

City of Pataskala, Ohio
Finance Department
Report to Council
For the Period Ended
February 28, 2017





**City of Pataskala, Ohio
Finance Department**

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For the Period Ended
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James M. Nicholson
Finance Director

CITY OF PATASKALA, OHIO
February 2017 Finance Dept. Report to Council

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February 2017 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: March 7, 2017

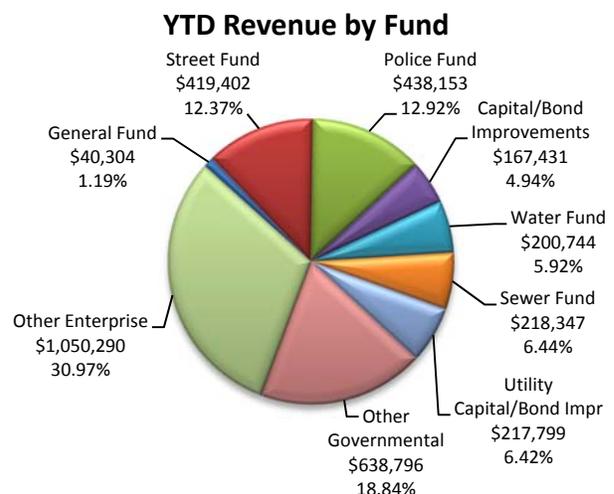
RE: February 2017 Financial Condition Report

February was a very busy month in the Finance department, in which we spent considerable time preparing for the city's annual financial audit. We also worked on the following: (1) completed the development of all of the supporting schedules for the GAAP compilation process, including wage and benefit-related spending; (2) updated the capital asset inventory database, including the calculation of FY 2016 depreciation expense; (3) participated in collective bargaining sessions with all three unions (FOP, OPBA and USW); (4) prepared and submitted a request for an amended *Certificate of Estimated Resources and Appropriations* from the county Auditor's office; (5) provided tax preparation support to numerous taxpayers who 'walk in' to the Finance department seeking assistance; (6) worked with our insurance agent, Rinehart Walters Danner, to update the covered property information and obtain the city's 2017 property, casualty and liability insurance policy renewal; and (7) submitted the city's 2017 budget document to the GFOA for consideration in *their Distinguished Budget Presentation* awards program.

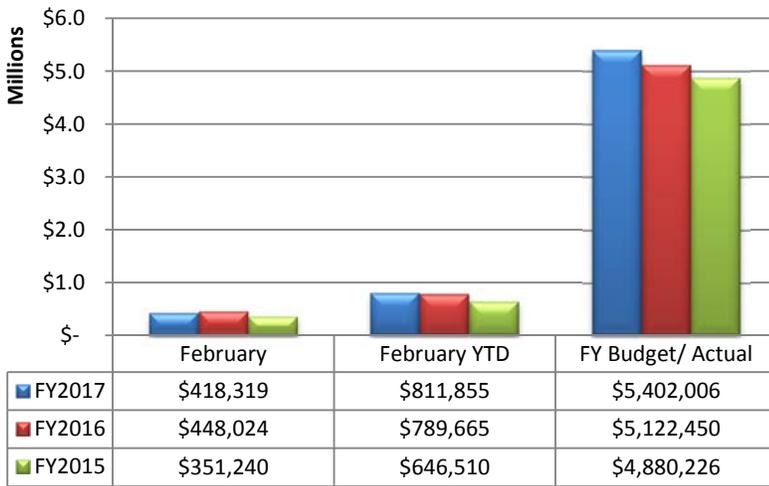
The month of March will also be a very busy month, in that we plan to: (1) continue work on preparing 2016 GAAP-basis financial statements; (2) update the CAFR document for 2016 – focusing specifically on the transmittal letter, Management's Discussion & Analysis, and the statistical section; (3) continue collective bargaining efforts with all three units (FOP, OPBA and USW); (4) support the auditor's on-site fieldwork; and (5) I will be on vacation from 3/17 – 3/24, and Finance Manager Janice Smith will be acting Finance Director during my absence.

REVENUE/RECEIPTS

I am pleased to present this report on the financial condition of the city as of February 28, 2017. On a year to-date (YTD) cash basis, the city has collected approximately \$3.39 million in total revenue from all sources, or 16.23% of the full-year budget. This total is understated, however, due to: (1) property tax/TIF PILOT revenues of \$1.03 million not yet received; (2) \$1.15 million in grant revenues not yet received; (3) \$5.1 million of debt proceeds not yet issued; and (4) \$862.7 thousand in interfund transfers not yet made. Excluding those items would result in a YTD collections rate that is equal to 15.63% of budget, somewhat lower than the straight line rate of 16.67%. Income tax



Income Tax Collections - All Funds



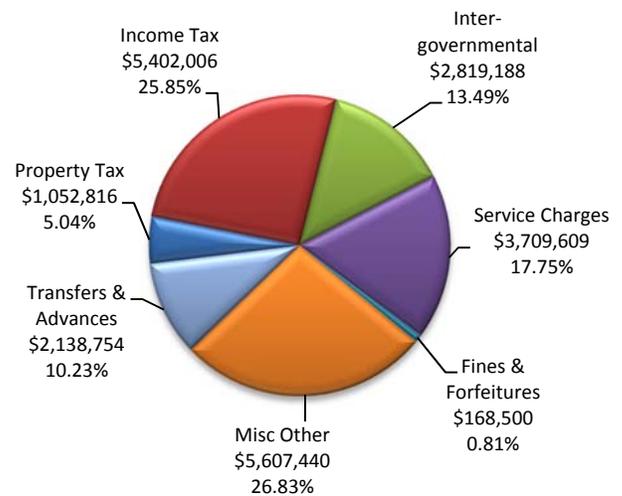
collections for the month of February were \$418.3 thousand, and were 6.63% lower than last year when compared to February 2016. The decrease was for the month was primarily due to accelerated collections in December of quarterly estimates resulting from changes required under HB 5. Total year to-date collections are \$811.9 thousand (15.03% of budget) and, when compared to a February 2016 YTD total of \$789.7 thousand, are \$22.2 thousand (2.81%) higher. The full-year budget is currently projected to

be \$5.4 million, an increase of \$280 thousand, or 5.46% over FY 2016 collections. It is important to note that the February 2016 year to-date collections were 15.42% of full-year 2016 collections, and the 2015 YTD collections were 13.25% of the full-year collections. We will continue to monitor this trend over the next 3-4 months to determine whether or not a trend (positive or negative) exists, and if the forecast should be updated to reflect such trend.

The city has not yet received its' first-half 2017 property tax settlement from Licking County, and will most likely not receive it until the month of March. The 2017 budget in this line is \$1.03 million, and is projected to be down by \$14.9 thousand (1.43%) from FY 2016.

Intergovernmental revenues represent one of the more significant 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 2017, a total of \$2.82 million is budgeted, with \$1.53 million of the total expected to come from grants and loans. Through February 28, approximately \$566.2 thousand has been collected (20.08% of the category budget). Although this category is running ahead of budget, it is important to note that approximately \$339.2 thousand in grant/loan proceeds from OPWC have not yet been received, as well as \$809.6 thousand in in grant funding for the Mink Street phase II and Columbia Road bridge improvements that have not yet been constructed.

All Funds Revenue - Budget

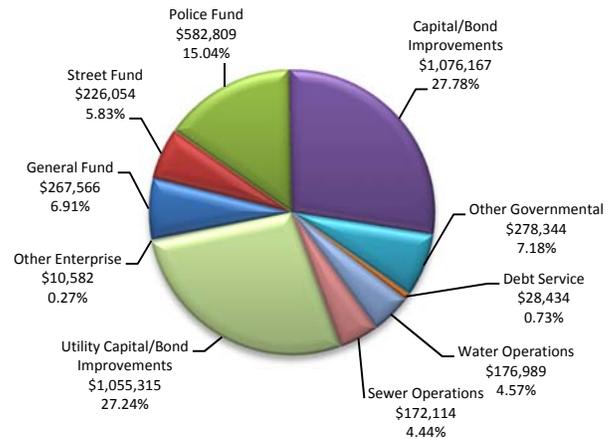


Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses and other customers. For 2017, approximately \$3.71 million is budgeted for total service charge revenues. Year to-date collections are \$627.9 thousand, or 16.93% of budget. The two-month total is up by \$7.9 thousand (1.27%) when compared to 2016. At \$3.42 million or 92.2% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through February 28 are \$611.1, or 17.9% of the full-year budget in this line item. A key driver of the positive variance was the receipt of \$35.3 thousand in tap/capacity fees.

EXPENDITURES/SPENDING

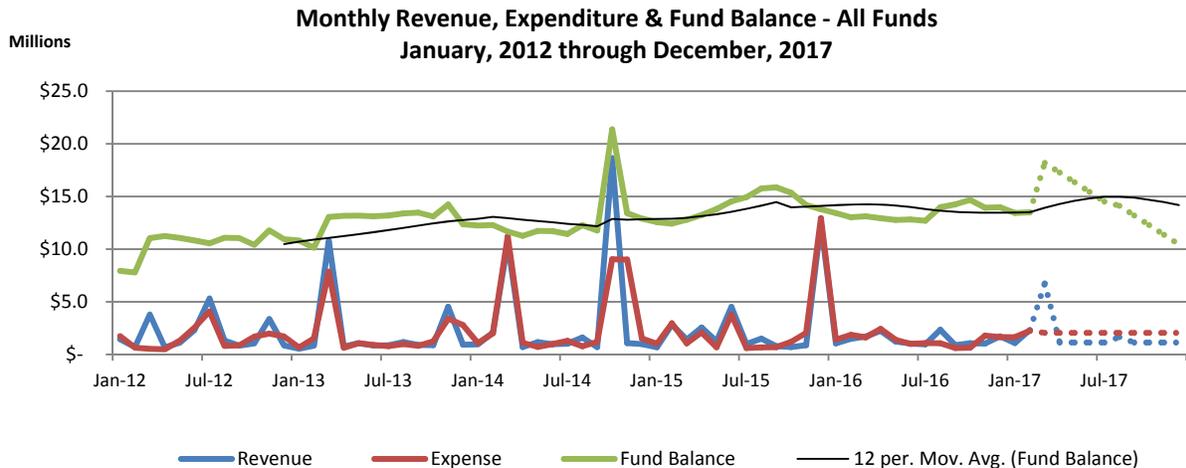
Although there are currently only two months on the books in 2017, spending appears to be in-line with expectations. Excluding debt service expenses and interfund transfers in the calculation results in a spending rate equal to 13%, somewhat lower than the straight-line rate of 16.67%. Including 2016 carryover encumbrances (e.g. purchase orders) as well as FY 2017 issued POs in the total results in a ratio of 36.87%. Many of these 2017 purchase orders encumber full-year spending, and have the effect of overstating the impact of the encumbrances.

YTD Expenditures by Fund
(excludes encumbrances)



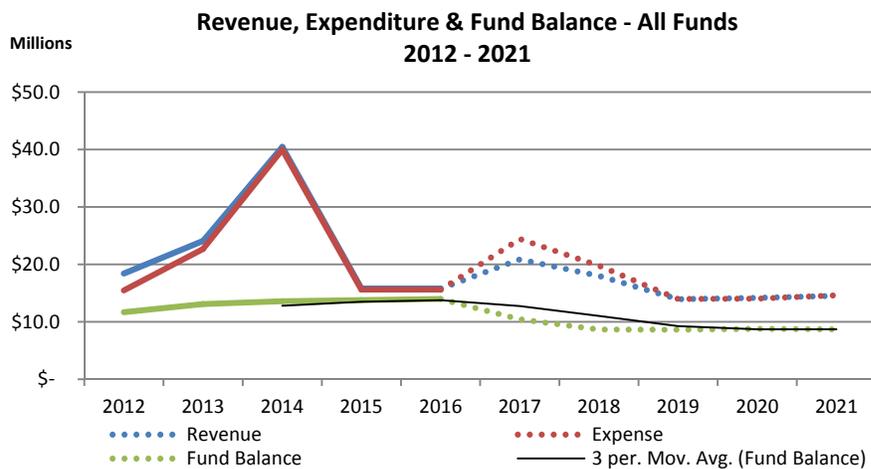
FUND BALANCE/FINANCIAL HEALTH

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



Current projections call for the overall total fund balance to 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 February 2017 with an unencumbered balance of \$461.7 thousand and is down by \$631.9 thousand, or 57.78% from December 2016. The Street (201) fund unencumbered fund balance decreased by \$249.9 thousand (12.18%), and the Police (208) fund decreased by \$634.4 thousand (60%) from December 2016. The 2017 forecast calls for these funds to end the year at approximately the same value as they ended 2016. 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 FEBRUARY 28, 2017**

BANK/FINANCIAL INSTITUTION BALANCES:

Governmental Funds Checking (per stmt)	\$	332,950.31
Outstanding checks		(55,604.12)
O/S check sweep pending		55,604.12
Error Correction/Deposit in-transit		-
Total Governmental Funds Checking	\$	332,950.31
Governmental Funds Sweep Acct (per stmt)	\$	1,836,348.57
Other in-transit		-
O/S check sweep pending		(55,604.12)
Total Governmental Funds Sweep	\$	1,780,744.45
Combined Governmental Funds	\$	2,113,694.76
Payroll Checking Account (per stmt)	\$	166,544.01
Outstanding checks		(106,730.75)
Deposits in-transit		-
Error correction in-transit		-
Total Payroll Checking	\$	59,813.26
Utility Funds Checking (per stmt)	\$	3,282.19
Deposits in-transit		486.33
Outstanding checks		(27,117.10)
O/S check sweep pending		26,723.13
Error Correction		(92.36)
Total PNB Water-Sewer Checking	\$	3,282.19
Utility Funds Sweep Acct (per stmt)	\$	2,403,841.14
Deposits in-transit		-
O/S check sweep pending		(26,723.13)
Bank error correction/other in-transit		-
Total PNB Water-Sewer Sweep	\$	2,377,118.01
Combined PNB Water-Sewer Account	\$	2,380,400.20
Vendor Bond/Security Dep Escrow Account	\$	-
Outstanding checks		-
Deposits in-transit		-
Total PNB Fire Escrow Account	\$	-
Fire Escrow Account	\$	24,000.00
Outstanding checks		-
Deposits in-transit		-
Total PNB Fire Escrow Account	\$	24,000.00
Builders Escrow/Construction Account	\$	272,263.65
Outstanding checks		-
Deposits in-transit		-
Bank error correction/other in-transit		-
Total PNB Builders/Construction Escrow	\$	272,263.65
Petty Cash Funds	\$	-
Investments (at cost)		
PNB CD 6881	\$	4,469.79
STAR Ohio - Governmental		1,008,437.89
STAR Ohio - Utility		504,225.20
Raymond James - Governmental		4,993,728.52
Raymond James - Utility		2,140,192.96
Total Investments	\$	8,651,054.36
Total Statement Cash Balance	\$	13,501,226.23

(Not included in total bank balances)

PNB Mayors Court Account	\$	16,804.71
Deposits in transit		-
Outstanding checks/ACH		(16,629.71)
Bank error/corrections		-
Total Mayors Court	\$	175.00

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

SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

101 - General Fund	\$	958,918.95
102 - Unclaimed Funds		140.30
Total General Funds	\$	959,059.25
201 - Street Fund	\$	2,375,991.39
202 - State Highway		103,621.58
203 - Ecological Preservation		1,000.00
204 - Pataskaka JEDD		1,284.65
205 - Permissive License Tax		317,514.40
206 - Recreation Fund		63,404.75
207 - Park Use		94,685.72
208 - Police Fund		946,810.67
209 - Immobilization		490.00
210 - Mayor's Court Computer		28,716.48
211 - Alcohol Enforcement & Education		5,921.10
212 - Law Enforcement Trust		10,095.74
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		3,928.13
219 - Sesquicentennial Fund		366.91
220 - Indigent Drivers Interlock		952.10
221 - Indigent Drivers Alcohol Treatment		-
222 - Law Enforcement Training & Ed		7,510.00
Total Special Revenue	\$	3,966,763.41
401 - Debt Service Fund	\$	456,932.87
402 - Street Bond		30,067.19
Total Debt Service	\$	487,000.06
301 - Capital Improvements	\$	1,144,807.85
302 - Bond Improvements		459,321.02
303 - State Issue II Capital Improvements		271,852.30
304 - Municipal Building Purchase		6,870.84
305 - Courter Bridge Improvement		59.08
306 - SR 310 TIF		80,195.17
307 - Columbia Road Bridge Improvements		150,180.00
308 - Capital Facilities		594,221.98
Total Capital Projects	\$	2,707,508.24
501 - Construction Account/Project	\$	272,263.65
502 - Fire Escrow Fund		24,000.00
503 - Vendor Bond & Escrow		-
999 - Payroll Clearing Fund		59,813.26
Total Escrow/Agency Funds	\$	356,076.91
Total Governmental Funds	\$	8,476,407.87
601 - Water Operations	\$	632,696.37
602 - Water Capital Improvements		783,153.08
603 - Water Bond Improvements		155.89
604 - Water Debt Service		685,357.15
605 - Water Treatment Plant #2		0.38
606 - Water Utility State Issue II (OPWC)		-
651 - Sewer Operations		1,494,172.28
652 - Sewer Capital Improvements		937,184.84
653 - Sewer Bond Improvements		375.39
654 - Sewer Debt Service		474,608.04
655 - The Oaks Assessment		17,114.94
656 - Sewer Utility State Issue II (OPWC)		-
Total Enterprise Funds	\$	5,024,818.36
Total All Funds	\$	13,501,226.23

**CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF FEBRUARY 28, 2017**

	+	-	=	-	=	
Fund Number / Description	December 31, 2016 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	February 28, 2017 Unencumbered Fund Balance
101 - General Fund	\$ 1,186,181.01	\$ 40,304.17	\$ 267,566.23	\$ 958,918.95	\$ 497,183.46	\$ 461,735.49
102 - Unclaimed Funds	140.30	-	-	140.30	-	140.30
Total General Funds	\$ 1,186,321.31	\$ 40,304.17	\$ 267,566.23	\$ 959,059.25	\$ 497,183.46	\$ 461,875.79
201 - Street Fund	\$ 2,182,643.25	\$ 419,401.78	\$ 226,053.64	\$ 2,375,991.39	\$ 574,975.96	\$ 1,801,015.43
202 - State Highway	95,204.54	10,156.23	1,739.19	103,621.58	16,739.37	86,882.21
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	523,730.55	44,011.60	250,227.75	317,514.40	103,858.43	213,655.97
206 - Recreation Fund	47,369.00	20,921.38	4,885.63	63,404.75	21,740.34	41,664.41
207 - Park Use	94,322.86	2,364.86	2,002.00	94,685.72	5,928.25	88,757.47
208 - Police Fund	1,091,466.95	438,153.17	582,809.45	946,810.67	524,142.86	422,667.81
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	33,878.48	1,289.00	6,451.00	28,716.48	7,876.48	20,840.00
211 - Alcohol Enforcement & Education	5,921.10	-	-	5,921.10	-	5,921.10
212 - Law Enforcement Trust	8,835.74	1,260.00	-	10,095.74	-	10,095.74
213 - Pataskala Mobile Home Park	4,469.79	-	-	4,469.79	-	4,469.79
214 - FEMA Fund	-	-	-	-	-	-
215 - CHIP Fund	-	-	-	-	-	-
216 - Community Development Block Grant	-	-	-	-	-	-
217 - Safe Routes to School	-	-	-	-	-	-
218 - Police K-9	4,061.47	-	133.34	3,928.13	1,521.66	2,406.47
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	2,010.00	5,500.00	-	7,510.00	2,010.00	5,500.00
Total Special Revenue	\$ 4,098,007.39	\$ 943,058.02	\$ 1,074,302.00	\$ 3,966,763.41	\$ 1,258,793.35	\$ 2,707,970.06
401 - Debt Service Fund	\$ 193,814.63	\$ 291,552.45	\$ 28,434.21	\$ 456,932.87	\$ 602,183.86	\$ (145,250.99)
402 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
Total Debt Service	\$ 223,881.82	\$ 291,552.45	\$ 28,434.21	\$ 487,000.06	\$ 602,183.86	\$ (115,183.80)
301 - Capital Improvements	\$ 1,166,301.20	\$ 165,631.30	\$ 187,124.65	\$ 1,144,807.85	\$ 564,019.89	\$ 580,787.96
302 - Bond Improvements	465,921.78	1,799.24	8,400.00	459,321.02	446,400.00	12,921.02
303 - State Issue II Capital Improvements	797,968.73	235,849.32	761,965.75	271,852.30	271,852.30	-
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	198,872.17	-	118,677.00	80,195.17	75,551.72	4,643.45
307 - Columbia Road Bridge Improvements	150,180.00	-	-	150,180.00	-	150,180.00
308 - Capital Facilities	578,231.04	15,990.94	-	594,221.98	-	594,221.98
Total Capital Projects	\$ 3,364,404.84	\$ 419,270.80	\$ 1,076,167.40	\$ 2,707,508.24	\$ 1,357,823.91	\$ 1,349,684.33
501 - Construction Account/Project	\$ 285,850.34	\$ 9,900.00	\$ 23,486.69	\$ 272,263.65	\$ 98,040.90	\$ 174,222.75
502 - Fire Escrow Fund	24,000.00	-	-	24,000.00	-	24,000.00
503 - Vendor Bond & Escrow	-	-	-	-	-	-
999 - Payroll Clearing Fund	59,151.25	679,187.95	678,525.94	59,813.26	-	59,813.26
Total Agency/Fiduciary Funds	\$ 369,001.59	\$ 689,087.95	\$ 702,012.63	\$ 356,076.91	\$ 98,040.90	\$ 258,036.01
Total Governmental Funds	\$ 9,241,616.95	\$ 2,383,273.39	\$ 3,148,482.47	\$ 8,476,407.87	\$ 3,814,025.48	\$ 4,662,382.39
601 - Water Operations	\$ 608,941.26	\$ 200,743.96	\$ 176,988.85	\$ 632,696.37	\$ 519,824.14	\$ 112,872.23
602 - Water Capital Improvements	1,262,780.66	121,992.42	601,620.00	783,153.08	12,323.80	770,829.28
603 - Water Bond Improvements	155.48	0.41	-	155.89	-	155.89
604 - Water Debt Service	85,131.79	600,225.36	-	685,357.15	599,240.00	86,117.15
605 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
606 - Water Utility State Issue II (OPWC)	-	-	-	-	-	-
651 - Sewer Operations	1,447,939.15	218,346.82	172,113.69	1,494,172.28	504,532.28	989,640.00
652 - Sewer Capital Improvements	1,295,074.95	95,804.89	453,695.00	937,184.84	15,217.75	921,967.09
653 - Sewer Bond Improvements	374.41	0.98	-	375.39	-	375.39
654 - Sewer Debt Service	24,543.07	450,064.97	-	474,608.04	155,613.00	318,995.04
655 - Oaks Assessment	17,114.94	-	-	17,114.94	-	17,114.94
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	-	-
Total Enterprise Funds	\$ 4,742,056.09	\$ 1,687,179.81	\$ 1,404,417.54	\$ 5,024,818.36	\$ 1,806,750.97	\$ 3,218,067.39
Total All Funds	\$ 13,983,673.04	\$ 4,070,453.20	\$ 4,552,900.01	\$ 13,501,226.23	\$ 5,620,776.45	\$ 7,880,449.78

CITY OF PATASKALA, OHIO
 FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
 AS OF FEBRUARY 28, 2017

