



**City of Pataskala, Ohio
Finance Department**

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

James M. Nicholson
Finance Director

CITY OF PATASKALA, OHIO
March 2013 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

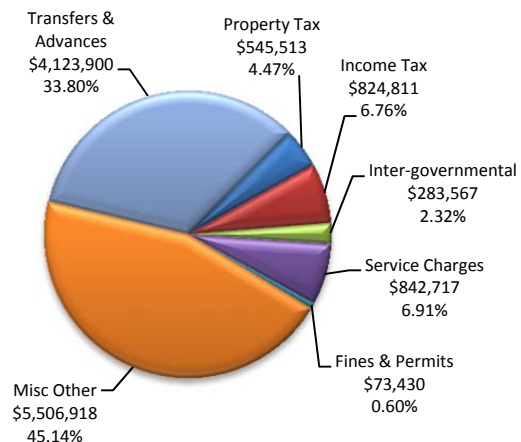
DATE: April 8, 2013

RE: **March 2012 Financial Condition Report**

The month of March was very productive in the Finance department. During March, we successfully completed the issuance of approximately \$5.4 million in one-year bond anticipation notes (BANs) and were pleased with the outcome. The net interest cost on the bonds was 0.685%, with a stated coupon of 1.5%. We received approximately \$60 thousand in premium on the bonds, which more than covered the costs of issuance. In addition to completing the 2013 bond issuance, we also continued to spend considerable resources on completing the supporting documentation and schedules for the basic financial statements (BFS) and CAFR. We also worked on the following projects: (1) coordinated and arranged for a capital lease arrangement for the MARCS radios with Motorola for the acquisition of the equipment; (2) arranged for the replacement of the copier in the Council Clerk's office; (3) prepared and distributed employee health insurance open enrollment letters; (4) collected TIF-related information for the annual TIRC reporting; (5) developed a draft RFP document for municipal building cleaning services; (6) coordinated with the Law Director to create an updated city policy for gifts and donations; (7) began development of legislation to amend the park use fee structure; and (8) held a bid opening for the Brightwaters lift station paving project. A total of three bids were received, with a low base bid of \$23,450, as compared to an engineer's estimate of \$20,550.

April 2013 will also be a very busy month, in that we plan to: (1) complete the preparation of the 2012 financial statements; (2) begin development of the CAFR documents, including letter of transmittal, Management's Discussion & Analysis (MD&A) and the statistical section; (3) begin implementation of the human resources management system; (4) prepare final draft of supplemental appropriation ordinance for third reading; (5) get the accounting system replacement project underway; (6) hold bid openings for Broad/Vine/Oak Meadow sidewalk and Summit Road drainage projects; and (7) complete and submit the 2011 US Census data request.

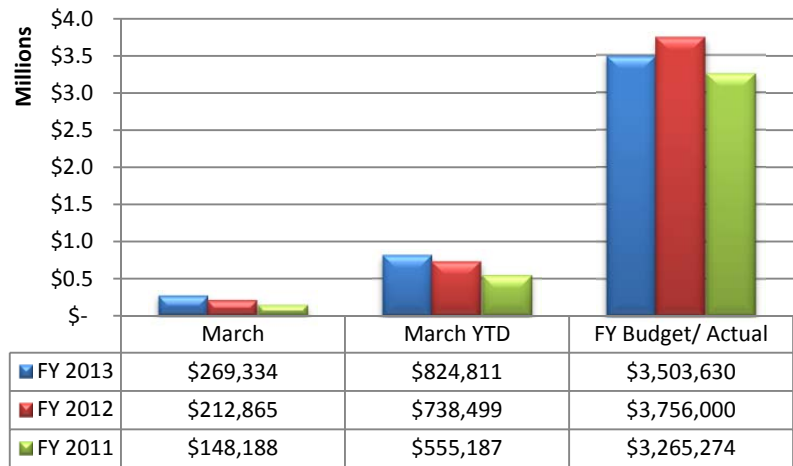
YTD Revenue by Source



After three months into 2013, I am pleased to present this report on the financial condition of the city as of March 31, 2013. On a year to-date cash basis, the city has collected approximately \$12.2 million in total revenue from all sources, or 50.53% of the full-year budget. This total is distorted, however, by the inclusion of \$5.4 million in debt issuance revenue, \$4.12 million in transfer/advance revenue and the collection in March of \$545 thousand in property taxes. Excluding the \$9.5 million in debt/transfer revenue from the equation, as well as adjusting for the timing of the property tax revenues would result in year to-date collection rate that is equal to 22.02% of budget. This amount is slightly below the 3-month straight-line rate of 25%. The shortfall was primarily the result of: (1) income tax collections running \$51.1 thousand below the straight-line rate; (2) \$57 thousand in homestead/rollback revenues not yet received from the state; and (3) \$1.7 million in grants/loans not yet received (\$500 thousand – Mink Street/OPWC, \$225 thousand – MARCS tower/LGIF, \$745 – SRTS, \$275 thousand – CHIP/CDBG).

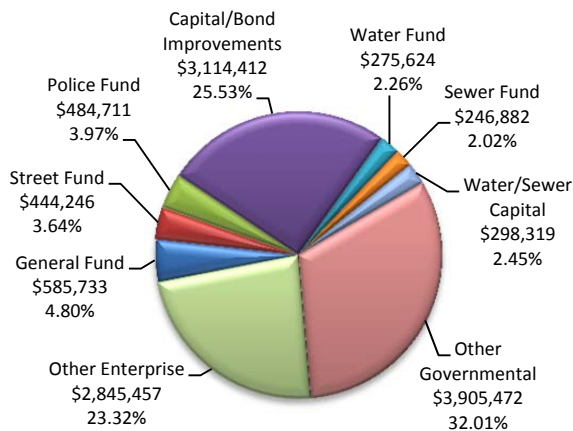
Income tax collections for the month were \$269,334 and were 26.53% higher than last year when compared to March 2012. Total year to-date collections are \$824.8 thousand (23.54% of budget), and when compared to a March 2012 YTD total of \$738.5 thousand, are \$86.3 thousand or 11.68% higher. The full-year 2013 budget is currently projected to be \$3.5 million. It is important to note that the March 2012 year to-date collections were 19.66% of full-year actual collections.

Income Tax Collections - All Funds



The city has received the first-half property tax settlement from Licking County. Total property taxes received to-date are \$545,513 and are \$77.2 thousand, or 16.48% higher than the same period in 2012. The increase is due to: (1) higher real

YTD Revenue by Fund



property tax collections (up \$25.4 thousand, or 6.09%); and (2) increased TIP payments in lieu of taxes (PILOT) which were up by \$51.8 thousand, or 100%. The 2013 budget in this line is \$923.0 thousand and is projected to be up by \$5.7 thousand (0.62%) above the 2012 full-year collections. This total also includes approximately \$106 thousand in TIF receipts, and approximately \$5 thousand in other property tax revenues.

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

in the form of loans, grants or reimbursements. For 2013, a total of \$2.84 million is budgeted, with \$1.70 million of the total expected to come from grants and loans. Through March 31, a total of \$283.6 thousand was collected (9.98% of the category budget) has been collected. Most of the current shortfall is due to: approximately \$500 thousand in Mink Street grant/loan proceeds from OPWC that will be received later in 2013; \$711 thousand in Safe Routes to School grants not yet received; \$242 thousand in CHIP/CDBG project reimbursements not received; and \$225 thousand MARCS LGIF loan not yet received.

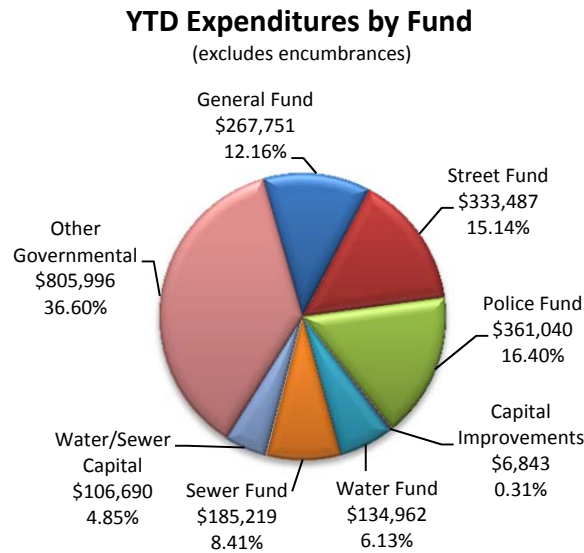
Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses and other customers. For 2013, approximately \$3.12 million has been budgeted for total service charge revenues. Year to-date collections are \$842.7 thousand, or 27.02% of the budget. The three-month total is up by \$219.5 thousand (35.22%) when compared to the same period in 2012. At \$2.95 million or 94.49% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through March 31 are \$802.5 thousand, or 27.23% of the full-year budget in this line item. In comparison, March 2012 year to-date collections were \$583.6 thousand and represented 22.62% of the full-year 2012 actual collections. This would indicate that collections are continuing to run ahead of the 2013 estimates. Provided that the current trend continues, water and sewer service charge revenues could be running between \$250-500 thousand better than budget on a full-year basis.

With Q1-2013 under our belt, spending appears to be in line with expectations, although several areas have accelerated annual spending into early-2013. As of March 31, the combined total unencumbered balance as a percentage of the budget (for all funds) is 38.4%. This compares favorably when compared to the 3-month straight-line rate of 25%, although the carryover of 2012 purchase orders into 2013 and the issuance of full-year 2013 purchase orders has the effect of understating the carryover ratio.

The general fund ended the month of March 2013 with an unencumbered balance of \$310,257, and is down by \$824.9 thousand, or 72.67% from February 2012. In addition, the Street (B1) fund unencumbered fund balance declined by \$152.6 thousand (27.58%), and the Police (B13) fund declined by \$288.1 thousand (26.06%) from 2012 as well. Much of the decline is the result of increased spending from the funds on projects and equipment. While these balance declines were not unanticipated, it will be important for the city to continue to closely monitor each of the key fund balances to ensure that adequate funding is available to provide the desired level of service to the community in the future. Unless income tax revenues increase dramatically in the near future (such as securing a major tenant for the business park/JRS), the ability of the city to be able to fund spending on capital projects may soon become limited.

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

Respectfully submitted,





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

BANK/FINANCIAL INSTITUTION BALANCES:

PNB Council Checking Account (per stmt)	\$	-
Outstanding checks		(53,329.47)
O/S check sweep pending		53,329.44
Bank error correction in-transit		-
Other unidentified reconciling item		0.03
Total PBB Council Checking Account	\$	0.00

PNB Council Sweep Acct (per stmt)	\$	9,159,779.04
Other in-transit		(9,207.58)
O/S check sweep pending		(53,329.44)
Total PNB Council Sweep	\$	9,097,242.02

Combined PNB Council Account **\$ 9,097,242.02**

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

PNB Water-Sewer Checking Acct (per stmt)	\$	-
Deposits in-transit		-
Outstanding checks		(41,209.85)
O/S check sweep pending		32,002.27
Bank error/other correction in-transit		9,207.58
Total PNB Water-Sewer Checking	\$	-

PNB Water-Sewer Sweep Acct (per stmt)	\$	3,963,043.05
Deposits in-transit		-
O/S check sweep pending		(32,002.27)
Bank error correction in-transit		-
Total PNB Water-Sewer Sweep	\$	3,931,040.78

Combined PNB Water-Sewer Account **\$ 3,931,040.78**

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

Petty Cash Funds **\$ -**

Investments (at cost)	\$	4,430.65
PNB CD 6881		-

Total Investments **\$ 4,430.65**

Total Statement Cash Balance **\$ 13,056,713.45**

(Not included in total bank balances)

PNB Mayors Court Account	\$	27,750.64
Deposits in transit		-
Outstanding checks/ACH		(27,525.64)
Bank error/corrections		-
Total Mayors Court	\$	225.00

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

SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

A1 - General Fund	\$	626,169.55
Total General Funds	\$	626,169.55

B1 - Street Fund	\$	682,373.08
B2 - State Highway		17,040.45
B3 - Ecological Preservation		1,000.00
B5 - JEDD Income Tax		237.21
B8 - Permissive License Tax		285,710.28
B9 - Street Levy		-
B10 - Recreation Fund		83,692.88
B11 - Park Use		18,957.51
B13 - Police Levy		1,129,142.76
B14 - Immobilization		490.00
B17 - Mayor's Court Computer		34,625.47
B18 - Alcohol Enforcement & Education		5,521.10
B19 - Law Enforcement Trust		3,164.96
B20 - Pataskala Mobile Home Park		4,430.65
B30 - FEMA Fund		9.00
B32 - CHIP Fund		107,716.61
B33 - Safe Routes to School		7,678.05
B34 - ODNR Recreational Trail		-
B50 - Police K-9		696.10
B60 - Sesquicentennial Fund		366.91
C4 - Community Development Block Grant		92,619.83
Total Special Revenue	\$	2,475,472.85

D1 - Debt Service Fund	\$	224,613.76
D2 - Street Bond		30,067.19
Total Debt Service	\$	254,680.95

C2 - State Issue II Capital Improvements	\$	2,604,283.00
C3 - Courter Bridge Improvement		59.08
C5 - Municipal Building Purchase		6,870.84
C6 - Capital Improvements		1,014,245.04
C7 - Bond Improvements		1,184,639.00
B36 - SR 310 TIF		734,018.26
Total Capital Projects	\$	5,544,115.22

B70 - Construction Account/Project	\$	201,234.10
F1 - Fire Escrow Fund		24,000.00
Total Escrow Funds	\$	225,234.10

Total Governmental Funds **\$ 9,125,672.67**

E1 - Water Fund	\$	292,272.42
E2 - Sewer Fund		1,233,458.60
E5 - Water Capital Improvements		230,572.66
E6 - Sewer Capital Improvements		426,791.39
E7 - Water Bond Improvements		273,535.28
E8 - Sewer Bond Improvements		602,578.75
E9 - Oaks Assessment		9,081.24
E12 - Water Debt Service		427,882.66
E13 - Sewer Debt Service		434,867.40
E14 - Water Treatment Plant #2		0.38
E15 - WWTP Phase II		-
Total Enterprise Funds	\$	3,931,040.78

