



**CITY OF PATASKALA
LICKING COUNTY, OHIO**

**FINANCIAL FORECAST
FOR THE PERIOD OF JANUARY 1, 2011 – DECEMBER 31, 2015**

PREPARED BY THE FINANCE DEPARTMENT

**CITY OF PATASKALA
LICKING COUNTY**

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Summary and Purpose of the Forecast	1
Financial Forecast	3
General Fund Revenue Comparisons - Graph	5
2011 General Fund Revenue and Expenditure Comparison – Graph	6
General Fund Revenues vs. Expenditures and Ending Cash Balances – Graph	7
Revenue Assumptions	8
Expenditure Assumptions	13
Analysis of Expenditures and Appropriations – Total General Fund	19
Analysis of Expenditures and Appropriations – General Fund Departments	20



City Council, Mayor and City Administrator
City of Pataskala
621 West Broad Street
Pataskala, Ohio 43062

The Finance Department has prepared the accompanying forecasted statement of revenues, expenditures, and changes in fund balances for the **General Fund** of the City of Pataskala, Licking County (the City) for the period January 1, 2011 – December 31, 2015. The purpose of this report is to provide a reasonable estimate of the City's revenues, expenditures, and fund balances and not to provide absolute assurance of the amounts projected.

The City may expend money from the City's **General Fund**, or main operating fund, so long as it meets a proper public purpose and complies with the budget constraints adopted by City Council. This fund is also the benchmark to determine fiscal watch or emergency status pursuant to Ohio Revised Code Sections 118.02-.03. Finally, this fund may be used to supplement the operations of other City funds (i.e. Street Fund, Police Fund, etc.) pursuant to a budget shortfall or projected operating deficit.

Members of Council, the Mayor, Administration, and City employees should utilize the information provided within the accompanying report as a management tool and should realize there will be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. Any material changes after review of this report should be considered.

EXECUTIVE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTING POLICIES

Based upon the projections contained within this report, we are forecasting fund balances ending in 2011 through 2015 of \$1,190,963, \$1,002,723, \$888,849, \$420,675, and \$371,626, respectively. Future revenue cuts to the local government fund, reimbursements of tangible personal property and utility deregulation taxes, along with cuts to estate taxes will hinder the ability of the City to increase funds earmarked for lands and building capital improvements. The following items, which may impact the projected ending fund balances, have not been factored into the projections as they cannot be quantitatively measured at this time:

- Future cost of living raises (or furloughs) for existing staff.
- Changes in the number of full-time-equivalent employees or hiring of part-time employees.
- Significant changes in health, dental, and vision insurance premiums.
- Implementation of Governor Kasich's cost saving proposals as outlined in the State of Ohio proposed budget as it relates to pension contributions, health insurance pools, and shared services between local governments.
- Unexpected lands and building capital improvements necessary to maintain City operations.
- Amount appropriated for contingency purposes by Council.
- Final municipal building debt payment due in 2014.

Page 7 provides in illustration of projected fund and contingency balances for the period January 1, 2011 – December 31, 2015.

Cash basis revenues are expected to decrease from \$1,761,258 in 2010 to an estimated \$1,582,033 in 2015. This decrease is based upon the cuts to local government fund revenues, tangible personal property tax revenues, and the estate tax. All other revenues received from State, County and other local sources are expected to remain flat as illustrated on page 5, with the exception of Mayor's Court revenues which is expected to increase based on increased enforcement and collection of new fines and fees which in previous years were collected by the City of Newark and Licking County. Property taxes are expected to comprise at least 50% - 55% of future General Fund Budgets. Detailed revenue assumptions may be found on page 8 of this report.

Cash basis expenditures are expected to increase from \$1,430,739 in 2010 to \$1,631,081 in 2015, with a high of \$2,021,684 in 2014. The large increase in 2014 is primarily attributable to the City retiring the outstanding Municipal Building debt due in 2014 with all other expenditure line items increasing 3%-5% year over year.

Personal services and contractual related expenditures are expected to comprise over 83% of future General Fund total expenditures.

See page 7 for projected revenues and expenditures. Detailed expenditure assumptions may be found on page 13.

Please review the accompanying revenue and expenditure assumptions in conjunction with the forecast provided. The Administration looks forward to any questions you may have.

Jason Carr

Jason Carr, CPA
Finance Director

**CITY OF PATASKALA
GENERAL FUND
FINANCIAL FORECAST**

	PERMANENT BUDGET 2011	UPDATED BUDGET 2011	PROJECTED 2012	PROJECTED 2013	PROJECTED 2014	PROJECTED 2015
BEGINNING BALANCE	\$ 1,241,076	\$ 1,241,076	\$ 1,190,963	\$ 1,002,723	\$ 888,849	\$ 420,675
REVENUES						
General Property Tax	\$ 972,575	\$ 785,608	\$ 801,320	\$ 817,347	\$ 833,693	\$ 850,367
General Personal Property Tax	-	-	-	-	-	-
Homestead and Rollback	132,416	122,671	115,260	117,565	119,917	122,315
Local Government Fund	87,235	78,155	58,621	49,080	78,155	82,175
Estate Tax	20,000	25,000	25,000	-	-	-
Beer and Liquor Permits	14,000	12,000	12,360	12,731	13,113	13,506
Mayor's Court	105,000	220,176	160,000	160,000	160,000	160,000
Zoning Permits	60,000	60,000	61,800	63,654	65,564	67,531
Interest	3,100	2,167	2,232	2,299	2,368	2,439
Miscellaneous	160,000	173,700	176,700	179,700	182,700	185,700
Rent	87,192	96,090	98,000	98,000	98,000	98,000
TOTAL REVENUES	\$ 1,641,518	\$ 1,575,567	\$ 1,511,293	\$ 1,500,376	\$ 1,553,509	\$ 1,582,033
EXPENDITURES						
Police	\$ 109,227	\$ 109,227	\$ 114,688	\$ 120,423	\$ 126,444	\$ 132,766
Lands & Buildings	571,533	384,000	367,655	227,007	275,000	275,000
Planning & Zoning, Planning Commission, & BZA	267,273	232,528	244,154	256,362	269,180	282,639
Mayor, Clerk, Court Security, Administrator, Service Director	266,636	210,642	221,175	232,233	243,845	256,037
Legislative	81,558	74,218	76,444	78,738	81,100	83,533
Public Health	60,486	60,486	61,500	63,345	65,245	67,203
Parks and Recreation	2,649	2,649	2,649	2,649	2,649	2,649
Finance Department	128,329	101,380	106,449	111,771	117,360	123,228
Street Lights	50,000	40,705	41,926	43,184	44,479	45,814
Legal	207,704	178,625	187,557	196,935	206,781	217,120
Liability Insurance	26,720	24,721	25,957	27,255	28,618	30,049
Other	951,008	47,028	99,379	104,348	109,566	115,044
Debt Service	159,471	159,471	150,000	150,000	451,417	-
TOTAL EXPENDITURES	\$ 2,882,594	\$ 1,625,680	\$ 1,699,533	\$ 1,614,249	\$ 2,021,684	\$ 1,631,081
ENDING BALANCE	\$ 0	\$ 1,190,963	\$ 1,002,723	\$ 888,849	\$ 420,675	\$ 371,626

