



**City of Pataskala, Ohio
Finance Department**

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

James M. Nicholson
Finance Director

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

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CITY OF PATASKALA, OHIO

City of Pataskala Finance Department

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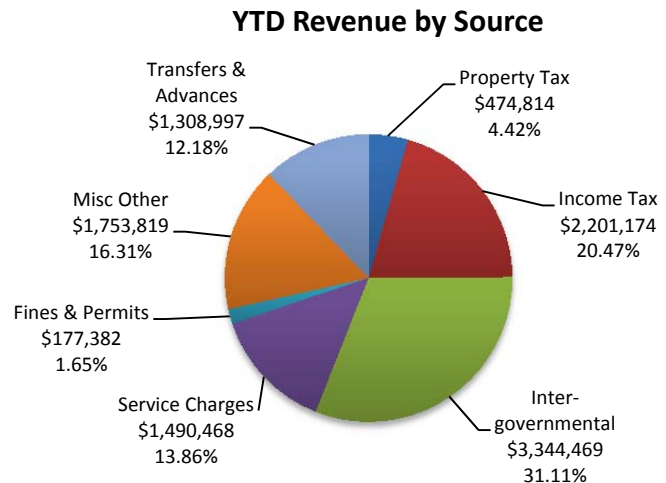
TO: City Council Members
Mayor Butcher
Tim Boland, City Administrator

FROM: Jamie Nicholson

DATE: August 9, 2012

RE: **July 2012 Financial Condition Report**

We have closed the books for the month of July 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 \$10.75 million in total revenue from all sources. Income tax collections for the month were \$267,637 and were 31.4% higher than last year when compared to the \$203,676 collected in July 2011. Total year to-date income tax collections are \$2.2 million (83.43% of budget), compared to a July 2011 YTD total of \$1.92 million, an increase of \$280,664 or 14.61%. The full-year budget is currently projected to be \$2.64 million. It is important to note that the July 2011 year to-date collections were 59.01% of the full-year actual collections. Assuming that the collection current rate continues, it could represent a positive variance to the budget of approximately \$45,000. We will continue to monitor the collections to determine if an adjustment to the estimate is warranted.

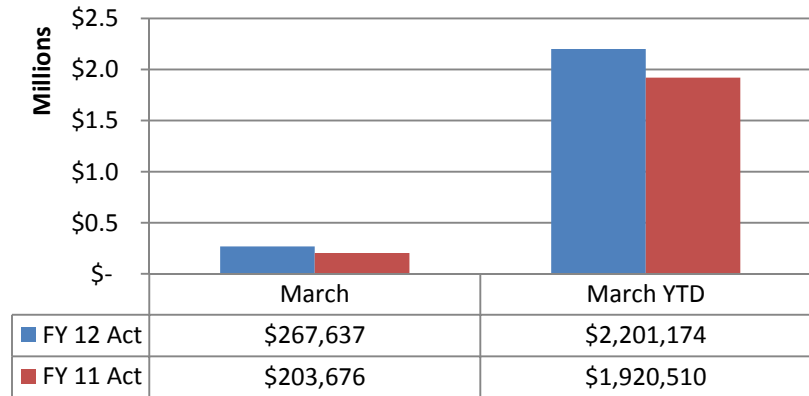


The city has received the first-half property tax settlement from Licking County. Total property taxes received to-date are \$474,814, and are \$56,521 or 13.51% higher than the same period in 2011. The full-year budget for property tax revenues is \$1.04 million, and the YTD collections represent 45.26% of budget.

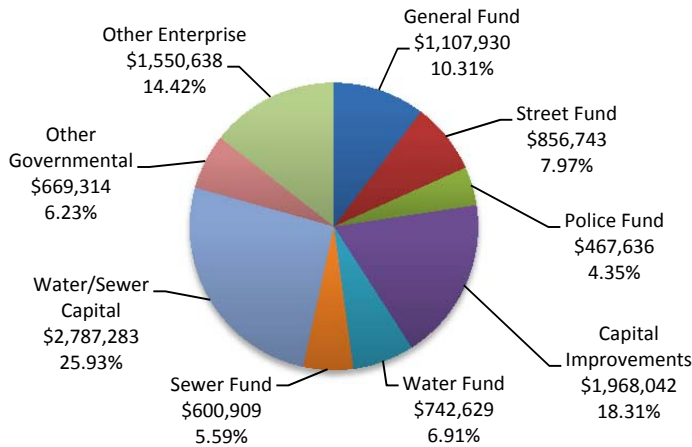
Intergovernmental revenues represent one of the largest revenue categories for the city. They reflect funding from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2012, a total of \$6.38 million has been budgeted, with \$3.9 million of the total coming from grants and loans. Through July 31, a total of \$3.34 million (52.38% of the budget) has been collected.

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, a total of \$2.20 million has been budgeted for service charge revenues. Water and sewer fees represent \$2.04 million, or 92.75% of the total. Year to date collections are \$1.49 million, or 67.73% of the budget. The total is up by \$63,106 (4.42%) compared to the same period in 2011.

Income Tax Collections - All Funds



YTD Revenue by Fund



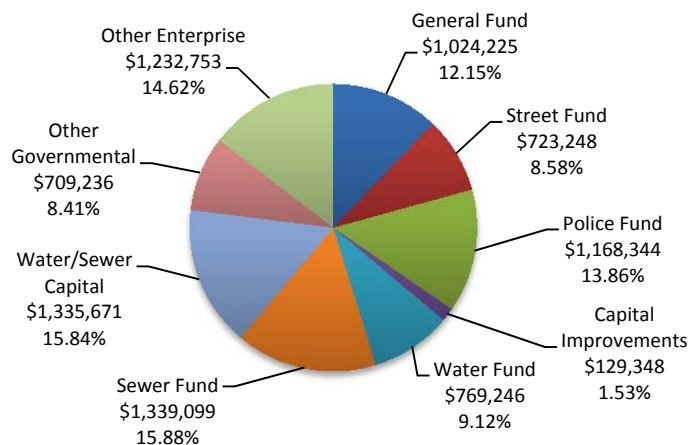
With seven months on the books for 2012, expenditures would appear to be generally in line with expectations. As of July 31, the combined total unencumbered balance as a percentage of the budget (for all funds - excluding contingency funds) is 50.24%. This compares favorably to the 7-month straight-line rate of 41.67%.

The general fund ended the month of July 2012 with an unencumbered balance of \$1.05 million, and is down by \$71.2 thousand, or 6.32% from 2011. In addition, the Street (B1) fund unencumbered fund balance has declined by \$55.8 thousand (6.83%), and the Police (B13) fund has declined by \$378.8

thousand (29.06%) from 2011 as well. It will be important for the city to continue to closely monitor each of the key fund balances to ensure that adequate funding is available to provide the desired level of service to the community.

I have provided this summary analysis to facilitate a better understanding of the sources of all city revenues, the status of collections to-date and 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.

YTD Expenditures by Fund



As this is my first 'formal report' to Council on the financial performance of the city, I would ask each of you to spend some time going over

this report, and to let me know if you find it useful. I would welcome any suggestions and feedback for future enhancements or improvements.

Respectfully submitted,

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

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

BANK/FINANCIAL INSTITUTION BALANCES:

PNB Council Checking Account (per stmt)	\$	3,211.08
Outstanding checks		(51,689.22)
O/S check sweep pending		51,689.22
Bank error correction in-transit		(0.85)
Other in-transit		(2,162.09)
Total PBB Council Checking Account	\$	1,048.14

PNB Council Sweep Acct (per stmt)	\$	6,841,183.62
Deposits in-transit		-
O/S check sweep pending		(51,689.22)
Total PNB Council Sweep	\$	6,789,494.40

Combined PNB Council Account **\$ 6,790,542.54**

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

PNB Water-Sewer Checking Acct (per stmt)	\$	-
Deposits in-transit		2,162.09
Outstanding checks		(42,551.58)
O/S check sweep pending		42,551.58
Bank error correction in-transit		-
Total PNB Water-Sewer Checking	\$	2,162.09

PNB Water-Sewer Sweep Acct (per stmt)	\$	3,800,604.28
Deposits in-transit		-
O/S check sweep pending		(42,551.58)
Bank error correction in-transit		-
Total PNB Water-Sewer Sweep	\$	3,758,052.70

Combined PNB Water-Sewer Account **\$ 3,760,214.79**

Petty Cash Funds **\$ -**

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

Total Investments **\$ 4,408.77**

Total Statement Cash Balance **\$ 10,555,166.10**

(Not included in total bank balances)

PNB Mayors Court Account	\$	14,215.78
Deposits in transit		-
Outstanding checks/ACH		-
Bank error/corrections		-
Total Mayors Court	\$	14,215.78

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

SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

A1 - General Fund	\$	1,167,431.24
B70 - Construction Account/Project		200,677.26
Total General Funds	\$	1,368,108.50

B1 - Street Fund	\$	856,926.83
B2 - State Highway		42,060.11
B3 - Ecological Preservation		1,000.00
B5 - JEDD Income Tax		237.21
B8 - Permissive License Tax		447,620.45
B9 - Street Levy		-
B10 - Recreation Fund		20,510.42
B11 - Park Use		47,196.02
B13 - Police Levy		1,386,527.58
B14 - Immobilization		490.00
B17 - Mayor's Court Computer		34,121.10
B18 - Alcohol Enforcement & Education		5,521.10
B19 - Law Enforcement Trust		2,053.96
B20 - Pataskala Mobile Home Park		4,408.77
B32 - CHIP Fund		1,363.65
B33 - Safe Routes to School		-
B34 - ODNR Recreational Trail		-
B50 - Police K-9		696.10
B60 - Sesquicentennial Fund		525.86
C4 - Community Development Block Grant		3,625.78
Total Special Revenue	\$	2,854,884.94

D1 - Debt Service Fund	\$	116,570.42
D2 - Street Bond		30,067.19
Total Debt Service	\$	146,637.61

C2 - State Issue II Capital Improvements	\$	-
C3 - Courter Bridge Improvement		59.08
C5 - Municipal Building Purchase		6,870.84
C6 - Capital Improvements		1,838,694.07
B36 - SR 310 TIF		579,696.27
Total Capital Projects	\$	2,425,320.26

Total Governmental Funds **\$ 6,794,951.31**

E1 - Water Fund	\$	322,903.56
E2 - Sewer Fund		1,189,146.87
E5 - Water Capital Improvements		895,936.11
E6 - Sewer Capital Improvements		818,369.35
E9 - Oaks Assessment		-
E12 - Water Debt Service		275,351.58
E13 - Sewer Debt Service		272,944.44
E14 - Water Treatment Plant #2		0.38
E15 - WWTP Phase II		(14,437.50)
Total Enterprise Funds	\$	3,760,214.79

Total All Funds **\$ 10,555,166.10**

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

	+	-	=	-	=	
Fund Number / Description	December 31, 2011 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	July 31, 2012 Unencumbered Fund Balance
A1 - General Fund	\$ 1,083,726.21	\$ 1,107,929.58	\$ 1,024,224.55	\$ 1,167,431.24	\$ 112,795.48	\$ 1,054,635.76
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	\$ 1,109,614.94	\$ 1,025,418.21	\$ 1,368,108.50	\$ 112,795.48	\$ 1,255,313.02
B1 - Street Fund	\$ 723,432.31	\$ 856,742.61	\$ 723,248.09	\$ 856,926.83	\$ 95,934.96	\$ 760,991.87
B2 - State Highway	48,093.17	30,193.89	36,226.95	42,060.11	4,209.03	37,851.08
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	132,608.58	167,469.40	447,620.45	72,532.60	375,087.85
B9 - Street Levy	-	-	-	-	-	-
B10 - Recreation Fund	9,377.33	27,659.58	16,526.49	20,510.42	5,748.99	14,761.43
B11 - Park Use	66,247.55	9,086.61	28,138.14	47,196.02	11,706.36	35,489.66
B13 - Police Levy	2,087,235.54	467,635.93	1,168,343.89	1,386,527.58	82,781.42	1,303,746.16
B14 - Immobilization	490.00	-	-	490.00	-	490.00
B17 - Mayor's Court Computer	25,262.09	9,773.00	913.99	34,121.10	-	34,121.10
B18 - Alcohol Enforcement & Education	5,521.10	-	-	5,521.10	-	5,521.10
B19 - Law Enforcement Trust	777.77	1,276.19	-	2,053.96	-	2,053.96
B20 - Pataskala Mobile Home Park	4,408.77	-	-	4,408.77	-	4,408.77
B32 - CHIP Fund	172.38	103,368.00	102,176.73	1,363.65	-	1,363.65
B33 - Safe Routes to School	-	64,479.86	64,479.86	-	-	-
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	189.00	525.86	161.00	364.86
C4 - Community Development Block Grant	0.46	59,120.00	55,494.68	3,625.78	-	3,625.78
Total Special Revenue	\$ 3,630,789.94	\$ 1,808,229.45	\$ 2,584,134.45	\$ 2,854,884.94	\$ 273,074.36	\$ 2,581,810.58
D1 - Debt Service Fund	\$ -	\$ 132,070.46	\$ 15,500.04	\$ 116,570.42	\$ -	\$ 116,570.42
D2 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
Total Debt Service	\$ 30,067.19	\$ 132,070.46	\$ 15,500.04	\$ 146,637.61	\$ -	\$ 146,637.61
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	-	1,968,041.87	129,347.80	1,838,694.07	1,473,922.52	364,771.55
B36 - SR 310 TIF	527,988.65	51,707.62	-	579,696.27	-	579,696.27
Total Capital Projects	\$ 534,918.57	\$ 2,019,749.49	\$ 129,347.80	\$ 2,425,320.26	\$ 1,473,922.52	\$ 951,397.74
Total Governmental Funds	\$ 5,479,687.47	\$ 5,069,664.34	\$ 3,754,400.50	\$ 6,794,951.31	\$ 1,859,792.36	\$ 4,935,158.95
E1 - Water Fund	\$ 349,520.30	\$ 742,629.33	\$ 769,246.07	\$ 322,903.56	\$ 152,825.94	\$ 170,077.62
E2 - Sewer Fund	1,927,336.53	600,909.46	1,339,099.12	1,189,146.87	122,317.03	1,066,829.84
E5 - Water Capital Improvements	123,171.08	1,304,813.86	532,048.83	895,936.11	467,386.49	428,549.62
E6 - Sewer Capital Improvements	139,522.43	1,482,469.18	803,622.26	818,369.35	35,620.74	782,748.61
E9 - Oaks Assessment	-	144,218.10	144,218.10	-	-	-
E12 - Water Debt Service	174,438.50	247,106.84	146,193.76	275,351.58	-	275,351.58
E13 - Sewer Debt Service	41,535.22	545,063.62	313,654.40	272,944.44	222,827.52	50,116.92
E14 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
E15 - WWTP Phase II	-	614,249.07	628,686.57	(14,437.50)	-	(14,437.50)
Total Enterprise Funds	\$ 2,755,524.44	\$ 5,681,459.46	\$ 4,676,769.11	\$ 3,760,214.79	\$ 1,000,977.72	\$ 2,759,237.07
Total All Funds	\$ 8,235,211.91	\$ 10,751,123.80	\$ 8,431,169.61	\$ 10,555,166.10	\$ 2,860,770.08	\$ 7,694,396.02

