



**City of Pataskala, Ohio
Finance Department**

**Report to City Council
For the Period Ended
January 31, 2013**

James M. Nicholson
Finance Director

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

Table of Contents

Table of Contents	1
Financial Condition Report	3
Cash & Fund Balance Reconciliation	7
Year To-Date Fund Balance Detail	8
Full-Year 2013 Fund Activity & Balance Projections	9
2013 Amended Certificate of Estimated Resources & Appropriations	10
A1 - <u>General Fund</u>	13
Fund Analysis	13
Revenue & Expenditure Statement	15
Revenue Detail	16
Expenditure Detail	17
B1 – <u>Street Fund</u>	19
Fund Analysis	19
Revenue & Expenditure Statement	21
Revenue Detail	22
B13 – <u>Police Fund</u>	23
Fund Analysis	23
Revenue & Expenditure Statement	25
Revenue Detail	26
C6 – <u>Capital Improvements Fund</u>	27
Fund Analysis	27
Revenue & Expenditure Statement	31
Revenue Detail	32
E1 – <u>Water Fund</u>	33
Fund Analysis	33
Revenue & Expenditure Statement	35
Revenue Detail	36
E2 – <u>Sewer Fund</u>	37
Fund Analysis	37
Revenue & Expenditure Statement	39
Revenue Detail	41

CITY OF PATASKALA, OHIO

City of Pataskala Finance Department

James M. Nicholson, Finance Director
jnicholson@ci.pataskala.oh.us

Janice A. Smith, Finance Manager
jasmith@ci.pataskala.oh.us



621 West Broad Street
Suite 2B
Pataskala, Ohio 43062
Telephone: (740) 927-3167
Fax: (740) 927-0228

www.ci.pataskala.oh.us

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

FROM: Jamie Nicholson

DATE: February 25, 2013

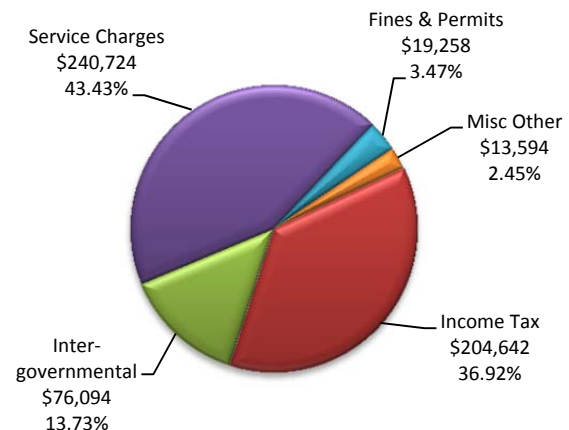
RE: January 2012 Financial Condition Report

The month of January was an extremely busy one in the Finance department. We completed the closing of the books for 2012 on a very timely basis and were able to load the revenue and expense budgets into the account system and open the books for 2013. During January, in addition to working on wrapping up 2012, we also spent considerable resources on preparing the supporting documentation and schedules for the basic financial statements (BFS) and CAFR,. We also worked on the following: (1) initiated the hiring process for two full-time Public Service department employees; (2) worked with the Police Chief and Law Director on a personnel issue; (3) developed and submitted a proposal to Etna Township for the collection of their JEDZ income tax revenues; (4) established the 2013 goals and objectives for the Finance department; and (5) analyzed Village of Alexandria water/sewer service revenues and expenditures.

February 2013 will also be a very busy month, in that we plan to: (1) complete the debt issuance process (legislation, offering statement, ratings agency presentation) for the refunding of the March 2012 BANS/Mink Road project funding; (2) continue the hiring process for two (2) full-time Public Service employees; (3) initiate the hiring process for three seasonal maintenance positions, the Parks Coordinator position, and two part-time clerks for the Police department; (4) prepare employment letters for a full-time and part-time Police Officers; (5) get the accounting system replacement project underway; (6) begin the 2013 health insurance renewal process; and (7) complete and submit the 2011 US Census data request;

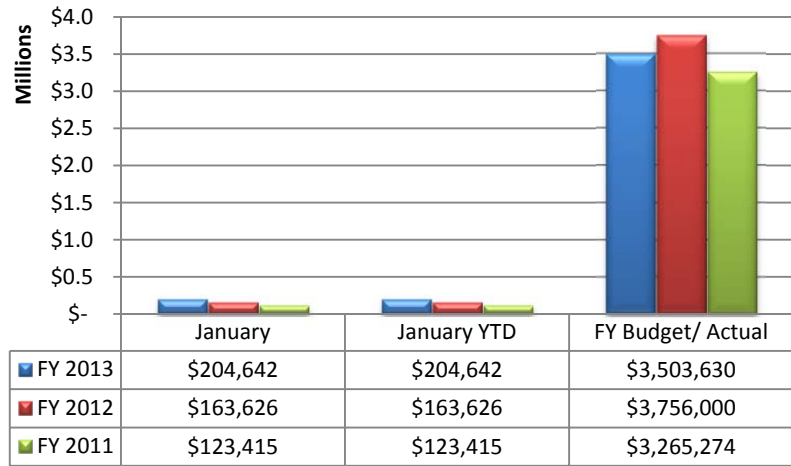
Although we are only one month into 2013, I am pleased to present this report on the financial condition of the city as of January

YTD Revenue by Source



31, 2013. On a year to-date cash basis, the city has collected approximately \$554.3 thousand in total revenue from all sources, or 2.33% of budget. This amount is well below the 1-month straight-line rate of 8.33%. The shortfall was primarily the result of: (1) property tax revenues of \$923.0 thousand yet to be received; (2) \$8.76 million in proposed debt issuances not yet funded; and (3) \$4.11 million in interfund advances not yet made.

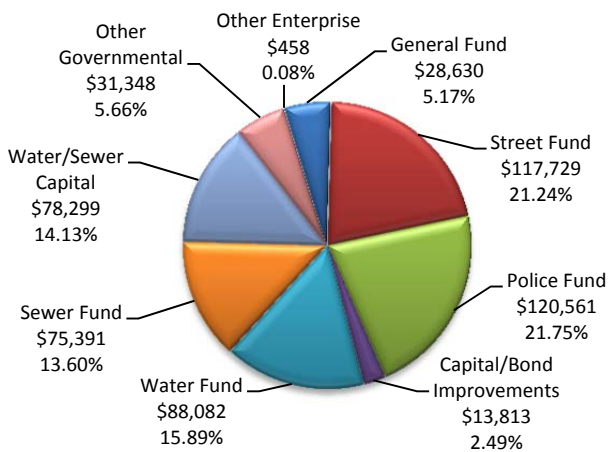
Income Tax Collections - All Funds



Income tax collections for the month were \$204,642 and are 5.84% of the 2013 budget. This total is 25.07% higher than last year, when compared to the \$163,626 collected in December 2012. The full-year 2013 budget is currently projected to be \$3.5 million. It is important to note that the January 2012 collections were 4.36% of the full-year actual collections.

The city has not yet received its first-half 2013 property tax settlement from Licking County, and will most likely not until late-February or early-March. The 2013 budget in this line is \$923.0 thousand and is projected to be up by \$5.7 thousand (0.62%) above the 2012 full-year collections. This total also includes approximately \$106 thousand in TIF receipts, and approximately \$5 thousand in other property tax revenues.

YTD Revenue by Fund



Intergovernmental revenues represent one of the largest revenue categories for the city. They reflect funding from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2013, a total of \$2.8 million is budgeted, with \$1.69 million of the total expected to come from grants and loans. Through January 31, a total of \$76.1 thousand was collected (2.72% of the category budget) has been collected. Most of the current shortfall is

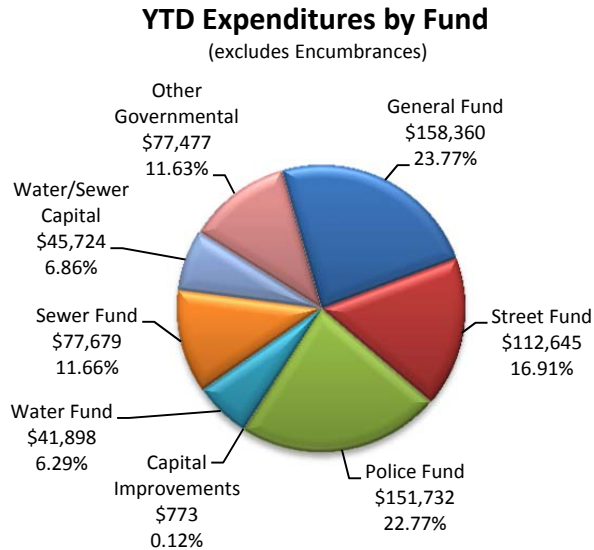
due to: approximately \$500 thousand in Mink Street grant/loan proceeds from OPWC that will be received later in 2013; \$711 thousand in Safe Routes to School grants not yet received; \$242 thousand in CHIP/CDBG project reimbursements not received; and \$225 thousand LGIF loan for Police communications (MARCS) not yet received.

Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses and other customers. For 2013, approximately \$3.12 million has been budgeted for total service charge revenues. Year to-date collections are \$240.7 thousand, or 7.72% of the budget. The one-month total is up by \$8.75 thousand (3.77%) when compared to 2012. At \$2.95 million or 94.49% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through January

31 are \$240.7 thousand, or 8.17% of the full-year budget in this line item. In comparison, January 2012 collections were \$200.2 thousand and represented 7.76% of the full-year 2012 actual collections.

Although there is only one month on the books in 2013, spending in 2013 appears to be in line with expectations. As of January 31, the combined total unencumbered balance as a percentage of the budget (for all funds) is 88.3%. While this would compare unfavorably when compared to the 1-month straight-line rate of 91.67%, much of the variance is due to the carryover of 2012 purchase orders into 2013 and the issuance of full-year 2013 purchase orders. This has the effect of overstating the impact of the encumbrances.

The general fund ended the month of January 2013 with an unencumbered balance of \$544,443, and is down by \$359.6 thousand, or 39.78% from December 2013. In addition, the Street (B1) fund unencumbered fund balance declined by \$267.0 thousand (41.16%), and the Police (B13) fund declined by \$338.8 thousand (30.01%) from 2012 as well. Much of the decline is the result of issuing purchase orders for full-year contract spending such as utilities, fuel and supplies; as well as the departments requesting purchase orders for their capital equipment purchases (vehicles, trucks, etc.). 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 am providing this summary analysis to facilitate a better understanding of the sources of all city revenues, the status of collections to-date and available fund balances. The report will now turn its focus to each of the primary governmental and enterprise funds of the city: A1 – General Fund; B1 – Street Fund; B13 – Police Fund; C6 – Capital Improvements; and E1/E2 – Water/Sewer Funds.

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,

**CITY OF PATASKALA, OHIO
CASH BALANCE RECONCILIATION
AS OF JANUARY 31, 2013**

BANK/FINANCIAL INSTITUTION BALANCES:

PNB Council Checking Account (per stmt)	\$	5,351.90
Outstanding checks		(68,621.94)
O/S check sweep pending		68,621.94
Bank error correction in-transit		-
Other in-transit		-
Total PBB Council Checking Account	\$	5,351.90

PNB Council Sweep Acct (per stmt)	\$	6,716,241.10
Deposits in-transit		-
O/S check sweep pending		(68,621.94)
Total PNB Council Sweep	\$	6,647,619.16

Combined PNB Council Account **\$ 6,652,971.06**

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		(43,634.01)
O/S check sweep pending		43,634.01
Bank error/other correction in-transit		-
Total PNB Water-Sewer Checking	\$	-

PNB Water-Sewer Sweep Acct (per stmt)	\$	4,188,773.34
Deposits in-transit		-
O/S check sweep pending		(43,634.01)
Bank error correction in-transit		-
Total PNB Water-Sewer Sweep	\$	4,145,139.33

Combined PNB Water-Sewer Account **\$ 4,145,139.33**

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)	\$	4,430.65
PNB CD 6881		-

Total Investments **\$ 4,430.65**

Total Statement Cash Balance **\$ 10,826,541.04**

(Not included in total bank balances)

PNB Mayors Court Account	\$	23,213.06
Deposits in transit		-
Outstanding checks/ACH		(22,963.06)
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	\$	821,686.66
Total General Funds	\$	821,686.66

B1 - Street Fund	\$	705,008.63
B2 - State Highway		14,921.22
B3 - Ecological Preservation		1,000.00
B5 - JEDD Income Tax		237.21
B8 - Permissive License Tax		366,871.31
B9 - Street Levy		-
B10 - Recreation Fund		15,003.47
B11 - Park Use		28,577.51
B13 - Police Levy		1,122,721.77
B14 - Immobilization		490.00
B17 - Mayor's Court Computer		32,305.45
B18 - Alcohol Enforcement & Education		5,521.10
B19 - Law Enforcement Trust		2,611.96
B20 - Pataskala Mobile Home Park		4,430.65
B32 - CHIP Fund		109,481.40
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	\$	2,506,167.57

D1 - Debt Service Fund	\$	168,875.98
D2 - Street Bond		30,067.19
Total Debt Service	\$	198,943.17

C2 - State Issue II Capital Improvements	\$	-
C3 - Courter Bridge Improvement		59.08
C5 - Municipal Building Purchase		6,870.84
C6 - Capital Improvements		790,624.36
C7 - Bond Improvements		1,500,000.00
B36 - SR 310 TIF		630,484.87
Total Capital Projects	\$	2,928,039.15

B70 - Construction Account/Project	\$	202,565.16
F1 - Fire Escrow Fund		24,000.00
Total Escrow Funds	\$	226,565.16

Total Governmental Funds **\$ 6,681,401.71**

E1 - Water Fund	\$	555,241.89
E2 - Sewer Fund		1,268,672.41
E5 - Water Capital Improvements		446,138.41
E6 - Sewer Capital Improvements		801,768.17
E7 - Water Bond Improvements		343,000.00
E8 - Sewer Bond Improvements		655,446.25
E9 - Oaks Assessment		-
E12 - Water Debt Service		6,801.18
E13 - Sewer Debt Service		68,070.64
E14 - Water Treatment Plant #2		0.38
E15 - WWTP Phase II		-