Fund Number / Description	December 31, 2016 Total Cash Balance	FY 2017 Estimated Revenues	FY 2017 Budget Expenditures	FY 2016 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2017 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of February 28, 2017	FY 2017 Est Revenue Adjustments	EOY Projected Fund Balances as of February 28, 2017	Balance as % of Budget
101 - General Fund	\$ 1,186,181.01	\$ 1,457,840.00	\$ 1,565,861.00	\$ 92,540.04	\$ 1,658,401.04	\$ 985,619.97	\$ -	\$ (5,441.02)	\$ 1,652,960.02	\$ -	\$ 991,060.99	59.96%
102 - Unclaimed Funds	140.30	-	-	-	-	140.30	-	-	-	-	140.30	100.00%
Total General Funds	\$ 1,186,321.31	\$ 1,457,840.00	\$ 1,565,861.00	\$ 92,540.04	\$ 1,658,401.04	\$ 985,760.27	\$ -	\$ (5,441.02)	\$ 1,652,960.02	\$ -	\$ 991,201.29	59.97%
201 - Street Fund	\$ 2,182,643.25	\$ 2,683,315.00	\$ 2,540,417.00	\$ 131,734.27	\$ 2,672,151.27	\$ 2,193,806.98	\$ -	\$ (27,930.58)	\$ 2,644,220.69	\$ -	\$ 2,221,737.56	84.02%
202 - State Highway	95,204.54	55,000.00	56,500.00	4,978.56	61,478.56	88,725.98	-	-	61,478.56	-	88,725.98	144.32%
203 - Ecological Preservation	1,000.00	-	-	-	-	1,000.00	-	-	-	-	1,000.00	100.00%
204 - Pataskala JEDD	1,284.65	-	-	-	-	1,284.65	-	-	-	-	1,284.65	100.00%
205 - Permissive License Tax	523,730.55	344,070.00	458,676.00	2,99.87	458,676.00	409,124.55	-	-	458,676.00	-	409,124.55	89.20%
206 - Recreation Fund	47,369.00	71,649.00	34,000.00	1,500.00	71,948.87	50,670.13	-	-	71,948.87	-	89,622.86	252.46%
207 - Park Use	94,322.86	30,800.00	2,907,761.00	34,404.35	35,500.00	89,622.86	-	(5,160.28)	35,500.00	-	1,081,524.88	36.82%
208 - Police Fund	1,091,466.95	2,927,063.00	2,907,761.00	-	2,942,165.35	1,076,364.60	-	-	2,937,005.07	-	490.00	100.00%
209 - Immobilization	490.00	-	-	-	-	490.00	-	-	-	-	490.00	100.00%
210 - Mayor's Court Computer	33,878.48	7,000.00	10,000.00	5,518.48	15,518.48	25,360.00	-	-	15,518.48	-	25,360.00	163.42%
211 - Alcohol Enforcement & Education	5,921.10	-	-	-	-	5,921.10	-	-	4,000.00	-	5,921.10	100.00%
212 - Law Enforcement Trust	8,835.74	2,500.00	4,000.00	-	4,000.00	7,335.74	-	-	4,000.00	-	7,335.74	183.39%
213 - Pataskala Mobile Home Park	4,469.79	-	-	-	-	4,469.79	-	-	-	-	4,469.79	100.00%
214 - FEMA Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
215 - CHIP Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
216 - Community Development Block Grant	-	-	-	-	-	-	-	-	-	-	-	100.00%
217 - Safe Routes to School	4,061.47	1,000.00	5,000.00	-	5,000.00	61.47	-	-	5,000.00	-	61.47	1.23%
218 - Police K-9	366.91	-	-	-	-	366.91	-	-	-	-	366.91	100.00%
219 - Sesquicentennial Fund	952.10	-	-	-	-	952.10	-	-	-	-	952.10	100.00%
220 - Indigent Drivers Interlock	-	-	-	-	-	-	-	-	-	-	-	100.00%
221 - Indigent Drivers Alcohol Treatment	-	-	-	-	-	-	-	-	-	-	-	100.00%
222 - Law Enforcement Training & Ed	2,010.00	-	-	2,010.00	2,010.00	-	-	-	2,010.00	-	-	0.00%
Total Special Revenue	\$ 4,098,007.39	\$ 6,125,998.00	\$ 6,088,003.00	\$ 180,445.53	\$ 6,268,448.53	\$ 3,955,556.86	\$ -	\$ (33,090.86)	\$ 6,235,357.67	\$ -	\$ 3,988,647.72	63.97%
401 - Debt Service Fund	\$ 193,814.63	\$ 1,563,252.84	\$ 1,491,485.00	\$ -	\$ 1,491,485.00	\$ 265,582.47	\$ -	\$ -	\$ 1,491,485.00	\$ -	\$ 265,582.47	0.00%
402 - Street Bond	30,067.19	-	-	-	-	30,067.19	-	-	-	-	30,067.19	0.00%
Total Debt Service	\$ 223,881.82	\$ 1,563,252.84	\$ 1,491,485.00	\$ -	\$ 1,491,485.00	\$ 295,649.66	\$ -	\$ -	\$ 1,491,485.00	\$ -	\$ 295,649.66	0.00%
301 - Capital Improvements	\$ 1,166,301.20	\$ 604,679.00	\$ 527,430.00	\$ 739,608.18	\$ 1,267,038.18	\$ 503,942.02	\$ -	\$ (1,925.65)	\$ 1,265,112.53	\$ -	\$ 505,867.67	39.99%
302 - Bond Improvements	465,921.78	5,100,500.00	5,100,000.00	454,800.00	5,554,800.00	11,621.78	-	-	5,554,800.00	-	11,621.78	0.21%
303 - State Issue II Capital Improvements	797,968.73	275,000.00	392,648.00	953,848.79	1,346,496.79	(273,528.06)	-	-	1,346,496.79	300,000.00	26,471.94	1.97%
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	100.00%
306 - SR 310 TIF	198,872.17	169,987.00	189,677.00	75,551.72	265,228.72	103,630.45	-	-	265,228.72	-	103,630.45	39.07%
307 - Columbia Road Bridge Improvements	150,180.00	500,720.00	625,900.00	-	625,900.00	25,000.00	-	-	625,900.00	-	25,000.00	3.99%
308 - Capital Facilities	578,231.04	120,000.00	250,000.00	-	250,000.00	448,231.04	-	-	250,000.00	-	448,231.04	179.29%
Total Capital Projects	\$ 3,364,404.84	\$ 6,770,886.00	\$ 7,085,655.00	\$ 2,223,808.69	\$ 9,309,463.69	\$ 825,827.15	\$ -	\$ (1,925.65)	\$ 9,307,538.04	\$ 300,000.00	\$ 1,127,752.80	12.12%
501 - Construction Account/Project	\$ 285,850.34	\$ 150,000.00	\$ 100,000.00	\$ 111,627.59	\$ 211,627.59	\$ 224,222.75	\$ -	\$ -	\$ 211,627.59	\$ -	\$ 224,222.75	105.95%
502 - Fire Escrow Fund	24,000.00	-	-	-	-	24,000.00	-	-	-	-	24,000.00	100.00%
503 - Vendor Bond & Escrow	-	-	-	-	-	-	-	-	-	-	-	100.00%
999 - Payroll Clearing Fund	59,151.25	-	-	-	-	59,151.25	-	-	-	-	59,151.25	100.00%
Total Fiduciary/Agency	\$ 369,001.59	\$ 150,000.00	\$ 100,000.00	\$ 111,627.59	\$ 211,627.59	\$ 307,374.00	\$ -	\$ -	\$ 211,627.59	\$ -	\$ 307,374.00	145.24%
Total Governmental Funds	\$ 9,241,616.95	\$ 16,067,976.84	\$ 16,331,004.00	\$ 2,608,421.85	\$ 18,939,425.85	\$ 6,370,167.94	\$ -	\$ (40,457.53)	\$ 18,898,968.32	\$ 300,000.00	\$ 6,710,625.47	35.51%
601 - Water Operations	\$ 608,941.26	\$ 1,199,309.00	\$ 1,204,536.00	\$ 68,206.69	\$ 1,272,732.69	\$ 535,517.57	\$ -	\$ (12,189.09)	\$ 1,260,543.60	\$ -	\$ 547,706.66	43.45%
602 - Water Capital Improvements	1,262,780.66	524,740.00	1,070,000.00	3,943.80	1,073,943.80	713,576.86	-	-	1,073,943.80	-	713,576.86	66.44%
603 - Water Bond Improvements	155.48	-	-	-	-	155.48	-	-	-	-	155.48	100.00%
604 - Water Debt Service	85,131.79	-	-	-	-	86,891.79	-	-	-	-	86,891.79	14.50%
605 - Water Treatment Plant #2	-	-	-	-	-	0.38	-	-	-	-	0.38	100.00%
606 - Water Utility State Issue II (OPWC)	-	-	-	-	-	-	-	-	-	-	-	100.00%
651 - Sewer Operations	1,447,939.15	1,218,310.00	1,316,018.00	113,746.65	1,429,764.65	1,236,484.50	-	(25,641.08)	1,404,123.57	-	1,262,125.58	89.89%
652 - Sewer Capital Improvements	1,295,074.95	515,390.00	536,000.00	8,912.75	544,912.75	1,265,552.20	200,000.00	-	744,912.75	-	1,065,552.20	143.04%
653 - Sewer Debt Improvements	374.41	500.00	-	-	874.41	874.41	-	-	874.41	-	874.41	100.00%
654 - Sewer Debt Service	24,543.07	451,320.00	429,632.00	-	429,632.00	46,231.07	-	-	429,632.00	-	46,231.07	10.76%
655 - Odks Assessment	17,114.94	19,767.00	21,265.00	-	21,265.00	15,616.94	-	-	21,265.00	-	15,616.94	73.44%
656 - Utility State Issue II (OPWC)	-	-	-	-	-	-	-	-	-	-	-	100.00%
Total Enterprise Funds	\$ 4,742,056.09	\$ 4,530,336.00	\$ 5,176,681.00	\$ 194,809.89	\$ 5,371,490.89	\$ 3,900,901.20	\$ 200,000.00	\$ (37,830.17)	\$ 5,533,660.72	\$ -	\$ 3,738,731.37	67.56%
Total All Funds	\$ 13,983,673.04	\$ 20,598,312.84	\$ 21,507,685.00	\$ 2,803,231.74	\$ 24,310,916.74	\$ 10,271,069.14	\$ 200,000.00	\$ (78,287.70)	\$ 24,432,629.04	\$ 300,000.00	\$ 10,449,356.84	42.77%

CITY OF PATASKALA, OHIO
 FEBRUARY 2017 YTD ANALYSIS - All Funds

	YTD 2017	2017 Budget	YTD Uncollected Balance	% Collected	YTD 2016	2016 Budget	YTD Uncollected Balance	% Collected	YTD 2017 H/(L) YTD 2016	% H/(L)
Beginning Fund Balance	\$ 13,985,069	\$ 13,985,069			\$ 13,789,196	\$ 13,789,196				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ 1,028,549	\$ 1,028,549	0.00%	\$ -	\$ 1,011,452	\$ 1,011,452	0.00%	\$ -	0.00%
Income Taxes	811,855	5,402,006	4,590,151	15.03%	789,665	5,027,660	4,237,995	15.71%	22,191	2.81%
Total Taxes	\$ 811,855	\$ 6,430,555	\$ 5,618,700	12.62%	\$ 789,665	\$ 6,039,112	\$ 5,249,447	13.08%	\$ 22,191	2.81%
Intergovernmental										
State-Shared Revenues	\$ 186,672	\$ 1,291,468	\$ 1,104,796	14.45%	\$ 170,062	\$ 1,143,166	\$ 973,104	14.88%	\$ 16,610	9.77%
Grants & Loans	379,486	1,527,720	1,148,234	24.84%	85,950	4,295,489	4,209,539	2.00%	293,536	341.52%
Other Intergovernmental	-	-	-	0.00%	-	16,689	16,689	0.00%	-	0.00%
Total Intergovernmental	\$ 566,158	\$ 2,819,188	\$ 2,253,030	20.08%	\$ 256,012	\$ 5,455,344	\$ 5,199,332	4.69%	\$ 310,146	121.14%
Charges for Service										
General Government Fees	\$ 15,566	\$ 130,500	\$ 114,934	11.93%	\$ 23,021	\$ 69,000	\$ 45,979	33.36%	\$ (7,455)	-32.38%
Utility Charges	611,109	3,419,109	2,808,000	17.87%	558,813	3,225,440	2,666,627	17.33%	52,296	9.36%
Other Service Charges	1,222	160,000	158,778	0.76%	38,184	194,000	155,816	19.68%	(36,962)	-96.80%
Total Charges for Service	\$ 627,896	\$ 3,709,609	\$ 3,081,713	16.93%	\$ 620,017	\$ 3,488,440	\$ 2,868,423	17.77%	\$ 7,879	1.27%
Fines & Forfeitures										
Mayor's Court	\$ 22,929	\$ 165,000	\$ 142,071	13.90%	\$ 18,729	\$ 189,620	\$ 170,891	9.88%	\$ 4,200	22.42%
Other Fines & Forfeitures	1,365	3,500	2,135	39.00%	804	4,000	3,196	20.10%	561	69.78%
Total Fines, Licenses & Permits	\$ 24,294	\$ 168,500	\$ 144,206	14.42%	\$ 19,533	\$ 193,620	\$ 174,087	10.09%	\$ 4,761	24.37%
Special Assessments										
Special Assessments	-	24,267	24,267	0.00%	-	23,785	23,785	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ 24,267	\$ 24,267	0.00%	\$ -	\$ 23,785	\$ 23,785	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 39,559	\$ 109,690	\$ 70,131	36.06%	\$ 36,428	\$ 49,030	\$ 12,602	74.30%	\$ 3,131	8.59%
Proceeds from Debt Issuance	-	5,100,000	5,100,000	0.00%	-	5,038,250	5,038,250	0.00%	-	0.00%
Other Miscellaneous Income	45,428	397,750	352,322	11.42%	57,719	330,500	272,781	17.46%	(12,291)	-21.29%
Total Other Sources	\$ 84,986	\$ 5,607,440	\$ 5,522,454	1.52%	\$ 94,147	\$ 5,417,780	\$ 5,323,633	1.74%	\$ (9,160)	-9.73%
Interfund Transfers										
Transfers & Advances In	\$ 1,276,075	\$ 2,138,754	\$ 862,679	59.66%	\$ -	\$ 1,351,641	\$ 1,351,641	0.00%	\$ 1,276,075	100.00%
Total Transfers	\$ 1,276,075	\$ 2,138,754	\$ 862,679	59.66%	\$ -	\$ 1,351,641	\$ 1,351,641	0.00%	\$ 1,276,075	100.00%
Grand Total Revenue	\$ 3,391,265	\$ 20,898,313	\$ 17,507,048	16.23%	\$ 1,779,374	\$ 21,969,722	\$ 20,190,348	8.10%	\$ 1,611,891	90.59%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ (1,276,075)	\$ (2,138,754)	\$ 862,679	-40.34%	\$ -	\$ (1,351,641)	\$ 1,351,641	-100.00%	\$ (1,276,075)	100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ (1,276,075)	\$ (2,138,754)	\$ 862,679	-40.34%	\$ -	\$ (1,351,641)	\$ 1,351,641	-100.00%	\$ (1,276,075)	100.00%
Adjusted Grand Total Revenue	\$ 2,115,190	\$ 18,759,559	\$ 16,644,369	11.28%	\$ 1,779,374	\$ 20,618,081	\$ 18,838,707	8.63%	\$ 335,816	18.87%

	YTD 2017	2017 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2016	YTD 2017 H/(L) YTD 2016	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 812,966	\$ 4,792,441	\$ 3,979,475	83.04%	\$ 660,083	\$ 3,319,392	69.26%	\$ 738,192	\$ 74,774	10.13%
Contractual Services	366,470	2,941,787	2,575,317	87.54%	1,520,287	1,055,030	35.86%	279,753	86,717	31.00%
General Operating	271,493	2,444,599	2,173,106	88.89%	1,109,541	1,063,565	43.51%	247,163	24,330	9.84%
Capital Outlay	1,122,067	9,600,627	8,478,560	88.31%	973,828	7,504,731	78.17%	1,218,002	(95,935)	-7.88%
Debt Service	25,303	2,514,422	2,489,119	98.99%	1,357,037	1,132,082	45.02%	19,678	5,625	28.59%
Transfers & Advances	1,276,075	2,138,754	862,679	40.34%	-	862,679	40.34%	-	1,276,075	100.00%
Grand Total Expenditures	\$ 3,874,374	\$ 24,432,629	\$ 20,558,255	84.14%	\$ 5,620,776	\$ 14,937,479	61.14%	\$ 2,502,789	\$ 1,371,585	54.80%
Adjustments:										
- Interfund transfers & advances	\$ (1,276,075)	\$ (2,138,754)	\$ (3,414,829)	159.66%	\$ -	\$ 862,679	40.34%	\$ -	\$ (1,276,075)	100.00%
Total Adjustments	\$ (1,276,075)	\$ (2,138,754)	\$ (862,679)	40.34%	\$ -	\$ 862,679	40.34%	\$ -	\$ (1,276,075)	100.00%
Adjusted Grand Total Expenditures	\$ 2,598,299	\$ 22,293,875	\$ 19,695,576	88.35%	\$ 5,620,776	\$ 14,074,800	63.13%	\$ 2,502,789	\$ 95,510	3.82%
Ending Fund Balance	\$ 13,501,960	\$ 10,450,753			\$ 7,881,184			\$ 13,065,781	\$ 436,179	3.34%
		42.77%								

CITY OF PATASKALA, OHIO
 2017 REVENUE BUDGET ANALYSIS - All Funds Summary
 THROUGH FEBRUARY 28, 2017

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
Taxes	\$ 811,855.37	\$ 6,430,555.00	\$ 5,618,699.63	\$ 6,039,112.00	\$ 391,443.00
Income Taxes	\$ 811,855.37	\$ 5,402,006.00	\$ 4,590,150.63	\$ 5,027,660.00	\$ 374,346.00
Property Taxes	\$ -	\$ 1,028,549.00	\$ 1,028,549.00	\$ 1,011,452.00	\$ 17,097.00
Intergovernmental	\$ 566,158.07	\$ 2,819,188.00	\$ 2,253,029.93	\$ 2,835,855.00	\$ (16,667.00)
	\$ -	\$ -	\$ -	\$ 16,689.00	\$ (16,689.00)
Grants & Loans	\$ 379,486.12	\$ 1,527,720.00	\$ 1,148,233.88	\$ 1,676,000.00	\$ (148,280.00)
State-Shared Revenues	\$ 186,671.95	\$ 1,291,468.00	\$ 1,104,796.05	\$ 1,143,166.00	\$ 148,302.00
Charges for Service	\$ 627,896.40	\$ 3,709,609.00	\$ 3,081,712.60	\$ 3,488,440.00	\$ 221,169.00
General Government Fees	\$ 15,565.75	\$ 130,500.00	\$ 114,934.25	\$ 69,000.00	\$ 61,500.00
Other Service Charges	\$ 1,221.96	\$ 160,000.00	\$ 158,778.04	\$ 194,000.00	\$ (34,000.00)
Utility	\$ 611,108.69	\$ 3,419,109.00	\$ 2,808,000.31	\$ 3,225,440.00	\$ 193,669.00
Fines & Forfeitures	\$ 24,293.67	\$ 168,500.00	\$ 144,206.33	\$ 193,620.00	\$ (25,120.00)
Mayor's Court	\$ 22,928.67	\$ 165,000.00	\$ 142,071.33	\$ 189,620.00	\$ (24,620.00)
Other Fines & Forfeitures	\$ 1,365.00	\$ 3,500.00	\$ 2,135.00	\$ 4,000.00	\$ (500.00)
Special Assessments	\$ -	\$ 24,267.00	\$ 24,267.00	\$ 23,785.00	\$ 482.00
Special Assessments	\$ -	\$ 24,267.00	\$ 24,267.00	\$ 23,785.00	\$ 482.00
Miscellaneous Revenue	\$ 84,986.48	\$ 5,607,440.00	\$ 5,522,453.52	\$ 5,417,780.00	\$ 189,660.00
Investment Income	\$ 39,558.82	\$ 109,690.00	\$ 70,131.18	\$ 49,030.00	\$ 60,660.00
Other Miscellaneous Revenue	\$ 45,427.66	\$ 397,750.00	\$ 352,322.34	\$ 330,500.00	\$ 67,250.00
Proceeds from Debt Issuance	\$ -	\$ 5,100,000.00	\$ 5,100,000.00	\$ 5,038,250.00	\$ 61,750.00
Transfers & Advances	\$ 1,276,075.26	\$ 2,138,753.84	\$ 862,678.58	\$ 1,351,641.00	\$ 787,112.84
Transfers & Advances	\$ 1,276,075.26	\$ 2,138,753.84	\$ 862,678.58	\$ 1,351,641.00	\$ 787,112.84
Grand Total	\$ 3,391,265.25	\$ 20,898,312.84	\$ 17,507,047.59	\$ 19,350,233.00	\$ 1,548,079.84

CITY OF PATASKALA, OHIO
 2017 EXPENDITURE BUDGET ANALYSIS - All Funds
 THROUGH FEBRUARY 28, 2017

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 812,965.87	\$ 660,083.37	\$ 4,792,440.76	\$ 3,319,391.52	\$ 4,780,171.00	\$ 12,269.76	\$ -
Contractual Services	\$ 366,470.01	\$ 1,520,287.35	\$ 2,941,786.95	\$ 1,055,029.59	\$ 2,118,888.00	\$ 822,898.95	\$ -
General Operating	\$ 271,492.82	\$ 1,109,540.71	\$ 2,444,598.50	\$ 1,063,564.97	\$ 2,318,217.00	\$ 126,381.50	\$ -
Capital Outlay	\$ 1,122,067.25	\$ 973,828.16	\$ 9,600,626.83	\$ 7,504,731.42	\$ 7,637,233.00	\$ 1,763,393.83	\$ 200,000.00
Debt Service	\$ 25,302.86	\$ 1,357,036.86	\$ 2,514,422.00	\$ 1,132,082.28	\$ 2,514,422.00	\$ -	\$ -
Transfers & Advances	\$ 1,276,075.26	\$ -	\$ 2,138,754.00	\$ 862,678.74	\$ 2,138,754.00	\$ -	\$ -
Grand Total	\$ 3,874,374.07	\$ 5,620,776.45	\$ 24,432,629.04	\$ 14,937,478.52	\$ 21,507,685.00	\$ 2,724,944.04	\$ 200,000.00

CITY OF PATASKALA, OHIO
 2017 EXPENDITURE BUDGET ANALYSIS - All Funds
 THROUGH FEBRUARY 28, 2017

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
General Government	\$ 351,025.88	\$ 943,456.06	\$ 2,268,306.91	\$ 973,824.97	\$ 1,630,299.00	\$ 638,007.91	\$ -
Salary & Related	\$ 89,438.28	\$ 76,034.45	\$ 579,669.00	\$ 414,196.27	\$ 579,669.00	\$ -	\$ -
Contractual Services	\$ 248,362.98	\$ 820,913.79	\$ 1,545,259.93	\$ 475,983.16	\$ 919,180.00	\$ 626,079.93	\$ -
General Operating	\$ 13,224.62	\$ 46,507.82	\$ 143,377.98	\$ 83,645.54	\$ 131,450.00	\$ 11,927.98	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 26,290.85	\$ 36,446.26	\$ 195,724.36	\$ 132,987.25	\$ 193,436.00	\$ 2,288.36	\$ -
Salary & Related	\$ 24,533.53	\$ 23,708.22	\$ 156,636.00	\$ 108,394.25	\$ 156,636.00	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ -	\$ -
General Operating	\$ 1,757.32	\$ 12,738.04	\$ 30,588.36	\$ 16,093.00	\$ 28,300.00	\$ 2,288.36	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 56,457.24	\$ 257,780.16	\$ 517,126.60	\$ 202,889.20	\$ 458,560.00	\$ 58,566.60	\$ -
Salary & Related	\$ 13,739.02	\$ 6,485.62	\$ 79,710.00	\$ 59,485.36	\$ 79,710.00	\$ -	\$ -
Contractual Services	\$ 35,619.25	\$ 240,182.81	\$ 407,475.06	\$ 131,673.00	\$ 355,150.00	\$ 52,325.06	\$ -
General Operating	\$ 2,580.49	\$ 11,111.73	\$ 25,423.06	\$ 11,730.84	\$ 23,700.00	\$ 1,723.06	\$ -
Capital Outlay	\$ 4,518.48	\$ -	\$ 4,518.48	\$ -	\$ -	\$ 4,518.48	\$ -
Police	\$ 472,477.08	\$ 461,099.93	\$ 2,559,701.45	\$ 1,626,124.44	\$ 2,536,232.00	\$ 23,469.45	\$ -
Salary & Related	\$ 382,293.16	\$ 280,240.46	\$ 2,144,396.00	\$ 1,481,862.38	\$ 2,142,386.00	\$ 2,010.00	\$ -
Contractual Services	\$ 5,229.95	\$ 8,027.85	\$ 14,630.80	\$ 1,373.00	\$ 13,863.00	\$ 767.80	\$ -
General Operating	\$ 51,475.97	\$ 127,886.72	\$ 255,174.65	\$ 75,811.96	\$ 234,483.00	\$ 20,691.65	\$ -
Capital Outlay	\$ 33,478.00	\$ 44,944.90	\$ 145,500.00	\$ 67,077.10	\$ 145,500.00	\$ -	\$ -
Public Service	\$ 1,263,606.10	\$ 1,330,732.16	\$ 5,732,446.65	\$ 3,138,108.39	\$ 3,920,237.00	\$ 1,812,209.65	\$ -
Salary & Related	\$ 114,636.94	\$ 108,026.81	\$ 730,704.00	\$ 508,040.25	\$ 730,704.00	\$ -	\$ -
Contractual Services	\$ 17,030.10	\$ 84,398.61	\$ 173,228.71	\$ 71,800.00	\$ 105,000.00	\$ 68,228.71	\$ -
General Operating	\$ 51,108.29	\$ 266,245.58	\$ 542,467.69	\$ 225,113.82	\$ 517,300.00	\$ 25,167.69	\$ -
Capital Outlay	\$ 1,080,830.77	\$ 872,061.16	\$ 4,286,046.25	\$ 2,333,154.32	\$ 2,567,233.00	\$ 1,718,813.25	\$ -
Finance	\$ 85,930.97	\$ 74,686.18	\$ 671,273.30	\$ 510,656.15	\$ 666,804.00	\$ 4,469.30	\$ -
Salary & Related	\$ 42,683.82	\$ 28,875.32	\$ 261,113.63	\$ 189,554.49	\$ 258,214.00	\$ 2,899.63	\$ -
Contractual Services	\$ 7,328.26	\$ 41,763.25	\$ 97,231.51	\$ 48,140.00	\$ 96,790.00	\$ 441.51	\$ -
General Operating	\$ 35,918.89	\$ 4,047.61	\$ 307,928.16	\$ 267,961.66	\$ 306,800.00	\$ 1,128.16	\$ -
Capital Outlay	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -
Debt Service	\$ 25,302.86	\$ 602,183.86	\$ 1,465,285.00	\$ 837,798.28	\$ 1,465,285.00	\$ -	\$ -
Debt Service	\$ 25,302.86	\$ 602,183.86	\$ 1,465,285.00	\$ 837,798.28	\$ 1,465,285.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 57,868.02	\$ 234,754.70	\$ 5,001,883.28	\$ 4,709,260.56	\$ 4,945,454.00	\$ 56,429.28	\$ -
Salary & Related	\$ 7,002.23	\$ 5,108.74	\$ 33,649.00	\$ 21,538.03	\$ 33,649.00	\$ -	\$ -
Contractual Services	\$ 13,925.68	\$ 55,973.20	\$ 124,172.30	\$ 54,273.42	\$ 118,905.00	\$ 5,267.30	\$ -
General Operating	\$ 36,940.11	\$ 137,884.62	\$ 290,773.84	\$ 115,949.11	\$ 275,400.00	\$ 15,373.84	\$ -
Capital Outlay	\$ -	\$ 35,788.14	\$ 4,553,288.14	\$ 4,517,500.00	\$ 4,517,500.00	\$ 35,788.14	\$ -
Recreational Programming	\$ 4,885.63	\$ 21,640.47	\$ 71,849.00	\$ 45,322.90	\$ 71,649.00	\$ 200.00	\$ -
Salary & Related	\$ 4,438.10	\$ 7,648.00	\$ 35,649.00	\$ 23,562.90	\$ 35,649.00	\$ -	\$ -
Contractual Services	\$ -	\$ 3,700.00	\$ 22,200.00	\$ 18,500.00	\$ 22,000.00	\$ 200.00	\$ -
General Operating	\$ 447.53	\$ 10,292.47	\$ 14,000.00	\$ 3,260.00	\$ 14,000.00	\$ -	\$ -
Water Utility	\$ 127,859.47	\$ 1,050,070.80	\$ 1,968,588.79	\$ 790,658.52	\$ 1,928,368.00	\$ 40,220.79	\$ -
Salary & Related	\$ 61,721.06	\$ 59,662.35	\$ 383,942.13	\$ 262,558.72	\$ 383,324.00	\$ 618.13	\$ -
Contractual Services	\$ 14,029.19	\$ 94,358.79	\$ 145,298.84	\$ 36,910.86	\$ 127,500.00	\$ 17,798.84	\$ -
General Operating	\$ 50,489.22	\$ 285,929.66	\$ 461,607.82	\$ 125,188.94	\$ 442,304.00	\$ 19,303.82	\$ -
Capital Outlay	\$ 1,620.00	\$ 10,880.00	\$ 378,500.00	\$ 366,000.00	\$ 376,000.00	\$ 2,500.00	\$ -
Debt Service	\$ -	\$ 599,240.00	\$ 599,240.00	\$ -	\$ 599,240.00	\$ -	\$ -
Sewer Utility	\$ 126,594.71	\$ 607,925.87	\$ 1,841,689.70	\$ 1,107,169.12	\$ 1,552,607.00	\$ 89,082.70	\$ 200,000.00
Salary & Related	\$ 72,479.73	\$ 64,293.40	\$ 386,972.00	\$ 250,198.87	\$ 380,230.00	\$ 6,742.00	\$ -
Contractual Services	\$ 24,944.60	\$ 170,969.05	\$ 403,789.80	\$ 207,876.15	\$ 352,000.00	\$ 51,789.80	\$ -
General Operating	\$ 27,550.38	\$ 206,896.46	\$ 373,256.94	\$ 138,810.10	\$ 344,480.00	\$ 28,776.94	\$ -
Capital Outlay	\$ 1,620.00	\$ 10,153.96	\$ 227,773.96	\$ 216,000.00	\$ 26,000.00	\$ 1,773.96	\$ 200,000.00
Debt Service	\$ -	\$ 155,613.00	\$ 449,897.00	\$ 294,284.00	\$ 449,897.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 1,276,075.26	\$ -	\$ 2,138,754.00	\$ 862,678.74	\$ 2,138,754.00	\$ -	\$ -
Transfers & Advances	\$ 1,276,075.26	\$ -	\$ 2,138,754.00	\$ 862,678.74	\$ 2,138,754.00	\$ -	\$ -
Grand Total	\$ 3,874,374.07	\$ 5,620,776.45	\$ 24,432,629.04	\$ 14,937,478.52	\$ 21,507,685.00	\$ 2,724,944.04	\$ 200,000.00