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

Fund Number / Description	December 31, 2011 Total Cash Balance	FY 2012 Estimated Revenues	FY 2012 Budget Expenditures	Projected Fund Balances per Perm Budget	FY 2012 Supplemental Appropriations	Total Expense Budget as of July 31, 2012	FY 2012 Est Revenue Adjustments	EOY Projected Fund Balances as of July 31, 2012	Contingency Balance Included in Total Budget	Cont Bal as % of Budget*
A1 - General Fund	\$ 1,083,726.21	\$ 1,553,000.00	\$ 2,734,513.00	\$ (97,786.79)	\$ 233,460.00	\$ 2,967,973.00	\$ 331,247.00	\$ 711,282.00	\$ 711,282.00	31.52%
B70 - Construction Account/Project	200,185.56	10,000.00	194,671.00	15,514.56	15,515.00	210,186.00	1.00	-	-	0.00%
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	\$ 711,282.00	\$ 711,282.00	28.83%
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	\$ 201,324.00	13.71%
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	1,012.33	1,012.00	1,715.00	-	-	-	0.00%
B9 - Street Levy	66,247.55	40,000.00	48,365.00	23,577.55	23,577.00	49,377.00	-	0.33	-	0.00%
B10 - Recreation Fund	2,087,235.54	638,620.00	2,479,843.00	246,012.54	246,013.00	2,725,856.00	1.00	0.54	449,793.00	19.76%
B11 - Park Use	490.00	600.00	2,105.00	(1,015.00)	(1,015.00)	1,090.00	-	-	-	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	-	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	1,280.00	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	\$ 651,117.00	9.65%
D1 - Debt Service Fund	\$ 30,067.19	\$ 158,280.00	\$ 158,280.00	\$ -	\$ -	\$ 158,280.00	\$ -	\$ -	\$ -	0.00%
D2 - Street Bond										
Total Debt Service	\$ 30,067.19	\$ 158,280.00	\$ 158,347.00	\$ 0.19	\$ -	\$ 188,347.00	\$ -	\$ 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)	6,871.00	1.00	0.84	-	0.00%
C6 - Capital Improvements		104,000.00	631,989.00	(35)	-	2,208,296.00	(742,604.00)	-	-	0.00%
B36 - SR 310 TIF	527,988.65			(815,001.43)		631,989.00	1.00	0.65	-	0.00%
Total Capital Projects	\$ 534,918.57	\$ 3,954,898.00	\$ 5,304,818.00	\$ (815,001.43)	\$ (1,557,605.00)	\$ 3,747,213.00	\$ (742,602.00)	\$ 1.57	\$ -	0.00%
Total Governmental Funds	\$ 5,479,687.47	\$ 9,609,736.00	\$ 15,563,285.00	\$ (473,861.53)	\$ (1,050,335.28)	\$ 14,512,949.72	\$ (556,980.00)	\$ 19,493.75	\$ 1,362,399.00	10.36%
E1 - Water Fund	\$ 349,520.30	\$ 1,100,172.00	\$ 1,284,629.00	\$ 165,063.30	\$ 165,063.00	\$ 1,449,692.00	\$ -	\$ 0.30	\$ 62,647.00	4.52%
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	761,482.00	37.76%
E5 - Water Capital Improvements	123,171.08	1,185,800.00	1,185,800.00	123,171.08	268,698.00	1,454,498.00	145,527.00	0.08	-	0.00%
E6 - Sewer Capital Improvements	139,522.43	1,505,000.00	1,505,000.00	139,522.43	263,193.00	1,768,193.00	123,671.00	0.43	-	0.00%
E9 - Oaks Assessment					144,219.00	144,219.00	144,219.00	-	-	0.00%
E12 - Water Debt Service	174,438.50	248,161.00	417,388.00	5,211.50	2,811.00	420,199.00	235,000.00	2,400.50	-	0.00%
E13 - Sewer Debt Service	41,535.22	310,800.00	308,200.00	44,135.22	279,135.00	587,335.00	-	0.22	-	0.00%
E14 - Water Treatment Plant #2	0.38			0.38	-		-	0.38	-	0.00%
E15 - WWTP Phase II		1,750,000.00	1,750,000.00	-	-	1,750,000.00	-	-	-	0.00%
Total Enterprise Funds	\$ 2,755,524.44	\$ 6,950,700.00	\$ 8,945,089.00	\$ 761,135.44	\$ 1,407,151.00	\$ 10,352,240.00	\$ 648,418.00	\$ 2,402.44	\$ 824,129.00	8.65%
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	\$ 91,438.00	\$ 21,896.19	\$ 2,186,528.00	9.64%

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

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

Rev. Code Sec. 5705.39

County Auditor's Office,
Licking County, Ohio
Newark, Ohio
July 12, 2012

Jamie Nicholson, Finance Director
City of Pataskala

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

Michael L. Smith

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

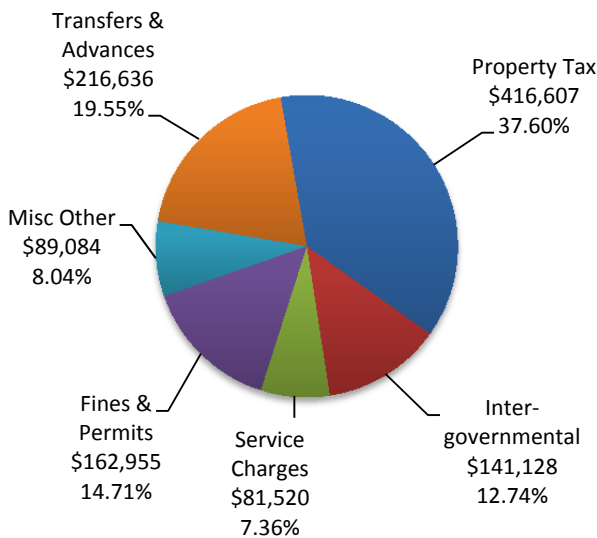
	AMENDED	OFFICIAL	CERTIFICATE	OF
		ESTIMATED	RESOURCES	
July 12, 2012	CITY OF PATASKALA	LICKING COUNTY		
	January 1, 2012			
	UNEC. BALANCE	TAXES	OTHER	TOTAL
GENERAL	\$ 1,283,911.77	\$ 944,941.00	\$ 949,307.00	\$ 3,178,159.77
SPECIAL REVENUE	\$ 3,630,789.94	\$ -	\$ 3,787,932.00	\$ 7,418,721.94
DEBT SERVICE	\$ 30,067.19	\$ -	\$ 158,280.00	\$ 188,347.19
CAPITAL PROJECTS	\$ 534,918.57	\$ -	\$ 3,212,296.00	\$ 3,747,214.57
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -
ENTERPRISE	\$ 2,755,524.44	\$ -	\$ 7,599,118.00	\$ 10,354,642.44
INTERNAL	\$ -	\$ -	\$ -	\$ -
FIDUCIARY	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 8,235,211.91	\$ 944,941.00	\$ 15,706,933.00	\$ 24,887,085.91
GENERAL FUND	UNENC. BALANCE	TAXES	OTHER	TOTAL
A1 GENERAL FUND	\$ 1,083,726.21	\$ 944,941.00	\$ 939,306.00	\$ 2,967,973.21
B70 CONSTRUCTION ACCTS.	\$ 200,185.56	\$ -	\$ 10,001.00	\$ 210,186.56
TOTAL	\$ 1,283,911.77	\$ 944,941.00	\$ 949,307.00	\$ 3,178,159.77
SPECIAL REVENUE	UNENC. BALANCE	TAXES	OTHER	TOTAL
B1 STREET FUND	\$ 723,432.31	\$ -	\$ 946,828.00	\$ 1,670,260.31
B2 STATE HIGHWAY	\$ 48,093.17	\$ -	\$ 48,250.00	\$ 96,343.17
B3 ECOLOGICAL PRESERVATION FUND	\$ -	\$ -	\$ -	\$ -
B5 PATASKALA CORP PARK JEDD	\$ 237.21	\$ -	\$ 250.00	\$ 487.21
B8 PERMISSIVE - CITY	\$ 482,481.27	\$ -	\$ 720,000.00	\$ 1,202,481.27
B9 STREET LEVY FUND	\$ -	\$ -	\$ 1,715.00	\$ 1,715.00
B10 RECREATION FUND	\$ 9,377.33	\$ -	\$ 40,000.00	\$ 49,377.33
B11 PARK USE	\$ 66,247.55	\$ -	\$ 25,000.00	\$ 91,247.55
B13 POLICE	\$ 2,087,235.54	\$ -	\$ 638,621.00	\$ 2,725,856.54
B14 IMMOBOLIZATION	\$ 490.00	\$ -	\$ 600.00	\$ 1,090.00
B17 COURT COMPUTER	\$ 25,262.09	\$ -	\$ 13,000.00	\$ 38,262.09
B18 ALCOHOL ENFORCEMENT	\$ 5,521.10	\$ -	\$ 500.00	\$ 6,021.10
B19 LAW ENFORCEMENT	\$ 777.77	\$ -	\$ 301.00	\$ 1,078.77
B20 MOBILE PARK TRUST FUND	\$ 4,408.77	\$ -	\$ 41.00	\$ 4,449.77
B32 CHIP	\$ 172.38	\$ -	\$ 409,828.00	\$ 410,000.38
B33 SAFE ROUTES TO SCHOOLS	\$ -	\$ -	\$ 772,226.00	\$ 772,226.00
B34 ODNR RECREATIONAL TRAIL	\$ 175,458.52	\$ -	\$ 64,370.00	\$ 239,828.52
B50 POLICE K-9 UNIT	\$ 1,279.61	\$ -	\$ 1.00	\$ 1,280.61
B60 SESQUECENTENNIAL	\$ 314.86	\$ -	\$ 401.00	\$ 715.86
C4 CDBG	\$ 0.46	\$ -	\$ 106,000.00	\$ 106,000.46
TOTAL	\$ 3,630,789.94	\$ -	\$ 3,787,932.00	\$ 7,418,721.94
DEBT SERVICE	UNENC. BALANCE	TAXES	OTHER	TOTAL
D1 DEBT SERVICE	\$ -	\$ -	\$ 158,280.00	\$ 158,280.00
D2 STREET BOND	\$ 30,067.19	\$ -	\$ -	\$ 30,067.19
TOTAL	\$ 30,067.19	\$ -	\$ 158,280.00	\$ 188,347.19
CAPITAL PROJECTS	UNENC. BALANCE	TAXES	OTHER	TOTAL
B36 STATE ROUTE 310 TIF	\$ 527,988.65	\$ -	\$ 104,001.00	\$ 631,989.65
C2 ISSUE I	\$ -	\$ -	\$ 899,998.00	\$ 899,998.00
C3 COURTER BRIDGE IMP	\$ 59.08	\$ -	\$ -	\$ 59.08
C5 MUNICIPAL BUILDING	\$ 6,870.84	\$ -	\$ 1.00	\$ 6,871.84
C6 CAPITAL IMPROVEMENT	\$ -	\$ -	\$ 2,208,296.00	\$ 2,208,296.00

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

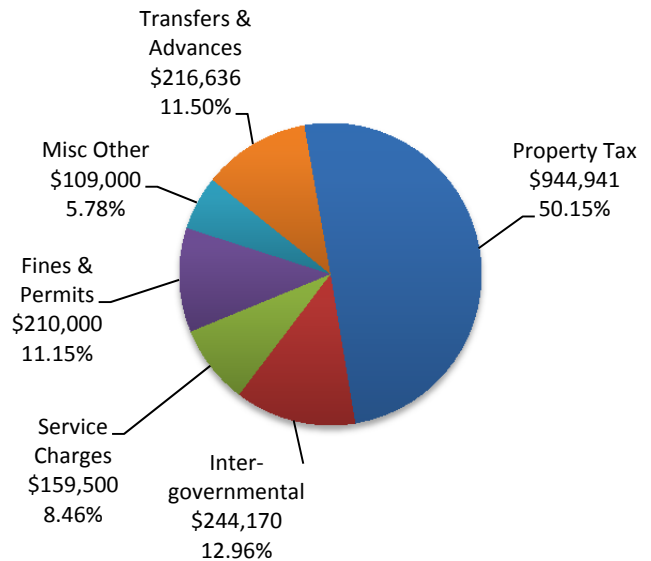
General Fund (A1)

Revenue – On a year to-date basis, the general fund has been credited with total revenue of approximately \$1.11 million which reflects 58.8% of budget. Excluding the impact of interfund advance repayments in the calculation, the total collected amount becomes 53.45% of budget. While it might appear that general fund revenue collections are running slightly behind budget when compared to a straight-line basis of 58.33% of budget, the timing of when the city receives its semi-annual property tax settlements has a tendency to skew the total. Taking the property tax receipt timing into consideration, the total is actually running at 65.69% of budget, or somewhat ahead of budget.

