



**City of Pataskala, Ohio
Finance Department
Report to Council**

*For the Period Ended
January 31, 2020*





City of Pataskala, Ohio Finance Department

**Report to City Council
For the Period Ended
January 31, 2020**

James M. Nicholson
Finance Director

CITY OF PATASKALA, OHIO
January 2020 Finance Dept. Report to Council

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January 2020 Finance Dept. Report to Council

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TO: City Council Members
Mike Compton, Mayor
Chris Sharrock, Acting City Administrator

FROM: Jamie Nicholson

DATE: February 7, 2020

RE: January 2020 Financial Condition Report

Finance Department

James M. Nicholson
Finance Director

Janice A. Smith
Finance Manager

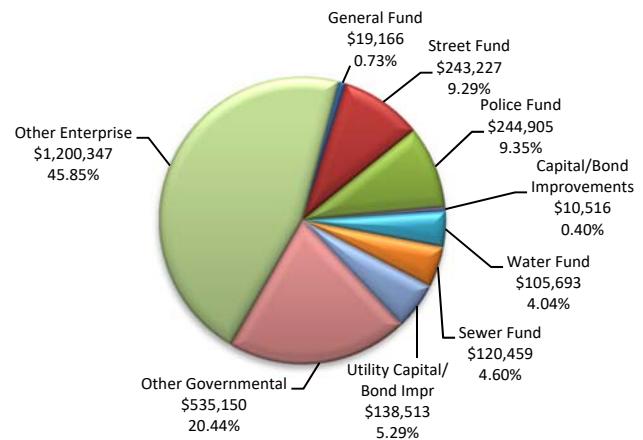
January was a very busy month in the Finance department. During the month, we completed the closing of the books for 2019 on a timely basis, loaded the revenue and expense budgets into the accounting and budgetary control system, and opened the books for 2020. We also worked on the following tasks: (1) reviewed, produced and mailed IRS form 1099's to our vendors; (2) met with the city's GAAP compilation/CAFR preparation team to review 2019 results and develop plans for the reporting and audit process; (3) completed development and distribution of IRS-required Forms 1094/1095 to city employees; (4) analyzed the 2020 property, casualty and liability insurance renewal and communicated such to Council; (5) assisted the Ad Hoc Committee in their recruiting process for a new City Administrator (6) began development of the 2019 GAAP compilation worksheets; (7) continued participation in collective bargaining sessions including financial analyses of proposals; (8) served as a trainer at the GFOA's *Managing the Budget Process* class held on January 15-16 in Nashville, Tennessee; and (9) prepared and submitted a request for an amended *Certificate of Estimated Resources and Appropriations* from the county Auditor's office.

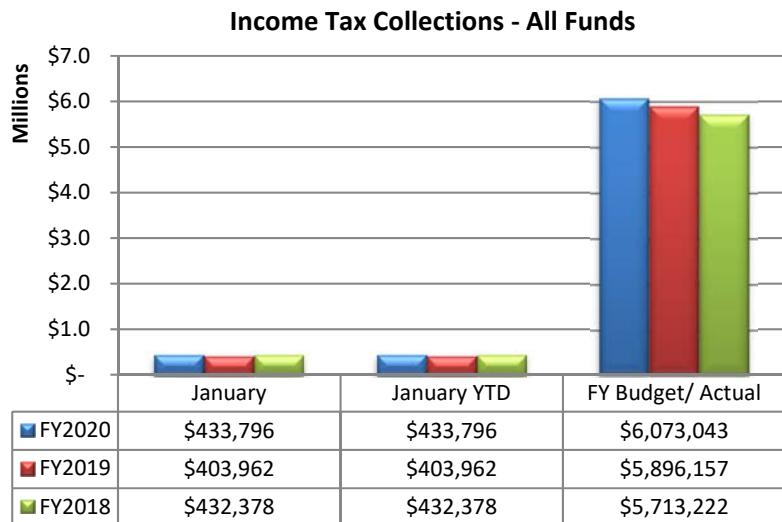
The month of February will also be a very busy month. In addition to providing the routine payroll and accounts payable services, we also plan to: (1) complete the development of the 2019 GAAP compilation worksheets - including updating the capital asset database, finalizing the accrued wage and benefit worksheets and compiling the construction in-progress as of 12/31/19; (2) support the auditor's on-site fieldwork; (3) assist the Parks Manager in recruiting and hiring employees for the swimming pool and parks maintenance; (4) prepare and submit the capital lease paperwork required for the purchase of the Public Service department's dump truck and skid steer; and (5) participate in collective bargaining with the FOP.

REVENUE/RECEIPTS

I am pleased to present this report on the financial condition of the city as of January 31, 2020. On a year to-date (YTD) cash basis, the city has collected approximately \$2.62 million in total revenue from all sources, or 14.7% of the full-year budget. This total is overstated, however, due to \$1.58 million in interfund transfers made in January. This amount is partially offset, however, by: (1) property tax/TIF PILOT revenues of \$1.37 million not yet received; (2) \$46.7 thousand in grant revenues not yet received; and (3) \$1.25 million in OWDA loan proceeds not yet received. Excluding those items would result in a YTD collections rate that is equal to 7.67% of budget,

YTD Revenue by Fund





much closer to the straight-line rate of 8.33%.

Income tax collections for the month of January were \$433.8 thousand (equal to 7.14% of budget) and were 7.37% higher than last year when compared to January 2019. The full-year budget is currently projected to be \$6.07 million, an increase of \$176.9 thousand, or 3.0% over FY 2018 collections. It is important to note that the January 2019 collections were equal to 6.85%

of the full-year 2019 collections, and in 2018, the rate was equal to 7.57% of FY 2018 collections.

The city has not yet received its' first-half 2020 property tax settlement (tax year 2019) from Licking County and will most likely not do so until the month of March. The 2020 budget in this line is \$1.37 million and is projected to be relatively unchanged from FY 2019 receipts.

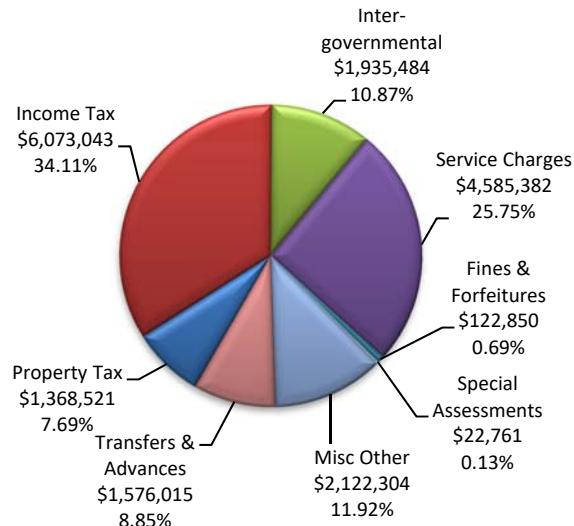
Intergovernmental revenues represent one of the other more significant revenue categories for the city. They reflect funding received by the city from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2020, a total of \$1.94 million is budgeted, with \$48.0 thousand of the total expected to come from grants and loans. Through January 31, approximately \$141.1 thousand has been collected (7.29% 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 Q4-20.

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 2020, approximately \$4.59 million is budgeted for total service charge revenues. Year to-date collections are \$360.1 thousand, or 7.85% of budget. The one-month total is up by \$23.4 thousand (6.96%) when compared to 2019. At \$4.10 million or 89.47% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through January 31 are \$349.3 thousand, or 8.51% of the full-year budget in this line item.

EXPENDITURES/SPENDING

Although there is only one month on the books in 2020, early spending trends appear to be in-line with expectations. Excluding debt service expenses and interfund transfers in the calculation results in a spending rate equal to 11.38%, well above the straight-line rate of 8.33%. The driver of the higher than

All Funds Revenue - Budget



anticipated spending was the January 2020 payment of \$1.1 million of 2019 construction project-related invoices. Including 2019 carryover encumbrances (e.g. purchase orders) as well as FY 2020-issued POs in the total results in a ratio of 38.28%. Many of these 2020 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances.

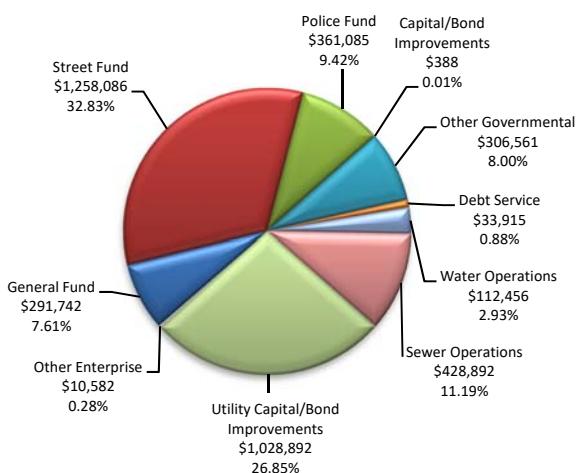
FUND BALANCE/FINANCIAL HEALTH

The chart below plots revenue, expenditures and fund balance since January 2014. The solid color lines represent actual numbers and any dotted lines reflecting the current forecast. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart.

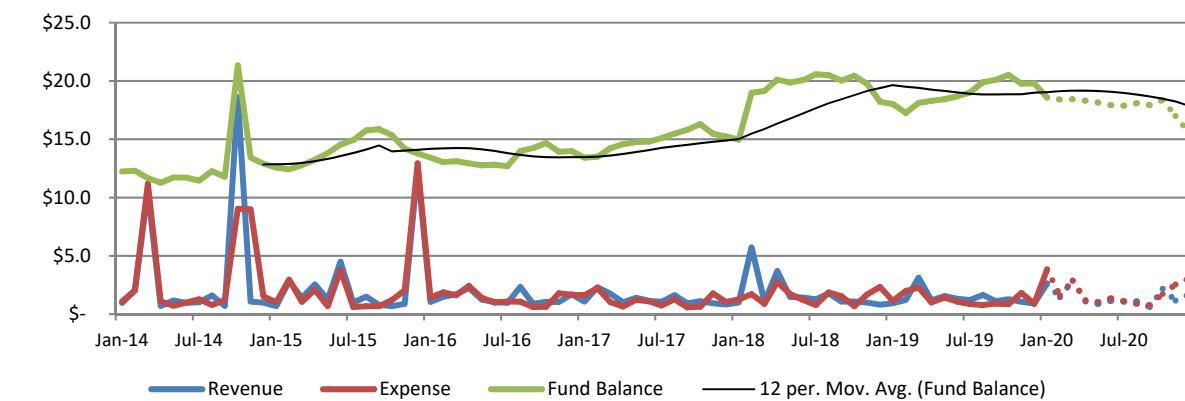
Current projections call for the total all-funds balance to decline by \$4.22 million in 2020 (see chart at the top of the following page which has been updated to reflect the proposed 5-year plan) to a total funds balance of about \$15.62 million. The year-end 2019 total fund balance was \$19.83 million, an increase of \$1.58 million (8.65%) over the budget which resulted from significant below-budget spending in 2019. From 2020 – 2024, however, the balance will decline dramatically every year during that period of time. This is due to expenditures either exceeding or being roughly equal to revenues in each of those succeeding years.

YTD Expenditures by Fund

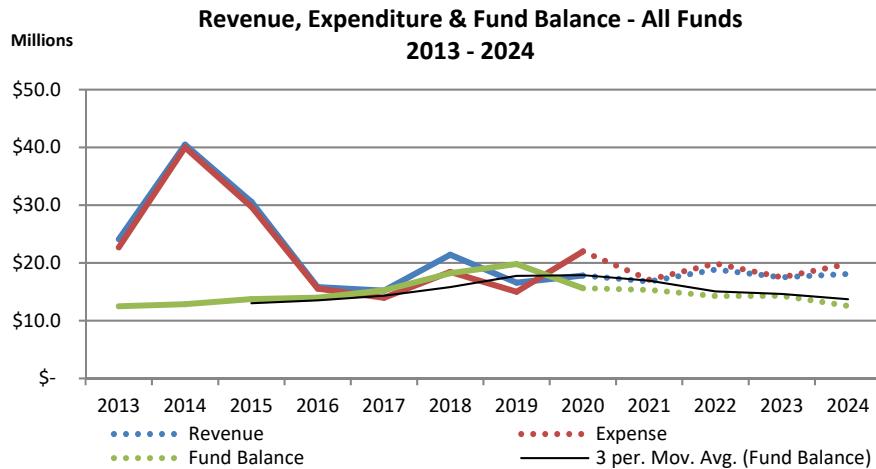
(excludes encumbrances)



Monthly Revenue, Expenditure & Fund Balance - All Funds
January, 2014 through December, 2020



The General fund ended the month of January 2020 with an unencumbered balance of \$783.0 thousand and is down by \$655.1 thousand, or 45.55% from December 2019. The Street (201) fund unencumbered fund balance decreased by \$264.4 thousand (11.63%), and the Police (208) fund decreased by \$800.5 thousand (68.03%) from December 2019. Much of the decline is the result of full-year purchase orders (i.e. encumbrances) issued in January. The 2020 forecast calls for these funds to end the year lower than they ended 2019 and is primarily the result of payments on 2019 project completion in 2020. It will be very important for the city to continue to closely monitor each of the key fund balances to ensure that adequate funding is available to provide the desired level of service to the community in the future. Unless income



tax and other revenues increase dramatically in the near future (such as securing a major tenant for the business park/JRS), the ability of the city to be able to fund spending on future capital projects or related debt service may become limited. Maintaining adequate reserves to ensure ongoing operations and the ability to service our debt are just some of

the factors that the ratings agencies consider when evaluating the city's overall fiscal health.

I am providing this summary analysis to facilitate a better understanding of the sources of all city revenues, the status of collections to-date and available fund balances. The report will now turn its focus to each of the primary governmental and enterprise funds of the city: 101 – General Fund; 201 – Street Fund; 208 – Police Fund; 301 – Capital Improvements; and 601/651 – Water and Sewer Operations funds.

Respectfully submitted,

**CITY OF PATASKALA, OHIO
CASH BALANCE RECONCILIATION
AS OF JANUARY 31, 2020**

BANK/FINANCIAL INSTITUTION BALANCES:		SYSTEM FUND CASH BALANCES:	
Governmental Funds Checking (per stmt)	\$ 325,375.00	101 - General Fund	\$ 1,377,140.39
Outstanding checks	(210,838.46)	102 - Undeclared Funds	1,291.76
O/S check sweep pending	210,838.46	Total General Funds	\$ 1,378,432.15
Error Correction/Deposit in-transit	-		
Total Governmental Funds Checking	\$ 325,375.00		
Governmental Funds Sweep Acct (per stmt)	\$ 2,585,612.27	201 - Street Fund	\$ 2,872,905.38
Other in-transit	-	202 - State Highway	216,494.17
O/S check sweep pending	(210,838.46)	203 - Ecological Preservation	1,000.00
Total Governmental Funds Sweep	\$ 2,374,773.81	204 - Pataskala JEDD	1,781.32
Combined Governmental Funds	\$ 2,700,148.81	205 - Permissive License Tax	482,019.31
Payroll Checking Account (per stmt)	\$ 70,751.20	206 - Recreation Fund	176,342.87
Outstanding checks	(3,230.48)	207 - Park Use	198,368.06
Deposits in-transit	-	208 - Police Fund	2,097,686.05
Error correction in-transit	-	209 - Immobilization	490.00
Total Payroll Checking	\$ 67,520.72	210 - Mayor's Court Computer	24,367.74
Utility Funds Checking (per stmt)	\$ -	211 - Alcohol Enforcement & Education	5,946.10
Deposits in-transit	-	212 - Law Enforcement Trust	16,006.84
Outstanding checks	(16,872.45)	213 - Pataskala Mobile Home Park	4,491.72
O/S check sweep pending	18,517.53	214 - FEMA Grant Fund	-
Error Correction/Other	(1,645.08)	215 - CHIP Fund	-
Total PNB Water-Sewer Checking	\$ -	216 - Community Development Block Grant	-
Utility Funds Sweep Acct (per stmt)	\$ 3,947,809.52	217 - Safe Routes to School	-
Deposits in-transit	-	218 - Police K-9	14,628.98
O/S check sweep pending	(18,517.53)	219 - Sesquicentennial Fund	366.91
Bank error correction/other in-transit	-	220 - Indigent Drivers Interlock	952.10
Total PNB Water-Sewer Sweep	\$ 3,929,291.99	221 - Indigent Drivers Alcohol Treatment	-
Combined PNB Water-Sewer Account	\$ 3,929,291.99	222 - Law Enforcement Training & Ed	9,607.61
Vendor Bond/Security Dep Escrow Account	\$ 14,064.50	223 - Payment In Lieu	58,494.74
Outstanding checks	-	Total Special Revenue	\$ 6,181,949.90
Deposits in-transit	-		
Total PNB Fire Escrow Account	\$ 14,064.50	401 - Debt Service Fund	\$ 379,384.93
Fire Escrow Account	\$ 85,664.50	402 - Street Bond	-
Outstanding checks	-	Total Debt Service	\$ 379,384.93
Deposits in-transit	-		
Total PNB Fire Escrow Account	\$ 85,664.50	301 - Capital Improvements	\$ 1,388,621.84
Builders Escrow/Construction Account	\$ 605,915.18	302 - Bond Improvements	41,777.11
Outstanding checks	-	303 - State Issue II Capital Improvements	57,640.62
Deposits in-transit	-	304 - Municipal Building Purchase	-
Bank error correction/other in-transit	-	305 - Counter Bridge Improvement	-
Total PNB Builders/Construction Escrow	\$ 605,915.18	306 - SR 310 TIF	477,209.17
Police Evidence/Cash Seizure	\$ 11,062.66	307 - Columbia Road Bridge Improvements	-
Outstanding checks	-	308 - Capital Facilities	117,070.39
Deposits in-transit	-	Total Capital Projects	\$ 2,082,319.13
Bank error correction/other in-transit	-		
Total PNB Police Evidence/Cash Seizure	\$ 11,062.66	501 - Construction Account/Project	\$ 605,915.18
Investments (at cost)		502 - Fire Escrow Fund	85,664.50
PNB CD 6881	\$ -	503 - Vendor Bond & Escrow	14,064.50
STAR Ohio - Governmental	1,063,949.31	504 - Police Evidence/Cash Seizure	11,062.66
STAR Ohio - Utility	531,981.26	999 - Payroll Clearing Fund	67,520.72
STAR Ohio - Bond Improvement	41,777.11	Total Escrow/Agency Funds	\$ 784,227.56
Raymond James - Governmental	6,216,210.88		
Raymond James - Utility	3,347,190.47	Total Governmental Funds	\$ 10,806,313.67
Total Investments	\$ 11,201,109.03		
Total Statement Cash Balance	\$ 18,614,777.39	601 - Water Operations	\$ 1,182,571.40
<i>(Not included in total bank balances)</i>		602 - Water Capital Improvements	1,720,471.80
PNB Mayors Court Account	\$ 10,967.82	603 - Water Bond Improvements	1.06
Deposits in transit	-	604 - Water Debt Service	637,624.03
Outstanding checks/ACH	(10,767.82)	605 - Water Treatment Plant #2	0.38
Bank error/corrections	-	606 - Water Utility State Issue II (OPWC)	-
Total Mayors Court	\$ 200.00	651 - Sewer Operations	2,482,812.79
Statement Balance vs System Cash	\$ -	652 - Sewer Capital Improvements	1,152,669.95
		653 - Sewer Bond Improvements	387.84
		654 - Sewer Debt Service	616,966.62
		655 - The Oaks Assessment	14,957.85
		656 - Sewer Utility State Issue II (OPWC)	-
		Total Enterprise Funds	\$ 7,808,463.72
		Total All Funds	\$ 18,614,777.39

CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF JANUARY 31, 2020

Fund Number / Description	December 31, 2018 Total Cash Balance	+ Year To-Date Revenues	- Year To-Date Expenditures	= Current Fund Cash Balance	- Outstanding Encumbrances	= January 31, 2020 Unencumbered Fund Balance
101 - General Fund	\$ 1,649,717.05	\$ 19,165.65	\$ 291,742.31	\$ 1,377,140.39	\$ 594,141.00	\$ 782,999.39
102 - Unclaimed Funds	1,291.76	-	-	1,291.76	-	1,291.76
Total General Funds	\$ 1,651,008.81	\$ 19,165.65	\$ 291,742.31	\$ 1,378,432.15	\$ 594,141.00	\$ 784,291.15
201 - Street Fund	\$ 3,887,763.89	\$ 243,227.19	\$ 1,258,085.70	\$ 2,872,905.38	\$ 864,547.00	\$ 2,008,358.38
202 - State Highway	208,007.05	8,605.18	118.06	216,494.17	19,105.25	197,388.92
203 - Ecological Preservation	1,000.00	-	-	1,000.00	-	1,000.00
204 - Pataskala JEDD	1,781.32	-	-	1,781.32	-	1,781.32
205 - Permissive License Tax	464,602.65	23,066.66	5,650.00	482,019.31	153,909.38	328,109.93
206 - Recreation Fund	82,832.65	104,471.90	10,961.68	176,342.87	49,972.77	126,370.10
207 - Park Use	197,246.04	1,909.27	787.25	198,368.06	6,000.00	192,368.06
208 - Police Fund	2,213,865.68	244,905.33	361,084.96	2,097,686.05	920,956.95	1,176,729.10
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	27,282.74	250.00	3,165.00	24,367.74	2,600.00	21,767.74
211 - Alcohol Enforcement & Education	5,946.10	-	-	5,946.10	-	5,946.10
212 - Law Enforcement Trust	15,921.84	85.00	-	16,006.84	-	16,006.84
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	14,526.98	102.00	-	14,628.98	1,372.99	13,255.99
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	9,607.61	-	-	9,607.61	-	9,607.61
223 - Payment In Lieu	79,386.50	-	20,891.76	58,494.74	44,108.24	14,386.50
Total Special Revenue	\$ 7,216,071.78	\$ 626,622.53	\$ 1,660,744.41	\$ 6,181,949.90	\$ 2,062,572.58	\$ 4,119,377.32
401 - Debt Service Fund	\$ 78,331.63	\$ 334,968.26	\$ 33,914.96	\$ 379,384.93	\$ 413,653.56	\$ (34,268.63)
402 - Street Bond	-	-	-	-	-	-
Total Debt Service	\$ 78,331.63	\$ 334,968.26	\$ 33,914.96	\$ 379,384.93	\$ 413,653.56	\$ (34,268.63)
301 - Capital Improvements	\$ 1,378,557.65	\$ 10,451.81	\$ 387.62	\$ 1,388,621.84	\$ 142,344.54	\$ 1,246,277.30
302 - Bond Improvements	41,713.27	63.84	-	41,777.11	13,165.71	28,611.40
303 - State Issue II Capital Improvements	57,640.62	-	-	57,640.62	25,809.30	31,831.32
304 - Municipal Building Purchase	-	-	-	-	-	-
305 - Counter Bridge Improvement	-	-	-	-	-	-
306 - SR 310 TIF	606,123.17	-	128,914.00	477,209.17	55,152.72	422,056.45
307 - Columbia Road Bridge Improvements	-	-	-	-	-	-
308 - Capital Facilities	254,538.32	12,532.07	150,000.00	117,070.39	-	117,070.39
Total Capital Projects	\$ 2,338,573.03	\$ 23,047.72	\$ 279,301.62	\$ 2,082,319.13	\$ 236,472.27	\$ 1,845,846.86
501 - Construction Account/Project	\$ 566,891.53	\$ 47,910.23	\$ 8,886.58	\$ 605,915.18	\$ 351,034.89	\$ 254,880.29
502 - Fire Escrow Fund	85,664.50	-	-	85,664.50	-	85,664.50
503 - Vendor Bond & Escrow	12,814.50	1,250.00	-	14,064.50	13,714.50	350.00
504 - Police Evidence/Cash Seizure	11,062.66	-	-	11,062.66	2,509.20	8,553.46
999 - Payroll Clearing Fund	32,305.62	475,062.42	439,847.32	67,520.72	-	67,520.72
Total Agency/Fiduciary Funds	\$ 708,738.81	\$ 524,222.65	\$ 448,733.90	\$ 784,227.56	\$ 367,258.59	\$ 416,968.97
Total Governmental Funds	\$ 11,992,724.06	\$ 1,528,026.81	\$ 2,714,437.20	\$ 10,806,313.67	\$ 3,674,098.00	\$ 7,132,215.67
601 - Water Operations	\$ 1,189,333.93	\$ 105,693.01	\$ 112,455.54	\$ 1,182,571.40	\$ 726,041.18	\$ 456,530.22
602 - Water Capital Improvements	2,239,789.41	80,682.39	600,000.00	1,720,471.80	14,307.11	1,706,164.69
603 - Water Bond Improvements	1.06	-	-	1.06	-	1.06
604 - Water Debt Service	37,555.85	600,068.18	-	637,624.03	-	637,624.03
605 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
606 - Water Utility State Issue II (OPWC)	-	-	-	-	-	-
651 - Sewer Operations	2,631,912.56	120,459.14	269,558.91	2,482,812.79	680,470.00	1,802,342.79
652 - Sewer Capital Improvements	1,523,731.23	57,830.62	428,891.90	1,152,669.95	229,657.21	923,012.74
653 - Sewer Bond Improvements	387.84	-	-	387.84	-	387.84
654 - Sewer Debt Service	153,657.59	600,278.93	136,969.90	616,966.62	79.71	616,886.91
655 - Oaks Assessment	25,089.59	-	10,131.74	14,957.85	1.52	14,956.33
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	-	-
Total Enterprise Funds	\$ 7,801,459.44	\$ 1,565,012.27	\$ 1,558,007.99	\$ 7,808,463.72	\$ 1,650,556.73	\$ 6,157,906.99
Total All Funds	\$ 19,794,183.50	\$ 3,093,039.08	\$ 4,272,445.19	\$ 18,614,777.39	\$ 5,324,654.73	\$ 13,290,122.66

CITY OF PATASKALA, OHIO
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
AS OF JANUARY 31, 2020

