



City of Pataskala, Ohio
Finance Department
Report to Council
For the Period Ended
November 30, 2016





City of Pataskala, Ohio Finance Department

**Report to City Council
For the Period Ended
November 30, 2016**

James M. Nicholson
Finance Director

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

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November 2016 Finance Dept. Report to Council

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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: December 6, 2016

RE: November 2016 Financial Condition Report

The month of November was a very busy, but successful one in the Finance department. During the month we worked on the following items: (1) completed update of proposed 2017 budget, including removing several CIP projects. The final version of the budget was approved by Council at the November 21st meeting – the earliest date ever for which Council has adopted an operating budget; (2) completed the update of the 2016 ACA-required reporting; (3) began working with bond counsel and financial advisor to prepare legislation and other documents required for a bond issuance for the Police station construction funds; (4) developed and distributed materials for December's employee health insurance open enrollment period; (5) held an employee meeting to present the 2017 health insurance program, and kick-off the open enrollment period; (6) completed updates to year-end supplemental appropriation and submitted to Council for approval; (7) requested and received a 5th amended certificate of estimated resources and appropriations from the Licking County Auditor's office; and (8) held initial collective bargaining session with the Fraternal Order of Police.

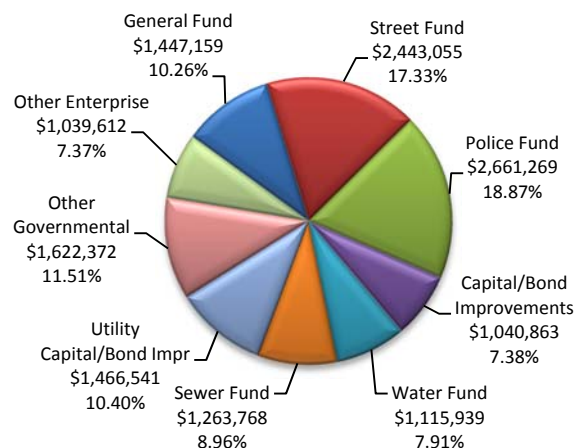
During the month of December, we will be focusing on wrapping up 2016 operations, including reviewing outstanding purchase orders to ensure that all current liabilities are covered by encumbered funds prior to closing the books on 2016. In addition to working on year-end, however, we also plan to: (1) continue the collective bargaining process with the three unions; (2) continue working with bond counsel to begin development of Police station debt issuance-related legislation; (3) finalize the 2016 ACA-required reporting; and (4) request a final 2016 and initial 2017 certificate of estimated resources and appropriations from the Licking County Auditor.

I am pleased to present this report on the financial condition of the city as of November 30, 2016. On a year to-date (YTD) cash basis, the city has collected approximately \$14.1 million in total revenue from all sources, or 81% of the full-year budget. This total is understated, however, due to \$2.53 million in grant revenues not yet received. Excluding that item would result in a YTD collections rate that is equal to 94.6% of budget, somewhat higher than the straight line rate of 91.67%.

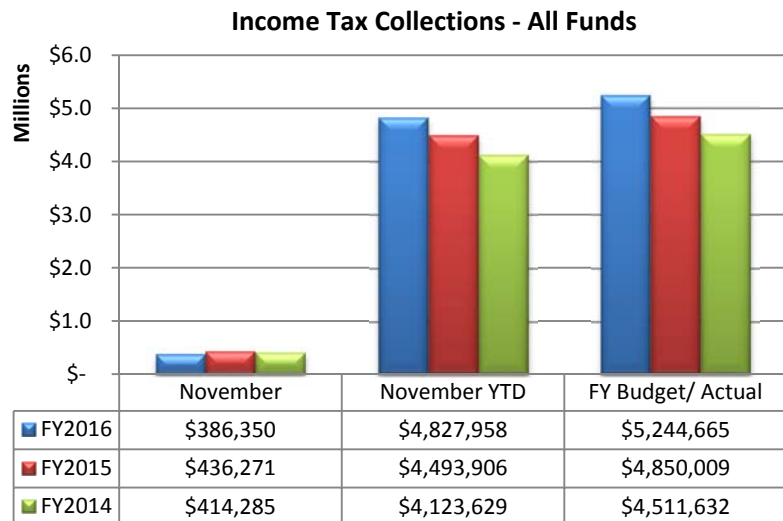
REVENUE/RECEIPTS

Income tax collections for the month of November were \$386.4 thousand, and were 11.44% lower than last year when compared to November 2015. Total year to-date collections are \$4.83 million (92.05% of budget)

YTD Revenue by Fund

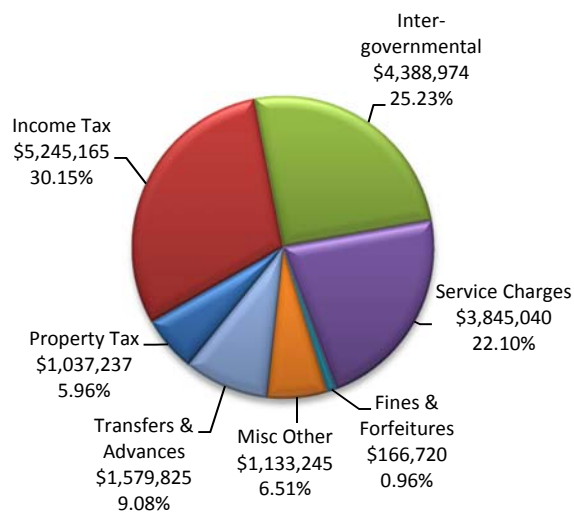


and, when compared to a November 2015 YTD total of \$4.49 million, are \$334.1 thousand (7.43%) higher. The full-year 2016 budget is currently projected to be \$5.25 million. It is important to note that the November 2015 year to-date collections were 92.64% of full-year 2015 collections, and the 2014 YTD collections were 91.4% of the full-year collections. Based upon the past two years, it appears that the current budget estimates continue to be in-line with receipts.



During the month of August, the city received its second-half 2016 property tax settlement from Licking County. Total property taxes received to-date were \$1.04 million, and are \$57.1 thousand (5.78%) 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%).

All Funds Revenue - Budget



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 \$4.39 million is budgeted, with \$3.2 million of the total expected to come from grants and loans. Through November 30, approximately \$1.76 million has been collected (40.0% of the category budget). Most of the current shortfall is due to: approximately \$273.5 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 \$1.71 million in in state grant funding for Mink Street phase III improvements not yet constructed.

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 \$4.07 million, or 106% of the budget. The eleven-month total is up by \$254.1 thousand (6.66%) when compared to the same period 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 November 30 are \$3.76 million, or 106% of the full-year budget in this line item. In comparison, November 2015 YTD collections were \$3.56 million, and represented 92.34% 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

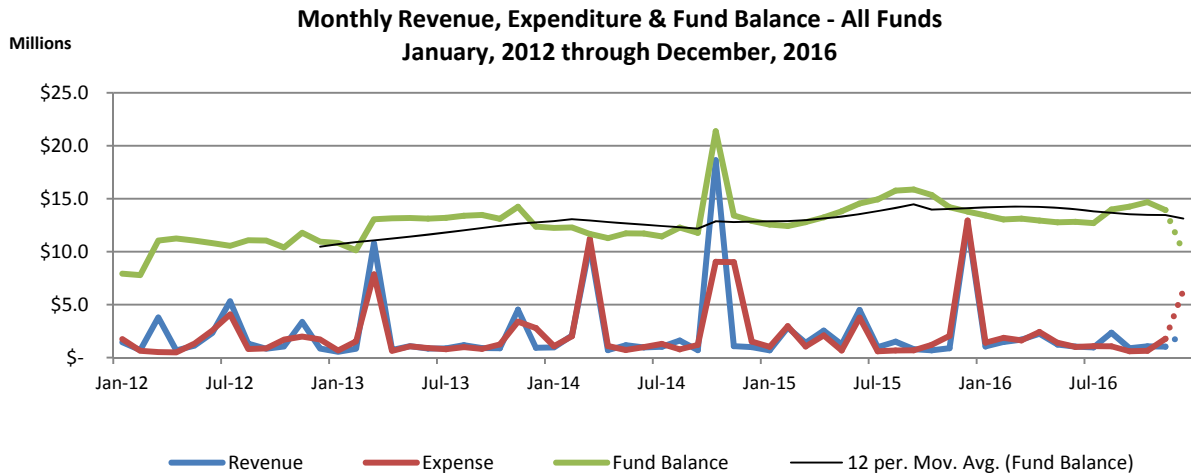
collections in 2016. Based upon the current rate of collections, it appears that we will likely end the year approximately \$500 thousand higher than the current forecast.

EXPENDITURES/SPENDING

After eleven 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 61.67%, significantly below the straight-line rate of 91.67%. While this compares extremely 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 78.83%. Many of these 2016 purchase orders encumber full-year spending, and have the effect of overstating the impact of the encumbrances, which has become a smaller impact the later in the year we progress.

FUND BALANCE/FINANCIAL HEALTH

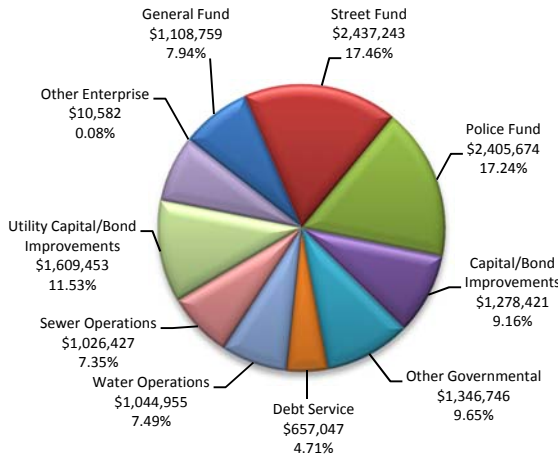
The chart below plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers and any dotted lines reflecting the current forecast. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of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



Current projections call for the overall total fund balance to decline significantly each year through 2018 (see chart at the top of the following page), at which time the trend will stabilize but continuing to decline slightly each year thereafter through 2021. This is due to expenditures either exceeding or being roughly equal to revenues in each of those succeeding years.

The General fund ended the month of November 2016 with an unencumbered balance of \$1.09 million and is up by \$273.7 thousand, or 33.17% from December 2015. The Street (201) fund unencumbered fund

YTD Expenditures by Fund
(excludes encumbrances)

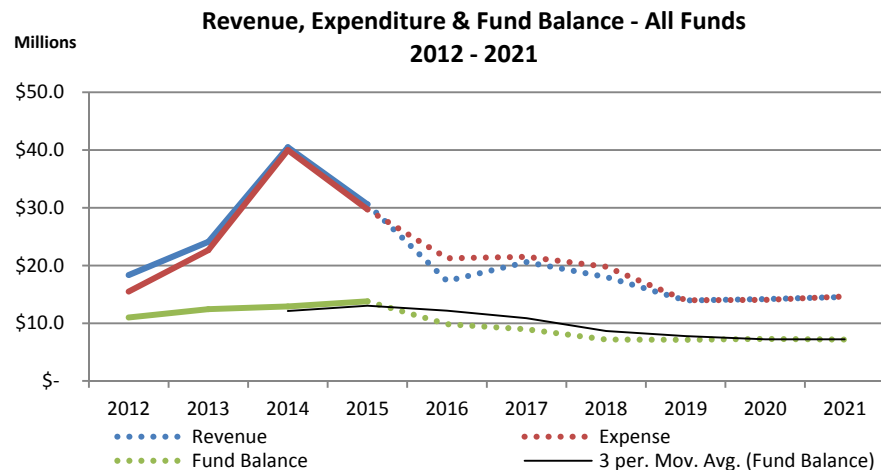


balance decreased by \$177.1 thousand (8.58%), and the Police (208) fund increased by \$142.8 thousand (11.35%) from December 2015. The 2016 forecast for these funds calls for them to end the year at approximately the same value as they ended 2015. It will be very important for the city to continue to 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 just some of the factors that the ratings agencies consider when evaluating the city's overall 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 NOVEMBER 30, 2016**

BANK/FINANCIAL INSTITUTION BALANCES:

Governmental Funds Checking (per stmt)	\$	327,280.00
Outstanding checks		(58,642.02)
O/S check sweep pending		58,642.02
Error Correction/Deposit in-transit		120.00
Total Governmental Funds Checking	\$	327,400.00

Governmental Funds Sweep Acct (per stmt)	\$	3,040,967.31
Other in-transit		-
O/S check sweep pending		(58,642.02)
Total Governmental Funds Sweep	\$	2,982,325.29
Combined Governmental Funds	\$	3,309,725.29

Payroll Checking Account (per stmt)	\$	77,705.13
Outstanding checks		(15,039.38)
Deposits in-transit		-
Error correction in-transit		-
Total Payroll Checking	\$	62,665.75

Utility Funds Checking (per stmt)	\$	-
Deposits in-transit		-
Outstanding checks		(199,186.01)
O/S check sweep pending		199,878.31
Error Correction/Deposits in-transit		(692.30)
Total PNB Water-Sewer Checking	\$	-

Utility Funds Sweep Acct (per stmt)	\$	2,293,478.63
Deposits in-transit		-
O/S check sweep pending		(199,878.31)
Bank error correction/other in-transit		-
Total PNB Water-Sewer Sweep	\$	2,093,600.32
Combined PNB Water-Sewer Account	\$	2,093,600.32

Vendor Bond/Security Dep Escrow Account	\$	685.00
Outstanding checks		-
Deposits in-transit		-
Total PNB Fire Escrow Account	\$	685.00

Fire Escrow Account	\$	24,000.00
Outstanding checks		-
Deposits in-transit		-
Total PNB Fire Escrow Account	\$	24,000.00

Builders Escrow/Construction Account	\$	299,263.51
Outstanding checks		-
Deposits in-transit		-
Bank error correction/other in-transit		-
Total PNB Builders/Construction Escrow	\$	299,263.51

Petty Cash Funds	\$	-
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Investments (at cost)		
PNB CD 6881	\$	4,469.79
STAR Ohio - Governmental		1,006,507.31
STAR Ohio - Utility		503,259.91
Raymond James - Governmental		4,640,270.13
Raymond James - Utility		1,988,710.79
Total Investments	\$	8,143,217.93

Total Statement Cash Balance	\$	13,933,157.80
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(Not included in total bank balances)

PNB Mayors Court Account	\$	11,793.42
Deposits in transit		-
Outstanding checks/ACH		(11,518.42)
Bank error/corrections		-
Total Mayors Court	\$	275.00

Statement Balance vs System Cash	\$	-
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SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

101 - General Fund	\$	1,265,580.82
102 - Unclaimed Funds		140.30
Total General Funds	\$	1,265,721.12

201 - Street Fund	\$	2,142,136.75
202 - State Highway		94,594.94
203 - Ecological Preservation		1,000.00
204 - Pataskala JEDD		1,284.65
205 - Permissive License Tax		503,559.58
206 - Recreation Fund		57,658.21
207 - Park Use		90,767.49
208 - Police Fund		1,534,192.69
209 - Immobilization		490.00
210 - Mayor's Court Computer		38,279.64
211 - Alcohol Enforcement & Education		5,921.10
212 - Law Enforcement Trust		8,801.74
213 - Pataskala Mobile Home Park		4,469.79
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		2,725.00
Total Special Revenue	\$	4,491,262.06

401 - Debt Service Fund	\$	167,536.18
402 - Street Bond		30,067.19
Total Debt Service	\$	197,603.37

301 - Capital Improvements	\$	1,172,604.57
302 - Bond Improvements		494,839.87
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		198,872.17
307 - Columbia Road Bridge Improvements		150,180.00
308 - Capital Facilities		174,856.27
Total Capital Projects	\$	3,006,385.97

501 - Construction Account/Project	\$	299,263.51
502 - Fire Escrow Fund		24,000.00
503 - Vendor Bond & Escrow		685.00
999 - Payroll Clearing Fund		62,665.75
Total Escrow/Agency Funds	\$	386,614.26

Total Governmental Funds	\$	9,347,586.78
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601 - Water Operations	\$	602,990.88
602 - Water Capital Improvements		1,187,482.91
603 - Water Bond Improvements		155.40
604 - Water Debt Service		85,085.50
605 - Water Treatment Plant #2		0.38
606 - Water Utility State Issue II (OPWC)		-
651 - Sewer Operations		1,428,623.66
652 - Sewer Capital Improvements		1,239,213.43
653 - Sewer Bond Improvements		374.20
654 - Sewer Debt Service		24,529.72
655 - The Oaks Assessment		17,114.94
656 - Sewer Utility State Issue II (OPWC)		-
Total Enterprise Funds	\$	4,585,571.02

Total All Funds	\$	13,933,157.80
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**CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF NOVEMBER 30, 2016**

		+	-	=	-	=
Fund Number / Description	December 31, 2014 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	November 30, 2016 Unencumbered Fund Balance
101 - General Fund	\$ 927,181.23	\$ 1,447,158.81	\$ 1,108,759.22	\$ 1,265,580.82	\$ 166,582.82	\$ 1,098,998.00
102 - Unclaimed Funds	31.92	108.38	-	140.30	-	140.30
Total General Funds	\$ 927,213.15	\$ 1,447,267.19	\$ 1,108,759.22	\$ 1,265,721.12	\$ 166,582.82	\$ 1,099,138.30
201 - Street Fund	\$ 2,136,325.16	\$ 2,443,054.53	\$ 2,437,242.94	\$ 2,142,136.75	\$ 253,667.22	\$ 1,888,469.53
202 - State Highway	58,862.81	53,188.40	17,456.27	94,594.94	7,491.41	87,103.53
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	232,663.32	89,764.37	503,559.58	2,036.03	501,523.55
206 - Recreation Fund	34,725.05	44,368.05	21,434.89	57,658.21	240.57	57,417.64
207 - Park Use	69,837.30	39,427.53	18,497.34	90,767.49	1,000.00	89,767.49
208 - Police Fund	1,278,597.58	2,661,268.84	2,405,673.73	1,534,192.69	132,987.28	1,401,205.41
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	58,268.51	7,930.00	27,918.87	38,279.64	10,718.48	27,561.16
211 - Alcohol Enforcement & Education	5,921.10	-	-	5,921.10	-	5,921.10
212 - Law Enforcement Trust	9,647.96	3,702.28	4,548.50	8,801.74	-	8,801.74
213 - Pataskala Mobile Home Park	4,461.07	8.72	-	4,469.79	-	4,469.79
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	1,355.00	2,725.00	2,725.00	-
Total Special Revenue	\$ 4,032,932.87	\$ 5,489,230.10	\$ 5,030,900.91	\$ 4,491,262.06	\$ 410,865.99	\$ 4,080,396.07
401 - Debt Service Fund	\$ 205,655.67	\$ 618,927.17	\$ 657,046.66	\$ 167,536.18	\$ 13,662.50	\$ 153,873.68
402 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
Total Debt Service	\$ 235,722.86	\$ 618,927.17	\$ 657,046.66	\$ 197,603.37	\$ 13,662.50	\$ 183,940.87
301 - Capital Improvements	\$ 1,874,189.46	\$ 539,749.82	\$ 1,241,334.71	\$ 1,172,604.57	\$ 460,193.58	\$ 712,410.99
302 - Bond Improvements	30,812.39	501,113.48	37,086.00	494,839.87	484,020.00	10,819.87
303 - State Issue II Capital Improvements	1,211,942.79	217,067.10	620,906.72	808,103.17	963,983.23	(155,880.06)
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	190,125.53	474,057.83	198,872.17	75,551.72	123,320.45
307 - Columbia Road Bridge Improvements	150,180.00	-	-	150,180.00	-	150,180.00
308 - Capital Facilities	93,267.14	81,589.13	-	174,856.27	-	174,856.27
Total Capital Projects	\$ 3,850,126.17	\$ 1,529,645.06	\$ 2,373,385.26	\$ 3,006,385.97	\$ 1,983,748.53	\$ 1,022,637.44
501 - Construction Account/Project	\$ 223,386.41	\$ 128,148.35	\$ 52,271.25	\$ 299,263.51	\$ 125,040.96	\$ 174,222.55
502 - Fire Escrow Fund	24,000.00	-	-	24,000.00	-	24,000.00
503 - Vendor Bond & Escrow	-	1,500.00	815.00	685.00	-	685.00
999 - Payroll Clearing Fund	62,579.71	3,363,531.03	3,363,444.99	62,665.75	-	62,665.75
Total Agency/Fiduciary Funds	\$ 309,966.12	\$ 3,493,179.38	\$ 3,416,531.24	\$ 386,614.26	\$ 125,040.96	\$ 261,573.30
Total Governmental Funds	\$ 9,355,961.17	\$ 12,578,248.90	\$ 12,586,623.29	\$ 9,347,586.78	\$ 2,699,900.80	\$ 6,647,685.98
601 - Water Operations	\$ 532,006.72	\$ 1,115,938.67	\$ 1,044,954.51	\$ 602,990.88	\$ 157,148.90	\$ 445,841.98
602 - Water Capital Improvements	1,333,146.30	839,201.98	984,865.37	1,187,482.91	4,411.03	1,183,071.88
603 - Water Bond Improvements	27,943.80	93.60	27,882.00	155.40	-	155.40
604 - Water Debt Service	28,359.45	661,288.53	604,562.48	85,085.50	-	85,085.50
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	1,263,767.69	1,026,427.32	1,428,623.66	225,428.40	1,203,195.26
652 - Sewer Capital Improvements	1,118,814.88	626,943.55	506,545.00	1,239,213.43	11,639.99	1,227,573.44
653 - Sewer Bond Improvements	90,433.02	302.18	90,361.00	374.20	-	374.20
654 - Sewer Debt Service	93,898.04	357,465.77	426,834.09	24,529.72	-	24,529.72
655 - Oaks Assessment	17,349.17	20,857.90	21,092.13	17,114.94	-	17,114.94
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	-	-
Total Enterprise Funds	\$ 4,433,235.05	\$ 4,885,859.87	\$ 4,733,523.90	\$ 4,585,571.02	\$ 398,628.32	\$ 4,186,942.70
Total All Funds	\$ 13,789,196.22	\$ 17,464,108.77	\$ 17,320,147.19	\$ 13,933,157.80	\$ 3,098,529.12	\$ 10,834,628.68

