



City of Pataskala, Ohio
Finance Department
Report to Council
For the Period Ended
August 31, 2020





**City of Pataskala, Ohio
Finance Department**

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

James M. Nicholson
Finance Director

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

Table of Contents

Table of Contents	1
Financial Condition Report	3
Cash & Fund Balance Reconciliation	7
Year To-Date Fund Balance Detail	8
Full-Year 2020 Fund Activity & Balance Projections	9
All Funds Revenue & Expenditure Statement	10
All Funds Revenue Budget Summary	11
All Funds Expenditure Budget Summary	12
All Funds Expenditure Budget Analysis by Function/Object	13
101 - <u>General Fund</u>	15
Fund Analysis	15
Revenue & Expenditure Statement	19
Revenue Detail	20
Expenditure Detail	21
201 – <u>Street Fund</u>	23
Fund Analysis	23
Revenue & Expenditure Statement	27
Revenue Detail	28
Expenditure Detail	29
208 – <u>Police Fund</u>	31
Fund Analysis	31
Revenue & Expenditure Statement	35
Revenue Detail	36
Expenditure Detail	37
301 – <u>Capital Improvements Fund</u>	39
Fund Analysis	39
Revenue & Expenditure Statement	42
Revenue Detail	43
Expenditure Detail	44
601 – <u>Water Operations Fund</u>	45
Fund Analysis	45
Revenue & Expenditure Statement	49
Revenue Detail	50

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

Table of Contents

Expenditure Detail	51
651 – <u>Sewer Operations Fund</u>	53
Fund Analysis	53
Revenue & Expenditure Statement	57
Revenue Detail	58
Expenditure Detail	59
Summary of Investments	61
Investment Portfolio Analysis	62
August 2020 Month-End Investment Statement	63



TO: City Council Members
Mike Compton, Mayor
Tim Hickin, City Administrator

FROM: Jamie Nicholson

DATE: September 10, 2020

RE: **August 2020 Financial Condition Report**

Finance Department

James M. Nicholson
Finance Director

Janice A. Smith
Finance Manager

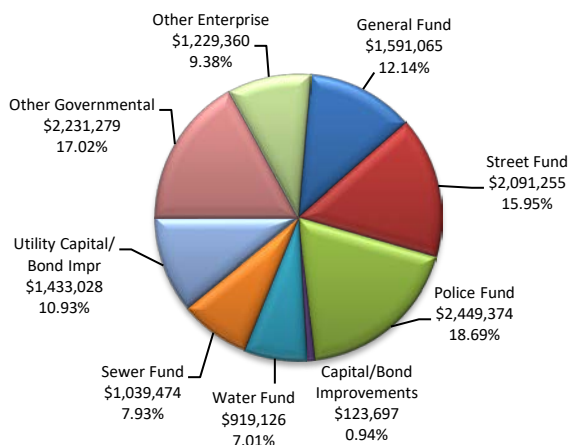
The Finance department continued to be busy and productive during the month of August as we worked on the following tasks: (1) completed the development of the 2021-2025 budgets for the Finance, Debt Service and other citywide functions; (2) compiled departmental budget submissions to determine overall financial condition; (3) completed documents required by the Ohio Auditor of State's office to begin RFP process for the city's 2020-2022 audits; (4) worked with the other members of the COHCC Board on the development and approval of 2021 medical insurance renewal rates; (5) updated revenue projections by fund/source for 2021-2025; (6) continued working with Council to identify scope, requirements and cost for Charter-required internal control audit; (7) held budget review sessions with the Administrator and each of the department directors; and (8) continued evaluation and analysis of 2020 income tax collection rates.

During the month of September, we will continue to focus much of our efforts on the 2020 budget process. The next step in the process will be the review and analysis of the proposed budgets to ensure appropriate reserves have been maintained throughout the forecast period, followed by the development of a formal, comprehensive budget document. In addition to working on the budget and providing routine payroll and accounting services, we also plan to: (1) finalize 2021 budget submissions and begin creation of budget deck; (2) attend the virtual Ohio GFOA annual conference; (3) work with the other members of the COHCC Board to finalize and approve the 2021 medical insurance renewal rates; (4) hold an RFP pre-proposal conference for IPA firms interested in bidding on the city's audit; and (5) continue to identify investment options to manage the city's investment portfolio in an extremely low interest rate and a high call volume environment.

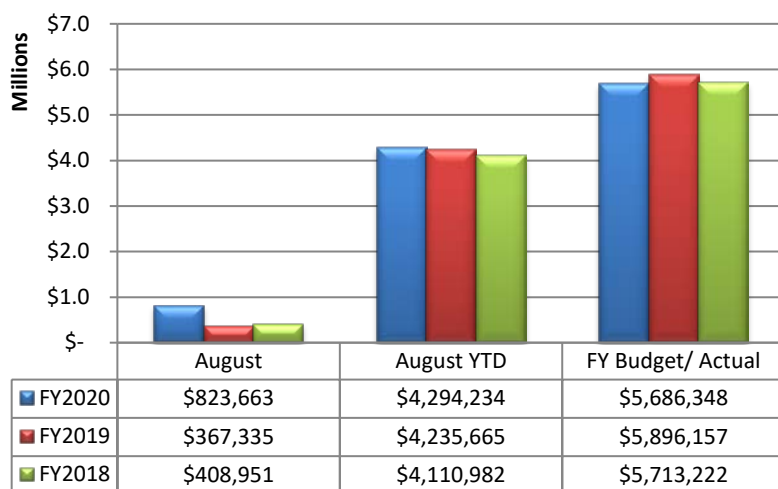
REVENUE/RECEIPTS

I am pleased to present this report on the financial condition of the city as of August 31, 2020. On a year to-date (YTD) cash basis, the city has collected approximately \$13.11 million in total revenue from all sources, or 73.58% of the full-year budget. This total is overstated, however, due to: (1) \$1.69 million in interfund transfers; and (2) property tax/TIF PILOT revenues of \$1.36 million received. This amount is partially offset, however, by \$1.25 million in OWDA loan proceeds not yet received. Excluding those items would

YTD Revenue by Fund



Income Tax Collections - All Funds



result in a YTD collections rate that is equal to 73.84% of budget, still higher than the straight-line rate of 66.67%.

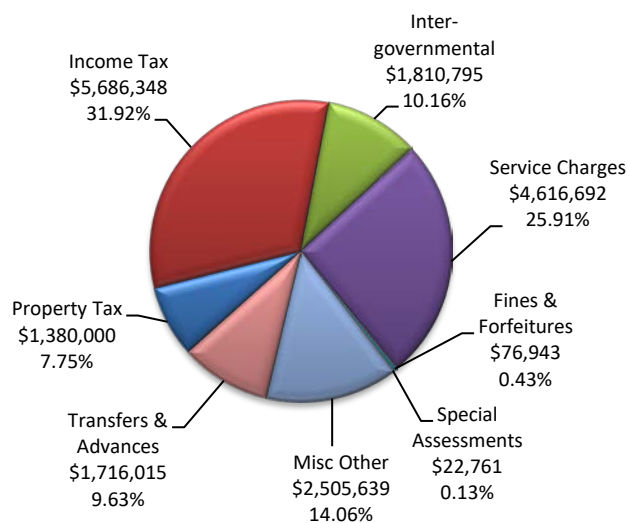
Income tax collections for the month of August were \$823.7 thousand (equal to 14.48% of budget) and were \$456.3 thousand (124.23%) higher than last year when compared to August 2019. Total year to-date collections are \$4.29 million (75.52% of budget) and, when compared to a August 2019 YTD total of \$4.24 million, are \$58.6 thousand (1.38%) higher. The full-

year budget was projected to be \$4.42 million, however, the forecast was increased in August by \$1.26 million (28.60%) to reflect the current rate of collections. This would result in a decrease of \$209.8 thousand, or 3.56% from FY 2019 collections. It is important to note that the August 2019 year to-date collections were equal to 71.84% of the full-year 2019 collections, and in 2018, the rate was equal to 71.96% of FY 2018 collections. The reason for the slightly higher 2020 YTD rate was the result of strong income tax revenue collections in January – April.

The city received its second-half 2020 property tax settlement from Licking County in the month of August. The 2020 budget in this line is \$1.38 million and is projected to be relatively unchanged from FY 2019 receipts. Total property taxes received to-date are \$1.36 million and are 1.08% lower than the same period in 2019. This total also includes \$246.7 thousand in TIF payments in lieu of taxes (PILOT) from the State Route 310 TIF district

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 \$1.81 million is budgeted, with \$113.0 thousand of the total expected to come from grants and loans. Through August 31, approximately \$1.26 million has been collected (69.35% of the category budget). Although the category is running slightly higher than 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. This category includes the gasoline, vehicle registration and driver license permissive revenues. We experienced a slight decline in collections in this category earlier in the year due to the reduced level of fuel consumption during the 'shelter in place' order in response to the COVID-19 crisis.

All Funds Revenue - Budget

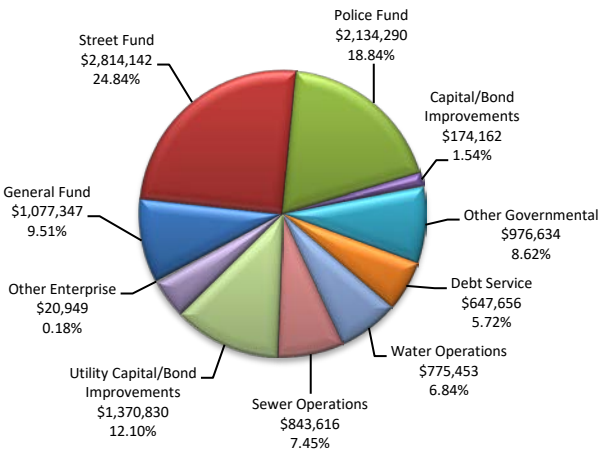


Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses and other customers. For 2020, approximately \$4.62 million is budgeted for total service charge revenues. Year to-date collections are \$3.49 million, or 75.57% of budget. The eight-month total is up by \$128.2 thousand (3.81%) when compared to 2019 and is due to increased utility billing collections. At \$4.29 million or 92.84% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through August 31 are \$3.22 million, or 75.10% of the full-year budget in this line item.

EXPENDITURES/SPENDING

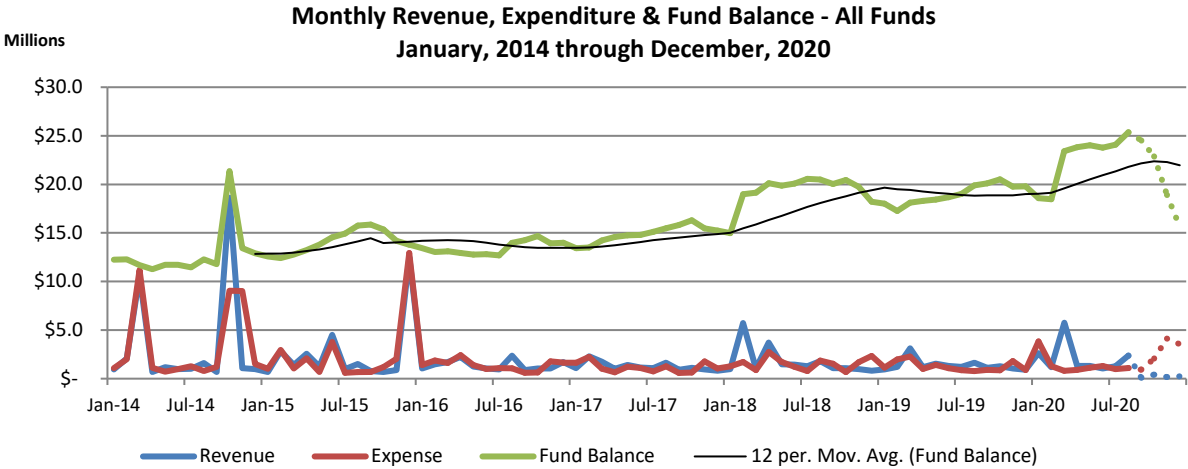
As we continue into the third-quarter of 2020, spending trends continue to appear to be in-line with, or better than, expectations. Excluding debt service expenses and interfund transfers in the calculation results in a spending rate equal to 46.95% and is below the straight-line rate of 66.67%. Including any 2019 carryover encumbrances (e.g. purchase orders) as well as FY 2020-issued POs in the total results in a ratio of 74.80%. Many of these 2020 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances.

YTD Expenditures by Fund
(excludes encumbrances)



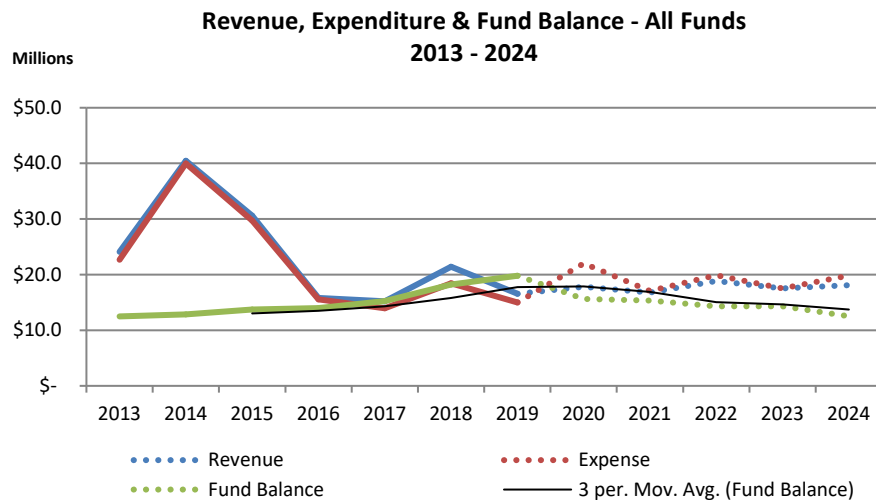
FUND BALANCE/FINANCIAL HEALTH

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 \$4.21 million in 2020 (see chart at the top of the following page) 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.



The General fund ended the month of August 2020 with an unencumbered balance of \$1.80 million and is up by \$363.2 thousand, or 25.25% from December 2019 and the Police (208) fund increased by \$137.2 thousand (6.94%). The Street (201) fund unencumbered fund balance decreased by \$208.8 thousand (9.19%) from December 2019. With

much of the decline the result of full-year purchase orders (i.e. encumbrances) issued in January and the payment of 2019 construction project invoices in 2020. The 2020 forecast calls for these funds to end the year lower than they ended 2019 and is primarily the result of reduced income tax collections 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. The reduced revenue projections may cause the ability of the city to be able to fund spending on future capital projects or related debt service to become limited. Much of the reductions at this point have come from the carryover fund balances (e.g. reserves), but we have requested a reduction in appropriations (e.g. budget) from City Council. 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, and it's a 'best practice' in the public finance profession. We will also be working to reduce and manage the spending side of the equation in order to minimize the need to draw from existing reserves.

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 AUGUST 31, 2020**

BANK/FINANCIAL INSTITUTION BALANCES:

Governmental Funds Checking (per stmt)	\$	325,000.00
Outstanding checks		(75,380.10)
O/S check sweep pending		75,380.10
Error Correction/Deposit in-transit		-
Total Governmental Funds Checking	\$	325,000.00
Governmental Funds Sweep Acct (per stmt)	\$	4,081,599.04
Other in-transit		-
O/S check sweep pending		(75,380.10)
Total Governmental Funds Sweep	\$	4,006,218.94
Combined Governmental Funds	\$	4,331,218.94
Payroll Checking Account (per stmt)	\$	78,235.71
Outstanding checks		(9,335.69)
Deposits in-transit		-
Error correction in-transit		-
Total Payroll Checking	\$	68,900.02
Utility Funds Checking (per stmt)	\$	-
Deposits in-transit		-
Outstanding checks		(53,392.08)
O/S check sweep pending		55,088.97
Error Correction/Other		(1,696.89)
Total PNB Water-Sewer Checking	\$	-
Utility Funds Sweep Acct (per stmt)	\$	5,038,299.72
Deposits in-transit		-
O/S check sweep pending		(55,088.97)
Bank error correction/other in-transit		-
Total PNB Water-Sewer Sweep	\$	4,983,210.75
Combined PNB Water-Sewer Account	\$	4,983,210.75
Vendor Bond/Security Dep Escrow Account	\$	12,064.50
Outstanding checks		(750.00)
Deposits in-transit		-
Total PNB Fire Escrow Account	\$	11,314.50
Fire Escrow Account	\$	8,664.50
Outstanding checks		-
Deposits in-transit		-
Total PNB Fire Escrow Account	\$	8,664.50
Builders Escrow/Construction Account	\$	831,000.30
Outstanding checks		-
Deposits in-transit		-
Bank error correction/other in-transit		-
Total PNB Builders/Construction Escrow	\$	831,000.30
Police Evidence/Cash Seizure	\$	18,161.92
Outstanding checks		-
Deposits in-transit		-
Bank error correction/other in-transit		-
Total PNB Police Evidence/Cash Seizure	\$	18,161.92

Investments (at cost)

PNB CD 6881	\$	-
STAR Ohio - Governmental		1,069,299.32
STAR Ohio - Utility		534,656.31
STAR Ohio - Bond Improvement		41,987.19
Raymond James - Governmental		6,311,211.17
Raymond James - Utility		3,398,344.49
Total Investments	\$	11,355,498.48

Total Statement Cash Balance **\$ 21,607,969.41**

(Not included in total bank balances)

PNB Mayors Court Account	\$	6,338.61
Deposits in transit		(392.00)
Outstanding checks/ACH		(5,946.61)
Bank error/corrections		-
Total Mayors Court	\$	-

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

SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

101 - General Fund	\$	2,163,435.22
102 - Unclaimed Funds		1,291.76
Total General Funds	\$	2,164,726.98
201 - Street Fund	\$	3,164,876.29
202 - State Highway		251,526.41
203 - Ecological Preservation		1,000.00
204 - Pataskala JEDD		1,781.32
205 - Permissive License Tax		431,180.56
206 - Recreation Fund		108,287.46
207 - Park Use		252,110.77
208 - Police Fund		2,528,950.46
209 - Immobilization		490.00
210 - Mayor's Court Computer		24,029.91
211 - Alcohol Enforcement & Education		5,946.10
212 - Law Enforcement Trust		16,843.84
213 - Pataskala Mobile Home Park		4,491.72
214 - FEMA Grant Fund		-
215 - CHIP Fund		-
216 - Community Development Block Grant		-
217 - Safe Routes to School		-
218 - Police K-9		14,894.98
219 - Sesquicentennial Fund		366.91
220 - Indigent Drivers Interlock		952.10
221 - Indigent Drivers Alcohol Treatment		-
222 - Law Enforcement Training & Ed		9,607.61
223 - Payment In Lieu		58,494.74
224 - Local Coronavirus Relief Fund		22,813.05
Total Special Revenue	\$	6,898,644.23
401 - Debt Service Fund	\$	383,567.12
402 - Street Bond		-
Total Debt Service	\$	383,567.12
301 - Capital Improvements	\$	1,327,818.81
302 - Bond Improvements		41,987.19
303 - State Issue II Capital Improvements		52,769.07
304 - Municipal Building Purchase		-
305 - Courter Bridge Improvement		-
306 - SR 310 TIF		708,675.62
307 - Columbia Road Bridge Improvements		-
308 - Capital Facilities		175,527.60
Total Capital Projects	\$	2,306,778.29
501 - Construction Account/Project	\$	831,000.30
502 - Fire Escrow Fund		8,664.50
503 - Vendor Bond & Escrow		11,314.50
504 - Police Evidence/Cash Seizure		18,161.92
999 - Payroll Clearing Fund		68,900.02
Total Escrow/Agency Funds	\$	938,041.24
Total Governmental Funds	\$	12,691,757.86
601 - Water Operations	\$	1,333,007.01
602 - Water Capital Improvements		2,191,428.46
603 - Water Bond Improvements		1.06
604 - Water Debt Service		436,744.37
605 - Water Treatment Plant #2		0.38
606 - Water Utility State Issue II (OPWC)		-
651 - Sewer Operations		2,827,770.22
652 - Sewer Capital Improvements		1,634,289.54
653 - Sewer Bond Improvements		387.84
654 - Sewer Debt Service		468,852.09
655 - The Oaks Assessment		23,730.58
656 - Sewer Utility State Issue II (OPWC)		-
Total Enterprise Funds	\$	8,916,211.55
Total All Funds	\$	21,607,969.41

**CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF AUGUST 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	August 31, 2020 Unencumbered Fund Balance
101 - General Fund	\$ 1,649,717.05	\$ 1,591,065.15	\$ 1,077,346.98	\$ 2,163,435.22	\$ 362,130.49	\$ 1,801,304.73
102 - Unclaimed Funds	1,291.76	-	-	1,291.76	-	1,291.76
Total General Funds	\$ 1,651,008.81	\$ 1,591,065.15	\$ 1,077,346.98	\$ 2,164,726.98	\$ 362,130.49	\$ 1,802,596.49
201 - Street Fund	\$ 3,887,763.89	\$ 2,091,254.61	\$ 2,814,142.21	\$ 3,164,876.29	\$ 1,100,895.01	\$ 2,063,981.28
202 - State Highway	208,007.05	60,330.55	16,811.19	251,526.41	9,106.87	242,419.54
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	183,675.44	217,097.53	431,180.56	98,896.23	332,284.33
206 - Recreation Fund	82,832.65	178,908.60	153,453.79	108,287.46	43,517.58	64,769.88
207 - Park Use	197,246.04	60,624.98	5,760.25	252,110.77	55,179.00	196,931.77
208 - Police Fund	2,213,865.68	2,449,374.48	2,134,289.70	2,528,950.46	414,429.39	2,114,521.07
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	27,282.74	1,861.00	5,113.83	24,029.91	276.17	23,753.74
211 - Alcohol Enforcement & Education	5,946.10	-	-	5,946.10	-	5,946.10
212 - Law Enforcement Trust	15,921.84	922.00	-	16,843.84	-	16,843.84
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	368.00	-	14,894.98	-	14,894.98
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
224 - Local Coronavirus Relief Fund	-	61,310.09	38,497.04	22,813.05	19,650.00	3,163.05
Total Special Revenue	\$ 7,216,071.78	\$ 5,088,629.75	\$ 5,406,057.30	\$ 6,898,644.23	\$ 1,786,058.49	\$ 5,112,585.74
401 - Debt Service Fund	\$ 78,331.63	\$ 952,891.62	\$ 647,656.13	\$ 383,567.12	\$ 386,531.36	\$ (2,964.24)
402 - Street Bond	-	-	-	-	-	-
Total Debt Service	\$ 78,331.63	\$ 952,891.62	\$ 647,656.13	\$ 383,567.12	\$ 386,531.36	\$ (2,964.24)
301 - Capital Improvements	\$ 1,378,557.65	\$ 123,423.46	\$ 174,162.30	\$ 1,327,818.81	\$ 217,887.63	\$ 1,109,931.18
302 - Bond Improvements	41,713.27	273.92	-	41,987.19	254.00	41,733.19
303 - State Issue II Capital Improvements	57,640.62	-	4,871.55	52,769.07	20,937.75	31,831.32
304 - Municipal Building Purchase	-	-	-	-	-	-
305 - Courter Bridge Improvement	-	-	-	-	-	-
306 - SR 310 TIF	606,123.17	246,743.65	144,191.20	708,675.62	43,036.72	665,638.90
307 - Columbia Road Bridge Improvements	-	-	-	-	-	-
308 - Capital Facilities	254,538.32	70,989.28	150,000.00	175,527.60	-	175,527.60
Total Capital Projects	\$ 2,338,573.03	\$ 441,430.31	\$ 473,225.05	\$ 2,306,778.29	\$ 282,116.10	\$ 2,024,662.19
501 - Construction Account/Project	\$ 566,891.53	\$ 379,258.08	\$ 115,149.31	\$ 831,000.30	\$ 545,290.16	\$ 285,710.14
502 - Fire Escrow Fund	85,664.50	22,296.92	99,296.92	8,664.50	-	8,664.50
503 - Vendor Bond & Escrow	12,814.50	4,000.00	5,500.00	11,314.50	10,464.50	850.00
504 - Police Evidence/Cash Seizure	11,062.66	7,099.26	-	18,161.92	2,509.20	15,652.72
999 - Payroll Clearing Fund	32,305.62	2,794,333.53	2,757,739.13	68,900.02	-	68,900.02
Total Agency/Fiduciary Funds	\$ 708,738.81	\$ 3,206,987.79	\$ 2,977,685.36	\$ 938,041.24	\$ 558,263.86	\$ 379,777.38
Total Governmental Funds	\$ 11,992,724.06	\$ 11,281,004.62	\$ 10,581,970.82	\$ 12,691,757.86	\$ 3,375,100.30	\$ 9,316,657.56
601 - Water Operations	\$ 1,189,333.93	\$ 919,125.90	\$ 775,452.82	\$ 1,333,007.01	\$ 380,776.75	\$ 952,230.26
602 - Water Capital Improvements	2,239,789.41	786,779.09	835,140.04	2,191,428.46	26,621.18	2,164,807.28
603 - Water Bond Improvements	1.06	-	-	1.06	-	1.06
604 - Water Debt Service	37,555.85	604,784.77	205,596.25	436,744.37	383,893.75	52,850.62
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	1,039,473.77	843,616.11	2,827,770.22	358,175.19	2,469,595.03
652 - Sewer Capital Improvements	1,523,731.23	646,248.28	535,689.97	1,634,289.54	1,292,644.98	341,644.56
653 - Sewer Bond Improvements	387.84	-	-	387.84	-	387.84
654 - Sewer Debt Service	153,657.59	604,985.84	289,791.34	468,852.09	212,902.70	255,949.39
655 - Oaks Assessment	25,089.59	19,589.52	20,948.53	23,730.58	10,133.26	13,597.32
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	-	-
Total Enterprise Funds	\$ 7,801,459.44	\$ 4,620,987.17	\$ 3,506,235.06	\$ 8,916,211.55	\$ 2,665,147.81	\$ 6,251,063.74
Total All Funds	\$ 19,794,183.50	\$ 15,901,991.79	\$ 14,088,205.88	\$ 21,607,969.41	\$ 6,040,248.11	\$ 15,567,721.30

