



**City of Pataskala, Ohio
Finance Department**

**Report to City Council
For the Period Ended
September 30, 2012**

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

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

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CITY OF PATASKALA, OHIO

City of Pataskala Finance Department

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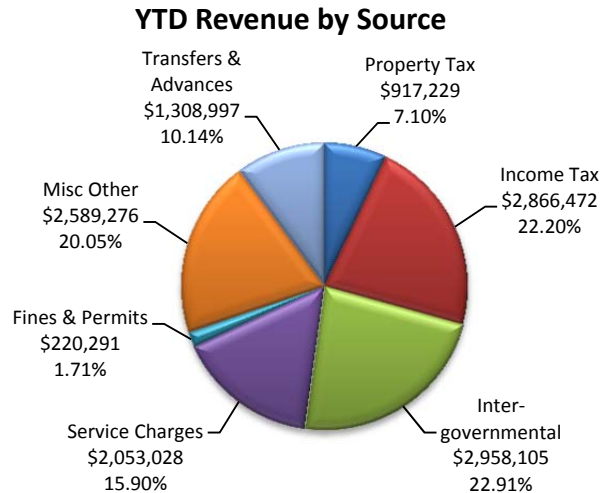
TO: City Council Members
Mayor Butcher
Tim Boland, City Administrator

FROM: Jamie Nicholson

DATE: October 9, 2012

RE: September 2012 Financial Condition Report

We have closed the books for the month of September and Q3-2012, and I am pleased to present this report on the financial condition of the city. On a year to-date cash basis, the city has collected more than \$12.91 million in total revenue from all sources, or 77.36% of budget. Income tax collections for the month were \$358,891 and were 59.49% higher than last year when compared to the \$225,019 collected in September 2011. Total year to-date income tax collections are \$2.87 million (107% of budget), and when compared to a September 2011 YTD total of \$2.52 million, are \$344,929 or 13.67% higher. The full-year budget is currently projected to be \$2.67 million. It is important to note that the September 2011 year to-date collections were 77.21% of the full-year actual collections. During the month of October, we will be increasing the full-year income tax revenues by \$770,000, or 28.75% to reflect the better than originally estimated rate of collection.

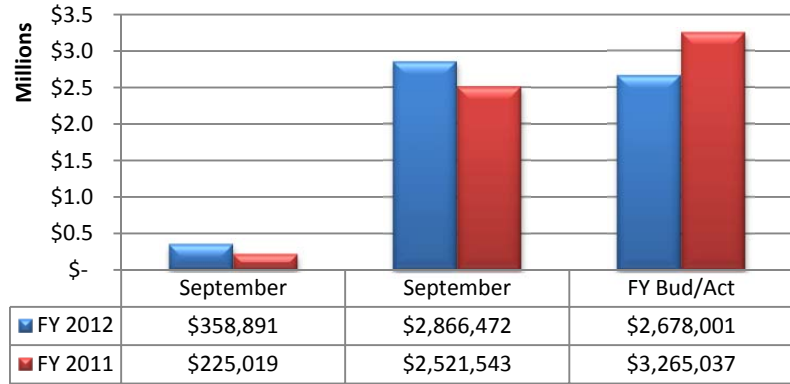


The city has received both of the semi-annual property tax settlements from Licking County. Total property taxes received to-date are \$795,712, and are \$144.2 thousand, or 15.34% below budget. It is important to note, however, that collections are only \$12,500 or 1.5% below 2011 levels. It appears that the 2012 estimate provided by the County Auditor included the rollback/homestead monies, and the budget duplicated those funds. During October, the real property tax line will be decreased to reflect the actual receipts. The full-year budget for all property tax revenues (real, personal, etc.) is \$1.05 million, and includes approximately \$103 thousand in TIF receipts and nearly \$18 thousand in other property tax revenues.

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

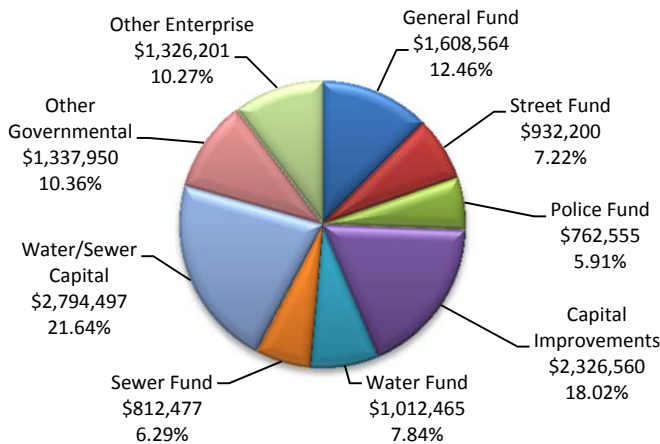
grants or reimbursements. For 2012, a total of \$5.61 million has been budgeted, with \$4.38 million of the total coming from grants and loans. Through September 30, a total of \$2.96 million (52.74% of the category budget) has been collected. Approximately \$900 thousand of the uncollected total represents OPWC loan/grant payments directly to the associated contractors, and is directly offset by non-incurred project expenditures. In October, these revenues (along with the corresponding expenditures) will be eliminated from the budget.

Income Tax Collections - All Funds



Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses and other customers. Water and sewer usage fees represent the largest single component of this category. For 2012, \$2.20 million has been budgeted for total service charge revenues. Water and sewer fees represent \$2.04 million, or 92.76% of the category total. Year to date collections are \$2.05 million, or 93.17% of the budget. The total is up by \$166,173 (8.80%) when compared to the same nine-month period in 2011.

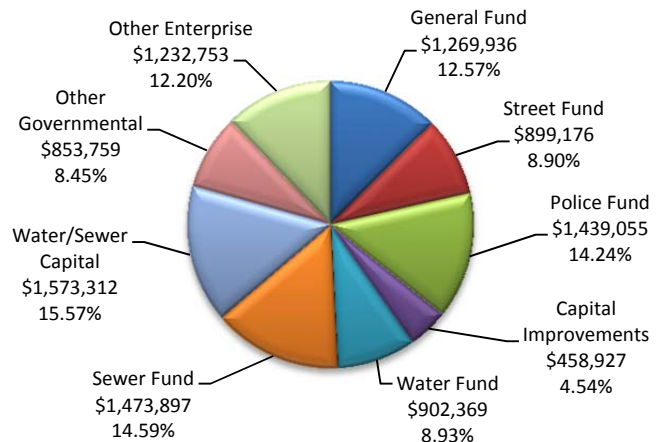
YTD Revenue by Fund



With three quarters on the books for 2012, expenditures continue to be better than or generally in line with expectations. As of September 30, the combined total unencumbered balance as a percentage of the budget (for all funds - excluding contingency funds) is 33.85%. This is \$2.0 million higher than, and compares favorably to, the 9-month straight-line rate of 25%.

The general fund ended the month of September 2012 with an unencumbered balance of \$1.26 million, and is down by \$243.3 thousand, or 16.14% from September 2011. In addition, the Street (B1) fund unencumbered fund balance has declined by \$67.8 thousand (9.39%), and the Police (B13) fund has declined by \$500.5 thousand (26.99%) from 2011 as well. It will be important for the city to continue to closely monitor each of the key fund balances to ensure that adequate funding is available to provide the desired level of service to the community.

YTD Expenditures by Fund




I have provided this summary analysis to facilitate a better understanding of the sources of

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

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

Respectfully submitted,

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

**CITY OF PATASKALA, OHIO
CASH BALANCE RECONCILIATION
AS OF SEPTEMBER 30, 2012**

BANK/FINANCIAL INSTITUTION BALANCES:

PNB Council Checking Account (per stmt)	\$	3,521.60
Outstanding checks		(161,317.14)
O/S check sweep pending		161,317.14
Bank error correction in-transit		-
Other in-transit		4,567.83
Total PBB Council Checking Account	\$	8,089.43
PNB Council Sweep Acct (per stmt)	\$	7,391,692.47
Deposits in-transit		-
O/S check sweep pending		(161,317.14)
Total PNB Council Sweep	\$	7,230,375.33
Combined PNB Council Account	\$	7,238,464.76
PNB Payroll Checking Account (per stmt)	\$	1.00
Outstanding checks		-
Deposits in-transit		-
Total PNB Council Checking Account	\$	1.00
PNB Water-Sewer Checking Acct (per stmt)	\$	1,046.74
Deposits in-transit		-
Outstanding checks		(59,367.16)
O/S check sweep pending		59,367.16
Bank error correction in-transit		-
Total PNB Water-Sewer Checking	\$	1,046.74
PNB Water-Sewer Sweep Acct (per stmt)	\$	3,836,944.16
Deposits in-transit		-
O/S check sweep pending		(59,367.16)
Bank error correction in-transit		-
Total PNB Water-Sewer Sweep	\$	3,777,577.00
Combined PNB Water-Sewer Account	\$	3,778,623.74
PNB Fire Escrow Account	\$	24,000.00
Outstanding checks		-
Deposits in-transit		-
Total PBB Council Checking Account	\$	24,000.00
Petty Cash Funds	\$	-
Investments (at cost)		
PNB CD 6881	\$	4,408.77
Total Investments	\$	4,408.77
Total Statement Cash Balance	\$	11,045,497.27

(Not included in total bank balances)

PNB Mayors Court Account	\$	21,244.78
Deposits in transit		-
Outstanding checks/ACH		(20,994.78)
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	\$	1,422,353.96
B70 - Construction Account/Project		200,677.26
Total General Funds	\$	1,623,031.22
B1 - Street Fund	\$	756,456.23
B2 - State Highway		45,193.54
B3 - Ecological Preservation		1,000.00
B5 - JEDD Income Tax		237.21
B8 - Permissive License Tax		636,591.49
B9 - Street Levy		-
B10 - Recreation Fund		17,597.60
B11 - Park Use		38,543.52
B13 - Police Levy		1,410,734.67
B14 - Immobilization		490.00
B17 - Mayor's Court Computer		35,161.18
B18 - Alcohol Enforcement & Education		5,521.10
B19 - Law Enforcement Trust		2,128.96
B20 - Pataskala Mobile Home Park		4,408.77
B32 - CHIP Fund		10,394.65
B33 - Safe Routes to School		(2,308.75)
B34 - ODNR Recreational Trail		-
B50 - Police K-9		696.10
B60 - Sesquicentennial Fund		472.96
C4 - Community Development Block Grant		5,299.78
Total Special Revenue	\$	2,968,619.01
D1 - Debt Service Fund	\$	116,005.75
D2 - Street Bond		30,067.19
Total Debt Service	\$	146,072.94
C2 - State Issue II Capital Improvements	\$	-
C3 - Courter Bridge Improvement		59.08
C5 - Municipal Building Purchase		6,870.84
C6 - Capital Improvements		1,867,633.16
B36 - SR 310 TIF		630,587.28
Total Capital Projects	\$	2,505,150.36
Total Governmental Funds	\$	7,242,873.53
E1 - Water Fund	\$	459,617.01
E2 - Sewer Fund		1,265,917.34
E5 - Water Capital Improvements		705,941.78
E6 - Sewer Capital Improvements		777,936.84
E9 - Oaks Assessment		-
E12 - Water Debt Service		288,032.92
E13 - Sewer Debt Service		281,177.47
E14 - Water Treatment Plant #2		0.38
E15 - WWTP Phase II		-
Total Enterprise Funds	\$	3,778,623.74
F1 - Fire Escrow Fund	\$	24,000.00
Total Escrow Funds	\$	24,000.00
Total All Funds	\$	11,045,497.27

**CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF SEPTEMBER 30, 2012**

		+	-	=	-	=
Fund Number / Description	December 31, 2011 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	September 30, 2012 Unencumbered Fund Balance
A1 - General Fund	\$ 1,083,726.21	\$ 1,608,563.79	\$ 1,269,936.04	\$ 1,422,353.96	\$ 158,071.02	\$ 1,264,282.94
B70 - Construction Account/Project	200,185.56	1,685.36	1,193.66	200,677.26	-	200,677.26
Total General Funds	\$ 1,283,911.77	\$ 1,610,249.15	\$ 1,271,129.70	\$ 1,623,031.22	\$ 158,071.02	\$ 1,464,960.20
B1 - Street Fund	\$ 723,432.31	\$ 932,199.67	\$ 899,175.75	\$ 756,456.23	\$ 102,167.29	\$ 654,288.94
B2 - State Highway	48,093.17	38,908.91	41,808.54	45,193.54	2,707.44	42,486.10
B3 - Ecological Preservation	-	1,000.00	-	1,000.00	-	1,000.00
B5 - JEDD Income Tax	237.21	-	-	237.21	-	237.21
B8 - Permissive License Tax	482,481.27	333,288.58	179,178.36	636,591.49	315,137.44	321,454.05
B9 - Street Levy	-	-	-	-	-	-
B10 - Recreation Fund	9,377.33	28,213.27	19,993.00	17,597.60	4,707.26	12,890.34
B11 - Park Use	66,247.55	12,126.61	39,830.64	38,543.52	13.86	38,529.66
B13 - Police Levy	2,087,235.54	762,554.51	1,439,055.38	1,410,734.67	56,807.14	1,353,927.53
B14 - Immobilization	490.00	-	-	490.00	-	490.00
B17 - Mayor's Court Computer	25,262.09	11,493.00	1,593.91	35,161.18	-	35,161.18
B18 - Alcohol Enforcement & Education	5,521.10	-	-	5,521.10	-	5,521.10
B19 - Law Enforcement Trust	777.77	1,351.19	-	2,128.96	-	2,128.96
B20 - Pataskala Mobile Home Park	4,408.77	-	-	4,408.77	-	4,408.77
B32 - CHIP Fund	172.38	172,641.00	162,418.73	10,394.65	-	10,394.65
B33 - Safe Routes to School	-	64,479.86	66,788.61	(2,308.75)	-	(2,308.75)
B34 - ODNR Recreational Trail	175,458.52	44,885.20	220,343.72	-	-	-
B50 - Police K-9	1,279.61	-	583.51	696.10	-	696.10
B60 - Sesquicentennial Fund	314.86	400.00	241.90	472.96	108.10	364.86
C4 - Community Development Block Grant	0.46	60,889.00	55,589.68	5,299.78	-	5,299.78
Total Special Revenue	\$ 3,630,789.94	\$ 2,464,430.80	\$ 3,126,601.73	\$ 2,968,619.01	\$ 481,648.53	\$ 2,486,970.48
D1 - Debt Service Fund	\$ -	\$ 179,384.26	\$ 63,378.51	\$ 116,005.75	\$ -	\$ 116,005.75
D2 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
Total Debt Service	\$ 30,067.19	\$ 179,384.26	\$ 63,378.51	\$ 146,072.94	\$ -	\$ 146,072.94
C2 - State Issue II Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C3 - Courter Bridge Improvement	59.08	-	-	59.08	-	59.08
C5 - Municipal Building Purchase	6,870.84	-	-	6,870.84	-	6,870.84
C6 - Capital Improvements	-	2,326,559.77	458,926.61	1,867,633.16	1,739,966.56	127,666.60
B36 - SR 310 TIF	527,988.65	103,415.24	816.61	630,587.28	-	630,587.28
Total Capital Projects	\$ 534,918.57	\$ 2,429,975.01	\$ 459,743.22	\$ 2,505,150.36	\$ 1,739,966.56	\$ 765,183.80
Total Governmental Funds	\$ 5,479,687.47	\$ 6,684,039.22	\$ 4,920,853.16	\$ 7,242,873.53	\$ 2,379,686.11	\$ 4,863,187.42
E1 - Water Fund	\$ 349,520.30	\$ 1,012,465.47	\$ 902,368.76	\$ 459,617.01	\$ 102,754.15	\$ 356,862.86
E2 - Sewer Fund	1,927,336.53	812,477.48	1,473,896.67	1,265,917.34	117,685.98	1,148,231.36
E5 - Water Capital Improvements	123,171.08	1,307,037.30	724,266.60	705,941.78	356,898.32	349,043.46
E6 - Sewer Capital Improvements	139,522.43	1,487,459.32	849,044.91	777,936.84	163,689.25	614,247.59
E9 - Oaks Assessment	-	144,218.10	144,218.10	-	-	-
E12 - Water Debt Service	174,438.50	259,788.18	146,193.76	288,032.92	-	288,032.92
E13 - Sewer Debt Service	41,535.22	553,296.65	313,654.40	281,177.47	222,827.52	58,349.95
E14 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
E15 - WWTP Phase II	-	628,686.57	628,686.57	-	-	-
Total Enterprise Funds	\$ 2,755,524.44	\$ 6,205,429.07	\$ 5,182,329.77	\$ 3,778,623.74	\$ 963,855.22	\$ 2,814,768.52
F1 - Fire Escrow Fund	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00
Total Agency/Fiduciary Funds	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00
Total All Funds	\$ 8,235,211.91	\$ 12,913,468.29	\$ 10,103,182.93	\$ 11,045,497.27	\$ 3,343,541.33	\$ 7,701,955.94

