City of Pataskala, Ohio

Finance Department
Report to Council

For the Period Ended
December 31, 2020

City of Pataskala, Ohio
Finance Department

Report to City Council
For the Period Ended
December 31, 2020

James M. Nicholson
Finance Director

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

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Finance Department

James M. Nicholson
Finance Director

Janice A. Smith
Finance Manager

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

FROM: Jamie Nicholson

DATE: January 14, 2021

RE: **December 2020 Financial Condition Report and Year-End Review**

We have officially closed the books on 2020, and I am pleased to present this report on the financial condition of the city, along with a review of the major projects and initiatives undertaken by the department during the past year. As you will see from the brief summary of the most significant accomplishments, the Finance Department has been both busy and productive over the past year.

- ***2019 Financial Reporting & Audit*** – The Finance staff prepared all the necessary schedules and reports for the successful conversion of our cash basis financial statements for fiscal year 2019 to the modified accrual basis (GAAP) format recommended by the Ohio Auditor of State. Completed the development and publication of the 2019 Comprehensive Annual Financial Report (CAFR), including preparing the letter of transmittal and Management's Discussion and Analysis (MD&A). Due to the COVID-19 pandemic, the city has not yet heard back from the Government Finance Officers Association's (GFOA) *Certificate of Achievement for Excellence in Financial Reporting* (COA) program regarding our 2019 CAFR. We did, however, receive notification that our 2019 CAFR received the COA award. This represents the 11th consecutive year that the city's Finance department has received this award.

  With the successful audit of the 2019 financial statements and Comprehensive Annual Financial Report (CAFR), we completed the 3rd year of a 3-year contract extension with the city's audit firm, Julian & Grube (J&G). We supported the audit team in their review and audit of the city's financials and received a 'clean' audit (no findings, citations or material recommendations). The result of all this hard work, the city received the Auditor of State's *Award with Distinction*. We have always had an outstanding working relationship with J&G, which has made the annual audit process relatively painless. During 2020, the city went out to bid for 2020-2022 audit services, and the contract was again awarded to J&G. Given the length of time that the city has been with J&G for audit services, however, the Ohio Auditor of State's office will require the city to issue an RFP in 2022 for audit services beginning with the audit of the 2023 financial statements.

- ***Popular Annual Financial Reporting*** – We again published a more user-friendly financial report which highlighted the overall financial condition of the city and its' key funds. The city's Popular Annual Financial Report, or PAFR, was published on the city's website. The goal and intent of the document was to make governmental finance easier for Pataskala residents to understand, and to also provide greater transparency. This was the fifth time we published the report and submitted to the GFOA for consideration in their award program. Due to the COVID-19 pandemic, we have not received a response to our 2019 submission. We did receive notification from the GFOA that our 2018 PAFR document was awarded their *Award for Outstanding Achievement in Popular Annual Financial Reporting*. This is the fourth year in a row that we've received the award, and we plan to continue this program for 2020 financial reporting.

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- ***2020 Debt Issuances*** – There were no general obligation (GO) debt issuances during 2020. However, we did enter into a $180,000 capital lease for the purchase of a dump truck with plow blade ($130.9 thousand) and a skid steer loader ($49.1 thousand) for the Public Service department.

- ***COVID-19 Pandemic/CARES Act*** – The COVID-19 pandemic created some significant challenges for the Finance department, and the city in general, during 2020. From early-March through mid-May, the department successfully maintained operations through remote working via VPN. The city's 2014 implementation of the Software Solutions Inc.'s VIP accounting/budgetary control system set the stage for business continuity/business resumption in 2020. This software is cloud-based and provides for the ability of Finance staff and other city users to maintain purchasing, accounts payable and receivable functions during the disruption.

  In addition, the HR/payroll function had to deal with an ever-changing landscape of Federal and state regulations, health department guidelines, and other directives regarding: (1) maintaining safe operations and facilities; (2) quarantines of employees who had potential exposure; and (3) addressing the needs and compensation for employees who actually contracted the virus. We worked closely with the City Administrator to ensure fair and equitable treatment for all employees, while at the same time complying with all regulations, requirements and collective bargaining agreements. Payroll processing was not materially impacted, as Paycor is a third-party cloud-based service provider. It permitted the Finance staff to remotely process payroll in the same manner as had been done in city offices.

  The falloff in income tax collections from March through July did create some difficulty in forecasting full-year revenue and carryover balances at December 31. In order to prepare for a significant economic downturn facing the city, we reduced the revenue forecast over the summer to reflect the 'new normal' during that period, and also requested budget reductions from all departments to preserve as high a carryover balance as possible. In addition, a number of open positions were not immediately filled due to the fiscal constraints facing the city. Fortunately, the city's financial position rebounded in late-Q3 and Q4 to pre-pandemic levels. Combining that recovery with the receipt of nearly $730 thousand in CARES Act funds served to maintain adequate fund balances per city policy.

- ***2021-2025 Capital Improvement Program*** – Maintained the Microsoft Access-based program which was initially implemented for the 2014 budget and is used for documenting and reporting on proposed capital improvement projects. This approach provides the city with the capability to report on each project, including: a brief description of the project; funding sources; asset type; timing of purchase, etc. In addition, establishing a 5-year capital spending program is a GFOA 'Best Practice', and enables the development of extended city budgetary projections and identification of potential funding issues. The 2021-2025 CIP plan was definitely impacted by the COVID-related financial concerns regarding reduced revenue. As a result, the 2021 proposal was most likely lighter than would have been otherwise proposed; rather, many projects were pushed out to 2022-2025 to ensure adequate funding would become available to fund the projects.

- ***2021-2025 Operating Budget*** – Developed a comprehensive 5-year operating financial forecast, including the 2021 budget which was approved by Council in November 2020 – continuing the last four consecutive years of early approvals by Council. This multi-year approach is a GFOA 'Best Practice' and provides the city with the ability to forecast future fund balance as well as the ability of the city to fund specific projects and initiatives. The multi-year forecast also provided the city with the information needed to determine the optimal allocation of the income tax receipts to provide the necessary funding, as well as incorporating current and anticipated debt service requirements.

- ***Affordable Care Act*** – We continue to maintain and update our systems associated with the

Affordable Care Act (ACA) employer reporting requirements. The information required to create the 2020 IRS Forms 1094 and 1095 was completed in December, and the forms were issued in early-January 2021 - well in advance of the IRS March 2, 2021 deadline.

