

City of Pataskala, Ohio
Finance Department
Report to Council
For the Period Ended
January 31, 2018





**City of Pataskala, Ohio
Finance Department**

**Report to City Council
For the Period Ended
January 31, 2018**

James M. Nicholson
Finance Director

CITY OF PATASKALA, OHIO
January 2018 Finance Dept. Report to Council

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January 2018 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: February 5, 2018

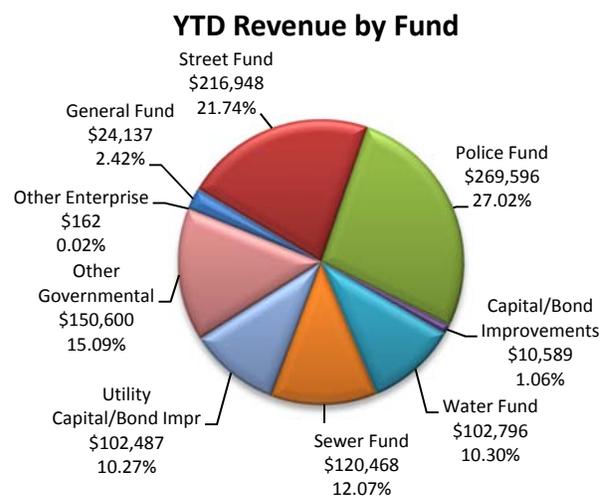
RE: January 2018 Financial Condition Report

January was a very busy month in the Finance department. We completed the closing of the books for 2017 on a timely basis, loaded the revenue/expense budgets into the accounting and budgetary control system, and opened the books for 2018. We also worked on the following tasks: (1) reviewed, produced and mailed IRS form 1099's to our vendors; (2) met with the city's GAAP compilation/CAFR preparation team to review 2017 results and develop plans for the reporting and audit process; (3) completed development and distribution of IRS-required Form 1095s to city employees; (4) analyzed the 2018 property, casualty and liability insurance renewal and communicated such to Council; (5) created the first supplemental appropriation ordinance in 2018; and (6) began development of the 2017 GAAP compilation worksheets.

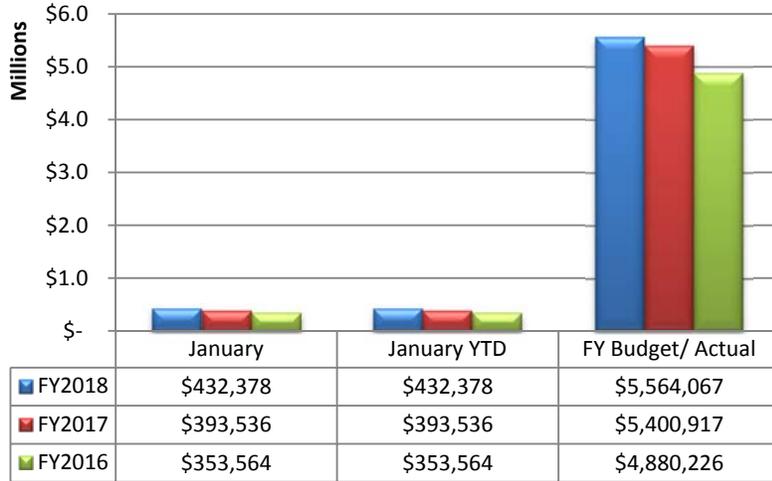
The month of February will also be a very busy month, in that we plan to: (1) complete the development of the 2017 GAAP compilation worksheets - including updating the capital asset database, finalizing the accrued wage and benefit worksheets, and compiling the construction in-progress as of 12/31/17; (2) support the auditor's on-site fieldwork; (3) continue to work with bond counsel and financial advisor on bond issuance for Police station; and (4) prepare and submit a request for an amended *Certificate of Estimated Resources and Appropriations* from the county Auditor's office.

REVENUE/RECEIPTS

I am pleased to present this report on the financial condition of the city as of January 31, 2018. On a year to-date (YTD) cash basis, the city has collected approximately \$997.8 thousand in total revenue from all sources, or 4.04% of the full-year budget. This total is understated, however, due to: (1) property tax/TIF PILOT revenues of \$1.15 million not yet received; (2) \$5.13 million in grant revenues not yet received; (3) \$4.6 million of debt proceeds not yet issued; and (4) \$1.84 million in interfund transfers not yet made. Excluding those items would result in a YTD collections rate that is equal to 5.87% of budget, somewhat lower than the straight line rate of 8.33%. Income tax collections for the



Income Tax Collections - All Funds



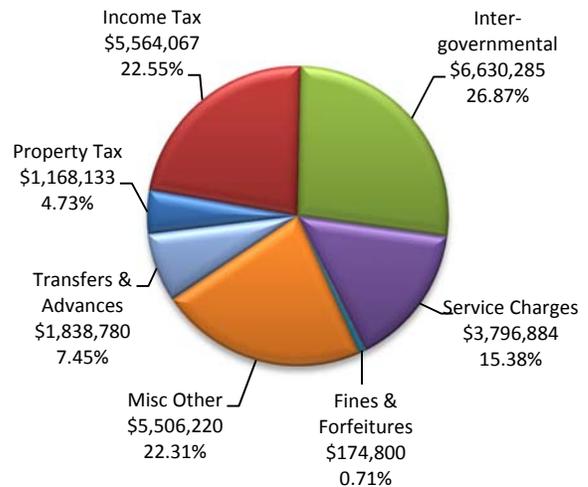
month of January were \$432.4 thousand (equal to 7.77% of budget), and were 9.87% higher than last year when compared to January 2017. The full-year budget is currently projected to be \$5.56 million, an increase of \$163.2 thousand, or 3.02% over FY 2017 collections. It is important to note that the January 2017 collections were equal to 7.29% of the full-year 2017 collection. In 2016, the rate was equal to 7.24% of FY 2016 collections.

The city has not yet received its' first-half 2018 property tax settlement from Licking County, and will most likely not do so until the month of March. The 2018 budget in this line is \$1.14 million, and is projected to be up by \$7.4 thousand (0.7%) from FY 2017 receipts.

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 2018, a total of \$6.63 million is budgeted, with \$5.13 million of the total expected to come from grants and loans. Through January 31, approximately \$103.8 thousand has been collected (1.58% of the category budget). Although this category is running well below budget, it is important to note that approximately \$388.3 thousand in grant/loan proceeds from OPWC are not yet received, as well as \$4.97 million in in state grant funding for Mink Street phase II improvements not yet constructed.

Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses and other customers. For 2018, approximately \$3.8 million is budgeted for total service charge revenues. Year to-date collections are \$309.3 thousand, or 8.15% of budget. The one-month total is down by \$14.5 thousand (4.47%) when compared to 2017. At \$3.49 million or 91.9% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through January 31 are \$309.3 thousand, or 8.15% of the full-year budget in this line item.

All Funds Revenue - Budget



EXPENDITURES/SPENDING

Although there is only one month on the books in 2018, early spending trends appear to be in-line with expectations. Excluding debt service expenses and interfund transfers in the calculation results in a

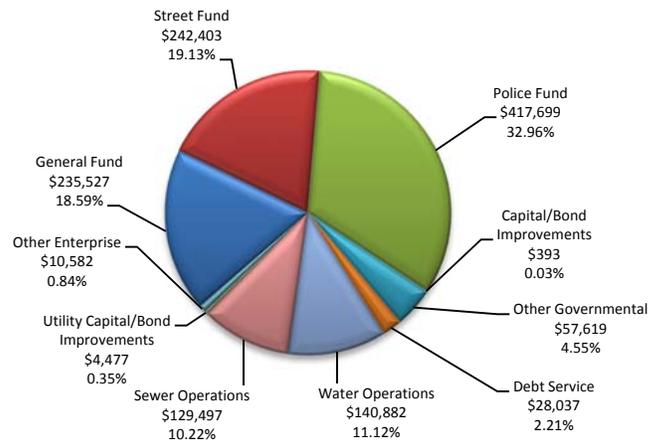
spending rate equal to 4.96%, well below the straight-line rate of 8.33%. Including 2017 carryover encumbrances (e.g. purchase orders) as well as FY 2018-issued POs in the total results in a ratio of 23.05%. Many of these 2018 purchase orders encumber full-year spending, and have the effect of overstating the impact of the encumbrances.

FUND BALANCE/FINANCIAL HEALTH

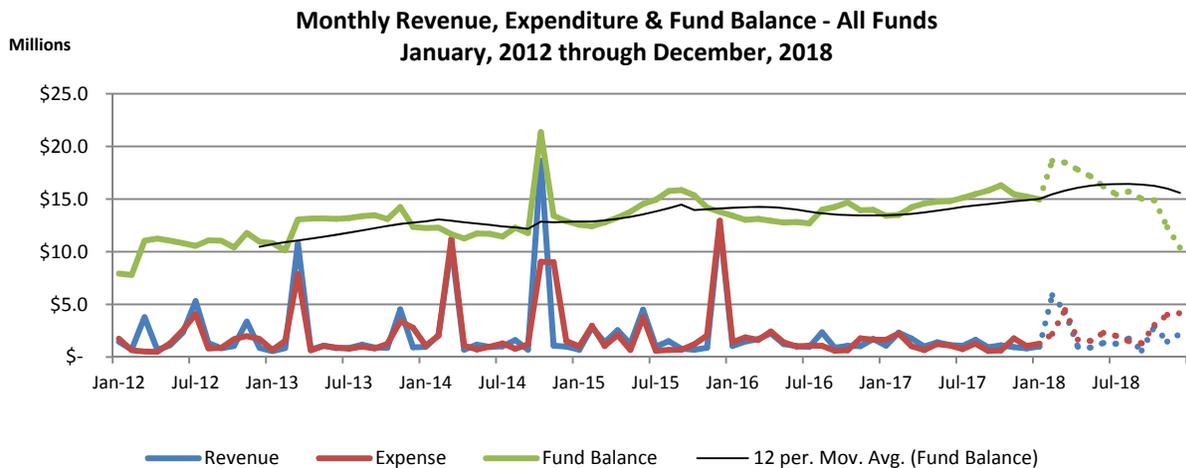
The chart below plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers and any dotted lines reflecting the current forecast. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of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

YTD Expenditures by Fund

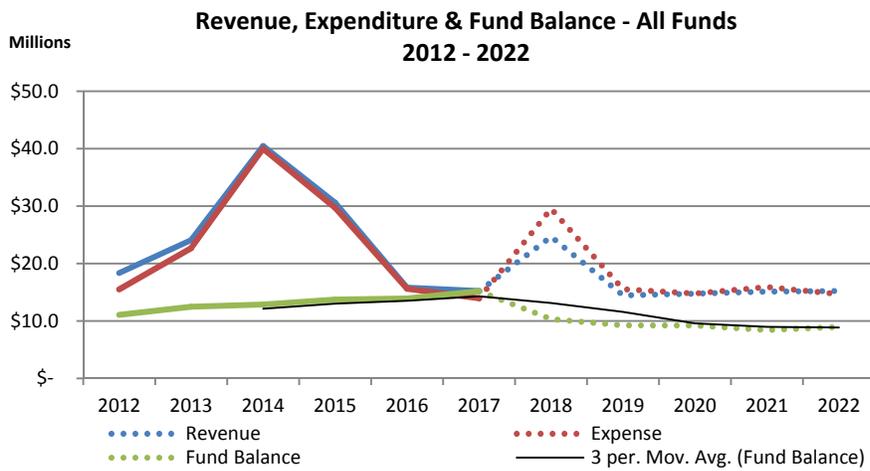
(excludes encumbrances)



Current projections call for the overall total fund balance to decline by \$4.86 million in 2018 (see chart at the top of the following page) to a total funds balance of about \$10.32 million. From 2019 – 2022, however, the trend will stabilize but continuing to decline slightly each year. 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 January 2018 with an unencumbered balance of \$631.4 thousand and is down by \$607.2 thousand, or 49.03% from December 2017. The Street (201) fund unencumbered fund balance decreased by \$241.2 thousand (9.15%), and the Police (208) fund decreased by \$631.0 thousand (46.7%) from December 2017. The 2018 forecast calls for these funds to end the year at approximately the same value or slightly lower than they ended 2017. 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 JANUARY 31, 2018**

BANK/FINANCIAL INSTITUTION BALANCES:

Governmental Funds Checking (per stmt)	\$	327,706.00
Outstanding checks		(12,851.01)
O/S check sweep pending		12,851.01
Error Correction/Deposit in-transit		-
Total Governmental Funds Checking	\$	<u>327,706.00</u>
Governmental Funds Sweep Acct (per stmt)	\$	2,264,457.55
Other in-transit		-
O/S check sweep pending		(12,851.01)
Total Governmental Funds Sweep	\$	<u>2,251,606.54</u>
Combined Governmental Funds	\$	<u>2,579,312.54</u>
Payroll Checking Account (per stmt)	\$	183,599.60
Outstanding checks		(117,110.30)
Deposits in-transit		-
Error correction in-transit		-
Total Payroll Checking	\$	<u>66,489.30</u>
Utility Funds Checking (per stmt)	\$	-
Deposits in-transit		-
Outstanding checks		(18,175.57)
O/S check sweep pending		18,725.16
Error Correction/Other		(549.59)
Total PNB Water-Sewer Checking	\$	<u>-</u>
Utility Funds Sweep Acct (per stmt)	\$	2,152,701.79
Deposits in-transit		-
O/S check sweep pending		(18,725.16)
Bank error correction/other in-transit		-
Total PNB Water-Sewer Sweep	\$	<u>2,133,976.63</u>
Combined PNB Water-Sewer Account	\$	<u>2,133,976.63</u>
Vendor Bond/Security Dep Escrow Account	\$	9,064.50
Outstanding checks		-
Deposits in-transit		-
Total PNB Fire Escrow Account	\$	<u>9,064.50</u>
Fire Escrow Account	\$	24,000.00
Outstanding checks		-
Deposits in-transit		-
Total PNB Fire Escrow Account	\$	<u>24,000.00</u>
Builders Escrow/Construction Account	\$	367,806.21
Outstanding checks		-
Deposits in-transit		-
Bank error correction/other in-transit		-
Total PNB Builders/Construction Escrow	\$	<u>367,806.21</u>
Police Evidence/Cash Seizure	\$	6,416.61
Outstanding checks		-
Deposits in-transit		-
Bank error correction/other in-transit		0.69
Total PNB Police Evidence/Cash Seizure	\$	<u>6,417.30</u>
Petty Cash Funds	\$	-
Investments (at cost)		
PNB CD 6881	\$	4,478.51
STAR Ohio - Governmental		1,019,191.20
STAR Ohio - Utility		509,601.91
Raymond James - Governmental		5,366,495.98
Raymond James - Utility		2,889,706.38
Total Investments	\$	<u>9,789,473.98</u>
Total Statement Cash Balance	\$	<u>14,976,540.46</u>

(Not included in total bank balances)

PNB Mayors Court Account	\$	12,301.89
Deposits in transit		-
Outstanding checks/ACH		(11,501.89)
Bank error/corrections		-
Total Mayors Court	\$	<u>800.00</u>

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

SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

101 - General Fund	\$	1,153,713.51
102 - Unclaimed Funds		908.54
Total General Funds	\$	<u>1,154,622.05</u>
201 - Street Fund	\$	3,029,392.09
202 - State Highway		136,848.46
203 - Ecological Preservation		1,000.00
204 - Pataskala JEDD		1,284.65
205 - Permissive License Tax		483,148.36
206 - Recreation Fund		57,413.56
207 - Park Use		108,256.93
208 - Police Fund		1,252,913.55
209 - Immobilization		490.00
210 - Mayor's Court Computer		24,878.04
211 - Alcohol Enforcement & Education		5,921.10
212 - Law Enforcement Trust		9,067.13
213 - Pataskala Mobile Home Park		4,478.51
214 - FEMA Grant Fund		-
215 - CHIP Fund		-
216 - Community Development Block Grant		-
217 - Safe Routes to School		-
218 - Police K-9		10,031.57
219 - Sesquicentennial Fund		366.91
220 - Indigent Drivers Interlock		952.10
221 - Indigent Drivers Alcohol Treatment		-
222 - Law Enforcement Training & Ed		7,510.00
223 - Payment In Lieu		79,386.50
Total Special Revenue	\$	<u>5,213,339.46</u>
401 - Debt Service Fund	\$	97,511.37
402 - Street Bond		30,067.19
Total Debt Service	\$	<u>127,578.56</u>
301 - Capital Improvements	\$	1,174,662.11
302 - Bond Improvements		296,497.78
303 - State Issue II Capital Improvements		242,114.97
304 - Municipal Building Purchase		6,870.84
305 - Courter Bridge Improvement		59.08
306 - SR 310 TIF		333,615.52
307 - Columbia Road Bridge Improvements		4,880.00
308 - Capital Facilities		415,237.86
Total Capital Projects	\$	<u>2,473,938.16</u>
501 - Construction Account/Project	\$	367,806.21
502 - Fire Escrow Fund		24,000.00
503 - Vendor Bond & Escrow		9,064.50
504 - Police Evidence/Cash Seizure		6,417.30
999 - Payroll Clearing Fund		66,489.30
Total Escrow/Agency Funds	\$	<u>473,777.31</u>
Total Governmental Funds	\$	<u>9,443,255.54</u>
601 - Water Operations	\$	795,248.27
602 - Water Capital Improvements		1,463,128.14
603 - Water Bond Improvements		157.53
604 - Water Debt Service		90,866.75
605 - Water Treatment Plant #2		0.38
606 - Water Utility State Issue II (OPWC)		-
651 - Sewer Operations		1,860,818.58
652 - Sewer Capital Improvements		1,257,844.42
653 - Sewer Bond Improvements		379.31
654 - Sewer Debt Service		48,409.97
655 - The Oaks Assessment		16,431.57
656 - Sewer Utility State Issue II (OPWC)		-
Total Enterprise Funds	\$	<u>5,533,284.92</u>
Total All Funds	\$	<u>14,976,540.46</u>

**CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF JANUARY 31, 2018**

	+	-	=	-	=	
Fund Number / Description	December 31, 2017 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	January 31, 2018 Unencumbered Fund Balance
101 - General Fund	\$ 1,365,103.21	\$ 24,137.44	\$ 235,527.14	\$ 1,153,713.51	\$ 522,335.24	\$ 631,378.27
102 - Unclaimed Funds	908.54	-	-	908.54	-	908.54
Total General Funds	\$ 1,366,011.75	\$ 24,137.44	\$ 235,527.14	\$ 1,154,622.05	\$ 522,335.24	\$ 632,286.81
201 - Street Fund	\$ 3,054,847.24	\$ 216,948.33	\$ 242,403.48	\$ 3,029,392.09	\$ 633,387.01	\$ 2,396,005.08
202 - State Highway	134,496.18	4,896.17	2,543.89	136,848.46	17,800.91	119,047.55
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	486,286.53	20,927.16	24,065.33	483,148.36	284,803.92	198,344.44
206 - Recreation Fund	61,631.95	81.91	4,300.30	57,413.56	34,658.19	22,755.37
207 - Park Use	107,114.59	1,142.34	-	108,256.93	5,495.00	102,761.93
208 - Police Fund	1,401,016.79	269,595.64	417,698.88	1,252,913.55	532,378.58	720,534.97
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	27,019.60	532.00	2,673.56	24,878.04	2,107.44	22,770.60
211 - Alcohol Enforcement & Education	5,921.10	-	-	5,921.10	-	5,921.10
212 - Law Enforcement Trust	8,972.13	95.00	-	9,067.13	-	9,067.13
213 - Pataskala Mobile Home Park	4,478.51	-	-	4,478.51	-	4,478.51
214 - FEMA Fund	-	-	-	-	-	-
215 - CHIP Fund	-	-	-	-	-	-
216 - Community Development Block Grant	-	-	-	-	-	-
217 - Safe Routes to School	-	-	-	-	-	-
218 - Police K-9	2,281.57	7,750.00	-	10,031.57	2,978.00	7,053.57
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	7,510.00	-	-	7,510.00	-	7,510.00
223 - Payment In Lieu	79,386.50	-	-	79,386.50	-	79,386.50
Total Special Revenue	\$ 5,385,056.35	\$ 521,968.55	\$ 693,685.44	\$ 5,213,339.46	\$ 1,513,609.05	\$ 3,699,730.41
401 - Debt Service Fund	\$ 65,360.44	\$ 60,187.45	\$ 28,036.52	\$ 97,511.37	\$ 36,554.14	\$ 60,957.23
402 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
Total Debt Service	\$ 95,427.63	\$ 60,187.45	\$ 28,036.52	\$ 127,578.56	\$ 36,554.14	\$ 91,024.42
301 - Capital Improvements	\$ 1,164,859.94	\$ 10,195.51	\$ 393.34	\$ 1,174,662.11	\$ 383,431.54	\$ 791,230.57
302 - Bond Improvements	296,104.30	393.48	-	296,497.78	279,563.43	16,934.35
303 - State Issue II Capital Improvements	242,114.97	-	-	242,114.97	405,133.77	(163,018.80)
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	333,615.52	-	-	333,615.52	75,551.72	258,063.80
307 - Columbia Road Bridge Improvements	4,880.00	-	-	4,880.00	-	4,880.00
308 - Capital Facilities	411,858.18	3,379.68	-	415,237.86	-	415,237.86
Total Capital Projects	\$ 2,460,362.83	\$ 13,968.67	\$ 393.34	\$ 2,473,938.16	\$ 1,143,680.46	\$ 1,330,257.70
501 - Construction Account/Project	\$ 357,233.10	\$ 45,190.80	\$ 34,617.69	\$ 367,806.21	\$ 154,655.38	\$ 213,150.83
502 - Fire Escrow Fund	24,000.00	-	-	24,000.00	-	24,000.00
503 - Vendor Bond & Escrow	9,064.50	-	-	9,064.50	8,464.50	600.00
504 - Police Evidence/Cash Seizure	-	6,417.30	-	6,417.30	-	6,417.30
999 - Payroll Clearing Fund	61,285.77	452,193.32	446,989.79	66,489.30	-	66,489.30
Total Agency/Fiduciary Funds	\$ 451,583.37	\$ 503,801.42	\$ 481,607.48	\$ 473,777.31	\$ 163,119.88	\$ 310,657.43
Total Governmental Funds	\$ 9,758,441.93	\$ 1,124,063.53	\$ 1,439,249.92	\$ 9,443,255.54	\$ 3,379,298.77	\$ 6,063,956.77
601 - Water Operations	\$ 833,333.64	\$ 102,796.38	\$ 140,881.75	\$ 795,248.27	\$ 612,285.08	\$ 182,963.19
602 - Water Capital Improvements	1,409,346.35	58,258.79	4,477.00	1,463,128.14	35,855.01	1,427,273.13
603 - Water Bond Improvements	157.35	0.18	-	157.53	-	157.53
604 - Water Debt Service	90,761.24	105.51	-	90,866.75	-	90,866.75
605 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
606 - Water Utility State Issue II (OPWC)	-	-	-	-	-	-
651 - Sewer Operations	1,869,847.52	120,467.77	129,496.71	1,860,818.58	613,255.14	1,247,563.44
652 - Sewer Capital Improvements	1,213,616.64	44,227.78	-	1,257,844.42	12,132.02	1,245,712.40
653 - Sewer Bond Improvements	378.88	0.43	-	379.31	-	379.31
654 - Sewer Debt Service	48,353.75	56.22	-	48,409.97	-	48,409.97
655 - Oaks Assessment	16,431.57	-	-	16,431.57	-	16,431.57
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	-	-
Total Enterprise Funds	\$ 5,482,227.32	\$ 325,913.06	\$ 274,855.46	\$ 5,533,284.92	\$ 1,273,527.25	\$ 4,259,757.67
Total All Funds	\$ 15,240,669.25	\$ 1,449,976.59	\$ 1,714,105.38	\$ 14,976,540.46	\$ 4,652,826.02	\$ 10,323,714.44

CITY OF PATASKALA, OHIO
 FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
 AS OF JANUARY 31, 2018