CITY OF PATASKALA, OHIO
 FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
 AS OF SEPTEMBER 30, 2012

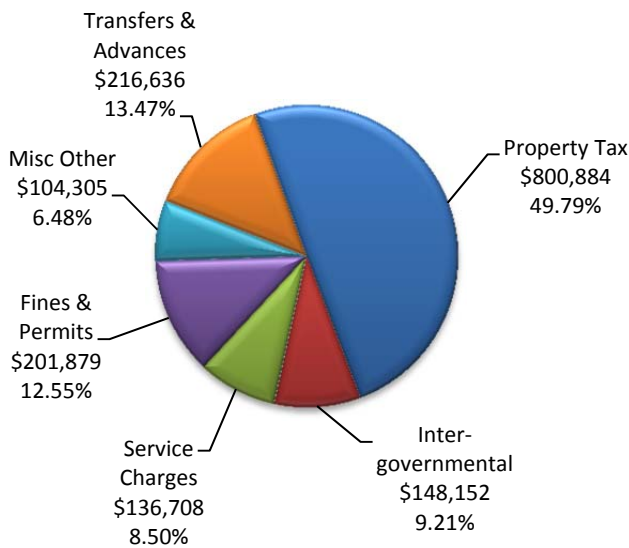
Fund Number / Description	December 31, 2011 Total Cash Balance	FY 2012 Estimated Revenues	FY 2012 Budget Expenditures	Projected Fund Balances per Perm Budget	FY 2012 Supplemental Appropriations	Total Expense Budget as of September 30, 2012	FY 2012 Est Revenue Adjustments	EOY Projected Fund Balances as of September 30, 2012	Contingency Balance Included in Total Budget	Cont Bal as % of Budget*
A1 - General Fund	\$ 1,083,726.21	\$ 1,553,000.00	\$ 2,734,513.00	\$ (97,786.79)	\$ 233,460.00	\$ 2,967,973.00	\$ 331,247.00	\$ 0.21	\$ 666,582.00	28.96%
B70 - Construction Account/Project	200,185.56	10,000.00	194,671.00	15,514.56	15,515.00	210,186.00	1.00	0.56	-	0.00%
Total General Funds	\$ 1,283,911.77	\$ 1,563,000.00	\$ 2,929,184.00	\$ (82,272.23)	\$ 248,975.00	\$ 3,178,159.00	\$ 331,248.00	0.77	\$ 666,582.00	26.54%
B1 - Street Fund	\$ 723,432.31	\$ 946,828.00	\$ 1,681,563.00	\$ (11,302.69)	\$ (11,303.00)	\$ 1,670,260.00	\$ -	0.31	\$ 178,324.00	11.95%
B2 - State Highway	48,093.17	48,250.00	94,698.00	1,645.17	1,645.00	96,343.00	-	0.17	-	0.00%
B3 - Ecological Preservation	237.21	250.00	487.00	0.21	-	487.00	-	-	-	0.00%
B5 - JEDD Income Tax	482,481.27	720,000.00	1,217,887.00	(15,405.73)	(15,406.00)	1,202,481.00	-	0.21	-	0.00%
B8 - Permissive License Tax	9,377.33	1,715.00	1,715.00	1,715.00	-	1,715.00	-	0.27	-	0.00%
B9 - Street Levy	66,247.55	40,000.00	48,365.00	1,012.33	1,012.00	49,377.00	-	0.33	-	0.00%
B10 - Recreation Fund	2,087,235.54	638,620.00	2,479,843.00	246,013.00	246,013.00	2,725,856.00	1.00	0.55	449,793.00	0.00%
B11 - Park Use	490.00	600.00	2,105.00	(1,015.00)	(1,015.00)	1,090.00	-	0.54	-	0.00%
B13 - Police Levy	25,262.09	13,000.00	36,423.00	1,839.09	1,839.00	38,262.00	-	0.09	-	0.00%
B14 - Immobilization	5,521.10	500.00	5,121.00	900.10	900.00	6,021.00	1.00	0.10	-	0.00%
B17 - Mayor's Court Computer	777.77	300.00	822.00	255.77	256.00	1,078.00	1.00	0.77	-	0.00%
B18 - Alcohol Enforcement & Education	4,408.77	40.00	4,467.00	(18.23)	(18.00)	4,449.00	1.00	0.77	-	0.00%
B19 - Law Enforcement Trust	172.38	410,000.00	410,000.00	172.38	-	410,000.00	(172.00)	0.38	-	0.00%
B20 - Pataskala Mobile Home Park	175,458.52	772,226.00	772,226.00	175,458.52	(19,485.28)	772,226.00	(175,459.00)	19,484.80	-	0.00%
B32 - CHIP Fund	1,279.61	239,829.00	239,829.00	274.61	275.00	220,343.72	1.00	0.61	-	0.00%
B33 - Safe Routes to School	314.86	400.00	710.00	4.86	5.00	715.00	1.00	0.86	-	0.00%
B50 - Police K-9	0.46	76,000.00	76,000.00	0.46	30,000.00	106,000.00	30,000.00	0.46	-	0.00%
B60 - Sesquicentennial Fund										
C4 - Community Development Block Grant										
Total Special Revenue	\$ 3,630,789.94	\$ 3,933,558.00	\$ 7,140,936.00	\$ 423,411.94	\$ 258,294.72	\$ 7,399,230.72	\$ (145,626.00)	\$ 19,491.22	\$ 628,117.00	9.28%
D1 - Debt Service Fund	\$ 30,067.19	\$ 158,280.00	\$ 158,280.00	\$ -	\$ -	\$ 158,280.00	\$ 40,000.00	\$ 40,000.00	\$ -	0.00%
D2 - Street Bond										
Total Debt Service	\$ 30,067.19	\$ 158,280.00	\$ 158,280.00	\$ 0.19	\$ 0.19	\$ 158,280.00	\$ 40,000.00	\$ 40,000.00	\$ 0.19	0.00%
C2 - State Issue II Capital Improvements	\$ 59.08	\$ 899,998.00	\$ 899,998.00	\$ -	\$ -	\$ 899,998.00	\$ -	\$ -	\$ -	0.00%
C3 - Courter Bridge Improvement	6,870.84	-	59.00	0.08	-	59.00	-	-	-	0.00%
C5 - Municipal Building Purchase		2,950,900.00	3,765,901.00	(815,001.00)	(1,557,605.00)	2,208,296.00	1.00	0.84	-	0.00%
C6 - Capital Improvements		104,000.00	631,989.00	(35)	-	631,989.00	(742,604.00)	-	-	0.00%
B36 - SR 310 TIF	527,988.65			(815,001.43)			1.00	0.65	-	0.00%
Total Capital Projects	\$ 534,918.57	\$ 3,954,898.00	\$ 5,304,818.00	\$ (815,001.43)	\$ (1,557,605.00)	\$ 3,747,213.00	\$ (742,602.00)	\$ 1.57	\$ -	0.00%
Total Governmental Funds	\$ 5,479,687.47	\$ 9,609,736.00	\$ 15,563,285.00	\$ (473,861.53)	\$ (1,050,335.28)	\$ 14,512,949.72	\$ (516,980.00)	\$ 59,493.75	\$ 1,294,699.00	9.79%
E1 - Water Fund	\$ 349,520.30	\$ 1,100,172.00	\$ 1,284,629.00	\$ 165,063.00	\$ 165,063.00	\$ 1,449,692.00	\$ -	\$ 0.30	\$ 58,197.00	4.18%
E2 - Sewer Fund	1,927,336.53	850,767.00	2,494,072.00	284,032.00	284,032.00	2,778,104.00	1.00	0.53	757,032.00	37.46%
E5 - Water Capital Improvements	123,171.08	1,185,800.00	1,185,800.00	123,171.08	268,698.00	1,454,498.00	133,200.00	(12,326.92)	-	0.00%
E6 - Sewer Capital Improvements	139,522.43	1,505,000.00	1,505,000.00	139,522.43	263,193.00	1,768,193.00	116,001.00	(7,669.57)	-	0.00%
E9 - Oaks Assessment					144,219.00	144,219.00	144,219.00	-	-	0.00%
E12 - Water Debt Service	174,438.50	248,161.00	417,388.00	5,211.50	2,811.00	420,199.00	12,327.00	14,727.50	-	0.00%
E13 - Sewer Debt Service	41,535.22	310,800.00	308,200.00	44,135.22	279,135.00	587,335.00	242,670.00	7,670.22	-	0.00%
E14 - Water Treatment Plant #2	0.38			0.38				0.38	-	0.00%
E15 - WWTP Phase II		1,750,000.00	1,750,000.00			1,750,000.00				0.00%
Total Enterprise Funds	\$ 2,755,524.44	\$ 6,950,700.00	\$ 8,945,089.00	\$ 761,135.44	\$ 1,407,151.00	\$ 10,352,240.00	\$ 648,418.00	\$ 2,402.44	\$ 815,229.00	8.55%
Total All Funds	\$ 8,235,211.91	\$ 16,560,436.00	\$ 24,508,374.00	\$ 287,273.91	\$ 356,815.72	\$ 24,865,189.72	\$ 131,438.00	\$ 61,896.19	\$ 2,109,928.00	9.27%

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

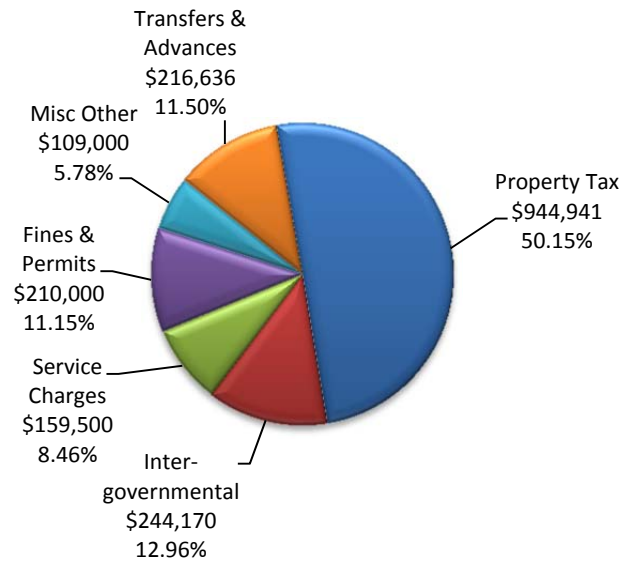
General Fund (A1)

Revenue – On a year to-date basis, the general fund has been credited with total revenue of approximately \$1.61 million which reflects 85.37% of budget. Excluding the impact of interfund advance repayments in the calculation, the total collected amount becomes 83.47% of budget. While it might appear that general fund revenue collections are running higher than budget when compared to a straight-line basis of 75% of budget, the timing of when the city receives its semi-annual property tax settlements has a tendency to skew the total. Eliminating the impact that the property tax receipt has in the calculation, the total is actually running at 71.54% of budget, or approximately 3.5% below budget.

YTD General Fund Revenue by Source



General Fund Revenue - Budget



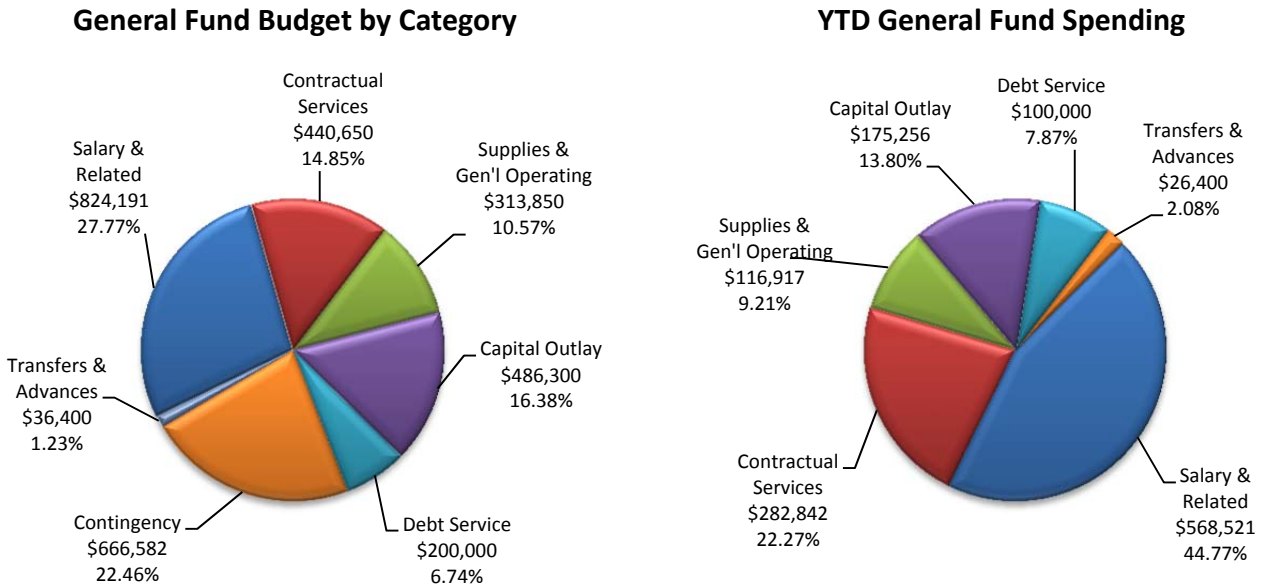
The largest revenue source for the general fund is property taxes which account for 49.79% of the 2012 fund revenue budget. To-date, the general fund has received \$800,884 in property taxes, or 84.75% of budget. This total is below 2011 receipts (down \$12,988 from September 2011). In October, we will be reducing the forecast to reflect the more accurate collection rate.

