



City of Pataskala, Ohio
Finance Department
Report to Council
For the Period Ended
July 31, 2016





City of Pataskala, Ohio Finance Department

**Report to City Council
For the Period Ended
July 31, 2016**

James M. Nicholson
Finance Director

CITY OF PATASKALA, OHIO
July 2016 Finance Dept. Report to Council

Table of Contents

Table of Contents	1
Financial Condition Report	3
Cash & Fund Balance Reconciliation	7
Year To-Date Fund Balance Detail	8
Full-Year 2016 Fund Activity & Balance Projections	9
All Funds Revenue & Expenditure Statement	10
All Funds Revenue Budget Summary	11
All Funds Expenditure Budget Summary	12
Amended Certificate of Estimated Resources and Appropriations	13
101 - <u>General Fund</u>	19
Fund Analysis	19
Revenue & Expenditure Statement	23
Revenue Detail	24
Expenditure Detail	25
201 - <u>Street Fund</u>	27
Fund Analysis	27
Revenue & Expenditure Statement	31
Revenue Detail	32
Expenditure Detail	33
208 - <u>Police Fund</u>	35
Fund Analysis	35
Revenue & Expenditure Statement	39
Revenue Detail	40
Expenditure Detail	41
301 - <u>Capital Improvements Fund</u>	43
Fund Analysis	43
Revenue & Expenditure Statement	47
Revenue Detail	47
Expenditure Detail	48
601 - <u>Water Operations Fund</u>	49
Fund Analysis	49
Revenue & Expenditure Statement	53

CITY OF PATASKALA, OHIO
July 2016 Finance Dept. Report to Council

Table of Contents

Revenue Detail	54
Expenditure Detail	55
651 – <u>Sewer Operations Fund</u>	57
Fund Analysis	57
Revenue & Expenditure Statement	61
Revenue Detail	62
Expenditure Detail	63
Summary of Investments	65
Investment Portfolio Analysis	66
July 2016 Month-End Investment Statement	67



Finance Department

James M. Nicholson
Finance Director

Janice A. Smith
Finance Manager

TO: City Council Members
Mike Compton, Mayor
B.J. King, City Administrator

FROM: Jamie Nicholson

DATE: August 5, 2016

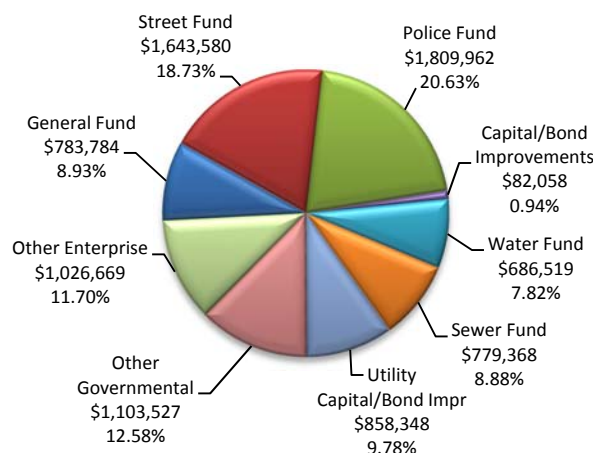
RE: July 2016 Financial Condition Report

The month of July was busy but productive in the Finance department. During the month, we worked on the following items: (1) participated in the HR Manager interview process, and began the hiring process for selected candidate; (2) updated the summary monthly financial report to supplement this comprehensive report; (3) completed the development of the 2017 operating budget worksheets and instructions, and distributed to the department heads; (4) researched potential options for a departmental 'tickler system'; (5) prepared and mailed non-selection letters to the other applicants for the Planner position; and (6) established account and acquired equipment in order for the Parks department to be able to accept in-person credit card payments of program registration fees.

During the month of August, we will concentrate most of our effort on the 2017 budget process. The next step in the process is consolidation of the capital planning (CIP) documents to determine the funding requirements. This information will then be provided to the department heads for inclusion in their operating budget models. In addition to working on the budget, we also plan to: (1) price and close the pending \$500,000 debt issuance; (2) complete the hiring of a part-time HR Manager; (3) work with the Planning Director to identify solutions for improving tracking and reporting of permits, licenses and registrations; (4) complete the MORPC salary survey; and (5) update the 2017-2021 revenue projections and debt service requirements.

I am pleased to present this report on the financial condition of the city as of July 31, 2016. On a year to-date (YTD) cash basis, the city has collected approximately \$8.78 million in total revenue from all sources, or 34.54% of the full-year budget. This total is understated, however, due to: (1) property tax/TIF PILOT revenues of \$471.4 thousand yet to be received; (2) \$171.8 in interfund transfers not yet made; (3) \$5.0 million in proceeds from a proposed debt issuance for the Police station project; and (4) \$4.08 million in grant revenues not yet received. Excluding those items would result in YTD collections rate that is equal to 55.95% of budget, slightly below the straight line rate of 58.33%.

YTD Revenue by Fund

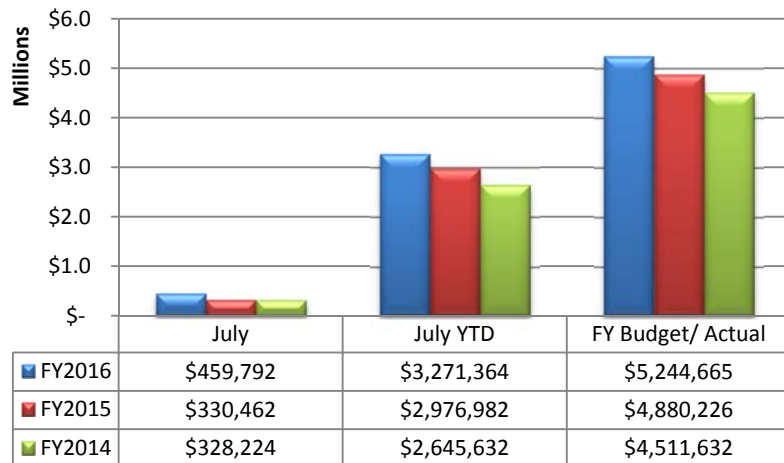


REVENUE/RECEIPTS

Income tax collections for the month of July were \$459.8 thousand, and were 39.14% higher than last year when compared to July 2015. Total year to-date collections are \$3.27 million (62.37% of budget) and, when compared to a July 2015 YTD total of \$2.98 million, are \$294.4 thousand (9.88%) higher. The full-year 2016 budget is currently projected to be \$5.24 million. It is important to note that the July 2015 year to-date collections were 61% of full-year 2015 collections, and the 2014 YTD collections were 58.64% of the full-year collections. Should these trends continue, we may be increasing the revenue forecast for the remainder of 2016.

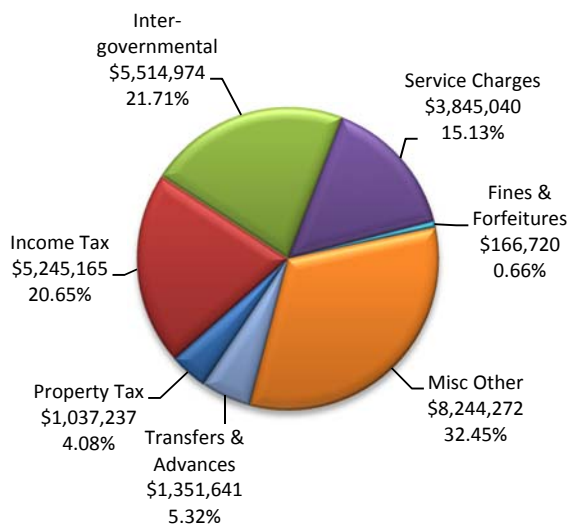
The city received its first-half 2016 property tax settlement in March from Licking County. Total property taxes received to-date are \$552.7 thousand, and are \$20.3 thousand (3.80%) higher than the same period in 2015. The 2016 budget in this line is \$1.01 million and is projected to be up by \$25.1 thousand (2.54%) from the 2015 full year collections. The total also includes \$167.5 thousand in TIF payments in lieu of taxes (PILOT) from the State Route 310 TIF district. The overall increase is due to higher estimated real property tax collections (up \$20.1 thousand, or 2.37%), including TIF PILOT payments, which are projected to be higher by \$13.6 thousand (8.87%).

Income Tax Collections - All Funds



Intergovernmental revenues represent one of the largest revenue categories for the city. They reflect funding received by the city from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2016, a total of \$5.51 million is budgeted, with \$4.3 million of the total expected to come from grants and loans. Through July 31, a total of \$918.4 thousand has been collected (16.65% of the category budget). Most of the current shortfall is due to: approximately \$275.5 thousand in Mink Street grant/loan proceeds from OPWC not yet received; \$550 thousand in federal grant proceeds on the Mink Street phase II project not yet received; and \$2.13 million in in state grant funding for Mink Street phase III improvements not yet constructed. In addition, there is \$676 thousand in the Sewer Utility for OPWC State Issue II grant proceeds which have not yet been awarded.

All Funds Revenue - Budget

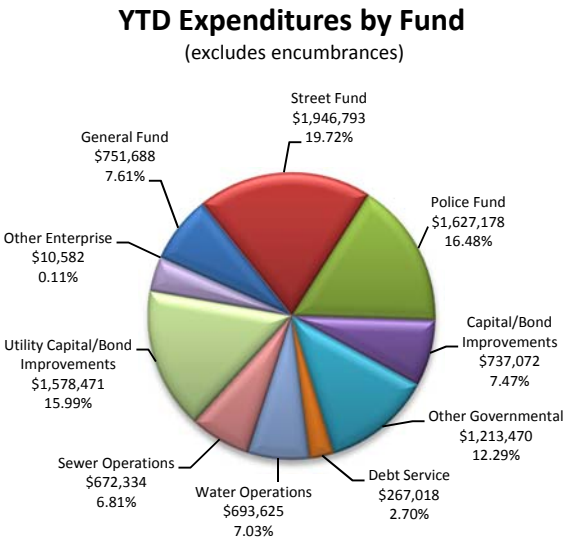


Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses and other customers. For 2016, approximately \$3.85 million has been budgeted for total service charge revenues. Year to-date collections are \$2.41 million, or 62.77% of the budget. The seven-month total is down by

\$91.5 thousand (3.65%) when compared to the same period in 2015. The primary driver of the decrease is due to the significant receipt of one-time capacity/tap fees in 2015. At \$3.55 million or 92.35% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through July 31 are \$2.27 million, or 63.99% of the full-year budget in this line item. In comparison, July 2015 YTD collections were \$2.34 million, and represented 60.57% of full-year 2015 collections. This line item was increased in June by \$325.5 thousand (10.09%) to more closely reflect the higher rate of collections in 2016. It appears that we may need to increase it again based upon current collections.

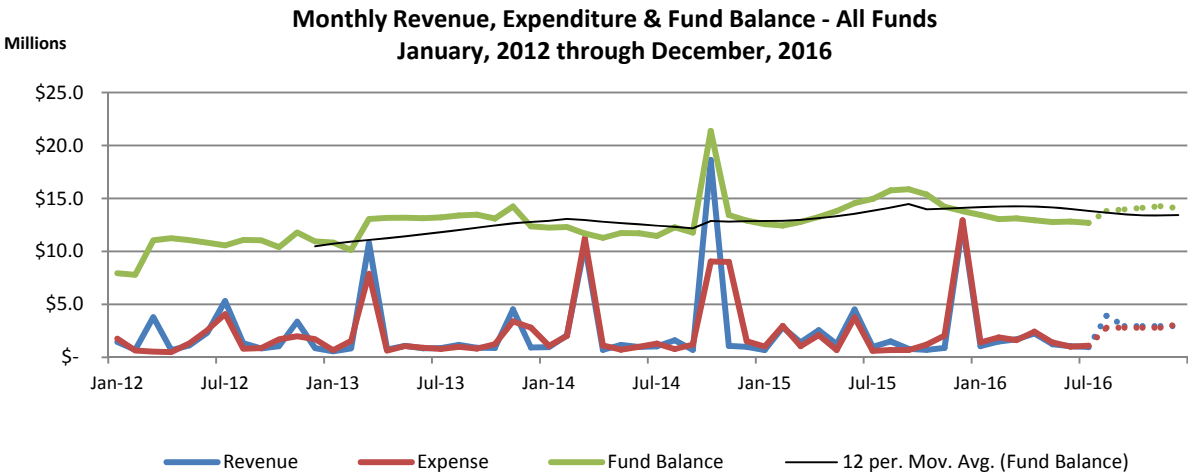
EXPENDITURES/SPENDING

After seven months of operations in 2016, spending for the year continues to appear to be in-line with expectations. Excluding debt service expenses and interfund transfers in the calculation results in a spending rate equal to 36.65%, significantly below the straight-line rate of 58.33%. While this compares favorably, if we include any outstanding 2015 carryover encumbrances (e.g., purchase orders) as well as FY 2016 issued POs in the total, the ratio of funds spent (or committed to spend) becomes 49.5%. Many of these 2016 purchase orders encumber full-year spending, and have the effect of overstating the impact of the encumbrances.



FUND BALANCE/FINANCIAL HEALTH

The chart below plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers and any dotted lines reflecting the current forecast. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over the time horizon of the chart.

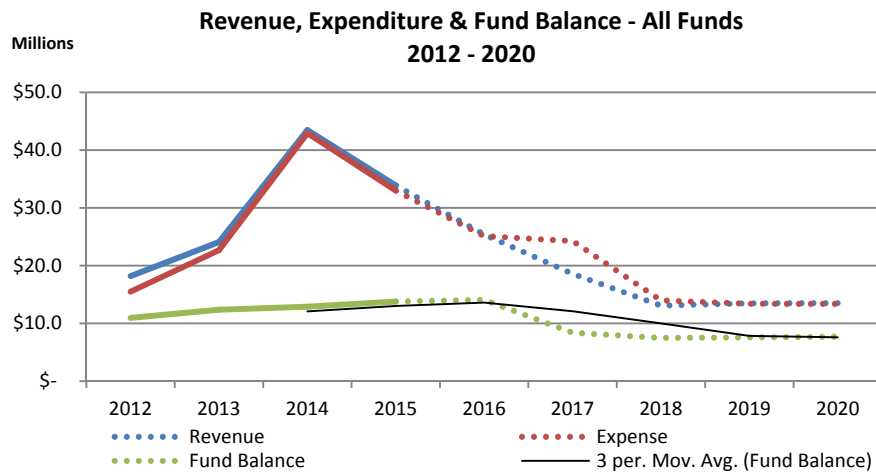


Current projections call for the overall total fund balance to gradually decline each year through 2018 (see chart at the top of the following page), at which time the trend will stabilize and being increasing slightly each year thereafter through 2020. This is due to revenues either exceeding or being roughly equal to

expenditures in each of those succeeding years.

The General fund ended the month of July 2016 with an unencumbered balance of \$665.0 thousand and is down by \$164.3 thousand, or 19.81% from December 2015. The Street (201) fund unencumbered fund balance decreased by \$632.8 thousand (30.64%), and the Police (208) fund decreased by \$28.7 thousand (2.29%) from December 2015.

The 2016 forecast for these funds calls for them to end the year at approximately the same value as they ended 2015. The decline in the unencumbered cash balance in all of the primary operating funds is the direct result of having only seven-months of revenue to offset a significant number of full-year purchase orders. It will be



very important for the city to continue to closely monitor each of the key fund balances to ensure that adequate funding is available to provide the desired level of service to the community in the future. Unless income tax and other revenues increase dramatically in the near future (such as securing a major tenant for the business park/JRS), the ability of the city to be able to fund spending on future capital projects or related debt service may become limited. Maintaining adequate reserves to ensure ongoing operations and the ability to service our debt are factors that the ratings agencies consider when evaluating the city's fiscal health.

I am providing this summary analysis to facilitate a better understanding of the sources of all city revenues, the status of collections to-date and available fund balances. The report will now turn its focus to each of the primary governmental and enterprise funds of the city: 101 – General Fund; 201 – Street Fund; 208 – Police Fund; 301 – Capital Improvements; and 601/651 – Water and Sewer Operations funds.

Respectfully submitted,

**CITY OF PATASKALA, OHIO
CASH BALANCE RECONCILIATION
AS OF JULY 31, 2016**

BANK/FINANCIAL INSTITUTION BALANCES:

Governmental Funds Checking (per stmt)	\$	325,630.00
Outstanding checks		(500,780.15)
O/S check sweep pending		500,780.15
Error Correction/Deposit in-transit		-
Total Governmental Funds Checking	\$	325,630.00
Governmental Funds Sweep Acct (per stmt)	\$	2,786,533.76
Other in-transit		-
O/S check sweep pending		(500,780.15)
Total Governmental Funds Sweep	\$	2,285,753.61
Combined Governmental Funds	\$	2,611,383.61
Payroll Checking Account (per stmt)	\$	66,671.92
Outstanding checks		(81.00)
Deposits in-transit		-
Error correction in-transit		-
Total Payroll Checking	\$	66,590.92
Utility Funds Checking (per stmt)	\$	-
Deposits in-transit		-
Outstanding checks		(28,918.59)
O/S check sweep pending		29,320.41
Error Correction/Deposits in-transit		(401.82)
Total PNB Water-Sewer Checking	\$	-
Utility Funds Sweep Acct (per stmt)	\$	2,151,443.64
Deposits in-transit		-
O/S check sweep pending		(29,320.41)
Bank error correction/other in-transit		-
Total PNB Water-Sewer Sweep	\$	2,122,123.23
Combined PNB Water-Sewer Account	\$	2,122,123.23
Vendor Bond/Security Dep Escrow Account	\$	1,250.00
Outstanding checks		-
Deposits in-transit		-
Total PNB Fire Escrow Account	\$	1,250.00
Fire Escrow Account	\$	24,000.00
Outstanding checks		-
Deposits in-transit		-
Total PNB Fire Escrow Account	\$	24,000.00
Builders Escrow/Construction Account	\$	253,747.69
Outstanding checks		-
Deposits in-transit		-
Bank error correction/other in-transit		-
Total PNB Builders/Construction Escrow	\$	253,747.69
Petty Cash Funds	\$	-
Investments (at cost)		
PNB CD 6881	\$	4,461.07
STAR Ohio - Governmental		1,004,464.64
STAR Ohio - Utility		502,238.56
Raymond James - Governmental		4,273,766.19
Raymond James - Utility		1,831,637.66
Total Investments	\$	7,616,568.12
Total Statement Cash Balance	\$	12,695,663.57

(Not included in total bank balances)

PNB Mayors Court Account	\$	17,767.68
Deposits in transit		-
Outstanding checks/ACH		(17,567.68)
Bank error/corrections		-
Total Mayors Court	\$	200.00

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

SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

101 - General Fund	\$	959,277.80
102 - Unclaimed Funds		132.30
Total General Funds	\$	959,410.10
201 - Street Fund	\$	1,833,112.60
202 - State Highway		80,800.15
203 - Ecological Preservation		1,000.00
204 - Pataskala JEDD		1,284.65
205 - Permissive License Tax		435,114.10
206 - Recreation Fund		41,159.65
207 - Park Use		79,875.42
208 - Police Fund		1,461,381.33
209 - Immobilization		490.00
210 - Mayor's Court Computer		36,689.36
211 - Alcohol Enforcement & Education		5,921.10
212 - Law Enforcement Trust		12,652.24
213 - Pataskala Mobile Home Park		4,461.07
214 - FEMA Grant Fund		-
215 - CHIP Fund		-
216 - Community Development Block Grant		-
217 - Safe Routes to School		-
218 - Police K-9		4,061.47
219 - Sesquicentennial Fund		366.91
220 - Indigent Drivers Interlock		952.10
221 - Indigent Drivers Alcohol Treatment		-
222 - Law Enforcement Training & Ed		3,960.00
Total Special Revenue	\$	4,003,282.15
401 - Debt Service Fund	\$	411,400.41
402 - Street Bond		30,067.19
Total Debt Service	\$	441,467.60
301 - Capital Improvements	\$	1,246,028.51
302 - Bond Improvements		3,958.29
303 - State Issue II Capital Improvements		808,103.17
304 - Municipal Building Purchase		6,870.84
305 - Courter Bridge Improvement		59.08
306 - SR 310 TIF		133,788.25
307 - Columbia Road Bridge Improvements		150,180.00
308 - Capital Facilities		140,927.52
Total Capital Projects	\$	2,489,915.66
501 - Construction Account/Project	\$	253,747.69
502 - Fire Escrow Fund		24,000.00
503 - Vendor Bond & Escrow		1,250.00
999 - Payroll Clearing Fund		66,590.92
Total Escrow/Agency Funds	\$	345,588.61
Total Governmental Funds	\$	8,239,664.12
601 - Water Operations	\$	524,900.14
602 - Water Capital Improvements		841,764.63
603 - Water Bond Improvements		154.83
604 - Water Debt Service		455,198.75
605 - Water Treatment Plant #2		0.38
606 - Water Utility State Issue II (OPWC)		-
651 - Sewer Operations		1,298,316.81
652 - Sewer Capital Improvements		1,007,922.73
653 - Sewer Bond Improvements		372.84
654 - Sewer Debt Service		309,905.11
655 - The Oaks Assessment		17,463.23
656 - Sewer Utility State Issue II (OPWC)		-
Total Enterprise Funds	\$	4,455,999.45
Total All Funds	\$	12,695,663.57

**CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF JULY 31, 2016**

		+	-	=	-	=
Fund Number / Description	December 31, 2014 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	July 31, 2016 Unencumbered Fund Balance
101 - General Fund	\$ 927,181.23	\$ 783,784.20	\$ 751,687.63	\$ 959,277.80	\$ 294,248.35	\$ 665,029.45
102 - Unclaimed Funds	31.92	100.38	-	132.30	-	132.30
Total General Funds	\$ 927,213.15	\$ 783,884.58	\$ 751,687.63	\$ 959,410.10	\$ 294,248.35	\$ 665,161.75
201 - Street Fund	\$ 2,136,325.16	\$ 1,643,580.30	\$ 1,946,792.86	\$ 1,833,112.60	\$ 400,352.12	\$ 1,432,760.48
202 - State Highway	58,862.81	34,352.77	12,415.43	80,800.15	4,976.00	75,824.15
203 - Ecological Preservation	1,000.00	-	-	1,000.00	-	1,000.00
204 - Pataskala JEDD	1,284.65	-	-	1,284.65	-	1,284.65
205 - Permissive License Tax	360,660.63	145,607.84	71,154.37	435,114.10	2,036.03	433,078.07
206 - Recreation Fund	34,725.05	11,702.78	5,268.18	41,159.65	3,535.38	37,624.27
207 - Park Use	69,837.30	23,525.46	13,487.34	79,875.42	5,290.00	74,585.42
208 - Police Fund	1,278,597.58	1,809,961.98	1,627,178.23	1,461,381.33	231,694.58	1,229,686.75
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	58,268.51	4,889.00	26,468.15	36,689.36	3,000.00	33,689.36
211 - Alcohol Enforcement & Education	5,921.10	-	-	5,921.10	-	5,921.10
212 - Law Enforcement Trust	9,647.96	3,004.28	-	12,652.24	-	12,652.24
213 - Pataskala Mobile Home Park	4,461.07	-	-	4,461.07	-	4,461.07
214 - FEMA Fund	9.00	-	9.00	-	-	-
215 - CHIP Fund	-	-	-	-	-	-
216 - Community Development Block Grant	-	-	-	-	-	-
217 - Safe Routes to School	-	-	-	-	-	-
218 - Police K-9	9,523.04	1,538.43	7,000.00	4,061.47	-	4,061.47
219 - Sesquicentennial Fund	366.91	-	-	366.91	-	366.91
220 - Indigent Drivers Interlock	952.10	-	-	952.10	-	952.10
221 - Indigent Drivers Alcohol Treatment	-	-	-	-	-	-
222 - Law Enforcement Training & Education	2,000.00	2,080.00	120.00	3,960.00	3,960.00	-
Total Special Revenue	\$ 4,032,932.87	\$ 3,680,242.84	\$ 3,709,893.56	\$ 4,003,282.15	\$ 654,844.11	\$ 3,348,438.04
401 - Debt Service Fund	\$ 205,655.67	\$ 472,763.11	\$ 267,018.37	\$ 411,400.41	\$ 363,125.00	\$ 48,275.41
402 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
Total Debt Service	\$ 235,722.86	\$ 472,763.11	\$ 267,018.37	\$ 441,467.60	\$ 363,125.00	\$ 78,342.60
301 - Capital Improvements	\$ 1,874,189.46	\$ 81,906.30	\$ 710,067.25	\$ 1,246,028.51	\$ 152,051.85	\$ 1,093,976.66
302 - Bond Improvements	30,812.39	151.90	27,006.00	3,958.29	-	3,958.29
303 - State Issue II Capital Improvements	1,211,942.79	215,095.79	618,935.41	808,103.17	965,954.54	(157,851.37)
304 - Municipal Building Purchase	6,870.84	-	-	6,870.84	-	6,870.84
305 - Courter Bridge Improvement	59.08	-	-	59.08	-	59.08
306 - SR 310 TIF	482,804.47	92,912.45	441,928.67	133,788.25	106,430.06	27,358.19
307 - Columbia Road Bridge Improvements	150,180.00	-	-	150,180.00	-	150,180.00
308 - Capital Facilities	93,267.14	47,660.38	-	140,927.52	-	140,927.52
Total Capital Projects	\$ 3,850,126.17	\$ 437,726.82	\$ 1,797,937.33	\$ 2,489,915.66	\$ 1,224,436.45	\$ 1,265,479.21
501 - Construction Account/Project	\$ 223,386.41	\$ 46,794.03	\$ 16,432.75	\$ 253,747.69	\$ 58,761.07	\$ 194,986.62
502 - Fire Escrow Fund	24,000.00	-	-	24,000.00	-	24,000.00
503 - Vendor Bond & Escrow	-	1,500.00	250.00	1,250.00	250.00	1,000.00
999 - Payroll Clearing Fund	62,579.71	2,156,467.25	2,152,456.04	66,590.92	-	66,590.92
Total Agency/Fiduciary Funds	\$ 309,966.12	\$ 2,204,761.28	\$ 2,169,138.79	\$ 345,588.61	\$ 59,011.07	\$ 286,577.54
Total Governmental Funds	\$ 9,355,961.17	\$ 7,579,378.63	\$ 8,695,675.68	\$ 8,239,664.12	\$ 2,595,664.98	\$ 5,643,999.14
601 - Water Operations	\$ 532,006.72	\$ 686,518.56	\$ 693,625.14	\$ 524,900.14	\$ 269,600.01	\$ 255,300.13
602 - Water Capital Improvements	1,333,146.30	481,151.12	972,532.79	841,764.63	16,781.47	824,983.16
603 - Water Bond Improvements	27,943.80	93.03	27,882.00	154.83	-	154.83
604 - Water Debt Service	28,359.45	659,624.84	232,785.54	455,198.75	359,656.87	95,541.88
605 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
606 - Water Utility State Issue II (OPWC)	-	-	-	-	-	-
651 - Sewer Operations	1,191,283.29	779,367.59	672,334.07	1,298,316.81	283,358.63	1,014,958.18
652 - Sewer Capital Improvements	1,118,814.88	376,803.34	487,695.49	1,007,922.73	24,822.35	983,100.38
653 - Sewer Bond Improvements	90,433.02	300.82	90,361.00	372.84	-	372.84
654 - Sewer Debt Service	93,898.04	356,348.71	140,341.64	309,905.11	286,637.86	23,267.25
655 - Oaks Assessment	17,349.17	10,695.57	10,581.51	17,463.23	10,131.74	7,331.49
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	-	-
Total Enterprise Funds	\$ 4,433,235.05	\$ 3,350,903.58	\$ 3,328,139.18	\$ 4,455,999.45	\$ 1,250,988.93	\$ 3,205,010.52
Total All Funds	\$ 13,789,196.22	\$ 10,930,282.21	\$ 12,023,814.86	\$ 12,695,663.57	\$ 3,846,653.91	\$ 8,849,009.66

CITY OF PATASKALA, OHIO
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
AS OF JULY 31, 2016