CITY OF PATASKALA, OHIO
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
AS OF NOVEMBER 30, 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 November 30, 2016	FY 2016 Est Revenue Adjustments	EOY Projected Fund Balances as of November 30, 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	\$ (26,010.00)	\$ (12,949.63)	\$ 1,567,108.79	\$ 16,750.00	\$ 855,795.44	54.61%
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	\$ (26,010.00)	\$ (12,949.63)	\$ 1,567,108.79	\$ 16,800.00	\$ 855,877.36	54.62%
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	\$ 396,980.00	\$ (17,432.14)	\$ 2,885,195.18	\$ 176,355.00	\$ 1,922,124.98	66.62%
202 - State Highway	58,862.81	54,300.00	53,000.00	3,100.00	56,100.00	57,062.81	(10,000.00)	-	46,100.00	-	71,562.81	155.23%
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	(60,000.00)	(4,631.55)	103,215.95	2,500.00	492,224.68	476.89%
206 - Recreation Fund	34,720.05	3,100.00	5,000.00	120.32	5,120.32	32,704.73	33,500.00	(120.32)	38,500.00	8,050.00	7,375.05	19.16%
207 - Park Use	69,837.30	15,200.00	46,500.00	-	46,500.00	38,537.30	(25,500.00)	-	21,000.00	18,150.00	82,187.30	391.37%
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	397,947.00	(5,786.60)	3,158,510.84	140,900.00	1,002,470.74	31.74%
209 - Immobilization	490.00	-	-	-	-	490.00	-	-	-	-	490.00	100.00%
210 - Mayor's Court Computer	58,268.51	13,000.00	41,500.00	-	41,500.00	29,768.51	(2,000.00)	-	39,500.00	(5,600.00)	26,168.51	66.25%
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	5,000.00	-	5,000.00	1,700.00	8,847.96	176.96%
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	\$ 2,000.00	\$ 5,557,004.00	\$ 5,489,598.00	\$ 106,476.58	\$ 5,596,074.58	\$ 3,993,862.29	\$ 740,007.00	\$ (27,970.61)	\$ 6,308,110.97	\$ 350,735.00	\$ 3,632,560.90	57.59%
401 - Debt Service Fund	\$ 205,655.67	\$ 631,043.00	\$ 700,732.00	\$ 11,804.00	\$ 712,536.00	\$ 124,162.67	\$ (38,333.00)	-	\$ 674,203.00	\$ 24,500.00	\$ 186,995.67	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	\$ (38,333.00)	\$ -	\$ 674,203.00	\$ 24,500.00	\$ 217,062.86	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	\$ 2,729,391.00	(164.77)	\$ 3,962,464.98	\$ 2,159,194.00	\$ 734,742.48	18.54%
302 - Bond Improvements	30,812.39	5,038,750.00	527,006.00	-	527,006.00	4,542,556.39	527,006.00	-	527,006.00	(4,500,150.00)	42,406.39	8.05%
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 - Courter Bridge Improvement	59.08	-	-	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	(3,500.00)	(429.78)	550,201.94	-	100,077.53	18.19%
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	-	-	-	380,000.00	575,267.14	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	\$ 2,725,891.00	\$ (594.55)	\$ 6,624,562.87	\$ (1,470,361.00)	\$ 1,727,251.30	26.07%
501 - Construction Account/Project	\$ 223,386.41	\$ 100,000.00	\$ 175,000.00	\$ 25,910.00	\$ 200,910.00	\$ 122,476.41	\$ 130,000.00	(10.21)	\$ 330,899.79	\$ 50,000.00	\$ 42,486.62	12.84%
502 - Fire Escrow Fund	24,000.00	24,000.00	24,000.00	-	24,000.00	24,000.00	-	-	24,000.00	-	24,000.00	100.00%
503 - Vendor Bond & Escrow	-	-	-	-	-	-	5,000.00	-	5,000.00	5,000.00	-	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	\$ 135,000.00	\$ (10.21)	\$ 359,899.79	\$ 55,000.00	\$ 129,066.33	35.86%
Total Governmental Funds	\$ 9,359,961.17	\$ 13,763,069.00	\$ 9,283,346.00	\$ 2,755,509.42	\$ 12,038,855.42	\$ 11,080,174.75	\$ 3,536,555.00	\$ (41,525.00)	\$ 15,533,885.42	\$ (1,023,326.00)	\$ 6,561,818.75	42.24%
601 - Water Operations	\$ 532,006.72	\$ 1,173,290.00	\$ 1,230,258.00	\$ 61,836.15	\$ 1,292,094.15	\$ 413,202.57	\$ 24,705.00	(11,374.60)	\$ 1,305,424.55	\$ 11,750.00	\$ 411,622.17	31.53%
602 - Water Capital Improvements	1,333,146.30	431,600.00	721,116.00	329,952.91	1,051,068.91	713,677.39	(51,116.00)	-	999,952.91	198,000.00	962,793.39	96.28%
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	(37,000.00)	-	604,713.00	2,025.00	84,053.45	13.90%
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)	-	100.00%
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	(16,375.00)	(32,910.75)	1,485,474.28	(250.00)	912,019.01	61.40%
652 - Sewer Capital Improvements	1,118,814.88	444,310.00	926,700.00	212,276.13	1,138,976.13	424,148.75	(370,700.00)	-	768,276.13	154,300.00	949,148.75	123.54%
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	83,898.04	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)	-	-	(796,700.00)	-	100.00%
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	\$ (1,748,302.00)	\$ (44,285.35)	\$ 5,730,328.87	\$ (930,701.00)	\$ 3,359,369.18	58.62%
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	\$ 1,788,253.00	\$ (85,810.35)	\$ 21,264,214.29	\$ (1,954,027.00)	\$ 9,921,187.93	46.66%

CITY OF PATASKALA, OHIO
NOVEMBER 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	\$ 1,043,424	\$ 1,013,452	\$ (29,972)	102.96%	\$ 986,370	\$ 996,578	\$ 10,208	98.98%	\$ 57,054	5.78%
	Income Taxes	4,827,958	5,245,165	417,207	92.05%	4,494,031	4,880,826	386,795	92.08%	333,927	7.43%
	Total Taxes	\$ 5,871,382	\$ 6,258,617	\$ 387,235	93.81%	\$ 5,480,401	\$ 5,877,404	\$ 397,003	93.25%	\$ 390,981	7.13%
Intergovernmental	State-Shared Revenues	\$ 1,120,175	\$ 1,200,716	\$ 80,541	93.29%	\$ 1,279,990	\$ 1,338,025	\$ 58,035	95.66%	\$ (159,815)	-12.49%
	Grants & Loans	637,210	3,171,569	2,534,359	20.09%	-	1,529,195	1,529,195	0.00%	637,210	100.00%
	Other Intergovernmental	-	16,689	16,689	0.00%	16,689	-	(16,689)	100.00%	(16,689)	-100.00%
	Total Intergovernmental	\$ 1,757,385	\$ 4,388,974	\$ 2,631,589	40.04%	\$ 1,296,679	\$ 2,867,220	\$ 1,570,541	45.22%	\$ 460,706	35.53%
Charges for Service	General Government Fees	\$ 125,267	\$ 100,100	\$ (25,167)	125.14%	\$ 79,291	\$ 79,000	\$ (291)	100.37%	\$ 45,976	57.98%
	Utility Charges	3,762,920	3,550,940	(211,980)	105.97%	3,561,189	3,672,000	110,811	96.98%	201,731	5.66%
	Other Service Charges	180,862	194,000	13,138	93.23%	174,435	194,000	19,565	89.92%	6,427	3.68%
	Total Charges for Service	\$ 4,069,049	\$ 3,845,040	\$ (224,009)	105.83%	\$ 3,814,915	\$ 3,945,000	\$ 130,085	96.70%	\$ 254,134	6.66%
Fines & Forfeitures	Mayor's Court	\$ 136,795	\$ 161,520	\$ 24,725	84.69%	\$ 149,926	\$ 186,500	\$ 36,574	80.39%	\$ (13,132)	-8.76%
	Other Fines & Forfeitures	4,122	5,200	1,078	79.27%	3,033	4,000	967	75.83%	1,089	35.91%
	Total Fines, Licenses & Permits	\$ 140,917	\$ 166,720	\$ 25,803	84.52%	\$ 152,959	\$ 190,500	\$ 37,541	80.29%	\$ (12,043)	-7.87%
Special Assessments	Special Assessments	23,298	23,785	487	97.95%	24,445	25,000	555	97.78%	(1,148)	-4.69%
	Total Special Assessments	\$ 23,298	\$ 23,785	\$ 487	97.95%	\$ 24,445	\$ 25,000	\$ 555	97.78%	\$ (1,148)	-4.69%
Other Sources	Investment Income	\$ 120,609	\$ 112,295	\$ (8,314)	107.40%	\$ 80,502	\$ 57,375	\$ (23,127)	140.31%	\$ 40,107	49.82%
	Proceeds from Debt Issuance	500,000	538,250	38,250	92.89%	1,400,000	1,400,000	-	100.00%	(900,000)	-64.29%
	Other Miscellaneous Income	438,113	482,700	44,587	90.76%	292,801	386,097	93,296	75.84%	145,312	49.63%
	Total Other Sources	\$ 1,058,723	\$ 1,133,245	\$ 74,522	93.42%	\$ 1,773,304	\$ 1,843,472	\$ 70,168	96.19%	\$ (714,581)	-40.30%
Interfund Transfers	Transfers & Advances In	\$ 1,179,825	\$ 1,579,825	\$ 400,000	74.68%	\$ 5,524,954	\$ 5,547,754	\$ 22,800	99.59%	\$ (4,345,129)	-78.65%
	Total Transfers	\$ 1,179,825	\$ 1,579,825	\$ 400,000	74.68%	\$ 5,524,954	\$ 5,547,754	\$ 22,800	99.59%	\$ (4,345,129)	-78.65%
	Grand Total Revenue	\$ 14,100,578	\$ 17,396,206	\$ 3,295,628	81.06%	\$ 18,067,658	\$ 20,296,350	\$ 2,228,692	89.02%	\$ (3,967,080)	-21.96%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ (1,179,825)	\$ (1,579,825)	\$ 400,000	-25.32%	\$ (5,524,954)	\$ (5,547,754)	\$ 22,800	-0.41%	\$ 4,345,129	-78.65%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ (1,179,825)	\$ (1,579,825)	\$ 400,000	-25.32%	\$ (5,524,954)	\$ (5,547,754)	\$ 22,800	-0.41%	\$ 4,345,129	-78.65%
	Adjusted Grand Total Revenue	\$ 12,920,753	\$ 15,816,381	\$ 2,895,628	81.69%	\$ 12,542,704	\$ 14,748,596	\$ 2,205,892	85.04%	\$ 378,049	3.01%

		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	\$ 3,967,596	\$ 4,587,673	\$ 620,076	13.52%	\$ 173,778	\$ 446,298	9.73%	\$ 3,755,059	\$ 212,537	5.66%
	Contractual Services	1,467,162	3,090,427	1,623,266	52.53%	1,114,924	508,342	16.45%	1,682,194	(215,032)	-12.78%
	General Operating	1,674,615	2,324,986	650,371	27.97%	302,175	348,196	14.98%	1,667,796	6,819	0.41%
	Capital Outlay	3,981,423	7,980,142	3,998,720	50.11%	1,493,990	2,504,730	31.39%	2,600,450	1,380,973	53.11%
	Debt Service	1,686,082	1,701,161	15,079	0.89%	13,663	1,417	0.08%	1,544,626	141,455	9.16%
	Transfers & Advances	1,179,825	1,579,825	400,000	25.32%	-	400,000	25.32%	5,524,954	(4,345,129)	-78.65%
	Grand Total Expenditures	\$ 13,956,702	\$ 21,264,214	\$ 7,307,512	34.37%	\$ 3,098,529	\$ 4,208,983	19.79%	\$ 16,775,079	\$ (2,818,377)	-16.80%
Adjustments:											
	- Interfund transfers & advances	\$ (1,179,825)	\$ (1,579,825)	\$ (2,759,650)	174.68%	\$ -	\$ 400,000	25.32%	\$ (5,524,954)	\$ 4,345,129	-78.65%
	Total Adjustments	\$ (1,179,825)	\$ (1,579,825)	\$ (400,000)	25.32%	\$ -	\$ 400,000	25.32%	\$ (5,524,954)	\$ 4,345,129	-78.65%
	Adjusted Grand Total Expenditures	\$ 12,776,877	\$ 19,684,389	\$ 6,907,512	35.09%	\$ 3,098,529	\$ 3,808,983	19.35%	\$ 11,250,125	\$ 1,526,753	13.57%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 13,870,492	\$ 9,858,608			\$ 10,771,963			\$ 14,142,336	\$ (271,844)	-1.92%
			46.36%								

CITY OF PATASKALA, OHIO
2016 REVENUE BUDGET ANALYSIS - ALL FUNDS
THROUGH NOVEMBER 30, 2016

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
Taxes	\$ 5,871,381.52	\$ 6,258,617.00	\$ 387,235.48	\$ 6,039,112.00	\$ 219,505.00
Income Taxes	\$ 4,827,957.81	\$ 5,245,165.00	\$ 417,207.19	\$ 5,027,660.00	\$ 217,505.00
Property Taxes	\$ 1,043,423.71	\$ 1,013,452.00	\$ (29,971.71)	\$ 1,011,452.00	\$ 2,000.00
Intergovernmental	\$ 1,757,384.93	\$ 4,388,974.00	\$ 2,631,589.07	\$ 2,835,855.00	\$ 1,553,119.00
Grants & Loans	\$ 637,210.01	\$ 3,171,569.00	\$ 2,534,358.99	\$ 1,676,000.00	\$ 1,495,569.00
State-Shared Revenues	\$ 1,120,174.92	\$ 1,200,716.00	\$ 80,541.08	\$ 1,143,166.00	\$ 57,550.00
Other Intergovernmental	\$ -	\$ 16,689.00	\$ 16,689.00	\$ 16,689.00	\$ -
Charges for Service	\$ 4,069,048.91	\$ 3,845,040.00	\$ (224,008.91)	\$ 3,488,440.00	\$ 356,600.00
General Government Fees	\$ 125,266.67	\$ 100,100.00	\$ (25,166.67)	\$ 69,000.00	\$ 31,100.00
Utility	\$ 3,762,920.48	\$ 3,550,940.00	\$ (211,980.48)	\$ 3,225,440.00	\$ 325,500.00
Other Service Charges	\$ 180,861.76	\$ 194,000.00	\$ 13,138.24	\$ 194,000.00	\$ -
Fines & Forfeitures	\$ 140,916.81	\$ 166,720.00	\$ 25,803.19	\$ 193,620.00	\$ (26,900.00)
Mayor's Court	\$ 136,794.53	\$ 161,520.00	\$ 24,725.47	\$ 189,620.00	\$ (28,100.00)
Other Fines & Forfeitures	\$ 4,122.28	\$ 5,200.00	\$ 1,077.72	\$ 4,000.00	\$ 1,200.00
Special Assessments	\$ 23,297.80	\$ 23,785.00	\$ 487.20	\$ 23,785.00	\$ -
Special Assessments	\$ 23,297.80	\$ 23,785.00	\$ 487.20	\$ 23,785.00	\$ -
Miscellaneous Revenue	\$ 1,058,722.77	\$ 1,133,245.00	\$ 74,522.23	\$ 5,417,780.00	\$ (4,284,535.00)
Investment Income	\$ 120,609.31	\$ 112,295.00	\$ (8,314.31)	\$ 49,030.00	\$ 63,265.00
Other Miscellaneous Revenue	\$ 438,113.46	\$ 482,700.00	\$ 44,586.54	\$ 330,500.00	\$ 152,200.00
Proceeds from Debt Issuance	\$ 500,000.00	\$ 538,250.00	\$ 38,250.00	\$ 5,038,250.00	\$ (4,500,000.00)
Transfers & Advances	\$ 1,179,825.00	\$ 1,579,825.00	\$ 400,000.00	\$ 1,351,641.00	\$ 228,184.00
Transfers & Advances	\$ 1,179,825.00	\$ 1,579,825.00	\$ 400,000.00	\$ 1,351,641.00	\$ 228,184.00
Grand Total	\$ 14,100,577.74	\$ 17,396,206.00	\$ 3,295,628.26	\$ 19,350,233.00	\$ (1,954,027.00)

CITY OF PATASKALA, OHIO
2016 EXPENDITURE BUDGET ANALYSIS - All Funds
THROUGH NOVEMBER 30, 2016

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 3,967,596.24	\$ 173,777.86	\$ 4,587,672.52	\$ 446,298.42	\$ 4,673,199.00	\$ 1,646.52	\$ (87,173.00)
Contractual Services	\$ 1,467,161.68	\$ 1,114,923.92	\$ 3,090,427.36	\$ 508,341.76	\$ 2,571,252.00	\$ 321,675.36	\$ 197,500.00
General Operating	\$ 1,674,614.65	\$ 302,175.21	\$ 2,324,985.95	\$ 348,196.09	\$ 2,370,578.00	\$ 92,907.95	\$ (138,500.00)
Capital Outlay	\$ 3,981,422.75	\$ 1,493,989.63	\$ 7,980,142.46	\$ 2,504,730.08	\$ 3,361,851.00	\$ 2,954,716.46	\$ 1,663,575.00
Debt Service	\$ 1,686,081.88	\$ 13,662.50	\$ 1,701,161.00	\$ 1,416.62	\$ 1,764,690.00	\$ 11,804.00	\$ (75,333.00)
Transfers & Advances	\$ 1,179,825.00	\$ -	\$ 1,579,825.00	\$ 400,000.00	\$ 1,351,641.00	\$ -	\$ 228,184.00
Grand Total	\$ 13,956,702.20	\$ 3,098,529.12	\$ 21,264,214.29	\$ 4,208,982.97	\$ 16,093,211.00	\$ 3,382,750.29	\$ 1,788,253.00

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
November 22, 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

**AMENDED OFFICIAL CERTIFICATE OF
ESTIMATED RESOURCES
CITY OF PATASKALA - LICKING COUNTY**

	January 1, 2016 UNEC. BALANCE	TAXES	OTHER	TOTAL
GENERAL	\$ 829,316.73	\$ 950,035.00	\$ 545,738.00	\$ 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	-	4,501,688.00	5,838,391.75
SPECIAL ASSESSMENTS	-	-	-	-
ENTERPRISE	3,720,183.83	-	4,656,463.00	8,376,646.83
INTERNAL	-	-	-	-
FIDUCIARY	284,056.12	-	179,000.00	463,056.12
TOTAL ALL FUNDS	\$ 10,320,635.58	\$ 950,035.00	\$ 16,446,171.00	\$ 27,716,841.58
<u>GENERAL</u>				
101 - General Fund	\$ 829,284.81	\$ 950,035.00	\$ 545,688.00	\$ 2,325,007.81
102 - Unclaimed Funds	31.92	-	50.00	81.92
TOTAL	\$ 829,316.73	\$ 950,035.00	\$ 545,738.00	\$ 2,325,089.73
<u>SPECIAL REVENUE</u>				
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 - Immobilization	490.00	-	-	490.00
210 - Mayor's 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 - Pataskaka 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 - Sesquicentennial 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
<u>DEBT SERVICE</u>				
401 - Debt Service	\$ 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
<u>CAPITAL PROJECTS</u>				
301 - Capital Improvements	\$ 1,370,650.71	\$ -	\$ 2,823,018.00	\$ 4,193,668.71
302 - Bond Improvements	30,812.39	-	538,600.00	569,412.39
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 Improvements	59.08	-	-	59.08
306 - SR 310 TIF	57,810.75	-	167,475.00	225,285.75
307 - Columbia Road Bridge Improvements	150,180.00	-	-	150,180.00
308 - Capital Facilities	93,267.14	-	482,000.00	575,267.14
TOTAL	\$ 1,336,703.75	\$ -	\$ 4,501,688.00	\$ 5,838,391.75

SPECIAL ASSESSMENTS

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

ENTERPRISE FUND

601 - Water Utility	\$ 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)	-	-	-	-
651 - Sewer Utility	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 - Utility State Issue II (OPWC)	-	-	-	-
TOTAL	\$ 3,720,183.83	\$ -	\$ 4,656,463.00	\$ 8,376,646.83

INTERNAL FUNDS

	\$ -	\$ -	\$ -	\$ -
	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -

FIDUCIARY FUNDS

501 - Construction Account/Project Fund	\$ 197,476.41	\$ -	\$ 150,000.00	\$ 347,476.41
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	\$ -	\$ 179,000.00	\$ 463,056.12

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.

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	\$ 1,469,212.37	\$ 855,877.36	OK
SPECIAL REVENUE	\$ 9,834,195.29	\$ 6,196,634.39	\$ 3,637,560.90	OK
DEBT SERVICE	\$ 879,461.86	\$ 662,399.00	\$ 217,062.86	OK
CAPITAL PROJECTS	\$ 5,838,391.75	\$ 4,091,305.22	\$ 1,747,086.53	OK
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	OK
ENTERPRISE	\$ 8,376,646.83	\$ 5,017,277.65	\$ 3,359,369.18	OK
INTERNAL	\$ -	\$ -	\$ -	OK
FIDUCIARY	\$ 463,056.12	\$ 333,989.79	\$ 129,066.33	OK
TOTAL	<u>\$ 27,716,841.58</u>	<u>\$ 17,770,818.42</u>	<u>\$ 9,946,023.16</u>	
<u>GENERAL</u>				
101 - General Fund	\$ 2,325,007.81	\$ 1,469,212.37	\$ 855,795.44	OK
102 - Unclaimed Funds	\$ 81.92	\$ -	\$ 81.92	OK
TOTAL GENERAL	<u>\$ 2,325,089.73</u>	<u>\$ 1,469,212.37</u>	<u>\$ 855,877.36</u>	OK
<u>SPECIAL REVENUE</u>				
201 - Street Fund	\$ 4,736,581.84	\$ 2,814,456.86	\$ 1,922,124.98	OK
202 - State Highway	\$ 114,562.81	\$ 43,000.00	\$ 71,562.81	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	\$ 97,868.45	\$ 492,224.68	OK
206 - Recreation Fund	\$ 45,754.73	\$ 38,379.68	\$ 7,375.05	OK
207 - Park Use	\$ 103,187.30	\$ 21,000.00	\$ 82,187.30	OK
208 - Police Fund	\$ 4,140,811.14	\$ 3,138,340.40	\$ 1,002,470.74	OK
209 - Immobilization	\$ 490.00	\$ -	\$ 490.00	OK
210 - Mayor's Court Computer	\$ 65,668.51	\$ 34,500.00	\$ 31,168.51	OK
211 - Alcohol Enforcement & Education	\$ 5,921.10	\$ -	\$ 5,921.10	OK
212 - Law Enforcement Trust	\$ 13,847.96	\$ 5,000.00	\$ 8,847.96	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>\$ 6,196,634.39</u>	<u>\$ 3,637,560.90</u>	OK
<u>DEBT SERVICE</u>				
401 - Debt Service	\$ 849,394.67	\$ 662,399.00	\$ 186,995.67	OK
402 - Street Bond	\$ 30,067.19	\$ -	\$ 30,067.19	OK
TOTAL DEBT SERVICE	<u>\$ 879,461.86</u>	<u>\$ 662,399.00</u>	<u>\$ 217,062.86</u>	OK
<u>CAPITAL PROJECTS</u>				
301 - Capital Improvements	\$ 4,193,668.71	\$ 3,459,091.00	\$ 734,577.71	OK
302 - Bond Improvements	\$ 569,412.39	\$ 507,006.00	\$ 62,406.39	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	\$ 125,208.22	\$ 100,077.53	OK
307 - Columbia Road Bridge Improvements	\$ 150,180.00	\$ -	\$ 150,180.00	OK
308 - Capital Facilities	\$ 575,267.14	\$ -	\$ 575,267.14	OK
TOTAL CAPITAL PROJECTS	<u>\$ 5,838,391.75</u>	<u>\$ 4,091,305.22</u>	<u>\$ 1,747,086.53</u>	OK

SPECIAL ASSESSMENTS

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

ENTERPRISE FUND

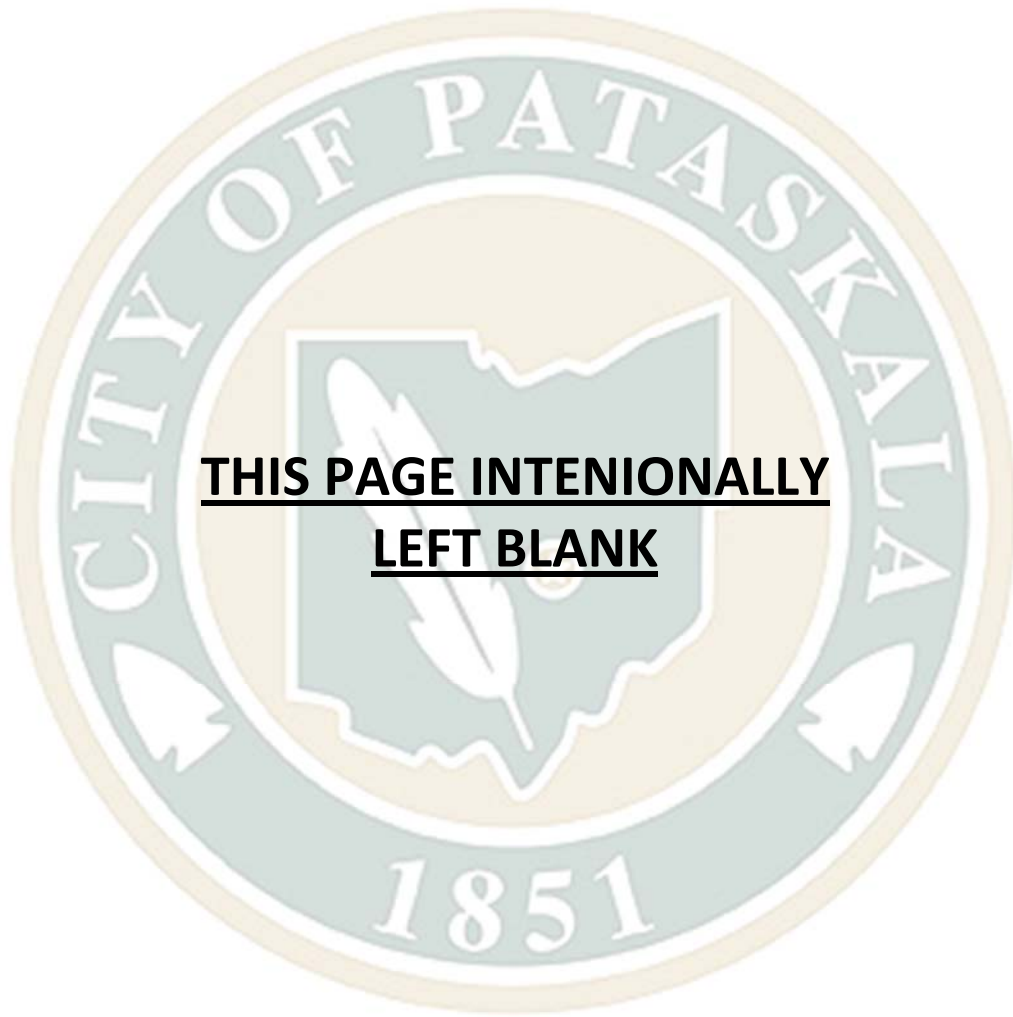
601 - Water Utility	\$	1,655,210.57	\$	1,243,588.40	\$	411,622.17	OK
602 - Water Capital Improvements	\$	1,632,793.39	\$	670,000.00	\$	962,793.39	OK
603 - Water Bond Improvements	\$	28,093.80	\$	27,882.00	\$	211.80	OK
604 - Water Debt Service	\$	688,766.45	\$	604,713.00	\$	84,053.45	OK
605 - Water Treatment Plant #2	\$	0.38	\$	-	\$	0.38	OK
606 - Water Utility State Issue II (OPWC)	\$	-	\$	-	\$	-	OK
651 - Sewer Utility	\$	2,288,507.26	\$	1,376,488.25	\$	912,019.01	OK
652 - Sewer Capital Improvements	\$	1,505,148.75	\$	556,000.00	\$	949,148.75	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)	\$	-	\$	-	\$	-	OK
TOTAL ENTERPRISE	\$	8,376,646.83	\$	5,017,277.65	\$	3,359,369.18	OK

INTERNAL FUNDS

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

FIDUCIARY FUNDS

501 - Construction Account/Project Fund	\$	347,476.41	\$	304,989.79	\$	42,486.62	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	\$	463,056.12	\$	333,989.79	\$	129,066.33	OK

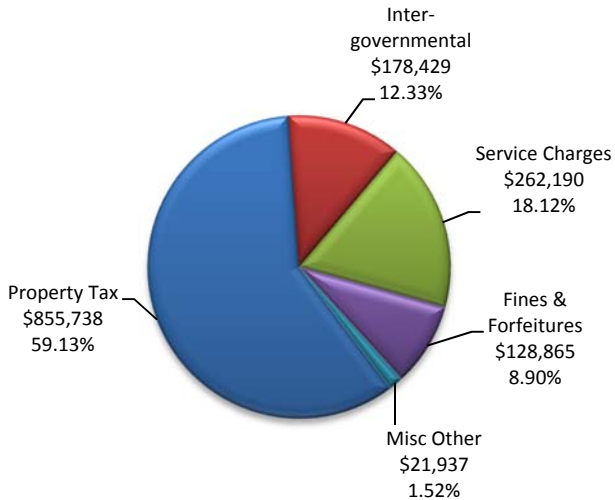


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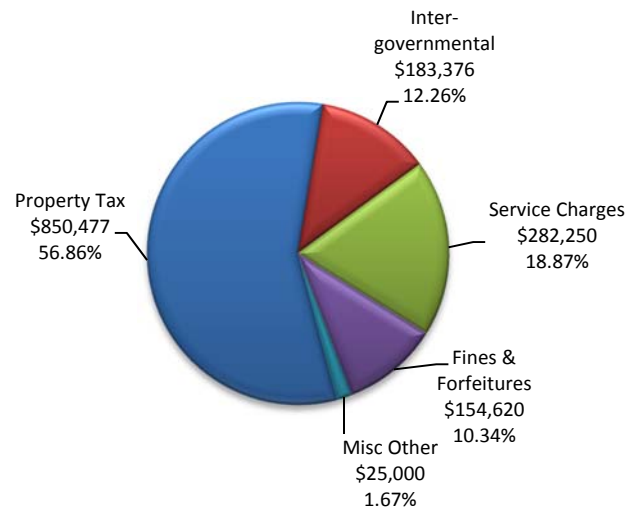
General Fund (101)

Revenue – On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$1.45 million, which represents 96.75% of budget. When compared to a straight-line rate of 91.67%, it is clear that general fund revenues through November 30th are above budget. The positive variance, however, is due to the receipt timing of the property tax settlements which were received. Adjusting for the timing of the property tax receipts results in a collection rate equal to 92% of budget.