Fund Number / Description	December 31, 2017 Total Cash Balance	FY 2018 Estimated Revenues	FY 2018 Budget Expenditures	FY 2017 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2018 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of January 31, 2018	FY 2018 Est Revenue Adjustments	EOY Projected Fund Balances as of January 31, 2018	Balance as % of Budget
101 - General Fund	\$ 1,365,103.21	\$ 1,540,120.00	\$ 1,923,112.00	\$ 511,713.78	\$ 2,434,825.78	\$ 470,397.43	\$ 20,500.00	\$ (386,073.52)	\$ 2,069,252.26	\$ -	\$ 835,970.95	40.40%
102 - Unclaimed Funds	\$ 908.54	\$ 100.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 8.54	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 8.54	0.85%
Total General Funds	\$ 1,366,011.75	\$ 1,540,220.00	\$ 1,924,112.00	\$ 511,713.78	\$ 2,435,825.78	\$ 470,405.97	\$ 20,500.00	\$ (386,073.52)	\$ 2,070,252.26	\$ -	\$ 835,979.49	40.38%
201 - Street Fund	\$ 3,054,847.24	\$ 2,567,415.00	\$ 3,567,324.00	\$ 560,449.83	\$ 4,127,773.83	\$ 1,494,488.41	\$ 23,200.00	\$ (144,667.67)	\$ 4,006,306.16	\$ -	\$ 1,615,956.08	40.34%
202 - State Highway	\$ 134,496.18	\$ 59,250.00	\$ 61,500.00	\$ 17,506.19	\$ 79,006.19	\$ 114,739.99	\$ -	\$ (10,161.39)	\$ 68,844.80	\$ -	\$ 124,901.38	181.42%
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	\$ 486,286.53	\$ 515,200.00	\$ 511,176.00	\$ 162,103.43	\$ 673,279.43	\$ 328,207.10	\$ -	\$ (144,409.48)	\$ 528,869.95	\$ -	\$ 472,616.58	89.36%
206 - Recreation Fund	\$ 61,631.95	\$ 100,150.00	\$ 91,812.00	\$ 21,776.43	\$ 113,588.43	\$ 48,193.52	\$ -	\$ (16,530.62)	\$ 97,057.81	\$ -	\$ 83,724.14	66.69%
207 - Park Use	\$ 107,114.59	\$ 31,200.00	\$ 49,000.00	\$ 1,048.00	\$ 50,048.00	\$ 88,266.59	\$ -	\$ 4,447.00	\$ 54,495.00	\$ -	\$ 84,819.59	153.81%
208 - Police Fund	\$ 1,401,016.79	\$ 2,988,215.00	\$ 2,977,434.00	\$ 642,776.65	\$ 3,620,210.65	\$ 769,021.14	\$ 70,900.00	\$ (593,305.69)	\$ 3,097,804.96	\$ -	\$ 1,291,426.83	41.69%
209 - Immobilization	\$ 490.00	\$ -	\$ -	\$ -	\$ -	\$ 490.00	\$ -	\$ -	\$ -	\$ -	\$ 490.00	100.00%
210 - Mayor's Court Computer	\$ 27,019.60	\$ 7,000.00	\$ 10,000.00	\$ 12,518.48	\$ 22,518.48	\$ 11,501.12	\$ -	\$ (11,518.48)	\$ 11,000.00	\$ -	\$ 23,019.60	209.27%
211 - Alcohol Enforcement & Education	\$ 5,921.10	\$ 3,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 5,921.10	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 5,921.10	100.00%
212 - Law Enforcement Trust	\$ 8,972.13	\$ -	\$ -	\$ -	\$ -	\$ 7,972.13	\$ -	\$ -	\$ -	\$ -	\$ 7,972.13	199.30%
213 - Pataskala Mobile Home Park	\$ 4,478.51	\$ -	\$ -	\$ -	\$ -	\$ 4,478.51	\$ -	\$ -	\$ -	\$ -	\$ 4,478.51	100.00%
214 - FEMA Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
215 - CHIP Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
216 - Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
217 - Safe Routes to School	\$ 2,281.57	\$ 5,000.00	\$ 5,000.00	\$ 1,366.66	\$ 6,366.66	\$ 914.91	\$ -	\$ (1,238.66)	\$ 5,128.00	\$ -	\$ 2,153.57	42.00%
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	\$ 7,510.00	\$ 7,000.00	\$ 2,500.00	\$ 2,010.00	\$ 4,510.00	\$ 10,000.00	\$ -	\$ (2,010.00)	\$ 2,500.00	\$ -	\$ 12,010.00	480.40%
221 - Indigent Drivers Alcohol Treatment	\$ 79,386.50	\$ -	\$ 65,000.00	\$ -	\$ 65,000.00	\$ 14,386.50	\$ -	\$ -	\$ 65,000.00	\$ -	\$ 14,386.50	22.13%
222 - Law Enforcement Training & Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
223 - Payment In Lieu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
Total Special Revenue	\$ 5,385,056.35	\$ 6,283,430.00	\$ 7,344,746.00	\$ 1,421,555.67	\$ 8,766,301.67	\$ 2,902,184.68	\$ 94,100.00	\$ (919,394.99)	\$ 7,941,006.68	\$ -	\$ 3,727,479.67	46.94%
401 - Debt Service Fund	\$ 65,360.44	\$ 1,166,665.00	\$ 1,166,254.00	\$ 602,183.86	\$ 1,768,437.86	\$ (536,412.42)	\$ -	\$ (602,183.86)	\$ 1,166,254.00	\$ -	\$ 65,771.44	0.00%
402 - Street Bond	\$ 30,067.19	\$ -	\$ -	\$ -	\$ -	\$ 30,067.19	\$ -	\$ -	\$ -	\$ -	\$ 30,067.19	0.00%
Total Debt Service	\$ 95,427.63	\$ 1,166,665.00	\$ 1,166,254.00	\$ 602,183.86	\$ 1,768,437.86	\$ (506,345.23)	\$ -	\$ (602,183.86)	\$ 1,166,254.00	\$ -	\$ 95,838.63	0.00%
301 - Capital Improvements	\$ 1,164,859.94	\$ 5,698,232.00	\$ 6,142,649.00	\$ 720,920.28	\$ 6,863,569.28	\$ (477.34)	\$ -	\$ (337,488.74)	\$ 6,526,080.54	\$ -	\$ 337,011.40	5.16%
302 - Fire Escrow Fund	\$ 296,104.30	\$ 4,504,500.00	\$ 4,500,000.00	\$ 446,400.00	\$ 4,946,400.00	\$ (145,795.70)	\$ 100,000.00	\$ (166,836.57)	\$ 4,879,563.43	\$ 100,000.00	\$ 21,040.87	0.43%
303 - State Issue II Capital Improvements	\$ 242,114.97	\$ 165,000.00	\$ -	\$ 279,993.60	\$ 279,993.60	\$ 127,121.37	\$ -	\$ 125,140.17	\$ 405,133.77	\$ -	\$ 1,981.20	0.49%
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	\$ 333,615.52	\$ 223,287.00	\$ 120,280.00	\$ 75,551.72	\$ 195,831.72	\$ 361,070.80	\$ -	\$ -	\$ 195,831.72	\$ -	\$ 361,070.80	184.38%
307 - Columbia Road Bridge Improvements	\$ 4,880.00	\$ -	\$ -	\$ -	\$ -	\$ 4,880.00	\$ -	\$ -	\$ -	\$ -	\$ 4,880.00	100.00%
308 - Capital Facilities	\$ 411,858.18	\$ 120,000.00	\$ 150,000.00	\$ -	\$ 150,000.00	\$ 381,858.18	\$ -	\$ -	\$ 150,000.00	\$ 100,000.00	\$ 381,858.18	254.57%
Total Capital Projects	\$ 2,460,362.83	\$ 10,711,019.00	\$ 10,912,929.00	\$ 1,522,865.60	\$ 12,435,794.60	\$ 735,587.23	\$ 100,000.00	\$ (379,185.14)	\$ 12,156,609.46	\$ 100,000.00	\$ 1,114,772.37	9.17%
501 - Construction Account/Project	\$ 357,233.10	\$ 375,000.00	\$ 375,000.00	\$ 104,960.63	\$ 479,960.63	\$ 252,272.47	\$ -	\$ 39,121.64	\$ 519,082.27	\$ -	\$ 213,150.83	41.06%
502 - Fire Escrow Fund	\$ 24,000.00	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00	\$ -	\$ -	\$ -	\$ 24,000.00	\$ -	\$ -	0.00%
503 - Vendor Bond & Escrow	\$ 9,064.50	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 9,064.50	\$ -	\$ 8,464.50	\$ 13,464.50	\$ -	\$ 600.00	4.46%
504 - Police Evidence/Cash Seizure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
999 - Payroll Clearing Fund	\$ 61,285.77	\$ -	\$ -	\$ -	\$ -	\$ 61,285.77	\$ -	\$ -	\$ -	\$ -	\$ 61,285.77	100.00%
Total Fiduciary/Agency	\$ 451,583.37	\$ 380,000.00	\$ 404,000.00	\$ 104,960.63	\$ 508,960.63	\$ 322,622.74	\$ -	\$ (2,239,251.37)	\$ 556,546.77	\$ -	\$ 275,036.60	49.42%
Total Governmental Funds	\$ 9,758,441.93	\$ 20,087,334.00	\$ 21,752,041.00	\$ 4,163,279.54	\$ 25,915,320.54	\$ 3,924,455.39	\$ 214,600.00	\$ (2,479,581.14)	\$ 23,890,669.19	\$ 100,000.00	\$ 6,049,106.76	25.32%
601 - Water Operations	\$ 833,333.64	\$ 1,200,614.00	\$ 1,412,348.00	\$ 567,305.67	\$ 1,979,653.67	\$ 54,293.97	\$ 17,700.00	\$ (485,040.46)	\$ 1,512,313.21	\$ -	\$ 521,634.43	34.49%
602 - Water Capital Improvements	\$ 1,409,346.35	\$ 614,890.00	\$ 635,000.00	\$ 13,943.80	\$ 648,943.80	\$ 1,375,292.55	\$ -	\$ (4,411.79)	\$ 644,532.01	\$ -	\$ 1,379,704.34	214.06%
603 - Water Bond Improvements	\$ 157.35	\$ -	\$ -	\$ -	\$ -	\$ 157.35	\$ -	\$ -	\$ -	\$ -	\$ 157.35	100.00%
604 - Water Debt Service	\$ 90,761.24	\$ 528,570.00	\$ 597,155.00	\$ 599,240.00	\$ 1,196,395.00	\$ (577,063.76)	\$ -	\$ (599,240.00)	\$ 597,155.00	\$ -	\$ 22,176.24	3.71%
605 - Water Treatment Plant #2	\$ 0.38	\$ -	\$ -	\$ -	\$ -	\$ 0.38	\$ -	\$ -	\$ -	\$ -	\$ 0.38	100.00%
606 - Water Utility State Issue II (OPWC)	\$ 1,869,847.52	\$ 1,231,890.00	\$ 1,319,022.00	\$ 551,955.55	\$ 1,870,977.55	\$ 1,230,759.97	\$ 17,700.00	\$ (393,396.85)	\$ 1,495,280.70	\$ -	\$ 1,606,456.82	107.44%
651 - Sewer Operations	\$ 1,213,616.64	\$ 499,360.00	\$ 938,000.00	\$ 17,337.75	\$ 955,337.75	\$ 757,638.89	\$ -	\$ (15,205.73)	\$ 940,132.02	\$ -	\$ 772,844.62	82.21%
652 - Sewer Capital Improvements	\$ 378.88	\$ 500.00	\$ 442,167.00	\$ 155,613.00	\$ 597,785.00	\$ 878.88	\$ -	\$ -	\$ 442,167.00	\$ -	\$ 7,936.75	100.00%
653 - Sewer Bond Improvements	\$ 48,353.75	\$ 20,261.00	\$ 21,265.00	\$ -	\$ 21,265.00	\$ 15,427.57	\$ -	\$ (155,613.00)	\$ 21,265.00	\$ -	\$ 15,427.57	72.55%
654 - Sewer Debt Service	\$ 16,431.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
655 - Oaks Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
656 - Utility State Issue II (OPWC)	\$ 5,482,227.32	\$ 4,497,835.00	\$ 5,364,957.00	\$ 1,905,395.77	\$ 7,270,352.77	\$ 2,709,709.55	\$ 35,400.00	\$ (1,652,907.83)	\$ 5,652,844.94	\$ -	\$ 4,327,217.38	76.55%
Total Enterprise Funds	\$ 15,240,669.25	\$ 24,579,169.00	\$ 27,116,998.00	\$ 6,068,675.31	\$ 33,185,673.31	\$ 6,634,164.94	\$ 250,000.00	\$ (3,892,159.20)	\$ 29,543,514.14	\$ 100,000.00	\$ 10,376,324.14	35.12%

CITY OF PATASKALA, OHIO
 JANUARY 2018 YTD ANALYSIS - All Funds

		YTD 2018	2018 Budget	YTD Uncollected Balance	% Collected	YTD 2017	2017 Budget	YTD Uncollected Balance	% Collected	YTD 2018 H/(L) YTD 2017	% H/(L)
Beginning Fund Balance		\$15,245,873	\$15,245,873			\$ 13,789,196	\$13,789,196				
REVENUE											
Taxes	Property Taxes	\$ -	\$ 1,145,372	\$ 1,145,372	0.00%	\$ -	\$ 1,021,549	\$ 1,021,549	0.00%	\$ -	0.00%
	Income Taxes	432,378	5,564,067	5,131,689	7.77%	393,536	5,402,006	5,008,470	7.28%	38,842	9.87%
	Total Taxes	\$ 432,378	\$ 6,709,439	\$ 6,277,061	6.44%	\$ 393,536	\$ 6,423,555	\$ 6,030,019	6.13%	\$ 38,842	9.87%
Intergovernmental	State-Shared Revenues	\$ 87,077	\$ 1,499,165	\$ 1,412,088	5.81%	\$ 88,601	\$ 1,291,468	\$ 1,202,867	6.86%	\$ (1,524)	-1.72%
	Grants & Loans	-	5,131,120	5,131,120	0.00%	235,849	1,527,720	1,291,871	15.44%	(235,849)	-100.00%
	Other Intergovernmental	16,689	-	(16,689)	100.00%	-	-	-	0.00%	16,689	100.00%
	Total Intergovernmental	\$ 103,766	\$ 6,630,285	\$ 6,526,519	1.57%	\$ 324,450	\$ 2,819,188	\$ 2,494,738	11.51%	\$ (220,685)	-68.02%
Charges for Service	General Government Fees	\$ 3,088	\$ 146,550	\$ 143,462	2.11%	\$ 2,501	\$ 130,500	\$ 127,999	1.92%	\$ 586	23.44%
	Utility Charges	306,197	3,490,334	3,184,137	8.77%	321,245	3,419,109	3,097,864	9.40%	(15,048)	-4.68%
	Other Service Charges	-	160,000	160,000	0.00%	-	160,000	160,000	0.00%	-	0.00%
	Total Charges for Service	\$ 309,284	\$ 3,796,884	\$ 3,487,600	8.15%	\$ 323,746	\$ 3,709,609	\$ 3,385,863	8.73%	\$ (14,462)	-4.47%
Fines & Forfeitures	Mayor's Court	\$ 9,034	\$ 170,800	\$ 161,766	5.29%	\$ 10,510	\$ 165,000	\$ 154,490	6.37%	\$ (1,476)	-14.04%
	Other Fines & Forfeitures	95	4,000	3,905	2.38%	236	3,500	3,264	6.74%	(141)	-59.75%
	Total Fines, Licenses & Permits	\$ 9,129	\$ 174,800	\$ 165,671	5.22%	\$ 10,746	\$ 168,500	\$ 157,754	6.38%	\$ (1,617)	-15.04%
Special Assessments	Special Assessments	-	22,761	22,761	0.00%	-	24,267	24,267	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ 22,761	\$ 22,761	0.00%	\$ -	\$ 24,267	\$ 24,267	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 17,167	\$ 142,370	\$ 125,203	12.06%	\$ 10,534	\$ 109,690	\$ 99,156	9.60%	\$ 6,633	62.96%
	Proceeds from Debt Issuance	-	4,700,000	4,700,000	0.00%	-	5,100,000	5,100,000	0.00%	-	0.00%
	Other Miscellaneous Income	126,059	663,850	537,791	18.99%	14,935	397,750	382,815	3.75%	111,124	744.04%
	Total Other Sources	\$ 143,226	\$ 5,506,220	\$ 5,362,994	2.60%	\$ 25,469	\$ 5,607,440	\$ 5,581,971	0.45%	\$ 117,757	462.35%
Interfund Transfers	Transfers & Advances In	\$ -	\$ 1,838,780	\$ 1,838,780	0.00%	\$ -	\$ 2,138,754	\$ 2,138,754	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ 1,838,780	\$ 1,838,780	0.00%	\$ -	\$ 2,138,754	\$ 2,138,754	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 997,783	\$24,679,169	\$23,681,386	4.04%	\$ 1,077,947	\$20,891,313	\$19,813,366	5.16%	\$ (80,164)	-7.44%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ (1,838,780)	\$ 1,838,780	-100.00%	\$ -	\$ (2,138,754)	\$ 2,138,754	-100.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ (1,838,780)	\$ 1,838,780	###	\$ -	\$ (2,138,754)	\$ 2,138,754	-100.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 997,783	\$22,840,389	\$21,842,606	4.37%	\$ 1,077,947	\$18,752,559	\$17,674,612	5.75%	\$ (80,164)	-7.44%

		YTD 2018	2018 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2017	YTD 2018 H/(L) YTD 2017	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 698,882	\$ 5,147,517	\$ 4,448,635	86.42%	\$ 767,618	\$ 3,681,017	71.51%	\$ 476,538	\$ 222,344	46.66%
	Contractual Services	305,820	3,288,008	2,982,188	90.70%	1,330,452	1,651,736	50.24%	130,713	175,107	133.96%
	General Operating	172,652	2,631,859	2,459,207	93.44%	1,186,816	1,272,391	48.35%	150,057	22,594	15.06%
	Capital Outlay	64,459	14,452,113	14,387,654	99.55%	1,331,386	13,056,269	90.34%	850,168	(785,709)	-92.42%
	Debt Service	25,303	2,185,237	2,159,934	98.84%	36,554	2,123,380	97.17%	25,303	-	0.00%
	Transfers & Advances	-	1,838,780	1,838,780	100.00%	-	1,838,780	100.00%	-	-	0.00%
	Grand Total Expenditures	\$ 1,267,116	\$29,543,514	\$28,276,399	95.71%	\$ 4,652,826	\$23,623,573	79.96%	\$ 1,632,780	\$ (365,664)	-22.40%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ (1,838,780)	\$ (1,838,780)	-100.00%	\$ -	\$ 1,838,780	-100.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ (1,838,780)	\$ (1,838,780)	###	\$ -	\$ 1,838,780	100.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 1,267,116	\$27,704,734	\$26,437,619	95.43%	\$ 4,652,826	\$21,784,793	78.63%	\$ 1,632,780	\$ (365,664)	-22.40%
Ending Fund Balance	(based on non-adjusted expenditures)	\$14,976,540	\$10,376,324			\$ 10,323,714			\$ 13,234,364	\$ 1,742,177	13.16%
			35.12%								

CITY OF PATASKALA, OHIO
2018 REVENUE BUDGET ANALYSIS - All Funds Summary
THROUGH JANUARY 31, 2018

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
Taxes	\$ 432,378.41	\$ 6,709,439.00	\$ 6,277,060.59	\$ 6,709,439.00	\$ -
Income Taxes	\$ 432,378.41	\$ 5,564,067.00	\$ 5,131,688.59	\$ 5,564,067.00	\$ -
Property Taxes	\$ -	\$ 1,145,372.00	\$ 1,145,372.00	\$ 1,145,372.00	\$ -
Intergovernmental	\$ 103,765.68	\$ 6,630,285.00	\$ 6,526,519.32	\$ 6,465,285.00	\$ 165,000.00
	\$ 16,689.00	\$ -	\$ (16,689.00)	\$ -	\$ -
Grants & Loans	\$ -	\$ 5,131,120.00	\$ 5,131,120.00	\$ 4,966,120.00	\$ 165,000.00
State-Shared Revenues	\$ 87,076.68	\$ 1,499,165.00	\$ 1,412,088.32	\$ 1,499,165.00	\$ -
Charges for Service	\$ 309,284.30	\$ 3,796,884.00	\$ 3,487,599.70	\$ 3,796,884.00	\$ -
General Government Fees	\$ 3,087.65	\$ 146,550.00	\$ 143,462.35	\$ 146,550.00	\$ -
Other Service Charges	\$ -	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ -
Utility	\$ 306,196.65	\$ 3,490,334.00	\$ 3,184,137.35	\$ 3,490,334.00	\$ -
Fines & Forfeitures	\$ 9,128.94	\$ 174,800.00	\$ 165,671.06	\$ 174,800.00	\$ -
Mayor's Court	\$ 9,033.94	\$ 170,800.00	\$ 161,766.06	\$ 170,800.00	\$ -
Other Fines & Forfeitures	\$ 95.00	\$ 4,000.00	\$ 3,905.00	\$ 4,000.00	\$ -
Special Assessments	\$ -	\$ 22,761.00	\$ 22,761.00	\$ 22,761.00	\$ -
Special Assessments	\$ -	\$ 22,761.00	\$ 22,761.00	\$ 22,761.00	\$ -
Miscellaneous Revenue	\$ 143,225.94	\$ 5,506,220.00	\$ 5,362,994.06	\$ 5,406,220.00	\$ 100,000.00
Investment Income	\$ 17,167.16	\$ 142,370.00	\$ 125,202.84	\$ 142,370.00	\$ -
Other Miscellaneous Revenue	\$ 126,058.78	\$ 663,850.00	\$ 537,791.22	\$ 663,850.00	\$ -
Proceeds from Debt Issuance	\$ -	\$ 4,700,000.00	\$ 4,700,000.00	\$ 4,600,000.00	\$ 100,000.00
Transfers & Advances	\$ -	\$ 1,838,780.00	\$ 1,838,780.00	\$ 1,838,780.00	\$ -
Transfers & Advances	\$ -	\$ 1,838,780.00	\$ 1,838,780.00	\$ 1,838,780.00	\$ -
Grand Total	\$ 997,783.27	\$ 24,679,169.00	\$ 23,681,385.73	\$ 24,414,169.00	\$ 265,000.00

CITY OF PATASKALA, OHIO
 2018 EXPENDITURE BUDGET ANALYSIS - All Funds
 THROUGH JANUARY 31, 2018

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 698,882.22	\$ 767,617.96	\$ 5,147,516.96	\$ 3,681,016.78	\$ 4,987,226.00	\$ 10,290.96	\$ 150,000.00
Contractual Services	\$ 305,819.85	\$ 1,330,452.31	\$ 3,288,008.12	\$ 1,651,735.96	\$ 2,525,814.00	\$ 762,194.12	\$ -
General Operating	\$ 172,651.84	\$ 1,186,816.11	\$ 2,631,859.01	\$ 1,272,391.06	\$ 2,376,197.00	\$ 255,662.01	\$ -
Capital Outlay	\$ 64,458.82	\$ 1,331,385.50	\$ 14,452,113.02	\$ 13,056,268.70	\$ 13,203,744.00	\$ 1,148,369.02	\$ 100,000.00
Debt Service	\$ 25,302.86	\$ 36,554.14	\$ 2,185,237.00	\$ 2,123,380.00	\$ 2,185,237.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 1,838,780.00	\$ 1,838,780.00	\$ 1,838,780.00	\$ -	\$ -
Grand Total	\$ 1,267,115.59	\$ 4,652,826.02	\$ 29,543,514.11	\$ 23,623,572.50	\$ 27,116,998.00	\$ 2,176,516.11	\$ 250,000.00

2018 EXPENDITURE BUDGET ANALYSIS - All Funds
THROUGH JANUARY 31, 2018

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
General Government	\$ 332,968.94	\$ 778,847.24	\$ 2,563,968.13	\$ 1,452,151.95	\$ 2,012,112.00	\$ 531,356.13	\$ 20,500.00
Salary & Related	\$ 80,299.67	\$ 55,292.17	\$ 624,983.58	\$ 489,391.74	\$ 603,257.00	\$ 1,226.58	\$ 20,500.00
Contractual Services	\$ 244,135.60	\$ 670,656.11	\$ 1,749,989.86	\$ 835,198.15	\$ 1,238,500.00	\$ 511,489.86	\$ -
General Operating	\$ 8,533.67	\$ 52,898.96	\$ 188,994.69	\$ 127,562.06	\$ 170,355.00	\$ 18,639.69	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 16,304.65	\$ 41,793.95	\$ 198,657.52	\$ 140,558.92	\$ 184,443.00	\$ 14,214.52	\$ -
Salary & Related	\$ 15,154.03	\$ 17,964.60	\$ 141,193.00	\$ 108,074.37	\$ 141,193.00	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -
General Operating	\$ 1,150.62	\$ 23,829.35	\$ 51,464.52	\$ 26,484.55	\$ 37,250.00	\$ 14,214.52	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 35,585.59	\$ 126,167.40	\$ 500,874.73	\$ 339,121.74	\$ 438,143.00	\$ 62,731.73	\$ -
Salary & Related	\$ 8,950.42	\$ 9,077.84	\$ 76,393.00	\$ 58,364.74	\$ 76,393.00	\$ -	\$ -
Contractual Services	\$ 23,864.50	\$ 112,170.81	\$ 406,273.31	\$ 270,238.00	\$ 345,750.00	\$ 60,523.31	\$ -
General Operating	\$ 2,770.67	\$ 4,918.75	\$ 18,208.42	\$ 10,519.00	\$ 16,000.00	\$ 2,208.42	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 344,991.58	\$ 490,709.53	\$ 2,668,351.59	\$ 1,832,650.48	\$ 2,558,738.00	\$ 38,713.59	\$ 70,900.00
Salary & Related	\$ 331,786.88	\$ 342,502.74	\$ 2,297,964.72	\$ 1,623,675.10	\$ 2,221,119.00	\$ 5,945.72	\$ 70,900.00
Contractual Services	\$ 6,043.00	\$ 5,559.00	\$ 20,854.00	\$ 9,252.00	\$ 19,500.00	\$ 1,354.00	\$ -
General Operating	\$ 7,161.70	\$ 141,683.79	\$ 286,518.87	\$ 137,673.38	\$ 256,069.00	\$ 30,449.87	\$ -
Capital Outlay	\$ -	\$ 964.00	\$ 63,014.00	\$ 62,050.00	\$ 62,050.00	\$ 964.00	\$ -
Public Service	\$ 209,713.77	\$ 1,616,175.04	\$ 9,933,997.81	\$ 8,108,109.00	\$ 8,715,241.00	\$ 1,195,556.81	\$ 23,200.00
Salary & Related	\$ 102,497.45	\$ 124,396.84	\$ 778,978.02	\$ 552,083.73	\$ 755,553.00	\$ 225.02	\$ 23,200.00
Contractual Services	\$ 1,810.25	\$ 70,787.64	\$ 262,420.46	\$ 189,822.57	\$ 207,500.00	\$ 54,920.46	\$ -
General Operating	\$ 42,224.25	\$ 160,644.23	\$ 489,558.48	\$ 286,690.00	\$ 456,500.00	\$ 33,058.48	\$ -
Capital Outlay	\$ 63,181.82	\$ 1,260,346.33	\$ 8,403,040.85	\$ 7,079,512.70	\$ 7,295,688.00	\$ 1,107,352.85	\$ -
Finance	\$ 52,692.80	\$ 93,121.78	\$ 714,080.29	\$ 568,265.71	\$ 705,461.00	\$ 8,619.29	\$ -
Salary & Related	\$ 28,560.72	\$ 39,323.70	\$ 304,245.18	\$ 236,360.76	\$ 301,473.00	\$ 2,772.18	\$ -
Contractual Services	\$ 4,034.83	\$ 49,319.38	\$ 102,129.21	\$ 48,775.00	\$ 97,175.00	\$ 4,954.21	\$ -
General Operating	\$ 20,097.25	\$ 4,478.70	\$ 307,705.90	\$ 283,129.95	\$ 306,813.00	\$ 892.90	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 25,302.86	\$ 36,554.14	\$ 1,125,650.00	\$ 1,063,793.00	\$ 1,125,650.00	\$ -	\$ -
Debt Service	\$ 25,302.86	\$ 36,554.14	\$ 1,125,650.00	\$ 1,063,793.00	\$ 1,125,650.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 43,532.27	\$ 255,972.49	\$ 5,789,389.56	\$ 5,489,884.80	\$ 5,590,023.00	\$ 99,366.56	\$ 100,000.00
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 7,848.16	\$ 69,907.44	\$ 119,571.19	\$ 41,815.59	\$ 89,890.00	\$ 29,681.19	\$ -
General Operating	\$ 35,684.11	\$ 150,276.91	\$ 342,780.23	\$ 156,819.21	\$ 308,883.00	\$ 33,897.23	\$ -
Capital Outlay	\$ -	\$ 35,788.14	\$ 5,327,038.14	\$ 5,291,250.00	\$ 5,191,250.00	\$ 35,788.14	\$ 100,000.00
Recreational Programming	\$ 8,375.84	\$ 43,595.27	\$ 136,369.81	\$ 84,398.70	\$ 131,124.00	\$ 5,245.81	\$ -
Salary & Related	\$ 8,151.10	\$ 17,874.20	\$ 81,624.00	\$ 55,598.70	\$ 81,624.00	\$ -	\$ -
Contractual Services	\$ 5.36	\$ 4,236.40	\$ 23,576.76	\$ 19,335.00	\$ 22,500.00	\$ 1,076.76	\$ -
General Operating	\$ 219.38	\$ 21,484.67	\$ 31,169.05	\$ 9,465.00	\$ 27,000.00	\$ 4,169.05	\$ -
Water Utility	\$ 102,835.97	\$ 589,545.73	\$ 1,835,792.08	\$ 1,143,410.38	\$ 1,745,566.00	\$ 72,526.08	\$ 17,700.00
Salary & Related	\$ 57,426.57	\$ 85,540.64	\$ 424,028.73	\$ 281,061.52	\$ 406,268.00	\$ 60.73	\$ 17,700.00
Contractual Services	\$ 8,945.52	\$ 127,229.86	\$ 177,570.03	\$ 41,394.65	\$ 158,454.00	\$ 19,116.03	\$ -
General Operating	\$ 35,186.88	\$ 354,620.22	\$ 496,150.31	\$ 106,343.21	\$ 444,933.00	\$ 51,217.31	\$ -
Capital Outlay	\$ 1,277.00	\$ 22,155.01	\$ 140,888.01	\$ 117,456.00	\$ 138,756.00	\$ 2,132.01	\$ -
Debt Service	\$ -	\$ -	\$ 597,155.00	\$ 597,155.00	\$ 597,155.00	\$ -	\$ -
Sewer Utility	\$ 94,811.32	\$ 580,343.45	\$ 2,237,602.59	\$ 1,562,447.82	\$ 2,071,717.00	\$ 148,185.59	\$ 17,700.00
Salary & Related	\$ 66,055.38	\$ 75,645.23	\$ 418,106.73	\$ 276,406.12	\$ 400,346.00	\$ 60.73	\$ 17,700.00
Contractual Services	\$ 9,132.63	\$ 220,585.67	\$ 419,623.30	\$ 189,905.00	\$ 340,545.00	\$ 79,078.30	\$ -
General Operating	\$ 19,623.31	\$ 271,980.53	\$ 419,308.54	\$ 127,704.70	\$ 352,394.00	\$ 66,914.54	\$ -
Capital Outlay	\$ -	\$ 12,132.02	\$ 518,132.02	\$ 506,000.00	\$ 516,000.00	\$ 2,132.02	\$ -
Debt Service	\$ -	\$ -	\$ 462,432.00	\$ 462,432.00	\$ 462,432.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 1,838,780.00	\$ 1,838,780.00	\$ 1,838,780.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 1,838,780.00	\$ 1,838,780.00	\$ 1,838,780.00	\$ -	\$ -
Grand Total	\$ 1,267,115.59	\$ 4,652,826.02	\$ 29,543,514.11	\$ 23,623,572.50	\$ 27,116,998.00	\$ 2,176,516.11	\$ 250,000.00