Total All Funds **\$ 13,056,713.45**

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

	+	-	=	-	=	
Fund Number / Description	December 31, 2012 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	March 31, 2013 Unencumbered Fund Balance
A1 - General Fund	\$ 951,416.27	\$ 585,732.69	\$ 910,979.41	\$ 626,169.55	\$ 315,912.98	\$ 310,256.57
Total General Funds	\$ 951,416.27	\$ 585,732.69	\$ 910,979.41	\$ 626,169.55	\$ 315,912.98	\$ 310,256.57
B1 - Street Fund	\$ 699,924.23	\$ 444,245.77	\$ 461,796.92	\$ 682,373.08	\$ 281,636.84	\$ 400,736.24
B2 - State Highway	52,871.18	12,574.57	48,405.30	17,040.45	7,756.76	9,283.69
B3 - Ecological Preservation	1,000.00	-	-	1,000.00	-	1,000.00
B5 - JEDD Income Tax	237.21	-	-	237.21	-	237.21
B8 - Permissive License Tax	361,810.47	53,057.12	129,157.31	285,710.28	48,220.15	237,490.13
B9 - Street Levy	-	-	-	-	-	-
B10 - Recreation Fund	15,628.44	75,351.59	7,287.15	83,692.88	9,339.65	74,353.23
B11 - Park Use	27,377.51	5,775.00	14,195.00	18,957.51	5,750.00	13,207.51
B13 - Police Levy	1,153,892.58	484,711.20	509,461.02	1,129,142.76	311,533.93	817,608.83
B14 - Immobilization	490.00	-	-	490.00	-	490.00
B17 - Mayor's Court Computer	36,240.45	3,310.00	4,924.98	34,625.47	420.95	34,204.52
B18 - Alcohol Enforcement & Education	5,521.10	-	-	5,521.10	-	5,521.10
B19 - Law Enforcement Trust	2,561.96	603.00	-	3,164.96	-	3,164.96
B20 - Pataskala Mobile Home Park	4,430.65	-	-	4,430.65	-	4,430.65
B30 - FEMA Fund	-	36,605.00	36,596.00	9.00	-	9.00
B32 - CHIP Fund	110,382.40	-	2,665.79	107,716.61	88.62	107,627.99
B33 - Safe Routes to School	2,145.05	5,709.85	176.85	7,678.05	-	7,678.05
B34 - ODNR Recreational Trail	-	-	-	-	-	-
B50 - Police K-9	696.10	-	-	696.10	-	696.10
B60 - Sesquicentennial Fund	366.91	-	-	366.91	-	366.91
C4 - Community Development Block Grant	93,777.83	-	1,158.00	92,619.83	-	92,619.83
Total Special Revenue	\$ 2,569,354.07	\$ 1,121,943.10	\$ 1,215,824.32	\$ 2,475,472.85	\$ 664,746.90	\$ 1,810,725.95
D1 - Debt Service Fund	\$ 168,836.58	\$ 1,002,183.93	\$ 946,406.75	\$ 224,613.76	\$ -	\$ 224,613.76
D2 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
Total Debt Service	\$ 198,903.77	\$ 1,002,183.93	\$ 946,406.75	\$ 254,680.95	\$ -	\$ 254,680.95
C2 - State Issue II Capital Improvements	\$ -	\$ 2,604,283.00	\$ -	\$ 2,604,283.00	\$ 85,473.00	\$ 2,518,810.00
C3 - Courter Bridge Improvement	59.08	-	-	59.08	-	59.08
C5 - Municipal Building Purchase	6,870.84	-	-	6,870.84	-	6,870.84
C6 - Capital Improvements	777,583.79	304,411.85	67,750.60	1,014,245.04	65,415.24	948,829.80
C7 - Bond Improvements	1,500,000.00	2,810,000.00	3,125,361.00	1,184,639.00	38,301.84	1,146,337.16
B36 - SR 310 TIF	630,499.28	103,518.98	-	734,018.26	14.41	734,003.85
Total Capital Projects	\$ 2,915,012.99	\$ 5,822,213.83	\$ 3,193,111.60	\$ 5,544,115.22	\$ 189,204.49	\$ 5,354,910.73
B70 - Construction Account/Project	\$ 200,065.16	\$ 2,500.00	\$ 1,331.06	\$ 201,234.10	\$ 2,968.94	\$ 198,265.16
F1 - Fire Escrow Fund	24,000.00	-	-	24,000.00	-	24,000.00
Total Agency/Fiduciary Funds	\$ 224,065.16	\$ 2,500.00	\$ 1,331.06	\$ 225,234.10	\$ 2,968.94	\$ 222,265.16
Total Governmental Funds	\$ 6,858,752.26	\$ 8,534,573.55	\$ 6,267,653.14	\$ 9,125,672.67	\$ 1,172,833.31	\$ 7,952,839.36
E1 - Water Fund	\$ 509,058.28	\$ 275,623.93	\$ 492,409.79	\$ 292,272.42	\$ 273,438.80	\$ 18,833.62
E2 - Sewer Fund	1,270,960.23	246,882.33	284,383.96	1,233,458.60	259,842.63	973,615.97
E5 - Water Capital Improvements	441,164.44	138,386.52	348,978.30	230,572.66	122,564.26	108,008.40
E6 - Sewer Capital Improvements	774,167.58	159,932.96	507,309.15	426,791.39	252,881.00	173,910.39
E7 - Water Bond Improvements	343,000.00	-	69,464.72	273,535.28	28,927.00	244,608.28
E8 - Sewer Bond Improvements	667,000.00	-	64,421.25	602,578.75	172,706.00	429,872.75
E9 - Oaks Assessment	-	9,081.24	-	9,081.24	-	9,081.24
E12 - Water Debt Service	6,651.99	1,685,127.75	1,263,897.08	427,882.66	-	427,882.66
E13 - Sewer Debt Service	67,762.20	1,151,247.75	784,142.55	434,867.40	-	434,867.40
E14 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
E15 - WWTP Phase II	-	-	-	-	-	-
Total Enterprise Funds	\$ 4,079,765.10	\$ 3,666,282.48	\$ 3,815,006.80	\$ 3,931,040.78	\$ 1,110,359.69	\$ 2,820,681.09
Total All Funds	\$ 10,938,517.36	\$ 12,200,856.03	\$ 10,082,659.94	\$ 13,056,713.45	\$ 2,283,193.00	\$ 10,773,520.45

38.40%

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

Fund Number / Description	December 31, 2012 Total Cash Balance	FY 2013 Estimated Revenues	FY 2013 Budget Expenditures	FY 2012 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2013 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of March 31, 2013	FY 2013 Est Revenue Adjustments	EOY Projected Fund Balances as of March 31, 2013	Cont Bal as % of Budget
A1 - General Fund	\$ 951,416.27	\$ 1,648,901.26	\$ 1,974,711.00	\$ 47,347.40	\$ 2,022,058.40	\$ 578,259.13	\$ 193,750.00	\$ (4,395.45)	\$ 2,211,412.95	\$ -	\$ 388,904.58	17.59%
Total General Funds	\$ 951,416.27	\$ 1,648,901.26	\$ 1,974,711.00	\$ 47,347.40	\$ 2,022,058.40	\$ 578,259.13	\$ 193,750.00	\$ (4,395.45)	\$ 2,211,412.95	\$ -	\$ 388,904.58	17.59%
B1 - Street Fund	\$ 699,924.23	\$ 1,750,030.00	\$ 1,720,164.00	\$ 51,290.35	\$ 1,771,454.35	\$ 678,499.88	\$ 10,000.00	\$ (4,114.76)	\$ 1,777,339.59	\$ 23,687.00	\$ 696,301.64	39.18%
B2 - State Highway	\$ 52,871.18	\$ 51,061.00	\$ 45,000.00	\$ 31,947.02	\$ 76,947.02	\$ 26,985.16	\$ -	\$ (218.47)	\$ 76,728.55	\$ -	\$ 27,203.63	35.45%
B3 - Ecological Preservation	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	100.00%
B5 - JEDD Income Tax	\$ 237.21	\$ -	\$ -	\$ -	\$ -	\$ 237.21	\$ -	\$ -	\$ -	\$ -	\$ 237.21	100.00%
B8 - Permissive License Tax	\$ 361,810.47	\$ 220,000.00	\$ 363,600.00	\$ 77,358.40	\$ 440,958.40	\$ 140,852.07	\$ -	\$ (8,374.94)	\$ 432,583.46	\$ -	\$ 149,227.01	34.50%
B9 - Street Levy	\$ 15,628.44	\$ 78,000.00	\$ 72,923.00	\$ 100.00	\$ 73,023.00	\$ 20,605.44	\$ 5,000.00	\$ (100.00)	\$ 77,923.00	\$ -	\$ 15,705.44	20.16%
B10 - Recreation Fund	\$ 27,377.51	\$ 17,500.00	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 29,877.51	\$ 15,000.00	\$ -	\$ 30,000.00	\$ -	\$ 14,877.51	49.59%
B11 - Park Use	\$ 1,153,892.58	\$ 2,283,500.00	\$ 2,443,186.00	\$ 25,053.23	\$ 2,468,239.23	\$ 969,153.35	\$ 16,000.00	\$ (2,615.89)	\$ 2,481,623.34	\$ 9,630.05	\$ 965,399.29	38.90%
B13 - Police Levy	\$ 490.00	\$ -	\$ -	\$ -	\$ -	\$ 490.00	\$ -	\$ -	\$ -	\$ -	\$ 490.00	100.00%
B14 - Immobilization	\$ 36,240.45	\$ 13,000.00	\$ 12,800.00	\$ 420.95	\$ 13,220.95	\$ 36,019.50	\$ 1,000.00	\$ -	\$ 14,220.95	\$ -	\$ 35,019.50	24.25%
B17 - Mayor's Court Computer	\$ 5,521.10	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 5,521.10	\$ -	\$ -	\$ 500.00	\$ -	\$ 5,521.10	1104.22%
B18 - Alcohol Enforcement & Education	\$ 2,561.96	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 2,561.96	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 2,561.96	256.20%
B19 - Law Enforcement Trust	\$ 4,430.65	\$ -	\$ -	\$ -	\$ -	\$ 4,430.65	\$ 36,596.00	\$ -	\$ 36,596.00	\$ 36,596.00	\$ 4,430.65	100.00%
B20 - Pataskala Mobile Home Park	\$ 110,382.40	\$ 240,000.00	\$ 240,000.00	\$ -	\$ 240,000.00	\$ 110,382.40	\$ 7,678.05	\$ -	\$ 240,000.00	\$ 7,678.05	\$ 2,145.05	45.99%
B32 - CHIP Fund	\$ 2,145.05	\$ 741,430.00	\$ 741,430.00	\$ -	\$ 741,430.00	\$ 2,145.05	\$ -	\$ -	\$ 749,108.05	\$ -	\$ 2,145.05	0.29%
B33 - Safe Routes to School	\$ 696.10	\$ -	\$ -	\$ -	\$ -	\$ 696.10	\$ -	\$ -	\$ -	\$ -	\$ 696.10	100.00%
B34 - ODNR Recreational Trail	\$ 366.91	\$ -	\$ -	\$ -	\$ -	\$ 366.91	\$ -	\$ -	\$ -	\$ -	\$ 366.91	100.00%
B50 - Police K-9	\$ 93,777.83	\$ 92,000.00	\$ 92,000.00	\$ -	\$ 92,000.00	\$ 93,777.83	\$ -	\$ -	\$ 92,000.00	\$ -	\$ 93,777.83	101.93%
B60 - Sesquiennial Fund	\$ 2,569,354.07	\$ 5,488,021.00	\$ 5,747,603.00	\$ 186,169.95	\$ 5,933,772.95	\$ 2,123,602.12	\$ 91,274.05	\$ (15,424.06)	\$ 6,009,622.94	\$ 77,591.10	\$ 2,125,343.23	35.37%
C4 - Community Development Block Grant	\$ 168,836.58	\$ 2,566,611.00	\$ 2,556,932.00	\$ -	\$ 2,556,932.00	\$ 178,515.58	\$ -	\$ -	\$ 2,556,932.00	\$ 30,000.00	\$ 208,515.58	0.00%
D1 - Debt Service Fund	\$ 30,067.19	\$ 2,566,611.00	\$ 2,556,932.00	\$ -	\$ 2,556,932.00	\$ 30,067.19	\$ -	\$ -	\$ 2,556,932.00	\$ 30,000.00	\$ 30,067.19	0.00%
D2 - Street Bond	\$ 198,903.77	\$ 2,566,611.00	\$ 2,556,932.00	\$ -	\$ 2,556,932.00	\$ 208,582.77	\$ -	\$ -	\$ 2,556,932.00	\$ 30,000.00	\$ 238,582.77	0.00%
Total Debt Service	\$ 59.08	\$ 3,104,283.00	\$ 3,104,283.00	\$ -	\$ 3,104,283.00	\$ -	\$ -	\$ -	\$ 3,104,283.00	\$ -	\$ -	0.00%
C2 - State Issue II Capital Improvements	\$ 6,870.84	\$ 481,250.00	\$ 778,088.00	\$ 180,318.49	\$ 958,406.49	\$ 6,870.84	\$ 30,000.00	\$ (83,766.57)	\$ 904,639.92	\$ -	\$ 6,870.84	100.00%
C3 - Courter Bridge Improvement	\$ 777,583.79	\$ 3,494,283.00	\$ 4,244,283.00	\$ -	\$ 4,244,283.00	\$ 300,427.30	\$ 115,000.00	\$ -	\$ 4,359,283.00	\$ 115,000.00	\$ 354,193.87	39.15%
C5 - Municipal Building Purchase	\$ 1,500,000.00	\$ 106,081.02	\$ 2,500.00	\$ 14.41	\$ 2,514.41	\$ 734,065.89	\$ -	\$ -	\$ 2,514.41	\$ -	\$ 750,000.00	17.20%
C6 - Capital Improvements	\$ 630,499.28	\$ 7,185,897.02	\$ 8,129,154.00	\$ 180,332.90	\$ 8,309,486.90	\$ 1,791,423.11	\$ 145,000.00	\$ (83,766.57)	\$ 8,370,720.33	\$ 115,000.00	\$ 1,845,189.68	22.04%
C7 - Bond Improvements	\$ 200,065.16	\$ -	\$ 175,260.00	\$ 260.00	\$ 175,260.00	\$ 24,805.16	\$ -	\$ (260.00)	\$ 175,000.00	\$ -	\$ 25,065.16	14.32%
Total Capital Projects	\$ 224,065.16	\$ 16,889,430.28	\$ 18,607,400.00	\$ 414,110.25	\$ 19,021,510.25	\$ 4,726,672.29	\$ 430,024.05	\$ (103,846.08)	\$ 19,347,688.22	\$ 222,591.10	\$ 4,623,085.42	23.89%
B70 - Construction Account/Project	\$ 509,058.28	\$ 1,163,846.00	\$ 1,256,332.00	\$ 24,800.94	\$ 1,281,132.94	\$ 391,771.34	\$ 8,500.00	\$ (11,807.46)	\$ 1,277,825.48	\$ -	\$ 395,078.80	30.92%
F1 - Fire Escrow Fund	\$ 24,000.00	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00	\$ 24,000.00	\$ -	\$ (260.00)	\$ 24,000.00	\$ -	\$ 25,065.16	100.00%
Total Fiduciary/Agency	\$ 6,858,752.26	\$ 16,889,430.28	\$ 18,607,400.00	\$ 414,110.25	\$ 19,021,510.25	\$ 4,726,672.29	\$ 430,024.05	\$ (103,846.08)	\$ 19,347,688.22	\$ 222,591.10	\$ 4,623,085.42	23.89%
Total Governmental Funds	\$ 509,058.28	\$ 1,163,846.00	\$ 1,256,332.00	\$ 24,800.94	\$ 1,281,132.94	\$ 391,771.34	\$ 8,500.00	\$ (11,807.46)	\$ 1,277,825.48	\$ -	\$ 395,078.80	30.92%
E1 - Water Fund	\$ 1,270,960.23	\$ 1,066,793.00	\$ 1,285,391.00	\$ 55,917.65	\$ 1,341,308.65	\$ 996,444.58	\$ 5,000.00	\$ (17,926.23)	\$ 1,328,382.42	\$ 10,957.00	\$ 1,020,327.81	76.81%
E2 - Sewer Fund	\$ 441,164.44	\$ 350,652.00	\$ 185,990.00	\$ 200,253.30	\$ 386,243.30	\$ 405,573.14	\$ 112,500.00	\$ (23,662.00)	\$ 475,081.30	\$ -	\$ 316,735.14	66.67%
E5 - Water Capital Improvements	\$ 774,167.58	\$ 431,109.00	\$ 377,666.00	\$ 302,264.99	\$ 679,930.99	\$ 525,345.59	\$ 116,000.00	\$ (4,882.92)	\$ 791,048.07	\$ -	\$ 414,228.51	52.36%
E6 - Sewer Capital Improvements	\$ 343,000.00	\$ -	\$ 343,000.00	\$ -	\$ 343,000.00	\$ 343,000.00	\$ -	\$ -	\$ 343,000.00	\$ -	\$ 343,000.00	0.00%
E7 - Water Bond Improvements	\$ 667,000.00	\$ 19,312.00	\$ 667,000.00	\$ -	\$ 667,000.00	\$ 667,000.00	\$ -	\$ -	\$ 667,000.00	\$ -	\$ 667,000.00	0.00%
E8 - Sewer Bond Improvements	\$ 6,651.99	\$ 2,013,990.00	\$ 2,013,990.00	\$ -	\$ 2,013,990.00	\$ 19,312.00	\$ -	\$ -	\$ 2,013,990.00	\$ 92,000.00	\$ 19,312.00	100.00%
E9 - Oaks Assessment	\$ 67,762.20	\$ 1,810,666.00	\$ 1,810,666.00	\$ -	\$ 1,810,666.00	\$ 6,651.99	\$ -	\$ -	\$ 1,810,666.00	\$ 76,000.00	\$ 98,651.99	4.90%
E12 - Water Debt Service	\$ 0.38	\$ -	\$ -	\$ -	\$ -	\$ 0.38	\$ -	\$ -	\$ -	\$ -	\$ 0.38	100.00%
E13 - Sewer Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
E14 - Water Treatment Plant #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
E15 - WWTPhase II	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Enterprise Funds	\$ 4,079,765.10	\$ 6,856,368.00	\$ 7,940,035.00	\$ 583,236.88	\$ 8,523,271.88	\$ 2,412,861.22	\$ 242,000.00	\$ (58,278.61)	\$ 8,706,932.27	\$ 178,957.00	\$ 2,408,096.83	27.66%
Total All Funds	\$ 10,938,517.36	\$ 23,745,798.28	\$ 26,547,435.00	\$ 997,347.13	\$ 27,544,782.13	\$ 7,139,533.51	\$ 672,024.05	\$ (162,124.69)	\$ 28,054,681.49	\$ 401,548.10	\$ 7,031,182.25	25.06%