Total Enterprise Funds **\$ 4,145,139.33**

Total All Funds **\$ 10,826,541.04**

**CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF JANUARY 31, 2013**

		+	-	=	-	=
Fund Number / Description	December 31, 2012 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	January 31, 2013 Unencumbered Fund Balance
A1 - General Fund	\$ 951,416.27	\$ 28,630.21	\$ 158,359.82	\$ 821,686.66	\$ 277,243.91	\$ 544,442.75
Total General Funds	\$ 951,416.27	\$ 28,630.21	\$ 158,359.82	\$ 821,686.66	\$ 277,243.91	\$ 544,442.75
B1 - Street Fund	\$ 699,924.23	\$ 117,729.24	\$ 112,644.84	\$ 705,008.63	\$ 323,366.37	\$ 381,642.26
B2 - State Highway	52,871.18	4,081.30	42,031.26	14,921.22	11,752.91	3,168.31
B3 - Ecological Preservation	1,000.00	-	-	1,000.00	-	1,000.00
B5 - JEDD Income Tax	237.21	-	-	237.21	-	237.21
B8 - Permissive License Tax	361,810.47	16,779.62	11,718.78	366,871.31	83,748.98	283,122.33
B9 - Street Levy	-	-	-	-	-	-
B10 - Recreation Fund	15,628.44	179.86	804.83	15,003.47	10,005.32	4,998.15
B11 - Park Use	27,377.51	1,200.00	-	28,577.51	-	28,577.51
B13 - Police Levy	1,153,892.58	120,561.06	151,731.87	1,122,721.77	332,667.77	790,054.00
B14 - Immobilization	490.00	-	-	490.00	-	490.00
B17 - Mayor's Court Computer	36,240.45	930.00	4,865.00	32,305.45	480.93	31,824.52
B18 - Alcohol Enforcement & Education	5,521.10	-	-	5,521.10	-	5,521.10
B19 - Law Enforcement Trust	2,561.96	50.00	-	2,611.96	-	2,611.96
B20 - Pataskala Mobile Home Park	4,430.65	-	-	4,430.65	-	4,430.65
B32 - CHIP Fund	110,382.40	-	901.00	109,481.40	100.00	109,381.40
B33 - Safe Routes to School	2,145.05	-	-	2,145.05	-	2,145.05
B34 - ODNR Recreational Trail	-	-	-	-	-	-
B50 - Police K-9	696.10	-	-	696.10	-	696.10
B60 - Sesquicentennial Fund	366.91	-	-	366.91	-	366.91
C4 - Community Development Block Grant	93,777.83	-	-	93,777.83	-	93,777.83
Total Special Revenue	\$ 2,569,354.07	\$ 261,511.08	\$ 324,697.58	\$ 2,506,167.57	\$ 762,122.28	\$ 1,744,045.29
D1 - Debt Service Fund	\$ 168,836.58	\$ 5,627.65	\$ 5,588.25	\$ 168,875.98	\$ -	\$ 168,875.98
D2 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
Total Debt Service	\$ 198,903.77	\$ 5,627.65	\$ 5,588.25	\$ 198,943.17	\$ -	\$ 198,943.17
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	777,583.79	13,813.33	772.76	790,624.36	149,504.92	641,119.44
C7 - Bond Improvements	1,500,000.00	-	-	1,500,000.00	-	1,500,000.00
B36 - SR 310 TIF	630,499.28	-	14.41	630,484.87	14.41	630,470.46
Total Capital Projects	\$ 2,915,012.99	\$ 13,813.33	\$ 787.17	\$ 2,928,039.15	\$ 149,519.33	\$ 2,778,519.82
B70 - Construction Account/Project	\$ 200,065.16	\$ 2,500.00	\$ -	\$ 202,565.16	\$ 260.00	\$ 202,305.16
F1 - Fire Escrow Fund	24,000.00	-	-	24,000.00	-	24,000.00
Total Agency/Fiduciary Funds	\$ 224,065.16	\$ 2,500.00	\$ -	\$ 226,565.16	\$ 260.00	\$ 226,305.16
Total Governmental Funds	\$ 6,858,752.26	\$ 312,082.27	\$ 489,432.82	\$ 6,681,401.71	\$ 1,189,145.52	\$ 5,492,256.19
E1 - Water Fund	\$ 509,058.28	\$ 88,081.54	\$ 41,897.93	\$ 555,241.89	\$ 373,957.70	\$ 181,284.19
E2 - Sewer Fund	1,270,960.23	75,390.88	77,678.70	1,268,672.41	278,063.47	990,608.94
E5 - Water Capital Improvements	441,164.44	37,853.27	32,879.30	446,138.41	147,405.02	298,733.39
E6 - Sewer Capital Improvements	774,167.58	40,445.69	12,845.10	801,768.17	284,885.00	516,883.17
E7 - Water Bond Improvements	343,000.00	-	-	343,000.00	64,794.12	278,205.88
E8 - Sewer Bond Improvements	667,000.00	-	11,553.75	655,446.25	207,206.00	448,240.25
E9 - Oaks Assessment	-	-	-	-	-	-
E12 - Water Debt Service	6,651.99	149.19	-	6,801.18	-	6,801.18
E13 - Sewer Debt Service	67,762.20	308.44	-	68,070.64	-	68,070.64
E14 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
E15 - WWTP Phase II	-	-	-	-	-	-
Total Enterprise Funds	\$ 4,079,765.10	\$ 242,229.01	\$ 176,854.78	\$ 4,145,139.33	\$ 1,356,311.31	\$ 2,788,828.02
Total All Funds	\$ 10,938,517.36	\$ 554,311.28	\$ 666,287.60	\$ 10,826,541.04	\$ 2,545,456.83	\$ 8,281,084.21

CITY OF PATASKALA, OHIO
 FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
 AS OF JANUARY 31, 2013

Fund Number / Description	December 31, 2012 Total Cash Balance	FY 2013 Estimated Revenues	FY 2013 Budget Expenditures	FY 2012 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2013 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of January 31, 2013	FY 2013 Est Revenue Adjustments	EOY Projected Fund Balances as of January 31, 2013	Cont Bal as % of Budget
A1 - General Fund	\$ 951,416.27	\$ 1,648,901.26	\$ 1,974,711.00	\$ 47,347.40	\$ 2,022,058.40	\$ 578,259.13	\$ -	\$ (3,029.95)	\$ 2,019,028.45	\$ -	\$ 581,289.08	28.79%
Total General Funds	\$ 951,416.27	\$ 1,648,901.26	\$ 1,974,711.00	\$ 47,347.40	\$ 2,022,058.40	\$ 578,259.13	\$ -	\$ (3,029.95)	\$ 2,019,028.45	\$ -	\$ 581,289.08	28.79%
B1 - Street Fund	\$ 699,924.23	\$ 1,750,030.00	\$ 1,720,164.00	\$ 51,290.35	\$ 1,771,454.35	\$ 678,499.88	\$ -	\$ (1,367.36)	\$ 1,770,086.99	\$ -	\$ 679,867.24	38.41%
B2 - State Highway	\$ 52,871.18	\$ 51,061.00	\$ 45,000.00	\$ 31,947.02	\$ 76,947.02	\$ 26,985.16	\$ -	\$ (218.47)	\$ 76,728.55	\$ -	\$ 27,203.63	35.45%
B3 - Ecological Preservation	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	100.00%
B5 - JEDD Income Tax	\$ 237.21	\$ -	\$ -	\$ -	\$ -	\$ 237.21	\$ -	\$ -	\$ -	\$ -	\$ 237.21	100.00%
B8 - Permissive License Tax	\$ 361,810.47	\$ 220,000.00	\$ 363,600.00	\$ 77,358.40	\$ 440,958.40	\$ 140,852.07	\$ -	\$ (1,690.64)	\$ 439,267.76	\$ -	\$ 142,542.71	32.45%
B9 - Street Levy	\$ 15,628.44	\$ 78,000.00	\$ 12,800.00	\$ 420.95	\$ 13,220.95	\$ 36,019.50	\$ -	\$ -	\$ 13,220.95	\$ -	\$ 36,019.50	100.00%
B10 - Recreation Fund	\$ 27,377.51	\$ 17,500.00	\$ 500.00	\$ -	\$ 500.00	\$ 5,521.10	\$ -	\$ -	\$ 500.00	\$ -	\$ 5,521.10	1104.22%
B11 - Park Use	\$ 1,153,892.58	\$ 2,283,500.00	\$ 2,443,186.00	\$ 25,053.23	\$ 2,468,239.23	\$ 969,153.35	\$ -	\$ (2,615.89)	\$ 2,465,623.34	\$ -	\$ 971,769.24	39.41%
B13 - Police Levy	\$ 490.00	\$ 13,000.00	\$ 12,800.00	\$ 420.95	\$ 13,220.95	\$ 36,019.50	\$ -	\$ -	\$ 13,220.95	\$ -	\$ 36,019.50	100.00%
B14 - Immobilization	\$ 36,240.45	\$ 13,000.00	\$ 12,800.00	\$ 420.95	\$ 13,220.95	\$ 36,019.50	\$ -	\$ -	\$ 13,220.95	\$ -	\$ 36,019.50	100.00%
B17 - Mayor's Court Computer	\$ 5,521.10	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 5,521.10	\$ -	\$ -	\$ 500.00	\$ -	\$ 5,521.10	100.00%
B18 - Alcohol Enforcement & Education	\$ 2,561.96	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 2,561.96	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 2,561.96	256.20%
B19 - Law Enforcement Trust	\$ 4,430.65	\$ 240,000.00	\$ 240,000.00	\$ -	\$ 240,000.00	\$ 110,382.40	\$ -	\$ -	\$ 240,000.00	\$ -	\$ 110,382.40	100.00%
B20 - Pataskala Mobile Home Park	\$ 110,382.40	\$ 741,430.00	\$ 741,430.00	\$ -	\$ 741,430.00	\$ 2,145.05	\$ -	\$ -	\$ 741,430.00	\$ -	\$ 2,145.05	0.29%
B32 - CHIP Fund	\$ 2,145.05	\$ -	\$ -	\$ -	\$ -	\$ 2,145.05	\$ -	\$ -	\$ -	\$ -	\$ 2,145.05	100.00%
B33 - Safe Routes to School	\$ 696.10	\$ -	\$ -	\$ -	\$ -	\$ 696.10	\$ -	\$ -	\$ -	\$ -	\$ 696.10	100.00%
B34 - ODNR Recreational Trail	\$ 366.91	\$ -	\$ -	\$ -	\$ -	\$ 366.91	\$ -	\$ -	\$ -	\$ -	\$ 366.91	100.00%
B50 - Police K-9	\$ 93,777.83	\$ 92,000.00	\$ 92,000.00	\$ -	\$ 92,000.00	\$ 93,777.83	\$ -	\$ -	\$ 92,000.00	\$ -	\$ 93,777.83	101.93%
B60 - Sesquicentennial Fund	\$ 2,569,354.07	\$ 5,488,021.00	\$ 5,747,603.00	\$ 186,169.95	\$ 5,933,772.95	\$ 2,123,602.12	\$ -	\$ (5,992.36)	\$ 5,927,780.59	\$ -	\$ 2,129,594.48	35.93%
C4 - Community Development Block Grant	\$ 168,836.58	\$ 2,566,611.00	\$ 2,556,932.00	\$ -	\$ 2,556,932.00	\$ 178,515.58	\$ -	\$ -	\$ 2,556,932.00	\$ -	\$ 178,515.58	0.00%
Total Debt Service	\$ 198,903.77	\$ 2,566,611.00	\$ 2,556,932.00	\$ -	\$ 2,556,932.00	\$ 208,582.77	\$ -	\$ -	\$ 2,556,932.00	\$ -	\$ 208,582.77	0.00%
C2 - State Issue II Capital Improvements	\$ 59.08	\$ 3,104,283.00	\$ 3,104,283.00	\$ -	\$ 3,104,283.00	\$ -	\$ -	\$ -	\$ 3,104,283.00	\$ -	\$ -	0.00%
C3 - Courter Bridge Improvement	\$ 6,870.84	\$ -	\$ -	\$ -	\$ -	\$ 59.08	\$ -	\$ -	\$ -	\$ -	\$ 59.08	100.00%
C5 - Municipal Building Purchase	\$ 777,583.79	\$ 481,250.00	\$ 778,088.00	\$ 180,318.49	\$ 958,406.49	\$ 6,870.84	\$ -	\$ -	\$ -	\$ -	\$ 6,870.84	100.00%
C6 - Capital Improvements	\$ 1,500,000.00	\$ 3,494,283.00	\$ 4,244,283.00	\$ -	\$ 4,244,283.00	\$ 750,000.00	\$ -	\$ (30,813.57)	\$ 4,244,283.00	\$ -	\$ 331,240.87	35.71%
C7 - Bond Improvements	\$ 630,499.28	\$ 106,081.02	\$ 2,500.00	\$ 14.41	\$ 2,514.41	\$ 734,065.89	\$ -	\$ -	\$ 2,514.41	\$ -	\$ 734,065.89	29194.36%
Total Capital Projects	\$ 2,915,012.99	\$ 7,185,897.02	\$ 8,129,154.00	\$ 180,332.90	\$ 8,309,486.90	\$ 1,791,423.11	\$ -	\$ (30,813.57)	\$ 8,278,673.33	\$ -	\$ 1,822,236.68	22.01%
B70 - Construction Account/Project	\$ 200,065.16	\$ -	\$ 175,000.00	\$ 260.00	\$ 175,260.00	\$ 24,805.16	\$ -	\$ -	\$ 175,260.00	\$ -	\$ 24,805.16	14.15%
F1 - Fire Escrow Fund	\$ 24,000.00	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00	\$ 24,000.00	\$ -	\$ -	\$ 24,000.00	\$ -	\$ -	FALSE
Total Fiduciary/Agency	\$ 224,065.16	\$ -	\$ 199,000.00	\$ 260.00	\$ 199,260.00	\$ 24,805.16	\$ -	\$ -	\$ 199,260.00	\$ -	\$ 24,805.16	12.45%
Total Governmental Funds	\$ 6,858,752.26	\$ 16,889,430.28	\$ 18,607,400.00	\$ 414,110.25	\$ 19,021,510.25	\$ 4,726,672.29	\$ -	\$ (39,835.88)	\$ 18,981,674.37	\$ -	\$ 4,766,508.17	25.11%
E1 - Water Fund	\$ 509,058.28	\$ 1,163,846.00	\$ 1,256,332.00	\$ 24,800.94	\$ 1,281,132.94	\$ 391,771.34	\$ -	\$ (11,807.46)	\$ 1,269,325.48	\$ -	\$ 403,578.80	31.79%
E2 - Sewer Fund	\$ 1,270,960.23	\$ 1,066,793.00	\$ 1,285,391.00	\$ 55,917.65	\$ 1,341,308.65	\$ 996,444.58	\$ -	\$ (13,926.23)	\$ 1,327,382.42	\$ -	\$ 1,010,370.81	76.12%
E5 - Water Capital Improvements	\$ 441,164.44	\$ 350,652.00	\$ 185,990.00	\$ 200,253.30	\$ 386,243.30	\$ 405,573.14	\$ -	\$ (20,000.00)	\$ 366,243.30	\$ -	\$ 425,573.14	116.20%
E6 - Sewer Capital Improvements	\$ 774,167.58	\$ 431,109.00	\$ 377,666.00	\$ 302,264.99	\$ 679,930.99	\$ 525,345.59	\$ -	\$ (4,596.92)	\$ 675,334.07	\$ -	\$ 529,942.51	78.47%
E7 - Water Bond Improvements	\$ 343,000.00	\$ -	\$ 343,000.00	\$ -	\$ 343,000.00	\$ -	\$ -	\$ -	\$ 343,000.00	\$ -	\$ -	0.00%
E8 - Sewer Bond Improvements	\$ 667,000.00	\$ -	\$ 667,000.00	\$ -	\$ 667,000.00	\$ -	\$ -	\$ -	\$ 667,000.00	\$ -	\$ -	0.00%
E9 - Oaks Assessment	\$ 19,312.00	\$ 19,312.00	\$ -	\$ -	\$ 19,312.00	\$ -	\$ -	\$ -	\$ 19,312.00	\$ -	\$ 19,312.00	100.00%
E12 - Water Debt Service	\$ 6,651.99	\$ 2,013,990.00	\$ 2,013,990.00	\$ -	\$ 2,013,990.00	\$ 6,651.99	\$ -	\$ -	\$ 2,013,990.00	\$ -	\$ 6,651.99	0.33%
E13 - Sewer Debt Service	\$ 67,762.20	\$ 1,810,666.00	\$ 1,810,666.00	\$ -	\$ 1,810,666.00	\$ 67,762.20	\$ -	\$ -	\$ 1,810,666.00	\$ -	\$ 67,762.20	3.74%
E14 - Water Treatment Plant #2	\$ 0.38	\$ -	\$ -	\$ -	\$ -	\$ 0.38	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
E15 - WWTP Phase II	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
Total Enterprise Funds	\$ 4,079,765.10	\$ 6,856,368.00	\$ 7,940,035.00	\$ 583,236.88	\$ 8,523,271.88	\$ 2,412,861.22	\$ -	\$ (50,330.61)	\$ 8,472,941.27	\$ -	\$ 2,463,191.83	29.07%
Total All Funds	\$ 10,938,517.36	\$ 23,745,798.28	\$ 26,547,435.00	\$ 997,347.13	\$ 27,544,782.13	\$ 7,139,533.51	\$ -	\$ (90,166.49)	\$ 27,454,615.64	\$ -	\$ 7,229,700.00	26.33%

**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 24, 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, 2013, as determined by the Budget Commission of said County.