YTD General Fund Revenue by Source



General Fund Revenue - Budget



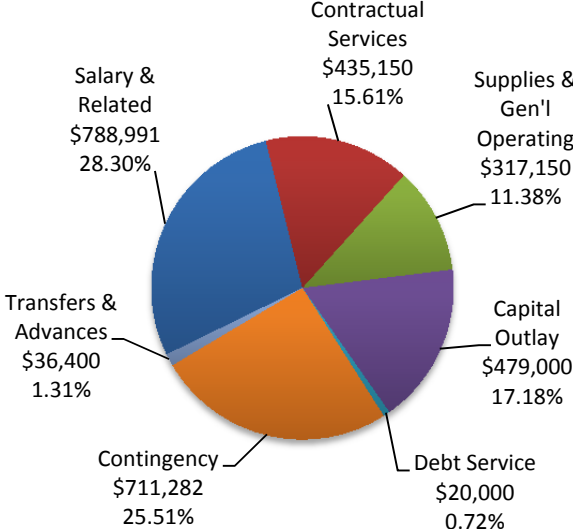
The largest revenue source for the general fund is property taxes which account for 50.15% of the 2012 revenue budget. To-date, the general fund has received \$416,607 in property taxes, or 44.09% of budget. This total is in line with the 2011 receipts (down \$1,687 from July 2011).

Intergovernmental revenues represent the second largest revenue category for the general fund. For 2012, it is projected to account for approximately \$244.2 thousand (12.96% of budget), and consists of the following revenue items: local government funds (LGF), property tax rollback/homestead exemption reimbursement from the state; electric utility income tax reimbursement; and cigarette/liquor taxes and fees. Through July 31, the fund has received \$141,128 in this category, or 57.8% of budget. The total is down by \$15.1 thousand, or 9.68%, from the same period in 2011. The decrease is primarily due to reduced local government funds distributions.

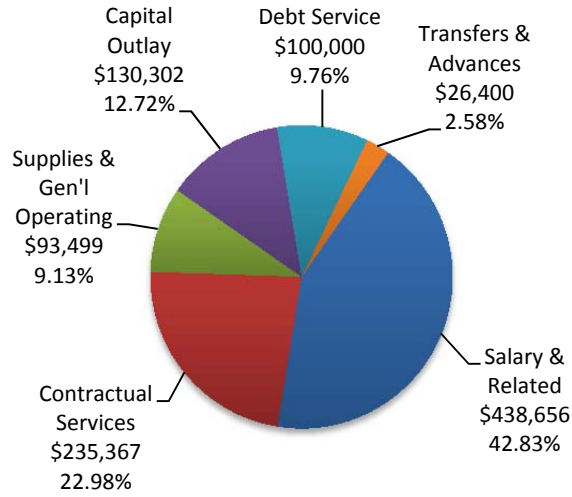
Fines, licenses and permits revenue is the other major general fund revenue source. The 2012 budget in this category is \$210.0 thousand (11.15% of budget), and consists of fines, forfeitures, building licenses/permits, and other miscellaneous permits. The city has received \$162,955 in this category to-date (77.6% of budget), and is down \$7.0 thousand (4.12%) from 2011. The variance is due to reduced collection of fines and forfeitures.

Expenditures – The general fund has a total appropriated expenditure budget of nearly \$2.97 million, inclusive of \$711.3 thousand in contingency funds. Total spending through July 31 is \$1.02 million and is equal to 34.51% of the 2012 budget. Excluding contingency and interfund advances and transfers in the calculation results in total spending equal to 44.94% of budget versus a straight-line basis of 58.33%.

General Fund Budget by Category



YTD General Fund Spending



Salaries, wages and other employee-related costs represent the largest expense category with a 2012 budget of \$789.0 thousand, or 28.3% of budget. Spending through July 31 is \$438.7 thousand or 55.6% of budget. The slightly favorable YTD variance (\$21.6 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 \$435.2 thousand (15.61% of budget) and provides for non-employee personal services. Spending through July 31 is \$235.4 thousand, or 54.09% of budget. It is important to note that 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. The major driver of the current positive variance is due to the city not yet having been invoiced for the 2012 Licking County Board of Health contract.

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 \$317.2 thousand, or 11.38% of budget. Spending to-date is \$93.5 thousand or 29.48% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$107.8 thousand (33.99% of budget). A lack of required spending on repairs and improvements to lands and buildings is the primary cause of the positive variance.

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

REVENUE		YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Taxes	Property Taxes	\$ 416,607	\$ 944,941	\$ 528,334	44.09%	\$ 418,293	\$ 999,991	\$ 581,698	41.83%	\$ (1,687)	-0.40%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ 416,607	\$ 944,941	\$ 528,334	44.09%	\$ 418,293	\$ 999,991	\$ 581,698	41.83%	\$ (1,687)	-0.40%
Intergovernmental	State Shared Taxes & Permits	\$ 135,647	\$ 241,170	\$ 105,523	56.25%	\$ 151,895	\$ 226,235	\$ 74,340	67.14%	\$ (16,248)	-10.70%
	Grants & Loans	2,000	-	(2,000)	100.00%	1,390	-	(1,390)	100.00%	611	43.94%
	Special Assessments	3,481	3,000	(481)	116.04%	2,967	-	(2,967)	100.00%	514	17.34%
	Total Intergovernmental	\$ 141,128	\$ 244,170	\$ 103,042	57.80%	\$ 156,252	\$ 226,235	\$ 69,983	69.07%	\$ (15,123)	-9.68%
Charges for Service	Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fees & Charges	81,520	159,500	77,980	51.11%	107,480	155,000	47,520	69.34%	(25,960)	-24.15%
	Total Charges for Service	\$ 81,520	\$ 159,500	\$ 77,980	51.11%	\$ 107,480	\$ 155,000	\$ 47,520	69.34%	\$ (25,960)	-24.15%
Fines, Licenses & Permits	Fines & Forfeitures	\$ 128,472	\$ 150,000	\$ 21,528	85.65%	\$ 135,172	\$ 105,000	\$ (30,172)	128.74%	\$ (6,700)	-4.96%
	Building, Licenses & Permits	34,028	60,000	25,972	56.71%	34,232	59,000	24,768	58.02%	(204)	-0.59%
	Other Permits	455	-	(455)	100.00%	555	1,000	445	55.50%	(100)	-18.02%
	Total Fines, Licenses & Permits	\$ 162,955	\$ 210,000	\$ 47,045	77.60%	\$ 169,959	\$ 165,000	\$ (4,959)	103.01%	\$ (7,004)	-4.12%
Other Sources	Investment Income	\$ 3,301	\$ 4,000	\$ 699	82.52%	\$ 3,432	\$ 3,100	\$ (332)	110.71%	\$ (131)	-3.82%
	Rental Income	71,876	100,000	28,124	71.88%	60,616	87,192	26,576	69.52%	11,260	18.58%
	Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Income	13,907	5,000	(8,907)	278.13%	5,644	5,000	(644)	112.89%	8,262	146.38%
	Total Other Sources	\$ 89,084	\$ 109,000	\$ 19,916	81.73%	\$ 69,693	\$ 95,292	\$ 25,599	73.14%	\$ 19,391	27.82%
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	\$ 1,107,930	\$ 1,884,247	\$ 776,317	58.80%	\$ 921,677	\$ 1,641,518	\$ 719,841	56.15%	\$ 186,253	20.21%
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	\$ 891,294	\$ 1,667,611	\$ 776,317	53.45%	\$ 921,677	\$ 1,641,518	\$ 719,841	56.15%	\$ (30,383)	-3.30%

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	\$ 321,657	\$ 593,112	\$ 271,455	45.77%	\$ -	\$ 271,455	45.77%	\$ 333,306	\$ (1,649)	-4.29%
	Benefits	116,999	195,879	78,880	40.27%	-	78,880	40.27%	118,903	(1,904)	-2.41%
	Total Salary & Related	\$ 438,656	\$ 788,991	\$ 350,335	44.40%	\$ -	\$ 350,335	44.40%	\$ 452,209	\$ (13,553)	-3.87%
Contractual Services		\$ 235,367	\$ 435,150	\$ 199,783	45.91%	\$ 87,348	\$ 112,435	25.84%	\$ 221,191	\$ 14,176	12.61%
Supplies & General Operating		\$ 93,499	\$ 317,150	\$ 223,651	70.52%	\$ 14,312	\$ 209,339	66.01%	\$ 84,949	\$ 8,550	4.08%
Capital Outlay		\$ 130,302	\$ 479,000	\$ 348,698	72.80%	\$ 11,135	\$ 337,562	70.47%	\$ 73,719	\$ 56,584	16.76%
Debt Service		\$ 100,000	\$ 200,000	\$ 100,000	50.00%	\$ -	\$ 100,000	50.00%	\$ 70,000	\$ 30,000	30.00%
Contingency Funds		\$ -	\$ 711,282	\$ 711,282	-100.00%	\$ -	\$ 711,282	100.00%	\$ -	\$ -	0.00%
Transfers & Advances		\$ 26,400	\$ 36,400	\$ 10,000	27.47%	\$ -	\$ 10,000	27.47%	\$ 10,250	\$ 16,150	161.50%
	Grand Total Expenditures	\$ 1,024,225	\$ 2,967,973	\$ 1,943,748	65.49%	\$ 112,795	\$ 1,830,953	61.69%	\$ 912,317	\$ 111,907	6.11%
Adjustments:	- Interfund transfers & advances	\$ (26,400)	\$ (36,400)	\$ (62,800)	172.53%	\$ -	\$ 10,000	27.47%	\$ (10,250)	\$ (16,150)	-161.50%
	- Contingency funds	-	(711,282)	(711,282)	-100.00%	-	711,282	100.00%	-	-	0.00%
	Total Adjustments	\$ (26,400)	\$ (747,682)	\$ (774,082)	96.47%	\$ -	\$ 721,282	96.47%	\$ (10,250)	\$ (16,150)	-2.24%
	Adjusted Grand Total Expenditures	\$ 997,825	\$ 2,220,291	\$ 1,222,466	55.06%	\$ 112,795	\$ 1,109,671	49.98%	\$ 902,067	\$ 95,757	8.63%

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

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
A 1 - General Fund	\$44,422.06	\$1,107,929.58	\$1,884,247.00	\$776,317.42	\$1,553,000.00	\$331,247.00
1 - Taxes	\$ -	\$ 416,606.60	\$ 944,941.00	\$528,334.40	\$ 815,000.00	\$129,941.00
1 - Property Taxes	\$ -	\$ 416,606.60	\$ 944,941.00	\$528,334.40	\$ 815,000.00	\$129,941.00
1 - Real Property Taxes	\$ -	\$ 413,158.60	\$ 939,941.00	\$526,782.40	\$ 810,000.00	\$129,941.00
2 - Other Property Taxes	\$ -	\$ 3,448.00	\$ 5,000.00	\$ 1,552.00	\$ 5,000.00	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Intergovernmental	\$ 4,395.84	\$ 141,128.37	\$ 244,170.00	\$103,041.63	\$ 259,500.00	\$ (15,330.00)
1 - State-Shared Taxes & Permits	\$ 4,395.84	\$ 135,647.30	\$ 241,170.00	\$105,522.70	\$ 256,500.00	\$ (15,330.00)
1 - Local Government Fund	\$ 3,789.46	\$ 70,524.71	\$ 113,670.00	\$ 43,145.29	\$ 129,000.00	\$ (15,330.00)
2 - Rollback/Homestead	\$ -	\$ 55,146.70	\$ 115,000.00	\$ 59,853.30	\$ 115,000.00	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
4 - Cigarette Tax	\$ 334.08	\$ 344.59	\$ 500.00	\$ 155.41	\$ 500.00	\$ -
5 - Liquor Permits	\$ 272.30	\$ 9,631.30	\$ 10,000.00	\$ 368.70	\$ 10,000.00	\$ -
2 - Grants & Loans	\$ -	\$ 2,000.00	\$ -	\$ (2,000.00)	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ 2,000.00	\$ -	\$ (2,000.00)	\$ -	\$ -
3 - Special Assessments	\$ -	\$ 3,481.07	\$ 3,000.00	\$ (481.07)	\$ 3,000.00	\$ -
1 - Special Assessments	\$ -	\$ 3,481.07	\$ 3,000.00	\$ (481.07)	\$ 3,000.00	\$ -
3 - Charges for Service	\$ 890.86	\$ 81,519.74	\$ 159,500.00	\$ 77,980.26	\$ 159,500.00	\$ -
1 - Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Delinquent Water/Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Fees & Charges	\$ 890.86	\$ 81,519.74	\$ 159,500.00	\$ 77,980.26	\$ 159,500.00	\$ -
1 - Franchise Fees	\$ 890.86	\$ 81,519.74	\$ 137,500.00	\$ 55,980.26	\$ 137,500.00	\$ -
2 - Tower Lease	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ -
4 - Fines, Licenses & Permits	\$20,602.26	\$ 162,955.13	\$ 210,000.00	\$ 47,044.87	\$ 210,000.00	\$ -
1 - Fines & Forfeitures	\$12,680.01	\$ 128,472.17	\$ 150,000.00	\$ 21,527.83	\$ 150,000.00	\$ -
1 - Fines & Forfeitures	\$12,680.01	\$ 128,472.17	\$ 150,000.00	\$ 21,527.83	\$ 150,000.00	\$ -
2 - Licenses & Permits	\$ 7,922.25	\$ 34,482.96	\$ 60,000.00	\$ 25,517.04	\$ 60,000.00	\$ -
1 - Building Licenses & Permits	\$ 7,807.25	\$ 34,027.96	\$ 60,000.00	\$ 25,972.04	\$ 60,000.00	\$ -
2 - Miscellaneous Permits	\$ 115.00	\$ 455.00	\$ -	\$ (455.00)	\$ -	\$ -
5 - Miscellaneous Revenue	\$18,533.10	\$ 89,083.74	\$ 109,000.00	\$ 19,916.26	\$ 109,000.00	\$ -
1 - Investment Income	\$ -	\$ 3,300.87	\$ 4,000.00	\$ 699.13	\$ 4,000.00	\$ -
1 - Investment Income	\$ -	\$ 3,300.87	\$ 4,000.00	\$ 699.13	\$ 4,000.00	\$ -
2 - Other Misc Revenue	\$18,533.10	\$ 85,782.87	\$ 105,000.00	\$ 19,217.13	\$ 105,000.00	\$ -
1 - Rental Income	\$11,955.93	\$ 71,876.25	\$ 100,000.00	\$ 28,123.75	\$ 100,000.00	\$ -
4 - Miscellaneous Income	\$ 6,577.17	\$ 13,906.62	\$ 5,000.00	\$ (8,906.62)	\$ 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	\$44,422.06	\$1,107,929.58	\$1,884,247.00	\$776,317.42	\$1,553,000.00	\$331,247.00

