



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





City of Pataskala, Ohio Finance Department

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

James M. Nicholson
Finance Director

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

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July 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: August 14, 2019

RE: **July 2019 Financial Condition Report and Year-End Review**

The Finance department continued to be busy and productive during the month of July as we worked on the following tasks: (1) completed the update of the 2020 departmental budget and salary planning templates, and distributed them to the departments; (2) reviewed copier proposals and drafted resolution for Utility department equipment lease; (3) presented a 2-day GFOA 'Managing the Budget Process' training class in downtown Columbus; and (4) began work on creating the 2020-2024 budgets for the Finance, Debt Service and other citywide functions.

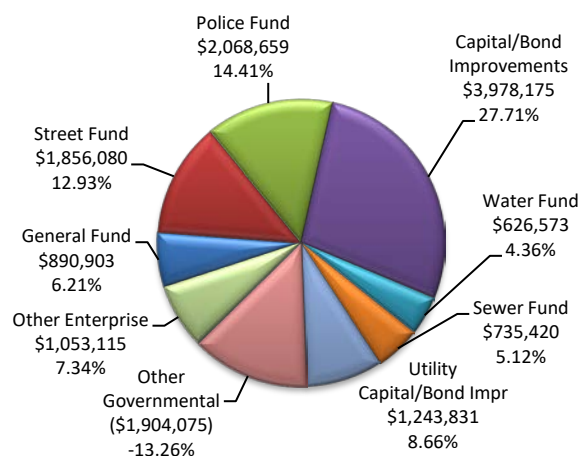
The month of August will also be a very busy month, in that we plan to: (1) update the Capital Improvements Program (CIP) database for all new projects and revisions to existing projects submitted by the departments; (2) complete development of the 2020-2024 budgets for the Finance, Debt Service and other citywide functions; (3) update the 2020-2024 revenue projections; and (4) compile departmental budget submissions to determine overall financial condition.

REVENUE/RECEIPTS

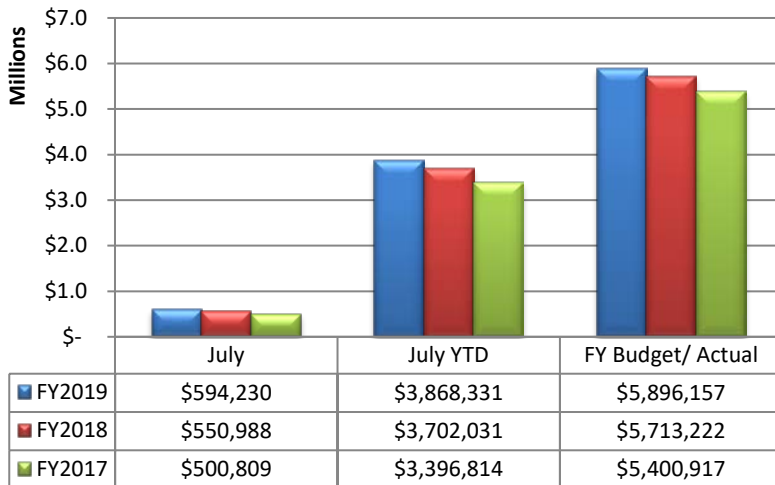
I am pleased to present this report on the financial condition of the city as of July 31, 2019. On a year to-date (YTD) cash basis, the city has collected approximately \$10.55 million in total revenue from all sources, or 68.22% of the full-year budget. This total is somewhat overstated, however, due to: (1) property tax/TIF PILOT revenues of \$766.0 thousand received in March and April; and (2) \$1.46 million in interfund transfers made during March; partially offset by \$75.4 thousand in grant revenues not yet received. Excluding those items would result in a YTD collections rate that is equal to 65.14% of budget, significantly higher than the straight-line rate of 58.33%.

Income tax collections for the month of July were \$594.2 thousand (equal to 10.08% of budget) and were \$43.2 thousand (7.84%) higher than last year when compared to July 2018. Total year to-date collections are \$3.87 million (65.61% of budget) and, when compared to a July 2018 YTD total of \$3.70 million, are \$166.3 thousand (4.49%) higher. The full-year budget is currently projected to be \$5.90 million, a projected increase of \$183.0 thousand, or 3.20% over FY 2018 collections. It is important to note that the July 2018

YTD Revenue by Fund



Income Tax Collections - All Funds



year to-date collections were equal to 64.8% of the full-year 2018 collections. In 2017, the rate was equal to 62.89% of FY 2017 collections.

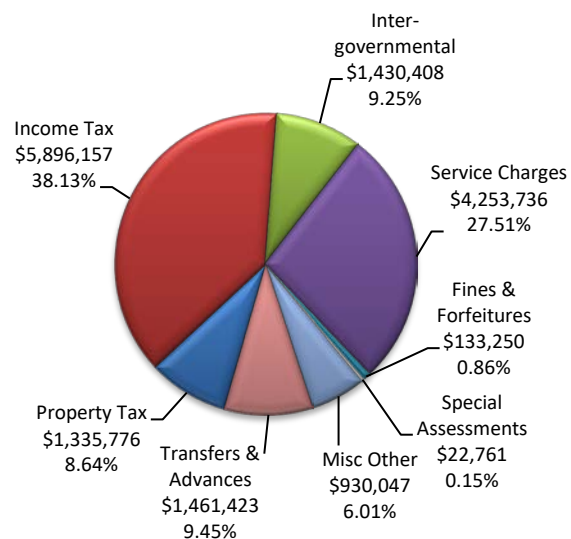
The city received its first-half 2019 property tax settlement from Licking County in the month of March. The 2019 budget in this line is \$1.34 million and is projected to be down by \$17.4 thousand thousand (1.28%) from FY 2018 receipts. Total property taxes received to-date are \$766.0 thousand and are \$49.9 thousand (6.97%) higher than the

same period in 2018 and are due to the 2019 inside millage collections being \$98.7 thousand higher in 2019, partially offset by SR-310 TIF revenue (e.g. PILOT payments) which were down by \$48.8 thousand (27.51%).

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 \$121.1 thousand of the total expected to come from grants and loans. Through July 31, approximately \$752.7 thousand has been collected (52.62% 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. The category is down by \$516.0 thousand (40.67%) from 2018 and is due to \$213.1 thousand in one-time grant and loan revenues received in 2018 and receipt timing of rollback and homestead revenues in 2019.

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 \$2.91 million, or 68.32% of budget. The seven-month total is up by \$148.1 thousand (5.37%) 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. Utility usage fees collected through July 31 are \$2.70 million, or 69.40% of the full-year budget in this line item.

All Funds Revenue - Budget



EXPENDITURES/SPENDING

As we continue into the third-quarter of 2019, spending trends continue to appear to be in-line with

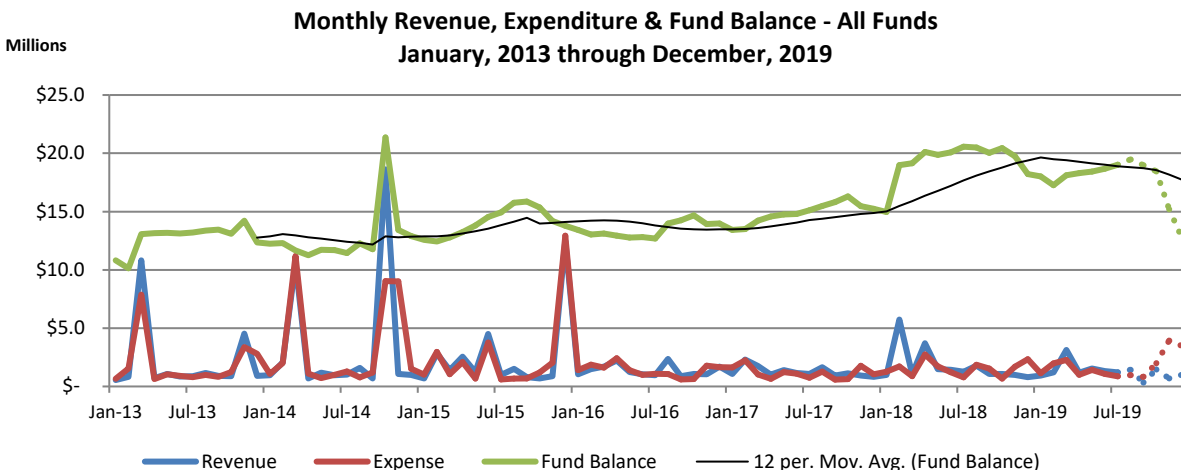
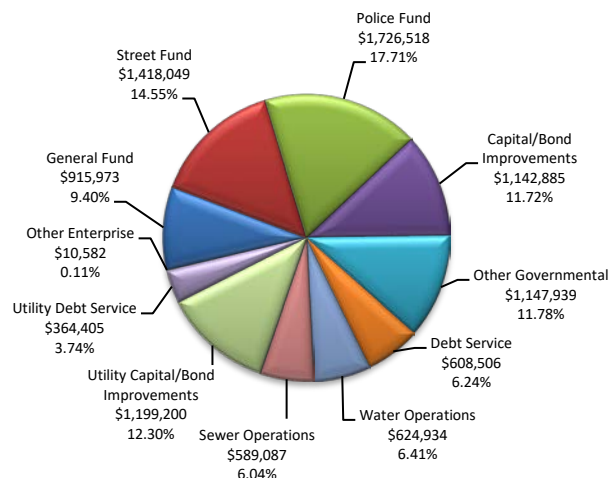
expectations. Excluding debt service expenses and interfund transfers in the calculation results in a spending rate equal to 42.17% which is below the straight-line rate of 58.33%. Including 2018 carryover encumbrances (e.g. purchase orders) as well as FY 2019-issued POs in the total results in a ratio of 69.89%. 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.

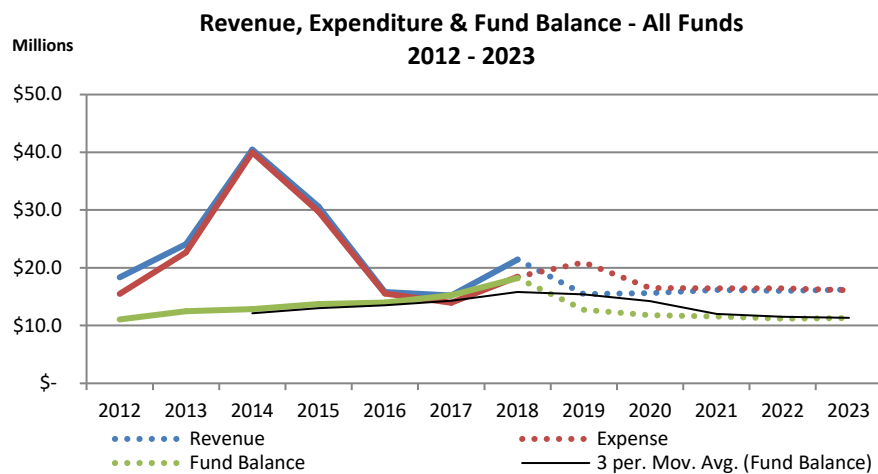
YTD Expenditures by Fund

(excludes encumbrances)



Current projections call for the total all-funds balance to decline by \$5.48 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 \$12.74 million. The year-end 2018 total unencumbered 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.

The General fund ended the month of July 2019 with an unencumbered balance of \$986.4 thousand and is down by \$258.5 thousand, or 20.76% from December 2018. The Street (201) fund unencumbered fund balance decreased by \$1.11 million (38.52%), but the Police (208) fund increased by \$116.2 thousand (6.80%) 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 project completions in 2019. It will be 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 JULY 31, 2019**

BANK/FINANCIAL INSTITUTION BALANCES:

Governmental Funds Checking (per stmt)	\$	327,826.69
Outstanding checks		(31,912.69)
O/S check sweep pending		31,912.69
Error Correction/Deposit in-transit		-
Total Governmental Funds Checking	\$	327,826.69

Governmental Funds Sweep Acct (per stmt)	\$	3,671,909.98
Other in-transit		-
O/S check sweep pending		(31,912.69)
Total Governmental Funds Sweep	\$	3,639,997.29
Combined Governmental Funds	\$	3,967,823.98

Payroll Checking Account (per stmt)	\$	174,416.32
Outstanding checks		(106,896.07)
Deposits in-transit		-
Error correction in-transit		-
Total Payroll Checking	\$	67,520.25

Utility Funds Checking (per stmt)	\$	-
Deposits in-transit		-
Outstanding checks		(24,630.23)
O/S check sweep pending		25,176.29
Error Correction/Other		(546.06)
Total PNB Water-Sewer Checking	\$	-

Utility Funds Sweep Acct (per stmt)	\$	3,360,274.00
Deposits in-transit		-
O/S check sweep pending		(25,176.29)
Bank error correction/other in-transit		-
Total PNB Water-Sewer Sweep	\$	3,335,097.71
Combined PNB Water-Sewer Account	\$	3,335,097.71

Vendor Bond/Security Dep Escrow Account	\$	13,564.50
Outstanding checks		-
Deposits in-transit		-
Total PNB Fire Escrow Account	\$	13,564.50

Fire Escrow Account	\$	60,000.00
Outstanding checks		-
Deposits in-transit		-
Total PNB Fire Escrow Account	\$	60,000.00

Builders Escrow/Construction Account	\$	510,258.50
Outstanding checks		-
Deposits in-transit		-
Bank error correction/other in-transit		-
Total PNB Builders/Construction Escrow	\$	510,258.50

Police Evidence/Cash Seizure	\$	9,853.66
Outstanding checks		-
Deposits in-transit		-
Bank error correction/other in-transit		-
Total PNB Police Evidence/Cash Seizure	\$	9,853.66

Investments (at cost)		
PNB CD 6881	\$	-
STAR Ohio - Governmental		1,053,206.77
STAR Ohio - Utility		526,609.92
STAR Ohio - Bond Improvement		19,224.24
Raymond James - Governmental		6,149,589.22
Raymond James - Utility		3,311,317.26
Total Investments	\$	11,059,947.41

Total Statement Cash Balance \$ 19,024,066.01

(Not included in total bank balances)

PNB Mayors Court Account	\$	12,197.74
Deposits in transit		-
Outstanding checks/ACH		(11,302.74)
Bank error/corrections		-
Total Mayors Court	\$	895.00

Statement Balance vs System Cash \$ -

SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

101 - General Fund	\$	1,371,050.30
102 - Unclaimed Funds		1,252.68
Total General Funds	\$	1,372,302.98

201 - Street Fund	\$	4,149,551.26
202 - State Highway		174,504.60
203 - Ecological Preservation		1,000.00
204 - Pataskala JEDD		1,760.40
205 - Permissive License Tax		369,078.26
206 - Recreation Fund		117,245.83
207 - Park Use		167,115.29
208 - Police Fund		2,154,856.27
209 - Immobilization		490.00
210 - Mayor's Court Computer		25,532.74
211 - Alcohol Enforcement & Education		5,946.10
212 - Law Enforcement Trust		12,565.84
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		14,197.55
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	\$	7,288,478.98

401 - Debt Service Fund	\$	406,104.16
402 - Street Bond		-
Total Debt Service	\$	406,104.16

301 - Capital Improvements	\$	1,255,298.47
302 - Bond Improvements		19,224.24
303 - State Issue II Capital Improvements		57,640.62
304 - Municipal Building Purchase		-
305 - Courter Bridge Improvement		-
306 - SR 310 TIF		573,830.55
307 - Columbia Road Bridge Improvements		-
308 - Capital Facilities		216,964.21
Total Capital Projects	\$	2,122,958.09

501 - Construction Account/Project	\$	510,258.50
502 - Fire Escrow Fund		60,000.00
503 - Vendor Bond & Escrow		13,564.50
504 - Police Evidence/Cash Seizure		9,853.66
999 - Payroll Clearing Fund		67,520.25
Total Escrow/Agency Funds	\$	661,196.91

Total Governmental Funds \$ 11,851,041.12

601 - Water Operations	\$	997,316.64
602 - Water Capital Improvements		1,835,415.22
603 - Water Bond Improvements		1.06
604 - Water Debt Service		417,920.06
605 - Water Treatment Plant #2		0.38
606 - Water Utility State Issue II (OPWC)		-
651 - Sewer Operations		2,456,716.66
652 - Sewer Capital Improvements		1,155,150.18
653 - Sewer Bond Improvements		387.84
654 - Sewer Debt Service		293,847.79
655 - The Oaks Assessment		16,269.06
656 - Sewer Utility State Issue II (OPWC)		-
Total Enterprise Funds	\$	7,173,024.89

Total All Funds \$ 19,024,066.01

**CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF JULY 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	July 31, 2019 Unencumbered Fund Balance
101 - General Fund	\$ 1,396,120.36	\$ 890,902.70	\$ 915,972.76	\$ 1,371,050.30	\$ 384,654.19	\$ 986,396.11
102 - Unclaimed Funds	908.54	344.14	-	1,252.68	-	1,252.68
Total General Funds	\$ 1,397,028.90	\$ 891,246.84	\$ 915,972.76	\$ 1,372,302.98	\$ 384,654.19	\$ 987,648.79
201 - Street Fund	\$ 3,711,520.04	\$ 1,856,080.07	\$ 1,418,048.85	\$ 4,149,551.26	\$ 2,377,888.95	\$ 1,771,662.31
202 - State Highway	153,676.58	39,525.30	18,697.28	174,504.60	5,711.42	168,793.18
203 - Ecological Preservation	1,000.00	-	-	1,000.00	-	1,000.00
204 - Pataskala JEDD	1,655.00	105.40	-	1,760.40	-	1,760.40
205 - Permissive License Tax	516,339.83	205,567.57	352,829.14	369,078.26	15,762.22	353,316.04
206 - Recreation Fund	80,944.91	144,742.20	108,441.28	117,245.83	28,079.40	89,166.43
207 - Park Use	150,932.59	41,841.15	25,658.45	167,115.29	3,279.75	163,835.54
208 - Police Fund	1,812,715.03	2,068,658.76	1,726,517.52	2,154,856.27	329,977.72	1,824,878.55
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	27,054.99	2,897.00	4,419.25	25,532.74	400.00	25,132.74
211 - Alcohol Enforcement & Education	5,921.10	25.00	-	5,946.10	-	5,946.10
212 - Law Enforcement Trust	15,043.84	1,051.00	3,529.00	12,565.84	-	12,565.84
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	6,000.67	1,761.10	14,197.55	1,645.56	12,551.99
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	65,000.00	14,386.50
Total Special Revenue	\$ 6,581,886.73	\$ 4,366,494.12	\$ 3,659,901.87	\$ 7,288,478.98	\$ 2,827,745.02	\$ 4,460,733.96
401 - Debt Service Fund	\$ 376,790.97	\$ 607,751.89	\$ 578,438.70	\$ 406,104.16	\$ 443,776.96	\$ (37,672.80)
402 - Street Bond	30,067.19	-	30,067.19	-	-	-
Total Debt Service	\$ 406,858.16	\$ 607,751.89	\$ 608,505.89	\$ 406,104.16	\$ 443,776.96	\$ (37,672.80)
301 - Capital Improvements	\$ 996,258.95	\$ 397,181.85	\$ 138,142.33	\$ 1,255,298.47	\$ 243,961.86	\$ 1,011,336.61
302 - Bond Improvements	1,017,603.45	6,363.86	1,004,743.07	19,224.24	13,165.71	6,058.53
303 - State Issue II Capital Improvements	227,468.35	21,666.18	191,493.91	57,640.62	25,809.30	31,831.32
304 - Municipal Building Purchase	6,870.84	-	6,870.84	-	-	-
305 - Courter Bridge Improvement	59.08	-	59.08	-	-	-
306 - SR 310 TIF	559,003.37	128,514.33	113,687.15	573,830.55	159,572.62	414,257.93
307 - Columbia Road Bridge Improvements	4,880.00	-	4,880.00	-	-	-
308 - Capital Facilities	361,290.54	55,673.67	200,000.00	216,964.21	-	216,964.21
Total Capital Projects	\$ 3,173,434.58	\$ 609,399.89	\$ 1,659,876.38	\$ 2,122,958.09	\$ 442,509.49	\$ 1,680,448.60
501 - Construction Account/Project	\$ 485,087.27	\$ 140,289.32	\$ 115,118.09	\$ 510,258.50	\$ 264,503.44	\$ 245,755.06
502 - Fire Escrow Fund	-	60,000.00	-	60,000.00	-	60,000.00
503 - Vendor Bond & Escrow	9,064.50	4,500.00	-	13,564.50	8,964.50	4,600.00
504 - Police Evidence/Cash Seizure	10,388.66	-	535.00	9,853.66	2,509.20	7,344.46
999 - Payroll Clearing Fund	61,728.93	2,307,454.18	2,301,662.86	67,520.25	-	67,520.25
Total Agency/Fiduciary Funds	\$ 566,269.36	\$ 2,512,243.50	\$ 2,417,315.95	\$ 661,196.91	\$ 275,977.14	\$ 385,219.77
Total Governmental Funds	\$ 12,125,477.73	\$ 8,987,136.24	\$ 9,261,572.85	\$ 11,851,041.12	\$ 4,374,662.80	\$ 7,476,378.32
601 - Water Operations	\$ 886,830.87	\$ 735,419.67	\$ 624,933.90	\$ 997,316.64	\$ 353,865.75	\$ 643,450.89
602 - Water Capital Improvements	1,852,847.60	686,379.81	703,812.19	1,835,415.22	49,136.12	1,786,279.10
603 - Water Bond Improvements	160.13	0.93	160.00	1.06	-	1.06
604 - Water Debt Service	23,837.87	604,094.13	210,011.94	417,920.06	383,347.06	34,573.00
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	836,632.57	589,086.62	2,456,716.66	404,237.95	2,052,478.71
652 - Sewer Capital Improvements	1,092,930.34	557,447.84	495,228.00	1,155,150.18	92,480.00	1,062,670.18
653 - Sewer Bond Improvements	385.62	2.22	-	387.84	-	387.84
654 - Sewer Debt Service	10,295.01	437,946.17	154,393.39	293,847.79	279,474.61	14,373.18
655 - Oaks Assessment	15,735.33	11,074.78	10,541.05	16,269.06	10,133.26	6,135.80
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	-	-
Total Enterprise Funds	\$ 6,092,193.86	\$ 3,868,998.12	\$ 2,788,167.09	\$ 7,173,024.89	\$ 1,572,674.75	\$ 5,600,350.14
Total All Funds	\$ 18,217,671.59	\$ 12,856,134.36	\$ 12,049,739.94	\$ 19,024,066.01	\$ 5,947,337.55	\$ 13,076,728.46

CITY OF PATASKALA, OHIO
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
AS OF JULY 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 July 31, 2019	FY 2019 Est Revenue Adjustments	EOY Projected Fund Balances as of July 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	\$ -	\$ (36,681.10)	\$ 1,930,320.87	\$ -	\$ 1,123,219.49	58.19%
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	\$ -	\$ (36,681.10)	\$ 1,930,320.87	\$ -	\$ 1,124,228.03	58.24%
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	\$ 412,000.00	\$ (16,303.85)	\$ 4,748,060.56	\$ -	\$ 1,740,894.48	36.67%
202 - State Highway	153,676.58	61,000.00	62,000.00	77,497.62	139,497.62	75,178.96	-	(70,000.00)	69,497.62	-	145,178.96	208.90%
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	3829.53	155,990.00	154,352.00	3,829.53	158,181.53	78,753.38	17,000.00	(2,252.50)	172,929.03	2,500.00	66,505.88	38.46%
207 - Park Use	150,932.59	31,800.00	56,500.00	585.75	57,085.75	125,646.84	-	(585.75)	56,500.00	-	126,232.59	223.42%
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	20,000.00	(15,315.17)	3,285,543.63	-	1,691,331.40	51.48%
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	-	2,500.00	-	2,500.00	3,421.10	-	-	2,500.00	-	3,421.10	136.84%
212 - Law Enforcement Trust	15,043.84	4,000.00	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	8.49	4,487.00	-	4,487.00	13.21	-	-	4,487.00	-	-	0.29%
214 - FEMA Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
215 - CHIP Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
216 - Community Development Block Grant	-	-	-	-	-	-	-	-	-	-	-	100.00%
217 - Safe Routes to School	-	4,250.00	5,000.00	1,658.35	6,658.35	7,549.63	-	(1,450.29)	5,208.06	-	8,999.92	172.81%
218 - Police K-9	9,957.98	-	-	-	-	9,957.98	-	-	-	-	9,957.98	100.00%
219 - Sequicentennial Fund	366.91	-	-	-	-	366.91	-	-	-	-	366.91	100.00%
220 - Indigent Drivers Interlock	952.10	-	-	-	-	952.10	-	-	-	-	952.10	100.00%
221 - Indigent Drivers Alcohol Treatment	-	-	-	-	-	-	-	-	-	-	-	100.00%
222 - Law Enforcement Training & Ed	9,437.61	3,500.00	2,000.00	-	2,000.00	10,937.61	-	-	2,000.00	-	10,937.61	546.88%
223 - Payment In Lieu	79,386.50	65,000.00	65,000.00	-	65,000.00	79,386.50	-	-	65,000.00	-	79,386.50	122.13%
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	\$ 449,000.00	\$ (106,594.45)	\$ 8,882,036.90	\$ 2,500.00	\$ 4,247,293.32	47.82%
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	(0.81)	-	-	30,068.00	0.81	-	0.00%
Total Debt Service	\$ 406,858.16	\$ 723,961.00	\$ 1,062,901.00	\$ -	\$ 1,062,901.00	\$ 67,918.16	\$ -	\$ -	\$ 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	\$ 36,780.00	\$ -	\$ 563,582.30	\$ -	\$ 1,144,541.65	203.08%
302 - Bond Improvements	1,017,603.45	5,000.00	-	952,908.78	952,908.78	69,694.67	65,000.00	-	1,017,908.78	-	4,694.67	0.46%
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	(0.16)	-	-	6,871.00	0.16	-	0.00%
305 - Courter Bridge Improvement	59.08	-	60.00	-	60.00	(0.92)	-	-	60.00	-	-	0.00%
306 - SR 310 TIF	559,003.37	303,776.00	179,884.00	75,551.72	255,435.72	607,343.65	95,000.00	-	350,435.72	-	512,343.65	146.20%
307 - Columbia Road Bridge Improvements	4,880.00	-	4,880.00	-	4,880.00	-	-	-	4,880.00	-	-	0.00%
308 - Capital Facilities	361,290.54	107,100.00	200,000.00	-	200,000.00	268,390.54	-	-	200,000.00	-	268,390.54	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	\$ 196,780.00	\$ -	\$ 2,361,041.01	\$ 1.08	\$ 1,940,135.65	82.17%
501 - Construction Account/Project	\$ 485,087.27	\$ 375,000.00	\$ 375,000.00	\$ 247,306.53	\$ 622,306.53	\$ 237,780.74	\$ -	\$ (9,063.96)	\$ 613,242.57	\$ -	\$ 246,844.70	40.25%
502 - Fire Escrow Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
503 - Vendor Bond & Escrow	9,064.50	5,000.00	5,000.00	8,464.50	13,464.50	600.00	2,500.00	-	13,464.50	-	600.00	4.46%
504 - Police Evidence/Cash Seizure	10,388.66	-	-	2,509.20	2,509.20	7,879.46	-	-	5,009.20	-	5,379.46	107.39%
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	\$ 2,580,686.56	\$ 638,280.23	\$ 307,989.13	\$ 2,500.00	\$ (9,063.96)	\$ 631,716.27	\$ -	\$ 314,553.09	49.79%
Total Governmental Funds	\$ 12,125,477.73	\$ 10,434,165.49	\$ 11,568,389.00	\$ 2,803,686.23	\$ 14,372,075.56	\$ 8,187,567.66	\$ 648,280.00	\$ (152,339.51)	\$ 14,868,016.05	\$ 2,501.89	\$ 7,694,129.06	51.75%
601 - Water Operations	\$ 886,830.87	\$ 1,227,956.00	\$ 1,326,256.00	\$ 81,741.79	\$ 1,407,997.79	\$ 706,789.08	\$ -	\$ (40,684.20)	\$ 1,367,313.59	\$ -	\$ 747,473.28	54.67%
602 - Water Capital Improvements	1,852,847.60	772,040.00	877,000.00	20,282.56	897,282.56	1,727,605.04	-	(480.00)	896,802.56	-	1,728,085.04	192.69%
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	-	(93,796.69)	1,607,125.89	-	1,964,984.82	122.27%
652 - Sewer Capital Improvements	1,092,830.34	602,350.00	1,150,000.00	7,920.25	1,157,920.25	537,360.09	-	(0.25)	1,157,920.00	-	537,360.34	46.41%
653 - Sewer Debt Improvements	385.62	437,540.00	433,868.00	-	433,868.00	385.62	-	-	433,868.00	-	385.62	100.00%
654 - Sewer Debt Service	10,295.01	20,261.00	21,265.00	-	21,265.00	13,967.01	-	-	21,265.00	-	13,967.01	3.22%
655 - Oaks Assessment	15,735.33	-	-	-	-	14,731.33	-	-	-	-	14,731.33	100.00%
656 - Utility State Issue II (OPWC)	-	-	-	-	-	-	-	-	-	-	-	100.00%
Total Enterprise Funds	\$ 6,092,193.86	\$ 5,026,891.00	\$ 5,946,853.00	\$ 2,659,922.18	\$ 6,212,775.18	\$ 4,906,309.68	\$ -	\$ (134,961.14)	\$ 6,077,814.04	\$ -	\$ 5,041,270.82	82.95%
Total All Funds	\$ 18,211,671.59	\$ 15,461,056.49	\$ 17,515,242.00	\$ 3,069,608.74	\$ 20,584,850.74	\$ 13,093,877.34	\$ 648,280.00	\$ (287,300.65)	\$ 20,945,830.09	\$ 2,501.89	\$ 12,735,399.88	60.80%