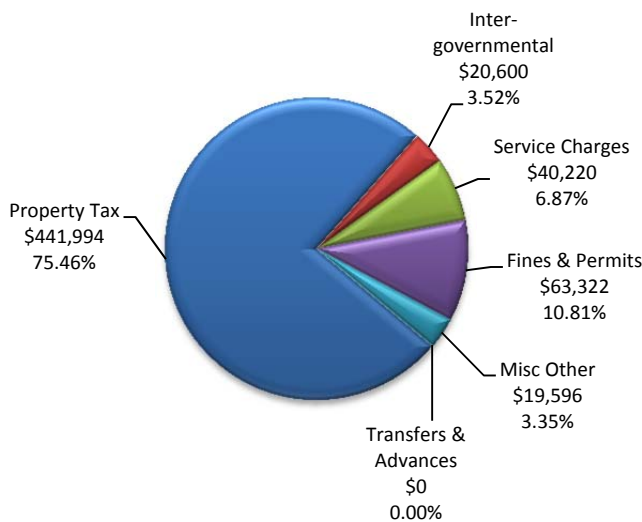


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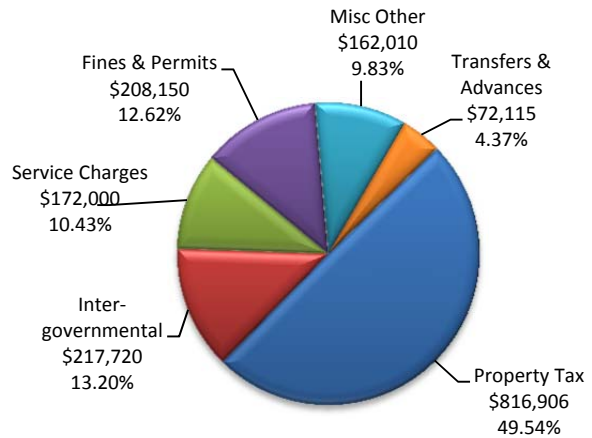
General Fund (A1)

Revenue – On a year to-date basis, the general fund has been credited with total revenue of approximately \$585.7 thousand, which reflects 35.52% of budget. Excluding the impact of interfund advance repayments in the calculation, the total collected amount becomes 37.15% of budget. It is clear that through March 31, general fund revenues are running ahead of budget when compared to a straight-line rate of 25%. The timing of when the city receives its semi-annual property tax settlements, however, does have a tendency to skew the total. Eliminating the impact that property tax receipt has in the calculation, the total is running at 18.92% of budget, or approximately 6.1% below budget.

YTD General Fund Revenue by Source



General Fund Revenue - Budget

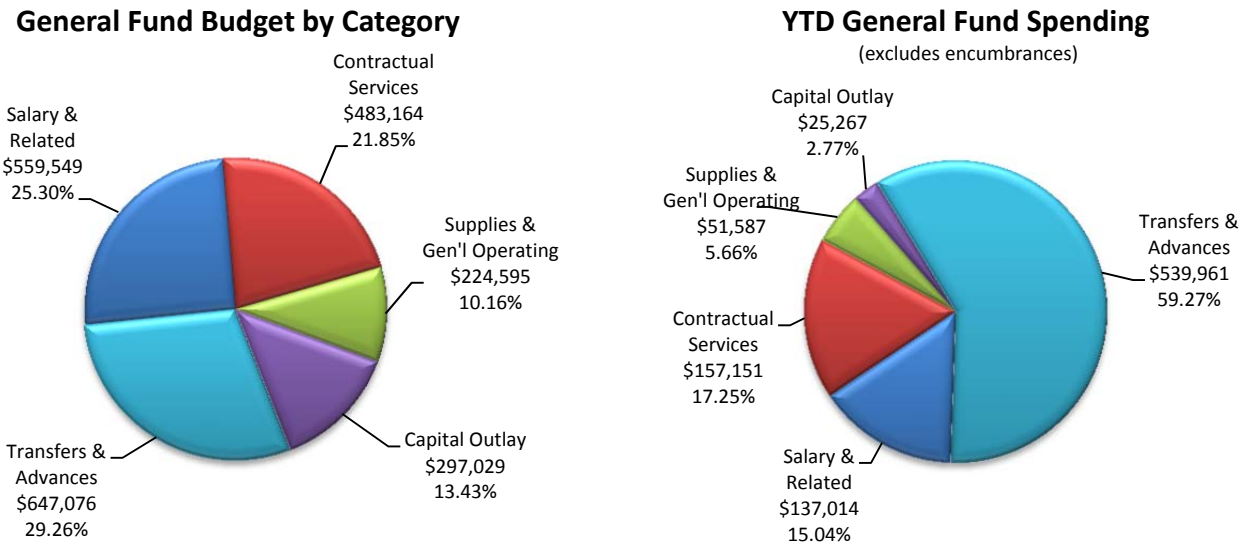


The largest revenue source for the general fund is property taxes, which account for 49.54% of the 2013 fund revenue budget. The 2013 budget is \$816.9 thousand, and is up by \$16.1 thousand (2.0%) from 2012 full-year collections. To-date, the general fund has received \$441,994 in property taxes, or 54.11% of budget. This total is up by \$25.4 thousand (6.09%) from the same period in 2012.

Intergovernmental revenues represent the second largest revenue category for the general fund. For 2013, it is projected to account for approximately \$217.7 thousand (13.2% of budget). This category consists of the following revenue items: local government distributions, property tax rollback/homestead exemption reimbursements from the state; electric utility income tax reimbursement; and cigarette/liquor taxes and fees. Through March 31, the fund has received \$20.6 thousand in this category, and is running below budget by \$33.8 thousand (15.54%). The total is down by \$31.0 thousand, or 60.05%, from the same three-month period in 2012 and is due solely to lower local government fund (LGF) revenues.

Fines, licenses and permits revenue is the other major general fund revenue source. The 2013 budget in this category is \$208.2 thousand (12.62% of budget), and consists of fines, forfeitures, building licenses/permits, and other miscellaneous permits. The city has received \$63.3 thousand in this category to-date (30.42% of budget), and is up by \$22.7 thousand (55.71%) from 2012. The variance is due to increased collection of building permits and licenses (up \$11.5 thousand or 35.9%), as well as increased fines and forfeitures (up \$11.2 thousand or 128.7%).

Expenditures – The general fund has a total appropriated expenditure budget for 2013 of approximately \$2.21 million. Total spending through March 31 is \$911.0 thousand, and is equal to 41.19% of the budget. Excluding interfund advances and transfers in the calculation results in total spending equal to 23.72% of budget versus a straight-line basis of 25%. Most of the categories are within the straight-line rate with the exception of contractual services, which is 32.53% of budget.



Salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$559.5 thousand, or 25.3% of the general fund budget. Spending through March 31 is \$137.0 thousand or 24.49% budget. This category is in-line with expectations through three months when compared to the straight-line rate of 25%.

Contractual services is another major expense category in the general fund. The 2013 budget in this category is \$483.2 thousand (21.85% of budget) and provides for non-employee personal services. Spending through March 31 is \$157.2 thousand, or 32.53% of budget, and is running above budget on a year to-date basis. Including encumbrances (i.e., purchase orders) in the total, 68.98% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather it is typically disbursed in large 'chunks' to the vendors and consultants when the services are provided. We will continue to monitor this category closely to ensure that spending remains within the approved budget.

Supplies and general operating expenditures is the other significant expense category in the general fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$224.6 thousand, or 10.16% of the fund's budget. Spending to-date is \$51.6 thousand or 22.97% of budget. Including encumbrances in the calculation, the total spent or committed is \$132.6 thousand (59.03% of budget). Spending in this category is up by \$11.0 thousand (27.13%) from the same three-month period in 2012. Much of the variance is due to annual dues and memberships being paid in January for the entire year.

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

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 951,416	\$ 951,416			\$ 1,083,726	\$ 1,083,726				
REVENUE										
Taxes										
Property Taxes	\$ 441,994	\$ 816,906	\$ 374,912	54.11%	\$ 416,607	\$ 815,000	\$ 398,393	51.12%	\$ 25,388	6.09%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ 441,994	\$ 816,906	\$ 374,912	54.11%	\$ 416,607	\$ 815,000	\$ 398,393	51.12%	\$ 25,388	6.09%
Intergovernmental										
State Shared Taxes & Permits	\$ 11,073	\$ 214,720	\$ 203,647	5.16%	\$ 46,084	\$ 256,500	\$ 210,416	17.97%	\$ (35,011)	-75.97%
Grants & Loans	-	-	-	0.00%	2,000	-	(2,000)	100.00%	(2,000)	-100.00%
Special Assessments	9,527	3,000	(6,527)	317.55%	3,481	3,000	(481)	116.04%	6,046	173.67%
Total Intergovernmental	\$ 20,600	\$ 217,720	\$ 197,120	9.46%	\$ 51,565	\$ 259,500	\$ 207,935	19.87%	\$ (30,965)	-60.05%
Charges for Service										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	40,220	172,000	131,780	23.38%	39,607	159,500	119,893	24.83%	613	1.55%
Total Charges for Service	\$ 40,220	\$ 172,000	\$ 131,780	23.38%	\$ 39,607	\$ 159,500	\$ 119,893	24.83%	\$ 613	1.55%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ 43,434	\$ 155,250	\$ 111,816	27.98%	\$ 31,970	\$ 150,000	\$ 118,030	21.31%	\$ 11,464	35.86%
Building, Licenses & Permits	19,888	52,150	32,262	38.14%	8,698	60,000	51,302	14.50%	11,190	128.66%
Other Permits	-	750	750	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ 63,322	\$ 208,150	\$ 144,828	30.42%	\$ 40,668	\$ 210,000	\$ 169,332	19.37%	\$ 22,655	55.71%
Other Sources										
Investment Income	\$ 1,882	\$ 4,010	\$ 2,128	46.93%	\$ 1,809	\$ 4,000	\$ 2,191	45.22%	\$ 73	4.04%
Rental Income	16,916	105,000	88,084	16.11%	27,938	100,000	72,062	27.94%	(11,022)	-39.45%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	799	53,000	52,201	1.51%	1,722	5,000	3,278	34.45%	(923)	-53.61%
Total Other Sources	\$ 19,596	\$ 162,010	\$ 142,414	12.10%	\$ 31,469	\$ 109,000	\$ 77,531	28.87%	\$ (11,873)	-37.73%
Transfers										
Transfers & Advances In	\$ -	\$ 72,115	\$ 72,115	0.00%	\$ 216,636	\$ -	\$ (216,636)	100.00%	\$ (216,636)	-100.00%
Total Transfers	\$ -	\$ 72,115	\$ 72,115	0.00%	\$ 216,636	\$ -	\$ (216,636)	100.00%	\$ (216,636)	-100.00%
Grand Total Revenue	\$ 585,733	\$ 1,648,901	\$ 1,063,169	35.52%	\$ 796,551	\$ 1,553,000	\$ 756,449	51.29%	\$ (210,819)	-26.47%
Adjustments:										
- Elim Impact of Interfund transfers/advances	\$ -	\$ (72,115)	\$ 72,115	-100.00%	\$ (216,636)	\$ -	\$ (216,636)	100.00%	\$ 216,636	-100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (72,115)	\$ 72,115	-100.00%	\$ (216,636)	\$ -	\$ (216,636)	100.00%	\$ 216,636	-100.00%
Adjusted Grand Total Revenue	\$ 585,733	\$ 1,576,786	\$ 991,054	37.15%	\$ 579,915	\$ 1,553,000	\$ 973,085	37.34%	\$ 5,817	1.00%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 137,014	\$ 559,549	\$ 422,535	75.51%	\$ -	\$ 422,535	75.51%	\$ 182,905	\$ (45,892)	-25.09%
Contractual Services	157,151	483,164	326,013	67.47%	176,159	149,854	31.02%	164,093	(6,941)	-4.23%
Supplies & General Operating	51,587	224,595	173,008	77.03%	81,002	92,007	40.97%	40,577	11,010	27.13%
Capital Outlay	25,267	297,029	271,762	91.49%	58,753	213,010	71.71%	83,292	(58,026)	-69.67%
Debt Service	-	-	-	0.00%	-	-	0.00%	100,000	(100,000)	-100.00%
Transfers & Advances	539,961	647,076	107,115	16.55%	-	107,115	16.55%	26,400	513,561	1945.31%
Grand Total Expenditures	\$ 910,979	\$ 2,211,413	\$ 1,300,434	58.81%	\$ 315,913	\$ 984,521	44.52%	\$ 597,267	\$ 313,712	52.52%
Adjustments:										
- Interfund transfers & advances	\$ (539,961)	\$ (647,076)	\$ (1,187,037)	183.45%	\$ -	\$ 107,115	16.55%	\$ (26,400)	\$ (513,561)	1945.31%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ (539,961)	\$ (647,076)	\$ (1,187,037)	16.55%	\$ -	\$ 107,115	16.55%	\$ (26,400)	\$ (513,561)	1945.31%
Adjusted Grand Total Expenditures	\$ 371,018	\$ 1,564,337	\$ 1,193,319	76.28%	\$ 315,913	\$ 877,406	56.09%	\$ 570,867	\$ (199,849)	-35.01%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 626,170	\$ 388,905			\$ 310,257			\$ 1,283,010		