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

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Supplemental Approp.
A 1 - General Fund	\$ 95,576.30	\$ 1,024,224.55	\$ 112,795.48	\$ 2,967,973.00	\$ 1,830,952.97	\$ 2,734,513.00	\$ 233,460.00
01 - Mayor	\$ 1,324.55	\$ 9,786.77	\$ -	\$ 19,106.00	\$ 9,319.23	\$ 19,106.00	\$ -
1 - Wages	\$ 1,099.04	\$ 7,693.28	\$ -	\$ 13,189.00	\$ 5,495.72	\$ 13,189.00	\$ -
2 - Benefits	\$ 151.67	\$ 1,370.39	\$ -	\$ 2,117.00	\$ 746.61	\$ 2,117.00	\$ -
3 - Contractual Services	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
4 - Supplies & General Operating	\$ 73.84	\$ 723.10	\$ -	\$ 2,800.00	\$ 2,076.90	\$ 2,800.00	\$ -
02 - Finance Director	\$ 6,408.34	\$ 33,252.77	\$ -	\$ 43,023.00	\$ 9,770.23	\$ 43,023.00	\$ -
1 - Wages	\$ 4,527.30	\$ 21,933.53	\$ -	\$ 32,074.00	\$ 10,140.47	\$ 32,074.00	\$ -
2 - Benefits	\$ 1,437.54	\$ 6,482.18	\$ -	\$ 5,149.00	\$ (1,333.18)	\$ 5,149.00	\$ -
4 - Supplies & General Operating	\$ 443.50	\$ 4,837.06	\$ -	\$ 5,800.00	\$ 962.94	\$ 5,800.00	\$ -
03 - Finance Manager	\$ 9,916.22	\$ 58,181.06	\$ 2,060.09	\$ 97,477.00	\$ 37,235.85	\$ 97,477.00	\$ -
1 - Wages	\$ 4,051.14	\$ 30,284.62	\$ -	\$ 52,044.00	\$ 21,759.38	\$ 52,044.00	\$ -
2 - Benefits	\$ 1,169.09	\$ 10,057.17	\$ -	\$ 17,083.00	\$ 7,025.83	\$ 17,083.00	\$ -
3 - Contractual Services	\$ 4,258.07	\$ 15,771.95	\$ 2,060.09	\$ 24,350.00	\$ 6,517.96	\$ 24,350.00	\$ -
4 - Supplies & General Operating	\$ 437.92	\$ 2,067.32	\$ -	\$ 4,000.00	\$ 1,932.68	\$ 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	\$ 15,256.14	\$ 116,255.32	\$ 16,283.54	\$ 194,540.00	\$ 62,001.14	\$ 194,540.00	\$ -
1 - Wages	\$ 9,740.27	\$ 72,895.01	\$ -	\$ 121,740.00	\$ 48,844.99	\$ 121,740.00	\$ -
2 - Benefits	\$ 2,201.02	\$ 16,703.70	\$ -	\$ 23,000.00	\$ 6,296.30	\$ 23,000.00	\$ -
3 - Contractual Services	\$ 3,000.00	\$ 21,000.00	\$ 15,000.00	\$ 39,000.00	\$ 3,000.00	\$ 39,000.00	\$ -
4 - Supplies & General Operating	\$ 314.85	\$ 5,656.61	\$ 1,283.54	\$ 10,800.00	\$ 3,859.85	\$ 10,800.00	\$ -
06 - Magistrate/Mayor's Court	\$ 1,500.00	\$ 12,631.25	\$ 4,368.75	\$ 17,000.00	\$ -	\$ 17,000.00	\$ -
3 - Contractual Services	\$ 1,500.00	\$ 12,631.25	\$ 4,368.75	\$ 17,000.00	\$ -	\$ 17,000.00	\$ -
07 - Administrator	\$ 3,413.98	\$ 48,802.52	\$ 16,768.88	\$ 120,683.00	\$ 55,111.60	\$ 120,683.00	\$ -
1 - Wages	\$ 2,015.26	\$ 15,081.21	\$ -	\$ 25,891.00	\$ 10,809.79	\$ 25,891.00	\$ -
2 - Benefits	\$ 715.75	\$ 6,879.90	\$ -	\$ 9,992.00	\$ 3,112.10	\$ 9,992.00	\$ -
3 - Contractual Services	\$ 545.00	\$ 15,708.57	\$ 15,000.00	\$ 60,000.00	\$ 29,291.43	\$ 60,000.00	\$ -
4 - Supplies & General Operating	\$ 137.97	\$ 11,132.84	\$ 1,768.88	\$ 24,800.00	\$ 11,898.28	\$ 24,800.00	\$ -
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08 - Service Director	\$ 4,364.89	\$ 31,646.04	\$ -	\$ 56,579.00	\$ 24,932.96	\$ 56,579.00	\$ -
1 - Wages	\$ 2,718.10	\$ 20,440.10	\$ -	\$ 34,922.00	\$ 14,481.90	\$ 34,922.00	\$ -
2 - Benefits	\$ 978.45	\$ 8,307.11	\$ -	\$ 14,157.00	\$ 5,849.89	\$ 14,157.00	\$ -
4 - Supplies & General Operating	\$ 668.34	\$ 2,898.83	\$ -	\$ 7,500.00	\$ 4,601.17	\$ 7,500.00	\$ -
09 - Licking County Auditor	\$ -	\$ 7,008.99	\$ -	\$ 25,000.00	\$ 17,991.01	\$ 25,000.00	\$ -
3 - Contractual Services	\$ -	\$ 7,008.99	\$ -	\$ 25,000.00	\$ 17,991.01	\$ 25,000.00	\$ -
10 - State Auditor	\$ -	\$ -	\$ -	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ -
3 - Contractual Services	\$ -	\$ -	\$ -	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ -
11 - Council	\$ 2,071.54	\$ 20,966.63	\$ 4,926.77	\$ 40,678.00	\$ 14,784.60	\$ 40,678.00	\$ -
1 - Wages	\$ 1,800.77	\$ 13,931.64	\$ -	\$ 21,609.00	\$ 7,677.36	\$ 21,609.00	\$ -
2 - Benefits	\$ 248.50	\$ 2,140.29	\$ -	\$ 3,469.00	\$ 1,328.71	\$ 3,469.00	\$ -
3 - Contractual Services	\$ -	\$ 1,249.13	\$ 2,353.10	\$ 5,000.00	\$ 1,397.77	\$ 5,000.00	\$ -
4 - Supplies & General Operating	\$ 22.27	\$ 3,645.57	\$ 2,573.67	\$ 10,600.00	\$ 4,380.76	\$ 10,600.00	\$ -
12 - Council Clerk	\$ 3,626.54	\$ 28,755.56	\$ 984.05	\$ 54,085.00	\$ 24,345.39	\$ 54,085.00	\$ -
1 - Wages	\$ 2,998.03	\$ 21,413.64	\$ -	\$ 38,865.00	\$ 17,451.36	\$ 38,865.00	\$ -
2 - Benefits	\$ 503.32	\$ 6,176.49	\$ -	\$ 9,420.00	\$ 3,243.51	\$ 9,420.00	\$ -
4 - Supplies & General Operating	\$ 125.19	\$ 1,165.43	\$ 984.05	\$ 5,800.00	\$ 3,650.52	\$ 5,800.00	\$ -
13 - Street Lights	\$ 4,426.17	\$ 31,781.51	\$ 18,218.49	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -
3 - Contractual Services	\$ 4,426.17	\$ 31,781.51	\$ 18,218.49	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -
14 - Court Clerk	\$ 4,183.89	\$ 37,826.24	\$ -	\$ 73,478.00	\$ 35,651.76	\$ 73,478.00	\$ -
1 - Wages	\$ 3,135.24	\$ 21,964.49	\$ -	\$ 40,283.00	\$ 18,318.51	\$ 40,283.00	\$ -
2 - Benefits	\$ 1,042.70	\$ 8,827.54	\$ -	\$ 15,195.00	\$ 6,367.46	\$ 15,195.00	\$ -
4 - Supplies & General Operating	\$ 5.95	\$ 7,034.21	\$ -	\$ 18,000.00	\$ 10,965.79	\$ 18,000.00	\$ -
15 - Court Security	\$ 449.80	\$ 2,869.32	\$ -	\$ 4,238.00	\$ 1,368.68	\$ 4,238.00	\$ -
1 - Wages	\$ 400.80	\$ 2,468.83	\$ -	\$ 3,652.00	\$ 1,183.17	\$ 3,652.00	\$ -
2 - Benefits	\$ 49.00	\$ 400.49	\$ -	\$ 586.00	\$ 185.51	\$ 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	\$ -

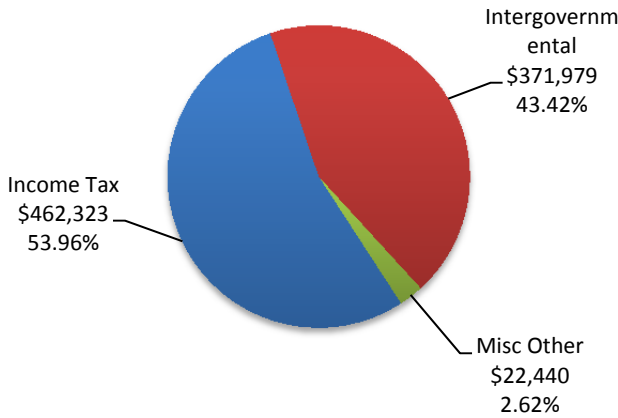
CITY OF PATASKALA, OHIO
2012 EXPENDITURE BUDGET ANALYSIS - General Fund
THROUGH JULY 31, 2012

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Supplemental Approp.
17 - Lands & Buildings	\$ 10,450.94	\$ 288,711.55	\$ 41,177.49	\$ 888,500.00	\$ 558,610.96	\$ 884,500.00	\$ 4,000.00
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Contractual Services	\$ 3,554.70	\$ 39,629.89	\$ 28,446.37	\$ 80,000.00	\$ 11,923.74	\$ 71,000.00	\$ 9,000.00
4 - Supplies & General Operating	\$ 1,443.77	\$ 18,779.52	\$ 1,595.75	\$ 129,500.00	\$ 109,124.73	\$ 134,500.00	\$ (5,000.00)
5 - Capital Outlay	\$ 5,452.47	\$ 130,302.14	\$ 11,135.37	\$ 479,000.00	\$ 337,562.49	\$ 479,000.00	\$ -
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	\$ 23,669.57	\$ 155,617.36	\$ 3,063.75	\$ 333,191.00	\$ 174,509.89	\$ 322,191.00	\$ 11,000.00
1 - Wages	\$ 13,265.04	\$ 91,529.67	\$ -	\$ 170,285.00	\$ 78,755.33	\$ 170,285.00	\$ -
2 - Benefits	\$ 5,497.59	\$ 47,099.84	\$ -	\$ 84,656.00	\$ 37,556.16	\$ 84,656.00	\$ -
3 - Contractual Services	\$ 100.00	\$ 680.00	\$ -	\$ 19,000.00	\$ 18,320.00	\$ 5,000.00	\$ 14,000.00
4 - Supplies & General Operating	\$ 4,806.94	\$ 16,307.85	\$ 3,063.75	\$ 59,250.00	\$ 39,878.40	\$ 62,250.00	\$ (3,000.00)
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 - Planning Commission	\$ -	\$ 1,112.54	\$ 1,310.57	\$ 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	\$ -	\$ 189.43	\$ 1,310.57	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
22 - BZA	\$ 85.95	\$ 1,160.03	\$ 843.19	\$ 3,566.00	\$ 1,562.78	\$ 1,766.00	\$ 1,800.00
1 - Wages	\$ -	\$ 246.45	\$ -	\$ 1,522.00	\$ 1,275.55	\$ 1,522.00	\$ -
2 - Benefits	\$ -	\$ 256.77	\$ -	\$ 544.00	\$ 287.23	\$ 244.00	\$ 300.00
4 - Supplies & General Operating	\$ 85.95	\$ 656.81	\$ 843.19	\$ 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	\$ 2,840.04	\$ 21,200.52	\$ 2,789.91	\$ 37,900.00	\$ 13,909.57	\$ 37,900.00	\$ -
3 - Contractual Services	\$ 922.35	\$ 7,149.56	\$ 1,901.60	\$ 11,600.00	\$ 2,548.84	\$ 11,600.00	\$ -
4 - Supplies & General Operating	\$ 1,917.69	\$ 14,050.96	\$ 888.31	\$ 26,300.00	\$ 11,360.73	\$ 26,300.00	\$ -
25 - Contingency Fund	\$ -	\$ -	\$ -	\$ 711,282.00	\$ 711,282.00	\$ 512,641.00	\$ 198,641.00
8 - Contingency	\$ -	\$ -	\$ -	\$ 711,282.00	\$ 711,282.00	\$ 512,641.00	\$ 198,641.00
26 - Sesquicentennial Fund	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -
7 - Transfers & Advances	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -
27 - Park Use Fund	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
28 - Project Manager	\$ 1,587.74	\$ 6,928.92	\$ -	\$ 25,819.00	\$ 18,890.08	\$ -	\$ 25,819.00
1 - Wages	\$ 970.74	\$ 1,206.96	\$ -	\$ 14,006.00	\$ 12,799.04	\$ -	\$ 14,006.00
2 - Benefits	\$ 268.29	\$ 1,368.29	\$ -	\$ 6,813.00	\$ 5,444.71	\$ -	\$ 6,813.00
4 - Supplies & General Operating	\$ 348.71	\$ 4,353.67	\$ -	\$ 5,000.00	\$ 646.33	\$ -	\$ 5,000.00
30 - Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 - Charter Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 95,576.30	\$ 1,024,224.55	\$ 112,795.48	\$ 2,967,973.00	\$ 1,830,952.97	\$ 2,734,513.00	\$ 233,460.00

