

City of Mansfield, Ohio Finance Department Report

01/01/11 to 12/31/11

**Linn Steward, CPA
Finance Director**



City of Mansfield, Ohio

Linn Steward CPA, Finance Director

30 North Diamond Street
7th Floor
Mansfield, Ohio 44902

Phone (419) 755-9781
Fax (419) 755-9405
email: Lsteward@ci.mansfield.oh.us

January 30, 2012

To: City Council
Mayor Theaker
Elected Officials
Citizens of Mansfield

As of December 31, 2011 the City received 97.65% of estimated revenue and expended or encumbered 87.82% of appropriations. The General Fund received 108.63% of estimated revenue, and expended or encumbered 93.99% of appropriations. The Safety Services Fund received 99.74% of estimated revenue, and expended or encumbered 96.85% of appropriations.

Compared to 2010, revenues are up \$182,881 and \$514,734 in the General Fund and Safety Services Fund respectively. The differences are due to an increase in estate tax receipts in the General Fund and income tax receipts in the Safety Services Fund. Sewer Fund revenues are \$1,305,582 higher than 2010. Increased Sewer Fund revenues are due to the timing of receipts from the Richland County sewer contract.

Expenditure comparisons show decreases in most of the major funds. Decreases in these funds are attributable to departmental cuts throughout the City.

By the end of the 4th quarter the City's overall cash balance decreased by \$1,766,755 to a balance of \$24,033,986. The City's annual debt payments contributed to this decrease.

The General Fund finished the year with a cash balance of \$452,161, however temporary advances of \$1,377,188, \$196,927, and \$46,425 were made to the Safety Services Fund, Grant Fund and Reid Industrial Park Fund respectively. General Fund advances prevented these three funds from finishing the year with a negative cash balance. These advances will be repaid to the General Fund in January 2012. All other funds finished the year with a positive cash balance.

The deficits in the Grant Fund and Reid Industrial Park Fund are due to reimbursements from grants not yet received. The Safety Services Fund deficit was reduced from \$1,994,476 on January 1, 2011 to \$1,377,188 on December 31, 2011. This reduction is the result of an increase in income tax collections and a decrease in spending.

Income tax collections (including penalty, interest and court costs) totaled \$23,740,740 in 2011. This is \$575,951 (2%) more than 2010 collections (page 23). Actual revenue in the Income Tax Holding Fund was 103.11% of estimated revenue.

The City issued \$540,779 in income tax refunds during the year. As of December 31, 2011 the City owed \$11,998 in pending income tax refunds.

Collections from the City's top 50 withholding accounts were down 0.91% from last year's collections. Twenty-six of the City's top 50 employers reported lower taxable wages when comparing 2010 to 2011 (page 28).

The City's investment portfolio (page 18) consists of a public funds high yield savings account, commercial paper, securities, and certificates of deposit.

The cash necessary for day-to-day operations is kept in the most liquid form available (checking, savings, etc.). As cash flow allows, we invest in the highest yielding instrument available. As of December 31, 2011, the City had \$2,323,094 (10%) in liquid cash accounts and \$20,492,716 (90%) in securities and/or certificates of deposit.

The City earned \$244,985 in interest during 2011.



Linn Steward, CPA
Finance Director

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City of Mansfield, Ohio

Revenue Budget by Fund

Through 12/31/11

Fund	Adopted Budget	Budget Amendments	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year Transactions
Fund 101 - General Fund	\$10,634,190.00	\$97,898.00	\$10,732,088.00	\$11,658,754.66	(\$926,666.66)	108.63%	\$11,475,873.96
Fund 202 - Street Maintenance and Repair	\$1,770,000.00	\$0.00	\$1,770,000.00	\$1,974,319.74	(\$204,319.74)	111.54%	\$2,003,215.43
Fund 203 - State Highway	\$148,000.00	\$0.00	\$148,000.00	\$157,507.28	(\$9,507.28)	106.42%	\$148,031.10
Fund 205 - Regional Community Advancement	\$820,140.00	\$362,491.00	\$1,182,631.00	\$1,106,561.35	\$76,069.65	93.57%	\$1,094,271.14
Fund 207 - Community Development	\$4,719,541.00	\$0.00	\$4,719,541.00	\$2,054,380.83	\$2,665,160.17	43.53%	\$2,553,598.48
Fund 210 - Drug Law Enforcement	\$3,400.00	\$0.00	\$3,400.00	\$3,725.16	(\$325.16)	109.56%	\$3,004.21
Fund 211 - Law Enforcement	\$61,000.00	\$0.00	\$61,000.00	\$39,794.19	\$21,205.81	65.24%	\$48,034.25
Fund 214 - Safety Services	\$20,206,147.00	\$803,751.00	\$21,009,898.00	\$20,955,861.49	\$54,036.51	99.74%	\$20,441,127.71
Fund 215 - Permissive Sales Tax	\$678,500.00	\$0.00	\$678,500.00	\$668,753.98	\$9,746.02	98.56%	\$696,181.72
Fund 216 - Industrial Development	\$444,000.00	\$13,153.00	\$457,153.00	\$185,927.38	\$271,225.62	40.67%	\$264,276.65
Fund 217 - Indigent Drivers Alcohol Treat	\$56,860.00	\$0.00	\$56,860.00	\$55,127.22	\$1,732.78	96.95%	\$58,718.88
Fund 219 - Court Computerization	\$67,033.00	\$0.00	\$67,033.00	\$124,867.40	(\$57,834.40)	186.28%	\$69,941.50
Fund 222 - Justice Assistance Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	\$28,860.00
Fund 224 - Grant Fund	\$3,976,152.00	\$1,374,700.00	\$5,350,852.00	\$3,162,684.96	\$2,188,167.04	59.11%	\$8,032,335.94
Fund 225 - Probation Services	\$178,000.00	\$0.00	\$178,000.00	\$219,995.98	(\$41,995.98)	123.59%	\$177,592.31
Fund 226 - Court Costs	\$671,000.00	\$0.00	\$671,000.00	\$773,382.19	(\$102,382.19)	115.26%	\$741,369.00
Fund 301 - Debt Service	\$1,399,149.00	\$0.00	\$1,399,149.00	\$1,418,414.47	(\$19,265.47)	101.38%	\$1,569,116.58
Fund 404 - Street Resurfacing	\$3,241,275.00	\$55,429.00	\$3,296,704.00	\$3,295,076.74	\$1,627.26	99.95%	\$3,090,099.84
Fund 409 - Issue II Capital Improvements	\$1,368,314.00	\$0.00	\$1,368,314.00	\$443,595.16	\$924,718.84	32.42%	\$900,816.23
Fund 411 - Section 108 Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	\$424,929.92
Fund 413 - WWTP Final Clarification Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	\$51,173.05
Fund 417 - Reid Industrial Park	\$814,631.00	\$0.00	\$814,631.00	\$468,454.75	\$346,176.25	57.51%	\$1,265,129.97
Fund 502 - Water Fund	\$7,390,300.00	\$0.00	\$7,390,300.00	\$8,457,907.04	(\$1,067,607.04)	114.45%	\$8,546,259.16
Fund 503 - Sewer Fund	\$7,642,681.00	\$0.00	\$7,642,681.00	\$8,852,491.62	(\$1,209,810.62)	115.83%	\$7,546,909.60
Fund 504 - Airport Fund	\$469,835.00	\$5,999.00	\$475,834.00	\$431,135.28	\$44,698.72	90.61%	\$437,495.81
Fund 601 - Garage Operating	\$1,387,359.00	\$121,687.00	\$1,509,046.00	\$1,406,499.48	\$102,546.52	93.20%	\$1,213,738.77
Fund 602 - Information Technology	\$685,670.00	\$57,163.00	\$742,833.00	\$643,429.16	\$99,403.84	86.62%	\$644,056.84
Fund 603 - Utility Collections	\$1,741,126.00	\$46,684.00	\$1,787,810.00	\$1,685,631.44	\$102,178.56	94.28%	\$1,680,471.36
Fund 606 - Health Insurance	\$5,794,022.00	\$905,204.00	\$6,699,226.00	\$6,640,633.93	\$58,592.07	99.13%	\$7,314,477.76

City of Mansfield, Ohio

Revenue Budget by Fund

Through 12/31/11

Fund	Adopted Budget	Budget Amendments	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Rec'd	Prior Year Transactions
Fund 607 - Property/Liability Insurance	\$500,000.00	\$25,000.00	\$525,000.00	\$503,630.23	\$21,369.77	95.93%	\$1,279,319.84
Fund 608 - Workers' Compensation	\$621,528.00	\$0.00	\$621,528.00	\$798,130.58	(\$176,602.58)	128.41%	\$862,495.25
Fund 609 - Benefit Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	\$2,560,625.44
Fund 703 - Unclaimed Money	\$15,000.00	\$0.00	\$15,000.00	\$4,708.51	\$10,291.49	31.39%	\$42,500.39
Fund 707 - Adopt-A-Park	\$1,000.00	\$0.00	\$1,000.00	\$700.00	\$300.00	70.00%	\$900.00
Fund 708 - Safety Town	\$10,123.00	\$0.00	\$10,123.00	\$7,795.00	\$2,328.00	77.00%	\$10,550.00
Fund 801 - Income Tax Holding	\$22,500,000.00	\$388,000.00	\$22,888,000.00	\$23,599,075.69	(\$711,075.69)	103.11%	\$22,888,941.52
Fund 802 - OSP Fines/Law Library	\$67,000.00	\$0.00	\$67,000.00	\$65,631.75	\$1,368.25	97.96%	\$70,718.02
Fund 803 - Sewer/Street Opening	\$3,000.00	\$0.00	\$3,000.00	\$3,130.00	(\$130.00)	104.33%	\$4,080.00
Fund 805 - Building Security	\$25,000.00	\$15,107.00	\$40,107.00	\$57,439.93	(\$17,332.93)	143.22%	\$43,654.24
Fund 808 - Transient Occupancy Tax	\$200,000.00	\$35,000.00	\$235,000.00	\$231,772.44	\$3,227.56	98.63%	\$201,778.36
Fund 811 - Board of Building Standards	\$1,700.00	\$1,050.00	\$2,750.00	\$2,319.49	\$430.51	84.35%	\$1,707.16
Fund 812 - Utility Deposits	\$250.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%	\$0.00
Grand Totals	\$100,312,926.00	\$4,308,316.00	\$104,621,242.00	\$102,159,246.50	\$2,461,995.50	97.65%	\$110,488,377.39