CITY OF PATASKALA, OHIC
 2013 REVENUE BUDGET ANALYSIS - General Fund (A1)
 THROUGH MARCH 31, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
A 1 - General Fund	\$ 514,333.18	\$585,732.69	\$1,648,901.26	\$ 1,063,168.57	\$ 1,648,901.26	\$ -
1 - Taxes	\$ 441,994.31	\$441,994.31	\$ 816,906.26	\$ 374,911.95	\$ 816,906.26	\$ -
1 - Property Taxes	\$ 441,994.31	\$441,994.31	\$ 816,906.26	\$ 374,911.95	\$ 816,906.26	\$ -
1 - Real Property Taxes	\$ 439,244.81	\$439,244.81	\$ 811,627.26	\$ 372,382.45	\$ 811,627.26	\$ -
2 - Other Property Taxes	\$ 2,749.50	\$ 2,749.50	\$ 5,279.00	\$ 2,529.50	\$ 5,279.00	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Intergovernmental	\$ 12,438.78	\$ 20,599.58	\$ 217,720.00	\$ 197,120.42	\$ 217,720.00	\$ -
1 - State-Shared Taxes & Permits	\$ 2,912.14	\$ 11,072.94	\$ 214,720.00	\$ 203,647.06	\$ 214,720.00	\$ -
1 - Local Government Fund	\$ 2,912.14	\$ 10,971.44	\$ 68,000.00	\$ 57,028.56	\$ 68,000.00	\$ -
2 - Rollback/Homestead	\$ -	\$ -	\$ 113,220.00	\$ 113,220.00	\$ 113,220.00	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
4 - Cigarette Tax	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
5 - Liquor Permits	\$ -	\$ 101.50	\$ 11,000.00	\$ 10,898.50	\$ 11,000.00	\$ -
6 - Estate Tax	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Special Assessments	\$ 9,526.64	\$ 9,526.64	\$ 3,000.00	\$ (6,526.64)	\$ 3,000.00	\$ -
1 - Special Assessments	\$ 9,526.64	\$ 9,526.64	\$ 3,000.00	\$ (6,526.64)	\$ 3,000.00	\$ -
3 - Charges for Service	\$ 32,438.65	\$ 40,220.18	\$ 172,000.00	\$ 131,779.82	\$ 172,000.00	\$ -
1 - Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Delinquent Water/Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Fees & Charges	\$ 32,438.65	\$ 40,220.18	\$ 172,000.00	\$ 131,779.82	\$ 172,000.00	\$ -
1 - Franchise Fees	\$ 32,438.65	\$ 40,220.18	\$ 150,000.00	\$ 109,779.82	\$ 150,000.00	\$ -
2 - Tower Lease	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ -
4 - Fines, Licenses & Permits	\$ 21,721.21	\$ 63,322.25	\$ 208,150.00	\$ 144,827.75	\$ 208,150.00	\$ -
1 - Fines & Forfeitures	\$ 14,863.46	\$ 43,434.19	\$ 155,250.00	\$ 111,815.81	\$ 155,250.00	\$ -
1 - Fines & Forfeitures	\$ 14,863.46	\$ 43,434.19	\$ 155,250.00	\$ 111,815.81	\$ 155,250.00	\$ -
2 - Licenses & Permits	\$ 6,857.75	\$ 19,888.06	\$ 52,900.00	\$ 33,011.94	\$ 52,900.00	\$ -
1 - Building Licenses & Permits	\$ 6,857.75	\$ 19,888.06	\$ 52,150.00	\$ 32,261.94	\$ 52,150.00	\$ -
2 - Miscellaneous Permits	\$ -	\$ -	\$ 750.00	\$ 750.00	\$ 750.00	\$ -
5 - Miscellaneous Revenue	\$ 5,740.23	\$ 19,596.37	\$ 162,010.00	\$ 142,413.63	\$ 162,010.00	\$ -
1 - Investment Income	\$ 607.59	\$ 1,881.71	\$ 4,010.00	\$ 2,128.29	\$ 4,010.00	\$ -
1 - Investment Income	\$ 607.59	\$ 1,881.71	\$ 4,010.00	\$ 2,128.29	\$ 4,010.00	\$ -
2 - Other Misc Revenue	\$ 5,132.64	\$ 17,714.66	\$ 158,000.00	\$ 140,285.34	\$ 158,000.00	\$ -
1 - Rental Income	\$ 4,415.42	\$ 16,915.74	\$ 105,000.00	\$ 88,084.26	\$ 105,000.00	\$ -
4 - Miscellaneous Income	\$ 717.22	\$ 798.92	\$ 53,000.00	\$ 52,201.08	\$ 53,000.00	\$ -
6 - Transfers & Advances	\$ -	\$ -	\$ 72,115.00	\$ 72,115.00	\$ 72,115.00	\$ -
1 - Interfund Advances	\$ -	\$ -	\$ 72,115.00	\$ 72,115.00	\$ 72,115.00	\$ -
1 - Interfund Advances	\$ -	\$ -	\$ 72,115.00	\$ 72,115.00	\$ 72,115.00	\$ -
Grand Total	\$ 514,333.18	\$585,732.69	\$1,648,901.26	\$ 1,063,168.57	\$ 1,648,901.26	\$ -

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

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	PriorYear Enc	Total Budget Adjs
A 1 - General Fund	\$ 643,228.85	\$ 910,979.41	\$ 315,912.98	\$ 2,211,412.95	\$ 984,520.56	\$ 1,974,711.00	\$ 42,951.95	\$ 193,750.00
00 - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01 - Mayor	\$ 1,030.27	\$ 4,164.80	\$ 584.53	\$ 18,399.00	\$ 13,649.67	\$ 18,399.00	\$ -	\$ -
1 - Wages & Benefits	\$ 990.71	\$ 4,049.33	\$ -	\$ 15,399.00	\$ 11,349.67	\$ 15,399.00	\$ -	\$ -
3 - Contractual Services	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 39.56	\$ 115.47	\$ 584.53	\$ 2,000.00	\$ 1,300.00	\$ 2,000.00	\$ -	\$ -
02 - Finance Director	\$ -	\$ -	\$ -	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -
03 - Finance Manager	\$ 6,261.02	\$ 22,881.35	\$ 15,876.70	\$ 77,675.59	\$ 38,917.54	\$ 77,477.00	\$ 198.59	\$ -
1 - Wages & Benefits	\$ 2,476.37	\$ 10,267.73	\$ -	\$ 41,989.00	\$ 31,721.27	\$ 41,989.00	\$ -	\$ -
3 - Contractual Services	\$ 3,263.83	\$ 7,200.14	\$ 9,038.03	\$ 16,246.59	\$ 8.42	\$ 16,048.00	\$ 198.59	\$ -
4 - Supplies & General Operating	\$ 520.82	\$ 5,413.48	\$ 6,838.67	\$ 19,440.00	\$ 7,187.85	\$ 19,440.00	\$ -	\$ -
04 - Finance Assistant	\$ -	\$ 466.24	\$ 262.21	\$ 728.45	\$ -	\$ -	\$ 728.45	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ 466.24	\$ 262.21	\$ 728.45	\$ -	\$ -	\$ 728.45	\$ -
05 - Legal	\$ 5,051.62	\$ 20,435.44	\$ 44,210.00	\$ 96,408.00	\$ 31,762.56	\$ 79,748.00	\$ 2,410.00	\$ 14,250.00
1 - Wages & Benefits	\$ 1,321.62	\$ 8,086.41	\$ -	\$ 30,748.00	\$ 22,661.59	\$ 30,748.00	\$ -	\$ -
3 - Contractual Services	\$ 3,730.00	\$ 11,450.00	\$ 38,210.00	\$ 55,660.00	\$ 6,000.00	\$ 39,000.00	\$ 2,410.00	\$ 14,250.00
4 - Supplies & General Operating	\$ -	\$ 899.03	\$ 6,000.00	\$ 10,000.00	\$ 3,100.97	\$ 10,000.00	\$ -	\$ -
06 - Magistrate/Mayor's Court	\$ 1,475.00	\$ 4,612.50	\$ 18,387.50	\$ 23,000.00	\$ -	\$ 23,000.00	\$ -	\$ -
3 - Contractual Services	\$ 1,475.00	\$ 4,612.50	\$ 18,387.50	\$ 23,000.00	\$ -	\$ 23,000.00	\$ -	\$ -
07 - Administrator	\$ 5,487.51	\$ 32,943.79	\$ 16,306.18	\$ 121,046.24	\$ 71,796.27	\$ 111,763.00	\$ 9,283.24	\$ -
1 - Wages & Benefits	\$ 2,238.88	\$ 9,231.29	\$ -	\$ 36,763.00	\$ 27,531.71	\$ 36,763.00	\$ -	\$ -
3 - Contractual Services	\$ 2,762.50	\$ 14,557.50	\$ 10,872.95	\$ 69,047.50	\$ 43,617.05	\$ 60,000.00	\$ 9,047.50	\$ -
4 - Supplies & General Operating	\$ 486.13	\$ 9,155.00	\$ 5,433.23	\$ 15,235.74	\$ 647.51	\$ 15,000.00	\$ 235.74	\$ -
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08 - Service Director	\$ -	\$ -	\$ 136.99	\$ 136.99	\$ -	\$ -	\$ 136.99	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ 136.99	\$ 136.99	\$ -	\$ -	\$ 136.99	\$ -
09 - Licking County Auditor	\$ 9,302.78	\$ 9,302.78	\$ -	\$ 25,000.00	\$ 15,697.22	\$ 25,000.00	\$ -	\$ -
3 - Contractual Services	\$ 9,302.78	\$ 9,302.78	\$ -	\$ 25,000.00	\$ 15,697.22	\$ 25,000.00	\$ -	\$ -
10 - State Auditor	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -
3 - Contractual Services	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -
11 - Council	\$ 5,683.68	\$ 20,823.94	\$ 8,666.91	\$ 89,797.72	\$ 60,306.87	\$ 85,516.00	\$ 4,281.72	\$ -
1 - Wages & Benefits	\$ 4,516.69	\$ 18,277.27	\$ -	\$ 76,516.00	\$ 58,238.73	\$ 76,516.00	\$ -	\$ -
3 - Contractual Services	\$ 152.45	\$ 575.36	\$ 4,106.89	\$ 5,991.45	\$ 1,309.20	\$ 4,000.00	\$ 1,991.45	\$ -
4 - Supplies & General Operating	\$ 1,014.54	\$ 1,971.31	\$ 4,560.02	\$ 7,290.27	\$ 758.94	\$ 5,000.00	\$ 2,290.27	\$ -
12 - Council Clerk	\$ 19.10	\$ 195.97	\$ 1,104.03	\$ 2,500.00	\$ 1,200.00	\$ 2,500.00	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ 19.10	\$ 195.97	\$ 1,104.03	\$ 2,500.00	\$ 1,200.00	\$ 2,500.00	\$ -	\$ -
13 - Street Lights	\$ 5,085.53	\$ 11,049.30	\$ 48,950.70	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	\$ -
3 - Contractual Services	\$ 5,085.53	\$ 11,049.30	\$ 48,950.70	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	\$ -
14 - Court Clerk	\$ 4,534.55	\$ 16,834.79	\$ 1,883.41	\$ 74,257.95	\$ 55,539.75	\$ 74,208.00	\$ 49.95	\$ -
1 - Wages & Benefits	\$ 3,458.01	\$ 14,589.06	\$ -	\$ 60,708.00	\$ 46,118.94	\$ 60,708.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 1,076.54	\$ 2,245.73	\$ 1,883.41	\$ 13,549.95	\$ 9,420.81	\$ 13,500.00	\$ 49.95	\$ -
15 - Court Security	\$ 320.08	\$ 1,308.25	\$ -	\$ 4,849.00	\$ 3,540.75	\$ 4,849.00	\$ -	\$ -
1 - Wages & Benefits	\$ 320.08	\$ 1,308.25	\$ -	\$ 4,849.00	\$ 3,540.75	\$ 4,849.00	\$ -	\$ -
16 - LC Health Board	\$ -	\$ 61,500.00	\$ -	\$ 63,345.00	\$ 1,845.00	\$ 63,345.00	\$ -	\$ -
3 - Contractual Services	\$ -	\$ 61,500.00	\$ -	\$ 63,345.00	\$ 1,845.00	\$ 63,345.00	\$ -	\$ -
17 - Lands & Buildings	\$ 11,738.13	\$ 47,271.04	\$ 52,919.22	\$ 353,462.40	\$ 253,272.14	\$ 213,500.00	\$ 17,962.40	\$ 122,000.00
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Contractual Services	\$ 3,559.70	\$ 18,564.05	\$ 36,870.32	\$ 73,500.00	\$ 18,065.63	\$ 73,000.00	\$ 500.00	\$ -
4 - Supplies & General Operating	\$ 1,206.43	\$ 3,440.29	\$ 6,048.90	\$ 50,933.32	\$ 41,444.13	\$ 50,500.00	\$ 433.32	\$ -
5 - Capital Outlay	\$ 6,972.00	\$ 25,266.70	\$ 10,000.00	\$ 229,029.08	\$ 193,762.38	\$ 90,000.00	\$ 17,029.08	\$ 122,000.00
6 - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 - Parks & Recreation	\$ 75,000.00	\$ 75,446.87	\$ 48,752.70	\$ 128,166.00	\$ 3,966.43	\$ 78,166.00	\$ -	\$ 50,000.00
1 - Wages & Benefits	\$ -	\$ 446.87	\$ -	\$ 2,666.00	\$ 2,219.13	\$ 2,666.00	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ -
5 - Capital Outlay	\$ -	\$ -	\$ 48,752.70	\$ 50,000.00	\$ 1,247.30	\$ -	\$ -	\$ 50,000.00
7 - Transfers & Advances	\$ 75,000.00	\$ 75,000.00	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00	\$ -	\$ -
19 - Liability Insurance	\$ 6,087.44	\$ 6,087.44	\$ -	\$ 9,503.00	\$ 3,415.56	\$ 22,003.00	\$ -	\$ (12,500.00)
3 - Contractual Services	\$ 6,087.44	\$ 6,087.44	\$ -	\$ 9,503.00	\$ 3,415.56	\$ 22,003.00	\$ -	\$ (12,500.00)
20 - Planning & Zoning	\$ 29,164.40	\$ 87,732.30	\$ 22,351.20	\$ 388,129.06	\$ 278,045.56	\$ 362,864.00	\$ 4,755.06	\$ 20,510.00
1 - Wages & Benefits	\$ 15,537.24	\$ 65,114.81	\$ -	\$ 259,124.00	\$ 194,009.19	\$ 258,614.00	\$ -	\$ 510.00

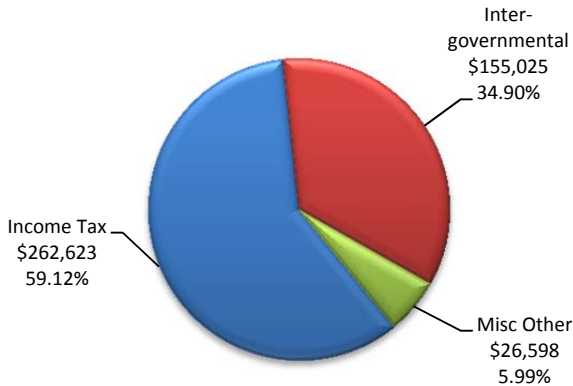
CITY OF PATASKALA, OHIO
 2013 EXPENDITURE BUDGET ANALYSIS - General Fund (A1)
 THROUGH MARCH 31, 2013