**CITY OF PATASKALA
GENERAL FUND
FINANCIAL FORECAST**

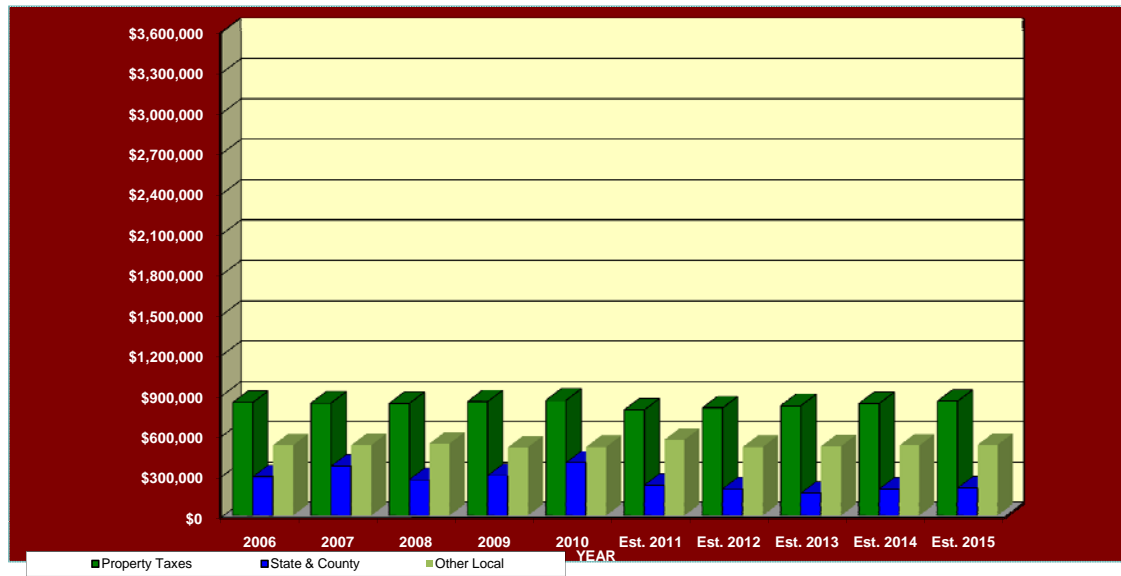
	ACTUAL 2001	ACTUAL 2002	ACTUAL 2003	ACTUAL 2004	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	TOTALS FROM 2001 THROUGH 2010	AVERAGE FOR 2001 THROUGH 2010
BEGINNING BALANCE	\$ 249,523	\$ 457,727	\$ 659,967	\$ 661,027	\$ 609,686	\$ 361,500	\$ 556,666	\$ 712,376	\$ 534,918	\$ 910,557	\$ 4,803,389	\$ 480,339
REVENUES												
General Property Tax	\$ 452,760	\$ 499,410	\$ 589,575	\$ 638,495	\$ 695,823	\$ 803,645	\$ 811,944	\$ 823,973	\$ 845,823	\$ 855,842	\$ 6,161,448	\$ 616,145
General Personal Property Tax	28,025	25,805	31,317	29,000	28,870	36,521	24,572	10,168	1,874	1,099	216,152	21,615
Homestead and Rollback	57,714	66,755	78,948	88,479	91,770	90,175	113,578	135,852	151,660	155,461	874,931	87,493
Local Government Fund	102,246	97,395	96,215	96,924	89,000	97,824	96,892	95,477	81,933	82,194	853,906	85,391
Estate Tax	156,488	77,653	156,274	75,302	31,672	88,714	147,154	27,172	53,689	155,562	814,118	81,412
Beer and Liquor Permits	9,135	10,898	9,971	9,786	10,069	11,106	10,103	8,955	9,218	10,670	89,241	8,924
Mayor's Court	96,970	72,734	49,031	28,865	12,211	65,234	112,581	114,006	130,807	134,591	682,439	68,244
Zoning Permits	90,388	311,927	180,465	167,722	145,684	112,301	87,400	71,116	67,517	64,965	1,234,520	123,452
Interest	54,370	29,986	26,953	27,835	58,774	108,891	114,274	38,676	11,624	4,223	471,383	47,138
Miscellaneous	84,097	76,045	138,620	93,357	134,036	141,580	106,817	193,452	185,324	174,439	1,153,328	115,333
Advances In	-	-	-	-	-	-	-	10,000	-	-	10,000	1,000
Rent	-	-	-	-	-	94,747	102,879	108,744	112,750	122,212	419,120	41,912
TOTAL REVENUES	\$ 1,132,193	\$ 1,268,608	\$ 1,357,369	\$ 1,255,765	\$ 1,297,909	\$ 1,650,738	\$ 1,728,194	\$ 1,637,591	\$ 1,652,219	\$ 1,761,258	\$ 12,561,466	\$ 1,256,147
EXPENDITURES												
Police	\$ 233,095	\$ 253,675	\$ 264,355	\$ 176,343	\$ 207,647	\$ 96,410	\$ 165,115	\$ 104,778	\$ 105,480	\$ 97,530	\$ 1,606,898	\$ 160,690
Lands & Buildings	119,477	138,287	120,075	236,221	283,692	268,488	206,178	251,329	164,027	200,229	1,787,774	178,777
P& Z, & BZA	123,099	162,713	207,002	196,187	224,075	247,691	232,299	267,122	235,491	235,323	1,895,679	189,568
Mayor, Clerk, Administrator, Service Dir.	107,212	109,523	115,026	128,175	103,025	119,042	144,871	164,451	160,664	180,523	1,151,989	115,199
Legislative	24,761	38,798	40,139	42,737	46,972	64,415	63,774	72,430	68,751	70,535	462,777	46,278
Public Health	26,960	28,646	29,488	44,546	47,693	57,000	57,500	57,500	57,500	59,300	406,833	40,683
Parks and Recreation	-	34,207	15,750	-	-	-	-	-	-	1,646	49,957	4,996
Finance Department	69,973	58,436	108,983	105,472	109,195	140,145	125,461	118,713	112,778	119,356	949,156	94,916
Street Lights	27,955	28,681	40,000	45,481	44,505	41,110	41,756	39,910	47,615	48,675	357,013	35,701
Legal	41,184	100,866	160,272	167,791	155,639	198,971	191,784	196,819	204,614	197,980	1,417,940	141,794
Liability Insurance	81,395	16,909	123,882	120,645	122,680	132,987	119,963	26,987	20,747	24,208	766,195	76,620
Other	68,878	95,627	131,337	43,508	200,972	89,313	72,889	62,733	56,032	45,434	821,289	82,129
Debt Service	-	-	-	-	-	-	150,894	442,277	42,881	150,000	636,052	63,605
Advance Out	-	-	-	-	-	-	-	10,000	-	-	10,000	1,000
TOTAL EXPENDITURES	\$ 923,989	\$ 1,066,368	\$ 1,356,309	\$ 1,307,106	\$ 1,546,095	\$ 1,455,572	\$ 1,572,484	\$ 1,815,049	\$ 1,276,580	\$ 1,430,739	\$ 12,319,552	\$ 1,231,955
ENDING BALANCE	\$ 457,727	\$ 659,967	\$ 661,027	\$ 609,686	\$ 361,500	\$ 556,666	\$ 712,376	\$ 534,918	\$ 910,557	\$ 1,241,076	\$ 5,045,303	\$ 504,530

CITY OF PATASKALA
FINANCIAL FORECAST
JANUARY 1, 2011-DECEMBER 31, 2015

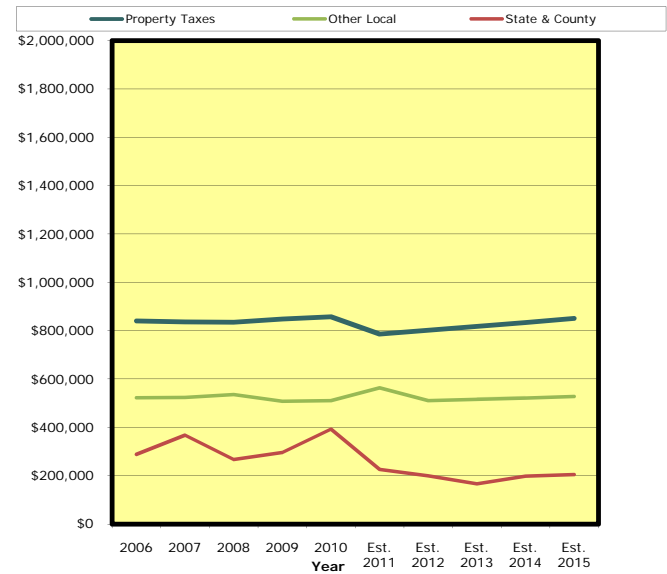
GENERAL FUND REVENUE COMPARISON

	2006	2007	2008	2009	2010	Est. 2011	Est. 2012	Est. 2013	Est. 2014	Est. 2015
Property Taxes	\$840,166	\$836,516	\$834,141	\$847,697	\$856,941	\$785,608	\$801,320	\$817,347	\$833,693	\$850,367
State & County	\$287,819	\$367,727	\$267,456	\$296,500	\$393,217	\$225,826	\$198,881	\$166,645	\$198,072	\$204,490
Other Local	\$522,753	\$523,951	\$535,994	\$508,022	\$511,100	\$564,133	\$511,092	\$516,384	\$521,744	\$527,176
TOTAL	\$1,650,738	\$1,728,194	\$1,637,591	\$1,652,219	\$1,761,258	\$1,575,567	\$1,511,293	\$1,500,376	\$1,553,509	\$1,582,033