City of Mansfield, Ohio

Expense Budget by Fund

Through 12/31/11

Fund	Adopted Budget	Budget Amendments	Amended Budget	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used	Prior Year Transactions
Fund 101 - General Fund	\$10,521,072.83	\$129,864.56	\$10,650,937.39	\$0.00	\$10,010,713.26	\$640,224.13	93.99%	\$11,038,416.94
Fund 202 - Street Maintenance and Repair	\$2,587,048.00	(\$672,696.13)	\$1,914,351.87	\$0.00	\$1,747,375.32	\$166,976.55	91.28%	\$1,975,255.66
Fund 203 - State Highway	\$148,000.00	\$0.00	\$148,000.00	\$0.00	\$141,269.31	\$6,730.69	95.45%	\$173,176.42
Fund 205 - Regional Community Advancement	\$907,803.00	\$351,667.75	\$1,259,470.75	\$0.00	\$1,049,632.35	\$209,838.40	83.34%	\$1,130,321.55
Fund 207 - Community Development	\$4,719,541.00	(\$11,850.00)	\$4,707,691.00	\$0.00	\$2,174,833.58	\$2,532,857.42	46.20%	\$2,482,742.29
Fund 210 - Drug Law Enforcement	\$33,752.00	(\$2,685.00)	\$31,067.00	\$0.00	\$6,769.00	\$24,298.00	21.79%	\$5,171.48
Fund 211 - Law Enforcement	\$135,554.00	(\$3,915.00)	\$131,639.00	\$0.00	\$41,624.46	\$90,014.54	31.62%	\$155,566.91
Fund 214 - Safety Services	\$20,231,919.10	\$716,568.33	\$20,948,487.43	\$0.00	\$20,288,859.88	\$659,627.55	96.85%	\$20,951,771.17
Fund 215 - Permissive Sales Tax	\$828,500.00	(\$316,771.30)	\$511,728.70	\$0.00	\$470,609.32	\$41,119.38	91.96%	\$270,415.44
Fund 216 - Industrial Development	\$692,383.00	(\$88,888.88)	\$603,494.12	\$0.00	\$328,264.26	\$275,229.86	54.39%	\$206,764.66
Fund 217 - Indigent Drivers Alcohol Treat	\$153,473.00	(\$1,021.59)	\$152,451.41	\$0.00	\$17,449.00	\$135,002.41	11.45%	\$14,035.94
Fund 219 - Court Computerization	\$344,846.00	\$0.00	\$344,846.00	\$0.00	\$207,644.28	\$137,201.72	60.21%	\$222,844.56
Fund 222 - Justice Assistance Grant	\$30,643.00	\$0.00	\$30,643.00	\$0.00	\$230.50	\$30,412.50	0.75%	\$77,691.86
Fund 224 - Grant Fund	\$3,923,971.00	\$1,237,564.07	\$5,161,535.07	\$0.00	\$3,155,932.08	\$2,005,602.99	61.14%	\$8,437,417.79
Fund 225 - Probation Services	\$235,242.00	(\$658.00)	\$234,584.00	\$0.00	\$199,014.51	\$35,569.49	84.84%	\$186,355.99
Fund 226 - Court Costs	\$1,131,657.00	\$0.00	\$1,131,657.00	\$0.00	\$742,598.74	\$389,058.26	65.62%	\$577,279.19
Fund 301 - Debt Service	\$1,519,699.00	\$0.00	\$1,519,699.00	\$0.00	\$1,519,697.89	\$1.11	100.00%	\$1,450,585.00
Fund 404 - Street Resurfacing	\$3,241,275.00	(\$143,417.09)	\$3,097,857.91	\$0.00	\$2,720,306.50	\$377,551.41	87.81%	\$1,811,125.49
Fund 409 - Issue II Capital Improvements	\$1,368,314.00	\$0.00	\$1,368,314.00	\$0.00	\$443,595.16	\$924,718.84	32.42%	\$900,816.23
Fund 411 - Section 108 Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	\$656,087.74
Fund 413 - WWTP Final Clarification Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	\$89,212.49
Fund 414 - Fixed Asset Acquisition Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	\$763,291.00
Fund 417 - Reid Industrial Park	\$1,622,100.00	(\$453,928.83)	\$1,168,171.17	\$0.00	\$868,420.52	\$299,750.65	74.34%	\$282,508.39
Fund 502 - Water Fund	\$6,762,201.00	(\$60,336.17)	\$6,701,864.83	\$0.00	\$6,053,417.39	\$648,447.44	90.32%	\$6,054,841.51
Fund 503 - Sewer Fund	\$9,664,882.00	(\$478,384.78)	\$9,186,497.22	\$0.00	\$6,486,767.32	\$2,699,729.90	70.61%	\$7,581,888.45
Fund 504 - Airport Fund	\$474,341.00	(\$4,033.00)	\$470,308.00	\$0.00	\$421,917.75	\$48,390.25	89.71%	\$435,172.72
Fund 601 - Garage Operating	\$1,389,612.00	\$84,931.23	\$1,474,543.23	\$0.00	\$1,372,120.54	\$102,422.69	93.05%	\$1,254,284.18
Fund 602 - Information Technology	\$685,670.00	\$42,168.03	\$727,838.03	\$0.00	\$628,434.19	\$99,403.84	86.34%	\$646,469.07
Fund 603 - Utility Collections	\$1,743,379.00	\$35,602.11	\$1,778,981.11	\$0.00	\$1,676,802.55	\$102,178.56	94.26%	\$1,696,878.36
Fund 606 - Health Insurance	\$5,794,022.00	\$905,204.00	\$6,699,226.00	\$0.00	\$6,639,743.38	\$59,482.62	99.11%	\$7,333,878.56
Fund 607 - Property/Liability Insurance	\$500,000.00	\$25,000.00	\$525,000.00	\$0.00	\$503,630.23	\$21,369.77	95.93%	\$1,279,319.84

City of Mansfield, Ohio

Expense Budget by Fund

Through 12/31/11

Fund	Adopted Budget	Budget Amendments	Amended Budget	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used	Prior Year Transactions
Fund 608 - Workers' Compensation	\$674,842.00	\$0.00	\$674,842.00	\$0.00	\$674,842.00	\$0.00	100.00%	\$787,242.01
Fund 609 - Benefit Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	\$2,560,625.44
Fund 703 - Unclaimed Money	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$30.49	\$14,969.51	0.20%	\$6,838.45
Fund 707 - Adopt-A-Park	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$598.00	\$402.00	59.80%	\$770.78
Fund 708 - Safety Town	\$14,528.00	\$0.00	\$14,528.00	\$0.00	\$9,575.62	\$4,952.38	65.91%	\$10,089.60
Fund 801 - Income Tax Holding	\$22,695,065.00	\$388,000.00	\$23,083,065.00	\$0.00	\$22,918,932.89	\$164,132.11	99.29%	\$22,737,813.58
Fund 802 - OSP Fines/Law Library	\$71,900.00	\$0.00	\$71,900.00	\$0.00	\$70,531.90	\$1,368.10	98.10%	\$69,840.07
Fund 803 - Sewer/Street Opening	\$3,000.00	\$20,000.00	\$23,000.00	\$0.00	\$5,050.00	\$17,950.00	21.96%	\$1,760.00
Fund 805 - Building Security	\$25,000.00	\$70,497.00	\$95,497.00	\$0.00	\$46,606.93	\$48,890.07	48.80%	\$51,129.32
Fund 808 - Transient Occupancy Tax	\$200,000.00	\$35,000.00	\$235,000.00	\$0.00	\$231,772.44	\$3,227.56	98.63%	\$214,271.07
Fund 811 - Board of Building Standards	\$1,700.00	\$1,500.00	\$3,200.00	\$0.00	\$2,282.62	\$917.38	71.33%	\$1,724.45
Fund 812 - Utility Deposits	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	0.00%	\$200.00
Grand Totals	\$105,093,184.93	\$1,804,981.31	\$106,898,166.24	\$0.00	\$93,877,896.16	\$13,020,270.08	87.82%	\$106,583,891.65

City of Mansfield

Cash Balance as of 12/31/11

From Date: 10/1/2011 - To Date: 12/31/2011

Summary Listing, Report By Fund

Fund	Fund Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
101	General Fund	\$2,406,171.68	\$2,670,639.63	\$4,624,650.46	\$452,160.85
202	Street Maintenance and Repair	\$344,318.01	\$549,601.39	\$308,957.01	\$584,962.39
203	State Highway	\$108,116.75	\$43,291.54	\$119,481.07	\$31,927.22
205	Regional Community Advancement	\$126,917.07	\$330,879.86	\$315,080.21	\$142,716.72
207	Community Development	\$347,991.97	\$968,932.21	\$1,044,965.60	\$271,958.58
210	Drug Law Enforcement	\$32,968.40	\$1,109.16	\$6,769.00	\$27,308.56
211	Law Enforcement	\$84,403.03	\$18,079.58	\$29,758.41	\$72,724.20
214	Safety Services	(\$335,852.68)	\$5,969,146.30	\$5,571,657.95	\$61,635.67
215	Permissive Sales Tax	\$1,395,161.94	\$122,102.16	\$189,417.44	\$1,327,846.66
216	Industrial Development	\$219,575.43	\$51,543.39	\$165,072.07	\$106,046.75
217	Indigent Drivers Alcohol Treat	\$126,433.64	\$20,101.99	\$12,244.20	\$134,291.43
219	Court Computerization	\$197,458.50	\$71,090.00	\$73,511.14	\$195,037.36
222	Justice Assistance Grant	\$55,639.39	\$4,438.50	\$3,720.50	\$56,357.39
224	Grant Fund	\$128,301.28	\$1,424,783.59	\$1,420,485.54	\$132,599.33
225	Probation Services	\$77,241.89	\$51,312.64	\$50,330.67	\$78,223.86
226	Court Costs	\$518,702.01	\$173,378.75	\$200,639.30	\$491,441.46
301	Debt Service	\$837,479.55	\$250,000.38	\$987,717.50	\$99,762.43
404	Street Resurfacing	\$3,951,852.64	\$778,530.33	\$1,889,583.58	\$2,840,799.39
409	Issue II Capital Improvements	\$0.00	\$364,435.14	\$364,435.14	\$0.00
411	Section 108/New Fire Station	\$0.00	\$0.00	\$0.00	\$0.00
417	Reid Industrial Park	(\$47,506.51)	\$493,251.84	\$248,434.50	\$197,310.83
502	Water Fund	\$5,887,914.99	\$6,576,378.45	\$6,197,306.83	\$6,266,986.61
503	Sewer Fund	\$9,063,482.40	\$5,185,318.46	\$5,180,778.19	\$9,068,022.67
504	Airport Fund	\$50.00	\$119,598.53	\$114,072.53	\$5,576.00
601	Garage Operating	\$0.00	\$378,016.02	\$343,513.25	\$34,502.77
602	Information Technology	\$0.00	\$116,844.50	\$101,849.53	\$14,994.97
603	Utility Collections	\$234.91	\$391,715.05	\$382,871.07	\$9,078.89
606	Health Insurance	\$0.00	\$1,719,934.08	\$1,719,043.53	\$890.55
607	Property/Liability Insurance	\$0.00	\$12,537.00	\$12,537.00	\$0.00
608	Workers' Compensation	\$45,296.75	\$177,194.67	\$0.00	\$222,491.42
609	Benefits Fund	\$0.00	\$0.00	\$0.00	\$0.00
702	Sub-Division Fees	\$38,293.43	\$0.00	\$0.00	\$38,293.43
703	Unclaimed Money	\$98,956.13	\$1,356.43	\$0.00	\$100,312.56
707	Adopt-A-Park	\$4,389.91	\$0.00	\$0.00	\$4,389.91
708	Safety Town	\$2,624.45	\$0.00	\$0.00	\$2,624.45
710	Shade Tree Commission	\$7.40	\$0.00	\$0.00	\$7.40
801	Income Tax Holding	\$0.00	\$5,555,975.10	\$4,680,766.56	\$875,208.54
802	OSP Fines/Law Library	\$0.00	\$18,401.06	\$18,401.06	\$0.00
803	Sewer/Street Opening	\$21,417.21	\$0.00	\$2,650.00	\$18,767.21
805	Building Security	\$61,890.56	\$11,333.00	\$7,000.00	\$66,223.56
808	Transient Occupancy Tax	\$0.00	\$59,844.89	\$59,844.89	\$0.00
809	Savings Bonds	\$0.00	\$1,500.00	\$1,500.00	\$0.00
811	Board of Building Standards	\$809.02	\$1,830.92	\$2,135.59	\$504.35
812	Utility Deposits	\$0.00	\$0.00	\$0.00	\$0.00
		\$25,800,741.15	\$34,684,426.54	\$36,451,181.32	\$24,033,986.37