Fund Number / Description	December 31, 2015 Total Cash Balance	FY 2016 Estimated Revenues	FY 2016 Budget Expenditures	FY 2015 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2016 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of July 31, 2016	FY 2016 Est Revenue Adjustments	EOY Projected Fund Balances as of July 31, 2016	Balance as % of Budget
101 - General Fund	\$ 927,181.23	\$ 1,478,973.00	\$ 1,508,172.00	\$ 97,896.42	\$ 1,606,068.42	\$ 800,085.81	\$ 10,850.00	\$ (12,649.63)	\$ 1,604,268.79	\$ 16,750.00	\$ 818,635.44	51.03%
102 - Unclaimed Funds	31.92	-	-	-	-	31.92	-	-	-	50.00	81.92	100.00%
Total General Funds	\$ 927,213.15	\$ 1,478,973.00	\$ 1,508,172.00	\$ 97,896.42	\$ 1,606,068.42	\$ 800,117.73	\$ 10,850.00	\$ (12,649.63)	\$ 1,604,268.79	\$ 16,800.00	\$ 818,717.36	51.03%
201 - Street Fund	\$ 2,136,325.16	\$ 2,494,640.00	\$ 2,434,909.00	\$ 70,738.32	\$ 2,505,647.32	\$ 2,125,317.84	\$ 399,000.00	\$ (13,842.23)	\$ 2,890,805.09	\$ 176,355.00	\$ 1,916,515.07	66.30%
202 - State Highway	58,862.81	54,300.00	53,000.00	3,100.00	56,100.00	57,062.81	-	-	56,100.00	4,500.00	61,562.81	109.74%
203 - Ecological Preservation	1,000.00	-	-	-	-	1,000.00	-	-	-	-	1,000.00	100.00%
204 - Pataskala JEDD	1,284.65	500.00	-	-	-	1,784.65	-	-	-	-	1,784.65	100.00%
205 - Permissive License Tax	360,660.63	232,280.00	162,500.00	5,347.50	167,847.50	425,093.13	-	(4,631.55)	163,215.95	2,500.00	432,224.68	264.82%
206 - Recreation Fund	34,725.05	3,100.00	5,000.00	120.32	5,120.32	32,704.73	5,000.00	(120.32)	10,000.00	8,050.00	35,875.05	358.75%
207 - Park Use	69,837.30	15,200.00	46,500.00	-	46,500.00	38,537.30	-	-	46,500.00	18,150.00	56,687.30	121.91%
208 - Police Fund	1,278,597.58	2,741,484.00	2,746,180.00	20,170.44	2,766,350.44	1,253,731.14	-	(5,786.60)	2,760,563.84	140,900.00	1,400,417.74	50.73%
209 - Immobilization	490.00	-	-	-	-	490.00	-	-	41,500.00	(5,600.00)	490.00	100.00%
210 - Mayor's Court Computer	58,268.51	13,000.00	41,500.00	-	41,500.00	29,768.51	-	-	-	-	24,168.51	58.24%
211 - Alcohol Enforcement & Education	5,921.10	-	-	-	-	5,921.10	-	-	-	-	5,921.10	100.00%
212 - Law Enforcement Trust	9,647.96	2,500.00	-	-	-	12,147.96	-	-	-	1,700.00	13,847.96	100.00%
213 - Pataskala Mobile Home Park	4,461.07	-	-	-	-	4,461.07	-	-	9.00	-	4,461.07	100.00%
214 - FEMA Fund	9.00	-	9.00	-	9.00	-	-	-	-	-	-	0.00%
215 - CHIP Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
216 - Community Development Block Grant	-	-	-	-	-	-	-	-	-	-	-	100.00%
217 - Safe Routes to School	-	-	-	-	-	-	-	-	-	-	-	100.00%
218 - Police K-9	9,523.04	-	-	7,000.00	7,000.00	2,523.04	-	-	7,000.00	2,100.00	4,623.04	66.04%
219 - Sesquicentennial Fund	366.91	-	-	-	-	366.91	-	-	-	-	366.91	100.00%
220 - Indigent Drivers Interlock	952.10	-	-	-	-	952.10	-	-	-	-	952.10	100.00%
221 - Indigent Drivers Alcohol Treatment	-	-	-	-	-	-	-	-	-	-	-	100.00%
222 - Law Enforcement Training & Ed	-	-	-	-	-	-	-	-	-	-	-	100.00%
Total Special Revenue	\$ 4,032,932.87	\$ 5,557,004.00	\$ 5,489,598.00	\$ 106,476.58	\$ 5,596,074.58	\$ 3,993,862.29	\$ 408,080.00	\$ (24,380.70)	\$ 5,979,773.88	\$ 350,735.00	\$ 3,960,897.99	66.24%
401 - Debt Service Fund	\$ 205,655.67	\$ 631,043.00	\$ 700,732.00	\$ 11,804.00	\$ 712,536.00	\$ 124,162.67	-	-	\$ 712,536.00	\$ 24,500.00	\$ 148,662.67	0.00%
402 - Street Bond	30,067.19	-	-	-	-	30,067.19	-	-	-	-	30,067.19	0.00%
Total Debt Service	\$ 235,722.86	\$ 631,043.00	\$ 700,732.00	\$ 11,804.00	\$ 712,536.00	\$ 154,229.86	\$ -	\$ -	\$ 712,536.00	\$ 24,500.00	\$ 178,729.86	0.00%
301 - Capital Improvements	\$ 1,874,189.46	\$ 663,824.00	\$ 729,700.00	\$ 503,538.75	\$ 1,233,238.75	\$ 1,304,774.71	\$ 5,059,054.00	-	\$ 6,292,292.75	\$ 4,820,221.00	\$ 1,065,941.71	16.94%
302 - Bond Improvements	30,812.39	5,038,750.00	527,006.00	-	527,006.00	4,542,556.39	-	-	527,006.00	(150.00)	4,542,406.39	861.93%
303 - State Issue II Capital Improvements	1,211,942.79	-	-	1,584,889.95	1,584,889.95	(372,947.16)	-	-	1,584,889.95	490,595.00	117,647.84	7.42%
304 - Municipal Building Purchase	6,870.84	-	-	-	-	6,870.84	-	-	-	-	6,870.84	100.00%
305 - Courier Bridge Improvement	59.08	-	-	-	-	59.08	-	-	-	-	59.08	100.00%
306 - SR 310 TIF	482,804.47	167,475.00	129,138.00	424,993.72	554,131.72	96,147.75	-	-	554,131.72	-	96,147.75	17.35%
307 - Columbia Road Bridge Improvements	150,180.00	-	-	-	-	150,180.00	-	-	-	-	150,180.00	100.00%
308 - Capital Facilities	93,267.14	102,000.00	-	-	-	195,267.14	-	-	-	(20,000.00)	175,267.14	100.00%
Total Capital Projects	\$ 3,850,126.17	\$ 5,972,049.00	\$ 1,385,844.00	\$ 2,513,422.42	\$ 3,899,266.42	\$ 5,922,908.75	\$ 5,059,054.00	\$ -	\$ 8,958,320.42	\$ 5,290,666.00	\$ 6,154,520.75	68.70%
501 - Construction Account/Project	\$ 223,386.41	\$ 100,000.00	\$ 175,000.00	\$ 25,910.00	\$ 200,910.00	\$ 122,476.41	\$ -	(10.21)	\$ 200,899.79	\$ -	\$ 122,486.62	60.97%
502 - Fire Escrow Fund	24,000.00	24,000.00	24,000.00	-	24,000.00	24,000.00	5,000.00	-	24,000.00	5,000.00	24,000.00	100.00%
503 - Vendor Bond & Escrow	-	-	-	-	-	-	-	-	-	-	-	0.00%
999 - Payroll Clearing Fund	62,579.71	-	-	-	-	62,579.71	-	-	-	-	62,579.71	100.00%
Total Fiduciary/Agency	\$ 309,966.12	\$ 124,000.00	\$ 199,000.00	\$ 25,910.00	\$ 224,910.00	\$ 209,056.12	\$ 5,000.00	\$ (10.21)	\$ 229,899.79	\$ 5,000.00	\$ 209,066.33	90.94%
Total Governmental Funds	\$ 9,355,961.17	\$ 13,763,069.00	\$ 9,283,346.00	\$ 2,755,509.42	\$ 12,038,855.42	\$ 11,080,174.75	\$ 5,482,984.00	\$ (37,040.54)	\$ 17,484,798.88	\$ 5,687,701.00	\$ 11,321,932.29	64.75%
601 - Water Operations	\$ 532,006.72	\$ 1,173,290.00	\$ 1,230,258.00	\$ 61,836.15	\$ 1,292,094.15	\$ 413,202.57	\$ 63,000.00	(11,374.60)	\$ 1,343,719.55	\$ 11,750.00	\$ 373,327.17	27.78%
602 - Water Capital Improvements	1,333,146.30	431,600.00	721,116.00	329,952.91	1,051,068.91	713,677.39	-	-	1,051,068.91	198,000.00	911,677.39	86.74%
603 - Water Bond Improvements	27,943.80	-	27,882.00	-	27,882.00	61.80	-	-	27,882.00	150.00	211.80	0.76%
604 - Water Debt Service	28,359.45	658,382.00	641,713.00	-	641,713.00	45,028.45	-	-	641,713.00	2,025.00	47,053.45	7.33%
605 - Water Treatment Plant #2	0.38	-	-	-	-	0.38	-	-	-	-	0.38	100.00%
606 - Water Utility State Issue II (OPWC)	-	501,116.00	501,116.00	-	501,116.00	501,116.00	-	-	501,116.00	-	-	0.00%
651 - Sewer Operations	1,191,283.29	1,206,460.00	1,425,774.00	108,986.03	1,534,760.03	862,983.26	87,000.00	(32,910.75)	1,588,849.28	(250.00)	808,644.01	50.89%
652 - Sewer Capital Improvements	1,118,814.88	444,310.00	926,700.00	212,276.13	1,138,976.13	424,148.75	-	-	1,138,976.13	154,300.00	578,448.75	50.79%
653 - Sewer Bond Improvements	90,433.02	-	90,361.00	-	90,361.00	72.02	-	-	90,361.00	500.00	572.02	0.63%
654 - Sewer Debt Service	93,898.04	356,021.00	426,980.00	-	426,980.00	22,939.04	-	-	426,980.00	640.00	23,579.04	5.52%
655 - Odors Assessment	17,349.17	19,285.00	21,265.00	-	21,265.00	15,369.17	-	-	21,265.00	-	15,369.17	72.27%
656 - Utility State Issue II (OPWC)	-	796,700.00	796,700.00	-	796,700.00	-	-	-	796,700.00	-	-	0.00%
Total Enterprise Funds	\$ 4,433,235.05	\$ 5,587,164.00	\$ 6,809,865.00	\$ 713,051.22	\$ 7,527,916.22	\$ 2,497,482.83	\$ 150,000.00	\$ (44,285.35)	\$ 7,628,630.87	\$ 367,115.00	\$ 2,758,883.18	36.16%
Total All Funds	\$ 13,789,196.22	\$ 19,350,233.00	\$ 16,093,211.00	\$ 3,468,560.64	\$ 19,561,771.64	\$ 13,577,657.58	\$ 5,632,984.00	\$ (81,325.89)	\$ 25,113,429.75	\$ 6,054,816.00	\$ 14,080,815.47	56.07%

CITY OF PATASKALA, OHIO
JULY 2016 YTD ANALYSIS - All Funds

		YTD 2016	2016 Budget	YTD Uncollected Balance	% Collected	YTD 2015	2015 Budget	YTD Uncollected Balance	% Collected	YTD 2016 H/(L) YTD 2015	% H/(L)
Beginning Fund Balance		\$ 13,726,617	\$ 13,726,617			\$ 12,849,757	\$ 12,849,757				
REVENUE											
Taxes	Property Taxes	\$ 552,735	\$ 1,013,452	\$ 460,717	54.54%	\$ 532,476	\$ 1,068,350	\$ 535,874	49.84%	\$ 20,258	3.80%
	Income Taxes	3,271,364	5,245,165	1,973,801	62.37%	2,977,105	4,880,726	1,903,621	61.00%	294,258	9.88%
	Total Taxes	\$ 3,824,099	\$ 6,258,617	\$ 2,434,518	61.10%	\$ 3,509,582	\$ 5,949,076	\$ 2,439,494	58.99%	\$ 314,517	8.96%
Intergovernmental	State-Shared Revenues	\$ 701,256	\$ 1,200,716	\$ 499,460	58.40%	\$ 878,704	\$ 1,335,625	\$ 456,921	65.79%	\$ (177,449)	-20.19%
	Grants & Loans	217,176	4,297,569	4,080,393	5.05%	-	1,629,195	1,629,195	0.00%	217,176	100.00%
	Other Intergovernmental	-	16,689	16,689	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 918,431	\$ 5,514,974	\$ 4,596,543	16.65%	\$ 878,704	\$ 2,964,820	\$ 2,086,116	29.64%	\$ 39,727	4.52%
Charges for Service	General Government Fees	\$ 62,294	\$ 100,100	\$ 37,806	62.23%	\$ 58,016	\$ 61,500	\$ 3,484	94.34%	\$ 4,278	7.37%
	Utility Charges	2,272,387	3,550,940	1,278,553	63.99%	2,335,883	3,174,381	838,498	73.59%	(63,496)	-2.72%
	Other Service Charges	78,963	194,000	115,037	40.70%	111,226	194,000	82,775	57.33%	(32,262)	-29.01%
	Total Charges for Service	\$ 2,413,644	\$ 3,845,040	\$ 1,431,396	62.77%	\$ 2,505,125	\$ 3,429,881	\$ 924,756	73.04%	\$ (91,481)	-3.65%
Fines & Forfeitures	Mayor's Court	\$ 84,522	\$ 161,520	\$ 76,998	52.33%	\$ 109,686	\$ 191,000	\$ 81,314	57.43%	\$ (25,164)	-22.94%
	Other Fines & Forfeitures	3,249	5,200	1,951	62.49%	2,092	7,000	4,908	29.89%	1,157	55.32%
	Total Fines, Licenses & Permits	\$ 87,772	\$ 166,720	\$ 78,948	52.65%	\$ 111,778	\$ 198,000	\$ 86,222	56.45%	\$ (24,006)	-21.48%
Special Assessments	Special Assessments	13,135	23,785	10,650	55.23%	14,588	22,978	8,390	63.49%	(1,453)	-9.96%
	Total Special Assessments	\$ 13,135	\$ 23,785	\$ 10,650	55.23%	\$ 14,588	\$ 22,978	\$ 8,390	63.49%	\$ (1,453)	-9.96%
Other Sources	Investment Income	\$ 69,326	\$ 112,295	\$ 42,969	61.74%	\$ 39,682	\$ 32,225	\$ (7,457)	123.14%	\$ 29,644	74.70%
	Proceeds from Debt Issuance	-	5,038,250	5,038,250	0.00%	1,400,000	1,400,000	-	100.00%	(1,400,000)	-100.00%
	Other Miscellaneous Income	267,583	3,093,727	2,826,144	8.65%	222,842	332,300	109,458	67.06%	44,741	20.08%
	Total Other Sources	\$ 336,909	\$ 8,244,272	\$ 7,907,363	4.09%	\$ 1,662,524	\$ 1,764,525	\$ 102,001	94.22%	\$ (1,325,615)	-79.74%
Interfund Transfers	Transfers & Advances In	\$ 1,179,825	\$ 1,351,641	\$ 171,816	87.29%	\$ 5,524,954	\$ 5,524,954	\$ -	100.00%	\$ (4,345,129)	-78.65%
	Total Transfers	\$ 1,179,825	\$ 1,351,641	\$ 171,816	87.29%	\$ 5,524,954	\$ 5,524,954	\$ -	100.00%	\$ (4,345,129)	-78.65%
	Grand Total Revenue	\$ 8,773,815	\$ 25,405,049	\$ 16,631,234	34.54%	\$ 14,207,256	\$ 19,854,234	\$ 5,646,978	71.56%	\$ (5,433,442)	-38.24%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ (1,179,825)	\$ (1,351,641)	\$ 171,816	-12.71%	\$ (5,524,954)	\$ (5,524,954)	\$ -	0.00%	\$ 4,345,129	-78.65%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ (1,179,825)	\$ (1,351,641)	\$ 171,816	-12.71%	\$ (5,524,954)	\$ (5,524,954)	\$ -	0.00%	\$ 4,345,129	-78.65%
	Adjusted Grand Total Revenue	\$ 7,593,990	\$ 24,053,408	\$ 16,459,418	31.57%	\$ 8,682,302	\$ 14,329,280	\$ 5,646,978	60.59%	\$ (1,088,312)	-12.53%

		YTD 2016	2016 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2015	YTD 2016 H/(L) YTD 2015	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 2,535,631	\$ 4,512,276	\$ 1,976,645	43.81%	\$ 276,708	\$ 1,699,937	37.67%	\$ 2,420,231	\$ 115,399	4.77%
	Contractual Services	1,023,483	3,199,912	2,176,429	68.02%	716,147	1,460,282	45.64%	1,192,475	(168,992)	-14.17%
	General Operating	1,145,918	2,418,486	1,272,568	52.62%	565,259	707,308	29.25%	1,142,258	3,660	0.32%
	Capital Outlay	3,351,417	11,854,621	8,503,205	71.73%	1,268,988	7,234,216	61.02%	1,404,553	1,946,864	138.61%
	Debt Service	635,085	1,776,494	1,141,409	64.25%	1,019,551	121,857	6.86%	490,408	144,677	29.50%
	Transfers & Advances	1,179,825	1,351,641	171,816	12.71%	-	171,816	12.71%	5,524,954	(4,345,129)	-78.65%
	Grand Total Expenditures	\$ 9,871,359	\$ 25,113,430	\$ 15,242,071	60.69%	\$ 3,846,654	\$ 11,395,417	45.38%	\$ 12,174,880	\$ (2,303,521)	-18.92%
Adjustments:											
	- Interfund transfers & advances	\$ (1,179,825)	\$ (1,351,641)	\$ (2,531,466)	187.29%	\$ -	\$ 171,816	12.71%	\$ (5,524,954)	\$ 4,345,129	-78.65%
	- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Total Adjustments	\$ (1,179,825)	\$ (1,351,641)	\$ (171,816)	12.71%	\$ -	\$ 171,816	12.71%	\$ (5,524,954)	\$ 4,345,129	-78.65%
	Adjusted Grand Total Expenditures	\$ 8,691,534	\$ 23,761,789	\$ 15,070,255	63.42%	\$ 3,846,654	\$ 11,223,601	47.23%	\$ 6,649,925	\$ 2,041,609	30.70%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 12,629,073	\$ 14,018,236			\$ 8,782,419			\$ 14,882,134		

CITY OF PATASKALA, OHIO
2016 REVENUE BUDGET ANALYSIS - All Funds Summary
THROUGH JULY 31, 2016

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
Taxes	\$ 3,824,098.53	\$ 6,258,617.00	\$ 2,434,518.47	\$ 6,039,112.00	\$ 219,505.00
Income Taxes	\$ 3,271,363.87	\$ 5,245,165.00	\$ 1,973,801.13	\$ 5,027,660.00	\$ 217,505.00
Property Taxes	\$ 552,734.66	\$ 1,013,452.00	\$ 460,717.34	\$ 1,011,452.00	\$ 2,000.00
Intergovernmental	\$ 918,431.30	\$ 5,514,974.00	\$ 4,596,542.70	\$ 2,835,855.00	\$ 2,679,119.00
Grants & Loans	\$ 217,175.79	\$ 4,297,569.00	\$ 4,080,393.21	\$ 1,676,000.00	\$ 2,621,569.00
Other Intergovernmental	\$ -	\$ 16,689.00	\$ 16,689.00	\$ 16,689.00	\$ -
State-Shared Revenues	\$ 701,255.51	\$ 1,200,716.00	\$ 499,460.49	\$ 1,143,166.00	\$ 57,550.00
Charges for Service	\$ 2,413,644.24	\$ 3,845,040.00	\$ 1,431,395.76	\$ 3,488,440.00	\$ 356,600.00
General Government Fees	\$ 62,294.01	\$ 100,100.00	\$ 37,805.99	\$ 69,000.00	\$ 31,100.00
Other Service Charges	\$ 78,963.18	\$ 194,000.00	\$ 115,036.82	\$ 194,000.00	\$ -
Utility	\$ 2,272,387.05	\$ 3,550,940.00	\$ 1,278,552.95	\$ 3,225,440.00	\$ 325,500.00
Fines & Forfeitures	\$ 87,771.64	\$ 166,720.00	\$ 78,948.36	\$ 193,620.00	\$ (26,900.00)
Mayor's Court	\$ 84,522.36	\$ 161,520.00	\$ 76,997.64	\$ 189,620.00	\$ (28,100.00)
Other Fines & Forfeitures	\$ 3,249.28	\$ 5,200.00	\$ 1,950.72	\$ 4,000.00	\$ 1,200.00
Special Assessments	\$ 13,135.47	\$ 23,785.00	\$ 10,649.53	\$ 23,785.00	\$ -
Special Assessments	\$ 13,135.47	\$ 23,785.00	\$ 10,649.53	\$ 23,785.00	\$ -
Miscellaneous Revenue	\$ 336,908.78	\$ 8,244,272.00	\$ 7,907,363.22	\$ 5,417,780.00	\$ 2,826,492.00
Investment Income	\$ 69,326.09	\$ 112,295.00	\$ 42,968.91	\$ 49,030.00	\$ 63,265.00
Other Miscellaneous Revenue	\$ 267,582.69	\$ 3,093,727.00	\$ 2,826,144.31	\$ 330,500.00	\$ 2,763,227.00
Proceeds from Debt Issuance	\$ -	\$ 5,038,250.00	\$ 5,038,250.00	\$ 5,038,250.00	\$ -
Transfers & Advances	\$ 1,179,825.00	\$ 1,351,641.00	\$ 171,816.00	\$ 1,351,641.00	\$ -
Transfers & Advances	\$ 1,179,825.00	\$ 1,351,641.00	\$ 171,816.00	\$ 1,351,641.00	\$ -
Grand Total	\$ 8,773,814.96	\$ 25,405,049.00	\$ 16,631,234.04	\$ 19,350,233.00	\$ 6,054,816.00

CITY OF PATASKALA, OHIO
2016 EXPENDITURE BUDGET ANALYSIS - All Funds
THROUGH JULY 31, 2016

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 2,535,630.54	\$ 276,708.08	\$ 4,512,275.52	\$ 1,699,936.90	\$ 4,673,199.00	\$ 1,646.52	\$ (162,570.00)
Contractual Services	\$ 1,023,482.86	\$ 716,146.91	\$ 3,199,911.82	\$ 1,460,282.05	\$ 2,571,252.00	\$ 326,159.82	\$ 302,500.00
General Operating	\$ 1,145,918.41	\$ 565,259.28	\$ 2,418,485.95	\$ 707,308.26	\$ 2,370,578.00	\$ 92,907.95	\$ (45,000.00)
Capital Outlay	\$ 3,351,416.95	\$ 1,268,988.17	\$ 11,854,621.46	\$ 7,234,216.34	\$ 3,361,851.00	\$ 2,954,716.46	\$ 5,538,054.00
Debt Service	\$ 635,085.06	\$ 1,019,551.47	\$ 1,776,494.00	\$ 121,857.47	\$ 1,764,690.00	\$ 11,804.00	\$ -
Transfers & Advances	\$ 1,179,825.00	\$ -	\$ 1,351,641.00	\$ 171,816.00	\$ 1,351,641.00	\$ -	\$ -
Grand Total	\$ 9,871,358.82	\$ 3,846,653.91	\$ 25,113,429.75	\$ 11,395,417.02	\$ 16,093,211.00	\$ 3,387,234.75	\$ 5,632,984.00

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

Rev. Code Sec. 5705.39

County Auditor's Office,
Licking County, Ohio
Newark, Ohio
July 7, 2016

Jamie Nicholson, Finance Director
City of Pataskala

I, Michael L. Smith, County Auditor of Licking County, Ohio, do hereby certify that the total appropriations from each fund taken together with all other outstanding appropriations, do not exceed the last amended official estimate of resources for the fiscal year beginning January 1st, 2016, as determined by the Budget Commission of said County.

Michael L. Smith

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

CITY OF PATASKALA
July 7, 2016

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES
CITY OF PATASKALA, LICKING COUNTY OHIO

	January 1, 2016 UNEC. BALANCE	TAXES *	OTHER	TOTAL
GENERAL	\$ 829,316.73	\$ 951,419.00	\$ 544,354.00	\$ 2,325,089.73
SPECIAL REVENUE	\$ 3,926,456.29	\$ -	\$ 5,907,739.00	\$ 9,834,195.29
DEBT SERVICE	\$ 223,918.86	\$ -	\$ 655,543.00	\$ 879,461.86
CAPITAL PROJECTS	\$ 1,336,703.75	\$ -	\$ 11,262,715.00	\$ 12,599,418.75
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -
ENTERPRISE	\$ 3,720,183.83	\$ -	\$ 5,954,279.00	\$ 9,674,462.83
INTERNAL	\$ -	\$ -	\$ -	\$ -
FIDUCIARY	\$ 284,056.12	\$ -	\$ 129,000.00	\$ 413,056.12
TOTAL	\$ 10,320,635.58	\$ 951,419.00	\$ 24,453,630.00	\$ 35,725,684.58

GENERAL FUND	UNENC. BALANCE	TAXES	OTHER	TOTAL
101 GENERAL FUND	\$ 829,284.81	\$ 951,419.00	\$ 544,304.00	\$ 2,325,007.81
102 UNCLAIMED FUNDS	\$ 31.92	\$ -	\$ 50.00	\$ 81.92
TOTAL	\$ 829,316.73	\$ 951,419.00	\$ 544,354.00	\$ 2,325,089.73

SPECIAL REVENUE	UNENC. BALANCE	TAXES	OTHER	TOTAL
201 STREET FUND	\$ 2,065,586.84	\$ -	\$ 2,670,995.00	\$ 4,736,581.84
202 STATE HIGHWAY	\$ 55,762.81	\$ -	\$ 58,800.00	\$ 114,562.81
203 ECOLOGICAL PRESERVATION	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
204 PATASKALA JEDD	\$ 1,284.65	\$ -	\$ 500.00	\$ 1,784.65
205 PERMISSIVE LICENSE TAX	\$ 355,313.13	\$ -	\$ 234,780.00	\$ 590,093.13
206 RECREATION FUND	\$ 34,604.73	\$ -	\$ 11,150.00	\$ 45,754.73
207 PARK USE	\$ 69,837.30	\$ -	\$ 33,350.00	\$ 103,187.30
208 POLICE FUND	\$ 1,258,427.14	\$ -	\$ 2,882,384.00	\$ 4,140,811.14
209 IMMOBOLIZATION	\$ 490.00	\$ -	\$ -	\$ 490.00
210 MAYORS COURT COMPUTER	\$ 58,268.51	\$ -	\$ 7,400.00	\$ 65,668.51
211 ALCOHOL ENFORCEMENT & EDUCATION	\$ 5,921.10	\$ -	\$ -	\$ 5,921.10
212 LAW ENFORCEMENT TRUST	\$ 9,647.96	\$ -	\$ 4,200.00	\$ 13,847.96
213 PATASKALA MOBILE HOME PARK	\$ 4,461.07	\$ -	\$ -	\$ 4,461.07
214 FEMA FUND	\$ 9.00	\$ -	\$ -	\$ 9.00
215 CHIP FUND	\$ -	\$ -	\$ -	\$ -
216 COMMUNITY DEVELOPMENT BLOCK GRANT	\$ -	\$ -	\$ -	\$ -
217 SAFE ROUTES TO SCHOOL	\$ -	\$ -	\$ -	\$ -
218 POLICE K-9	\$ 2,523.04	\$ -	\$ 2,100.00	\$ 4,623.04
219 SESQUECENTENNIAL FUND	\$ 366.91	\$ -	\$ -	\$ 366.91
220 INDIGENT DRIVERS INTERLOCK	\$ 952.10	\$ -	\$ -	\$ 952.10
221 INDIGENT DRIVERS ALCOHOL TREATMENT	\$ -	\$ -	\$ -	\$ -
222 LAW ENFORCEMENT TRAINING & ED	\$ 2,000.00	\$ -	\$ 2,080.00	\$ 4,080.00
TOTAL	\$ 3,926,456.29	\$ -	\$ 5,907,739.00	\$ 9,834,195.29

DEBT SERVICE	UNENC. BALANCE	TAXES	OTHER	TOTAL
401 DEBT SERVICE FUND	\$ 193,851.67	\$ -	\$ 655,543.00	\$ 849,394.67
402 STREET BOND	\$ 30,067.19	\$ -	\$ -	\$ 30,067.19
TOTAL	\$ 223,918.86	\$ -	\$ 655,543.00	\$ 879,461.86

CAPITAL PROJECTS	UNENC. BALANCE	TAXES	OTHER	TOTAL
301 CAPITAL IMPROVEMENTS	\$ 1,370,650.71	\$ -	\$ 5,484,045.00	\$ 6,854,695.71
302 BOND IMPROVEMENTS	\$ 30,812.39	\$ -	\$ 5,038,600.00	\$ 5,069,412.39
303 STATE ISSUE II CAPITAL IMPROVEMENTS	\$ (372,947.16)	\$ -	\$ 490,595.00	\$ 117,647.84
304 MUNICIPAL BUILDING PURCHASE	\$ 6,870.84	\$ -	\$ -	\$ 6,870.84
305 COURTER BRIDGE IMPROVEMENT	\$ 59.08	\$ -	\$ -	\$ 59.08
306 SR 310 TIF	\$ 57,810.75	\$ -	\$ 167,475.00	\$ 225,285.75

307 COLUMBIA RD BRIDGE IMPROVEMENTS	\$	150,180.00	\$	-	\$	-	\$	150,180.00
308 CAPITAL FACILITIES	\$	93,267.14	\$	-	\$	82,000.00	\$	175,267.14
TOTAL	\$	1,336,703.75	\$	-	\$	11,262,715.00	\$	12,599,418.75

SPECIAL ASSESMENTS	UNENC. BALANCE	TAXES	OTHER	TOTAL
	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

ENTERPRISE FUND	UNENC. BALANCE	TAXES	OTHER	TOTAL
601 WATER FUND	\$ 470,170.57	\$ -	\$ 1,185,040.00	\$ 1,655,210.57
602 WATER CAPITAL IMPROVEMENTS	\$ 1,003,193.39	\$ -	\$ 629,600.00	\$ 1,632,793.39
603 WATER BOND IMPROVEMENTS	\$ 27,943.80	\$ -	\$ 150.00	\$ 28,093.80
604 WATER DEBT SERVICE	\$ 28,359.45	\$ -	\$ 660,407.00	\$ 688,766.45
605 WATER TREATMENT PLANT #2	\$ 0.38	\$ -	\$ -	\$ 0.38
606 WATER UTILITY STATE ISSUE II (OPWC)	\$ -	\$ -	\$ 501,116.00	\$ 501,116.00
651 SEWER FUND	\$ 1,082,297.26	\$ -	\$ 1,206,210.00	\$ 2,288,507.26
652 SEWER CAPITAL IMPROVEMENTS	\$ 906,538.75	\$ -	\$ 598,610.00	\$ 1,505,148.75
653 SEWER BOND IMPROVEMENTS	\$ 90,433.02	\$ -	\$ 500.00	\$ 90,933.02
654 SEWER DEBT SERVICE	\$ 93,898.04	\$ -	\$ 356,661.00	\$ 450,559.04
655 OAKS ASSESSMENT	\$ 17,349.17	\$ -	\$ 19,285.00	\$ 36,634.17
656 STATE ISSUE II (UTILITY)	\$ -	\$ -	\$ 796,700.00	\$ 796,700.00
TOTAL	\$ 3,720,183.83	\$ -	\$ 5,954,279.00	\$ 9,674,462.83

INTERNAL FUNDS	UNENC. BALANCE	TAXES	OTHER	TOTAL
	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

FIDUCIARY FUNDS	UNENC. BALANCE	TAXES	OTHER	TOTAL
501 CONSTRUCTION ACCOUNT/PROJECT	\$ 197,476.41	\$ -	\$ 100,000.00	\$ 297,476.41
502 FIRE ESCROW FUND	\$ 24,000.00	\$ -	\$ 24,000.00	\$ 48,000.00
503 VENDOR BOND & ESCROW	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
999 PAYROLL CLEARING FUND	\$ 62,579.71	\$ -	\$ -	\$ 62,579.71
TOTAL	\$ 284,056.12	\$ -	\$ 129,000.00	\$ 413,056.12

THE FOLLOWING IS THE AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2016 AS REVISED BY THE BUDGET COMMISSION OF LICKING COUNTY WHICH SHALL GOVERN THE TOTAL APPROPRIATION MADE AT ANY TIME DURING SUCH FISCAL YEAR.