GENERAL FUND REVENUE HISTORY 2006 - 2015



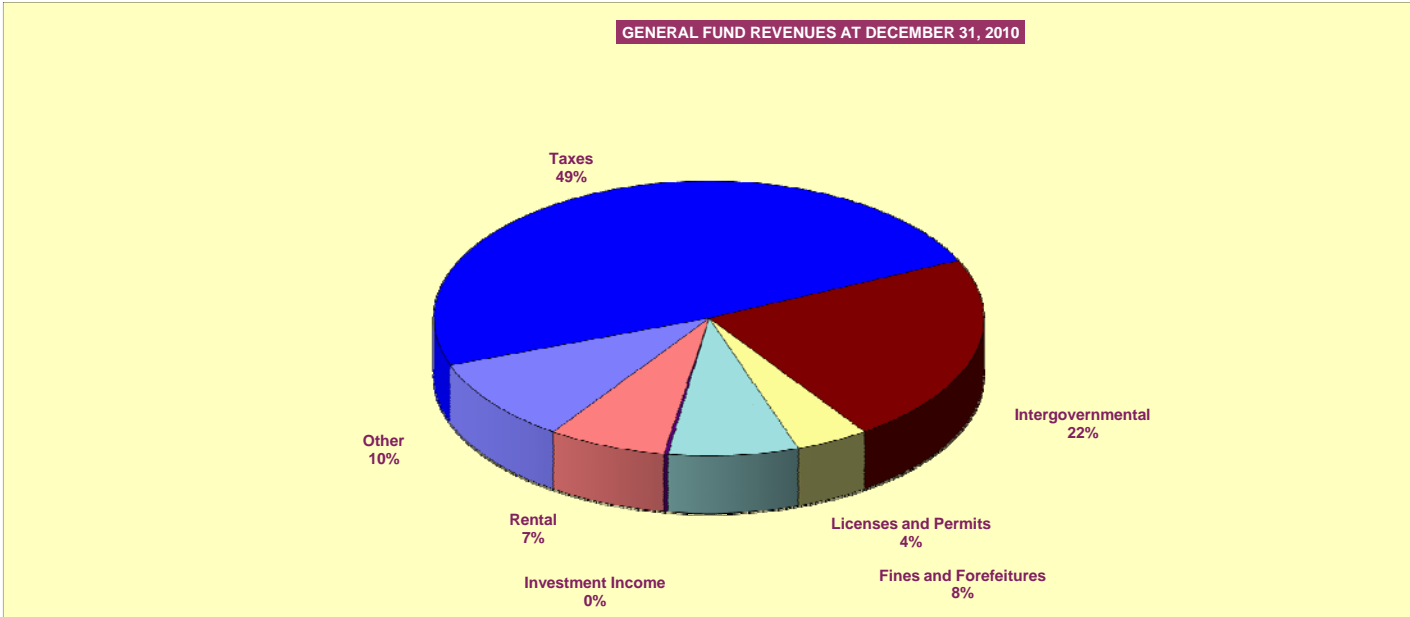
Taxes Vs. State & County Vs. Other Local Revenues



CITY OF PATASKALA
 FINANCIAL FORECAST
 JANUARY 1, 2011-DECEMBER 31, 2015

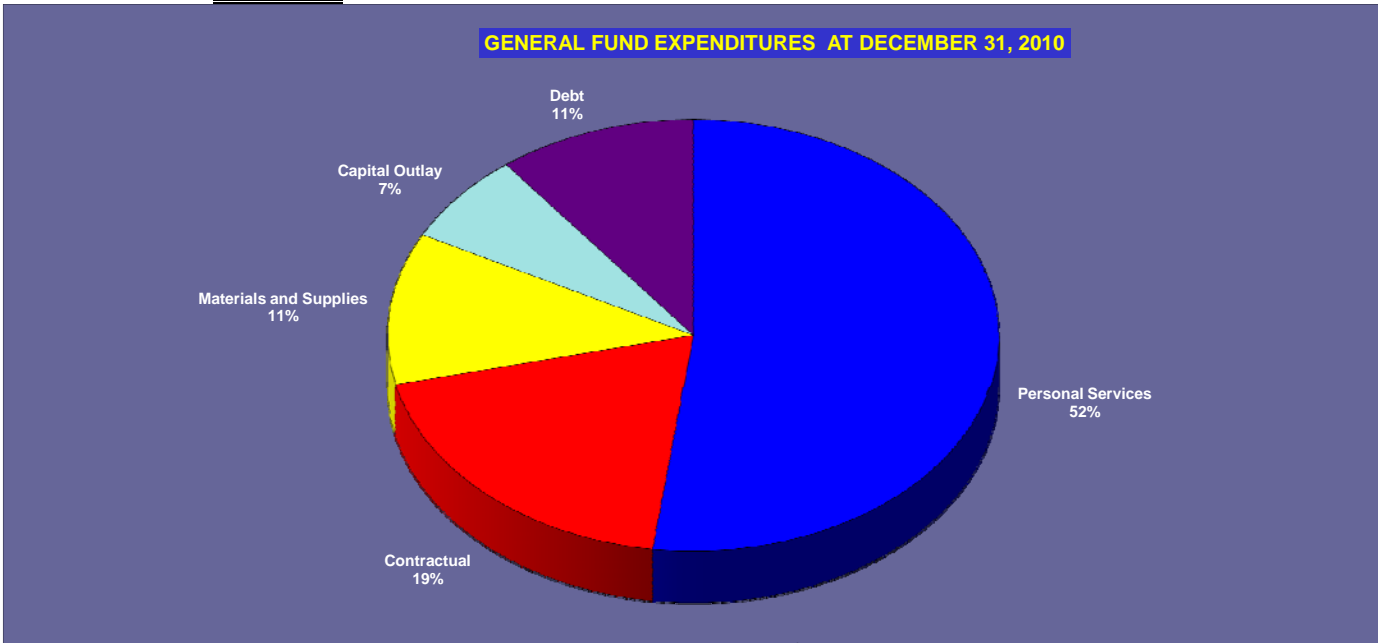
GENERAL FUND REVENUES AT DECEMBER 31, 2010

	<u>2010</u>	
Taxes	\$856,941	48.66
Intergovernmental	\$393,217	22.33
Licenses and Permits	\$75,635	4.29
Fines and Forefeitures	\$134,591	7.64
Investment Income	\$4,223	0.24
Rental	\$122,212	6.94
Other	\$174,439	9.90
	<u>\$1,761,258</u>	



GENERAL FUND EXPENDITURES AT DECEMBER 31, 2010

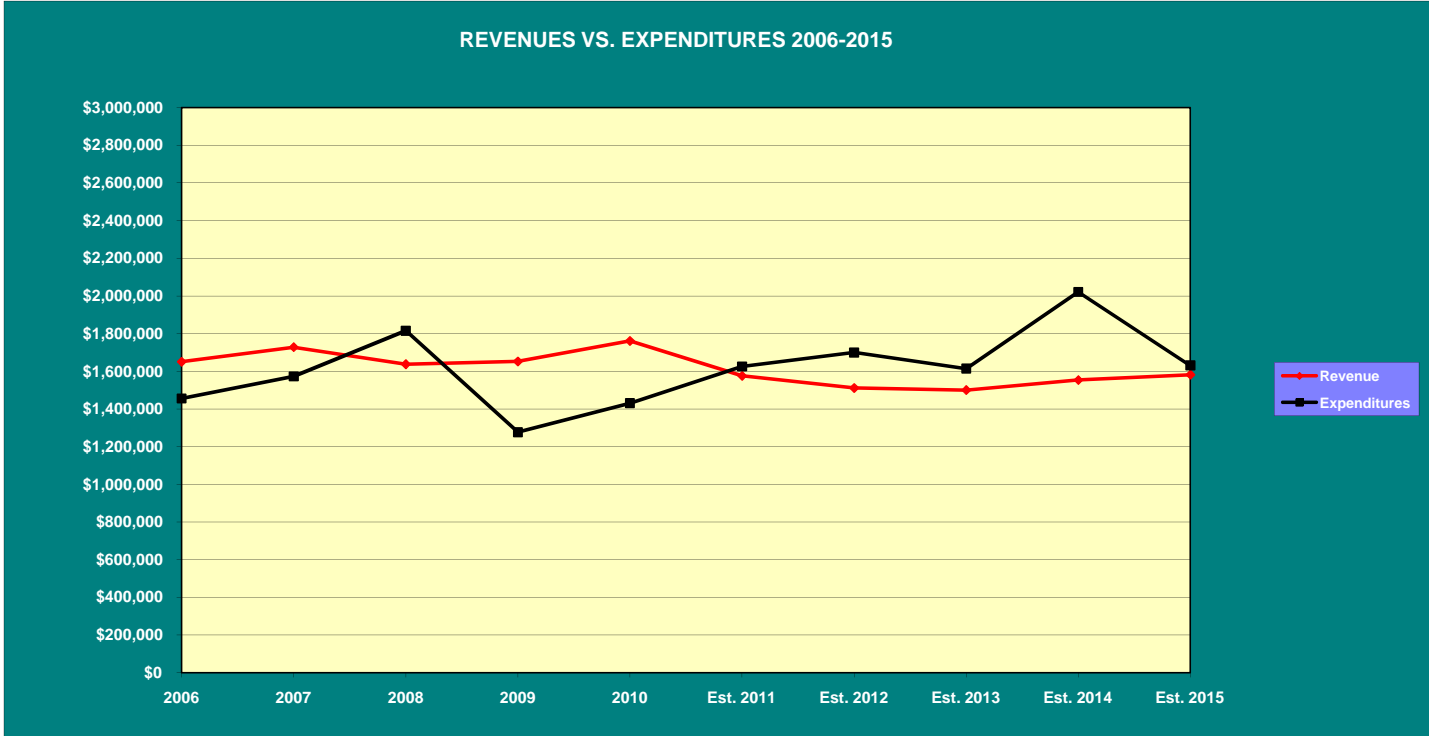
	<u>2010</u>	
Personal Services	\$745,598	52.11
Contractual	\$274,658	19.20
Materials and Supplies	\$162,926	11.39
Capital Outlay	\$97,556	6.82
Debt	\$150,000	10.48
	<u>\$1,430,738</u>	