City of Mansfield

Reconciliation of Cash Balance

As of 12/31/2011

Bank Account	Balance
Richland Bank General Checking Account	\$71,769.63
Richland Bank Utility Collections Holding Account	\$191.43
Deposit in Transit	\$500,608.59
 <u>Community Development</u>	
Richland Bank CDBG Account	\$54,038.38
Richland Bank EDA Account	\$97,372.71
Richland Bank NSP Account	\$115,990.40
Richland Bank HOME Account	\$4,507.09
Total Community Development Accounts	\$271,908.58
 Richland Trust Section 108 Loan Repayment Account	 \$77,821.58
City of Mansfield Internal Bond (Sewer Fund)	\$270,000.00
Investment Portfolio (page 18)	\$22,815,809.62
 <u>Escrow Accounts</u>	
Richland Bank - Deer Creek Excavating (Fund 202)	\$6,482.86
Richland Bank - Spring Electrical (Fund 224)	\$2,449.40
Richland Bank - Kokosing Construction (Fund 404)	\$9,393.52
Richland Bank - Kelstin, Inc. (Fund 503)	\$4,381.16
Total Escrow Accounts	\$22,706.94
 <u>Petty Cash / Cash Drawers</u>	
General Fund (101)	\$2,595.00
Community Development Fund (207)	\$50.00
Safety Service Fund (214)	\$225.00
Airport Fund (504)	\$50.00
Utility Collections Fund (603)	\$250.00
Total Petty Cash	\$3,170.00
 TOTAL CASH	 \$24,033,986.37

CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES

Rev. Code, Sec. 5705.36

Office of City of Mansfield, Richland County, Ohio
Mansfield, Ohio, January 11, 2012

To the County Auditor of said County:

The following is the total amount from all sources available for expenditures from each fund set up in the tax budget, with the balances that exist at the end of the fiscal year, December 31st, 2010

FUND TYPE/ CLASSIFICATIONS	CASH BALANCE AS OF 12/31/2011*	ENCUMBRANCES AS OF 12/31/2011	ADVANCES NOT REPAID	CARRYOVER BALANCE AVAILABLE FOR APPROPRIATION	TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES	TOTAL AMOUNT AVAILABLE PLUS BALANCES
GOVERNMENTAL FUND TYPE						
GENERAL FUND	449,516.78	46,714.41	1,620,539.89	2,023,342.26	10,449,094.00	12,472,436.26
SPECIAL REVENUE FUND	3,705,870.32	495,849.08	-1,574,114.80	1,635,906.44	34,546,234.19	36,182,140.63
DEBT SERVICE FUND	99,762.43	0.00	0.00	99,762.43	1,517,963.00	1,617,725.43
CAPITAL PROJECT FUND	3,028,716.70	396,156.92	-46,425.09	2,586,134.69	5,316,221.09	7,902,355.78
PROPRIETARY FUND TYPE						
ENTERPRISE FUNDS	15,066,011.76	671,806.95	0.00	14,394,204.81	15,637,817.00	30,032,021.81
INTERNAL FUNDS	281,708.60	58,326.63	0.00	223,381.97	11,336,931.00	11,560,312.97
FUDICIARY FUND TYPE						
TRUST AND AGENCY FUNDS	1,106,331.41	0.00	0.00	1,106,331.41	23,537,128.44	24,643,459.85
TOTAL ALL FUNDS	23,737,918.00	1,668,853.99	0.00	22,069,064.01	102,341,388.72	124,410,452.73

CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES

Rev. Code, Sec. 5705.36

Office of City of Mansfield, Richland County, Ohio
Mansfield, Ohio, January 11, 2012

To the County Auditor of said County:

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FUND TYPE/ CLASSIFICATIONS	FUND NUMBER	CASH BALANCE AS OF 12/31/2011*	ENCUMBRANCES AS OF 12/31/2011	ADVANCES NOT REPAID	CARRYOVER BALANCE AVAILABLE FOR APPROPRIATION	TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES	TOTAL AMOUNT AVAILABLE PLUS BALANCES
GOVERNMENT FUND TYPES							
General	101	449,516.78	46,714.41	1,620,539.89	2,023,342.26	10,449,094.00	12,472,436.26
<i>SPECIAL REVENUE FUNDS</i>							
Street Construction M & R	202	578,479.53	12,496.13	0.00	565,983.40	2,009,150.00	2,575,133.40
State Highway	203	31,927.22	0.00	0.00	31,927.22	162,950.00	194,877.22
Regional Community Advancement	205	142,716.72	2,850.25	0.00	139,866.47	749,516.00	889,382.47
Community Development	207	271,908.58	11,850.00	0.00	260,058.58	4,503,866.00	4,763,924.58
Drug Law Enforcement	210	27,308.56	2,685.00	0.00	24,623.56	9,128.44	33,752.00
Law Enforcement	211	72,724.20	3,915.00	0.00	68,809.20	64,467.80	133,277.00
Safety Services	214	61,410.67	61,410.67	(1,377,187.85)	(1,377,187.85)	20,288,888.00	18,911,700.15
Permissive Sales Tax	215	1,327,846.66	166,771.30	0.00	1,161,075.36	678,500.00	1,839,575.36
Industrial Development	216	106,046.75	102,041.21	0.00	4,005.54	719,222.46	723,228.00
Indigent Drivers Alcohol Treatment	217	134,291.43	1,021.59	0.00	133,269.84	64,000.00	197,269.84
Court Computerization	219	195,037.36	0.00	0.00	195,037.36	185,500.00	380,537.36
Local Law Enforcement Block Grant	222	56,357.39	0.00	0.00	56,357.39	0.00	56,357.39
Grant Fund	224	130,149.93	130,149.93	(196,926.95)	(196,926.95)	4,167,220.95	3,970,294.00
Probation Services	225	78,223.86	658.00	0.00	77,565.86	208,000.00	285,565.86
Court Costs	226	491,441.46	0.00	0.00	491,441.46	735,824.54	1,227,266.00
TOTAL SPECIAL REVENUE FUNDS		3,705,870.32	495,849.08	-1,574,114.80	1,635,906.44	34,546,234.19	36,182,140.63

CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES

Rev. Code, Sec. 5705.36

Office of City of Mansfield, Richland County, Ohio
Mansfield, Ohio, January 11, 2012

To the County Auditor of said County:

The following is the total amount from all sources available for expenditures from each fund set up in the tax budget, with the balances that exist at the end of the fiscal year, December 31st, 2010

FUND TYPE/ CLASSIFICATIONS	FUND NUMBER	CASH BALANCE AS OF 12/31/2011*	ENCUMBRANCES AS OF 12/31/2011	ADVANCES NOT REPAID	CARRYOVER BALANCE AVAILABLE FOR APPROPRIATION	TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES	TOTAL AMOUNT AVAILABLE PLUS BALANCES
<i>DEBT SERVICE FUNDS</i>							
General Obligation Debt Service	301	99,762.43	0.00	0.00	99,762.43	1,517,963.00	1,617,725.43
					0.00		0.00
TOTAL DEBT SERVICE FUNDS		99,762.43	0.00	0.00	99,762.43	1,517,963.00	1,617,725.43
<i>CAPITAL PROJECT FUNDS</i>							
Street Resurfacing	404	2,831,405.87	198,846.09	0.00	2,632,559.78	3,405,429.00	6,037,988.78
Issue II	409	0.00	0.00	0.00	0.00	500,000.00	500,000.00
Reid Industrial Park Project	417	197,310.83	197,310.83	-46,425.09	(46,425.09)	1,410,792.09	1,364,367.00
TOTAL CAPITAL PROJECTS FUNDS		3,028,716.70	396,156.92	-46,425.09	2,586,134.69	5,316,221.09	7,902,355.78
TOTAL GOVERNMENTAL FUNDS		7,283,866.23	542,563.49	46,425.09	6,345,145.82	51,829,512.28	58,174,658.10

CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES

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Mansfield, Ohio, January 11, 2012

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FUND TYPE/ CLASSIFICATIONS	FUND NUMBER	CASH BALANCE AS OF 12/31/2011*	ENCUMBRANCES AS OF 12/31/2011	ADVANCES NOT REPAID	CARRYOVER BALANCE AVAILABLE FOR APPROPRIATION	TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES	TOTAL AMOUNT AVAILABLE PLUS BALANCES
PROPRIETARY FUND TYPE							
<i>ENTERPRISE FUNDS</i>							
Water Operating	502	6,266,925.72	201,069.17	0.00	6,065,856.55	7,341,300.00	13,407,156.55
Sewer Operating	503	8,793,560.04	465,211.78	0.00	8,328,348.26	7,771,463.00	16,099,811.26
Airport Operating	504	5,526.00	5,526.00	0.00	0.00	525,054.00	525,054.00
							0.00
TOTAL ENTERPRISE FUNDS		15,066,011.76	671,806.95	0.00	14,394,204.81	15,637,817.00	30,032,021.81

FUND TYPE/ CLASSIFICATIONS	FUND NUMBER	CASH BALANCE AS OF 12/31/2011*	ENCUMBRANCES AS OF 12/31/2011	ADVANCES NOT REPAID	CARRYOVER BALANCE AVAILABLE FOR APPROPRIATION	TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES	TOTAL AMOUNT AVAILABLE PLUS BALANCES
<i>INTERNAL SERVICE FUNDS</i>							
Repair Garage	601	34,502.77	34,502.77	0.00	0.00	1,482,824.00	1,482,824.00
Information Technology	602	14,994.97	14,994.97	0.00	0.00	746,043.00	746,043.00
Utility Collections	603	8,828.89	8,828.89	0.00	0.00	1,652,466.00	1,652,466.00
Health Insurance	606	890.55	0.00	0.00	890.55	6,206,034.00	6,206,924.55
OML Self Insurance	607	0.00	0.00	0.00	0.00	525,000.00	525,000.00
Workers Compensation	608	222,491.42	0.00	0.00	222,491.42	724,564.00	947,055.42
TOTAL INTERNAL SERVICE FUNDS		281,708.60	58,326.63	0.00	223,381.97	11,336,931.00	11,560,312.97

TOTAL PROPRIETARY FUND		15,347,720.36	730,133.58	0.00	14,617,586.78	26,974,748.00	41,592,334.78
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CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES

Rev. Code, Sec. 5705.36

Office of City of Mansfield, Richland County, Ohio
Mansfield, Ohio, January 11, 2012

To the County Auditor of said County:

The following is the total amount from all sources available for expenditures from each fund set up in the tax budget, with the balances that exist at the end of the fiscal year, December 31st, 2010

FUND TYPE/ CLASSIFICATIONS	FUND NUMBER	CASH BALANCE AS OF 12/31/2011*	ENCUMBRANCES AS OF 12/31/2011	ADVANCES NOT REPAID	CARRYOVER BALANCE AVAILABLE FOR APPROPRIATION	TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES	TOTAL AMOUNT AVAILABLE PLUS BALANCES
FUDICIARY FUND TYPE							
Sub-Division	702	38,293.43	0.00	0.00	38,293.43	0.00	38,293.43
Unclaimed Money	703	100,312.56	0.00	0.00	100,312.56	10,000.00	110,312.56
Adopt-A-Park	707	4,389.91	0.00	0.00	4,389.91	1,000.00	5,389.91
Safety Town	708	2,624.45	0.00	0.00	2,624.45	10,100.00	12,724.45
Shade Tree	710	7.40	0.00	0.00	7.40	0.00	7.40
Income Tax	801	875,208.54	0.00	0.00	875,208.54	23,238,000.00	24,113,208.54
OSP Fines	802	0.00	0.00	0.00	0.00	60,000.00	60,000.00
Sewer & Street Opening	803	18,767.21	0.00	0.00	18,767.21	4,232.79	23,000.00
Building Security	805	66,223.56	0.00	0.00	66,223.56	30,000.00	96,223.56
Transient Occupancy	808	0.00	0.00	0.00	0.00	180,000.00	180,000.00
Board of Building Standards	811	504.35	0.00	0.00	504.35	2,795.65	3,300.00
Utility Deposits	812	0.00	0.00	0.00	0.00	1,000.00	1,000.00
TOTAL TRUST & AGENCY FUNDS		1,106,331.41	0.00	0.00	1,106,331.41	23,537,128.44	24,643,459.85
TOTAL FUDICIARY FUND		1,106,331.41	0.00	0.00	1,106,331.41	23,537,128.44	24,643,459.85
TOTAL ALL FUNDS		23,737,918.00	1,668,853.99	0.00	22,069,064.01	102,341,388.72	124,410,452.73

* NOTE: Certain restricted items (petty cash, cash with fiscal agent, utility collections holding cash, and internal bond investment) are not available for appropriation. Therefore these items are not included in the ending cash balance.

**CITY OF MANSFIELD, OHIO
2011 BUDGET ADJUSTMENTS
ORDINANCE #11-157**

<u>DATE</u>	<u>DEPARTMENT</u>	<u>CLASSIFICATION</u>	<u>INCREASE AMOUNT</u>	<u>DECREASE AMOUNT</u>
<u>General Fund (101)</u>				
9/21/2011	Maintenance	Contractual Services		10,000.00
9/21/2011	Maintenance	Supplies and Materials	10,000.00	
9/23/2011	Law Director	Contractual Services		2,500.00
9/23/2011	Law Director	Supplies and Materials	2,500.00	
9/23/2011	Law Director	Personal Services		4,132.00
9/23/2011	Law Director	Transfers Out	4,132.00	
9/27/2011	Finance	Supplies and Materials		1,000.00
9/27/2011	Finance	Contractual Services	1,000.00	
10/4/2011	Finance	Personal Services		8,200.00
10/4/2011	Finance	Employee Benefits	8,200.00	
11/4/2011	Law Director	Contractual Services		838.00
11/4/2011	Law Director	Supplies and Materials	838.00	
11/9/2011	Human Resources	Contractual Services		346.00
11/9/2011	Human Resources	Supplies and Materials	346.00	
11/21/2011	Clerk of Courts	Supplies		3,217.03
11/21/2011	Clerk of Courts	Contractual Services	3,217.03	
11/21/2011	Law Director	Personal Services		6,351.67
11/21/2011	Law Director	Employee Benefits	6,351.67	
11/28/2011	Non-Departmental	Utilities		50,000.00
11/28/2011	Non-Departmental	Other		19,000.00
11/28/2011	Civil Service	Contractual Services		8,000.00
11/28/2011	Non-Departmental	Contractual Services	77,000.00	
11/29/2011	Human Resources	Employee Benefits		3,975.72
11/29/2011	Service Safety Director	Employee Benefits	3,975.72	
11/29/2011	City Council	Contractual Services		59.36
11/29/2011	City Council	Employee Benefits	59.36	
12/7/2011	Law Director	Contractual Services		1,200.00
12/7/2011	Law Director	Supplies and Materials	1,200.00	
12/7/2011	Law Director	Personal Services		41.00
12/7/2011	Law Director	Contractual Services	41.00	
12/9/2011	Law Director	Personal Services		1,500.00
12/9/2011	Law Director	Contractual Services	1,500.00	
12/13/2011	Law Director	Personal Services		7,000.00
12/13/2011	Law Director	Capital Outlay	7,000.00	
12/14/2011	City Council	Contractual Services		132.00
12/14/2011	City Council	Employee Benefits	132.00	
12/14/2011	Human Resources	Contractual Services		8,620.00
12/14/2011	Human Resources	Personal Services	5,800.00	
12/14/2011	Human Resources	Employee Benefits	2,820.00	
12/14/2011	Engineering	Supplies and Materials		9,450.00
12/14/2011	Engineering	Personal Services	8,200.00	
12/14/2011	Engineering	Employee Benefits	1,250.00	
12/14/2011	Codes and Permits	Contractual Services		6,511.00
12/14/2011	Codes and Permits	Personal Services	5,717.00	
12/14/2011	Codes and Permits	Employee Benefits	794.00	
12/14/2011	Parks	Supplies and Materials		7,390.00
12/14/2011	Parks	Personal Services	2,800.00	
12/14/2011	Parks	Employee Benefits	4,590.00	

**CITY OF MANSFIELD, OHIO
2011 BUDGET ADJUSTMENTS
ORDINANCE #11-157**

<u>DATE</u>	<u>DEPARTMENT</u>	<u>CLASSIFICATION</u>	<u>INCREASE AMOUNT</u>	<u>DECREASE AMOUNT</u>
12/22/2011	Law Director	Other		1,000.00
12/22/2011	Law Director	Supplies and Materials	1,000.00	
12/23/2011	Finance	Personal Services		2,490.00
12/23/2011	Finance	Employee Benefits		1,048.00
12/23/2011	Finance	Supplies and Materials		6,462.00
12/23/2011	Finance	Capital Outlay	10,000.00	
12/27/2011	City Council	Employee Benefits		1.00
12/27/2011	City Council	Personal Services	1.00	
12/27/2011	Service Safety Director	Contractual Services		883.00
12/27/2011	Service Safety Director	Personal Services	213.00	
12/27/2011	Service Safety Director	Employee Benefits	670.00	
12/27/2011	Parks	Personal Services		18,000.00
12/27/2011	Parks	Supplies and Materials		20,355.00
12/27/2011	Non-Departmental	Utilities	38,355.00	
Total General Fund			<u>209,702.78</u>	<u>209,702.78</u>
 <u>Street Fund (202)</u>				
11/4/2011	Street	Contractual Services		7,624.96
11/4/2011	Street	Supplies and Materials	7,624.96	
Total Street Fund			<u>7,624.96</u>	<u>7,624.96</u>
 <u>Regional Community Advancement (205)</u>				
10/27/2011	RCA	Supplies and Materials		500.00
10/27/2011	RCA	Contractual Services	500.00	
11/18/2011	RCA	Personal Services		20,807.62
11/18/2011	RCA	Employee Benefits		4,221.43
11/18/2011	RCA	Contractual Services	25,029.05	
11/29/2011	RCA	Personal Services		239.66
11/29/2011	RCA	Employee Benefits	239.66	
Total Regional Community Advancement Fund			<u>25,768.71</u>	<u>25,768.71</u>
 <u>Community Development (207)</u>				
11/16/2011	Community Development	Personal Services		1,500.00
11/16/2011	Community Development	Employee Benefits	1,500.00	
Total Community Development Fund			<u>1,500.00</u>	<u>1,500.00</u>
 <u>Drug Enforcement Fund (210)</u>				
10/7/2011	Police	Other		33,752.00
10/7/2011	Police	Supplies and Materials	5,000.00	
10/7/2011	Police	Capital Outlay	28,752.00	
Total Drug Enforcement Fund			<u>33,752.00</u>	<u>33,752.00</u>
 <u>Safety Services Fund (214)</u>				
11/16/2011	Police	Contractual Services		300.00
11/16/2011	Police	Employee Benefits	300.00	
11/21/2011	Police	Employee Benefits		15,000.00
11/21/2011	Fire	Employee Benefits	15,000.00	

**CITY OF MANSFIELD, OHIO
2011 BUDGET ADJUSTMENTS
ORDINANCE #11-157**

<u>DATE</u>	<u>DEPARTMENT</u>	<u>CLASSIFICATION</u>	<u>INCREASE AMOUNT</u>	<u>DECREASE AMOUNT</u>
11/21/2011	Police	Contractual Services		38,412.79
11/21/2011	Police	Supplies and Materials	30,000.00	
11/21/2011	Police	Employee Benefits	4,412.79	
11/21/2011	Police	Personal Services	4,000.00	
11/22/2011	Fire	Personal Services		50,000.00
11/22/2011	Fire	Employee Benefits	50,000.00	
12/14/2011	Police	Contractual Services		1,141.00
12/14/2011	Police	Employee Benefits	1,141.00	
Total Safety Services Fund			<u>104,853.79</u>	<u>104,853.79</u>
 <u>Permissive Sales Tax Fund (215)</u>				
11/16/2011	Engineering	Capital Outlay		87,798.92
11/16/2011	Engineering	Supplies and Materials	87,798.92	
11/29/2011	Engineering	Supplies and Materials		57,706.00
11/29/2011	Engineering	Capital Outlay	57,706.00	
12/14/2011	Engineering	Contractual Services		23,000.00
12/14/2011	Engineering	Capital Outlay	23,000.00	
Total Permissive Sales Tax Fund			<u>168,504.92</u>	<u>168,504.92</u>
 <u>Industrial Development Fund (216)</u>				
12/14/2011	Industrial Development	Contractual Services		550.00
12/14/2011	Industrial Development	Employee Benefits	550.00	
12/14/2011	Industrial Development	Contractual Services		75.00
12/14/2011	Industrial Development	Employee Benefits	75.00	
Total Industrial Development Fund			<u>625.00</u>	<u>625.00</u>
 <u>Court Computerization Fund (219)</u>				
9/27/2011	Courts	Supplies and Materials		5,000.00
9/27/2011	Courts	Contractual Services	5,000.00	
12/14/2011	Courts	Capital Outlay		10,900.00
12/14/2011	Courts	Contractual Services	10,900.00	
Total Court Computerization Fund			<u>15,900.00</u>	<u>15,900.00</u>
 <u>Grant Fund (224)</u>				
9/27/2011	Police	Contractual Services		7,904.00
9/27/2011	Police	Personal Services	7,541.00	
9/27/2011	Police	Employee Benefits	363.00	
9/27/2011	Police	Employee Benefits		864.00
9/27/2011	Police	Contractual Services		5,055.00
9/27/2011	Police	Personal Services	5,919.00	
9/27/2011	Police	Personal Services		7,812.00
9/27/2011	Police	Capital Outlay		240.00
9/27/2011	Police	Supplies and Materials		34.00
9/27/2011	Police	Employee Benefits	6,792.00	
9/27/2011	Police	Contractual Services	1,294.00	
9/29/2011	Police	Personal Services		370.00
9/29/2011	Police	Contractual Services	370.00	