* Includes Homestead & Rollback

BUDGET COMMISSION

Michael L. Smith

Kenneth Oswalt

Olivia C Parkinson

**CITY OF PATASKALA, OHIO - LICKING COUNTY
 CERTIFICATE THAT THE TOTAL APPROPRIATIONS
 FROM EACH FUND DO NOT EXCEED OFFICIAL
 ESTIMATE OF RESOURCES (ORC 5705.39)**

	RESOURCES AVAILABLE (Estimated)	RESOURCES APPROPRIATED BY LEGISLATION	PROJECTED UNENCUMBERED FUND BALANCE AS 12/31/16	OK OR EXCEEDS
GENERAL	\$ 2,325,089.73	\$ 1,506,372.37	\$ 818,717.36	OK
SPECIAL REVENUE	\$ 9,834,195.29	\$ 5,873,297.30	\$ 3,960,897.99	OK
DEBT SERVICE	\$ 879,461.86	\$ 700,732.00	\$ 178,729.86	OK
CAPITAL PROJECTS	\$ 12,599,418.75	\$ 6,444,898.00	\$ 6,154,520.75	OK
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	OK
ENTERPRISE	\$ 9,674,462.83	\$ 6,915,579.65	\$ 2,758,883.18	OK
INTERNAL	\$ -	\$ -	\$ -	OK
FIDUCIARY	\$ 413,056.12	\$ 204,000.00	\$ 209,056.12	OK
TOTAL	<u>\$ 35,725,684.58</u>	<u>\$ 21,644,879.32</u>	<u>\$ 14,080,805.26</u>	

GENERAL

101 - General Fund	\$ 2,325,007.81	\$ 1,506,372.37	\$ 818,635.44	OK
102 - Unclaimed Funds	\$ 81.92	\$ -	\$ 81.92	OK
TOTAL GENERAL	<u>\$ 2,325,089.73</u>	<u>\$ 1,506,372.37</u>	<u>\$ 818,717.36</u>	OK

SPECIAL REVENUE

201 - Street Fund	\$ 4,736,581.84	\$ 2,820,066.77	\$ 1,916,515.07	OK
202 - State Highway	\$ 114,562.81	\$ 53,000.00	\$ 61,562.81	OK
203 - Ecological Preservation	\$ 1,000.00	\$ -	\$ 1,000.00	OK
204 - Pataskala JEDD	\$ 1,784.65	\$ -	\$ 1,784.65	OK
205 - Permissive License Tax	\$ 590,093.13	\$ 157,868.45	\$ 432,224.68	OK
206 - Recreation Fund	\$ 45,754.73	\$ 9,879.68	\$ 35,875.05	OK
207 - Park Use	\$ 103,187.30	\$ 46,500.00	\$ 56,687.30	OK
208 - Police Fund	\$ 4,140,811.14	\$ 2,740,393.40	\$ 1,400,417.74	OK
209 - Immobilization	\$ 490.00	\$ -	\$ 490.00	OK
210 - Mayor's Court Computer	\$ 65,668.51	\$ 41,500.00	\$ 24,168.51	OK
211 - Alcohol Enforcement & Education	\$ 5,921.10	\$ -	\$ 5,921.10	OK
212 - Law Enforcement Trust	\$ 13,847.96	\$ -	\$ 13,847.96	OK
213 - Pataskaka Mobile Home Park	\$ 4,461.07	\$ -	\$ 4,461.07	OK
214 - FEMA Fund	\$ 9.00	\$ 9.00	\$ -	OK
215 - CHIP Fund	\$ -	\$ -	\$ -	OK
216 - Community Development Block Grant	\$ -	\$ -	\$ -	OK
217 - Safe Routes to School	\$ -	\$ -	\$ -	OK
218 - Police K-9	\$ 4,623.04	\$ -	\$ 4,623.04	OK
219 - Sesquicentennial Fund	\$ 366.91	\$ -	\$ 366.91	OK
220 - Indigent Drivers Interlock	\$ 952.10	\$ -	\$ 952.10	OK
221 - Indigent Drivers Alcohol Treatment	\$ -	\$ -	\$ -	OK
222 - Law Enforcement Training & Ed	\$ 4,080.00	\$ 4,080.00	\$ -	OK
TOTAL SPECIAL REVENUE	<u>\$ 9,834,195.29</u>	<u>\$ 5,873,297.30</u>	<u>\$ 3,960,897.99</u>	OK

DEBT SERVICE

401 - Debt Service	\$ 849,394.67	\$ 700,732.00	\$ 148,662.67	OK
402 - Street Bond	\$ 30,067.19	\$ -	\$ 30,067.19	OK
TOTAL DEBT SERVICE	<u>\$ 879,461.86</u>	<u>\$ 700,732.00</u>	<u>\$ 178,729.86</u>	OK

CAPITAL PROJECTS

301 - Capital Improvements	\$ 6,854,695.71	\$ 5,788,754.00	\$ 1,065,941.71	OK
302 - Bond Improvements	\$ 5,069,412.39	\$ 527,006.00	\$ 4,542,406.39	OK
303 - State Issue II Capital Improvements	\$ 117,647.84	\$ -	\$ 117,647.84	OK
304 - Municipal Building Purchase	\$ 6,870.84	\$ -	\$ 6,870.84	OK
305 - Courter Bridge Improvements	\$ 59.08	\$ -	\$ 59.08	OK
306 - SR 310 TIF	\$ 225,285.75	\$ 129,138.00	\$ 96,147.75	OK
307 - Columbia Road Bridge Improvements	\$ 150,180.00	\$ -	\$ 150,180.00	OK
308 - Capital Facilities	\$ 175,267.14	\$ -	\$ 175,267.14	OK
TOTAL CAPITAL PROJECTS	<u>\$ 12,599,418.75</u>	<u>\$ 6,444,898.00</u>	<u>\$ 6,154,520.75</u>	OK

SPECIAL ASSESSMENTS

	\$	-	\$	-	\$	-	OK
	\$	-	\$	-	\$	-	OK
TOTAL SPECIAL ASSESSMENTS	\$	-	\$	-	\$	-	OK

ENTERPRISE FUND

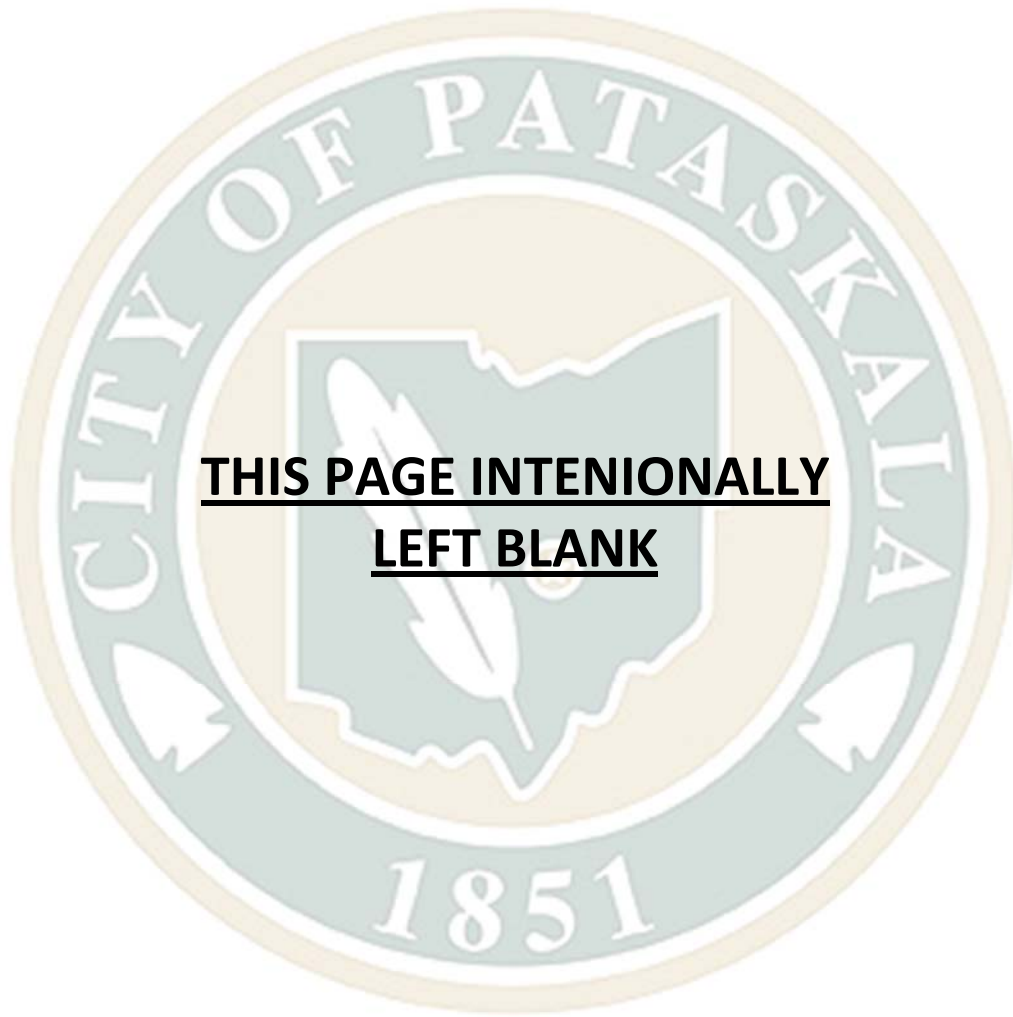
601 - Water Utility	\$	1,655,210.57	\$	1,281,883.40	\$	373,327.17	OK
602 - Water Capital Improvements	\$	1,632,793.39	\$	721,116.00	\$	911,677.39	OK
603 - Water Bond Improvements	\$	28,093.80	\$	27,882.00	\$	211.80	OK
604 - Water Debt Service	\$	688,766.45	\$	641,713.00	\$	47,053.45	OK
605 - Water Treatment Plant #2	\$	0.38	\$	-	\$	0.38	OK
606 - Water Utility State Issue II (OPWC)	\$	501,116.00	\$	501,116.00	\$	-	OK
651 - Sewer Utility	\$	2,288,507.26	\$	1,479,863.25	\$	808,644.01	OK
652 - Sewer Capital Improvements	\$	1,505,148.75	\$	926,700.00	\$	578,448.75	OK
653 - Sewer Bond Improvements	\$	90,933.02	\$	90,361.00	\$	572.02	OK
654 - Sewer Debt Service	\$	450,559.04	\$	426,980.00	\$	23,579.04	OK
655 - Oaks Assessment	\$	36,634.17	\$	21,265.00	\$	15,369.17	OK
656 - Utility State Issue II (OPWC)	\$	796,700.00	\$	796,700.00	\$	-	OK
TOTAL ENTERPRISE	\$	9,674,462.83	\$	6,915,579.65	\$	2,758,883.18	OK

INTERNAL FUNDS

	\$	-	\$	-	\$	-	OK
	\$	-	\$	-	\$	-	OK
TOTAL INTERNAL	\$	-	\$	-	\$	-	OK

FIDUCIARY FUNDS

501 - Construction Account/Project Fund	\$	297,476.41	\$	175,000.00	\$	122,476.41	OK
502 - Fire Escrow Fund	\$	48,000.00	\$	24,000.00	\$	24,000.00	OK
503 - Vendor Bond & Escrow	\$	5,000.00	\$	5,000.00	\$	-	OK
999 - Payroll Clearing Fund	\$	62,579.71	\$	-	\$	62,579.71	OK
TOTAL FIDUCIARY	\$	413,056.12	\$	204,000.00	\$	209,056.12	OK

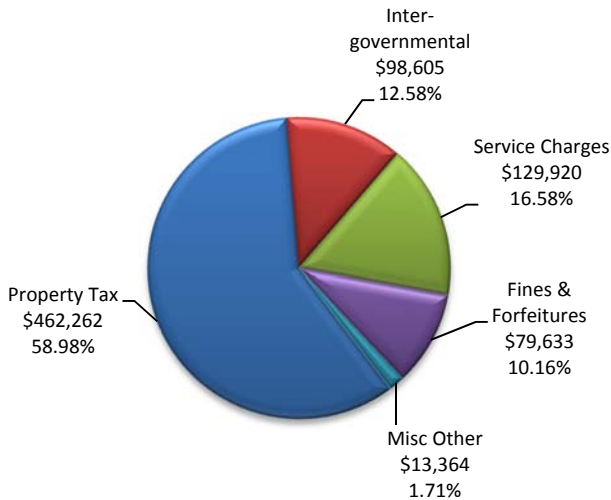


THIS PAGE INTENTIONALLY
LEFT BLANK

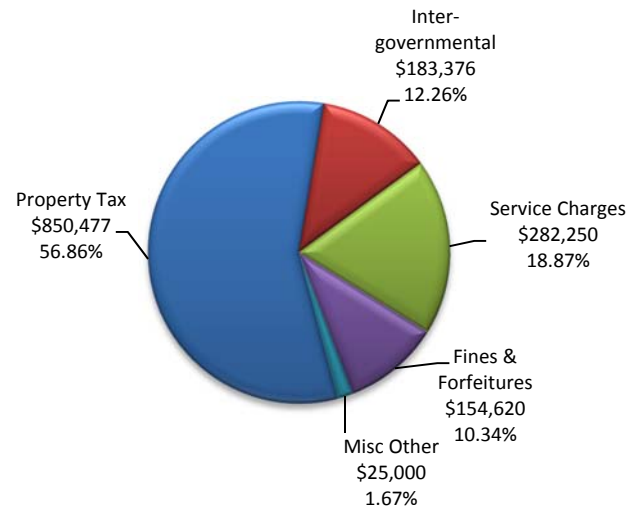
General Fund (101)

Revenue – On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$783.8 thousand, which represents 52.4% of budget. When compared to a straight-line rate of 58.33%, it is clear that general fund revenues through July 31st are somewhat below budget. The shortfall, however, is due to the receipt timing of the 2nd half property tax settlement which is expected to be received in August.

YTD General Fund Revenue by Source



General Fund Revenue - Budget



The largest revenue source for the general fund is property taxes, which accounts for 56.86% of the 2016 general fund revenue budget. The 2016 budget for this category is projected to be \$850.5 thousand, and would be up by \$12.4 thousand (1.47%) when compared to 2015 full-year collections. To-date, the general fund has received \$462.3 thousand in property taxes, equal to 54.35% of budget. This total is up by \$11.9 thousand (2.64%) when compared to the same period in 2015.

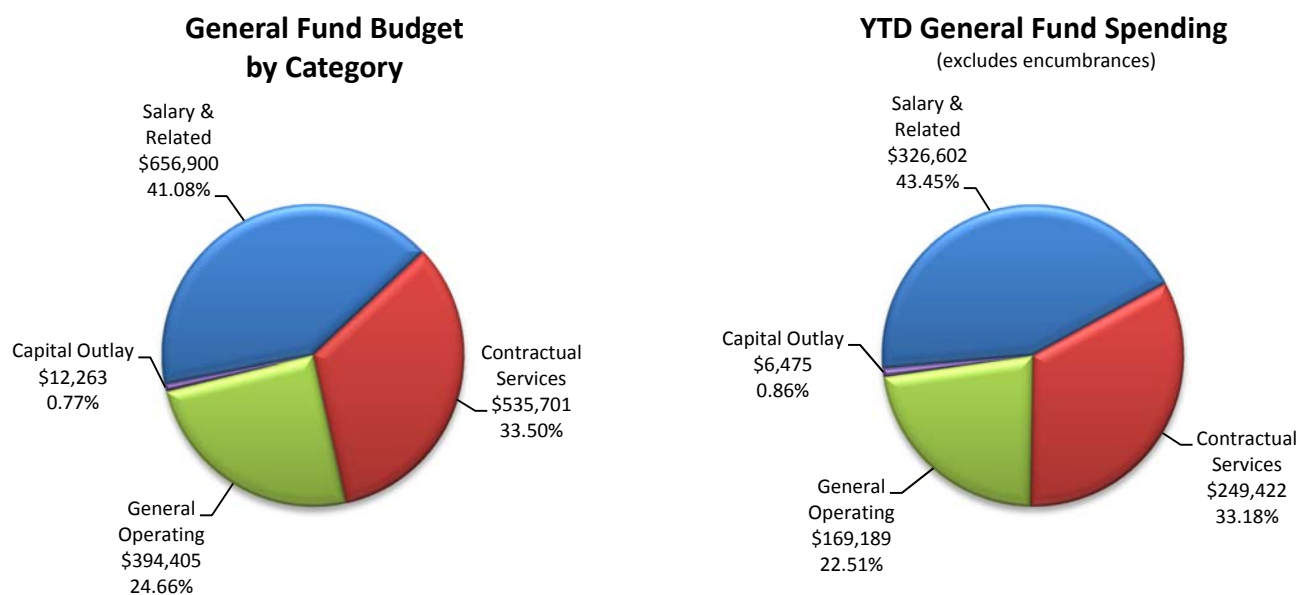
Service charge revenues represent the second largest revenue category for the general fund. These revenues are received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other miscellaneous permits. The 2016 budget in this category is \$282.3 thousand (18.87% of budget). Through July 31st, the city has received \$129.9 thousand (46.03% of budget), and is down by \$32.8 thousand (20.17%) from the same seven-month period in 2015.

Intergovernmental revenues is the next major general fund revenue source. They reflect funding received by the city from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2016, it is projected to account for approximately \$183.4 thousand (12.26% of budget). This category consists of the following revenue items: local government distributions, property tax rollback/homestead exemption reimbursements from the state; electric utility income tax reimbursement; and cigarette/liquor taxes and fees. On a year to-date basis, the fund has received \$98.6 thousand in this category (53.77% of budget), and is in-line with last year's collections. The total is up by only \$1.0 thousand (1.05%) when compared to the same seven-month period in 2015.

Fines and forfeitures revenue represents the other major revenue category for the general fund. The 2016 budget in this category is \$154.6 thousand (10.34% of budget), and consists of fines and forfeitures

generated by the operation of the city's Mayor's Court, as well as other state-generated fines. Through July 31, the city has received \$79.6 thousand in this category, which represents 51.5% of budget. Compared to the same seven-month period in 2015, the total is down by \$32.8 thousand, or 20.17%. The primary driver of the decline is the reduced revenue generated by the Mayor's Court. This trend has been consistent every month, and in June the full-year forecast was reduced by \$25.4 thousand (14.1%) to more appropriately reflect the reduced amount of resources in the fund.

Expenditures – The general fund has a total appropriated expenditure budget for 2016 of approximately \$1.6 million. Total spending through July 31 is \$751.7 thousand, and is equal to 46.86% of the budget. Including encumbrances (e.g., purchase orders) of \$294.2 thousand (but excluding transfers) in the total results in a total ratio equal to 65.2% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same seven-month period in 2015 (and excluding transfers), total spending (or commitments to spend) is down by \$55.4 thousand (6.86%).



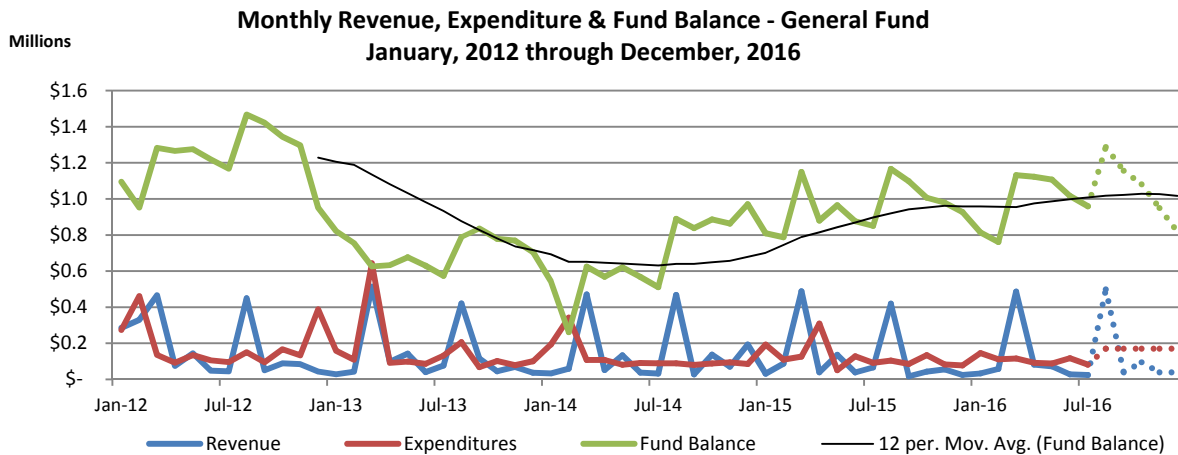
Salaries, wages and other employee-related costs represent the largest expense category, with a 2016 budget of \$657.0 thousand, or 41.08% of the general fund budget. Spending through July 31 is \$326.6 thousand, or 49.72% of budget. This category is running somewhat below expectations at this point in the year. This favorable YTD variance (\$56.6 thousand below budget) is primarily the result of open positions (e.g., Human Resources Manager and Planner). Including encumbrances in the total, however, results in a 57.09% spending rate, which is still below budget.

Contractual services is another major expense category in the General fund. The 2016 budget in this category is \$535.7 thousand (33.5% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through July 31 is \$249.4 thousand (46.56% of budget). Including encumbrances (e.g. purchase orders) in the total, 69.84% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large 'chunks' to the vendors and consultants when the services are provided. We monitor this category closely to ensure that spending remains within the approved budget.

General operating expenditures is another significant expense category in the general fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2016 budget of \$394.4 thousand, or 24.66% of the fund’s budget. Year-to-date spending in this category is \$169.2 thousand, and is equal to 42.36% of budget. Including encumbrances in the calculation, the total spent or committed is \$284.5 thousand, or 71.22% of budget. Spending in this category is down by \$18.3 thousand (9.75%) from the same seven-month period in 2015.

The approved 2016 budget in the general fund did not include any interfund transfers. This is down from the 2015 interfund transfers of \$200 thousand which were used to provide funding to the Capital Improvements (401) fund for infrastructure projects undertaken in 2015.

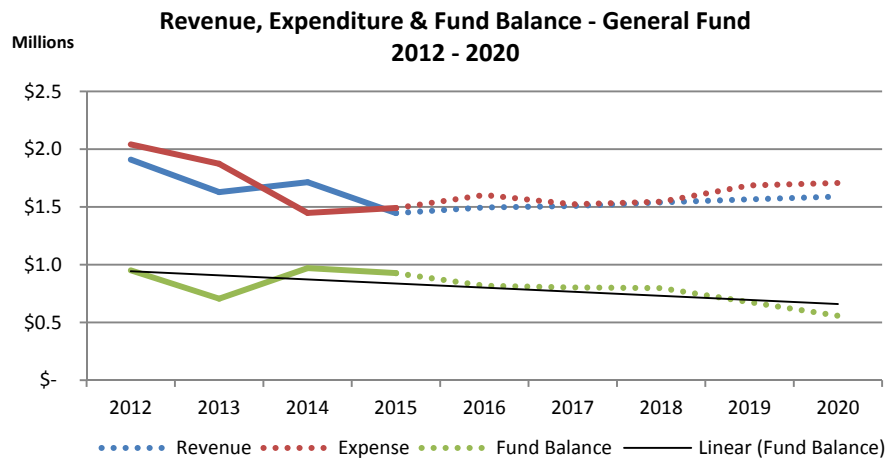
Fund Balance – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street, Police and Debt Service functions, are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues, or during periods of greater than typical spending. Evaluating the fund balance (and the corresponding revenues and expenses) is a valuable exercise, in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).



The chart above plots revenue, expenditures and fund balance on a monthly basis since January 2012. The solid color lines represent historical numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over the time horizon of the chart. With the exception of March and August 2016, it also is projected to generally decline. The major spikes in revenue (typically March & August) represent the receipt of the semi-annual property tax settlements. The expense spikes in January and March 2014 were the result of: (1) transfer of \$242.4 thousand to debt service for a loan payment on the municipal building note; and (2) annual payments to the Grow Licking County CIC and MORPC. The expense spike in December 2012 was primarily the result of the annual note payment on the municipal building debt. The March 2013 spike reflects the refunding of the 2012 notes, and the April 2015 spike reflects a \$200 thousand interfund transfer to the Capital Improvements fund.

As you can see from the chart at the top of the following page, 2014 was a very positive year for the general fund balance, even though the fund had been generally declining over the prior several years. This improvement was due to both reduced spending and increased revenues received during the year. Of note,

spending in 2015 was approximately equal to revenue, resulting in a stabilizing fund balance. This trend is projected to remain relatively stable through 2018. Planned annual interfund transfers of approximately \$100,000 per year in 2019 and 2020 to the Debt Service (401) fund, however, will cause the fund balance to decline through 2020.



CITY OF PATASKALA, OHIO
JULY 2016 YTD ANALYSIS - General Fund (101)

	YTD 2016	2016 Budget	YTD Uncollected Balance	% Collected	YTD 2015	2015 Budget	YTD Uncollected Balance	% Collected	YTD 2016 H/(L) YTD 2015	% H/(L)
Beginning Fund Balance	\$ 927,181	\$ 927,181			\$ 970,363	\$ 970,363				
REVENUE										
Taxes										
Property Taxes	\$ 459,822	\$ 845,977	\$ 386,155	54.35%	\$ 445,422	\$ 868,350	\$ 422,928	51.30%	\$ 14,400	3.23%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ 459,822	\$ 845,977	\$ 386,155	54.35%	\$ 445,422	\$ 868,350	\$ 422,928	51.30%	\$ 14,400	3.23%
Intergovernmental										
State-Shared Revenues	\$ 98,605	\$ 183,376	\$ 84,771	53.77%	\$ 97,576	\$ 174,125	\$ 76,549	56.04%	\$ 1,028	1.05%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 98,605	\$ 183,376	\$ 84,771	53.77%	\$ 97,576	\$ 174,125	\$ 76,549	56.04%	\$ 1,028	1.05%
Charges for Service										
General Government Fees	\$ 50,957	\$ 88,250	\$ 37,293	57.74%	\$ 51,525	\$ 55,500	\$ 3,975	92.84%	\$ (568)	-1.10%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	78,963	194,000	115,037	40.70%	111,226	194,000	82,775	57.33%	(32,262)	-29.01%
Total Charges for Service	\$ 129,920	\$ 282,250	\$ 152,330	46.03%	\$ 162,751	\$ 249,500	\$ 86,749	65.23%	\$ (32,831)	-20.17%
Fines & Forfeitures										
Mayor's Court	\$ 79,633	\$ 154,120	\$ 74,487	51.67%	\$ 103,122	\$ 178,000	\$ 74,878	57.93%	\$ (23,489)	-22.78%
Other Fines & Forfeitures	-	500	500	0.00%	-	2,000	2,000	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ 79,633	\$ 154,620	\$ 74,987	51.50%	\$ 103,122	\$ 180,000	\$ 76,878	57.29%	\$ (23,489)	-22.78%
Special Assessments										
Special Assessments	2,440	4,500	2,060	54.22%	4,948	4,200	(748)	117.81%	(2,508)	-50.69%
Total Special Assessments	\$ 2,440	\$ 4,500	\$ 2,060	54.22%	\$ 4,948	\$ 4,200	\$ (748)	117.81%	\$ (2,508)	-50.69%
Other Sources										
Investment Income	\$ 6,344	\$ 11,500	\$ 5,156	55.16%	\$ 3,482	\$ 3,000	\$ (482)	116.05%	\$ 2,862	82.20%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	7,020	13,500	6,480	52.00%	70,120	127,800	57,680	54.87%	(63,099)	-89.99%
Total Other Sources	\$ 13,364	\$ 25,000	\$ 11,636	53.46%	\$ 73,601	\$ 130,800	\$ 57,199	56.27%	\$ (60,237)	-81.84%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 783,784	\$ 1,495,723	\$ 711,939	52.40%	\$ 887,421	\$ 1,606,975	\$ 719,554	55.22%	\$ (103,636)	-11.68%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 783,784	\$ 1,495,723	\$ 711,939	52.40%	\$ 887,421	\$ 1,606,975	\$ 719,554	55.22%	\$ (103,636)	-11.68%