Michael L. Smith

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

December 24, 2012	AMENDED	OFFICIAL	CERTIFICATE	OF
	CITY OF PATASKALA	ESTIMATED	RESOURCES	
	January 1, 2013	LICKING COUNTY		
	UNEC. BALANCE	TAXES	OTHER	TOTAL
GENERAL	\$ 963,518.85	\$ 945,219.00	\$ 831,995.00	\$ 2,740,732.85
SPECIAL REVENUE	\$ 1,913,847.70	\$ -	\$ 5,488,021.00	\$ 7,401,868.70
DEBT SERVICE	\$ 77,483.19	\$ -	\$ 2,566,611.00	\$ 2,644,094.19
CAPITAL PROJECTS	\$ 2,718,253.57	\$ -	\$ 7,185,897.02	\$ 9,904,150.59
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -
ENTERPRISE	\$ 3,008,229.54	\$ -	\$ 6,856,368.00	\$ 9,864,597.54
INTERNAL	\$ -	\$ -	\$ -	\$ -
FIDUCIARY	\$ 24,000.00	\$ -	\$ -	\$ 24,000.00
TOTAL	\$ 8,705,332.85	\$ 945,219.00	\$ 22,928,892.02	\$ 32,579,443.87

<u>GENERAL FUND</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
A1 GENERAL FUND	\$ 778,332.29	\$ 945,219.00	\$ 831,995.00	\$ 2,555,546.29
B70 CONSTRUCTION ACCTS.	\$ 185,186.56	\$ -	\$ -	\$ 185,186.56
TOTAL	\$ 963,518.85	\$ 945,219.00	\$ 831,995.00	\$ 2,740,732.85

<u>SPECIAL REVENUE</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
B1 STREET FUND	\$ 584,204.12	\$ -	\$ 1,750,030.00	\$ 2,334,234.12
B2 STATE HIGHWAY	\$ 18,910.17	\$ -	\$ 51,061.00	\$ 69,971.17
B3 ECOLOGICAL PRESERVATION FUND	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
B5 PATASKALA CORP PARK JEDD	\$ 400.21	\$ -	\$ -	\$ 400.21
B8 PERMISSIVE - CITY	\$ 179,000.27	\$ -	\$ 220,000.00	\$ 399,000.27
B9 STREET LEVY FUND	\$ -	\$ -	\$ -	\$ -
B10 RECREATION FUND	\$ 5,500.33	\$ -	\$ 78,000.00	\$ 83,500.33
B11 PARK USE	\$ 33,750.55	\$ -	\$ 17,500.00	\$ 51,250.55
B13 POLICE	\$ 972,412.54	\$ -	\$ 2,283,500.00	\$ 3,255,912.54
B14 IMMOBOLIZATION	\$ -	\$ -	\$ -	\$ -
B17 COURT COMPUTER	\$ 28,570.09	\$ -	\$ 13,000.00	\$ 41,570.09
B18 ALCOHOL ENFORCEMENT	\$ 0.10	\$ -	\$ 500.00	\$ 500.10
B19 LAW ENFORCEMENT	\$ 1,050.77	\$ -	\$ 1,000.00	\$ 2,050.77
B20 MOBILE PARK TRUST FUND	\$ 4,449.77	\$ -	\$ -	\$ 4,449.77
B32 CHIP	\$ 64,765.38	\$ -	\$ 240,000.00	\$ 304,765.38
B33 SAFE ROUTES TO SCHOOLS	\$ -	\$ -	\$ 741,430.00	\$ 741,430.00
B34 ODNR RECREATIONAL TRAIL	\$ 19,484.80	\$ -	\$ -	\$ 19,484.80
B50 POLICE K-9 UNIT	\$ 0.61	\$ -	\$ -	\$ 0.61
B60 SESQUECENTENNIAL	\$ 347.53	\$ -	\$ -	\$ 347.53
C4 CDBG	\$ 0.46	\$ -	\$ 92,000.00	\$ 92,000.46
TOTAL	\$ 1,913,847.70	\$ -	\$ 5,488,021.00	\$ 7,401,868.70

<u>DEBT SERVICE</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
D1 DEBT SERVICE	\$ 47,416.00	\$ -	\$ 2,566,611.00	\$ 2,614,027.00
D2 STREET BOND	\$ 30,067.19	\$ -	\$ -	\$ 30,067.19
TOTAL	\$ 77,483.19	\$ -	\$ 2,566,611.00	\$ 2,644,094.19

<u>CAPITAL PROJECTS</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
B36 STATE ROUTE 310 TIF	\$ 629,989.65	\$ -	\$ 106,081.02	\$ 736,070.67
C2 ISSUE I	\$ -	\$ -	\$ 3,104,283.00	\$ 3,104,283.00
C3 COURTER BRIDGE IMP	\$ 59.08	\$ -	\$ -	\$ 59.08
C5 MUNICIPAL BUILDING	\$ 0.84	\$ -	\$ -	\$ 0.84
C6 CAPITAL IMPROVEMENT	\$ 588,204.00	\$ -	\$ 481,250.00	\$ 1,069,454.00

C7 BOND IMPROVEMENTS	\$ 1,500,000.00	\$ -	\$ 3,494,283.00	\$ 4,994,283.00
TOTAL	\$ 2,718,253.57	\$ -	\$ 7,185,897.02	\$ 9,904,150.59

<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	\$ 411,025.30	\$ -	\$ 1,163,846.00	\$ 1,574,871.30
E2 SEWER FUND	\$ 1,100,764.53	\$ -	\$ 1,066,793.00	\$ 2,167,557.53
E5 WATER CAPITAL IMPROVEMENT	\$ 84,500.08	\$ -	\$ 350,652.00	\$ 435,152.08
E6 SEWER CAPITAL IMPROVEMENT	\$ 399,539.11	\$ -	\$ 431,109.00	\$ 830,648.11
E7 WATER BOND IMPROVEMENTS	\$ 343,000.00	\$ -	\$ -	\$ 343,000.00
E8 SEWER BOND IMPROVEMENTS	\$ 667,000.00	\$ -	\$ -	\$ 667,000.00
E9 OAKS SPECIAL ASSESSMENT DEBT	\$ -	\$ -	\$ 19,312.00	\$ 19,312.00
E12 WATER DEBT SERVICE FUND	\$ 2,400.06	\$ -	\$ 2,013,990.00	\$ 2,016,390.06
E13 SEWER DEBT SERVICE FUND	\$ 0.08	\$ -	\$ 1,810,666.00	\$ 1,810,666.08
E14 WATER TREATMENT PLANT #2	\$ 0.38	\$ -	\$ -	\$ 0.38
E15 WWTP PHASE II FUND	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 3,008,229.54	\$ -	\$ 6,856,368.00	\$ 9,864,597.54

<u>INTERNAL FUNDS</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

<u>FIDUCIARY FUNDS</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
F1 - FIRE ESCROW FUND	\$ 24,000.00	\$ -	\$ -	\$ 24,000.00
	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 24,000.00	\$ -	\$ -	\$ 24,000.00

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

BUDGET COMMISSION

Michael L. Smith

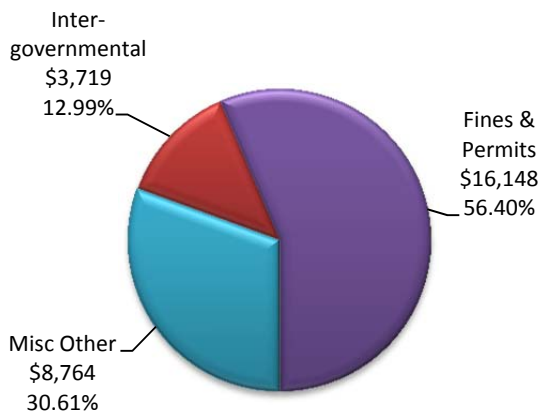
Kenneth Oswalt

Scott K. Ryan

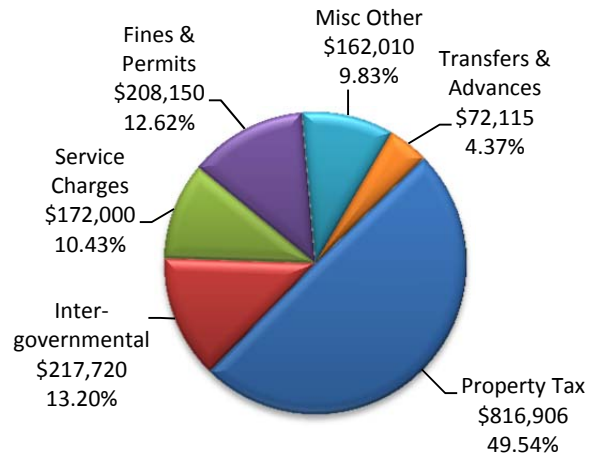
General Fund (A1)

Revenue – On a year to-date basis, the general fund has been credited with total revenue of approximately \$28.6 thousand, which reflects 1.74% of budget. Excluding the impact of interfund advance repayments in the calculation, the total collected amount becomes 1.82% of budget. It is clear that through January 31, general fund revenues are running behind budget when compared to a straight-line rate of 8.33%. The timing of when the city receives its semi-annual property tax settlements, however, does have a tendency to skew the total. Eliminating the impact that property tax receipt has in the calculation, the total is running at 3.77% of budget, or approximately 4.5% below budget.

YTD General Fund Revenue by Source



General Fund Revenue - Budget



The largest revenue source for the general fund is property taxes, which account for 49.54% of the 2013 fund revenue budget. The 2013 budget is \$816.9 thousand, and is up by \$16.1 thousand (2.0%) from 2012 full-year collections. To-date, the general fund has not net received any property tax revenues from the Licking County treasury.

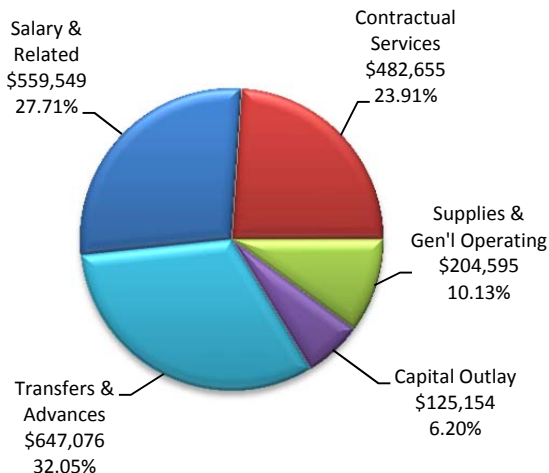
Intergovernmental revenues represent the second largest revenue category for the general fund. For 2013, it is projected to account for approximately \$217.7 thousand (13.2% of budget). This category consists of the following revenue items: local government distributions, property tax rollback/homestead exemption reimbursements from the state; electric utility income tax reimbursement; and cigarette/liquor taxes and fees. Through January 31, the fund has received only \$3,719 in this category, and is running below budget by \$14.4 thousand (6.63%). The total is down by \$2.5 thousand, or 39.96%, from the same one-month period in 2012 and is due solely to lower LGF revenues.

Fines, licenses and permits revenue is the other major general fund revenue source. The 2013 budget in this category is \$208.2 thousand (12.62% of budget), and consists of fines, forfeitures, building licenses/permits, and other miscellaneous permits. The city has received \$16.1 thousand in this category to-date (7.76% of budget), and is up by \$1.0 thousand (6.88%) from 2012. The variance is due to increased collection of building permits and licenses.

Expenditures – The general fund has a total appropriated expenditure budget for 2013 of approximately \$2.02 million. Total spending through January 31 is \$158.4 thousand, and is equal to 7.84% of the budget.

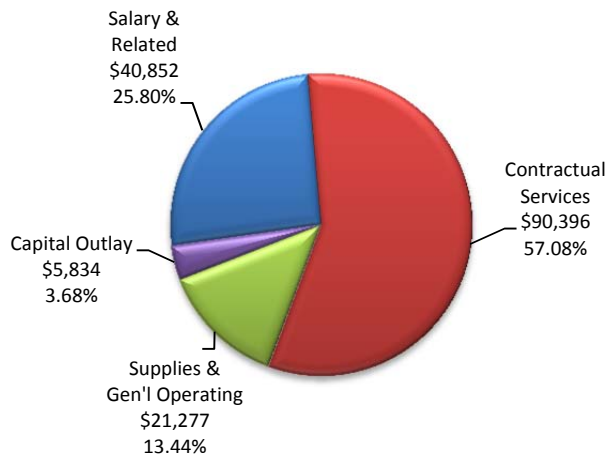
Excluding interfund advances and transfers in the calculation results in total spending equal to 11.54% of budget versus a straight-line basis of 8.33%. Most of the categories are well within the straight-line rate with the exception of contractual services, which is 18.73% of budget.

General Fund Budget by Category



YTD General Fund Spending

(excludes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$559.5 thousand, or 27.71% of the general fund budget. Spending through January 31 is \$40.9 thousand or 7.3% budget. The slightly favorable YTD variance (\$2.4 thousand below budget) is due to several currently open positions, offset by the annual funding of the employee HRA accounts and payout of accrued paid leave due to an employee termination.

Contractual services is another major expense category in the general fund. The 2013 budget in this category is \$482.7 thousand (23.91% of budget) and provides for non-employee personal services. Spending through January 31 is \$90.4 thousand, or 18.73% of budget, and is running above budget on a year to-date basis. Including encumbrances (i.e., purchase orders) in the total, 59.97% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather it is typically disbursed in large 'chunks' to the vendors and consultants when the services are provided. We will continue to monitor this category closely to ensure that spending remains within the approved budget.

Supplies and general operating expenditures is the other significant expense category in the general fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$204.6 thousand, or 10.13% of the fund's budget. Spending to-date is \$21.3 thousand or 10.4% of budget. Including encumbrances in the calculation, the total spent or committed is \$88.0 thousand (43.03%). Spending in this category is up by \$6.0 thousand (39.14%) from the same one-month period in 2012. Much of the variance is due to annual dues and memberships being paid in January for the entire year.

