



**City of Pataskala, Ohio  
Finance Department**

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

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



**CITY OF PATASKALA, OHIO**  
**October 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

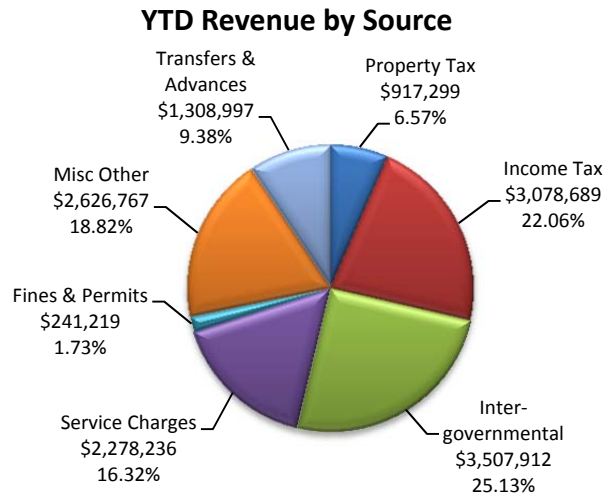
**DATE:** November 7, 2012

**RE:** **October 2012 Financial Condition Report**

We have closed the books for the month of October 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 \$13.95 million in total revenue from all sources, or 69.52% of budget. Excluding the impact of the pending \$2.51 million BAN issuance and more than \$1 million in OWDA loan proceeds that were not required to complete the improvements to the Wastewater Treatment Plant #2, the total collection rate is 86.83% of budget. This compares favorably to the 10-month straight-line rate of 83.33%. The OWDA loan income will be removed from the budget in November once the corresponding reduction in expenses is approved by Council in the current supplemental appropriation ordinance.

Income tax collections for the month were \$212,216 and were 42.22% higher than last year when compared to the \$149,208 collected in October 2011. Total year to-date income tax collections are \$3.08 million (81.93% of budget), and when compared to a October 2011 YTD total of \$2.67 million, are \$407,937 or 15.27% higher. The full-year budget is currently projected to be \$3.76 million. It is important to note that the October 2011 year to-date collections were 81.80% 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. It appears that the 2012 estimate provided by the County Auditor included the rollback/homestead monies, and the budget duplicated those funds. During October, the real property tax line was decreased to reflect the actual receipts. The full-year budget for all property tax revenues (real, personal, etc.) is \$919.9 thousand, and

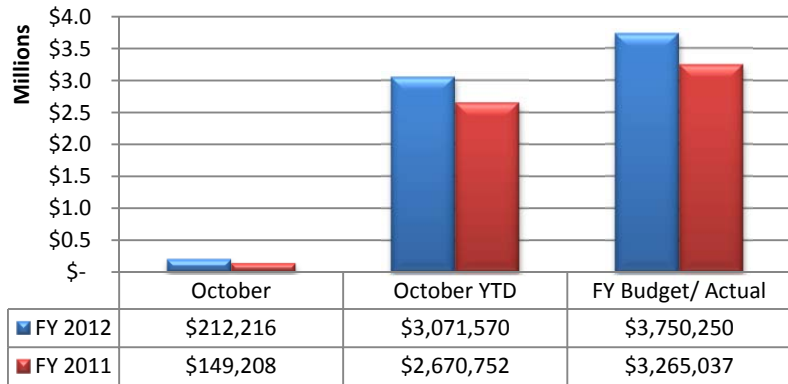


includes approximately \$104 thousand in TIF receipts and approximately \$20 thousand in other property tax revenues.

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 \$4.88 million has been budgeted,

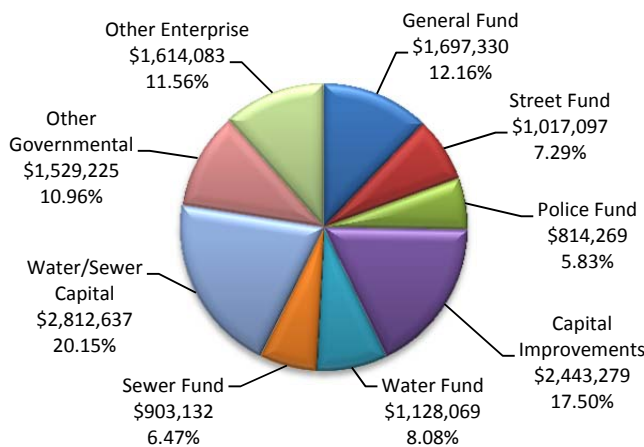
with \$3.53 million of the total coming from grants and loans. Through October 31, a total of \$3.50 million (71.93% of the category budget) has been collected. Approximately \$1.09 million of the uncollected total

### Income Tax Collections - All Funds



reflects reduced OWDA loan payments directly to the associated contractors, and is directly offset by non-incurred project expenditures. In November, these revenues (along with the corresponding expenditures) will be eliminated from the budget. Excluding the impact of the OWDA loan revenues from the total, the percentage collected becomes approximately 93%.

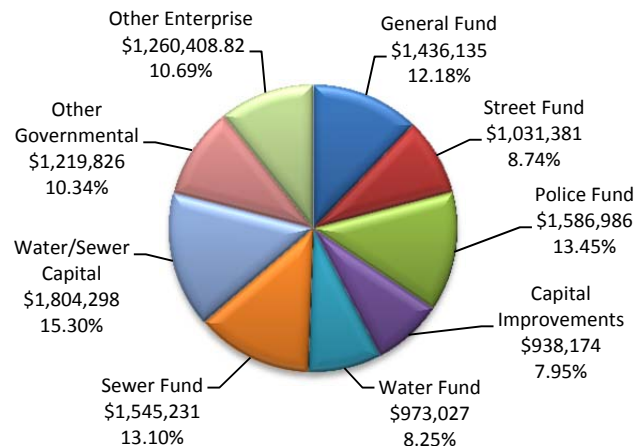
### YTD Revenue by Fund



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 \$2.28 million, or 85.11% of the budget. The total is up by \$145,603 (6.83%) when compared to the same ten-month period in 2011.

### YTD Expenditures by Fund




With only two months left to go in 2012, expenditures continue to be better than or generally in line with expectations. As of October 31, the combined total unencumbered balance as a percentage of the budget (for all funds - excluding contingency funds) is 35.53%. This is \$4.1 million higher than, and compares favorably to, the 10-month straight-line rate of 16.67%.

The general fund ended the month of October 2012 with an unencumbered balance of \$1.20 million, and is down by \$193.5 thousand, or 13.86% from October 2011. In addition, the Street (B1) fund unencumbered fund balance has declined by \$119.4 thousand (16.34%), and the Police (B13) fund has declined by \$632.6 thousand (33.65%) 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.

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 October, a significant amount of effort was dedicated to the creation of the 2013 budget proposal as well as a 5-year forecast for all city funds. Over the next month, we will continue to refine the proposed budget, incorporating any Council-directed changes as well as any Administration-directed changes in projects, staffing or other spending plans. I look forward to reviewing the budget document in more detail at the Council workshop scheduled for November 14<sup>th</sup>.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Jan M. [unclear]", with a long horizontal flourish extending to the right.





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

**BANK/FINANCIAL INSTITUTION BALANCES:**

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

*(Not included in total bank balances)*

<b>PNB Mayors Court Account</b>	\$	19,994.02
Deposits in transit		-
Outstanding checks/ACH		(19,744.02)
Bank error/corrections		-
<b>Total Mayors Court</b>	<b>\$</b>	<b>250.00</b>

**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
<b>Total General Funds</b>	<b>\$</b>	<b>1,545,597.98</b>
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
<b>Total Special Revenue</b>	<b>\$</b>	<b>2,897,866.92</b>
D1 - Debt Service Fund	\$	128,230.72
D2 - Street Bond		30,067.19
<b>Total Debt Service</b>	<b>\$</b>	<b>158,297.91</b>
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
<b>Total Capital Projects</b>	<b>\$</b>	<b>2,142,621.75</b>
F1 - Fire Escrow Fund	\$	24,000.00
<b>Total Escrow Funds</b>	<b>\$</b>	<b>24,000.00</b>
<b>Total Governmental Funds</b>	<b>\$</b>	<b>6,768,384.56</b>
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		-
<b>Total Enterprise Funds</b>	<b>\$</b>	<b>3,630,479.83</b>
<b>Total All Funds</b>	<b>\$</b>	<b>10,398,864.39</b>

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

		+	-	=	-	=
Fund Number / Description	December 31, 2011 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	October 31, 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
<b>Total General Funds</b>	<b>\$ 1,283,911.77</b>	<b>\$ 1,699,015.24</b>	<b>\$ 1,437,329.03</b>	<b>\$ 1,545,597.98</b>	<b>\$ 141,935.52</b>	<b>\$ 1,403,662.46</b>
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
<b>Total Special Revenue</b>	<b>\$ 3,630,789.94</b>	<b>\$ 3,039,373.19</b>	<b>\$ 3,772,296.21</b>	<b>\$ 2,897,866.92</b>	<b>\$ 500,124.39</b>	<b>\$ 2,397,742.53</b>
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
<b>Total Debt Service</b>	<b>\$ 30,067.19</b>	<b>\$ 192,117.24</b>	<b>\$ 63,886.52</b>	<b>\$ 158,297.91</b>	<b>\$ -</b>	<b>\$ 158,297.91</b>
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
<b>Total Capital Projects</b>	<b>\$ 534,918.57</b>	<b>\$ 2,546,694.04</b>	<b>\$ 938,990.86</b>	<b>\$ 2,142,621.75</b>	<b>\$ 1,265,375.71</b>	<b>\$ 877,246.04</b>
F1 - Fire Escrow Fund	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00
<b>Total Agency/Fiduciary Funds</b>	<b>\$ -</b>	<b>\$ 24,000.00</b>	<b>\$ -</b>	<b>\$ 24,000.00</b>	<b>\$ -</b>	<b>\$ 24,000.00</b>
<b>Total Governmental Funds</b>	<b>\$ 5,479,687.47</b>	<b>\$ 7,501,199.71</b>	<b>\$ 6,212,502.62</b>	<b>\$ 6,768,384.56</b>	<b>\$ 1,907,435.62</b>	<b>\$ 4,860,948.94</b>
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	-	-	-
<b>Total Enterprise Funds</b>	<b>\$ 2,755,524.44</b>	<b>\$ 6,457,920.08</b>	<b>\$ 5,582,964.69</b>	<b>\$ 3,630,479.83</b>	<b>\$ 1,165,697.99</b>	<b>\$ 2,464,781.84</b>
<b>Total All Funds</b>	<b>\$ 8,235,211.91</b>	<b>\$ 13,959,119.79</b>	<b>\$ 11,795,467.31</b>	<b>\$ 10,398,864.39</b>	<b>\$ 3,073,133.61</b>	<b>\$ 7,325,730.78</b>

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

Fund Number / Description	December 31, 2011 Total Cash Balance	FY 2012 Estimated Revenues	FY 2012 Budget Expenditures	Projected Fund Balances per Perm Budget	FY 2012 Supplemental Appropriations	Total Expense Budget as of October 31, 2012	FY 2012 Est Revenue Adjustments	EOY Projected Fund Balances as of October 31, 2012	Cont Bal as % of Budget
A1 - General Fund	\$ 1,083,726.21	\$ 1,553,000.00	\$ 2,734,513.00	\$ (97,786.79)	\$ (433,122.00)	\$ 2,301,391.00	\$ 212,036.08	\$ 547,371.29	23.78%
B70 - Construction Account/Project	200,185.56	10,000.00	194,671.00	15,514.56	15,515.00	210,186.00	1.00	0.56	0.00%
<b>Total General Funds</b>	<b>\$ 1,283,911.77</b>	<b>\$ 1,563,000.00</b>	<b>\$ 2,929,184.00</b>	<b>\$ (82,272.23)</b>	<b>\$ (417,607.00)</b>	<b>\$ 2,511,577.00</b>	<b>\$ 212,037.08</b>	<b>\$ 547,371.85</b>	<b>21.79%</b>
B1 - Street Fund	\$ 723,432.31	\$ 946,828.00	\$ 1,681,563.00	\$ (11,302.69)	\$ (189,627.00)	\$ 1,491,936.00	\$ 254,872.00	\$ 433,196.31	29.04%
B2 - State Highway	48,093.17	48,250.00	94,698.00	1,645.17	1,645.00	96,343.00	1,910.00	1,910.17	1.98%
B3 - Ecological Preservation	237.21	250.00	487.00	0.21	-	487.00	-	0.21	0.04%
B5 - JEDD Income Tax	482,481.27	720,000.00	1,217,887.00	(15,406.00)	(15,406.00)	1,202,481.00	60,000.00	60,000.27	4.99%
B8 - Permissive License Tax	-	1,715.00	1,715.00	-	-	1,715.00	-	-	0.00%
B9 - Street Levy	9,377.33	40,000.00	48,365.00	1,012.33	1,012.00	49,377.00	-	0.33	0.00%
B10 - Recreation Fund	66,247.55	25,000.00	67,670.00	23,577.55	23,577.00	91,247.00	-	0.55	0.00%
B11 - Park Use	2,087,235.54	638,620.00	2,479,843.00	246,012.54	(203,780.00)	2,276,063.00	337,780.00	787,572.54	34.60%
B13 - Police Levy	490.00	600.00	2,105.00	(1,015.00)	(1,015.00)	1,090.00	-	-	0.00%
B14 - Immobilization	25,262.09	13,000.00	36,423.00	1,839.09	1,839.00	38,262.00	-	0.09	0.00%
B17 - Mayor's Court Computer	5,521.10	500.00	5,121.00	900.10	900.00	6,021.00	-	0.10	0.00%
B18 - Alcohol Enforcement & Education	777.77	300.00	822.00	255.77	256.00	1,078.00	1,051.00	1,050.77	97.47%
B19 - Law Enforcement Trust	4,408.77	40.00	4,467.00	(18.23)	(18.00)	4,449.00	1.00	0.77	0.02%
B20 - Pataskala Mobile Home Park	172.38	410,000.00	410,000.00	172.38	-	410,000.00	64,593.00	64,765.38	15.80%
B32 - CHIP Fund	-	772,226.00	772,226.00	-	-	772,226.00	-	-	0.00%
B33 - Safe Routes to School	-	239,829.00	239,829.00	-	-	239,829.00	(175,459.00)	19,484.80	8.84%
B34 - ODNR Recreational Trail	175,458.52	400.00	710.00	4.86	5.00	715.00	1.00	0.61	0.05%
B50 - Police K-9	1,279.61	76,000.00	76,000.00	0.46	30,000.00	106,000.00	30,000.00	0.46	0.12%
B60 - Sesquicentennial Fund	314.86	-	-	-	-	-	-	-	0.00%
C4 - Community Development Block Grant	0.46	-	-	-	-	-	-	-	0.00%
<b>Total Special Revenue</b>	<b>\$ 3,630,789.94</b>	<b>\$ 3,933,558.00</b>	<b>\$ 7,140,936.00</b>	<b>\$ 423,411.94</b>	<b>\$ (369,822.28)</b>	<b>\$ 6,771,113.72</b>	<b>\$ 575,750.00</b>	<b>\$ 1,368,984.22</b>	<b>20.22%</b>
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	-	0.19	0.00%
<b>Total Debt Service</b>	<b>\$ 30,067.19</b>	<b>\$ 158,280.00</b>	<b>\$ 188,347.00</b>	<b>\$ 0.19</b>	<b>\$ 12,150.00</b>	<b>\$ 200,497.00</b>	<b>\$ 74,566.00</b>	<b>\$ 62,416.19</b>	<b>0.00%</b>
C2 - State Issue II Capital Improvements	\$ -	\$ 899,998.00	\$ 899,998.00	\$ -	\$ (899,998.00)	\$ -	\$ (899,998.00)	\$ -	100.00%
C3 - Courter Bridge Improvement	59.08	-	59.00	0.08	-	59.00	-	0.08	0.14%
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)	-	631,989.00	1.00	0.65	0.00%
<b>Total Capital Projects</b>	<b>\$ 534,918.57</b>	<b>\$ 3,954,898.00</b>	<b>\$ 5,304,818.00</b>	<b>\$ (815,001.43)</b>	<b>\$ (2,457,603.00)</b>	<b>\$ 2,847,215.00</b>	<b>\$ 465,604.00</b>	<b>\$ 2,108,205.57</b>	<b>74.04%</b>
F1 - Fire Escrow Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000.00	\$ 24,000.00	100.00%
<b>Total Debt Service</b>	<b>\$ 5,479,687.47</b>	<b>\$ 9,609,736.00</b>	<b>\$ 15,563,285.00</b>	<b>\$ (473,861.53)</b>	<b>\$ (3,232,882.28)</b>	<b>\$ 12,330,402.72</b>	<b>\$ 1,351,957.08</b>	<b>\$ 4,110,977.83</b>	<b>33.34%</b>
E1 - Water Fund	\$ 349,520.30	\$ 1,100,172.00	\$ 1,284,629.00	\$ 165,063.30	\$ 87,063.00	\$ 1,371,692.00	\$ 214,828.00	\$ 292,828.30	21.35%
E2 - Sewer Fund	1,927,336.53	850,767.00	2,494,072.00	284,031.53	284,032.00	2,778,104.00	266,233.00	266,232.53	9.58%
E5 - Water Capital Improvements	123,171.08	1,185,800.00	1,185,800.00	123,171.08	268,698.00	1,454,498.00	145,527.00	0.08	0.00%
E6 - Sewer Capital Improvements	139,522.43	1,505,000.00	1,505,000.00	139,522.43	263,193.00	1,768,193.00	123,671.00	0.43	0.00%
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	0.00%
E12 - Water Debt Service	174,438.50	248,161.00	417,388.00	5,211.50	144,219.00	422,749.00	14,876.56	14,727.06	3.48%
E13 - Sewer Debt Service	41,535.22	310,800.00	308,200.00	44,135.22	284,135.00	592,335.00	247,669.86	7,670.08	1.29%
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	-	-	1,750,000.00	-	-	0.00%
<b>Total Enterprise Funds</b>	<b>\$ 2,785,524.44</b>	<b>\$ 6,950,700.00</b>	<b>\$ 8,945,089.00</b>	<b>\$ 761,135.44</b>	<b>\$ 1,336,701.00</b>	<b>\$ 10,281,790.00</b>	<b>\$ 2,167,024.42</b>	<b>\$ 1,591,458.86</b>	<b>15.48%</b>
<b>Total All Funds</b>	<b>\$ 8,235,211.91</b>	<b>\$ 16,560,436.00</b>	<b>\$ 24,508,374.00</b>	<b>\$ 287,273.91</b>	<b>\$ (1,896,181.28)</b>	<b>\$ 22,612,192.72</b>	<b>\$ 3,518,981.50</b>	<b>\$ 5,702,436.69</b>	<b>25.22%</b>