**CITY OF MANSFIELD, OHIO
2011 BUDGET ADJUSTMENTS
ORDINANCE #11-157**

<u>DATE</u>	<u>DEPARTMENT</u>	<u>CLASSIFICATION</u>	<u>INCREASE AMOUNT</u>	<u>DECREASE AMOUNT</u>
10/4/2011	Police	Personal Services		232.00
10/4/2011	Police	Employee Benefits	232.00	
10/4/2011	Police	Employee Benefits		5,369.79
10/4/2011	Police	Personal Services	5,369.79	
10/4/2011	Police	Contractual Services		487.00
10/4/2011	Police	Employee Benefits	487.00	
10/17/2011	Engineering	Capital Outlay		4,195.00
10/17/2011	Engineering	Contractual Services	4,195.00	
12/7/2011	Engineering	Contractual Services		6,932.00
12/7/2011	Engineering	Capital Outlay		11,553.00
12/7/2011	Engineering	Supplies and Materials	18,485.00	
12/9/2011	Police	Personal Services		230.00
12/9/2011	Police	Employee Benefits	230.00	
12/19/2011	Police	Other		5,360.00
12/19/2011	Police	Personal Services		114.00
12/19/2011	Police	Supplies and Materials	5,474.00	
12/19/2011	Police	Personal Services		4,113.00
12/19/2011	Police	Employee Benefits		221.00
12/19/2011	Police	Contractual Services		13,519.00
12/19/2011	Police	Supplies and Materials		2,000.00
12/19/2011	Police	Capital Outlay	19,853.00	
12/29/2011	Courts	Contractual Services		2,511.00
12/29/2011	Courts	Personal Services	2,511.00	
Total Grant Fund			<u>79,115.79</u>	<u>79,115.79</u>
 <u>Probation Fund (225)</u>				
11/18/2011	Courts	Supplies and Materials		658.00
11/18/2011	Courts	Capital Outlay	658.00	
Total Probation Fund			<u>658.00</u>	<u>658.00</u>
 <u>Court Costs Fund (226)</u>				
11/22/2011	Courts	Contractual Services		1,075.00
11/22/2011	Courts	Employee Benefits	1,075.00	
Total Court Costs Fund			<u>1,075.00</u>	<u>1,075.00</u>
 <u>Water Operating Fund (502)</u>				
11/4/2011	Water Repair	Supplies and Materials		2,070.24
11/4/2011	Water Repair	Contractual Services	2,070.24	
11/9/2011	Water Treatment Plant	Contractual Services		23,715.00
11/9/2011	Water Treatment Plant	Capital Outlay		18,138.65
11/9/2011	Water Treatment Plant	Supplies and Materials	20,000.00	
11/9/2011	Water Treatment Plant	Personal Services	21,853.65	
11/16/2011	Water Treatment Plant	Contractual Services		209.00
11/16/2011	Water Treatment Plant	Employee Benefits	209.00	
11/16/2011	Water Repair	Capital Outlay		2,525.00
11/16/2011	Water Repair	Employee Benefits	2,525.00	
11/22/2011	Water Treatment Plant	Utilities		34,708.00
11/22/2011	Water Treatment Plant	Employee Benefits	34,708.00	

**CITY OF MANSFIELD, OHIO
2011 BUDGET ADJUSTMENTS
ORDINANCE #11-157**

<u>DATE</u>	<u>DEPARTMENT</u>	<u>CLASSIFICATION</u>	<u>INCREASE AMOUNT</u>	<u>DECREASE AMOUNT</u>
11/28/2011	Water Treatment Plant	Contractual Services		15,000.00
11/28/2011	Water Treatment Plant	Supplies and Materials	15,000.00	
11/29/2011	Clear Fork	Supplies and Materials		1,863.49
11/29/2011	Clear Fork	Employee Benefits	1,863.49	
11/29/2011	Water Repair	Personal Services		38,031.86
11/29/2011	Water Repair	Employee Benefits	38,031.86	
11/29/2011	Water Repair	Personal Services		4,732.83
11/29/2011	Water Repair	Employee Benefits	4,732.83	
12/14/2011	Clear Fork	Employee Benefits		2,075.00
12/14/2011	Clear Fork	Personal Services	2,075.00	
12/14/2011	Water Treatment Plant	Contractual Services		1,218.00
12/14/2011	Water Treatment Plant	Employee Benefits	1,218.00	
12/27/2011	Water Treatment Plant	Utilities		6,500.00
12/27/2011	Water Treatment Plant	Personal Services	6,500.00	
Total Water Operating Fund			<u>150,787.07</u>	<u>150,787.07</u>
 <u>Sewer Operating Fund (503)</u>				
11/4/2011	Sewer Repair	Capital Outlay		2,070.24
11/4/2011	Sewer Repair	Contractual Services	2,070.24	
11/16/2011	Waste Water Treatment Plant	Contractual Services		50,000.00
11/16/2011	Waste Water Treatment Plant	Capital Outlay	50,000.00	
11/22/2011	Waste Water Treatment Plant	Employee Benefits		2,550.00
11/22/2011	Sewer Repair	Employee Benefits	2,550.00	
11/30/2011	Sewer Repair	Personal Services		1,250.00
11/30/2011	Sewer Repair	Capital Outlay	1,250.00	
12/7/2011	Non-Departmental	Capital Outlay		3,000.00
12/7/2011	Non-Departmental	Contractual Services	3,000.00	
12/14/2011	Waste Water Treatment Plant	Contractual Services		53,350.00
12/14/2011	Waste Water Treatment Plant	Personal Services	53,350.00	
12/14/2011	Non-Departmental	Capital Outlay		25,000.00
12/14/2011	Non-Departmental	Contractual Services	25,000.00	
Total Sewer Operating Fund			<u>137,220.24</u>	<u>137,220.24</u>
 <u>Airport Fund (504)</u>				
12/14/2011	Airport	Employee Benefits		1,752.00
12/14/2011	Airport	Personal Services	1,752.00	
12/27/2011	Airport	Contractual Services		1,800.00
12/27/2011	Airport	Personal Services	1,800.00	
Total Airport Fund			<u>3,552.00</u>	<u>3,552.00</u>
 <u>Repair Garage Fund (601)</u>				
11/4/2011	Repair Garage	Supplies and Materials		1,725.20
11/4/2011	Repair Garage	Contractual Services	1,725.20	
12/14/2011	Repair Garage	Employee Benefits		12,605.00
12/14/2011	Repair Garage	Personal Services	12,605.00	
12/27/2011	Repair Garage	Contractual Services		13,000.00

CITY OF MANSFIELD, OHIO
2011 BUDGET ADJUSTMENTS
ORDINANCE #11-157

<u>DATE</u>	<u>DEPARTMENT</u>	<u>CLASSIFICATION</u>	<u>INCREASE AMOUNT</u>	<u>DECREASE AMOUNT</u>
12/27/2011	Repair Garage	Personal Services	13,000.00	
		Total Repair Garage Fund	<u>27,330.20</u>	<u>27,330.20</u>
 <u>Management Information System Fund (602)</u>				
10/26/2011	Information Technology	Supplies and Materials		100.00
10/26/2011	Information Technology	Capital Outlay	100.00	
12/28/2011	Information Technology	Contractual Services		156.00
12/28/2011	Information Technology	Capital Outlay	156.00	
		Total Management Information Fund	<u>256.00</u>	<u>256.00</u>
 <u>Health Insurance Fund (606)</u>				
12/6/2011	Utility Collections	Contractual Services		3,000.00
12/6/2011	Utility Collections	Supplies and Materials	3,000.00	
		Total Health Insurance Fund	<u>3,000.00</u>	<u>3,000.00</u>
 <u>Transient Occupancy Tax Fund (808)</u>				
10/24/2011	Non-Departmental	Transfers Out		1,412.09
10/24/2011	Non-Departmental	Other	1,412.09	
		Total Transient Occupancy Tax Fund	<u>1,412.09</u>	<u>1,412.09</u>

City of Mansfield, Ohio
Consolidated Investment Portfolio
As of December 31, 2011

CASH ACCOUNTS

	<u>PAR</u>	<u>TYPE</u>	<u>MATURITY DATE</u>	<u>SETTLE DATE</u>	<u>ORIGINAL PRINCIPAL*</u>	<u>PURCHASE YLD</u>
\$	2,323,093.95	RICHLAND BANK PFX	01/01/12	12/31/11	2,323,093.95	0.09%

SECURITIES

	<u>PAR</u>	<u>TYPE</u>	<u>MATURITY DATE</u>	<u>SETTLE DATE</u>	<u>ORIGINAL PRINCIPAL*</u>	<u>PURCHASE YLD</u>
	1,000,000.00	CDARS	02/09/12	08/10/11	1,000,000.00	0.350%
	2,000,000.00	CDARS	04/05/12	04/06/11	2,000,000.00	0.550%
	1,000,000.00	CDARS	04/26/12	04/26/11	1,000,000.00	0.550%
	998,150.00	Commercial Paper	05/29/12	12/01/11	998,150.00	0.370%
	1,000,000.00	CDARS	06/14/12	06/14/11	1,000,000.00	0.550%
	1,000,000.00	CDARS	07/19/12	07/19/11	1,000,000.00	0.550%
	1,000,000.00	CDARS	08/09/12	08/10/11	1,000,000.00	0.550%
	1,000,000.00	CDARS	10/13/12	10/13/11	1,000,000.00	0.550%
	2,000,000.00	CDARS	11/01/12	11/02/11	2,000,000.00	0.550%
	1,000,000.00	CDARS	11/01/12	11/02/11	1,000,000.00	0.550%
	1,000,000.00	CDARS	11/15/12	11/15/11	1,000,000.00	0.550%
	1,000,000.00	CDARS	11/23/12	11/23/10	1,000,000.00	0.750%
	1,502,615.67	CDARS	11/29/12	12/01/11	1,502,615.67	0.550%
	999,950.00	FFCB	04/18/13	04/18/11	999,950.00	0.900%
	1,000,000.00	FHLB	08/09/13	08/09/11	1,000,000.00	0.650%
	2,000,000.00	CDARS	10/03/13	10/05/11	2,000,000.00	0.750%
	992,000.00	FHLB	12/27/2013	1/13/2011	992,000.00	1.151%

<u>TOTALS</u>	<u>PAR</u>	<u>ORIGINAL PRINCIPAL</u>
CASH ACCOUNTS	\$ 2,323,093.95	\$ 2,323,093.95
SECURITIES	20,492,715.67	20,492,715.67
TOTAL	\$ 22,815,809.62	\$ 22,815,809.62

* Does not include accrued interest, if any, paid at time of purchase.

