



City of Pataskala, Ohio
Finance Department
Report to Council
For the Period Ended
January 31, 2019





City of Pataskala, Ohio Finance Department

**Report to City Council
For the Period Ended
January 31, 2019**

James M. Nicholson
Finance Director

CITY OF PATASKALA, OHIO
January 2019 Finance Dept. Report to Council

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January 2019 Finance Dept. Report to Council

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Finance Department

James M. Nicholson
Finance Director

Janice A. Smith
Finance Manager

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

FROM: Jamie Nicholson

DATE: February 8, 2019

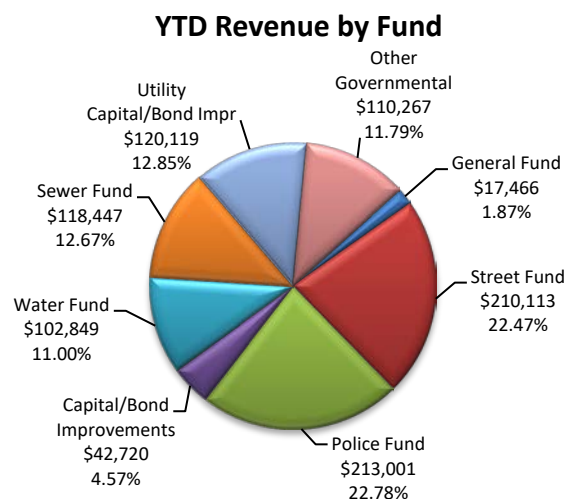
RE: January 2019 Financial Condition Report and Year-End Review

January was a very busy month in the Finance department. We completed the closing of the books for 2018 on a timely basis, loaded the revenue and expense budgets into the accounting and budgetary control system, and opened the books for 2019. We also worked on the following tasks: (1) reviewed, produced and mailed IRS form 1099's to our vendors; (2) met with the city's GAAP compilation/CAFR preparation team to review 2018 results and develop plans for the reporting and audit process; (3) completed development and distribution of IRS-required Forms 1094/1095 to city employees; (4) analyzed the 2019 property, casualty and liability insurance renewal and communicated such to Council; (5) created the first supplemental appropriation ordinance in 2019; (6) began development of the 2018 GAAP compilation worksheets; and (7) prepared and submitted a request for an amended *Certificate of Estimated Resources and Appropriations* from the county Auditor's office.

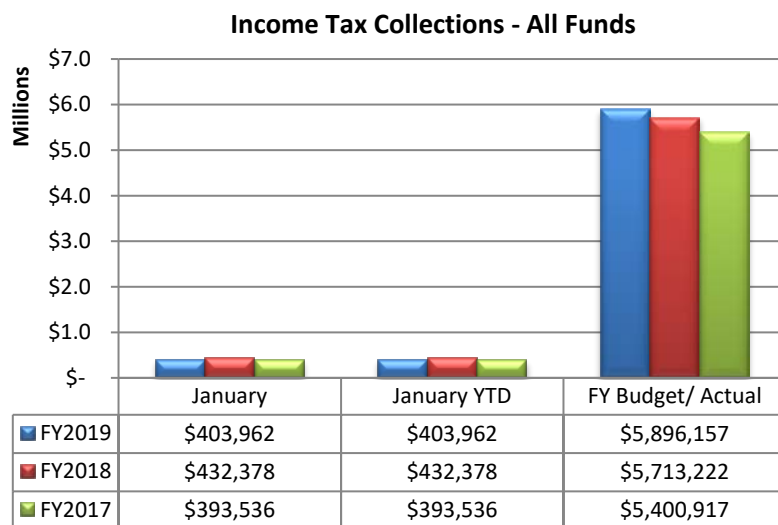
The month of February will also be a very busy month, in that we plan to: (1) complete the development of the 2018 GAAP compilation worksheets - including updating the capital asset database, finalizing the accrued wage and benefit worksheets and compiling the construction in-progress as of 12/31/18; (2) support the auditor's on-site fieldwork; (3) continue work on preparing and publishing an RFP for municipal facility cleaning services; (4) prepare and submit the capital lease paperwork required for the purchase of the Public Service department's mini-trackhoe; and (5) I'll be participating as a member of the GFOA Ethics Task force which will be meeting in Chicago from 2/26 -2/27.

REVENUE/RECEIPTS

I am pleased to present this report on the financial condition of the city as of January 31, 2019. On a year to-date (YTD) cash basis, the city has collected approximately \$935.1 thousand in total revenue from all sources, or 6.05% of the full-year budget. This total is understated, however, due to: (1) property tax/TIF PILOT revenues of \$1.34 million not yet received; (2) \$118.6 thousand in grant revenues not yet received; and (3) \$1.46 million in interfund transfers not yet made. Excluding those items would result in a YTD collections rate that is equal to 7.48% of budget, much closer to the straight-line rate of 8.33%.



Income tax collections for the month of January were \$404.0 thousand (equal to 6.85% of budget) and were 6.57% lower than last year when compared to January 2018. The full-year budget is currently projected to



be \$5.90 million, an increase of \$183.0 thousand, or 3.20% over FY 2018 collections. It is important to note that the January 2018 collections were equal to 7.57% of the full-year 2018 collections. In 2017, the rate was equal to 7.29% of FY 2017 collections.

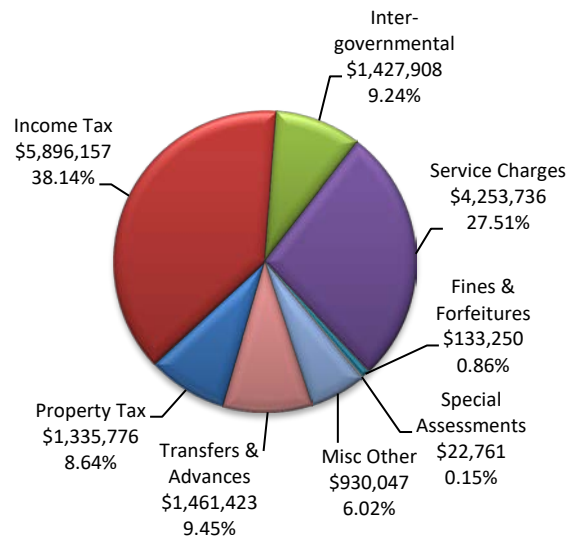
The city has not yet received its' first-half 2019 property tax settlement from Licking County and will most likely not do so until the month of March. The 2019 budget in this line is \$1.34 million

and is projected to be down by \$17.4 thousand thousand (1.28%) from FY 2018 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 2019, a total of \$1.43 million is budgeted, with \$118.6 thousand of the total expected to come from grants and loans. Through January 31, approximately \$98.9 thousand has been collected (6.93% of the category budget). Although the category is running below budget, the total is understated due to the property tax rollback and homestead exemption payments from the state which won't be received until Q4-19.

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 2019, approximately \$4.25 million is budgeted for total service charge revenues. Year to-date collections are \$336.6 thousand, or 7.91% of budget. The one-month total is up by \$27.3 thousand (8.84%) when compared to 2018. At \$3.89 million or 91.4% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through January 31 are \$320.0 thousand, or 8.46% of the full-year budget in this line item.

All Funds Revenue - Budget



EXPENDITURES/SPENDING

Although there is only one month on the books in 2019, early spending trends appear to be in-line with expectations. Excluding debt service expenses and interfund transfers in the calculation results in a spending rate equal to 6.49%, well below the straight-line rate of 8.33%. Including 2018 carryover encumbrances (e.g. purchase orders) as well as FY 2019-issued POs in the total results in a ratio of 38.43%. Many of these 2019 purchase orders encumber full-year spending and have the effect of overstating the

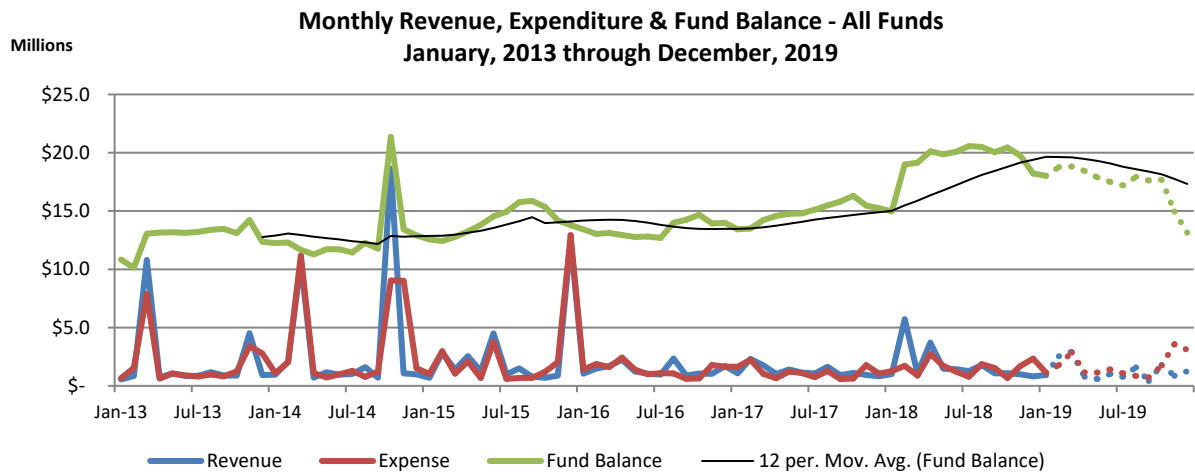
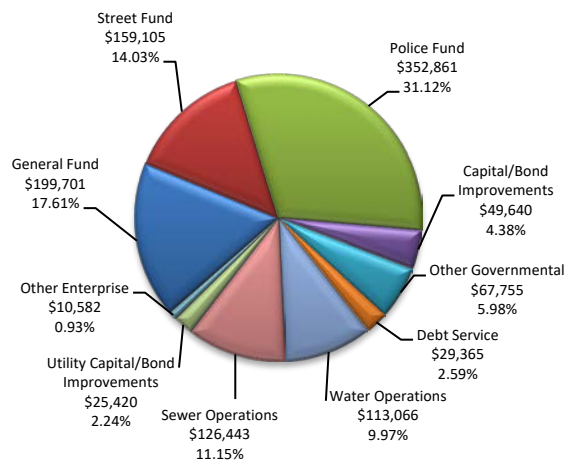
impact of the encumbrances.

FUND BALANCE/FINANCIAL HEALTH

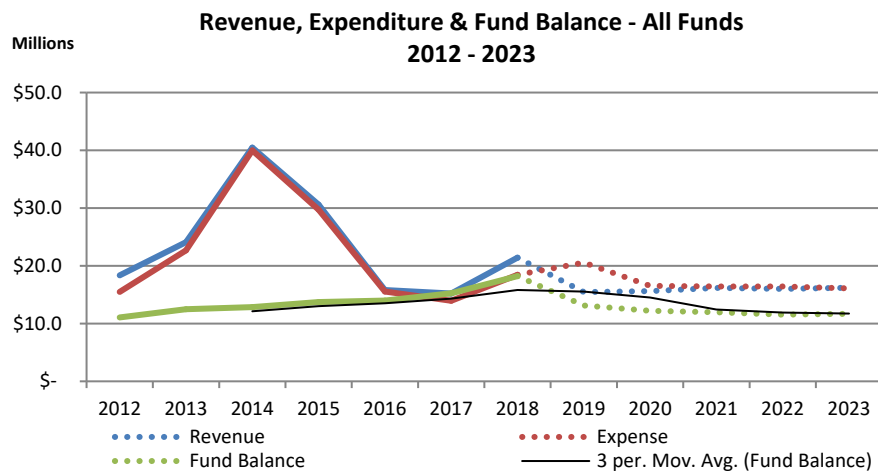
The chart below plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers and any dotted lines reflecting the current forecast. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of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

Current projections call for the total all-funds balance to decline by \$5.09 million in 2019 (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 \$13.13 million. The year-end 2018 total fund balance was \$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 balance will decline dramatically in 2019 and then 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
(excludes encumbrances)



The General fund ended the month of January 2019 with an unencumbered balance of \$701.9 thousand and is down by \$543.0 thousand, or 43.62% from December 2018. The Street (201) fund unencumbered fund balance decreased by \$221.5 thousand (7.69%), and the Police (208) fund decreased by \$604.7 thousand (35.39%) from December 2018. The 2019 forecast calls for these funds to end the year lower than they ended 2018 and is primarily the result of significant 2018 projection completion in 2019. It will be very important for the city to continue to closely monitor each of the key fund balances to ensure that adequate funding is available to provide the desired level of service to the community in the future. Unless income tax and other revenues increase dramatically in the near future (such as securing a major tenant for the business park/JRS), the ability of the city to be able to fund spending on future capital projects or related debt service may become limited. Maintaining adequate reserves to ensure ongoing operations and the ability to service our debt are just some of the factors that the ratings agencies consider when evaluating



the city's overall fiscal health.

I am providing this summary analysis to facilitate a better understanding of the sources of all city revenues, the status of collections to-date and available fund balances. The report will now turn its focus to each of the primary governmental and

enterprise funds of the city: 101 – General Fund; 201 – Street Fund; 208 – Police Fund; 301 – Capital Improvements; and 601/651 – Water and Sewer Operations funds.

Respectfully submitted,

**CITY OF PATASKALA, OHIO
CASH BALANCE RECONCILIATION
AS OF JANUARY 31, 2019**

BANK/FINANCIAL INSTITUTION BALANCES:

Governmental Funds Checking (per stmt)	\$	325,000.00
Outstanding checks		(126,921.11)
O/S check sweep pending		126,921.11
Error Correction/Deposit in-transit		-
Total Governmental Funds Checking	\$	325,000.00

Governmental Funds Sweep Acct (per stmt)	\$	3,099,329.01
Other in-transit		-
O/S check sweep pending		(126,921.11)
Total Governmental Funds Sweep	\$	2,972,407.90
Combined Governmental Funds	\$	3,297,407.90

Payroll Checking Account (per stmt)	\$	74,671.42
Outstanding checks		(7,830.64)
Deposits in-transit		-
Error correction in-transit		-
Total Payroll Checking	\$	66,840.78

Utility Funds Checking (per stmt)	\$	-
Deposits in-transit		-
Outstanding checks		(55,199.46)
O/S check sweep pending		55,507.20
Error Correction/Other		(307.74)
Total PNB Water-Sewer Checking	\$	-

Utility Funds Sweep Acct (per stmt)	\$	2,512,146.82
Deposits in-transit		-
O/S check sweep pending		(55,507.20)
Bank error correction/other in-transit		-
Total PNB Water-Sewer Sweep	\$	2,456,639.62
Combined PNB Water-Sewer Account	\$	2,456,639.62

Vendor Bond/Security Dep Escrow Account	\$	9,564.50
Outstanding checks		-
Deposits in-transit		-
Total PNB Fire Escrow Account	\$	9,564.50

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

Builders Escrow/Construction Account	\$	506,978.25
Outstanding checks		-
Deposits in-transit		-
Bank error correction/other in-transit		-
Total PNB Builders/Construction Escrow	\$	506,978.25

Police Evidence/Cash Seizure	\$	10,388.66
Outstanding checks		-
Deposits in-transit		-
Bank error correction/other in-transit		-
Total PNB Police Evidence/Cash Seizure	\$	10,388.66

Investments (at cost)		
PNB CD 6881	\$	-
STAR Ohio - Governmental		1,040,202.71
STAR Ohio - Utility		520,107.81
STAR Ohio - Bond Improvement		995,741.83
Raymond James - Governmental		5,928,022.69
Raymond James - Utility		3,192,012.21
Total Investments	\$	11,676,087.25

Total Statement Cash Balance \$ 18,023,906.96

(Not included in total bank balances)

PNB Mayors Court Account	\$	8,237.53
Deposits in transit		-
Outstanding checks/ACH		-
Bank error/corrections		-
Total Mayors Court	\$	8,237.53

Statement Balance vs System Cash \$ -

SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

101 - General Fund	\$	1,213,884.68
102 - Unclaimed Funds		908.54
Total General Funds	\$	1,214,793.22

201 - Street Fund	\$	3,762,527.41
202 - State Highway		157,818.46
203 - Ecological Preservation		1,000.00
204 - Pataskala JEDD		1,655.00
205 - Permissive License Tax		499,825.53
206 - Recreation Fund		71,888.79
207 - Park Use		153,768.82
208 - Police Fund		1,672,855.18
209 - Immobilization		490.00
210 - Mayor's Court Computer		24,910.99
211 - Alcohol Enforcement & Education		5,921.10
212 - Law Enforcement Trust		15,265.84
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		10,037.72
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
Total Special Revenue	\$	6,472,599.68

401 - Debt Service Fund	\$	372,502.86
402 - Street Bond		30,067.19
Total Debt Service	\$	402,570.05

301 - Capital Improvements	\$	1,034,854.81
302 - Bond Improvements		972,087.83
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		366,187.90
Total Capital Projects	\$	3,171,412.18

501 - Construction Account/Project	\$	506,978.25
502 - Fire Escrow Fund		-
503 - Vendor Bond & Escrow		9,564.50
504 - Police Evidence/Cash Seizure		10,388.66
999 - Payroll Clearing Fund		66,840.78
Total Escrow/Agency Funds	\$	593,772.19

Total Governmental Funds \$ 11,855,147.32

601 - Water Operations	\$	876,614.02
602 - Water Capital Improvements		1,896,631.21
603 - Water Bond Improvements		160.45
604 - Water Debt Service		23,885.72
605 - Water Treatment Plant #2		0.38
606 - Water Utility State Issue II (OPWC)		-
651 - Sewer Operations		2,201,174.48
652 - Sewer Capital Improvements		1,143,845.06
653 - Sewer Bond Improvements		386.39
654 - Sewer Debt Service		10,326.60
655 - The Oaks Assessment		15,735.33
656 - Sewer Utility State Issue II (OPWC)		-
Total Enterprise Funds	\$	6,168,759.64

Total All Funds \$ 18,023,906.96

**CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF JANUARY 31, 2019**

		+	-	=	-	=
Fund Number / Description	December 31, 2018 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	January 31, 2019 Unencumbered Fund Balance
101 - General Fund	\$ 1,396,120.36	\$ 17,465.51	\$ 199,701.19	\$ 1,213,884.68	\$ 511,994.26	\$ 701,890.42
102 - Unclaimed Funds	908.54	-	-	908.54	-	908.54
Total General Funds	\$ 1,397,028.90	\$ 17,465.51	\$ 199,701.19	\$ 1,214,793.22	\$ 511,994.26	\$ 702,798.96
201 - Street Fund	\$ 3,711,520.04	\$ 210,112.77	\$ 159,105.40	\$ 3,762,527.41	\$ 1,102,328.08	\$ 2,660,199.33
202 - State Highway	153,676.58	5,872.67	1,730.79	157,818.46	89,266.83	68,551.63
203 - Ecological Preservation	1,000.00	-	-	1,000.00	-	1,000.00
204 - Pataskala JEDD	1,655.00	-	-	1,655.00	-	1,655.00
205 - Permissive License Tax	516,339.83	22,359.50	38,873.80	499,825.53	205,217.56	294,607.97
206 - Recreation Fund	80,944.91	7,004.37	16,060.49	71,888.79	30,800.10	41,088.69
207 - Park Use	150,932.59	2,836.23	-	153,768.82	4,560.75	149,208.07
208 - Police Fund	1,812,715.03	213,001.21	352,861.06	1,672,855.18	568,862.80	1,103,992.38
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	27,054.99	456.00	2,600.00	24,910.99	400.00	24,510.99
211 - Alcohol Enforcement & Education	5,921.10	-	-	5,921.10	-	5,921.10
212 - Law Enforcement Trust	15,043.84	222.00	-	15,265.84	1,979.00	13,286.84
213 - Pataskala Mobile Home Park	4,491.72	-	-	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	9,957.98	140.00	60.26	10,037.72	2,996.80	7,040.92
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	9,437.61	-	-	9,437.61	-	9,437.61
223 - Payment In Lieu	79,386.50	-	-	79,386.50	-	79,386.50
Total Special Revenue	\$ 6,581,886.73	\$ 462,004.75	\$ 571,291.80	\$ 6,472,599.68	\$ 2,006,411.92	\$ 4,466,187.76
401 - Debt Service Fund	\$ 376,790.97	\$ 25,077.09	\$ 29,365.20	\$ 372,502.86	\$ 412,502.89	\$ (40,000.03)
402 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
Total Debt Service	\$ 406,858.16	\$ 25,077.09	\$ 29,365.20	\$ 402,570.05	\$ 412,502.89	\$ (9,932.84)
301 - Capital Improvements	\$ 996,258.95	\$ 40,595.74	\$ 1,999.88	\$ 1,034,854.81	\$ 131,396.02	\$ 903,458.79
302 - Bond Improvements	1,017,603.45	2,124.38	47,640.00	972,087.83	905,268.78	66,819.05
303 - State Issue II Capital Improvements	227,468.35	-	-	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	559,003.37	-	-	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	361,290.54	4,897.36	-	366,187.90	-	366,187.90
Total Capital Projects	\$ 3,173,434.58	\$ 47,617.48	\$ 49,639.88	\$ 3,171,412.18	\$ 1,329,519.73	\$ 1,841,892.45
501 - Construction Account/Project	\$ 485,087.27	\$ 40,902.00	\$ 19,011.02	\$ 506,978.25	\$ 267,295.51	\$ 239,682.74
502 - Fire Escrow Fund	-	-	-	-	-	-
503 - Vendor Bond & Escrow	9,064.50	500.00	-	9,564.50	8,464.50	1,100.00
504 - Police Evidence/Cash Seizure	10,388.66	-	-	10,388.66	2,509.20	7,879.46
999 - Payroll Clearing Fund	61,728.93	437,384.17	432,272.32	66,840.78	-	66,840.78
Total Agency/Fiduciary Funds	\$ 566,269.36	\$ 478,786.17	\$ 451,283.34	\$ 593,772.19	\$ 278,269.21	\$ 315,502.98
Total Governmental Funds	\$ 12,125,477.73	\$ 1,030,951.00	\$ 1,301,281.41	\$ 11,855,147.32	\$ 4,538,698.01	\$ 7,316,449.31
601 - Water Operations	\$ 886,830.87	\$ 102,849.29	\$ 113,066.14	\$ 876,614.02	\$ 614,267.29	\$ 262,346.73
602 - Water Capital Improvements	1,852,847.60	69,203.61	25,420.00	1,896,631.21	73,049.56	1,823,581.65
603 - Water Bond Improvements	160.13	0.32	-	160.45	-	160.45
604 - Water Debt Service	23,837.87	47.85	-	23,885.72	-	23,885.72
605 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
606 - Water Utility State Issue II (OPWC)	-	-	-	-	-	-
651 - Sewer Operations	2,209,170.71	118,446.94	126,443.17	2,201,174.48	607,187.17	1,593,987.31
652 - Sewer Capital Improvements	1,092,930.34	50,914.72	-	1,143,845.06	17,920.25	1,125,924.81
653 - Sewer Bond Improvements	385.62	0.77	-	386.39	-	386.39
654 - Sewer Debt Service	10,295.01	31.59	-	10,326.60	-	10,326.60
655 - Oaks Assessment	15,735.33	-	-	15,735.33	-	15,735.33
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	-	-
Total Enterprise Funds	\$ 6,092,193.86	\$ 341,495.09	\$ 264,929.31	\$ 6,168,759.64	\$ 1,312,424.27	\$ 4,856,335.37
Total All Funds	\$ 18,217,671.59	\$ 1,372,446.09	\$ 1,566,210.72	\$ 18,023,906.96	\$ 5,851,122.28	\$ 12,172,784.68

CITY OF PATASKALA, OHIO
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
AS OF JANUARY 31, 2019