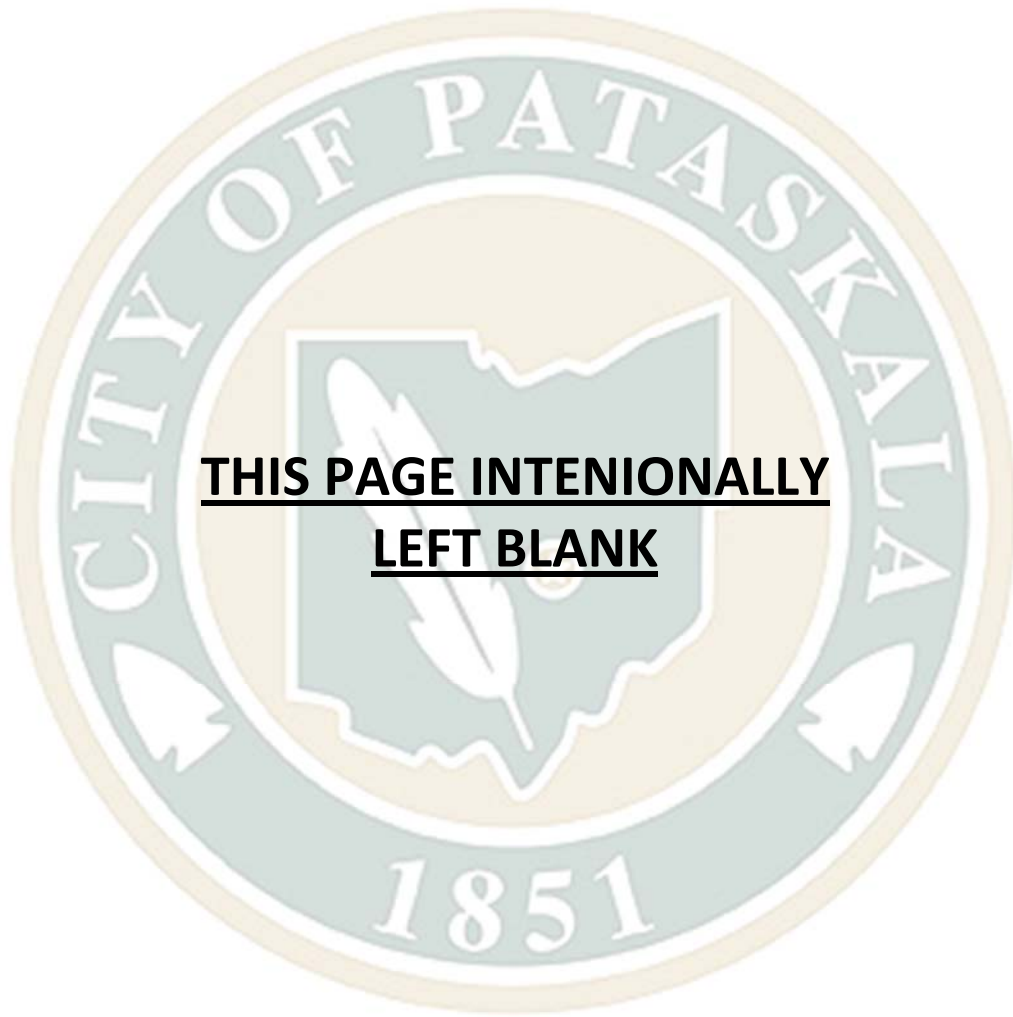
	YTD 2016	2016 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2015	YTD 2016 H/(L) YTD 2015	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 326,602	\$ 656,900	\$ 330,298	50.28%	\$ 48,450	\$ 281,848	42.91%	\$ 344,041	\$ (17,439)	-5.07%
Contractual Services	249,422	535,701	286,279	53.44%	124,733	161,546	30.16%	264,804	(15,382)	-5.81%
General Operating	169,189	399,405	230,216	57.64%	115,277	114,939	28.78%	187,475	(18,286)	-9.75%
Capital Outlay	6,475	12,263	5,788	47.20%	5,788	-	0.00%	10,738	(4,263)	-39.70%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	200,000	(200,000)	-100.00%
Grand Total Expenditures	\$ 751,688	\$ 1,604,269	\$ 852,581	53.14%	\$ 294,248	\$ 558,333	34.80%	\$ 1,007,059	\$ (255,371)	-25.36%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (200,000)	\$ 200,000	-100.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (200,000)	\$ 200,000	-100.00%
Adjusted Grand Total Expenditures	\$ 751,688	\$ 1,604,269	\$ 852,581	53.14%	\$ 294,248	\$ 558,333	34.80%	\$ 807,059	\$ (55,371)	-6.86%
Ending Fund Balance	\$ 959,278	\$ 818,635			\$ 665,029			\$ 850,725		
(based on non-adjusted expenditures)										

CITY OF PATASKALA, OHIO
2016 REVENUE BUDGET ANALYSIS - General Fund (101)
THROUGH JULY 31, 2016

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	\$ 783,784.20	\$ 1,495,723.00	\$ 711,938.80	\$ 1,478,973.00	\$ 16,750.00
Taxes	\$ 459,822.21	\$ 845,977.00	\$ 386,154.79	\$ 843,977.00	\$ 2,000.00
Property Taxes	\$ 459,822.21	\$ 845,977.00	\$ 386,154.79	\$ 843,977.00	\$ 2,000.00
Intergovernmental	\$ 98,604.54	\$ 183,376.00	\$ 84,771.46	\$ 178,376.00	\$ 5,000.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 98,604.54	\$ 183,376.00	\$ 84,771.46	\$ 178,376.00	\$ 5,000.00
Charges for Service	\$ 129,920.19	\$ 282,250.00	\$ 152,329.81	\$ 255,500.00	\$ 26,750.00
General Government Fees	\$ 50,957.01	\$ 88,250.00	\$ 37,292.99	\$ 61,500.00	\$ 26,750.00
Other Service Charges	\$ 78,963.18	\$ 194,000.00	\$ 115,036.82	\$ 194,000.00	\$ -
Fines & Forfeitures	\$ 79,633.36	\$ 154,620.00	\$ 74,986.64	\$ 177,120.00	\$ (22,500.00)
Mayor's Court	\$ 79,633.36	\$ 154,120.00	\$ 74,486.64	\$ 176,620.00	\$ (22,500.00)
Other Fines & Forfeitures	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Special Assessments	\$ 2,439.90	\$ 4,500.00	\$ 2,060.10	\$ 4,500.00	\$ -
Special Assessments	\$ 2,439.90	\$ 4,500.00	\$ 2,060.10	\$ 4,500.00	\$ -
Miscellaneous Revenue	\$ 13,364.00	\$ 25,000.00	\$ 11,636.00	\$ 19,500.00	\$ 5,500.00
Investment Income	\$ 6,343.67	\$ 11,500.00	\$ 5,156.33	\$ 6,500.00	\$ 5,000.00
Other Miscellaneous Revenue	\$ 7,020.33	\$ 13,500.00	\$ 6,479.67	\$ 13,000.00	\$ 500.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 783,784.20	\$ 1,495,723.00	\$ 711,938.80	\$ 1,478,973.00	\$ 16,750.00

CITY OF PATASKALA, OHIO
2016 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JULY 31, 2016

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	\$ 751,687.63	\$ 294,248.35	\$ 1,604,268.79	\$ 558,332.81	\$ 1,508,172.00	\$ 85,246.79	\$ 10,850.00
General Government	\$ 339,977.16	\$ 89,114.07	\$ 694,468.78	\$ 265,377.55	\$ 645,813.00	\$ 48,655.78	\$ -
Salary & Related	\$ 170,394.13	\$ 21,908.10	\$ 316,933.00	\$ 124,630.77	\$ 316,933.00	\$ -	\$ -
Contractual Services	\$ 123,275.14	\$ 38,534.86	\$ 228,478.68	\$ 66,668.68	\$ 189,400.00	\$ 39,078.68	\$ -
General Operating	\$ 46,307.89	\$ 28,671.11	\$ 149,057.10	\$ 74,078.10	\$ 139,480.00	\$ 9,577.10	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 114,664.17	\$ 73,341.60	\$ 296,686.44	\$ 108,680.67	\$ 284,958.00	\$ 5,878.44	\$ 5,850.00
Salary & Related	\$ 46,932.15	\$ 3,907.90	\$ 79,308.00	\$ 28,467.95	\$ 108,458.00	\$ -	\$ (29,150.00)
Contractual Services	\$ 65,000.94	\$ 65,920.78	\$ 203,028.44	\$ 72,106.72	\$ 162,150.00	\$ 5,878.44	\$ 35,000.00
General Operating	\$ 2,731.08	\$ 3,512.92	\$ 14,350.00	\$ 8,106.00	\$ 14,350.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 87,298.24	\$ 21,310.44	\$ 184,621.10	\$ 76,012.42	\$ 183,880.00	\$ 741.10	\$ -
Salary & Related	\$ 79,173.70	\$ 15,341.39	\$ 158,554.56	\$ 64,039.47	\$ 158,530.00	\$ 24.56	\$ -
Contractual Services	\$ 687.50	\$ -	\$ 5,500.00	\$ 4,812.50	\$ 5,500.00	\$ -	\$ -
General Operating	\$ 7,437.04	\$ 5,969.05	\$ 20,566.54	\$ 7,160.45	\$ 19,850.00	\$ 716.54	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 44,258.98	\$ 5,844.83	\$ 87,827.53	\$ 37,723.72	\$ 78,178.00	\$ 9,649.53	\$ -
Salary & Related	\$ 18,572.22	\$ 2,594.05	\$ 32,611.22	\$ 11,444.95	\$ 31,138.00	\$ 1,473.22	\$ -
Contractual Services	\$ 17,071.89	\$ 1,153.15	\$ 35,410.00	\$ 17,184.96	\$ 34,290.00	\$ 1,120.00	\$ -
General Operating	\$ 2,639.87	\$ 2,097.63	\$ 13,831.31	\$ 9,093.81	\$ 12,750.00	\$ 1,081.31	\$ -
Capital Outlay	\$ 5,975.00	\$ -	\$ 5,975.00	\$ -	\$ -	\$ 5,975.00	\$ -
Parks, Lands & Municipal Facil	\$ 165,489.08	\$ 104,637.41	\$ 340,664.94	\$ 70,538.45	\$ 315,343.00	\$ 20,321.94	\$ 5,000.00
Salary & Related	\$ 11,529.65	\$ 4,698.82	\$ 69,493.00	\$ 53,264.53	\$ 69,493.00	\$ -	\$ -
Contractual Services	\$ 43,386.52	\$ 19,124.10	\$ 63,284.00	\$ 773.38	\$ 60,000.00	\$ 3,284.00	\$ -
General Operating	\$ 110,072.91	\$ 75,026.35	\$ 201,599.80	\$ 16,500.54	\$ 185,850.00	\$ 10,749.80	\$ 5,000.00
Capital Outlay	\$ 500.00	\$ 5,788.14	\$ 6,288.14	\$ -	\$ -	\$ 6,288.14	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 751,687.63	\$ 294,248.35	\$ 1,604,268.79	\$ 558,332.81	\$ 1,508,172.00	\$ 85,246.79	\$ 10,850.00

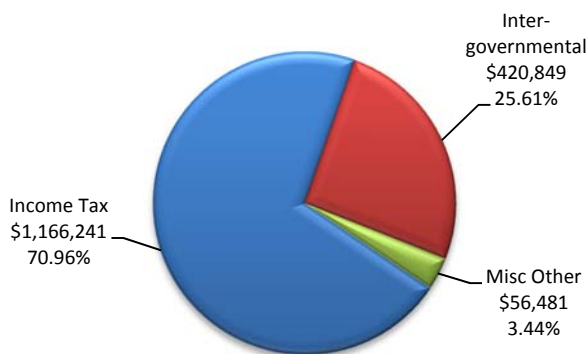


THIS PAGE INTENTIONALLY
LEFT BLANK

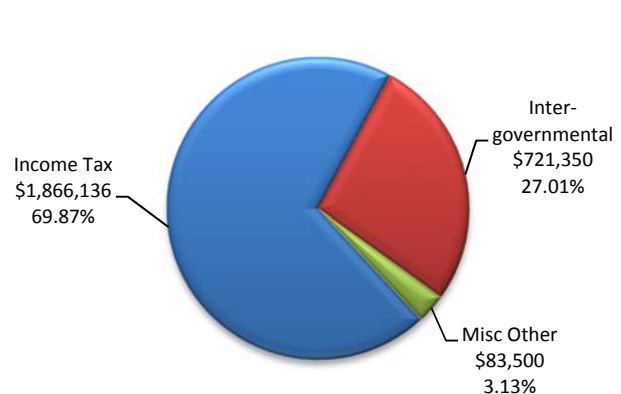
Street Fund (201)

Revenue – The Street Fund has a 2016 revenue budget of approximately \$2.67 million, and is projected to be \$242.1 thousand (17.27%) higher than total 2015 revenues collected. The fund's primary revenue sources are income taxes and intergovernmental revenues. On a year to-date basis, the Street fund has been credited with total revenue of approximately \$1.64 million, which reflects 61.53% of the full-year budget. Total revenue to-date is up by \$242.1 thousand (17.27%) from the same seven-month period in 2015.

YTD Street Fund Revenue by Source

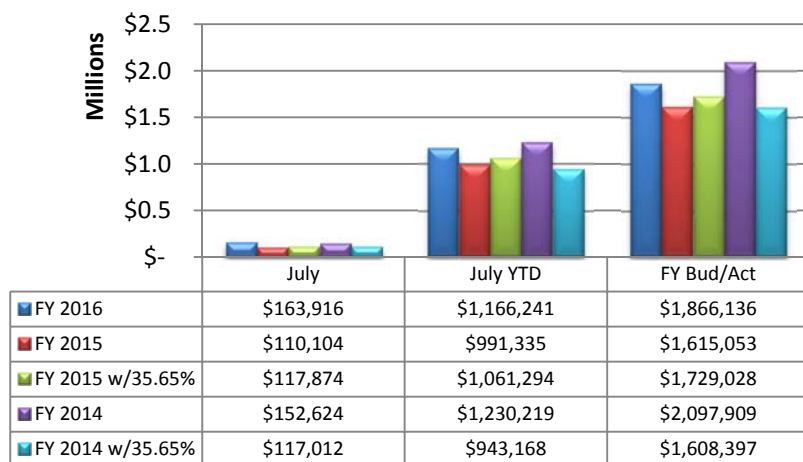


Street Fund Revenue - Budget



Income tax collections in July were \$163.9 thousand, and are up by \$53.8 thousand (48.87%) when compared to the same period in 2015. Year to-date income tax revenues credited to the fund are \$1.17 million, and represent 62.49% of the 2016 budget. In comparison, last year's collections through July 2015 were \$991.3 thousand, and represented 61.38% of the full-year collections. Even considering that the allocation to the fund was changed in 2016 from 33.3% to 35.65% of total collections, collections are running in line with expectations. The full-year forecast was increased in July by \$74.0 thousand (4.13%) to reflect increased collections. This is an important trend to monitor, as income taxes are the primary revenue source for this fund. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified in 2014 and 2015. In both years, the fund would have received a lower year

Income Tax Collections - Street Fund



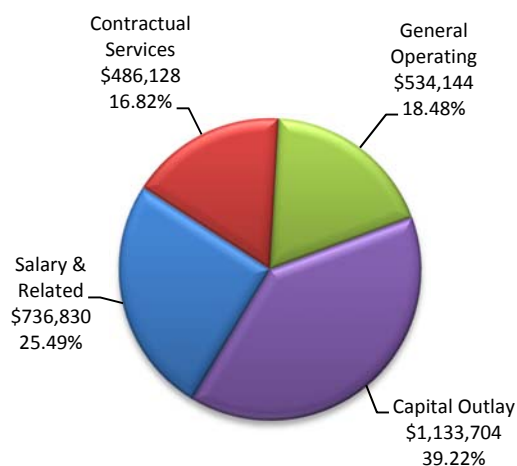
to-date distribution than in 2015 when calculating the amount ‘as-if’ the fund was receiving the current allocation percentage in that year. Collections in 2016 would have been \$104.9 thousand (9.89%) higher than that in 2015, and \$223.1 thousand (23.65%) higher than in 2014.

Intergovernmental revenues in the Street fund are budgeted at \$721.4 thousand, and represent 27.01% of the fund’s revenue budget. They reflect funding received by the city from the federal, state and county governments. This category is comprised of state-shared (e.g., permissive) taxes, and grants/loans from other governmental agencies. On a year to-date basis, the city has received \$420.8 thousand in this category (58.34% of budget), and is up by \$29.0 thousand (7.39%) from the same seven-month period in 2015. Compared to the straight-line rate of 58.33%, however, current year collections appear to be running in line with expectations.

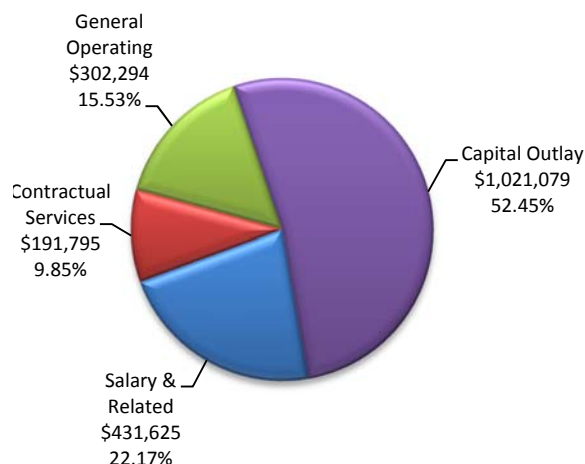
The other category, Other Sources, is budgeted at \$83.5 thousand, and represents only 3.13% of the total fund revenue budget. To date, the city has received \$56.5 thousand (67.64% of budget), and is up by \$38.2 thousand (210%) from the same seven-month period in 2015. One driver of the positive variance is the increased amount of investment income credited to the fund (up by 62.05%).

Expenditures – The Street fund has a total appropriated expenditure budget for 2016 of approximately \$2.89 million. Total spending through July 31 was \$1.95 million, and is equal to 67.34% of budget. The driver of the higher-than-anticipated spending rate is the significant amount of capital expenditures to-date. Including encumbrances of \$400.4 thousand in the total (but excluding transfers) results in total spending equal to 71.19% of budget. Compared to year to-date 2015 (and excluding transfers), the total is up by \$350.3 thousand (21.95%), and is due primarily to increased spending in the General Operating and Capital Outlay categories, partially offset by reduced interfund transfers in 2016 (down by \$165.2 thousand).

Street Fund Budget by Category



YTD Street Fund Spending
(excludes encumbrances)

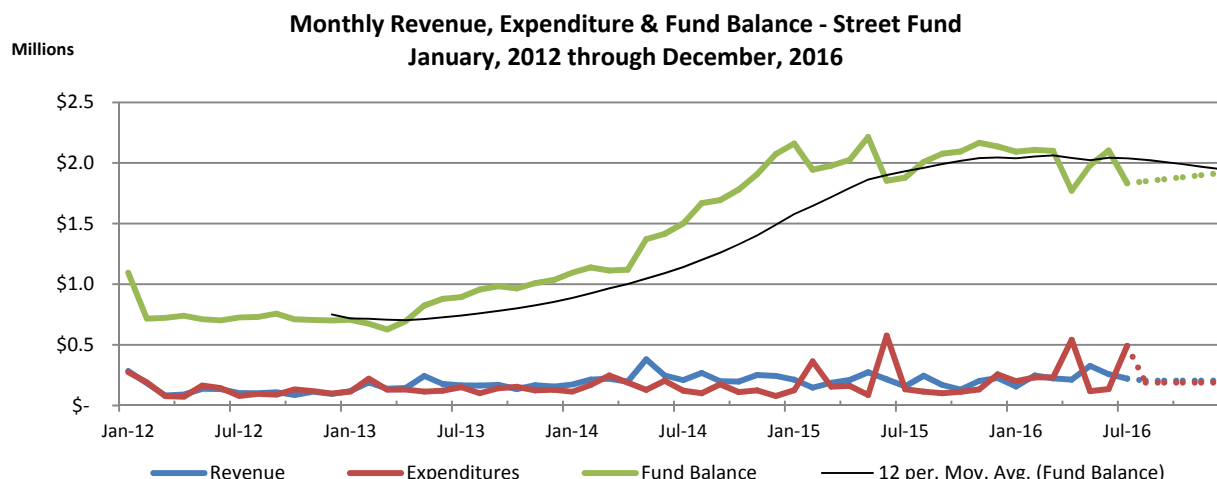


Spending on capital projects and equipment represents the largest expense category in the Street Fund. The 2016 budget in this category is \$1.13 million (39.22% of budget) and provides funding for street and roadway infrastructure maintenance and related equipment. Year to-date spending in this category is \$1.02 million, or 90.07% of budget. Including encumbrances (e.g., purchase orders) in the total, results in a spending commitment equal to 98.65% of the full-year 2016 budget.

Salaries, wages and other employee-related costs is the next major expense category in the Street fund with a 2016 budget of \$736.8 thousand, or 25.49% of the fund's budget. Spending through July 31 is \$431.6 thousand, or 58.58% of budget. The slightly negative YTD variance is due primarily to 2016 HSA funding, mostly offset, however, by seasonal overtime-related expenses not yet incurred. Spending in this category is up by \$42.3 thousand (10.87%) from the level in 2015.

General operating expenditures is another significant expense category in the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2016 budget of \$534.1 thousand, or 18.48% of the fund's budget. Spending through July 31 is \$302.3 thousand, or 56.59% of budget. Including encumbrances in the calculation, the total spending commitment is \$418.0 thousand, or 78.26% of the budget. The primary reason for the higher spending ratio (versus a straight-line rate of 58.33%) is the creation of full-year purchase orders in January for materials and supplies. Spending in this category is higher than that in 2016 by \$41.6 thousand (15.97%) from FY 2015.

The approved 2016 budget in the Street fund did not include any interfund transfers. This is down from the 2015 interfund transfers of \$165.2 thousand, which were used to provide funding for: (1) the Columbia Road Bridge Improvements (307) fund for the local share of 2015 expenses for the primarily grant-funded project; and (2) additional funding required for the Mink Phase III and Main Street projects.

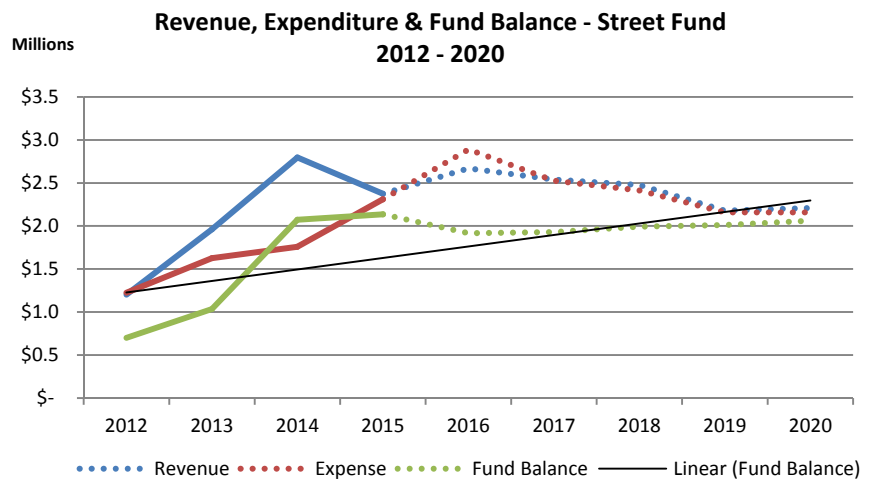


Fund Balance – The Street fund is the primary operating account for the city from which expenses associated with the maintenance of the city's streets, roads and rights-of-way are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues, or periods of greater than typical spending. Evaluating the fund balance, revenues, and expenses is a valuable exercise, in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

The chart above plots revenue, expenditures and fund balance monthly since January 2012. The solid color lines represent actual numbers, and any dotted lines represent future projections. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over time. The revenue spikes in both May 2013 and 2014 are the result of higher quarterly income tax collections. Other than that item, revenues and spending have been fairly closely matched. Since October 2013, revenues have generally equaled or exceeded expenses, with the exception of large-

dollar progress payments on capital improvement projects.

As you can see from the chart below, the Street fund has been generally stable, and beginning to trend upward. Current projections call for the fund balance to increase significantly through 2014, remain basically flat through 2017, and then begin increasing thereafter. This graphic has been amended to reflect the updated 2017-2020 extended forecast.



CITY OF PATASKALA, OHIO
JULY 2016 YTD ANALYSIS - Street Fund (201)

	YTD 2016	2016 Budget	YTD Uncollected Balance	% Collected	YTD 2015	2015 Budget	YTD Uncollected Balance	% Collected	YTD 2016 H/(L) YTD 2015	% H/(L)
Beginning Fund Balance	\$ 2,136,325	\$ 2,136,325			\$ 2,073,060	\$ 2,073,060				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	1,166,241	1,866,136	699,895	62.49%	991,335	1,625,141	633,806	61.00%	174,906	17.64%
Total Taxes	\$ 1,166,241	\$ 1,866,136	\$ 699,895	62.49%	\$ 991,335	\$ 1,625,141	\$ 633,806	61.00%	\$ 174,906	17.64%
Intergovernmental										
State-Shared Revenues	\$ 420,849	\$ 721,350	\$ 300,501	58.34%	\$ 391,892	\$ 673,000	\$ 281,108	58.23%	\$ 28,957	7.39%
Grants & Loans	-	-	-	0.00%	-	100,000	100,000	0.00%	-	0.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 420,849	\$ 721,350	\$ 300,501	58.34%	\$ 391,892	\$ 773,000	\$ 381,108	50.70%	\$ 28,957	7.39%
Charges for Service										
General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines & Forfeitures										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 14,194	\$ 22,500	\$ 8,306	63.08%	\$ 8,394	\$ 7,000	\$ (1,394)	119.91%	\$ 5,800	69.10%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	42,287	61,000	18,713	69.32%	9,856	30,000	20,144	32.85%	32,432	329.07%
Total Other Sources	\$ 56,481	\$ 83,500	\$ 27,019	67.64%	\$ 18,249	\$ 37,000	\$ 18,751	49.32%	\$ 38,232	209.50%
Interfund Transfers										
Transfers & Advances In	\$ 9	\$ 9	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 9	100.00%
Total Transfers	\$ 9	\$ 9	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 9	100.00%
Grand Total Revenue	\$ 1,643,580	\$ 2,670,995	\$ 1,027,415	61.53%	\$ 1,401,477	\$ 2,435,141	\$ 1,033,664	57.55%	\$ 242,104	17.27%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ (9)	\$ (9)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (9)	100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ (9)	\$ (9)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (9)	100.00%
Adjusted Grand Total Revenue	\$ 1,643,571	\$ 2,670,986	\$ 1,027,415	61.53%	\$ 1,401,477	\$ 2,435,141	\$ 1,033,664	57.55%	\$ 242,095	17.27%

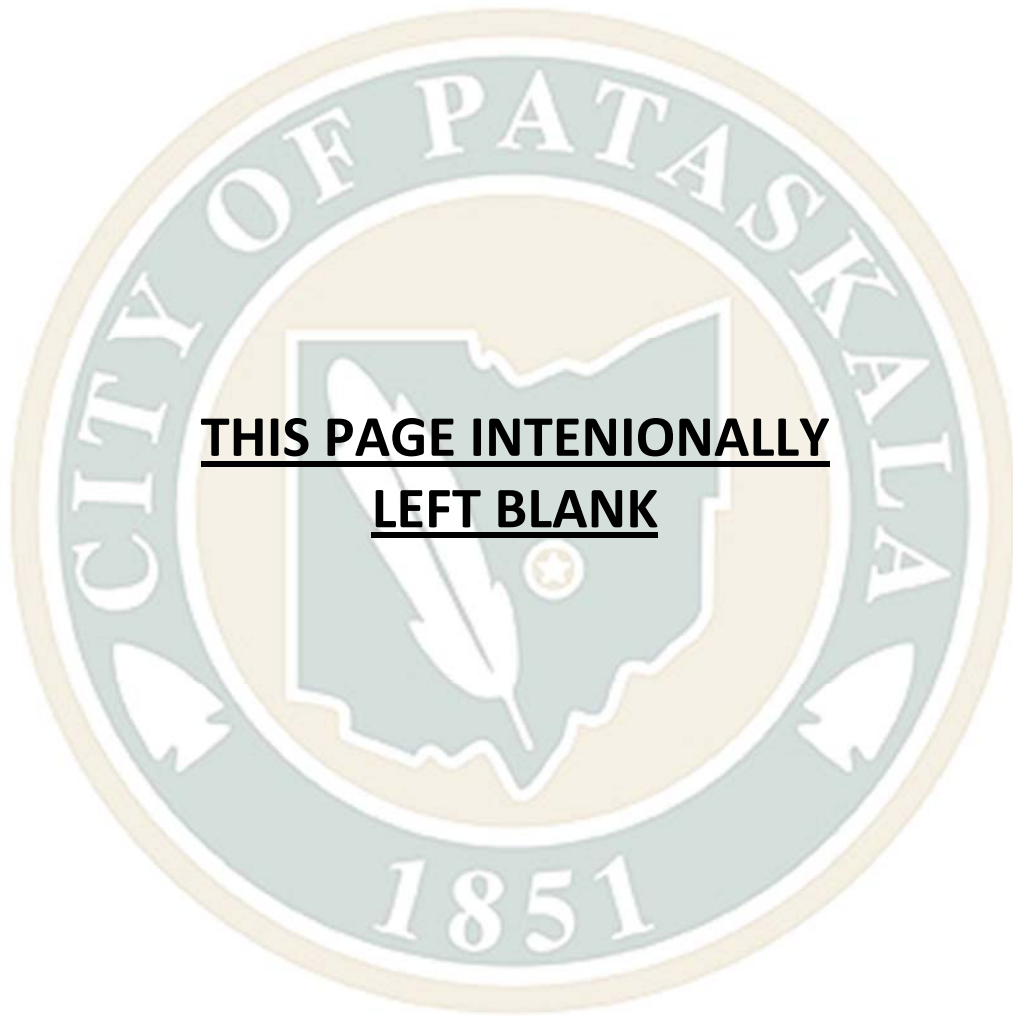
	YTD 2016	2016 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2015	YTD 2016 H/(L) YTD 2015	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 431,625	\$ 736,830	\$ 305,205	41.42%	\$ 42,452	\$ 262,753	35.66%	\$ 389,291	\$ 42,334	10.87%
Contractual Services	191,795	486,128	294,333	60.55%	144,868	149,465	30.75%	196,223	(4,429)	-2.26%
General Operating	302,294	534,144	231,850	43.41%	115,735	116,115	21.74%	260,672	41,621	15.97%
Capital Outlay	1,021,079	1,133,704	112,625	9.93%	97,297	15,328	1.35%	585,084	435,995	74.52%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	165,180	(165,180)	-100.00%
Grand Total Expenditures	\$ 1,946,793	\$ 2,890,805	\$ 944,012	32.66%	\$ 400,352	\$ 543,660	18.81%	\$ 1,596,451	\$ 350,342	21.95%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (165,180)	\$ 165,180	-100.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (165,180)	\$ 165,180	-100.00%
Adjusted Grand Total Expenditures	\$ 1,946,793	\$ 2,890,805	\$ 944,012	32.66%	\$ 400,352	\$ 543,660	18.81%	\$ 1,431,271	\$ 515,522	36.02%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,833,113	\$ 1,916,515			\$ 1,432,760			\$ 1,878,086		