City of Mansfield, Ohio
Investment Portfolio Analysis
2007 - 2011

Year	Cash Accounts	Percentage	Securities/CD's	Percentage	Total Investments
2007	\$ 9,816,719.71	49.62%	\$ 9,966,818.61	50.38%	\$ 19,783,538.32
2008	\$ 2,035,781.03	12.71%	\$ 13,985,208.05	87.29%	\$ 16,020,989.08
2009	\$ 3,132,919.69	28.17%	\$ 7,988,360.00	71.83%	\$ 11,121,279.69
2010	\$ 3,352,128.98	22.57%	\$ 11,500,229.82	77.43%	\$ 14,852,358.80
2011	\$ 2,323,093.95	10.18%	\$ 20,492,715.67	89.82%	\$ 22,815,809.62

City of Mansfield
Interest Revenue Summary Ledger
 From Date: 1/1/2011 - To Date: 12/31/2011

G/L	Journal	Department	Reference	Actual
101.04.01-4701	Investment and Bank Interest	Clerk of Court		
			Month Total: January 2011	\$93.09
			Month Total: February 2011	\$91.17
			Month Total: March 2011	\$76.67
			Month Total: April 2011	\$89.09
			Month Total: May 2011	\$89.57
			Month Total: June 2011	\$96.22
			Month Total: July 2011	\$90.39
			Month Total: August 2011	\$88.91
			Month Total: September 2011	\$90.70
			Month Total: October 2011	\$97.01
			Month Total: November 2011	\$95.59
			Month Total: December 2011	\$77.30
			Account Total: Investment and Bank Interest	\$1,075.71
			Department Total: Clerk of Court	\$1,075.71
101.07.01-4701	Investment and Bank Interest	Finance Director		
			Month Total: January 2011	\$3,122.98
			Month Total: February 2011	\$418.26
			Month Total: March 2011	\$1,042.04
			Month Total: April 2011	\$53,391.83
			Month Total: May 2011	\$5,140.71
			Month Total: June 2011	\$5,257.26
			Month Total: July 2011	\$1,073.67
			Month Total: August 2011	\$8,695.45
			Month Total: September 2011	\$1,016.37
			Month Total: October 2011	\$14,203.87
			Month Total: November 2011	\$13,555.62
			Month Total: December 2011	\$7,210.02
			Account Total: Investment and Bank Interest	\$114,128.08
101.07.02-4703	Tax Enforcement Interest			
			Month Total: January 2011	\$3,803.84
			Month Total: February 2011	\$7,434.83
			Month Total: March 2011	\$7,060.37
			Month Total: April 2011	\$3,701.15
			Month Total: May 2011	\$2,679.92
			Month Total: June 2011	\$5,337.21
			Month Total: July 2011	\$3,579.26
			Month Total: August 2011	\$3,377.48
			Month Total: September 2011	\$6,105.54
			Month Total: October 2011	\$4,109.71
			Month Total: November 2011	\$3,790.23
			Month Total: December 2011	\$3,175.39
			Account Total: Tax Enforcement Interest	\$54,154.93
			Department Total: Finance Director	\$168,283.01
			Fund Total: General Fund	\$169,358.72
207.65.25-4701	Investment and Bank Interest	Community Development		
			Month Total: January 2011	\$101.79

City of Mansfield
Interest Revenue Summary Ledger
 From Date: 1/1/2011 - To Date: 12/31/2011

G/L	Journal	Department	Reference	Actual
			Month Total: April 2011	\$81.10
			Month Total: July 2011	\$50.35
			Month Total: October 2011	\$33.89
			Account Total: Investment and Bank Interest	\$267.13
207.65.25-4702	Loan Interest			
			Month Total: January 2011	\$4,535.09
			Month Total: February 2011	\$3,841.00
			Month Total: March 2011	\$6,163.24
			Month Total: April 2011	\$3,835.52
			Month Total: May 2011	\$4,142.33
			Month Total: June 2011	\$3,718.02
			Month Total: July 2011	\$5,023.45
			Month Total: August 2011	\$4,445.86
			Month Total: September 2011	\$4,788.14
			Month Total: October 2011	\$4,631.29
			Month Total: November 2011	\$3,419.75
			Month Total: December 2011	\$4,541.33
			Account Total: Loan Interest	\$53,085.02
			Department Total: Community Development	\$53,352.15
			Fund Total: Community Development	\$53,352.15
216.30.25-4702	Loan Interest	Industrial Development		
			Month Total: January 2011	\$625.86
			Month Total: February 2011	\$620.21
			Month Total: March 2011	\$2,206.49
			Month Total: April 2011	\$2,229.64
			Month Total: May 2011	\$0.00
			Month Total: June 2011	\$2,094.43
			Month Total: July 2011	\$510.16
			Month Total: August 2011	\$507.48
			Month Total: September 2011	\$679.99
			Month Total: October 2011	\$550.36
			Month Total: November 2011	\$966.92
			Month Total: December 2011	\$751.42
			Account Total: Loan Interest	\$11,742.96
			Department Total: Industrial Development	\$11,742.96
			Fund Total: Industrial Development	\$11,742.96
301.99.00-4701	Investment and Bank Interest	Non-Departmental		
			Month Total: February 2011	\$0.70
			Month Total: August 2011	\$0.21
			Month Total: September 2011	\$0.18
			Month Total: October 2011	\$0.09
			Month Total: November 2011	\$0.09
			Month Total: December 2011	\$0.20
			Account Total: Investment and Bank Interest	\$1.47
			Department Total: Non-Departmental	\$1.47
			Fund Total: Debt Service	\$1.47

City of Mansfield
Interest Revenue Summary Ledger
 From Date: 1/1/2011 - To Date: 12/31/2011

G/L	Journal	Department	Reference	Actual
503.99.00-4701	Investment and Bank Interest	Non-Departmental		
			Month Total: April 2011	\$10,530.00
			Account Total: Investment and Bank Interest	\$10,530.00
			Department Total: Non-Departmental	\$10,530.00
			Fund Total: Sewer Fund	\$10,530.00
			Grand Total:	\$244,985.30

City of Mansfield, Ohio
Income Tax Receipt Total Comparisons for 2010 / 2011
As of December 31, 2011

<u>DEPOSIT DATE</u>	<u>INDIVIDUAL DEPOSIT</u>	<u>NET-PROFIT DEPOSIT</u>	<u>WITHHOLDING DEPOSIT</u>	<u>TOTAL - ALL DEPOSIT</u>	<u>PERCENTAGE INC(+)/DEC(-)</u>
January-11	\$ 69,177.80	\$ 269,472.83	\$ 1,953,619.24	\$ 2,292,269.87	18
January-10	70,433.67	111,465.58	1,755,375.33	1,937,274.58	
February-11	\$ 91,121.27	\$ 56,817.56	\$ 1,584,062.78	\$ 1,732,001.61	5
February-10	116,869.78	58,711.33	1,481,347.21	1,656,928.32	
March-11	\$ 208,234.32	\$ 432,616.06	\$ 1,278,438.76	\$ 1,919,289.14	-1
March-10	205,377.07	258,178.84	1,469,036.48	1,932,592.39	
April-11	\$ 616,644.60	\$ 799,202.63	\$ 1,397,109.31	\$ 2,812,956.54	5
April-10	621,870.82	698,785.75	1,362,467.40	2,683,123.97	
May-11	\$ 90,773.66	\$ 175,663.23	\$ 1,822,789.27	\$ 2,089,226.16	16
May-10	42,001.98	46,187.97	1,718,382.16	1,806,572.11	
June-11	\$ 71,081.75	\$ 532,061.34	\$ 1,319,383.25	\$ 1,922,526.34	-5
June-10	69,293.55	500,842.61	1,454,768.76	2,024,904.92	
July-11	\$ 45,130.82	\$ 40,025.56	\$ 1,367,463.71	\$ 1,452,620.09	-18
July-10	61,992.93	147,417.99	1,565,539.16	1,774,950.08	
August-11	\$ 45,288.93	\$ 71,102.43	\$ 1,915,002.88	\$ 2,031,394.24	8
August-10	52,967.53	81,393.57	1,743,767.32	1,878,128.42	
September-11	\$ 71,145.71	\$ 593,825.32	\$ 1,281,959.78	\$ 1,946,930.81	8
September-10	67,233.11	495,658.96	1,238,271.31	1,801,163.38	
October-11	\$ 76,365.35	\$ 189,449.59	\$ 1,783,289.98	\$ 2,049,104.92	20
October-10	78,638.46	164,470.81	1,467,300.08	1,710,409.35	
November-11	\$ 51,339.22	\$ 31,064.66	\$ 1,378,127.90	\$ 1,460,531.78	-26
November-10	43,072.36	221,798.15	1,698,025.66	1,962,896.17	
December-11	\$ 50,381.21	\$ 493,278.99	\$ 1,488,228.27	\$ 2,031,888.47	2
December-10	60,507.88	511,713.23	1,420,624.20	1,992,845.31	
2011	\$ 1,486,684.64	\$ 3,684,580.20	\$ 18,569,475.13	\$ 23,740,739.97	2
2010	1,490,259.14	3,296,624.79	18,374,905.07	23,161,789.00	

City of Mansfield, Ohio
Monthly Income Tax Collections (Including Penalty and Interest)
Tax Years 2007 - 2011

Month	2007	2008	2009	2010	2011
January	\$ 2,419,158.04	\$ 1,938,471.69	\$ 2,043,617.84	\$ 1,937,274.58	\$ 2,292,269.87
February	1,872,262.03	1,915,954.09	1,824,182.85	1,656,928.32	1,732,001.61
March	1,962,429.87	2,090,312.90	1,932,591.63	1,932,592.39	1,919,289.14
1st Qtr Totals	\$ 6,253,849.94	\$ 5,944,738.68	\$ 5,800,392.32	\$ 5,526,795.29	\$ 5,943,560.62
April	\$ 3,646,758.63	\$ 3,341,267.82	\$ 3,035,781.36	\$ 2,683,123.97	\$ 2,812,956.54
May	1,615,337.71	1,721,486.95	1,535,649.76	1,806,572.11	2,089,226.16
June	2,098,253.03	2,173,640.18	2,057,164.57	2,024,904.92	1,922,526.34
2nd Qtr Totals	\$ 7,360,349.37	\$ 7,236,394.95	\$ 6,628,595.69	\$ 6,514,601.00	\$ 6,824,709.04
July	\$ 2,047,101.40	\$ 1,736,828.64	\$ 1,523,610.23	\$ 1,774,950.08	\$ 1,452,620.09
August	1,666,298.64	1,807,539.25	1,844,072.75	1,878,128.42	2,031,394.24
September	2,234,649.80	2,612,038.59	1,915,914.89	1,801,163.38	1,946,930.81
3rd Qtr Totals	\$ 5,948,049.84	\$ 6,156,406.48	\$ 5,283,597.87	\$ 5,454,241.88	\$ 5,430,945.14
October	\$ 2,042,558.81	\$ 1,679,699.29	\$ 1,550,405.80	\$ 1,710,409.35	\$ 2,049,104.92
November	1,666,249.35	1,915,013.75	1,785,066.00	1,962,896.17	1,460,531.78
December	2,681,489.71	2,168,150.76	1,914,870.49	1,992,845.31	2,031,888.47
4th Qtr Totals	\$ 6,390,297.87	\$ 5,762,863.80	\$ 5,250,342.29	\$ 5,666,150.83	\$ 5,541,525.17
YTD TOTALS	\$ 25,952,547.02	\$ 25,100,403.91	\$ 22,962,928.17	\$ 23,161,789.00	\$ 23,740,739.97