Intergovernmental revenues represent the second largest revenue category for the general fund. For 2012, it is projected to account for approximately \$244.2 thousand (12.96% of budget), and consists of the following revenue items: local government distributions, property tax rollback/homestead exemption reimbursement from the state; electric utility income tax reimbursement; and cigarette/liquor taxes and fees. Through September 30, the fund has received \$148,152 in this category, or 60.68% of budget. The total is down by \$131.9 thousand, or 47.11%, from the same period in 2011. The decrease is primarily due to the receipt of \$61.7 thousand in homestead/rollback revenues in August 2011 not yet received in 2012, as well as reduced other local government distributions from the state, including estate taxes.

Fines, licenses and permits revenue is the other major general fund revenue source. The 2012 budget in this category is \$210.0 thousand (11.15% of budget), and consists of fines, forfeitures, building licenses/permits, and other miscellaneous permits. The city has received \$201,879 in this category to-date (96.13% of budget), and is down \$12.0 thousand (5.6%) from 2011. The variance is due to reduced

collection of fines and forfeitures. In October, we will be increasing the forecast to reflect the better than expected rate of collection.

Expenditures – The general fund has a total appropriated expenditure budget of nearly \$2.97 million, inclusive of \$666.6 thousand in contingency funds. Total spending through September 30 is \$1.27 million and is equal to 42.79% of the 2012 budget. Excluding contingency and interfund advances and transfers in the calculation results in total spending equal to 54.9% of budget versus a straight-line basis of 75%.



Salaries, wages and other employee-related costs represent the largest expense category with a 2012 budget of \$824.2 thousand, or 27.77% of the general fund budget. Spending through September 30 is \$568.5 thousand or 68.98% of budget. The slightly favorable YTD variance (\$49.6 thousand below budget) is due to the delayed hiring of several open positions.

Contractual services is another major expense category in the general fund. The 2012 budget in this category is \$440.7 thousand (14.85% of budget) and provides for non-employee personal services. Spending through September 30 is \$282.8 thousand or 64.19% of budget and is in line with expectations after 9 months. Including encumbrances (i.e. purchase orders) in the total, 79.65% 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 when the services are provided.

Supplies and general operating expenditures is the other significant expense category in the general fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2012 budget of \$313.9 thousand, or 10.57% of budget. Spending to-date is \$116.9 thousand or 37.25% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$133.5 thousand (42.53% of budget). A lack of required spending on needed repairs and improvements to lands and buildings resulting in spending to be below budget is the primary cause of the positive variance.

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

		YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
REVENUE											
Taxes	Property Taxes	\$ 800,884	\$ 944,941	\$ 144,057	84.75%	\$ 814,710	\$ 999,991	\$ 185,281	81.47%	\$ (13,826)	-1.70%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ 800,884	\$ 944,941	\$ 144,057	84.75%	\$ 814,710	\$ 999,991	\$ 185,281	81.47%	\$ (13,826)	-1.70%
Intergovernmental	State Shared Taxes & Permits	\$ 141,783	\$ 241,170	\$ 99,387	58.79%	\$ 275,742	\$ 226,235	\$ (49,507)	121.88%	\$ (133,958)	-48.58%
	Grants & Loans	2,000	-	(2,000)	100.00%	1,390	-	(1,390)	100.00%	611	43.94%
	Special Assessments	4,369	3,000	(1,369)	145.64%	2,967	-	(2,967)	100.00%	1,403	47.28%
	Total Intergovernmental	\$ 148,152	\$ 244,170	\$ 96,018	60.68%	\$ 280,098	\$ 226,235	\$ (53,863)	123.81%	\$ (131,945)	-47.11%
Charges for Service	Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fees & Charges	136,708	159,500	22,792	85.71%	115,312	155,000	39,688	74.40%	21,395	18.55%
	Total Charges for Service	\$ 136,708	\$ 159,500	\$ 22,792	85.71%	\$ 115,312	\$ 155,000	\$ 39,688	74.40%	\$ 21,395	18.55%
Fines, Licenses & Permits	Fines & Forfeitures	\$ 151,610	\$ 150,000	\$ (1,610)	101.07%	\$ 166,743	\$ 105,000	\$ (61,743)	158.80%	\$ (15,134)	-9.08%
	Building, Licenses & Permits	49,504	60,000	10,496	82.51%	46,318	59,000	12,682	78.50%	3,186	6.88%
	Other Permits	765	-	(765)	100.00%	790	1,000	210	79.00%	(25)	-3.16%
	Total Fines, Licenses & Permits	\$ 201,879	\$ 210,000	\$ 8,121	96.13%	\$ 213,851	\$ 165,000	\$ (48,851)	129.61%	\$ (11,972)	-5.60%
Other Sources	Investment Income	\$ 4,866	\$ 4,000	\$ (866)	121.64%	\$ 4,721	\$ 3,100	\$ (1,621)	152.30%	\$ 145	3.06%
	Rental Income	84,885	100,000	15,115	84.88%	77,530	87,192	9,662	88.92%	7,355	9.49%
	Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Income	14,554	5,000	(9,554)	291.08%	5,819	5,000	(819)	116.37%	8,735	150.12%
	Total Other Sources	\$ 104,305	\$ 109,000	\$ 4,695	95.69%	\$ 88,069	\$ 95,292	\$ 7,223	92.42%	\$ 16,235	18.43%
Transfers	Transfers & Advances In	\$ 216,636	\$ 216,636	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 216,636	100.00%
	Total Transfers	\$ 216,636	\$ 216,636	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 216,636	100.00%
	Grand Total Revenue	\$ 1,608,564	\$ 1,884,247	\$ 275,683	85.37%	\$ 1,512,041	\$ 1,641,518	\$ 129,477	92.11%	\$ 96,523	6.38%
Adjustments:											
	- Elim Impact of Interfund transfers/advances	\$ (216,636)	\$ (216,636)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (216,636)	100.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ (216,636)	\$ (216,636)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (216,636)	100.00%
	Adjusted Grand Total Revenue	\$ 1,391,928	\$ 1,667,611	\$ 275,683	83.47%	\$ 1,512,041	\$ 1,641,518	\$ 129,477	92.11%	\$ (120,113)	-7.94%

		YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
EXPENDITURE & ENCUMBRANCES											
Salary & Related	Salaries & Wages	\$ 422,132	\$ 616,812	\$ 194,680	31.56%	\$ -	\$ 194,680	31.56%	\$ 426,048	\$ (3,916)	-2.01%
	Benefits	146,389	207,379	60,990	29.41%	-	60,990	29.41%	147,905	(1,516)	-2.49%
	Total Salary & Related	\$ 568,521	\$ 824,191	\$ 255,670	31.02%	\$ -	\$ 255,670	31.02%	\$ 573,953	\$ (5,433)	-2.12%
Contractual Services		\$ 282,842	\$ 440,650	\$ 157,808	35.81%	\$ 68,118	\$ 89,690	20.35%	\$ 264,969	\$ 17,874	19.93%
Supplies & General Operating		116,917	313,850	196,933	62.75%	16,573	180,361	57.47%	104,761	12,156	6.74%
Capital Outlay		175,256	486,300	311,044	63.96%	73,380	237,663	48.87%	93,202	82,054	34.53%
Debt Service		100,000	200,000	100,000	50.00%	-	100,000	50.00%	70,000	30,000	30.00%
Contingency Funds		-	666,582	666,582	-100.00%	-	666,582	100.00%	-	-	0.00%
Transfers & Advances		26,400	36,400	10,000	27.47%	-	10,000	27.47%	39,727	(13,327)	-133.27%
	Grand Total Expenditures	\$ 1,269,936	\$ 2,967,973	\$ 1,698,037	57.21%	\$ 158,071	\$ 1,539,966	51.89%	\$ 1,146,612	\$ 123,325	8.01%
Adjustments:											
	- Interfund transfers & advances	\$ (26,400)	\$ (36,400)	\$ (62,800)	172.53%	\$ -	\$ 10,000	27.47%	\$ (39,727)	\$ 13,327	133.27%
	- Contingency funds	-	(666,582)	(666,582)	-100.00%	-	666,582	100.00%	-	-	0.00%
	Total Adjustments	\$ (26,400)	\$ (702,982)	\$ (676,582)	96.24%	\$ -	\$ 676,582	96.24%	\$ (39,727)	\$ 13,327	1.97%
	Adjusted Grand Total Expenditures	\$ 1,243,536	\$ 2,264,991	\$ 1,021,455	45.10%	\$ 158,071	\$ 863,384	38.12%	\$ 1,106,885	\$ 136,652	15.83%

CITY OF PATASKALA, OHIO
2012 REVENUE BUDGET ANALYSIS - General Fund (A1)
THROUGH SEPTEMBER 30, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
A 1 - General Fund	\$50,737.12	\$1,608,563.79	\$1,884,247.00	\$275,683.21	\$1,553,000.00	\$331,247.00
1 - Taxes	\$ -	\$ 800,884.02	\$ 944,941.00	\$144,056.98	\$ 815,000.00	\$129,941.00
1 - Property Taxes	\$ -	\$ 800,884.02	\$ 944,941.00	\$144,056.98	\$ 815,000.00	\$129,941.00
1 - Real Property Taxes	\$ -	\$ 795,712.80	\$ 939,941.00	\$144,228.20	\$ 810,000.00	\$129,941.00
2 - Other Property Taxes	\$ -	\$ 5,171.22	\$ 5,000.00	\$ (171.22)	\$ 5,000.00	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Intergovernmental	\$ 3,127.94	\$ 148,152.35	\$ 244,170.00	\$ 96,017.65	\$ 259,500.00	\$ (15,330.00)
1 - State-Shared Taxes & Permits	\$ 3,127.94	\$ 141,783.11	\$ 241,170.00	\$ 99,386.89	\$ 256,500.00	\$ (15,330.00)
1 - Local Government Fund	\$ 3,127.94	\$ 48,322.66	\$ 79,000.00	\$ 30,677.34	\$ 79,000.00	\$ -
2 - Rollback/Homestead	\$ -	\$ 55,146.70	\$ 115,000.00	\$ 59,853.30	\$ 115,000.00	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
4 - Cigarette Tax	\$ -	\$ 344.59	\$ 500.00	\$ 155.41	\$ 500.00	\$ -
5 - Liquor Permits	\$ -	\$ 9,631.30	\$ 10,000.00	\$ 368.70	\$ 10,000.00	\$ -
6 - Estate Tax	\$ -	\$ 28,337.86	\$ 34,670.00	\$ 6,332.14	\$ 50,000.00	\$ (15,330.00)
2 - Grants & Loans	\$ -	\$ 2,000.00	\$ -	\$ (2,000.00)	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ 2,000.00	\$ -	\$ (2,000.00)	\$ -	\$ -
3 - Special Assessments	\$ -	\$ 4,369.24	\$ 3,000.00	\$ (1,369.24)	\$ 3,000.00	\$ -
1 - Special Assessments	\$ -	\$ 4,369.24	\$ 3,000.00	\$ (1,369.24)	\$ 3,000.00	\$ -
3 - Charges for Service	\$22,028.01	\$ 136,707.85	\$ 159,500.00	\$ 22,792.15	\$ 159,500.00	\$ -
1 - Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Delinquent Water/Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Fees & Charges	\$22,028.01	\$ 136,707.85	\$ 159,500.00	\$ 22,792.15	\$ 159,500.00	\$ -
1 - Franchise Fees	\$ -	\$ 114,679.84	\$ 137,500.00	\$ 22,820.16	\$ 137,500.00	\$ -
2 - Tower Lease	\$22,028.01	\$ 22,028.01	\$ 22,000.00	\$ (28.01)	\$ 22,000.00	\$ -
4 - Fines, Licenses & Permits	\$17,542.55	\$ 201,878.96	\$ 210,000.00	\$ 8,121.04	\$ 210,000.00	\$ -
1 - Fines & Forfeitures	\$12,793.80	\$ 151,609.75	\$ 150,000.00	\$ (1,609.75)	\$ 150,000.00	\$ -
1 - Fines & Forfeitures	\$12,793.80	\$ 151,609.75	\$ 150,000.00	\$ (1,609.75)	\$ 150,000.00	\$ -
2 - Licenses & Permits	\$ 4,748.75	\$ 50,269.21	\$ 60,000.00	\$ 9,730.79	\$ 60,000.00	\$ -
1 - Building Licenses & Permits	\$ 4,638.75	\$ 49,504.21	\$ 60,000.00	\$ 10,495.79	\$ 60,000.00	\$ -
2 - Miscellaneous Permits	\$ 110.00	\$ 765.00	\$ -	\$ (765.00)	\$ -	\$ -
5 - Miscellaneous Revenue	\$ 8,038.62	\$ 104,304.61	\$ 109,000.00	\$ 4,695.39	\$ 109,000.00	\$ -
1 - Investment Income	\$ 768.34	\$ 4,865.79	\$ 4,000.00	\$ (865.79)	\$ 4,000.00	\$ -
1 - Investment Income	\$ 768.34	\$ 4,865.79	\$ 4,000.00	\$ (865.79)	\$ 4,000.00	\$ -
2 - Other Misc Revenue	\$ 7,270.28	\$ 99,438.82	\$ 105,000.00	\$ 5,561.18	\$ 105,000.00	\$ -
1 - Rental Income	\$ 7,079.07	\$ 84,884.82	\$ 100,000.00	\$ 15,115.18	\$ 100,000.00	\$ -
4 - Miscellaneous Income	\$ 191.21	\$ 14,554.00	\$ 5,000.00	\$ (9,554.00)	\$ 5,000.00	\$ -
6 - Transfers & Advances	\$ -	\$ 216,636.00	\$ 216,636.00	\$ -	\$ -	\$216,636.00
1 - Interfund Advances	\$ -	\$ 216,636.00	\$ 216,636.00	\$ -	\$ -	\$216,636.00
1 - Interfund Advances	\$ -	\$ 216,636.00	\$ 216,636.00	\$ -	\$ -	\$216,636.00
Grand Total	\$50,737.12	\$1,608,563.79	\$1,884,247.00	\$275,683.21	\$1,553,000.00	\$331,247.00