- ***Open Checkbook*** – The Pataskala Finance department was one of the very first in the state to participate in the Ohio Treasurer's Open Checkbook initiative, and we successfully went live on the system in 2015. This system puts information on city spending at its' residents (as well as other interested parties) fingertips, and we continue to update the financial information on a monthly basis.
- ***Accounts Payable/Banking Services*** – During 2020, the department processed a total of 281 payment batches covering a total of 4,389 invoices. This represents an increase of only 0.87% from 2019 in the number of transactions processed. Although the Finance department implemented ACH vendor payment capability in 2015, many vendors continue to receive physical checks for payments. The ACH payment process enables our vendors to elect to receive their funds via direct deposit instead of having to wait for a printed check to reach them in the mail, and it saves the city the cost of check stock and postage. We continue to encourage vendors to adopt ACH payment and a number made that switch in 2020. We will continue to promote this service to our vendors in 2021.
- ***Employee Health Insurance*** – We managed another successful employee open enrollment period for medical, dental and vision insurance. The city continues to participate in the Central Ohio Healthcare Consortium (COHCC) – a group of 11 central Ohio municipalities. The city accepted a proposed a net 8.5% premium rate increase from COHCC for our 2020 health insurance renewal. This follows a 4.0% increase for 2020. The 2021 employee contribution rates will continue to remain at 10% (pursuant to labor contracts) and the employee deductibles remain unchanged from 2020.
- ***Human Resources*** – Provided support to city departments in the recruiting and hiring of a number of new employees. During 2020, the city hired 4 new full-time employees, which included: a Utility Treatment Plant Superintendent, a City Administrator, a Mayor's Court Clerk and a Police Officer. In addition, I managed the recruiting process for 10 seasonal Municipal Pool employees.
- ***Investments*** – I continue to actively manage the city's growing investment portfolio which has been challenging during 2020 with continued ultra-low interest rates and economic impacts related to the pandemic. The total year-end value of the portfolio is now approximately $21.52 million and has been invested as follows: $0 in agency/GSE securities (FNMA, FHLMC, etc.); $9.99 million in negotiable Certificates of Deposit (CDs); $9.87 million in overnight sweep; $1.65 million in STAR Ohio and $5.8 thousand in a governmental money market fund (MMF). The total portfolio has a current composite yield of around 0.614%. The actively managed (e.g. non-sweep/STAR) portfolio, however, has a yield to maturity (YTM) at cost of 1.345%, and a yield to worst (YTW) of 1.340%.
- ***Pataskala JEDD*** – Very little occurred during 2020 in the JEDD from an accounting perspective as it didn't collect any revenue in 2020. The only spending during the year was on the state-required audit. We would hope that this would become more active in 2020.

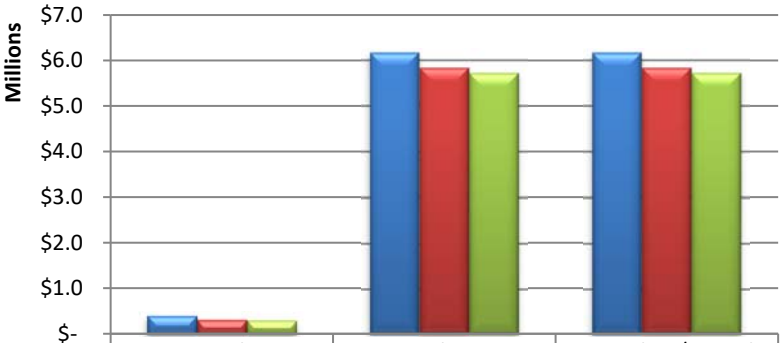
YEAR-END FINANCIAL REVIEW - REVENUE/RECEIPTS

On a full-year cash basis, the city collected approximately $19.03 million in total revenue from all sources, or 99.64% of the full-year budget. The positive variance is primarily the result of increased one-time utility charges (e.g. capacity/tap fees), additional grant funding and state-shared local government funds. Income tax collections ended the year very close to budget, while fines and forfeiture revenues ended the year approximately $10.8 thousand (14.02%) lower than budget.

Income tax collections for the month of December were $394.5 thousand (equal to 6.40% of budget) and were $85.5 thousand (27.69%) higher than last year when compared to December 2019. Total full-year

2020 collections were $6.16 million (100.05% of budget) and, when compared to a December 2019 full-year total of $5.83 million, are $332.4 thousand (5.70%) higher. This revenue category exceeded the forecast by only $3.1 thousand, or 0.05%

Income Tax Collections - All Funds

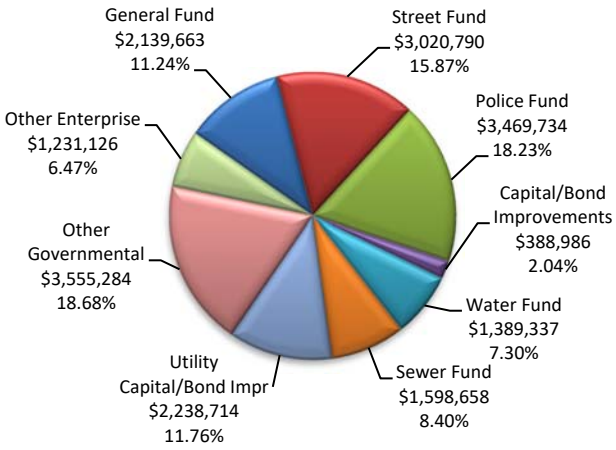


	December	December YTD	FY Budget/ Actual
FY2020	$394,457	$6,164,127	$6,160,978
FY2019	$308,916	$5,831,708	$5,831,708
FY2018	$299,126	$5,713,222	$5,713,222

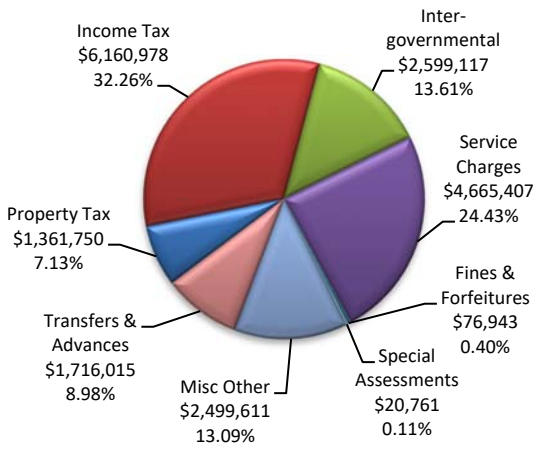
The city received its second-half 2020 property tax settlement from Licking County in the month of August. The 2020 budget in this line was $1.38 million and was projected to be relatively unchanged from FY 2019 receipts. Total full-year property taxes received were $1.36 million and are $12.9 thousand (0.94%) 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 $2.60 million was budgeted, with $964.3 thousand of the total expected to come from grants and loans. Through year-end, approximately $3.03 million has been collected (116.44% of the category budget). The category is running higher than budget by $427.3 thousand due to the receipt of $729.8 thousand in CRF funds. 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.