CITY OF PATASKALA, OHIO
JULY 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											
		\$18,223,463	\$18,223,463			\$ 15,179,383	\$15,179,383				
REVENUE											
Taxes	Property Taxes	\$ 765,967	\$ 1,335,776	\$ 569,809	57.34%	\$ 716,079	\$ 1,306,287	\$ 590,208	54.82%	\$ 49,888	6.97%
	Income Taxes	3,868,331	5,896,157	2,027,826	65.61%	3,702,031	5,724,424	2,022,393	64.67%	166,300	4.49%
	Total Taxes	\$ 4,634,298	\$ 7,231,933	\$ 2,597,635	64.08%	\$ 4,418,110	\$ 7,030,711	\$ 2,612,601	62.84%	\$ 216,188	4.89%
Intergovernmental	State-Shared Revenues	\$ 706,877	\$ 1,292,640	\$ 585,763	54.68%	\$ 1,014,634	\$ 1,512,630	\$ 497,996	67.08%	\$ (307,757)	-30.33%
	Grants & Loans	45,676	121,079	75,403	37.72%	237,279	5,147,120	4,909,841	4.61%	(191,603)	-80.75%
	Other Intergovernmental	100	16,689	16,589	0.60%	16,689	16,689	-	100.00%	(16,589)	-99.40%
	Total Intergovernmental	\$ 752,653	\$ 1,430,408	\$ 677,755	52.62%	\$ 1,268,602	\$ 6,676,439	\$ 5,407,837	19.00%	\$ (515,949)	-40.67%
Charges for Service	General Government Fees	\$ 128,714	\$ 175,790	\$ 47,076	73.22%	\$ 135,205	\$ 172,050	\$ 36,845	78.58%	\$ (6,491)	-4.80%
	Utility Charges	2,698,278	3,887,946	1,189,668	69.40%	2,537,227	3,903,334	1,366,107	65.00%	161,050	6.35%
	Other Service Charges	79,264	190,000	110,736	41.72%	85,718	190,000	104,282	45.11%	(6,454)	-7.53%
	Total Charges for Service	\$ 2,906,256	\$ 4,253,736	\$ 1,347,480	68.32%	\$ 2,758,151	\$ 4,265,384	\$ 1,507,233	64.66%	\$ 148,105	5.37%
Fines & Forfeitures	Mayor's Court	\$ 59,888	\$ 128,250	\$ 68,362	46.70%	\$ 57,466	\$ 115,950	\$ 58,484	49.56%	\$ 2,423	4.22%
	Other Fines & Forfeitures	1,251	5,000	3,749	25.02%	4,085	6,500	2,415	62.84%	(2,834)	-69.37%
	Total Fines, Licenses & Permits	\$ 61,139	\$ 133,250	\$ 72,111	45.88%	\$ 61,550	\$ 122,450	\$ 60,900	50.27%	\$ (411)	-0.67%
Special Assessments	Special Assessments	11,176	22,761	11,585	49.10%	11,279	22,761	11,482	49.55%	(103)	-0.91%
	Total Special Assessments	\$ 11,176	\$ 22,761	\$ 11,585	49.10%	\$ 11,279	\$ 22,761	\$ 11,482	49.55%	\$ (103)	-0.91%
Other Sources	Investment Income	\$ 223,986	\$ 195,595	\$ (28,391)	114.52%	\$ 175,731	\$ 230,425	\$ 54,694	76.26%	\$ 48,256	27.46%
	Proceeds from Debt Issuance	-	-	-	0.00%	4,600,000	4,600,000	-	100.00%	(4,600,000)	-100.00%
	Other Miscellaneous Income	497,751	734,452	236,700	67.77%	530,298	801,050	270,752	66.20%	(32,547)	-6.14%
	Total Other Sources	\$ 721,738	\$ 930,047	\$ 208,310	77.60%	\$ 5,306,029	\$ 5,631,475	\$ 325,446	94.22%	\$ (4,584,291)	-86.40%
Interfund Transfers	Transfers & Advances In	\$ 1,461,421	\$ 1,461,423	\$ 2	100.00%	\$ 1,837,780	\$ 1,838,780	\$ 1,000	99.95%	\$ (376,359)	-20.48%
	Total Transfers	\$ 1,461,421	\$ 1,461,423	\$ 2	100.00%	\$ 1,837,780	\$ 1,838,780	\$ 1,000	99.95%	\$ (376,359)	-20.48%
	Grand Total Revenue	\$10,548,680	\$15,463,558	\$ 4,914,878	68.22%	\$ 15,661,501	\$25,588,000	\$ 9,926,499	61.21%	\$ (5,112,820)	-32.65%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ (1,461,421)	\$ (1,461,423)	\$ 2	0.00%	\$ (1,837,780)	\$ (1,838,780)	\$ 1,000	-0.05%	\$ 376,359	-20.48%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ (1,461,421)	\$ (1,461,423)	\$ 2	0.00%	\$ (1,837,780)	\$ (1,838,780)	\$ 1,000	-0.05%	\$ 376,359	-20.48%
	Adjusted Grand Total Revenue	\$ 9,087,259	\$14,002,135	\$ 4,914,876	64.90%	\$ 13,823,721	\$23,749,220	\$ 9,925,499	58.21%	\$ (4,736,461)	-34.26%

	YTD 2019	2019 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2018	YTD 2019 H/(L) YTD 2018	% H/(L)
<u>EXPENDITURE & ENCUMBRANCES</u>										
Salary & Related	\$ 2,933,274	\$ 5,383,108	\$ 2,449,835	45.51%	\$ 396,731	\$ 2,053,103	38.14%	\$ 3,014,417	\$ (81,143)	-2.69%
Contractual Services	1,254,499	3,694,601	2,440,102	66.05%	1,152,296	1,287,805	34.86%	974,898	279,601	28.68%
General Operating	1,178,960	2,782,365	1,603,405	57.63%	739,036	864,369	31.07%	1,185,336	(6,377)	-0.54%
Capital Outlay	1,980,851	5,564,527	3,583,677	64.40%	2,542,542	1,041,135	18.71%	2,641,807	(660,957)	-25.02%
Debt Service	939,073	2,059,806	1,120,733	54.41%	1,116,732	4,001	0.19%	680,789	258,284	37.94%
Transfers & Advances	1,461,421	1,461,423	2	0.00%	-	2	0.00%	1,837,780	(376,359)	-20.48%
Grand Total Expenditures	<u>\$ 9,748,077</u>	<u>\$20,945,830</u>	<u>\$11,197,753</u>	<u>53.46%</u>	<u>\$ 5,947,338</u>	<u>\$ 5,250,415</u>	<u>25.07%</u>	<u>\$ 10,335,028</u>	<u>\$ (586,951)</u>	<u>-5.68%</u>
Adjustments:										
- Interfund transfers & advances	\$ (1,461,421)	\$ (1,461,423)	\$ (2)	0.00%	\$ -	\$ 2	0.00%	\$ (1,837,780)	\$ 376,359	-20.48%
Total Adjustments	<u>\$ (1,461,421)</u>	<u>\$ (1,461,423)</u>	<u>\$ (2)</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>0.00%</u>	<u>\$ (1,837,780)</u>	<u>\$ 376,359</u>	<u>-20.48%</u>
Adjusted Grand Total Expenditures	<u>\$ 8,286,656</u>	<u>\$19,484,407</u>	<u>\$11,197,751</u>	<u>57.47%</u>	<u>\$ 5,947,338</u>	<u>\$ 5,250,414</u>	<u>26.95%</u>	<u>\$ 8,497,248</u>	<u>\$ (210,592)</u>	<u>-2.48%</u>
Ending Fund Balance (based on non-adjusted expenditures)	<u>\$19,024,066</u>	<u>\$12,735,400</u>			<u>\$ 13,076,728</u>			<u>\$ 20,505,856</u>	<u>\$ (1,481,790)</u>	<u>-7.23%</u>
		60.80%								

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

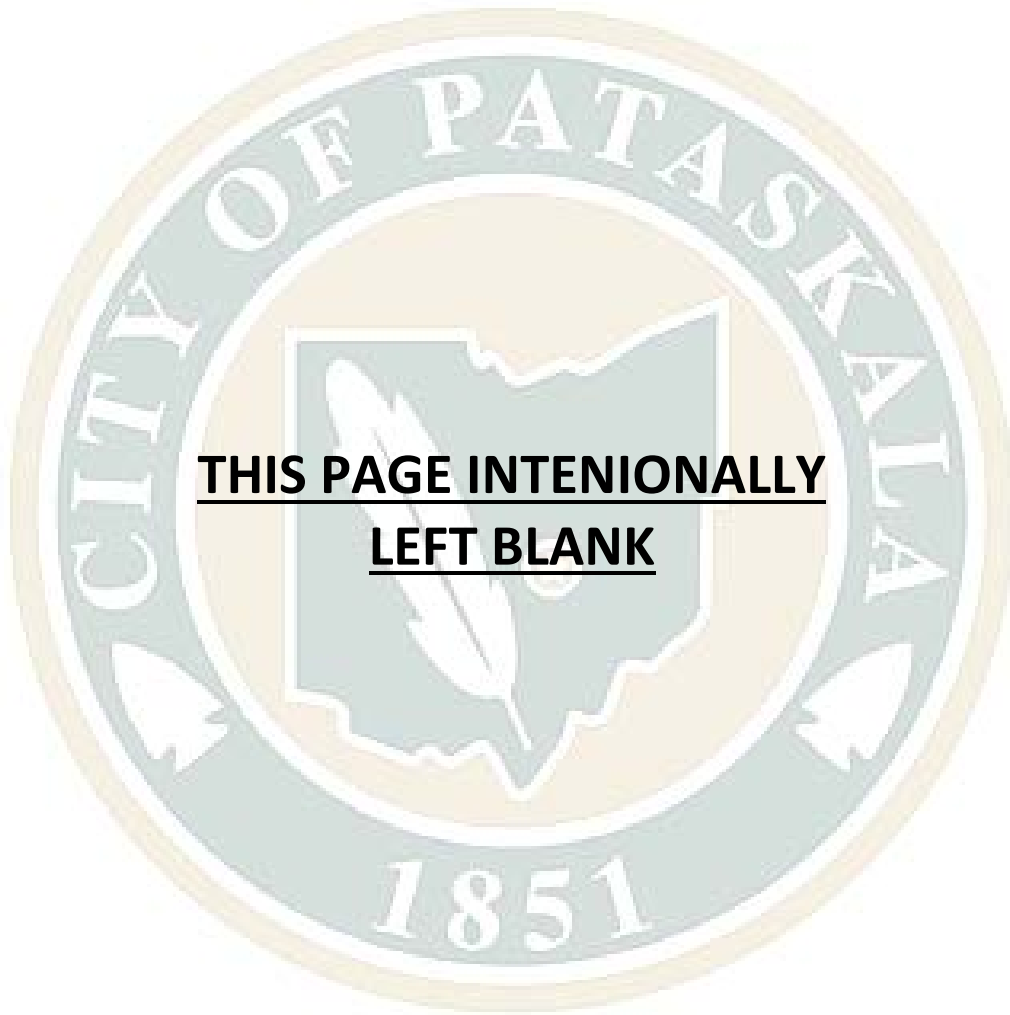
Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
Taxes	\$ 4,634,297.57	\$ 7,231,933.00	\$ 2,597,635.43	\$ 7,231,933.00	\$ -
Income Taxes	\$ 3,868,330.75	\$ 5,896,157.00	\$ 2,027,826.25	\$ 5,896,157.00	\$ -
Property Taxes	\$ 765,966.82	\$ 1,335,776.00	\$ 569,809.18	\$ 1,335,776.00	\$ -
Intergovernmental	\$ 752,652.72	\$ 1,430,408.00	\$ 677,755.28	\$ 1,427,908.00	\$ 2,500.00
Grants & Loans	\$ 45,675.68	\$ 121,079.00	\$ 75,403.32	\$ 118,579.00	\$ 2,500.00
Other Intergovernmental	\$ 100.00	\$ 16,689.00	\$ 16,589.00	\$ 16,689.00	\$ -
State-Shared Revenues	\$ 706,877.04	\$ 1,292,640.00	\$ 585,762.96	\$ 1,292,640.00	\$ -
Charges for Service	\$ 2,906,256.10	\$ 4,253,736.00	\$ 1,347,479.90	\$ 4,253,736.00	\$ -
General Government Fees	\$ 128,714.12	\$ 175,790.00	\$ 47,075.88	\$ 175,790.00	\$ -
Other Service Charges	\$ 79,264.24	\$ 190,000.00	\$ 110,735.76	\$ 190,000.00	\$ -
Utility	\$ 2,698,277.74	\$ 3,887,946.00	\$ 1,189,668.26	\$ 3,887,946.00	\$ -
Fines & Forfeitures	\$ 61,139.06	\$ 133,250.00	\$ 72,110.94	\$ 133,250.00	\$ -
Mayor's Court	\$ 59,888.06	\$ 128,250.00	\$ 68,361.94	\$ 128,250.00	\$ -
Other Fines & Forfeitures	\$ 1,251.00	\$ 5,000.00	\$ 3,749.00	\$ 5,000.00	\$ -
Special Assessments	\$ 11,175.97	\$ 22,761.00	\$ 11,585.03	\$ 22,761.00	\$ -
Special Assessments	\$ 11,175.97	\$ 22,761.00	\$ 11,585.03	\$ 22,761.00	\$ -
Miscellaneous Revenue	\$ 721,737.65	\$ 930,047.38	\$ 208,309.73	\$ 930,045.49	\$ 1.89
Investment Income	\$ 223,986.20	\$ 195,595.49	\$ (28,390.71)	\$ 195,595.49	\$ -
Other Miscellaneous Revenue	\$ 497,751.45	\$ 734,451.89	\$ 236,700.44	\$ 734,450.00	\$ 1.89
Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 1,461,421.11	\$ 1,461,423.00	\$ 1.89	\$ 1,461,423.00	\$ -
Transfers & Advances	\$ 1,461,421.11	\$ 1,461,423.00	\$ 1.89	\$ 1,461,423.00	\$ -
Grand Total	\$ 10,548,680.18	\$ 15,463,558.38	\$ 4,914,878.20	\$ 15,461,056.49	\$ 2,501.89

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 2,933,273.54	\$ 396,731.27	\$ 5,383,108.10	\$ 2,053,103.29	\$ 5,257,842.00	\$ 125,266.10	\$ -
Contractual Services	\$ 1,254,499.14	\$ 1,152,296.37	\$ 3,694,600.92	\$ 1,287,805.41	\$ 3,039,023.00	\$ 623,827.92	\$ 31,750.00
General Operating	\$ 1,178,959.55	\$ 739,036.22	\$ 2,782,364.86	\$ 864,369.09	\$ 2,645,240.00	\$ 117,374.86	\$ 19,750.00
Capital Outlay	\$ 1,980,850.51	\$ 2,542,541.80	\$ 5,564,527.21	\$ 1,041,134.90	\$ 3,051,908.00	\$ 1,915,839.21	\$ 596,780.00
Debt Service	\$ 939,073.23	\$ 1,116,731.89	\$ 2,059,806.00	\$ 4,000.88	\$ 2,059,806.00	\$ -	\$ -
Transfers & Advances	\$ 1,461,421.11	\$ -	\$ 1,461,423.00	\$ 1.89	\$ 1,461,423.00	\$ -	\$ -
Grand Total	\$ 9,748,077.08	\$ 5,947,337.55	\$ 20,945,830.09	\$ 5,250,415.46	\$ 17,515,242.00	\$ 2,782,308.09	\$ 648,280.00

**2019 EXPENDITURE BUDGET ANALYSIS - All Funds
THROUGH JULY 31, 2019**

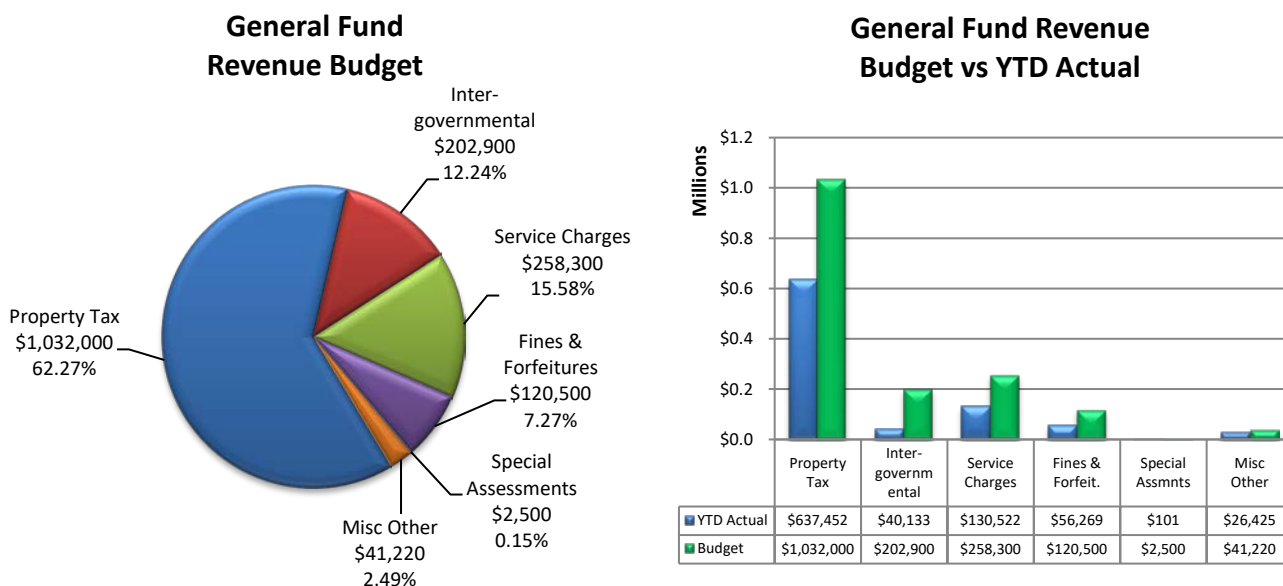
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
General Government	\$ 994,247.41	\$ 681,176.70	\$ 2,882,744.63	\$ 1,207,320.52	\$ 2,369,184.00	\$ 511,060.63	\$ 2,500.00
Salary & Related	\$ 336,738.33	\$ 42,340.36	\$ 677,610.95	\$ 298,532.26	\$ 664,784.00	\$ 12,826.95	\$ -
Contractual Services	\$ 616,913.55	\$ 599,429.82	\$ 2,027,329.29	\$ 810,985.92	\$ 1,552,300.00	\$ 475,029.29	\$ -
General Operating	\$ 40,595.53	\$ 39,406.52	\$ 177,804.39	\$ 97,802.34	\$ 152,100.00	\$ 23,204.39	\$ 2,500.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 93,499.56	\$ 18,564.96	\$ 195,832.42	\$ 83,767.90	\$ 191,393.00	\$ 4,439.42	\$ -
Salary & Related	\$ 85,131.63	\$ 10,628.63	\$ 149,498.83	\$ 53,738.57	\$ 147,893.00	\$ 1,605.83	\$ -
Contractual Services	\$ 1,864.98	\$ -	\$ 7,500.00	\$ 5,635.02	\$ 7,500.00	\$ -	\$ -
General Operating	\$ 6,502.95	\$ 7,936.33	\$ 38,833.59	\$ 24,394.31	\$ 36,000.00	\$ 2,833.59	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 214,105.64	\$ 140,191.20	\$ 495,448.89	\$ 141,152.05	\$ 465,553.00	\$ 29,895.89	\$ -
Salary & Related	\$ 50,703.25	\$ 3,713.01	\$ 89,242.76	\$ 34,826.50	\$ 88,103.00	\$ 1,139.76	\$ -
Contractual Services	\$ 158,647.92	\$ 134,737.58	\$ 391,898.13	\$ 98,512.63	\$ 363,250.00	\$ 28,648.13	\$ -
General Operating	\$ 4,754.47	\$ 1,740.61	\$ 14,308.00	\$ 7,812.92	\$ 14,200.00	\$ 108.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 1,446,952.65	\$ 271,084.43	\$ 2,756,322.36	\$ 1,038,285.28	\$ 2,656,210.00	\$ 80,112.36	\$ 20,000.00
Salary & Related	\$ 1,295,103.30	\$ 177,580.24	\$ 2,319,954.03	\$ 847,270.49	\$ 2,266,608.00	\$ 53,346.03	\$ -
Contractual Services	\$ 11,615.88	\$ 5,399.86	\$ 19,855.00	\$ 2,839.26	\$ 19,720.00	\$ 135.00	\$ -
General Operating	\$ 94,633.31	\$ 88,104.33	\$ 273,220.33	\$ 90,482.69	\$ 246,589.00	\$ 26,631.33	\$ -
Capital Outlay	\$ 45,600.16	\$ -	\$ 143,293.00	\$ 97,692.84	\$ 123,293.00	\$ -	\$ 20,000.00
Public Service	\$ 1,648,194.08	\$ 2,516,345.73	\$ 5,020,449.90	\$ 855,910.09	\$ 3,368,498.00	\$ 1,144,951.90	\$ 507,000.00
Salary & Related	\$ 449,539.54	\$ 54,565.12	\$ 785,762.24	\$ 281,657.58	\$ 765,035.00	\$ 20,727.24	\$ -
Contractual Services	\$ 98,147.29	\$ 72,450.69	\$ 283,307.96	\$ 112,709.98	\$ 215,000.00	\$ 58,307.96	\$ 10,000.00
General Operating	\$ 267,985.76	\$ 92,206.12	\$ 535,536.49	\$ 175,344.61	\$ 493,987.00	\$ 19,549.49	\$ 22,000.00
Capital Outlay	\$ 832,521.49	\$ 2,297,123.80	\$ 3,415,843.21	\$ 286,197.92	\$ 1,894,476.00	\$ 1,046,367.21	\$ 475,000.00
Finance	\$ 475,632.91	\$ 62,400.64	\$ 835,770.03	\$ 297,736.48	\$ 826,001.00	\$ 9,769.03	\$ -
Salary & Related	\$ 194,691.30	\$ 20,096.60	\$ 350,283.56	\$ 135,495.66	\$ 348,417.00	\$ 1,866.56	\$ -
Contractual Services	\$ 43,111.25	\$ 34,892.84	\$ 116,092.14	\$ 38,088.05	\$ 110,075.00	\$ 6,017.14	\$ -
General Operating	\$ 237,830.36	\$ 7,411.20	\$ 369,394.33	\$ 124,152.77	\$ 367,509.00	\$ 1,885.33	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 564,536.16	\$ 443,776.96	\$ 1,012,314.00	\$ 4,000.88	\$ 1,012,314.00	\$ -	\$ -
Debt Service	\$ 564,536.16	\$ 443,776.96	\$ 1,012,314.00	\$ 4,000.88	\$ 1,012,314.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 1,257,397.56	\$ 308,669.68	\$ 1,859,636.60	\$ 293,569.36	\$ 867,839.00	\$ 888,017.60	\$ 103,780.00
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 76,224.23	\$ 43,995.72	\$ 141,151.75	\$ 20,931.80	\$ 128,250.00	\$ 12,901.75	\$ -
General Operating	\$ 175,785.10	\$ 122,121.35	\$ 408,008.73	\$ 110,102.28	\$ 385,950.00	\$ 20,058.73	\$ 2,000.00
Capital Outlay	\$ 1,005,388.23	\$ 142,552.61	\$ 1,310,476.12	\$ 162,535.28	\$ 353,639.00	\$ 855,057.12	\$ 101,780.00
Recreational Programming	\$ 114,910.40	\$ 32,804.31	\$ 190,664.04	\$ 42,949.33	\$ 173,404.00	\$ 2,260.04	\$ 15,000.00
Salary & Related	\$ 60,252.13	\$ 10,855.88	\$ 99,441.72	\$ 28,333.71	\$ 97,804.00	\$ 1,637.72	\$ -
Contractual Services	\$ 15,893.42	\$ 7,044.98	\$ 32,371.00	\$ 9,432.60	\$ 32,100.00	\$ 271.00	\$ -
General Operating	\$ 38,764.85	\$ 14,903.45	\$ 58,851.32	\$ 5,183.02	\$ 43,500.00	\$ 351.32	\$ 15,000.00
Water Utility	\$ 792,632.36	\$ 734,680.51	\$ 1,804,151.86	\$ 276,838.99	\$ 1,759,376.00	\$ 44,775.86	\$ -
Salary & Related	\$ 222,153.71	\$ 36,461.08	\$ 411,612.33	\$ 152,997.54	\$ 391,016.00	\$ 20,596.33	\$ -
Contractual Services	\$ 110,809.99	\$ 93,648.84	\$ 263,877.41	\$ 59,418.58	\$ 233,828.00	\$ 8,299.41	\$ 21,750.00
General Operating	\$ 206,556.81	\$ 211,002.37	\$ 477,483.12	\$ 59,923.94	\$ 496,673.00	\$ 2,560.12	\$ (21,750.00)
Capital Outlay	\$ 43,099.91	\$ 10,221.16	\$ 57,820.00	\$ 4,498.93	\$ 44,500.00	\$ 13,320.00	\$ -
Debt Service	\$ 210,011.94	\$ 383,347.06	\$ 593,359.00	\$ -	\$ 593,359.00	\$ -	\$ -
Sewer Utility	\$ 684,547.24	\$ 737,642.43	\$ 2,431,072.36	\$ 1,008,882.69	\$ 2,364,047.00	\$ 67,025.36	\$ -
Salary & Related	\$ 238,960.35	\$ 40,490.35	\$ 499,701.68	\$ 220,250.98	\$ 488,182.00	\$ 11,519.68	\$ -
Contractual Services	\$ 121,270.63	\$ 160,696.04	\$ 411,218.24	\$ 129,251.57	\$ 377,000.00	\$ 34,218.24	\$ -
General Operating	\$ 105,550.41	\$ 154,203.94	\$ 428,924.56	\$ 169,170.21	\$ 408,732.00	\$ 20,192.56	\$ -
Capital Outlay	\$ 54,240.72	\$ 92,644.23	\$ 637,094.88	\$ 490,209.93	\$ 636,000.00	\$ 1,094.88	\$ -
Debt Service	\$ 164,525.13	\$ 289,607.87	\$ 454,133.00	\$ -	\$ 454,133.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 1,461,421.11	\$ -	\$ 1,461,423.00	\$ 1.89	\$ 1,461,423.00	\$ -	\$ -
Transfers & Advances	\$ 1,461,421.11	\$ -	\$ 1,461,423.00	\$ 1.89	\$ 1,461,423.00	\$ -	\$ -
Grand Total	\$ 9,748,077.08	\$ 5,947,337.55	\$ 20,945,830.09	\$ 5,250,415.46	\$ 17,515,242.00	\$ 2,782,308.09	\$ 648,280.00



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General Fund (101)

Revenue – On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$890.9 thousand, which represents 53.75% of budget. When compared to a straight-line rate of 58.33%, it is apparent that general fund revenues through July 31st are running slightly below budget. Typically, the timing of when the city receives its semi-annual property tax settlements tends to skew the total. We won't receive the 2nd half property tax settlement until the month of August. Eliminating the impact that the property tax receipts have in the calculation, the total is running at 40.52%, or approximately 17.8% lower than budget.