CITY OF PATASKALA, OHIO
 2012 EXPENDITURE BUDGET ANALYSIS - General Fund
 THROUGH SEPTEMBER 30, 2012

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Supplemental Approp.
A 1 - General Fund	\$ 95,079.71	\$ 1,269,936.04	\$ 158,071.02	\$ 2,967,973.00	\$ 1,539,965.94	\$ 2,734,513.00	\$ 233,460.00
01 - Mayor	\$ 1,303.19	\$ 13,667.91	\$ -	\$ 19,106.00	\$ 5,438.09	\$ 19,106.00	\$ -
1 - Wages	\$ 1,099.04	\$ 9,891.36	\$ -	\$ 13,189.00	\$ 3,297.64	\$ 13,189.00	\$ -
2 - Benefits	\$ 151.67	\$ 1,673.73	\$ -	\$ 2,117.00	\$ 443.27	\$ 2,117.00	\$ -
3 - Contractual Services	\$ -	\$ 637.50	\$ -	\$ 1,000.00	\$ 362.50	\$ 1,000.00	\$ -
4 - Supplies & General Operating	\$ 52.48	\$ 1,465.32	\$ -	\$ 2,800.00	\$ 1,334.68	\$ 2,800.00	\$ -
02 - Finance Director	\$ 7,635.25	\$ 49,747.21	\$ -	\$ 80,423.00	\$ 30,675.79	\$ 43,023.00	\$ 37,400.00
1 - Wages	\$ 5,428.42	\$ 33,059.41	\$ -	\$ 55,774.00	\$ 22,714.59	\$ 32,074.00	\$ 23,700.00
2 - Benefits	\$ 1,373.65	\$ 10,551.18	\$ -	\$ 16,649.00	\$ 6,097.82	\$ 5,149.00	\$ 11,500.00
4 - Supplies & General Operating	\$ 833.18	\$ 6,136.62	\$ -	\$ 8,000.00	\$ 1,863.38	\$ 5,800.00	\$ 2,200.00
03 - Finance Manager	\$ 6,155.19	\$ 70,182.69	\$ 1,618.31	\$ 97,477.00	\$ 25,676.00	\$ 97,477.00	\$ -
1 - Wages	\$ 4,051.14	\$ 38,386.90	\$ -	\$ 52,044.00	\$ 13,657.10	\$ 52,044.00	\$ -
2 - Benefits	\$ 1,085.69	\$ 12,228.55	\$ -	\$ 17,083.00	\$ 4,854.45	\$ 17,083.00	\$ -
3 - Contractual Services	\$ 533.56	\$ 16,852.42	\$ 1,618.31	\$ 24,350.00	\$ 5,879.27	\$ 24,350.00	\$ -
4 - Supplies & General Operating	\$ 484.80	\$ 2,714.82	\$ -	\$ 4,000.00	\$ 1,285.18	\$ 4,000.00	\$ -
04 - Finance Assistant	\$ -	\$ -	\$ -	\$ 20,661.00	\$ 20,661.00	\$ 20,661.00	\$ -
1 - Wages	\$ -	\$ -	\$ -	\$ 15,218.00	\$ 15,218.00	\$ 15,218.00	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ 2,443.00	\$ 2,443.00	\$ 2,443.00	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
05 - Legal	\$ 14,163.10	\$ 144,608.01	\$ 10,105.85	\$ 194,540.00	\$ 39,826.14	\$ 194,540.00	\$ -
1 - Wages	\$ 9,740.27	\$ 92,375.55	\$ -	\$ 121,740.00	\$ 29,364.45	\$ 121,740.00	\$ -
2 - Benefits	\$ 1,347.23	\$ 19,398.16	\$ -	\$ 23,000.00	\$ 3,601.84	\$ 23,000.00	\$ -
3 - Contractual Services	\$ 3,000.00	\$ 27,000.00	\$ 9,000.00	\$ 39,000.00	\$ 3,000.00	\$ 39,000.00	\$ -
4 - Supplies & General Operating	\$ 75.60	\$ 5,834.30	\$ 1,105.85	\$ 10,800.00	\$ 3,859.85	\$ 10,800.00	\$ -
06 - Magistrate/Mayor's Court	\$ -	\$ 15,543.75	\$ 6,956.25	\$ 22,500.00	\$ -	\$ 17,000.00	\$ 5,500.00
3 - Contractual Services	\$ -	\$ 15,543.75	\$ 6,956.25	\$ 22,500.00	\$ -	\$ 17,000.00	\$ 5,500.00
07 - Administrator	\$ 3,927.34	\$ 63,870.56	\$ 17,682.91	\$ 120,683.00	\$ 39,129.53	\$ 120,683.00	\$ -
1 - Wages	\$ 2,015.25	\$ 19,111.71	\$ -	\$ 25,891.00	\$ 6,779.29	\$ 25,891.00	\$ -
2 - Benefits	\$ 632.33	\$ 8,144.56	\$ -	\$ 9,992.00	\$ 1,847.44	\$ 9,992.00	\$ -
3 - Contractual Services	\$ 240.00	\$ 23,148.57	\$ 16,437.50	\$ 60,000.00	\$ 20,413.93	\$ 60,000.00	\$ -
4 - Supplies & General Operating	\$ 1,039.76	\$ 13,465.72	\$ 1,245.41	\$ 24,800.00	\$ 10,088.87	\$ 24,800.00	\$ -
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08 - Service Director	\$ 3,987.18	\$ 40,007.08	\$ -	\$ 56,579.00	\$ 16,571.92	\$ 56,579.00	\$ -
1 - Wages	\$ 2,754.87	\$ 25,913.07	\$ -	\$ 34,922.00	\$ 9,008.93	\$ 34,922.00	\$ -
2 - Benefits	\$ 895.04	\$ 10,097.19	\$ -	\$ 14,157.00	\$ 4,059.81	\$ 14,157.00	\$ -
4 - Supplies & General Operating	\$ 337.27	\$ 3,996.82	\$ -	\$ 7,500.00	\$ 3,503.18	\$ 7,500.00	\$ -
09 - Licking County Auditor	\$ -	\$ 16,813.32	\$ -	\$ 25,000.00	\$ 8,186.68	\$ 25,000.00	\$ -
3 - Contractual Services	\$ -	\$ 16,813.32	\$ -	\$ 25,000.00	\$ 8,186.68	\$ 25,000.00	\$ -
10 - State Auditor	\$ 852.64	\$ 2,787.18	\$ -	\$ 7,000.00	\$ 4,212.82	\$ 7,000.00	\$ -
3 - Contractual Services	\$ 852.64	\$ 2,787.18	\$ -	\$ 7,000.00	\$ 4,212.82	\$ 7,000.00	\$ -
11 - Council	\$ 2,315.14	\$ 25,361.30	\$ 4,708.64	\$ 40,678.00	\$ 10,608.06	\$ 40,678.00	\$ -
1 - Wages	\$ 1,800.77	\$ 17,533.18	\$ -	\$ 21,609.00	\$ 4,075.82	\$ 21,609.00	\$ -
2 - Benefits	\$ 248.50	\$ 2,637.29	\$ -	\$ 3,469.00	\$ 831.71	\$ 3,469.00	\$ -
3 - Contractual Services	\$ 82.80	\$ 1,331.93	\$ 2,270.30	\$ 5,000.00	\$ 1,397.77	\$ 5,000.00	\$ -
4 - Supplies & General Operating	\$ 183.07	\$ 3,858.90	\$ 2,438.34	\$ 10,600.00	\$ 4,302.76	\$ 10,600.00	\$ -
12 - Council Clerk	\$ 3,533.83	\$ 35,999.19	\$ 984.05	\$ 54,085.00	\$ 17,101.76	\$ 54,085.00	\$ -
1 - Wages	\$ 2,998.03	\$ 27,409.70	\$ -	\$ 38,865.00	\$ 11,455.30	\$ 38,865.00	\$ -
2 - Benefits	\$ 503.32	\$ 7,183.13	\$ -	\$ 9,420.00	\$ 2,236.87	\$ 9,420.00	\$ -
4 - Supplies & General Operating	\$ 32.48	\$ 1,406.36	\$ 984.05	\$ 5,800.00	\$ 3,409.59	\$ 5,800.00	\$ -
13 - Street Lights	\$ 1,751.22	\$ 40,542.48	\$ 9,457.52	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -
3 - Contractual Services	\$ 1,751.22	\$ 40,542.48	\$ 9,457.52	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -
14 - Court Clerk	\$ 4,200.53	\$ 46,421.31	\$ -	\$ 67,978.00	\$ 21,556.69	\$ 73,478.00	\$ (5,500.00)
1 - Wages	\$ 3,135.24	\$ 28,234.97	\$ -	\$ 40,283.00	\$ 12,048.03	\$ 40,283.00	\$ -
2 - Benefits	\$ 959.30	\$ 10,746.14	\$ -	\$ 15,195.00	\$ 4,448.86	\$ 15,195.00	\$ -
4 - Supplies & General Operating	\$ 105.99	\$ 7,440.20	\$ -	\$ 12,500.00	\$ 5,059.80	\$ 18,000.00	\$ (5,500.00)
15 - Court Security	\$ 404.07	\$ 3,677.46	\$ -	\$ 4,238.00	\$ 560.54	\$ 4,238.00	\$ -
1 - Wages	\$ 355.07	\$ 3,178.97	\$ -	\$ 3,652.00	\$ 473.03	\$ 3,652.00	\$ -
2 - Benefits	\$ 49.00	\$ 498.49	\$ -	\$ 586.00	\$ 87.51	\$ 586.00	\$ -
16 - LC Health Board	\$ -	\$ 61,500.00	\$ -	\$ 61,500.00	\$ -	\$ 61,500.00	\$ -
3 - Contractual Services	\$ -	\$ 61,500.00	\$ -	\$ 61,500.00	\$ -	\$ 61,500.00	\$ -

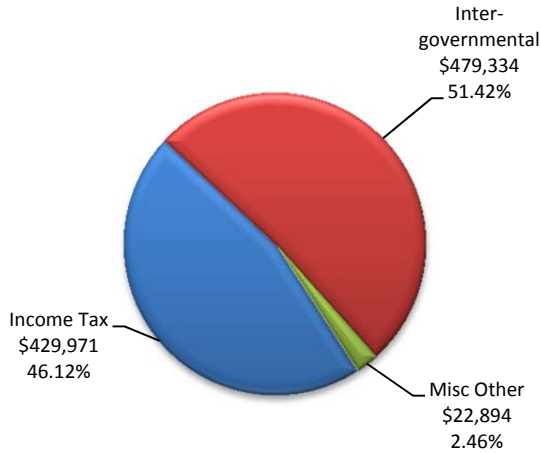
CITY OF PATASKALA, OHIO
2012 EXPENDITURE BUDGET ANALYSIS - General Fund
THROUGH SEPTEMBER 30, 2012

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Supplemental Approp.
17 - Lands & Buildings	\$ 12,823.08	\$ 348,925.22	\$ 100,105.32	\$ 895,800.00	\$ 446,769.46	\$ 884,500.00	\$ 11,300.00
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Contractual Services	\$ 3,738.14	\$ 47,029.56	\$ 21,046.70	\$ 80,000.00	\$ 11,923.74	\$ 71,000.00	\$ 9,000.00
4 - Supplies & General Operating	\$ 3,928.49	\$ 26,639.42	\$ 5,678.25	\$ 129,500.00	\$ 97,182.33	\$ 134,500.00	\$ (5,000.00)
5 - Capital Outlay	\$ 5,156.45	\$ 175,256.24	\$ 73,380.37	\$ 486,300.00	\$ 237,663.39	\$ 479,000.00	\$ 7,300.00
6 - Debt Service	\$ -	\$ 100,000.00	\$ -	\$ 200,000.00	\$ 100,000.00	\$ 200,000.00	\$ -
18 - Parks & Recreation	\$ -	\$ 26,323.09	\$ -	\$ 29,149.00	\$ 2,825.91	\$ 38,649.00	\$ (9,500.00)
1 - Wages	\$ -	\$ 122.50	\$ -	\$ 2,283.00	\$ 2,160.50	\$ 2,283.00	\$ -
2 - Benefits	\$ -	\$ 200.59	\$ -	\$ 366.00	\$ 165.41	\$ 366.00	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
7 - Transfers & Advances	\$ -	\$ 26,000.00	\$ -	\$ 26,000.00	\$ -	\$ 36,000.00	\$ (10,000.00)
19 - Liability Insurance	\$ -	\$ 21,256.00	\$ -	\$ 34,700.00	\$ 13,444.00	\$ 35,000.00	\$ (300.00)
3 - Contractual Services	\$ -	\$ 21,256.00	\$ -	\$ 34,700.00	\$ 13,444.00	\$ 35,000.00	\$ (300.00)
20 - Planning & Zoning	\$ 29,008.63	\$ 206,443.27	\$ 2,696.71	\$ 333,191.00	\$ 124,051.02	\$ 322,191.00	\$ 11,000.00
1 - Wages	\$ 18,230.36	\$ 122,759.33	\$ -	\$ 170,285.00	\$ 47,525.67	\$ 170,285.00	\$ -
2 - Benefits	\$ 7,486.40	\$ 59,923.11	\$ -	\$ 84,656.00	\$ 24,732.89	\$ 84,656.00	\$ -
3 - Contractual Services	\$ -	\$ 680.00	\$ -	\$ 19,000.00	\$ 18,320.00	\$ 5,000.00	\$ 14,000.00
4 - Supplies & General Operating	\$ 3,291.87	\$ 23,080.83	\$ 2,696.71	\$ 59,250.00	\$ 33,472.46	\$ 62,250.00	\$ (3,000.00)
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 - Planning Commission	\$ -	\$ 1,194.29	\$ 1,228.82	\$ 6,446.00	\$ 4,022.89	\$ 4,946.00	\$ 1,500.00
1 - Wages	\$ -	\$ 350.00	\$ -	\$ 4,261.00	\$ 3,911.00	\$ 4,261.00	\$ -
2 - Benefits	\$ -	\$ 573.11	\$ -	\$ 685.00	\$ 111.89	\$ 685.00	\$ -
4 - Supplies & General Operating	\$ -	\$ 271.18	\$ 1,228.82	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
22 - BZA	\$ 381.18	\$ 1,638.13	\$ 529.69	\$ 3,566.00	\$ 1,398.18	\$ 1,766.00	\$ 1,800.00
1 - Wages	\$ 160.04	\$ 406.49	\$ -	\$ 1,522.00	\$ 1,115.51	\$ 1,522.00	\$ -
2 - Benefits	\$ 3.04	\$ 261.33	\$ -	\$ 544.00	\$ 282.67	\$ 244.00	\$ 300.00
4 - Supplies & General Operating	\$ 218.10	\$ 970.31	\$ 529.69	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
23 - Personnel BOR	\$ -	\$ 250.56	\$ -	\$ 1,972.00	\$ 1,721.44	\$ 1,472.00	\$ 500.00
1 - Wages	\$ -	\$ 95.00	\$ -	\$ 1,268.00	\$ 1,173.00	\$ 1,268.00	\$ -
2 - Benefits	\$ -	\$ 155.56	\$ -	\$ 204.00	\$ 48.44	\$ 204.00	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
24 - General Office	\$ 1,280.44	\$ 22,948.75	\$ 1,996.95	\$ 37,900.00	\$ 12,954.30	\$ 37,900.00	\$ -
3 - Contractual Services	\$ 247.20	\$ 7,719.66	\$ 1,331.50	\$ 11,600.00	\$ 2,548.84	\$ 11,600.00	\$ -
4 - Supplies & General Operating	\$ 1,033.24	\$ 15,229.09	\$ 665.45	\$ 26,300.00	\$ 10,405.46	\$ 26,300.00	\$ -
25 - Contingency Fund	\$ -	\$ -	\$ -	\$ 666,582.00	\$ 666,582.00	\$ 512,641.00	\$ 153,941.00
8 - Contingency	\$ -	\$ -	\$ -	\$ 666,582.00	\$ 666,582.00	\$ 512,641.00	\$ 153,941.00
26 - Sesquicentennial Fund	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -
7 - Transfers & Advances	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -
27 - Park Use Fund	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
28 - Project Manager	\$ 1,357.70	\$ 9,827.28	\$ -	\$ 25,819.00	\$ 15,991.72	\$ -	\$ 25,819.00
1 - Wages	\$ 1,048.24	\$ 3,303.44	\$ -	\$ 14,006.00	\$ 10,702.56	\$ -	\$ 14,006.00
2 - Benefits	\$ 276.98	\$ 2,116.94	\$ -	\$ 6,813.00	\$ 4,696.06	\$ -	\$ 6,813.00
4 - Supplies & General Operating	\$ 32.48	\$ 4,406.90	\$ -	\$ 5,000.00	\$ 593.10	\$ -	\$ 5,000.00
30 - Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 - Charter Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 95,079.71	\$ 1,269,936.04	\$ 158,071.02	\$ 2,967,973.00	\$ 1,539,965.94	\$ 2,734,513.00	\$ 233,460.00