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 \$855.7 thousand in property taxes, equal to 100.6% of budget. This total is up by \$17.6 thousand (2.1%) when compared to the same period in 2015.

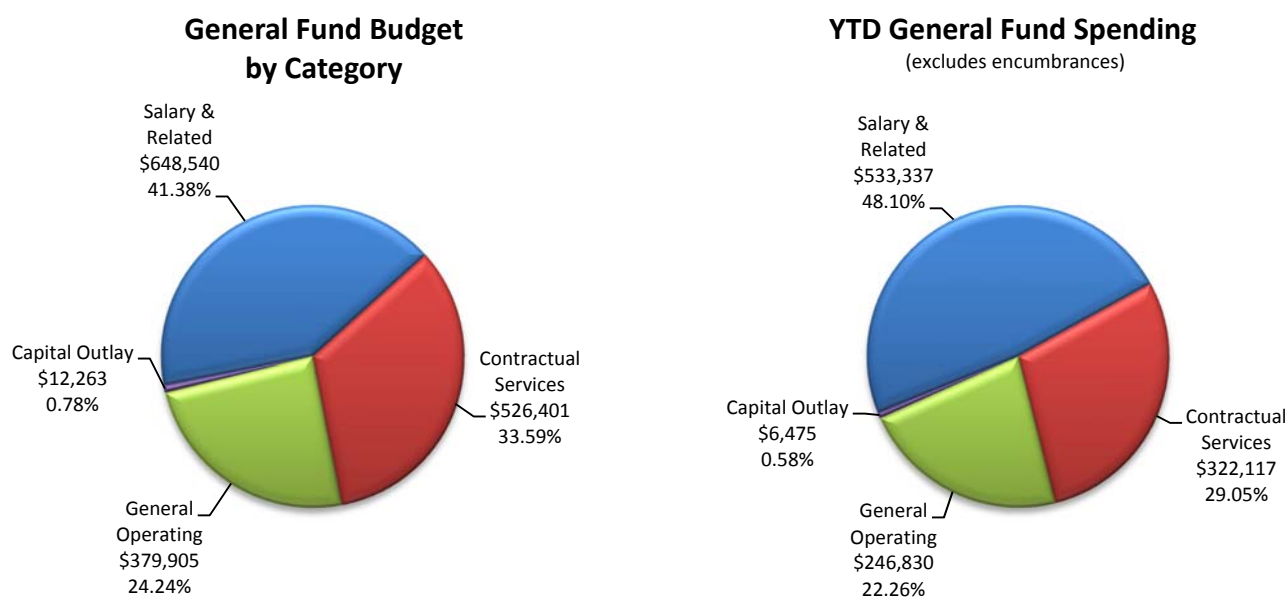
Service charge revenues represent the second largest revenue category for the general fund. These revenues are received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other miscellaneous permits. The 2016 budget in this category is \$282.3 thousand (18.87% of budget). Through November 30th, the city has received \$262.2 thousand (92.9% of budget), and is up by \$16.4 thousand (6.69%) from the same eleven-month period in 2015.

Intergovernmental revenue is the next major general fund revenue source. It reflects 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 total fund 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 \$178.4 thousand in this category (97.3% of budget), and is up by \$4.3 thousand (2.45%) when compared to the same eleven-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 November 30, the city has received \$128.9 thousand in this category, which represents 83.3% of budget. Compared to the same eleven-month period in 2015, the total is down by \$12.7 thousand, or 9.0%. 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 \$1.5 million. Total spending through November 30 is \$1.1 million, and is equal to 70.75% of the budget. Including encumbrances (e.g., purchase orders) of \$166.6 thousand (but excluding transfers) in the total results in a total ratio equal to 81.38% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same eleven-month period in 2015 (and excluding transfers), total spending (or commitments to spend) is down by \$104.7 thousand (8.63%).



Salaries, wages and other employee-related costs represent the largest expense category, with a 2016 budget of \$648.5 thousand, or 41.38% of the general fund budget. Spending through November 30th is \$533.3 thousand, or 82.24% of budget. This category is running somewhat below expectations at this point in the year. This favorable YTD variance (\$61.2 thousand below budget) is primarily the result of open positions during the year (e.g., Human Resources Manager and Planner). Including encumbrances in the total, however, results in an 87.3% spending rate – still below the year to-date straight line budget.

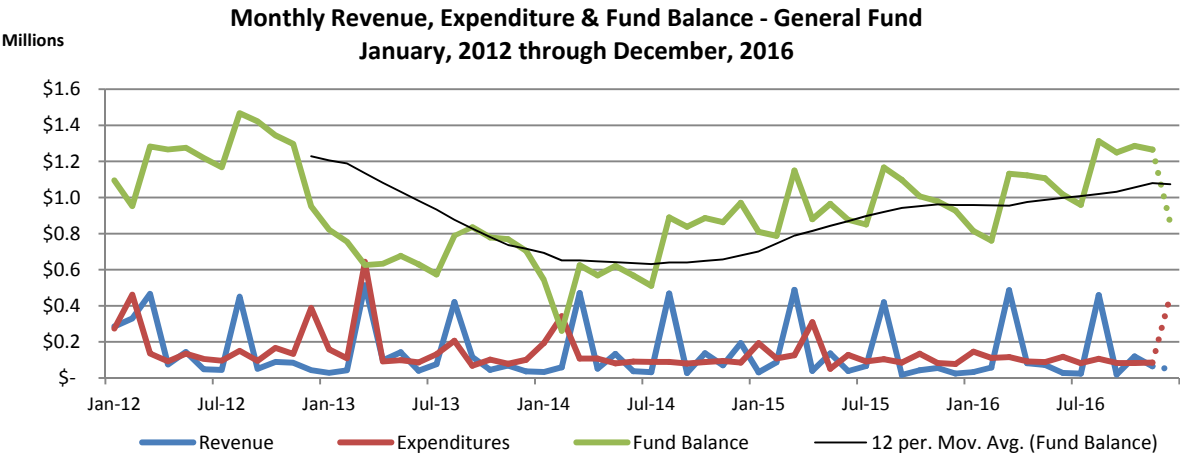
Contractual services is another major expense category in the General fund. The 2016 budget in this category is \$526.4 thousand (33.59% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through November 30th is \$322.1 thousand (61.19% of budget). Including encumbrances (e.g. purchase orders) in the total, 81.38% 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 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

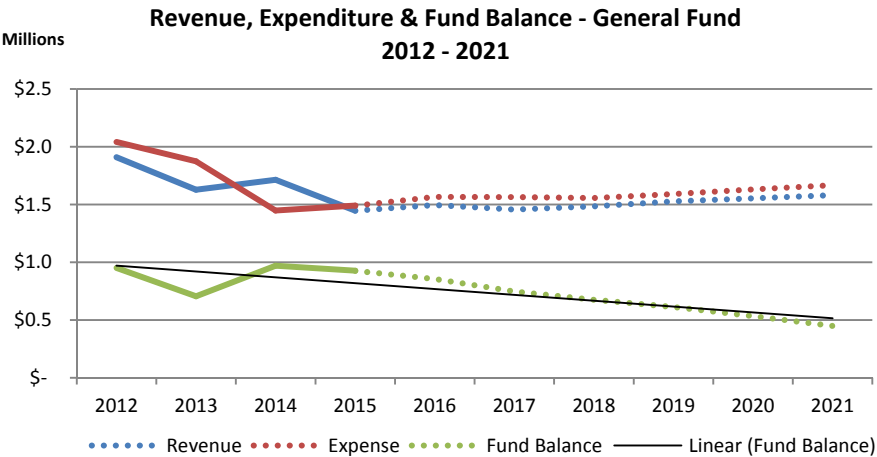
miscellaneous expenses. It has a 2016 budget of \$379.9 thousand, or 24.24% of the fund’s budget. Year to-date spending in this category is \$246.8 thousand, and is equal to 64.97% of budget. Including encumbrances in the calculation, the total spent or committed is \$303.9 thousand, or 80% of budget. Spending in this category is down by \$26.4 thousand (9.66%) from the same eleven-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 previous 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. Unfortunately, the fund is able to maintain this positive trend in 2016 and future years. This chart has been updated with the approved 2017 budget data through 2021. The current forecast calls for deficit spending in each later year through 2021, resulting in a declining fund balance in all future years.

CITY OF PATASKALA, OHIO
 NOVEMBER 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	\$ 853,298	\$ 845,977	\$ (7,321)	100.87%	\$ 832,535	\$ 831,578	\$ (957)	100.12%	\$ 20,763	2.49%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ 853,298	\$ 845,977	\$ (7,321)	100.87%	\$ 832,535	\$ 831,578	\$ (957)	100.12%	\$ 20,763	2.49%
Intergovernmental	State-Shared Revenues	\$ 178,429	\$ 183,376	\$ 4,947	97.30%	\$ 174,158	\$ 174,025	\$ (133)	100.08%	\$ 4,271	2.45%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 178,429	\$ 183,376	\$ 4,947	97.30%	\$ 174,158	\$ 174,025	\$ (133)	100.08%	\$ 4,271	2.45%
Charges for Service	General Government Fees	\$ 81,329	\$ 88,250	\$ 6,921	92.16%	\$ 71,315	\$ 71,500	\$ 185	99.74%	\$ 10,014	14.04%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	180,862	194,000	13,138	93.23%	174,435	194,000	19,565	89.92%	6,427	3.68%
	Total Charges for Service	\$ 262,190	\$ 282,250	\$ 20,060	92.89%	\$ 245,750	\$ 265,500	\$ 19,750	92.56%	\$ 16,440	6.69%
Fines & Forfeitures	Mayor's Court	\$ 128,865	\$ 154,120	\$ 25,255	83.61%	\$ 141,575	\$ 173,500	\$ 31,925	81.60%	\$ (12,711)	-8.98%
	Other Fines & Forfeitures	-	500	500	0.00%	-	500	500	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ 128,865	\$ 154,620	\$ 25,755	83.34%	\$ 141,575	\$ 174,000	\$ 32,425	81.37%	\$ (12,711)	-8.98%
Special Assessments	Special Assessments	2,440	4,500	2,060	54.22%	5,591	6,000	409	93.18%	(3,151)	-56.36%
	Total Special Assessments	\$ 2,440	\$ 4,500	\$ 2,060	54.22%	\$ 5,591	\$ 6,000	\$ 409	93.18%	\$ (3,151)	-56.36%
Other Sources	Investment Income	\$ 11,734	\$ 11,500	\$ (234)	102.04%	\$ 7,035	\$ 6,000	\$ (1,035)	117.25%	\$ 4,699	66.80%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	10,202	13,500	3,298	75.57%	16,009	15,500	(509)	103.28%	(5,806)	-36.27%
	Total Other Sources	\$ 21,937	\$ 25,000	\$ 3,063	87.75%	\$ 23,044	\$ 21,500	\$ (1,544)	107.18%	\$ (1,107)	-4.80%
Interfund Transfers	Transfers & Advances In	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 1,447,159	\$ 1,495,723	\$ 48,564	96.75%	\$ 1,422,653	\$ 1,472,603	\$ 49,950	96.61%	\$ 24,505	1.72%
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	\$ 1,447,159	\$ 1,495,723	\$ 48,564	96.75%	\$ 1,422,653	\$ 1,472,603	\$ 49,950	96.61%	\$ 24,505	1.72%

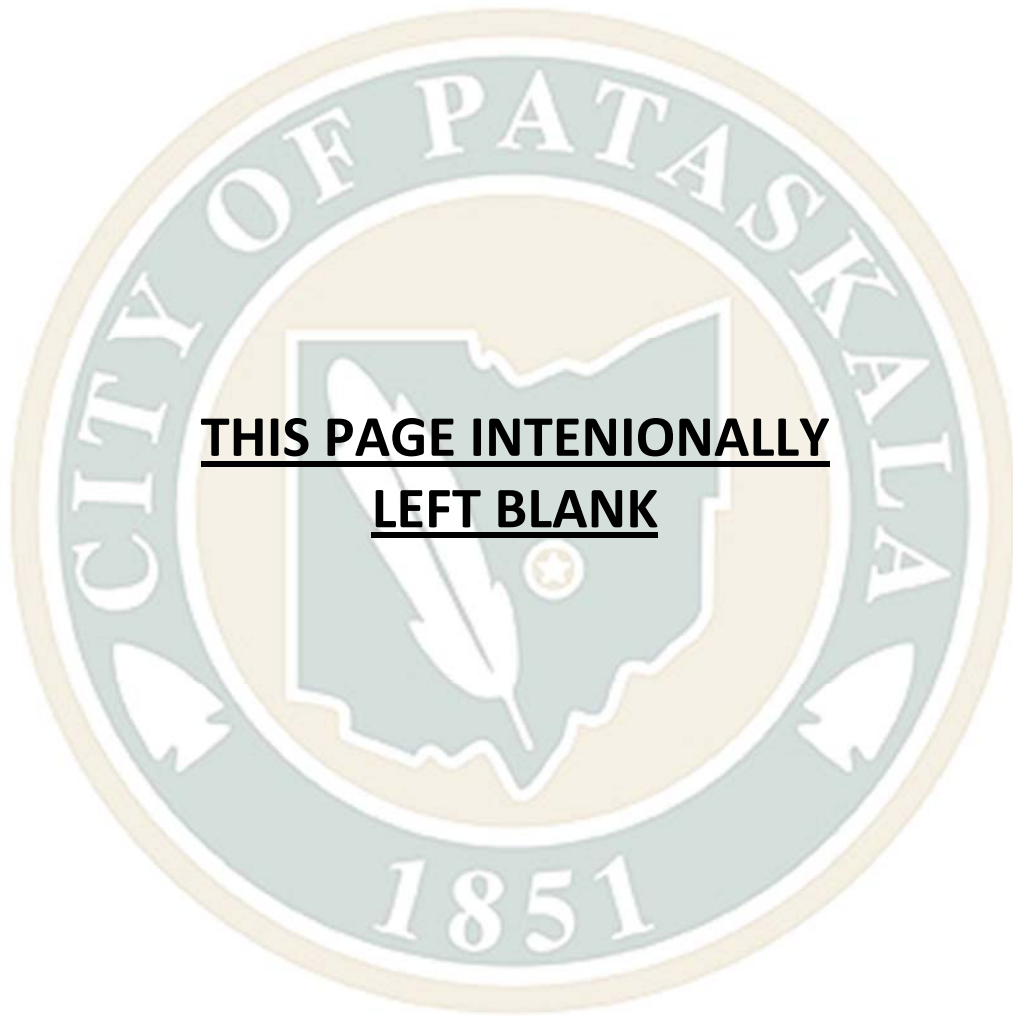
		YTD 2016	2016 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2015	YTD 2016 H/(L) YTD 2015	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 533,337	\$ 648,540	\$ 115,203	17.76%	\$ 32,862	\$ 82,341	12.70%	\$ 518,501	\$ 14,836	2.86%
	Contractual Services	322,117	526,401	204,284	38.81%	70,819	133,465	25.35%	388,702	(66,585)	-17.13%
	General Operating	246,830	379,905	133,075	35.03%	57,114	75,960	19.99%	273,216	(26,386)	-9.66%
	Capital Outlay	6,475	12,263	5,788	47.20%	5,788	-	0.00%	33,071	(26,596)	-80.42%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	200,000	(200,000)	-100.00%
	Grand Total Expenditures	\$ 1,108,759	\$ 1,567,109	\$ 458,350	29.25%	\$ 166,583	\$ 291,767	18.62%	\$ 1,413,490	\$ (304,731)	-21.56%
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	\$ 1,108,759	\$ 1,567,109	\$ 458,350	29.25%	\$ 166,583	\$ 291,767	18.62%	\$ 1,213,490	\$ (104,731)	-8.63%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,265,581	\$ 855,795			\$ 1,098,998			\$ 979,526	\$ 286,055	29.20%
			54.61%								

CITY OF PATASKALA, OHIO
2016 REVENUE BUDGET ANALYSIS - General Fund (101)
THROUGH NOVEMBER 30, 2016

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	\$ 1,447,158.81	\$ 1,495,723.00	\$ 48,564.19	\$ 1,478,973.00	\$ 16,750.00
Taxes	\$ 853,298.18	\$ 845,977.00	\$ (7,321.18)	\$ 843,977.00	\$ 2,000.00
Property Taxes	\$ 853,298.18	\$ 845,977.00	\$ (7,321.18)	\$ 843,977.00	\$ 2,000.00
Intergovernmental	\$ 178,429.31	\$ 183,376.00	\$ 4,946.69	\$ 178,376.00	\$ 5,000.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 178,429.31	\$ 183,376.00	\$ 4,946.69	\$ 178,376.00	\$ 5,000.00
Charges for Service	\$ 262,190.37	\$ 282,250.00	\$ 20,059.63	\$ 255,500.00	\$ 26,750.00
General Government Fees	\$ 81,328.61	\$ 88,250.00	\$ 6,921.39	\$ 61,500.00	\$ 26,750.00
Other Service Charges	\$ 180,861.76	\$ 194,000.00	\$ 13,138.24	\$ 194,000.00	\$ -
Fines & Forfeitures	\$ 128,864.53	\$ 154,620.00	\$ 25,755.47	\$ 177,120.00	\$ (22,500.00)
Mayor's Court	\$ 128,864.53	\$ 154,120.00	\$ 25,255.47	\$ 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	\$ 21,936.52	\$ 25,000.00	\$ 3,063.48	\$ 19,500.00	\$ 5,500.00
Investment Income	\$ 11,734.14	\$ 11,500.00	\$ (234.14)	\$ 6,500.00	\$ 5,000.00
Other Miscellaneous Revenue	\$ 10,202.38	\$ 13,500.00	\$ 3,297.62	\$ 13,000.00	\$ 500.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,447,158.81	\$ 1,495,723.00	\$ 48,564.19	\$ 1,478,973.00	\$ 16,750.00

CITY OF PATASKALA, OHIO
2015 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH NOVEMBER 30, 2015

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	\$ 1,413,490.03	\$ 186,749.15	\$ 1,776,791.94	\$ 176,552.76	\$ 1,646,255.00	\$ 80,016.94	\$ 50,520.00
General Government	\$ 508,576.28	\$ 83,836.84	\$ 671,051.73	\$ 78,638.61	\$ 699,216.00	\$ 13,415.73	\$ (41,580.00)
Salary & Related	\$ 258,666.11	\$ 15,209.57	\$ 310,219.17	\$ 36,343.49	\$ 350,816.00	\$ 983.17	\$ (41,580.00)
Contractual Services	\$ 143,356.11	\$ 47,757.86	\$ 220,436.55	\$ 29,322.58	\$ 213,100.00	\$ 7,336.55	\$ -
General Operating	\$ 106,554.06	\$ 20,869.41	\$ 140,396.01	\$ 12,972.54	\$ 135,300.00	\$ 5,096.01	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 273,904.45	\$ 31,395.35	\$ 327,077.55	\$ 21,777.75	\$ 222,420.00	\$ 13,157.55	\$ 91,500.00
Salary & Related	\$ 93,613.75	\$ 975.41	\$ 107,720.00	\$ 13,130.84	\$ 106,170.00	\$ 50.00	\$ 1,500.00
Contractual Services	\$ 172,317.06	\$ 29,234.49	\$ 203,932.48	\$ 2,380.93	\$ 108,400.00	\$ 10,532.48	\$ 85,000.00
General Operating	\$ 7,973.64	\$ 1,185.45	\$ 15,425.07	\$ 6,265.98	\$ 7,850.00	\$ 2,575.07	\$ 5,000.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 133,130.31	\$ 4,279.00	\$ 153,405.30	\$ 15,995.99	\$ 153,183.00	\$ 222.30	\$ -
Salary & Related	\$ 122,381.88	\$ 1,263.41	\$ 132,583.00	\$ 8,937.71	\$ 132,583.00	\$ -	\$ -
Contractual Services	\$ 248.05	\$ -	\$ 4,500.00	\$ 4,251.95	\$ 4,500.00	\$ -	\$ -
General Operating	\$ 10,500.38	\$ 3,015.59	\$ 16,322.30	\$ 2,806.33	\$ 16,100.00	\$ 222.30	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 74,448.52	\$ 13,129.33	\$ 107,240.78	\$ 19,662.93	\$ 99,286.00	\$ 7,954.78	\$ -
Salary & Related	\$ 43,839.23	\$ 2,038.79	\$ 50,436.00	\$ 4,557.98	\$ 50,436.00	\$ -	\$ -
Contractual Services	\$ 25,671.37	\$ 1,640.57	\$ 38,102.59	\$ 10,790.65	\$ 36,550.00	\$ 1,552.59	\$ -
General Operating	\$ 4,937.92	\$ 3,474.97	\$ 12,727.19	\$ 4,314.30	\$ 12,300.00	\$ 427.19	\$ -
Capital Outlay	\$ -	\$ 5,975.00	\$ 5,975.00	\$ -	\$ -	\$ 5,975.00	\$ -
Parks, Lands & Municipal Facil	\$ 223,430.47	\$ 54,108.63	\$ 318,016.58	\$ 40,477.48	\$ 272,150.00	\$ 45,266.58	\$ 600.00
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 47,109.47	\$ 10,516.15	\$ 58,610.50	\$ 984.88	\$ 57,950.00	\$ 60.50	\$ 600.00
General Operating	\$ 143,250.41	\$ 37,804.34	\$ 194,785.35	\$ 13,730.60	\$ 177,700.00	\$ 17,085.35	\$ -
Capital Outlay	\$ 33,070.59	\$ 5,788.14	\$ 64,620.73	\$ 25,762.00	\$ 36,500.00	\$ 28,120.73	\$ -
Transfers & Advances	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -	\$ -
Transfers & Advances	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -	\$ -
Grand Total	\$ 1,413,490.03	\$ 186,749.15	\$ 1,776,791.94	\$ 176,552.76	\$ 1,646,255.00	\$ 80,016.94	\$ 50,520.00

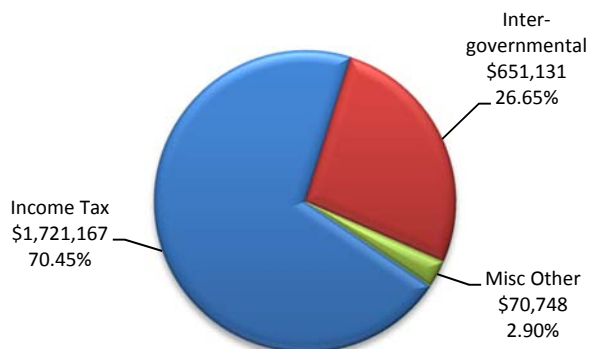


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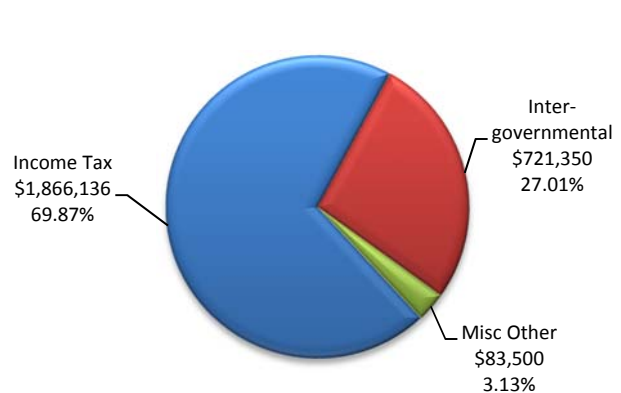
Street Fund (201)

Revenue – The Street Fund has a 2016 revenue budget of approximately \$2.67 million, and (excluding interfund transfers) is projected to be \$69.0 thousand (2.91%) over 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 \$2.44 million, which reflects 91.47% of the full-year budget. Total revenue to-date is up by \$294.5 thousand (13.75%) from the same eleven-month period in 2015.

