

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

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CITY OF PATASKALA, OHIO

City of Pataskala Finance Department

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

FROM: Jamie Nicholson

DATE: December 18, 2012

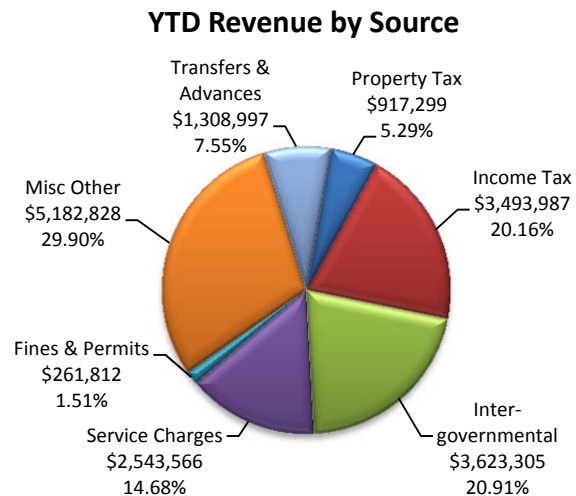
RE: November 2012 Financial Condition Report

We have closed the books for the month of November 2012, and I am pleased to present this report on the financial condition of the city. On a year to-date cash basis, the city has collected more than \$17.33 million in total revenue from all sources, or 91.17% of budget. This is in line with the 11-month straight-line rate of 91.67%.

Income tax collections for the month were \$415,298 and were 6.17% higher than last year when compared to the \$391,158 collected in November 2011. Total year to-date income tax collections are \$3.49 million (92.98% of budget), and when compared to a November 2011 YTD total of \$3.06 million, are \$432,078 or 14.11% higher. The full-year budget is currently projected to be \$3.76 million. It is important to note that the November 2011 year to-date collections were 93.78% of the full-year actual collections.

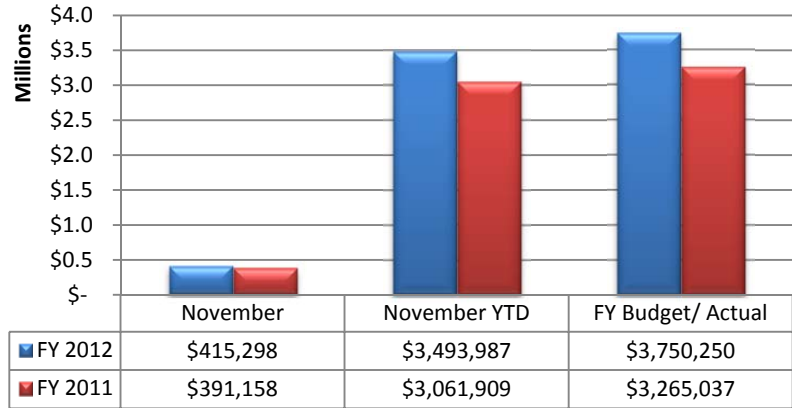
The city has received both of the semi-annual property tax settlements from Licking County. Total property taxes received to-date are \$795,712, and are equal to the current budget. It is important to note, however, that collections are only \$12,500 or 1.5% below 2011 levels. The full-year budget for all property tax revenues (real, personal, etc.) is \$919.9 thousand, and includes approximately \$104 thousand in TIF receipts and approximately \$20 thousand in other property tax revenues.

Intergovernmental revenues represent one of the largest revenue categories for the city. They reflect funding from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2012, a total of \$4.92 million has been budgeted, with \$3.57



million of the total coming from grants and loans. Through November 30, a total of \$3.62 million (73.61% of the category budget) has been collected. Most of the shortfall is due to approximately \$700 thousand in Safe Routes to School grant proceeds that will be received in 2013 and \$300 thousand in CHIP grant revenues that may be received in 2012, but most likely in 2013.

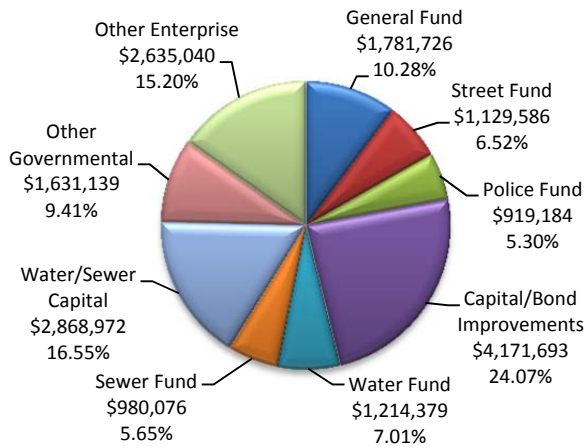
Income Tax Collections - All Funds



Service charge revenues are another major revenue category for the city.

As the title would imply, these revenues are received in exchange for providing services to residents, businesses and other customers. Water and sewer usage fees represent the largest single component of this category. For 2012, approximately \$2.68 million has been budgeted for total service charge revenues. Water and sewer fees represent \$2.51 million, or 93.57% of the category total. Year to date collections are \$2.36 million, or 94.18% of the budget. The total is up by \$181,997 (7.71%) when compared to the same eleven-month period in 2011.

YTD Revenue by Fund

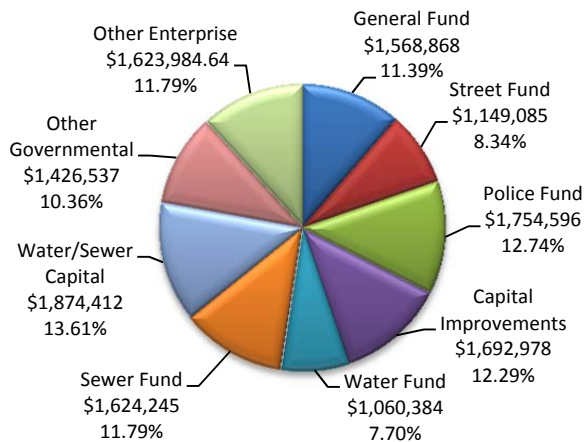


With only one month left to go in 2012, expenditures continue to be better than or generally in line with expectations. As of November 30, the combined total unencumbered balance as a percentage of the budget (for all funds) is 53.12%. This is \$7.3 million higher than, and compares favorably to, the 11-month straight-line

rate of 8.33%. We will work with each of the city departments to control spending during December in order to be able to better manage the year-end carryover balance in all of the city funds.

The general fund ended the month of November 2012 with an unencumbered balance of \$1.07 million, and is down by \$292.0 thousand, or 21.33% from November 2011. In addition, the Street (B1) fund unencumbered fund balance has declined by \$183.2 thousand (22.84%), and the Police (B13) fund has declined by \$819.2 thousand (40.68%) from 2011 as well. While it was not unanticipated for these balance declines, it will be important for the city to continue to closely monitor each of the key fund balances to ensure that adequate funding is available to provide the desired level of service to the community.

YTD Expenditures by Fund



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

During the month of November, much of our effort was spent on the creation of various 2013 budget scenarios, as well as completing the BAN transaction and preparing for year-end. During December we will begin final preparations for successfully closing the books on 2012. As a part of that process, any outstanding purchase orders will be reviewed to ensure that any non-required encumbrances are closed prior to opening the books for 2013.

Respectfully submitted,



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

BANK/FINANCIAL INSTITUTION BALANCES:

PNB Council Checking Account (per stmt)	\$	-
Outstanding checks		(55,804.08)
O/S check sweep pending		57,727.08
Bank error correction in-transit		-
Other in-transit		(1,923.00)
Total PBB Council Checking Account	\$	-
PNB Council Sweep Acct (per stmt)	\$	6,797,680.99
Deposits in-transit		-
O/S check sweep pending		(57,727.08)
Total PNB Council Sweep	\$	6,739,953.91
Combined PNB Council Account	\$	6,739,953.91
PNB Payroll Checking Account (per stmt)	\$	82,132.80
Outstanding checks		-
Deposits in-transit		-
Total PNB Council Checking Account	\$	82,132.80
PNB Water-Sewer Checking Acct (per stmt)	\$	2,060.85
Deposits in-transit		-
Outstanding checks		(31,416.59)
O/S check sweep pending		29,493.59
Bank error/other correction in-transit		1,923.00
Total PNB Water-Sewer Checking	\$	2,060.85
PNB Water-Sewer Sweep Acct (per stmt)	\$	3,657,912.57
Deposits in-transit		-
O/S check sweep pending		(29,493.59)
Bank error correction in-transit		-
Total PNB Water-Sewer Sweep	\$	3,628,418.98
Combined PNB Water-Sewer Account	\$	3,630,479.83
PNB Fire Escrow Account	\$	24,000.00
Outstanding checks		-
Deposits in-transit		-
Total PBB Council Checking Account	\$	24,000.00
Petty Cash Funds	\$	-
Investments (at cost)		
PNB CD 6881	\$	4,430.65
		-
Total Investments	\$	4,430.65
Total Statement Cash Balance	\$	10,398,864.39

(Not included in total bank balances)

PNB Mayors Court Account	\$	19,087.94
Deposits in transit		-
Outstanding checks/ACH		(18,837.94)
Bank error/corrections		-
Total Mayors Court	\$	250.00

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

SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

A1 - General Fund	\$	1,344,920.72
B70 - Construction Account/Project		200,677.26
Total General Funds	\$	1,545,597.98
B1 - Street Fund	\$	709,148.45
B2 - State Highway		48,723.36
B3 - Ecological Preservation		1,000.00
B5 - JEDD Income Tax		237.21
B8 - Permissive License Tax		655,558.23
B9 - Street Levy		-
B10 - Recreation Fund		17,152.36
B11 - Park Use		26,058.09
B13 - Police Levy		1,314,518.50
B14 - Immobilization		490.00
B17 - Mayor's Court Computer		35,847.18
B18 - Alcohol Enforcement & Education		5,521.10
B19 - Law Enforcement Trust		2,238.96
B20 - Pataskala Mobile Home Park		4,430.65
B32 - CHIP Fund		3,884.00
B33 - Safe Routes to School		(3,053.00)
B34 - ODNR Recreational Trail		-
B50 - Police K-9		696.10
B60 - Sesquicentennial Fund		423.27
C4 - Community Development Block Grant		74,992.46
Total Special Revenue	\$	2,897,866.92
D1 - Debt Service Fund	\$	128,230.72
D2 - Street Bond		30,067.19
Total Debt Service	\$	158,297.91
C2 - State Issue II Capital Improvements	\$	-
C3 - Courter Bridge Improvement		59.08
C5 - Municipal Building Purchase		6,870.84
C6 - Capital Improvements		1,505,104.55
C7 - Bond Improvements		-
B36 - SR 310 TIF		630,587.28
Total Capital Projects	\$	2,142,621.75
F1 - Fire Escrow Fund	\$	24,000.00
Total Escrow Funds	\$	24,000.00
Total Governmental Funds	\$	6,768,384.56
E1 - Water Fund	\$	504,562.01
E2 - Sewer Fund		1,285,237.79
E5 - Water Capital Improvements		527,962.45
E6 - Sewer Capital Improvements		743,069.35
E7 - Water Bond Improvements		-
E8 - Sewer Bond Improvements		-
E9 - Oaks Assessment		-
E12 - Water Debt Service		288,192.07
E13 - Sewer Debt Service		281,455.78
E14 - Water Treatment Plant #2		0.38
E15 - WWTP Phase II		-
Total Enterprise Funds	\$	3,630,479.83
Total All Funds	\$	10,398,864.39

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

		+	-	=	-	=
Fund Number / Description	December 31, 2011 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	November 30, 2012 Unencumbered Fund Balance
A1 - General Fund	\$ 1,083,726.21	\$ 1,697,329.88	\$ 1,436,135.37	\$ 1,344,920.72	\$ 141,935.52	\$ 1,202,985.20
B70 - Construction Account/Project	200,185.56	1,685.36	1,193.66	200,677.26	-	200,677.26
Total General Funds	\$ 1,283,911.77	\$ 1,699,015.24	\$ 1,437,329.03	\$ 1,545,597.98	\$ 141,935.52	\$ 1,403,662.46
B1 - Street Fund	\$ 723,432.31	\$ 1,017,096.76	\$ 1,031,380.62	\$ 709,148.45	\$ 97,955.92	\$ 611,192.53
B2 - State Highway	48,093.17	43,210.35	42,580.16	48,723.36	1,935.82	46,787.54
B3 - Ecological Preservation	-	1,000.00	-	1,000.00	-	1,000.00
B5 - JEDD Income Tax	237.21	-	-	237.21	-	237.21
B8 - Permissive License Tax	482,481.27	682,216.56	509,139.60	655,558.23	320,637.44	334,920.79
B9 - Street Levy	-	-	-	-	-	-
B10 - Recreation Fund	9,377.33	28,983.88	21,208.85	17,152.36	4,519.22	12,633.14
B11 - Park Use	66,247.55	13,026.61	53,216.07	26,058.09	4,406.96	21,651.13
B13 - Police Levy	2,087,235.54	814,268.90	1,586,985.94	1,314,518.50	67,060.34	1,247,458.16
B14 - Immobilization	490.00	-	-	490.00	-	490.00
B17 - Mayor's Court Computer	25,262.09	12,689.00	2,103.91	35,847.18	1,531.95	34,315.23
B18 - Alcohol Enforcement & Education	5,521.10	-	-	5,521.10	-	5,521.10
B19 - Law Enforcement Trust	777.77	1,461.19	-	2,238.96	-	2,238.96
B20 - Pataskala Mobile Home Park	4,408.77	21.88	-	4,430.65	-	4,430.65
B32 - CHIP Fund	172.38	172,641.00	168,929.38	3,884.00	2,000.00	1,884.00
B33 - Safe Routes to School	-	64,479.86	67,532.86	(3,053.00)	-	(3,053.00)
B34 - ODNR Recreational Trail	175,458.52	44,885.20	220,343.72	-	-	-
B50 - Police K-9	1,279.61	-	583.51	696.10	-	696.10
B60 - Sesquicentennial Fund	314.86	400.00	291.59	423.27	76.74	346.53
C4 - Community Development Block Grant	0.46	142,992.00	68,000.00	74,992.46	-	74,992.46
Total Special Revenue	\$ 3,630,789.94	\$ 3,039,373.19	\$ 3,772,296.21	\$ 2,897,866.92	\$ 500,124.39	\$ 2,397,742.53
D1 - Debt Service Fund	\$ -	\$ 192,117.24	\$ 63,886.52	\$ 128,230.72	\$ -	\$ 128,230.72
D2 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
Total Debt Service	\$ 30,067.19	\$ 192,117.24	\$ 63,886.52	\$ 158,297.91	\$ -	\$ 158,297.91
C2 - State Issue II Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C3 - Courter Bridge Improvement	59.08	-	-	59.08	-	59.08
C5 - Municipal Building Purchase	6,870.84	-	-	6,870.84	-	6,870.84
C6 - Capital Improvements	-	2,443,278.80	938,174.25	1,505,104.55	1,265,375.71	239,728.84
C7 - Bond Improvements	-	-	-	-	-	-
B36 - SR 310 TIF	527,988.65	103,415.24	816.61	630,587.28	-	630,587.28
Total Capital Projects	\$ 534,918.57	\$ 2,546,694.04	\$ 938,990.86	\$ 2,142,621.75	\$ 1,265,375.71	\$ 877,246.04
F1 - Fire Escrow Fund	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00
Total Agency/Fiduciary Funds	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00
Total Governmental Funds	\$ 5,479,687.47	\$ 7,501,199.71	\$ 6,212,502.62	\$ 6,768,384.56	\$ 1,907,435.62	\$ 4,860,948.94
E1 - Water Fund	\$ 349,520.30	\$ 1,128,068.58	\$ 973,026.87	\$ 504,562.01	\$ 136,537.66	\$ 368,024.35
E2 - Sewer Fund	1,927,336.53	903,131.93	1,545,230.67	1,285,237.79	135,431.12	1,149,806.67
E5 - Water Capital Improvements	123,171.08	1,316,737.30	911,945.93	527,962.45	229,843.68	298,118.77
E6 - Sewer Capital Improvements	139,522.43	1,495,899.32	892,352.40	743,069.35	169,864.25	573,205.10
E7 - Water Capital Improvements	-	-	-	-	-	-
E8 - Sewer Capital Improvements	-	-	-	-	-	-
E9 - Oaks Assessment	-	144,218.10	144,218.10	-	-	-
E12 - Water Debt Service	174,438.50	259,947.33	146,193.76	288,192.07	271,193.76	16,998.31
E13 - Sewer Debt Service	41,535.22	553,574.96	313,654.40	281,455.78	222,827.52	58,628.26
E14 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
E15 - WWTP Phase II	-	656,342.56	656,342.56	-	-	-
Total Enterprise Funds	\$ 2,755,524.44	\$ 6,457,920.08	\$ 5,582,964.69	\$ 3,630,479.83	\$ 1,165,697.99	\$ 2,464,781.84
Total All Funds	\$ 8,235,211.91	\$ 13,959,119.79	\$ 11,795,467.31	\$ 10,398,864.39	\$ 3,073,133.61	\$ 7,325,730.78