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

Fund Number / Description	December 31, 2018 Total Cash Balance	FY 2019 Estimated Revenues	FY 2019 Budget Expenditures	FY 2018 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2019 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of August 31, 2020	FY 2019 Est Revenue Adjustments	EOY Projected Fund Balances as of August 31, 2020	Balance as % of Budget
101 - General Fund	\$ 1,649,717.05	\$ 1,685,305.60	\$ 1,812,896.00	\$ 211,588.41	\$ 2,024,484.41	\$ 1,310,538.24	\$ 87,400.00	\$ (78,094.22)	\$ 2,033,790.19	\$ 80,643.40	\$ 1,381,875.86	67.95%
102 - Unclaimed Funds	1,291.76	100.00	-	-	-	1,391.76	-	-	-	-	1,391.76	100.00%
Total General Funds	\$ 1,651,008.81	\$ 1,685,405.60	\$ 1,812,896.00	\$ 211,588.41	\$ 2,024,484.41	\$ 1,311,930.00	\$ 87,400.00	\$ (78,094.22)	\$ 2,033,790.19	\$ 80,643.40	\$ 1,383,267.62	68.01%
201 - Street Fund	\$ 3,887,763.89	\$ 3,071,381.50	\$ 3,553,005.00	\$ 1,615,023.23	\$ 5,168,028.23	\$ 1,791,117.16	\$ 1,950.00	\$ (190,048.16)	\$ 4,979,930.07	\$ (216,853.50)	\$ 1,762,361.82	35.39%
202 - State Highway	208,007.05	90,899.50	82,000.00	723.31	82,723.31	216,183.24	-	(605.25)	82,118.06	4,000.00	220,788.49	268.87%
203 - Ecological Preservation	1,000.00	-	-	-	-	1,000.00	-	-	-	-	1,000.00	100.00%
204 - Pataskala JEDD	1,781.32	-	-	-	-	1,781.32	-	-	-	-	1,781.32	100.00%
205 - Permissive License Tax	464,602.65	443,859.50	488,297.00	61,315.62	549,612.62	358,849.53	(197,000.00)	(1,965.62)	350,647.00	(137,859.50)	419,955.65	119.77%
206 - Recreation Fund	82,832.65	314,900.00	310,968.00	7,636.23	318,604.23	79,128.42	(55,350.00)	(3,980.95)	259,273.28	(113,150.00)	25,309.37	9.76%
207 - Park Use	197,246.04	32,500.00	44,000.00	6,787.25	50,787.25	178,958.79	35,655.00	-	86,442.25	11,000.00	154,303.79	178.51%
208 - Police Fund	2,213,865.68	3,463,925.50	3,458,121.00	236,588.65	3,694,709.65	1,983,081.53	70,550.00	(67,071.09)	3,698,188.56	(270,736.50)	1,708,866.12	46.21%
209 - Immobilization	490.00	-	-	-	-	490.00	-	-	-	-	490.00	100.00%
210 - Mayor's Court Computer	27,282.74	5,000.00	8,000.00	400.00	8,400.00	23,882.74	(1,000.00)	(400.00)	8,000.00	(3,000.00)	21,282.74	266.03%
211 - Alcohol Enforcement & Education	5,946.10	2,500.00	2,500.00	-	2,500.00	5,946.10	-	-	1,500.00	(1,500.00)	5,446.10	363.07%
212 - Law Enforcement Trust	15,921.84	4,000.00	4,000.00	-	4,000.00	15,921.84	-	-	4,500.21	(3,000.00)	12,921.84	323.05%
213 - Pataskala Mobile Home Park	4,491.72	8.49	-	-	-	4,500.21	-	-	-	(8.49)	4,491.72	100.00%
214 - FEMA Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
215 - CHIP Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
216 - Community Development Block Grant	-	-	-	-	-	-	-	-	-	-	-	100.00%
217 - Safe Routes to School	-	-	-	-	-	-	-	-	-	-	-	100.00%
218 - Police K-9	14,526.98	4,250.00	-	1,372.99	1,372.99	17,403.99	-	(1,372.99)	-	(3,250.00)	15,526.98	100.00%
219 - Sequentialennial Fund	366.91	-	-	-	-	366.91	-	-	-	-	366.91	100.00%
220 - Indigent Drivers Interlock	952.10	-	-	-	-	952.10	-	-	-	-	952.10	100.00%
221 - Indigent Drivers Alcohol Treatment	-	-	-	-	-	-	-	-	-	-	-	100.00%
222 - Law Enforcement Training & Ed	9,607.61	4,000.00	-	-	65,000.00	13,607.61	-	-	65,000.00	-	13,607.61	100.00%
223 - Payment In Lieu	79,386.50	-	-	65,000.00	-	14,386.50	-	-	-	-	14,386.50	22.13%
224 - Local Coronavirus Relief Fund	-	-	-	-	-	-	-	-	-	-	-	0.00%
Total Special Revenue	\$ 7,216,071.78	\$ 7,437,224.49	\$ 7,950,891.00	\$ 1,994,847.28	\$ 9,945,738.28	\$ 4,707,557.99	\$ (80,195.00)	\$ (265,444.06)	\$ 9,600,099.22	\$ (669,357.99)	\$ 4,383,839.06	45.66%
401 - Debt Service Fund	\$ 78,331.63	\$ 1,036,322.00	\$ 1,045,752.00	\$ 534.90	\$ 1,046,286.90	\$ 68,366.73	\$ -	\$ (534.90)	\$ 1,045,752.00	\$ 170,819.00	\$ 239,720.63	0.00%
402 - Street Bond	-	-	-	-	-	-	-	-	-	-	-	0.00%
Total Debt Service	\$ 78,331.63	\$ 1,036,322.00	\$ 1,045,752.00	\$ 534.90	\$ 1,046,286.90	\$ 68,366.73	\$ -	\$ (534.90)	\$ 1,045,752.00	\$ 170,819.00	\$ 239,720.63	0.00%
301 - Capital Improvements	\$ 1,378,557.65	\$ 168,824.00	\$ 217,057.00	\$ 132,344.54	\$ 349,401.54	\$ 1,197,980.11	\$ 231,439.00	\$ (116,745.22)	\$ 464,095.32	\$ (5,312.00)	\$ 1,077,974.33	232.27%
302 - Bond Improvements	41,713.27	500.00	-	13,165.71	13,165.71	29,047.56	-	(12,911.71)	254.00	-	41,959.27	16519.40%
303 - State Issue II Capital Improvements	57,640.62	-	-	25,809.30	25,809.30	31,831.32	-	-	25,809.30	-	31,831.32	123.33%
304 - Municipal Building Purchase	-	-	-	-	-	-	-	-	-	-	-	100.00%
305 - Courter Bridge Improvement	-	-	-	-	-	-	-	-	-	-	-	100.00%
306 - SR 310 TIF	606,123.17	308,333.00	165,515.00	75,551.72	241,066.72	673,389.45	(52,000.00)	-	189,066.72	(43,333.00)	682,056.45	100.00%
307 - Columbia Road Bridge Improvements	-	-	-	-	-	-	-	-	-	-	-	360.75%
308 - Capital Facilities	254,538.32	109,242.00	150,000.00	-	150,000.00	213,780.32	-	-	150,000.00	(34,242.00)	179,538.32	100.00%
Total Capital Projects	\$ 2,338,573.03	\$ 586,899.00	\$ 532,572.00	\$ 246,871.27	\$ 779,443.27	\$ 2,146,028.76	\$ 179,439.00	\$ (129,656.93)	\$ 829,225.34	\$ (82,887.00)	\$ 2,013,359.69	242.80%
501 - Construction Account/Project	\$ 566,891.53	\$ 375,000.00	\$ 250,000.00	\$ 302,011.47	\$ 552,011.47	\$ 389,880.06	\$ 400,000.00	\$ -	\$ 952,011.47	\$ 250,000.00	\$ 239,880.06	25.20%
502 - Fire Escrow Fund	85,664.50	-	-	-	-	85,664.50	102,000.00	-	102,000.00	25,000.00	8,664.50	8.49%
503 - Vendor Bond & Escrow	12,814.50	10,000.00	10,000.00	8,964.50	18,964.50	3,850.00	-	(500.00)	18,464.50	-	4,350.00	23.96%
504 - Police Evidence/Cash Seizure	11,062.66	-	-	2,509.20	2,509.20	8,553.46	-	-	2,509.20	10,000.00	18,553.46	739.42%
999 - Payroll Clearing Fund	32,305.62	-	-	-	-	32,305.62	-	-	-	-	32,305.62	100.00%
Total Fiduciary/Agency	\$ 708,738.81	\$ 385,000.00	\$ 260,000.00	\$ 313,485.17	\$ 573,485.17	\$ 520,253.64	\$ 502,000.00	\$ (500.00)	\$ 1,074,985.17	\$ 285,000.00	\$ 303,753.64	28.26%
Total Governmental Funds	\$ 11,992,724.06	\$ 11,130,851.09	\$ 11,602,111.00	\$ 2,767,327.03	\$ 14,369,438.03	\$ 8,754,137.12	\$ 688,644.00	\$ (474,230.11)	\$ 14,583,851.92	\$ (215,782.59)	\$ 8,323,940.64	57.08%
601 - Water Operations	\$ 1,189,333.93	\$ 1,308,019.00	\$ 1,501,824.00	\$ 182,795.06	\$ 1,684,619.06	\$ 813,733.87	\$ 17,275.00	\$ (115,229.55)	\$ 1,586,664.51	\$ 20,125.00	\$ 930,813.42	58.66%
602 - Water Capital Improvements	2,239,789.41	846,430.00	989,000.00	4,379.61	993,379.61	2,092,839.80	-	(4,014.39)	989,365.22	75,000.00	2,171,854.19	219.52%
603 - Water Bond Improvements	1.06	-	-	-	-	1.06	-	-	-	-	1.06	100.00%
604 - Water Debt Service	37,555.85	603,714.00	589,490.00	-	589,490.00	51,779.85	-	-	589,490.00	2,786.00	54,565.85	9.26%
605 - Water Treatment Plant #2	0.38	-	-	-	-	0.38	-	-	-	-	0.38	100.00%
606 - Water Utility State Issue II (OPWC)	-	-	-	-	-	-	-	-	-	-	-	100.00%
651 - Sewer Operations	2,631,912.56	1,447,063.00	1,727,924.00	212,706.22	1,940,630.22	2,138,345.34	20,475.00	(148,589.62)	1,812,515.60	13,625.00	2,280,084.96	125.80%
652 - Sewer Capital Improvements	1,523,731.23	1,847,441.00	1,745,000.00	126,529.11	1,871,529.11	1,499,643.12	-	(3,194.16)	1,868,334.95	108,160.00	1,610,997.28	86.23%
653 - Sewer Bond Improvements	387.84	-	-	-	-	387.84	-	-	-	-	387.84	100.00%
654 - Sewer Debt Service	153,657.59	602,580.00	391,589.00	137,049.61	528,638.61	227,598.98	-	-	528,638.61	4,920.00	232,518.98	43.96%
655 - Oaks Assessment	25,089.59	20,261.00	21,264.00	10,133.26	31,397.26	13,953.33	-	-	31,397.26	-	13,953.33	44.44%
656 - Utility State Issue II (OPWC)	-	-	-	-	-	-	-	-	-	-	-	100.00%
Total Enterprise Funds	\$ 7,801,459.44	\$ 6,675,508.00	\$ 6,966,091.00	\$ 673,592.87	\$ 7,639,683.87	\$ 6,837,283.57	\$ 37,750.00	\$ (271,027.72)	\$ 7,406,406.15	\$ 224,616.00	\$ 7,295,177.29	98.50%
Total All Funds	\$ 19,794,183.50	\$ 17,806,359.09	\$ 18,568,202.00	\$ 3,440,919.90	\$ 22,009,121.90	\$ 15,591,420.69	\$ 726,394.00	\$ (745,257.83)	\$ 21,990,258.07	\$ 8,833.41	\$ 15,619,117.93	71.03%

CITY OF PATASKALA, OHIO
AUGUST 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											
		\$19,830,778	\$19,830,778			\$ 18,222,458	\$18,222,458				
REVENUE											
Taxes	Property Taxes	\$ 1,361,739	\$ 1,380,000	\$ 18,261	98.68%	\$ 1,376,552	\$ 1,335,776	\$ (40,776)	103.05%	\$ (14,814)	-1.08%
	Income Taxes	4,294,234	5,686,348	1,392,114	75.52%	4,235,665	5,896,157	1,660,492	71.84%	58,569	1.38%
	Total Taxes	\$ 5,655,972	\$ 7,066,348	\$ 1,410,376	80.04%	\$ 5,612,217	\$ 7,231,933	\$ 1,619,716	77.60%	\$ 43,755	0.78%
Intergovernmental	State-Shared Revenues	\$ 1,104,357	\$ 1,681,106	\$ 576,748	65.69%	\$ 813,490	\$ 1,292,640	\$ 479,150	62.93%	\$ 290,868	35.76%
	Grants & Loans	151,484	113,000	(38,484)	134.06%	45,676	121,079	75,403	37.72%	105,808	231.65%
	Other Intergovernmental	-	16,689	16,689	0.00%	100	16,689	16,589	0.60%	(100)	-100.00%
	Total Intergovernmental	\$ 1,255,841	\$ 1,810,795	\$ 554,953	69.35%	\$ 859,265	\$ 1,430,408	\$ 571,143	60.07%	\$ 396,576	46.15%
Charges for Service	General Government Fees	\$ 136,010	\$ 140,850	\$ 4,840	96.56%	\$ 143,249	\$ 175,790	\$ 32,541	81.49%	\$ (7,239)	-5.05%
	Utility Charges	3,218,513	4,285,842	1,067,329	75.10%	3,092,351	3,887,946	795,595	79.54%	126,162	4.08%
	Other Service Charges	134,235	190,000	55,766	70.65%	124,972	190,000	65,028	65.77%	9,262	7.41%
	Total Charges for Service	\$ 3,488,758	\$ 4,616,692	\$ 1,127,934	75.57%	\$ 3,360,572	\$ 4,253,736	\$ 893,164	79.00%	\$ 128,185	3.81%
Fines & Forfeitures	Mayor's Court	\$ 43,843	\$ 74,343	\$ 30,500	58.97%	\$ 69,704	\$ 128,250	\$ 58,546	54.35%	\$ (25,861)	-37.10%
	Other Fines & Forfeitures	1,027	2,600	1,573	39.50%	4,002	5,000	998	80.04%	(2,975)	-74.34%
	Total Fines, Licenses & Permits	\$ 44,870	\$ 76,943	\$ 32,073	58.32%	\$ 73,706	\$ 133,250	\$ 59,544	55.31%	\$ (28,836)	-39.12%
Special Assessments	Special Assessments	20,050	22,761	2,711	88.09%	20,438	22,761	2,323	89.80%	(388)	-1.90%
	Total Special Assessments	\$ 20,050	\$ 22,761	\$ 2,711	88.09%	\$ 20,438	\$ 22,761	\$ 2,323	89.80%	\$ (388)	-1.90%
Other Sources	Investment Income	\$ 207,078	\$ 247,139	\$ 40,061	83.79%	\$ 267,022	\$ 195,595	\$ (71,426)	136.52%	\$ (59,944)	-22.45%
	Proceeds from Debt Issuance	-	1,250,000	1,250,000	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	745,577	1,008,500	262,923	73.93%	549,214	734,452	185,237	74.78%	196,363	35.75%
	Total Other Sources	\$ 952,655	\$ 2,505,639	\$ 1,552,984	38.02%	\$ 816,236	\$ 930,047	\$ 113,811	87.76%	\$ 136,419	16.71%
Interfund Transfers	Transfers & Advances In	\$ 1,689,512	\$ 1,716,015	\$ 26,503	98.46%	\$ 1,461,421	\$ 1,461,423	\$ 2	100.00%	\$ 228,091	15.61%
	Total Transfers	\$ 1,689,512	\$ 1,716,015	\$ 26,503	98.46%	\$ 1,461,421	\$ 1,461,423	\$ 2	100.00%	\$ 228,091	15.61%
	Grand Total Revenue	\$13,107,658	\$17,815,193	\$ 4,707,534	73.58%	\$ 12,203,856	\$15,463,558	\$ 3,259,702	78.92%	\$ 903,802	7.41%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ (1,689,512)	\$ (1,716,015)	\$ 26,503	-1.54%	\$ (1,461,421)	\$ (1,461,423)	\$ 2	0.00%	\$ (228,091)	15.61%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ (1,689,512)	\$ (1,716,015)	\$ 26,503	-1.54%	\$ (1,461,421)	\$ (1,461,423)	\$ 2	0.00%	\$ (228,091)	15.61%
	Adjusted Grand Total Revenue	\$11,418,146	\$16,099,178	\$ 4,681,031	70.92%	\$ 10,742,435	\$14,002,135	\$ 3,259,700	76.72%	\$ 675,711	6.29%

	YTD 2020	2020 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2019	YTD 2020 H/(L) YTD 2019	% H/(L)
<i>EXPENDITURE & ENCUMBRANCES</i>										
Salary & Related	\$ 3,470,896	\$ 6,058,594	\$ 2,587,698	42.71%	\$ 460,222	\$ 2,127,477	35.12%	\$ 3,290,932	\$ 179,964	5.47%
Contractual Services	1,550,831	3,928,550	2,377,719	60.52%	1,160,164	1,217,555	30.99%	1,423,126	127,705	8.97%
General Operating	1,409,209	3,063,202	1,653,993	54.00%	754,181	899,812	29.37%	1,315,206	94,004	7.15%
Capital Outlay	2,078,072	5,072,544	2,994,472	59.03%	2,672,221	322,251	6.35%	2,037,955	40,116	1.97%
Debt Service	1,131,947	2,151,353	1,019,406	47.38%	993,461	25,945	1.21%	998,668	133,278	13.35%
Transfers & Advances	1,689,512	1,716,015	26,503	1.54%	-	26,503	1.54%	1,461,421	228,091	15.61%
Grand Total Expenditures	<u>\$11,330,467</u>	<u>\$21,990,258</u>	<u>\$10,659,791</u>	<u>48.48%</u>	<u>\$ 6,040,248</u>	<u>\$ 4,619,543</u>	<u>21.01%</u>	<u>\$ 10,527,308</u>	<u>\$ 803,158</u>	<u>7.63%</u>
<u>Adjustments:</u>										
- Interfund transfers & advances	\$ (1,689,512)	\$ (1,716,015)	\$ (26,503)	1.54%	\$ -	\$ 26,503	1.54%	\$ (1,461,421)	\$ (228,091)	15.61%
Total Adjustments	<u>\$ (1,689,512)</u>	<u>\$ (1,716,015)</u>	<u>\$ (26,503)</u>	<u>1.54%</u>	<u>\$ -</u>	<u>\$ 26,503</u>	<u>1.54%</u>	<u>\$ (1,461,421)</u>	<u>\$ (228,091)</u>	<u>15.61%</u>
Adjusted Grand Total Expenditures	<u>\$ 9,640,955</u>	<u>\$20,274,243</u>	<u>\$10,633,288</u>	<u>52.45%</u>	<u>\$ 6,040,248</u>	<u>\$ 4,593,040</u>	<u>22.65%</u>	<u>\$ 9,065,887</u>	<u>\$ 575,068</u>	<u>6.34%</u>
Ending Fund Balance	(based on non-adjusted expenditures)	<u>\$21,607,969</u>	<u>\$15,619,118</u>		<u>\$ 15,567,721</u>			<u>\$ 19,899,006</u>	<u>\$ 1,708,963</u>	<u>8.59%</u>
		71.03%								

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

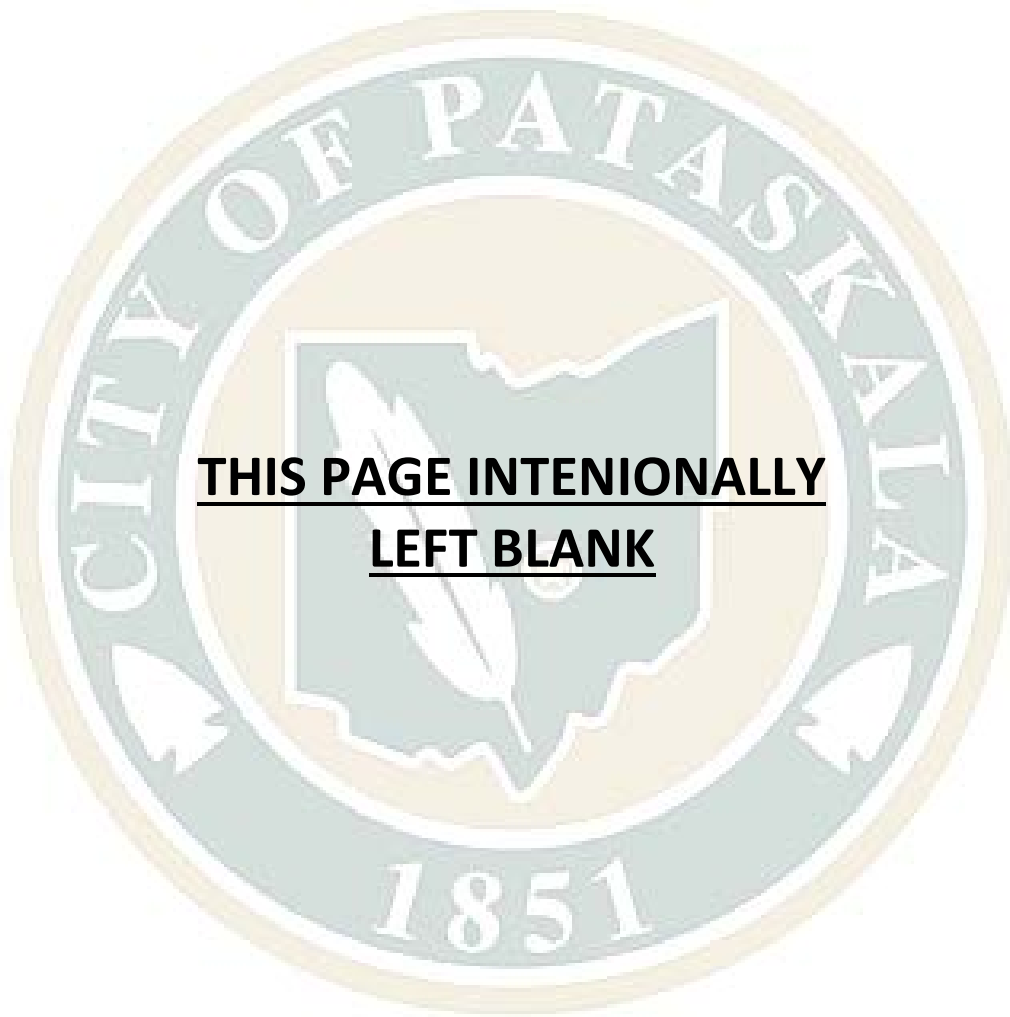
Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
Taxes	\$ 5,655,972.42	\$ 7,066,348.00	\$ 1,410,375.58	\$ 7,441,564.00	\$ (375,216.00)
Income Taxes	\$ 4,294,233.89	\$ 5,686,348.00	\$ 1,392,114.11	\$ 6,073,043.00	\$ (386,695.00)
Property Taxes	\$ 1,361,738.53	\$ 1,380,000.00	\$ 18,261.47	\$ 1,368,521.00	\$ 11,479.00
Intergovernmental	\$ 1,255,841.12	\$ 1,810,794.50	\$ 554,953.38	\$ 1,935,483.50	\$ (124,689.00)
Grants & Loans	\$ 151,483.86	\$ 113,000.00	\$ (38,483.86)	\$ 48,000.00	\$ 65,000.00
Other Intergovernmental	\$ -	\$ 16,689.00	\$ 16,689.00	\$ 16,689.00	\$ -
State-Shared Revenues	\$ 1,104,357.26	\$ 1,681,105.50	\$ 576,748.24	\$ 1,870,794.50	\$ (189,689.00)
Charges for Service	\$ 3,488,757.57	\$ 4,616,692.00	\$ 1,127,934.43	\$ 4,585,382.00	\$ 31,310.00
General Government Fees	\$ 136,009.95	\$ 140,850.00	\$ 4,840.05	\$ 292,700.00	\$ (151,850.00)
Other Service Charges	\$ 134,234.50	\$ 190,000.00	\$ 55,765.50	\$ 190,000.00	\$ -
Utility	\$ 3,218,513.12	\$ 4,285,842.00	\$ 1,067,328.88	\$ 4,102,682.00	\$ 183,160.00
Fines & Forfeitures	\$ 44,870.22	\$ 76,943.00	\$ 32,072.78	\$ 122,850.00	\$ (45,907.00)
Mayor's Court	\$ 43,843.22	\$ 74,343.00	\$ 30,499.78	\$ 115,750.00	\$ (41,407.00)
Other Fines & Forfeitures	\$ 1,027.00	\$ 2,600.00	\$ 1,573.00	\$ 7,100.00	\$ (4,500.00)
Special Assessments	\$ 20,049.96	\$ 22,761.00	\$ 2,711.04	\$ 22,761.00	\$ -
Special Assessments	\$ 20,049.96	\$ 22,761.00	\$ 2,711.04	\$ 22,761.00	\$ -
Miscellaneous Revenue	\$ 952,654.93	\$ 2,505,639.00	\$ 1,552,984.07	\$ 2,122,303.59	\$ 383,335.41
Investment Income	\$ 207,077.57	\$ 247,139.00	\$ 40,061.43	\$ 194,711.59	\$ 52,427.41
Other Miscellaneous Revenue	\$ 745,577.36	\$ 1,008,500.00	\$ 262,922.64	\$ 677,592.00	\$ 330,908.00
Proceeds from Debt Issuance	\$ -	\$ 1,250,000.00	\$ 1,250,000.00	\$ 1,250,000.00	\$ -
Transfers & Advances	\$ 1,689,512.04	\$ 1,716,015.00	\$ 26,502.96	\$ 1,576,015.00	\$ 140,000.00
Transfers & Advances	\$ 1,689,512.04	\$ 1,716,015.00	\$ 26,502.96	\$ 1,576,015.00	\$ 140,000.00
Grand Total	\$ 13,107,658.26	\$ 17,815,192.50	\$ 4,707,534.24	\$ 17,806,359.09	\$ 8,833.41

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 3,470,895.66	\$ 460,221.64	\$ 6,058,593.82	\$ 2,127,476.52	\$ 5,809,802.00	\$ 167,466.82	\$ 81,325.00
Contractual Services	\$ 1,550,831.40	\$ 1,160,163.89	\$ 3,928,550.12	\$ 1,217,554.83	\$ 3,111,616.00	\$ 641,934.12	\$ 175,000.00
General Operating	\$ 1,409,209.22	\$ 754,180.73	\$ 3,063,202.32	\$ 899,812.37	\$ 2,722,275.00	\$ 120,277.32	\$ 220,650.00
Capital Outlay	\$ 2,078,071.72	\$ 2,672,220.78	\$ 5,072,543.94	\$ 322,251.44	\$ 3,344,324.00	\$ 1,618,800.94	\$ 109,419.00
Debt Service	\$ 1,131,946.71	\$ 993,461.07	\$ 2,151,352.87	\$ 25,945.09	\$ 2,004,170.00	\$ 147,182.87	\$ -
Transfers & Advances	\$ 1,689,512.04	\$ -	\$ 1,716,015.00	\$ 26,502.96	\$ 1,576,015.00	\$ -	\$ 140,000.00
Grand Total	\$ 11,330,466.75	\$ 6,040,248.11	\$ 21,990,258.07	\$ 4,619,543.21	\$ 18,568,202.00	\$ 2,695,662.07	\$ 726,394.00

**2020 EXPENDITURE BUDGET ANALYSIS - All Funds
THROUGH AUGUST 31, 2020**

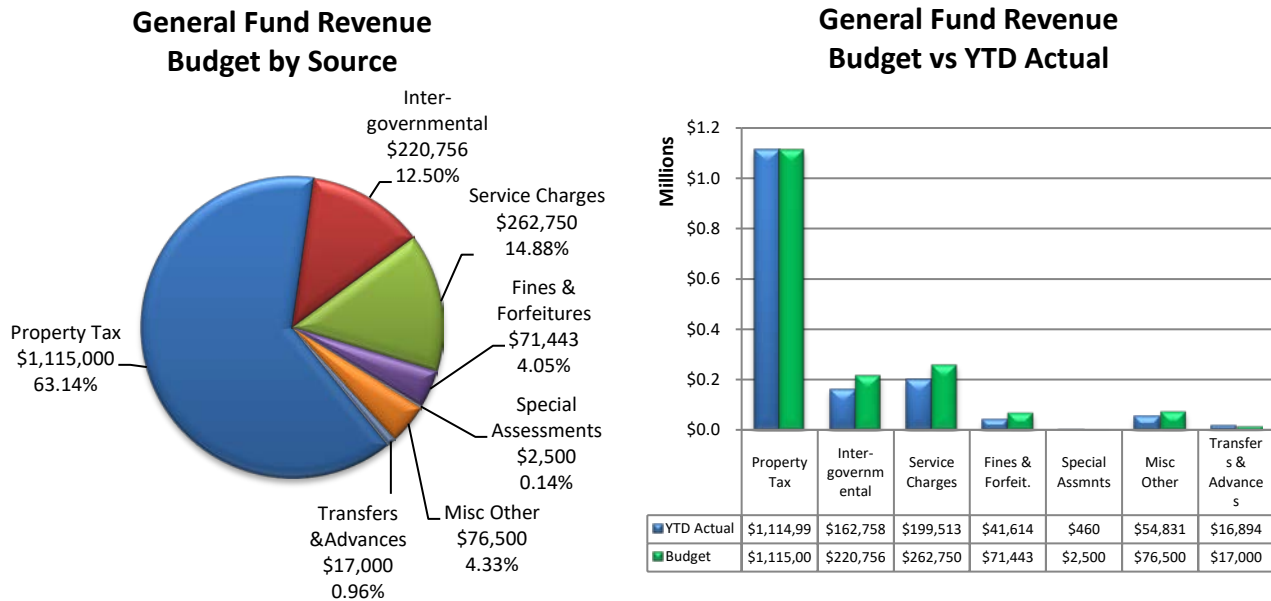
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
General Government	\$ 1,239,943.97	\$ 916,207.85	\$ 3,247,232.37	\$ 1,091,080.55	\$ 2,193,480.00	\$ 570,227.37	\$ 483,525.00
Salary & Related	\$ 369,745.99	\$ 53,374.65	\$ 701,788.04	\$ 278,667.40	\$ 669,330.00	\$ 20,933.04	\$ 11,525.00
Contractual Services	\$ 675,562.71	\$ 683,017.21	\$ 2,091,440.51	\$ 732,860.59	\$ 1,372,048.00	\$ 524,392.51	\$ 195,000.00
General Operating	\$ 194,635.27	\$ 179,815.99	\$ 454,003.82	\$ 79,552.56	\$ 152,102.00	\$ 24,901.82	\$ 277,000.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 109,059.88	\$ 21,392.45	\$ 207,716.55	\$ 77,264.22	\$ 201,751.00	\$ 3,015.55	\$ 2,950.00
Salary & Related	\$ 95,466.26	\$ 10,682.67	\$ 156,509.45	\$ 50,360.52	\$ 152,301.00	\$ 1,258.45	\$ 2,950.00
Contractual Services	\$ 2,571.20	\$ 4,650.48	\$ 9,500.00	\$ 2,278.32	\$ 9,500.00	\$ -	\$ -
General Operating	\$ 11,022.42	\$ 6,059.30	\$ 41,707.10	\$ 24,625.38	\$ 39,950.00	\$ 1,757.10	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 224,206.27	\$ 112,833.22	\$ 492,203.79	\$ 155,164.30	\$ 455,754.00	\$ 36,449.79	\$ -
Salary & Related	\$ 22,784.85	\$ 5,997.77	\$ 87,283.20	\$ 58,500.58	\$ 93,854.00	\$ 1,429.20	\$ (8,000.00)
Contractual Services	\$ 200,050.97	\$ 105,200.10	\$ 393,268.09	\$ 88,017.02	\$ 350,600.00	\$ 34,668.09	\$ 8,000.00
General Operating	\$ 1,370.45	\$ 1,635.35	\$ 11,652.50	\$ 8,646.70	\$ 11,300.00	\$ 352.50	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 1,784,845.44	\$ 358,244.10	\$ 3,071,503.72	\$ 928,414.18	\$ 2,873,443.00	\$ 159,760.72	\$ 38,300.00
Salary & Related	\$ 1,592,067.54	\$ 166,225.56	\$ 2,563,564.88	\$ 805,271.78	\$ 2,414,603.00	\$ 57,661.88	\$ 91,300.00
Contractual Services	\$ 16,351.64	\$ 4,236.99	\$ 25,130.43	\$ 4,541.80	\$ 26,400.00	\$ 730.43	\$ (2,000.00)
General Operating	\$ 101,650.28	\$ 66,773.55	\$ 275,426.41	\$ 107,002.58	\$ 300,998.00	\$ 9,428.41	\$ (35,000.00)
Capital Outlay	\$ 74,775.98	\$ 121,008.00	\$ 207,382.00	\$ 11,598.02	\$ 131,442.00	\$ 91,940.00	\$ (16,000.00)
Public Service	\$ 2,596,662.37	\$ 1,179,115.93	\$ 4,624,343.22	\$ 848,564.92	\$ 3,396,559.00	\$ 1,471,959.22	\$ (244,175.00)
Salary & Related	\$ 513,526.26	\$ 83,972.96	\$ 914,210.49	\$ 316,711.27	\$ 916,462.00	\$ 25,248.49	\$ (27,500.00)
Contractual Services	\$ 110,966.48	\$ 62,588.77	\$ 324,112.05	\$ 150,556.80	\$ 274,500.00	\$ 49,612.05	\$ -
General Operating	\$ 264,298.86	\$ 104,916.23	\$ 550,812.96	\$ 181,597.87	\$ 555,500.00	\$ 15,312.96	\$ (20,000.00)
Capital Outlay	\$ 1,707,870.77	\$ 927,637.97	\$ 2,835,207.72	\$ 199,698.98	\$ 1,650,097.00	\$ 1,381,785.72	\$ (196,675.00)
Finance	\$ 519,582.47	\$ 48,420.18	\$ 867,410.40	\$ 299,407.75	\$ 849,986.00	\$ 12,374.40	\$ 5,050.00
Salary & Related	\$ 209,606.53	\$ 24,503.48	\$ 366,629.57	\$ 132,519.56	\$ 354,156.00	\$ 7,423.57	\$ 5,050.00
Contractual Services	\$ 71,749.70	\$ 16,898.95	\$ 117,423.47	\$ 28,774.82	\$ 113,937.00	\$ 3,486.47	\$ -
General Operating	\$ 238,226.24	\$ 7,017.75	\$ 383,357.36	\$ 138,113.37	\$ 381,893.00	\$ 1,464.36	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 616,295.64	\$ 386,531.36	\$ 1,002,827.00	\$ -	\$ 1,002,827.00	\$ -	\$ -
Debt Service	\$ 616,295.64	\$ 386,531.36	\$ 1,002,827.00	\$ -	\$ 1,002,827.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 390,574.69	\$ 413,208.43	\$ 1,028,931.12	\$ 225,148.00	\$ 655,000.00	\$ 51,837.12	\$ 322,094.00
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 64,002.40	\$ 52,617.62	\$ 135,594.81	\$ 18,974.79	\$ 128,500.00	\$ 7,094.81	\$ -
General Operating	\$ 151,414.90	\$ 100,870.18	\$ 374,588.99	\$ 122,303.91	\$ 350,500.00	\$ 24,088.99	\$ -
Capital Outlay	\$ 175,157.39	\$ 259,720.63	\$ 518,747.32	\$ 83,869.30	\$ 176,000.00	\$ 20,653.32	\$ 322,094.00
Recreational Programming	\$ 185,199.50	\$ 45,326.14	\$ 309,051.17	\$ 78,525.53	\$ 359,240.00	\$ 5,161.17	\$ (55,350.00)
Salary & Related	\$ 113,562.75	\$ 8,941.63	\$ 184,186.58	\$ 61,682.20	\$ 208,940.00	\$ 3,246.58	\$ (28,000.00)
Contractual Services	\$ 7,455.65	\$ 4,441.83	\$ 14,500.68	\$ 2,603.20	\$ 40,500.00	\$ 0.68	\$ (26,000.00)
General Operating	\$ 64,181.10	\$ 31,942.68	\$ 110,363.91	\$ 14,240.13	\$ 109,800.00	\$ 1,913.91	\$ (1,350.00)
Water Utility	\$ 1,037,294.51	\$ 727,063.30	\$ 2,127,085.26	\$ 362,727.45	\$ 2,053,143.00	\$ 58,442.26	\$ 15,500.00
Salary & Related	\$ 290,537.16	\$ 63,737.23	\$ 546,909.05	\$ 192,634.66	\$ 500,078.00	\$ 31,331.05	\$ 15,500.00
Contractual Services	\$ 276,234.33	\$ 91,734.56	\$ 450,550.77	\$ 82,581.88	\$ 446,087.00	\$ 4,463.77	\$ -
General Operating	\$ 256,992.57	\$ 148,988.56	\$ 472,401.97	\$ 66,420.84	\$ 450,298.00	\$ 22,103.97	\$ -
Capital Outlay	\$ 7,934.20	\$ 38,709.20	\$ 67,733.47	\$ 21,090.07	\$ 67,190.00	\$ 543.47	\$ -
Debt Service	\$ 205,596.25	\$ 383,893.75	\$ 589,490.00	\$ -	\$ 589,490.00	\$ -	\$ -
Sewer Utility	\$ 937,289.97	\$ 1,831,905.15	\$ 3,295,938.47	\$ 526,743.35	\$ 2,951,004.00	\$ 326,434.47	\$ 18,500.00
Salary & Related	\$ 263,598.32	\$ 42,785.69	\$ 537,512.56	\$ 231,128.55	\$ 500,078.00	\$ 18,934.56	\$ 18,500.00
Contractual Services	\$ 125,886.32	\$ 134,777.38	\$ 367,029.31	\$ 106,365.61	\$ 349,544.00	\$ 17,485.31	\$ -
General Operating	\$ 125,417.13	\$ 106,161.14	\$ 388,887.30	\$ 157,309.03	\$ 369,934.00	\$ 18,953.30	\$ -
Capital Outlay	\$ 112,333.38	\$ 1,325,144.98	\$ 1,443,473.43	\$ 5,995.07	\$ 1,319,595.00	\$ 123,878.43	\$ -
Debt Service	\$ 310,054.82	\$ 223,035.96	\$ 559,035.87	\$ 25,945.09	\$ 411,853.00	\$ 147,182.87	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 1,689,512.04	\$ -	\$ 1,716,015.00	\$ 26,502.96	\$ 1,576,015.00	\$ -	\$ 140,000.00
Transfers & Advances	\$ 1,689,512.04	\$ -	\$ 1,716,015.00	\$ 26,502.96	\$ 1,576,015.00	\$ -	\$ 140,000.00
Grand Total	\$ 11,330,466.75	\$ 6,040,248.11	\$ 21,990,258.07	\$ 4,619,543.21	\$ 18,568,202.00	\$ 2,695,662.07	\$ 726,394.00



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General Fund (101)

Revenue – On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$1.59 million, which represents 90.01% of budget. When compared to a straight-line rate of 66.67%, it is clear that general fund revenues through August 31st are running ahead of budget. Typically, the timing of when the city receives its semi-annual property tax settlements tends to skew the total. We received the 2nd half property tax settlement from Licking County during the month of August. Eliminating the impact that the property tax receipts have in the calculation, the total is running at 68.76%, or approximately 2.1% higher than budget.