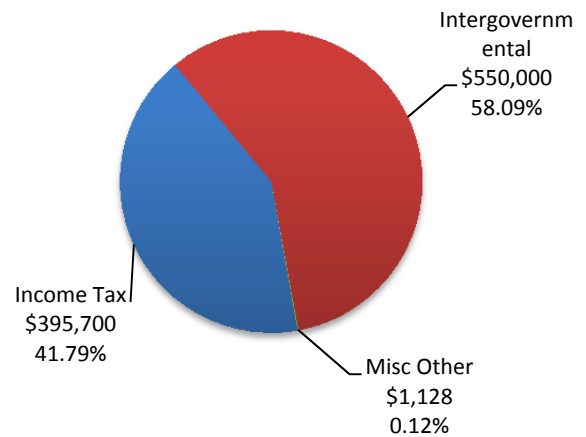
Street Fund (B1)

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 \$856.7 thousand, or 90.49% of budget. Total revenue to-date is approximately \$5.5 thousand (0.64%) below the same period in 2011. The fund’s primary revenue sources are income taxes and intergovernmental revenues.

YTD Street Fund Revenue by Source

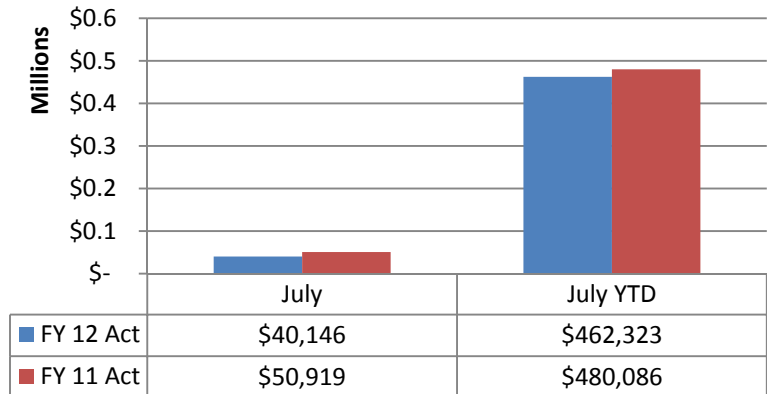


Street Fund Revenue - Budget



Year to-date Income tax revenues credited to the fund are \$462.3 thousand and represent 116.84% of budget. In comparison, collections through July 2011 were \$480.1 thousand and represented 59.01% of the 2011 full-year collections. Even though the allocation to the fund has been changed from 25% to 15% of total collections, it would appear that collections are running ahead of last year and may represent an opportunity to the city.

Income Tax Collections - Street Fund



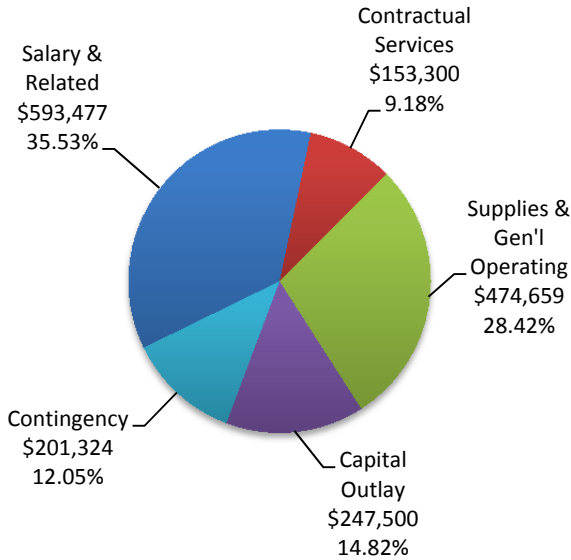
Intergovernmental revenues in the Street fund are budgeted at \$550.0 thousand and represent 58.09% of budget. This category is comprised of state-shared (i.e., permissive) taxes, and grants/loans from other governmental agencies. On a year to-date basis, the city has received \$372.0 thousand in this category (67.63% of budget) and is flat to 2011 collections. The favorable variance to budget in 2012 is due to the 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 \$22.4 thousand to-date. The significant positive variance to budget is due to the one-time receipt of: 2011 RITA

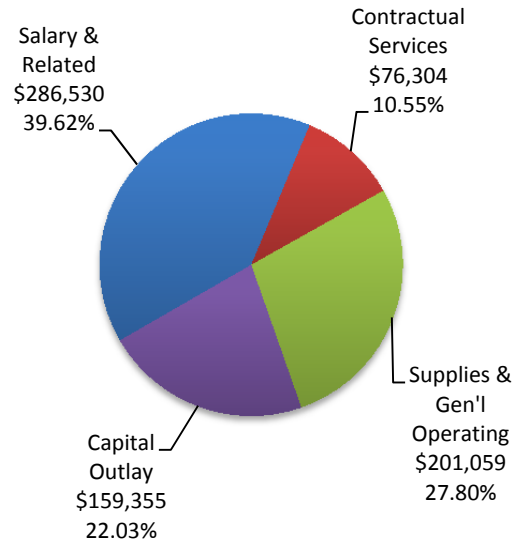
retainer refund (\$5.2 thousand); medical insurance rebate/refunds (\$8.5 thousand); sale of miscellaneous city assets (\$1.8 thousand); and miscellaneous vendor refunds (\$1.4 thousand).

Expenditures – The Street fund has a total appropriated expenditure budget of \$1.67 million, inclusive of \$201.3 thousand in contingency funds. Total spending through July 31 is \$723.2 thousand and is equal to 43.3% of the 2012 budget. Excluding contingency funds in the calculation, total spending is equal to 49.24% of budget versus a straight-line basis of 58.33%.

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 July 31 is \$286.5 thousand or 48.28% of budget. The slightly favorable YTD variance (\$21.6 thousand below budget) is due to better than anticipated use of overtime 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 \$201.1 thousand or 42.36% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$236.1 thousand (49.74% 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 July 31 is \$159.4 thousand, or 64.39% of budget. Including encumbrances in the calculation, the total committed to spend is \$168.6 thousand (68.12% 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. The major driver of the current higher rate of spending is due to the city having paid most of the cost of the Kennedy/Courter street repairs and the purchase of a new Caterpillar backhoe.

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

<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	462,323	395,700	(66,623)	116.84%	480,086	750,000	269,914	64.01%	(17,763)	-3.70%
	Total Taxes	\$ 462,323	\$ 395,700	\$ (66,623)	116.84%	\$ 480,086	\$ 750,000	\$ 269,914	64.01%	\$ (17,763)	-3.70%
Intergovernmental	State Shared Taxes & Permits	\$ 371,979	\$ 550,000	\$ 178,021	67.63%	\$ 369,478	\$ 550,000	\$ 180,522	67.18%	\$ 2,501	0.68%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 371,979	\$ 550,000	\$ 178,021	67.63%	\$ 369,478	\$ 550,000	\$ 180,522	67.18%	\$ 2,501	0.68%
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	646	628	(18)	102.94%	589	700	111	84.12%	58	9.79%
	Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Income	21,794	500	(21,294)	4358.76%	12,073	500	(11,573)	2414.66%	9,721	80.51%
	Total Other Sources	\$ 22,440	\$ 1,128	\$ (21,312)	1989.38%	\$ 12,662	\$ 1,200	\$ (11,462)	1055.17%	\$ 9,778	77.22%
Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 856,743	\$ 946,828	\$ 90,085	90.49%	\$ 862,226	\$ 1,301,200	\$ 438,974	66.26%	\$ (5,484)	-0.64%
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	\$ 856,743	\$ 946,828	\$ 90,085	90.49%	\$ 862,226	\$ 1,301,200	\$ 438,974	66.26%	\$ (5,484)	-0.64%

<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	\$ 193,308	\$ 387,796	\$ 194,488	50.15%	\$ -	\$ 194,488	50.15%	\$ 178,800	\$ 14,508	7.46%
	Benefits	93,223	205,681	112,458	54.68%	-	112,458	54.68%	102,984	(9,762)	-8.68%
	Total Salary & Related	\$ 286,530	\$ 593,477	\$ 306,947	51.72%	\$ -	\$ 306,947	51.72%	\$ 281,784	\$ 4,746	1.55%
	Contractual Services	\$ 76,304	\$ 153,300	\$ 76,996	50.23%	\$ 51,638	\$ 25,358	16.54%	\$ 59,618	\$ 16,686	65.80%
	Supplies & General Operating	201,059	474,659	273,600	57.64%	35,055	238,545	50.26%	148,026	53,033	22.23%
	Capital Outlay	159,355	247,500	88,145	35.61%	9,243	78,903	31.88%	-	159,355	201.96%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Contingency Funds	-	201,324	201,324	-100.00%	-	201,324	100.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 723,248	\$ 1,670,260	\$ 947,012	56.70%	\$ 95,935	\$ 851,077	50.95%	\$ 489,429	\$ 233,819	27.47%
Adjustments:	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	- Contingency funds	-	(201,324)	(201,324)	-100.00%	-	201,324	100.00%	-	-	0.00%
	Total Adjustments	\$ -	\$ (201,324)	\$ (201,324)	-100.00%	\$ -	\$ 201,324	100.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 723,248	\$ 1,468,936	\$ 745,688	50.76%	\$ 95,935	\$ 649,753	44.23%	\$ 489,429	\$ 233,819	35.99%

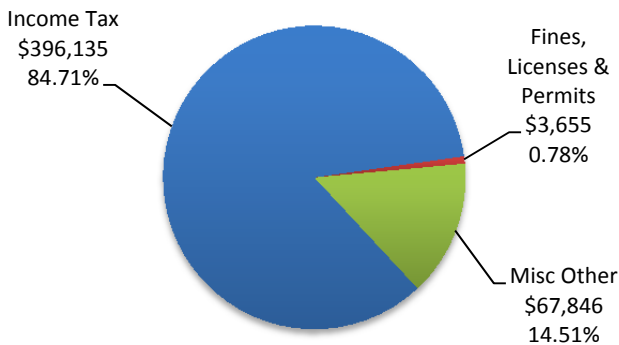
CITY OF PATASKALA, OHIO
2012 REVENUE BUDGET ANALYSIS - Street Fund (B1)
THROUGH JULY 31, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B 1 - Street Fund	\$ 100,859.54	\$ 856,742.61	\$ 946,828.00	\$ 90,085.39	\$ 946,828.00	\$ -
1 - Taxes	\$ 40,145.57	\$ 462,323.30	\$ 395,700.00	\$ (66,623.30)	\$ 395,700.00	\$ -
2 - Income Taxes	\$ 40,145.57	\$ 462,323.30	\$ 395,700.00	\$ (66,623.30)	\$ 395,700.00	\$ -
1 - Income Taxes	\$ 40,145.57	\$ 461,864.67	\$ 395,700.00	\$ (66,164.67)	\$ 395,700.00	\$ -
2 - ODT Income Taxes	\$ -	\$ 458.63	\$ -	\$ (458.63)	\$ -	\$ -
2 - Intergovernmental	\$ 54,841.94	\$ 371,979.06	\$ 550,000.00	\$ 178,020.94	\$ 550,000.00	\$ -
1 - State-Shared Taxes & Permits	\$ 54,841.94	\$ 371,979.06	\$ 550,000.00	\$ 178,020.94	\$ 550,000.00	\$ -
8 - Permissive Tax	\$ 54,841.94	\$ 371,979.06	\$ 550,000.00	\$ 178,020.94	\$ 550,000.00	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Miscellaneous Revenue	\$ 5,872.03	\$ 22,440.25	\$ 1,128.00	\$ (21,312.25)	\$ 1,128.00	\$ -
2 - Other Misc Revenue	\$ 5,872.03	\$ 22,440.25	\$ 1,128.00	\$ (21,312.25)	\$ 1,128.00	\$ -
1 - Rental Income	\$ 117.50	\$ 646.45	\$ 628.00	\$ (18.45)	\$ 628.00	\$ -
4 - Miscellaneous Income	\$ 5,754.53	\$ 21,793.80	\$ 500.00	\$ (21,293.80)	\$ 500.00	\$ -
Grand Total	\$ 100,859.54	\$ 856,742.61	\$ 946,828.00	\$ 90,085.39	\$ 946,828.00	\$ -

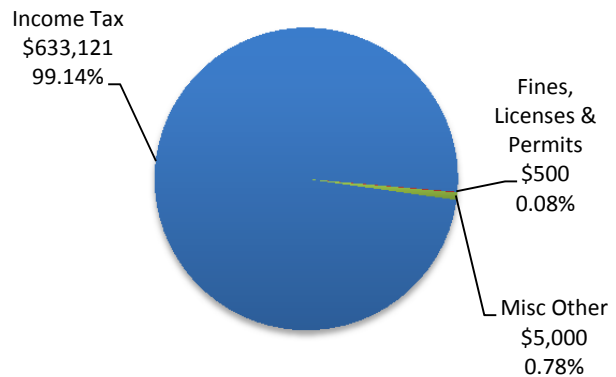
Police Fund (B13)

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 \$467.6 thousand in total revenue, or 73.23% of budget. Total revenue to-date, however, is approximately \$993.6 thousand (68%) below the same period in 2011. The fund’s primary revenue sources are income taxes and intergovernmental revenues.