**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
March 7, 2017

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, 2017, 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, 2017 UNEC. BALANCE	TAXES	OTHER	TOTAL
GENERAL	\$ 1,093,781.27	\$ 950,035.00	\$ 507,805.00	\$ 2,551,621.27
SPECIAL REVENUE	3,917,561.86	-	6,125,998.00	10,043,559.86
DEBT SERVICE	223,881.82	-	1,563,252.84	1,787,134.66
CAPITAL PROJECTS	1,140,596.15	-	7,070,886.00	8,211,482.15
SPECIAL ASSESSMENTS	-	-	-	-
ENTERPRISE	4,547,246.20	-	4,530,336.00	9,077,582.20
INTERNAL	-	-	-	-
FIDUCIARY	257,374.00	-	150,000.00	407,374.00
TOTAL ALL FUNDS	<u>\$ 11,180,441.30</u>	<u>\$ 950,035.00</u>	<u>\$ 19,948,277.84</u>	<u>\$ 32,078,754.14</u>
GENERAL				
101 - General Fund	\$ 1,093,640.97	\$ 950,035.00	\$ 507,805.00	\$ 2,551,480.97
102 - Unclaimed Funds	140.30	-	-	140.30
TOTAL	<u>\$ 1,093,781.27</u>	<u>\$ 950,035.00</u>	<u>\$ 507,805.00</u>	<u>\$ 2,551,621.27</u>
SPECIAL REVENUE				
201 - Street Fund	\$ 2,050,908.98	-	\$ 2,683,315.00	\$ 4,734,223.98
202 - State Highway	90,225.98	-	55,000.00	145,225.98
203 - Ecological Preservation	1,000.00	-	-	1,000.00
204 - Pataskala JEDD	1,284.65	-	-	1,284.65
205 - Permissive License Tax	523,730.55	-	344,070.00	867,800.55
206 - Recreation Fund	47,069.13	-	75,250.00	122,319.13
207 - Park Use	92,822.86	-	30,800.00	123,622.86
208 - Police Fund	1,057,062.60	-	2,927,063.00	3,984,125.60
209 - Immobilization	490.00	-	-	490.00
210 - Mayor's Court Computer	28,360.00	-	7,000.00	35,360.00
211 - Alcohol Enforcement & Education	5,921.10	-	-	5,921.10
212 - Law Enforcement Trust	8,835.74	-	2,500.00	11,335.74
213 - Pataskaka Mobile Home Park	4,469.79	-	-	4,469.79
214 - FEMA Fund	-	-	-	-
215 - CHIP Fund	-	-	-	-
216 - Community Development Block Grant	-	-	-	-
217 - Safe Routes to School	-	-	-	-
218 - Police K-9	4,061.47	-	1,000.00	5,061.47
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	-	-	-	-
TOTAL	<u>\$ 3,917,561.86</u>	<u>\$ -</u>	<u>\$ 6,125,998.00</u>	<u>\$ 10,043,559.86</u>
DEBT SERVICE				
401 - Debt Service	\$ 193,814.63	-	\$ 1,563,252.84	\$ 1,757,067.47
402 - Street Bond	30,067.19	-	-	30,067.19
TOTAL	<u>\$ 223,881.82</u>	<u>\$ -</u>	<u>\$ 1,563,252.84</u>	<u>\$ 1,787,134.66</u>
CAPITAL PROJECTS				
301 - Capital Improvements	\$ 426,693.02	-	\$ 604,679.00	\$ 1,031,372.02
302 - Bond Improvements	11,121.78	-	5,100,500.00	5,111,621.78
303 - State Issue II Capital Improvements	(155,880.06)	-	575,000.00	419,119.94
304 - Municipal Building Purchase	6,870.84	-	-	6,870.84
305 - Courter Bridge Improvements	59.08	-	-	59.08
306 - SR 310 TIF	123,320.45	-	169,987.00	293,307.45
307 - Columbia Road Bridge Improvements	150,180.00	-	500,720.00	650,900.00
308 - Capital Facilities	578,231.04	-	120,000.00	698,231.04
TOTAL	<u>\$ 1,140,596.15</u>	<u>\$ -</u>	<u>\$ 7,070,886.00</u>	<u>\$ 8,211,482.15</u>

<u>SPECIAL ASSESSMENTS</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
 <u>ENTERPRISE FUND</u>				
601 - Water Utility	\$ 540,734.57	\$ -	\$ 1,199,309.00	\$ 1,740,043.57
602 - Water Capital Improvements	1,258,836.86	-	524,740.00	1,783,576.86
603 - Water Bond Improvements	155.48	-	-	155.48
604 - Water Debt Service	85,131.79	-	601,000.00	686,131.79
605 - Water Treatment Plant #2	0.38	-	-	0.38
606 - Water Utility State Issue II (OPWC)	-	-	-	-
651 - Sewer Utility	1,334,192.50	-	1,218,310.00	2,552,502.50
652 - Sewer Capital Improvements	1,286,162.20	-	515,390.00	1,801,552.20
653 - Sewer Bond Improvements	374.41	-	500.00	874.41
654 - Sewer Debt Service	24,543.07	-	451,320.00	475,863.07
655 - Oaks Assessment	17,114.94	-	19,767.00	36,881.94
656 - Utility State Issue II (OPWC)	-	-	-	-
TOTAL	\$ 4,547,246.20	\$ -	\$ 4,530,336.00	\$ 9,077,582.20
 <u>INTERNAL FUNDS</u>				
	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
 <u>FIDUCIARY FUNDS</u>				
501 - Construction Account/Project Fund	\$ 174,222.75	\$ -	\$ 150,000.00	\$ 324,222.75
502 - Fire Escrow Fund	24,000.00	-	-	24,000.00
503 - Vendor Bond & Escrow	-	-	-	-
999 - Payroll Clearing Fund	59,151.25	-	-	59,151.25
TOTAL	\$ 257,374.00	\$ -	\$ 150,000.00	\$ 407,374.00

THE FOLLOWING IS THE AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2017 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
<u>Michael L. Smith</u>	
<u>Kenneth Oswalt</u>	
<u>Olivia C. Parkinson</u>	

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 12/31/17	OK OR EXCEEDS
GENERAL	\$ 2,551,621.27	\$ 1,560,419.98	\$ 991,201.29	OK
SPECIAL REVENUE	10,043,559.86	6,054,912.14	3,988,647.72	OK
DEBT SERVICE	1,787,134.66	1,491,485.00	295,649.66	OK
CAPITAL PROJECTS	8,211,482.15	7,083,729.35	1,127,752.80	OK
SPECIAL ASSESSMENTS	-	-	-	OK
ENTERPRISE	9,077,582.20	5,338,850.83	3,738,731.37	OK
INTERNAL	-	-	-	OK
FIDUCIARY	407,374.00	100,000.00	307,374.00	OK
TOTAL	<u>\$ 32,078,754.14</u>	<u>\$ 21,629,397.30</u>	<u>\$ 10,449,356.84</u>	
GENERAL				
101 - General Fund	\$ 2,551,480.97	\$ 1,560,419.98	\$ 991,060.99	OK
102 - Unclaimed Funds	140.30	-	140.30	OK
TOTAL GENERAL	<u>\$ 2,551,621.27</u>	<u>\$ 1,560,419.98</u>	<u>\$ 991,201.29</u>	OK
SPECIAL REVENUE				
201 - Street Fund	\$ 4,734,223.98	\$ 2,512,486.42	\$ 2,221,737.56	OK
202 - State Highway	145,225.98	56,500.00	88,725.98	OK
203 - Ecological Preservation	1,000.00	-	1,000.00	OK
204 - Pataskala JEDD	1,284.65	-	1,284.65	OK
205 - Permissive License Tax	867,800.55	458,676.00	409,124.55	OK
206 - Recreation Fund	122,319.13	71,649.00	50,670.13	OK
207 - Park Use	123,622.86	34,000.00	89,622.86	OK
208 - Police Fund	3,984,125.60	2,902,600.72	1,081,524.88	OK
209 - Immobilization	490.00	-	490.00	OK
210 - Mayor's Court Computer	35,360.00	10,000.00	25,360.00	OK
211 - Alcohol Enforcement & Education	5,921.10	-	5,921.10	OK
212 - Law Enforcement Trust	11,335.74	4,000.00	7,335.74	OK
213 - Pataskaka Mobile Home Park	4,469.79	-	4,469.79	OK
214 - FEMA Fund	-	-	-	OK
215 - CHIP Fund	-	-	-	OK
216 - Community Development Block Grant	-	-	-	OK
217 - Safe Routes to School	-	-	-	OK
218 - Police K-9	5,061.47	5,000.00	61.47	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	-	-	-	OK
TOTAL SPECIAL REVENUE	<u>\$ 10,043,559.86</u>	<u>\$ 6,054,912.14</u>	<u>\$ 3,988,647.72</u>	OK
DEBT SERVICE				
401 - Debt Service	\$ 1,757,067.47	\$ 1,491,485.00	\$ 265,582.47	OK
402 - Street Bond	30,067.19	-	30,067.19	OK
TOTAL DEBT SERVICE	<u>\$ 1,787,134.66</u>	<u>\$ 1,491,485.00</u>	<u>\$ 295,649.66</u>	OK
CAPITAL PROJECTS				
301 - Capital Improvements	\$ 1,031,372.02	\$ 525,504.35	\$ 505,867.67	OK
302 - Bond Improvements	5,111,621.78	5,100,000.00	11,621.78	OK
303 - State Issue II Capital Improvements	419,119.94	392,648.00	26,471.94	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	293,307.45	189,677.00	103,630.45	OK
307 - Columbia Road Bridge Improvements	650,900.00	625,900.00	25,000.00	OK
308 - Capital Facilities	698,231.04	250,000.00	448,231.04	OK
TOTAL CAPITAL PROJECTS	<u>\$ 8,211,482.15</u>	<u>\$ 7,083,729.35</u>	<u>\$ 1,127,752.80</u>	OK

SPECIAL ASSESSMENTS

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

ENTERPRISE FUND

601 - Water Utility	\$	1,740,043.57	\$	1,192,336.91	\$	547,706.66	OK
602 - Water Capital Improvements		1,783,576.86		1,070,000.00		713,576.86	OK
603 - Water Bond Improvements		155.48		-		155.48	OK
604 - Water Debt Service		686,131.79		599,240.00		86,891.79	OK
605 - Water Treatment Plant #2		0.38		-		0.38	OK
606 - Water Utility State Issue II (OPWC)		-		-		-	OK
651 - Sewer Utility		2,552,502.50		1,290,376.92		1,262,125.58	OK
652 - Sewer Capital Improvements		1,801,552.20		736,000.00		1,065,552.20	OK
653 - Sewer Bond Improvements		874.41		-		874.41	OK
654 - Sewer Debt Service		475,863.07		429,632.00		46,231.07	OK
655 - Oaks Assessment		36,881.94		21,265.00		15,616.94	OK
656 - Utility State Issue II (OPWC)		-		-		-	OK
TOTAL ENTERPRISE	\$	9,077,582.20	\$	5,338,850.83	\$	3,738,731.37	OK

INTERNAL FUNDS

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

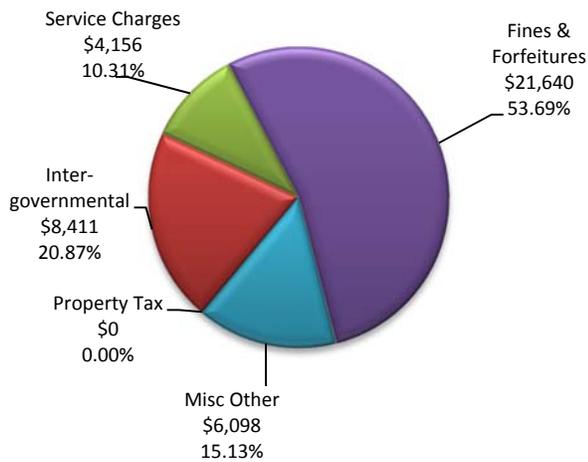
FIDUCIARY FUNDS

501 - Construction Account/Project Fund	\$	324,222.75	\$	100,000.00	\$	224,222.75	OK
502 - Fire Escrow Fund		24,000.00		-		24,000.00	OK
503 - Vendor Bond & Escrow		-		-		-	OK
999 - Payroll Clearing Fund		59,151.25		-		59,151.25	OK
TOTAL FIDUCIARY	\$	407,374.00	\$	100,000.00	\$	307,374.00	OK

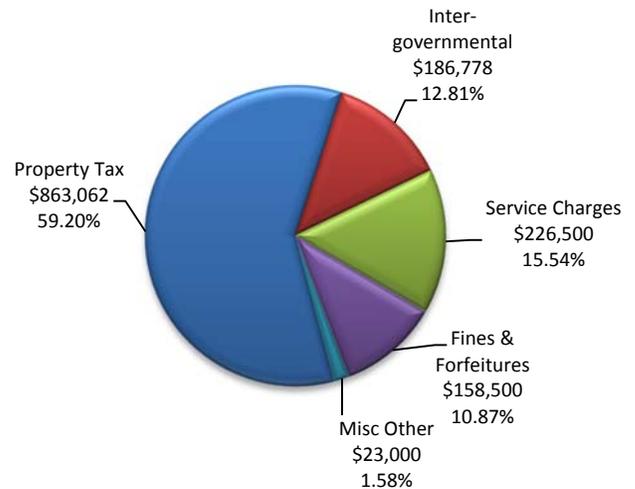
General Fund (101)

Revenue – On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$40.3 thousand, which represents 2.76% of budget. When compared to a straight-line rate of 16.67%, it is quite obvious that general fund revenues through February 28th are running behind budget. The timing of when the city receives its semi-annual property tax settlements, however, does skew the total. Eliminating the impact that the property tax receipts have in the calculation, the total is running at 6.78%, or approximately 9.89% below budget. The delayed receipt of Q4-16 franchise fee revenue is a significant factor in the below-expectations collections.

YTD General Fund Revenue by Source



General Fund Revenue - Budget



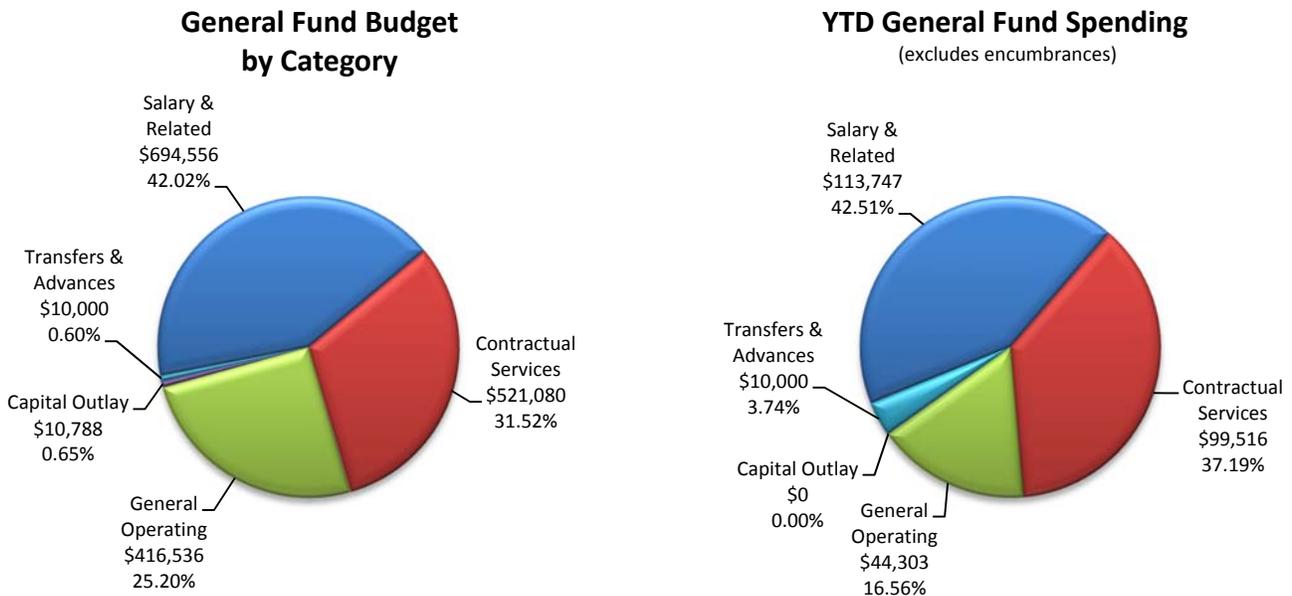
The largest revenue source for the general fund is property taxes, which accounts for 59.2% of the 2017 general fund revenue budget. The 2017 budget for this category is projected to be \$863.1 thousand, and would be up by \$7.3 thousand (0.85%) when compared to 2016 full-year collections. To-date, however, the general fund has not yet received any property tax revenues from the Licking County Treasurer, and would not anticipate doing so until the month of March.

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 2017 budget in this category is \$226.5 thousand (15.54% of budget). Through February 28, the city has received \$4.2 thousand (1.83% of budget), and is down by \$55.6 thousand (93.1%) from FY 2016 due to the delayed receipt of Q4-16 cable television franchise fees.

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 2017, it is projected to account for approximately \$186.8 thousand (12.81% 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 \$8.4 thousand in this category (4.5% of budget), and is down by \$0.1 thousand (1.72%) when compared to the same two-month period in 2016.

Fines and forfeitures revenue represents the other major revenue category for the general fund. The 2017 budget in this category is \$158.5 thousand (10.87% 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 February 28, the city has received \$21.6 thousand in this category, which represents 13.65% of budget. Compared to the same two-month period in 2016, the total is up by \$3.9 thousand, or 22.2%. The primary driver of the change is increased revenue generated by the Mayor’s Court in 2017.

Expenditures – The general fund has a total appropriated expenditure budget for 2017 of approximately \$1.65 million. Total spending through February 28 is \$267.6 thousand, and is equal to 16.19% of the budget. Including encumbrances (e.g., purchase orders) of \$497.2 thousand (but excluding transfers) in the total results in a total ratio equal to 45.94% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same two-month period in 2016 (and excluding transfers), the total is up by \$1.1 thousand (0.43%).



Salaries, wages and other employee-related costs represent the largest expense category, with a 2017 budget of \$694.6 thousand, or 42.02% of the general fund budget. Spending through February 28 was \$113.7 thousand, or 16.38% of budget. The slightly favorable variance (\$2.0 thousand below budget) was primarily the result of funding deferred employee wage scale increases.

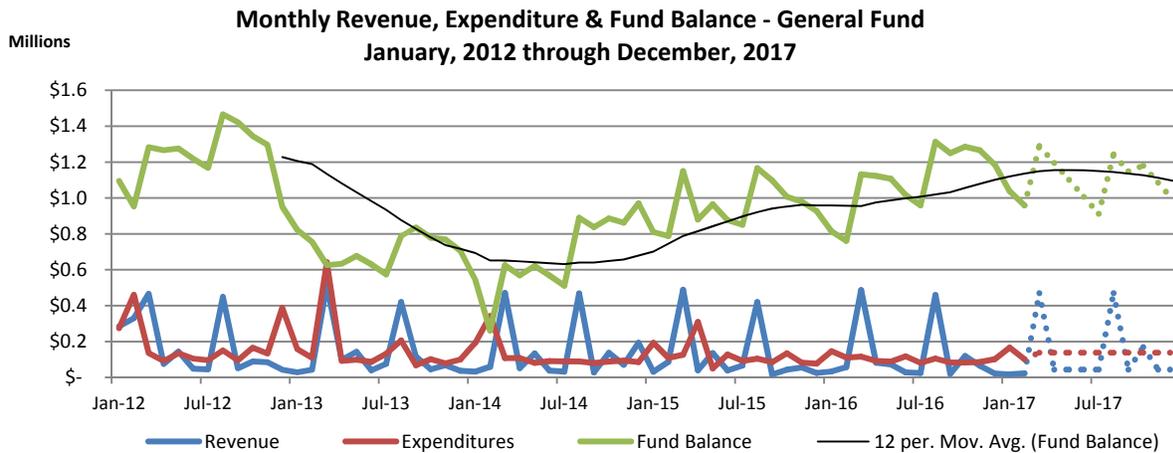
Contractual services is another major expense category in the General fund. The 2017 budget in this category is \$521.1 thousand (31.52% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through February 28 is \$99.5 thousand (19.1% of budget). Including encumbrances (e.g. purchase orders) of \$232.3 thousand in the total, 63.69% 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

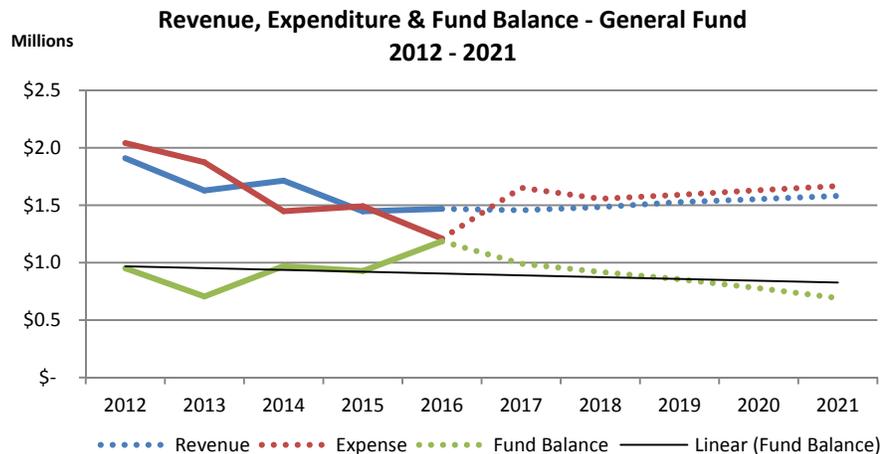
miscellaneous expenses. It has a 2017 budget of \$416.5 thousand, or 25.2% of the fund's budget. Year-to-date 2017 spending in this category is \$44.3 thousand, and is equal to 10.64% of budget. Including encumbrances in the calculation, the total spent or committed is \$208.7 thousand, or 50.11% of budget. Spending in this category is down by \$18.9 thousand (29.94%) from the same two-month period in 2016.

The approved 2017 budget in the general fund includes a \$10,000 interfund transfer to the Recreation (206) fund to provide additional funding for recreational programming. This is a change from FY 2016, which had no interfund transfers from the general fund. This approved transfer was made during the month of February.

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 2017, 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 and 2016 were very positive years 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 unable 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
 FEBRUARY 2017 YTD ANALYSIS - General Fund (101)

	YTD 2017	2017 Budget	YTD Uncollected Balance	% Collected	YTD 2016	2016 Budget	YTD Uncollected Balance	% Collected	YTD 2017 H/(L) YTD 2016	% H/(L)
Beginning Fund Balance	\$ 1,186,181	\$ 1,186,181			\$ 927,181	\$ 927,181				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ 858,562	\$ 858,562	0.00%	\$ -	\$ 843,977	\$ 843,977	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ -	\$ 858,562	\$ 858,562	0.00%	\$ -	\$ 843,977	\$ 843,977	0.00%	\$ -	0.00%
Intergovernmental										
State-Shared Revenues	\$ 8,411	\$ 186,778	\$ 178,367	4.50%	\$ 8,558	\$ 178,376	\$ 169,818	4.80%	\$ (147)	-1.72%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 8,411	\$ 186,778	\$ 178,367	4.50%	\$ 8,558	\$ 178,376	\$ 169,818	4.80%	\$ (147)	-1.72%
Charges for Service										
General Government Fees	\$ 2,934	\$ 66,500	\$ 63,566	4.41%	\$ 21,621	\$ 61,500	\$ 39,879	35.16%	\$ (18,688)	-86.43%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	1,222	160,000	158,778	0.76%	38,184	194,000	155,816	19.68%	(36,962)	-96.80%
Total Charges for Service	\$ 4,156	\$ 226,500	\$ 222,344	1.83%	\$ 59,805	\$ 255,500	\$ 195,695	23.41%	\$ (55,649)	-93.05%
Fines & Forfeitures										
Mayor's Court	\$ 21,640	\$ 158,000	\$ 136,360	13.70%	\$ 17,708	\$ 176,620	\$ 158,912	10.03%	\$ 3,932	22.20%
Other Fines & Forfeitures	-	500	500	0.00%	-	500	500	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ 21,640	\$ 158,500	\$ 136,860	13.65%	\$ 17,708	\$ 177,120	\$ 159,412	10.00%	\$ 3,932	22.20%
Special Assessments										
Special Assessments	-	4,500	4,500	0.00%	-	4,500	4,500	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ 4,500	\$ 4,500	0.00%	\$ -	\$ 4,500	\$ 4,500	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 4,205	\$ 10,000	\$ 5,795	42.05%	\$ 3,055	\$ 6,500	\$ 3,445	47.00%	\$ 1,150	37.65%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	1,893	13,000	11,107	14.56%	1,539	13,000	11,461	11.84%	354	23.01%
Total Other Sources	\$ 6,098	\$ 23,000	\$ 16,902	26.51%	\$ 4,594	\$ 19,500	\$ 14,906	23.56%	\$ 1,504	32.75%
Interfund Transfers										
Transfers & Advances In	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 40,304	\$ 1,457,840	\$ 1,417,536	2.76%	\$ 90,664	\$ 1,478,973	\$ 1,388,309	6.13%	\$ (50,360)	-55.55%
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	\$ 40,304	\$ 1,457,840	\$ 1,417,536	2.76%	\$ 90,664	\$ 1,478,973	\$ 1,388,309	6.13%	\$ (50,360)	-55.55%

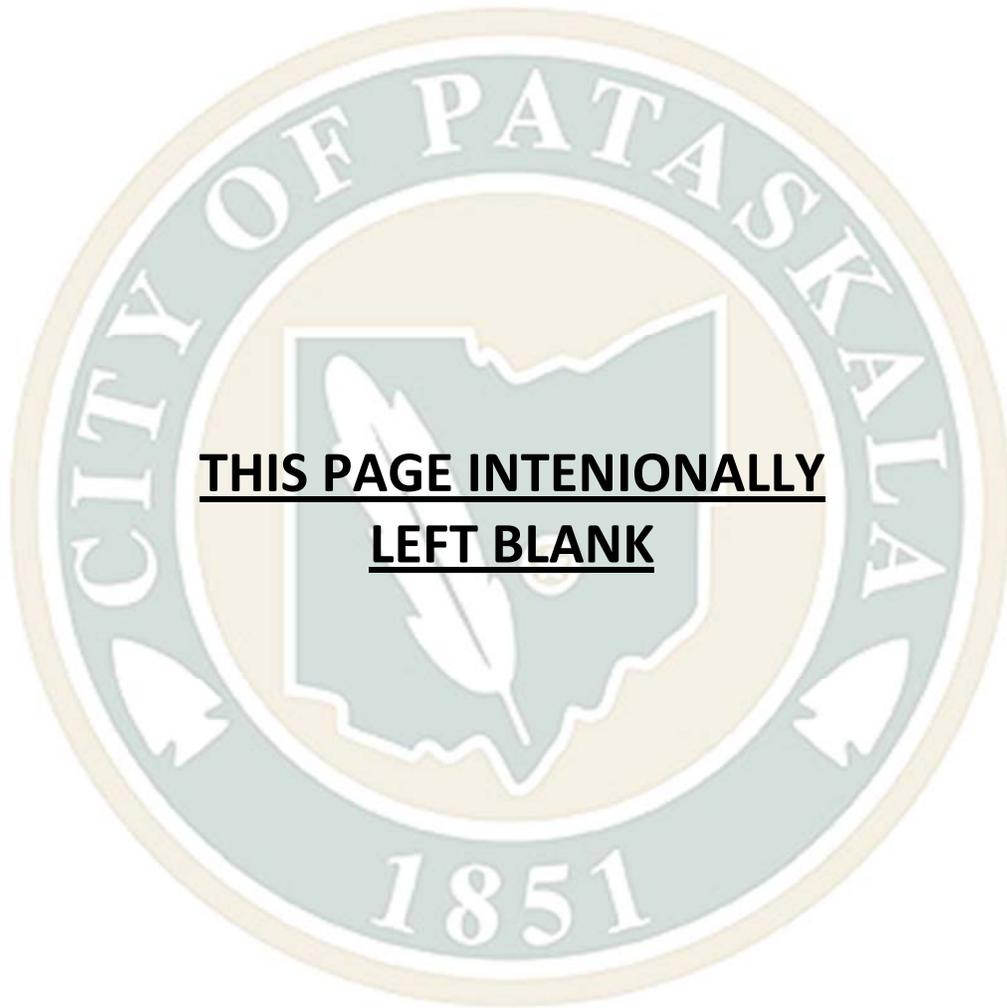
	YTD 2017	2017 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2016	YTD 2017 H/(L) YTD 2016	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 113,747	\$ 694,556	\$ 580,808	83.62%	\$ 94,618	\$ 486,191	70.00%	\$ 89,911	\$ 23,836	26.51%
Contractual Services	99,516	521,080	421,564	80.90%	232,348	189,216	36.31%	96,834	2,682	2.77%
General Operating	44,303	416,536	372,233	89.36%	164,430	207,803	49.89%	63,233	(18,930)	-29.94%
Capital Outlay	-	10,788	10,788	-100.00%	5,788	5,000	46.35%	6,475	(6,475)	-100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	10,000	10,000	-	0.00%	-	-	0.00%	-	10,000	100.00%
Grand Total Expenditures	\$ 267,566	\$ 1,652,960	\$ 1,385,394	83.81%	\$ 497,183	\$ 888,210	53.73%	\$ 256,453	\$ 11,113	4.33%
Adjustments:										
- Interfund transfers & advances	\$ (10,000)	\$ (10,000)	\$ (20,000)	200.00%	\$ -	\$ -	0.00%	\$ -	\$ (10,000)	100.00%
Total Adjustments	\$ (10,000)	\$ (10,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ (10,000)	100.00%
Adjusted Grand Total Expenditures	\$ 257,566	\$ 1,642,960	\$ 1,385,394	84.32%	\$ 497,183	\$ 888,210	54.06%	\$ 256,453	\$ 1,113	0.43%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 958,919	\$ 991,061	59.96%	\$ 461,735			\$ 761,392	\$ 197,526	25.94%