CITY OF PATASKALA, OHIO
2016 REVENUE BUDGET ANALYSIS - Street Fund (201)
THROUGH JULY 31, 2016

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	\$ 1,643,580.30	\$ 2,670,995.00	\$ 1,027,414.70	\$ 2,494,640.00	\$ 176,355.00
Taxes	\$ 1,166,241.21	\$ 1,866,136.00	\$ 699,894.79	\$ 1,792,131.00	\$ 74,005.00
Income Taxes	\$ 1,166,241.21	\$ 1,866,136.00	\$ 699,894.79	\$ 1,792,131.00	\$ 74,005.00
Intergovernmental	\$ 420,849.24	\$ 721,350.00	\$ 300,500.76	\$ 675,000.00	\$ 46,350.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 420,849.24	\$ 721,350.00	\$ 300,500.76	\$ 675,000.00	\$ 46,350.00
Miscellaneous Revenue	\$ 56,480.85	\$ 83,500.00	\$ 27,019.15	\$ 27,500.00	\$ 56,000.00
Investment Income	\$ 14,193.77	\$ 22,500.00	\$ 8,306.23	\$ 7,500.00	\$ 15,000.00
Other Miscellaneous Revenue	\$ 42,287.08	\$ 61,000.00	\$ 18,712.92	\$ 20,000.00	\$ 41,000.00
Transfers & Advances	\$ 9.00	\$ 9.00	\$ -	\$ 9.00	\$ -
Transfers & Advances	\$ 9.00	\$ 9.00	\$ -	\$ 9.00	\$ -
Grand Total	\$ 1,643,580.30	\$ 2,670,995.00	\$ 1,027,414.70	\$ 2,494,640.00	\$ 176,355.00

CITY OF PATASKALA, OHIO
2016 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JULY 31, 2016

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
201 - Street Fund	\$ 1,946,792.86	\$ 400,352.12	\$ 2,890,805.09	\$ 543,660.11	\$ 2,434,909.00	\$ 56,896.09	\$ 399,000.00
General Government	\$ 126,303.33	\$ 97,929.73	\$ 343,576.06	\$ 119,343.00	\$ 307,078.00	\$ 26,498.06	\$ 10,000.00
Salary & Related	\$ 29,459.76	\$ 3,393.95	\$ 67,134.00	\$ 34,280.29	\$ 67,134.00	\$ -	\$ -
Contractual Services	\$ 96,843.57	\$ 94,535.78	\$ 276,442.06	\$ 85,062.71	\$ 239,944.00	\$ 26,498.06	\$ 10,000.00
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 17,083.68	\$ 15,215.04	\$ 36,873.00	\$ 4,574.28	\$ 36,873.00	\$ -	\$ -
Salary & Related	\$ 2,083.68	\$ 215.04	\$ 2,373.00	\$ 74.28	\$ 36,873.00	\$ -	\$ (34,500.00)
Contractual Services	\$ 15,000.00	\$ 15,000.00	\$ 34,500.00	\$ 4,500.00	\$ -	\$ -	\$ 34,500.00
Finance	\$ 101,086.46	\$ 2,522.75	\$ 165,995.00	\$ 62,385.79	\$ 164,875.00	\$ 1,120.00	\$ -
Salary & Related	\$ 33,503.15	\$ 1,369.61	\$ 56,575.00	\$ 21,702.24	\$ 56,575.00	\$ -	\$ -
Contractual Services	\$ 7,593.46	\$ 1,153.14	\$ 11,000.00	\$ 2,253.40	\$ 11,000.00	\$ -	\$ -
General Operating	\$ 59,989.85	\$ -	\$ 98,420.00	\$ 38,430.15	\$ 97,300.00	\$ 1,120.00	\$ -
Parks, Lands & Municipal Facil	\$ 23,129.84	\$ 8,627.14	\$ 50,045.83	\$ 18,288.85	\$ 48,000.00	\$ 2,045.83	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 10,505.34	\$ 8,627.14	\$ 30,045.83	\$ 10,913.35	\$ 28,000.00	\$ 2,045.83	\$ -
Capital Outlay	\$ 12,624.50	\$ -	\$ 20,000.00	\$ 7,375.50	\$ 20,000.00	\$ -	\$ -
Public Service	\$ 1,679,189.55	\$ 276,057.46	\$ 2,294,315.20	\$ 339,068.19	\$ 1,878,083.00	\$ 27,232.20	\$ 389,000.00
Salary & Related	\$ 366,578.83	\$ 37,473.33	\$ 610,748.00	\$ 206,695.84	\$ 610,748.00	\$ -	\$ -
Contractual Services	\$ 72,357.59	\$ 34,179.30	\$ 164,185.57	\$ 57,648.68	\$ 157,000.00	\$ 7,185.57	\$ -
General Operating	\$ 231,798.50	\$ 107,107.51	\$ 405,677.67	\$ 66,771.66	\$ 401,300.00	\$ 4,377.67	\$ -
Capital Outlay	\$ 1,008,454.63	\$ 97,297.32	\$ 1,113,703.96	\$ 7,952.01	\$ 709,035.00	\$ 15,668.96	\$ 389,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,946,792.86	\$ 400,352.12	\$ 2,890,805.09	\$ 543,660.11	\$ 2,434,909.00	\$ 56,896.09	\$ 399,000.00

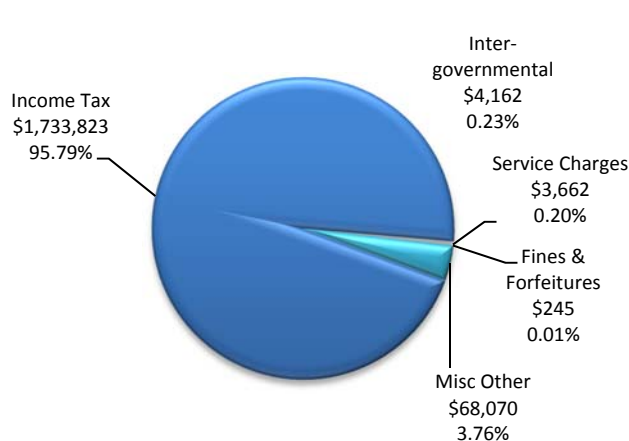


THIS PAGE INTENTIONALLY
LEFT BLANK

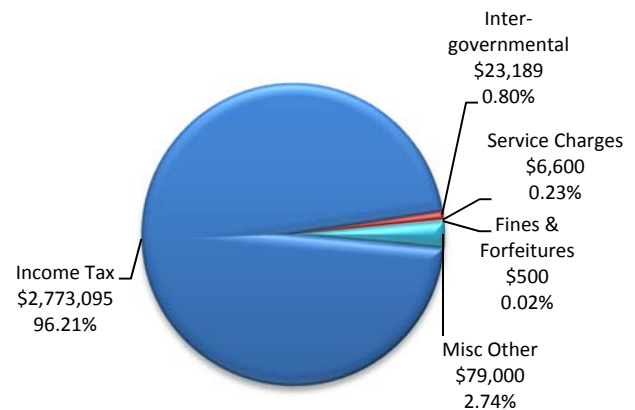
Police Fund (208)

Revenue – The fund’s primary revenue sources are income taxes and other sources, and it has a 2016 total revenue budget of \$2.88 million. On a year to-date basis, the Police Fund has been credited with total revenue of approximately \$1.81 million, which represents 62.79% of budget. Total revenue to-date is \$151.3 thousand (9.12%) higher than that collected during the same seven-month period in 2015. The primary reason for the increase was the higher rate of collections in 2016, partly offset by the reduction in the fund’s income tax allocation percentage in 2016 from 54.1% to 53.0%.

YTD Police Fund Revenue by Source



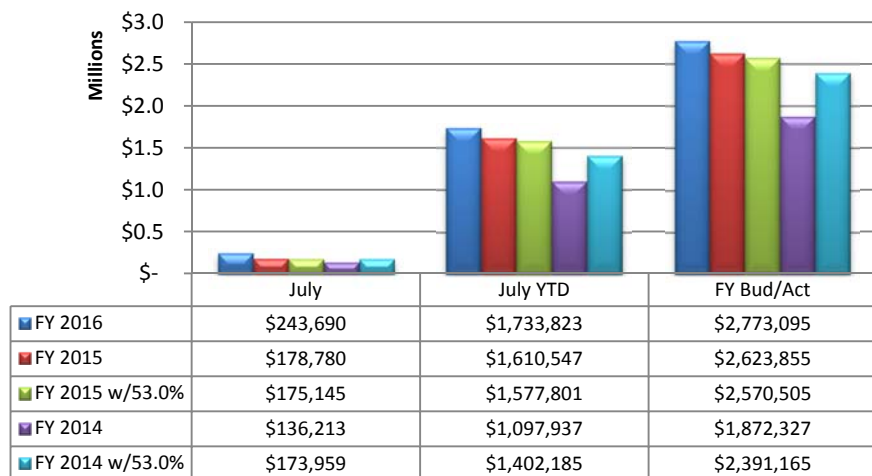
Police Fund Revenue - Budget



Income tax collections in July were \$243.7 thousand, and are up by \$64.9 thousand (36.31%) compared to the same period in 2015. Year to-date income tax revenues credited to the fund are \$1.73 million, and represent 62.52% of the 2016 budget. In comparison, last year’s collections through June 2015 were \$1.61 million, and represented 61.38% of the full-year collections. The full-year forecast was increased in June by \$108.8 thousand (4.08%) to reflect increased collections. It is important to note that the allocation to the fund has decreased in 2016 from 54.1% to 53.0%. Adjusting for the change in allocations rates (see green and light blue bars in chart to the right) reflect the revenue that would have been allocated to the fund had the

percentage not been modified in 2014 and 2015. Assuming that the current allocation was applied to prior years, YTD collections in 2016 would have been \$156.0 thousand (9.89%) higher than that in 2015, and

Income Tax Collections - Police Fund

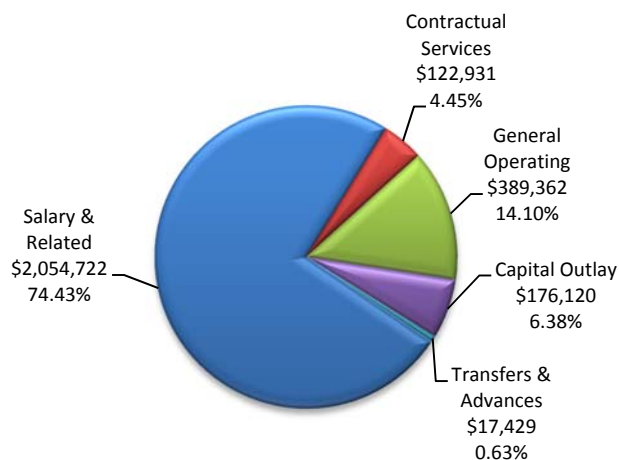


\$331.6 thousand (23.65%) higher than 2014 collections. The green/light blue bars in the chart at the bottom of the previous page have been restated to reflect the revenue that would have been allocated to the fund in 2014 and 2015 had the percentage been the same in all years.

The other significant revenue category, Other Sources, is budgeted at \$79.0 thousand, and represents only 2.74% of the total fund revenue budget. The full-year forecast was increased in June by \$31.5 thousand (66.32%) to reflect increased collections. To date, the city has received \$68.1 thousand (86.2% of budget), and is up by \$29.5 thousand (76.52%) from the same seven-month period in 2015.

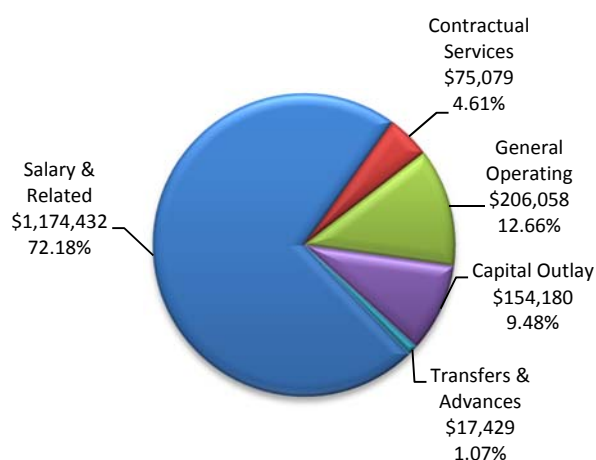
Expenditures – The Police fund has a total appropriated expenditure budget for 2016 of approximately \$2.76 million. Total spending through July 31 is approximately \$1.63 million, and is equal to 58.94% of budget. Excluding interfund transfers of \$17.4 thousand, total spending is equal to 58.68% of budget. Including encumbrances (e.g., purchase orders) of \$231.7 thousand in the total results in total spending equal to 67.13% of budget. Compared to the same seven-month period in 2015 (and excluding transfers), the total is up by \$145.5 thousand (9.93%), and is due primarily to increased spending in the Salary & Related and Capital Outlay categories.

Police Fund Budget by Category



YTD Police Fund Spending

(excludes encumbrances)



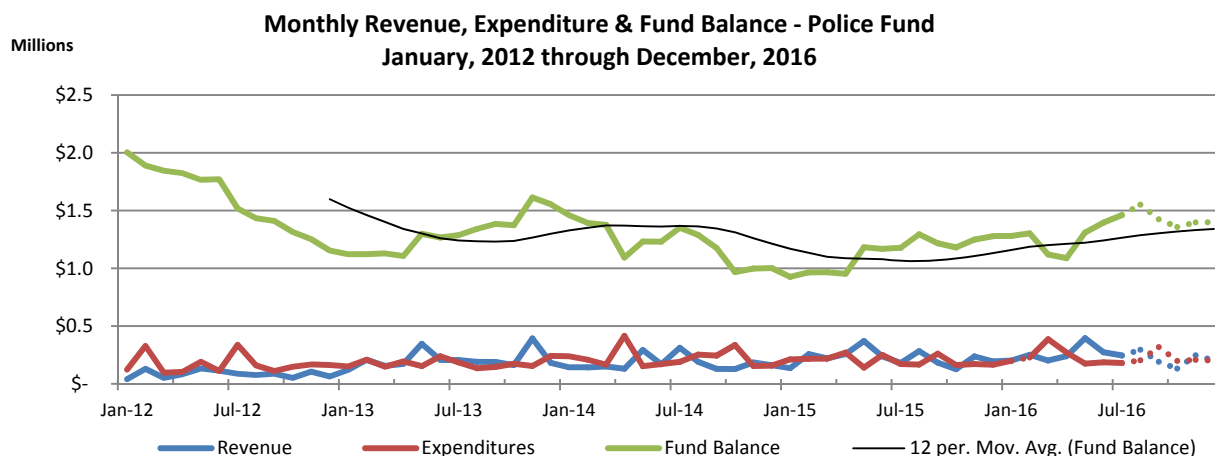
Salaries, wages and other employee-related costs represent the largest expense category with a 2016 budget of \$2.05 million, or 74.43% of the fund's budget. Spending through July 31 is \$1.17 million, or 57.16% of budget. The slightly favorable YTD variance is due primarily to below-budget overtime and the hiring delay of the HR Manager, partially offset by the full-year funding of the employee HSA (e.g. insurance deductible) accounts. Overall spending in this category is up by \$88.9 thousand (8.19%) from the level in 2015.

General operating expenditures is the next major expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2016 budget of \$389.4 thousand, or 14.1% of the total fund expenditure budget. Year to-date 2016 spending in this category is \$206.1 thousand, or 52.92% of budget, and is down by \$12.4 thousand (5.7%) from the same seven-month period in 2015. Including encumbrances (e.g., purchase orders) in the total results in total spending commitments equal to 67.34% of the FY 2016 budget. The primary driver of the significantly higher spending rate (versus the straight-line rate of 58.33%) is the issuance of full-year purchase orders in January for fuel, supplies, materials and utilities.

Spending on capital equipment is another significant expense category in the Police fund. The 2015 budget in this category is \$176.1 thousand (6.38% of budget) and provides funding for the acquisition of Police cruisers, law enforcement-related equipment and other capital improvements. Year to-date spending through July 31 in this category is \$154.2 thousand (87.54% of budget). There are no current encumbrance balances in this category.

The approved 2016 budget in the Police fund included an interfund transfer of \$17.4 thousand. The purpose of the transfer is to provide funding to the Debt Service (401) fund to meet the department's financial obligations on the LGIF loan for the construction of the MARCS tower. The transfer between the funds was made during the month of April.

Fund Balance – The Police fund is the primary operating account for the city from which expenses associated with the operation of the city's Police department are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues or periods of greater than typical spending. Evaluating the fund balance, revenues, and expenses is a valuable exercise, in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

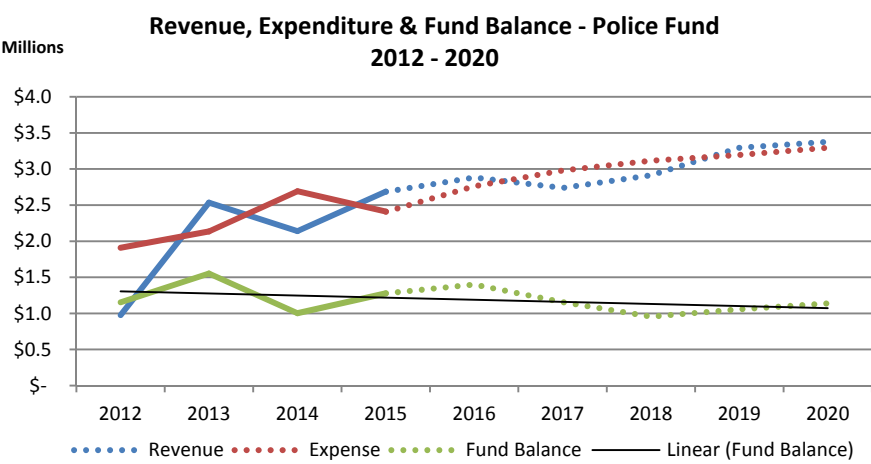


The chart above plots monthly revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over the time horizon of the chart.

As you can see from the chart, the balance in the Police fund has been fluctuating up and down since January 2012. The fund has experienced periods of growth from May 2013 through November 2013, April 2014 through July 2014, and the period since April 2015. During these periods of time, the fund was increasing due to revenues exceeding spending. The positive variance in May 2013 was the result of better than anticipated income tax collections, and the November 2013 variance was the result of transferring \$180,000 from the Bond Improvement fund for the replacement of the slate roof on the Police station. We experienced another spike during September 2014 from the receipt of approximately \$175 thousand due to the LGIF loan reimbursement of expenses incurred in the construction of the MARCS radio communications tower. Other than the exception of those items, expenditures have regularly exceeded revenues. The growth in spending in 2013 was primarily the result of: (1) the addition three new Police

officers in 2013; and (2) the construction improvements to the facility. The spike in April 2014 spending was for the construction on the MARCS tower.

Current projections call for the balance to decline through 2018, and then turn slightly positive through 2020 (see chart at right). This graphic has been amended to reflect the updated 2017-2020 extended forecast.



CITY OF PATASKALA, OHIO
JULY 2016 YTD ANALYSIS - Police Fund (208)

	YTD 2016	2016 Budget	YTD Uncollected Balance	% Collected	YTD 2015	2015 Budget	YTD Uncollected Balance	% Collected	YTD 2016 H/(L) YTD 2015	% H/(L)
Beginning Fund Balance	\$ 1,278,598	\$ 1,278,598			\$ 1,001,734	\$ 1,001,734				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	1,733,823	2,773,095	1,039,272	62.52%	1,610,547	2,640,199	1,029,652	61.00%	123,275	7.65%
Total Taxes	\$ 1,733,823	\$ 2,773,095	\$ 1,039,272	62.52%	\$ 1,610,547	\$ 2,640,199	\$ 1,029,652	61.00%	\$ 123,275	7.65%
Intergovernmental										
State-Shared Revenues	\$ 4,162	\$ 6,500	\$ 2,338	64.03%	\$ 2,614	\$ 4,500	\$ 1,886	58.08%	\$ 1,548	59.23%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	-	16,689	16,689	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 4,162	\$ 23,189	\$ 19,027	17.95%	\$ 2,614	\$ 4,500	\$ 1,886	58.08%	\$ 1,548	59.23%
Charges for Service										
General Government Fees	\$ 3,662	\$ 6,600	\$ 2,938	55.48%	\$ 6,491	\$ 6,000	\$ (491)	108.18%	\$ (2,829)	-43.58%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 3,662	\$ 6,600	\$ 2,938	55.48%	\$ 6,491	\$ 6,000	\$ (491)	108.18%	\$ (2,829)	-43.58%
Fines & Forfeitures										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	245	500	255	49.00%	420	2,500	2,080	16.80%	(175)	-41.67%
Total Fines, Licenses & Permits	\$ 245	\$ 500	\$ 255	49.00%	\$ 420	\$ 2,500	\$ 2,080	16.80%	\$ (175)	-41.67%
Special Assessments										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 8,721	\$ 12,500	\$ 3,779	69.77%	\$ 4,101	\$ 6,500	\$ 2,399	63.09%	\$ 4,620	112.67%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	59,350	66,500	7,150	89.25%	34,462	20,000	(14,462)	172.31%	24,888	72.22%
Total Other Sources	\$ 68,070	\$ 79,000	\$ 10,930	86.17%	\$ 38,562	\$ 26,500	\$ (12,062)	145.52%	\$ 29,508	76.52%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 1,809,962	\$ 2,882,384	\$ 1,072,422	62.79%	\$ 1,658,635	\$ 2,679,699	\$ 1,021,064	61.90%	\$ 151,327	9.12%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 1,809,962	\$ 2,882,384	\$ 1,072,422	62.79%	\$ 1,658,635	\$ 2,679,699	\$ 1,021,064	61.90%	\$ 151,327	9.12%

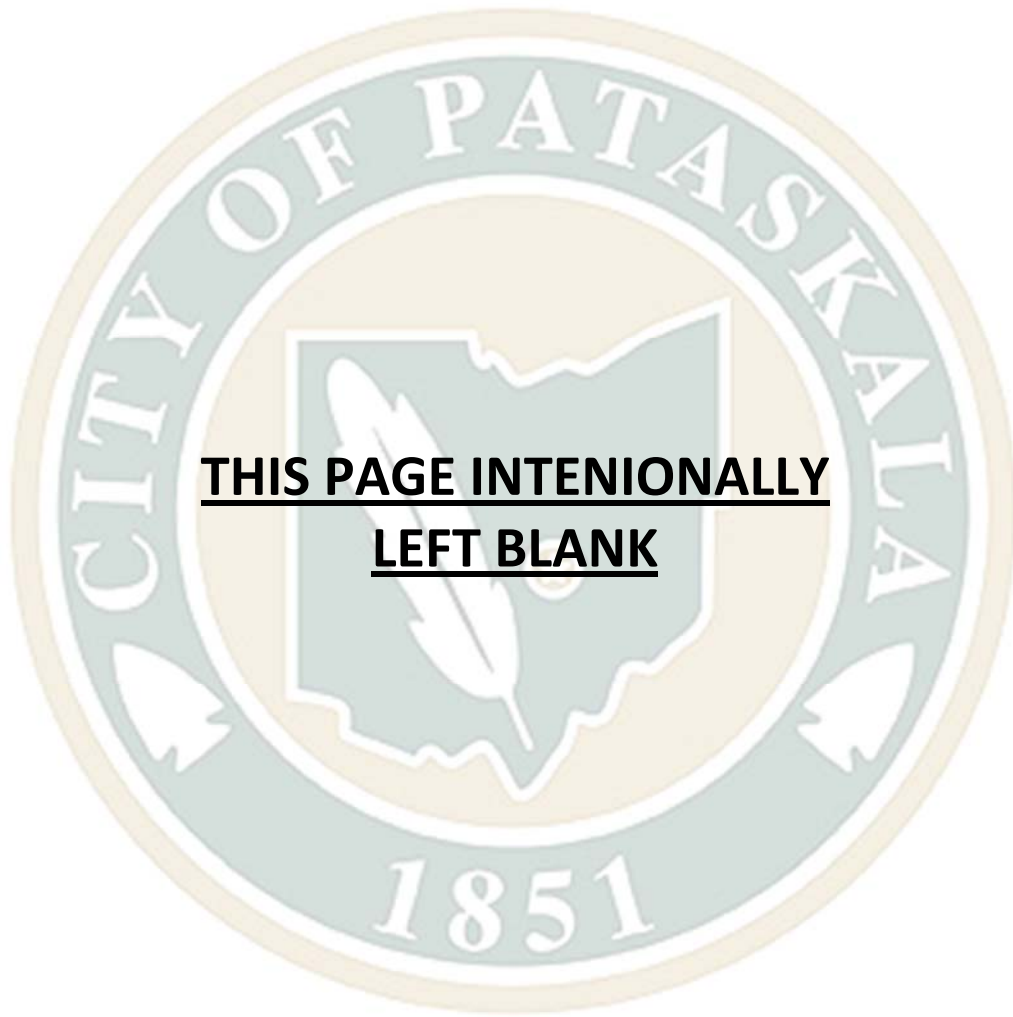
	YTD 2016	2016 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2015	YTD 2016 H/(L) YTD 2015	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 1,174,432	\$ 2,054,722	\$ 880,289	42.84%	\$ 128,034	\$ 752,256	36.61%	\$ 1,085,525	\$ 88,907	8.19%
Contractual Services	75,079	122,931	47,852	38.93%	23,367	24,484	19.92%	64,129	10,950	17.07%
General Operating	206,058	389,362	183,305	47.08%	80,294	103,011	26.46%	218,502	(12,444)	-5.70%
Capital Outlay	154,180	176,120	21,940	12.46%	-	21,940	12.46%	96,133	58,047	60.38%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	17,429	17,429	-	0.00%	-	-	0.00%	17,500	(71)	-0.41%
Grand Total Expenditures	\$ 1,627,178	\$ 2,760,564	\$ 1,133,386	41.06%	\$ 231,695	\$ 901,691	32.66%	\$ 1,481,789	\$ 145,389	9.81%
Adjustments:										
- Interfund transfers & advances	\$ (17,429)	\$ (17,429)	\$ (34,858)	200.00%	\$ -	\$ -	0.00%	\$ (17,500)	\$ 71	-0.41%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ (17,429)	\$ (17,429)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (17,500)	\$ 71	-0.41%
Adjusted Grand Total Expenditures	\$ 1,609,749	\$ 2,743,135	\$ 1,133,386	41.32%	\$ 231,695	\$ 901,691	32.87%	\$ 1,464,289	\$ 145,460	9.93%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,461,381	\$ 1,400,418			\$ 1,229,687			\$ 1,178,580		

CITY OF PATASKALA, OHIO
2016 REVENUE BUDGET ANALYSIS - Police Fund (208)
THROUGH JULY 31, 2016

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	\$ 1,809,961.98	\$ 2,882,384.00	\$ 1,072,422.02	\$ 2,741,484.00	\$ 140,900.00
Taxes	\$ 1,733,822.88	\$ 2,773,095.00	\$ 1,039,272.12	\$ 2,664,295.00	\$ 108,800.00
Income Taxes	\$ 1,733,822.88	\$ 2,773,095.00	\$ 1,039,272.12	\$ 2,664,295.00	\$ 108,800.00
Intergovernmental	\$ 4,161.67	\$ 23,189.00	\$ 19,027.33	\$ 21,189.00	\$ 2,000.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ -	\$ 16,689.00	\$ 16,689.00	\$ 16,689.00	\$ -
State-Shared Revenues	\$ 4,161.67	\$ 6,500.00	\$ 2,338.33	\$ 4,500.00	\$ 2,000.00
Charges for Service	\$ 3,662.00	\$ 6,600.00	\$ 2,938.00	\$ 7,500.00	\$ (900.00)
General Government Fees	\$ 3,662.00	\$ 6,600.00	\$ 2,938.00	\$ 7,500.00	\$ (900.00)
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ 245.00	\$ 500.00	\$ 255.00	\$ 1,000.00	\$ (500.00)
Other Fines & Forfeitures	\$ 245.00	\$ 500.00	\$ 255.00	\$ 1,000.00	\$ (500.00)
Miscellaneous Revenue	\$ 68,070.43	\$ 79,000.00	\$ 10,929.57	\$ 47,500.00	\$ 31,500.00
Investment Income	\$ 8,720.91	\$ 12,500.00	\$ 3,779.09	\$ 7,500.00	\$ 5,000.00
Other Miscellaneous Revenue	\$ 59,349.52	\$ 66,500.00	\$ 7,150.48	\$ 40,000.00	\$ 26,500.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,809,961.98	\$ 2,882,384.00	\$ 1,072,422.02	\$ 2,741,484.00	\$ 140,900.00

CITY OF PATASKALA, OHIO
2016 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JULY 31, 2016

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	\$ 1,627,178.23	\$ 231,694.58	\$ 2,760,563.84	\$ 901,691.03	\$ 2,746,180.00	\$ 14,383.84	\$ -
General Government	\$ 41,591.80	\$ 1,977.20	\$ 76,548.00	\$ 32,979.00	\$ 76,548.00	\$ -	\$ -
Salary & Related	\$ -	\$ -	\$ 16,548.00	\$ 16,548.00	\$ 16,548.00	\$ -	\$ -
Contractual Services	\$ 41,591.80	\$ 1,977.20	\$ 60,000.00	\$ 16,431.00	\$ 60,000.00	\$ -	\$ -
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 17,083.68	\$ 15,215.04	\$ 36,873.00	\$ 4,574.28	\$ 36,873.00	\$ -	\$ -
Salary & Related	\$ 2,083.68	\$ 215.04	\$ 2,373.00	\$ 74.28	\$ 36,873.00	\$ -	\$ (34,500.00)
Contractual Services	\$ 15,000.00	\$ 15,000.00	\$ 34,500.00	\$ 4,500.00	\$ -	\$ -	\$ 34,500.00
Finance	\$ 128,503.37	\$ 3,371.75	\$ 213,024.00	\$ 81,148.88	\$ 213,024.00	\$ -	\$ -
Salary & Related	\$ 33,237.51	\$ 2,218.61	\$ 57,424.00	\$ 21,967.88	\$ 57,424.00	\$ -	\$ -
Contractual Services	\$ 7,745.47	\$ 1,153.14	\$ 11,000.00	\$ 2,101.39	\$ 11,000.00	\$ -	\$ -
General Operating	\$ 87,520.39	\$ -	\$ 144,600.00	\$ 57,079.61	\$ 144,600.00	\$ -	\$ -
Parks, Lands & Municipal Facil	\$ 15,021.88	\$ 10,106.37	\$ 26,450.00	\$ 1,321.75	\$ 26,450.00	\$ -	\$ -
Contractual Services	\$ 3,356.25	\$ 1,732.00	\$ 5,150.00	\$ 61.75	\$ 5,150.00	\$ -	\$ -
General Operating	\$ 11,665.63	\$ 8,374.37	\$ 21,300.00	\$ 1,260.00	\$ 21,300.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 1,407,548.50	\$ 201,024.22	\$ 2,390,239.84	\$ 781,667.12	\$ 2,375,856.00	\$ 14,383.84	\$ -
Salary & Related	\$ 1,139,111.30	\$ 125,600.07	\$ 1,978,376.74	\$ 713,665.37	\$ 1,978,228.00	\$ 148.74	\$ -
Contractual Services	\$ 7,385.71	\$ 3,505.00	\$ 12,281.00	\$ 1,390.29	\$ 41,918.00	\$ 363.00	\$ (30,000.00)
General Operating	\$ 106,871.53	\$ 71,919.15	\$ 223,462.10	\$ 44,671.42	\$ 210,710.00	\$ 12,752.10	\$ -
Capital Outlay	\$ 154,179.96	\$ -	\$ 176,120.00	\$ 21,940.04	\$ 145,000.00	\$ 1,120.00	\$ 30,000.00
Transfers & Advances	\$ 17,429.00	\$ -	\$ 17,429.00	\$ -	\$ 17,429.00	\$ -	\$ -
Transfers & Advances	\$ 17,429.00	\$ -	\$ 17,429.00	\$ -	\$ 17,429.00	\$ -	\$ -
Grand Total	\$ 1,627,178.23	\$ 231,694.58	\$ 2,760,563.84	\$ 901,691.03	\$ 2,746,180.00	\$ 14,383.84	\$ -

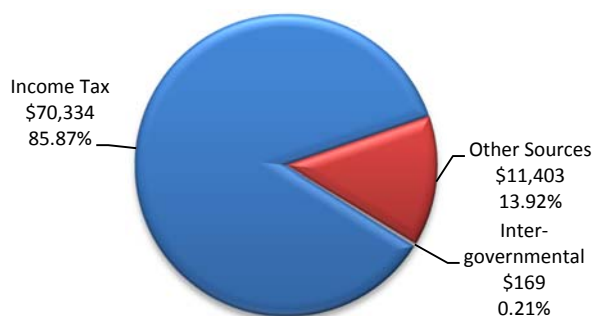


THIS PAGE INTENIONALLY
LEFT BLANK

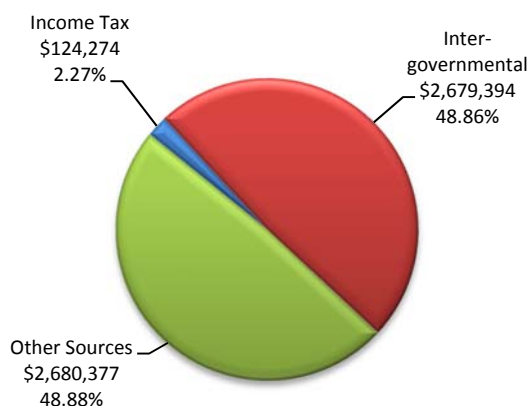
Capital Improvements Fund (301)

Revenue – The Capital Improvements Fund has a 2016 revenue budget of approximately \$5.48 million. The fund’s primary revenue sources are income taxes, intergovernmental revenues and other sources. On a year to-date-year basis, the Capital Improvements fund has been credited with total revenue of approximately \$81.9 thousand, which represents 1.5% of budget. Excluding the impact of \$2.68 million in grant/loan and \$2.66 million in other source revenue from the equation results in a collection rate of 56.83% of budget. The adjusted seven-month total is only slightly below expectations at this point in the year. The fund is receiving a 2.15% allocation of income tax revenues in 2016, which is up from the 0.0% received in 2015.