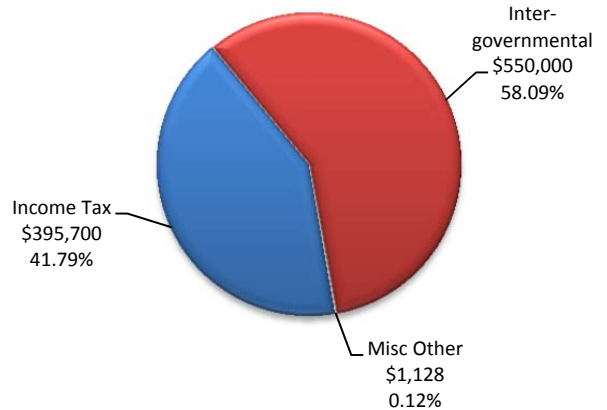
Street Fund (B1)

Revenue – The Street fund has a 2012 revenue budget of \$946.8 thousand. On a year to-date basis, the Street fund has been credited with total revenue of approximately \$932.2 thousand, or 98.46% of budget. Total revenue to-date is approximately \$186.1 thousand (16.64%) below the same period in 2011. The fund’s primary revenue sources are income taxes and intergovernmental revenues.

YTD Street Fund Revenue by Source

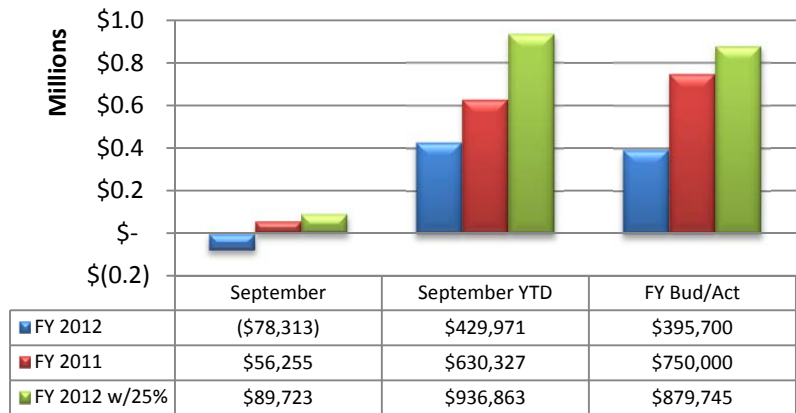


Street Fund Revenue - Budget



Collections in September were \$53.8 thousand, and were roughly flat to the same month in 2011. The reported number was presented as a negative number (-\$78,313) and was the result of a correction of a prior-period (April 2012) posting error that should have been credited to the Police (B13) fund. Year to-date Income tax revenues credited to the fund (net of the correction) are \$429.9 thousand and represent 108.7% of budget. In comparison, collections through September 2011 were \$630.3 thousand and represented 84.04% of the 2011 full-year collections. Even though the allocation to the fund has been changed from 25% to 15% of total collections, it appears that collections are running ahead of last year and represent an opportunity to the city. The green bar in the chart to the right reflects the revenue that would have been allocated to the fund if the percentage had not changed for 2012. In October, we will be increasing the forecast by \$166.8 thousand to reflect the current rate of collection.

Income Tax Collections - Street Fund



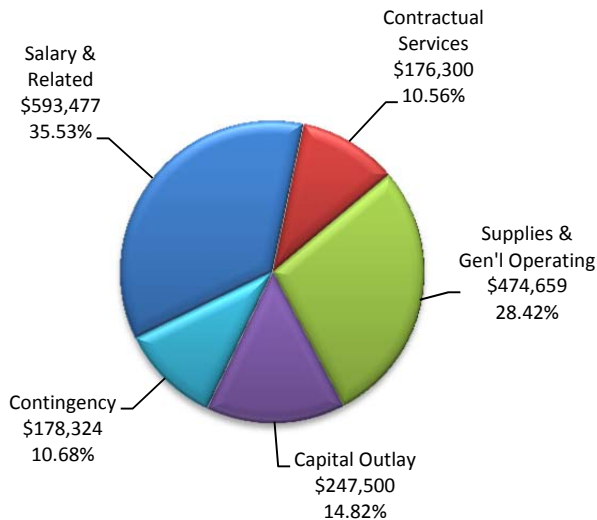
Intergovernmental revenues in the Street fund are budgeted at \$550.0 thousand and represent 58.09% of the fund’s revenue budget. This category is comprised of state-shared (i.e., permissive) taxes, and

grants/loans from other governmental agencies. On a year to-date basis, the city has received \$479.3 thousand in this category (87.15% of budget) and is up by \$7.1 thousand (1.52%) to 2011 collections. The favorable variance to budget in 2012 is due to motor vehicle registration fees and gasoline excise tax revenues running better than originally projected.

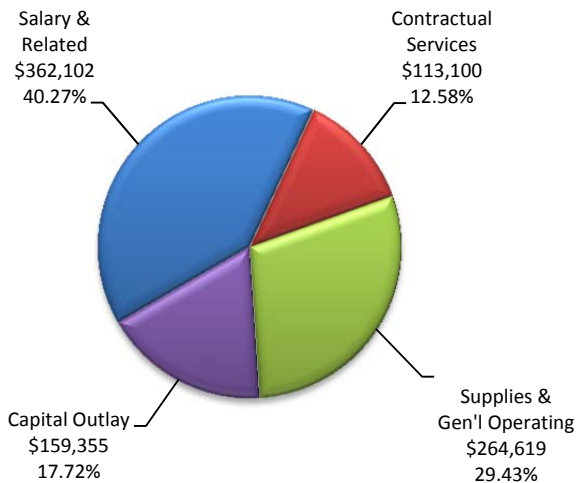
The other category, Other Sources, was budgeted at \$1.1 thousand, and the city has received \$22.9 thousand to-date. The significant positive variance to budget is due to the one-time receipt of: 2011 RITA retainer refund (\$5.2 thousand); medical insurance rebate/refunds (\$8.5 thousand); sale of miscellaneous city assets (\$1.8 thousand); and miscellaneous vendor refunds (\$1.4 thousand).

Expenditures – The Street fund has a total appropriated expenditure budget of \$1.67 million, inclusive of \$178.3 thousand in contingency funds. Total spending through September 30 is \$899.2 thousand and is equal to 53.83% of the 2012 budget. Excluding contingency funds in the calculation, total spending is equal to 60.27% of budget versus a straight-line basis of 75%.

Street Fund Budget by Category



YTD Street Fund Spending



Salaries, wages and other employee-related costs represent the largest expense category with a 2012 budget of \$593.5 thousand, or 35.53% of budget. Spending through September 30 is \$362.1 thousand or 61.01% of budget. The favorable YTD variance (\$83.0 thousand below budget) is due to better than anticipated use of overtime, savings realized on medical insurance due to election of single versus family coverage, an open position and the hiring of 2 part-time workers instead of the 3 included in the budget.

Supplies and general operating expenditures is another significant expense category in the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2012 budget of \$474.7 thousand, or 28.42% of budget. Spending to-date is \$264.6 thousand or 55.75% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$309.3 thousand (65.16% of budget). Below-budget spending on storm drainage repairs, street light repairs, and miscellaneous street maintenance materials is the cause of the positive variance.

Spending on capital projects and equipment is the other major expense category in the Street fund. The 2012 budget in this category is \$247.5 thousand (14.82% of budget) and provides funding for street and roadway infrastructure maintenance and related equipment. Spending through September 30 is \$159.4 thousand, or 64.39% of budget. Including encumbrances in the calculation, the total committed to spend is \$168.6 thousand (68.12% of budget). Spending in this category also does not tend to go on a straight-line basis; rather it is typically disbursed periodically to the vendors when the projects are invoiced and/or completed.

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

REVENUE		YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	429,971	395,700	(34,271)	108.66%	630,327	750,000	119,673	84.04%	(200,356)	-31.79%
	Total Taxes	\$ 429,971	\$ 395,700	\$ (34,271)	108.66%	\$ 630,327	\$ 750,000	\$ 119,673	84.04%	\$ (200,356)	-31.79%
Intergovernmental	State Shared Taxes & Permits	\$ 479,334	\$ 550,000	\$ 70,666	87.15%	\$ 472,147	\$ 550,000	\$ 77,853	85.84%	\$ 7,188	1.52%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 479,334	\$ 550,000	\$ 70,666	87.15%	\$ 472,147	\$ 550,000	\$ 77,853	85.84%	\$ 7,188	1.52%
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	843	628	(215)	134.28%	803	700	(103)	114.69%	40	5.04%
	Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Income	22,051	500	(21,551)	4410.24%	14,976	500	(14,476)	2995.23%	7,075	47.24%
	Total Other Sources	\$ 22,894	\$ 1,128	\$ (21,766)	2029.65%	\$ 15,779	\$ 1,200	\$ (14,579)	1314.91%	\$ 7,116	45.10%
Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 932,200	\$ 946,828	\$ 14,628	98.46%	\$ 1,118,252	\$ 1,301,200	\$ 182,948	85.94%	\$ (186,053)	-16.64%
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	\$ 932,200	\$ 946,828	\$ 14,628	98.46%	\$ 1,118,252	\$ 1,301,200	\$ 182,948	85.94%	\$ (186,053)	-16.64%

EXPENDITURE & ENCUMBRANCES		YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
Salary & Related	Salaries & Wages	\$ 246,691	\$ 387,796	\$ 141,105	36.39%	\$ -	\$ 141,105	36.39%	\$ 227,710	\$ 18,981	13.45%
	Benefits	115,411	205,681	90,270	43.89%	-	90,270	43.89%	123,928	(8,517)	-9.44%
	Total Salary & Related	\$ 362,102	\$ 593,477	\$ 231,375	38.99%	\$ -	\$ 231,375	38.99%	\$ 351,638	\$ 10,464	4.52%
Contractual Services		\$ 113,100	\$ 176,300	\$ 63,200	35.85%	\$ 48,237	\$ 14,963	8.49%	\$ 82,827	\$ 30,273	202.32%
Supplies & General Operating		264,619	474,659	210,040	44.25%	44,688	165,352	34.84%	215,812	48,807	29.52%
Capital Outlay		159,355	247,500	88,145	35.61%	9,243	78,903	31.88%	104,159	55,195	69.95%
Debt Service		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds		-	178,324	178,324	-100.00%	-	178,324	100.00%	-	-	0.00%
Transfers & Advances		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 899,176	\$ 1,670,260	\$ 771,084	46.17%	\$ 102,167	\$ 668,917	40.05%	\$ 754,436	\$ 144,740	21.64%
Adjustments:	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	- Contingency funds	-	(178,324)	(178,324)	-100.00%	-	178,324	100.00%	-	-	0.00%
	Total Adjustments	\$ -	\$ (178,324)	\$ (178,324)	-100.00%	\$ -	\$ 178,324	100.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 899,176	\$ 1,491,936	\$ 592,760	39.73%	\$ 102,167	\$ 490,593	32.88%	\$ 754,436	\$ 144,740	29.50%

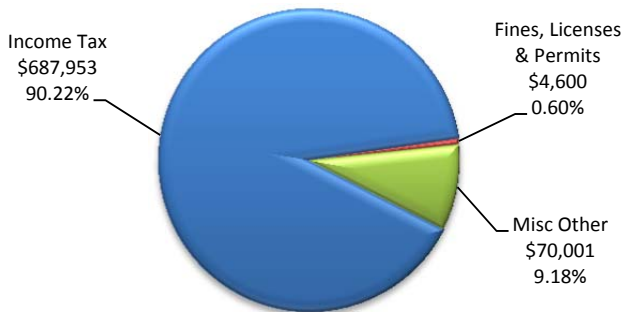
CITY OF PATASKALA, OHIO
2012 REVENUE BUDGET ANALYSIS - Street Fund (B1)
THROUGH SEPTEMBER 30, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B 1 - Street Fund	\$(23,683.68)	\$932,199.67	\$946,828.00	\$ 14,628.33	\$946,828.00	\$ -
1 - Taxes	\$(78,313.44)	\$429,970.83	\$395,700.00	\$(34,270.83)	\$395,700.00	\$ -
2 - Income Taxes	\$(78,313.44)	\$429,970.83	\$395,700.00	\$(34,270.83)	\$395,700.00	\$ -
1 - Income Taxes	\$(78,313.44)	\$428,903.00	\$395,700.00	\$(33,203.00)	\$395,700.00	\$ -
2 - ODT Income Taxes	\$ -	\$ 1,067.83	\$ -	\$ (1,067.83)	\$ -	\$ -
2 - Intergovernmental	\$ 54,297.17	\$479,334.35	\$550,000.00	\$ 70,665.65	\$550,000.00	\$ -
1 - State-Shared Taxes & Permits	\$ 54,297.17	\$479,334.35	\$550,000.00	\$ 70,665.65	\$550,000.00	\$ -
8 - Permissive Tax	\$ 54,297.17	\$479,334.35	\$550,000.00	\$ 70,665.65	\$550,000.00	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Miscellaneous Revenue	\$ 332.59	\$ 22,894.49	\$ 1,128.00	\$(21,766.49)	\$ 1,128.00	\$ -
2 - Other Misc Revenue	\$ 332.59	\$ 22,894.49	\$ 1,128.00	\$(21,766.49)	\$ 1,128.00	\$ -
1 - Rental Income	\$ 90.19	\$ 843.29	\$ 628.00	\$ (215.29)	\$ 628.00	\$ -
4 - Miscellaneous Income	\$ 242.40	\$ 22,051.20	\$ 500.00	\$(21,551.20)	\$ 500.00	\$ -
Grand Total	\$(23,683.68)	\$932,199.67	\$946,828.00	\$ 14,628.33	\$946,828.00	\$ -

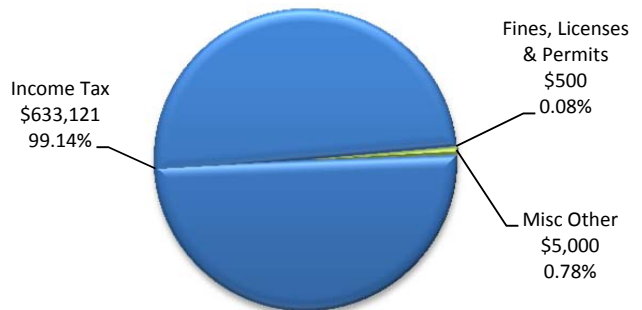
Police Fund (B13)

Revenue – The Police fund has a 2012 revenue budget of \$638.6 thousand. On a year to-date basis, the Police fund has received approximately \$762.6 thousand in total revenue, or 119.41% of budget. Total revenue to-date, however, is approximately \$1.15 million (60.13%) below the same period in 2011. The fund’s primary revenue sources are income taxes and intergovernmental revenues.