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

Fund Number / Description	December 31, 2011 Total Cash Balance	FY 2012 Estimated Revenues	FY 2012 Budget Expenditures	Projected Fund Balances per Perm Budget	FY 2012 Supplemental Appropriations	Total Expense Budget as of November 30, 2012	FY 2012 Est Revenue Adjustments	EOY Projected Fund Balances as of November 30, 2012	Cont Bal as % of Budget
A1 - General Fund	\$ 1,083,726.21	\$ 1,553,000.00	\$ 2,734,513.00	\$ (97,786.79)	\$ (664,083.00)	\$ 2,070,430.00	\$ 212,036.08	\$ 778,332.29	37.59%
B70 - Construction Account/Project	200,185.56	10,000.00	194,671.00	15,514.56	(169,671.00)	25,000.00	1.00	185,186.56	740.75%
Total General Funds	\$ 1,283,911.77	\$ 1,563,000.00	\$ 2,929,184.00	\$ (82,272.23)	\$ (833,754.00)	\$ 2,095,430.00	\$ 212,037.08	\$ 963,518.85	45.98%
B1 - Street Fund	\$ 723,432.31	\$ 946,828.00	\$ 1,681,563.00	\$ (11,302.69)	\$ (350,634.81)	\$ 1,330,928.19	\$ 254,872.00	\$ 594,204.12	44.65%
B2 - State Highway	48,093.17	48,250.00	94,698.00	1,645.17	(15,355.00)	79,343.00	1,910.00	18,910.17	23.83%
B3 - Ecological Preservation	237.21	250.00	487.00	0.21	(400.00)	87.00	-	400.21	100.00%
B5 - JEDD Income Tax	482,481.27	720,000.00	1,217,887.00	(15,405.73)	(204,444.76)	1,013,442.24	60,000.00	249,039.03	24.57%
B8 - Permissive License Tax	-	1,715.00	1,715.00	1,012.33	(488.00)	1,715.00	-	5,500.33	0.00%
B9 - Street Levy	9,377.33	40,000.00	48,365.00	23,577.55	(10,173.00)	43,877.00	-	33,750.55	58.70%
B10 - Recreation Fund	66,247.55	25,000.00	67,670.00	23,577.55	(423,620.00)	57,497.00	-	1,007,412.54	48.99%
B11 - Park Use	2,087,235.54	638,620.00	2,479,843.00	(1,015.00)	(1,015.00)	2,086,223.00	337,780.00	1,007,412.54	0.00%
B13 - Police Levy	490.00	600.00	2,105.00	1,839.09	(26,731.00)	1,090.00	-	28,570.09	294.78%
B14 - Immobilization	25,262.09	13,000.00	36,423.00	900.10	900.00	6,021.00	-	0.10	0.00%
B17 - Mayor's Court Computer	5,521.10	500.00	5,121.00	255.77	256.00	1,078.00	1,051.00	1,050.77	97.47%
B18 - Alcohol Enforcement & Education	777.77	300.00	822.00	172.38	(4,467.00)	-	1.00	4,449.77	100.00%
B19 - Law Enforcement Trust	4,408.77	40.00	4,467.00	172.38	-	-	64,593.00	64,765.38	15.80%
B20 - Pataskala Mobile Home Park	172.38	410,000.00	410,000.00	172.38	-	410,000.00	-	19,484.80	8.84%
B32 - CHIP Fund	-	772,226.00	772,226.00	257.61	275.00	772,226.00	(175,459.00)	19,484.80	8.84%
B33 - Safe Routes to School	-	239,829.00	239,829.00	4.86	(341.67)	368.33	1.00	347.53	94.35%
B34 - ODNR Recreational Trail	175,458.52	400.00	710.00	4.86	145,000.00	221,000.00	145,000.00	0.46	0.00%
B50 - Police K-9	1,279.61	76,000.00	76,000.00	0.46	-	-	-	0.46	0.00%
B60 - Sesquicentennial Fund	314.86	400.00	710.00	4.86	-	-	-	4.86	0.05%
B60 - Sesquicentennial Fund	0.46	76,000.00	76,000.00	0.46	-	-	-	0.46	0.00%
C4 - Community Development Block Grant	0.46	76,000.00	76,000.00	0.46	-	-	-	0.46	0.00%
Total Special Revenue	\$ 3,630,789.94	\$ 3,933,558.00	\$ 7,140,936.00	\$ 423,411.94	\$ (914,724.52)	\$ 6,226,211.48	\$ 690,750.00	\$ 2,028,886.46	32.59%
D1 - Debt Service Fund	\$ -	\$ 158,280.00	\$ 158,280.00	\$ -	\$ 12,150.00	\$ 170,430.00	\$ 74,566.00	\$ 62,416.00	0.00%
D2 - Street Bond	30,067.19	-	30,067.00	0.19	(30,067.00)	-	-	30,067.19	0.00%
Total Debt Service	\$ 30,067.19	\$ 158,280.00	\$ 188,347.00	\$ 0.19	\$ (17,917.00)	\$ 170,430.00	\$ 74,566.00	\$ 92,483.19	0.00%
C2 - State Issue II Capital Improvements	\$ -	\$ 899,998.00	\$ 899,998.00	\$ -	\$ (899,998.00)	\$ -	\$ (899,998.00)	\$ -	100.00%
C3 - Courter Bridges Improvement	59.08	-	59.00	0.08	(59.00)	-	-	59.08	100.00%
C5 - Municipal Building Purchase	6,870.84	-	6,871.00	(0.16)	-	6,871.00	1.00	0.84	0.01%
C6 - Capital Improvements	-	2,950,900.00	3,765,901.00	(815,001.00)	(1,557,605.00)	2,208,296.00	(134,400.00)	608,204.00	27.54%
C7 - Bond Improvements	-	-	-	-	-	-	1,500,000.00	1,500,000.00	100.00%
B36 - SR 310 TIF	527,988.65	104,000.00	631,989.00	(0.35)	(629,989.00)	2,000.00	1.00	629,989.65	314.9948%
Total Capital Projects	\$ 534,918.57	\$ 3,954,898.00	\$ 5,304,818.00	\$ (815,001.43)	\$ (3,087,651.00)	\$ 2,217,167.00	\$ 465,604.00	\$ 2,738,253.57	123.50%
F1 - Fire Escrow Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000.00	\$ 24,000.00	100.00%
Total Debt Service	\$ 5,479,687.47	\$ 9,609,736.00	\$ 15,563,285.00	\$ (473,861.53)	\$ (4,854,046.52)	\$ 10,709,238.48	\$ 1,466,957.08	\$ 5,847,142.07	54.60%
E1 - Water Fund	\$ 349,520.30	\$ 1,100,172.00	\$ 1,284,629.00	\$ 165,063.30	\$ (31,134.00)	\$ 1,253,495.00	\$ 214,828.00	\$ 411,025.30	32.79%
E2 - Sewer Fund	1,927,336.53	850,767.00	2,494,072.00	284,031.53	(550,500.00)	1,943,572.00	266,233.00	1,100,764.53	56.64%
E5 - Water Capital Improvements	123,171.08	1,185,800.00	1,185,800.00	123,171.08	171,371.00	1,357,171.00	133,200.00	85,000.08	6.26%
E6 - Sewer Capital Improvements	139,522.43	1,505,000.00	1,505,000.00	139,522.43	(144,515.68)	1,360,484.32	116,001.00	400,039.11	29.40%
E7 - Water Bond Improvements	-	-	-	-	-	-	343,000.00	343,000.00	100.00%
E8 - Sewer Bond Improvements	-	-	-	-	-	-	667,000.00	667,000.00	100.00%
E9 - Oaks Assessment	-	-	-	-	144,219.00	144,219.00	144,219.00	-	0.00%
E12 - Water Debt Service	174,438.50	248,161.00	417,388.00	5,211.50	17,688.00	435,076.00	14,876.56	2,400.06	0.55%
E13 - Sewer Debt Service	41,535.22	310,800.00	308,200.00	44,135.22	291,806.00	600,006.00	247,670.86	0.08	0.00%
E14 - Water Treatment Plant #2	0.38	-	-	0.38	-	-	-	0.38	100.00%
E15 - WWTP Phase II	-	1,750,000.00	1,750,000.00	-	(1,093,657.00)	656,343.00	(1,093,657.00)	-	0.00%
Total Enterprise Funds	\$ 2,785,524.44	\$ 6,950,700.00	\$ 8,945,089.00	\$ 761,135.44	\$ (1,194,722.68)	\$ 7,750,366.32	\$ 1,053,371.42	\$ 3,009,229.54	38.83%
Total All Funds	\$ 8,235,211.91	\$ 16,560,436.00	\$ 24,508,374.00	\$ 287,273.91	\$ (6,048,769.20)	\$ 18,459,604.80	\$ 2,520,328.50	\$ 8,856,371.61	47.98%

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

Rev. Code Sec. 5705.39

County Auditor's Office,
Licking County, Ohio
Newark, Ohio
November 26, 2012

Jamie Nicholson, Finance Director
City of Pataskala

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

Michael L. Smith

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

November 26, 2012	AMENDED		OFFICIAL		CERTIFICATE		OF	
	CITY OF PATASKALA		LICKING COUNTY		RESOURCES			
	January 1, 2012							
	UNEC. BALANCE	TAXES	OTHER	TOTAL				
GENERAL	\$ 1,283,911.77	\$ 800,888.00	\$ 974,149.08	\$ 3,058,948.85				
SPECIAL REVENUE	\$ 3,630,789.94	\$ -	\$ 4,624,308.00	\$ 8,255,097.94				
DEBT SERVICE	\$ 30,067.19	\$ -	\$ 232,846.00	\$ 262,913.19				
CAPITAL PROJECTS	\$ 534,918.57	\$ -	\$ 4,420,502.00	\$ 4,955,420.57				
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -				
ENTERPRISE	\$ 2,755,524.44	\$ -	\$ 8,004,071.42	\$ 10,759,595.86				
INTERNAL	\$ -	\$ -	\$ -	\$ -				
FIDUCIARY	\$ -	\$ -	\$ 24,000.00	\$ 24,000.00				
TOTAL	\$ 8,235,211.91	\$ 800,888.00	\$ 18,279,876.50	\$ 27,315,976.41				

<u>GENERAL FUND</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
A1 GENERAL FUND	\$ 1,083,726.21	\$ 800,888.00	\$ 964,148.08	\$ 2,848,762.29
B70 CONSTRUCTION ACCTS.	\$ 200,185.56	\$ -	\$ 10,001.00	\$ 210,186.56
TOTAL	\$ 1,283,911.77	\$ 800,888.00	\$ 974,149.08	\$ 3,058,948.85

<u>SPECIAL REVENUE</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
B1 STREET FUND	\$ 723,432.31	\$ -	\$ 1,201,700.00	\$ 1,925,132.31
B2 STATE HIGHWAY	\$ 48,093.17	\$ -	\$ 50,160.00	\$ 98,253.17
B3 ECOLOGICAL PRESERVATION FUND	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
B5 PATASKALA CORP PARK JEDD	\$ 237.21	\$ -	\$ 250.00	\$ 487.21
B8 PERMISSIVE - CITY	\$ 482,481.27	\$ -	\$ 780,000.00	\$ 1,262,481.27
B9 STREET LEVY FUND	\$ -	\$ -	\$ 1,715.00	\$ 1,715.00
B10 RECREATION FUND	\$ 9,377.33	\$ -	\$ 40,000.00	\$ 49,377.33
B11 PARK USE	\$ 66,247.55	\$ -	\$ 25,000.00	\$ 91,247.55
B13 POLICE	\$ 2,087,235.54	\$ -	\$ 976,400.00	\$ 3,063,635.54
B14 IMMOBOLIZATION	\$ 490.00	\$ -	\$ 600.00	\$ 1,090.00
B17 COURT COMPUTER	\$ 25,262.09	\$ -	\$ 13,000.00	\$ 38,262.09
B18 ALCOHOL ENFORCEMENT	\$ 5,521.10	\$ -	\$ 500.00	\$ 6,021.10
B19 LAW ENFORCEMENT	\$ 777.77	\$ -	\$ 1,351.00	\$ 2,128.77
B20 MOBILE PARK TRUST FUND	\$ 4,408.77	\$ -	\$ 41.00	\$ 4,449.77
B32 CHIP	\$ 172.38	\$ -	\$ 474,593.00	\$ 474,765.38
B33 SAFE ROUTES TO SCHOOLS	\$ -	\$ -	\$ 772,226.00	\$ 772,226.00
B34 ODNR RECREATIONAL TRAIL	\$ 175,458.52	\$ -	\$ 64,370.00	\$ 239,828.52
B50 POLICE K-9 UNIT	\$ 1,279.61	\$ -	\$ 1.00	\$ 1,280.61
B60 SESQUECENTENNIAL	\$ 314.86	\$ -	\$ 401.00	\$ 715.86
C4 CDBG	\$ 0.46	\$ -	\$ 221,000.00	\$ 221,000.46
TOTAL	\$ 3,630,789.94	\$ -	\$ 4,624,308.00	\$ 8,255,097.94

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

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

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

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

<u>ENTERPRISE FUND</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
E1 WATER FUND	\$ 349,520.30	\$ -	\$ 1,315,000.00	\$ 1,664,520.30
E2 SEWER FUND	\$ 1,927,336.53	\$ -	\$ 1,117,000.00	\$ 3,044,336.53
E5 WATER CAPITAL IMPROVEMENT	\$ 123,171.08	\$ -	\$ 1,319,000.00	\$ 1,442,171.08
E6 SEWER CAPITAL IMPROVEMENT	\$ 139,522.43	\$ -	\$ 1,621,001.00	\$ 1,760,523.43
E7 WATER BOND IMPROVEMENTS	\$ -	\$ -	\$ 343,000.00	\$ 343,000.00
E8 SEWER BOND IMPROVEMENTS	\$ -	\$ -	\$ 667,000.00	\$ 667,000.00
E9 OAKS SPECIAL ASSESSMENT DEBT	\$ -	\$ -	\$ 144,219.00	\$ 144,219.00
E12 WATER DEBT SERVICE FUND	\$ 174,438.50	\$ -	\$ 263,037.56	\$ 437,476.06
E13 SEWER DEBT SERVICE FUND	\$ 41,535.22	\$ -	\$ 558,470.86	\$ 600,006.08
E14 WATER TREATMENT PLANT #2	\$ 0.38	\$ -	\$ -	\$ 0.38
E15 WWTP PHASE II FUND	\$ -	\$ -	\$ 656,343.00	\$ 656,343.00
TOTAL	\$ 2,755,524.44	\$ -	\$ 8,004,071.42	\$ 10,759,595.86

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

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

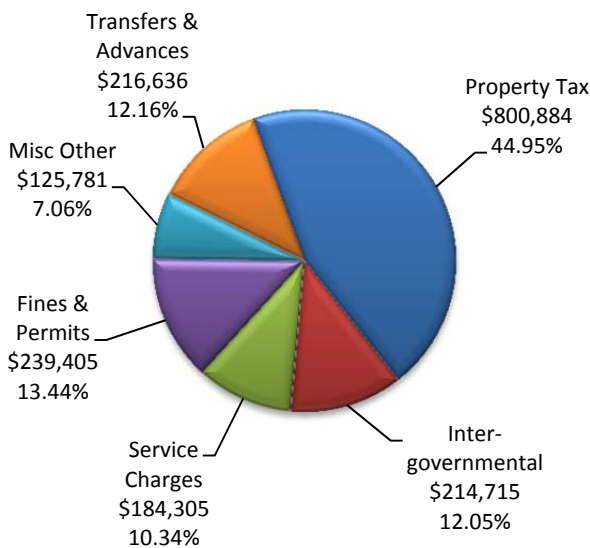
THE FOLLOWING IS THE AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2012 AS REVISED BY THE BUDGET COMMISSION OF LICKING COUNTY WHICH SHALL GOVERN THE TOTAL APPROPRIATION MADE AT ANY TIME DURING SUCH FISCAL YEAR.