YTD Police Fund Revenue by Source

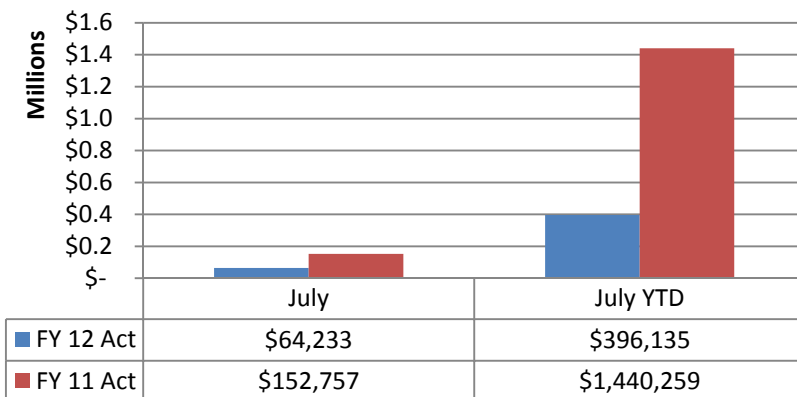


Police Fund Revenue - Budget



Year to-date Income tax revenues credited to the fund are \$396.1 thousand and represent 62.57% of budget. In comparison, collections through July 2011 were \$1.44 million and represented 59.01% of the 2011 full-year collections. Even though the allocation to the fund has been changed from 75% to 24% of total collections, it is clear that collections are running ahead of last year and may represent an opportunity to the city.

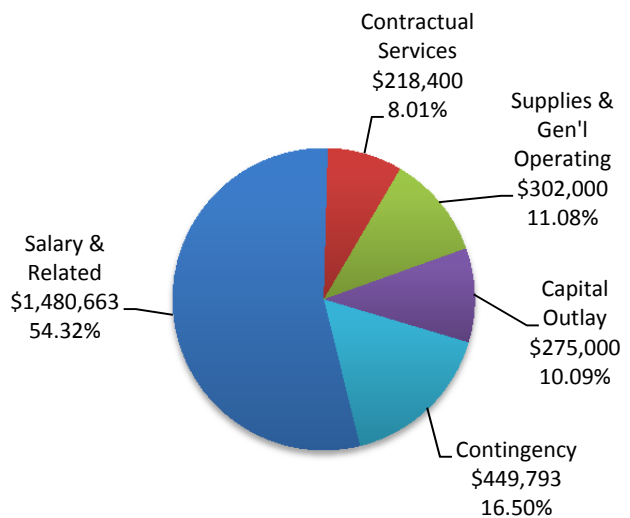
Income Tax Collections - Police Fund



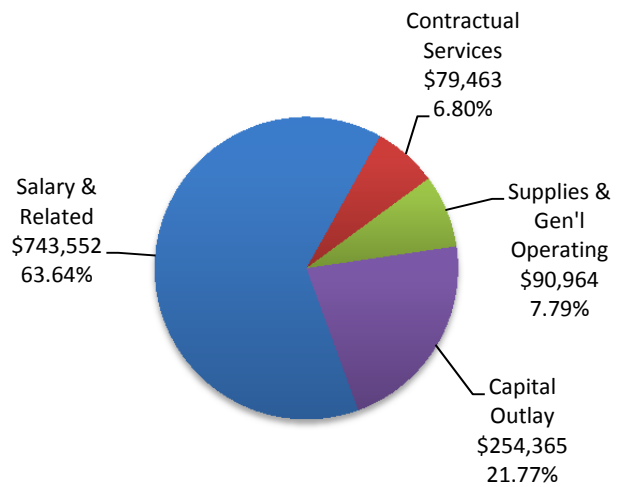
The other major category, Other Sources, was budgeted at \$5.0 thousand, and the city has received \$67.8 thousand to-date. The significant positive variance to budget is due to the one-time receipt of: 2011 RITA retainer refund (\$15.6 thousand); medical insurance rebate/refunds (\$14.7 thousand); sale 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 July 31 is \$1.16 thousand and is equal to 42.86% of the 2012 budget. Excluding contingency funds in the calculation, total spending is equal to 51.33% of budget versus a straight-line basis of 58.33%.

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 July 31 is \$743.6 thousand or 50.22% of budget. The slightly favorable YTD variance (\$47.8 thousand below budget) is due to better than anticipated use of overtime, several employees ‘opting out’ of the health insurance, 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 \$91.0 thousand or 30.12% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$140.0 thousand (46.36% 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 July 31 is \$254.4 thousand, or 92.5% of budget. The primary expenditure in this category is the purchase of 7 new police cruisers. The city took possession of those in July at a total cost of \$254.4 thousand.

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

<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	396,135	633,121	236,986	62.57%	1,440,259	2,229,000	788,741	64.61%	(1,044,124)	-72.50%
	Total Taxes	\$ 396,135	\$ 633,121	\$ 236,986	62.57%	\$ 1,440,259	\$ 2,229,000	\$ 788,741	64.61%	\$ (1,044,124)	-72.50%
Intergovernmental	State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ 3,430	\$ 5,000	\$ 1,571	68.59%	\$ (3,430)	-100.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ 3,430	\$ 5,000	\$ 1,571	68.59%	\$ (3,430)	-100.00%
Charges for Service	Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fees & Charges	-	-	-	0.00%	-	5,000	5,000	0.00%	-	0.00%
	Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 5,000	\$ 5,000	0.00%	\$ -	0.00%
Fines, Licenses & Permits	Fines & Forfeitures	\$ 3,655	\$ 500	\$ (3,155)	731.00%	\$ 175	\$ 1,000	\$ 825	17.50%	\$ 3,480	1988.57%
	Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ 3,655	\$ 500	\$ (3,155)	731.00%	\$ 175	\$ 1,000	\$ 825	17.50%	\$ 3,480	1988.57%
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	67,846	5,000	(62,846)	1356.92%	17,383	10,000	(7,383)	173.83%	50,463	290.30%
	Total Other Sources	\$ 67,846	\$ 5,000	\$ (62,846)	1356.92%	\$ 17,383	\$ 10,000	\$ (7,383)	173.83%	\$ 50,463	290.30%
Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 467,636	\$ 638,621	\$ 170,985	73.23%	\$ 1,461,246	\$ 2,250,000	\$ 788,754	64.94%	\$ (993,611)	-68.00%
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	\$ 467,636	\$ 638,621	\$ 170,985	73.23%	\$ 1,461,246	\$ 2,250,000	\$ 788,754	64.94%	\$ (993,611)	-68.00%

<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	\$ 518,596	\$ 971,062	\$ 452,466	46.59%	\$ -	\$ 452,466	46.59%	\$ 414,037	\$ 104,559	23.11%
	Benefits	224,956	509,601	284,645	55.86%	-	284,645	55.86%	202,433	22,523	7.91%
	Total Salary & Related	\$ 743,552	\$ 1,480,663	\$ 737,111	49.78%	\$ -	\$ 737,111	49.78%	\$ 616,470	\$ 127,082	17.24%
Contractual Services		\$ 79,463	\$ 218,400	\$ 138,937	63.62%	\$ 33,746	\$ 105,191	48.16%	\$ 109,948	\$ (30,484)	-28.98%
Supplies & General Operating		90,964	302,000	211,036	69.88%	49,035	162,001	53.64%	88,756	2,208	1.36%
Capital Outlay		254,365	275,000	20,635	7.50%	-	20,635	7.50%	1,424	252,941	1225.78%
Debt Service		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds		-	449,793	449,793	-100.00%	-	449,793	100.00%	-	-	0.00%
Transfers & Advances		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 1,168,344	\$ 2,725,856	\$ 1,557,512	57.14%	\$ 82,781	\$ 1,474,731	54.10%	\$ 816,598	\$ 351,746	23.85%
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	\$ 1,168,344	\$ 2,276,063	\$ 1,107,719	48.67%	\$ 82,781	\$ 1,024,938	45.03%	\$ 816,598	\$ 351,746	34.32%

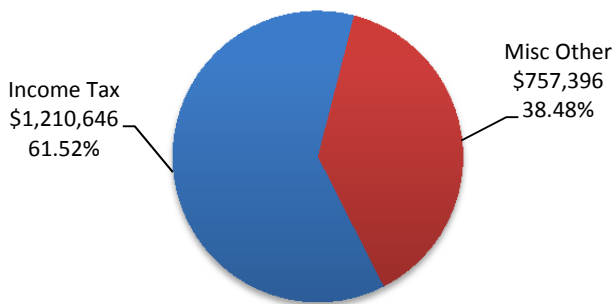
CITY OF PATASKALA, OHIO
2012 REVENUE BUDGET ANALYSIS - Police Fund (B13)
THROUGH JULY 31, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B13 - Police Levy	\$87,586.02	\$467,635.93	\$638,621.00	\$170,985.07	\$638,620.00	\$ 1.00
1 - Taxes	\$64,232.92	\$396,134.74	\$633,121.00	\$236,986.26	\$633,120.00	\$ 1.00
1 - Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Real Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Income Taxes	\$64,232.92	\$396,134.74	\$633,121.00	\$236,986.26	\$633,120.00	\$ 1.00
1 - Income Taxes	\$64,232.92	\$395,400.94	\$633,121.00	\$237,720.06	\$633,120.00	\$ 1.00
2 - ODT Income Taxes	\$ -	\$ 733.80	\$ -	\$ (733.80)	\$ -	\$ -
2 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - State-Shared Taxes & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Rollback/Homestead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 -Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Fees & Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Franchise Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Fines, Licenses & Permits	\$ 525.00	\$ 3,655.00	\$ 500.00	\$ (3,155.00)	\$ 500.00	\$ -
1 - Fines & Forfeitures	\$ 525.00	\$ 3,655.00	\$ 500.00	\$ (3,155.00)	\$ 500.00	\$ -
1 - Fines & Forfeitures	\$ 525.00	\$ 3,655.00	\$ 500.00	\$ (3,155.00)	\$ 500.00	\$ -
5 - Miscellaneous Revenue	\$22,828.10	\$ 67,846.19	\$ 5,000.00	\$ (62,846.19)	\$ 5,000.00	\$ -
2 - Other Misc Revenue	\$22,828.10	\$ 67,846.19	\$ 5,000.00	\$ (62,846.19)	\$ 5,000.00	\$ -
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$22,828.10	\$ 67,846.19	\$ 5,000.00	\$ (62,846.19)	\$ 5,000.00	\$ -
Grand Total	\$87,586.02	\$467,635.93	\$638,621.00	\$170,985.07	\$638,620.00	\$ 1.00

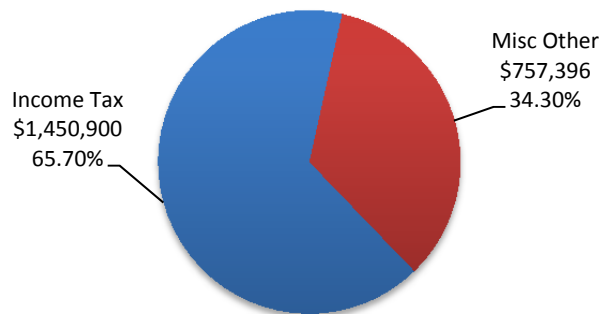
Capital Improvements Fund (C6)

Revenue – The Capital Improvements fund has a 2012 revenue budget of \$2.21 million. On a year to-date basis, the fund has received approximately \$1.97 in total revenue, or 89.12% 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



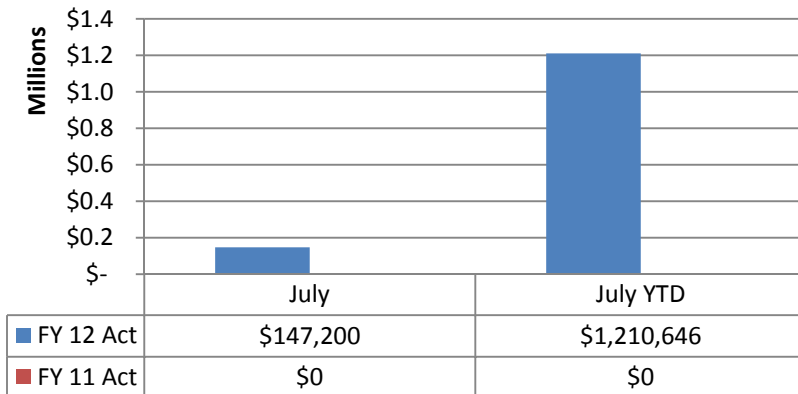
Capital Improvements Fund Revenue Budget



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 \$1.21 million and represent 83.44% of budget. As was the case in the previously reviewed funds, it is

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

Income Tax Collections Capital Improvements Fund

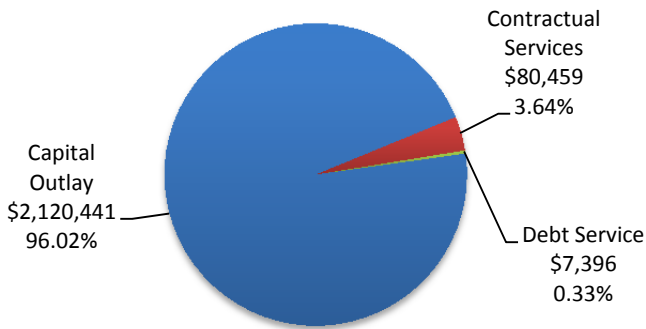


The other major category, Other Sources, was budgeted at \$757.4 thousand, and to date, the city has received all of that revenue. This category is where a portion (\$750,000) of the 2012 BANs were recorded. The costs of issuance and underwriters discount associated with this portion of the BANs (\$7.5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

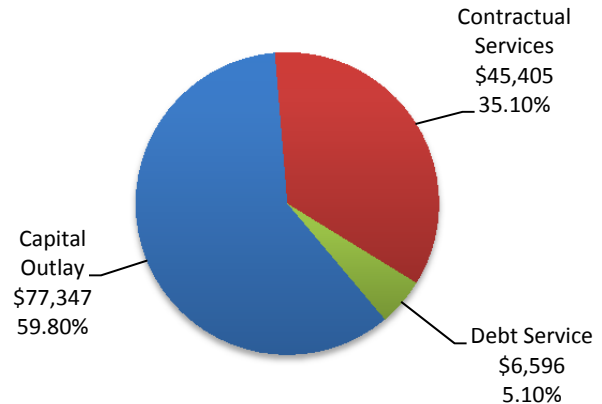
Expenditures – The Capital Improvements fund has a total appropriated expenditure budget of \$2.21 million. Total spending through July 31 is \$129.3 thousand and is equal to 5.86% of the 2012 budget.