CITY OF PATASKALA
FINANCIAL FORECAST
JANUARY 1, 2011-DECEMBER 31, 2015

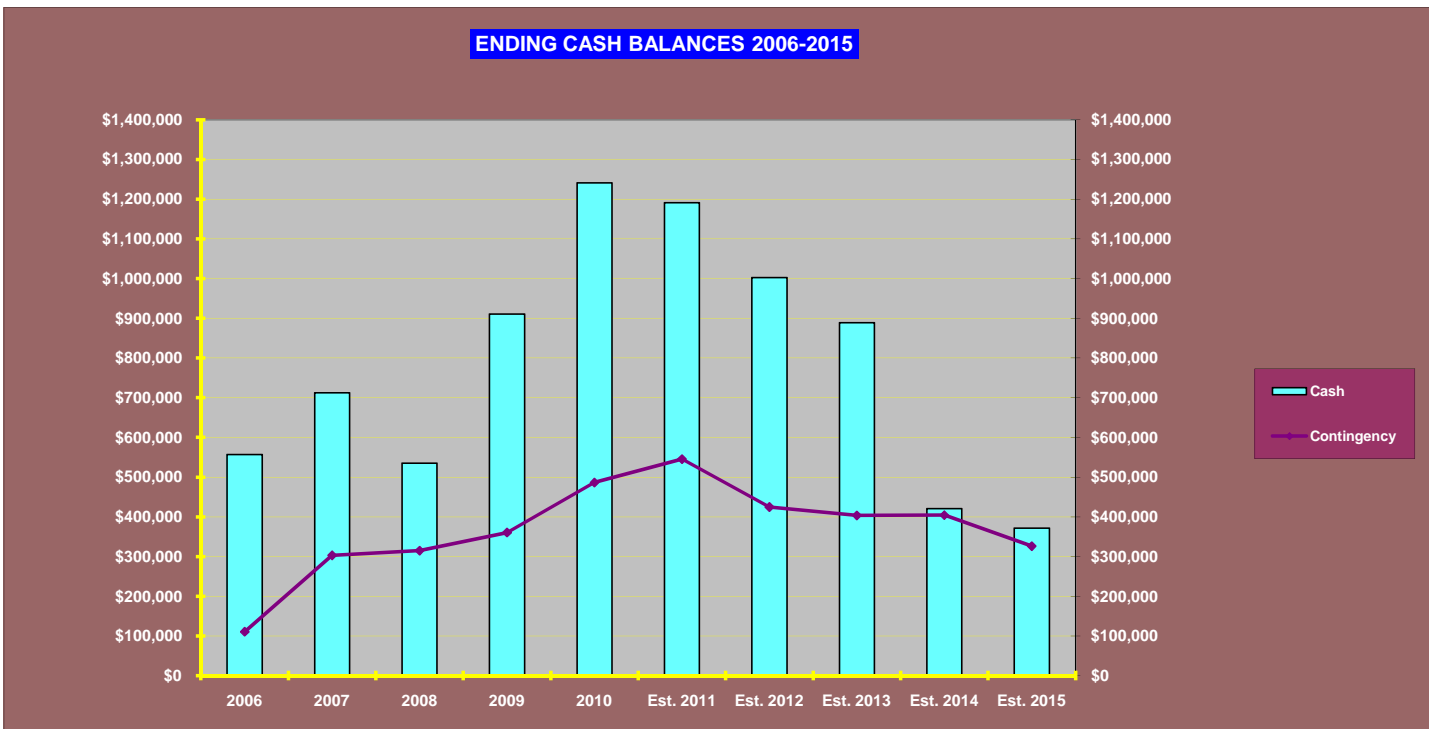
GENERAL FUND REVENUES VS. EXPENDITURES 2006 THROUGH 2015

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Est. 2011</u>	<u>Est. 2012</u>	<u>Est. 2013</u>	<u>Est. 2014</u>	<u>Est. 2015</u>
Revenue	\$1,650,738	\$1,728,194	\$1,637,591	\$1,652,219	\$1,761,258	\$1,575,567	\$1,511,293	\$1,500,376	\$1,553,509	\$1,582,033
Expenditures	\$1,455,572	\$1,572,484	\$1,815,049	\$1,276,580	\$1,430,739	\$1,625,680	\$1,699,533	\$1,614,249	\$2,021,684	\$1,631,081



ENDING BALANCE ANALYSIS 2006-2015

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Est. 2011</u>	<u>Est. 2012</u>	<u>Est. 2013</u>	<u>Est. 2014</u>	<u>Est. 2015</u>
Cash	\$556,666	\$712,376	\$534,918	\$910,557	\$1,241,076	\$1,190,963	\$1,002,723	\$888,849	\$420,675	\$371,626
Contingency	\$110,700	\$303,090	\$315,000	\$360,679	\$486,542	\$545,534	\$424,883	\$403,562	\$404,337	\$326,216



**CITY OF PATASKALA
FINANCIAL FORECAST
FOR THE PERIOD JANUARY 1, 2011 – DECEMBER 31, 2015**

FORECAST REVENUE ASSUMPTIONS

REVENUE LINE ITEM	EXPECTATIONS
<i>Real Estate Taxes</i>	<p>Property taxes include amounts levied against all real and public utility property located in the City. Real and public utility property tax revenue received during 2011 represents collections of 2010 taxes. These revenues are based upon tax rates assigned to assessed valuations. Generally the higher assessed valuation will equate to higher collection of tax revenues.</p> <p>Projected 2011 Revenues: The Licking County Auditor has certified the City will receive \$972,575 in real estate taxes in 2010. Based on actual collections received year-to-date, we expect to receive \$785,608 in actual collections.</p> <p>2012 -2015 Assumptions: We would expect real estate taxes to remain flat with a moderate 2% increase in 2012 through 2015. This is based on the current economic conditions both nationally and locally.</p>
<i>Personal Property Taxes</i>	<p>The tangible personal property was phased out in 2009 and future years based on the passage of the Commercial Activity Tax.</p> <p>Projected 2011 Revenues: We expect to receive \$0 in personal property taxes during 2011 and thereafter.</p>
<i>Rollback and Homestead</i>	<p>State law allows for certain reductions in the form of rollbacks and homestead exemptions for real estate taxes. The State of Ohio will reimburse the City for all revenues lost due to these exemptions.</p> <p>In addition, a two and one-half percent rollback is granted on residential property taxes and tax relief is provided to qualified elderly and disabled homeowners based on their income.</p> <p>This line item also accounts for tangible personal property tax reimbursements and utility deregulation tax reimbursements which were implemented with the passage of House Bill No. 66 which eliminated personal property taxes and enacted the Commercial Activity Tax. Based on the state budget beginning July 1, 2011, these payments will be phased out with the City receiving its final payment in 2011. Previously, collections were expected through 2018.</p>