YTD Revenue by Fund



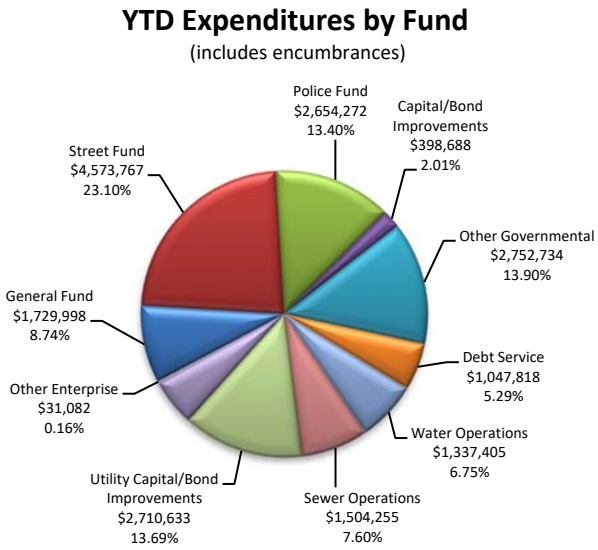
All Funds Revenue - Budget



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 $4.67 million was budgeted for total service charge revenues. Full-year collections were $5.15 million, or 110.48% of budget. The twelve-month total is up by $146.7 thousand (2.93%) when compared to 2020 and is due to increased utility billing collections. At $4.29 million or 91.86% of the

category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through December 31 were $4.77 million, or 111.34% of the full-year budget in this line item.

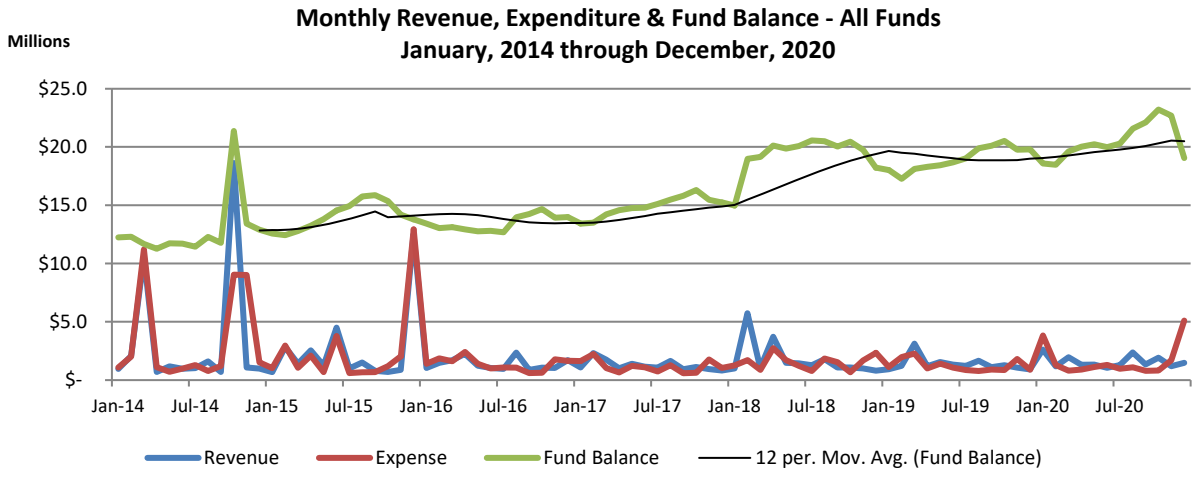
EXPENDITURES/SPENDING



Once again, spending for the year was significantly better (lower) than expectations, and was the result of: (1) large dollar projects extending into 2020; (2) reduced spending on supplies and materials; and (3) wage and benefit-related spending approximately $600 thousand (11.28%) below budget. The approved expenditure budget for all funds was $22.68 million, and the amount spent and encumbered (e.g., purchase orders issued) was $19.80 million, or a total of $2.88 million (13.73%) below budget. Through December 31, the combined all-funds total cash balance (excludes encumbrances) was equal to 141.41% of expenditures, a modest increase from the December 2019 ratio of 132%. Although, the final budget projections indicated that the city should end the year at a rate of 71.49% (including encumbrances), it ended the year at nearly 115% - still well above the targeted range of 25-35%

FUND BALANCE/FINANCIAL HEALTH

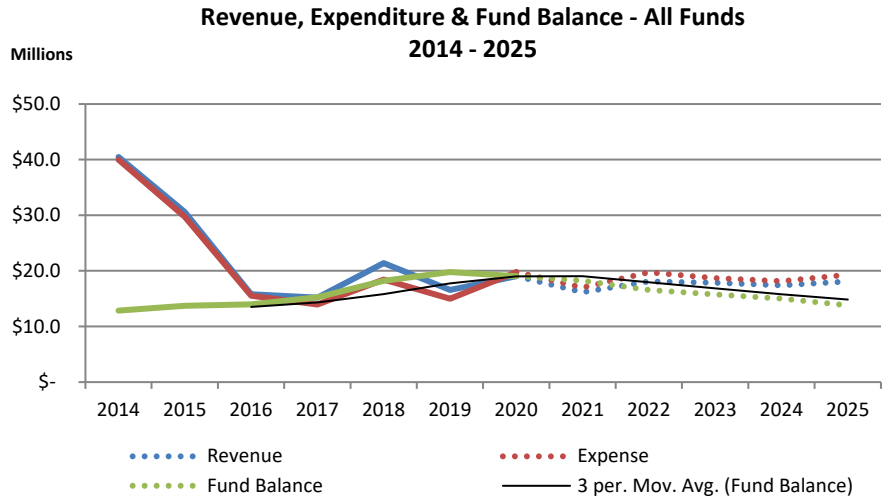
The chart below plots revenue, expenditures and fund balance since January 2014. The solid color lines represent actual numbers and any dotted lines reflecting the current forecast. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of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



Current budget projections called for the total all-funds balance to decline by $3.58 million in 2020 (see chart above) to a total funds balance of about $16.21 million. It was unlikely, however, that the entire remaining budget would be spent in December. The year-end 2019 total fund balance was $19.06 million, an increase of $2.84 million (17.53%) over the budget which resulted from significant above-budget revenue

collections in 2020, partially offset by increased spending. From 2021 – 2025, however, the balance will decline steadily every year during that period of time. This is the result of expenditures exceeding or being roughly equal to revenues in each of those succeeding years.