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

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 951,416	\$ 951,416			\$ 1,083,726	\$ 1,083,726				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ 816,906	\$ 816,906	0.00%	\$ -	\$ 815,000	\$ 815,000	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ -	\$ 816,906	\$ 816,906	0.00%	\$ -	\$ 815,000	\$ 815,000	0.00%	\$ -	0.00%
Intergovernmental										
State Shared Taxes & Permits	\$ 3,719	\$ 214,720	\$ 211,001	1.73%	\$ 6,194	\$ 256,500	\$ 250,306	2.41%	\$ (2,475)	-39.96%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	3,000	3,000	0.00%	-	3,000	3,000	0.00%	-	0.00%
Total Intergovernmental	\$ 3,719	\$ 217,720	\$ 214,001	1.71%	\$ 6,194	\$ 259,500	\$ 253,306	2.39%	\$ (2,475)	-39.96%
Charges for Service										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	-	172,000	172,000	0.00%	31,785	159,500	127,715	19.93%	(31,785)	-100.00%
Total Charges for Service	\$ -	\$ 172,000	\$ 172,000	0.00%	\$ 31,785	\$ 159,500	\$ 127,715	19.93%	\$ (31,785)	-100.00%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ 12,040	\$ 155,250	\$ 143,210	7.76%	\$ 13,516	\$ 150,000	\$ 136,484	9.01%	\$ (1,476)	-10.92%
Building, Licenses & Permits	4,107	52,150	48,043	7.88%	1,593	60,000	58,408	2.65%	2,515	157.92%
Other Permits	-	750	750	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ 16,148	\$ 208,150	\$ 192,002	7.76%	\$ 15,109	\$ 210,000	\$ 194,891	7.19%	\$ 1,039	6.88%
Other Sources										
Investment Income	\$ 673	\$ 4,010	\$ 3,337	16.78%	\$ 649	\$ 4,000	\$ 3,351	16.24%	\$ 23	3.58%
Rental Income	8,085	105,000	96,915	7.70%	14,486	100,000	85,514	14.49%	(6,401)	-44.19%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	6	53,000	52,994	0.01%	246	5,000	4,754	4.92%	(240)	-97.56%
Total Other Sources	\$ 8,764	\$ 162,010	\$ 153,246	5.41%	\$ 15,382	\$ 109,000	\$ 93,618	14.11%	\$ (6,618)	-43.03%
Transfers										
Transfers & Advances In	\$ -	\$ 72,115	\$ 72,115	0.00%	\$ 216,636	\$ -	\$ (216,636)	100.00%	\$ (216,636)	-100.00%
Total Transfers	\$ -	\$ 72,115	\$ 72,115	0.00%	\$ 216,636	\$ -	\$ (216,636)	100.00%	\$ (216,636)	-100.00%
Grand Total Revenue	\$ 28,630	\$ 1,648,901	\$ 1,620,271	1.74%	\$ 285,106	\$ 1,553,000	\$ 1,267,894	18.36%	\$ (256,476)	-89.96%
Adjustments:										
- Elim Impact of Interfund transfers/advances	\$ -	\$ (72,115)	\$ 72,115	-100.00%	\$ (216,636)	\$ -	\$ (216,636)	100.00%	\$ 216,636	-100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (72,115)	\$ 72,115	-100.00%	\$ (216,636)	\$ -	\$ (216,636)	100.00%	\$ 216,636	-100.00%
Adjusted Grand Total Revenue	\$ 28,630	\$ 1,576,786	\$ 1,548,156	1.82%	\$ 68,470	\$ 1,553,000	\$ 1,484,530	4.41%	\$ (39,840)	-58.19%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related										
Salaries & Wages	\$ 30,212	\$ 413,327	\$ 383,115	92.69%	\$ -	\$ 383,115	92.69%	\$ 40,483	\$ (10,270)	-25.37%
Benefits	10,640	146,222	135,582	92.72%	-	135,582	92.72%	12,285	(1,645)	-13.39%
Total Salary & Related	\$ 40,852	\$ 559,549	\$ 518,697	92.70%	\$ -	\$ 518,697	92.70%	\$ 52,767	\$ (11,915)	-22.58%
Contractual Services										
Supplies & General Operating	\$ 90,396	\$ 482,655	\$ 392,258	81.27%	\$ 194,236	\$ 198,022	41.03%	\$ 78,859	\$ 11,537	14.63%
Capital Outlay	21,277	204,595	183,318	89.60%	66,764	116,554	56.97%	15,292	5,985	39.14%
Debt Service	5,834	125,154	119,320	95.34%	16,244	103,076	82.36%	925	4,909	530.69%
Contingency Funds	-	-	-	0.00%	-	-	0.00%	100,000	(100,000)	-100.00%
Transfers & Advances	-	647,076	647,076	-100.00%	-	647,076	100.00%	-	(26,400)	-100.00%
Grand Total Expenditures	\$ 158,360	\$ 2,019,028	\$ 1,860,669	92.16%	\$ 277,244	\$ 1,583,425	78.43%	\$ 274,244	\$ (115,884)	-42.26%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ (647,076)	\$ (647,076)	-100.00%	\$ -	\$ 647,076	-100.00%	\$ (26,400)	\$ 26,400	-100.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ (647,076)	\$ (647,076)	-100.00%	\$ -	\$ 647,076	100.00%	\$ (26,400)	\$ 26,400	-100.00%
Adjusted Grand Total Expenditures	\$ 158,360	\$ 1,371,952	\$ 1,213,593	88.46%	\$ 277,244	\$ 936,349	68.25%	\$ 247,844	\$ (89,484)	-36.11%
Ending Fund Balance	\$ 821,687	\$ 581,289			\$ 544,443			\$ 1,094,588		

CITY OF PATASKALA, OHIO
 2012 REVENUE BUDGET ANALYSIS - General Fund (A1)
 THROUGH JANUARY 31, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
A 1 - General Fund	\$ 28,630.21	\$ 28,630.21	\$1,648,901.26	\$ 1,620,271.05	\$ 1,648,901.26	\$ -
1 - Taxes	\$ -	\$ -	\$ 816,906.26	\$ 816,906.26	\$ 816,906.26	\$ -
1 - Property Taxes	\$ -	\$ -	\$ 816,906.26	\$ 816,906.26	\$ 816,906.26	\$ -
1 - Real Property Taxes	\$ -	\$ -	\$ 811,627.26	\$ 811,627.26	\$ 811,627.26	\$ -
2 - Other Property Taxes	\$ -	\$ -	\$ 5,279.00	\$ 5,279.00	\$ 5,279.00	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Intergovernmental	\$ 3,718.90	\$ 3,718.90	\$ 217,720.00	\$ 214,001.10	\$ 217,720.00	\$ -
1 - State-Shared Taxes & Permits	\$ 3,718.90	\$ 3,718.90	\$ 214,720.00	\$ 211,001.10	\$ 214,720.00	\$ -
1 - Local Government Fund	\$ 3,718.90	\$ 3,718.90	\$ 68,000.00	\$ 64,281.10	\$ 68,000.00	\$ -
2 - Rollback/Homestead	\$ -	\$ -	\$ 113,220.00	\$ 113,220.00	\$ 113,220.00	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
4 - Cigarette Tax	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
5 - Liquor Permits	\$ -	\$ -	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ -
6 - Estate Tax	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Special Assessments	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
1 - Special Assessments	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
3 -Charges for Service	\$ -	\$ -	\$ 172,000.00	\$ 172,000.00	\$ 172,000.00	\$ -
1 - Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Delinquent Water/Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Fees & Charges	\$ -	\$ -	\$ 172,000.00	\$ 172,000.00	\$ 172,000.00	\$ -
1 - Franchise Fees	\$ -	\$ -	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ -
2 - Tower Lease	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ -
4 - Fines, Licenses & Permits	\$ 16,147.72	\$ 16,147.72	\$ 208,150.00	\$ 192,002.28	\$ 208,150.00	\$ -
1 - Fines & Forfeitures	\$ 12,040.27	\$ 12,040.27	\$ 155,250.00	\$ 143,209.73	\$ 155,250.00	\$ -
1 - Fines & Forfeitures	\$ 12,040.27	\$ 12,040.27	\$ 155,250.00	\$ 143,209.73	\$ 155,250.00	\$ -
2 - Licenses & Permits	\$ 4,107.45	\$ 4,107.45	\$ 52,900.00	\$ 48,792.55	\$ 52,900.00	\$ -
1 - Building Licenses & Permits	\$ 4,107.45	\$ 4,107.45	\$ 52,150.00	\$ 48,042.55	\$ 52,150.00	\$ -
2 - Miscellaneous Permits	\$ -	\$ -	\$ 750.00	\$ 750.00	\$ 750.00	\$ -
5 - Miscellaneous Revenue	\$ 8,763.59	\$ 8,763.59	\$ 162,010.00	\$ 153,246.41	\$ 162,010.00	\$ -
1 - Investment Income	\$ 672.69	\$ 672.69	\$ 4,010.00	\$ 3,337.31	\$ 4,010.00	\$ -
1 - Investment Income	\$ 672.69	\$ 672.69	\$ 4,010.00	\$ 3,337.31	\$ 4,010.00	\$ -
2 - Other Misc Revenue	\$ 8,090.90	\$ 8,090.90	\$ 158,000.00	\$ 149,909.10	\$ 158,000.00	\$ -
1 - Rental Income	\$ 8,084.90	\$ 8,084.90	\$ 105,000.00	\$ 96,915.10	\$ 105,000.00	\$ -
4 - Miscellaneous Income	\$ 6.00	\$ 6.00	\$ 53,000.00	\$ 52,994.00	\$ 53,000.00	\$ -
6 - Transfers & Advances	\$ -	\$ -	\$ 72,115.00	\$ 72,115.00	\$ 72,115.00	\$ -
1 - Interfund Advances	\$ -	\$ -	\$ 72,115.00	\$ 72,115.00	\$ 72,115.00	\$ -
1 - Interfund Advances	\$ -	\$ -	\$ 72,115.00	\$ 72,115.00	\$ 72,115.00	\$ -
Grand Total	\$ 28,630.21	\$ 28,630.21	\$1,648,901.26	\$ 1,620,271.05	\$ 1,648,901.26	\$ -

CITY OF PATASKALA, OHIO
 2012 EXPENDITURE BUDGET ANALYSIS - General Fund (A1)
 THROUGH JANUARY 31, 2013

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Supplemental Approp.
A 1 - General Fund	\$ 158,359.82	\$ 158,359.82	\$ 277,243.91	\$ 2,019,028.45	\$ 1,583,424.72	\$ 1,974,711.00	\$ 44,317.45
00 - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01 - Mayor	\$ 1,250.71	\$ 1,250.71	\$ 700.00	\$ 18,399.00	\$ 16,448.29	\$ 18,399.00	\$ -
1 - Wages	\$ 1,099.04	\$ 1,099.04	\$ -	\$ 13,189.00	\$ 12,089.96	\$ 13,189.00	\$ -
2 - Benefits	\$ 151.67	\$ 151.67	\$ -	\$ 2,210.00	\$ 2,058.33	\$ 2,210.00	\$ -
3 - Contractual Services	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ 700.00	\$ 2,000.00	\$ 1,300.00	\$ 2,000.00	\$ -
02 - Finance Director	\$ -	\$ -	\$ -	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ -
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
03 - Finance Manager	\$ 7,024.45	\$ 7,024.45	\$ 18,488.15	\$ 77,675.59	\$ 52,162.99	\$ 77,477.00	\$ 198.59
1 - Wages	\$ 2,244.48	\$ 2,244.48	\$ -	\$ 29,902.00	\$ 27,657.52	\$ 29,902.00	\$ -
2 - Benefits	\$ 746.94	\$ 746.94	\$ -	\$ 12,087.00	\$ 11,340.06	\$ 12,087.00	\$ -
3 - Contractual Services	\$ 834.03	\$ 834.03	\$ 12,163.15	\$ 16,246.59	\$ 3,249.41	\$ 16,048.00	\$ 198.59
4 - Supplies & General Operating	\$ 3,199.00	\$ 3,199.00	\$ 6,325.00	\$ 19,440.00	\$ 9,916.00	\$ 19,440.00	\$ -
04 - Finance Assistant	\$ 466.24	\$ 466.24	\$ 262.21	\$ 728.45	\$ -	\$ -	\$ 728.45
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ 466.24	\$ 466.24	\$ 262.21	\$ 728.45	\$ -	\$ -	\$ 728.45
05 - Legal	\$ 6,442.60	\$ 6,442.60	\$ 37,443.25	\$ 82,158.00	\$ 38,272.15	\$ 79,748.00	\$ 2,410.00
1 - Wages	\$ 2,173.53	\$ 2,173.53	\$ -	\$ 26,335.00	\$ 24,161.47	\$ 26,335.00	\$ -
2 - Benefits	\$ 538.88	\$ 538.88	\$ -	\$ 4,413.00	\$ 3,874.12	\$ 4,413.00	\$ -
3 - Contractual Services	\$ 3,100.00	\$ 3,100.00	\$ 35,310.00	\$ 41,410.00	\$ 3,000.00	\$ 39,000.00	\$ 2,410.00
4 - Supplies & General Operating	\$ 630.19	\$ 630.19	\$ 2,133.25	\$ 10,000.00	\$ 7,236.56	\$ 10,000.00	\$ -
06 - Magistrate/Mayor's Court	\$ 1,012.50	\$ 1,012.50	\$ 21,987.50	\$ 23,000.00	\$ -	\$ 23,000.00	\$ -
3 - Contractual Services	\$ 1,012.50	\$ 1,012.50	\$ 21,987.50	\$ 23,000.00	\$ -	\$ 23,000.00	\$ -
07 - Administrator	\$ 20,819.91	\$ 20,819.91	\$ 14,813.50	\$ 121,046.24	\$ 85,412.83	\$ 111,763.00	\$ 9,283.24
1 - Wages	\$ 2,049.33	\$ 2,049.33	\$ -	\$ 27,188.00	\$ 25,138.67	\$ 27,188.00	\$ -
2 - Benefits	\$ 632.35	\$ 632.35	\$ -	\$ 9,575.00	\$ 8,942.65	\$ 9,575.00	\$ -
3 - Contractual Services	\$ 10,485.00	\$ 10,485.00	\$ 8,812.50	\$ 69,047.50	\$ 49,750.00	\$ 60,000.00	\$ 9,047.50
4 - Supplies & General Operating	\$ 7,653.23	\$ 7,653.23	\$ 6,001.00	\$ 15,235.74	\$ 1,581.51	\$ 15,000.00	\$ 235.74
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08 - Service Director	\$ -	\$ -	\$ 136.99	\$ 136.99	\$ -	\$ -	\$ 136.99
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ 136.99	\$ 136.99	\$ -	\$ -	\$ 136.99
09 - Licking County Auditor	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -
3 - Contractual Services	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -
10 - State Auditor	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
3 - Contractual Services	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
11 - Council	\$ 5,944.89	\$ 5,944.89	\$ 8,056.98	\$ 89,797.72	\$ 75,795.85	\$ 85,516.00	\$ 4,281.72
1 - Wages	\$ 4,849.48	\$ 4,849.48	\$ -	\$ 62,040.00	\$ 57,190.52	\$ 62,040.00	\$ -
2 - Benefits	\$ 751.82	\$ 751.82	\$ -	\$ 14,476.00	\$ 13,724.18	\$ 14,476.00	\$ -
3 - Contractual Services	\$ -	\$ -	\$ 4,682.25	\$ 5,991.45	\$ 1,309.20	\$ 4,000.00	\$ 1,991.45
4 - Supplies & General Operating	\$ 343.59	\$ 343.59	\$ 3,374.73	\$ 7,290.27	\$ 3,571.95	\$ 5,000.00	\$ 2,290.27
12 - Council Clerk	\$ 25.98	\$ 25.98	\$ 1,274.02	\$ 2,500.00	\$ 1,200.00	\$ 2,500.00	\$ -
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ 25.98	\$ 25.98	\$ 1,274.02	\$ 2,500.00	\$ 1,200.00	\$ 2,500.00	\$ -
13 - Street Lights	\$ 1,809.92	\$ 1,809.92	\$ 58,190.08	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -
3 - Contractual Services	\$ 1,809.92	\$ 1,809.92	\$ 58,190.08	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -
14 - Court Clerk	\$ 4,827.73	\$ 4,827.73	\$ 2,649.95	\$ 74,257.95	\$ 66,780.27	\$ 74,208.00	\$ 49.95
1 - Wages	\$ 3,187.92	\$ 3,187.92	\$ -	\$ 45,338.00	\$ 42,150.08	\$ 45,338.00	\$ -
2 - Benefits	\$ 959.30	\$ 959.30	\$ -	\$ 15,370.00	\$ 14,410.70	\$ 15,370.00	\$ -
4 - Supplies & General Operating	\$ 680.51	\$ 680.51	\$ 2,649.95	\$ 13,549.95	\$ 10,219.49	\$ 13,500.00	\$ 49.95
15 - Court Security	\$ 404.08	\$ 404.08	\$ -	\$ 4,849.00	\$ 4,444.92	\$ 4,849.00	\$ -
1 - Wages	\$ 355.08	\$ 355.08	\$ -	\$ 4,261.00	\$ 3,905.92	\$ 4,261.00	\$ -
2 - Benefits	\$ 49.00	\$ 49.00	\$ -	\$ 588.00	\$ 539.00	\$ 588.00	\$ -
16 - LC Health Board	\$ 61,500.00	\$ 61,500.00	\$ -	\$ 63,345.00	\$ 1,845.00	\$ 63,345.00	\$ -
3 - Contractual Services	\$ 61,500.00	\$ 61,500.00	\$ -	\$ 63,345.00	\$ 1,845.00	\$ 63,345.00	\$ -
17 - Lands & Buildings	\$ 18,477.69	\$ 18,477.69	\$ 65,670.80	\$ 231,587.45	\$ 147,438.96	\$ 213,500.00	\$ 18,087.45
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