CITY OF PATASKALA, OHIO
JANUARY 2020 YTD ANALYSIS - All Funds

		YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2019	2019 Budget	YTD Uncollected Balance	% Collected	YTD 2020 H/(L) YTD 2019	% H/(L)
Beginning Fund Balance		\$19,829,399	\$19,829,399			\$ 18,155,943	\$18,155,943				
REVENUE											
Taxes	Property Taxes	\$ -	\$ 1,368,521	\$ 1,368,521	0.00%	\$ -	\$ 1,335,776	\$ 1,335,776	0.00%	\$ -	0.00%
	Income Taxes	<u>433,796</u>	<u>6,073,043</u>	<u>5,639,247</u>	<u>7.14%</u>	<u>403,962</u>	<u>5,896,157</u>	<u>5,492,195</u>	<u>6.85%</u>	<u>29,834</u>	<u>7.39%</u>
	Total Taxes	\$ 433,796	\$ 7,441,564	\$ 7,007,768	5.83%	\$ 403,962	\$ 7,231,933	\$ 6,827,971	5.59%	\$ 29,834	7.39%
Intergovernmental	State-Shared Revenues	\$ 139,809	\$ 1,870,795	\$ 1,730,986	7.47%	\$ 98,891	\$ 1,292,640	\$ 1,193,749	7.65%	\$ 40,918	41.38%
	Grants & Loans	<u>1,260</u>	<u>48,000</u>	<u>46,740</u>	<u>2.63%</u>	<u>-</u>	<u>118,579</u>	<u>118,579</u>	<u>0.00%</u>	<u>1,260</u>	<u>100.00%</u>
	Other Intergovernmental	<u>-</u>	<u>16,689</u>	<u>16,689</u>	<u>0.00%</u>	<u>-</u>	<u>16,689</u>	<u>16,689</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
	Total Intergovernmental	\$ 141,069	\$ 1,935,484	\$ 1,794,415	7.29%	\$ 98,891	\$ 1,427,908	\$ 1,329,017	6.93%	\$ 42,178	42.65%
Charges for Service	General Government Fees	\$ 9,919	\$ 292,700	\$ 282,781	3.39%	\$ 6,876	\$ 175,790	\$ 168,914	3.91%	\$ 3,043	44.25%
	Utility Charges	<u>349,328</u>	<u>4,102,682</u>	<u>3,753,354</u>	<u>8.51%</u>	<u>329,007</u>	<u>3,887,946</u>	<u>3,558,939</u>	<u>8.46%</u>	<u>20,321</u>	<u>6.18%</u>
	Other Service Charges	<u>829</u>	<u>190,000</u>	<u>189,171</u>	<u>0.44%</u>	<u>750</u>	<u>190,000</u>	<u>189,250</u>	<u>0.39%</u>	<u>79</u>	<u>10.53%</u>
	Total Charges for Service	\$ 360,076	\$ 4,585,382	\$ 4,225,306	7.85%	\$ 336,634	\$ 4,253,736	\$ 3,917,102	7.91%	\$ 23,443	6.96%
Fines & Forfeitures	Mayor's Court	\$ 4,483	\$ 115,750	\$ 111,267	3.87%	\$ 7,903	\$ 128,250	\$ 120,347	6.16%	\$ (3,421)	-43.28%
	Other Fines & Forfeitures	<u>120</u>	<u>7,100</u>	<u>6,980</u>	<u>1.69%</u>	<u>222</u>	<u>5,000</u>	<u>4,778</u>	<u>4.44%</u>	<u>(102)</u>	<u>-45.95%</u>
	Total Fines, Licenses & Permits	\$ 4,603	\$ 122,850	\$ 118,247	3.75%	\$ 8,125	\$ 133,250	\$ 125,125	6.10%	\$ (3,523)	-43.35%
Special Assessments	Special Assessments	<u>-</u>	<u>22,761</u>	<u>22,761</u>	<u>0.00%</u>	<u>-</u>	<u>22,761</u>	<u>22,761</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
	Total Special Assessments	\$ -	\$ 22,761	\$ 22,761	0.00%	\$ -	\$ 22,761	\$ 22,761	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 35,263	\$ 194,712	\$ 159,449	18.11%	\$ 34,817	\$ 195,595	\$ 160,779	17.80%	\$ 446	1.28%
	Proceeds from Debt Issuance	<u>-</u>	<u>1,250,000</u>	<u>1,250,000</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
	Other Miscellaneous Income	<u>67,155</u>	<u>677,592</u>	<u>610,437</u>	<u>9.91%</u>	<u>52,633</u>	<u>734,452</u>	<u>681,819</u>	<u>7.17%</u>	<u>14,522</u>	<u>27.59%</u>
	Total Other Sources	\$ 102,418	\$ 2,122,304	\$ 2,019,886	4.83%	\$ 87,450	\$ 930,047	\$ 842,598	9.40%	\$ 14,968	17.12%
Interfund Transfers	Transfers & Advances In	\$ 1,576,015	\$ 1,576,015	\$ -	100.00%	\$ -	\$ 1,461,423	\$ 1,461,423	0.00%	\$ 1,576,015	100.00%
	Total Transfers	\$ 1,576,015	\$ 1,576,015	\$ -	100.00%	\$ -	\$ 1,461,423	\$ 1,461,423	0.00%	\$ 1,576,015	100.00%
	Grand Total Revenue	\$ 2,617,977	\$17,806,359	\$15,188,382	14.70%	\$ 935,062	\$15,461,058	\$14,525,996	6.05%	\$ 1,682,915	179.98%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ (1,576,015)	\$ (1,576,015)	\$ -	0.00%	\$ -	\$ (1,461,423)	\$ 1,461,423	-100.00%	\$ (1,576,015)	100.00%
									0.00%		
	Total Adjustments to Revenue	\$ (1,576,015)	\$ (1,576,015)	\$ -	0.00%	\$ -	\$ (1,461,423)	\$ 1,461,423	-100.00%	\$ (1,576,015)	100.00%
	Adjusted Grand Total Revenue	\$ 1,041,962	\$16,230,344	\$15,188,382	6.42%	\$ 935,062	\$13,999,635	\$13,064,573	6.68%	\$ 106,900	11.43%

		YTD 2020	2020 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2019	YTD 2020 H/(L) YTD 2019	% H/(L)
EXPENDITURE & ENCUMBRANCES											
Salary & Related		\$ 589,813	\$ 5,993,816	\$ 5,404,003	90.16%	\$ 950,943	\$ 4,453,060	74.29%	\$ 578,079	\$ 11,734	2.03%
Contractual Services		<u>199,732</u>	<u>3,910,924</u>	<u>3,711,191</u>	<u>94.89%</u>	<u>1,449,654</u>	<u>2,261,537</u>	<u>57.83%</u>	<u>313,703</u>	<u>(113,971)</u>	<u>-36.33%</u>
General Operating		<u>146,875</u>	<u>3,137,753</u>	<u>2,990,878</u>	<u>95.32%</u>	<u>1,381,136</u>	<u>1,609,742</u>	<u>51.30%</u>	<u>199,308</u>	<u>(52,433)</u>	<u>-26.31%</u>
Capital Outlay		<u>1,141,893</u>	<u>5,214,013</u>	<u>4,072,121</u>	<u>78.10%</u>	<u>1,129,186</u>	<u>2,942,934</u>	<u>56.44%</u>	<u>14,747</u>	<u>1,127,146</u>	<u>7643.28%</u>
Debt Service		<u>178,270</u>	<u>2,151,888</u>	<u>1,973,618</u>	<u>91.72%</u>	<u>413,735</u>	<u>1,559,883</u>	<u>72.49%</u>	<u>28,102</u>	<u>150,168</u>	<u>534.37%</u>
Transfers & Advances		<u>1,576,015</u>	<u>1,576,015</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>1,576,015</u>	<u>100.00%</u>
	Grand Total Expenditures	\$ 3,832,598	\$21,984,408	\$18,151,810	82.57%	\$ 5,324,655	\$12,827,156	58.35%	\$ 1,133,938	\$ 2,698,659	237.99%
Adjustments:											
	- Interfund transfers & advances	\$ (1,576,015)	\$ (1,576,015)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ (1,576,015)	100.00%
	Total Adjustments	\$ (1,576,015)	\$ (1,576,015)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ (1,576,015)	100.00%
	Adjusted Grand Total Expenditures	\$ 2,256,583	\$20,408,393	\$18,151,810	88.94%	\$ 5,324,655	\$12,827,156	62.85%	\$ 1,133,938	\$ 1,122,644	99.00%
Ending Fund Balance	(based on non-adjusted expenditures)	\$18,614,777	\$15,616,134		71.03%		\$ 13,290,123		\$ 17,957,066	\$ 657,711	3.66%

CITY OF PATASKALA, OHIO
2020 REVENUE BUDGET ANALYSIS - All Funds Summary
THROUGH JANUARY 31, 2020

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
Taxes	\$ 433,796.24	\$ 7,441,564.00	\$ 7,007,767.76	\$ -	\$ 7,441,564.00
Income Taxes	\$ 433,796.24	\$ 6,073,043.00	\$ 5,639,246.76	\$ -	\$ 6,073,043.00
Property Taxes	\$ -	\$ 1,368,521.00	\$ 1,368,521.00	\$ -	\$ 1,368,521.00
Intergovernmental	\$ 141,068.72	\$ 1,935,483.50	\$ 1,794,414.78	\$ -	\$ 1,935,483.50
Grants & Loans	\$ 1,260.00	\$ 48,000.00	\$ 46,740.00	\$ -	\$ 48,000.00
Other Intergovernmental	\$ -	\$ 16,689.00	\$ 16,689.00	\$ -	\$ 16,689.00
State-Shared Revenues	\$ 139,808.72	\$ 1,870,794.50	\$ 1,730,985.78	\$ -	\$ 1,870,794.50
Charges for Service	\$ 360,076.31	\$ 4,585,382.00	\$ 4,225,305.69	\$ -	\$ 4,585,382.00
General Government Fees	\$ 9,919.15	\$ 292,700.00	\$ 282,780.85	\$ -	\$ 292,700.00
Other Service Charges	\$ 829.11	\$ 190,000.00	\$ 189,170.89	\$ -	\$ 190,000.00
Utility	\$ 349,328.05	\$ 4,102,682.00	\$ 3,753,353.95	\$ -	\$ 4,102,682.00
Fines & Forfeitures	\$ 4,602.84	\$ 122,850.00	\$ 118,247.16	\$ -	\$ 122,850.00
Mayor's Court	\$ 4,482.84	\$ 115,750.00	\$ 111,267.16	\$ -	\$ 115,750.00
Other Fines & Forfeitures	\$ 120.00	\$ 7,100.00	\$ 6,980.00	\$ -	\$ 7,100.00
Special Assessments	\$ -	\$ 22,761.00	\$ 22,761.00	\$ -	\$ 22,761.00
Special Assessments	\$ -	\$ 22,761.00	\$ 22,761.00	\$ -	\$ 22,761.00
Miscellaneous Revenue	\$ 102,417.55	\$ 2,122,303.59	\$ 2,019,886.04	\$ -	\$ 2,122,303.59
Investment Income	\$ 35,262.97	\$ 194,711.59	\$ 159,448.62	\$ -	\$ 194,711.59
Other Miscellaneous Revenue	\$ 67,154.58	\$ 677,592.00	\$ 610,437.42	\$ -	\$ 677,592.00
Proceeds from Debt Issuance	\$ -	\$ 1,250,000.00	\$ 1,250,000.00	\$ -	\$ 1,250,000.00
Transfers & Advances	\$ 1,576,015.00	\$ 1,576,015.00	\$ -	\$ -	\$ 1,576,015.00
Transfers & Advances	\$ 1,576,015.00	\$ 1,576,015.00	\$ -	\$ -	\$ 1,576,015.00
Grand Total	\$ 2,617,976.66	\$ 17,806,359.09	\$ 15,188,382.43	\$ -	\$ 17,806,359.09

CITY OF PATASKALA, OHIO
 2020 EXPENDITURE BUDGET ANALYSIS - All Funds
 THROUGH JANUARY 31, 2020

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 589,812.68	\$ 950,943.44	\$ 5,993,815.85	\$ 4,453,059.73	\$ 5,809,802.00	\$ 184,013.85	\$ -
Contractual Services	\$ 199,732.35	\$ 1,449,654.29	\$ 3,910,923.62	\$ 2,261,536.98	\$ 3,111,616.00	\$ 799,307.62	\$ -
General Operating	\$ 146,875.17	\$ 1,381,136.04	\$ 3,137,752.81	\$ 1,609,741.60	\$ 2,722,275.00	\$ 415,477.81	\$ -
Capital Outlay	\$ 1,141,892.69	\$ 1,129,186.17	\$ 5,214,013.27	\$ 2,942,934.41	\$ 3,344,324.00	\$ 1,869,689.27	\$ -
Debt Service	\$ 178,269.98	\$ 413,734.79	\$ 2,151,887.77	\$ 1,559,883.00	\$ 2,004,170.00	\$ 147,717.77	\$ -
Transfers & Advances	\$ 1,576,015.00	\$ -	\$ 1,576,015.00	\$ -	\$ 1,576,015.00	\$ -	\$ -
Grand Total	\$ 3,832,597.87	\$ 5,324,654.73	\$ 21,984,408.32	\$ 12,827,155.72	\$ 18,568,202.00	\$ 3,416,206.32	\$ -

2020 EXPENDITURE BUDGET ANALYSIS - All Funds
THROUGH JANUARY 31, 2020

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
General Government	\$ 201,861.44	\$ 935,283.80	\$ 2,810,093.73	\$ 1,672,948.49	\$ 2,193,480.00	\$ 616,613.73	\$ -
Salary & Related	\$ 63,053.43	\$ 91,842.74	\$ 690,361.12	\$ 535,464.95	\$ 669,330.00	\$ 21,031.12	\$ -
Contractual Services	\$ 137,124.13	\$ 762,315.41	\$ 1,938,293.73	\$ 1,038,854.19	\$ 1,372,048.00	\$ 566,245.73	\$ -
General Operating	\$ 1,683.88	\$ 81,125.65	\$ 181,438.88	\$ 98,629.35	\$ 152,102.00	\$ 29,336.88	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 17,212.05	\$ 39,648.93	\$ 212,341.47	\$ 155,480.49	\$ 201,751.00	\$ 10,590.47	\$ -
Salary & Related	\$ 16,372.97	\$ 23,864.27	\$ 157,509.45	\$ 117,272.21	\$ 152,301.00	\$ 5,208.45	\$ -
Contractual Services	\$ -	\$ -	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00	\$ -	\$ -
General Operating	\$ 839.08	\$ 15,784.66	\$ 45,332.02	\$ 28,708.28	\$ 39,950.00	\$ 5,382.02	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 29,519.91	\$ 87,759.51	\$ 504,730.23	\$ 387,450.81	\$ 455,754.00	\$ 48,976.23	\$ -
Salary & Related	\$ 9,108.60	\$ 9,925.55	\$ 95,283.20	\$ 76,249.05	\$ 93,854.00	\$ 1,429.20	\$ -
Contractual Services	\$ 20,237.50	\$ 74,728.20	\$ 396,667.46	\$ 301,701.76	\$ 350,600.00	\$ 46,067.46	\$ -
General Operating	\$ 173.81	\$ 3,105.76	\$ 12,779.57	\$ 9,500.00	\$ 11,300.00	\$ 1,479.57	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 304,504.32	\$ 775,537.66	\$ 3,081,566.42	\$ 2,001,524.44	\$ 2,873,443.00	\$ 208,123.42	\$ -
Salary & Related	\$ 280,507.57	\$ 425,043.30	\$ 2,481,078.02	\$ 1,775,527.15	\$ 2,414,603.00	\$ 66,475.02	\$ -
Contractual Services	\$ 740.31	\$ 19,383.12	\$ 30,883.43	\$ 10,760.00	\$ 26,400.00	\$ 4,483.43	\$ -
General Operating	\$ 13,066.44	\$ 150,137.24	\$ 346,222.97	\$ 183,019.29	\$ 300,998.00	\$ 45,224.97	\$ -
Capital Outlay	\$ 10,190.00	\$ 180,974.00	\$ 223,382.00	\$ 32,218.00	\$ 131,442.00	\$ 91,940.00	\$ -
Public Service	\$ 1,238,542.73	\$ 1,029,011.34	\$ 5,150,596.86	\$ 2,883,042.79	\$ 3,396,559.00	\$ 1,754,037.86	\$ -
Salary & Related	\$ 79,552.84	\$ 137,376.17	\$ 942,814.44	\$ 725,885.43	\$ 916,462.00	\$ 26,352.44	\$ -
Contractual Services	\$ 17,807.79	\$ 62,165.22	\$ 333,808.31	\$ 253,835.30	\$ 274,500.00	\$ 59,308.31	\$ -
General Operating	\$ 18,475.11	\$ 158,346.25	\$ 605,192.01	\$ 428,370.65	\$ 555,500.00	\$ 49,692.01	\$ -
Capital Outlay	\$ 1,122,706.99	\$ 671,123.70	\$ 3,268,782.10	\$ 1,474,951.41	\$ 1,650,097.00	\$ 1,618,685.10	\$ -
Finance	\$ 64,971.84	\$ 120,705.45	\$ 872,210.51	\$ 686,533.22	\$ 849,986.00	\$ 22,224.51	\$ -
Salary & Related	\$ 36,533.43	\$ 53,021.88	\$ 362,836.43	\$ 273,281.12	\$ 354,156.00	\$ 8,680.43	\$ -
Contractual Services	\$ 4,882.95	\$ 58,615.50	\$ 124,295.45	\$ 60,797.00	\$ 113,937.00	\$ 10,358.45	\$ -
General Operating	\$ 23,555.46	\$ 9,068.07	\$ 385,078.63	\$ 352,455.10	\$ 381,893.00	\$ 3,185.63	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 31,168.34	\$ 413,653.56	\$ 1,003,361.90	\$ 558,540.00	\$ 1,002,827.00	\$ 534.90	\$ -
Debt Service	\$ 31,168.34	\$ 413,653.56	\$ 1,003,361.90	\$ 558,540.00	\$ 1,002,827.00	\$ 534.90	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 36,861.46	\$ 359,202.60	\$ 773,427.49	\$ 377,363.43	\$ 655,000.00	\$ 118,427.49	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 7,338.87	\$ 85,521.62	\$ 148,217.38	\$ 55,356.89	\$ 128,500.00	\$ 19,717.38	\$ -
General Operating	\$ 24,630.74	\$ 240,244.54	\$ 420,881.82	\$ 156,006.54	\$ 350,500.00	\$ 70,381.82	\$ -
Capital Outlay	\$ 4,891.85	\$ 33,436.44	\$ 204,328.29	\$ 166,000.00	\$ 176,000.00	\$ 28,328.29	\$ -
Recreational Programming	\$ 15,923.27	\$ 59,314.15	\$ 368,259.12	\$ 293,021.70	\$ 359,240.00	\$ 9,019.12	\$ -
Salary & Related	\$ 10,457.19	\$ 25,732.24	\$ 212,186.58	\$ 175,997.15	\$ 208,940.00	\$ 3,246.58	\$ -
Contractual Services	\$ 537.54	\$ 6,356.62	\$ 41,301.68	\$ 34,407.52	\$ 40,500.00	\$ 801.68	\$ -
General Operating	\$ 4,928.54	\$ 27,225.29	\$ 114,770.86	\$ 82,617.03	\$ 109,800.00	\$ 4,970.86	\$ -
Water Utility	\$ 91,459.38	\$ 663,370.20	\$ 2,220,317.58	\$ 1,465,488.00	\$ 2,053,143.00	\$ 167,174.58	\$ -
Salary & Related	\$ 47,375.50	\$ 90,034.43	\$ 531,984.05	\$ 394,574.12	\$ 500,078.00	\$ 31,906.05	\$ -
Contractual Services	\$ 4,141.89	\$ 136,199.79	\$ 473,314.00	\$ 332,972.32	\$ 446,087.00	\$ 27,227.00	\$ -
General Operating	\$ 39,836.02	\$ 423,605.25	\$ 554,702.83	\$ 91,261.56	\$ 450,298.00	\$ 104,404.83	\$ -
Capital Outlay	\$ 105.97	\$ 13,530.73	\$ 70,826.70	\$ 57,190.00	\$ 67,190.00	\$ 3,636.70	\$ -
Debt Service	\$ -	\$ -	\$ 589,490.00	\$ 589,490.00	\$ 589,490.00	\$ -	\$ -
Sewer Utility	\$ 224,558.13	\$ 841,167.53	\$ 3,411,488.01	\$ 2,345,762.35	\$ 2,951,004.00	\$ 460,484.01	\$ -
Salary & Related	\$ 46,851.15	\$ 94,102.86	\$ 519,762.56	\$ 378,808.55	\$ 500,078.00	\$ 19,684.56	\$ -
Contractual Services	\$ 6,921.37	\$ 244,368.81	\$ 414,642.18	\$ 163,352.00	\$ 349,544.00	\$ 65,098.18	\$ -
General Operating	\$ 19,686.09	\$ 272,493.33	\$ 471,353.22	\$ 179,173.80	\$ 369,934.00	\$ 101,419.22	\$ -
Capital Outlay	\$ 3,997.88	\$ 230,121.30	\$ 1,446,694.18	\$ 1,212,575.00	\$ 1,319,595.00	\$ 127,099.18	\$ -
Debt Service	\$ 147,101.64	\$ 81.23	\$ 559,035.87	\$ 411,853.00	\$ 411,853.00	\$ 147,182.87	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 1,576,015.00	\$ -	\$ 1,576,015.00	\$ -	\$ 1,576,015.00	\$ -	\$ -
Transfers & Advances	\$ 1,576,015.00	\$ -	\$ 1,576,015.00	\$ -	\$ 1,576,015.00	\$ -	\$ -
Grand Total	\$ 3,832,597.87	\$ 5,324,654.73	\$ 21,984,408.32	\$ 12,827,155.72	\$ 18,568,202.00	\$ 3,416,206.32	\$ -

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

Rev. Code Sec. 5705.39

County Auditor's Office,
Licking County, Ohio
Newark, Ohio
December 10, 2019

Jamie Nicholson, Finance Director
City of Pataskala

I, Michael L. Smith, County Auditor of Licking County, Ohio, do hereby certify that the total appropriations from each fund taken together with all other outstanding appropriations, do not exceed the last amended official estimate of resources for the fiscal year beginning January 1st, 2020 as determined by the Budget Commission of said County.

Michael L. Smith

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

CITY OF PATASKALA
December 10, 2019

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

* ESTIMATED	January 1, 2020 UNECL. BALANCE *	TAXES *	OTHER	TOTAL
GENERAL	\$ 1,024,789.51	\$ 1,060,188.00	\$ 625,217.60	\$ 2,710,195.11
SPECIAL REVENUE	\$ 4,241,962.60	\$ -	\$ 7,437,224.49	\$ 11,679,187.09
DEBT SERVICE	\$ 67,918.97	\$ -	\$ 1,036,322.00	\$ 1,104,240.97
CAPITAL PROJECTS	\$ 1,765,135.65	\$ -	\$ 586,899.00	\$ 2,352,034.65
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -
ENTERPRISE	\$ 5,061,138.50	\$ -	\$ 6,675,508.00	\$ 11,736,646.50
INTERNAL	\$ -	\$ -	\$ -	\$ -
FIDUCIARY	\$ 309,188.63	\$ -	\$ 385,000.00	\$ 694,188.63
TOTAL	\$ 12,470,133.86	\$ 1,060,188.00	\$ 16,746,171.09	\$ 30,276,492.95

GENERAL FUND	UNENC. BALANCE	TAXES	OTHER	TOTAL
101 GENERAL FUND	\$ 1,023,780.97	\$ 1,060,188.00	\$ 625,117.60	\$ 2,709,086.57
102 UNCLAIMED FUNDS	\$ 1,008.54	\$ -	\$ 100.00	\$ 1,108.54
TOTAL	\$ 1,024,789.51	\$ 1,060,188.00	\$ 625,217.60	\$ 2,710,195.11

SPECIAL REVENUE	UNENC. BALANCE	TAXES	OTHER	TOTAL
201 STREET FUND	\$ 1,758,716.73	\$ -	\$ 3,071,381.50	\$ 4,830,098.23
202 STATE HIGHWAY	\$ 147,296.97	\$ -	\$ 90,899.50	\$ 238,196.47
203 ECOLOGICAL PRESERVATION	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
204 PATASKALA JEDD	\$ 1,655.00	\$ -	\$ -	\$ 1,655.00
205 PERMISSIVE LICENSE TAX	\$ 335,328.83	\$ -	\$ 443,859.50	\$ 779,188.33
206 RECREATION FUND	\$ 46,535.51	\$ -	\$ 314,900.00	\$ 361,435.51
207 PARK USE	\$ 126,232.59	\$ -	\$ 32,500.00	\$ 158,732.59
208 POLICE FUND	\$ 1,685,530.79	\$ -	\$ 3,463,925.50	\$ 5,149,456.29
209 IMMOBILIZATION	\$ 490.00	\$ -	\$ -	\$ 490.00
210 MAYORS COURT COMPUTER	\$ 24,054.99	\$ -	\$ 5,000.00	\$ 29,054.99
211 ALCOHOL ENFORCEMENT & EDUCATION	\$ 3,421.10	\$ -	\$ 2,500.00	\$ 5,921.10
212 LAW ENFORCEMENT TRUST	\$ 11,043.84	\$ -	\$ 4,000.00	\$ 15,043.84
213 PATASKALA MOBILE HOME PARK	\$ 13.21	\$ -	\$ 8.49	\$ 21.70
214 FEMA FUND	\$ -	\$ -	\$ -	\$ -
215 CHIP FUND	\$ -	\$ -	\$ -	\$ -
216 COMMUNITY DEVELOPMENT BLOCK GRANT	\$ -	\$ -	\$ -	\$ -
217 SAFE ROUTES TO SCHOOL	\$ -	\$ -	\$ -	\$ -
218 POLICE K-9	\$ 8,999.92	\$ -	\$ 4,250.00	\$ 13,249.92
219 SESQUECENTENNIAL FUND	\$ 366.91	\$ -	\$ -	\$ 366.91
220 INDIGENT DRIVERS INTERLOCK	\$ 952.10	\$ -	\$ -	\$ 952.10
221 INDIGENT DRIVERS ALCOHOL TREATMENT	\$ -	\$ -	\$ -	\$ -
222 LAW ENFORCEMENT TRAINING & ED	\$ 10,937.61	\$ -	\$ 4,000.00	\$ 14,937.61
223 PAYMENT IN LIEU	\$ 79,386.50	\$ -	\$ -	\$ 79,386.50
TOTAL	\$ 4,241,962.60	\$ -	\$ 7,437,224.49	\$ 11,679,187.09

DEBT SERVICE	UNENC. BALANCE	TAXES	OTHER	TOTAL
401 DEBT SERVICE FUND	\$ 67,918.97	\$ -	\$ 1,036,322.00	\$ 1,104,240.97
402 STREET BOND	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 67,918.97	\$ -	\$ 1,036,322.00	\$ 1,104,240.97

CAPITAL PROJECTS	UNENC. BALANCE	TAXES	OTHER	TOTAL
301 CAPITAL IMPROVEMENTS	\$ 1,144,541.65	\$ -	\$ 168,824.00	\$ 1,313,365.65
302 BOND IMPROVEMENTS	\$ 4,694.67	\$ -	\$ 500.00	\$ 5,194.67
303 STATE ISSUE II CAPITAL MPROVEMENTS	\$ 10,165.14	\$ -	\$ -	\$ 10,165.14
304 MUNICIPAL BUILDING PURCHASE	\$ -	\$ -	\$ -	\$ -
305 COURTER BRIDGE IMPROVEMENT	\$ -	\$ -	\$ -	\$ -
306 SR 310 TIF	\$ 337,343.65	\$ -	\$ 308,333.00	\$ 645,676.65
307 COLUMBIA RD BRIDGE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -

308 CAPITAL FACILITIES	\$ 268,390.54	\$ -	\$ 109,242.00	\$ 377,632.54
TOTAL	\$ 1,765,135.65	\$ -	\$ 586,899.00	\$ 2,352,034.65

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

ENTERPRISE FUND	UNENC. BALANCE	TAXES	OTHER	TOTAL
601 WATER UTILITY	\$ 755,363.15	\$ -	\$ 1,308,019.00	\$ 2,063,382.15
602 WATER CAPITAL IMPROVEMENTS	\$ 1,733,130.66	\$ -	\$ 846,430.00	\$ 2,579,560.66
603 WATER BOND IMPROVEMENTS	\$ 3.13	\$ -	\$ -	\$ 3.13
604 WATER DEBT SERVICE	\$ 34,279.87	\$ -	\$ 603,714.00	\$ 637,993.87
605 WATER TREATMENT PLANT #2	\$ 0.38	\$ -	\$ -	\$ 0.38
606 WATER UTILITY STATE ISSUE II (OPWC)	\$ -	\$ -	\$ -	\$ -
651 SEWER UTILITY	\$ 1,971,917.01	\$ -	\$ 1,447,063.00	\$ 3,418,980.01
652 SEWER CAPITAL IMPROVEMENTS	\$ 537,360.34	\$ -	\$ 1,847,441.00	\$ 2,384,801.34
653 SEWER BOND IMPROVEMENTS	\$ 385.62	\$ -	\$ -	\$ 385.62
654 SEWER DEBT SERVICE	\$ 13,967.01	\$ -	\$ 602,580.00	\$ 616,547.01
655 OAKS ASSESSMENT	\$ 14,731.33	\$ -	\$ 20,261.00	\$ 34,992.33
656 STATE ISSUE II (UTILITY)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 5,061,138.50	\$ -	\$ 6,675,508.00	\$ 11,736,646.50

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

FIDUCIARY FUNDS	UNENC. BALANCE	TAXES	OTHER	TOTAL
501 CONSTRUCTION ACCOUNT/PROJECT	\$ 246,859.70	\$ -	\$ 375,000.00	\$ 621,859.70
502 FIRE ESCROW FUND	\$ -	\$ -	\$ -	\$ -
503 VENDOR BOND & ESCROW	\$ 600.00	\$ -	\$ 10,000.00	\$ 10,600.00
504 POLICE EVIDENCE / CASH SEIZURE	\$ -	\$ -	\$ -	\$ -
999 PAYROLL CLEARING FUND	\$ 61,728.93	\$ -	\$ -	\$ 61,728.93
TOTAL	\$ 309,188.63	\$ -	\$ 385,000.00	\$ 694,188.63

THE FOLLOWING IS THE AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2020 AS REVISED BY THE BUDGET COMMISSION OF LICKING COUNTY WHICH SHALL GOVERN THE TOTAL APPROPRIATION MADE AT ANY TIME DURING SUCH FISCAL YEAR.