CITY OF PATASKALA, OHIO
 2017 REVENUE BUDGET ANALYSIS - General Fund (101)
 THROUGH FEBRUARY 28, 2017

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	\$ 40,304.17	\$ 1,457,840.00	\$ 1,417,535.83	\$ 1,478,973.00	\$ (21,133.00)
Taxes	\$ -	\$ 858,562.00	\$ 858,562.00	\$ 843,977.00	\$ 14,585.00
Property Taxes	\$ -	\$ 858,562.00	\$ 858,562.00	\$ 843,977.00	\$ 14,585.00
Intergovernmental	\$ 8,410.84	\$ 186,778.00	\$ 178,367.16	\$ 178,376.00	\$ 8,402.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 8,410.84	\$ 186,778.00	\$ 178,367.16	\$ 178,376.00	\$ 8,402.00
Charges for Service	\$ 4,155.71	\$ 226,500.00	\$ 222,344.29	\$ 255,500.00	\$ (29,000.00)
General Government Fees	\$ 2,933.75	\$ 66,500.00	\$ 63,566.25	\$ 61,500.00	\$ 5,000.00
Other Service Charges	\$ 1,221.96	\$ 160,000.00	\$ 158,778.04	\$ 194,000.00	\$ (34,000.00)
Fines & Forfeitures	\$ 21,639.67	\$ 158,500.00	\$ 136,860.33	\$ 177,120.00	\$ (18,620.00)
Mayor's Court	\$ 21,639.67	\$ 158,000.00	\$ 136,360.33	\$ 176,620.00	\$ (18,620.00)
Other Fines & Forfeitures	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Special Assessments	\$ -	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ -
Special Assessments	\$ -	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ -
Miscellaneous Revenue	\$ 6,097.95	\$ 23,000.00	\$ 16,902.05	\$ 19,500.00	\$ 3,500.00
Investment Income	\$ 4,205.11	\$ 10,000.00	\$ 5,794.89	\$ 6,500.00	\$ 3,500.00
Other Miscellaneous Revenue	\$ 1,892.84	\$ 13,000.00	\$ 11,107.16	\$ 13,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 40,304.17	\$ 1,457,840.00	\$ 1,417,535.83	\$ 1,478,973.00	\$ (21,133.00)

CITY OF PATASKALA, OHIO
 2017 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH FEBRUARY 28, 2017

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	\$ 267,566.23	\$ 497,183.46	\$ 1,652,960.02	\$ 888,210.33	\$ 1,565,861.00	\$ 87,099.02	\$ -
General Government	\$ 151,749.24	\$ 165,639.80	\$ 703,784.10	\$ 386,395.06	\$ 674,181.00	\$ 29,603.10	\$ -
Salary & Related	\$ 63,660.56	\$ 53,366.87	\$ 387,931.00	\$ 270,903.57	\$ 387,931.00	\$ -	\$ -
Contractual Services	\$ 74,864.06	\$ 66,165.11	\$ 183,975.12	\$ 42,945.95	\$ 166,300.00	\$ 17,675.12	\$ -
General Operating	\$ 13,224.62	\$ 46,107.82	\$ 131,877.98	\$ 72,545.54	\$ 119,950.00	\$ 11,927.98	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 24,846.49	\$ 128,281.93	\$ 308,826.62	\$ 155,698.20	\$ 278,560.00	\$ 30,266.62	\$ -
Salary & Related	\$ 13,739.02	\$ 6,485.62	\$ 79,710.00	\$ 59,485.36	\$ 79,710.00	\$ -	\$ -
Contractual Services	\$ 10,459.50	\$ 118,561.06	\$ 214,693.56	\$ 85,673.00	\$ 185,150.00	\$ 29,543.56	\$ -
General Operating	\$ 647.97	\$ 3,235.25	\$ 14,423.06	\$ 10,539.84	\$ 13,700.00	\$ 723.06	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 26,290.85	\$ 36,446.26	\$ 195,724.36	\$ 132,987.25	\$ 193,436.00	\$ 2,288.36	\$ -
Salary & Related	\$ 24,533.53	\$ 23,708.22	\$ 156,636.00	\$ 108,394.25	\$ 156,636.00	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ -	\$ -
General Operating	\$ 1,757.32	\$ 12,738.04	\$ 30,588.36	\$ 16,093.00	\$ 28,300.00	\$ 2,288.36	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 7,452.55	\$ 18,340.23	\$ 83,697.79	\$ 57,905.01	\$ 79,670.00	\$ 4,027.79	\$ -
Salary & Related	\$ 4,811.84	\$ 5,948.28	\$ 36,629.63	\$ 25,869.51	\$ 33,730.00	\$ 2,899.63	\$ -
Contractual Services	\$ 1,905.66	\$ 8,344.34	\$ 28,840.00	\$ 18,590.00	\$ 28,840.00	\$ -	\$ -
General Operating	\$ 735.05	\$ 4,047.61	\$ 13,228.16	\$ 8,445.50	\$ 12,100.00	\$ 1,128.16	\$ -
Capital Outlay	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -
Parks, Lands & Municipal Facil	\$ 47,227.10	\$ 148,475.24	\$ 350,927.15	\$ 155,224.81	\$ 330,014.00	\$ 20,913.15	\$ -
Salary & Related	\$ 7,002.23	\$ 5,108.74	\$ 33,649.00	\$ 21,538.03	\$ 33,649.00	\$ -	\$ -
Contractual Services	\$ 12,286.68	\$ 39,277.20	\$ 85,071.30	\$ 33,507.42	\$ 80,765.00	\$ 4,306.30	\$ -
General Operating	\$ 27,938.19	\$ 98,301.16	\$ 226,418.71	\$ 100,179.36	\$ 215,600.00	\$ 10,818.71	\$ -
Capital Outlay	\$ -	\$ 5,788.14	\$ 5,788.14	\$ -	\$ -	\$ 5,788.14	\$ -
Transfers & Advances	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -
Transfers & Advances	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -
Grand Total	\$ 267,566.23	\$ 497,183.46	\$ 1,652,960.02	\$ 888,210.33	\$ 1,565,861.00	\$ 87,099.02	\$ -

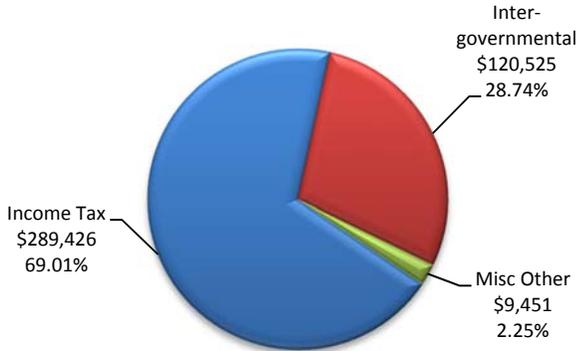


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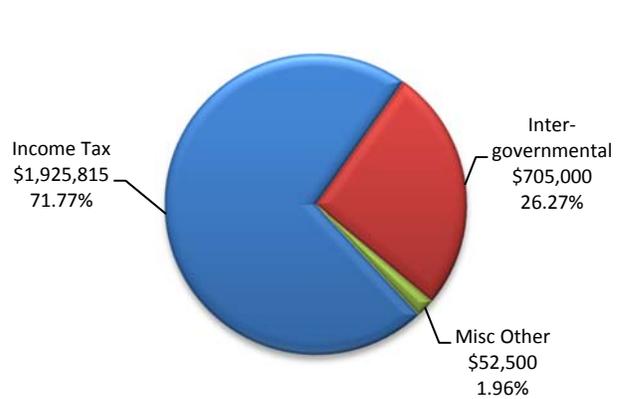
Street Fund (201)

Revenue – The Street Fund has a 2017 revenue budget of approximately \$2.68 million. 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 \$419.4 thousand, which reflects 15.63% of the full-year budget. Total revenue to-date is up by \$16.6 thousand (4.12%) from the same two-month period in 2016.

YTD Street Fund Revenue by Source

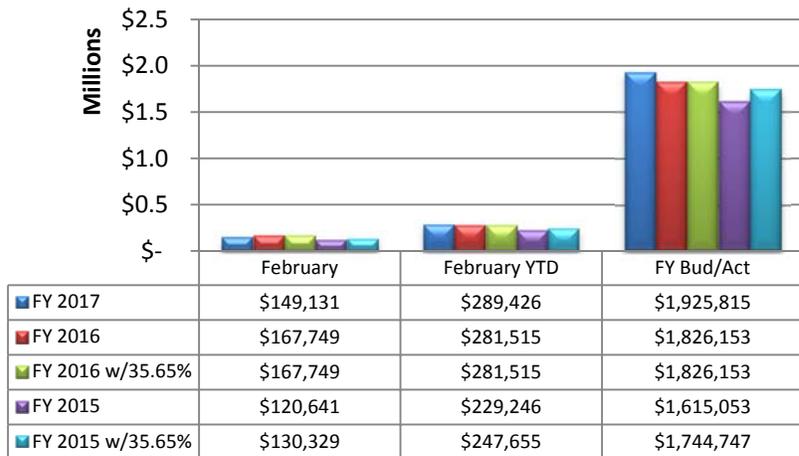


Street Fund Revenue - Budget



Income tax collections in February were \$149.1 thousand, and were down by \$18.6 thousand (11.1%) when compared to the same period in 2016. On a year to-date basis, the fund has received \$289.4 thousand, which represents 15.03% of the 2017 budget. For 2016, collections for the two-month period were 15.42% of full-year collections, and the 2015 ratio was 14.19%. It appears that collections may be running slightly behind of budget at this point, although a trend is difficult to detect after only several months. This is an important trend to monitor, however, 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 2015 and 2016. The allocation rate for 2017 to the fund was unchanged from FY 2016. In 2015, however, the fund would have received a lower year 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 2017 would have been \$41.8 thousand (16.7%) higher than that in 2015.

Income Tax Collections - Street Fund

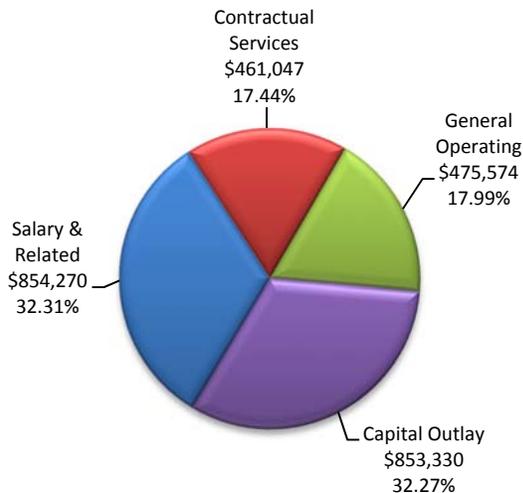


Intergovernmental revenues in the Street fund are budgeted at \$705.0 thousand, and represent 26.27% of the fund’s revenue budget. They reflect funding received by the city from the federal, state and county governments. This category is comprised of state-shared (e.g., permissive) taxes, and grants/loans from other governmental agencies. On a year to-date basis, the city has received \$120.5 thousand in this category (17.1% of budget), and is up by \$8.0 thousand (7.13%) from the same two-month period in 2016.

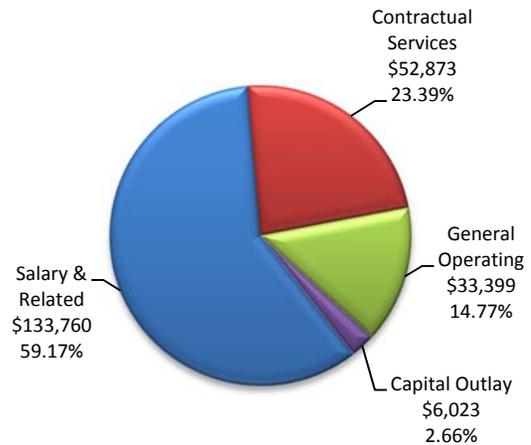
The other category, Other Sources, is budgeted at \$52.5 thousand, and represents only 1.96% of the total fund revenue budget. To date, the city has received \$9.5 thousand (18% of budget), and is up by \$0.7 thousand (7.61%) from the same two-month period in 2016. One driver of the positive variance is the increased amount of investment income credited to the fund (up by 13.3%).

Expenditures – The Street fund has a total appropriated expenditure budget for 2017 of approximately \$2.64 million. Total spending through February 28 was \$226.1 thousand, and is equal to 8.55% of budget. The driver of the lower than anticipated spending rate is the significant amount of capital outlay unspent to-date. Including encumbrances of \$575.0 thousand in the total (but excluding transfers) results in total fund spending equal to 30.29% of budget. Compared to full-year 2016 (and excluding transfers), the total is down by \$205.4 thousand (47.61%), and is due primarily to decreased spending in the Capital Outlay and General Operating categories.

Street Fund Budget by Category



YTD Street Fund Spending
(excludes encumbrances)



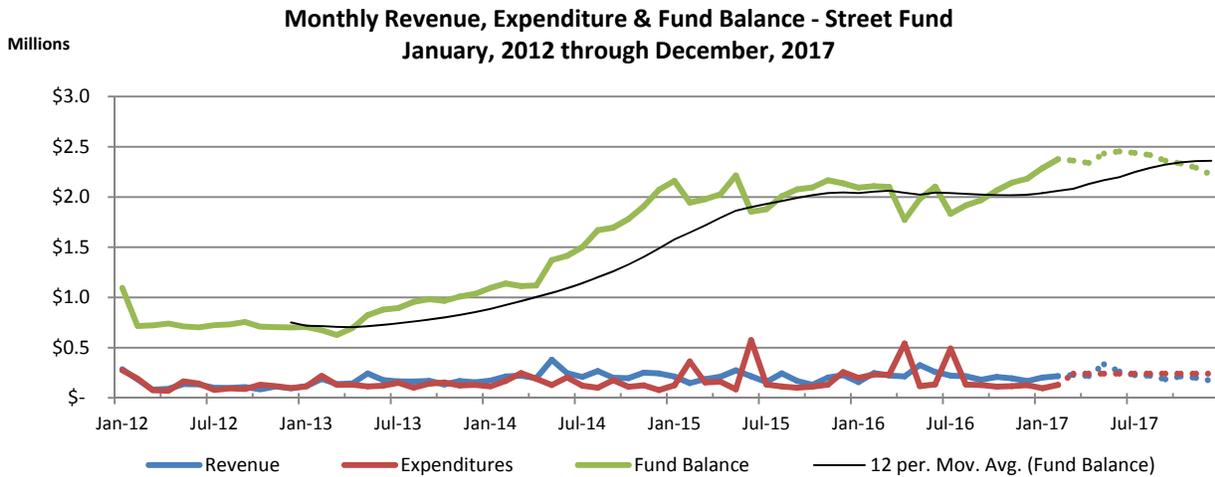
Salaries, wages and other employee-related costs is the largest expense category in the Street Fund with a 2017 budget of \$854.3 thousand, or 32.31% of the fund’s budget. Spending through February 28 was \$133.8 thousand, or 15.66% of budget. Spending in this category is up by \$11.6 thousand (9.45%) from the level in 2016, and is due an additional pay period processed (5 pays in 2017 vs 4 pays in 2016).

Spending on capital projects and equipment represents the next major expense category in the Street fund. The 2017 budget in this category is \$853.3 thousand (32.27% of budget) and provides funding for street and roadway infrastructure maintenance and related equipment. Year to-date spending in this category is \$6.0 thousand, or 0.71% of budget. Including encumbrances (e.g., purchase orders) in the total, results in a spending commitment equal to 5.91% of the full-year 2016 budget.

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 2017 budget of \$475.6 thousand, or 17.99% of the fund's budget. Spending through February 28 was \$33.4 thousand, or 7.02% of budget. Including encumbrances in the calculation, total spending is \$215.9 thousand, or 45.4% of the budget. Spending in this category is down by \$35.5 thousand (51.55%) when compared to the same two-month period in 2016.

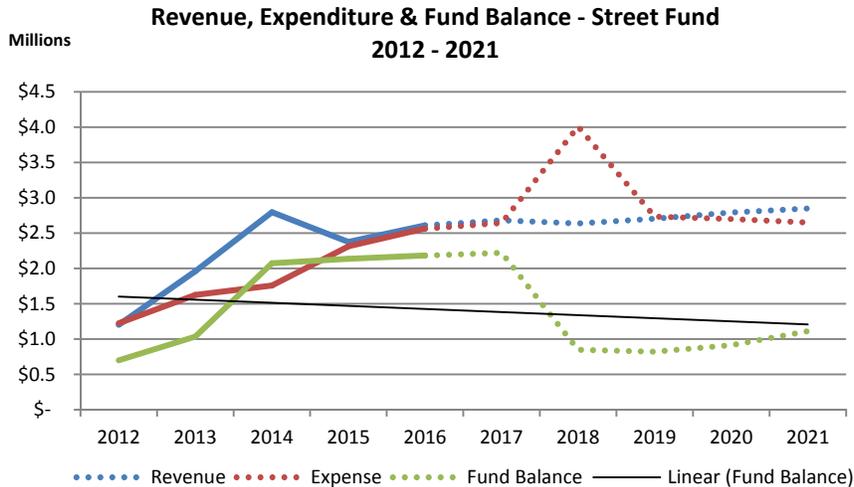
The approved 2017 budget in the Street fund did not include any interfund transfers, nor were any interfund transfers approved or executed during 2016.

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 the 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 at right, the balance of the Street fund increased from 2012 – 2016, and 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 due to increased capital spending. After 2019, however, the fund balance remains stabilized between \$0.8 and \$1.1 million.

CITY OF PATASKALA, OHIO
 FEBRUARY 2017 YTD ANALYSIS - Street Fund (201)

	YTD 2017	2017 Budget	YTD Uncollected Balance	% Collected	YTD 2016	2016 Budget	YTD Uncollected Balance	% Collected	YTD 2017 H/(L) YTD 2016	% H/(L)
Beginning Fund Balance	\$ 2,182,643	\$ 2,182,643			\$ 2,136,325	\$ 2,136,325				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	289,426	1,925,815	1,636,389	15.03%	281,515	1,792,131	1,510,616	15.71%	7,911	2.81%
Total Taxes	\$ 289,426	\$ 1,925,815	\$ 1,636,389	15.03%	\$ 281,515	\$ 1,792,131	\$ 1,510,616	15.71%	\$ 7,911	2.81%
Intergovernmental										
State-Shared Revenues	\$ 120,525	\$ 705,000	\$ 584,475	17.10%	\$ 112,499	\$ 675,000	\$ 562,501	16.67%	\$ 8,026	7.13%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 120,525	\$ 705,000	\$ 584,475	17.10%	\$ 112,499	\$ 675,000	\$ 562,501	16.67%	\$ 8,026	7.13%
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	\$ 8,849	\$ 22,500	\$ 13,651	39.33%	\$ 7,814	\$ 7,500	\$ (314)	104.19%	\$ 1,035	13.25%
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	602	30,000	29,398	2.01%	968	20,000	19,032	4.84%	(367)	-37.87%
Total Other Sources	\$ 9,451	\$ 52,500	\$ 43,049	18.00%	\$ 8,782	\$ 27,500	\$ 18,718	31.94%	\$ 668	7.61%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 9	\$ 9	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 9	\$ 9	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 419,402	\$ 2,683,315	\$ 2,263,913	15.63%	\$ 402,797	\$ 2,494,640	\$ 2,091,843	16.15%	\$ 16,605	4.12%
Adjustments:										
- Elim Impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (9)	\$ 9	-100.00%	\$ -	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (9)	\$ 9	-100.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 419,402	\$ 2,683,315	\$ 2,263,913	15.63%	\$ 402,797	\$ 2,494,631	\$ 2,091,834	16.15%	\$ 16,605	4.12%

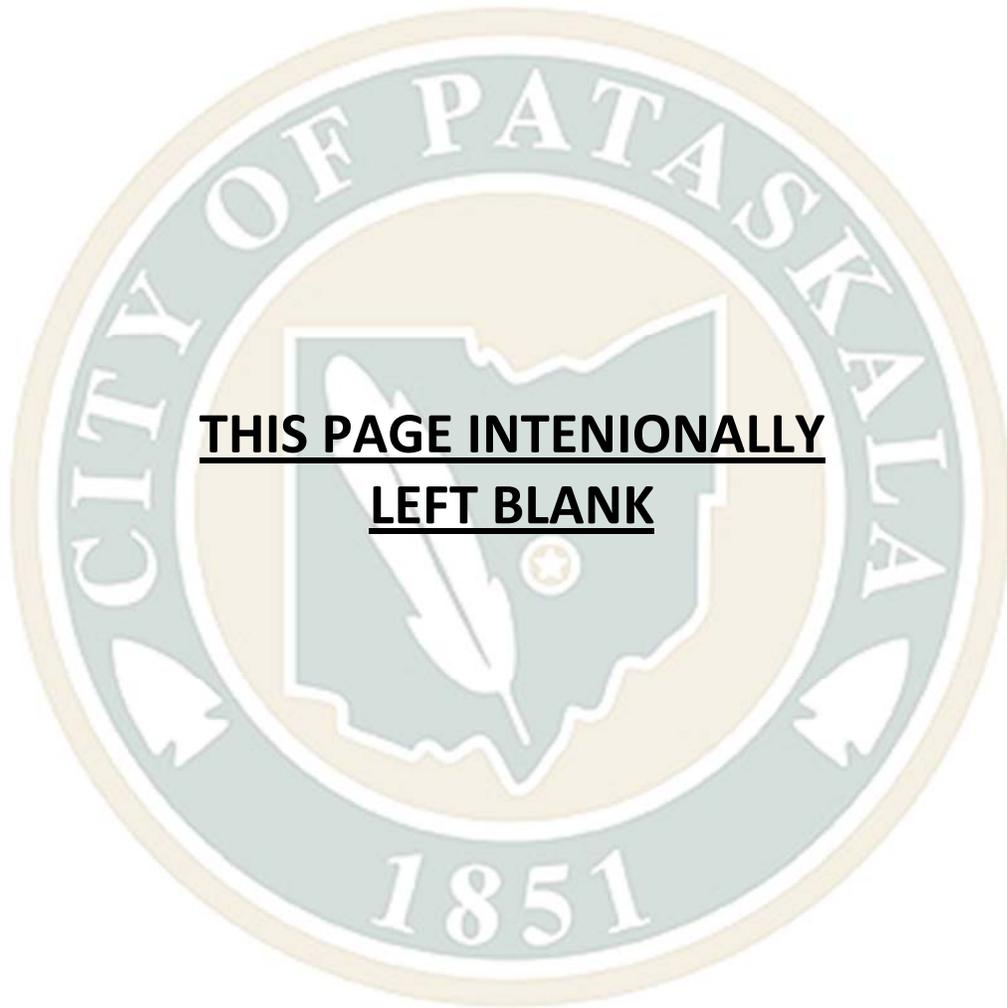
	YTD 2017	2017 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2016	YTD 2017 H/(L) YTD 2016	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 133,760	\$ 854,270	\$ 720,510	84.34%	\$ 121,952	\$ 598,559	70.07%	\$ 122,208	\$ 11,552	9.45%
Contractual Services	52,873	461,047	408,175	88.53%	226,152	182,022	39.48%	17,403	35,470	203.82%
General Operating	33,399	475,574	442,175	92.98%	182,505	259,671	54.60%	68,930	(35,531)	-51.55%
Capital Outlay	6,023	853,330	847,307	99.29%	44,368	802,940	94.09%	222,912	(216,890)	-97.30%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 226,054	\$ 2,644,221	\$ 2,418,167	91.45%	\$ 574,976	\$ 1,843,191	69.71%	\$ 431,453	\$ (205,399)	-47.61%
Adjustments:										
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 226,054	\$ 2,644,221	\$ 2,418,167	91.45%	\$ 574,976	\$ 1,843,191	69.71%	\$ 431,453	\$ (205,399)	-47.61%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 2,375,991	\$ 2,221,738	84.02%	\$ 1,801,015			\$ 2,107,669	\$ 268,323	12.73%

CITY OF PATASKALA, OHIO
 2017 REVENUE BUDGET ANALYSIS - Street Fund (201)
 THROUGH FEBRUARY 28, 2017

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	\$ 419,401.78	\$ 2,683,315.00	\$ 2,263,913.22	\$ 2,494,640.00	\$ 188,675.00
Taxes	\$ 289,426.44	\$ 1,925,815.00	\$ 1,636,388.56	\$ 1,792,131.00	\$ 133,684.00
Income Taxes	\$ 289,426.44	\$ 1,925,815.00	\$ 1,636,388.56	\$ 1,792,131.00	\$ 133,684.00
Intergovernmental	\$ 120,524.70	\$ 705,000.00	\$ 584,475.30	\$ 675,000.00	\$ 30,000.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 120,524.70	\$ 705,000.00	\$ 584,475.30	\$ 675,000.00	\$ 30,000.00
Miscellaneous Revenue	\$ 9,450.64	\$ 52,500.00	\$ 43,049.36	\$ 27,500.00	\$ 25,000.00
Investment Income	\$ 8,848.99	\$ 22,500.00	\$ 13,651.01	\$ 7,500.00	\$ 15,000.00
Other Miscellaneous Revenue	\$ 601.65	\$ 30,000.00	\$ 29,398.35	\$ 20,000.00	\$ 10,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ 9.00	\$ (9.00)
Transfers & Advances	\$ -	\$ -	\$ -	\$ 9.00	\$ (9.00)
Grand Total	\$ 419,401.78	\$ 2,683,315.00	\$ 2,263,913.22	\$ 2,494,640.00	\$ 188,675.00