The largest revenue source for the general fund is property taxes, which accounts for 62.27% 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, the general fund has received \$637.5 thousand in property tax revenues from the Licking County Treasurer. This represents 61.77% of the full-year forecast – approximately 3.44% higher than projected. Collections through July 31 are up by \$98.7 thousand (18.31%) from the same seven-month period in 2018.

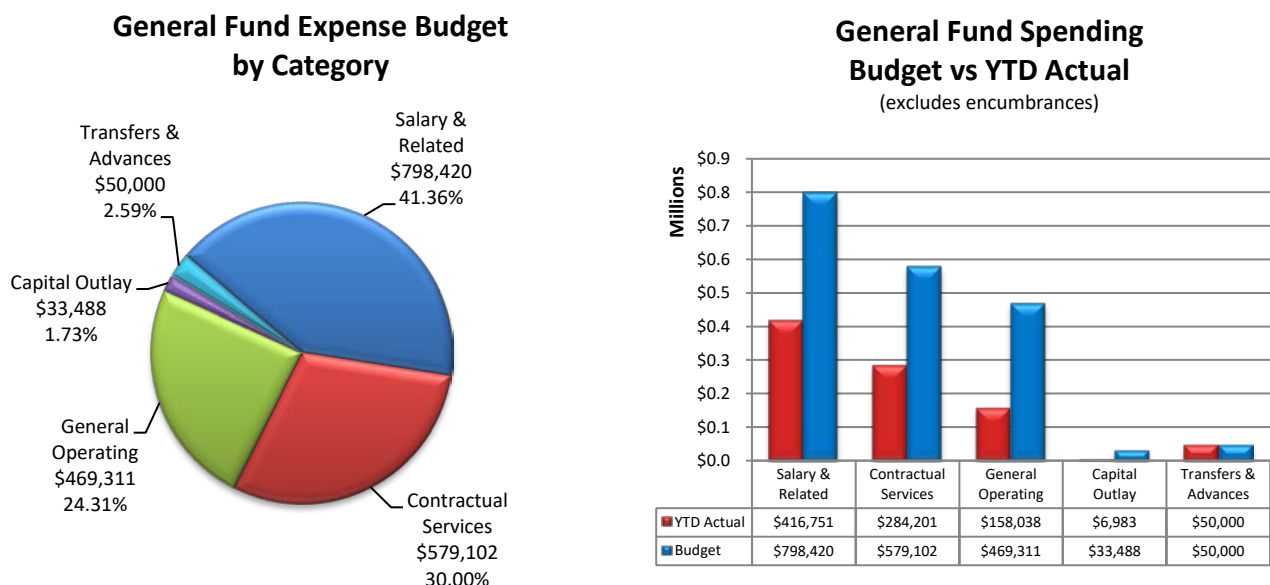
Service charge revenues represent the second largest revenue category for the general fund and are revenue received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other miscellaneous permits. The 2019 budget in this category is \$258.3 thousand (15.58% of budget). Through July 31, the city has received \$130.5 thousand (50.53% of budget) and is down by \$13.7 thousand (9.50%) from FY 2018. The variance is primarily the result of the timing of franchise fee payment receipts 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 \$40.1 thousand in this category (19.78% of budget) and is down by \$76.6 thousand (65.61%) when compared to the same seven-month period in 2018. The primary cause of the variance is the receipt timing of property

tax rollback/homestead taxes in 2018 (down \$78.7 thousand in 2019).

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 July 31, the city has received \$56.3 thousand in this category, which represents 46.7% of budget. Compared to the same seven-month period in 2018, the total is up by \$2.4 thousand, or 4.46%. The primary driver of the increase is the slightly higher amount of revenue generated by the Mayor's Court in 2019.

Expenditures – The general fund has a total appropriated expenditure budget for 2019 of approximately \$1.93 million. Total spending through July 31 is \$916.0 thousand and is equal to 47.45% of the budget. Including encumbrances (e.g., purchase orders) of \$384.7 thousand (but excluding transfers) in the total results in a total ratio equal to 66.51% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same seven-month period in 2018 (and excluding transfers), the total is down by \$17.7 thousand (2.01%). The decrease is the result of reduced spending in the General Operating category.



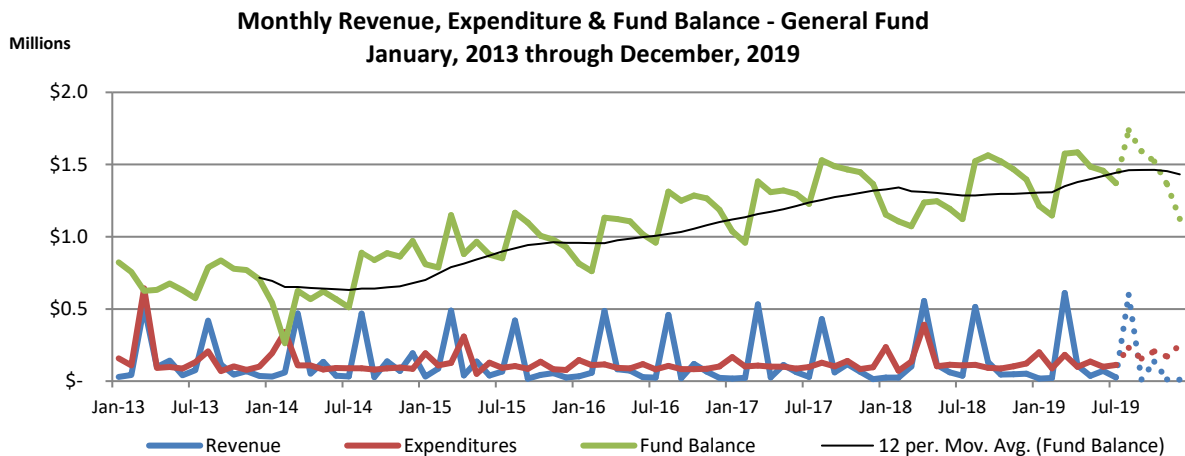
Salaries, wages and other employee-related costs represent the largest expense category, with a 2019 budget of \$798.4 thousand, or 41.36% of the general fund budget. Spending through July 31 was \$416.8 thousand, or 52.20% of budget. The slightly positive variance (\$49.0 thousand below budget) was primarily the result of the city funding a lesser share of the 2019 employee HRA accounts early in the year. The city pays for the first dollars (\$1,500/\$3,000) of employee and dependent medical insurance claims, and this can vary from period to period.

Contractual services is another major expense category in the General fund. The 2019 budget in this category is \$579.1 thousand (30.0% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through July 31 is \$284.2 thousand (49.08% of budget). Including encumbrances (e.g. purchase orders) of \$185.3 thousand in the total, 81.07% 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 \$469.3 thousand, or 24.31% of the fund's budget. Year to-date 2019 spending in this category is \$158.0 thousand and is equal to 33.67% of budget. Including encumbrances in the calculation, the total spent or committed is \$288.7 thousand, or 61.51% of budget. Spending in this category is down by \$35.0 thousand (18.11%) from the same seven-month period in 2018.

The approved 2019 budget in the general fund included \$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 were made on the accounting system during the month of March.

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

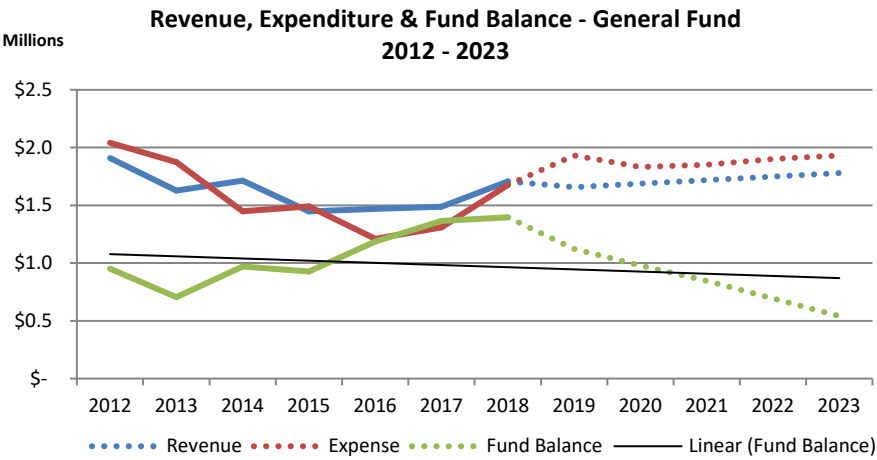


to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

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 \$541.2 thousand at the end of FY 2023.



CITY OF PATASKALA, OHIO
JULY 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		\$ 1,396,120	\$ 1,396,120			\$ 1,365,103	\$ 1,365,103				
REVENUE											
Taxes	Property Taxes	\$ 637,452	\$ 1,032,000	\$ 394,548	61.77%	\$ 538,784	\$ 1,007,000	\$ 468,216	53.50%	\$ 98,669	18.31%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ 637,452	\$ 1,032,000	\$ 394,548	61.77%	\$ 538,784	\$ 1,007,000	\$ 468,216	53.50%	\$ 98,669	18.31%
Intergovernmental	State-Shared Revenues	\$ 40,133	\$ 202,900	\$ 162,767	19.78%	\$ 116,714	\$ 200,100	\$ 83,386	58.33%	\$ (76,581)	-65.61%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 40,133	\$ 202,900	\$ 162,767	19.78%	\$ 116,714	\$ 200,100	\$ 83,386	58.33%	\$ (76,581)	-65.61%
Charges for Service	General Government Fees	\$ 51,258	\$ 68,300	\$ 17,042	75.05%	\$ 58,500	\$ 81,300	\$ 22,800	71.96%	\$ (7,242)	-12.38%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	79,264	190,000	110,736	41.72%	85,718	190,000	104,282	45.11%	(6,454)	-7.53%
	Total Charges for Service	\$ 130,522	\$ 258,300	\$ 127,778	50.53%	\$ 144,218	\$ 271,300	\$ 127,082	53.16%	\$ (13,696)	-9.50%
Fines & Forfeitures	Mayor's Court	\$ 56,269	\$ 120,000	\$ 63,731	46.89%	\$ 53,865	\$ 110,000	\$ 56,135	48.97%	\$ 2,405	4.46%
	Other Fines & Forfeitures	-	500	500	0.00%	-	500	500	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ 56,269	\$ 120,500	\$ 64,231	46.70%	\$ 53,865	\$ 110,500	\$ 56,635	48.75%	\$ 2,405	4.46%
Special Assessments	Special Assessments	101	2,500	2,399	4.05%	1,160	2,500	1,340	46.39%	(1,059)	-91.27%
	Total Special Assessments	\$ 101	\$ 2,500	\$ 2,399	4.05%	\$ 1,160	\$ 2,500	\$ 1,340	46.39%	\$ (1,059)	-91.27%
Other Sources	Investment Income	\$ 20,000	\$ 24,720	\$ 4,720	80.91%	\$ 14,782	\$ 24,000	\$ 9,218	61.59%	\$ 5,218	35.30%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	6,425	16,500	10,075	38.94%	46,176	57,000	10,825	81.01%	(39,751)	-86.09%
	Total Other Sources	\$ 26,425	\$ 41,220	\$ 14,795	64.11%	\$ 60,957	\$ 81,000	\$ 20,043	75.26%	\$ (34,533)	-56.65%
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	\$ 890,903	\$ 1,657,420	\$ 766,517	53.75%	\$ 915,697	\$ 1,673,400	\$ 757,703	54.72%	\$ (24,795)	-2.71%
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	\$ 890,903	\$ 1,657,420	\$ 766,517	53.75%	\$ 915,697	\$ 1,672,400	\$ 756,703	54.75%	\$ (24,795)	-2.71%

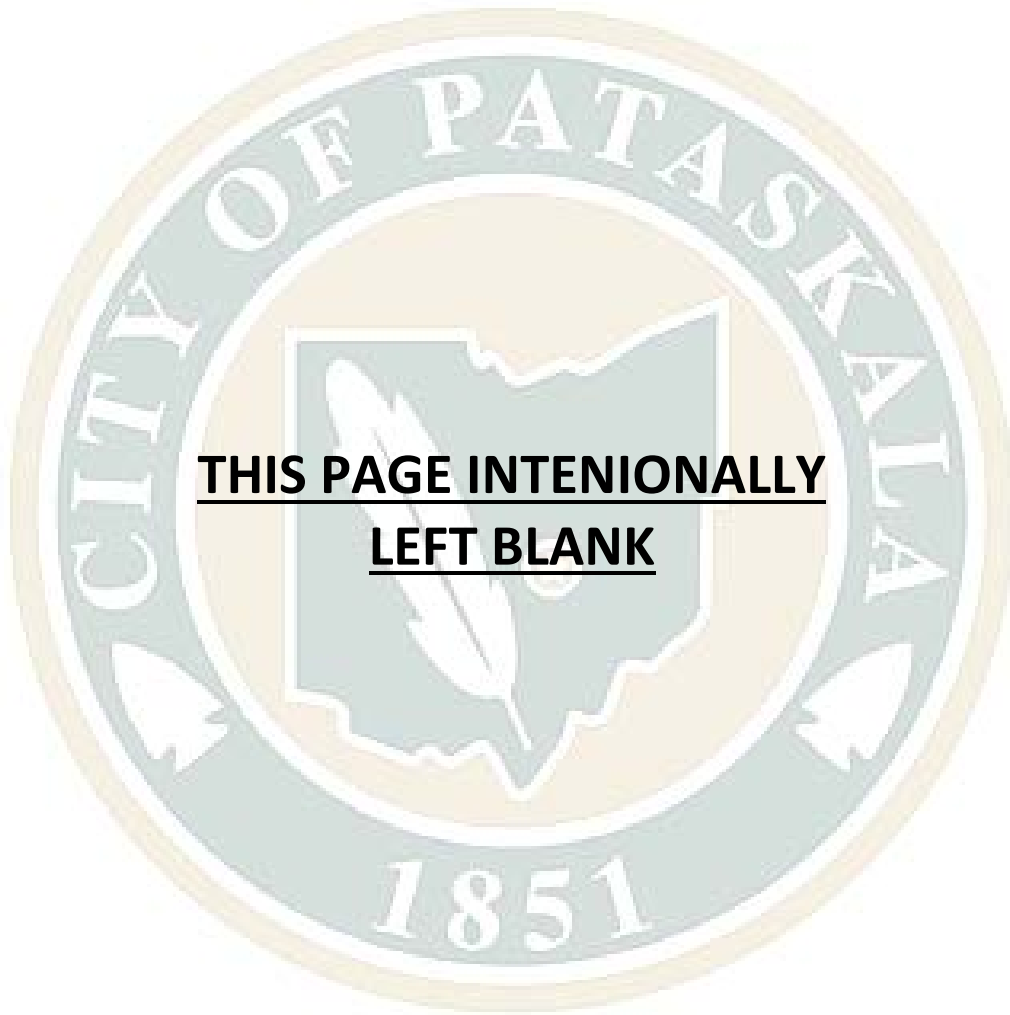
		YTD 2019	2019 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2018	YTD 2019 H/(L) YTD 2018	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 416,751	\$ 798,420	\$ 381,669	47.80%	\$ 50,279	\$ 331,391	41.51%	\$ 405,332	\$ 11,418	2.82%
	Contractual Services	284,201	579,102	294,900	50.92%	185,269	109,632	18.93%	273,226	10,975	4.02%
	General Operating	158,038	469,311	311,273	66.33%	130,619	180,655	38.49%	192,990	(34,952)	-18.11%
	Capital Outlay	6,983	33,488	26,505	79.15%	18,488	8,017	23.94%	12,162	(5,179)	-42.58%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	50,000	50,000	-	0.00%	-	-	0.00%	275,000	(225,000)	-81.82%
	Grand Total Expenditures	\$ 915,973	\$ 1,930,321	\$ 1,014,348	52.55%	\$ 384,654	\$ 629,694	32.62%	\$ 1,158,710	\$ (242,737)	-20.95%
Adjustments:											
	- Interfund transfers & advances	\$ (50,000)	\$ (50,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (275,000)	\$ 225,000	-81.82%
	Total Adjustments	\$ (50,000)	\$ (50,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (275,000)	\$ 225,000	-81.82%
	Adjusted Grand Total Expenditures	\$ 865,973	\$ 1,880,321	\$ 1,014,348	53.95%	\$ 384,654	\$ 629,694	33.49%	\$ 883,710	\$ (17,737)	-2.01%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,371,050	\$ 1,123,219			\$ 986,396			\$ 1,122,090	\$ 248,960	22.19%
			58.19%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	\$ 890,902.70	\$ 1,657,420.00	\$ 766,517.30	\$ 1,657,420.00	\$ -
Taxes	\$ 637,452.49	\$ 1,032,000.00	\$ 394,547.51	\$ 1,032,000.00	\$ -
Property Taxes	\$ 637,452.49	\$ 1,032,000.00	\$ 394,547.51	\$ 1,032,000.00	\$ -
Intergovernmental	\$ 40,133.04	\$ 202,900.00	\$ 162,766.96	\$ 202,900.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 40,133.04	\$ 202,900.00	\$ 162,766.96	\$ 202,900.00	\$ -
Charges for Service	\$ 130,522.41	\$ 258,300.00	\$ 127,777.59	\$ 258,300.00	\$ -
General Government Fees	\$ 51,258.17	\$ 68,300.00	\$ 17,041.83	\$ 68,300.00	\$ -
Other Service Charges	\$ 79,264.24	\$ 190,000.00	\$ 110,735.76	\$ 190,000.00	\$ -
Fines & Forfeitures	\$ 56,269.06	\$ 120,500.00	\$ 64,230.94	\$ 120,500.00	\$ -
Mayor's Court	\$ 56,269.06	\$ 120,000.00	\$ 63,730.94	\$ 120,000.00	\$ -
Other Fines & Forfeitures	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Special Assessments	\$ 101.19	\$ 2,500.00	\$ 2,398.81	\$ 2,500.00	\$ -
Special Assessments	\$ 101.19	\$ 2,500.00	\$ 2,398.81	\$ 2,500.00	\$ -
Miscellaneous Revenue	\$ 26,424.51	\$ 41,220.00	\$ 14,795.49	\$ 41,220.00	\$ -
Investment Income	\$ 19,999.90	\$ 24,720.00	\$ 4,720.10	\$ 24,720.00	\$ -
Other Miscellaneous Revenue	\$ 6,424.61	\$ 16,500.00	\$ 10,075.39	\$ 16,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 890,902.70	\$ 1,657,420.00	\$ 766,517.30	\$ 1,657,420.00	\$ -

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

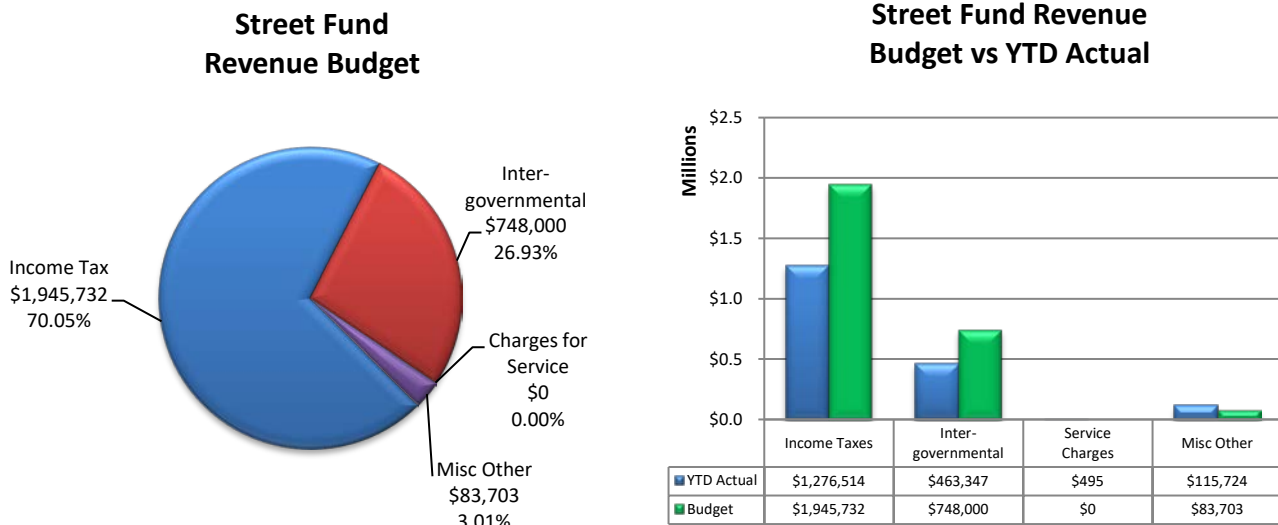
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	\$ 915,972.76	\$ 384,654.19	\$ 1,930,320.87	\$ 629,693.92	\$ 1,815,790.00	\$ 114,530.87	\$ -
General Government	\$ 390,898.65	\$ 131,288.20	\$ 877,730.79	\$ 355,543.94	\$ 833,996.00	\$ 43,734.79	\$ -
Salary & Related	\$ 230,613.75	\$ 27,883.08	\$ 469,600.29	\$ 211,103.46	\$ 461,876.00	\$ 7,724.29	\$ -
Contractual Services	\$ 120,679.41	\$ 75,767.26	\$ 261,799.81	\$ 65,353.14	\$ 238,020.00	\$ 23,779.81	\$ -
General Operating	\$ 39,605.49	\$ 27,637.86	\$ 146,330.69	\$ 79,087.34	\$ 134,100.00	\$ 12,230.69	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 136,595.39	\$ 71,182.20	\$ 276,448.89	\$ 68,671.30	\$ 260,053.00	\$ 16,395.89	\$ -
Salary & Related	\$ 50,703.25	\$ 3,713.01	\$ 89,242.76	\$ 34,826.50	\$ 88,103.00	\$ 1,139.76	\$ -
Contractual Services	\$ 83,737.67	\$ 66,128.58	\$ 175,898.13	\$ 26,031.88	\$ 160,750.00	\$ 15,148.13	\$ -
General Operating	\$ 2,154.47	\$ 1,340.61	\$ 11,308.00	\$ 7,812.92	\$ 11,200.00	\$ 108.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 93,499.56	\$ 18,564.96	\$ 195,832.42	\$ 83,767.90	\$ 191,393.00	\$ 4,439.42	\$ -
Salary & Related	\$ 85,131.63	\$ 10,628.63	\$ 149,498.83	\$ 53,738.57	\$ 147,893.00	\$ 1,605.83	\$ -
Contractual Services	\$ 1,864.98	\$ -	\$ 7,500.00	\$ 5,635.02	\$ 7,500.00	\$ -	\$ -
General Operating	\$ 6,502.95	\$ 7,936.33	\$ 38,833.59	\$ 24,394.31	\$ 36,000.00	\$ 2,833.59	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 41,591.79	\$ 15,557.94	\$ 94,342.50	\$ 37,192.77	\$ 91,346.00	\$ 2,996.50	\$ -
Salary & Related	\$ 21,931.40	\$ 3,097.86	\$ 43,343.08	\$ 18,313.82	\$ 42,869.00	\$ 474.08	\$ -
Contractual Services	\$ 15,669.41	\$ 7,838.39	\$ 33,002.09	\$ 9,494.29	\$ 31,765.00	\$ 1,237.09	\$ -
General Operating	\$ 3,990.98	\$ 4,621.69	\$ 17,997.33	\$ 9,384.66	\$ 16,712.00	\$ 1,285.33	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 175,016.73	\$ 143,104.86	\$ 389,231.26	\$ 71,109.67	\$ 342,950.00	\$ 46,281.26	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 62,249.93	\$ 35,534.52	\$ 100,901.75	\$ 3,117.30	\$ 88,000.00	\$ 12,901.75	\$ -
General Operating	\$ 105,783.80	\$ 89,082.20	\$ 254,841.37	\$ 59,975.37	\$ 239,950.00	\$ 14,891.37	\$ -
Capital Outlay	\$ 6,983.00	\$ 18,488.14	\$ 33,488.14	\$ 8,017.00	\$ 15,000.00	\$ 18,488.14	\$ -
Recreational Programming	\$ 28,370.64	\$ 4,956.03	\$ 46,735.01	\$ 13,408.34	\$ 46,052.00	\$ 683.01	\$ -
Salary & Related	\$ 28,370.64	\$ 4,956.03	\$ 46,735.01	\$ 13,408.34	\$ 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	\$ 915,972.76	\$ 384,654.19	\$ 1,930,320.87	\$ 629,693.92	\$ 1,815,790.00	\$ 114,530.87	\$ -



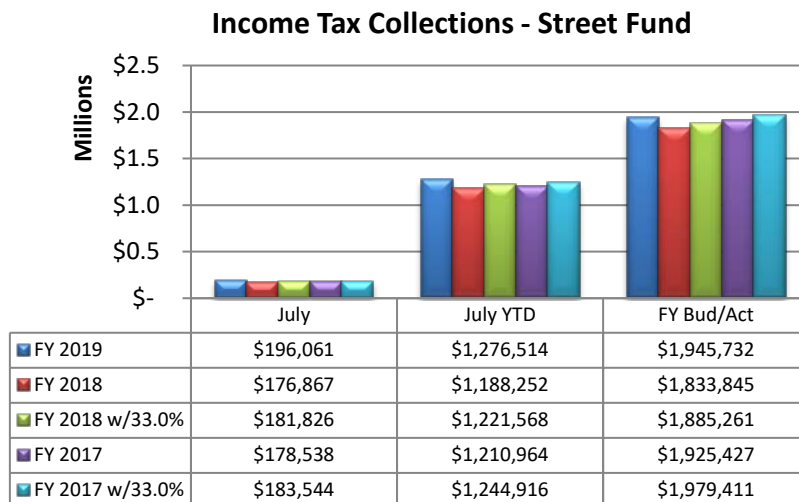
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Street Fund (201)

Revenue – The Street Fund has a 2019 revenue budget of approximately \$2.78 million with the primary revenue sources being income taxes and intergovernmental revenues. On a year to-date basis, the Street fund has been credited with total revenue of approximately \$1.86 million, which reflects 66.83% of the full-year budget. Total revenue to-date is up by \$113.0 thousand (6.48%) from the same seven-month period in 2018.