Fund Number / Description	December 31, 2018 Total Cash Balance	FY 2019 Estimated Revenues	FY 2019 Budget Expenditures	FY 2018 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2019 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of January 31, 2019	FY 2019 Est Revenue Adjustments	EOY Projected Fund Balances as of January 31, 2019	Balance as % of Budget
101 - General Fund	\$ 1,396,120.36	\$ 1,657,420.00	\$ 1,815,790.00	\$ 151,211.97	\$ 1,967,001.97	\$ 1,086,538.39	\$ -	\$ (9,293.48)	\$ 1,957,708.49	\$ -	\$ 1,095,831.87	55.98%
102 - Unclaimed Funds	908.54	100.00	-	-	-	1,008.54	-	-	-	-	1,008.54	100.00%
Total General Funds	\$ 1,397,028.90	\$ 1,657,520.00	\$ 1,815,790.00	\$ 151,211.97	\$ 1,967,001.97	\$ 1,087,546.93	\$ -	\$ (9,293.48)	\$ 1,957,708.49	\$ -	\$ 1,096,840.41	56.03%
201 - Street Fund	\$ 3,711,520.04	\$ 2,777,435.00	\$ 3,522,551.00	\$ 829,813.41	\$ 4,352,364.41	\$ 2,136,590.63	\$ -	\$ (2,734.52)	\$ 4,349,629.89	\$ -	\$ 2,139,325.15	49.18%
202 - State Highway	153,676.58	61,000.00	62,000.00	77,497.62	139,497.62	75,178.96	-	-	139,497.62	-	75,178.96	53.89%
203 - Ecological Preservation	1,000.00	-	-	-	-	1,000.00	-	-	-	-	1,000.00	100.00%
204 - Pataskala JEDD	1,655.00	-	-	-	-	1,655.00	-	-	-	-	1,655.00	100.00%
205 - Permissive License Tax	516,339.83	272,800.00	453,476.00	835.00	454,311.00	334,828.83	-	-	454,311.00	-	334,828.83	73.70%
206 - Recreation Fund	80,944.91	155,990.00	154,352.00	3,829.53	158,181.53	78,753.38	-	(516.60)	157,664.93	-	79,269.98	50.28%
207 - Park Use	150,932.59	31,800.00	56,500.00	585.75	57,085.75	125,646.84	-	-	57,085.75	-	125,646.84	220.10%
208 - Police Fund	1,812,715.03	3,164,160.00	3,176,826.00	104,032.80	3,280,858.80	1,696,016.23	-	(3,477.80)	3,277,381.00	-	1,699,494.03	51.86%
209 - Immobilization	490.00	-	-	-	-	490.00	-	-	-	-	490.00	100.00%
210 - Mayor's Court Computer	27,054.99	5,000.00	8,000.00	686.89	8,686.89	23,368.10	-	(686.89)	8,000.00	-	24,054.99	300.69%
211 - Alcohol Enforcement & Education	5,921.10	4,000.00	2,500.00	-	2,500.00	3,421.10	-	-	2,500.00	-	3,421.10	136.84%
212 - Law Enforcement Trust	15,043.84	8.49	8,000.00	-	8,000.00	11,043.84	-	-	8,000.00	-	11,043.84	136.05%
213 - Pataskala Mobile Home Park	4,491.72	-	4,487.00	-	4,487.00	13.21	-	-	4,487.00	-	-	0.29%
214 - FEWA Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
215 - CHIP Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
216 - Community Development Block Grant	-	-	-	-	-	-	-	-	-	-	-	100.00%
217 - Police Routes to School	9,957.98	4,250.00	5,000.00	1,658.35	6,658.35	7,549.63	-	(1,101.29)	5,557.06	-	8,650.92	155.67%
218 - Police K-9	366.91	-	-	-	-	366.91	-	-	-	-	366.91	100.00%
219 - Sequential Fund	952.10	-	-	-	-	952.10	-	-	-	-	952.10	100.00%
220 - Indigent Drivers Interlock	-	-	-	-	-	-	-	-	-	-	-	100.00%
221 - Indigent Drivers Alcohol Treatment	9,437.61	3,500.00	2,000.00	-	2,000.00	10,937.61	-	-	2,000.00	-	10,937.61	100.00%
222 - Law Enforcement Training & Ed	79,386.50	65,000.00	65,000.00	-	65,000.00	79,386.50	-	-	65,000.00	-	79,386.50	122.13%
223 - Payment In Lieu	-	-	-	-	-	-	-	-	-	-	-	100.00%
Total Special Revenue	\$ 6,581,886.73	\$ 6,544,943.49	\$ 7,520,692.00	\$ 1,018,939.35	\$ 8,539,631.35	\$ 4,587,198.87	\$ -	\$ (8,517.10)	\$ 8,531,114.25	\$ -	\$ 4,595,715.97	53.87%
401 - Debt Service Fund	\$ 376,790.97	\$ 723,961.00	\$ 1,032,833.00	\$ -	\$ 1,032,833.00	\$ 67,918.97	-	-	\$ 1,032,833.00	-	\$ 67,918.97	0.00%
402 - Street Bond	\$ 30,067.19	\$ -	\$ 30,068.00	\$ -	\$ 30,068.00	\$ -	-	-	\$ -	-	\$ -	0.00%
Total Debt Service	\$ 406,858.16	\$ 723,961.00	\$ 1,062,901.00	\$ -	\$ 1,062,901.00	\$ 67,918.97	\$ -	\$ -	\$ 1,062,901.00	\$ 0.81	\$ 67,918.97	0.00%
301 - Capital Improvements	\$ 996,258.95	\$ 711,865.00	\$ 397,311.00	\$ 129,491.30	\$ 526,802.30	\$ 1,181,321.65	-	-	\$ 526,802.30	-	\$ 1,181,321.65	224.24%
302 - Bond Improvements	1,017,603.45	5,000.00	-	952,908.78	952,908.78	69,694.67	-	-	952,908.78	-	69,694.67	7.31%
303 - State Issue II Capital Improvements	227,468.35	-	-	217,303.21	217,303.21	10,165.14	-	-	217,303.21	-	10,165.14	4.68%
304 - Municipal Building Purchase	6,870.84	-	6,871.00	-	6,871.00	(0.16)	-	-	6,871.00	-	0.00	0.00%
305 - Courter Bridge Improvement	59.08	-	60.00	-	60.00	(0.92)	-	-	60.00	-	(0.00)	0.00%
306 - SR 310 JFE	559,003.37	303,776.00	179,884.00	75,551.72	255,435.72	607,343.65	-	-	255,435.72	-	607,343.65	237.77%
307 - Columbia Road Bridge Improvements	4,880.00	-	4,880.00	-	4,880.00	268,390.54	-	-	4,880.00	-	268,390.54	0.00%
308 - Capital Facilities	361,290.54	107,100.00	200,000.00	-	200,000.00	-	-	-	200,000.00	-	-	134.20%
Total Capital Projects	\$ 3,173,434.58	\$ 1,127,741.00	\$ 789,006.00	\$ 1,375,255.01	\$ 2,164,261.01	\$ 2,136,914.57	\$ -	\$ -	\$ 2,164,261.01	\$ 1.08	\$ 2,136,915.65	98.74%
501 - Construction Account/Project	\$ 485,087.27	\$ 375,000.00	\$ 375,000.00	\$ 247,306.53	\$ 622,306.53	\$ 237,780.74	-	-	\$ 622,306.53	-	\$ 237,780.74	38.21%
502 - Fire Escrow Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
503 - Vendor Bond & Escrow	9,064.50	5,000.00	-	8,464.50	13,464.50	600.00	-	-	13,464.50	-	600.00	4.46%
504 - Police Evidence/Cash Seizure	10,388.66	-	5,000.00	2,509.20	2,509.20	7,879.46	-	-	2,509.20	-	7,879.46	314.02%
999 - Payroll Clearing Fund	61,728.93	-	-	-	-	61,728.93	-	-	-	-	61,728.93	100.00%
Total Fiduciary/Agency	\$ 566,269.36	\$ 380,000.00	\$ 380,000.00	\$ 258,280.23	\$ 638,280.23	\$ 307,989.13	\$ -	\$ -	\$ 638,280.23	\$ -	\$ 307,989.13	48.25%
Total Governmental Funds	\$ 12,125,477.73	\$ 10,434,165.49	\$ 11,568,389.00	\$ 2,803,686.56	\$ 14,372,075.56	\$ 8,187,567.66	\$ -	\$ (17,810.58)	\$ 14,354,264.98	\$ 1.89	\$ 8,205,380.13	57.16%
601 - Water Operations	\$ 886,830.87	\$ 1,227,956.00	\$ 1,326,256.00	\$ 81,741.79	\$ 1,407,997.79	\$ 706,789.08	-	-	\$ 1,398,293.66	-	\$ 716,493.21	51.24%
602 - Water Capital Improvements	1,852,847.60	772,040.00	877,000.00	20,282.56	897,282.56	1,727,605.04	-	(9,704.13)	897,282.56	-	1,727,605.04	192.54%
603 - Water Bond Improvements	160.13	3.00	160.00	-	160.00	3.13	-	-	160.00	-	3.13	1.96%
604 - Water Debt Service	23,837.87	603,801.00	593,359.00	-	593,359.00	34,279.87	-	-	593,359.00	-	34,279.87	5.78%
605 - Water Treatment Plant #2	0.38	-	-	-	-	0.38	-	-	-	-	-	100.00%
606 - Water Utility State Issue II (OPWC)	-	-	-	-	-	-	-	-	-	-	-	100.00%
651 - Sewer Operations	2,209,170.71	1,362,940.00	1,544,945.00	155,977.58	1,700,922.58	1,871,188.13	-	(7,281.70)	1,693,640.88	-	1,878,469.83	110.91%
652 - Sewer Capital Improvements	1,092,930.34	602,350.00	1,150,000.00	7,920.25	1,157,920.25	537,360.09	-	-	1,157,920.25	-	537,360.09	46.41%
653 - Sewer Bond Improvements	385.62	-	-	-	-	385.62	-	-	-	-	385.62	100.00%
654 - Sewer Debt Service	10,295.01	437,540.00	433,868.00	-	433,868.00	13,967.01	-	-	433,868.00	-	13,967.01	3.22%
655 - Oaks Assessment	15,735.33	20,261.00	21,265.00	-	21,265.00	14,731.33	-	-	21,265.00	-	14,731.33	69.28%
656 - Utility State Issue II (OPWC)	-	-	-	-	-	-	-	-	-	-	-	100.00%
Total Enterprise Funds	\$ 6,092,193.86	\$ 5,026,891.00	\$ 5,946,853.00	\$ 265,922.18	\$ 6,212,775.18	\$ 4,906,309.68	\$ -	\$ (16,985.83)	\$ 6,195,789.35	\$ -	\$ 4,923,295.51	79.46%
Total All Funds	\$ 18,217,671.59	\$ 15,461,056.49	\$ 17,515,242.00	\$ 3,069,608.74	\$ 20,584,850.74	\$ 13,093,877.34	\$ -	\$ (34,796.41)	\$ 20,550,054.33	\$ 1.89	\$ 13,128,675.64	63.89%

CITY OF PATASKALA, OHIO
JANUARY 2019 YTD ANALYSIS - All Funds

	YTD 2019	2019 Budget	YTD Uncollected Balance	% Collected	YTD 2018	2018 Budget	YTD Uncollected Balance	% Collected	YTD 2019 H/(L) YTD 2018	% H/(L)
Beginning Fund Balance	\$18,222,783	\$18,222,783			\$ 15,179,383	\$15,179,383				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ 1,335,776	\$ 1,335,776	0.00%	\$ -	\$ 1,145,372	\$ 1,145,372	0.00%	\$ -	0.00%
Income Taxes	403,962	5,896,157	5,492,195	6.85%	432,378	5,564,067	5,131,689	7.77%	(28,416)	-6.57%
Total Taxes	\$ 403,962	\$ 7,231,933	\$ 6,827,971	5.59%	\$ 432,378	\$ 6,709,439	\$ 6,277,061	6.44%	\$ (28,416)	-6.57%
Intergovernmental										
State-Shared Revenues	\$ 98,891	\$ 1,292,640	\$ 1,193,749	7.65%	\$ 87,077	\$ 1,499,165	\$ 1,412,088	5.81%	\$ 11,814	13.57%
Grants & Loans	-	118,579	118,579	0.00%	-	5,131,120	5,131,120	0.00%	-	0.00%
Other Intergovernmental	-	16,689	16,689	0.00%	16,689	-	(16,689)	100.00%	(16,689)	-100.00%
Total Intergovernmental	\$ 98,891	\$ 1,427,908	\$ 1,329,017	6.93%	\$ 103,766	\$ 6,630,285	\$ 6,526,519	1.57%	\$ (4,875)	-4.70%
Charges for Service										
General Government Fees	\$ 6,876	\$ 175,790	\$ 168,914	3.91%	\$ 3,088	\$ 146,550	\$ 143,462	2.11%	\$ 3,789	122.70%
Utility Charges	329,007	3,887,946	3,558,939	8.46%	306,197	3,490,334	3,184,137	8.77%	22,811	7.45%
Other Service Charges	750	190,000	189,250	0.39%	-	160,000	160,000	0.00%	750	100.00%
Total Charges for Service	\$ 336,634	\$ 4,253,736	\$ 3,917,102	7.91%	\$ 309,284	\$ 3,796,884	\$ 3,487,600	8.15%	\$ 27,349	8.84%
Fines & Forfeitures										
Mayor's Court	\$ 7,903	\$ 128,250	\$ 120,347	6.16%	\$ 9,034	\$ 170,800	\$ 161,766	5.29%	\$ (1,131)	-12.51%
Other Fines & Forfeitures	222	5,000	4,778	4.44%	95	4,000	3,905	2.38%	127	133.68%
Total Fines, Licenses & Permits	\$ 8,125	\$ 133,250	\$ 125,125	6.10%	\$ 9,129	\$ 174,800	\$ 165,671	5.22%	\$ (1,004)	-10.99%
Special Assessments										
Special Assessments	-	22,761	22,761	0.00%	-	22,761	22,761	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ 22,761	\$ 22,761	0.00%	\$ -	\$ 22,761	\$ 22,761	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 34,817	\$ 195,595	\$ 160,779	17.80%	\$ 17,167	\$ 142,370	\$ 125,203	12.06%	\$ 17,650	102.81%
Proceeds from Debt Issuance	-	-	-	0.00%	-	4,700,000	4,700,000	0.00%	-	0.00%
Other Miscellaneous Income	52,633	734,452	681,819	7.17%	126,059	663,850	537,791	18.99%	(73,426)	-58.25%
Total Other Sources	\$ 87,450	\$ 930,047	\$ 842,598	9.40%	\$ 143,226	\$ 5,506,220	\$ 5,362,994	2.60%	\$ (55,776)	-38.94%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ 1,461,423	\$ 1,461,423	0.00%	\$ -	\$ 1,838,780	\$ 1,838,780	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ 1,461,423	\$ 1,461,423	0.00%	\$ -	\$ 1,838,780	\$ 1,838,780	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 935,062	\$15,461,058	\$14,525,996	6.05%	\$ 997,783	\$24,679,169	\$23,681,386	4.04%	\$ (62,721)	-6.29%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ (1,461,423)	\$ 1,461,423	-100.00%	\$ -	\$ (1,838,780)	\$ 1,838,780	-100.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (1,461,423)	\$ 1,461,423	###	\$ -	\$ (1,838,780)	\$ 1,838,780	-100.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 935,062	\$13,999,635	\$13,064,573	6.68%	\$ 997,783	\$22,840,389	\$21,842,606	4.37%	\$ (62,721)	-6.29%

	YTD 2019	2019 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2018	YTD 2019 H/(L) YTD 2018	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 578,079	\$ 5,385,547	\$ 4,807,468	89.27%	\$ 856,374	\$ 3,951,095	73.36%	\$ 698,882	\$ (120,804)	-17.29%
Contractual Services	313,703	3,775,529	3,461,826	91.69%	1,160,229	2,301,597	60.96%	305,820	7,883	2.58%
General Operating	199,308	2,828,936	2,629,628	92.95%	1,175,721	1,453,907	51.39%	172,652	26,656	15.44%
Capital Outlay	14,747	5,038,813	5,024,066	99.71%	2,246,296	2,777,770	55.13%	64,459	(49,712)	-77.12%
Debt Service	28,102	2,059,806	2,031,704	98.64%	412,503	1,619,201	78.61%	25,303	2,799	11.06%
Transfers & Advances	-	1,461,423	1,461,423	-100.00%	-	1,461,423	100.00%	-	-	0.00%
Grand Total Expenditures	\$ 1,133,938	\$20,550,054	\$19,416,116	94.48%	\$ 5,851,122	\$13,564,994	66.01%	\$ 1,267,116	\$ (133,177)	-10.51%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ (1,461,423)	\$ (1,461,423)	-100.00%	\$ -	\$ 1,461,423	-100.00%	\$ -	\$ -	0.00%
Total Adjustments	\$ -	\$ (1,461,423)	\$ (1,461,423)	###	\$ -	\$ 1,461,423	100.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 1,133,938	\$19,088,631	\$17,954,693	94.06%	\$ 5,851,122	\$12,103,571	63.41%	\$ 1,267,116	\$ (133,177)	-10.51%
Ending Fund Balance (based on non-adjusted expenditures)	\$18,023,907	\$13,128,676		63.89%	\$ 12,172,785			\$ 14,910,051	\$ 3,113,856	20.88%

CITY OF PATASKALA, OHIO
2019 REVENUE BUDGET ANALYSIS - All Funds Summary
THROUGH JANUARY 31, 2019

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
Taxes	\$ 403,961.95	\$ 7,231,933.00	\$ 6,827,971.05	\$ 7,231,933.00	\$ -
Income Taxes	\$ 403,961.95	\$ 5,896,157.00	\$ 5,492,195.05	\$ 5,896,157.00	\$ -
Property Taxes	\$ -	\$ 1,335,776.00	\$ 1,335,776.00	\$ 1,335,776.00	\$ -
Intergovernmental	\$ 98,891.11	\$ 1,427,908.00	\$ 1,329,016.89	\$ 1,427,908.00	\$ -
Grants & Loans	\$ -	\$ 118,579.00	\$ 118,579.00	\$ 118,579.00	\$ -
Other Intergovernmental	\$ -	\$ 16,689.00	\$ 16,689.00	\$ 16,689.00	\$ -
State-Shared Revenues	\$ 98,891.11	\$ 1,292,640.00	\$ 1,193,748.89	\$ 1,292,640.00	\$ -
Charges for Service	\$ 336,633.61	\$ 4,253,736.00	\$ 3,917,102.39	\$ 4,253,736.00	\$ -
General Government Fees	\$ 6,876.17	\$ 175,790.00	\$ 168,913.83	\$ 175,790.00	\$ -
Other Service Charges	\$ 750.14	\$ 190,000.00	\$ 189,249.86	\$ 190,000.00	\$ -
Utility	\$ 329,007.30	\$ 3,887,946.00	\$ 3,558,938.70	\$ 3,887,946.00	\$ -
Fines & Forfeitures	\$ 8,125.40	\$ 133,250.00	\$ 125,124.60	\$ 133,250.00	\$ -
Mayor's Court	\$ 7,903.40	\$ 128,250.00	\$ 120,346.60	\$ 128,250.00	\$ -
Other Fines & Forfeitures	\$ 222.00	\$ 5,000.00	\$ 4,778.00	\$ 5,000.00	\$ -
Special Assessments	\$ -	\$ 22,761.00	\$ 22,761.00	\$ 22,761.00	\$ -
Special Assessments	\$ -	\$ 22,761.00	\$ 22,761.00	\$ 22,761.00	\$ -
Miscellaneous Revenue	\$ 87,449.85	\$ 930,047.38	\$ 842,597.53	\$ 930,045.49	\$ 1.89
Investment Income	\$ 34,816.87	\$ 195,595.49	\$ 160,778.62	\$ 195,595.49	\$ -
Other Miscellaneous Revenue	\$ 52,632.98	\$ 734,451.89	\$ 681,818.91	\$ 734,450.00	\$ 1.89
Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ 1,461,423.00	\$ 1,461,423.00	\$ 1,461,423.00	\$ -
Transfers & Advances	\$ -	\$ 1,461,423.00	\$ 1,461,423.00	\$ 1,461,423.00	\$ -
Grand Total	\$ 935,061.92	\$ 15,461,058.38	\$ 14,525,996.46	\$ 15,461,056.49	\$ 1.89

CITY OF PATASKALA, OHIO
2019 EXPENDITURE BUDGET ANALYSIS - All Funds
THROUGH JANUARY 31, 2019

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 578,078.69	\$ 856,373.57	\$ 5,385,547.09	\$ 3,951,094.83	\$ 5,257,842.00	\$ 127,705.09	\$ -
Contractual Services	\$ 313,702.96	\$ 1,160,228.51	\$ 3,775,528.94	\$ 2,301,597.47	\$ 3,039,023.00	\$ 736,505.94	\$ -
General Operating	\$ 199,307.76	\$ 1,175,721.45	\$ 2,828,936.09	\$ 1,453,906.88	\$ 2,645,240.00	\$ 183,696.09	\$ -
Capital Outlay	\$ 14,746.88	\$ 2,246,295.86	\$ 5,038,813.21	\$ 2,777,770.47	\$ 3,051,908.00	\$ 1,986,905.21	\$ -
Debt Service	\$ 28,102.11	\$ 412,502.89	\$ 2,059,806.00	\$ 1,619,201.00	\$ 2,059,806.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 1,461,423.00	\$ 1,461,423.00	\$ 1,461,423.00	\$ -	\$ -
Grand Total	\$ 1,133,938.40	\$ 5,851,122.28	\$ 20,550,054.33	\$ 13,564,993.65	\$ 17,515,242.00	\$ 3,034,812.33	\$ -

2019 EXPENDITURE BUDGET ANALYSIS - All Funds
THROUGH JANUARY 31, 2019

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
General Government	\$ 319,865.87	\$ 689,724.61	\$ 2,901,521.09	\$ 1,891,930.61	\$ 2,369,184.00	\$ 532,337.09	\$ -
Salary & Related	\$ 65,100.92	\$ 86,290.51	\$ 677,610.95	\$ 526,219.52	\$ 664,784.00	\$ 12,826.95	\$ -
Contractual Services	\$ 245,179.79	\$ 551,005.33	\$ 2,048,188.25	\$ 1,252,003.13	\$ 1,552,300.00	\$ 495,888.25	\$ -
General Operating	\$ 9,585.16	\$ 52,428.77	\$ 175,721.89	\$ 113,707.96	\$ 152,100.00	\$ 23,621.89	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 17,427.12	\$ 32,085.04	\$ 196,132.42	\$ 146,620.26	\$ 191,393.00	\$ 4,739.42	\$ -
Salary & Related	\$ 16,152.05	\$ 20,661.02	\$ 149,798.83	\$ 112,985.76	\$ 147,893.00	\$ 1,905.83	\$ -
Contractual Services	\$ -	\$ -	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -	\$ -
General Operating	\$ 1,275.07	\$ 11,424.02	\$ 38,833.59	\$ 26,134.50	\$ 36,000.00	\$ 2,833.59	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 26,572.10	\$ 93,581.13	\$ 497,376.65	\$ 377,223.42	\$ 465,553.00	\$ 31,823.65	\$ -
Salary & Related	\$ 9,308.04	\$ 9,951.30	\$ 89,742.76	\$ 70,483.42	\$ 88,103.00	\$ 1,639.76	\$ -
Contractual Services	\$ 14,093.50	\$ 81,732.39	\$ 393,075.89	\$ 297,250.00	\$ 363,250.00	\$ 29,825.89	\$ -
General Operating	\$ 3,170.56	\$ 1,897.44	\$ 14,558.00	\$ 9,490.00	\$ 14,200.00	\$ 358.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 289,660.07	\$ 526,980.46	\$ 2,747,745.80	\$ 1,931,105.27	\$ 2,656,210.00	\$ 91,535.80	\$ -
Salary & Related	\$ 277,780.43	\$ 377,998.73	\$ 2,320,445.57	\$ 1,664,666.41	\$ 2,266,608.00	\$ 53,837.57	\$ -
Contractual Services	\$ 4,707.00	\$ 5,608.00	\$ 20,675.00	\$ 10,360.00	\$ 19,720.00	\$ 955.00	\$ -
General Operating	\$ 7,172.64	\$ 143,373.73	\$ 283,332.23	\$ 132,785.86	\$ 246,589.00	\$ 36,743.23	\$ -
Capital Outlay	\$ -	\$ -	\$ 123,293.00	\$ 123,293.00	\$ 123,293.00	\$ -	\$ -
Public Service	\$ 146,532.85	\$ 1,658,390.66	\$ 4,596,311.62	\$ 2,791,388.11	\$ 3,368,498.00	\$ 1,227,813.62	\$ -
Salary & Related	\$ 80,773.81	\$ 128,423.33	\$ 786,262.24	\$ 577,065.10	\$ 765,035.00	\$ 21,227.24	\$ -
Contractual Services	\$ 8,551.24	\$ 67,894.08	\$ 279,366.21	\$ 202,920.89	\$ 215,000.00	\$ 64,366.21	\$ -
General Operating	\$ 57,207.80	\$ 130,406.96	\$ 519,839.96	\$ 332,225.20	\$ 493,987.00	\$ 25,852.96	\$ -
Capital Outlay	\$ -	\$ 1,331,666.29	\$ 3,010,843.21	\$ 1,679,176.92	\$ 1,894,476.00	\$ 1,116,367.21	\$ -
Finance	\$ 61,082.85	\$ 90,224.46	\$ 836,235.76	\$ 684,928.45	\$ 826,001.00	\$ 10,234.76	\$ -
Salary & Related	\$ 37,060.94	\$ 46,958.85	\$ 350,672.97	\$ 266,653.18	\$ 348,417.00	\$ 2,255.97	\$ -
Contractual Services	\$ 1,453.58	\$ 32,088.56	\$ 116,092.14	\$ 82,550.00	\$ 110,075.00	\$ 6,017.14	\$ -
General Operating	\$ 22,568.33	\$ 11,177.05	\$ 369,470.65	\$ 335,725.27	\$ 367,509.00	\$ 1,961.65	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 28,102.11	\$ 412,502.89	\$ 1,012,314.00	\$ 571,709.00	\$ 1,012,314.00	\$ -	\$ -
Debt Service	\$ 28,102.11	\$ 412,502.89	\$ 1,012,314.00	\$ 571,709.00	\$ 1,012,314.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 33,051.91	\$ 1,099,323.57	\$ 1,770,394.52	\$ 638,019.04	\$ 867,839.00	\$ 902,555.52	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 7,043.73	\$ 36,786.80	\$ 145,604.85	\$ 101,774.32	\$ 128,250.00	\$ 17,354.85	\$ -
General Operating	\$ 25,676.18	\$ 198,321.18	\$ 415,507.80	\$ 191,510.44	\$ 385,950.00	\$ 29,557.80	\$ -
Capital Outlay	\$ 332.00	\$ 864,215.59	\$ 1,209,281.87	\$ 344,734.28	\$ 353,639.00	\$ 855,642.87	\$ -
Recreational Programming	\$ 21,069.50	\$ 36,053.50	\$ 177,399.94	\$ 120,276.94	\$ 173,404.00	\$ 3,995.94	\$ -
Salary & Related	\$ 11,028.00	\$ 23,737.13	\$ 99,441.72	\$ 64,676.59	\$ 97,804.00	\$ 1,637.72	\$ -
Contractual Services	\$ 2,353.26	\$ 2,379.39	\$ 32,371.00	\$ 27,638.35	\$ 32,100.00	\$ 271.00	\$ -
General Operating	\$ 7,688.24	\$ 9,936.98	\$ 45,587.22	\$ 27,962.00	\$ 43,500.00	\$ 2,087.22	\$ -
Water Utility	\$ 93,876.87	\$ 632,241.87	\$ 1,835,611.93	\$ 1,109,493.19	\$ 1,759,376.00	\$ 76,235.93	\$ -
Salary & Related	\$ 36,707.67	\$ 76,480.02	\$ 411,870.37	\$ 298,682.68	\$ 391,016.00	\$ 20,854.37	\$ -
Contractual Services	\$ 4,778.28	\$ 135,790.27	\$ 260,998.13	\$ 120,429.58	\$ 233,828.00	\$ 27,170.13	\$ -
General Operating	\$ 39,070.92	\$ 380,100.22	\$ 511,084.43	\$ 91,913.29	\$ 496,673.00	\$ 14,411.43	\$ -
Capital Outlay	\$ 13,320.00	\$ 39,871.36	\$ 58,300.00	\$ 5,108.64	\$ 44,500.00	\$ 13,800.00	\$ -
Debt Service	\$ -	\$ -	\$ 593,359.00	\$ 593,359.00	\$ 593,359.00	\$ -	\$ -
Sewer Utility	\$ 96,697.15	\$ 580,014.09	\$ 2,517,587.60	\$ 1,840,876.36	\$ 2,364,047.00	\$ 153,540.60	\$ -
Salary & Related	\$ 44,166.83	\$ 85,872.68	\$ 499,701.68	\$ 369,662.17	\$ 488,182.00	\$ 11,519.68	\$ -
Contractual Services	\$ 25,542.58	\$ 246,943.69	\$ 471,657.47	\$ 199,171.20	\$ 377,000.00	\$ 94,657.47	\$ -
General Operating	\$ 25,892.86	\$ 236,655.10	\$ 455,000.32	\$ 192,452.36	\$ 408,732.00	\$ 46,268.32	\$ -
Capital Outlay	\$ 1,094.88	\$ 10,542.62	\$ 637,095.13	\$ 625,457.63	\$ 636,000.00	\$ 1,095.13	\$ -
Debt Service	\$ -	\$ -	\$ 454,133.00	\$ 454,133.00	\$ 454,133.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 1,461,423.00	\$ 1,461,423.00	\$ 1,461,423.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 1,461,423.00	\$ 1,461,423.00	\$ 1,461,423.00	\$ -	\$ -
Grand Total	\$ 1,133,938.40	\$ 5,851,122.28	\$ 20,550,054.33	\$ 13,564,993.65	\$ 17,515,242.00	\$ 3,034,812.33	\$ -

**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
January 23, 2019

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, 2019, as determined by the Budget Commission of said County.