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	PriorYear Enc	Total Budget Adjs
3 - Contractual Services	\$ 3,076.75	\$ 5,576.75	\$ 2,713.71	\$ 61,959.55	\$ 53,669.09	\$ 60,000.00	\$ 1,959.55	\$ -
4 - Supplies & General Operating	\$ 10,550.41	\$ 17,040.74	\$ 19,637.49	\$ 59,045.51	\$ 22,367.28	\$ 36,250.00	\$ 2,795.51	\$ 20,000.00
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ -	\$ -
21 - Planning Commission	\$ 155.10	\$ 839.93	\$ 2,358.92	\$ 7,602.12	\$ 4,403.27	\$ 6,475.00	\$ 1,127.12	\$ -
1 - Wages & Benefits	\$ -	\$ 571.73	\$ -	\$ 4,975.00	\$ 4,403.27	\$ 4,975.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 155.10	\$ 268.20	\$ 2,358.92	\$ 2,627.12	\$ -	\$ 1,500.00	\$ 1,127.12	\$ -
22 - BZA	\$ 199.20	\$ 630.57	\$ 1,158.30	\$ 5,054.00	\$ 3,265.13	\$ 5,564.00	\$ -	\$ (510.00)
1 - Wages & Benefits	\$ -	\$ 288.87	\$ -	\$ 3,554.00	\$ 3,265.13	\$ 4,064.00	\$ -	\$ (510.00)
4 - Supplies & General Operating	\$ 199.20	\$ 341.70	\$ 1,158.30	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ -
23 - Personnel BOR	\$ -	\$ 256.29	\$ -	\$ 4,054.00	\$ 3,797.71	\$ 4,054.00	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ 256.29	\$ -	\$ 3,554.00	\$ 3,297.71	\$ 3,554.00	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ -
24 - General Office	\$ 10,531.29	\$ 15,894.28	\$ 31,758.49	\$ 49,518.43	\$ 1,865.66	\$ 47,500.00	\$ 2,018.43	\$ -
3 - Contractual Services	\$ 4,131.20	\$ 6,675.31	\$ 7,008.60	\$ 13,911.00	\$ 227.09	\$ 12,000.00	\$ 1,911.00	\$ -
4 - Supplies & General Operating	\$ 6,400.09	\$ 9,218.97	\$ 24,749.89	\$ 35,607.43	\$ 1,638.57	\$ 35,500.00	\$ 107.43	\$ -
25 - Contingency Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 - Sesquicentennial Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 - Park Use Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 - Project Manager	\$ 1,141.15	\$ 5,340.54	\$ 244.99	\$ 20,204.00	\$ 14,618.47	\$ 20,204.00	\$ -	\$ -
1 - Wages & Benefits	\$ 1,122.05	\$ 4,526.03	\$ -	\$ 18,704.00	\$ 14,177.97	\$ 18,704.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 19.10	\$ 814.51	\$ 244.99	\$ 1,500.00	\$ 440.50	\$ 1,500.00	\$ -	\$ -
30 - Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 - Charter Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 - CHIP Fund	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -
33 - ODNR Trail Fund	\$ 245,000.00	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -	\$ -
7 - Transfers & Advances	\$ 245,000.00	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -	\$ -
33 - SRTS Fund	\$ -	\$ -	\$ -	\$ 30,115.00	\$ 30,115.00	\$ 30,115.00	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 30,115.00	\$ 30,115.00	\$ 30,115.00	\$ -	\$ -
34 - CDBG Fund	\$ -	\$ -	\$ -	\$ 57,000.00	\$ 57,000.00	\$ 57,000.00	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 57,000.00	\$ 57,000.00	\$ 57,000.00	\$ -	\$ -
35 - Debt Service	\$ 219,961.00	\$ 219,961.00	\$ -	\$ 219,961.00	\$ -	\$ 219,961.00	\$ -	\$ -
7 - Transfers & Advances	\$ 219,961.00	\$ 219,961.00	\$ -	\$ 219,961.00	\$ -	\$ 219,961.00	\$ -	\$ -
Grand Total	\$ 643,228.85	\$ 910,979.41	\$ 315,912.98	\$ 2,211,412.95	\$ 984,520.56	\$ 1,974,711.00	\$ 42,951.95	\$ 193,750.00

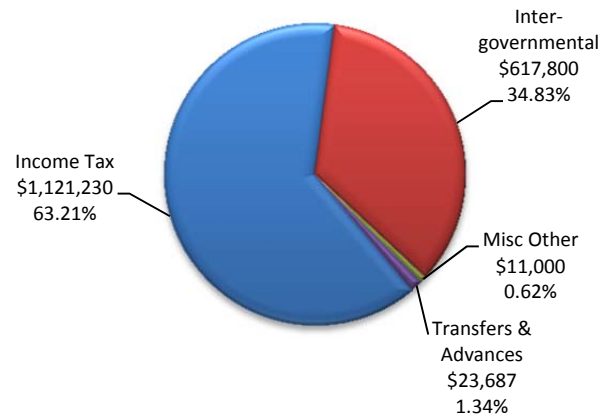
Street Fund (B1)

Revenue – On a year to-date basis, the Street fund has been credited with total revenue of approximately \$444.2 thousand, which reflects 25.05% of budget. Total revenue to date is up by \$179.4 thousand (67.73%) from the same three-month period in 2012. The fund’s primary revenue sources are income taxes and intergovernmental revenues.

YTD Street Fund Revenue by Source



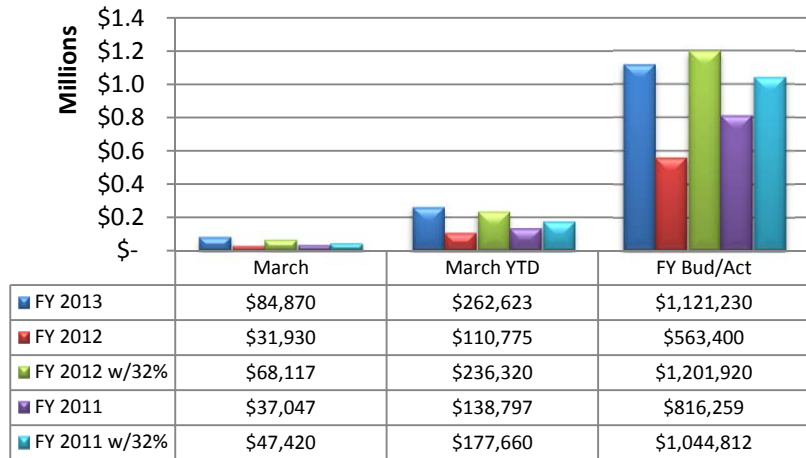
Street Fund Revenue - Budget



Income tax collections in March were \$84.9 thousand, and are up by \$52.9 thousand (165.8%) compared to the same period in 2012. Year to-date income tax revenues credited to the fund are \$262.6 thousand, and represent 23.42% of budget.

In comparison, collections through March 2012 were \$110.8 thousand, and represented 19.66% of the 2012 full-year collections. Accounting for the change in revenue allocation to the fund (from 15% to 32% of total collections), it appears that collections are running slightly ahead of last year at this point. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage had not been modified in 2011 and 2012.

Income Tax Collections - Street Fund



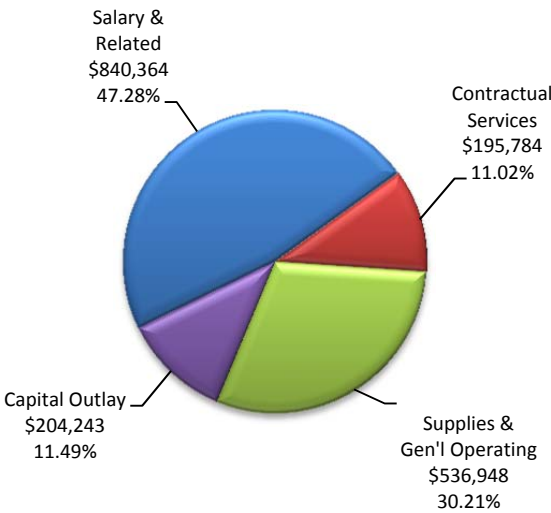
In 2012, the fund would have received a higher overall distribution amount when calculating the amount ‘as-if’ the fund was receiving the current allocation percentage in that year, while in 2011 it would have received a slightly lower distribution.

Intergovernmental revenues in the Street fund are budgeted at \$617.8 thousand and represent 34.83% of the fund’s revenue budget. This category is comprised of state-shared (i.e., permissive) taxes, and grants/loans from other governmental agencies. On a year to-date basis, the city has received \$155.0 thousand in this category (25.09% of budget), and is flat to the same three-month period in 2012. Compared to a straight-line basis of 25%, current year collections are in line with expectations.

The other category, Other Sources, is budgeted at \$11 thousand, and the city has received \$26.6 thousand to-date. This exceeds the expectations and assumptions used in developing the 2013 budget. We will be increasing the forecast to reflect the higher revenues.

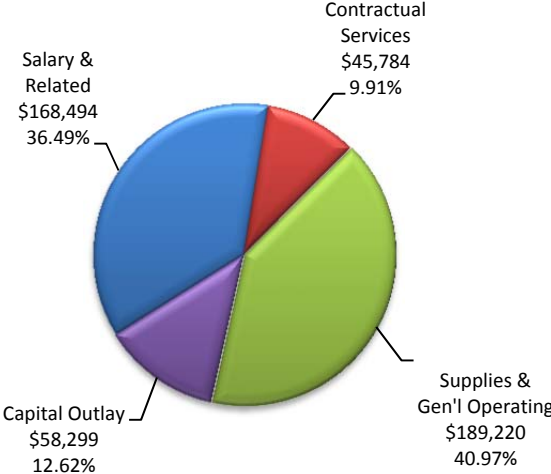
Expenditures – The Street fund has a total appropriated expenditure budget for 2013 of approximately \$1.78 million. Total spending through March 31 was \$461.8 thousand and is equal to 25.98% of budget. The total compares slightly unfavorably versus a straight-line basis of 25%.

Street Fund Budget by Category



YTD Street Fund Spending

(excludes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$840.4 thousand, or 47.28% of the fund’s budget. Spending through March 31 is \$168.5 thousand, or 20.05% of budget. The favorable YTD variance (\$41.6 thousand) and was the result of several open budgeted positions, partially offset by full-year funding of employee HRA accounts.

Supplies and general operating expenditures is another significant expense category in the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$536.9 thousand, or 30.21% of the fund’s budget. Spending to-date is \$189.2 thousand, or 35.24% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$254.6 thousand or 47.42% of the budget. Most of the YTD variance is the result of full-year purchase orders for utilities, fuel, etc.

Spending on capital projects and equipment is the other major expense category in the Street fund. The 2013 budget in this category is \$195.8 thousand (11.02% of budget) and provides funding for street and roadway infrastructure maintenance and related equipment. Spending to-date is \$45.8 thousand, or 23.38% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$183.2 thousand or 89.67% of the budget. This higher rate of spending is due to the purchase of, or orders placed for, new capital equipment such as trucks, mowers, etc.

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

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 699,924	\$ 699,924			\$ 723,432	\$ 723,432				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	262,623	1,121,230	858,607	23.42%	110,775	395,700	284,925	27.99%	151,848	137.08%
Total Taxes	\$ 262,623	\$ 1,121,230	\$ 858,607	23.42%	\$ 110,775	\$ 395,700	\$ 284,925	27.99%	\$ 151,848	137.08%
Intergovernmental										
State Shared Taxes & Permits	\$ 155,025	\$ 617,800	\$ 462,775	25.09%	\$ 151,877	\$ 550,000	\$ 398,123	27.61%	\$ 3,148	2.07%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 155,025	\$ 617,800	\$ 462,775	25.09%	\$ 151,877	\$ 550,000	\$ 398,123	27.61%	\$ 3,148	2.07%
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	205	1,000	795	20.48%	230	628	398	36.66%	(25)	-11.02%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	26,393	10,000	(16,393)	263.93%	1,981	500	(1,481)	396.15%	24,412	1232.46%
Total Other Sources	\$ 26,598	\$ 11,000	\$ (15,598)	241.80%	\$ 2,211	\$ 1,128	\$ (1,083)	196.01%	\$ 24,387	1102.99%
Transfers										
Transfers & Advances In	\$ -	\$ 23,687	\$ 23,687	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ 23,687	\$ 23,687	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 444,246	\$ 1,773,717	\$ 1,329,471	25.05%	\$ 264,863	\$ 946,828	\$ 681,965	27.97%	\$ 179,383	67.73%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ (23,687)	\$ 23,687	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (23,687)	\$ 23,687	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 444,246	\$ 1,750,030	\$ 1,305,784	25.39%	\$ 264,863	\$ 946,828	\$ 681,965	27.97%	\$ 179,383	67.73%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 168,494	\$ 840,364	\$ 671,870	79.95%	\$ 356	\$ 671,514	79.91%	\$ 117,067	\$ 51,427	43.93%
Contractual Services	45,784	195,784	150,001	76.62%	91,001	58,999	30.13%	29,927	15,857	52.98%
Supplies & General Operating	189,220	536,948	347,728	64.76%	65,425	282,304	52.58%	116,314	72,906	62.68%
Capital Outlay	58,299	204,243	145,944	71.46%	124,855	21,089	10.33%	3,711	54,588	1470.84%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 461,797	\$ 1,777,340	\$ 1,315,543	74.02%	\$ 281,637	\$ 1,033,906	58.17%	\$ 267,020	\$ 194,777	72.94%
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	\$ 461,797	\$ 1,777,340	\$ 1,315,543	74.02%	\$ 281,637	\$ 1,033,906	58.17%	\$ 267,020	\$ 194,777	72.94%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 682,373	\$ 696,302			\$ 400,736			\$ 721,276		

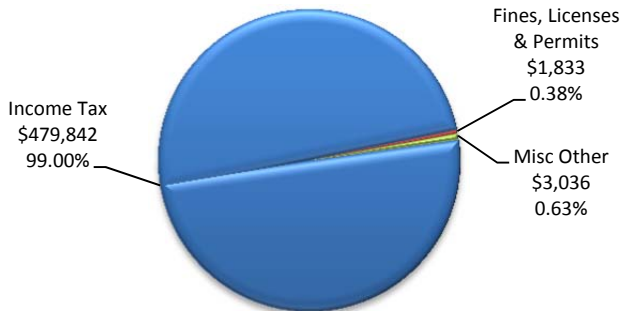
CITY OF PATASKALA, OHIO
2013 REVENUE BUDGET ANALYSIS - Street Fund (B1)
THROUGH MARCH 31, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B 1 - Street Fund	\$ 136,953.58	\$444,245.77	\$ 1,773,717.00	\$ 1,329,471.23	\$ 1,750,030.00	\$ 23,687.00
1 - Taxes	\$ 84,870.32	\$262,622.84	\$ 1,121,230.00	\$ 858,607.16	\$ 1,121,230.00	\$ -
2 - Income Taxes	\$ 84,870.32	\$262,622.84	\$ 1,121,230.00	\$ 858,607.16	\$ 1,121,230.00	\$ -
1 - Income Taxes	\$ 83,708.53	\$261,461.05	\$ 1,120,000.00	\$ 858,538.95	\$ 1,120,000.00	\$ -
2 - ODT Income Taxes	\$ 1,161.79	\$ 1,161.79	\$ 1,230.00	\$ 68.21	\$ 1,230.00	\$ -
2 - Intergovernmental	\$ 51,416.71	\$155,025.36	\$ 617,800.00	\$ 462,774.64	\$ 617,800.00	\$ -
1 - State-Shared Taxes & Permits	\$ 51,416.71	\$155,025.36	\$ 617,800.00	\$ 462,774.64	\$ 617,800.00	\$ -
9 - Permissive Tax	\$ 51,416.71	\$155,025.36	\$ 617,800.00	\$ 462,774.64	\$ 617,800.00	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Miscellaneous Revenue	\$ 666.55	\$ 26,597.57	\$ 11,000.00	\$ (15,597.57)	\$ 11,000.00	\$ -
2 - Other Misc Revenue	\$ 666.55	\$ 26,597.57	\$ 11,000.00	\$ (15,597.57)	\$ 11,000.00	\$ -
1 - Rental Income	\$ 49.22	\$ 204.84	\$ 1,000.00	\$ 795.16	\$ 1,000.00	\$ -
4 - Miscellaneous Income	\$ 617.33	\$ 26,392.73	\$ 10,000.00	\$ (16,392.73)	\$ 10,000.00	\$ -
6 - Transfers & Advances	\$ -	\$ -	\$ 23,687.00	\$ 23,687.00	\$ -	\$ 23,687.00
1 - Interfund Advances	\$ -	\$ -	\$ 23,687.00	\$ 23,687.00	\$ -	\$ 23,687.00
1 - Interfund Advances	\$ -	\$ -	\$ 23,687.00	\$ 23,687.00	\$ -	\$ 23,687.00