**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  
October 15, 2012

Jamie Nicholson, Finance Director  
City of Pataskala

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

*Michael L. Smith*

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

	AMENDED	OFFICIAL	CERTIFICATE	OF
		ESTIMATED	RESOURCES	
October 15, 2012	CITY OF PATASKALA	LICKING COUNTY		
	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	\$ -	\$ 4,509,308.00	\$ 8,140,097.94
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	\$ -	\$ 9,117,724.42	\$ 11,873,248.86
INTERNAL	\$ -	\$ -	\$ -	\$ -
FIDUCIARY	\$ -	\$ -	\$ 24,000.00	\$ 24,000.00
<b>TOTAL</b>	<b>\$ 8,235,211.91</b>	<b>\$ 800,888.00</b>	<b>\$ 19,278,529.50</b>	<b>\$ 28,314,629.41</b>

GENERAL FUND	UNENC. BALANCE	TAXES	OTHER	TOTAL
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
<b>TOTAL</b>	<b>\$ 1,283,911.77</b>	<b>\$ 800,888.00</b>	<b>\$ 974,149.08</b>	<b>\$ 3,058,948.85</b>

SPECIAL REVENUE	UNENC. BALANCE	TAXES	OTHER	TOTAL
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	\$ -	\$ 106,000.00	\$ 106,000.46
<b>TOTAL</b>	<b>\$ 3,630,789.94</b>	<b>\$ -</b>	<b>\$ 4,509,308.00</b>	<b>\$ 8,140,097.94</b>

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

CAPITAL PROJECTS	UNENC. BALANCE	TAXES	OTHER	TOTAL
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
<b>TOTAL</b>	<b>\$</b>	<b>534,918.57</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>4,420,502.00</b>	<b>\$</b>	<b>4,955,420.57</b>

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

<b><u>ENTERPRISE FUND</u></b>		<b><u>UNENC. BALANCE</u></b>		<b><u>TAXES</u></b>		<b><u>OTHER</u></b>		<b><u>TOTAL</u></b>
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	\$	-	\$	1,331,327.00	\$	1,454,498.08
E6 SEWER CAPITAL IMPROVEMENT	\$	139,522.43	\$	-	\$	1,628,671.00	\$	1,768,193.43
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	\$	-	\$	558,469.86	\$	600,005.08
E14 WATER TREATMENT PLANT #2	\$	0.38	\$	-	\$	-	\$	0.38
E15 WWTP PHASE II FUND	\$	-	\$	-	\$	1,750,000.00	\$	1,750,000.00
<b>TOTAL</b>	<b>\$</b>	<b>2,755,524.44</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>9,117,724.42</b>	<b>\$</b>	<b>11,873,248.86</b>

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

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

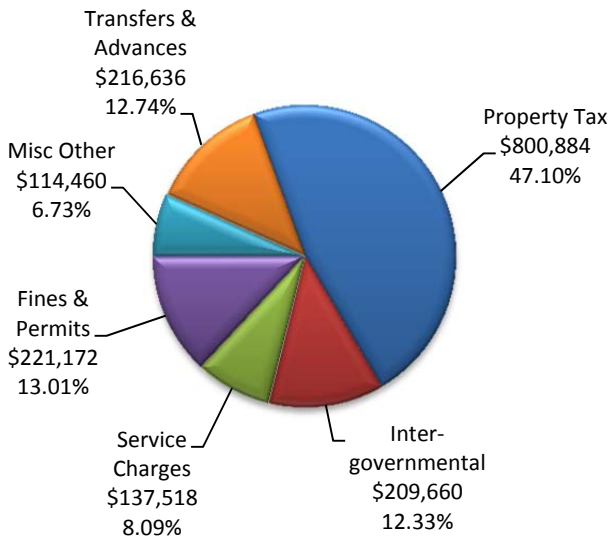
THE FOLLOWING IS THE AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2012 AS REVISED BY THE BUDGET COMMISSION OF LICKING COUNTY WHICH SHALL GOVERN THE TOTAL APPROPRIATION MADE AT ANY TIME DURING SUCH FISCAL YEAR.

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

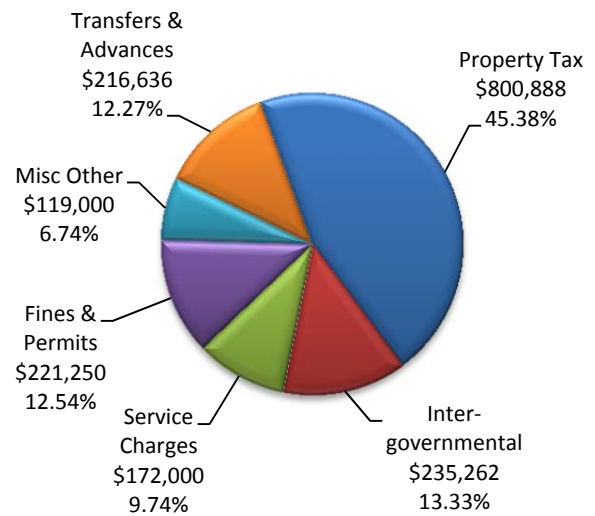
**General Fund (A1)**

**Revenue** – On a year to-date basis, the general fund has been credited with total revenue of approximately \$1.70 million which reflects 96.16% of budget. Excluding the impact of interfund advance repayments in the calculation, the total collected amount becomes 95.63% of budget. While it might appear that general fund revenue collections are running higher than budget when compared to a straight-line basis of 83.33% of budget, the timing of when the city receives its semi-annual property tax settlements has a tendency to skew the total. Eliminating the impact that the property tax receipt has in the calculation, the total is actually running at 88.36% of budget, or approximately 5.5% above budget.

**YTD General Fund Revenue by Source**



**General Fund Revenue - Budget**



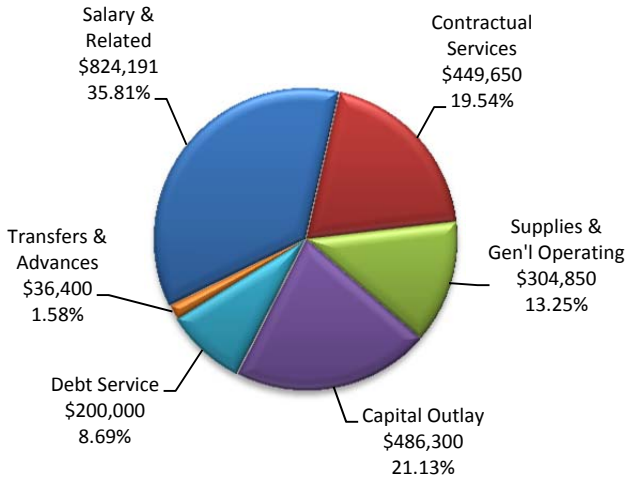
The largest revenue source for the general fund is property taxes which account for 45.38% of the 2012 fund revenue budget. To-date, the general fund has received \$800,884 in property taxes, or 100% of the budget. This total is below 2011 receipts (down \$13,826, or 1.7%, from October 2011).

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 October 31, the fund has received \$209,660 in this category, or 89.12% of budget. The total is down by \$78.1 thousand, or 27.15%, from the same period in 2011. The decrease is primarily due to: (1) reduced LGF revenues - \$18.9 thousand; (2) lower rollback/homestead reimbursements - \$6.9; and (3) lower estate tax revenue - \$52.1 thousand.

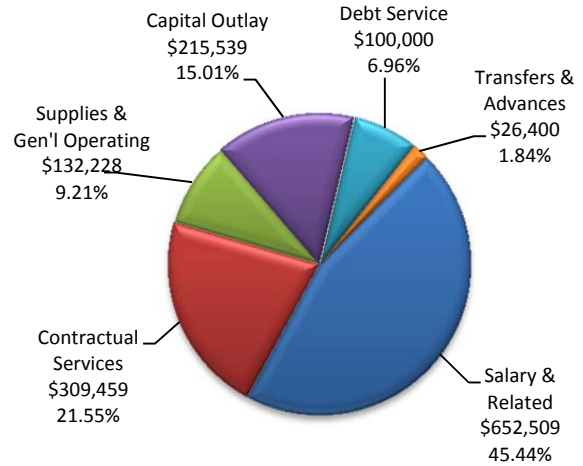
Fines, licenses and permits revenue is the other major general fund revenue source. The 2012 budget in this category is \$221.3 thousand (12.54% of budget), and consists of fines, forfeitures, building licenses/permits, and other miscellaneous permits. The city has received \$221,172 in this category to-date (99.96% of budget), and is down \$14.8 thousand (6.27%) 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 \$2.30 million. Total spending through October 31 is \$1.43 million and is equal to 62.4% of the 2012 budget. Excluding interfund advances and transfers in the calculation results in total spending equal to 62.24% of budget versus a straight-line basis of 83.33%.

**General Fund Budget by Category**



**YTD General Fund Spending**



Salaries, wages and other employee-related costs represent the largest expense category with a 2012 budget of \$824.2 thousand, or 35.81% of the general fund budget. Spending through October 31 is \$652.5 thousand or 79.17% of budget. The slightly favorable YTD variance (\$34.3 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 \$449.7 thousand (19.54% of budget) and provides for non-employee personal services. Spending through October 31 is \$309.5 thousand or 68.82% of budget and is running better than expectations after 10 months. Including encumbrances (i.e. purchase orders) in the total, 68.57% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather it is typically disbursed in large 'chunks' to the vendors when the services are provided.