* Includes Homestead & Rollback

BUDGET

COMMISSION

Michael L Smith

William C Hayes

Olivia C Parkinson

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

	RESOURCES AVAILABLE (Estimated)	RESOURCES APPROPRIATED BY LEGISLATION	PROJECTED UNENCUMBERED FUND BALANCE AS 12/31/20	OK OR EXCEEDS
GENERAL	\$ 2,710,195.11	\$ 1,812,896.00	\$ 897,299.11	OK
SPECIAL REVENUE	\$ 11,679,187.09	\$ 7,950,891.00	\$ 3,728,296.09	OK
DEBT SERVICE	\$ 1,104,240.97	\$ 1,045,751.50	\$ 58,489.47	OK
CAPITAL PROJECTS	\$ 2,352,034.65	\$ 532,572.00	\$ 1,819,462.65	OK
SPECIAL ASSESSMENTS				OK
ENTERPRISE	\$ 11,736,646.50	\$ 6,966,091.00	\$ 4,770,555.50	OK
INTERNAL	-	-	-	OK
FIDUCIARY	\$ 694,188.63	\$ 260,000.00	\$ 434,188.63	OK
TOTAL	\$ 30,276,492.95	\$ 18,568,201.50	\$ 11,708,291.45	
GENERAL				
101 - General Fund	\$ 2,709,086.57	\$ 1,812,896.00	\$ 896,190.57	OK
102 - Unclaimed Funds	\$ 1,108.54	-	\$ 1,108.54	OK
TOTAL GENERAL	\$ 2,710,195.11	\$ 1,812,896.00	\$ 897,299.11	OK
SPECIAL REVENUE				
201 - Street Fund	\$ 4,830,098.23	\$ 3,553,005.00	\$ 1,277,093.23	OK
202 - State Highway	\$ 238,196.47	\$ 82,000.00	\$ 156,196.47	OK
203 - Ecological Preservation	\$ 1,000.00	-	\$ 1,000.00	OK
204 - Pataskala JEDD	\$ 1,655.00	-	\$ 1,655.00	OK
205 - Permissive License Tax	\$ 779,188.33	\$ 488,297.00	\$ 290,891.33	OK
206 - Recreation Fund	\$ 361,435.51	\$ 310,968.00	\$ 50,467.51	OK
207 - Park Use	\$ 158,732.59	\$ 44,000.00	\$ 114,732.59	OK
208 - Police Fund	\$ 5,149,456.29	\$ 3,458,121.00	\$ 1,691,335.29	OK
209 - Immobilization	\$ 490.00	-	\$ 490.00	OK
210 - Mayor's Court Computer	\$ 29,054.99	\$ 8,000.00	\$ 21,054.99	OK
211 - Alcohol Enforcement & Education	\$ 5,921.10	\$ 2,500.00	\$ 3,421.10	OK
212 - Law Enforcement Trust	\$ 15,043.84	\$ 4,000.00	\$ 11,043.84	OK
213 - Pataskala Mobile Home Park	\$ 21.70	-	\$ 21.70	OK
214 - FEMA Fund	-	-	-	OK
215 - CHIP Fund	-	-	-	OK
216 - Community Development Block Grant	-	-	-	OK
217 - Safe Routes to School	-	-	-	OK
218 - Police K-9	\$ 13,249.92	-	\$ 13,249.92	OK
219 - Sesquicentennial Fund	\$ 366.91	-	\$ 366.91	OK
220 - Indigent Drivers Interlock	\$ 952.10	-	\$ 952.10	OK
221 - Indigent Drivers Alcohol Treatment	-	-	-	OK
222 - Law Enforcement Training & Ed	\$ 14,937.61	-	\$ 14,937.61	OK
223 - Payment In Lieu	\$ 79,386.50	-	\$ 79,386.50	OK
TOTAL SPECIAL REVENUE	\$ 11,679,187.09	\$ 7,950,891.00	\$ 3,728,296.09	OK
DEBT SERVICE				
401 - Debt Service	\$ 1,104,240.97	\$ 1,045,751.50	\$ 58,489.47	OK
402 - Street Bond	-	-	-	OK
TOTAL DEBT SERVICE	\$ 1,104,240.97	\$ 1,045,751.50	\$ 58,489.47	OK
CAPITAL PROJECTS				
301 - Capital Improvements	\$ 1,313,365.65	\$ 217,057.00	\$ 1,096,308.65	OK
302 - Bond Improvements	\$ 5,194.67	-	\$ 5,194.67	OK
303 - State Issue II Capital Improvements	\$ 10,165.14	-	\$ 10,165.14	OK
304 - Municipal Building Purchase	-	-	-	OK
305 - Counter Bridge Improvements	-	-	-	OK
306 - SR 310 TIF	\$ 645,676.65	\$ 165,515.00	\$ 480,161.65	OK
307 - Columbia Road Bridge Improvements	-	-	-	OK
308 - Capital Facilities	\$ 377,632.54	\$ 150,000.00	\$ 227,632.54	OK
TOTAL CAPITAL PROJECTS	\$ 2,352,034.65	\$ 532,572.00	\$ 1,819,462.65	OK

SPECIAL ASSESSMENTS

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

ENTERPRISE FUND

601 - Water Utility	\$ 2,063,382.15	\$ 1,501,824.00	\$ 561,558.15	OK
602 - Water Capital Improvements	2,579,560.66	989,000.00	1,590,560.66	OK
603 - Water Bond Improvements	3.13	-	3.13	OK
604 - Water Debt Service	637,993.87	589,490.00	48,503.87	OK
605 - Water Treatment Plant #2	0.38	-	0.38	OK
606 - Water Utility State Issue II (OPWC)	-	-	-	OK
651 - Sewer Utility	3,418,980.01	1,727,924.00	1,691,056.01	OK
652 - Sewer Capital Improvements	2,384,801.34	1,745,000.00	639,801.34	OK
653 - Sewer Bond Improvements	385.62	-	385.62	OK
654 - Sewer Debt Service	616,547.01	391,589.00	224,958.01	OK
655 - Oaks Assessment	34,992.33	21,264.00	13,728.33	OK
656 - Utility State Issue II (OPWC)	-	-	-	OK
TOTAL ENTERPRISE	\$ 11,736,646.50	\$ 6,966,091.00	\$ 4,770,555.50	OK

INTERNAL FUNDS

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

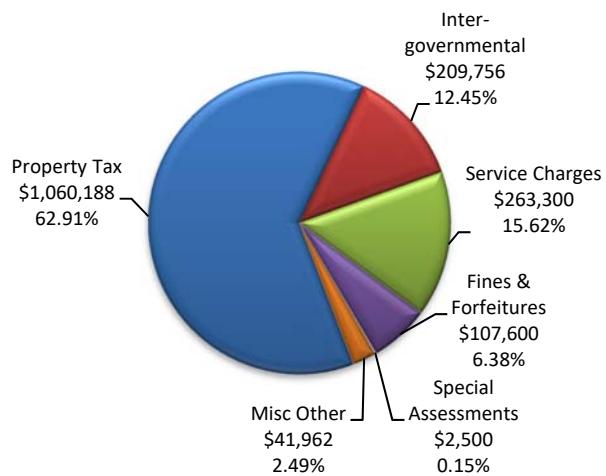
FIDUCIARY FUNDS

501 - Construction Account/Project Fund	\$ 621,859.70	\$ 250,000.00	\$ 371,859.70	OK
502 - Fire Escrow Fund	-	-	-	OK
503 - Vendor Bond & Escrow	10,600.00	10,000.00	600.00	OK
504 - Police Evidence/Cash Seizure	-	-	-	OK
999 - Payroll Clearing Fund	61,728.93	-	61,728.93	OK
TOTAL FIDUCIARY	\$ 694,188.63	\$ 260,000.00	\$ 434,188.63	OK

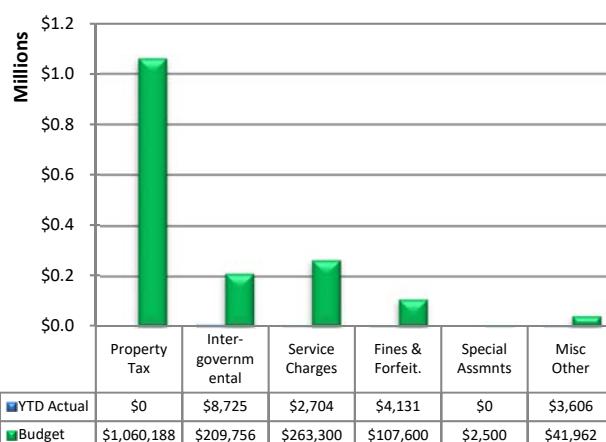
General Fund (101)

Revenue – On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$19.2 thousand, which represents 1.14% of budget. When compared to a straight-line rate of 8.33%, it is clear that general fund revenues through January 31st are running behind budget. The timing of when the city receives its semi-annual property tax settlements, however, does skew the total. Eliminating the impact that the property tax receipts have in the calculation, the total is running at 3.07%, or approximately 5.3% below budget.

**General Fund Revenue
Budget by Source**



**General Fund Revenue
Budget vs YTD Actual**



The largest revenue source for the general fund is property taxes, which accounts for 62.9% of the 2020 general fund revenue budget. The 2020 budget for this category is projected to be \$1.06 million and would be down by \$66.8 thousand (5.93%) when compared to 2019 full-year collections. To-date, however, the general fund has not yet received any property tax revenues from the Licking County Treasurer and would not anticipate doing so until the month of March.

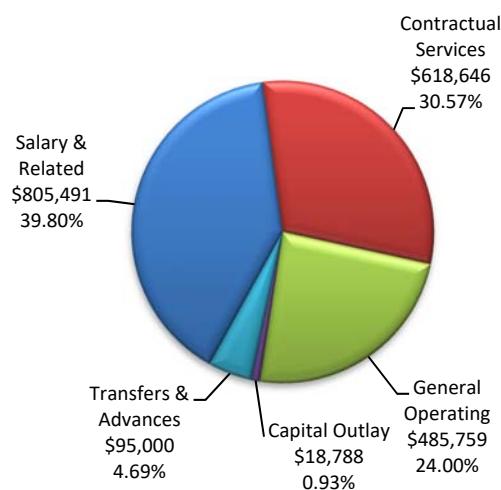
Service charge revenues represent the second largest revenue category for the general fund. These revenues are received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other miscellaneous permits. The 2020 budget in this category is \$263.3 thousand (16.52% of budget). Through January 31, the city has received only \$2.7 thousand (1.03% of budget) and is down by \$0.2 thousand (6.81%) from FY 2019. The variance is the result of a slow start in requests for permits from the city in 2020.

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 2020, it is projected to account for approximately \$209.8 thousand (12.45% of total fund budget). This category consists of the following revenue items: local government distributions, property tax rollback/homestead exemption reimbursements from the state; electric utility income tax reimbursement; and cigarette/liquor taxes and fees. On a year to-date basis, the fund has received \$8.7 thousand in this category (4.16% of budget) and is up by \$4.8 thousand (121.22%) when compared to the same one-month period in 2019.

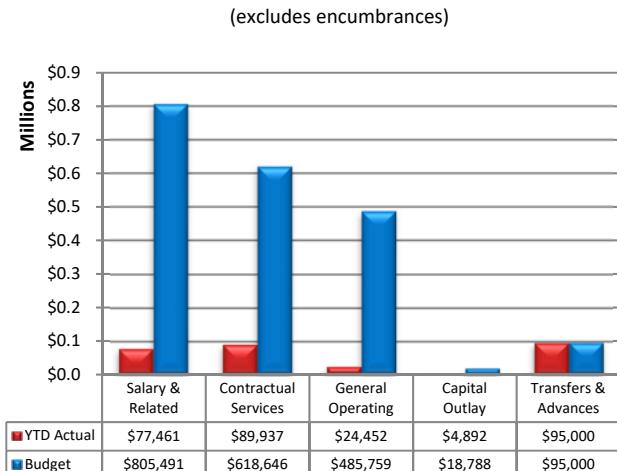
Fines and forfeitures revenue represent the other major revenue category for the general fund. The 2020 budget in this category is \$107.6 thousand (6.38% of budget) and consists of fines and forfeitures generated by the operation of the city's Mayor's Court, as well as other state-generated fines. Through January 31, the city has received \$4.1 thousand in this category, which represents 3.84% of budget. Compared to the same one-month period in 2019, the total is down by \$3.2 thousand, or 43.47%. The primary driver of the decline is the reduced revenue generated by the Mayor's Court.

Expenditures – The general fund has a total appropriated expenditure budget for 2020 of approximately \$2.02 million. Total spending through January 31 is \$291.7 thousand and is equal to 14.42% of the budget. Including encumbrances (e.g., purchase orders) of \$594.1 thousand (but excluding transfers) in the total results in a total ratio equal to 41.01% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same one-month period in 2019 (and excluding transfers), the total is down by \$3.0 thousand (1.48%).

**General Fund Expense Budget
by Category**



**General Fund Spending
Budget vs YTD Actual**



Salaries, wages and other employee-related costs represent the largest expense category, with a 2020 budget of \$805.5 thousand, or 39.8% of the general fund budget. Spending through January 31 was \$77.5 thousand, or 9.62% of budget. The negative variance (\$10.4 thousand above budget) was primarily the result of the city funding a greater share of the 2020 employee HRA accounts early in the year. This is expected as the city pays for the first dollars (\$1,500/\$3,000) of employee and dependent medical insurance claims.

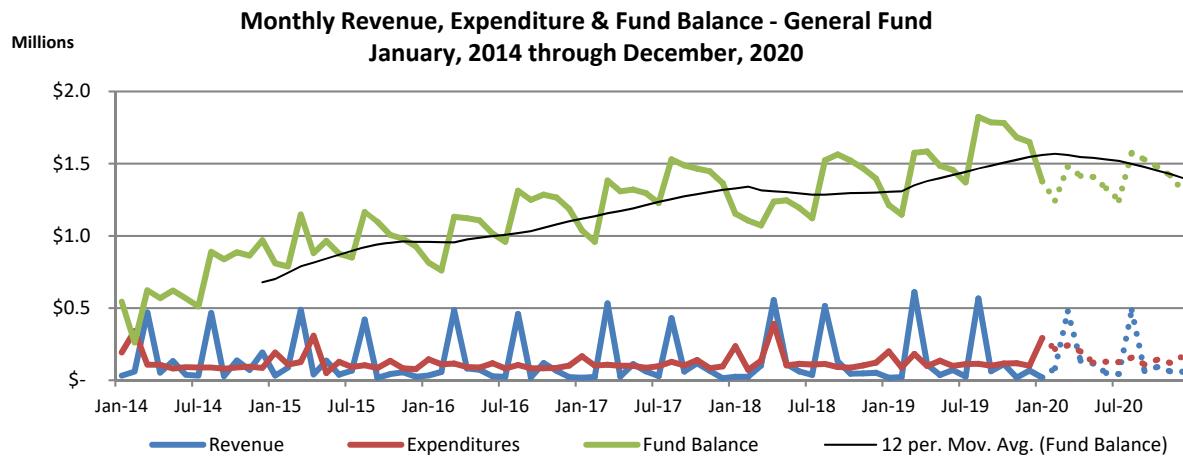
Contractual services is another major expense category in the General fund. The 2020 budget in this category is \$618.6 thousand (30.57% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through January 31 is \$89.9 thousand (14.54% of budget). Including encumbrances (e.g. purchase orders) of \$223.4 thousand in the total, 50.65% 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 2020 budget of \$485.8 thousand, or 24.0% of the fund's budget. Year-to-date 2020 spending in this category is \$24.5 thousand and is equal to 5.03% of budget. Including encumbrances in the calculation, the total spent or committed is \$277.0 thousand, or 57.03% of budget. Spending in this category is down by \$9.4 thousand (27.77%) from the same one-month period in 2019.

The approved 2020 budget in the general fund includes \$95,000 in interfund transfers to the Recreation (206) fund to provide additional funding for recreational programming. This is a significant increase from FY 2019 which had a total of \$50,000 in interfund transfers, which included a \$25,000 transfer to the Recreation (206) fund. The 2020 transfers were made on the accounting system during the month of January.

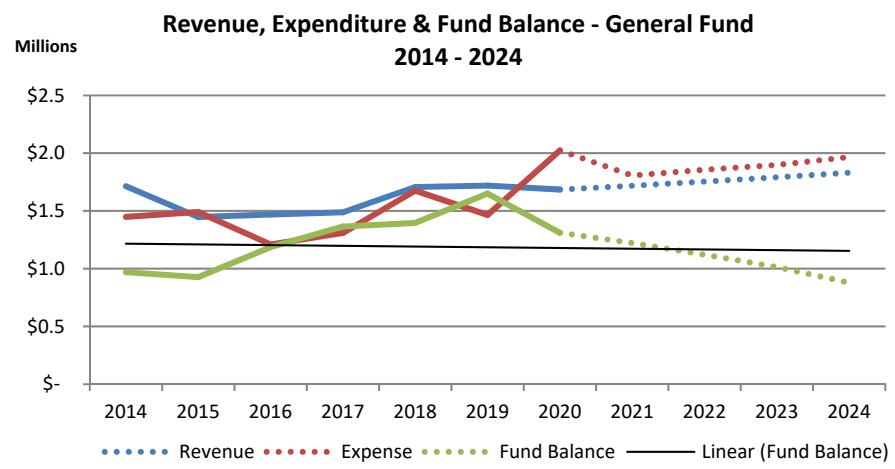
Fund Balance – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street, Police and Debt Service functions, are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in 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 2014. 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 2014, the fund has generally been on an upward trajectory. The approved 2020 budget, however, would have the fund declining by \$615.4 thousand (37.3%). 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 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 - 2018 was less than revenue, resulting in an increasing fund balance. The fund was

unable to maintain this positive trend in 2019, but the current forecast calls for deficit spending in each future year through 2024. This will result in a declining fund balance in all future years. This chart has been updated with the approved 2020 budget data through 2024 and the fund balance is currently projected to be \$878.1 thousand at the end of FY 2024.



CITY OF PATASKALA, OHIO
JANUARY 2020 YTD ANALYSIS - General Fund (101)

		YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2019	2019 Budget	YTD Uncollected Balance	% Collected	YTD 2020 H/(L) YTD 2019	% H/(L)
Beginning Fund Balance		\$ 1,649,717	\$ 1,649,717			\$ 1,396,120	\$ 1,396,120				
REVENUE											
Taxes	Property Taxes	\$ -	\$ 1,060,188	\$ 1,060,188	0.00%	\$ -	\$ 1,032,000	\$ 1,032,000	0.00%	\$ -	0.00%
	Income Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Taxes	\$ -	\$ 1,060,188	\$ 1,060,188	0.00%	\$ -	\$ 1,032,000	\$ 1,032,000	0.00%	\$ -	0.00%
Intergovernmental	State-Shared Revenues	\$ 8,725	\$ 209,756	\$ 201,031	4.16%	\$ 3,944	\$ 202,900	\$ 198,956	1.94%	\$ 4,781	121.22%
	Grants & Loans	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Intergovernmental	\$ 8,725	\$ 209,756	\$ 201,031	4.16%	\$ 3,944	\$ 202,900	\$ 198,956	1.94%	\$ 4,781	121.22%
Charges for Service	General Government Fees	\$ 1,875	\$ 73,300	\$ 71,425	2.56%	\$ 2,152	\$ 68,300	\$ 66,148	3.15%	\$ (277)	-12.86%
	Utility Charges	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Service Charges	\$ 829	\$ 190,000	\$ 189,171	0.44%	\$ 750	\$ 190,000	\$ 189,250	0.39%	\$ 79	10.53%
	Total Charges for Service	\$ 2,704	\$ 263,300	\$ 260,596	1.03%	\$ 2,902	\$ 258,300	\$ 255,398	1.12%	\$ (198)	-6.81%
Fines & Forfeitures	Mayor's Court	\$ 4,131	\$ 107,500	\$ 103,369	3.84%	\$ 7,307	\$ 120,000	\$ 112,693	6.09%	\$ (3,177)	-43.47%
	Other Fines & Forfeitures	\$ -	\$ 100	\$ 100	0.00%	\$ -	\$ 500	\$ 500	0.00%	\$ -	0.00%
	Total Fines, Licenses & Permits	\$ 4,131	\$ 107,600	\$ 103,469	3.84%	\$ 7,307	\$ 120,500	\$ 113,193	6.06%	\$ (3,177)	-43.47%
Special Assessments	Special Assessments	\$ -	\$ 2,500	\$ 2,500	0.00%	\$ -	\$ 2,500	\$ 2,500	0.00%	\$ -	0.00%
	Total Special Assessments	\$ -	\$ 2,500	\$ 2,500	0.00%	\$ -	\$ 2,500	\$ 2,500	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 3,423	\$ 25,462	\$ 22,039	13.44%	\$ 3,110	\$ 24,720	\$ 21,610	12.58%	\$ 313	10.06%
	Proceeds from Debt Issuance	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Miscellaneous Income	\$ 183	\$ 16,500	\$ 16,317	1.11%	\$ 202	\$ 16,500	\$ 16,298	1.23%	\$ (19)	-9.62%
	Total Other Sources	\$ 3,606	\$ 41,962	\$ 38,356	8.59%	\$ 3,312	\$ 41,220	\$ 37,908	8.04%	\$ 293	8.86%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 19,166	\$ 1,685,306	\$ 1,666,140	1.14%	\$ 17,466	\$ 1,657,420	\$ 1,639,954	1.05%	\$ 1,700	9.73%
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	\$ 19,166	\$ 1,685,306	\$ 1,666,140	1.14%	\$ 17,466	\$ 1,657,420	\$ 1,639,954	1.05%	\$ 1,700	9.73%

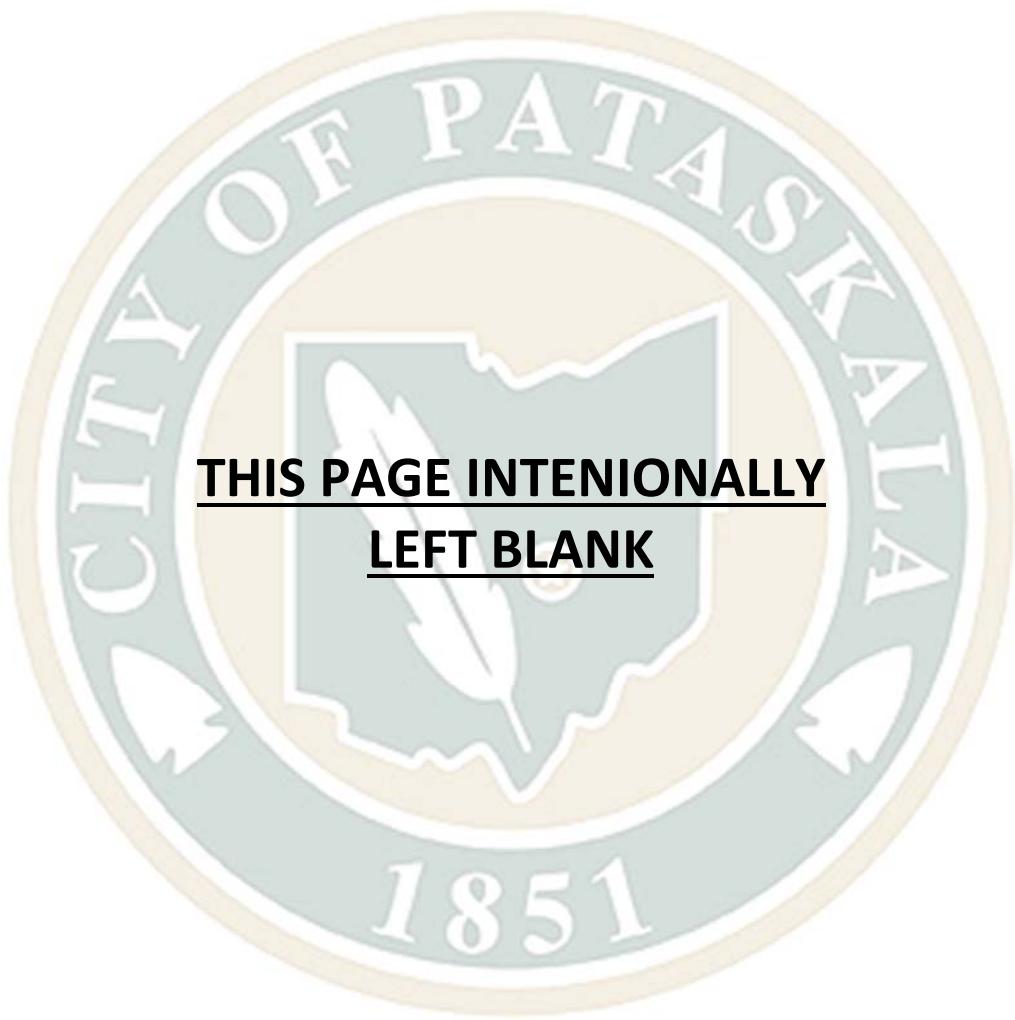
		YTD 2020	2020 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2019	YTD 2020 H/(L) YTD 2019	% H/(L)
EXPENDITURE & ENCUMBRANCES											
Salary & Related		\$ 77,461	\$ 805,491	\$ 728,030	90.38%	\$ 107,251	\$ 620,780	77.07%	\$ 78,959	\$ (1,498)	-1.90%
Contractual Services		\$ 89,937	\$ 618,646	\$ 528,709	85.46%	\$ 223,437	\$ 305,271	49.35%	\$ 86,887	\$ 3,050	3.51%
General Operating		\$ 24,452	\$ 485,759	\$ 461,307	94.97%	\$ 252,557	\$ 208,750	42.97%	\$ 33,854	\$ (9,402)	-27.77%
Capital Outlay		\$ 4,892	\$ 18,788	\$ 13,896	73.96%	\$ 10,896	\$ 3,000	15.97%	\$ -	\$ 4,892	100.00%
Debt Service		\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Transfers & Advances		\$ 95,000	\$ 95,000	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ 95,000	100.00%
	Grand Total Expenditures	\$ 291,742	\$ 2,023,684	\$ 1,731,942	85.58%	\$ 594,141	\$ 1,137,801	56.22%	\$ 199,701	\$ 92,041	46.09%
Adjustments:											
	- Interfund transfers & advances	\$ (95,000)	\$ (95,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ (95,000)	100.00%
	Total Adjustments	\$ (95,000)	\$ (95,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ (95,000)	100.00%
	Adjusted Grand Total Expenditures	\$ 196,742	\$ 1,928,684	\$ 1,731,942	89.80%	\$ 594,141	\$ 1,137,801	58.99%	\$ 199,701	\$ (2,959)	-1.48%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,377,140	\$ 1,311,338		64.80%		\$ 782,999		\$ 1,213,885	\$ 163,256	13.45%

CITY OF PATASKALA, OHIO
 2020 REVENUE BUDGET ANALYSIS - General Fund (101)
 THROUGH JANUARY 31, 2020

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	\$ 19,165.65	\$ 1,685,305.60	\$ 1,666,139.95	\$ -	\$ 1,685,305.60
Taxes	\$ -	\$ 1,060,188.00	\$ 1,060,188.00	\$ -	\$ 1,060,188.00
Property Taxes	\$ -	\$ 1,060,188.00	\$ 1,060,188.00	\$ -	\$ 1,060,188.00
Intergovernmental	\$ 8,724.99	\$ 209,756.00	\$ 201,031.01	\$ -	\$ 209,756.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 8,724.99	\$ 209,756.00	\$ 201,031.01	\$ -	\$ 209,756.00
Charges for Service	\$ 2,704.11	\$ 263,300.00	\$ 260,595.89	\$ -	\$ 263,300.00
General Government Fees	\$ 1,875.00	\$ 73,300.00	\$ 71,425.00	\$ -	\$ 73,300.00
Other Service Charges	\$ 829.11	\$ 190,000.00	\$ 189,170.89	\$ -	\$ 190,000.00
Fines & Forfeitures	\$ 4,130.84	\$ 107,600.00	\$ 103,469.16	\$ -	\$ 107,600.00
Mayor's Court	\$ 4,130.84	\$ 107,500.00	\$ 103,369.16	\$ -	\$ 107,500.00
Other Fines & Forfeitures	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Special Assessments	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00
Special Assessments	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00
Miscellaneous Revenue	\$ 3,605.71	\$ 41,961.60	\$ 38,355.89	\$ -	\$ 41,961.60
Investment Income	\$ 3,423.01	\$ 25,461.60	\$ 22,038.59	\$ -	\$ 25,461.60
Other Miscellaneous Revenue	\$ 182.70	\$ 16,500.00	\$ 16,317.30	\$ -	\$ 16,500.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 19,165.65	\$ 1,685,305.60	\$ 1,666,139.95	\$ -	\$ 1,685,305.60