The General fund ended the month of December 2020 with an unencumbered balance of $2.06 million and is up by $621.3 thousand, or 43.20% from December 2019 and the Police (208) fund increased by $1.05 million (53.208%). This dramatic increase was the result of the fund being reimbursed for approximately $672 in wage-related expenditures by CARES Act (COVID19) funds. The Street (201) fund unencumbered fund balance also increased by $62.05 thousand (2.73%) from December 2019. The 2020 forecast called for these funds to end the year approximately the same as they ended 2019. As we go into the 2021, it is critical 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. 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 DECEMBER 31, 2020

BANK/FINANCIAL INSTITUTION BALANCES:

Governmental Funds Checking (per stmnt)	$	328,445.00
Outstanding checks		(104,760.25)
O/S check sweep pending		104,760.25
Error Correction/Deposit in-transit		-
Total Governmental Funds Checking	**$**	**328,445.00**
Governmental Funds Sweep Acct (per stmt)	$	4,657,574.22
Other in-transit		-
O/S check sweep pending		(104,760.25)
Total Governmental Funds Sweep	**$**	**4,552,813.97**
Combined Governmental Funds	**$**	**4,881,258.97**
Payroll Checking Account (per stmnt)	$	90,161.11
Outstanding checks		(26,437.38)
Deposits in-transit		785.16
Error correction in-transit		-
Total Payroll Checking	**$**	**64,508.89**
Utility Funds Checking (per stmt)	$	-
Deposits in-transit		-
Outstanding checks		(48,186.05)
O/S check sweep pending		50,676.33
Error Correction/Other		(2,490.28)
Total PNB Water-Sewer Checking	**$**	**-**
Utility Funds Sweep Acct (per stmt)	$	5,215,439.34
Deposits in-transit		-
O/S check sweep pending		(50,676.33)
Bank error correction/other in-transit		-
Total PNB Water-Sewer Sweep	**$**	**5,164,763.01**
Combined PNB Water-Sewer Account	**$**	**5,164,763.01**
Vendor Bond/Security Dep Escrow Account	$	9,564.50
Outstanding checks		(250.00)
Deposits in-transit		-
Total PNB Fire Escrow Account	**$**	**9,314.50**
Fire Escrow Account	$	8,664.50
Outstanding checks		-
Deposits in-transit		-
Total PNB Fire Escrow Account	**$**	**8,664.50**
Builders Escrow/Construction Account	$	815,280.55
Outstanding checks		(22,561.39)
Deposits in-transit		-
Bank error correction/other in-transit		-
Total PNB Builders/Construction Escrow	**$**	**792,719.16**
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		1,069,876.36
STAR Ohio - Utility		534,944.83
STAR Ohio - Bond Improvement		42,009.84
Raymond James - Governmental		6,344,926.29
Raymond James - Utility		3,416,498.78
Total Investments	**$**	**11,408,256.10**
Total Statement Cash Balance	**$**	**22,347,647.05**

(Not included in total bank balances)		
PNB Mayors Court Account	$	4,282.89
Deposits in transit		-
Outstanding checks/ACH		(4,282.89)
Bank error/corrections		-
Total Mayors Court	**$**	**-**

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

SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

101 - General Fund	$	2,289,899.29
102 - Unclaimed Funds		1,291.76
Total General Funds	**$**	**2,291,191.05**
201 - Street Fund	$	2,889,341.17
202 - State Highway		259,281.93
203 - Ecological Preservation		1,000.00
204 - Pataskaka JEDD		1,781.32
205 - Permissive License Tax		472,864.84
206 - Recreation Fund		73,866.43
207 - Park Use		244,615.60
208 - Police Fund		3,219,928.40
209 - Immobilization		490.00
210 - Mayor's Court Computer		24,875.95
211 - Alcohol Enforcement & Education		5,946.10
212 - Law Enforcement Trust		17,295.84
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		17,532.98
219 - Sesquicentennial Fund		366.91
220 - Indigent Drivers Interlock		952.10
221 - Indigent Drivers Alcohol Treatment		-
222 - Law Enforcement Training & Ed		10,079.61
223 - Payment In Lieu		58,494.74
224 - Local Coronavirus Relief Fund		-
Total Special Revenue	**$**	**7,303,205.64**
401 - Debt Service Fund	$	282,041.39
402 - Street Bond		-
Total Debt Service	**$**	**282,041.39**
301 - Capital Improvements	$	1,450,943.08
302 - Bond Improvements		42,009.84
303 - State Issue II Capital Improvements		51,073.12
304 - Municipal Building Purchase		-
305 - Courter Bridge Improvement		-
306 - SR 310 TIF		708,675.62
307 - Columbia Road Bridge Improvements		-
308 - Capital Facilities		208,931.72
Total Capital Projects	**$**	**2,461,633.38**
501 - Construction Account/Project	$	792,719.16
502 - Fire Escrow Fund		8,664.50
503 - Vendor Bond & Escrow		9,314.50
504 - Police Evidence/Cash Seizure		18,161.92
999 - Payroll Clearing Fund		64,508.89
Total Escrow/Agency Funds	**$**	**893,368.97**
Total Governmental Funds	**$**	**13,231,440.43**
601 - Water Operations	$	1,405,424.02
602 - Water Capital Improvements		2,492,838.80
603 - Water Bond Improvements		1.06
604 - Water Debt Service		53,704.16
605 - Water Treatment Plant #2		0.38
606 - Water Utility State Issue II (OPWC)		-
651 - Sewer Operations		3,052,280.34
652 - Sewer Capital Improvements		1,840,983.19
653 - Sewer Bond Improvements		387.84
654- Sewer Debt Service		256,987.99
655 - The Oaks Assessment		13,598.84
656 - Sewer Utility State Issue II (OPWC)		-
Total Enterprise Funds	**$**	**9,116,206.62**
Total All Funds	**$**	**22,347,647.05**

CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF DECEMBER 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	= December 31, 2020 Unencumbered Fund Balance
101 - General Fund	$ 1,649,717.05	$ 2,139,662.90	$ 1,499,480.66	**$ 2,289,899.29**	$ 230,517.14	**$ 2,059,382.15**
102 - Unclaimed Funds	1,291.76	-	-	**1,291.76**	-	**1,291.76**
Total General Funds	**$ 1,651,008.81**	**$ 2,139,662.90**	**$ 1,499,480.66**	**$ 2,291,191.05**	**$ 230,517.14**	**$ 2,060,673.91**
201 - Street Fund	$ 3,887,763.89	$ 3,020,790.10	$ 4,019,212.82	**$ 2,889,341.17**	$ 554,554.65	**$ 2,334,786.52**
202 - State Highway	208,007.05	90,761.36	39,486.48	**259,281.93**	24,831.58	**234,450.35**
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	280,575.86	272,313.67	**472,864.84**	77,652.38	**395,212.46**
206 - Recreation Fund	82,832.65	214,068.86	223,035.08	**73,866.43**	8,986.00	**64,880.43**
207 - Park Use	197,246.04	93,179.74	45,810.18	**244,615.60**	34,410.07	**210,205.53**
208 - Police Fund	2,213,865.68	3,469,734.02	2,463,671.30	**3,219,928.40**	190,601.04	**3,029,327.36**
209 - Immobilization	490.00	-	-	**490.00**	-	**490.00**
210 - Mayor's Court Computer	27,282.74	2,821.00	5,227.79	**24,875.95**	168.21	**24,707.74**
211 - Alcohol Enforcement & Education	5,946.10	-	-	**5,946.10**	-	**5,946.10**
212 - Law Enforcement Trust	15,921.84	1,374.00	-	**17,295.84**	-	**17,295.84**
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	3,006.00	-	**17,532.98**	-	**17,532.98**
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	472.00	-	**10,079.61**	-	**10,079.61**
223 - Payment In Lieu	79,386.50	-	20,891.76	**58,494.74**	44,108.24	**14,386.50**
224 - Local Coronovirus Relief Fund	-	729,827.49	729,827.49	**-**	-	**-**
Total Special Revenue	**$ 7,216,071.78**	**$ 7,906,610.43**	**$ 7,819,476.57**	**$ 7,303,205.64**	**$ 935,312.17**	**$ 6,367,893.47**
401 - Debt Service Fund	$ 78,331.63	$ 1,251,525.76	$ 1,047,816.00	**$ 282,041.39**	$ 2.38	**$ 282,039.01**
402 - Street Bond	-	-	-	**-**	-	**-**
Total Debt Service	**$ 78,331.63**	**$ 1,251,525.76**	**$ 1,047,816.00**	**$ 282,041.39**	**$ 2.38**	**$ 282,039.01**
301 - Capital Improvements	$ 1,378,557.65	$ 388,689.29	$ 316,303.86	**$ 1,450,943.08**	$ 82,129.67	**$ 1,368,813.41**
302 - Bond Improvements	41,713.27	296.57	-	**42,009.84**	254.00	**41,755.84**
303 - State Issue II Capital Improvements	57,640.62	-	6,567.50	**51,073.12**	19,241.80	**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	104,393.40	150,000.00	**208,931.72**	-	**208,931.72**
Total Capital Projects	**$ 2,338,573.03**	**$ 740,122.91**	**$ 617,062.56**	**$ 2,461,633.38**	**$ 144,662.19**	**$ 2,316,971.19**
501 - Construction Account/Project	$ 566,891.53	$ 503,138.33	$ 277,310.70	**$ 792,719.16**	$ 436,866.77	**$ 355,852.39**
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	7,500.00	**9,314.50**	8,464.50	**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	4,300,639.99	4,268,436.72	**64,508.89**	-	**64,508.89**
Total Agency/Fiduciary Funds	**$ 708,738.81**	**$ 4,837,174.50**	**$ 4,652,544.34**	**$ 893,368.97**	**$ 447,840.47**	**$ 445,528.50**
Total Governmental Funds	**$ 11,992,724.06**	**$ 16,875,096.50**	**$ 15,636,380.13**	**$ 13,231,440.43**	**$ 1,758,334.35**	**$ 11,473,106.08**
601 - Water Operations	$ 1,189,333.93	$ 1,389,336.81	$ 1,173,246.72	**$ 1,405,424.02**	$ 164,158.11	**$ 1,241,265.91**
602 - Water Capital Improvements	2,239,789.41	1,102,021.71	848,972.32	**2,492,838.80**	33,325.88	**2,459,512.92**
603 - Water Bond Improvements	1.06	-	-	**1.06**	-	**1.06**
604 - Water Debt Service	37,555.85	605,591.36	589,443.05	**53,704.16**	-	**53,704.16**
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	1,598,657.61	1,178,289.83	**3,052,280.34**	325,964.96	**2,726,315.38**
652 - Sewer Capital Improvements	1,523,731.23	1,136,692.69	819,440.73	**1,840,983.19**	1,008,894.22	**832,088.97**
653 - Sewer Bond Improvements	387.84	-	-	**387.84**	-	**387.84**
654- Sewer Debt Service	153,657.59	605,944.73	502,614.33	**256,987.99**	79.71	**256,908.28**
655 - Oaks Assessment	25,089.59	19,589.52	31,080.27	**13,598.84**	1.52	**13,597.32**
656 - Sewer Utility State Issue II (OPWC)	-	-	-	**-**	-	**-**
Total Enterprise Funds	**$ 7,801,459.44**	**$ 6,457,834.43**	**$ 5,143,087.25**	**$ 9,116,206.62**	**$ 1,532,424.40**	**$ 7,583,782.22**
Total All Funds	**$ 19,794,183.50**	**$ 23,332,930.93**	**$ 20,779,467.38**	**$ 22,347,647.05**	**$ 3,290,758.75**	**$ 19,056,888.30**