Expenditures – The Capital Improvements fund has a total appropriated expenditure budget of \$2.21 million. Total spending through July 31 is \$129.3 thousand and is equal to 5.86% of the 2012 budget. Including encumbrances in the calculation, total committed spending is equal to 72.6% of budget versus a straight-line basis of 58.33%.

Capital Fund Budget by Category



YTD Capital Fund Spending



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 \$2.21 million, (96.02% of budget) and provides funding for the construction of a number of infrastructure improvements. Spending through July 31 is \$77.3 thousand, or 3.65% of budget. Including encumbrances in the calculation, total committed spending is equal to \$1.55 million (73.16% of budget). The primary planned expenditures in this category are the 2012 Roadway Asset Management Plan (RAMP) projects, and include the following projects:

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	94,425
Havens Corner	86,964
Other Projects TBD	474,747
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 July 31 is \$45.4 thousand, or 56.43% 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
JULY 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	1,210,646	1,450,900	240,254	83.44%	-	-	-	0.00%	1,210,646	100.00%
	Total Taxes	\$ 1,210,646	\$ 1,450,900	\$ 240,254	83.44%	\$ -	\$ -	\$ -	0.00%	\$ 1,210,646	100.00%
Intergovernmental	State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service	Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines, Licenses & Permits	Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Bond/Note Issuance	750,000	750,000	-	100.00%	-	-	-	0.00%	750,000	100.00%
	Sale of Assets	7,396	7,396	0	100.00%	-	-	-	0.00%	7,396	100.00%
	Other Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Other Sources	\$ 757,396	\$ 757,396	\$ 0	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 757,396	100.00%
Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 1,968,042	\$ 2,208,296	\$ 240,254	89.12%	\$ -	\$ -	\$ -	0.00%	\$ 1,968,042	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	\$ 1,968,042	\$ 2,208,296	\$ 240,254	89.12%	\$ -	\$ -	\$ -	0.00%	\$ 1,968,042	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		\$ 45,405	\$ 80,459	\$ 35,054	43.57%	\$ -	\$ 35,054	43.57%	\$ -	\$ 45,405	129.53%
Supplies & General Operating		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Capital Outlay		77,347	2,120,441	2,043,094	96.35%	1,473,923	569,172	26.84%	-	77,347	13.59%
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	\$ 129,348	\$ 2,208,296	\$ 2,078,948	94.14%	\$ 1,473,923	\$ 605,026	27.40%	\$ -	\$ 129,348	21.38%
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	\$ 129,348	\$ 2,208,296	\$ 2,078,948	94.14%	\$ 1,473,923	\$ 605,026	27.40%	\$ -	\$ 129,348	21.38%

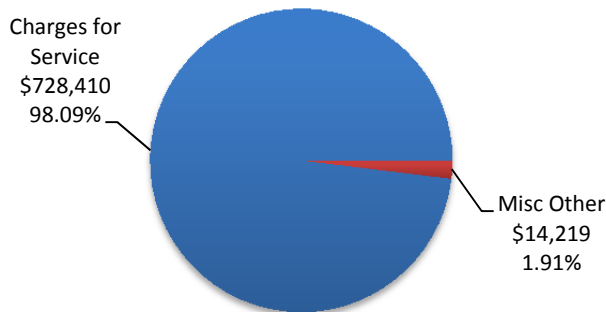
CITY OF PATASKALA, OHIO
 2012 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (C6)
 THROUGH JULY 31, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
C 6 - Capital Improvements	\$147,200.43	\$1,968,041.87	\$2,208,296.00	\$240,254.13	\$2,950,900.00	\$(742,604.00)
1 - Taxes	\$147,200.43	\$1,210,645.94	\$1,450,900.00	\$240,254.06	\$1,450,900.00	\$ -
2 - Income Taxes	\$147,200.43	\$1,210,645.94	\$1,450,900.00	\$240,254.06	\$1,450,900.00	\$ -
1 - Income Taxes	\$147,200.43	\$1,208,964.30	\$1,450,900.00	\$241,935.70	\$1,450,900.00	\$ -
2 - ODT Income Taxes	\$ -	\$ 1,681.64	\$ -	\$ (1,681.64)	\$ -	\$ -
5 - Miscellaneous Revenue	\$ -	\$ 757,395.93	\$ 757,396.00	\$ 0.07	\$1,500,000.00	\$(742,604.00)
2 - Other Misc Revenue	\$ -	\$ 757,395.93	\$ 757,396.00	\$ 0.07	\$1,500,000.00	\$(742,604.00)
2 - Proceeds from Debt Issuance	\$ -	\$ 750,000.00	\$ 750,000.00	\$ -	\$1,500,000.00	\$(750,000.00)
3 - Sale of Assets	\$ -	\$ 7,395.93	\$ 7,396.00	\$ 0.07	\$ -	\$ 7,396.00
Grand Total	\$147,200.43	\$1,968,041.87	\$2,208,296.00	\$240,254.13	\$2,950,900.00	\$(742,604.00)

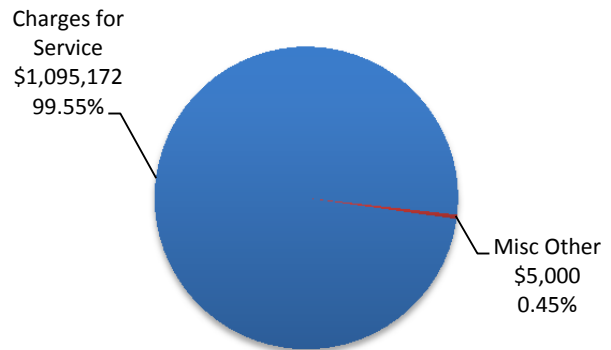
Water Fund (E1)

Revenue – The Water fund has a 2012 revenue budget of \$1.1 million. On a year to-date basis, the Water fund has received approximately \$742.6 thousand in total revenue, or 67.5% of budget, and is up by \$119.5 thousand or 19.18% from the same period in 2011. The fund’s primary revenue sources are charges for service and other sources.

YTD Water Fund Revenue by Source

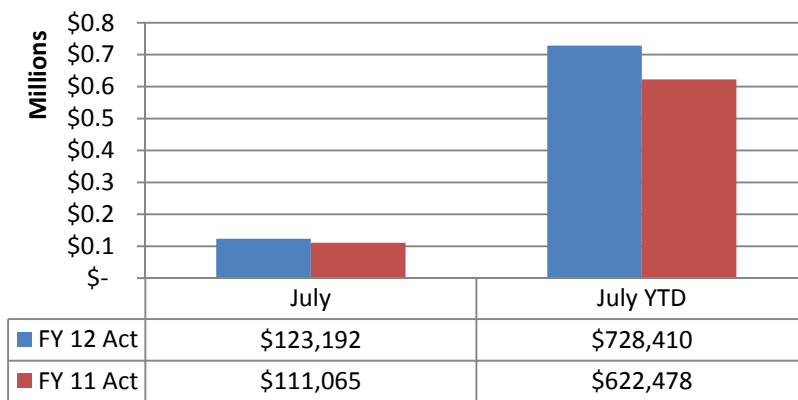


Water Fund Revenue - Budget



Year to-date service charge revenues credited to the fund are \$728.4 thousand and represent 66.51% of budget. In comparison, collections through July 2011 were \$622.5 thousand and represented 53.32% of the 2011 full-year collections. It would appear that collections are running ahead of last year and may represent an opportunity to the city.

Usage Fee Collections - Water Fund

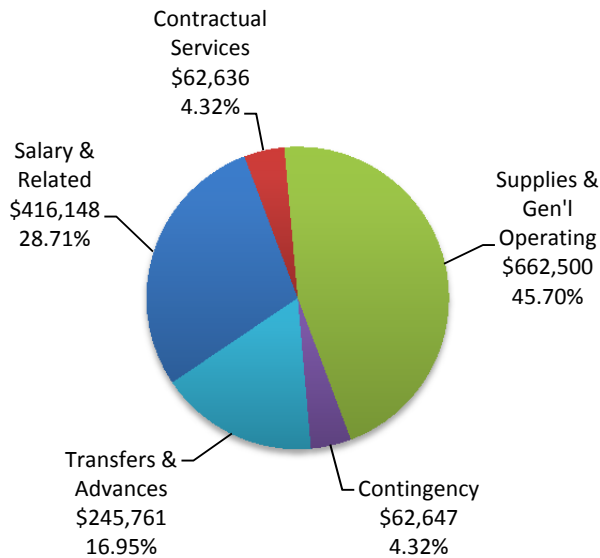


The other major category, Other Sources, was budgeted at \$5.0 thousand, and the city has received \$14.2 thousand to-date. The significant positive variance to budget is due to the one-time receipt of: medical insurance rebate/refunds (\$6.0 thousand); sale of miscellaneous city assets (\$2.9 thousand); employee

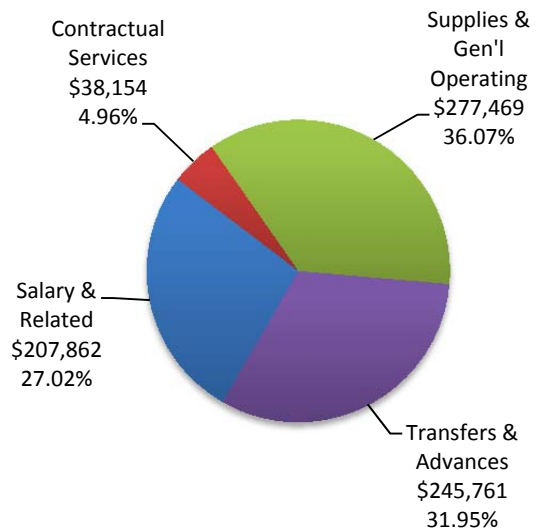
COBRA premiums (\$3.4 thousand), and increased plan purchases (\$1.0 thousand).

Expenditures – The Water fund has a total appropriated expenditure budget of \$1.44 million, inclusive of \$62.6 thousand in contingency funds. Total spending through July 31 is \$769.2 thousand and is equal to 53.06% of the 2012 budget. Excluding transfers, advances and contingency funds in the calculation, total spending is equal to 45.87% of budget versus a straight-line basis of 58.33%.