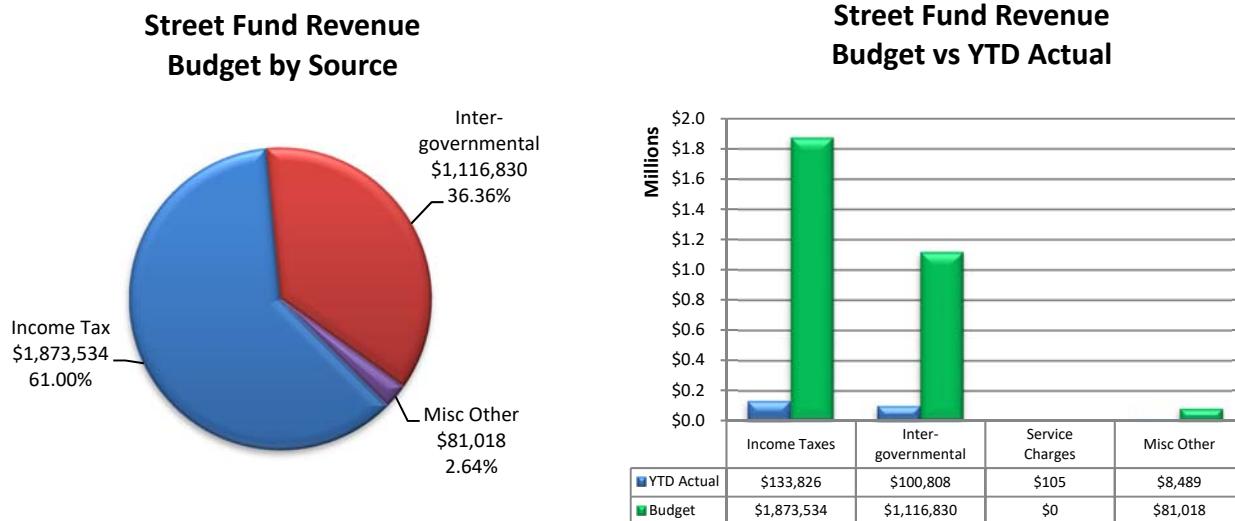
CITY OF PATASKALA, OHIO
 2020 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2020

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	\$ 291,742.31	\$ 594,141.00	\$ 2,023,684.41	\$ 1,137,801.10	\$ 1,812,896.00	\$ 210,788.41	\$ -
General Government	\$ 124,500.28	\$ 208,090.28	\$ 853,174.32	\$ 520,583.76	\$ 763,618.00	\$ 89,556.32	\$ -
Salary & Related	\$ 42,759.50	\$ 53,145.82	\$ 436,810.48	\$ 340,905.16	\$ 422,866.00	\$ 13,944.48	\$ -
Contractual Services	\$ 80,056.90	\$ 90,237.47	\$ 274,593.62	\$ 104,299.25	\$ 216,650.00	\$ 57,943.62	\$ -
General Operating	\$ 1,683.88	\$ 64,706.99	\$ 141,770.22	\$ 75,379.35	\$ 124,102.00	\$ 17,668.22	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 12,435.41	\$ 64,803.01	\$ 293,554.23	\$ 216,315.81	\$ 259,254.00	\$ 34,300.23	\$ -
Salary & Related	\$ 9,108.60	\$ 9,925.55	\$ 95,283.20	\$ 76,249.05	\$ 93,854.00	\$ 1,429.20	\$ -
Contractual Services	\$ 3,153.00	\$ 52,571.70	\$ 188,891.46	\$ 133,166.76	\$ 157,100.00	\$ 31,791.46	\$ -
General Operating	\$ 173.81	\$ 2,305.76	\$ 9,379.57	\$ 6,900.00	\$ 8,300.00	\$ 1,079.57	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 17,212.05	\$ 39,648.93	\$ 212,341.47	\$ 155,480.49	\$ 201,751.00	\$ 10,590.47	\$ -
Salary & Related	\$ 16,372.97	\$ 23,864.27	\$ 157,509.45	\$ 117,272.21	\$ 152,301.00	\$ 5,208.45	\$ -
Contractual Services	\$ -	\$ -	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00	\$ -	\$ -
General Operating	\$ 839.08	\$ 15,784.66	\$ 45,332.02	\$ 28,708.28	\$ 39,950.00	\$ 5,382.02	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 5,668.01	\$ 25,783.86	\$ 110,554.56	\$ 79,102.69	\$ 104,101.00	\$ 6,453.56	\$ -
Salary & Related	\$ 4,258.49	\$ 7,853.54	\$ 46,110.41	\$ 33,998.38	\$ 43,148.00	\$ 2,962.41	\$ -
Contractual Services	\$ 813.40	\$ 12,644.78	\$ 37,806.49	\$ 24,348.31	\$ 35,683.00	\$ 2,123.49	\$ -
General Operating	\$ 596.12	\$ 5,285.54	\$ 26,637.66	\$ 20,756.00	\$ 25,270.00	\$ 1,367.66	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 31,964.97	\$ 243,353.54	\$ 389,281.94	\$ 113,963.43	\$ 320,900.00	\$ 68,381.94	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 5,913.87	\$ 67,983.34	\$ 107,854.10	\$ 33,956.89	\$ 89,400.00	\$ 18,454.10	\$ -
General Operating	\$ 21,159.25	\$ 164,473.91	\$ 262,639.70	\$ 77,006.54	\$ 218,500.00	\$ 44,139.70	\$ -
Capital Outlay	\$ 4,891.85	\$ 10,896.29	\$ 18,788.14	\$ 3,000.00	\$ 13,000.00	\$ 5,788.14	\$ -
Recreational Programming	\$ 4,961.59	\$ 12,461.38	\$ 69,777.89	\$ 52,354.92	\$ 68,272.00	\$ 1,505.89	\$ -
Salary & Related	\$ 4,961.59	\$ 12,461.38	\$ 69,777.89	\$ 52,354.92	\$ 68,272.00	\$ 1,505.89	\$ -
Transfers & Advances	\$ 95,000.00	\$ -	\$ 95,000.00	\$ -	\$ 95,000.00	\$ -	\$ -
Transfers & Advances	\$ 95,000.00	\$ -	\$ 95,000.00	\$ -	\$ 95,000.00	\$ -	\$ -
Grand Total	\$ 291,742.31	\$ 594,141.00	\$ 2,023,684.41	\$ 1,137,801.10	\$ 1,812,896.00	\$ 210,788.41	\$ -

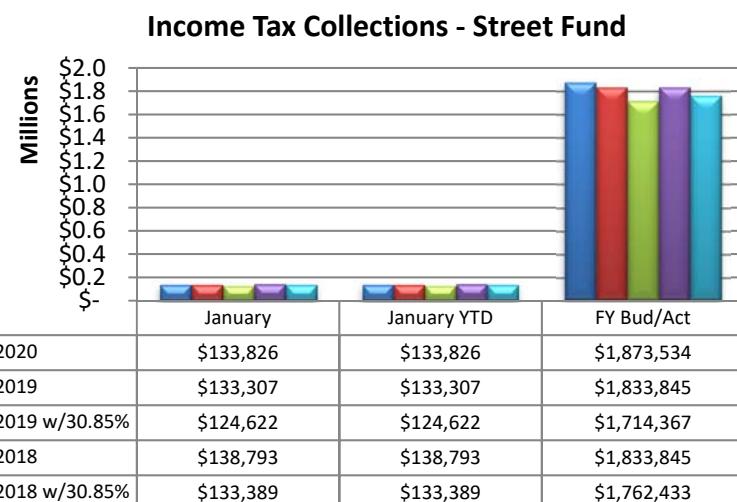


Street Fund (201)

Revenue – The Street Fund has a 2020 revenue budget of approximately \$3.07 million. The fund's primary revenue sources are income taxes and intergovernmental revenues. On a year to-date basis, the Street fund has been credited with total revenue of approximately \$245.2 thousand, which reflects 7.92% of the full-year budget. Total revenue to-date is up by \$33.1 thousand (15.76%) from the same one-month period in 2019.



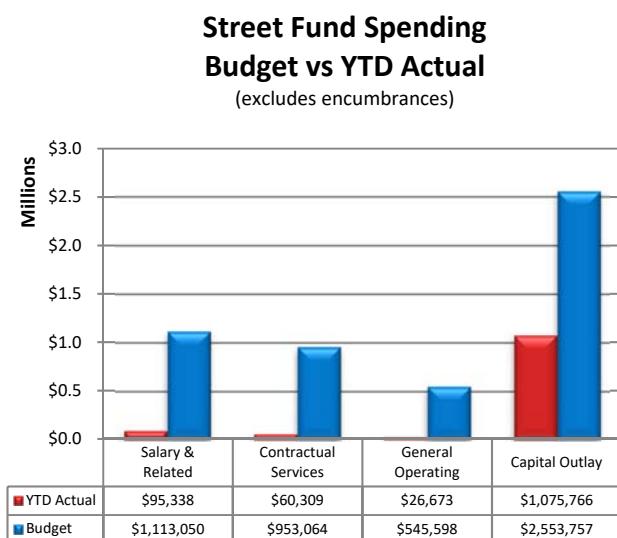
Income tax collections in January were \$133.8 thousand and represent 7.14% of the 2020 budget. Collections are up by \$0.5 thousand (0.39%) when compared to the same period in 2019. In 2019, the January collections were equal to 7.27% of the full-year collections, and in 2018 the rate was 7.57%. The decrease in the fund's 2020 allocation rate from 33.0% to 30.85% had the effect of reducing the revenue credited to the fund by \$9.3 thousand. The increased level of total collections in January resulted in an increase of \$9.8 thousand. The net impact of these variances is the overall reduction in fund revenue of \$0.5 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$9.2 thousand (7.39%) more in 2020 than 2019 had the allocation rate not been changed, and collections would have been \$5.0 thousand (3.72%) lower than 2018 collections.



Intergovernmental revenues in the Street fund are budgeted at \$1.12 million and represent 36.36% 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 \$100.8 thousand in this category (9.03% of budget) which is up by \$32.6 thousand (47.8%) from the same one-month period in 2019.

The other category, Other Sources, is budgeted at \$81.0 thousand and represents only 2.64% of the total fund revenue budget. To date, the city has received \$8.5 thousand (10.48% of budget), which is down by \$0.1 thousand (1.27%) from the same one-month period in 2019.

Expenditures – The Street fund has a total appropriated expenditure budget for 2020 of approximately \$5.17 million. Total spending through January 31 was \$1.26 million and is equal to 24.36% of budget. The driver of the higher than anticipated spending rate is the significant amount of 2019 construction project-related invoices paid during January in the Capital Outlay category. Including encumbrances of \$864.6 thousand in the total (but excluding transfers) results in total fund spending equal to 41.09% of budget. Compared to year to-date 2019 (and excluding transfers), the total is up by \$1.10 million (691%) and is also due primarily to the increased spending in the Capital Outlay category as previously explained.

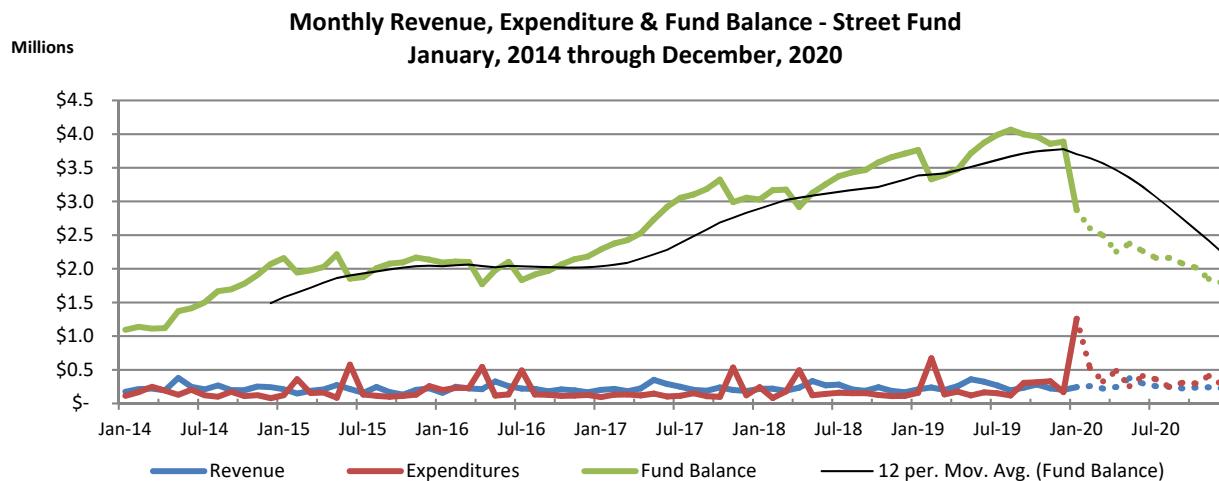


Spending on capital projects and equipment is the largest expense category in the Street Fund with a 2020 budget of \$2.55 million, or 49.44% of the fund's budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. Spending through January 31 was \$1.08 million, or 42.12% of budget. The variance is the result of paying prior-year invoices for construction projects in January. Including encumbrances (e.g., purchase orders) in the total results in a spending commitment equal to \$1.39 million, or 54.46% of budget.

Salaries, wages and other employee-related costs represents the next major expense category in the Street fund. The 2020 budget in this category is \$1.11 million (21.55% of budget). Spending through January 31 was \$95.3 thousand, or 8.57% of budget. The positive budget variance (\$2.6 thousand below budget) is primarily the result of the city budgeting a 3% pay increase which has not yet been awarded due to the ongoing collective bargaining efforts with the city's labor unions. Spending in this category is down by \$1.5 thousand (1.52%) from the level in 2019 and is the result of the city spending less on overtime in January.

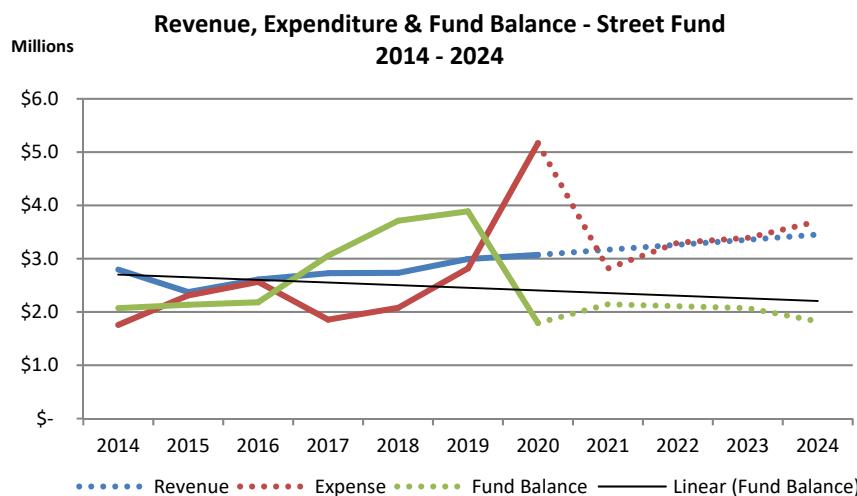
General operating expenditures was another significant expense category for the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2020 budget of \$545.6 thousand, or 10.56% of the fund's budget. Spending through January 31 was \$26.7 thousand, or 4.89% of budget. Including encumbrances in the calculation, total spending is \$179.7 thousand, or 32.94% of the budget. Spending in this category is up by approximately \$1.4 thousand (5.53%) when compared to the same one-month period in 2019.

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 2014. 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 expense spikes, particularly in January 2020 and February 2019 are the result of paying high-dollar invoices related to construction projects. Other than those items, revenues and spending have been closely matched. Since January 2014, revenues have generally equaled or exceeded expenses, except for large-dollar progress payments on capital improvement projects. In 2020, however,

the fund balance is projected to decline by \$2.09 million (53.86%) due to many infrastructure improvement projects expected to be completed in 2020.



As you can see from chart at left, which has been updated with the approved 2020 budget data through 2024, the balance of the Street fund increased significantly from 2014 – 2019 but is projected to dramatically

decline in 2020 due to increased approved capital spending. However, current projections also call for the fund balance to stabilize in 2021. From 2020 and beyond, the fund balance remains stable between \$1.79 and \$2.15 million.

CITY OF PATASKALA, OHIO
JANUARY 2020 YTD ANALYSIS - Street Fund (201)

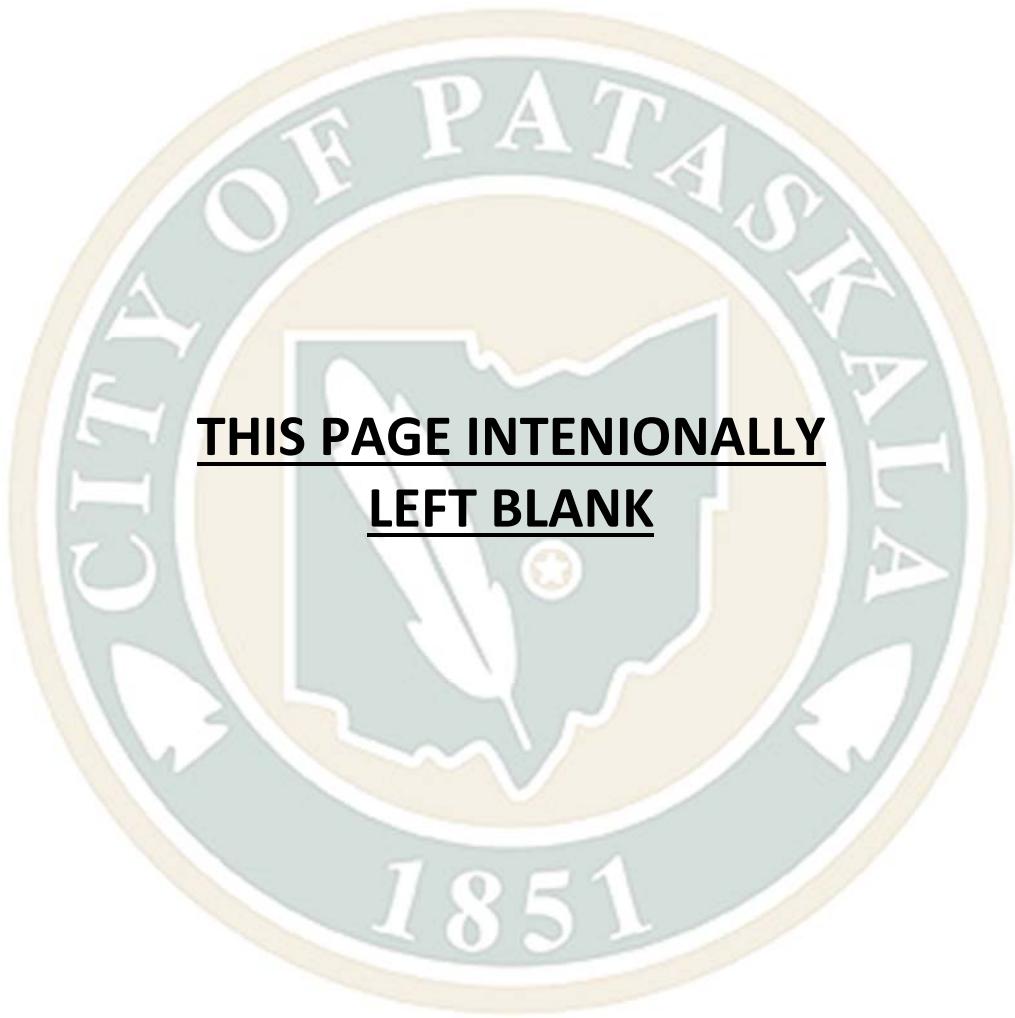
		YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2019	2019 Budget	YTD Uncollected Balance	% Collected	YTD 2020 H/(L) YTD 2019	% H/(L)
Beginning Fund Balance		\$ 3,887,764	\$ 3,887,764			\$ 3,711,520	\$ 3,711,520				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	\$ 133,826	\$ 1,873,534	\$ 1,739,708	7.14%	\$ 133,307	\$ 1,945,732	\$ 1,812,425	6.85%	\$ 519	0.39%
	Total Taxes	\$ 133,826	\$ 1,873,534	\$ 1,739,708	7.14%	\$ 133,307	\$ 1,945,732	\$ 1,812,425	6.85%	\$ 519	0.39%
Intergovernmental	State-Shared Revenues	\$ 100,808	\$ 1,116,830	\$ 1,016,022	9.03%	\$ 68,207	\$ 748,000	\$ 679,793	9.12%	\$ 32,600	47.80%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 100,808	\$ 1,116,830	\$ 1,016,022	9.03%	\$ 68,207	\$ 748,000	\$ 679,793	9.12%	\$ 32,600	47.80%
Charges for Service	General Government Fees	\$ 105	\$ -	\$ (105)	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 105	100.00%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 105	\$ -	\$ (105)	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 105	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	\$ 8,067	\$ 51,018	\$ 42,951	15.81%	\$ 8,268	\$ 53,703	\$ 45,435	15.40%	\$ (201)	-2.44%
	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	422	30,000	29,578	1.41%	330	30,000	29,670	1.10%	92	27.90%
	Total Other Sources	\$ 8,489	\$ 81,018	\$ 72,529	10.48%	\$ 8,598	\$ 83,703	\$ 75,105	10.27%	\$ (109)	-1.27%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 243,227	\$ 3,071,382	\$ 2,828,154	7.92%	\$ 210,113	\$ 2,777,435	\$ 2,567,322	7.56%	\$ 33,114	15.76%
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	\$ 243,227	\$ 3,071,382	\$ 2,828,154	7.92%	\$ 210,113	\$ 2,777,435	\$ 2,567,322	7.56%	\$ 33,114	15.76%
EXPENDITURE & ENCUMBRANCES											
	YTD 2020	2020 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2019	YTD 2020 H/(L) YTD 2019	% H/(L)	
Salary & Related	\$ 95,338	\$ 1,113,050	\$ 1,017,712	91.43%	\$ 162,681	\$ 855,031	76.82%	\$ 96,806	\$ (1,468)	-1.52%	
Contractual Services	60,309	953,064	892,756	93.67%	233,717	659,039	69.15%	37,024	23,284	62.89%	
General Operating	26,673	545,598	518,925	95.11%	153,057	365,868	67.06%	25,275	1,398	5.53%	
Capital Outlay	1,075,766	2,553,757	1,477,991	57.88%	315,093	1,162,898	45.54%	-	1,075,766	100.00%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
	Grand Total Expenditures	\$ 1,258,086	\$ 5,165,469	\$ 3,907,383	75.64%	\$ 864,547	\$ 3,042,836	58.91%	\$ 159,105	\$ 1,098,980	690.72%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 1,258,086	\$ 5,165,469	\$ 3,907,383	75.64%	\$ 864,547	\$ 3,042,836	58.91%	\$ 159,105	\$ 1,098,980	690.72%
Ending Fund Balance	(based on non-adjusted expenditures)		\$ 2,872,905	\$ 1,793,677		\$ 2,008,358			\$ 3,762,527	\$ (889,622)	-23.64%
				34.72%							

CITY OF PATASKALA, OHIO
2020 REVENUE BUDGET ANALYSIS - Street Fund (201)
THROUGH JANUARY 31, 2020

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	\$ 243,227.19	\$ 3,071,381.50	\$ 2,828,154.31	\$ -	\$ 3,071,381.50
Taxes	\$ 133,826.14	\$ 1,873,534.00	\$ 1,739,707.86	\$ -	\$ 1,873,534.00
Income Taxes	\$ 133,826.14	\$ 1,873,534.00	\$ 1,739,707.86	\$ -	\$ 1,873,534.00
Intergovernmental	\$ 100,807.51	\$ 1,116,829.50	\$ 1,016,021.99	\$ -	\$ 1,116,829.50
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 100,807.51	\$ 1,116,829.50	\$ 1,016,021.99	\$ -	\$ 1,116,829.50
Charges for Service	\$ 105.00	\$ -	\$ (105.00)	\$ -	\$ -
General Government Fees	\$ 105.00	\$ -	\$ (105.00)	\$ -	\$ -
Miscellaneous Revenue	\$ 8,488.54	\$ 81,018.00	\$ 72,529.46	\$ -	\$ 81,018.00
Investment Income	\$ 8,066.76	\$ 51,018.00	\$ 42,951.24	\$ -	\$ 51,018.00
Other Miscellaneous Revenue	\$ 421.78	\$ 30,000.00	\$ 29,578.22	\$ -	\$ 30,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 243,227.19	\$ 3,071,381.50	\$ 2,828,154.31	\$ -	\$ 3,071,381.50

CITY OF PATASKALA, OHIO
 2020 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2020

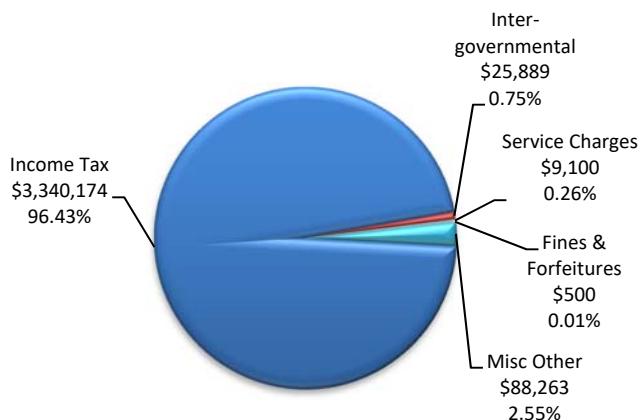
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
201 - Street Fund	\$ 1,258,085.70	\$ 864,547.00	\$ 5,165,468.70	\$ 3,042,836.00	\$ 3,553,005.00	\$ 1,612,463.70	\$ -
General Government	\$ 45,120.35	\$ 196,789.34	\$ 702,694.37	\$ 460,784.68	\$ 514,412.00	\$ 188,282.37	\$ -
Salary & Related	\$ 6,830.90	\$ 12,813.24	\$ 82,262.85	\$ 62,618.71	\$ 79,912.00	\$ 2,350.85	\$ -
Contractual Services	\$ 38,289.45	\$ 183,976.10	\$ 618,931.52	\$ 396,665.97	\$ 433,000.00	\$ 185,931.52	\$ -
General Operating	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 2,870.50	\$ 6,147.50	\$ 53,518.00	\$ 44,500.00	\$ 49,500.00	\$ 4,018.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 2,870.50	\$ 6,147.50	\$ 53,518.00	\$ 44,500.00	\$ 49,500.00	\$ 4,018.00	\$ -
Finance	\$ 17,297.41	\$ 25,674.38	\$ 215,133.56	\$ 172,161.77	\$ 210,831.00	\$ 4,302.56	\$ -
Salary & Related	\$ 8,954.46	\$ 12,491.62	\$ 87,972.58	\$ 66,526.50	\$ 86,357.00	\$ 1,615.58	\$ -
Contractual Services	\$ 1,340.78	\$ 12,237.12	\$ 17,615.49	\$ 4,037.59	\$ 15,383.00	\$ 2,232.49	\$ -
General Operating	\$ 7,002.17	\$ 945.64	\$ 109,545.49	\$ 101,597.68	\$ 109,091.00	\$ 454.49	\$ -
Parks, Lands & Municipal Facilities	\$ 1,313.53	\$ 19,500.63	\$ 29,714.16	\$ 8,900.00	\$ 24,000.00	\$ 5,714.16	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 1,313.53	\$ 19,500.63	\$ 29,714.16	\$ 8,900.00	\$ 24,000.00	\$ 5,714.16	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Service	\$ 1,191,483.91	\$ 616,435.15	\$ 4,164,408.61	\$ 2,356,489.55	\$ 2,754,262.00	\$ 1,410,146.61	\$ -
Salary & Related	\$ 79,552.84	\$ 137,376.17	\$ 942,814.44	\$ 725,885.43	\$ 916,462.00	\$ 26,352.44	\$ -
Contractual Services	\$ 17,807.79	\$ 31,355.92	\$ 262,999.01	\$ 213,835.30	\$ 229,500.00	\$ 33,499.01	\$ -
General Operating	\$ 18,357.05	\$ 132,610.38	\$ 404,838.08	\$ 253,870.65	\$ 358,500.00	\$ 46,338.08	\$ -
Capital Outlay	\$ 1,075,766.23	\$ 315,092.68	\$ 2,553,757.08	\$ 1,162,898.17	\$ 1,249,800.00	\$ 1,303,957.08	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,258,085.70	\$ 864,547.00	\$ 5,165,468.70	\$ 3,042,836.00	\$ 3,553,005.00	\$ 1,612,463.70	\$ -



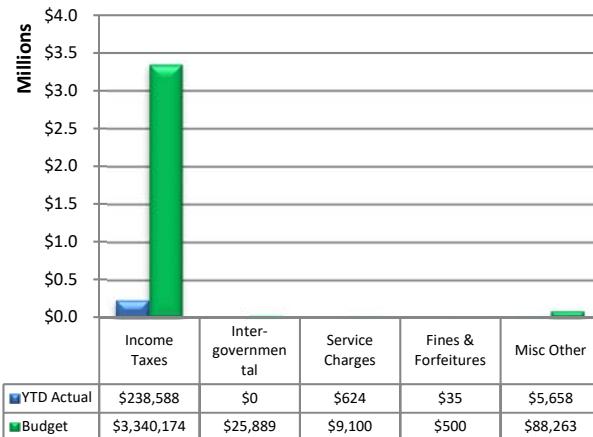
Police Fund (208)

Revenue – The fund's primary revenue sources are income taxes and other sources, and it has a 2020 total revenue budget of \$3.46 million. On a year-to-date basis, the Police Fund has been credited with total revenue of approximately \$211.9 thousand, which represents 7.07% of budget. Total revenue to-date is \$31.9 thousand (14.98%) higher than that collected during the same one-month period in 2019. The primary cause of the increase is the higher level of income tax collections in 2020 and the fund receiving a greater portion of the tax revenues than in 2019 (55% vs 51.5%).