CITY OF PATASKALA, OHIO
 2017 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH FEBRUARY 28, 2017

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
201 - Street Fund	\$ 226,053.64	\$ 574,975.96	\$ 2,644,220.69	\$ 1,843,191.09	\$ 2,540,417.00	\$ 103,803.69	\$ -
General Government	\$ 45,982.70	\$ 153,415.73	\$ 360,028.22	\$ 160,629.79	\$ 340,896.00	\$ 19,132.22	\$ -
Salary & Related	\$ 8,592.62	\$ 7,555.86	\$ 61,396.00	\$ 45,247.52	\$ 61,396.00	\$ -	\$ -
Contractual Services	\$ 37,390.08	\$ 145,759.87	\$ 296,132.22	\$ 112,982.27	\$ 277,000.00	\$ 19,132.22	\$ -
General Operating	\$ -	\$ 100.00	\$ 2,500.00	\$ 2,400.00	\$ 2,500.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 5,423.00	\$ 31,707.25	\$ 37,130.25	\$ -	\$ 30,000.00	\$ 7,130.25	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 5,423.00	\$ 31,707.25	\$ 37,130.25	\$ -	\$ 30,000.00	\$ 7,130.25	\$ -
Finance	\$ 24,429.07	\$ 14,723.59	\$ 181,820.39	\$ 142,667.73	\$ 181,710.00	\$ 110.39	\$ -
Salary & Related	\$ 10,530.38	\$ 6,368.84	\$ 62,170.00	\$ 45,270.78	\$ 62,170.00	\$ -	\$ -
Contractual Services	\$ 1,355.64	\$ 8,354.75	\$ 13,950.39	\$ 4,240.00	\$ 13,840.00	\$ 110.39	\$ -
General Operating	\$ 12,543.05	\$ -	\$ 105,700.00	\$ 93,156.95	\$ 105,700.00	\$ -	\$ -
Parks, Lands & Municipal Facil	\$ 3,873.05	\$ 18,298.73	\$ 32,171.78	\$ 10,000.00	\$ 30,000.00	\$ 2,171.78	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 3,873.05	\$ 18,298.73	\$ 32,171.78	\$ 10,000.00	\$ 30,000.00	\$ 2,171.78	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Service	\$ 146,345.82	\$ 356,830.66	\$ 2,033,070.05	\$ 1,529,893.57	\$ 1,957,811.00	\$ 75,259.05	\$ -
Salary & Related	\$ 114,636.94	\$ 108,026.81	\$ 730,704.00	\$ 508,040.25	\$ 730,704.00	\$ -	\$ -
Contractual Services	\$ 8,703.80	\$ 40,330.58	\$ 113,834.38	\$ 64,800.00	\$ 95,000.00	\$ 18,834.38	\$ -
General Operating	\$ 16,982.53	\$ 164,105.77	\$ 335,202.12	\$ 154,113.82	\$ 310,800.00	\$ 24,402.12	\$ -
Capital Outlay	\$ 6,022.55	\$ 44,367.50	\$ 853,329.55	\$ 802,939.50	\$ 821,307.00	\$ 32,022.55	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 226,053.64	\$ 574,975.96	\$ 2,644,220.69	\$ 1,843,191.09	\$ 2,540,417.00	\$ 103,803.69	\$ -

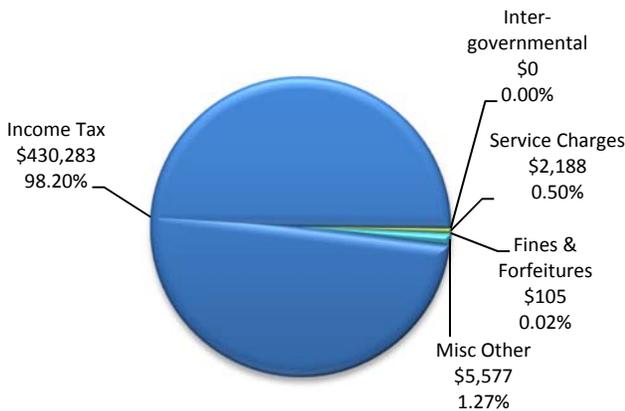


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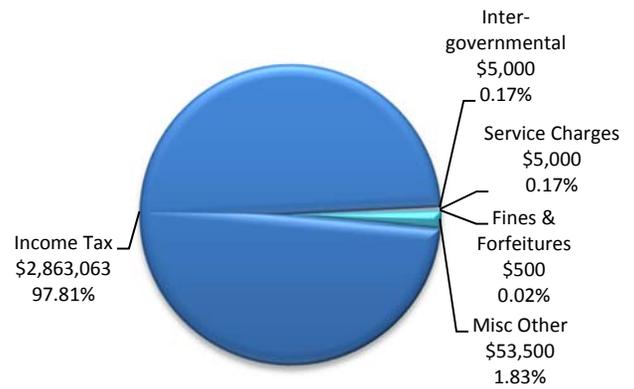
Police Fund (208)

Revenue – The fund’s primary revenue sources are income taxes and other sources, and it has a 2017 total revenue budget of \$2.93 million. On a year to-date basis, the Police Fund has been credited with total revenue of approximately \$438.2 thousand, which represents 14.97% of budget. Total revenue to-date is \$15.4 thousand (3.39%) lower than that collected during the same two-month period in 2016. The primary reason for the decrease was the result of one-time revenues received in 2016 (non-recurring in 2017), partially offset by increased income tax collections in 2017.

YTD Police Fund Revenue by Source



Police Fund Revenue - Budget



Income tax collections in February were \$221.7 thousand, and are down by \$12.0 thousand (5.13%) compared to the same period in 2016. On a year to-date basis, income tax revenues credited to the fund were \$430.3 thousand, and represent 15.03% of the 2017 budget. In comparison, last year’s collections through February 2016 were \$418.5 thousand, and were equal to 15.95% of the full-year collections. For 2015, the rate was equal to 14.19%. The 2017 allocation rate remained unchanged from the 2016 rate of 53%, but up from the 2015 rate of 41.5%. Adjusting for the change in allocations rates (see green and light blue bars in chart to the right) reflect the revenue that would have been allocated to the fund had the percentage not been modified in 2015. Assuming that the current allocation was applied to prior years, year to-date collections in 2017 would have been \$65.4 thousand (17.93%) higher than that in 2015. The green/light

Income Tax Collections - Police Fund

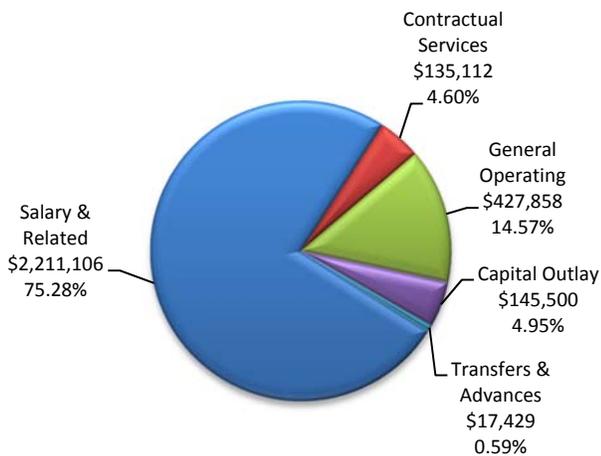


blue bars in the chart at the bottom of the previous page have been restated to reflect the revenue that would have been allocated to the fund in 2015 had the percentage been the same in all years.

The other significant revenue category, Other Sources, is budgeted at \$53.5 thousand, and represents only 1.83% of the total fund revenue budget. To date, the city has received \$5.6 thousand (10.42% of budget), and is down by \$28.0 thousand (83.42%) from the same two-month period in 2016.

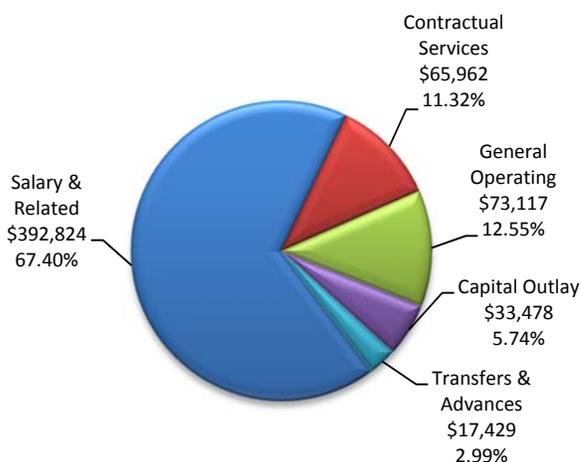
Expenditures – The Police fund has a total appropriated expenditure budget for 2017 of approximately \$2.94 million. Total spending through February 28 is approximately \$582.8 thousand, and is equal to 19.84% of budget. Excluding interfund transfers of \$17.4 thousand, total spending is equal to 19.37% of budget. Including encumbrances (e.g., purchase orders) of \$524.1 thousand in the total results in total spending equal to 37.69% of budget. Compared to the same two-month period in 2016 (and excluding transfers), the total is up by \$136.7 thousand (31.9%), and was due to increased spending in the all categories.

Police Fund Budget by Category



YTD Police Fund Spending

(excludes encumbrances)



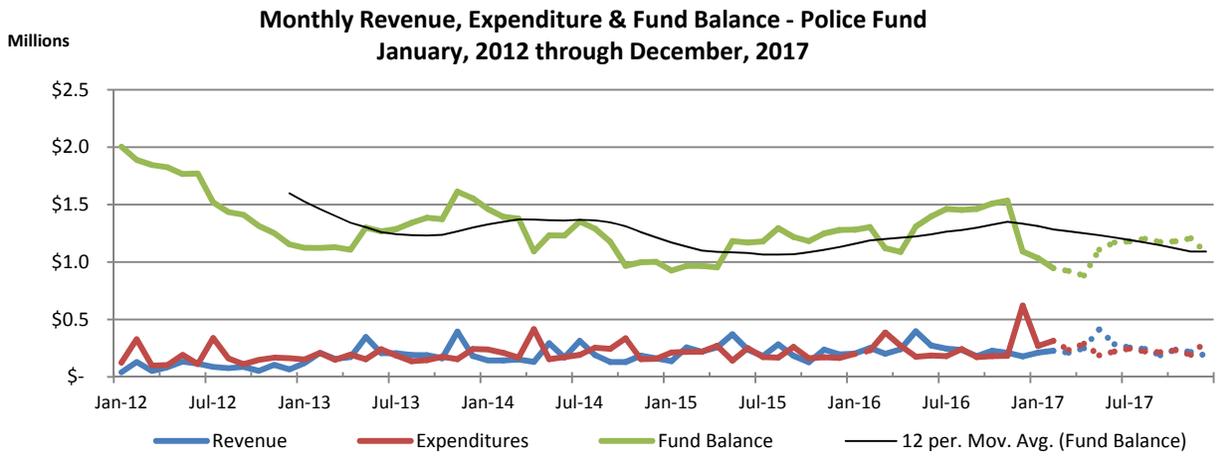
Salaries, wages and other employee-related costs represent the largest expense category with a 2017 budget of \$2.21 million, or 75.28% of the fund’s budget. Spending through February 28 was \$392.8 thousand, or 17.77% of budget. Overall spending in this category is up by \$38.6 thousand (10.9%) from the level in 2016, and is primarily due an additional pay period processed (5 pays in 2017 vs 4 pays in 2016).

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 2017 budget of \$427.9 thousand, or 14.57% of the total fund expenditure budget. Year to-date spending in this category is \$73.1 thousand, or 17.09% of budget, and is up by \$37.7 thousand (106.2%) from the same two-month period in 2016.

Spending on capital equipment is another significant expense category in the Police fund. The 2017 budget in this category is \$145.5 thousand (4.95% of budget) and provides funding for the acquisition of Police cruisers, law enforcement-related equipment and other capital improvements. Year to-date spending in this category is \$33.5 thousand (23.01% of budget), and is up by \$4.9 thousand (17.33%) from the same two-month period in 2016.

The approved 2017 budget in the Police fund includes an interfund transfer of \$17.4 thousand. The purpose of the transfer is to provide funding to the Debt Service (401) fund to meet the department’s financial obligations on the LGIF loan for the construction of the MARCS tower. This approved transfer was made during the month of February.

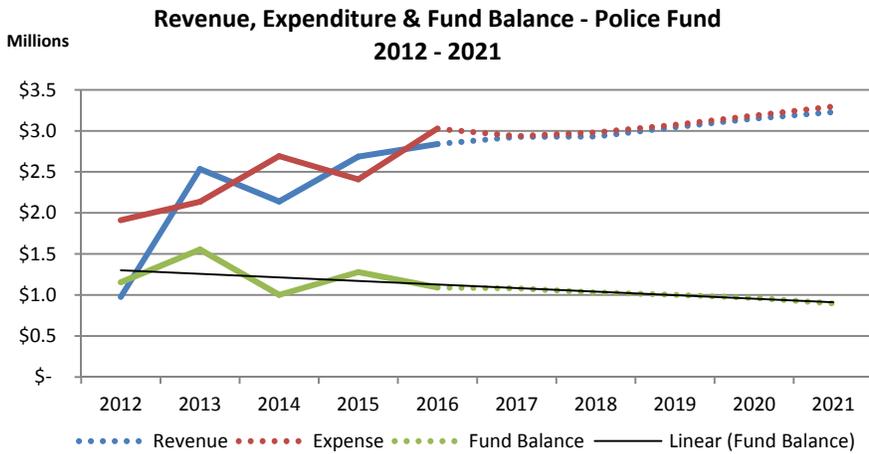
Fund Balance – The Police fund is the primary operating account for the city from which expenses associated with the operation of the city’s Police department are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to 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, and the spike in December 2016 spending was the interfund transfer of \$400,000 to the Capital Facilities fund.

Current projections call for the balance to decline through 2018, and then remain mostly stable (although slightly declining) 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
 FEBRUARY 2017 YTD ANALYSIS - Police Fund (208)

	YTD 2017	2017 Budget	YTD Uncollected Balance	% Collected	YTD 2016	2016 Budget	YTD Uncollected Balance	% Collected	YTD 2017 H/(L) YTD 2016	% H/(L)
Beginning Fund Balance	\$ 1,091,467	\$ 1,091,467			\$ 1,278,598	\$ 1,278,598				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	430,283	2,863,063	2,432,780	15.03%	418,522	2,664,295	2,245,773	15.71%	11,761	2.81%
Total Taxes	\$ 430,283	\$ 2,863,063	\$ 2,432,780	15.03%	\$ 418,522	\$ 2,664,295	\$ 2,245,773	15.71%	\$ 11,761	2.81%
Intergovernmental										
State-Shared Revenues	\$ -	\$ 5,000	\$ 5,000	0.00%	\$ -	\$ 4,500	\$ 4,500	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	-	-	-	0.00%	-	16,689	16,689	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ 5,000	\$ 5,000	0.00%	\$ -	\$ 21,189	\$ 21,189	0.00%	\$ -	0.00%
Charges for Service										
General Government Fees	\$ 2,188	\$ 5,000	\$ 2,812	43.76%	\$ 1,400	\$ 7,500	\$ 6,101	18.66%	\$ 788	56.33%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 2,188	\$ 5,000	\$ 2,812	43.76%	\$ 1,400	\$ 7,500	\$ 6,101	18.66%	\$ 788	56.33%
Fines & Forfeitures										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	105	500	395	21.00%	-	1,000	1,000	0.00%	105	100.00%
Total Fines, Licenses & Permits	\$ 105	\$ 500	\$ 395	21.00%	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ 105	100.00%
Special Assessments										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 4,100	\$ 12,500	\$ 8,400	32.80%	\$ 4,708	\$ 7,500	\$ 2,792	62.77%	\$ (608)	-12.92%
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	1,477	41,000	39,523	3.60%	28,919	40,000	11,081	72.30%	(27,441)	-94.89%
Total Other Sources	\$ 5,577	\$ 53,500	\$ 47,923	10.42%	\$ 33,626	\$ 47,500	\$ 13,874	70.79%	\$ (28,049)	-83.42%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 438,153	\$ 2,927,063	\$ 2,488,910	14.97%	\$ 453,548	\$ 2,741,484	\$ 2,287,936	16.54%	\$ (15,395)	-3.39%
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	\$ 438,153	\$ 2,927,063	\$ 2,488,910	14.97%	\$ 453,548	\$ 2,741,484	\$ 2,287,936	16.54%	\$ (15,395)	-3.39%

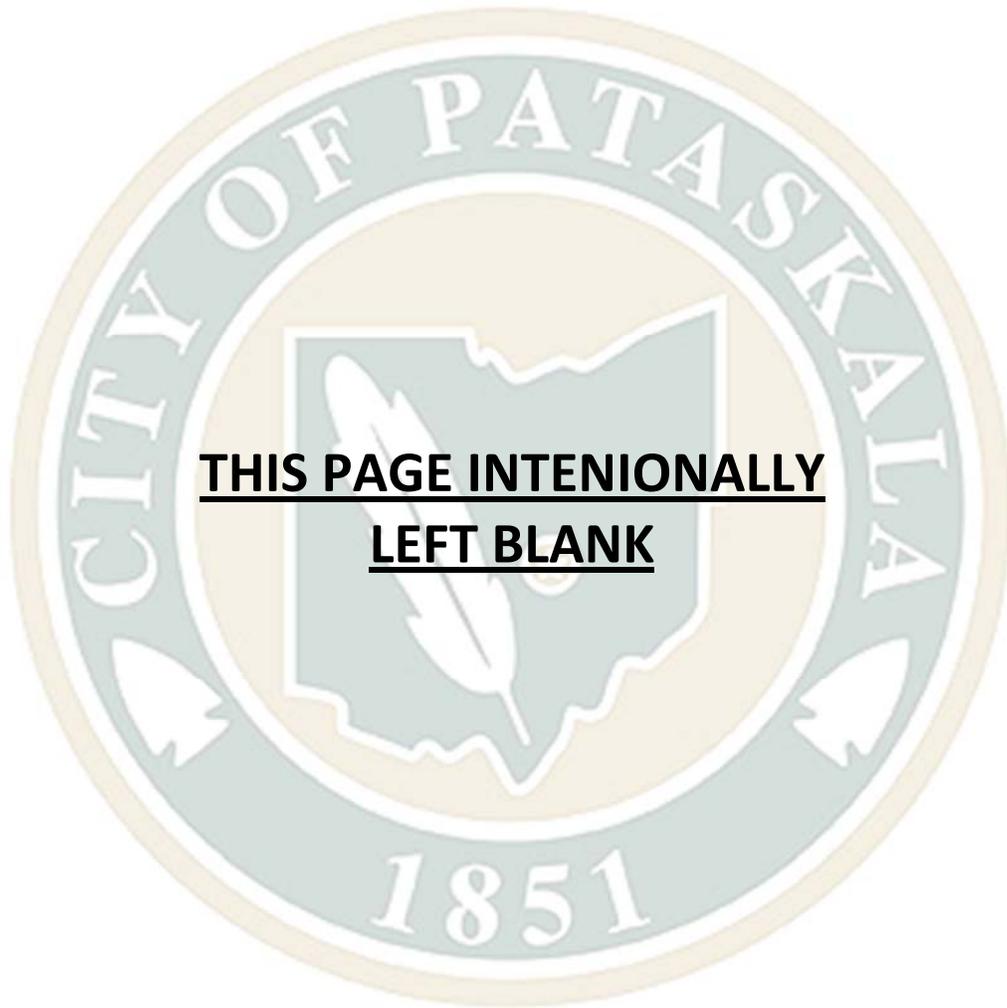
	YTD 2017	2017 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2016	YTD 2017 H/(L) YTD 2016	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 392,824	\$ 2,211,106	\$ 1,818,282	82.23%	\$ 284,599	\$ 1,533,683	69.36%	\$ 354,224	\$ 38,599	10.90%
Contractual Services	65,962	135,112	69,150	51.18%	52,377	16,773	12.41%	10,443	55,519	531.67%
General Operating	73,117	427,858	354,741	82.91%	142,222	212,520	49.67%	35,467	37,650	106.15%
Capital Outlay	33,478	145,500	112,022	76.99%	44,945	67,077	46.10%	28,532	4,946	17.33%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	17,429	17,429	-	0.00%	-	-	0.00%	-	17,429	100.00%
Grand Total Expenditures	\$ 582,809	\$ 2,937,005	\$ 2,354,196	80.16%	\$ 524,143	\$ 1,830,053	62.31%	\$ 428,666	\$ 154,144	35.96%
Adjustments:										
- Interfund transfers & advances	\$ (17,429)	\$ (17,429)	\$ (34,858)	200.00%	\$ -	\$ -	0.00%	\$ -	\$ (17,429)	100.00%
Total Adjustments	\$ (17,429)	\$ (17,429)	\$ (34,858)	200.00%	\$ -	\$ -	0.00%	\$ -	\$ (17,429)	100.00%
Adjusted Grand Total Expenditures	\$ 565,380	\$ 2,919,576	\$ 2,354,196	80.63%	\$ 524,143	\$ 1,830,053	62.68%	\$ 428,666	\$ 136,715	31.89%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,081,525	36.82%		\$ 422,668			\$ 1,303,480	\$ (356,669)	-27.36%

CITY OF PATASKALA, OHIO
 2017 REVENUE BUDGET ANALYSIS - Police Fund (208)
 THROUGH FEBRUARY 28, 2017

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	\$ 438,153.17	\$ 2,927,063.00	\$ 2,488,909.83	\$ 2,741,484.00	\$ 185,579.00
Taxes	\$ 430,283.35	\$ 2,863,063.00	\$ 2,432,779.65	\$ 2,664,295.00	\$ 198,768.00
Income Taxes	\$ 430,283.35	\$ 2,863,063.00	\$ 2,432,779.65	\$ 2,664,295.00	\$ 198,768.00
Intergovernmental	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 21,189.00	\$ (16,189.00)
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ -	\$ -	\$ -	\$ 16,689.00	\$ (16,689.00)
State-Shared Revenues	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 4,500.00	\$ 500.00
Charges for Service	\$ 2,187.90	\$ 5,000.00	\$ 2,812.10	\$ 7,500.00	\$ (2,500.00)
General Government Fees	\$ 2,187.90	\$ 5,000.00	\$ 2,812.10	\$ 7,500.00	\$ (2,500.00)
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ 105.00	\$ 500.00	\$ 395.00	\$ 1,000.00	\$ (500.00)
Other Fines & Forfeitures	\$ 105.00	\$ 500.00	\$ 395.00	\$ 1,000.00	\$ (500.00)
Miscellaneous Revenue	\$ 5,576.92	\$ 53,500.00	\$ 47,923.08	\$ 47,500.00	\$ 6,000.00
Investment Income	\$ 4,099.58	\$ 12,500.00	\$ 8,400.42	\$ 7,500.00	\$ 5,000.00
Other Miscellaneous Revenue	\$ 1,477.34	\$ 41,000.00	\$ 39,522.66	\$ 40,000.00	\$ 1,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 438,153.17	\$ 2,927,063.00	\$ 2,488,909.83	\$ 2,741,484.00	\$ 185,579.00

CITY OF PATASKALA, OHIO
 2017 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH FEBRUARY 28, 2017

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	\$ 582,809.45	\$ 524,142.86	\$ 2,937,005.07	\$ 1,830,052.76	\$ 2,907,761.00	\$ 29,244.07	\$ -
General Government	\$ 49,307.63	\$ 4,898.40	\$ 75,050.00	\$ 20,843.97	\$ 75,050.00	\$ -	\$ -
Salary & Related	\$ -	\$ -	\$ 7,550.00	\$ 7,550.00	\$ 7,550.00	\$ -	\$ -
Contractual Services	\$ 49,307.63	\$ 4,798.40	\$ 65,000.00	\$ 10,893.97	\$ 65,000.00	\$ -	\$ -
General Operating	\$ -	\$ 100.00	\$ 2,500.00	\$ 2,400.00	\$ 2,500.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 8,890.75	\$ 27,500.00	\$ 36,390.75	\$ -	\$ 30,000.00	\$ 6,390.75	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 8,890.75	\$ 27,500.00	\$ 36,390.75	\$ -	\$ 30,000.00	\$ 6,390.75	\$ -
Finance	\$ 30,533.46	\$ 14,723.58	\$ 231,720.39	\$ 186,463.35	\$ 231,610.00	\$ 110.39	\$ -
Salary & Related	\$ 10,530.38	\$ 6,368.84	\$ 62,170.00	\$ 45,270.78	\$ 62,170.00	\$ -	\$ -
Contractual Services	\$ 1,355.65	\$ 8,354.74	\$ 13,950.39	\$ 4,240.00	\$ 13,840.00	\$ 110.39	\$ -
General Operating	\$ 18,647.43	\$ -	\$ 155,600.00	\$ 136,952.57	\$ 155,600.00	\$ -	\$ -
Parks, Lands & Municipal Facil	\$ 4,304.87	\$ 19,452.61	\$ 27,723.48	\$ 3,966.00	\$ 26,440.00	\$ 1,283.48	\$ -
Contractual Services	\$ 1,178.00	\$ 3,696.00	\$ 5,140.00	\$ 266.00	\$ 5,140.00	\$ -	\$ -
General Operating	\$ 3,126.87	\$ 15,756.61	\$ 22,583.48	\$ 3,700.00	\$ 21,300.00	\$ 1,283.48	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 472,343.74	\$ 457,568.27	\$ 2,548,691.45	\$ 1,618,779.44	\$ 2,527,232.00	\$ 21,459.45	\$ -
Salary & Related	\$ 382,293.16	\$ 278,230.46	\$ 2,141,386.00	\$ 1,480,862.38	\$ 2,141,386.00	\$ -	\$ -
Contractual Services	\$ 5,229.95	\$ 8,027.85	\$ 14,630.80	\$ 1,373.00	\$ 13,863.00	\$ 767.80	\$ -
General Operating	\$ 51,342.63	\$ 126,365.06	\$ 247,174.65	\$ 69,466.96	\$ 226,483.00	\$ 20,691.65	\$ -
Capital Outlay	\$ 33,478.00	\$ 44,944.90	\$ 145,500.00	\$ 67,077.10	\$ 145,500.00	\$ -	\$ -
Transfers & Advances	\$ 17,429.00	\$ -	\$ 17,429.00	\$ -	\$ 17,429.00	\$ -	\$ -
Transfers & Advances	\$ 17,429.00	\$ -	\$ 17,429.00	\$ -	\$ 17,429.00	\$ -	\$ -
Grand Total	\$ 582,809.45	\$ 524,142.86	\$ 2,937,005.07	\$ 1,830,052.76	\$ 2,907,761.00	\$ 29,244.07	\$ -

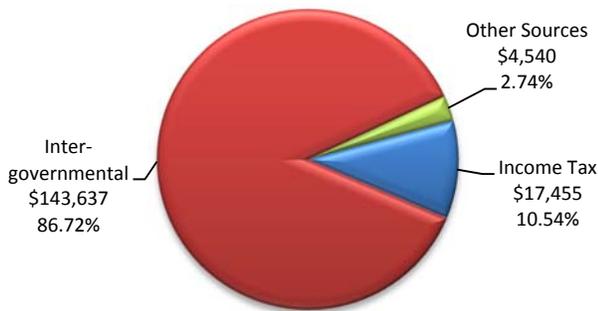


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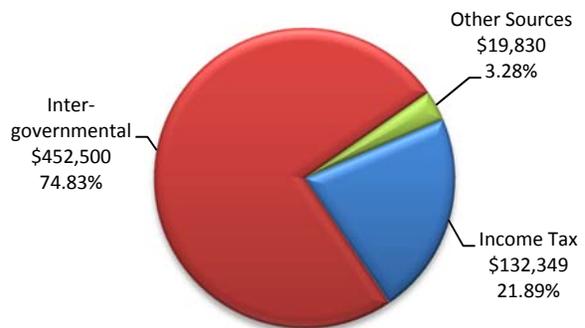
Capital Improvements Fund (301)

Revenue – The Capital Improvements Fund has a 2017 revenue budget of approximately \$604.7 thousand. The fund’s primary revenue sources are income taxes and intergovernmental revenues. On a year to-date basis, the Capital Improvements fund has been credited with total revenue of approximately \$165.6 thousand, which represents 27.39% of budget. Excluding the impact of \$308.9 thousand in grant/loan revenue from the equation results in a collection rate of 14.45% of budget. The adjusted two-month total is somewhat below budget, and is due to a reduced allocation of investment earnings (the result of lower fund balances). The fund is slated to receive a 2.45% allocation of income tax revenues in 2017, which was increased from the 2.15% received in 2016.