CITY OF PATASKALA, OHIO
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
AS OF DECEMBER 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 December 31, 2020	+ FY 2019 Est Revenue Adjustments	= EOY Projected Fund Balances as of December 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**	$ 90,200.00	$ (87,267.14)	**$ 2,027,417.27**	$ 181,418.40	**$ 1,489,023.78**	73.44%
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**	**$ 90,200.00**	**$ (87,267.14)**	**$ 2,027,417.27**	**$ 181,418.40**	**$ 1,490,415.54**	**73.51%**
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**	$ 10,350.00	$ (194,965.29)	**$ 4,983,412.94**	$ (130,091.50)	**$ 1,845,640.95**	37.04%
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**	(5,900.00)	**210,888.49**	256.81%
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**	(164,359.50)	**393,455.65**	112.21%
206 - Recreation Fund	82,832.65	314,900.00	310,968.00	7,636.23	**318,604.23**	**79,128.42**	(55,350.00)	(4,484.61)	**258,769.62**	(100,600.00)	**38,363.03**	14.83%
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**	58,500.00	**201,803.79**	233.46%
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**	78,950.00	(79,347.96)	**3,694,311.69**	(11,263.50)	**1,972,215.99**	53.39%
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**	-	(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**	(1,000.00)	-	**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**	-	-	**4,000.00**	(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)	**-**	(800.00)	**17,976.98**	100.00%
219 - Sesquicentennial 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	-	-	**-**	**13,607.61**	-	-	**-**	(3,500.00)	**10,107.61**	100.00%
223 - Payment In Lieu	79,386.50	-	-	65,000.00	**65,000.00**	**14,386.50**	-	-	**65,000.00**	-	**14,386.50**	22.13%
224 - Local Coronavirus Relief Fund	-	-	-	-	**-**	**-**	763,570.87	-	**763,570.87**	763,570.87	**-**	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**	**$ 635,175.87**	**$ (283,141.72)**	**$ 10,297,772.43**	**$ 398,047.88**	**$ 4,753,571.72**	**46.16%**
401 - Debt Service Fund	$ 78,331.63	$ 1,036,322.00	$ 1,045,752.00	$ 534.90	**$ 1,046,286.90**	**$ 68,366.73**	$ 6,000.00	$ (534.90)	**$ 1,051,752.00**	$ 214,444.00	**$ 277,345.63**	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**	**$ 6,000.00**	**$ (534.90)**	**$ 1,051,752.00**	**$ 214,444.00**	**$ 277,345.63**	**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**	$ 164,222.00	**$ 1,247,508.33**	268.80%
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**	(61,583.00)	**663,806.45**	351.10%
307 - Columbia Road Bridge Improvements	-	-	-	-	**-**	**-**	-	-	**-**	-	**-**	100.00%
308 - Capital Facilities	254,538.32	109,242.00	150,000.00	-	**150,000.00**	**213,780.32**	-	-	**150,000.00**	(9,242.00)	**204,538.32**	136.36%
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**	**$ 93,397.00**	**$ 2,189,643.69**	**264.06%**
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**	$ 150,000.00	**$ 139,880.06**	14.69%
502 - Fire Escrow Fund	85,664.50	-	-	-	**-**	**85,664.50**	102,000.00	-	**102,000.00**	22,300.00	**5,964.50**	5.85%
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**	23.56%
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**	**$ 182,300.00**	**$ 201,053.64**	**18.70%**
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**	**$ 1,412,814.87**	**$ (501,100.69)**	**$ 15,281,152.21**	**$ 1,069,607.28**	**$ 8,912,030.22**	**58.32%**
601 - Water Operations	$ 1,189,333.93	$ 1,308,019.00	$ 1,501,824.00	$ 182,795.06	**$ 1,684,619.06**	**$ 812,733.87**	$ 21,475.00	$ (120,102.37)	**$ 1,585,991.69**	$ 20,125.00	**$ 931,486.24**	58.73%
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**	24,675.00	(159,000.41)	**1,806,304.81**	13,625.00	**2,286,295.75**	126.57%
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**	43.98%
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**	**$ 46,150.00**	**$ (286,311.33)**	**$ 7,399,522.54**	**$ 224,616.00**	**$ 7,302,060.90**	**98.68%**
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**	**$ 1,458,964.87**	**$ (787,412.02)**	**$ 22,680,674.75**	**$ 1,294,223.28**	**$ 16,214,091.12**	**71.49%**