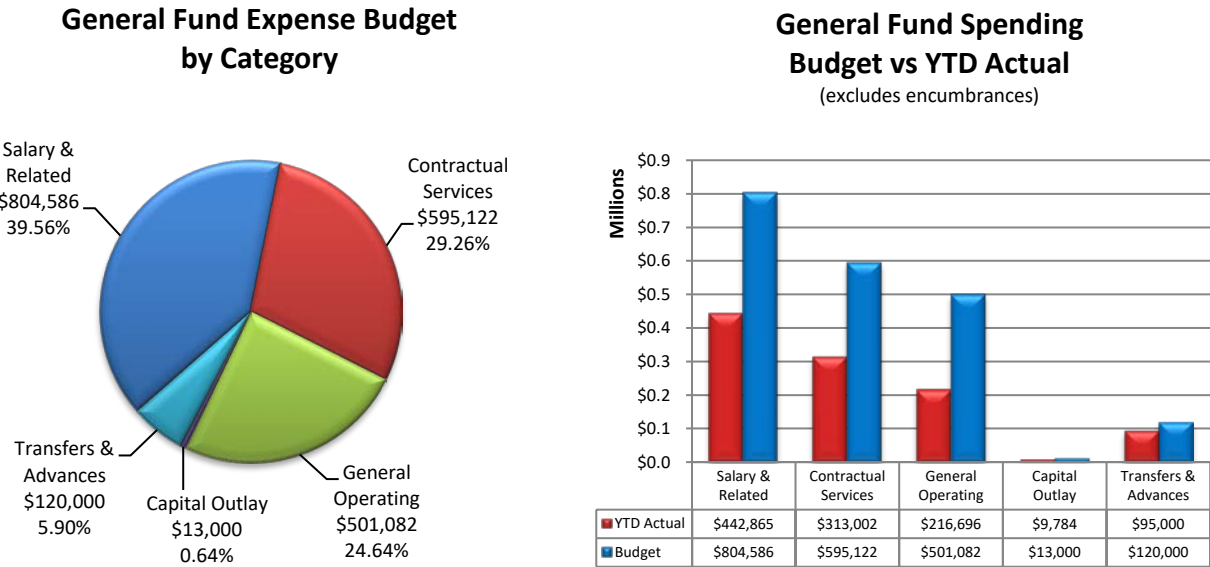
The largest revenue source for the general fund is property taxes, which accounts for 63.14% of the 2020 general fund revenue budget. The 2020 budget for this category is projected to be \$1.15 million. To-date, the general fund has received \$1.11 million in property tax revenues from the Licking County Treasurer (100% of budget). This total is down by \$12.0 thousand (1.07%) from the same eight-month period in 2019.

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 \$262.8 thousand (14.88% of budget). Through August 31st, the city has received \$199.5 thousand (75.93% of budget) and is up by \$14.5 thousand (7.85%) from FY 2019. The variance is primarily the result of increased franchise fee revenue received in 2020 (up \$9.3 thousand, or 7.41%) and increased building license/permit fees (up \$5.3 thousand).

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 \$220.8 thousand (12.50% 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 \$162.8 thousand in this category (73.73% of budget) and is up by \$113.0 thousand (227%) when compared to the same eight-month period in 2019. The increase was the result of higher local government fund (LGF) revenues received in 2020 from the State of Ohio (new distribution in 2020).

Fines and forfeitures revenue represent the other major revenue category for the general fund. The 2020 budget in this category is \$71.4 thousand (4.05% 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 August 31, the city has received \$41.6 thousand in this category, which represents 58.25% of budget. Compared to the same eight-month period in 2019, the total is down by \$23.9 thousand, or 36.53%. The primary driver of the decline is the result of materially reduced revenue generated by the Mayor’s Court due to the COVID19-related suspension of the court.

Expenditures – The general fund has a total appropriated expenditure budget for 2020 of approximately \$2.03 million. Total spending through August 31 is \$1.08 million and is equal to 52.97% of the budget. Including encumbrances (e.g., purchase orders) of \$362.1 thousand (but excluding transfers) in the total results in a total ratio equal to 70.25% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same eight-month period in 2019 (and excluding transfers), the total is up by \$2.3 thousand (0.24%).



Salaries, wages and other employee-related costs represent the largest expense category, with a 2020 budget of \$804.6 thousand, or 39.56% of the general fund budget. Spending through August 31 was \$442.9 thousand, or 55.04% of budget. The positive variance (\$93.6 thousand below budget) was primarily the result of open Mayor’s Court Clerk, Human Resources and City Administrator positions.

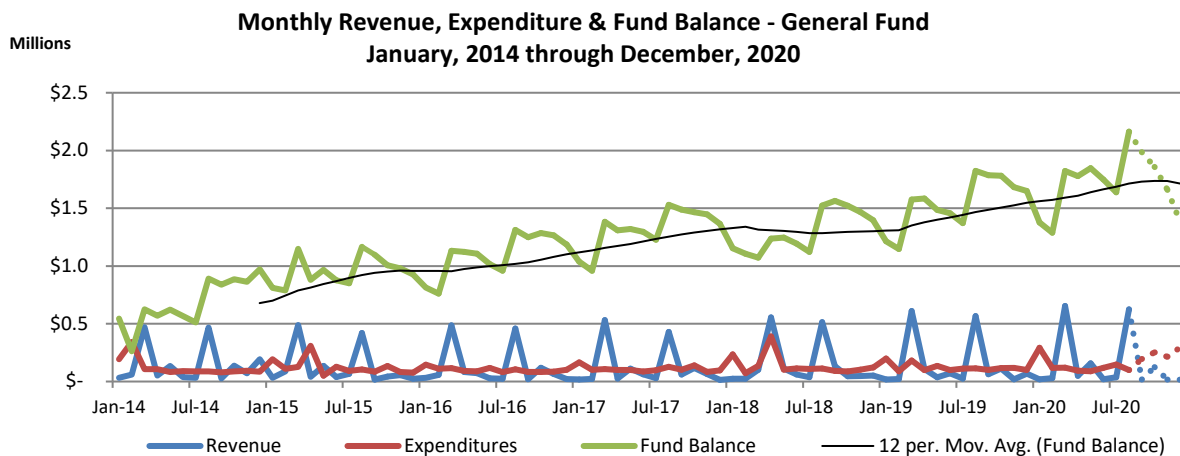
Contractual services is another major expense category in the General fund. The 2020 budget in this category is \$595.1 thousand (29.26% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through August 31 is \$313.0 thousand (52.59% of budget). Including encumbrances (e.g. purchase orders) of \$173.7 thousand in the total, 81.78% 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 \$501.1 thousand, or 24.64% of the fund's budget. Year to-date 2020 spending in this category is \$216.7 thousand and is equal to 43.25% of budget. Including encumbrances in the calculation, the total spent or committed is \$343.5 thousand, or 68.56% of budget. Spending in this category is up by \$40.8 thousand (23.2%) from the same eight-month period in 2019. The negative variance is primarily the result of the city paying \$50.0 in 2020 to settle the Fannin & Deagle lawsuit, partially offset by reduced purchases of supplies and materials.

The approved 2020 budget in the general fund includes \$120,000 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 months of January and August.

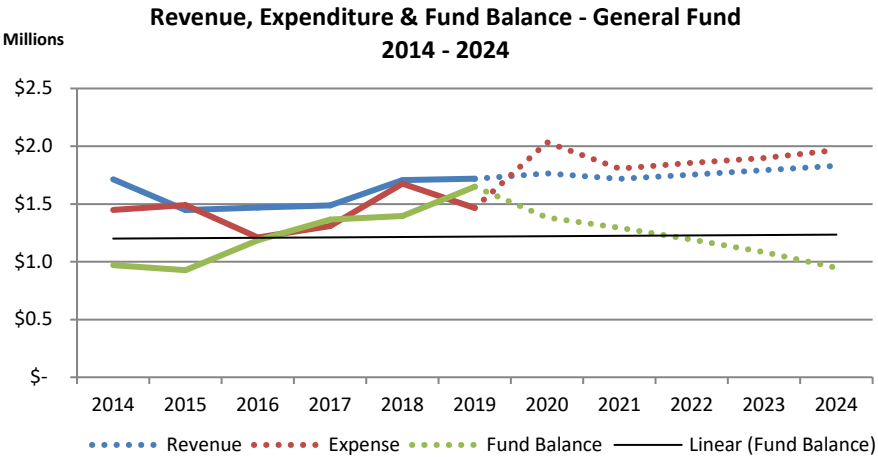
Fund Balance – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street, Police and Debt Service functions, are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in 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 \$267.8 thousand (16.24%). 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 at the top of the following page, fiscal years 2014 through 2019 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 is projected to be unable to maintain this positive trend in 2020 as 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. Although this chart has not been updated with the proposed 2021 budget data through 2024, the fund balance is currently projected to be \$948.6 thousand at the end of FY 2024. Once we have a final draft of the proposed 2021 budget, these numbers will be updated accordingly through 2025.



CITY OF PATASKALA, OHIO
AUGUST 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	\$ 1,114,995	\$ 1,115,000	\$ 5	100.00%	\$ 1,127,029	\$ 1,032,000	\$ (95,029)	109.21%	\$ (12,034)	-1.07%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ 1,114,995	\$ 1,115,000	\$ 5	100.00%	\$ 1,127,029	\$ 1,032,000	\$ (95,029)	109.21%	\$ (12,034)	-1.07%
Intergovernmental	State-Shared Revenues	\$ 162,758	\$ 220,756	\$ 57,998	73.73%	\$ 49,770	\$ 202,900	\$ 153,130	24.53%	\$ 112,988	227.02%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 162,758	\$ 220,756	\$ 57,998	73.73%	\$ 49,770	\$ 202,900	\$ 153,130	24.53%	\$ 112,988	227.02%
Charges for Service	General Government Fees	\$ 65,279	\$ 72,750	\$ 7,471	89.73%	\$ 60,012	\$ 68,300	\$ 8,288	87.87%	\$ 5,267	8.78%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	134,235	190,000	55,766	70.65%	124,972	190,000	65,028	65.77%	9,262	7.41%
	Total Charges for Service	\$ 199,513	\$ 262,750	\$ 63,237	75.93%	\$ 184,984	\$ 258,300	\$ 73,316	71.62%	\$ 14,529	7.85%
Fines & Forfeitures	Mayor's Court	\$ 41,614	\$ 71,343	\$ 29,729	58.33%	\$ 65,562	\$ 120,000	\$ 54,438	54.63%	\$ (23,948)	-36.53%
	Other Fines & Forfeitures	-	100	100	0.00%	-	500	500	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ 41,614	\$ 71,443	\$ 29,829	58.25%	\$ 65,562	\$ 120,500	\$ 54,938	54.41%	\$ (23,948)	-36.53%
Special Assessments	Special Assessments	460	2,500	2,040	18.42%	239	2,500	2,261	9.56%	221	92.60%
	Total Special Assessments	\$ 460	\$ 2,500	\$ 2,040	18.42%	\$ 239	\$ 2,500	\$ 2,261	9.56%	\$ 221	92.60%
Other Sources	Investment Income	\$ 20,608	\$ 30,000	\$ 9,392	68.69%	\$ 23,567	\$ 24,720	\$ 1,153	95.33%	\$ (2,959)	-12.56%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	34,223	46,500	12,277	73.60%	6,425	16,500	10,075	38.94%	27,798	432.69%
	Total Other Sources	\$ 54,831	\$ 76,500	\$ 21,669	71.67%	\$ 29,991	\$ 41,220	\$ 11,229	72.76%	\$ 24,839	82.82%
Interfund Transfers	Transfers & Advances In	\$ 16,894	\$ 17,000	\$ 106	99.38%	\$ -	\$ -	\$ -	0.00%	\$ 16,894	100.00%
	Total Transfers	\$ 16,894	\$ 17,000	\$ 106	99.38%	\$ -	\$ -	\$ -	0.00%	\$ 16,894	100.00%
	Grand Total Revenue	\$ 1,591,065	\$ 1,765,949	\$ 174,884	90.10%	\$ 1,457,575	\$ 1,657,420	\$ 199,845	87.94%	\$ 133,490	9.16%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ (16,894)	\$ (17,000)	\$ 106	-0.62%	\$ -	\$ -	\$ -	0.00%	\$ (16,894)	100.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ (16,894)	\$ (17,000)	\$ 106	-0.62%	\$ -	\$ -	\$ -	0.00%	\$ (16,894)	100.00%
	Adjusted Grand Total Revenue	\$ 1,574,171	\$ 1,748,949	\$ 174,778	90.01%	\$ 1,457,575	\$ 1,657,420	\$ 199,845	87.94%	\$ 116,596	8.00%

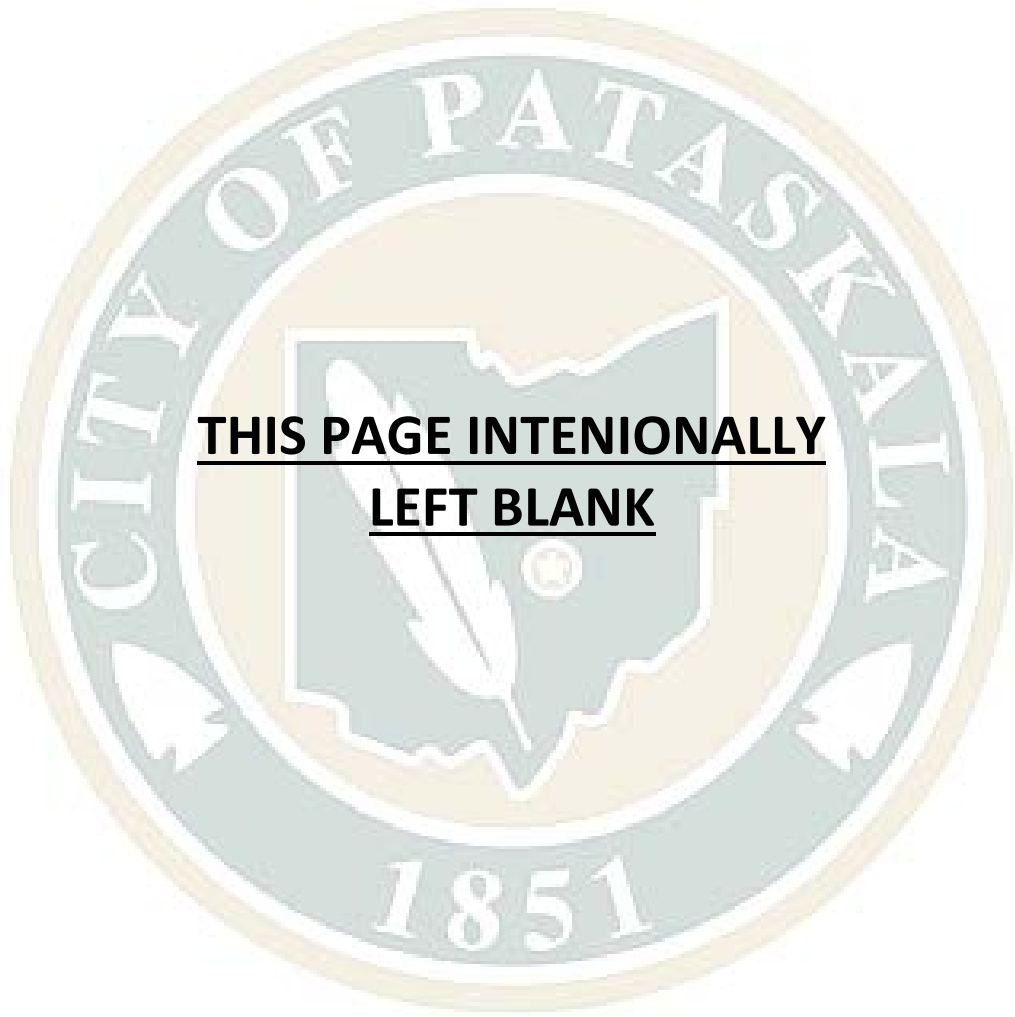
		YTD 2020	2020 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2019	YTD 2020 H/(L) YTD 2019	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 442,865	\$ 804,586	\$ 361,721	44.96%	\$ 61,620	\$ 300,101	37.30%	\$ 469,797	\$ (26,932)	-5.73%
	Contractual Services	313,002	595,122	282,120	47.41%	173,661	108,459	18.22%	327,350	(14,347)	-4.38%
	General Operating	216,696	501,082	284,386	56.75%	126,849	157,536	31.44%	175,893	40,803	23.20%
	Capital Outlay	9,784	13,000	3,216	24.74%	-	3,216	24.74%	6,983	2,801	40.11%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	95,000	120,000	25,000	20.83%	-	25,000	20.83%	50,000	45,000	90.00%
	Grand Total Expenditures	\$ 1,077,347	\$ 2,033,790	\$ 956,443	47.03%	\$ 362,130	\$ 594,313	29.22%	\$ 1,030,023	\$ 47,324	4.59%
Adjustments:											
	- Interfund transfers & advances	\$ (95,000)	\$ (120,000)	\$ 25,000	-20.83%	\$ -	\$ 25,000	20.83%	\$ (50,000)	\$ (45,000)	90.00%
	Total Adjustments	\$ (95,000)	\$ (120,000)	\$ (25,000)	20.83%	\$ -	\$ 25,000	20.83%	\$ (50,000)	\$ (45,000)	90.00%
	Adjusted Grand Total Expenditures	\$ 982,347	\$ 1,913,790	\$ 931,443	48.67%	\$ 362,130	\$ 569,313	29.75%	\$ 980,023	\$ 2,324	0.24%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 2,163,435	\$ 1,381,876			\$ 1,801,305			\$ 1,823,673	\$ 339,763	18.63%
			67.95%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	\$ 1,591,065.15	\$ 1,765,949.00	\$ 174,883.85	\$ 1,685,305.60	\$ 80,643.40
Taxes	\$ 1,114,994.88	\$ 1,115,000.00	\$ 5.12	\$ 1,060,188.00	\$ 54,812.00
Property Taxes	\$ 1,114,994.88	\$ 1,115,000.00	\$ 5.12	\$ 1,060,188.00	\$ 54,812.00
Intergovernmental	\$ 162,757.70	\$ 220,756.00	\$ 57,998.30	\$ 209,756.00	\$ 11,000.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 162,757.70	\$ 220,756.00	\$ 57,998.30	\$ 209,756.00	\$ 11,000.00
Charges for Service	\$ 199,513.49	\$ 262,750.00	\$ 63,236.51	\$ 263,300.00	\$ (550.00)
General Government Fees	\$ 65,278.99	\$ 72,750.00	\$ 7,471.01	\$ 73,300.00	\$ (550.00)
Other Service Charges	\$ 134,234.50	\$ 190,000.00	\$ 55,765.50	\$ 190,000.00	\$ -
Fines & Forfeitures	\$ 41,614.22	\$ 71,443.00	\$ 29,828.78	\$ 107,600.00	\$ (36,157.00)
Mayor's Court	\$ 41,614.22	\$ 71,343.00	\$ 29,728.78	\$ 107,500.00	\$ (36,157.00)
Other Fines & Forfeitures	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Special Assessments	\$ 460.44	\$ 2,500.00	\$ 2,039.56	\$ 2,500.00	\$ -
Special Assessments	\$ 460.44	\$ 2,500.00	\$ 2,039.56	\$ 2,500.00	\$ -
Miscellaneous Revenue	\$ 54,830.63	\$ 76,500.00	\$ 21,669.37	\$ 41,961.60	\$ 34,538.40
Investment Income	\$ 20,607.68	\$ 30,000.00	\$ 9,392.32	\$ 25,461.60	\$ 4,538.40
Other Miscellaneous Revenue	\$ 34,222.95	\$ 46,500.00	\$ 12,277.05	\$ 16,500.00	\$ 30,000.00
Transfers & Advances	\$ 16,893.79	\$ 17,000.00	\$ 106.21	\$ -	\$ 17,000.00
Transfers & Advances	\$ 16,893.79	\$ 17,000.00	\$ 106.21	\$ -	\$ 17,000.00
Grand Total	\$ 1,591,065.15	\$ 1,765,949.00	\$ 174,883.85	\$ 1,685,305.60	\$ 80,643.40

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	\$ 1,077,346.98	\$ 362,130.49	\$ 2,033,790.19	\$ 594,312.72	\$ 1,812,896.00	\$ 133,494.19	\$ 87,400.00
General Government	\$ 487,555.97	\$ 171,861.35	\$ 897,508.66	\$ 238,091.34	\$ 763,618.00	\$ 75,290.66	\$ 58,600.00
Salary & Related	\$ 257,205.75	\$ 36,761.09	\$ 445,312.40	\$ 151,345.56	\$ 422,866.00	\$ 13,846.40	\$ 8,600.00
Contractual Services	\$ 141,551.87	\$ 87,907.97	\$ 264,166.14	\$ 34,706.30	\$ 216,650.00	\$ 47,516.14	\$ -
General Operating	\$ 88,798.35	\$ 47,192.29	\$ 188,030.12	\$ 52,039.48	\$ 124,102.00	\$ 13,928.12	\$ 50,000.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 114,203.44	\$ 55,638.05	\$ 285,695.79	\$ 115,854.30	\$ 259,254.00	\$ 26,441.79	\$ -
Salary & Related	\$ 22,784.85	\$ 5,997.77	\$ 87,283.20	\$ 58,500.58	\$ 93,854.00	\$ 1,429.20	\$ (8,000.00)
Contractual Services	\$ 90,177.72	\$ 48,275.35	\$ 189,760.09	\$ 51,307.02	\$ 157,100.00	\$ 24,660.09	\$ 8,000.00
General Operating	\$ 1,240.87	\$ 1,364.93	\$ 8,652.50	\$ 6,046.70	\$ 8,300.00	\$ 352.50	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 109,059.88	\$ 21,392.45	\$ 207,716.55	\$ 77,264.22	\$ 201,751.00	\$ 3,015.55	\$ 2,950.00
Salary & Related	\$ 95,466.26	\$ 10,682.67	\$ 156,509.45	\$ 50,360.52	\$ 152,301.00	\$ 1,258.45	\$ 2,950.00
Contractual Services	\$ 2,571.20	\$ 4,650.48	\$ 9,500.00	\$ 2,278.32	\$ 9,500.00	\$ -	\$ -
General Operating	\$ 11,022.42	\$ 6,059.30	\$ 41,707.10	\$ 24,625.38	\$ 39,950.00	\$ 1,757.10	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 58,171.29	\$ 9,270.36	\$ 108,305.89	\$ 40,864.24	\$ 104,101.00	\$ 3,354.89	\$ 850.00
Salary & Related	\$ 22,094.43	\$ 3,682.24	\$ 45,703.55	\$ 19,926.88	\$ 43,148.00	\$ 1,705.55	\$ 850.00
Contractual Services	\$ 27,234.10	\$ 3,854.54	\$ 36,401.05	\$ 5,312.41	\$ 35,683.00	\$ 718.05	\$ -
General Operating	\$ 8,842.76	\$ 1,733.58	\$ 26,201.29	\$ 15,624.95	\$ 25,270.00	\$ 931.29	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 168,042.61	\$ 99,471.77	\$ 344,785.41	\$ 77,271.03	\$ 320,900.00	\$ 23,885.41	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 51,467.60	\$ 28,972.42	\$ 95,294.81	\$ 14,854.79	\$ 89,400.00	\$ 5,894.81	\$ -
General Operating	\$ 106,791.31	\$ 70,499.35	\$ 236,490.60	\$ 59,199.94	\$ 218,500.00	\$ 17,990.60	\$ -
Capital Outlay	\$ 9,783.70	\$ -	\$ 13,000.00	\$ 3,216.30	\$ 13,000.00	\$ -	\$ -
Recreational Programming	\$ 45,313.79	\$ 4,496.51	\$ 69,777.89	\$ 19,967.59	\$ 68,272.00	\$ 1,505.89	\$ -
Salary & Related	\$ 45,313.79	\$ 4,496.51	\$ 69,777.89	\$ 19,967.59	\$ 68,272.00	\$ 1,505.89	\$ -
Transfers & Advances	\$ 95,000.00	\$ -	\$ 120,000.00	\$ 25,000.00	\$ 95,000.00	\$ -	\$ 25,000.00
Transfers & Advances	\$ 95,000.00	\$ -	\$ 120,000.00	\$ 25,000.00	\$ 95,000.00	\$ -	\$ 25,000.00
Grand Total	\$ 1,077,346.98	\$ 362,130.49	\$ 2,033,790.19	\$ 594,312.72	\$ 1,812,896.00	\$ 133,494.19	\$ 87,400.00

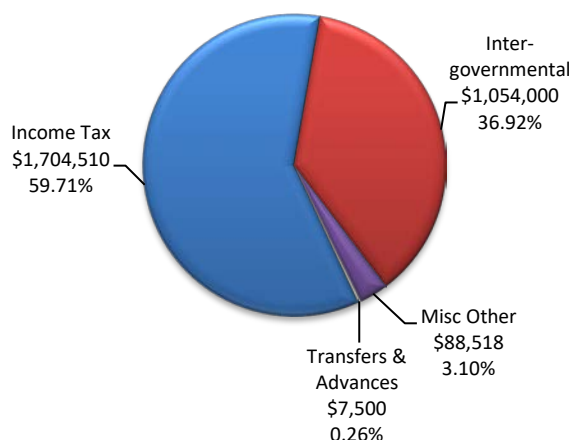


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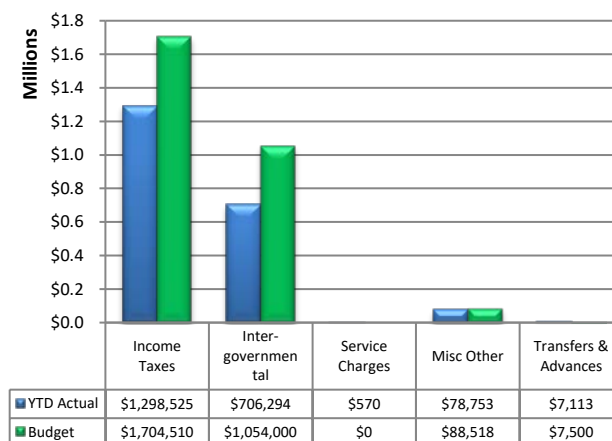
Street Fund (201)

Revenue – The Street Fund has a 2020 revenue budget of approximately \$2.85 million. The budget was reduced in July by \$594.9 thousand (19.37%), but then was increased by \$378.0 thousand (15.26%) to reflect actual collections to-date in 2020, and the reduced rate of collections in the latter half of 2020. 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 \$2.09 million, which reflects 73.26% of the full-year budget. The higher rate (versus 66.67% on a straight-line rate) is primarily the result of higher gasoline/permissive tax revenue and stronger income tax collections in January through April. Total revenue to-date is up by \$39.8 thousand (1.94%) from the same eight-month period in 2019.