REVENUE LINE ITEM	EXPECTATIONS
<i>Rollback and Homestead</i>	<p>Projected 2011 Revenues: The Licking County Auditor has certified the City will receive \$116,390 in rollback and homestead payments. The final property tax and utility deregulation tax reimbursements expected to be received equal \$6,281 which provides for a reasonable estimate of actual collections. Total estimated to be received is \$122,671.</p> <p>2012 -2015 Assumptions: We expect this line item to increase relative to the fluctuations in estimated real estate collections to be received. This line item is expected to receive rollback and homestead payments totaling \$113,000 while further expecting real estate collections to remain flat with modest increases, revenues are expected to increase 2% each year.</p>
<i>Local Government</i>	<p>Local government revenue is a share of six State-imposed taxes that is distributed to local governments. Beginning with distributions in the second half of 2005, the General Assembly froze distributions to local governments after reducing those distributions by about 20 percent. A freeze was placed on the Local Government Fund and although the freeze was lifted, growth is expected minimal based on current economic conditions.</p> <p>Governor Kasich's proposed budget effective July 1, 2011 provided cuts to the Local Government Fund which would reduce distributions by 50% over the next two year budget cycle, with a 25% reduction in fiscal year 2012 and 25% reduction in 2013. At this time it is anticipated that local government funding would return to 2010 levels in fiscal year 2014, or the second half of calendar year 2014.</p> <p>Furthermore, governments which had an income tax in place prior to the freeze placed on local government funds were eligible to receive distributions from the State Local Government Fund. However, based on the City not having an income tax in place the City will not receive distributions from the State Local Government Fund unless legislative changes are made.</p> <p>Projected 2011 Revenues: Based on proposed reductions, the City is expected to receive \$78,155 for 2011.</p> <p>2012 -2015 Assumptions: We expect to receive \$58,621, \$49,080, \$78,155 and \$82,175 for this period which includes projections for local government fund reductions.</p>

REVENUE LINE ITEM	EXPECTATIONS
<i>Estate Tax</i>	<p>Estate tax is collected by the County and distributed generally in two installments. These revenues are contingent upon the death of individuals with large estates and meet estate tax income criteria.</p> <p>Senate Bill 90 is legislation seeking the repeal of the estate tax for the estates of individuals. Recent legislation has amended the effective date from January 1, 2011 to January 1, 2013.</p> <p>Projected 2011 Revenues: Estate taxes received by the City have fluctuated since 2001 which is primarily attributed to changes in estate tax laws as well as the number of estates subject to such tax. The City is expected to receive \$25,000 in 2011 based on actual collections and notifications received.</p> <p>2012 -2015 Assumptions: Based upon the unpredictability associated with these revenues we are assuming the City will receive approximately \$25,000 in 2012 and then no future revenues beginning in 2013 based on Senate Bill 90.</p>
<i>Beer & Liquor Permits</i>	<p>These permits are required to be paid by all new and existing businesses which sell alcohol within City limits. The City has been experiencing a slight increase in restaurants and businesses in which such permits must be paid. These increases may provide possible future revenues.</p> <p>Projected 2011 Revenues: The City has estimated it will receive \$12,000 based on past history and new businesses coming to the City.</p> <p>2012 -2015 Assumptions: We would expect these revenues to increase approximately 3% per year from estimated 2011 updated budgeted amounts.</p>
<i>Mayor's Court</i>	<p>Mayor's Court revenues are derived from the number of citations issued by the City's police force and the subsequent collections of fines and fees.</p> <p>Based on administration policy changes, the City began collecting fines and court costs that were submitted to Licking County Municipal Court or collected by the City of Newark. Furthermore, new programs were established which included Alcohol/Indigent Support Fund, Court Security, and Diversion Program which are new revenue sources not collected in previous years as other governmental entities collected these fines.</p>

REVENUE LINE ITEM	EXPECTATIONS
<i>Mayor's Court (Continued)</i>	<p>Projected 2011 Revenues: The City estimates it will receive \$220,176 from Mayor's Court Fines and Court Costs which is attributable to increased enforcement and also the collection of revenues that were previously collected and retained by the Licking County Municipal Court. In addition, estimates also include hiring of additional police officers which is expected late 2011. These additional officers may create additional ticket revenues.</p> <p>2012 -2015 Assumptions: We would expect estimated revenues for future years to approximate \$160,000 which is less than expected 2011 collections.</p>
<i>Zoning Permits</i>	<p>These revenues are contingent upon several external factors and may fluctuate significantly from expectations. External factors to consider include the sale of new and existing homes, the possibility of new industry to the City, and the amount of disposable income available which may be invested home improvements.</p> <p>Projected 2011 Revenues: Based on the factors described above, we would expect zoning permits to remain flat or decrease based on the current housing market and economic environment. However, the hiring of a part-time code enforcement officer may increase revenues associated with enforcement related fines. We expect to receive \$60,000 for 2011 which is in-line with 2011 estimates.</p> <p>2012 -2015 Assumptions: We are projecting permit revenues to increase 3% beginning 2011 and thereafter.</p>
<i>Interest</i>	<p>Based on declining interest rates, available fund balances within the General Fund to invest, the nature of the City's investments which are tied to fluctuating interest rates interest income is projected to decrease overall. The City has maintained a very conservative investment approach and the current investments are inherent to the available investment options available.</p> <p>Projected 2011 Revenues: The City estimated it would receive \$3,100 in interest within its permanent budget, but based on interest rates and available fund balance to invest, we expect to receive less money than originally estimated. We expect to receive \$2,167 for 2011.</p> <p>2012 -2015 Assumptions: We are projecting interest revenues, not rates, will increase 3% from 2011 estimates based on the assumption that interest rates will slowly increase from the overall low current federal funds rate.</p>

REVENUE LINE ITEM	EXPECTATIONS
<i>Miscellaneous</i>	<p>The City has historically received various reimbursements, refunds, and small dollar transactions which are recorded within this line item. This line item includes Time Warner Cable Franchise Fees, Insight Franchise Fees, and AT&T Franchise Fees which are approximately \$151,200 and cell phone tower lease revenues of \$20,000. The City also collects approximately \$2,500 in miscellaneous revenues through reimbursements, public records requests, and various other small dollar items.</p> <p>Projected 2011 Revenues: Based on the above, we expect to receive approximately \$173,700 in 2011.</p> <p>2012 -2015 Assumptions: We are projecting revenues to be consistent with the amounts within the 2011 budget and expect an increase of \$3,000 per year.</p>
<i>Rent</i>	<p>Rental space is available within the City Municipal Building which is comprised of for-profit and non-profit organizations. The City's occupancy rates have been high since the City purchased the building in 2006.</p> <p>Projected 2011 Revenues: Contingent upon the City maintaining high occupancy rates with minimal turnover, the City projects to receive approximately \$96,090 in 2011, which includes uncertainty regarding the vacant space in the Municipal Building once rented by Hospice Inc.</p> <p>2012 -2015 Assumptions: We are expecting to receive an estimated \$98,000 beginning in 2012 and thereafter. Although lease agreements will be expiring over the next few years we do expect this to significantly impact the City as the majority of rented space relates to the Central Ohio Technical College. Furthermore, the expansion of the Central Ohio Technical College into the western edge of Licking County is not expected to impact rental revenues in the Municipal Building. These estimates also include the expectation that the Hospice Inc. space will be vacant over this period, although the City is aggressively seeking to rent this vacant space.</p>

**CITY OF PATASKALA
FINANCIAL FORECAST
FOR THE PERIOD JANUARY 1, 2011 – DECEMBER 31, 2015**

FORECAST EXPENDITURE ASSUMPTIONS

The City has historically adopted a balanced budget whereas the prior year carry-over fund balance plus the total amount of revenues certified by the County Auditor equals appropriations approved by Council, thus a balanced budget. Although the City has appropriated all available funds, we have performed an analysis to determine an average of actual expenditures by department in relation to the total appropriations adopted by Council. For the period of January 1, 2001 – December 31, 2010, the City has expended an average of 72% of the total available appropriations within the General Fund (See page 19 for this analysis of the total General Fund as well as General Fund departments). Based on the trend analysis by departments, we have multiplied 2011 appropriations adopted by Council by the applicable department’s historical spending percentages in relation to the total appropriations available plus any other known costs. Our expenditure assumptions were based on this analysis and also expected costs associated with salaries, benefits and relative inflation.

EXPENDITURE LINE ITEM	EXPECTATIONS
<i>Police</i>	<p>Starting in 2000 law enforcement expenditures paid from the General Fund have decreased significantly based upon costs being allocated to the Police Fund with 2006 being the first year that the only law enforcement costs paid from the General Fund were the Police Chief’s salary and benefits. The current budget anticipates that the Police Chief’s salary and benefits will be paid from the General Fund.</p> <p>Projected 2011 Expenditures: The police department appropriations include the Police Chief’s salary and benefits which total \$109,227. We expect 2011 Police expenditures to be this amount for 2011.</p> <p>2012-2015 Assumptions: For purposes of this forecast, we are assuming Council will continue to fund the Police Chief’s salary and benefits from the General Fund. We expect costs to increase 5% each year which would include step increases and also changes in health insurance benefit costs.</p>

**EXPENDITURE
LINE ITEM**

EXPECTATIONS

Lands & Buildings

This account line item in the General Fund is generally used for upkeep to the City's buildings and grounds. Historically, this line item has had expenditures significantly less than appropriated amounts, with an average of 59% since 2001.