Supplies and general operating expenditures is the other significant expense category in the general fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2012 budget of \$304.9 thousand, or 13.25% of budget. Spending to-date is \$132.2 thousand or 43.37% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$156.6 thousand (51.37% 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  
 OCTOBER 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)
<b>Beginning Fund Balance</b>	\$ 1,083,726	\$ 1,083,726			\$ 1,241,076	\$ 1,241,076				
<b>REVENUE</b>										
<b>Taxes</b>										
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%
<b>Total Taxes</b>	<b>\$ 800,884</b>	<b>\$ 800,888</b>	<b>\$ 4</b>	<b>100.00%</b>	<b>\$ 814,710</b>	<b>\$ 999,991</b>	<b>\$ 185,281</b>	<b>81.47%</b>	<b>\$ (13,826)</b>	<b>-1.70%</b>
<b>Intergovernmental</b>										
State Shared Taxes & Permits	\$ 203,291	\$ 230,962	\$ 27,672	88.02%	\$ 283,447	\$ 226,235	\$ (57,212)	125.29%	\$ (80,157)	-28.28%
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%
<b>Total Intergovernmental</b>	<b>\$ 209,660</b>	<b>\$ 235,262</b>	<b>\$ 25,602</b>	<b>89.12%</b>	<b>\$ 287,803</b>	<b>\$ 226,235</b>	<b>\$ (61,568)</b>	<b>127.21%</b>	<b>\$ (78,144)</b>	<b>-27.15%</b>
<b>Charges for Service</b>										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	137,518	172,000	34,482	79.95%	136,699	155,000	18,301	88.19%	819	0.60%
<b>Total Charges for Service</b>	<b>\$ 137,518</b>	<b>\$ 172,000</b>	<b>\$ 34,482</b>	<b>79.95%</b>	<b>\$ 136,699</b>	<b>\$ 155,000</b>	<b>\$ 18,301</b>	<b>88.19%</b>	<b>\$ 819</b>	<b>0.60%</b>
<b>Fines, Licenses &amp; Permits</b>										
Fines & Forfeitures	\$ 166,870	\$ 165,250	\$ (1,620)	100.98%	\$ 184,565	\$ 105,000	\$ (79,565)	175.78%	\$ (17,695)	-9.59%
Building, Licenses & Permits	53,372	55,200	1,828	96.69%	50,493	59,000	8,507	85.58%	2,880	5.70%
Other Permits	930	800	(130)	116.25%	910	1,000	90	91.00%	20	2.20%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ 221,172</b>	<b>\$ 221,250</b>	<b>\$ 78</b>	<b>99.96%</b>	<b>\$ 235,968</b>	<b>\$ 165,000</b>	<b>\$ (70,968)</b>	<b>143.01%</b>	<b>\$ (14,795)</b>	<b>-6.27%</b>
<b>Other Sources</b>										
Investment Income	\$ 5,628	\$ 4,000	\$ (1,628)	140.69%	\$ 5,349	\$ 3,100	\$ (2,249)	172.55%	\$ 278	5.20%
Rental Income	91,268	100,000	8,732	91.27%	86,962	87,192	230	99.74%	4,306	4.95%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	14,564	15,000	436	97.09%	5,844	5,000	(844)	116.87%	8,720	149.23%
<b>Total Other Sources</b>	<b>\$ 111,460</b>	<b>\$ 119,000</b>	<b>\$ 7,540</b>	<b>93.66%</b>	<b>\$ 98,155</b>	<b>\$ 95,292</b>	<b>\$ (2,863)</b>	<b>103.00%</b>	<b>\$ 13,305</b>	<b>13.55%</b>
<b>Transfers</b>										
Transfers & Advances In	\$ 216,636	\$ 216,636	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 216,636	100.00%
<b>Total Transfers</b>	<b>\$ 216,636</b>	<b>\$ 216,636</b>	<b>\$ -</b>	<b>100.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 216,636</b>	<b>100.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 1,697,330</b>	<b>\$ 1,765,036</b>	<b>\$ 67,706</b>	<b>96.16%</b>	<b>\$ 1,573,335</b>	<b>\$ 1,641,518</b>	<b>\$ 68,183</b>	<b>95.85%</b>	<b>\$ 123,995</b>	<b>7.88%</b>
<b>Adjustments:</b>										
- Elim Impact of Interfund transfers/advances	\$ (216,636)	\$ (216,636)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (216,636)	100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ (216,636)</b>	<b>\$ (216,636)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (216,636)</b>	<b>100.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 1,480,694</b>	<b>\$ 1,548,400</b>	<b>\$ 67,706</b>	<b>95.63%</b>	<b>\$ 1,573,335</b>	<b>\$ 1,641,518</b>	<b>\$ 68,183</b>	<b>95.85%</b>	<b>\$ (92,641)</b>	<b>-5.89%</b>

	YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
<b>Salary &amp; Related</b>										
Salaries & Wages	\$ 491,515	\$ 616,812	\$ 125,297	20.31%	\$ -	\$ 125,297	20.31%	\$ 472,416	\$ 19,099	15.24%
Benefits	160,994	207,379	46,385	22.37%	-	46,385	22.37%	160,856	138	0.30%
<b>Total Salary &amp; Related</b>	<b>\$ 652,509</b>	<b>\$ 824,191</b>	<b>\$ 171,682</b>	<b>20.83%</b>	<b>\$ -</b>	<b>\$ 171,682</b>	<b>20.83%</b>	<b>\$ 633,272</b>	<b>\$ 19,238</b>	<b>11.21%</b>
<b>Contractual Services</b>										
Supplies & General Operating	\$ 309,459	\$ 449,650	\$ 140,191	31.18%	\$ 60,072	\$ 80,119	17.82%	\$ 282,012	\$ 27,448	34.26%
Capital Outlay	132,228	304,850	172,622	56.63%	24,371	148,251	48.63%	120,405	11,822	7.97%
Debt Service	215,539	486,300	270,761	55.68%	57,492	213,268	43.86%	117,028	98,511	46.19%
Contingency Funds	100,000	200,000	100,000	50.00%	-	100,000	50.00%	150,000	(50,000)	-50.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	26,400	36,400	10,000	27.47%	-	10,000	27.47%	39,727	(13,327)	-133.27%
<b>Grand Total Expenditures</b>	<b>\$ 1,436,135</b>	<b>\$ 2,301,391</b>	<b>\$ 865,256</b>	<b>37.60%</b>	<b>\$ 141,936</b>	<b>\$ 723,320</b>	<b>31.43%</b>	<b>\$ 1,342,444</b>	<b>\$ 93,692</b>	<b>12.95%</b>
<b>Adjustments:</b>										
- 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%
<b>Total Adjustments</b>	<b>\$ (26,400)</b>	<b>\$ (36,400)</b>	<b>\$ (10,000)</b>	<b>27.47%</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>27.47%</b>	<b>\$ (39,727)</b>	<b>\$ 13,327</b>	<b>133.27%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 1,409,735</b>	<b>\$ 2,264,991</b>	<b>\$ 855,256</b>	<b>37.76%</b>	<b>\$ 141,936</b>	<b>\$ 713,320</b>	<b>31.49%</b>	<b>\$ 1,302,717</b>	<b>\$ 107,019</b>	<b>15.00%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,344,921</b>	<b>\$ 547,371</b>						<b>\$ 1,471,967</b>		

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

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>A 1 - General Fund</b>	<b>\$88,766.09</b>	<b>\$1,697,329.88</b>	<b>\$1,765,036.08</b>	<b>\$67,706.20</b>	<b>\$1,553,000.00</b>	<b>\$212,036.08</b>
<b>1 - Taxes</b>	<b>\$ -</b>	<b>\$ 800,884.02</b>	<b>\$ 800,888.00</b>	<b>\$ 3.98</b>	<b>\$ 815,000.00</b>	<b>\$ (14,112.00)</b>
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2 - Intergovernmental</b>	<b>\$61,507.44</b>	<b>\$ 209,659.79</b>	<b>\$ 235,262.08</b>	<b>\$25,602.29</b>	<b>\$ 259,500.00</b>	<b>\$ (24,237.92)</b>
1 - State-Shared Taxes & Permits	\$61,507.44	\$ 203,290.55	\$ 230,962.08	\$27,671.53	\$ 256,500.00	\$ (25,537.92)
1 - Local Government Fund	\$ 3,725.50	\$ 52,048.16	\$ 67,792.08	\$15,743.92	\$ 79,000.00	\$ (11,207.92)
2 - Rollback/Homestead	\$55,954.93	\$ 111,101.63	\$ 116,000.00	\$ 4,898.37	\$ 115,000.00	\$ 1,000.00
3 - Electric Utility Income Tax	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
4 - Cigarette Tax	\$ 27.50	\$ 372.09	\$ 500.00	\$ 127.91	\$ 500.00	\$ -
5 - Liquor Permits	\$ -	\$ 9,631.30	\$ 10,000.00	\$ 368.70	\$ 10,000.00	\$ -
6 - Estate Tax	\$ 1,799.51	\$ 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
<b>3 -Charges for Service</b>	<b>\$ 810.29</b>	<b>\$ 137,518.14</b>	<b>\$ 172,000.00</b>	<b>\$34,481.86</b>	<b>\$ 159,500.00</b>	<b>\$ 12,500.00</b>
1 - Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Delinquent Water/Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Fees & Charges	\$ 810.29	\$ 137,518.14	\$ 172,000.00	\$34,481.86	\$ 159,500.00	\$ 12,500.00
1 - Franchise Fees	\$ 810.29	\$ 115,490.13	\$ 150,000.00	\$34,509.87	\$ 137,500.00	\$ 12,500.00
2 - Tower Lease	\$ -	\$ 22,028.01	\$ 22,000.00	\$ (28.01)	\$ 22,000.00	\$ -
<b>4 - Fines, Licenses &amp; Permits</b>	<b>\$19,293.45</b>	<b>\$ 221,172.41</b>	<b>\$ 221,250.00</b>	<b>\$ 77.59</b>	<b>\$ 210,000.00</b>	<b>\$ 11,250.00</b>
1 - Fines & Forfeitures	\$15,260.28	\$ 166,870.03	\$ 165,250.00	\$ (1,620.03)	\$ 150,000.00	\$ 15,250.00
1 - Fines & Forfeitures	\$15,260.28	\$ 166,870.03	\$ 165,250.00	\$ (1,620.03)	\$ 150,000.00	\$ 15,250.00
2 - Licenses & Permits	\$ 4,033.17	\$ 54,302.38	\$ 56,000.00	\$ 1,697.62	\$ 60,000.00	\$ (4,000.00)
1 - Building Licenses & Permits	\$ 3,868.17	\$ 53,372.38	\$ 55,200.00	\$ 1,827.62	\$ 60,000.00	\$ (4,800.00)
2 - Miscellaneous Permits	\$ 165.00	\$ 930.00	\$ 800.00	\$ (130.00)	\$ -	\$ 800.00
<b>5 - Miscellaneous Revenue</b>	<b>\$ 7,154.91</b>	<b>\$ 111,459.52</b>	<b>\$ 119,000.00</b>	<b>\$ 7,540.48</b>	<b>\$ 109,000.00</b>	<b>\$ 10,000.00</b>
1 - Investment Income	\$ 761.72	\$ 5,627.51	\$ 4,000.00	\$ (1,627.51)	\$ 4,000.00	\$ -
1 - Investment Income	\$ 761.72	\$ 5,627.51	\$ 4,000.00	\$ (1,627.51)	\$ 4,000.00	\$ -
2 - Other Misc Revenue	\$ 6,393.19	\$ 105,832.01	\$ 115,000.00	\$ 9,167.99	\$ 105,000.00	\$ 10,000.00
1 - Rental Income	\$ 6,383.14	\$ 91,267.96	\$ 100,000.00	\$ 8,732.04	\$ 100,000.00	\$ -
4 - Miscellaneous Income	\$ 10.05	\$ 14,564.05	\$ 15,000.00	\$ 435.95	\$ 5,000.00	\$ 10,000.00
<b>6 - Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ 216,636.00</b>	<b>\$ 216,636.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$216,636.00</b>
1 - Interfund Advances	\$ -	\$ 216,636.00	\$ 216,636.00	\$ -	\$ -	\$216,636.00
1 - Interfund Advances	\$ -	\$ 216,636.00	\$ 216,636.00	\$ -	\$ -	\$216,636.00
<b>Grand Total</b>	<b>\$88,766.09</b>	<b>\$1,697,329.88</b>	<b>\$1,765,036.08</b>	<b>\$67,706.20</b>	<b>\$1,553,000.00</b>	<b>\$212,036.08</b>