Income tax collections in July were \$196.1 thousand and represent 10.08% of the 2019 budget. Collections for the month were up by \$19.2 thousand (10.85%) when compared to the same period in 2018. Year to date income tax revenues credited to the fund are \$1.28 million and represent 65.61% of budget. In comparison, collections through July 2018 were \$1.12 million, and were equal to 64.80% of the 2018 full-year collections. For 2017, the rate was equal to 62.89% of full-year collections. 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 \$34.8 thousand, and the increased level of total collections through July resulted in an increase of \$53.4 thousand. The net impact of these variances is the overall increase in fund revenue of \$88.3 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,

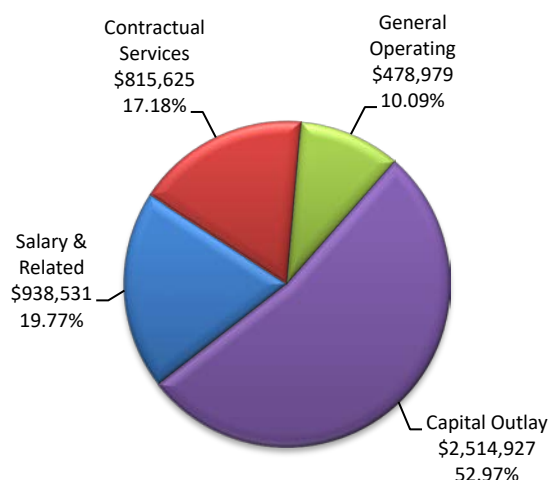
the fund would have received \$54.9 thousand (4.50%) more in 2019 than 2018 had the allocation rate not been changed, and collections would have been \$31.6 thousand (2.54%) higher than 2017 collections.

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 \$463.3 thousand in this category (61.94% of budget) which is up by \$14.9 thousand (3.32%) from the same seven-month period in 2018.

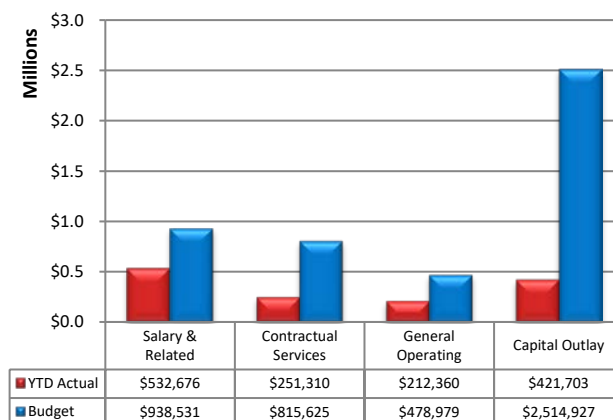
The other category, Other Sources, is budgeted at \$83.7 thousand and represents only 3.01% of the total fund revenue budget. To date, the city has received \$115.7 thousand (138.3% of budget), which is up by \$9.3.7 thousand (8.79%) from the same seven-month period in 2018. The primary driver of the positive variance is the one-time receipt in 2019 of \$22.5 thousand from ODOT of excess local funds contributed for the Columbia Road Bridge project and investment income that is \$14.4.4 thousand (37.26%) higher in FY 2019, but those positive variances have been partially offset by 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 \$4.75 million. Total spending through July 31 was \$1.42 million and is equal to 29.87% 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 \$2.38 million in the total (but excluding transfers) results in total fund spending equal to 79.95% of budget. Compared to year to-date 2018 (and excluding transfers), the total is up by \$345.9 thousand (32.27%) and is due primarily to increased spending in the Capital Outlay and Contractual Services categories.

**Street Fund
Expense Budget by Category**



**Street Fund Spending
Budget vs YTD Actual**
(excludes encumbrances)



Spending on capital projects and equipment is the largest expense category in the Street Fund with a 2019 budget of \$2.51 million, or 52.967 of the fund's budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. Spending through July 31 was \$421.7 thousand, or 16.77% of budget. Including encumbrances (e.g., purchase orders) in the total, however, results in a spending commitment equal to \$2.38 million, or 94.57% of budget.

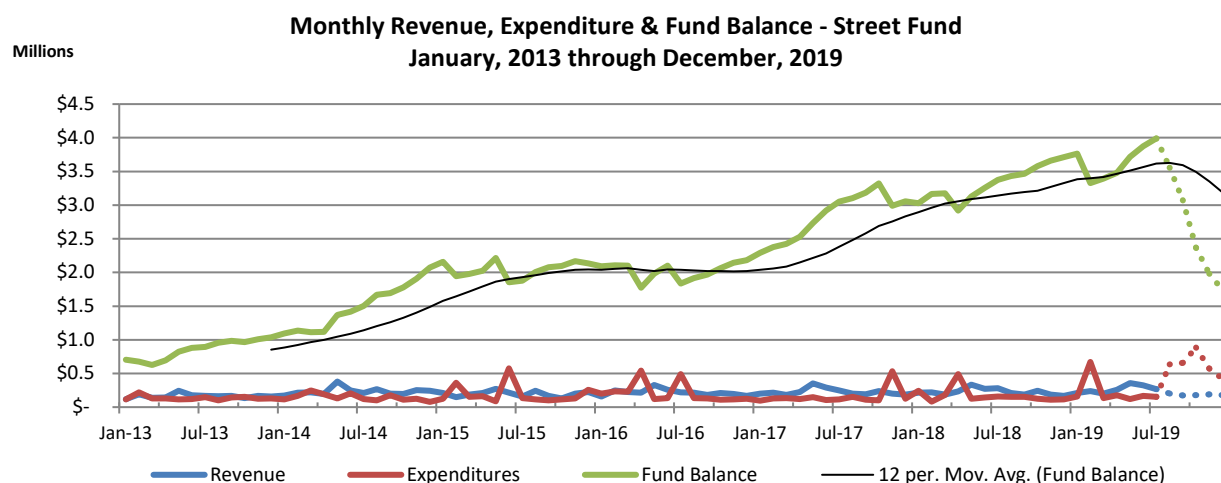
Salaries, wages and other employee-related costs represents the next major expense category in the Street fund. The 2019 budget in this category is \$938.5 thousand (19.77% of budget). Spending through July 31 was \$532.7 thousand, or 56.76% of budget. The slightly positive budget variance (\$14.8 thousand below budget) is primarily the result of the city funding a lesser 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 up by \$5.8 thousand (1.11%) from the level in 2018 and is the result of by increased wages (higher wage scale and individual employee step increases) in 2019, partially offset by the city's funding of 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 \$479.0 thousand, or 10.09% of the fund's budget. Spending through July 31 was \$212.4 thousand, or 44.34% of budget. Including encumbrances in the calculation, total spending is \$294.4 thousand, or 61.46% of the budget. Spending in this category is up by approximately \$9.5 thousand (4.67%) when compared to the same seven-month period in 2018.

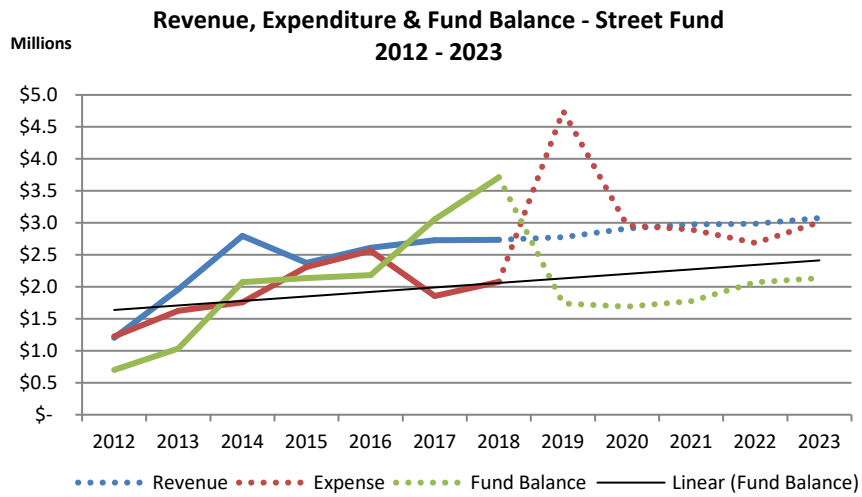
The approved budget in the Street fund did not include any interfund transfers in 2019. In 2018, a \$345,000 interfund transfer to the Capital Improvements (301) fund was authorized to provide funding for major road and road-related infrastructure projects.

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 \$1.97 million (53.09%) 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 \$1.74 and \$2.14 million.

CITY OF PATASKALA, OHIO
JULY 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	1,276,514	1,945,732	669,218	65.61%	1,188,252	1,837,444	649,192	64.67%	88,262	7.43%
Total Taxes	\$ 1,276,514	\$ 1,945,732	\$ 669,218	65.61%	\$ 1,188,252	\$ 1,837,444	\$ 649,192	64.67%	\$ 88,262	7.43%
Intergovernmental										
State-Shared Revenues	\$ 463,347	\$ 748,000	\$ 284,653	61.94%	\$ 448,460	\$ 728,000	\$ 279,540	61.60%	\$ 14,887	3.32%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 463,347	\$ 748,000	\$ 284,653	61.94%	\$ 448,460	\$ 728,000	\$ 279,540	61.60%	\$ 14,887	3.32%
Charges for Service										
General Government Fees	\$ 495	\$ -	\$ (495)	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 495	100.00%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 495	\$ -	\$ (495)	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 495	100.00%
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	\$ 53,191	\$ 53,703	\$ 512	99.05%	\$ 38,752	\$ 52,650	\$ 13,898	73.60%	\$ 14,439	37.26%
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	62,533	30,000	(32,533)	208.44%	67,624	52,000	(15,624)	130.05%	(5,091)	-7.53%
Total Other Sources	\$ 115,724	\$ 83,703	\$ (32,021)	138.26%	\$ 106,376	\$ 104,650	\$ (1,726)	101.65%	\$ 9,348	8.79%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 1,856,080	\$ 2,777,435	\$ 921,355	66.83%	\$ 1,743,088	\$ 2,670,094	\$ 927,006	65.28%	\$ 112,992	6.48%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 1,856,080	\$ 2,777,435	\$ 921,355	66.83%	\$ 1,743,088	\$ 2,670,094	\$ 927,006	65.28%	\$ 112,992	6.48%

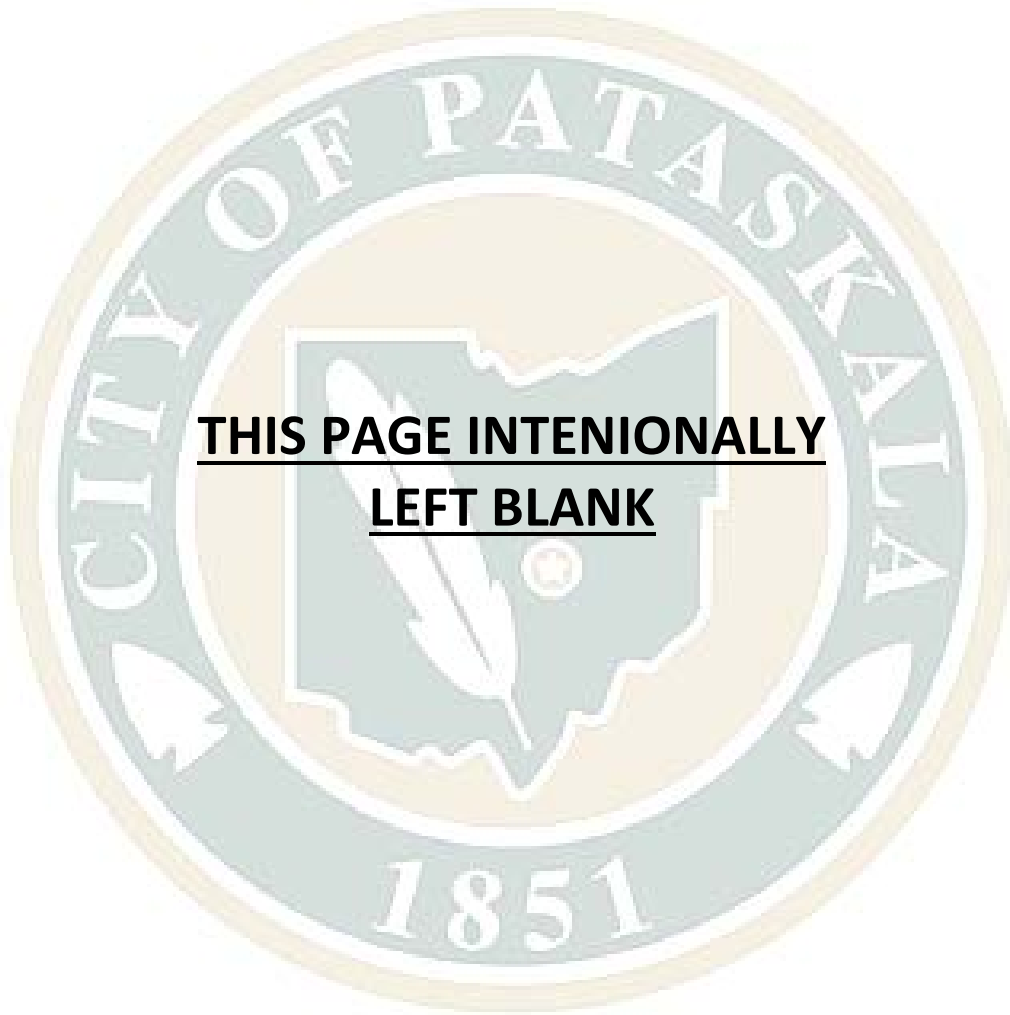
	YTD 2019	2019 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2018	YTD 2019 H/(L) YTD 2018	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 532,676	\$ 938,531	\$ 405,855	43.24%	\$ 64,530	\$ 341,324	36.37%	\$ 526,831	\$ 5,845	1.11%
Contractual Services	251,310	815,625	564,314	69.19%	274,619	289,695	35.52%	171,235	80,076	46.76%
General Operating	212,360	478,979	266,619	55.66%	82,015	184,604	38.54%	202,879	9,482	4.67%
Capital Outlay	421,703	2,514,927	2,093,224	83.23%	1,956,725	136,499	5.43%	171,157	250,546	146.38%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	350,000	(350,000)	-100.00%
Grand Total Expenditures	\$ 1,418,049	\$ 4,748,061	\$ 3,330,012	70.13%	\$ 2,377,889	\$ 952,123	20.05%	\$ 1,422,102	\$ (4,053)	-0.28%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (350,000)	\$ 350,000	-100.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (350,000)	\$ 350,000	-100.00%
Adjusted Grand Total Expenditures	\$ 1,418,049	\$ 4,748,061	\$ 3,330,012	70.13%	\$ 2,377,889	\$ 952,123	20.05%	\$ 1,072,102	\$ 345,947	32.27%
Ending Fund Balance	\$ 4,149,551	\$ 1,740,894			\$ 1,771,662			\$ 3,375,834	\$ 773,717	22.92%
		36.67%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	\$ 1,856,080.07	\$ 2,777,435.00	\$ 921,354.93	\$ 2,777,435.00	\$ -
Taxes	\$ 1,276,514.37	\$ 1,945,732.00	\$ 669,217.63	\$ 1,945,732.00	\$ -
Income Taxes	\$ 1,276,514.37	\$ 1,945,732.00	\$ 669,217.63	\$ 1,945,732.00	\$ -
Intergovernmental	\$ 463,346.83	\$ 748,000.00	\$ 284,653.17	\$ 748,000.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 463,346.83	\$ 748,000.00	\$ 284,653.17	\$ 748,000.00	\$ -
Charges for Service	\$ 495.00	\$ -	\$ (495.00)	\$ -	\$ -
General Government Fees	\$ 495.00	\$ -	\$ (495.00)	\$ -	\$ -
Miscellaneous Revenue	\$ 115,723.87	\$ 83,703.00	\$ (32,020.87)	\$ 83,703.00	\$ -
Investment Income	\$ 53,190.91	\$ 53,703.00	\$ 512.09	\$ 53,703.00	\$ -
Other Miscellaneous Revenue	\$ 62,532.96	\$ 30,000.00	\$ (32,532.96)	\$ 30,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,856,080.07	\$ 2,777,435.00	\$ 921,354.93	\$ 2,777,435.00	\$ -

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

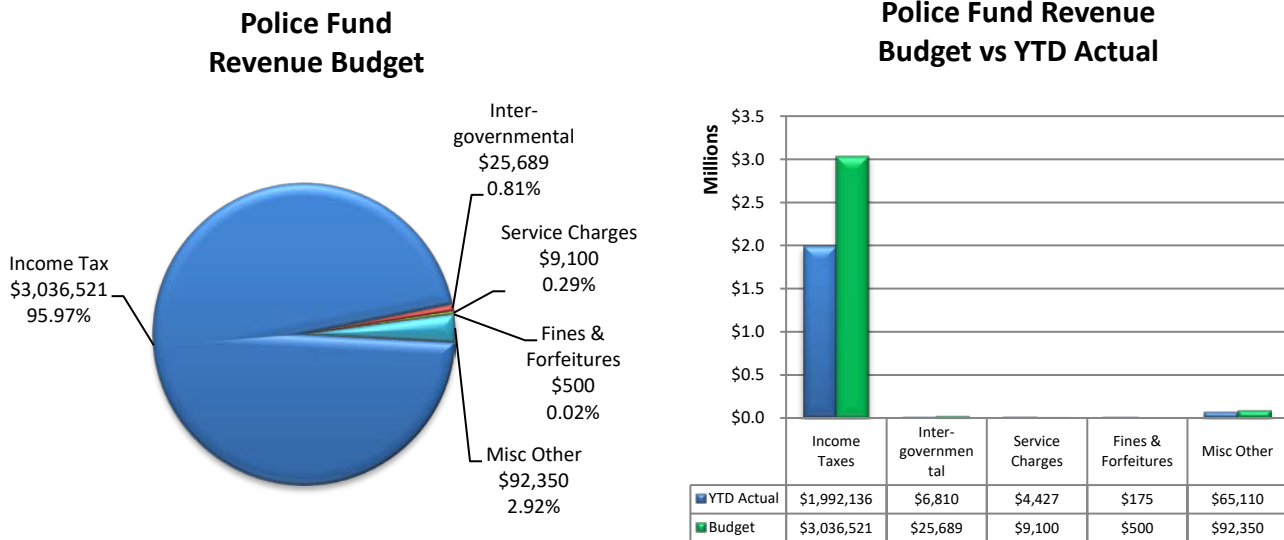
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
201 - Street Fund	\$ 1,418,048.85	\$ 2,377,888.95	\$ 4,748,060.56	\$ 952,122.76	\$ 3,522,551.00	\$ 813,509.56	\$ 412,000.00
General Government	\$ 171,409.31	\$ 208,662.30	\$ 587,518.29	\$ 207,446.68	\$ 511,437.00	\$ 76,081.29	\$ -
Salary & Related	\$ 35,193.72	\$ 5,233.36	\$ 67,451.24	\$ 27,024.16	\$ 65,517.00	\$ 1,934.24	\$ -
Contractual Services	\$ 136,215.59	\$ 203,428.94	\$ 518,567.05	\$ 178,922.52	\$ 444,420.00	\$ 74,147.05	\$ -
General Operating	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 20,125.00	\$ 17,575.00	\$ 49,500.00	\$ 11,800.00	\$ 45,000.00	\$ 4,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 20,125.00	\$ 17,575.00	\$ 49,500.00	\$ 11,800.00	\$ 45,000.00	\$ 4,500.00	\$ -
Finance	\$ 131,701.57	\$ 12,455.01	\$ 212,547.23	\$ 68,390.65	\$ 210,579.00	\$ 1,968.23	\$ -
Salary & Related	\$ 47,942.63	\$ 4,731.69	\$ 85,317.03	\$ 32,642.71	\$ 84,874.00	\$ 443.03	\$ -
Contractual Services	\$ 6,664.88	\$ 6,973.44	\$ 16,490.20	\$ 2,851.88	\$ 15,265.00	\$ 1,225.20	\$ -
General Operating	\$ 77,094.06	\$ 749.88	\$ 110,740.00	\$ 32,896.06	\$ 110,440.00	\$ 300.00	\$ -
Parks, Lands & Municipal Facilities	\$ 9,639.22	\$ 10,197.77	\$ 26,686.99	\$ 6,850.00	\$ 24,000.00	\$ 2,686.99	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 9,639.22	\$ 10,197.77	\$ 26,686.99	\$ 6,850.00	\$ 24,000.00	\$ 2,686.99	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Service	\$ 1,085,173.75	\$ 2,128,998.87	\$ 3,871,808.05	\$ 657,635.43	\$ 2,731,535.00	\$ 728,273.05	\$ 412,000.00
Salary & Related	\$ 449,539.54	\$ 54,565.12	\$ 785,762.24	\$ 281,657.58	\$ 765,035.00	\$ 20,727.24	\$ -
Contractual Services	\$ 88,304.83	\$ 46,641.39	\$ 231,067.28	\$ 96,121.06	\$ 195,000.00	\$ 26,067.28	\$ 10,000.00
General Operating	\$ 125,626.78	\$ 71,067.48	\$ 340,051.87	\$ 143,357.61	\$ 302,500.00	\$ 15,551.87	\$ 22,000.00
Capital Outlay	\$ 421,702.60	\$ 1,956,724.88	\$ 2,514,926.66	\$ 136,499.18	\$ 1,469,000.00	\$ 665,926.66	\$ 380,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,418,048.85	\$ 2,377,888.95	\$ 4,748,060.56	\$ 952,122.76	\$ 3,522,551.00	\$ 813,509.56	\$ 412,000.00



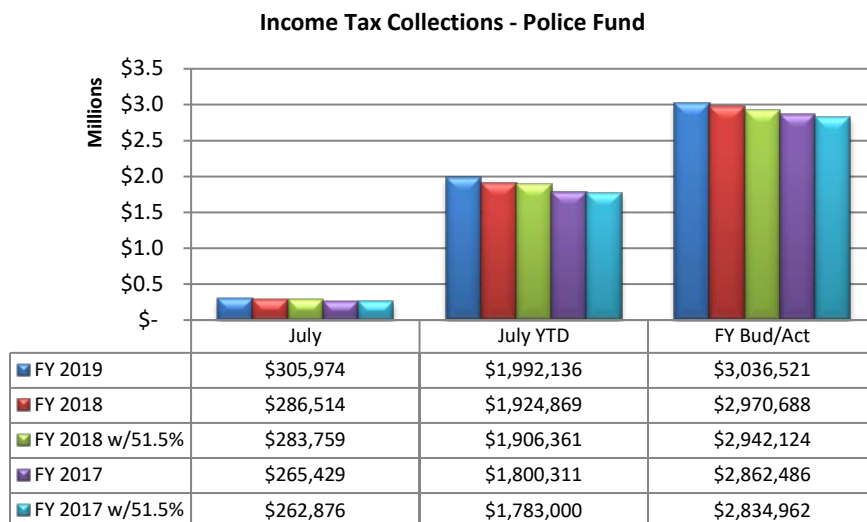
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Police Fund (208)

Revenue – The fund’s primary revenue sources are income taxes and other sources, and it has a 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 \$2.07 million, which represents 65.38% of budget. Total revenue to-date is \$22.9 thousand (1.12%) higher than that collected during the same seven-month period in 2018. The primary cause of the increase was the overall level of income tax collections in 2019, partially offset by the receipt in 2018 of \$25.0 thousand in one-time revenue.



Income tax collections in July were \$306.0 thousand and represent 10.08% of the 2019 budget. Collections for the month were up by \$19.5 thousand (6.79%) when compared to the same period in 2018. Year to date income tax revenues credited to the fund are \$1.99 million and represent 65.61% of budget. In comparison, collections through July 2018 were \$1.92 million, and reflected 64.80% of the 2018 full-year collections, and



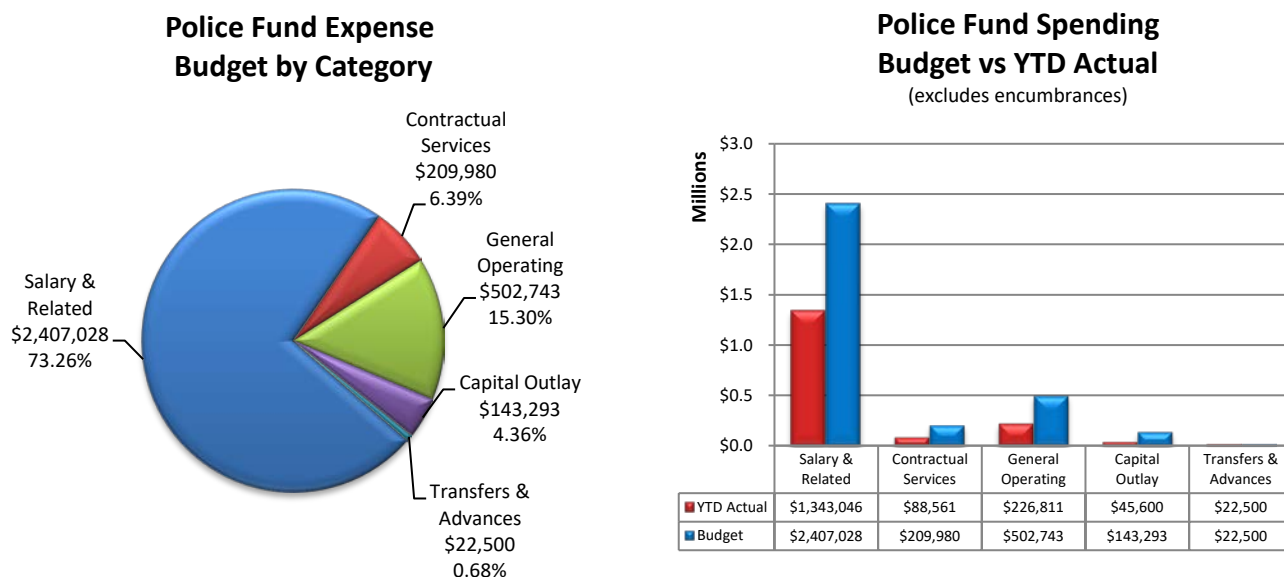
in 2017, the rate was equal to 62.89% of full-year collections. The decrease in the fund’s 2019 allocation rate from 52.0% to 51.5% had the effect of reducing the revenue credited to the fund by \$19.3 thousand. However, the overall increased level of collections resulted in an increase of \$86.6 thousand from the same period in 2018. The net impact of these variances is the overall increase in fund revenue of \$67.3 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 \$85.8 thousand (4.50%) more in 2019 than 2018 had the allocation rate not been changed, and collections would have been \$209.1 thousand (62.89%) higher 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 \$65.1 thousand (70.50% of budget) and is down by \$32.0 thousand (32.93%) from the same seven-month period in 2018. The primary driver of the negative variance is the one-time receipt in 2018 of \$25.1 thousand in employee insurance expense reimbursements to the fund, partially offset by increased investment income in 2019 (up \$8.9 thousand, or 52.40%).