Michael L. Smith

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

CITY OF PATASKALA
January 23, 2019

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

	January 1, 2019 UNEC. BALANCE	TAXES *	OTHER	TOTAL
GENERAL	\$ 1,245,816.93	\$ 1,166,760.00	\$ 490,760.00	\$ 2,903,336.93
SPECIAL REVENUE	\$ 5,562,947.38	\$ -	\$ 6,544,943.49	\$ 12,107,890.87
DEBT SERVICE	\$ 406,858.16	\$ -	\$ 723,961.81	\$ 1,130,819.97
CAPITAL PROJECTS	\$ 1,798,179.57	\$ -	\$ 1,127,742.08	\$ 2,925,921.65
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -
ENTERPRISE	\$ 5,826,271.68	\$ -	\$ 5,026,891.00	\$ 10,853,162.68
INTERNAL	\$ -	\$ -	\$ -	\$ -
FIDUCIARY	\$ 307,989.13	\$ -	\$ 380,000.00	\$ 687,989.13
TOTAL	\$ 15,148,062.85	\$ 1,166,760.00	\$ 14,294,298.38	\$ 30,609,121.23

GENERAL FUND	UNENC. BALANCE	TAXES	OTHER	TOTAL
101 GENERAL FUND	\$ 1,244,908.39	\$ 1,166,760.00	\$ 490,660.00	\$ 2,902,328.39
102 UNCLAIMED FUNDS	\$ 908.54	\$ -	\$ 100.00	\$ 1,008.54
TOTAL	\$ 1,245,816.93	\$ 1,166,760.00	\$ 490,760.00	\$ 2,903,336.93

SPECIAL REVENUE	UNENC. BALANCE	TAXES	OTHER	TOTAL
201 STREET FUND	\$ 2,881,706.63	\$ -	\$ 2,777,435.00	\$ 5,659,141.63
202 STATE HIGHWAY	\$ 76,178.96	\$ -	\$ 61,000.00	\$ 137,178.96
203 ECOLOGICAL PRESERVATION	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
204 PATASKALA JEDD	\$ 1,655.00	\$ -	\$ -	\$ 1,655.00
205 PERMISSIVE LICENSE TAX	\$ 515,504.83	\$ -	\$ 272,800.00	\$ 788,304.83
206 RECREATION FUND	\$ 77,115.38	\$ -	\$ 155,990.00	\$ 233,105.38
207 PARK USE	\$ 150,346.84	\$ -	\$ 31,800.00	\$ 182,146.84
208 POLICE FUND	\$ 1,708,682.23	\$ -	\$ 3,164,160.00	\$ 4,872,842.23
209 IMMOBILIZATION	\$ 490.00	\$ -	\$ -	\$ 490.00
210 MAYORS COURT COMPUTER	\$ 26,368.10	\$ -	\$ 5,000.00	\$ 31,368.10
211 ALCOHOL ENFORCEMENT & EDUCATION	\$ 5,921.10	\$ -	\$ -	\$ 5,921.10
212 LAW ENFORCEMENT TRUST	\$ 15,043.84	\$ -	\$ 4,000.00	\$ 19,043.84
213 PATASKALA MOBILE HOME PARK	\$ 4,491.72	\$ -	\$ 8.49	\$ 4,500.21
214 FEMA FUND	\$ -	\$ -	\$ -	\$ -
215 CHIP FUND	\$ -	\$ -	\$ -	\$ -
216 COMMUNITY DEVELOPMENT BLOCK GRANT	\$ -	\$ -	\$ -	\$ -
217 SAFE ROUTES TO SCHOOL	\$ -	\$ -	\$ -	\$ -
218 POLICE K-9	\$ 8,299.63	\$ -	\$ 4,250.00	\$ 12,549.63
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	\$ 9,437.61	\$ -	\$ 3,500.00	\$ 12,937.61
223 PAYMENT IN LIEU	\$ 79,386.50	\$ -	\$ 65,000.00	\$ 144,386.50
TOTAL	\$ 5,562,947.38	\$ -	\$ 6,544,943.49	\$ 12,107,890.87

DEBT SERVICE	UNENC. BALANCE	TAXES	OTHER	TOTAL
401 DEBT SERVICE FUND	\$ 376,790.97	\$ -	\$ 723,961.00	\$ 1,100,751.97
402 STREET BOND	\$ 30,067.19	\$ -	\$ 0.81	\$ 30,068.00
TOTAL	\$ 406,858.16	\$ -	\$ 723,961.81	\$ 1,130,819.97

CAPITAL PROJECTS	UNENC. BALANCE	TAXES	OTHER	TOTAL
301 CAPITAL IMPROVEMENTS	\$ 866,767.65	\$ -	\$ 711,865.00	\$ 1,578,632.65
302 BOND IMPROVEMENTS	\$ 64,694.67	\$ -	\$ 5,000.00	\$ 69,694.67
303 STATE ISSUE II CAPITAL IMPROVEMENTS	\$ 10,165.14	\$ -	\$ -	\$ 10,165.14
304 MUNICIPAL BUILDING PURCHASE	\$ 6,870.84	\$ -	\$ 0.16	\$ 6,871.00
305 COURTER BRIDGE IMPROVEMENT	\$ 59.08	\$ -	\$ 0.92	\$ 60.00
306 SR 310 TIF	\$ 483,451.65	\$ -	\$ 303,776.00	\$ 787,227.65

307 COLUMBIA RD BRIDGE IMPROVEMENTS	\$	4,880.00	\$	-	\$	-	\$	4,880.00
308 CAPITAL FACILITIES	\$	361,290.54	\$	-	\$	107,100.00	\$	468,390.54
TOTAL	\$	1,798,179.57	\$	-	\$	1,127,742.08	\$	2,925,921.65

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

ENTERPRISE FUND		UNENC. BALANCE		TAXES		OTHER		TOTAL
601 WATER UTILITY	\$	805,089.08	\$	-	\$	1,227,956.00	\$	2,033,045.08
602 WATER CAPITAL IMPROVEMENTS	\$	1,832,565.04	\$	-	\$	772,040.00	\$	2,604,605.04
603 WATER BOND IMPROVEMENTS	\$	160.13	\$	-	\$	3.00	\$	163.13
604 WATER DEBT SERVICE	\$	23,837.87	\$	-	\$	603,801.00	\$	627,638.87
605 WATER TREATMENT PLANT #2	\$	0.38	\$	-	\$	-	\$	0.38
606 WATER UTILITY STATE ISSUE II (OPWC)	\$	-	\$	-	\$	-	\$	-
651 SEWER UTILITY	\$	2,053,193.13	\$	-	\$	1,362,940.00	\$	3,416,133.13
652 SEWER CAPITAL IMPROVEMENTS	\$	1,085,010.09	\$	-	\$	602,350.00	\$	1,687,360.09
653 SEWER BOND IMPROVEMENTS	\$	385.62	\$	-	\$	-	\$	385.62
654 SEWER DEBT SERVICE	\$	10,295.01	\$	-	\$	437,540.00	\$	447,835.01
655 OAKS ASSESSMENT	\$	15,735.33	\$	-	\$	20,261.00	\$	35,996.33
656 STATE ISSUE II (UTILITY)	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	5,826,271.68	\$	-	\$	5,026,891.00	\$	10,853,162.68

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

FIDUCIARY FUNDS		UNENC. BALANCE		TAXES		OTHER		TOTAL
501 CONSTRUCTION ACCOUNT/PROJECT	\$	237,780.74	\$	-	\$	375,000.00	\$	612,780.74
502 FIRE ESCROW FUND	\$	-	\$	-	\$	-	\$	-
503 VENDOR BOND & ESCROW	\$	600.00	\$	-	\$	5,000.00	\$	5,600.00
504 POLICE EVIDENCE CASH SEIZURE	\$	7,879.46	\$	-	\$	-	\$	7,879.46
999 PAYROLL CLEARING FUND	\$	61,728.93	\$	-	\$	-	\$	61,728.93
TOTAL	\$	307,989.13	\$	-	\$	380,000.00	\$	687,989.13

THE FOLLOWING IS THE AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2019 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 12/31/19	OK OR EXCEEDS
GENERAL	\$ 2,903,336.93	\$ 1,813,766.08	\$ 1,089,570.85	OK
SPECIAL REVENUE	12,107,890.87	7,516,719.54	4,591,171.33	OK
DEBT SERVICE	1,130,819.97	1,062,901.00	67,918.97	OK
CAPITAL PROJECTS	2,925,921.65	789,006.00	2,136,915.65	OK
SPECIAL ASSESSMENTS	-	-	-	OK
ENTERPRISE	10,853,162.68	5,940,387.74	4,912,774.94	OK
INTERNAL	-	-	-	OK
FIDUCIARY	687,989.13	380,000.00	307,989.13	OK
TOTAL	<u>\$ 30,609,121.23</u>	<u>\$ 17,502,780.36</u>	<u>\$ 13,106,340.87</u>	
<u>GENERAL</u>				
101 - General Fund	\$ 2,902,328.39	\$ 1,813,766.08	\$ 1,088,562.31	OK
102 - Unclaimed Funds	1,008.54	-	1,008.54	OK
TOTAL GENERAL	<u>\$ 2,903,336.93</u>	<u>\$ 1,813,766.08</u>	<u>\$ 1,089,570.85</u>	OK
<u>SPECIAL REVENUE</u>				
201 - Street Fund	\$ 5,659,141.63	\$ 3,522,304.00	\$ 2,136,837.63	OK
202 - State Highway	137,178.96	62,000.00	75,178.96	OK
203 - Ecological Preservation	1,000.00	-	1,000.00	OK
204 - Pataskala JEDD	1,655.00	-	1,655.00	OK
205 - Permissive License Tax	788,304.83	453,476.00	334,828.83	OK
206 - Recreation Fund	233,105.38	153,926.00	79,179.38	OK
207 - Park Use	182,146.84	56,500.00	125,646.84	OK
208 - Police Fund	4,872,842.23	3,175,314.72	1,697,527.51	OK
209 - Immobilization	490.00	-	490.00	OK
210 - Mayor's Court Computer	31,368.10	7,313.11	24,054.99	OK
211 - Alcohol Enforcement & Education	5,921.10	2,500.00	3,421.10	OK
212 - Law Enforcement Trust	19,043.84	8,000.00	11,043.84	OK
213 - Pataskaka Mobile Home Park	4,500.21	4,487.00	13.21	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	12,549.63	3,898.71	8,650.92	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	12,937.61	2,000.00	10,937.61	OK
223 - Payment In Lieu	144,386.50	65,000.00	79,386.50	OK
TOTAL SPECIAL REVENUE	<u>\$ 12,107,890.87</u>	<u>\$ 7,516,719.54</u>	<u>\$ 4,591,171.33</u>	OK
<u>DEBT SERVICE</u>				
401 - Debt Service	\$ 1,100,751.97	\$ 1,032,833.00	\$ 67,918.97	OK
402 - Street Bond	30,068.00	30,068.00	-	OK
TOTAL DEBT SERVICE	<u>\$ 1,130,819.97</u>	<u>\$ 1,062,901.00</u>	<u>\$ 67,918.97</u>	OK
<u>CAPITAL PROJECTS</u>				
301 - Capital Improvements	\$ 1,578,632.65	\$ 397,311.00	\$ 1,181,321.65	OK
302 - Bond Improvements	69,694.67	-	69,694.67	OK
303 - State Issue II Capital Improvements	10,165.14	-	10,165.14	OK
304 - Municipal Building Purchase	6,871.00	6,871.00	-	OK
305 - Courter Bridge Improvements	60.00	60.00	-	OK
306 - SR 310 TIF	787,227.65	179,884.00	607,343.65	OK
307 - Columbia Road Bridge Improvements	4,880.00	4,880.00	-	OK
308 - Capital Facilities	468,390.54	200,000.00	268,390.54	OK
TOTAL CAPITAL PROJECTS	<u>\$ 2,925,921.65</u>	<u>\$ 789,006.00</u>	<u>\$ 2,136,915.65</u>	OK

SPECIAL ASSESSMENTS

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

ENTERPRISE FUND

601 - Water Utility	\$	2,033,045.08	\$	1,321,031.68	\$	712,013.40	OK
602 - Water Capital Improvements		2,604,605.04		877,000.00		1,727,605.04	OK
603 - Water Bond Improvements		163.13		160.00		3.13	OK
604 - Water Debt Service		627,638.87		593,359.00		34,279.87	OK
605 - Water Treatment Plant #2		0.38		-		0.38	OK
606 - Water Utility State Issue II (OPWC)		-		-		-	OK
651 - Sewer Utility		3,416,133.13		1,543,704.06		1,872,429.07	OK
652 - Sewer Capital Improvements		1,687,360.09		1,150,000.00		537,360.09	OK
653 - Sewer Bond Improvements		385.62		-		385.62	OK
654 - Sewer Debt Service		447,835.01		433,868.00		13,967.01	OK
655 - Oaks Assessment		35,996.33		21,265.00		14,731.33	OK
656 - Utility State Issue II (OPWC)		-		-		-	OK
TOTAL ENTERPRISE	\$	10,853,162.68	\$	5,940,387.74	\$	4,912,774.94	OK

INTERNAL FUNDS

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

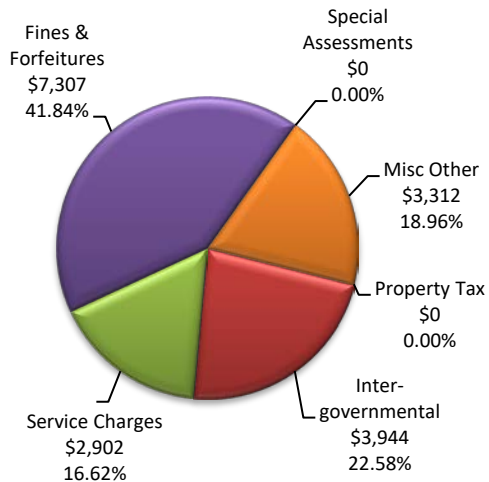
FIDUCIARY FUNDS

501 - Construction Account/Project Fund	\$	612,780.74	\$	375,000.00	\$	237,780.74	OK
502 - Fire Escrow Fund		-		-		-	OK
503 - Vendor Bond & Escrow		5,600.00		5,000.00		600.00	OK
504 - Police Evidence/Cash Seizure		7,879.46		-		7,879.46	OK
999 - Payroll Clearing Fund		61,728.93		-		61,728.93	OK
TOTAL FIDUCIARY	\$	687,989.13	\$	380,000.00	\$	307,989.13	OK

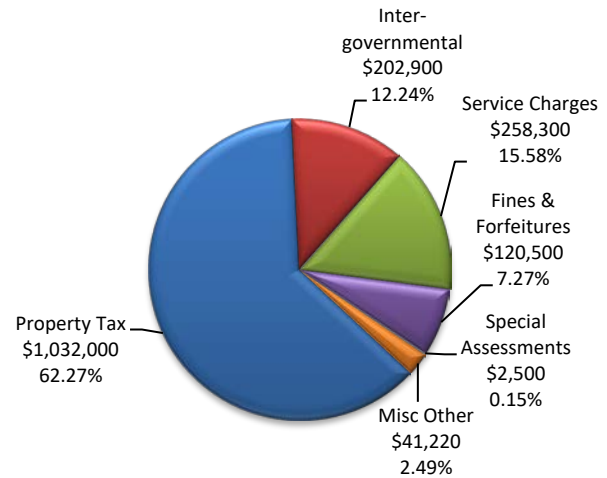
General Fund (101)

Revenue – On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$17.5 thousand, which represents 1.05% of budget. When compared to a straight-line rate of 8.33%, it is clear that general fund revenues through January 31st are running behind budget. The timing of when the city receives its semi-annual property tax settlements, however, does skew the total. Eliminating the impact that the property tax receipts have in the calculation, the total is running at 2.79%, or approximately 5.5% below budget.

YTD General Fund Revenue by Source



General Fund Revenue - Budget



The largest revenue source for the general fund is property taxes, which accounts for 62.3% of the 2019 general fund revenue budget. The 2019 budget for this category is projected to be \$1.03 million and would be up by \$23.9 thousand (2.37%) when compared to 2018 full-year collections. To-date, however, the general fund has not yet received any property tax revenues from the Licking County Treasurer and would not anticipate doing so until the month of March.

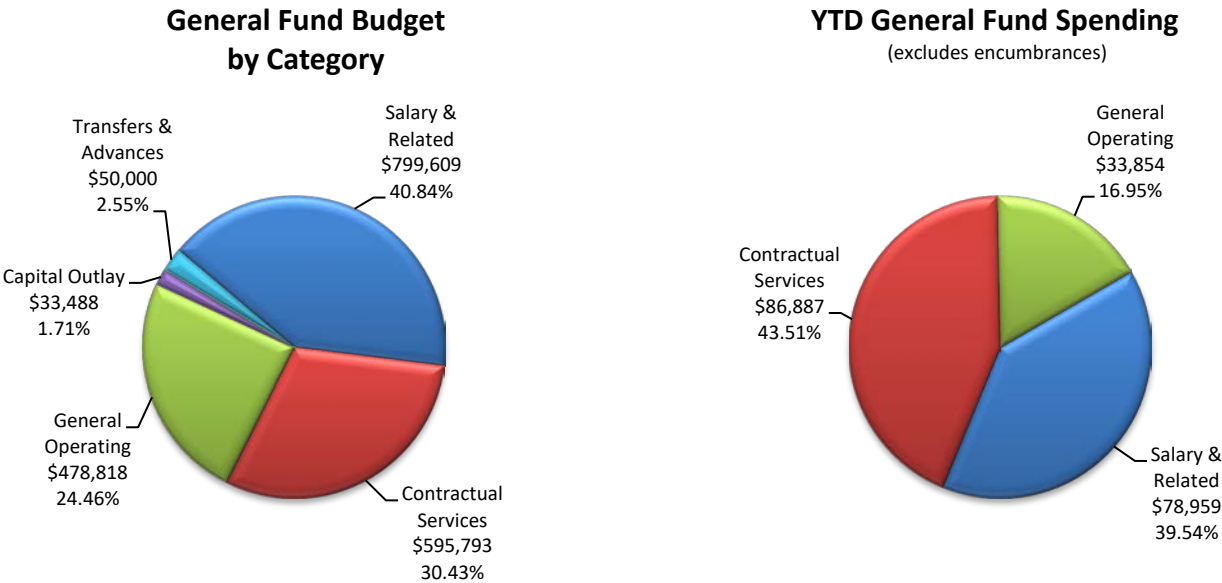
Service charge revenues represent the second largest revenue category for the general fund. These revenues are received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other miscellaneous permits. The 2019 budget in this category is \$258.3 thousand (15.58% of budget). Through January 31, the city has received only \$2.9 thousand (1.12% of budget) but is up by \$0.4 thousand (15.8%) from FY 2018. The variance is the result of the timing of a franchise fee payment receipt in 2019.

Intergovernmental revenue is the next major general fund revenue source. It reflects funding received by the city from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2019, it is projected to account for approximately \$202.9 thousand (12.24% of total fund budget). This category consists of the following revenue items: local government distributions, property tax rollback/homestead exemption reimbursements from the state; electric utility income tax reimbursement; and cigarette/liquor taxes and fees. On a year to-date basis, the fund has received \$3.9 thousand in this category (1.94% of budget) and is up by only \$48 (1.22%) when compared to the same one-month period in 2018.

Fines and forfeitures revenue represent the other major revenue category for the general fund. The 2019

budget in this category is \$120.5 thousand (7.27% of budget) and consists of fines and forfeitures generated by the operation of the city’s Mayor’s Court, as well as other state-generated fines. Through January 31, the city has received \$7.3 thousand in this category, which represents 6.06% of budget. Compared to the same one-month period in 2018, the total is down by \$1.0 thousand, or 12.51%. The primary driver of the decline is the reduced revenue generated by the Mayor’s Court.

Expenditures – The general fund has a total appropriated expenditure budget for 2019 of approximately \$1.96 million. Total spending through January 31 is \$199.7 thousand and is equal to 10.2% of the budget. Including encumbrances (e.g., purchase orders) of \$512.0 thousand (but excluding transfers) in the total results in a total ratio equal to 37.31% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same one-month period in 2018 (and excluding transfers), the total is down by \$35.8 thousand (15.21%). The increase is the result of decreased spending in the Salary & Related, Contractual Services and General Operating categories.



Salaries, wages and other employee-related costs represent the largest expense category, with a 2019 budget of \$799.6 thousand, or 40.84% of the general fund budget. Spending through January 31 was \$79.0 thousand, or 9.87% of budget. The negative variance (\$12.3 thousand above budget) was primarily the result of the city funding a greater share of the 2019 employee HRA accounts early in the year. This is expected as the city pays for the first dollars (\$1,500/\$3,000) of employee and dependent medical insurance claims.

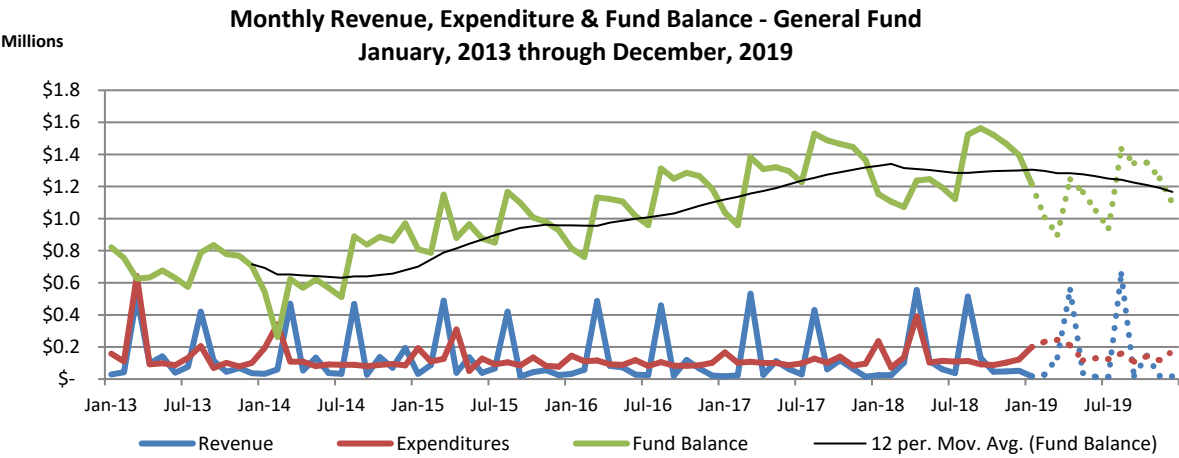
Contractual services is another major expense category in the General fund. The 2019 budget in this category is \$595.8 thousand (30.43% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through January 31 is \$86.9 thousand (14.58% of budget). Including encumbrances (e.g. purchase orders) of \$171.9 thousand in the total, 43.44% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We monitor this category closely to ensure that spending remains within budget.

General operating expenditures is another significant expense category in the general fund. It combines a

number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2019 budget of \$478.8 thousand, or 24.46% of the fund’s budget. Year to-date 2019 spending in this category is \$33.9 thousand and is equal to 7.07% of budget. Including encumbrances in the calculation, the total spent or committed is \$246.2 thousand, or 51.41% of budget. Spending in this category is down by \$9.2 thousand (21.37%) from the same one-month period in 2018.

The approved 2019 budget in the general fund includes \$50,000 in interfund transfers to the Recreation (206) fund to provide additional funding for recreational programming. This is a reduction from FY 2018 which had a total of \$275,00 in interfund transfers which included a \$250,000 transfer to the Capital Improvements (301) fund and a \$25,000 transfer to the Recreation (206) fund. The 2019 transfers have not yet been made on the accounting system.

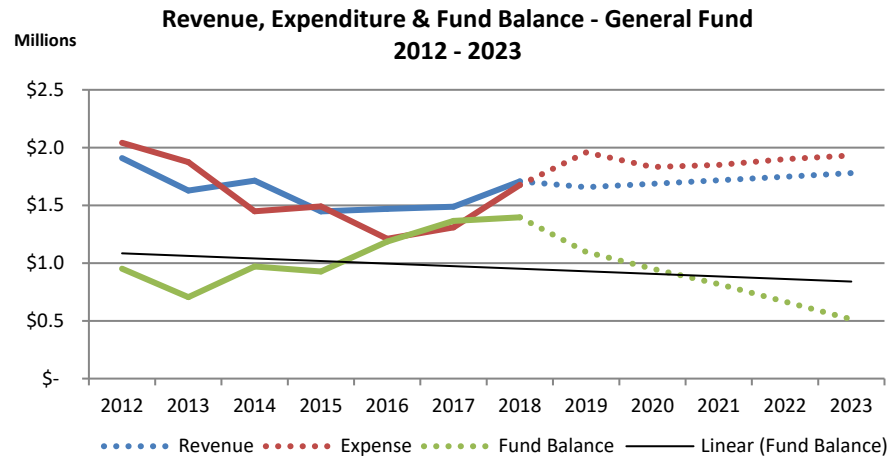
Fund Balance – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street, Police and Debt Service functions, are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in 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 2013. 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. Since 2013, the fund has generally been on an upward trajectory. The approved 2019 budget, however, would have the fund slightly declining. 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 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 \$513.8 thousand at the end of FY 2023.

CITY OF PATASKALA, OHIO
JANUARY 2019 YTD ANALYSIS - General Fund (101)

	YTD 2019	2019 Budget	YTD Uncollected Balance	% Collected	YTD 2018	2018 Budget	YTD Uncollected Balance	% Collected	YTD 2019 H/(L) YTD 2018	% H/(L)
Beginning Fund Balance	\$ 1,244,908	\$ 1,244,908			\$ 1,365,103	\$ 1,365,103				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ 1,032,000	\$ 1,032,000	0.00%	\$ -	\$ 922,085	\$ 922,085	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ -	\$ 1,032,000	\$ 1,032,000	0.00%	\$ -	\$ 922,085	\$ 922,085	0.00%	\$ -	0.00%
Intergovernmental										
State-Shared Revenues	\$ 3,944	\$ 202,900	\$ 198,956	1.94%	\$ 3,896	\$ 192,435	\$ 188,539	2.02%	\$ 48	1.22%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 3,944	\$ 202,900	\$ 198,956	1.94%	\$ 3,896	\$ 192,435	\$ 188,539	2.02%	\$ 48	1.22%
Charges for Service										
General Government Fees	\$ 2,152	\$ 68,300	\$ 66,148	3.15%	\$ 2,506	\$ 69,300	\$ 66,794	3.62%	\$ (354)	-14.13%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	750	190,000	189,250	0.39%	-	160,000	160,000	0.00%	750	100.00%
Total Charges for Service	\$ 2,902	\$ 258,300	\$ 255,398	1.12%	\$ 2,506	\$ 229,300	\$ 226,794	1.09%	\$ 396	15.80%
Fines & Forfeitures										
Mayor's Court	\$ 7,307	\$ 120,000	\$ 112,693	6.09%	\$ 8,352	\$ 159,800	\$ 151,448	5.23%	\$ (1,045)	-12.51%
Other Fines & Forfeitures	-	500	500	0.00%	-	500	500	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ 7,307	\$ 120,500	\$ 113,193	6.06%	\$ 8,352	\$ 160,300	\$ 151,948	5.21%	\$ (1,045)	-12.51%
Special Assessments										
Special Assessments	-	2,500	2,500	0.00%	-	2,500	2,500	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ 2,500	\$ 2,500	0.00%	\$ -	\$ 2,500	\$ 2,500	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 3,110	\$ 24,720	\$ 21,610	12.58%	\$ 1,814	\$ 17,500	\$ 15,686	10.37%	\$ 1,296	71.45%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	202	16,500	16,298	1.23%	7,569	15,000	7,431	50.46%	(7,367)	-97.33%
Total Other Sources	\$ 3,312	\$ 41,220	\$ 37,908	8.04%	\$ 9,383	\$ 32,500	\$ 23,117	28.87%	\$ (6,071)	-64.70%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 17,466	\$ 1,657,420	\$ 1,639,954	1.05%	\$ 24,137	\$ 1,540,120	\$ 1,515,983	1.57%	\$ (6,672)	-27.64%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (1,000)	\$ 1,000	-100.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (1,000)	\$ 1,000	-100.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 17,466	\$ 1,657,420	\$ 1,639,954	1.05%	\$ 24,137	\$ 1,539,120	\$ 1,514,983	1.57%	\$ (6,672)	-27.64%