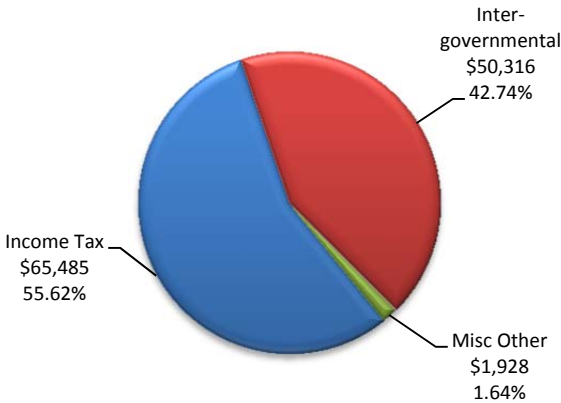
CITY OF PATASKALA, OHIO
2012 EXPENDITURE BUDGET ANALYSIS - General Fund (A1)
THROUGH JANUARY 31, 2013

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Supplemental Approp.
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Contractual Services	\$ 11,407.81	\$ 11,407.81	\$ 44,026.56	\$ 73,500.00	\$ 18,065.63	\$ 73,000.00	\$ 500.00
4 - Supplies & General Operating	\$ 1,236.00	\$ 1,236.00	\$ 5,399.99	\$ 50,933.32	\$ 44,297.33	\$ 50,500.00	\$ 433.32
5 - Capital Outlay	\$ 5,833.88	\$ 5,833.88	\$ 16,244.25	\$ 107,154.13	\$ 85,076.00	\$ 90,000.00	\$ 17,154.13
6 - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 - Parks & Recreation	\$ 408.00	\$ 408.00	\$ -	\$ 78,166.00	\$ 77,758.00	\$ 78,166.00	\$ -
1 - Wages	\$ 170.00	\$ 170.00	\$ -	\$ 2,283.00	\$ 2,113.00	\$ 2,283.00	\$ -
2 - Benefits	\$ 238.00	\$ 238.00	\$ -	\$ 383.00	\$ 145.00	\$ 383.00	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ -
19 - Liability Insurance	\$ -	\$ -	\$ -	\$ 22,003.00	\$ 22,003.00	\$ 22,003.00	\$ -
3 - Contractual Services	\$ -	\$ -	\$ -	\$ 22,003.00	\$ 22,003.00	\$ 22,003.00	\$ -
20 - Planning & Zoning	\$ 23,418.70	\$ 23,418.70	\$ 27,079.14	\$ 369,369.51	\$ 318,871.67	\$ 362,864.00	\$ 6,505.51
1 - Wages	\$ 12,595.08	\$ 12,595.08	\$ -	\$ 178,087.00	\$ 165,491.92	\$ 178,087.00	\$ -
2 - Benefits	\$ 5,684.18	\$ 5,684.18	\$ -	\$ 81,037.00	\$ 75,352.82	\$ 80,527.00	\$ 510.00
3 - Contractual Services	\$ -	\$ -	\$ 3,700.00	\$ 63,200.00	\$ 59,500.00	\$ 60,000.00	\$ 3,200.00
4 - Supplies & General Operating	\$ 5,139.44	\$ 5,139.44	\$ 23,379.14	\$ 39,045.51	\$ 10,526.93	\$ 36,250.00	\$ 2,795.51
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ -
21 - Planning Commission	\$ 522.00	\$ 522.00	\$ 2,627.12	\$ 7,602.12	\$ 4,453.00	\$ 6,475.00	\$ 1,127.12
1 - Wages	\$ 217.50	\$ 217.50	\$ -	\$ 4,261.00	\$ 4,043.50	\$ 4,261.00	\$ -
2 - Benefits	\$ 304.50	\$ 304.50	\$ -	\$ 714.00	\$ 409.50	\$ 714.00	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ 2,627.12	\$ 2,627.12	\$ -	\$ 1,500.00	\$ 1,127.12
22 - BZA	\$ 258.00	\$ 258.00	\$ 1,500.00	\$ 5,054.00	\$ 3,296.00	\$ 5,564.00	\$ (510.00)
1 - Wages	\$ 107.50	\$ 107.50	\$ -	\$ 3,044.00	\$ 2,936.50	\$ 3,044.00	\$ -
2 - Benefits	\$ 150.50	\$ 150.50	\$ -	\$ 510.00	\$ 359.50	\$ 1,020.00	\$ (510.00)
4 - Supplies & General Operating	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -
23 - Personnel BOR	\$ 234.00	\$ 234.00	\$ -	\$ 4,054.00	\$ 3,820.00	\$ 4,054.00	\$ -
1 - Wages	\$ 97.50	\$ 97.50	\$ -	\$ 3,044.00	\$ 2,946.50	\$ 3,044.00	\$ -
2 - Benefits	\$ 136.50	\$ 136.50	\$ -	\$ 510.00	\$ 373.50	\$ 510.00	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
24 - General Office	\$ 1,871.11	\$ 1,871.11	\$ 15,583.79	\$ 49,518.43	\$ 32,063.53	\$ 47,500.00	\$ 2,018.43
3 - Contractual Services	\$ 247.20	\$ 247.20	\$ 5,363.80	\$ 13,911.00	\$ 8,300.00	\$ 12,000.00	\$ 1,911.00
4 - Supplies & General Operating	\$ 1,623.91	\$ 1,623.91	\$ 10,219.99	\$ 35,607.43	\$ 23,763.53	\$ 35,500.00	\$ 107.43
25 - Contingency Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 - Sesquicentennial Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 - Park Use Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 - Project Manager	\$ 1,641.31	\$ 1,641.31	\$ 780.43	\$ 20,204.00	\$ 17,782.26	\$ 20,204.00	\$ -
1 - Wages	\$ 1,065.94	\$ 1,065.94	\$ -	\$ 14,355.00	\$ 13,289.06	\$ 14,355.00	\$ -
2 - Benefits	\$ 296.30	\$ 296.30	\$ -	\$ 4,349.00	\$ 4,052.70	\$ 4,349.00	\$ -
4 - Supplies & General Operating	\$ 279.07	\$ 279.07	\$ 780.43	\$ 1,500.00	\$ 440.50	\$ 1,500.00	\$ -
30 - Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 - Charter Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 - CHIP Fund	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -
33 - ODNR Trail Fund	\$ -	\$ -	\$ -	\$ 245,000.00	\$ 245,000.00	\$ 245,000.00	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 245,000.00	\$ 245,000.00	\$ 245,000.00	\$ -
33 - SRTS Fund	\$ -	\$ -	\$ -	\$ 30,115.00	\$ 30,115.00	\$ 30,115.00	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 30,115.00	\$ 30,115.00	\$ 30,115.00	\$ -
34 - CDBG Fund	\$ -	\$ -	\$ -	\$ 57,000.00	\$ 57,000.00	\$ 57,000.00	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 57,000.00	\$ 57,000.00	\$ 57,000.00	\$ -
35 - Debt Service	\$ -	\$ -	\$ -	\$ 219,961.00	\$ 219,961.00	\$ 219,961.00	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 219,961.00	\$ 219,961.00	\$ 219,961.00	\$ -
Grand Total	\$ 158,359.82	\$ 158,359.82	\$ 277,243.91	\$ 2,019,028.45	\$ 1,583,424.72	\$ 1,974,711.00	\$ 44,317.45

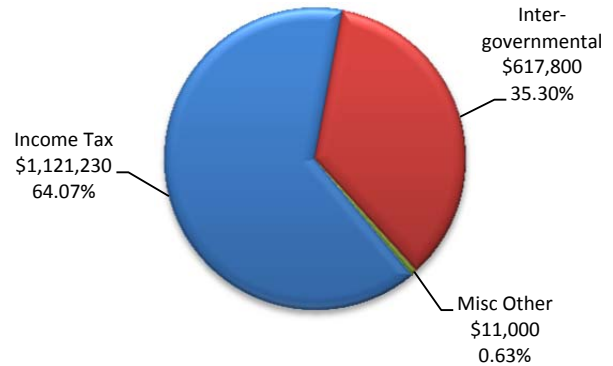
Street Fund (B1)

Revenue – On a year to-date basis, the Street fund has been credited with total revenue of approximately \$177.7 thousand, which reflects 6.73% of budget. Total revenue to date is up by \$42.1 thousand (55.62%) from the same one-month period in 2012. The fund’s primary revenue sources are income taxes and intergovernmental revenues.

YTD Street Fund Revenue by Source



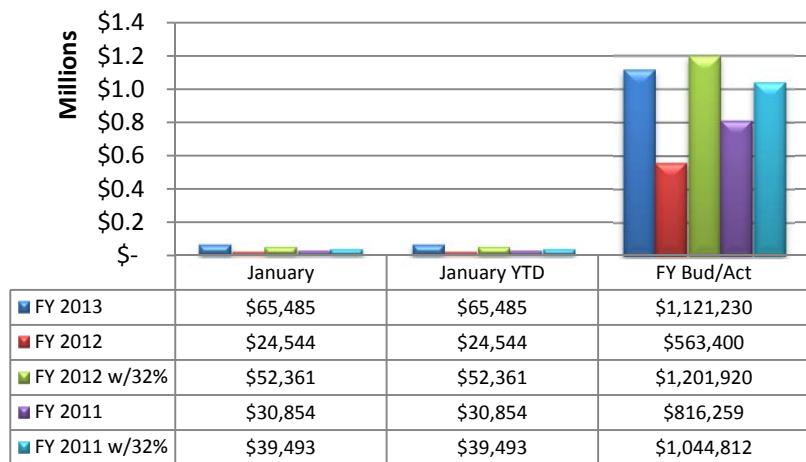
Street Fund Revenue - Budget



Income tax collections in January were \$65.5 thousand, and are up by \$11.5 thousand (22.69%) compared to the same month in 2011. Year to-date income tax revenues credited to the fund are \$65.5 thousand, and represent 5.84% of budget.

In comparison, collections through January 2012 \$24.5 thousand, and represented 4.36% of the 2012 full-year collections. Even though the allocation to the fund was changed in 2012 from 15% to 32% of total collections, it appears that collections are running ahead of last year at this point. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage had not been modified in 2011 and 2012.

Income Tax Collections - Street Fund



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

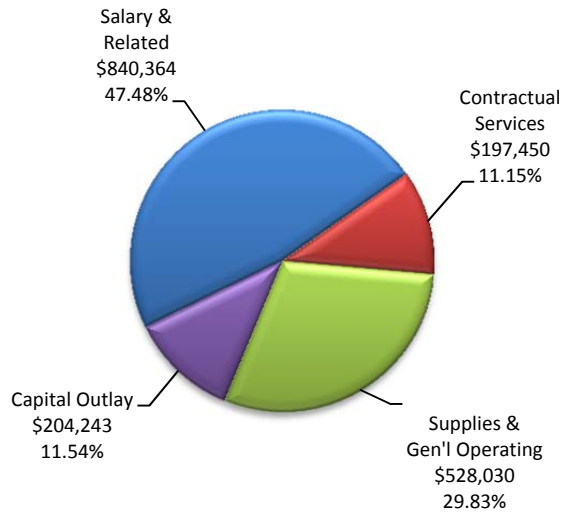
Intergovernmental revenues in the Street fund are budgeted at \$617.8 thousand and represent 35.3% of the fund’s revenue budget. This category is comprised of state-shared (i.e., permissive) taxes, and grants/loans from other governmental agencies. On a year to-date basis, the city has received \$50.3 thousand in this category (8.14% of budget), and is down by \$226 (0.45%) from the same one-month

period in 2012. Compared to a straight-line basis of 8.33%, current year collections are in line with expectations.

The other category, Other Sources, is budgeted at \$11 thousand, and the city has received \$1.8 thousand to-date. This is in line with the expectations and assumptions used in developing the 2013 budget.

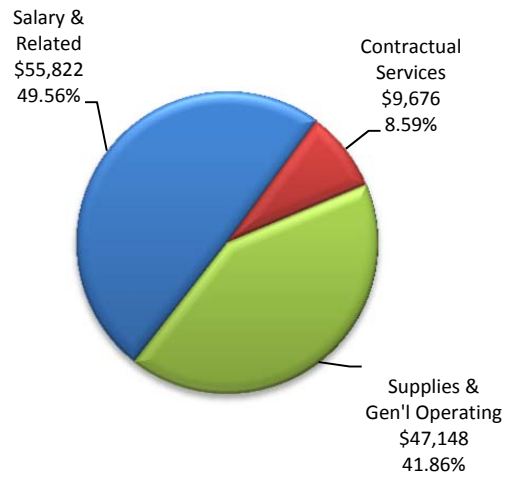
Expenditures – The Street fund has a total appropriated expenditure budget for 2013 of approximately \$1.77 million. Total spending through January 31 was \$112.6 thousand and is equal to 6.36% of budget. The total compares favorably versus a straight-line basis of 8.33%.

Street Fund Budget by Category



YTD Street Fund Spending

(excludes Encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$840.4 thousand, or 49.56% of the fund’s budget. Spending through January 31 is \$55.8 thousand, or 6.64% of budget. The slightly favorable YTD variance (\$14.2 thousand) and was the result of several open positions.

Supplies and general operating expenditures is another significant expense category in the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$528.0 thousand, or 29.83% of the fund’s budget. Spending to-date is \$47.1 thousand, or 8.93% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$162.6 thousand or 30.8% of the budget. Most of the YTD variance is the result of full-year purchase orders for utilities, fuel, etc.

Spending on capital projects and equipment is the other major expense category in the Street fund. The 2013 budget in this category is \$204.2 thousand (11.54% of budget) and provides funding for street and roadway infrastructure maintenance and related equipment. No funds have been spent in this category through January 31. Including encumbrances in the calculation, the total committed to spend is \$87.5 thousand or 42.85% of budget.