**YTD Capital Improvements Fund
Revenue by Source**



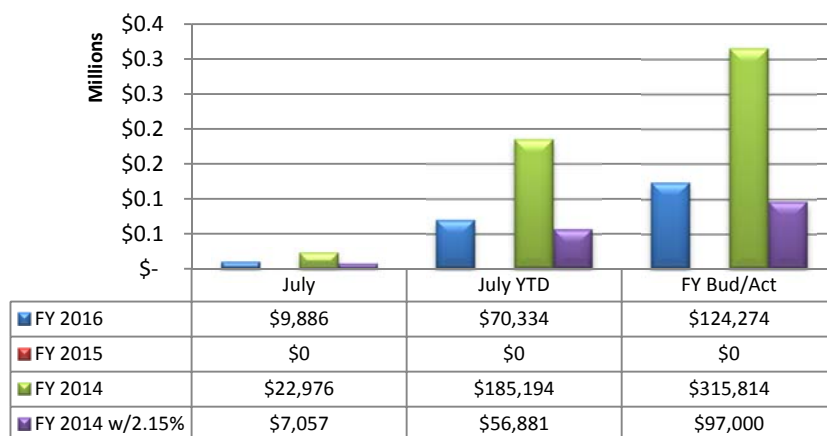
**Capital Improvements Fund
Revenue Budget**



For 2016, income taxes are the primary external revenue source for the Capital Improvements fund. Income tax collections in July were \$9.9 thousand. Year to-date income tax revenues credited to the fund represent 56.6% of budget, which is slightly lower than the straight-line rate of 58.33%. The full-year forecast was increased in June by \$108.8 thousand (4.08%) to reflect increased collections. It is important to note that the allocation to the fund was 55%

in 2012, 6.75% in 2013, and then increased to 7.0% in 2014, and eliminated entirely in 2015. Adjusting for the change in allocations rates (see purple bar in chart to the right) reflect the revenue that would have been allocated to the fund had the percentage not been modified in 2014. Assuming that the current

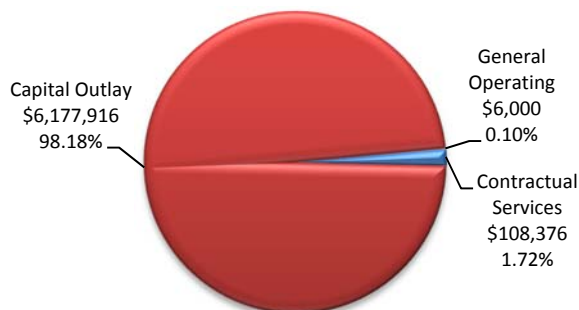
**Income Tax Collections
Capital Improvements Fund**



allocation was applied to prior years, YTD collections in 2016 would have been \$13.5 thousand (23.65%) higher than that in 2014. The purple bars in the chart above have been restated to reflect the revenue that would have been allocated to the fund in 2014 had the percentage been the same in all years.

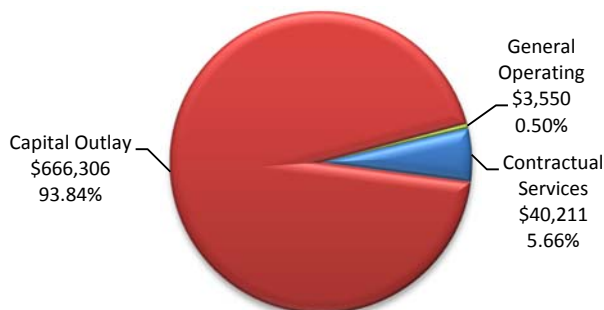
Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2016 of approximately \$6.29 million. Total spending through July 31 was \$710.1 thousand, and is equal to 11.28% of the budget. Including encumbrances (e.g., purchase orders) of \$152.1 thousand in the total results in total spending equal to 13.7% of budget. Compared to the same seven-month period in 2015 (and excluding transfers), the total is up by \$178.2 thousand (33.5%) and is due primarily to increased spending in the Capital Outlay and Contractual Services categories.

Capital Fund Budget by Category



YTD Capital Fund Spending

(excludes encumbrances)



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2016 budget in this category is \$6.18 million, (98.18% of budget), and provides funding for the construction of a number of infrastructure improvements. Spending through July 31 is \$666.3 thousand, and represents 10.79% of the category's budget. The primary planned expenditures in this category were the result of carryover encumbrances on Main Street/State Route 310 project, and the 2016 Capital Improvement Program (CIP). The list of projects includes the following: (*asterisk indicates projects funded by prior-year carryover encumbrances)

Project Name	2016 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Summit & Havens Corner Roads improvements*	\$30,526	\$30,526	\$0
SR-310 Improvements Project*	423,336	423,336	0
Mink Street Improvements – Phase II Construction	4,944,054	90,350	4,853,704
SR-310 Improvements Project (ODOT grant funded)	680,000	155,040	524,960
2016 Street Improvement Program	60,000	55,390	4,610
Taylor Road/Cleveland Avenue Trail	40,000	40,000	0
GRAND TOTAL	\$6,177,916	\$794,642	\$5,383,274

Contractual services is another major expense category in the general fund. The 2016 budget in this category is \$108.4 thousand (1.72% of budget) and provides for non-employee personal services, principally

engineering and construction inspection services, as well as income tax collection fees. Spending through July 31 is \$40.2 thousand, or 37.1% of budget. Including encumbrances in the calculation, the total spending commitment is \$63.9 thousand, or 58.99% of the budget. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We monitor this category closely to ensure that spending remains within the approved budget. The projects planned in this category for 2016 include:

Project Name	2016 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Mink Street Improvements – Phase II Engineering*	\$49,676	\$49,676	\$0
Licking Heights SRTS grant project	33,700	0	33,700
City Hall public area improvements	15,000	14,250	750
Council Chambers facility improvements	10,000		10,000
GRAND TOTAL	\$108,376	\$63,926	\$44,450

General Operating is the other remaining expense category in the Capital Improvements fund. The 2016 budget in this category is \$6.0 thousand (0.1% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through July 31 is \$3.6 thousand, and represents 59.17% of the category’s budget. Currently, the only spending planned for in this category in 2016 is for the payment of income tax collection fees and taxpayer refunds to RITA.

Project Name	2016 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Income tax collection fees and taxpayer refunds	\$6,000	\$3,550	\$2,450
GRAND TOTAL	\$6,000	\$3,550	\$2,450

Fund Balance – The Capital Improvements fund is the primary capital fund account for the city from which expenses associated with the construction of infrastructure improvements are paid. Fund balance represents the accumulation of prior period revenues minus expenses, and can be used in future periods to stabilize fluctuations in revenues or periods of greater than typical spending. Evaluating the fund balance, revenues, and expenses is a valuable exercise, in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?). The 2016 budget projects a year-end fund balance of \$1.07 million, which equates to a reserve ratio equal to 16.94% of expenditures. The fund actually ended 2015 with an unencumbered fund balance of \$1.37 million, an improvement of \$971.4 thousand (291%) over the prior year.

CITY OF PATASKALA, OHIO
JULY 2016 YTD ANALYSIS - Capital Improvements Fund (301)

	YTD 2016	2016 Budget	YTD Uncollected Balance	% Collected	YTD 2015	2015 Budget	YTD Uncollected Balance	% Collected	YTD 2016 H/(L) YTD 2015	% H/(L)
Beginning Fund Balance	\$ 1,874,189	\$ 1,874,189			\$ 605,573	\$ 605,573				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	70,334	124,274	53,940	56.60%	-	-	-	0.00%	70,334	100.00%
Total Taxes	\$ 70,334	\$ 124,274	\$ 53,940	56.60%	\$ -	\$ -	\$ -	0.00%	\$ 70,334	100.00%
Intergovernmental										
State-Shared Revenues	\$ 169	\$ 500	\$ 331	33.77%	\$ -	\$ -	\$ -	0.00%	\$ 169	100.00%
Grants & Loans	-	2,678,894	2,678,894	0.00%	-	1,038,600	1,038,600	0.00%	-	0.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 169	\$ 2,679,394	\$ 2,679,225	0.01%	\$ -	\$ 1,038,600	\$ 1,038,600	0.00%	\$ 169	100.00%
Charges for Service										
General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines & Forfeitures										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 11,395	\$ 19,350	\$ 7,955	58.89%	\$ 4,835	\$ 3,000	\$ (1,835)	161.17%	\$ 6,560	135.67%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	8	2,661,027	2,661,019	0.00%	39,797	-	(39,797)	100.00%	(39,789)	-99.98%
Total Other Sources	\$ 11,403	\$ 2,680,377	\$ 2,668,974	0.43%	\$ 44,632	\$ 3,000	\$ (41,632)	1487.73%	\$ (33,229)	-74.45%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ 2,522,274	\$ 2,522,274	\$ -	100.00%	\$ (2,522,274)	-100.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ 2,522,274	\$ 2,522,274	\$ -	100.00%	\$ (2,522,274)	-100.00%
Grand Total Revenue	\$ 81,906	\$ 5,484,045	\$ 5,402,139	1.49%	\$ 2,566,906	\$ 3,563,874	\$ 996,968	72.03%	\$ (2,485,000)	-96.81%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ (2,522,274)	\$ (2,522,274)	\$ -	0.00%	\$ 2,522,274	-100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ (2,522,274)	\$ (2,522,274)	\$ -	0.00%	\$ 2,522,274	-100.00%
Adjusted Grand Total Revenue	\$ 81,906	\$ 5,484,045	\$ 5,402,139	1.49%	\$ 44,632	\$ 1,041,600	\$ 996,968	4.28%	\$ 37,274	83.51%

	YTD 2016	2016 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2015	YTD 2016 H/(L) YTD 2015	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Contractual Services	40,211	108,376	68,165	62.90%	23,715	44,450	41.01%	192,344	(152,133)	-79.09%
General Operating	3,550	6,000	2,450	40.83%	-	2,450	40.83%	-	3,550	100.00%
Capital Outlay	666,306	6,177,916	5,511,610	89.21%	128,336	5,383,274	87.14%	339,551	326,755	96.23%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	100,000	(100,000)	-100.00%
Grand Total Expenditures	\$ 710,067	\$ 6,292,293	\$ 5,582,226	88.72%	\$ 152,052	\$ 5,430,174	86.30%	\$ 631,895	\$ 78,172	12.37%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (100,000)	\$ 100,000	-100.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (100,000)	\$ 100,000	-100.00%
Adjusted Grand Total Expenditures	\$ 710,067	\$ 6,292,293	\$ 5,582,226	88.72%	\$ 152,052	\$ 5,430,174	86.30%	\$ 531,895	\$ 178,172	33.50%
Ending Fund Balance	\$ 1,246,029	\$ 1,065,942			\$ 1,093,977			\$ 2,540,584		
(based on non-adjusted expenditures)										

CITY OF PATASKALA, OHIO
2016 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (301)
THROUGH JULY 31, 2016

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	\$ 81,906.30	\$ 5,484,045.00	\$ 5,402,138.70	\$ 663,824.00	\$ 4,820,221.00
Taxes	\$ 70,334.33	\$ 124,274.00	\$ 53,939.67	\$ 108,274.00	\$ 16,000.00
Income Taxes	\$ 70,334.33	\$ 124,274.00	\$ 53,939.67	\$ 108,274.00	\$ 16,000.00
Intergovernmental	\$ 168.83	\$ 2,679,394.00	\$ 2,679,225.17	\$ 550,500.00	\$ 2,128,894.00
Grants & Loans	\$ -	\$ 2,678,894.00	\$ 2,678,894.00	\$ 550,000.00	\$ 2,128,894.00
State-Shared Revenues	\$ 168.83	\$ 500.00	\$ 331.17	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 11,403.14	\$ 2,680,377.00	\$ 2,668,973.86	\$ 5,050.00	\$ 2,675,327.00
Investment Income	\$ 11,394.74	\$ 19,350.00	\$ 7,955.26	\$ 5,050.00	\$ 14,300.00
Other Miscellaneous Revenue	\$ 8.40	\$ 2,661,027.00	\$ 2,661,018.60	\$ -	\$ 2,661,027.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 81,906.30	\$ 5,484,045.00	\$ 5,402,138.70	\$ 663,824.00	\$ 4,820,221.00

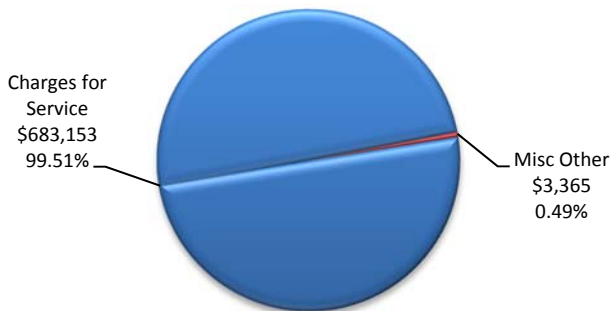
CITY OF PATASKALA, OHIO
2016 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JULY 31, 2016

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	\$ 710,067.25	\$ 152,051.85	\$ 6,292,292.75	\$ 5,430,173.65	\$ 729,700.00	\$ 503,538.75	\$ 5,059,054.00
General Government	\$ 25,960.94	\$ 23,715.40	\$ 83,376.34	\$ 33,700.00	\$ 33,700.00	\$ 49,676.34	\$ -
Contractual Services	\$ 25,960.94	\$ 23,715.40	\$ 83,376.34	\$ 33,700.00	\$ 33,700.00	\$ 49,676.34	\$ -
Finance	\$ 3,550.35	\$ -	\$ 6,000.00	\$ 2,449.65	\$ 6,000.00	\$ -	\$ -
General Operating	\$ 3,550.35	\$ -	\$ 6,000.00	\$ 2,449.65	\$ 6,000.00	\$ -	\$ -
Parks, Lands & Municipal Facil	\$ 54,250.00	\$ -	\$ 65,000.00	\$ 10,750.00	\$ 25,000.00	\$ -	\$ 40,000.00
Contractual Services	\$ 14,250.00	\$ -	\$ 25,000.00	\$ 10,750.00	\$ 25,000.00	\$ -	\$ -
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 40,000.00	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 40,000.00
Public Service	\$ 626,305.96	\$ 128,336.45	\$ 6,137,916.41	\$ 5,383,274.00	\$ 665,000.00	\$ 453,862.41	\$ 5,019,054.00
Capital Outlay	\$ 626,305.96	\$ 128,336.45	\$ 6,137,916.41	\$ 5,383,274.00	\$ 665,000.00	\$ 453,862.41	\$ 5,019,054.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 710,067.25	\$ 152,051.85	\$ 6,292,292.75	\$ 5,430,173.65	\$ 729,700.00	\$ 503,538.75	\$ 5,059,054.00

Water Operations Fund (601)

Revenue – The Water Operations fund’s primary revenue sources are charges for service and other sources, and it has a 2016 revenue budget of approximately \$1.19 million. On a year to-date-year basis, the fund has been credited with total revenue of approximately \$686.5 thousand, which represents 57.93% of budget. The total revenue amount is up by \$31.7 thousand (4.85%) when compared against the same seven-month period in 2015.

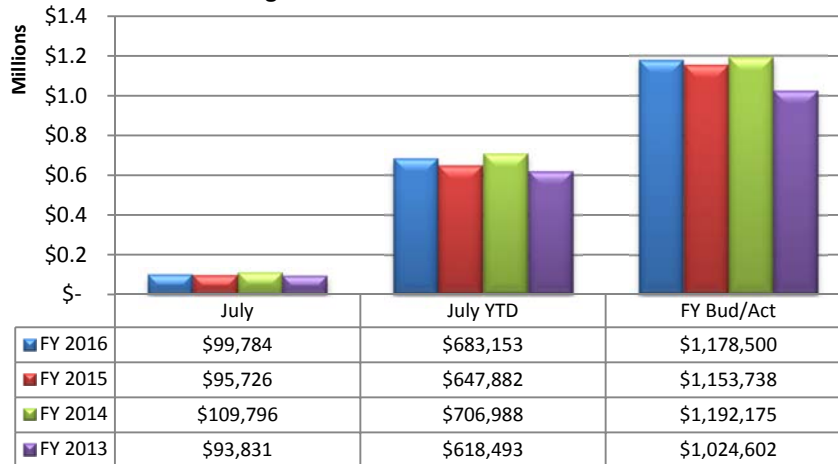
YTD Water Fund Revenue by Source



Water Fund Revenue - Budget



Usage Fee Collections - Water Fund



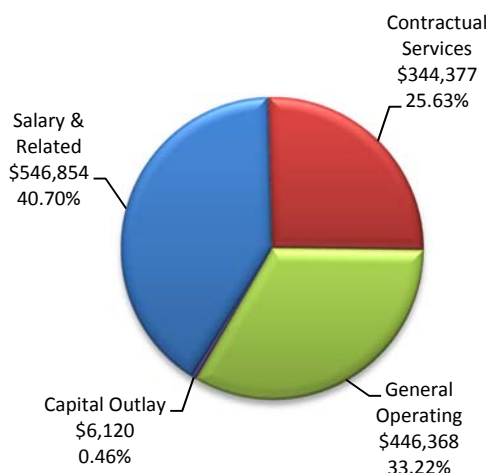
Charges for service represent the primary revenue category in this fund, and are generated by water customer billings. Year to-date revenues credited to the fund are \$683.2 thousand, or 58.0% of budget. In comparison, collections for the same seven-month period in 2015 were \$647.9 thousand, and represented 56.16% of full-year 2015 collections. The 2016 year to-date collections amount represents an increase of \$35.3 thousand (5.65%) in 2016 over the 2015 collections. The full-

year forecast in this revenue category was increased in June by \$17.3 thousand (1.49%) to reflect the increased collection rate in 2016.

The other category, Other Sources has a 2016 budget of \$6.5 thousand. These revenues vary widely in nature, and are relatively insignificant to the total. To date, the city has received \$3.4 thousand, and the revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges.

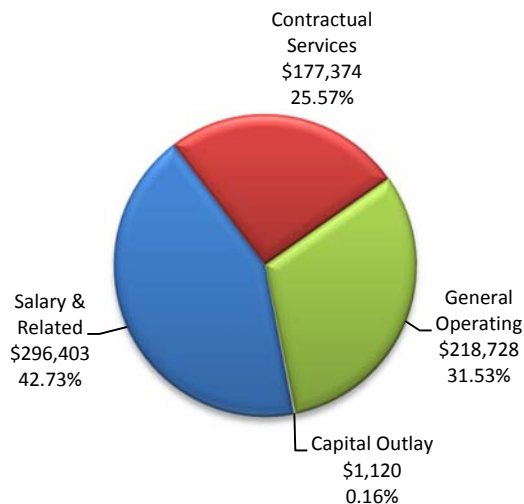
Expenditures – The Water Operations fund has a total appropriated expenditure budget for 2016 of approximately \$1.34 million. Total spending through July 31 is approximately \$693.6 thousand, or 51.62% of budget, which is well below the 58.33% anticipated rate if all spending was done consistently throughout the year. Including encumbrances (e.g., purchase orders) of \$269.6 thousand in the total results in total committed spending equal to 71.68% of budget. The majority of the encumbered balance is associated with the issuance of full-year purchase orders in January on routine operating supplies, equipment, utilities and other miscellaneous expenses.

Water Fund Budget by Category



YTD Water Fund Spending

(excludes encumbrances)



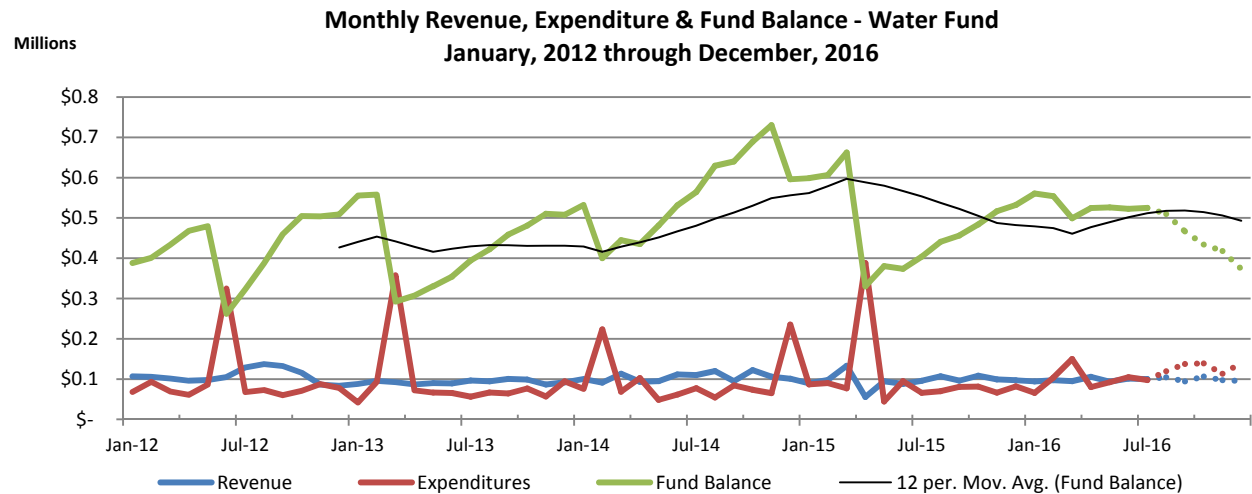
For 2016, salaries, wages and other employee-related costs is the primary major expense category in the Water Operations fund with a 2016 budget of \$546.9 thousand, or 40.7% of the total fund budget. Spending through July 31 is \$296.4 thousand, and reflects 54.2% of budget. Compared to the same seven-month period in 2015, spending is up by \$26.2 thousand or 9.7%. The primary driver of this negative variance is increased wage expenses resulting from the recently adopted contract update with the USW, partially offset by the reduced split between water and sewer of allocated administrative costs (from 60/40 to 50/50).

General operating expenses represent the other major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2016 budget of \$446.4 thousand, or 33.22% of the fund budget. Spending through July 31 is \$218.7 thousand, or 49% of budget. Including encumbrances of \$130.2 thousand in the calculation results in a total spending commitment of \$348.9 thousand, or 78.17% of budget. Spending in this category is up by \$21.9 thousand (11.14%) when compared to the same seven-month period in 2015.

The approved 2016 budget in the Water Operations fund did not include any interfund transfers. This is down by \$310.0 thousand from 2015. The purpose of last year's transfer was to provide funding to the Water Debt Service (604) fund to meet the department's financial obligations on the system's portion of the outstanding utility-related debt.

Fund Balance – The Water Operations fund is the primary operating account for the city from which expenses associated with the operation of the city's water treatment and distribution operations are paid.

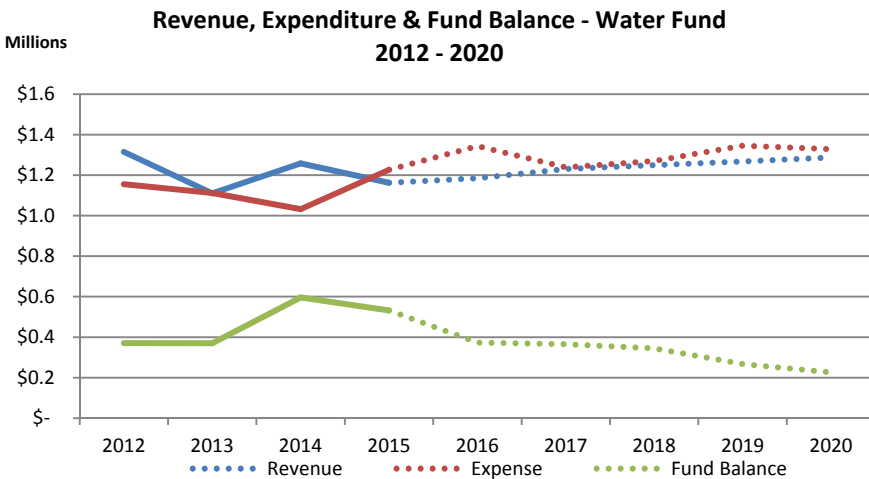
Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues, or during periods of greater than typical spending. Evaluating the fund balance (and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).



The chart above plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over the time horizon of the chart.

The 2016 budget projects a year-end fund balance of \$373.3 thousand, which equates to a reserve ratio equal to 27.48% of expenditures. The fund ended 2015 with an unencumbered fund balance of \$470.2 thousand, a decline of \$186.9 thousand (28.44%) from year-end 2014. This balance reflected an actual reserve ratio of 38.33%, which is above the target ratio range of 10-25%.

As you can see from the chart above, the balance in the Water Utility fund has been fluctuating between \$261 thousand and \$730 thousand. The trend line illustrates that the overall trend, however, is that the fund balance is a gradual, slight increase in fund balance over the 4+ year period. The September 2012, March 2013, March 2014 and April 2015 spikes in spending are the result of transfers to the water debt service (604) fund. With the exception of those anomalies, revenues have generally exceeded expenditures. It is these transfers that have caused the trend line to be slightly negatively sloped.



Based upon current estimates of revenues and expenditures, the current projections call for the balance to decline every year over the following five years (see chart at the bottom of the previous page), with expenditures generally exceeding revenues. The deficit becomes more critical in later years (2019 & 2020). This graphic has been amended to reflect the inclusion of the updated 2017-2020 extended forecast.

