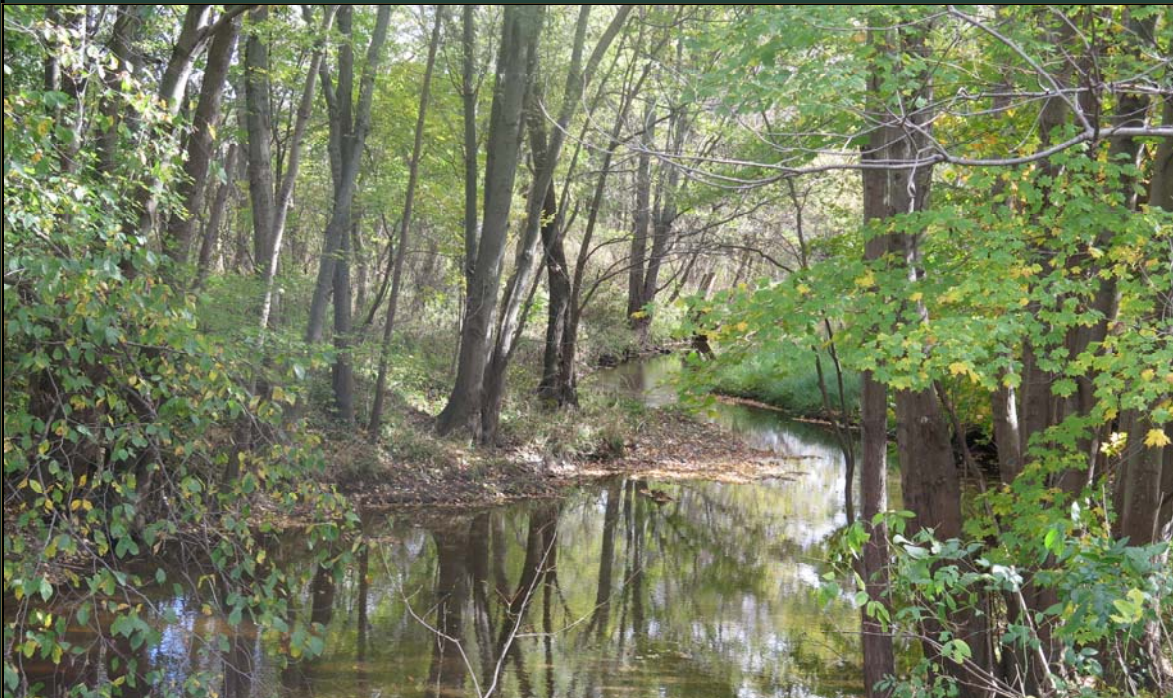




**City of Pataskala, Ohio**  
**Finance Department**  
**Report to Council**  
*For the Period Ended*  
*December 31, 2018*







# **City of Pataskala, Ohio Finance Department**

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

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**James M. Nicholson**  
*Finance Director*



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

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**CITY OF PATASKALA, OHIO**  
**December 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:** January 14, 2019

**RE:** **December 2018 Financial Condition Report and Year-End Review**

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We have now officially closed the books on 2018, and I am pleased to present this report on the financial condition of the city along with a review of the major projects and initiatives undertaken by the department during 2018. As you will see from the brief summary of the most significant accomplishments, the Finance Department has been both busy and productive during 2018.

- **2017 Financial Reporting & Audit** – We completed the 1<sup>st</sup> year of a 2-year contract extension with the city's audit firm, Julian & Grube (J&G), with the successful audit of the 2017 financial statements and Comprehensive Annual Financial Report (CAFR). We supported the audit team in their review and audit of the city's financials, the result of which is that we once again received a clean audit opinion, with no verbal comments or recommendations given. The city has an outstanding working relationship with J&G which has made the audit process relatively painless. As we are nearing 5 years with J&G for audit services, however, the Ohio Auditor of State's office will most likely require the city to issue an RFP for audit services beginning with the 2019 fiscal year. The AOS staff manages that process on behalf of the city with our input and feedback during the process.

The Finance staff developed all the necessary schedules and reports for the successful conversion of our cash basis financial statements for fiscal year 2017 to the modified accrual basis (GAAP) format recommended by the Ohio Auditor of State. Completed the development and publication of the 2017 Comprehensive Annual Financial Report (CAFR), including preparing the letter of transmittal and Management's Discussion and Analysis (MD&A). The city was once again awarded the Government Finance Officers Association's (GFOA) *Certificate of Achievement for Excellence in Financial Reporting* award for our 2016 CAFR. This represents the 9<sup>th</sup> consecutive year that the city's Finance department has received this award. We also received our 9<sup>th</sup> consecutive Ohio Auditor of State's *Award with Distinction* for our 2016 financial reporting. Of significant note was that, once again, we were in good company as only four Licking County entities (the others being the City of Newark, Heath CSD and Newark CSD) received this award for 2017.

- **Popular Annual Financial Reporting** – We again published a more user-friendly financial report which highlighted the overall financial condition of the city and its' key funds. The city's Popular Annual Financial Report, or PAFR, was sent to all residents of the city, and was also published on the city's website. The goal and intent of the document was to make governmental finance easier for Pataskala residents to understand, and to also provide greater transparency. This was the second time we published the report and submitted to the GFOA for consideration in their award program. We just received notification from the GFOA that our 2017 PAFR document was awarded their *Award for Outstanding Achievement in Popular Annual Financial Reporting*. This is the second year we've received the award, and we plan to continue this program for 2018 financial reporting.
- **2018 Debt Issuances** – In February we issued \$4.6 million in new money financing for the construction

of the new Police station. The deal was structured as a 15-year bank placement and the deal was awarded to JP Morgan Chase bank. At pricing, we received a rate of 2.74% for the entire issuance which is callable throughout the life of the bonds.

- **2019-2023 Capital Improvement Program** – Maintained the Microsoft Access-based program which was initially implemented for the 2014 budget and is used for documenting and reporting on proposed capital improvement projects. This approach provides the city with the capability to report on each project, including: a brief description of the project; funding sources; asset type; timing of purchase, etc. In addition, establishing a 5-year capital spending program is a GFOA ‘Best Practice’, and enables the development of extended city budgetary projections and potential funding issues.
- **2019-2023 Operating Budget** – Developed a comprehensive 5-year operating financial forecast, including the 2019 budget which was approved by Council in November 2018 – continuing the last two consecutive years of early approvals by Council. This multi-year approach is also a GFOA ‘Best Practice’ and provides the city with the ability to forecast future fund balance and the ability of the city to fund specific projects and initiatives. The multi-year forecast also provided the city with the ability to determine the optimal allocation of the income tax to be able to provide the necessary funding, as well as incorporating current and anticipated debt service requirements.
- **Affordable Care Act** – We continued to maintain and update our systems associated with the Affordable Care Act (ACA) employer reporting requirements. The information required to create the 2017 IRS Forms 1094 and 1095 was completed in December, and the forms were issued in early-January 2018 - well in advance of the IRS January 31 deadline. We are in good shape to issue the required 2018 forms prior to the February 28, 2019 deadline.
- **Open Checkbook** – The Pataskala Finance department was one of the very first in the state to participate in the Ohio Treasurer’s Open Checkbook initiative, and we successfully went live on the system in 2015. This system puts information on city spending at its’ residents (as well as other interested parties) fingertips, and we continue to update the financial information on a monthly basis.
- **Accounts Payable/Banking Services** – During 2018, the department processed a total of 271 payment batches covering a total of 4,245 invoices. This represents an increase of nearly 13% from 2017 in the number of transactions processed. Although the Finance department implemented ACH vendor payment capability in 2015, many vendors continue to receive physical checks for payments. The ACH payment process enables our vendors to elect to receive their funds via direct deposit instead of having to wait for a printed check to reach them in the mail. Additionally, it saves the city the cost of check stock and postage. We continue to encourage vendors to adopt ACH payment and a number made that switch in 2018.
- **Employee Health Insurance** – We managed another successful employee open enrollment period for medical, dental and vision insurance. The city continues to participate in the Central Ohio Healthcare Consortium (COHCC) – a group of (now) 11 central Ohio municipalities. The city accepted a proposed 9.8% premium rate increase from COHCC for our 2019 health insurance renewal. This follows a 2.5% decrease for 2018. We are anticipating seeing a lower rate in September for the 2020 renewal. The 2019 employee contribution rates will continue to remain at 10% (pursuant to labor contracts) and the employee deductibles remain unchanged from 2018.
- **Human Resources** – I provided support to city departments in the recruiting and hiring of a number of new employees. During 2018, the city hired 8 new employees, which included: an Equipment Operator, Accounting Clerk (2), Parks Manager, Utility Field Technician and three (3) Police Officers. In addition, I managed the recruiting process for a part-time Human Resources Manager, however, the search was unsuccessful.



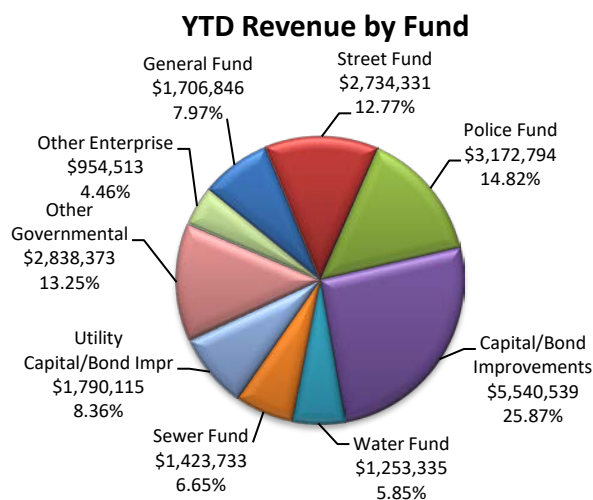
- **Investments** – I continue to manage the city’s growing investment portfolio. The total year-end value of the portfolio is now approximately \$17.16 million and has been invested as follows: \$1.37 million in agency/GSE securities (FNMA, FHLMC, etc.); \$7.28 million in negotiable Certificates of Deposit (CDs); \$4.69 million in overnight sweep; \$2.57 million in STAR Ohio and \$253 million in a governmental money market fund (MMF). The total portfolio has a current composite yield of approximately 2.206%. The actively managed (e.g. non-sweep/STAR) portfolio, however, has a yield to maturity (YTM) at cost of 2.25%, and a yield to worst (YTW) of 2.107%.
- **Pataskala JEDD** – Very little occurred during 2018 in the JEDD from an accounting perspective. It received notification from the City of Newark that only \$3.5 thousand in revenue had been received in December that they have not yet been distributed to the parties. The only spending was on the state-required audit. As activity is beginning to ‘heat up’ in the park, we would anticipate this becoming more active in 2019.
- **State & National GFOA** – In 2016, I was elected by the membership of the national Government Finance Officers Association (GFOA) to serve a 3-year term on the organization’s Executive Board, and I am currently in my 3<sup>rd</sup> and final year on the board in 2019. I continue to be humbled by the recognition and honor, as this national board is comprised of only 18 members from the 20,000+ members from the United States and Canada. As part of that office, I also serve as an *ex officio* member of the GFOA’s Budget and Fiscal Policy Committee. This committee develops new ‘best practices’ and updates/maintains existing policies.

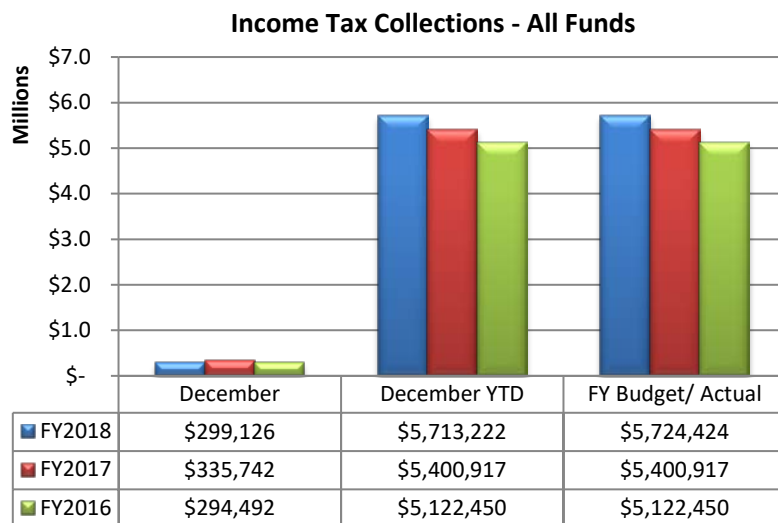
At the 2018 Ohio GFOA annual conference in September, I was sworn in as the President of the organization for the 2018-2019 term. As a member of the group’s Education Committee, I presented a one-day workshop in Cleveland for the Ohio GFOA entitled ‘Introduction to the Finance Office’, which was targeted to new fiscal officers and recently elected officials. The class had a total of 72 participants from across the state of Ohio and reflected a wide variety of both experience and responsibilities. I also developed and presented a session on ‘Basics of Budgeting’ to the attendees of the Ohio GFOA’s annual conference.

## YEAR-END FINANCIAL REVIEW - REVENUE/RECEIPTS

On a full-year cash basis, the city collected approximately \$21.4 million in total revenue from all sources, or 83.14% of the full-year budget. This total is somewhat understated, however, due to the non-collection of \$4.83 million in ODOT and OPWC reimbursements related to road projects. Excluding that item from the calculation results in a collection rate equal to 102.39% of the final budget. Income tax collections ended the year on target with budget, while fines and forfeiture revenues ended the year approximately \$12.0 thousand lower than budget.

Income tax collections for the month of December were \$299.1 thousand (equal to 5.23% of budget) and were \$36.6 thousand (10.91%) lower than last year when compared to December 2017. Total full-year 2018 collections were \$5.71 million (99.8% of budget) and, when compared to a December 2017 full-year total of \$5.40 million, are \$312.3 thousand (5.78%) higher. This revenue category missed the forecast by only \$11.2 thousand, or 0.2%



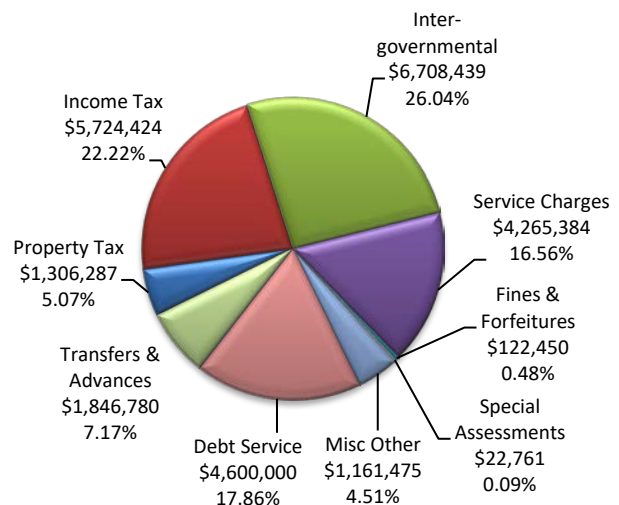


The city received both of our 2018 semi-annual property tax settlements from Licking County, as well as the 2018 homestead and rollback settlements from the State of Ohio. Total property taxes received to-date were \$1.35 million and are \$215.2 thousand (18.91%) higher than the same period in 2017. The 2018 budget in this line was \$1.31 million and was projected to be up by \$168.3 thousand (14.79%) from FY 2017 receipts.

Intergovernmental revenues represent one of the other 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 \$6.71 million was budgeted, with \$5.18 million of the total expected to come from grants and loans. Through year-end, approximately \$1.94 million has been collected (28.92% of the category budget). Although this category ended the year well below budget, it is important to note that approximately \$4.84 million in in state grant funding has not yet been received for Mink Street phase II improvements currently in the process of being 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 \$4.27 million was budgeted for total service charge revenues. Full-year collections were \$4.69 million, or 110.0% of budget. The full-year total is up by \$445.2 thousand (10.48%) when compared to 2017. At \$3.90 million or 91.51% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through December 31 were \$4.32 million, or 110.8% of the full-year budget in this line item. A key driver of the increase was the receipt of \$1.74 million in tap/capacity fees and monthly customer CIP fees in 2018, an increase of \$375.9 thousand (27.55%) from 2017.

#### All Funds Revenue - Budget



#### EXPENDITURES/SPENDING

Once again, spending for the year was significantly better (lower) than expectations, and was the result of: (1) large dollar projects extending into 2019; (2) reduced spending on supplies and materials; and (3) several proposed projects not undertaken. The approved expenditure budget for all funds was \$29.17 million, and the spent and encumbered (e.g., purchase orders issued) was \$21.5 million, or a total of \$7.66 million (26.26%) below budget. Through December 31, the combined all-funds total cash balance (excludes

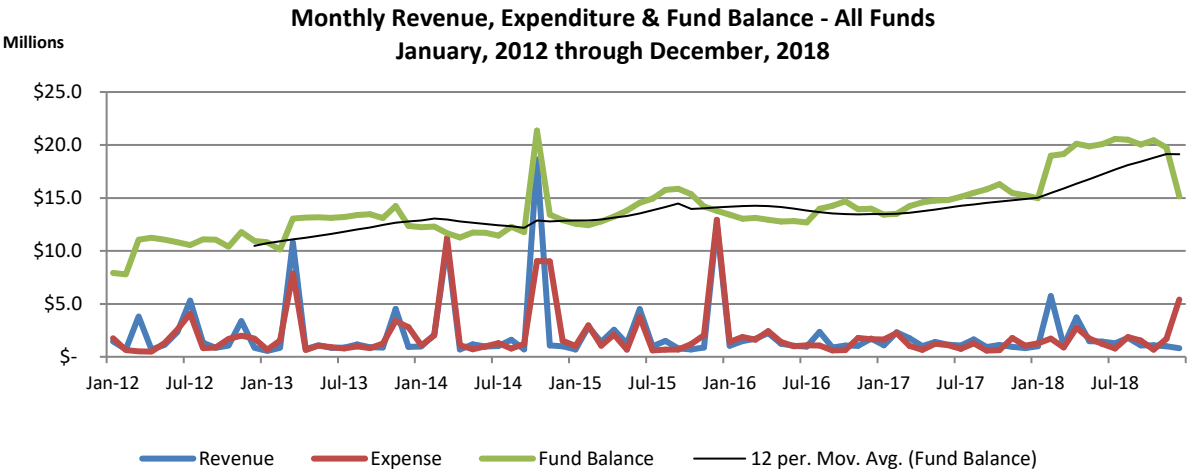
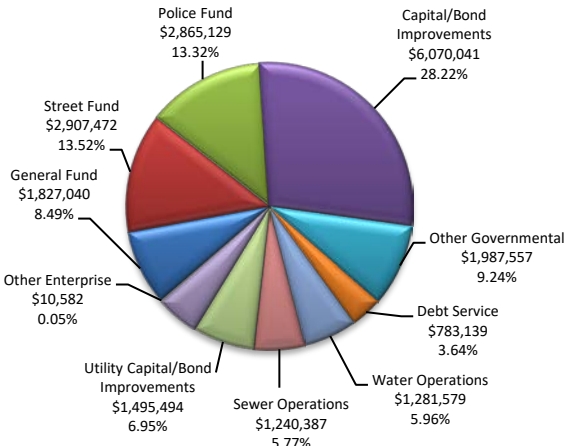
encumbrances) was equal to 40.56% of expenditures, a decrease from the December 2017 ratio of 91.35%. Although, the final budget projections had indicated that the city should end the year at a rate of 40.56%, it ended the year at 60.09% - still well above the targeted range of 25-35%.

**FUND BALANCE/FINANCIAL HEALTH**

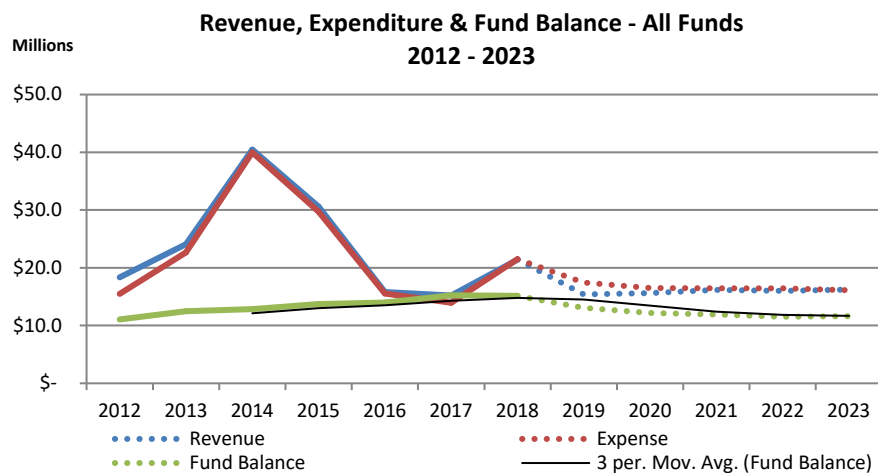
The chart below plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers and any dotted lines reflecting the current forecast. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of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

Current projections called for the overall total fund balance to decline by \$1.22 million in 2018 (see chart at the top of the following page which has been updated to reflect the proposed 5-year plan) to a total funds balance of about \$11.83 million. The year-end 2018 total was actually \$15.15 million, an increase of \$3.32 million (28.05%) over the budget which resulted from significant below-budget spending in 2018. From 2019 – 2023, however, the trend will stabilize but continue to decline slightly each year. This is due to expenditures either exceeding or being roughly equal to revenues in each of those succeeding years.

**YTD Expenditures by Fund**  
(includes encumbrances)



The General fund ended the month of December 2018 with an unencumbered balance of \$1.24 million and is up by \$6.3 thousand, or 0.51% from December 2017. This is due primarily to increased spending (including a \$265.0 thousand increase in interfund transfers), offset by increased property tax revenues (up \$127.4 thousand) in combined both settlements from the county. The Street (201) fund unencumbered fund balance increased by \$244.5 thousand (9.27%), and the Police (208) fund increased by \$357.1 thousand (26.42%) from December 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 DECEMBER 31, 2018**

**BANK/FINANCIAL INSTITUTION BALANCES:**

<b>Governmental Funds Checking (per stmt)</b>	\$	325,551.22
Outstanding checks		(19,410.95)
O/S check sweep pending		19,639.39
Error Correction/Deposit in-transit		(228.44)
<b>Total Governmental Funds Checking</b>	<b>\$</b>	<b><u>325,551.22</u></b>
<b>Governmental Funds Sweep Acct (per stmt)</b>	\$	3,281,808.59
Other in-transit		-
O/S check sweep pending		(19,639.39)
<b>Total Governmental Funds Sweep</b>	<b>\$</b>	<b><u>3,262,169.20</u></b>
<b>Combined Governmental Funds</b>	<b>\$</b>	<b><u>3,587,720.42</u></b>
<b>Payroll Checking Account (per stmt)</b>	\$	70,848.08
Outstanding checks		(9,119.15)
Deposits in-transit		-
Error correction in-transit		-
<b>Total Payroll Checking</b>	<b>\$</b>	<b><u>61,728.93</u></b>
<b>Utility Funds Checking (per stmt)</b>	\$	2,403,832.65
Deposits in-transit		2,551.37
Outstanding checks		(17,102.33)
O/S check sweep pending		16,350.17
Error Correction/Other		(1,799.21)
<b>Total PNB Water-Sewer Checking</b>	<b>\$</b>	<b><u>2,403,832.65</u></b>
<b>Utility Funds Sweep Acct (per stmt)</b>	\$	-
Deposits in-transit		-
O/S check sweep pending		(16,350.17)
Bank error correction/other in-transit		228.44
<b>Total PNB Water-Sewer Sweep</b>	<b>\$</b>	<b><u>(16,121.73)</u></b>
<b>Combined PNB Water-Sewer Account</b>	<b>\$</b>	<b><u>2,387,710.92</u></b>
<b>Vendor Bond/Security Dep Escrow Account</b>	\$	9,064.50
Outstanding checks		-
Deposits in-transit		-
<b>Total PNB Fire Escrow Account</b>	<b>\$</b>	<b><u>9,064.50</u></b>
<b>Fire Escrow Account</b>	\$	-
Outstanding checks		-
Deposits in-transit		-
<b>Total PNB Fire Escrow Account</b>	<b>\$</b>	<b><u>-</u></b>
<b>Builders Escrow/Construction Account</b>	\$	485,087.27
Outstanding checks		-
Deposits in-transit		-
Bank error correction/other in-transit		-
<b>Total PNB Builders/Construction Escrow</b>	<b>\$</b>	<b><u>485,087.27</u></b>
<b>Police Evidence/Cash Seizure</b>	\$	10,388.66
Outstanding checks		-
Deposits in-transit		-
Bank error correction/other in-transit		-
<b>Total PNB Police Evidence/Cash Seizure</b>	<b>\$</b>	<b><u>10,388.66</u></b>
<b>Investments (at cost)</b>		
PNB CD 6881	\$	-
STAR Ohio - Governmental		1,037,993.96
STAR Ohio - Utility		519,003.42
STAR Ohio - Bond Improvement		1,017,603.45
Raymond James - Governmental		5,915,890.54
Raymond James - Utility		3,185,479.52
<b>Total Investments</b>	<b>\$</b>	<b><u>11,675,970.89</u></b>
<b>Total Statement Cash Balance</b>	<b>\$</b>	<b><u>18,217,671.59</u></b>

**(Not included in total bank balances)**

<b>PNB Mayors Court Account</b>	\$	9,755.40
Deposits in transit		-
Outstanding checks/ACH		(9,755.40)
Bank error/corrections		-
<b>Total Mayors Court</b>	<b>\$</b>	<b><u>-</u></b>

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

**SYSTEM FUND CASH BALANCES:**

**Month-End Fund Cash Balances:**

101 - General Fund	\$	1,396,120.36
102 - Unclaimed Funds		908.54
<b>Total General Funds</b>	<b>\$</b>	<b><u>1,397,028.90</u></b>
201 - Street Fund	\$	3,711,520.04
202 - State Highway		153,676.58
203 - Ecological Preservation		1,000.00
204 - Pataskala JEDD		1,655.00
205 - Permissive License Tax		516,339.83
206 - Recreation Fund		80,944.91
207 - Park Use		150,932.59
208 - Police Fund		1,812,715.03
209 - Immobilization		490.00
210 - Mayor's Court Computer		27,054.99
211 - Alcohol Enforcement & Education		5,921.10
212 - Law Enforcement Trust		15,043.84
213 - Pataskala Mobile Home Park		4,491.72
214 - FEMA Grant Fund		-
215 - CHIP Fund		-
216 - Community Development Block Grant		-
217 - Safe Routes to School		-
218 - Police K-9		9,957.98
219 - Sesquicentennial Fund		366.91
220 - Indigent Drivers Interlock		952.10
221 - Indigent Drivers Alcohol Treatment		-
222 - Law Enforcement Training & Ed		9,437.61
223 - Payment In Lieu		79,386.50
<b>Total Special Revenue</b>	<b>\$</b>	<b><u>6,581,886.73</u></b>
401 - Debt Service Fund	\$	376,790.97
402 - Street Bond		30,067.19
<b>Total Debt Service</b>	<b>\$</b>	<b><u>406,858.16</u></b>
301 - Capital Improvements	\$	996,258.95
302 - Bond Improvements		1,017,603.45
303 - State Issue II Capital Improvements		227,468.35
304 - Municipal Building Purchase		6,870.84
305 - Courter Bridge Improvement		59.08
306 - SR 310 TIF		559,003.37
307 - Columbia Road Bridge Improvements		4,880.00
308 - Capital Facilities		361,290.54
<b>Total Capital Projects</b>	<b>\$</b>	<b><u>3,173,434.58</u></b>
501 - Construction Account/Project	\$	485,087.27
502 - Fire Escrow Fund		-
503 - Vendor Bond & Escrow		9,064.50
504 - Police Evidence/Cash Seizure		10,388.66
999 - Payroll Clearing Fund		61,728.93
<b>Total Escrow/Agency Funds</b>	<b>\$</b>	<b><u>566,269.36</u></b>
<b>Total Governmental Funds</b>	<b>\$</b>	<b><u>12,125,477.73</u></b>
601 - Water Operations	\$	886,830.87
602 - Water Capital Improvements		1,852,847.60
603 - Water Bond Improvements		160.13
604 - Water Debt Service		23,837.87
605 - Water Treatment Plant #2		0.38
606 - Water Utility State Issue II (OPWC)		-
651 - Sewer Operations		2,209,170.71
652 - Sewer Capital Improvements		1,092,930.34
653 - Sewer Bond Improvements		385.62
654 - Sewer Debt Service		10,295.01
655 - The Oaks Assessment		15,735.33
656 - Sewer Utility State Issue II (OPWC)		-
<b>Total Enterprise Funds</b>	<b>\$</b>	<b><u>6,092,193.86</u></b>
<b>Total All Funds</b>	<b>\$</b>	<b><u>18,217,671.59</u></b>

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

		+	-	=	-	=
<b>Fund Number / Description</b>	<b>December 31, 2017 Total Cash Balance</b>	<b>Year To-Date Revenues</b>	<b>Year To-Date Expenditures</b>	<b>Current Fund Cash Balance</b>	<b>Outstanding Encumbrances</b>	<b>December 31, 2018 Unencumbered Fund Balance</b>
101 - General Fund	\$ 1,365,103.21	\$ 1,706,845.62	\$ 1,675,828.47	\$ 1,396,120.36	\$ 151,211.97	\$ 1,244,908.39
102 - Unclaimed Funds	908.54	-	-	908.54	-	908.54
<b>Total General Funds</b>	<b>\$ 1,366,011.75</b>	<b>\$ 1,706,845.62</b>	<b>\$ 1,675,828.47</b>	<b>\$ 1,397,028.90</b>	<b>\$ 151,211.97</b>	<b>\$ 1,245,816.93</b>
201 - Street Fund	\$ 3,054,847.24	\$ 2,734,330.90	\$ 2,077,658.10	\$ 3,711,520.04	\$ 829,813.41	\$ 2,881,706.63
202 - State Highway	134,496.18	64,050.53	44,870.13	153,676.58	77,497.62	76,178.96
203 - Ecological Preservation	1,000.00	-	-	1,000.00	-	1,000.00
204 - Pataskala JEDD	1,284.65	370.35	-	1,655.00	-	1,655.00
205 - Permissive License Tax	486,286.53	527,086.26	497,032.96	516,339.83	835.00	515,504.83
206 - Recreation Fund	61,631.95	122,856.15	103,543.19	80,944.91	3,829.53	77,115.38
207 - Park Use	107,114.59	73,417.07	29,599.07	150,932.59	585.75	150,346.84
208 - Police Fund	1,401,016.79	3,172,794.02	2,761,095.78	1,812,715.03	104,032.80	1,708,682.23
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	27,019.60	5,251.00	5,215.61	27,054.99	686.89	26,368.10
211 - Alcohol Enforcement & Education	5,921.10	-	-	5,921.10	-	5,921.10
212 - Law Enforcement Trust	8,972.13	6,071.71	-	15,043.84	-	15,043.84
213 - Pataskala Mobile Home Park	4,478.51	13.21	-	4,491.72	-	4,491.72
214 - FEMA Fund	-	-	-	-	-	-
215 - CHIP Fund	-	-	-	-	-	-
216 - Community Development Block Grant	-	-	-	-	-	-
217 - Safe Routes to School	-	-	-	-	-	-
218 - Police K-9	2,281.57	9,092.00	1,415.59	9,957.98	1,658.35	8,299.63
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	1,927.61	-	9,437.61	-	9,437.61
223 - Payment In Lieu	79,386.50	-	-	79,386.50	-	79,386.50
<b>Total Special Revenue</b>	<b>\$ 5,385,056.35</b>	<b>\$ 6,717,260.81</b>	<b>\$ 5,520,430.43</b>	<b>\$ 6,581,886.73</b>	<b>\$ 1,018,939.35</b>	<b>\$ 5,562,947.38</b>
401 - Debt Service Fund	\$ 65,360.44	\$ 1,094,569.49	\$ 783,138.96	\$ 376,790.97	\$ -	\$ 376,790.97
402 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
<b>Total Debt Service</b>	<b>\$ 95,427.63</b>	<b>\$ 1,094,569.49</b>	<b>\$ 783,138.96</b>	<b>\$ 406,858.16</b>	<b>\$ -</b>	<b>\$ 406,858.16</b>
301 - Capital Improvements	\$ 1,164,859.94	\$ 892,385.10	\$ 1,060,986.09	\$ 996,258.95	\$ 129,491.30	\$ 866,767.65
302 - Bond Improvements	296,104.30	4,648,153.80	3,926,654.65	1,017,603.45	952,908.78	64,694.67
303 - State Issue II Capital Improvements	242,114.97	191,098.00	205,744.62	227,468.35	217,303.21	10,165.14
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	345,028.57	119,640.72	559,003.37	75,551.72	483,451.65
307 - Columbia Road Bridge Improvements	4,880.00	-	-	4,880.00	-	4,880.00
308 - Capital Facilities	411,858.18	99,432.36	150,000.00	361,290.54	-	361,290.54
<b>Total Capital Projects</b>	<b>\$ 2,460,362.83</b>	<b>\$ 6,176,097.83</b>	<b>\$ 5,463,026.08</b>	<b>\$ 3,173,434.58</b>	<b>\$ 1,375,255.01</b>	<b>\$ 1,798,179.57</b>
501 - Construction Account/Project	\$ 357,233.10	\$ 285,794.79	\$ 157,940.62	\$ 485,087.27	\$ 247,306.53	\$ 237,780.74
502 - Fire Escrow Fund	24,000.00	-	24,000.00	-	-	-
503 - Vendor Bond & Escrow	9,064.50	500.00	500.00	9,064.50	8,464.50	600.00
504 - Police Evidence/Cash Seizure	-	11,814.26	1,425.60	10,388.66	2,509.20	7,879.46
999 - Payroll Clearing Fund	61,285.77	3,702,481.97	3,702,038.81	61,728.93	-	61,728.93
<b>Total Agency/Fiduciary Funds</b>	<b>\$ 451,583.37</b>	<b>\$ 4,000,591.02</b>	<b>\$ 3,885,905.03</b>	<b>\$ 566,269.36</b>	<b>\$ 258,280.23</b>	<b>\$ 307,989.13</b>
<b>Total Governmental Funds</b>	<b>\$ 9,758,441.93</b>	<b>\$ 19,695,364.77</b>	<b>\$ 17,328,328.97</b>	<b>\$ 12,125,477.73</b>	<b>\$ 2,803,686.56</b>	<b>\$ 9,321,791.17</b>
601 - Water Operations	\$ 833,333.64	\$ 1,253,334.78	\$ 1,199,837.55	\$ 886,830.87	\$ 81,741.79	\$ 805,089.08
602 - Water Capital Improvements	1,409,346.35	1,020,707.39	577,206.14	1,852,847.60	20,282.56	1,832,565.04
603 - Water Bond Improvements	157.35	2.78	-	160.13	-	160.13
604 - Water Debt Service	90,761.24	530,203.44	597,126.81	23,837.87	-	23,837.87
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	1,423,732.64	1,084,409.45	2,209,170.71	155,977.58	2,053,193.13
652 - Sewer Capital Improvements	1,213,616.64	769,398.39	890,084.69	1,092,930.34	7,920.25	1,085,010.09
653 - Sewer Bond Improvements	378.88	6.74	-	385.62	-	385.62
654 - Sewer Debt Service	48,353.75	404,023.60	442,082.34	10,295.01	-	10,295.01
655 - Oaks Assessment	16,431.57	20,286.18	20,982.42	15,735.33	-	15,735.33
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	-	-
<b>Total Enterprise Funds</b>	<b>\$ 5,482,227.32</b>	<b>\$ 5,421,695.94</b>	<b>\$ 4,811,729.40</b>	<b>\$ 6,092,193.86</b>	<b>\$ 265,922.18</b>	<b>\$ 5,826,271.68</b>
<b>Total All Funds</b>	<b>\$ 15,240,669.25</b>	<b>\$ 25,117,060.71</b>	<b>\$ 22,140,058.37</b>	<b>\$ 18,217,671.59</b>	<b>\$ 3,069,608.74</b>	<b>\$ 15,148,062.85</b>