YTD Capital Improvements Fund Revenue by Source

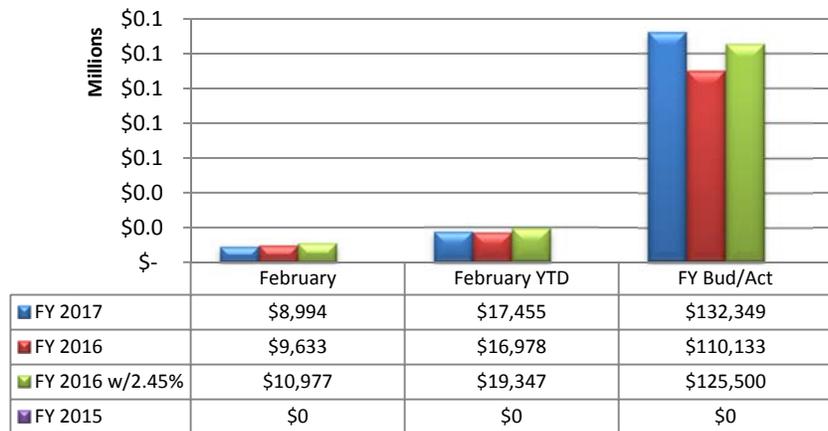


Capital Improvements Fund Revenue Budget



For 2017, income taxes are the primary external revenue source for the Capital Improvements fund. Income tax collections in February were \$9.0 thousand. On a year to-date basis, income tax revenues credited to the fund were \$17.5 thousand, and represent 13.19% of budget. It is important to note that the allocation to the fund was 7.0% in 2014, eliminated entirely in 2015, and increased to 2.15% in 2016. For 2017, the income tax

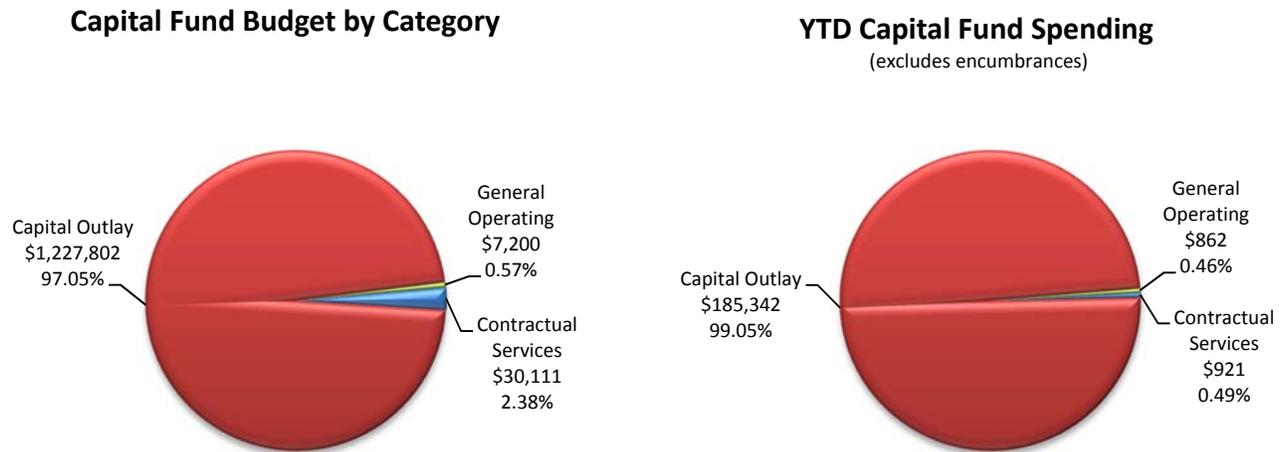
Income Tax Collections Capital Improvements Fund



allocation rate to the Capital Improvements fund is 2.45% of collections. Adjusting for the change in allocations rates (see green 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 2017 would have been \$1.9 thousand (9.78%) lower than that in 2016. The

green bar in the chart above has been restated to reflect the revenue that would have been allocated to the fund in 2016 had the percentage been the same in both years (2017 & 2016).

Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2017 of approximately \$1.27 million. Total spending through February 28 was \$187.1 thousand, and is equal to 14.79% of the budget. Including encumbrances (e.g., purchase orders) of \$564.0 thousand in the total results in total spending equal to 59.37% of budget. Compared to the same two-month period in 2016 (and excluding transfers), the total is up by \$33.1 thousand (21.45%) and is due primarily to increased spending in the Capital Outlay category, partially offset by reduced spending on contractual services.



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2017 budget in this category was \$1.23 million, (97.05% of budget), and provides funding for the construction of a number of infrastructure improvements. Spending through February 28 was \$185.3 thousand, and represents 15.1% of the category’s budget. The primary planned expenditures in this category were the result of carryover encumbrances on Mink Street Phase II and Main Street/State Route 310 projects. The list of projects includes the following: (*asterisk indicates projects funded by prior-year carryover encumbrances)

Project Name	2017 Budget	Spent and/or Encumbered	Unspent or Uncommitted
SR-310 Improvements Project*	\$10,475	\$10,475	0
Mink Street Improvements – Phase II ROW Acquisition*	692,196	692,196	0
Mink Street Improvements – Phase II Construction	495,130	0	495,130
Taylor Road/Cleveland Avenue Trail*	30,000	30,000	0
GRAND TOTAL	\$1,227,801	\$732,671	\$495,130

Contractual services is another major expense category in the general fund. The 2017 budget in this category is \$30.1 thousand (2.38% of budget) and provides for non-employee personal services, principally engineering and construction inspection services, as well as income tax collection fees. Spending through February 28 was \$0.9 thousand. Including encumbrances in the calculation, however, the total spending commitment becomes \$17.9 thousand, or 58.49% 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 throughout the year to ensure that spending remains within the approved budget. The projects planned in this category for 2017 included:

Project Name	2017 Budget	Spent and/or Encumbered	Unspent or Uncommitted
City Hall public area improvements	\$12,500	\$0	\$12,500
Council Chambers facility improvements*	461	461	0
Columbia Road bridge engineering*	4,650	4,650	0
Foundation Park drive gates	12,500	12,500	
GRAND TOTAL	\$30,111	\$17,611	\$12,500

General Operating is the other remaining expense category in the Capital Improvements fund. The 2017 budget in this category is \$7.2 thousand (0.57% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through February 28 was \$0.9 thousand, and represents 3.06% of the category’s budget. Currently, the only spending planned for in this category in 2017 is for the payment of income tax collection fees and taxpayer refunds to RITA.

Project Name	2017 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Income tax collection fees and taxpayer refunds	\$7,200	\$862	\$6,338
GRAND TOTAL	\$7,200	\$862	\$6,338

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 fund ended 2016 with an unencumbered balance of \$426.7 thousand, which was down by \$944.0 thousand (68.87%) from FY 2015, and was equal to 16.88% of FY 2016 spending. In comparison, the 2017 budget projects a year-end fund balance of \$505.9 thousand, which would reflect an increase of \$79.2 thousand (18.56%), and would equate to a reserve ratio equal to 39.99% of FY 2017 expenditures.

CITY OF PATASKALA, OHIO
 FEBRUARY 2017 YTD ANALYSIS - Capital Improvements Fund (301)

	YTD 2017	2017 Budget	YTD Uncollected Balance	% Collected	YTD 2016	2016 Budget	YTD Uncollected Balance	% Collected	YTD 2017 H/(L) YTD 2016	% H/(L)	
Beginning Fund Balance	\$ 1,166,301	\$ 1,166,301			\$ 1,874,189	\$ 1,874,189					
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	17,455	132,349	114,894	13.19%	16,978	108,274	91,296	15.68%	477	2.81%
	Total Taxes	\$ 17,455	\$ 132,349	\$ 114,894	13.19%	\$ 16,978	\$ 108,274	\$ 91,296	15.68%	\$ 477	2.81%
Intergovernmental	State-Shared Revenues	\$ -	\$ 500	\$ 500	0.00%	\$ -	\$ 500	\$ 500	0.00%	\$ -	0.00%
	Grants & Loans	143,637	452,000	308,363	31.78%	-	2,678,894	2,678,894	0.00%	143,637	100.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 143,637	\$ 452,500	\$ 308,863	31.74%	\$ -	\$ 2,679,394	\$ 2,679,394	0.00%	\$ 143,637	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	\$ 4,540	\$ 19,830	\$ 15,290	22.89%	\$ 6,760	\$ 5,050	\$ (1,710)	133.86%	\$ (2,220)	-32.85%
	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	-	-	-	0.00%	8	-	(8)	100.00%	(8)	-100.00%
	Total Other Sources	\$ 4,540	\$ 19,830	\$ 15,290	22.89%	\$ 6,768	\$ 5,050	\$ (1,718)	134.03%	\$ (2,229)	-32.93%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 165,631	\$ 604,679	\$ 439,048	27.39%	\$ 23,746	\$ 2,792,718	\$ 2,768,972	0.85%	\$ 141,885	597.50%
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	\$ 165,631	\$ 604,679	\$ 439,048	27.39%	\$ 23,746	\$ 2,792,718	\$ 2,768,972	0.85%	\$ 141,885	597.50%

	YTD 2017	2017 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2016	YTD 2017 H/(L) YTD 2016	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	
Contractual Services	921	30,111	29,190	96.94%	16,690	12,500	41.51%	40,211	(39,290)	-97.71%	
General Operating	862	7,200	6,338	88.03%	-	6,338	88.03%	626	236	37.71%	
Capital Outlay	185,342	1,227,802	1,042,460	84.90%	547,330	495,130	40.33%	113,237	72,104	63.68%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
	Grand Total Expenditures	\$ 187,125	\$ 1,265,113	\$ 1,077,988	85.21%	\$ 564,020	\$ 513,968	40.63%	\$ 154,074	\$ 33,050	21.45%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 187,125	\$ 1,265,113	\$ 1,077,988	85.21%	\$ 564,020	\$ 513,968	40.63%	\$ 154,074	\$ 33,050	21.45%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,144,808	\$ 505,868	39.99%	\$ 580,788			\$ 1,743,861	\$ (599,054)	-34.35%	

CITY OF PATASKALA, OHIO
 2017 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (301)
 THROUGH FEBRUARY 28, 2017

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	\$ 165,631.30	\$ 604,679.00	\$ 439,047.70	\$ 663,824.00	\$ (59,145.00)
Taxes	\$ 17,454.90	\$ 132,349.00	\$ 114,894.10	\$ 108,274.00	\$ 24,075.00
Income Taxes	\$ 17,454.90	\$ 132,349.00	\$ 114,894.10	\$ 108,274.00	\$ 24,075.00
Intergovernmental	\$ 143,636.80	\$ 452,500.00	\$ 308,863.20	\$ 550,500.00	\$ (98,000.00)
Grants & Loans	\$ 143,636.80	\$ 452,000.00	\$ 308,363.20	\$ 550,000.00	\$ (98,000.00)
State-Shared Revenues	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 4,539.60	\$ 19,830.00	\$ 15,290.40	\$ 5,050.00	\$ 14,780.00
Investment Income	\$ 4,539.60	\$ 19,830.00	\$ 15,290.40	\$ 5,050.00	\$ 14,780.00
Other Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -				
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 165,631.30	\$ 604,679.00	\$ 439,047.70	\$ 663,824.00	\$ (59,145.00)

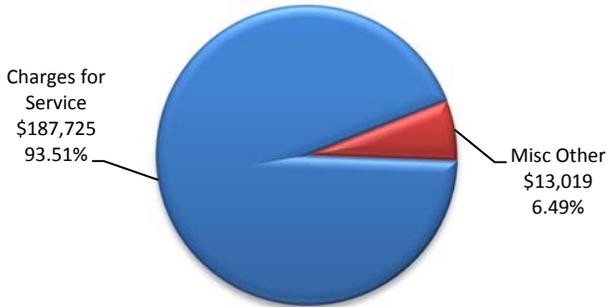
CITY OF PATASKALA, OHIO
 2017 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH FEBRUARY 28, 2017

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	\$ 187,124.65	\$ 564,019.89	\$ 1,265,112.53	\$ 513,967.99	\$ 527,430.00	\$ 737,682.53	\$ -
General Government	\$ 459.79	\$ 4,190.21	\$ 4,650.00	\$ -	\$ -	\$ 4,650.00	\$ -
Contractual Services	\$ 459.79	\$ 4,190.21	\$ 4,650.00	\$ -	\$ -	\$ 4,650.00	\$ -
Finance	\$ 862.01	\$ -	\$ 7,200.00	\$ 6,337.99	\$ 7,200.00	\$ -	\$ -
General Operating	\$ 862.01	\$ -	\$ 7,200.00	\$ 6,337.99	\$ 7,200.00	\$ -	\$ -
Parks, Lands & Municipal Facil	\$ 461.00	\$ 42,500.00	\$ 55,461.00	\$ 12,500.00	\$ 25,000.00	\$ 30,461.00	\$ -
Contractual Services	\$ 461.00	\$ 12,500.00	\$ 25,461.00	\$ 12,500.00	\$ 25,000.00	\$ 461.00	\$ -
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00	\$ -
Public Service	\$ 185,341.85	\$ 517,329.68	\$ 1,197,801.53	\$ 495,130.00	\$ 495,230.00	\$ 702,571.53	\$ -
Capital Outlay	\$ 185,341.85	\$ 517,329.68	\$ 1,197,801.53	\$ 495,130.00	\$ 495,230.00	\$ 702,571.53	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 187,124.65	\$ 564,019.89	\$ 1,265,112.53	\$ 513,967.99	\$ 527,430.00	\$ 737,682.53	\$ -

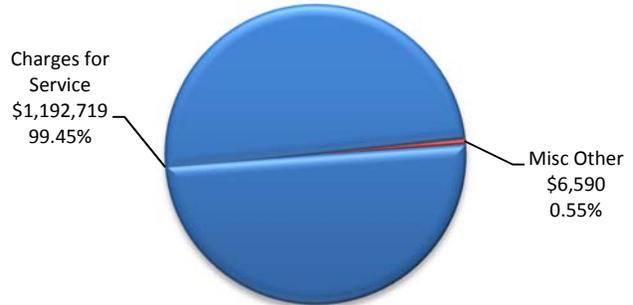
Water Operations Fund (601)

Revenue – The Water Operations fund’s primary revenue sources are charges for service and other sources, and it has a 2017 revenue budget of approximately \$1.26 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$200.7 thousand, which represents 16.74% of budget. The total revenue amount is up by \$9.4 thousand (4.91%) when compared against the same two-month period in 2016.

YTD Water Fund Revenue by Source

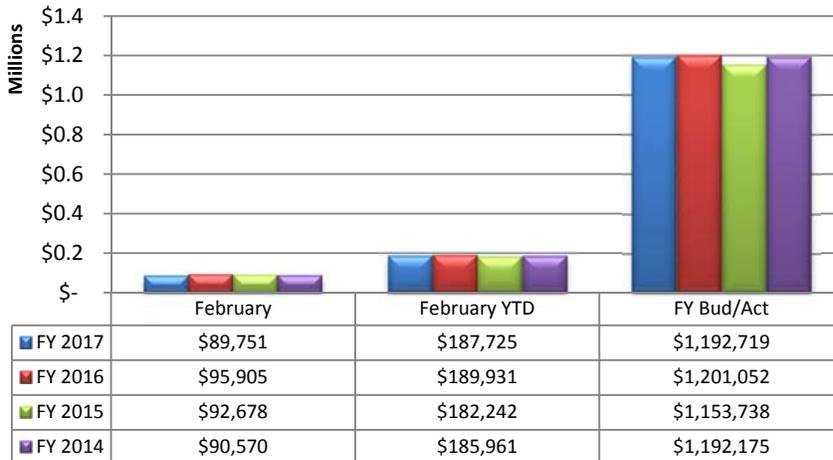


Water Fund Revenue - Budget



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 \$187.7 thousand, or 15.74% of budget.

Usage Fee Collections - Water Fund



In comparison, collections for the same two-month period in 2016 were \$189.9 thousand and were equal to 15.81% of full-year collections. The 2017 year to-date collections represents a decrease of \$2.2 thousand (1.16%) in 2017 over the 2016 collections.

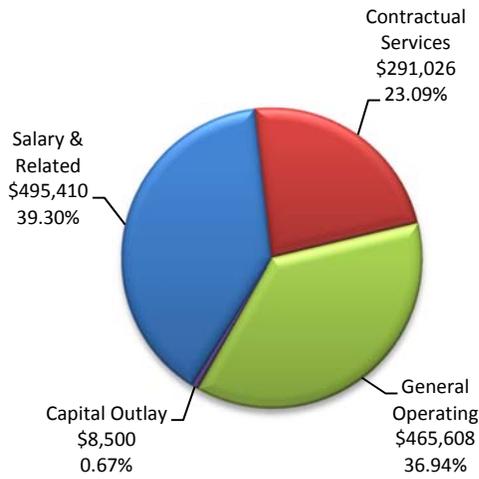
The other category, Other Sources has a 2017 budget of \$6.6 thousand. These revenues vary widely in nature, and are relatively

insignificant to the total. To date, the city has received \$13.0 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 2017 of approximately \$1.26 million. Total spending through February 28 was approximately \$177.0 thousand, or 14.04% of budget. Including encumbrances (e.g., purchase orders) of \$519.8 thousand in the total results in total committed spending equal to 55.28% of budget. The primary driver of the variance was increased

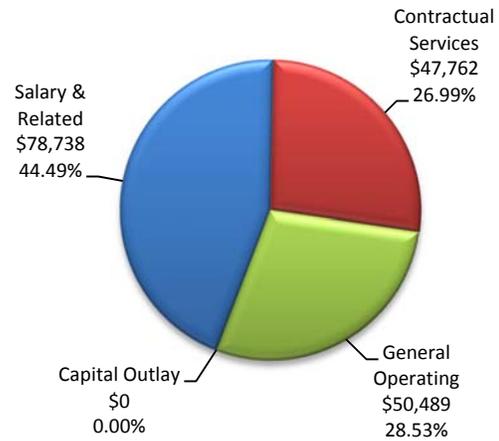
spending on general operating supplies and materials, and third-party contractual services.

Water Fund Budget by Category



YTD Water Fund Spending

(excludes encumbrances)



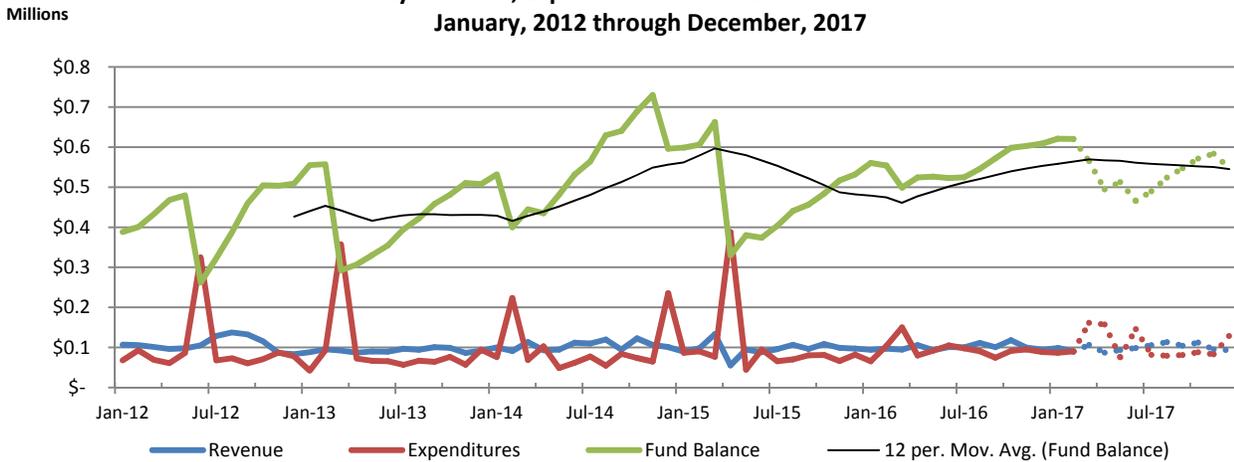
For 2017, salaries, wages and other employee-related costs is the primary major expense category in the Water Operations fund with a 2017 budget of \$495.4 thousand, or 39.3% of the total fund budget. Spending through February 28 was \$78.7 thousand, and is equal to 15.89% of budget. Compared to the same two-month period in 2016, spending is down by \$5.7 thousand or 6.74%. The primary driver of this variance is the allocation of the wage and benefit expenses of the water utility superintendent to both the water and sewer operations in 2017, partially offset by the increased number of payrolls in 2017 (5 payrolls in 2017 vs 4 in 2016).

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 2017 budget of \$465.6 thousand, or 36.94% of the fund budget. Spending through February 28 was \$50.5 thousand, or 10.84% of budget. Including encumbrances of \$286.0 thousand in the calculation results in a total spending commitment of \$336.5 thousand, or 72.28% of budget. Spending in this category is up by \$3.2 thousand (6.68%) when compared to the same two-month period in 2016.

The approved 2017 budget in the Water Operations fund did not include any interfund transfers, nor were there any interfund transfers in 2016. Previous transfers were made 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. The Water Capital Improvements (602) fund is now able to provide such funding.

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?).

**Monthly Revenue, Expenditure & Fund Balance - Water Fund
January, 2012 through December, 2017**

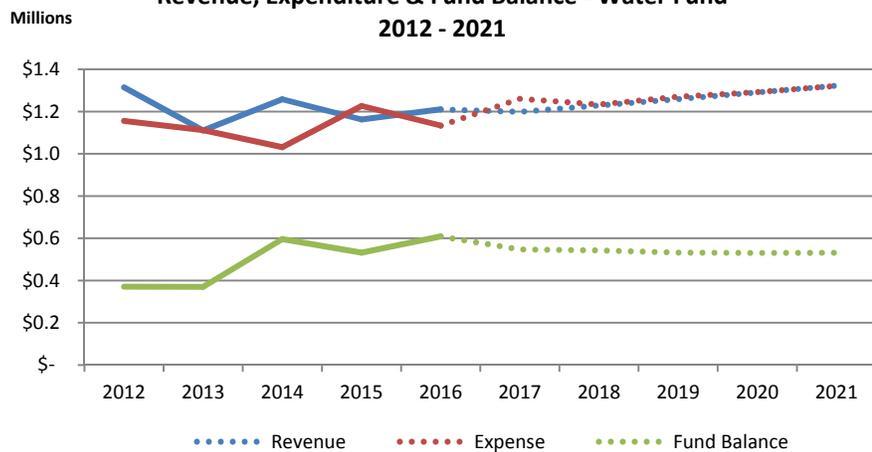


The chart above plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed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

The fund ended 2016 with an unencumbered fund balance of \$540.7 thousand, which is \$70.6 thousand (15%) higher than year-end 2015, and is equal to 47.7% of FY 2016 spending. In contrast, the FY 2017 budget projects a year-end fund balance of \$547.7 thousand, which would equate to a reserve ratio equal to 43.45% 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 also above the target ratio range of 10-25%.

As you can see from the above chart, 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 5 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.

**Revenue, Expenditure & Fund Balance - Water Fund
2012 - 2021**



During 2016, the year-end balance in the fund increased to approximately \$586 thousand. From 2017 through 2021 however, the fund balance is expected to stabilize around \$520 thousand each year (see above right chart). This chart has been updated with the approved 2017 budget data through 2021.