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

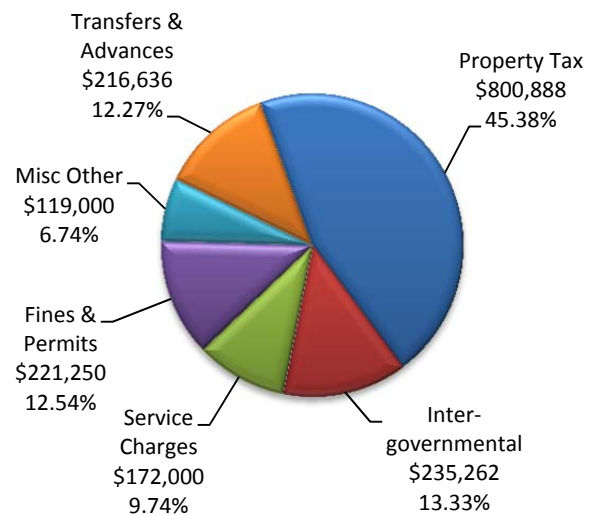
General Fund (A1)

Revenue – On a year to-date basis, the general fund has been credited with total revenue of approximately \$1.78 million which reflects 100.95% of budget. Excluding the impact of interfund advance repayments in the calculation, the total collected amount becomes 101.08% of budget. Clearly general fund revenue collections are going to end the year at a level that is higher than the current budget when compared to a straight-line basis of 91.67% of budget. The timing of when the city receives its semi-annual property tax settlements does have a tendency to skew the total. Eliminating the impact that the property tax receipt has in the calculation, the total is actually running at 97.16% of budget, or approximately 5.5% above budget.

YTD General Fund Revenue by Source



General Fund Revenue - Budget



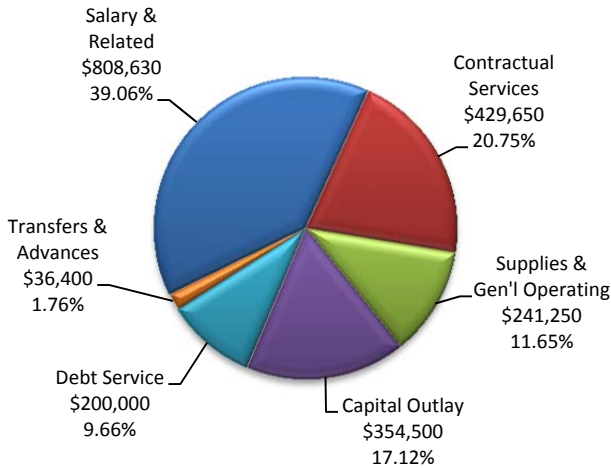
The largest revenue source for the general fund is property taxes which account for 45.38% of the 2012 fund revenue budget. To-date, the general fund has received \$800,884 in property taxes, or 100% of the budget. This total is below 2011 receipts (down \$13,826, or 1.7%, from November 2011).

Intergovernmental revenues represent the second largest revenue category for the general fund (excluding interfund transfers). For 2012, it is projected to account for approximately \$235.3 thousand (13.33% of budget), and consists of the following revenue items: local government distributions, property tax rollback/homestead exemption reimbursement from the state; electric utility income tax reimbursement; and cigarette/liquor taxes and fees. Through November 30, the fund has received \$214,715 in this category, or 91.27% of budget. The total is down by \$79.0 thousand, or 26.89%, from the same period in 2011. The decrease is primarily due to: (1) reduced LGF revenues - \$21.1 thousand; (2) lower rollback/homestead reimbursements - \$6.2; and (3) lower estate tax revenue - \$52.1 thousand.

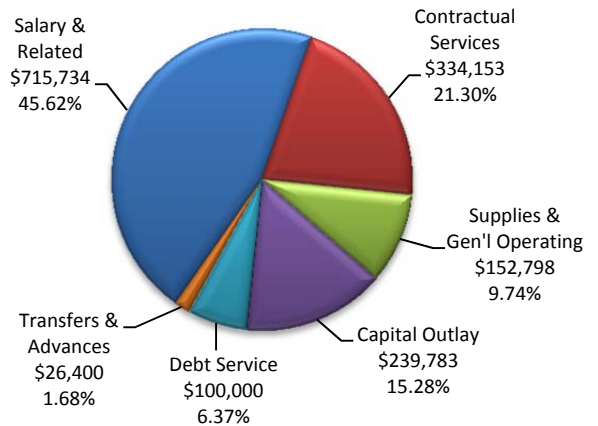
Fines, licenses and permits revenue is the other major general fund revenue source. The 2012 budget in this category is \$221.3 thousand (12.54% of budget), and consists of fines, forfeitures, building licenses/permits, and other miscellaneous permits. The city has received \$239,405 in this category to-date (108.21% of budget), and is down by \$15 thousand (5.9%) from 2011. The variance is due to reduced collection of fines and forfeitures.

Expenditures – The general fund has a total appropriated expenditure budget of approximately \$2.07 million. Total spending through November 30 is \$1.57 million and is equal to 75.77% of the 2012 budget. Excluding interfund advances and transfers in the calculation results in total spending equal to 75.83% of budget versus a straight-line basis of 91.67%.

General Fund Budget by Category



YTD General Fund Spending



Salaries, wages and other employee-related costs represent the largest expense category with a 2012 budget of \$808.6 thousand, or 39.06% of the general fund budget. Spending through November 30 is \$715.7 thousand or 88.51% of budget. The slightly favorable YTD variance (\$25.5 thousand below budget) is due to the delayed hiring of several open positions.

Contractual services is another major expense category in the general fund. The 2012 budget in this category is \$429.7 thousand (20.75% of budget) and provides for non-employee personal services. Spending through November 30 is \$334.2 thousand or 77.77% of budget and is running better than expectations after 11 months. Including encumbrances (i.e. purchase orders) in the total, 89% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather it is typically disbursed in large 'chunks' to the vendors when the services are provided. It would appear that an opportunity of approximately \$40 thousand exists.

Supplies and general operating expenditures is the other significant expense category in the general fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2012 budget of \$241.3 thousand, or 11.65% of the fund's budget. Spending to-date is \$152.8 thousand or 63.34% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$173.4 thousand (71.87% of budget). A lack of required spending on needed repairs and improvements to lands and buildings resulting in spending to be below budget is the primary cause of the positive variance.

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

		YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Beginning Fund Balance		\$ 1,083,726	\$ 1,083,726			\$ 1,241,076	\$ 1,241,076				
REVENUE											
Taxes	Property Taxes	\$ 800,884	\$ 800,888	\$ 4	100.00%	\$ 814,710	\$ 999,991	\$ 185,281	81.47%	\$ (13,826)	-1.70%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ 800,884	\$ 800,888	\$ 4	100.00%	\$ 814,710	\$ 999,991	\$ 185,281	81.47%	\$ (13,826)	-1.70%
Intergovernmental	State Shared Taxes & Permits	\$ 208,346	\$ 230,962	\$ 22,617	90.21%	\$ 289,339	\$ 226,235	\$ (63,104)	127.89%	\$ (80,994)	-27.99%
	Grants & Loans	2,000	-	(2,000)	100.00%	1,390	-	(1,390)	100.00%	611	43.94%
	Special Assessments	4,369	4,300	(69)	101.61%	2,967	-	(2,967)	100.00%	1,403	47.28%
	Total Intergovernmental	\$ 214,715	\$ 235,262	\$ 20,547	91.27%	\$ 293,695	\$ 226,235	\$ (67,460)	129.82%	\$ (78,980)	-26.89%
Charges for Service	Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fees & Charges	184,305	172,000	(12,305)	107.15%	174,764	155,000	(19,764)	112.75%	9,541	5.46%
	Total Charges for Service	\$ 184,305	\$ 172,000	\$ (12,305)	107.15%	\$ 174,764	\$ 155,000	\$ (19,764)	112.75%	\$ 9,541	5.46%
Fines, Licenses & Permits	Fines & Forfeitures	\$ 181,324	\$ 165,250	\$ (16,074)	109.73%	\$ 199,135	\$ 105,000	\$ (94,135)	189.65%	\$ (17,811)	-8.94%
	Building, Licenses & Permits	57,146	55,200	(1,946)	103.53%	54,320	59,000	4,680	92.07%	2,826	5.20%
	Other Permits	935	800	(135)	116.88%	950	1,000	50	95.00%	(15)	-1.58%
	Total Fines, Licenses & Permits	\$ 239,405	\$ 221,250	\$ (18,155)	108.21%	\$ 254,405	\$ 165,000	\$ (89,405)	154.18%	\$ (15,000)	-5.90%
Other Sources	Investment Income	\$ 6,297	\$ 4,000	\$ (2,297)	157.42%	\$ 6,089	\$ 3,100	\$ (2,989)	196.43%	\$ 208	3.41%
	Rental Income	104,816	100,000	(4,816)	104.82%	102,473	87,192	(15,281)	117.53%	2,343	2.29%
	Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Income	14,668	15,000	332	97.79%	12,623	5,000	(7,623)	252.45%	2,046	16.21%
	Total Other Sources	\$ 125,781	\$ 119,000	\$ (6,781)	105.70%	\$ 121,185	\$ 95,292	\$ (25,893)	127.17%	\$ 4,596	3.79%
Transfers	Transfers & Advances In	\$ 216,636	\$ 216,636	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 216,636	100.00%
	Total Transfers	\$ 216,636	\$ 216,636	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 216,636	100.00%
	Grand Total Revenue	\$ 1,781,726	\$ 1,765,036	\$ (16,689)	100.95%	\$ 1,658,759	\$ 1,641,518	\$ (17,241)	101.05%	\$ 122,966	7.41%
Adjustments:											
	- Elim Impact of Interfund transfers/advances	\$ (216,636)	\$ (216,636)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (216,636)	100.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ (216,636)	\$ (216,636)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (216,636)	100.00%
	Adjusted Grand Total Revenue	\$ 1,565,090	\$ 1,548,400	\$ (16,689)	101.08%	\$ 1,658,759	\$ 1,641,518	\$ (17,241)	101.05%	\$ (93,670)	-5.65%

		YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
EXPENDITURE & ENCUMBRANCES											
Salary & Related	Salaries & Wages	\$ 537,399	\$ 604,744	\$ 67,345	11.14%	\$ -	\$ 67,345	11.14%	\$ 538,090	\$ (691)	-1.03%
	Benefits	178,335	203,886	25,551	12.53%	-	25,551	12.53%	184,163	(5,829)	-22.81%
	Total Salary & Related	\$ 715,734	\$ 808,630	\$ 92,896	11.49%	\$ -	\$ 92,896	11.49%	\$ 722,254	\$ (6,520)	-7.02%
Contractual Services		\$ 334,153	\$ 429,650	\$ 95,497	22.23%	\$ 48,230	\$ 47,267	11.00%	\$ 310,638	\$ 23,515	49.75%
	Supplies & General Operating	152,798	241,250	88,452	36.66%	20,594	67,858	28.13%	126,601	26,197	38.61%
	Capital Outlay	239,783	354,500	114,717	32.36%	51,314	63,402	17.89%	125,291	114,492	180.58%
	Debt Service	100,000	200,000	100,000	50.00%	100,000	-	0.00%	150,000	(50,000)	100.00%
	Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	26,400	36,400	10,000	27.47%	-	10,000	27.47%	39,727	(13,327)	-133.27%
	Grand Total Expenditures	\$ 1,568,868	\$ 2,070,430	\$ 501,562	24.23%	\$ 220,138	\$ 281,424	13.59%	\$ 1,474,511	\$ 94,357	33.53%
Adjustments:											
	- Interfund transfers & advances	\$ (26,400)	\$ (36,400)	\$ (62,800)	172.53%	\$ -	\$ 10,000	27.47%	\$ (39,727)	\$ 13,327	133.27%
	- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Total Adjustments	\$ (26,400)	\$ (36,400)	\$ (10,000)	27.47%	\$ -	\$ 10,000	27.47%	\$ (39,727)	\$ 13,327	133.27%
	Adjusted Grand Total Expenditures	\$ 1,542,468	\$ 2,034,030	\$ 491,562	24.17%	\$ 220,138	\$ 271,424	13.34%	\$ 1,434,784	\$ 107,684	39.67%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,296,584	\$ 778,332						\$ 1,425,324		