**Police Fund Revenue
Budget by Source**



**Police Fund Revenue
Budget vs YTD Actual**



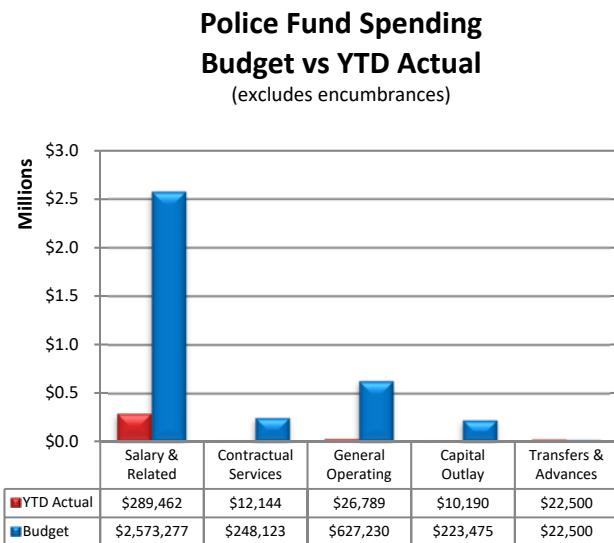
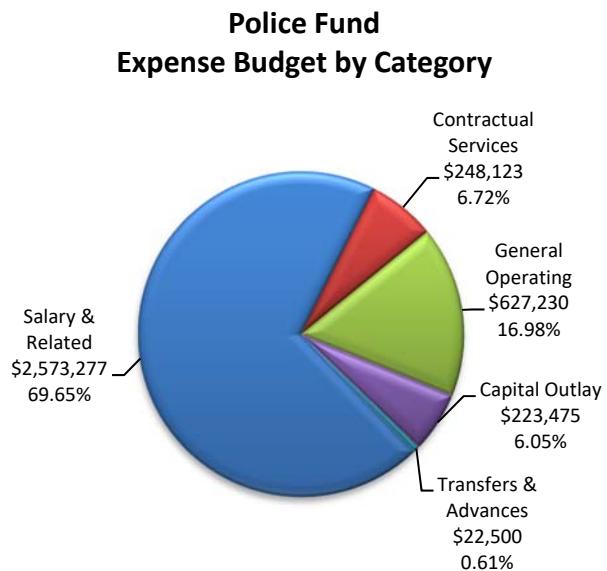
Income tax collections in January were \$238.6 thousand and represent 7.14% of the 2020 budget. Collections are up by \$30.5 thousand (14.68%) when compared to the same period in 2019. In 2019, the January collections were equal to 6.93% of the full-year collections, and in 2018 the rate was 7.85%. The increase in the fund's 2020 allocation rate from 51.5% to 55.0% had the effect of increasing the revenue credited to the fund by \$15.2 thousand and the overall increased level of collections in January also resulted in an additional increase of \$15.4 thousand. The net impact of these variances is the overall increase in fund revenue of \$30.5 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$16.4 thousand (7.39%) less in 2020 than 2019 had the allocation rate not been changed, and collections would have been \$0.8 thousand (0.33%) higher than the 2018 collections.

Income Tax Collections - Police Fund



The other significant revenue category, Other Sources, is budgeted at \$88.3 thousand, and represents only 2.55% of the total fund revenue budget. To date, the city has received \$5.7 thousand (6.41% of budget) and is up by \$1.0 thousand (21.65%) from the same one-month period in 2019.

Expenditures – The Police fund has a total appropriated expenditure budget for 2019 of approximately \$3.69 million. Total spending through January 31 is approximately \$361.1 thousand and is equal to 9.77% of budget. Excluding interfund transfers of \$22.5 thousand, total spending is equal to 9.22% of budget. Including encumbrances (e.g., purchase orders) of \$921.0 thousand in the total results in total spending equal to 34.30% of budget. Compared to the same one-month period in 2019 (and excluding transfers), the total is down by \$14.3 thousand (4.05%) and was due to reduced spending in the Contractual Services category, slightly offset by reduced spending in the General Operating and Capital Outlay categories.



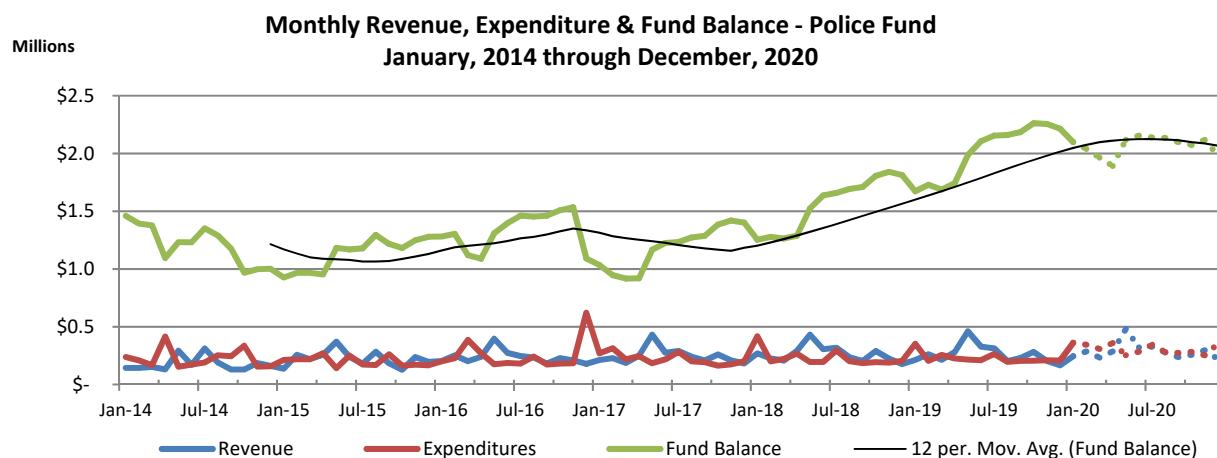
Salaries, wages and other employee-related costs represent the largest expense category with a 2020 budget of \$2.57 million, or 69.65% of the fund's budget. Spending through January 31 was \$289.5 thousand, or 11.25% of budget. The negative budget variance (\$75.1 thousand above budget) is primarily the result of the city funding a greater share of the 2020 employee HRA accounts early in the year and the increased cost of the insurance premiums. This is expected as the city pays for the first dollars (\$1,500/\$3,000) of employee and dependent medical insurance claims. Spending in this category is up by \$2.5 thousand (0.86%) from the level in 2019.

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 2020 budget of \$627.2 thousand, or 16.98% of the total fund expenditure budget. Year to-date spending in this category is \$26.8 thousand, or 4.27% of budget and is up by \$5.8 thousand (27.57%) from the same one-month period in 2019.

Spending on capital equipment is another significant expense category in the Police fund. The 2020 budget in this category is \$223.5 thousand (6.05% 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 \$10.2 thousand (4.57% of budget) and is up by \$10.2 thousand (100%) from the same one-month period in 2019.

The approved 2019 budget in the Police fund includes an interfund transfer of \$22.5 thousand. The purpose of the transfer is to provide funding to the Debt Service (401) fund to meet the department's financial obligations on the LGIF loan for the construction of the MARCS tower. This transfer was completed during the month of January.

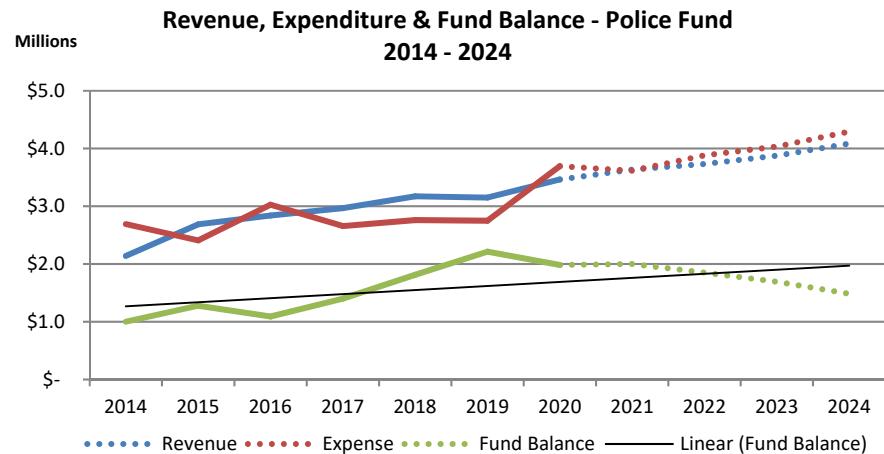
Fund Balance – The Police fund is the primary operating account for the city from which expenses associated with the operation of the city's Police department are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to 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 2014. 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 2014 but has seen growth since early-2017. In general, 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 starting in 2020 and continuing to do so through 2024 (see chart at right). This chart has been updated with the approved 2020 budget data through 2024.



CITY OF PATASKALA, OHIO
JANUARY 2020 YTD ANALYSIS - Police Fund (208)

		YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2019	2019 Budget	YTD Uncollected Balance	% Collected	YTD 2020 H/(L) YTD 2019	% H/(L)
Beginning Fund Balance		\$ 2,213,866	\$ 2,213,866			\$ 1,812,715	\$ 1,812,715				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	238,588	3,340,174	3,101,586	7.14%	208,040	3,036,521	2,828,481	6.85%	30,548	14.68%
	Total Taxes	\$ 238,588	\$ 3,340,174	\$ 3,101,586	7.14%	\$ 208,040	\$ 3,036,521	\$ 2,828,481	6.85%	\$ 30,548	14.68%
Intergovernmental	State-Shared Revenues	\$ -	\$ 9,200	\$ 9,200	0.00%	\$ -	\$ 9,000	\$ 9,000	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	16,689	16,689	0.00%	-	16,689	16,689	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ 25,889	\$ 25,889	0.00%	\$ -	\$ 25,689	\$ 25,689	0.00%	\$ -	0.00%
Charges for Service	General Government Fees	\$ 624	\$ 9,100	\$ 8,476	6.86%	\$ 310	\$ 9,100	\$ 8,790	3.40%	\$ 315	101.63%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 624	\$ 9,100	\$ 8,476	6.86%	\$ 310	\$ 9,100	\$ 8,790	3.40%	\$ 315	101.63%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	35	500	465	7.00%	-	500	500	0.00%	35	100.00%
	Total Fines, Licenses & Permits	\$ 35	\$ 500	\$ 465	7.00%	\$ -	\$ 500	\$ 500	0.00%	\$ 35	100.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 4,594	\$ 12,263	\$ 7,669	37.46%	\$ 4,038	\$ 16,350	\$ 12,312	24.70%	\$ 555	13.75%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	1,065	76,000	74,935	1.40%	613	76,000	75,387	0.81%	452	73.66%
	Total Other Sources	\$ 5,658	\$ 88,263	\$ 82,604	6.41%	\$ 4,651	\$ 92,350	\$ 87,699	5.04%	\$ 1,007	21.65%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 244,905	\$ 3,463,926	\$ 3,219,020	7.07%	\$ 213,001	\$ 3,164,160	\$ 2,951,159	6.73%	\$ 31,904	14.98%
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	\$ 244,905	\$ 3,463,926	\$ 3,219,020	7.07%	\$ 213,001	\$ 3,164,160	\$ 2,951,159	6.73%	\$ 31,904	14.98%

		YTD 2020	2020 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2019	YTD 2020 H/(L) YTD 2019	% H/(L)	
EXPENDITURE & ENCUMBRANCES												
Salary & Related		\$ 289,462	\$ 2,573,277	\$ 2,283,815	88.75%	\$ 437,533	\$ 1,846,282	71.75%	\$ 286,990	\$ 2,472	0.86%	
Contractual Services		12,144	248,123	235,979	95.11%	109,302	126,676	51.05%	44,872	(32,728)	-72.94%	
General Operating		26,789	627,230	600,442	95.73%	193,055	407,387	64.95%	20,998	5,790	27.57%	
Capital Outlay		10,190	223,475	213,285	95.44%	181,067	32,218	14.42%	-	10,190	100.00%	
Debt Service		-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances		22,500	22,500	-	0.00%	-	-	0.00%	-	22,500	100.00%	
	Grand Total Expenditures	\$ 361,085	\$ 3,694,605	\$ 3,333,520	90.23%	\$ 920,957	\$ 2,412,563	65.30%	\$ 352,861	\$ 8,224	2.33%	
Adjustments:												
	- Interfund transfers & advances	\$ (22,500)	\$ (22,500)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ (22,500)	100.00%	
	Total Adjustments	\$ (22,500)	\$ (22,500)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ (22,500)	100.00%	
	Adjusted Grand Total Expenditures	\$ 338,585	\$ 3,672,105	\$ 3,333,520	90.78%	\$ 920,957	\$ 2,412,563	65.70%	\$ 352,861	\$ (14,276)	-4.05%	
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 2,097,686	\$ 1,983,187		53.68%		\$ 1,176,729			\$ 1,672,855	\$ 424,831	25.40%

CITY OF PATASKALA, OHIO
 2020 REVENUE BUDGET ANALYSIS - Police Fund (208)
 THROUGH JANUARY 31, 2020

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	\$ 244,905.33	\$ 3,463,925.50	\$ 3,219,020.17	\$ -	\$ 3,463,925.50
Taxes	\$ 238,587.93	\$ 3,340,174.00	\$ 3,101,586.07	\$ -	\$ 3,340,174.00
Income Taxes	\$ 238,587.93	\$ 3,340,174.00	\$ 3,101,586.07	\$ -	\$ 3,340,174.00
Intergovernmental	\$ -	\$ 25,889.00	\$ 25,889.00	\$ -	\$ 25,889.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ -	\$ 16,689.00	\$ 16,689.00	\$ -	\$ 16,689.00
State-Shared Revenues	\$ -	\$ 9,200.00	\$ 9,200.00	\$ -	\$ 9,200.00
Charges for Service	\$ 624.15	\$ 9,100.00	\$ 8,475.85	\$ -	\$ 9,100.00
General Government Fees	\$ 624.15	\$ 9,100.00	\$ 8,475.85	\$ -	\$ 9,100.00
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ 35.00	\$ 500.00	\$ 465.00	\$ -	\$ 500.00
Other Fines & Forfeitures	\$ 35.00	\$ 500.00	\$ 465.00	\$ -	\$ 500.00
Miscellaneous Revenue	\$ 5,658.25	\$ 88,262.50	\$ 82,604.25	\$ -	\$ 88,262.50
Investment Income	\$ 4,593.57	\$ 12,262.50	\$ 7,668.93	\$ -	\$ 12,262.50
Other Miscellaneous Revenue	\$ 1,064.68	\$ 76,000.00	\$ 74,935.32	\$ -	\$ 76,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 244,905.33	\$ 3,463,925.50	\$ 3,219,020.17	\$ -	\$ 3,463,925.50

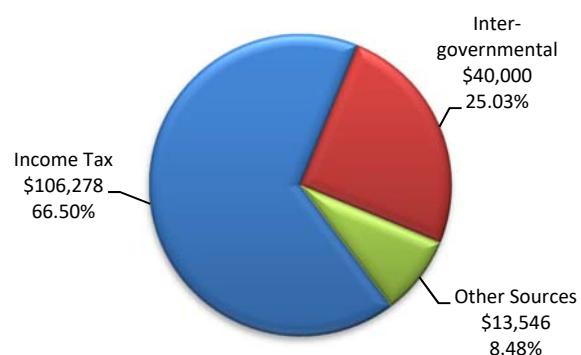
CITY OF PATASKALA, OHIO
 2020 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2020

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	\$ 361,084.96	\$ 920,956.95	\$ 3,694,604.65	\$ 2,412,562.74	\$ 3,458,121.00	\$ 236,483.65	\$ -
General Government	\$ 3,180.40	\$ 53,166.39	\$ 136,080.35	\$ 79,733.56	\$ 134,228.00	\$ 1,852.35	\$ -
Salary & Related	\$ -	\$ -	\$ 6,728.00	\$ 6,728.00	\$ 6,728.00	\$ -	\$ -
Contractual Services	\$ 3,180.40	\$ 52,971.43	\$ 119,157.39	\$ 63,005.56	\$ 117,500.00	\$ 1,657.39	\$ -
General Operating	\$ -	\$ 194.96	\$ 10,194.96	\$ 10,000.00	\$ 10,000.00	\$ 194.96	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 5,678.50	\$ 8,204.50	\$ 53,383.00	\$ 39,500.00	\$ 49,500.00	\$ 3,883.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 5,678.50	\$ 8,204.50	\$ 53,383.00	\$ 39,500.00	\$ 49,500.00	\$ 3,883.00	\$ -
Finance	\$ 22,426.03	\$ 25,840.11	\$ 299,070.88	\$ 250,804.74	\$ 294,850.00	\$ 4,220.88	\$ -
Salary & Related	\$ 8,954.46	\$ 12,489.62	\$ 87,970.58	\$ 66,526.50	\$ 86,357.00	\$ 1,613.58	\$ -
Contractual Services	\$ 1,120.13	\$ 12,404.86	\$ 17,535.81	\$ 4,010.82	\$ 15,383.00	\$ 2,152.81	\$ -
General Operating	\$ 12,351.44	\$ 945.63	\$ 193,564.49	\$ 180,267.42	\$ 193,110.00	\$ 454.49	\$ -
Parks, Lands & Municipal Facilities	\$ 2,795.71	\$ 59,581.28	\$ 109,876.99	\$ 47,500.00	\$ 90,100.00	\$ 19,776.99	\$ -
Contractual Services	\$ 1,425.00	\$ 16,338.28	\$ 27,163.28	\$ 9,400.00	\$ 27,100.00	\$ 63.28	\$ -
General Operating	\$ 1,370.71	\$ 43,150.00	\$ 82,620.71	\$ 38,100.00	\$ 63,000.00	\$ 19,620.71	\$ -
Capital Outlay	\$ -	\$ 93.00	\$ 93.00	\$ -	\$ -	\$ 93.00	\$ -
Police	\$ 304,504.32	\$ 774,164.67	\$ 3,073,693.43	\$ 1,995,024.44	\$ 2,866,943.00	\$ 206,750.43	\$ -
Salary & Related	\$ 280,507.57	\$ 425,043.30	\$ 2,478,578.02	\$ 1,773,027.15	\$ 2,412,103.00	\$ 66,475.02	\$ -
Contractual Services	\$ 740.31	\$ 19,383.12	\$ 30,883.43	\$ 10,760.00	\$ 26,400.00	\$ 4,483.43	\$ -
General Operating	\$ 13,066.44	\$ 148,764.25	\$ 340,849.98	\$ 179,019.29	\$ 296,998.00	\$ 43,851.98	\$ -
Capital Outlay	\$ 10,190.00	\$ 180,974.00	\$ 223,382.00	\$ 32,218.00	\$ 131,442.00	\$ 91,940.00	\$ -
Transfers & Advances	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -
Transfers & Advances	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -
Grand Total	\$ 361,084.96	\$ 920,956.95	\$ 3,694,604.65	\$ 2,412,562.74	\$ 3,458,121.00	\$ 236,483.65	\$ -

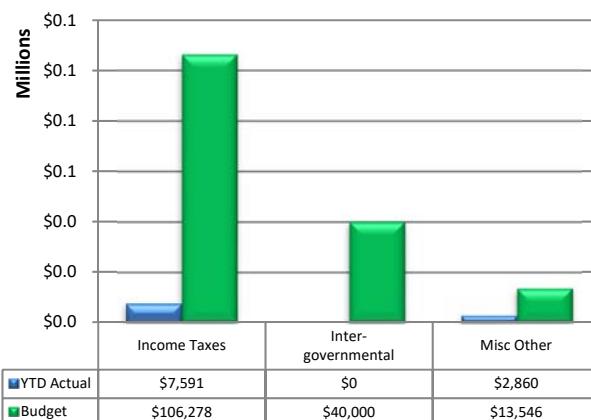
Capital Improvements Fund (301)

Revenue – The Capital Improvements Fund has a 2020 revenue budget of approximately \$168.8 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 \$10.5 thousand, which represents 6.19% of budget. Excluding the impact of \$48.0 thousand in grant/loan from the equation results in a collection rate of 8.65% of budget. The adjusted one-month total is somewhat higher than budget and is due to above-budget income tax collections. The fund is slated to receive a 1.75% allocation of income tax revenues in 2020, which is down from the 9.5% allocation rate to the fund in 2019.

**Capital Improvements Fund
Revenue Budget by Source**



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



In 2020, other than \$48.0 thousand in ODNR grant funding for the Karr Park improvements project, income taxes are the primary external revenue source for the Capital Improvements fund. Income tax collections in January were \$7.6 thousand and represent 7.14% of the 2020 budget. Collections are down by \$30.8 thousand (80.22%) when compared to the same period in 2019. In 2019, the January collections were equal to 6.93% of the full-year collections, and in 2018 the rate was 7.57%. The decrease in the fund's 2020 allocation rate from 9.5% to 1.75% had the effect of reducing the revenue credited to the fund by \$33.6 thousand. However, the overall higher level of collections in January resulted in an increase of \$2.8 thousand. The net impact of these variances is the overall decrease in fund revenue of \$30.8 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different

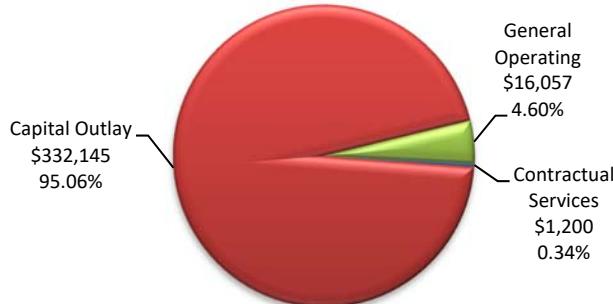
**Income Tax Collections
Capital Improvements Fund**



allocation rates into consideration, the fund would have received \$0.5 thousand (7.39%) more in 2020 than 2019 had the allocation rate not been changed, and collections would have only been \$25 (0.33%) lower than 2018 collections.

Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2020 of approximately \$349.4 thousand. Total spending through January 31 was \$0.4 thousand and is equal to 0.11% of the budget. Including encumbrances (e.g., purchase orders) of \$132.3 thousand in the total results in total spending equal to 37.99% of budget. Compared to the same one-month period in 2019 (and excluding transfers), the total is down by \$1.6 thousand (80.62%) and is due to reduced spending in the General Operating category.

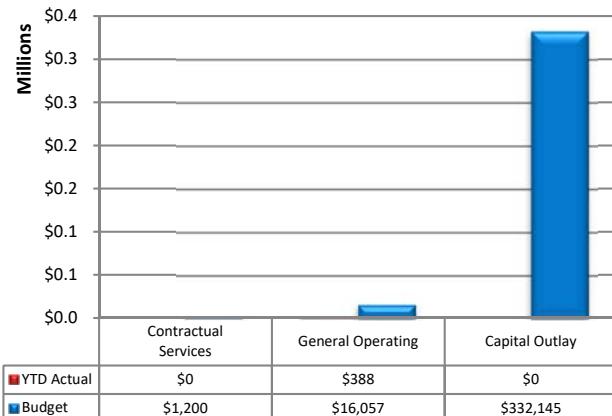
Capital Fund Budget by Category



Capital Improvements Fund Spending

Budget vs YTD Actual

(excludes encumbrances)



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2020 budget in this category is \$332.1 thousand, (95.06% of budget), and provides funding for the construction of a number of infrastructure improvements. Spending through January 31 was \$0 thousand and represents 0% of the category's budget. The primary planned expenditures in this category are related to the intersection improvements and Karr Park improvement projects. The list of projects include es the following: (*asterisk indicates projects funded by prior-year carryover encumbrances)

Project Name	2020 Budget	Spent and/or Encumbered	Unspent or Uncommitted
SR-310 Improvements project retainage*	\$9,794	\$9,794	\$0
Mink Street Improvements – Phase II ROW Acquisition*	105,698	105,698	0
Town Hall improvements and repairs*	11,874	11,874	0
Taylor Road/Cleveland Road Trail ROW work*	3,779	3,779	0
Town Hall improvements and repairs	60,000	0	60,000
Karr Park improvements	86,000	0	86,000
Intersection improvements	40,000	0	40,000
Broad Street intersection pedestrian improvements	15,000	0	15,000
GRAND TOTAL	\$332,145	\$131,145	\$201,000

General Operating is another expense category in the Capital Improvements fund. The 2020 budget in this category is \$16.1 thousand (4.60% of budget) and provides for other non-capital operating expenditures

incurred by the fund. Spending through January 31 was \$0.4 thousand and represents 2.41% 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	2020 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Income tax collection fees and taxpayer refunds	\$6,057	\$388	\$5,669
Other miscellaneous park improvements	10,000	0	10,000
GRAND TOTAL	\$16,057	\$388	\$15,669

Contractual services is the other remaining major expense category in the general fund. The 2019 budget in this category is \$1.2 thousand (0.34% of budget) and provides for non-employee personal services, principally engineering and construction inspection services. Spending through January 31 was \$0 and there have been no purchase orders issued yet in this category. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large 'chunks' to the vendors and consultants when the services are provided. We monitor this category closely throughout the year to ensure that spending remains within the approved budget. The projects planned in this category for 2020 include the following:

Project Name	2020 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Miscellaneous park maintenance services	\$1,200	\$0	\$1,200
GRAND TOTAL	\$1,200	\$0	\$1,200

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 2019 with an unencumbered balance of \$1.25 million, which was up by \$379.4 thousand (43.8%) from FY 2018 and equal to 359% of FY 2019 spending. In comparison, the 2020 budget projects a year-end fund balance of \$1.20 million, which would equate to a reserve ratio equal to 342.9% of expenditures. The lower ratio at year-end 2020 is the result of reduced revenue allocations and increased spending planned from this fund during the year.