YTD Street Fund Revenue by Source

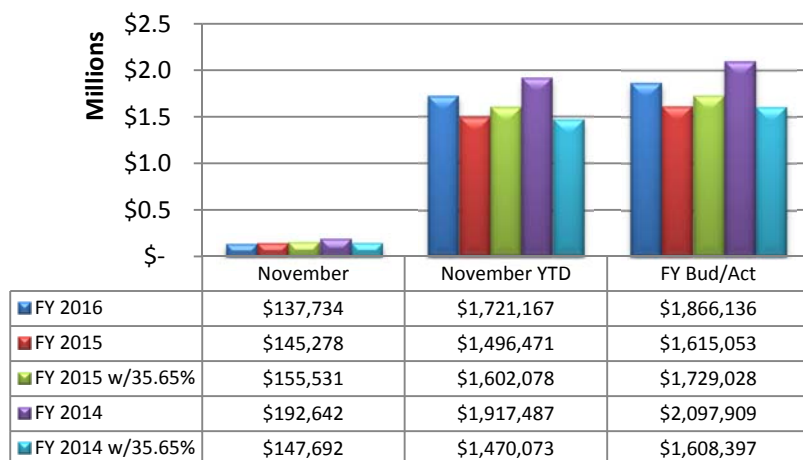


Street Fund Revenue - Budget



Income tax collections in November were \$137.7 thousand, and are down by \$7.5 thousand (5.2%) when compared to the same period in 2015. Year to-date income tax revenues credited to the fund are \$1.72 million, and represent 84.85% of the 2016 budget. In comparison, last year's collections through October 2015 were \$1.35 million, and represented 92.23% 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



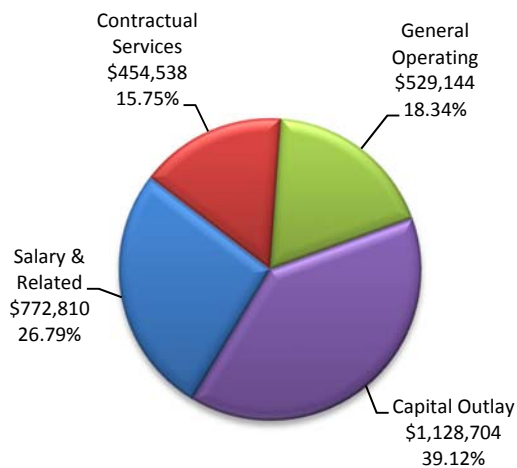
to-date distribution than in 2015 when calculating the amount ‘as-if’ the fund was receiving the current allocation percentage in that year. Collections in 2016 would have been \$119.1 thousand (7.43%) higher than that in 2015, and \$251.1 thousand (17.08%) higher than in 2014.

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 \$651.1 thousand in this category (90.27% of budget), and is up by \$40.1 thousand (6.56%) from the same eleven-month period in 2015. When compared to the straight-line rate of 91.67%, current year collections appear to be running in line with expectations.

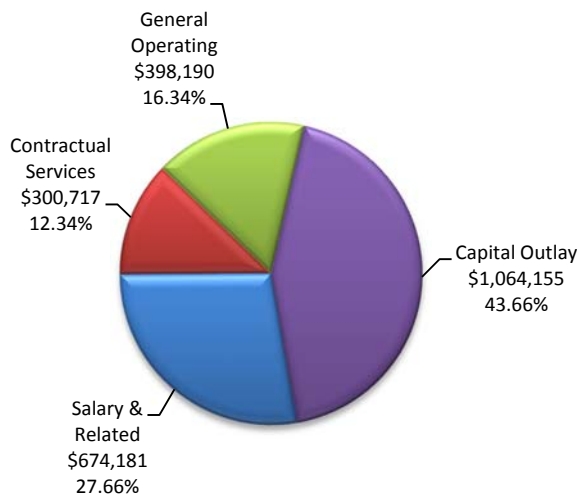
The other category, Other Sources, is budgeted at \$83.5 thousand, and represents only 3.13% of the total fund revenue budget. To date, the city has received \$70.7 thousand (84.73% of budget), and is up by \$30.6 thousand (76.2%) from the same eleven-month period in 2015. One driver of the positive variance is the increased amount of investment income credited to the fund (up by 49.4%).

Expenditures – The Street fund has a total appropriated expenditure budget for 2016 of approximately \$2.89 million. Total spending through November 30 was \$2.44 million, and is equal to 84.47% of budget. The driver of the slightly lower than anticipated spending rate is the significant amount of contractual services unspent to-date. Including encumbrances of \$253.7 thousand in the total (but excluding transfers) results in total fund spending equal to 93.27% of budget. Compared to year to-date 2015 (and excluding transfers), the total is up by \$548.0 thousand (29%), and is due primarily to increased spending in the Capital Outlay and Salary & Related categories.

Street Fund Budget by Category



YTD Street Fund Spending
(excludes encumbrances)



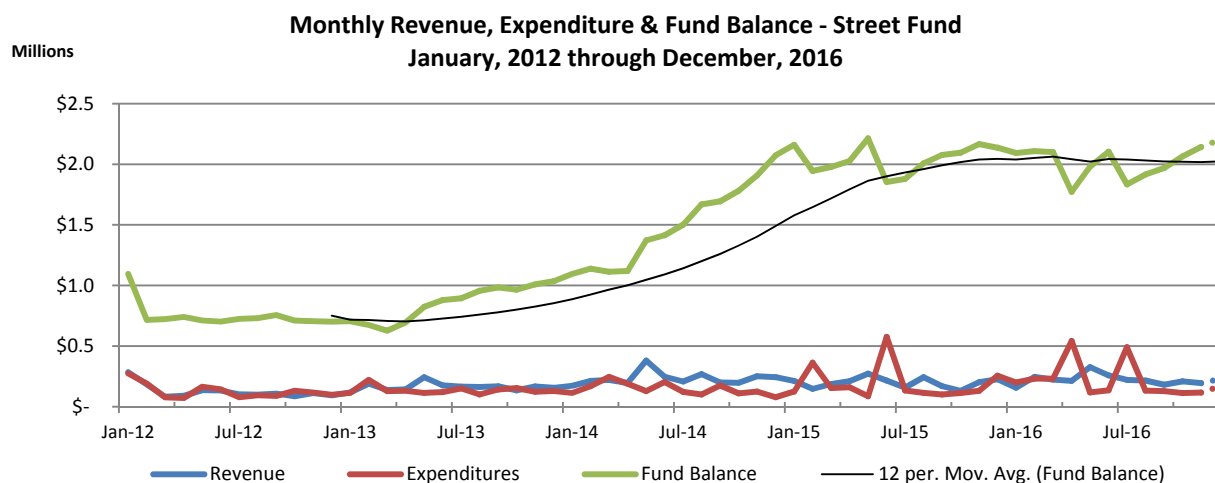
Spending on capital projects and equipment represents the largest expense category in the Street Fund. The 2016 budget in this category is \$1.13 million (39.12% of budget) and provides funding for street and roadway infrastructure maintenance and related equipment. Year to-date spending in this category is \$1.06 million, or 94.28% of budget. Including encumbrances (e.g., purchase orders) in the total, results in a spending commitment equal to 97.92% 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 \$772.8 thousand, or 26.79% of the fund's budget. Spending through November 30 is \$674.2 thousand, or 87.24% of budget. Spending in this category is up by \$77.4 thousand (12.97%) 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 \$529.1 thousand, or 18.34% of the fund's budget. Spending through November 30 is \$398.2 thousand, or 75.25% of budget. Including encumbrances in the calculation, the total spending commitment is \$253.7 thousand, or 93.27% of the budget. The primary reason for the higher spending ratio (versus a straight-line rate of 91.67%) is the creation of full-year purchase orders in January for materials and supplies. Spending in this category is higher than that in 2015 by \$39.0 thousand (10.86%).

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.

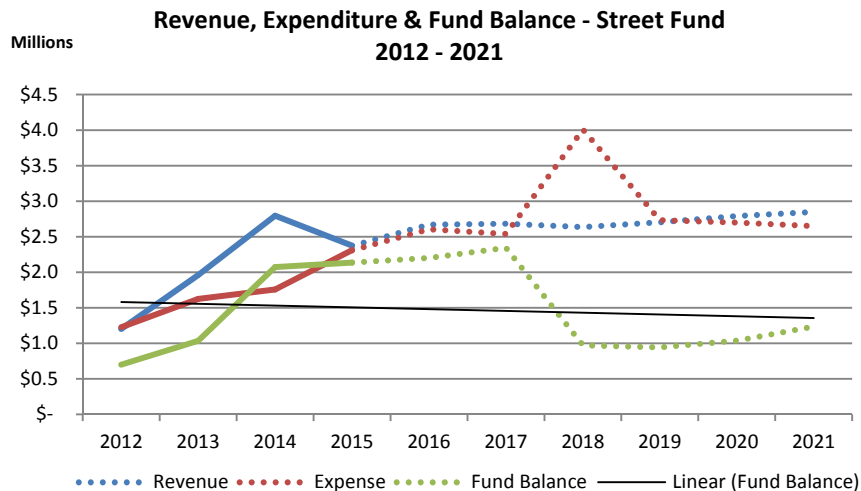
Fund Balance – The Street fund is the primary operating account for the city from which expenses associated with the maintenance of the city's streets, roads and rights-of-way are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future 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 on the right, although the balance of the Street fund increased from 2012 – 2015, it is projected to be somewhat stable through 2017. This chart has been updated with the proposed 2017 budget data through 2021. Current projections call for the fund balance to decrease dramatically in 2018 and 2019 due to increased capital spending. After 2019, however, the fund balance remains stabilized between \$1.0 and \$1.24 million.



CITY OF PATASKALA, OHIO
NOVEMBER 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	1,721,167	1,866,136	144,969	92.23%	1,496,471	1,625,141	128,670	92.08%	224,696	15.02%
Total Taxes	\$ 1,721,167	\$ 1,866,136	\$ 144,969	92.23%	\$ 1,496,471	\$ 1,625,141	\$ 128,670	92.08%	\$ 224,696	15.02%
Intergovernmental										
State-Shared Revenues	\$ 651,131	\$ 721,350	\$ 70,219	90.27%	\$ 611,026	\$ 675,000	\$ 63,974	90.52%	\$ 40,105	6.56%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 651,131	\$ 721,350	\$ 70,219	90.27%	\$ 611,026	\$ 675,000	\$ 63,974	90.52%	\$ 40,105	6.56%
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	\$ 23,565	\$ 22,500	\$ (1,065)	104.73%	\$ 15,777	\$ 10,000	\$ (5,777)	157.77%	\$ 7,788	49.37%
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	47,183	61,000	13,817	77.35%	24,369	30,000	5,631	81.23%	22,814	93.62%
Total Other Sources	\$ 70,748	\$ 83,500	\$ 12,752	84.73%	\$ 40,146	\$ 40,000	\$ (146)	100.36%	\$ 30,602	76.23%
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	\$ 2,443,055	\$ 2,670,995	\$ 227,940	91.47%	\$ 2,147,643	\$ 2,340,141	\$ 192,498	91.77%	\$ 295,411	13.76%
Adjustments:										
- Elim Impact of Interfund transfers/advances	\$ (9)	\$ (9)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (9)	100.00%
Total Adjustments to Revenue	\$ (9)	\$ (9)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (9)	100.00%
Adjusted Grand Total Revenue	\$ 2,443,046	\$ 2,670,986	\$ 227,940	91.47%	\$ 2,147,643	\$ 2,340,141	\$ 192,498	91.77%	\$ 295,402	13.75%

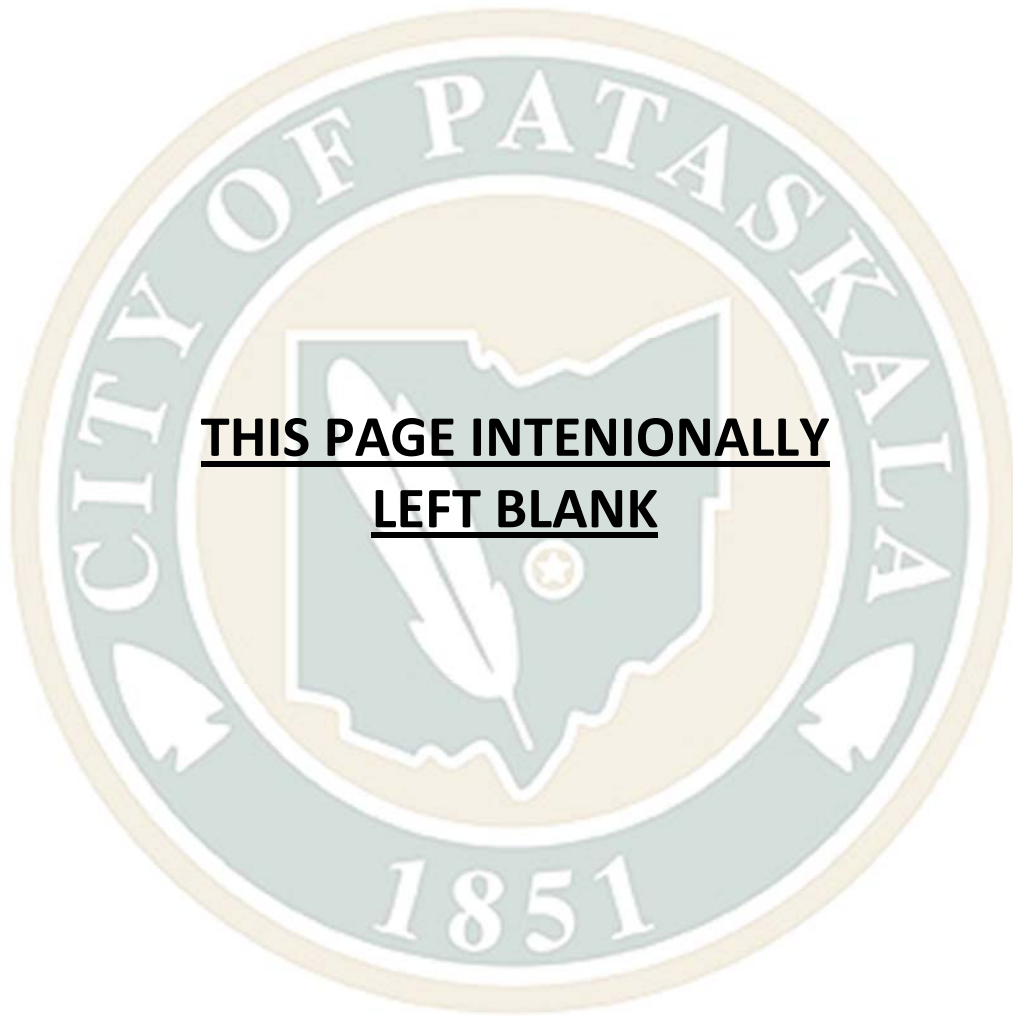
	YTD 2016	2016 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2015	YTD 2016 H/(L) YTD 2015	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 674,181	\$ 772,810	\$ 98,629	12.76%	\$ 26,886	\$ 71,743	9.28%	\$ 596,781	\$ 77,400	12.97%
Contractual Services	300,717	454,538	153,821	33.84%	117,818	36,003	7.92%	320,849	(20,132)	-6.27%
General Operating	398,190	529,144	130,954	24.75%	67,941	63,012	11.91%	359,183	39,007	10.86%
Capital Outlay	1,064,155	1,128,704	64,549	5.72%	41,023	23,527	2.08%	612,464	451,690	73.75%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	165,180	(165,180)	-100.00%
Grand Total Expenditures	\$ 2,437,243	\$ 2,885,195	\$ 447,952	15.53%	\$ 253,667	\$ 194,285	6.73%	\$ 2,054,458	\$ 382,785	18.63%
Adjustments:										
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (165,180)	\$ 165,180	-100.00%
Adjusted Grand Total Expenditures	\$ 2,437,243	\$ 2,885,195	\$ 447,952	15.53%	\$ 253,667	\$ 194,285	6.73%	\$ 1,889,278	\$ 547,965	29.00%
Ending Fund Balance										
(based on non-adjusted expenditures)	\$ 2,142,137	\$ 1,922,125			\$ 1,888,470			\$ 2,166,245	\$ (24,108)	-1.11%
		66.62%								

CITY OF PATASKALA, OHIO
2016 REVENUE BUDGET ANALYSIS - Street Fund (201)
THROUGH NOVEMBER 30, 2016

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	\$ 2,443,054.53	\$ 2,670,995.00	\$ 227,940.47	\$ 2,494,640.00	\$ 176,355.00
Taxes	\$ 1,721,166.95	\$ 1,866,136.00	\$ 144,969.05	\$ 1,792,131.00	\$ 74,005.00
Income Taxes	\$ 1,721,166.95	\$ 1,866,136.00	\$ 144,969.05	\$ 1,792,131.00	\$ 74,005.00
Intergovernmental	\$ 651,130.74	\$ 721,350.00	\$ 70,219.26	\$ 675,000.00	\$ 46,350.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 651,130.74	\$ 721,350.00	\$ 70,219.26	\$ 675,000.00	\$ 46,350.00
Miscellaneous Revenue	\$ 70,747.84	\$ 83,500.00	\$ 12,752.16	\$ 27,500.00	\$ 56,000.00
Investment Income	\$ 23,565.04	\$ 22,500.00	\$ (1,065.04)	\$ 7,500.00	\$ 15,000.00
Other Miscellaneous Revenue	\$ 47,182.80	\$ 61,000.00	\$ 13,817.20	\$ 20,000.00	\$ 41,000.00
Transfers & Advances	\$ 9.00	\$ 9.00	\$ -	\$ 9.00	\$ -
Transfers & Advances	\$ 9.00	\$ 9.00	\$ -	\$ 9.00	\$ -
Grand Total	\$ 2,443,054.53	\$ 2,670,995.00	\$ 227,940.47	\$ 2,494,640.00	\$ 176,355.00

CITY OF PATASKALA, OHIO
2015 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH NOVEMBER 30, 2015

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
201 - Street Fund	\$ 2,054,458.22	\$ 303,065.91	\$ 2,705,484.01	\$ 347,959.88	\$ 2,298,873.00	\$ 156,069.01	\$ 250,542.00
General Government	\$ 245,043.91	\$ 26,010.28	\$ 320,059.71	\$ 49,005.52	\$ 235,218.00	\$ 3,275.71	\$ 81,566.00
Salary & Related	\$ 42,083.19	\$ 765.44	\$ 48,179.00	\$ 5,330.37	\$ 31,613.00	\$ -	\$ 16,566.00
Contractual Services	\$ 202,960.72	\$ 25,244.84	\$ 271,880.71	\$ 43,675.15	\$ 203,605.00	\$ 3,275.71	\$ 65,000.00
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 30,158.17	\$ -	\$ 32,601.00	\$ 2,442.83	\$ 32,601.00	\$ -	\$ -
Salary & Related	\$ 30,158.17	\$ -	\$ 32,601.00	\$ 2,442.83	\$ 32,601.00	\$ -	\$ -
Finance	\$ 137,075.83	\$ 2,125.25	\$ 144,602.40	\$ 5,401.32	\$ 127,728.00	\$ 989.40	\$ 15,885.00
Salary & Related	\$ 39,361.64	\$ 779.69	\$ 43,571.00	\$ 3,429.67	\$ 43,571.00	\$ -	\$ -
Contractual Services	\$ 9,208.61	\$ 225.56	\$ 10,039.40	\$ 605.23	\$ 9,050.00	\$ 989.40	\$ -
General Operating	\$ 88,505.58	\$ 1,120.00	\$ 90,992.00	\$ 1,366.42	\$ 75,107.00	\$ -	\$ 15,885.00
Parks, Lands & Municipal Facil	\$ 12,999.30	\$ 3,403.18	\$ 22,565.80	\$ 6,163.32	\$ 21,500.00	\$ 1,065.80	\$ -
Contractual Services	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -
General Operating	\$ 12,999.30	\$ 3,403.18	\$ 21,565.80	\$ 5,163.32	\$ 20,500.00	\$ 1,065.80	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Service	\$ 1,464,001.01	\$ 271,527.20	\$ 2,020,475.10	\$ 284,946.89	\$ 1,845,446.00	\$ 150,738.10	\$ 24,291.00
Salary & Related	\$ 485,178.40	\$ 18,275.73	\$ 575,889.26	\$ 72,435.13	\$ 671,746.00	\$ 1,052.26	\$ (96,909.00)
Contractual Services	\$ 108,679.78	\$ 28,579.34	\$ 144,802.47	\$ 7,543.35	\$ 137,500.00	\$ 7,302.47	\$ -
General Operating	\$ 257,678.35	\$ 84,250.06	\$ 392,444.10	\$ 50,515.69	\$ 388,250.00	\$ 4,194.10	\$ -
Capital Outlay	\$ 612,464.48	\$ 140,422.07	\$ 907,339.27	\$ 154,452.72	\$ 647,950.00	\$ 138,189.27	\$ 121,200.00
Transfers & Advances	\$ 165,180.00	\$ -	\$ 165,180.00	\$ -	\$ 36,380.00	\$ -	\$ 128,800.00
Transfers & Advances	\$ 165,180.00	\$ -	\$ 165,180.00	\$ -	\$ 36,380.00	\$ -	\$ 128,800.00
Grand Total	\$ 2,054,458.22	\$ 303,065.91	\$ 2,705,484.01	\$ 347,959.88	\$ 2,298,873.00	\$ 156,069.01	\$ 250,542.00

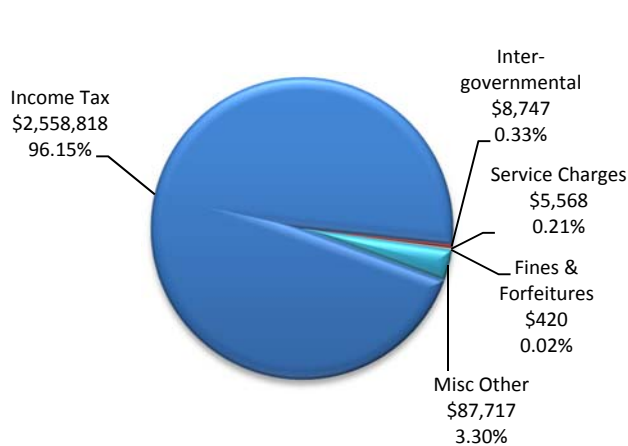


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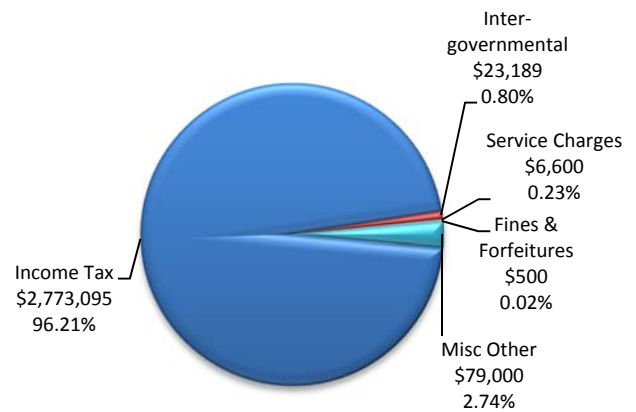
Police Fund (208)

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 \$2.66 million, which represents 92.23% of budget. Total revenue to-date is \$170.1 thousand (6.83%) higher than that collected during the same eleven-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

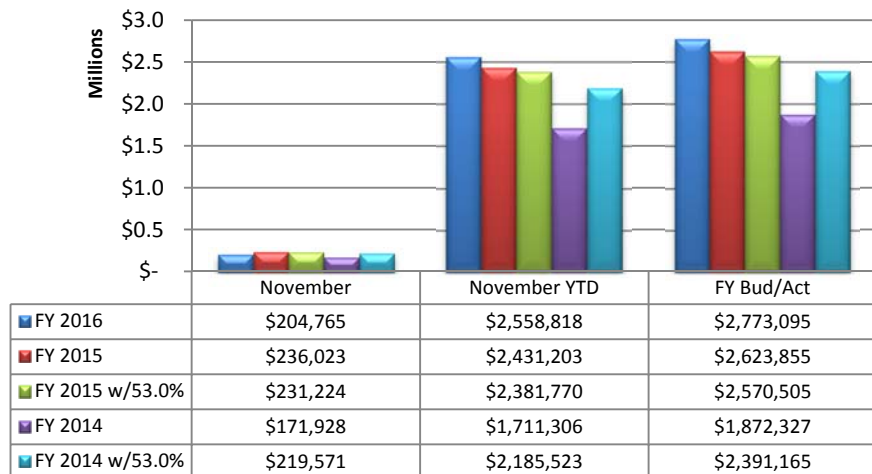


Police Fund Revenue - Budget



Income tax collections in November were \$204.8 thousand, and are down by \$31.3 thousand (13.24%) compared to the same period in 2015. Year to-date income tax revenues credited to the fund are \$2.56 million, and represent 92.27% of the 2016 budget. In comparison, last year’s collections through November 2015 were \$2.43 million, and represented 92.66% 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

Income Tax Collections - Police Fund



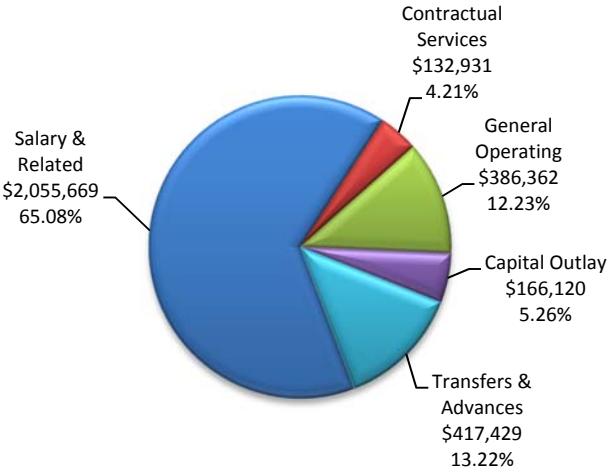
had the percentage not been modified in 2014 and 2015. Assuming that the current allocation was applied to prior years, YTD collections in 2016 would have been \$170.0 thousand (7.14%) higher than that in 2015,

and \$373.3 thousand (17.08%) 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 \$87.1 thousand (111% of budget), and is up by \$59.3 thousand (209.2%) from the same eleven-month period in 2015.