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

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 699,924	\$ 699,924			\$ 723,432	\$ 723,432				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	65,485	1,121,230	1,055,745	5.84%	24,544	395,700	371,156	6.20%	40,942	166.81%
Total Taxes	\$ 65,485	\$ 1,121,230	\$ 1,055,745	5.84%	\$ 24,544	\$ 395,700	\$ 371,156	6.20%	\$ 40,942	166.81%
Intergovernmental										
State Shared Taxes & Permits	\$ 50,316	\$ 617,800	\$ 567,484	8.14%	\$ 50,542	\$ 550,000	\$ 499,458	9.19%	\$ (226)	-0.45%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 50,316	\$ 617,800	\$ 567,484	8.14%	\$ 50,542	\$ 550,000	\$ 499,458	9.19%	\$ (226)	-0.45%
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	80	1,000	920	7.99%	79	628	549	12.56%	1	1.24%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	1,848	10,000	8,152	18.48%	485	500	15	97.04%	1,363	280.96%
Total Other Sources	\$ 1,928	\$ 11,000	\$ 9,072	17.53%	\$ 564	\$ 1,128	\$ 564	50.01%	\$ 1,364	241.84%
Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 117,729	\$ 1,750,030	\$ 1,632,301	6.73%	\$ 75,650	\$ 946,828	\$ 871,178	7.99%	\$ 42,080	55.62%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 117,729	\$ 1,750,030	\$ 1,632,301	6.73%	\$ 75,650	\$ 946,828	\$ 871,178	7.99%	\$ 42,080	55.62%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related										
Salaries & Wages	\$ 45,098	\$ 571,688	\$ 526,590	92.11%	\$ -	\$ 526,590	92.11%	\$ 24,153	\$ 20,945	86.72%
Benefits	10,724	268,676	257,952	96.01%	500	257,452	95.82%	11,869	(1,145)	-9.65%
Total Salary & Related	\$ 55,822	\$ 840,364	\$ 784,542	93.36%	\$ 500	\$ 784,042	93.30%	\$ 36,022	\$ 19,800	54.97%
Contractual Services	\$ 9,676	\$ 197,450	\$ 187,775	95.10%	\$ 119,881	\$ 67,894	34.39%	\$ 5,022	\$ 4,654	92.67%
Supplies & General Operating	47,148	528,030	480,882	91.07%	115,468	365,414	69.20%	38,931	8,217	21.11%
Capital Outlay	-	204,243	204,243	-100.00%	87,517	116,725	57.15%	-	-	0.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 112,645	\$ 1,770,087	\$ 1,657,442	93.64%	\$ 323,366	\$ 1,334,076	75.37%	\$ 79,974	\$ 32,671	40.85%
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	\$ 112,645	\$ 1,770,087	\$ 1,657,442	93.64%	\$ 323,366	\$ 1,334,076	75.37%	\$ 79,974	\$ 32,671	40.85%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 705,009	\$ 679,867			\$ 381,642			\$ 719,108		

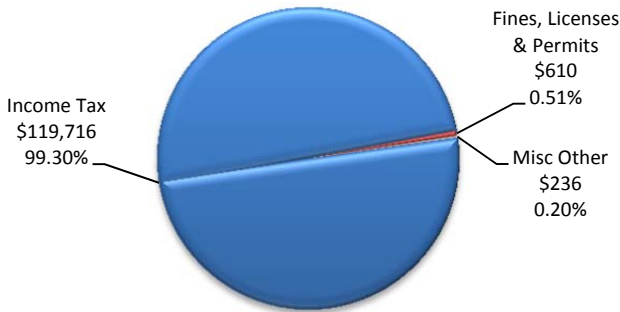
CITY OF PATASKALA, OHIO
2012 REVENUE BUDGET ANALYSIS - Street Fund (B1)
THROUGH JANUARY 31, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B 1 - Street Fund	\$ 117,729.24	\$117,729.24	\$1,750,030.00	\$ 1,632,300.76	\$ 1,750,030.00	\$ -
1 - Taxes	\$ 65,485.40	\$ 65,485.40	\$1,121,230.00	\$ 1,055,744.60	\$ 1,121,230.00	\$ -
2 - Income Taxes	\$ 65,485.40	\$ 65,485.40	\$1,121,230.00	\$ 1,055,744.60	\$ 1,121,230.00	\$ -
1 - Income Taxes	\$ 65,485.40	\$ 65,485.40	\$1,120,000.00	\$ 1,054,514.60	\$ 1,120,000.00	\$ -
2 - ODT Income Taxes	\$ -	\$ -	\$ 1,230.00	\$ 1,230.00	\$ 1,230.00	\$ -
2 - Intergovernmental	\$ 50,315.57	\$ 50,315.57	\$ 617,800.00	\$ 567,484.43	\$ 617,800.00	\$ -
1 - State-Shared Taxes & Permits	\$ 50,315.57	\$ 50,315.57	\$ 617,800.00	\$ 567,484.43	\$ 617,800.00	\$ -
9 - Permissive Tax	\$ 50,315.57	\$ 50,315.57	\$ 617,800.00	\$ 567,484.43	\$ 617,800.00	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Miscellaneous Revenue	\$ 1,928.27	\$ 1,928.27	\$ 11,000.00	\$ 9,071.73	\$ 11,000.00	\$ -
2 - Other Misc Revenue	\$ 1,928.27	\$ 1,928.27	\$ 11,000.00	\$ 9,071.73	\$ 11,000.00	\$ -
1 - Rental Income	\$ 79.87	\$ 79.87	\$ 1,000.00	\$ 920.13	\$ 1,000.00	\$ -
4 - Miscellaneous Income	\$ 1,848.40	\$ 1,848.40	\$ 10,000.00	\$ 8,151.60	\$ 10,000.00	\$ -
Grand Total	\$ 117,729.24	\$117,729.24	\$1,750,030.00	\$ 1,632,300.76	\$ 1,750,030.00	\$ -

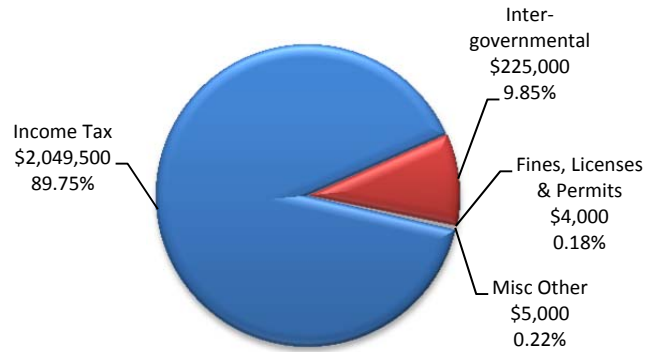
Police Fund (B13)

Revenue – On a full-year basis, the Police fund has been credited with total revenue of approximately \$120.6 thousand, which reflects 5.28% of budget. Total revenue to-date, however, is approximately \$80.0 thousand (187.5%) higher than the same period in 2012. The major reason for the increase was the change in the fund’s income tax allocation percentage in 2013 from 24% to 32%. The fund’s primary revenue sources are income taxes and intergovernmental revenues.

YTD Police Fund Revenue by Source



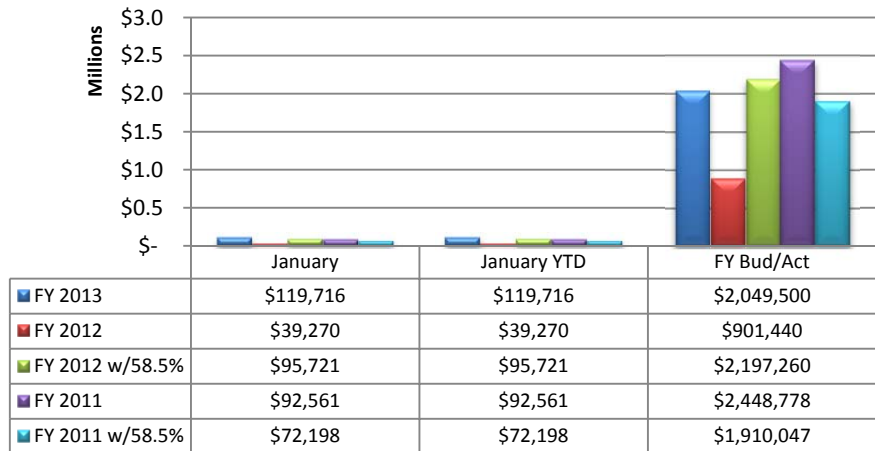
Police Fund Revenue - Budget



Year to-date income tax revenues credited to the fund are \$119.7 thousand and represent 5.84% of the budget. In comparison, collections through January 2012 were \$39.3 thousand and represented 4.36% of the 2012 full-year collections. It is important to note that the allocation to the fund has increased in 2013 from 24% to 58.5%.

Adjusting for the change in allocations rates (see green and light blue bars in chart to the right) would indicate that collections are running above the 2012 pace for this fund. The green/light blue bars in the chart below have been restated to reflect the revenue that would have been allocated to the fund in 2011 and 2012 had the percentage been the same in all years.

Income Tax Collections - Police Fund

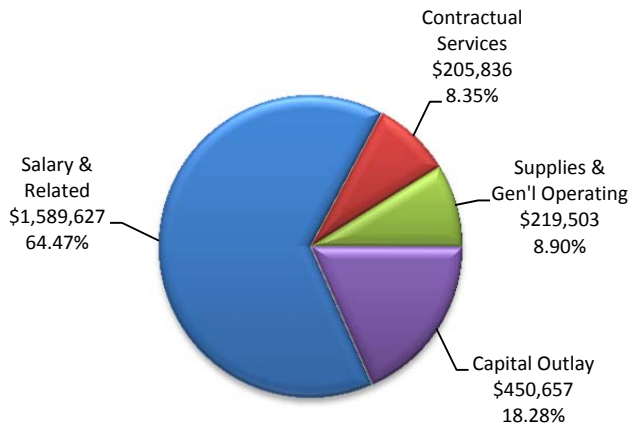


Intergovernmental revenues are budgeted at \$225 thousand and represent 9.85% of the fund’s revenue budget. The category is comprised of revenues from other (federal, state and local) governmental agencies. The revenue currently in the 2013 budget is the LGIF loan (90%) for the construction of a MARCS antenna in the city.

The other major category, Other Sources, has a budget of \$5.0 thousand, and the city has received \$236 to-date.

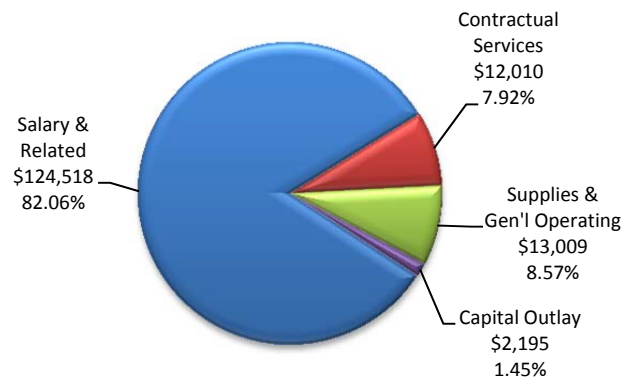
Expenditures – The Police fund has a total appropriated expenditure budget for 2013 of approximately \$2.47 million. Total spending through January 31 is \$151.7 thousand and is equal to 6.15% of the 2013 budget and compares favorably to the straight-line rate of 8.33%. Including encumbrances (e.g., purchase orders) in the total results in spending or commitments to spend of \$484.4 thousand, or 19.65% of the budget. Spending to date is approximately \$28.5 thousand (23.09%) higher than the same one-month period in 2012. The increase is due to higher wage and benefit costs as the result of filled officer positions that were open for a portion of 2012.

Police Fund Budget by Category



YTD Police Fund Spending

(excludes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$1.59 million, or 64.47% of the fund’s budget. Spending through January 31 is \$124.5 thousand or 8.83% of budget, and is in line with budget expectations. Compared to FY 2012, spending was up by \$28.1 thousand (29.16%) due to the full-year impact in 2013 of three additional Patrol Officers hired during 2012.

Supplies and general operating expenditures is another significant expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$219.5 thousand, or 8.90% of budget. Spending through January 31 is \$13.0 thousand and is 5.93% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$150.0 thousand (68.63% of budget). Compared to the same one-month period in FY 2011, spending was down by \$2.3 thousand (14.76%).

Spending on capital equipment is the other major expense category in the Police fund. The 2013 budget in this category is \$450.7 thousand (18.28% of budget) and provides funding for the acquisition of law enforcement-related equipment and capital improvements. Spending through January 31 was \$2.2 thousand, or 0.49% of budget. Including encumbrances in the calculation, the total committed to spend is \$143.8 thousand, or 31.90% of budget. The majority of the encumbered amount is for the order and outfitting of four (4) new cruisers. In addition to these purchases, \$250.0 thousand was appropriated for the construction of a MARCS radio tower. Most of the funding (90%) for the project will be provided by a 10-year, zero-interest loan from the LGIF program. The remaining budget is to provide a one-year payment on a capital lease for the required replacement radio equipment.

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

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 1,153,893	\$ 1,153,893			\$ 2,087,236	\$ 2,087,236				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	119,716	2,049,500	1,929,784	5.84%	39,270	633,120	593,850	6.20%	80,445	204.85%
Total Taxes	\$ 119,716	\$ 2,049,500	\$ 1,929,784	5.84%	\$ 39,270	\$ 633,120	\$ 593,850	6.20%	\$ 80,445	204.85%
Intergovernmental										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	225,000	225,000	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ 225,000	\$ 225,000	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ 610	\$ 4,000	\$ 3,390	15.25%	\$ 350	\$ 500	\$ 150	70.00%	\$ 260	74.29%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ 610	\$ 4,000	\$ 3,390	15.25%	\$ 350	\$ 500	\$ 150	70.00%	\$ 260	74.29%
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	236	5,000	4,764	4.71%	910	5,000	4,090	18.21%	(675)	-74.13%
Total Other Sources	\$ 236	\$ 5,000	\$ 4,764	4.71%	\$ 910	\$ 5,000	\$ 4,090	18.21%	\$ (675)	-74.13%
Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 120,561	\$ 2,283,500	\$ 2,162,939	5.28%	\$ 40,531	\$ 638,620	\$ 598,089	6.35%	\$ 80,030	197.46%
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	\$ 120,561	\$ 2,283,500	\$ 2,162,939	5.28%	\$ 40,531	\$ 638,620	\$ 598,089	6.35%	\$ 80,030	197.46%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related										
Salaries & Wages	\$ 93,738	\$ 1,077,218	\$ 983,480	91.30%	\$ -	\$ 983,480	91.30%	\$ 81,521	\$ 12,217	14.99%
Benefits	30,780	512,409	481,629	93.99%	-	481,629	93.99%	14,886	15,894	106.77%
Total Salary & Related	\$ 124,518	\$ 1,589,627	\$ 1,465,109	92.17%	\$ -	\$ 1,465,109	92.17%	\$ 96,407	\$ 28,111	29.16%
Contractual Services										
Supplies & General Operating	\$ 12,010	\$ 205,836	\$ 193,826	94.17%	\$ 54,135	\$ 139,691	67.87%	\$ 6,422	\$ 5,588	87.02%
Capital Outlay	13,009	219,503	206,495	94.07%	136,976	69,519	31.67%	15,261	(2,252)	-14.76%
Debt Service	2,195	450,657	448,463	99.51%	141,557	306,905	68.10%	5,180	(2,985)	-57.63%
Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 151,732	\$ 2,465,623	\$ 2,313,891	93.85%	\$ 332,668	\$ 1,981,224	80.35%	\$ 123,270	\$ 28,462	23.09%
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	\$ 151,732	\$ 2,465,623	\$ 2,313,891	93.85%	\$ 332,668	\$ 1,981,224	80.35%	\$ 123,270	\$ 28,462	23.09%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,122,722	\$ 971,769		\$ 790,054			\$ 2,004,496		