CITY OF PATASKALA, OHIO
JANUARY 2020 YTD ANALYSIS - Capital Improvements Fund (301)

	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2019	2019 Budget	YTD Uncollected Balance	% Collected	YTD 2020 H/(L) YTD 2019	% H/(L)
Beginning Fund Balance	\$ 1,378,558	\$ 1,378,558			\$ 996,259	\$ 996,259				
REVENUE										
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ - 0.00%
	Income Taxes	\$ 7,591	\$ 106,278	\$ 98,687	7.14%	\$ 38,376	\$ 560,135	\$ 521,759	6.85%	\$ (30,785) -80.22%
	Total Taxes	\$ 7,591	\$ 106,278	\$ 98,687	7.14%	\$ 38,376	\$ 560,135	\$ 521,759	6.85%	\$ (30,785) -80.22%
Intergovernmental	State-Shared Revenues	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ -	\$ 500	\$ 500	0.00%	\$ - 0.00%
	Grants & Loans	\$ -	\$ 48,000	\$ 48,000	0.00%	\$ -	\$ 118,579	\$ 118,579	0.00%	\$ - 0.00%
	Other Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ - 0.00%
	Total Intergovernmental	\$ -	\$ 49,000	\$ 49,000	0.00%	\$ -	\$ 119,079	\$ 119,079	0.00%	\$ - 0.00%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ - 0.00%
	Utility Charges	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ - 0.00%
	Other Service Charges	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ - 0.00%
	Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ - 0.00%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ - 0.00%
	Other Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ - 0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ - 0.00%
Special Assessments	Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ - 0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ - 0.00%
Other Sources	Investment Income	\$ 2,860	\$ 13,546	\$ 10,686	21.12%	\$ 2,219	\$ 20,840	\$ 18,621	10.65%	\$ 641 28.88%
	Unused	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ - 0.00%
	Proceeds from Debt Issuance	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ - 0.00%
	Unused	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ - 0.00%
	Other Miscellaneous Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ - 0.00%
	Total Other Sources	\$ 2,860	\$ 13,546	\$ 10,686	21.12%	\$ 2,219	\$ 20,840	\$ 18,621	10.65%	\$ 641 28.88%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 11,811	\$ 11,811	0.00%	\$ - 0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 11,811	\$ 11,811	0.00%	\$ - 0.00%
	Grand Total Revenue	\$ 10,452	\$ 168,824	\$ 158,372	6.19%	\$ 40,596	\$ 711,865	\$ 671,269	5.70%	\$ (30,144) -74.25%
Adjustments:										
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (11,811)	\$ 11,811	-100.00%	\$ - 0.00%
		\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ - 0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (11,811)	\$ 11,811	-100.00%	\$ - 0.00%
	Adjusted Grand Total Revenue	\$ 10,452	\$ 168,824	\$ 158,372	6.19%	\$ 40,596	\$ 700,054	\$ 659,458	5.80%	\$ (30,144) -74.25%

	YTD 2020	2020 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2019	YTD 2020 H/(L) YTD 2019	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ - 0.00%	\$ - 0.00%	
Contractual Services	\$ -	\$ 1,200	\$ 1,200	-100.00%	\$ 1,200	\$ -	0.00%	\$ -	\$ - 0.00%	\$ - 0.00%	
General Operating	\$ 388	\$ 16,057	\$ 15,669	97.59%	\$ -	\$ 15,669	97.59%	\$ 2,000	\$ (1,612) -80.62%	\$ - 0.00%	
Capital Outlay	\$ -	\$ 332,145	\$ 332,145	-100.00%	\$ 131,145	\$ 201,000	60.52%	\$ -	\$ - 0.00%	\$ - 0.00%	
Debt Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ - 0.00%	\$ - 0.00%	
Transfers & Advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ - 0.00%	\$ - 0.00%	
Grand Total Expenditures	\$ 388	\$ 349,402	\$ 349,014	99.89%	\$ 132,345	\$ 216,669	62.01%	\$ 2,000	\$ (1,612) -80.62%		
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ - 0.00%	\$ - 0.00%	
	Total Adjustments	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ - 0.00%		
	Adjusted Grand Total Expenditures	\$ 388	\$ 349,402	\$ 349,014	99.89%	\$ 132,345	\$ 216,669	62.01%	\$ 2,000	\$ (1,612) -80.62%	
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,388,622	\$ 1,197,980	342.87%		\$ 1,256,277		\$ 1,034,855	\$ 353,767	34.19%	

CITY OF PATASKALA, OHIO
2020 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (301)
THROUGH JANUARY 31, 2020

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	\$ 10,451.81	\$ 168,824.00	\$ 158,372.19	\$ -	\$ 168,824.00
Taxes	\$ 7,591.43	\$ 106,278.00	\$ 98,686.57	\$ -	\$ 106,278.00
Income Taxes	\$ 7,591.43	\$ 106,278.00	\$ 98,686.57	\$ -	\$ 106,278.00
Intergovernmental	\$ -	\$ 49,000.00	\$ 49,000.00	\$ -	\$ 49,000.00
Grants & Loans	\$ -	\$ 48,000.00	\$ 48,000.00	\$ -	\$ 48,000.00
State-Shared Revenues	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
Miscellaneous Revenue	\$ 2,860.38	\$ 13,546.00	\$ 10,685.62	\$ -	\$ 13,546.00
Investment Income	\$ 2,860.38	\$ 13,546.00	\$ 10,685.62	\$ -	\$ 13,546.00
Other Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 10,451.81	\$ 168,824.00	\$ 158,372.19	\$ -	\$ 168,824.00

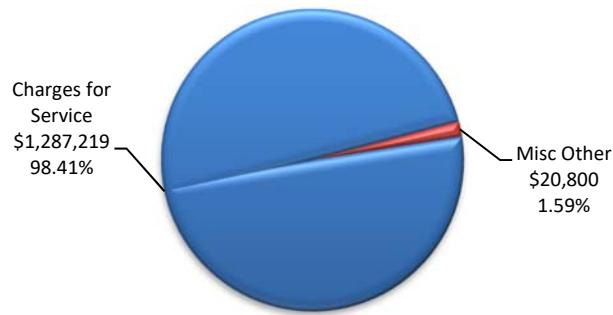
CITY OF PATASKALA, OHIO
 2020 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2020

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	\$ 387.62	\$ 142,344.54	\$ 349,401.54	\$ 206,669.38	\$ 217,057.00	\$ 132,344.54	\$ -
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 387.62	\$ -	\$ 6,057.00	\$ 5,669.38	\$ 6,057.00	\$ -	\$ -
General Operating	\$ 387.62	\$ -	\$ 6,057.00	\$ 5,669.38	\$ 6,057.00	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ -	\$ 26,853.24	\$ 172,853.24	\$ 146,000.00	\$ 156,000.00	\$ 16,853.24	\$ -
Contractual Services	\$ -	\$ 1,200.00	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ -
General Operating	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ 15,653.24	\$ 161,653.24	\$ 146,000.00	\$ 146,000.00	\$ 15,653.24	\$ -
Public Service	\$ -	\$ 115,491.30	\$ 170,491.30	\$ 55,000.00	\$ 55,000.00	\$ 115,491.30	\$ -
Capital Outlay	\$ -	\$ 115,491.30	\$ 170,491.30	\$ 55,000.00	\$ 55,000.00	\$ 115,491.30	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 387.62	\$ 142,344.54	\$ 349,401.54	\$ 206,669.38	\$ 217,057.00	\$ 132,344.54	\$ -

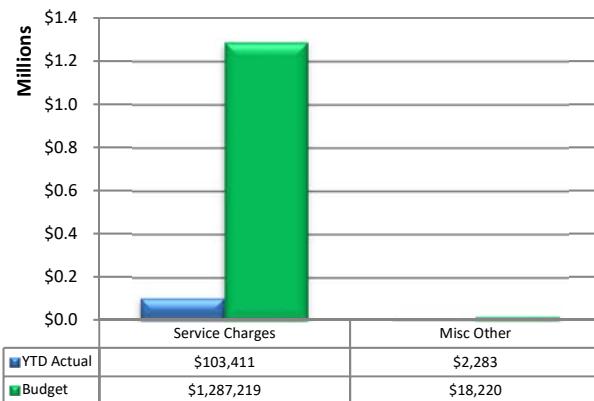
Water Operations Fund (601)

Revenue – The Water Operations fund's primary revenue sources are charges for service and other sources, and it has a 2020 revenue budget of approximately \$1.31 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$105.7 thousand, which represents 8.08% of budget. The total revenue amount is up by \$2.8 thousand (2.76%) when compared against the same one-month period in 2019.

**Water Fund Revenue
Budget by Source**



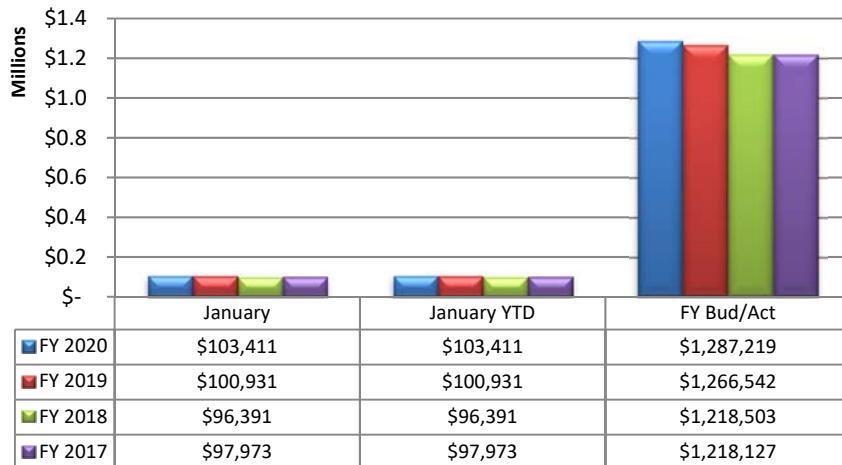
**Water Fund Revenue
Budget vs YTD Actual**



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 \$103.4 thousand, or 8.03% of budget. In

comparison, collections for the same one-month period in 2019 were \$100.9 and were about 7.97% of full-year collections. The 2020 collections amount to date represents an increase of \$2.5 thousand (2.46%) in 2020 over the 2019 collections.

Usage Fee Collections - Water Fund



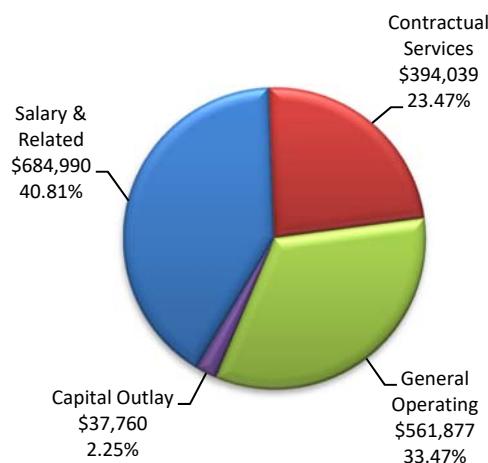
account for investment income, as well as any other miscellaneous non-usage related fees and charges.

Expenditures – The Water Operations fund has a total appropriated expenditure budget for 2020 of nearly \$1.68 million. Total spending through January 31 was approximately \$112.5 thousand, or 6.70% of budget. Including encumbrances (e.g., purchase orders) of \$726.0 thousand in the total results in total committed spending equal to 49.95% of budget. Compared to the same one-month period in 2019 (and

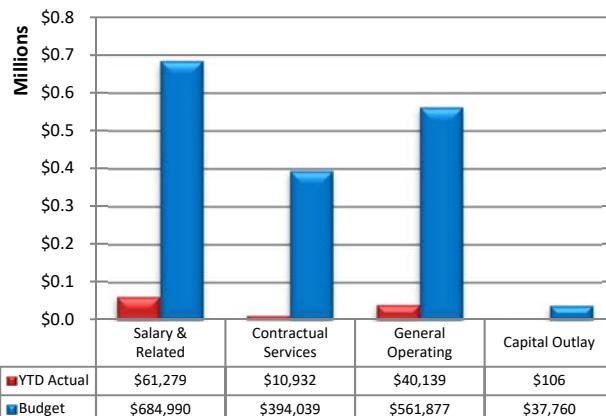
The other category, Other Sources has a 2019 budget of \$20.8 thousand. These revenues vary widely in nature and are relatively insignificant to the total. To date, the city has received \$2.3 thousand and

excluding transfers), the total is down by \$0.6 thousand (0.54%) and is due primarily to decreased spending in the Contractual Services category.

Water Fund Expense Budget by Category



Water Fund Spending Budget vs YTD Actual (excludes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2020 budget of \$685.0 thousand, or 40.81% of the fund's budget. Spending through January 31 was \$61.3 thousand and is equal to 8.95% of budget. The negative budget variance (\$4.2 thousand above budget) is primarily the result of the city funding a greater share of the 2020 employee HRA accounts early in the year and the increased cost of the insurance premiums. This is expected as the city pays for the first dollars (\$1,500/\$3,000) of employee and dependent medical insurance claims. Spending in this category is up by \$10.4 thousand (20.34%) from the level in 2019 and is the result of the there being 3 pay periods in 2020 versus the 2 pay periods in 2019.

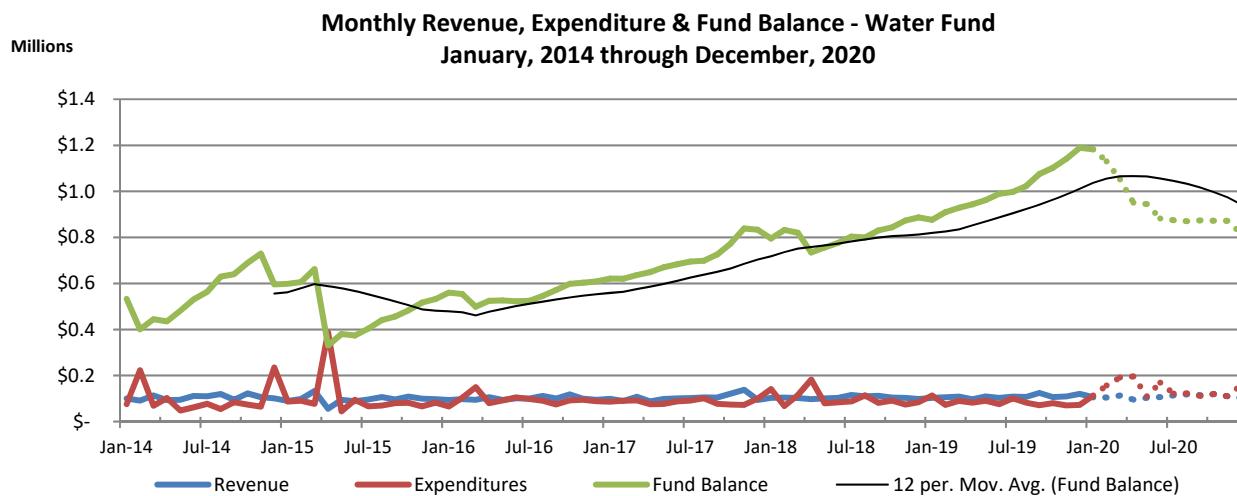
General operating expenses represent the other major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2020 budget of \$561.9 thousand, or 33.47% of the fund budget. Spending through January 31 was \$40.1 thousand, or 7.14% of budget. Including encumbrances of \$424.6 thousand in the calculation results in a total spending commitment of \$464.7 thousand, or 82.70% of budget. Many of these 2020 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances. Spending in this category is up by \$13.4 thousand (49.88%) when compared to the same one-month period in 2019 and is due to increased spending on supplies/materials (up \$7.6 thousand) and increased utility usage (up \$4.8 thousand).

The approved 2020 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. The last time this was required was in 2018. Prior to that, the operating budgets did not provide for any interfund transfers during the previous 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?).

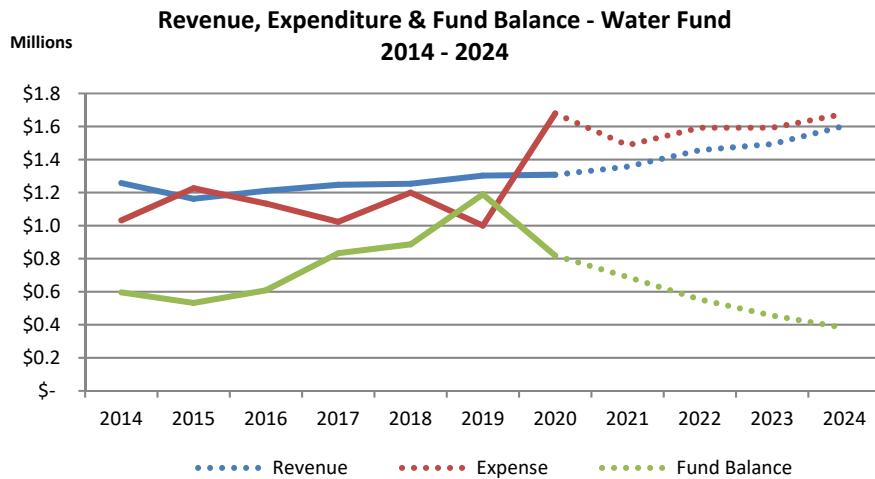
The chart below plots revenue, expenditures and fund balance since January 2014. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart.



The fund ended 2019 with an unencumbered fund balance of \$1.0 million, which is \$201.4 thousand (25.02%) higher than year-end 2018 and is equal to 85.07% of FY 2019 spending. In contrast, the FY 2020 budget projects a year-end fund balance of \$818.6 thousand, which would equate to a reserve ratio equal to 48.77% of expenditures. The fund ended 2018 with an unencumbered fund balance of \$805.1 thousand, an increase of \$58.7 thousand (7.87%) from year-end 2017.

As you can see from the chart above, the balance in the Water Utility fund has been fluctuating between \$330 thousand and \$1.19 million. 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 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 negatively sloped.

During 2019, the year-end balance in the fund increased to approximately \$1.19 million. From 2020 through 2024, however, the fund balance is expected to decline to \$381.5 thousand at the end of FY 2024 (see chart at right). This chart has been updated with the approved 2020 budget data through 2024.



CITY OF PATASKALA, OHIO
JANUARY 2020 YTD ANALYSIS - Water Fund (601)

		YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2019	2019 Budget	YTD Uncollected Balance	% Collected	YTD 2020 H/(L) YTD 2019	% H/(L)
Beginning Fund Balance		\$ 1,189,334	\$ 1,189,334			\$ 886,831	\$ 886,831				
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	103,411	1,287,219	1,183,809	8.03%	100,931	1,209,736	1,108,805	8.34%	2,480	2.46%
	Other Service Charges	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Charges for Service	\$ 103,411	\$ 1,287,219	\$ 1,183,809	8.03%	\$ 100,931	\$ 1,209,736	\$ 1,108,805	8.34%	\$ 2,480	2.46%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 2,159	\$ 10,800	\$ 8,641	19.99%	\$ 1,780	\$ 8,220	\$ 6,440	21.66%	\$ 379	21.29%
	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	123	10,000	9,877	1.23%	138	10,000	9,862	1.38%	(15)	-10.67%
	Total Other Sources	\$ 2,283	\$ 20,800	\$ 18,517	10.97%	\$ 1,918	\$ 18,220	\$ 16,302	10.53%	\$ 364	18.98%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 105,693	\$ 1,308,019	\$ 1,202,326	8.08%	\$ 102,849	\$ 1,227,956	\$ 1,125,107	8.38%	\$ 2,844	2.76%
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	\$ 105,693	\$ 1,308,019	\$ 1,202,326	8.08%	\$ 102,849	\$ 1,227,956	\$ 1,125,107	8.38%	\$ 2,844	2.76%

		YTD 2020	2020 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2019	YTD 2020 H/(L) YTD 2019	% H/(L)
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ 61,279	\$ 684,990	\$ 623,711	91.05%	\$ 113,404	\$ 510,308	74.50%	\$ 50,922	\$ 10,357	20.34%	
Contractual Services	10,932	394,039	383,107	97.23%	187,622	195,485	49.61%	35,173	(24,241)	-68.92%	
General Operating	40,139	561,877	521,739	92.86%	424,551	97,188	17.30%	26,781	13,358	49.88%	
Capital Outlay	106	37,760	37,654	99.72%	464	37,190	98.49%	190	(84)	-44.23%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Grand Total Expenditures	\$ 112,456	\$ 1,678,667	\$ 1,566,211	93.30%	\$ 726,041	\$ 840,170	50.05%	\$ 113,066	\$ (611)	-0.54%	
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 112,456	\$ 1,678,667	\$ 1,566,211	93.30%	\$ 726,041	\$ 840,170	50.05%	\$ 113,066	\$ (611)	-0.54%
Ending Fund Balance	(based on non-adjusted expenditures)			\$ 1,182,571	\$ 818,686		\$ 456,530		\$ 876,614	\$ 305,957	34.90%
					48.77%						

CITY OF PATASKALA, OHIO
2020 REVENUE BUDGET ANALYSIS - Water Operations Fund (601)
THROUGH JANUARY 31, 2020

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	\$ 105,693.01	\$ 1,308,019.00	\$ 1,202,325.99	\$ -	\$ 1,308,019.00
Charges for Service	\$ 103,410.50	\$ 1,287,219.00	\$ 1,183,808.50	\$ -	\$ 1,287,219.00
Utility	\$ 103,410.50	\$ 1,287,219.00	\$ 1,183,808.50	\$ -	\$ 1,287,219.00
Miscellaneous Revenue	\$ 2,282.51	\$ 20,800.00	\$ 18,517.49	\$ -	\$ 20,800.00
Investment Income	\$ 2,159.07	\$ 10,800.00	\$ 8,640.93	\$ -	\$ 10,800.00
Other Miscellaneous Revenue	\$ 123.44	\$ 10,000.00	\$ 9,876.56	\$ -	\$ 10,000.00
Grand Total	\$ 105,693.01	\$ 1,308,019.00	\$ 1,202,325.99	\$ -	\$ 1,308,019.00

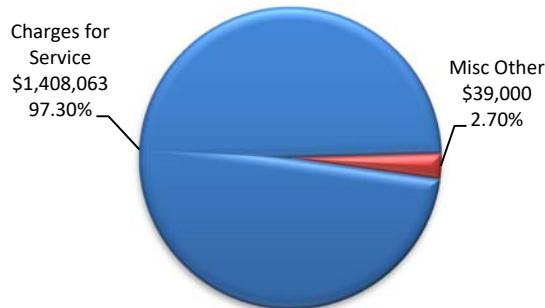
CITY OF PATASKALA, OHIO
 2020 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2020

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	\$ 112,455.54	\$ 726,041.18	\$ 1,678,666.84	\$ 840,170.12	\$ 1,501,824.00	\$ 176,842.84	\$ -
General Government	\$ 10,125.51	\$ 51,319.77	\$ 201,657.35	\$ 140,212.07	\$ 196,210.00	\$ 5,447.35	\$ -
Salary & Related	\$ 6,720.11	\$ 13,291.87	\$ 82,630.69	\$ 62,618.71	\$ 79,912.00	\$ 2,718.69	\$ -
Contractual Services	\$ 3,405.40	\$ 38,027.90	\$ 115,026.66	\$ 73,593.36	\$ 112,298.00	\$ 2,728.66	\$ -
General Operating	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -
Court & Legal	\$ 2,685.25	\$ 3,689.75	\$ 53,375.00	\$ 47,000.00	\$ 49,500.00	\$ 3,875.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 2,685.25	\$ 3,689.75	\$ 53,375.00	\$ 47,000.00	\$ 49,500.00	\$ 3,875.00	\$ -
Finance	\$ 8,185.40	\$ 20,898.07	\$ 96,043.52	\$ 66,960.05	\$ 92,461.00	\$ 3,582.52	\$ -
Salary & Related	\$ 7,183.08	\$ 10,077.53	\$ 70,375.41	\$ 53,114.80	\$ 69,147.00	\$ 1,228.41	\$ -
Contractual Services	\$ 699.70	\$ 9,874.87	\$ 22,493.58	\$ 11,919.01	\$ 20,594.00	\$ 1,899.58	\$ -
General Operating	\$ 302.62	\$ 945.67	\$ 3,174.53	\$ 1,926.24	\$ 2,720.00	\$ 454.53	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Utility	\$ 91,459.38	\$ 650,133.59	\$ 1,327,590.97	\$ 585,998.00	\$ 1,163,653.00	\$ 163,937.97	\$ -
Salary & Related	\$ 47,375.50	\$ 90,034.43	\$ 531,984.05	\$ 394,574.12	\$ 500,078.00	\$ 31,906.05	\$ -
Contractual Services	\$ 4,141.89	\$ 136,029.79	\$ 203,144.00	\$ 62,972.32	\$ 176,087.00	\$ 27,057.00	\$ -
General Operating	\$ 39,836.02	\$ 423,605.25	\$ 554,702.83	\$ 91,261.56	\$ 450,298.00	\$ 104,404.83	\$ -
Capital Outlay	\$ 105.97	\$ 464.12	\$ 37,760.09	\$ 37,190.00	\$ 37,190.00	\$ 570.09	\$ -
Grand Total	\$ 112,455.54	\$ 726,041.18	\$ 1,678,666.84	\$ 840,170.12	\$ 1,501,824.00	\$ 176,842.84	\$ -

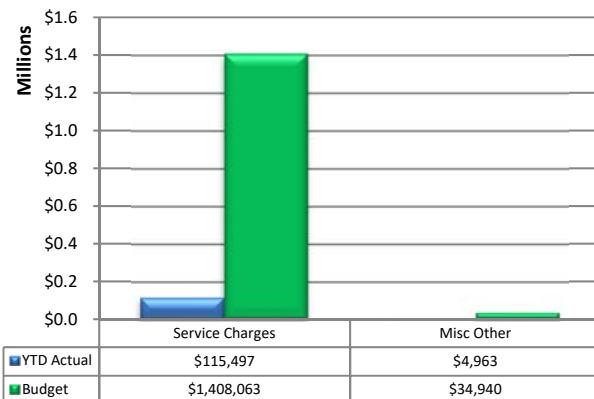
Sewer Operations Fund (651)

Revenue – The Sewer Operations fund's primary revenue sources are charges for service and other sources, and the fund has a 2020 revenue budget of approximately \$1.45 million. On a year-to-date basis, the fund has been credited with total revenue of approximately \$120.5 thousand, which represents 8.32% of budget. The total is up by \$2.0 thousand (1.70%) from the same one-month period in 2019.

**Sewer Fund Revenue
Budget by Source**



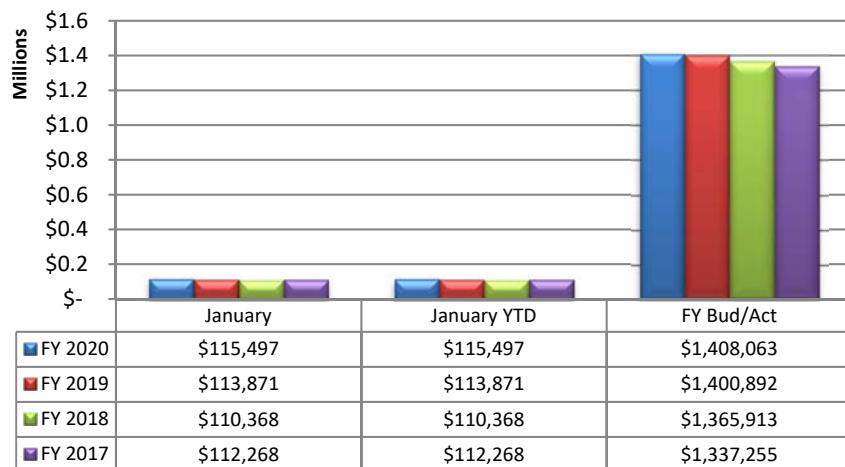
**Sewer Fund Revenue
Budget vs YTD Actual**



Charges for service represent the primary revenue category in this fund and have a 2020 budget of approximately \$1.41 million (97.30% of budget). Year-to-date revenues credited to the fund are

approximately \$115.5 thousand, or 8.20% of budget. In comparison, collections for the same one-month period in 2019 were \$113.9 thousand, an increase of \$1.6 thousand (1.43%) in 2020 over 2019 collections.

Usage Fee Collections - Sewer Fund

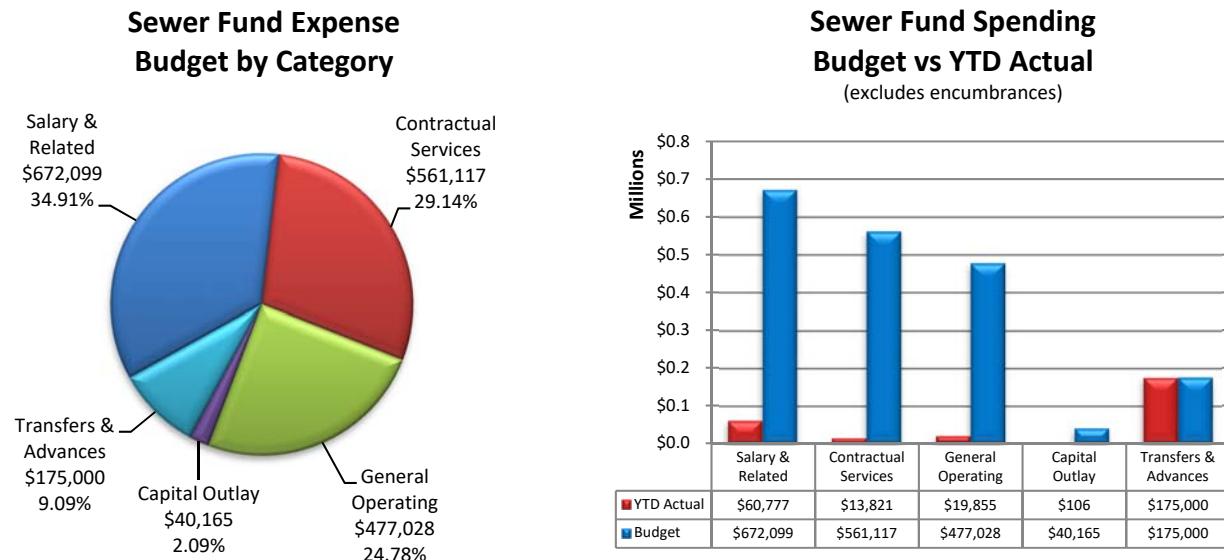


The other revenue category, Other Sources, has a 2020 budget of \$39.0 thousand. These revenues can vary widely and are not material to the total. To date, the city has

received \$5.0 thousand, which is \$0.4 thousand (8.45%) higher than FY 2019. 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 2020 of nearly \$1.93 million. Total spending through January 31 was approximately \$269.6 thousand, or 14.0% of budget. Including encumbrances (e.g., purchase orders) of \$680.5 thousand in the total results in total committed spending equal to 49.34% of budget. Compared to the same one-month period in 2019 (and excluding transfers), the total is down by \$31.9 thousand (25.22%) and is due primarily to decreased

spending in the Contractual Services and General Operating budget categories, partially offset by increased spending in the Salary & Related category.