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

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Supplemental Approp.
<b>A 1 - General Fund</b>	<b>\$ 166,199.33</b>	<b>\$ 1,436,135.37</b>	<b>\$ 141,935.52</b>	<b>\$ 2,301,391.00</b>	<b>\$ 723,320.11</b>	<b>\$ 2,734,513.00</b>	<b>\$ (433,122.00)</b>
<b>01 - Mayor</b>	<b>\$ 1,302.06</b>	<b>\$ 14,969.97</b>	<b>\$ -</b>	<b>\$ 19,106.00</b>	<b>\$ 4,136.03</b>	<b>\$ 19,106.00</b>	<b>\$ -</b>
1 - Wages	\$ 1,099.04	\$ 10,990.40	\$ -	\$ 13,189.00	\$ 2,198.60	\$ 13,189.00	\$ -
2 - Benefits	\$ 151.67	\$ 1,825.40	\$ -	\$ 2,117.00	\$ 291.60	\$ 2,117.00	\$ -
3 - Contractual Services	\$ -	\$ 637.50	\$ -	\$ 1,000.00	\$ 362.50	\$ 1,000.00	\$ -
4 - Supplies & General Operating	\$ 51.35	\$ 1,516.67	\$ -	\$ 2,800.00	\$ 1,283.33	\$ 2,800.00	\$ -
<b>02 - Finance Director</b>	<b>\$ 11,212.52</b>	<b>\$ 60,959.73</b>	<b>\$ -</b>	<b>\$ 80,423.00</b>	<b>\$ 19,463.27</b>	<b>\$ 43,023.00</b>	<b>\$ 37,400.00</b>
1 - Wages	\$ 8,382.60	\$ 41,442.01	\$ -	\$ 55,774.00	\$ 14,331.99	\$ 32,074.00	\$ 23,700.00
2 - Benefits	\$ 2,266.89	\$ 12,818.07	\$ -	\$ 16,649.00	\$ 3,830.93	\$ 5,149.00	\$ 11,500.00
4 - Supplies & General Operating	\$ 563.03	\$ 6,699.65	\$ -	\$ 8,000.00	\$ 1,300.35	\$ 5,800.00	\$ 2,200.00
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>03 - Finance Manager</b>	<b>\$ 11,773.05</b>	<b>\$ 81,955.74</b>	<b>\$ 2,669.39</b>	<b>\$ 97,477.00</b>	<b>\$ 12,851.87</b>	<b>\$ 97,477.00</b>	<b>\$ -</b>
1 - Wages	\$ 6,076.71	\$ 44,463.61	\$ -	\$ 52,044.00	\$ 7,580.39	\$ 52,044.00	\$ -
2 - Benefits	\$ 1,365.27	\$ 13,593.82	\$ -	\$ 17,083.00	\$ 3,489.18	\$ 17,083.00	\$ -
3 - Contractual Services	\$ 3,986.33	\$ 20,838.75	\$ 2,669.39	\$ 24,350.00	\$ 841.86	\$ 24,350.00	\$ -
4 - Supplies & General Operating	\$ 344.74	\$ 3,059.56	\$ -	\$ 4,000.00	\$ 940.44	\$ 4,000.00	\$ -
<b>04 - Finance Assistant</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,661.00</b>	<b>\$ 20,661.00</b>	<b>\$ 20,661.00</b>	<b>\$ -</b>
1 - Wages	\$ -	\$ -	\$ -	\$ 15,218.00	\$ 15,218.00	\$ 15,218.00	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ 2,443.00	\$ 2,443.00	\$ 2,443.00	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
<b>05 - Legal</b>	<b>\$ 21,227.79</b>	<b>\$ 165,835.80</b>	<b>\$ 7,048.75</b>	<b>\$ 194,540.00</b>	<b>\$ 21,655.45</b>	<b>\$ 194,540.00</b>	<b>\$ -</b>
1 - Wages	\$ 14,610.40	\$ 106,985.95	\$ -	\$ 121,740.00	\$ 14,754.05	\$ 121,740.00	\$ -
2 - Benefits	\$ 2,020.84	\$ 21,419.00	\$ -	\$ 23,000.00	\$ 1,581.00	\$ 23,000.00	\$ -
3 - Contractual Services	\$ 3,000.00	\$ 30,000.00	\$ 6,000.00	\$ 39,000.00	\$ 3,000.00	\$ 39,000.00	\$ -
4 - Supplies & General Operating	\$ 1,596.55	\$ 7,430.85	\$ 1,048.75	\$ 10,800.00	\$ 2,320.40	\$ 10,800.00	\$ -
<b>06 - Magistrate/Mayor's Court</b>	<b>\$ 4,050.00</b>	<b>\$ 19,593.75</b>	<b>\$ 2,906.25</b>	<b>\$ 22,500.00</b>	<b>\$ -</b>	<b>\$ 17,000.00</b>	<b>\$ 5,500.00</b>
3 - Contractual Services	\$ 4,050.00	\$ 19,593.75	\$ 2,906.25	\$ 22,500.00	\$ -	\$ 17,000.00	\$ 5,500.00
<b>07 - Administrator</b>	<b>\$ 12,759.31</b>	<b>\$ 76,629.87</b>	<b>\$ 20,590.43</b>	<b>\$ 120,683.00</b>	<b>\$ 23,462.70</b>	<b>\$ 120,683.00</b>	<b>\$ -</b>
1 - Wages	\$ 4,374.12	\$ 23,485.83	\$ -	\$ 25,891.00	\$ 2,405.17	\$ 25,891.00	\$ -
2 - Benefits	\$ 771.43	\$ 8,915.99	\$ -	\$ 9,992.00	\$ 1,076.01	\$ 9,992.00	\$ -
3 - Contractual Services	\$ 4,577.94	\$ 27,726.51	\$ 19,045.18	\$ 60,000.00	\$ 13,228.31	\$ 60,000.00	\$ -
4 - Supplies & General Operating	\$ 3,035.82	\$ 16,501.54	\$ 1,545.25	\$ 24,800.00	\$ 6,753.21	\$ 24,800.00	\$ -
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>08 - Service Director</b>	<b>\$ 5,404.70</b>	<b>\$ 45,411.78</b>	<b>\$ 136.99</b>	<b>\$ 56,579.00</b>	<b>\$ 11,030.23</b>	<b>\$ 56,579.00</b>	<b>\$ -</b>
1 - Wages	\$ 4,195.50	\$ 30,108.57	\$ -	\$ 34,922.00	\$ 4,813.43	\$ 34,922.00	\$ -
2 - Benefits	\$ 1,093.90	\$ 11,191.09	\$ -	\$ 14,157.00	\$ 2,965.91	\$ 14,157.00	\$ -
4 - Supplies & General Operating	\$ 115.30	\$ 4,112.12	\$ 136.99	\$ 7,500.00	\$ 3,250.89	\$ 7,500.00	\$ -
<b>09 - Licking County Auditor</b>	<b>\$ 257.53</b>	<b>\$ 17,070.85</b>	<b>\$ -</b>	<b>\$ 25,000.00</b>	<b>\$ 7,929.15</b>	<b>\$ 25,000.00</b>	<b>\$ -</b>
3 - Contractual Services	\$ 257.53	\$ 17,070.85	\$ -	\$ 25,000.00	\$ 7,929.15	\$ 25,000.00	\$ -
<b>10 - State Auditor</b>	<b>\$ 205.00</b>	<b>\$ 2,992.18</b>	<b>\$ -</b>	<b>\$ 7,000.00</b>	<b>\$ 4,007.82</b>	<b>\$ 7,000.00</b>	<b>\$ -</b>
3 - Contractual Services	\$ 205.00	\$ 2,992.18	\$ -	\$ 7,000.00	\$ 4,007.82	\$ 7,000.00	\$ -
<b>11 - Council</b>	<b>\$ 2,193.99</b>	<b>\$ 27,555.29</b>	<b>\$ 4,599.37</b>	<b>\$ 40,778.00</b>	<b>\$ 8,623.34</b>	<b>\$ 40,678.00</b>	<b>\$ 100.00</b>
1 - Wages	\$ 1,800.77	\$ 19,333.95	\$ -	\$ 21,609.00	\$ 2,275.05	\$ 21,609.00	\$ -
2 - Benefits	\$ 248.50	\$ 2,885.79	\$ -	\$ 3,469.00	\$ 583.21	\$ 3,469.00	\$ -
3 - Contractual Services	\$ 43.50	\$ 1,375.43	\$ 2,226.80	\$ 5,000.00	\$ 1,397.77	\$ 5,000.00	\$ -
4 - Supplies & General Operating	\$ 101.22	\$ 3,960.12	\$ 2,372.57	\$ 10,700.00	\$ 4,367.31	\$ 10,600.00	\$ 100.00
<b>12 - Council Clerk</b>	<b>\$ 3,981.76</b>	<b>\$ 39,980.95</b>	<b>\$ 2,089.63</b>	<b>\$ 53,985.00</b>	<b>\$ 11,914.42</b>	<b>\$ 54,085.00</b>	<b>\$ (100.00)</b>
1 - Wages	\$ 3,145.80	\$ 30,555.50	\$ -	\$ 38,865.00	\$ 8,309.50	\$ 38,865.00	\$ -
2 - Benefits	\$ 710.20	\$ 7,893.33	\$ -	\$ 9,420.00	\$ 1,526.67	\$ 9,420.00	\$ -
4 - Supplies & General Operating	\$ 125.76	\$ 1,532.12	\$ 2,089.63	\$ 5,700.00	\$ 2,078.25	\$ 5,800.00	\$ (100.00)
<b>13 - Street Lights</b>	<b>\$ 3,732.34</b>	<b>\$ 44,274.82</b>	<b>\$ 5,725.18</b>	<b>\$ 50,000.00</b>	<b>\$ -</b>	<b>\$ 50,000.00</b>	<b>\$ -</b>
3 - Contractual Services	\$ 3,732.34	\$ 44,274.82	\$ 5,725.18	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -
<b>14 - Court Clerk</b>	<b>\$ 6,979.43</b>	<b>\$ 53,400.74</b>	<b>\$ 2,945.42</b>	<b>\$ 67,978.00</b>	<b>\$ 11,631.84</b>	<b>\$ 73,478.00</b>	<b>\$ (5,500.00)</b>
1 - Wages	\$ 4,711.60	\$ 32,946.57	\$ -	\$ 40,283.00	\$ 7,336.43	\$ 40,283.00	\$ -
2 - Benefits	\$ 1,175.68	\$ 11,921.82	\$ -	\$ 15,195.00	\$ 3,273.18	\$ 15,195.00	\$ -
4 - Supplies & General Operating	\$ 1,092.15	\$ 8,532.35	\$ 2,945.42	\$ 12,500.00	\$ 1,022.23	\$ 18,000.00	\$ (5,500.00)
<b>15 - Court Security</b>	<b>\$ 369.07</b>	<b>\$ 4,046.53</b>	<b>\$ -</b>	<b>\$ 4,238.00</b>	<b>\$ 191.47</b>	<b>\$ 4,238.00</b>	<b>\$ -</b>
1 - Wages	\$ 320.07	\$ 3,499.04	\$ -	\$ 3,652.00	\$ 152.96	\$ 3,652.00	\$ -
2 - Benefits	\$ 49.00	\$ 547.49	\$ -	\$ 586.00	\$ 38.51	\$ 586.00	\$ -
<b>16 - LC Health Board</b>	<b>\$ -</b>	<b>\$ 61,500.00</b>	<b>\$ -</b>	<b>\$ 61,500.00</b>	<b>\$ -</b>	<b>\$ 61,500.00</b>	<b>\$ -</b>
3 - Contractual Services	\$ -	\$ 61,500.00	\$ -	\$ 61,500.00	\$ -	\$ 61,500.00	\$ -

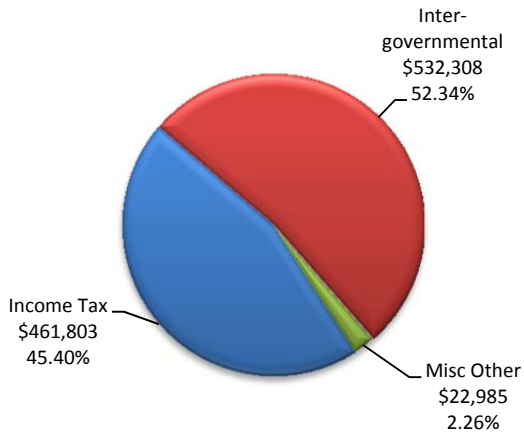
CITY OF PATASKALA, OHIO  
 2012 EXPENDITURE BUDGET ANALYSIS - General Fund (A1)  
 THROUGH OCTOBER 31, 2012

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Supplemental Approp.
<b>17 - Lands &amp; Buildings</b>	<b>\$ 47,210.55</b>	<b>\$ 396,135.77</b>	<b>\$ 82,551.59</b>	<b>\$ 895,800.00</b>	<b>\$ 417,112.64</b>	<b>\$ 884,500.00</b>	<b>\$ 11,300.00</b>
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Contractual Services	\$ 3,906.85	\$ 50,936.41	\$ 17,139.85	\$ 80,000.00	\$ 11,923.74	\$ 71,000.00	\$ 9,000.00
4 - Supplies & General Operating	\$ 3,020.56	\$ 29,659.98	\$ 7,919.50	\$ 129,500.00	\$ 91,920.52	\$ 134,500.00	\$ (5,000.00)
5 - Capital Outlay	\$ 40,283.14	\$ 215,539.38	\$ 57,492.24	\$ 486,300.00	\$ 213,268.38	\$ 479,000.00	\$ 7,300.00
6 - Debt Service	\$ -	\$ 100,000.00	\$ -	\$ 200,000.00	\$ 100,000.00	\$ 200,000.00	\$ -
<b>18 - Parks &amp; Recreation</b>	<b>\$ -</b>	<b>\$ 26,323.09</b>	<b>\$ -</b>	<b>\$ 29,149.00</b>	<b>\$ 2,825.91</b>	<b>\$ 38,649.00</b>	<b>\$ (9,500.00)</b>
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)
<b>19 - Liability Insurance</b>	<b>\$ -</b>	<b>\$ 21,256.00</b>	<b>\$ -</b>	<b>\$ 34,700.00</b>	<b>\$ 13,444.00</b>	<b>\$ 35,000.00</b>	<b>\$ (300.00)</b>
3 - Contractual Services	\$ -	\$ 21,256.00	\$ -	\$ 34,700.00	\$ 13,444.00	\$ 35,000.00	\$ (300.00)
<b>20 - Planning &amp; Zoning</b>	<b>\$ 26,671.59</b>	<b>\$ 233,114.86</b>	<b>\$ 6,877.01</b>	<b>\$ 333,191.00</b>	<b>\$ 93,199.13</b>	<b>\$ 322,191.00</b>	<b>\$ 11,000.00</b>
1 - Wages	\$ 19,076.78	\$ 141,836.11	\$ -	\$ 170,285.00	\$ 28,448.89	\$ 170,285.00	\$ -
2 - Benefits	\$ 4,374.30	\$ 64,297.41	\$ -	\$ 84,656.00	\$ 20,358.59	\$ 84,656.00	\$ -
3 - Contractual Services	\$ 306.00	\$ 3,365.01	\$ 3,200.00	\$ 28,000.00	\$ 21,434.99	\$ 14,000.00	\$ 14,000.00
4 - Supplies & General Operating	\$ 2,914.51	\$ 23,616.33	\$ 3,677.01	\$ 50,250.00	\$ 22,956.66	\$ 53,250.00	\$ (3,000.00)
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>21 - Planning Commission</b>	<b>\$ -</b>	<b>\$ 1,194.29</b>	<b>\$ 1,228.82</b>	<b>\$ 6,446.00</b>	<b>\$ 4,022.89</b>	<b>\$ 4,946.00</b>	<b>\$ 1,500.00</b>
1 - Wages	\$ -	\$ 350.00	\$ -	\$ 4,261.00	\$ 3,911.00	\$ 4,261.00	\$ -
2 - Benefits	\$ -	\$ 573.11	\$ -	\$ 685.00	\$ 111.89	\$ 685.00	\$ -
4 - Supplies & General Operating	\$ -	\$ 271.18	\$ 1,228.82	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
<b>22 - BZA</b>	<b>\$ 147.50</b>	<b>\$ 1,785.63</b>	<b>\$ 427.99</b>	<b>\$ 3,566.00</b>	<b>\$ 1,352.38</b>	<b>\$ 1,766.00</b>	<b>\$ 1,800.00</b>
1 - Wages	\$ 17.50	\$ 423.99	\$ -	\$ 1,522.00	\$ 1,098.01	\$ 1,522.00	\$ -
2 - Benefits	\$ 28.30	\$ 289.63	\$ -	\$ 544.00	\$ 254.37	\$ 244.00	\$ 300.00
4 - Supplies & General Operating	\$ 101.70	\$ 1,072.01	\$ 427.99	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
<b>23 - Personnel BOR</b>	<b>\$ -</b>	<b>\$ 250.56</b>	<b>\$ -</b>	<b>\$ 1,972.00</b>	<b>\$ 1,721.44</b>	<b>\$ 1,472.00</b>	<b>\$ 500.00</b>
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
<b>24 - General Office</b>	<b>\$ 4,443.12</b>	<b>\$ 27,391.87</b>	<b>\$ 2,138.70</b>	<b>\$ 37,900.00</b>	<b>\$ 8,369.43</b>	<b>\$ 37,900.00</b>	<b>\$ -</b>
3 - Contractual Services	\$ 172.35	\$ 7,892.01	\$ 1,159.15	\$ 11,600.00	\$ 2,548.84	\$ 11,600.00	\$ -
4 - Supplies & General Operating	\$ 4,270.77	\$ 19,499.86	\$ 979.55	\$ 26,300.00	\$ 5,820.59	\$ 26,300.00	\$ -
<b>25 - Contingency Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 512,641.00</b>	<b>\$ (512,641.00)</b>
8 - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 512,641.00	\$ (512,641.00)
<b>26 - Sesquicentennial Fund</b>	<b>\$ -</b>	<b>\$ 400.00</b>	<b>\$ -</b>	<b>\$ 400.00</b>	<b>\$ -</b>	<b>\$ 400.00</b>	<b>\$ -</b>
7 - Transfers & Advances	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -
<b>27 - Park Use Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ -</b>
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
<b>28 - Project Manager</b>	<b>\$ 2,278.02</b>	<b>\$ 12,105.30</b>	<b>\$ -</b>	<b>\$ 25,819.00</b>	<b>\$ 13,713.70</b>	<b>\$ -</b>	<b>\$ 25,819.00</b>
1 - Wages	\$ 1,572.36	\$ 4,875.80	\$ -	\$ 14,006.00	\$ 9,130.20	\$ -	\$ 14,006.00
2 - Benefits	\$ 349.32	\$ 2,466.26	\$ -	\$ 6,813.00	\$ 4,346.74	\$ -	\$ 6,813.00
4 - Supplies & General Operating	\$ 356.34	\$ 4,763.24	\$ -	\$ 5,000.00	\$ 236.76	\$ -	\$ 5,000.00
<b>30 - Human Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>31 - Charter Review</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 166,199.33</b>	<b>\$ 1,436,135.37</b>	<b>\$ 141,935.52</b>	<b>\$ 2,301,391.00</b>	<b>\$ 723,320.11</b>	<b>\$ 2,734,513.00</b>	<b>\$ (433,122.00)</b>

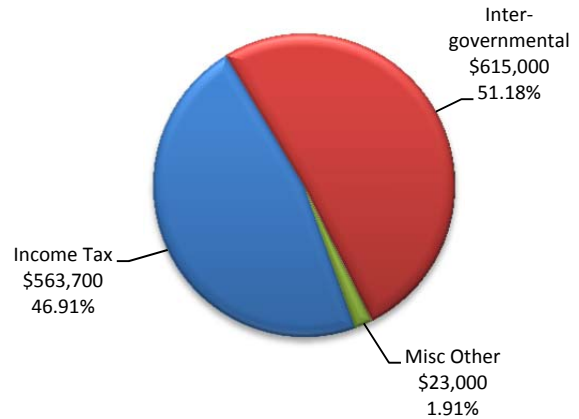
**Street Fund (B1)**

**Revenue** – The Street fund has a 2012 revenue budget of \$1.2 million. On a year to-date basis, the Street fund has been credited with total revenue of approximately \$1.02, or 84.64% of budget. Total revenue to-date is approximately \$192.0 thousand (15.88%) below the same period in 2011. The fund’s primary revenue sources are income taxes and intergovernmental revenues.