**1st AMENDED OFFICIAL CERTIFICATE OF
ESTIMATED RESOURCES
CITY OF PATASKALA - LICKING COUNTY**

	January 1, 2018 UNEC. BALANCE	TAXES	OTHER	TOTAL
GENERAL	\$ 1,239,535.90	\$ 950,035.00	\$ 590,185.00	\$ 2,779,755.90
SPECIAL REVENUE	4,880,932.17	-	6,283,430.00	11,164,362.17
DEBT SERVICE	95,427.63	-	1,166,665.00	1,262,092.63
CAPITAL PROJECTS	1,316,682.37	-	10,711,019.00	12,027,701.37
SPECIAL ASSESSMENTS	-	-	-	-
ENTERPRISE	5,220,375.10	-	4,497,835.00	9,718,210.10
INTERNAL	-	-	-	-
FIDUCIARY	299,036.60	-	380,000.00	679,036.60
TOTAL ALL FUNDS	<u>\$ 13,051,989.77</u>	<u>\$ 950,035.00</u>	<u>\$ 23,629,134.00</u>	<u>\$ 37,631,158.77</u>
GENERAL				
101 - General Fund	\$ 1,238,627.36	\$ 950,035.00	\$ 590,085.00	\$ 2,778,747.36
102 - Unclaimed Funds	908.54	-	100.00	1,008.54
TOTAL	<u>\$ 1,239,535.90</u>	<u>\$ 950,035.00</u>	<u>\$ 590,185.00</u>	<u>\$ 2,779,755.90</u>
SPECIAL REVENUE				
201 - Street Fund	\$ 2,637,251.58	-	\$ 2,567,415.00	\$ 5,204,666.58
202 - State Highway	127,151.38	-	59,250.00	186,401.38
203 - Ecological Preservation	1,000.00	-	-	1,000.00
204 - Pataskala JEDD	1,284.65	-	-	1,284.65
205 - Permissive License Tax	468,592.58	-	515,200.00	983,792.58
206 - Recreation Fund	56,236.14	-	100,150.00	156,386.14
207 - Park Use	101,619.59	-	31,200.00	132,819.59
208 - Police Fund	1,351,545.83	-	2,988,215.00	4,339,760.83
209 - Immobilization	490.00	-	-	490.00
210 - Mayor's Court Computer	26,019.60	-	7,000.00	33,019.60
211 - Alcohol Enforcement & Education	5,921.10	-	-	5,921.10
212 - Law Enforcement Trust	8,972.13	-	3,000.00	11,972.13
213 - Pataskaka Mobile Home Park	4,478.51	-	-	4,478.51
214 - FEMA Fund	-	-	-	-
215 - CHIP Fund	-	-	-	-
216 - Community Development Block Grant	-	-	-	-
217 - Safe Routes to School	-	-	-	-
218 - Police K-9	2,153.57	-	5,000.00	7,153.57
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	7,510.00	-	7,000.00	14,510.00
223 - Payment In Lieu	79,386.50	-	-	79,386.50
TOTAL	<u>\$ 4,880,932.17</u>	<u>\$ -</u>	<u>\$ 6,283,430.00</u>	<u>\$ 11,164,362.17</u>
DEBT SERVICE				
401 - Debt Service	\$ 65,360.44	-	\$ 1,166,665.00	\$ 1,232,025.44
402 - Street Bond	30,067.19	-	-	30,067.19
TOTAL	<u>\$ 95,427.63</u>	<u>\$ -</u>	<u>\$ 1,166,665.00</u>	<u>\$ 1,262,092.63</u>
CAPITAL PROJECTS				
301 - Capital Improvements	\$ 781,428.40	-	\$ 5,698,232.00	\$ 6,479,660.40
302 - Bond Improvements	16,540.87	-	4,504,500.00	4,521,040.87
303 - State Issue II Capital Improvements	(163,018.80)	-	165,000.00	1,981.20
304 - Municipal Building Purchase	6,870.84	-	-	6,870.84
305 - Courter Bridge Improvements	59.08	-	-	59.08
306 - SR 310 TIF	258,063.80	-	223,287.00	481,350.80
307 - Columbia Road Bridge Improvements	4,880.00	-	-	4,880.00
308 - Capital Facilities	411,858.18	-	120,000.00	531,858.18
TOTAL	<u>\$ 1,316,682.37</u>	<u>\$ -</u>	<u>\$ 10,711,019.00</u>	<u>\$ 12,027,701.37</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	\$ 746,363.02	\$ -	\$ 1,200,614.00	\$ 1,946,977.02
602 - Water Capital Improvements	1,398,831.54	-	614,890.00	2,013,721.54
603 - Water Bond Improvements	157.35	-	-	157.35
604 - Water Debt Service	90,761.24	-	528,570.00	619,331.24
605 - Water Treatment Plant #2	0.38	-	-	0.38
606 - Water Utility State Issue II (OPWC)	-	-	-	-
651 - Sewer Utility	1,708,816.85	-	1,231,890.00	2,940,706.85
652 - Sewer Capital Improvements	1,210,280.52	-	499,360.00	1,709,640.52
653 - Sewer Bond Improvements	378.88	-	500.00	878.88
654 - Sewer Debt Service	48,353.75	-	401,750.00	450,103.75
655 - Oaks Assessment	16,431.57	-	20,261.00	36,692.57
656 - Utility State Issue II (OPWC)	-	-	-	-
TOTAL	\$ 5,220,375.10	\$ -	\$ 4,497,835.00	\$ 9,718,210.10
 <u>INTERNAL FUNDS</u>				
	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
 <u>FIDUCIARY FUNDS</u>				
501 - Construction Account/Project Fund	\$ 213,150.83	\$ -	\$ 375,000.00	\$ 588,150.83
502 - Fire Escrow Fund	24,000.00	-	-	24,000.00
503 - Vendor Bond & Escrow	600.00	-	5,000.00	5,600.00
999 - Payroll Clearing Fund	61,285.77	-	-	61,285.77
TOTAL	\$ 299,036.60	\$ -	\$ 380,000.00	\$ 679,036.60

THE FOLLOWING IS THE AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2018 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>William C. Hayes</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 12/31/18	OK OR EXCEEDS
GENERAL	\$ 2,779,755.90	\$ 1,923,335.75	\$ 856,420.15	OK
SPECIAL REVENUE	11,164,362.17	7,342,932.50	3,821,429.67	OK
DEBT SERVICE	1,262,092.63	1,166,254.00	95,838.63	OK
CAPITAL PROJECTS	12,027,701.37	10,912,929.00	1,114,772.37	OK
SPECIAL ASSESSMENTS	-	-	-	OK
ENTERPRISE	9,718,210.10	5,356,654.10	4,361,556.00	OK
INTERNAL	-	-	-	OK
FIDUCIARY	679,036.60	404,000.00	275,036.60	OK
TOTAL	<u>\$ 37,631,158.77</u>	<u>\$ 27,106,105.35</u>	<u>\$ 10,525,053.42</u>	
GENERAL				
101 - General Fund	\$ 2,778,747.36	\$ 1,922,335.75	\$ 856,411.61	OK
102 - Unclaimed Funds	1,008.54	1,000.00	8.54	OK
TOTAL GENERAL	<u>\$ 2,779,755.90</u>	<u>\$ 1,923,335.75</u>	<u>\$ 856,420.15</u>	OK
SPECIAL REVENUE				
201 - Street Fund	\$ 5,204,666.58	\$ 3,565,510.50	\$ 1,639,156.08	OK
202 - State Highway	186,401.38	61,500.00	124,901.38	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	983,792.58	511,176.00	472,616.58	OK
206 - Recreation Fund	156,386.14	91,812.00	64,574.14	OK
207 - Park Use	132,819.59	49,000.00	83,819.59	OK
208 - Police Fund	4,339,760.83	2,977,434.00	1,362,326.83	OK
209 - Immobilization	490.00	-	490.00	OK
210 - Mayor's Court Computer	33,019.60	10,000.00	23,019.60	OK
211 - Alcohol Enforcement & Education	5,921.10	-	5,921.10	OK
212 - Law Enforcement Trust	11,972.13	4,000.00	7,972.13	OK
213 - Pataskaka Mobile Home Park	4,478.51	-	4,478.51	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	7,153.57	5,000.00	2,153.57	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	14,510.00	2,500.00	12,010.00	OK
223 - Payment In Lieu	79,386.50	65,000.00	14,386.50	OK
TOTAL SPECIAL REVENUE	<u>\$ 11,164,362.17</u>	<u>\$ 7,342,932.50</u>	<u>\$ 3,821,429.67</u>	OK
DEBT SERVICE				
401 - Debt Service	\$ 1,232,025.44	\$ 1,166,254.00	\$ 65,771.44	OK
402 - Street Bond	30,067.19	-	30,067.19	OK
TOTAL DEBT SERVICE	<u>\$ 1,262,092.63</u>	<u>\$ 1,166,254.00</u>	<u>\$ 95,838.63</u>	OK
CAPITAL PROJECTS				
301 - Capital Improvements	\$ 6,479,660.40	\$ 6,142,649.00	\$ 337,011.40	OK
302 - Bond Improvements	4,521,040.87	4,500,000.00	21,040.87	OK
303 - State Issue II Capital Improvements	1,981.20	-	1,981.20	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	481,350.80	120,280.00	361,070.80	OK
307 - Columbia Road Bridge Improvements	4,880.00	-	4,880.00	OK
308 - Capital Facilities	531,858.18	150,000.00	381,858.18	OK
TOTAL CAPITAL PROJECTS	<u>\$ 12,027,701.37</u>	<u>\$ 10,912,929.00</u>	<u>\$ 1,114,772.37</u>	OK

SPECIAL ASSESSMENTS

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

ENTERPRISE FUND

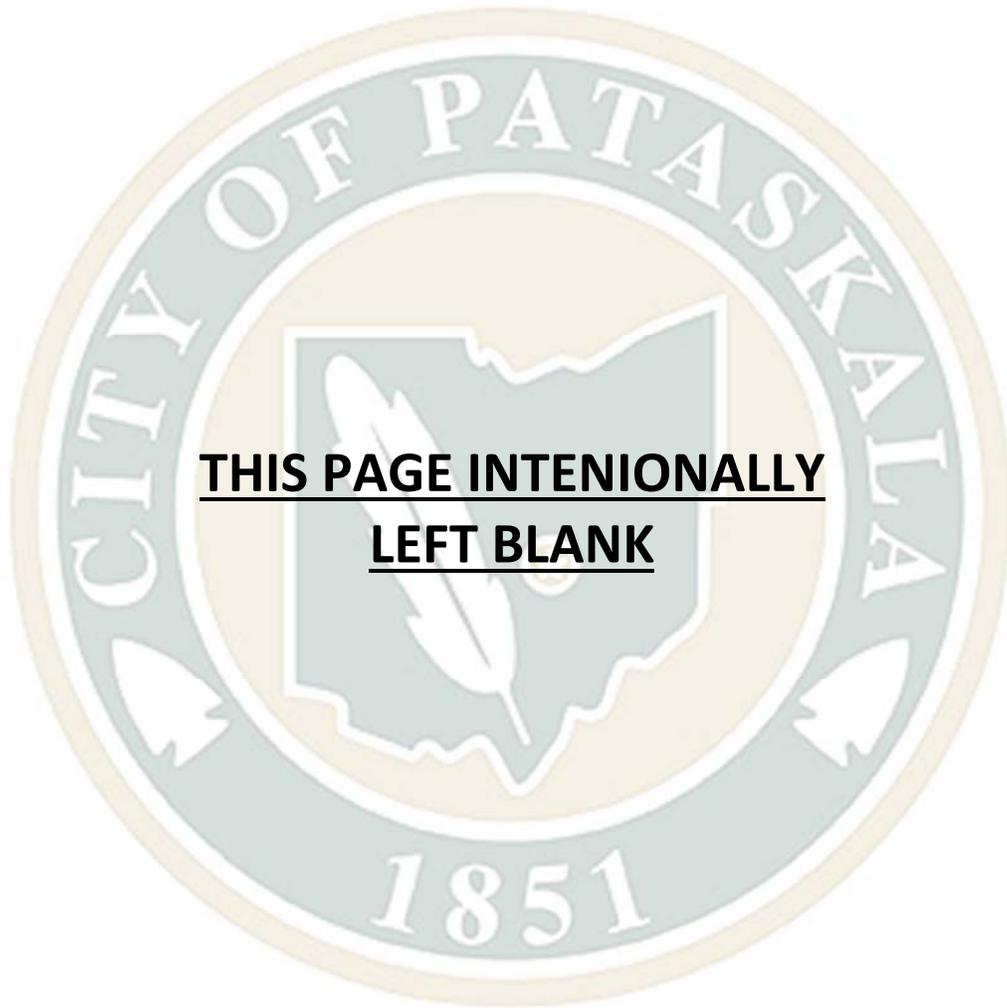
601 - Water Utility	\$	1,946,977.02	\$	1,407,799.28	\$	539,177.74	OK
602 - Water Capital Improvements		2,013,721.54		634,017.20		1,379,704.34	OK
603 - Water Bond Improvements		157.35		-		157.35	OK
604 - Water Debt Service		619,331.24		597,155.00		22,176.24	OK
605 - Water Treatment Plant #2		0.38		-		0.38	OK
606 - Water Utility State Issue II (OPWC)		-		-		-	OK
651 - Sewer Utility		2,940,706.85		1,317,454.72		1,623,252.13	OK
652 - Sewer Capital Improvements		1,709,640.52		936,795.90		772,844.62	OK
653 - Sewer Bond Improvements		878.88		-		878.88	OK
654 - Sewer Debt Service		450,103.75		442,167.00		7,936.75	OK
655 - Oaks Assessment		36,692.57		21,265.00		15,427.57	OK
656 - Utility State Issue II (OPWC)		-		-		-	OK
TOTAL ENTERPRISE	\$	9,718,210.10	\$	5,356,654.10	\$	4,361,556.00	OK

INTERNAL FUNDS

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

FIDUCIARY FUNDS

501 - Construction Account/Project Fund	\$	588,150.83	\$	375,000.00	\$	213,150.83	OK
502 - Fire Escrow Fund		24,000.00		24,000.00		-	OK
503 - Vendor Bond & Escrow		5,600.00		5,000.00		600.00	OK
999 - Payroll Clearing Fund		61,285.77		-		61,285.77	OK
TOTAL FIDUCIARY	\$	679,036.60	\$	404,000.00	\$	275,036.60	OK

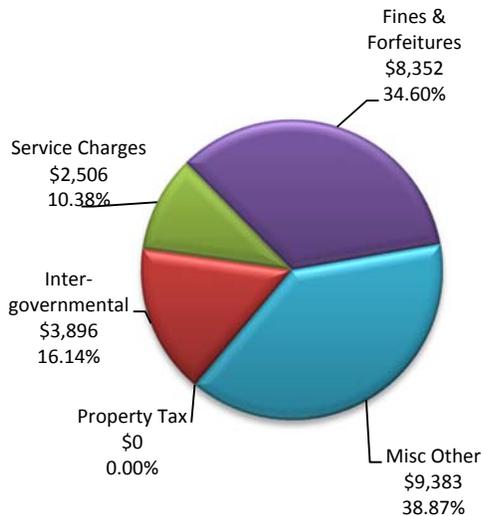


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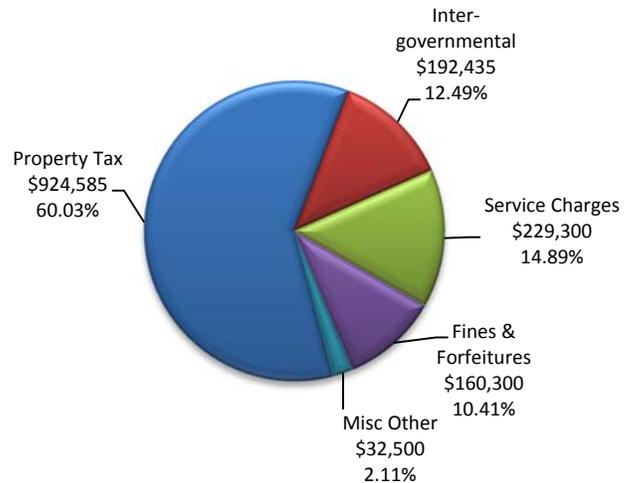
General Fund (101)

Revenue – On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$24.1 thousand, which represents 1.57% of budget. When compared to a straight-line rate of 8.33%, it is quite obvious that general fund revenues through January 31st 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 3.91%, or approximately 4.4% below budget

YTD General Fund Revenue by Source



General Fund Revenue - Budget



The largest revenue source for the general fund is property taxes, which accounts for 60.0% of the 2018 general fund revenue budget. The 2018 budget for this category is projected to be \$924.6 thousand, and would be up by \$43.9 thousand (4.99%) when compared to 2017 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.

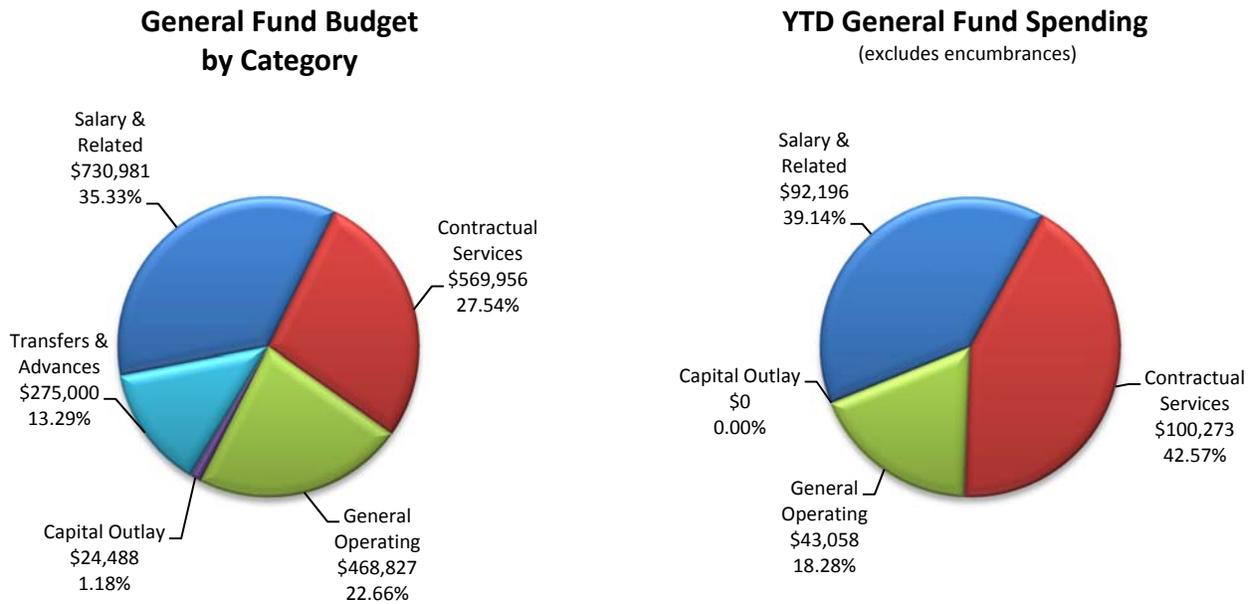
Service charge revenues represent the second largest revenue category for the general fund. These revenues are received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other miscellaneous permits. The 2018 budget in this category is \$229.3 thousand (14.89% of budget). Through January 31, the city has received only \$2.5 thousand (1.1% of budget), but is up by \$0.5 thousand (22.3%) from FY 2017 due to one-time building license and permit fees paid in January 2017.

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 2018, it is projected to account for approximately \$192.4 thousand (12.49% 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 \$3.9 thousand in this category (2.02% of budget), and is down by \$0.1 thousand (2.83%) when compared to the same one-month period in 2017.

Fines and forfeitures revenue represents the other major revenue category for the general fund. The 2018

budget in this category is \$160.3 thousand (10.41% 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 January 31, the city has received \$8.4 thousand in this category, which represents 5.2% of budget. Compared to the same one-month period in 2017, the total is down by \$1.5 thousand, or 15.2%. The primary driver of the decline is the reduced revenue generated by the Mayor’s Court.

Expenditures – The general fund has a total appropriated expenditure budget for 2018 of approximately \$2.07 million. Total spending through January 31 is \$235.5 thousand, and is equal to 11.38% of the budget. Including encumbrances (e.g., purchase orders) of \$522.3 thousand (but excluding transfers) in the total results in a total ratio equal to 42.24% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same one-month period in 2017 (and excluding transfers), the total is up by \$69.6 thousand (41.93%). The increase is primarily driven by increased spending in the Salary & Related and Contractual Services categories.



Salaries, wages and other employee-related costs represent the largest expense category, with a 2018 budget of \$731.0 thousand, or 35.33% of the general fund budget. Spending through January 31 was \$92.2 thousand, or 12.61% of budget. The negative variance (\$39.0 thousand above budget) was primarily the result of the city funding the 2018 employee HSA accounts in January and the 2017 employee medical insurance runout claims – both funded in January, 2018.

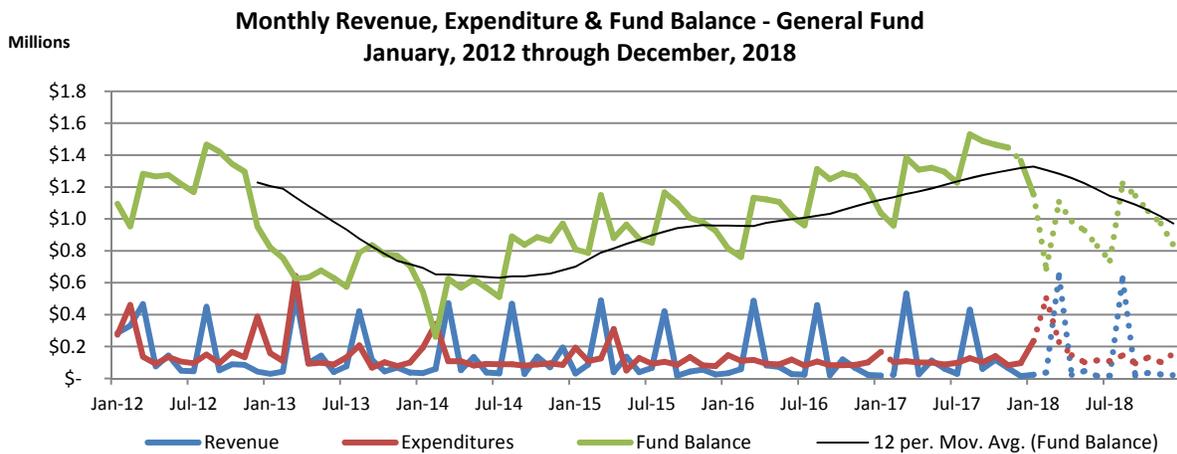
Contractual services is another major expense category in the General fund. The 2018 budget in this category is \$570.0 thousand (27.54% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through January 31 is \$100.3 thousand (17.59% of budget). Including encumbrances (e.g. purchase orders) of \$239.0 thousand in the total, 59.53% 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 2018 budget of \$468.8 thousand, or 22.7% of the fund’s budget. Year-to-date 2018 spending in this category is \$43.1 thousand, and is equal to 9.18% of budget. Including encumbrances in the calculation, the total spent or committed is \$234.3 thousand, or 49.98% of budget. Spending in this category is up by \$16.6 thousand (62.45%) from the same one-month period in 2017.

The approved 2018 budget in the general fund includes a total of \$275,000 in interfund transfers. The total is made up of the following transfers: (1) a \$250,000 interfund transfer to the Capital Improvements (301) fund to provide additional project funding; and (2) a \$10,000 interfund transfer to the Recreation (206) fund to provide additional funding for recreational programming. This is a change from FY 2017, which only had the \$10,000 interfund transfer to the Recreation fund.

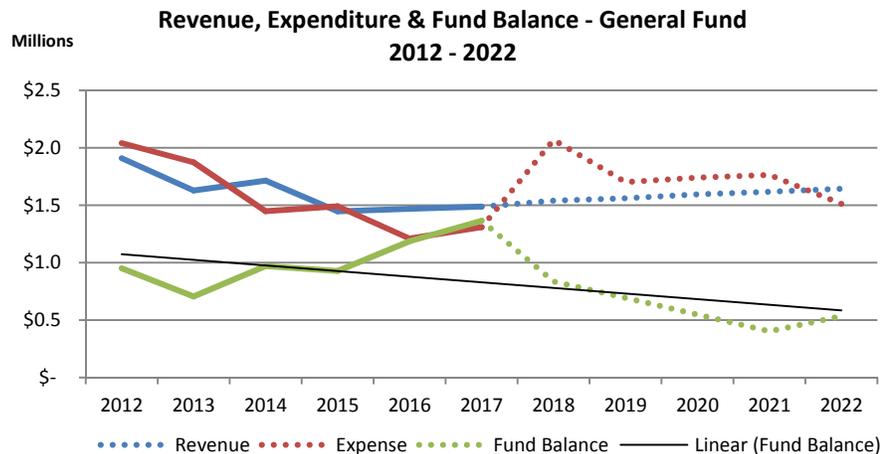
Fund Balance – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street, Police and Debt Service functions, are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in 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 2018, 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 and February 2018 spikes reflect interfund transfers of \$200 and \$250 thousand, respectively, to the Capital Improvements fund.

As you can see from the chart at the top of the previous page, 2014 and 2016-2017 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 2018 and future years. This chart has been updated with the approved 2018 budget data through 2022. The current forecast calls for deficit spending in each later year through 2021, resulting in a declining fund balance in all future years except 2022, at which time the balance will increase slightly.