CITY OF PATASKALA, OHIO  
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS  
AS OF DECEMBER 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 December 31, 2018	FY 2018 Est Revenue Adjustments	EOY Projected Fund Balances as of December 31, 2018	Balance as % of Budget
101 - General Fund	\$ 1,365,103.21	\$ 1,540,120.00	\$ 1,923,112.00	\$ 126,475.85	\$ 2,049,587.85	\$ 855,635.36	\$ 51,000.00	\$ (51,414.23)	\$ 2,049,173.62	\$ 133,280.00	\$ 989,329.59	48.28%
102 - Unclaimed Funds	908.54	100.00	1,000.00	-	1,000.00	8.54	-	-	1,000.00	-	8.54	0.85%
<b>Total General Funds</b>	<b>\$ 1,366,011.75</b>	<b>\$ 1,540,220.00</b>	<b>\$ 1,924,112.00</b>	<b>\$ 126,475.85</b>	<b>\$ 2,050,587.85</b>	<b>\$ 855,643.90</b>	<b>\$ 51,000.00</b>	<b>\$ (51,414.23)</b>	<b>\$ 2,050,173.62</b>	<b>\$ 133,280.00</b>	<b>\$ 989,338.13</b>	<b>48.26%</b>
201 - Street Fund	\$ 3,054,847.24	\$ 2,567,415.00	\$ 3,567,324.00	\$ 417,595.66	\$ 3,984,919.66	\$ 1,637,342.58	\$ 88,700.00	\$ (232,054.95)	\$ 3,841,564.71	\$ 102,679.00	\$ 1,883,376.53	49.03%
202 - State Highway	134,496.18	59,250.00	61,500.00	7,344.80	68,844.80	124,901.38	70,000.00	(5,372.90)	133,471.90	4,750.00	65,024.28	46.72%
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	17,693.95	528,869.95	472,616.58	75,000.00	(5,668.00)	598,201.95	1,000.00	404,284.65	67.58%
206 - Recreation	61,631.95	100,150.00	91,812.00	5,395.81	97,207.81	64,574.14	18,500.00	(1,286.33)	114,421.48	16,100.00	63,460.47	55.46%
207 - Park Use	107,114.59	31,200.00	49,000.00	5,495.00	54,495.00	83,819.59	91,400.00	(5,495.00)	49,000.00	20,600.00	109,914.59	224.32%
208 - Police Fund	1,401,016.79	2,988,215.00	2,977,434.00	49,470.96	3,026,904.96	1,362,326.83	91,400.00	(26,253.34)	3,092,051.62	142,069.00	1,439,249.17	46.55%
209 - Immobilization	490.00	-	-	-	-	490.00	-	-	-	-	490.00	100.00%
210 - Mayor's Court Computer	27,019.60	7,000.00	10,000.00	1,000.00	11,000.00	23,019.60	-	(1,000.00)	10,000.00	(2,850.00)	21,169.60	211.70%
211 - Alcohol Enforcement & Education	5,921.10	-	-	-	-	5,921.10	-	-	-	-	5,921.10	100.00%
212 - Law Enforcement Trust	8,972.13	3,000.00	4,000.00	-	4,000.00	7,972.13	-	-	4,000.00	2,500.00	10,472.13	261.80%
213 - Pataskala Mobile Home Park	4,478.51	-	-	-	-	4,478.51	-	-	-	-	4,478.51	100.00%
214 - FEWA Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
215 - CHIP Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
216 - Community Development Block Grant	-	-	-	-	-	-	-	-	-	-	-	100.00%
217 - Safe Routes to School	-	5,000.00	5,000.00	128.00	5,128.00	2,153.57	-	(128.00)	5,000.00	5,400.00	7,681.57	153.63%
218 - Police K-9	2,281.57	-	-	-	-	2,281.57	-	-	-	-	2,281.57	100.00%
219 - Sequential Fund	366.91	-	-	-	-	366.91	-	-	-	-	366.91	100.00%
220 - Indigent Drivers Interlock	952.10	-	-	-	-	952.10	-	-	-	-	952.10	100.00%
221 - Indigent Drivers Alcohol Treatment	-	-	-	-	-	-	-	-	-	-	-	100.00%
222 - Law Enforcement Training & Ed	7,510.00	7,000.00	2,500.00	-	2,500.00	12,010.00	-	-	2,500.00	(4,000.00)	8,010.00	100.00%
223 - Payment In Lieu	79,386.50	-	65,000.00	-	65,000.00	14,386.50	-	-	65,000.00	-	14,386.50	320.40%
<b>Total Special Revenue</b>	<b>\$ 5,385,056.35</b>	<b>\$ 6,283,430.00</b>	<b>\$ 7,344,746.00</b>	<b>\$ 504,124.18</b>	<b>\$ 7,848,870.18</b>	<b>\$ 3,819,616.17</b>	<b>\$ 343,600.00</b>	<b>\$ (277,258.52)</b>	<b>\$ 7,915,211.66</b>	<b>\$ 288,248.00</b>	<b>\$ 4,041,522.69</b>	<b>51.06%</b>
401 - Debt Service Fund	\$ 65,360.44	\$ 1,166,665.00	\$ 1,166,254.00	\$ -	\$ 1,166,254.00	\$ 65,771.44	\$ (377,973.00)	\$ -	\$ 788,281.00	\$ (77,752.00)	\$ 365,992.44	0.00%
402 - Street Bond	\$ 30,067.19	-	-	-	-	\$ 30,067.19	-	-	-	-	\$ 30,067.19	0.00%
<b>Total Debt Service</b>	<b>\$ 95,427.63</b>	<b>\$ 1,166,665.00</b>	<b>\$ 1,166,254.00</b>	<b>\$ -</b>	<b>\$ 1,166,254.00</b>	<b>\$ 95,838.63</b>	<b>\$ (377,973.00)</b>	<b>\$ -</b>	<b>\$ 788,281.00</b>	<b>\$ (77,752.00)</b>	<b>\$ 396,059.63</b>	<b>0.00%</b>
301 - Capital Improvements	\$ 1,164,859.94	\$ 5,698,232.00	\$ 6,142,649.00	\$ 383,431.54	\$ 6,526,080.54	\$ 337,011.40	\$ 66,500.00	\$ (59,073.80)	\$ 6,533,506.74	\$ 3,600.00	\$ 333,185.20	5.10%
302 - Bond Improvements	296,104.30	4,504,500.00	4,500,000.00	279,563.43	4,779,563.43	21,040.87	100,000.00	-	4,879,563.43	136,000.00	57,040.87	1.17%
303 - State Issue II Capital Improvements	242,114.97	165,000.00	-	405,133.77	405,133.77	1,981.20	20,000.00	-	425,133.77	56,000.00	37,981.20	8.93%
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	76,000.00	437,070.80	223.19%
307 - Columbia Road Bridge Improvements	4,880.00	-	-	-	-	4,880.00	-	-	-	(15,000.00)	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	-	366,858.18	244.57%
<b>Total Capital Projects</b>	<b>\$ 2,460,362.83</b>	<b>\$ 10,711,019.00</b>	<b>\$ 10,912,929.00</b>	<b>\$ 1,143,680.46</b>	<b>\$ 12,056,609.46</b>	<b>\$ 1,114,772.37</b>	<b>\$ 186,500.00</b>	<b>\$ (59,073.80)</b>	<b>\$ 12,184,035.66</b>	<b>\$ 256,600.00</b>	<b>\$ 1,243,946.17</b>	<b>10.21%</b>
501 - Construction Account/Project	\$ 357,233.10	\$ 375,000.00	\$ 375,000.00	\$ 144,082.27	\$ 519,082.27	\$ 213,150.83	\$ 160,000.00	\$ (6,000.00)	\$ 673,082.27	\$ 125,000.00	\$ 184,150.83	27.36%
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	8,464.50	13,464.50	600.00	-	-	13,464.50	-	600.00	4.46%
504 - Police Evidence/Cash Seizure	-	-	-	-	-	-	5,000.00	-	5,000.00	5,000.00	-	0.00%
999 - Payroll Clearing Fund	61,285.77	-	-	-	-	61,285.77	-	-	-	-	61,285.77	100.00%
<b>Total Fiduciary/Agency</b>	<b>\$ 451,583.37</b>	<b>\$ 380,000.00</b>	<b>\$ 404,000.00</b>	<b>\$ 152,546.77</b>	<b>\$ 556,546.77</b>	<b>\$ 275,036.60</b>	<b>\$ 165,000.00</b>	<b>\$ (6,000.00)</b>	<b>\$ 715,546.77</b>	<b>\$ 130,000.00</b>	<b>\$ 246,036.60</b>	<b>34.38%</b>
<b>Total Governmental Funds</b>	<b>\$ 9,758,441.93</b>	<b>\$ 20,081,334.00</b>	<b>\$ 21,752,041.00</b>	<b>\$ 1,926,827.26</b>	<b>\$ 23,678,868.26</b>	<b>\$ 6,160,907.67</b>	<b>\$ 368,127.00</b>	<b>\$ (393,746.55)</b>	<b>\$ 23,653,248.71</b>	<b>\$ 730,376.00</b>	<b>\$ 6,916,903.22</b>	<b>29.24%</b>
601 - Water Operations	\$ 833,333.64	\$ 1,200,614.00	\$ 1,412,348.00	\$ 86,970.62	\$ 1,499,318.62	\$ 534,629.02	\$ (3,800.00)	\$ (62,418.02)	\$ 1,433,100.60	\$ 7,200.00	\$ 608,047.04	42.43%
602 - Water Capital Improvements	1,409,346.35	614,890.00	635,000.00	10,514.81	645,514.81	1,378,721.54	-	(3,414.81)	642,100.00	195,000.00	1,577,136.35	245.62%
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	-	597,155.00	22,176.24	-	-	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)	-	-	-	-	-	-	-	-	-	-	-	100.00%
651 - Sewer Operations	1,869,847.52	1,231,890.00	1,319,022.00	161,030.67	1,480,052.67	1,621,684.85	70,700.00	(109,048.87)	1,441,703.80	125,000.00	1,785,033.72	123.81%
652 - Sewer Capital Improvements	1,213,616.64	499,360.00	938,000.00	3,336.12	941,336.12	771,640.52	-	(3,336.12)	938,000.00	121,000.00	895,976.64	95.52%
653 - Sewer Bond Improvements	378.88	500.00	-	878.88	-	878.88	-	-	-	-	383.88	100.00%
654 - Sewer Debt Service	48,353.75	401,750.00	442,167.00	-	442,167.00	7,936.75	-	-	442,167.00	750.00	8,686.75	1.96%
655 - Oaks Assessment	16,431.57	20,261.00	21,265.00	-	21,265.00	15,427.57	-	-	21,265.00	-	15,427.57	72.55%
656 - Utility State Issue II (OPWC)	-	-	-	-	-	-	-	-	-	-	-	100.00%
<b>Total Enterprise Funds</b>	<b>\$ 5,482,227.32</b>	<b>\$ 4,497,835.00</b>	<b>\$ 5,364,957.00</b>	<b>\$ 261,852.22</b>	<b>\$ 5,626,809.22</b>	<b>\$ 4,353,253.10</b>	<b>\$ 66,900.00</b>	<b>\$ (178,217.82)</b>	<b>\$ 5,515,491.41</b>	<b>\$ 448,455.00</b>	<b>\$ 4,913,025.92</b>	<b>89.08%</b>
<b>Total All Funds</b>	<b>\$ 15,240,669.25</b>	<b>\$ 24,579,169.00</b>	<b>\$ 27,116,998.00</b>	<b>\$ 2,188,679.48</b>	<b>\$ 29,305,677.48</b>	<b>\$ 10,514,160.77</b>	<b>\$ 435,027.00</b>	<b>\$ (571,964.37)</b>	<b>\$ 29,168,740.11</b>	<b>\$ 1,178,831.00</b>	<b>\$ 11,829,929.14</b>	<b>40.56%</b>

**CITY OF PATASKALA, OHIO**  
**DECEMBER 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)
<b>Beginning Fund Balance</b>	<b>\$15,241,112</b>	<b>\$15,241,112</b>			<b>\$ 13,924,522</b>	<b>\$13,924,522</b>				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ 1,353,140	\$ 1,306,287	\$ (46,853)	103.59%	\$ 1,137,959	\$ 1,128,549	\$ (9,410)	100.83%	\$ 215,180	18.91%
Income Taxes	5,713,222	5,724,424	11,202	99.80%	5,400,917	5,402,006	1,089	99.98%	312,305	5.78%
<b>Total Taxes</b>	<b>\$ 7,066,362</b>	<b>\$ 7,030,711</b>	<b>\$ (35,651)</b>	<b>100.51%</b>	<b>\$ 6,538,877</b>	<b>\$ 6,530,555</b>	<b>\$ (8,322)</b>	<b>100.13%</b>	<b>\$ 527,485</b>	<b>8.07%</b>
<b>Intergovernmental</b>										
State-Shared Revenues	\$ 1,562,627	\$ 1,512,630	\$ (49,997)	103.31%	\$ 1,267,783	\$ 1,230,648	\$ (37,135)	103.02%	\$ 294,844	23.26%
Grants & Loans	343,800	5,179,120	4,835,320	6.64%	535,728	1,527,720	991,992	35.07%	(191,929)	-35.83%
Other Intergovernmental	33,378	16,689	(16,689)	200.00%	-	-	-	0.00%	33,378	100.00%
<b>Total Intergovernmental</b>	<b>\$ 1,939,804</b>	<b>\$ 6,708,439</b>	<b>\$ 4,768,635</b>	<b>28.92%</b>	<b>\$ 1,803,511</b>	<b>\$ 2,758,368</b>	<b>\$ 954,857</b>	<b>65.38%</b>	<b>\$ 136,293</b>	<b>7.56%</b>
<b>Charges for Service</b>										
General Government Fees	\$ 192,026	\$ 172,050	\$ (19,976)	111.61%	\$ 143,658	\$ 145,950	\$ 2,292	98.43%	\$ 48,368	33.67%
Utility Charges	4,325,077	3,903,334	(421,743)	110.80%	3,920,100	3,545,609	(374,491)	110.56%	404,977	10.33%
Other Service Charges	175,722	190,000	14,278	92.49%	183,824	160,000	(23,824)	114.89%	(8,102)	-4.41%
<b>Total Charges for Service</b>	<b>\$ 4,692,826</b>	<b>\$ 4,265,384</b>	<b>\$ (427,442)</b>	<b>110.02%</b>	<b>\$ 4,247,582</b>	<b>\$ 3,851,559</b>	<b>\$ (396,023)</b>	<b>110.28%</b>	<b>\$ 445,244</b>	<b>10.48%</b>
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ 103,908	\$ 115,950	\$ 12,042	89.61%	\$ 137,051	\$ 162,800	\$ 25,749	84.18%	\$ (33,143)	-24.18%
Other Fines & Forfeitures	6,577	6,500	(77)	101.18%	3,986	4,000	14	99.66%	2,590	64.98%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ 110,485</b>	<b>\$ 122,450</b>	<b>\$ 11,965</b>	<b>90.23%</b>	<b>\$ 141,038</b>	<b>\$ 166,800</b>	<b>\$ 25,762</b>	<b>84.55%</b>	<b>\$ (30,553)</b>	<b>-21.66%</b>
<b>Special Assessments</b>										
Special Assessments	21,591	22,761	1,170	94.86%	19,986	22,267	2,281	89.76%	1,605	8.03%
<b>Total Special Assessments</b>	<b>\$ 21,591</b>	<b>\$ 22,761</b>	<b>\$ 1,170</b>	<b>94.86%</b>	<b>\$ 19,986</b>	<b>\$ 22,267</b>	<b>\$ 2,281</b>	<b>89.76%</b>	<b>\$ 1,605</b>	<b>8.03%</b>
<b>Other Sources</b>										
Investment Income	\$ 333,188	\$ 230,425	\$ (102,763)	144.60%	\$ 175,293	\$ 137,340	\$ (37,953)	127.63%	\$ 157,895	90.07%
Proceeds from Debt Issuance	4,600,000	4,600,000	-	100.00%	-	-	-	0.00%	4,600,000	100.00%
Other Miscellaneous Income	808,543	931,050	122,507	86.84%	645,606	678,500	32,894	95.15%	162,937	25.24%
<b>Total Other Sources</b>	<b>\$ 5,741,731</b>	<b>\$ 5,761,475</b>	<b>\$ 19,744</b>	<b>99.66%</b>	<b>\$ 820,900</b>	<b>\$ 815,840</b>	<b>\$ (5,060)</b>	<b>100.62%</b>	<b>\$ 4,920,832</b>	<b>599.44%</b>
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ 1,841,780	\$ 1,846,780	\$ 5,000	99.73%	\$ 1,632,575	\$ 1,645,254	\$ 12,679	99.23%	\$ 209,205	12.81%
<b>Total Transfers</b>	<b>\$ 1,841,780</b>	<b>\$ 1,846,780</b>	<b>\$ 5,000</b>	<b>99.73%</b>	<b>\$ 1,632,575</b>	<b>\$ 1,645,254</b>	<b>\$ 12,679</b>	<b>99.23%</b>	<b>\$ 209,205</b>	<b>12.81%</b>
<b>Grand Total Revenue</b>	<b>\$21,414,579</b>	<b>\$25,758,000</b>	<b>\$ 4,343,421</b>	<b>83.14%</b>	<b>\$ 15,204,468</b>	<b>\$15,790,643</b>	<b>\$ 586,174</b>	<b>96.29%</b>	<b>\$ 6,210,110</b>	<b>40.84%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ (1,841,780)	\$ (1,846,780)	\$ 5,000	-0.27%	\$ (1,632,575)	\$ (1,645,254)	\$ 12,679	-0.77%	\$ (209,205)	12.81%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ (1,841,780)</b>	<b>\$ (1,846,780)</b>	<b>\$ 5,000</b>	<b>-0.27%</b>	<b>\$ (1,632,575)</b>	<b>\$ (1,645,254)</b>	<b>\$ 12,679</b>	<b>-0.77%</b>	<b>\$ (209,205)</b>	<b>12.81%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$19,572,799</b>	<b>\$23,911,220</b>	<b>\$ 4,338,421</b>	<b>81.86%</b>	<b>\$ 13,571,893</b>	<b>\$14,145,389</b>	<b>\$ 573,496</b>	<b>95.95%</b>	<b>\$ 6,000,906</b>	<b>44.22%</b>

	YTD 2018	2018 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2017	YTD 2018 H/(L) YTD 2017	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 4,758,737	\$ 5,130,923	\$ 372,186	7.25%	\$ 131,219	\$ 240,966	4.70%	\$ 4,416,489	\$ 342,248	7.75%
Contractual Services	1,887,826	3,378,319	1,490,493	44.12%	742,082	748,411	22.15%	1,788,869	98,957	5.53%
General Operating	1,893,259	2,521,109	627,850	24.90%	209,402	418,447	16.60%	1,614,376	278,883	17.27%
Capital Outlay	6,257,194	14,492,345	8,235,151	56.82%	1,986,905	6,248,246	43.11%	2,309,230	3,947,964	170.96%
Debt Service	1,799,223	1,803,264	4,041	0.22%	-	4,041	0.22%	2,188,067	(388,844)	-17.77%
Transfers & Advances	1,841,780	1,842,780	1,000	0.05%	-	1,000	0.05%	1,632,575	209,205	12.81%
<b>Grand Total Expenditures</b>	<b>\$18,438,020</b>	<b>\$29,168,740</b>	<b>\$10,730,721</b>	<b>36.79%</b>	<b>\$ 3,069,609</b>	<b>\$ 7,661,112</b>	<b>26.26%</b>	<b>\$ 13,949,607</b>	<b>\$ 4,488,413</b>	<b>32.18%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ (1,841,780)	\$ (1,842,780)	\$ (1,000)	0.05%	\$ -	\$ 1,000	0.05%	\$ (1,632,575)	\$ (209,205)	12.81%
<b>Total Adjustments</b>	<b>\$ (1,841,780)</b>	<b>\$ (1,842,780)</b>	<b>\$ (1,000)</b>	<b>0.05%</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>0.05%</b>	<b>\$ (1,632,575)</b>	<b>\$ (209,205)</b>	<b>12.81%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$16,596,240</b>	<b>\$27,325,960</b>	<b>\$10,729,721</b>	<b>39.27%</b>	<b>\$ 3,069,609</b>	<b>\$ 7,660,112</b>	<b>28.03%</b>	<b>\$ 12,317,031</b>	<b>\$ 4,279,208</b>	<b>34.74%</b>
<b>Ending Fund Balance</b> (based on non-adjusted expenditures)	<b>\$18,217,672</b>	<b>\$11,829,929</b>			<b>\$ 15,148,063</b>			<b>\$ 15,179,383</b>	<b>\$ 3,038,288</b>	<b>20.02%</b>
		<b>40.56%</b>								



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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>Taxes</b>	<b>\$ 7,066,361.52</b>	<b>\$ 7,030,711.00</b>	<b>\$ (35,650.52)</b>	<b>\$ 6,709,439.00</b>	<b>\$ 321,272.00</b>
Income Taxes	\$ 5,713,221.96	\$ 5,724,424.00	\$ 11,202.04	\$ 5,564,067.00	\$ 160,357.00
Property Taxes	\$ 1,353,139.56	\$ 1,306,287.00	\$ (46,852.56)	\$ 1,145,372.00	\$ 160,915.00
<b>Intergovernmental</b>	<b>\$ 1,939,804.44</b>	<b>\$ 6,708,439.00</b>	<b>\$ 4,768,634.56</b>	<b>\$ 6,465,285.00</b>	<b>\$ 243,154.00</b>
Grants & Loans	\$ 343,799.94	\$ 5,179,120.00	\$ 4,835,320.06	\$ 4,966,120.00	\$ 213,000.00
Other Intergovernmental	\$ 33,378.00	\$ 16,689.00	\$ (16,689.00)	\$ -	\$ 16,689.00
State-Shared Revenues	\$ 1,562,626.50	\$ 1,512,630.00	\$ (49,996.50)	\$ 1,499,165.00	\$ 13,465.00
<b>Charges for Service</b>	<b>\$ 4,692,825.68</b>	<b>\$ 4,265,384.00</b>	<b>\$ (427,441.68)</b>	<b>\$ 3,796,884.00</b>	<b>\$ 468,500.00</b>
General Government Fees	\$ 192,026.48	\$ 172,050.00	\$ (19,976.48)	\$ 146,550.00	\$ 25,500.00
Other Service Charges	\$ 175,721.82	\$ 190,000.00	\$ 14,278.18	\$ 160,000.00	\$ 30,000.00
Utility	\$ 4,325,077.38	\$ 3,903,334.00	\$ (421,743.38)	\$ 3,490,334.00	\$ 413,000.00
<b>Fines &amp; Forfeitures</b>	<b>\$ 110,484.53</b>	<b>\$ 122,450.00</b>	<b>\$ 11,965.47</b>	<b>\$ 174,800.00</b>	<b>\$ (52,350.00)</b>
Mayor's Court	\$ 103,907.82	\$ 115,950.00	\$ 12,042.18	\$ 170,800.00	\$ (54,850.00)
Other Fines & Forfeitures	\$ 6,576.71	\$ 6,500.00	\$ (76.71)	\$ 4,000.00	\$ 2,500.00
<b>Special Assessments</b>	<b>\$ 21,591.12</b>	<b>\$ 22,761.00</b>	<b>\$ 1,169.88</b>	<b>\$ 22,761.00</b>	<b>\$ -</b>
Special Assessments	\$ 21,591.12	\$ 22,761.00	\$ 1,169.88	\$ 22,761.00	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 5,741,731.45</b>	<b>\$ 5,761,475.00</b>	<b>\$ 19,743.55</b>	<b>\$ 5,406,220.00</b>	<b>\$ 355,255.00</b>
Investment Income	\$ 333,187.96	\$ 230,425.00	\$ (102,762.96)	\$ 142,370.00	\$ 88,055.00
Other Miscellaneous Revenue	\$ 808,543.49	\$ 931,050.00	\$ 122,506.51	\$ 663,850.00	\$ 267,200.00
Proceeds from Debt Issuance	\$ 4,600,000.00	\$ 4,600,000.00	\$ -	\$ 4,600,000.00	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 1,841,780.00</b>	<b>\$ 1,846,780.00</b>	<b>\$ 5,000.00</b>	<b>\$ 1,838,780.00</b>	<b>\$ 8,000.00</b>
Transfers & Advances	\$ 1,841,780.00	\$ 1,846,780.00	\$ 5,000.00	\$ 1,838,780.00	\$ 8,000.00
<b>Grand Total</b>	<b>\$ 21,414,578.74</b>	<b>\$ 25,758,000.00</b>	<b>\$ 4,343,421.26</b>	<b>\$ 24,414,169.00</b>	<b>\$ 1,343,831.00</b>

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 4,758,737.22	\$ 131,219.40	\$ 5,130,923.03	\$ 240,966.41	\$ 4,987,226.00	\$ 4,197.03	\$ 139,500.00
Contractual Services	\$ 1,887,826.28	\$ 742,081.80	\$ 3,378,319.12	\$ 748,411.04	\$ 2,525,814.00	\$ 624,505.12	\$ 228,000.00
General Operating	\$ 1,893,259.11	\$ 209,402.33	\$ 2,521,108.72	\$ 418,447.28	\$ 2,376,197.00	\$ 92,761.72	\$ 52,150.00
Capital Outlay	\$ 6,257,193.92	\$ 1,986,905.21	\$ 14,492,345.24	\$ 6,248,246.11	\$ 13,203,744.00	\$ 895,251.24	\$ 393,350.00
Debt Service	\$ 1,799,223.03	\$ -	\$ 1,803,264.00	\$ 4,040.97	\$ 2,185,237.00	\$ -	\$ (381,973.00)
Transfers & Advances	\$ 1,841,780.00	\$ -	\$ 1,842,780.00	\$ 1,000.00	\$ 1,838,780.00	\$ -	\$ 4,000.00
<b>Grand Total</b>	<b>\$ 18,438,019.56</b>	<b>\$ 3,069,608.74</b>	<b>\$ 29,168,740.11</b>	<b>\$ 7,661,111.81</b>	<b>\$ 27,116,998.00</b>	<b>\$ 1,616,715.11</b>	<b>\$ 435,027.00</b>