**Street Fund Revenue
Budget by Source**

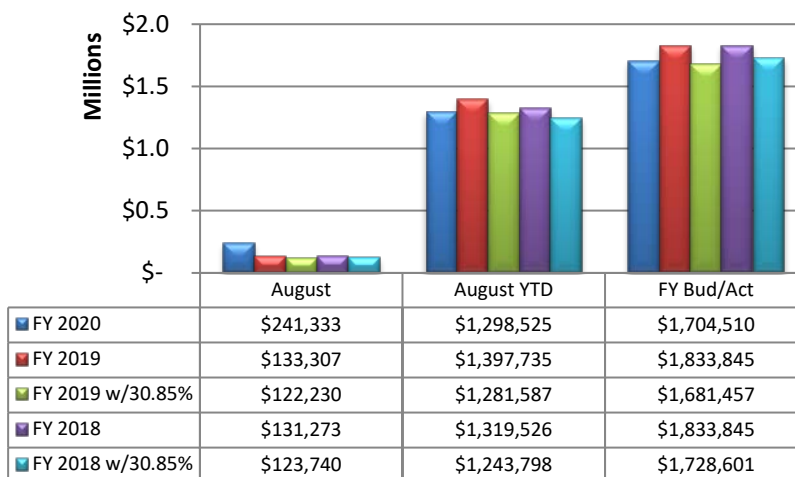


**Street Fund Revenue
Budget vs YTD Actual**



Income tax collections in August were \$241.3 thousand and represents 14.16% of the 2020 budget. Collections are up by \$108.0 thousand (81.04%) when compared to the same period in 2019. Year to-date income tax revenues credited to the fund are \$1.30 million and represents 76.18% of budget. In comparison, collections through August 2019 were \$1.40 million, and were equal to 76.22% of the 2019 full-year collections. For 2018, the rate was equal to 71.95% of full-year collections. The decrease in the fund's 2020 allocation rate from 33.0% to 30.85% (and then to 29.30% in May) had the effect of reducing the revenue credited to the fund by \$117.8 thousand, while the higher level of total collections through August resulted in an increase of \$18.5 thousand. The net impact of these variances is the overall decrease in fund revenue of \$99.2 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

Income Tax Collections - Street Fund

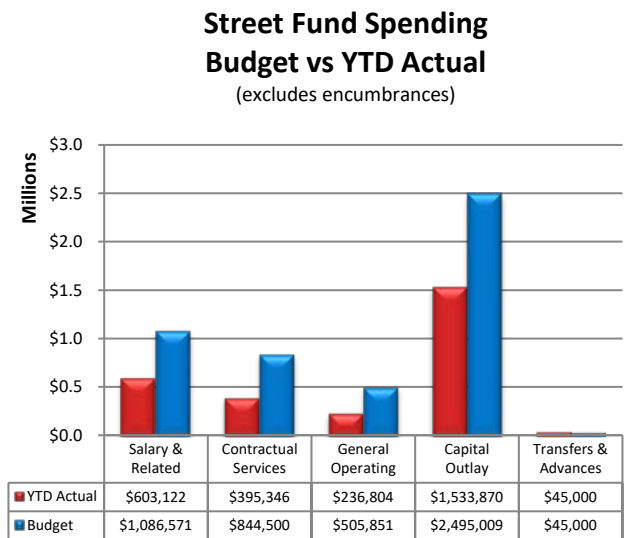
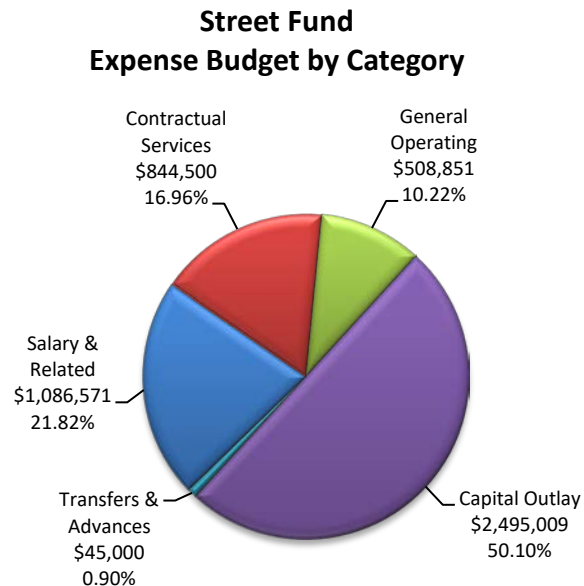


consideration, the fund would have received \$16.9 thousand (1.32%) more in 2020 than 2019 had the allocation rate not been changed, and collections would have been \$54.7 thousand (6.29%) less than 2018 collections.

Intergovernmental revenues in the Street fund are budgeted at \$1.05 million and represent 36.92% 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 \$706.3 thousand in this category (67.01% of budget) which is up by \$179.6 thousand (34.10%) from the same eight-month period in 2019. The driver of the increase was a \$195.1 thousand (50.50%) increase in state gasoline excise tax revenues, partially offset by a \$9.0 thousand reduction in motor vehicle registrations. The decline in vehicle registration revenue was not unanticipated, as the Ohio BMV shuttered their offices during the COVID-19 shutdown.

The other category, Other Sources, is budgeted at \$88.5 thousand and represents only 3.10% of the total fund revenue budget. To date, the city has received \$78.8 thousand (88.97% of budget), which is down by \$47.8 thousand (37.75%) from the same eight-month period in 2019.

Expenditures – The Street fund has a total appropriated expenditure budget for 2020 of approximately \$4.98 million. Total spending through August 31 was \$2.81 million and is equal to 56.51% of budget. The driver of the lower than anticipated spending rate is the result of reduced level of spending in the Salary & Related, Contractual Services and General Operating categories. Including encumbrances of \$1.1 million in the total (but excluding transfers) results in total fund spending equal to 78.42% of budget. Compared to year to-date 2019 (and excluding transfers), the total is up by \$1.23 million (80.10%) and is due primarily to increased spending in the Capital Outlay category, as invoices from 2019 were paid in January 2020.

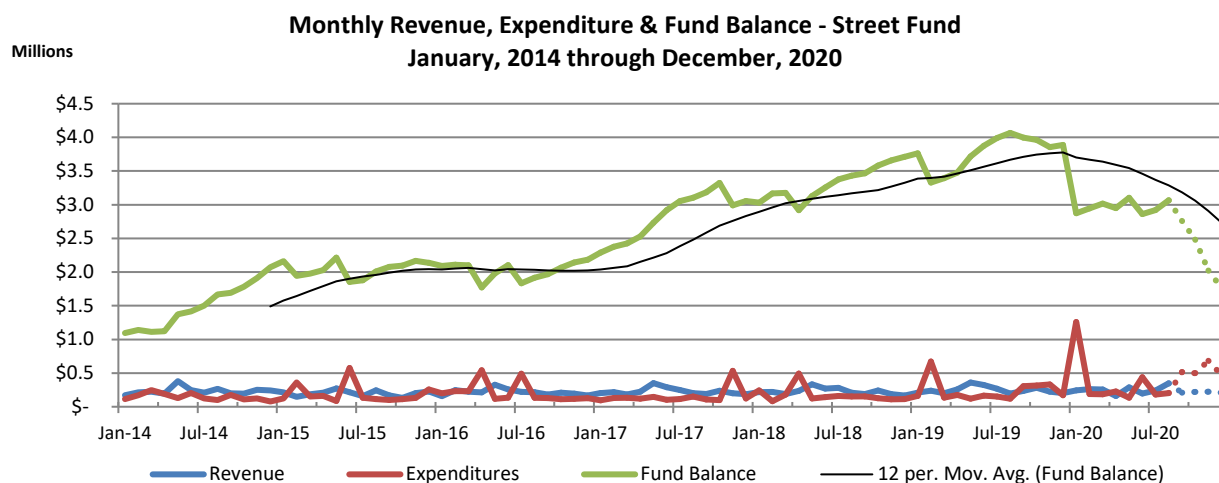


Spending on capital projects and equipment is the largest expense category in the Street Fund with a 2020 budget of \$2.50 million, or 50.10% of the fund's budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. Spending through August 31 was \$1.53 million, or 61.48% of budget. The primary cause of the variance is the result of paying prior-year invoices in January for 2019 construction projects. Including encumbrances (e.g., purchase orders) in the total results in a spending commitment equal to \$2.30 million, or 92.0% 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 \$1.09 million (21.82% of budget). Spending through August 31 was \$603.1 thousand, or 55.51% of budget. The positive budget variance (\$121.3 thousand below budget) is primarily the result of a currently unfilled budgeted positions (Crew Leader) and a rate differential paid due to the resignation of a long-term employee and a new hire employee. Spending in this category is up by \$5.8 thousand (0.97%) from the level in 2019 and is the result of the city spending more on higher wage rates, partially offset by spending less on overtime and funding employee HRA balances and other employee fringe benefits.

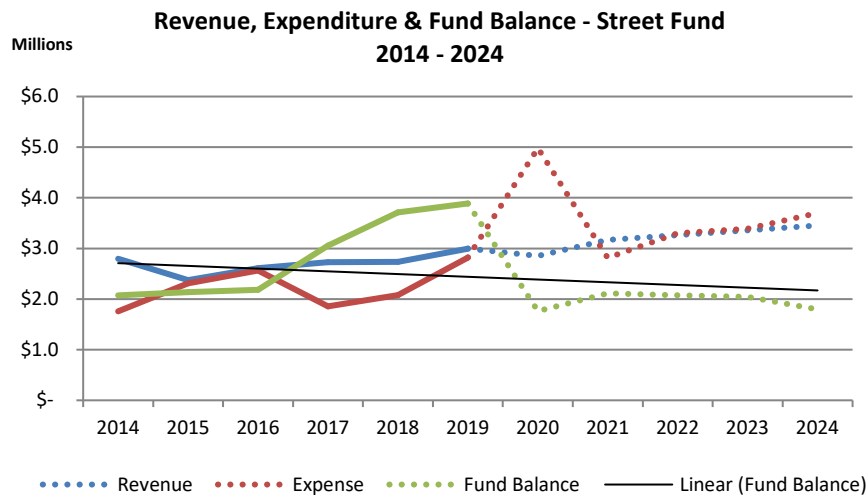
General operating expenditures was another significant expense category for the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2020 budget of \$508.9 thousand, or 10.22% of the fund's budget. Spending through August 31 was \$236.8 thousand, or 46.54% of budget. Including encumbrances in the calculation, total spending is \$326.4 thousand, or 64.14% of the budget. Spending in this category is down by \$2.0 thousand (0.82%) when compared to the same eight-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. The approved 2020 budget calls for the fund balance is projected to decline by \$2.13 million (54.67%) due to the many infrastructure improvement projects expected to be completed and invoices paid in 2020.

As you can see from chart at the bottom of the following page, 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 and significantly reduced income tax collections. However, current projections also call for the fund balance to stabilize in 2021. From 2021 and beyond, the fund balance remains somewhat stable between \$1.79 and \$2.11 million. This chart will be updated through 2025 once we have a final initial draft of the proposed 2021 budget.

CITY OF PATASKALA, OHIO
AUGUST 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	1,298,525	1,704,510	405,985	76.18%	1,397,735	1,945,732	547,997	71.84%	(99,209)	-7.10%
Total Taxes	\$ 1,298,525	\$ 1,704,510	\$ 405,985	76.18%	\$ 1,397,735	\$ 1,945,732	\$ 547,997	71.84%	\$ (99,209)	-7.10%
Intergovernmental										
State-Shared Revenues	\$ 706,294	\$ 1,054,000	\$ 347,706	67.01%	\$ 526,698	\$ 748,000	\$ 221,302	70.41%	\$ 179,595	34.10%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 706,294	\$ 1,054,000	\$ 347,706	67.01%	\$ 526,698	\$ 748,000	\$ 221,302	70.41%	\$ 179,595	34.10%
Charges for Service										
General Government Fees	\$ 570	\$ -	\$ (570)	100.00%	\$ 525	\$ -	\$ (525)	100.00%	\$ 45	8.57%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 570	\$ -	\$ (570)	100.00%	\$ 525	\$ -	\$ (525)	100.00%	\$ 45	8.57%
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	\$ 42,385	\$ 51,018	\$ 8,633	83.08%	\$ 63,985	\$ 53,703	\$ (10,282)	119.15%	\$ (21,601)	-33.76%
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	36,368	37,500	1,132	96.98%	62,533	30,000	(32,533)	208.44%	(26,165)	-41.84%
Total Other Sources	\$ 78,753	\$ 88,518	\$ 9,765	88.97%	\$ 126,518	\$ 83,703	\$ (42,815)	151.15%	\$ (47,766)	-37.75%
Interfund Transfers										
Transfers & Advances In	\$ 7,113	\$ 7,500	\$ 387	94.84%	\$ -	\$ -	\$ -	0.00%	\$ 7,113	100.00%
Total Transfers	\$ 7,113	\$ 7,500	\$ 387	94.84%	\$ -	\$ -	\$ -	0.00%	\$ 7,113	100.00%
Grand Total Revenue	\$ 2,091,255	\$ 2,854,528	\$ 763,273	73.26%	\$ 2,051,477	\$ 2,777,435	\$ 725,959	73.86%	\$ 39,778	1.94%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ (7,113)	\$ (7,500)	\$ 387	-5.16%	\$ -	\$ -	\$ -	0.00%	\$ (7,113)	100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ (7,113)	\$ (7,500)	\$ 387	-5.16%	\$ -	\$ -	\$ -	0.00%	\$ (7,113)	100.00%
Adjusted Grand Total Revenue	\$ 2,084,141	\$ 2,847,028	\$ 762,887	73.20%	\$ 2,051,477	\$ 2,777,435	\$ 725,959	73.86%	\$ 32,665	1.59%

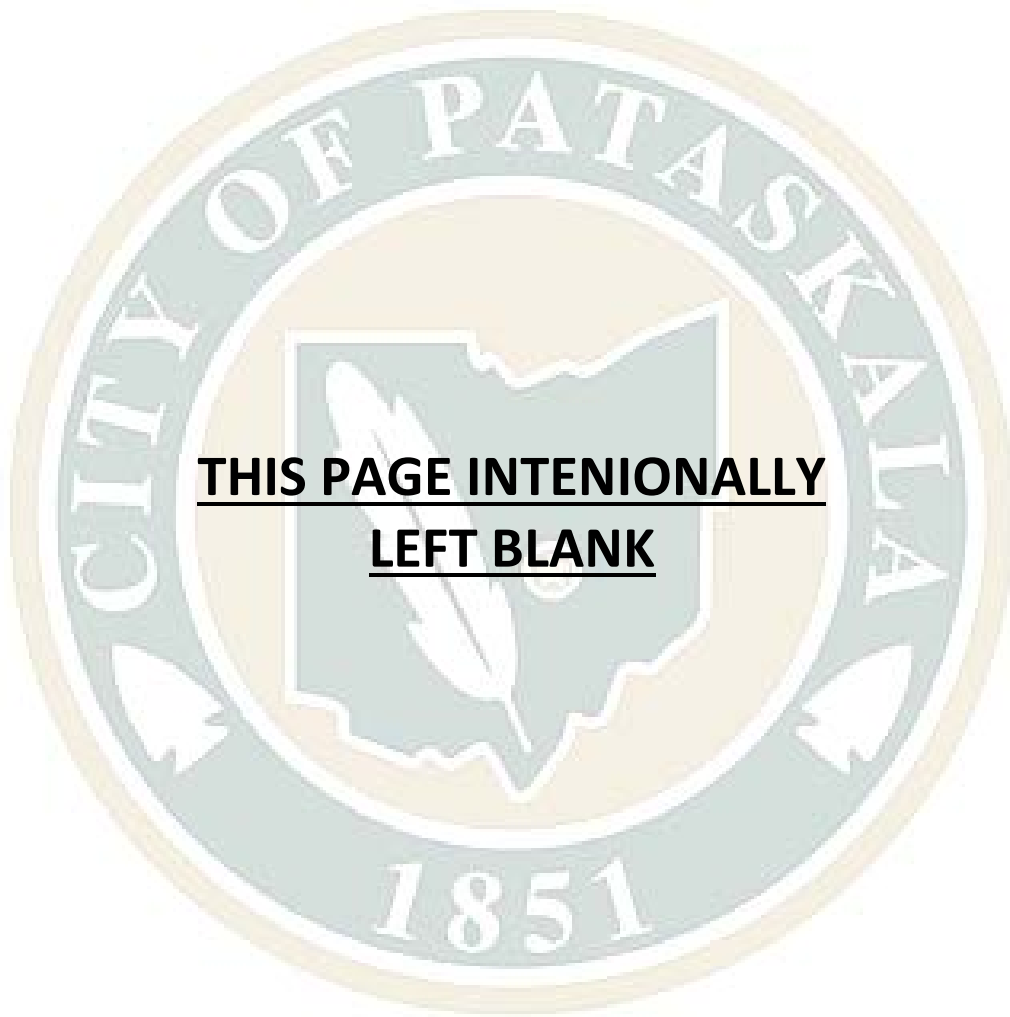
	YTD 2020	2020 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2019	YTD 2020 H/(L) YTD 2019	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 603,122	\$ 1,086,571	\$ 483,449	44.49%	\$ 95,184	\$ 388,265	35.73%	\$ 597,332	\$ 5,789	0.97%
Contractual Services	395,346	844,500	449,153	53.19%	154,633	294,521	34.88%	279,751	115,596	41.32%
General Operating	236,804	508,851	272,047	53.46%	89,585	182,461	35.86%	238,766	(1,962)	-0.82%
Capital Outlay	1,533,870	2,495,009	961,139	38.52%	761,493	199,646	8.00%	421,703	1,112,168	263.73%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	45,000	45,000	-	0.00%	-	-	0.00%	-	45,000	100.00%
Grand Total Expenditures	\$ 2,814,142	\$ 4,979,930	\$ 2,165,788	43.49%	\$ 1,100,895	\$ 1,064,893	21.38%	\$ 1,537,551	\$ 1,276,591	83.03%
Adjustments:										
- Interfund transfers & advances	\$ (45,000)	\$ (45,000)	\$ (90,000)	200.00%	\$ -	\$ -	0.00%	\$ -	\$ (45,000)	100.00%
Total Adjustments	\$ (45,000)	\$ (45,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ (45,000)	100.00%
Adjusted Grand Total Expenditures	\$ 2,769,142	\$ 4,934,930	\$ 2,165,788	43.89%	\$ 1,100,895	\$ 1,064,893	21.58%	\$ 1,537,551	\$ 1,231,591	80.10%
Ending Fund Balance	\$ 3,164,876	\$ 1,762,362			\$ 2,063,981			\$ 4,225,445	\$ (1,060,569)	-25.10%
		35.39%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	\$ 2,091,254.61	\$ 2,854,528.00	\$ 763,273.39	\$ 3,071,381.50	\$ (216,853.50)
Taxes	\$ 1,298,525.34	\$ 1,704,510.00	\$ 405,984.66	\$ 1,873,534.00	\$ (169,024.00)
Income Taxes	\$ 1,298,525.34	\$ 1,704,510.00	\$ 405,984.66	\$ 1,873,534.00	\$ (169,024.00)
Intergovernmental	\$ 706,293.51	\$ 1,054,000.00	\$ 347,706.49	\$ 1,116,829.50	\$ (62,829.50)
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 706,293.51	\$ 1,054,000.00	\$ 347,706.49	\$ 1,116,829.50	\$ (62,829.50)
Charges for Service	\$ 570.00	\$ -	\$ (570.00)	\$ -	\$ -
General Government Fees	\$ 570.00	\$ -	\$ (570.00)	\$ -	\$ -
Miscellaneous Revenue	\$ 78,752.64	\$ 88,518.00	\$ 9,765.36	\$ 81,018.00	\$ 7,500.00
Investment Income	\$ 42,384.78	\$ 51,018.00	\$ 8,633.22	\$ 51,018.00	\$ -
Other Miscellaneous Revenue	\$ 36,367.86	\$ 37,500.00	\$ 1,132.14	\$ 30,000.00	\$ 7,500.00
Transfers & Advances	\$ 7,113.12	\$ 7,500.00	\$ 386.88	\$ -	\$ 7,500.00
Transfers & Advances	\$ 7,113.12	\$ 7,500.00	\$ 386.88	\$ -	\$ 7,500.00
Grand Total	\$ 2,091,254.61	\$ 2,854,528.00	\$ 763,273.39	\$ 3,071,381.50	\$ (216,853.50)

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

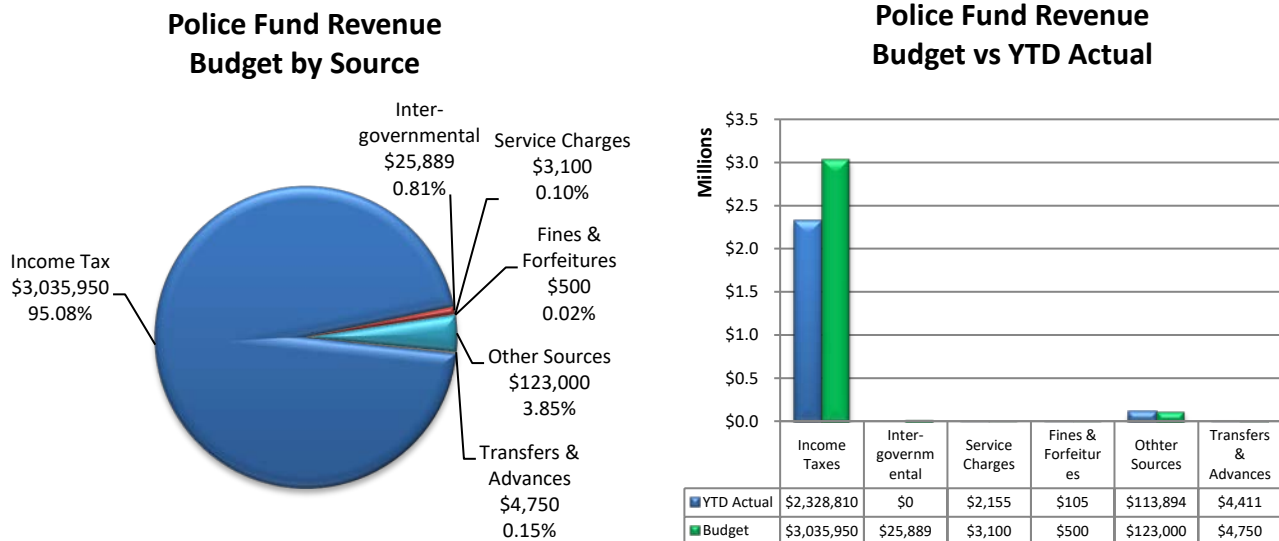
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
201 - Street Fund	\$ 2,814,142.21	\$ 1,100,895.01	\$ 4,979,930.07	\$ 1,064,892.85	\$ 3,553,005.00	\$ 1,424,975.07	\$ 1,950.00
General Government	\$ 297,292.48	\$ 99,487.63	\$ 607,869.51	\$ 211,089.40	\$ 514,412.00	\$ 172,482.51	\$ (79,025.00)
Salary & Related	\$ 37,579.65	\$ 5,452.12	\$ 83,237.85	\$ 40,206.08	\$ 79,912.00	\$ 2,350.85	\$ 975.00
Contractual Services	\$ 259,452.83	\$ 94,035.51	\$ 523,131.66	\$ 169,643.32	\$ 433,000.00	\$ 170,131.66	\$ (80,000.00)
General Operating	\$ 260.00	\$ -	\$ 1,500.00	\$ 1,240.00	\$ 1,500.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 27,570.50	\$ 17,429.50	\$ 52,000.00	\$ 7,000.00	\$ 49,500.00	\$ 2,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 27,570.50	\$ 17,429.50	\$ 52,000.00	\$ 7,000.00	\$ 49,500.00	\$ 2,500.00	\$ -
Finance	\$ 131,927.35	\$ 10,077.85	\$ 214,411.97	\$ 72,406.77	\$ 210,831.00	\$ 2,430.97	\$ 1,150.00
Salary & Related	\$ 52,015.81	\$ 5,759.05	\$ 89,122.58	\$ 31,347.72	\$ 86,357.00	\$ 1,615.58	\$ 1,150.00
Contractual Services	\$ 10,746.93	\$ 2,997.73	\$ 16,065.13	\$ 2,320.47	\$ 15,383.00	\$ 682.13	\$ -
General Operating	\$ 69,164.61	\$ 1,321.07	\$ 109,224.26	\$ 38,738.58	\$ 109,091.00	\$ 133.26	\$ -
Parks, Lands & Municipal Facilities	\$ 7,876.54	\$ 9,869.91	\$ 25,431.45	\$ 7,685.00	\$ 24,000.00	\$ 1,431.45	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 7,876.54	\$ 9,869.91	\$ 25,431.45	\$ 7,685.00	\$ 24,000.00	\$ 1,431.45	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Service	\$ 2,304,475.34	\$ 964,030.12	\$ 4,035,217.14	\$ 766,711.68	\$ 2,754,262.00	\$ 1,246,130.14	\$ 34,825.00
Salary & Related	\$ 513,526.26	\$ 83,972.96	\$ 914,210.49	\$ 316,711.27	\$ 916,462.00	\$ 25,248.49	\$ (27,500.00)
Contractual Services	\$ 97,576.08	\$ 40,169.87	\$ 253,302.75	\$ 115,556.80	\$ 229,500.00	\$ 23,802.75	\$ -
General Operating	\$ 159,502.75	\$ 78,394.28	\$ 372,694.90	\$ 134,797.87	\$ 358,500.00	\$ 14,194.90	\$ -
Capital Outlay	\$ 1,533,870.25	\$ 761,493.01	\$ 2,495,009.00	\$ 199,645.74	\$ 1,249,800.00	\$ 1,182,884.00	\$ 62,325.00
Transfers & Advances	\$ 45,000.00	\$ -	\$ 45,000.00	\$ -	\$ -	\$ -	\$ 45,000.00
Transfers & Advances	\$ 45,000.00	\$ -	\$ 45,000.00	\$ -	\$ -	\$ -	\$ 45,000.00
Grand Total	\$ 2,814,142.21	\$ 1,100,895.01	\$ 4,979,930.07	\$ 1,064,892.85	\$ 3,553,005.00	\$ 1,424,975.07	\$ 1,950.00



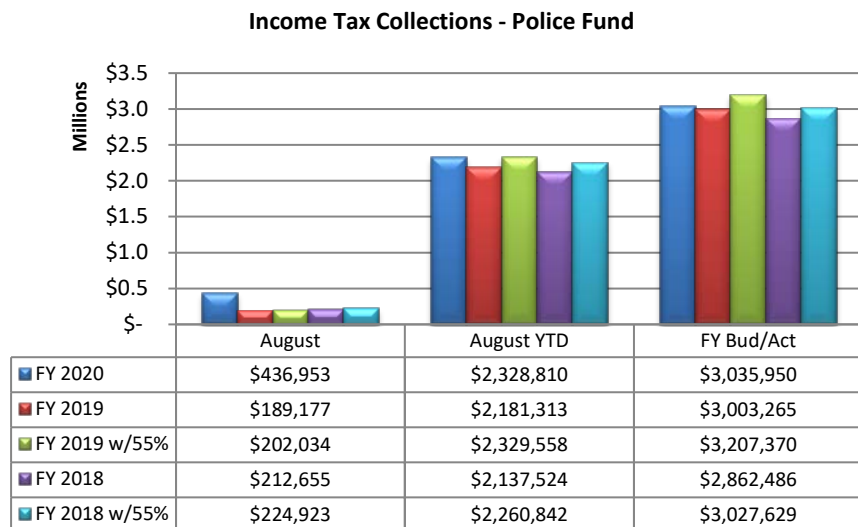
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Police Fund (208)

Revenue –The Police Fund has a 2020 revenue budget of approximately \$3.19 million. The original budget was reduced in July by \$946.3 thousand (27.32%) and then increased in August by \$675.6 thousand (26.83%) to reflect actual collections to-date in 2020. The fund's primary revenue sources are income taxes and other sources. On a year to-date basis, the Police fund has been credited with total revenue of approximately \$2.45 million, which reflects 76.71% of the full-year budget. The higher rate (versus 66.67% on a straight-line rate) is the result of stronger collections in January through April. Total revenue to-date is up by \$174.9 thousand (7.90%) from the same eight-month period in 2019.



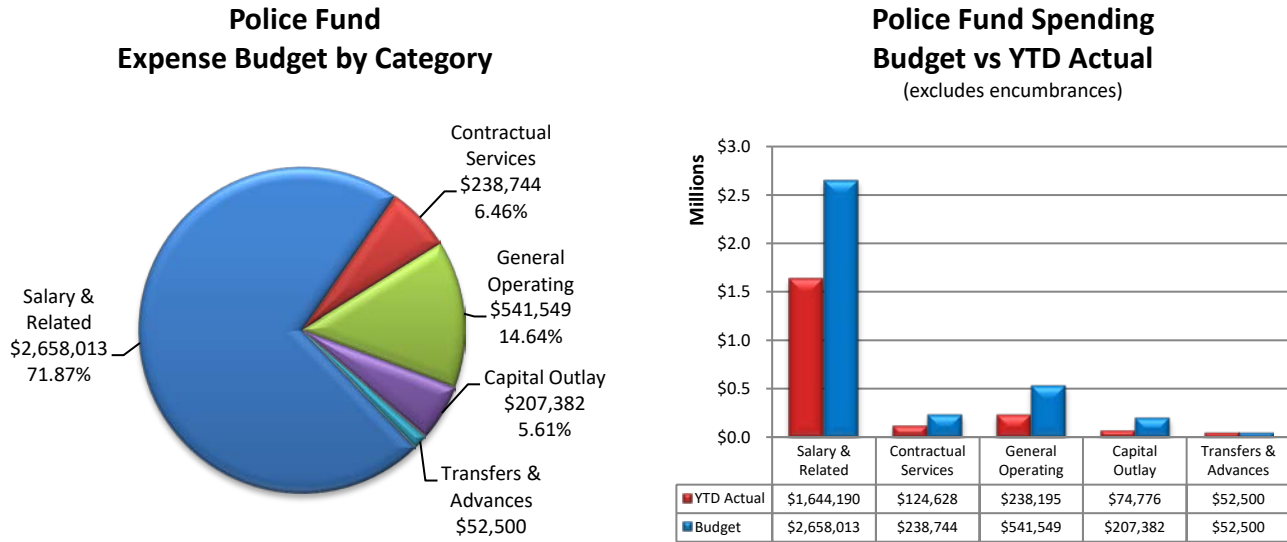
Income tax collections in August were \$437.0 thousand and represent 14.39% of the 2020 budget. Collections are up by \$247.8 thousand (130.98%) when compared to the same period in 2019. Year to-date income tax revenues credited to the fund are \$2.33 million and represents 76.71% of the budget. In comparison, collections through August 2019 were \$2.18 million, and reflect 72.63% of the 2019 full-year collections, and in 2018, the rate was equal to 74.67% of full-year collections. The increase in the fund's 2020 allocation rate from 51.5% to 55.0% (and then to 53.5% in May) had the effect of increasing the revenue credited to the fund by \$125.5 thousand, and the total overall higher level of collections in 2020 resulted in an increase of \$22.0 thousand. The net impact of these variances is the overall increase in fund revenue of \$147.5 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 \$0.7 thousand (0.03%) less in 2020 than 2019 had the allocation rate not been changed, and collections would have been \$68.0 thousand (3.01%) higher than the 2018 collections.