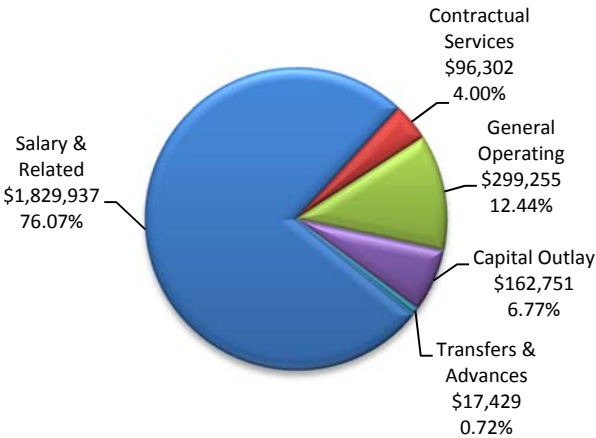
Expenditures – The Police fund has a total appropriated expenditure budget for 2016 of approximately \$3.16 million. Total spending through November 30 is approximately \$2.41 million, and is equal to 76.16% of budget. Excluding interfund transfers of \$417.4 thousand, total spending is equal to 87.13% of budget. Including encumbrances (e.g., purchase orders) of \$133.0 thousand in the total results in total spending equal to 91.98% of budget. Compared to the same eleven-month period in 2015 (and excluding transfers), the total is up by \$161.2 thousand (7.24%), 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 \$2.06 million, or 65.08% of the fund’s budget. Spending through November 30 is \$1.83 million, or 89.02% of budget, and is slightly below expectations at this point in the year. Overall spending in this category is up by \$121.4 thousand (7.11%) from the level in 2015.

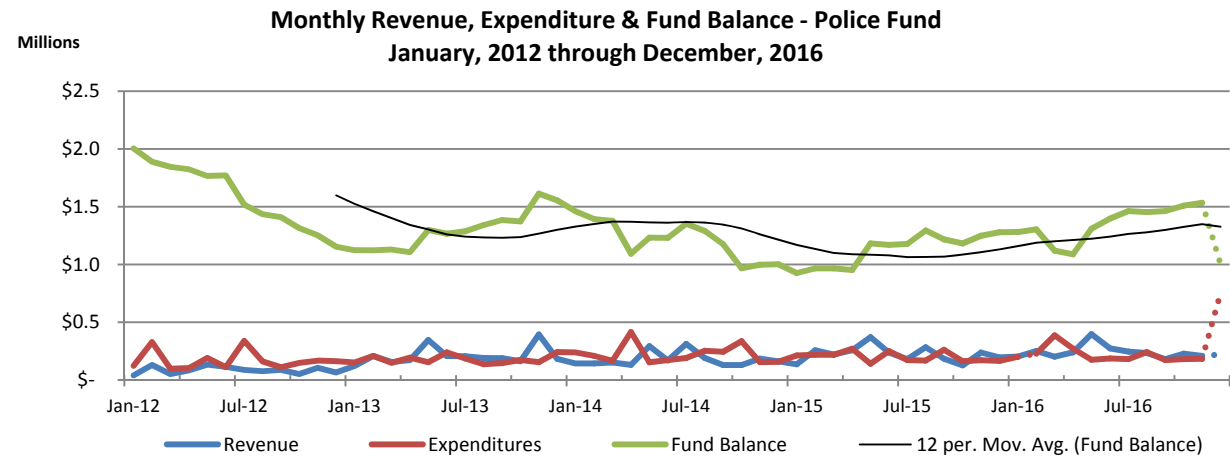
General operating expenditures is the next major expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2016 budget of \$386.4 thousand, or 12.23% of the total fund expenditure budget. Year to-date 2016 spending in this category is \$299.3 thousand, or 77.45% of budget, and is down by \$10.6 thousand (3.42%) from the same eleven-month period in 2015. Including encumbrances (e.g., purchase orders) in the total results in total spending commitments equal to 91.98% of the FY 2016 budget.

Spending on capital equipment is another significant expense category in the Police fund. The 2016 budget in this category is \$166.1 thousand (5.26% of budget) and provides funding for the acquisition of Police cruisers, law enforcement-related equipment and other capital improvements. Year to-date spending

through November 30 in this category is \$162.8 thousand (97.97% of budget).

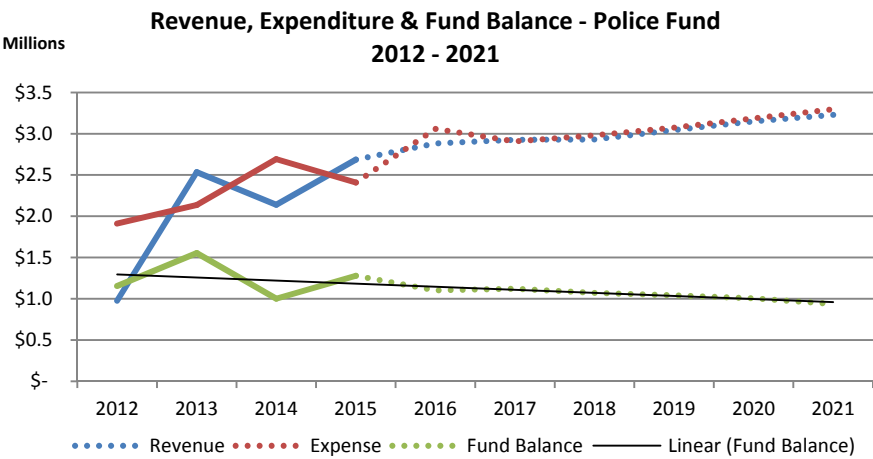
The approved 2016 budget in the Police fund included interfund transfers of \$417.4 thousand. The purpose of the transfers are to: (1) provide \$17.4 thousand funding to the Debt Service (401) fund to meet the department’s financial obligations on the LGIF loan for the construction of the MARCS tower; and (2) provide \$400 thousand funding for design and construction services associated with the proposed Police station. The \$17.4 thousand transfer between the funds was made during the month of April, and the \$400.0 thousand transfer will be made during December.

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 above, 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 remain mostly stable through 2021 (see chart at bottom of previous page). This chart has been updated with the approved 2017 budget data through 2021.

CITY OF PATASKALA, OHIO
NOVEMBER 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	2,558,818	2,773,095	214,277	92.27%	2,431,203	2,640,199	208,996	92.08%	127,614	5.25%
Total Taxes	\$ 2,558,818	\$ 2,773,095	\$ 214,277	92.27%	\$ 2,431,203	\$ 2,640,199	\$ 208,996	92.08%	\$ 127,614	5.25%
Intergovernmental										
State-Shared Revenues	\$ 8,747	\$ 6,500	\$ (2,247)	134.56%	\$ 6,259	\$ 4,500	\$ (1,759)	139.09%	\$ 2,488	39.74%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	-	16,689	16,689	0.00%	16,689	-	(16,689)	100.00%	(16,689)	-100.00%
Total Intergovernmental	\$ 8,747	\$ 23,189	\$ 14,442	37.72%	\$ 22,948	\$ 4,500	\$ (18,448)	509.96%	\$ (14,202)	-61.89%
Charges for Service										
General Government Fees	\$ 5,568	\$ 6,600	\$ 1,032	84.36%	\$ 7,976	\$ 7,500	\$ (476)	106.35%	\$ (2,408)	-30.19%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 5,568	\$ 6,600	\$ 1,032	84.36%	\$ 7,976	\$ 7,500	\$ (476)	106.35%	\$ (2,408)	-30.19%
Fines & Forfeitures										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	420	500	80	84.00%	630	1,000	370	63.00%	(210)	-33.33%
Total Fines, Licenses & Permits	\$ 420	\$ 500	\$ 80	84.00%	\$ 630	\$ 1,000	\$ 370	63.00%	\$ (210)	-33.33%
Special Assessments										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 15,999	\$ 12,500	\$ (3,499)	127.99%	\$ 8,668	\$ 6,500	\$ (2,168)	133.36%	\$ 7,331	84.57%
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	71,718	66,500	(5,218)	107.85%	19,702	37,500	17,798	52.54%	52,016	264.01%
Total Other Sources	\$ 87,717	\$ 79,000	\$ (8,717)	111.03%	\$ 28,370	\$ 44,000	\$ 15,630	64.48%	\$ 59,347	209.18%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 2,661,269	\$ 2,882,384	\$ 221,115	92.33%	\$ 2,491,128	\$ 2,697,199	\$ 206,071	92.36%	\$ 170,141	6.83%
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	\$ 2,661,269	\$ 2,882,384	\$ 221,115	92.33%	\$ 2,491,128	\$ 2,697,199	\$ 206,071	92.36%	\$ 170,141	6.83%

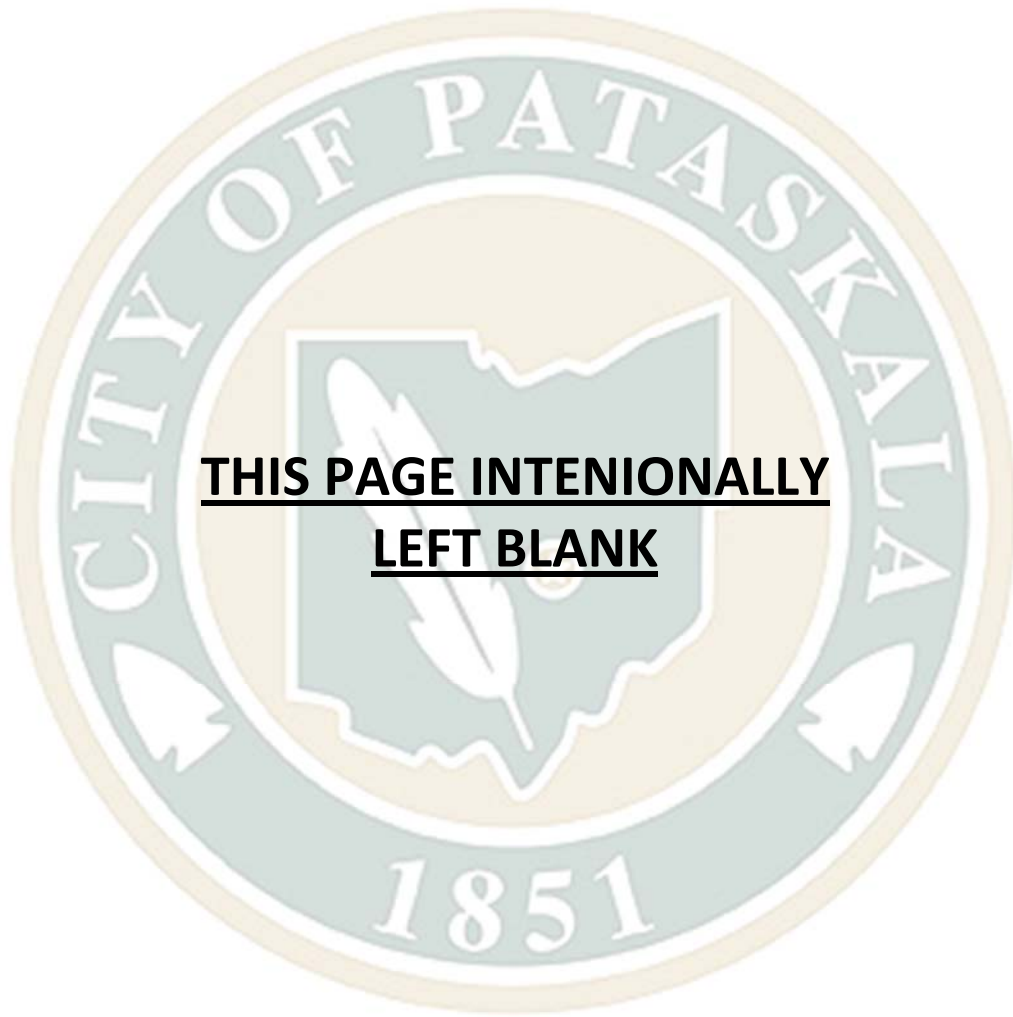
	YTD 2016	2016 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2015	YTD 2016 H/(L) YTD 2015	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 1,829,937	\$ 2,055,669	\$ 225,732	10.98%	\$ 67,432	\$ 158,300	7.70%	\$ 1,708,522	\$ 121,415	7.11%
Contractual Services	96,302	132,931	36,629	27.55%	19,129	17,500	13.16%	74,710	21,592	28.90%
General Operating	299,255	386,362	87,107	22.55%	46,427	40,680	10.53%	309,841	(10,586)	-3.42%
Capital Outlay	162,751	166,120	3,369	2.03%	-	3,369	2.03%	133,983	28,768	21.47%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	17,429	417,429	400,000	95.82%	-	400,000	95.82%	17,500	(71)	-0.41%
Grand Total Expenditures	\$ 2,405,674	\$ 3,158,511	\$ 752,837	23.84%	\$ 132,987	\$ 619,850	19.62%	\$ 2,244,555	\$ 161,119	7.18%
Adjustments:										
- Interfund transfers & advances	\$ (17,429)	\$ (417,429)	\$ (434,858)	104.18%	\$ -	\$ 400,000	95.82%	\$ (17,500)	\$ 71	-0.41%
Total Adjustments	\$ (17,429)	\$ (417,429)	\$ (400,000)	95.82%	\$ -	\$ 400,000	95.82%	\$ (17,500)	\$ 71	-0.41%
Adjusted Grand Total Expenditures	\$ 2,388,245	\$ 2,741,082	\$ 352,837	12.87%	\$ 132,987	\$ 219,850	8.02%	\$ 2,227,055	\$ 161,190	7.24%
Ending Fund Balance	\$ 1,534,193	\$ 1,002,471			\$ 1,401,205			\$ 1,248,307	\$ 285,885	22.90%
		31.74%								

CITY OF PATASKALA, OHIO
2016 REVENUE BUDGET ANALYSIS - Police Fund (208)
THROUGH NOVEMBER 30, 2016

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	\$ 2,661,268.84	\$ 2,882,384.00	\$ 221,115.16	\$ 2,741,484.00	\$ 140,900.00
Taxes	\$ 2,558,817.66	\$ 2,773,095.00	\$ 214,277.34	\$ 2,664,295.00	\$ 108,800.00
Income Taxes	\$ 2,558,817.66	\$ 2,773,095.00	\$ 214,277.34	\$ 2,664,295.00	\$ 108,800.00
Intergovernmental	\$ 8,746.56	\$ 23,189.00	\$ 14,442.44	\$ 21,189.00	\$ 2,000.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ -	\$ 16,689.00	\$ 16,689.00	\$ 16,689.00	\$ -
State-Shared Revenues	\$ 8,746.56	\$ 6,500.00	\$ (2,246.56)	\$ 4,500.00	\$ 2,000.00
Charges for Service	\$ 5,567.65	\$ 6,600.00	\$ 1,032.35	\$ 7,500.00	\$ (900.00)
General Government Fees	\$ 5,567.65	\$ 6,600.00	\$ 1,032.35	\$ 7,500.00	\$ (900.00)
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ 420.00	\$ 500.00	\$ 80.00	\$ 1,000.00	\$ (500.00)
Other Fines & Forfeitures	\$ 420.00	\$ 500.00	\$ 80.00	\$ 1,000.00	\$ (500.00)
Miscellaneous Revenue	\$ 87,716.97	\$ 79,000.00	\$ (8,716.97)	\$ 47,500.00	\$ 31,500.00
Investment Income	\$ 15,999.27	\$ 12,500.00	\$ (3,499.27)	\$ 7,500.00	\$ 5,000.00
Other Miscellaneous Revenue	\$ 71,717.70	\$ 66,500.00	\$ (5,217.70)	\$ 40,000.00	\$ 26,500.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,661,268.84	\$ 2,882,384.00	\$ 221,115.16	\$ 2,741,484.00	\$ 140,900.00

CITY OF PATASKALA, OHIO
2015 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH NOVEMBER 30, 2015

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	\$ 2,244,554.79	\$ 75,296.32	\$ 2,587,735.68	\$ 267,884.57	\$ 2,476,529.00	\$ 26,725.68	\$ 84,481.00
General Government	\$ 50,792.63	\$ 640.00	\$ 59,000.00	\$ 7,567.37	\$ 59,000.00	\$ -	\$ -
Contractual Services	\$ 50,792.63	\$ 640.00	\$ 59,000.00	\$ 7,567.37	\$ 59,000.00	\$ -	\$ -
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 29,189.18	\$ -	\$ 32,601.00	\$ 3,411.82	\$ 32,601.00	\$ -	\$ -
Salary & Related	\$ 29,189.18	\$ -	\$ 32,601.00	\$ 3,411.82	\$ 32,601.00	\$ -	\$ -
Finance	\$ 192,892.78	\$ 1,005.25	\$ 201,932.61	\$ 8,034.58	\$ 175,009.00	\$ 1,523.61	\$ 25,400.00
Salary & Related	\$ 39,361.64	\$ 779.69	\$ 43,571.00	\$ 3,429.67	\$ 43,571.00	\$ -	\$ -
Contractual Services	\$ 9,742.82	\$ 225.56	\$ 10,573.61	\$ 605.23	\$ 9,050.00	\$ 1,523.61	\$ -
General Operating	\$ 143,788.32	\$ -	\$ 147,788.00	\$ 3,999.68	\$ 122,388.00	\$ -	\$ 25,400.00
Parks, Lands & Municipal Facilities	\$ 35,956.48	\$ 4,125.69	\$ 42,480.39	\$ 2,398.22	\$ 25,500.00	\$ 16,980.39	\$ -
Contractual Services	\$ 4,147.25	\$ 324.00	\$ 5,000.00	\$ 528.75	\$ 4,500.00	\$ -	\$ 500.00
General Operating	\$ 16,809.23	\$ 3,801.69	\$ 22,480.39	\$ 1,869.47	\$ 21,000.00	\$ 1,980.39	\$ (500.00)
Capital Outlay	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ -
Police	\$ 1,918,223.72	\$ 69,525.38	\$ 2,234,221.68	\$ 246,472.58	\$ 2,166,919.00	\$ 8,221.68	\$ 59,081.00
Salary & Related	\$ 1,639,971.12	\$ 29,476.26	\$ 1,879,979.40	\$ 210,532.02	\$ 1,865,162.00	\$ 736.40	\$ 14,081.00
Contractual Services	\$ 10,026.92	\$ 1,692.00	\$ 11,988.00	\$ 269.08	\$ 11,970.00	\$ 18.00	\$ -
General Operating	\$ 149,243.17	\$ 37,237.12	\$ 212,254.28	\$ 25,773.99	\$ 204,787.00	\$ 7,467.28	\$ -
Capital Outlay	\$ 118,982.51	\$ 1,120.00	\$ 130,000.00	\$ 9,897.49	\$ 85,000.00	\$ -	\$ 45,000.00
Transfers & Advances	\$ 17,500.00	\$ -	\$ 17,500.00	\$ -	\$ 17,500.00	\$ -	\$ -
Transfers & Advances	\$ 17,500.00	\$ -	\$ 17,500.00	\$ -	\$ 17,500.00	\$ -	\$ -
Grand Total	\$ 2,244,554.79	\$ 75,296.32	\$ 2,587,735.68	\$ 267,884.57	\$ 2,476,529.00	\$ 26,725.68	\$ 84,481.00



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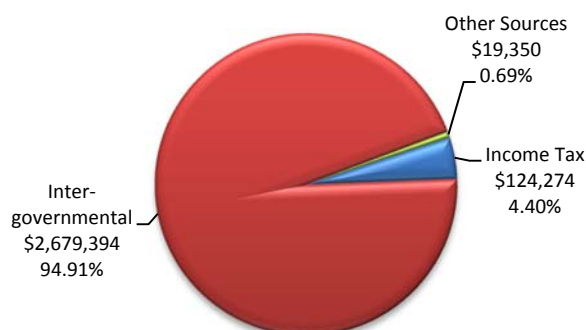
Capital Improvements Fund (301)

Revenue – The Capital Improvements Fund has a 2016 revenue budget of approximately \$2.82 million. The fund’s primary revenue sources are income taxes and intergovernmental revenues. On a year to-date-year basis, the Capital Improvements fund has been credited with total revenue of approximately \$539.8 thousand, which represents 19.12% of budget. Excluding the impact of \$2.68 million in grant/loan revenue from the equation results in a collection rate of 84.43% of budget. The adjusted eleven-month total is somewhat 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**



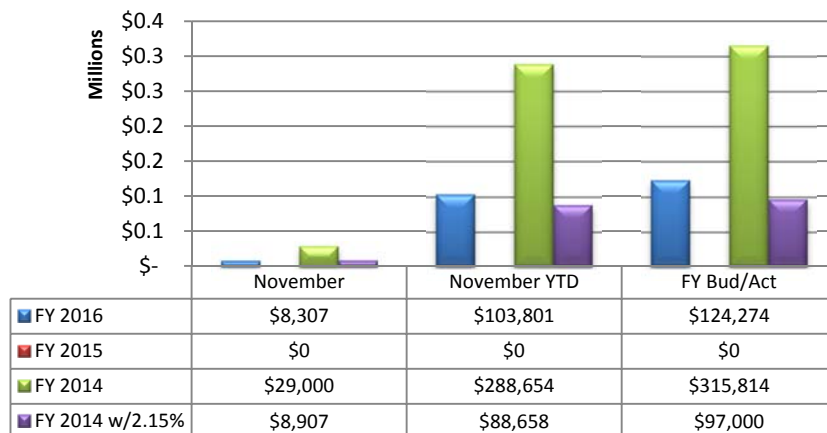
**Capital Improvements Fund
Revenue Budget**



For 2016, income taxes are the primary external revenue source for the Capital Improvements fund. Income tax collections in November were \$8.3 thousand. Year to-date income tax revenues credited to the fund represent 83.53% of budget, which is lower than the straight-line rate of 91.67%. 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%

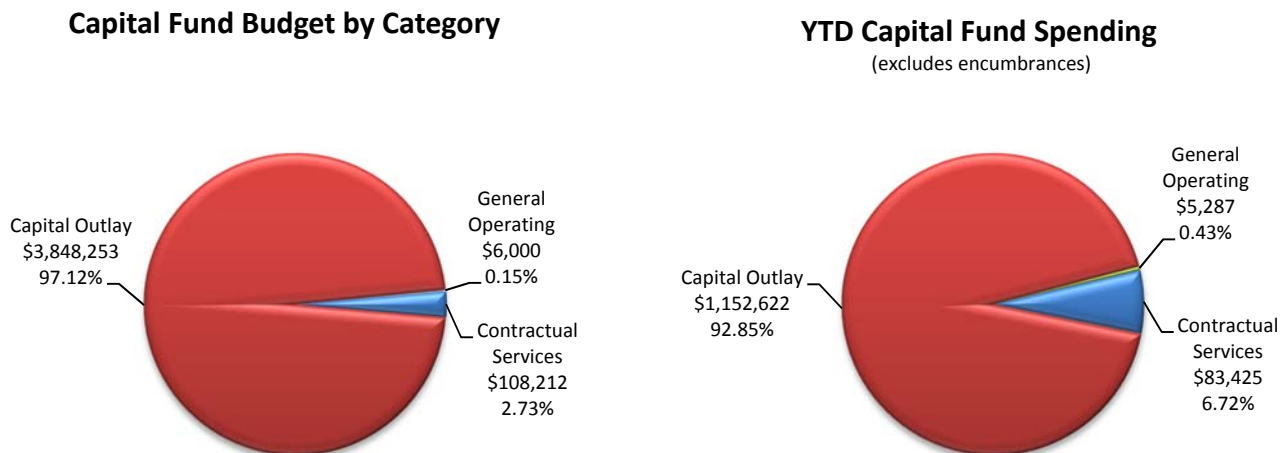
in 2012, 6.75% in 2013, and then increased to 7.0% in 2014, and eliminated entirely in 2015. Adjusting for the change in allocations rates (see purple bar in chart to the right) reflect the revenue that would have been allocated to the fund had the percentage not been modified in 2014. Assuming that the current allocation was applied to prior years, YTD collections in 2016 would have been \$15.1 thousand (17.08%)

**Income Tax Collections
Capital Improvements Fund**



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 \$3.96 million. Total spending through November 30 was \$1.24 million, and is equal to 31.33% of the budget. Including encumbrances (e.g., purchase orders) of \$460.2 thousand in the total results in total spending equal to 42.94% of budget. Compared to the same eleven-month period in 2015 (and excluding transfers), the total is up by \$160.1 thousand (14.8%) and is due primarily to increased spending in the Capital Outlay category, partially offset by reduced spending in contractual services.