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>General Government</b>	<b>\$ 1,530,312.71</b>	<b>\$ 533,893.66</b>	<b>\$ 2,727,832.46</b>	<b>\$ 663,626.09</b>	<b>\$ 2,012,112.00</b>	<b>\$ 513,720.46</b>	<b>\$ 202,000.00</b>
Salary & Related	\$ 527,885.31	\$ 13,505.43	\$ 598,303.58	\$ 56,912.84	\$ 603,257.00	\$ 1,046.58	\$ (6,000.00)
Contractual Services	\$ 898,695.67	\$ 495,888.25	\$ 1,943,807.81	\$ 549,223.89	\$ 1,238,500.00	\$ 502,307.81	\$ 203,000.00
General Operating	\$ 103,731.73	\$ 24,499.98	\$ 185,721.07	\$ 57,489.36	\$ 170,355.00	\$ 10,366.07	\$ 5,000.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Executive &amp; Legislative</b>	<b>\$ 164,402.19</b>	<b>\$ 5,707.38</b>	<b>\$ 199,035.42</b>	<b>\$ 28,925.85</b>	<b>\$ 184,443.00</b>	<b>\$ 10,592.42</b>	<b>\$ 4,000.00</b>
Salary & Related	\$ 137,884.77	\$ 1,925.82	\$ 145,193.00	\$ 5,382.41	\$ 141,193.00	\$ -	\$ 4,000.00
Contractual Services	\$ 2,581.24	\$ -	\$ 6,000.00	\$ 3,418.76	\$ 6,000.00	\$ -	\$ -
General Operating	\$ 23,936.18	\$ 3,781.56	\$ 47,842.42	\$ 20,124.68	\$ 37,250.00	\$ 10,592.42	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 350,572.62</b>	<b>\$ 33,515.50</b>	<b>\$ 481,147.75</b>	<b>\$ 97,059.63</b>	<b>\$ 438,143.00</b>	<b>\$ 37,004.75</b>	<b>\$ 6,000.00</b>
Salary & Related	\$ 77,899.31	\$ 1,850.75	\$ 82,393.00	\$ 2,642.94	\$ 76,393.00	\$ -	\$ 6,000.00
Contractual Services	\$ 267,962.40	\$ 29,825.89	\$ 382,754.75	\$ 84,966.46	\$ 345,750.00	\$ 37,004.75	\$ -
General Operating	\$ 4,710.91	\$ 1,838.86	\$ 16,000.00	\$ 9,450.23	\$ 16,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Police</b>	<b>\$ 2,385,043.15</b>	<b>\$ 95,468.69</b>	<b>\$ 2,641,557.47</b>	<b>\$ 161,045.63</b>	<b>\$ 2,558,738.00</b>	<b>\$ 14,919.47</b>	<b>\$ 67,900.00</b>
Salary & Related	\$ 2,119,810.65	\$ 54,158.38	\$ 2,290,720.04	\$ 116,751.01	\$ 2,221,119.00	\$ 1,701.04	\$ 67,900.00
Contractual Services	\$ 15,375.53	\$ 1,853.00	\$ 19,500.00	\$ 2,271.47	\$ 19,500.00	\$ -	\$ -
General Operating	\$ 187,806.97	\$ 39,457.31	\$ 269,287.43	\$ 42,023.15	\$ 256,069.00	\$ 13,218.43	\$ -
Capital Outlay	\$ 62,050.00	\$ -	\$ 62,050.00	\$ -	\$ 62,050.00	\$ -	\$ (0.00)
<b>Public Service</b>	<b>\$ 2,877,038.68</b>	<b>\$ 1,230,243.88</b>	<b>\$ 9,928,670.34</b>	<b>\$ 5,821,387.78</b>	<b>\$ 8,715,241.00</b>	<b>\$ 908,179.34</b>	<b>\$ 305,250.00</b>
Salary & Related	\$ 700,462.23	\$ 21,383.84	\$ 757,253.00	\$ 35,406.93	\$ 755,553.00	\$ -	\$ 1,700.00
Contractual Services	\$ 192,170.13	\$ 64,366.21	\$ 265,104.29	\$ 8,567.95	\$ 207,500.00	\$ 42,604.29	\$ 15,000.00
General Operating	\$ 337,622.73	\$ 28,126.62	\$ 462,611.95	\$ 96,862.60	\$ 456,500.00	\$ 6,111.95	\$ -
Capital Outlay	\$ 1,646,783.59	\$ 1,116,367.21	\$ 8,443,701.10	\$ 5,680,550.30	\$ 7,295,688.00	\$ 859,463.10	\$ 288,550.00
<b>Finance</b>	<b>\$ 682,667.59</b>	<b>\$ 12,013.35</b>	<b>\$ 747,596.52</b>	<b>\$ 52,915.58</b>	<b>\$ 705,461.00</b>	<b>\$ 3,635.52</b>	<b>\$ 38,500.00</b>
Salary & Related	\$ 276,364.32	\$ 2,559.44	\$ 295,922.41	\$ 16,998.65	\$ 301,473.00	\$ 1,449.41	\$ (7,000.00)
Contractual Services	\$ 82,380.83	\$ 6,017.14	\$ 99,136.78	\$ 10,738.81	\$ 97,175.00	\$ 1,961.78	\$ -
General Operating	\$ 323,922.44	\$ 3,436.77	\$ 352,537.33	\$ 25,178.12	\$ 306,813.00	\$ 224.33	\$ 45,500.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>	<b>\$ 739,750.40</b>	<b>\$ -</b>	<b>\$ 743,677.00</b>	<b>\$ 3,926.60</b>	<b>\$ 1,125,650.00</b>	<b>\$ -</b>	<b>\$ (381,973.00)</b>
Debt Service	\$ 739,750.40	\$ -	\$ 743,677.00	\$ 3,926.60	\$ 1,125,650.00	\$ -	\$ (381,973.00)
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 4,271,868.86</b>	<b>\$ 907,699.33</b>	<b>\$ 5,747,716.99</b>	<b>\$ 568,148.80</b>	<b>\$ 5,590,023.00</b>	<b>\$ 66,243.99</b>	<b>\$ 91,450.00</b>
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 83,002.21	\$ 18,487.35	\$ 108,854.00	\$ 7,364.44	\$ 89,890.00	\$ 18,964.00	\$ -
General Operating	\$ 235,606.44	\$ 33,569.11	\$ 307,024.85	\$ 37,849.30	\$ 308,883.00	\$ 11,491.85	\$ (13,350.00)
Capital Outlay	\$ 3,953,260.21	\$ 855,642.87	\$ 5,331,838.14	\$ 522,935.06	\$ 5,191,250.00	\$ 35,788.14	\$ 104,800.00
<b>Recreational Programming</b>	<b>\$ 145,277.91</b>	<b>\$ 4,544.59</b>	<b>\$ 157,233.48</b>	<b>\$ 7,410.98</b>	<b>\$ 131,124.00</b>	<b>\$ 4,109.48</b>	<b>\$ 22,000.00</b>
Salary & Related	\$ 85,793.32	\$ 1,702.02	\$ 88,624.00	\$ 1,128.66	\$ 81,624.00	\$ -	\$ 7,000.00
Contractual Services	\$ 17,214.26	\$ 271.00	\$ 23,260.00	\$ 5,774.74	\$ 22,500.00	\$ 760.00	\$ -
General Operating	\$ 42,270.33	\$ 2,571.57	\$ 45,349.48	\$ 507.58	\$ 27,000.00	\$ 3,349.48	\$ 15,000.00
<b>Water Utility</b>	<b>\$ 1,610,192.48</b>	<b>\$ 85,820.06</b>	<b>\$ 1,763,273.24</b>	<b>\$ 67,260.70</b>	<b>\$ 1,745,566.00</b>	<b>\$ 18,007.24</b>	<b>\$ (300.00)</b>
Salary & Related	\$ 373,822.01	\$ 21,836.99	\$ 400,968.00	\$ 5,309.00	\$ 406,268.00	\$ -	\$ (5,300.00)
Contractual Services	\$ 117,565.29	\$ 30,715.49	\$ 167,689.52	\$ 19,408.74	\$ 158,454.00	\$ 4,235.52	\$ 5,000.00
General Operating	\$ 408,167.67	\$ 19,467.58	\$ 458,704.72	\$ 31,069.47	\$ 444,933.00	\$ 13,771.72	\$ -
Capital Outlay	\$ 113,510.70	\$ 13,800.00	\$ 138,756.00	\$ 11,445.30	\$ 138,756.00	\$ -	\$ -
Debt Service	\$ 597,126.81	\$ -	\$ 597,155.00	\$ 28.19	\$ 597,155.00	\$ -	\$ -
<b>Sewer Utility</b>	<b>\$ 1,839,112.97</b>	<b>\$ 160,702.30</b>	<b>\$ 2,188,219.44</b>	<b>\$ 188,404.17</b>	<b>\$ 2,071,717.00</b>	<b>\$ 40,302.44</b>	<b>\$ 76,200.00</b>
Salary & Related	\$ 458,815.30	\$ 12,296.73	\$ 471,546.00	\$ 433.97	\$ 400,346.00	\$ -	\$ 71,200.00
Contractual Services	\$ 210,878.72	\$ 94,657.47	\$ 362,211.97	\$ 56,675.78	\$ 340,545.00	\$ 16,666.97	\$ 5,000.00
General Operating	\$ 225,483.71	\$ 52,652.97	\$ 376,029.47	\$ 97,892.79	\$ 352,394.00	\$ 23,635.47	\$ -
Capital Outlay	\$ 481,589.42	\$ 1,095.13	\$ 516,000.00	\$ 33,315.45	\$ 516,000.00	\$ -	\$ -
Debt Service	\$ 462,345.82	\$ -	\$ 462,432.00	\$ 86.18	\$ 462,432.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 1,841,780.00</b>	<b>\$ -</b>	<b>\$ 1,842,780.00</b>	<b>\$ 1,000.00</b>	<b>\$ 1,838,780.00</b>	<b>\$ -</b>	<b>\$ 4,000.00</b>
Transfers & Advances	\$ 1,841,780.00	\$ -	\$ 1,842,780.00	\$ 1,000.00	\$ 1,838,780.00	\$ -	\$ 4,000.00
<b>Grand Total</b>	<b>\$ 18,438,019.56</b>	<b>\$ 3,069,608.74</b>	<b>\$ 29,168,740.11</b>	<b>\$ 7,661,111.81</b>	<b>\$ 27,116,998.00</b>	<b>\$ 1,616,715.11</b>	<b>\$ 435,027.00</b>

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

Rev. Code Sec. 5705.39

County Auditor's Office,  
Licking County, Ohio  
Newark, Ohio  
November 29, 2018

Jamie Nicholson, Finance Director  
City of Pataskala

I, Michael L. Smith, County Auditor of Licking County, Ohio, do hereby certify that the total appropriations from each fund taken together with all other outstanding appropriations, do not exceed the last amended official estimate of resources for the fiscal year beginning January 1st, 2018, as determined by the Budget Commission of said County.

*Michael L. Smith*

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

**CITY OF PATASKALA**  
**November 29, 2018**

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

	January 1, 2018 UNEC. BALANCE	TAXES	OTHER	TOTAL
GENERAL	\$ 1,239,535.90	\$ 950,035.00	\$ 723,465.00	\$ 2,913,035.90
SPECIAL REVENUE	\$ 4,880,932.17	\$ -	\$ 6,571,678.00	\$ 11,452,610.17
DEBT SERVICE	\$ 95,427.63	\$ -	\$ 1,088,913.00	\$ 1,184,340.63
CAPITAL PROJECTS	\$ 1,316,682.37	\$ -	\$ 10,967,619.00	\$ 12,284,301.37
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -
ENTERPRISE	\$ 5,220,375.10	\$ -	\$ 4,946,290.00	\$ 10,166,665.10
INTERNAL	\$ -	\$ -	\$ -	\$ -
FIDUCIARY	\$ 299,036.60	\$ -	\$ 510,000.00	\$ 809,036.60
<b>TOTAL</b>	<b>\$ 13,051,989.77</b>	<b>\$ 950,035.00</b>	<b>\$ 24,807,965.00</b>	<b>\$ 38,809,989.77</b>

GENERAL FUND	UNENC. BALANCE	TAXES	OTHER	TOTAL
101 GENERAL FUND	\$ 1,238,627.36	\$ 950,035.00	\$ 723,365.00	\$ 2,912,027.36
102 UNCLAIMED FUNDS	\$ 908.54	\$ -	\$ 100.00	\$ 1,008.54
<b>TOTAL</b>	<b>\$ 1,239,535.90</b>	<b>\$ 950,035.00</b>	<b>\$ 723,465.00</b>	<b>\$ 2,913,035.90</b>

SPECIAL REVENUE	UNENC. BALANCE	TAXES	OTHER	TOTAL
201 STREET FUND	\$ 2,637,251.58	\$ -	\$ 2,670,094.00	\$ 5,307,345.58
202 STATE HIGHWAY	\$ 127,151.38	\$ -	\$ 64,000.00	\$ 191,151.38
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	\$ -	\$ 516,200.00	\$ 984,792.58
206 RECREATION FUND	\$ 56,236.14	\$ -	\$ 116,250.00	\$ 172,486.14
207 PARK USE	\$ 101,619.59	\$ -	\$ 51,800.00	\$ 153,419.59
208 POLICE FUND	\$ 1,351,545.83	\$ -	\$ 3,130,284.00	\$ 4,481,829.83
209 IMMOBOLIZATION	\$ 490.00	\$ -	\$ -	\$ 490.00
210 MAYORS COURT COMPUTER	\$ 26,019.60	\$ -	\$ 4,150.00	\$ 30,169.60
211 ALCOHOL ENFORCEMENT & EDUCATION	\$ 5,921.10	\$ -	\$ -	\$ 5,921.10
212 LAW ENFORCEMENT TRUST	\$ 8,972.13	\$ -	\$ 5,500.00	\$ 14,472.13
213 PATASKALA 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	\$ -	\$ 10,400.00	\$ 12,553.57
219 SESQUECENTENNIAL FUND	\$ 366.91	\$ -	\$ -	\$ 366.91
220 INDIGENT DRIVERS INTERLOCK	\$ 952.10	\$ -	\$ -	\$ 952.10
221 INDIGENT DRIVERS ALCOHOL TREATMENT	\$ -	\$ -	\$ -	\$ -
222 LAW ENFORCEMENT TRAINING & ED	\$ 7,510.00	\$ -	\$ 3,000.00	\$ 10,510.00
223 PAYMENT IN LIEU	\$ 79,386.50	\$ -	\$ -	\$ 79,386.50
<b>TOTAL</b>	<b>\$ 4,880,932.17</b>	<b>\$ -</b>	<b>\$ 6,571,678.00</b>	<b>\$ 11,452,610.17</b>

DEBT SERVICE	UNENC. BALANCE	TAXES	OTHER	TOTAL
401 DEBT SERVICE FUND	\$ 65,360.44	\$ -	\$ 1,088,913.00	\$ 1,154,273.44
402 STREET BOND	\$ 30,067.19	\$ -	\$ -	\$ 30,067.19
<b>TOTAL</b>	<b>\$ 95,427.63</b>	<b>\$ -</b>	<b>\$ 1,088,913.00</b>	<b>\$ 1,184,340.63</b>

CAPITAL PROJECTS	UNENC. BALANCE	TAXES	OTHER	TOTAL
301 CAPITAL IMPROVEMENTS	\$ 781,428.40	\$ -	\$ 5,701,832.00	\$ 6,483,260.40
302 BOND IMPROVEMENTS	\$ 16,540.87	\$ -	\$ 4,640,500.00	\$ 4,657,040.87
303 STATE ISSUE II CAPITAL MPROVEMENTS	\$ (163,018.80)	\$ -	\$ 221,000.00	\$ 57,981.20
304 MUNICIPAL BUILDING PURCHASE	\$ 6,870.84	\$ -	\$ -	\$ 6,870.84
305 COURTER BRIDGE IMPROVEMENT	\$ 59.08	\$ -	\$ -	\$ 59.08
306 SR 310 TIF	\$ 258,063.80	\$ -	\$ 299,287.00	\$ 557,350.80

307 COLUMBIA RD BRIDGE IMPROVEMENTS	\$	4,880.00	\$	-	\$	-	\$	4,880.00
308 CAPITAL FACILITIES	\$	411,858.18	\$	-	\$	105,000.00	\$	516,858.18
<b>TOTAL</b>	<b>\$</b>	<b>1,316,682.37</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>10,967,619.00</b>	<b>\$</b>	<b>12,284,301.37</b>

<b>SPECIAL ASSESMENTS</b>	<b>UNENC. BALANCE</b>	<b>TAXES</b>	<b>OTHER</b>	<b>TOTAL</b>
	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>ENTERPRISE FUND</b>	<b>UNENC. BALANCE</b>	<b>TAXES</b>	<b>OTHER</b>	<b>TOTAL</b>
601 WATER UTILITY	\$ 746,363.02	\$ -	\$ 1,207,814.00	\$ 1,954,177.02
602 WATER CAPITAL IMPROVEMENTS	\$ 1,398,831.54	\$ -	\$ 809,890.00	\$ 2,208,721.54
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	\$ -	\$ 1,356,890.00	\$ 3,065,706.85
652 SEWER CAPITAL IMPROVEMENTS	\$ 1,210,280.52	\$ -	\$ 620,360.00	\$ 1,830,640.52
653 SEWER BOND IMPROVEMENTS	\$ 378.88	\$ -	\$ 5.00	\$ 383.88
654 SEWER DEBT SERVICE	\$ 48,353.75	\$ -	\$ 402,500.00	\$ 450,853.75
655 OAKS ASSESSMENT	\$ 16,431.57	\$ -	\$ 20,261.00	\$ 36,692.57
656 STATE ISSUE II (UTILITY)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 5,220,375.10</b>	<b>\$ -</b>	<b>\$ 4,946,290.00</b>	<b>\$ 10,166,665.10</b>

<b>INTERNAL FUNDS</b>	<b>UNENC. BALANCE</b>	<b>TAXES</b>	<b>OTHER</b>	<b>TOTAL</b>
	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>FIDUCIARY FUNDS</b>	<b>UNENC. BALANCE</b>	<b>TAXES</b>	<b>OTHER</b>	<b>TOTAL</b>
501 CONSTRUCTION ACCOUNT/PROJECT	\$ 213,150.83	\$ -	\$ 500,000.00	\$ 713,150.83
502 FIRE ESCROW FUND	\$ 24,000.00	\$ -	\$ -	\$ 24,000.00
503 VENDOR BOND & ESCROW	\$ 600.00	\$ -	\$ 5,000.00	\$ 5,600.00
504 POLICE EVIDENCE / CASH SEIZURE	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
999 PAYROLL CLEARING FUND	\$ 61,285.77	\$ -	\$ -	\$ 61,285.77
<b>TOTAL</b>	<b>\$ 299,036.60</b>	<b>\$ -</b>	<b>\$ 510,000.00</b>	<b>\$ 809,036.60</b>

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.

\* Includes Homestead & Rollback

BUDGET COMMISSION

Michael L Smith

William C Hayes

Olivia C Parkinson

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

	RESOURCES AVAILABLE (Estimated)	RESOURCES APPROPRIATED BY LEGISLATION	PROJECTED UNENCUMBERED FUND BALANCE AS 12/31/18	OK OR EXCEEDS
<b>GENERAL</b>	\$ 2,913,035.90	\$ 1,940,044.32	\$ 972,991.58	OK
<b>SPECIAL REVENUE</b>	11,452,610.17	7,448,254.82	4,004,355.35	OK
<b>DEBT SERVICE</b>	1,184,340.63	788,781.00	395,559.63	OK
<b>CAPITAL PROJECTS</b>	12,284,301.37	11,044,455.20	1,239,846.17	OK
<b>SPECIAL ASSESSMENTS</b>	-	-	-	OK
<b>ENTERPRISE</b>	10,166,665.10	5,362,269.17	4,804,395.93	OK
<b>INTERNAL</b>	-	-	-	OK
<b>FIDUCIARY</b>	809,036.60	563,000.00	246,036.60	OK
<b>TOTAL</b>	<u>\$ 38,809,989.77</u>	<u>\$ 27,146,804.51</u>	<u>\$ 11,663,185.26</u>	
<b><u>GENERAL</u></b>				
101 - General Fund	\$ 2,912,027.36	\$ 1,939,044.32	\$ 972,983.04	OK
102 - Unclaimed Funds	1,008.54	1,000.00	8.54	OK
<b>TOTAL GENERAL</b>	<u>\$ 2,913,035.90</u>	<u>\$ 1,940,044.32</u>	<u>\$ 972,991.58</u>	<b>OK</b>
<b><u>SPECIAL REVENUE</u></b>				
201 - Street Fund	\$ 5,307,345.58	\$ 3,437,170.81	\$ 1,870,174.77	OK
202 - State Highway	191,151.38	126,127.10	65,024.28	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	984,792.58	580,518.00	404,274.58	OK
206 - Recreation Fund	172,486.14	109,202.20	63,283.94	OK
207 - Park Use	153,419.59	44,005.00	109,414.59	OK
208 - Police Fund	4,481,829.83	3,065,859.71	1,415,970.12	OK
209 - Immobilization	490.00	-	490.00	OK
210 - Mayor's Court Computer	30,169.60	9,000.00	21,169.60	OK
211 - Alcohol Enforcement & Education	5,921.10	-	5,921.10	OK
212 - Law Enforcement Trust	14,472.13	4,000.00	10,472.13	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	12,553.57	4,872.00	7,681.57	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	10,510.00	2,500.00	8,010.00	OK
223 - Payment In Lieu	79,386.50	65,000.00	14,386.50	OK
<b>TOTAL SPECIAL REVENUE</b>	<u>\$ 11,452,610.17</u>	<u>\$ 7,448,254.82</u>	<u>\$ 4,004,355.35</u>	<b>OK</b>
<b><u>DEBT SERVICE</u></b>				
401 - Debt Service	\$ 1,154,273.44	\$ 788,781.00	\$ 365,492.44	OK
402 - Street Bond	30,067.19	-	30,067.19	OK
<b>TOTAL DEBT SERVICE</b>	<u>\$ 1,184,340.63</u>	<u>\$ 788,781.00</u>	<u>\$ 395,559.63</u>	<b>OK</b>
<b><u>CAPITAL PROJECTS</u></b>				
301 - Capital Improvements	\$ 6,483,260.40	\$ 6,154,175.20	\$ 329,085.20	OK
302 - Bond Improvements	4,657,040.87	4,600,000.00	57,040.87	OK
303 - State Issue II Capital Improvements	57,981.20	20,000.00	37,981.20	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	557,350.80	120,280.00	437,070.80	OK
307 - Columbia Road Bridge Improvements	4,880.00	-	4,880.00	OK
308 - Capital Facilities	516,858.18	150,000.00	366,858.18	OK
<b>TOTAL CAPITAL PROJECTS</b>	<u>\$ 12,284,301.37</u>	<u>\$ 11,044,455.20</u>	<u>\$ 1,239,846.17</u>	<b>OK</b>

**SPECIAL ASSESSMENTS**

	\$	-	\$	-	\$	-	OK
		-		-		-	OK
<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>OK</b>

**ENTERPRISE FUND**

601 - Water Utility	\$	1,954,177.02	\$	1,385,605.63	\$	568,571.39	OK
602 - Water Capital Improvements		2,208,721.54		634,017.20		1,574,704.34	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		3,065,706.85		1,345,263.44		1,720,443.41	OK
652 - Sewer Capital Improvements		1,830,640.52		936,795.90		893,844.62	OK
653 - Sewer Bond Improvements		383.88		-		383.88	OK
654 - Sewer Debt Service		450,853.75		442,167.00		8,686.75	OK
655 - Oaks Assessment		36,692.57		21,265.00		15,427.57	OK
656 - Utility State Issue II (OPWC)		-		-		-	OK
<b>TOTAL ENTERPRISE</b>	<b>\$</b>	<b>10,166,665.10</b>	<b>\$</b>	<b>5,362,269.17</b>	<b>\$</b>	<b>4,804,395.93</b>	<b>OK</b>

**INTERNAL FUNDS**

	\$	-	\$	-	\$	-	OK
		-		-		-	OK
<b>TOTAL INTERNAL</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>OK</b>

**FIDUCIARY FUNDS**

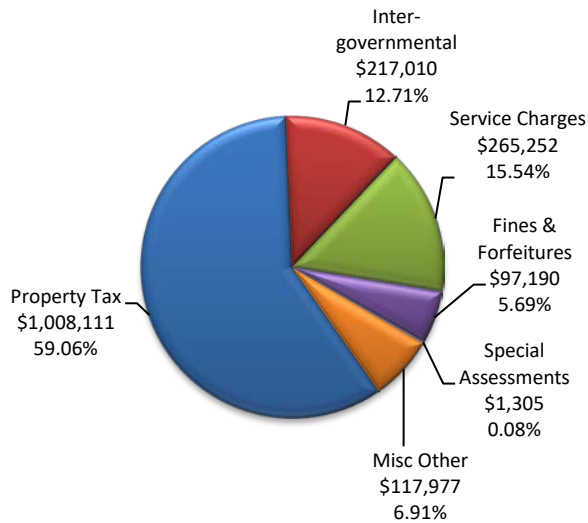
501 - Construction Account/Project Fund	\$	713,150.83	\$	529,000.00	\$	184,150.83	OK
502 - Fire Escrow Fund		24,000.00		24,000.00		-	OK
503 - Vendor Bond & Escrow		5,600.00		5,000.00		600.00	OK
504 - Police Evidence/Cash Seizure		5,000.00		5,000.00		-	OK
999 - Payroll Clearing Fund		61,285.77		-		61,285.77	OK
<b>TOTAL FIDUCIARY</b>	<b>\$</b>	<b>809,036.60</b>	<b>\$</b>	<b>563,000.00</b>	<b>\$</b>	<b>246,036.60</b>	<b>OK</b>



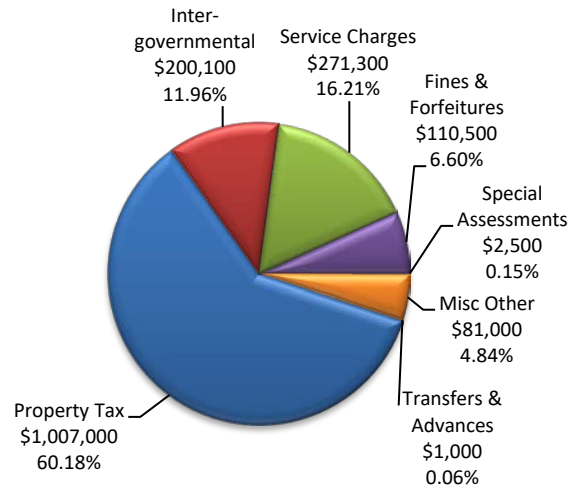
## General Fund (101)

**Revenue** – The general fund had a 2018 revenue budget of approximately \$1.67 million. On a full-year basis, the general fund was credited with total revenue of approximately \$1.71 million, which represents 102% of budget. The full-year total ended the year about \$33.4 thousand (2.06%) higher than budget. Total revenues for 2018 were \$18.7 thousand (1.27%) higher than those collected in 2017. The slight year over year increase primarily due to increased investment/miscellaneous other income and property tax collections, partially offset by reduced revenue from the city's Mayor's Court.

**YTD General Fund Revenue by Source**



**General Fund Revenue - Budget**



The largest revenue source for the general fund is property taxes and which accounted for 60.2% of the 2018 general fund revenue budget. The 2018 budget for this category was projected to be \$1.01 million and would be up by \$126.3 thousand (14.34%) when compared to 2017 full-year collections. During 2018, the general fund received \$1.01 million in property tax revenues from the Licking County Treasurer (100.1% of budget). This total is up by \$127.4 thousand (14.47%) when compared to the same period in 2017.

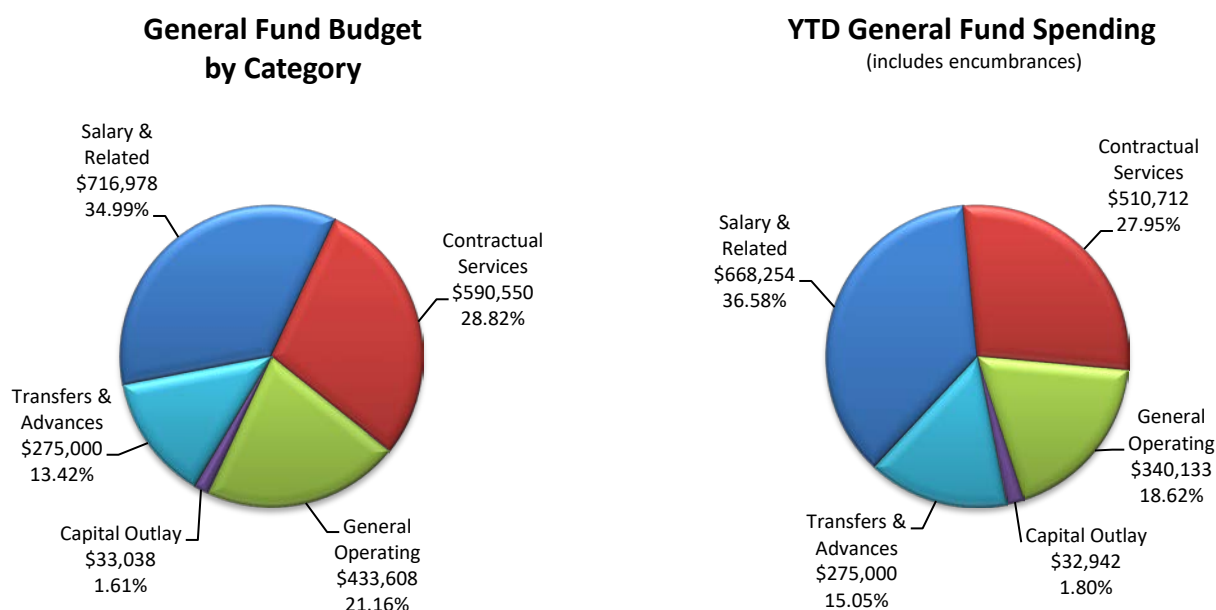
Service charge revenues represented the second largest revenue budget category for the general fund. These revenues are received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other miscellaneous permits. The 2018 budget in this category was \$271.3 thousand (16.21% of budget). Through year-end, the city received \$265.3 thousand (97.77% of budget) and was up by \$21.4 thousand (8.79%) from FY 2017 due to: (1) receipt timing of franchise fees; and (2) one-time building license and permit fees.

Intergovernmental revenue was the next major general fund revenue source and accounted for 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 was projected to account for approximately \$200.1 thousand (11.96% 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 full-year basis, the fund received \$217.0 thousand in this category (108.45% of budget) and was up by \$24.5 thousand (12.75%) when compared to the same full-year period in 2017.

Fines and forfeitures revenue represented the other major revenue budget category for the general fund.

The 2018 budget in this category was \$110.5 thousand (6.60% of budget) and consisted of fines and forfeitures generated by the operation of the city's Mayor's Court, as well as other state-generated fines. Through December 31, the city received \$97.2 thousand in this category, which represented 87.95% of budget. Compared to 2017, the full-year total is down by \$31.2 thousand, or 24.27%. The primary driver of the decline was the reduced revenue generated by the Mayor's Court due to the court clerk's extended medical leave, and cases being transferred to the Licking County municipal court during that time.

**Expenditures** – The general fund had a total appropriated expenditure budget for 2018 of approximately \$2.05 million and spending in the general fund for 2018 ended the year well below that amount. Total spending through December 31 was \$1.68 million which is equal to 81.78% of the budget. Including encumbrances (e.g., purchase orders) of \$151.2 thousand (but excluding transfers) in the total results in a total ratio equal to 87.48% of budget. Compared to the same full-year period in 2017 (and excluding transfers), the total is up by \$158.3 thousand (12.74%). The increase was primarily driven by increased spending in the General Operating and Contractual Services categories.



Salaries, wages and other employee-related costs represented the largest expense budget category, with a 2018 budget of \$717.0 thousand, or 34.99% of the general fund budget. Spending through December 31 was \$668.3 thousand, or 93.2% of budget. The favorable variance (\$62.4 thousand below budget) was primarily the result of an open position during the year (e.g., Human Resources Manager). Full-year spending in this category was up by \$29.0 thousand (4.63%) from 2017.

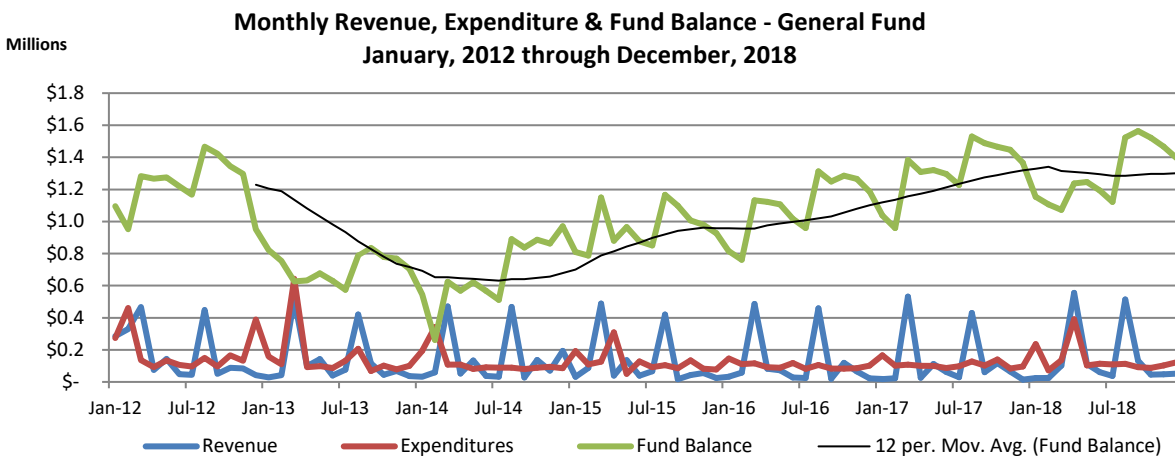
Contractual services was another major expense budget category for the General fund. The 2018 budget in this category was \$590.6 thousand (28.82% of budget) and provided for non-employee personal services, such as legal, audit and engineering services. Spending through December 31 was \$439.8 thousand (74.48% of budget). Including encumbrances (e.g. purchase orders) of \$70.9 thousand in the total, a total of \$510.7 thousand, or 86.48% 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 monitored this category closely during 2018 to ensure that spending remained within budget.

General operating expenditures were another significant expense category for the general fund. It

combined a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses and had a 2018 budget of \$433.6 thousand, or 21.16% of the fund's budget. Full-year spending in this category was \$292.0 thousand which would be equal to 67.34% of budget. Including encumbrances in the calculation, the total spent or committed is \$340.1 thousand, or 78.44% of budget. Spending in this category was up by \$44.2 thousand (17.82%) from 2017.

The approved 2018 budget in the general fund included a total of \$275,000 in interfund transfers with the total being 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. These transfers were made during the month of April.

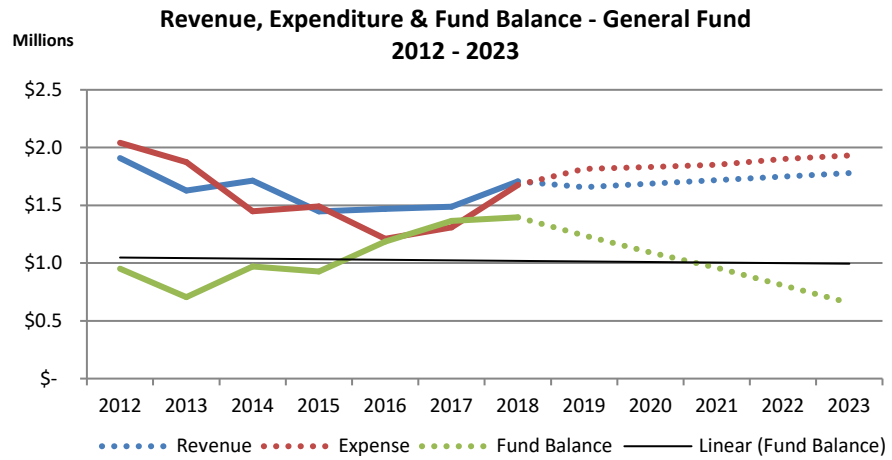
**Fund Balance** – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street, Police and Debt Service functions, are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used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

As you can see from the chart on the following page, fiscal years 2014 through 2018 were very positive 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 2016 and 2017 was less than revenue, resulting in an increasing fund balance. The fund was unable to maintain this positive trend in 2018, and the current forecast calls for deficit spending in each future year through 2023. This will result in a declining fund balance in all future years. This chart has been updated with the approved 2019 budget data through 2023 and the fund balance is currently projected to be \$655.7 thousand at the end of FY 2023.