The other significant revenue category, Other Sources, is budgeted at \$123.0 thousand, and represents 3.85% of the total fund revenue budget. To date, the city has received \$113.9 thousand (92.60% of budget) and is up by \$40.4 thousand (55.03%) from the same eight-month period in 2019. The increased 2020 revenue is the result of: (1) net increase of \$31.3 thousand in BWC refunds in 2020; (2) \$10.5 thousand in insurance settlement from cruiser damaged in an accident; and (3) investment income (up \$1.6 thousand, or 2.98%); partially offset by one-time donations of \$4.3 thousand in 2019 not repeated in 2020.

Expenditures – The Police fund has a total appropriated expenditure budget for 2020 of approximately \$3.70 million. Total spending through August 31 is approximately \$2.13 million and is equal to 57.71% of budget. Excluding interfund transfers of \$52.5 thousand, total spending is equal to 57.10% of budget and is well below the straight-line rate of 66.67%. Including encumbrances (e.g., purchase orders) of \$414.4 thousand in the total results in total spending equal to 68.47% of budget. Compared to the same eight-month period in 2019 (and excluding transfers), the total is up by \$181.2 thousand (9.53%) and was due to increased spending in the Salary & Related, Contractual Services and Capital Outlay budget categories.



Salaries, wages and other employee-related costs represent the largest expense category with a 2020 budget of \$2.66 million, or 71.87% of the fund's budget. Spending through August 31 was \$1.64 million, or 61.86% of budget. The positive budget variance (\$127.9 thousand under budget) is primarily the result of open positions and the reduced cost of health insurance/other fringe benefits; partly offset by increased rate of pay for officers and sergeants. Spending in this category is up by \$145.1 thousand (9.68%) from the level in 2019.

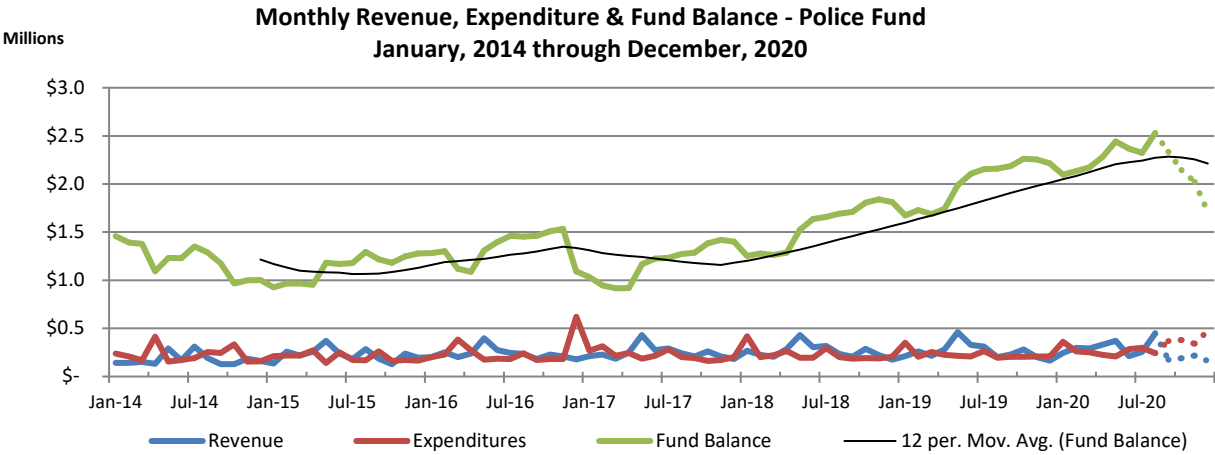
General operating expenditures is the next major expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2020 budget of \$541.5 thousand, or 14.64% of the total fund expenditure budget. Year to-date spending in this category is \$238.2 thousand, or 43.98% of budget and is down by \$20.8 thousand (8.02%) from the same eight-month period in 2019.

Spending on capital equipment is another significant expense category in the Police fund. The 2020 budget

in this category is \$207.4 thousand (5.61% 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 \$74.8 thousand (36.06% of budget) and is up by \$29.2 thousand (63.98%) from the same eight-month period in 2019. The variance is the result of the purchase timing and number for replacement cruisers.

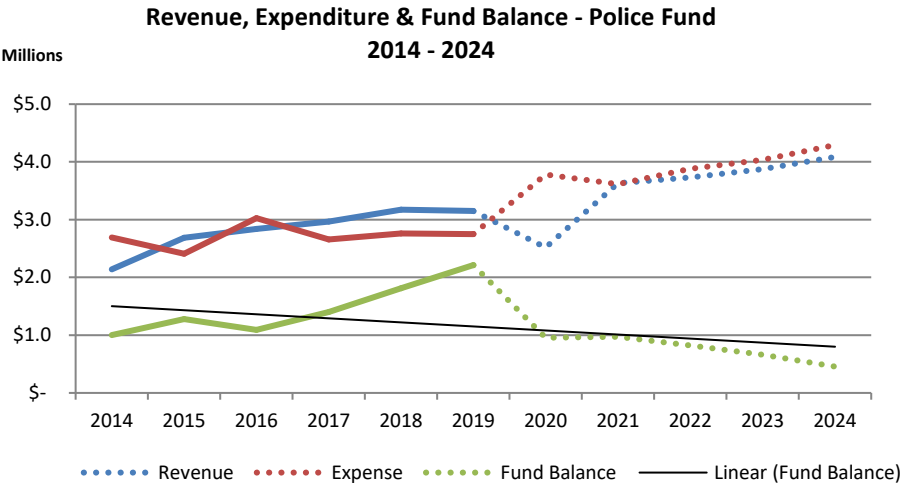
The approved 2019 budget in the Police fund includes an interfund transfers totaling \$52.5 thousand. The purpose of the transfer is to provide funding to the Debt Service (401) fund to meet the department’s financial obligations on the LGIF loan for the construction of the MARCS tower and additional other outstanding debt. This transfer was completed during the months of January and August.

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 on the bottom of the previous page). This chart has not been updated with the proposed 2021 budget data through 2025, but will be updated once we have a final initial draft of the proposed 2021 budget.

CITY OF PATASKALA, OHIO
AUGUST 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	2,328,810	3,035,950	707,140	76.71%	2,181,313	3,036,521	855,208	71.84%	147,497	6.76%
Total Taxes	\$ 2,328,810	\$ 3,035,950	\$ 707,140	76.71%	\$ 2,181,313	\$ 3,036,521	\$ 855,208	71.84%	\$ 147,497	6.76%
Intergovernmental										
State-Shared Revenues	\$ -	\$ 9,200	\$ 9,200	0.00%	\$ 10,165	\$ 9,000	\$ (1,165)	112.95%	\$ (10,165)	-100.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Intergovernmental	-	16,689	16,689	0.00%	100	16,689	16,589	0.60%	(100)	-100.00%
Total Intergovernmental	\$ -	\$ 25,889	\$ 25,889	0.00%	\$ 10,265	\$ 25,689	\$ 15,424	39.96%	\$ (10,265)	-100.00%
Charges for Service										
General Government Fees	\$ 2,155	\$ 3,100	\$ 945	69.51%	\$ 4,804	\$ 9,100	\$ 4,296	52.79%	\$ (2,649)	-55.14%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 2,155	\$ 3,100	\$ 945	69.51%	\$ 4,804	\$ 9,100	\$ 4,296	52.79%	\$ (2,649)	-55.14%
Fines & Forfeitures										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	105	500	395	21.00%	175	500	325	35.00%	(70)	-40.00%
Total Fines, Licenses & Permits	\$ 105	\$ 500	\$ 395	21.00%	\$ 175	\$ 500	\$ 325	35.00%	\$ (70)	-40.00%
Special Assessments										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 30,021	\$ 37,500	\$ 7,479	80.06%	\$ 31,560	\$ 16,350	\$ (15,210)	193.03%	\$ (1,539)	-4.88%
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	83,872	85,500	1,628	98.10%	41,905	76,000	34,095	55.14%	41,967	100.15%
Total Other Sources	\$ 113,894	\$ 123,000	\$ 9,106	92.60%	\$ 73,466	\$ 92,350	\$ 18,884	79.55%	\$ 40,428	55.03%
Interfund Transfers										
Transfers & Advances In	\$ 4,411	\$ 4,750	\$ 339	92.87%	\$ -	\$ -	\$ -	0.00%	\$ 4,411	100.00%
Total Transfers	\$ 4,411	\$ 4,750	\$ 339	92.87%	\$ -	\$ -	\$ -	0.00%	\$ 4,411	100.00%
Grand Total Revenue	\$ 2,449,374	\$ 3,193,189	\$ 743,815	76.71%	\$ 2,270,024	\$ 3,164,160	\$ 894,136	71.74%	\$ 179,351	7.90%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ (4,411)	\$ (4,750)	\$ 339	-7.13%	\$ -	\$ -	\$ -	0.00%	\$ (4,411)	100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ (4,411)	\$ (4,750)	\$ 339	-7.13%	\$ -	\$ -	\$ -	0.00%	\$ (4,411)	100.00%
Adjusted Grand Total Revenue	\$ 2,444,963	\$ 3,188,439	\$ 743,476	76.68%	\$ 2,270,024	\$ 3,164,160	\$ 894,136	71.74%	\$ 174,940	7.71%

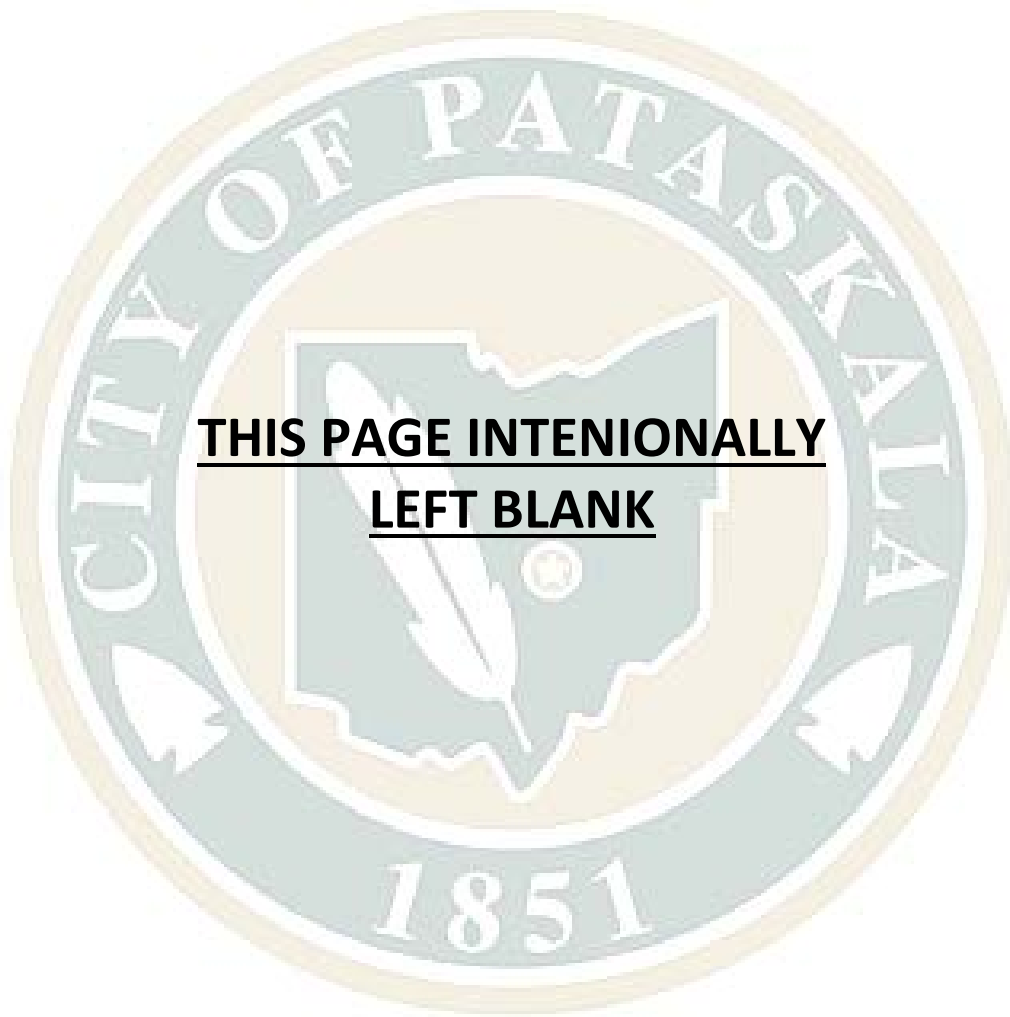
	YTD 2020	2020 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2019	YTD 2020 H/(L) YTD 2019	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 1,644,190	\$ 2,658,013	\$ 1,013,823	38.14%	\$ 171,983	\$ 841,841	31.67%	\$ 1,499,127	\$ 145,063	9.68%
Contractual Services	124,628	238,744	114,115	47.80%	35,931	78,184	32.75%	96,889	27,740	28.63%
General Operating	238,195	541,549	303,354	56.02%	85,508	217,847	40.23%	258,966	(20,771)	-8.02%
Capital Outlay	74,776	207,382	132,606	63.94%	121,008	11,598	5.59%	45,600	29,176	63.98%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	52,500	52,500	-	0.00%	-	-	0.00%	22,500	30,000	133.33%
Grand Total Expenditures	\$ 2,134,290	\$ 3,698,189	\$ 1,563,899	42.29%	\$ 414,429	\$ 1,149,469	31.08%	\$ 1,923,082	\$ 211,208	10.98%
Adjustments:										
- Interfund transfers & advances	\$ (52,500)	\$ (52,500)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (22,500)	\$ (30,000)	133.33%
Total Adjustments	\$ (52,500)	\$ (52,500)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (22,500)	\$ (30,000)	133.33%
Adjusted Grand Total Expenditures	\$ 2,081,790	\$ 3,645,689	\$ 1,563,899	42.90%	\$ 414,429	\$ 1,149,469	31.53%	\$ 1,900,582	\$ 181,208	9.53%
Ending Fund Balance										
(based on non-adjusted expenditures)	\$ 2,528,950	\$ 1,708,866			\$ 2,114,521			\$ 2,159,657	\$ 369,294	17.10%
		46.21%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	\$ 2,449,374.48	\$ 3,193,189.00	\$ 743,814.52	\$ 3,463,925.50	\$ (270,736.50)
Taxes	\$ 2,328,809.75	\$ 3,035,950.00	\$ 707,140.25	\$ 3,340,174.00	\$ (304,224.00)
Income Taxes	\$ 2,328,809.75	\$ 3,035,950.00	\$ 707,140.25	\$ 3,340,174.00	\$ (304,224.00)
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	\$ 2,154.95	\$ 3,100.00	\$ 945.05	\$ 9,100.00	\$ (6,000.00)
General Government Fees	\$ 2,154.95	\$ 3,100.00	\$ 945.05	\$ 9,100.00	\$ (6,000.00)
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ 105.00	\$ 500.00	\$ 395.00	\$ 500.00	\$ -
Other Fines & Forfeitures	\$ 105.00	\$ 500.00	\$ 395.00	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 113,893.64	\$ 123,000.00	\$ 9,106.36	\$ 88,262.50	\$ 34,737.50
Investment Income	\$ 30,021.42	\$ 37,500.00	\$ 7,478.58	\$ 12,262.50	\$ 25,237.50
Other Miscellaneous Revenue	\$ 83,872.22	\$ 85,500.00	\$ 1,627.78	\$ 76,000.00	\$ 9,500.00
Transfers & Advances	\$ 4,411.14	\$ 4,750.00	\$ 338.86	\$ -	\$ 4,750.00
Transfers & Advances	\$ 4,411.14	\$ 4,750.00	\$ 338.86	\$ -	\$ 4,750.00
Grand Total	\$ 2,449,374.48	\$ 3,193,189.00	\$ 743,814.52	\$ 3,463,925.50	\$ (270,736.50)

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	\$ 2,134,289.70	\$ 414,429.39	\$ 3,698,188.56	\$ 1,149,469.47	\$ 3,458,121.00	\$ 169,517.56	\$ 70,550.00
General Government	\$ 51,176.85	\$ 5,260.38	\$ 135,035.79	\$ 78,598.56	\$ 134,228.00	\$ 807.79	\$ -
Salary & Related	\$ -	\$ -	\$ 6,728.00	\$ 6,728.00	\$ 6,728.00	\$ -	\$ -
Contractual Services	\$ 50,916.85	\$ 5,260.38	\$ 118,307.79	\$ 62,130.56	\$ 117,500.00	\$ 807.79	\$ -
General Operating	\$ 260.00	\$ -	\$ 10,000.00	\$ 9,740.00	\$ 10,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 33,867.50	\$ 12,940.50	\$ 52,008.00	\$ 5,200.00	\$ 49,500.00	\$ 2,508.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 33,867.50	\$ 12,940.50	\$ 52,008.00	\$ 5,200.00	\$ 49,500.00	\$ 2,508.00	\$ -
Finance	\$ 186,758.39	\$ 10,126.24	\$ 298,661.36	\$ 101,776.73	\$ 294,850.00	\$ 2,561.36	\$ 1,250.00
Salary & Related	\$ 52,122.64	\$ 5,757.05	\$ 89,220.58	\$ 31,340.89	\$ 86,357.00	\$ 1,613.58	\$ 1,250.00
Contractual Services	\$ 10,957.45	\$ 3,048.14	\$ 16,197.51	\$ 2,191.92	\$ 15,383.00	\$ 814.51	\$ -
General Operating	\$ 123,678.30	\$ 1,321.05	\$ 193,243.27	\$ 68,243.92	\$ 193,110.00	\$ 133.27	\$ -
Parks, Lands & Municipal Facilities	\$ 25,141.52	\$ 27,858.17	\$ 93,979.69	\$ 40,980.00	\$ 90,100.00	\$ 3,879.69	\$ -
Contractual Services	\$ 12,534.80	\$ 10,445.20	\$ 27,100.00	\$ 4,120.00	\$ 27,100.00	\$ -	\$ -
General Operating	\$ 12,606.72	\$ 17,412.97	\$ 66,879.69	\$ 36,860.00	\$ 63,000.00	\$ 3,879.69	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 1,784,845.44	\$ 358,244.10	\$ 3,066,003.72	\$ 922,914.18	\$ 2,866,943.00	\$ 159,760.72	\$ 39,300.00
Salary & Related	\$ 1,592,067.54	\$ 166,225.56	\$ 2,562,064.88	\$ 803,771.78	\$ 2,412,103.00	\$ 57,661.88	\$ 92,300.00
Contractual Services	\$ 16,351.64	\$ 4,236.99	\$ 25,130.43	\$ 4,541.80	\$ 26,400.00	\$ 730.43	\$ (2,000.00)
General Operating	\$ 101,650.28	\$ 66,773.55	\$ 271,426.41	\$ 103,002.58	\$ 296,998.00	\$ 9,428.41	\$ (35,000.00)
Capital Outlay	\$ 74,775.98	\$ 121,008.00	\$ 207,382.00	\$ 11,598.02	\$ 131,442.00	\$ 91,940.00	\$ (16,000.00)
Transfers & Advances	\$ 52,500.00	\$ -	\$ 52,500.00	\$ -	\$ 22,500.00	\$ -	\$ 30,000.00
Transfers & Advances	\$ 52,500.00	\$ -	\$ 52,500.00	\$ -	\$ 22,500.00	\$ -	\$ 30,000.00
Grand Total	\$ 2,134,289.70	\$ 414,429.39	\$ 3,698,188.56	\$ 1,149,469.47	\$ 3,458,121.00	\$ 169,517.56	\$ 70,550.00

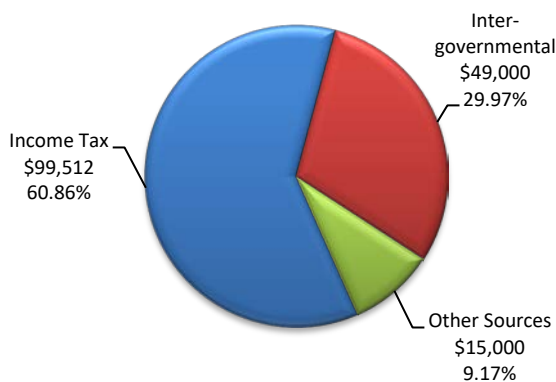


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Capital Improvements Fund (301)

Revenue – The Capital Improvements Fund has a 2020 revenue budget of approximately \$163.5 thousand. The fund's primary revenue sources are income taxes, intergovernmental revenues and other sources. On a year to-date basis, the Capital Improvements fund has been credited with total revenue of approximately \$123.4 thousand, which represents 75.48% of budget. Excluding the impact of \$48.0 thousand in grant/loan from the equation results in a collection rate of 106.8% of budget. The adjusted eight-month total is significantly higher than budget and is due to above-budget other sources revenue. The fund receives 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**

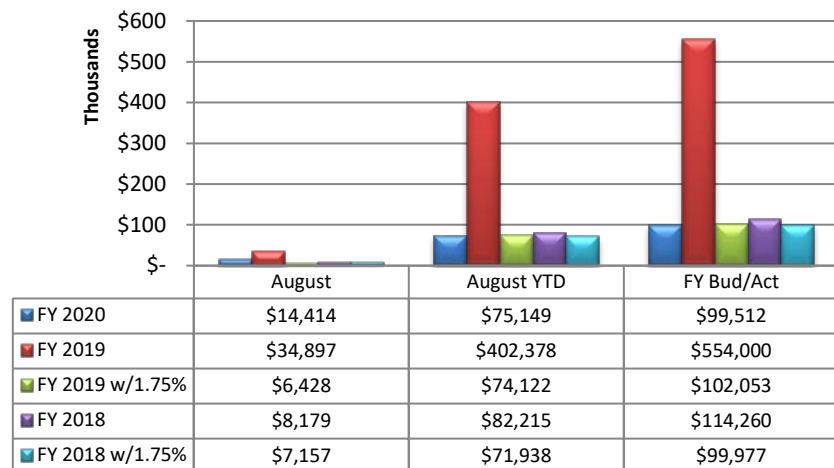


**Capital Improvements Fund Revenue
Budget vs YTD Actual**



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 August were \$14.4 thousand and represent 14.4% of the 2020 budget. Collections are down by \$20.5 thousand (58.7%) when compared to the same period in 2019. Year to-date income tax revenues credited to the fund are \$75.1 thousand and represent 75.52% of budget. In comparison, collections through August 2019 were \$402.4 thousand, and reflected 72.63% of the 2019 full-year collections, and in 2018, the rate was equal to 71.95% of full-year collections. 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 \$332.8 thousand and the total

**Income Tax Collections
Capital Improvements Fund**

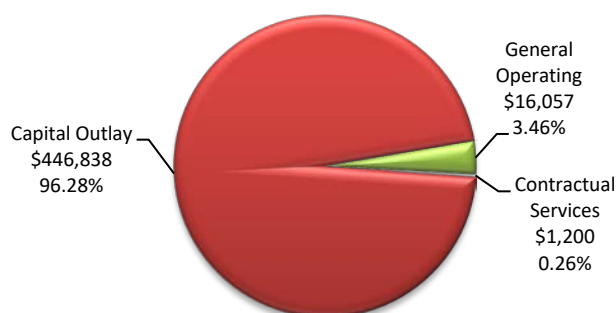


overall higher level of collections through August resulted in an increase of \$5.6 thousand. The net impact of these variances is the overall decrease in fund revenue of \$327.2 thousand. The green and light blue bars

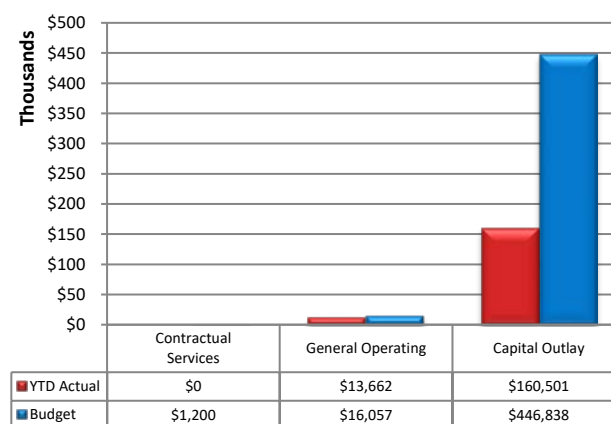
in the chart at the bottom of the previous page reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$1.0 thousand (1.39%) more in 2020 than 2019 had the allocation rate not been changed, and collections would have been \$3.2 thousand (4.46%) more than 2018 collections.

Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2020 of approximately \$464.1 thousand. Total spending through August 31 was \$174.2 thousand and is equal to 37.53% of the budget. Including encumbrances (e.g., purchase orders) of \$217.9 thousand in the total results in total spending equal to 84.48% of budget. Compared to the same eight-month period in 2019 (and excluding transfers), the total is down by \$17.1 thousand (8.93%) and is due to reduced spending in the Contractual Services and General Operating budget categories.

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 \$446.8 thousand, (96.28% of budget), and provides funding for the construction of a number of infrastructure improvements. Spending through August 31 was \$160.5 thousand and represents 35.92% of the category's budget. The primary planned expenditures in this category are related to the Old Town Hall improvements and Karr and Liberty Park improvement projects. The list of projects includes the following: (*asterisk indicates projects funded by prior-year carryover encumbrances)

Project Name	2020 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Town Hall improvements and repairs*	10,619	10,619	0
Taylor Road/Cleveland Road Trail ROW work*	3,779	3,779	0
Town Hall improvements and repairs	260,000	200,000	60,000
Karr Park improvements	86,000	76,350	9,650
Liberty Park facility improvements	86,439	86,439	0
GRAND TOTAL	\$446,837	\$377,187	\$69,650

General Operating is another expense category in the Capital Improvements fund. The 2020 budget in this category is \$16.1 thousand (3.46% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through August 31 was \$13.7 thousand and represents 85.08% of the

category's budget. Although there is some planned project spending, the other portion of the spending planned in this category in 2020 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	\$3,977	\$2,080
Other miscellaneous park improvements	10,000	9,685	315
GRAND TOTAL	\$16,057	\$13,662	\$2,395

Contractual services is the other remaining major expense category in the general fund and provides for non-employee personal services, principally engineering and construction inspection services. The 2020 budget in this category is \$1.2 thousand (0.26% of budget) and is a carryover PO from 2019 related to the City Hall parking lot improvements. There has been no spending through August 31. 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	\$1,200	\$0
GRAND TOTAL	\$1,200	\$1,200	\$0

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 \$1.08 million, which would equate to a reserve ratio equal to 232.27% of expenditures. The lower balance at year-end 2020 (down by \$300.6 thousand, or 21.80%) is the result of reduced revenue allocations and increased spending planned from this fund during the year.