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

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
A 1 - General Fund	\$ 84,395.68	\$ 1,781,725.56	\$ 1,765,036.08	\$ (16,689.48)	\$ 1,553,000.00	\$ 212,036.08
1 - Taxes	\$ -	\$ 800,884.02	\$ 800,888.00	\$ 3.98	\$ 815,000.00	\$ (14,112.00)
1 - Property Taxes	\$ -	\$ 800,884.02	\$ 800,888.00	\$ 3.98	\$ 815,000.00	\$ (14,112.00)
1 - Real Property Taxes	\$ -	\$ 795,712.80	\$ 795,713.00	\$ 0.20	\$ 810,000.00	\$ (14,287.00)
2 - Other Property Taxes	\$ -	\$ 5,171.22	\$ 5,175.00	\$ 3.78	\$ 5,000.00	\$ 175.00
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Intergovernmental	\$ 5,054.99	\$ 214,714.78	\$ 235,262.08	\$ 20,547.30	\$ 259,500.00	\$ (24,237.92)
1 - State-Shared Taxes & Permits	\$ 5,054.99	\$ 208,345.54	\$ 230,962.08	\$ 22,616.54	\$ 256,500.00	\$ (25,537.92)
1 - Local Government Fund	\$ 3,444.31	\$ 55,492.47	\$ 67,792.08	\$ 12,299.61	\$ 79,000.00	\$ (11,207.92)
2 - Rollback/Homestead	\$ 790.28	\$ 111,891.91	\$ 116,000.00	\$ 4,108.09	\$ 115,000.00	\$ 1,000.00
3 - Electric Utility Income Tax	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
4 - Cigarette Tax	\$ -	\$ 372.09	\$ 500.00	\$ 127.91	\$ 500.00	\$ -
5 - Liquor Permits	\$ 820.40	\$ 10,451.70	\$ 10,000.00	\$ (451.70)	\$ 10,000.00	\$ -
6 - Estate Tax	\$ -	\$ 30,137.37	\$ 34,670.00	\$ 4,532.63	\$ 50,000.00	\$ (15,330.00)
2 - Grants & Loans	\$ -	\$ 2,000.00	\$ -	\$ (2,000.00)	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ 2,000.00	\$ -	\$ (2,000.00)	\$ -	\$ -
3 - Special Assessments	\$ -	\$ 4,369.24	\$ 4,300.00	\$ (69.24)	\$ 3,000.00	\$ 1,300.00
1 - Special Assessments	\$ -	\$ 4,369.24	\$ 4,300.00	\$ (69.24)	\$ 3,000.00	\$ 1,300.00
3 - Charges for Service	\$ 46,786.76	\$ 184,304.90	\$ 172,000.00	\$ (12,304.90)	\$ 159,500.00	\$ 12,500.00
1 - Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Delinquent Water/Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Fees & Charges	\$ 46,786.76	\$ 184,304.90	\$ 172,000.00	\$ (12,304.90)	\$ 159,500.00	\$ 12,500.00
1 - Franchise Fees	\$ 46,786.76	\$ 162,276.89	\$ 150,000.00	\$ (12,276.89)	\$ 137,500.00	\$ 12,500.00
2 - Tower Lease	\$ -	\$ 22,028.01	\$ 22,000.00	\$ (28.01)	\$ 22,000.00	\$ -
4 - Fines, Licenses & Permits	\$ 18,232.62	\$ 239,405.03	\$ 221,250.00	\$ (18,155.03)	\$ 210,000.00	\$ 11,250.00
1 - Fines & Forfeitures	\$ 14,454.02	\$ 181,324.05	\$ 165,250.00	\$ (16,074.05)	\$ 150,000.00	\$ 15,250.00
1 - Fines & Forfeitures	\$ 14,454.02	\$ 181,324.05	\$ 165,250.00	\$ (16,074.05)	\$ 150,000.00	\$ 15,250.00
2 - Licenses & Permits	\$ 3,778.60	\$ 58,080.98	\$ 56,000.00	\$ (2,080.98)	\$ 60,000.00	\$ (4,000.00)
1 - Building Licenses & Permits	\$ 3,773.60	\$ 57,145.98	\$ 55,200.00	\$ (1,945.98)	\$ 60,000.00	\$ (4,800.00)
2 - Miscellaneous Permits	\$ 5.00	\$ 935.00	\$ 800.00	\$ (135.00)	\$ -	\$ 800.00
5 - Miscellaneous Revenue	\$ 14,321.31	\$ 125,780.83	\$ 119,000.00	\$ (6,780.83)	\$ 109,000.00	\$ 10,000.00
1 - Investment Income	\$ 669.36	\$ 6,296.87	\$ 4,000.00	\$ (2,296.87)	\$ 4,000.00	\$ -
1 - Investment Income	\$ 669.36	\$ 6,296.87	\$ 4,000.00	\$ (2,296.87)	\$ 4,000.00	\$ -
2 - Other Misc Revenue	\$ 13,651.95	\$ 119,483.96	\$ 115,000.00	\$ (4,483.96)	\$ 105,000.00	\$ 10,000.00
1 - Rental Income	\$ 13,547.57	\$ 104,815.53	\$ 100,000.00	\$ (4,815.53)	\$ 100,000.00	\$ -
4 - Miscellaneous Income	\$ 104.38	\$ 14,668.43	\$ 15,000.00	\$ 331.57	\$ 5,000.00	\$ 10,000.00
6 - Transfers & Advances	\$ -	\$ 216,636.00	\$ 216,636.00	\$ -	\$ -	\$ 216,636.00
1 - Interfund Advances	\$ -	\$ 216,636.00	\$ 216,636.00	\$ -	\$ -	\$ 216,636.00
1 - Interfund Advances	\$ -	\$ 216,636.00	\$ 216,636.00	\$ -	\$ -	\$ 216,636.00
Grand Total	\$ 84,395.68	\$ 1,781,725.56	\$ 1,765,036.08	\$ (16,689.48)	\$ 1,553,000.00	\$ 212,036.08

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

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Supplemental Approp.
A 1 - General Fund	\$ 132,732.64	\$ 1,568,868.01	\$ 220,138.06	\$ 2,070,430.00	\$ 281,423.93	\$ 2,734,513.00	\$ (664,083.00)
01 - Mayor	\$ 1,291.21	\$ 16,261.18	\$ -	\$ 19,156.00	\$ 2,894.82	\$ 19,106.00	\$ 50.00
1 - Wages	\$ 1,099.04	\$ 12,089.44	\$ -	\$ 13,189.00	\$ 1,099.56	\$ 13,189.00	\$ -
2 - Benefits	\$ 151.67	\$ 1,977.07	\$ -	\$ 2,167.00	\$ 189.93	\$ 2,117.00	\$ 50.00
3 - Contractual Services	\$ -	\$ 637.50	\$ -	\$ 1,000.00	\$ 362.50	\$ 1,000.00	\$ -
4 - Supplies & General Operating	\$ 40.50	\$ 1,557.17	\$ -	\$ 2,800.00	\$ 1,242.83	\$ 2,800.00	\$ -
02 - Finance Director	\$ 7,724.93	\$ 68,684.66	\$ 141.47	\$ 84,623.00	\$ 15,796.87	\$ 43,023.00	\$ 41,600.00
1 - Wages	\$ 5,588.41	\$ 47,030.42	\$ -	\$ 56,274.00	\$ 9,243.58	\$ 32,074.00	\$ 24,200.00
2 - Benefits	\$ 1,899.29	\$ 14,717.36	\$ -	\$ 19,649.00	\$ 4,931.64	\$ 5,149.00	\$ 14,500.00
4 - Supplies & General Operating	\$ 237.23	\$ 6,936.88	\$ 141.47	\$ 8,700.00	\$ 1,621.65	\$ 5,800.00	\$ 2,900.00
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03 - Finance Manager	\$ 5,815.81	\$ 87,771.55	\$ 2,707.07	\$ 98,727.00	\$ 8,248.38	\$ 97,477.00	\$ 1,250.00
1 - Wages	\$ 4,051.14	\$ 48,514.75	\$ -	\$ 52,794.00	\$ 4,279.25	\$ 52,044.00	\$ 750.00
2 - Benefits	\$ 1,085.69	\$ 14,679.51	\$ -	\$ 17,083.00	\$ 2,403.49	\$ 17,083.00	\$ -
3 - Contractual Services	\$ 362.31	\$ 21,201.06	\$ 2,372.07	\$ 24,850.00	\$ 1,276.87	\$ 24,350.00	\$ 500.00
4 - Supplies & General Operating	\$ 316.67	\$ 3,376.23	\$ 335.00	\$ 4,000.00	\$ 288.77	\$ 4,000.00	\$ -
04 - Finance Assistant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,661.00	\$ (20,661.00)
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,218.00	\$ (15,218.00)
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,443.00	\$ (2,443.00)
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ (3,000.00)
05 - Legal	\$ 15,162.92	\$ 180,998.72	\$ 6,526.39	\$ 201,040.00	\$ 13,514.89	\$ 194,540.00	\$ 6,500.00
1 - Wages	\$ 9,751.44	\$ 116,737.39	\$ -	\$ 126,740.00	\$ 10,002.61	\$ 121,740.00	\$ 5,000.00
2 - Benefits	\$ 1,347.23	\$ 22,766.23	\$ -	\$ 24,500.00	\$ 1,733.77	\$ 23,000.00	\$ 1,500.00
3 - Contractual Services	\$ 3,000.00	\$ 33,000.00	\$ 5,500.00	\$ 39,000.00	\$ 500.00	\$ 39,000.00	\$ -
4 - Supplies & General Operating	\$ 1,064.25	\$ 8,495.10	\$ 1,026.39	\$ 10,800.00	\$ 1,278.51	\$ 10,800.00	\$ -
06 - Magistrate/Mayor's Court	\$ -	\$ 19,593.75	\$ 2,906.25	\$ 22,500.00	\$ -	\$ 17,000.00	\$ 5,500.00
3 - Contractual Services	\$ -	\$ 19,593.75	\$ 2,906.25	\$ 22,500.00	\$ -	\$ 17,000.00	\$ 5,500.00
07 - Administrator	\$ 17,098.41	\$ 93,728.28	\$ 16,332.75	\$ 121,833.00	\$ 11,771.97	\$ 120,683.00	\$ 1,150.00
1 - Wages	\$ 664.00	\$ 24,149.83	\$ -	\$ 26,591.00	\$ 2,441.17	\$ 25,891.00	\$ 700.00
2 - Benefits	\$ 632.33	\$ 9,548.32	\$ -	\$ 10,442.00	\$ 893.68	\$ 9,992.00	\$ 450.00
3 - Contractual Services	\$ 11,994.68	\$ 39,721.19	\$ 14,787.50	\$ 60,000.00	\$ 5,491.31	\$ 60,000.00	\$ -
4 - Supplies & General Operating	\$ 3,807.40	\$ 20,308.94	\$ 1,545.25	\$ 24,800.00	\$ 2,945.81	\$ 24,800.00	\$ -
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08 - Service Director	\$ 5,462.97	\$ 50,874.75	\$ 136.99	\$ 57,779.00	\$ 6,767.26	\$ 56,579.00	\$ 1,200.00
1 - Wages	\$ 2,799.68	\$ 32,908.25	\$ -	\$ 36,122.00	\$ 3,213.75	\$ 34,922.00	\$ 1,200.00
2 - Benefits	\$ 906.30	\$ 12,097.39	\$ -	\$ 14,157.00	\$ 2,059.61	\$ 14,157.00	\$ -
4 - Supplies & General Operating	\$ 1,756.99	\$ 5,869.11	\$ 136.99	\$ 7,500.00	\$ 1,493.90	\$ 7,500.00	\$ -
09 - Licking County Auditor	\$ -	\$ 17,070.85	\$ -	\$ 20,000.00	\$ 2,929.15	\$ 25,000.00	\$ (5,000.00)
3 - Contractual Services	\$ -	\$ 17,070.85	\$ -	\$ 20,000.00	\$ 2,929.15	\$ 25,000.00	\$ (5,000.00)
10 - State Auditor	\$ -	\$ 2,992.18	\$ -	\$ 3,500.00	\$ 507.82	\$ 7,000.00	\$ (3,500.00)
3 - Contractual Services	\$ -	\$ 2,992.18	\$ -	\$ 3,500.00	\$ 507.82	\$ 7,000.00	\$ (3,500.00)
11 - Council	\$ 1,539.36	\$ 29,094.65	\$ 4,488.00	\$ 39,178.00	\$ 5,595.35	\$ 40,678.00	\$ (1,500.00)
1 - Wages	\$ 449.52	\$ 19,783.47	\$ -	\$ 21,609.00	\$ 1,825.53	\$ 21,609.00	\$ -
2 - Benefits	\$ 248.50	\$ 3,134.29	\$ -	\$ 3,469.00	\$ 334.71	\$ 3,469.00	\$ -
3 - Contractual Services	\$ 44.55	\$ 1,419.98	\$ 2,182.25	\$ 5,000.00	\$ 1,397.77	\$ 5,000.00	\$ -
4 - Supplies & General Operating	\$ 796.79	\$ 4,756.91	\$ 2,305.75	\$ 9,100.00	\$ 2,037.34	\$ 10,600.00	\$ (1,500.00)
12 - Council Clerk	\$ 6,061.37	\$ 46,042.32	\$ 1,258.29	\$ 53,085.00	\$ 5,784.39	\$ 54,085.00	\$ (1,000.00)
1 - Wages	\$ 4,349.28	\$ 34,904.78	\$ -	\$ 38,865.00	\$ 3,960.22	\$ 38,865.00	\$ -
2 - Benefits	\$ 503.32	\$ 8,396.65	\$ -	\$ 9,420.00	\$ 1,023.35	\$ 9,420.00	\$ -
4 - Supplies & General Operating	\$ 1,208.77	\$ 2,740.89	\$ 1,258.29	\$ 4,800.00	\$ 800.82	\$ 5,800.00	\$ (1,000.00)
13 - Street Lights	\$ 3,317.15	\$ 47,591.97	\$ 2,408.03	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -
3 - Contractual Services	\$ 3,317.15	\$ 47,591.97	\$ 2,408.03	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -
14 - Court Clerk	\$ 8,708.85	\$ 62,109.59	\$ 450.00	\$ 68,478.00	\$ 5,918.41	\$ 73,478.00	\$ (5,000.00)
1 - Wages	\$ 4,487.45	\$ 37,434.02	\$ -	\$ 40,783.00	\$ 3,348.98	\$ 40,283.00	\$ 500.00
2 - Benefits	\$ 960.64	\$ 12,882.46	\$ -	\$ 15,195.00	\$ 2,312.54	\$ 15,195.00	\$ -
4 - Supplies & General Operating	\$ 3,260.76	\$ 11,793.11	\$ 450.00	\$ 12,500.00	\$ 256.89	\$ 18,000.00	\$ (5,500.00)
15 - Court Security	\$ 439.07	\$ 4,485.60	\$ -	\$ 5,138.00	\$ 652.40	\$ 4,238.00	\$ 900.00
1 - Wages	\$ 390.07	\$ 3,889.11	\$ -	\$ 4,352.00	\$ 462.89	\$ 3,652.00	\$ 700.00
2 - Benefits	\$ 49.00	\$ 596.49	\$ -	\$ 786.00	\$ 189.51	\$ 586.00	\$ 200.00
16 - LC Health Board	\$ -	\$ 61,500.00	\$ -	\$ 61,500.00	\$ -	\$ 61,500.00	\$ -
3 - Contractual Services	\$ -	\$ 61,500.00	\$ -	\$ 61,500.00	\$ -	\$ 61,500.00	\$ -

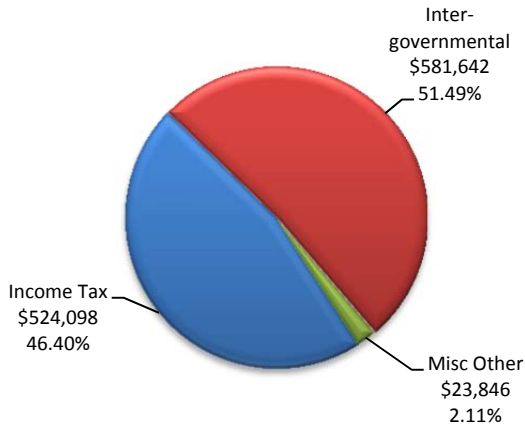
CITY OF PATASKALA, OHIO
 2012 EXPENDITURE BUDGET ANALYSIS - General Fund (A1)
 THROUGH NOVEMBER 30, 2012