CITY OF PATASKALA, OHIO
 JANUARY 2018 YTD ANALYSIS - General Fund (101)

	YTD 2018	2018 Budget	YTD Uncollected Balance	% Collected	YTD 2017	2017 Budget	YTD Uncollected Balance	% Collected	YTD 2018 H/(L) YTD 2017	% H/(L)
Beginning Fund Balance	\$ 1,365,103	\$ 1,365,103			\$ 927,181	\$ 927,181				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ 922,085	\$ 922,085	0.00%	\$ -	\$ 851,562	\$ 851,562	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ -	\$ 922,085	\$ 922,085	0.00%	\$ -	\$ 851,562	\$ 851,562	0.00%	\$ -	0.00%
Intergovernmental										
State-Shared Revenues	\$ 3,896	\$ 192,435	\$ 188,539	2.02%	\$ 4,010	\$ 186,778	\$ 182,768	2.15%	\$ (113)	-2.83%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 3,896	\$ 192,435	\$ 188,539	2.02%	\$ 4,010	\$ 186,778	\$ 182,768	2.15%	\$ (113)	-2.83%
Charges for Service										
General Government Fees	\$ 2,506	\$ 69,300	\$ 66,794	3.62%	\$ 2,049	\$ 66,500	\$ 64,451	3.08%	\$ 457	22.31%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	160,000	160,000	0.00%	-	160,000	160,000	0.00%	-	0.00%
Total Charges for Service	\$ 2,506	\$ 229,300	\$ 226,794	1.09%	\$ 2,049	\$ 226,500	\$ 224,451	0.90%	\$ 457	22.31%
Fines & Forfeitures										
Mayor's Court	\$ 8,352	\$ 159,800	\$ 151,448	5.23%	\$ 9,851	\$ 158,000	\$ 148,149	6.23%	\$ (1,499)	-15.21%
Other Fines & Forfeitures	-	500	500	0.00%	-	500	500	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ 8,352	\$ 160,300	\$ 151,948	5.21%	\$ 9,851	\$ 158,500	\$ 148,649	6.21%	\$ (1,499)	-15.21%
Special Assessments										
Special Assessments	-	2,500	2,500	0.00%	-	4,500	4,500	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ 2,500	\$ 2,500	0.00%	\$ -	\$ 4,500	\$ 4,500	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 1,814	\$ 17,500	\$ 15,686	10.37%	\$ 1,170	\$ 10,000	\$ 8,830	11.70%	\$ 644	55.10%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	7,569	15,000	7,431	50.46%	284	13,000	12,716	2.18%	7,285	2565.71%
Total Other Sources	\$ 9,383	\$ 32,500	\$ 23,117	28.87%	\$ 1,454	\$ 23,000	\$ 21,546	6.32%	\$ 7,930	545.54%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 24,137	\$ 1,540,120	\$ 1,515,983	1.57%	\$ 17,363	\$ 1,450,840	\$ 1,433,477	1.20%	\$ 6,775	39.02%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ (1,000)	\$ 1,000	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (1,000)	\$ 1,000	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 24,137	\$ 1,539,120	\$ 1,514,983	1.57%	\$ 17,363	\$ 1,450,840	\$ 1,433,477	1.20%	\$ 6,775	39.02%

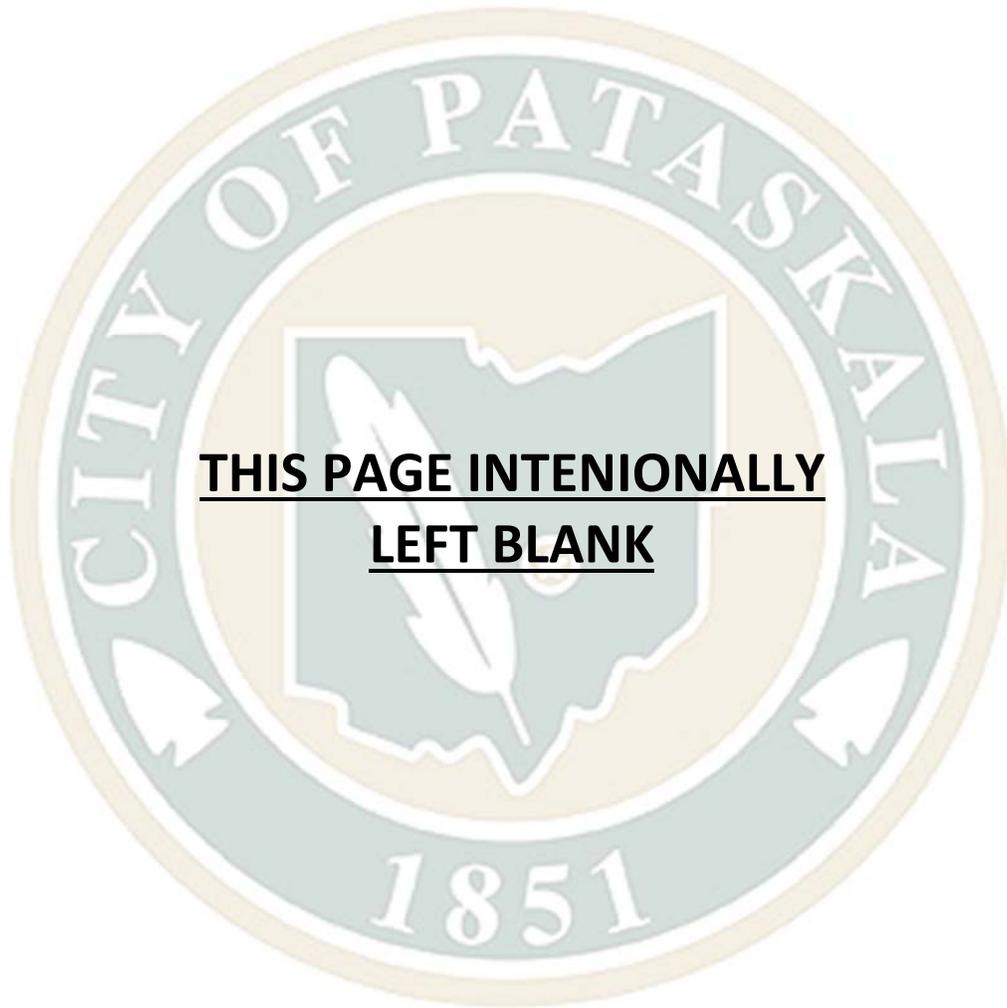
	YTD 2018	2018 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2017	YTD 2018 H/(L) YTD 2017	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 92,196	\$ 730,981	\$ 638,784	87.39%	\$ 86,282	\$ 552,502	75.58%	\$ 67,029	\$ 25,168	37.55%
Contractual Services	100,273	569,956	469,684	82.41%	239,012	230,672	40.47%	72,416	27,857	38.47%
General Operating	43,058	468,827	425,769	90.82%	191,253	234,516	50.02%	26,506	16,552	62.45%
Capital Outlay	-	24,488	24,488	-100.00%	5,788	18,700	76.36%	-	-	0.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	275,000	275,000	-100.00%	-	275,000	100.00%	-	-	0.00%
Grand Total Expenditures	\$ 235,527	\$ 2,069,252	\$ 1,833,725	88.62%	\$ 522,335	\$ 1,311,390	63.38%	\$ 165,951	\$ 69,576	41.93%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ (275,000)	\$ 275,000	-100.00%	\$ -	\$ 275,000	-100.00%	\$ -	\$ -	0.00%
Total Adjustments	\$ -	\$ (275,000)	\$ (275,000)	-100.00%	\$ -	\$ 275,000	100.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 235,527	\$ 1,794,252	\$ 1,558,725	86.87%	\$ 522,335	\$ 1,036,390	57.76%	\$ 165,951	\$ 69,576	41.93%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,153,714	\$ 835,971	40.40%	\$ 631,378			\$ 778,593	\$ 375,120	48.18%

CITY OF PATASKALA, OHIO
 2018 REVENUE BUDGET ANALYSIS - General Fund (101)
 THROUGH JANUARY 31, 2018

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	\$ 24,137.44	\$ 1,540,120.00	\$ 1,515,982.56	\$ 1,540,120.00	\$ -
Taxes	\$ -	\$ 922,085.00	\$ 922,085.00	\$ 922,085.00	\$ -
Property Taxes	\$ -	\$ 922,085.00	\$ 922,085.00	\$ 922,085.00	\$ -
Intergovernmental	\$ 3,896.44	\$ 192,435.00	\$ 188,538.56	\$ 192,435.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 3,896.44	\$ 192,435.00	\$ 188,538.56	\$ 192,435.00	\$ -
Charges for Service	\$ 2,505.75	\$ 229,300.00	\$ 226,794.25	\$ 229,300.00	\$ -
General Government Fees	\$ 2,505.75	\$ 69,300.00	\$ 66,794.25	\$ 69,300.00	\$ -
Other Service Charges	\$ -	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ -
Fines & Forfeitures	\$ 8,351.94	\$ 160,300.00	\$ 151,948.06	\$ 160,300.00	\$ -
Mayor's Court	\$ 8,351.94	\$ 159,800.00	\$ 151,448.06	\$ 159,800.00	\$ -
Other Fines & Forfeitures	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Special Assessments	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -
Special Assessments	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -
Miscellaneous Revenue	\$ 9,383.31	\$ 32,500.00	\$ 23,116.69	\$ 32,500.00	\$ -
Investment Income	\$ 1,814.02	\$ 17,500.00	\$ 15,685.98	\$ 17,500.00	\$ -
Other Miscellaneous Revenue	\$ 7,569.29	\$ 15,000.00	\$ 7,430.71	\$ 15,000.00	\$ -
Transfers & Advances	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
Transfers & Advances	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
Grand Total	\$ 24,137.44	\$ 1,540,120.00	\$ 1,515,982.56	\$ 1,540,120.00	\$ -

CITY OF PATASKALA, OHIO
 2018 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2018

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	\$ 235,527.14	\$ 522,335.24	\$ 2,069,252.26	\$ 1,311,389.88	\$ 1,923,112.00	\$ 125,640.26	\$ 20,500.00
General Government	\$ 146,851.99	\$ 171,506.13	\$ 789,474.56	\$ 471,116.44	\$ 740,682.00	\$ 28,292.56	\$ 20,500.00
Salary & Related	\$ 60,784.27	\$ 43,064.14	\$ 433,153.58	\$ 329,305.17	\$ 411,427.00	\$ 1,226.58	\$ 20,500.00
Contractual Services	\$ 77,534.05	\$ 84,407.53	\$ 219,190.79	\$ 57,249.21	\$ 201,900.00	\$ 17,290.79	\$ -
General Operating	\$ 8,533.67	\$ 44,034.46	\$ 137,130.19	\$ 84,562.06	\$ 127,355.00	\$ 9,775.19	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 22,600.03	\$ 104,140.86	\$ 299,643.63	\$ 172,902.74	\$ 268,143.00	\$ 31,500.63	\$ -
Salary & Related	\$ 8,950.42	\$ 9,077.84	\$ 76,393.00	\$ 58,364.74	\$ 76,393.00	\$ -	\$ -
Contractual Services	\$ 13,552.50	\$ 92,251.71	\$ 211,042.21	\$ 105,238.00	\$ 180,750.00	\$ 30,292.21	\$ -
General Operating	\$ 97.11	\$ 2,811.31	\$ 12,208.42	\$ 9,300.00	\$ 11,000.00	\$ 1,208.42	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 16,304.65	\$ 41,793.95	\$ 198,657.52	\$ 140,558.92	\$ 184,443.00	\$ 14,214.52	\$ -
Salary & Related	\$ 15,154.03	\$ 17,964.60	\$ 141,193.00	\$ 108,074.37	\$ 141,193.00	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -
General Operating	\$ 1,150.62	\$ 23,829.35	\$ 51,464.52	\$ 26,484.55	\$ 37,250.00	\$ 14,214.52	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 5,574.84	\$ 20,651.91	\$ 91,059.35	\$ 64,832.60	\$ 86,282.00	\$ 4,777.35	\$ -
Salary & Related	\$ 3,232.22	\$ 7,238.74	\$ 40,679.18	\$ 30,208.22	\$ 37,907.00	\$ 2,772.18	\$ -
Contractual Services	\$ 1,911.96	\$ 8,934.47	\$ 34,787.27	\$ 23,940.84	\$ 33,675.00	\$ 1,112.27	\$ -
General Operating	\$ 430.66	\$ 4,478.70	\$ 15,592.90	\$ 10,683.54	\$ 14,700.00	\$ 892.90	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 40,120.09	\$ 175,305.31	\$ 375,855.20	\$ 160,429.80	\$ 329,000.00	\$ 46,855.20	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 7,274.16	\$ 53,418.44	\$ 98,936.19	\$ 38,243.59	\$ 80,750.00	\$ 18,186.19	\$ -
General Operating	\$ 32,845.93	\$ 116,098.73	\$ 252,430.87	\$ 103,486.21	\$ 229,550.00	\$ 22,880.87	\$ -
Capital Outlay	\$ -	\$ 5,788.14	\$ 24,488.14	\$ 18,700.00	\$ 18,700.00	\$ 5,788.14	\$ -
Transfers & Advances	\$ -	\$ -	\$ 275,000.00	\$ 275,000.00	\$ 275,000.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 275,000.00	\$ 275,000.00	\$ 275,000.00	\$ -	\$ -
Recreational Programming	\$ 4,075.54	\$ 8,937.08	\$ 39,562.00	\$ 26,549.38	\$ 39,562.00	\$ -	\$ -
Salary & Related	\$ 4,075.54	\$ 8,937.08	\$ 39,562.00	\$ 26,549.38	\$ 39,562.00	\$ -	\$ -
Grand Total	\$ 235,527.14	\$ 522,335.24	\$ 2,069,252.26	\$ 1,311,389.88	\$ 1,923,112.00	\$ 125,640.26	\$ 20,500.00

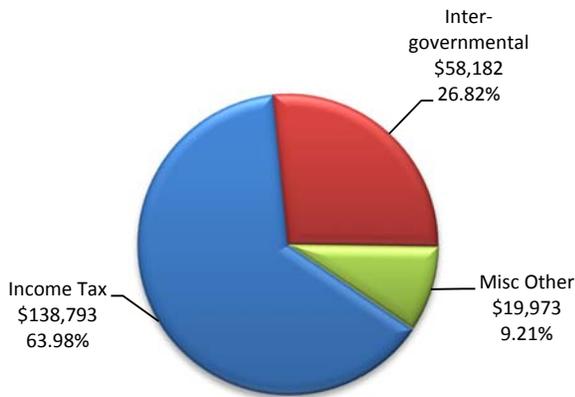


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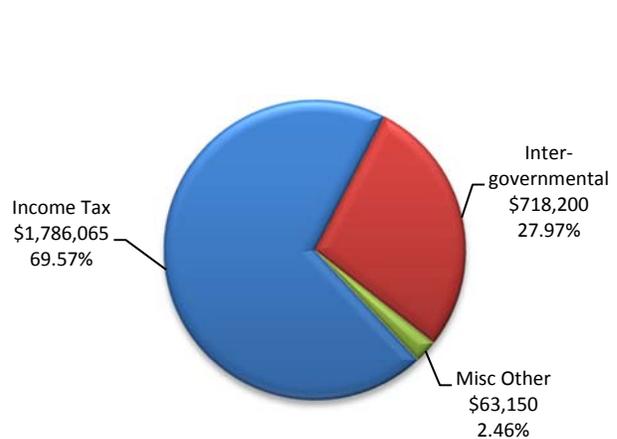
Street Fund (201)

Revenue – The Street Fund has a 2018 revenue budget of approximately \$2.57 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 \$216.9 thousand, which reflects 8.45% of the full-year budget. Total revenue to-date is up by \$14.4 thousand (7.09%) from the same one-month period in 2017.

YTD Street Fund Revenue by Source

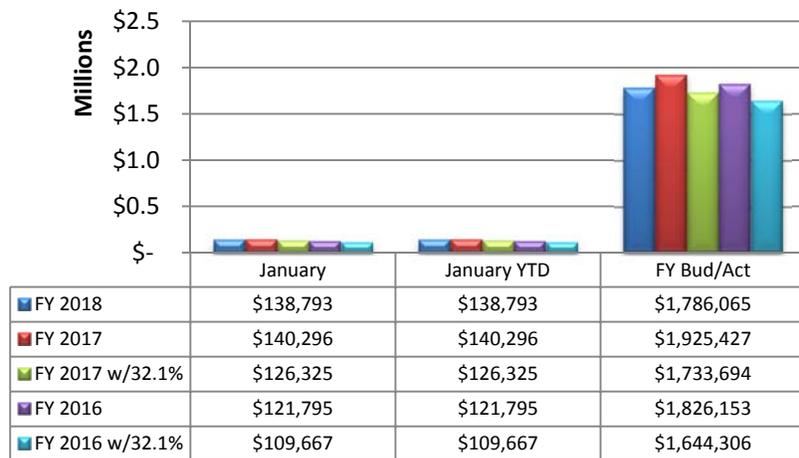


Street Fund Revenue - Budget



Income tax collections in January were \$138.8 thousand, and were down by \$1.5 thousand (1.07%) when compared to the same period in 2017. The amount collected represents 7.28% of the 2017 budget. It appears that collections may be running slightly ahead of last year at this point, although a trend is difficult to detect after only a single month. 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 to the fund was changed from 35.65% in FY 2017 to 32.1% in FY 2018. Taking the different allocation rate into consideration, the fund actually received \$12.5 thousand (9.87%) more than 2017 had the allocation rate not been changed. Collections in 2016 would have been \$29.1 thousand (26.56%) higher than that in 2016.

Income Tax Collections - Street Fund



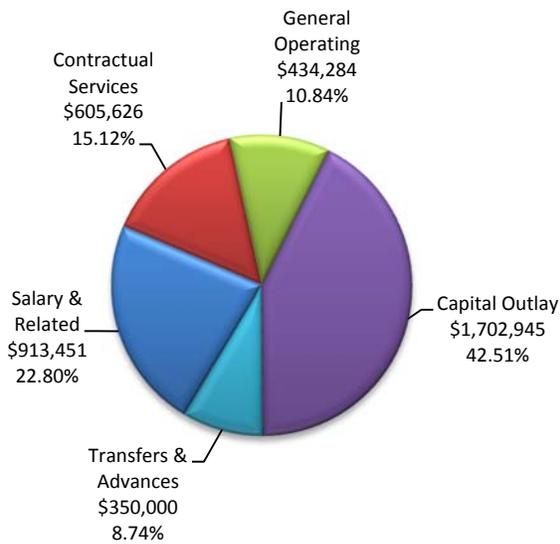
Intergovernmental revenues in the Street fund are budgeted at

\$718.2 thousand, and represent 27.97% 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 \$58.2 thousand in this category (8.1% of budget), and is down by \$1.4 thousand (2.37%) from the same one-month period in 2017.

The other category, Other Sources, is budgeted at \$63.2 thousand, and represents only 2.46% of the total fund revenue budget. To date, the city has received \$20.0 thousand (31.6% of budget), and is up by \$17.3 thousand (641.4%) from the same one-month period in 2017. The primary driver of the positive variance is the one-time receipt in 2018 of \$17.5 thousand in employee insurance expense reimbursements to the fund.

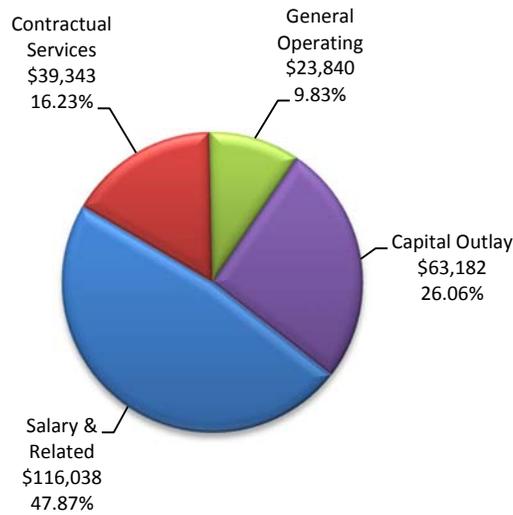
Expenditures – The Street fund has a total appropriated expenditure budget for 2018 of approximately \$4.0 million. Total spending through January 31 was \$242.4 thousand, and is equal to 6.05% of budget. The driver of the lower than anticipated spending rate is the significant amount of capital outlay unspent to-date. Including encumbrances of \$633.4 thousand in the total (but excluding transfers) results in total fund spending equal to 26.49% of budget. Compared to full-year 2017 (and excluding transfers), the total is up by \$146.3 thousand (152.2%), and is due primarily to decreased spending in the Capital Outlay and Salary & Related categories.

Street Fund Budget by Category



YTD Street Fund Spending

(excludes encumbrances)



Spending on capital projects and equipment is the largest expense category in the Street Fund with a 2018 budget of \$1.7 million, or 42.51% of the fund’s budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. Spending through January 31 was \$63.2 thousand, or 3.71% of budget. Including encumbrances (e.g., purchase orders) in the total results in a spending commitment equal to \$310.7 thousand, or 18.24% of budget.

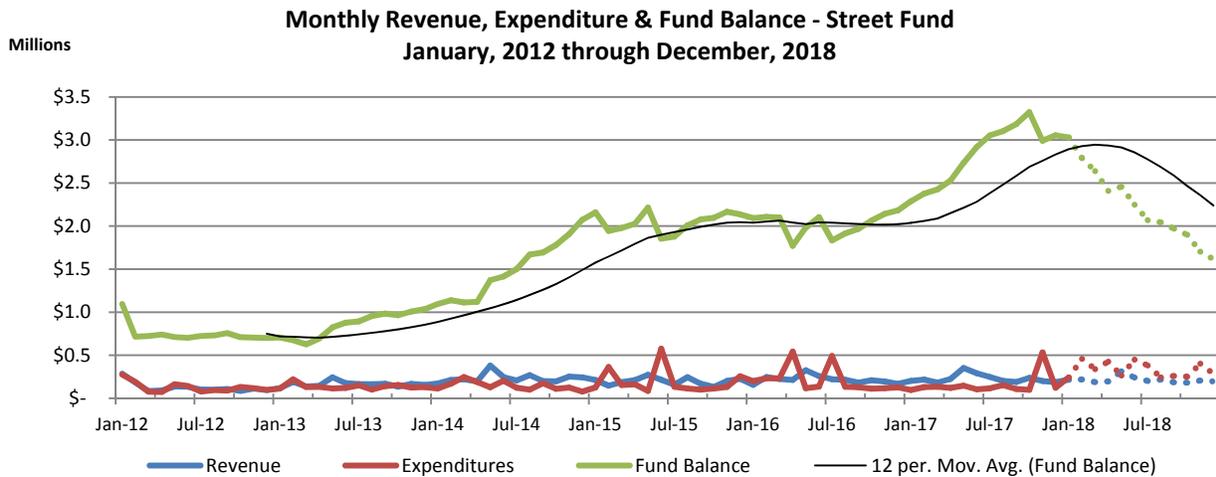
Salaries, wages and other employee-related costs represents the next major expense category in the Street fund. The 2018 budget in this category is \$913.5 thousand (22.8% of budget). Spending through January 31 was \$116.0 thousand, or 12.7% of budget. Spending in this category is up by \$42.3 thousand (57.43%) from

the level in 2017, and is primarily the result of the city funding the 2018 employee HRA accounts and the 2017 employee medical insurance runout claims – both funded in January, 2018.

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 2018 budget of \$434.3 thousand, or 10.84% of the fund’s budget. Spending through January 31 was \$23.8 thousand, or 5.49% of budget. Including encumbrances in the calculation, total spending is \$141.2 thousand, or 32.52% of the budget. Spending in this category is up by approximately \$8.3 thousand (53.03%) when compared to the same one-month period in 2017.

The approved budget in the Street fund included a \$350,000 interfund transfer to the Capital Improvements (301) fund to provide funding for major road and road-related infrastructure projects in 2018. This was new to the fund, as there were no interfund transfers approved or executed in the fund during 2016 or 2017. We would anticipate making this transfer during the month of February.

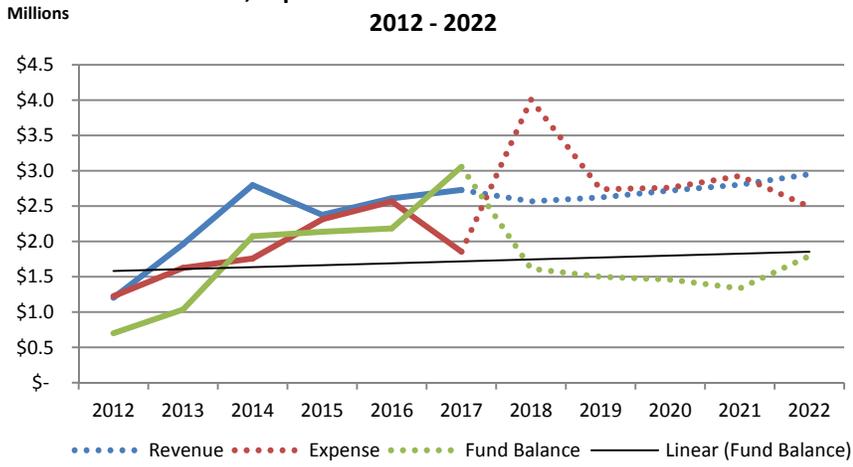
Fund Balance – The Street fund is the primary operating account for the city from which expenses associated with the maintenance of the city’s streets, roads and rights-of-way are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future 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. There are a number of large-dollar capital projects that will be undertaken in 2018, which results in a planned decline in the fund balance throughout the year.

As you can see from the chart at the top of the following page, the balance of the Street fund increased from 2012 – 2017, and it is projected to decline significantly in 2018. This chart has been updated with the

**Revenue, Expenditure & Fund Balance - Street Fund
2012 - 2022**



approved 2018 budget data through 2022. Current projections call for the fund balance to decrease dramatically in 2018 due to increased capital spending. From 2019 and beyond, however, the fund balance remains fairly stabilized between \$1.3 and \$1.8 million.