**CITY OF PATASKALA, OHIO**  
**DECEMBER 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)
<b>Beginning Fund Balance</b>		\$ 1,365,103	\$ 1,365,103			\$ 1,186,181	\$ 1,186,181				
<b>REVENUE</b>											
<b>Taxes</b>	Property Taxes	\$ 1,008,111	\$ 1,007,000	\$ (1,111)	100.11%	\$ 880,675	\$ 908,562	\$ 27,887	96.93%	\$ 127,436	14.47%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Taxes</b>	<b>\$ 1,008,111</b>	<b>\$ 1,007,000</b>	<b>\$ (1,111)</b>	<b>100.11%</b>	<b>\$ 880,675</b>	<b>\$ 908,562</b>	<b>\$ 27,887</b>	<b>96.93%</b>	<b>\$ 127,436</b>	<b>14.47%</b>
<b>Intergovernmental</b>	State-Shared Revenues	\$ 217,010	\$ 200,100	\$ (16,910)	108.45%	\$ 192,467	\$ 189,428	\$ (3,039)	101.60%	\$ 24,544	12.75%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Intergovernmental</b>	<b>\$ 217,010</b>	<b>\$ 200,100</b>	<b>\$ (16,910)</b>	<b>108.45%</b>	<b>\$ 192,467</b>	<b>\$ 189,428</b>	<b>\$ (3,039)</b>	<b>101.60%</b>	<b>\$ 24,544</b>	<b>12.75%</b>
<b>Charges for Service</b>	General Government Fees	\$ 89,530	\$ 81,300	\$ (8,230)	110.12%	\$ 59,986	\$ 69,350	\$ 9,364	86.50%	\$ 29,544	49.25%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	175,722	190,000	14,278	92.49%	183,824	160,000	(23,824)	114.89%	(8,102)	-4.41%
	<b>Total Charges for Service</b>	<b>\$ 265,252</b>	<b>\$ 271,300</b>	<b>\$ 6,048</b>	<b>97.77%</b>	<b>\$ 243,809</b>	<b>\$ 229,350</b>	<b>\$ (14,459)</b>	<b>106.30%</b>	<b>\$ 21,443</b>	<b>8.79%</b>
<b>Fines &amp; Forfeitures</b>	Mayor's Court	\$ 97,165	\$ 110,000	\$ 12,835	88.33%	\$ 128,340	\$ 154,800	\$ 26,460	82.91%	\$ (31,175)	-24.29%
	Other Fines & Forfeitures	25	500	475	5.00%	-	500	500	0.00%	25	100.00%
	<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ 97,190</b>	<b>\$ 110,500</b>	<b>\$ 13,310</b>	<b>87.95%</b>	<b>\$ 128,340</b>	<b>\$ 155,300</b>	<b>\$ 26,960</b>	<b>82.64%</b>	<b>\$ (31,150)</b>	<b>-24.27%</b>
<b>Special Assessments</b>	Special Assessments	1,305	2,500	1,195	52.20%	-	2,500	2,500	0.00%	1,305	100.00%
	<b>Total Special Assessments</b>	<b>\$ 1,305</b>	<b>\$ 2,500</b>	<b>\$ 1,195</b>	<b>52.20%</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>0.00%</b>	<b>\$ 1,305</b>	<b>100.00%</b>
<b>Other Sources</b>	Investment Income	\$ 27,861	\$ 24,000	\$ (3,861)	116.09%	\$ 18,223	\$ 15,000	\$ (3,223)	121.48%	\$ 9,639	52.90%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	90,116	57,000	(33,116)	158.10%	24,435	19,000	(5,435)	128.60%	65,681	268.80%
	<b>Total Other Sources</b>	<b>\$ 117,977</b>	<b>\$ 81,000</b>	<b>\$ (36,977)</b>	<b>145.65%</b>	<b>\$ 42,657</b>	<b>\$ 34,000</b>	<b>\$ (8,657)</b>	<b>125.46%</b>	<b>\$ 75,320</b>	<b>176.57%</b>
<b>Interfund Transfers</b>	Transfers & Advances In	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Grand Total Revenue</b>	<b>\$ 1,706,846</b>	<b>\$ 1,673,400</b>	<b>\$ (33,446)</b>	<b>102.00%</b>	<b>\$ 1,487,949</b>	<b>\$ 1,519,140</b>	<b>\$ 31,191</b>	<b>97.95%</b>	<b>\$ 218,897</b>	<b>14.71%</b>
<b>Adjustments:</b>											
	- Elim impact of Interfund transfers/advances	\$ -	\$ (1,000)	\$ 1,000	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ (1,000)</b>	<b>\$ 1,000</b>	<b>-100.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Adjusted Grand Total Revenue</b>	<b>\$ 1,706,846</b>	<b>\$ 1,672,400</b>	<b>\$ (34,446)</b>	<b>102.06%</b>	<b>\$ 1,487,949</b>	<b>\$ 1,519,140</b>	<b>\$ 31,191</b>	<b>97.95%</b>	<b>\$ 218,897</b>	<b>14.71%</b>

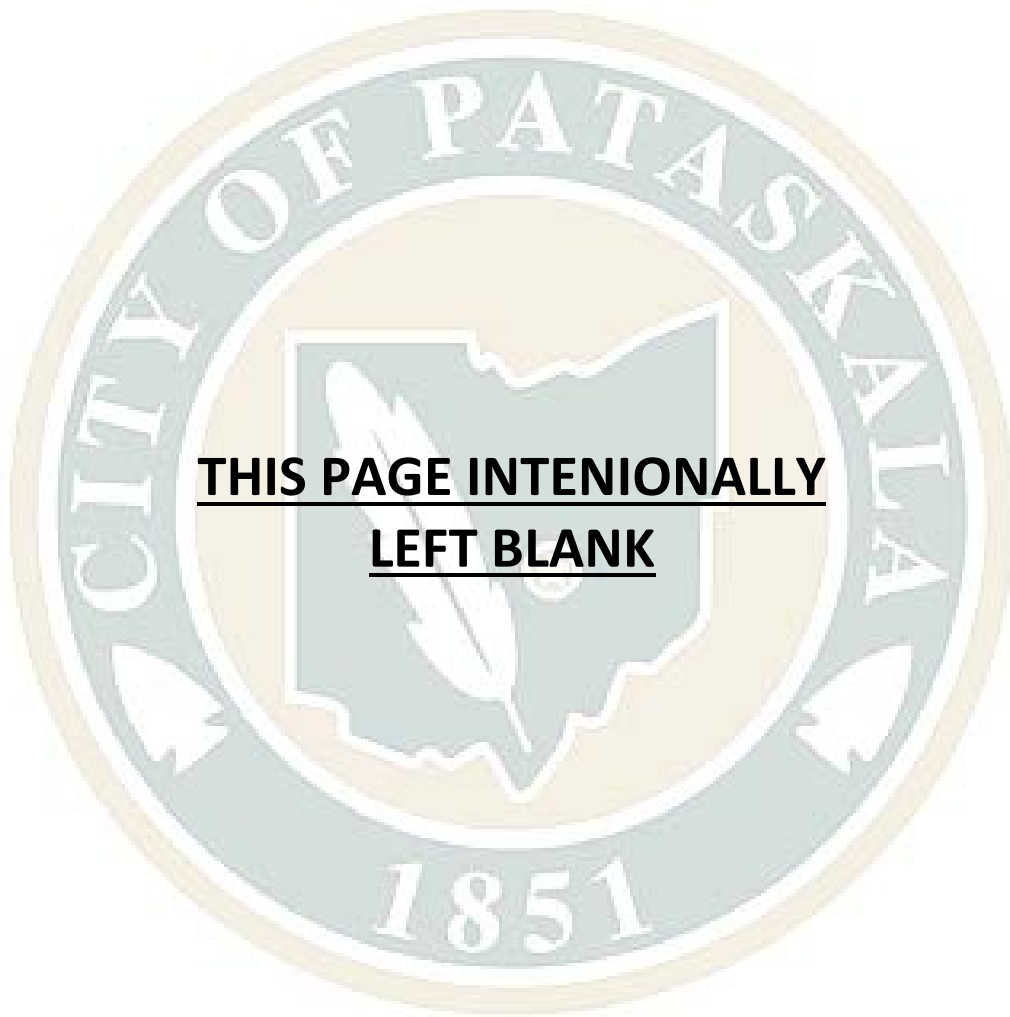
	YTD 2018	2018 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2017	YTD 2018 H/(L) YTD 2017	% H/(L)
<b><u>EXPENDITURE &amp; ENCUMBRANCES</u></b>										
Salary & Related	\$ 654,563	\$ 716,978	\$ 62,415	8.71%	\$ 13,691	\$ 48,724	6.80%	\$ 625,590	\$ 28,973	4.63%
Contractual Services	439,821	590,550	150,729	25.52%	70,891	79,838	13.52%	369,115	70,706	19.16%
General Operating	291,991	433,608	141,616	32.66%	48,142	93,474	21.56%	247,822	44,169	17.82%
Capital Outlay	14,454	33,038	18,585	56.25%	18,488	96	0.29%	-	14,454	100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	275,000	275,000	-	0.00%	-	-	0.00%	66,500	208,500	313.53%
Grand Total Expenditures	<u>\$ 1,675,828</u>	<u>\$ 2,049,174</u>	<u>\$ 373,345</u>	<u>18.22%</u>	<u>\$ 151,212</u>	<u>\$ 222,133</u>	<u>10.84%</u>	<u>\$ 1,309,027</u>	<u>\$ 366,802</u>	<u>28.02%</u>
<b><u>Adjustments:</u></b>										
- Interfund transfers & advances	\$ (275,000)	\$ (275,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (66,500)	\$ (208,500)	313.53%
Total Adjustments	<u>\$ (275,000)</u>	<u>\$ (275,000)</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ (66,500)</u>	<u>\$ (208,500)</u>	<u>313.53%</u>
Adjusted Grand Total Expenditures	<u>\$ 1,400,828</u>	<u>\$ 1,774,174</u>	<u>\$ 373,345</u>	<u>21.04%</u>	<u>\$ 151,212</u>	<u>\$ 222,133</u>	<u>12.52%</u>	<u>\$ 1,242,527</u>	<u>\$ 158,302</u>	<u>12.74%</u>
Ending Fund Balance	(based on non-adjusted expenditures)	<u>\$ 1,396,120</u>	<u>\$ 989,330</u>		<u>\$ 1,244,908</u>			<u>\$ 1,365,103</u>	\$ 31,017	2.27%
		48.28%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>101 - General Fund</b>	<b>\$ 1,706,845.62</b>	<b>\$ 1,673,400.00</b>	<b>\$ (33,445.62)</b>	<b>\$ 1,540,120.00</b>	<b>\$ 133,280.00</b>
<b>Taxes</b>	<b>\$ 1,008,110.99</b>	<b>\$ 1,007,000.00</b>	<b>\$ (1,110.99)</b>	<b>\$ 922,085.00</b>	<b>\$ 84,915.00</b>
Property Taxes	\$ 1,008,110.99	\$ 1,007,000.00	\$ (1,110.99)	\$ 922,085.00	\$ 84,915.00
<b>Intergovernmental</b>	<b>\$ 217,010.32</b>	<b>\$ 200,100.00</b>	<b>\$ (16,910.32)</b>	<b>\$ 192,435.00</b>	<b>\$ 7,665.00</b>
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 217,010.32	\$ 200,100.00	\$ (16,910.32)	\$ 192,435.00	\$ 7,665.00
<b>Charges for Service</b>	<b>\$ 265,252.16</b>	<b>\$ 271,300.00</b>	<b>\$ 6,047.84</b>	<b>\$ 229,300.00</b>	<b>\$ 42,000.00</b>
General Government Fees	\$ 89,530.34	\$ 81,300.00	\$ (8,230.34)	\$ 69,300.00	\$ 12,000.00
Other Service Charges	\$ 175,721.82	\$ 190,000.00	\$ 14,278.18	\$ 160,000.00	\$ 30,000.00
<b>Fines &amp; Forfeitures</b>	<b>\$ 97,189.82</b>	<b>\$ 110,500.00</b>	<b>\$ 13,310.18</b>	<b>\$ 160,300.00</b>	<b>\$ (49,800.00)</b>
Mayor's Court	\$ 97,164.82	\$ 110,000.00	\$ 12,835.18	\$ 159,800.00	\$ (49,800.00)
Other Fines & Forfeitures	\$ 25.00	\$ 500.00	\$ 475.00	\$ 500.00	\$ -
<b>Special Assessments</b>	<b>\$ 1,304.94</b>	<b>\$ 2,500.00</b>	<b>\$ 1,195.06</b>	<b>\$ 2,500.00</b>	<b>\$ -</b>
Special Assessments	\$ 1,304.94	\$ 2,500.00	\$ 1,195.06	\$ 2,500.00	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 117,977.39</b>	<b>\$ 81,000.00</b>	<b>\$ (36,977.39)</b>	<b>\$ 32,500.00</b>	<b>\$ 48,500.00</b>
Investment Income	\$ 27,861.43	\$ 24,000.00	\$ (3,861.43)	\$ 17,500.00	\$ 6,500.00
Other Miscellaneous Revenue	\$ 90,115.96	\$ 57,000.00	\$ (33,115.96)	\$ 15,000.00	\$ 42,000.00
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
<b>Grand Total</b>	<b>\$ 1,706,845.62</b>	<b>\$ 1,673,400.00</b>	<b>\$ (33,445.62)</b>	<b>\$ 1,540,120.00</b>	<b>\$ 133,280.00</b>

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>101 - General Fund</b>	<b>\$ 1,675,828.47</b>	<b>\$ 151,211.97</b>	<b>\$ 2,049,173.62</b>	<b>\$ 222,133.18</b>	<b>\$ 1,923,112.00</b>	<b>\$ 75,061.62</b>	<b>\$ 51,000.00</b>
<b>General Government</b>	<b>\$ 630,444.03</b>	<b>\$ 57,400.75</b>	<b>\$ 798,620.69</b>	<b>\$ 110,775.91</b>	<b>\$ 740,682.00</b>	<b>\$ 19,438.69</b>	<b>\$ 38,500.00</b>
Salary & Related	\$ 364,612.20	\$ 8,299.66	\$ 407,973.58	\$ 35,061.72	\$ 411,427.00	\$ 1,046.58	\$ (4,500.00)
Contractual Services	\$ 195,679.87	\$ 35,574.81	\$ 261,390.54	\$ 30,135.86	\$ 201,900.00	\$ 16,490.54	\$ 43,000.00
General Operating	\$ 70,151.96	\$ 13,526.28	\$ 129,256.57	\$ 45,578.33	\$ 127,355.00	\$ 1,901.57	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 222,951.51</b>	<b>\$ 18,844.11</b>	<b>\$ 288,757.75</b>	<b>\$ 46,962.13</b>	<b>\$ 268,143.00</b>	<b>\$ 14,614.75</b>	<b>\$ 6,000.00</b>
Salary & Related	\$ 77,899.31	\$ 1,850.75	\$ 82,393.00	\$ 2,642.94	\$ 76,393.00	\$ -	\$ 6,000.00
Contractual Services	\$ 143,824.40	\$ 15,841.39	\$ 195,364.75	\$ 35,698.96	\$ 180,750.00	\$ 14,614.75	\$ -
General Operating	\$ 1,227.80	\$ 1,151.97	\$ 11,000.00	\$ 8,620.23	\$ 11,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Executive &amp; Legislative</b>	<b>\$ 164,402.19</b>	<b>\$ 5,707.38</b>	<b>\$ 199,035.42</b>	<b>\$ 28,925.85</b>	<b>\$ 184,443.00</b>	<b>\$ 10,592.42</b>	<b>\$ 4,000.00</b>
Salary & Related	\$ 137,884.77	\$ 1,925.82	\$ 145,193.00	\$ 5,382.41	\$ 141,193.00	\$ -	\$ 4,000.00
Contractual Services	\$ 2,581.24	\$ -	\$ 6,000.00	\$ 3,418.76	\$ 6,000.00	\$ -	\$ -
General Operating	\$ 23,936.18	\$ 3,781.56	\$ 47,842.42	\$ 20,124.68	\$ 37,250.00	\$ 10,592.42	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Finance</b>	<b>\$ 72,755.37</b>	<b>\$ 4,973.86</b>	<b>\$ 87,361.29</b>	<b>\$ 9,632.06</b>	<b>\$ 86,282.00</b>	<b>\$ 2,079.29</b>	<b>\$ (1,000.00)</b>
Salary & Related	\$ 32,224.66	\$ 900.00	\$ 38,356.41	\$ 5,231.75	\$ 37,907.00	\$ 1,449.41	\$ (1,000.00)
Contractual Services	\$ 29,411.14	\$ 1,237.09	\$ 34,080.55	\$ 3,432.32	\$ 33,675.00	\$ 405.55	\$ -
General Operating	\$ 11,119.57	\$ 2,836.77	\$ 14,924.33	\$ 967.99	\$ 14,700.00	\$ 224.33	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 268,333.65</b>	<b>\$ 63,570.81</b>	<b>\$ 357,336.47</b>	<b>\$ 25,432.01</b>	<b>\$ 329,000.00</b>	<b>\$ 28,336.47</b>	<b>\$ -</b>
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 68,324.21	\$ 18,237.35	\$ 93,714.00	\$ 7,152.44	\$ 80,750.00	\$ 12,964.00	\$ -
General Operating	\$ 185,555.81	\$ 26,845.32	\$ 230,584.33	\$ 18,183.20	\$ 229,550.00	\$ 9,584.33	\$ (8,550.00)
Capital Outlay	\$ 14,453.63	\$ 18,488.14	\$ 33,038.14	\$ 96.37	\$ 18,700.00	\$ 5,788.14	\$ 8,550.00
<b>Recreational Programming</b>	<b>\$ 41,941.72</b>	<b>\$ 715.06</b>	<b>\$ 43,062.00</b>	<b>\$ 405.22</b>	<b>\$ 39,562.00</b>	<b>\$ -</b>	<b>\$ 3,500.00</b>
Salary & Related	\$ 41,941.72	\$ 715.06	\$ 43,062.00	\$ 405.22	\$ 39,562.00	\$ -	\$ 3,500.00
<b>Transfers &amp; Advances</b>	<b>\$ 275,000.00</b>	<b>\$ -</b>	<b>\$ 275,000.00</b>	<b>\$ -</b>	<b>\$ 275,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ 275,000.00	\$ -	\$ 275,000.00	\$ -	\$ 275,000.00	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,675,828.47</b>	<b>\$ 151,211.97</b>	<b>\$ 2,049,173.62</b>	<b>\$ 222,133.18</b>	<b>\$ 1,923,112.00</b>	<b>\$ 75,061.62</b>	<b>\$ 51,000.00</b>



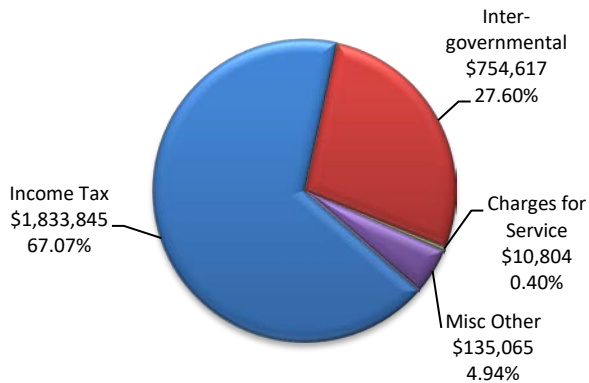
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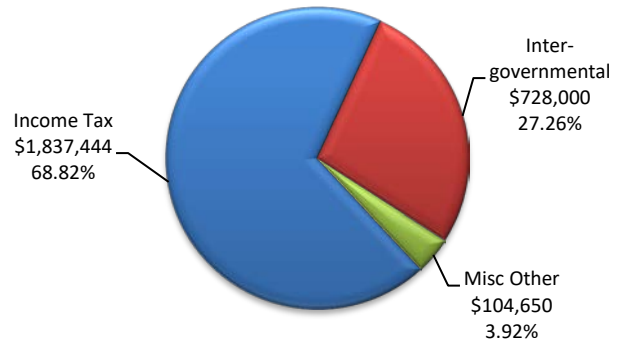
## Street Fund (201)

**Revenue** – The Street Fund had a 2018 total revenue budget of approximately \$2.67 million, with the fund's primary revenue sources being income taxes and intergovernmental revenues. On a full-year basis, the Street fund was credited with total revenue of approximately \$2.73 million which is equal to 102.41% of the full-year budget. Total full-year 2018 revenue was up by \$6.3 thousand (0.23%) from 2017.

**YTD Street Fund Revenue by Source**

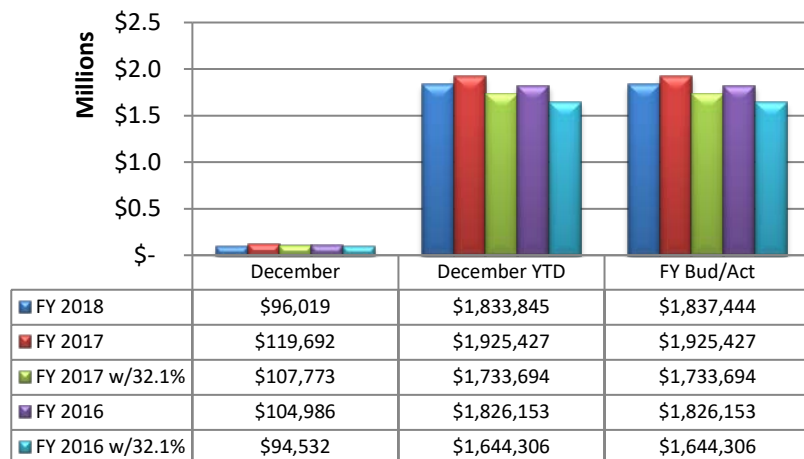


**Street Fund Revenue - Budget**



Income tax collections in December were \$96.0 thousand and were down by \$23.7 thousand (19.78%) when compared to the same period in 2017. Full-year income tax revenues credited to the fund were \$1.83 million and were equal to 99.8% of budget. In comparison, last year's collections through December 2017 were \$1.93 million, a decrease of \$91.6 thousand (4.76%) in 2018 from 2017. The reduction in the fund's 2018 allocation rate from 35.65% to 32.1% had the effect of reducing the revenue credited to the fund by \$202.8 thousand. If nothing had been changed from 2017, increased overall total collections would have resulted in revenue that was \$111.2 thousand higher. The net impact of these variances is the overall reduction in fund revenue of \$91.6 thousand. 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. Taking the different allocation rates into consideration, the fund would have received \$100.2 thousand (5.78%) more in 2018 than 2017 had the allocation rate not been changed, and collections would have been \$189.5 thousand (11.52%) higher than 2016 collections.

**Income Tax Collections - Street Fund**

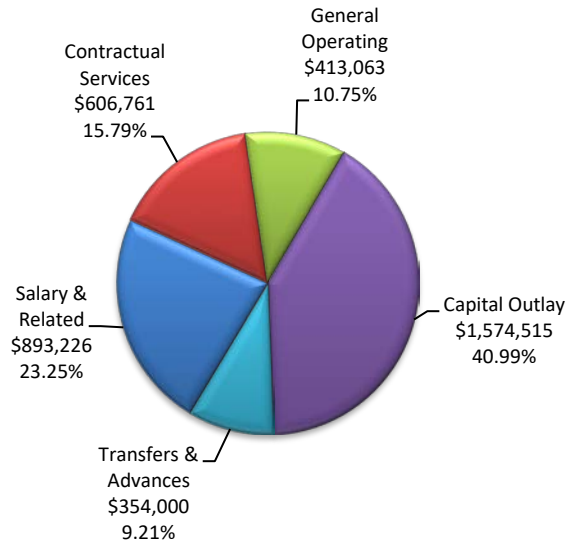


Intergovernmental revenues in the Street fund were budgeted at \$728.0 thousand and represent 27.26% of the fund’s revenue budget. They reflect funding received by the city from the federal, state and county government and is comprised of state-shared (e.g., permissive) taxes, and grants/loans from other governmental agencies. On a full-year basis, the city received \$754.6 thousand in this category (103.66% of budget) and was up by \$19.6 thousand (2.66%) from the same twelve-month period in 2017.

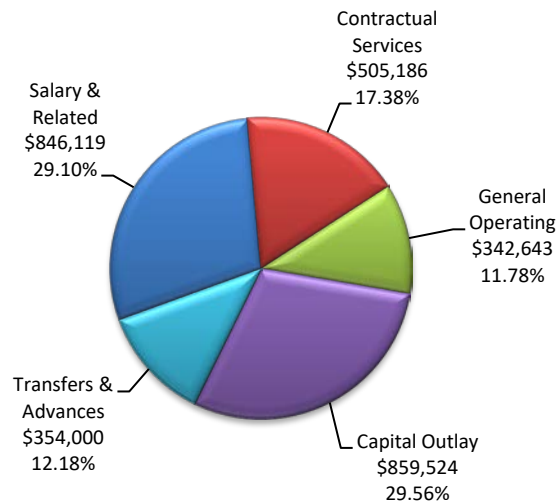
The other category, Other Sources, was budgeted at \$104.7 thousand, and represents only 3.92% of the total fund revenue budget. Through December 31, the city received \$135.1 thousand (129.1% of budget) and was up by \$67.5 thousand (99.86%) from 2017. The primary drivers of the positive variance were increased investment income (up \$31.3 thousand, or 78.93%) and one-time receipts in 2018 of: (1) \$17.5 thousand in employee insurance expense reimbursements to the fund; (2) \$24.1 thousand from Cargill related to salt purchases; and \$10.5 in BWC refunds.

**Expenditures** – The Street fund had a total appropriated expenditure budget for 2018 of approximately \$3.84 million. Total spending through December 31 was \$2.08 million which was equal to 54.08% of the budget. The major driver of the lower than anticipated spending rate is the significant amount of capital outlay unspent to-date. Including encumbrances of \$829.8 thousand in the total (but excluding transfers) results in total fund spending equal to \$2.91 million, or 73.22% of budget. Compared to full-year 2017, the total (excluding transfers) was down by \$107.2 thousand (5.85%) and was primarily the result of decreased spending in the Capital Outlay category.

**Street Fund Budget by Category**



**YTD Street Fund Spending**  
(includes encumbrances)



Spending on capital projects and equipment was the largest expense budget category for the Street Fund with a 2018 budget of \$1.57 million, or 40.99% of the fund’s budget. The budget provided funding for street and roadway infrastructure maintenance and related equipment. Spending through December 31 was \$193.6 thousand, or 12.3% of budget. Including encumbrances (e.g., purchase orders) in the total results in a spending commitment equal to \$859.5 thousand, or 54.59% of budget. The positive variance was the result of delayed and non-performed projects.

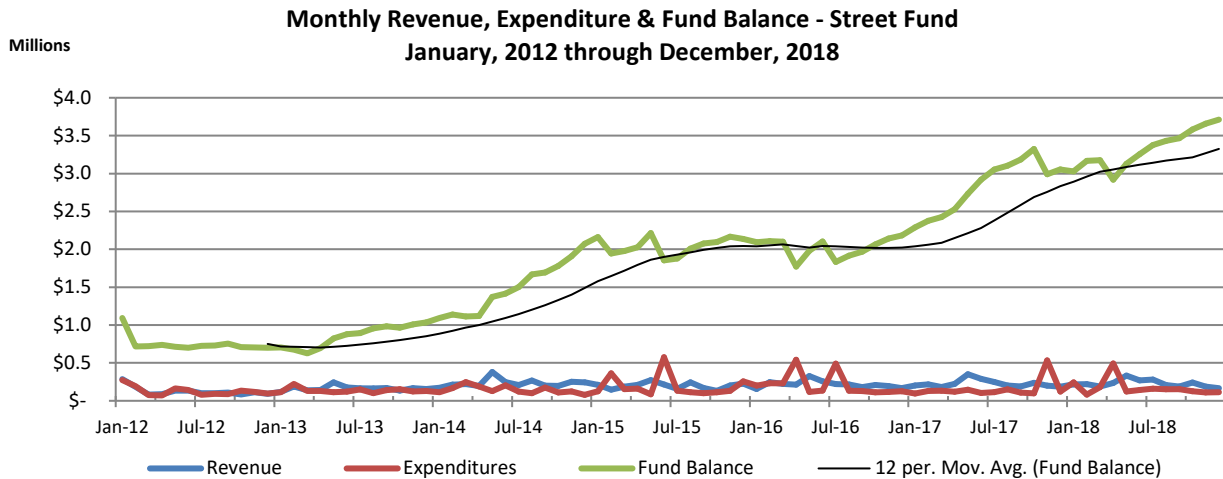
Salaries, wages and other employee-related costs represented the next major expense category for the Street fund. The 2018 budget in this category was \$893.2 thousand (23.25% of budget). Spending through

December 31 was \$822.3 thousand, or 82.06% of budget. Spending in this category was up by \$74.4 thousand (9.94%) from the level in 2017 and was primarily the result of the 3.25% citywide wage scale increase in 2018 and the city's funding of the 2017 employee medical insurance runout claims.

General operating expenditures was another significant expense category for the Street fund. It combined a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses and had a 2018 budget of \$413.1 thousand (10.75% of the fund's total budget). Spending through December 31 was \$314.6 thousand, or 76.16% of budget. Including encumbrances in the calculation, total spending would be \$342.6 thousand, or 82.95% of the budget. Full-year 2018 spending in this category was up by approximately \$7.4 thousand (2.4%) when compared to 2017.

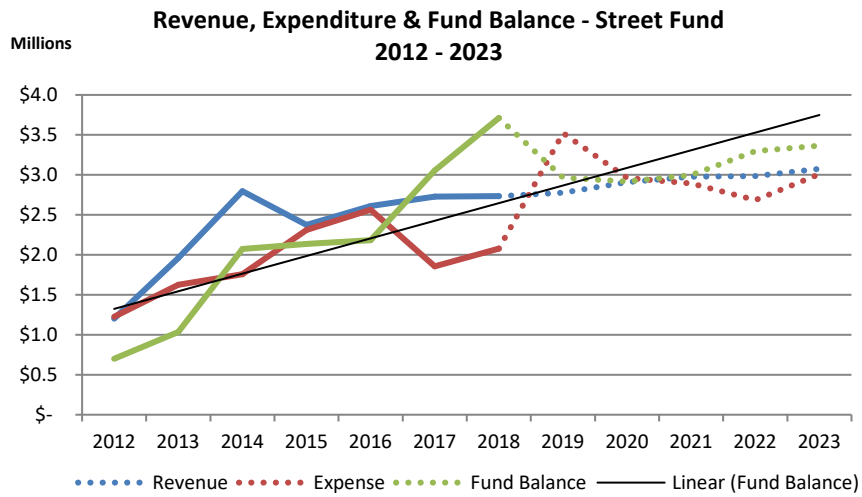
The approved budget in the Street fund included a \$350,000 interfund transfer to the Capital Improvements (301) fund to provide funding for major road and road-related infrastructure projects in 2018. This was new to the fund, as there were no interfund transfers approved or executed in the fund during either 2016 or 2017. This transfer was made during the month of April and an additional transfer of \$4.0 thousand to the OPWC fund was approved by Council in September.

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



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

As you can see from chart at the top of the following page which has been updated with the approved 2019 budget data through 2023, the balance of the Street fund increased significantly from 2012 – 2018 but is



projected to decline in 2019 due to increased approved capital spending. However, current projections also call for the fund balance to stabilize in 2020 and 2021 and then begin to increase in future years. From 2019 and beyond, the fund balance remains fairly stable between \$2.92 and \$3.36 million.