For 2019, the largest expense budget category for the Sewer fund is salaries, wages and other employee-related costs with a budget of \$672.1 thousand, or 34.91% of the total fund budget. Spending through January 31 was \$60.8 thousand, or 9.04% of budget. The negative budget variance (\$4.8 thousand above budget) is primarily the result of the city funding a greater share of the 2020 employee HRA accounts early in the year and the increased cost of the insurance premiums. This is expected as the city pays for the first dollars (\$1,500/\$3,000) of employee and dependent medical insurance claims. Spending in this category is up by \$2.4 thousand (4.10%) from the level in 2019 and is the result of the city having 3 pay periods in 2020 versus 2 in 2019 partially offset by reallocation of wages between water and sewer.

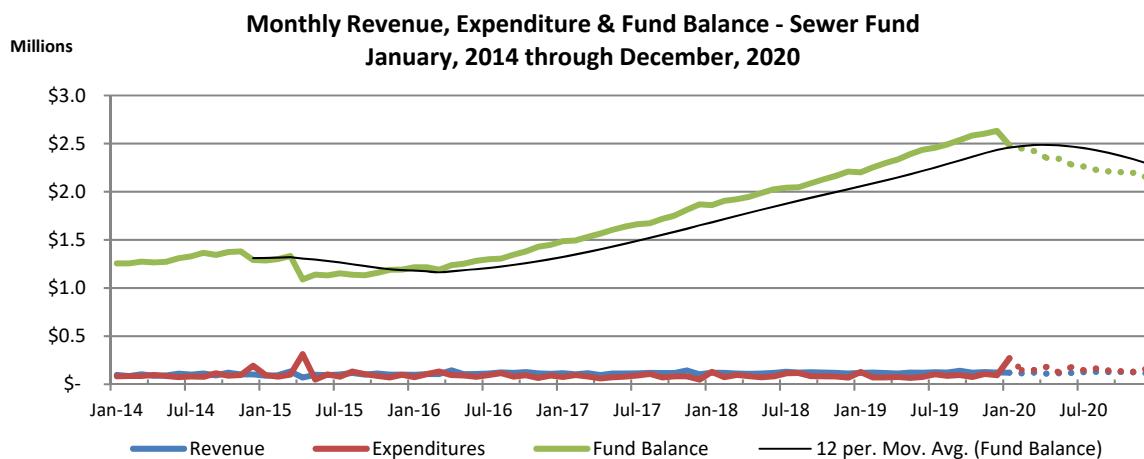
Contractual services is the next major expense category in the Sewer fund. The 2020 budget in this category is \$561.1 thousand (29.14% of budget) and provides for non-employee personal services. Spending through January 31 is \$13.8 thousand (2.46% of budget). Including encumbrances (e.g. purchase orders) in the total, results in a finding that 54.10% 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 2019 to ensure that spending remained within the approved budget and will continue to do so in 2020.

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 2020 budget of \$477.0 thousand, or 24.78% of the fund budget. Spending through January 31 was \$19.9 thousand, or 4.16% of budget. Including encumbrances (e.g., purchase orders) of \$273.4 thousand in the total results in a spending ratio of 61.48% of budget. Many of these 2020 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances. Compared to the same one-month period in 2019, spending in this category is down by \$6.0 thousand, or 23.32%.

The approved 2020 budget in the Sewer Operations fund included an interfund transfer of \$175,000 to the Sewer Debt Service (654) fund to meet the department’s obligations on the system’s portion of the outstanding utility-related debt. This is a significant change as there weren’t any authorized interfund

transfers in 2016 through 2019 for debt service funding support.

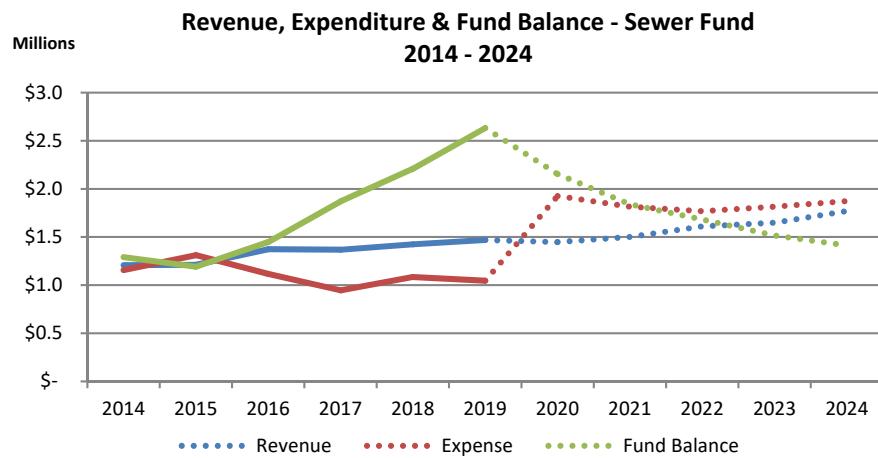
Fund Balance – The Sewer Operations fund is the primary operating account for the city from which expenses associated with the operation of the city's wastewater treatment operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used 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 2014. 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 2019 with an unencumbered fund balance of \$2.42 million, which was \$366.0 thousand (17.83%) higher than year-end 2018 and equal to 192.2% of FY 2019 spending (including carry over encumbrances). In contrast, the FY 2020 budget projects a year-end fund balance of \$2.15 million, which equates to a reserve ratio equal to 111.9% of expenditures. The fund ended 2018 with an unencumbered fund balance of \$2.05 million, an increase of \$344.4 thousand (20.15%) from 2017.

As you can see from the chart above, the balance in the Sewer Operations fund has been increasing consistently from 2015 through 2019. With the exception of periods in late-2014 and early-2015, revenues have tracked fairly closely to, or exceeded, revenues over the years covered by the graph, resulting in an upward sloping fund balance. The current forecast, however, calls for a significant decline in the fund in 2020.



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 2024 with a fund balance of \$1.41 million. The chart has been updated with the approved 2020 budget data through 2024.

CITY OF PATASKALA, OHIO
JANUARY 2020 YTD ANALYSIS - Sewer Fund (651)

		YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2019	2019 Budget	YTD Uncollected Balance	% Collected	YTD 2020 H/(L) YTD 2019	% H/(L)
Beginning Fund Balance		\$ 2,631,913	\$ 2,631,913			\$ 2,209,171	\$ 2,209,171				
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	115,497	1,408,063	1,292,566	8.20%	113,871	1,328,000	1,214,129	8.57%	1,626	1.43%
	Other Service Charges	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Charges for Service	\$ 115,497	\$ 1,408,063	\$ 1,292,566	8.20%	\$ 113,871	\$ 1,328,000	\$ 1,214,129	8.57%	\$ 1,626	1.43%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 4,778	\$ 26,500	\$ 21,722	18.03%	\$ 4,434	\$ 22,440	\$ 18,006	19.76%	\$ 343	7.74%
	Proceeds from Debt Issuance	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Miscellaneous Income	185	12,500	12,315	1.48%	141	12,500	12,359	1.13%	43	30.61%
	Total Other Sources	\$ 4,963	\$ 39,000	\$ 34,038	12.72%	\$ 4,576	\$ 34,940	\$ 30,364	13.10%	\$ 387	8.45%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 120,459	\$ 1,447,063	\$ 1,326,604	8.32%	\$ 118,447	\$ 1,362,940	\$ 1,244,493	8.69%	\$ 2,012	1.70%
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	\$ 120,459	\$ 1,447,063	\$ 1,326,604	8.32%	\$ 118,447	\$ 1,362,940	\$ 1,244,493	8.69%	\$ 2,012	1.70%

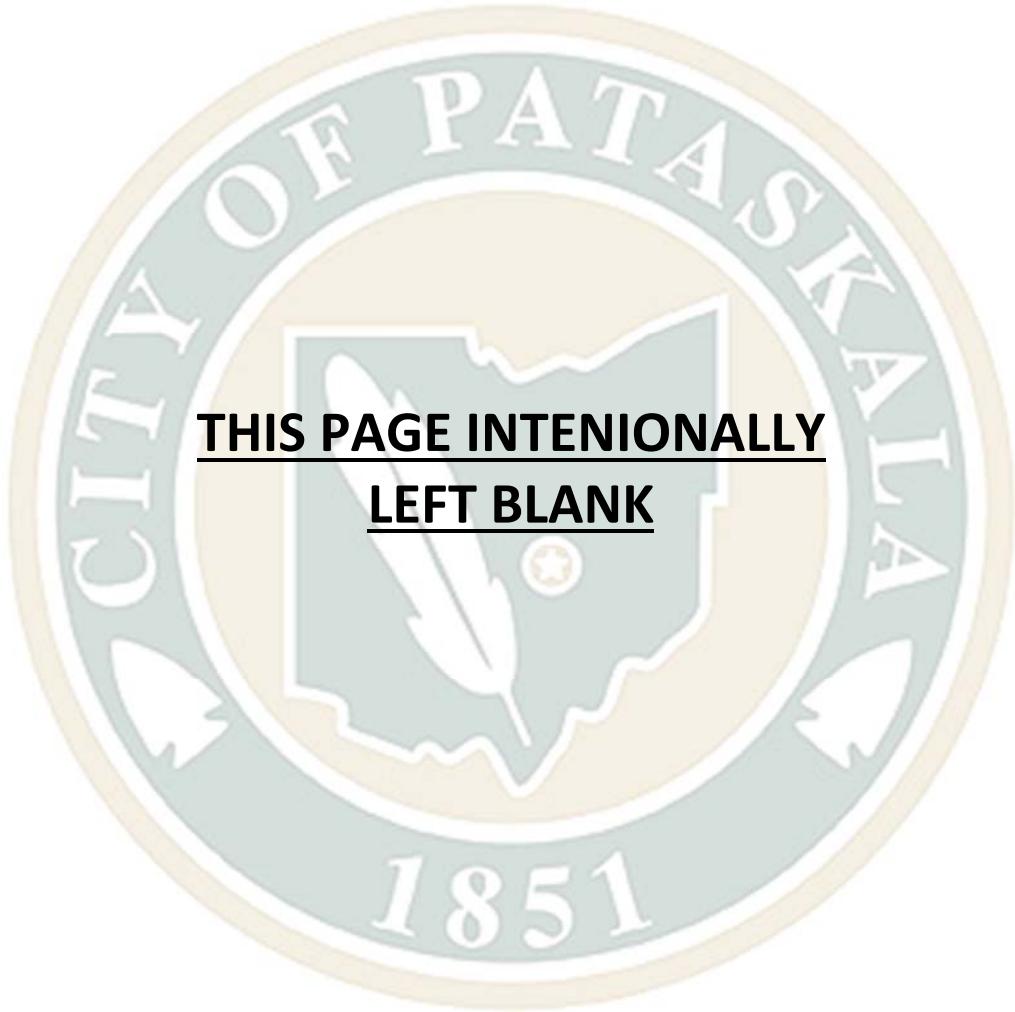
		YTD 2020	2020 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2019	YTD 2020 H/(L) YTD 2019	% H/(L)
EXPENDITURE & ENCUMBRANCES											
Salary & Related Contractual Services		\$ 60,777	\$ 672,099	\$ 611,322	90.96%	\$ 116,804	\$ 494,518	73.58%	\$ 58,382	\$ 2,395	4.10%
General Operating		13,821	561,117	547,296	97.54%	289,763	257,533	45.90%	41,074	(27,253)	-66.35%
Capital Outlay		19,855	477,028	457,173	95.84%	273,439	183,734	38.52%	25,893	(6,038)	-23.32%
Debt Service		106	40,165	40,059	99.74%	464	39,595	98.58%	1,095	(989)	-90.32%
Transfers & Advances		175,000	175,000	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 269,559	\$ 1,925,409	\$ 1,655,850	86.00%	\$ 680,470	\$ 975,380	50.66%	\$ 126,443	\$ 143,116	113.19%
Adjustments:											
	- Interfund transfers & advances	\$ (175,000)	\$ (175,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ (175,000)	100.00%
	Total Adjustments	\$ (175,000)	\$ (175,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ (175,000)	100.00%
	Adjusted Grand Total Expenditures	\$ 94,559	\$ 1,750,409	\$ 1,655,850	94.60%	\$ 680,470	\$ 975,380	55.72%	\$ 126,443	\$ (31,884)	-25.22%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 2,482,813	\$ 2,153,567			\$ 1,802,343			\$ 2,201,174	\$ 281,638	12.79%

CITY OF PATASKALA, OHIO
 2020 REVENUE BUDGET ANALYSIS - Sewer Operations Fund (651)
 THROUGH JANUARY 31, 2020

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	\$ 120,459.14	\$ 1,447,063.00	\$ 1,326,603.86	\$ -	\$ 1,447,063.00
Charges for Service	\$ 115,496.64	\$ 1,408,063.00	\$ 1,292,566.36	\$ -	\$ 1,408,063.00
Utility	\$ 115,496.64	\$ 1,408,063.00	\$ 1,292,566.36	\$ -	\$ 1,408,063.00
Miscellaneous Revenue	\$ 4,962.50	\$ 39,000.00	\$ 34,037.50	\$ -	\$ 39,000.00
Investment Income	\$ 4,777.85	\$ 26,500.00	\$ 21,722.15	\$ -	\$ 26,500.00
Other Miscellaneous Revenue	\$ 184.65	\$ 12,500.00	\$ 12,315.35	\$ -	\$ 12,500.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 120,459.14	\$ 1,447,063.00	\$ 1,326,603.86	\$ -	\$ 1,447,063.00

CITY OF PATASKALA, OHIO
 2020 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2020

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	\$ 269,558.91	\$ 680,470.00	\$ 1,925,408.89	\$ 975,379.98	\$ 1,727,924.00	\$ 197,484.89	\$ -
General Government	\$ 10,048.32	\$ 44,217.13	\$ 165,559.87	\$ 111,294.42	\$ 161,012.00	\$ 4,547.87	\$ -
Salary & Related	\$ 6,742.92	\$ 12,591.81	\$ 81,929.10	\$ 62,594.37	\$ 79,912.00	\$ 2,017.10	\$ -
Contractual Services	\$ 3,305.40	\$ 31,625.32	\$ 81,130.77	\$ 46,200.05	\$ 78,600.00	\$ 2,530.77	\$ -
General Operating	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -
Court & Legal	\$ 2,685.25	\$ 2,314.75	\$ 42,500.00	\$ 37,500.00	\$ 40,000.00	\$ 2,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 2,685.25	\$ 2,314.75	\$ 42,500.00	\$ 37,500.00	\$ 40,000.00	\$ 2,500.00	\$ -
Finance	\$ 8,260.75	\$ 22,509.03	\$ 96,425.99	\$ 65,656.21	\$ 92,761.00	\$ 3,664.99	\$ -
Salary & Related	\$ 7,182.94	\$ 10,109.57	\$ 70,407.45	\$ 53,114.94	\$ 69,147.00	\$ 1,260.45	\$ -
Contractual Services	\$ 908.94	\$ 11,453.87	\$ 22,844.08	\$ 10,481.27	\$ 20,894.00	\$ 1,950.08	\$ -
General Operating	\$ 168.87	\$ 945.59	\$ 3,174.46	\$ 2,060.00	\$ 2,720.00	\$ 454.46	\$ -
Sewer Utility	\$ 73,564.59	\$ 611,429.09	\$ 1,445,923.03	\$ 760,929.35	\$ 1,259,151.00	\$ 186,772.03	\$ -
Salary & Related	\$ 46,851.15	\$ 94,102.86	\$ 519,762.56	\$ 378,808.55	\$ 500,078.00	\$ 19,684.56	\$ -
Contractual Services	\$ 6,921.37	\$ 244,368.81	\$ 414,642.18	\$ 163,352.00	\$ 349,544.00	\$ 65,098.18	\$ -
General Operating	\$ 19,686.09	\$ 272,493.33	\$ 471,353.22	\$ 179,173.80	\$ 369,934.00	\$ 101,419.22	\$ -
Capital Outlay	\$ 105.98	\$ 464.09	\$ 40,165.07	\$ 39,595.00	\$ 39,595.00	\$ 570.07	\$ -
Transfers & Advances	\$ 175,000.00	\$ -	\$ 175,000.00	\$ -	\$ 175,000.00	\$ -	\$ -
Transfers & Advances	\$ 175,000.00	\$ -	\$ 175,000.00	\$ -	\$ 175,000.00	\$ -	\$ -
Grand Total	\$ 269,558.91	\$ 680,470.00	\$ 1,925,408.89	\$ 975,379.98	\$ 1,727,924.00	\$ 197,484.89	\$ -

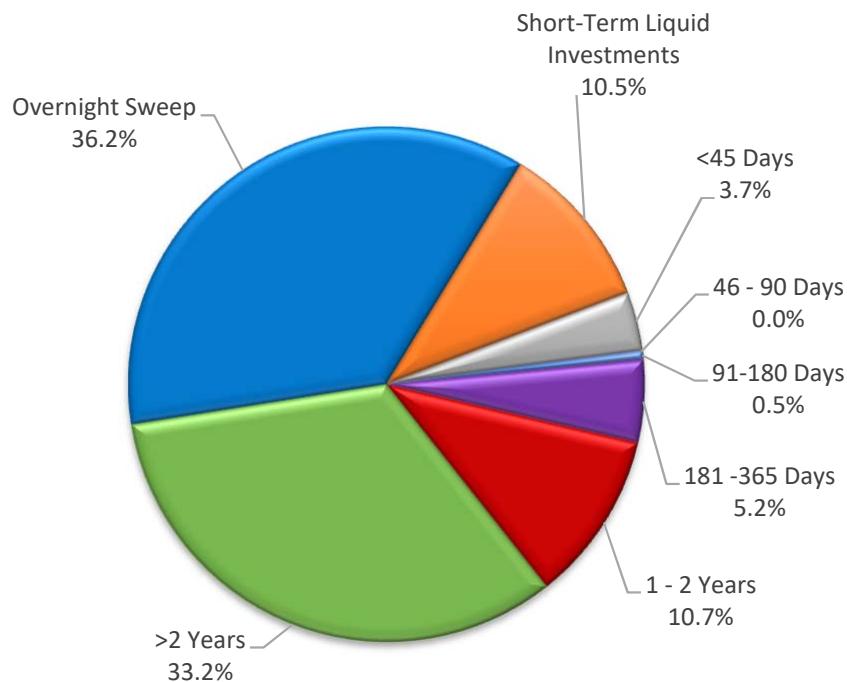


CITY OF PATASKALA, OHIO
SUMMARY OF INVESTMENTS
AS OF JANUARY 31, 2020

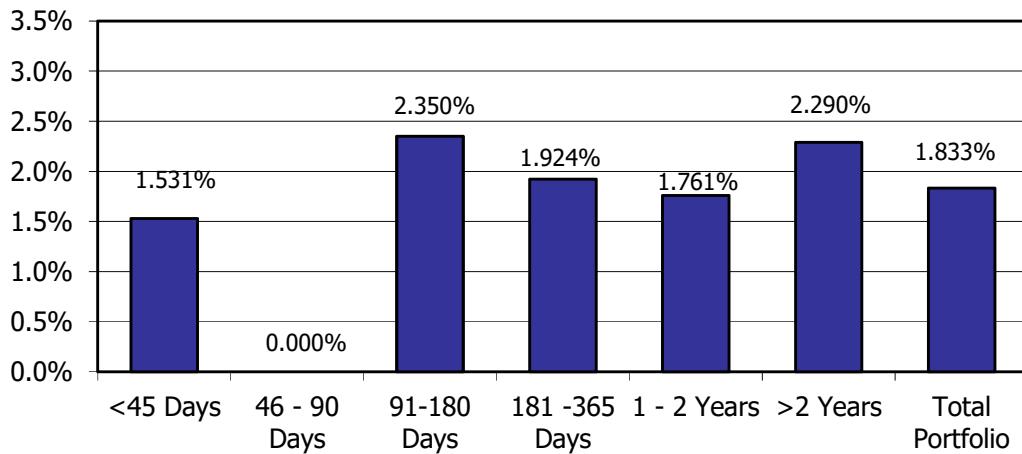
Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
Certificates of Deposit				
Bank CD	\$ 7,110,735.96	\$ 7,067,990.00	\$ 42,745.96	2.042%
Non-Bank CD	<u>1,274,503.95</u>	<u>1,233,078.00</u>	<u>41,425.95</u>	<u>2.728%</u>
Total Certificates of Deposit	\$ 8,385,239.91	\$ 8,301,068.00	\$ 84,171.91	2.144%
U.S. Government				
Treasury Bill	-	-	-	0.000%
Treasury Note	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
Total US Government	\$ -	\$ -	\$ -	0.000%
Government Sponsored Enterprise (GSE) Securities				
FNMA	\$ -	\$ -	\$ -	0.000%
GNMA	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
FHLMC	537,186.25	533,581.52	3,604.73	1.994%
FHLB	174,994.75	173,250.00	1,744.75	2.320%
FFCB	<u>294,755.15</u>	<u>294,852.50</u>	<u>(97.35)</u>	<u>1.383%</u>
Total GSE	\$ 1,006,936.15	\$ 1,001,684.02	\$ 5,252.13	1.871%
Other Investments:				
Park National Bank Sweep	\$ 6,533,421.79	\$ 6,533,421.79	\$ -	1.501%
STAR Ohio	<u>1,637,707.68</u>	<u>1,637,707.68</u>	<u>-</u>	<u>1.790%</u>
Raymond James Money Market	<u>260,649.33</u>	<u>260,649.33</u>	<u>-</u>	<u>0.350%</u>
Total Other	\$ 8,431,778.80	\$ 8,431,778.80	\$ -	1.521%
Total Investment Portfolio	\$ 17,823,954.86	\$ 17,734,530.82	\$ 89,424.04	1.833%
Investments by Institution:				
STAR Ohio	\$ 1,637,707.68	\$ 1,637,707.68	\$ -	-
Park National Bank	<u>6,533,421.79</u>	<u>6,533,421.79</u>	<u>-</u>	<u>-</u>
Raymond James	<u>9,652,825.39</u>	<u>9,563,401.35</u>	<u>89,424.04</u>	
Total Investment Portfolio	\$ 17,823,954.86	\$ 17,734,530.82	\$ 89,424.04	

CITY OF PATASKALA, OHIO
INVESTMENT PORTFOLIO ANALYSIS
For the Period Ended January 31, 2020

Investment Maturity Composition



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



RAYMOND JAMES®

December 31, 2019 to January 31, 2020

City of Pataskala Account Summary

Account No. 28852868

Closing Value \$9,652,825.39

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 AccountAccess | 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

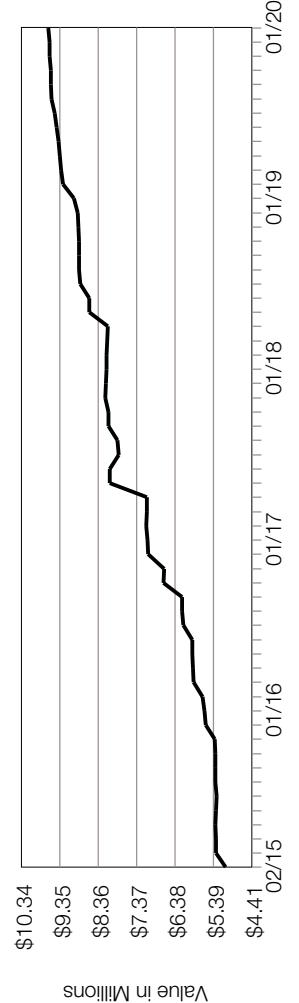
		This Statement	Year to Date
Beginning Balance	\$	9,619,825.18	\$ 9,619,825.18
Deposits	\$	0.00	0.00
Income	\$	23,503.47	23,503.47
Withdrawals	\$	0.00	0.00
Expenses	\$	0.00	0.00
Change in Value	\$	9,496.74	9,496.74
Ending Balance	\$	9,652,825.39	\$ 9,652,825.39

Dollar-Weighted Performance

See Understanding Your Statement for important information about these calculations.

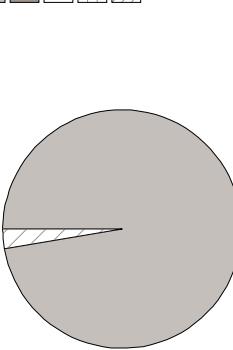
	YTD	2019	2018
Performance Inception 08/23/13	0.27%	5.22%	0.51%

Value Over Time



Asset Allocation Analysis

	Value	Percentage
US Equities	\$	-
Non-US Equities	\$	-
Fixed Income	\$	-
Real Estate & Tangibles	\$	-
Alternative Investments	\$	-
Non-classified	\$	-
Cash & Cash Alternatives	\$	-



97.30%

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

28852868-24-001 3kY/3PA3

Morningstar asset allocation information is as of 01/30/2020 (mutual funds & annuities) and 01/21/2020 (529s).

City of Pataskala - Account Summary Page 1 of 26



RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Portfolio

City of Pataskala Account No. 28852868

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				
US Bank National Association		\$245,073.19	0.35%	\$912.27
PNC Bank N.A.		\$15,576.14		
Raymond James Bank Deposit Program Total		\$260,649.33		\$912.27

Your bank priority state: OH

Participating banks you declined: Amarillo National Bank, American Express National Bank, Bank of Hope, BBVA USA, Cadence Bank, Citibank, N.A., Extraco Bank, First Mid Bank & Trust, Franklin Synergy Bank, Fulton Bank, Goldman Sachs Bank, Landmark Community Bank, Manufacturer and Traders Trust, NexBank, Raymond James Bank, Synchrony Bank, Texas Capital Bank, The Bank of East Asia, Ltd, The Bryn Mawr Trust Company, Towne Bank, Tri-State Capital Bank, Truist Bank, Umpqua Bank, Wells Fargo, West Bank

Participating banks recently added: Tri-State Capital Bank 12/16/2019

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

[‡] Estimated Income Yield for RJBDP was calculated as of 01/27/2020.