CITY OF PATASKALA, OHIO
 JANUARY 2018 YTD ANALYSIS - Street Fund (201)

	YTD 2018	2018 Budget	YTD Uncollected Balance	% Collected	YTD 2017	2017 Budget	YTD Uncollected Balance	% Collected	YTD 2018 H/(L) YTD 2017	% H/(L)
Beginning Fund Balance	\$ 3,054,847	\$ 3,054,847			\$ 2,136,325	\$ 2,136,325				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	138,793	1,786,065	1,647,272	7.77%	140,296	1,925,815	1,785,519	7.28%	(1,502)	-1.07%
Total Taxes	\$ 138,793	\$ 1,786,065	\$ 1,647,272	7.77%	\$ 140,296	\$ 1,925,815	\$ 1,785,519	7.28%	\$ (1,502)	-1.07%
Intergovernmental										
State-Shared Revenues	\$ 58,182	\$ 718,200	\$ 660,018	8.10%	\$ 59,593	\$ 705,000	\$ 645,407	8.45%	\$ (1,411)	-2.37%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 58,182	\$ 718,200	\$ 660,018	8.10%	\$ 59,593	\$ 705,000	\$ 645,407	8.45%	\$ (1,411)	-2.37%
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	\$ 4,059	\$ 33,150	\$ 29,091	12.25%	\$ 2,152	\$ 22,500	\$ 20,348	9.57%	\$ 1,907	88.62%
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	15,914	30,000	14,086	53.05%	542	30,000	29,458	1.81%	15,372	2837.98%
Total Other Sources	\$ 19,973	\$ 63,150	\$ 43,177	31.63%	\$ 2,694	\$ 52,500	\$ 49,806	5.13%	\$ 17,279	641.44%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 216,948	\$ 2,567,415	\$ 2,350,467	8.45%	\$ 202,582	\$ 2,683,315	\$ 2,480,733	7.55%	\$ 14,366	7.09%
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	\$ 216,948	\$ 2,567,415	\$ 2,350,467	8.45%	\$ 202,582	\$ 2,683,315	\$ 2,480,733	7.55%	\$ 14,366	7.09%

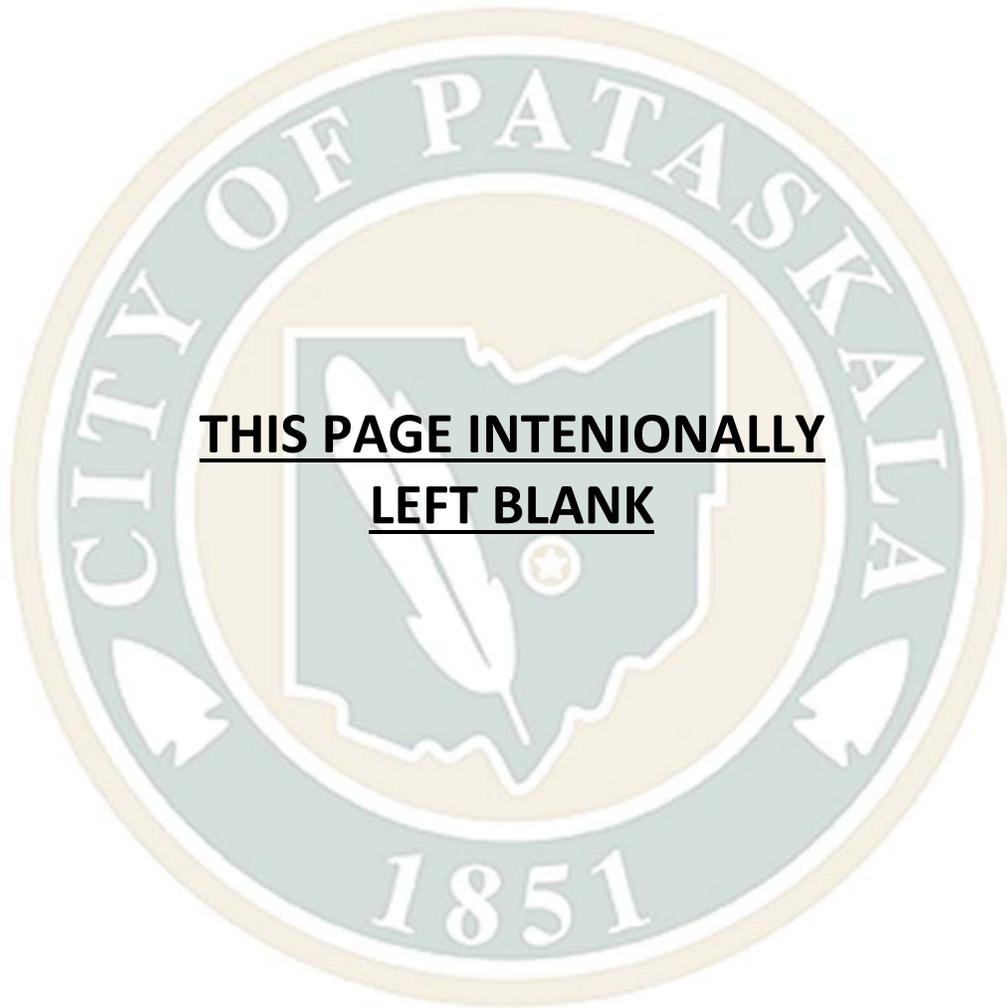
	YTD 2018	2018 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2017	YTD 2018 H/(L) YTD 2017	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 116,038	\$ 913,451	\$ 797,413	87.30%	\$ 137,496	\$ 659,916	72.24%	\$ 73,706	\$ 42,332	57.43%
Contractual Services	39,343	605,626	566,283	93.50%	130,984	435,299	71.88%	6,825	32,518	476.42%
General Operating	23,840	434,284	410,444	94.51%	117,399	293,045	67.48%	15,578	8,262	53.03%
Capital Outlay	63,182	1,702,945	1,639,763	96.29%	247,508	1,392,255	81.76%	-	63,182	100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	350,000	350,000	-100.00%	-	350,000	100.00%	-	-	0.00%
Grand Total Expenditures	\$ 242,403	\$ 4,006,306	\$ 3,763,903	93.95%	\$ 633,387	\$ 3,130,516	78.14%	\$ 96,110	\$ 146,294	152.22%
Adjustments:										
- Interfund transfers & advances	-	(350,000)	(350,000)	-100.00%	-	350,000	100.00%	-	-	0.00%
Total Adjustments	\$ -	\$ (700,000)	\$ (700,000)	-100.00%	\$ -	\$ 700,000	100.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 242,403	\$ 3,306,306	\$ 3,063,903	92.67%	\$ 633,387	\$ 2,430,516	73.51%	\$ 96,110	\$ 146,294	152.22%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,615,956			\$ 2,396,005			\$ 2,242,798	\$ 786,594	35.07%
		40.34%								

CITY OF PATASKALA, OHIO
 2018 REVENUE BUDGET ANALYSIS - Street Fund (201)
 THROUGH JANUARY 31, 2018

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	\$ 216,948.33	\$ 2,567,415.00	\$ 2,350,466.67	\$ 2,567,415.00	\$ -
Taxes	\$ 138,793.46	\$ 1,786,065.00	\$ 1,647,271.54	\$ 1,786,065.00	\$ -
Income Taxes	\$ 138,793.46	\$ 1,786,065.00	\$ 1,647,271.54	\$ 1,786,065.00	\$ -
Intergovernmental	\$ 58,181.85	\$ 718,200.00	\$ 660,018.15	\$ 718,200.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 58,181.85	\$ 718,200.00	\$ 660,018.15	\$ 718,200.00	\$ -
Miscellaneous Revenue	\$ 19,973.02	\$ 63,150.00	\$ 43,176.98	\$ 63,150.00	\$ -
Investment Income	\$ 4,059.47	\$ 33,150.00	\$ 29,090.53	\$ 33,150.00	\$ -
Other Miscellaneous Revenue	\$ 15,913.55	\$ 30,000.00	\$ 14,086.45	\$ 30,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 216,948.33	\$ 2,567,415.00	\$ 2,350,466.67	\$ 2,567,415.00	\$ -

CITY OF PATASKALA, OHIO
 2018 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2018

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
201 - Street Fund	\$ 242,403.48	\$ 633,387.01	\$ 4,006,306.16	\$ 3,130,515.67	\$ 3,567,324.00	\$ 415,782.16	\$ 23,200.00
General Government	\$ 40,839.19	\$ 87,156.63	\$ 417,177.02	\$ 289,181.20	\$ 372,951.00	\$ 44,226.02	\$ -
Salary & Related	\$ 6,505.19	\$ 4,076.01	\$ 61,351.00	\$ 50,769.80	\$ 61,351.00	\$ -	\$ -
Contractual Services	\$ 34,334.00	\$ 82,980.62	\$ 353,226.02	\$ 235,911.40	\$ 309,100.00	\$ 44,126.02	\$ -
General Operating	\$ -	\$ 100.00	\$ 2,600.00	\$ 2,500.00	\$ 2,500.00	\$ 100.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 2,812.00	\$ 5,919.10	\$ 48,731.10	\$ 40,000.00	\$ 40,000.00	\$ 8,731.10	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 2,812.00	\$ 5,919.10	\$ 48,731.10	\$ 40,000.00	\$ 40,000.00	\$ 8,731.10	\$ -
Finance	\$ 13,735.68	\$ 21,259.99	\$ 181,578.84	\$ 146,583.17	\$ 181,065.00	\$ 513.84	\$ -
Salary & Related	\$ 7,035.75	\$ 9,023.60	\$ 73,122.00	\$ 57,062.65	\$ 73,122.00	\$ -	\$ -
Contractual Services	\$ 386.96	\$ 12,236.39	\$ 14,688.84	\$ 2,065.49	\$ 14,175.00	\$ 513.84	\$ -
General Operating	\$ 6,312.97	\$ -	\$ 93,768.00	\$ 87,455.03	\$ 93,768.00	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 1,912.06	\$ 21,490.36	\$ 75,802.42	\$ 52,400.00	\$ 68,000.00	\$ 7,802.42	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 1,912.06	\$ 21,490.36	\$ 40,802.42	\$ 17,400.00	\$ 33,000.00	\$ 7,802.42	\$ -
Capital Outlay	\$ -	\$ -	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ -	\$ -
Public Service	\$ 183,104.55	\$ 497,560.93	\$ 2,933,016.78	\$ 2,252,351.30	\$ 2,555,308.00	\$ 354,508.78	\$ 23,200.00
Salary & Related	\$ 102,497.45	\$ 124,396.84	\$ 778,978.02	\$ 552,083.73	\$ 755,553.00	\$ 225.02	\$ 23,200.00
Contractual Services	\$ 1,810.25	\$ 29,847.60	\$ 188,980.42	\$ 157,322.57	\$ 175,000.00	\$ 13,980.42	\$ -
General Operating	\$ 15,615.03	\$ 95,808.65	\$ 297,113.68	\$ 185,690.00	\$ 267,500.00	\$ 29,613.68	\$ -
Capital Outlay	\$ 63,181.82	\$ 247,507.84	\$ 1,667,944.66	\$ 1,357,255.00	\$ 1,357,255.00	\$ 310,689.66	\$ -
Transfers & Advances	\$ -	\$ -	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ -	\$ -
Grand Total	\$ 242,403.48	\$ 633,387.01	\$ 4,006,306.16	\$ 3,130,515.67	\$ 3,567,324.00	\$ 415,782.16	\$ 23,200.00

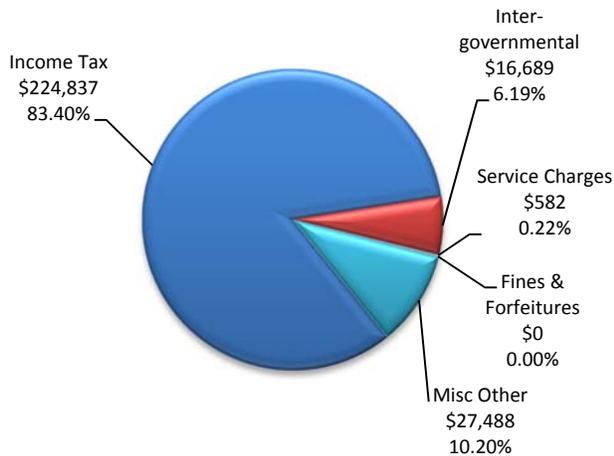


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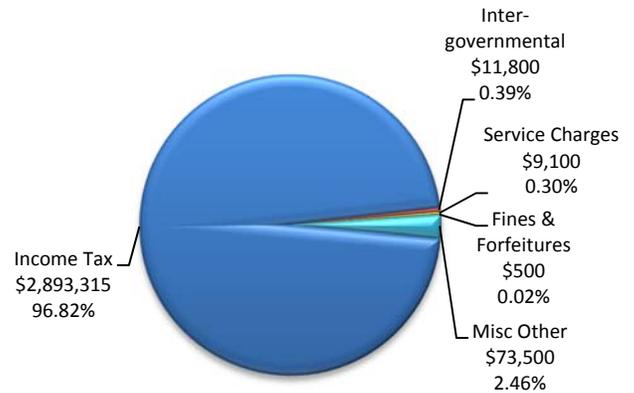
Police Fund (208)

Revenue – The fund’s primary revenue sources are income taxes and other sources, and it has a 2018 total revenue budget of \$2.99 million. On a year to-date basis, the Police Fund has been credited with total revenue of approximately \$269.6 thousand, which represents 9.0% of budget. Total revenue to-date is \$58.8 thousand (27.9%) higher than that collected during the same one-month period in 2017. The primary reason for the increase was increased one-time revenues received in 2018.

YTD Police Fund Revenue by Source



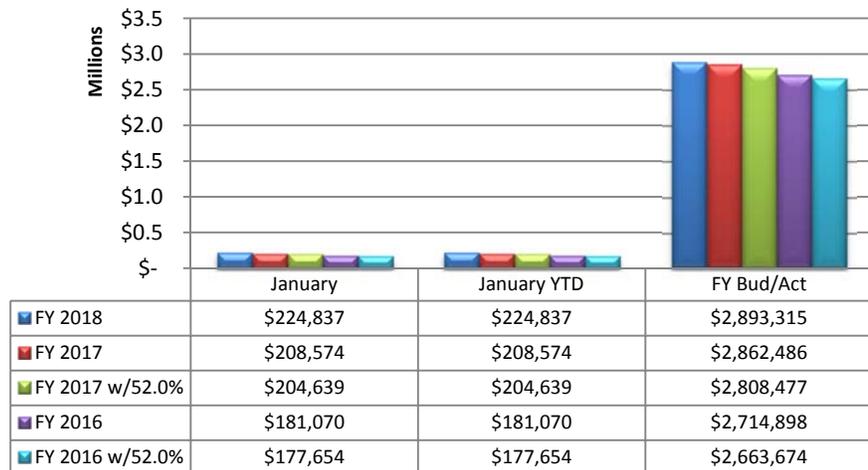
Police Fund Revenue - Budget



Income tax collections in January were \$224.8 thousand, and are up by \$16.3 thousand (7.8%) compared to the same period in 2017. Year to-date income tax revenues credited to the fund represent 7.77% of the 2018 budget.

In comparison, last year’s collections through January 2017 were \$208.6 thousand, and 7.29% of the full-year collections. The allocation rate for to the fund was changed from 53.0% in FY 2017 to 52.0% in FY 2018. 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

Income Tax Collections - Police Fund

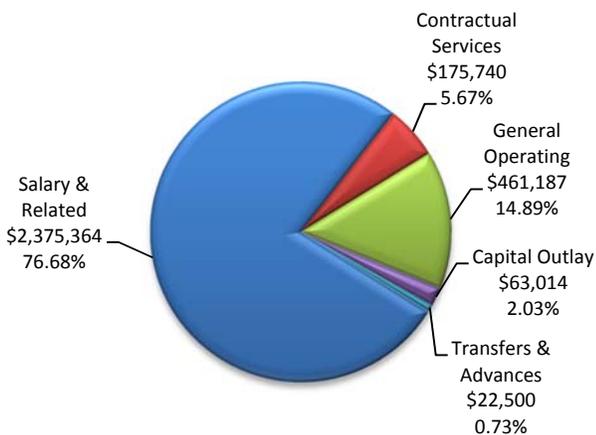


modified in 2015. Taking the different allocation rate into consideration, the fund actually received \$20.2 thousand (9.87%) more than in 2017 had the allocation rate not been changed. Collections in 2016 would have been \$47.2 thousand (26.56%) higher than that in 2016.

The other significant revenue category, Other Sources, is budgeted at \$73.5 thousand, and represents only 2.46% of the total fund revenue budget. To date, the city has received \$27.5 thousand (37.4% of budget), and is up by \$25.7 thousand (1429%) from the same one-month period in 2017. The primary driver of the positive variance is the one-time receipt in 2018 of \$25.1 thousand in employee insurance expense reimbursements to the fund.

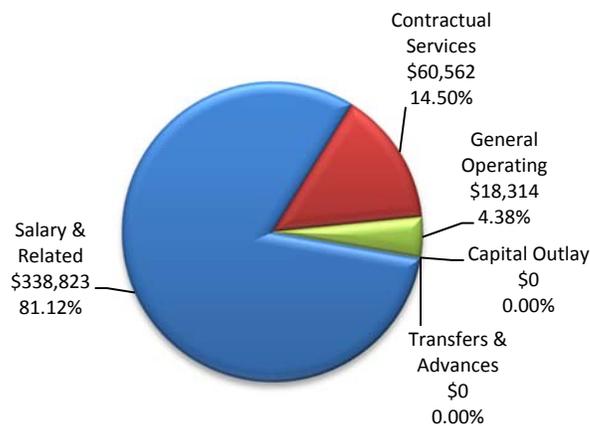
Expenditures – The Police fund has a total appropriated expenditure budget for 2018 of approximately \$3.1 million. Total spending through January 31 is approximately \$417.7 thousand, and is equal to 13.48% of budget. Excluding interfund transfers of \$22.5 thousand, total spending is equal to 13.58% of budget. Including encumbrances (e.g., purchase orders) of \$532.4 thousand in the total results in total spending equal to 30.89% of budget. Compared to the same one-month period in 2017 (and excluding transfers), the total is up by \$148.9 thousand (55.37%), and was due primarily to increased spending in the Salary & Related category, slightly offset by reduced spending in the Capital Outlay category.

Police Fund Budget by Category



YTD Police Fund Spending

(excludes encumbrances)



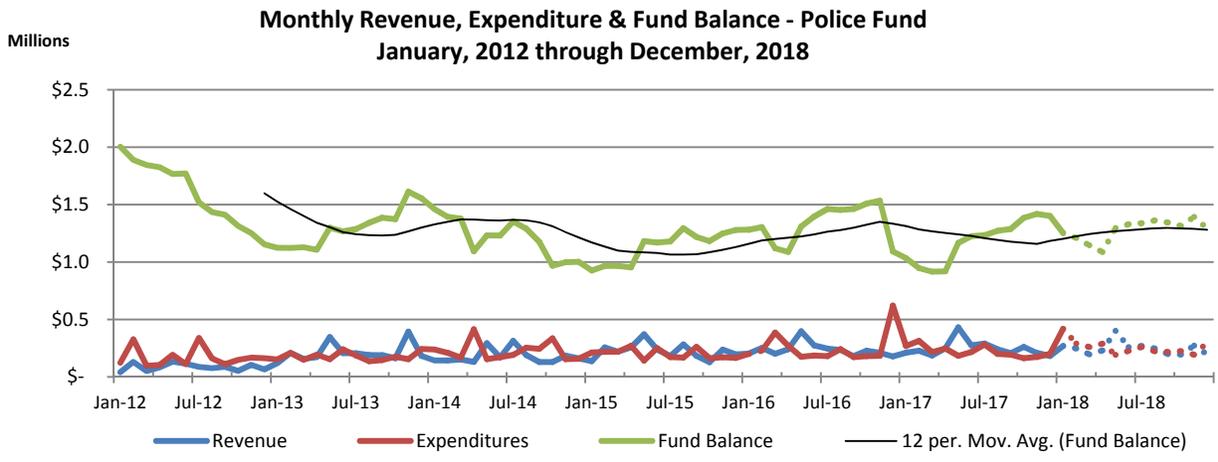
Salaries, wages and other employee-related costs represent the largest expense category with a 2018 budget of \$2.38 million, or 76.68% of the fund’s budget. Spending through January 31 was \$338.8 thousand, or 14.26% of budget. Overall spending in this category is up by \$101.4 thousand (42.73%) from the level in 2017, and the increase is primarily the result of the city funding the 2018 employee HRA accounts and the 2017 employee medical insurance runout claims – both funded in January, 2018.

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 2018 budget of \$461.2 thousand, or 14.89% of the total fund expenditure budget. Year to-date spending in this category is \$18.3 thousand, or 3.97% of budget, and is down by \$6.2 thousand (25.2%) from the same one-month period in 2017.

Spending on capital equipment is another significant expense category in the Police fund. The 2018 budget in this category is \$63.0 thousand (2.03% 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 \$0 thousand (0% of budget), and is equal to the amount from the same one-month period in 2017.

The approved 2017 budget in the Police fund includes an interfund transfer of \$22.5 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. We would anticipate making this transfer between the funds during the month of February.

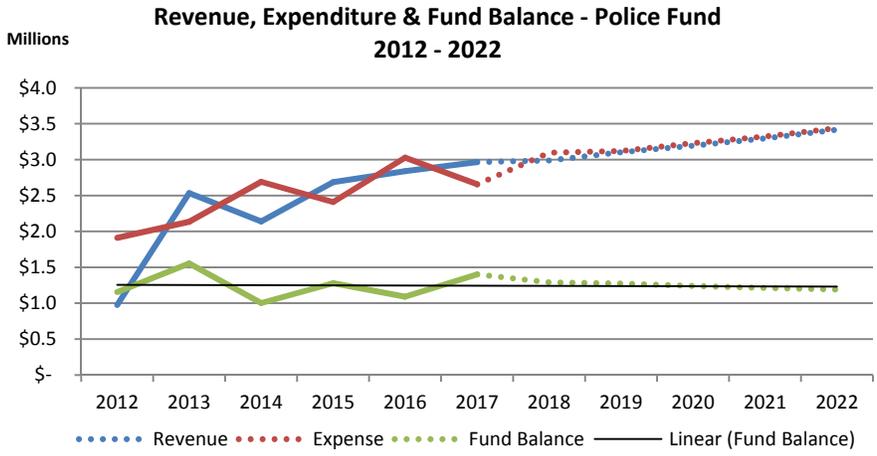
Fund Balance – The Police fund is the primary operating account for the city from which expenses associated with the operation of the city’s Police department are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to 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 2017. 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 in 2018, and then remain mostly stable (though declining slightly) through 2022 (see chart at bottom of previous page). This chart has been updated with the approved 2018 budget data through 2022.

CITY OF PATASKALA, OHIO
 JANUARY 2018 YTD ANALYSIS - Police Fund (208)

	YTD 2018	2018 Budget	YTD Uncollected Balance	% Collected	YTD 2017	2017 Budget	YTD Uncollected Balance	% Collected	YTD 2018 H/(L) YTD 2017	% H/(L)
Beginning Fund Balance	\$ 1,401,017	\$ 1,401,017			\$ 1,278,598	\$ 1,278,598				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	224,837	2,893,315	2,668,478	7.77%	208,574	2,863,063	2,654,489	7.29%	16,263	7.80%
Total Taxes	\$ 224,837	\$ 2,893,315	\$ 2,668,478	7.77%	\$ 208,574	\$ 2,863,063	\$ 2,654,489	7.29%	\$ 16,263	7.80%
Intergovernmental										
State-Shared Revenues	\$ -	\$ 11,800	\$ 11,800	0.00%	\$ -	\$ 5,000	\$ 5,000	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	16,689	-	(16,689)	100.00%	-	-	-	0.00%	16,689	100.00%
Total Intergovernmental	\$ 16,689	\$ 11,800	\$ (4,889)	141.43%	\$ -	\$ 5,000	\$ 5,000	0.00%	\$ 16,689	100.00%
Charges for Service										
General Government Fees	\$ 582	\$ 9,100	\$ 8,518	6.39%	\$ 453	\$ 5,000	\$ 4,548	9.05%	\$ 129	28.60%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 582	\$ 9,100	\$ 8,518	6.39%	\$ 453	\$ 5,000	\$ 4,548	9.05%	\$ 129	28.60%
Fines & Forfeitures										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	500	500	0.00%	-	500	500	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ 500	\$ 500	0.00%	\$ -	\$ 500	\$ 500	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	\$ 1,862	\$ 12,500	\$ 10,638	14.89%	\$ 1,076	\$ 12,500	\$ 11,424	8.61%	\$ 786	72.99%
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	25,626	61,000	35,374	42.01%	722	41,000	40,278	1.76%	24,904	3450.37%
Total Other Sources	\$ 27,488	\$ 73,500	\$ 46,012	37.40%	\$ 1,798	\$ 53,500	\$ 51,702	3.36%	\$ 25,690	1428.79%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 269,596	\$ 2,988,215	\$ 2,718,619	9.02%	\$ 210,825	\$ 2,927,063	\$ 2,716,238	7.20%	\$ 58,771	27.88%
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	\$ 269,596	\$ 2,988,215	\$ 2,718,619	9.02%	\$ 210,825	\$ 2,927,063	\$ 2,716,238	7.20%	\$ 58,771	27.88%

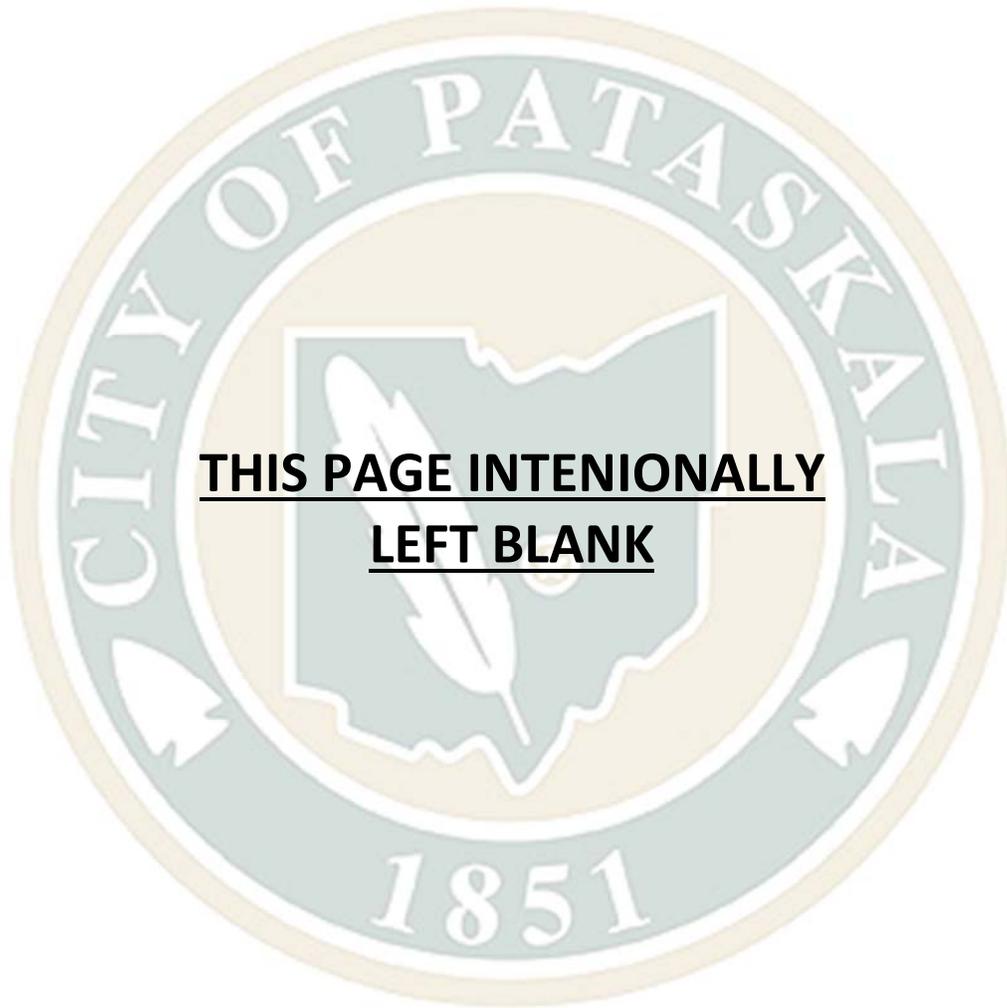
	YTD 2018	2018 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2017	YTD 2018 H/(L) YTD 2017	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 338,823	\$ 2,375,364	\$ 2,036,541	85.74%	\$ 351,526	\$ 1,685,015	70.94%	\$ 237,384	\$ 101,439	42.73%
Contractual Services	60,562	175,740	115,179	65.54%	28,395	86,784	49.38%	6,984	53,577	767.10%
General Operating	18,314	461,187	442,872	96.03%	151,494	291,379	63.18%	24,480	(6,165)	-25.18%
Capital Outlay	-	63,014	63,014	-100.00%	964	62,050	98.47%	-	-	0.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	22,500	22,500	-100.00%	-	22,500	100.00%	-	-	0.00%
Grand Total Expenditures	\$ 417,699	\$ 3,097,805	\$ 2,680,106	86.52%	\$ 532,379	\$ 2,147,728	69.33%	\$ 268,848	\$ 148,851	55.37%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ (22,500)	\$ 22,500	-100.00%	\$ -	\$ 22,500	-100.00%	\$ -	\$ -	0.00%
Total Adjustments	\$ -	\$ (22,500)	\$ (22,500)	-100.00%	\$ -	\$ 22,500	100.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 417,699	\$ 3,075,305	\$ 2,657,606	86.42%	\$ 532,379	\$ 2,125,228	69.11%	\$ 268,848	\$ 148,851	55.37%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,252,914	\$ 1,291,427	41.69%	\$ 720,535			\$ 1,220,575	\$ 32,339	2.65%

CITY OF PATASKALA, OHIO
 2018 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2018

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	\$ 417,698.88	\$ 532,378.58	\$ 3,097,804.96	\$ 2,147,727.50	\$ 2,977,434.00	\$ 49,470.96	\$ 70,900.00
General Government	\$ 50,482.84	\$ 6,802.60	\$ 103,317.00	\$ 46,031.56	\$ 99,277.00	\$ 4,040.00	\$ -
Salary & Related	\$ -	\$ -	\$ 7,777.00	\$ 7,777.00	\$ 7,777.00	\$ -	\$ -
Contractual Services	\$ 50,482.84	\$ 6,702.60	\$ 90,440.00	\$ 33,254.56	\$ 86,500.00	\$ 3,940.00	\$ -
General Operating	\$ -	\$ 100.00	\$ 5,100.00	\$ 5,000.00	\$ 5,000.00	\$ 100.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 2,500.00	\$ -	\$ 42,500.00	\$ 40,000.00	\$ 40,000.00	\$ 2,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 2,500.00	\$ -	\$ 42,500.00	\$ 40,000.00	\$ 40,000.00	\$ 2,500.00	\$ -
Finance	\$ 18,224.34	\$ 20,162.63	\$ 240,327.43	\$ 201,940.46	\$ 239,196.00	\$ 1,131.43	\$ -
Salary & Related	\$ 7,035.75	\$ 9,023.60	\$ 73,122.00	\$ 57,062.65	\$ 73,122.00	\$ -	\$ -
Contractual Services	\$ 961.97	\$ 11,139.03	\$ 15,306.43	\$ 3,205.43	\$ 14,175.00	\$ 1,131.43	\$ -
General Operating	\$ 10,226.62	\$ -	\$ 151,899.00	\$ 141,672.38	\$ 151,899.00	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 1,500.12	\$ 17,681.82	\$ 32,436.94	\$ 13,255.00	\$ 29,223.00	\$ 3,213.94	\$ -
Contractual Services	\$ 574.00	\$ 4,994.00	\$ 6,640.00	\$ 1,072.00	\$ 6,640.00	\$ -	\$ -
General Operating	\$ 926.12	\$ 12,687.82	\$ 25,796.94	\$ 12,183.00	\$ 22,583.00	\$ 3,213.94	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 344,991.58	\$ 487,731.53	\$ 2,656,723.59	\$ 1,824,000.48	\$ 2,547,238.00	\$ 38,585.59	\$ 70,900.00
Salary & Related	\$ 331,786.88	\$ 342,502.74	\$ 2,294,464.72	\$ 1,620,175.10	\$ 2,217,619.00	\$ 5,945.72	\$ 70,900.00
Contractual Services	\$ 6,043.00	\$ 5,559.00	\$ 20,854.00	\$ 9,252.00	\$ 19,500.00	\$ 1,354.00	\$ -
General Operating	\$ 7,161.70	\$ 138,705.79	\$ 278,390.87	\$ 132,523.38	\$ 248,069.00	\$ 30,321.87	\$ -
Capital Outlay	\$ -	\$ 964.00	\$ 63,014.00	\$ 62,050.00	\$ 62,050.00	\$ 964.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00	\$ -	\$ -
Grand Total	\$ 417,698.88	\$ 532,378.58	\$ 3,097,804.96	\$ 2,147,727.50	\$ 2,977,434.00	\$ 49,470.96	\$ 70,900.00