**YTD Street Fund Revenue by Source**

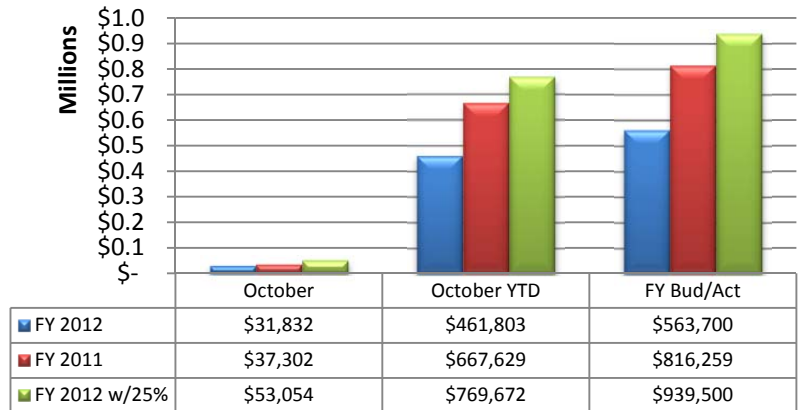


**Street Fund Revenue - Budget**



Income tax collections in October were \$31.8 thousand, and were down by \$5.5 thousand (14.66%) compared to the same month in 2011. Year to-date Income tax revenues credited to the fund are \$461.8 thousand and represent 81.92% of budget. In comparison, collections through October 2011 were \$667.6 thousand and represented 81.79% 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. The forecast was increased by \$166.8 thousand to reflect the current rate of collection.

**Income Tax Collections - Street Fund**



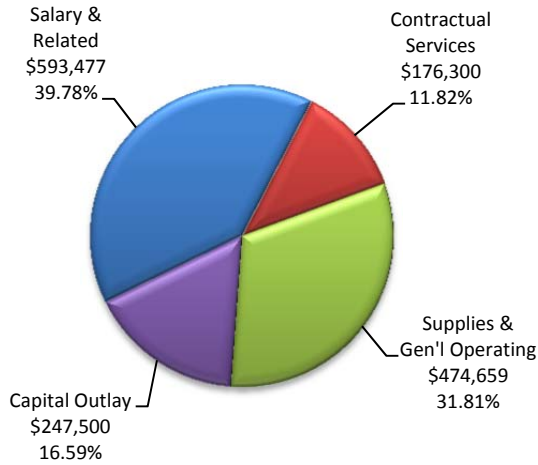
Intergovernmental revenues in the Street fund are budgeted at \$615.0 thousand and represent 51.18% of the fund’s revenue budget. This category is comprised of state-shared (i.e., permissive) taxes, and grants/loans from other governmental agencies. On a year to-date basis, the city has received \$532.3 thousand in this category (86.55% of budget) and is up by \$7.6 thousand (1.44%) 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.

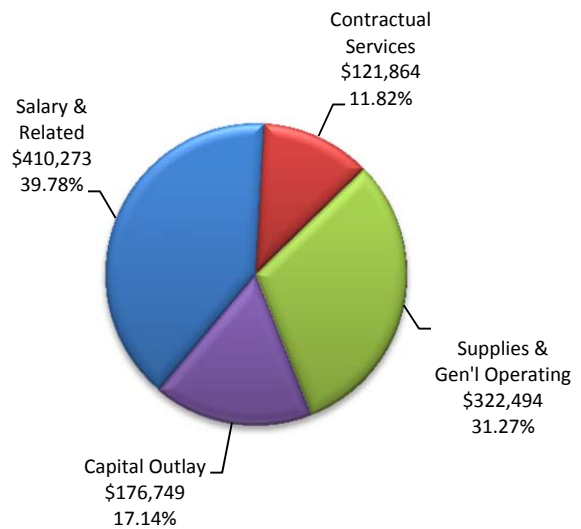
The other category, Other Sources, was budgeted at \$23 thousand, and the city has received \$23.0 thousand to-date. The significant positive variance to the original budget (\$1.1 thousand) is due to the one-time receipt of: 2011 RITA retainer refund (\$5.2 thousand); medical insurance rebate/refunds (\$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 \$1.49 million. Total spending through October 31 is \$1.03 million and is equal to 69.13% of the 2012 budget versus a straight-line basis of 83.33%.

**Street Fund Budget by Category**



**YTD Street Fund Spending**



Salaries, wages and other employee-related costs represent the largest expense category with a 2012 budget of \$593.5 thousand, or 39.783% of budget. Spending through October 31 is \$410.3 thousand or 69.13% of budget. The favorable YTD variance (\$84.3 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 \$474.7 thousand, or 31.81% of budget. Spending to-date is \$322.5 thousand or 67.94% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$365.5 thousand (77% of budget). Below-budget spending on storm drainage repairs, street light repairs, and miscellaneous street maintenance materials is the cause of the positive variance.

Spending on capital projects and equipment is the other major expense category in the Street fund. The 2012 budget in this category is \$247.5 thousand (16.59% of budget) and provides funding for street and roadway infrastructure maintenance and related equipment. Spending through October 31 is \$176.7

thousand, or 71.41% of budget. Including encumbrances in the calculation, the total committed to spend is \$186.0 thousand (75.41% 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  
 OCTOBER 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)
<b>Beginning Fund Balance</b>	\$ 723,432	\$ 723,432			\$ 531,120	\$ 531,120				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	461,803	563,700	101,897	81.92%	667,629	750,000	82,371	89.02%	(205,825)	-30.83%
<b>Total Taxes</b>	\$ 461,803	\$ 563,700	\$ 101,897	81.92%	\$ 667,629	\$ 750,000	\$ 82,371	89.02%	\$ (205,825)	-30.83%
<b>Intergovernmental</b>										
State Shared Taxes & Permits	\$ 532,308	\$ 615,000	\$ 82,692	86.55%	\$ 524,743	\$ 550,000	\$ 25,257	95.41%	\$ 7,565	1.44%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Intergovernmental</b>	\$ 532,308	\$ 615,000	\$ 82,692	86.55%	\$ 524,743	\$ 550,000	\$ 25,257	95.41%	\$ 7,565	1.44%
<b>Charges for Service</b>										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Fines, Licenses &amp; Permits</b>										
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%
<b>Total Fines, Licenses &amp; Permits</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Other Sources</b>										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	934	1,000	66	93.40%	917	700	(217)	130.95%	17	1.89%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	22,051	22,000	(51)	100.23%	15,825	500	(15,325)	3165.01%	6,226	39.34%
<b>Total Other Sources</b>	\$ 22,985	\$ 23,000	\$ 15	99.94%	\$ 16,742	\$ 1,200	\$ (15,542)	1395.14%	\$ 6,243	37.29%
<b>Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Transfers</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Grand Total Revenue</b>	\$ 1,017,097	\$ 1,201,700	\$ 184,603	84.64%	\$ 1,209,113	\$ 1,301,200	\$ 92,087	92.92%	\$ (192,016)	-15.88%
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Adjusted Grand Total Revenue</b>	\$ 1,017,097	\$ 1,201,700	\$ 184,603	84.64%	\$ 1,209,113	\$ 1,301,200	\$ 92,087	92.92%	\$ (192,016)	-15.88%

	YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
<b>Salary &amp; Related</b>										
Salaries & Wages	\$ 283,850	\$ 387,796	\$ 103,946	26.80%	\$ -	\$ 103,946	26.80%	\$ 251,438	\$ 32,411	31.18%
Benefits	126,423	205,681	79,258	38.53%	-	79,258	38.53%	134,476	(8,052)	-10.16%
<b>Total Salary &amp; Related</b>	\$ 410,273	\$ 593,477	\$ 183,204	30.87%	\$ -	\$ 183,204	30.87%	\$ 385,914	\$ 24,359	13.30%
<b>Contractual Services</b>	\$ 121,864	\$ 176,300	\$ 54,436	30.88%	\$ 43,030	\$ 11,407	6.47%	\$ 92,479	\$ 29,385	257.61%
Supplies & General Operating	322,494	474,659	152,165	32.06%	45,683	106,481	22.43%	264,308	58,186	54.64%
Capital Outlay	176,749	247,500	70,751	28.59%	9,243	61,508	24.85%	116,643	60,107	97.72%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Grand Total Expenditures</b>	\$ 1,031,381	\$ 1,491,936	\$ 460,555	30.87%	\$ 97,956	\$ 362,599	24.30%	\$ 859,344	\$ 172,037	47.45%
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
<b>Adjusted Grand Total Expenditures</b>	\$ 1,031,381	\$ 1,491,936	\$ 460,555	30.87%	\$ 97,956	\$ 362,599	24.30%	\$ 859,344	\$ 172,037	47.45%
<b>Ending Fund Balance</b>	\$ 709,148	\$ 433,196						\$ 880,889		



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

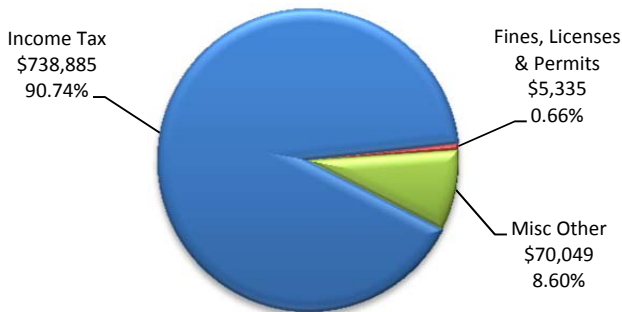
Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>B 1 - Street Fund</b>	<b>\$84,897.09</b>	<b>\$1,017,096.76</b>	<b>\$1,201,700.00</b>	<b>\$184,603.24</b>	<b>\$946,828.00</b>	<b>\$254,872.00</b>
<b>1 - Taxes</b>	<b>\$31,832.46</b>	<b>\$ 461,803.29</b>	<b>\$ 563,700.00</b>	<b>\$101,896.71</b>	<b>\$395,700.00</b>	<b>\$168,000.00</b>
2 - Income Taxes	\$31,832.46	\$ 461,803.29	\$ 563,700.00	\$101,896.71	\$395,700.00	\$168,000.00
1 - Income Taxes	\$31,832.46	\$ 460,735.46	\$ 562,500.00	\$101,764.54	\$395,700.00	\$166,800.00
2 - ODT Income Taxes	\$ -	\$ 1,067.83	\$ 1,200.00	\$ 132.17	\$ -	\$ 1,200.00
<b>2 - Intergovernmental</b>	<b>\$52,973.96</b>	<b>\$ 532,308.31</b>	<b>\$ 615,000.00</b>	<b>\$ 82,691.69</b>	<b>\$550,000.00</b>	<b>\$ 65,000.00</b>
1 - State-Shared Taxes & Permits	\$52,973.96	\$ 532,308.31	\$ 615,000.00	\$ 82,691.69	\$550,000.00	\$ 65,000.00
9 - Permissive Tax	\$52,973.96	\$ 532,308.31	\$ 615,000.00	\$ 82,691.69	\$550,000.00	\$ 65,000.00
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>5 - Miscellaneous Revenue</b>	<b>\$ 90.67</b>	<b>\$ 22,985.16</b>	<b>\$ 23,000.00</b>	<b>\$ 14.84</b>	<b>\$ 1,128.00</b>	<b>\$ 21,872.00</b>
2 - Other Misc Revenue	\$ 90.67	\$ 22,985.16	\$ 23,000.00	\$ 14.84	\$ 1,128.00	\$ 21,872.00
1 - Rental Income	\$ 90.67	\$ 933.96	\$ 1,000.00	\$ 66.04	\$ 628.00	\$ 372.00
4 - Miscellaneous Income	\$ -	\$ 22,051.20	\$ 22,000.00	\$ (51.20)	\$ 500.00	\$ 21,500.00
<b>Grand Total</b>	<b>\$84,897.09</b>	<b>\$1,017,096.76</b>	<b>\$1,201,700.00</b>	<b>\$184,603.24</b>	<b>\$946,828.00</b>	<b>\$254,872.00</b>



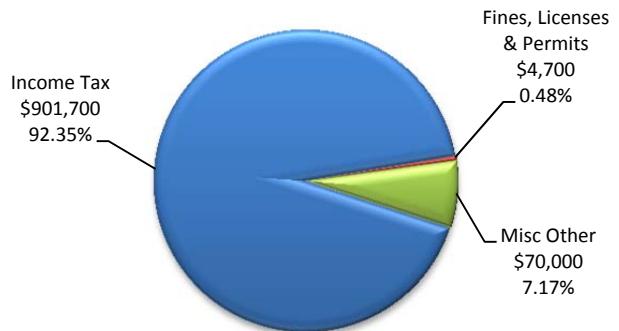
**Police Fund (B13)**

**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 \$814.3 thousand in total revenue, or 83.40% of budget. Total revenue to-date, however, is approximately \$1.21 million (59.83%) below the same period in 2011. The fund’s primary revenue sources are income taxes and intergovernmental revenues.

**YTD Police Fund Revenue by Source**



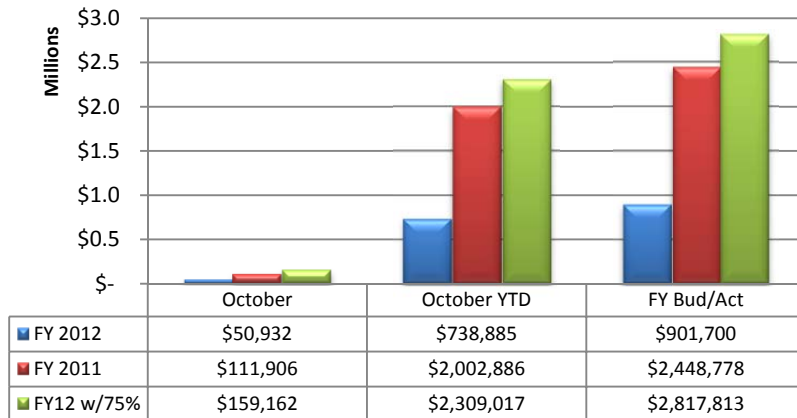
**Police Fund Revenue - Budget**



Year to-date income tax revenues credited to the fund are \$738.9 thousand and represent 81.94% of the revised budget. In comparison, collections through October 2011 were \$2.0 million and represented 81.79% 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. During October, we increased the revenue forecast by \$266.9 thousand to reflect the current collection rate.