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Supplemental Approp.
17 - Lands & Buildings	\$ 33,814.19	\$ 429,949.96	\$ 168,712.06	\$ 713,500.00	\$ 114,837.98	\$ 884,500.00	\$ (171,000.00)
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Contractual Services	\$ 5,653.25	\$ 56,589.66	\$ 11,536.85	\$ 78,000.00	\$ 9,873.49	\$ 71,000.00	\$ 7,000.00
4 - Supplies & General Operating	\$ 3,917.24	\$ 33,577.22	\$ 5,860.75	\$ 81,000.00	\$ 41,562.03	\$ 134,500.00	\$ (53,500.00)
5 - Capital Outlay	\$ 24,243.70	\$ 239,783.08	\$ 51,314.46	\$ 354,500.00	\$ 63,402.46	\$ 479,000.00	\$ (124,500.00)
6 - Debt Service	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 200,000.00	\$ -	\$ 200,000.00	\$ 0.00
18 - Parks & Recreation	\$ -	\$ 26,323.09	\$ -	\$ 29,149.00	\$ 2,825.91	\$ 38,649.00	\$ (9,500.00)
1 - Wages	\$ -	\$ 122.50	\$ -	\$ 2,283.00	\$ 2,160.50	\$ 2,283.00	\$ -
2 - Benefits	\$ -	\$ 200.59	\$ -	\$ 366.00	\$ 165.41	\$ 366.00	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
7 - Transfers & Advances	\$ -	\$ 26,000.00	\$ -	\$ 26,000.00	\$ -	\$ 36,000.00	\$ (10,000.00)
19 - Liability Insurance	\$ -	\$ 21,256.00	\$ -	\$ 34,700.00	\$ 13,444.00	\$ 35,000.00	\$ (300.00)
3 - Contractual Services	\$ -	\$ 21,256.00	\$ -	\$ 34,700.00	\$ 13,444.00	\$ 35,000.00	\$ (300.00)
20 - Planning & Zoning	\$ 23,224.16	\$ 256,339.02	\$ 8,652.74	\$ 308,191.00	\$ 43,199.24	\$ 322,191.00	\$ (14,000.00)
1 - Wages	\$ 11,205.94	\$ 153,042.05	\$ -	\$ 169,085.00	\$ 16,042.95	\$ 170,285.00	\$ (1,200.00)
2 - Benefits	\$ 9,279.40	\$ 73,576.81	\$ -	\$ 81,156.00	\$ 7,579.19	\$ 84,656.00	\$ (3,500.00)
3 - Contractual Services	\$ -	\$ 3,365.01	\$ 3,200.00	\$ 18,000.00	\$ 11,434.99	\$ 14,000.00	\$ 4,000.00
4 - Supplies & General Operating	\$ 2,738.82	\$ 26,355.15	\$ 5,452.74	\$ 39,950.00	\$ 8,142.11	\$ 53,250.00	\$ (13,300.00)
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 - Planning Commission	\$ 101.70	\$ 1,295.99	\$ 1,127.12	\$ 6,446.00	\$ 4,022.89	\$ 4,946.00	\$ 1,500.00
1 - Wages	\$ -	\$ 350.00	\$ -	\$ 4,261.00	\$ 3,911.00	\$ 4,261.00	\$ -
2 - Benefits	\$ -	\$ 573.11	\$ -	\$ 685.00	\$ 111.89	\$ 685.00	\$ -
4 - Supplies & General Operating	\$ 101.70	\$ 372.88	\$ 1,127.12	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
22 - BZA	\$ 410.40	\$ 2,196.03	\$ 17.59	\$ 3,566.00	\$ 1,352.38	\$ 1,766.00	\$ 1,800.00
1 - Wages	\$ -	\$ 423.99	\$ -	\$ 1,522.00	\$ 1,098.01	\$ 1,522.00	\$ -
2 - Benefits	\$ -	\$ 289.63	\$ -	\$ 544.00	\$ 254.37	\$ 244.00	\$ 300.00
4 - Supplies & General Operating	\$ 410.40	\$ 1,482.41	\$ 17.59	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
23 - Personnel BOR	\$ -	\$ 250.56	\$ -	\$ 1,972.00	\$ 1,721.44	\$ 1,472.00	\$ 500.00
1 - Wages	\$ -	\$ 95.00	\$ -	\$ 1,268.00	\$ 1,173.00	\$ 1,268.00	\$ -
2 - Benefits	\$ -	\$ 155.56	\$ -	\$ 204.00	\$ 48.44	\$ 204.00	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
24 - General Office	\$ 1,105.92	\$ 28,497.79	\$ 4,273.31	\$ 37,900.00	\$ 5,128.90	\$ 37,900.00	\$ -
3 - Contractual Services	\$ 322.05	\$ 8,214.06	\$ 3,337.10	\$ 11,600.00	\$ 48.84	\$ 11,600.00	\$ -
4 - Supplies & General Operating	\$ 783.87	\$ 20,283.73	\$ 936.21	\$ 26,300.00	\$ 5,080.06	\$ 26,300.00	\$ -
25 - Contingency Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 512,641.00	\$ (512,641.00)
8 - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 512,641.00	\$ (512,641.00)
26 - Sesquicentennial Fund	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -
7 - Transfers & Advances	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -
27 - Park Use Fund	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
28 - Project Manager	\$ 1,454.22	\$ 13,559.52	\$ -	\$ 18,069.00	\$ 4,509.48	\$ -	\$ 18,069.00
1 - Wages	\$ 1,048.24	\$ 5,924.04	\$ -	\$ 9,006.00	\$ 3,081.96	\$ -	\$ 9,006.00
2 - Benefits	\$ 276.98	\$ 2,743.24	\$ -	\$ 4,063.00	\$ 1,319.76	\$ -	\$ 4,063.00
4 - Supplies & General Operating	\$ 129.00	\$ 4,892.24	\$ -	\$ 5,000.00	\$ 107.76	\$ -	\$ 5,000.00
30 - Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 - Charter Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 132,732.64	\$ 1,568,868.01	\$ 220,138.06	\$ 2,070,430.00	\$ 281,423.93	\$ 2,734,513.00	\$ (664,083.00)

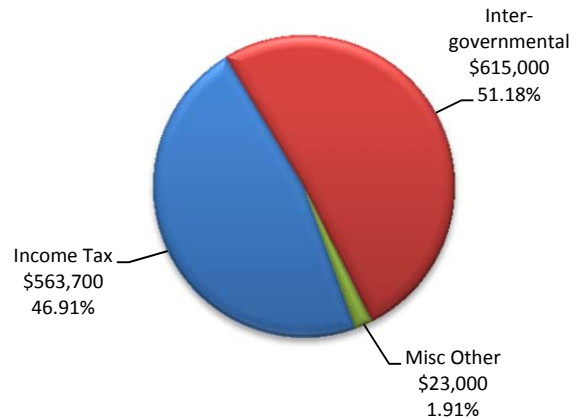
Street Fund (B1)

Revenue – The Street fund has a 2012 revenue budget of \$1.20 million. On a year to-date basis, the Street fund has been credited with total revenue of approximately \$1.13, or 94% of budget. Total revenue to-date is approximately \$227.1 thousand (16.74%) below the same period in 2011. The fund’s primary revenue sources are income taxes and intergovernmental revenues.

YTD Street Fund Revenue by Source

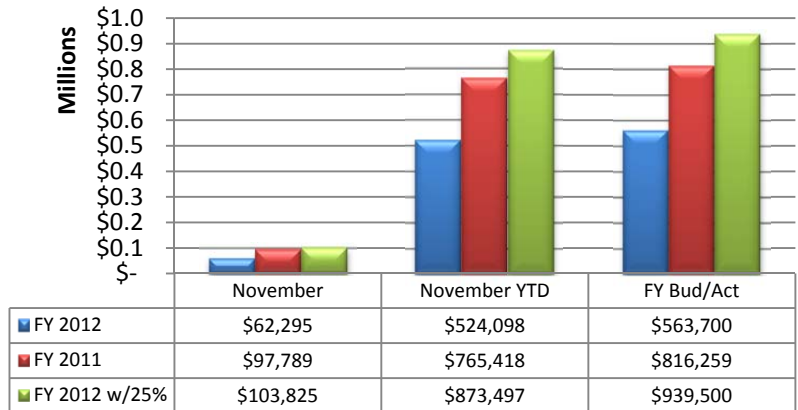


Street Fund Revenue - Budget



Income tax collections in November were \$62.3 thousand, and were down by \$35.5 thousand (36.3%) compared to the same month in 2011. Year to-date Income tax revenues credited to the fund are \$524.1 thousand and represent 92.97% of budget. In comparison, collections through November 2011 were \$765.4 thousand and represented 93.77% of the 2011 full-year collections. Even though the allocation to the fund has been changed from 25% to 15% of total collections, it appears that collections are running ahead of last year and represent an opportunity to the city. The green bar in the chart to the right reflects the revenue that would have been allocated to the fund if the percentage had not changed for 2012.

Income Tax Collections - Street Fund

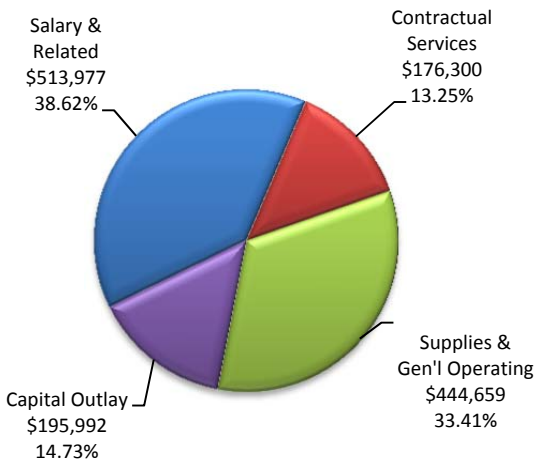


Intergovernmental revenues in the Street fund are budgeted at \$615.0 thousand and represent 51.18% of the fund’s revenue budget. This category is comprised of state-shared (i.e., permissive) taxes, and grants/loans from other governmental agencies. On a year to-date basis, the city has received \$581.6 thousand in this category (94.58% of budget) and is up by \$8.1 thousand (1.41%) to 2011 collections. The favorable variance to budget in 2012 is due to motor vehicle registration fees and gasoline excise tax revenues running better than originally projected.

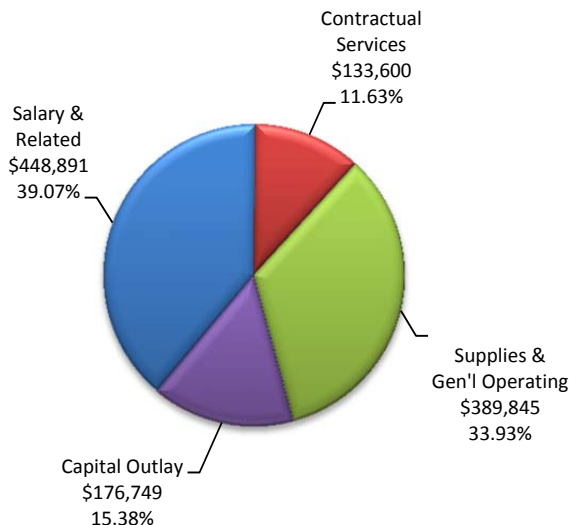
The other category, Other Sources, was budgeted at \$23 thousand, and the city has received \$23.8 thousand to-date. The significant positive variance to the original budget (\$1.1 thousand) is due to the one-time receipt of: 2011 RITA retainer refund (\$5.2 thousand); medical insurance rebate/refunds (\$8.5 thousand); sale of miscellaneous city assets (\$1.8 thousand); and miscellaneous vendor refunds (\$1.4 thousand).

Expenditures – The Street fund has a total appropriated expenditure budget of \$1.33 million. Total spending through November 30 is \$1.15 million and is equal to 86.34% of the 2012 budget and compares favorably versus a straight-line basis of 91.67%.

Street Fund Budget by Category



YTD Street Fund Spending



Salaries, wages and other employee-related costs represent the largest expense category with a 2012 budget of \$514.0 thousand, or 38.62% of the fund’s budget. Spending through November 30 is \$448.9 thousand or 87.34% of budget. The favorable YTD variance (\$22.3 thousand below budget) is due to better than anticipated use of overtime, savings realized on medical insurance due to election of single versus family coverage, an open position and the hiring of 2 part-time workers instead of the 3 included in the budget.

Supplies and general operating expenditures is another significant expense category in the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2012 budget of \$444.7 thousand, or 33.41% of budget. Spending to-date is \$389.8 thousand or 87.67% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$427.9 thousand (96.22% of budget). Below-budget spending on storm drainage repairs, street light repairs, and miscellaneous street maintenance materials is the cause of the positive variance.

Spending on capital projects and equipment is the other major expense category in the Street fund. The 2012 budget in this category is \$196.0 thousand (14.73% of budget) and provides funding for street and roadway infrastructure maintenance and related equipment. Spending through November 30 is \$176.7 thousand, or 90.18% of budget. Including encumbrances in the calculation, the total committed to spend is \$186.0 thousand (96.68% of budget). Spending in this category also does not tend to go on a straight-

line basis; rather it is typically disbursed periodically to the vendors when the projects are invoiced and/or completed.

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

	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Beginning Fund Balance	\$ 723,432	\$ 723,432			\$ 531,120	\$ 531,120				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	524,098	563,700	39,602	92.97%	765,418	750,000	(15,418)	102.06%	(241,320)	-31.53%
Total Taxes	\$ 524,098	\$ 563,700	\$ 39,602	92.97%	\$ 765,418	\$ 750,000	\$ (15,418)	102.06%	\$ (241,320)	-31.53%
Intergovernmental										
State Shared Taxes & Permits	\$ 581,642	\$ 615,000	\$ 33,358	94.58%	\$ 573,568	\$ 550,000	\$ (23,568)	104.29%	\$ 8,074	1.41%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 581,642	\$ 615,000	\$ 33,358	94.58%	\$ 573,568	\$ 550,000	\$ (23,568)	104.29%	\$ 8,074	1.41%
Charges for Service										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	1,004	1,000	(4)	100.38%	917	700	(217)	130.95%	87	9.51%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	22,842	22,000	(842)	103.83%	16,814	500	(16,314)	3362.89%	6,027	35.85%
Total Other Sources	\$ 23,846	\$ 23,000	\$ (846)	103.68%	\$ 17,731	\$ 1,200	\$ (16,531)	1477.59%	\$ 6,115	34.48%
Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 1,129,586	\$ 1,201,700	\$ 72,114	94.00%	\$ 1,356,717	\$ 1,301,200	\$ (55,517)	104.27%	\$ (227,131)	-16.74%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 1,129,586	\$ 1,201,700	\$ 72,114	94.00%	\$ 1,356,717	\$ 1,301,200	\$ (55,517)	104.27%	\$ (227,131)	-16.74%

	YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related										
Salaries & Wages	\$ 312,122	\$ 349,296	\$ 37,174	10.64%	\$ -	\$ 37,174	10.64%	\$ 286,921	\$ 25,201	67.79%
Benefits	136,769	164,681	27,912	16.95%	-	27,912	16.95%	147,287	(10,518)	-37.68%
Total Salary & Related	\$ 448,891	\$ 513,977	\$ 65,086	12.66%	\$ -	\$ 65,086	12.66%	\$ 434,207	\$ 14,683	22.56%
Contractual Services	\$ 133,600	\$ 176,300	\$ 42,700	24.22%	\$ 34,360	\$ 8,340	4.73%	\$ 101,328	\$ 32,272	386.94%
Supplies & General Operating	389,845	444,659	54,814	12.33%	38,027	16,787	3.78%	290,565	99,281	591.41%
Capital Outlay	176,749	195,992	19,243	9.82%	12,743	6,500	3.32%	116,776	59,974	922.67%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 1,149,085	\$ 1,330,928	\$ 181,843	13.66%	\$ 85,129	\$ 96,714	7.27%	\$ 942,876	\$ 206,209	213.22%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 1,149,085	\$ 1,330,928	\$ 181,843	13.66%	\$ 85,129	\$ 96,714	7.27%	\$ 942,876	\$ 206,209	213.22%
Ending Fund Balance	\$ 703,933	\$ 594,204						\$ 944,961		