CITY OF PATASKALA, OHIO
JULY 2016 YTD ANALYSIS - Water Fund (601)

	YTD 2016	2016 Budget	YTD Uncollected Balance	% Collected	YTD 2015	2015 Budget	YTD Uncollected Balance	% Collected	YTD 2016 H/(L) YTD 2015	% H/(L)
Beginning Fund Balance	\$ 532,007	\$ 532,007			\$ 733,909	\$ 733,909				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental										
State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service										
General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Utility Charges	683,153	1,178,500	495,347	57.97%	647,882	1,247,522	599,640	51.93%	35,271	5.44%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 683,153	\$ 1,178,500	\$ 495,347	57.97%	\$ 647,882	\$ 1,247,522	\$ 599,640	51.93%	\$ 35,271	5.44%
Fines & Forfeitures										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 2,708	\$ 4,540	\$ 1,832	59.66%	\$ 2,170	\$ 1,500	\$ (670)	144.68%	\$ 538	24.80%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	657	2,000	1,343	32.83%	4,722	8,500	3,778	55.56%	(4,066)	-86.10%
Total Other Sources	\$ 3,365	\$ 6,540	\$ 3,175	51.45%	\$ 6,892	\$ 10,000	\$ 3,108	68.92%	\$ (3,527)	-51.18%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 686,519	\$ 1,185,040	\$ 498,521	57.93%	\$ 654,775	\$ 1,257,522	\$ 602,747	52.07%	\$ 31,744	4.85%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 686,519	\$ 1,185,040	\$ 498,521	57.93%	\$ 654,775	\$ 1,257,522	\$ 602,747	52.07%	\$ 31,744	4.85%

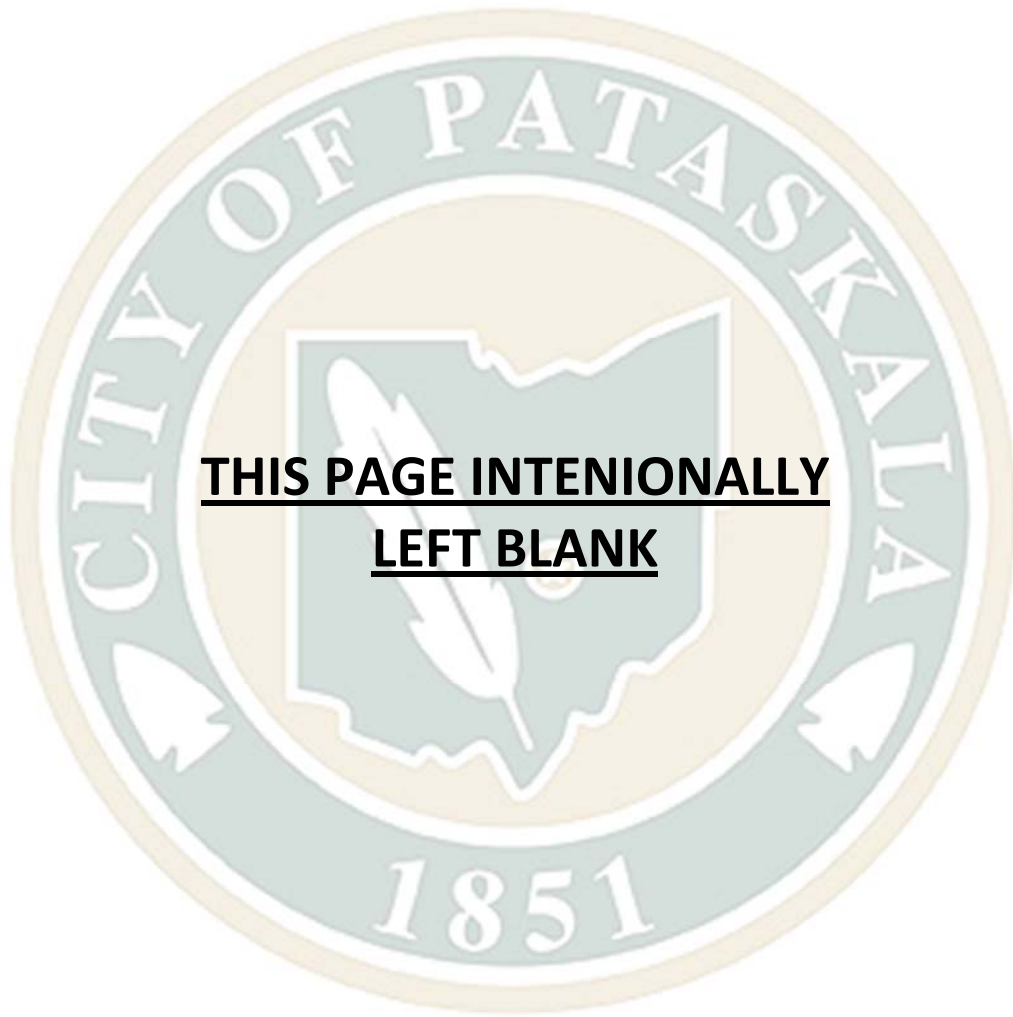
	YTD 2016	2016 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2015	YTD 2016 H/(L) YTD 2015	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 296,403	\$ 546,854	\$ 250,451	45.80%	\$ 26,885	\$ 223,566	40.88%	\$ 270,195	\$ 26,207	9.70%
Contractual Services	177,374	344,377	167,003	48.49%	112,522	54,481	15.82%	69,902	107,472	153.75%
General Operating	218,728	446,368	227,640	51.00%	130,192	97,448	21.83%	196,812	21,916	11.14%
Capital Outlay	1,120	6,120	5,000	81.70%	-	5,000	81.70%	-	1,120	100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	310,000	(310,000)	-100.00%
Grand Total Expenditures	\$ 693,625	\$ 1,343,720	\$ 650,094	48.38%	\$ 269,600	\$ 380,494	28.32%	\$ 846,910	\$ (153,284)	-18.10%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (310,000)	\$ 310,000	-100.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (310,000)	\$ 310,000	-100.00%
Adjusted Grand Total Expenditures	\$ 693,625	\$ 1,343,720	\$ 650,094	48.38%	\$ 269,600	\$ 380,494	28.32%	\$ 536,910	\$ 156,716	29.19%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 524,900	\$ 373,327			\$ 255,300			\$ 541,774		

CITY OF PATASKALA, OHIO
2016 REVENUE BUDGET ANALYSIS - Water Operations Fund (601)
THROUGH JULY 31, 2016

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	\$ 686,518.56	\$ 1,185,040.00	\$ 498,521.44	\$ 1,173,290.00	\$ 11,750.00
Charges for Service	\$ 683,153.47	\$ 1,178,500.00	\$ 495,346.53	\$ 1,161,250.00	\$ 17,250.00
Utility	\$ 683,153.47	\$ 1,178,500.00	\$ 495,346.53	\$ 1,161,250.00	\$ 17,250.00
Miscellaneous Revenue	\$ 3,365.09	\$ 6,540.00	\$ 3,174.91	\$ 12,040.00	\$ (5,500.00)
Investment Income	\$ 2,708.49	\$ 4,540.00	\$ 1,831.51	\$ 3,540.00	\$ 1,000.00
Other Miscellaneous Revenue	\$ 656.60	\$ 2,000.00	\$ 1,343.40	\$ 8,500.00	\$ (6,500.00)
Grand Total	\$ 686,518.56	\$ 1,185,040.00	\$ 498,521.44	\$ 1,173,290.00	\$ 11,750.00

CITY OF PATASKALA, OHIO
2016 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JULY 31, 2016

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	\$ 693,625.14	\$ 269,600.01	\$ 1,343,719.55	\$ 380,494.40	\$ 1,230,258.00	\$ 50,461.55	\$ 63,000.00
General Government	\$ 78,384.63	\$ 20,568.65	\$ 172,757.00	\$ 73,803.72	\$ 149,807.00	\$ 22,950.00	\$ -
Salary & Related	\$ 29,268.45	\$ 3,393.95	\$ 66,807.00	\$ 34,144.60	\$ 66,807.00	\$ -	\$ -
Contractual Services	\$ 49,116.18	\$ 17,174.70	\$ 102,950.00	\$ 36,659.12	\$ 80,000.00	\$ 22,950.00	\$ -
General Operating	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -
Court & Legal	\$ 67,678.14	\$ 39,225.32	\$ 111,873.00	\$ 4,969.54	\$ 36,873.00	\$ -	\$ 75,000.00
Salary & Related	\$ 1,688.42	\$ 215.04	\$ 2,373.00	\$ 469.54	\$ 36,873.00	\$ -	\$ (34,500.00)
Contractual Services	\$ 65,989.72	\$ 39,010.28	\$ 109,500.00	\$ 4,500.00	\$ -	\$ -	\$ 109,500.00
Finance	\$ 31,498.63	\$ 2,929.04	\$ 56,991.00	\$ 22,563.33	\$ 56,991.00	\$ -	\$ -
Salary & Related	\$ 26,904.78	\$ 1,775.90	\$ 45,891.00	\$ 17,210.32	\$ 45,891.00	\$ -	\$ -
Contractual Services	\$ 4,593.85	\$ 1,153.14	\$ 11,100.00	\$ 5,353.01	\$ 11,100.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Utility	\$ 516,063.74	\$ 206,877.00	\$ 1,002,098.55	\$ 279,157.81	\$ 986,587.00	\$ 27,511.55	\$ (12,000.00)
Salary & Related	\$ 238,541.12	\$ 21,500.40	\$ 431,783.00	\$ 171,741.48	\$ 443,783.00	\$ -	\$ (12,000.00)
Contractual Services	\$ 57,674.21	\$ 55,184.27	\$ 120,827.06	\$ 7,968.58	\$ 118,000.00	\$ 2,827.06	\$ -
General Operating	\$ 218,728.41	\$ 130,192.33	\$ 443,368.49	\$ 94,447.75	\$ 419,804.00	\$ 23,564.49	\$ -
Capital Outlay	\$ 1,120.00	\$ -	\$ 6,120.00	\$ 5,000.00	\$ 5,000.00	\$ 1,120.00	\$ -
Grand Total	\$ 693,625.14	\$ 269,600.01	\$ 1,343,719.55	\$ 380,494.40	\$ 1,230,258.00	\$ 50,461.55	\$ 63,000.00

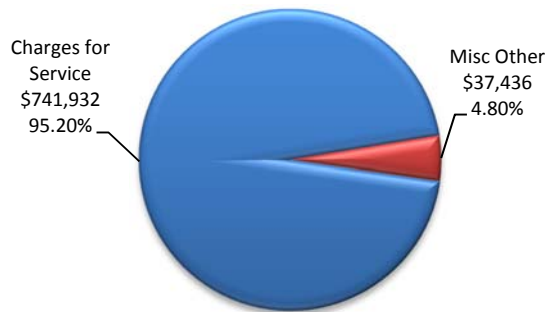


THIS PAGE INTENIONALLY
LEFT BLANK

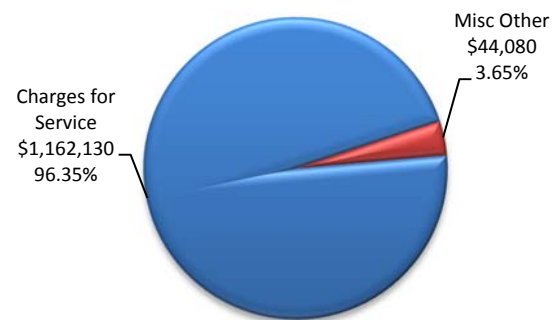
Sewer Operations Fund (651)

Revenue – The Sewer Operations fund’s primary revenue sources are charges for service and other sources, and the fund has a 2016 revenue budget of approximately \$1.21 million. On a year to-date-year basis, the fund has been credited with total revenue of approximately \$779.4 thousand, which represents 64.61% of budget. The total is up by \$99.4 thousand (14.62%) from the same seven-month period in 2015.

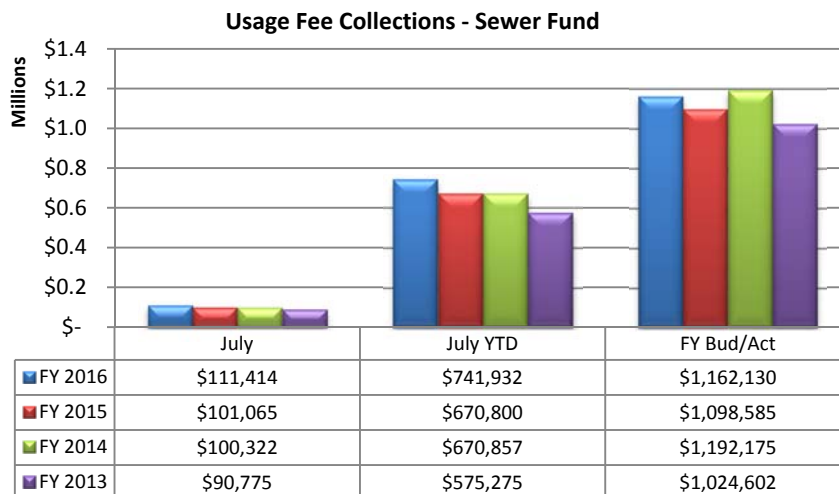
YTD Sewer Fund Revenue by Source



Sewer Fund Revenue - Budget



Charges for service represent the primary revenue category in this fund. Year to-date 2016 revenues credited to the fund are approximately \$741.9 thousand, or 63.84% of budget. In comparison, collections for the same seven-month period in 2015 were \$670.8 thousand, an increase of \$71.1 thousand (10.6%) in 2016 over 2015 collections.

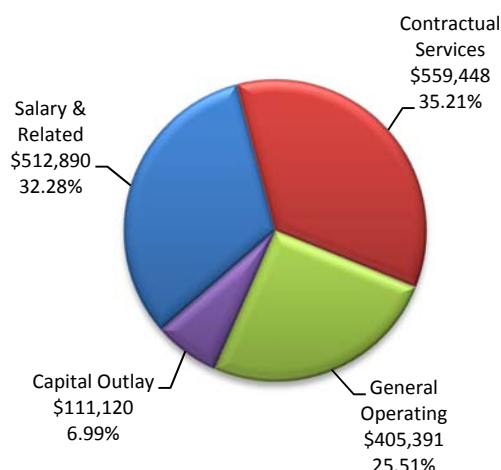


The other revenue category, Other Sources, has a 2016 budget of \$44.1 thousand, and these revenues vary widely in nature and are relatively insignificant to the total. To date, the city has received \$37.4 thousand, and the revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges. The forecast in this category was increased in June by \$34 thousand (337%) to reflect

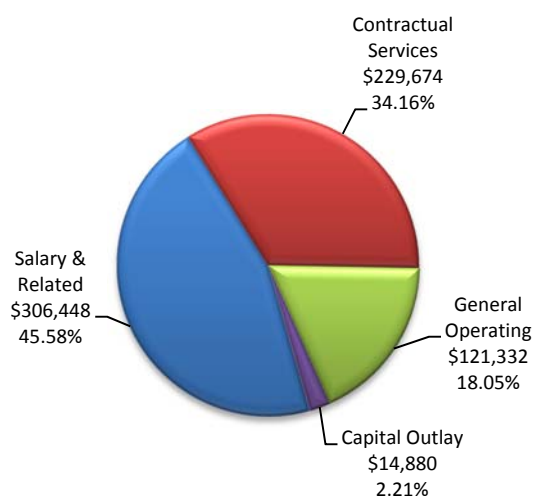
the higher rate of collections in 2016.

Expenditures – The Sewer Operations fund has a total appropriated expenditure budget for 2016 of approximately \$1.59 million. Total spending through July 31 is approximately \$672.3 thousand, or 42.32% of budget. Including encumbrances (e.g., purchase orders) of \$283.4 thousand in the total results in total committed spending equal to 60.15% of budget. The majority of the encumbered balance is associated with purchase orders issued in January for full-year spending on routine operating supplies, equipment, utilities and other miscellaneous expenses.

Sewer Fund Budget by Category



YTD Sewer Fund Spending
(excludes encumbrances)



For 2016, the largest expense budget category for the Sewer fund is Contractual services. The 2016 budget in this category is \$559.4 thousand (35.21% of budget) and provides for non-employee personal services. Spending through July 31 is \$229.7 thousand (41.05% of budget). Including encumbrances (e.g. purchase orders) in the total, 66.97% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We monitor this category closely to ensure that spending remains within the approved budget.

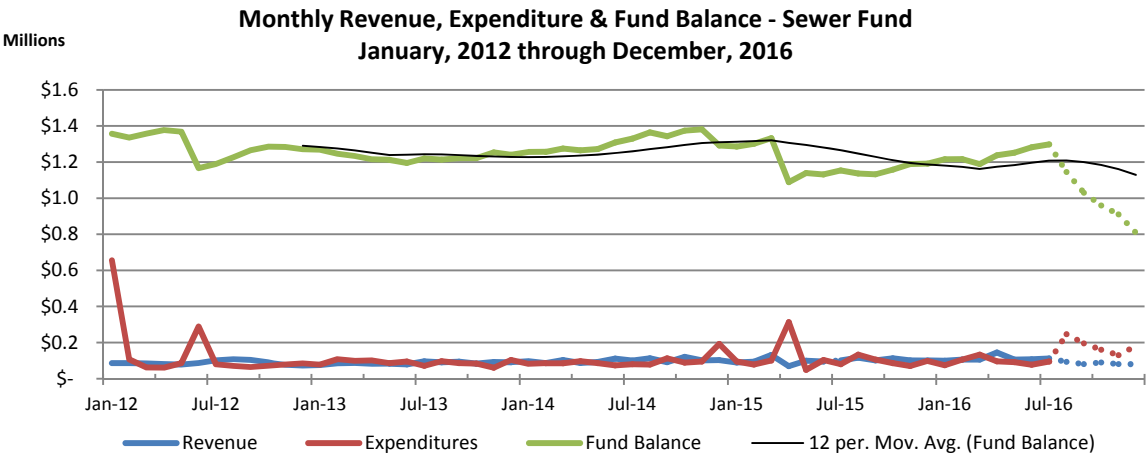
Salaries, wages and other employee-related costs is the next major expense category in the Sewer fund with a budget of \$512.9 thousand, or 32.28% of the total fund budget. Spending through July 31 is \$306.4 thousand, or 59.75% of budget. Compared to the same seven-month period in 2015, spending is down by \$24.7 thousand, or 7.47%. The primary driver of the decline was the reduced allocation of administrative overhead expenses in 2016 versus 2015.

General operating expenditures represent another major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2016 budget of \$405.4 thousand, or 25.51% of the fund budget. Spending through July 31 is \$121.3 thousand, or 29.93% of budget. Including encumbrances (e.g., purchase orders) of \$111.5 thousand in the total results in a spending ratio of 57.43% of budget. Compared to the same seven-month period in 2015, spending in this category is down by \$28.9 thousand, or 19.22%.

The approved 2016 budget in the Sewer Operations fund did not include any interfund transfers. In 2015, the budget included interfund transfers of \$200 thousand whose purpose was to provide funding to the

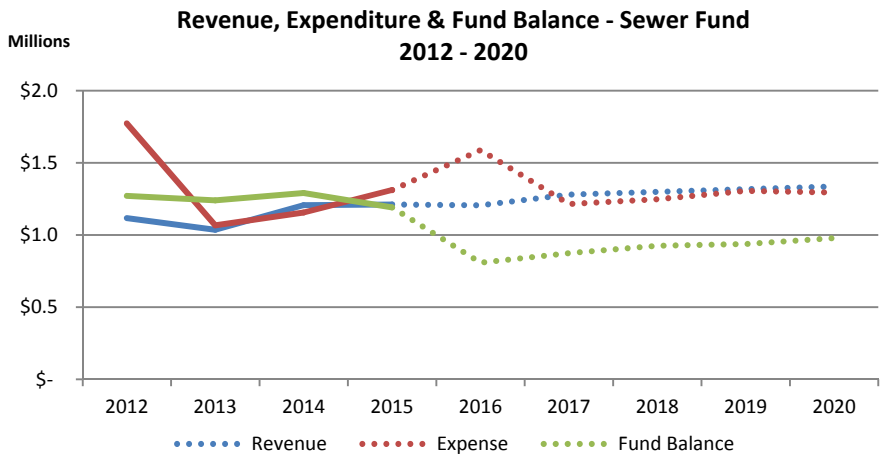
Sewer Debt Service (654) fund to meet the department’s financial obligations on the system’s portion of the outstanding utility-related debt.

Fund Balance – The Sewer Operations fund is the primary operating account for the city from which expenses associated with the operation of the city’s waste water treatment operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues, or during periods of greater than typical spending. Evaluating the fund balance (and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).



The chart above plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over the time horizon of the chart.

The 2016 budget projects a year-end fund balance of \$808.6 thousand, which equates to a reserve ratio equal to 50.89% of expenditures. The fund ended 2015 with an approximate balance of \$1.08 million, or 82.52% of actual spending, and reflects a decline of \$192.5 thousand (15.1%) from the 2014 ending balance. This balance represents a reserve ratio of 82.52%, which is significantly above the general target ratio range of 10-25%.



As you can see from the chart above, the balance in the Sewer Operations fund has been relatively stable over the past 4+ year period illustrated in the chart. The trend line illustrates that the overall trend, however, has been a gradual increase in fund balance through 2014. The January 2012 spike reflected transfers of \$277 thousand to the Sewer Capital Improvement (652) fund and \$308.2 thousand to

the Sewer Debt Service (654) fund. With the exception of those anomalies, revenues have tracked fairly closely to revenues, although spending has frequently exceeded revenue. It is these transfers that have primarily caused the trend line to be negatively sloped.

Based upon current estimates of revenues and expenditures (see chart at bottom of prior page), the projections call for the balance to decline every year through 2016, then turning positive over the following four years, with revenue generally exceeding expenditures. This graphic has been amended to reflect the inclusion of the updated 2017-2020 extended forecast.

CITY OF PATASKALA, OHIO
JULY 2016 YTD ANALYSIS - Sewer Fund (651)

		YTD 2016	2016 Budget	YTD Uncollected Balance	% Collected	YTD 2015	2015 Budget	YTD Uncollected Balance	% Collected	YTD 2016 H/(L) YTD 2015	% H/(L)
Beginning Fund Balance											
		\$ 1,191,283	\$ 1,191,283			\$ 1,291,353	\$ 1,291,353				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental	State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	741,932	1,162,130	420,198	63.84%	670,800	1,279,929	609,129	52.41%	71,132	10.60%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 741,932	\$ 1,162,130	\$ 420,198	63.84%	\$ 670,800	\$ 1,279,929	\$ 609,129	52.41%	\$ 71,132	10.60%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 6,131	\$ 9,080	\$ 2,949	67.53%	\$ 4,283	\$ 2,750	\$ (1,533)	155.73%	\$ 1,849	43.17%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	31,304	35,000	3,696	89.44%	4,884	5,000	116	97.68%	26,420	540.95%
	Total Other Sources	\$ 37,436	\$ 44,080	\$ 6,644	84.93%	\$ 9,167	\$ 7,750	\$ (1,417)	118.28%	\$ 28,269	308.39%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 779,368	\$ 1,206,210	\$ 426,842	64.61%	\$ 679,967	\$ 1,287,679	\$ 607,712	52.81%	\$ 99,401	14.62%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 779,368	\$ 1,206,210	\$ 426,842	64.61%	\$ 679,967	\$ 1,287,679	\$ 607,712	52.81%	\$ 99,401	14.62%

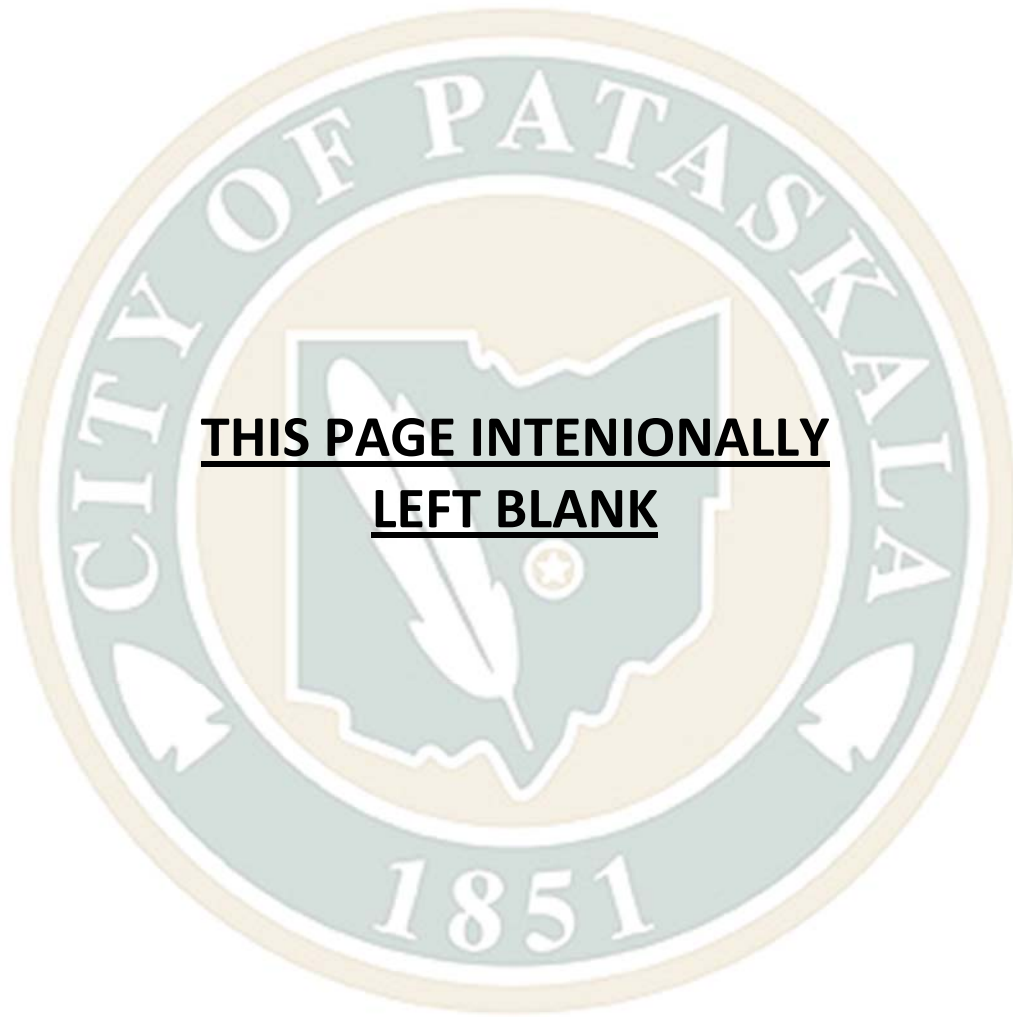
		YTD 2016	2016 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2015	YTD 2016 H/(L) YTD 2015	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 306,448	\$ 512,890	\$ 206,442	40.25%	\$ 26,927	\$ 179,515	35.00%	\$ 331,178	\$ (24,730)	-7.47%
	Contractual Services	229,674	559,448	329,774	58.95%	144,967	184,807	33.03%	136,753	92,921	67.95%
	General Operating	121,332	405,391	284,059	70.07%	111,464	172,595	42.57%	150,205	(28,873)	-19.22%
	Capital Outlay	14,880	111,120	96,240	86.61%	-	96,240	86.61%	-	14,880	100.00%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	200,000	(200,000)	-100.00%
	Grand Total Expenditures	\$ 672,334	\$ 1,588,849	\$ 916,515	57.68%	\$ 283,359	\$ 633,157	39.85%	\$ 818,136	\$ (145,802)	-17.82%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (200,000)	\$ 200,000	-100.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (200,000)	\$ 200,000	-100.00%
	Adjusted Grand Total Expenditures	\$ 672,334	\$ 1,588,849	\$ 916,515	57.68%	\$ 283,359	\$ 633,157	39.85%	\$ 618,136	\$ 54,198	8.77%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,298,317	\$ 808,644			\$ 1,014,958			\$ 1,153,184		

CITY OF PATASKALA, OHIO
2016 REVENUE BUDGET ANALYSIS - Sewer Operations Fund (651)
THROUGH JULY 31, 2016

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	\$ 779,367.59	\$ 1,206,210.00	\$ 426,842.41	\$ 1,206,460.00	\$ (250.00)
Charges for Service	\$ 741,931.99	\$ 1,162,130.00	\$ 420,198.01	\$ 1,196,380.00	\$ (34,250.00)
Utility	\$ 741,931.99	\$ 1,162,130.00	\$ 420,198.01	\$ 1,196,380.00	\$ (34,250.00)
Miscellaneous Revenue	\$ 37,435.60	\$ 44,080.00	\$ 6,644.40	\$ 10,080.00	\$ 34,000.00
Investment Income	\$ 6,131.44	\$ 9,080.00	\$ 2,948.56	\$ 5,080.00	\$ 4,000.00
Other Miscellaneous Revenue	\$ 31,304.16	\$ 35,000.00	\$ 3,695.84	\$ 5,000.00	\$ 30,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 779,367.59	\$ 1,206,210.00	\$ 426,842.41	\$ 1,206,460.00	\$ (250.00)

CITY OF PATASKALA, OHIO
2016 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JULY 31, 2016

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	\$ 672,334.07	\$ 283,358.63	\$ 1,588,849.28	\$ 633,156.58	\$ 1,425,774.00	\$ 76,075.28	\$ 87,000.00
General Government	\$ 58,351.76	\$ 6,068.65	\$ 141,507.00	\$ 77,086.59	\$ 137,307.00	\$ 4,200.00	\$ -
Salary & Related	\$ 29,650.17	\$ 3,393.95	\$ 66,807.00	\$ 33,762.88	\$ 66,807.00	\$ -	\$ -
Contractual Services	\$ 28,701.59	\$ 2,674.70	\$ 74,700.00	\$ 43,323.71	\$ 70,500.00	\$ 4,200.00	\$ -
Court & Legal	\$ 70,132.07	\$ 37,561.84	\$ 111,873.00	\$ 4,179.09	\$ 36,873.00	\$ -	\$ 75,000.00
Salary & Related	\$ 2,478.87	\$ 215.04	\$ 2,873.00	\$ 179.09	\$ 36,873.00	\$ -	\$ (34,000.00)
Contractual Services	\$ 67,653.20	\$ 37,346.80	\$ 109,000.00	\$ 4,000.00	\$ -	\$ -	\$ 109,000.00
Finance	\$ 33,037.77	\$ 3,009.04	\$ 57,231.00	\$ 21,184.19	\$ 57,231.00	\$ -	\$ -
Salary & Related	\$ 27,100.34	\$ 1,855.90	\$ 46,131.00	\$ 17,174.76	\$ 46,131.00	\$ -	\$ -
Contractual Services	\$ 5,937.43	\$ 1,153.14	\$ 11,100.00	\$ 4,009.43	\$ 11,100.00	\$ -	\$ -
Sewer Utility	\$ 510,812.47	\$ 236,719.10	\$ 1,278,238.28	\$ 530,706.71	\$ 1,194,363.00	\$ 71,875.28	\$ 12,000.00
Salary & Related	\$ 247,218.63	\$ 21,461.99	\$ 397,079.00	\$ 128,398.38	\$ 385,079.00	\$ -	\$ 12,000.00
Contractual Services	\$ 127,381.77	\$ 103,792.80	\$ 364,648.12	\$ 133,473.55	\$ 310,000.00	\$ 54,648.12	\$ -
General Operating	\$ 121,332.07	\$ 111,464.31	\$ 405,391.16	\$ 172,594.78	\$ 389,284.00	\$ 16,107.16	\$ -
Capital Outlay	\$ 14,880.00	\$ -	\$ 111,120.00	\$ 96,240.00	\$ 110,000.00	\$ 1,120.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 672,334.07	\$ 283,358.63	\$ 1,588,849.28	\$ 633,156.58	\$ 1,425,774.00	\$ 76,075.28	\$ 87,000.00



THIS PAGE INTENTIONALLY
LEFT BLANK

CITY OF PATASKALA, OHIO
SUMMARY OF INVESTMENTS
AS OF JULY 31, 2016

Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
-----------------	--------------	------	------------------------	---------------