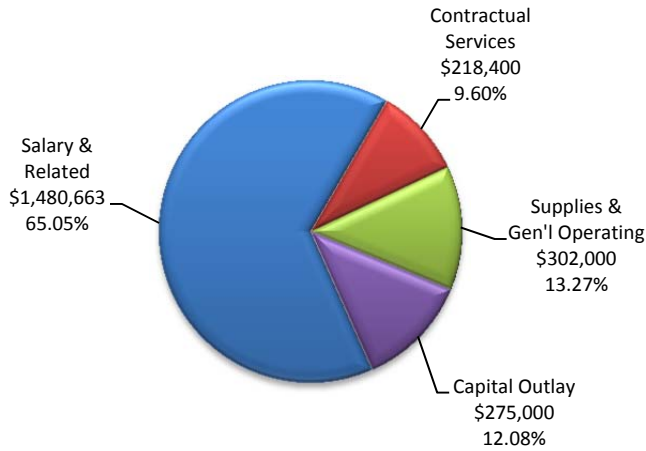
**Income Tax Collections - Police Fund**



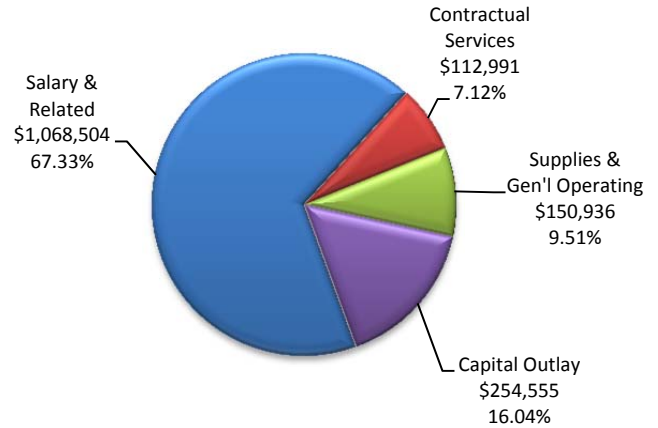
The other major category, Other Sources, has a revised budget of \$70.0 thousand (original budget of \$5.0 thousand), and the city has received \$70.0 thousand to-date. The significant positive variance to budget is due to the one-time receipt of: 2011 RITA retainer refund (\$15.6 thousand); medical insurance rebate/refunds (\$14.7 thousand); sale of miscellaneous/surplus city assets (\$1.8 thousand); Homeland Security payment on seizures (\$10.1 thousand); and Ohio Plan insurance reimbursement on two totaled Police cruisers (\$22.3 thousand).

**Expenditures** – The Police fund has a total appropriated expenditure budget of \$2.28 million. Total spending through October 31 is \$1.59 million and is equal to 69.73% of the 2012 budget versus a straight-line basis 83.33%.

**Police Fund Budget by Category**



**YTD Police Fund Spending**



Salaries, wages and other employee-related costs represent the largest expense category with a 2012 budget of \$1.48 million, or 65.05% of budget. Spending through October 31 is \$1.07 million or 72.16% of budget. The favorable YTD variance (\$165.4 thousand below budget) is due to an open budgeted officer position, better than anticipated use of overtime, several employees 'opting out' of the health insurance, tuition reimbursement not incurred, and new employees selecting insurance coverage other than the family level included in the 2012 budget.

Supplies and general operating expenditures is another significant expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2012 budget of \$302.0 thousand, or 13.27% of budget. Spending to-date is \$150.9 thousand or 49.98% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$195.4.0 thousand (64.71% of budget). Below-budget spending on patrol vehicle miscellaneous parts/repairs, continuing education reimbursements, uniforms/other miscellaneous equipment and radio/computer repairs are the drivers of the positive variance.

Spending on capital equipment is the other major expense category in the Police fund. The 2012 budget in this category is \$275 thousand (12.08% of budget) and provides funding for the acquisition of law enforcement-related equipment and capital improvements. Spending through October 31 is \$254.6 thousand, or 92.57% 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  
 OCTOBER 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)
<b>Beginning Fund Balance</b>	\$ 2,087,236	\$ 2,087,236			\$ 1,104,970	\$ 1,104,970				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	738,885	901,700	162,815	81.94%	2,002,886	2,229,000	226,114	89.86%	(1,264,001)	-63.11%
<b>Total Taxes</b>	\$ 738,885	\$ 901,700	\$ 162,815	81.94%	\$ 2,002,886	\$ 2,229,000	\$ 226,114	89.86%	\$ (1,264,001)	-63.11%
<b>Intergovernmental</b>										
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%
<b>Total Intergovernmental</b>	\$ -	\$ -	\$ -	0.00%	\$ 3,430	\$ 5,000	\$ 1,571	68.59%	\$ (3,430)	-100.00%
<b>Charges for Service</b>										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Fines, Licenses &amp; Permits</b>										
Fines & Forfeitures	\$ 5,335	\$ 4,700	\$ (635)	113.51%	\$ 455	\$ 6,000	\$ 5,545	7.58%	\$ 4,880	1072.53%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Fines, Licenses &amp; Permits</b>	\$ 5,335	\$ 4,700	\$ (635)	113.51%	\$ 455	\$ 6,000	\$ 5,545	7.58%	\$ 4,880	1072.53%
<b>Other Sources</b>										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	70,049	70,000	(49)	100.07%	20,412	10,000	(10,412)	204.12%	49,637	243.18%
<b>Total Other Sources</b>	\$ 70,049	\$ 70,000	\$ (49)	100.07%	\$ 20,412	\$ 10,000	\$ (10,412)	204.12%	\$ 49,637	243.18%
<b>Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Transfers</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Grand Total Revenue</b>	\$ 814,269	\$ 976,400	\$ 162,131	83.40%	\$ 2,027,182	\$ 2,250,000	\$ 222,818	90.10%	\$ (1,212,913)	-59.83%
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Adjustments to Revenue</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Adjusted Grand Total Revenue</b>	\$ 814,269	\$ 976,400	\$ 162,131	83.40%	\$ 2,027,182	\$ 2,250,000	\$ 222,818	90.10%	\$ (1,212,913)	-59.83%

	YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
<b>Salary &amp; Related</b>										
Salaries & Wages	\$ 767,291	\$ 971,062	\$ 203,771	20.98%	\$ -	\$ 203,771	20.98%	\$ 595,433	\$ 171,858	84.34%
Benefits	301,213	509,601	208,388	40.89%	-	208,388	40.89%	280,081	21,132	10.14%
<b>Total Salary &amp; Related</b>	\$ 1,068,504	\$ 1,480,663	\$ 412,159	27.84%	\$ -	\$ 412,159	27.84%	\$ 875,514	\$ 192,990	46.82%
<b>Contractual Services</b>										
Supplies & General Operating	\$ 112,991	\$ 218,400	\$ 105,409	48.26%	\$ 21,386	\$ 84,022	38.47%	\$ 154,433	\$ (41,442)	-49.32%
Capital Outlay	150,936	302,000	151,064	50.02%	44,499	106,565	35.29%	132,913	18,023	16.91%
Debt Service	254,555	275,000	20,445	7.43%	1,175	19,270	7.01%	8,924	245,631	1274.68%
Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Grand Total Expenditures</b>	\$ 1,586,986	\$ 2,276,063	\$ 689,077	30.27%	\$ 67,060	\$ 622,017	27.33%	\$ 1,171,784	\$ 415,202	66.75%
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
<b>Adjusted Grand Total Expenditures</b>	\$ 1,586,986	\$ 2,276,063	\$ 689,077	30.27%	\$ 67,060	\$ 622,017	27.33%	\$ 1,171,784	\$ 415,202	66.75%
<b>Ending Fund Balance</b>	(based on non-adjusted expenditures)	\$ 1,314,519	\$ 787,573					\$ 1,960,368		

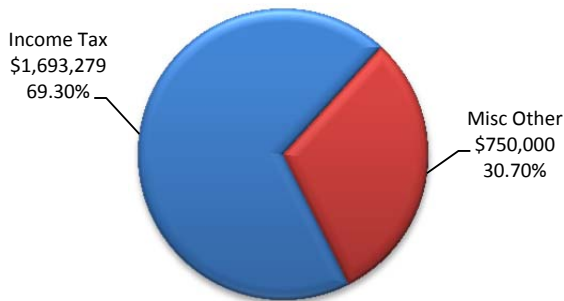
CITY OF PATASKALA, OHIO  
 2012 REVENUE BUDGET ANALYSIS - Police Fund (B13)  
 THROUGH OCTOBER 31, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>B13 - Police Levy</b>	<b>\$51,714.39</b>	<b>\$814,268.90</b>	<b>\$976,400.00</b>	<b>\$162,131.10</b>	<b>\$638,620.00</b>	<b>\$337,780.00</b>
<b>1 - Taxes</b>	<b>\$50,931.94</b>	<b>\$738,885.30</b>	<b>\$901,700.00</b>	<b>\$162,814.70</b>	<b>\$633,120.00</b>	<b>\$268,580.00</b>
1 - Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Real Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Income Taxes	\$50,931.94	\$738,885.30	\$901,700.00	\$162,814.70	\$633,120.00	\$268,580.00
1 - Income Taxes	\$50,931.94	\$737,176.77	\$900,000.00	\$162,823.23	\$633,120.00	\$266,880.00
2 - ODT Income Taxes	\$ -	\$ 1,708.53	\$ 1,700.00	\$ (8.53)	\$ -	\$ 1,700.00
<b>2 - Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1 - State-Shared Taxes & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Rollback/Homestead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>4 - Fines, Licenses &amp; Permits</b>	<b>\$ 735.00</b>	<b>\$ 5,335.00</b>	<b>\$ 4,700.00</b>	<b>\$ (635.00)</b>	<b>\$ 500.00</b>	<b>\$ 4,200.00</b>
1 - Fines & Forfeitures	\$ 735.00	\$ 5,335.00	\$ 4,700.00	\$ (635.00)	\$ 500.00	\$ 4,200.00
1 - Fines & Forfeitures	\$ 735.00	\$ 5,335.00	\$ 4,700.00	\$ (635.00)	\$ 500.00	\$ 4,200.00
<b>5 - Miscellaneous Revenue</b>	<b>\$ 47.45</b>	<b>\$ 70,048.60</b>	<b>\$ 70,000.00</b>	<b>\$ (48.60)</b>	<b>\$ 5,000.00</b>	<b>\$ 65,000.00</b>
2 - Other Misc Revenue	\$ 47.45	\$ 70,048.60	\$ 70,000.00	\$ (48.60)	\$ 5,000.00	\$ 65,000.00
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 47.45	\$ 70,048.60	\$ 70,000.00	\$ (48.60)	\$ 5,000.00	\$ 65,000.00
<b>Grand Total</b>	<b>\$51,714.39</b>	<b>\$814,268.90</b>	<b>\$976,400.00</b>	<b>\$162,131.10</b>	<b>\$638,620.00</b>	<b>\$337,780.00</b>

**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 \$2.44 in total revenue, or 86.75% 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**



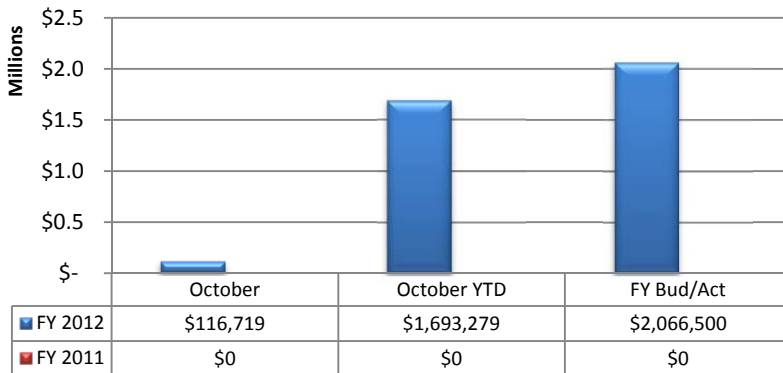
**Capital Improvements Fund Revenue Budget**



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 \$1.69 million and represent 81.94% of budget. As was the case in the previously reviewed funds, it is apparent that 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**

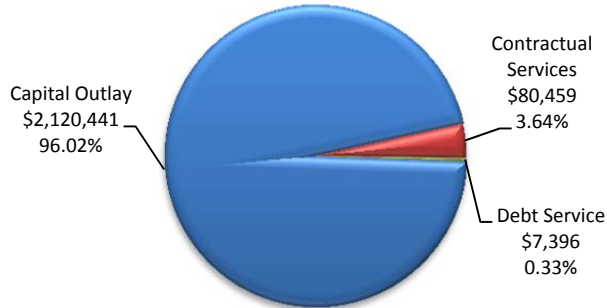


The other major category, Other Sources, was budgeted at \$750 thousand, and to-date, the city has received all of that revenue. This category is where a portion (\$750,000) of the 2012 BANs were recorded.

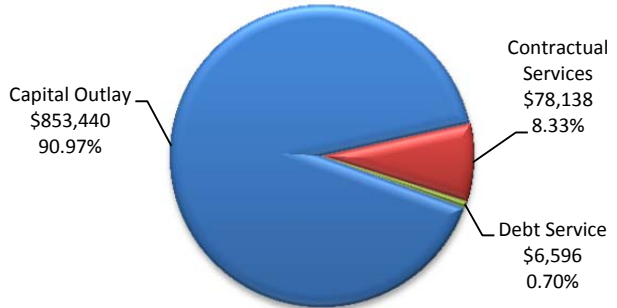
The costs of issuance and underwriters discount associated with this portion of the BANs (\$7.5 thousand) which were previously recorded here were moved to the Debt Service (D1) fund.

**Expenditures** – The Capital Improvements fund has a total appropriated expenditure budget of \$2.21 million. Total spending through October 31 is \$938.2 thousand and is equal to 42.88% of the 2012 budget. Including encumbrances in the calculation, total committed spending is equal to 99.79% of budget versus a straight-line basis of 83.33%.

### Capital Fund Budget by Category



### YTD Capital Fund Spending



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2012 budget in this category is \$2.12 million, (96.02% of budget) and provides funding for the construction of a number of infrastructure improvements. Spending through October 31 is \$853.4 thousand, or 40.25% 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
<b>McIntosh Road*</b>	\$290,488
<b>Township Road – Phase I*</b>	86,149
<b>John Reese Parkway*</b>	78,469
<b>High Street*</b>	98,939
<b>Cedar Street*</b>	50,340
<b>Front Street*</b>	51,190
<b>Taylor Glen/Kylemore*</b> (remaining \$179,559 in project costs funded by B8 – Permissive Tax fund)	94,425
<b>Havens Corner</b>	895,694
<b>Laurel Lane</b> (remaining \$160,117 in project costs funded by B8 – Permissive Tax fund)	253,207
<b>Bristol/Linda</b>	193,662
<b>Depot Street</b>	26,253
<b>Uncommitted/Unused Balance</b>	1,625
<b>GRAND TOTAL</b>	<b>\$2,120,441</b>

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 October 31 is \$78.1 thousand, or 97.12% of budget. Spending in this category is designated for the payment of tax collection fees to the Regional Income Tax Agency (RITA) and for taxpayer refund requests.