YTD Police Fund Revenue by Source



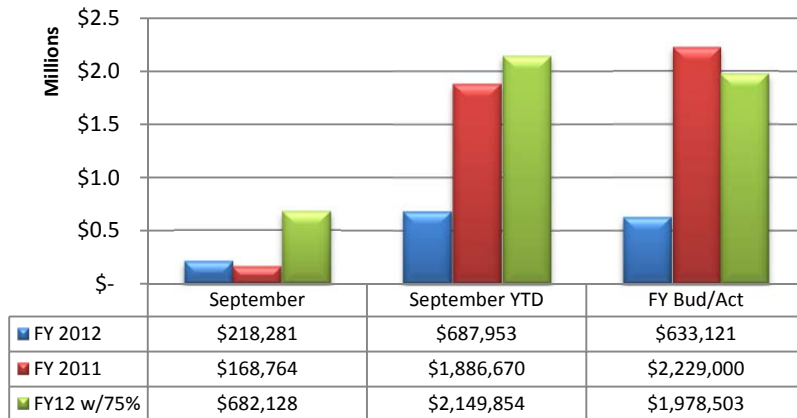
Police Fund Revenue - Budget



Year to-date income tax revenues credited to the fund are \$688.0 thousand and represent 108.66% of budget. In comparison, collections through September 2011 were \$1.89 million and represented 77.47%

of the 2011 full-year collections. Collections for the month of September are \$132.1 thousand higher due to a prior-period misposting error from the Street (B1) fund. Even though the allocation to the fund has been changed from 75% to 24% of total collections, collections to-date are running ahead of ahead of budget and represent an opportunity to the city. Adjusting for the change in allocation rates (see green bar in chart at left) would indicate that collections are running above the 2011 pace for this fund. In

Income Tax Collections - Police Fund



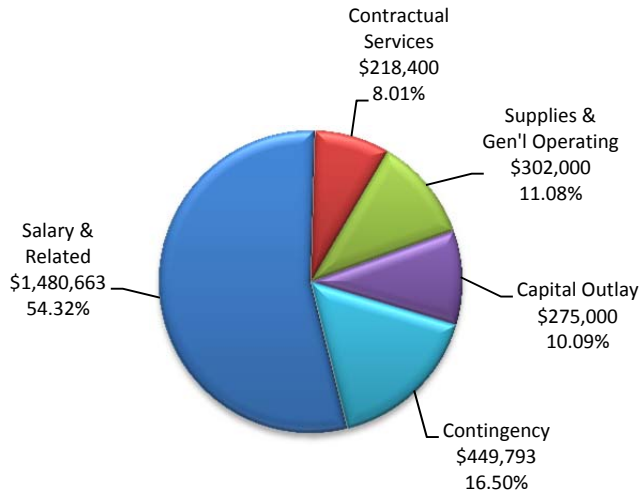
October, we will be increasing the revenue forecast by \$266.9 thousand to reflect the current collection rate.

The other major category, Other Sources, was budgeted at \$5.0 thousand, and the city has received \$70.0 thousand to-date. The significant positive variance to budget is due to the one-time receipt of: 2011 RITA retainer refund (\$15.6 thousand); medical insurance rebate/refunds (\$14.7 thousand); sale of

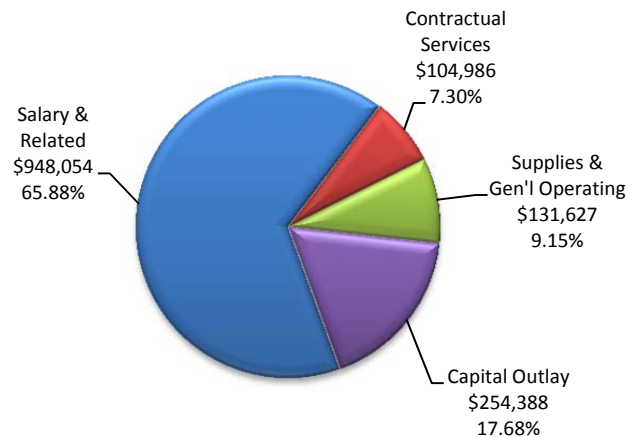
miscellaneous/surplus city assets (\$1.8 thousand); Homeland Security payment on seizures (\$10.1 thousand); and Ohio Plan insurance reimbursement on two totaled Police cruisers (\$22.3 thousand).

Expenditures – The Police fund has a total appropriated expenditure budget of \$2.72 million, inclusive of \$449.8 thousand in contingency funds. Total spending through September 30 is \$1.44 million and is equal to 52.79% of the 2012 budget. Excluding contingency funds in the calculation, total spending is equal to 63.23% of budget versus a straight-line basis 75%.

Police Fund Budget by Category



YTD Police Fund Spending



Salaries, wages and other employee-related costs represent the largest expense category with a 2012 budget of \$1.48 million, or 54.32% of budget. Spending through September 30 is \$948.1 thousand or 64.03% of budget. The favorable YTD variance (\$162.4 thousand below budget) is due to an open budgeted officer position, better than anticipated use of overtime, several employees 'opting out' of the health insurance, tuition reimbursement not incurred, and new employees selecting insurance coverage other than the family level included in the 2012 budget.

Supplies and general operating expenditures is another significant expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2012 budget of \$302.0 thousand, or 11.08% of budget. Spending to-date is \$131.6 thousand or 43.59% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$162.0 thousand (53.63% of budget). Below-budget spending on patrol vehicle miscellaneous parts/repairs, continuing education reimbursements, uniforms/other miscellaneous equipment and radio/computer repairs are the drivers of the positive variance.

Spending on capital equipment is the other major expense category in the Police fund. The 2012 budget in this category is \$275 thousand (10.09% of budget) and provides funding for the acquisition of law enforcement-related equipment and capital improvements. Spending through September 30 is \$254.4 thousand, or 92.5% of budget. The primary expenditure in this category is the purchase of 7 new police cruisers. The city took possession of those in July at a total cost of \$254.4 thousand.

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

REVENUE		YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	687,953	633,121	(54,832)	108.66%	1,890,980	2,229,000	338,020	84.84%	(1,203,026)	-63.62%
	Total Taxes	\$ 687,953	\$ 633,121	\$ (54,832)	108.66%	\$ 1,890,980	\$ 2,229,000	\$ 338,020	84.84%	\$ (1,203,026)	-63.62%
Intergovernmental	State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ 3,430	\$ 5,000	\$ 1,571	68.59%	\$ (3,430)	-100.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ 3,430	\$ 5,000	\$ 1,571	68.59%	\$ (3,430)	-100.00%
Charges for Service	Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines, Licenses & Permits	Fines & Forfeitures	\$ 4,600	\$ 500	\$ (4,100)	920.00%	\$ 455	\$ 6,000	\$ 5,545	7.58%	\$ 4,145	910.99%
	Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ 4,600	\$ 500	\$ (4,100)	920.00%	\$ 455	\$ 6,000	\$ 5,545	7.58%	\$ 4,145	910.99%
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	70,001	5,000	(65,001)	1400.02%	17,916	10,000	(7,916)	179.16%	52,085	290.72%
	Total Other Sources	\$ 70,001	\$ 5,000	\$ (65,001)	1400.02%	\$ 17,916	\$ 10,000	\$ (7,916)	179.16%	\$ 52,085	290.72%
Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 762,555	\$ 638,621	\$ (123,934)	119.41%	\$ 1,912,780	\$ 2,250,000	\$ 337,220	85.01%	\$ (1,150,226)	-60.13%
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	\$ 762,555	\$ 638,621	\$ (123,934)	119.41%	\$ 1,912,780	\$ 2,250,000	\$ 337,220	85.01%	\$ (1,150,226)	-60.13%

EXPENDITURE & ENCUMBRANCES		YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
Salary & Related	Salaries & Wages	\$ 660,566	\$ 971,062	\$ 310,496	31.97%	\$ -	\$ 310,496	31.97%	\$ 534,121	\$ 126,445	40.72%
	Benefits	287,488	509,601	222,113	43.59%	-	222,113	43.59%	264,544	22,945	10.33%
	Total Salary & Related	\$ 948,054	\$ 1,480,663	\$ 532,609	35.97%	\$ -	\$ 532,609	35.97%	\$ 798,665	\$ 149,390	28.05%
Contractual Services		\$ 104,986	\$ 218,400	\$ 113,414	51.93%	\$ 26,462	\$ 86,951	39.81%	\$ 142,237	\$ (37,250)	-42.84%
Supplies & General Operating		131,627	302,000	170,373	56.41%	30,345	140,029	46.37%	125,199	6,428	4.59%
Capital Outlay		254,388	275,000	20,612	7.50%	-	20,612	7.50%	1,424	252,964	1227.26%
Debt Service		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds		-	449,793	449,793	-100.00%	-	449,793	100.00%	-	-	0.00%
Transfers & Advances		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 1,439,055	\$ 2,725,856	\$ 1,286,801	47.21%	\$ 56,807	\$ 1,229,993	45.12%	\$ 1,067,524	\$ 371,531	30.21%
Adjustments:	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	- Contingency funds	-	(449,793)	(449,793)	-100.00%	-	449,793	100.00%	-	-	0.00%
	Total Adjustments	\$ -	\$ (449,793)	\$ (449,793)	-100.00%	\$ -	\$ 449,793	100.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 1,439,055	\$ 2,276,063	\$ 837,008	36.77%	\$ 56,807	\$ 780,200	34.28%	\$ 1,067,524	\$ 371,531	47.62%

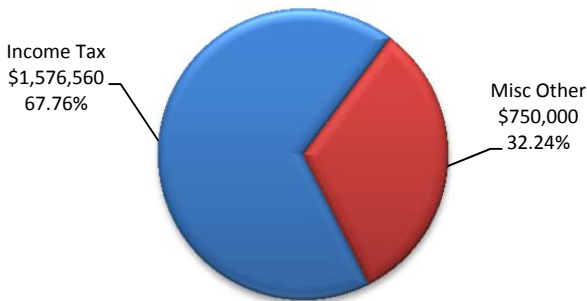
CITY OF PATASKALA, OHIO
2012 REVENUE BUDGET ANALYSIS - Police Fund (B13)
THROUGH SEPTEMBER 30, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B13 - Police Levy	\$219,077.44	\$762,554.51	\$638,621.00	\$(123,933.51)	\$638,620.00	\$ 1.00
1 - Taxes	\$218,281.06	\$687,953.36	\$633,121.00	\$(54,832.36)	\$633,120.00	\$ 1.00
1 - Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Real Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Income Taxes	\$218,281.06	\$687,953.36	\$633,121.00	\$(54,832.36)	\$633,120.00	\$ 1.00
1 - Income Taxes	\$218,281.06	\$686,244.83	\$633,121.00	\$(53,123.83)	\$633,120.00	\$ 1.00
2 - ODT Income Taxes	\$ -	\$ 1,708.53	\$ -	\$(1,708.53)	\$ -	\$ -
2 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - State-Shared Taxes & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Rollback/Homestead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Fines, Licenses & Permits	\$ 630.00	\$ 4,600.00	\$ 500.00	\$(4,100.00)	\$ 500.00	\$ -
1 - Fines & Forfeitures	\$ 630.00	\$ 4,600.00	\$ 500.00	\$(4,100.00)	\$ 500.00	\$ -
1 - Fines & Forfeitures	\$ 630.00	\$ 4,600.00	\$ 500.00	\$(4,100.00)	\$ 500.00	\$ -
5 - Miscellaneous Revenue	\$ 166.38	\$ 70,001.15	\$ 5,000.00	\$(65,001.15)	\$ 5,000.00	\$ -
2 - Other Misc Revenue	\$ 166.38	\$ 70,001.15	\$ 5,000.00	\$(65,001.15)	\$ 5,000.00	\$ -
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 166.38	\$ 70,001.15	\$ 5,000.00	\$(65,001.15)	\$ 5,000.00	\$ -
Grand Total	\$219,077.44	\$762,554.51	\$638,621.00	\$(123,933.51)	\$638,620.00	\$ 1.00

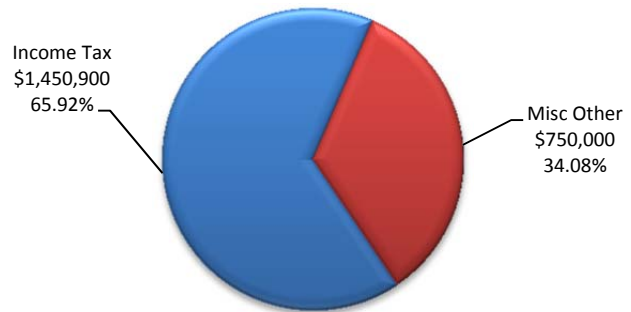
Capital Improvements Fund (C6)

Revenue – The Capital Improvements fund has a 2012 revenue budget of \$2.2 million. On a year to-date basis, the fund has received approximately \$2.32 in total revenue, or 105.71% of budget. As this is a new fund in 2012, there is no revenue to compare it against for 2011. The fund’s primary revenue sources are income taxes and other sources.

YTD Capital Improvements Fund Revenue by Source



Capital Improvements Fund Revenue Budget



Income taxes are the primary revenue source for the Capital Improvements fund. The 2012 budget for income tax revenues in the fund is \$1.45 million. Year to-date Income tax revenues credited to the fund

are \$1.58 million and represent 108.66% of budget. As was the case in the previously reviewed funds, it is apparent that collections are running ahead of last year and represents an opportunity to the city. In October, we will be increasing the revenue forecast by \$611.6 thousand to reflect the better than expected rate of collection.