City of Mansfield, Ohio
Income Tax Collections for Current & Delinquent Tax Years
Collected in 2011

Year	Tax	Penalty	Interest	Court Fees	Total
1994	3.48	0.00	0.00	0.00	3.48
1995	281.87	0.00	0.00	0.00	281.87
1996	372.43	13.65	12.11	0.00	398.19
1997	496.70	0.00	28.70	0.00	525.40
1998	(500.00)	73.55	63.20	0.00	(363.25)
1999	183.43	160.21	94.61	0.00	438.25
2000	1,169.84	309.72	287.46	184.00	1,951.02
2001	1,416.06	491.70	494.30	139.00	2,541.06
2002	1,871.44	644.38	843.26	286.00	3,645.08
2003	1,688.68	948.94	521.39	252.00	3,411.01
2004	2,210.64	827.32	574.23	180.00	3,792.19
2005	7,734.38	1,931.06	2,022.13	188.00	11,875.57
2006	18,154.20	4,484.39	3,749.79	46.00	26,434.38
2007	29,151.50	8,341.35	5,329.46	0.00	42,822.31
2008	75,957.48	24,152.24	14,422.18	0.00	114,531.90
2009	265,589.59	34,767.10	17,689.22	0.00	318,045.91
2010	3,482,404.58	26,941.12	6,687.36	0.00	3,516,033.06
2011	19,684,203.27	8,350.02	1,059.18	0.00	19,693,612.47
2012	760.07	0.00	0.00	0.00	760.07
TOTAL	\$ 23,573,149.64	\$ 112,436.75	\$ 53,878.58	\$ 1,275.00	\$ 23,740,739.97
January	\$ 2,277,110.99	\$ 11,505.39	\$ 3,527.49	\$ 126.00	\$ 2,292,269.87
February	1,712,088.42	12,353.36	7,434.83	125.00	1,732,001.61
March	1,898,895.56	13,117.21	7,060.37	216.00	1,919,289.14
April	2,801,619.88	7,595.51	3,701.15	40.00	2,812,956.54
May	2,078,953.66	7,548.58	2,679.92	44.00	2,089,226.16
June	1,908,983.72	8,057.41	5,337.21	148.00	1,922,526.34
July	1,441,348.49	7,692.34	3,579.26	0.00	1,452,620.09
August	2,020,001.02	7,895.74	3,377.48	120.00	2,031,394.24
September	1,927,116.00	13,539.27	6,105.54	170.00	1,946,930.81
October	2,037,345.67	7,531.54	4,109.71	118.00	2,049,104.92
November	1,450,924.80	5,736.75	3,790.23	80.00	1,460,531.78
December	2,018,761.43	9,863.65	3,175.39	88.00	2,031,888.47
TOTALS	\$ 23,573,149.64	\$ 112,436.75	\$ 53,878.58	\$ 1,275.00	\$ 23,740,739.97

City of Mansfield, Ohio
Income Tax Collection Comparisons (2007 - 2011)
Withholding Tax, Net Profit Tax, & Individual Tax

<u>Withholding Taxes</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
1st Quarter Collections	\$ 5,328,961.65	\$ 5,020,813.28	\$ 5,004,400.15	\$ 4,705,759.02	\$ 4,816,120.78
2nd Quarter Collections	4,725,948.28	4,797,856.36	4,502,588.47	4,535,618.32	4,539,281.83
3rd Quarter Collections	5,101,314.52	5,094,300.13	4,486,068.65	4,547,577.79	4,564,426.37
4th Quarter Collections	<u>5,177,572.36</u>	<u>4,705,221.70</u>	<u>4,539,976.27</u>	<u>4,585,949.94</u>	<u>4,649,646.15</u>
Total	<u>\$ 20,333,796.81</u>	<u>\$ 19,618,191.47</u>	<u>\$ 18,533,033.54</u>	<u>\$ 18,374,905.07</u>	<u>\$ 18,569,475.13</u>

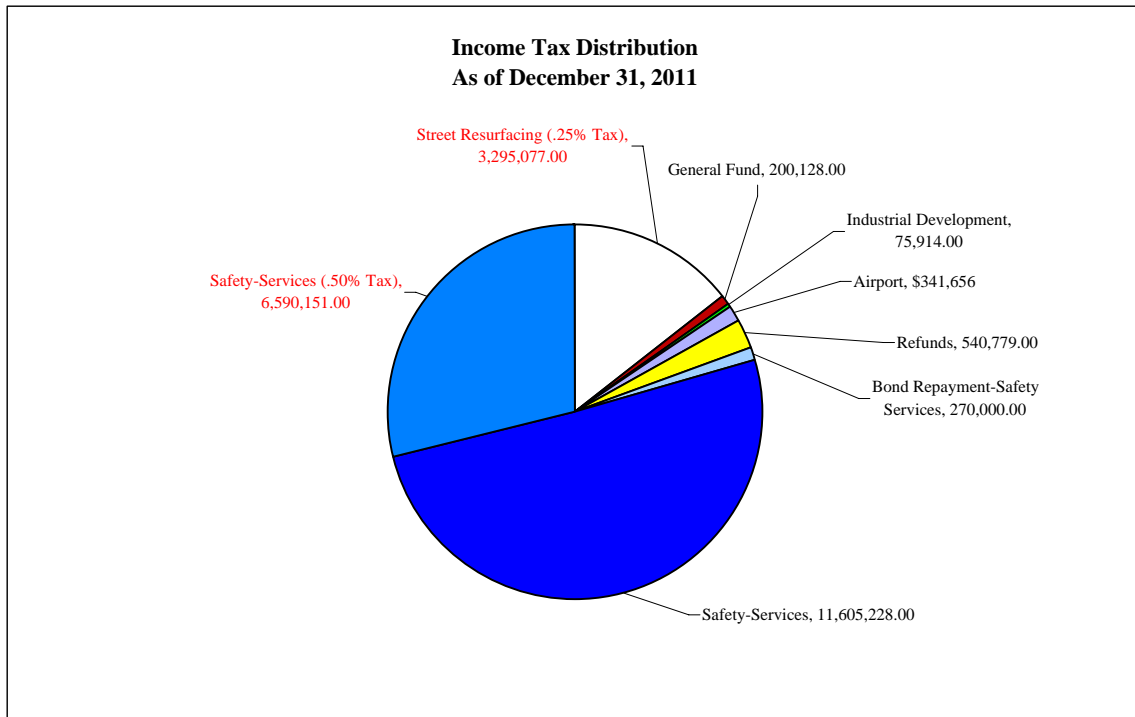
<u>Net Profit Taxes</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
1st Quarter Collections	\$ 531,055.69	\$ 534,322.20	\$ 405,268.96	\$ 428,355.75	\$ 758,906.45
2nd Quarter Collections	1,791,678.98	1,615,976.22	1,357,411.94	1,245,816.33	1,506,927.20
3rd Quarter Collections	684,353.70	883,970.83	625,893.14	724,470.52	704,953.31
4th Quarter Collections	<u>1,022,863.55</u>	<u>850,701.89</u>	<u>525,233.62</u>	<u>897,982.19</u>	<u>713,793.24</u>
Total	<u>\$ 4,029,951.92</u>	<u>\$ 3,884,971.14</u>	<u>\$ 2,913,807.66</u>	<u>\$ 3,296,624.79</u>	<u>\$ 3,684,580.20</u>

<u>Individual Taxes</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
1st Quarter Collections	\$ 393,832.60	\$ 389,603.20	\$ 390,723.21	\$ 392,680.52	\$ 368,533.39
2nd Quarter Collections	842,422.11	822,562.37	768,595.28	733,166.35	778,500.01
3rd Quarter Collections	162,681.62	178,135.52	171,636.08	182,193.57	161,565.46
4th Quarter Collections	<u>189,861.96</u>	<u>206,940.21</u>	<u>185,132.40</u>	<u>182,218.70</u>	<u>178,085.78</u>
Total	<u>\$ 1,588,798.29</u>	<u>\$ 1,597,241.30</u>	<u>\$ 1,516,086.97</u>	<u>\$ 1,490,259.14</u>	<u>\$ 1,486,684.64</u>

<u>Summary</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Withholding Taxes	\$ 20,333,796.81	\$ 19,618,191.47	\$ 18,533,033.54	\$ 18,374,905.07	\$ 18,569,475.13
Net-Profit Taxes	4,029,951.92	3,884,971.14	2,913,807.66	3,296,624.79	3,684,580.20
Individual Taxes	<u>1,588,798.29</u>	<u>1,597,241.30</u>	<u>1,516,086.97</u>	<u>1,490,259.14</u>	<u>1,486,684.64</u>
Subtotal	\$ 25,952,547.02	\$ 25,100,403.91	\$ 22,962,928.17	\$ 23,161,789.00	\$ 23,740,739.97
(Less Pending Refunds)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(11,998.00)</u>
Total	<u>\$ 25,952,547.02</u>	<u>\$ 25,100,403.91</u>	<u>\$ 22,962,928.17</u>	<u>\$ 23,161,789.00</u>	<u>\$ 23,728,741.97</u>

**City of Mansfield, Ohio
Income Tax Distribution
As of December 31, 2011**

Type of Distribution	2011		2010	
	Amount	Percentage	Amount	Percentage
Street Resurfacing (.25% Tax)	3,295,077.00	14.38%	3,090,100.00	13.59%
General Fund	200,128.00	0.87%	91,833.00	0.40%
Industrial Development	75,914.00	0.33%	204,898.00	0.90%
Airport	341,656.00	1.49%	305,958.00	1.35%
Refunds	540,779.00	2.36%	518,905.00	2.28%
Bond Repayment-Safety Services	270,000.00	1.18%	275,600.00	1.21%
Safety-Services	11,605,228.00	50.64%	12,070,329.00	53.08%
Safety-Services (.50% Tax)	6,590,151.00	28.75%	6,180,191.00	27.18%
TOTAL	22,918,933.00	100.00%	22,737,814.00	100.00%



City of Mansfield, Ohio
Top 50 Withholding Accounts of 2011
(Compared to 2010)