CITY OF PATASKALA, OHIO
 2018 REVENUE BUDGET ANALYSIS - Police Fund (208)
 THROUGH JANUARY 31, 2018

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	\$ 269,595.64	\$ 2,988,215.00	\$ 2,718,619.36	\$ 2,988,215.00	\$ -
Taxes	\$ 224,836.78	\$ 2,893,315.00	\$ 2,668,478.22	\$ 2,893,315.00	\$ -
Income Taxes	\$ 224,836.78	\$ 2,893,315.00	\$ 2,668,478.22	\$ 2,893,315.00	\$ -
Intergovernmental	\$ 16,689.00	\$ 11,800.00	\$ (4,889.00)	\$ 11,800.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ 16,689.00	\$ -	\$ (16,689.00)	\$ -	\$ -
State-Shared Revenues	\$ -	\$ 11,800.00	\$ 11,800.00	\$ 11,800.00	\$ -
Charges for Service	\$ 581.90	\$ 9,100.00	\$ 8,518.10	\$ 9,100.00	\$ -
General Government Fees	\$ 581.90	\$ 9,100.00	\$ 8,518.10	\$ 9,100.00	\$ -
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Other Fines & Forfeitures	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 27,487.96	\$ 73,500.00	\$ 46,012.04	\$ 73,500.00	\$ -
Investment Income	\$ 1,861.76	\$ 12,500.00	\$ 10,638.24	\$ 12,500.00	\$ -
Other Miscellaneous Revenue	\$ 25,626.20	\$ 61,000.00	\$ 35,373.80	\$ 61,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 269,595.64	\$ 2,988,215.00	\$ 2,718,619.36	\$ 2,988,215.00	\$ -

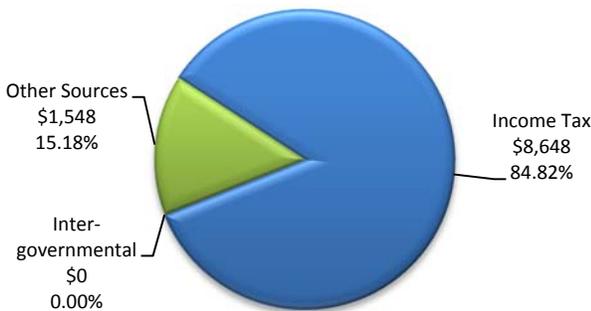


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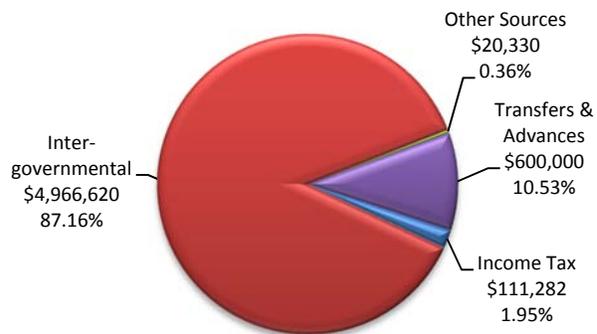
Capital Improvements Fund (301)

Revenue – The Capital Improvements Fund has a 2018 revenue budget of approximately \$5.7 million. The fund’s primary revenue sources are income taxes, intergovernmental revenues and interfund transfers. On a year to-date basis, the Capital Improvements fund has been credited with total revenue of approximately \$10.2 thousand, which represents 0.2% of budget. Excluding the impact of \$4.97 million in grant/loan and \$600.0 thousand in interfund transfer revenue from the equation results in a collection rate of 7.7% of budget. The adjusted one-month total is somewhat below budget, and is due to below-budget income tax collections and investment income. The fund is slated to receive a 2.0% allocation of income tax revenues in 2018, which is down from the 2.45% allocation rate to the fund in 2017.

YTD Capital Improvements Fund Revenue by Source



Capital Improvements Fund Revenue Budget



For 2018, other than ODOT grant funding for the Mink Street Phase II project, income taxes are the primary external revenue source for the Capital Improvements fund. Income tax collections in January were \$8.7 thousand. Year to-date income tax revenues credited to the fund represent 7.77% of budget. In comparison, last year’s collections through January 2017 were \$8.5 thousand, and 6.39% of the full-year collections. The

Income Tax Collections Capital Improvements Fund

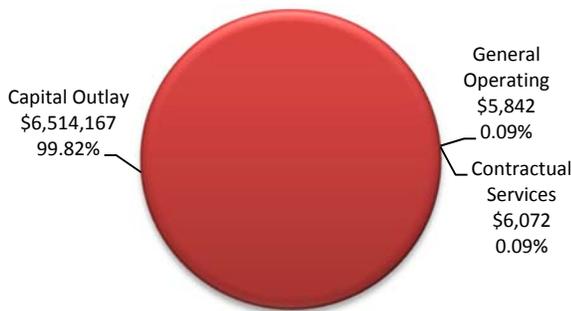


allocation rate for to the fund was changed from 2.45% in FY 2017 to 2.0% in FY 2018. Adjusting for the change in allocations rates (see green and light blue bars in chart to the right) reflect the revenue that would have been allocated to the fund had the percentage not been modified in 2015. Taking the different allocation rate into consideration, the fund actually received \$1.6 thousand (22.6%) more than in 2017 had

the allocation rate not been changed. Collections in 2016 would have been \$6.1 thousand (236%) lower than that in 2018

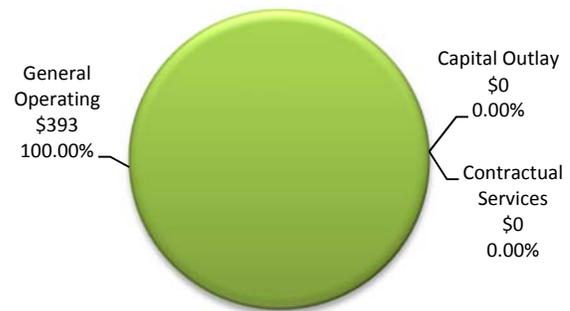
Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2018 of approximately \$6.53 million. Total spending through January 31 was \$0.4 thousand, and is equal to 0.01% of the budget. Including encumbrances (e.g., purchase orders) of \$383.4 thousand in the total results in total spending equal to 5.88% of budget. Compared to the same one-month period in 2017 (and excluding transfers), the total is down by \$16.9 thousand (97.7%) and is due primarily to decreased spending in the Capital Outlay category.

Capital Fund Budget by Category



YTD Capital Fund Spending

(excludes encumbrances)



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2018 budget in this category is \$6.51 million, (99.82% of budget), and provides funding for the construction of a number of infrastructure improvements. Spending through January 31 was \$0 thousand, and represents 0% of the category’s budget. The primary planned expenditures in this category are related to the Mink Street Phase II improvements and Taylor Road/Cleveland Road projects. The list of projects includes the following: (*asterisk indicates projects funded by prior-year carryover encumbrances)

Project Name	2018 Budget	Spent and/or Encumbered	Unspent or Uncommitted
SR-310 Improvements project retainage	\$9,793	\$9,793	\$0
Mink Street Improvements – Phase II ROW Acquisition*	337,567	337,567	0
Mink Street Improvements – Phase II Construction	5,522,257	0	5,522,257
Taylor Road/Cleveland Road Trail ROW work*	14,000	14,000	0
Taylor Road/Cleveland Road Trail	601,550		601,550
Parks security lighting replacement and installation	13,000		13,000
Police station design/bid work	16,000	16,000	0
GRAND TOTAL	\$6,514,167	\$377,360	\$6,136,807

Contractual services is another major expense category in the general fund. The 2018 budget in this category is \$6.1 thousand (0.09% of budget) and provides for non-employee personal services, principally

engineering and construction inspection services. Spending through January 31 was \$0. Including encumbrances in the calculation, however, the total spending commitment becomes \$6.1 thousand, or 100% 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 2018 included:

Project Name	2018 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Police station project design/engineering*	\$6,000	\$6,000	\$0
Columbia Road bridge engineering*	72	72	0
GRAND TOTAL	\$6,072	\$6,072	\$0

General Operating is the other remaining expense category in the Capital Improvements fund. The 2018 budget in this category is \$5.8 thousand (0.09% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through January 31 was \$0.4 thousand, and represents 6.73% of the category’s budget. Currently, the only spending planned for in this category in 2018 is for the payment of income tax collection fees and taxpayer refunds to RITA.

Project Name	2018 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Income tax collection fees and taxpayer refunds	\$6,072	\$393	\$5,449
GRAND TOTAL	\$6,072	\$393	\$5,449

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 2017 with an unencumbered balance of \$781.4 thousand, which was up by \$354.6 thousand (83.09%) from FY 2016, and is equal to 95.42% of FY 2017 spending. In comparison, the 2018 budget projects a year-end fund balance of \$337.0 thousand, which would equate to a reserve ratio equal to 5.16% of expenditures.

CITY OF PATASKALA, OHIO
 JANUARY 2018 YTD ANALYSIS - Capital Improvements Fund (301)

	YTD 2018	2018 Budget	YTD Uncollected Balance	% Collected	YTD 2017	2017 Budget	YTD Uncollected Balance	% Collected	YTD 2018 H/(L) YTD 2017	% H/(L)
Beginning Fund Balance	\$ 1,164,860	\$ 1,164,860			\$ 1,874,189	\$ 1,874,189				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	8,648	111,282	102,634	7.77%	8,461	132,349	123,888	6.39%	187	2.20%
Total Taxes	\$ 8,648	\$ 111,282	\$ 102,634	7.77%	\$ 8,461	\$ 132,349	\$ 123,888	6.39%	\$ 187	2.20%
Intergovernmental										
State-Shared Revenues	\$ -	\$ 500	\$ 500	0.00%	\$ -	\$ 500	\$ 500	0.00%	\$ -	0.00%
Grants & Loans	-	4,966,120	4,966,120	0.00%	-	452,000	452,000	0.00%	-	0.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ 4,966,620	\$ 4,966,620	0.00%	\$ -	\$ 452,500	\$ 452,500	0.00%	\$ -	0.00%
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	\$ 1,548	\$ 20,330	\$ 18,782	7.61%	\$ 1,150	\$ 19,830	\$ 18,680	5.80%	\$ 398	34.60%
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%	-	-	-	0.00%	-	0.00%
Total Other Sources	\$ 1,548	\$ 20,330	\$ 18,782	7.61%	\$ 1,150	\$ 19,830	\$ 18,680	5.80%	\$ 398	34.60%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ 600,000	\$ 600,000	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ 600,000	\$ 600,000	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 10,196	\$ 5,698,232	\$ 5,688,036	0.18%	\$ 9,611	\$ 604,679	\$ 595,068	1.59%	\$ 584	6.08%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ (600,000)	\$ 600,000	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (600,000)	\$ 600,000	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 10,196	\$ 5,098,232	\$ 5,088,036	0.20%	\$ 9,611	\$ 604,679	\$ 595,068	1.59%	\$ 584	6.08%

	YTD 2018	2018 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2017	YTD 2018 H/(L) YTD 2017	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Contractual Services	-	6,072	6,072	-100.00%	6,072	-	0.00%	-	-	0.00%
General Operating	393	5,842	5,449	93.27%	-	5,449	93.27%	382	12	3.10%
Capital Outlay	-	6,514,167	6,514,167	-100.00%	377,360	6,136,807	94.21%	16,901	(16,901)	-100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 393	\$ 6,526,081	\$ 6,525,687	99.99%	\$ 383,432	\$ 6,142,256	94.12%	\$ 17,283	\$ (16,889)	-97.72%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 393	\$ 6,526,081	\$ 6,525,687	99.99%	\$ 383,432	\$ 6,142,256	94.12%	\$ 17,283	\$ (16,889)	-97.72%
Ending Fund Balance	\$ 1,174,662	\$ 337,011			\$ 791,231			\$ 1,866,518	\$ (691,856)	-37.07%
(based on non-adjusted expenditures)		5.16%								

CITY OF PATASKALA, OHIO
 2018 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (301)
 THROUGH JANUARY 31, 2018

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	\$ 10,195.51	\$ 5,698,232.00	\$ 5,688,036.49	\$ 5,698,232.00	\$ -
Taxes	\$ 8,647.57	\$ 111,282.00	\$ 102,634.43	\$ 111,282.00	\$ -
Income Taxes	\$ 8,647.57	\$ 111,282.00	\$ 102,634.43	\$ 111,282.00	\$ -
Intergovernmental	\$ -	\$ 4,966,620.00	\$ 4,966,620.00	\$ 4,966,620.00	\$ -
Grants & Loans	\$ -	\$ 4,966,120.00	\$ 4,966,120.00	\$ 4,966,120.00	\$ -
State-Shared Revenues	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 1,547.94	\$ 20,330.00	\$ 18,782.06	\$ 20,330.00	\$ -
Investment Income	\$ 1,547.94	\$ 20,330.00	\$ 18,782.06	\$ 20,330.00	\$ -
Other Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ 600,000.00	\$ 600,000.00	\$ 600,000.00	\$ -
Transfers & Advances	\$ -	\$ 600,000.00	\$ 600,000.00	\$ 600,000.00	\$ -
Grand Total	\$ 10,195.51	\$ 5,698,232.00	\$ 5,688,036.49	\$ 5,698,232.00	\$ -

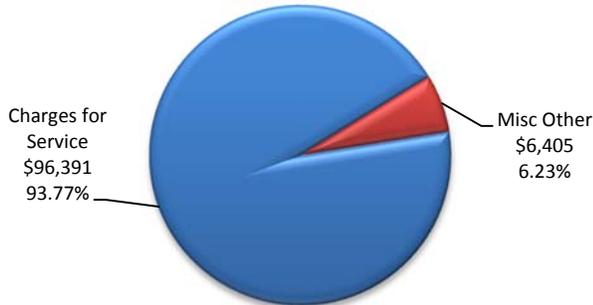
CITY OF PATASKALA, OHIO
 2018 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2018

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	\$ 393.34	\$ 383,431.54	\$ 6,526,080.54	\$ 6,142,255.66	\$ 6,142,649.00	\$ 383,431.54	\$ -
General Government	\$ -	\$ 71.80	\$ 71.80	\$ -	\$ -	\$ 71.80	\$ -
Contractual Services	\$ -	\$ 71.80	\$ 71.80	\$ -	\$ -	\$ 71.80	\$ -
Finance	\$ 393.34	\$ -	\$ 5,842.00	\$ 5,448.66	\$ 5,842.00	\$ -	\$ -
General Operating	\$ 393.34	\$ -	\$ 5,842.00	\$ 5,448.66	\$ 5,842.00	\$ -	\$ -
Parks, Lands & Municipal Facilit	\$ -	\$ 36,000.00	\$ 650,550.00	\$ 614,550.00	\$ 614,550.00	\$ 36,000.00	\$ -
Contractual Services	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 30,000.00	\$ 644,550.00	\$ 614,550.00	\$ 614,550.00	\$ 30,000.00	\$ -
Public Service	\$ -	\$ 347,359.74	\$ 5,869,616.74	\$ 5,522,257.00	\$ 5,522,257.00	\$ 347,359.74	\$ -
Capital Outlay	\$ -	\$ 347,359.74	\$ 5,869,616.74	\$ 5,522,257.00	\$ 5,522,257.00	\$ 347,359.74	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 393.34	\$ 383,431.54	\$ 6,526,080.54	\$ 6,142,255.66	\$ 6,142,649.00	\$ 383,431.54	\$ -

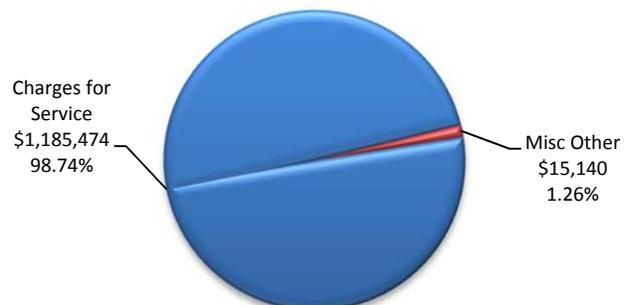
Water Operations Fund (601)

Revenue – The Water Operations fund’s primary revenue sources are charges for service and other sources, and it has a 2018 revenue budget of approximately \$1.2 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$102.8 thousand, which represents 8.56% of budget. The total revenue amount is up by \$4.2 thousand (4.25%) when compared against the same one-month period in 2017.

YTD Water Fund Revenue by Source



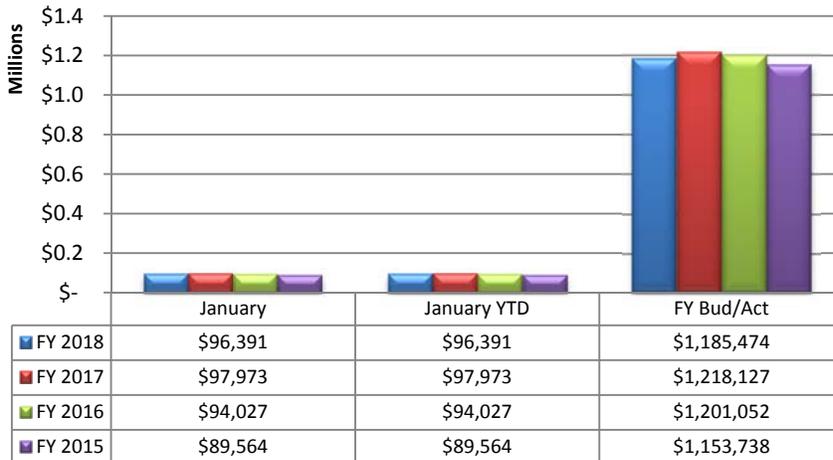
Water Fund Revenue - Budget



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 \$96.4 thousand, or 8.13% of budget. In

comparison, collections for the same one-month period in 2017 were \$98.0, and were about 8.04% of full-year collections. The 2017 collections amount to date represents a decrease of \$1.6 thousand (1.61%) in 2018 over the 2017 collections.

Usage Fee Collections - Water Fund



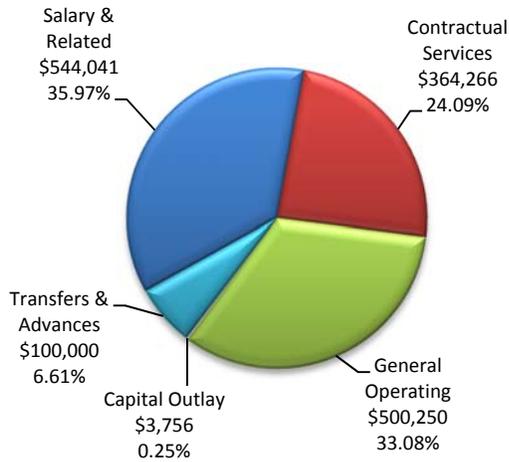
The other category, Other Sources has a 2018 budget of \$15.1 thousand. These revenues vary widely in nature, and are relatively

insignificant to the total. To date, the city has received \$6.4 thousand, and the revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges.

Expenditures – The Water Operations fund has a total appropriated expenditure budget for 2018 of approximately \$1.51 million. Total spending through January 31 was approximately \$140.9 thousand, or 9.32% of budget. Including encumbrances (e.g., purchase orders) of \$612.3 thousand in the total results in total committed spending equal to 49.8% of budget. The primary driver of the variance was below-budget

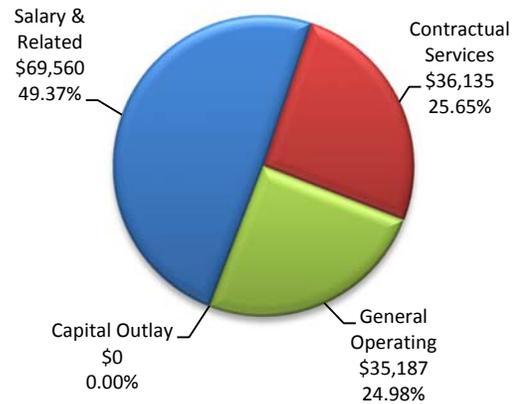
spending on third-party contractual services.

Water Fund Budget by Category



YTD Water Fund Spending

(excludes encumbrances)



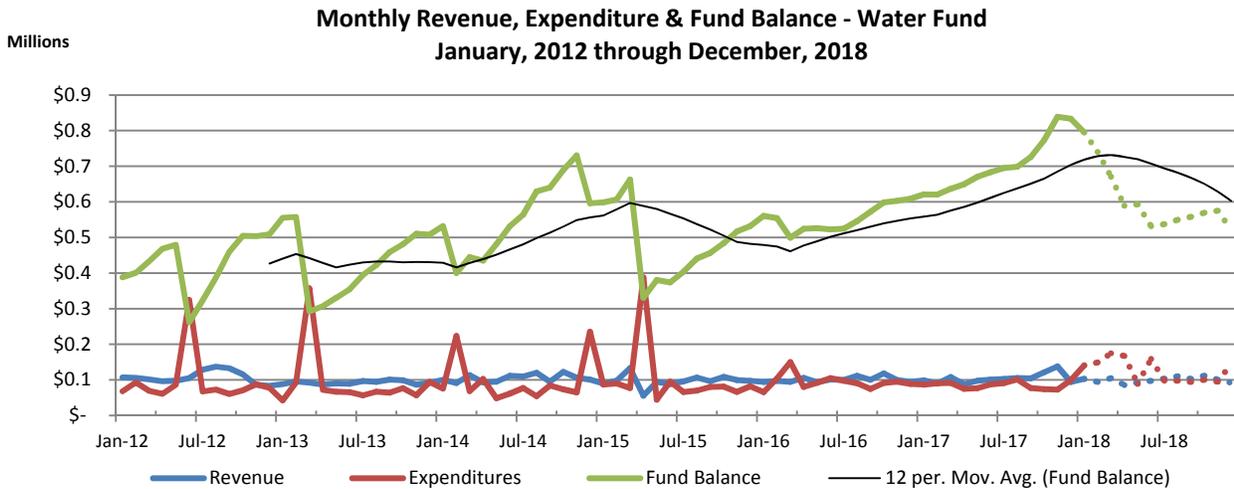
For 2018, salaries, wages and other employee-related costs is the primary major expense category in the Water Operations fund with a 2018 budget of \$544.0 thousand, or 36% of the total fund budget. Spending through January 31 was \$69.6 thousand, and is equal to 12.79% of budget. Compared to the same one-month period in 2017, spending is up by \$24.5 thousand or 54.4%. The increase is primarily the result of the city funding the 2018 employee HRA accounts and the 2017 employee medical insurance runout claims – both funded in January, 2018.

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 2018 budget of \$500.3 thousand, or 33.08% of the fund budget. Spending through January 31 was \$35.2 thousand, or 7.03% of budget. Including encumbrances of \$354.7 thousand in the calculation results in a total spending commitment of \$389.9 thousand, or 77.94% of budget. Spending in this category is up by \$6.6 thousand (23.08%) when compared to the same one-month period in 2017.

The approved 2018 budget in the Water Operations fund provides for an interfund transfer of \$100,000 to the Water Debt Service (604) fund to meet the department’s debt service financial obligations. For the past two years (2016 and 2017), the operating budgets did not provide for any interfund transfers. Generally speaking, the Water Capital Improvements (602) fund is now able to provide the debt service funding, although it was projected to a bit short in 2018, thus the required funds transfer.

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

The chart at the top of the following page 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

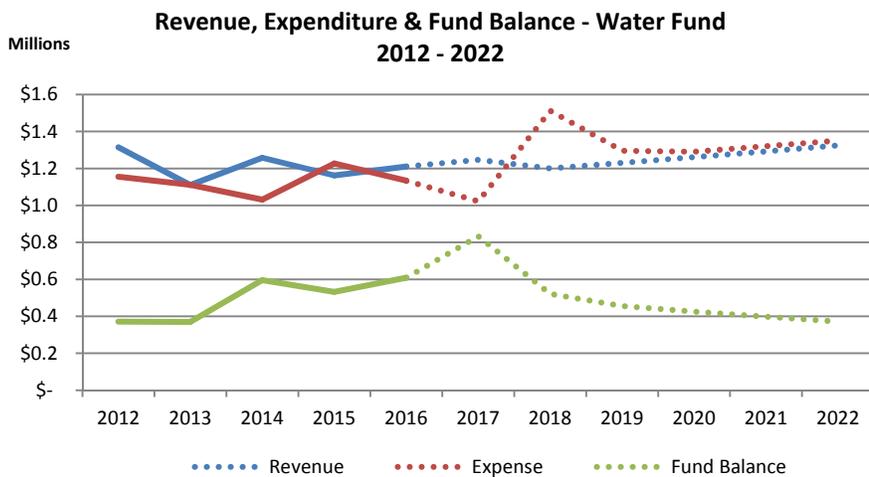


year. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over the time horizon of the chart.

The fund ended 2017 with an unencumbered fund balance of \$746.4 thousand, which is \$205.6 thousand (38%) higher than year-end 2016, and is equal to 67.3% of FY 2017 spending. In contrast, the FY 2018 budget projects a year-end fund balance of \$521.6 thousand, which would equate to a reserve ratio equal to 34.49% of expenditures. The fund ended 2016 with an unencumbered fund balance of \$540.7 thousand, an increase of \$70.6 thousand (15.0%) from year-end 2015.

As you can see from the chart above, the balance in the Water Utility fund has been fluctuating between \$261 thousand and \$833 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.

During 2017, the year-end balance in the fund increased to approximately \$224.4 thousand. From 2018 through 2012, however, the fund balance is expected to decline in 2018 and then stabilize (but



continuing to decline) to between \$371-520 thousand (see chart at right). This chart has been updated with the approved 2018 budget data through 2022.