Income Tax Collections Capital Improvements Fund



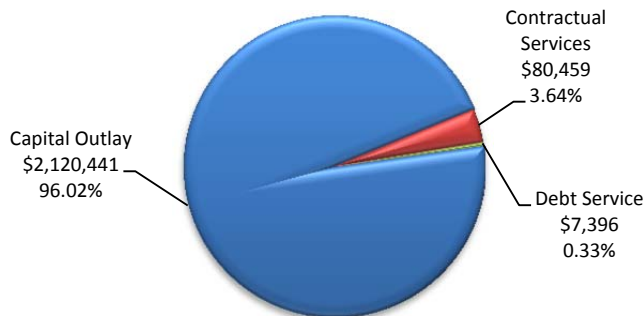
category is where a portion (\$750,000) of the 2012 BANs were recorded. The costs of issuance and underwriters discount associated with this portion of the BANs (\$7.5 thousand) which were previously recorded here were moved to the Debt Service (D1) fund.

Expenditures – The Capital Improvements fund has a total appropriated expenditure budget of \$2.21 million. Total spending through September 30 is \$458.9 thousand and is equal to 20.78% of the 2012

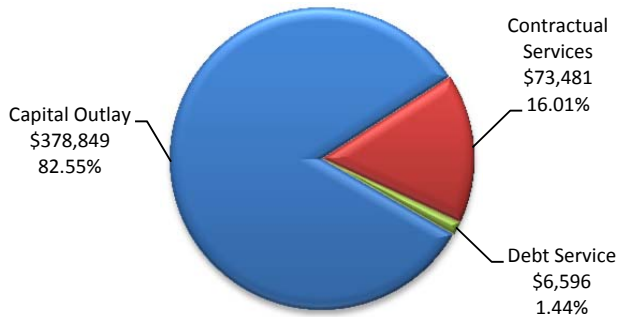
budget. Including encumbrances in the calculation, total committed spending is equal to 99.57% of budget versus a straight-line basis of 75%.

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

Capital Fund Budget by Category



YTD Capital Fund Spending



provides funding for the construction of a number of infrastructure improvements. Spending through September 30 is \$378.8 thousand, or 17.87% of budget. Including encumbrances in the calculation, total committed spending is equal to \$2.12 million (99.92% of budget). The primary planned expenditures in this category are the 2012 Roadway Asset Management Plan (RAMP) projects, and include the following projects: (*asterisk indicates projects funded by \$750,000 from 2012 BAN issuance)

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

Contractual services is the other major expense category in the Capital Improvements fund. The 2012 budget in this category is \$80.5 thousand (3.64% of budget) and provides for non-employee personal services. Spending through September 30 is \$73.5 thousand, or 91.33% of budget. Spending in this category is designated for the payment of tax collection fees to the Regional Income Tax Agency (RITA) and for taxpayer refund requests.

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

<u>REVENUE</u>		YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	1,576,560	1,450,900	(125,660)	108.66%	-	-	-	0.00%	1,576,560	100.00%
	Total Taxes	\$ 1,576,560	\$ 1,450,900	\$ (125,660)	108.66%	\$ -	\$ -	\$ -	0.00%	\$ 1,576,560	100.00%
Intergovernmental	State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service	Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines, Licenses & Permits	Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Bond/Note Issuance	750,000	750,000	-	100.00%	-	-	-	0.00%	750,000	100.00%
	Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Other Sources	\$ 750,000	\$ 750,000	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 750,000	100.00%
Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 2,326,560	\$ 2,200,900	\$ (125,660)	105.71%	\$ -	\$ -	\$ -	0.00%	\$ 2,326,560	100.00%
Adjustments:	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 2,326,560	\$ 2,200,900	\$ (125,660)	105.71%	\$ -	\$ -	\$ -	0.00%	\$ 2,326,560	100.00%

<u>EXPENDITURE & ENCUMBRANCES</u>		YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
Salary & Related	Salaries & Wages	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Benefits	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Total Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Contractual Services		\$ 73,481	\$ 80,459	\$ 6,978	8.67%	\$ -	\$ 6,978	8.67%	\$ -	\$ 73,481	1053.03%
Supplies & General Operating		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Capital Outlay		378,849	2,120,441	1,741,592	82.13%	1,739,967	1,625	0.08%	-	378,849	23312.95%
Debt Service		6,596	7,396	800	10.81%	-	800	10.81%	-	6,596	824.79%
Contingency Funds		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 458,927	\$ 2,208,296	\$ 1,749,369	79.22%	\$ 1,739,967	\$ 9,403	0.43%	\$ -	\$ 458,927	4880.73%
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	\$ 458,927	\$ 2,208,296	\$ 1,749,369	79.22%	\$ 1,739,967	\$ 9,403	0.43%	\$ -	\$ 458,927	4880.73%

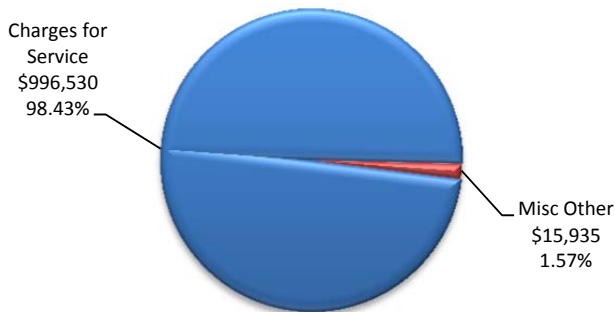
CITY OF PATASKALA, OHIO
 2012 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (C6)
 THROUGH SEPTEMBER 30, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
C 6 - Capital Improvements	\$189,994.32	\$2,326,559.77	\$2,200,900.00	\$(125,659.77)	\$2,950,900.00	\$(750,000.00)
1 - Taxes	\$197,390.25	\$1,576,559.77	\$1,450,900.00	\$(125,659.77)	\$1,450,900.00	\$ -
2 - Income Taxes	\$197,390.25	\$1,576,559.77	\$1,450,900.00	\$(125,659.77)	\$1,450,900.00	\$ -
1 - Income Taxes	\$197,390.25	\$1,572,644.38	\$1,450,900.00	\$(121,744.38)	\$1,450,900.00	\$ -
2 - ODT Income Taxes	\$ -	\$ 3,915.39	\$ -	\$ (3,915.39)	\$ -	\$ -
5 - Miscellaneous Revenue	\$ (7,395.93)	\$ 750,000.00	\$ 750,000.00	\$ -	\$1,500,000.00	\$(750,000.00)
2 - Other Misc Revenue	\$ (7,395.93)	\$ 750,000.00	\$ 750,000.00	\$ -	\$1,500,000.00	\$(750,000.00)
2 - Proceeds from Debt Issuance	\$ -	\$ 750,000.00	\$ 750,000.00	\$ -	\$1,500,000.00	\$(750,000.00)
3 - Sale of Assets	\$ (7,395.93)	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$189,994.32	\$2,326,559.77	\$2,200,900.00	\$(125,659.77)	\$2,950,900.00	\$(750,000.00)

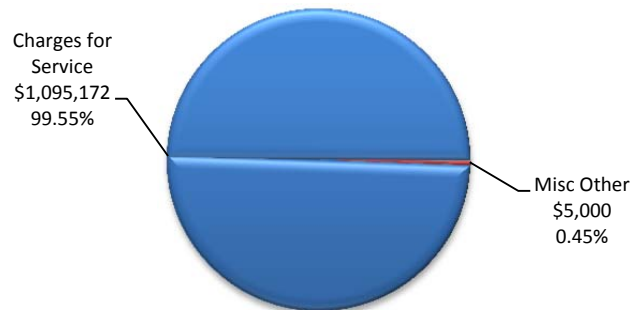
Water Fund (E1)

Revenue – The Water fund has a 2012 revenue budget of \$1.1 million. The fund’s primary revenue sources are charges for service and other sources. On a year to-date basis, the Water fund has received approximately \$1.01 million in total revenue, or 92.03% of budget, and is up by \$162.0 thousand or 19.04% from the same period in 2011.

YTD Water Fund Revenue by Source

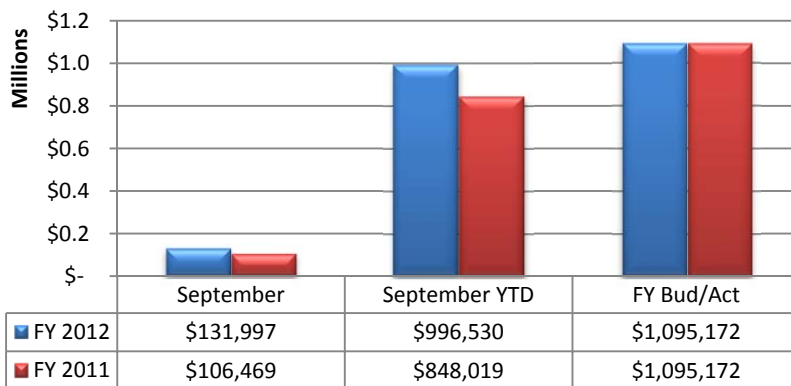


Water Fund Revenue - Budget



Year to-date service charge revenues credited to the fund are \$996.5 thousand and represent 90.99% of budget. In comparison, collections through September 2011 were \$848.0 thousand and represented 72.63% of the 2011 full-year collections.

Usage Fee Collections - Water Fund



It would appear that collections are running ahead of last year and is an opportunity to the city. In October, we will be increasing the revenue forecast by \$214.8 thousand to reflect the better than anticipated rate of collection in 2012.

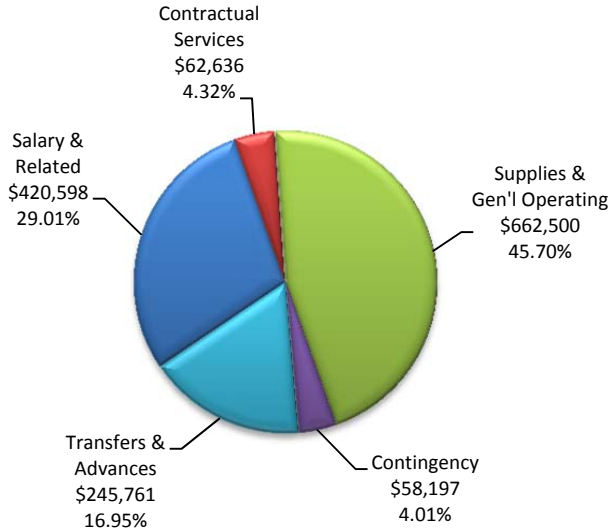
The other major category, Other Sources, was budgeted at \$5.0 thousand, and the city has received \$15.9 thousand to-date. The significant positive variance to budget is due to the one-time

receipt of: medical insurance rebate/refunds (\$6.0 thousand); sale of miscellaneous city assets (\$2.9 thousand); employee COBRA premiums (\$3.4 thousand), and increased plan purchases (\$1.0 thousand).

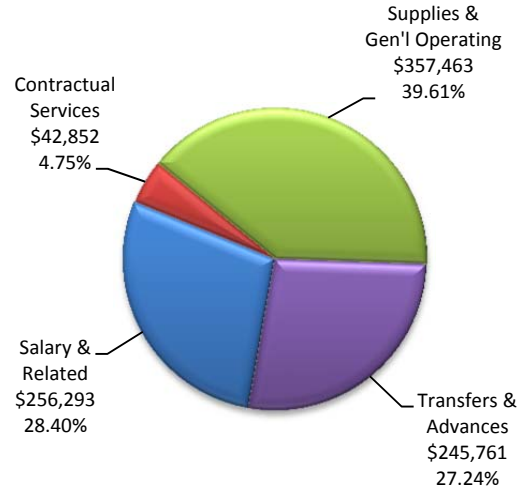
Expenditures – The Water fund has a total appropriated expenditure budget of \$1.44 million, inclusive of \$58.2 thousand in contingency funds. Total spending through September 30 is \$902.4 thousand and is

equal to 62.25% of the 2012 budget. Excluding transfers, advances and contingency funds in the calculation, total spending is equal to 57.31% of budget versus a straight-line basis of 75%.

Water Fund Budget by Category



YTD Water Fund Spending



Supplies and general operating is the primary major expense category in the Water fund. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2012 budget of \$662.5 thousand, or 45.7% of the total Water fund budget. Spending to-date is \$357.5 thousand or 53.96% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$451.1 thousand (68.08% of budget). Below-budget spending on plant maintenance and operating supplies are the primary drivers of the positive variance.

Salaries, wages and other employee-related costs represent the other major expense category with a 2012 budget of \$420.6 thousand, or 29.01% of the total fund budget. Spending through September 30 is \$256.3 thousand or 60.94% of budget. The slightly favorable YTD variance (\$59.2 thousand below budget) is due to: union wage increase budgeted at 5.00% versus 4.25% approved in the CBA; wage and benefit savings associated with the open water supervisor position; and an employee 'opted out' of the health insurance program.