CITY OF PATASKALA, OHIO  
 OCTOBER 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)
<b>Beginning Fund Balance</b>	\$ -	\$ -			\$ -	\$ -				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	1,693,279	2,066,500	373,221	81.94%	-	-	-	0.00%	1,693,279	100.00%
<b>Total Taxes</b>	<b>\$ 1,693,279</b>	<b>\$ 2,066,500</b>	<b>\$ 373,221</b>	<b>81.94%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,693,279</b>	<b>100.00%</b>
<b>Intergovernmental</b>										
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%
<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Charges for Service</b>										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Fines, Licenses &amp; Permits</b>										
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%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>										
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%
<b>Total Other Sources</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ -</b>	<b>100.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 750,000</b>	<b>100.00%</b>
<b>Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 2,443,279</b>	<b>\$ 2,816,500</b>	<b>\$ 373,221</b>	<b>86.75%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 2,443,279</b>	<b>100.00%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 2,443,279</b>	<b>\$ 2,816,500</b>	<b>\$ 373,221</b>	<b>86.75%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 2,443,279</b>	<b>100.00%</b>

	YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
<b>Salary &amp; Related</b>										
Salaries & Wages	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Benefits	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Salary &amp; Related</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Contractual Services</b>										
Supplies & General Operating	\$ 78,138	\$ 80,459	\$ 2,321	2.88%	\$ -	\$ 2,321	2.88%	\$ -	\$ 78,138	3366.22%
Capital Outlay	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Debt Service	853,440	2,120,441	1,267,001	59.75%	1,265,376	1,625	0.08%	-	853,440	52517.46%
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%
<b>Grand Total Expenditures</b>	<b>\$ 938,174</b>	<b>\$ 2,208,296</b>	<b>\$ 1,270,122</b>	<b>57.52%</b>	<b>\$ 1,265,376</b>	<b>\$ 4,746</b>	<b>0.21%</b>	<b>\$ -</b>	<b>\$ 938,174</b>	<b>19767.52%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 938,174</b>	<b>\$ 2,208,296</b>	<b>\$ 1,270,122</b>	<b>57.52%</b>	<b>\$ 1,265,376</b>	<b>\$ 4,746</b>	<b>0.21%</b>	<b>\$ -</b>	<b>\$ 938,174</b>	<b>19767.52%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,505,105</b>	<b>\$ 608,204</b>						<b>\$ -</b>		
	(based on non-adjusted expenditures)									

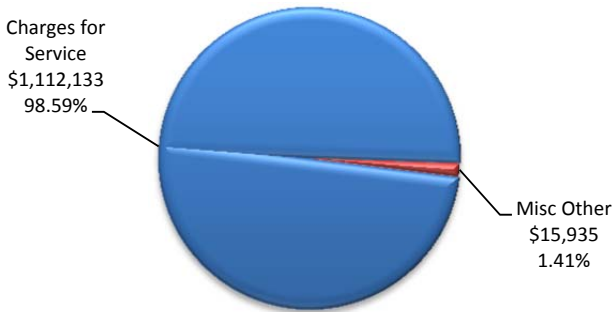
CITY OF PATASKALA, OHIO  
 2012 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (C6)  
 THROUGH OCTOBER 31, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>C 6 - Capital Improvements</b>	<b>\$116,719.03</b>	<b>\$2,443,278.80</b>	<b>\$2,816,500.00</b>	<b>\$373,221.20</b>	<b>\$2,950,900.00</b>	<b>\$(134,400.00)</b>
<b>1 - Taxes</b>	<b>\$116,719.03</b>	<b>\$1,693,278.80</b>	<b>\$2,066,500.00</b>	<b>\$373,221.20</b>	<b>\$1,450,900.00</b>	<b>\$ 615,600.00</b>
2 - Income Taxes	\$116,719.03	\$1,693,278.80	\$2,066,500.00	\$373,221.20	\$1,450,900.00	\$ 615,600.00
1 - Income Taxes	\$116,719.03	\$1,689,363.41	\$2,062,500.00	\$373,136.59	\$1,450,900.00	\$ 611,600.00
2 - ODT Income Taxes	\$ -	\$ 3,915.39	\$ 4,000.00	\$ 84.61	\$ -	\$ 4,000.00
<b>5 - Miscellaneous Revenue</b>	<b>\$ -</b>	<b>\$ 750,000.00</b>	<b>\$ 750,000.00</b>	<b>\$ -</b>	<b>\$1,500,000.00</b>	<b>\$(750,000.00)</b>
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$116,719.03</b>	<b>\$2,443,278.80</b>	<b>\$2,816,500.00</b>	<b>\$373,221.20</b>	<b>\$2,950,900.00</b>	<b>\$(134,400.00)</b>

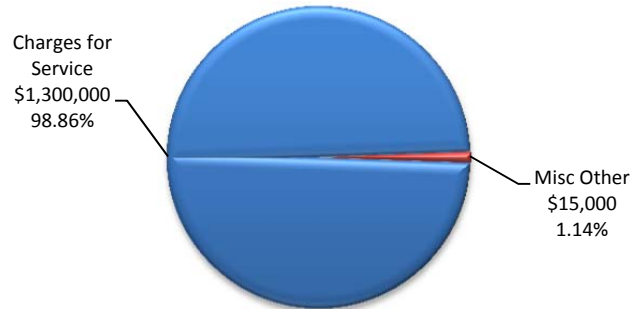
**Water Fund (E1)**

**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 \$1.13 million in total revenue, or 85.78% of budget, and is up by \$152.4 thousand or 15.62% from the same period in 2011.

**YTD Water Fund Revenue by Source**



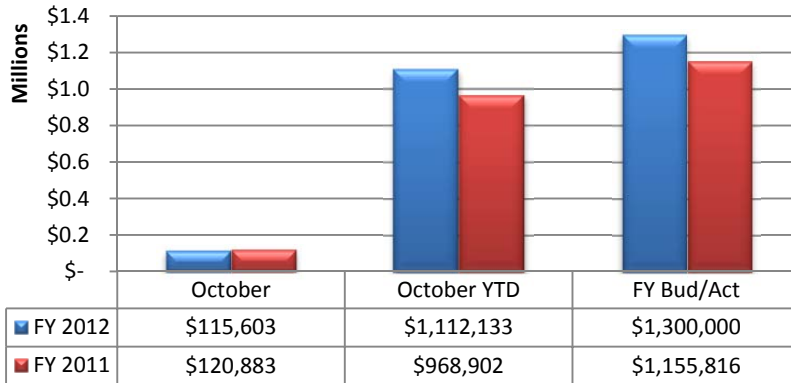
**Water Fund Revenue - Budget**



Year to-date service charge revenues credited to the fund are \$1.11 million and represent 85.55% of budget. In comparison, collections through October 2011 were \$968.9 thousand and represented 83.82%

of the 2011 full-year collections. During October, we increased the revenue forecast by \$214.8 thousand to reflect the better than anticipated rate of collection in 2012.

**Usage Fee Collections - Water Fund**

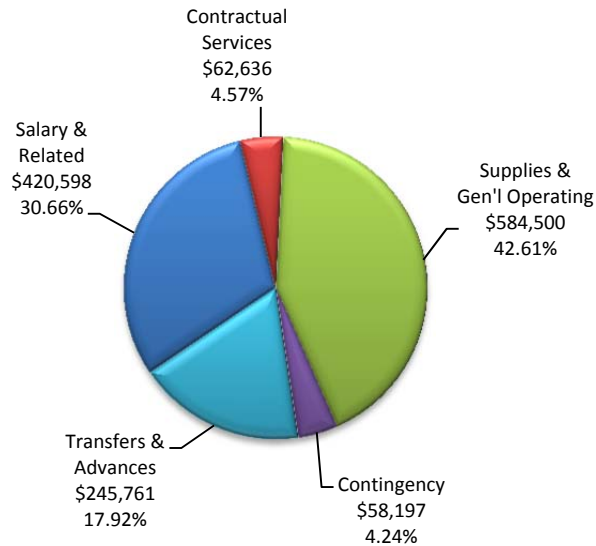


The other major category, Other Sources, has a revised budget of \$15.0 thousand (original budget \$5.0 thousand), and the city has received \$15.9 thousand to-date. The positive variance to budget is due to the one-time receipt of: medical insurance rebate and refunds (\$6.0 thousand); sale of

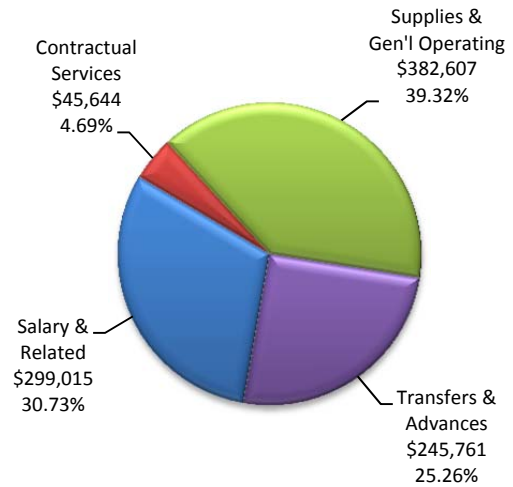
miscellaneous city assets (\$2.9 thousand); employee COBRA premiums (\$3.4 thousand), and increased plan purchases (\$1.0 thousand).

**Expenditures** – The Water fund has a total appropriated expenditure budget of approximately \$1.37 million, inclusive of \$58.2 thousand in contingency funds. Total spending through October 31 is \$973.0 thousand and is equal to 70.94% of the 2012 budget. Excluding transfers, advances and contingency funds in the calculation, total spending is equal to 68.11% of budget versus a straight-line basis of 83.33%.

### Water Fund Budget by Category



### YTD Water Fund Spending



Supplies and general operating is the primary major expense category in the Water fund. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2012 budget of \$584.5 thousand, or 42.61% of the total Water fund budget. Spending to-date is \$382.6 thousand or 65.46% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$506.5 thousand (86.65% of budget). Below-budget spending on plant maintenance and operating supplies are the primary drivers of the positive variance.

Salaries, wages and other employee-related costs represent the other major expense category with a 2012 budget of \$420.6 thousand, or 30.66% of the total fund budget. Spending through October 31 is \$299.0 thousand or 71.09% of budget. The slightly favorable YTD variance (\$51.5 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  
 OCTOBER 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)
<b>Beginning Fund Balance</b>	\$ 349,520	\$ 349,520			\$ 630,243	\$ 630,243				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Intergovernmental</b>										
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%
<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Charges for Service</b>										
Water & Sewer Fees	\$ 1,112,133	\$ 1,300,000	\$ 187,867	85.55%	\$ 968,902	\$ 1,095,172	\$ 126,270	88.47%	\$ 143,231	14.78%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ 1,112,133</b>	<b>\$ 1,300,000</b>	<b>\$ 187,867</b>	<b>85.55%</b>	<b>\$ 968,902</b>	<b>\$ 1,095,172</b>	<b>\$ 126,270</b>	<b>88.47%</b>	<b>\$ 143,231</b>	<b>14.78%</b>
<b>Fines, Licenses &amp; Permits</b>										
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%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	15,935	15,000	(935)	106.24%	6,772	5,000	(1,772)	135.43%	9,164	135.33%
<b>Total Other Sources</b>	<b>\$ 15,935</b>	<b>\$ 15,000</b>	<b>\$ (935)</b>	<b>106.24%</b>	<b>\$ 6,772</b>	<b>\$ 5,000</b>	<b>\$ (1,772)</b>	<b>135.43%</b>	<b>\$ 9,164</b>	<b>135.33%</b>
<b>Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 1,128,069</b>	<b>\$ 1,315,000</b>	<b>\$ 186,931</b>	<b>85.78%</b>	<b>\$ 975,674</b>	<b>\$ 1,100,172</b>	<b>\$ 124,498</b>	<b>88.68%</b>	<b>\$ 152,395</b>	<b>15.62%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 1,128,069</b>	<b>\$ 1,315,000</b>	<b>\$ 186,931</b>	<b>85.78%</b>	<b>\$ 975,674</b>	<b>\$ 1,100,172</b>	<b>\$ 124,498</b>	<b>88.68%</b>	<b>\$ 152,395</b>	<b>15.62%</b>

	YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
<b>Salary &amp; Related</b>										
Salaries & Wages	\$ 192,897	\$ 264,821	\$ 71,924	27.16%	\$ -	\$ 71,924	27.16%	\$ 185,378	\$ 7,519	10.45%
Benefits	106,118	155,777	49,659	31.88%	-	49,659	31.88%	104,744	1,375	2.77%
<b>Total Salary &amp; Related</b>	<b>\$ 299,015</b>	<b>\$ 420,598</b>	<b>\$ 121,583</b>	<b>28.91%</b>	<b>\$ -</b>	<b>\$ 121,583</b>	<b>28.91%</b>	<b>\$ 290,121</b>	<b>\$ 8,894</b>	<b>7.32%</b>
<b>Contractual Services</b>										
Supplies & General Operating	\$ 45,644	\$ 62,636	\$ 16,992	27.13%	\$ 12,680	\$ 4,312	6.88%	\$ 27,250	\$ 18,394	426.61%
Capital Outlay	382,607	584,500	201,893	34.54%	123,857	78,036	13.35%	339,212	43,395	55.61%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds	-	58,197	58,197	-100.00%	-	58,197	100.00%	-	-	0.00%
Transfers & Advances	245,761	245,761	-	0.00%	-	-	0.00%	628,042	(382,281)	100.00%
<b>Grand Total Expenditures</b>	<b>\$ 973,027</b>	<b>\$ 1,371,692</b>	<b>\$ 398,665</b>	<b>29.06%</b>	<b>\$ 136,538</b>	<b>\$ 262,127</b>	<b>19.11%</b>	<b>\$ 1,284,625</b>	<b>\$ (311,598)</b>	<b>-118.87%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ (245,761)	\$ (245,761)	\$ (491,522)	200.00%	\$ -	\$ -	0.00%	\$ (628,042)	\$ 382,281	100.00%
- Contingency funds	-	(58,197)	(58,197)	-100.00%	-	58,197	100.00%	-	-	0.00%
<b>Total Adjustments</b>	<b>\$ (245,761)</b>	<b>\$ (303,958)</b>	<b>\$ (58,197)</b>	<b>19.15%</b>	<b>\$ -</b>	<b>\$ 58,197</b>	<b>19.15%</b>	<b>\$ (628,042)</b>	<b>\$ 382,281</b>	<b>656.87%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 727,266</b>	<b>\$ 1,067,734</b>	<b>\$ 340,468</b>	<b>31.89%</b>	<b>\$ 136,538</b>	<b>\$ 203,930</b>	<b>19.10%</b>	<b>\$ 656,584</b>	<b>\$ 70,682</b>	<b>34.66%</b>
<b>Ending Fund Balance</b>	<b>\$ 504,562</b>	<b>\$ 292,828</b>						<b>\$ 321,292</b>		