Expenditures – The Police fund has a total appropriated expenditure budget for 2019 of approximately \$3.29 million. Total spending through July 31 is approximately \$1.73 million and is equal to 52.55% of budget. Excluding interfund transfers of \$22.5 thousand, total spending is equal to 52.22% of budget. Including encumbrances (e.g., purchase orders) of \$330.0 thousand in the total results in total spending equal to 62.59% of budget. Compared to the same seven-month period in 2018 (and excluding transfers), the total is down by \$61.8 thousand (3.50%) and was due primarily to reduced spending in the Salary & Related, Contractual Services and Capital Outlay categories.



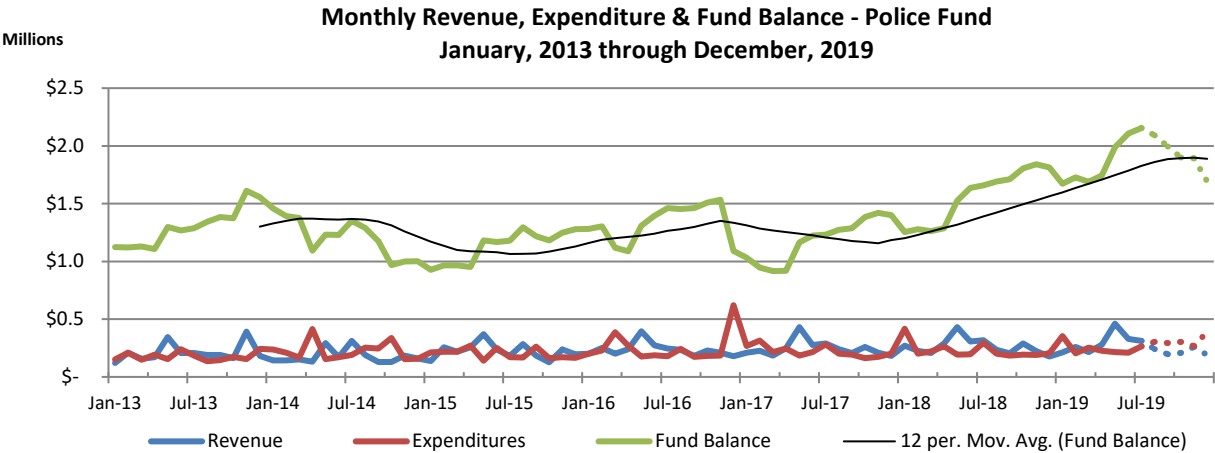
Salaries, wages and other employee-related costs represent the largest expense category with a 2019 budget of \$2.41 million, or 73.26% of the fund's budget. Spending through July 31 was \$1.34 million, or 55.80% of budget. The positive budget variance (\$61.0 thousand below budget) is primarily the result of the city funding a lesser share of the 2019 employee HRA accounts early in the year, partially offset by 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 \$41.4 thousand (2.99%) 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 \$502.7 thousand, or 15.30% of the total fund expenditure budget. Year to-date spending in this category is \$226.8 thousand, or 45.11% of budget and is down by \$2.8 thousand (1.22%) from the same seven-month period in 2018.

Spending on capital equipment is another significant expense category in the Police fund. The 2019 budget in this category is \$143.3 thousand (4.36% 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 \$45.6 thousand (31.82% of budget) and is down by \$11.0 thousand (19.48%) from the same seven-month period in 2018.

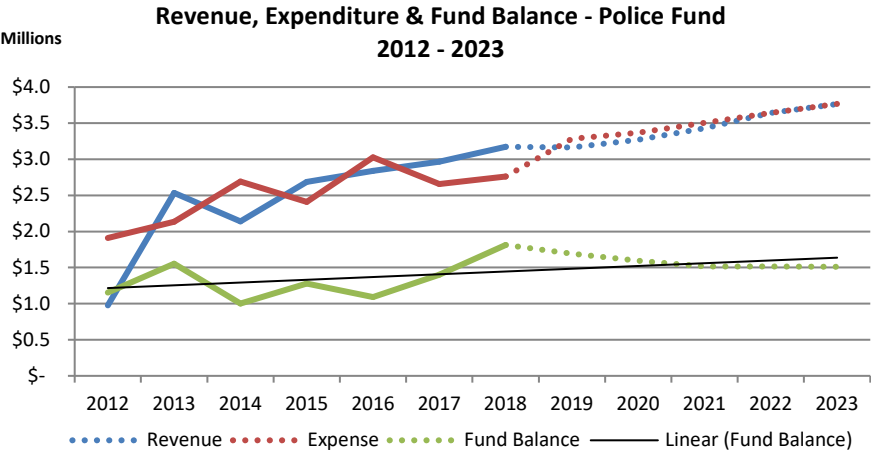
The approved 2018 budget in the Police fund included an interfund transfer of \$22.5 thousand. The purpose of the transfer is to provide funding to the Debt Service (401) fund to meet the department’s financial obligations on the LGIF loan for the construction of the MARCS tower. The transfer was completed during the month of March.

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
JULY 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	1,992,136	3,036,521	1,044,385	65.61%	1,924,869	2,976,845	1,051,976	64.66%	67,267	3.49%
Total Taxes	\$ 1,992,136	\$ 3,036,521	\$ 1,044,385	65.61%	\$ 1,924,869	\$ 2,976,845	\$ 1,051,976	64.66%	\$ 67,267	3.49%
Intergovernmental										
State-Shared Revenues	\$ 6,710	\$ 9,000	\$ 2,290	74.56%	\$ 967	\$ 8,800	\$ 7,833	10.99%	\$ 5,744	594.07%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	100	16,689	16,589	0.60%	16,689	16,689	-	100.00%	(16,589)	-99.40%
Total Intergovernmental	\$ 6,810	\$ 25,689	\$ 18,879	26.51%	\$ 17,656	\$ 25,489	\$ 7,833	69.27%	\$ (10,845)	-61.43%
Charges for Service										
General Government Fees	\$ 4,427	\$ 9,100	\$ 4,673	48.65%	\$ 6,011	\$ 9,100	\$ 3,089	66.06%	\$ (1,584)	-26.36%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 4,427	\$ 9,100	\$ 4,673	48.65%	\$ 6,011	\$ 9,100	\$ 3,089	66.06%	\$ (1,584)	-26.36%
Fines & Forfeitures										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	175	500	325	35.00%	135	500	365	27.00%	40	29.63%
Total Fines, Licenses & Permits	\$ 175	\$ 500	\$ 325	35.00%	\$ 135	\$ 500	\$ 365	27.00%	\$ 40	29.63%
Special Assessments										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 25,955	\$ 16,350	\$ (9,605)	158.75%	\$ 17,031	\$ 16,350	\$ (681)	104.16%	\$ 8,924	52.40%
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	39,155	76,000	36,845	51.52%	80,047	102,000	21,953	78.48%	(40,892)	-51.08%
Total Other Sources	\$ 65,110	\$ 92,350	\$ 27,240	70.50%	\$ 97,078	\$ 118,350	\$ 21,272	82.03%	\$ (31,968)	-32.93%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 2,068,659	\$ 3,164,160	\$ 1,095,501	65.38%	\$ 2,045,749	\$ 3,130,284	\$ 1,084,535	65.35%	\$ 22,910	1.12%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 2,068,659	\$ 3,164,160	\$ 1,095,501	65.38%	\$ 2,045,749	\$ 3,130,284	\$ 1,084,535	65.35%	\$ 22,910	1.12%

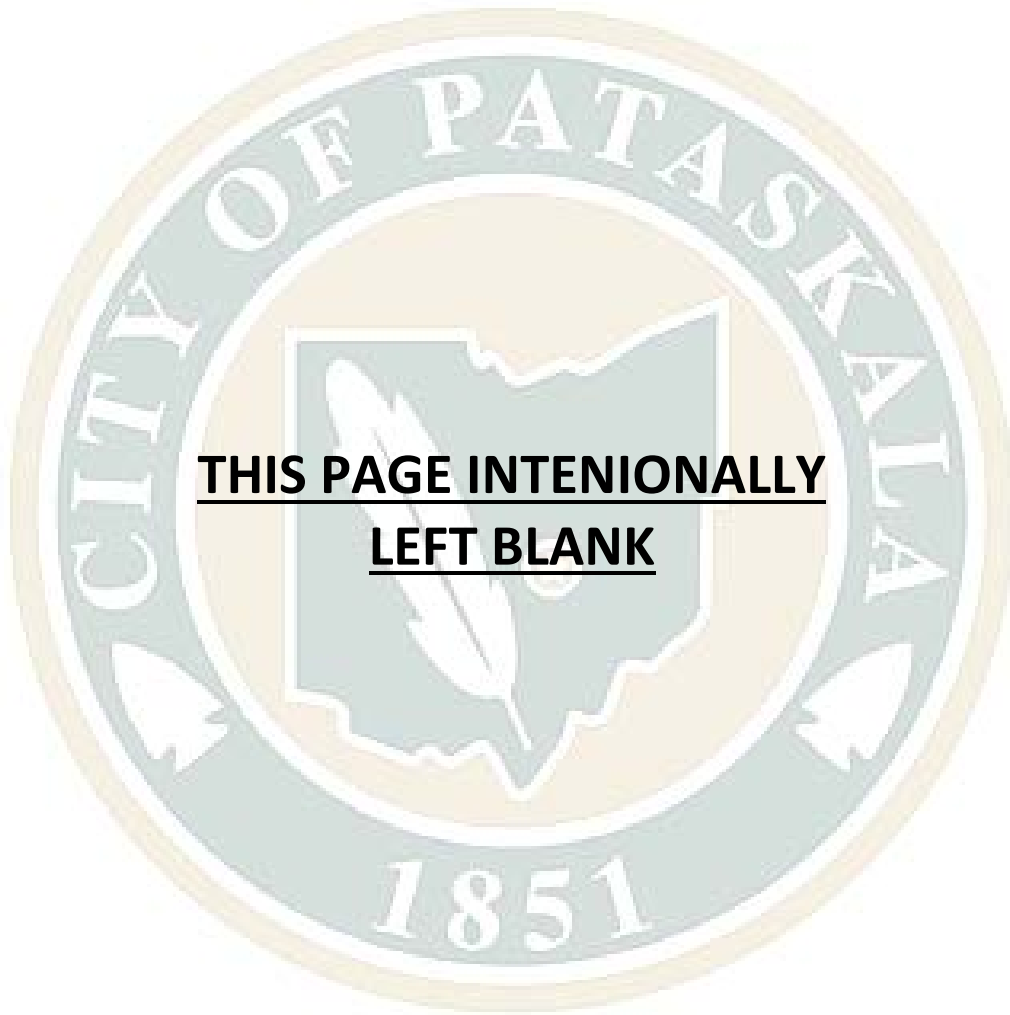
	YTD 2019	2019 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2018	YTD 2019 H/(L) YTD 2018	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 1,343,046	\$ 2,407,028	\$ 1,063,982	44.20%	\$ 182,212	\$ 881,770	36.63%	\$ 1,384,399	\$ (41,353)	-2.99%
Contractual Services	88,561	209,980	121,419	57.82%	44,932	76,488	36.43%	95,224	(6,663)	-7.00%
General Operating	226,811	502,743	275,932	54.89%	102,834	173,098	34.43%	229,608	(2,797)	-1.22%
Capital Outlay	45,600	143,293	97,693	68.18%	-	97,693	68.18%	56,633	(11,033)	-19.48%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	22,500	22,500	-	0.00%	-	-	0.00%	22,500	-	0.00%
Grand Total Expenditures	\$ 1,726,518	\$ 3,285,544	\$ 1,559,026	47.45%	\$ 329,978	\$ 1,229,048	37.41%	\$ 1,788,364	\$ (61,846)	-3.46%
Adjustments:										
- Interfund transfers & advances	\$ (22,500)	\$ (22,500)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (22,500)	\$ -	0.00%
Total Adjustments	\$ (22,500)	\$ (22,500)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (22,500)	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 1,704,018	\$ 3,263,044	\$ 1,559,026	47.78%	\$ 329,978	\$ 1,229,048	37.67%	\$ 1,765,864	\$ (61,846)	-3.50%
Ending Fund Balance	\$ 2,154,856	\$ 1,691,331			\$ 1,824,879			\$ 1,658,402	\$ 496,454	29.94%
		51.48%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	\$ 2,068,658.76	\$ 3,164,160.00	\$ 1,095,501.24	\$ 3,164,160.00	\$ -
Taxes	\$ 1,992,136.07	\$ 3,036,521.00	\$ 1,044,384.93	\$ 3,036,521.00	\$ -
Income Taxes	\$ 1,992,136.07	\$ 3,036,521.00	\$ 1,044,384.93	\$ 3,036,521.00	\$ -
Intergovernmental	\$ 6,810.41	\$ 25,689.00	\$ 18,878.59	\$ 25,689.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ 100.00	\$ 16,689.00	\$ 16,589.00	\$ 16,689.00	\$ -
State-Shared Revenues	\$ 6,710.41	\$ 9,000.00	\$ 2,289.59	\$ 9,000.00	\$ -
Charges for Service	\$ 4,427.05	\$ 9,100.00	\$ 4,672.95	\$ 9,100.00	\$ -
General Government Fees	\$ 4,427.05	\$ 9,100.00	\$ 4,672.95	\$ 9,100.00	\$ -
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ 175.00	\$ 500.00	\$ 325.00	\$ 500.00	\$ -
Other Fines & Forfeitures	\$ 175.00	\$ 500.00	\$ 325.00	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 65,110.23	\$ 92,350.00	\$ 27,239.77	\$ 92,350.00	\$ -
Investment Income	\$ 25,954.83	\$ 16,350.00	\$ (9,604.83)	\$ 16,350.00	\$ -
Other Miscellaneous Revenue	\$ 39,155.40	\$ 76,000.00	\$ 36,844.60	\$ 76,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,068,658.76	\$ 3,164,160.00	\$ 1,095,501.24	\$ 3,164,160.00	\$ -

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	\$ 1,726,517.52	\$ 329,977.72	\$ 3,285,543.63	\$ 1,229,048.39	\$ 3,176,826.00	\$ 88,717.63	\$ 20,000.00
General Government	\$ 45,143.22	\$ 6,423.75	\$ 120,277.00	\$ 68,710.03	\$ 120,277.00	\$ -	\$ -
Salary & Related	\$ -	\$ -	\$ 6,357.00	\$ 6,357.00	\$ 6,357.00	\$ -	\$ -
Contractual Services	\$ 44,688.18	\$ 6,128.79	\$ 108,920.00	\$ 58,103.03	\$ 108,920.00	\$ -	\$ -
General Operating	\$ 455.04	\$ 294.96	\$ 5,000.00	\$ 4,250.00	\$ 5,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 19,841.00	\$ 19,659.00	\$ 49,500.00	\$ 10,000.00	\$ 45,000.00	\$ 4,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 19,841.00	\$ 19,659.00	\$ 49,500.00	\$ 10,000.00	\$ 45,000.00	\$ 4,500.00	\$ -
Finance	\$ 175,094.20	\$ 11,864.39	\$ 283,921.96	\$ 96,963.37	\$ 282,089.00	\$ 1,832.96	\$ -
Salary & Related	\$ 47,942.63	\$ 4,631.69	\$ 85,217.03	\$ 32,642.71	\$ 84,874.00	\$ 343.03	\$ -
Contractual Services	\$ 7,191.35	\$ 6,482.82	\$ 16,454.93	\$ 2,780.76	\$ 15,265.00	\$ 1,189.93	\$ -
General Operating	\$ 119,960.22	\$ 749.88	\$ 182,250.00	\$ 61,539.90	\$ 181,950.00	\$ 300.00	\$ -
Parks, Lands & Municipal Facilities	\$ 22,276.55	\$ 22,591.71	\$ 70,730.37	\$ 25,862.11	\$ 68,250.00	\$ 2,480.37	\$ -
Contractual Services	\$ 5,224.30	\$ 7,261.20	\$ 15,250.00	\$ 2,764.50	\$ 15,250.00	\$ -	\$ -
General Operating	\$ 17,052.25	\$ 15,330.51	\$ 55,480.37	\$ 23,097.61	\$ 53,000.00	\$ 2,480.37	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 1,441,662.55	\$ 269,438.87	\$ 2,738,614.30	\$ 1,027,512.88	\$ 2,638,710.00	\$ 79,904.30	\$ 20,000.00
Salary & Related	\$ 1,295,103.30	\$ 177,580.24	\$ 2,315,454.03	\$ 842,770.49	\$ 2,262,108.00	\$ 53,346.03	\$ -
Contractual Services	\$ 11,615.88	\$ 5,399.86	\$ 19,855.00	\$ 2,839.26	\$ 19,720.00	\$ 135.00	\$ -
General Operating	\$ 89,343.21	\$ 86,458.77	\$ 260,012.27	\$ 84,210.29	\$ 233,589.00	\$ 26,423.27	\$ -
Capital Outlay	\$ 45,600.16	\$ -	\$ 143,293.00	\$ 97,692.84	\$ 123,293.00	\$ -	\$ 20,000.00
Transfers & Advances	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -
Transfers & Advances	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -
Grand Total	\$ 1,726,517.52	\$ 329,977.72	\$ 3,285,543.63	\$ 1,229,048.39	\$ 3,176,826.00	\$ 88,717.63	\$ 20,000.00

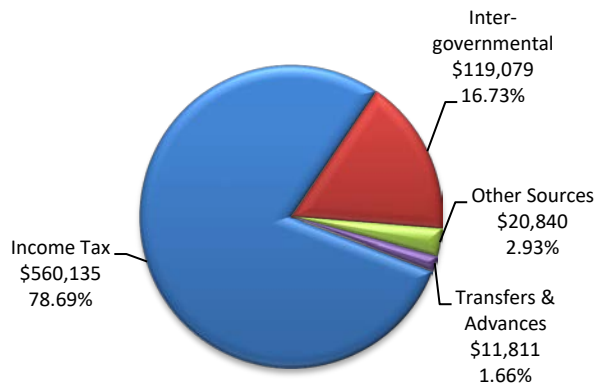


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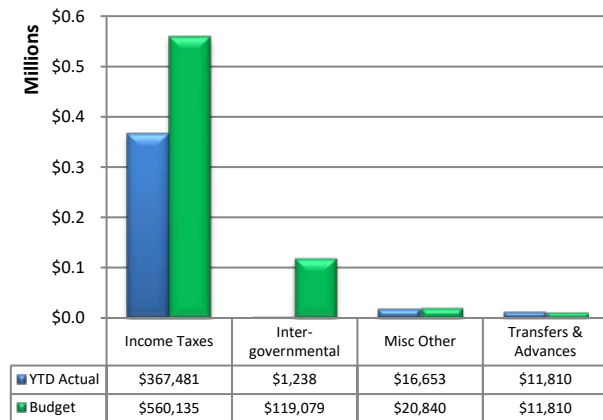
Capital Improvements Fund (301)

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 \$397.2 thousand, which represents 55.79% 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 66.27% of budget. The adjusted seven-month total is somewhat higher than budget and is due to better than anticipated income tax collections. The fund receives a 9.5% allocation of income tax revenues in 2019, which is up from the 2.0% allocation rate to the fund in 2018.

**Capital Improvements Fund
Revenue Budget**

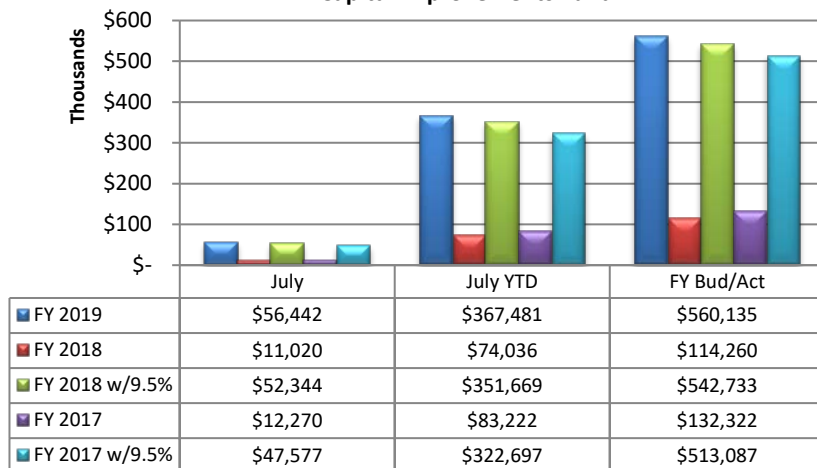


**Capital Improvements Fund Revenue
Budget vs YTD Actual**



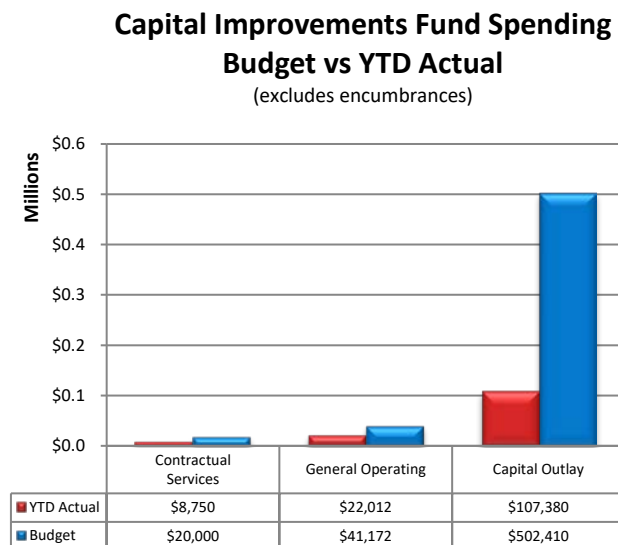
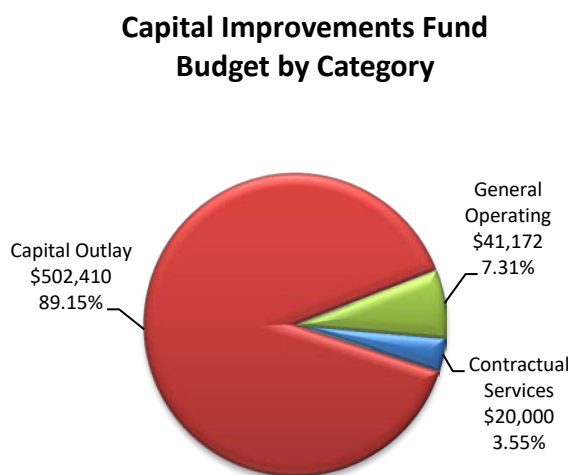
For 2019, beyond the \$68.5 thousand in ODNR grant funding for the Liberty Park project and \$50.0 thousand from ODOT for the Mink Street Phase II project, income taxes are the primary external revenue source for the Capital Improvements fund. Income tax collections in July were \$56.4 thousand and represent 10.08% of the 2019 budget. Collections for the month were up by \$45.4 thousand (412%) when compared to the same period in 2018. Year to date income tax revenues credited to the fund are \$367.4 thousand and represent 65.61% of budget. In comparison, collections through July 2018 were \$74.0 thousand, and reflected 64.8% of the 2018 full-year collections, and in 2017, the rate was equal to 62.89% of full-year collections. 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 \$285.8 thousand. The overall higher level of collections through July resulted in an increase of \$7.6 thousand. The net impact of these variances is the overall

**Income Tax Collections
Capital Improvements Fund**



increase in fund revenue of \$293.4 thousand. The green and light blue bars in the chart to at the bottom of the previous page reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$15.8 thousand (4.50%) more in 2019 than 2018 had the allocation rate not been changed, and collections would have been \$44.8 thousand (13.88%) more than 2017 collections.

Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2019 of approximately \$563.6 thousand. Total spending through July 31 was \$138.1 thousand and is equal to 24.51% of the budget. Including encumbrances (e.g., purchase orders) of \$240.0 thousand in the total results in total spending equal to 67.09% of budget. Compared to the same seven-month period in 2018 (and excluding transfers), the total is down by \$773.2 thousand (84.84%) and is due primarily to decreased spending in the Capital Outlay category.