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 \$3.85 million, (97.12% of budget), and provides funding for the construction of a number of infrastructure improvements. Spending through November 30 is \$1.15 million, and represents 29.95% 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*	416,836	416,836	0
Mink Street Improvements – Phase II Construction	2,590,891	575,277	2,015,614
SR-310 Improvements Project (ODOT grant funded)	680,000	482,950	197,050
2016 Street Improvement Program	60,000	55,390	4,610
Taylor Road/Cleveland Avenue Trail	70,000	40,000	30,000
GRAND TOTAL	\$3,848,253	\$1,600,979	\$2,247,274

Contractual services is another major expense category in the general fund. The 2016 budget in this category is \$108.2 thousand (2.73% of budget) and provides for non-employee personal services, principally engineering and construction inspection services, as well as income tax collection fees. Spending through

November 30 is \$83.4 thousand, or 77.09% of budget. Including encumbrances in the calculation, the total spending commitment is \$95.3 thousand, or 88.03% 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*	\$49,512	\$49,512	\$0
City Hall public area improvements	15,000	14,250	750
Council Chambers facility improvements	10,000	500	9,500
Columbia Road bridge engineering	33,700	31,000	2,700
GRAND TOTAL	\$108,212	\$95,262	\$12,950

General Operating is the other remaining expense category in the Capital Improvements fund. The 2016 budget in this category is \$6.0 thousand (0.15% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through November 30 is \$5.3 thousand, and represents 88.12% 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	\$5,287	\$713
GRAND TOTAL	\$6,000	\$5,287	\$713

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 \$734.7 thousand, which equates to a reserve ratio equal to 18.54% 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
NOVEMBER 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	103,801	124,274	20,473	83.53%	-	-	-	0.00%	103,801	100.00%
Total Taxes	\$ 103,801	\$ 124,274	\$ 20,473	83.53%	\$ -	\$ -	\$ -	0.00%	\$ 103,801	100.00%
Intergovernmental										
State-Shared Revenues	\$ 355	\$ 500	\$ 145	70.96%	\$ -	\$ -	\$ -	0.00%	\$ 355	100.00%
Grants & Loans	418,063	2,678,894	2,260,831	15.61%	-	1,038,600	1,038,600	0.00%	418,063	100.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 418,418	\$ 2,679,394	\$ 2,260,976	15.62%	\$ -	\$ 1,038,600	\$ 1,038,600	0.00%	\$ 418,418	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	\$ 17,523	\$ 19,350	\$ 1,827	90.56%	\$ 14,319	\$ 5,000	\$ (9,319)	286.38%	\$ 3,204	22.37%
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	-	(8)	100.00%	39,797	39,797	0	100.00%	(39,789)	-99.98%
Total Other Sources	\$ 17,531	\$ 19,350	\$ 1,819	90.60%	\$ 54,116	\$ 44,797	\$ (9,319)	120.80%	\$ (36,585)	-67.60%
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	\$ 539,750	\$ 2,823,018	\$ 2,283,268	19.12%	\$ 2,576,390	\$ 3,605,671	\$ 1,029,281	71.45%	\$ (2,036,640)	-79.05%
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	\$ 539,750	\$ 2,823,018	\$ 2,283,268	19.12%	\$ 54,116	\$ 1,083,397	\$ 1,029,281	5.00%	\$ 485,634	897.40%

	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	83,425	108,212	24,786	22.91%	11,836	12,950	11.97%	211,821	(128,395)	-60.62%
General Operating	5,287	6,000	713	11.88%	-	713	11.88%	-	5,287	100.00%
Capital Outlay	1,152,622	3,848,253	2,695,631	70.05%	448,357	2,247,274	58.40%	869,446	283,176	32.57%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	100,000	(100,000)	-100.00%
Grand Total Expenditures	\$ 1,241,335	\$ 3,962,465	\$ 2,721,130	68.67%	\$ 460,194	\$ 2,260,937	57.06%	\$ 1,181,267	\$ 60,068	5.09%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (100,000)	\$ 100,000	-100.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (100,000)	\$ 100,000	-100.00%
Adjusted Grand Total Expenditures	\$ 1,241,335	\$ 3,962,465	\$ 2,721,130	68.67%	\$ 460,194	\$ 2,260,937	57.06%	\$ 1,081,267	\$ 160,068	14.80%
Ending Fund Balance	\$ 1,172,605	\$ 734,742			\$ 712,411			\$ 2,000,696	\$ (828,091)	-41.39%
(based on non-adjusted expenditures)		18.54%								

CITY OF PATASKALA, OHIO
2016 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (301)
THROUGH NOVEMBER 30, 2016

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	\$ 539,749.82	\$ 2,823,018.00	\$ 2,283,268.18	\$ 663,824.00	\$ 2,159,194.00
Taxes	\$ 103,801.11	\$ 124,274.00	\$ 20,472.89	\$ 108,274.00	\$ 16,000.00
Income Taxes	\$ 103,801.11	\$ 124,274.00	\$ 20,472.89	\$ 108,274.00	\$ 16,000.00
Intergovernmental	\$ 418,417.73	\$ 2,679,394.00	\$ 2,260,976.27	\$ 550,500.00	\$ 2,128,894.00
Grants & Loans	\$ 418,062.91	\$ 2,678,894.00	\$ 2,260,831.09	\$ 550,000.00	\$ 2,128,894.00
State-Shared Revenues	\$ 354.82	\$ 500.00	\$ 145.18	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 17,530.98	\$ 19,350.00	\$ 1,819.02	\$ 5,050.00	\$ 14,300.00
Investment Income	\$ 17,522.58	\$ 19,350.00	\$ 1,827.42	\$ 5,050.00	\$ 14,300.00
Other Miscellaneous Revenue	\$ 8.40	\$ -	\$ (8.40)	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 539,749.82	\$ 2,823,018.00	\$ 2,283,268.18	\$ 663,824.00	\$ 2,159,194.00

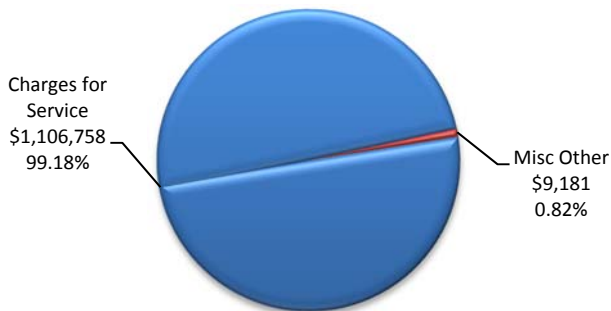
CITY OF PATASKALA, OHIO
2015 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH NOVEMBER 30, 2015

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	\$ 1,181,267.20	\$ 600,646.64	\$ 3,476,990.78	\$ 1,695,076.94	\$ 2,957,200.00	\$ 258,519.65	\$ 261,271.13
General Government	\$ 211,820.74	\$ 53,416.84	\$ 329,000.00	\$ 63,762.42	\$ 329,000.00	\$ -	\$ -
Contractual Services	\$ 211,820.74	\$ 53,416.84	\$ 329,000.00	\$ 63,762.42	\$ 329,000.00	\$ -	\$ -
Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facil	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00	\$ 130,000.00	\$ -	\$ (90,000.00)
General Operating	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 120,000.00	\$ -	\$ (90,000.00)
Public Service	\$ 869,446.46	\$ 547,229.80	\$ 3,007,990.78	\$ 1,591,314.52	\$ 2,498,200.00	\$ 258,519.65	\$ 251,271.13
Capital Outlay	\$ 869,446.46	\$ 547,229.80	\$ 3,007,990.78	\$ 1,591,314.52	\$ 2,498,200.00	\$ 258,519.65	\$ 251,271.13
Transfers & Advances	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
Transfers & Advances	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
Grand Total	\$ 1,181,267.20	\$ 600,646.64	\$ 3,476,990.78	\$ 1,695,076.94	\$ 2,957,200.00	\$ 258,519.65	\$ 261,271.13

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 \$1.12 million, which represents 94.17% of budget. The total revenue amount is up by \$50.6 thousand (4.75%) when compared against the same eleven-month period in 2015.

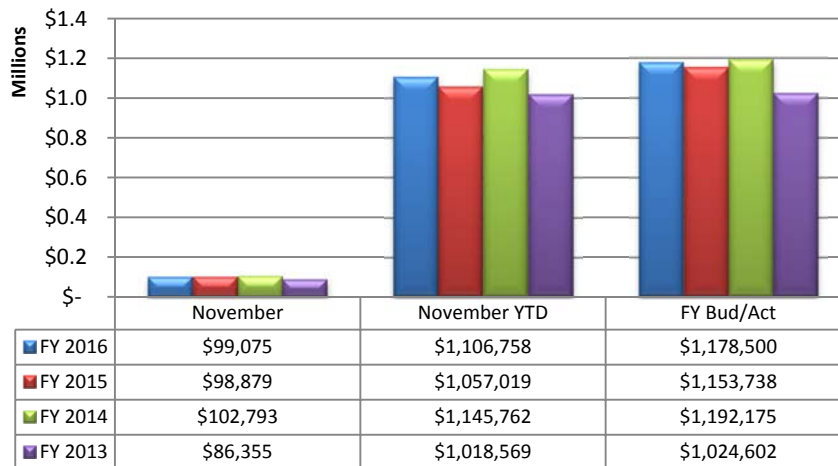
YTD Water Fund Revenue by Source



Water Fund Revenue - Budget



Usage Fee Collections - Water Fund



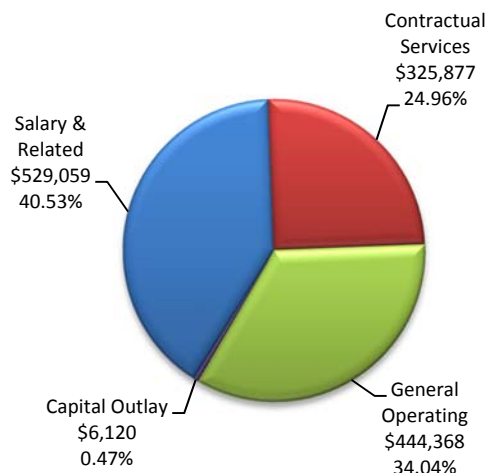
Charges for service represent the primary revenue category in this fund, and are generated by water customer billings. Year to-date revenues credited to the fund are \$1.1 million, or 93.91% of budget. In comparison, collections for the same eleven-month period in 2015 were \$1.06 million, and represented 91.62% of full-year 2015 collections. The 2016 year to-date collections amount represents an

increase of \$49.7 thousand (4.7%) 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 \$9.2 thousand, and the revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges.

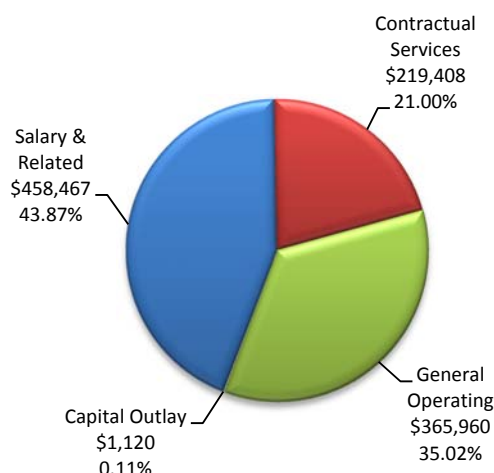
Expenditures – The Water Operations fund has a total appropriated expenditure budget for 2016 of approximately \$1.31 million. Total spending through November 30 is approximately \$1.04 million, or 80.05% of budget, which is well below the 91.67% anticipated rate if all spending was done consistently throughout the year. Including encumbrances (e.g., purchase orders) of \$157.1 thousand in the total results in total committed spending equal to 92.09% 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)



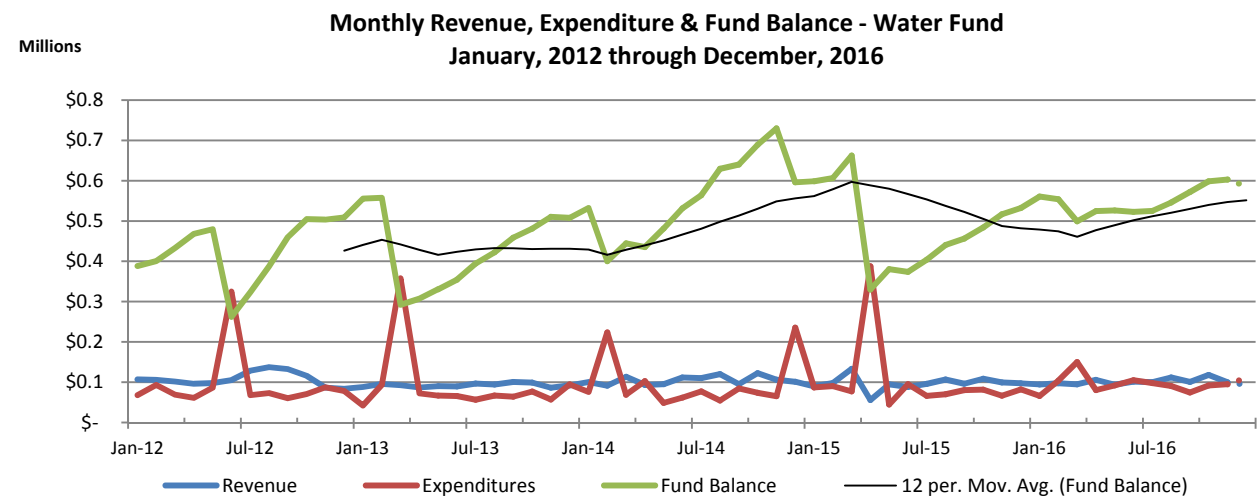
For 2016, salaries, wages and other employee-related costs is the primary major expense category in the Water Operations fund with a 2016 budget of \$529.1 thousand, or 40.53% of the total fund budget. Spending through November 30 is \$458.5 thousand, and reflects 87.66% of budget. Compared to the same eleven-month period in 2015, spending is up by \$38.2 thousand or 9.1%. 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 \$444.4 thousand, or 34.04% of the fund budget. Spending through November 30 is \$366.0 thousand, or 82.36% of budget. Including encumbrances of \$55.4 thousand in the calculation results in a total spending commitment of \$421.4 thousand, or 94.83% of budget. Spending in this category is up by \$45.9 thousand (14.35%) when compared to the same eleven-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?).

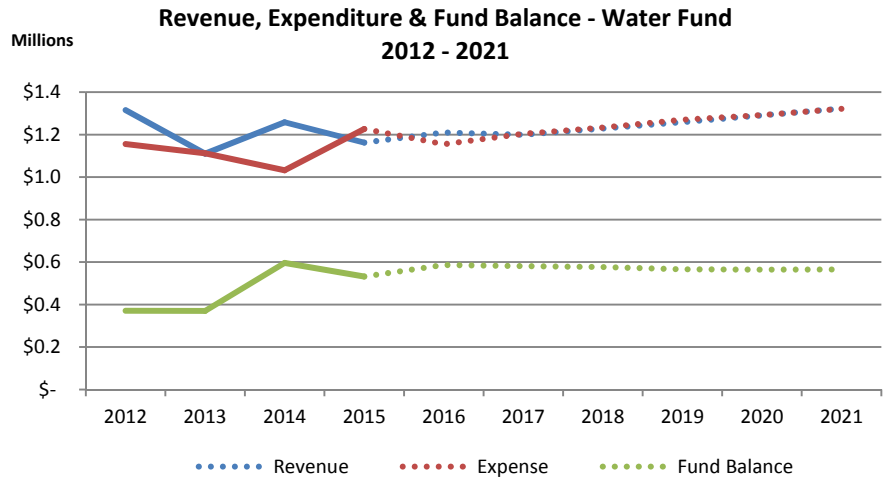


The chart above plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed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

The 2016 budget projects a year-end fund balance of \$411.6 thousand, which equates to a reserve ratio equal to 31.53% 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 been in excess of expenditures. It is these transfers that have caused the trend line to be slightly negatively sloped.

During 2015, the year-end balance in the fund declined to approximately \$532 thousand,



but is expected to increase to \$586.6 thousand in 2016. From 2017 through 2021, the fund balance is expected to stabilize around \$580 thousand each year (see chart at the bottom of the previous page). This chart has been updated with the approved 2017 budget data through 2021.

CITY OF PATASKALA, OHIO
NOVEMBER 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			\$ 595,945	\$ 595,945				
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	1,106,758	1,178,500	71,742	93.91%	1,057,019	1,142,500	85,481	92.52%	49,739	4.71%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 1,106,758	\$ 1,178,500	\$ 71,742	93.91%	\$ 1,057,019	\$ 1,142,500	\$ 85,481	92.52%	\$ 49,739	4.71%
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	\$ 4,686	\$ 4,540	\$ (146)	103.21%	\$ 3,225	\$ 3,500	\$ 275	92.14%	\$ 1,461	45.30%
	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	4,495	2,000	(2,495)	224.74%	5,060	8,500	3,440	59.53%	(566)	-11.18%
	Total Other Sources	\$ 9,181	\$ 6,540	\$ (2,641)	140.38%	\$ 8,285	\$ 12,000	\$ 3,715	69.04%	\$ 895	10.81%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 1,115,939	\$ 1,185,040	\$ 69,101	94.17%	\$ 1,065,305	\$ 1,154,500	\$ 89,195	92.27%	\$ 50,634	4.75%
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	\$ 1,115,939	\$ 1,185,040	\$ 69,101	94.17%	\$ 1,065,305	\$ 1,154,500	\$ 89,195	92.27%	\$ 50,634	4.75%

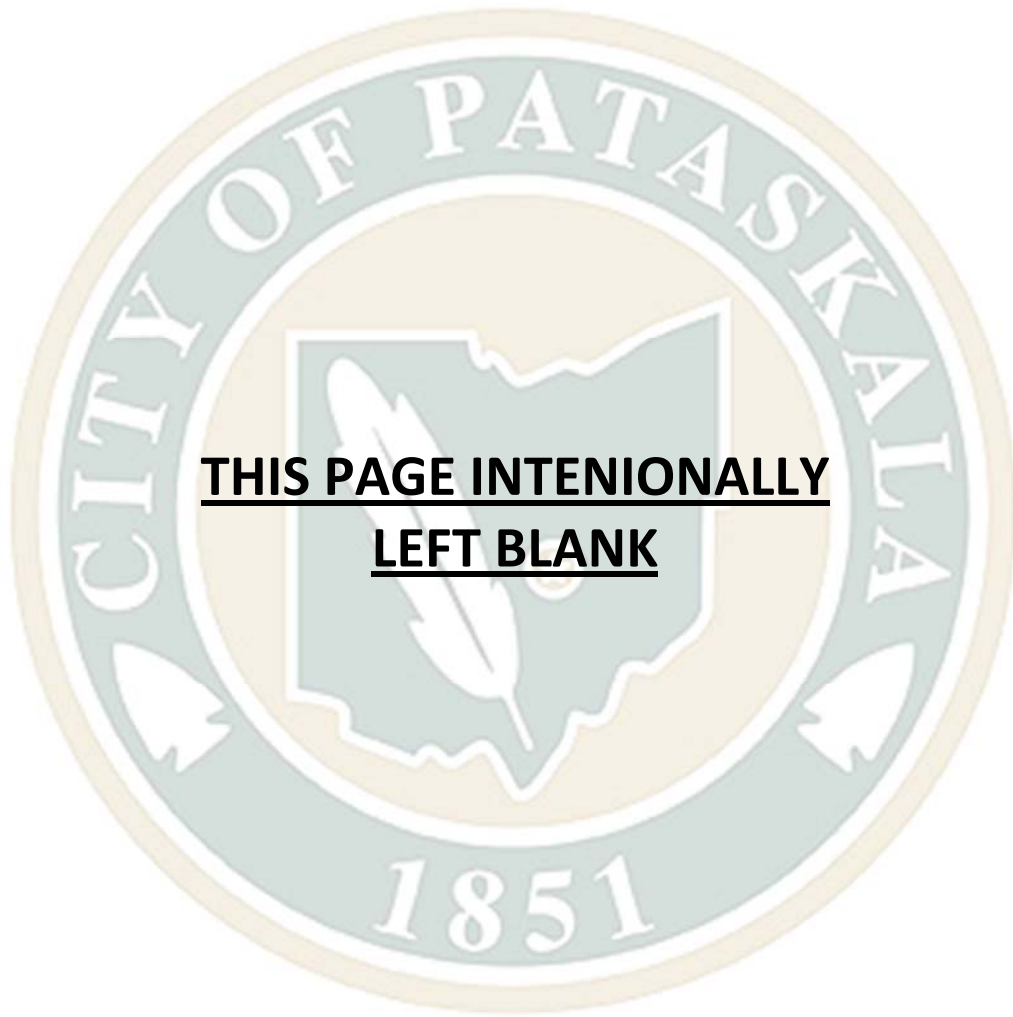
	YTD 2016	2016 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2015	YTD 2016 H/(L) YTD 2015	% H/(L)
<u>EXPENDITURE & ENCUMBRANCES</u>										
Salary & Related	\$ 458,467	\$ 529,059	\$ 70,592	13.34%	\$ 18,315	\$ 52,277	9.88%	\$ 420,233	\$ 38,234	9.10%
Contractual Services	219,408	325,877	106,469	32.67%	80,896	25,573	7.85%	92,684	126,724	136.73%
General Operating	365,960	444,368	78,409	17.64%	55,438	22,971	5.17%	320,045	45,915	14.35%
Capital Outlay	1,120	6,120	5,000	81.70%	2,500	2,500	40.85%	1,645	(525)	-31.91%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	310,000	(310,000)	-100.00%
Grand Total Expenditures	<u>\$ 1,044,955</u>	<u>\$ 1,305,425</u>	<u>\$ 260,470</u>	<u>19.95%</u>	<u>\$ 157,149</u>	<u>\$ 103,321</u>	<u>7.91%</u>	<u>\$ 1,144,607</u>	<u>\$ (99,652)</u>	<u>-8.71%</u>
<u>Adjustments:</u>										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (310,000)	\$ 310,000	-100.00%
Total Adjustments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ (310,000)</u>	<u>\$ 310,000</u>	<u>-100.00%</u>
Adjusted Grand Total Expenditures	<u>\$ 1,044,955</u>	<u>\$ 1,305,425</u>	<u>\$ 260,470</u>	<u>19.95%</u>	<u>\$ 157,149</u>	<u>\$ 103,321</u>	<u>7.91%</u>	<u>\$ 834,607</u>	<u>\$ 210,348</u>	<u>25.20%</u>
Ending Fund Balance	(based on non-adjusted expenditures)	<u>\$ 602,991</u>	<u>\$ 411,622</u>		<u>\$ 445,842</u>			<u>\$ 516,643</u>	\$ 86,348	16.71%
		31.53%								