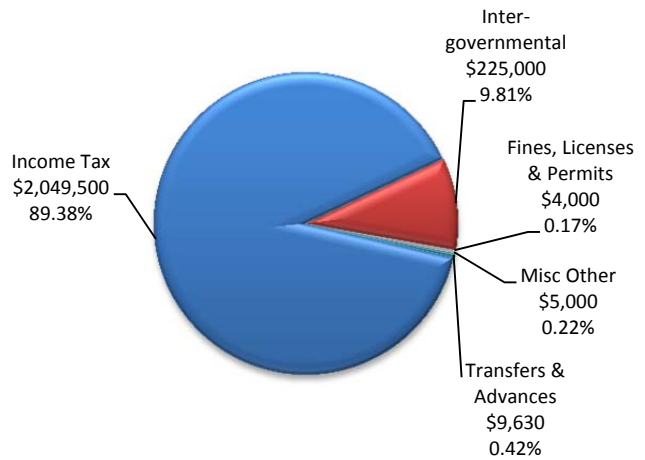
Police Fund (B13)

Revenue – On a year to-date basis, the Police fund has been credited with total revenue of approximately \$484.7 thousand, which reflects 21.14% of budget. Total revenue to-date, however, is approximately \$302.9 thousand (166.58%) higher than the same period in 2012. The major reason for the increase was the change in the fund’s income tax allocation percentage in 2013 from 24% to 32%. The fund’s primary revenue sources are income taxes and intergovernmental revenues.

YTD Police Fund Revenue by Source



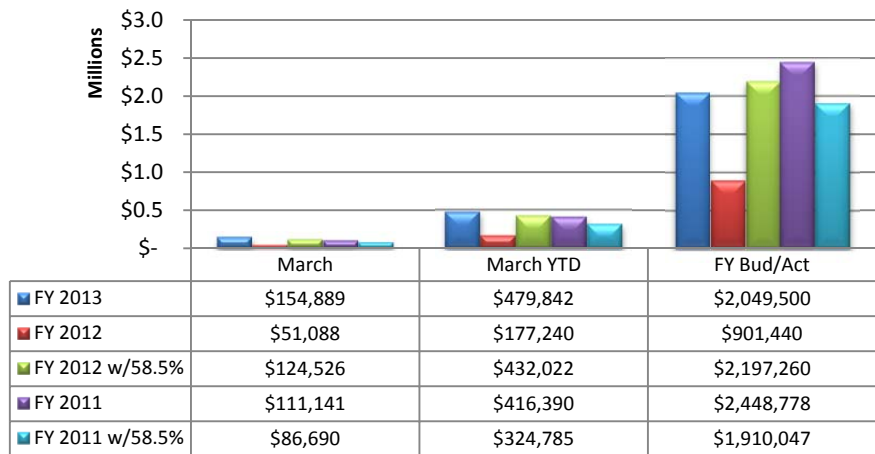
Police Fund Revenue - Budget



Year to-date income tax revenues credited to the fund are \$479.8 thousand and represent 23.41% of the budget. In comparison, collections through March 2012 were \$177.2 thousand and represented 19.66% of the 2012 full-year collections. It is important to note that the allocation to the fund has increased in 2013 from 24% to 58.5%.

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

Income Tax Collections - Police Fund

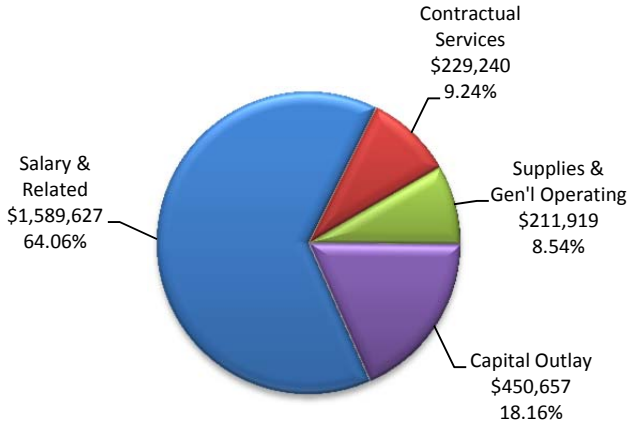


Intergovernmental revenues are budgeted at \$225 thousand and represent 9.81% of the fund’s revenue budget. The category is comprised of revenues from other (federal, state and local) governmental agencies. The revenue currently in the 2013 budget is the LGIF loan (90%) for the construction of a MARCS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

The other major category, Other Sources, has a budget of \$5.0 thousand, and the city has received \$3.0 thousand to-date.

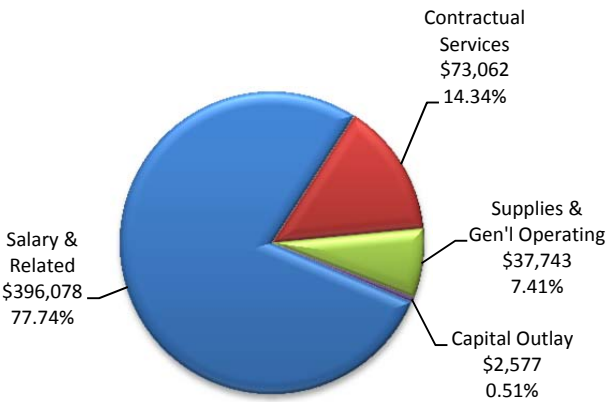
Expenditures – The Police fund has a total appropriated expenditure budget for 2013 of approximately \$2.48 million. Total spending through March 31 is \$509.5 thousand and is equal to 20.53% of the 2013 budget, and compares favorably to the straight-line rate of 25%. Including encumbrances (e.g., purchase orders) in the total results in spending or commitments to spend of \$821.0 thousand, or 33.08% of the budget. Spending to date is approximately \$85.2 thousand (20.07%) higher than the same three-month period in 2012. The increase is due to higher wage and benefit costs as the result of filled officer positions that were open for a portion of 2012.

Police Fund Budget by Category



YTD Police Fund Spending

(excludes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$1.59 million, or 64.06% of the fund’s budget. Spending through March 31 is \$396.1 thousand or 24.92% of budget, and is only slightly below budget. Compared to FY 2012, spending was up by \$63.9 thousand (19.24%) due to the full-year impact in 2013 of three additional Patrol Officers hired during 2012.

Supplies and general operating expenditures is another significant expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$211.9 thousand, or 8.54% of budget. Spending through March 31 is \$37.7 thousand and is 17.81% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$158.3 thousand (74.72% of budget). Compared to the same three-month period in FY 2012, spending was up by \$0.5 thousand (1.4%).

Spending on capital equipment is the other major expense category in the Police fund. The 2013 budget in this category is \$450.7 thousand (18.16% of budget) and provides funding for the acquisition of law enforcement-related equipment and capital improvements. Spending through March 31 was \$2.6 thousand, or 0.57% of budget. Including encumbrances in the calculation, the total committed to spend is \$143.9 thousand, or 31.9% of budget. The majority of the encumbered amount is for the order and outfitting of four (4) new cruisers. In addition to these purchases, \$250.0 thousand was appropriated for the construction of a MARCS radio tower. Most of the funding (90%) for the project will be provided by a 10-year, zero-interest loan from the LGIF program. The remaining budget is to provide a one-year payment on a capital lease for the required replacement radio equipment.

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

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 1,153,893	\$ 1,153,893			\$ 2,087,236	\$ 2,087,236				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	479,842	2,049,500	1,569,658	23.41%	177,240	633,120	455,880	27.99%	302,603	170.73%
Total Taxes	\$ 479,842	\$ 2,049,500	\$ 1,569,658	23.41%	\$ 177,240	\$ 633,120	\$ 455,880	27.99%	\$ 302,603	170.73%
Intergovernmental										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	225,000	225,000	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ 225,000	\$ 225,000	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ 1,833	\$ 4,000	\$ 2,167	45.83%	\$ 1,100	\$ 500	\$ (600)	220.00%	\$ 733	66.64%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ 1,833	\$ 4,000	\$ 2,167	45.83%	\$ 1,100	\$ 500	\$ (600)	220.00%	\$ 733	66.64%
Other Sources										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	3,036	5,000	1,964	60.72%	3,485	5,000	1,515	69.69%	(449)	-12.88%
Total Other Sources	\$ 3,036	\$ 5,000	\$ 1,964	60.72%	\$ 3,485	\$ 5,000	\$ 1,515	69.69%	\$ (449)	-12.88%
Transfers										
Transfers & Advances In	\$ -	\$ 9,630	\$ 9,630	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ 9,630	\$ 9,630	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 484,711	\$ 2,293,130	\$ 1,808,419	21.14%	\$ 181,824	\$ 638,620	\$ 456,796	28.47%	\$ 302,887	166.58%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ (9,630)	\$ 9,630	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (9,630)	\$ 9,630	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 484,711	\$ 2,283,500	\$ 1,798,789	21.23%	\$ 181,824	\$ 638,620	\$ 456,796	28.47%	\$ 302,887	166.58%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 396,078	\$ 1,589,627	\$ 1,193,549	75.08%	\$ -	\$ 1,193,549	75.08%	\$ 332,180	\$ 63,898	19.24%
Contractual Services	73,062	229,420	156,358	68.15%	49,766	106,592	46.46%	46,788	26,274	56.16%
Supplies & General Operating	37,743	211,919	174,176	82.19%	120,593	53,583	25.28%	37,222	522	1.40%
Capital Outlay	2,577	450,657	448,080	99.43%	141,175	306,905	68.10%	8,120	(5,543)	-68.26%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 509,461	\$ 2,481,623	\$ 1,972,162	79.47%	\$ 311,534	\$ 1,660,628	66.92%	\$ 424,310	\$ 85,151	20.07%
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	\$ 509,461	\$ 2,481,623	\$ 1,972,162	79.47%	\$ 311,534	\$ 1,660,628	66.92%	\$ 424,310	\$ 85,151	20.07%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,129,143	\$ 965,399			\$ 817,609			\$ 1,844,750		

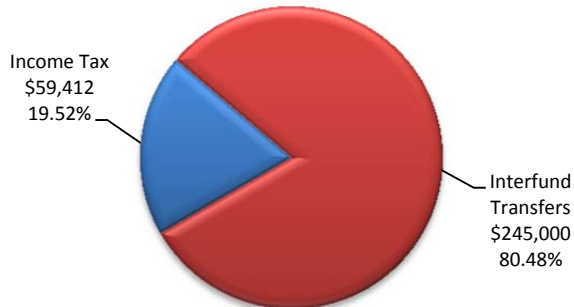
CITY OF PATASKALA, OHIC
2013 REVENUE BUDGET ANALYSIS - Police Fund (B13)
THROUGH MARCH 31, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B13 - Police Levy	\$ 155,792.61	\$484,711.20	\$2,293,130.05	\$ 1,808,418.85	\$ 2,283,500.00	\$ 9,630.05
1 - Taxes	\$ 154,888.52	\$479,842.36	\$2,049,500.00	\$ 1,569,657.64	\$ 2,049,500.00	\$ -
1 - Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Real Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Income Taxes	\$ 154,888.52	\$479,842.36	\$2,049,500.00	\$ 1,569,657.64	\$ 2,049,500.00	\$ -
1 - Income Taxes	\$ 153,029.66	\$477,983.50	\$2,047,500.00	\$ 1,569,516.50	\$ 2,047,500.00	\$ -
2 - ODT Income Taxes	\$ 1,858.86	\$ 1,858.86	\$ 2,000.00	\$ 141.14	\$ 2,000.00	\$ -
2 - Intergovernmental	\$ -	\$ -	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	\$ -
1 - State-Shared Taxes & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Rollback/Homestead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	\$ -
4 - Fines, Licenses & Permits	\$ 453.00	\$ 1,833.00	\$ 4,000.00	\$ 2,167.00	\$ 4,000.00	\$ -
1 - Fines & Forfeitures	\$ 453.00	\$ 1,833.00	\$ 4,000.00	\$ 2,167.00	\$ 4,000.00	\$ -
1 - Fines & Forfeitures	\$ 453.00	\$ 1,833.00	\$ 4,000.00	\$ 2,167.00	\$ 4,000.00	\$ -
5 - Miscellaneous Revenue	\$ 451.09	\$ 3,035.84	\$ 5,000.00	\$ 1,964.16	\$ 5,000.00	\$ -
2 - Other Misc Revenue	\$ 451.09	\$ 3,035.84	\$ 5,000.00	\$ 1,964.16	\$ 5,000.00	\$ -
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 451.09	\$ 3,035.84	\$ 5,000.00	\$ 1,964.16	\$ 5,000.00	\$ -
6 - Transfers & Advances	\$ -	\$ -	\$ 9,630.05	\$ 9,630.05	\$ -	\$ 9,630.05
1 - Interfund Advances	\$ -	\$ -	\$ 9,630.05	\$ 9,630.05	\$ -	\$ 9,630.05
1 - Interfund Advances	\$ -	\$ -	\$ 9,630.05	\$ 9,630.05	\$ -	\$ 9,630.05

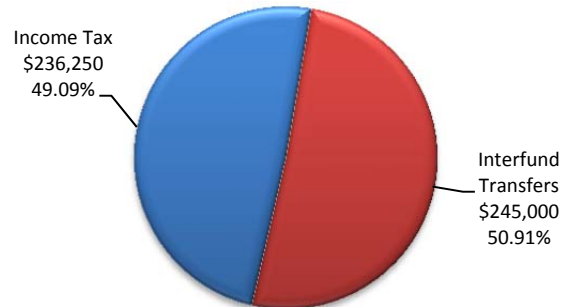
Capital Improvements Fund (C6)

Revenue – The Capital Improvements fund has a 2013 revenue budget of \$481.3 thousand. On a year to-date basis, the fund has received approximately \$304.4 thousand in total revenue, or 63.25% of total budget. Excluding interfund transfers from the calculation results in a total of 25.15% of budget. The fund’s primary revenue sources are income taxes and interfund transfers.