Cash & Cash Alternatives Total

Cash & Cash Alternatives Total		\$260,649.33		\$912.27
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RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Portfolio (continued)

City of Pataskala Account No. 28852868

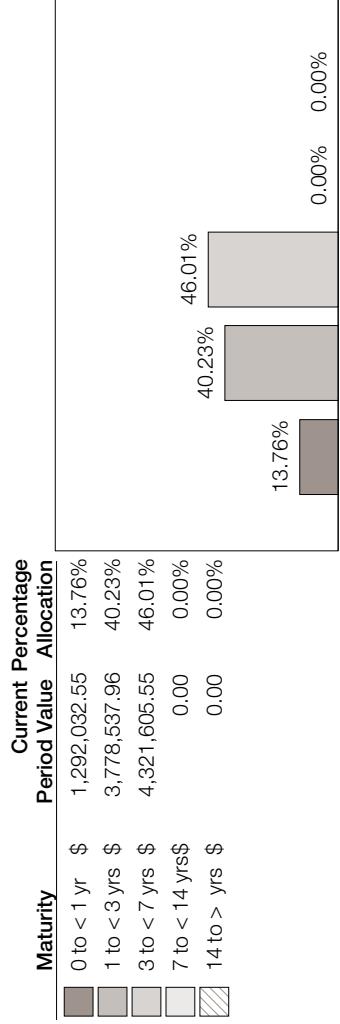
Fixed Income *

Credit Quality Analysis

Lowest Available *	Period Value	Current Percentage Allocation
U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 1,006,936.15	10.72%
ABS/MBS/CMOs	\$ 0.00	0.00%
Certificates of Deposit (CDs)	\$ 8,385,239.91	89.28%
AAA	\$ 0.00	0.00%
AA	\$ 0.00	0.00%
A	\$ 0.00	0.00%
BAA	\$ 0.00	0.00%
Below Investment Grade	\$ 0.00	0.00%
Not Rated	\$ 0.00	0.00%

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

Maturity Analysis



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 1.7500% DUE 11/23/2021 Callable (3130A9WC1)	\$175,000.00	\$3,062.50	05/09/2017	\$99.997	\$174,994.75	\$569.96	\$173,250.00	\$1,744.75
Step Schedule: 2.000% on May 23, 2020, 3.250% on November 23, 2020, 5.500% on May 23, 2021							\$173,250.00	\$1,744.75
Debt Classification: Senior Unsecured								
Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable								
FEDERAL FARM CREDIT BANKS DEBENTURE 1.3700% DUE 10/06/2020 Callable 02/06/2020 @ 100.000 (3133EGXU4)	\$295,000.00	\$4,041.50	10/18/2016	\$99.917	\$294,755.15	\$1,279.81	\$294,852.50	\$294,852.50
Debt Classification: Senior Unsecured							\$97.35	\$97.35
Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable								



RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Portfolio (continued)

City of Pataskala Account No. 28852868

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 HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE STEPPED CPN 1.5000% DUE 09/30/2021 Callable 03/30/2020 @ 100.0000 (3134GAMW1)	\$205,000.00	\$3,075.00	10/18/2016	\$99.973	\$204,944.65	\$1,025.00	\$204,692.50 \$252.15	A \$252.15
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								
FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE 1.6500% DUE 11/24/2021 Callable 02/24/2020 @ 100.0000 (3134GAWL4)	\$232,000.00	\$3,828.00	12/06/2016	\$100.005	\$232,011.60	\$701.80	\$228,889.02 \$3,122.58	A \$3,122.58
Debt Classification: Senior Unsecured								
Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable								
FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE 2.0000% DUE 09/11/2024 Callable 09/11/2020 @ 100.0000 (3134GT711)	\$100,000.00	\$2,000.00	09/13/2019	\$100.230	\$100,230.00	\$772.22	\$100,000.00 \$230.00	A \$230.00
Debt Classification: Senior Unsecured								
Ratings Information: Moody's Long Term Rating: Aaa								
Government Sponsored Enterprise Securities (GSE) Total	\$1,007,000.00		\$16,007.00		\$1,006,936.15	\$4,348.79	\$1,001,684.02 \$5,252.13	\$1,001,684.02 \$5,252.13

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



RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Portfolio (continued)

City of Pataskala Account No. 28852868

Fixed Income (continued) *

Certificates of Deposit (CDs)

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 11/30/2020 (02006L6Y4)	\$100,000.00	\$2,100.00	11/28/2017	\$100.388	\$100,388.00	\$356.71	\$100,000.00 \$388.00	\$100,000.00 \$388.00 A
Ratings Information: Not Rated								
ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 09/19/2022 (02007GLV3)	\$145,000.00	\$2,682.50	09/17/2019	\$100.356	\$145,516.20	\$984.81	\$145,000.00 \$516.20	\$145,000.00 \$516.20 A
Ratings Information: Not Rated								
AMERANT BANK, NA CORAL GABLES, FL FDIC # 22953 - CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4)	\$130,000.00	\$2,405.00	12/17/2019	\$100.386	\$130,501.80	\$59.30	\$130,000.00 \$501.80	\$130,000.00 \$501.80 A
Ratings Information: Not Rated								
BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 07/30/20 2.0000% DUE 01/30/2024 Callable 07/30/2020 @ 100.000 (05581W4Y8)	\$40,000.00	\$800.00	01/24/2020	\$100.200	\$40,080.00	\$2.19	\$40,000.00 \$80.00	\$40,000.00 \$80.00 A
Ratings Information: Not Rated								
BMO HARRIS BANK, NA FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 04/16/20 2.0000% DUE 07/26/2022 Callable 04/16/2020 @ 100.000 (05581WQF5)	\$210,000.00	\$4,200.00	07/13/2017	\$100.097	\$210,203.70	\$57.53	\$210,000.00 \$203.70	\$210,000.00 \$203.70 A
Step Schedule: 2.500% on July 26, 2020, 5.000% on July 26, 2021 Ratings Information: Not Rated								



RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Portfolio (continued)

City of Pataskala Account No. 28852868

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	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 # 23801 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	\$103.252	\$252,967.40	\$2,612.44	\$245,000.00 \$7,967.40	\$245,000.00 \$7,967.40 A
BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 09/25/2023 (108622JA0) Ratings Information: Not Rated	\$245,000.00	\$4,410.00	09/20/2019	\$100.019	\$245,046.55	\$72.49	\$245,000.00 \$46.55	\$245,000.00 \$46.55
68 CAPITAL ONE BK USA NA - GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3500% DUE 07/08/2020 (140420TE0) Ratings Information: Not Rated	\$97,000.00	\$2,279.50	07/02/2015	\$100.328	\$97,318.16	\$143.64	\$97,000.00 \$318.16	\$97,000.00 \$318.16 A
CAPITAL ONE NA MCLEAN GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (140420UF5) Ratings Information: Not Rated	\$148,000.00	\$3,404.00	08/14/2015	\$100.363	\$148,537.24	\$1,604.08	\$147,990.53 \$546.71	\$147,990.53 \$546.71 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	\$100.363	\$100,363.00	\$1,083.84	\$99,943.20 \$419.80	\$99,943.20 \$419.80 A



RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Portfolio (continued)

City of Pataskala Account No. 28852868

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
CAPITAL ONE NA MCLEAN, VA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 09/02/2020 (14042E660)	\$145,000.00	\$3,190.00	08/28/2015	\$100.070	\$145,101.50	\$1,319.70	\$145,000.00 \$101.50	\$145,000.00 \$101.50 A
Ratings Information: Not Rated								
CF BANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3)	\$50,000.00	\$1,400.00	03/07/2019	\$103.927	\$51,963.50	\$61.37	\$50,000.00 \$1,963.50	\$50,000.00 \$1,963.50 A
Ratings Information: Not Rated								
CITIBANK NA SIOUX FALLS, SD FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.3000% DUE 07/13/2023 (17312QP52)	\$245,000.00	\$8,085.00	07/11/2018	\$105.159	\$257,639.55	\$398.71	\$245,000.00 \$12,639.55	\$245,000.00 \$12,639.55 A
Ratings Information: Not Rated								
DISCOVER BANK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.6500% DUE 01/31/2023 (254673LZ7)	\$250,000.00	\$6,625.00	02/12/2018	\$102.731	\$256,827.50		\$249,858.00 \$6,969.50	\$249,858.00 \$6,969.50 A
Ratings Information: Not Rated								
ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJ74)	\$245,000.00	\$5,022.50	08/22/2017	\$100.864	\$247,116.80	\$316.49	\$245,000.00 \$2,116.80	\$245,000.00 \$2,116.80 A
Ratings Information: Not Rated								
EVERBANK JACKSONVILLE, FL FDIC # 34775 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0500% DUE 08/28/2020 (29976DA59)	\$110,000.00	\$2,255.00	08/25/2015	\$100.248	\$110,272.80	\$963.78	\$110,000.00 \$272.80	\$110,000.00 \$272.80 A
Ratings Information: Not Rated								



RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Portfolio (continued)

City of Pataskala Account No. 28852868

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
EVERBANK JACKSONVILLE, FL FDIC # 34775	\$135,000.00	\$2,700.00	09/18/2015	\$100.234	\$135,315.90	\$1,020.82	\$134,991.85 \$324.05	A \$324.05
CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 09/15/2020(29976DA91)								
Ratings Information: Not Rated								
EXCHANGE BK FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/13/2022 2.0500% DUE 09/13/2022 Callable 02/13/2020 @ 100.000 (301074CM0)	\$245,000.00	\$5,022.50	09/11/2017	\$100.069	\$245,169.05	\$247.68	\$245,000.00 \$169.05	A \$169.05
- Ratings Information: Not Rated								
FNBC BANK ASH FLAT, AR FDIC # 1294 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/24/20 1.8000% DUE 01/24/2024 Callable 07/24/2020 @ 100.000 (30259QAF4)	\$120,000.00	\$2,160.00	01/07/2020	\$99.991	\$119,989.20	\$41.42	\$120,000.00 \$(10.80)	A \$(10.80)
- Ratings Information: Not Rated								
FNB OXFORD BANK OXFORD, MS FDIC # 5005 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/27/20 1.8000% DUE 09/27/2024 Callable 03/27/2020 @ 100.000 (30259XAE2)	\$200,000.00	\$3,600.00	09/19/2019	\$99.828	\$199,656.00	\$39.45	\$200,000.00 \$(344.00)	A \$(344.00)
Ratings Information: Not Rated								



RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Portfolio (continued)

City of Pataskala Account No. 28852868

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FIDELITY CO-OP BK FITCHBURG, MA FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 02/24/20 1.8000% DUE 06/24/2021 Callable 02/24/2020 @ 100.000 (316077CN4)	\$160,000.00	\$2,880.00	06/21/2016	\$100.017	\$160,027.20	\$56.23	\$160,000.00 \$27.20	\$160,000.00 A \$27.20
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	\$101.197	\$33,395.01	\$362.01	\$33,064.42 \$330.59	\$33,033.96 \$361.05
FIRST UNITED BANK & TRUST CO DURANT, OK FDIC # 4239 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/28/20 2.1000% DUE 08/30/2024 Callable 02/28/2020 @ 100.000 (33742CAM9)	\$245,000.00	\$5,145.00	08/21/2019	\$100.056	\$245,137.20	\$14.09	\$245,000.00 \$137.20	\$245,000.00 A \$137.20
GOLDMAN SACHS BANK USA NEW YORK, NY FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.4000% DUE 11/22/2022(38148PTE7) Ratings Information: Not Rated	\$250,000.00	\$6,000.00	02/12/2018	\$101.878	\$254,695.00	\$1,150.69	\$248,220.00 \$6,475.00	\$248,220.00 A \$6,475.00



RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Portfolio (continued)

City of Pataskala Account No. 28852868

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
GRANT CITY BANK ULYSSES, KS FDIC # 10918	\$245,000.00	\$3,675.00	06/24/2016	\$99.936	\$244,843.20	\$181.23	\$245,000.00 \$(156.80)	\$245,000.00 A \$(156.80)
CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/13/20								
1.5000% DUE 07/13/2021 Callable 02/13/2020 @ 100.000 (38762PBN1)								
Ratings Information: Not Rated								
JONESBORO ST BANK FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING - 02/28/20 2.0000% DUE - 08/28/2024 Callable 02/28/2020 @ 100.000 (48040PEZ4)	\$245,000.00	\$4,900.00	08/16/2019	\$100.038	\$245,093.10	\$40.27	\$245,000.00 \$93.10	\$245,000.00 A \$93.10
Ratings Information: Not Rated								
JPMORGAN CHASE BANK NA COLUMBUS, GA FDIC # 628 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 02/16/20	\$90,000.00	\$1,485.00	08/11/2016	\$99.678	\$89,710.20	\$309.20	\$90,000.00 \$(289.80)	\$90,000.00 A \$(289.80)
1.6500% DUE 08/16/2021 Callable 02/16/2020 @ 100.000 (48126XAH8)								
Ratings Information: Not Rated								
JP MORGAN CHASE BANK, NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 09/16/20 2.0500% DUE 09/16/2024 Callable 09/16/2020 @ 100.000 (48128LB17)	\$155,000.00	\$3,177.50	09/12/2019	\$100.275	\$155,426.25	\$1,192.65	\$155,000.00 \$426.25	\$155,000.00 A \$426.25
Ratings Information: Not Rated								



RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Portfolio (continued)

City of Pataskala Account No. 28852868

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
LAKESIDE BANK CHICAGO, IL FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8)	\$90,000.00	\$1,485.00	12/19/2019	\$99.822	\$89,839.80	\$44.75	\$90,000.00 \$90,000.00 (\$160.20)	A \$90,000.00 \$90,000.00 (\$160.20)
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)	\$130,000.00	\$2,340.00	11/25/2019	\$100.041	\$130,053.30	\$192.33	\$130,000.00 \$53.30	A \$130,000.00 \$53.30
LUANA SAVINGS BANK LUANA, IA FDIC # 253 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6000% DUE 09/18/2023 (549104JP3)	\$245,000.00	\$3,920.00	09/16/2019	\$99.399	\$243,527.55	\$1,449.86	\$245,000.00 \$1,472.45	A \$245,000.00 \$1,472.45
MECHANICS CO-OP BK TAUNTON, MA FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0)	\$245,000.00	\$5,022.50	05/10/2017	\$100.777	\$246,903.65	\$68.80	\$245,000.00 \$1,903.65	A \$245,000.00 \$1,903.65
MIDCOUNTRY BANK FDIC # 28865 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/24/20 2.1000% DUE 07/25/2022 Callable 02/24/2020 @ 100.000 (59565QCH6)	\$245,000.00	\$5,145.00	07/19/2017	\$100.038	\$245,093.10	\$98.67	\$245,000.00 \$93.10	A \$245,000.00 \$93.10

Ratings Information: Not Rated



RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Portfolio (continued)

City of Pataskala Account No. 28852868

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.0500% DUE 02/14/2024 (61690UEH9)	\$245,000.00	\$7,472.50	02/11/2019	\$104.820	\$256,809.00	\$3,480.34	\$245,000.00 \$11,809.00	\$245,000.00 \$11,809.00 A
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.3500% DUE 01/10/2024 (61760ATZ2)	\$245,000.00	\$8,207.50	01/04/2019	\$105.881	\$259,408.45	\$472.21	\$245,000.00 \$14,408.45	\$245,000.00 \$14,408.45 A
- Ratings Information: Not Rated								
NATIONAL BK OF CMRC SUPERIOR, WI FDIC # 14266 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/08/20 1.3500% DUE 03/09/2020 Callable 02/08/2020 @ 100.000 (633368DX0)	\$160,000.00	\$2,160.00	03/01/2016	\$99.988	\$159,980.80	\$136.11	\$160,000.00 (\$19.20)	\$160,000.00 (\$19.20) A
Ratings Information: Not Rated								
NORTHWOODS BANK OF MINNESOTA FDIC # 1415 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 02/17/20 2.0000% DUE 05/17/2021 Callable 02/17/2020 @ 100.000 (66858UBB2)	\$245,000.00	\$4,900.00	05/09/2017	\$100.021	\$245,051.45	\$187.94	\$245,000.00 \$51.45	\$245,000.00 \$51.45 A
Step Schedule: 2.400% on May 17, 2020								
Ratings Information: Not Rated								



RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Portfolio (continued)

City of Pataskala Account No. 28852868

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
PRIVATEBANK & TC CHICAGO, IL FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5000% DUE 08/30/2021 (74287GVM6) Ratings Information: Not Rated	\$245,000.00	\$3,675.00	08/26/2016	\$99,666	\$244,181.70	\$1,570.68	\$245,000.00 \$(818.30)	\$245,000.00 A \$(818.30)
RAYMOND JAMES BANK, NA ST PETERSBURG, FL FDIC # 33883 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 08/23/2024 (75472RAE1) Ratings Information: Not Rated	\$245,000.00	\$4,900.00	08/20/2019	\$100.720	\$246,764.00	\$2,161.37	\$245,000.00 \$1,764.00	\$245,000.00 A \$1,764.00
STERLING BANK POPLAR BLUFF, MO FDIC # 57813 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6500% DUE 09/18/2028 (85916VDN2) Ratings Information: Not Rated	\$245,000.00	\$4,042.50	09/16/2019	\$99.574	\$243,956.30	\$1,495.17	\$245,000.00 \$(1,043.70)	\$245,000.00 A \$(1,043.70)
SYNCHRONY BANK DRAPER, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 06/29/2021 (87164WMY1) Ratings Information: Not Rated	\$245,000.00	\$3,797.50	06/24/2016	\$99.760	\$244,412.00	\$343.34	\$245,000.00 \$588.00	\$245,000.00 A \$588.00
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/29/20 2.0000% DUE 11/29/2024 Callable 02/29/2020 @ 100.000 (88241TGA2) Ratings Information: Not Rated	\$130,000.00	\$2,600.00	11/22/2019	\$100.041	\$130,053.30	\$14.25	\$130,000.00 \$53.30	\$130,000.00 A \$53.30



RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Portfolio (continued)

City of Pataskala Account No. 28852868

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
TEXAS SECURITY BANK DALLAS, TX FDIC # 58739 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/20/20 1.8500% DUE 12/20/2023 Callable 03/20/2020 @ 100.000 (88269AAT5) Ratings Information: Not Rated	\$225,000.00	\$4,162.50	\$100,052	\$225,117.00	\$125.44		\$225,000.00 \$117.00	\$225,000.00 \$117.00
LOT 1	\$100,000.00	\$1,850.00	12/17/2019	\$100,052	\$100,052.00		\$100,000.00 \$52.00	\$100,000.00 \$52.00
LOT 2	\$125,000.00	\$2,312.50	12/17/2019	\$100,052	\$125,065.00		\$125,000.00 \$65.00	\$125,000.00 \$65.00
- 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	\$104.551	\$256,149.95	\$21.14	\$245,000.00 \$11,149.95	\$245,000.00 \$11,149.95
- WELLS FARGO BK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 1.7500% DUE 06/17/2021 (9497485W3) Ratings Information: Not Rated	\$90,000.00	\$1,575.00	06/14/2016	\$99.919	\$89,927.10	\$60.41	\$90,000.00 \$(72.90)	\$90,000.00 \$(72.90)



RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Portfolio (continued)

City of Pataskala Account No. 28852868

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	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	\$103,039	\$159,710.45	\$326.98	\$155,000.00 \$4,710.45	\$155,000.00 \$4,710.45
Certificates of Deposit (CDs) Total	\$8,303,000.00			\$176,874.50		\$8,385,239.91	\$26,941.61 \$84,171.91	\$8,301,037.54 \$84,202.37
Fixed Income Total				\$192,881.50		\$9,392,176.06		\$31,290.40
Portfolio Total	\$9,652,825.39							
Accrued Interest Total	\$31,290.40							
Portfolio Total with Accrued Interest	\$9,684,115.79							

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

Fixed Income

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

Portfolio Total

Accrued Interest Total

Portfolio Total with Accrued Interest

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.



RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Activity

City of Pataskala Account No. 28852868

Activity Summary

Income

Type	This Statement	Year to Date
Interest - Taxable	\$23,407.04	\$23,407.04
Interest at RJ Bank Deposit Program	\$96.43	\$96.43
Total Income	\$23,503.47	\$23,503.47

Purchases

Type	This Statement	Year to Date
Purchases	\$160,000.00	\$160,000.00
Total Purchases	\$160,000.00	\$160,000.00

Sales / Redemptions

Type	This Statement	Year to Date
Redemptions	\$245,000.00	\$245,000.00
Total Sales/Redemptions	\$245,000.00	\$245,000.00

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
Beginning Balance								
01/02/2020	Income	Interest - Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)			\$224.38	\$152,370.24	Paid on 130,000
01/03/2020	Income	Interest - Taxable	WELLS FARGO BANK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)			\$362.02	\$152,732.26	Paid on 155,000
01/08/2020	Income	Interest - Taxable	CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3500% DUE 07/08/2020 (140420TE0)			\$1,149.12	\$153,881.38	Paid on 97,000
01/08/2020	Income	Interest - Taxable	ENTERPRISE BANK ALLISON PARK, PA FDIC # 34736 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)			\$426.57	\$154,307.95	Paid on 245,000



RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Activity (continued)

City of Pataskala Account No. 28852868

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
01/08/2020	Income	Interest - Taxable	NATIONAL BK OF CMRC SUPERIOR, WI FDIC # 14266 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/08/20 1.3500% DUE 03/09/2020 Callable 02/08/2020 @ 100.000 (63368DX0)		\$183.45	\$154,491.40	Paid on 160,000	
01/10/2020	Income	Interest - Taxable	MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.3500% DUE 01/10/2024 (61760ATZ2)		\$4,137.48	\$158,628.88	Paid on 245,000	
01/13/2020	Income	Interest - Taxable	CITIBANK NA SIOUX FALLS, SD FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.3000% DUE 07/13/2023 (17312QP52)		\$4,075.72	\$162,704.60	Paid on 245,000	
01/13/2020	Income	Interest - Taxable	EXCHANGE BK FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/13/20 2.0500% DUE 09/13/2022 Callable 02/13/2020 @ 100.000 (301074CM0)		\$426.57	\$163,131.17	Paid on 245,000	
01/13/2020	Income	Interest - Taxable	GRANT CITY BANK ULYSSES, KS FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/13/20 1.5000% DUE 07/13/2021 Callable 02/13/2020 @ 100.000 (38762PBN1)		\$312.12	\$163,443.29	Paid on 245,000	
01/14/2020	Sale/ Redemption	Redemption	HSBC BANK USA, NA FDIC # 57890 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 07/14/20 2.3000% DUE 07/14/2022 Callable 07/14/2020 @ 100.000 (40434YLE5)	(245,000.00)	\$1.000	\$245,000.00	\$408,443.29	01/14/20 FULL CALL @ 100% 2.3% 07/14/22
01/14/2020	Income	Interest - Taxable	HSBC BANK USA, NA FDIC # 57890 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 07/14/20 2.3000% DUE 07/14/2022 Callable 07/14/2020 @ 100.000 (40434YLE5)		\$2,840.66	\$411,283.95	Paid on 245,000	
01/15/2020	Income	Interest - Taxable	CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3)		\$118.90	\$411,402.85	Paid on 50,000	



RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Activity (continued)

City of Pataskala Account No. 28852868

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
01/17/2020	Income	Interest - Taxable	NORTHWOODS BANK OF MINNESOTA FDIC # 1415 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 02/17/20 2.0000% DUE 05/17/2021 Callable 02/17/2020 @ 100.000 (66858UBB2)		\$416.16	\$411,819.01	Paid on 245,000	
01/17/2020	Income	Interest - Taxable	WELLS FARGO BK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 1.7500% DUE 06/17/2021 (9497485W3)		\$133.77	\$411,952.78	Paid on 90,000	
01/21/2020	Income	Interest - Taxable	AMERANT BANK, NA CORAL GABLES, FL FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4)		\$204.26	\$412,157.04	Paid on 130,000	
01/21/2020	Income	Interest - Taxable	LAKESIDE BANK CHICAGO, IL FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8)		\$126.12	\$412,283.16	Paid on 90,000	
01/21/2020	Income	Interest - Taxable	TEXAS SECURITY BANK DALLAS, TX FDIC # 58739 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 03/20/201.8500% DUE 12/20/2023 Callable 03/20/2020 @ 100.000 (88269AAT5)		\$353.53	\$412,636.69	Paid on 225,000	
01/24/2020	Purchase	Purchase	FNBC BANK ASH FLAT, AR FDIC # 1294 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/24/201.8000% DUE 01/24/2024 Callable 07/24/2020 @ 100.000 (30259QAF4)	120,000.000	\$100.000	\$120,000.00)	\$292,636.69	
01/24/2020	Income	Interest - Taxable	FIDELITY CO-OP BK FITCHBURG, MA FDIC # 26451 CERTIFICATE OF DEPOSIT MONTHLY MULTI STEP CALLABLE BEGINNING 02/24/20 1.8000% DUE 06/24/2021 Callable 02/24/2020 @ 100.000 (316077CN4)		\$244.60	\$292,881.29	Paid on 160,000	
01/24/2020	Income	Interest - Taxable	MIDCOUNTRY BANK FDIC # 28865 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/24/2021.1000% DUE 07/25/2022 Callable 02/24/2020 @ 100.000 (59565QCH6)		\$436.97	\$293,318.26	Paid on 245,000	

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RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Activity (continued)

City of Pataskala Account No. 28852868

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
01/27/2020	Income	Interest - Taxable	BMO HARRIS BANK, NA FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 04/16/20 2.0000% DUE 07/26/2022 Callable 04/16/2020 @ 100.000 (05581WQF5)		\$1,058.63	\$294,376.89	Paid on 210,000	
01/27/2020	Income	Interest - Taxable	BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 09/25/2023 (108622JA0)		\$374.55	\$294,751.44	Paid on 245,000	
01/27/2020	Income	Interest - Taxable	FNB OXFORD BANK OXFORD, MS FDIC # 5005 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/27/20 1.8000% DUE 09/27/2024 Callable 03/27/2020 @ 100.000 (30259XAE2)		\$305.75	\$295,057.19	Paid on 200,000	
01/27/2020	Income	Interest - Taxable	MECHANICS CO-OP BK TAUNTON, MA FDIC # 266634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0)		\$426.57	\$295,483.76	Paid on 245,000	
01/28/2020	Income	Interest - Taxable	JONESBORO ST BANK FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/28/20 2.0000% DUE 08/28/2020 @ 100.000 (48040PEZ4)		\$416.16	\$295,899.92	Paid on 245,000	
01/29/2020	Income	Interest - Taxable	TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/29/20 2.0000% DUE 11/29/2024 Callable 02/29/2020 @ 100.000 (88241TGA2)		\$220.82	\$296,120.74	Paid on 130,000	
01/30/2020	Purchase		BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 07/30/20 2.0000% DUE 01/30/2024 Callable 07/30/2020 @ 100.000 (05581W4Y8)	40,000,000	\$100,000	\$40,000.00)		\$256,120.74
01/30/2020	Income	Interest - Taxable	FIRST UNITED BANK & TRUST CO DURANT, OK FDIC # 4239 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/28/20 2.1000% DUE 08/30/2024 Callable 02/28/2020 @ 100.000 (33742CAM9)		\$436.97	\$256,557.71	Paid on 245,000	



RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Activity (continued)

City of Pataskala Account No. 28852868



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
01/30/2020	Income	Interest - Taxable	UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JC99)			\$655.46	\$257,213.17	Paid on 245,000
01/31/2020	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program			\$96.43	\$257,309.60	
01/31/2020	Income	Interest - Taxable	DISCOVER BANK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.6500% DUE 01/31/2023 (254673LZ7)			\$3,339.73	\$260,649.33	Paid on 250,000

Cash Sweep Activity Recap

Date	Activity Type	Amount	Balance	Date	Activity Type	Amount	Balance
Raymond James Bank Deposit Program							
12/31/2019	Beginning Balance		\$152,145.86				
01/02/2020	Transfer To	\$224.38	\$152,370.24	01/21/2020	Transfer To		\$683.91
01/03/2020	Transfer To	\$362.02	\$152,732.26	01/24/2020	Transfer From		\$412,636.69
01/08/2020	Transfer To	\$1,759.14	\$154,491.40	01/27/2020	Transfer To		\$293,318.26
01/10/2020	Transfer To	\$4,137.48	\$158,628.88	01/28/2020	Transfer To		\$295,483.76
01/13/2020	Transfer To	\$4,814.41	\$163,443.29	01/29/2020	Transfer To		\$295,899.92
01/14/2020	Transfer To	\$247,840.66	\$411,283.95	01/30/2020	Transfer From		\$296,120.74
01/15/2020	Transfer To	\$118.90	\$411,402.85	01/31/2020	Transfer To		\$257,213.17
01/17/2020	Transfer To	\$549.93	\$411,952.78	01/31/2020	Interest at RJ Bank Deposit Program	\$96.43	\$260,649.33

RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Activity (continued)

City of Pataskala Account No. 28852868



Future Payments

Future Interest Payments

Description (Symbol or CLSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)	01/15/2020	02/01/2020	\$198.74	1.80% coupon x 130,000.000 par value
FIRST BK HIGHLAND PARK HIGHLAND PARK, IL FDIC # 17470 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 08/02/2022 (319141HA8)	01/16/2020	02/02/2020	\$365.98	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)	01/17/2020	02/03/2020	\$362.02	2.75% coupon x 155,000.000 par value
ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)	01/22/2020	02/08/2020	\$426.57	2.05% coupon x 245,000.000 par value
NATIONAL BK OF CMRC SUPERIOR, WI FDIC # 14266 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/08/20 1.3500% DUE 03/09/2020 Callable 02/08/2020 @ 100.000 (633368DX0)	01/22/2020	02/08/2020	\$183.45	1.35% coupon x 160,000.000 par value
⁸³ CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (140420UFF5)	01/26/2020	02/12/2020	\$1,715.99	2.30% coupon x 148,000.000 par value
CAPITAL ONE NA MCLEAN, VA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (14042E5M8)	01/26/2020	02/12/2020	\$1,159.45	2.30% coupon x 100,000.000 par value
EXCHANGE BK FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/13/20 2.0500%, DUE 09/13/2022 Callable 02/13/2020 @ 100.000 (301074CM0)	01/27/2020	02/13/2020	\$426.57	2.05% coupon x 245,000.000 par value
GRANT CITY BANK ULYSSES, KS FDIC # 10918 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/13/20 1.5000% DUE 07/13/2021 Callable 02/13/2020 @ 100.000 (38762PBN1)	01/27/2020	02/13/2020	\$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)	01/28/2020	02/14/2020	\$3,766.96	3.05% coupon x 245,000.000 par value
				\$8,917.85

Future Interest Payments Total

Please see Future Payments on the Understanding Your Statement page.

RAYMOND JAMES®

December 31, 2019 to January 31, 2020

Your Activity (continued)

City of Pataskala Account No. 28852868

Realized Capital Gains & Losses

Long Term

Description (Symbol or CUSIP)	Quantity	Opening Date	Opening Amount	Closing Date	Closing Amount	Gain or (Loss) Pct.	Gain or (Loss)
HSBC BANK USA, NA FDIC # 57890 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 07/14/20 2.3000% DUE 07/14/2022 (40434YLE5)	245,000.00	07/13/2017	\$245,000.00	01/14/2020	\$245,000.00	0.00%	\$0.00
Net Long-Term Gain / Loss Total			\$245,000.00		\$245,000.00	0.00%	\$0.00

Please see Cost Basis on the Understanding Your Statement page.

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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