Water Fund Budget by Category



YTD Water Fund Spending



Supplies and general operating is the 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 \$277.5 thousand or 41.88% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$419.2 thousand (63.27% 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 \$416.1 thousand, or 28.71% of the total fund budget. Spending through July 31 is \$207.9 thousand or 49.95% of budget. The slightly favorable YTD variance (\$34.9 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
 JULY 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	\$ 728,410	\$ 1,095,172	\$ 366,762	66.51%	\$ 622,578	\$ 1,095,172	\$ 472,594	56.85%	\$ 105,832	17.00%
	Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 728,410	\$ 1,095,172	\$ 366,762	66.51%	\$ 622,578	\$ 1,095,172	\$ 472,594	56.85%	\$ 105,832	17.00%
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%	-	-	-	0.00%	-	0.00%
	Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Income	14,219	5,000	(9,219)	284.38%	530	5,000	4,470	10.60%	13,689	2581.79%
	Total Other Sources	\$ 14,219	\$ 5,000	\$ (9,219)	284.38%	\$ 530	\$ 5,000	\$ 4,470	10.60%	\$ 13,689	2581.79%
Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 742,629	\$ 1,100,172	\$ 357,543	67.50%	\$ 623,109	\$ 1,100,172	\$ 477,063	56.64%	\$ 119,521	19.18%
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	\$ 742,629	\$ 1,100,172	\$ 357,543	67.50%	\$ 623,109	\$ 1,100,172	\$ 477,063	56.64%	\$ 119,521	19.18%

		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	\$ 129,381	\$ 261,821	\$ 132,440	50.58%	\$ -	\$ 132,440	50.58%	\$ 124,191	\$ 5,189	3.92%
	Benefits	78,482	154,327	75,845	49.15%	-	75,845	49.15%	71,074	7,408	9.77%
	Total Salary & Related	\$ 207,862	\$ 416,148	\$ 208,286	50.05%	\$ -	\$ 208,286	50.05%	\$ 195,265	\$ 12,597	6.05%
Contractual Services		\$ 38,154	\$ 62,636	\$ 24,482	39.09%	\$ 11,128	\$ 13,354	21.32%	\$ 19,620	\$ 18,534	138.78%
Supplies & General Operating		277,469	662,500	385,031	58.12%	141,698	243,333	36.73%	212,936	64,533	26.52%
Capital Outlay		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Debt Service		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds		-	62,647	62,647	-100.00%	-	62,647	100.00%	-	-	0.00%
Transfers & Advances		245,761	245,761	-	0.00%	-	-	0.00%	628,042	(382,281)	100.00%
	Grand Total Expenditures	\$ 769,246	\$ 1,449,692	\$ 680,446	46.94%	\$ 152,826	\$ 527,620	36.40%	\$ 1,055,863	\$ (286,617)	-54.32%
Adjustments:											
	- Interfund transfers & advances	\$ (245,761)	\$ (245,761)	\$ (491,522)	200.00%	\$ -	\$ -	0.00%	\$ (628,042)	\$ 382,281	100.00%
	- Contingency funds	-	(62,647)	(62,647)	-100.00%	-	62,647	100.00%	-	-	0.00%
	Total Adjustments	\$ (245,761)	\$ (308,408)	\$ (62,647)	20.31%	\$ -	\$ 62,647	20.31%	\$ (628,042)	\$ 382,281	610.21%
	Adjusted Grand Total Expenditures	\$ 523,485	\$ 1,141,284	\$ 617,799	54.13%	\$ 152,826	\$ 464,973	40.74%	\$ 427,822	\$ 95,664	20.57%

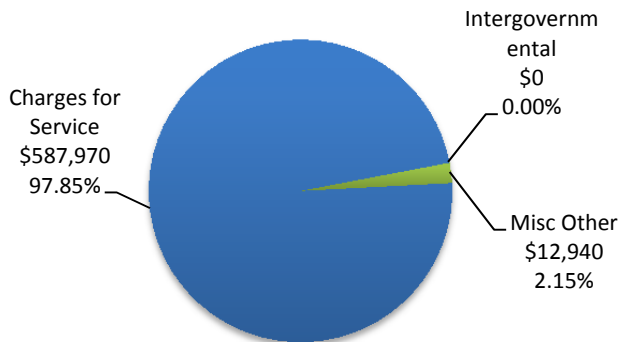
CITY OF PATASKALA, OHIO
 2012 REVENUE BUDGET ANALYSIS - Water Utility Fund (E1)
 THROUGH JULY 31, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 1 - Water Fund	\$128,613.58	\$742,629.33	\$1,100,172.00	\$357,542.67	\$1,100,172.00	\$ -
3 -Charges for Service	\$123,192.15	\$728,410.47	\$1,095,172.00	\$366,761.53	\$1,095,172.00	\$ -
1 - Water & Sewer	\$123,192.15	\$728,410.47	\$1,095,172.00	\$366,761.53	\$1,095,172.00	\$ -
1 - Water Utility Collections	\$123,192.15	\$728,410.47	\$1,095,172.00	\$366,761.53	\$1,095,172.00	\$ -
5 - Miscellaneous Revenue	\$ 5,421.43	\$ 14,218.86	\$ 5,000.00	\$ (9,218.86)	\$ 5,000.00	\$ -
2 - Other Misc Revenue	\$ 5,421.43	\$ 14,218.86	\$ 5,000.00	\$ (9,218.86)	\$ 5,000.00	\$ -
4 - Miscellaneous Income	\$ 5,421.43	\$ 14,218.86	\$ 5,000.00	\$ (9,218.86)	\$ 5,000.00	\$ -
Grand Total	\$128,613.58	\$742,629.33	\$1,100,172.00	\$357,542.67	\$1,100,172.00	\$ -

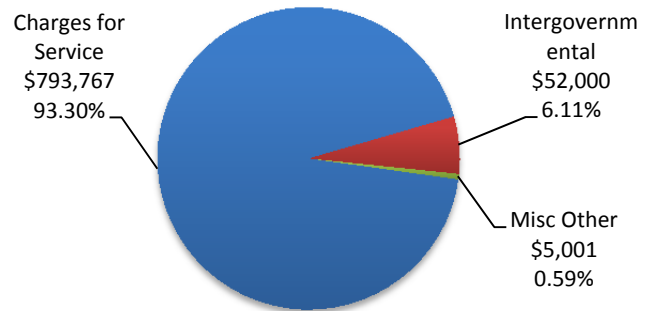
Sewer Fund (E2)

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 \$600.9 thousand in total revenue, or 70.63% of budget. It is down, however, by \$670.3 thousand or 52.73% 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

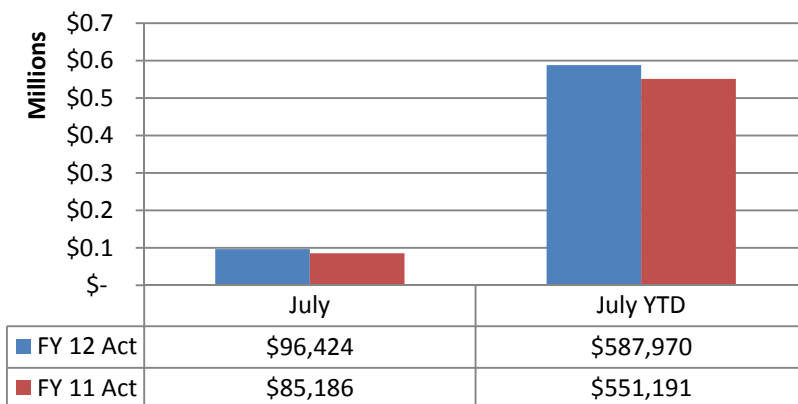


Sewer Fund Revenue - Budget



Year to-date service charge revenues credited to the fund are \$588.0 thousand and represent 74.07% of budget. In comparison, collections through July 2011 were \$551.2 thousand and represented 56.46% of the 2011 full-year collections. It would appear that collections are running ahead of last year and may represent an opportunity to the city.

Usage Fee Collections - Sewer Fund



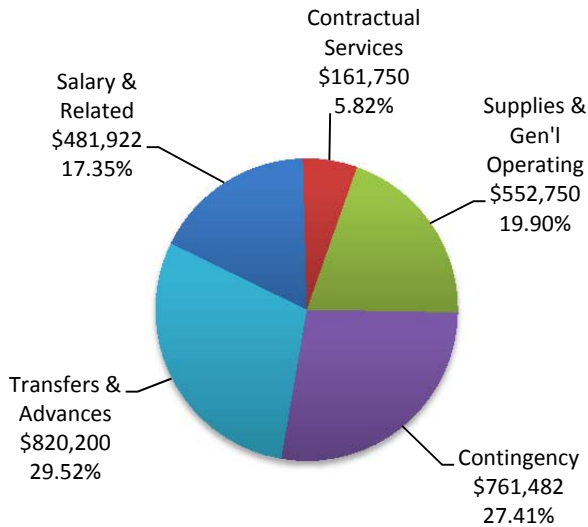
The intergovernmental revenue category reflects the remaining OWDA loan disbursements associated with the construction of the wastewater treatment plan. It is budgeted at \$52.0 thousand, but nothing has been received by the city to-date. The project is being finalized at this time, and the final distributions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

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

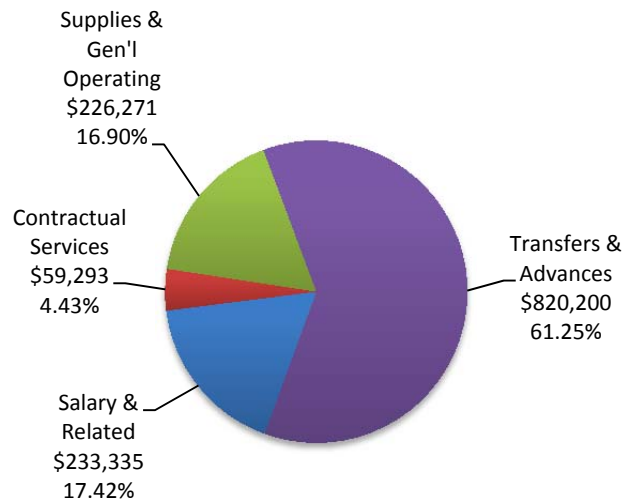
\$12.9 thousand to-date. The significant positive variance to budget is due to the one-time receipt of: medical insurance rebate/refunds (\$6.0 thousand); sale of surplus city assets (\$2.9 thousand); and employee COBRA premiums (\$2.6 thousand).

Expenditures – The Sewer fund has a total appropriated expenditure budget of \$2.77 million, inclusive of \$761.5 thousand in contingency funds. Total spending through July 31 is \$1.33 million and is equal to 48.2% of the 2012 budget. Excluding transfers, advances and contingency funds in the calculation, total spending is equal to 43.37% of budget versus a straight-line basis of 58.33%.

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 \$226.3 thousand or 40.94% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$333.3 thousand (60.31% 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 \$481.9 thousand, or 17.35% of budget. Spending through July 31 is \$233.3 thousand or 48.42% of budget. The slightly favorable YTD variance (\$47.8 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
 JULY 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	\$ 587,970	\$ 793,767	\$ 205,797	74.07%	\$ 551,191	\$ 793,767	\$ 242,576	69.44%	\$ 36,779	6.67%
	Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 587,970	\$ 793,767	\$ 205,797	74.07%	\$ 551,191	\$ 793,767	\$ 242,576	69.44%	\$ 36,779	6.67%
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	12,940	5,001	(7,939)	258.74%	531	5,000	4,469	10.62%	12,408	2335.93%
	Total Other Sources	\$ 12,940	\$ 5,001	\$ (7,939)	258.74%	\$ 531	\$ 5,000	\$ 4,469	10.62%	\$ 12,408	2335.93%
Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 600,909	\$ 850,768	\$ 249,859	70.63%	\$ 1,271,232	\$ 1,588,767	\$ 317,535	80.01%	\$ (670,323)	-52.73%
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	\$ 600,909	\$ 850,768	\$ 249,859	70.63%	\$ 1,271,232	\$ 1,588,767	\$ 317,535	80.01%	\$ (670,323)	-52.73%

		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	\$ 152,471	\$ 298,471	\$ 146,000	48.92%	\$ -	\$ 146,000	48.92%	\$ 123,952	\$ 28,519	19.53%
	Benefits	80,864	183,451	102,587	55.92%	-	102,587	55.92%	71,323	9,541	9.30%
	Total Salary & Related	\$ 233,335	\$ 481,922	\$ 248,587	51.58%	\$ -	\$ 248,587	51.58%	\$ 195,275	\$ 38,060	15.31%
Contractual Services		\$ 59,293	\$ 161,750	\$ 102,457	63.34%	\$ 15,241	\$ 87,216	53.92%	\$ 166,897	\$ (107,604)	-123.38%
Supplies & General Operating		226,271	552,750	326,479	59.06%	107,076	219,404	39.69%	213,222	13,048	5.95%
Capital Outlay		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Debt Service		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds		-	761,482	761,482	-100.00%	-	761,482	100.00%	-	-	0.00%
Transfers & Advances		820,200	820,200	-	0.00%	-	-	0.00%	227,992	592,208	100.00%
	Grand Total Expenditures	\$ 1,339,099	\$ 2,778,104	\$ 1,439,005	51.80%	\$ 122,317	\$ 1,316,688	47.40%	\$ 803,387	\$ 535,713	40.69%
Adjustments:											
	- Interfund transfers & advances	\$ (820,200)	\$ (820,200)	\$ (1,640,400)	200.00%	\$ -	\$ -	0.00%	\$ (227,992)	\$ (592,208)	100.00%
	- Contingency funds	-	(761,482)	(761,482)	-100.00%	-	761,482	100.00%	-	-	0.00%
	Total Adjustments	\$ (820,200)	\$ (1,581,682)	\$ (761,482)	48.14%	\$ -	\$ 761,482	48.14%	\$ (227,992)	\$ (592,208)	-77.77%
	Adjusted Grand Total Expenditures	\$ 518,899	\$ 1,196,422	\$ 677,523	56.63%	\$ 122,317	\$ 555,206	46.41%	\$ 575,395	\$ (56,496)	-10.18%

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

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 2 - Sewer Fund	\$101,845.29	\$600,909.46	\$850,768.00	\$249,858.54	\$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	\$ 96,423.87	\$587,969.79	\$793,767.00	\$205,797.21	\$793,767.00	\$ -
1 - Water & Sewer	\$ 96,423.87	\$587,969.79	\$793,767.00	\$205,797.21	\$793,767.00	\$ -
3 - Sewer Utility Collections	\$ 96,423.87	\$587,969.79	\$793,767.00	\$205,797.21	\$793,767.00	\$ -
5 - Miscellaneous Revenue	\$ 5,421.42	\$ 12,939.67	\$ 5,001.00	\$ (7,938.67)	\$ 5,000.00	\$ 1.00
2 - Other Misc Revenue	\$ 5,421.42	\$ 12,939.67	\$ 5,001.00	\$ (7,938.67)	\$ 5,000.00	\$ 1.00
2 - Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 5,421.42	\$ 12,939.67	\$ 5,001.00	\$ (7,938.67)	\$ 5,000.00	\$ 1.00
Grand Total	\$101,845.29	\$600,909.46	\$850,768.00	\$249,858.54	\$850,767.00	\$ 1.00