Projected 2011 Expenditures: Included within the 2011 budget are the following projects: City Building (\$100,000), Town Hall/Police Station (\$125,000), Other City Facilities (\$20,000), Mink Street Garage Improvements (\$98,000), Energy Efficiency Grant Match (\$70,000) Facility Reserve Repairs (\$88,533), Court/Council Security (\$15,000) and miscellaneous land and building improvements (\$55,000). These capital improvement projects total \$571,533. The remaining 2011 lands and building budget includes utilities, and miscellaneous building supplies which total \$284,155. Based on historical analysis, we estimate total projected expenditures to be \$384,000.

2012-2015 Assumptions: Based on the City Administrator's updated capital improvements plan and considering non-capital improvement costs related to City operations, future costs are \$367,655, \$227,007, \$275,000, and \$275,000, respectively.

*Planning & Zoning,
Planning
Commission, &
Board of Zoning
Appeals*

Expenditures have historically increased since 2001 based on the development and growth of the City and the need for adequate resources to properly address the City's growth issues. These costs have increased from \$123,099 in 2001 to \$235,323 in 2010. Based on an analysis of past spending practices, this department has historically spends 87% of its available budget noting that 86% of its 2011 budget is dedicated to salaries and benefits.

Projected 2011 Expenditures: Based on historically 87% of this departments appropriations being liquidated, we project 2011 actual expenditures to be \$232,528 which would include costs associated with the hiring of a part-time code enforcement employee.

**EXPENDITURE
LINE ITEM**

EXPECTATIONS

*Planning & Zoning,
Planning
Commission, &
Board of Zoning
Appeals*

2012-2015 Assumptions: Based upon increased growth within the City, this department's costs will probably increased based upon zoning needs and issues. Based upon a significant portion of this department's budget dedicated to salaries and benefits, we would expect an overall increase of 5% per year which would include cost of living increases, benefits, and materials and supplies.

*Mayor, Mayor Court
Clerk, Court
Security, City
Administrator,
Service Director*

This line item includes the costs associated with the salaries and benefits of the Mayor, the Mayor Court Clerk, Court Security and a portion of the City Administrator and Service Director salaries. This line item also includes operational costs for the Mayor's Court and capital outlay costs budgeted for the Mayor, Administrator, and Service Director. Since 2001 these departments have expended an averaged 81% of budgeted appropriations.

Projected 2011 Expenditures: Salaries and benefits budgeted for the Mayor, Mayor Court Clerk, Court Security, Administrator, and Service Director total \$139,529. We expect remaining 2011 appropriations will be expended totaling \$71,383. Total estimated expenditures total \$210,642.

2011-2014 Assumptions: Expenditures are expected to increase 5% through 2012 which would include cost of living increases, benefits and also materials and supplies.

Legislative

This expenditure line item consists of costs associated with Council and the Clerk of Council's salary. Historically, 91% of budgeted appropriations have been expended and this is expected to remain consistent with future years.

Projected 2011 Expenditures: Salaries and benefits budgeted for Legislative total \$65,758. We expect remaining 2011 appropriations will be expended totaling \$8,460. Total estimated expenditures total \$74,218.

2011-2014 Assumptions: This line item is expected to increase approximately 3% per year which includes salary and benefit costs for the Council Clerk and materials and supply costs.

EXPENDITURE LINE ITEM	EXPECTATIONS
<i>Public Health</i>	<p>The City has a contract with the Licking County District Board of Health for services of which payment is made yearly.</p> <p>Projected 2011 Expenditures: The actual amount to be paid to the Licking County District Board of Health based on the current contract is \$61,500 for 2011.</p> <p>2012-2015 Assumptions: Costs are expected to increase 3% each year based on past history and the assumptions provided by the Licking County District Board of Health for future years.</p>
<i>Parks and Recreation</i>	<p>Compensation for the Parks and Recreation Association Board Members will be paid from the City's General Fund. This also includes the City's share of retirement contributions.</p> <p>Projected 2011 Expenditures: Contingent upon Board Members attending every scheduled meeting, costs are estimated to be \$2,649 for related salary and benefits.</p> <p>2012-2015 Assumptions: We would expect compensation to remain consistent with 2011 unless Council would authorize changes in compensation amounts related to Boards.</p>
<i>Finance Department</i>	<p>Costs associated with this department relate to salaries and benefits of the Finance Director (salary/retirement) and Finance Manager (salaries, retirement, and insurance). Additional fixed costs allocated to this department include compiling the City's financial statements, state auditor fees, and other contractual costs (i.e. BWC training certification fees, Industrial Appraisal, etc.).</p> <p>Projected 2011 Expenditures: Salaries and benefits budgeted for this department total \$95,979 and total estimated expenditures are \$101,380.</p> <p>2012-2015 Assumptions: This line item is expected to increase approximately 5% per year beginning in 2011 primarily attributed to salaries and benefits and also increases in contractual service costs.</p>
<i>Street Lights</i>	<p>This line item is associated with costs to operate street lights throughout the City. Expenditures are paid to American Electric Power.</p> <p>Projected 2011 Expenditures: We project 2011 costs to be approximately \$40,705 which is based upon costs incurred through May 2011 annualized through December 2011.</p> <p>2012-2015 Assumptions: Costs are expected to increase 3% per year based on inflation and also historical trends.</p>

**EXPENDITURE
LINE ITEM**

EXPECTATIONS

Legal

Costs include general legal services as well as magistrate costs for the City's Mayor's Court. This line item has expended approximately 86% of budgeted appropriations since 2001. The City hired a law director during 2009 and this is expected to continue into future years. The City will continue to use an outside legal firm for certain litigation matters as well as bond counsel.

Projected 2011 Expenditures: Salaries and benefits budgeted for Legislative total \$143,704. We expect remaining 2011 appropriations will be expended totaling \$34,921. Total estimated expenditures total \$178,625.

2012-2015 Assumptions: This line item is expected to increase approximately 5% per year beginning in 2011 primarily attributed to salaries and benefits and also increases in contractual service costs.

Liability Insurance

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2011, the City contracted with Ohio Government Risk Management Plan for property, boiler and machinery, inland marine, crime insurance, general liability insurance, and fleet insurance.

Projected 2011 Expenditures: The City has renewed its liability insurance for 2011 and expects additional costs associated with renewal of individual liability bonds for the administration. Actual expenditures for 2011 assigned to the General Fund will be \$24,721.

2012-2015 Assumptions: We expect liability insurance for 2012 and future years to increase 5% thereafter pending no large significant claims.

Other

This line item includes activity for the Cemetery, Personnel Board, Charter Review wages, County Auditor Fees, Audit Fees, General Office, and Contingency and Transfers Out to the Park Fund and Sesquicentennial Fund. The total 2011 budgeted appropriations are \$951,008 which includes \$545,534 budgeted specifically for Contingency. Remaining line items include costs for salaries and benefits, materials and supplies, and contractual services. Since 2001 (excluding Contingency) these line items have expended approximately 85% of budgeted expenditures.

Expenditures from the Contingency line item require specific Council approval prior to the expenditure occurring. We are assuming that any expenditure from the Contingency line item would be extraordinary in nature, for example, the early extinguishment of debt or a catastrophe.

**EXPENDITURE
LINE ITEM**

EXPECTATIONS

Other

Projected 2011 Expenditures: We do not expect Council to utilize contingency funds during 2011. We estimate non-Contingency related expenditures to be \$47,028 or 82% of remaining non-contingency appropriations of \$57,351.

2012-2015 Assumptions: We expect non-Contingency related costs to increase 5% per year which would include salaries and benefits, contractual costs, and materials and supplies.

Based on the City's Purchasing and Procedures Manual, Section VII, the City shall strive to appropriate to the Contingency line item 10%-25% of total General Fund appropriations. Consistent with 2011 and for the purposes of this forecast, we shall set-aside 25% of Contingency related dollars in the General Fund in 2011-2013 and 20% for 2014-2015. Therefore, we estimate these amounts to be \$424,833, \$403,562, \$404,337, and \$326,216, respectively, for the period January 1, 2012 –December 31, 2015.

Total non-contingency costs (including an estimated \$50,000 expended by Council each year) is \$99,379, \$104,348, \$109,566, and \$115,044, respectively, for the period January 1, 2012 –December 31, 2015.