CITY OF PATASKALA, OHIO
AUGUST 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	75,149	99,512	24,363	75.52%	402,378	560,135	157,757	71.84%	(327,229)	-81.32%
Total Taxes	\$ 75,149	\$ 99,512	\$ 24,363	75.52%	\$ 402,378	\$ 560,135	\$ 157,757	71.84%	\$ (327,229)	-81.32%
Intergovernmental										
State-Shared Revenues	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ 1,875	\$ 500	\$ (1,375)	375.03%	\$ (1,875)	-100.00%
Grants & Loans	25,000	48,000	23,000	52.08%	-	118,579	118,579	0.00%	25,000	100.00%
Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 25,000	\$ 49,000	\$ 24,000	51.02%	\$ 1,875	\$ 119,079	\$ 117,204	1.57%	\$ 23,125	1233.23%
Charges for Service										
General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines & Forfeitures										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 19,049	\$ 15,000	\$ (4,049)	126.99%	\$ 19,191	\$ 20,840	\$ 1,649	92.09%	\$ (142)	-0.74%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	4,225	-	(4,225)	100.00%	728	-	(728)	100.00%	3,498	480.70%
Total Other Sources	\$ 23,274	\$ 15,000	\$ (8,274)	155.16%	\$ 19,918	\$ 20,840	\$ 922	95.58%	\$ 3,356	16.85%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ 11,810	\$ 11,811	\$ 1	99.99%	\$ (11,810)	-100.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ 11,810	\$ 11,811	\$ 1	99.99%	\$ (11,810)	-100.00%
Grand Total Revenue	\$ 123,423	\$ 163,512	\$ 40,089	75.48%	\$ 435,981	\$ 711,865	\$ 275,884	61.24%	\$ (312,558)	-71.69%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ (11,810)	\$ (11,811)	\$ 1	-0.01%	\$ 11,810	-100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ (11,810)	\$ (11,811)	\$ 1	-0.01%	\$ 11,810	-100.00%
Adjusted Grand Total Revenue	\$ 123,423	\$ 163,512	\$ 40,089	75.48%	\$ 424,171	\$ 700,054	\$ 275,883	60.59%	\$ (300,748)	-70.90%

	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%
Contractual Services	-	1,200	1,200	-100.00%	1,200	-	0.00%	8,750	(8,750)	-100.00%
General Operating	13,662	16,057	2,395	14.92%	-	2,395	14.92%	28,333	(14,671)	-51.78%
Capital Outlay	160,501	446,838	286,338	64.08%	216,688	69,650	15.59%	154,168	6,333	4.11%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 174,162	\$ 464,095	\$ 289,933	62.47%	\$ 217,888	\$ 72,045	15.52%	\$ 191,250	\$ (17,088)	-8.93%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 174,162	\$ 464,095	\$ 289,933	62.47%	\$ 217,888	\$ 72,045	15.52%	\$ 191,250	\$ (17,088)	-8.93%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,327,819	\$ 1,077,974			\$ 1,109,931			\$ 1,240,990	\$ 86,829	7.00%
		232.27%								

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

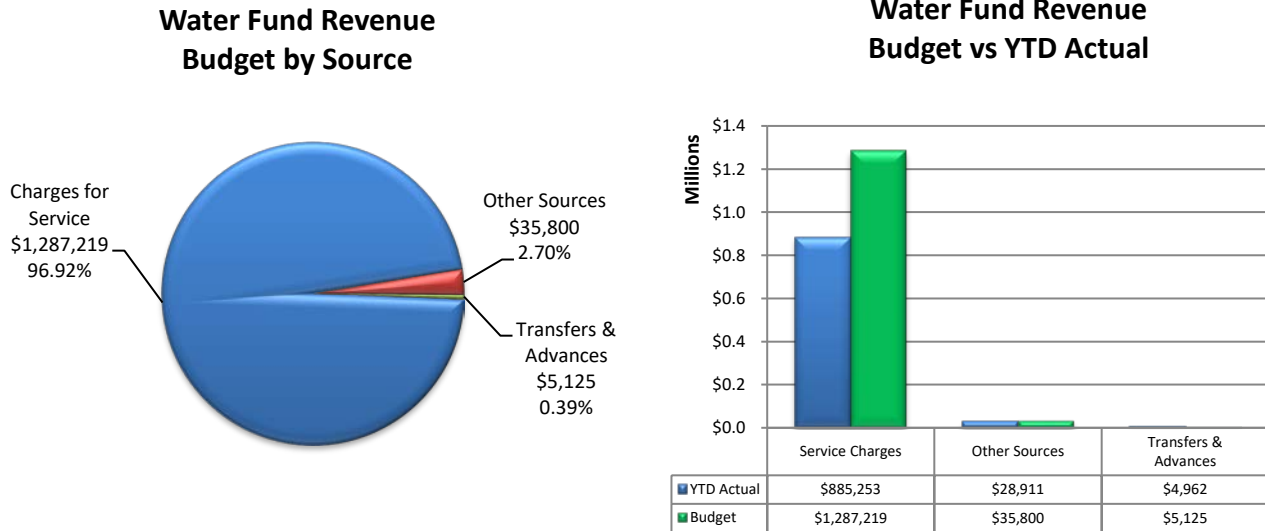
Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	\$ 123,423.46	\$ 163,512.00	\$ 40,088.54	\$ 168,824.00	\$ (5,312.00)
Taxes	\$ 75,149.07	\$ 99,512.00	\$ 24,362.93	\$ 106,278.00	\$ (6,766.00)
Income Taxes	\$ 75,149.07	\$ 99,512.00	\$ 24,362.93	\$ 106,278.00	\$ (6,766.00)
Intergovernmental	\$ 25,000.00	\$ 49,000.00	\$ 24,000.00	\$ 49,000.00	\$ -
Grants & Loans	\$ 25,000.00	\$ 48,000.00	\$ 23,000.00	\$ 48,000.00	\$ -
State-Shared Revenues	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
Miscellaneous Revenue	\$ 23,274.39	\$ 15,000.00	\$ (8,274.39)	\$ 13,546.00	\$ 1,454.00
Investment Income	\$ 19,048.98	\$ 15,000.00	\$ (4,048.98)	\$ 13,546.00	\$ 1,454.00
Other Miscellaneous Revenue	\$ 4,225.41	\$ -	\$ (4,225.41)	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 123,423.46	\$ 163,512.00	\$ 40,088.54	\$ 168,824.00	\$ (5,312.00)

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

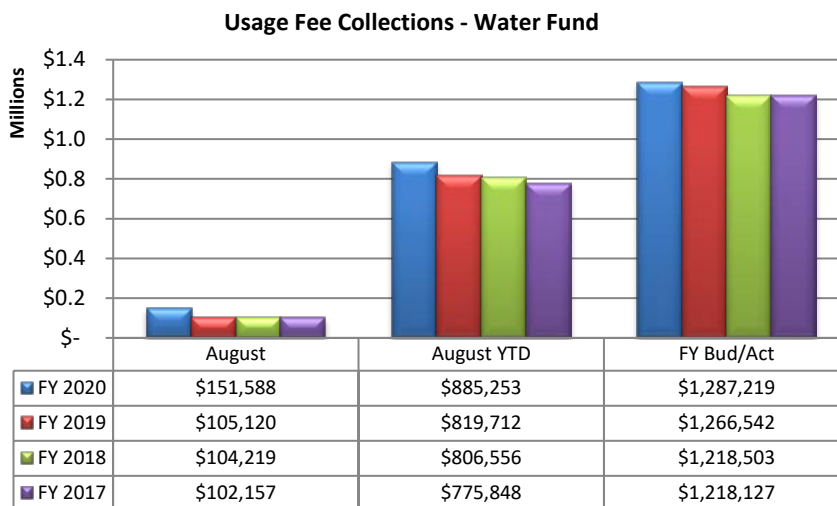
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	\$ 174,162.30	\$ 217,887.63	\$ 464,095.32	\$ 72,045.39	\$ 217,057.00	\$ 15,599.32	\$ 231,439.00
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 3,976.61	\$ -	\$ 6,057.00	\$ 2,080.39	\$ 6,057.00	\$ -	\$ -
General Operating	\$ 3,976.61	\$ -	\$ 6,057.00	\$ 2,080.39	\$ 6,057.00	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 170,185.69	\$ 217,887.63	\$ 458,038.32	\$ 69,965.00	\$ 156,000.00	\$ 15,599.32	\$ 286,439.00
Contractual Services	\$ -	\$ 1,200.00	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ -
General Operating	\$ 9,685.00	\$ -	\$ 10,000.00	\$ 315.00	\$ 10,000.00	\$ -	\$ -
Capital Outlay	\$ 160,500.69	\$ 216,687.63	\$ 446,838.32	\$ 69,650.00	\$ 146,000.00	\$ 14,399.32	\$ 286,439.00
Public Service	\$ -	\$ -	\$ -	\$ -	\$ 55,000.00	\$ -	\$ (55,000.00)
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 55,000.00	\$ -	\$ (55,000.00)
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 174,162.30	\$ 217,887.63	\$ 464,095.32	\$ 72,045.39	\$ 217,057.00	\$ 15,599.32	\$ 231,439.00

Water Operations Fund (601)

Revenue – The Water Operations fund’s primary revenue sources are charges for service and other sources, and it has a 2020 revenue budget of approximately \$1.33 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$919.1 thousand, which represents 69.20% of budget. The total revenue amount is up by \$76.3 thousand (9.05%) when compared against the same eight-month period in 2019.



Charges for service represent the primary revenue category in this fund and are generated by water customer billings. Service charge collections in August were \$151.6 thousand and represent 11.78% of the 2020 budget. Collections for the month are up by \$46.5 thousand (44.21%) when compared to the same period in 2019. The significant increase was the result of many utility customers bringing their delinquent

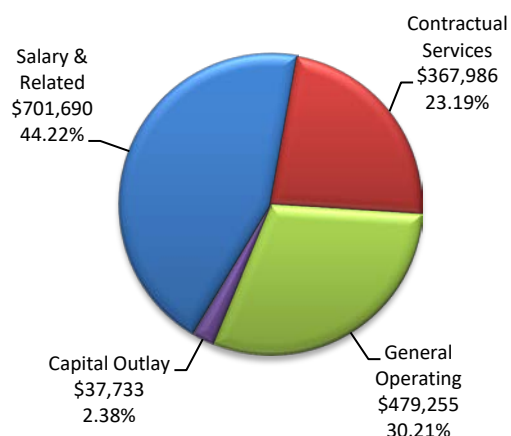


accounts current in order to avoid service shut offs. Year-to-date revenues credited to the fund are \$885.3 thousand, or 68.77% of budget. In comparison, collections for the same eight-month period in 2019 were \$819.7 thousand and were about 64.72% of full-year collections, and the rate was 66.19% in 2018. The 2020 collections amount to date represents an increase of \$65.5 thousand (8.0%) in 2020 over the 2019 collections.

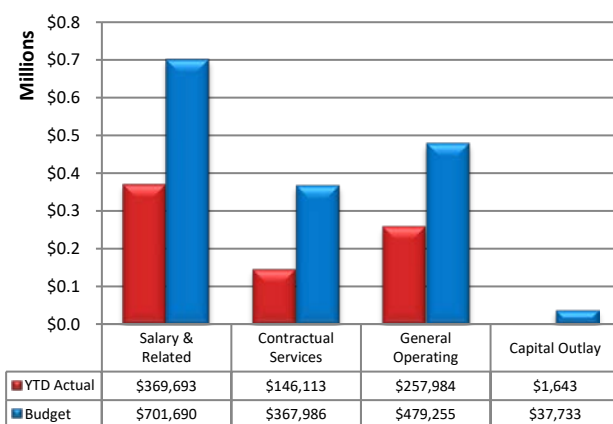
The other category, Other Sources has a 2019 budget of \$35.8 thousand. These revenues vary widely in nature and are relatively insignificant to the total. To date, the city has received \$28.9 thousand and account for investment income, as well as any other miscellaneous non-usage related fees and charges.

Expenditures – The Water Operations fund has a total appropriated expenditure budget for 2020 of nearly \$1.59 million. Total spending through August 31 was approximately \$775.5 thousand, or 48.87% of budget. Including encumbrances (e.g., purchase orders) of \$380.8 thousand in the total results in total committed spending equal to 72.87% of budget. Compared to the same eight-month period in 2019 (and excluding transfers), the total is up by \$68.5 thousand (9.69%) and is due primarily to increased spending in the Salary & Related and General Operating categories.

**Water Fund Expense
Budget by Category**



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



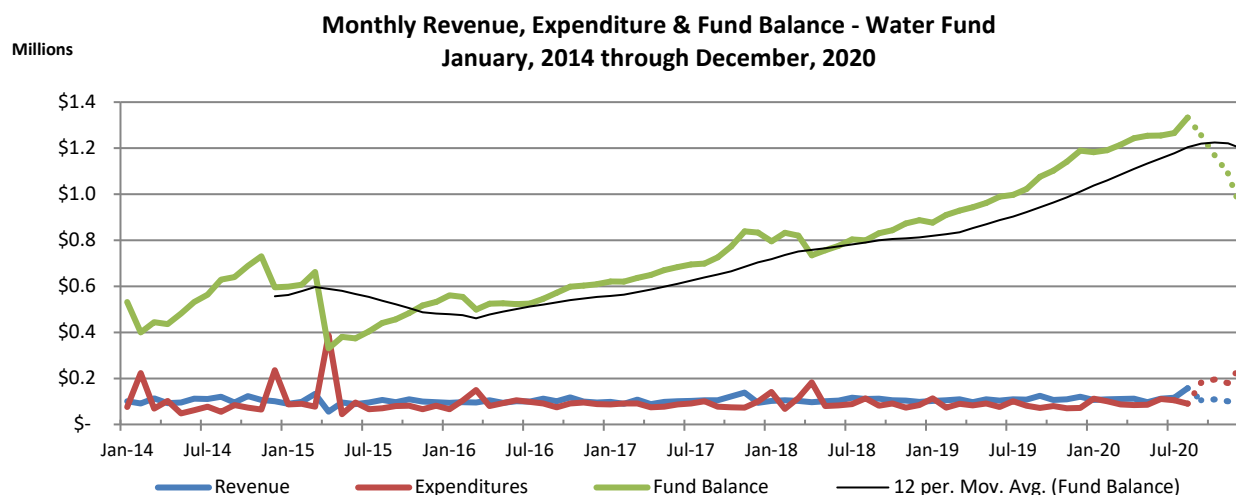
Salaries, wages and other employee-related costs represent the largest expense category with a 2020 budget of \$701.7 thousand, or 44.22% of the fund's budget. Spending through August 31 was \$369.7 thousand and is equal to 52.69% of budget. The positive budget variance (\$98.1 thousand below budget) is primarily the result of reduced wages paid due to an open Treatment Plan Superintendent position and the related fringe benefits. Spending in this category is up by \$32.8 thousand (9.73%) from the level in 2019 and is primarily the result of the 4.0% wage increase from the collective bargaining agreement with the USW.

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 \$479.3 thousand, or 30.21% of the fund budget. Spending through August 31 was \$258.0 thousand, or 53.83% of budget. Including encumbrances of \$150.3 thousand in the calculation results in a total spending commitment of \$408.3 thousand, or 85.19% 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 \$37.4 thousand (16.93%) when compared to the same eight-month period in 2019. The negative variance in this category is the result of increased spending on supplies and materials (up \$22.4 thousand), equipment (up \$7.6 thousand) and utilities (up \$6.3 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.

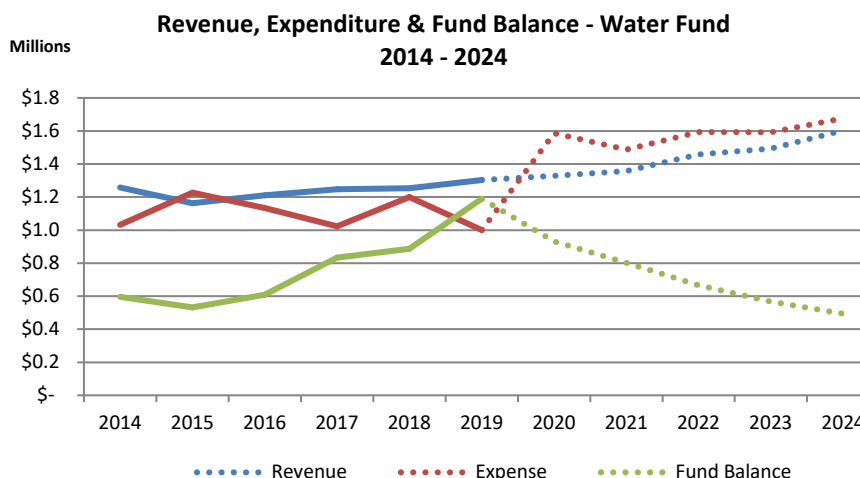
Fund Balance – The Water Operations fund is the primary operating account for the city from which expenses associated with the operation of the city’s water treatment and distribution operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance 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 \$930.8 thousand, which would equate to a reserve ratio equal to 58.66% 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 \$1.33 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 \$493.6 thousand at the end of FY 2024 (see chart at bottom of previous page). This chart has been updated with the approved 2020 budget data through 2024, but doesn't include any proposed 2021 budget data. Once we have a 'semi-final' budget proposal, we'll update the graph to include updated forecast data through 2025.

CITY OF PATASKALA, OHIO
AUGUST 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	885,253	1,287,219	401,966	68.77%	819,712	1,209,736	390,024	67.76%	65,540	8.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 885,253	\$ 1,287,219	\$ 401,966	68.77%	\$ 819,712	\$ 1,209,736	\$ 390,024	67.76%	\$ 65,540	8.00%
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	\$ 11,793	\$ 10,800	\$ (993)	109.20%	\$ 14,402	\$ 8,220	\$ (6,182)	175.21%	\$ (2,609)	-18.11%
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	17,117	25,000	7,883	68.47%	8,732	10,000	1,268	87.32%	8,385	96.03%
Total Other Sources	\$ 28,911	\$ 35,800	\$ 6,889	80.76%	\$ 23,134	\$ 18,220	\$ (4,914)	126.97%	\$ 5,777	24.97%
Interfund Transfers										
Transfers & Advances In	\$ 4,962	\$ 5,125	\$ 163	96.83%	\$ -	\$ -	\$ -	0.00%	\$ 4,962	100.00%
Total Transfers	\$ 4,962	\$ 5,125	\$ 163	96.83%	\$ -	\$ -	\$ -	0.00%	\$ 4,962	100.00%
Grand Total Revenue	\$ 919,126	\$ 1,328,144	\$ 409,018	69.20%	\$ 842,847	\$ 1,227,956	\$ 385,109	68.64%	\$ 76,279	9.05%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ (4,962)	\$ (5,125)	\$ 163	-3.17%	\$ -	\$ -	\$ -	0.00%	\$ (4,962)	100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ (4,962)	\$ (5,125)	\$ 163	-3.17%	\$ -	\$ -	\$ -	0.00%	\$ (4,962)	100.00%
Adjusted Grand Total Revenue	\$ 914,163	\$ 1,323,019	\$ 408,856	69.10%	\$ 842,847	\$ 1,227,956	\$ 385,109	68.64%	\$ 71,317	8.46%

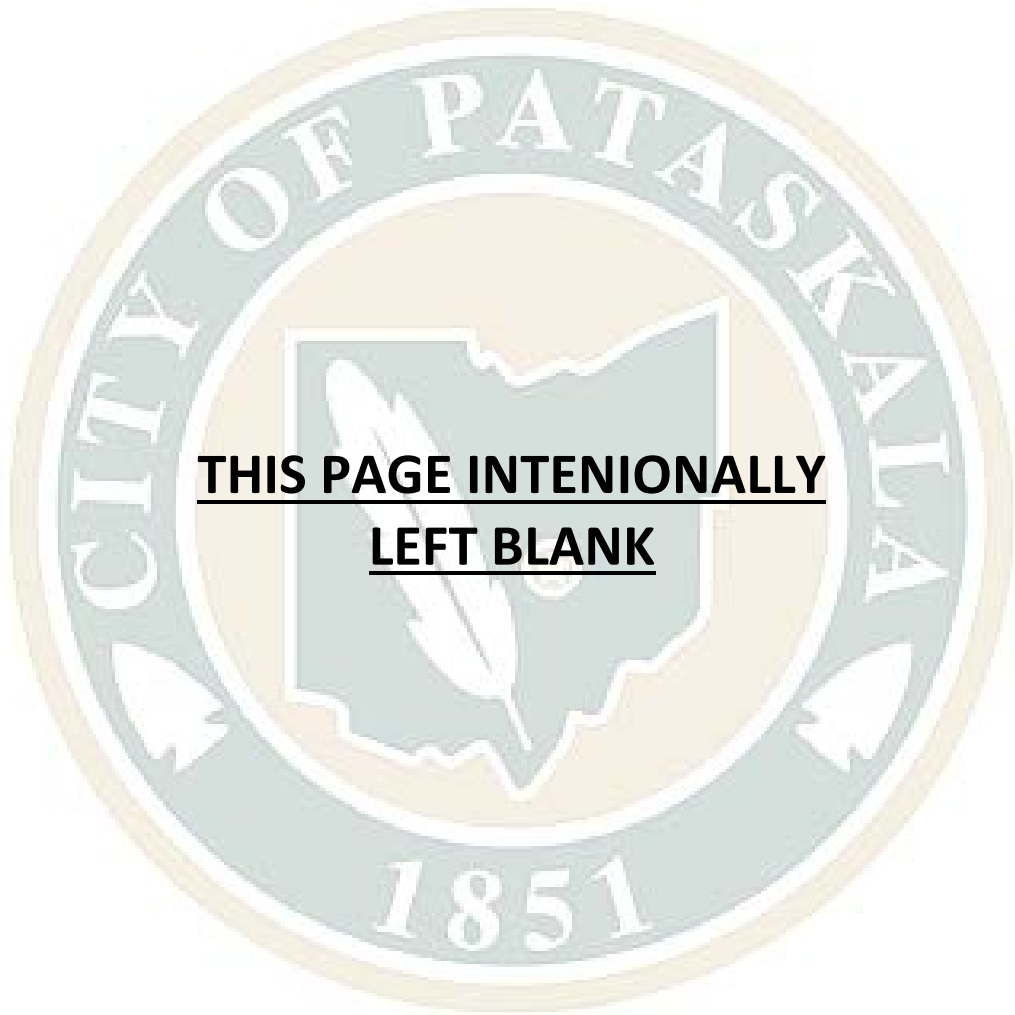
	YTD 2020	2020 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2019	YTD 2020 H/(L) YTD 2019	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 369,693	\$ 701,690	\$ 331,997	47.31%	\$ 74,305	\$ 257,693	36.72%	\$ 336,906	\$ 32,786	9.73%
Contractual Services	146,133	367,986	221,853	60.29%	123,163	98,690	26.82%	148,268	(2,135)	-1.44%
General Operating	257,984	479,255	221,271	46.17%	150,310	70,962	14.81%	220,634	37,350	16.93%
Capital Outlay	1,643	37,733	36,090	95.64%	33,000	3,090	8.19%	1,121	522	46.61%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 775,453	\$ 1,586,665	\$ 811,212	51.13%	\$ 380,777	\$ 430,435	27.13%	\$ 706,929	\$ 68,524	9.69%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 775,453	\$ 1,586,665	\$ 811,212	51.13%	\$ 380,777	\$ 430,435	27.13%	\$ 706,929	\$ 68,524	9.69%
Ending Fund Balance										
(based on non-adjusted expenditures)	\$ 1,333,007	\$ 930,813			\$ 952,230			\$ 1,022,749	\$ 310,258	30.34%
		58.66%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	\$ 919,125.90	\$ 1,328,144.00	\$ 409,018.10	\$ 1,308,019.00	\$ 20,125.00
Charges for Service	\$ 885,252.68	\$ 1,287,219.00	\$ 401,966.32	\$ 1,287,219.00	\$ -
Utility	\$ 885,252.68	\$ 1,287,219.00	\$ 401,966.32	\$ 1,287,219.00	\$ -
Miscellaneous Revenue	\$ 28,910.77	\$ 35,800.00	\$ 6,889.23	\$ 20,800.00	\$ 15,000.00
Investment Income	\$ 11,793.38	\$ 10,800.00	\$ (993.38)	\$ 10,800.00	\$ -
Other Miscellaneous Revenue	\$ 17,117.39	\$ 25,000.00	\$ 7,882.61	\$ 10,000.00	\$ 15,000.00
Transfers & Advances	\$ 4,962.45	\$ 5,125.00	\$ 162.55	\$ -	\$ 5,125.00
Transfers & Advances	\$ 4,962.45	\$ 5,125.00	\$ 162.55	\$ -	\$ 5,125.00
Grand Total	\$ 919,125.90	\$ 1,328,144.00	\$ 409,018.10	\$ 1,308,019.00	\$ 20,125.00

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	\$ 775,452.82	\$ 380,776.75	\$ 1,586,664.51	\$ 430,434.94	\$ 1,501,824.00	\$ 67,565.51	\$ 17,275.00
General Government	\$ 83,745.81	\$ 20,535.00	\$ 201,782.75	\$ 97,501.94	\$ 196,210.00	\$ 4,597.75	\$ 975.00
Salary & Related	\$ 37,468.86	\$ 5,930.75	\$ 83,605.69	\$ 40,206.08	\$ 79,912.00	\$ 2,718.69	\$ 975.00
Contractual Services	\$ 46,016.95	\$ 14,604.25	\$ 114,177.06	\$ 53,555.86	\$ 112,298.00	\$ 1,879.06	\$ -
General Operating	\$ 260.00	\$ -	\$ 4,000.00	\$ 3,740.00	\$ 4,000.00	\$ -	\$ -
Court & Legal	\$ 21,725.50	\$ 13,274.50	\$ 52,000.00	\$ 17,000.00	\$ 49,500.00	\$ 2,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 21,725.50	\$ 13,274.50	\$ 52,000.00	\$ 17,000.00	\$ 49,500.00	\$ 2,500.00	\$ -
Finance	\$ 51,060.05	\$ 9,506.90	\$ 95,286.50	\$ 34,719.55	\$ 92,461.00	\$ 2,025.50	\$ 800.00
Salary & Related	\$ 41,686.72	\$ 4,636.55	\$ 71,175.41	\$ 24,852.14	\$ 69,147.00	\$ 1,228.41	\$ 800.00
Contractual Services	\$ 8,642.14	\$ 3,549.29	\$ 21,257.82	\$ 9,066.39	\$ 20,594.00	\$ 663.82	\$ -
General Operating	\$ 731.19	\$ 1,321.06	\$ 2,853.27	\$ 801.02	\$ 2,720.00	\$ 133.27	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Utility	\$ 618,921.46	\$ 337,460.35	\$ 1,237,595.26	\$ 281,213.45	\$ 1,163,653.00	\$ 58,442.26	\$ 15,500.00
Salary & Related	\$ 290,537.16	\$ 63,737.23	\$ 546,909.05	\$ 192,634.66	\$ 500,078.00	\$ 31,331.05	\$ 15,500.00
Contractual Services	\$ 69,748.33	\$ 91,734.56	\$ 180,550.77	\$ 19,067.88	\$ 176,087.00	\$ 4,463.77	\$ -
General Operating	\$ 256,992.57	\$ 148,988.56	\$ 472,401.97	\$ 66,420.84	\$ 450,298.00	\$ 22,103.97	\$ -
Capital Outlay	\$ 1,643.40	\$ 33,000.00	\$ 37,733.47	\$ 3,090.07	\$ 37,190.00	\$ 543.47	\$ -
Grand Total	\$ 775,452.82	\$ 380,776.75	\$ 1,586,664.51	\$ 430,434.94	\$ 1,501,824.00	\$ 67,565.51	\$ 17,275.00

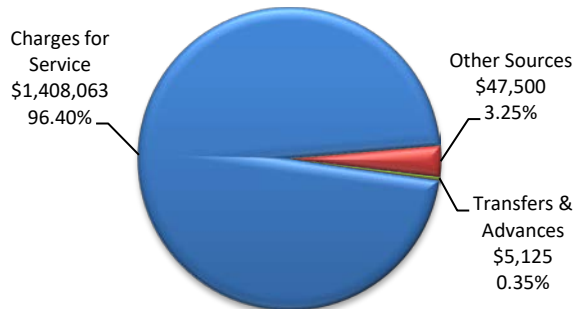


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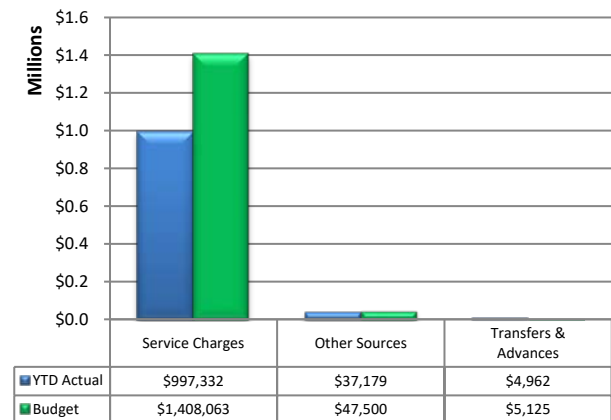
Sewer Operations Fund (651)

Revenue – The Sewer Operations fund’s primary revenue sources are charges for service and other sources, and the fund has a 2020 revenue budget of approximately \$1.46 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$1.04 million, which represents 71.16% of budget. The total is up by \$80.1 thousand (8.35%) from the same eight-month period in 2019.

**Sewer Fund Revenue
Budget by Source**

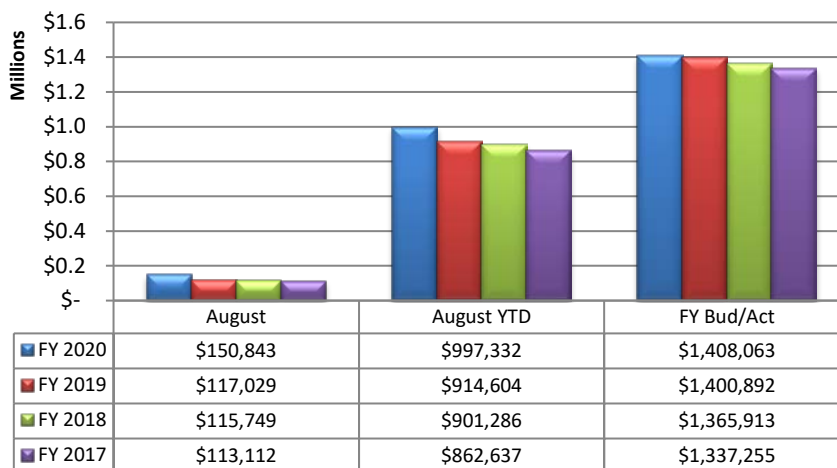


**Sewer Fund Revenue
Budget vs YTD Actual**



Charges for service represent the primary revenue category in this fund and have a 2020 budget of approximately \$1.41 million (96.40% of budget). Service charge collections in August were \$150.8 thousand and represent 10.71% of the 2020 budget. Collections for the month are up by \$33.8 thousand (28.89%) when compared to the same month in 2019. The significant increase was the result of a significant number

Usage Fee Collections - Sewer Fund

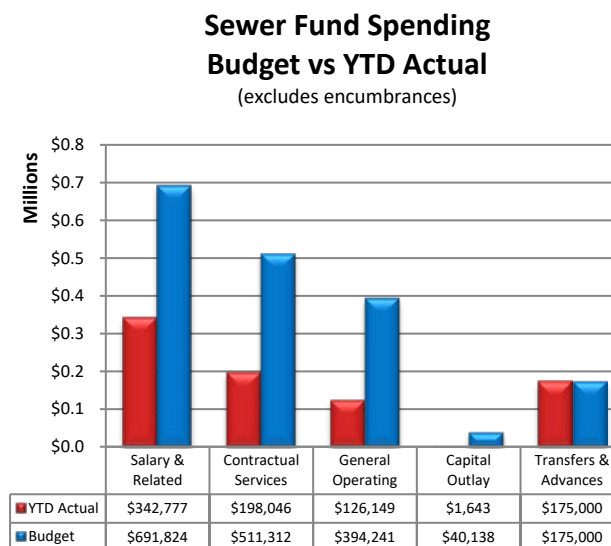
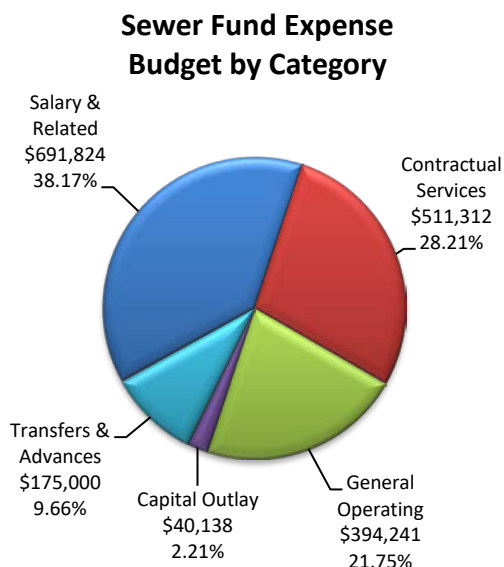


of customers bringing their delinquent accounts current in order to avoid service shut offs. Year to-date revenues credited to the fund are about \$997.3, or 70.83% of budget. In comparison, collections for the same eight-month period in 2019 were \$914.6 thousand, an increase of \$82.7 thousand (9.05%) in 2020 over 2019 collections.