Certificates of Deposit

Bank CD	\$ 4,664,619.40	\$ 4,599,925.58	\$ 64,693.82	1.783%
Non-Bank CD	745,380.65	735,000.00	10,380.65	1.650%
Total Certificates of Deposit	\$ 5,410,000.05	\$ 5,334,925.58	\$ 75,074.47	1.764%

U.S. Government

Treasury Bill	-	-	-	0.000%
Treasury Note	-	-	-	0.000%
Total US Government	\$ -	\$ -	\$ -	0.000%

Government Sponsored Enterprise (GSE) Securities

FNMA	\$ 130,033.80	\$ 129,935.00	\$ 98.80	1.462%
GNMA	-	-	-	0.000%
FHLMC	-	-	-	0.000%
FHLB	235,443.53	235,198.02	245.51	1.471%
FFCB	315,000.00	314,055.00	945.00	1.299%
Total GSE	\$ 680,477.33	\$ 679,188.02	\$ 1,289.31	1.390%

Other Investments:

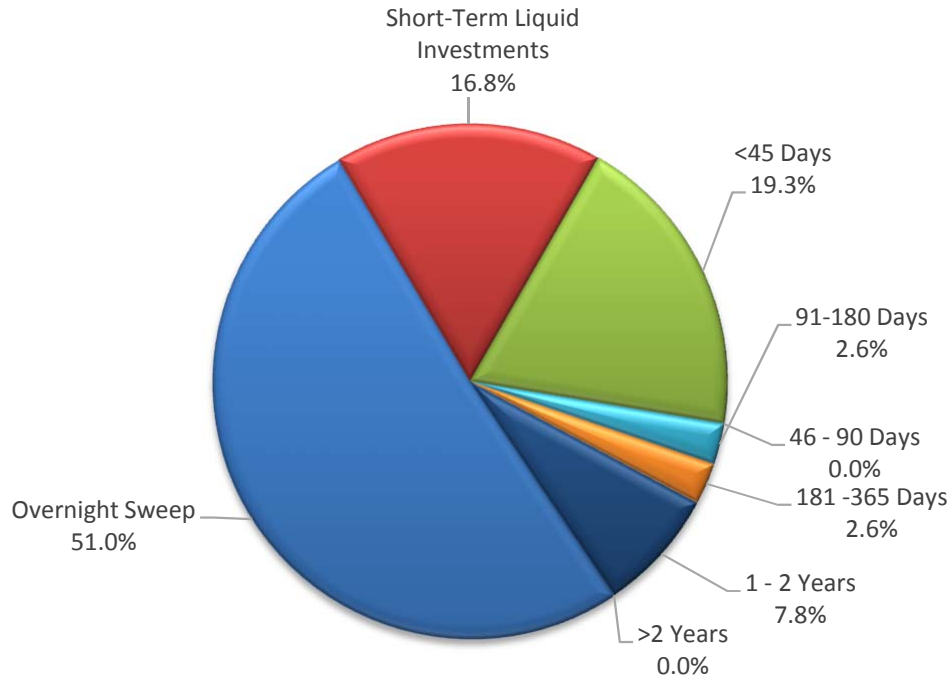
Park National Bank Sweep	\$ 4,851,621.72	\$ 4,851,621.72	\$ -	0.350%
STAR Ohio	1,505,394.60	1,505,394.60	-	0.520%
Raymond James Money Market	91,290.25	91,290.25	-	0.010%
Total Other	\$ 6,448,306.57	\$ 6,448,306.57	\$ -	0.385%
Total Investment Portfolio	\$ 12,538,783.95	\$ 12,462,420.17	\$ 76,363.78	1.030%

Investments by Institution:

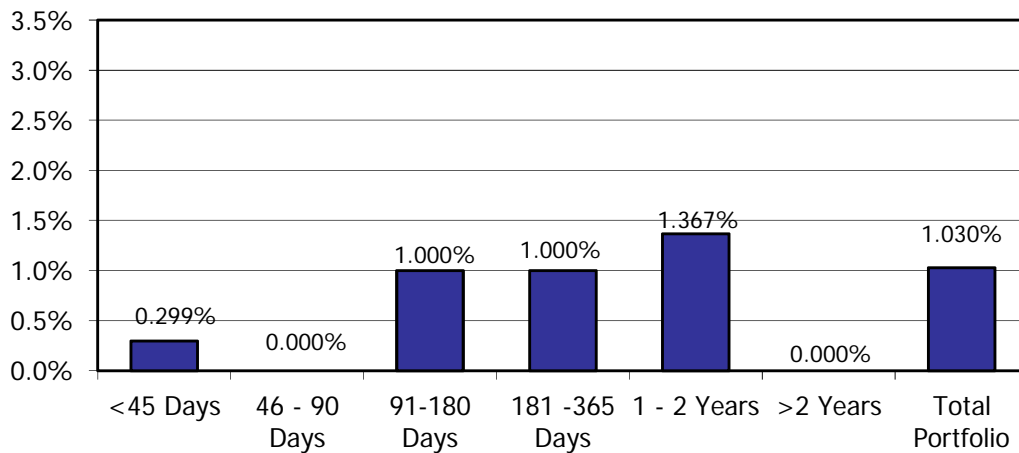
STAR Ohio	\$ 1,505,394.60	\$ 1,505,394.60	\$ -
Park National Bank	4,851,621.72	4,851,621.72	-
Raymond James	6,181,767.63	6,105,403.85	76,363.78
Total Investment Portfolio	\$ 12,538,783.95	\$ 12,462,420.17	\$ 76,363.78

CITY OF PATASKALA, OHIO
INVESTMENT PORTFOLIO ANALYSIS
For the Period Ended July 31, 2016

Investment Maturity Composition



Weighted Avg Yield by Maturity
(includes cash & STAR Ohio)



City of Pataskala Account Summary

Account No. 28852868

Closing Value \$6,181,767.63



CITY OF PATASKALA
ATTN: JAMES NICHOLSON
621 W BROAD ST STE 2B
PATASKALA OH 43062



MIKE FINK, THE CARILLON GROUP
RaymondJames & Associates, Inc.
10050 INNOVATION DRIVE #160 | MIAMISBURG, OH 45342 | (888) 281-3655 | (937) 401-1914
CarillonRJ.com | Mike.Fink@RaymondJames.com

Raymond James Client Services | 800-647-SERV (7378)
Monday - Friday 8 a.m. to 6 p.m. ET
Online Account Access | raymondjames.com/investoraccess

Investment Objectives

Primary: Capital Preservation with a low risk tolerance and a time horizon less than 5 years.

Secondary: Income with a low risk tolerance and a time horizon less than 5 years.

Activity

	This Statement	Year to Date
Beginning Balance	\$ 5,951,707.73	\$ 5,595,241.16
Deposits	\$ 220,820.40	\$ 445,356.61
Income	\$ 4,935.59	\$ 48,310.68
Withdrawals	\$ 0.00	\$ 0.00
Expenses	\$ 0.00	\$ (15.90)
Change in Value	\$ 4,303.91	\$ 92,875.08
Ending Balance	\$ 6,181,767.63	\$ 6,181,767.63
Purchases	\$ (245,000.00)	\$ (1,550,000.00)
Sales/Redemptions	\$ 89,558.82	\$ 1,146,824.15

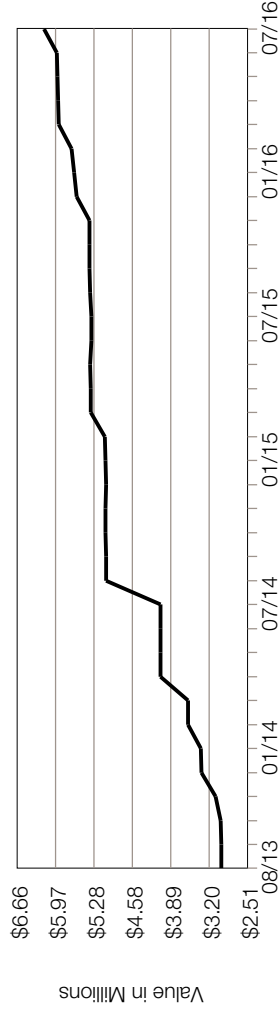
Dollar-Weighted Performance

See Understanding Your Statement for important information about these calculations.

	YTD	2015	2014
Performance Inception 08/23/13	2.47%	1.49%	1.08%

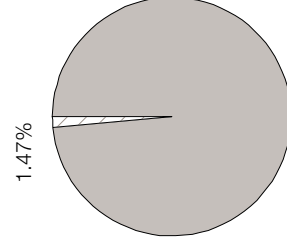
Excludes some limited partnerships, unpriced securities and annuity history prior to the annuity being linked to the account.

Value Over Time



Asset Allocation Analysis

	Value	Percentage
US Equities	\$ -	-
Non-US Equities	\$ -	-
Fixed Income	\$ 6,090,477.38	98.53%
Real Estate & Tangibles	\$ -	-
Alternative Investments	\$ -	-
Non-classified	\$ -	-
Cash & Cash Alternatives	\$ 91,290.25	1.47%



Cash & Cash Alternatives

Money Markets

Description	(Symbol)	Quantity	Price	Value	Est. Income Yield	Est. Annual Income
Eagle Class - JPMorgan U.S. Government Money Market Fund (JJGXX) - Selected Sweep Option		91,290.250	\$1.000	\$91,290.25	0.01%	\$9.13
Money Markets Total				\$91,290.25		\$9.13

Cash & Cash Alternatives Total

Fixed Income ❖

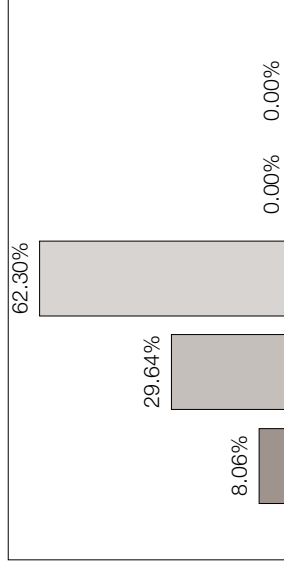
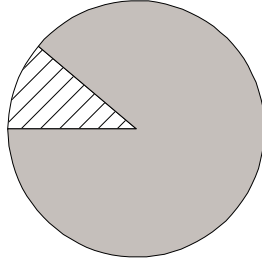
Credit Quality Analysis

Lowest Available *	Period Value	Current Percentage Allocation
U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 680,477.33	11.17%
ABS/MBS/CMOs	\$ 0.00	0.00%
FDIC Insured CDs	\$ 5,410,000.05	88.83%
AAA	\$ 0.00	0.00%
AA	\$ 0.00	0.00%
A	\$ 0.00	0.00%
BAA	\$ 0.00	0.00%
Below Investment Grade	\$ 0.00	0.00%
Not Rated	\$ 0.00	0.00%

* Based on Moody's, S&P and Fitch (municipals only) Long Term Rating

Maturity Analysis

Maturity	Period Value	Current Percentage Allocation
0 to < 1 yr	\$ 490,637.00	8.06%
1 to < 3 yrs	\$ 1,805,090.00	29.64%
3 to < 7 yrs	\$ 3,794,750.38	62.30%
7 to < 14 yrs	\$ 0.00	0.00%
14 to > yrs	\$ 0.00	0.00%



Fixed Income (continued) ♦

Government Sponsored Enterprise Securities (GSE)

Description (CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FEDERAL HOME LOAN BANKS DEBENTURE PARTIAL CALL 1.3700% DUE 10/24/2019 Callable 08/04/2016 @ 100.000 FACTOR: .14705882 (313380Z75) Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Outlook: Stable	\$105,000.00	\$1,438.50	10/07/2015	\$100.001	\$15,441.33	\$15,418.02 \$23.31	\$15,418.02 ^A \$23.31
FEDERAL HOME LOAN BANKS DEBENTURE 1.4500% DUE 11/08/2019 Callable 08/04/2016 @ 100.000 (313380ZNO) Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Outlook: Stable	\$220,000.00	\$3,190.00	09/18/2015	\$100.001	\$220,002.20	\$219,780.00 \$222.20	\$219,824.21 \$177.99
FEDERAL FARM CREDIT BANKS DEBENTURE 1.2000% DUE 01/08/2019 Callable 08/04/2016 @ 100.000 (3133EFHQ3) Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Outlook: Stable	\$315,000.00	\$3,780.00	12/01/2015	\$100.000	\$315,000.00	\$314,055.00 \$945.00	\$314,254.29 \$745.71
FEDERAL NATIONAL MORTGAGE ASSOCIATION NOTE 1.4500% DUE 11/27/2019 Callable 08/27/2016 @ 100.000 (3136G12M0) Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Outlook: Stable	\$130,000.00	\$1,885.00	10/07/2015	\$100.026	\$130,033.80	\$129,935.00 \$98.80	\$129,947.25 \$86.55
Government Sponsored Enterprise Securities (GSE) Total	\$770,000.00	\$10,293.50			\$680,477.33	\$679,188.02 \$1,289.31	\$679,443.77 \$1,033.56

^A Adjusted Cost figure may not have been modified with accrued market discount, acquisition premium or bond premium.



Fixed Income (continued) ♦

FDIC Insured Certificates of Deposit (CDs)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.0000% DUE 08/29/2016 (02005Q6D0) Ratings Information: Not Rated	\$245,000.00	\$2,450.00	08/23/2013	\$100.039	\$245,095.55	\$245,000.00 \$95.55	\$245,000.00 ^A \$95.55
AMERICAN EXPRESS BANK, FSB SALT LAKE CITY, UT FDIC # 35328 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/21/2019 (02587CAW0) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	08/15/2014	\$103.045	\$252,460.25	\$245,000.00 \$7,460.25	\$245,000.00 ^A \$7,460.25
HARRIS NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 10/26/16 1.2500% DUE 10/26/2020 Callable 10/26/2016 @ 100.000 (05573J5U4) Step Schedule: 2.000% on October 26, 2017, 2.500% on October 26, 2018, 4.000% on October 26, 2019, 5.000% on April 26, 2020 Ratings Information: Not Rated	\$200,000.00	\$2,500.00	10/13/2015	\$100.169	\$200,338.00	\$200,000.00 \$338.00	\$200,000.00 ^A \$338.00
BARCLAYS BANK DE WILMINGTON, DE FDIC # 57203 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/20/2019 (06740KHV2) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	08/15/2014	\$102.649	\$251,490.05	\$245,000.00 \$6,490.05	\$245,000.00 ^A \$6,490.05
CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3500% DUE 07/08/2020 (140420TE0) Ratings Information: Not Rated	\$97,000.00	\$2,279.50	07/02/2015	\$104.058	\$100,936.26	\$97,000.00 \$3,936.26	\$97,000.00 ^A \$3,936.26



Fixed Income (continued) ♦

FDIC Insured Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (140420UF5) Ratings Information: Not Rated	\$148,000.00	\$3,404.00	08/14/2015	\$103.878	\$153,739.44	\$147,990.53 \$5,748.91	\$148,008.04 \$5,731.40
CAPITAL ONE NA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (14042E5M8) Ratings Information: Not Rated	\$100,000.00	\$2,300.00	08/14/2015	\$103.878	\$103,878.00	\$99,943.20 \$3,934.80	\$99,964.24 \$3,913.76
CAPITAL ONE NA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 09/02/2020 (14042E6G0) Ratings Information: Not Rated	\$145,000.00	\$3,190.00	08/28/2015	\$103.894	\$150,646.30	\$145,000.00 \$5,646.30	\$145,000.00 ^A \$5,646.30
CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.4500% DUE 08/28/2017 (17284CLT9) Ratings Information: Not Rated	\$245,000.00	\$3,552.50	08/23/2013	\$100.896	\$247,195.20	\$245,000.00 \$2,195.20	\$245,000.00 ^A \$2,195.20
COMMERCIAL BANK HARROGATE, TN FDIC # 22354 CERTIFICATE OF DEPOSIT MONTHLY 1.5000% DUE 05/21/2018 (20143PDC1) Ratings Information: Not Rated	\$245,000.00	\$3,675.00	08/15/2014	\$100.977	\$247,393.65	\$245,000.00 \$2,393.65	\$245,000.00 ^A \$2,393.65
COMPASS BK BIRMINGHAM, AL FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9000% DUE 08/28/2018 (20451PDB9) Ratings Information: Not Rated	\$245,000.00	\$4,655.00	08/23/2013	\$101.989	\$249,873.05	\$245,000.00 \$4,873.05	\$245,000.00 ^A \$4,873.05



Fixed Income (continued) ♦

FDIC Insured Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
DISCOVER BK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 08/28/2018 (254671UT5) Ratings Information: Not Rated	\$245,000.00	\$4,900.00	08/23/2013	\$102.007	\$249,917.15	\$245,000.00 \$4,917.15	\$245,000.00 ^A \$4,917.15
EVERBANK JACKSONVILLE, FL FDIC # 34775 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0500% DUE 08/28/2020 (29976DA59) Ratings Information: Not Rated	\$110,000.00	\$2,255.00	08/25/2015	\$103.906	\$114,296.60	\$110,000.00 \$4,296.60	\$110,000.00 ^A \$4,296.60
EVERBANK JACKSONVILLE, FL FDIC # 34775 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 09/15/2020 (29976DA91) Ratings Information: Not Rated	\$135,000.00	\$2,700.00	09/18/2015	\$103.957	\$140,341.95	\$134,991.85 \$5,350.10	\$134,991.85 ^A \$5,350.10
FIDELITY CO-OP BK FITCHBURG, MA FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 09/24/16 1.0000% DUE 06/24/2021 Callable 09/24/2016 @ 100.000 (316077CN4) Step Schedule: 1.350% on June 24, 2018, 1.800% on June 24, 2019, 2.400% on June 24, 2020 Ratings Information: Not Rated	\$160,000.00	\$1,600.00	06/21/2016	\$99.890	\$159,824.00	\$160,000.00 \$(176.00)	\$160,000.00 ^A \$(176.00)
GE CAPITAL FINANCIAL INC FDIC # 33778 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.0000% DUE 01/31/2017 (36160JG28) Ratings Information: Not Rated	\$245,000.00	\$2,450.00	02/25/2014	\$100.221	\$245,541.45	\$245,000.00 \$541.45	\$245,000.00 ^A \$541.45



Fixed Income (continued) ♦

FDIC Insured Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
GOLDMAN SACHS BANK NEW YORK, NY FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 08/28/2018 (38147JKW1) Ratings Information: Not Rated	\$245,000.00	\$4,777.50	08/23/2013	\$102.009	\$249,922.05	\$245,000.00 \$4,922.05	\$245,000.00 ^A \$4,922.05
GRANT CITY BANK ULYSSES, KS FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/13/16 1.5000% DUE 07/13/2021 Callable 10/13/2016 @ 100.000 (38762PBN1) Ratings Information: Not Rated	\$245,000.00	\$3,675.00	06/24/2016	\$100.206	\$245,504.70	\$245,000.00 \$504.70	\$245,000.00 ^A \$504.70
HSBC BANK USA MCLEAN, VA FDIC # 57890 CERTIFICATE OF DEPOSIT SEMI-ANNUAL MULTI STEP CALLABLE BEGINNING 09/10/18 1.3000% DUE 03/10/2021 Callable 09/10/2018 @ 100.000 (40434AP45) Step Schedule: 2.750% on September 10, 2018 Ratings Information: Not Rated	\$245,000.00	\$3,185.00	03/03/2016	\$100.802	\$246,964.90	\$245,000.00 \$1,964.90	\$245,000.00 ^A \$1,964.90
IBERIABANK LAFAYETTE, LA FDIC # 28100 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.1500% DUE 08/29/2017 (45083ADR0) Ratings Information: Not Rated	\$245,000.00	\$2,817.50	08/25/2014	\$100.322	\$245,788.90	\$245,000.00 \$788.90	\$245,000.00 ^A \$788.90



Fixed Income (continued) ♦

FDIC Insured Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
JP MORGAN CHASE BANK, NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 03/04/17 1.0000% DUE 03/04/2020 Callable 03/04/2017 @ 100.000 (48125YC93) Step Schedule: 1.250% on March 4, 2018, 2.000% on March 4, 2019, 4.000% on September 4, 2019 Ratings Information: Not Rated	\$160,000.00	\$1,600.00	03/01/2016	\$100.115	\$160,184.00	\$160,000.00 \$184.00	\$160,000.00 ^A \$184.00
KAW VALLEY BK FDIC # 9665 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 08/19/16 1.3500% DUE 02/19/2021 Callable 08/19/2016 @ 100.000 (486354BG7) Step Schedule: 1.650% on February 19, 2018, 2.000% on February 19, 2019, 2.450% on February 19, 2020 Ratings Information: Not Rated	\$245,000.00	\$3,307.50	02/02/2016	\$100.036	\$245,088.20	\$245,000.00 \$88.20	\$245,000.00 ^A \$88.20
NBT BK NA NORWICH, NY FDIC # 7230 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/20/2019 (628779FN5) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	08/12/2014	\$102.619	\$251,416.55	\$245,000.00 \$6,416.55	\$245,000.00 ^A \$6,416.55
NATIONAL BK OF CMRC SUPERIOR, WI FDIC # 14266 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/08/17 1.3500% DUE 03/09/2020 Callable 03/08/2017 @ 100.000 (633368DX0) Ratings Information: Not Rated	\$160,000.00	\$2,160.00	03/01/2016	\$100.439	\$160,702.40	\$160,000.00 \$702.40	\$160,000.00 ^A \$702.40



Fixed Income (continued) ♦

FDIC Insured Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
SYNCHRONY BANK DRAPER, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 06/29/2021 (87164WMY1) Ratings Information: Not Rated	\$245,000.00	\$3,797.50	06/24/2016	\$100.030	\$245,073.50	\$245,000.00 \$73.50	\$245,000.00 ^A \$73.50
WELLS FARGO BK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 1.7500% DUE 06/17/2021 (9497485W3) Ratings Information: Not Rated	\$90,000.00	\$1,575.00	06/14/2016	\$100.576	\$90,518.40	\$90,000.00 \$518.40	\$90,000.00 ^A \$518.40
WELLS FARGO BK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 04/30/18 1.2500% DUE 04/30/2020 Callable 04/30/2018 @ 100.000 (94986TTT4) Step Schedule: 2.000% on April 30, 2018, 4.500% on April 30, 2019 Ratings Information: Not Rated	\$155,000.00	\$1,937.50	04/24/2015	\$100.561	\$155,869.55	\$155,000.00 \$869.55	\$155,000.00 ^A \$869.55
FDIC Insured Certificates of Deposit (CDs) Total	\$5,335,000.00	\$86,178.50			\$5,410,000.05	\$5,334,925.58 \$75,074.47	\$5,334,964.13 \$75,035.92

^A Adjusted Cost figure may not have been modified with accrued market discount, acquisition premium or bond premium.

Fixed Income Total

\$96,472.00

\$6,090,477.38

♦ Please see Fixed Income Investments on the Understanding Your Statement page.

Portfolio Total \$6,181,767.63



Activity Summary

Deposits		Expenses		Purchases	
Type	This Statement	Year to Date	Type	This Statement	Year to Date
Deposits	\$220,820.40	\$445,356.61	Interest Expenses	\$0.00	\$(15.90)
Total Deposits	\$220,820.40	\$445,356.61	Total Expenses	\$0.00	\$(15.90)

Income			Sales / Redemptions		
Type	This Statement	Year to Date	Type	This Statement	Year to Date
Dividends at Eagle-JPM US Gov	\$0.62	\$2.18	Redemptions	\$0.00	\$796,000.00
Interest - Taxable	\$4,934.97	\$48,308.50	Return of Capital/ Principal	\$89,558.82	\$89,558.82
Total Income	\$4,935.59	\$48,310.68	Sales	\$0.00	\$261,265.33
			Total Sales/Redemptions	\$89,558.82	\$1,146,824.15

- 76 -

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
Beginning Balance								
07/08/2016	Income	Interest - Taxable	CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3500% DUE 07/08/2020 (140420TE0)			\$1,136.63	\$20,975.44	Paid on 97,000
07/08/2016	Income	Interest - Taxable	FEDERAL FARM CREDIT BANKS DEBENTURE 1.2000% DUE 01/08/2019 Callable08/04/2016 @ 100.000 (3133EFHQ3)			\$1,890.00	\$24,002.07	Paid on 315,000
07/08/2016	Income	Interest - Taxable	NATIONAL BK OF CMRC SUPERIOR, WI FDIC # 14266 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/08/17 1.3500% DUE 03/09/2020 Callable03/08/2017 @ 100.000 (633368DX0)			\$177.53	\$24,179.60	Paid on 160,000



Your Activity (continued)

City of Pataskala Account No. 28852868

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
07/11/2016	Deposit	Deposit	Cash			\$154,574.28	\$178,753.88	WIRE FR CITY OF PATASKALA
07/11/2016	Deposit	Deposit	Cash			\$66,246.12	\$245,000.00	WIRE FR PARK NATIONAL BANK
07/13/2016	Purchase	Purchase	GRANT CTY BANK ULYSSES, KS FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/13/16 1.5000% DUE 07/13/2021 Callable 10/13/2016 @ 100.000 (38762PBN1)	245,000.000	\$100.000	\$(245,000.00)	\$0.00	
07/15/2016	Sale/ Redemption	Return of Capital/ Principal	FEDERAL HOME LOAN BANKS DEBENTURE PARTIAL CALL 1.3700% DUE 10/24/2019 Callable 08/04/2016 @ 100.000 FACTOR: .14705882 (313380Z75)			\$89,558.82	\$89,558.82	07/14/16 PRINCIPAL PYDN @ 85%
07/15/2016	Income	Interest - Taxable	FEDERAL HOME LOAN BANKS DEBENTURE PARTIAL CALL 1.3700% DUE 10/24/2019 Callable 08/04/2016 @ 100.000 FACTOR: .14705882 (313380Z75)			\$272.66	\$89,831.48	07/14/16 PRINCIPAL PYDN @ 85%
07/18/2016	Income	Interest - Taxable	WELLS FARGO BK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 1.7500% DUE 06/17/2021 (9497485W3)			\$129.45	\$89,960.93	Paid on 90,000
07/19/2016	Income	Interest - Taxable	COMMERCIAL BANK HARROGATE, TN FDIC # 22354 CERTIFICATE OF DEPOSIT MONTHLY 1.5000% DUE 05/21/2018 (20143PDC1)			\$302.05	\$90,262.98	Paid on 245,000
07/19/2016	Income	Interest - Taxable	KAW VALLEY BK FDIC # 9665 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 08/19/16 1.3500% DUE 02/19/2021 Callable 08/19/2016 @ 100.000 (486354BG7)			\$271.85	\$90,534.83	Paid on 245,000



Your Activity (continued)

City of Pataskala Account No. 28852868

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
07/25/2016	Income	Interest - Taxable	FIDELITY CO-OP BK FITCHBURG, MA FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 09/24/16 1.0000% DUE 06/24/2021 Callable 09/24/2016 @ 100.000 (316077CN4)			\$131.51	\$90,666.34	Paid on 160,000
07/26/2016	Income	Interest - Taxable	HARRIS NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 10/26/16 1.2500% DUE 10/26/2020 Callable 10/26/2016 @ 100.000 (05573J5U4)			\$623.29	\$91,289.63	Paid on 200,000
07/29/2016	Income	Dividend at Eagle-JPM US Gov	EAGLE-JPM US Gov (JJGXX)			\$0.62	\$91,290.25	INCOME DIVIDEND (REINVEST)

- 78 -

Cash Sweep Activity Recap

Eagle-JPM US Gov

Date	Activity Type	Amount	Balance
06/30/2016	Beginning Balance		\$20,975.44
07/08/2016	Transfer To	\$3,204.16	\$24,179.60
07/11/2016	Transfer To	\$220,820.40	\$245,000.00
07/13/2016	Transfer From	\$(244,999.99)	\$0.01
07/15/2016	Transfer To	\$89,831.47	\$89,831.48
07/18/2016	Transfer To	\$129.45	\$89,960.93

Date	Activity Type	Amount	Balance
07/19/2016	Transfer To	\$573.90	\$90,534.83
07/25/2016	Transfer To	\$131.51	\$90,666.34
07/26/2016	Transfer To	\$623.29	\$91,289.63
07/29/2016	Dividend at Eagle-JPM US Gov	\$0.62	\$91,290.25



Future Payments

Future Interest Payments [◇]

Description (Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
WELLS FARGO BK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 04/30/18 1.2500% DUE 04/30/2020 Callable 04/30/2018 @ 100.000 (949861TTT4)	07/16/2016	07/30/2016	\$483.05	1.25% coupon x 155,000,000 par value
GE CAPITAL FINANCIAL INC FDIC # 33778 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.0000% DUE 01/31/2017 (36160JG28)	07/17/2016	07/31/2016	\$1,221.64	1.00% coupon x 245,000,000 par value
NATIONAL BK OF CMRC SUPERIOR, WI FDIC # 14266 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/08/17 1.3500% DUE 03/09/2020 Callable 03/08/2017 @ 100.000 (633368DX0)	07/22/2016	08/08/2016	\$183.45	1.35% coupon x 160,000,000 par value
CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (140420UF5)	07/26/2016	08/12/2016	\$1,697.34	2.30% coupon x 148,000,000 par value
CAPITAL ONE NA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (14042E5M8)	07/26/2016	08/12/2016	\$1,146.85	2.30% coupon x 100,000,000 par value
GRANT CTY BANK ULYSSES, KS FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/13/16 1.5000% DUE 07/13/2021 Callable 10/13/2016 @ 100.000 (38762PBN1)	07/27/2016	08/13/2016	\$312.12	1.50% coupon x 245,000,000 par value
Future Interest Payments Total			\$5,044.45	

[◇] Please see Future Payments on the Understanding Your Statement page.

Realized Capital Gains & Losses [○]

Summary of Gains & Losses

	This Statement	Year To Date
Short-Term Gain	\$0.00	\$1,880.46
Short-Term Loss	\$0.00	\$0.00
Long-Term Gain	\$0.00	\$0.00
Long-Term Loss	\$0.00	\$0.00
Net Gain / Loss Total	\$0.00	\$1,880.46





END OF REPORT



**City of Pataskala, Ohio
Finance Department
621 West Broad Street, Suite 2B
Pataskala, Ohio 43062**

Phone: (740) 927-2021
Fax: (740) 927-0228

www.ci.pataskala.oh.us