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

		YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
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	\$ 996,530	\$ 1,095,172	\$ 98,642	90.99%	\$ 848,019	\$ 1,095,172	\$ 247,153	77.43%	\$ 148,511	17.51%
	Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 996,530	\$ 1,095,172	\$ 98,642	90.99%	\$ 848,019	\$ 1,095,172	\$ 247,153	77.43%	\$ 148,511	17.51%
Fines, Licenses & Permits	Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Income	15,935	5,000	(10,935)	318.71%	2,474	5,000	2,526	49.48%	13,461	544.16%
	Total Other Sources	\$ 15,935	\$ 5,000	\$ (10,935)	318.71%	\$ 2,474	\$ 5,000	\$ 2,526	49.48%	\$ 13,461	544.16%
Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 1,012,465	\$ 1,100,172	\$ 87,707	92.03%	\$ 850,493	\$ 1,100,172	\$ 249,679	77.31%	\$ 161,973	19.04%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 1,012,465	\$ 1,100,172	\$ 87,707	92.03%	\$ 850,493	\$ 1,100,172	\$ 249,679	77.31%	\$ 161,973	19.04%

		YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
EXPENDITURE & ENCUMBRANCES											
Salary & Related	Salaries & Wages	\$ 163,696	\$ 264,821	\$ 101,125	38.19%	\$ -	\$ 101,125	38.19%	\$ 164,690	\$ (993)	-0.98%
	Benefits	92,597	155,777	63,180	40.56%	-	63,180	40.56%	94,751	(2,155)	-3.41%
	Total Salary & Related	\$ 256,293	\$ 420,598	\$ 164,305	39.06%	\$ -	\$ 164,305	39.06%	\$ 259,441	\$ (3,148)	-1.92%
Contractual Services		\$ 42,852	\$ 62,636	\$ 19,784	31.59%	\$ 9,161	\$ 10,623	16.96%	\$ 24,910	\$ 17,942	168.89%
Supplies & General Operating		357,463	662,500	305,037	46.04%	93,593	211,444	31.92%	306,139	51,323	24.27%
Capital Outlay		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Debt Service		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds		-	58,197	58,197	-100.00%	-	58,197	100.00%	-	-	0.00%
Transfers & Advances		245,761	245,761	-	0.00%	-	-	0.00%	628,042	(382,281)	100.00%
	Grand Total Expenditures	\$ 902,369	\$ 1,449,692	\$ 547,323	37.75%	\$ 102,754	\$ 444,569	30.67%	\$ 1,218,532	\$ (316,163)	-71.12%
Adjustments:											
	- Interfund transfers & advances	\$ (245,761)	\$ (245,761)	\$ (491,522)	200.00%	\$ -	\$ -	0.00%	\$ (628,042)	\$ 382,281	100.00%
	- Contingency funds	-	(58,197)	(58,197)	-100.00%	-	58,197	100.00%	-	-	0.00%
	Total Adjustments	\$ (245,761)	\$ (303,958)	\$ (58,197)	19.15%	\$ -	\$ 58,197	19.15%	\$ (628,042)	\$ 382,281	656.87%
	Adjusted Grand Total Expenditures	\$ 656,608	\$ 1,145,734	\$ 489,126	42.69%	\$ 102,754	\$ 386,372	33.72%	\$ 590,490	\$ 66,118	17.11%

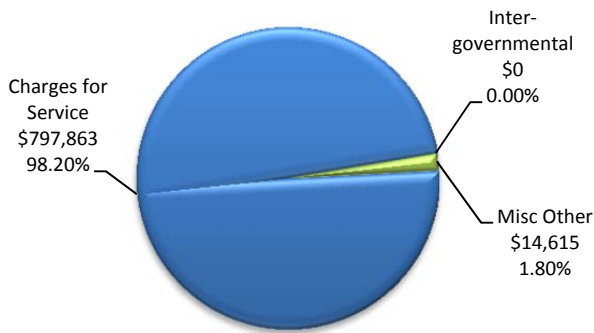
CITY OF PATASKALA, OHIO
 2012 REVENUE BUDGET ANALYSIS - Water Utility Fund (E1)
 THROUGH SEPTEMBER 30, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 1 - Water Fund	\$132,561.85	\$1,012,465.47	\$1,100,172.00	\$ 87,706.53	\$1,100,172.00	\$ -
3 -Charges for Service	\$131,997.16	\$ 996,530.18	\$1,095,172.00	\$ 98,641.82	\$1,095,172.00	\$ -
1 - Water & Sewer	\$131,997.16	\$ 996,530.18	\$1,095,172.00	\$ 98,641.82	\$1,095,172.00	\$ -
1 - Water Utility Collections	\$131,997.16	\$ 996,530.18	\$1,095,172.00	\$ 98,641.82	\$1,095,172.00	\$ -
5 - Miscellaneous Revenue	\$ 564.69	\$ 15,935.29	\$ 5,000.00	\$(10,935.29)	\$ 5,000.00	\$ -
2 - Other Misc Revenue	\$ 564.69	\$ 15,935.29	\$ 5,000.00	\$(10,935.29)	\$ 5,000.00	\$ -
4 - Miscellaneous Income	\$ 564.69	\$ 15,935.29	\$ 5,000.00	\$(10,935.29)	\$ 5,000.00	\$ -
Grand Total	\$132,561.85	\$1,012,465.47	\$1,100,172.00	\$ 87,706.53	\$1,100,172.00	\$ -

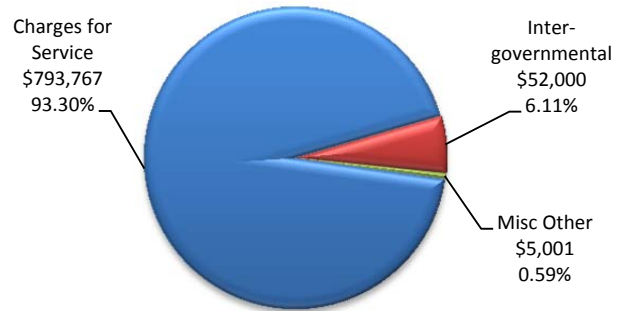
Sewer Fund (E2)

Revenue – The Sewer fund has a 2012 revenue budget of \$850.8 thousand. On a year to-date basis, the Sewer fund has received approximately \$812.5 thousand in total revenue, or 95.5% of budget. In October, we will be increasing the revenue forecast by \$265.2 thousand to reflect the better than anticipated rate of collections. Total revenues are down, however, by \$638.9 thousand or 44.02% from the same period in 2011. The primary driver of the decline is the receipt of over \$700 thousand in OWDA loan proceeds in 2011 for the construction of the wastewater treatment plant. The fund’s primary revenue sources are charges for service, intergovernmental and other sources.

YTD Sewer Fund Revenue by Source

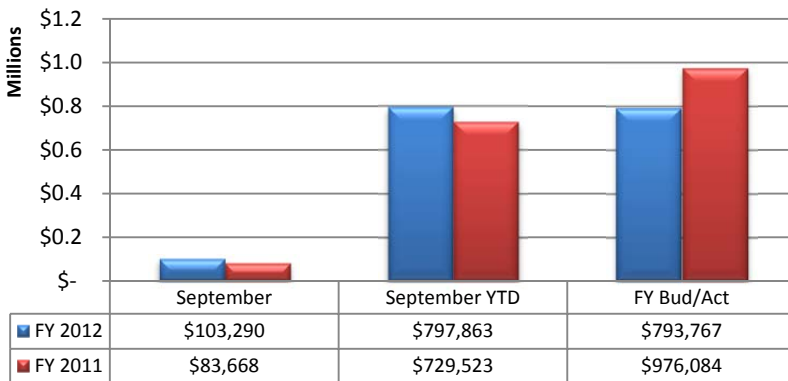


Sewer Fund Revenue - Budget



Year to-date service charge revenues credited to the fund are \$797.9 thousand and represent 100.52% of budget. In comparison, collections through September 2011 were \$729.5 thousand and represented 72.74% of the 2011 full-year collections. The estimated revenue in this category will be increased in October to reflect trends.

Usage Fee Collections - Sewer Fund



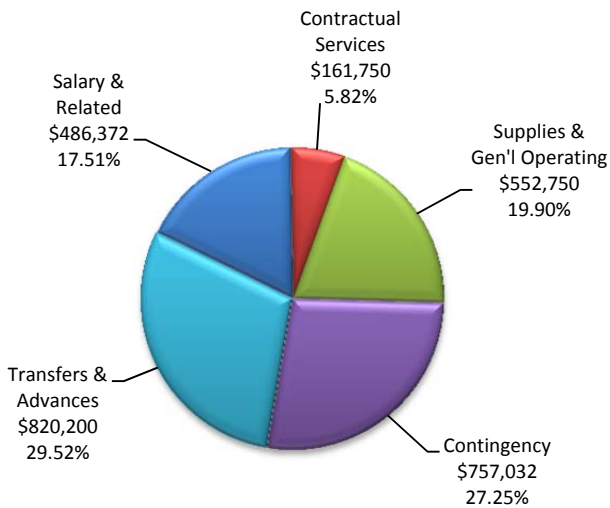
The intergovernmental revenue category reflects the remaining OWDA loan disbursements associated with the construction of the wastewater treatment plan. It is budgeted at \$52.0 thousand, but nothing has been received by the city to-date. The project is being finalized at this time, and the final distributions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

The other major category, Other Sources, was budgeted at \$5.0

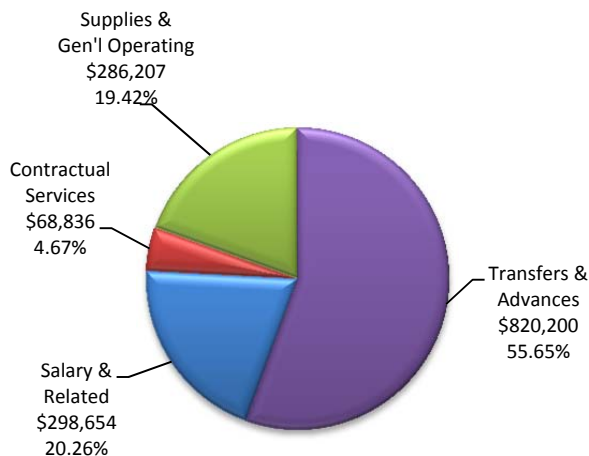
thousand, and the city has received \$14.6 thousand to-date. The significant positive variance to budget is due to the one-time receipt of: medical insurance rebate/refunds (\$6.0 thousand); sale of surplus city assets (\$2.9 thousand); and employee COBRA premiums (\$2.6 thousand).

Expenditures – The Sewer fund has a total appropriated expenditure budget of \$2.78 million, inclusive of \$757.0 thousand in contingency funds. Total spending through September 30 is \$1.47 million and is equal to 53.05% of the 2012 budget. Excluding transfers, advances and contingency funds in the calculation, total spending is equal to 64.24% of budget versus a straight-line basis of 75%.

Sewer Fund Budget by Category



YTD Sewer Fund Spending



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

Supplies and general operating expenditures is the next major expense category in the Sewer fund. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2012 budget of \$552.8 thousand, or 19.9% of budget. Spending to-date is \$286.2 thousand or 19.42% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$392.6 thousand (71.03% of budget). The primary drivers of the positive variance include: below-budget spending on sludge disposal, utilities, and lab services; partially offset by higher than anticipated spending on sewer system maintenance and safety equipment.

Salaries, wages and other employee-related costs represent the other major expense category with a 2012 budget of \$486.4 thousand, or 17.51% of budget. Spending through September 30 is \$298.7 thousand or 61.4% of budget. The slightly favorable YTD variance (\$66.1 thousand below budget) is due to: union wage increase was budgeted at 5.00% versus 4.25% approved in the CBA; wage and benefit savings associated with a mid-year hire of the utility operator position; and an employee 'opted out' of the health insurance program.

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

		YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental	State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grants & Loans	-	52,000	52,000	0.00%	719,510	790,000	70,490	91.08%	(719,510)	-100.00%
	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ 52,000	\$ 52,000	0.00%	\$ 719,510	\$ 790,000	\$ 70,490	91.08%	\$ (719,510)	-100.00%
Charges for Service	Water & Sewer Fees	\$ 797,863	\$ 793,767	\$ (4,096)	100.52%	\$ 729,523	\$ 793,767	\$ 64,244	91.91%	\$ 68,339	9.37%
	Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 797,863	\$ 793,767	\$ (4,096)	100.52%	\$ 729,523	\$ 793,767	\$ 64,244	91.91%	\$ 68,339	9.37%
Fines, Licenses & Permits	Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Income	14,615	5,001	(9,614)	292.24%	2,350	5,000	2,650	47.00%	12,265	521.96%
	Total Other Sources	\$ 14,615	\$ 5,001	\$ (9,614)	292.24%	\$ 2,350	\$ 5,000	\$ 2,650	47.00%	\$ 12,265	521.96%
Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 812,477	\$ 850,768	\$ 38,291	95.50%	\$ 1,451,383	\$ 1,588,767	\$ 137,384	91.35%	\$ (638,906)	-44.02%
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	\$ 812,477	\$ 850,768	\$ 38,291	95.50%	\$ 1,451,383	\$ 1,588,767	\$ 137,384	91.35%	\$ (638,906)	-44.02%

		YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
EXPENDITURE & ENCUMBRANCES											
Salary & Related	Salaries & Wages	\$ 199,462	\$ 301,471	\$ 102,009	33.84%	\$ -	\$ 102,009	33.84%	\$ 157,647	\$ 41,815	40.99%
	Benefits	99,192	184,901	85,709	46.35%	-	85,709	46.35%	95,264	3,928	4.58%
	Total Salary & Related	\$ 298,654	\$ 486,372	\$ 187,718	38.60%	\$ -	\$ 187,718	38.60%	\$ 252,911	\$ 45,743	24.37%
Contractual Services		\$ 68,836	\$ 161,750	\$ 92,914	57.44%	\$ 11,274	\$ 81,640	50.47%	\$ 245,093	\$ (176,258)	-215.90%
Supplies & General Operating		286,207	552,750	266,543	48.22%	106,412	160,131	28.97%	286,672	(465)	-0.29%
Capital Outlay		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Debt Service		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds		-	757,032	757,032	-100.00%	-	757,032	100.00%	-	-	0.00%
Transfers & Advances		820,200	820,200	-	0.00%	-	-	0.00%	227,992	592,208	100.00%
	Grand Total Expenditures	\$ 1,473,897	\$ 2,778,104	\$ 1,304,207	46.95%	\$ 117,686	\$ 1,186,521	42.71%	\$ 1,012,668	\$ 461,229	38.87%
Adjustments:											
	- Interfund transfers & advances	\$ (820,200)	\$ (820,200)	\$ (1,640,400)	200.00%	\$ -	\$ -	0.00%	\$ (227,992)	\$ (592,208)	100.00%
	- Contingency funds	-	(757,032)	(757,032)	-100.00%	-	757,032	100.00%	-	-	0.00%
	Total Adjustments	\$ (820,200)	\$ (1,577,232)	\$ (757,032)	48.00%	\$ -	\$ 757,032	48.00%	\$ (227,992)	\$ (592,208)	-78.23%
	Adjusted Grand Total Expenditures	\$ 653,697	\$ 1,200,872	\$ 547,175	45.56%	\$ 117,686	\$ 429,489	35.76%	\$ 784,676	\$ (130,980)	-30.50%

CITY OF PATASKALA, OHIO
 2012 REVENUE BUDGET ANALYSIS - Sewer Utility Fund (E2)
 THROUGH SEPTEMBER 30, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 2 - Sewer Fund	\$103,813.55	\$812,477.48	\$850,768.00	\$38,290.52	\$850,767.00	\$ 1.00
2 - Intergovernmental	\$ -	\$ -	\$ 52,000.00	\$52,000.00	\$ 52,000.00	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ 52,000.00	\$52,000.00	\$ 52,000.00	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ 52,000.00	\$52,000.00	\$ 52,000.00	\$ -
3 -Charges for Service	\$103,290.18	\$797,862.70	\$793,767.00	\$ (4,095.70)	\$793,767.00	\$ -
1 - Water & Sewer	\$103,290.18	\$797,862.70	\$793,767.00	\$ (4,095.70)	\$793,767.00	\$ -
3 - Sewer Utility Collections	\$103,290.18	\$797,862.70	\$793,767.00	\$ (4,095.70)	\$793,767.00	\$ -
5 - Miscellaneous Revenue	\$ 523.37	\$ 14,614.78	\$ 5,001.00	\$ (9,613.78)	\$ 5,000.00	\$ 1.00
2 - Other Misc Revenue	\$ 523.37	\$ 14,614.78	\$ 5,001.00	\$ (9,613.78)	\$ 5,000.00	\$ 1.00
2 - Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 523.37	\$ 14,614.78	\$ 5,001.00	\$ (9,613.78)	\$ 5,000.00	\$ 1.00
Grand Total	\$103,813.55	\$812,477.48	\$850,768.00	\$38,290.52	\$850,767.00	\$ 1.00