CITY OF PATASKALA, OHIO
 FEBRUARY 2017 YTD ANALYSIS - Water Fund (601)

	YTD 2017	2017 Budget	YTD Uncollected Balance	% Collected	YTD 2016	2016 Budget	YTD Uncollected Balance	% Collected	YTD 2017 H/(L) YTD 2016	% H/(L)
Beginning Fund Balance	\$ 608,941	\$ 608,941			\$ 532,007	\$ 532,007				
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	187,725	1,192,719	1,004,994	15.74%	189,931	1,161,250	971,319	16.36%	(2,207)	-1.16%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 187,725	\$ 1,192,719	\$ 1,004,994	15.74%	\$ 189,931	\$ 1,161,250	\$ 971,319	16.36%	\$ (2,207)	-1.16%
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	\$ 1,634	\$ 4,590	\$ 2,956	35.59%	\$ 1,420	\$ 3,540	\$ 2,120	40.11%	\$ 214	15.03%
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	11,386	2,000	(9,386)	569.29%	-	8,500	8,500	0.00%	11,386	100.00%
Total Other Sources	\$ 13,019	\$ 6,590	\$ (6,429)	197.56%	\$ 1,420	\$ 12,040	\$ 10,620	11.79%	\$ 11,599	816.82%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 200,744	\$ 1,199,309	\$ 998,565	16.74%	\$ 191,351	\$ 1,173,290	\$ 981,939	16.31%	\$ 9,393	4.91%
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	\$ 200,744	\$ 1,199,309	\$ 998,565	16.74%	\$ 191,351	\$ 1,173,290	\$ 981,939	16.31%	\$ 9,393	4.91%

	YTD 2017	2017 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2016	YTD 2017 H/(L) YTD 2016	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 78,738	\$ 495,410	\$ 416,672	84.11%	\$ 72,313	\$ 344,360	69.51%	\$ 84,425	\$ (5,687)	-6.74%
Contractual Services	47,762	291,026	243,264	83.59%	158,982	84,282	28.96%	36,424	11,338	31.13%
General Operating	50,489	465,608	415,119	89.16%	286,030	129,089	27.72%	47,327	3,162	6.68%
Capital Outlay	-	8,500	8,500	-100.00%	2,500	6,000	70.59%	1,120	(1,120)	-100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 176,989	\$ 1,260,544	\$ 1,083,555	85.96%	\$ 519,824	\$ 563,731	44.72%	\$ 169,296	\$ 7,693	4.54%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 176,989	\$ 1,260,544	\$ 1,083,555	85.96%	\$ 519,824	\$ 563,731	44.72%	\$ 169,296	\$ 7,693	4.54%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 547,707			\$ 112,872			\$ 554,062	\$ 78,634	14.19%
		43.45%								

CITY OF PATASKALA, OHIO
 2017 REVENUE BUDGET ANALYSIS - Water Operations Fund (601)
 THROUGH FEBRUARY 28, 2017

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	\$ 200,743.96	\$ 1,199,309.00	\$ 998,565.04	\$ 1,173,290.00	\$ 26,019.00
Charges for Service	\$ 187,724.65	\$ 1,192,719.00	\$ 1,004,994.35	\$ 1,161,250.00	\$ 31,469.00
Utility	\$ 187,724.65	\$ 1,192,719.00	\$ 1,004,994.35	\$ 1,161,250.00	\$ 31,469.00
Miscellaneous Revenue	\$ 13,019.31	\$ 6,590.00	\$ (6,429.31)	\$ 12,040.00	\$ (5,450.00)
Investment Income	\$ 1,633.55	\$ 4,590.00	\$ 2,956.45	\$ 3,540.00	\$ 1,050.00
Other Miscellaneous Revenue	\$ 11,385.76	\$ 2,000.00	\$ (9,385.76)	\$ 8,500.00	\$ (6,500.00)
Grand Total	\$ 200,743.96	\$ 1,199,309.00	\$ 998,565.04	\$ 1,173,290.00	\$ 26,019.00

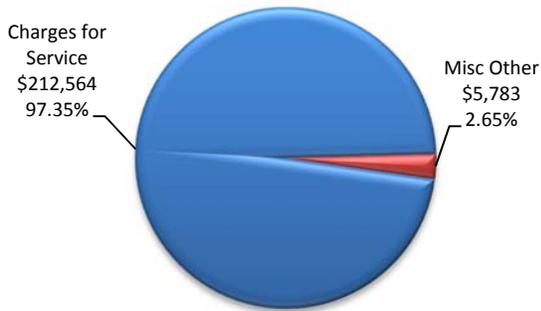
CITY OF PATASKALA, OHIO
 2017 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH FEBRUARY 28, 2017

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	\$ 176,988.85	\$ 519,824.14	\$ 1,260,543.60	\$ 563,730.61	\$ 1,204,526.00	\$ 56,017.60	\$ -
General Government	\$ 35,546.49	\$ 36,660.51	\$ 163,646.00	\$ 91,439.00	\$ 148,646.00	\$ 15,000.00	\$ -
Salary & Related	\$ 8,592.38	\$ 7,555.86	\$ 61,396.00	\$ 45,247.76	\$ 61,396.00	\$ -	\$ -
Contractual Services	\$ 26,954.11	\$ 29,004.65	\$ 98,250.00	\$ 42,291.24	\$ 83,250.00	\$ 15,000.00	\$ -
General Operating	\$ -	\$ 100.00	\$ 4,000.00	\$ 3,900.00	\$ 4,000.00	\$ -	\$ -
Court & Legal	\$ 5,423.00	\$ 31,207.25	\$ 59,630.25	\$ 23,000.00	\$ 55,000.00	\$ 4,630.25	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 5,423.00	\$ 31,207.25	\$ 59,630.25	\$ 23,000.00	\$ 55,000.00	\$ 4,630.25	\$ -
Finance	\$ 9,779.89	\$ 13,449.38	\$ 66,862.36	\$ 43,633.09	\$ 66,752.00	\$ 110.36	\$ -
Salary & Related	\$ 8,424.23	\$ 5,094.68	\$ 50,072.00	\$ 36,553.09	\$ 50,072.00	\$ -	\$ -
Contractual Services	\$ 1,355.66	\$ 8,354.70	\$ 16,790.36	\$ 7,080.00	\$ 16,680.00	\$ 110.36	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Utility	\$ 126,239.47	\$ 438,507.00	\$ 970,404.99	\$ 405,658.52	\$ 934,128.00	\$ 36,276.99	\$ -
Salary & Related	\$ 61,721.06	\$ 59,662.35	\$ 383,942.13	\$ 262,558.72	\$ 383,324.00	\$ 618.13	\$ -
Contractual Services	\$ 14,029.19	\$ 90,414.99	\$ 116,355.04	\$ 11,910.86	\$ 102,500.00	\$ 13,855.04	\$ -
General Operating	\$ 50,489.22	\$ 285,929.66	\$ 461,607.82	\$ 125,188.94	\$ 442,304.00	\$ 19,303.82	\$ -
Capital Outlay	\$ -	\$ 2,500.00	\$ 8,500.00	\$ 6,000.00	\$ 6,000.00	\$ 2,500.00	\$ -
Grand Total	\$ 176,988.85	\$ 519,824.14	\$ 1,260,543.60	\$ 563,730.61	\$ 1,204,526.00	\$ 56,017.60	\$ -

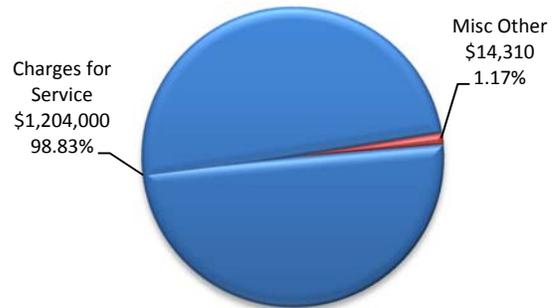
Sewer Operations Fund (651)

Revenue – The Sewer Operations fund’s primary revenue sources are charges for service and other sources, and the fund has a 2017 revenue budget of approximately \$1.22 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$218.3 thousand, which represents 17.92% of budget. The total is up by \$13.7 thousand (6.7%) from the same two-month period in 2016.

YTD Sewer Fund Revenue by Source

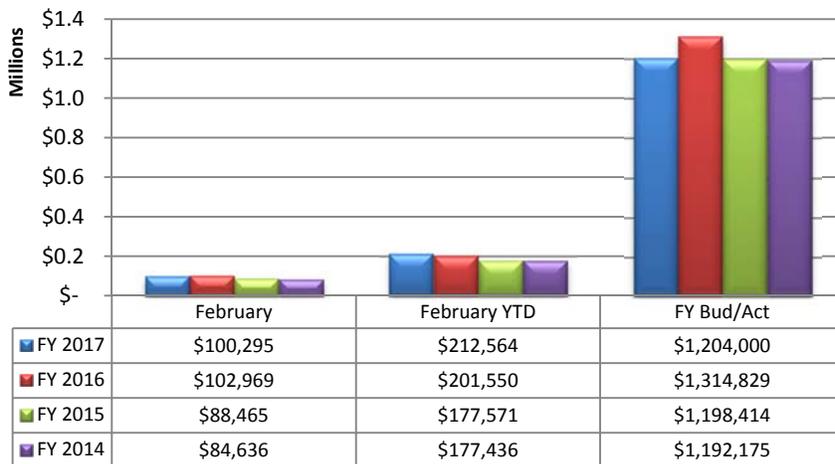


Sewer Fund Revenue - Budget



Charges for service represent the primary revenue category in this fund. Year to-date revenues credited to the fund are approximately \$212.6 thousand, or 17.65% of budget. In comparison, collections for the same two-month period in 2016 were \$201.6 thousand, an increase of \$11.0 thousand (5.46%) in 2017 over 2016 collections.

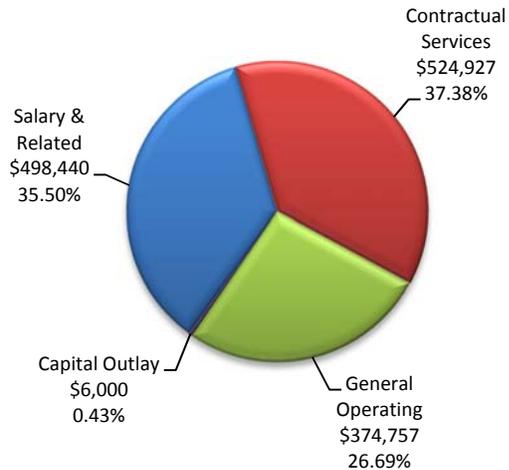
Usage Fee Collections - Sewer Fund



The other revenue category, Other Sources, has a 2017 budget of \$14.3 thousand. These revenues can vary widely and are not material to the total. To date, the city has received \$5.8 thousand, which is \$2.7 thousand (87%) higher than FY 2016. The revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges.

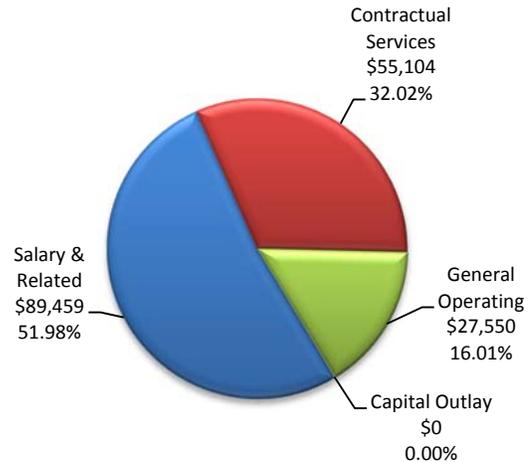
Expenditures – The Sewer Operations fund has a total appropriated expenditure budget for 2017 of approximately \$1.4 million. Total spending through February 28 was approximately \$172.1 thousand, or 12.26% of budget. Including encumbrances (e.g., purchase orders) of \$504.5 thousand in the total results in total committed spending equal to 48.19% of budget.

Sewer Fund Budget by Category



YTD Sewer Fund Spending

(excludes encumbrances)



For 2017, the largest expense budget category for the Sewer fund is Contractual services. The 2017 budget in this category is \$525.0 thousand (37.38% of budget) and provides for non-employee personal services. Spending through February 28 is \$55.1 thousand (10.5% of budget). Including encumbrances (e.g. purchase orders) in the total, results in 52.52% of the budget 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 will regularly monitor this category closely during 2017 to ensure that spending remains within the approved budget.

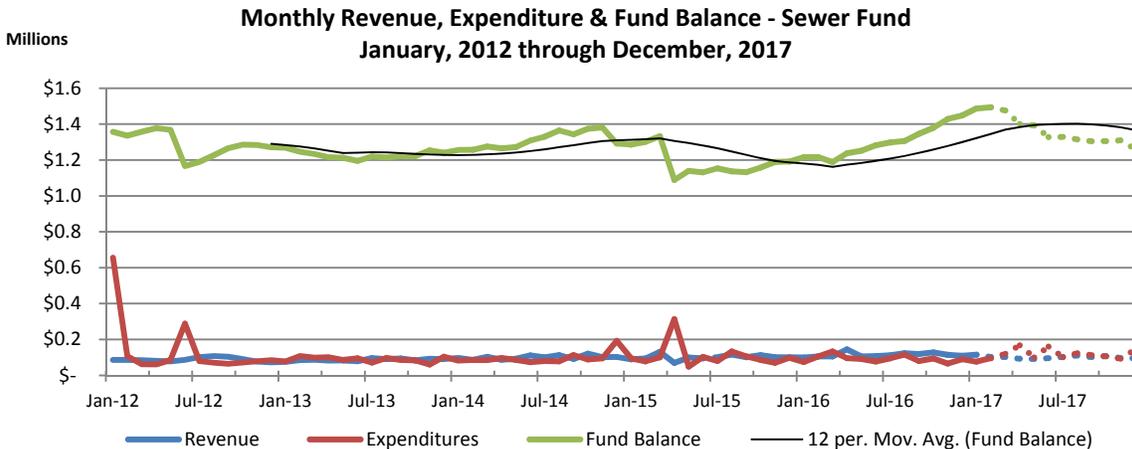
Salaries, wages and other employee-related costs is the next major expense category in the Sewer fund with a budget of \$498.4 thousand, or 35.5% of the total fund budget. Spending through February 28 was \$89.5 thousand, or 17.95% of budget. Compared to the same two-month period in 2016, spending is up by \$2.0 thousand, or 2.33%. The primary driver of the increase is the increase in payrolls (5 payrolls in 2017 vs 4 in 2016) and a portion of the water superintendent's wages and benefits being allocated to the sewer fund, partially offset by the vacant sewer superintendent position.

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 2017 budget of \$374.8 thousand, or 26.69% of the fund budget. Spending through February 28 was \$27.6 thousand, or 7.35% of budget. Including encumbrances (e.g., purchase orders) of \$207.0 thousand in the total results in a spending ratio of 62.59% of budget. Compared to the same two-month period in 2016, spending in this category is up by \$1.1 thousand, or 3.98%.

The approved 2017 budget in the Sewer Operations fund did not include any interfund transfers, nor were there any interfund transfers in 2016. Previous transfers were made 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. The Sewer Capital Improvements (652) fund is now able to provide such funding.

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

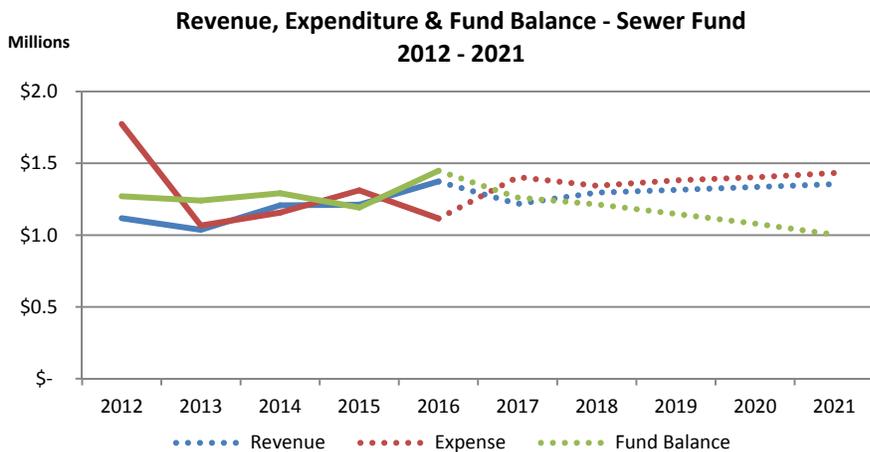
balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues, or during periods of greater than typical spending. Evaluating the fund balance (and the corresponding revenues and expenses) is a valuable 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 fund ended FY 2016 with an unencumbered fund balance of \$1.33 million, which is \$253.1 thousand (23.4%) higher than year-end 2015, and was equal to 108.5% of FY 2016 spending. In contrast, the 2017 budget projects a year-end fund balance of \$1.26 million, which would equate to a reserve ratio equal to 89.89% of expenditures, which is significantly above the general target ratio range of 25-35%.

As you can see from the chart above, the balance in the Sewer Operations fund has been relatively stable over the past 5 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
 FEBRUARY 2017 YTD ANALYSIS - Sewer Fund (651)

	YTD 2017	2017 Budget	YTD Uncollected Balance	% Collected	YTD 2016	2016 Budget	YTD Uncollected Balance	% Collected	YTD 2017 H/(L) YTD 2016	% H/(L)
Beginning Fund Balance	\$ 1,447,939	\$ 1,447,939			\$ 1,191,283	\$ 1,191,283				
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	212,564	1,204,000	991,436	17.65%	201,550	1,196,380	994,830	16.85%	11,013	5.46%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 212,564	\$ 1,204,000	\$ 991,436	17.65%	\$ 201,550	\$ 1,196,380	\$ 994,830	16.85%	\$ 11,013	5.46%
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	\$ 3,904	\$ 9,310	\$ 5,406	41.93%	\$ 3,093	\$ 5,080	\$ 1,987	60.88%	\$ 811	26.23%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	1,879	5,000	3,121	37.58%	-	5,000	5,000	0.00%	1,879	100.00%
Total Other Sources	\$ 5,783	\$ 14,310	\$ 8,527	40.41%	\$ 3,093	\$ 10,080	\$ 6,987	30.68%	\$ 2,690	86.99%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 218,347	\$ 1,218,310	\$ 999,963	17.92%	\$ 204,643	\$ 1,206,460	\$ 1,001,817	16.96%	\$ 13,704	6.70%
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	\$ 218,347	\$ 1,218,310	\$ 999,963	17.92%	\$ 204,643	\$ 1,206,460	\$ 1,001,817	16.96%	\$ 13,704	6.70%

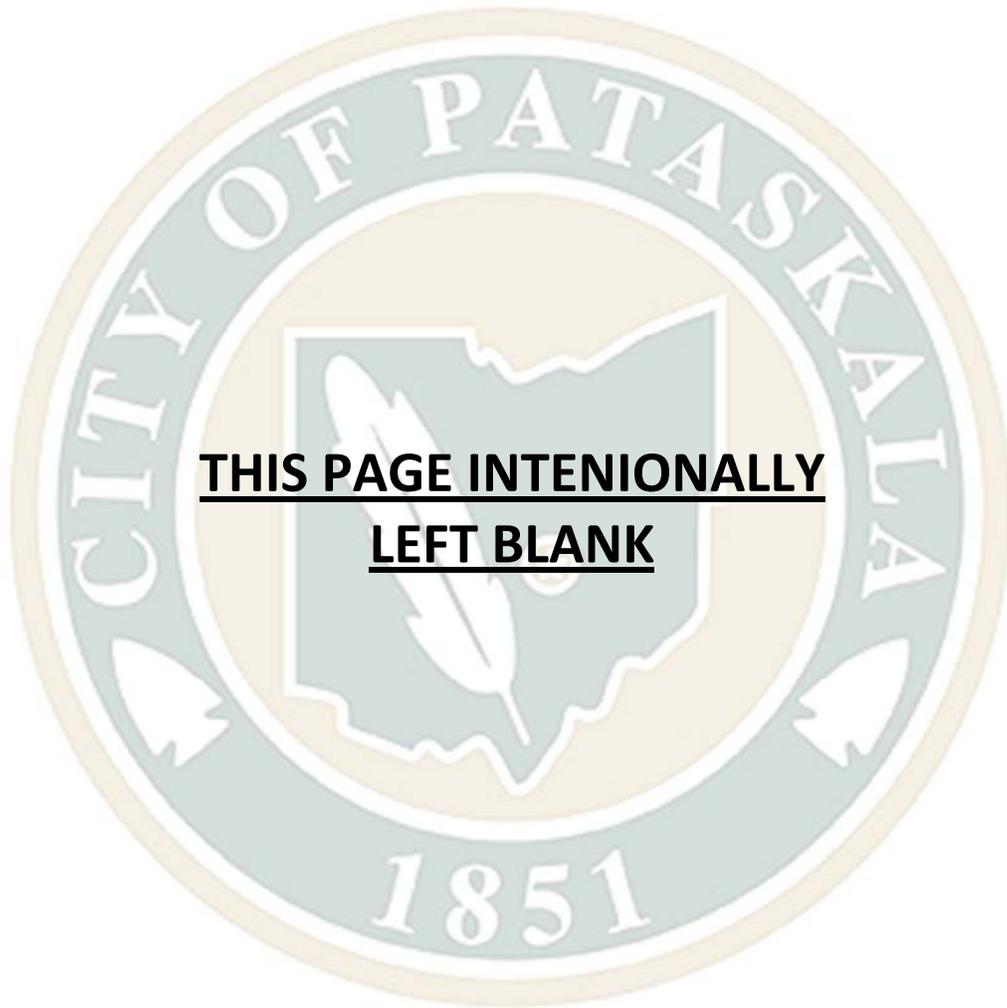
	YTD 2017	2017 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2016	YTD 2017 H/(L) YTD 2016	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 89,459	\$ 498,440	\$ 408,981	82.05%	\$ 76,944	\$ 332,037	66.62%	\$ 87,424	\$ 2,035	2.33%
Contractual Services	55,104	524,927	469,823	89.50%	220,592	249,231	47.48%	64,718	(9,614)	-14.86%
General Operating	27,550	374,757	347,207	92.65%	206,996	140,210	37.41%	26,496	1,054	3.98%
Capital Outlay	-	6,000	6,000	-100.00%	-	6,000	100.00%	1,120	(1,120)	-100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 172,114	\$ 1,404,124	\$ 1,232,010	87.74%	\$ 504,532	\$ 727,478	51.81%	\$ 179,758	\$ (7,645)	-4.25%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 172,114	\$ 1,404,124	\$ 1,232,010	87.74%	\$ 504,532	\$ 727,478	51.81%	\$ 179,758	\$ (7,645)	-4.25%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,494,172	\$ 1,262,126	\$ 89.89%		\$ 989,640			\$ 1,216,168	\$ 278,004	22.86%

CITY OF PATASKALA, OHIO
 2017 REVENUE BUDGET ANALYSIS - Sewer Operations Fund (651)
 THROUGH FEBRUARY 28, 2017

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	\$ 218,346.82	\$ 1,218,310.00	\$ 999,963.18	\$ 1,206,460.00	\$ 11,850.00
Charges for Service	\$ 212,563.65	\$ 1,204,000.00	\$ 991,436.35	\$ 1,196,380.00	\$ 7,620.00
Utility	\$ 212,563.65	\$ 1,204,000.00	\$ 991,436.35	\$ 1,196,380.00	\$ 7,620.00
Miscellaneous Revenue	\$ 5,783.17	\$ 14,310.00	\$ 8,526.83	\$ 10,080.00	\$ 4,230.00
Investment Income	\$ 3,904.04	\$ 9,310.00	\$ 5,405.96	\$ 5,080.00	\$ 4,230.00
Other Miscellaneous Revenue	\$ 1,879.13	\$ 5,000.00	\$ 3,120.87	\$ 5,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 218,346.82	\$ 1,218,310.00	\$ 999,963.18	\$ 1,206,460.00	\$ 11,850.00

CITY OF PATASKALA, OHIO
 2017 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH FEBRUARY 28, 2017

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	\$ 172,113.69	\$ 504,532.28	\$ 1,404,123.57	\$ 727,477.60	\$ 1,316,018.00	\$ 88,105.57	\$ -
General Government	\$ 31,973.34	\$ 21,660.51	\$ 140,146.00	\$ 86,512.15	\$ 140,146.00	\$ -	\$ -
Salary & Related	\$ 8,592.72	\$ 7,555.86	\$ 61,396.00	\$ 45,247.42	\$ 61,396.00	\$ -	\$ -
Contractual Services	\$ 23,380.62	\$ 14,004.65	\$ 76,250.00	\$ 38,864.73	\$ 76,250.00	\$ -	\$ -
General Operating	\$ -	\$ 100.00	\$ 2,500.00	\$ 2,400.00	\$ 2,500.00	\$ -	\$ -
Court & Legal	\$ 5,423.00	\$ 31,207.25	\$ 59,630.25	\$ 23,000.00	\$ 55,000.00	\$ 4,630.25	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 5,423.00	\$ 31,207.25	\$ 59,630.25	\$ 23,000.00	\$ 55,000.00	\$ 4,630.25	\$ -
Finance	\$ 9,742.64	\$ 13,449.40	\$ 64,272.37	\$ 41,080.33	\$ 64,162.00	\$ 110.37	\$ -
Salary & Related	\$ 8,386.99	\$ 5,094.68	\$ 50,072.00	\$ 36,590.33	\$ 50,072.00	\$ -	\$ -
Contractual Services	\$ 1,355.65	\$ 8,354.72	\$ 14,200.37	\$ 4,490.00	\$ 14,090.00	\$ 110.37	\$ -
Sewer Utility	\$ 124,974.71	\$ 438,215.12	\$ 1,140,074.95	\$ 576,885.12	\$ 1,056,710.00	\$ 83,364.95	\$ -
Salary & Related	\$ 72,479.73	\$ 64,293.40	\$ 386,972.00	\$ 250,198.87	\$ 380,230.00	\$ 6,742.00	\$ -
Contractual Services	\$ 24,944.60	\$ 167,025.26	\$ 374,846.01	\$ 182,876.15	\$ 327,000.00	\$ 47,846.01	\$ -
General Operating	\$ 27,550.38	\$ 206,896.46	\$ 372,256.94	\$ 137,810.10	\$ 343,480.00	\$ 28,776.94	\$ -
Capital Outlay	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 172,113.69	\$ 504,532.28	\$ 1,404,123.57	\$ 727,477.60	\$ 1,316,018.00	\$ 88,105.57	\$ -



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CITY OF PATASKALA, OHIO
SUMMARY OF INVESTMENTS
AS OF FEBRUARY 28, 2017

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

Bank CD	\$ 5,088,037.82	\$ 5,084,925.58	\$ 3,112.24	1.789%
Non-Bank CD	495,424.30	490,000.00	5,424.30	1.975%
Total Certificates of Deposit	\$ 5,583,462.12	\$ 5,574,925.58	\$ 8,536.54	1.805%

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	426,343.42	433,581.52	(7,238.10)	0.000%
FHLB	483,374.09	485,073.02	(1,698.93)	0.000%
FFCB	601,355.70	608,907.50	(7,551.80)	0.000%
Total GSE	\$ 1,511,073.21	\$ 1,527,562.04	\$ (16,488.83)	0.000%

Other Investments:

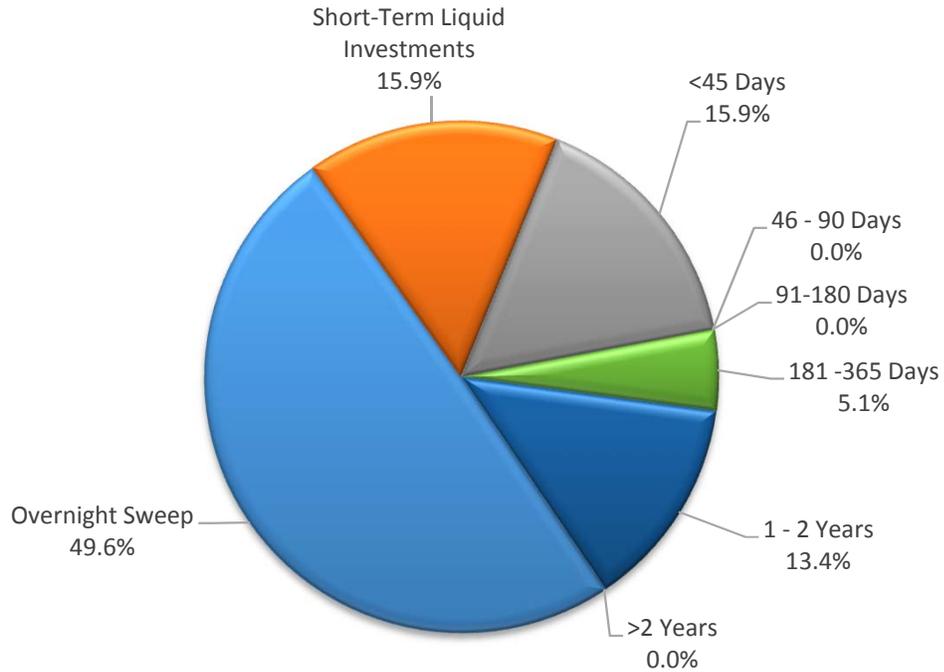
Park National Bank Sweep	\$ 4,813,070.63	\$ 4,813,070.63	\$ -	0.400%
STAR Ohio	1,512,663.09	1,512,663.09	-	0.780%
Raymond James Money Market	31,433.86	31,433.86	-	0.020%
Total Other	\$ 6,357,167.58	\$ 6,357,167.58	\$ -	0.489%
Total Investment Portfolio	\$ 13,451,702.91	\$ 13,459,655.20	\$ (7,952.29)	0.979%

Investments by Institution:

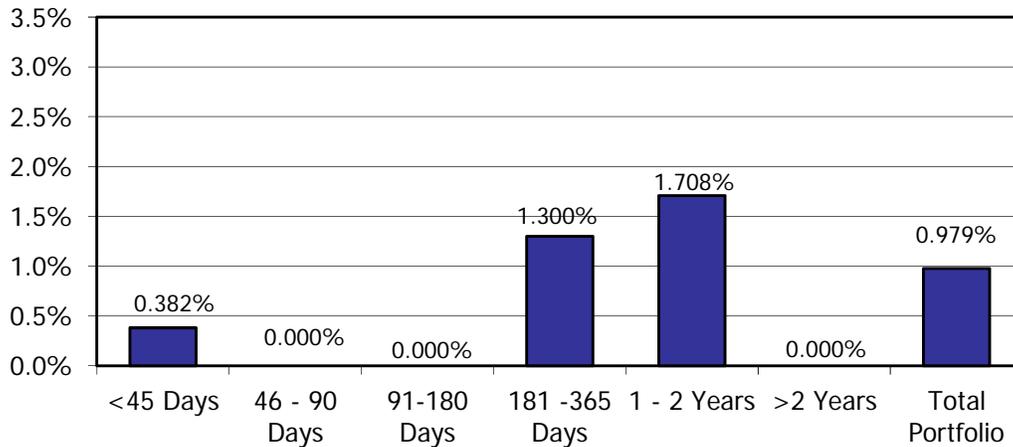
STAR Ohio	\$ 1,512,663.09	\$ 1,512,663.09	\$ -
Park National Bank	4,813,070.63	4,813,070.63	-
Raymond James	7,125,969.19	7,133,921.48	(7,952.29)
Total Investment Portfolio	\$ 13,451,702.91	\$ 13,459,655.20	\$ (7,952.29)

CITY OF PATASKALA, OHIO
INVESTMENT PORTFOLIO ANALYSIS
For the Period Ended February 28, 2017

Investment Maturity Composition



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



City of Pataskala Account Summary

Account No. 28852868

Closing Value \$7,125,969.19



CITY OF PATASKALA
ATTN: JAMES NICHOLSON
6211 W BROAD ST STE 2B
PATASKALA OH 43062



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

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

Investment Objectives

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

Activity

	This Statement	Year to Date
Beginning Balance	\$ 7,103,291.88	\$ 7,087,615.70
Deposits	0.00	0.00
Income	26,068.90	33,090.46
Withdrawals	0.00	0.00
Expenses	0.00	0.00
Change in Value	(3,391.59)	5,263.03
Ending Balance	\$ 7,125,969.19	\$ 7,125,969.19
Purchases	(249,875.00)	(249,875.00)
Sales/Redemptions	0.00	245,000.00

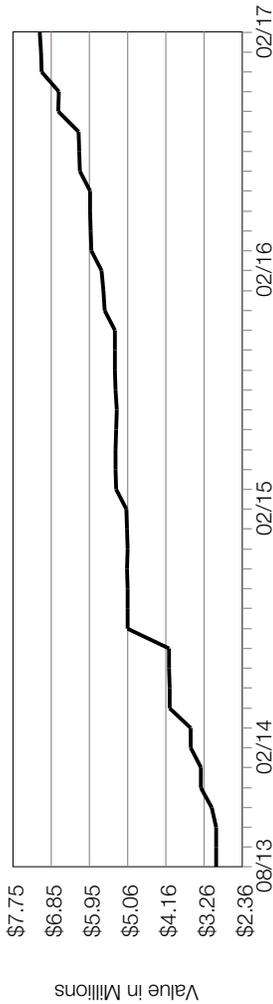
Dollar-Weighted Performance

See Understanding Your Statement for important information about these calculations.