The other revenue category, Other Sources, has a 2020 budget of \$47.5 thousand.

These revenues can vary widely and are not material to the total. To date, the city has received \$37.2 thousand, which is \$7.6 thousand (16.90%) lower 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 approximately \$1.81 million. Total spending through August 31 was approximately \$843.6 thousand, or 46.54% of budget. Including encumbrances (e.g., purchase orders) of \$358.2 thousand in the total (and excluding transfers) results in total committed spending equal to 62.7% of budget. Compared to the same eight-month period in 2019, the total is down by \$6.9 thousand (1.02%) and is due primarily to decreased spending in the Salary & Related and Contractual Services categories, partially offset by increased spending in the General Operating budget category.



For 2019, the largest expense budget category for the Sewer fund is salaries, wages and other employee-related costs with a budget of \$691.8 thousand, or 38.17% of the total fund budget. Spending through August 31 was \$342.8 thousand, or 49.55% of budget. The positive budget variance (\$118.6 thousand below budget) is primarily the result of reduced wages paid due to the open Treatment Plan Superintendent position and the related fringe benefits. Spending in this category is down by \$9.0 thousand (2.55%) and is the result of the open positions, partially offset by the 4.0% wage increase from the collective bargaining agreement with the USW.

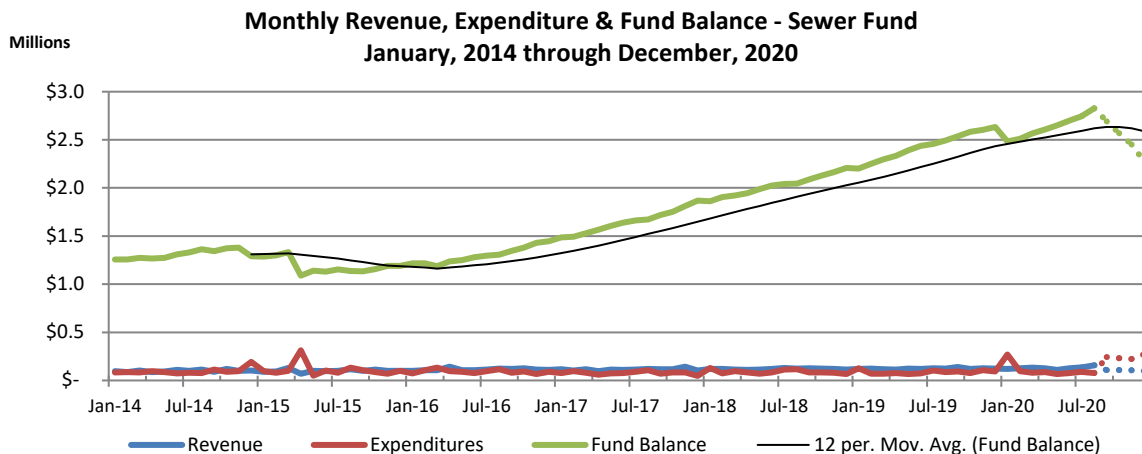
Contractual services is the next major expense category in the Sewer fund. The 2020 budget in this category is \$511.3 thousand (28.21% of budget) and provides for non-employee personal services. Spending through August 31 is \$198.0 thousand (38.73% of budget). Including encumbrances (e.g. purchase orders) in the total, results in a finding that 71.10% 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 \$394.2 thousand, or 21.75% of the fund budget. Spending through August 31 was \$126.1 thousand, or 32.0% of budget. Including encumbrances (e.g., purchase orders) of \$107.5 thousand in the total results in a spending ratio of 59.26% 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 eight-month period in 2019, spending in this category is up by \$6.8 thousand, or 5.74%. The

reduction of spending in this category is the result of increased spending on supplies/materials/other miscellaneous (up \$15.0 thousand); partially offset by lower utilities consumption (down \$4.3 thousand) and reduced equipment purchases/maintenance spending (down \$3.4 thousand);.

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?).



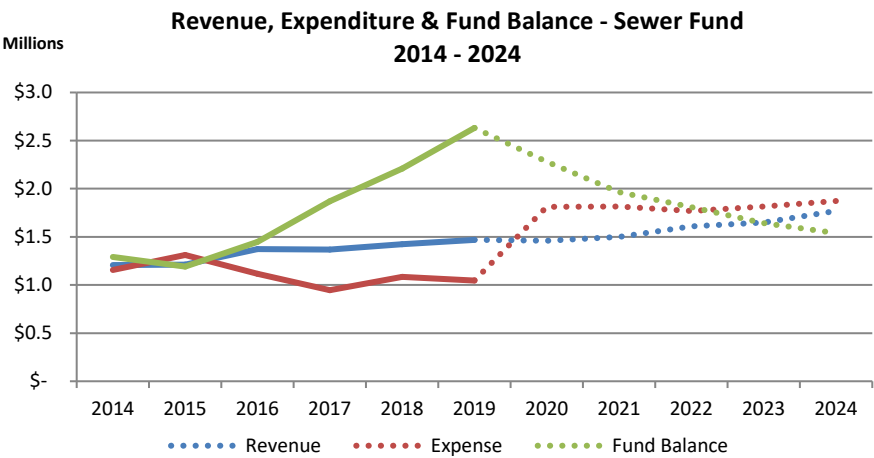
The chart above plots revenue, expenditures and fund balance since January 2014. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed 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 \$2.28 million, which equates to a reserve ratio equal to 125.8% 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 in the middle of the previous page, 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, expenditures 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 right), with expenditures generally exceeding revenues. The fund is projected to end 2024 with a fund balance of \$1.54 million. This chart has been updated with the approved 2020 budget data through 2024 but doesn't include any proposed 2021 budget data. Once we have a 'semi-final' budget proposal, we'll update the graph to include updated forecast data through 2025.



CITY OF PATASKALA, OHIO
AUGUST 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	997,332	1,408,063	410,731	70.83%	914,604	1,328,000	413,396	68.87%	82,729	9.05%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 997,332	\$ 1,408,063	\$ 410,731	70.83%	\$ 914,604	\$ 1,328,000	\$ 413,396	68.87%	\$ 82,729	9.05%
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	\$ 25,158	\$ 32,500	\$ 7,342	77.41%	\$ 35,697	\$ 22,440	\$ (13,257)	159.08%	\$ (10,539)	-29.52%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	12,021	15,000	2,979	80.14%	9,045	12,500	3,455	72.36%	2,976	32.90%
Total Other Sources	\$ 37,179	\$ 47,500	\$ 10,321	78.27%	\$ 44,741	\$ 34,940	\$ (9,801)	128.05%	\$ (7,563)	-16.90%
Interfund Transfers										
Transfers & Advances In	\$ 4,962	\$ 5,125	\$ 163	96.83%	\$ -	\$ -	\$ -	0.00%	\$ 4,962	100.00%
Total Transfers	\$ 4,962	\$ 5,125	\$ 163	96.83%	\$ -	\$ -	\$ -	0.00%	\$ 4,962	100.00%
Grand Total Revenue	\$ 1,039,474	\$ 1,460,688	\$ 421,214	71.16%	\$ 959,345	\$ 1,362,940	\$ 403,595	70.39%	\$ 80,129	8.35%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ (4,962)	\$ (5,125)	\$ 163	-3.17%	\$ -	\$ -	\$ -	0.00%	\$ (4,962)	100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ (4,962)	\$ (5,125)	\$ 163	-3.17%	\$ -	\$ -	\$ -	0.00%	\$ (4,962)	100.00%
Adjusted Grand Total Revenue	\$ 1,034,511	\$ 1,455,563	\$ 421,052	71.07%	\$ 959,345	\$ 1,362,940	\$ 403,595	70.39%	\$ 75,166	7.84%

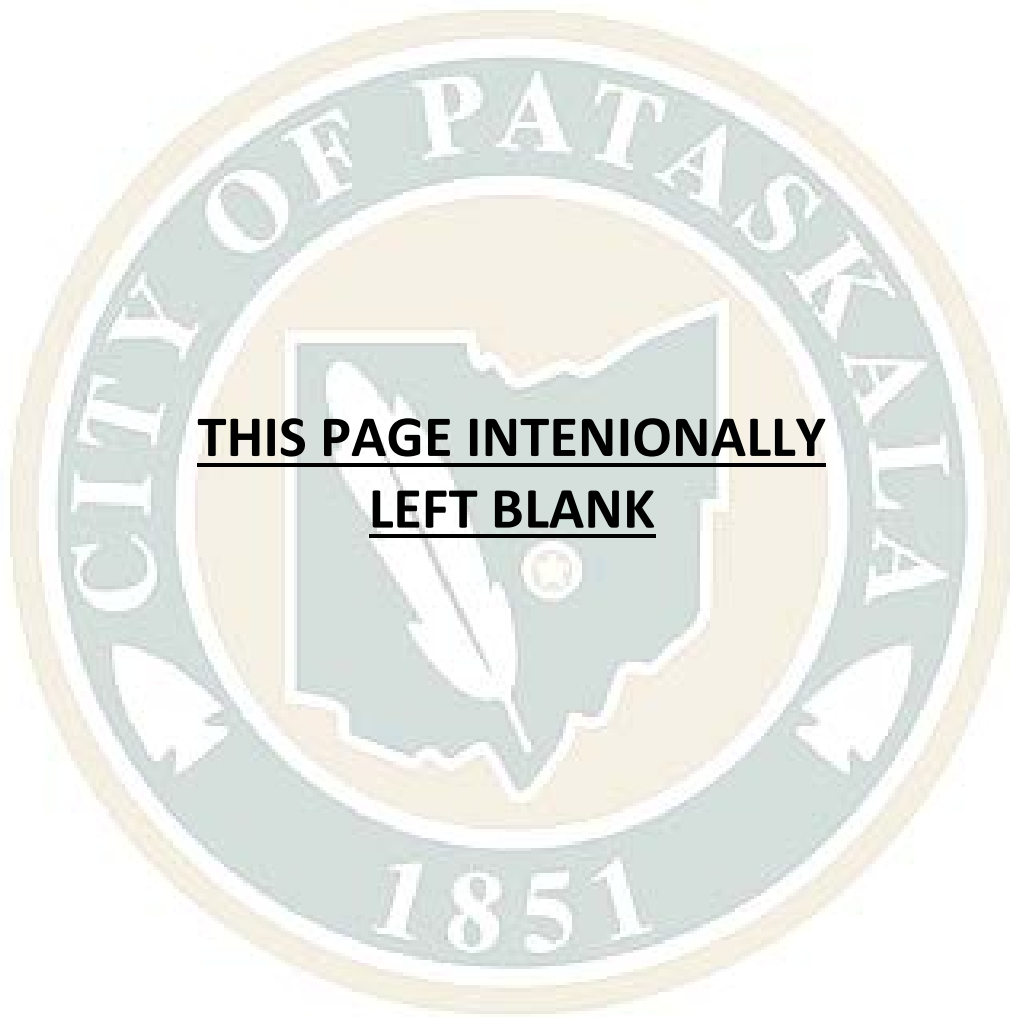
	YTD 2020	2020 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2019	YTD 2020 H/(L) YTD 2019	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 342,777	\$ 691,824	\$ 349,047	50.45%	\$ 52,685	\$ 296,362	42.84%	\$ 351,764	\$ (8,987)	-2.55%
Contractual Services	198,046	511,312	313,266	61.27%	165,508	147,758	28.90%	202,484	(4,437)	-2.19%
General Operating	126,149	394,241	268,091	68.00%	107,482	160,609	40.74%	119,301	6,848	5.74%
Capital Outlay	1,643	40,138	38,495	95.91%	32,500	5,995	14.94%	1,933	(289)	-14.97%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	175,000	175,000	-	0.00%	-	-	0.00%	-	175,000	100.00%
Grand Total Expenditures	\$ 843,616	\$ 1,812,516	\$ 968,899	53.46%	\$ 358,175	\$ 610,724	33.69%	\$ 675,482	\$ 168,134	24.89%
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	\$ 668,616	\$ 1,637,516	\$ 968,899	59.17%	\$ 358,175	\$ 610,724	37.30%	\$ 675,482	\$ (6,866)	-1.02%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 2,827,770	\$ 2,280,085			\$ 2,469,595			\$ 2,493,034	\$ 334,736	13.43%
		125.80%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	\$ 1,039,473.77	\$ 1,460,688.00	\$ 421,214.23	\$ 1,447,063.00	\$ 13,625.00
Charges for Service	\$ 997,332.44	\$ 1,408,063.00	\$ 410,730.56	\$ 1,408,063.00	\$ -
Utility	\$ 997,332.44	\$ 1,408,063.00	\$ 410,730.56	\$ 1,408,063.00	\$ -
Miscellaneous Revenue	\$ 37,178.88	\$ 47,500.00	\$ 10,321.12	\$ 39,000.00	\$ 8,500.00
Investment Income	\$ 25,157.95	\$ 32,500.00	\$ 7,342.05	\$ 26,500.00	\$ 6,000.00
Other Miscellaneous Revenue	\$ 12,020.93	\$ 15,000.00	\$ 2,979.07	\$ 12,500.00	\$ 2,500.00
Transfers & Advances	\$ 4,962.45	\$ 5,125.00	\$ 162.55	\$ -	\$ 5,125.00
Transfers & Advances	\$ 4,962.45	\$ 5,125.00	\$ 162.55	\$ -	\$ 5,125.00
Grand Total	\$ 1,039,473.77	\$ 1,460,688.00	\$ 421,214.23	\$ 1,447,063.00	\$ 13,625.00

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	\$ 843,616.11	\$ 358,175.19	\$ 1,812,515.60	\$ 610,724.30	\$ 1,727,924.00	\$ 64,116.60	\$ 20,475.00
General Government	\$ 77,863.39	\$ 19,237.65	\$ 165,685.27	\$ 68,584.23	\$ 161,012.00	\$ 3,698.27	\$ 975.00
Salary & Related	\$ 37,491.73	\$ 5,230.69	\$ 82,904.10	\$ 40,181.68	\$ 79,912.00	\$ 2,017.10	\$ 975.00
Contractual Services	\$ 40,111.66	\$ 14,006.96	\$ 80,281.17	\$ 26,162.55	\$ 78,600.00	\$ 1,681.17	\$ -
General Operating	\$ 260.00	\$ -	\$ 2,500.00	\$ 2,240.00	\$ 2,500.00	\$ -	\$ -
Court & Legal	\$ 21,725.50	\$ 13,274.50	\$ 42,500.00	\$ 7,500.00	\$ 40,000.00	\$ 2,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 21,725.50	\$ 13,274.50	\$ 42,500.00	\$ 7,500.00	\$ 40,000.00	\$ 2,500.00	\$ -
Finance	\$ 52,482.04	\$ 9,438.83	\$ 95,762.68	\$ 33,841.81	\$ 92,761.00	\$ 2,001.68	\$ 1,000.00
Salary & Related	\$ 41,686.93	\$ 4,668.59	\$ 71,407.45	\$ 25,051.93	\$ 69,147.00	\$ 1,260.45	\$ 1,000.00
Contractual Services	\$ 10,322.83	\$ 3,449.25	\$ 21,501.96	\$ 7,729.88	\$ 20,894.00	\$ 607.96	\$ -
General Operating	\$ 472.28	\$ 1,320.99	\$ 2,853.27	\$ 1,060.00	\$ 2,720.00	\$ 133.27	\$ -
Sewer Utility	\$ 516,545.18	\$ 316,224.21	\$ 1,333,567.65	\$ 500,798.26	\$ 1,259,151.00	\$ 55,916.65	\$ 18,500.00
Salary & Related	\$ 263,598.32	\$ 42,785.69	\$ 537,512.56	\$ 231,128.55	\$ 500,078.00	\$ 18,934.56	\$ 18,500.00
Contractual Services	\$ 125,886.32	\$ 134,777.38	\$ 367,029.31	\$ 106,365.61	\$ 349,544.00	\$ 17,485.31	\$ -
General Operating	\$ 125,417.13	\$ 106,161.14	\$ 388,887.30	\$ 157,309.03	\$ 369,934.00	\$ 18,953.30	\$ -
Capital Outlay	\$ 1,643.41	\$ 32,500.00	\$ 40,138.48	\$ 5,995.07	\$ 39,595.00	\$ 543.48	\$ -
Transfers & Advances	\$ 175,000.00	\$ -	\$ 175,000.00	\$ -	\$ 175,000.00	\$ -	\$ -
Transfers & Advances	\$ 175,000.00	\$ -	\$ 175,000.00	\$ -	\$ 175,000.00	\$ -	\$ -
Grand Total	\$ 843,616.11	\$ 358,175.19	\$ 1,812,515.60	\$ 610,724.30	\$ 1,727,924.00	\$ 64,116.60	\$ 20,475.00



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**CITY OF PATASKALA, OHIO
SUMMARY OF INVESTMENTS
AS OF AUGUST 31, 2020**

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

Bank CD	\$ 8,137,278.33	\$ 7,939,456.74	\$ 197,821.59	1.437%
Non-Bank CD	1,599,094.46	1,531,075.74	68,018.72	1.874%
Total Certificates of Deposit	\$ 9,736,372.79	\$ 9,470,532.48	\$ 265,840.31	1.508%

U.S. Government

Treasury Bill	-	-	-	0.000%
Treasury Note	-	-	-	0.000%
Total US Government	\$ -	\$ -	\$ -	0.000%

Government Sponsored Enterprise (GSE) Securities

FNMA	\$ -	\$ -	\$ -	0.000%
GNMA	-	-	-	0.000%
FHLMC	100,043.00	100,000.00	43.00	2.000%
FHLB	-	-	-	0.000%
FFCB	-	-	-	0.000%
Total GSE	\$ 100,043.00	\$ 100,000.00	\$ 43.00	2.000%

Other Investments:

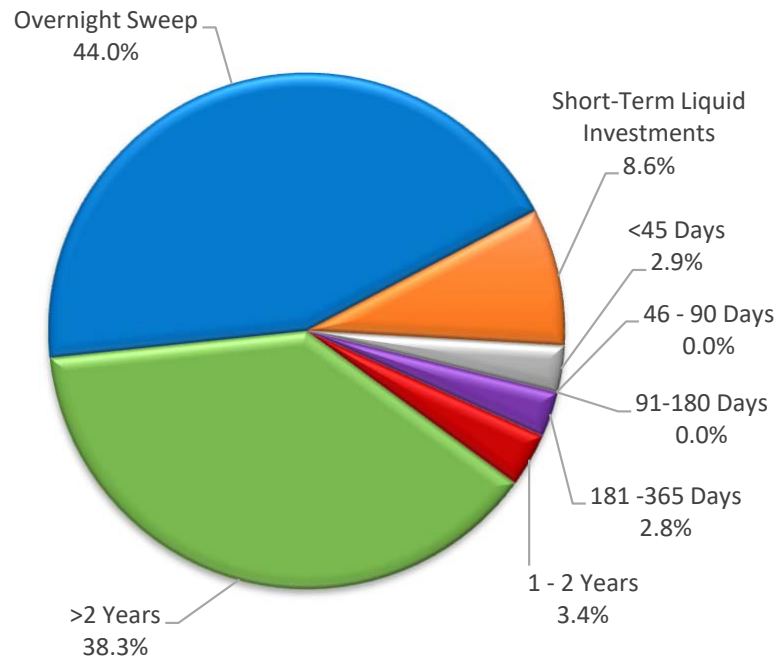
Park National Bank Sweep	\$ 9,119,898.76	\$ 9,119,898.76	\$ -	0.008%
STAR Ohio	1,645,942.82	1,645,942.82	-	0.250%
Raymond James Money Market	139,023.18	139,023.18	-	0.010%
Total Other	\$ 10,904,864.76	\$ 10,904,864.76	\$ -	0.045%
Total Investment Portfolio	\$ 20,741,280.55	\$ 20,475,397.24	\$ 265,883.31	0.731%

Investments by Institution:

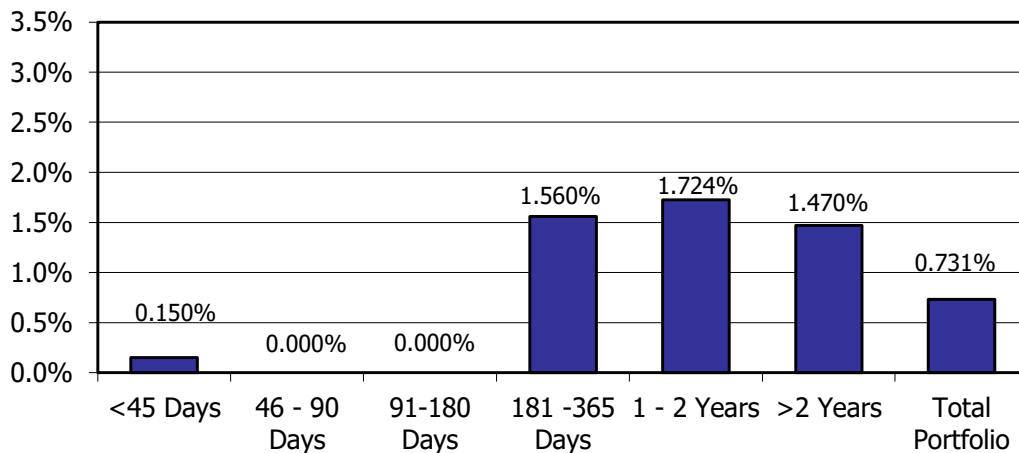
STAR Ohio	\$ 1,645,942.82	\$ 1,645,942.82	\$ -	
Park National Bank	9,119,898.76	9,119,898.76	-	
Raymond James	9,975,438.97	9,709,555.66	265,883.31	
Total Investment Portfolio	\$ 20,741,280.55	\$ 20,475,397.24	\$ 265,883.31	

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

Investment Maturity Composition



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

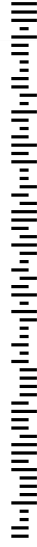


City of Pataskala Account Summary

Brokerage

Account No. 28852868

Closing Value \$9,975,438.97



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



MIKE FINK, THE CARILLON GROUP
Raymond James & Associates
10050 INNOVATION DR STE 160 | MIAMISBURG, OH 45342 | (888) 281-3655 | (937) 401-1914
<https://www.CarillonRJ.com> | Mike.Fink@RaymondJames.com

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

Investment Objectives

Primary: Capital Preservation with a low risk tolerance and a time horizon less than 5 years.

Secondary: Income with a low risk tolerance and a time horizon less than 5 years.

Activity

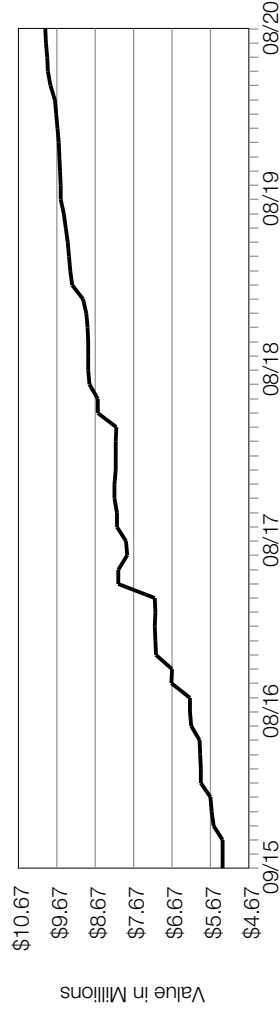
	This Statement	Year to Date
Beginning Balance	\$ 9,956,381.13	\$ 9,619,825.18
Deposits	\$ 0.00	\$ 182.46
Income	\$ 15,218.07	\$ 126,687.11
Withdrawals	\$ 0.00	\$ 0.00
Expenses	\$ 0.00	\$ (182.46)
Change in Value	\$ 3,839.77	\$ 228,926.68
Ending Balance	\$ 9,975,438.97	\$ 9,975,438.97

Dollar-Weighted Performance

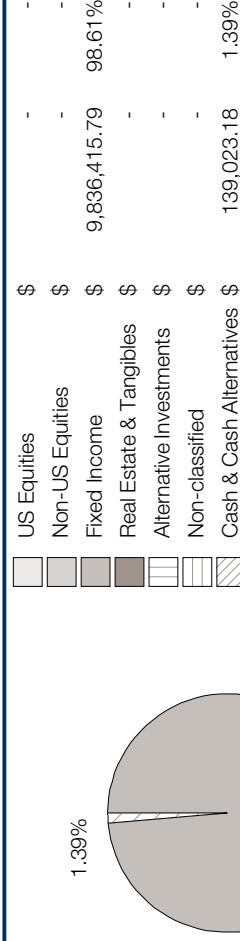
See Understanding Your Statement for important information about these calculations.

	YTD	2019	2018
Performance Inception 08/23/13	3.57%	5.22%	0.51%

Value Over Time



Asset Allocation Analysis



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		\$138,470.25	0.01%	\$13.84
JPMorgan Chase Bank NA		\$0.17		
Raymond James Bank Deposit Program Total		\$138,470.42		\$13.84

Your bank priority state: OH

Participating banks you declined: West Bank, Pinnacle Bank, Truist Bank, The Bryn Mawr Trust Company, BBVA USA, Goldman Sachs Bank USA, M and T Trust Company, New York Community Bank, Raymond James Bank N.A., First Mid Bank and Trust NA, Citibank NA, The Bank of East Asia Ltd, Wells Fargo Bank NA, Extraco Banks NA, Synchrony Bank, Amarillo National Bank, Cadence Bank N.A., Franklin Synergy Bank, Bank of Hope (fmly Wilshir, American Express National B, Umpqua Bank, Texas Capital Bank NA, NexBank SSB, Landmark Community Bank, HSBC Bank USA NA and INTRUST Bank NA

Participating banks recently added: Bank Leumi USA 07/01/2020; New York Community Bank 05/29/2020; HSBC Bank USA 05/18/2020

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

Estimated Income Yield for RUBDP was calculated as of 08/31/2020.

Money Markets

Description	(Symbol)	Quantity	Price	Value	Estimated Income Yield	Estimated Annual Income
FIMM TREASURY ONLY PORTFOLIO MONEY MARKET INST CLASS M/M (FRSXX) ▲						
		552.760	\$1.000	\$552.76	0.06%	\$0.33
Money Markets Total				\$552.76		\$0.33

▲ This mutual fund is not included as a sweep option, therefore it is excluded from the Activity Detail section cash balance.