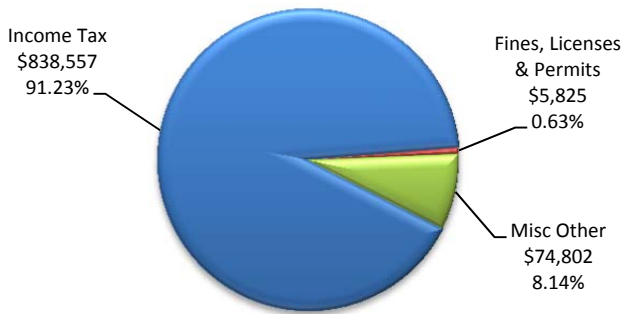
CITY OF PATASKALA, OHIO
2012 REVENUE BUDGET ANALYSIS - Street Fund (B1)
THROUGH NOVEMBER 30, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B 1 - Street Fund	\$ 112,489.10	\$1,129,585.86	\$1,201,700.00	\$ 72,114.14	\$ 946,828.00	\$ 254,872.00
1 - Taxes	\$ 62,294.73	\$ 524,098.02	\$ 563,700.00	\$ 39,601.98	\$ 395,700.00	\$ 168,000.00
2 - Income Taxes	\$ 62,294.73	\$ 524,098.02	\$ 563,700.00	\$ 39,601.98	\$ 395,700.00	\$ 168,000.00
1 - Income Taxes	\$ 61,718.28	\$ 522,453.74	\$ 562,500.00	\$ 40,046.26	\$ 395,700.00	\$ 166,800.00
2 - ODT Income Taxes	\$ 576.45	\$ 1,644.28	\$ 1,200.00	\$ (444.28)	\$ -	\$ 1,200.00
2 - Intergovernmental	\$ 49,333.95	\$ 581,642.26	\$ 615,000.00	\$ 33,357.74	\$ 550,000.00	\$ 65,000.00
1 - State-Shared Taxes & Permits	\$ 49,333.95	\$ 581,642.26	\$ 615,000.00	\$ 33,357.74	\$ 550,000.00	\$ 65,000.00
9 - Permissive Tax	\$ 49,333.95	\$ 581,642.26	\$ 615,000.00	\$ 33,357.74	\$ 550,000.00	\$ 65,000.00
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Miscellaneous Revenue	\$ 860.42	\$ 23,845.58	\$ 23,000.00	\$ (845.58)	\$ 1,128.00	\$ 21,872.00
2 - Other Misc Revenue	\$ 860.42	\$ 23,845.58	\$ 23,000.00	\$ (845.58)	\$ 1,128.00	\$ 21,872.00
1 - Rental Income	\$ 69.82	\$ 1,003.78	\$ 1,000.00	\$ (3.78)	\$ 628.00	\$ 372.00
4 - Miscellaneous Income	\$ 790.60	\$ 22,841.80	\$ 22,000.00	\$ (841.80)	\$ 500.00	\$ 21,500.00
Grand Total	\$ 112,489.10	\$1,129,585.86	\$1,201,700.00	\$ 72,114.14	\$ 946,828.00	\$ 254,872.00

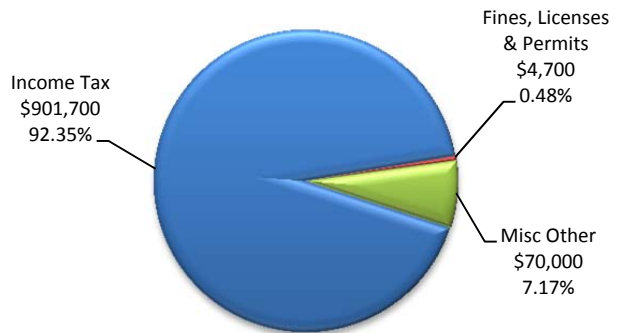
Police Fund (B13)

Revenue – The Police fund has a 2012 revenue budget of \$976.4 thousand. On a year to-date basis, the Police fund has received approximately \$919.2 thousand in total revenue, or 94.14% of budget. Total revenue to-date, however, is approximately \$1.40 million (60.4%) below the same period in 2011. The fund’s primary revenue sources are income taxes and intergovernmental revenues.

YTD Police Fund Revenue by Source



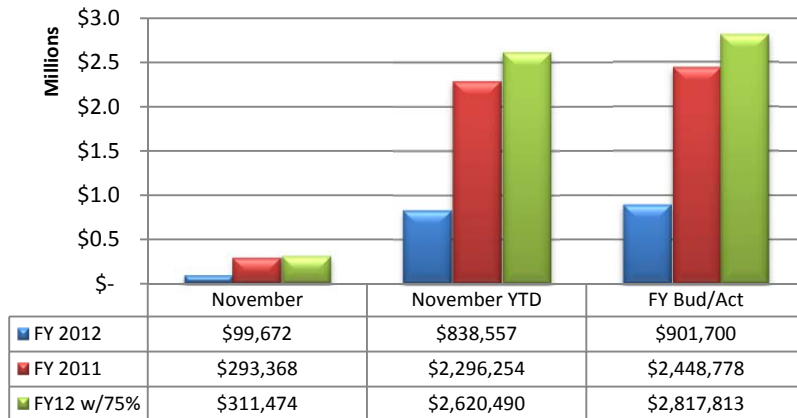
Police Fund Revenue - Budget



Year to-date income tax revenues credited to the fund are \$838.6 thousand and represent 93% of the revised budget. In comparison, collections through November 2011 were \$2.30 million and represented 93.77% of the 2011 full-year collections. It is important to note that the allocation to the fund has been

changed in 2012 from 75% to 24% of total collections. Adjusting for the change in allocation rates (see green bar in chart at left) would indicate that collections are running above the 2011 pace for this fund. We increased the revenue forecast in October by \$266.9 thousand to reflect the current collection rate.

Income Tax Collections - Police Fund

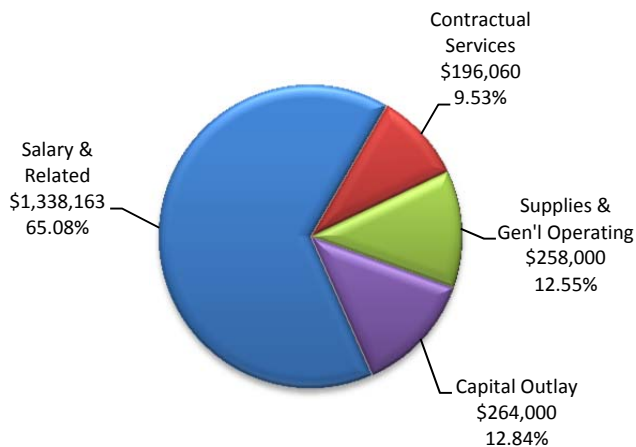


The other major category, Other Sources, has a revised budget of \$70.0 thousand (original budget of \$5.0 thousand), and the city has received \$74.8 thousand to-date.

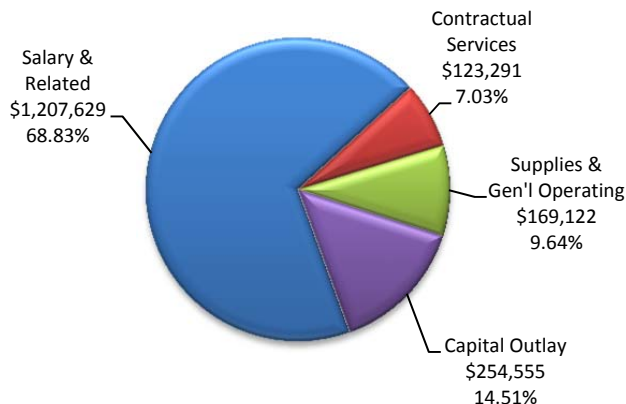
The significant positive variance to budget is due to the one-time receipt of: 2011 RITA retainer refund (\$15.6 thousand); medical insurance rebate/refunds (\$14.7 thousand); sale of miscellaneous/surplus city assets (\$1.8 thousand); Homeland Security payment on seizures (\$10.1 thousand); and Ohio Plan insurance reimbursement on two totaled Police cruisers (\$22.3 thousand).

Expenditures – The Police fund has a total appropriated expenditure budget of \$2.06 million. Total spending through November 30 is \$1.75 million and is equal to 85.33% of the 2012 budget and compares favorably versus a straight-line basis 91.67%.

Police Fund Budget by Category



YTD Police Fund Spending



Salaries, wages and other employee-related costs represent the largest expense category with a 2012 budget of \$1.33 million, or 65.08% of budget. Spending through November 30 is \$1.21 million or 90.25% of budget. The favorable YTD variance (\$19.1 thousand below budget) is due to an open budgeted officer position, better than anticipated use of overtime, several employees ‘opting out’ of the health insurance, tuition reimbursement not incurred, and new employees selecting insurance coverage other than the family level included in the 2012 budget.

Supplies and general operating expenditures is another significant expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2012 budget of \$258.0 thousand, or 12.55% of budget. Spending to-date is \$169.1 thousand or 65.55% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$207.0 thousand (80.24% of budget). Below-budget spending on patrol vehicle miscellaneous parts/repairs, continuing education reimbursements, uniforms/other miscellaneous equipment and radio/computer repairs are the drivers of the positive variance.

Spending on capital equipment is the other major expense category in the Police fund. The 2012 budget in this category is \$264 thousand (12.84% of budget) and provides funding for the acquisition of law enforcement-related equipment and capital improvements. Spending through November 30 is \$254.6 thousand, or 96.42% of budget. The primary expenditure in this category is the purchase of 7 new police cruisers. The city took possession of those in July at a total cost of \$254.4 thousand.

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

	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Beginning Fund Balance	\$ 2,087,236	\$ 2,087,236			\$ 1,104,970	\$ 1,104,970				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	838,557	901,700	63,143	93.00%	2,296,254	2,229,000	(67,254)	103.02%	(1,457,697)	-63.48%
Total Taxes	\$ 838,557	\$ 901,700	\$ 63,143	93.00%	\$ 2,296,254	\$ 2,229,000	\$ (67,254)	103.02%	\$ (1,457,697)	-63.48%
Intergovernmental										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ 3,430	\$ 5,000	\$ 1,571	68.59%	\$ (3,430)	-100.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ 3,430	\$ 5,000	\$ 1,571	68.59%	\$ (3,430)	-100.00%
Charges for Service										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ 5,825	\$ 4,700	\$ (1,125)	123.94%	\$ 595	\$ 6,000	\$ 5,405	9.92%	\$ 5,230	878.99%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ 5,825	\$ 4,700	\$ (1,125)	123.94%	\$ 595	\$ 6,000	\$ 5,405	9.92%	\$ 5,230	878.99%
Other Sources										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	74,802	70,000	(4,802)	106.86%	20,866	10,000	(10,866)	208.66%	53,936	258.49%
Total Other Sources	\$ 74,802	\$ 70,000	\$ (4,802)	106.86%	\$ 20,866	\$ 10,000	\$ (10,866)	208.66%	\$ 53,936	258.49%
Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 919,184	\$ 976,400	\$ 57,216	94.14%	\$ 2,321,145	\$ 2,250,000	\$ (71,145)	103.16%	\$ (1,401,961)	-60.40%
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	\$ 919,184	\$ 976,400	\$ 57,216	94.14%	\$ 2,321,145	\$ 2,250,000	\$ (71,145)	103.16%	\$ (1,401,961)	-60.40%

	YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related										
Salaries & Wages	\$ 847,104	\$ 928,562	\$ 81,458	8.77%	\$ -	\$ 81,458	8.77%	\$ 691,746	\$ 155,358	190.72%
Benefits	360,525	409,601	49,076	11.98%	-	49,076	11.98%	326,204	34,320	69.93%
Total Salary & Related	\$ 1,207,629	\$ 1,338,163	\$ 130,534	9.75%	\$ -	\$ 130,534	9.75%	\$ 1,017,950	\$ 189,678	145.31%
Contractual Services										
Supplies & General Operating	\$ 123,291	\$ 196,060	\$ 72,769	37.12%	\$ 18,136	\$ 54,633	27.87%	\$ 173,533	\$ (50,242)	-91.96%
Capital Outlay	169,122	258,000	88,878	34.45%	37,897	50,981	19.76%	140,708	28,414	55.73%
Debt Service	254,555	264,000	9,445	3.58%	1,175	8,270	3.13%	12,924	241,631	2921.77%
Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 1,754,596	\$ 2,056,223	\$ 301,627	14.67%	\$ 57,208	\$ 244,419	11.89%	\$ 1,345,115	\$ 409,482	167.53%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 1,754,596	\$ 2,056,223	\$ 301,627	14.67%	\$ 57,208	\$ 244,419	11.89%	\$ 1,345,115	\$ 409,482	167.53%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,251,823	\$ 1,007,413					\$ 2,081,000		

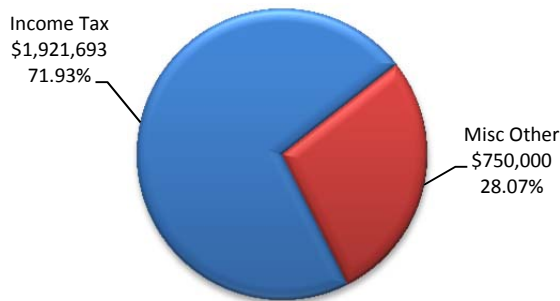
CITY OF PATASKALA, OHIO
 2012 REVENUE BUDGET ANALYSIS - Police Fund (B13)
 THROUGH NOVEMBER 30, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B13 - Police Levy	\$ 104,914.81	\$ 919,183.71	\$ 976,400.00	\$ 57,216.29	\$ 638,620.00	\$ 337,780.00
1 - Taxes	\$ 99,671.56	\$ 838,556.86	\$ 901,700.00	\$ 63,143.14	\$ 633,120.00	\$ 268,580.00
1 - Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Real Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Income Taxes	\$ 99,671.56	\$ 838,556.86	\$ 901,700.00	\$ 63,143.14	\$ 633,120.00	\$ 268,580.00
1 - Income Taxes	\$ 98,749.24	\$ 835,926.01	\$ 900,000.00	\$ 64,073.99	\$ 633,120.00	\$ 266,880.00
2 - ODT Income Taxes	\$ 922.32	\$ 2,630.85	\$ 1,700.00	\$ (930.85)	\$ -	\$ 1,700.00
2 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - State-Shared Taxes & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Rollback/Homestead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Fines, Licenses & Permits	\$ 490.00	\$ 5,825.00	\$ 4,700.00	\$ (1,125.00)	\$ 500.00	\$ 4,200.00
1 - Fines & Forfeitures	\$ 490.00	\$ 5,825.00	\$ 4,700.00	\$ (1,125.00)	\$ 500.00	\$ 4,200.00
1 - Fines & Forfeitures	\$ 490.00	\$ 5,825.00	\$ 4,700.00	\$ (1,125.00)	\$ 500.00	\$ 4,200.00
5 - Miscellaneous Revenue	\$ 4,753.25	\$ 74,801.85	\$ 70,000.00	\$ (4,801.85)	\$ 5,000.00	\$ 65,000.00
2 - Other Misc Revenue	\$ 4,753.25	\$ 74,801.85	\$ 70,000.00	\$ (4,801.85)	\$ 5,000.00	\$ 65,000.00
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 4,753.25	\$ 74,801.85	\$ 70,000.00	\$ (4,801.85)	\$ 5,000.00	\$ 65,000.00
Grand Total	\$ 104,914.81	\$ 919,183.71	\$ 976,400.00	\$ 57,216.29	\$ 638,620.00	\$ 337,780.00

Capital Improvements Fund (C6)

Revenue – The Capital Improvements fund has a 2012 revenue budget of \$2.82 million. On a year to-date basis, the fund has received approximately \$2.67 in total revenue, or 94.86% of budget. As this is a new fund in 2012, there is no revenue to compare it against for 2011. The fund’s primary revenue sources are income taxes and other sources.