CITY OF PATASKALA, OHIO
 JANUARY 2018 YTD ANALYSIS - Water Fund (601)

	YTD 2018	2018 Budget	YTD Uncollected Balance	% Collected	YTD 2017	2017 Budget	YTD Uncollected Balance	% Collected	YTD 2018 H/(L) YTD 2017	% H/(L)
Beginning Fund Balance	\$ 833,334	\$ 833,334			\$ 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	96,391	1,185,474	1,089,083	8.13%	97,973	1,192,719	1,094,746	8.21%	(1,582)	-1.61%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 96,391	\$ 1,185,474	\$ 1,089,083	8.13%	\$ 97,973	\$ 1,192,719	\$ 1,094,746	8.21%	\$ (1,582)	-1.61%
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	\$ 969	\$ 4,640	\$ 3,671	20.88%	\$ 462	\$ 4,590	\$ 4,128	10.07%	\$ 507	109.66%
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	5,436	10,500	5,064	51.77%	171	2,000	1,829	8.57%	5,265	3070.11%
Total Other Sources	\$ 6,405	\$ 15,140	\$ 8,735	42.30%	\$ 634	\$ 6,590	\$ 5,956	9.61%	\$ 5,771	910.91%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 102,796	\$ 1,200,614	\$ 1,097,818	8.56%	\$ 98,607	\$ 1,199,309	\$ 1,100,702	8.22%	\$ 4,190	4.25%
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	\$ 102,796	\$ 1,200,614	\$ 1,097,818	8.56%	\$ 98,607	\$ 1,199,309	\$ 1,100,702	8.22%	\$ 4,190	4.25%

	YTD 2018	2018 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2017	YTD 2018 H/(L) YTD 2017	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 69,560	\$ 544,041	\$ 474,480	87.21%	\$ 97,136	\$ 377,345	69.36%	\$ 45,050	\$ 24,510	54.41%
Contractual Services	36,135	364,266	328,132	90.08%	160,429	167,702	46.04%	12,978	23,156	178.43%
General Operating	35,187	500,250	465,063	92.97%	354,720	110,343	22.06%	28,589	6,597	23.08%
Capital Outlay	-	3,756	3,756	-100.00%	-	3,756	100.00%	-	-	0.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	100,000	100,000	-100.00%	-	100,000	100.00%	-	-	0.00%
Grand Total Expenditures	\$ 140,882	\$ 1,512,313	\$ 1,371,431	90.68%	\$ 612,285	\$ 759,146	50.20%	\$ 86,618	\$ 54,264	62.65%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ (100,000)	\$ 100,000	-100.00%	\$ -	\$ 100,000	-100.00%	\$ -	\$ -	0.00%
Total Adjustments	\$ -	\$ (100,000)	\$ (100,000)	-100.00%	\$ -	\$ 100,000	100.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 140,882	\$ 1,412,313	\$ 1,271,431	90.02%	\$ 612,285	\$ 659,146	46.67%	\$ 86,618	\$ 54,264	62.65%
Ending Fund Balance	\$ 795,248	\$ 521,634			\$ 182,963			\$ 543,995	\$ 251,253	46.19%
		34.49%								

CITY OF PATASKALA, OHIO
 2018 REVENUE BUDGET ANALYSIS - Water Operations Fund (601)
 THROUGH JANUARY 31, 2018

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	\$ 102,796.38	\$ 1,200,614.00	\$ 1,097,817.62	\$ 1,200,614.00	\$ -
Charges for Service	\$ 96,391.45	\$ 1,185,474.00	\$ 1,089,082.55	\$ 1,185,474.00	\$ -
Utility	\$ 96,391.45	\$ 1,185,474.00	\$ 1,089,082.55	\$ 1,185,474.00	\$ -
Miscellaneous Revenue	\$ 6,404.93	\$ 15,140.00	\$ 8,735.07	\$ 15,140.00	\$ -
Investment Income	\$ 968.83	\$ 4,640.00	\$ 3,671.17	\$ 4,640.00	\$ -
Other Miscellaneous Revenue	\$ 5,436.10	\$ 10,500.00	\$ 5,063.90	\$ 10,500.00	\$ -
Grand Total	\$ 102,796.38	\$ 1,200,614.00	\$ 1,097,817.62	\$ 1,200,614.00	\$ -

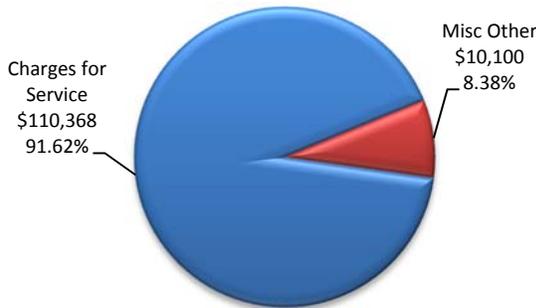
CITY OF PATASKALA, OHIO
 2018 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2018

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	\$ 140,881.75	\$ 612,285.08	\$ 1,512,313.21	\$ 759,146.38	\$ 1,412,348.00	\$ 82,265.21	\$ 17,700.00
General Government	\$ 30,807.30	\$ 23,845.41	\$ 172,540.80	\$ 117,888.09	\$ 170,601.00	\$ 1,939.80	\$ -
Salary & Related	\$ 6,505.19	\$ 4,576.01	\$ 61,351.00	\$ 50,269.80	\$ 61,351.00	\$ -	\$ -
Contractual Services	\$ 24,302.11	\$ 19,169.40	\$ 107,089.80	\$ 63,618.29	\$ 105,250.00	\$ 1,839.80	\$ -
General Operating	\$ -	\$ 100.00	\$ 4,100.00	\$ 4,000.00	\$ 4,000.00	\$ 100.00	\$ -
Court & Legal	\$ 2,500.00	\$ 7,000.00	\$ 64,500.00	\$ 55,000.00	\$ 55,000.00	\$ 9,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 2,500.00	\$ 7,000.00	\$ 64,500.00	\$ 55,000.00	\$ 55,000.00	\$ 9,500.00	\$ -
Finance	\$ 6,015.48	\$ 14,748.95	\$ 74,467.34	\$ 53,702.91	\$ 73,336.00	\$ 1,131.34	\$ -
Salary & Related	\$ 5,628.51	\$ 7,018.88	\$ 58,661.00	\$ 46,013.61	\$ 58,661.00	\$ -	\$ -
Contractual Services	\$ 386.97	\$ 7,730.07	\$ 15,806.34	\$ 7,689.30	\$ 14,675.00	\$ 1,131.34	\$ -
Transfers & Advances	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -
Water Utility	\$ 101,558.97	\$ 566,690.72	\$ 1,100,805.07	\$ 432,555.38	\$ 1,013,411.00	\$ 69,694.07	\$ 17,700.00
Salary & Related	\$ 57,426.57	\$ 85,540.64	\$ 424,028.73	\$ 281,061.52	\$ 406,268.00	\$ 60.73	\$ 17,700.00
Contractual Services	\$ 8,945.52	\$ 126,529.86	\$ 176,870.03	\$ 41,394.65	\$ 158,454.00	\$ 18,416.03	\$ -
General Operating	\$ 35,186.88	\$ 354,620.22	\$ 496,150.31	\$ 106,343.21	\$ 444,933.00	\$ 51,217.31	\$ -
Capital Outlay	\$ -	\$ -	\$ 3,756.00	\$ 3,756.00	\$ 3,756.00	\$ -	\$ -
Grand Total	\$ 140,881.75	\$ 612,285.08	\$ 1,512,313.21	\$ 759,146.38	\$ 1,412,348.00	\$ 82,265.21	\$ 17,700.00

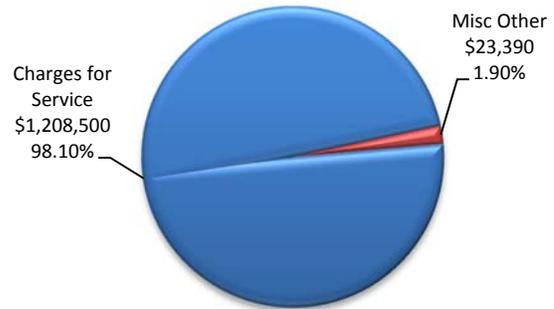
Sewer Operations Fund (651)

Revenue – The Sewer Operations fund’s primary revenue sources are charges for service and other sources, and the fund has a 2018 revenue budget of approximately \$1.23 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$120.5 thousand, which represents 9.78% of budget. The total is up by \$5.4 thousand (4.69%) from the same one-month period in 2017.

YTD Sewer Fund Revenue by Source

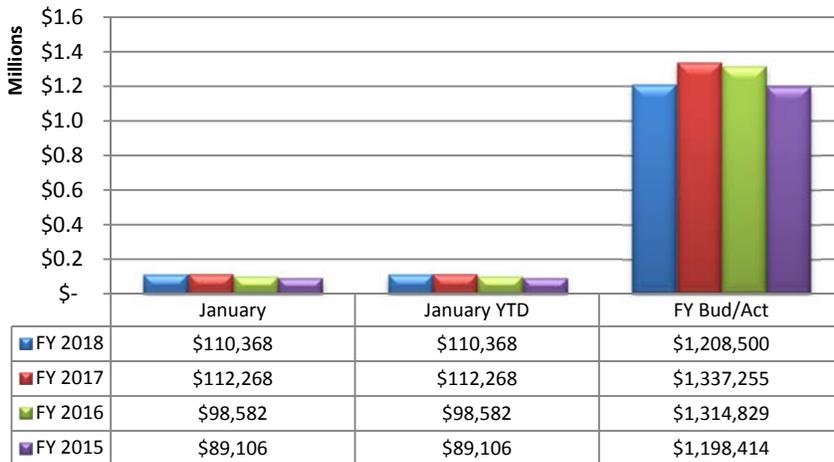


Sewer Fund Revenue - Budget



Charges for service represent the primary revenue category in this fund. Year to-date revenues credited to the fund are approximately \$110.4 thousand, or 9.13% of budget. In comparison, collections for the same one-month period in 2017 were \$112.3 thousand, a decrease of \$1.9 thousand (1.69%) in 2018 over 2017 collections.

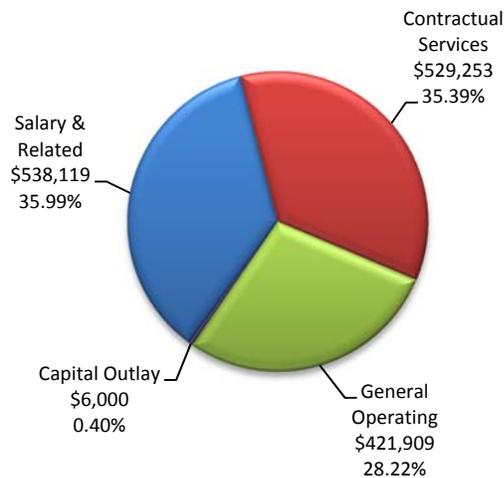
Usage Fee Collections - Sewer Fund



The other revenue category, Other Sources, has a 2018 budget of \$23.4 thousand. These revenues can vary widely and are not material to the total. To date, the city has received \$10.1 thousand, which is \$7.3 thousand (260%) higher than FY 2017. The revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges.

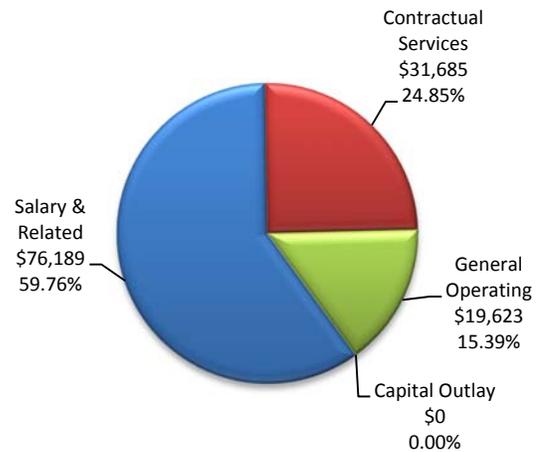
Expenditures – The Sewer Operations fund has a total appropriated expenditure budget for 2018 of approximately \$1.5 million. Total spending through January 31 was approximately \$129.5 thousand, or 8.64% of budget. Including encumbrances (e.g., purchase orders) of \$613.3 thousand in the total results in total committed spending equal to 49.67% of budget.

Sewer Fund Budget by Category



YTD Sewer Fund Spending

(excludes encumbrances)



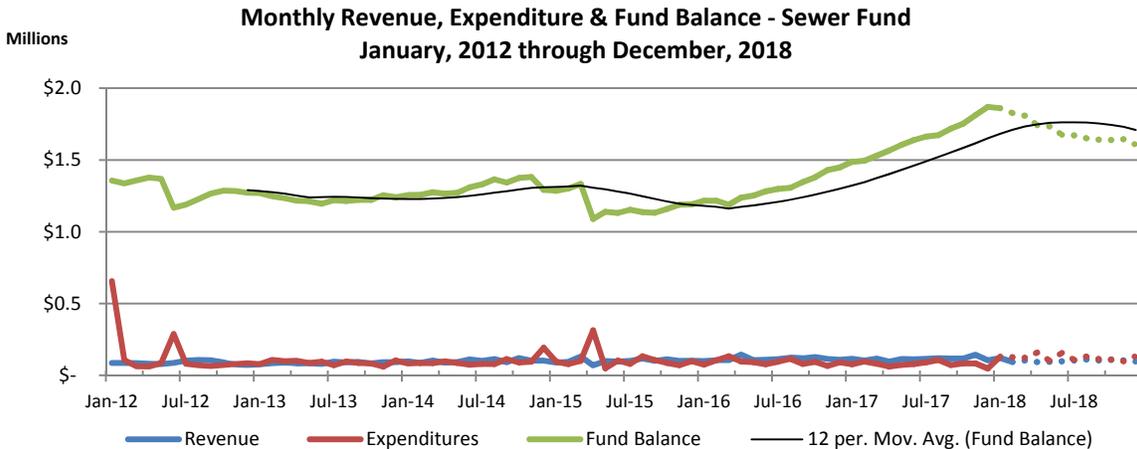
For 2018, the largest expense budget category for the Sewer fund is salaries, wages and other employee-related costs with a budget of \$538.1 thousand, or 35.99% of the total fund budget. Spending through January 31 was \$76.2 thousand, or 14.53% of budget. Compared to the same one-month period in 2017, spending is up by \$27.5 thousand, or 54.2%. The increase is primarily the result of the city funding the 2018 employee HRA accounts and the 2017 employee medical insurance runout claims – both funded in January, 2018.

Contractual services is the next major expense category in the Sewer fund. The 2018 budget in this category is \$529.3 thousand (35.39% of budget) and provides for non-employee personal services. Spending through January 31 is \$31.7 thousand (5.99% of budget). Including encumbrances (e.g. purchase orders) in the total, results in a finding that 54.16% 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 regularly monitored this category closely during 2017 to ensure that spending remained within the approved budget, and will continue to do so in 2018.

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 2018 budget of \$421.9 thousand, or 28.22% of the fund budget. Spending through January 31 was \$19.6 thousand, or 4.65% of budget. Including encumbrances (e.g., purchase orders) of \$272.1 thousand in the total results in a spending ratio of 69.14% of budget. Compared to the same one-month period in 2017, spending in this category is up by \$3.9 thousand, or 24.9%.

The approved 2018 budget in the Sewer Operations fund did not include any interfund transfers, nor were there any authorized interfund transfers in 2016 or 2017. 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.

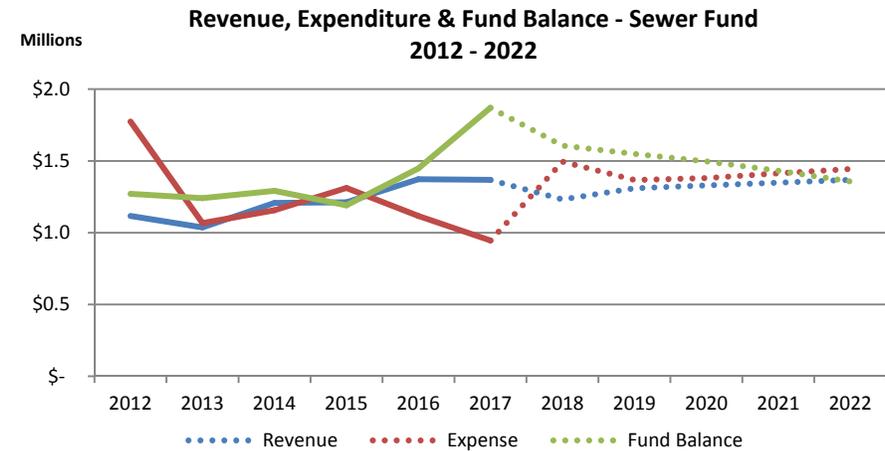
Fund Balance – The Sewer Operations fund is the primary operating account for the city from which expenses associated with the operation of the city’s waste water treatment operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used 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 2017 with an unencumbered fund balance of \$1.71 million, which is \$374.1 thousand (28.03%) higher than year-end 2016, and is equal to 154% of FY 2017 spending. In contrast, the 2018 budget projects a year-end fund balance of \$1.61 million, which would equate to a reserve ratio equal to 107.4% 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 fund balance to decline every year after over the next five years (see chart at the bottom of the previous page), with expenditures generally exceeding revenues. This chart has been updated with the approved 2018 budget data through 2022.

CITY OF PATASKALA, OHIO
 JANUARY 2018 YTD ANALYSIS - Sewer Fund (651)

	YTD 2018	2018 Budget	YTD Uncollected Balance	% Collected	YTD 2017	2017 Budget	YTD Uncollected Balance	% Collected	YTD 2018 H/(L) YTD 2017	% H/(L)
Beginning Fund Balance	\$ 1,869,848	\$ 1,869,848			\$ 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	110,368	1,208,500	1,098,132	9.13%	112,268	1,204,000	1,091,732	9.32%	(1,900)	-1.69%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 110,368	\$ 1,208,500	\$ 1,098,132	9.13%	\$ 112,268	\$ 1,204,000	\$ 1,091,732	9.32%	\$ (1,900)	-1.69%
Fines & Forfeitures										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 2,174	\$ 13,390	\$ 11,216	16.24%	\$ 1,099	\$ 9,310	\$ 8,211	11.80%	\$ 1,075	97.83%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	7,926	10,000	2,074	79.26%	1,706	5,000	3,294	34.13%	6,220	364.49%
Total Other Sources	\$ 10,100	\$ 23,390	\$ 13,290	43.18%	\$ 2,805	\$ 14,310	\$ 11,505	19.60%	\$ 7,295	260.04%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 120,468	\$ 1,231,890	\$ 1,111,422	9.78%	\$ 115,074	\$ 1,218,310	\$ 1,103,236	9.45%	\$ 5,394	4.69%
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	\$ 120,468	\$ 1,231,890	\$ 1,111,422	9.78%	\$ 115,074	\$ 1,218,310	\$ 1,103,236	9.45%	\$ 5,394	4.69%

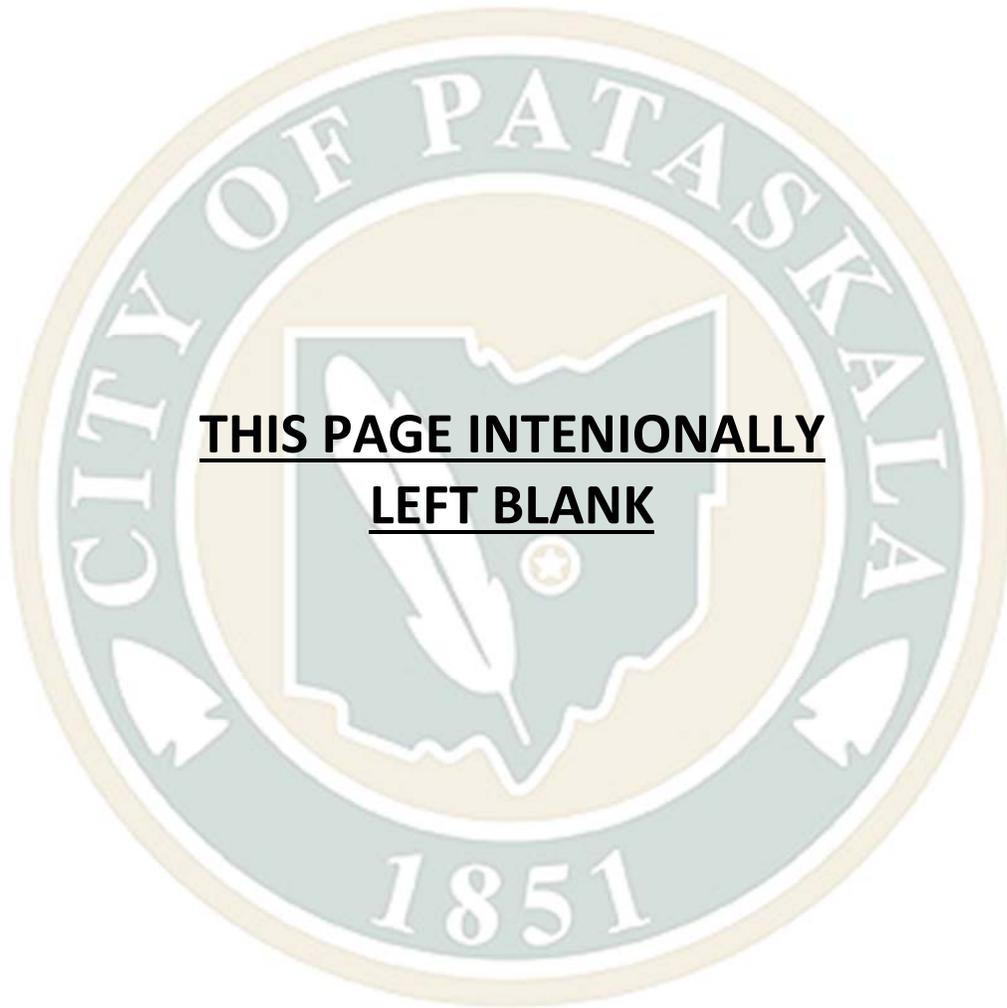
	YTD 2018	2018 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2017	YTD 2018 H/(L) YTD 2017	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 78,189	\$ 538,119	\$ 459,930	85.47%	\$ 86,240	\$ 373,690	69.44%	\$ 50,707	\$ 27,482	54.20%
Contractual Services	31,685	529,253	497,569	94.01%	254,934	242,634	45.84%	9,682	22,002	227.25%
General Operating	19,623	421,909	402,285	95.35%	272,081	130,205	30.86%	15,712	3,911	24.90%
Capital Outlay	-	6,000	6,000	-100.00%	-	6,000	100.00%	-	-	0.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 129,497	\$ 1,495,281	\$ 1,365,784	91.34%	\$ 613,255	\$ 752,529	50.33%	\$ 76,101	\$ 53,396	70.17%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 129,497	\$ 1,495,281	\$ 1,365,784	91.34%	\$ 613,255	\$ 752,529	50.33%	\$ 76,101	\$ 53,396	70.17%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,860,819	\$ 1,606,457			\$ 1,247,563			\$ 1,230,256	\$ 630,562	51.25%
		107.44%								

CITY OF PATASKALA, OHIO
 2018 REVENUE BUDGET ANALYSIS - Sewer Operations Fund (651)
 THROUGH JANUARY 31, 2018

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	\$ 120,467.77	\$ 1,231,890.00	\$ 1,111,422.23	\$ 1,231,890.00	\$ -
Charges for Service	\$ 110,368.04	\$ 1,208,500.00	\$ 1,098,131.96	\$ 1,208,500.00	\$ -
Utility	\$ 110,368.04	\$ 1,208,500.00	\$ 1,098,131.96	\$ 1,208,500.00	\$ -
Miscellaneous Revenue	\$ 10,099.73	\$ 23,390.00	\$ 13,290.27	\$ 23,390.00	\$ -
Investment Income	\$ 2,173.87	\$ 13,390.00	\$ 11,216.13	\$ 13,390.00	\$ -
Other Miscellaneous Revenue	\$ 7,925.86	\$ 10,000.00	\$ 2,074.14	\$ 10,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 120,467.77	\$ 1,231,890.00	\$ 1,111,422.23	\$ 1,231,890.00	\$ -

CITY OF PATASKALA, OHIO
 2018 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2018

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	\$ 129,496.71	\$ 613,255.14	\$ 1,495,280.70	\$ 752,528.85	\$ 1,319,022.00	\$ 158,558.70	\$ 17,700.00
General Government	\$ 26,169.93	\$ 21,745.41	\$ 151,540.80	\$ 103,625.46	\$ 149,601.00	\$ 1,939.80	\$ -
Salary & Related	\$ 6,505.02	\$ 3,576.01	\$ 61,351.00	\$ 51,269.97	\$ 61,351.00	\$ -	\$ -
Contractual Services	\$ 19,664.91	\$ 18,069.40	\$ 87,589.80	\$ 49,855.49	\$ 85,750.00	\$ 1,839.80	\$ -
General Operating	\$ -	\$ 100.00	\$ 2,600.00	\$ 2,500.00	\$ 2,500.00	\$ 100.00	\$ -
Court & Legal	\$ 2,500.00	\$ 7,000.00	\$ 34,500.00	\$ 25,000.00	\$ 25,000.00	\$ 9,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 2,500.00	\$ 7,000.00	\$ 34,500.00	\$ 25,000.00	\$ 25,000.00	\$ 9,500.00	\$ -
Finance	\$ 6,015.46	\$ 16,298.30	\$ 74,201.33	\$ 51,887.57	\$ 73,136.00	\$ 1,065.33	\$ -
Salary & Related	\$ 5,628.49	\$ 7,018.88	\$ 58,661.00	\$ 46,013.63	\$ 58,661.00	\$ -	\$ -
Contractual Services	\$ 386.97	\$ 9,279.42	\$ 15,540.33	\$ 5,873.94	\$ 14,475.00	\$ 1,065.33	\$ -
Sewer Utility	\$ 94,811.32	\$ 568,211.43	\$ 1,235,038.57	\$ 572,015.82	\$ 1,071,285.00	\$ 146,053.57	\$ 17,700.00
Salary & Related	\$ 66,055.38	\$ 75,645.23	\$ 418,106.73	\$ 276,406.12	\$ 400,346.00	\$ 60.73	\$ 17,700.00
Contractual Services	\$ 9,132.63	\$ 220,585.67	\$ 391,623.30	\$ 161,905.00	\$ 312,545.00	\$ 79,078.30	\$ -
General Operating	\$ 19,623.31	\$ 271,980.53	\$ 419,308.54	\$ 127,704.70	\$ 352,394.00	\$ 66,914.54	\$ -
Capital Outlay	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 129,496.71	\$ 613,255.14	\$ 1,495,280.70	\$ 752,528.85	\$ 1,319,022.00	\$ 158,558.70	\$ 17,700.00



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CITY OF PATASKALA, OHIO
SUMMARY OF INVESTMENTS
AS OF JANUARY 31, 2018

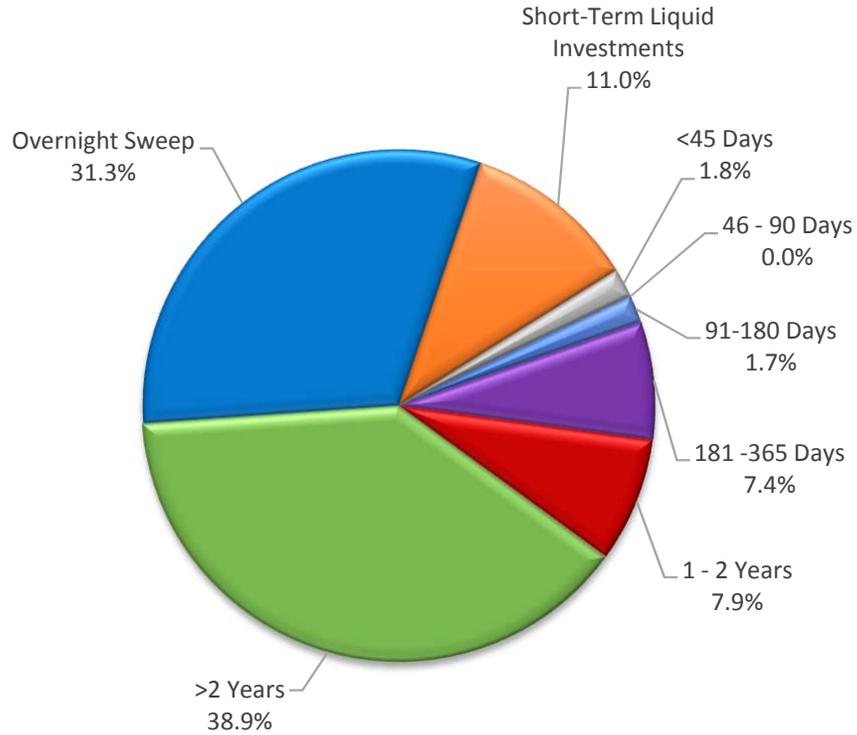
Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
Certificates of Deposit				
Bank CD	\$ 5,971,174.81	\$ 6,047,990.00	\$ (76,815.19)	1.999%
Non-Bank CD	490,960.40	490,000.00	960.40	1.975%
Total Certificates of Deposit	\$ 6,462,135.21	\$ 6,537,990.00	\$ (75,854.79)	1.997%
U.S. Government				
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	420,983.83	433,581.52	(12,597.69)	1.993%
FHLB	648,450.97	658,323.02	(9,872.05)	2.092%
FFCB	600,050.65	608,907.50	(8,856.85)	1.340%
Total GSE	\$ 1,669,485.45	\$ 1,700,812.04	\$ (31,326.59)	1.797%
Other Investments:				
Park National Bank Sweep	\$ 4,417,159.34	\$ 4,417,159.34	\$ -	0.890%
STAR Ohio	-	-	-	1.430%
Raymond James Money Market	17,400.32	17,400.32	-	0.660%
Total Other	\$ 4,434,559.66	\$ 4,434,559.66	\$ -	0.889%
Total Investment Portfolio	\$ 12,566,180.32	\$ 12,673,361.70	\$ (107,181.38)	1.582%