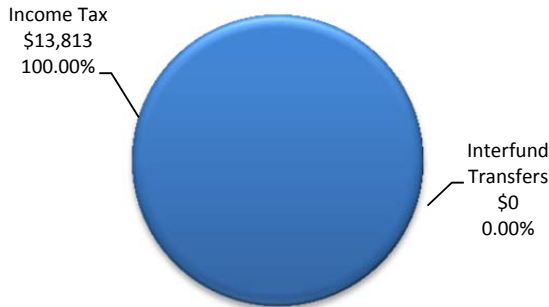
CITY OF PATASKALA, OHIO
 2012 REVENUE BUDGET ANALYSIS - Police Fund (B13)
 THROUGH JANUARY 31, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B13 - Police Levy	\$ 120,561.06	\$120,561.06	\$2,283,500.00	\$ 2,162,938.94	\$ 2,283,500.00	\$ -
1 - Taxes	\$ 119,715.51	\$119,715.51	\$2,049,500.00	\$ 1,929,784.49	\$ 2,049,500.00	\$ -
1 - Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Real Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Income Taxes	\$ 119,715.51	\$119,715.51	\$2,049,500.00	\$ 1,929,784.49	\$ 2,049,500.00	\$ -
1 - Income Taxes	\$ 119,715.51	\$119,715.51	\$2,047,500.00	\$ 1,927,784.49	\$ 2,047,500.00	\$ -
2 - ODT Income Taxes	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
2 - Intergovernmental	\$ -	\$ -	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	\$ -
1 - State-Shared Taxes & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Rollback/Homestead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	\$ -
4 - Fines, Licenses & Permits	\$ 610.00	\$ 610.00	\$ 4,000.00	\$ 3,390.00	\$ 4,000.00	\$ -
1 - Fines & Forfeitures	\$ 610.00	\$ 610.00	\$ 4,000.00	\$ 3,390.00	\$ 4,000.00	\$ -
1 - Fines & Forfeitures	\$ 610.00	\$ 610.00	\$ 4,000.00	\$ 3,390.00	\$ 4,000.00	\$ -
5 - Miscellaneous Revenue	\$ 235.55	\$ 235.55	\$ 5,000.00	\$ 4,764.45	\$ 5,000.00	\$ -
2 - Other Misc Revenue	\$ 235.55	\$ 235.55	\$ 5,000.00	\$ 4,764.45	\$ 5,000.00	\$ -
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 235.55	\$ 235.55	\$ 5,000.00	\$ 4,764.45	\$ 5,000.00	\$ -
Grand Total	\$ 120,561.06	\$120,561.06	\$2,283,500.00	\$ 2,162,938.94	\$ 2,283,500.00	\$ -

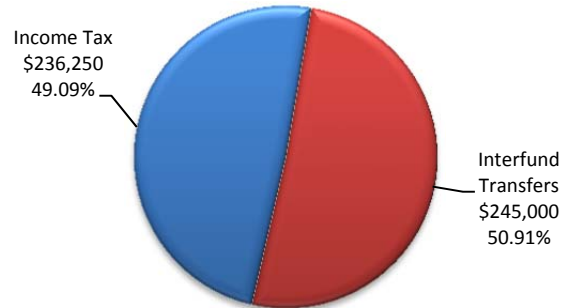
Capital Improvements Fund (C6)

Revenue – The Capital Improvements fund has a 2013 revenue budget of \$481.3 thousand. On a year-to-date basis, the fund has received approximately \$13.8 in total revenue, or 2.87% of total budget. Excluding interfund transfers from the calculation results in a total of 5.85% of budget. The fund’s primary revenue sources are income taxes and interfund transfers.

YTD Capital Improvements Fund Revenue by Source



Capital Improvements Fund Revenue Budget



Income taxes are the primary revenue source for the Capital Improvements fund. The 2013 budget for income tax revenues in the fund is \$236.3 thousand. Year to-date income tax revenue credited to the fund is \$13.8 thousand, or 5.85% of the full-year budget. In comparison, collections through January 2012 were \$90.0 thousand, and reflected 4.36% of full year 2012 collections. It is important to note that the allocation to the fund has decreased in 2013 from 55% to 6.75%. Adjusting for the change in allocation rates (see green bar in chart to right) would indicate that collections are running \$2.8 thousand (25%) above the 2012 pace for this fund.

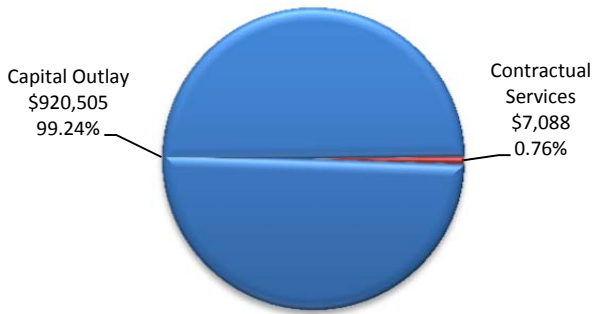
Income Tax Collections Capital Improvements Fund



The other major category, Interfund Transfers, was budgeted at \$245 thousand, and to-date, the city not yet made those transfers. The transfer appropriation is intended to provide additional funding for planned capital improvement projects.

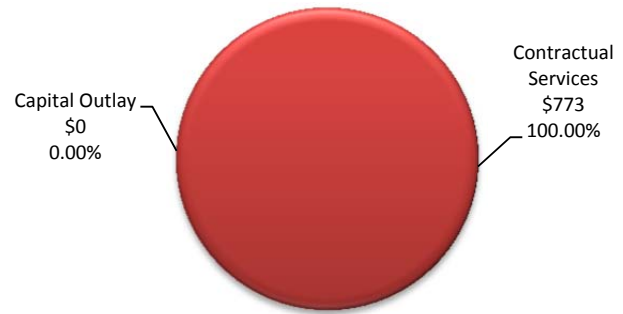
Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2013 of approximately \$927.6 thousand. Total spending through January 31 was approximately \$800. Including encumbrances (e.g., purchase orders) of \$149.5 thousand into the calculation results in a spending ratio of 16.2%.

Capital Fund Budget by Category



YTD Capital Fund Spending

(excludes encumbrances)



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2013 budget in this category is \$920.5 thousand, (99.24% of budget) and provides funding for the construction of a number of infrastructure improvements. Spending through January 31 was \$0, or 0% of budget. Including encumbrances in the calculation, total committed spending is equal to \$149.5 thousand (16.24% of budget). The primary planned expenditures in this category were the result of carryover encumbrances associated with 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 2012 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. In addition to the funds carried over from 2012 for the 2012 RAMP program, the budget includes \$750,000 for the 2013 RAMP program and \$21,000 for the Brightwaters lift station paving project.

Contractual services is the other major expense category in the Capital Improvements fund. The 2013 budget in this category is \$7.0 thousand (0.76% of budget) and provides for non-employee personal services. Spending through January 31 is \$0.7 thousand, or 10.9% of budget. Spending in this category is designated for the payment of tax collection fees to the Regional Income Tax Agency (RITA) and for taxpayer refund requests. Spending to-date is \$2.3 thousand (74.61%) lower than the same one-month period in 2012.

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

		YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance		\$ 777,584	\$ 777,584			\$ -	\$ -				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	13,813	236,250	222,437	5.85%	89,994	1,450,900	1,360,906	6.20%	(76,181)	-84.65%
	Total Taxes	\$ 13,813	\$ 236,250	\$ 222,437	5.85%	\$ 89,994	\$ 1,450,900	\$ 1,360,906	6.20%	\$ (76,181)	-84.65%
Intergovernmental	Slate Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service	Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines, Licenses & Permits	Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Bond/Note Issuance	-	-	-	0.00%	-	1,500,000	1,500,000	0.00%	-	0.00%
	Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Other Sources	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 1,500,000	\$ 1,500,000	0.00%	\$ -	0.00%
Transfers	Transfers & Advances In	\$ -	\$ 245,000	\$ 245,000	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ 245,000	\$ 245,000	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 13,813	\$ 481,250	\$ 467,437	2.87%	\$ 89,994	\$ 2,950,900	\$ 2,860,906	3.05%	\$ (76,181)	-84.65%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ (245,000)	\$ 245,000	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ (245,000)	\$ 245,000	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 13,813	\$ 236,250	\$ 222,437	5.85%	\$ 89,994	\$ 2,950,900	\$ 2,860,906	3.05%	\$ (76,181)	-84.65%

		YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES											
Salary & Related	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		\$ 773	\$ 7,088	\$ 6,315	89.10%	\$ -	\$ 6,315	89.10%	\$ 3,043	\$ (2,270)	-74.61%
	Supplies & General Operating	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Capital Outlay	-	920,505	920,505	-100.00%	149,505	771,000	83.76%	-	-	0.00%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 773	\$ 927,593	\$ 926,820	99.92%	\$ 149,505	\$ 777,315	83.80%	\$ 3,043	\$ (2,270)	-74.61%
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	\$ 773	\$ 927,593	\$ 926,820	99.92%	\$ 149,505	\$ 777,315	83.80%	\$ 3,043	\$ (2,270)	-74.61%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 790,624	\$ 331,241			\$ 641,119			\$ 86,951		

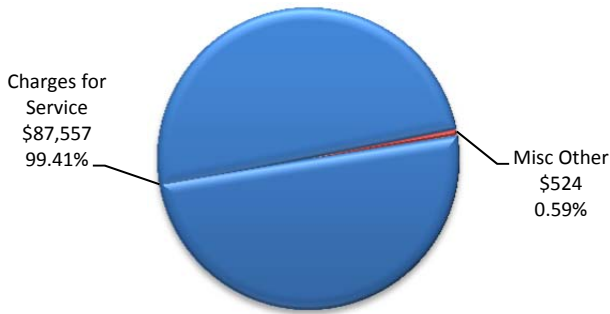
CITY OF PATASKALA, OHIO
 2012 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (C6)
 THROUGH JANUARY 31, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
C 6 - Capital Improvements	\$ 13,813.33	\$ 13,813.33	\$481,250.00	\$ 467,436.67	\$ 481,250.00	\$ -
1 - Taxes	\$ 13,813.33	\$ 13,813.33	\$236,250.00	\$ 222,436.67	\$ 236,250.00	\$ -
2 - Income Taxes	\$ 13,813.33	\$ 13,813.33	\$236,250.00	\$ 222,436.67	\$ 236,250.00	\$ -
1 - Income Taxes	\$ 13,813.33	\$ 13,813.33	\$236,250.00	\$ 222,436.67	\$ 236,250.00	\$ -
2 - ODT Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Misc Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 - Transfers & Advances	\$ -	\$ -	\$245,000.00	\$ 245,000.00	\$ 245,000.00	\$ -
1 - Interfund Advances	\$ -	\$ -	\$245,000.00	\$ 245,000.00	\$ 245,000.00	\$ -
1 - Interfund Advances	\$ -	\$ -	\$245,000.00	\$ 245,000.00	\$ 245,000.00	\$ -
Grand Total	\$ 13,813.33	\$ 13,813.33	\$481,250.00	\$ 467,436.67	\$ 481,250.00	\$ -

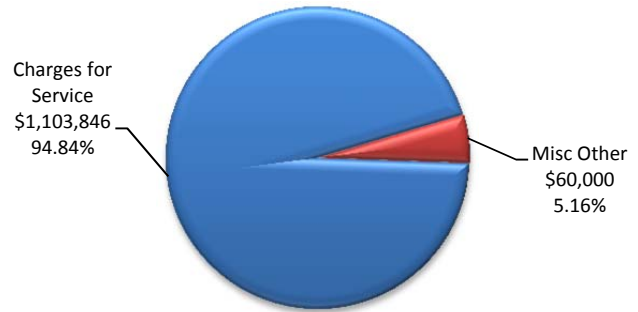
Water Utility Fund (E1)

Revenue – The Water fund has a 2013 revenue budget of \$1.16 million. The fund’s primary revenue sources are charges for service and other sources. On a year to-date basis, the Water Utility fund has been credited with total revenue of approximately \$88.1 thousand, or 7.57% of budget. The total is down by \$18.6 thousand, or 17.4%, from the same one-month period in 2012.

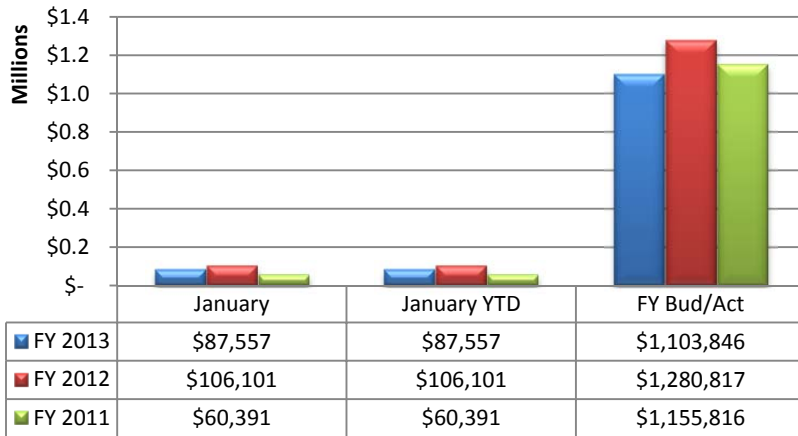
YTD Water Fund Revenue by Source



Water Fund Revenue - Budget



Usage Fee Collections - Water Fund

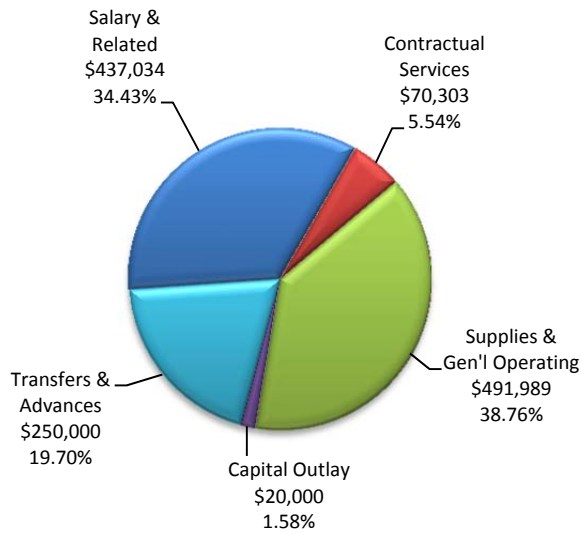


Charges for service represent the largest revenue category in this fund. Year to-date revenues credited to the fund are \$87.6 thousand and represent 7.93% of the 2013 full-year collections. In comparison, collections through January 2012 were \$106.1 thousand and represented 8.28% of the 2012 full-year collections.

The other major category, Other Sources, has a budget of \$60 thousand. To-date, the city has received \$524 (0.87% of budget).

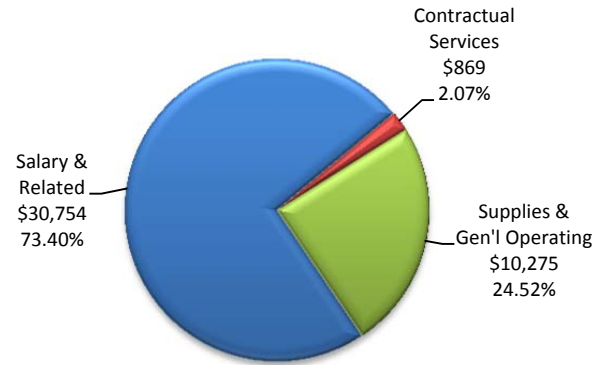
Expenditures – The Water Utility fund has a total appropriated expenditure budget for 2013 of approximately \$1.27 million. Total spending through January 31 is approximately \$41.9 thousand, or 3.3% of budget. Including encumbrances (e.g., purchase orders) of \$374.0 thousand in the total results in total spending or commitments of 32.76% of budget. The majority of the encumbered balance is associated with full-year spending contracts such as utilities, fuel, etc.

Water Fund Budget by Category



YTD Water Fund Spending

(excludes encumbrances)



In 2013, supplies and general operating expenses is the primary major expense category in the Water Utility fund. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$492.0 thousand, or 38.76% of the fund budget. Spending through January 31 is \$10.3 thousand, or 2.09% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$368.7 thousand, or 74.93% of budget. Much of the encumbered balance is due to full-year contract spending on operating supplies, utilities and fuel. Compared to the same one-month period in FY 2012, spending in this category is down by \$27.2 thousand, or 72.61%.

Salaries, wages and other employee-related costs represent the other major expense category with a 2013 budget of \$437.06 thousand, or 34.4% of the total fund budget. Spending through January 31 is \$30.8 thousand, or 7.04% of budget. Compared to the same one-month period in FY 2012, spending is up by \$2.7 thousand or 9.6%. The unfavorable variance to-date is primarily due to wage and benefit savings associated with the open water supervisor position in 2012.