Debt Service

Beginning in 2007, the City made its first principal and interest payments associated with the purchase of the Municipal Building in December 2006. Rent from the leased space would be earmarked for debt service. As a cost saving measure in December 2009 the City elected to retire the outstanding Bond Anticipation Note totaling \$860,000 and secure a loan through Park National Bank. This is a five-year loan that allows the City to retire the loan earlier than the established amortization schedule (prepayment option).

Projected 2011 Expenditures: The City has budgeted \$150,000 to be used toward debt service.

2012-2015 Assumptions: Council's intent is that rent earned from leased space would pay for debt service. The current estimates of future rental income are \$98,000 per year, and the City will contribute additional funds to retire this debt obligation. We are estimating future debt service expenditures to be \$150,000 per year with final retirement of these notes in 2014 of \$451,417.

CITY OF PATASKALA
 LICKING COUNTY
 FINANCIAL FORECAST
 ANALYSIS OF EXPENDITURES AND APPROPRIATIONS - TOTAL GENERAL FUND

<u>YEAR</u>	<u>FUND</u>	<u>TOTAL APPROPRIATIONS</u>	<u>ACTUAL EXPENDITURES</u>	<u>% EXPENDED</u>
2001	General	\$ 1,231,067	\$ 923,989	75%
2002	General	1,486,426	1,066,368	72%
2003	General	1,793,746	1,356,309	76%
2004	General	1,871,362	1,307,106	70%
2005	General	1,872,162	1,546,096	83%
2006	General	1,815,343	1,455,572	80%
2007	General	2,186,553	1,572,482	72%
2008	General	2,323,178	1,815,049	78%
2009	General	2,090,093	1,276,580	61%
2010	General	2,493,733	1,430,739	57%
TOTAL GENERAL FUND		<u>\$ 19,163,663</u>	<u>\$ 13,750,290</u>	<u>72%</u>

CONCLUSION: Based on the information provided above the City has expended 72% of amounts budgeted for the General Fund since 2001.

CITY OF PATASKALA
LICKING COUNTY
ANALYSIS OF EXPENDITURES AND APPROPRIATIONS - GENERAL FUND DEPARTMENTS

<u>YEARS</u>	<u>FUND</u>	<u>TOTAL APPROPRIATIONS</u>	<u>ACTUAL EXPENDITURES</u>	<u>% EXPENDED</u>
2010-2001	Police	\$ 1,792,557	\$ 1,704,428	95%
	Street Lights	450,071	405,688	90%
	Health Board	466,673	466,133	100%
	Parks & Rec	77,087	51,603	67%
	Planning & Zoning	2,453,613	2,131,002	87%
	Cemetery	10,799	6,662	62%
	Mayor, Mayor Clerk & Court Security	745,714	677,590	91%
	Administrator & Service Director	936,323	658,189	70%
	Service Director	246,883	224,102	91%
	Personnel Board	13,275	5,406	41%
	Council & Clerk	587,333	533,312	91%
	Finance Dir & Mgr	1,154,249	906,319	79%
	Lands & Buildings	3,387,575	1,984,332	59%
	County Auditor Fees	197,300	159,099	81%
	State Auditor Fees	114,336	97,835	86%
	Legal	1,887,492	1,615,921	86%
	BWC/Gates	131,400	116,070	88%
	Liability	956,741	718,265	75%
	General Office	176,266	162,360	92%
	Contingency	2,538,532	327,715	13%
	Charter Review	5,444	2,206	41%
	Advances Out	10,000	10,000	100%
	Debt Service	824,000	786,053	95%
	Total 2010-2001	<u>\$ 19,163,663</u>	<u>\$ 13,750,290</u>	<u>72%</u>

CITY OF PATASKALA
LICKING COUNTY
EXPENDITURES AND APPROPRIATIONS - GENERAL FUND DEPARTMENTS

<u>YEAR</u>	<u>FUNCTION</u>	<u>TOTAL APPROPRIATIONS</u>	<u>ACTUAL EXPENDITURES</u>	<u>% EXPENDED</u>
2010	Police	\$ 97,450	\$ 97,530	100%
	Street Lights	50,000	48,675	97%
	Health Board	59,300	59,300	100%
	Planning & Zoning	261,284	235,323	90%
	Mayor, Mayor Clerk & Court Security	86,996	74,358	85%
	Administrator & Service Director	131,453	106,165	81%
	Personnel Board	1,930	753	39%
	Council & Clerk	76,222	70,535	93%
	Finance Dir & Mgr	124,245	119,356	96%
	Parks and Recreation	3,463	1,646	48%
	Charter Review	5,444	2,206	41%
	Lands & Buildings	659,160	200,229	30%
	County Auditor Fees	25,000	19,352	77%
	State Auditor Fees	7,656	7,656	100%
	Legal	212,132	197,980	93%
	Liability	25,600	24,208	95%
	General Office	20,600	15,467	75%
	Contingency	495,798	-	0%
	Debt Service	150,000	150,000	100%
	Total 2010	<u>\$ 2,493,733</u>	<u>\$ 1,430,739</u>	<u>57%</u>

CITY OF PATASKALA
LICKING COUNTY
EXPENDITURES AND APPROPRIATIONS - GENERAL FUND DEPARTMENTS

<u>YEAR</u>	<u>FUNCTION</u>	<u>TOTAL APPROPRIATIONS</u>	<u>ACTUAL EXPENDITURES</u>	<u>% EXPENDED</u>
2009	Police	\$ 107,553	\$ 105,480	98%
	Street Lights	48,071	47,615	99%
	Health Board	57,500	57,500	100%
	Planning & Zoning	249,402	235,491	94%
	Cemetery	30	30	100%
	Mayor & Mayor Clerk	92,687	68,339	74%
	Administrator & Service Director	133,266	92,325	69%
	Personnel Board	1,850	761	41%
	Council & Clerk	77,883	68,751	88%
	Finance Dir & Mgr	127,597	112,778	88%
	Lands & Buildings	387,075	164,027	42%
	County Auditor Fees	25,000	16,751	67%
	State Auditor Fees	4,000	4,002	100%
	Legal	257,500	204,614	79%
	BWC/Gates	25,000	19,653	79%
	Liability	65,000	20,747	32%
	General Office	20,000	14,835	74%
	Contingency	360,679	-	0%
	Debt Service	50,000	42,881	86%
	Total 2009	<u>\$ 2,090,093</u>	<u>\$ 1,276,580</u>	<u>61%</u>

CITY OF PATASKALA
LICKING COUNTY
EXPENDITURES AND APPROPRIATIONS - GENERAL FUND DEPARTMENTS

YEAR	FUNCTION	TOTAL APPROPRIATIONS	ACTUAL EXPENDITURES	% EXPENDED
2008	Police	\$ 108,100	\$ 104,778	97%
	Street Lights	50,000	39,910	80%
	Health Board	57,500	57,500	100%
	Planning & Zoning	292,634	267,122	91%
	Cemetery	3,863	2,286	59%
	Mayor & Mayor Clerk	86,182	80,254	93%
	Administrator & Service Director	88,561	83,794	95%
	Service Director	-	-	0%
	Personnel Board	1,850	402	22%
	Council & Clerk	85,797	72,430	84%
	Finance Dir & Mgr	129,575	118,716	92%
	Lands & Buildings	429,398	251,331	59%
	County Auditor Fees	27,500	20,174	73%
	State Auditor Fees	4,000	3,951	99%
	Legal	229,000	196,819	86%
	BWC/Gates	25,000	24,279	97%
	Liability	104,700	26,987	26%
	General Office	24,000	12,039	50%
	Contingency	98,518	-	0%
	Advance Out	10,000	10,000	100%
	Debt Service	467,000	442,277	95%
	Total 2008	<u>\$ 2,323,178</u>	<u>\$ 1,815,049</u>	<u>78%</u>

CITY OF PATASKALA
LICKING COUNTY
EXPENDITURES AND APPROPRIATIONS - GENERAL FUND DEPARTMENTS

YEAR	FUNCTION	TOTAL APPROPRIATIONS	ACTUAL EXPENDITURES	% EXPENDED
2007	Police	\$ 168,333	\$ 165,115	98%
	Street Lights	50,000	41,756	84%
	Health Board	57,500	57,500	100%
	Planning & Zoning	262,851	232,299	88%
	Cemetery	3,792	2,915	77%
	Mayor & Mayor Clerk	79,720	72,304	91%
	Administrator & Service Director	145,612	76,237	52%
	Service Director	36,400	27,236	75%
	Personnel Board	1,732	660	38%
	Council & Clerk	70,070	63,774	91%
	Finance Dir & Mgr	124,801	110,461	89%
	Lands & Buildings	309,077	202,506	66%
	County Auditor Fees	25,000	22,852	91%
	State Auditor Fees	15,000	15,000	100%
	Legal	226,500	191,785	85%
	BWC/Gates	21,400	20,438	96%
	Liability	108,675	99,525	92%
	General Office	20,000	19,225	96%
	Contingency	303,090	-	0%
	Debt Service	157,000	150,894	96%
	Total 2007	\$ 2,186,553	\$ 1,572,482	72%