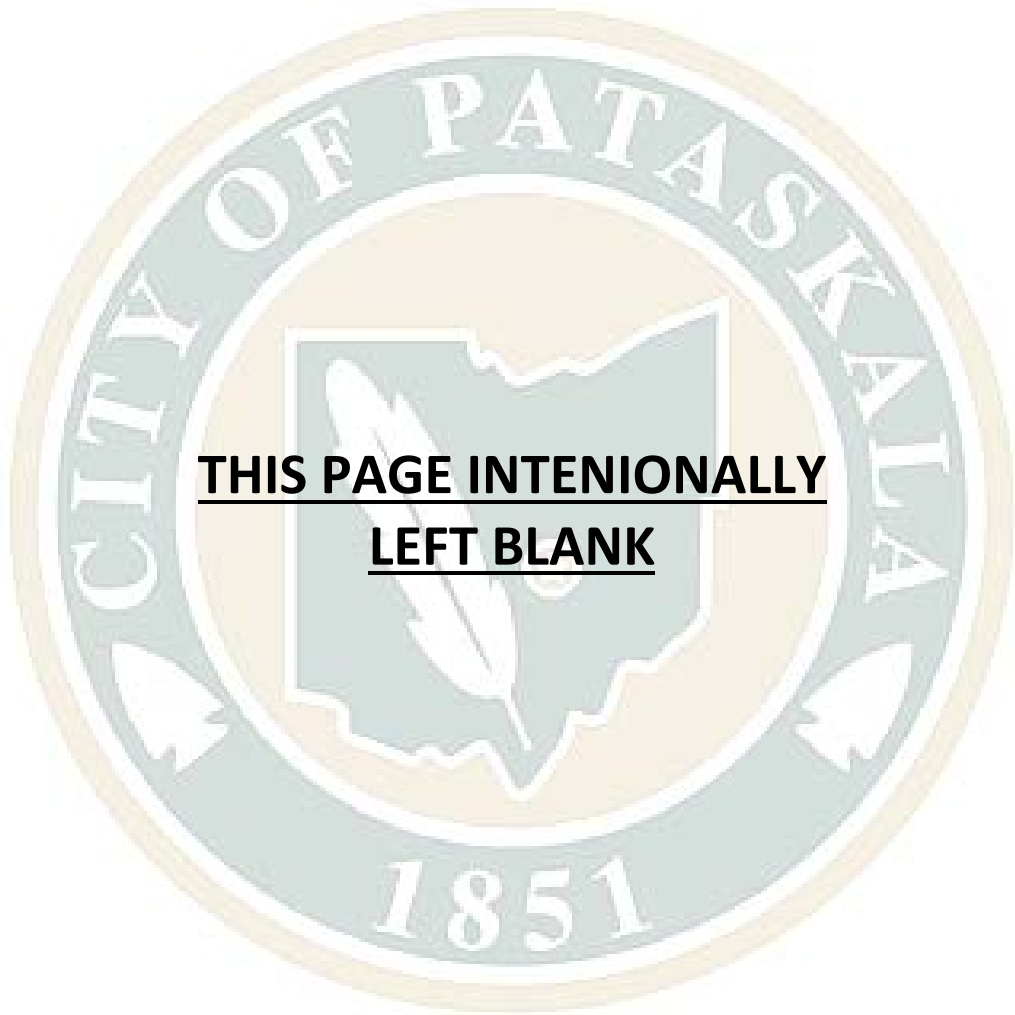
	YTD 2019	2019 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2018	YTD 2019 H/(L) YTD 2018	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 78,959	\$ 799,609	\$ 720,650	90.13%	\$ 102,268	\$ 618,382	77.34%	\$ 92,196	\$ (13,237)	-14.36%
Contractual Services	86,887	595,793	508,906	85.42%	171,921	336,985	56.56%	100,273	(13,385)	-13.35%
General Operating	33,854	478,818	444,963	92.93%	212,318	232,646	48.59%	43,058	(9,204)	-21.37%
Capital Outlay	-	33,488	33,488	-100.00%	25,488	8,000	23.89%	-	-	0.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	50,000	50,000	-100.00%	-	50,000	100.00%	-	-	0.00%
Grand Total Expenditures	\$ 199,701	\$ 1,957,708	\$ 1,758,007	89.80%	\$ 511,994	\$ 1,246,013	63.65%	\$ 235,527	\$ (35,826)	-15.21%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ (50,000)	\$ 50,000	-100.00%	\$ -	\$ 50,000	-100.00%	\$ -	\$ -	0.00%
Total Adjustments	\$ -	\$ (50,000)	\$ (50,000)	-100.00%	\$ -	\$ 50,000	100.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 199,701	\$ 1,907,708	\$ 1,708,007	89.53%	\$ 511,994	\$ 1,196,013	62.69%	\$ 235,527	\$ (35,826)	-15.21%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,062,673	\$ 944,620	\$ 880,947	48.25%	\$ 550,678			\$ 1,153,714	\$ (91,041)	-7.89%

CITY OF PATASKALA, OHIO
2019 REVENUE BUDGET ANALYSIS - General Fund (101)
THROUGH JANUARY 31, 2019

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	\$ 17,465.51	\$ 1,657,420.00	\$ 1,639,954.49	\$ 1,657,420.00	\$ -
Taxes	\$ -	\$ 1,032,000.00	\$ 1,032,000.00	\$ 1,032,000.00	\$ -
Property Taxes	\$ -	\$ 1,032,000.00	\$ 1,032,000.00	\$ 1,032,000.00	\$ -
Intergovernmental	\$ 3,944.07	\$ 202,900.00	\$ 198,955.93	\$ 202,900.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 3,944.07	\$ 202,900.00	\$ 198,955.93	\$ 202,900.00	\$ -
Charges for Service	\$ 2,901.76	\$ 258,300.00	\$ 255,398.24	\$ 258,300.00	\$ -
General Government Fees	\$ 2,151.62	\$ 68,300.00	\$ 66,148.38	\$ 68,300.00	\$ -
Other Service Charges	\$ 750.14	\$ 190,000.00	\$ 189,249.86	\$ 190,000.00	\$ -
Fines & Forfeitures	\$ 7,307.40	\$ 120,500.00	\$ 113,192.60	\$ 120,500.00	\$ -
Mayor's Court	\$ 7,307.40	\$ 120,000.00	\$ 112,692.60	\$ 120,000.00	\$ -
Other Fines & Forfeitures	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Special Assessments	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -
Special Assessments	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -
Miscellaneous Revenue	\$ 3,312.28	\$ 41,220.00	\$ 37,907.72	\$ 41,220.00	\$ -
Investment Income	\$ 3,110.14	\$ 24,720.00	\$ 21,609.86	\$ 24,720.00	\$ -
Other Miscellaneous Revenue	\$ 202.14	\$ 16,500.00	\$ 16,297.86	\$ 16,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 17,465.51	\$ 1,657,420.00	\$ 1,639,954.49	\$ 1,657,420.00	\$ -

CITY OF PATASKALA, OHIO
2019 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JANUARY 31, 2019

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	\$ 199,701.19	\$ 511,994.26	\$ 1,957,708.49	\$ 1,246,013.04	\$ 1,815,790.00	\$ 141,918.49	\$ -
General Government	\$ 129,376.62	\$ 147,310.77	\$ 889,943.29	\$ 613,255.90	\$ 833,996.00	\$ 55,947.29	\$ -
Salary & Related	\$ 44,632.98	\$ 52,769.96	\$ 469,600.29	\$ 372,197.35	\$ 461,876.00	\$ 7,724.29	\$ -
Contractual Services	\$ 75,158.48	\$ 53,085.74	\$ 273,594.81	\$ 145,350.59	\$ 238,020.00	\$ 35,574.81	\$ -
General Operating	\$ 9,585.16	\$ 41,455.07	\$ 146,748.19	\$ 95,707.96	\$ 134,100.00	\$ 12,648.19	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 14,597.10	\$ 88,571.63	\$ 277,892.15	\$ 174,723.42	\$ 260,053.00	\$ 17,839.15	\$ -
Salary & Related	\$ 9,308.04	\$ 9,951.30	\$ 89,742.76	\$ 70,483.42	\$ 88,103.00	\$ 1,639.76	\$ -
Contractual Services	\$ 4,718.50	\$ 77,122.89	\$ 176,591.39	\$ 94,750.00	\$ 160,750.00	\$ 15,841.39	\$ -
General Operating	\$ 570.56	\$ 1,497.44	\$ 11,558.00	\$ 9,490.00	\$ 11,200.00	\$ 358.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 17,427.12	\$ 32,085.04	\$ 196,132.42	\$ 146,620.26	\$ 191,393.00	\$ 4,739.42	\$ -
Salary & Related	\$ 16,152.05	\$ 20,661.02	\$ 149,798.83	\$ 112,985.76	\$ 147,893.00	\$ 1,905.83	\$ -
Contractual Services	\$ -	\$ -	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -	\$ -
General Operating	\$ 1,275.07	\$ 11,424.02	\$ 38,833.59	\$ 26,134.50	\$ 36,000.00	\$ 2,833.59	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 5,224.78	\$ 19,343.48	\$ 94,808.23	\$ 70,239.97	\$ 91,346.00	\$ 3,462.23	\$ -
Salary & Related	\$ 3,857.22	\$ 7,307.05	\$ 43,732.49	\$ 32,568.22	\$ 42,869.00	\$ 863.49	\$ -
Contractual Services	\$ 290.71	\$ 6,451.38	\$ 33,002.09	\$ 26,260.00	\$ 31,765.00	\$ 1,237.09	\$ -
General Operating	\$ 1,076.85	\$ 5,585.05	\$ 18,073.65	\$ 11,411.75	\$ 16,712.00	\$ 1,361.65	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 28,066.56	\$ 213,104.94	\$ 402,197.39	\$ 161,025.89	\$ 342,950.00	\$ 59,247.39	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 6,719.73	\$ 35,260.80	\$ 105,104.85	\$ 63,124.32	\$ 88,000.00	\$ 17,104.85	\$ -
General Operating	\$ 21,346.83	\$ 152,356.00	\$ 263,604.40	\$ 89,901.57	\$ 239,950.00	\$ 23,654.40	\$ -
Capital Outlay	\$ -	\$ 25,488.14	\$ 33,488.14	\$ 8,000.00	\$ 15,000.00	\$ 18,488.14	\$ -
Recreational Programming	\$ 5,009.01	\$ 11,578.40	\$ 46,735.01	\$ 30,147.60	\$ 46,052.00	\$ 683.01	\$ -
Salary & Related	\$ 5,009.01	\$ 11,578.40	\$ 46,735.01	\$ 30,147.60	\$ 46,052.00	\$ 683.01	\$ -
Transfers & Advances	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -
Grand Total	\$ 199,701.19	\$ 511,994.26	\$ 1,957,708.49	\$ 1,246,013.04	\$ 1,815,790.00	\$ 141,918.49	\$ -

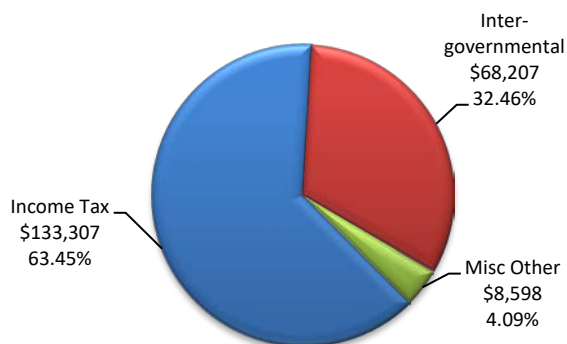


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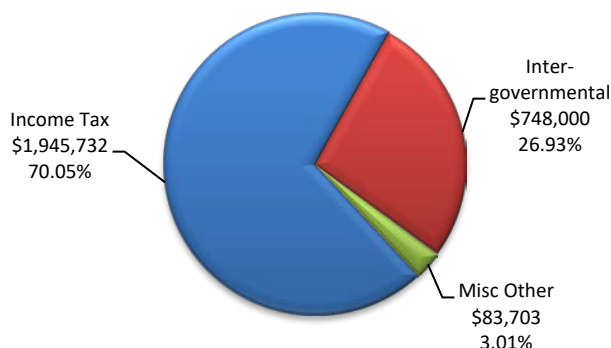
Street Fund (201)

Revenue – The Street Fund has a 2019 revenue budget of approximately \$2.78 million. The fund’s primary revenue sources are income taxes and intergovernmental revenues. On a year to-date basis, the Street fund has been credited with total revenue of approximately \$210.1 thousand, which reflects 7.56% of the full-year budget. Total revenue to-date is down by \$6.8 thousand (3.15%) from the same one-month period in 2018.

YTD Street Fund Revenue by Source

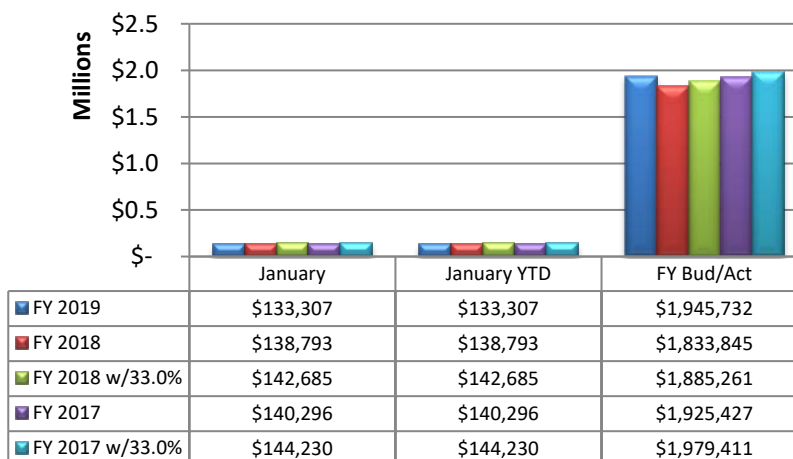


Street Fund Revenue - Budget



Income tax collections in January were \$133.3 thousand and represent 6.85% of the 2019 budget. Collections are down by \$5.5 thousand (3.95%) when compared to the same period in 2018. In 2018, the January collections were equal to 7.57% of the full-year collections, and in 2017 the rate was 7.29%. The increase in the fund’s 2019 allocation rate from 32.1% to 33.0% had the effect of increasing the revenue credited to the fund by \$3.6 thousand. However, the reduced level of total collections in January resulted in a decline of \$9.1 thousand. The net impact of these variances is the overall reduction in fund revenue of \$5.5 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 \$9.4 thousand (6.57%) less in 2019 than 2018 had the allocation rate not been changed, and collections would have been \$10.9 thousand (7.57%) lower than 2017 collections.

Income Tax Collections - Street Fund

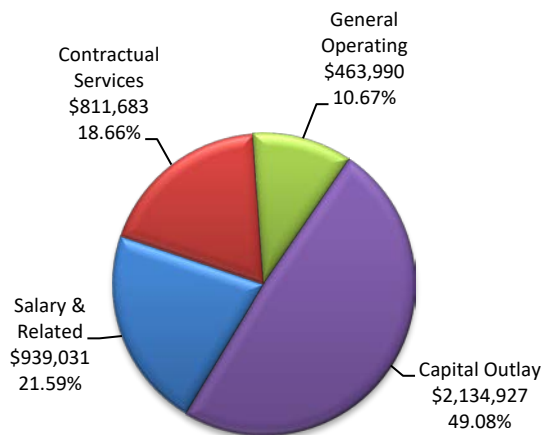


Intergovernmental revenues in the Street fund are budgeted at \$748.0 thousand and represent 26.93% of the fund’s revenue budget. They reflect funding received by the city from the federal, state and county governments. This category is comprised of state-shared (e.g., permissive) taxes, and grants/loans from other governmental agencies. On a year to-date basis, the city has received \$68.2 thousand in this category (9.12% of budget) which is up by \$10.0 thousand (17.23%) from the same one-month period in 2018.

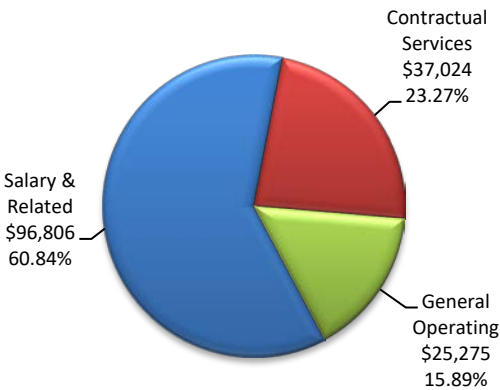
The other category, Other Sources, is budgeted at \$83.7 thousand and represents only 3.01% of the total fund revenue budget. To date, the city has received \$8.6 thousand (10.27% of budget), which is down by \$11.4 thousand (56.95%) from the same one-month period in 2018. The primary driver of the negative variance is the one-time receipt in 2018 of \$17.5 thousand in employee insurance expense reimbursements to the fund

Expenditures – The Street fund has a total appropriated expenditure budget for 2019 of approximately \$4.35 million. Total spending through January 31 was \$159.1 thousand and is equal to 3.66% of budget. The driver of the lower than anticipated spending rate is the significant amount of unspent appropriations in the Capital Outlay category. Including encumbrances of \$1.1 million in the total (but excluding transfers) results in total fund spending equal to 29.0% of budget. Compared to year to-date 2018 (and excluding transfers), the total is down by \$83.3 thousand (34.36%) and is due primarily to decreased spending in the Capital Outlay and Salary & Related categories.

Street Fund Budget by Category



YTD Street Fund Spending
(excludes encumbrances)



Spending on capital projects and equipment is the largest expense category in the Street Fund with a 2019 budget of \$2.13 million, or 49.08% of the fund’s budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. There has been no spending to date in this category, but including encumbrances (e.g., purchase orders) in the total results in a spending commitment equal to \$689.0 thousand, or 32.27% of budget.

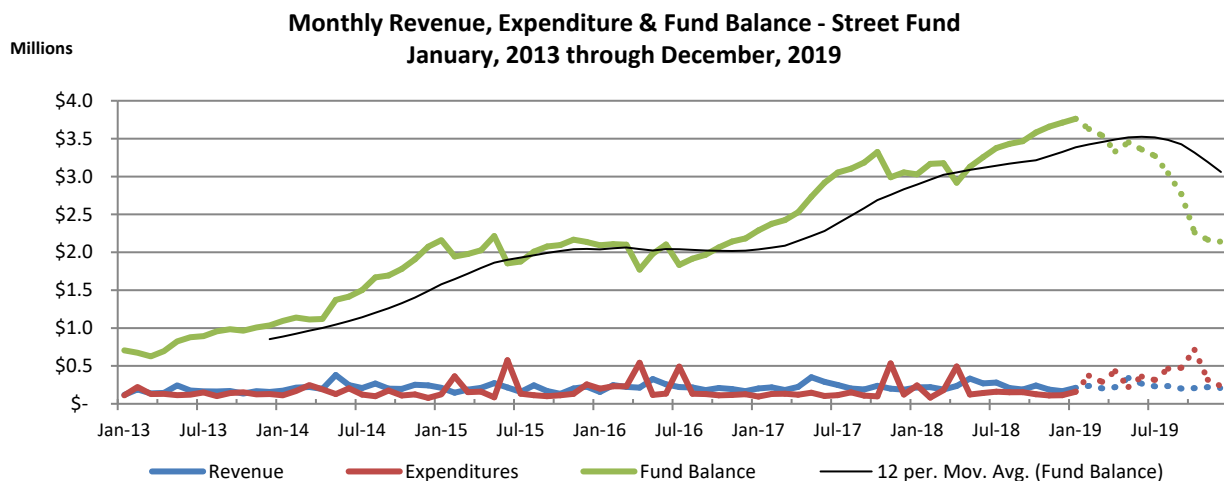
Salaries, wages and other employee-related costs represents the next major expense category in the Street fund. The 2019 budget in this category is \$939.0 thousand (21.59% of budget). Spending through January 31 was \$96.8 thousand, or 10.31% of budget. The negative budget variance (\$18.6 thousand above budget) is primarily the result of the city funding a greater share of the 2019 employee HRA accounts early in the year. This is expected as the city pays for the first dollars (\$1,500/\$3,000) of employee and dependent

medical insurance claims. Spending in this category is down by \$19.2 thousand (16.57%) from the level in 2018 and is the result of the city funding the 2017 employee medical insurance runout claims in January 2018.

General operating expenditures was another significant expense category for the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2019 budget of \$464.0 thousand, or 10.67% of the fund's budget. Spending through January 31 was \$25.3 thousand, or 5.45% of budget. Including encumbrances in the calculation, total spending is \$147.0 thousand, or 31.69% of the budget. Spending in this category is up by approximately \$1.4 thousand (6.02%) when compared to the same one-month period in 2018.

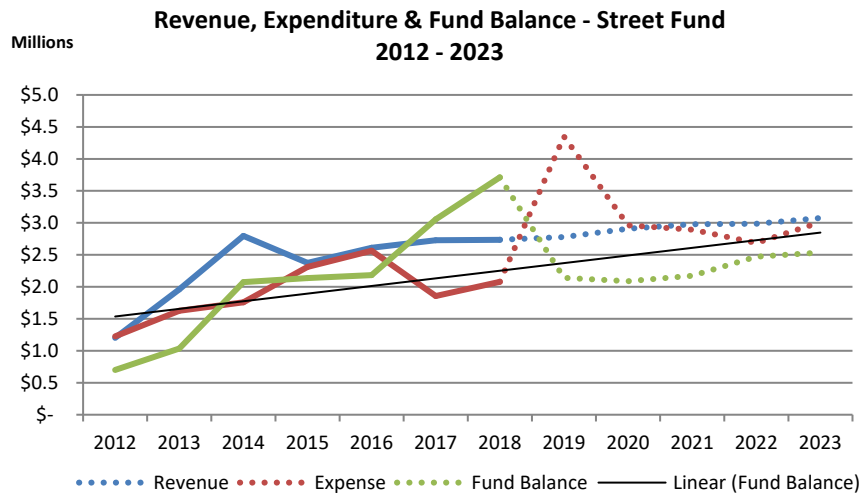
The approved budget in the Street fund did not include any interfund transfers in 2019. In 2018, a \$345,000 interfund transfer to the Capital Improvements (301) fund was authorized to provide funding for major road and road-related infrastructure projects.

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



The chart above plots revenue, expenditures and fund balance monthly since January 2013. 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 closely matched. Since October 2013, revenues have generally equaled or exceeded expenses, except for large-dollar progress payments on capital improvement projects. In 2019, however, the fund balance is projected to decline by \$1.57 million (42.36%) due to many infrastructure improvement projects expected to be completed in 2019.

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 then begin to increase in future years. From 2019 and beyond, the fund balance remains stable between \$2.09 and \$2.54 million.

CITY OF PATASKALA, OHIO
JANUARY 2019 YTD ANALYSIS - Street Fund (201)

	YTD 2019	2019 Budget	YTD Uncollected Balance	% Collected	YTD 2018	2018 Budget	YTD Uncollected Balance	% Collected	YTD 2019 H/(L) YTD 2018	% H/(L)
Beginning Fund Balance	\$ 3,711,520	\$ 3,711,520			\$ 3,054,847	\$ 3,054,847				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	133,307	1,945,732	1,812,425	6.85%	138,793	1,786,065	1,647,272	7.77%	(5,486)	-3.95%
Total Taxes	\$ 133,307	\$ 1,945,732	\$ 1,812,425	6.85%	\$ 138,793	\$ 1,786,065	\$ 1,647,272	7.77%	\$ (5,486)	-3.95%
Intergovernmental										
State-Shared Revenues	\$ 68,207	\$ 748,000	\$ 679,793	9.12%	\$ 58,182	\$ 718,200	\$ 660,018	8.10%	\$ 10,026	17.23%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 68,207	\$ 748,000	\$ 679,793	9.12%	\$ 58,182	\$ 718,200	\$ 660,018	8.10%	\$ 10,026	17.23%
Charges for Service										
General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines & Forfeitures										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 8,268	\$ 53,703	\$ 45,435	15.40%	\$ 4,059	\$ 33,150	\$ 29,091	12.25%	\$ 4,209	103.67%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	330	30,000	29,670	1.10%	15,914	30,000	14,086	53.05%	(15,584)	-97.93%
Total Other Sources	\$ 8,598	\$ 83,703	\$ 75,105	10.27%	\$ 19,973	\$ 63,150	\$ 43,177	31.63%	\$ (11,375)	-56.95%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 210,113	\$ 2,777,435	\$ 2,567,322	7.56%	\$ 216,948	\$ 2,567,415	\$ 2,350,467	8.45%	\$ (6,836)	-3.15%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 210,113	\$ 2,777,435	\$ 2,567,322	7.56%	\$ 216,948	\$ 2,567,415	\$ 2,350,467	8.45%	\$ (6,836)	-3.15%

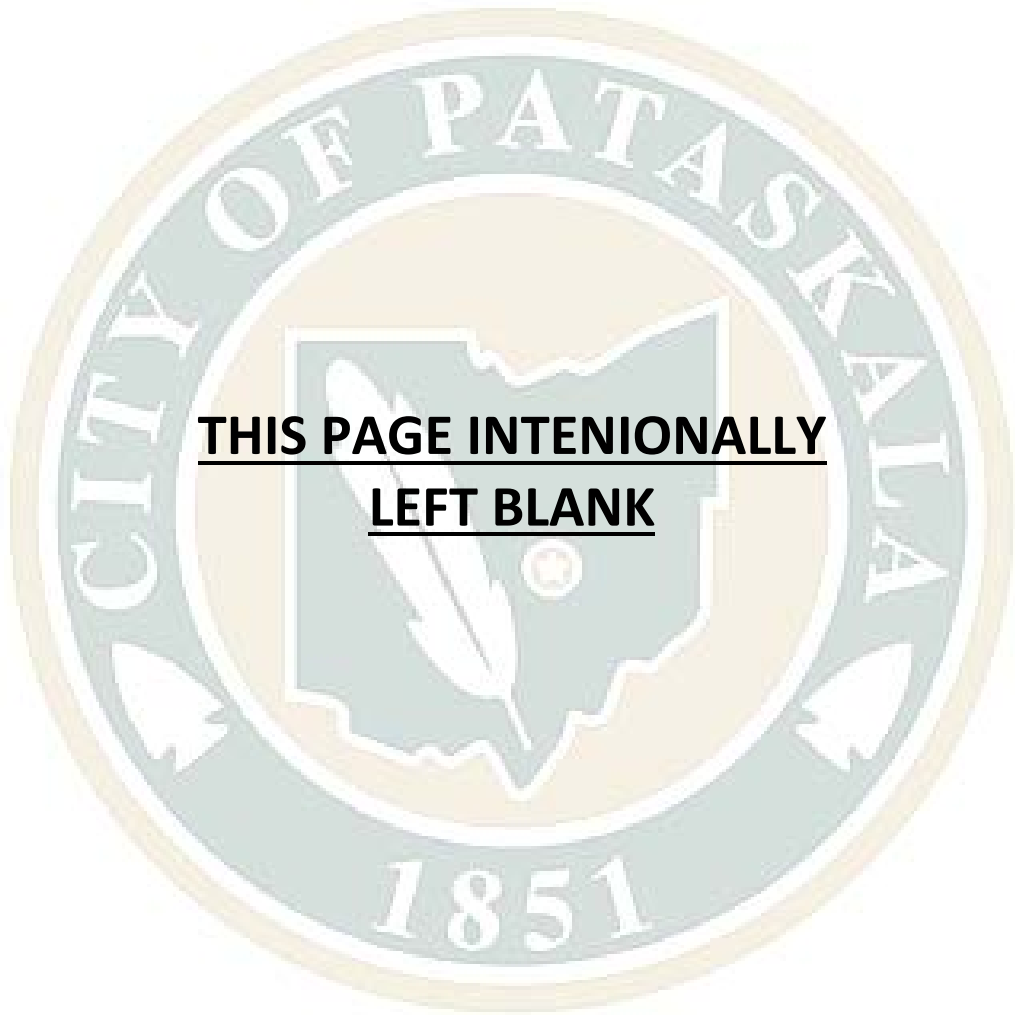
	YTD 2019	2019 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2018	YTD 2019 H/(L) YTD 2018	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 96,806	\$ 939,031	\$ 842,224	89.69%	\$ 150,821	\$ 691,403	73.63%	\$ 116,038	\$ (19,232)	-16.57%
Contractual Services	37,024	811,683	774,659	95.44%	140,796	633,863	78.09%	39,343	(2,319)	-5.89%
General Operating	25,275	463,990	438,715	94.55%	121,742	316,973	68.31%	23,840	1,435	6.02%
Capital Outlay	-	2,134,927	2,134,927	-100.00%	688,969	1,445,957	67.73%	63,182	(63,182)	-100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 159,105	\$ 4,349,630	\$ 4,190,524	96.34%	\$ 1,102,328	\$ 3,088,196	71.00%	\$ 242,403	\$ (83,298)	-34.36%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 159,105	\$ 4,349,630	\$ 4,190,524	96.34%	\$ 1,102,328	\$ 3,088,196	71.00%	\$ 242,403	\$ (83,298)	-34.36%
Ending Fund Balance	\$ 3,762,527	\$ 2,139,325	\$ 2,139,325	49.18%	\$ 2,660,199			\$ 3,029,392	\$ 733,135	24.20%

CITY OF PATASKALA, OHIO
2019 REVENUE BUDGET ANALYSIS - Street Fund (201)
THROUGH JANUARY 31, 2019

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	\$ 210,112.77	\$ 2,777,435.00	\$ 2,567,322.23	\$ 2,777,435.00	\$ -
Taxes	\$ 133,307.44	\$ 1,945,732.00	\$ 1,812,424.56	\$ 1,945,732.00	\$ -
Income Taxes	\$ 133,307.44	\$ 1,945,732.00	\$ 1,812,424.56	\$ 1,945,732.00	\$ -
Intergovernmental	\$ 68,207.45	\$ 748,000.00	\$ 679,792.55	\$ 748,000.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 68,207.45	\$ 748,000.00	\$ 679,792.55	\$ 748,000.00	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -
General Government Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 8,597.88	\$ 83,703.00	\$ 75,105.12	\$ 83,703.00	\$ -
Investment Income	\$ 8,268.11	\$ 53,703.00	\$ 45,434.89	\$ 53,703.00	\$ -
Other Miscellaneous Revenue	\$ 329.77	\$ 30,000.00	\$ 29,670.23	\$ 30,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 210,112.77	\$ 2,777,435.00	\$ 2,567,322.23	\$ 2,777,435.00	\$ -