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

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 509,058	\$ 509,058			\$ 349,520	\$ 349,520				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service										
Water & Sewer Fees	\$ 87,557	\$ 1,103,846	\$ 1,016,289	7.93%	\$ 106,101	\$ 1,095,172	\$ 989,071	9.69%	\$ (18,544)	-17.48%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 87,557	\$ 1,103,846	\$ 1,016,289	7.93%	\$ 106,101	\$ 1,095,172	\$ 989,071	9.69%	\$ (18,544)	-17.48%
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	524	60,000	59,476	0.87%	530	5,000	4,470	10.60%	(6)	-1.11%
Total Other Sources	\$ 524	\$ 60,000	\$ 59,476	0.87%	\$ 530	\$ 5,000	\$ 4,470	10.60%	\$ (6)	-1.11%
Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 88,082	\$ 1,163,846	\$ 1,075,764	7.57%	\$ 106,631	\$ 1,100,172	\$ 993,541	9.69%	\$ (18,550)	-17.40%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 88,082	\$ 1,163,846	\$ 1,075,764	7.57%	\$ 106,631	\$ 1,100,172	\$ 993,541	9.69%	\$ (18,550)	-17.40%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related										
Salaries & Wages	\$ 20,985	\$ 293,900	\$ 272,915	92.86%	\$ -	\$ 272,915	92.86%	\$ 18,634	\$ 2,351	12.62%
Benefits	9,769	143,134	133,365	93.17%	-	133,365	93.17%	9,427	342	3.63%
Total Salary & Related	\$ 30,754	\$ 437,034	\$ 406,280	92.96%	\$ -	\$ 406,280	92.96%	\$ 28,061	\$ 2,693	9.60%
Contractual Services										
Supplies & General Operating	\$ 869	\$ 70,303	\$ 69,434	98.76%	\$ 15,577	\$ 53,857	76.61%	\$ 2,275	\$ (1,406)	-61.80%
Capital Outlay	10,275	491,989	481,713	97.91%	358,381	123,333	25.07%	37,517	(27,242)	-72.61%
Debt Service	-	20,000	20,000	-100.00%	-	20,000	100.00%	-	-	0.00%
Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	250,000	250,000	-100.00%	-	250,000	100.00%	-	-	0.00%
Grand Total Expenditures	\$ 41,898	\$ 1,269,325	\$ 1,227,428	96.70%	\$ 373,958	\$ 853,470	67.24%	\$ 67,853	\$ (25,955)	-38.25%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ (250,000)	\$ (250,000)	-100.00%	\$ -	\$ 250,000	-100.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ (250,000)	\$ (250,000)	-100.00%	\$ -	\$ 250,000	100.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 41,898	\$ 1,019,325	\$ 977,428	95.89%	\$ 373,958	\$ 603,470	59.20%	\$ 67,853	\$ (25,955)	-38.25%
Ending Fund Balance	\$ 555,242	\$ 403,579			\$ 181,284			\$ 388,299		

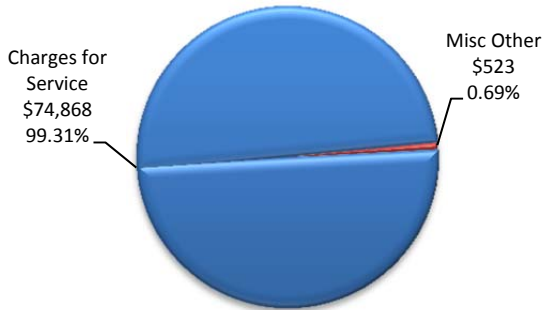
CITY OF PATASKALA, OHIO
 2012 REVENUE BUDGET ANALYSIS - Water Utility Fund (E1)
 THROUGH JANUARY 31, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 1 - Water Fund	\$ 88,081.54	\$ 88,081.54	\$1,163,846.00	\$ 1,075,764.46	\$ 1,163,846.00	\$ -
3 -Charges for Service	\$ 87,557.42	\$ 87,557.42	\$1,103,846.00	\$ 1,016,288.58	\$ 1,103,846.00	\$ -
1 - Water & Sewer	\$ 87,557.42	\$ 87,557.42	\$1,103,846.00	\$ 1,016,288.58	\$ 1,103,846.00	\$ -
1 - Water Utility Collections	\$ 87,557.42	\$ 87,557.42	\$1,103,846.00	\$ 1,016,288.58	\$ 1,103,846.00	\$ -
5 - Miscellaneous Revenue	\$ 524.12	\$ 524.12	\$ 60,000.00	\$ 59,475.88	\$ 60,000.00	\$ -
2 - Other Misc Revenue	\$ 524.12	\$ 524.12	\$ 60,000.00	\$ 59,475.88	\$ 60,000.00	\$ -
4 - Miscellaneous Income	\$ 524.12	\$ 524.12	\$ 60,000.00	\$ 59,475.88	\$ 60,000.00	\$ -
Grand Total	\$ 88,081.54	\$ 88,081.54	\$1,163,846.00	\$ 1,075,764.46	\$ 1,163,846.00	\$ -

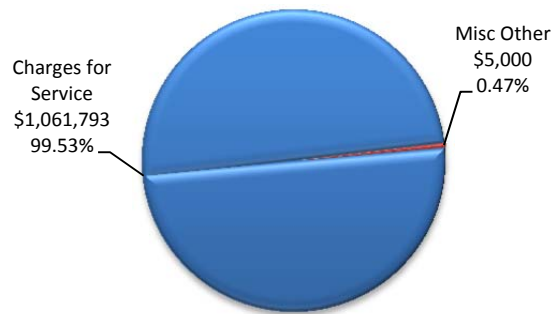
Sewer Fund (E2)

Revenue – The Sewer fund has a 2012 revenue budget of approximately \$1.07 million. The fund’s primary revenue sources are charges for service, intergovernmental and other sources. On a year to-date basis, the Sewer Utility fund has been credited with total revenue of approximately \$75.4 thousand, or 7.07% of budget. Compared to the same one-month period in 2012, revenue is down by \$10.2 thousand, or 11.87%.

YTD Sewer Fund Revenue by Source



Sewer Fund Revenue - Budget



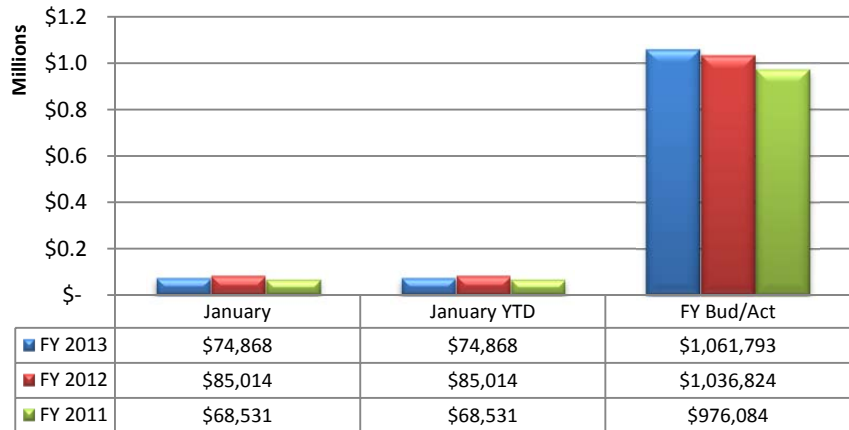
Charges for service represent the largest revenue category in this fund. Year to-date 2013 revenues credited to the fund are approximately \$74.9 thousand, or 7.05% of budget. In comparison, collections for the same one-month period in 2012 were \$85.0 and represented 8.2% of the 2012 full-year collections.

The other major category, Other Sources, has a budget of \$5.0 thousand. To-date, the city has received \$523.

Expenditures – The Sewer Utility fund has a total appropriated expenditure budget for 2013 of approximately \$1.33 million. Total spending through

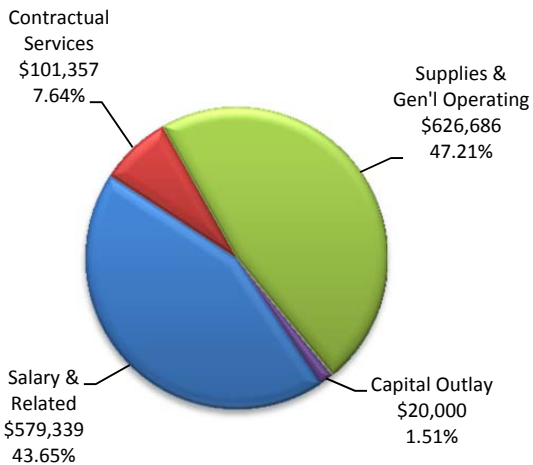
January 31 is approximately \$77.7 thousand, or 5.85% of budget. Including encumbrances (e.g., purchase orders) of \$278.1 thousand in the calculation results in a spending ratio of 26.8%. Much of the encumbered balance is related to full-year contract spending such as fuel, utilities and supplies. Compared to the same one-month period in 2012, spending in the fund was down by \$578.3 thousand (88.16%) in 2013. The primary drivers of the decrease were: reduced interfund transfers (down \$585.2 thousand);

Usage Fee Collections - Sewer Fund

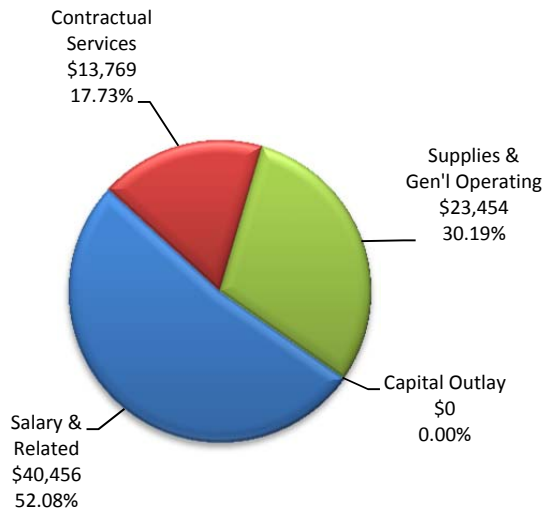


increased wages and benefits (up \$10.8 thousand); decreased supplies and materials (down \$8.9 thousand); and increased contractual supplies (up \$5.0 thousand).

Sewer Fund Budget by Category



YTD Sewer Fund Spending
(excludes encumbrances)



For 2013, the largest expense category for the Sewer fund is supplies and general operating expenditures. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$626.7 thousand, or 47.21% of the fund budget. Year to-date spending is \$23.5 thousand, or 3.74% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$271.8 thousand, or 43.37% of budget. Much of the encumbered balance is due to full-year contract spending on operating supplies, utilities and fuel. Compared to the same one-month period in FY 2012, spending in this category is down by \$8.9 thousand, or 27.51%.

Salaries, wages and other employee-related costs represent the other major expense category with a 2013 budget of \$579.3 thousand, or 43.65% of the total fund budget. Spending through January 31 is \$40.5 thousand, or 6.98% of budget. Compared to the same one-month period in 2012, spending is up by \$10.8 thousand, or 36.4%. Much of the increase is due to wage and benefit savings associated with a mid-year 2012 hire of the utility operator position, as well as increased allocation in 2013 of administrative staff to the utility division.

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

		YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance		\$ 1,270,960	\$ 1,270,960			\$ 1,927,337	\$ 1,927,337				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental	State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	52,000	52,000	0.00%	-	0.00%
	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 52,000	\$ 52,000	0.00%	\$ -	0.00%
Charges for Service	Water & Sewer Fees	\$ 74,868	\$ 1,061,793	\$ 986,925	7.05%	\$ 85,014	\$ 793,767	\$ 708,753	10.71%	\$ (10,146)	-11.93%
	Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 74,868	\$ 1,061,793	\$ 986,925	7.05%	\$ 85,014	\$ 793,767	\$ 708,753	10.71%	\$ (10,146)	-11.93%
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	523	5,000	4,477	10.47%	530	5,000	4,470	10.60%	(7)	-1.25%
	Total Other Sources	\$ 523	\$ 5,000	\$ 4,477	10.47%	\$ 530	\$ 5,000	\$ 4,470	10.60%	\$ (7)	-1.25%
Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue		\$ 75,391	\$ 1,066,793	\$ 991,402	7.07%	\$ 85,544	\$ 850,767	\$ 765,223	10.05%	\$ (10,153)	-11.87%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue		\$ 75,391	\$ 1,066,793	\$ 991,402	7.07%	\$ 85,544	\$ 850,767	\$ 765,223	10.05%	\$ (10,153)	-11.87%

		YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES											
Salary & Related	Salaries & Wages	\$ 29,488	\$ 398,447	\$ 368,959	92.60%	\$ -	\$ 368,959	92.60%	\$ 20,273	\$ 9,216	45.46%
	Benefits	10,967	180,892	169,925	93.94%	-	169,925	93.94%	9,389	1,578	16.81%
	Total Salary & Related	\$ 40,456	\$ 579,339	\$ 538,883	93.02%	\$ -	\$ 538,883	93.02%	\$ 29,661	\$ 10,794	36.39%
Contractual Services		\$ 13,769	\$ 101,357	\$ 87,588	86.42%	\$ 29,727	\$ 57,861	57.09%	\$ 8,795	\$ 4,974	56.56%
	Supplies & General Operating	23,454	626,686	603,232	96.26%	248,336	354,896	56.63%	32,356	(8,901)	-27.51%
	Capital Outlay	-	20,000	20,000	-100.00%	-	20,000	100.00%	-	-	0.00%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	585,200	(585,200)	-100.00%
	Grand Total Expenditures	\$ 77,679	\$ 1,327,382	\$ 1,249,704	94.15%	\$ 278,063	\$ 971,640	73.20%	\$ 656,012	\$ (578,333)	-88.16%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (585,200)	\$ 585,200	-100.00%
	- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (585,200)	\$ 585,200	-100.00%
Adjusted Grand Total Expenditures		\$ 77,679	\$ 1,327,382	\$ 1,249,704	94.15%	\$ 278,063	\$ 971,640	73.20%	\$ 70,812	\$ 6,867	9.70%
Ending Fund Balance (based on non-adjusted expenditures)		\$ 1,268,672	\$ 1,010,371			\$ 990,609			\$ 1,356,869		

CITY OF PATASKALA, OHIO
 2012 REVENUE BUDGET ANALYSIS - Sewer Utility Fund (E2)
 THROUGH JANUARY 31, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 2 - Sewer Fund	\$ 75,390.88	\$ 75,390.88	\$1,066,793.00	\$ 991,402.12	\$ 1,066,793.00	\$ -
2 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 -Charges for Service	\$ 74,867.51	\$ 74,867.51	\$1,061,793.00	\$ 986,925.49	\$ 1,061,793.00	\$ -
1 - Water & Sewer	\$ 74,867.51	\$ 74,867.51	\$1,061,793.00	\$ 986,925.49	\$ 1,061,793.00	\$ -
3 - Sewer Utility Collections	\$ 74,867.51	\$ 74,867.51	\$1,061,793.00	\$ 986,925.49	\$ 1,061,793.00	\$ -
5 - Miscellaneous Revenue	\$ 523.37	\$ 523.37	\$ 5,000.00	\$ 4,476.63	\$ 5,000.00	\$ -
2 - Other Misc Revenue	\$ 523.37	\$ 523.37	\$ 5,000.00	\$ 4,476.63	\$ 5,000.00	\$ -
2 - Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 523.37	\$ 523.37	\$ 5,000.00	\$ 4,476.63	\$ 5,000.00	\$ -
Grand Total	\$ 75,390.88	\$ 75,390.88	\$1,066,793.00	\$ 991,402.12	\$ 1,066,793.00	\$ -



END OF REPORT