CITY OF PATASKALA, OHIO
2016 REVENUE BUDGET ANALYSIS - Water Operations Fund (601)
THROUGH NOVEMBER 30, 2016

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	\$ 1,115,938.67	\$ 1,185,040.00	\$ 69,101.33	\$ 1,173,290.00	\$ 11,750.00
Charges for Service	\$ 1,106,757.97	\$ 1,178,500.00	\$ 71,742.03	\$ 1,161,250.00	\$ 17,250.00
Utility	\$ 1,106,757.97	\$ 1,178,500.00	\$ 71,742.03	\$ 1,161,250.00	\$ 17,250.00
Miscellaneous Revenue	\$ 9,180.70	\$ 6,540.00	\$ (2,640.70)	\$ 12,040.00	\$ (5,500.00)
Investment Income	\$ 4,685.90	\$ 4,540.00	\$ (145.90)	\$ 3,540.00	\$ 1,000.00
Other Miscellaneous Revenue	\$ 4,494.80	\$ 2,000.00	\$ (2,494.80)	\$ 8,500.00	\$ (6,500.00)
Grand Total	\$ 1,115,938.67	\$ 1,185,040.00	\$ 69,101.33	\$ 1,173,290.00	\$ 11,750.00

CITY OF PATASKALA, OHIO
2015 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH NOVEMBER 30, 2015

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	\$ 1,144,606.85	\$ 187,826.99	\$ 1,451,785.21	\$ 119,351.37	\$ 1,334,398.00	\$ 40,135.21	\$ 77,252.00
General Government	\$ 71,044.44	\$ 25,549.67	\$ 111,317.77	\$ 14,723.66	\$ 90,790.00	\$ 3,275.77	\$ 17,252.00
Salary & Related	\$ 33,666.47	\$ 537.17	\$ 38,542.00	\$ 4,338.36	\$ 25,290.00	\$ -	\$ 13,252.00
Contractual Services	\$ 37,377.97	\$ 25,012.50	\$ 72,775.77	\$ 10,385.30	\$ 65,500.00	\$ 3,275.77	\$ 4,000.00
Court & Legal	\$ 26,864.88	\$ 1,000.00	\$ 29,819.16	\$ 1,954.28	\$ 26,081.00	\$ 3,738.16	\$ -
Salary & Related	\$ 24,126.72	\$ -	\$ 26,081.00	\$ 1,954.28	\$ 26,081.00	\$ -	\$ -
Contractual Services	\$ 2,738.16	\$ 1,000.00	\$ 3,738.16	\$ -	\$ -	\$ 3,738.16	\$ -
Finance	\$ 40,763.97	\$ 649.39	\$ 44,958.58	\$ 3,545.22	\$ 43,959.00	\$ 999.58	\$ -
Salary & Related	\$ 31,489.33	\$ 423.85	\$ 34,859.00	\$ 2,945.82	\$ 34,859.00	\$ -	\$ -
Contractual Services	\$ 9,274.64	\$ 225.54	\$ 10,099.58	\$ 599.40	\$ 9,100.00	\$ 999.58	\$ -
Transfers & Advances	\$ 310,000.00	\$ -	\$ 310,000.00	\$ -	\$ 310,000.00	\$ -	\$ -
Transfers & Advances	\$ 310,000.00	\$ -	\$ 310,000.00	\$ -	\$ 310,000.00	\$ -	\$ -
Water Utility	\$ 695,933.56	\$ 160,627.93	\$ 955,689.70	\$ 99,128.21	\$ 863,568.00	\$ 32,121.70	\$ 60,000.00
Salary & Related	\$ 330,950.35	\$ 19,614.09	\$ 401,220.00	\$ 50,655.56	\$ 397,218.00	\$ 4,002.00	\$ -
Contractual Services	\$ 43,293.40	\$ 34,855.99	\$ 79,076.84	\$ 927.45	\$ 75,000.00	\$ 4,076.84	\$ -
General Operating	\$ 320,044.81	\$ 105,037.85	\$ 470,392.86	\$ 45,310.20	\$ 386,350.00	\$ 24,042.86	\$ 60,000.00
Capital Outlay	\$ 1,645.00	\$ 1,120.00	\$ 5,000.00	\$ 2,235.00	\$ 5,000.00	\$ -	\$ -
Grand Total	\$ 1,144,606.85	\$ 187,826.99	\$ 1,451,785.21	\$ 119,351.37	\$ 1,334,398.00	\$ 40,135.21	\$ 77,252.00

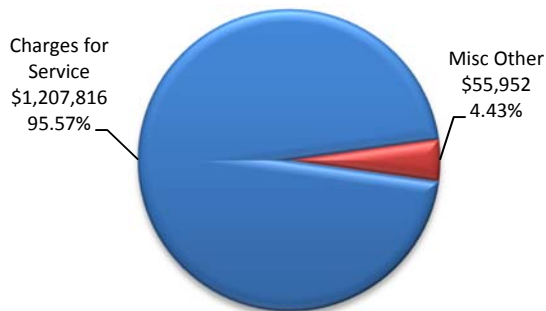


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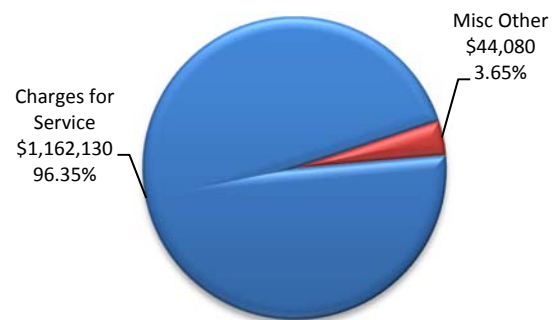
Sewer Operations Fund (651)

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 \$1.26 million, which represents 104.77% of budget. The total is up by \$152.9 thousand (13.77%) from the same eleven-month period in 2015.

YTD Sewer Fund Revenue by Source

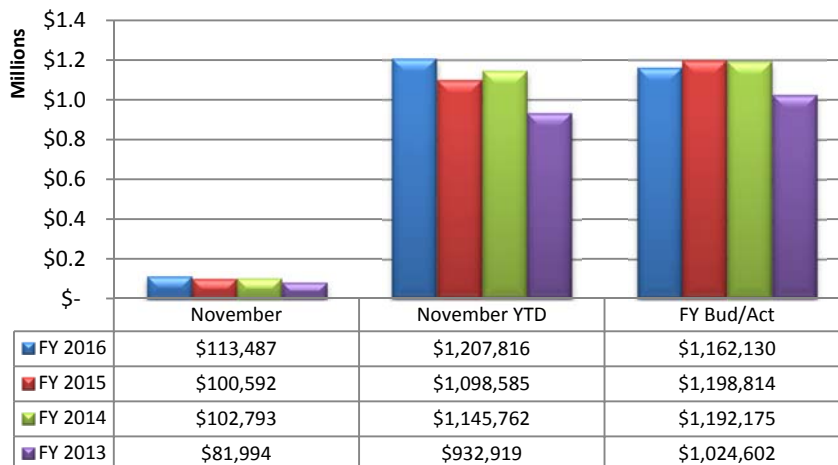


Sewer Fund Revenue - Budget



Charges for service represent the primary revenue category in this fund. Year to-date 2016 revenues credited to the fund are approximately \$1.21 million, or 103.9% of budget. In comparison, collections for the same eleven-month period in 2015 were \$1.1 million, an increase of \$109.2 thousand (9.94%) in 2016 over 2015 collections.

Usage Fee Collections - Sewer Fund

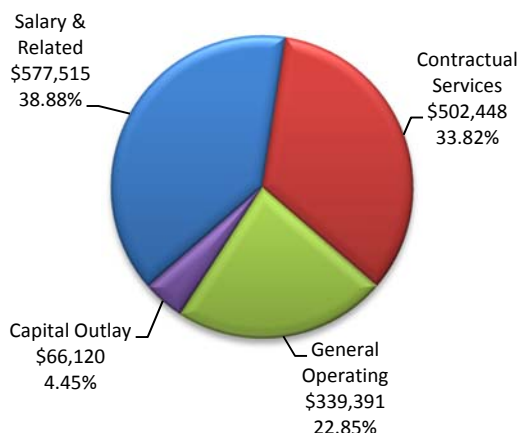


The other revenue category, Other Sources, has a 2016 budget of \$44.1 thousand. These revenues can vary widely and are not material to the total. To date, the city has received \$56.0 thousand, and the revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges. The forecast in this category was increased in June by \$34 thousand (337%) to reflect higher 2016 collections.

Expenditures – The Sewer Operations fund has a total appropriated expenditure budget for 2016 of approximately \$1.49 million. Total spending through November 30 is approximately \$1.03 million, or 69.1% of budget. Including encumbrances (e.g., purchase orders) of \$225.4 thousand in the total results in total committed spending equal to 84.27% of budget. The majority of the encumbered balance is associated with

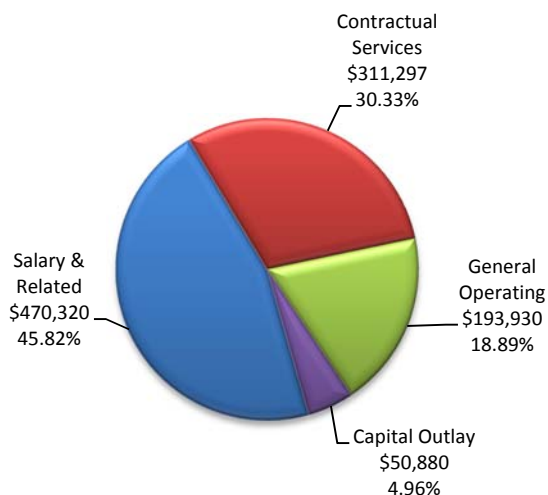
purchase orders issued in January for full-year spending on routine operating supplies, equipment, utilities and other miscellaneous expenses.

Sewer Fund Budget by Category



YTD Sewer Fund Spending

(excludes encumbrances)



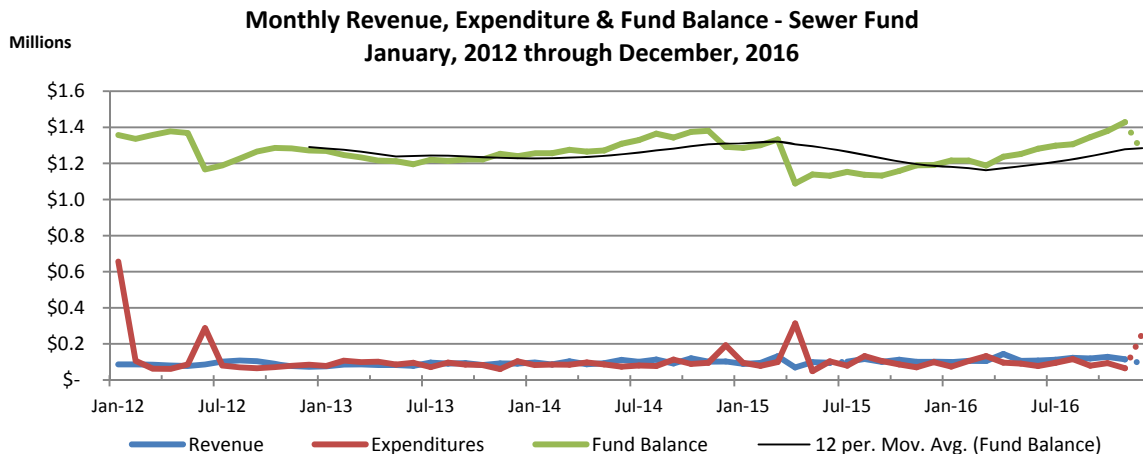
For 2016, the largest expense budget category for the Sewer fund is salaries, wages and other employee-related costs with a budget of \$577.5 thousand, or 38.88% of the total fund budget. Spending through November 30 is \$470.3 thousand, or 81.44% of budget. Compared to the same eleven-month period in 2015, spending is down by \$40.7 thousand, or 7.96%. The primary driver of the decrease is the reduced allocation of administrative overhead expenses in 2016 versus 2015, partially offset by the higher wage expenses resulting from the recently adopted contract update with the USW.

Contractual services is the next major expense category in the Sewer fund. The 2016 budget in this category is \$502.4 thousand (33.82% of budget) and provides for non-employee personal services. Spending through November 30 is \$311.3 thousand (61.96% of budget). Including encumbrances (e.g. purchase orders) in the total, 87.83% 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 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 \$339.4 thousand, or 22.85% of the fund budget. Spending through November 30 is \$193.9 thousand, or 57.14% of budget. Including encumbrances (e.g., purchase orders) of \$69.9 thousand in the total results in a spending ratio of 77.73% of budget. Compared to the same eleven-month period in 2015, spending in this category is down by \$50.2 thousand, or 20.56%.

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.

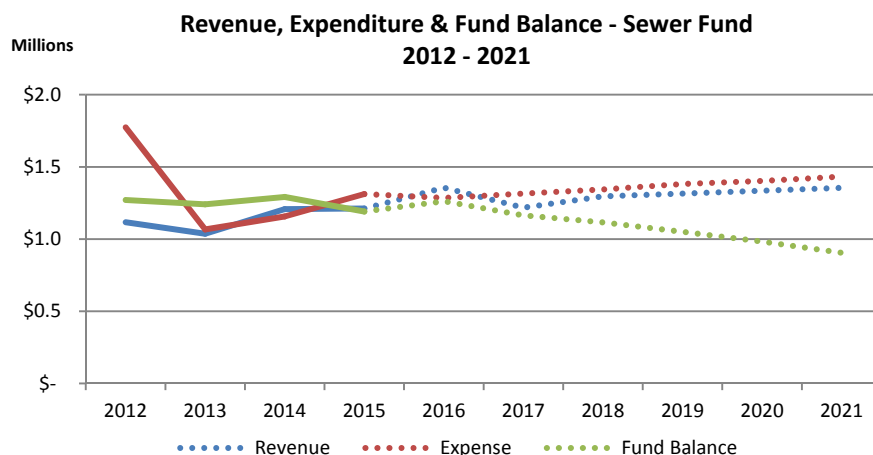
Fund Balance – The Sewer Operations fund is the primary operating account for the city from which expenses associated with the operation of the city’s waste water treatment operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used 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 \$912.0 thousand, which equates to a reserve ratio equal to 61.4% 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, though 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, the current projections call for the balance to increase in 2016, but decline every year after 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 (2020 - 2021). This chart has been updated with the approved 2017 budget data through 2021.

CITY OF PATASKALA, OHIO
NOVEMBER 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	1,207,816	1,162,130	(45,686)	103.93%	1,098,585	1,142,500	43,915	96.16%	109,230	9.94%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 1,207,816	\$ 1,162,130	\$ (45,686)	103.93%	\$ 1,098,585	\$ 1,142,500	\$ 43,915	96.16%	\$ 109,230	9.94%
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	\$ 10,912	\$ 9,080	\$ (1,832)	120.18%	\$ 7,144	\$ 5,000	\$ (2,144)	142.88%	\$ 3,768	52.74%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	45,040	35,000	(10,040)	128.68%	5,118	6,000	882	85.30%	39,922	780.08%
	Total Other Sources	\$ 55,952	\$ 44,080	\$ (11,872)	126.93%	\$ 12,262	\$ 11,000	\$ (1,262)	111.47%	\$ 43,690	356.31%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 1,263,768	\$ 1,206,210	\$ (57,558)	104.77%	\$ 1,110,847	\$ 1,153,500	\$ 42,653	96.30%	\$ 152,920	13.77%
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	\$ 1,263,768	\$ 1,206,210	\$ (57,558)	104.77%	\$ 1,110,847	\$ 1,153,500	\$ 42,653	96.30%	\$ 152,920	13.77%

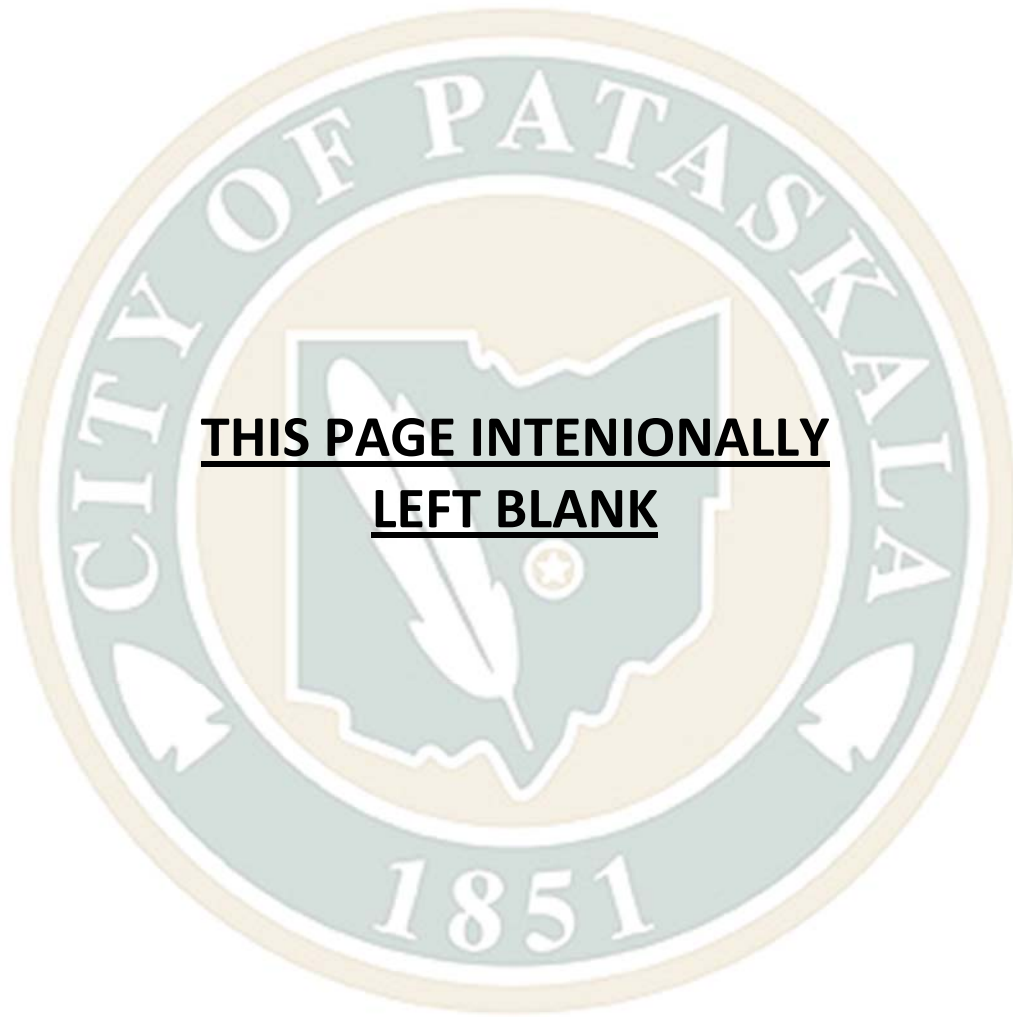
		YTD 2016	2016 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2015	YTD 2016 H/(L) YTD 2015	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 470,320	\$ 577,515	\$ 107,195	18.56%	\$ 25,559	\$ 81,637	14.14%	\$ 511,022	\$ (40,702)	-7.96%
	Contractual Services	311,297	502,448	191,151	38.04%	129,983	61,168	12.17%	226,213	85,084	37.61%
	General Operating	193,930	339,391	145,461	42.86%	69,887	75,574	22.27%	244,133	(50,203)	-20.56%
	Capital Outlay	50,880	66,120	15,240	23.05%	-	15,240	23.05%	31,838	19,042	59.81%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	200,000	(200,000)	-100.00%
	Grand Total Expenditures	\$ 1,026,427	\$ 1,485,474	\$ 459,047	30.90%	\$ 225,428	\$ 233,619	15.73%	\$ 1,213,206	\$ (186,779)	-15.40%
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	\$ 1,026,427	\$ 1,485,474	\$ 459,047	30.90%	\$ 225,428	\$ 233,619	15.73%	\$ 1,013,206	\$ 13,221	1.30%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,428,624	\$ 912,019			\$ 1,203,195			\$ 1,188,994	\$ 239,629	20.15%
			61.40%								

CITY OF PATASKALA, OHIO
2016 REVENUE BUDGET ANALYSIS - Sewer Operations Fund (651)
THROUGH NOVEMBER 30, 2016

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	\$ 1,263,767.69	\$ 1,206,210.00	\$ (57,557.69)	\$ 1,206,460.00	\$ (250.00)
Charges for Service	\$ 1,207,815.55	\$ 1,162,130.00	\$ (45,685.55)	\$ 1,196,380.00	\$ (34,250.00)
Utility	\$ 1,207,815.55	\$ 1,162,130.00	\$ (45,685.55)	\$ 1,196,380.00	\$ (34,250.00)
Miscellaneous Revenue	\$ 55,952.14	\$ 44,080.00	\$ (11,872.14)	\$ 10,080.00	\$ 34,000.00
Investment Income	\$ 10,912.43	\$ 9,080.00	\$ (1,832.43)	\$ 5,080.00	\$ 4,000.00
Other Miscellaneous Revenue	\$ 45,039.71	\$ 35,000.00	\$ (10,039.71)	\$ 5,000.00	\$ 30,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,263,767.69	\$ 1,206,210.00	\$ (57,557.69)	\$ 1,206,460.00	\$ (250.00)

CITY OF PATASKALA, OHIO
2015 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH NOVEMBER 30, 2015

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	\$ 1,213,205.84	\$ 240,905.77	\$ 1,682,875.25	\$ 228,763.64	\$ 1,488,041.00	\$ 74,957.25	\$ 119,877.00
General Government	\$ 72,549.17	\$ 6,821.29	\$ 96,088.77	\$ 16,718.31	\$ 102,436.00	\$ 3,275.77	\$ (9,623.00)
Salary & Related	\$ 50,499.03	\$ 558.79	\$ 57,813.00	\$ 6,755.18	\$ 37,936.00	\$ -	\$ 19,877.00
Contractual Services	\$ 22,050.14	\$ 6,262.50	\$ 38,275.77	\$ 9,963.13	\$ 64,500.00	\$ 3,275.77	\$ (29,500.00)
Court & Legal	\$ 39,675.54	\$ 6,533.05	\$ 49,141.48	\$ 2,932.89	\$ 39,123.00	\$ 10,018.48	\$ -
Salary & Related	\$ 36,190.11	\$ -	\$ 39,123.00	\$ 2,932.89	\$ 39,123.00	\$ -	\$ -
Contractual Services	\$ 3,485.43	\$ 6,533.05	\$ 10,018.48	\$ -	\$ -	\$ 10,018.48	\$ -
Finance	\$ 56,508.54	\$ 761.15	\$ 62,435.59	\$ 5,165.90	\$ 61,436.00	\$ 999.59	\$ -
Salary & Related	\$ 47,233.86	\$ 535.64	\$ 52,286.00	\$ 4,516.50	\$ 52,286.00	\$ -	\$ -
Contractual Services	\$ 9,274.68	\$ 225.51	\$ 10,149.59	\$ 649.40	\$ 9,150.00	\$ 999.59	\$ -
Sewer Utility	\$ 844,472.59	\$ 226,790.28	\$ 1,275,209.41	\$ 203,946.54	\$ 1,085,046.00	\$ 60,663.41	\$ 129,500.00
Salary & Related	\$ 377,098.79	\$ 10,144.66	\$ 426,946.00	\$ 39,702.55	\$ 423,396.00	\$ 3,550.00	\$ -
Contractual Services	\$ 191,402.83	\$ 128,974.68	\$ 387,290.06	\$ 66,912.55	\$ 273,250.00	\$ 24,540.06	\$ 89,500.00
General Operating	\$ 244,132.97	\$ 86,550.94	\$ 380,973.35	\$ 50,289.44	\$ 308,400.00	\$ 32,573.35	\$ 40,000.00
Capital Outlay	\$ 31,838.00	\$ 1,120.00	\$ 80,000.00	\$ 47,042.00	\$ 80,000.00	\$ -	\$ -
Transfers & Advances	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -	\$ -
Transfers & Advances	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -	\$ -
Grand Total	\$ 1,213,205.84	\$ 240,905.77	\$ 1,682,875.25	\$ 228,763.64	\$ 1,488,041.00	\$ 74,957.25	\$ 119,877.00