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 \$502.4 thousand, (89.15% of budget), and provides funding for the construction of a number of infrastructure improvements. Spending through July 31 was \$107.4 thousand and represents 21.37% of the category's budget. The primary planned expenditures in this category are related to the Town Hall, Mink Street (phase II) and Liberty Park projects. The list of projects includes 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	163,724	36,276
Taylor Road/Cleveland Road Trail ROW work*	14,000	14,000	0
Foundation Park holding tank project	11,148	11,148	0
Liberty Park improvements	91,439	5,000	86,439
Broad Street intersection pedestrian improvements	15,000	0	15,000
Municipal Park security lighting	8,552	0	8,552
Liberty Park trail and bridge improvements	10,000	0	0
Police station construction (additional funding)	36,780	36,779	1
GRAND TOTAL	\$502,410	\$346,142	\$156,268

Contractual services is another major expense category in the general fund. The 2019 budget in this category is \$20.0 thousand (3.55% of budget) and provides for non-employee personal services, principally engineering and construction inspection services. Spending through July 31 was \$8.8 thousand and represents 43.75% of the category's budget. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large 'chunks' to the vendors and consultants when the services are provided. We monitor this category closely throughout the year to ensure that spending remains within the approved budget. The projects planned in this category for 2019 include the following:

Project Name	2019 Budget	Spent and/or Encumbered	Unspent or Uncommitted
City Hall parking lot repairs	\$20,000	\$9,950	\$10,050
GRAND TOTAL	\$20,000	\$9,950	\$10,050

General Operating is the other remaining expense category in the Capital Improvements fund. The 2019 budget in this category is \$41.2 thousand (7.31% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through July 31 was \$22.0 thousand and represents 53.46% 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	\$22,012	\$11,160
LEADS Park athletic improvements	4,000	0	4,000
Other miscellaneous park improvements	4,000	0	4,000
GRAND TOTAL	\$41,172	\$22,012	\$19,160

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 \$1.14 million, which would equate to a reserve ratio equal to 203.08% 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
JULY 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	367,481	560,135	192,654	65.61%	74,036	114,482	40,446	64.67%	293,446	396.36%
Total Taxes	\$ 367,481	\$ 560,135	\$ 192,654	65.61%	\$ 74,036	\$ 114,482	\$ 40,446	64.67%	\$ 293,446	396.36%
Intergovernmental										
State-Shared Revenues	\$ 1,238	\$ 500	\$ (738)	247.57%	\$ 37	\$ 500	\$ 463	7.44%	\$ 1,201	3228.42%
Grants & Loans	-	118,579	118,579	0.00%	72,042	4,966,120	4,894,078	1.45%	(72,042)	-100.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 1,238	\$ 119,079	\$ 117,841	1.04%	\$ 72,079	\$ 4,966,620	\$ 4,894,541	1.45%	\$ (70,841)	-98.28%
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	\$ 15,925	\$ 20,840	\$ 4,915	76.42%	\$ 11,608	\$ 20,330	\$ 8,722	57.10%	\$ 4,317	37.19%
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	728	-	(728)	100.00%	405	400	(5)	101.14%	323	79.87%
Total Other Sources	\$ 16,653	\$ 20,840	\$ 4,187	79.91%	\$ 12,012	\$ 20,730	\$ 8,718	57.95%	\$ 4,640	38.63%
Interfund Transfers										
Transfers & Advances In	\$ 11,810	\$ 11,811	\$ 1	99.99%	\$ 600,000	\$ 600,000	\$ -	100.00%	\$ (588,190)	-98.03%
Total Transfers	\$ 11,810	\$ 11,811	\$ 1	99.99%	\$ 600,000	\$ 600,000	\$ -	100.00%	\$ (588,190)	-98.03%
Grand Total Revenue	\$ 397,182	\$ 711,865	\$ 314,683	55.79%	\$ 758,127	\$ 5,701,832	\$ 4,943,705	13.30%	\$ (360,945)	-47.61%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ (11,810)	\$ (11,811)	\$ 1	-0.01%	\$ (600,000)	\$ (600,000)	\$ -	0.00%	\$ 588,190	-98.03%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ (11,810)	\$ (11,811)	\$ 1	-0.01%	\$ (600,000)	\$ (600,000)	\$ -	0.00%	\$ 588,190	-98.03%
Adjusted Grand Total Revenue	\$ 385,372	\$ 700,054	\$ 314,682	55.05%	\$ 158,127	\$ 5,101,832	\$ 4,943,705	3.10%	\$ 227,245	143.71%

	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	8,750	20,000	11,250	56.25%	1,200	10,050	50.25%	6,000	2,750	45.83%
General Operating	22,012	41,172	19,160	46.54%	-	19,160	46.54%	4,411	17,601	399.02%
Capital Outlay	107,380	502,410	395,030	78.63%	238,762	156,268	31.10%	900,929	(793,549)	-88.08%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 138,142	\$ 563,582	\$ 425,440	75.49%	\$ 239,962	\$ 185,478	32.91%	\$ 911,340	\$ (773,198)	-84.84%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 138,142	\$ 563,582	\$ 425,440	75.49%	\$ 239,962	\$ 185,478	32.91%	\$ 911,340	\$ (773,198)	-84.84%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,255,298	\$ 1,144,542			\$ 1,015,337			\$ 1,011,647	\$ 243,652	24.08%
		203.08%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	\$ 397,181.85	\$ 711,865.00	\$ 314,683.15	\$ 711,865.00	\$ -
Taxes	\$ 367,481.40	\$ 560,135.00	\$ 192,653.60	\$ 560,135.00	\$ -
Income Taxes	\$ 367,481.40	\$ 560,135.00	\$ 192,653.60	\$ 560,135.00	\$ -
Intergovernmental	\$ 1,237.84	\$ 119,079.00	\$ 117,841.16	\$ 119,079.00	\$ -
Grants & Loans	\$ -	\$ 118,579.00	\$ 118,579.00	\$ 118,579.00	\$ -
State-Shared Revenues	\$ 1,237.84	\$ 500.00	\$ (737.84)	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 16,652.69	\$ 20,840.00	\$ 4,187.31	\$ 20,840.00	\$ -
Investment Income	\$ 15,925.05	\$ 20,840.00	\$ 4,914.95	\$ 20,840.00	\$ -
Other Miscellaneous Revenue	\$ 727.64	\$ -	\$ (727.64)	\$ -	\$ -
Transfers & Advances	\$ 11,809.92	\$ 11,811.00	\$ 1.08	\$ 11,811.00	\$ -
Transfers & Advances	\$ 11,809.92	\$ 11,811.00	\$ 1.08	\$ 11,811.00	\$ -
Grand Total	\$ 397,181.85	\$ 711,865.00	\$ 314,683.15	\$ 711,865.00	\$ -

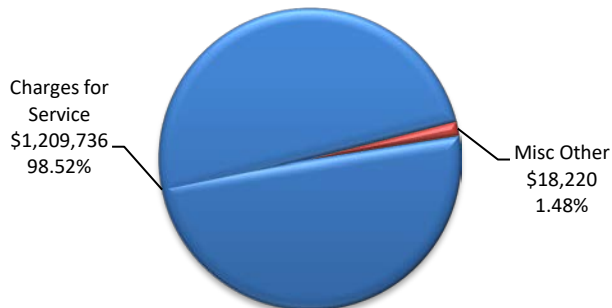
CITY OF PATASKALA, OHIO
2019 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JULY 31, 2019

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	\$ 138,142.33	\$ 243,961.86	\$ 563,582.30	\$ 181,478.11	\$ 397,311.00	\$ 129,491.30	\$ 36,780.00
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 22,012.31	\$ -	\$ 33,172.00	\$ 11,159.69	\$ 33,172.00	\$ -	\$ -
General Operating	\$ 22,012.31	\$ -	\$ 33,172.00	\$ 11,159.69	\$ 33,172.00	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 116,130.02	\$ 128,470.56	\$ 399,919.00	\$ 155,318.42	\$ 349,139.00	\$ 14,000.00	\$ 36,780.00
Contractual Services	\$ 8,750.00	\$ 1,200.00	\$ 20,000.00	\$ 10,050.00	\$ 20,000.00	\$ -	\$ -
General Operating	\$ -	\$ 4,000.00	\$ 8,000.00	\$ 4,000.00	\$ 8,000.00	\$ -	\$ -
Capital Outlay	\$ 107,380.02	\$ 123,270.56	\$ 371,919.00	\$ 141,268.42	\$ 321,139.00	\$ 14,000.00	\$ 36,780.00
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	\$ 138,142.33	\$ 243,961.86	\$ 563,582.30	\$ 181,478.11	\$ 397,311.00	\$ 129,491.30	\$ 36,780.00

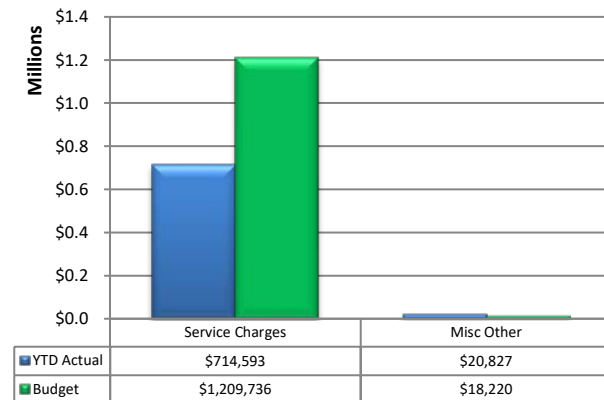
Water Operations Fund (601)

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 \$735.4 thousand, which represents 59.89% of budget. The total revenue amount is up by \$9.3 thousand (1.29%) when compared against the same seven-month period in 2018.

**Water Fund Revenue
Budget by Source**



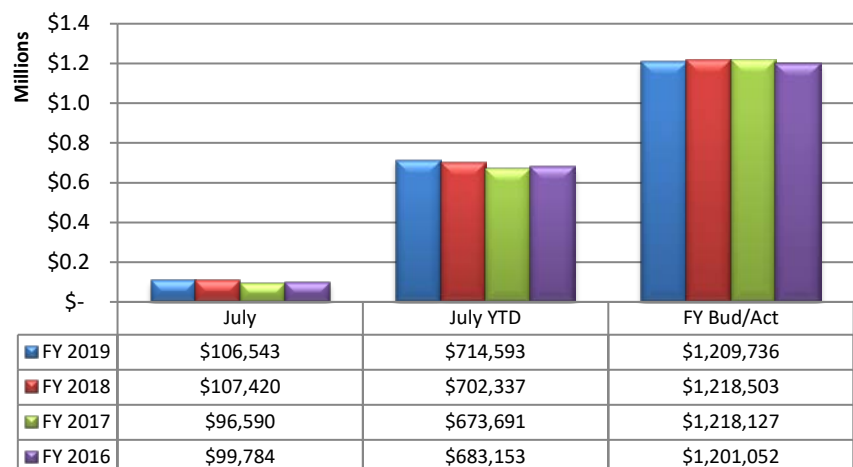
**Water Fund Revenue
Budget vs YTD Actual**



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 \$714.6 thousand, or 59.07% of budget. In comparison, collections for the same seven-month period in 2018 were \$702.3 thousand and were about 57.64% of full-year collections. The 2019 collections amount to date represents an increase of \$12.3 thousand (1.74%) in 2019 over the 2018 collections.

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 \$20.8 thousand, and the revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges.

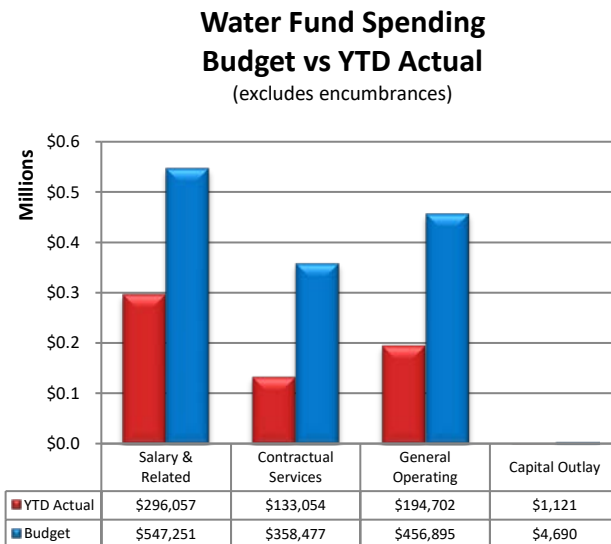
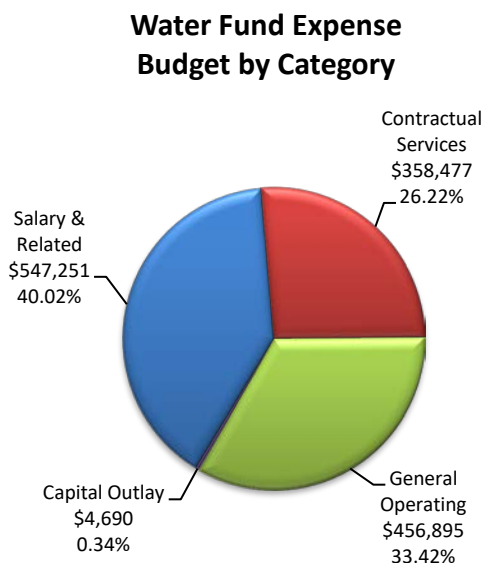
Usage Fee Collections - Water Fund



Expenditures – The Water

Operations fund has a total appropriated expenditure budget for 2019 of nearly \$1.37 million. Total spending through July 31 was approximately \$624.9 thousand, or 45.71% of budget. Including encumbrances (e.g., purchase orders) of \$353.7 thousand in the total results in total committed spending

equal to 71.59% of budget. Compared to the same seven-month period in 2018 (and excluding transfers), the total is down by \$30.8 thousand (4.70%) and is due primarily to decreased spending in the Salary & Related and General Operating categories.



Salaries, wages and other employee-related costs represent the largest expense category with a 2019 budget of \$547.3 thousand, or 40.02% of the fund's budget. Spending through July 31 was \$296.1 thousand and is equal to 54.10% of budget. The positive budget variance (\$23.2 thousand below budget) is primarily the timing of the city funding a lesser share of the 2019 employee HRA accounts early in the year partially offset by the increased cost of the insurance premiums. This is not unanticipated 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 \$13.9 thousand (4.50%) 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.

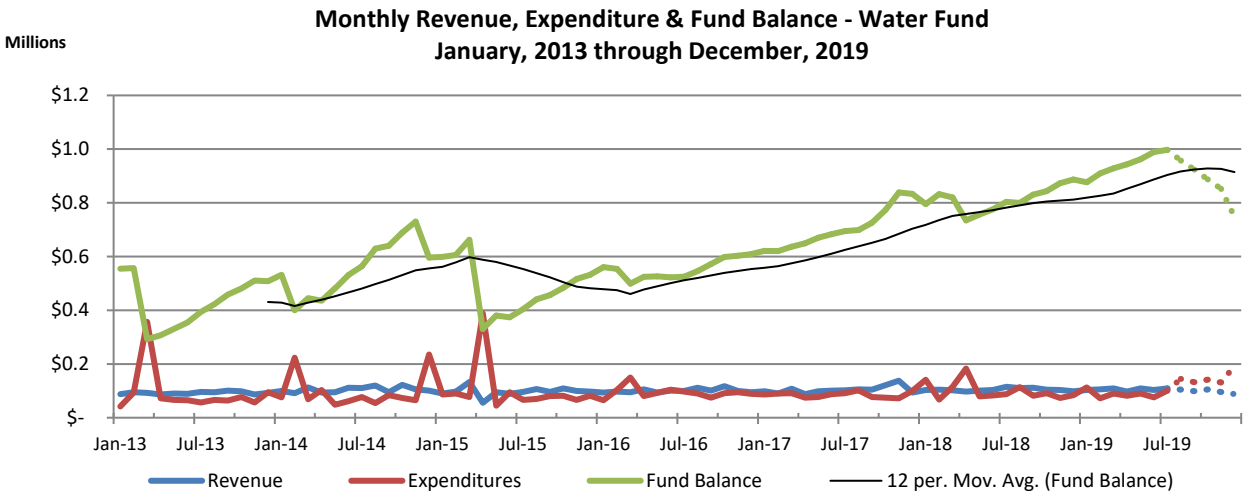
General operating expenses represent the other major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2019 budget of \$456.9 thousand, or 33.42% of the fund budget. Spending through July 31 was \$194.7 thousand, or 42.61% of budget. Including encumbrances of \$208.8 thousand in the calculation results in a total spending commitment of \$403.5 thousand, or 88.32% 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 \$28.9 thousand (12.91%) when compared to the same seven-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

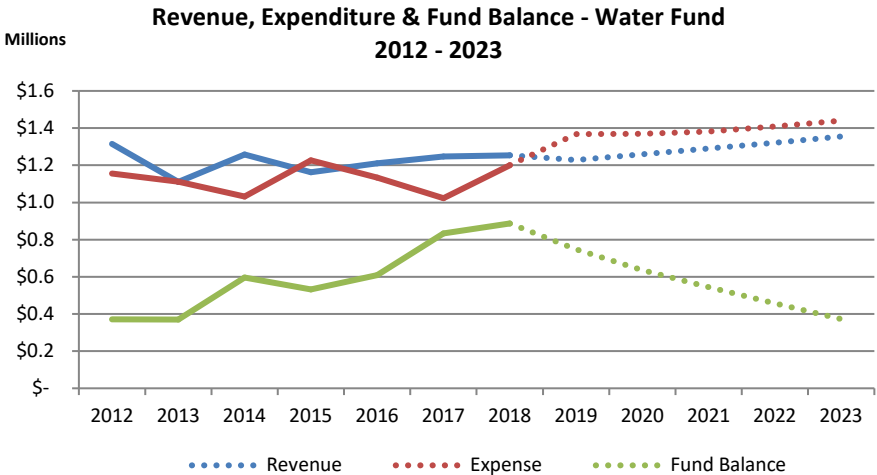
be used in future periods to stabilize fluctuations in revenues, or during periods of greater than typical spending. Evaluating the fund balance (and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the 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 \$747.5 thousand, which would equate to a reserve ratio equal to 54.67% 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 \$962 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 \$371.9 thousand at the end of FY 2023 (see chart above right). This chart has been updated with the approved 2019 budget data through 2023.

CITY OF PATASKALA, OHIO
JULY 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	714,593	1,209,736	495,143	59.07%	702,337	1,181,974	479,637	59.42%	12,256	1.74%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 714,593	\$ 1,209,736	\$ 495,143	59.07%	\$ 702,337	\$ 1,181,974	\$ 479,637	59.42%	\$ 12,256	1.74%
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	\$ 12,095	\$ 8,220	\$ (3,875)	147.14%	\$ 7,593	\$ 8,140	\$ 547	93.28%	\$ 4,502	59.29%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	8,732	10,000	1,268	87.32%	16,147	17,700	1,553	91.23%	(7,415)	-45.92%
	Total Other Sources	\$ 20,827	\$ 18,220	\$ (2,607)	114.31%	\$ 23,740	\$ 25,840	\$ 2,100	91.87%	\$ (2,913)	-12.27%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 735,420	\$ 1,227,956	\$ 492,536	59.89%	\$ 726,077	\$ 1,207,814	\$ 481,737	60.11%	\$ 9,343	1.29%
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	\$ 735,420	\$ 1,227,956	\$ 492,536	59.89%	\$ 726,077	\$ 1,207,814	\$ 481,737	60.11%	\$ 9,343	1.29%

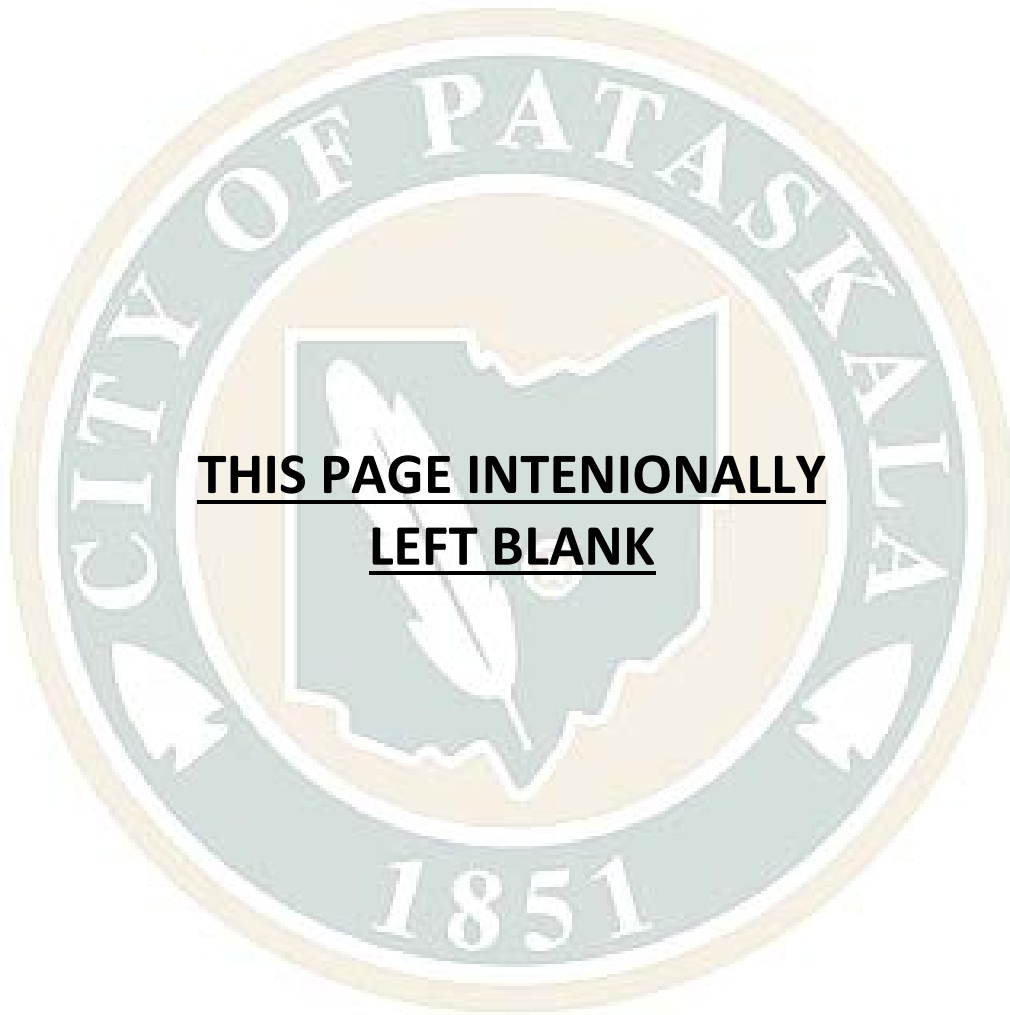
	YTD 2019	2019 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2018	YTD 2019 H/(L) YTD 2018	% H/(L)
<i>EXPENDITURE & ENCUMBRANCES</i>										
Salary & Related	\$ 296,057	\$ 547,251	\$ 251,194	45.90%	\$ 45,225	\$ 205,969	37.64%	\$ 309,992	\$ (13,935)	-4.50%
Contractual Services	133,054	358,477	225,423	62.88%	99,572	125,851	35.11%	122,215	10,839	8.87%
General Operating	194,702	456,895	262,193	57.39%	208,847	53,346	11.68%	223,575	(28,873)	-12.91%
Capital Outlay	1,121	4,690	3,569	76.10%	221	3,348	71.38%	-	1,121	100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	100,000	(100,000)	-100.00%
Grand Total Expenditures	<u>\$ 624,934</u>	<u>\$ 1,367,314</u>	<u>\$ 742,380</u>	<u>54.29%</u>	<u>\$ 353,866</u>	<u>\$ 388,514</u>	<u>28.41%</u>	<u>\$ 755,783</u>	<u>\$ (130,849)</u>	<u>-17.31%</u>
<i>Adjustments:</i>										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (100,000)	\$ 100,000	-100.00%
Total Adjustments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ (100,000)</u>	<u>\$ 100,000</u>	<u>-100.00%</u>
Adjusted Grand Total Expenditures	<u>\$ 624,934</u>	<u>\$ 1,367,314</u>	<u>\$ 742,380</u>	<u>54.29%</u>	<u>\$ 353,866</u>	<u>\$ 388,514</u>	<u>28.41%</u>	<u>\$ 655,783</u>	<u>\$ (30,849)</u>	<u>-4.70%</u>
Ending Fund Balance (based on non-adjusted expenditures)	<u>\$ 997,317</u>	<u>\$ 747,473</u>			<u>\$ 643,451</u>			<u>\$ 803,628</u>	\$ 193,688	24.10%
		54.67%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	\$ 735,419.67	\$ 1,227,956.00	\$ 492,536.33	\$ 1,227,956.00	\$ -
Charges for Service	\$ 714,592.78	\$ 1,209,736.00	\$ 495,143.22	\$ 1,209,736.00	\$ -
Utility	\$ 714,592.78	\$ 1,209,736.00	\$ 495,143.22	\$ 1,209,736.00	\$ -
Miscellaneous Revenue	\$ 20,826.89	\$ 18,220.00	\$ (2,606.89)	\$ 18,220.00	\$ -
Investment Income	\$ 12,094.74	\$ 8,220.00	\$ (3,874.74)	\$ 8,220.00	\$ -
Other Miscellaneous Revenue	\$ 8,732.15	\$ 10,000.00	\$ 1,267.85	\$ 10,000.00	\$ -
Grand Total	\$ 735,419.67	\$ 1,227,956.00	\$ 492,536.33	\$ 1,227,956.00	\$ -

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

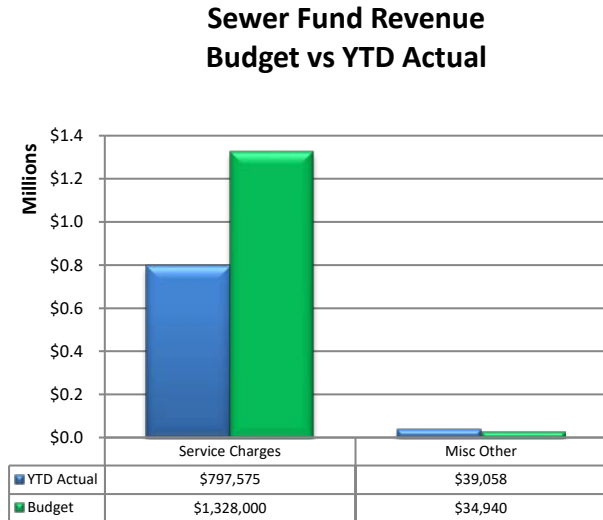
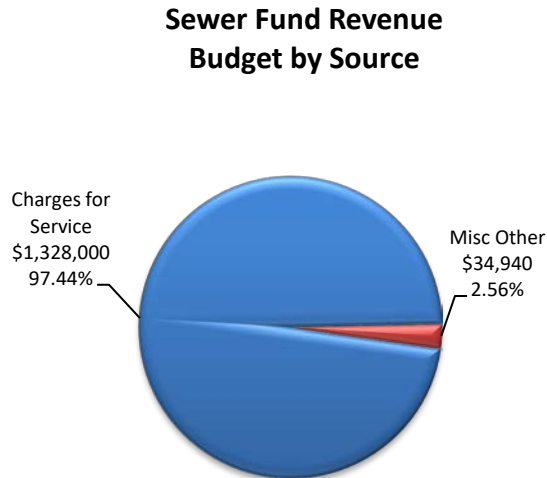
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	\$ 624,933.90	\$ 353,865.75	\$ 1,367,313.59	\$ 388,513.94	\$ 1,326,256.00	\$ 41,057.59	\$ -
General Government	\$ 82,478.27	\$ 17,913.92	\$ 217,441.24	\$ 117,049.05	\$ 213,937.00	\$ 3,504.24	\$ -
Salary & Related	\$ 35,465.09	\$ 4,961.99	\$ 67,451.24	\$ 27,024.16	\$ 65,517.00	\$ 1,934.24	\$ -
Contractual Services	\$ 47,013.18	\$ 12,951.93	\$ 145,990.00	\$ 86,024.89	\$ 144,420.00	\$ 1,570.00	\$ -
General Operating	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -
Court & Legal	\$ 18,125.00	\$ 16,375.00	\$ 62,000.00	\$ 27,500.00	\$ 57,500.00	\$ 4,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 18,125.00	\$ 16,375.00	\$ 62,000.00	\$ 27,500.00	\$ 57,500.00	\$ 4,500.00	\$ -
Finance	\$ 44,965.96	\$ 11,263.38	\$ 92,209.49	\$ 35,980.15	\$ 90,802.00	\$ 1,407.49	\$ -
Salary & Related	\$ 38,438.24	\$ 3,802.16	\$ 68,187.69	\$ 25,947.29	\$ 67,900.00	\$ 287.69	\$ -
Contractual Services	\$ 6,092.61	\$ 6,816.33	\$ 21,609.80	\$ 8,700.86	\$ 20,490.00	\$ 1,119.80	\$ -
General Operating	\$ 435.11	\$ 644.89	\$ 2,412.00	\$ 1,332.00	\$ 2,412.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Utility	\$ 479,364.67	\$ 308,313.45	\$ 995,662.86	\$ 207,984.74	\$ 964,017.00	\$ 31,645.86	\$ -
Salary & Related	\$ 222,153.71	\$ 36,461.08	\$ 411,612.33	\$ 152,997.54	\$ 391,016.00	\$ 20,596.33	\$ -
Contractual Services	\$ 61,823.24	\$ 63,428.84	\$ 128,877.41	\$ 3,625.33	\$ 98,828.00	\$ 8,299.41	\$ 21,750.00
General Operating	\$ 194,266.81	\$ 208,202.37	\$ 450,483.12	\$ 48,013.94	\$ 469,673.00	\$ 2,560.12	\$ (21,750.00)
Capital Outlay	\$ 1,120.91	\$ 221.16	\$ 4,690.00	\$ 3,347.93	\$ 4,500.00	\$ 190.00	\$ -
Grand Total	\$ 624,933.90	\$ 353,865.75	\$ 1,367,313.59	\$ 388,513.94	\$ 1,326,256.00	\$ 41,057.59	\$ -



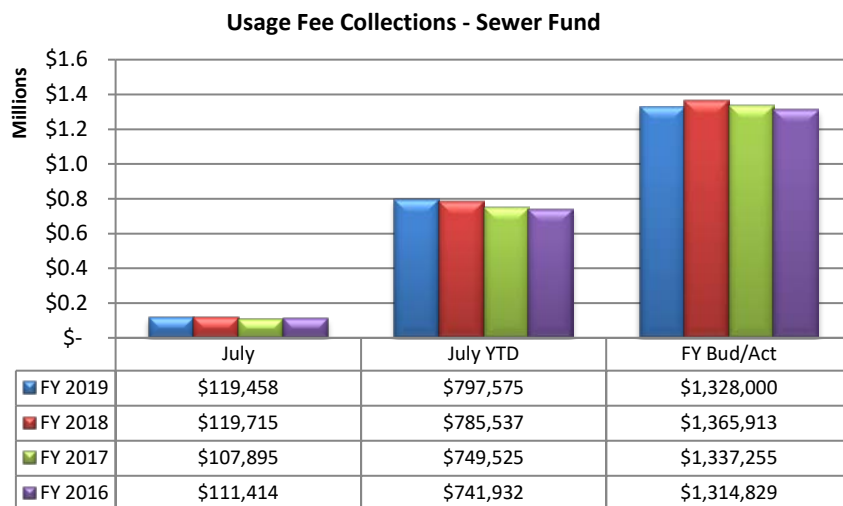
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Sewer Operations Fund (651)

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 \$836.6 thousand, which represents 61.38% of budget. The total is up by \$13.7 thousand (1.66%) from the same seven-month period in 2018.