YTD Capital Improvements Fund Revenue by Source

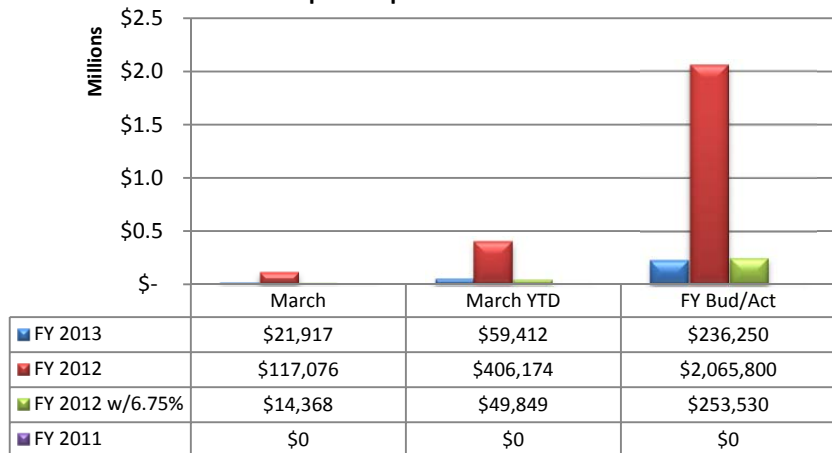


Capital Improvements Fund Revenue Budget



Income taxes are the primary revenue source for the Capital Improvements fund. The 2013 budget for income tax revenues in the fund is \$236.3 thousand. Year to-date income tax revenue credited to the fund is \$59.4 thousand, or 25.15% of the full-year budget. In comparison, collections through March 2012 were \$406.2 thousand, and reflected 19.66% of full year 2012 collections. It is important to note that the allocation to the fund has decreased in 2013 from 55% to 6.75%. Adjusting for the change in allocation rates (see green bar in chart to right) would indicate that collections are running \$9.6 thousand (19.18%) above the 2012 pace for this fund.

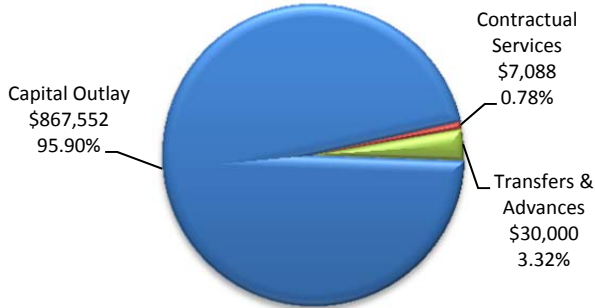
Income Tax Collections Capital Improvements Fund



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

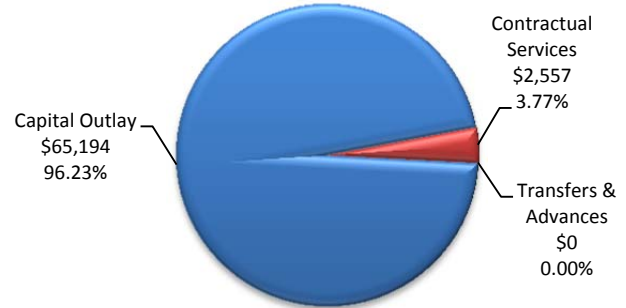
Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2013 of approximately \$904.6 thousand. Total spending through March 31 was approximately \$67.8 thousand. Including encumbrances (e.g., purchase orders) of \$65.4 thousand into the calculation results in a spending ratio of 14.72%.

Capital Fund Budget by Category



YTD Capital Fund Spending

(excludes encumbrances)



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2013 budget in this category is \$867.6 thousand, (95.9% of budget) and provides funding for the construction of a number of infrastructure improvements. Spending through March 31 was \$65.2 thousand, or 7.51% of budget. Including encumbrances in the calculation, total committed spending is equal to \$130.6 thousand (15.05% of budget). The primary planned expenditures in this category were the result of carryover encumbrances on retainage associated with the 2012 Roadway Asset Management Plan (RAMP) projects. In addition to the funds carried over from 2012 for the 2012 RAMP program, the budget includes \$750,000 for the 2013 RAMP program and \$21,000 for the Brightwaters lift station paving project. The list of projects includes the following: (*asterisk indicates projects funded by \$750,000 from 2012 BAN issuance)

Project Name	2013 Budget	Spent and/or Encumbered	Unspent
McIntosh Road*	\$28,105	\$28,105	\$0
Township Road – Phase I*	9,531	9,531	0
John Reese Parkway*	2,116	2,116	0
High Street*	11,194	11,194	0
Cedar Street*	4,877	4,877	0
Front Street*	4,987	4,987	0
Taylor Glen/Kylemore*	11,482	11,482	0
Havens Corner*	31,230	31,230	0
Laurel Lane*	20,605	20,605	0
Bristol/Linda*	25,377	25,377	0
Shawnee Loop	21,000	0	21,000
Cable Road	2,412	0	2,412
Third Avenue	8,710	0	8,710
North End Drive	3,484	0	3,484
Adams Lane	1,379	0	1,379
First Avenue	5,226	0	5,226
Veasey Lane	639	0	639
Robin Lane	672	0	672
Hickory Lane	605	0	605
Brightwaters	10,930	0	10,930

Uncommitted/Unused Balance	715,943	0	715,943
GRAND TOTAL	\$920,504	\$149,504	\$771,000

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

Contractual services is the other major expense category in the Capital Improvements fund. The 2013 budget in this category is \$7.1 thousand (0.78% of budget) and provides for non-employee personal services. Spending through March 31 is \$2.6 thousand, or 36.07% of budget. Spending in this category is designated for the payment of tax collection fees to the Regional Income Tax Agency (RITA) and for taxpayer refund requests. Spending to-date is \$10.6 thousand (80.53%) lower than the same three-month period in 2012.

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

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 777,584	\$ 777,584			\$ -	\$ -				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	59,412	236,250	176,838	25.15%	406,174	1,450,900	1,044,726	27.99%	(346,762)	-85.37%
Total Taxes	\$ 59,412	\$ 236,250	\$ 176,838	25.15%	\$ 406,174	\$ 1,450,900	\$ 1,044,726	27.99%	\$ (346,762)	-85.37%
Intergovernmental										
Slate Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	750,000	1,500,000	750,000	50.00%	(750,000)	-100.00%
Sale of Assets	-	-	-	0.00%	7,396	-	(7,396)	100.00%	(7,396)	-100.00%
Other Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Other Sources	\$ -	\$ -	\$ -	0.00%	\$ 757,396	\$ 1,500,000	\$ 742,604	50.49%	\$ (757,396)	-100.00%
Transfers										
Transfers & Advances In	\$ 245,000	\$ 245,000	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 245,000	100.00%
Total Transfers	\$ 245,000	\$ 245,000	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 245,000	100.00%
Grand Total Revenue	\$ 304,412	\$ 481,250	\$ 176,838	63.25%	\$ 1,163,570	\$ 2,950,900	\$ 1,787,330	39.43%	\$ (859,158)	-73.84%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ (245,000)	\$ (245,000)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (245,000)	100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ (245,000)	\$ (245,000)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (245,000)	100.00%
Adjusted Grand Total Revenue	\$ 59,412	\$ 236,250	\$ 176,838	25.15%	\$ 1,163,570	\$ 2,950,900	\$ 1,787,330	39.43%	\$ (1,104,158)	-94.89%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Contractual Services	2,557	7,088	4,531	63.93%	-	4,531	63.93%	13,133	(10,576)	-80.53%
Supplies & General Operating	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Capital Outlay	65,194	867,552	802,358	92.49%	65,415	736,943	84.95%	-	65,194	100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	7,396	(7,396)	-100.00%
Transfers & Advances	-	30,000	30,000	-100.00%	-	30,000	100.00%	-	-	0.00%
Grand Total Expenditures	\$ 67,751	\$ 904,640	\$ 836,889	92.51%	\$ 65,415	\$ 771,474	85.28%	\$ 20,529	\$ 47,221	230.02%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ (30,000)	\$ (30,000)	-100.00%	\$ -	\$ 30,000	-100.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ (30,000)	\$ (30,000)	-100.00%	\$ -	\$ 30,000	100.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 67,751	\$ 874,640	\$ 806,889	92.25%	\$ 65,415	\$ 741,474	84.77%	\$ 20,529	\$ 47,221	230.02%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,014,245	\$ 354,194			\$ 948,830			\$ 1,143,041		

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

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
C 6 - Capital Improvements	\$ 266,917.17	\$304,411.85	\$481,250.00	\$ 176,838.15	\$ 481,250.00	\$ -
1 - Taxes	\$ 21,917.17	\$ 59,411.85	\$236,250.00	\$ 176,838.15	\$ 236,250.00	\$ -
2 - Income Taxes	\$ 21,917.17	\$ 59,411.85	\$236,250.00	\$ 176,838.15	\$ 236,250.00	\$ -
1 - Income Taxes	\$ 17,657.28	\$ 55,151.96	\$236,250.00	\$ 181,098.04	\$ 236,250.00	\$ -
2 - ODT Income Taxes	\$ 4,259.89	\$ 4,259.89	\$ -	\$ (4,259.89)	\$ -	\$ -
5 - Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Misc Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 - Transfers & Advances	\$ 245,000.00	\$245,000.00	\$245,000.00	\$ -	\$ 245,000.00	\$ -
1 - Interfund Advances	\$ 245,000.00	\$245,000.00	\$245,000.00	\$ -	\$ 245,000.00	\$ -
1 - Interfund Advances	\$ 245,000.00	\$245,000.00	\$245,000.00	\$ -	\$ 245,000.00	\$ -
Grand Total	\$ 266,917.17	\$304,411.85	\$481,250.00	\$ 176,838.15	\$ 481,250.00	\$ -



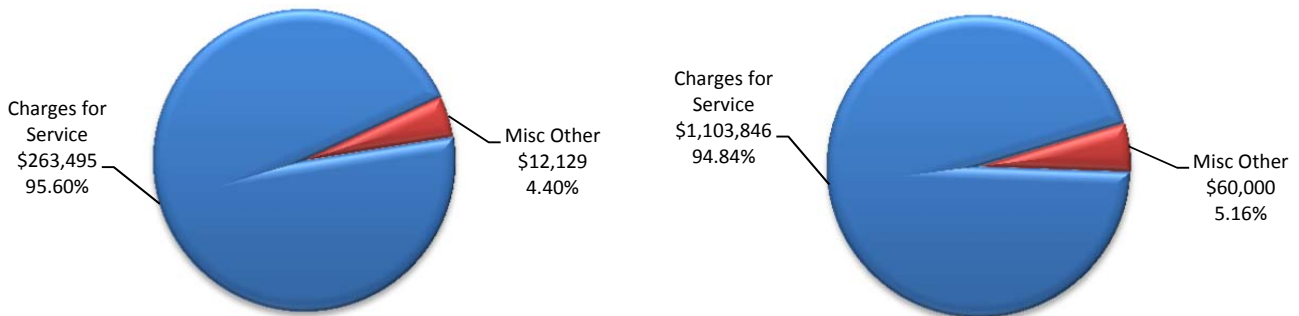
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Water Utility Fund (E1)

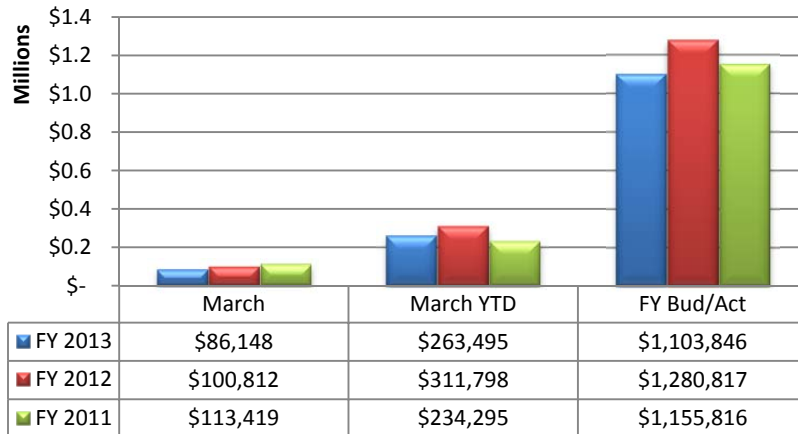
Revenue – The Water fund has a 2013 revenue budget of \$1.16 million. The fund’s primary revenue sources are charges for service and other sources. On a year to-date basis, the Water Utility fund has been credited with total revenue of approximately \$275.6 thousand, or 23.68% of budget. The total is down by \$37.8 thousand, or 12.05%, from the same three-month period in 2012.

YTD Water Fund Revenue by Source

Water Fund Revenue - Budget



Usage Fee Collections - Water Fund



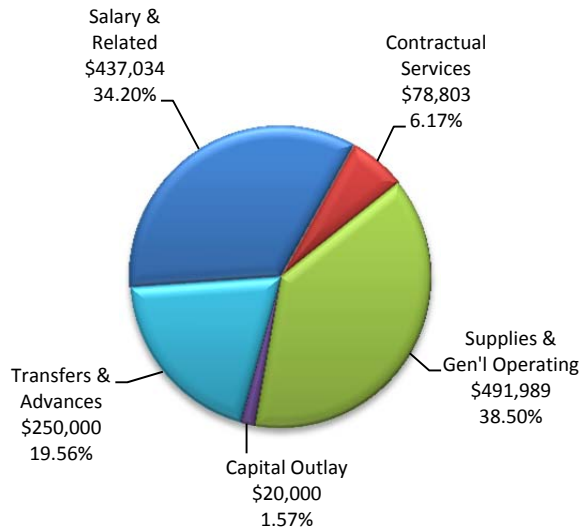
Charges for service represent the largest revenue category in this fund. Year to-date revenues credited to the fund are \$263.5 thousand and represent 23.87% of the 2013 full-year collection budget. In comparison, collections through March 2012 were \$311.8 thousand and represented 24.34% of the 2012 full-year collections. Assuming that this rate of collections continues, the current revenue projection could be overstated by approximately \$25 thousand. We’ll continue to

monitor this revenue line item.

The other major category, Other Sources, has a budget of \$60 thousand. To-date, the city has received \$12.1 thousand (20.21% of budget). This line item accounts for any non-usage related fees and charges.

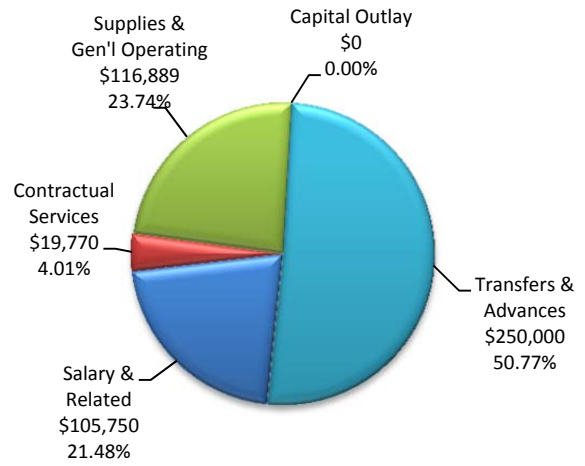
Expenditures – The Water Utility fund has a total appropriated expenditure budget for 2013 of approximately \$1.28 million. Total spending through March 31 is approximately \$492.4 thousand, or 38.53% of budget. Including encumbrances (e.g., purchase orders) of \$273.4 thousand in the total results in total spending or commitments of 59.93% of budget. The majority of the encumbered balance is associated with full-year spending contracts such as utilities, fuel, etc.

Water Fund Budget by Category



YTD Water Fund Spending

(excludes encumbrances)



In 2013, supplies and general operating expenses is the primary major expense category in the Water Utility fund. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$492.0 thousand, or 38.50% of the fund budget. Spending through March 31 is \$116.9 thousand, or 23.76% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$377.2 thousand, or 76.66% of budget. Much of the encumbered balance is due to full-year contract spending on operating supplies, utilities and fuel. Compared to the same three-month period in FY 2012, spending in this category is down by \$4.3 thousand, or 3.57%.