CITY OF PATASKALA
LICKING COUNTY
ANALYSIS OF EXPENDITURES AND APPROPRIATIONS - GENERAL FUND DEPARTMENTS

<u>YEAR</u>	<u>FUNCTION</u>	<u>TOTAL APPROPRIATIONS</u>	<u>ACTUAL EXPENDITURES</u>	<u>% EXPENDED</u>
2006	Police	\$ 97,296	\$ 96,410	99%
	Street Lights	52,000	41,110	79%
	Health Board	57,500	57,000	99%
	Planning & Zoning	272,133	247,691	91%
	Cemetery	2,972	1,431	48%
	Mayor & Mayor Clerk	74,050	68,966	93%
	Administrator & Service Director	106,522	50,076	47%
	Service Dir	36,585	35,721	98%
	Personnel Board	1,728	719	42%
	Council & Clerk	68,140	64,415	95%
	Finance Dir & Mgr	138,190	104,414	76%
	Lands & Buildings	365,930	268,488	73%
	County Auditor Fees	23,000	22,731	99%
	State Auditor Fees	13,000	13,000	100%
	Legal	218,100	198,971	91%
	BWC/Gates	20,000	17,077	85%
	Liability	123,000	115,910	94%
	General Office	26,666	22,909	86%
	Contingency	110,700	28,533	26%
	Total 2006	<u>\$ 1,815,343</u>	<u>\$ 1,455,572</u>	<u>80%</u>

CITY OF PATASKALA
LICKING COUNTY
ANALYSIS OF EXPENDITURES AND APPROPRIATIONS - GENERAL FUND DEPARTMENTS

YEAR	FUNCTION	TOTAL APPROPRIATIONS	ACTUAL EXPENDITURES	%
2005	Police	\$ 233,200	\$ 207,647	89%
	Street Lights	50,000	44,505	89%
	Health Board	47,693	47,693	100%
	Planning & Zoning	262,540	224,075	85%
	Cemetery	71	-	0%
	Mayor & Mayor Clerk	66,751	62,315	93%
	Administrator & Service Director	75,500	40,710	54%
	Service Dir	35,500	35,352	100%
	Personnel Board	1,730	810	47%
	Council & Clerk	49,625	46,972	95%
	Finance Dir & Mgr	145,085	91,769	63%
	Lands & Buildings	357,365	283,692	79%
	County Auditor Fees	17,000	7,367	43%
	State Auditor Fees	12,480	10,059	81%
	Legal	185,500	155,639	84%
	BWC/Gates	20,000	19,511	98%
	Liability	115,000	103,169	90%
	General Office	20,000	18,434	92%
	Contingency	177,122	146,376	83%
	Total 2005	<u>\$ 1,872,162</u>	<u>\$ 1,546,095</u>	<u>83%</u>

CITY OF PATASKALA
LICKING COUNTY
ANALYSIS OF EXPENDITURES AND APPROPRIATIONS - GENERAL FUND DEPARTMENTS

YEAR	FUNCTION	TOTAL APPROPRIATIONS	ACTUAL EXPENDITURES	% EXPENDED
2004	Police	\$ 237,301	\$ 176,343	74%
	Street Lights	50,000	45,481	91%
	Health Board	44,546	44,546	100%
	Planning & Zoning	214,114	196,187	92%
	Cemetery	71	-	0%
	Mayor & Mayor Clerk	65,289	61,213	94%
	Administrator & Service Director	79,826	66,962	84%
	Service Dir	35,000	32,705	93%
	Personnel Board	305	244	80%
	Council & Clerk	46,232	42,737	92%
	Finance Dir & Mgr	112,536	80,924	72%
	Lands & Buildings	321,570	236,221	73%
	County Auditor Fees	15,000	14,408	96%
	State Auditor Fees	15,000	10,140	68%
	Legal	171,060	167,791	98%
	BWC/Gates	20,000	15,112	76%
	Liability	110,000	105,533	96%
	General Office	20,000	10,559	53%
	Contingency	313,512	-	0%
	Total 2004	<u>\$ 1,871,362</u>	<u>\$ 1,307,106</u>	<u>70%</u>

CITY OF PATASKALA
LICKING COUNTY
ANALYSIS OF EXPENDITURES AND APPROPRIATIONS - GENERAL FUND DEPARTMENTS

YEAR	FUNCTION	TOTAL APPROPRIATIONS	ACTUAL EXPENDITURES	% EXPENDED
2003	Police	\$ 276,800	\$ 264,354	96%
	Street Lights	40,000	40,000	100%
	Health Board	29,488	29,488	100%
	Parks & Rec	15,793	15,750	100%
	Planning & Zoning	243,320	207,002	85%
	Mayor & Mayor Clerk	72,039	69,906	97%
	Administrator & Service Director	55,198	45,120	82%
	Service Dir	33,943	32,029	94%
	Personnel Board	750	350	47%
	Council & Clerk	43,309	40,139	93%
	Finance Dir & Mgr	117,770	81,310	69%
	Lands & Buildings	205,000	120,074	59%
	County Auditor Fees	15,000	11,173	74%
	State Auditor Fees	17,000	16,500	97%
	Legal	165,900	160,272	97%
	Liability	130,000	123,882	95%
	General Office	-	12,860	100%
	Contingency	332,436	86,100	26%
	Total 2003	<u>\$ 1,793,746</u>	<u>\$ 1,356,309</u>	<u>76%</u>

CITY OF PATASKALA
LICKING COUNTY
ANALYSIS OF EXPENDITURES AND APPROPRIATIONS - GENERAL FUND DEPARTMENTS

<u>YEAR</u>	<u>FUNCTION</u>	<u>TOTAL APPROPRIATIONS</u>	<u>ACTUAL EXPENDITURES</u>	<u>% EXPENDED</u>
2002	Police	\$ 254,524	\$ 253,676	100%
	Street Lights	30,000	28,681	96%
	Health Board	28,646	28,646	100%
	Parks & Rec	50,000	34,207	68%
	Planning & Zoning	206,335	162,713	79%
	Mayor & Mayor Clerk	74,500	66,900	90%
	Administrator & Service Director	47,885	42,623	89%
	Service Dir	34,955	31,317	90%
	Personnel Board	400	400	100%
	Council & Clerk	41,000	38,798	95%
	Finance Dir & Mgr	73,500	44,642	61%
	Lands & Buildings	204,500	138,287	68%
	County Auditor Fees	13,800	13,794	100%
	State Auditor Fees	8,200	-	0%
	Legal	122,500	100,866	82%
	Liability	85,000	16,909	20%
	Contingency	210,681	63,909	30%
	Total 2002	<u>\$ 1,486,426</u>	<u>\$ 1,066,368</u>	<u>72%</u>

CITY OF PATASKALA
LICKING COUNTY
ANALYSIS OF EXPENDITURES AND APPROPRIATIONS - GENERAL FUND DEPARTMENTS

<u>YEAR</u>	<u>FUNCTION</u>	<u>TOTAL APPROPRIATIONS</u>	<u>ACTUAL EXPENDITURES</u>	<u>% EXPENDED</u>
2001	Police	\$ 212,000	\$ 233,095	110%
	Street Lights	30,000	27,955	93%
	Health Board	27,000	26,960	100%
	Planning & Zoning	189,000	123,099	65%
	Mayor & Mayor Clerk	47,500	53,035	112%
	Administrator & Service Director	72,500	54,177	75%
	Service Dir	34,500	29,742	86%
	Personnel Board	1,000	307	31%
	Council & Clerk	29,055	24,761	85%
	Finance Dir & Mgr	60,950	41,949	69%
	Lands & Buildings	148,500	119,477	80%
	County Auditor Fees	11,000	10,497	95%
	State Auditor Fees	18,000	17,527	97%
	Legal	99,300	41,184	41%
	Liability	89,766	81,395	91%
	General Office	25,000	36,032	144%
	Contingency	135,996	2,797	2%
	Total 2001	<u>\$ 1,231,067</u>	<u>\$ 923,989</u>	<u>75%</u>