	YTD	2016	2015
Performance Inception 08/23/13	0.33%	1.60%	1.49%

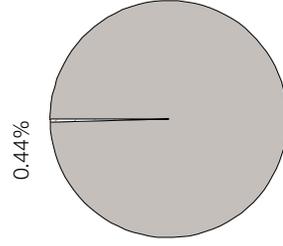
Excludes some limited partnerships, unpriced securities and annuity history prior to the annuity being linked to the account.

Value Over Time



Asset Allocation Analysis

	Value	Value Percentage
US Equities	\$ -	-
Non-US Equities	\$ -	-
Fixed Income	\$ 7,094,535.33	99.56%
Real Estate & Tangibles	\$ -	-
Alternative Investments	\$ -	-
Non-classified	\$ -	-
Cash & Cash Alternatives	\$ 31,433.86	0.44%



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	31,433.860	\$1.000	\$31,433.86	0.01%	\$3.14
Money Markets Total			\$31,433.86		\$3.14
Cash & Cash Alternatives Total			\$31,433.86		\$3.14

Fixed Income ❖

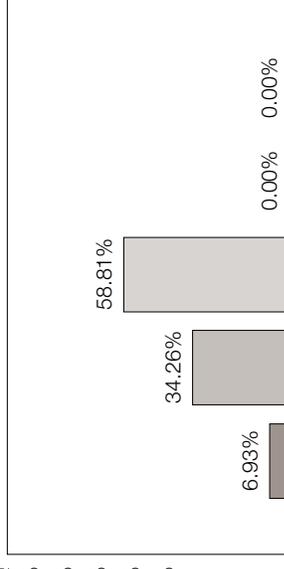
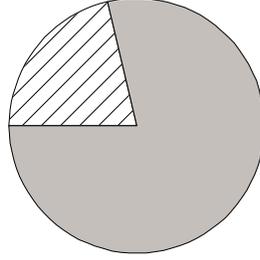
Credit Quality Analysis

Lowest Available *	Period Value	Current Percentage Allocation
U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 1,511,073.21	21.30%
ABS/MBS/CMOs	\$ 0.00	0.00%
Certificates of Deposit (CDs)	\$ 5,583,462.12	78.70%
AAA	\$ 0.00	0.00%
AA	\$ 0.00	0.00%
A	\$ 0.00	0.00%
BAA	\$ 0.00	0.00%
Below Investment Grade	\$ 0.00	0.00%
Not Rated	\$ 0.00	0.00%

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

Maturity Analysis

Maturity	Period Value	Current Percentage Allocation
0 to < 1 yr	\$ 491,450.40	6.93%
1 to < 3 yrs	\$ 2,430,848.49	34.26%
3 to < 7 yrs	\$ 4,172,236.44	58.81%
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 STEPPED CPN 1.5000% DUE 02/23/2022 Callable 08/23/2017 @ 100.000 (3130AAGR2)	\$250,000.00	\$3,750.00	01/25/2017	\$99.638	\$249,095.00	\$72.92	\$249,875.00 \$(780.00)	\$249,877.98 \$(782.98)
Step Schedule: 1.750% on August 23, 2018, 2.000% on August 23, 2019, 2.500% on August 23, 2020, 3.000% on August 23, 2021, 4.000% on February 23, 2021, 6.000% on August 23, 2021 Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable								
FEDERAL HOME LOAN BANKS DEBENTURE PARTIAL CALL 1.3700% DUE 10/24/2019 Callable 03/06/2017 @ 100.000 FACTOR: .14705882 (313380Z75)	\$105,000.00	\$1,438.50	10/07/2015	\$99.085	\$15,299.89	\$74.04	\$15,418.02 \$(118.13)	\$15,418.02 \$(118.13)
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable								
FEDERAL HOME LOAN BANKS DEBENTURE 1.4500% DUE 11/08/2019 Callable 03/06/2017 @ 100.000 (313380ZN0)	\$220,000.00	\$3,190.00	09/18/2015	\$99.536	\$218,979.20	\$992.44	\$219,780.00 \$(800.80)	\$219,854.79 \$(875.59)
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable								
FEDERAL FARM CREDIT BANKS DEBENTURE 1.2000% DUE 01/08/2019 Callable 03/06/2017 @ 100.000 (3133EFHQ3)	\$315,000.00	\$3,780.00	12/01/2015	\$99.701	\$314,058.15	\$546.00	\$314,055.00 \$3.15	\$314,429.97 \$(371.82)
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable								



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 FARM CREDIT BANKS DEBENTURE 1.3700% DUE 10/06/2020 Callable 03/06/2017 @ 100.000 (3133EGXU4)	\$295,000.00	\$4,041.50	10/18/2016	\$97.389	\$287,297.55	\$1,616.60	\$294,852.50 \$(7,554.95)	\$294,865.14 \$(7,567.59)
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable								
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	\$97.958	\$200,813.90	\$854.17	\$204,692.50 \$(3,878.60)	\$204,714.63 \$(3,900.73)
Debt Classification: Senior Unsecured 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 Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable								
FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE 1.6500% DUE 11/24/2021 Callable 05/24/2017 @ 100.000 (3134GAWL4)	\$232,000.00	\$3,828.00	12/06/2016	\$97.211	\$225,529.52	\$957.00	\$228,889.02 \$(3,359.50)	\$229,026.99 \$(3,497.47)
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable								
Government Sponsored Enterprise Securities (GSE) Total	\$1,622,000.00	\$22,078.00			\$1,511,073.21	\$5,113.17	\$1,527,562.04 \$(16,488.83)	\$1,528,187.52 \$(17,114.31)

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



Fixed Income (continued) *

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	\$99.024	\$148,536.00	\$924.66	\$150,000.00 \$(1,464.00)	\$150,000.00 \$(1,464.00)
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	\$101.577	\$248,863.65	\$98.67	\$245,000.00 \$3,863.65	\$245,000.00 \$3,863.65
HARRIS NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 04/26/17 1.2500% DUE 10/26/2020 Callable 04/26/2017 @ 100.000 (05573J5J4) Step Schedule: 2.000% on October 26, 2017, 2.500% on October 26, 2018, 4.000% on October 26, 2019, 5.000% on April 26, 2020 Ratings Information: Not Rated	\$200,000.00	\$2,500.00	10/13/2015	\$100.120	\$200,240.00	\$226.03	\$200,000.00 \$240.00	\$200,000.00 \$240.00
BARCLAYS BANK DE WILMINGTON, DE FDIC # 57203 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/20/2019 (06740KHV2) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	08/15/2014	\$101.259	\$248,084.55	\$112.77	\$245,000.00 \$3,084.55	\$245,000.00 \$3,084.55
CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3500% DUE 07/08/2020 (140420TE0) Ratings Information: Not Rated	\$97,000.00	\$2,279.50	07/02/2015	\$102.253	\$99,185.41	\$318.51	\$97,000.00 \$2,185.41	\$97,000.00 \$2,185.41



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 BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (140420UF5) Ratings Information: Not Rated	\$148,000.00	\$3,404.00	08/14/2015	\$102.082	\$151,081.36	\$149.22	\$147,990.53 \$3,090.83	\$148,016.49 \$3,064.87
CAPITAL ONE NA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (14042E5M8) Ratings Information: Not Rated	\$100,000.00	\$2,300.00	08/14/2015	\$102.082	\$102,082.00	\$100.82	\$99,943.20 \$2,138.80	\$99,975.65 \$2,106.35
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	\$100.170	\$145,246.50	\$1,564.41	\$145,000.00 \$246.50	\$145,000.00 ^A \$246.50
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	\$100.391	\$245,957.95		\$245,000.00 \$957.95	\$245,000.00 ^A \$957.95
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	\$100.428	\$246,048.60	\$90.62	\$245,000.00 \$1,048.60	\$245,000.00 ^A \$1,048.60
COMPASS BK BIRMINGHAM, AL FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9000% DUE 08/28/2018 (20451PDB9) Ratings Information: Not Rated	\$245,000.00	\$4,655.00	08/23/2013	\$101.033	\$247,530.85		\$245,000.00 \$2,530.85	\$245,000.00 ^A \$2,530.85



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)
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	\$101.107	\$247,712.15		\$245,000.00 \$2,712.15	\$245,000.00 ^A \$2,712.15
EVERBANK JACKSONVILLE, FL FDIC # 34775 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0500% DUE 08/28/2020 (29976DA59) Ratings Information: Not Rated	\$110,000.00	\$2,255.00	08/25/2015	\$101.231	\$111,354.10		\$110,000.00 \$1,354.10	\$110,000.00 ^A \$1,354.10
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	\$101.037	\$136,399.95	\$1,227.95	\$134,991.85 \$1,408.10	\$135,002.29 \$1,397.66
FIDELITY CO-OP BK FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 03/24/17 1.0000% DUE 06/24/2021 Callable 03/24/2017 @ 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	\$98.709	\$157,934.40	\$17.53	\$160,000.00 \$(2,065.60)	\$160,000.00 ^A \$(2,065.60)



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)
FIRST ST BK OF DEQUEEN DEQUEEN, AR FDIC # 21805 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 12/13/17 1.3000% DUE 12/13/2021 Callable 12/13/2017 @ 100.000 (336460CB4)	\$245,000.00	\$3,185.00	12/08/2016	\$98.965	\$242,464.25	\$130.89	\$245,000.00 \$(2,535.75)	\$245,000.00 ^A \$(2,535.75)
Step Schedule: 1.500% on December 13, 2017, 1.750% on December 13, 2018, 2.100% on December 13, 2019, 2.350% on December 13, 2020 Ratings Information: Not Rated								
GOLDMAN SACHS BANK NEW YORK, NY FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 08/28/2018(38147JKW1)	\$245,000.00	\$4,777.50	08/23/2013	\$101.107	\$247,712.15		\$245,000.00 \$2,712.15	\$245,000.00 ^A \$2,712.15
Ratings Information: Not Rated								
GRANT CTY BANK FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/13/17 1.5000% DUE 07/13/2021 Callable 03/13/2017 @ 100.000 (38762PBN1)	\$245,000.00	\$3,675.00	06/24/2016	\$98.792	\$242,040.40	\$151.03	\$245,000.00 \$(2,959.60)	\$245,000.00 ^A \$(2,959.60)
Ratings Information: Not Rated								
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)	\$245,000.00	\$3,185.00	03/03/2016	\$100.057	\$245,139.65	\$1,483.42	\$245,000.00 \$139.65	\$245,000.00 ^A \$139.65
Step Schedule: 2.750% on September 10, 2018 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)
IBERIA BANK LAFAYETTE, LA FDIC # 28100 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.1500% DUE 08/29/2017 (45083ADR0) Ratings Information: Not Rated	\$245,000.00	\$2,817.50	08/25/2014	\$100.201	\$245,492.45		\$245,000.00 \$492.45	\$245,000.00 ^A \$492.45
JP MORGAN CHASE BANK, NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 03/04/17 1.0000% DUE 03/04/2020 Callable 03/04/2017 @ 100.000 (48125YC93) Step Schedule: 1.250% on March 4, 2018, 2.000% on March 4, 2019, 4.000% on September 4, 2019 Ratings Information: Not Rated	\$160,000.00	\$1,600.00	03/01/2016	\$99.521	\$159,233.60	\$376.99	\$160,000.00 \$(766.40)	\$160,000.00 ^A \$(766.40)
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	\$97.975	\$88,177.50	\$48.82	\$90,000.00 \$(1,822.50)	\$90,000.00 ^A \$(1,822.50)
KAW VALLEY BK FDIC # 9665 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 03/19/17 1.3500% DUE 02/19/2021 Callable 03/19/2017 @ 100.000 (486354BG7) Step Schedule: 1.650% on February 19, 2018, 2.000% on February 19, 2019, 2.450% on February 19, 2020 Ratings Information: Not Rated	\$245,000.00	\$3,307.50	02/02/2016	\$100.051	\$245,124.95	\$81.55	\$245,000.00 \$124.95	\$245,000.00 ^A \$124.95



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)
NBT BK NA FDIC # 7230 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/20/2019 (628779FN5) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	08/12/2014	\$101.234	\$248,023.30	\$112.77	\$245,000.00 \$3,023.30	\$245,000.00 ^A \$3,023.30
NATIONAL BK OF CMRC SUPERIOR, WI FDIC # 14266 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/08/17 1.3500% DUE 03/09/2020 Callable 03/08/2017 @ 100.000 (633368DX0) Ratings Information: Not Rated	\$160,000.00	\$2,160.00	03/01/2016	\$99.360	\$158,976.00	\$118.36	\$160,000.00 \$(1,024.00)	\$160,000.00 ^A \$(1,024.00)
PRIVATEBANK & TC FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5000% DUE 08/30/2021 (74267GVM6) Ratings Information: Not Rated	\$245,000.00	\$3,675.00	08/26/2016	\$97.894	\$239,840.30		\$245,000.00 \$(5,159.70)	\$245,000.00 ^A \$(5,159.70)
SYNCHRONY BANK DRAPER, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 06/29/2021 (87164WMY1) Ratings Information: Not Rated	\$245,000.00	\$3,797.50	06/24/2016	\$98.317	\$240,876.65	\$634.65	\$245,000.00 \$(4,123.35)	\$245,000.00 ^A \$(4,123.35)
WELLS FARGO BK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 1.7500% DUE 06/17/2021 (9497485W3) Ratings Information: Not Rated	\$90,000.00	\$1,575.00	06/14/2016	\$98.823	\$88,940.70	\$47.47	\$90,000.00 \$(1,059.30)	\$90,000.00 ^A \$(1,059.30)



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)
WELLS FARGO BK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 04/30/18 1.2500% DUE 04/30/2020 Callable 04/30/2018 @ 100.000 (94986TTT4)	\$155,000.00	\$1,937.50	04/24/2015	\$100.105	\$155,162.75	\$153.94	\$155,000.00 \$162.75	\$155,000.00 ^A \$162.75
Certificates of Deposit (CDs)	\$5,575,000.00	\$91,498.50			\$5,583,462.12	\$8,171.08	\$5,574,925.58 \$8,536.54	\$5,574,994.43 \$8,467.69
Total								
Fixed Income Total		\$113,576.50			\$7,094,535.33	\$13,284.25		

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

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

Portfolio Total \$7,125,969.19

Accrued Interest Total \$13,284.25



Activity Summary

Income				Purchases				
Type	This Statement	Year to Date	Type	This Statement	Year to Date	Type	This Statement	Year to Date
Dividends at Eagle-JPM MMKT Funds	\$1.56	\$1.66	Purchases	\$(249,875.00)	\$(249,875.00)	Redemptions	\$0.00	\$245,000.00
Interest - Taxable	\$26,067.34	\$33,088.80	Total Purchases	\$(249,875.00)	\$(249,875.00)	Total Sales/Redemptions	\$0.00	\$245,000.00
Total Income	\$26,068.90	\$33,090.46	Sales / Redemptions					

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			Beginning Balance				\$255,239.96	
02/08/2017	Income	Interest - Taxable	NATIONAL BK OF CMRC SUPERIOR, WI FDIC # 14266 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/08/17 1.3500% DUE 03/09/2020 Callable03/08/2017 @ 100.000 (633368DX0)			\$183.45	\$255,423.41	Paid on 160,000
02/13/2017	Income	Interest - Taxable	GRANT CTY BANK FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/13/17 1.5000% DUE 07/13/2021 Callable 03/13/2017 @ 100.000 (38762PBN1)			\$312.12	\$255,735.53	Paid on 245,000
02/13/2017	Income	Interest - Taxable	CAPITAL ONE NA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (14042E5M8)			\$1,159.45	\$256,894.98	Paid on 100,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
02/13/2017	Income	Interest - Taxable	FIRST ST BK OF DEQUEEN DEQUEEN, AR FDIC # 21805 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 12/13/17 1.3000% DUE 12/13/2021 Callable 12/13/2017 @ 100.000 (336460CB4)			\$270.51	\$257,165.49	Paid on 245,000
02/13/2017	Income	Interest - Taxable	CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (140420UF5)			\$1,715.99	\$258,881.48	Paid on 148,000
02/16/2017	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	\$259,255.78	Paid on 90,000
02/17/2017	Income	Interest - Taxable	WELLS FARGO BK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 1.7500% DUE 06/17/2021 (9497485W3)			\$133.77	\$259,389.55	Paid on 90,000
02/21/2017	Income	Interest - Taxable	BARCLAYS BANK DE WILMINGTON, DE FDIC # 57203 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/20/2019 (06740KHV2)			\$2,593.64	\$261,983.19	Paid on 245,000
02/21/2017	Income	Interest - Taxable	AMERICAN EXPRESS BANK, FSB FDIC # 35328 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/21/2019 (02587CAW0)			\$2,593.64	\$264,576.83	Paid on 245,000
02/21/2017	Income	Interest - Taxable	COMMERCIAL BANK FDIC # 22354 CERTIFICATE OF DEPOSIT MONTHLY 1.5000% DUE 05/21/2018 (20143PDC1)			\$312.12	\$264,888.95	Paid on 245,000
02/21/2017	Income	Interest - Taxable	NBT BK NA FDIC # 7230 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/20/2019 (628779FN5)			\$2,593.64	\$267,482.59	Paid on 245,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
02/21/2017	Income	Interest - Taxable	KAW VALLEY BK FDIC # 9665 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 03/19/17 1.3500% DUE 02/19/2021 Callable 03/19/2017 @ 100.000 (486354BG7)			\$280.91	\$267,763.50	Paid on 245,000
02/23/2017	Purchase	Purchase	FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN 1.5000% DUE 02/23/2022 Callable 08/23/2017 @ 100.000 (3130AAQR2)	250,000.000	\$99.950	\$(249,875.00)	\$17,888.50	
02/24/2017	Income	Interest - Taxable	FIDELITY CO-OP BK FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 03/24/17 1.0000% DUE 06/24/2021 Callable 03/24/2017 @ 100.000 (316077CN4)			\$135.89	\$18,024.39	Paid on 160,000
02/28/2017	Income	Interest - Taxable	CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.4500% DUE 08/28/2017 (17284CLT9)			\$1,790.85	\$19,815.24	Paid on 245,000
02/28/2017	Income	Interest - Taxable	DISCOVER BK FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 08/28/2018 (254671UT5)			\$2,470.14	\$22,285.38	Paid on 245,000
02/28/2017	Income	Interest - Taxable	COMPASS BK BIRMINGHAM, AL FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9000% DUE 08/28/2018 (20451PDB9)			\$2,346.63	\$24,632.01	Paid on 245,000
02/28/2017	Income	Interest - Taxable	GOLDMAN SACHS BANK NEW YORK, NY FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 08/28/2018 (38147JKW1)			\$2,408.38	\$27,040.39	Paid on 245,000
02/28/2017	Income	Interest - Taxable	IBERIABANK LAFAYETTE, LA FDIC # 28100 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.1500% DUE 08/29/2017 (45083ADR0)			\$1,412.61	\$28,453.00	Paid on 245,000
02/28/2017	Income	Interest - Taxable	EVERBANK JACKSONVILLE, FL FDIC # 34775 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0500% DUE 08/28/2020 (29976DA59)			\$1,136.77	\$29,589.77	Paid on 110,000
02/28/2017	Income	Interest - Taxable	PRIVATEBANK & TC FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5000% DUE 08/30/2021 (74267GVM6)			\$1,842.53	\$31,432.30	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
02/28/2017	Income	Dividend at Eagle-JPM MMKT Funds	EAGLE-JPM US Gov (JJGXX)			\$1.56	\$31,433.86	INCOMEDIVIDEND (REINVEST)

Cash Sweep Activity Recap

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

Date	Activity Type	Amount	Balance	Date	Activity Type	Amount	Balance
01/31/2017	Beginning Balance		\$255,239.96				
02/08/2017	Transfer To	\$183.45	\$255,423.41	02/23/2017	Transfer From	\$(249,875.00)	\$17,888.50
02/13/2017	Transfer To	\$3,458.07	\$258,881.48	02/24/2017	Transfer To	\$135.89	\$18,024.39
02/16/2017	Transfer To	\$374.30	\$259,255.78	02/28/2017	Transfer To	\$13,407.91	\$31,432.30
02/17/2017	Transfer To	\$133.77	\$259,389.55	02/28/2017	Dividend at Eagle-JPM MMKT Funds	\$1.56	\$31,433.86
02/21/2017	Transfer To	\$8,373.95	\$267,763.50				

Future Payments

Future Interest Payments

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.2500% DUE 09/03/2019 (02006LL68)		02/15/2017	03/01/2017	\$929.79	1.25% coupon x 150,000.000par value
CAPITAL ONE NA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 09/02/2020 (14042E6G0)		02/16/2017	03/02/2017	\$1,581.89	2.20% coupon x 145,000.000par value
JP MORGAN CHASE BANK, NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 03/04/17 1.0000% DUE 03/04/2020 Callable03/04/2017 @ 100.000 (48125YC93)		02/18/2017	03/04/2017	\$394.52	1.00% coupon x 160,000.000par value



Future Payments (continued)

Future Interest Payments (continued) [◇]

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
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)		02/22/2017	03/08/2017	\$165.70	1.35% coupon x 160,000.000 par value
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)		02/24/2017	03/10/2017	\$1,579.41	1.30% coupon x 245,000.000 par value
FIRST ST BK OF DEQUEEN DEQUEEN, AR FDIC # 21805 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 12/13/17 1.3000% DUE 12/13/2021 Callable 12/13/2017 @ 100.000 (336460CB4)		02/27/2017	03/13/2017	\$244.33	1.30% coupon x 245,000.000 par value
GRANT CTY BANK FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/13/17 1.5000% DUE 07/13/2021 Callable 03/13/2017 @ 100.000 (38762PBN1)		02/27/2017	03/13/2017	\$281.92	1.50% coupon x 245,000.000 par value
Future Interest Payments Total				\$5,177.56	

Future Interest Payments Total

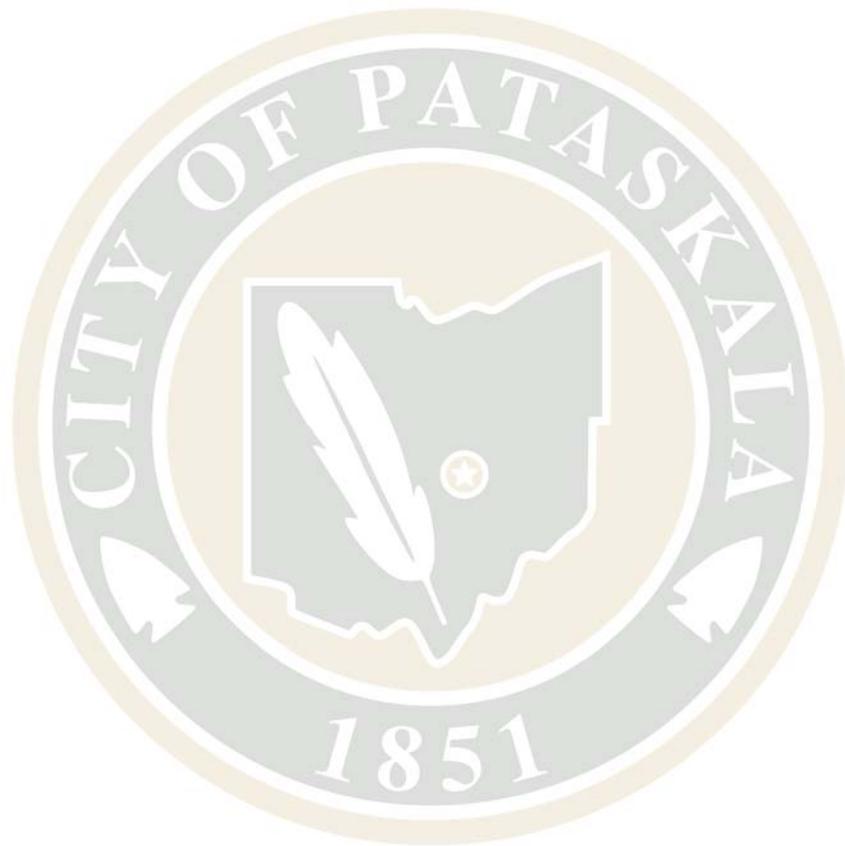
[◇] Please see Future Payments on the Understanding Your Statement page.

Realized Capital Gains & Losses [○]

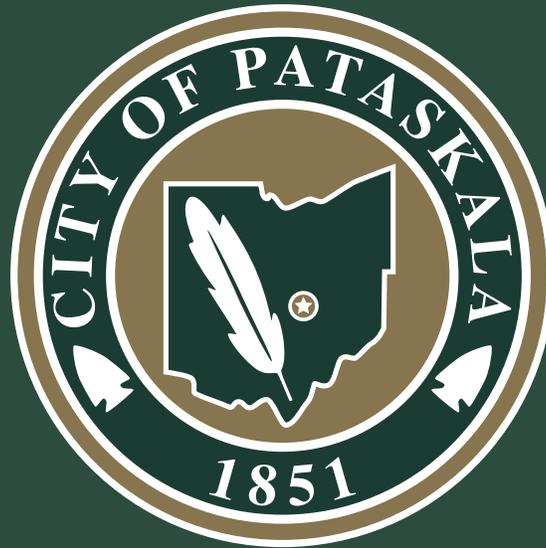
Summary of Gains & Losses

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





END OF REPORT



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