Salaries, wages and other employee-related costs represent the other major expense category with a 2013 budget of \$437.0 thousand, or 34.2% of the total fund budget. Spending through March 31 is \$105.8 thousand, or 24.2% of budget. Compared to the same three-month period in FY 2012, spending is up by \$13.9 thousand or 15.1%. The unfavorable variance to-date is primarily due to wage and benefit savings associated with the open water supervisor position in 2012.

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

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 509,058	\$ 509,058			\$ 349,520	\$ 349,520				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service										
Water & Sewer Fees	\$ 263,495	\$ 1,103,846	\$ 840,351	23.87%	\$ 311,798	\$ 1,095,172	\$ 783,374	28.47%	\$ (48,303)	-15.49%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 263,495	\$ 1,103,846	\$ 840,351	23.87%	\$ 311,798	\$ 1,095,172	\$ 783,374	28.47%	\$ (48,303)	-15.49%
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	12,129	60,000	47,871	20.21%	1,590	5,000	3,410	31.80%	10,539	662.82%
Total Other Sources	\$ 12,129	\$ 60,000	\$ 47,871	20.21%	\$ 1,590	\$ 5,000	\$ 3,410	31.80%	\$ 10,539	662.82%
Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 275,624	\$ 1,163,846	\$ 888,222	23.68%	\$ 313,388	\$ 1,100,172	\$ 786,784	28.49%	\$ (37,764)	-12.05%
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	\$ 275,624	\$ 1,163,846	\$ 888,222	23.68%	\$ 313,388	\$ 1,100,172	\$ 786,784	28.49%	\$ (37,764)	-12.05%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 105,750	\$ 437,034	\$ 331,284	75.80%	\$ -	\$ 331,284	75.80%	\$ 91,860	\$ 13,890	15.12%
Contractual Services	19,770	78,803	59,032	74.91%	13,157	45,876	58.22%	16,883	2,888	17.10%
Supplies & General Operating	116,889	491,989	375,100	76.24%	260,282	114,817	23.34%	121,217	(4,328)	-3.57%
Capital Outlay	-	20,000	20,000	-100.00%	-	20,000	100.00%	-	-	0.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	250,000	250,000	-	0.00%	-	-	0.00%	-	250,000	100.00%
Grand Total Expenditures	\$ 492,410	\$ 1,277,825	\$ 785,416	61.47%	\$ 273,439	\$ 511,977	40.07%	\$ 229,960	\$ 262,450	114.13%
Adjustments:										
- Interfund transfers & advances	\$ (250,000)	\$ (250,000)	\$ (500,000)	200.00%	\$ -	\$ -	0.00%	\$ -	\$ (250,000)	100.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ (250,000)	\$ (250,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ (250,000)	100.00%
Adjusted Grand Total Expenditures	\$ 242,410	\$ 1,027,825	\$ 785,416	76.42%	\$ 273,439	\$ 511,977	49.81%	\$ 229,960	\$ 12,450	5.41%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 292,272	\$ 395,079			\$ 18,834			\$ 432,948		

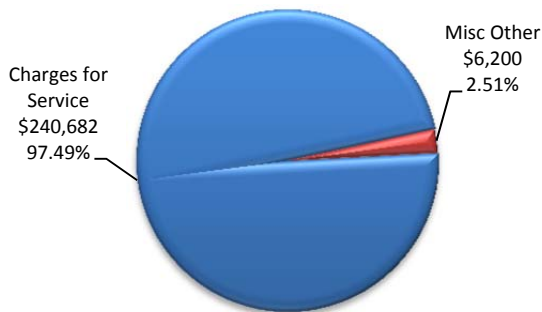
CITY OF PATASKALA, OHIO
 2013 REVENUE BUDGET ANALYSIS - Water Utility Fund (E1)
 THROUGH MARCH 31, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 1 - Water Fund	\$ 92,148.74	\$275,623.93	\$1,163,846.00	\$ 888,222.07	\$ 1,163,846.00	\$ -
3 -Charges for Service	\$ 86,147.53	\$263,495.10	\$1,103,846.00	\$ 840,350.90	\$ 1,103,846.00	\$ -
1 - Water & Sewer	\$ 86,147.53	\$263,495.10	\$1,103,846.00	\$ 840,350.90	\$ 1,103,846.00	\$ -
1 - Water Utility Collections	\$ 86,147.53	\$263,495.10	\$1,103,846.00	\$ 840,350.90	\$ 1,103,846.00	\$ -
5 - Miscellaneous Revenue	\$ 6,001.21	\$ 12,128.83	\$ 60,000.00	\$ 47,871.17	\$ 60,000.00	\$ -
2 - Other Misc Revenue	\$ 6,001.21	\$ 12,128.83	\$ 60,000.00	\$ 47,871.17	\$ 60,000.00	\$ -
4 - Miscellaneous Income	\$ 6,001.21	\$ 12,128.83	\$ 60,000.00	\$ 47,871.17	\$ 60,000.00	\$ -
Grand Total	\$ 92,148.74	\$275,623.93	\$1,163,846.00	\$ 888,222.07	\$ 1,163,846.00	\$ -

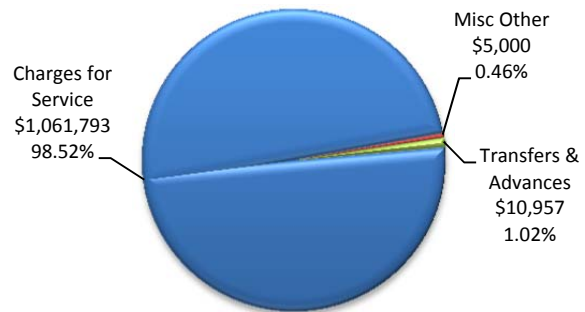
Sewer Fund (E2)

Revenue – The Sewer fund has a 2012 revenue budget of approximately \$1.08 million. The fund’s primary revenue sources are charges for service, intergovernmental and other sources. On a year to-date basis, the Sewer Utility fund has been credited with total revenue of approximately \$246.9 thousand, or 22.91% of budget. Compared to the same three-month period in 2012, revenue is down by \$8.4 thousand, or 3.30%.

YTD Sewer Fund Revenue by Source

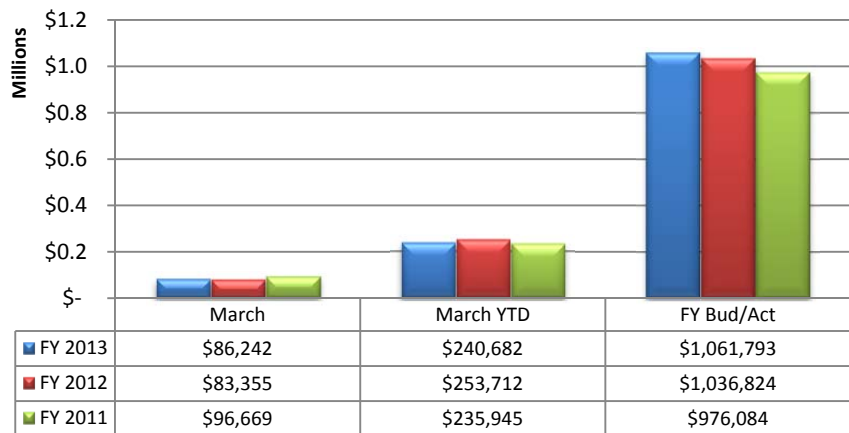


Sewer Fund Revenue - Budget



Charges for service represent the largest revenue category in this fund. Year to-date 2013 revenues credited to the fund are approximately \$240.7 thousand, or 22.67% of budget. In comparison, collections for the same three-month period in 2012 were \$253.7 and represented 24.47% of the 2012 full-year collections. Assuming that this rate of collections continues, the current revenue projection could be overstated by approximately \$75 thousand. We’ll continue to monitor this revenue line item.

Usage Fee Collections - Sewer Fund

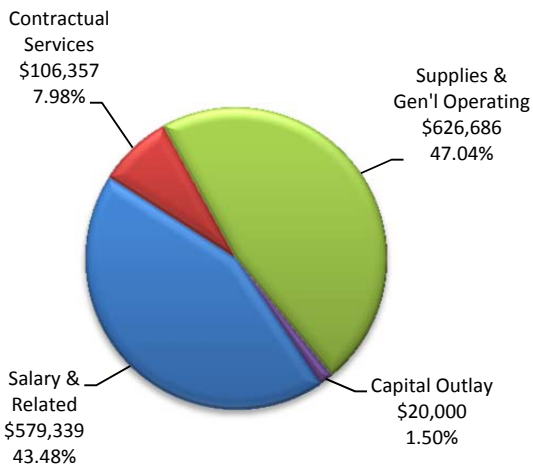


The other major category, Other Sources, has a budget of \$5.0 thousand. To-date, the city has received \$6.2 thousand. We will be increasing the forecast to reflect the higher than anticipated rate of collections.

Expenditures – The Sewer Utility fund has a total appropriated expenditure budget for 2013 of approximately \$1.33 million. Total spending through March 31 is approximately \$284.4 thousand, or 21.41% of budget. Including encumbrances (e.g., purchase orders) of \$259.8 thousand in the calculation results in a spending ratio of 40.97%. Much of the encumbered balance is related to full-year contract

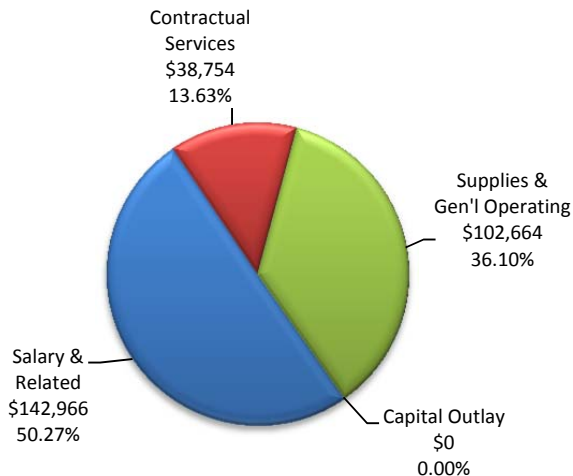
spending such as fuel, utilities and supplies. Compared to the same three-month period in 2012, spending in the fund was down by \$540.4 thousand (65.52%) in 2013. The primary drivers of the decrease were: reduced interfund transfers (down \$585.2 thousand); increased wages and benefits (up \$47.3 thousand); decreased supplies and materials (down \$2.1 thousand); and decreased contractual supplies (down \$0.3 thousand).

Sewer Fund Budget by Category



YTD Sewer Fund Spending

(excludes encumbrances)



For 2013, the largest expense category for the Sewer fund is supplies and general operating expenditures. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$626.7 thousand, or 47.04% of the fund budget. Year to-date spending is \$102.7 thousand, or 16.49% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$323.2 thousand, or 51.9% of budget. Much of the encumbered balance is due to full-year contract spending on operating supplies, utilities and fuel. Compared to the same three-month period in FY 2012, spending in this category is down by \$2.1 thousand, or 2.01%.

Salaries, wages and other employee-related costs represent the other major expense category with a 2013 budget of \$579.3 thousand, or 43.48% of the total fund budget. Spending through March 31 is \$143.0 thousand, or 24.68% of budget. Compared to the same three-month period in 2012, spending is up by \$47.3 thousand, or 49.43%. Much of the increase is due to wage and benefit savings associated with a mid-year 2012 hire of the utility operator position, as well as increased allocation in 2013 of administrative staff to the utility division.

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

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 1,270,960	\$ 1,270,960			\$ 1,927,337	\$ 1,927,337				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	52,000	52,000	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 52,000	\$ 52,000	0.00%	\$ -	0.00%
Charges for Service										
Water & Sewer Fees	\$ 240,682	\$ 1,061,793	\$ 821,111	22.67%	\$ 253,712	\$ 793,767	\$ 540,055	31.96%	\$ (13,030)	-5.14%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 240,682	\$ 1,061,793	\$ 821,111	22.67%	\$ 253,712	\$ 793,767	\$ 540,055	31.96%	\$ (13,030)	-5.14%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	6,200	5,000	(1,200)	124.00%	1,590	5,000	3,410	31.80%	4,610	289.95%
Total Other Sources	\$ 6,200	\$ 5,000	\$ (1,200)	124.00%	\$ 1,590	\$ 5,000	\$ 3,410	31.80%	\$ 4,610	289.95%
Transfers										
Transfers & Advances In	\$ -	\$ 10,957	\$ 10,957	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ 10,957	\$ 10,957	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 246,882	\$ 1,077,750	\$ 830,868	22.91%	\$ 255,302	\$ 850,767	\$ 595,465	30.01%	\$ (8,420)	-3.30%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ (10,957)	\$ 10,957	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (10,957)	\$ 10,957	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 246,882	\$ 1,066,793	\$ 819,911	23.14%	\$ 255,302	\$ 850,767	\$ 595,465	30.01%	\$ (8,420)	-3.30%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 142,966	\$ 579,339	\$ 436,373	75.32%	\$ -	\$ 436,373	75.32%	\$ 95,673	\$ 47,293	49.43%
Contractual Services	38,754	106,357	67,603	63.56%	39,356	28,247	26.56%	39,092	(338)	-0.86%
Supplies & General Operating	102,664	622,686	520,023	83.51%	220,486	299,537	48.10%	104,770	(2,107)	-2.01%
Capital Outlay	-	20,000	20,000	-100.00%	-	20,000	100.00%	-	-	0.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	585,200	(585,200)	-100.00%
Grand Total Expenditures	\$ 284,384	\$ 1,328,382	\$ 1,043,998	78.59%	\$ 259,843	\$ 784,156	59.03%	\$ 824,735	\$ (540,351)	-65.52%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (585,200)	\$ 585,200	-100.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (585,200)	\$ 585,200	-100.00%
Adjusted Grand Total Expenditures	\$ 284,384	\$ 1,328,382	\$ 1,043,998	78.59%	\$ 259,843	\$ 784,156	59.03%	\$ 239,535	\$ 44,849	18.72%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,233,459	\$ 1,020,328			\$ 973,616			\$ 1,357,904		

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

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 2 - Sewer Fund	\$ 86,315.50	\$246,882.33	\$1,077,750.00	\$ 830,867.67	\$ 1,066,793.00	\$ 10,957.00
2 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Charges for Service	\$ 86,242.22	\$240,682.18	\$1,061,793.00	\$ 821,110.82	\$ 1,061,793.00	\$ -
1 - Water & Sewer	\$ 86,242.22	\$240,682.18	\$1,061,793.00	\$ 821,110.82	\$ 1,061,793.00	\$ -
3 - Sewer Utility Collections	\$ 86,242.22	\$240,682.18	\$1,061,793.00	\$ 821,110.82	\$ 1,061,793.00	\$ -
5 - Miscellaneous Revenue	\$ 73.28	\$ 6,200.15	\$ 5,000.00	\$ (1,200.15)	\$ 5,000.00	\$ -
2 - Other Misc Revenue	\$ 73.28	\$ 6,200.15	\$ 5,000.00	\$ (1,200.15)	\$ 5,000.00	\$ -
2 - Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 73.28	\$ 6,200.15	\$ 5,000.00	\$ (1,200.15)	\$ 5,000.00	\$ -
6 - Transfers & Advances	\$ -	\$ -	\$ 10,957.00	\$ 10,957.00	\$ -	\$ 10,957.00
1 - Interfund Advances	\$ -	\$ -	\$ 10,957.00	\$ 10,957.00	\$ -	\$ 10,957.00



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