CITY OF PATASKALA, OHIO
2019 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JANUARY 31, 2019

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
201 - Street Fund	\$ 159,105.40	\$ 1,102,328.08	\$ 4,349,629.89	\$ 3,088,196.41	\$ 3,522,551.00	\$ 827,078.89	\$ -
General Government	\$ 31,879.53	\$ 108,735.12	\$ 587,518.29	\$ 446,903.64	\$ 511,437.00	\$ 76,081.29	\$ -
Salary & Related	\$ 6,822.45	\$ 11,406.87	\$ 67,451.24	\$ 49,221.92	\$ 65,517.00	\$ 1,934.24	\$ -
Contractual Services	\$ 25,057.08	\$ 97,328.25	\$ 518,567.05	\$ 396,181.72	\$ 444,420.00	\$ 74,147.05	\$ -
General Operating	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 3,125.00	\$ 1,375.00	\$ 49,500.00	\$ 45,000.00	\$ 45,000.00	\$ 4,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 3,125.00	\$ 1,375.00	\$ 49,500.00	\$ 45,000.00	\$ 45,000.00	\$ 4,500.00	\$ -
Finance	\$ 16,667.68	\$ 18,868.25	\$ 212,547.23	\$ 177,011.30	\$ 210,579.00	\$ 1,968.23	\$ -
Salary & Related	\$ 9,209.98	\$ 10,990.76	\$ 85,317.03	\$ 65,116.29	\$ 84,874.00	\$ 443.03	\$ -
Contractual Services	\$ 290.71	\$ 6,439.49	\$ 16,490.20	\$ 9,760.00	\$ 15,265.00	\$ 1,225.20	\$ -
General Operating	\$ 7,166.99	\$ 1,438.00	\$ 110,740.00	\$ 102,135.01	\$ 110,440.00	\$ 300.00	\$ -
Parks, Lands & Municipal Facilities	\$ 1,504.93	\$ 17,789.67	\$ 27,394.60	\$ 8,100.00	\$ 24,000.00	\$ 3,394.60	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 1,504.93	\$ 17,789.67	\$ 27,394.60	\$ 8,100.00	\$ 24,000.00	\$ 3,394.60	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Service	\$ 105,928.26	\$ 955,560.04	\$ 3,472,669.77	\$ 2,411,181.47	\$ 2,731,535.00	\$ 741,134.77	\$ -
Salary & Related	\$ 80,773.81	\$ 128,423.33	\$ 786,262.24	\$ 577,065.10	\$ 765,035.00	\$ 21,227.24	\$ -
Contractual Services	\$ 8,551.24	\$ 35,653.40	\$ 227,125.53	\$ 182,920.89	\$ 195,000.00	\$ 32,125.53	\$ -
General Operating	\$ 16,603.21	\$ 102,513.93	\$ 324,355.34	\$ 205,238.20	\$ 302,500.00	\$ 21,855.34	\$ -
Capital Outlay	\$ -	\$ 688,969.38	\$ 2,134,926.66	\$ 1,445,957.28	\$ 1,469,000.00	\$ 665,926.66	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 159,105.40	\$ 1,102,328.08	\$ 4,349,629.89	\$ 3,088,196.41	\$ 3,522,551.00	\$ 827,078.89	\$ -



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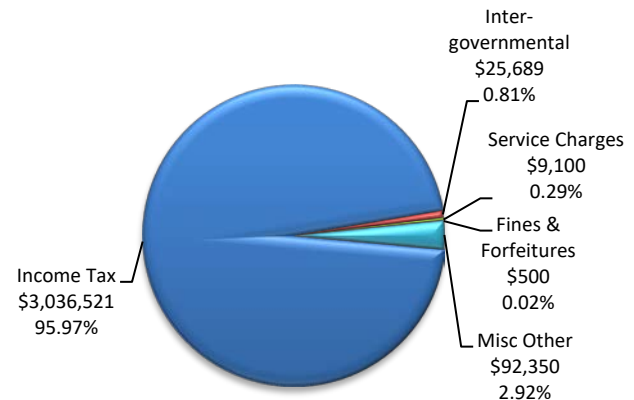
Police Fund (208)

Revenue – The fund’s primary revenue sources are income taxes and other sources, and it has a 2019 total revenue budget of \$3.16 million. On a year to-date basis, the Police Fund has been credited with total revenue of approximately \$213.0 thousand, which represents 6.73% of budget. Total revenue to-date is \$56.6 thousand (20.99%) lower than that collected during the same one-month period in 2018. The primary causes of the decrease were the receipt in 2018 of \$25.0 thousand in one-time revenue, and the reduced level of income tax collections in 2019.

YTD Police Fund Revenue by Source

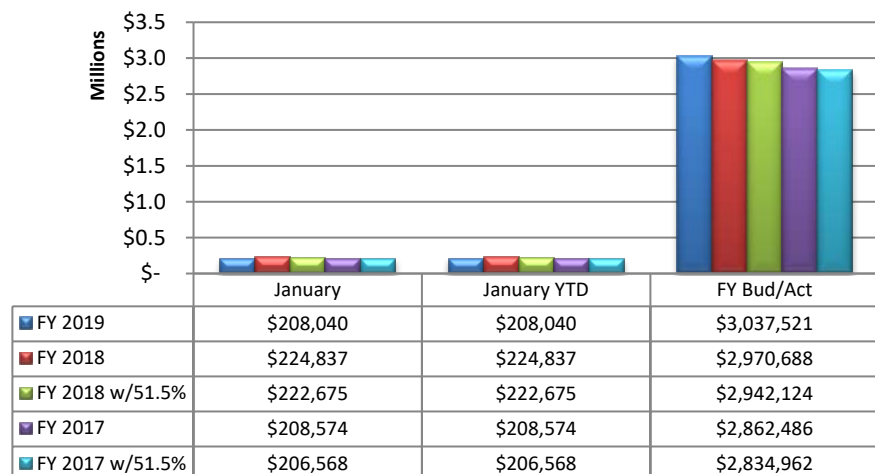


Police Fund Revenue - Budget



Income tax collections in January were \$208.0 thousand and represent 6.85% of the 2019 budget. Collections are down by \$16.8 thousand (7.47%) when compared to the same period in 2018. In 2018, the January collections were equal to 7.57% of the full-year collections, and in 2017 the rate was 7.29%. The decrease in the fund’s 2019 allocation rate from 52.0% to 51.5% had the effect of reducing the revenue credited to the fund by \$2.0 thousand. However, the overall reduced level of collections in January also resulted in an additional decline of \$14.8 thousand. The net impact of these variances is the overall reduction in fund revenue of \$16.8 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.

Income Tax Collections - Police Fund

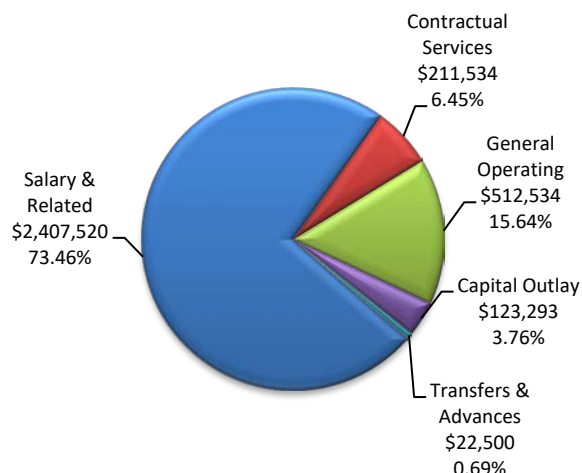


Taking the different allocation rates into consideration, the fund would have received \$14.6 thousand (6.57%) less in 2019 than 2018 had the allocation rate not been changed, and collections would have been \$1.5 thousand (0.71%) lower than 2017 collections.

The other significant revenue category, Other Sources, is budgeted at \$92.4 thousand, and represents only 2.92% of the total fund revenue budget. To date, the city has received \$4.7 thousand (5.04% of budget) and is down by \$22.8 thousand (83.08%) from the same one-month period in 2018. The primary driver of the positive variance is the one-time receipt in 2018 of \$25.1 thousand in employee insurance expense reimbursements to the fund.

Expenditures – The Police fund has a total appropriated expenditure budget for 2018 of approximately \$3.28 million. Total spending through January 31 is approximately \$352.9 thousand and is equal to 10.77% of budget. Excluding interfund transfers of \$22.5 thousand, total spending is equal to 10.84% of budget. Including encumbrances (e.g., purchase orders) of \$568.9 thousand in the total results in total spending equal to 28.32% of budget. Compared to the same one-month period in 2018 (and excluding transfers), the total is down by \$64.8 thousand (15.52%) and was due primarily to reduced spending in the Salary & Related and Contractual Services categories, slightly offset by reduced spending in the General Operating category.

Police Fund Budget by Category



YTD Police Fund Spending

(excludes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2019 budget of \$2.41 million, or 73.46% of the fund's budget. Spending through January 31 was \$287.0 thousand, or 11.92% of budget. The negative budget variance (\$86.4 thousand above budget) is primarily the result of the city funding a greater share of the 2019 employee HRA accounts early in the year and the increased cost of the insurance premiums. This is expected as the city pays for the first dollars (\$1,500/\$3,000) of employee and dependent medical insurance claims. Spending in this category is down by \$51.8 thousand (15.3%) from the level in 2018 and is the result of the city funding the 2017 employee medical insurance runout claims in January 2018.

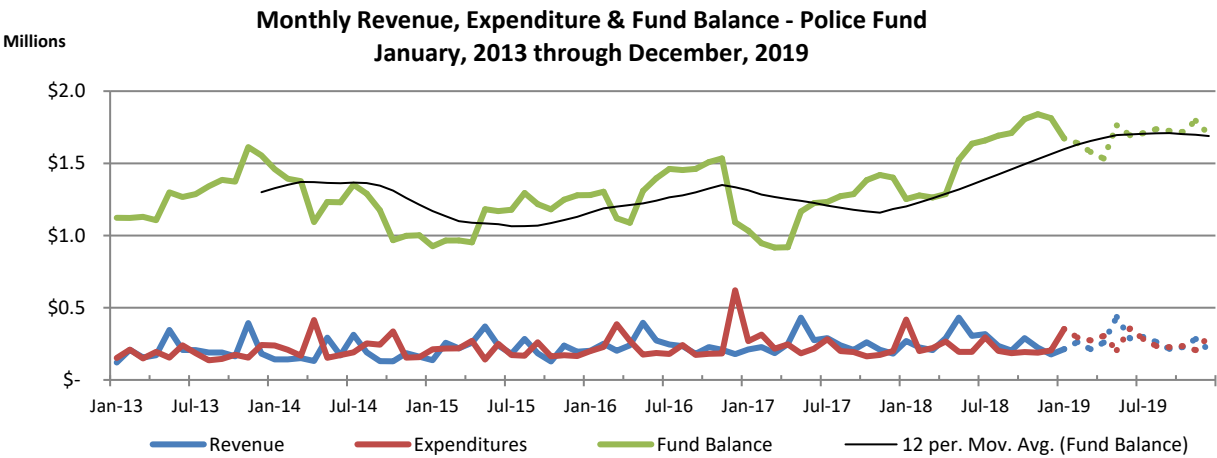
General operating expenditures is the next major expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2019 budget of \$512.5 thousand, or 15.64% of the total fund expenditure budget. Year to-date spending in this category is \$21.0 thousand, or 4.10% of budget and is up by \$2.7 thousand (14.65%) from the same one-month period in 2018.

Spending on capital equipment is another significant expense category in the Police fund. The 2019 budget in this category is \$123.3 thousand (3.76% of budget) and provides funding for the acquisition of Police cruisers, law enforcement-related equipment and other capital improvements. Year to-date spending in

this category is \$0 thousand (0% of budget) and is equal to the amount from the same one-month period in 2018.

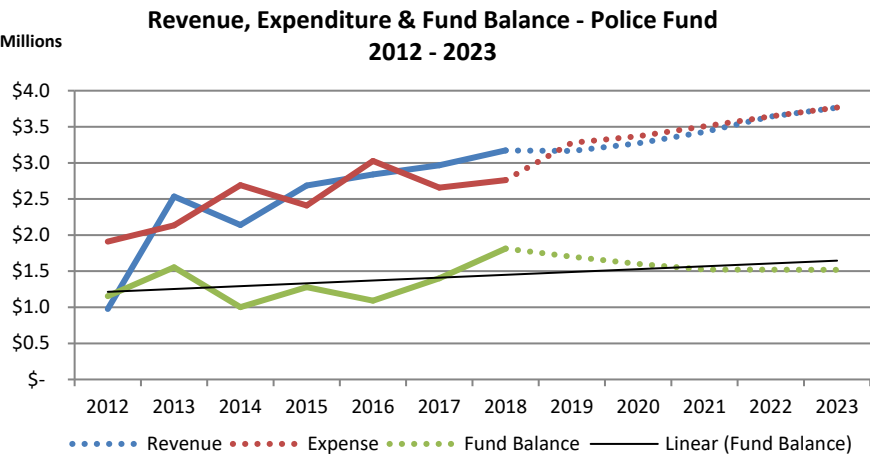
The approved 2018 budget in the Police fund includes an interfund transfer of \$22.5 thousand. The purpose of the transfer is to provide funding to the Debt Service (401) fund to meet the department’s financial obligations on the LGIF loan for the construction of the MARCS tower. We would anticipate making this transfer between the funds during the month of February.

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



The chart above plots monthly revenue, expenditures and fund balance since January 2013. 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 2013. The fund has experienced periods of growth and, 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, revenues and expenditures have been closely matched. 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 2020, and then remain mostly stable (though declining slightly) through 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
JANUARY 2019 YTD ANALYSIS - Police Fund (208)

	YTD 2019	2019 Budget	YTD Uncollected Balance	% Collected	YTD 2018	2018 Budget	YTD Uncollected Balance	% Collected	YTD 2019 H/(L) YTD 2018	% H/(L)
Beginning Fund Balance	\$ 1,812,715	\$ 1,812,715			\$ 1,401,017	\$ 1,401,017				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	208,040	3,036,521	2,828,481	6.85%	224,837	2,893,315	2,668,478	7.77%	(16,796)	-7.47%
Total Taxes	\$ 208,040	\$ 3,036,521	\$ 2,828,481	6.85%	\$ 224,837	\$ 2,893,315	\$ 2,668,478	7.77%	\$ (16,796)	-7.47%
Intergovernmental										
State-Shared Revenues	\$ -	\$ 9,000	\$ 9,000	0.00%	\$ -	\$ 11,800	\$ 11,800	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	-	16,689	16,689	0.00%	16,689	-	(16,689)	100.00%	(16,689)	-100.00%
Total Intergovernmental	\$ -	\$ 25,689	\$ 25,689	0.00%	\$ 16,689	\$ 11,800	\$ (4,889)	141.43%	\$ (16,689)	-100.00%
Charges for Service										
General Government Fees	\$ 310	\$ 9,100	\$ 8,790	3.40%	\$ 582	\$ 9,100	\$ 8,518	6.39%	\$ (272)	-46.80%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 310	\$ 9,100	\$ 8,790	3.40%	\$ 582	\$ 9,100	\$ 8,518	6.39%	\$ (272)	-46.80%
Fines & Forfeitures										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	500	500	0.00%	-	500	500	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ 500	\$ 500	0.00%	\$ -	\$ 500	\$ 500	0.00%	\$ -	0.00%
Special Assessments										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 4,038	\$ 16,350	\$ 12,312	24.70%	\$ 1,862	\$ 12,500	\$ 10,638	14.89%	\$ 2,176	116.90%
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	613	76,000	75,387	0.81%	25,626	61,000	35,374	42.01%	(25,013)	-97.61%
Total Other Sources	\$ 4,651	\$ 92,350	\$ 87,699	5.04%	\$ 27,488	\$ 73,500	\$ 46,012	37.40%	\$ (22,837)	-83.08%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 213,001	\$ 3,164,160	\$ 2,951,159	6.73%	\$ 269,596	\$ 2,988,215	\$ 2,718,619	9.02%	\$ (56,594)	-20.99%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 213,001	\$ 3,164,160	\$ 2,951,159	6.73%	\$ 269,596	\$ 2,988,215	\$ 2,718,619	9.02%	\$ (56,594)	-20.99%

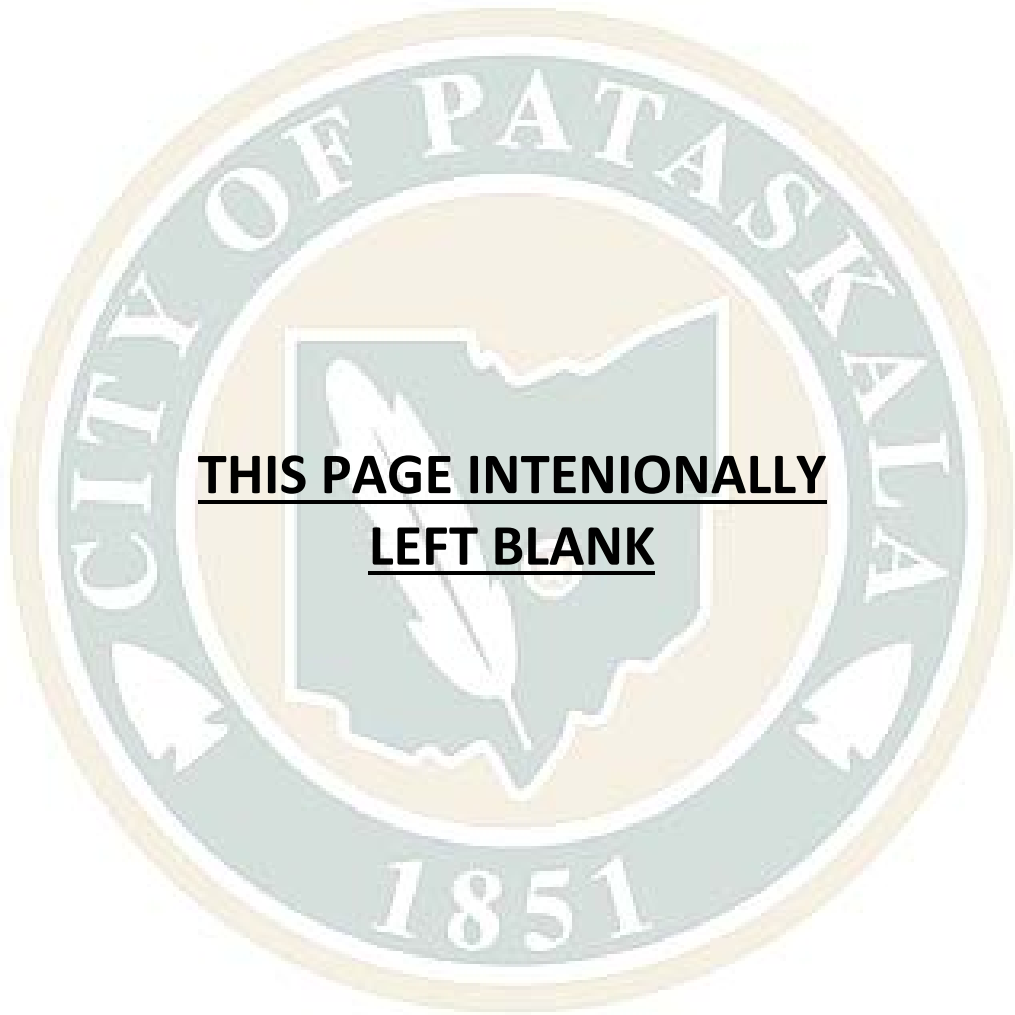
	YTD 2019	2019 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2018	YTD 2019 H/(L) YTD 2018	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 286,990	\$ 2,407,520	\$ 2,120,529	88.08%	\$ 388,889	\$ 1,731,640	71.93%	\$ 338,823	\$ (51,832)	-15.30%
Contractual Services	44,872	211,534	166,662	78.79%	22,262	144,400	68.26%	60,562	(15,689)	-25.91%
General Operating	20,998	512,534	491,536	95.90%	157,711	333,824	65.13%	18,314	2,684	14.65%
Capital Outlay	-	123,293	123,293	-100.00%	-	123,293	100.00%	-	-	0.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	22,500	22,500	-100.00%	-	22,500	100.00%	-	-	0.00%
Grand Total Expenditures	\$ 352,861	\$ 3,277,381	\$ 2,924,520	89.23%	\$ 568,863	\$ 2,355,657	71.88%	\$ 417,699	\$ (64,838)	-15.52%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ (22,500)	\$ 22,500	-100.00%	\$ -	\$ 22,500	-100.00%	\$ -	\$ -	0.00%
Total Adjustments	\$ -	\$ (22,500)	\$ (22,500)	-100.00%	\$ -	\$ 22,500	100.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 352,861	\$ 3,254,881	\$ 2,902,020	89.16%	\$ 568,863	\$ 2,333,157	71.68%	\$ 417,699	\$ (64,838)	-15.52%
Ending Fund Balance	\$ 1,672,855	\$ 1,699,494	\$ 1,699,494	51.86%	\$ 1,103,992			\$ 1,252,914	\$ 419,942	33.52%

CITY OF PATASKALA, OHIO
2019 REVENUE BUDGET ANALYSIS - Police Fund (208)
THROUGH JANUARY 31, 2019

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	\$ 213,001.21	\$ 3,164,160.00	\$ 2,951,158.79	\$ 3,164,160.00	\$ -
Taxes	\$ 208,040.41	\$ 3,036,521.00	\$ 2,828,480.59	\$ 3,036,521.00	\$ -
Income Taxes	\$ 208,040.41	\$ 3,036,521.00	\$ 2,828,480.59	\$ 3,036,521.00	\$ -
Intergovernmental	\$ -	\$ 25,689.00	\$ 25,689.00	\$ 25,689.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ -	\$ 16,689.00	\$ 16,689.00	\$ 16,689.00	\$ -
State-Shared Revenues	\$ -	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ -
Charges for Service	\$ 309.55	\$ 9,100.00	\$ 8,790.45	\$ 9,100.00	\$ -
General Government Fees	\$ 309.55	\$ 9,100.00	\$ 8,790.45	\$ 9,100.00	\$ -
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Other Fines & Forfeitures	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 4,651.25	\$ 92,350.00	\$ 87,698.75	\$ 92,350.00	\$ -
Investment Income	\$ 4,038.16	\$ 16,350.00	\$ 12,311.84	\$ 16,350.00	\$ -
Other Miscellaneous Revenue	\$ 613.09	\$ 76,000.00	\$ 75,386.91	\$ 76,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 213,001.21	\$ 3,164,160.00	\$ 2,951,158.79	\$ 3,164,160.00	\$ -

CITY OF PATASKALA, OHIO
2019 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JANUARY 31, 2019

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	\$ 352,861.06	\$ 568,862.80	\$ 3,277,381.00	\$ 2,355,657.14	\$ 3,176,826.00	\$ 100,555.00	\$ -
General Government	\$ 36,425.62	\$ 6,864.15	\$ 120,277.00	\$ 76,987.23	\$ 120,277.00	\$ -	\$ -
Salary & Related	\$ -	\$ -	\$ 6,357.00	\$ 6,357.00	\$ 6,357.00	\$ -	\$ -
Contractual Services	\$ 36,425.62	\$ 6,864.15	\$ 108,920.00	\$ 65,630.23	\$ 108,920.00	\$ -	\$ -
General Operating	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 3,125.00	\$ 1,859.50	\$ 49,984.50	\$ 45,000.00	\$ 45,000.00	\$ 4,984.50	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 3,125.00	\$ 1,859.50	\$ 49,984.50	\$ 45,000.00	\$ 45,000.00	\$ 4,984.50	\$ -
Finance	\$ 20,562.21	\$ 18,732.98	\$ 283,921.96	\$ 244,626.77	\$ 282,089.00	\$ 1,832.96	\$ -
Salary & Related	\$ 9,209.98	\$ 10,890.76	\$ 85,217.03	\$ 65,116.29	\$ 84,874.00	\$ 343.03	\$ -
Contractual Services	\$ 290.71	\$ 6,404.22	\$ 16,454.93	\$ 9,760.00	\$ 15,265.00	\$ 1,189.93	\$ -
General Operating	\$ 11,061.52	\$ 1,438.00	\$ 182,250.00	\$ 169,750.48	\$ 181,950.00	\$ 300.00	\$ -
Parks, Lands & Municipal Facilities	\$ 3,148.42	\$ 19,401.51	\$ 71,008.80	\$ 48,458.87	\$ 68,250.00	\$ 2,758.80	\$ -
Contractual Services	\$ 324.00	\$ 1,526.00	\$ 15,500.00	\$ 13,650.00	\$ 15,250.00	\$ 250.00	\$ -
General Operating	\$ 2,824.42	\$ 17,875.51	\$ 55,508.80	\$ 34,808.87	\$ 53,000.00	\$ 2,508.80	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 289,599.81	\$ 522,004.66	\$ 2,729,688.74	\$ 1,918,084.27	\$ 2,638,710.00	\$ 90,978.74	\$ -
Salary & Related	\$ 277,780.43	\$ 377,998.73	\$ 2,315,945.57	\$ 1,660,166.41	\$ 2,262,108.00	\$ 53,837.57	\$ -
Contractual Services	\$ 4,707.00	\$ 5,608.00	\$ 20,675.00	\$ 10,360.00	\$ 19,720.00	\$ 955.00	\$ -
General Operating	\$ 7,112.38	\$ 138,397.93	\$ 269,775.17	\$ 124,264.86	\$ 233,589.00	\$ 36,186.17	\$ -
Capital Outlay	\$ -	\$ -	\$ 123,293.00	\$ 123,293.00	\$ 123,293.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00	\$ -	\$ -
Grand Total	\$ 352,861.06	\$ 568,862.80	\$ 3,277,381.00	\$ 2,355,657.14	\$ 3,176,826.00	\$ 100,555.00	\$ -



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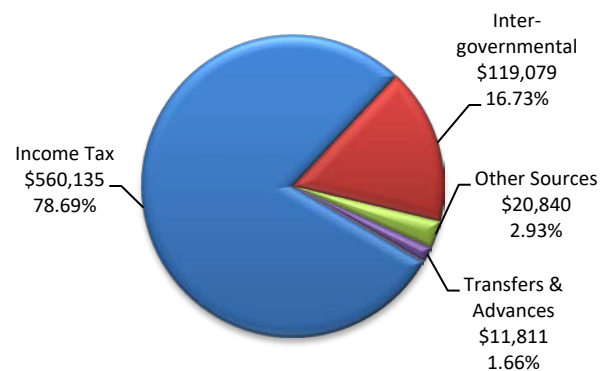
Capital Improvements Fund (301)

Revenue – The Capital Improvements Fund has a 2019 revenue budget of approximately \$711.9 thousand. The fund's primary revenue sources are income taxes, intergovernmental revenues and interfund transfers. On a year to-date basis, the Capital Improvements fund has been credited with total revenue of approximately \$40.6 thousand, which represents 5.7% of budget. Excluding the impact of \$118.6 thousand in grant/loan and \$11.8 thousand in interfund transfer revenue from the equation results in a collection rate of 6.98% of budget. The adjusted one-month total is somewhat below budget and is due to below-budget income tax collections. The fund is slated to receive a 9.5% allocation of income tax revenues in 2019, which is up from the 2.0% allocation rate to the fund in 2018.