**CITY OF PATASKALA, OHIO**  
**DECEMBER 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)
<b>Beginning Fund Balance</b>	\$ 3,054,847	\$ 3,054,847			\$ 2,182,643	\$ 2,182,643				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	1,833,845	1,837,444	3,599	99.80%	1,925,427	1,925,815	388	99.98%	(91,582)	-4.76%
<b>Total Taxes</b>	<b>\$ 1,833,845</b>	<b>\$ 1,837,444</b>	<b>\$ 3,599</b>	<b>99.80%</b>	<b>\$ 1,925,427</b>	<b>\$ 1,925,815</b>	<b>\$ 388</b>	<b>99.98%</b>	<b>\$ (91,582)</b>	<b>-4.76%</b>
<b>Intergovernmental</b>										
State-Shared Revenues	\$ 754,617	\$ 728,000	\$ (26,617)	103.66%	\$ 735,035	\$ 715,000	\$ (20,035)	102.80%	\$ 19,581	2.66%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Intergovernmental</b>	<b>\$ 754,617</b>	<b>\$ 728,000</b>	<b>\$ (26,617)</b>	<b>103.66%</b>	<b>\$ 735,035</b>	<b>\$ 715,000</b>	<b>\$ (20,035)</b>	<b>102.80%</b>	<b>\$ 19,581</b>	<b>2.66%</b>
<b>Charges for Service</b>										
General Government Fees	\$ 10,804	\$ -	\$ (10,804)	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 10,804	100.00%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ 10,804</b>	<b>\$ -</b>	<b>\$ (10,804)</b>	<b>100.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 10,804</b>	<b>100.00%</b>
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Special Assessments</b>										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>										
Investment Income	\$ 70,971	\$ 52,650	\$ (18,321)	134.80%	\$ 39,664	\$ 32,500	\$ (7,164)	122.04%	\$ 31,307	78.93%
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	64,094	52,000	(12,094)	123.26%	27,917	35,000	7,083	79.76%	36,177	129.59%
<b>Total Other Sources</b>	<b>\$ 135,065</b>	<b>\$ 104,650</b>	<b>\$ (30,415)</b>	<b>129.06%</b>	<b>\$ 67,581</b>	<b>\$ 67,500</b>	<b>\$ (81)</b>	<b>100.12%</b>	<b>\$ 67,484</b>	<b>99.86%</b>
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 2,734,331</b>	<b>\$ 2,670,094</b>	<b>\$ (64,237)</b>	<b>102.41%</b>	<b>\$ 2,728,044</b>	<b>\$ 2,708,315</b>	<b>\$ (19,729)</b>	<b>100.73%</b>	<b>\$ 6,287</b>	<b>0.23%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 2,734,331</b>	<b>\$ 2,670,094</b>	<b>\$ (64,237)</b>	<b>102.41%</b>	<b>\$ 2,728,044</b>	<b>\$ 2,708,315</b>	<b>\$ (19,729)</b>	<b>100.73%</b>	<b>\$ 6,287</b>	<b>0.23%</b>

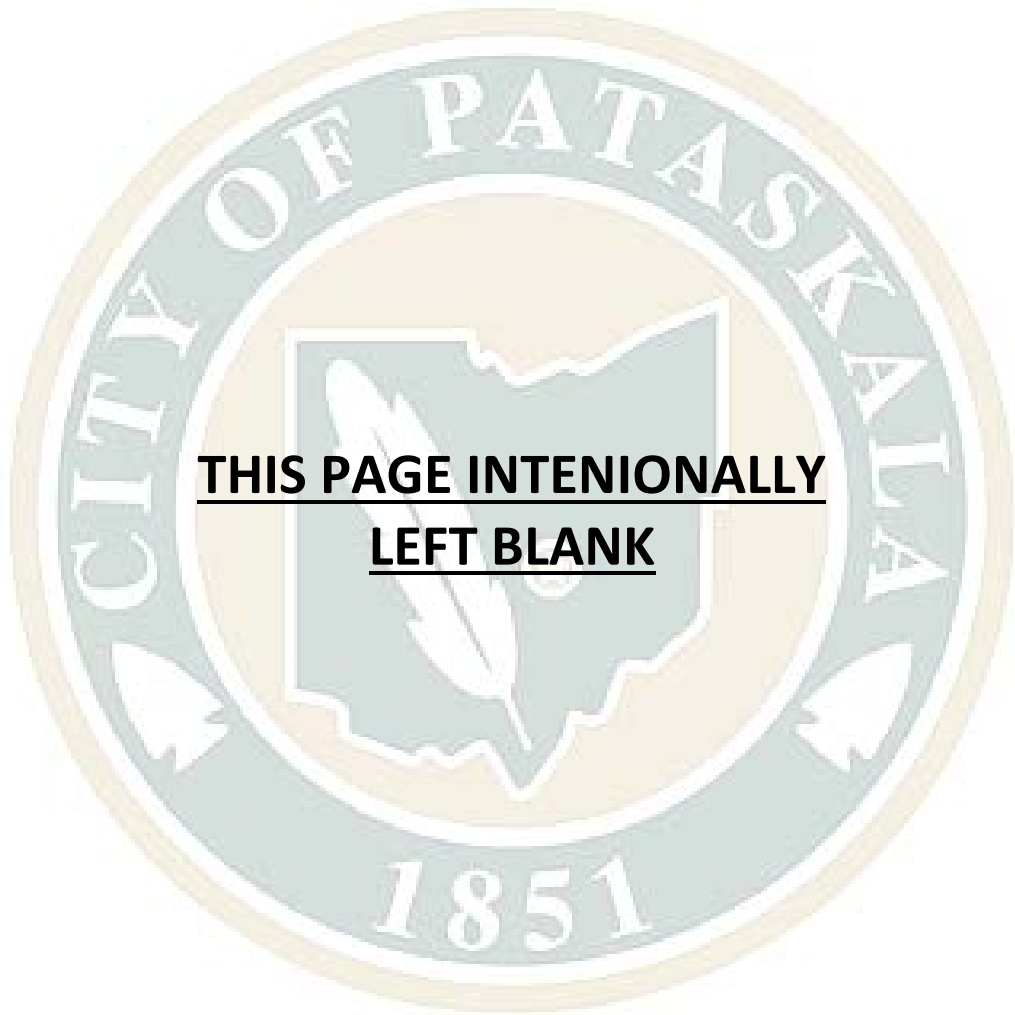
	YTD 2018	2018 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2017	YTD 2018 H/(L) YTD 2017	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 822,276	\$ 893,226	\$ 70,950	7.94%	\$ 23,843	\$ 47,106	5.27%	\$ 747,925	\$ 74,351	9.94%
Contractual Services	393,188	606,761	213,573	35.20%	111,998	101,575	16.74%	316,587	76,601	24.20%
General Operating	314,597	413,063	98,466	23.84%	28,046	70,420	17.05%	307,233	7,365	2.40%
Capital Outlay	193,597	1,574,515	1,380,918	87.70%	665,927	714,992	45.41%	459,095	(265,498)	-57.83%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	354,000	354,000	-	0.00%	-	-	0.00%	25,000	329,000	1316.00%
<b>Grand Total Expenditures</b>	<b>\$ 2,077,658</b>	<b>\$ 3,841,565</b>	<b>\$ 1,763,907</b>	<b>45.92%</b>	<b>\$ 829,813</b>	<b>\$ 934,093</b>	<b>24.32%</b>	<b>\$ 1,855,840</b>	<b>\$ 221,818</b>	<b>11.95%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ (354,000)	\$ (354,000)	\$ (708,000)	200.00%	\$ -	\$ -	0.00%	\$ (25,000)	\$ (329,000)	1316.00%
<b>Total Adjustments</b>	<b>\$ (354,000)</b>	<b>\$ (354,000)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (25,000)</b>	<b>\$ (329,000)</b>	<b>1316.00%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 1,723,658</b>	<b>\$ 3,487,565</b>	<b>\$ 1,763,907</b>	<b>50.58%</b>	<b>\$ 829,813</b>	<b>\$ 934,093</b>	<b>26.78%</b>	<b>\$ 1,830,840</b>	<b>\$ (107,182)</b>	<b>-5.85%</b>
<b>Ending Fund Balance</b>	<b>\$ 3,711,520</b>	<b>\$ 1,883,377</b>	<b>\$ 49.03%</b>		<b>\$ 2,881,707</b>			<b>\$ 3,054,847</b>	<b>\$ 656,673</b>	<b>21.50%</b>

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>201 - Street Fund</b>	<b>\$ 2,734,330.90</b>	<b>\$ 2,670,094.00</b>	<b>\$ (64,236.90)</b>	<b>\$ 2,567,415.00</b>	<b>\$ 102,679.00</b>
<b>Taxes</b>	<b>\$ 1,833,844.68</b>	<b>\$ 1,837,444.00</b>	<b>\$ 3,599.32</b>	<b>\$ 1,786,065.00</b>	<b>\$ 51,379.00</b>
Income Taxes	\$ 1,833,844.68	\$ 1,837,444.00	\$ 3,599.32	\$ 1,786,065.00	\$ 51,379.00
<b>Intergovernmental</b>	<b>\$ 754,616.76</b>	<b>\$ 728,000.00</b>	<b>\$ (26,616.76)</b>	<b>\$ 718,200.00</b>	<b>\$ 9,800.00</b>
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 754,616.76	\$ 728,000.00	\$ (26,616.76)	\$ 718,200.00	\$ 9,800.00
<b>Charges for Service</b>	<b>\$ 10,804.49</b>	<b>\$ -</b>	<b>\$ (10,804.49)</b>	<b>\$ -</b>	<b>\$ -</b>
General Government Fees	\$ 10,804.49	\$ -	\$ (10,804.49)	\$ -	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 135,064.97</b>	<b>\$ 104,650.00</b>	<b>\$ (30,414.97)</b>	<b>\$ 63,150.00</b>	<b>\$ 41,500.00</b>
Investment Income	\$ 70,971.02	\$ 52,650.00	\$ (18,321.02)	\$ 33,150.00	\$ 19,500.00
Other Miscellaneous Revenue	\$ 64,093.95	\$ 52,000.00	\$ (12,093.95)	\$ 30,000.00	\$ 22,000.00
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 2,734,330.90</b>	<b>\$ 2,670,094.00</b>	<b>\$ (64,236.90)</b>	<b>\$ 2,567,415.00</b>	<b>\$ 102,679.00</b>

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>201 - Street Fund</b>	<b>\$ 2,077,658.10</b>	<b>\$ 829,813.41</b>	<b>\$ 3,841,564.71</b>	<b>\$ 934,093.20</b>	<b>\$ 3,567,324.00</b>	<b>\$ 185,540.71</b>	<b>\$ 88,700.00</b>
<b>General Government</b>	<b>\$ 248,198.13</b>	<b>\$ 76,115.66</b>	<b>\$ 416,577.02</b>	<b>\$ 92,263.23</b>	<b>\$ 372,951.00</b>	<b>\$ 42,126.02</b>	<b>\$ 1,500.00</b>
Salary & Related	\$ 54,101.56	\$ 1,968.61	\$ 62,851.00	\$ 6,780.83	\$ 61,351.00	\$ -	\$ 1,500.00
Contractual Services	\$ 193,986.17	\$ 74,147.05	\$ 351,226.02	\$ 83,092.80	\$ 309,100.00	\$ 42,126.02	\$ -
General Operating	\$ 110.40	\$ -	\$ 2,500.00	\$ 2,389.60	\$ 2,500.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 30,890.00</b>	<b>\$ 4,500.00</b>	<b>\$ 45,390.00</b>	<b>\$ 10,000.00</b>	<b>\$ 40,000.00</b>	<b>\$ 5,390.00</b>	<b>\$ -</b>
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 30,890.00	\$ 4,500.00	\$ 45,390.00	\$ 10,000.00	\$ 40,000.00	\$ 5,390.00	\$ -
<b>Finance</b>	<b>\$ 181,760.79</b>	<b>\$ 2,016.08</b>	<b>\$ 197,970.55</b>	<b>\$ 14,193.68</b>	<b>\$ 181,065.00</b>	<b>\$ 405.55</b>	<b>\$ 16,500.00</b>
Salary & Related	\$ 67,712.63	\$ 490.88	\$ 73,122.00	\$ 4,918.49	\$ 73,122.00	\$ -	\$ -
Contractual Services	\$ 13,346.21	\$ 1,225.20	\$ 14,580.55	\$ 9.14	\$ 14,175.00	\$ 405.55	\$ -
General Operating	\$ 100,701.95	\$ 300.00	\$ 110,268.00	\$ 9,266.05	\$ 93,768.00	\$ -	\$ 16,500.00
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 47,324.38</b>	<b>\$ 3,616.64</b>	<b>\$ 59,904.93</b>	<b>\$ 8,963.91</b>	<b>\$ 68,000.00</b>	<b>\$ 454.93</b>	<b>\$ (8,550.00)</b>
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 16,876.85	\$ 3,616.64	\$ 28,654.93	\$ 8,161.44	\$ 33,000.00	\$ 454.93	\$ (4,800.00)
Capital Outlay	\$ 30,447.53	\$ -	\$ 31,250.00	\$ 802.47	\$ 35,000.00	\$ -	\$ (3,750.00)
<b>Public Service</b>	<b>\$ 1,215,484.80</b>	<b>\$ 743,565.03</b>	<b>\$ 2,767,722.21</b>	<b>\$ 808,672.38</b>	<b>\$ 2,555,308.00</b>	<b>\$ 137,164.21</b>	<b>\$ 75,250.00</b>
Salary & Related	\$ 700,462.23	\$ 21,383.84	\$ 757,253.00	\$ 35,406.93	\$ 755,553.00	\$ -	\$ 1,700.00
Contractual Services	\$ 154,965.47	\$ 32,125.53	\$ 195,564.25	\$ 8,473.25	\$ 175,000.00	\$ 5,564.25	\$ 15,000.00
General Operating	\$ 196,908.04	\$ 24,129.00	\$ 271,640.05	\$ 50,603.01	\$ 267,500.00	\$ 4,140.05	\$ -
Capital Outlay	\$ 163,149.06	\$ 665,926.66	\$ 1,543,264.91	\$ 714,189.19	\$ 1,357,255.00	\$ 127,459.91	\$ 58,550.00
<b>Transfers &amp; Advances</b>	<b>\$ 354,000.00</b>	<b>\$ -</b>	<b>\$ 354,000.00</b>	<b>\$ -</b>	<b>\$ 350,000.00</b>	<b>\$ -</b>	<b>\$ 4,000.00</b>
Transfers & Advances	\$ 354,000.00	\$ -	\$ 354,000.00	\$ -	\$ 350,000.00	\$ -	\$ 4,000.00
<b>Grand Total</b>	<b>\$ 2,077,658.10</b>	<b>\$ 829,813.41</b>	<b>\$ 3,841,564.71</b>	<b>\$ 934,093.20</b>	<b>\$ 3,567,324.00</b>	<b>\$ 185,540.71</b>	<b>\$ 88,700.00</b>



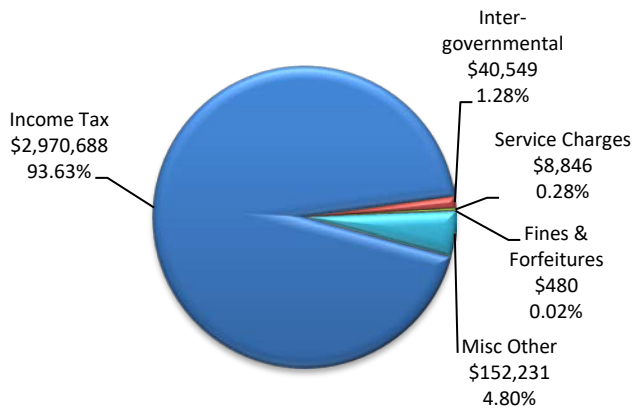
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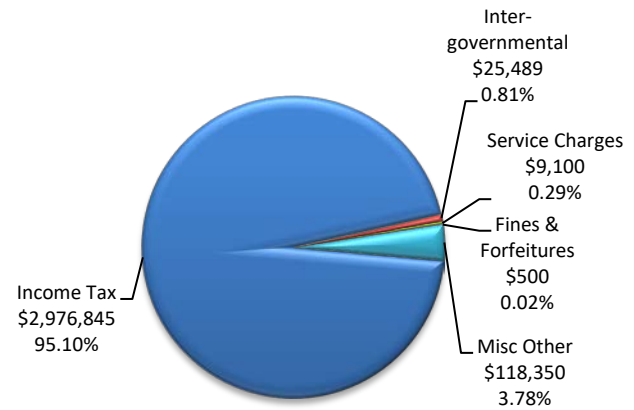
## Police Fund (208)

**Revenue** – The fund’s primary revenue sources are income taxes and other sources, and it had a 2018 total revenue budget of \$3.13 million. On a full-year basis, the Police Fund was credited with total revenue of approximately \$3.17 million, which represents 101.36% of budget. Total FY 2018 revenue was \$206.1 thousand (6.95%) higher than that collected during the same twelve-month period in 2017. The primary reasons for the increase are increased income tax collections and one-time revenues received in 2018.

**YTD Police Fund Revenue by Source**

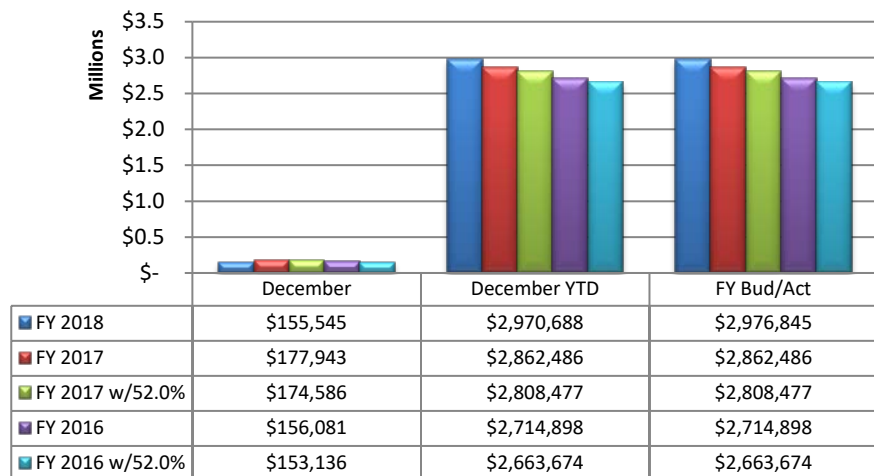


**Police Fund Revenue - Budget**



Income tax collections in December were \$155.5 thousand and were down by \$22.4 thousand (12.59%) when compared to the same period in 2017. Full-year 2018 income tax revenues credited to the fund were approximately \$2.97 million and represent 99.79% of budget. In comparison, last year’s collections through December 2017 were \$2.86 million. This reflects an increase of \$108.2 thousand (3.78%) from 2017. The reduction in the fund’s 2018 allocation rate from 53.0% to 52.0%, the 2018 allocation had the effect of reducing the revenue credited to the fund by \$328.5 thousand. If nothing had been changed from 2017, increased total collections would have resulted in revenue that was \$437.7 thousand higher. The net impact of these variances is the overall increase in fund revenue of \$108.2 thousand. The green and light blue bars in the chart at the bottom of the previous page reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received

**Income Tax Collections - Police Fund**

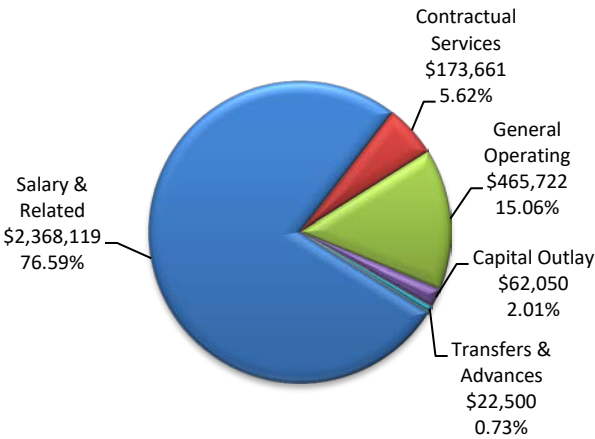


\$162.2 thousand (5.78%) more in 2018 than 2017 had the allocation rate not been changed, and collections would have been \$307.0 thousand (11.53%) higher than 2016 collections.

The other significant revenue category, Other Sources, was budgeted at \$118.4 thousand, and represented only 3.78% of the total fund revenue budget. During 2018, the city received \$152.2 thousand (128.6% of budget) and was up by \$72.3 thousand (90.48%) from the same twelve-month period in 2017. The primary drivers of the positive variance were the one-time receipt in 2018 of \$25.1 thousand in employee insurance expense reimbursements to the fund, and increased investment income (up by \$16.3 thousand, or 97.7%).

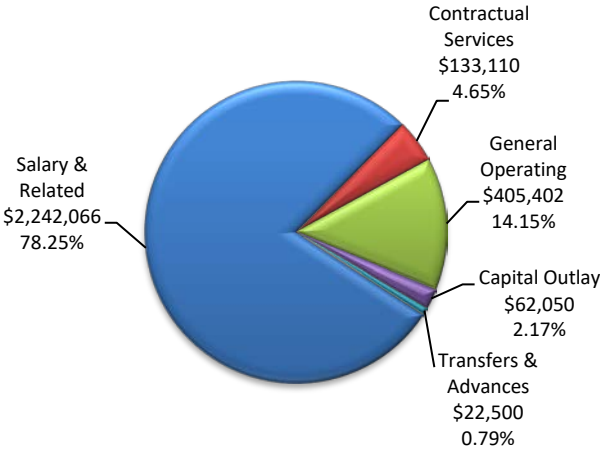
**Expenditures** – The Police fund had a total appropriated expenditure budget for 2018 of approximately \$3.09 million. Total spending through December 31 was approximately \$2.76 million which was equal to 89.3% of budget. Including encumbrances (e.g., purchase orders) of \$104.0 thousand in the total results in total spending of approximately \$2.87 million, or a total of \$226.9 thousand (7.34%) below budget. Compared to the same twelve-month period in 2017, the total (excluding transfers) was up by \$98.9 thousand (3.75%) and was the result of increased spending in the Salary & Related and General Operating categories, partially offset by reduced spending in the Capital Outlay category.

**Police Fund Budget by Category**



**YTD Police Fund Spending**

(includes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense budget category for the Police fund with a 2018 budget of \$2.37 million, or 76.59% of the fund’s budget. Total spending through December 31 was approximately \$2.19 million, or 92.37% of budget. Overall spending in this category is up by \$125.1 thousand (6.06%) from the level in 2017, and the increase was primarily the result of increased participation in employee HRA accounts and the 2017 employee medical insurance runout claims.

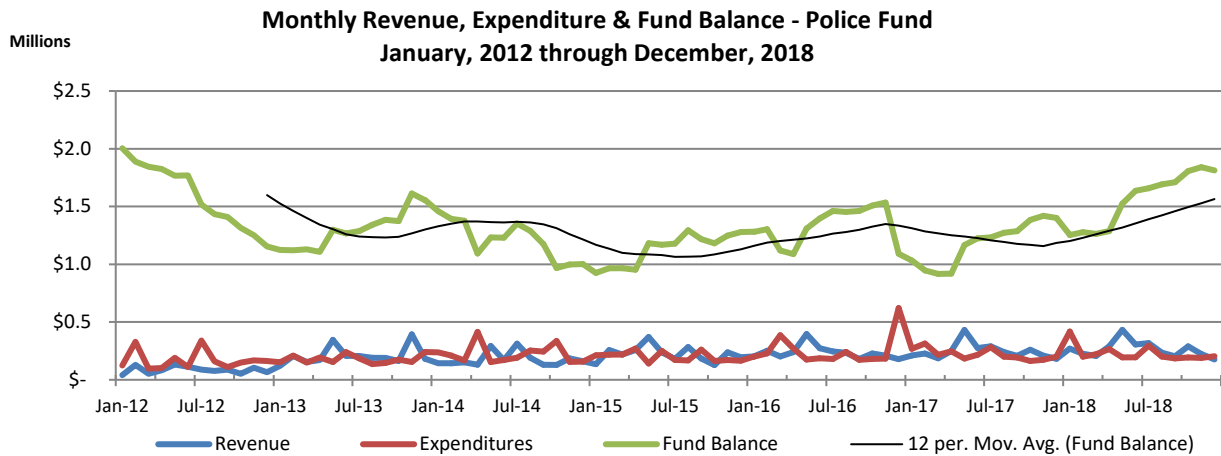
General operating expenditures is the next major expense category in the Police fund. It combined a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses and had a 2018 budget of \$465.7 thousand (15.06% of the total fund expenditure budget). Full-year 2018 spending in this category was \$364.2 thousand (78.2% of budget) and was up by \$17.5 thousand (5.06%) from the same twelve-month period in 2017. Including encumbrances (e.g. purchase orders) of \$41.2 thousand in the calculations results in a total of \$405.4 thousand (87.05% of budget) having been either spent or committed to be spent.

Spending on capital equipment was another area of spending in the Police fund. The 2018 budget in this

category was \$62.1 thousand (2.01% of budget) and provided funding for the acquisition of Police cruisers, law enforcement-related equipment and other capital improvements. Full-year 2018 spending in this category was \$62.1 thousand and was equal to 100% of budget. The amount is down by \$42.1 thousand (40.44%) from the same twelve-month period in 2017 and was the result of the number and cost of replacement cruiser and radio purchases in 2018 versus those purchased in 2017.

The approved 2017 budget in the Police fund included an interfund transfer of \$22.5 thousand. The purpose of the transfer was to provide funding to the Debt Service (401) fund to meet the department’s financial obligations on the LGIF loan for the construction of the MARCS tower. This transfer was made during the month of April.

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

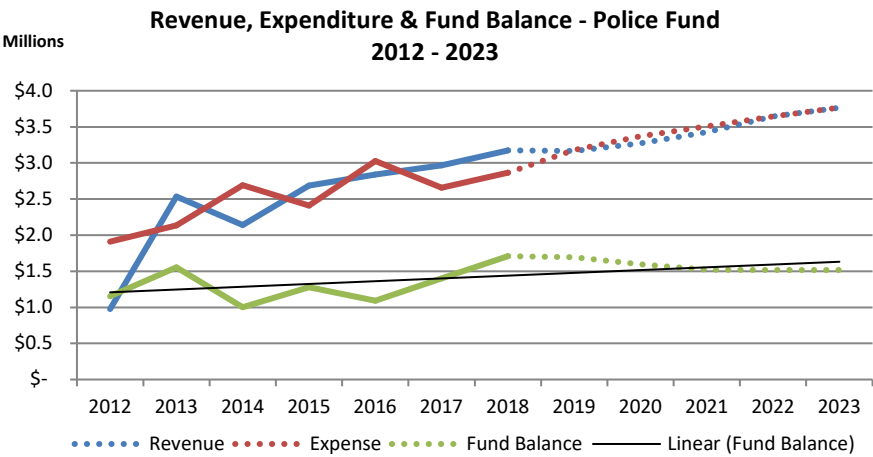


The chart above plots monthly revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide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

As you can see from the chart 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 2019, and then remain mostly stable (though declining slightly) through 2023 (see chart at right). This chart has been updated with the approved 2019 budget data through 2023.



**CITY OF PATASKALA, OHIO**  
**DECEMBER 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)
<b>Beginning Fund Balance</b>	\$ 1,401,017	\$ 1,401,017			\$ 1,091,467	\$ 1,091,467				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	2,970,688	2,976,845	6,157	99.79%	2,862,486	2,863,063	577	99.98%	108,202	3.78%
<b>Total Taxes</b>	<b>\$ 2,970,688</b>	<b>\$ 2,976,845</b>	<b>\$ 6,157</b>	<b>99.79%</b>	<b>\$ 2,862,486</b>	<b>\$ 2,863,063</b>	<b>\$ 577</b>	<b>99.98%</b>	<b>\$ 108,202</b>	<b>3.78%</b>
<b>Intergovernmental</b>										
State-Shared Revenues	\$ 7,171	\$ 8,800	\$ 1,629	81.49%	\$ 12,591	\$ 11,500	\$ (1,091)	109.49%	\$ (5,420)	-43.05%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	33,378	16,689	(16,689)	200.00%	-	-	-	0.00%	33,378	100.00%
<b>Total Intergovernmental</b>	<b>\$ 40,549</b>	<b>\$ 25,489</b>	<b>\$ (15,060)</b>	<b>159.08%</b>	<b>\$ 12,591</b>	<b>\$ 11,500</b>	<b>\$ (1,091)</b>	<b>109.49%</b>	<b>\$ 27,958</b>	<b>222.05%</b>
<b>Charges for Service</b>										
General Government Fees	\$ 8,846	\$ 9,100	\$ 254	97.21%	\$ 11,341	\$ 9,100	\$ (2,241)	124.62%	\$ (2,494)	-21.99%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ 8,846</b>	<b>\$ 9,100</b>	<b>\$ 254</b>	<b>97.21%</b>	<b>\$ 11,341</b>	<b>\$ 9,100</b>	<b>\$ (2,241)</b>	<b>124.62%</b>	<b>\$ (2,494)</b>	<b>-21.99%</b>
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	480	500	20	96.00%	350	500	150	70.00%	130	37.14%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ 480</b>	<b>\$ 500</b>	<b>\$ 20</b>	<b>96.00%</b>	<b>\$ 350</b>	<b>\$ 500</b>	<b>\$ 150</b>	<b>70.00%</b>	<b>\$ 130</b>	<b>37.14%</b>
<b>Special Assessments</b>										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>										
Investment Income	\$ 33,049	\$ 16,350	\$ (16,699)	202.14%	\$ 16,720	\$ 12,500	\$ (4,220)	133.76%	\$ 16,329	97.66%
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	119,181	102,000	(17,181)	116.84%	63,199	61,000	(2,199)	103.60%	55,982	88.58%
<b>Total Other Sources</b>	<b>\$ 152,231</b>	<b>\$ 118,350</b>	<b>\$ (33,881)</b>	<b>128.63%</b>	<b>\$ 79,919</b>	<b>\$ 73,500</b>	<b>\$ (6,419)</b>	<b>108.73%</b>	<b>\$ 72,311</b>	<b>90.48%</b>
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 3,172,794</b>	<b>\$ 3,130,284</b>	<b>\$ (42,510)</b>	<b>101.36%</b>	<b>\$ 2,966,687</b>	<b>\$ 2,957,663</b>	<b>\$ (9,024)</b>	<b>100.31%</b>	<b>\$ 206,107</b>	<b>6.95%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 3,172,794</b>	<b>\$ 3,130,284</b>	<b>\$ (42,510)</b>	<b>101.36%</b>	<b>\$ 2,966,687</b>	<b>\$ 2,957,663</b>	<b>\$ (9,024)</b>	<b>100.31%</b>	<b>\$ 206,107</b>	<b>6.95%</b>

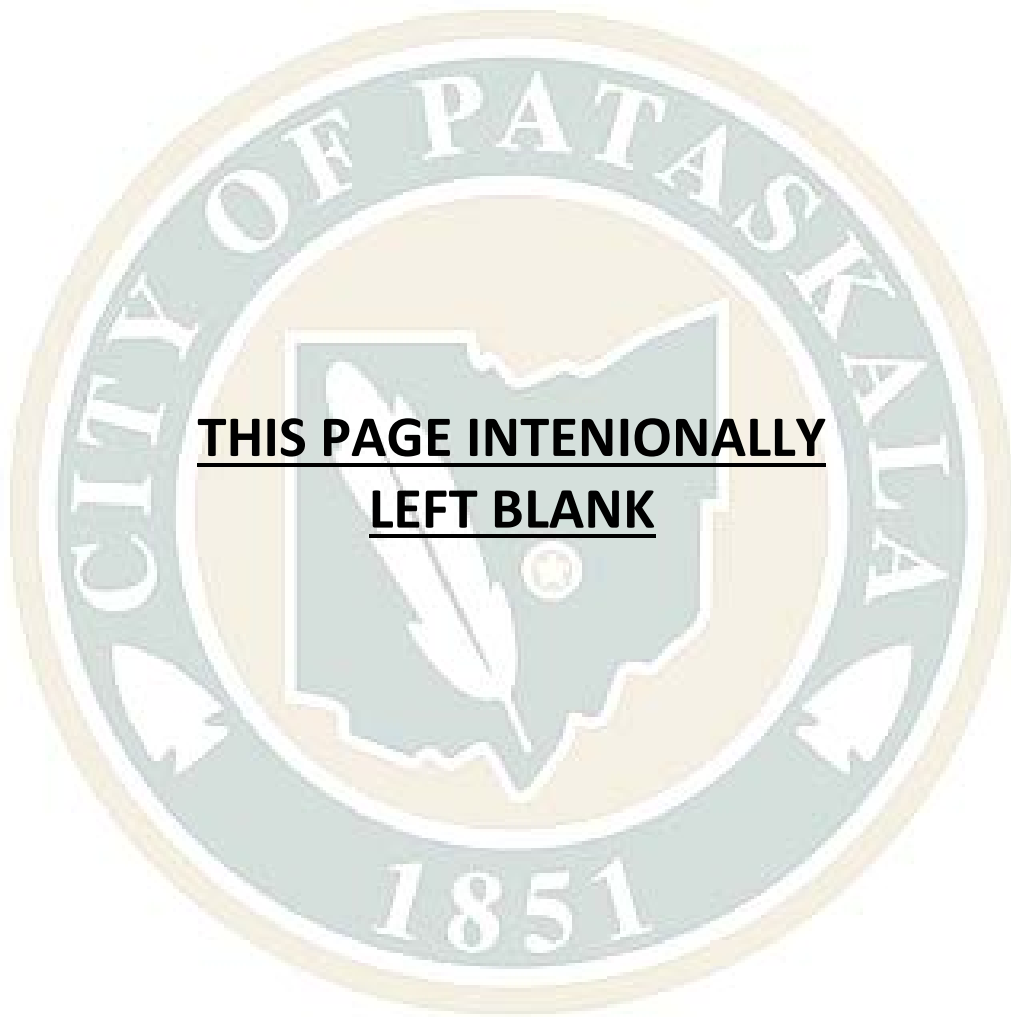
	YTD 2018	2018 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2017	YTD 2018 H/(L) YTD 2017	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 2,187,517	\$ 2,368,119	\$ 180,602	7.63%	\$ 54,549	\$ 126,053	5.32%	\$ 2,062,457	\$ 125,060	6.06%
Contractual Services	124,833	173,661	48,828	28.12%	8,277	40,550	23.35%	126,414	(1,581)	-1.25%
General Operating	364,196	465,722	101,526	21.80%	41,206	60,320	12.95%	346,652	17,543	5.06%
Capital Outlay	62,050	62,050	-	0.00%	-	-	0.00%	104,185	(42,135)	-40.44%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	22,500	22,500	-	0.00%	-	-	0.00%	17,429	5,071	29.10%
<b>Grand Total Expenditures</b>	<b>\$ 2,761,096</b>	<b>\$ 3,092,052</b>	<b>\$ 330,956</b>	<b>10.70%</b>	<b>\$ 104,033</b>	<b>\$ 226,923</b>	<b>7.34%</b>	<b>\$ 2,657,137</b>	<b>\$ 103,958</b>	<b>3.91%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ (22,500)	\$ (22,500)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (17,429)	\$ (5,071)	29.10%
<b>Total Adjustments</b>	<b>\$ (22,500)</b>	<b>\$ (22,500)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (17,429)</b>	<b>\$ (5,071)</b>	<b>29.10%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 2,738,596</b>	<b>\$ 3,069,552</b>	<b>\$ 330,956</b>	<b>10.78%</b>	<b>\$ 104,033</b>	<b>\$ 226,923</b>	<b>7.39%</b>	<b>\$ 2,639,708</b>	<b>\$ 98,887</b>	<b>3.75%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,812,715</b>	<b>\$ 1,439,249</b>	<b>\$ 46.55%</b>		<b>\$ 1,708,682</b>			<b>\$ 1,401,017</b>	<b>\$ 411,698</b>	<b>29.39%</b>