CITY OF PATASKALA, OHIO
DECEMBER 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		**$19,826,387**	**$19,826,387**			**$ 18,222,458**	**$18,222,458**				
REVENUE											
Taxes	Property Taxes	$ 1,363,681	$ 1,361,750	$ (1,931)	100.14%	$ 1,376,552	$ 1,335,776	$ (40,776)	103.05%	$ (12,871)	-0.94%
	Income Taxes	6,164,127	6,160,978	(3,149)	100.05%	5,831,708	5,896,157	64,449	98.91%	332,419	5.70%
Total Taxes		**$ 7,527,808**	**$ 7,522,728**	**$ (5,080)**	**100.07%**	**$ 7,208,261**	**$ 7,231,933**	**$ 23,672**	**99.67%**	**$ 319,547**	**4.43%**
Intergovernmental	State-Shared Revenues	$ 1,717,658	$ 1,634,831	$ (82,828)	105.07%	$ 1,441,043	$ 1,292,640	$ (148,403)	111.48%	$ 276,615	19.20%
	Grants & Loans	1,308,805	964,287	(344,518)	135.73%	51,643	121,079	69,436	42.65%	1,257,162	2434.32%
	Other Intergovernmental	-	-	-	0.00%	100	16,689	16,589	0.60%	(100)	-100.00%
Total Intergovernmental		**$ 3,026,464**	**$ 2,599,117**	**$ (427,346)**	**116.44%**	**$ 1,492,787**	**$ 1,430,408**	**$ (62,379)**	**104.36%**	**$ 1,533,677**	**102.74%**
Charges for Service	General Government Fees	$ 177,195	$ 174,565	$ (2,630)	101.51%	$ 179,928	$ 175,790	$ (4,138)	102.35%	$ (2,733)	-1.52%
	Utility Charges	4,771,906	4,285,842	(486,064)	111.34%	4,631,967	3,887,946	(744,021)	119.14%	139,939	3.02%
	Other Service Charges	205,441	205,000	(441)	100.22%	195,914	190,000	(5,914)	103.11%	9,527	4.86%
Total Charges for Service		**$ 5,154,542**	**$ 4,665,407**	**$ (489,135)**	**110.48%**	**$ 5,007,809**	**$ 4,253,736**	**$ (754,073)**	**117.73%**	**$ 146,733**	**2.93%**
Fines & Forfeitures	Mayor's Court	$ 64,603	$ 74,343	$ 9,740	86.90%	$ 93,892	$ 128,250	$ 34,358	73.21%	$ (29,289)	-31.19%
	Other Fines & Forfeitures	1,549	2,600	1,051	59.58%	4,742	5,000	258	94.84%	(3,193)	-67.33%
Total Fines, Licenses & Permits		**$ 66,152**	**$ 76,943**	**$ 10,791**	**85.98%**	**$ 98,634**	**$ 133,250**	**$ 34,616**	**74.02%**	**$ (32,482)**	**-32.93%**
Special Assessments	Special Assessments	20,050	20,761	711	96.58%	20,438	22,761	2,323	89.80%	(388)	-1.90%
Total Special Assessments		**$ 20,050**	**$ 20,761**	**$ 711**	**96.58%**	**$ 20,438**	**$ 22,761**	**$ 2,323**	**89.80%**	**$ (388)**	**-1.90%**
Other Sources	Investment Income	$ 260,943	$ 254,939	$ (6,004)	102.36%	$ 378,931	$ 195,595	$ (183,335)	193.73%	$ (117,988)	-31.14%
	Proceeds from Debt Issuance	-	1,250,000	1,250,000	0.00%	56,913	-	(56,913)	100.00%	(56,913)	-100.00%
	Other Miscellaneous Income	1,261,820	994,672	(267,148)	126.86%	845,133	734,452	(110,682)	115.07%	416,687	49.30%
Total Other Sources		**$ 1,522,763**	**$ 2,499,611**	**$ 976,848**	**60.92%**	**$ 1,280,977**	**$ 930,047**	**$ (350,929)**	**137.73%**	**$ 241,786**	**18.88%**
Interfund Transfers	Transfers & Advances In	$ 1,714,512	$ 1,716,015	$ 1,503	99.91%	$ 1,461,421	$ 1,461,423	$ 2	100.00%	$ 253,091	17.32%
Total Transfers		**$ 1,714,512**	**$ 1,716,015**	**$ 1,503**	**99.91%**	**$ 1,461,421**	**$ 1,461,423**	**$ 2**	**100.00%**	**$ 253,091**	**17.32%**
Grand Total Revenue		**$19,032,291**	**$19,100,582**	**$ 68,291**	**99.64%**	**$ 16,570,327**	**$15,463,558**	**$ (1,106,769)**	**107.16%**	**$ 2,461,964**	**14.86%**
Adjustments:											
- Elim impact of Interfund transfers/advances		$ (1,714,512)	$ (1,716,015)	$ 1,503	-0.09%	$ (1,461,421)	$ (1,461,423)	$ 2	0.00%	$ (253,091)	17.32%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue		**$ (1,714,512)**	**$ (1,716,015)**	**$ 1,503**	**-0.09%**	**$ (1,461,421)**	**$ (1,461,423)**	**$ 2**	**0.00%**	**$ (253,091)**	**17.32%**
Adjusted Grand Total Revenue		**$17,317,779**	**$17,384,567**	**$ 66,788**	**99.62%**	**$ 15,108,906**	**$14,002,135**	**$ (1,106,771)**	**107.90%**	**$ 2,208,873**	**14.62%**

EXPENDITURE & ENCUMBRANCES	YTD 2020	2020 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2019	YTD 2020 H/(L) YTD 2019	% H/(L)
Salary & Related	$ 5,166,081	$ 6,731,217	$ 1,565,137	23.25%	$ 226,080	$ 1,339,057	19.89%	$ 4,771,277	$ 394,804	8.27%
Contractual Services	2,155,525	3,954,812	1,799,287	45.50%	969,530	829,757	20.98%	2,050,466	105,059	5.12%
General Operating	1,972,714	3,056,237	1,083,523	35.45%	523,164	560,359	18.33%	1,818,062	154,652	8.51%
Capital Outlay	3,376,970	5,072,544	1,695,574	33.43%	1,571,902	123,672	2.44%	2,955,155	421,815	14.27%
Debt Service	2,125,229	2,151,353	26,124	1.21%	84	26,040	1.21%	1,908,011	217,218	11.38%
Transfers & Advances	1,714,512	1,714,512	-	0.00%	-	-	0.00%	1,461,421	253,091	17.32%
Grand Total Expenditures	**$16,511,031**	**$22,680,675**	**$ 6,169,644**	**27.20%**	**$ 3,290,759**	**$ 2,878,885**	**12.69%**	**$ 14,964,392**	**$ 1,546,639**	**10.34%**
Adjustments:										
- Interfund transfers & advances	$ (1,714,512)	$ (1,714,512)	$ -	0.00%	$ -	$ -	0.00%	$ (1,461,421)	$ (253,091)	17.32%
Total Adjustments	**$ (1,714,512)**	**$ (1,714,512)**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**	**$ (1,461,421)**	**$ (253,091)**	**17.32%**
Adjusted Grand Total Expenditures	**$14,796,519**	**$20,966,163**	**$ 6,169,644**	**29.43%**	**$ 3,290,759**	**$ 2,878,885**	**13.73%**	**$ 13,502,971**	**$ 1,293,548**	**9.58%**
Ending Fund Balance (based on non-adjusted expenditures)	**$22,347,647**	**$16,214,091**			**$ 19,056,888**			**$ 19,828,393**	**$ 2,519,254**	**12.71%**
		71.49%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
Taxes	**$ 7,527,807.86**	**$ 7,522,728.00**	**$ (5,079.86)**	**$ 7,441,564.00**	**$ 81,164.00**
Income Taxes	$ 6,164,127.01	$ 6,160,978.00	$ (3,149.01)	$ 6,073,043.00	$ 87,935.00
Property Taxes	$ 1,363,680.85	$ 1,361,750.00	$ (1,930.85)	$ 1,368,521.00	$ (6,771.00)
Intergovernmental	**$ 3,026,463.54**	**$ 2,599,117.37**	**$ (427,346.17)**	**$ 1,935,483.50**	**$ 663,633.87**
Grants & Loans	$ 1,308,805.27	$ 964,286.87	$ (344,518.40)	$ 48,000.00	$ 916,286.87
Other Intergovernmental	$ -	$ -	$ -	$ 16,689.00	$ (16,689.00)
State-Shared Revenues	$ 1,717,658.27	$ 1,634,830.50	$ (82,827.77)	$ 1,870,794.50	$ (235,964.00)
Charges for Service	**$ 5,154,542.06**	**$ 4,665,407.00**	**$ (489,135.06)**	**$ 4,585,382.00**	**$ 80,025.00**
General Government Fees	$ 177,194.84	$ 174,565.00	$ (2,629.84)	$ 292,700.00	$ (118,135.00)
Other Service Charges	$ 205,440.85	$ 205,000.00	$ (440.85)	$ 190,000.00	$ 15,000.00
Utility	$ 4,771,906.37	$ 4,285,842.00	$ (486,064.37)	$ 4,102,682.00	$ 183,160.00
Fines & Forfeitures	**$ 66,152.29**	**$ 76,943.00**	**$ 10,790.71**	**$ 122,850.00**	**$ (45,907.00)**
Mayor's Court	$ 64,603.29	$ 74,343.00	$ 9,739.71	$ 115,750.00	$ (41,407.00)
Other Fines & Forfeitures	$ 1,549.00	$ 2,600.00	$ 1,051.00	$ 7,100.00	$ (4,500.00)
Special Assessments	**$ 20,049.96**	**$ 20,761.00**	**$ 711.04**	**$ 22,761.00**	**$ (2,000.00)**
Special Assessments	$ 20,049.96	$ 20,761.00	$ 711.04	$ 22,761.00	$ (2,000.00)
Miscellaneous Revenue	**$ 1,522,763.19**	**$ 2,499,611.00**	**$ 976,847.81**	**$ 2,122,303.59**	**$ 377,307.41**
Investment Income	$ 260,942.94	$ 254,939.00	$ (6,003.94)	$ 194,711.59	$ 60,227.41
Other Miscellaneous Revenue	$ 1,261,820.25	$ 994,672.00	$ (267,148.25)	$ 677,592.00	$ 317,080.00
Proceeds from Debt Issuance	$ -	$ 1,250,000.00	$ 1,250,000.00	$ 1,250,000.00	$ -
Transfers & Advances	**$ 1,714,512.04**	**$ 1,716,015.00**	**$ 1,502.96**	**$ 1,576,015.00**	**$ 140,000.00**
Transfers & Advances	$ 1,714,512.04	$ 1,716,015.00	$ 1,502.96	$ 1,576,015.00	$ 140,000.00
Grand Total	**$ 19,032,290.94**	**$ 19,100,582.37**	**$ 68,291.43**	**$ 17,806,359.09**	**$ 1,294,223.28**