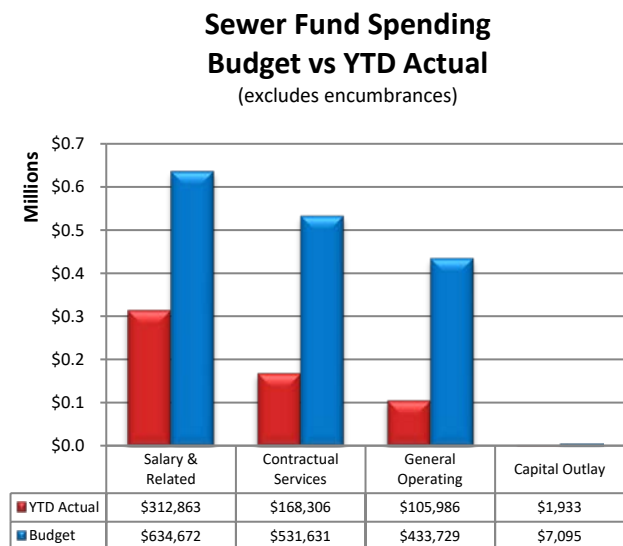
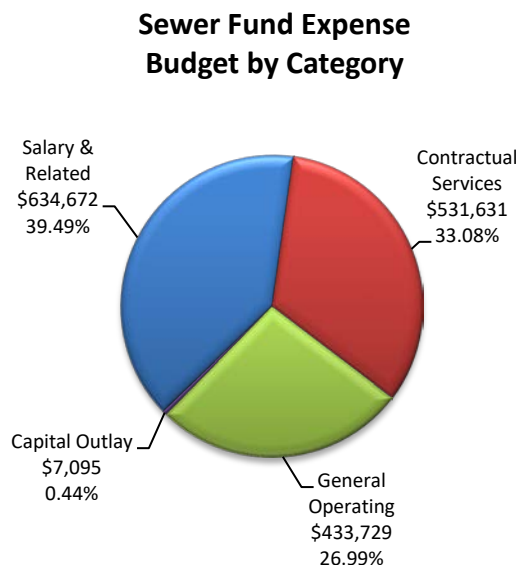
Charges for service represent the primary revenue category in this fund and have a 2019 budget of approximately \$1.33 million (97.44% of budget). Year to-date revenues credited to the fund are approximately \$797.6 thousand, or 60.06% of budget. In comparison, collections for the same seven-month period in 2018 were \$785.5 thousand and were equal to 57.51% of total FY 18 collections. The FY 19 amount reflects an increase of \$12.0 thousand (1.53%) in 2019 over 2018 collections.



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 \$39.1 thousand, which is \$1.6 thousand (4.32%) higher 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 approximately \$1.61 million. Total spending through July 31 was approximately \$589.1 thousand, or 36.65% of budget. Including encumbrances (e.g., purchase orders) of \$404.2 thousand in the total results in total committed spending equal to 61.81% of budget. Compared to the same seven-month period in 2018 (and

excluding transfers), the total is down by \$62.3 thousand (9.56%) and is due primarily to decreased spending in the Salary & Related and Contractual Services budget categories.



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 39.49% of the total fund budget. Spending through July 31 was \$312.9 thousand, or 49.3% of budget. The positive budget variance (\$57.3 thousand below budget) is primarily the result of the city funding a reduced share of the 2019 employee HRA accounts early in the year and several open positions, partially offset by 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 \$46.1 thousand (12.85%) from the level in 2018 and is the result of the open positions and city funding the 2017 employee medical insurance runout claims in January 2018 which will not recur in 2019.

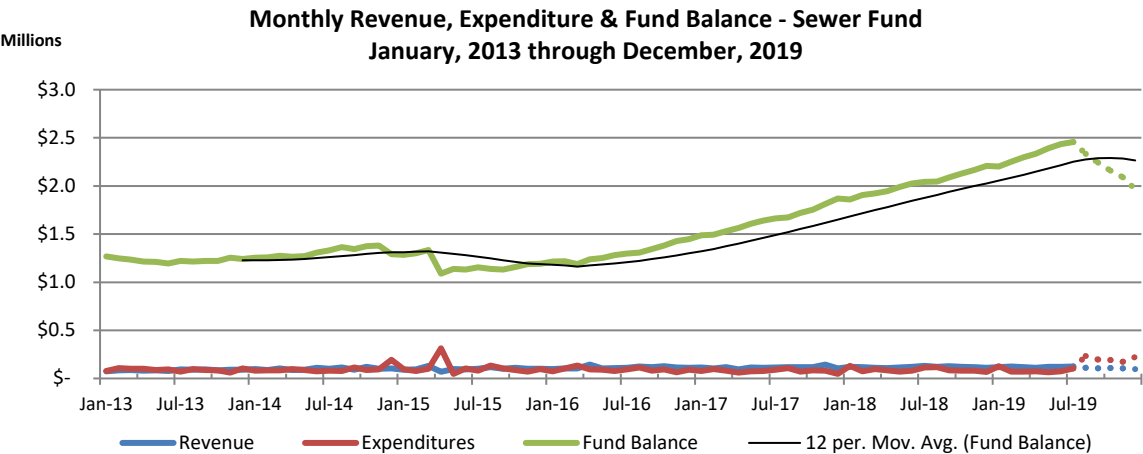
Contractual services is the next major expense category in the Sewer fund. The 2019 budget in this category is \$531.6 thousand (33.08% of budget) and provides for non-employee personal services. Spending through July 31 is \$168.3 thousand (31.66% of budget). Including encumbrances (e.g. purchase orders) in the total, results in a finding that 69.4% 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 \$433.7 thousand, or 26.99% of the fund budget. Spending through July 31 was \$106.0 thousand, or 27.24% of budget. Including encumbrances (e.g., purchase orders) of \$154.8 thousand in the total results in a spending ratio of 60.14% 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 seven-month period in 2018, spending in this category is down by \$18.6 thousand (14.95%) from the same period in 2018.

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 has been able to provide any required funding.

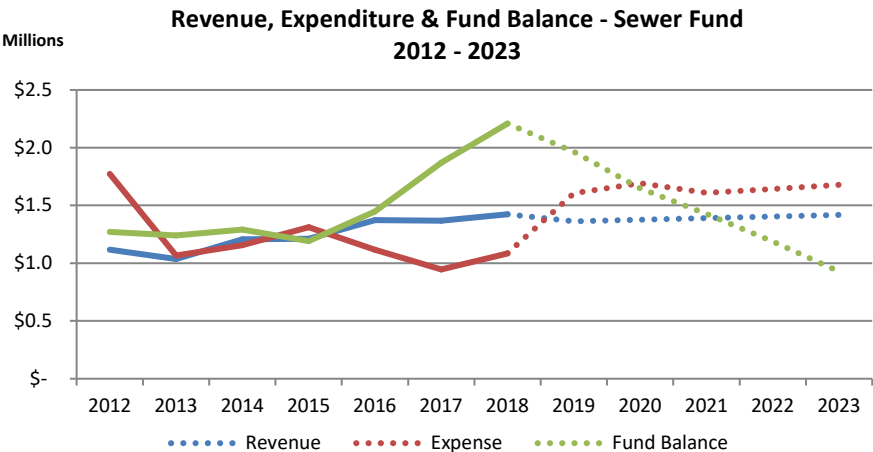
Fund Balance – The Sewer Operations fund is the primary operating account for the city from which expenses associated with the operation of the city’s waste water treatment operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used 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 \$1.96 million, which equates to a reserve ratio equal to 122.3% 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 \$929.0 thousand. The chart has been updated with the approved 2019 budget data through 2023.

CITY OF PATASKALA, OHIO
JULY 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	797,575	1,328,000	530,425	60.06%	785,537	1,315,000	529,463	59.74%	12,038	1.53%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 797,575	\$ 1,328,000	\$ 530,425	60.06%	\$ 785,537	\$ 1,315,000	\$ 529,463	59.74%	\$ 12,038	1.53%
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	\$ 30,013	\$ 22,440	\$ (7,573)	133.75%	\$ 18,543	\$ 21,890	\$ 3,347	84.71%	\$ 11,470	61.86%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	9,045	12,500	3,455	72.36%	18,897	20,000	1,103	94.48%	(9,852)	-52.13%
	Total Other Sources	\$ 39,058	\$ 34,940	\$ (4,118)	111.79%	\$ 37,439	\$ 41,890	\$ 4,451	89.37%	\$ 1,619	4.32%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 836,633	\$ 1,362,940	\$ 526,307	61.38%	\$ 822,976	\$ 1,356,890	\$ 533,914	60.65%	\$ 13,657	1.66%
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	\$ 836,633	\$ 1,362,940	\$ 526,307	61.38%	\$ 822,976	\$ 1,356,890	\$ 533,914	60.65%	\$ 13,657	1.66%

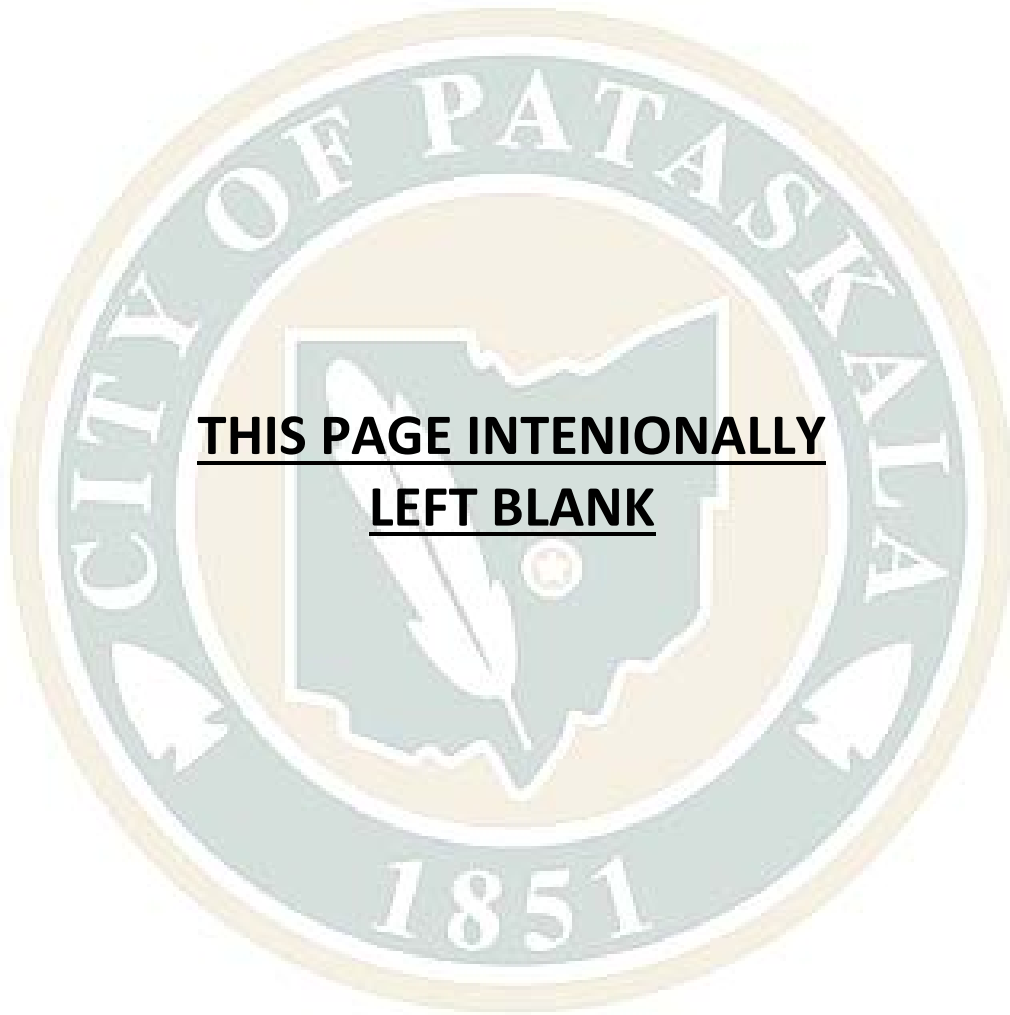
	YTD 2019	2019 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2018	YTD 2019 H/(L) YTD 2018	% H/(L)
<u>EXPENDITURE & ENCUMBRANCES</u>										
Salary & Related	\$ 312,863	\$ 634,672	\$ 321,809	50.70%	\$ 48,585	\$ 273,224	43.05%	\$ 358,986	\$ (46,123)	-12.85%
Contractual Services	168,306	531,631	363,325	68.34%	200,639	162,686	30.60%	167,742	564	0.34%
General Operating	105,986	433,729	327,743	75.56%	154,849	172,894	39.86%	124,619	(18,634)	-14.95%
Capital Outlay	1,933	7,095	5,162	72.76%	164	4,998	70.44%	-	1,933	100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 589,087	\$ 1,607,126	\$ 1,018,039	63.35%	\$ 404,238	\$ 613,801	38.19%	\$ 651,346	\$ (62,260)	-9.56%
<u>Adjustments:</u>										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 589,087	\$ 1,607,126	\$ 1,018,039	63.35%	\$ 404,238	\$ 613,801	38.19%	\$ 651,346	\$ (62,260)	-9.56%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 2,456,717	\$ 1,964,985	122.27%		\$ 2,052,479			\$ 2,041,477	\$ 415,240	20.34%

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	\$ 836,632.57	\$ 1,362,940.00	\$ 526,307.43	\$ 1,362,940.00	\$ -
Charges for Service	\$ 797,574.77	\$ 1,328,000.00	\$ 530,425.23	\$ 1,328,000.00	\$ -
Utility	\$ 797,574.77	\$ 1,328,000.00	\$ 530,425.23	\$ 1,328,000.00	\$ -
Miscellaneous Revenue	\$ 39,057.80	\$ 34,940.00	\$ (4,117.80)	\$ 34,940.00	\$ -
Investment Income	\$ 30,012.98	\$ 22,440.00	\$ (7,572.98)	\$ 22,440.00	\$ -
Other Miscellaneous Revenue	\$ 9,044.82	\$ 12,500.00	\$ 3,455.18	\$ 12,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 836,632.57	\$ 1,362,940.00	\$ 526,307.43	\$ 1,362,940.00	\$ -

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	\$ 589,086.62	\$ 404,237.95	\$ 1,607,125.89	\$ 613,801.32	\$ 1,544,945.00	\$ 62,180.89	\$ -
General Government	\$ 70,140.43	\$ 22,423.47	\$ 171,048.68	\$ 78,484.78	\$ 169,537.00	\$ 1,511.68	\$ -
Salary & Related	\$ 35,465.77	\$ 4,261.93	\$ 66,751.18	\$ 27,023.48	\$ 65,517.00	\$ 1,234.18	\$ -
Contractual Services	\$ 34,674.66	\$ 18,161.54	\$ 101,797.50	\$ 48,961.30	\$ 101,520.00	\$ 277.50	\$ -
General Operating	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -
Court & Legal	\$ 15,000.00	\$ 15,000.00	\$ 40,000.00	\$ 10,000.00	\$ 40,000.00	\$ -	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 15,000.00	\$ 15,000.00	\$ 40,000.00	\$ 10,000.00	\$ 40,000.00	\$ -	\$ -
Finance	\$ 44,152.08	\$ 11,259.92	\$ 92,057.85	\$ 36,645.85	\$ 90,494.00	\$ 1,563.85	\$ -
Salary & Related	\$ 38,436.40	\$ 3,833.20	\$ 68,218.73	\$ 25,949.13	\$ 67,900.00	\$ 318.73	\$ -
Contractual Services	\$ 5,280.54	\$ 6,781.86	\$ 21,535.12	\$ 9,472.72	\$ 20,290.00	\$ 1,245.12	\$ -
General Operating	\$ 435.14	\$ 644.86	\$ 2,304.00	\$ 1,224.00	\$ 2,304.00	\$ -	\$ -
Sewer Utility	\$ 459,794.11	\$ 355,554.56	\$ 1,304,019.36	\$ 488,670.69	\$ 1,244,914.00	\$ 59,105.36	\$ -
Salary & Related	\$ 238,960.35	\$ 40,490.35	\$ 499,701.68	\$ 220,250.98	\$ 488,182.00	\$ 11,519.68	\$ -
Contractual Services	\$ 113,350.63	\$ 160,696.04	\$ 368,298.24	\$ 94,251.57	\$ 342,000.00	\$ 26,298.24	\$ -
General Operating	\$ 105,550.41	\$ 154,203.94	\$ 428,924.56	\$ 169,170.21	\$ 408,732.00	\$ 20,192.56	\$ -
Capital Outlay	\$ 1,932.72	\$ 164.23	\$ 7,094.88	\$ 4,997.93	\$ 6,000.00	\$ 1,094.88	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 589,086.62	\$ 404,237.95	\$ 1,607,125.89	\$ 613,801.32	\$ 1,544,945.00	\$ 62,180.89	\$ -



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

Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
-----------------	--------------	------	------------------------	---------------

Certificates of Deposit

Bank CD	\$ 7,030,285.81	\$ 7,017,990.00	\$ 12,295.81	2.170%
Non-Bank CD	1,011,190.90	988,078.00	23,112.90	2.908%
Total Certificates of Deposit	\$ 8,041,476.71	\$ 8,006,068.00	\$ 35,408.71	2.261%

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	434,053.87	433,581.52	472.35	1.993%
FHLB	658,985.43	658,323.02	662.41	2.092%
FFCB	292,483.65	294,852.50	(2,368.85)	1.383%
Total GSE	\$ 1,385,522.95	\$ 1,386,757.04	\$ (1,234.09)	1.910%

Other Investments:

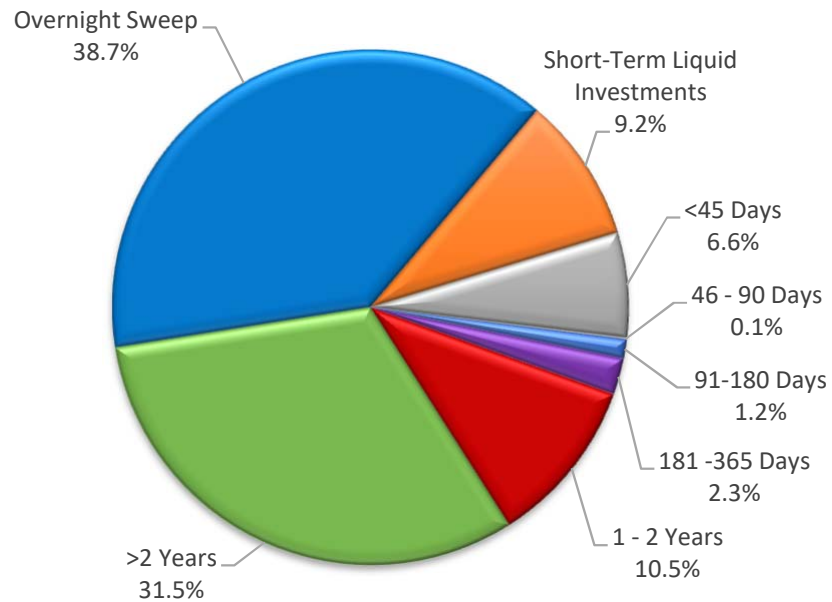
Park National Bank Sweep	\$ 7,032,183.98	\$ 7,032,183.98	\$ -	2.085%
STAR Ohio	1,599,040.93	1,599,040.93	-	2.440%
Raymond James Money Market	68,081.44	68,081.44	-	1.000%
Total Other	\$ 8,699,306.35	\$ 8,699,306.35	\$ -	2.142%
Total Investment Portfolio	\$ 18,126,306.01	\$ 18,092,131.39	\$ 34,174.62	2.177%

Investments by Institution:

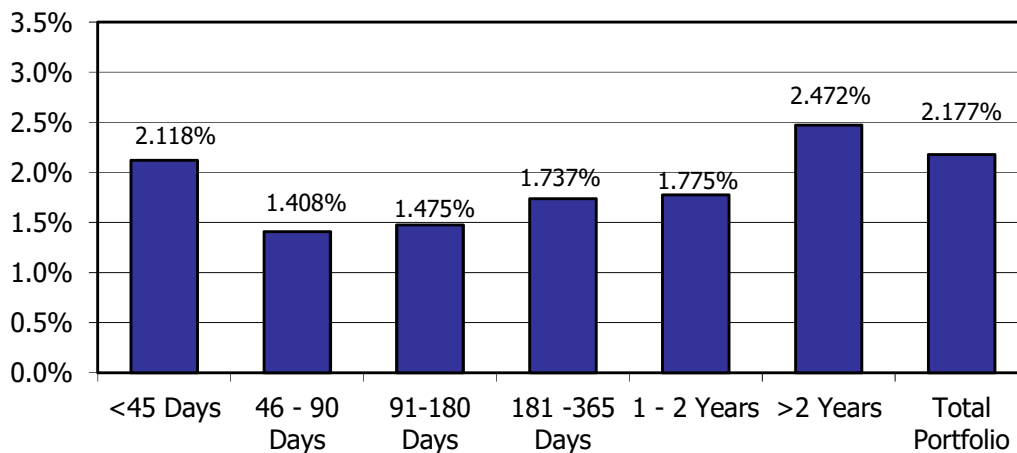
STAR Ohio	\$ 1,599,040.93	\$ 1,599,040.93	\$ -
Park National Bank	7,032,183.98	7,032,183.98	-
Raymond James	9,495,081.10	9,460,906.48	34,174.62
Total Investment Portfolio	\$ 18,126,306.01	\$ 18,092,131.39	\$ 34,174.62

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

Investment Maturity Composition



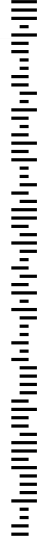
Weighted Avg Yield by Maturity
(includes cash & STAR Ohio)



City of Pataskala Account Summary

Account No. 28852868

Closing Value \$9,495,081.10



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



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<https://www.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

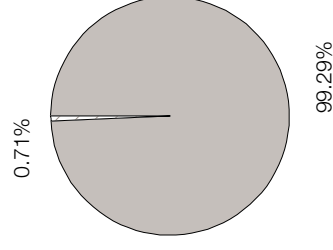
	This Statement	Year to Date
Beginning Balance	\$ 9,444,290.73	\$ 8,902,095.24
Deposits	\$ 0.00	\$ 245,000.00
Income	\$ 25,706.74	\$ 114,536.42
Withdrawals	\$ 0.00	\$ 0.00
Expenses	\$ 0.00	\$ 0.00
Change in Value	\$ 25,083.63	\$ 233,449.44
Ending Balance	\$ 9,495,081.10	\$ 9,495,081.10

Dollar-Weighted Performance

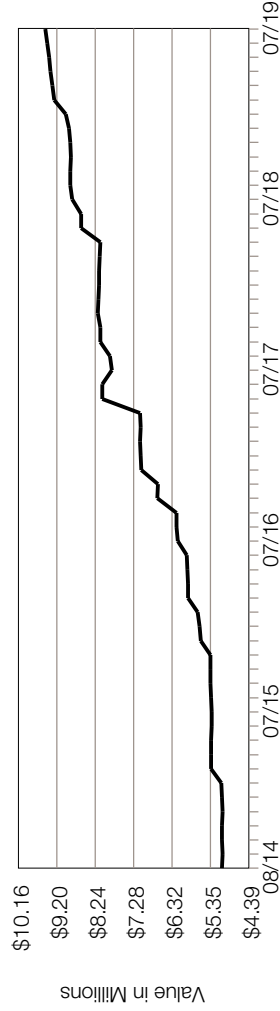
	YTD	2018	2017
Performance Inception 08/23/13	3.82%	0.51%	0.75%

Asset Allocation Analysis

	US Equities	Non-US Equities	Fixed Income	Real Estate & Tangibles	Alternative Investments	Non-classified	Cash & Cash Alternatives	Value Percentage
	\$ -	\$ -	\$ 9,426,999.66	\$ -	\$ -	\$ -	\$ 68,081.44	99.29%



Value Over Time



Cash & Cash Alternatives

Raymond James Bank Deposit Program

Description	(Symbol)	Value	Estimated Income Yield	Estimated Annual Income
Raymond James Bank Deposit Program # - Selected Sweep Option				
Citibank NA		\$35,286.61	1.00%	\$680.81
Goldman Sachs Bank USA		\$29,602.68		
Wells Fargo Bank NA		\$3,192.15		
Raymond James Bank Deposit Program Total		\$68,081.44		\$680.81

Your bank priority state: OH

Participating banks recently added: Bank of America 04/29/2019; Landmark Community Bank 04/29/2019; Umpqua Bank 04/29/2019

Please see the Raymond James Bank Deposit Program on the Understanding Your Statement page.

* Estimated Income Yield for RUBDP was calculated as of 07/29/2019.