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>208 - Police Fund</b>	<b>\$ 3,172,794.02</b>	<b>\$ 3,130,284.00</b>	<b>\$ (42,510.02)</b>	<b>\$ 2,988,215.00</b>	<b>\$ 142,069.00</b>
<b>Taxes</b>	<b>\$ 2,970,688.28</b>	<b>\$ 2,976,845.00</b>	<b>\$ 6,156.72</b>	<b>\$ 2,893,315.00</b>	<b>\$ 83,530.00</b>
Income Taxes	\$ 2,970,688.28	\$ 2,976,845.00	\$ 6,156.72	\$ 2,893,315.00	\$ 83,530.00
<b>Intergovernmental</b>	<b>\$ 40,548.73</b>	<b>\$ 25,489.00</b>	<b>\$ (15,059.73)</b>	<b>\$ 11,800.00</b>	<b>\$ 13,689.00</b>
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ 33,378.00	\$ 16,689.00	\$ (16,689.00)	\$ -	\$ 16,689.00
State-Shared Revenues	\$ 7,170.73	\$ 8,800.00	\$ 1,629.27	\$ 11,800.00	\$ (3,000.00)
<b>Charges for Service</b>	<b>\$ 8,846.45</b>	<b>\$ 9,100.00</b>	<b>\$ 253.55</b>	<b>\$ 9,100.00</b>	<b>\$ -</b>
General Government Fees	\$ 8,846.45	\$ 9,100.00	\$ 253.55	\$ 9,100.00	\$ -
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fines &amp; Forfeitures</b>	<b>\$ 480.00</b>	<b>\$ 500.00</b>	<b>\$ 20.00</b>	<b>\$ 500.00</b>	<b>\$ -</b>
Other Fines & Forfeitures	\$ 480.00	\$ 500.00	\$ 20.00	\$ 500.00	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 152,230.56</b>	<b>\$ 118,350.00</b>	<b>\$ (33,880.56)</b>	<b>\$ 73,500.00</b>	<b>\$ 44,850.00</b>
Investment Income	\$ 33,049.47	\$ 16,350.00	\$ (16,699.47)	\$ 12,500.00	\$ 3,850.00
Other Miscellaneous Revenue	\$ 119,181.09	\$ 102,000.00	\$ (17,181.09)	\$ 61,000.00	\$ 41,000.00
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 3,172,794.02</b>	<b>\$ 3,130,284.00</b>	<b>\$ (42,510.02)</b>	<b>\$ 2,988,215.00</b>	<b>\$ 142,069.00</b>

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>208 - Police Fund</b>	<b>\$ 2,761,095.78</b>	<b>\$ 104,032.80</b>	<b>\$ 3,092,051.62</b>	<b>\$ 226,923.04</b>	<b>\$ 2,977,434.00</b>	<b>\$ 23,217.62</b>	<b>\$ 91,400.00</b>
General Government	\$ 63,411.42	\$ -	\$ 103,217.00	\$ 39,805.58	\$ 99,277.00	\$ 3,940.00	\$ -
Salary & Related	\$ -	\$ -	\$ 7,777.00	\$ 7,777.00	\$ 7,777.00	\$ -	\$ -
Contractual Services	\$ 62,061.14	\$ -	\$ 90,440.00	\$ 28,378.86	\$ 86,500.00	\$ 3,940.00	\$ -
General Operating	\$ 1,350.28	\$ -	\$ 5,000.00	\$ 3,649.72	\$ 5,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 28,515.50	\$ 4,984.50	\$ 42,500.00	\$ 9,000.00	\$ 40,000.00	\$ 2,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 28,515.50	\$ 4,984.50	\$ 42,500.00	\$ 9,000.00	\$ 40,000.00	\$ 2,500.00	\$ -
Finance	\$ 242,878.56	\$ 1,880.81	\$ 263,101.56	\$ 18,342.19	\$ 239,196.00	\$ 405.56	\$ 23,500.00
Salary & Related	\$ 67,706.58	\$ 390.88	\$ 73,122.00	\$ 5,024.54	\$ 73,122.00	\$ -	\$ -
Contractual Services	\$ 12,702.59	\$ 1,189.93	\$ 14,580.56	\$ 688.04	\$ 14,175.00	\$ 405.56	\$ -
General Operating	\$ 162,469.39	\$ 300.00	\$ 175,399.00	\$ 12,629.61	\$ 151,899.00	\$ -	\$ 23,500.00
Parks, Lands & Municipal Facilities	\$ 20,162.74	\$ 3,357.15	\$ 30,675.59	\$ 7,155.70	\$ 29,223.00	\$ 1,452.59	\$ -
Contractual Services	\$ 6,178.00	\$ 250.00	\$ 6,640.00	\$ 212.00	\$ 6,640.00	\$ -	\$ -
General Operating	\$ 13,984.74	\$ 3,107.15	\$ 24,035.59	\$ 6,943.70	\$ 22,583.00	\$ 1,452.59	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 2,383,627.56	\$ 93,810.34	\$ 2,630,057.47	\$ 152,619.57	\$ 2,547,238.00	\$ 14,919.47	\$ 67,900.00
Salary & Related	\$ 2,119,810.65	\$ 54,158.38	\$ 2,287,220.04	\$ 113,251.01	\$ 2,217,619.00	\$ 1,701.04	\$ 67,900.00
Contractual Services	\$ 15,375.53	\$ 1,853.00	\$ 19,500.00	\$ 2,271.47	\$ 19,500.00	\$ -	\$ -
General Operating	\$ 186,391.38	\$ 37,798.96	\$ 261,287.43	\$ 37,097.09	\$ 248,069.00	\$ 13,218.43	\$ -
Capital Outlay	\$ 62,050.00	\$ -	\$ 62,050.00	\$ -	\$ 62,050.00	\$ -	\$ -
Transfers & Advances	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -
Transfers & Advances	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 2,761,095.78</b>	<b>\$ 104,032.80</b>	<b>\$ 3,092,051.62</b>	<b>\$ 226,923.04</b>	<b>\$ 2,977,434.00</b>	<b>\$ 23,217.62</b>	<b>\$ 91,400.00</b>



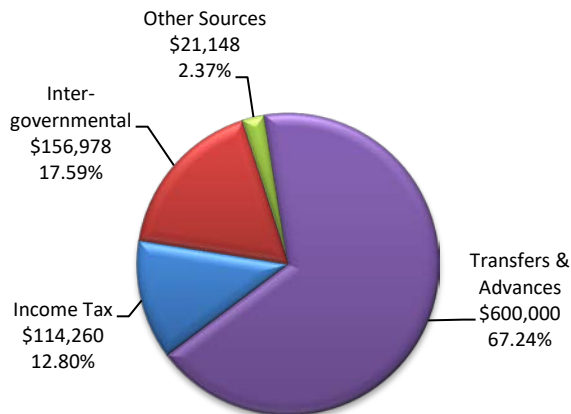
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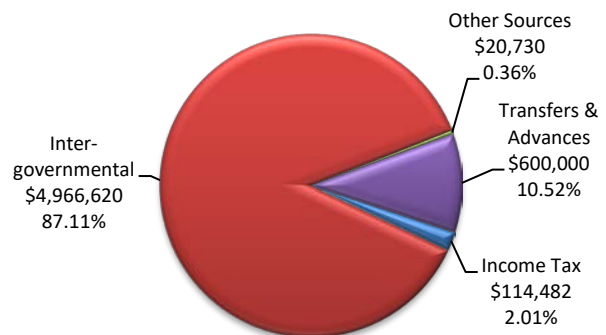
## Capital Improvements Fund (301)

**Revenue** – The Capital Improvements Fund had 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 full-year basis, the Capital Improvements fund was credited with total revenue of approximately \$892.4 thousand, which represents 15.65% 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 equal to 100.0% of budget. The fund receives 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**



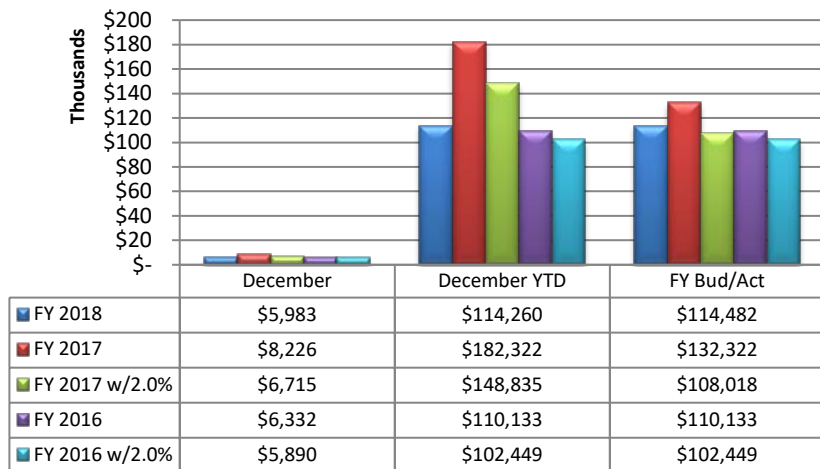
**Capital Improvements Fund  
Revenue Budget**



For 2018, other than ODOT grant funding for the Mink Street Phase II project, income taxes were the primary external revenue source for the Capital Improvements fund. Income tax collections in December were \$6.0 thousand and were down by \$2.2 thousand (27.27%) when compared to the same full-year period in 2017. Total 2018 income tax revenues credited to the fund were \$114.3 thousand and represent 99.81% of budget. Had the fund's 2018 allocation rate not been reduced from 2.45% to 2.0%, the 2018

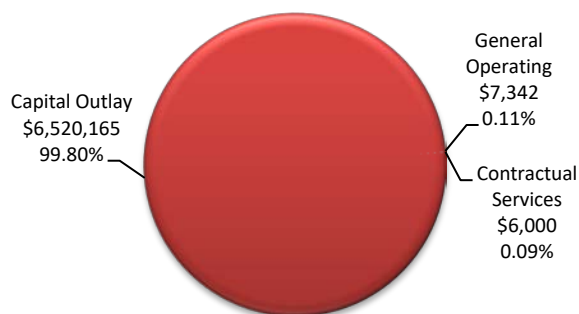
allocation would have been \$25.7 thousand higher. If nothing had been changed from 2017, increased total collections would have resulted in revenue that was \$42.4 thousand higher. The green and light blue bars in the chart at the bottom of the previous page reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$34.6 thousand (23.23%) less in 2018 than 2017 had the allocation rate not been changed, and collections would have been \$11.8 thousand (11.53%) higher than 2016 collections.

**Income Tax Collections  
Capital Improvements Fund**



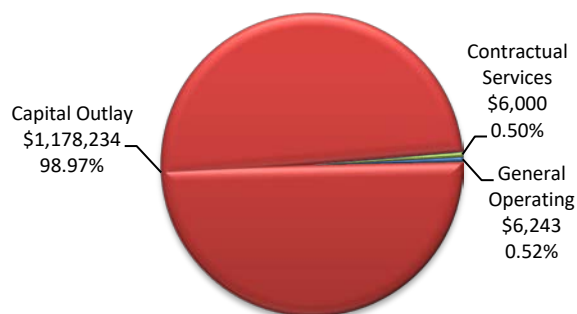
**Expenditures** – The Capital Improvements fund had a total appropriated expenditure budget for 2018 of approximately \$6.53 million. Total spending through December 31 was \$1.06 million which is equal to 16.24% of the budget. Including encumbrances (e.g., purchase orders) of \$129.5 thousand in the total results in total spending equal to 16.24% of budget. Compared to the total full-year spending in 2017, the total (excluding transfers) is up by \$625.5 thousand (143.6%) and is due to increased spending in the Capital Outlay category.

**Capital Fund Budget by Category**



**YTD Capital Fund Spending**

(includes encumbrances)



As would be expected, spending on capital projects and equipment was the major expense budget category in the Capital Improvements fund. The 2018 budget in this category was \$6.52 million, (99.8% of budget), and provided funding for the construction of a number of infrastructure improvements. Spending through December 31 was \$1.05 million and represents 16.08% of the category's budget. Including encumbrances (e.g. purchase orders) in the total results in a total of \$1.18 million being either spent or committed to be spent. The primary planned expenditures in this category were 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*	333,967	333,967	0
Mink Street Improvements – Phase II Construction	5,531,855	695,051	4,836,804
Taylor Road/Cleveland Road Trail ROW work*	14,000	14,000	0
Taylor Road/Cleveland Road Trail	601,550	102,680	498,870
Parks security lighting replacement and installation	13,000	6,743	6,257
Police station design/bid work	16,000	16,000	0
<b>GRAND TOTAL</b>	<b>\$6,520,165</b>	<b>\$1,178,234</b>	<b>\$5,341,930</b>

Contractual services was another major expense category for the Capital Improvements fund. The 2018 budget in this category was \$6.0 thousand (0.09% of budget) and provided for non-employee personal services, principally engineering and construction inspection services. Spending through December 31 was \$6.0 thousand and was down by \$18.0 thousand (75.0%) from the same twelve-month period in 2017. The variance was primarily due to the installation in 2017 of gates in Foundation Park (\$12.0 thousand). 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 monitored this category closely throughout the year to ensure that spending remained 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* (PO closed in 9/18)	0	0	0
<b>GRAND TOTAL</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$0</b>

General Operating is the other remaining expense category in the Capital Improvements fund. The 2018 budget in this category was \$7.3 thousand (0.11% of budget) and provided for other non-capital operating expenditures incurred by the fund. Spending through December 31 is \$6.0 thousand and represents 75.03% of the category’s budget. Currently, the only spending that was planned for in this category in 2018 was 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	\$7,342	\$6,243	\$1,099
<b>GRAND TOTAL</b>	<b>\$7,342</b>	<b>\$6,243</b>	<b>\$1,099</b>

***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 FY 2018 with an unencumbered fund balance of \$866.8 thousand, an improvement of \$533.6 thousand (160.1%) over the 2018 budget projection, and \$85.3 thousand (10.97%) over year-end 2017 actual. The better-than-anticipated carryover fund balance can be used to stabilize the fund or redeployed to fund additional infrastructure projects.

**CITY OF PATASKALA, OHIO**  
**DECEMBER 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)
<b>Beginning Fund Balance</b>	\$ 1,164,860	\$ 1,164,860			\$ 1,166,301	\$ 1,166,301				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	114,260	114,482	223	99.81%	132,322	132,349	27	99.98%	(18,063)	-13.65%
<b>Total Taxes</b>	<b>\$ 114,260</b>	<b>\$ 114,482</b>	<b>\$ 223</b>	<b>99.81%</b>	<b>\$ 132,322</b>	<b>\$ 132,349</b>	<b>\$ 27</b>	<b>99.98%</b>	<b>\$ (18,063)</b>	<b>-13.65%</b>
<b>Intergovernmental</b>										
State-Shared Revenues	\$ 276	\$ 500	\$ 224	55.16%	\$ 567	\$ 500	\$ (67)	113.42%	\$ (291)	-51.37%
Grants & Loans	156,702	4,966,120	4,809,418	3.16%	283,867	452,000	168,133	62.80%	(127,165)	-44.80%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Intergovernmental</b>	<b>\$ 156,978</b>	<b>\$ 4,966,620</b>	<b>\$ 4,809,642</b>	<b>3.16%</b>	<b>\$ 284,434</b>	<b>\$ 452,500</b>	<b>\$ 168,066</b>	<b>62.86%</b>	<b>\$ (127,456)</b>	<b>-44.81%</b>
<b>Charges for Service</b>										
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%
<b>Total Charges for Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Special Assessments</b>										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>										
Investment Income	\$ 20,743	\$ 20,330	\$ (413)	102.03%	\$ 16,827	\$ 19,830	\$ 3,003	84.86%	\$ 3,916	23.27%
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	405	400	(5)	101.14%	476	-	(476)	100.00%	(72)	-15.05%
<b>Total Other Sources</b>	<b>\$ 21,148</b>	<b>\$ 20,730</b>	<b>\$ (418)</b>	<b>102.02%</b>	<b>\$ 17,304</b>	<b>\$ 19,830</b>	<b>\$ 2,526</b>	<b>87.26%</b>	<b>\$ 3,844</b>	<b>22.22%</b>
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ 600,000	\$ 600,000	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 600,000	100.00%
<b>Total Transfers</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>100.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 600,000</b>	<b>100.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 892,385</b>	<b>\$ 5,701,832</b>	<b>\$ 4,809,447</b>	<b>15.65%</b>	<b>\$ 434,060</b>	<b>\$ 604,679</b>	<b>\$ 170,619</b>	<b>71.78%</b>	<b>\$ 458,325</b>	<b>105.59%</b>
<b>Adjustments:</b>										
- Elim Impact of Interfund transfers/advances	\$ (600,000)	\$ (600,000)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (600,000)	100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ (600,000)</b>	<b>\$ (600,000)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (600,000)</b>	<b>100.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 292,385</b>	<b>\$ 5,101,832</b>	<b>\$ 4,809,447</b>	<b>5.73%</b>	<b>\$ 434,060</b>	<b>\$ 604,679</b>	<b>\$ 170,619</b>	<b>71.78%</b>	<b>\$ (141,675)</b>	<b>-32.64%</b>

	YTD 2018	2018 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2017	YTD 2018 H/(L) YTD 2017	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Contractual Services	6,000	6,000	-	0.00%	-	-	0.00%	23,991	(17,991)	-74.99%
General Operating	6,243	7,342	1,099	14.97%	-	1,099	14.97%	7,698	(1,455)	-18.90%
Capital Outlay	1,048,743	6,520,165	5,471,422	83.92%	129,491	5,341,930	81.93%	403,812	644,931	159.71%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Grand Total Expenditures</b>	<b>\$ 1,060,986</b>	<b>\$ 6,533,507</b>	<b>\$ 5,472,521</b>	<b>83.76%</b>	<b>\$ 129,491</b>	<b>\$ 5,343,029</b>	<b>81.78%</b>	<b>\$ 435,501</b>	<b>\$ 625,485</b>	<b>143.62%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
<b>Total Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 1,060,986</b>	<b>\$ 6,533,507</b>	<b>\$ 5,472,521</b>	<b>83.76%</b>	<b>\$ 129,491</b>	<b>\$ 5,343,029</b>	<b>81.78%</b>	<b>\$ 435,501</b>	<b>\$ 625,485</b>	<b>143.62%</b>
<b>Ending Fund Balance</b>	<b>\$ 996,259</b>	<b>\$ 333,185</b>			<b>\$ 866,768</b>			<b>\$ 1,164,860</b>	<b>\$ (168,601)</b>	<b>-14.47%</b>
(based on non-adjusted expenditures)		5.10%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>301 - Capital Improvements</b>	<b>\$ 892,385.10</b>	<b>\$ 5,701,832.00</b>	<b>\$ 4,809,446.90</b>	<b>\$ 5,698,232.00</b>	<b>\$ 3,600.00</b>
<b>Taxes</b>	<b>\$ 114,259.50</b>	<b>\$ 114,482.00</b>	<b>\$ 222.50</b>	<b>\$ 111,282.00</b>	<b>\$ 3,200.00</b>
Income Taxes	\$ 114,259.50	\$ 114,482.00	\$ 222.50	\$ 111,282.00	\$ 3,200.00
<b>Intergovernmental</b>	<b>\$ 156,977.74</b>	<b>\$ 4,966,620.00</b>	<b>\$ 4,809,642.26</b>	<b>\$ 4,966,620.00</b>	<b>\$ -</b>
Grants & Loans	\$ 156,701.94	\$ 4,966,120.00	\$ 4,809,418.06	\$ 4,966,120.00	\$ -
State-Shared Revenues	\$ 275.80	\$ 500.00	\$ 224.20	\$ 500.00	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 21,147.86</b>	<b>\$ 20,730.00</b>	<b>\$ (417.86)</b>	<b>\$ 20,330.00</b>	<b>\$ 400.00</b>
Investment Income	\$ 20,743.32	\$ 20,330.00	\$ (413.32)	\$ 20,330.00	\$ -
Other Miscellaneous Revenue	\$ 404.54	\$ 400.00	\$ (4.54)	\$ -	\$ 400.00
<b>Transfers &amp; Advances</b>	<b>\$ 600,000.00</b>	<b>\$ 600,000.00</b>	<b>\$ -</b>	<b>\$ 600,000.00</b>	<b>\$ -</b>
Transfers & Advances	\$ 600,000.00	\$ 600,000.00	\$ -	\$ 600,000.00	\$ -
<b>Grand Total</b>	<b>\$ 892,385.10</b>	<b>\$ 5,701,832.00</b>	<b>\$ 4,809,446.90</b>	<b>\$ 5,698,232.00</b>	<b>\$ 3,600.00</b>

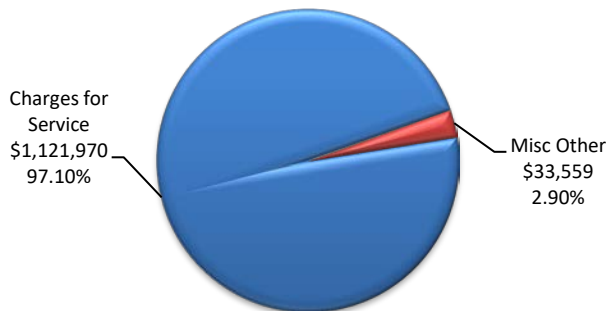
CITY OF PATASKALA, OHIO  
2018 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
THROUGH DECEMBER 31, 2018

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>301 - Capital Improvements</b>	<b>\$ 1,060,986.09</b>	<b>\$ 129,491.30</b>	<b>\$ 6,533,506.74</b>	<b>\$ 5,343,029.35</b>	<b>\$ 6,142,649.00</b>	<b>\$ 324,357.74</b>	<b>\$ 66,500.00</b>
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 6,242.97	\$ -	\$ 7,342.00	\$ 1,099.03	\$ 5,842.00	\$ -	\$ 1,500.00
General Operating	\$ 6,242.97	\$ -	\$ 7,342.00	\$ 1,099.03	\$ 5,842.00	\$ -	\$ 1,500.00
Parks, Lands & Municipal Facilities	\$ 128,811.00	\$ 14,000.00	\$ 650,550.00	\$ 507,739.00	\$ 614,550.00	\$ 36,000.00	\$ -
Contractual Services	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 122,811.00	\$ 14,000.00	\$ 644,550.00	\$ 507,739.00	\$ 614,550.00	\$ 30,000.00	\$ -
Public Service	\$ 925,932.12	\$ 115,491.30	\$ 5,875,614.74	\$ 4,834,191.32	\$ 5,522,257.00	\$ 288,357.74	\$ 65,000.00
Capital Outlay	\$ 925,932.12	\$ 115,491.30	\$ 5,875,614.74	\$ 4,834,191.32	\$ 5,522,257.00	\$ 288,357.74	\$ 65,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,060,986.09</b>	<b>\$ 129,491.30</b>	<b>\$ 6,533,506.74</b>	<b>\$ 5,343,029.35</b>	<b>\$ 6,142,649.00</b>	<b>\$ 324,357.74</b>	<b>\$ 66,500.00</b>

## Water Operations Fund (601)

**Revenue** – The Water Operations fund had a 2018 revenue budget of approximately \$1.22 million and its' primary revenue sources are charges for service and other sources. On a full-year basis, the fund was credited with total revenue of approximately \$1.25 million, which represents 103.77% of budget. The total revenue amount was up by \$6.1 thousand (0.49%) when compared against the same twelve-month period

**YTD Water Fund Revenue by Source**



**Water Fund Revenue - Budget**

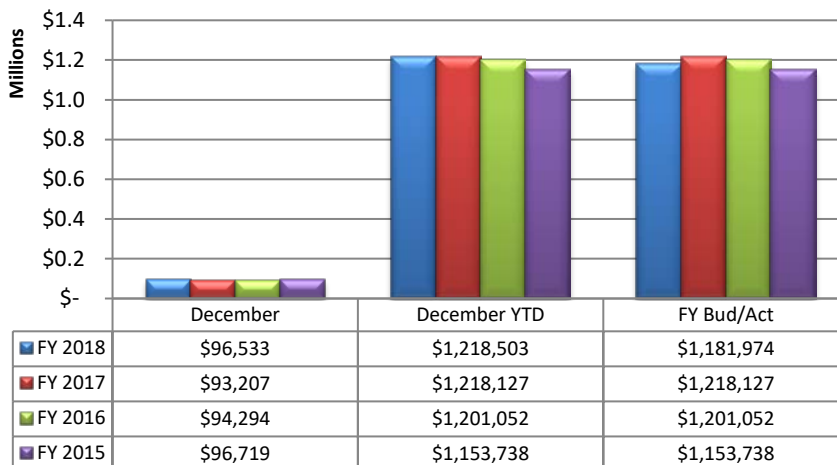


in 2017.

Charges for service represent the primary revenue category in this fund and are generated by water customer billings. FY 2018 revenues credited to the fund were \$1.22 million, or 103.1% of budget. In comparison, collections for the same twelve-month period in 2017 were \$1.22 million. The 2018 collections amount to date represents an increase of \$0.4 thousand (0.03%) in 2018 over the 2017 collections.

The other category, Other Sources had a 2018 budget of \$25.8 thousand. These revenues vary widely in nature and are relatively insignificant to the total. During 2018, the city received \$34.8 thousand (134.8% of budget), and the revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges.

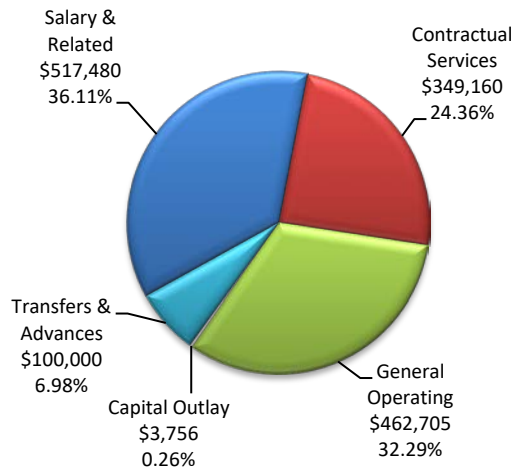
**Usage Fee Collections - Water Fund**



**Expenditures** – The Water Operations fund had a total appropriated expenditure budget for 2018 of approximately \$1.43 million. Total spending through December 31 was approximately \$1.2 million, or 83.72% of budget leaving approximately \$233.3 thousand in unspent appropriations. Including encumbrances (e.g., purchase orders) of \$81.7 thousand in the total results in total committed spending of \$1.28 million (89.43%)

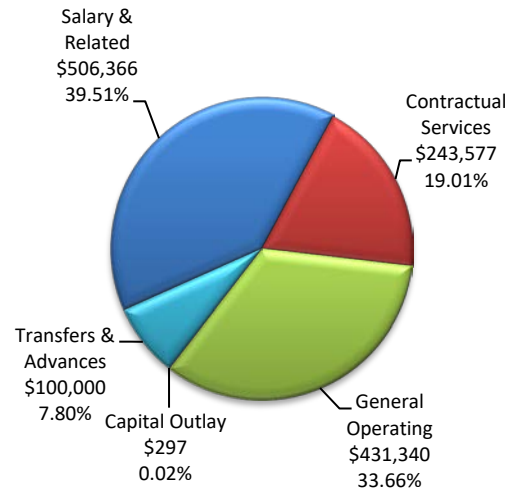
of budget). The primary driver of the variance was the posting of a \$100.0 thousand funds transfer to the debt service fund which was made in April.

### Water Fund Budget by Category



### YTD Water Fund Spending

(includes encumbrances)



For 2018, salaries, wages and other employee-related costs were the primary major expense category in the Water Operations fund with a 2018 budget of \$517.5 thousand, or 36.11% of the total fund budget. Spending through December 31 was \$506.4 thousand which is equal to 97.85% of budget. Compared to the same twelve-month period in 2017, spending is up by \$7.2 thousand or 1.51%. The increase was primarily the result of increased participation in employee HRA accounts and the 2017 employee medical insurance runout claims, partially offset by additional wage-related expenses being allocated to the sewer utility fund.

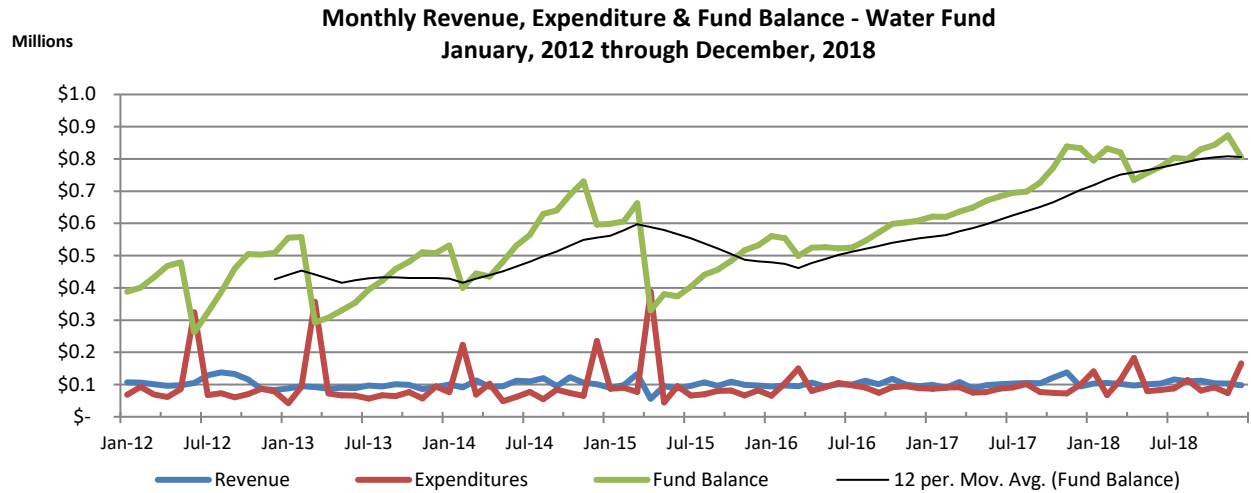
General operating expenses represents the other major expense category and combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It had a 2018 budget of \$462.7 thousand, or 32.29% of the fund budget. Spending through December 31 was \$411.9 thousand, or 89.01% of budget. Including encumbrances of \$19.5 thousand in the calculation results in a total spending commitment of \$431.3 thousand, or 93.22% of budget. Spending in this category is up by \$33.5 thousand (8.86%) when compared to the same twelve-month period in 2017.

The approved 2018 budget in the Water Operations fund provided for an interfund transfer of \$100,000 to the Water Debt Service (604) fund to assist in meeting 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. The Water Capital Improvements (602) fund, however, is now able to provide the debt service funding, although it was projected to a bit short in 2018, thus the required funds transfer. The transfer was made during the month of April.

**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?).

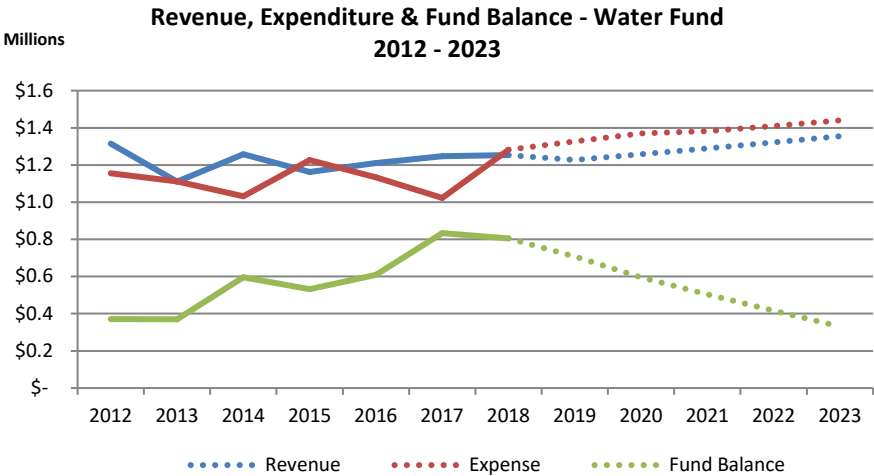


The chart below plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed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



The fund ended 2018 with an unencumbered fund balance of \$805.1 thousand, which was \$58.7 thousand (7.87%) higher than year-end 2017 and is equal to 62.82% of FY 2018 spending (including carry over encumbrances). In contrast, the FY 2018 budget projected a year-end fund balance of \$608.0 thousand, which would have equated to a reserve ratio equal to 42.43% of expenditures. The fund ended 2017 with an unencumbered fund balance of \$746.4 thousand, an increase of \$205.6 thousand (38.03%) from 2016.