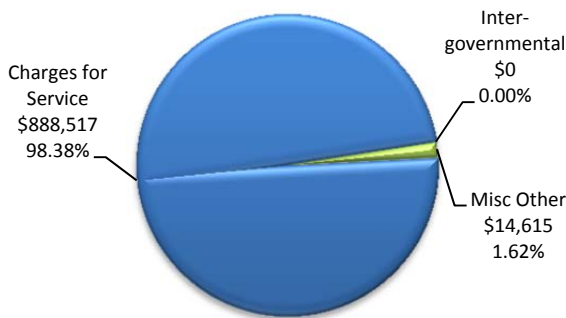
CITY OF PATASKALA, OHIO  
 2012 REVENUE BUDGET ANALYSIS - Water Utility Fund (E1)  
 THROUGH OCTOBER 31, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>E 1 - Water Fund</b>	<b>\$115,603.11</b>	<b>\$1,128,068.58</b>	<b>\$1,315,000.00</b>	<b>\$186,931.42</b>	<b>\$1,100,172.00</b>	<b>\$214,828.00</b>
<b>3 -Charges for Service</b>	<b>\$115,603.11</b>	<b>\$1,112,133.29</b>	<b>\$1,300,000.00</b>	<b>\$187,866.71</b>	<b>\$1,095,172.00</b>	<b>\$204,828.00</b>
1 - Water & Sewer	\$115,603.11	\$1,112,133.29	\$1,300,000.00	\$187,866.71	\$1,095,172.00	\$204,828.00
1 - Water Utility Collections	\$115,603.11	\$1,112,133.29	\$1,300,000.00	\$187,866.71	\$1,095,172.00	\$204,828.00
<b>5 - Miscellaneous Revenue</b>	<b>\$ -</b>	<b>\$ 15,935.29</b>	<b>\$ 15,000.00</b>	<b>\$ (935.29)</b>	<b>\$ 5,000.00</b>	<b>\$ 10,000.00</b>
2 - Other Misc Revenue	\$ -	\$ 15,935.29	\$ 15,000.00	\$ (935.29)	\$ 5,000.00	\$ 10,000.00
4 - Miscellaneous Income	\$ -	\$ 15,935.29	\$ 15,000.00	\$ (935.29)	\$ 5,000.00	\$ 10,000.00
<b>Grand Total</b>	<b>\$115,603.11</b>	<b>\$1,128,068.58</b>	<b>\$1,315,000.00</b>	<b>\$186,931.42</b>	<b>\$1,100,172.00</b>	<b>\$214,828.00</b>

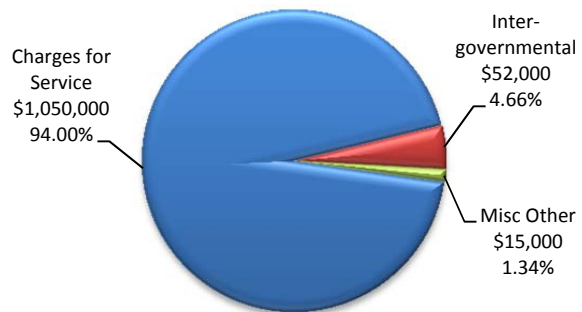
**Sewer Fund (E2)**

**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 \$903.1 thousand in total revenue, or 80.85% 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 \$662.6 thousand or 42.32% 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**

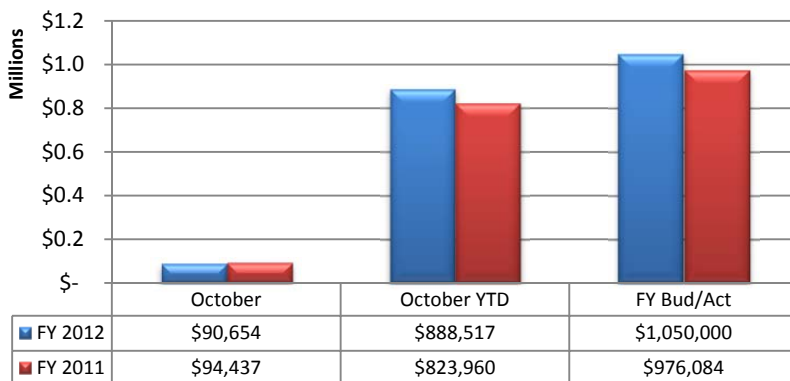


**Sewer Fund Revenue - Budget**



Year to-date service charge revenues credited to the fund are \$888.5 thousand and represent 84.62% of budget. In comparison, collections through October 2011 were \$824.0 thousand and represented 84.41% 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**



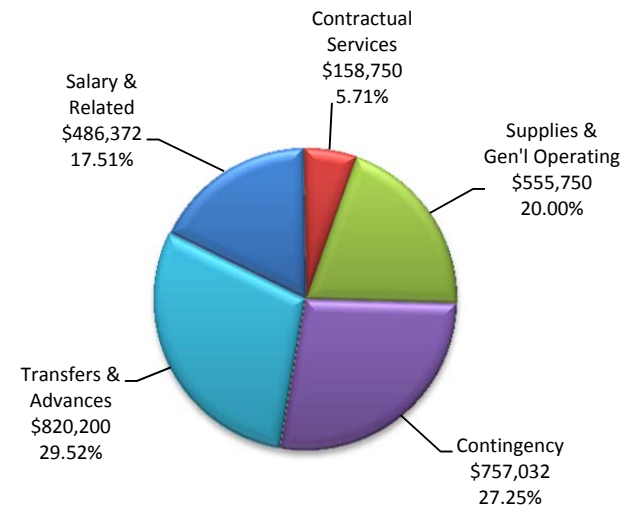
The intergovernmental revenue category reflects the remaining OWDA loan disbursements associated with the construction of the wastewater treatment plan. It is budgeted at \$52.0 thousand, but nothing has been received by the city to-date. The project has been finalized, but the final distributions were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

The other major category, Other Sources, has a revised budget of

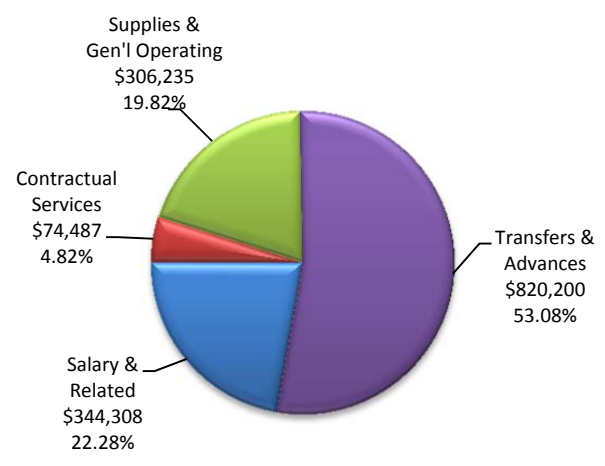
\$15.0 thousand (original budget \$5.0 thousand), and the city has received \$14.6 thousand to-date. The significant positive variance to budget is due to the one-time receipt of: medical insurance rebate/refunds (\$6.0 thousand); sale of surplus city assets (\$2.9 thousand); and employee COBRA premiums (\$2.6 thousand).

**Expenditures** – The Sewer fund has a total appropriated expenditure budget of \$2.78 million, inclusive of \$757.0 thousand in contingency funds. Total spending through October 31 is \$1.55 million and is equal to 55.62% of the 2012 budget. Excluding transfers, advances and contingency funds in the calculation, total spending is equal to 60.38% of budget versus a straight-line basis of 83.33%.

**Sewer Fund Budget by Category**



**YTD Sewer Fund Spending**



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

Supplies and general operating expenditures is the next major expense category in the Sewer fund. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2012 budget of \$555.8 thousand, or 20.0% of budget. Spending to-date is \$306.2 thousand or 55.1% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$425.9 thousand (76.63% of budget). The primary drivers of the positive variance include: below-budget spending on sludge disposal, utilities, and lab services; partially offset by higher than anticipated spending on sewer system maintenance and safety equipment.

Salaries, wages and other employee-related costs represent the other major expense category with a 2012 budget of \$486.4 thousand, or 17.51% of budget. Spending through October 31 is \$344.3 thousand or 70.79% of budget. The slightly favorable YTD variance (\$61.0 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  
 OCTOBER 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)
<b>Beginning Fund Balance</b>	\$ 1,927,337	\$ 1,927,337			\$ 1,509,106	\$ 1,509,106				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Intergovernmental</b>										
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%
<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>0.00%</b>	<b>\$ 738,459</b>	<b>\$ 790,000</b>	<b>\$ 51,541</b>	<b>93.48%</b>	<b>\$ (738,459)</b>	<b>-100.00%</b>
<b>Charges for Service</b>										
Water & Sewer Fees	\$ 888,517	\$ 1,050,000	\$ 161,483	84.62%	\$ 823,960	\$ 793,767	\$ (30,193)	103.80%	\$ 64,557	7.83%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ 888,517</b>	<b>\$ 1,050,000</b>	<b>\$ 161,483</b>	<b>84.62%</b>	<b>\$ 823,960</b>	<b>\$ 793,767</b>	<b>\$ (30,193)</b>	<b>103.80%</b>	<b>\$ 64,557</b>	<b>7.83%</b>
<b>Fines, Licenses &amp; Permits</b>										
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%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	14,615	15,000	385	97.43%	3,313	5,000	1,687	66.25%	11,302	341.20%
<b>Total Other Sources</b>	<b>\$ 14,615</b>	<b>\$ 15,000</b>	<b>\$ 385</b>	<b>97.43%</b>	<b>\$ 3,313</b>	<b>\$ 5,000</b>	<b>\$ 1,687</b>	<b>66.25%</b>	<b>\$ 11,302</b>	<b>341.20%</b>
<b>Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 903,132</b>	<b>\$ 1,117,000</b>	<b>\$ 213,868</b>	<b>80.85%</b>	<b>\$ 1,565,732</b>	<b>\$ 1,588,767</b>	<b>\$ 23,035</b>	<b>98.55%</b>	<b>\$ (662,600)</b>	<b>-42.32%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 903,132</b>	<b>\$ 1,117,000</b>	<b>\$ 213,868</b>	<b>80.85%</b>	<b>\$ 1,565,732</b>	<b>\$ 1,588,767</b>	<b>\$ 23,035</b>	<b>98.55%</b>	<b>\$ (662,600)</b>	<b>-42.32%</b>

	YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
<b>Salary &amp; Related</b>										
Salaries & Wages	\$ 233,309	\$ 301,471	\$ 68,162	22.61%	\$ -	\$ 68,162	22.61%	\$ 172,972	\$ 60,338	88.52%
Benefits	110,999	184,901	73,902	39.97%	-	73,902	39.97%	105,346	5,653	7.65%
<b>Total Salary &amp; Related</b>	<b>\$ 344,308</b>	<b>\$ 486,372</b>	<b>\$ 142,064</b>	<b>29.21%</b>	<b>\$ -</b>	<b>\$ 142,064</b>	<b>29.21%</b>	<b>\$ 278,318</b>	<b>\$ 65,991</b>	<b>46.45%</b>
<b>Contractual Services</b>										
Supplies & General Operating	\$ 74,487	\$ 158,750	\$ 84,263	53.08%	\$ 15,794	\$ 68,469	43.13%	\$ 294,127	\$ (219,640)	-320.79%
Capital Outlay	306,235	555,750	249,515	44.90%	119,637	129,877	23.37%	321,803	(15,567)	-11.99%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds	-	757,032	757,032	-100.00%	-	757,032	100.00%	-	-	0.00%
Transfers & Advances	820,200	820,200	-	0.00%	-	-	0.00%	227,992	592,208	100.00%
<b>Grand Total Expenditures</b>	<b>\$ 1,545,231</b>	<b>\$ 2,778,104</b>	<b>\$ 1,232,873</b>	<b>44.38%</b>	<b>\$ 135,431</b>	<b>\$ 1,097,442</b>	<b>39.50%</b>	<b>\$ 1,122,239</b>	<b>\$ 422,992</b>	<b>38.54%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ (820,200)	\$ (820,200)	\$ (1,640,400)	200.00%	\$ -	\$ -	0.00%	\$ (227,992)	\$ (592,208)	100.00%
- Contingency funds	-	(757,032)	(757,032)	-100.00%	-	757,032	100.00%	-	-	0.00%
<b>Total Adjustments</b>	<b>\$ (820,200)</b>	<b>\$ (1,577,232)</b>	<b>\$ (757,032)</b>	<b>48.00%</b>	<b>\$ -</b>	<b>\$ 757,032</b>	<b>48.00%</b>	<b>\$ (227,992)</b>	<b>\$ (592,208)</b>	<b>-78.23%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 725,031</b>	<b>\$ 1,200,872</b>	<b>\$ 475,841</b>	<b>39.62%</b>	<b>\$ 135,431</b>	<b>\$ 340,410</b>	<b>28.35%</b>	<b>\$ 894,247</b>	<b>\$ (169,217)</b>	<b>-49.71%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,285,238</b>	<b>\$ 266,233</b>						<b>\$ 1,952,598</b>		

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

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>E 2 - Sewer Fund</b>	<b>\$90,654.45</b>	<b>\$903,131.93</b>	<b>\$1,117,000.00</b>	<b>\$213,868.07</b>	<b>\$850,767.00</b>	<b>\$266,233.00</b>
<b>2 - Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,000.00</b>	<b>\$ 52,000.00</b>	<b>\$ 52,000.00</b>	<b>\$ -</b>
2 - Grants & Loans	\$ -	\$ -	\$ 52,000.00	\$ 52,000.00	\$ 52,000.00	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ 52,000.00	\$ 52,000.00	\$ 52,000.00	\$ -
<b>3 -Charges for Service</b>	<b>\$90,654.45</b>	<b>\$888,517.15</b>	<b>\$1,050,000.00</b>	<b>\$161,482.85</b>	<b>\$793,767.00</b>	<b>\$256,233.00</b>
1 - Water & Sewer	\$90,654.45	\$888,517.15	\$1,050,000.00	\$161,482.85	\$793,767.00	\$256,233.00
3 - Sewer Utility Collections	\$90,654.45	\$888,517.15	\$1,050,000.00	\$161,482.85	\$793,767.00	\$256,233.00
<b>5 - Miscellaneous Revenue</b>	<b>\$ -</b>	<b>\$ 14,614.78</b>	<b>\$ 15,000.00</b>	<b>\$ 385.22</b>	<b>\$ 5,000.00</b>	<b>\$ 10,000.00</b>
2 - Other Misc Revenue	\$ -	\$ 14,614.78	\$ 15,000.00	\$ 385.22	\$ 5,000.00	\$ 10,000.00
2 - Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ -	\$ 14,614.78	\$ 15,000.00	\$ 385.22	\$ 5,000.00	\$ 10,000.00
<b>Grand Total</b>	<b>\$90,654.45</b>	<b>\$903,131.93</b>	<b>\$1,117,000.00</b>	<b>\$213,868.07</b>	<b>\$850,767.00</b>	<b>\$266,233.00</b>