**YTD Capital Improvements Fund
Revenue by Source**

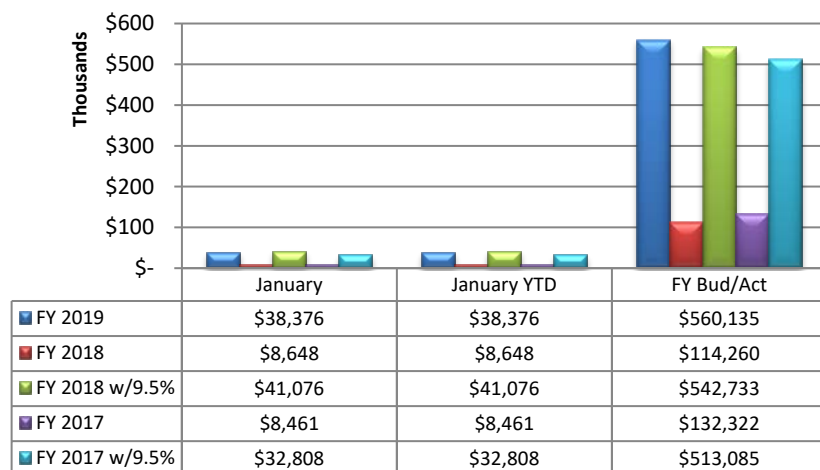


**Capital Improvements Fund
Revenue Budget**



For 2019, other than \$68.5 thousand in ODNR grant funding for the Liberty Park project and \$50.0 thousand from ODOT for the Mink Street Phase II project, income taxes were the primary external revenue source for the Capital Improvements fund. Income tax collections in January were \$38.4 thousand and represent 6.85% of the 2019 budget. Collections are up by \$29.7 thousand (344%) when compared to the same period in 2018. In 2018, the January collections were equal to 7.57% of the full-year collections, and in 2017 the rate was 6.39%. The increase in the fund's 2019 allocation rate from 2.0% to 9.5% had the effect of increasing the revenue credited to the fund by \$29.8 thousand. However, the overall reduced level of collections in January also resulted in a decline of \$0.1 thousand. The net impact of these variances is the overall increase in fund revenue of \$29.7 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

**Income Tax Collections
Capital Improvements Fund**



been modified. Taking the different allocation rates into consideration, the fund would have received \$2.7 thousand (6.57%) less in 2019 than 2018 had the allocation rate not been changed, and collections would have been \$5.6 thousand (16.97%) lower than 2017 collections.

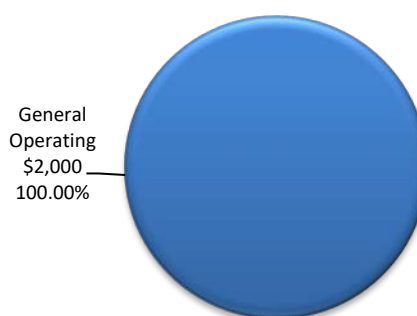
Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2019 of approximately \$526.8 thousand. Total spending through January 31 was \$2.0 thousand and is equal to 0.38% of the budget. Including encumbrances (e.g., purchase orders) of \$131.4 thousand in the total results in total spending equal to 25.32% of budget. Compared to the same one-month period in 2018 (and excluding transfers), the total is up by \$1.6 thousand (408%) and is due primarily to increased spending in the General Operating category.

Capital Fund Budget by Category



YTD Capital Fund Spending

(excludes encumbrances)



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2019 budget in this category is \$465.6 thousand, (88.39% of budget), and provides funding for the construction of a number of infrastructure improvements. Spending through January 31 was \$0 thousand and represents 0% of the category's budget. The primary planned expenditures in this category are related to the Mink Street Phase II improvements and Liberty Park improvement projects. The list of projects include es the following: (*asterisk indicates projects funded by prior-year carryover encumbrances)

Project Name	2019 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*	105,698	105,698	0
Town Hall improvements and repairs	200,000	0	200,000
Taylor Road/Cleveland Road Trail ROW work*	14,000	14,000	0
Foundation Park holding tank project	11,000	1,905	9,095
Liberty Park improvements	91,439	0	91,439
Broad Street intersection pedestrian improvements	15,000	0	15,000
Municipal Park security lighting	8,700	0	8,700
Liberty Park trail and bridge improvements	10,000	0	10,000
GRAND TOTAL	\$465,630	\$131,396	\$334,234

Contractual services is another major expense category in the general fund. The 2019 budget in this category is \$20.0 thousand (3.8% of budget) and provides for non-employee personal services, principally

engineering and construction inspection services. Spending through January 31 was \$0 and there have been no purchase orders issued yet in this category. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We monitor this category closely throughout the year to ensure that spending remains within the approved budget. The projects planned in this category for 2019 include the following:

Project Name	2019 Budget	Spent and/or Encumbered	Unspent or Uncommitted
City Hall parking lot repairs	\$20,000	\$0	\$20,000
GRAND TOTAL	\$20,000	\$0	\$20,000

General Operating is the other remaining expense category in the Capital Improvements fund. The 2019 budget in this category is \$41.2 thousand (7.82% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through January 31 was \$2.0 thousand and represents 4.86% of the category’s budget. Although there is some planned project spending, the majority of the spending planned in this category in 2019 is for the payment of income tax collection fees and taxpayer refunds to RITA.

Project Name	2019 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Income tax collection fees and taxpayer refunds	\$33,172	\$2,000	\$31,172
LEADS Park athletic improvements	4,000	0	4,000
Other miscellaneous park improvements	4,000	0	4,000
GRAND TOTAL	\$41,172	\$2,000	\$39,172

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 2018 with an unencumbered balance of \$866.8 thousand, which was up by \$533.6 thousand (160.1%) from FY 2017 and is equal to 72.8% of FY 2018 spending. In comparison, the 2019 budget projects a year-end fund balance of \$1.18 million, which would equate to a reserve ratio equal to 224.24% of expenditures. The significantly higher ratio at year-end 2019 is the result of dramatically lower spending planned from this fund during the year.

CITY OF PATASKALA, OHIO
JANUARY 2019 YTD ANALYSIS - Capital Improvements Fund (301)

	YTD 2019	2019 Budget	YTD Uncollected Balance	% Collected	YTD 2018	2018 Budget	YTD Uncollected Balance	% Collected	YTD 2019 H/(L) YTD 2018	% H/(L)
Beginning Fund Balance	\$ 996,259	\$ 996,259			\$ 1,164,860	\$ 1,164,860				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	38,376	560,135	521,759	6.85%	8,648	111,282	102,634	7.77%	29,729	343.78%
Total Taxes	\$ 38,376	\$ 560,135	\$ 521,759	6.85%	\$ 8,648	\$ 111,282	\$ 102,634	7.77%	\$ 29,729	343.78%
Intergovernmental										
State-Shared Revenues	\$ -	\$ 500	\$ 500	0.00%	\$ -	\$ 500	\$ 500	0.00%	\$ -	0.00%
Grants & Loans	-	118,579	118,579	0.00%	-	4,966,120	4,966,120	0.00%	-	0.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ 119,079	\$ 119,079	0.00%	\$ -	\$ 4,966,620	\$ 4,966,620	0.00%	\$ -	0.00%
Charges for Service										
General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines & Forfeitures										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 2,219	\$ 20,840	\$ 18,621	10.65%	\$ 1,548	\$ 20,330	\$ 18,782	7.61%	\$ 671	43.38%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Other Sources	\$ 2,219	\$ 20,840	\$ 18,621	10.65%	\$ 1,548	\$ 20,330	\$ 18,782	7.61%	\$ 671	43.38%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ 11,811	\$ 11,811	0.00%	\$ -	\$ 600,000	\$ 600,000	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ 11,811	\$ 11,811	0.00%	\$ -	\$ 600,000	\$ 600,000	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 40,596	\$ 711,865	\$ 671,269	5.70%	\$ 10,196	\$ 5,698,232	\$ 5,688,036	0.18%	\$ 30,400	298.17%
Adjustments:										
- Elim Impact of Interfund transfers/advances	\$ -	\$ (11,811)	\$ 11,811	-100.00%	\$ -	\$ (600,000)	\$ 600,000	-100.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (11,811)	\$ 11,811	-100.00%	\$ -	\$ (600,000)	\$ 600,000	-100.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 40,596	\$ 700,054	\$ 659,458	5.80%	\$ 10,196	\$ 5,098,232	\$ 5,088,036	0.20%	\$ 30,400	298.17%

	YTD 2019	2019 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2018	YTD 2019 H/(L) YTD 2018	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Contractual Services	-	20,000	20,000	-100.00%	-	20,000	100.00%	-	-	0.00%
General Operating	2,000	41,172	39,172	95.14%	-	39,172	95.14%	393	1,607	408.44%
Capital Outlay	-	465,630	465,630	-100.00%	131,396	334,234	71.78%	-	-	0.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 2,000	\$ 526,802	\$ 524,802	99.62%	\$ 131,396	\$ 393,406	74.68%	\$ 393	\$ 1,607	408.44%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 2,000	\$ 526,802	\$ 524,802	99.62%	\$ 131,396	\$ 393,406	74.68%	\$ 393	\$ 1,607	408.44%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,034,855	\$ 1,181,322	\$ 1,181,322	224.24%	\$ 903,459			\$ 1,174,662	\$ (139,807)	-11.90%

CITY OF PATASKALA, OHIO
2019 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (301)
THROUGH JANUARY 31, 2019

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	\$ 40,595.74	\$ 711,865.00	\$ 671,269.26	\$ 711,865.00	\$ -
Taxes	\$ 38,376.38	\$ 560,135.00	\$ 521,758.62	\$ 560,135.00	\$ -
Income Taxes	\$ 38,376.38	\$ 560,135.00	\$ 521,758.62	\$ 560,135.00	\$ -
Intergovernmental	\$ -	\$ 119,079.00	\$ 119,079.00	\$ 119,079.00	\$ -
Grants & Loans	\$ -	\$ 118,579.00	\$ 118,579.00	\$ 118,579.00	\$ -
State-Shared Revenues	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 2,219.36	\$ 20,840.00	\$ 18,620.64	\$ 20,840.00	\$ -
Investment Income	\$ 2,219.36	\$ 20,840.00	\$ 18,620.64	\$ 20,840.00	\$ -
Other Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ 11,811.00	\$ 11,811.00	\$ 11,811.00	\$ -
Transfers & Advances	\$ -	\$ 11,811.00	\$ 11,811.00	\$ 11,811.00	\$ -
Grand Total	\$ 40,595.74	\$ 711,865.00	\$ 671,269.26	\$ 711,865.00	\$ -

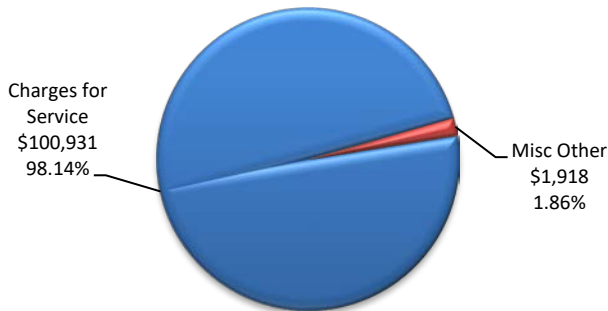
CITY OF PATASKALA, OHIO
2019 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JANUARY 31, 2019

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	\$ 1,999.88	\$ 131,396.02	\$ 526,802.30	\$ 393,406.40	\$ 397,311.00	\$ 129,491.30	\$ -
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 1,999.88	\$ -	\$ 33,172.00	\$ 31,172.12	\$ 33,172.00	\$ -	\$ -
General Operating	\$ 1,999.88	\$ -	\$ 33,172.00	\$ 31,172.12	\$ 33,172.00	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ -	\$ 15,904.72	\$ 363,139.00	\$ 347,234.28	\$ 349,139.00	\$ 14,000.00	\$ -
Contractual Services	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -
General Operating	\$ -	\$ -	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ 15,904.72	\$ 335,139.00	\$ 319,234.28	\$ 321,139.00	\$ 14,000.00	\$ -
Public Service	\$ -	\$ 115,491.30	\$ 130,491.30	\$ 15,000.00	\$ 15,000.00	\$ 115,491.30	\$ -
Capital Outlay	\$ -	\$ 115,491.30	\$ 130,491.30	\$ 15,000.00	\$ 15,000.00	\$ 115,491.30	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,999.88	\$ 131,396.02	\$ 526,802.30	\$ 393,406.40	\$ 397,311.00	\$ 129,491.30	\$ -

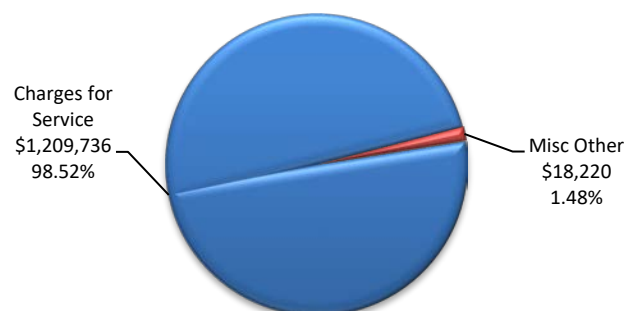
Water Operations Fund (601)

Revenue – The Water Operations fund’s primary revenue sources are charges for service and other sources, and it has a 2019 revenue budget of approximately \$1.23 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$102.8 thousand, which represents 8.38% of budget. The total revenue amount is up by only \$0.1 thousand (0.05%) when compared against the same one-month period in 2018.

YTD Water Fund Revenue by Source



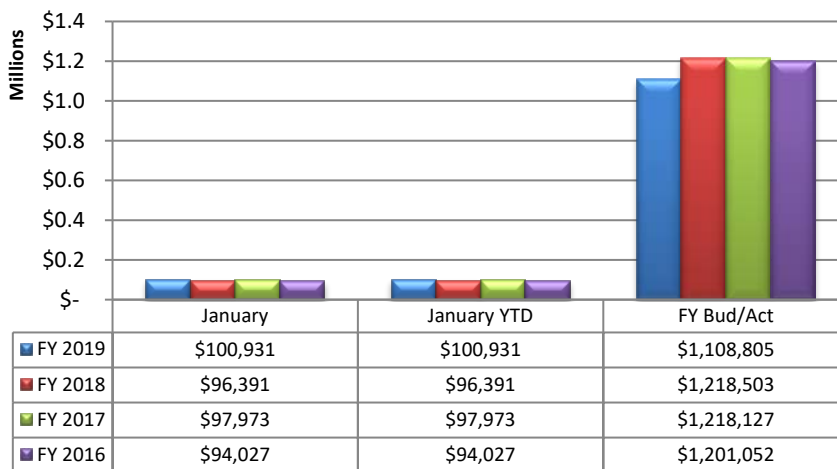
Water Fund Revenue - Budget



Charges for service represent the primary revenue category in this fund and are generated by water customer billings. Year to-date revenues credited to the fund are \$100.9 thousand, or 8.34% of budget. In

comparison, collections for the same one-month period in 2018 were \$96.41 and were about 7.91% of full-year collections. The 2019 collections amount to date represents an increase of \$4.5 thousand (4.71%) in 2019 over the 2018 collections.

Usage Fee Collections - Water Fund



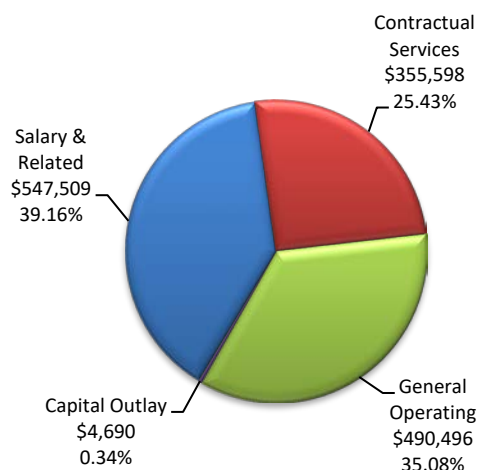
The other category, Other Sources has a 2019 budget of \$18.2 thousand. These revenues vary widely in nature and are relatively insignificant to the total. To date, the city has received \$1.9 thousand, and the

revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges.

Expenditures – The Water Operations fund has a total appropriated expenditure budget for 2019 of nearly \$1.4 million. Total spending through January 31 was approximately \$113.1 thousand, or 8.09% of budget. Including encumbrances (e.g., purchase orders) of \$614.3 thousand in the total results in total committed spending equal to 52.02% of budget. Compared to the same one-month period in 2018 (and

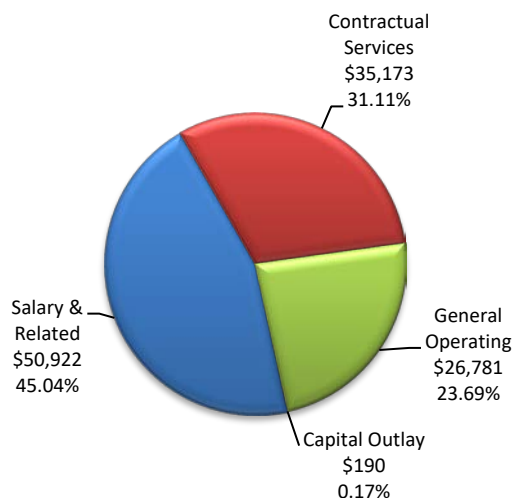
excluding transfers), the total is down by \$27.8 thousand (19.74%) and is due primarily to decreased spending in the Salary & Related and General Operating categories.

Water Fund Budget by Category



YTD Water Fund Spending

(excludes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2019 budget of \$547.5 thousand, or 39.16% of the fund's budget. Spending through January 31 was \$50.9 thousand and is equal to 9.3% of budget. The negative budget variance (\$5.3 thousand above budget) is primarily the result of the city funding a greater share of the 2019 employee HRA accounts early in the year and the increased cost of the insurance premiums. This is expected as the city pays for the first dollars (\$1,500/\$3,000) of employee and dependent medical insurance claims. Spending in this category is down by \$18.6 thousand (26.79%) from the level in 2018 and is the result of the city funding the 2017 employee medical insurance runout claims in January 2018 which will not recur in 2019.

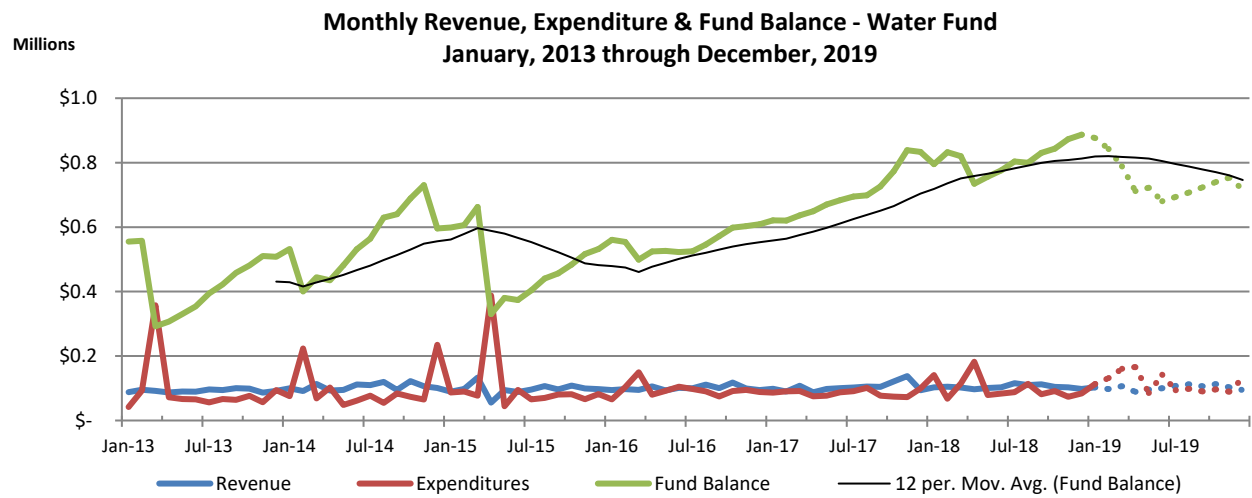
General operating expenses represent the other major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2019 budget of \$490.5 thousand, or 35.08% of the fund budget. Spending through January 31 was \$26.8 thousand, or 5.46% of budget. Including encumbrances of \$378.7 thousand in the calculation results in a total spending commitment of \$405.4 thousand, or 82.66% of budget. Many of these 2019 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances. Spending in this category is down by \$8.4 thousand (23.89%) when compared to the same one-month period in 2018.

The approved 2019 budget in the Water Operations fund did not provide for an interfund transfer of to the Water Debt Service (604) fund to assist in meeting the department's debt service financial obligations. Although a transfer of \$100,000 was required in 2018, the operating budgets did not provide for any interfund transfers during the prior two years (2016 and 2017). The Water Capital Improvements (602) fund is capable of providing the debt service funding, although it was projected to a bit short in 2018, thus the required funds transfer.

Fund Balance – The Water Operations fund is the primary operating account for the city from which expenses associated with the operation of the city's water treatment and distribution operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can

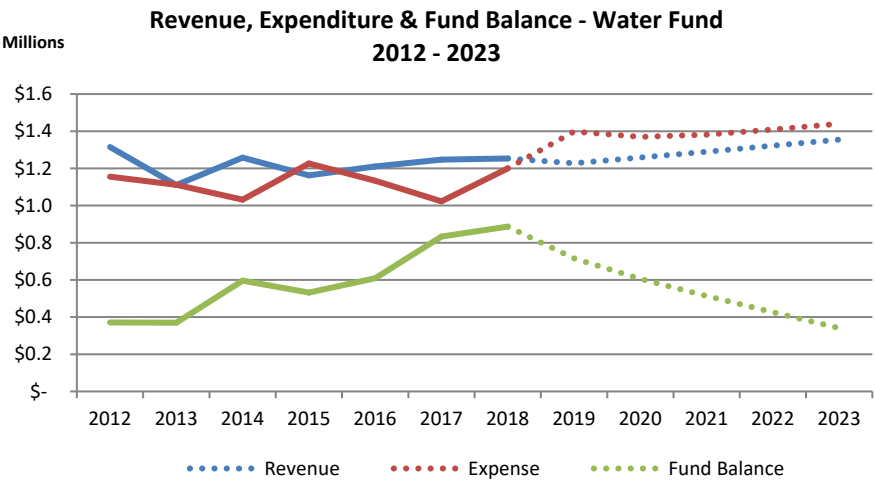
be used in future periods to stabilize fluctuations in revenues, or during periods of greater than typical spending. Evaluating the fund balance (and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the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

The chart below plots revenue, expenditures and fund balance since January 2013. 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 is \$58.7 thousand (7.9%) higher than year-end 2017 and is equal to 62.82% of FY 2018 spending. In contrast, the FY 2019 budget projects a year-end fund balance of \$714.5 thousand, which would equate to a reserve ratio equal to 51.24% of expenditures. The fund ended 2017 with an unencumbered fund balance of \$746.4 thousand, an increase of \$205.6 thousand (38%) from year-end 2016.

As you can see from the chart above, the balance in the Water Utility fund has been fluctuating between \$292 thousand and \$887 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 March 2013, March 2014, April 2015 and April 2018 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 2018, the year-end balance in the fund increased to approximately \$886.8 thousand. From 2019

through 2023, the fund balance is expected to decline to \$340.9 thousand at 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
JANUARY 2019 YTD ANALYSIS - Water Fund (601)

	YTD 2019	2019 Budget	YTD Uncollected Balance	% Collected	YTD 2018	2018 Budget	YTD Uncollected Balance	% Collected	YTD 2019 H/(L) YTD 2018	% H/(L)
Beginning Fund Balance	\$ 886,831	\$ 886,831			\$ 833,334	\$ 833,334				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental										
State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service										
General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Utility Charges	100,931	1,209,736	1,108,805	8.34%	96,391	1,185,474	1,089,083	8.13%	4,540	4.71%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 100,931	\$ 1,209,736	\$ 1,108,805	8.34%	\$ 96,391	\$ 1,185,474	\$ 1,089,083	8.13%	\$ 4,540	4.71%
Fines & Forfeitures										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 1,780	\$ 8,220	\$ 6,440	21.66%	\$ 969	\$ 4,640	\$ 3,671	20.88%	\$ 811	83.74%
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	138	10,000	9,862	1.38%	5,436	10,500	5,064	51.77%	(5,298)	-97.46%
Total Other Sources	\$ 1,918	\$ 18,220	\$ 16,302	10.53%	\$ 6,405	\$ 15,140	\$ 8,735	42.30%	\$ (4,487)	-70.05%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 102,849	\$ 1,227,956	\$ 1,125,107	8.38%	\$ 102,796	\$ 1,200,614	\$ 1,097,818	8.56%	\$ 53	0.05%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 102,849	\$ 1,227,956	\$ 1,125,107	8.38%	\$ 102,796	\$ 1,200,614	\$ 1,097,818	8.56%	\$ 53	0.05%

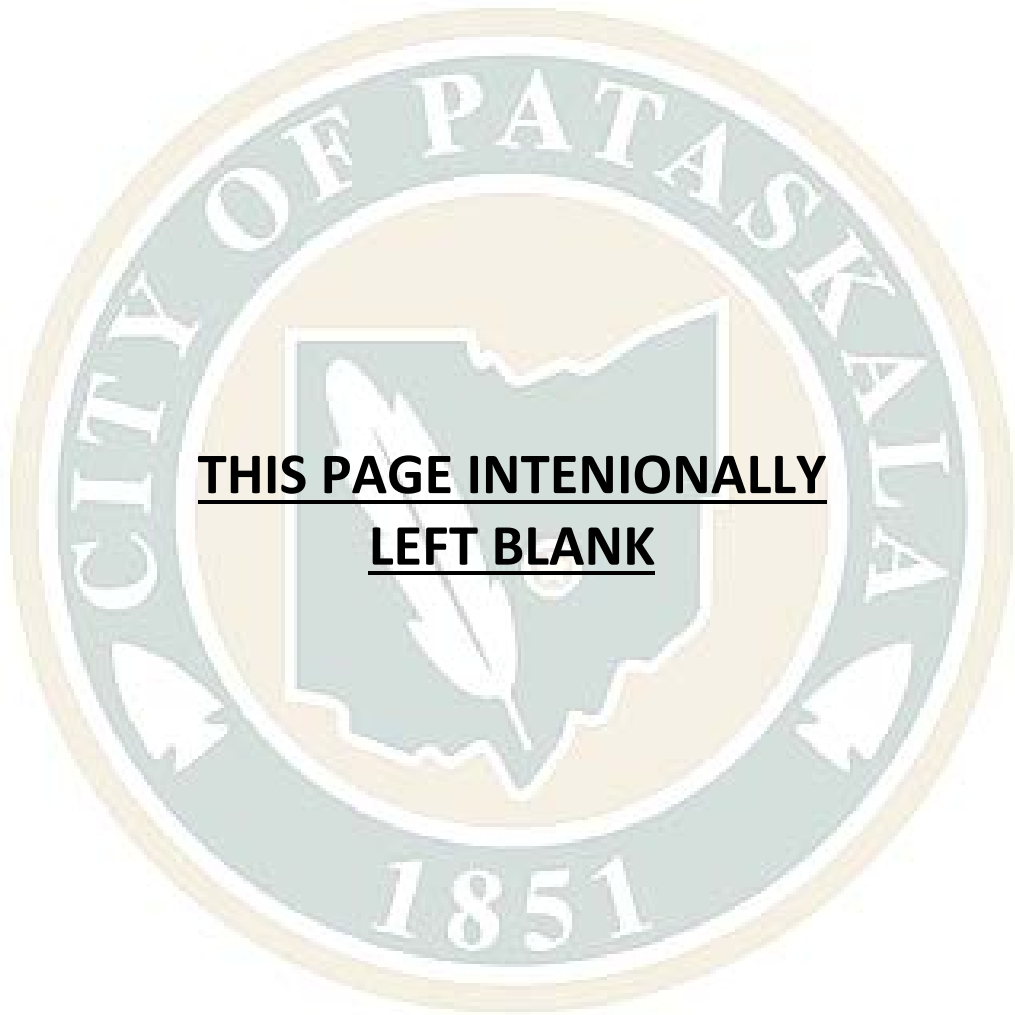
	YTD 2019	2019 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2018	YTD 2019 H/(L) YTD 2018	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 50,922	\$ 547,509	\$ 496,587	90.70%	\$ 96,757	\$ 399,831	73.03%	\$ 69,560	\$ (18,638)	-26.79%
Contractual Services	35,173	355,598	320,425	90.11%	138,310	182,115	51.21%	36,135	(962)	-2.66%
General Operating	26,781	490,496	463,716	94.54%	378,658	85,057	17.34%	35,187	(8,406)	-23.89%
Capital Outlay	190	4,690	4,500	95.95%	542	3,958	84.38%	-	190	100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 113,066	\$ 1,398,294	\$ 1,285,228	91.91%	\$ 614,267	\$ 670,960	47.98%	\$ 140,882	\$ (27,816)	-19.74%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 113,066	\$ 1,398,294	\$ 1,285,228	91.91%	\$ 614,267	\$ 670,960	47.98%	\$ 140,882	\$ (27,816)	-19.74%
Ending Fund Balance	\$ 876,614	\$ 716,493			\$ 262,347			\$ 795,248	\$ 81,366	10.23%
		51.24%								