YTD Capital Improvements Fund Revenue by Source



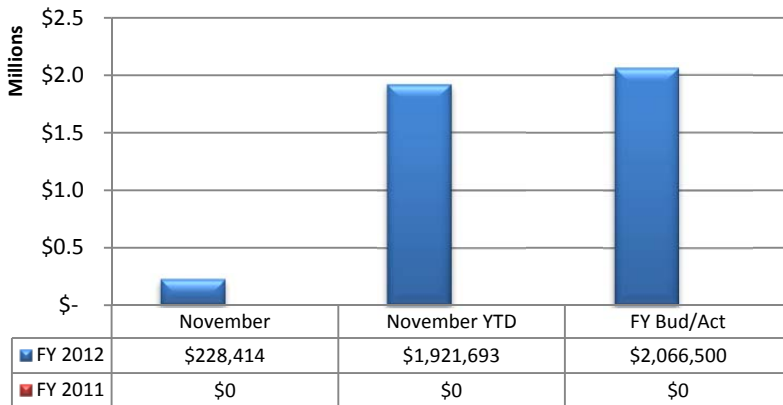
Capital Improvements Fund Revenue Budget



Income taxes are the primary revenue source for the Capital Improvements fund. The 2012 budget for income tax revenues in the fund is \$2.07 million. Year to-date Income tax revenues credited to the fund are \$1.92 million and represent 92.99% of budget. As was the case in the previously reviewed funds,

collections are running ahead of last year. During October, we increased the revenue forecast by \$611.6 thousand to reflect the better than expected rate of collection.

Income Tax Collections Capital Improvements Fund

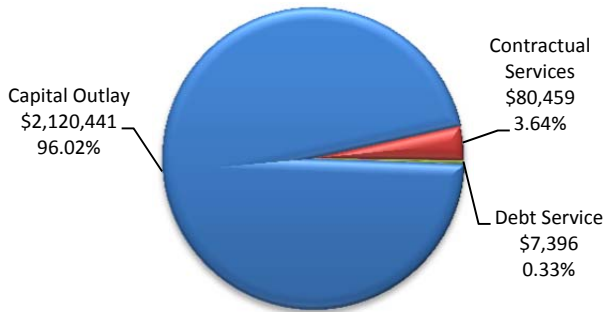


The other major category, Other Sources, was budgeted at \$750 thousand, and to-date, the city has received all of that revenue. This category is where a portion (\$750,000) of the 2012 BANs were recorded. The costs of issuance and underwriters discount associated with this portion of the BANs (\$7.5

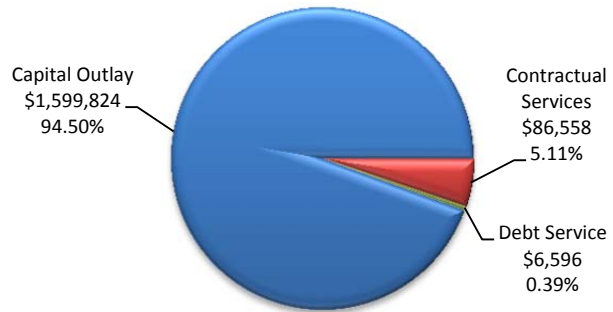
thousand) which were previously recorded here have been moved to the Debt Service (D1) fund.

Expenditures – The Capital Improvements fund has a total appropriated expenditure budget of \$2.21 million. Total spending through November 30 is \$1.69 million and is equal to 76.66% of the 2012 budget. Including encumbrances in the calculation, total committed spending is equal to 100% of budget versus a straight-line basis of 91.67%. There is a slight negative budget variance in contractual services of approximately \$6 thousand due to higher than anticipated tax collection (RITA) fees. This variance will be resolved in the final supplemental appropriation ordinance for the year.

Capital Fund Budget by Category



YTD Capital Fund Spending



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2012 budget in this category is \$2.12 million, (96.02% of budget) and provides funding for the construction of a number of infrastructure improvements. Spending through November 30 is \$1.60 million, or 75.45% of budget. Including encumbrances in the calculation, total committed spending is equal to \$2.12 million (99.92% of budget). The primary planned expenditures in this category are the 2012 Roadway Asset Management Plan (RAMP) projects, and include the following projects: (*asterisk indicates projects funded by \$750,000 from 2012 BAN issuance)

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

Contractual services is the other major expense category in the Capital Improvements fund. The 2012 budget in this category is \$80.5 thousand (3.64% of budget) and provides for non-employee personal services. Spending through November 30 is \$86.6 thousand, or 107.6% 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. Due to an unanticipated increase in tax collection fees, this category has been overspent. A supplemental appropriation request (Ord. 2012-4120) that will be presented to Council in December will correct this shortfall.

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

	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Beginning Fund Balance	\$ -	\$ -			\$ -	\$ -				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	1,921,693	2,066,500	144,807	92.99%	-	-	-	0.00%	1,921,693	100.00%
Total Taxes	\$ 1,921,693	\$ 2,066,500	\$ 144,807	92.99%	\$ -	\$ -	\$ -	0.00%	\$ 1,921,693	100.00%
Intergovernmental										
Slate Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	750,000	750,000	-	100.00%	-	-	-	0.00%	750,000	100.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Other Sources	\$ 750,000	\$ 750,000	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 750,000	100.00%
Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 2,671,693	\$ 2,816,500	\$ 144,807	94.86%	\$ -	\$ -	\$ -	0.00%	\$ 2,671,693	100.00%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 2,671,693	\$ 2,816,500	\$ 144,807	94.86%	\$ -	\$ -	\$ -	0.00%	\$ 2,671,693	100.00%

	YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related										
Salaries & Wages	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Benefits	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Contractual Services										
Supplies & General Operating	\$ 86,558	\$ 80,459	\$ (6,099)	-7.58%	\$ -	\$ (6,099)	-7.58%	\$ -	\$ 86,558	-1419.18%
Capital Outlay	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Debt Service	1,599,824	2,120,441	520,617	24.55%	518,992	1,625	0.08%	-	1,599,824	98447.05%
Contingency Funds	6,596	7,396	800	10.81%	-	800	10.81%	-	6,596	824.79%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 1,692,978	\$ 2,208,296	\$ 515,318	23.34%	\$ 518,992	\$ (3,674)	-0.17%	\$ -	\$ 1,692,978	-46075.20%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 1,692,978	\$ 2,208,296	\$ 515,318	23.34%	\$ 518,992	\$ (3,674)	-0.17%	\$ -	\$ 1,692,978	-46075.20%
Ending Fund Balance	\$ 978,715	\$ 608,204						\$ -		
	(based on non-adjusted expenditures)									

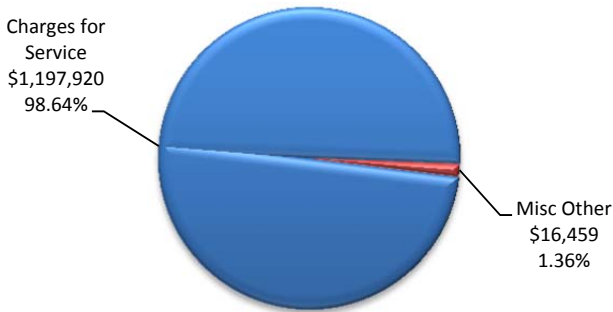
CITY OF PATASKALA, OHIO
 2012 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (C6)
 THROUGH NOVEMBER 30, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
C 6 - Capital Improvements	\$ 228,414.00	\$2,671,692.80	\$2,816,500.00	\$ 144,807.20	\$ 2,950,900.00	\$ (134,400.00)
1 - Taxes	\$ 228,414.00	\$1,921,692.80	\$2,066,500.00	\$ 144,807.20	\$ 1,450,900.00	\$ 615,600.00
2 - Income Taxes	\$ 228,414.00	\$1,921,692.80	\$2,066,500.00	\$ 144,807.20	\$ 1,450,900.00	\$ 615,600.00
1 - Income Taxes	\$ 226,300.34	\$1,915,663.75	\$2,062,500.00	\$ 146,836.25	\$ 1,450,900.00	\$ 611,600.00
2 - ODT Income Taxes	\$ 2,113.66	\$ 6,029.05	\$ 4,000.00	\$ (2,029.05)	\$ -	\$ 4,000.00
5 - Miscellaneous Revenue	\$ -	\$ 750,000.00	\$ 750,000.00	\$ -	\$ 1,500,000.00	\$ (750,000.00)
2 - Other Misc Revenue	\$ -	\$ 750,000.00	\$ 750,000.00	\$ -	\$ 1,500,000.00	\$ (750,000.00)
2 - Proceeds from Debt Issuance	\$ -	\$ 750,000.00	\$ 750,000.00	\$ -	\$ 1,500,000.00	\$ (750,000.00)
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 228,414.00	\$2,671,692.80	\$2,816,500.00	\$ 144,807.20	\$ 2,950,900.00	\$ (134,400.00)

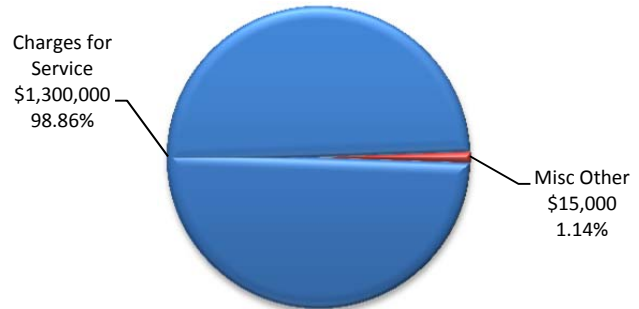
Water Fund (E1)

Revenue – The Water fund has a 2012 revenue budget of \$1.31 million. The fund’s primary revenue sources are charges for service and other sources. On a year to-date basis, the Water fund has received approximately \$1.21 million in total revenue, or 92.35% of budget, and is up by \$135.6 thousand or 12.57% from the same period in 2011.

YTD Water Fund Revenue by Source

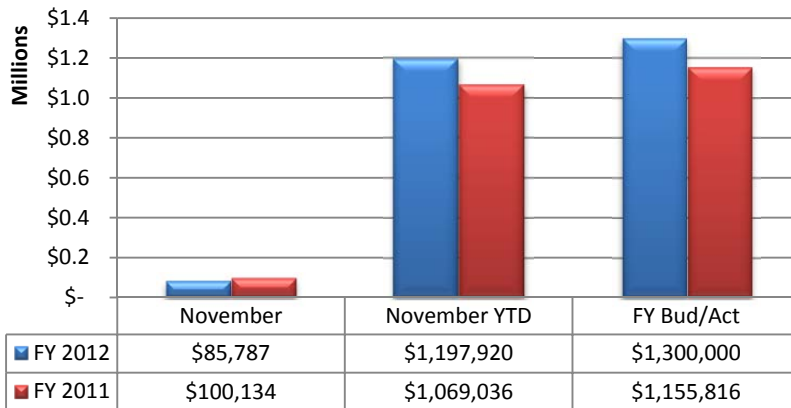


Water Fund Revenue - Budget



Year to-date service charge revenues credited to the fund are \$1.2 million and represent 92.15% of budget. In comparison, collections through November 2011 were \$1.07 million and represented 92.49%

Usage Fee Collections - Water Fund



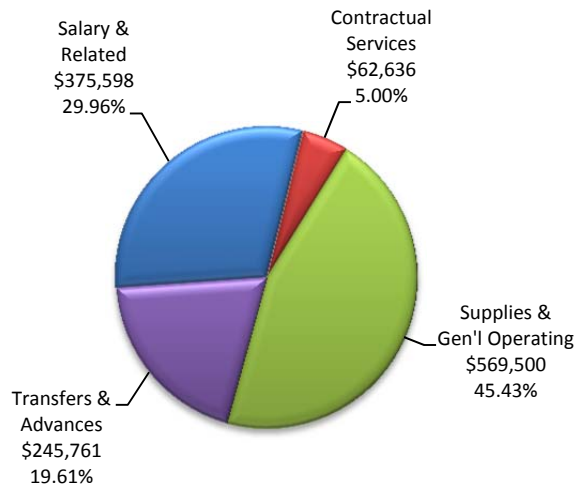
of the 2011 full-year collections. The revenue forecast was increased by \$214.8 thousand this month to reflect the better than anticipated rate of collection in 2012.

The other major category, Other Sources, has a revised budget of \$15.0 thousand (original budget \$5.0 thousand), and the city has received \$16.5 thousand to-date. The positive variance to budget is due to the one-time receipt of:

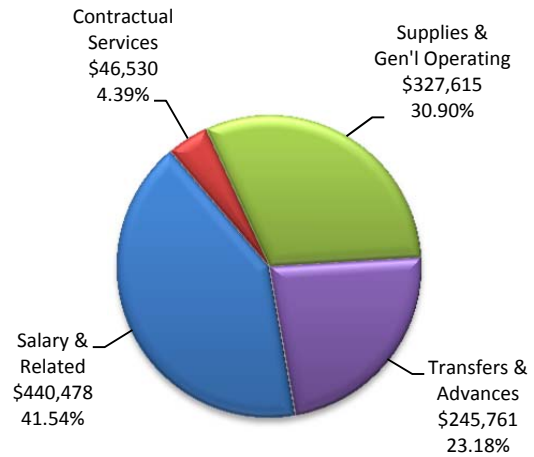
medical insurance rebate and refunds (\$6.0 thousand); sale of miscellaneous city assets (\$2.9 thousand); employee COBRA premiums (\$3.4 thousand), and increased plan purchases (\$1.0 thousand).

Expenditures – The Water fund has a total appropriated expenditure budget of approximately \$1.25 million. Total spending through November 30 is \$1.06 million and is equal to 84.59% of the 2012 budget. Excluding transfers, advances and contingency funds in the calculation, total spending is equal to 80.84% of budget versus a straight-line basis of 91.67%.

Water Fund Budget by Category



YTD Water Fund Spending



Supplies and general operating expenses is the primary major expense category in the Water fund. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2012 budget of \$569.5 thousand, or 45.43% of the total Water fund budget. Spending to-date is \$440.5 thousand or 77.34% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$538.3 thousand (94.52% of budget). Below-budget spending on plant maintenance and operating supplies are the primary drivers of the positive variance.

Salaries, wages and other employee-related costs represent the other major expense category with a 2012 budget of \$375.6 thousand, or 29.96% of the total fund budget. Spending through November 30 is \$327.6 thousand or 87.22% of budget. The slightly favorable YTD variance (\$16.7 thousand below budget) is due to: union wage increase budgeted at 5.00% versus 4.25% approved in the CBA; wage and benefit savings associated with the open water supervisor position; and an employee 'opted out' of the health insurance program.