As you can see from the chart above, the balance in the Water Utility fund has been fluctuating between \$261 thousand and \$873 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 \$833.3 thousand. During 2018 the fund balance declined slightly to \$805.1 thousand. From 2019 through 2023, however, the fund balance is expected to decline to \$331.2 thousand as of the end of FY 2023 (see chart at bottom of previous page). This chart has been updated with the approved 2019 budget data through 2023.

**CITY OF PATASKALA, OHIO**  
**DECEMBER 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)
<b>Beginning Fund Balance</b>	\$ 833,334	\$ 833,334			\$ 608,941	\$ 608,941				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Intergovernmental</b>										
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%
<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Charges for Service</b>										
General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Utility Charges	1,218,503	1,181,974	(36,529)	103.09%	1,218,127	1,156,719	(61,408)	105.31%	376	0.03%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ 1,218,503</b>	<b>\$ 1,181,974</b>	<b>\$ (36,529)</b>	<b>103.09%</b>	<b>\$ 1,218,127</b>	<b>\$ 1,156,719</b>	<b>\$ (61,408)</b>	<b>105.31%</b>	<b>\$ 376</b>	<b>0.03%</b>
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Special Assessments</b>										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>										
Investment Income	\$ 14,303	\$ 8,140	\$ (6,163)	175.71%	\$ 8,220	\$ 4,590	\$ (3,630)	179.09%	\$ 6,083	74.00%
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	20,529	17,700	(2,829)	115.98%	20,864	21,250	386	98.18%	(335)	-1.61%
<b>Total Other Sources</b>	<b>\$ 34,832</b>	<b>\$ 25,840</b>	<b>\$ (8,992)</b>	<b>134.80%</b>	<b>\$ 29,084</b>	<b>\$ 25,840</b>	<b>\$ (3,244)</b>	<b>112.56%</b>	<b>\$ 5,747</b>	<b>19.76%</b>
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 1,253,335</b>	<b>\$ 1,207,814</b>	<b>\$ (45,521)</b>	<b>103.77%</b>	<b>\$ 1,247,212</b>	<b>\$ 1,182,559</b>	<b>\$ (64,653)</b>	<b>105.47%</b>	<b>\$ 6,123</b>	<b>0.49%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 1,253,335</b>	<b>\$ 1,207,814</b>	<b>\$ (45,521)</b>	<b>103.77%</b>	<b>\$ 1,247,212</b>	<b>\$ 1,182,559</b>	<b>\$ (64,653)</b>	<b>105.47%</b>	<b>\$ 6,123</b>	<b>0.49%</b>

	YTD 2018	2018 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2017	YTD 2018 H/(L) YTD 2017	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 482,187	\$ 517,480	\$ 35,293	6.82%	\$ 24,179	\$ 11,114	2.15%	\$ 475,010	\$ 7,177	1.51%
Contractual Services	205,672	349,160	143,488	41.10%	37,905	105,583	30.24%	165,989	39,682	23.91%
General Operating	411,872	462,705	50,833	10.99%	19,468	31,366	6.78%	378,351	33,520	8.86%
Capital Outlay	107	3,756	3,649	97.15%	190	3,459	92.09%	3,469	(3,362)	-96.92%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	100,000	100,000	-	0.00%	-	-	0.00%	-	100,000	100.00%
<b>Grand Total Expenditures</b>	<b>\$ 1,199,838</b>	<b>\$ 1,433,101</b>	<b>\$ 233,263</b>	<b>16.28%</b>	<b>\$ 81,742</b>	<b>\$ 151,521</b>	<b>10.57%</b>	<b>\$ 1,022,819</b>	<b>\$ 177,018</b>	<b>17.31%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ (100,000)	\$ (100,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ (100,000)	100.00%
<b>Total Adjustments</b>	<b>\$ (100,000)</b>	<b>\$ (100,000)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ (100,000)</b>	<b>100.00%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 1,099,838</b>	<b>\$ 1,333,101</b>	<b>\$ 233,263</b>	<b>17.50%</b>	<b>\$ 81,742</b>	<b>\$ 151,521</b>	<b>11.37%</b>	<b>\$ 1,022,819</b>	<b>\$ 77,018</b>	<b>7.53%</b>
<b>Ending Fund Balance</b>	<b>\$ 886,831</b>	<b>\$ 608,047</b>			<b>\$ 805,089</b>			<b>\$ 833,334</b>	<b>\$ 53,497</b>	<b>6.42%</b>
		42.43%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>601 - Water Operations</b>	<b>\$ 1,253,334.78</b>	<b>\$ 1,207,814.00</b>	<b>\$ (45,520.78)</b>	<b>\$ 1,200,614.00</b>	<b>\$ 7,200.00</b>
Charges for Service	\$ 1,218,503.05	\$ 1,181,974.00	\$ (36,529.05)	\$ 1,185,474.00	\$ (3,500.00)
Utility	\$ 1,218,503.05	\$ 1,181,974.00	\$ (36,529.05)	\$ 1,185,474.00	\$ (3,500.00)
Miscellaneous Revenue	\$ 34,831.73	\$ 25,840.00	\$ (8,991.73)	\$ 15,140.00	\$ 10,700.00
Investment Income	\$ 14,302.88	\$ 8,140.00	\$ (6,162.88)	\$ 4,640.00	\$ 3,500.00
Other Miscellaneous Revenue	\$ 20,528.85	\$ 17,700.00	\$ (2,828.85)	\$ 10,500.00	\$ 7,200.00
<b>Grand Total</b>	<b>\$ 1,253,334.78</b>	<b>\$ 1,207,814.00</b>	<b>\$ (45,520.78)</b>	<b>\$ 1,200,614.00</b>	<b>\$ 7,200.00</b>

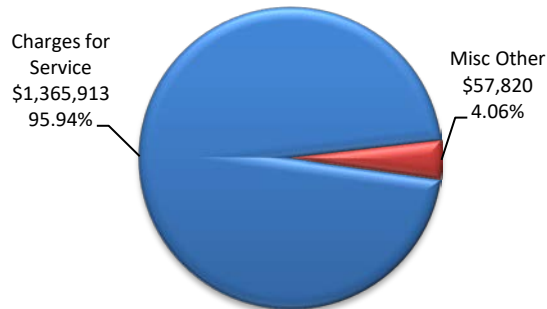
CITY OF PATASKALA, OHIO  
2018 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
THROUGH DECEMBER 31, 2018

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>601 - Water Operations</b>	<b>\$ 1,199,837.55</b>	<b>\$ 81,741.79</b>	<b>\$ 1,433,100.60</b>	<b>\$ 151,521.26</b>	<b>\$ 1,412,348.00</b>	<b>\$ 24,552.60</b>	<b>\$ (3,800.00)</b>
<b>General Government</b>	<b>\$ 105,841.43</b>	<b>\$ 3,538.61</b>	<b>\$ 171,940.80</b>	<b>\$ 62,560.76</b>	<b>\$ 170,601.00</b>	<b>\$ 1,839.80</b>	<b>\$ (500.00)</b>
Salary & Related	\$ 54,101.56	\$ 1,968.61	\$ 60,851.00	\$ 4,780.83	\$ 61,351.00	\$ -	\$ (500.00)
Contractual Services	\$ 48,036.01	\$ 1,570.00	\$ 107,089.80	\$ 57,483.79	\$ 105,250.00	\$ 1,839.80	\$ -
General Operating	\$ 3,703.86	\$ -	\$ 4,000.00	\$ 296.14	\$ 4,000.00	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 30,500.00</b>	<b>\$ 4,500.00</b>	<b>\$ 60,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ 55,000.00</b>	<b>\$ 5,000.00</b>	<b>\$ -</b>
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 30,500.00	\$ 4,500.00	\$ 60,000.00	\$ 25,000.00	\$ 55,000.00	\$ 5,000.00	\$ -
<b>Finance</b>	<b>\$ 64,534.15</b>	<b>\$ 1,493.12</b>	<b>\$ 70,741.56</b>	<b>\$ 4,714.29</b>	<b>\$ 73,336.00</b>	<b>\$ 405.56</b>	<b>\$ (3,000.00)</b>
Salary & Related	\$ 54,263.66	\$ 373.32	\$ 55,661.00	\$ 1,024.02	\$ 58,661.00	\$ -	\$ (3,000.00)
Contractual Services	\$ 10,270.49	\$ 1,119.80	\$ 15,080.56	\$ 3,690.27	\$ 14,675.00	\$ 405.56	\$ -
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 100,000.00</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ -
<b>Water Utility</b>	<b>\$ 898,961.97</b>	<b>\$ 72,210.06</b>	<b>\$ 1,030,418.24</b>	<b>\$ 59,246.21</b>	<b>\$ 1,013,411.00</b>	<b>\$ 17,307.24</b>	<b>\$ (300.00)</b>
Salary & Related	\$ 373,822.01	\$ 21,836.99	\$ 400,968.00	\$ 5,309.00	\$ 406,268.00	\$ -	\$ (5,300.00)
Contractual Services	\$ 116,865.29	\$ 30,715.49	\$ 166,989.52	\$ 19,408.74	\$ 158,454.00	\$ 3,535.52	\$ 5,000.00
General Operating	\$ 408,167.67	\$ 19,467.58	\$ 458,704.72	\$ 31,069.47	\$ 444,933.00	\$ 13,771.72	\$ -
Capital Outlay	\$ 107.00	\$ 190.00	\$ 3,756.00	\$ 3,459.00	\$ 3,756.00	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,199,837.55</b>	<b>\$ 81,741.79</b>	<b>\$ 1,433,100.60</b>	<b>\$ 151,521.26</b>	<b>\$ 1,412,348.00</b>	<b>\$ 24,552.60</b>	<b>\$ (3,800.00)</b>

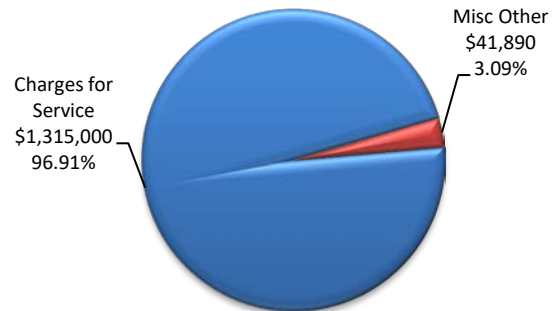
## Sewer Operations Fund (651)

**Revenue** – The Sewer Operations fund’s primary revenue sources are charges for service and other sources, and the fund had a 2018 revenue budget of approximately \$1.36 million. On a full-year basis, the fund was credited with total revenue of approximately \$1.42 million which represents 104.93% of budget. The total is up by \$55.7 thousand (4.07%) from the same twelve-month period in 2017.

**YTD Sewer Fund Revenue by Source**

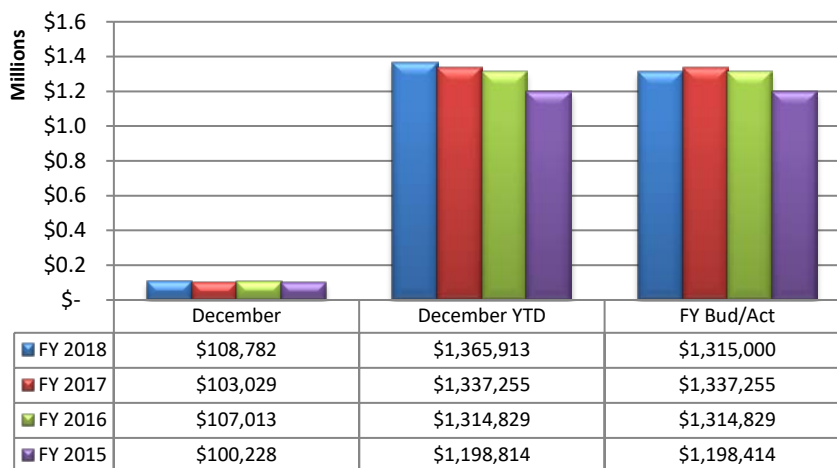


**Sewer Fund Revenue - Budget**



Charges for service represent the primary revenue category in this fund. Collections in December were \$108.8 thousand and were \$5.8 thousand (5.58%) higher than the same period in 2017. Full-year revenues credited to the fund were approximately \$1.37 million or 103.9% of budget. In comparison, collections for the same twelve-month period in 2017 were \$1.34 million, an increase of \$28.7 thousand (2.14%) in 2018 over 2017 collections.

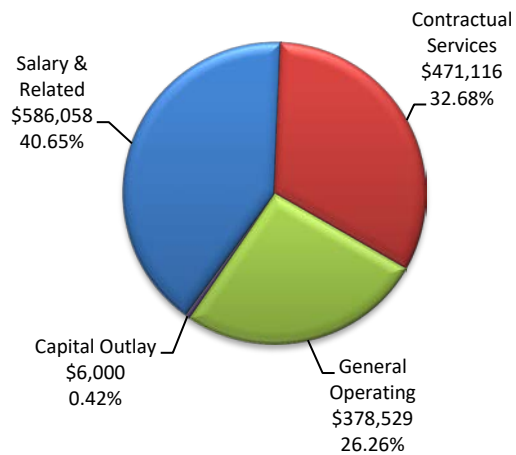
**Usage Fee Collections - Sewer Fund**



The other revenue category, Other Sources, had a 2018 budget of \$41.9 thousand. These revenues can vary widely and are not material to the total. During 2018, the city received \$57.8 thousand, which was \$27.0 thousand (87.85%) more than in FY 2017. The revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges.

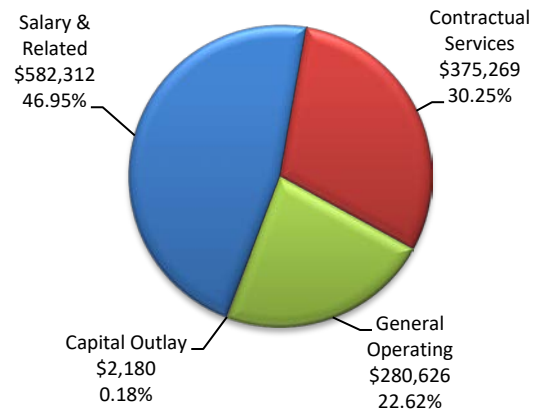
**Expenditures** – The Sewer Operations fund had a total appropriated expenditure budget for 2018 of approximately \$1.44 million. Total spending through December 31 was approximately \$1.08 million, or 75.22% of budget. Including encumbrances (e.g., purchase orders) of \$156.0 thousand in the total results in total committed spending equal to \$1.24 million (86.04% of budget).

### Sewer Fund Budget by Category



### YTD Sewer Fund Spending

(includes encumbrances)



For 2018, the largest expense budget category for the Sewer fund is salaries, wages and other employee-related costs with a budget of \$586.1 thousand, or 40.65% of the total fund budget. Spending through December 31 was \$582.3 thousand, or 99.36% of budget. Compared to the same twelve-month period in 2017, spending was up by \$85.8 thousand, or 20.27%. The increase was primarily the result of increased participation in employee HRA accounts, 2017 employee medical insurance runout claims funded in 2018 and increased allocations of employee wages and benefits from the water utility fund.

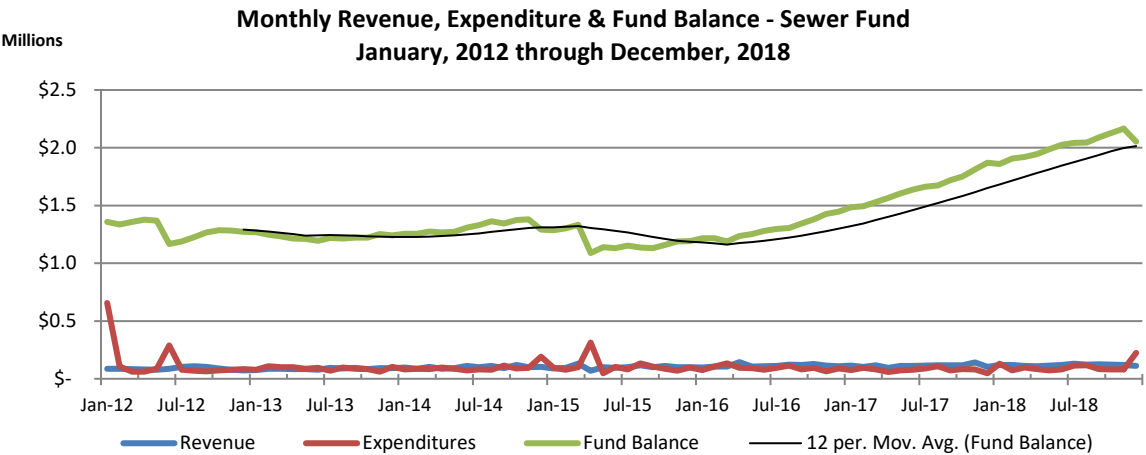
Contractual services was the next major expense category for the Sewer fund. The 2018 budget in this category was \$471.1 thousand (32.86% of budget) and provided for non-employee personal services. Spending through December 31 was \$228.0 thousand (60.23% of budget). Including encumbrances (e.g. purchase orders) of \$88.3 thousand in the total, results in a finding that \$375.3 thousand or 79.66% 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 2018 to ensure that spending remained within the approved budget.

General operating expenditures represented another major expense category. It combined a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses and had a 2018 budget of \$378.5 thousand (26.26% of the fund budget). Spending through December 31 was \$228.0 thousand, or 60.23% of budget. Including encumbrances (e.g., purchase orders) of \$52.7 thousand in the total results in a spending ratio of 74.14% of budget. Compared to the same twelve-month period in 2017, spending in this category was up by \$28.7 thousand, or 14.43%.

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. Prior transfers were made to provide funding to the Sewer Debt Service (654) fund to meet the department's obligations on the system's portion of the outstanding utility-related debt. The Sewer Capital Improvements (652) fund is now able to provide 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?).

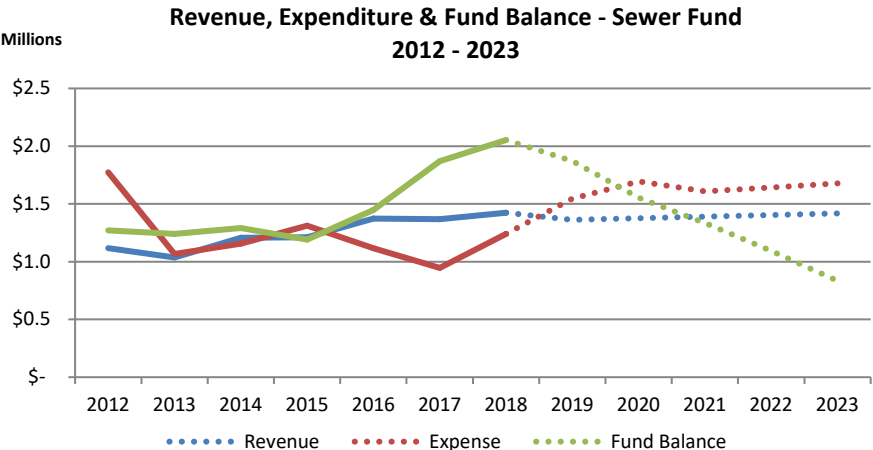


The chart above plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed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

The fund ended 2018 with an unencumbered fund balance of \$2.05 million, which was \$344.4 thousand (20.15%) higher than year-end 2017 and is equal to 165.5% of FY 2018 spending (including carry over encumbrances). In contrast, the FY 2018 budget projected a year-end fund balance of \$1.79 million, which would have equated to a reserve ratio equal to 123.8% of expenditures. The fund ended 2017 with an unencumbered fund balance of \$1.71 million, an increase of \$374.6 thousand (28.08%) from 2016.

As you can see from the chart above, the balance in the Sewer Operations fund has been relatively stable or increasing more recently 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. Except for 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 significantly every year after over the next five years (see chart at right), with expenditures generally exceeding revenues. This chart has been updated with the approved 2019 budget data through 2023.



**CITY OF PATASKALA, OHIO**  
**DECEMBER 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)
<b>Beginning Fund Balance</b>	\$ 1,869,848	\$ 1,869,848			\$ 1,447,939	\$ 1,447,939				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Intergovernmental</b>										
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%
<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Charges for Service</b>										
General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Utility Charges	1,365,913	1,315,000	(50,913)	103.87%	1,337,255	1,208,500	(128,755)	110.65%	28,658	2.14%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ 1,365,913</b>	<b>\$ 1,315,000</b>	<b>\$ (50,913)</b>	<b>103.87%</b>	<b>\$ 1,337,255</b>	<b>\$ 1,208,500</b>	<b>\$ (128,755)</b>	<b>110.65%</b>	<b>\$ 28,658</b>	<b>2.14%</b>
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Special Assessments</b>										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>										
Investment Income	\$ 35,461	\$ 21,890	(13,571)	162.00%	\$ 19,205	\$ 13,060	(6,145)	147.05%	\$ 16,257	84.65%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	22,358	20,000	(2,358)	111.79%	11,575	11,500	(75)	100.65%	10,783	93.16%
<b>Total Other Sources</b>	<b>\$ 57,820</b>	<b>\$ 41,890</b>	<b>\$ (15,930)</b>	<b>138.03%</b>	<b>\$ 30,780</b>	<b>\$ 24,560</b>	<b>\$ (6,220)</b>	<b>125.33%</b>	<b>\$ 27,040</b>	<b>87.85%</b>
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 1,423,733</b>	<b>\$ 1,356,890</b>	<b>\$ (66,843)</b>	<b>104.93%</b>	<b>\$ 1,368,035</b>	<b>\$ 1,233,060</b>	<b>\$ (134,975)</b>	<b>110.95%</b>	<b>\$ 55,698</b>	<b>4.07%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 1,423,733</b>	<b>\$ 1,356,890</b>	<b>\$ (66,843)</b>	<b>104.93%</b>	<b>\$ 1,368,035</b>	<b>\$ 1,233,060</b>	<b>\$ (134,975)</b>	<b>110.95%</b>	<b>\$ 55,698</b>	<b>4.07%</b>

	YTD 2018	2018 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2017	YTD 2018 H/(L) YTD 2017	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 568,342	\$ 586,058	\$ 17,716	3.02%	\$ 13,970	\$ 3,746	0.64%	\$ 472,559	\$ 95,783	20.27%
Contractual Services	287,009	471,116	184,107	39.08%	88,260	95,847	20.34%	270,925	16,085	5.94%
General Operating	227,973	378,529	150,556	39.77%	52,653	97,903	25.86%	199,224	28,749	14.43%
Capital Outlay	1,085	6,000	4,915	81.92%	1,095	3,820	63.67%	3,419	(2,334)	-68.27%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Grand Total Expenditures</b>	<b>\$ 1,084,409</b>	<b>\$ 1,441,704</b>	<b>\$ 357,294</b>	<b>24.78%</b>	<b>\$ 155,978</b>	<b>\$ 201,317</b>	<b>13.96%</b>	<b>\$ 946,126</b>	<b>\$ 138,283</b>	<b>14.62%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
<b>Total Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 1,084,409</b>	<b>\$ 1,441,704</b>	<b>\$ 357,294</b>	<b>24.78%</b>	<b>\$ 155,978</b>	<b>\$ 201,317</b>	<b>13.96%</b>	<b>\$ 946,126</b>	<b>\$ 138,283</b>	<b>14.62%</b>
<b>Ending Fund Balance</b> (based on non-adjusted expenditures)	<b>\$ 2,209,171</b>	<b>\$ 1,785,034</b> 123.81%			<b>\$ 2,053,193</b>			<b>\$ 1,869,848</b>	<b>\$ 339,323</b>	<b>18.15%</b>



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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>651 - Sewer Operations</b>	<b>\$ 1,423,732.64</b>	<b>\$ 1,356,890.00</b>	<b>\$ (66,842.64)</b>	<b>\$ 1,231,890.00</b>	<b>\$ 125,000.00</b>
Charges for Service	\$ 1,365,912.94	\$ 1,315,000.00	\$ (50,912.94)	\$ 1,208,500.00	\$ 106,500.00
Utility	\$ 1,365,912.94	\$ 1,315,000.00	\$ (50,912.94)	\$ 1,208,500.00	\$ 106,500.00
Miscellaneous Revenue	\$ 57,819.70	\$ 41,890.00	\$ (15,929.70)	\$ 23,390.00	\$ 18,500.00
Investment Income	\$ 35,461.40	\$ 21,890.00	\$ (13,571.40)	\$ 13,390.00	\$ 8,500.00
Other Miscellaneous Revenue	\$ 22,358.30	\$ 20,000.00	\$ (2,358.30)	\$ 10,000.00	\$ 10,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,423,732.64</b>	<b>\$ 1,356,890.00</b>	<b>\$ (66,842.64)</b>	<b>\$ 1,231,890.00</b>	<b>\$ 125,000.00</b>

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>651 - Sewer Operations</b>	<b>\$ 1,084,409.45</b>	<b>\$ 155,977.58</b>	<b>\$ 1,441,703.80</b>	<b>\$ 201,316.77</b>	<b>\$ 1,319,022.00</b>	<b>\$ 51,981.80</b>	<b>\$ 70,700.00</b>
<b>General Government</b>	<b>\$ 99,199.46</b>	<b>\$ 1,546.05</b>	<b>\$ 148,940.80</b>	<b>\$ 48,195.29</b>	<b>\$ 149,601.00</b>	<b>\$ 1,839.80</b>	<b>\$ (2,500.00)</b>
Salary & Related	\$ 55,069.99	\$ 1,268.55	\$ 58,851.00	\$ 2,512.46	\$ 61,351.00	\$ -	\$ (2,500.00)
Contractual Services	\$ 41,639.84	\$ 277.50	\$ 87,589.80	\$ 45,672.46	\$ 85,750.00	\$ 1,839.80	\$ -
General Operating	\$ 2,489.63	\$ -	\$ 2,500.00	\$ 10.37	\$ 2,500.00	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 32,500.00</b>	<b>\$ -</b>	<b>\$ 34,500.00</b>	<b>\$ 2,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ 9,500.00</b>	<b>\$ -</b>
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 32,500.00	\$ -	\$ 34,500.00	\$ 2,000.00	\$ 25,000.00	\$ 9,500.00	\$ -
<b>Finance</b>	<b>\$ 66,027.53</b>	<b>\$ 1,649.48</b>	<b>\$ 70,475.56</b>	<b>\$ 2,798.55</b>	<b>\$ 73,136.00</b>	<b>\$ 339.56</b>	<b>\$ (3,000.00)</b>
Salary & Related	\$ 54,456.79	\$ 404.36	\$ 55,661.00	\$ 799.85	\$ 58,661.00	\$ -	\$ (3,000.00)
Contractual Services	\$ 11,570.74	\$ 1,245.12	\$ 14,814.56	\$ 1,998.70	\$ 14,475.00	\$ 339.56	\$ -
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sewer Utility</b>	<b>\$ 886,682.46</b>	<b>\$ 152,782.05</b>	<b>\$ 1,187,787.44</b>	<b>\$ 148,322.93</b>	<b>\$ 1,071,285.00</b>	<b>\$ 40,302.44</b>	<b>\$ 76,200.00</b>
Salary & Related	\$ 458,815.30	\$ 12,296.73	\$ 471,546.00	\$ 433.97	\$ 400,346.00	\$ -	\$ 71,200.00
Contractual Services	\$ 201,298.72	\$ 86,737.47	\$ 334,211.97	\$ 46,175.78	\$ 312,545.00	\$ 16,666.97	\$ 5,000.00
General Operating	\$ 225,483.71	\$ 52,652.97	\$ 376,029.47	\$ 97,892.79	\$ 352,394.00	\$ 23,635.47	\$ -
Capital Outlay	\$ 1,084.73	\$ 1,094.88	\$ 6,000.00	\$ 3,820.39	\$ 6,000.00	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,084,409.45</b>	<b>\$ 155,977.58</b>	<b>\$ 1,441,703.80</b>	<b>\$ 201,316.77</b>	<b>\$ 1,319,022.00</b>	<b>\$ 51,981.80</b>	<b>\$ 70,700.00</b>

**CITY OF PATASKALA, OHIO  
SUMMARY OF INVESTMENTS  
AS OF DECEMBER 31, 2018**

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

Bank CD	\$ 6,796,771.70	\$ 6,962,990.00	\$ (166,218.30)	2.280%
Non-Bank CD	483,062.50	498,078.00	(15,015.50)	2.621%
<b>Total Certificates of Deposit</b>	<b>\$ 7,279,834.20</b>	<b>\$ 7,461,068.00</b>	<b>\$ (181,233.80)</b>	<b>2.303%</b>

**U.S. Government**

Treasury Bill	-	-	-	0.000%
Treasury Note	-	-	-	0.000%
<b>Total US Government</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.000%</b>

**Government Sponsored Enterprise (GSE) Securities**

FNMA	\$ -	\$ -	\$ -	0.000%
GNMA	-	-	-	0.000%
FHLMC	427,485.24	433,581.52	(6,096.28)	1.993%
FHLB	652,405.13	658,323.02	(5,917.89)	2.092%
FFCB	288,825.65	294,852.50	(6,026.85)	1.383%
<b>Total GSE</b>	<b>\$ 1,368,716.02</b>	<b>\$ 1,386,757.04</b>	<b>\$ (18,041.02)</b>	<b>1.910%</b>

**Other Investments:**

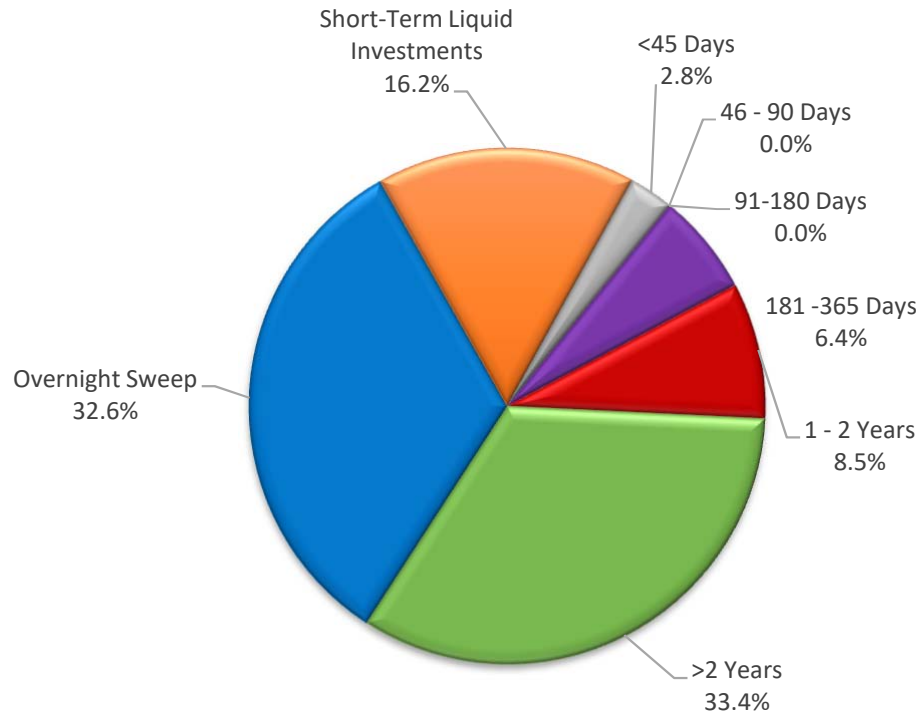
Park National Bank Sweep	\$ 5,685,641.24	\$ 5,685,641.24	\$ -	2.115%
STAR Ohio	2,574,600.83	2,574,600.83	-	2.410%
Raymond James Money Market	253,545.02	253,545.02	-	1.680%
<b>Total Other</b>	<b>\$ 8,513,787.09</b>	<b>\$ 8,513,787.09</b>	<b>\$ -</b>	<b>2.191%</b>
<b>Total Investment Portfolio</b>	<b>\$ 17,162,337.31</b>	<b>\$ 17,361,612.13</b>	<b>\$ (199,274.82)</b>	<b>2.217%</b>

**Investments by Institution:**

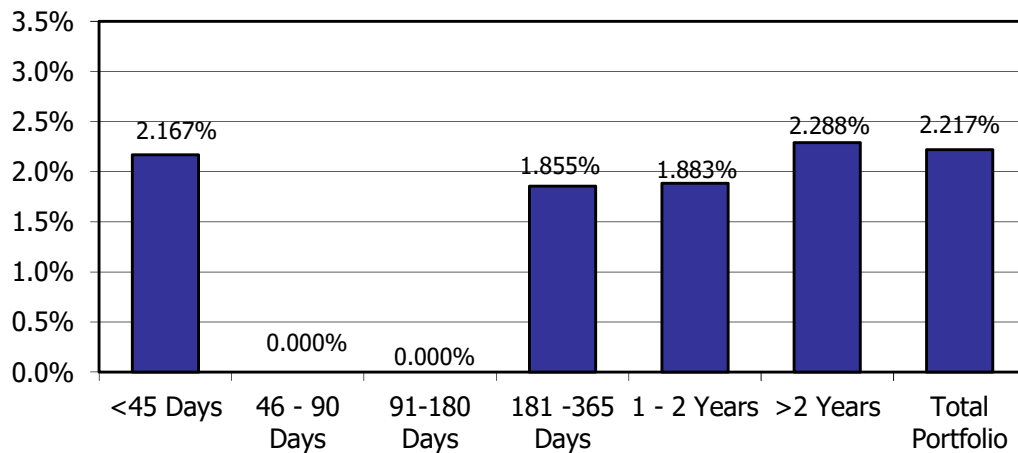
STAR Ohio	\$ 2,574,600.83	\$ 2,574,600.83	\$ -
Park National Bank	5,685,641.24	5,685,641.24	-
Raymond James	8,902,095.24	9,101,370.06	(199,274.82)
<b>Total Investment Portfolio</b>	<b>\$ 17,162,337.31</b>	<b>\$ 17,361,612.13</b>	<b>\$ (199,274.82)</b>

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

**Investment Maturity Composition**



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



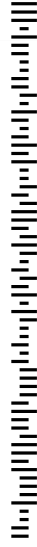
# RAYMOND JAMES®

November 30 to December 31, 2018

## City of Pataskala Account Summary

Account No. 28852868

Closing Value \$8,902,095.24



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



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

Raymond James Client Services | 800-647-SERV (7378)  
Monday - Friday 8 a.m. to 9 p.m. ET  
Online Account Access | raymondjames.com/clientaccess

### 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.

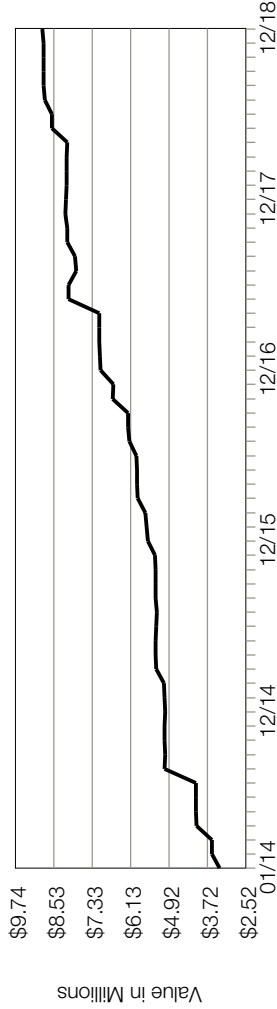
### Activity

	This Statement	Year to Date
<b>Beginning Balance</b>	<b>\$ 8,872,428.61</b>	<b>\$ 8,168,162.44</b>
Deposits	\$ 0.00	\$ 693,599.53
Income	\$ 7,776.47	\$ 156,803.19
Withdrawals	\$ 0.00	\$ 0.00
Expenses	\$ 0.00	\$ 0.00
Change in Value	\$ 21,890.16	\$ (116,469.92)
<b>Ending Balance</b>	<b>\$ 8,902,095.24</b>	<b>\$ 8,902,095.24</b>

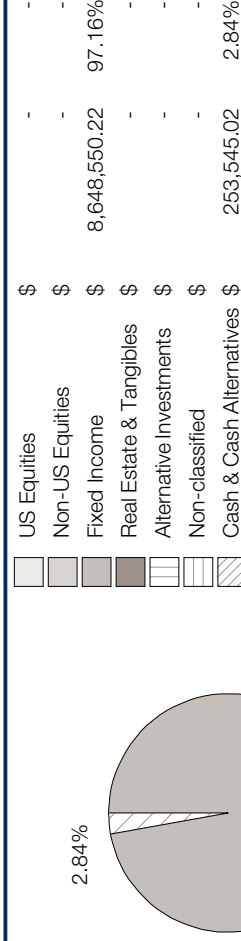
### Dollar-Weighted Performance

	This Quarter	YTD	2017	2016	Annualized Since 08/23/2013
Performance Inception 08/23/13	0.49%	0.51%	0.75%	1.60%	1.03%

### Value Over Time



### Asset Allocation Analysis



Morningstar asset allocation information is as of 12/28/2018 (mutual funds & annuities) and 12/20/2018 (529s).