CITY OF PATASKALA, OHIO
2019 REVENUE BUDGET ANALYSIS - Water Operations Fund (601)
THROUGH JANUARY 31, 2019

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	\$ 102,849.29	\$ 1,227,956.00	\$ 1,125,106.71	\$ 1,227,956.00	\$ -
Charges for Service	\$ 100,930.97	\$ 1,209,736.00	\$ 1,108,805.03	\$ 1,209,736.00	\$ -
Utility	\$ 100,930.97	\$ 1,209,736.00	\$ 1,108,805.03	\$ 1,209,736.00	\$ -
Miscellaneous Revenue	\$ 1,918.32	\$ 18,220.00	\$ 16,301.68	\$ 18,220.00	\$ -
Investment Income	\$ 1,780.13	\$ 8,220.00	\$ 6,439.87	\$ 8,220.00	\$ -
Other Miscellaneous Revenue	\$ 138.19	\$ 10,000.00	\$ 9,861.81	\$ 10,000.00	\$ -
Grand Total	\$ 102,849.29	\$ 1,227,956.00	\$ 1,125,106.71	\$ 1,227,956.00	\$ -

CITY OF PATASKALA, OHIO
2019 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JANUARY 31, 2019

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	\$ 113,066.14	\$ 614,267.29	\$ 1,398,293.66	\$ 670,960.23	\$ 1,326,256.00	\$ 72,037.66	\$ -
General Government	\$ 33,801.50	\$ 30,465.73	\$ 217,441.24	\$ 153,174.01	\$ 213,937.00	\$ 3,504.24	\$ -
Salary & Related	\$ 6,822.45	\$ 11,406.87	\$ 67,451.24	\$ 49,221.92	\$ 65,517.00	\$ 1,934.24	\$ -
Contractual Services	\$ 26,979.05	\$ 19,058.86	\$ 145,990.00	\$ 99,952.09	\$ 144,420.00	\$ 1,570.00	\$ -
General Operating	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -
Court & Legal	\$ 3,125.00	\$ 1,375.00	\$ 62,000.00	\$ 57,500.00	\$ 57,500.00	\$ 4,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 3,125.00	\$ 1,375.00	\$ 62,000.00	\$ 57,500.00	\$ 57,500.00	\$ 4,500.00	\$ -
Finance	\$ 7,682.77	\$ 16,561.69	\$ 92,209.49	\$ 67,965.03	\$ 90,802.00	\$ 1,407.49	\$ -
Salary & Related	\$ 7,392.04	\$ 8,869.62	\$ 68,187.69	\$ 51,926.03	\$ 67,900.00	\$ 287.69	\$ -
Contractual Services	\$ 290.73	\$ 6,334.07	\$ 21,609.80	\$ 14,985.00	\$ 20,490.00	\$ 1,119.80	\$ -
General Operating	\$ -	\$ 1,358.00	\$ 2,412.00	\$ 1,054.00	\$ 2,412.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Utility	\$ 68,456.87	\$ 565,864.87	\$ 1,026,642.93	\$ 392,321.19	\$ 964,017.00	\$ 62,625.93	\$ -
Salary & Related	\$ 36,707.67	\$ 76,480.02	\$ 411,870.37	\$ 298,682.68	\$ 391,016.00	\$ 20,854.37	\$ -
Contractual Services	\$ 4,778.28	\$ 111,542.27	\$ 125,998.13	\$ 9,677.58	\$ 98,828.00	\$ 27,170.13	\$ -
General Operating	\$ 26,780.92	\$ 377,300.22	\$ 484,084.43	\$ 80,003.29	\$ 469,673.00	\$ 14,411.43	\$ -
Capital Outlay	\$ 190.00	\$ 542.36	\$ 4,690.00	\$ 3,957.64	\$ 4,500.00	\$ 190.00	\$ -
Grand Total	\$ 113,066.14	\$ 614,267.29	\$ 1,398,293.66	\$ 670,960.23	\$ 1,326,256.00	\$ 72,037.66	\$ -

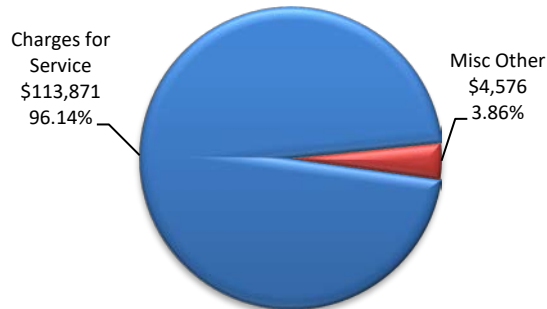


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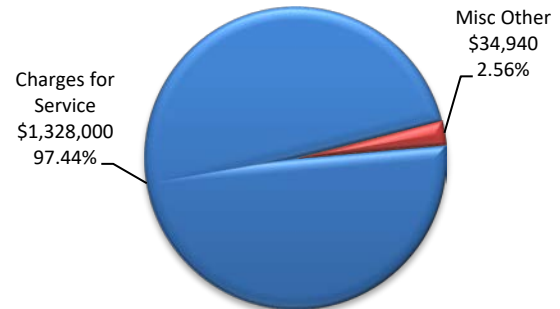
Sewer Operations Fund (651)

Revenue – The Sewer Operations fund’s primary revenue sources are charges for service and other sources, and the fund has a 2019 revenue budget of approximately \$1.36 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$118.4 thousand, which represents 8.69% of budget. The total is down by \$2.0 thousand (1.68%) from the same one-month period in 2018.

YTD Sewer Fund Revenue by Source



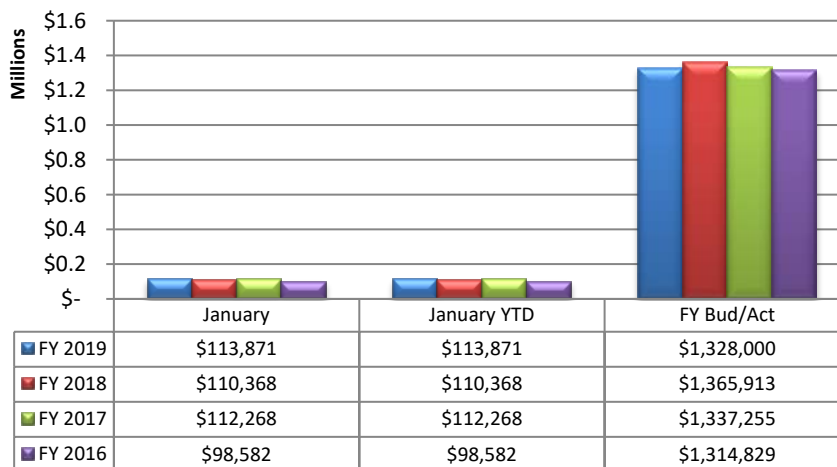
Sewer Fund Revenue - Budget



Charges for service represent the primary revenue category in this fund and have a 2019 budget of approximately \$1.33 million (97.44% of budget). Year to-date revenues credited to the fund are approximately \$113.9

thousand, or 8.57% of budget. In comparison, collections for the same one-month period in 2018 were \$110.4 thousand, an increase of \$3.5 thousand (3.17%) in 2019 over 2018 collections.

Usage Fee Collections - Sewer Fund



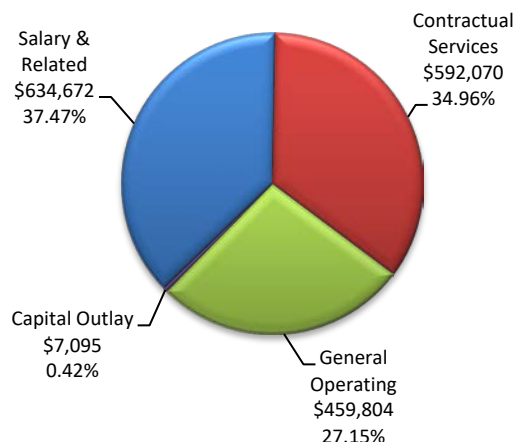
The other revenue category, Other Sources, has a 2019 budget of \$34.9 thousand. These revenues can vary widely and are not material to the total. To date, the city has received \$4.6 thousand, which

is \$5.5 thousand (54.69%) lower than FY 2018. The revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges.

Expenditures – The Sewer Operations fund has a total appropriated expenditure budget for 2019 of nearly \$1.7 million. Total spending through January 31 was approximately \$126.4 thousand, or 7.47% of budget. Including encumbrances (e.g., purchase orders) of \$607.2 thousand in the total results in total committed spending equal to 43.32% of budget. Compared to the same one-month period in 2018 (and

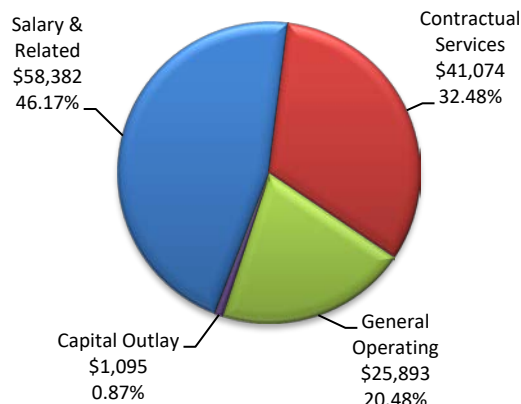
excluding transfers), the total is down by \$3.1 thousand (2.36%) and is due primarily to decreased spending in the Salary & Related budget category, partially offset by increased spending in the other categories.

Sewer Fund Budget by Category



YTD Sewer Fund Spending

(excludes encumbrances)



For 2019, the largest expense budget category for the Sewer fund is salaries, wages and other employee-related costs with a budget of \$634.7 thousand, or 37.47% of the total fund budget. Spending through January 31 was \$58.4 thousand, or 9.2% of budget. The negative budget variance (\$5.5 thousand above budget) is primarily the result of the city funding a greater share of the 2019 employee HRA accounts early in the year and the increased cost of the insurance premiums. This is expected as the city pays for the first dollars (\$1,500/\$3,000) of employee and dependent medical insurance claims. Spending in this category is down by \$19.8 thousand (25.33%) from the level in 2018 and is the result of the city funding the 2017 employee medical insurance runout claims in January 2018 which will not recur in 2019.

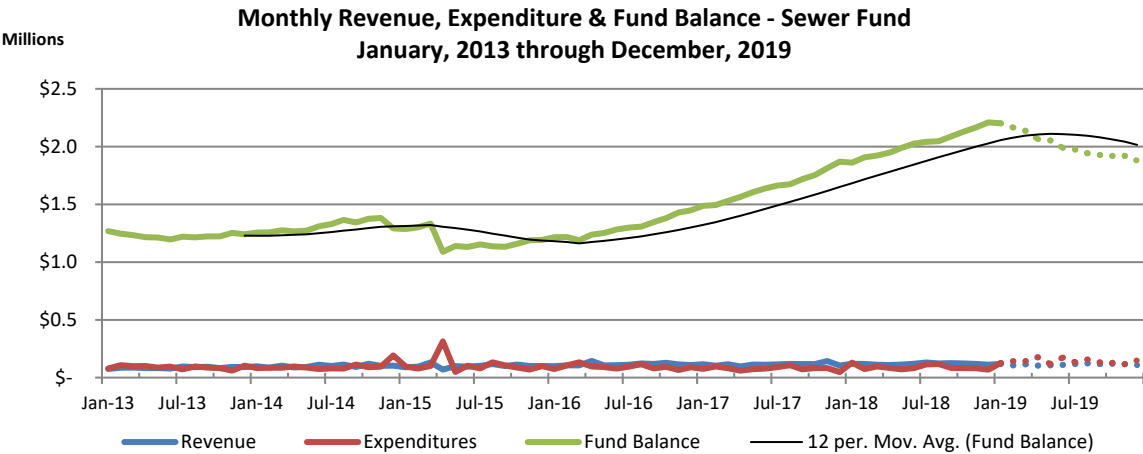
Contractual services is the next major expense category in the Sewer fund. The 2019 budget in this category is \$592.1 thousand (34.96% of budget) and provides for non-employee personal services. Spending through January 31 is \$41.1 thousand (6.94% of budget). Including encumbrances (e.g. purchase orders) in the total, results in a finding that 51.38% 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 and will continue to do so in 2019.

General operating expenditures represent another major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2019 budget of \$459.8 thousand, or 27.15% of the fund budget. Spending through January 31 was \$25.9 thousand, or 5.63% of budget. Including encumbrances (e.g., purchase orders) of \$238.0 thousand in the total results in a spending ratio of 57.4% of budget. Many of these 2019 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances. Compared to the same one-month period in 2018, spending in this category is up by \$6.3 thousand, or 31.95%.

The approved 2019 budget in the Sewer Operations fund did not include any interfund transfers, nor were there any authorized interfund transfers in 2016, 2017 or 2018. 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.

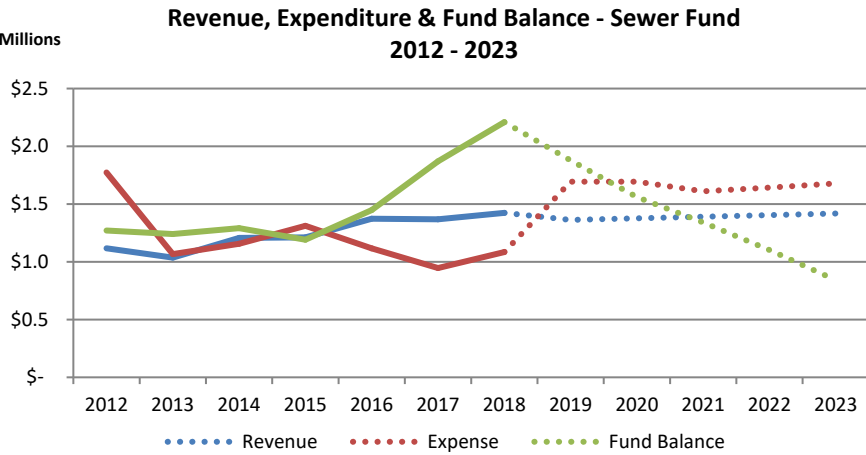
Fund Balance – The Sewer Operations fund is the primary operating account for the city from which expenses associated with the operation of the city’s waste water treatment operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used 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 2013. 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 2019 budget projects a year-end fund balance of \$1.88 million, which equates to a reserve ratio equal to 110.9% 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 6-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.



With the exception of periods in late-2014 and early-2015, revenues have tracked fairly closely to revenues over the six years covered by the graph, resulting in an upward sloping fund balance

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 bottom of previous page), with expenditures generally exceeding revenues. The fund is projected to end 2023 with a fund balance of \$841.4 thousand. The chart has been updated with the approved 2019 budget data through 2023.

CITY OF PATASKALA, OHIO
JANUARY 2019 YTD ANALYSIS - Sewer Fund (651)

		YTD 2019	2019 Budget	YTD Uncollected Balance	% Collected	YTD 2018	2018 Budget	YTD Uncollected Balance	% Collected	YTD 2019 H/(L) YTD 2018	% H/(L)
Beginning Fund Balance											
		\$ 2,209,171	\$ 2,209,171			\$ 1,869,848	\$ 1,869,848				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental	State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	113,871	1,328,000	1,214,129	8.57%	110,368	1,208,500	1,098,132	9.13%	3,503	3.17%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 113,871	\$ 1,328,000	\$ 1,214,129	8.57%	\$ 110,368	\$ 1,208,500	\$ 1,098,132	9.13%	\$ 3,503	3.17%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 4,434	\$ 22,440	\$ 18,006	19.76%	\$ 2,174	\$ 13,390	\$ 11,216	16.24%	\$ 2,261	103.99%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	141	12,500	12,359	1.13%	7,926	10,000	2,074	79.26%	(7,784)	-98.22%
	Total Other Sources	\$ 4,576	\$ 34,940	\$ 30,366	13.10%	\$ 10,100	\$ 23,390	\$ 13,290	43.18%	\$ (5,524)	-54.69%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 118,447	\$ 1,362,940	\$ 1,244,493	8.69%	\$ 120,468	\$ 1,231,890	\$ 1,111,422	9.78%	\$ (2,021)	-1.68%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 118,447	\$ 1,362,940	\$ 1,244,493	8.69%	\$ 120,468	\$ 1,231,890	\$ 1,111,422	9.78%	\$ (2,021)	-1.68%

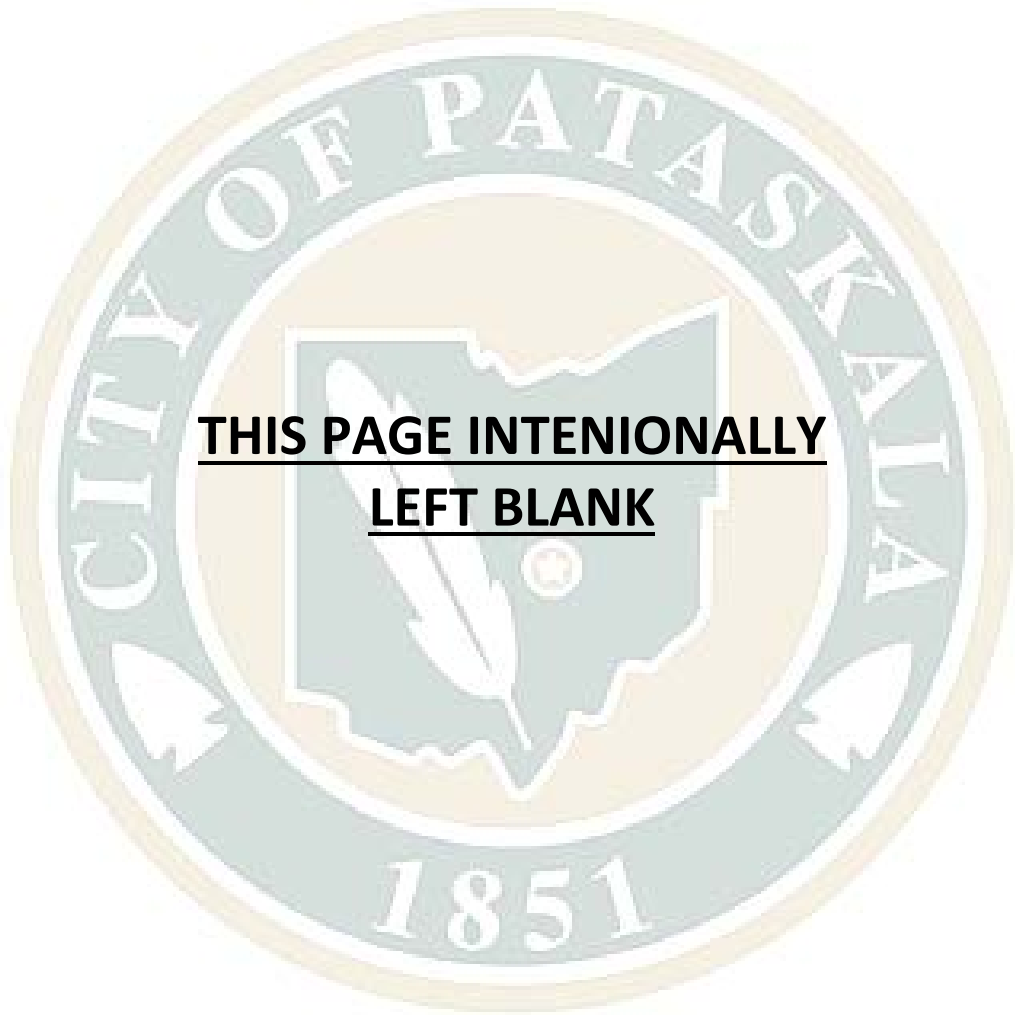
	YTD 2019	2019 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2018	YTD 2019 H/(L) YTD 2018	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 58,382	\$ 634,672	\$ 576,290	90.80%	\$ 105,480	\$ 470,810	74.18%	\$ 78,189	\$ (19,807)	-25.33%
Contractual Services	41,074	592,070	550,996	93.06%	263,152	287,845	48.62%	31,685	9,389	29.63%
General Operating	25,893	459,804	433,911	94.37%	238,013	195,898	42.60%	19,623	6,270	31.95%
Capital Outlay	1,095	7,095	6,000	84.57%	542	5,458	76.92%	-	1,095	100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 126,443	\$ 1,693,641	\$ 1,567,198	92.53%	\$ 607,187	\$ 960,011	\$ 129,497	\$ (3,054)	-2.36%
Adjustments:										
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 126,443	\$ 1,693,641	\$ 1,567,198	92.53%	\$ 607,187	\$ 960,011	\$ 129,497	\$ (3,054)	-2.36%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 2,201,174	\$ 1,878,470	\$ 1,593,987	110.91%	\$ 1,593,987	\$ 1,860,819	\$ 340,356	\$ 340,356	18.29%

CITY OF PATASKALA, OHIO
2019 REVENUE BUDGET ANALYSIS - Sewer Operations Fund (651)
THROUGH JANUARY 31, 2019

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	\$ 118,446.94	\$ 1,362,940.00	\$ 1,244,493.06	\$ 1,362,940.00	\$ -
Charges for Service	\$ 113,871.07	\$ 1,328,000.00	\$ 1,214,128.93	\$ 1,328,000.00	\$ -
Utility	\$ 113,871.07	\$ 1,328,000.00	\$ 1,214,128.93	\$ 1,328,000.00	\$ -
Miscellaneous Revenue	\$ 4,575.87	\$ 34,940.00	\$ 30,364.13	\$ 34,940.00	\$ -
Investment Income	\$ 4,434.49	\$ 22,440.00	\$ 18,005.51	\$ 22,440.00	\$ -
Other Miscellaneous Revenue	\$ 141.38	\$ 12,500.00	\$ 12,358.62	\$ 12,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 118,446.94	\$ 1,362,940.00	\$ 1,244,493.06	\$ 1,362,940.00	\$ -

CITY OF PATASKALA, OHIO
2019 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JANUARY 31, 2019

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	\$ 126,443.17	\$ 607,187.17	\$ 1,693,640.88	\$ 960,010.54	\$ 1,544,945.00	\$ 148,695.88	\$ -
General Government	\$ 22,063.58	\$ 28,375.27	\$ 171,048.68	\$ 120,609.83	\$ 169,537.00	\$ 1,511.68	\$ -
Salary & Related	\$ 6,823.04	\$ 10,706.81	\$ 66,751.18	\$ 49,221.33	\$ 65,517.00	\$ 1,234.18	\$ -
Contractual Services	\$ 15,240.54	\$ 17,668.46	\$ 101,797.50	\$ 68,888.50	\$ 101,520.00	\$ 277.50	\$ -
General Operating	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -
Court & Legal	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ -	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ -	\$ -
Finance	\$ 7,682.44	\$ 16,718.06	\$ 92,057.85	\$ 67,657.35	\$ 90,494.00	\$ 1,563.85	\$ -
Salary & Related	\$ 7,391.72	\$ 8,900.66	\$ 68,218.73	\$ 51,926.35	\$ 67,900.00	\$ 318.73	\$ -
Contractual Services	\$ 290.72	\$ 6,459.40	\$ 21,535.12	\$ 14,785.00	\$ 20,290.00	\$ 1,245.12	\$ -
General Operating	\$ -	\$ 1,358.00	\$ 2,304.00	\$ 946.00	\$ 2,304.00	\$ -	\$ -
Sewer Utility	\$ 96,697.15	\$ 562,093.84	\$ 1,390,534.35	\$ 731,743.36	\$ 1,244,914.00	\$ 145,620.35	\$ -
Salary & Related	\$ 44,166.83	\$ 85,872.68	\$ 499,701.68	\$ 369,662.17	\$ 488,182.00	\$ 11,519.68	\$ -
Contractual Services	\$ 25,542.58	\$ 239,023.69	\$ 428,737.47	\$ 164,171.20	\$ 342,000.00	\$ 86,737.47	\$ -
General Operating	\$ 25,892.86	\$ 236,655.10	\$ 455,000.32	\$ 192,452.36	\$ 408,732.00	\$ 46,268.32	\$ -
Capital Outlay	\$ 1,094.88	\$ 542.37	\$ 7,094.88	\$ 5,457.63	\$ 6,000.00	\$ 1,094.88	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 126,443.17	\$ 607,187.17	\$ 1,693,640.88	\$ 960,010.54	\$ 1,544,945.00	\$ 148,695.88	\$ -



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**CITY OF PATASKALA, OHIO
SUMMARY OF INVESTMENTS
AS OF JANUARY 31, 2019**

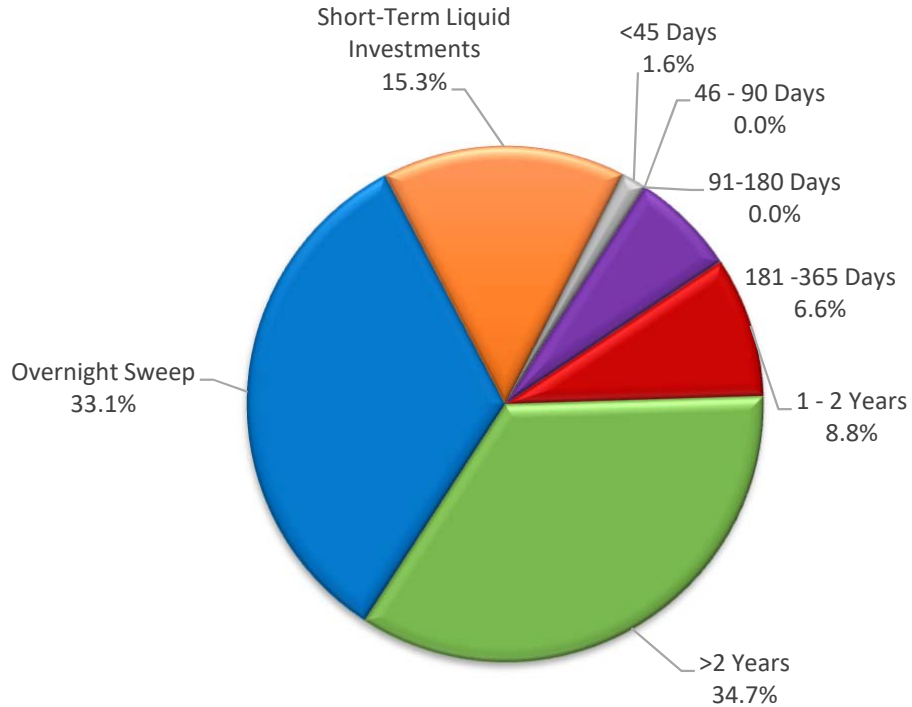
Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
Certificates of Deposit				
Bank CD	\$ 6,853,467.86	\$ 6,962,990.00	\$ (109,522.14)	2.280%
Non-Bank CD	735,981.75	743,078.00	(7,096.25)	2.861%
Total Certificates of Deposit	\$ 7,589,449.61	\$ 7,706,068.00	\$ (116,618.39)	2.336%
U.S. Government				
Treasury Bill	-	-	-	0.000%
Treasury Note	-	-	-	0.000%
Total US Government	\$ -	\$ -	\$ -	0.000%
Government Sponsored Enterprise (GSE) Securities				
FNMA	\$ -	\$ -	\$ -	0.000%
GNMA	-	-	-	0.000%
FHLMC	428,276.10	433,581.52	(5,305.42)	1.993%
FHLB	653,480.49	658,323.02	(4,842.53)	2.092%
FFCB	289,406.80	294,852.50	(5,445.70)	1.383%
Total GSE	\$ 1,371,163.39	\$ 1,386,757.04	\$ (15,593.65)	1.910%
Other Investments:				
Park National Bank Sweep	\$ 5,611,475.83	\$ 5,611,475.83	\$ -	2.158%
STAR Ohio	2,556,052.35	2,556,052.35	-	2.540%
Raymond James Money Market	27,209.86	27,209.86	-	1.760%
Total Other	\$ 8,194,738.04	\$ 8,194,738.04	\$ -	2.276%
Total Investment Portfolio	\$ 17,155,351.04	\$ 17,287,563.08	\$ (132,212.04)	2.273%

Investments by Institution:

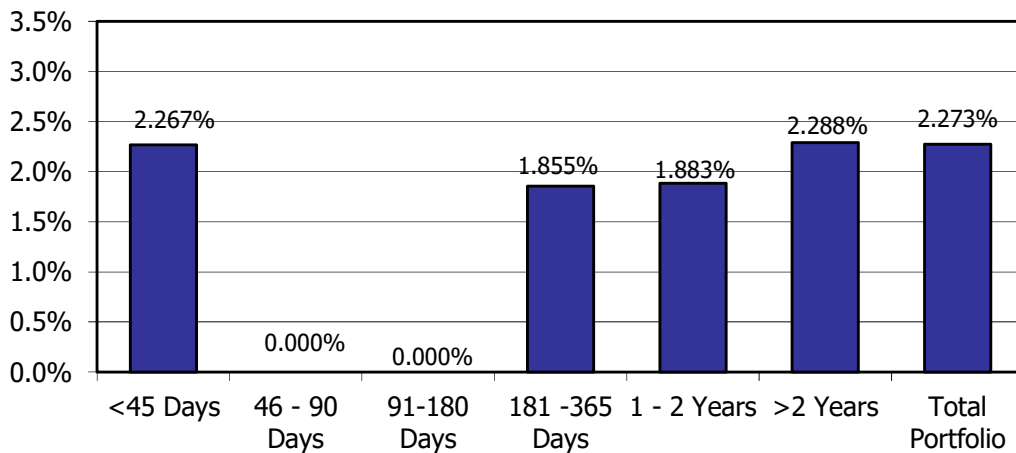
STAR Ohio	\$ 2,556,052.35	\$ 2,556,052.35	\$ -
Park National Bank	5,611,475.83	5,611,475.83	-
Raymond James	8,987,822.86	9,120,034.90	(132,212.04)
Total Investment Portfolio	\$ 17,155,351.04	\$ 17,287,563.08	\$ (132,212.04)

CITY OF PATASKALA, OHIO
INVESTMENT PORTFOLIO ANALYSIS
For the Period Ended January 31, 2019

Investment Maturity Composition



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



City of Pataskala Account Summary

Account No. 28852868

Closing Value \$8,987,822.86



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

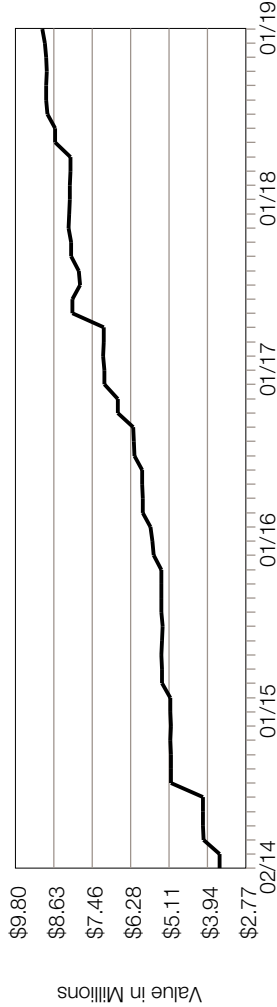
	This Statement	Year to Date
Beginning Balance	\$ 8,902,095.24	\$ 8,902,095.24
Deposits	\$ 0.00	\$ 0.00
Income	\$ 18,664.84	\$ 18,664.84
Withdrawals	\$ 0.00	\$ 0.00
Expenses	\$ 0.00	\$ 0.00
Change in Value	\$ 67,062.78	\$ 67,062.78
Ending Balance	\$ 8,987,822.86	\$ 8,987,822.86

Dollar-Weighted Performance

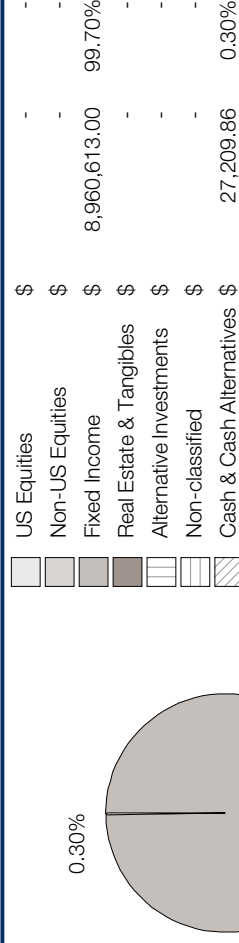
	YTD	2018	2017
Performance Inception 08/23/13	0.93%	0.51%	0.75%

See Understanding Your Statement for important information about these calculations.

Value Over Time



Asset Allocation Analysis



Cash & Cash Alternatives

Money Markets

Description	(Symbol)	Quantity	Price	Value	Estimated Income Yield	Estimated Annual Income
Eagle Class - JPMorgan U.S. Government Money Market Fund (JUGXX) - Selected Sweep Option		27,209.860	\$1,000	\$27,209.86	1.76%	\$478.89
Money Markets Total				\$27,209.86		\$478.89
Cash & Cash Alternatives Total				\$27,209.86		\$478.89

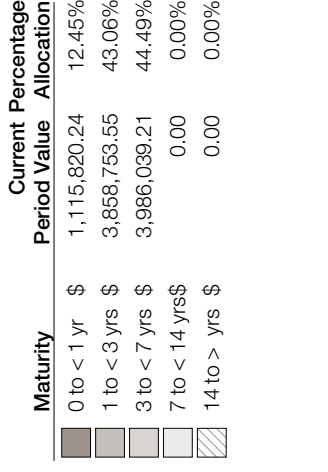
Fixed Income ❖

Credit Quality Analysis

Lowest Available *	Period Value	Current Percentage Allocation
U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 1,371,163.39	15.30%
ABS/MBS/CMOs	\$ 0.00	0.00%
Certificates of Deposit (CDs)	\$ 7,589,449.61	84.70%
AAA	\$ 0.00	0.00%
AA	\$ 0.00	0.00%
A	\$ 0.00	0.00%
BAA	\$ 0.00	0.00%
Below Investment Grade	\$ 0.00	0.00%
Not Rated	\$ 0.00	0.00%

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

Maturity Analysis



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)
FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN 1.3750% DUE 11/23/2021 Callable 02/23/2019 @ 100.000 (3130A9WC1)	\$175,000.00	\$2,406.25	05/09/2017	\$98.306	\$172,035.50	\$447.83	\$173,250.00 \$(1,214.50)	\$173,250.00 ^A \$(1,214.50)
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 S&P Long Term Rating: AA+, Long Term Outlook: Stable								
FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN 1.7500% DUE 02/23/2022 Callable 02/23/2019 @ 100.000 (3130AAQR2)	\$250,000.00	\$4,375.00	01/25/2017	\$99.173	\$247,932.50	\$1,907.99	\$249,875.00 \$(1,942.50)	\$249,875.00 ^A \$(1,942.50)
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 S&P Long Term Rating: AA+, Long Term Outlook: Stable								
FEDERAL HOME LOAN BANKS DEBENTURE PARTIAL CALL 1.3700% DUE 10/24/2019 Callable 02/06/2019 @ 100.000 FACTOR: .14705882 (313380Z75)	\$105,000.00	\$1,438.50	10/07/2015	\$99.164	\$15,312.09	\$56.41	\$15,418.02 \$(105.93)	\$15,418.02 ^A \$(105.93)
Debt Classification: Senior Unsecured								
Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable								
FEDERAL HOME LOAN BANKS DEBENTURE 1.4500% DUE 11/08/2019 Callable 02/06/2019 @ 100.000 (313380ZN0)	\$220,000.00	\$3,190.00	09/18/2015	\$99.182	\$218,200.40	\$726.61	\$219,780.00 \$(1,579.60)	\$219,780.00 ^A \$(1,579.60)
Debt Classification: Senior Unsecured								
Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable								



Fixed Income (continued) ♦

Government Sponsored Enterprise Securities (GSE) (continued)

Description (CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FEDERAL FARM CREDIT BANKS DEBENTURE 1.3700% DUE 10/06/2020 Callable 02/06/2019 @ 100.000 (313EGXU4) Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Outlook: Stable	\$295,000.00	\$4,041.50	10/18/2016	\$98.104	\$289,406.80	\$1,279.81	\$294,852.50 \$(5,445.70)	\$294,852.50 \$(5,445.70)
FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE 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 S&P Long Term Outlook: Stable	\$205,000.00	\$2,562.50	10/18/2016	\$98.370	\$201,658.50	\$854.17	\$204,692.50 \$(3,034.00)	\$204,692.50 \$(3,034.00)
FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE 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 S&P Long Term Outlook: Stable	\$232,000.00	\$3,828.00	12/06/2016	\$97.680	\$226,617.60	\$701.80	\$228,889.02 \$(2,271.42)	\$228,889.02 \$(2,271.42)
Government Sponsored Enterprise Securities (GSE) Total	\$1,482,000.00	\$21,841.75			\$1,371,163.39	\$5,974.62	\$1,386,757.04 \$(15,593.65)	\$1,386,757.04 \$(15,593.65)

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



Your Portfolio (continued)

City of Pataskala Account No. 28852868

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	\$98.894	\$98,894.00	\$356.71	\$100,000.00 \$(1,106.00)	\$100,000.00 \$(1,106.00)
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	\$99.226	\$148,839.00	\$780.82	\$150,000.00 \$(1,161.00)	\$150,000.00 \$(1,161.00)
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	\$99.840	\$244,608.00	\$2,297.63	\$245,000.00 \$(392.00)	\$245,000.00 \$(392.00)
BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 04/16/19 1.7500% DUE 07/26/2022 Callable 04/16/2019 @ 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	\$98.425	\$206,692.50	\$50.34	\$210,000.00 \$(3,307.50)	\$210,000.00 \$(3,307.50)



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)
BMO HARRIS BANK, NA CHICAGO, IL 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	\$99.489	\$34,821.15	\$110.08	\$35,000.00 \$(178.85)	^A \$35,000.00 \$(178.85)
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	\$99.770	\$244,436.50	\$2,311.72	\$245,000.00 \$(563.50)	^A \$245,000.00 \$(563.50)
BEL MONT SVG BK BEL MONT, MA FDIC # 23901 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.8000% DUE 03/14/2023 (080515CM19) Ratings Information: Not Rated	\$245,000.00	\$6,860.00	03/07/2018	\$98.727	\$241,881.15	\$2,612.44	\$245,000.00 \$(3,118.85)	^A \$245,000.00 \$(3,118.85)
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	\$99.590	\$96,602.30	\$143.64	\$97,000.00 \$(397.70)	^A \$97,000.00 \$(397.70)
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	\$99.460	\$147,200.80	\$1,604.08	\$147,990.53 \$(789.73)	^A \$147,990.53 \$(789.73)



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 2.3000% DUE 08/12/2020 (14042E5M8) Ratings Information: Not Rated	\$100,000.00	\$2,300.00	08/14/2015	\$99.460	\$99,460.00	\$1,083.84	\$99,943.20 \$(483.20)	\$99,943.20 \$(483.20) ^A
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	\$98.569	\$142,925.05	\$1,319.70	\$145,000.00 \$(2,074.95)	\$145,000.00 \$(2,074.95) ^A
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	\$100.557	\$246,364.65	\$398.71	\$245,000.00 \$1,364.65	\$245,000.00 \$1,364.65 ^A
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	\$98.244	\$245,610.00		\$249,858.00 \$(4,248.00)	\$249,858.00 \$(4,248.00) ^A
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	\$96.581	\$236,623.45	\$316.49	\$245,000.00 \$(8,376.55)	\$245,000.00 \$(8,376.55) ^A
EVERBANK JACKSONVILLE, FL FDIC # 34775 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0500% DUE 08/28/2020 (29976DA59) Ratings Information: Not Rated	\$110,000.00	\$2,255.00	08/25/2015	\$99.047	\$108,951.70	\$963.78	\$110,000.00 \$(1,048.30)	\$110,000.00 \$(1,048.30) ^A



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)
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	\$98.928	\$133,552.80	\$1,020.82	\$134,991.85 \$(1,439.05)	\$134,991.85 \$(1,439.05)
EXCHANGE BK FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/13/19 2.0500% DUE 09/13/2022 Callable 02/13/2019 @ 100.000 (301074CM0) Ratings Information: Not Rated	\$245,000.00	\$5,022.50	09/11/2017	\$96.567	\$236,589.15	\$247.68	\$245,000.00 \$(8,410.85)	\$245,000.00 \$(8,410.85)
FIDELITY CO-OP BK FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 02/24/19 1.3500% DUE 06/24/2021 Callable 02/24/2019 @ 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	\$97.997	\$156,795.20	\$41.42	\$160,000.00 \$(3,204.80)	\$160,000.00 \$(3,204.80)
FIDELITY CO-OP BK FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 02/19/19 1.6000% DUE 05/19/2022 Callable 02/19/2019 @ 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	\$98.041	\$83,334.85	\$44.71	\$85,000.00 \$(1,665.15)	\$85,000.00 \$(1,665.15)



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 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	\$97.242	\$32,089.86	\$362.01	\$33,064.42 \$(974.56)	\$33,047.01 \$(957.15)
FIRST ST BK OF DEQUEEN FDIC # 21805 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 02/13/19 1.7500% DUE 12/13/2021 Callable 02/13/2019 @ 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	12/08/2016	\$97.671	\$239,293.95	\$211.44	\$245,000.00 \$(5,706.05)	\$245,000.00 ^A \$(5,706.05)
GOLDMAN SACHS BANK USA NEW YORK, NY FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.4000% DUE 11/22/2022 (38148PTE7) Ratings Information: Not Rated	\$250,000.00	\$6,000.00	02/12/2018	\$97.546	\$243,865.00	\$1,150.69	\$248,220.00 \$(4,355.00)	\$248,220.00 ^A \$(4,355.00)
GRANT CTY BANK FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/13/19 1.5000% DUE 07/13/2021 Callable 02/13/2019 @ 100.000 (38762PBN1) Ratings Information: Not Rated	\$245,000.00	\$3,675.00	06/24/2016	\$97.103	\$237,902.35	\$181.23	\$245,000.00 \$(7,097.65)	\$245,000.00 ^A \$(7,097.65)



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)
HSBC BANK USA, NA 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	\$97.638	\$239,213.10	\$262.45	\$245,000.00 \$(5,786.90)	\$245,000.00 ^A \$(5,786.90)
HIAWATHA NB FDIC # 13058 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/23/19 2.8000% DUE 03/23/2023 Callable 02/23/2019 @ 100.000 (428548AG6) Ratings Information: Not Rated	\$245,000.00	\$6,860.00	03/21/2018	\$98.713	\$241,846.85	\$150.35	\$245,000.00 \$(3,153.15)	\$245,000.00 ^A \$(3,153.15)
INTERNATIONAL BANK CHICAGO FDIC # 33708 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/31/19 2.1000% DUE 07/29/2022 Callable 01/31/2019 @ 100.000 (45906ABP1) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	07/26/2017	\$96.909	\$237,427.05		\$245,000.00 \$(7,572.95)	\$245,000.00 ^A \$(7,572.95)
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) 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	\$99.682	\$159,491.20	\$317.81	\$160,000.00 \$(508.80)	\$160,000.00 ^A \$(508.80)



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)
JPMORGAN CHASE BANK NA COLUMBUS, GA FDIC # 628 CERTIFICATE OF DEPOSIT QTRLY CALLABLE 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	\$96.584	\$86,925.60	\$309.20	\$90,000.00 \$(3,074.40)	^A \$90,000.00 \$(3,074.40)
MECHANICS CO-OP BK TAUNTON, MA FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0) Ratings Information: Not Rated	\$245,000.00	\$5,022.50	05/10/2017	\$96.989	\$237,623.05	\$68.80	\$245,000.00 \$(7,376.95)	^A \$245,000.00 \$(7,376.95)
MIDCOUNTRY BANK MARION, IL FDIC # 28865 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/24/19 2.1000% DUE 07/25/2022 Callable 02/24/2019 @ 100.000 (59565QCH6) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	07/19/2017	\$96.928	\$237,473.60	\$98.67	\$245,000.00 \$(7,526.40)	^A \$245,000.00 \$(7,526.40)
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.3500% DUE 01/10/2024 (61760ATZ2) Ratings Information: Not Rated	\$245,000.00	\$8,207.50	01/04/2019	\$100.615	\$246,506.75	\$472.21	\$245,000.00 \$1,506.75	^A \$245,000.00 \$1,506.75
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	\$99.765	\$244,424.25	\$2,311.72	\$245,000.00 \$(575.75)	^A \$245,000.00 \$(575.75)



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)
NATIONAL BK OF CMRC FDIC # 14266 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/08/19 1.3500% DUE 03/09/2020 Callable 02/08/2019 @ 100.000 (633368DX0) Ratings Information: Not Rated	\$160,000.00	\$2,160.00	03/01/2016	\$98.686	\$157,897.60	\$136.11	\$160,000.00 \$(2,102.40)	\$160,000.00 ^A \$(2,102.40)
NORTHWOODS BANK OF MINNESOTA FDIC # 1415 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 02/17/19 1.7000% DUE 05/17/2021 Callable 02/17/2019 @ 100.000 (66858UBB2) 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	\$98.487	\$241,293.15	\$159.75	\$245,000.00 \$(3,706.85)	\$245,000.00 ^A \$(3,706.85)
PRIVATEBANK & TC CHICAGO, IL FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5000% DUE 08/30/2021 (74267GVM6) Ratings Information: Not Rated	\$245,000.00	\$3,675.00	08/26/2016	\$96.524	\$236,483.80	\$1,570.68	\$245,000.00 \$(8,516.20)	\$245,000.00 ^A \$(8,516.20)
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) Ratings Information: Not Rated	\$245,000.00	\$7,962.50	05/24/2018	\$100.069	\$245,169.05	\$1,352.53	\$245,000.00 \$169.05	\$245,000.00 ^A \$169.05



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)
SYNCHRONY BANK DRAPER, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 06/29/2021 (87164WMY1) Ratings Information: Not Rated	\$245,000.00	\$3,797.50	06/24/2016	\$96.883	\$237,363.35	\$343.34	\$245,000.00 \$(7,636.65)	\$245,000.00 \$(7,636.65)
TIOGA ST BK SPENCER, NY FDIC # 9410 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 12/28/19 3.1000% DUE 12/28/2021 Callable 12/28/2019 @ 100.000 1 (887768BP3) Ratings Information: Not Rated	\$145,000.00	\$4,495.00	12/11/2018	\$100.469	\$145,680.05	\$36.94	\$145,000.00 \$680.05	\$145,000.00 \$680.05
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	\$99.990	\$244,975.50	\$21.14	\$245,000.00 \$(24.50)	\$245,000.00 \$(24.50)
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	\$97.178	\$87,460.20	\$60.41	\$90,000.00 \$(2,539.80)	\$90,000.00 \$(2,539.80)



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)
WELLS FARGO BK NA FDIC # 3511 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 04/30/19 2.0000% DUE 04/30/2020 Callable 04/30/2019 @ 100.000 (94986TTT4) Step Schedule: 4.500% on April 30, 2019 Ratings Information: Not Rated	\$155,000.00	\$3,100.00	04/24/2015	\$99.911	\$154,862.05	\$8.49	\$155,000.00 \$(137.95)	\$155,000.00 ^A \$(137.95)
Certificates of Deposit (CDs) Total	\$7,708,000.00	\$168,164.50			\$7,589,449.61	\$25,290.58	\$7,706,068.00 \$(116,618.39)	\$7,706,050.59 \$(116,600.98)

¹ ^A Adjusted Cost figure may not have been modified with accrued market discount, acquisition premium or bond premium.

Fixed Income Total

\$8,960,613.00

\$190,006.25

\$31,265.20

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

Portfolio Total \$8,987,822.86

Accrued Interest Total \$31,265.20

Portfolio Total with Accrued Interest \$9,019,088.06

Log in to Client Access at <https://www.raymondjames.com/clientaccess> to view additional position details, filter, sort, or download up to 18 months of activity and see available delivery options for account documents.



Activity Summary

Income

Type	This Statement	Year to Date
Dividends at Eagle-JPM MMKT Funds	\$132.25	\$132.25
Interest - Taxable	\$18,532.59	\$18,532.59
Total Income	\$18,664.84	\$18,664.84

Purchases

Type	This Statement	Year to Date
Purchases	\$(245,000.00)	\$(245,000.00)
Total Purchases	\$(245,000.00)	\$(245,000.00)

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
Beginning Balance								
01/08/2019	Income	Interest - Taxable	ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)			\$426.57	\$253,545.02	Paid on 245,000
01/08/2019	Income	Interest - Taxable	CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3500% DUE 07/08/2020 (140420TE0)			\$1,149.12	\$255,120.71	Paid on 97,000
01/08/2019	Income	Interest - Taxable	NATIONAL BK OF CMRC FDIC # 14266 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/08/19 1.3500% DUE 03/09/2020 Callable 02/08/2019 @ 100.000 (633368DX0)			\$183.45	\$255,304.16	Paid on 160,000
01/10/2019	Purchase	Purchase	MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.3500% DUE 01/10/2024 (61760ATZ2)	245,000.000	\$100.000	\$(245,000.00)	\$10,304.16	
01/14/2019	Income	Interest - Taxable	CITIBANK NA SIOUX FALLS, SD FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.3000% DUE 07/13/2023 (17312QP52)			\$4,075.72	\$14,379.88	Paid on 245,000



Your Activity (continued)

City of Pataskala Account No. 28852868

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
01/14/2019	Income	Interest - Taxable	EXCHANGE BK FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/13/19 2.0500% DUE 09/13/2022 Callable 02/13/2019 @ 100.000 (301074CM0)			\$426.57	\$14,806.45	Paid on 245,000
01/14/2019	Income	Interest - Taxable	HSBC BANK USA, NA FDIC # 57890 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 07/14/19 2.3000% DUE 07/14/2022 Callable 07/14/2019 @ 100.000 (40434YLE5)			\$2,840.66	\$17,647.11	Paid on 245,000
01/14/2019	Income	Interest - Taxable	GRANT CTY BANK FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/13/19 1.5000% DUE 07/13/2021 Callable 02/13/2019 @ 100.000 (38762PBN1)			\$312.12	\$17,959.23	Paid on 245,000
01/14/2019	Income	Interest - Taxable	FIRST ST BK OF DEQUEEN FDIC # 21805 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 02/13/19 1.7500% DUE 12/13/2021 Callable 02/13/2019 @ 100.000 (336460CB4)			\$364.14	\$18,323.37	Paid on 245,000
01/17/2019	Income	Interest - Taxable	NORTHWOODS BANK OF MINNESOTA FDIC # 1415 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 02/17/19 1.7000% DUE 05/17/2021 Callable 02/17/2019 @ 100.000 (66858UBB2)			\$353.74	\$18,677.11	Paid on 245,000
01/17/2019	Income	Interest - Taxable	WELLS FARGO BK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 1.7500% DUE 06/17/2021 (9497485W3)			\$133.77	\$18,810.88	Paid on 90,000
01/22/2019	Income	Interest - Taxable	FIDELITY CO-OP BK FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 02/19/19 1.6000% DUE 05/19/2022 Callable 02/19/2019 @ 100.000 (316077CU8)			\$115.51	\$18,926.39	Paid on 85,000



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
01/23/2019	Income	Interest - Taxable	HIAWATHA NB FDIC # 13058 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/23/19 2.8000% DUE 03/23/2023 Callable02/23/2019 @ 100.000 (428548AG6)			\$582.63	\$19,509.02	Paid on 245,000
01/24/2019	Income	Interest - Taxable	FIDELITY CO-OP BK FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 02/24/19 1.3500% DUE 06/24/2021 Callable02/24/2019 @ 100.000 (316077CN4)			\$183.45	\$19,692.47	Paid on 160,000
01/24/2019	Income	Interest - Taxable	MIDCOUNTRY BANK MARION, IL FDIC # 28865 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/24/19 2.1000% DUE 07/25/2022 Callable02/24/2019 @ 100.000 (59565QCH6)			\$436.97	\$20,129.44	Paid on 245,000
01/28/2019	Income	Interest - Taxable	BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 04/16/19 1.7500% DUE 07/26/2022 Callable 04/16/2019 @ 100.000 (05581WQF5)			\$926.30	\$21,055.74	Paid on 210,000
01/28/2019	Income	Interest - Taxable	TIOGA ST BK SPENCER, NY FDIC # 9410 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 12/28/19 3.1000% DUE 12/28/2021 Callable12/28/2019 @ 100.000 (887768BP3)			\$381.77	\$21,437.51	Paid on 145,000
01/28/2019	Income	Interest - Taxable	MECHANICS CO-OP BK TAUNTON, MA FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0)			\$426.57	\$21,864.08	Paid on 245,000
01/30/2019	Income	Interest - Taxable	UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9)			\$655.46	\$22,519.54	Paid on 245,000
01/30/2019	Income	Interest - Taxable	WELLS FARGO BK NA FDIC # 3511 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 04/30/19 2.0000% DUE 04/30/2020 Callable04/30/2019 @ 100.000 (94986TTT4)			\$781.37	\$23,300.91	Paid on 155,000



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
01/31/2019	Income	Interest - Taxable	DISCOVER BANK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.6500% DUE 01/31/2023 (254673LZ7)			\$3,339.73	\$26,640.64	Paid on 250,000
01/31/2019	Income	Interest - Taxable	INTERNATIONAL BANK CHICAGO FDIC # 33708 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/31/19 2.1000% DUE 07/29/2022 Callable 01/31/2019 @ 100.000 (45906ABP1)			\$436.97	\$27,077.61	Paid on 245,000
01/31/2019	Income	Dividend at Eagle-JPM MMKT Funds	EAGLE-JPM US Gov (JJGXX)			\$132.25	\$27,209.86	INCOME DIVIDEND (REINVEST)

Cash Sweep Activity Recap

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

Date	Activity Type	Amount	Balance
12/31/2018	Beginning Balance		\$253,545.02
01/08/2019	Transfer To	\$1,759.14	\$255,304.16
01/10/2019	Transfer From	\$(245,000.00)	\$10,304.16
01/14/2019	Transfer To	\$8,019.21	\$18,323.37
01/17/2019	Transfer To	\$487.51	\$18,810.88
01/22/2019	Transfer To	\$115.51	\$18,926.39
01/23/2019	Transfer To	\$582.63	\$19,509.02

Date	Activity Type	Amount	Balance
01/24/2019	Transfer To	\$620.42	\$20,129.44
01/28/2019	Transfer To	\$1,734.64	\$21,864.08
01/30/2019	Transfer To	\$1,436.83	\$23,300.91
01/31/2019	Transfer To	\$3,776.70	\$27,077.61
01/31/2019	Dividend at Eagle-JPM MMKT Funds	\$132.25	\$27,209.86



Future Payments

Future Interest Payments [◇]

Description (Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
FIRST BK HIGHLAND PARK HIGHLAND PARK, IL FDIC # 17470 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 08/02/2022 (319141HA8)	01/16/2019	02/02/2019	\$365.98	2.20% coupon x 33,000,000 par value
ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJ14)	01/22/2019	02/08/2019	\$426.57	2.05% coupon x 245,000,000 par value
NATIONAL BK OF CMRC FDIC # 14266 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/08/19 1.3500% DUE 03/09/2020 Callable 02/08/2019 @ 100.000 (633368DX0)	01/22/2019	02/08/2019	\$183.45	1.35% coupon x 160,000,000 par value
CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (140420UF5)	01/26/2019	02/12/2019	\$1,715.99	2.30% coupon x 148,000,000 par value
CAPITAL ONE NA MCLEAN, VA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (14042E5M8)	01/26/2019	02/12/2019	\$1,159.45	2.30% coupon x 100,000,000 par value
EXCHANGE BK FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/13/19 2.0500% DUE 09/13/2022 Callable 02/13/2019 @ 100.000 (301074CM0)	01/27/2019	02/13/2019	\$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 02/13/19 1.7500% DUE 12/13/2021 Callable 02/13/2019 @ 100.000 (336460CB4)	01/27/2019	02/13/2019	\$364.14	1.75% coupon x 245,000,000 par value
GRANT CTY BANK FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/13/19 1.5000% DUE 07/13/2021 Callable 02/13/2019 @ 100.000 (38762PBN1)	01/27/2019	02/13/2019	\$312.12	1.50% coupon x 245,000,000 par value
Future Interest Payments Total			\$4,954.27	

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





END OF REPORT



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