Cash & Cash Alternatives Total

\$139,023.18

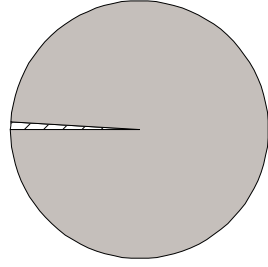
\$14.17



Fixed Income ❖

Credit Quality Analysis

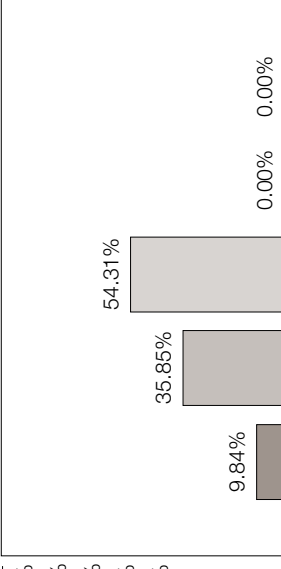
Lowest Available *	Current Period Value	Percentage Allocation
U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 100,043.00	1.02%
ABS/MBS/CMOs	\$ 0.00	0.00%
Certificates of Deposit (CDs)	\$ 9,736,372.79	98.98%
AAA	\$ 0.00	0.00%
AA	\$ 0.00	0.00%
A	\$ 0.00	0.00%
BAA	\$ 0.00	0.00%
Below Investment Grade	\$ 0.00	0.00%
Not Rated	\$ 0.00	0.00%



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

Maturity Analysis

Maturity	Current Period Value	Percentage Allocation
0 to < 1 yr	\$ 967,925.45	9.84%
1 to < 3 yrs	\$ 3,526,072.61	35.85%
3 to < 7 yrs	\$ 5,342,417.73	54.31%
7 to < 14 yrs	\$ 0.00	0.00%
14 to > yrs	\$ 0.00	0.00%



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 MORTGAGE CORPORATION MEDIUM TERM NOTE 2.0000% DUE 09/11/2024 Callable 09/11/2020 @ 100.000 (3134GT7L1)	\$100,000.00	\$2,000.00	09/13/2019	\$100.043	\$100,043.00	\$938.89	\$100,000.00 \$43.00	\$100,000.00 \$43.00
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa								
Government Sponsored Enterprise Securities (GSE)	\$100,000.00	\$2,000.00			\$100,043.00	\$938.89	\$100,000.00 \$43.00	\$100,000.00 \$43.00
Total								

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



Your Portfolio (continued)

City of Pataskala Account No. 28852868

Fixed Income (continued) ♦

Certificates of Deposit (CDs)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
ALLEGIANCE BANK FDIC # 58629 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/13/20 1.6000% DUE 03/13/2025 Callable 09/13/2020 @ 100.000 (01748DBV7) Ratings Information: Not Rated	\$75,000.00	\$1,200.00	03/02/2020	\$100.183	\$75,137.25	\$59.18	\$75,000.00 \$137.25	\$75,000.00 \$137.25
ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 11/30/2020 † (02006L6Y4) Ratings Information: Not Rated	\$100,000.00	\$2,100.00	11/29/2017	\$100.514	\$100,514.00	\$535.07	\$100,000.00 \$514.00	\$100,000.00 \$514.00
ALLY BANK FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 09/19/2022 (02007GLV3) Ratings Information: Not Rated	\$145,000.00	\$2,682.50	09/17/2019	\$103.470	\$150,031.50	\$1,212.64	\$145,000.00 \$5,031.50	\$145,000.00 \$5,031.50
AMERANT BANK, NA FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4) Ratings Information: Not Rated	\$130,000.00	\$2,405.00	12/17/2019	\$103.863	\$135,021.90	\$72.48	\$130,000.00 \$5,021.90	\$130,000.00 \$5,021.90
AMERICAN EXPRESS NATIONAL BANK SALT LAKE CITY, UT FDIC # 27471 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/07/2025 (02589ABA9) Ratings Information: Not Rated	\$245,000.00	\$3,797.50	04/01/2020	\$105.422	\$258,283.90	\$1,519.00	\$245,000.00 \$13,283.90	\$245,000.00 \$13,283.90



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 10/29/20 .5500% DUE 07/29/2024 Callable 10/29/2020 @ 100.000 (05600XAN0) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	08/03/2020	\$100.078	\$245,191.10	\$121.83	\$244,999.76 \$191.34	\$244,999.76 \$191.34
BANK HAPOALIM BM NEW YORK, NY FDIC # 33686 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 08/21/2023 (06251A2C3) Ratings Information: Not Rated	\$50,000.00	\$150.00	08/19/2020	\$100.266	\$50,133.00	\$4.11	\$50,000.00 \$133.00	\$50,000.00 \$133.00
BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5) Ratings Information: Not Rated	\$245,000.00	\$3,185.00	04/09/2020	\$104.295	\$255,522.75	\$139.62	\$245,000.00 \$10,522.75	\$245,000.00 \$10,522.75
THE BANK OF PRINCETON FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	06/26/2020	\$100.709	\$246,737.05		\$245,000.00 \$1,737.05	\$245,000.00 \$1,737.05
BELMONT SVG BK FDIC # 23901 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.8000% DUE 03/14/2023 (080515CM9) Ratings Information: Not Rated	\$245,000.00	\$6,860.00	03/07/2018	\$106.622	\$261,223.90	\$3,195.07	\$245,000.00 \$16,223.90	\$245,000.00 \$16,223.90
CAPITAL ONE NA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 09/02/2020 (14042E6G0) Ratings Information: Not Rated	\$145,000.00	\$3,190.00	08/28/2015	\$100.009	\$145,013.05	\$1,590.63	\$145,000.00 \$13.05	\$145,000.00 \$13.05



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
CENTERSTATE BANK, NA WINTER HAVEN, FL FDIC # 33555 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.0000% DUE 03/21/2022 (15201QCD7) Ratings Information: Not Rated	\$245,000.00	\$2,450.00	03/31/2020	\$101.352	\$248,312.40	\$483.29	\$243,769.12 \$4,543.28	\$243,769.12 \$4,543.28
CFBANK FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3) Ratings Information: Not Rated	\$50,000.00	\$1,400.00	03/07/2019	\$108.950	\$54,475.00	\$61.37	\$50,000.00 \$4,475.00	\$50,000.00 \$4,475.00
CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.2500% DUE 07/02/2024 (17284CN26) Ratings Information: Not Rated	\$38,000.00	\$1,235.00	03/20/2020	\$111.316	\$42,300.08	\$203.01	\$40,905.57 \$1,394.51	\$40,615.41 \$1,684.67
CITIBANK NA SIOUX FALLS, SD FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.3500% DUE 11/09/2022 (17312QV48) Ratings Information: Not Rated	\$21,000.00	\$703.50	03/20/2020	\$106.975	\$22,464.75	\$219.72	\$22,085.87 \$378.88	\$21,907.90 \$556.85
CITIBANK NA SIOUX FALLS, SD FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.4000% DUE 01/09/2024 (17312QZ36) Ratings Information: Not Rated	\$100,000.00	\$3,400.00	03/19/2020	\$110.564	\$110,564.00	\$493.70	\$106,082.70 \$4,481.30	\$105,395.53 \$5,168.47
COMPASS BK FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1000% DUE 08/28/2023 (20451PCZ7) Ratings Information: Not Rated	\$59,000.00	\$1,829.00	03/20/2020	\$108.658	\$64,108.22	\$15.03	\$62,415.11 \$1,693.11	\$61,990.40 \$2,117.82



Your Portfolio (continued)

City of Pataskala Account No. 28852868

Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
DISCOVER BANK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.6500% DUE 01/31/2023 (254673LZ7) Ratings Information: Not Rated	\$250,000.00	\$6,625.00	02/12/2018	\$105.980	\$264,950.00	\$562.67	\$249,858.00 \$15,092.00	\$249,858.00 \$15,092.00
EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4) Ratings Information: Not Rated	\$245,000.00	\$4,042.50	03/19/2020	\$103.683	\$254,023.35	\$276.88	\$247,048.10 \$6,975.25	\$246,749.49 \$7,273.86
ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4) Ratings Information: Not Rated	\$245,000.00	\$5,022.50	08/22/2017	\$103.827	\$254,376.15	\$316.49	\$245,000.00 \$9,376.15	\$245,000.00 \$9,376.15
EVERBANK FDIC # 34775 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 09/15/2020 (29976DA91) Ratings Information: Not Rated	\$135,000.00	\$2,700.00	09/18/2015	\$100.081	\$135,109.35	\$1,250.14	\$134,991.85 \$117.50	\$134,991.85 \$117.50
FIRST BK HIGHLAND PARK HIGHLAND PARK, IL FDIC # 17470 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 08/02/2022 (319141HA8) Ratings Information: Not Rated	\$33,000.00	\$726.00	09/14/2017	\$103.952	\$34,304.16	\$57.68	\$33,064.42 \$1,239.74	\$33,026.20 \$1,277.96
1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7) Ratings Information: Not Rated	\$100,000.00	\$600.00	05/11/2020	\$101.193	\$101,193.00	\$49.32	\$100,000.00 \$1,193.00	\$100,000.00 \$1,193.00



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FIRST OKLAHOMA BK TULSA, OK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/15/21 .6500% DUE 07/15/2025 Callable 01/15/2021 @ 100.000 (335857CB2) Ratings Information: Not Rated	\$100,000.00	\$650.00	06/29/2020	\$100.219	\$100,219.00	\$28.49	\$100,000.00 \$219.00	\$100,000.00 \$219.00 ^A
1ST SOURCE BANK SOUTH BEND, IN FDIC # 9087 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.3500% DUE 06/03/2024 (33646CLZ5) Ratings Information: Not Rated	\$245,000.00	\$3,307.50	04/01/2020	\$103.997	\$254,792.65	\$1,359.25	\$245,000.00 \$9,792.65	\$245,000.00 ^A \$9,792.65
FIRST UNITED BANK & TRUST CO DURANT, OK FDIC # 4239 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/22/20 1.5000% DUE 04/22/2025 Callable 10/22/2020 @ 100.000 (33742CBD8) Ratings Information: Not Rated	\$245,000.00	\$3,675.00	04/13/2020	\$100.209	\$245,512.05	\$90.62	\$245,000.00 \$512.05	\$245,000.00 ^A \$512.05
FLAGSTAR BANK, FSB TROY, MI FDIC # 32541 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .8000% DUE 05/29/2025 (33847E3L9) Ratings Information: Not Rated	\$245,000.00	\$1,960.00	05/26/2020	\$101.999	\$249,897.55	\$504.77	\$245,000.00 \$4,897.55	\$245,000.00 ^A \$4,897.55
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	\$104.971	\$262,427.50	\$1,660.27	\$248,220.00 \$14,207.50	\$248,220.00 ^A \$14,207.50



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
GULF COAST B&TC FDIC # 32974 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/08/21 1.3000% DUE 04/08/2025 Callable 04/08/2021 @ 100.000 (402194FX7) Ratings Information: Not Rated	\$245,000.00	\$3,185.00	04/06/2020	\$100.741	\$246,815.45	\$200.70	\$245,000.00 \$1,815.45	\$245,000.00 \$1,815.45
HSBC BANK USA, NA TYSONS, VA FDIC # 57890 CERTIFICATE OF DEPOSIT SEMI-ANNUAL MULTI STEP CALLABLE BEGINNING 05/08/21 1.0000% DUE 05/08/2023 Callable 05/08/2021 @ 100.000 (44329ME41) Step Schedule: 1.150% on May 8, 2021, 1.300% on May 8, 2022 Ratings Information: Not Rated	\$245,000.00	\$2,450.00	04/27/2020	\$100.631	\$246,545.95	\$771.92	\$245,000.00 \$1,545.95	\$245,000.00 \$1,545.95
JONESBORO ST BANK JONESBORO, LA FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/29/20 .8000% DUE 05/29/2025 Callable 09/29/2020 @ 100.000 (48040PGX7) Ratings Information: Not Rated	\$245,000.00	\$1,960.00	05/27/2020	\$100.058	\$245,142.10		\$245,000.00 \$142.10	\$245,000.00 \$142.10



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
JP MORGAN CHASE BANK, NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 11/08/20 7500% DUE 11/08/2022 Callable 11/08/2020 @ 100.000 (48128L8L6) Step Schedule: 1.000% on August 8, 2021 Ratings Information: Not Rated	\$90,000.00	\$675.00	05/11/2020	\$100.126	\$90,113.40	\$42.53	\$89,999.91 \$113.49	\$89,999.91 \$113.49
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 (48128LBJ7) Ratings Information: Not Rated	\$155,000.00	\$3,177.50	09/12/2019	\$100.065	\$155,100.75	\$1,462.52	\$155,000.00 \$100.75	\$155,000.00 \$100.75
LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8) Ratings Information: Not Rated	\$90,000.00	\$1,485.00	12/19/2019	\$103.403	\$93,062.70	\$44.75	\$90,000.00 \$3,062.70	\$90,000.00 \$3,062.70
LAKESIDE BANK CHICAGO, IL FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 (51210SSC2) Ratings Information: Not Rated	\$155,000.00	\$1,860.00	03/26/2020	\$102.167	\$158,358.85		\$155,000.00 \$3,358.85	\$155,000.00 \$3,358.85



Your Portfolio (continued)

City of Pataskala Account No. 28852868

Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7) Ratings Information: Not Rated	\$130,000.00	\$2,340.00	11/25/2019	\$105.057	\$136,574.10	\$192.33	\$130,000.00 \$6,574.10	\$130,000.00 \$6,574.10 ^A
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7) Ratings Information: Not Rated	\$115,000.00	\$1,897.50	02/27/2020	\$104.870	\$120,600.50	\$155.96	\$115,000.00 \$5,600.50	\$115,000.00 \$5,600.50 ^A
LUANA SAVINGS BANK FDIC # 253 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6000% DUE 09/18/2023 (549104JP3) Ratings Information: Not Rated	\$245,000.00	\$3,920.00	09/16/2019	\$104.204	\$255,299.80	\$1,782.79	\$245,000.00 \$10,299.80	\$245,000.00 \$10,299.80 ^A
MALAGA BANK FSB PALOS VERDES, CA FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9) Ratings Information: Not Rated	\$230,000.00	\$1,495.00	05/26/2020	\$101.294	\$232,976.20	\$12.29	\$230,000.00 \$2,976.20	\$230,000.00 \$2,976.20 ^A
MECHANICS CO-OP BK TAUNTON, MA FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0) Ratings Information: Not Rated	\$245,000.00	\$5,022.50	05/10/2017	\$103.315	\$253,121.75	\$68.80	\$245,000.00 \$8,121.75	\$245,000.00 \$8,121.75 ^A



Your Portfolio (continued)

City of Pataskala Account No. 28852868

Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.0500% DUE 02/14/2024 (61690UEH9) Ratings Information: Not Rated	\$20,000.00	\$610.00	03/20/2020	\$109.638	\$21,927.60	\$28.41	\$21,178.31 \$749.29	\$21,048.66 \$878.94
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 10/31/2024 (61690UMT4) Ratings Information: Not Rated	\$25,000.00	\$487.50	03/20/2020	\$106.749	\$26,687.25	\$164.28	\$25,295.00 \$1,392.25	\$25,267.97 \$1,419.28
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.7500% DUE 02/13/2023 (61690UTM2) Ratings Information: Not Rated	\$23,000.00	\$402.50	03/20/2020	\$103.854	\$23,886.42	\$19.85	\$23,122.02 \$764.40	\$23,103.81 \$782.61
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6000% DUE 03/07/2022 (61690UUU2) Ratings Information: Not Rated	\$59,000.00	\$944.00	03/20/2020	\$102.229	\$60,315.11	\$462.95	\$59,227.55 \$1,087.56	\$59,177.43 \$1,137.68
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/09/2025 (61690UWJ5) Ratings Information: Not Rated	\$120,000.00	\$1,860.00	04/06/2020	\$105.426	\$126,511.20	\$733.81	\$120,000.00 \$6,511.20	\$120,000.00 ^A \$6,511.20



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 01/03/2023 (61760A5J4) Ratings Information: Not Rated	\$100,000.00	\$1,850.00	03/19/2020	\$103.926	\$103,926.00	\$212.88	\$101,052.60 \$2,873.40	\$100,888.36 \$3,037.64
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.7500% DUE 05/02/2024 (61760AZR3) Ratings Information: Not Rated	\$145,000.00	\$3,987.50	03/24/2020	\$109.051	\$158,123.95	\$1,321.88	\$152,216.69 \$5,907.26	\$151,478.68 \$6,645.27
PARAGON NB MEMPHIS, TN FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3) Ratings Information: Not Rated	\$85,000.00	\$212.50	08/25/2020	\$100.115	\$85,097.75	\$1.75	\$85,000.00 \$97.75	\$85,000.00 ^A \$97.75
PARKSIDE FNCL B&TC FDIC # 58796 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/07/20 .5500% DUE 08/07/2025 Callable 11/07/2020 @ 100.000 (70147ADX9) Ratings Information: Not Rated	\$100,000.00	\$550.00	08/17/2020	\$100.092	\$100,092.00	\$36.16	\$99,999.90 \$92.10	\$99,999.90 ^A \$92.10
PREFERRED BK FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	07/14/2020	\$100.541	\$246,325.45	\$46.99	\$245,000.00 \$1,325.45	\$245,000.00 ^A \$1,325.45



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
PRIVATEBANK & TC FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5000% DUE 08/30/2021 (74267GVM6) Ratings Information: Not Rated	\$245,000.00	\$3,675.00	08/26/2016	\$101.362	\$248,336.90		\$245,000.00 \$3,336.90	^A \$245,000.00 \$3,336.90
RAYMOND JAMES BANK, NA ST PETERSBURG, FL FDIC # 33893 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	\$106.732	\$261,493.40	\$107.40	\$245,000.00 \$16,493.40	^A \$245,000.00 \$16,493.40
STERLING BANK FDIC # 57813 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6500% DUE 09/18/2023 (85916VDN2) Ratings Information: Not Rated	\$245,000.00	\$4,042.50	09/16/2019	\$104.355	\$255,669.75	\$1,838.51	\$245,000.00 \$10,669.75	^A \$245,000.00 \$10,669.75
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	\$101.169	\$247,864.05	\$655.46	\$245,000.00 \$2,864.05	^A \$245,000.00 \$2,864.05
TEXAS CAP BK NA DALLAS, TX FDIC # 34383 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 02/07/2023 (88224PLY3) Ratings Information: Not Rated	\$145,000.00	\$435.00	08/05/2020	\$100.295	\$145,427.75	\$28.60	\$145,000.00 \$427.75	^A \$145,000.00 \$427.75



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/08/20 .7000% DUE 06/07/2024 Callable 09/08/2020 @ 100.000 (88241THM5) Ratings Information: Not Rated	\$245,000.00	\$1,715.00	05/28/2020	\$100.068	\$245,166.60	\$108.07	\$245,000.00 \$166.60	\$245,000.00 \$166.60
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	\$108.098	\$264,840.10		\$245,000.00 \$19,840.10	\$245,000.00 \$19,840.10
WELLS FARGO BK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 1.7500% DUE 06/17/2021 (9497485W3) Ratings Information: Not Rated	\$90,000.00	\$1,575.00	06/14/2016	\$101.209	\$91,088.10	\$60.41	\$90,000.00 \$1,088.10	\$90,000.00 \$1,088.10
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	\$108.415	\$168,043.25	\$326.98	\$155,000.00 \$13,043.25	\$155,000.00 \$13,043.25
Certificates of Deposit (CDs) Total	\$9,448,000.00	\$148,185.00			\$9,736,372.79	\$26,971.31	\$9,470,532.48 \$265,840.31	\$9,467,488.38 \$268,884.41

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

Fixed Income Total

\$9,836,415.79

\$150,185.00

\$27,910.20

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



Your Portfolio (continued)

City of Pataskala Account No. 28852868

Portfolio Total	\$9,975,438.97
Accrued Interest Total	\$27,910.20
Portfolio Total with Accrued Interest	\$10,003,349.17

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Activity Summary

Deposits			Expenses			Purchases		
Type	This Statement	Year to Date	Type	This Statement	Year to Date	Type	This Statement	Year to Date
Deposits	\$0.00	\$182.46	Interest Expenses	\$0.00	\$(182.46)	Purchases	\$(625,043.58)	\$(6,863,409.80)
Total Deposits	\$0.00	\$182.46	Total Expenses	\$0.00	\$(182.46)	Reinvests	\$0.00	\$(765.76)
Income			Total Purchases			\$6,864,175.56		

Sales / Redemptions

Type	This Statement	Year to Date	Type	This Statement	Year to Date
Dividends - Taxable	\$0.00	\$765.76	Redemptions	\$358,000.00	\$5,162,000.00
Interest - Taxable	\$15,216.65	\$125,694.14	Sales	\$0.00	\$1,561,813.01
Interest at RJ Bank Deposit Program	\$1.42	\$227.21	Total Sales/Redemptions	\$358,000.00	\$6,723,813.01
Total Income	\$15,218.07	\$126,687.11			

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
Beginning Balance								
08/03/2020	Income	Interest - Taxable	1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)			\$50.96	\$390,346.89	Paid on 100,000
08/03/2020	Income	Interest - Taxable	FIRST BK HIGHLAND PARK HIGHLAND PARK, IL FDIC # 17470 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 08/02/2022 (319141HA8)			\$362.01	\$390,708.90	Paid on 33,000
08/03/2020	Income	Interest - Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)			\$198.74	\$390,907.64	Paid on 130,000
08/03/2020	Income	Interest - Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)			\$161.16	\$391,068.80	Paid on 115,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
08/03/2020	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	\$391,430.82	Paid on 155,000
08/05/2020	Purchase	Purchase	BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 10/29/20 .5500% DUE 07/29/2024 Callable 10/29/2020 @ 100.000 (05600XAN0)	245,000.000	\$99.9999	\$(245,025.60)	\$146,405.22	
08/06/2020	Income	Interest - Taxable	EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)			\$343.34	\$146,748.56	Paid on 245,000
08/07/2020	Purchase	Purchase	TEXAS CAP BK NA DALLAS, TX FDIC # 34383 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 02/07/2023 (88224PLY3)	145,000.000	\$100.000	\$(145,000.00)	\$1,748.56	
08/10/2020	Income	Interest - Taxable	ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)			\$426.57	\$2,175.13	Paid on 245,000
08/10/2020	Income	Interest - Taxable	JP MORGAN CHASE BANK, NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT QTRLY MULTI STEP CALLABLE BEGINNING 11/08/20 .7500% DUE 11/08/2022 Callable 11/08/2020 @ 100.000 (48128L8L6)			\$170.14	\$2,345.27	Paid on 90,000
08/10/2020	Income	Interest - Taxable	TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/08/20 .7000% DUE 06/07/2024 Callable 09/08/2020 @ 100.000 (88241THM5)			\$145.66	\$2,490.93	Paid on 245,000
08/10/2020	Income	Interest - Taxable	GULF COAST B&TC FDIC # 32974 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/08/21 1.3000% DUE 04/08/2025 Callable 04/08/2021 @ 100.000 (402194FX7)			\$270.51	\$2,761.44	Paid on 245,000



Your Activity (continued)

City of Pataskala Account No. 28852868

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
08/12/2020	Sale/ Redemption	Redemption	CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (140420UF5)	(148,000.000)	\$1,000	\$148,000.00	\$150,761.44	08/12/20 BOND MATURES @ 100% 2.3% 08/12/20
08/12/2020	Sale/ Redemption	Redemption	CAPITAL ONE NA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (14042E5M8)	(100,000.000)	\$1,000	\$100,000.00	\$250,761.44	08/12/20 BOND MATURES @ 100% 2.3% 08/12/20
08/12/2020	Income	Interest - Taxable	CAPITAL ONE NA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (14042E5M8)			\$1,146.85	\$251,908.29	Paid on 100,000
08/12/2020	Income	Interest - Taxable	CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (140420UF5)			\$1,697.34	\$253,605.63	Paid on 148,000
08/13/2020	Income	Interest - Taxable	ALLEGIANCE BANK FDIC # 58629 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/13/20 1.6000% DUE 03/13/2025 Callable 09/13/2020 @ 100.000 (01748DBV7)			\$101.92	\$253,707.55	Paid on 75,000
08/13/2020	Income	Interest - Taxable	MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.7500% DUE 02/13/2023 (61690UTM2)			\$200.70	\$253,908.25	Paid on 23,000
08/14/2020	Income	Interest - Taxable	MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.0500% DUE 02/14/2024 (61690UEH9)			\$304.16	\$254,212.41	Paid on 20,000
08/17/2020	Income	Interest - Taxable	CFBANK FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3)			\$118.90	\$254,331.31	Paid on 50,000
08/17/2020	Income	Interest - Taxable	BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5)			\$270.51	\$254,601.82	Paid on 245,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
08/17/2020	Income	Interest - Taxable	FIRST OKLAHOMA BK TULSA, OK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/15/21 .6500% DUE 07/15/2025 Callable 01/15/2021 @ 100.000 (335857CB2)			\$55.21	\$254,657.03	Paid on 100,000
08/17/2020	Income	Interest - Taxable	PREFERRED BK FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2)			\$104.04	\$254,761.07	Paid on 245,000
08/17/2020	Income	Interest - Taxable	WELLS FARGO BK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 1.7500% DUE 06/17/2021 (9497485W3)			\$133.77	\$254,894.84	Paid on 90,000
08/19/2020	Purchase	Purchase	PARKSIDE FNCL B&TC FDIC # 58796 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/07/20 .5500% DUE 08/07/2025 Callable 11/07/2020 @ 100.000 (70147ADX9)	100,000.000	\$99.9999	\$(100,017.98)	\$154,876.86	
08/20/2020	Income	Interest - Taxable	AMERANT BANK, NA FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4)			\$204.26	\$155,081.12	Paid on 130,000
08/20/2020	Income	Interest - Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8)			\$126.12	\$155,207.24	Paid on 90,000
08/21/2020	Purchase	Purchase	BANK HAPOLIM BM NEW YORK, NY FDIC # 33686 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 08/21/2023 (06251A2C3)	50,000.000	\$100.000	\$(50,000.00)	\$105,207.24	
08/24/2020	Income	Interest - Taxable	RAYMOND JAMES BANK, NA ST PETERSBURG, FL FDIC # 33893 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 08/23/2024 (75472RAE1)			\$2,443.29	\$107,650.53	Paid on 245,000
08/24/2020	Income	Interest - Taxable	FIRST UNITED BANK & TRUST CO DURANT, OK FDIC # 4239 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/22/20 1.5000% DUE 04/22/2025 Callable 10/22/2020 @ 100.000 (33742CBD8)			\$312.12	\$107,962.65	Paid on 245,000



Your Activity (continued)

City of Pataskala Account No. 28852868

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
08/26/2020	Income	Interest - Taxable	MECHANICS CO-OP BK TAUNTON, MA FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0)			\$426.57	\$108,389.22	Paid on 245,000
08/28/2020	Purchase	Purchase	PARAGON NB MEMPHIS, TN FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3)	85,000.000	\$100.000	\$(85,000.00)	\$23,389.22	
08/28/2020	Sale/Redemption	Redemption	EVERBANK FDIC # 34775 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0500% DUE 08/28/2020 (29976DA59)	(110,000.000)	\$1.000	\$110,000.00	\$133,389.22	08/28/20 BOND MATURES @ 100% 2.05% 08/28/20
08/28/2020	Income	Interest - Taxable	EVERBANK FDIC # 34775 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0500% DUE 08/28/2020 (29976DA59)			\$1,124.41	\$134,513.63	Paid on 110,000
08/28/2020	Income	Interest - Taxable	MALAGA BANK FSB PALOS VERDES, CA FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9)			\$126.97	\$134,640.60	Paid on 230,000
08/28/2020	Income	Interest - Taxable	COMPASS BK FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1000% DUE 08/28/2023 (20451PCZ7)			\$911.99	\$135,552.59	Paid on 59,000
08/31/2020	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program			\$1.42	\$135,554.01	
08/31/2020	Income	Interest - Taxable	THE BANK OF PRINCETON FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3)			\$104.04	\$135,658.05	Paid on 245,000
08/31/2020	Income	Interest - Taxable	LAKESIDE BANK CHICAGO, IL FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 (51210SSC2)			\$157.97	\$135,816.02	Paid on 155,000
08/31/2020	Income	Interest - Taxable	UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9)			\$655.46	\$136,471.48	Paid on 245,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
08/31/2020	Income	Interest - Taxable	JONESBORO ST BANK JONESBORO, LA FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/29/20 .8000% DUE 05/29/2025 Callable 09/29/2020 @ 100.000 (48040PGX7)			\$166.47	\$136,637.95	Paid on 245,000
08/31/2020	Income	Interest - Taxable	PRIVATEBANK & TC FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5000% DUE 08/30/2021 (74267GYM6)			\$1,832.47	\$138,470.42	Paid on 245,000

Cash Sweep Activity Recap *

Raymond James Bank Deposit Program

Date	Activity Type	Amount	Balance	Date	Activity Type	Amount	Balance
07/31/2020	Beginning Balance		\$390,295.93	08/19/2020	Transfer From	\$100,017.98	\$154,876.86
08/03/2020	Transfer To	\$1,134.89	\$391,430.82	08/20/2020	Transfer To	\$330.38	\$155,207.24
08/05/2020	Transfer From	\$(245,025.60)	\$146,405.22	08/21/2020	Transfer From	\$(50,000.00)	\$105,207.24
08/06/2020	Transfer To	\$343.34	\$146,748.56	08/24/2020	Transfer To	\$2,755.41	\$107,962.65
08/07/2020	Transfer From	\$(145,000.00)	\$1,748.56	08/26/2020	Transfer To	\$426.57	\$108,389.22
08/10/2020	Transfer To	\$1,012.88	\$2,761.44	08/28/2020	Transfer To	\$27,163.37	\$135,552.59
08/12/2020	Transfer To	\$250,844.19	\$253,605.63	08/31/2020	Transfer To	\$2,916.41	\$138,469.00
08/13/2020	Transfer To	\$302.62	\$253,908.25	08/31/2020	Interest at RJ Bank Deposit Program	\$1.42	\$138,470.42
08/14/2020	Transfer To	\$304.16	\$254,212.41				
08/17/2020	Transfer To	\$682.43	\$254,894.84				

* For your convenience and increased transparency, you are now able to view your detailed balances in the Raymond James Bank Deposit Program (RJBDP) in the "Sweep Balance Detail" section at any time in Client Access, a secure, convenient online account access system. Visit <https://www.raymondjames.com/clientaccess> to login or enroll and navigate to the Portfolio Current Value tab. You can then view position details by clicking on the value in the Quantity column.

With this increased availability of viewing your cash balances and transaction activity in Client Access, the "Cash Sweep Activity Recap" section will be removed from your client statements beginning with your September statement.



Unsettled Trades

Trade Type	Description (Symbol or CUSIP)	Trade Date	Settlement Date	Quantity	Price	Amount	Additional Detail
Buy	COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 12/04/20 .3500% DUE 09/04/2024 Callable 12/04/2020 @ 100.000 (20056QTY9)	08/25/2020	09/04/2020	100,000.000	\$100.000	\$100,000.000	
Buy	MARLIN BUSINESS BANK SALT LAKE CITY, UT FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 12/04/20 .4000% DUE 09/04/2024 Callable 12/04/2020 @ 100.000 (57116AUE6)	08/24/2020	09/04/2020	85,000.000	\$100.000	\$(85,000.000)	
Unsettled Trades Total						\$(185,000.000)	

Future Payments

Future Interest Payments

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)		08/15/2020	09/01/2020	\$50.96	0.60% coupon x 100,000.000 par value
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)		08/15/2020	09/01/2020	\$198.74	1.80% coupon x 130,000.000 par value
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)		08/15/2020	09/01/2020	\$161.16	1.65% coupon x 115,000.000 par value
CAPITAL ONE NA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 09/02/2020 (14042E6G0)		08/16/2020	09/02/2020	\$1,608.11	2.20% coupon x 145,000.000 par value
WELLS FARGO BANK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)		08/17/2020	09/03/2020	\$362.02	2.75% coupon x 155,000.000 par value
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6000% DUE 03/07/2022 (61690UUU2)		08/19/2020	09/05/2020	\$475.88	1.60% coupon x 59,000.000 par value
EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)		08/20/2020	09/06/2020	\$343.34	1.65% coupon x 245,000.000 par value
PARKSIDE FNCL B&T FDIC # 58796 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/07/20 .5500% DUE 08/07/2025 Callable 11/07/2020 @ 100.000 (70147ADX9)		08/21/2020	09/07/2020	\$46.71	0.55% coupon x 100,000.000 par value



Future Payments (continued)

Future Interest Payments (continued) [◇]

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJ74)		08/22/2020	09/08/2020	\$426.57	2.05% coupon x 245,000.000 par value
GULF COAST B&TC FDIC # 32974 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/08/21 1.3000% DUE 04/08/2025 Callable 04/08/2021 @ 100.000 (402194FX7)		08/22/2020	09/08/2020	\$270.51	1.30% coupon x 245,000.000 par value
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/08/20 .7000% DUE 06/07/2024 Callable 09/08/2020 @ 100.000 (88241THM5)		08/22/2020	09/08/2020	\$145.66	0.70% coupon x 245,000.000 par value
FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE 2.0000% DUE 09/11/2024 Callable 09/11/2020 @ 100.000 (3134GT7L1)		08/25/2020	09/11/2020	\$1,000.00	2.00% coupon x 100,000.000 par value
ALLEGANCE BANK FDIC # 58629 CERTIFICATE OF DEPOSIT MONTHLY , CALLABLE BEGINNING 09/13/20 1.6000% DUE 03/13/2025 Callable 09/13/2020 @ 100.000 (01748DBV7)		08/27/2020	09/13/2020	\$101.92	1.60% coupon x 75,000.000 par value
BELMONT SVG BK FDIC # 23901 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.8000% DUE 03/14/2023 (080515CM9)		08/28/2020	09/14/2020	\$3,458.19	2.80% coupon x 245,000.000 par value
Future Interest Payments Total				\$8,649.77	

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

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)
CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (140420UF5)		148,000.000	08/14/2015	\$147,990.53	08/12/2020	\$148,000.00	0.00%	\$9.47
CAPITAL ONE NA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (14042E5M8)		100,000.000	08/14/2015	\$99,943.20	08/12/2020	\$100,000.00	0.05%	\$56.80



Realized Capital Gains & Losses (continued) ^o

Long Term (continued)

Description	(Symbol or CUSIP)	Quantity	Opening Date	Opening Amount	Closing Date	Closing Amount	Gain or (Loss) Pct.	Gain or (Loss)
EVERBANK FDIC # 34775 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0500% DUE 08/28/2020 (29976DA59)								
		110,000.000	08/25/2015	\$110,000.00	08/28/2020	\$110,000.00	0.00%	\$0.00
Net Long-Term Gain / Loss Total				\$357,933.73		\$358,000.00	0.02%	\$66.27

^o 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	\$66.27	\$42,188.06
Long-Term Loss	\$0.00	\$0.00
Net Gain / Loss Total	\$66.27	\$42,188.06





END OF REPORT



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