Account carried by Raymond James & Associates Inc.  
Member New York Stock Exchange/SIPC

City of Pataskala - Account Summary Page 1 of 26

28852868-24-001 3KY/3PA3



### 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		253,545.020	\$1,000	\$253,545.02	1.68%	\$4,259.56
Money Markets Total				\$253,545.02		\$4,259.56
Cash & Cash Alternatives Total				\$253,545.02		\$4,259.56

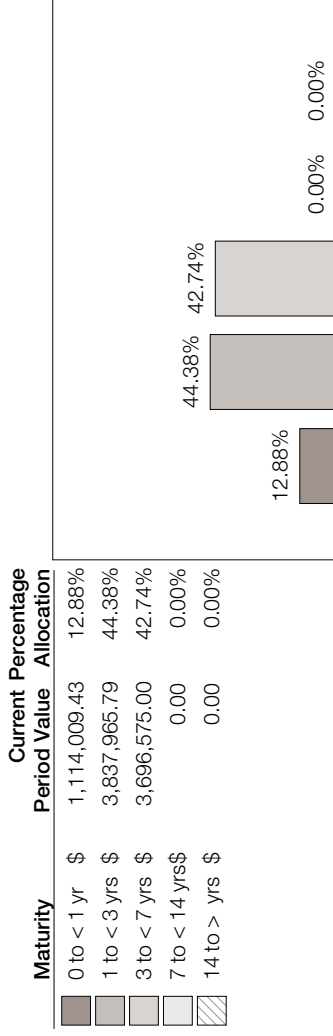
#### Fixed Income ♦

#### Credit Quality Analysis

Lowest Available *	Period Value	Current Percentage Allocation
U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 1,368,716.02	15.83%
ABS/MBS/CMOs	\$ 0.00	0.00%
Certificates of Deposit (CDs)	\$ 7,279,834.20	84.17%
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



### Fixed Income (continued) ♦

#### Government Sponsored Enterprise Securities (GSE)

Description (CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
<b>FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN 1.3750% DUE 11/23/2021 Callable 02/23/2019 @ 100.000 (3130A9WC1)</b>	\$175,000.00	\$2,406.25	05/09/2017	\$98.112	<b>\$171,696.00</b>	\$247.31	\$173,250.00 \$(1,554.00)	\$173,250.00 <sup>A</sup> \$(1,554.00)
Step Schedule: 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 <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable								
<b>FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN 1.7500% DUE 02/23/2022 Callable 02/23/2019 @ 100.000 (3130AAQR2)</b>	\$250,000.00	\$4,375.00	01/25/2017	\$99.056	<b>\$247,640.00</b>	\$1,543.40	\$249,875.00 \$(2,235.00)	\$249,875.00 <sup>A</sup> \$(2,235.00)
Step Schedule: 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 <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable								
<b>FEDERAL HOME LOAN BANKS DEBENTURE PARTIAL CALL 1.3700% DUE 10/24/2019 Callable 01/06/2019 @ 100.000 FACTOR: .14705882 (313380Z75)</b>	\$105,000.00	\$1,438.50	10/07/2015	\$98.957	<b>\$15,280.13</b>	\$38.78	\$15,418.02 \$(137.89)	\$15,418.02 <sup>A</sup> \$(137.89)
Debt Classification: Senior Unsecured								
Ratings Information: Moody's Long Term Rating: Aaa <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable								
<b>FEDERAL HOME LOAN BANKS DEBENTURE 1.4500% DUE 11/08/2019 Callable 01/06/2019 @ 100.000 (313380ZN0)</b>	\$220,000.00	\$3,190.00	09/18/2015	\$98.995	<b>\$217,789.00</b>	\$460.78	\$219,780.00 \$(1,991.00)	\$219,780.00 <sup>A</sup> \$(1,991.00)
Debt Classification: Senior Unsecured								
Ratings Information: Moody's Long Term Rating: Aaa <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable								



### Fixed Income (continued) ♦

#### Government Sponsored Enterprise Securities (GSE) (continued)

Description (CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
<b>FEDERAL FARM CREDIT BANKS DEBENTURE</b> 1.3700% DUE 10/06/2020 Callable 01/06/2019 @ 100.000 (313EGXU4) Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable	\$295,000.00	\$4,041.50	10/18/2016	\$97.907	<b>\$288,825.65</b>	\$943.01	\$294,852.50 \$(6,026.85)	\$294,852.50 <sup>A</sup> \$(6,026.85)
<b>FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE</b> STEPPED CPN 1.2500% DUE 09/30/2021 Callable 03/30/2019 @ 100.000 (3134GAMW1) Step Schedule: 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 <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable	\$205,000.00	\$2,562.50	10/18/2016	\$98.180	<b>\$201,269.00</b>	\$640.63	\$204,692.50 \$(3,423.50)	\$204,692.50 <sup>A</sup> \$(3,423.50)
<b>FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE</b> 1.6500% DUE 11/24/2021 Callable 02/24/2019 @ 100.000 (3134GAWL4) Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable	\$232,000.00	\$3,828.00	12/06/2016	\$97.507	<b>\$226,216.24</b>	\$382.80	\$228,889.02 \$(2,672.78)	\$228,889.02 <sup>A</sup> \$(2,672.78)
<b>Government Sponsored Enterprise Securities (GSE)</b> <b>Total</b>	\$1,482,000.00	\$21,841.75			<b>\$1,368,716.02</b>	\$4,256.71	\$1,386,757.04 \$(18,041.02)	\$1,386,757.04 \$(18,041.02)

<sup>A</sup> 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	Estimated 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	\$98.277	\$98,277.00	\$178.36	\$100,000.00 \$(1,723.00)	\$100,000.00 <sup>A</sup> \$(1,723.00)
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	\$99.002	\$148,503.00	\$621.57	\$150,000.00 \$(1,497.00)	\$150,000.00 <sup>A</sup> \$(1,497.00)
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	\$99.707	\$244,282.15	\$1,860.66	\$245,000.00 \$(717.85)	\$245,000.00 <sup>A</sup> \$(717.85)
BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 01/16/19 1.7500% DUE 07/26/2022 Callable 01/16/2019 @ 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	\$97.556	\$204,867.60	\$664.52	\$210,000.00 \$(5,132.40)	\$210,000.00 <sup>A</sup> \$(5,132.40)
BMO HARRIS BANK, NA FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 03/21/19 2.8000% DUE 03/21/2022 Callable 03/21/2019 @ 100.000 (05581WVT9) Ratings Information: Not Rated	\$35,000.00	\$980.00	03/16/2018	\$98.597	\$34,508.95	\$26.85	\$35,000.00 \$(491.05)	\$35,000.00 <sup>A</sup> \$(491.05)



## Your Portfolio (continued)

City of Pataskala Account No. 28852868

### Fixed Income (continued) ♦

#### Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
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	\$99.627	<b>\$244,086.15</b>	\$1,874.75	\$245,000.00 \$(913.85)	\$245,000.00 \$(913.85)
BELMONT SVG BK BELMONT, MA FDIC # 23901 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.8000% DUE 03/14/2023 (080515CM9) Ratings Information: Not Rated	\$245,000.00	\$6,860.00	03/07/2018	\$97.373	<b>\$238,563.85</b>	\$2,029.81	\$245,000.00 \$(6,436.15)	\$245,000.00 \$(6,436.15)
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	\$99.187	<b>\$96,211.39</b>	\$1,099.16	\$97,000.00 \$(788.61)	\$97,000.00 \$(788.61)
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	\$99.007	<b>\$146,530.36</b>	\$1,314.97	\$147,990.53 \$(1,460.17)	\$147,990.53 \$(1,460.17)
CAPITAL ONE NA MCLEAN, VA 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	\$99.007	<b>\$99,007.00</b>	\$888.49	\$99,943.20 \$(936.20)	\$99,943.20 \$(936.20)



### Fixed Income (continued) ♦

#### Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
CAPITAL ONE NA MCLEAN, VA 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	\$98.050	\$142,172.50	\$1,048.77	\$145,000.00 \$(2,827.50)	\$145,000.00 <sup>A</sup> \$(2,827.50)
CITIBANK NA SIOUX FALLS, SD FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.3000% DUE 07/13/2023 (17312QP52) Ratings Information: Not Rated	\$245,000.00	\$8,085.00	07/11/2018	\$99.081	\$242,748.45	\$3,787.77	\$245,000.00 \$(2,251.55)	\$245,000.00 <sup>A</sup> \$(2,251.55)
DISCOVER BANK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.6500% DUE 01/31/2023 (254673LZ7) Ratings Information: Not Rated	\$250,000.00	\$6,625.00	02/12/2018	\$96.932	\$242,330.00	\$2,777.05	\$249,858.00 \$(7,528.00)	\$249,858.00 <sup>A</sup> \$(7,528.00)
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	\$95.410	\$233,754.50	\$316.49	\$245,000.00 \$(11,245.50)	\$245,000.00 <sup>A</sup> \$(11,245.50)
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	\$98.552	\$108,407.20	\$772.26	\$110,000.00 \$(1,592.80)	\$110,000.00 <sup>A</sup> \$(1,592.80)
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	\$98.409	\$132,852.15	\$791.51	\$134,991.85 \$(2,139.70)	\$134,991.85 <sup>A</sup> \$(2,139.70)



## Your Portfolio (continued)

City of Pataskala Account No. 28852868

### Fixed Income (continued) ♦

#### Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/13/19 2.0500% DUE 09/13/2022 Callable 01/13/2019 @ 100.000 (301074CM0) Ratings Information: Not Rated	\$245,000.00	\$5,022.50	09/11/2017	\$95.390	\$233,705.50	\$247.68	\$245,000.00 \$(11,294.50)	\$245,000.00 \$(11,294.50)
FIDELITY CO-OP BK FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 01/24/19 1.3500% DUE 06/24/2021 Callable 01/24/2019 @ 100.000 (316077CN4) Step Schedule: 1.800% on June 24, 2019, 2.400% on June 24, 2020 Ratings Information: Not Rated	\$160,000.00	\$2,160.00	06/21/2016	\$97.173	\$155,476.80	\$41.42	\$160,000.00 \$(4,523.20)	\$160,000.00 \$(4,523.20)
FIDELITY CO-OP BK FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 01/19/19 1.6000% DUE 05/19/2022 Callable 01/19/2019 @ 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	\$96.973	\$82,427.05	\$44.71	\$85,000.00 \$(2,572.95)	\$85,000.00 \$(2,572.95)
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	\$96.135	\$31,724.55	\$300.35	\$33,064.42 \$(1,339.87)	\$33,048.06 \$(1,323.51)



## Your Portfolio (continued)

City of Pataskala Account No. 28852868

### Fixed Income (continued) ♦

#### Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FIRST ST BK OF DEQUEEN FDIC # 21805 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 01/13/19 1.7500% DUE 12/13/2021 Callable 01/13/2019 @ 100.000 (336460CB4) Step Schedule: 2.100% on December 13, 2019, 2.350% on December 13, 2020 Ratings Information: Not Rated	\$245,000.00	\$4,287.50	12/09/2016	\$96.805	\$237,172.25	\$211.44	\$245,000.00 \$(7,827.75)	\$245,000.00 <sup>A</sup> \$(7,827.75)
GOLDMAN SACHS BANK USA NEW YORK, NY FDIC # 33124 CERTIFICATE OF DEPOSIT 1.3000% DUE 11/22/2022 (38148PTE7) Ratings Information: Not Rated	\$250,000.00	\$6,000.00	02/12/2018	\$96.293	\$240,732.50	\$641.10	\$248,220.00 \$(7,487.50)	\$248,220.00 <sup>A</sup> \$(7,487.50)
GRANT CTY BANK ULYSSES, KS FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/13/19 1.5000% DUE 07/13/2021 Callable 01/13/2019 @ 100.000 (38762PBN1) Ratings Information: Not Rated	\$245,000.00	\$3,675.00	06/24/2016	\$96.296	\$235,925.20	\$181.23	\$245,000.00 \$(9,074.80)	\$245,000.00 <sup>A</sup> \$(9,074.80)
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	\$96.567	\$236,589.15	\$2,624.52	\$245,000.00 \$(8,410.85)	\$245,000.00 <sup>A</sup> \$(8,410.85)



### Fixed Income (continued) ♦

#### Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
<b>HIAWATHA NB FDIC # 13058</b> <b>CERTIFICATE OF DEPOSIT</b> <b>MONTHLY CALLABLE</b> BEGINNING 01/23/19 2.8000% DUE 03/23/2023 Callable 01/23/2019 @ 100.000 (428548AG6) Ratings Information: Not Rated	\$245,000.00	\$6,860.00	03/21/2018	\$97.342	<b>\$238,487.90</b>	\$150.35	\$245,000.00 \$(6,512.10)	<sup>A</sup> \$245,000.00 \$(6,512.10)
<b>INTERNATIONAL BANK</b> <b>CHICAGO FDIC # 33708</b> <b>CERTIFICATE OF DEPOSIT</b> <b>MONTHLY CALLABLE</b> BEGINNING 12/31/18 2.1000% DUE 07/29/2022 Callable 12/31/2018 @ 100.000 (45906ABP1) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	07/26/2017	\$95.797	<b>\$234,702.65</b>		\$245,000.00 \$(10,297.35)	<sup>A</sup> \$245,000.00 \$(10,297.35)
<b>JP MORGAN CHASE BANK,</b> <b>NA COLUMBUS, OH FDIC #</b> <b>628 CERTIFICATE OF</b> <b>DEPOSIT QTRLY MULTI STEP</b> <b>CALLABLE BEGINNING</b> 03/04/19 1.2500% DUE 03/04/2020 Callable 03/04/2019 @ 100.000 (48125YC93) Step Schedule: 2.000% on March 4, 2019, 4.000% on September 4, 2019 Ratings Information: Not Rated	\$160,000.00	\$2,000.00	03/01/2016	\$99.490	<b>\$159,184.00</b>	\$147.94	\$160,000.00 \$(816.00)	<sup>A</sup> \$160,000.00 \$(816.00)
<b>JPMORGAN CHASE BANK NA</b> <b>COLUMBUS, GA FDIC # 628</b> <b>CERTIFICATE OF DEPOSIT</b> <b>QTRLY CALLABLE</b> BEGINNING 02/16/19 1.6500% DUE 08/16/2021 Callable 02/16/2019 @ 100.000 (48126XAH8) Ratings Information: Not Rated	\$90,000.00	\$1,485.00	08/11/2016	\$95.754	<b>\$86,178.60</b>	\$183.08	\$90,000.00 \$(3,821.40)	<sup>A</sup> \$90,000.00 \$(3,821.40)



### Fixed Income (continued) ♦

#### Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
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	\$95.960	\$235,102.00	\$68.80	\$245,000.00 \$(9,898.00)	\$245,000.00 <sup>A</sup> \$(9,898.00)
MIDCOUNTRY BANK FDIC # 28865 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/24/19 2.1000% DUE 07/25/2022 Callable 01/24/2019 @ 100.000 † (59565QCH6) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	07/19/2017	\$95.822	\$234,763.90	\$98.67	\$245,000.00 \$(10,236.10)	\$245,000.00 <sup>A</sup> \$(10,236.10)
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	\$99.620	\$244,069.00	\$1,874.75	\$245,000.00 \$(931.00)	\$245,000.00 <sup>A</sup> \$(931.00)
NATIONAL BK OF CMRC FDIC # 14266 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/08/19 1.3500% DUE 03/09/2020 Callable 01/08/2019 @ 100.000 (633368DX0) Ratings Information: Not Rated	\$160,000.00	\$2,160.00	03/01/2016	\$98.339	\$157,342.40	\$136.11	\$160,000.00 \$(2,657.60)	\$160,000.00 <sup>A</sup> \$(2,657.60)



### Fixed Income (continued) ♦

#### Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
<b>NORTHWOODS BANK OF MINNESOTA FDIC # 1415 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 01/17/19 1.7000% DUE 05/17/2021 Callable 01/17/2019 @ 100.000 (6685UUBB2)</b> Step Schedule: 2.000% on May 17, 2019, 2.400% on May 17, 2020 Ratings Information: Not Rated	\$245,000.00	\$4,165.00	05/09/2017	\$97.708	<b>\$239,384.60</b>	\$159.75	\$245,000.00 \$(5,615.40)	<sup>A</sup> \$245,000.00 \$(5,615.40)
<b>PRIVATEBANK &amp; TC CHICAGO, IL FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5000% DUE 08/30/2021 (74267GVM6)</b> Ratings Information: Not Rated	\$245,000.00	\$3,675.00	08/26/2016	\$95.689	<b>\$234,438.05</b>	\$1,258.56	\$245,000.00 \$(10,561.95)	<sup>A</sup> \$245,000.00 \$(10,561.95)
<b>SEATTLE BANK FDIC # 35139 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 02/28/19 3.2500% DUE 05/30/2023 Callable 02/28/2019 @ 100.000 (81258PHU0)</b> Ratings Information: Not Rated	\$245,000.00	\$7,962.50	05/24/2018	\$98.971	<b>\$242,478.95</b>	\$676.27	\$245,000.00 \$(2,521.05)	<sup>A</sup> \$245,000.00 \$(2,521.05)
<b>SYNCHRONY BANK DRAPER, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 06/29/2021 (87164WMY1)</b> Ratings Information: Not Rated	\$245,000.00	\$3,797.50	06/24/2016	\$96.080	<b>\$235,396.00</b>		\$245,000.00 \$(9,604.00)	<sup>A</sup> \$245,000.00 \$(9,604.00)





### Fixed Income (continued) ♦

#### Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
TIOGA ST BK FDIC # 9410 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 12/28/19 3.1000% DUE 12/28/2021 Callable 12/28/2019 @ 100.000 (887768BP3) Ratings Information: Not Rated	\$145,000.00	\$4,495.00	12/11/2018	\$99.690	\$144,550.50	\$36.94	\$145,000.00 \$(449.50)	\$145,000.00 \$(449.50)
UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9) Ratings Information: Not Rated	\$245,000.00	\$7,717.50	05/25/2018	\$98.550	\$241,447.50		\$245,000.00 \$(3,552.50)	\$245,000.00 \$(3,552.50)
WELLS FARGO BK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 1.7500% DUE 06/17/2021 (9497485W3) Ratings Information: Not Rated	\$90,000.00	\$1,575.00	06/14/2016	\$96.386	\$86,747.40	\$60.41	\$90,000.00 \$(3,252.60)	\$90,000.00 \$(3,252.60)
WELLS FARGO BK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 01/30/19 2.0000% DUE 04/30/2020 Callable 01/30/2019 @ 100.000 (94986TTT4) Step Schedule: 4.500% on April 30, 2019 Ratings Information: Not Rated	\$155,000.00	\$3,100.00	04/24/2015	\$99.810	\$154,705.50	\$526.58	\$155,000.00 \$(294.50)	\$155,000.00 \$(294.50)
<b>Certificates of Deposit (CDs) Total</b>	\$7,463,000.00	\$159,957.00			\$7,279,834.20	\$29,723.65	\$7,461,068.00 \$(181,233.80)	\$7,461,051.64 \$(181,217.44)

<sup>A</sup> Adjusted Cost figure may not have been modified with accrued market discount, acquisition premium or bond premium.

#### Fixed Income Total

\$181,798.75

\$8,648,550.22

\$33,980.36

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



Your Portfolio (continued)

City of Pataskala Account No. 28852868

Portfolio Total	\$8,902,095.24
Accrued Interest Total	\$33,980.36
Portfolio Total with Accrued Interest	\$8,936,075.60

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### Activity Summary

#### Deposits

Type	This Statement	Year to Date	Type	This Statement	Year to Date
Deposits	\$0.00	\$693,599.53	Purchases	\$(145,000.00)	\$(1,904,712.93)
<b>Total Deposits</b>	<b>\$0.00</b>	<b>\$693,599.53</b>	<b>Total Purchases</b>	<b>\$(145,000.00)</b>	<b>\$(1,904,712.93)</b>

#### Income

Type	This Statement	Year to Date	Type	This Statement	Year to Date
Dividends at Eagle-JPM MMKT Funds	\$290.42	\$749.36	Sales	\$316,365.00	\$1,301,726.78
Interest - Taxable	\$7,486.05	\$156,053.83	<b>Total Sales/Redemptions</b>	<b>\$316,365.00</b>	<b>\$1,301,726.78</b>
<b>Total Income</b>	<b>\$7,776.47</b>	<b>\$156,803.19</b>			

#### Sales / Redemptions

### Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
12/04/2018	Income	Interest - Taxable	<b>Beginning Balance</b> JP MORGAN CHASE BANK, NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 03/04/19 1.2500% DUE 03/04/2020 Callable 03/04/2019 @ 100.000 (48125YC93)			\$498.63	\$74,403.55	Paid on 160,000
12/10/2018	Income	Interest - Taxable	ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)			\$412.81	\$75,314.99	Paid on 245,000
12/10/2018	Income	Interest - Taxable	NATIONAL BK OF CMRC FDIC # 14266 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/08/19 1.3500% DUE 03/09/2020 Callable01/08/2019 @ 100.000 (633368DX0)			\$177.53	\$75,492.52	Paid on 160,000



## Your Activity (continued)

City of Pataskala Account No. 28852868

### Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
12/13/2018	Income	Interest - Taxable	FIRST ST BK OF DEQUEEN FDIC # 21805 CERTIFICATE OF DEPOSIT MONTHLY MULT STEP CALLABLE BEGINNING 01/13/19 1.7500% DUE 12/13/2021 Callable 01/13/2019 @ 100.000 (336460CB4)			\$302.05	\$75,794.57	Paid on 245,000
12/13/2018	Income	Interest - Taxable	GRANT CTY BANK ULYSSES, KS FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/13/19 1.5000% DUE 07/13/2021 Callable 01/13/2019 @ 100.000 (38762PBN1)			\$302.05	\$76,096.62	Paid on 245,000
12/13/2018	Income	Interest - Taxable	EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/13/19 2.0500% DUE 09/13/2022 Callable 01/13/2019 @ 100.000 (301074CM0)			\$412.81	\$76,509.43	Paid on 245,000
12/17/2018	Income	Interest - Taxable	NORTHWOODS BANK OF MINNESOTA FDIC # 1415 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 01/17/19 1.7000% DUE 05/17/2021 Callable 01/17/2019 @ 100.000 (66858UBB2)			\$342.33	\$76,851.76	Paid on 245,000
12/17/2018	Income	Interest - Taxable	WELLS FARGO BK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 1.7500% DUE 06/17/2021 (9497485W3)			\$129.45	\$76,981.21	Paid on 90,000
12/18/2018	Sale/ Redemption	Sale	FEDERAL FARM CREDIT BANKS DEBENTURE 1.2000% DUE 01/08/2019 Callable 01/06/2019 @ 100.000 (3133EFHQ3)	(315,000.000)	\$99.900	\$316,365.00	\$393,346.21	
12/19/2018	Income	Interest - Taxable	FIDELITY CO-OP BK FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULT STEP CALLABLE BEGINNING 01/19/19 1.6000% DUE 05/19/2022 Callable 01/19/2019 @ 100.000 (316077CU8)			\$111.78	\$393,457.99	Paid on 85,000
12/21/2018	Income	Interest - Taxable	BMO HARRIS BANK, NA FDIC # 16571 CERTIFICATE OF DEPOSIT QTRL Y CALLABLE BEGINNING 03/21/19 2.8000% DUE 03/21/2022 Callable 03/21/2019 @ 100.000 (05581WVT9)			\$244.33	\$393,702.32	Paid on 35,000



### Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
12/24/2018	Income	Interest - Taxable	FIDELITY CO-OP BK FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 01/24/19 1.3500% DUE 06/24/2021 Callable 01/24/2019 @ 100.000 (316077CN4)			\$177.53	\$393,879.85	Paid on 160,000
12/24/2018	Income	Interest - Taxable	HIAWATHA NB FDIC # 13058 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/23/19 2.8000% DUE 03/23/2023 Callable 01/23/2019 @ 100.000 (428548AG6)			\$563.84	\$394,443.69	Paid on 245,000
12/24/2018	Income	Interest - Taxable	MIDCOUNTRY BANK FDIC # 28865 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/24/19 2.1000% DUE 07/25/2022 Callable 01/24/2019 @ 100.000 (59565QCH6)			\$422.87	\$394,866.56	Paid on 245,000
12/26/2018	Income	Interest - Taxable	MECHANICS CO-OP BK TAUNTON, MA FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0)			\$412.81	\$395,279.37	Paid on 245,000
12/28/2018	Purchase	Purchase	TIOGA ST BK FDIC # 9410 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 12/28/19 3.1000% DUE 12/28/2021 Callable 12/28/2019 @ 100.000 (887768BP3)	145,000.000	\$100.000	\$(145,000.00)	\$250,279.37	
12/31/2018	Income	Interest - Taxable	INTERNATIONAL BANK CHICAGO FDIC # 33708 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 12/31/18 2.1000% DUE 07/29/2022 Callable 12/31/2018 @ 100.000 (45906ABP1)			\$436.97	\$250,716.34	Paid on 245,000
12/31/2018	Income	Interest - Taxable	SYNCHRONY BANK DRAPER, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 06/29/2021 (87164WMT1)			\$1,903.95	\$252,620.29	Paid on 245,000
12/31/2018	Income	Interest - Taxable	UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9)			\$634.31	\$253,254.60	Paid on 245,000



### Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
12/31/2018	Income	Dividend at Eagle-JPM MMKT Funds	EAGLE-JPM US Gov (JJGXX)			\$290.42	\$253,545.02	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
11/30/2018	Beginning Balance		\$74,403.55	12/21/2018	Transfer To	\$244.33	\$393,702.32
12/04/2018	Transfer To	\$498.63	\$74,902.18	12/24/2018	Transfer To	\$1,164.24	\$394,866.56
12/10/2018	Transfer To	\$590.34	\$75,492.52	12/26/2018	Transfer To	\$412.81	\$395,279.37
12/13/2018	Transfer To	\$1,016.91	\$76,509.43	12/28/2018	Transfer From	\$(145,000.00)	\$250,279.37
12/17/2018	Transfer To	\$471.78	\$76,981.21	12/31/2018	Transfer To	\$2,975.23	\$253,254.60
12/18/2018	Transfer To	\$316,365.00	\$393,346.21	12/31/2018	Dividend at Eagle-JPM MMKT Funds	\$290.42	\$253,545.02
12/19/2018	Transfer To	\$111.78	\$393,457.99				

### Future Payments

#### Future Interest Payments <sup>◇</sup>

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3500% DUE 07/08/2020 (140420TE0)		12/22/2018	01/08/2019	\$1,149.12	2.35% coupon x 97,000,000 par value
ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)		12/22/2018	01/08/2019	\$426.57	2.05% coupon x 245,000,000 par value
NATIONAL BK OF CMRC FDIC # 14266 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/08/19 1.3500% DUE 03/09/2020 Callable 01/08/2019 @ 100.000 (633368DX0)		12/22/2018	01/08/2019	\$183.45	1.35% coupon x 160,000,000 par value



### Future Payments (continued)

#### Future Interest Payments (continued) <sup>◇</sup>

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
CITIBANK NA SIOUX FALLS, SD FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.3000% DUE 07/13/2023 (17312QP52)		12/27/2018	01/13/2019	\$4,075.72	3.30% coupon x 245,000,000 par value
EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/13/19 2.0500% DUE 09/13/2022 Callable 01/13/2019 @ 100.000 (301074CM0)		12/27/2018	01/13/2019	\$426.57	2.05% coupon x 245,000,000 par value
FIRST ST BK OF DEQUEEN FDIC # 21805 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 01/13/19 1.7500% DUE 12/13/2021 Callable 01/13/2019 @ 100.000 (336460CB4)		12/27/2018	01/13/2019	\$364.14	1.75% coupon x 245,000,000 par value
GRANT CITY BANK ULYSSES, KS FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/13/19 1.5000% DUE 07/13/2021 Callable 01/13/2019 @ 100.000 (38762PBN1)		12/27/2018	01/13/2019	\$312.12	1.50% coupon x 245,000,000 par value
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)		12/28/2018	01/14/2019	\$2,840.66	2.30% coupon x 245,000,000 par value
Future Interest Payments Total				\$9,778.35	

<sup>◇</sup> Please see Future Payments on the Understanding Your Statement page.

### Realized Capital Gains & Losses <sup>○</sup>

#### Long Term

Description	(Symbol or CUSIP)	Quantity	Opening Date	Opening Amount	Closing Date	Closing Amount	Gain or (Loss) Pct.	Gain or (Loss)
FEDERAL FARM CREDIT BANKS DEBENTURE 01/08/2019 (3133EFHQ3)		315,000.000	12/01/2015	\$314,055.00	12/17/2018	\$314,685.00	0.20%	\$630.00
Net Long-Term Gain / Loss Total				\$314,055.00		\$314,685.00	0.20%	\$630.00

<sup>○</sup> Please see Cost Basis on the Understanding Your Statement page.



### Realized Capital Gains & Losses (continued) <sup>o</sup>

#### Summary of Gains & Losses

	This Statement	Year To Date
Short-Term Gain	\$0.00	\$0.00
Short-Term Loss	\$0.00	\$0.00
Long-Term Gain	\$630.00	\$1,316.00
Long-Term Loss	\$0.00	\$(41.65)
<b>Net Gain / Loss Total</b>	<b>\$630.00</b>	<b>\$1,274.35</b>







**END OF REPORT**



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