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CITY OF PATASKALA, OHIO
SUMMARY OF INVESTMENTS
AS OF NOVEMBER 30, 2016

Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
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Certificates of Deposit

Bank CD	\$ 4,892,991.41	\$ 4,839,925.58	\$ 53,065.83	1.789%
Non-Bank CD	743,339.80	735,000.00	8,339.80	1.650%
Total Certificates of Deposit	\$ 5,636,331.21	\$ 5,574,925.58	\$ 61,405.63	1.771%

U.S. Government

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

Government Sponsored Enterprise (GSE) Securities

FNMA	\$ -	\$ -	\$ -	0.000%
GNMA	-	-	-	0.000%
FHLMC	200,604.80	204,692.50	(4,087.70)	2.057%
FHLB	234,203.98	235,198.02	(994.04)	1.471%
FFCB	600,532.75	608,907.50	(8,374.75)	1.340%
Total GSE	\$ 1,035,341.53	\$ 1,048,798.02	\$ (13,456.49)	1.509%

Other Investments:

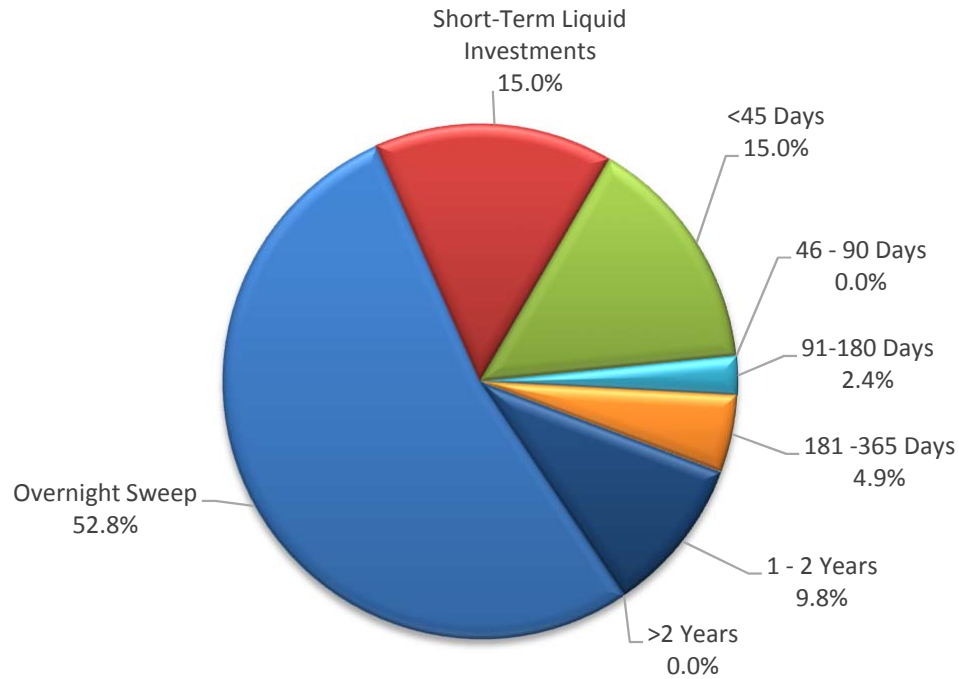
Park National Bank Sweep	\$ 5,334,445.94	\$ 5,334,445.94	\$ -	0.600%
STAR Ohio	1,509,767.22	1,509,767.22	-	0.590%
Raymond James Money Market	5,257.32	5,257.32	-	0.010%
Total Other	\$ 6,849,470.48	\$ 6,849,470.48	\$ -	0.597%
Total Investment Portfolio	\$ 13,521,143.22	\$ 13,473,194.08	\$ 47,949.14	1.154%

Investments by Institution:

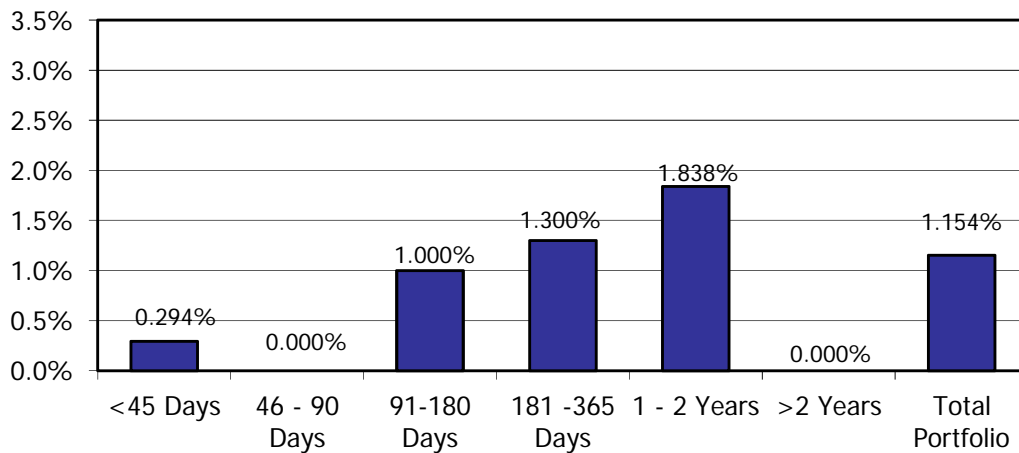
STAR Ohio	\$ 1,509,767.22	\$ 1,509,767.22	\$ -
Park National Bank	5,334,445.94	5,334,445.94	-
Raymond James	6,676,930.06	6,628,980.92	47,949.14
Total Investment Portfolio	\$ 13,521,143.22	\$ 13,473,194.08	\$ 47,949.14

CITY OF PATASKALA, OHIO
INVESTMENT PORTFOLIO ANALYSIS
For the Period Ended November 30, 2016

Investment Maturity Composition



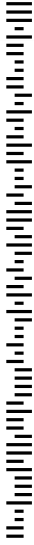
Weighted Avg Yield by Maturity
(includes cash & STAR Ohio)



City of Pataskala Account Summary

Account No. 28852868

Closing Value \$6,676,276.01



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



MIKE FINK, THE CARILLON GROUP
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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
67			
Beginning Balance	\$	6,692,872.00	\$ 5,595,241.16
Deposits	\$	0.00	\$ 930,169.12
Income	\$	3,327.60	\$ 87,264.37
Withdrawals	\$	0.00	\$ 0.00
Expenses	\$	0.00	\$ (15.90)
Change in Value	\$	(19,923.59)	\$ 63,617.26
Ending Balance	\$	6,676,276.01	\$ 6,676,276.01
Purchases	\$	0.00	\$ (2,534,799.13)
Sales/Redemptions	\$	0.00	\$ 1,521,824.15

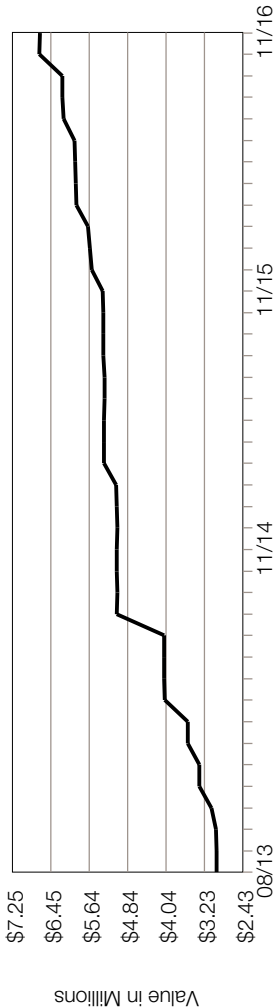
Dollar-Weighted Performance

See Understanding Your Statement for important information about these calculations.

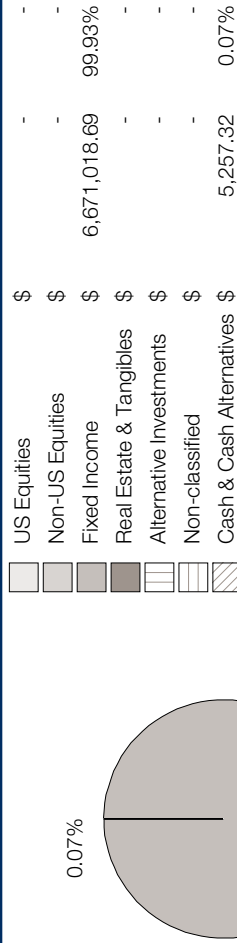
	YTD	2015	2014
Performance Inception 08/23/13	2.48%	1.49%	1.08%

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

Value Over Time



Asset Allocation Analysis



Cash & Cash Alternatives

Money Markets

Description	(Symbol)	Quantity	Price	Value	Estimated Income Yield	Estimated Annual Income
Eagle Class - JPMorgan U.S. Government Money Market Fund (JUGXX) - Selected Sweep Option		5,257.320	\$1,000	\$5,257.32	0.03%	\$1.58
Money Markets Total				\$5,257.32		\$1.58
Cash & Cash Alternatives Total				\$5,257.32		\$1.58

Fixed Income ❖

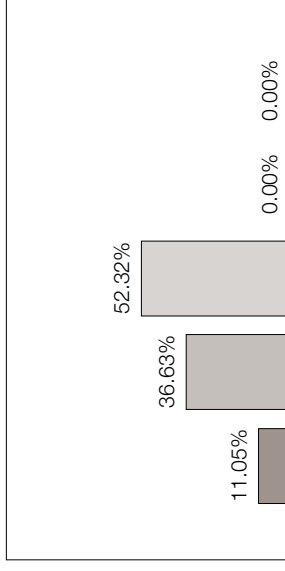
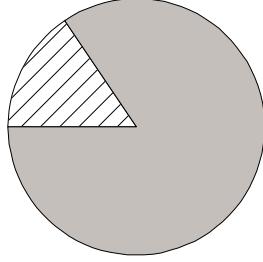
Credit Quality Analysis

68	Lowest Available *	Current Period Value	Percentage Allocation
■	U.S. Treasury	\$ 0.00	0.00%
▨	Agency/GSE Debt	\$ 1,035,341.53	15.52%
▩	ABS/MBS/CMOs	\$ 0.00	0.00%
■	Certificates of Deposit (CDs)	\$ 5,635,677.16	84.48%
■	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	Current Period Value	Percentage Allocation
0 to < 1 yr	\$ 737,317.70	11.05%
1 to < 3 yrs	\$ 2,443,565.58	36.63%
3 to < 7 yrs	\$ 3,490,135.41	52.32%
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	Accrued Interest	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 12/06/2016 @ 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	\$99.083	\$15,299.58	\$21.15	\$15,418.02 \$(118.44)	\$15,418.02 \$(118.44)
FEDERAL HOME LOAN BANKS DEBENTURE 1.4500% DUE 11/08/2019 Callable 12/06/2016 @ 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	\$99.502	\$218,904.40	\$194.94	\$219,780.00 \$(875.60)	\$219,842.41 \$(938.01)
FEDERAL FARM CREDIT BANKS DEBENTURE 1.2000% DUE 01/08/2019 Callable 12/06/2016 @ 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	\$99.377	\$313,037.55	\$1,491.00	\$314,055.00 \$(1,017.45)	\$314,354.53 \$(1,316.98)
FEDERAL FARM CREDIT BANKS DEBENTURE 1.3700% DUE 10/06/2020 Callable 01/06/2017 @ 100.000 (3133EGXU4) Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Outlook: Stable	\$295,000.00	\$4,041.50	10/18/2016	\$97.456	\$287,495.20	\$606.23	\$294,852.50 \$(7,357.30)	\$294,855.70 \$(7,360.50)



Fixed Income (continued) ♦

Government Sponsored Enterprise Securities (GSE) (continued)

Description (CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE STEPPED CPN 1.0000% DUE 09/30/2021 Callable 03/30/2017 @ 100.000 (3134GAMW1)	\$205,000.00	\$2,050.00	10/18/2016	\$97.856	\$200,604.80	\$341.67	\$204,692.50 \$(4,087.70)	\$204,699.23 \$(4,094.43)
Step Schedule: 1.250% on March 30, 2018, 1.500% on March 30, 2019, 2.000% on March 30, 2020, 4.000% on September 30, 2020, 6.000% on March 30, 2021								
Debt Classification: Senior Unsecured								
Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Outlook: Stable								
Government Sponsored Enterprise Securities (GSE)	\$1,140,000.00	\$14,500.00			\$1,035,341.53	\$2,654.99	\$1,048,798.02 \$(13,456.49)	\$1,049,169.89 \$(13,828.36)
Total								

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

Certificates of Deposit (CDs)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.2500% DUE 09/03/2019 (02006LL68) Ratings Information: Not Rated	\$150,000.00	\$1,875.00	08/29/2016	\$99.847	\$149,770.50	\$462.33	\$150,000.00 \$(229.50)	\$150,000.00 ^A \$(229.50)
AMERICAN EXPRESS BANK, FSB 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	\$102.646	\$251,482.70	\$1,423.68	\$245,000.00 \$6,482.70	\$245,000.00 ^A \$6,482.70



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
HARRIS NA FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 01/26/17 1.2500% DUE 10/26/2020 Callable 01/26/2017 @ 100.000 (05573J5U4)	\$200,000.00	\$2,500.00	10/13/2015	\$100.111	\$200,222.00	\$239.73	\$200,000.00 \$222.00	\$200,000.00 ^A \$222.00
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								
BARCLAYS BANK DE WILMINGTON, DE FDIC # 57203 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/20/2019 (06740KHV2)	\$245,000.00	\$5,145.00	08/15/2014	\$102.291	\$250,612.95	\$1,437.78	\$245,000.00 \$5,612.95	\$245,000.00 ^A \$5,612.95
Ratings Information: Not Rated								
CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3500% DUE 07/08/2020 (140420TE0)	\$97,000.00	\$2,279.50	07/02/2015	\$103.701	\$100,589.97	\$905.55	\$97,000.00 \$3,589.97	\$97,000.00 ^A \$3,589.97
Ratings Information: Not Rated								
CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (140420UF5)	\$148,000.00	\$3,404.00	08/14/2015	\$103.548	\$153,251.04	\$1,025.86	\$147,990.53 \$5,260.51	\$147,990.53 ^A \$5,260.51
Ratings Information: Not Rated								
CAPITAL ONE NA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (14042E5M8)	\$100,000.00	\$2,300.00	08/14/2015	\$103.548	\$103,548.00	\$693.15	\$99,943.20 \$3,604.80	\$99,953.45 \$3,594.55
Ratings Information: Not Rated								



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
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	\$103.560	\$150,162.00	\$777.84	\$145,000.00 \$5,162.00	^A \$145,000.00 \$5,162.00
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	\$100.572	\$246,401.40	\$914.89	\$245,000.00 \$1,401.40	^A \$245,000.00 \$1,401.40
COMMERCIAL BANK 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	\$100.788	\$246,930.60	\$110.75	\$245,000.00 \$1,930.60	^A \$245,000.00 \$1,930.60
COMPASS BK 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	\$101.573	\$248,853.85	\$1,198.82	\$245,000.00 \$3,853.85	^A \$245,000.00 \$3,853.85
DISCOVER BK 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	\$101.658	\$249,062.10	\$1,261.92	\$245,000.00 \$4,062.10	^A \$245,000.00 \$4,062.10
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	\$102.648	\$112,912.80	\$580.74	\$110,000.00 \$2,912.80	^A \$110,000.00 \$2,912.80



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
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	\$102.454	\$138,312.90	\$562.19	\$134,991.85 \$3,321.05	\$135,000.56 \$3,312.34
FIDELITY CO-OP BK FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 12/24/16 1.0000% DUE 06/24/2021 Callable 12/24/2016 @ 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	\$100.034	\$160,054.40	\$26.30	\$160,000.00 \$54.40	\$160,000.00 ^A \$54.40
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	\$100.087	\$245,213.15	\$818.90	\$245,000.00 \$213.15	\$245,000.00 ^A \$213.15
GOLDMAN SACHS BANK 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	\$101.659	\$249,064.55	\$1,230.37	\$245,000.00 \$4,064.55	\$245,000.00 ^A \$4,064.55
GRANT CTY BANK FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 12/13/16 1.5000% DUE 07/13/2021 Callable 12/13/2016 @ 100.000 (38762PBN1) Ratings Information: Not Rated	\$245,000.00	\$3,675.00	06/24/2016	\$100.134	\$245,328.30	\$171.16	\$245,000.00 \$328.30	\$245,000.00 ^A \$328.30



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
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	\$100.603	\$246,477.35	\$698.08	\$245,000.00 \$1,477.35	\$245,000.00 ^A \$1,477.35
IBERIABANK FDIC # 28100 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.1500% DUE 08/29/2017 (45083ADRO) Ratings Information: Not Rated	\$245,000.00	\$2,817.50	08/25/2014	\$100.287	\$245,703.15	\$725.60	\$245,000.00 \$703.15	\$245,000.00 ^A \$703.15
JP MORGAN CHASE BANK, NA 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	\$100.047	\$160,075.20	\$381.37	\$160,000.00 \$75.20	\$160,000.00 ^A \$75.20
JP MORGAN CHASE BANK NA COLUMBUS, GA FDIC # 628 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 08/16/17 1.6500% DUE 08/16/2021 Callable 08/16/2017 @ 100.000 (48126XAH8) Ratings Information: Not Rated	\$90,000.00	\$1,485.00	08/11/2016	\$99.827	\$89,844.30	\$56.96	\$90,000.00 \$(155.70)	\$90,000.00 ^A \$(155.70)



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
KAW VALLEY BK FDIC # 9665 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 12/19/16 1.3500% DUE 02/19/2021 Callable 12/19/2016 @ 100.000 (486354BG7)	\$245,000.00	\$3,307.50	02/02/2016	\$100.043	\$245,105.35	\$99.68	\$245,000.00 \$105.35	\$245,000.00 ^A \$105.35
Step Schedule: 1.650% on February 19, 2018, 2.000% on February 19, 2019, 2.450% on February 19, 2020 Ratings Information: Not Rated								
NBT BK NA FDIC # 7230 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/20/2019 (628779FN5)	\$245,000.00	\$5,145.00	08/12/2014	\$102.264	\$250,546.80	\$1,437.78	\$245,000.00 \$5,546.80	\$245,000.00 ^A \$5,546.80
Ratings Information: Not Rated								
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)	\$160,000.00	\$2,160.00	03/01/2016	\$100.229	\$160,366.40	\$130.19	\$160,000.00 \$366.40	\$160,000.00 ^A \$366.40
Ratings Information: Not Rated								
PRIVATEBANK & TC FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5000% DUE 08/30/2021 (74267GVM6)	\$245,000.00	\$3,675.00	08/26/2016	\$99.790	\$244,485.50	\$936.37	\$245,000.00 \$(514.50)	\$245,000.00 ^A \$(514.50)
Ratings Information: Not Rated								
SYNCHRONY BANK FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 06/29/2021 (87164WMY1)	\$245,000.00	\$3,797.50	06/24/2016	\$100.061	\$245,149.45	\$1,602.23	\$245,000.00 \$149.45	\$245,000.00 ^A \$149.45
Ratings Information: Not Rated								



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
WELLS FARGO BK NA 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	\$100.567	\$90,510.30	\$56.10	\$90,000.00 \$510.30	\$90,000.00 ^A \$510.30
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 • 04/30/2018 @ 100.000 • 94986TTT4) • 76 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	\$100.413	\$155,640.15	\$164.55	\$155,000.00 \$640.15	\$155,000.00 ^A \$640.15
Certificates of Deposit (CDs) Total	\$5,575,000.00	\$90,763.50			\$5,635,677.16	\$20,130.87	\$5,574,925.58 \$60,751.58	\$5,574,944.54 \$60,732.62

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

Fixed Income Total

\$6,671,018.69

\$105,263.50

\$22,785.86

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

Portfolio Total \$6,676,276.01

Accrued Interest Total \$22,785.86



Activity Summary

Deposits			Expenses			Purchases		
Type	This Statement	Year to Date	Type	This Statement	Year to Date	Type	This Statement	Year to Date
Deposits	\$0.00	\$930,169.12	Interest Expenses	\$0.00	\$(15.90)	Purchases	\$0.00	\$(2,534,799.13)
Total Deposits	\$0.00	\$930,169.12	Total Expenses	\$0.00	\$(15.90)	Total Purchases	\$0.00	\$(2,534,799.13)
Income			Sales / Redemptions					
Type	This Statement	Year to Date	Type	This Statement	Year to Date			
Dividends at Eagle-JPM MMKT Funds	\$0.04	\$0.69	Redemptions	\$0.00	\$1,171,000.00			
Dividends at Eagle-JPM US Gov	\$0.00	\$2.18	Return of Capital/ Principal	\$0.00	\$89,558.82			
Interest - Taxable	\$3,327.56	\$87,261.50	Sales	\$0.00	\$261,265.33			
Total Income	\$3,327.60	\$87,264.37	Total Sales/Redemptions	\$0.00	\$1,521,824.15			

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
Beginning Balance								
11/08/2016	Income	Interest - Taxable	FEDERAL HOME LOAN BANKS DEBENTURE 1.4500% DUE 11/08/2019 Callable 12/06/2016 @ 100.000 (313380ZN0)			\$1,595.00	\$3,524.72	Paid on 220,000
11/08/2016	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 Callable 03/08/2017 @ 100.000 (633368DX0)			\$183.45	\$3,708.17	Paid on 160,000
11/14/2016	Income	Interest - Taxable	GRANT CTY BANK FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 12/13/16 1.5000% DUE 07/13/2021 Callable 12/13/2016 @ 100.000 (38762PBN1)			\$312.12	\$4,020.29	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
11/16/2016	Income	Interest - Taxable	JPMORGAN CHASE BANK NA COLUMBUS, GA FDIC # 628 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 08/16/17 1.6500% DUE 08/16/2021 Callable 08/16/2017 @ 100.000 (48126XAH8)			\$374.30	\$4,394.59	Paid on 90,000
11/17/2016	Income	Interest - Taxable	WELLS FARGO BK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 1.7500% DUE 06/17/2021 (9497485W3)			\$133.77	\$4,528.36	Paid on 90,000
11/21/2016	Income	Interest - Taxable	COMMERCIAL BANK FDIC # 22354 CERTIFICATE OF DEPOSIT MONTHLY 1.5000% DUE 05/21/2018 (20143PDC1)			\$312.12	\$4,840.48	Paid on 245,000
11/21/2016	Income	Interest - Taxable	KAW VALLEY BK FDIC # 9665 CERTIFICATE OF DEPOSIT MONTHLY MULTISTEP CALLABLE BEGINNING 12/19/16 1.3500% DUE 02/19/2021 Callable 12/19/2016 @ 100.000 (486354BG7)			\$280.91	\$5,121.39	Paid on 245,000
11/25/2016	Income	Interest - Taxable	FIDELITY CO-OP BK FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTISTEP CALLABLE BEGINNING 12/24/16 1.0000% DUE 06/24/2021 Callable 12/24/2016 @ 100.000 (316077CN4)			\$135.89	\$5,257.28	Paid on 160,000
11/30/2016	Income	Dividend at Eagle-JPM MMKT Funds	EAGLE-JPM US Gov (JJGXX)			\$0.04	\$5,257.32	INCOMEDIVIDEND (REINVEST)

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Cash Sweep Activity Recap

Eagle Class - JPMorgan U.S. Government Money Market Fund

Date	Activity Type	Amount	Balance
10/31/2016	Beginning Balance		\$1,929.72
11/08/2016	Transfer To	\$1,778.45	\$3,708.17
11/14/2016	Transfer To	\$312.12	\$4,020.29

Date	Activity Type	Amount	Balance
11/16/2016	Transfer To	\$374.30	\$4,394.59
11/17/2016	Transfer To	\$133.77	\$4,528.36



Cash Sweep Activity Recap (continued)

Eagle Class - JPMorgan U.S. Government Money Market Fund (continued)

Date	Activity Type	Amount	Balance	Date	Activity Type	Amount	Balance
11/21/2016	Transfer To	\$593.03	\$5,121.39	11/30/2016	Dividend at Eagle-JPM MMKT Funds	\$0.04	\$5,257.32
11/25/2016	Transfer To	\$135.89	\$5,257.28				

Future Payments

Future Interest Payments [◇]

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
JP MORGAN CHASE BANK, NA 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)		11/18/2016	12/04/2016	\$398.90	1.00% coupon x 160,000.000 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)		11/22/2016	12/08/2016	\$177.53	1.35% coupon x 160,000.000 par value
GRANT CTY BANK FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 12/13/16 1.5000% DUE 07/13/2021 Callable 12/13/2016 @ 100.000 (38762PBN1)		11/27/2016	12/13/2016	\$302.05	1.50% coupon x 245,000.000 par value
Future Interest Payments Total				\$878.48	

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



Realized Capital Gains & Losses ^o

Summary of Gains & Losses

	This Statement	Year To Date
Short-Term Gain	\$0.00	\$1,932.06
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	\$1,932.06





END OF REPORT



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