Rank	Amount Paid in 2011	Amount Paid in 2010	Percentage Inc/(Dec)
1	\$ 1,448,975	\$ 1,434,242	1.03%
2	1,035,504	1,032,882	0.25%
3	701,425	725,392	-3.30%
4	539,267	543,692	-0.81%
5	512,125	460,848	11.13%
6	473,930	476,398	-0.52%
7	413,655	517,690	-20.10%
8	402,901	444,903	-9.44%
9	381,222	321,870	18.44%
10	366,206	428,300	-14.50%
11	361,023	286,846	25.86%
12	251,305	269,560	-6.77%
13	227,013	235,704	-3.69%
14	218,350	262,965	-16.97%
15	215,379	185,685	15.99%
16	184,896	182,218	1.47%
17	172,214	156,955	9.72%
18	158,489	150,699	5.17%
19	150,919	151,760	-0.55%
20	140,379	136,178	3.08%
21	135,806	234,314	-42.04%
22	124,949	112,242	11.32%
23	118,824	102,435	16.00%
24	116,639	146,988	-20.65%
25	114,519	74,428	53.87%
26	99,547	113,035	-11.93%
27	95,045	95,298	-0.27%
28	90,286	106,363	-15.12%
29	88,096	95,761	-8.00%
30	77,396	81,378	-4.89%
31	77,152	69,512	10.99%
32	75,402	54,092	39.40%
33	69,158	75,010	-7.80%
34	68,542	52,112	31.53%
35	68,529	78,374	-12.56%
36	66,930	50,878	31.55%
37	63,341	63,744	-0.63%
38	61,127	54,440	12.28%

City of Mansfield, Ohio
Top 50 Withholding Accounts of 2011
(Compared to 2010)

Rank	Amount Paid in 2011	Amount Paid in 2010	Percentage Inc/(Dec)
39	60,767	53,061	14.52%
40	59,343	60,899	-2.56%
41	58,426	54,395	7.41%
42	56,553	57,030	-0.84%
43	56,288	49,758	13.12%
44	55,883	55,870	0.02%
45	55,865	79,716	-29.92%
46	55,738	49,629	12.31%
47	55,380	56,516	-2.01%
48	52,874	53,247	-0.70%
49	52,643	45,319	16.16%
50	52,511	55,456	-5.31%
TOTALS	<u>\$ 10,638,736</u>	<u>\$ 10,736,087</u>	<u>-0.91%</u>

Note: Twenty-six of the City's top 50 employers reported lower taxable wages in 2011.

Delinquent Income Tax Collections

Delinquent Collections

The City collected \$606,772 in delinquent taxes, penalty, interest and court costs in 2011. This number represents 2.56% of total collections.

A summary of activity for 2010 and 2011 is as follows:

	<u>2011</u>	<u>2010</u>
Payment Plans		
Total number of payment plans	578	650
Total number of payment plan delinquencies	298	293
Total amount collected from payment plan activity	\$159,461	\$194,499
Court Activity		
Total number of criminal cases filed	2,089	1,367
Total number of pending court cases	655	480
Total collections from court activity	\$219,779	\$211,190

City of Mansfield, Ohio
Total Collections & Delinquent Collections (2001 - 2011)
As of December 31, 2011

YEAR	TOTAL INCOME TAX COLLECTIONS	DELINQUENT INCOME TAX COLLECTIONS	PERCENTAGE OF TOTAL COLLECTIONS
2001	22,679,374.03	948,663.55	4.18%
2002	23,232,422.42	1,218,896.90	5.25%
2003	23,289,855.52	746,589.37	3.21%
2004	22,855,984.07	693,564.19	3.03%
2005	24,229,095.65	668,136.62	2.76%
2006	24,586,419.26	611,973.30	2.49%
2007	25,952,247.02	680,075.10	2.62%
2008	25,100,403.91	613,081.47	2.44%
2009	22,962,928.17	701,130.91	3.05%
2010	23,134,948.36	916,912.33	3.96%
2011	23,740,739.97	*606,771.85	2.56%

* Delinquent income tax collections were incorrectly reported in the 2nd and 3rd Quarter Finance Reports. Total delinquent collections as of the 2nd and 3rd quarters were actually \$415,032.63 and \$530,180.41 respectively.

City of Mansfield, Ohio
Payment Plan History (1st Qtr 2008 - 4th Qtr 2011)
As of December 31, 2011

	<u>1st Quarter</u>	<u>2nd Quarter</u>	<u>3rd Quarter</u>	<u>4th Quarter</u>
2008				
Quarter Ending	3/31/2008	6/30/2008	9/30/2008	12/31/2008
Number of Agreements	648	772	751	747
Total Balance Due	\$ 312,218.01	\$ 379,317.18	\$ 329,059.76	\$ 324,337.56
Delinquent Amount (60 days)	\$ 85,592.47	\$ 90,458.52	\$ 118,356.27	\$ 93,778.39
Quarterly Collections	\$ 60,297.28	\$ 52,578.65	\$ 64,447.70	\$ 48,053.21
Y-T-D Collections	\$ 60,297.28	\$ 112,875.93	\$ 177,323.63	\$ 225,376.84
<hr/>				
2009				
Quarter Ending	3/31/2009	6/30/2009	9/30/2009	12/31/2009
Number of Agreements	751	839	745	777
Total Balance Due	\$ 328,791.83	\$ 365,396.09	\$ 381,519.65	\$ 405,271.20
Delinquent Amount (60 days)	\$ 108,054.67	\$ 114,737.23	\$ 110,196.80	\$ 105,447.40
Quarterly Collections	\$ 55,788.81	\$ 48,518.67	\$ 55,662.18	\$ 53,953.15
Y-T-D Collections	\$ 55,788.81	\$ 104,307.48	\$ 159,969.66	\$ 213,922.81
<hr/>				
2010				
Quarter Ending	3/31/2010	6/30/2010	9/30/2010	12/31/2010
Number of Agreements	676	742	639	650
Total Balance Due	\$ 356,627.48	\$ 407,514.73	\$ 335,527.83	\$ 311,521.99
Delinquent Amount (60 days)	\$ 123,517.52	\$ 154,814.64	\$ 117,882.33	\$ 138,745.26
Quarterly Collections	\$ 56,157.53	\$ 48,705.12	\$ 53,179.03	\$ 36,457.38
Y-T-D Collections	\$ 56,157.53	\$ 104,862.65	\$ 158,041.68	\$ 194,499.06
<hr/>				
2011				
Quarter Ending	3/31/2011	6/30/2011	9/30/2011	12/31/2011
Number of Agreements	647	572	562	578
Total Balance Due	\$ 309,718.68	\$ 304,167.93	\$ 303,927.95	\$ 287,737.52
Delinquent Amount (60 days)	\$ 134,741.06	\$ 114,865.67	\$ 105,946.68	\$ 98,117.93
Quarterly Collections	\$ 45,508.81	\$ 40,807.37	\$ 34,328.72	\$ 38,815.60
Y-T-D Collections	\$ 45,508.81	\$ 86,316.18	\$ 120,644.90	\$ 159,460.50

City of Mansfield, Ohio
History of Income Tax Court Activity (2007 - 2011)
As of December 31, 2011

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Criminal Cases Filed During Year	841	1,588	1,957	1,367	2,089
Cases Prosecuted (Cases that actually go to trial)	430	250	369	402	341
Criminal Cases Dismissed With Cost (Taxpayer complied before court)	815	721	631	495	557
Small Claims Cases Filed During Year*	173	0	0	0	0
Judgements Granted	110	0	0	0	0
Total Court Collections	\$ 149,966.69	\$ 198,260.19	\$ 235,085.73	\$ 211,190.15	\$ 219,779.45

* Small Claims cases were discontinued in 2008. All cases are taken to Criminal Court.

Inventory

As of December 31, 2011 the City sold 390 items on Govdeals.com, compared to the 405 items sold in 2010. The City received \$88,902 in online sales, compared to \$78,675 received in 2010.

Types of Items Sold in 2011	
Item	Amount
Aviation Parts, Equipment	\$ 772.00
All Terrain Vehicles	704.00
Asphalt Equipment	738.00
Audio/Visual Equipment	559.00
Automobiles	12,509.00
Building Supplies	1,155.15
Clocks and Watches	6,047.02
Collectibles	2,210.00
Computers, Parts and Supplies	1,442.00
Equipment, Heavy	10,226.00
Fire Trucks	8,080.00
Generators	512.00
Jewelry	8,435.31
Lighting and Fixtures	3,731.61
Lumber	610.00
Miscellaneous	3,315.53
Nursery/Horticulture/Landscaping	4,631.00
Tires and Tubes	586.00
Tools, All Types	1,749.00
Traffic Signals	1,425.83
Trailers	1,262.50
Trucks, Heavy Duty	18,200.99
	18,200.99
TOTAL	\$ 88,901.94

City of Mansfield, Ohio
Sick Leave Conversion For All Employees Upon Resignation, Termination or Retirement
As of 12/31/11

These calculations include the compensation for employees eligible for full retirement, plus those employees who are eligible for sick leave conversion upon resignation or termination.

Upon resignation or termination an employee with eight (8) or more years of service with the City shall be compensated for accrued, unused sick leave. The calculation is based on the following formula: 33% of the first two hundred forty hours (240), 25% of hours in excess of two hundred forty (240) but less than nine hundred sixty (960), and 15% of any hours in excess of nine hundred sixty (960).

GENERAL FUND - FUND 101

Clerk of Council	\$3,346.53
Mayor's Staff	\$7,204.18
Finance	\$49,305.56
Human Resources	\$3,271.64
Law Director's Staff	\$6,635.17
Municipal Court Staff	\$25,030.58
Clerk of Courts Staff	\$54,212.25
Engineering	\$18,647.57
Codes & Permits	\$43,546.26
Maintenance	\$6,863.29
Income Tax	\$58,240.55
TOTAL GENERAL FUND	\$276,303.58

STREET DEPARTMENT - FUND 202 \$10,591.04

City of Mansfield, Ohio
Sick Leave Conversion For All Employees Upon Resignation, Termination or Retirement
As of 12/31/11

REGIONAL COMMUNITY ADVANCEMENT - FUND 205 \$14,110.17

COMMUNITY DEVELOPMENT - FUND 207 \$52,445.35

SAFETY SERVICES - FUND 214

Police Department \$637,401.31

Communications \$20,043.23

Fire Department \$1,089,319.32

TOTAL SAFETY SERVICES FUND \$1,746,763.86

ECONOMIC DEVELOPMENT - FUND 216 \$8,452.73

COURT COMPUTERIZATION - FUND 219 \$3,927.92

COURT COSTS - FUND 226 \$13,051.26

WATER OPERATING - FUND 502

Clearfork Reservoir \$29,572.73

Water Treatment \$91,098.81

Water Repair \$88,928.81

TOTAL WATER FUND \$209,600.35

SEWER OPERATING - FUND 503

City of Mansfield, Ohio
Sick Leave Conversion For All Employees Upon Resignation, Termination or Retirement
As of 12/31/11

Wastewater Treatment	\$90,101.79	
Sewer Repair	\$68,065.91	
TOTAL SEWER FUND	<u>\$158,167.70</u>	
 <u>AIRPORT OPERATING - FUND 504</u>	 \$33,044.32	
 <u>REPAIR GARAGE - FUND 601</u>	 \$27,901.89	
 <u>UTILITY COLLECTIONS - FUND 603</u>		
Meter Personnel	\$6,735.36	
Utility Collections	\$28,568.59	
TOTAL UTILITY COLLECTIONS FUND	<u>\$35,303.95</u>	
	 GRAND TOTAL	 <u><u>\$2,589,664.12</u></u>