Cash & Cash Alternatives Total

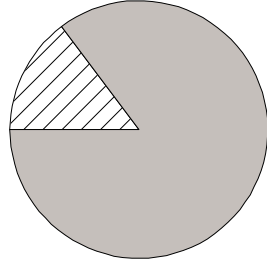
\$68,081.44

\$680.81

Fixed Income ♦

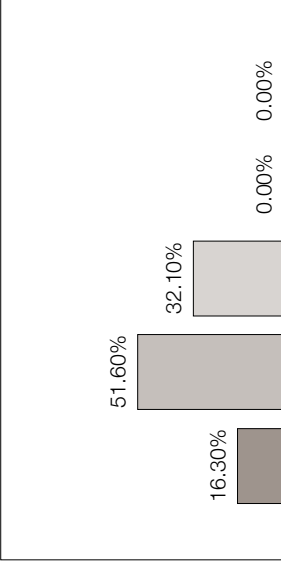
Credit Quality Analysis

Lowest Available *	Current Period Value	Percentage Allocation
U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 1,385,522.95	14.70%
ABS/MBS/CMOs	\$ 0.00	0.00%
Certificates of Deposit (CDs)	\$ 8,041,476.71	85.30%
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%



Maturity Analysis

Maturity	Current Period Value	Percentage Allocation
0 to < 1 yr	\$ 1,536,611.91	16.30%
1 to < 3 yrs	\$ 4,864,386.52	51.60%
3 to < 7 yrs	\$ 3,026,001.23	32.10%
7 to < 14 yrs	\$ 0.00	0.00%
14 to > yrs	\$ 0.00	0.00%



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



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 1.5000% DUE 11/23/2021 Callable 08/23/2019 @ 100.000 (3130A9WC1)	\$175,000.00	\$2,625.00	05/09/2017	\$99.500	\$174,125.00	\$488.54	\$173,250.00 \$875.00	\$173,250.00 \$875.00
Step Schedule: 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 Outlook: Stable								
FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN 1.7500% DUE 02/23/2022 Callable 08/23/2019 @ 100.000 (3130AAQR2)	\$250,000.00	\$4,375.00	01/25/2017	\$99.941	\$249,852.50	\$1,907.99	\$249,875.00 \$(22.50)	\$249,875.00 \$(22.50)
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 Outlook: Stable								
FEDERAL HOME LOAN BANKS DEBENTURE PARTIAL CALL 1.3700% DUE 10/24/2019 Callable 08/06/2019 @ 100.000 FACTOR: .14705882 (313380Z75)	\$105,000.00	\$1,438.50	10/07/2015	\$99.830	\$15,414.93	\$56.41	\$15,418.02 \$(3.09)	\$15,418.02 \$(3.09)
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Outlook: Stable								
FEDERAL HOME LOAN BANKS DEBENTURE 1.4500% DUE 11/08/2019 Callable 08/06/2019 @ 100.000 (313380ZNO)	\$220,000.00	\$3,190.00	09/18/2015	\$99.815	\$219,593.00	\$726.61	\$219,780.00 \$(187.00)	\$219,780.00 \$(187.00)
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P 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 08/06/2019 @ 100.000 (3133EGXU4) Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable	\$295,000.00	\$4,041.50	10/18/2016	\$99.147	\$292,483.65	\$1,279.81	\$294,852.50 \$(2,368.85)	\$294,852.50 \$(2,368.85)
FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE STEPPED CPN 1.5000% DUE 09/30/2021 Callable 09/30/2019 @ 100.000 † (3134GAMW1) Ⓢ Step Schedule: 2.000% on March 30, 2020, 4.000% on September 30, 2020, 6.000% on March 30, 2021 Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable	\$205,000.00	\$3,075.00	10/18/2016	\$99.535	\$204,046.75	\$1,025.00	\$204,692.50 \$(645.75)	\$204,692.50 \$(645.75)
FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE 1.6500% DUE 11/24/2021 Callable 08/24/2019 @ 100.000 (3134GAWL4) Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable	\$232,000.00	\$3,828.00	12/06/2016	\$99.141	\$230,007.12	\$701.80	\$228,889.02 \$1,118.10	\$228,889.02 \$1,118.10
Government Sponsored Enterprise Securities (GSE) Total	\$1,482,000.00	\$22,573.00			\$1,385,522.95	\$6,186.16	\$1,386,757.04 \$(1,234.09)	\$1,386,757.04 \$(1,234.09)

^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 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	\$100.111	\$100,111.00	\$356.71	\$100,000.00 \$111.00	\$100,000.00 \$111.00 ^A
ALLY BANK 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	\$99.912	\$149,868.00	\$780.82	\$150,000.00 \$(132.00)	\$150,000.00 \$(132.00) ^A
AMERICAN EXPRESS BANK, FSB FDIC # 35328 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/21/2019 (02587CAW0) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	08/15/2014	\$100.005	\$245,012.25	\$2,255.34	\$245,000.00 \$12.25	\$245,000.00 \$12.25 ^A
BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 10/16/19 2.0000% DUE 07/26/2022 Callable 10/16/2019 @ 100.000 (05581WQF5) Step Schedule: 2.500% on July 26, 2020, 5.000% on July 26, 2021 Ratings Information: Not Rated	\$210,000.00	\$4,200.00	07/13/2017	\$100.009	\$210,018.90	\$57.53	\$210,000.00 \$18.90	\$210,000.00 \$18.90 ^A
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	\$99.997	\$244,992.65	\$2,269.44	\$245,000.00 \$(7.35)	\$245,000.00 \$(7.35) ^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)
BELMONT SVG BK BELMONT, MA FDIC # 23901 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.8000% DUE 03/14/2023 (080515CM9) Ratings Information: Not Rated	\$245,000.00	\$6,860.00	03/07/2018	\$101.767	\$249,329.15	\$2,612.44	\$245,000.00 \$4,329.15	\$245,000.00 \$4,329.15 ^A
CAPITAL ONE BK USA NA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3500% DUE 07/08/2020 (140420TE0) Ratings Information: Not Rated	\$97,000.00	\$2,279.50	07/02/2015	\$100.339	\$97,328.83	\$143.64	\$97,000.00 \$328.83	\$97,000.00 \$328.83 ^A
CAPITAL ONE BK USA NA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (140420UF5) Ratings Information: Not Rated	\$148,000.00	\$3,404.00	08/14/2015	\$100.315	\$148,466.20	\$1,576.10	\$147,990.53 \$475.67	\$147,990.53 \$475.67 ^A
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	\$100.315	\$100,315.00	\$1,064.93	\$99,943.20 \$371.80	\$99,943.20 \$371.80 ^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	\$99.726	\$144,602.70	\$1,319.70	\$145,000.00 \$(397.30)	\$145,000.00 \$(397.30) ^A
CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3) Ratings Information: Not Rated	\$50,000.00	\$1,400.00	03/07/2019	\$101.684	\$50,842.00	\$61.37	\$50,000.00 \$842.00	\$50,000.00 \$842.00 ^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)
CITIBANK NA 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	\$103.469	\$253,499.05	\$398.71	\$245,000.00 \$8,499.05	\$245,000.00 \$8,499.05
CRESKOM BK MYRTLE BEACH, SC FDIC # 57135 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/06/19 2.6500% DUE 06/06/2024 Callable 09/06/2019 @ 100.000 (225862EC1) Ratings Information: Not Rated	\$185,000.00	\$4,902.50	06/04/2019	\$100.071	\$185,131.35	\$335.79	\$185,000.00 \$131.35	\$185,000.00 \$131.35
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	\$101.316	\$253,290.00		\$249,858.00 \$3,432.00	\$249,858.00 \$3,432.00
ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4) Ratings Information: Not Rated	\$245,000.00	\$5,022.50	08/22/2017	\$99.693	\$244,247.85	\$316.49	\$245,000.00 \$(752.15)	\$245,000.00 \$(752.15)
EVERBANK 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	\$100.059	\$110,064.90	\$945.25	\$110,000.00 \$64.90	\$110,000.00 \$64.90
EVERBANK 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	\$100.001	\$135,001.35	\$1,020.82	\$134,991.85 \$9.50	\$134,991.85 \$9.50



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
EXCHANGE BK FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/13/19 2.0500% DUE 09/13/2022 Callable 08/13/2019 @ 100.000 (301074CM0)	\$245,000.00	\$5,022.50	09/11/2017	\$99.684	\$244,225.80	\$247.68	\$245,000.00 \$(774.20)	\$245,000.00 \$(774.20)
Ratings Information: Not Rated								
FIDELITY CO-OP BK FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 08/24/19 1.8000% DUE 06/24/2021 Callable 08/24/2019 @ 100.000 (316077CN4)	\$160,000.00	\$2,880.00	06/21/2016	\$99.866	\$159,785.60	\$55.23	\$160,000.00 \$(214.40)	\$160,000.00 \$(214.40)
Step Schedule: 2.400% on June 24, 2020 Ratings Information: Not Rated								
FIDELITY CO-OP BK FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 08/19/19 2.0000% DUE 05/19/2022 Callable 08/19/2019 @ 100.000 (316077CU8)	\$85,000.00	\$1,700.00	05/16/2017	\$100.000	\$85,000.00	\$55.89	\$85,000.00 \$0.00	\$85,000.00 \$0.00
Step Schedule: 2.400% on May 19, 2020, 3.000% on May 19, 2021 Ratings Information: Not Rated								
FIRST BK HIGHLAND PARK HIGHLAND PARK, IL FDIC # 17470 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 08/02/2022 (319141HA8)	\$33,000.00	\$726.00	09/14/2017	\$100.216	\$33,071.28	\$356.04	\$33,064.42 \$6.86	\$33,040.52 \$30.76
Ratings Information: Not Rated								



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FIRST ST BK OF DEQUEEN FDIC # 21805 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 08/13/19 1.7500% DUE 12/13/2021 Callable 08/13/2019 @ 100.000 (336460CB4)	\$245,000.00	\$4,287.50	12/09/2016	\$99.930	\$244,828.50	\$211.44	\$245,000.00 \$(171.50)	\$245,000.00 \$(171.50)
Step Schedule: 2.100% on December 13, 2019, 2.350% on December 13, 2020 Ratings Information: Not Rated								
GOLDMAN SACHS BANK USA FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.4000% DUE 11/22/2022 (38148PTE7)	\$250,000.00	\$6,000.00	02/12/2018	\$100.612	\$251,530.00	\$1,150.69	\$248,220.00 \$3,310.00	\$248,220.00 \$3,310.00
Ratings Information: Not Rated								
GRANT CTY BANK ULYSSES, KS FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/13/19 1.5000% DUE 07/13/2021 Callable 08/13/2019 @ 100.000 (38762PBN1)	\$245,000.00	\$3,675.00	06/24/2016	\$99.149	\$242,915.05	\$181.23	\$245,000.00 \$(2,084.95)	\$245,000.00 \$(2,084.95)
Ratings Information: Not Rated								
HSBC BANK USA, NA MCLEAN, VA FDIC # 57890 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 01/14/20 2.3000% DUE 07/14/2022 Callable 01/14/2020 @ 100.000 (40434YLE5)	\$245,000.00	\$5,635.00	07/13/2017	\$100.144	\$245,352.80	\$262.45	\$245,000.00 \$352.80	\$245,000.00 \$352.80
Ratings Information: Not Rated								



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)
HIAWATHA NB FDIC # 13058 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/23/19 2.8000% DUE 03/23/2023 Callable 08/23/2019 @ 100.000 (428548AG6) Ratings Information: Not Rated	\$245,000.00	\$6,860.00	03/21/2018	\$100.048	\$245,117.60	\$150.35	\$245,000.00 \$117.60	^A \$245,000.00 \$117.60
INTERNATIONAL BANK CHICAGO FDIC # 33708 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/31/19 2.1000% DUE 07/29/2022 Callable 07/31/2019 @ 100.000 (45906ABP1) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	07/26/2017	\$99.934	\$244,838.30		\$245,000.00 \$(161.70)	^A \$245,000.00 \$(161.70)
JP MORGAN CHASE BANK, NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 09/04/19 2.0000% DUE 03/04/2020 Callable 09/04/2019 @ 100.000 (48125YC93) Step Schedule: 4.000% on September 4, 2019 Ratings Information: Not Rated	\$160,000.00	\$3,200.00	03/01/2016	\$99.998	\$159,996.80	\$499.72	\$160,000.00 \$(3.20)	^A \$160,000.00 \$(3.20)
JPMORGAN CHASE BANK NA COLUMBUS, GA FDIC # 628 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 08/16/19 1.6500% DUE 08/16/2021 Callable 08/16/2019 @ 100.000 (48126XAH8) Ratings Information: Not Rated	\$90,000.00	\$1,485.00	08/11/2016	\$98.783	\$88,904.70	\$309.20	\$90,000.00 \$(1,095.30)	^A \$90,000.00 \$(1,095.30)



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
MECHANICS CO-OP BK TAUNTON, MA FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0) Ratings Information: Not Rated	\$245,000.00	\$5,022.50	05/10/2017	\$99.825	\$244,571.25	\$68.80	\$245,000.00 \$(428.75)	\$245,000.00 \$(428.75)
MIDCOUNTRY BANK FDIC # 28865 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/24/19 2.1000% DUE 07/25/2022 Callable 08/24/2019 @ 100.000 † (59565QCH6) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	07/19/2017	\$99.937	\$244,845.65	\$98.67	\$245,000.00 \$(154.35)	\$245,000.00 \$(154.35)
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.0500% DUE 02/14/2024 (61690UEH9) Ratings Information: Not Rated	\$245,000.00	\$7,472.50	02/11/2019	\$102.728	\$251,683.60	\$3,418.92	\$245,000.00 \$6,683.60	\$245,000.00 \$6,683.60
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	\$103.954	\$254,687.30	\$472.21	\$245,000.00 \$9,687.30	\$245,000.00 \$9,687.30
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	\$99.997	\$244,992.65	\$2,269.44	\$245,000.00 \$(7.35)	\$245,000.00 \$(7.35)



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 08/08/19 1.3500% DUE 03/09/2020 Callable 08/08/2019 @ 100.000 (633368DX0) Ratings Information: Not Rated	\$160,000.00	\$2,160.00	03/01/2016	\$99.633	\$159,412.80	\$136.11	\$160,000.00 \$(587.20)	\$160,000.00 \$(587.20) ^A
NORTHWOODS BANK OF MINNESOTA FDIC # 1415 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 08/17/19 2.0000% DUE 05/17/2021 Callable 08/17/2019 @ 100.000 (66858UBB2) Step Schedule: 2.400% on May 17, 2020 Ratings Information: Not Rated	\$245,000.00	\$4,900.00	05/09/2017	\$100.000	\$245,000.00	\$187.94	\$245,000.00 \$0.00	\$245,000.00 \$0.00 ^A
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	\$98.752	\$241,942.40	\$1,540.48	\$245,000.00 \$(3,057.60)	\$245,000.00 \$(3,057.60) ^A
SILVERGATE BK LA JOLLA, CA FDIC # 27330 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 12/14/19 2.6000% DUE 06/14/2023 Callable 12/14/2019 @ 100.000 (828373GK0) Ratings Information: Not Rated	\$100,000.00	\$2,600.00	05/31/2019	\$100.247	\$100,247.00	\$121.10	\$100,000.00 \$247.00	\$100,000.00 \$247.00 ^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)
SYNCHRONY BANK DRAPER, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 06/29/2021 (87164WMY1) Ratings Information: Not Rated	\$245,000.00	\$3,797.50	06/24/2016	\$98.929	\$242,376.05	\$332.93	\$245,000.00 \$(2,623.95)	^A \$245,000.00 \$(2,623.95)
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	\$100.477	\$145,691.65	\$36.94	\$145,000.00 \$691.65	^A \$145,000.00 \$691.65
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	\$102.951	\$252,229.95	\$21.14	\$245,000.00 \$7,229.95	^A \$245,000.00 \$7,229.95
WELLS FARGO BK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 1.7500% DUE 06/17/2021 (9497485W3) Ratings Information: Not Rated	\$90,000.00	\$1,575.00	06/14/2016	\$99.155	\$89,239.50	\$60.41	\$90,000.00 \$(760.50)	^A \$90,000.00 \$(760.50)



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 BANK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48) Ratings Information: Not Rated	\$155,000.00	\$4,262.50	05/01/2019	\$101.206	\$156,869.30	\$326.98	\$155,000.00 \$1,869.30	\$155,000.00 \$1,869.30
Certificates of Deposit (CDs) Total	\$8,008,000.00	\$180,279.50			\$8,041,476.71	\$28,087.07	\$8,006,068.00 \$35,408.71	\$8,006,044.10 \$35,432.61

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

Fixed Income Total

\$9,426,999.66

\$202,852.50

\$34,273.23

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

Portfolio Total \$9,495,081.10

Accrued Interest Total \$34,273.23

Portfolio Total with Accrued Interest \$9,529,354.33

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

Deposits

Type	This Statement	Year to Date	Type	This Statement	Year to Date
Deposits	\$0.00	\$245,000.00	Purchases	\$0.00	\$(980,000.00)
Total Deposits	\$0.00	\$245,000.00	Total Purchases	\$0.00	\$(980,000.00)

Income

Type	This Statement	Year to Date	Type	This Statement	Year to Date
Dividends at Eagle-JPM MMKT Funds	\$0.00	\$441.47	Redemptions	\$0.00	\$435,000.00
Interest - Taxable	\$25,659.35	\$114,026.79	Total	\$0.00	\$435,000.00
Interest at RJ Bank Deposit Program	\$47.39	\$68.16			

Total Income **\$25,706.74** **\$114,536.42**

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
Beginning Balance								
07/01/2019	Income	Interest - Taxable	INTERNATIONAL BANK CHICAGO FDIC # 33708 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/31/19 2.1000% DUE 07/29/2022 Callable 07/31/2019 @ 100.000 (45906ABP1)			\$422.87	\$42,374.70	Paid on 245,000
07/01/2019	Income	Interest - Taxable	UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9)			\$655.46	\$43,453.03	Paid on 245,000
07/01/2019	Income	Interest - Taxable	SYNCHRONY BANK DRAPER, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 06/29/2021 (87164WMY1)			\$1,893.55	\$45,346.58	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
07/03/2019	Income	Interest - Taxable	WELLS FARGO BANK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)			\$350.34	\$45,696.92	Paid on 155,000
07/08/2019	Income	Interest - Taxable	CRESCOM BK MYRTLE BEACH, SC FDIC # 57135 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/06/19 2.6500% DUE 06/06/2024 Callable 09/06/2019 @ 100.000 (225862EC1)			\$402.94	\$46,099.86	Paid on 185,000
07/08/2019	Income	Interest - Taxable	ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)			\$412.81	\$46,512.67	Paid on 245,000
07/08/2019	Income	Interest - Taxable	CAPITAL ONE BK USA NA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3500% DUE 07/08/2020 (140420TE0)			\$1,130.38	\$47,643.05	Paid on 97,000
07/08/2019	Income	Interest - Taxable	NATIONAL BK OF CMRC FDIC # 14266 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/08/19 1.3500% DUE 03/09/2020 Callable 08/08/2019 @ 100.000 (633368DX0)			\$177.53	\$47,820.58	Paid on 160,000
07/10/2019	Income	Interest - Taxable	MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.3500% DUE 01/10/2024 (61760ATZ2)			\$4,070.02	\$51,890.60	Paid on 245,000
07/15/2019	Income	Interest - Taxable	CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3)			\$115.07	\$52,005.67	Paid on 50,000
07/15/2019	Income	Interest - Taxable	CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.3000% DUE 07/13/2023 (17312QP52)			\$4,009.27	\$56,014.94	Paid on 245,000
07/15/2019	Income	Interest - Taxable	EXCHANGE BK FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/13/19 2.0500% DUE 09/13/2022 Callable 08/13/2019 @ 100.000 (301074CM0)			\$412.81	\$56,427.75	Paid on 245,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
07/15/2019	Income	Interest - Taxable	FIRST ST BK OF DEQUEEN FDIC # 21805 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 08/13/19 1.7500% DUE 12/13/2021 Callable 08/13/2019 @ 100.000 (336460CB4)			\$352.40	\$56,780.15	Paid on 245,000
07/15/2019	Income	Interest - Taxable	GRANT CTY BANK ULYSSES, KS FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/13/19 1.5000% DUE 07/13/2021 Callable 08/13/2019 @ 100.000 (38762PBN1)			\$302.05	\$57,082.20	Paid on 245,000
07/15/2019	Income	Interest - Taxable	HSBC BANK USA, NA MCLEAN, VA FDIC # 57890 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 01/14/20 2.3000% DUE 07/14/2022 Callable 01/14/2020 @ 100.000 (40434YLE5)			\$2,794.34	\$59,876.54	Paid on 245,000
07/15/2019	Income	Interest - Taxable	SILVERGATE BK LA JOLLA, CA FDIC # 27330 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 12/14/19 2.6000% DUE 06/14/2023 Callable 12/14/2019 @ 100.000 (828373GK0)			\$213.70	\$60,090.24	Paid on 100,000
07/17/2019	Income	Interest - Taxable	NORTHWOODS BANK OF MINNESOTA FDIC # 1415 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 08/17/19 2.0000% DUE 05/17/2021 Callable 08/17/2019 @ 100.000 (66858UBB2)			\$402.74	\$60,492.98	Paid on 245,000
07/17/2019	Income	Interest - Taxable	WELLS FARGO BK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 1.7500% DUE 06/17/2021 (9497485W3)			\$129.45	\$60,622.43	Paid on 90,000
07/19/2019	Income	Interest - Taxable	FIDELITY CO-OP BK FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 08/19/19 2.0000% DUE 05/19/2022 Callable 08/19/2019 @ 100.000 (316077CU8)			\$139.73	\$60,762.16	Paid on 85,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
07/23/2019	Income	Interest - Taxable	HIAWATHA NB FDIC # 13058 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/23/19 2.8000% DUE 03/23/2023 Callable08/23/2019 @ 100.000 (428548AG6)			\$563.84	\$61,326.00	Paid on 245,000
07/24/2019	Income	Interest - Taxable	FIDELITY CO-OP BK FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 08/24/19 1.8000% DUE 06/24/2021 Callable08/24/2019 @ 100.000 (316077CN4)			\$230.14	\$61,556.14	Paid on 160,000
07/24/2019	Income	Interest - Taxable	MIDCOUNTRY BANK FDIC # 28865 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/24/19 2.1000% DUE 07/25/2022 Callable08/24/2019 @ 100.000 (59565QCH6)			\$422.87	\$61,979.01	Paid on 245,000
07/26/2019	Income	Interest - Taxable	BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 10/16/19 2.0000% DUE 07/26/2022 Callable 10/16/2019 @ 100.000 (05581WQF5)			\$916.23	\$62,895.24	Paid on 210,000
07/26/2019	Income	Interest - Taxable	MECHANICS CO-OP BK TAUNTON, MA FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0)			\$412.81	\$63,308.05	Paid on 245,000
07/29/2019	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)			\$369.45	\$63,677.50	Paid on 145,000
07/30/2019	Income	Interest - Taxable	UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9)			\$634.31	\$64,311.81	Paid on 245,000
07/31/2019	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program			\$47.39	\$64,359.20	



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
07/31/2019	Income	Interest - Taxable	DISCOVER BANK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.6500% DUE 01/31/2023 (254673LZ7)			\$3,285.27	\$67,644.47	Paid on 250,000
07/31/2019	Income	Interest - Taxable	INTERNATIONAL BANK CHICAGO FDIC # 33708 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/31/19 2.1000% DUE 07/29/2022 Callable 07/31/2019 @ 100.000 (45906ABP1)			\$436.97	\$68,081.44	Paid on 245,000

Cash Sweep Activity Recap

Raymond James Bank Deposit Program

Date	Activity Type	Amount	Balance	Date	Activity Type	Amount	Balance
06/28/2019	Beginning Balance		\$42,374.70	07/23/2019	Transfer To	\$563.84	\$61,326.00
07/01/2019	Transfer To	\$2,971.88	\$45,346.58	07/24/2019	Transfer To	\$653.01	\$61,979.01
07/03/2019	Transfer To	\$350.34	\$45,696.92	07/26/2019	Transfer To	\$1,329.04	\$63,308.05
07/08/2019	Transfer To	\$2,123.66	\$47,820.58	07/29/2019	Transfer To	\$369.45	\$63,677.50
07/10/2019	Transfer To	\$4,070.02	\$51,890.60	07/30/2019	Transfer To	\$634.31	\$64,311.81
07/15/2019	Transfer To	\$8,199.64	\$60,090.24	07/31/2019	Transfer To	\$3,722.24	\$68,034.05
07/17/2019	Transfer To	\$532.19	\$60,622.43	07/31/2019	Interest at RJ Bank Deposit Program	\$47.39	\$68,081.44
07/19/2019	Transfer To	\$139.73	\$60,762.16				



Your Activity (continued)

City of Pataskala Account No. 28852868

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)	07/16/2019	08/02/2019	\$360.02	2.20% coupon x 33,000,000 par value
WELLS FARGO BANK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)	07/17/2019	08/03/2019	\$362.02	2.75% coupon x 155,000,000 par value
CRESCOM BK MYRTLE BEACH, SC FDIC # 57135 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/06/19 2.6500% DUE 06/06/2024 Callable 09/06/2019 @ 100.000 (225862EC1)	07/20/2019	08/06/2019	\$416.38	2.65% coupon x 185,000,000 par value
ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)	07/22/2019	08/08/2019	\$426.57	2.05% coupon x 245,000,000 par value
NATIONAL BK OF CMRC FDIC # 14266 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/08/19 1.3500% DUE 03/09/2020 Callable 08/08/2019 @ 100.000 (633368DX0)	07/22/2019	08/08/2019	\$183.45	1.35% coupon x 160,000,000 par value
CAPITAL ONE BK USA NA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (140420UF5)	07/26/2019	08/12/2019	\$1,688.01	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)	07/26/2019	08/12/2019	\$1,140.55	2.30% coupon x 100,000,000 par value
EXCHANGE BK FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/13/19 2.0500% DUE 09/13/2022 Callable 08/13/2019 @ 100.000 (301074CM0)	07/27/2019	08/13/2019	\$426.57	2.05% coupon x 245,000,000 par value
FIRST ST BK OF DEQUEEN FDIC # 21805 CERTIFICATE OF DEPOSIT MONTHLY MULTISTEP CALLABLE BEGINNING 08/13/19 1.7500% DUE 12/13/2021 Callable 08/13/2019 @ 100.000 (336460CB4)	07/27/2019	08/13/2019	\$364.14	1.75% coupon x 245,000,000 par value
GRANT CTY BANK ULYSSES, KS FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/13/19 1.5000% DUE 07/13/2021 Callable 08/13/2019 @ 100.000 (38762PBN1)	07/27/2019	08/13/2019	\$312.12	1.50% coupon x 245,000,000 par value
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.0500% DUE 02/14/2024 (61690UEH9)	07/28/2019	08/14/2019	\$3,705.54	3.05% coupon x 245,000,000 par value



Future Payments (continued)

Future Interest Payments (continued) [◇]

Description (Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
SILVERGATE BK LA JOLLA, CA FDIC # 27330 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 12/14/19 2.6000% DUE 06/14/2023 Callable 12/14/2019 @ 100.000 (828373GK0)	07/28/2019	08/14/2019	\$220.82	2.60% coupon x 100,000.000 par value
Future Interest Payments Total			\$9,606.19	

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

Realized Capital Gains & Losses [○]

Summary of Gains & Losses

	This Statement	Year To Date
Short-Term Gain	\$0.00	\$0.00
Short-Term Loss	\$0.00	\$0.00
Long-Term Gain	\$0.00	\$0.00
Long-Term Loss	\$0.00	\$0.00
Net Gain / Loss Total	\$0.00	\$0.00





END OF REPORT



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