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

	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Beginning Fund Balance	\$ 349,520	\$ 349,520			\$ 630,243	\$ 630,243				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service										
Water & Sewer Fees	\$ 1,197,920	\$ 1,300,000	\$ 102,080	92.15%	\$ 1,069,036	\$ 1,095,172	\$ 26,136	97.61%	\$ 128,884	12.06%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 1,197,920	\$ 1,300,000	\$ 102,080	92.15%	\$ 1,069,036	\$ 1,095,172	\$ 26,136	97.61%	\$ 128,884	12.06%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	16,459	15,000	(1,459)	109.72%	9,739	5,000	(4,739)	194.78%	6,720	69.00%
Total Other Sources	\$ 16,459	\$ 15,000	\$ (1,459)	109.72%	\$ 9,739	\$ 5,000	\$ (4,739)	194.78%	\$ 6,720	69.00%
Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 1,214,379	\$ 1,315,000	\$ 100,621	92.35%	\$ 1,078,775	\$ 1,100,172	\$ 21,397	98.06%	\$ 135,604	12.57%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 1,214,379	\$ 1,315,000	\$ 100,621	92.35%	\$ 1,078,775	\$ 1,100,172	\$ 21,397	98.06%	\$ 135,604	12.57%

	YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related										
Salaries & Wages	\$ 212,126	\$ 234,821	\$ 22,695	9.66%	\$ -	\$ 22,695	9.66%	\$ 217,850	\$ (5,723)	-25.22%
Benefits	115,489	140,777	25,288	17.96%	-	25,288	17.96%	118,273	(2,784)	-11.01%
Total Salary & Related	\$ 327,615	\$ 375,598	\$ 47,983	12.78%	\$ -	\$ 47,983	12.78%	\$ 336,123	\$ (8,508)	-17.73%
Contractual Services										
Supplies & General Operating	\$ 46,530	\$ 62,636	\$ 16,106	25.71%	\$ 11,794	\$ 4,312	6.88%	\$ 34,344	\$ 12,186	282.63%
Capital Outlay	440,478	569,500	129,022	22.66%	97,793	31,229	5.48%	367,248	73,230	234.49%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	245,761	245,761	-	0.00%	-	-	0.00%	628,042	(382,281)	100.00%
Grand Total Expenditures	\$ 1,060,384	\$ 1,253,495	\$ 193,111	15.41%	\$ 109,587	\$ 83,524	6.66%	\$ 1,365,757	\$ (305,373)	-365.61%
Adjustments:										
- Interfund transfers & advances	\$ (245,761)	\$ (245,761)	\$ (491,522)	200.00%	\$ -	\$ -	0.00%	\$ (628,042)	\$ 382,281	100.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ (245,761)	\$ (245,761)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (628,042)	\$ 382,281	100.00%
Adjusted Grand Total Expenditures	\$ 814,623	\$ 1,007,734	\$ 193,111	19.16%	\$ 109,587	\$ 83,524	8.29%	\$ 737,715	\$ 76,908	92.08%
Ending Fund Balance	\$ 503,516	\$ 411,025						\$ 343,261		

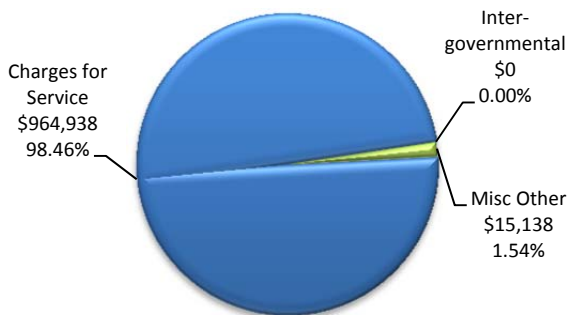
CITY OF PATASKALA, OHIO
 2012 REVENUE BUDGET ANALYSIS - Water Utility Fund (E1)
 THROUGH NOVEMBER 30, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 1 - Water Fund	\$ 86,310.53	\$ 1,214,379.11	\$ 1,315,000.00	\$ 100,620.89	\$ 1,100,172.00	\$ 214,828.00
3 -Charges for Service	\$ 85,787.16	\$ 1,197,920.45	\$ 1,300,000.00	\$ 102,079.55	\$ 1,095,172.00	\$ 204,828.00
1 - Water & Sewer	\$ 85,787.16	\$ 1,197,920.45	\$ 1,300,000.00	\$ 102,079.55	\$ 1,095,172.00	\$ 204,828.00
1 - Water Utility Collections	\$ 85,787.16	\$ 1,197,920.45	\$ 1,300,000.00	\$ 102,079.55	\$ 1,095,172.00	\$ 204,828.00
5 - Miscellaneous Revenue	\$ 523.37	\$ 16,458.66	\$ 15,000.00	\$ (1,458.66)	\$ 5,000.00	\$ 10,000.00
2 - Other Misc Revenue	\$ 523.37	\$ 16,458.66	\$ 15,000.00	\$ (1,458.66)	\$ 5,000.00	\$ 10,000.00
4 - Miscellaneous Income	\$ 523.37	\$ 16,458.66	\$ 15,000.00	\$ (1,458.66)	\$ 5,000.00	\$ 10,000.00
Grand Total	\$ 86,310.53	\$ 1,214,379.11	\$ 1,315,000.00	\$ 100,620.89	\$ 1,100,172.00	\$ 214,828.00

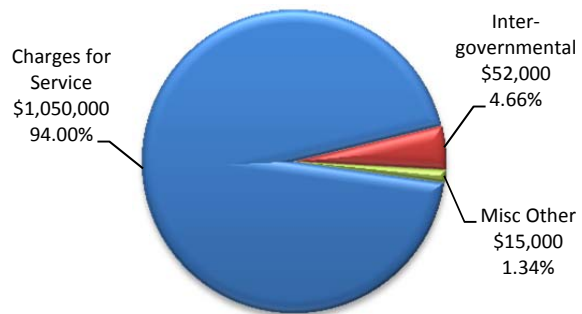
Sewer Fund (E2)

Revenue – The Sewer fund has a 2012 revenue budget of \$1.12 million. On a year to-date basis, the Sewer fund has received approximately \$980.1 thousand in total revenue, or 87.74% of budget. During October, the revenue forecast was increased by \$265.2 thousand to reflect the better than anticipated rate of collections. Total revenues are down, however, by \$668.9 thousand or 40.57% from the same period in 2011. The primary driver of the decline is the receipt of over \$700 thousand in OWDA loan proceeds in 2011 for the construction of the wastewater treatment plant. The fund’s primary revenue sources are charges for service, intergovernmental and other sources.

YTD Sewer Fund Revenue by Source

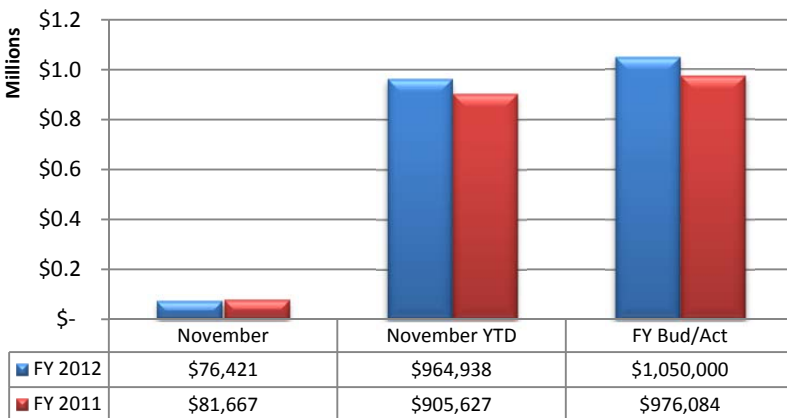


Sewer Fund Revenue - Budget



Year to-date service charge revenues credited to the fund are \$964.9 thousand and represent 91.9% of budget. In comparison, collections through November 2011 were \$905.6 thousand and represented 93.65% of the 2011 full-year collections. The estimated revenue in this category was also increased in October to reflect current trends.

Usage Fee Collections - Sewer Fund



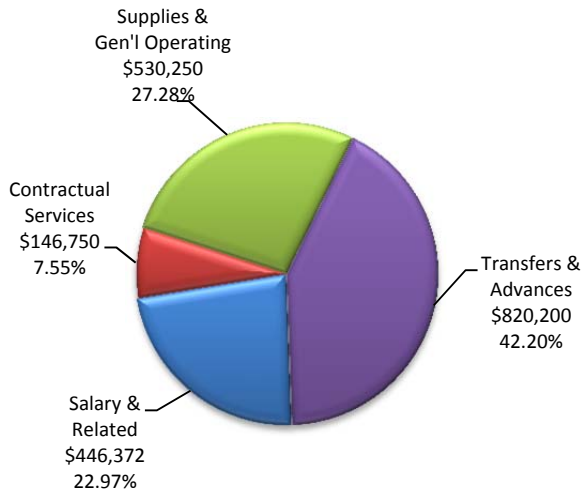
The intergovernmental revenue category reflects the remaining OWDA loan disbursements associated with the construction of the wastewater treatment plan. It is budgeted at \$52.0 thousand, but nothing has been received by the city to-date. The project has been finalized, but the final distributions were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

The other major category, Other Sources, has a revised budget of \$15.0 thousand (original budget \$5.0 thousand), and the city has received \$15.1 thousand to-date. The significant positive variance to budget is due to the one-time receipt of: medical insurance rebate/refunds

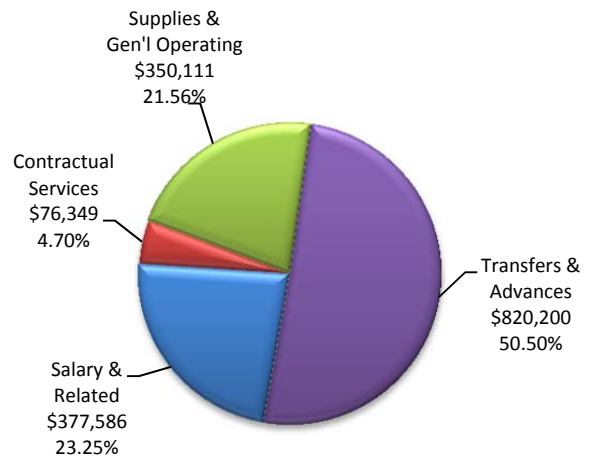
(\$6.0 thousand); sale of surplus city assets (\$2.9 thousand); and employee COBRA premiums (\$2.6 thousand).

Expenditures – The Sewer fund has a total appropriated expenditure budget of \$1.94 million. Total spending through November 30 is \$1.62 million and is equal to 83.57% of the 2012 budget. Excluding transfers, advances and contingency funds in the calculation, total spending is equal to 71.57% of budget versus a straight-line basis of 91.67%.

Sewer Fund Budget by Category



YTD Sewer Fund Spending



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

Supplies and general operating expenditures is the next major expense category in the Sewer fund. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2012 budget of \$530.3 thousand, or 27.28% of the fund's total budget. Spending to-date is \$350.1 thousand or 66.03% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$439.4 thousand (82.86% of budget). The primary drivers of the positive variance include: below-budget spending on sludge disposal, utilities, and lab services; partially offset by higher than anticipated spending on sewer system maintenance and safety equipment.

Salaries, wages and other employee-related costs represent the other major expense category with a 2012 budget of \$446.4 thousand, or 22.97% of the total Sewer fund budget. Spending through November 30 is \$377.6 thousand or 84.59% of budget. The slightly favorable YTD variance (\$31.6 thousand below budget) is due to: union wage increase was budgeted at 5.00% versus 4.25% approved in the CBA; wage and benefit savings associated with a mid-year hire of the utility operator position; and an employee 'opted out' of the health insurance program.

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

	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Beginning Fund Balance	\$ 1,927,337	\$ 1,927,337			\$ 1,509,106	\$ 1,509,106				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	52,000	52,000	0.00%	738,459	790,000	51,541	93.48%	(738,459)	-100.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ 52,000	\$ 52,000	0.00%	\$ 738,459	\$ 790,000	\$ 51,541	93.48%	\$ (738,459)	-100.00%
Charges for Service										
Water & Sewer Fees	\$ 964,938	\$ 1,050,000	\$ 85,062	91.90%	\$ 905,627	\$ 793,767	\$ (111,860)	114.09%	\$ 59,311	6.55%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 964,938	\$ 1,050,000	\$ 85,062	91.90%	\$ 905,627	\$ 793,767	\$ (111,860)	114.09%	\$ 59,311	6.55%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	15,138	15,000	(138)	100.92%	4,903	5,000	97	98.05%	10,236	208.78%
Total Other Sources	\$ 15,138	\$ 15,000	\$ (138)	100.92%	\$ 4,903	\$ 5,000	\$ 97	98.05%	\$ 10,236	208.78%
Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 980,076	\$ 1,117,000	\$ 136,924	87.74%	\$ 1,648,989	\$ 1,588,767	\$ (60,222)	103.79%	\$ (668,912)	-40.57%
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	\$ 980,076	\$ 1,117,000	\$ 136,924	87.74%	\$ 1,648,989	\$ 1,588,767	\$ (60,222)	103.79%	\$ (668,912)	-40.57%

	YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related										
Salaries & Wages	\$ 256,749	\$ 291,471	\$ 34,722	11.91%	\$ -	\$ 34,722	11.91%	\$ 200,808	\$ 55,941	161.11%
Benefits	120,837	154,901	34,064	21.99%	-	34,064	21.99%	119,184	1,654	4.85%
Total Salary & Related	\$ 377,586	\$ 446,372	\$ 68,786	15.41%	\$ -	\$ 68,786	15.41%	\$ 319,992	\$ 57,594	83.73%
Contractual Services										
Supplies & General Operating	\$ 76,349	\$ 146,750	\$ 70,401	47.97%	\$ 44,207	\$ 26,194	17.85%	\$ 309,671	\$ (233,322)	-890.75%
Capital Outlay	350,111	530,250	180,139	33.97%	89,250	90,889	17.14%	352,887	(2,776)	-3.05%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	820,200	820,200	-	0.00%	-	-	0.00%	227,992	592,208	100.00%
Grand Total Expenditures	\$ 1,624,245	\$ 1,943,572	\$ 319,327	16.43%	\$ 133,457	\$ 185,869	9.56%	\$ 1,210,541	\$ 413,704	222.58%
Adjustments:										
- Interfund transfers & advances	\$ (820,200)	\$ (820,200)	\$ (1,640,400)	200.00%	\$ -	\$ -	0.00%	\$ (227,992)	\$ (592,208)	100.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ (820,200)	\$ (820,200)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (227,992)	\$ (592,208)	100.00%
Adjusted Grand Total Expenditures	\$ 804,045	\$ 1,123,372	\$ 319,327	28.43%	\$ 133,457	\$ 185,869	16.55%	\$ 982,549	\$ (178,504)	-96.04%
Ending Fund Balance	\$ 1,283,168	\$ 1,100,765						\$ 1,947,553		

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

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 2 - Sewer Fund	\$ 76,944.53	\$980,076.46	\$1,117,000.00	\$ 136,923.54	\$ 850,767.00	\$ 266,233.00
2 - Intergovernmental	\$ -	\$ -	\$ 52,000.00	\$ 52,000.00	\$ 52,000.00	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ 52,000.00	\$ 52,000.00	\$ 52,000.00	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ 52,000.00	\$ 52,000.00	\$ 52,000.00	\$ -
3 -Charges for Service	\$ 76,421.16	\$964,938.31	\$1,050,000.00	\$ 85,061.69	\$ 793,767.00	\$ 256,233.00
1 - Water & Sewer	\$ 76,421.16	\$964,938.31	\$1,050,000.00	\$ 85,061.69	\$ 793,767.00	\$ 256,233.00
3 - Sewer Utility Collections	\$ 76,421.16	\$964,938.31	\$1,050,000.00	\$ 85,061.69	\$ 793,767.00	\$ 256,233.00
5 - Miscellaneous Revenue	\$ 523.37	\$ 15,138.15	\$ 15,000.00	\$ (138.15)	\$ 5,000.00	\$ 10,000.00
2 - Other Misc Revenue	\$ 523.37	\$ 15,138.15	\$ 15,000.00	\$ (138.15)	\$ 5,000.00	\$ 10,000.00
2 - Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 523.37	\$ 15,138.15	\$ 15,000.00	\$ (138.15)	\$ 5,000.00	\$ 10,000.00
Grand Total	\$ 76,944.53	\$980,076.46	\$1,117,000.00	\$ 136,923.54	\$ 850,767.00	\$ 266,233.00



END OF REPORT