Investments by Institution:

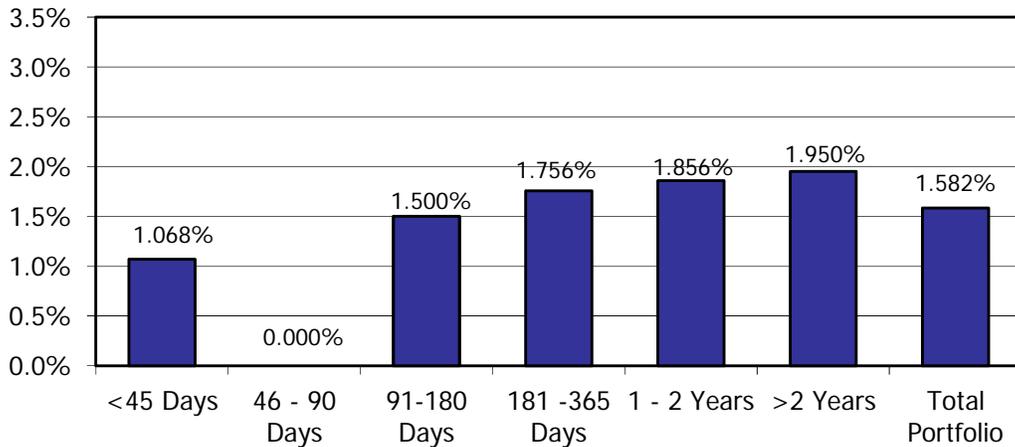
STAR Ohio	\$ -	\$ -	\$ -
Park National Bank	4,417,159.34	4,417,159.34	-
Raymond James	8,149,020.98	8,256,202.36	(107,181.38)
Total Investment Portfolio	\$ 12,566,180.32	\$ 12,673,361.70	\$ (107,181.38)

CITY OF PATASKALA, OHIO
INVESTMENT PORTFOLIO ANALYSIS
For the Period Ended January 31, 2018

Investment Maturity Composition



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



City of Pataskala Account Summary

Account No. 28852868

Closing Value \$8,149,020.98



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 9 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	\$ 8,168,162.44	\$ 8,168,162.44
Deposits	\$ 0.00	\$ 0.00
Income	\$ 11,271.87	\$ 11,271.87
Withdrawals	\$ 0.00	\$ 0.00
Expenses	\$ 0.00	\$ 0.00
Change in Value	\$ (30,413.33)	\$ (30,413.33)
Ending Balance	\$ 8,149,020.98	\$ 8,149,020.98
Purchases	\$ 0.00	\$ 0.00
Sales/Redemptions	\$ 0.00	\$ 0.00

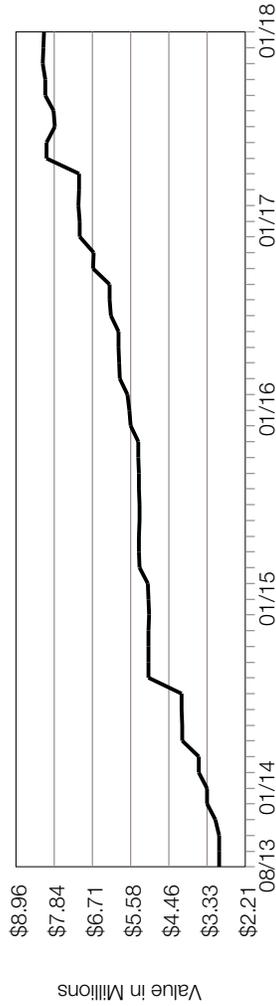
Dollar-Weighted Performance

See Understanding Your Statement for important information about these calculations.

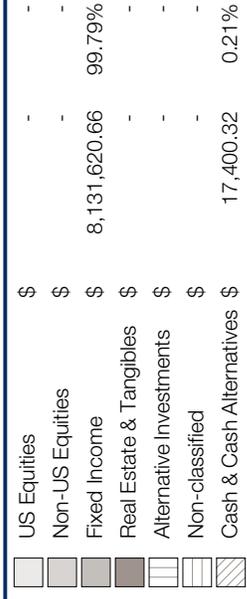
	YTD	2017	2016
Performance Inception 08/23/13	(0.23)%	0.75%	1.60%

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

Value Over Time



Asset Allocation Analysis



Cash & Cash Alternatives

Money Markets

Description	(Symbol)	Quantity	Price	Value	Estimated Income Yield	Estimated Annual Income
Eagle Class - JPMorgan U.S. Government Money Market Fund (JUGXX) - Selected Sweep Option		17,400.320	\$1.000	\$17,400.32	0.66%	\$114.84
Money Markets Total				\$17,400.32		\$114.84
Cash & Cash Alternatives Total				\$17,400.32		\$114.84

Fixed Income ❖

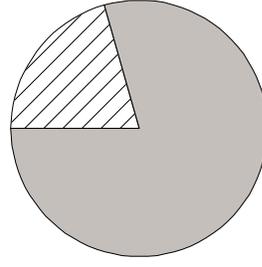
Credit Quality Analysis

Lowest Available *	Period Value	Current Percentage Allocation
U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 1,669,485.45	20.53%
ABS/MBS/CMOs	\$ 0.00	0.00%
Certificates of Deposit (CDs)	\$ 6,462,135.21	79.47%
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	\$ 1,294,321.35	15.92%
1 to < 3 yrs	\$ 2,703,347.18	33.24%
3 to < 7 yrs	\$ 4,133,952.13	50.84%
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 1.2500% DUE 11/23/2021 Callable 02/23/2018 @ 100.000 (3130A9WC1)	\$175,000.00	\$2,187.50	05/09/2017	\$97.464	\$170,562.00	\$407.12	\$173,250.00 \$(2,688.00)	\$173,250.00 ^A \$(2,688.00)
Step Schedule: 1.375% on November 23, 2018, 1.500% on May 23, 2019, 1.750% on November 23, 2019, 2.000% on May 23, 2020, 3.250% on November 23, 2020, 5.500% on May 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 STEPPED CPN 1.5000% DUE 02/23/2022 Callable 02/23/2018 @ 100.000 (3130AAGR2)	\$250,000.00	\$3,750.00	01/25/2017	\$98.393	\$245,982.50	\$1,635.42	\$249,875.00 \$(3,892.50)	\$249,875.00 ^A \$(3,892.50)
Step Schedule: 1.750% on August 23, 2018, 2.000% on August 23, 2019, 2.500% on February 23, 2020, 3.000% on August 23, 2020, 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 02/06/2018 @ 100.000 FACTOR: .14705882 (313380Z75)	\$105,000.00	\$1,438.50	10/07/2015	\$98.423	\$15,197.67	\$56.41	\$15,418.02 \$(220.35)	\$15,418.02 ^A \$(220.35)
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 02/06/2018 @ 100.000 (313380ZNO)	\$220,000.00	\$3,190.00	09/18/2015	\$98.504	\$216,708.80	\$726.61	\$219,780.00 \$(3,071.20)	\$219,780.00 ^A \$(3,071.20)
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 1.2000% DUE 01/08/2019 Callable (3135EFHQ3)	\$315,000.00	\$3,780.00	12/01/2015	\$99.356	\$312,971.40	\$231.00	\$314,055.00 \$(1,083.60)	\$314,055.00 \$(1,083.60)
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 1.3700% DUE 10/06/2020 Callable (3135EGXU4)	\$295,000.00	\$4,041.50	10/18/2016	\$97.315	\$287,079.25	\$1,279.81	\$294,852.50 \$(7,773.25)	\$294,852.50 \$(7,773.25)
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 (3134GAMW1)	\$205,000.00	\$2,050.00	10/18/2016	\$97.083	\$199,020.15	\$683.33	\$204,692.50 \$(5,672.35)	\$204,692.50 \$(5,672.35)
Step Schedule: 1.250% on March 30, 2018, 1.500% on March 30, 2019, 2.000% on March 30, 2020, 4.000% on September 30, 2020, 6.000% on March 30, 2021 Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable								
FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE 1.6500% DUE 11/24/2021 Callable 02/24/2018 @ 100.000 (3134GAWL4)	\$232,000.00	\$3,828.00	12/06/2016	\$95.674	\$221,963.68	\$701.80	\$228,889.02 \$(6,925.34)	\$228,889.02 \$(6,925.34)
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	\$1,797,000.00	\$24,265.50			\$1,669,485.45	\$5,721.50	\$1,700,812.04 \$(31,326.59)	\$1,700,812.04 \$(31,326.59)

* 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 2.1000% DUE 11/30/2020 (02006L6Y4) Ratings Information: Not Rated	\$100,000.00	\$2,100.00	11/28/2017	\$99.407	\$99,407.00	\$356.71	\$100,000.00 \$(593.00)	\$100,000.00 ^A \$(593.00)
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	\$98.522	\$147,783.00	\$780.82	\$150,000.00 \$(2,217.00)	\$150,000.00 ^A \$(2,217.00)
AMERICAN EXPRESS BANK, FSB SALT LAKE CITY, UT FDIC # 35328 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/21/2019 (02587CAW0) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	08/15/2014	\$100.023	\$245,056.35	\$2,297.63	\$245,000.00 \$56.35	\$245,000.00 ^A \$56.35
BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 04/16/18 1.7500% DUE 07/26/2022 Callable 04/16/2018 @ 100.000 (05581WQF5) Step Schedule: 2.000% on July 26, 2019, 2.500% on July 26, 2020, 5.000% on July 26, 2021 Ratings Information: Not Rated	\$210,000.00	\$3,675.00	07/13/2017	\$98.816	\$207,513.60	\$50.34	\$210,000.00 \$(2,486.40)	\$210,000.00 ^A \$(2,486.40)
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	\$99.953	\$244,884.85	\$2,311.72	\$245,000.00 \$(115.15)	\$245,000.00 ^A \$(115.15)



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 2.3500% DUE 07/08/2020 (140420TE0) Ratings Information: Not Rated	\$97,000.00	\$2,279.50	07/02/2015	\$100.236	\$97,228.92	\$143.64	\$97,000.00 \$228.92	\$97,000.00 ^A \$228.92
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	\$100.083	\$148,122.84	\$1,604.08	\$147,990.53 \$132.31	\$147,990.53 ^A \$132.31
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	\$100.083	\$100,083.00	\$1,083.84	\$99,943.20 \$139.80	\$99,943.20 ^A \$139.80
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	\$98.671	\$143,072.95	\$1,319.70	\$145,000.00 \$(1,927.05)	\$145,000.00 ^A \$(1,927.05)
COMMERCIAL BANK HARROGATE, TN FDIC # 22354 CERTIFICATE OF DEPOSIT MONTHLY 1.5000% DUE 05/21/2018 (20143PDC1) Ratings Information: Not Rated	\$245,000.00	\$3,675.00	08/15/2014	\$99.991	\$244,977.95	\$120.82	\$245,000.00 \$(22.05)	\$245,000.00 ^A \$(22.05)
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	\$100.168	\$245,411.60	\$1,989.53	\$245,000.00 \$411.60	\$245,000.00 ^A \$411.60



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)
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	\$100.196	\$245,480.20	\$2,094.25	\$245,000.00 \$480.20	\$245,000.00 ^A \$480.20
ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4) Ratings Information: Not Rated	\$245,000.00	\$5,022.50	08/22/2017	\$97.871	\$239,783.95	\$316.49	\$245,000.00 \$(5,216.05)	\$245,000.00 ^A \$(5,216.05)
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	\$99.442	\$109,386.20	\$963.78	\$110,000.00 \$(613.80)	\$110,000.00 ^A \$(613.80)
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	\$99.286	\$134,036.10	\$1,020.82	\$134,991.85 \$(955.75)	\$134,991.85 ^A \$(955.75)
EXCHANGE BK FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/13/18 2.0500% DUE 09/13/2022 Callable 02/13/2018 @ 100.000 (301074CM0) Ratings Information: Not Rated	\$245,000.00	\$5,022.50	09/11/2017	\$97.862	\$239,761.90	\$247.68	\$245,000.00 \$(5,238.10)	\$245,000.00 ^A \$(5,238.10)



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)
FIDELITY CO-OP BK FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 02/24/18 1.0000% DUE 06/24/2021 Callable 02/24/2018 @ 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	\$97.919	\$156,670.40	\$30.68	\$160,000.00 \$(3,329.60)	\$160,000.00 ^A \$(3,329.60)
FIDELITY CO-OP BK FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 02/19/18 1.6000% DUE 05/19/2022 Callable 02/19/2018 @ 100.000 (316077CU8) Step Schedule: 2.000% on May 19, 2019, 2.400% on May 19, 2020, 3.000% on May 19, 2021 Ratings Information: Not Rated	\$85,000.00	\$1,360.00	05/16/2017	\$98.695	\$83,890.75	\$44.71	\$85,000.00 \$(1,109.25)	\$85,000.00 ^A \$(1,109.25)
FIRST BK HIGHLAND PARK HIGHLAND PARK, IL FDIC # 17470 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 08/02/2022 (319141HA8) Ratings Information: Not Rated	\$33,000.00	\$726.00	09/14/2017	\$98.640	\$32,551.20	\$362.01	\$33,064.42 \$(513.22)	\$33,059.79 \$(508.59)
FIRST ST BK OF DEQUEEN DEQUEEN, AR FDIC # 21805 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 02/13/18 1.5000% DUE 12/13/2021 Callable 02/13/2018 @ 100.000 (336460CB4) Step Schedule: 1.750% on December 13, 2018, 2.100% on December 13, 2019, 2.350% on December 13, 2020 Ratings Information: Not Rated	\$245,000.00	\$3,675.00	12/08/2016	\$98.215	\$240,626.75	\$181.23	\$245,000.00 \$(4,373.25)	\$245,000.00 ^A \$(4,373.25)



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)
GOLDMAN SACHS BANK NEW YORK, NY FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 08/28/2018 (38147JKW1) Ratings Information: Not Rated	\$245,000.00	\$4,777.50	08/23/2013	\$100.196	\$245,480.20	\$2,041.89	\$245,000.00 \$480.20	\$245,000.00 ^A \$480.20
GRANT CITY BANK FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/13/18 1.5000% DUE 07/13/2021 Callable 02/13/2018 @ 100.000 (38762PBN1) Ratings Information: Not Rated	\$245,000.00	\$3,675.00	06/24/2016	\$97.474	\$238,811.30	\$181.23	\$245,000.00 \$(6,188.70)	\$245,000.00 ^A \$(6,188.70)
HSBC BANK USA, NA MCLEAN, VA FDIC # 57890 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 07/14/19 2.3000% DUE 07/14/2022 Callable 07/14/2019 @ 100.000 (40434YLE5) Ratings Information: Not Rated	\$245,000.00	\$5,635.00	07/13/2017	\$99.120	\$242,844.00	\$262.45	\$245,000.00 \$(2,156.00)	\$245,000.00 ^A \$(2,156.00)
INTERNATIONAL BANK CHICAGO CHICAGO, IL FDIC # 33708 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/31/18 2.1000% DUE 07/29/2022 Callable 01/31/2018 @ 100.000 (45906ABP1) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	07/26/2017	\$98.225	\$240,651.25		\$245,000.00 \$(4,348.75)	\$245,000.00 ^A \$(4,348.75)



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)
JP MORGAN CHASE BANK, NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 03/04/18 1.0000% DUE 03/04/2020 Callable 03/04/2018 @ 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	\$99.026	\$158,441.60	\$254.25	\$160,000.00 \$(1,558.40)	\$160,000.00 ^A \$(1,558.40)
JPMORGAN CHASE BANK NA COLUMBUS, GA FDIC # 628 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 02/16/18 1.6500% DUE 08/16/2021 Callable 02/16/2018 @ 100.000 (48126XAH8) Ratings Information: Not Rated	\$90,000.00	\$1,485.00	08/11/2016	\$96.864	\$87,177.60	\$309.20	\$90,000.00 \$(2,822.40)	\$90,000.00 ^A \$(2,822.40)
MECHANICS CO-OP BK TAUNTON, MA FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0) Ratings Information: Not Rated	\$245,000.00	\$5,022.50	05/10/2017	\$98.214	\$240,624.30	\$68.80	\$245,000.00 \$(4,375.70)	\$245,000.00 ^A \$(4,375.70)
MIDCOUNTRY BANK MARION, IL FDIC # 28865 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/24/18 2.1000% DUE 07/25/2022 Callable 07/24/2018 @ 100.000 (59565QC H6) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	07/19/2017	\$98.240	\$240,688.00	\$98.67	\$245,000.00 \$(4,312.00)	\$245,000.00 ^A \$(4,312.00)



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 NORWICH, NY FDIC # 7230 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/20/2019 (628779FN5) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	08/12/2014	\$99.938	\$244,848.10	\$2,311.72	\$245,000.00 \$(151.90)	\$245,000.00 ^A \$(151.90)
NATIONAL BK OF CMRC FDIC # 14266 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/08/18 1.3500% DUE 03/09/2020 Callable 02/08/2018 @ 100.000 (633368DX0) Ratings Information: Not Rated	\$160,000.00	\$2,160.00	03/01/2016	\$98.305	\$157,288.00	\$136.11	\$160,000.00 \$(2,712.00)	\$160,000.00 ^A \$(2,712.00)
NORTHWOODS BANK OF MINNESOTA FDIC # 1415 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 02/17/18 1.5000% DUE 05/17/2021 Callable 02/17/2018 @ 100.000 (66858UBB2) Step Schedule: 1.700% on May 17, 2018, 2.000% on May 17, 2019, 2.400% on May 17, 2020 Ratings Information: Not Rated	\$245,000.00	\$3,675.00	05/09/2017	\$98.765	\$241,974.25	\$140.96	\$245,000.00 \$(3,025.75)	\$245,000.00 ^A \$(3,025.75)
PRIVATEBANK & TC CHICAGO, IL 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	\$96.821	\$237,211.45	\$1,570.68	\$245,000.00 \$(7,788.55)	\$245,000.00 ^A \$(7,788.55)



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)
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	\$97.104	\$237,904.80	\$343.34	\$245,000.00 \$(7,095.20)	\$245,000.00 ^A \$(7,095.20)
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	\$97.487	\$87,738.30	\$60.41	\$90,000.00 \$(2,261.70)	\$90,000.00 ^A \$(2,261.70)
WELLS FARGO BK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 04/30/18 1.2500% DUE 04/30/2020 Callable 04/30/2018 @ 100.000 (94986TTT4) Step Schedule: 2.000% on April 30, 2018, 4.500% on April 30, 2019 Ratings Information: Not Rated	\$155,000.00	\$1,937.50	04/24/2015	\$99.821	\$154,722.55	\$5.31	\$155,000.00 \$(277.45)	\$155,000.00 ^A \$(277.45)
Certificates of Deposit (CDs)	\$6,538,000.00	\$119,154.50			\$6,462,135.21	\$25,105.50	\$6,537,990.00 \$(75,854.79)	\$6,537,985.37 \$(75,850.16)
Total								
Fixed Income Total		\$143,420.00			\$8,131,620.66	\$30,827.00		

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

Fixed Income Total

\$8,131,620.66

\$143,420.00

\$30,827.00

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

Portfolio Total \$8,149,020.98

Accrued Interest Total \$30,827.00



Activity Summary

Income Type	This Statement	Year to Date
Dividends at Eagle-JPM MIMKT Funds	\$6.68	\$6.68
Interest - Taxable	\$11,265.19	\$11,265.19
Total Income	\$11,271.87	\$11,271.87

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			Beginning Balance				\$6,128.45	
01/08/2018	Income	Interest - Taxable	FEDERAL FARM CREDIT BANKS DEBENTURE 1.2000% DUE 01/08/2019 Callable 02/06/2018 @ 100.000 (3133EFHQ3)			\$1,890.00	\$8,018.45	Paid on 315,000
01/08/2018	Income	Interest - Taxable	NATIONAL BK OF CMRC FDIC # 14266 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/08/18 1.3500% DUE 03/09/2020 Callable 02/08/2018 @ 100.000 (633368DX0)			\$183.45	\$8,201.90	Paid on 160,000
01/08/2018	Income	Interest - Taxable	CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3500% DUE 07/08/2020 (140420TE0)			\$1,149.12	\$9,351.02	Paid on 97,000
01/08/2018	Income	Interest - Taxable	ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)			\$426.57	\$9,777.59	Paid on 245,000
01/16/2018	Income	Interest - Taxable	EXCHANGE BK FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/13/18 2.0500% DUE 09/13/2022 Callable 02/13/2018 @ 100.000 (301074CM0)			\$426.57	\$10,204.16	Paid on 245,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
01/16/2018	Income	Interest - Taxable	HSBC BANK USA, NA MCLEAN, VA FDIC # 57890 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 07/14/19 2.3000% DUE 07/14/2022 Callable 07/14/2019 @ 100.000 (40434YLE5)			\$2,840.66	\$13,044.82	Paid on 245,000
01/16/2018	Income	Interest - Taxable	GRANT CTY BANK FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/13/18 1.5000% DUE 07/13/2021 Callable 02/13/2018 @ 100.000 (38762PPBN1)			\$312.12	\$13,356.94	Paid on 245,000
01/16/2018	Income	Interest - Taxable	FIRST ST BK OF DEQUEEN DEQUEEN, AR FDIC # 21805 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 02/13/18 1.5000% DUE 12/13/2021 Callable 02/13/2018 @ 100.000 (336460CB4)			\$312.12	\$13,669.06	Paid on 245,000
01/17/2018	Income	Interest - Taxable	NORTHWOODS BANK OF MINNESOTA FDIC # 1415 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 02/17/18 1.5000% DUE 05/17/2021 Callable 02/17/2018 @ 100.000 (66858UBB2)			\$312.12	\$13,981.18	Paid on 245,000
01/17/2018	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	\$14,114.95	Paid on 90,000
01/19/2018	Income	Interest - Taxable	FIDELITY CO-OP BK FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 02/19/18 1.6000% DUE 05/19/2022 Callable 02/19/2018 @ 100.000 (316077CU8)			\$115.51	\$14,230.46	Paid on 85,000
01/19/2018	Income	Interest - Taxable	COMMERCIAL BANK HARROGATE, TN FDIC # 22354 CERTIFICATE OF DEPOSIT MONTHLY 1.5000% DUE 05/21/2018 (20143PDC1)			\$312.12	\$14,542.58	Paid on 245,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
01/24/2018	Income	Interest - Taxable	FIDELITY CO-OP BK FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTISTEP CALLABLE BEGINNING 02/24/18 1.0000% DUE 06/24/2021 Callable 02/24/2018 @ 100.000 (316077CN4)			\$135.89	\$14,678.47	Paid on 160,000
01/24/2018	Income	Interest - Taxable	MIDCOUNTRY BANK MARION, IL FDIC # 28865 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/24/18 2.1000% DUE 07/25/2022 Callable 07/24/2018 @ 100.000 (59565QCH6)			\$436.97	\$15,115.44	Paid on 245,000
01/26/2018	Income	Interest - Taxable	BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY MULTISTEP CALLABLE BEGINNING 04/16/18 1.7500% DUE 07/26/2022 Callable 04/16/2018 @ 100.000 (05581WQF5)			\$926.30	\$16,041.74	Paid on 210,000
01/26/2018	Income	Interest - Taxable	MECHANICS CO-OP BK TAUNTON, MA FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0)			\$426.57	\$16,468.31	Paid on 245,000
01/30/2018	Income	Interest - Taxable	WELLS FARGO BK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT QTRLY MULTISTEP CALLABLE BEGINNING 04/30/18 1.2500% DUE 04/30/2020 Callable 04/30/2018 @ 100.000 (94986TTT4)			\$488.36	\$16,956.67	Paid on 155,000
01/31/2018	Income	Interest - Taxable	INTERNATIONAL BANK CHICAGO CHICAGO, IL FDIC # 33708 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/31/18 2.1000% DUE 07/29/2022 Callable 01/31/2018 @ 100.000 (45906ABP1)			\$436.97	\$17,393.64	Paid on 245,000
01/31/2018	Income	Dividend at Eagle-JPM MMKT Funds	EAGLE-JPM US Gov (JJGXX)			\$6.68	\$17,400.32	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
12/29/2017	Beginning Balance		\$6,128.45				
01/08/2018	Transfer To	\$3,649.14	\$9,777.59	01/26/2018	Transfer To	\$1,352.87	\$16,468.31
01/16/2018	Transfer To	\$3,891.47	\$13,669.06	01/30/2018	Transfer To	\$488.36	\$16,956.67
01/17/2018	Transfer To	\$445.89	\$14,114.95	01/31/2018	Transfer To	\$436.97	\$17,393.64
01/19/2018	Transfer To	\$427.63	\$14,542.58	01/31/2018	Dividend at Eagle-JPM MMKT Funds	\$6.68	\$17,400.32
01/24/2018	Transfer To	\$572.86	\$15,115.44				

Future Payments

Future Interest Payments

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
FIRST BK HIGHLAND PARK HIGHLAND PARK, IL FDIC # 17470 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 08/02/2022 (319141HA8)		01/16/2018	02/02/2018	\$365.98	2.20% coupon x 33,000,000 par value
ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJ14)		01/22/2018	02/08/2018	\$426.57	2.05% coupon x 245,000,000 par value
NATIONAL BK OF CMRC FDIC # 14286 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/08/18 1.3500% DUE 03/09/2020 Callable 02/08/2018 @ 100.000 (633368DX0)		01/22/2018	02/08/2018	\$183.45	1.35% coupon x 160,000,000 par value
CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (140420UF5)		01/26/2018	02/12/2018	\$1,715.99	2.30% coupon x 148,000,000 par value
CAPITAL ONE NA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (14042E5M8)		01/26/2018	02/12/2018	\$1,159.45	2.30% coupon x 100,000,000 par value
EXCHANGE BK FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/13/18 2.0500% DUE 09/13/2022 Callable 02/13/2018 @ 100.000 (301074CM0)		01/27/2018	02/13/2018	\$426.57	2.05% coupon x 245,000,000 par value
FIRST ST BK OF DEQUEEN DEQUEEN, AR FDIC # 21805 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 02/13/18 1.5000% DUE 12/13/2021 Callable 02/13/2018 @ 100.000 (336460CB4)		01/27/2018	02/13/2018	\$312.12	1.50% coupon x 245,000,000 par value



Future Payments (continued)

Future Interest Payments (continued) [◇]

Description (Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
GRANT CTY BANK FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/13/18 1.5000% DUE 07/13/2021 Callable 02/13/2018 @ 100.000 (38762PBN1)	01/27/2018	02/13/2018	\$312.12	1.50% coupon x 245,000.000 par value
Future Interest Payments Total			\$4,902.25	

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





END OF REPORT



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