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	$ 5,166,080.63	$ 226,079.73	$ 6,731,217.16	$ 1,339,056.80	$ 5,809,802.00	$ 134,666.33	$ 786,748.83
Contractual Services	$ 2,155,525.18	$ 969,529.90	$ 3,954,811.96	$ 829,756.88	$ 3,111,616.00	$ 640,195.96	$ 203,000.00
General Operating	$ 1,972,713.75	$ 523,163.72	$ 3,056,236.78	$ 560,359.31	$ 2,722,275.00	$ 112,661.78	$ 221,300.00
Capital Outlay	$ 3,376,970.23	$ 1,571,901.79	$ 5,072,543.94	$ 123,671.92	$ 3,344,324.00	$ 1,618,800.94	$ 109,419.00
Debt Service	$ 2,125,228.83	$ 83.61	$ 2,151,352.87	$ 26,040.43	$ 2,004,170.00	$ 147,182.87	$ -
Transfers & Advances	$ 1,714,512.04	$ -	$ 1,714,512.04	$ -	$ 1,576,015.00	$ -	$ 138,497.04
Grand Total	**$ 16,511,030.66**	**$ 3,290,758.75**	**$ 22,680,674.75**	**$ 2,878,885.34**	**$ 18,568,202.00**	**$ 2,653,507.88**	**$ 1,458,964.87**

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
General Government	**$ 1,775,801.20**	**$ 734,977.51**	**$ 3,235,479.13**	**$ 724,700.42**	**$ 2,193,480.00**	**$ 563,824.13**	**$ 478,175.00**
Salary & Related	$ 560,664.03	$ 25,922.06	$ 695,384.80	$ 108,798.71	$ 669,330.00	$ 14,529.80	$ 11,525.00
Contractual Services	$ 983,572.92	$ 553,962.40	$ 2,091,440.51	$ 553,905.19	$ 1,372,048.00	$ 524,392.51	$ 195,000.00
General Operating	$ 231,564.25	$ 155,093.05	$ 448,653.82	$ 61,996.52	$ 152,102.00	$ 24,901.82	$ 271,650.00
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Executive & Legislative	**$ 159,215.28**	**$ 12,172.14**	**$ 207,210.52**	**$ 35,823.10**	**$ 201,751.00**	**$ 2,509.52**	**$ 2,950.00**
Salary & Related	$ 143,125.00	$ 3,065.61	$ 156,230.50	$ 10,039.89	$ 152,301.00	$ 979.50	$ 2,950.00
Contractual Services	$ 3,287.70	$ 4,233.98	$ 9,500.00	$ 1,978.32	$ 9,500.00	$ -	$ -
General Operating	$ 12,802.58	$ 4,872.55	$ 41,480.02	$ 23,804.89	$ 39,950.00	$ 1,530.02	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Court & Legal	**$ 332,958.46**	**$ 41,908.95**	**$ 492,052.55**	**$ 117,185.14**	**$ 455,754.00**	**$ 36,298.55**	**$ -**
Salary & Related	$ 49,537.35	$ 3,136.39	$ 87,131.96	$ 34,458.22	$ 93,854.00	$ 1,277.96	$ (8,000.00)
Contractual Services	$ 281,491.94	$ 37,635.93	$ 393,268.09	$ 74,140.22	$ 350,600.00	$ 34,668.09	$ 8,000.00
General Operating	$ 1,929.17	$ 1,136.63	$ 11,652.50	$ 8,586.70	$ 11,300.00	$ 352.50	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Police	**$ 2,687,106.01**	**$ 157,128.20**	**$ 3,766,898.00**	**$ 922,663.79**	**$ 2,873,443.00**	**$ 149,731.17**	**$ 743,723.83**
Salary & Related	$ 2,354,577.46	$ 75,648.33	$ 3,259,741.62	$ 829,515.83	$ 2,414,603.00	$ 48,414.79	$ 796,723.83
Contractual Services	$ 19,490.64	$ 2,464.67	$ 24,895.31	$ 2,940.00	$ 26,400.00	$ 495.31	$ (2,000.00)
General Operating	$ 145,787.93	$ 44,954.08	$ 274,879.07	$ 84,137.06	$ 300,998.00	$ 8,881.07	$ (35,000.00)
Capital Outlay	$ 167,249.98	$ 34,061.12	$ 207,382.00	$ 6,070.90	$ 131,442.00	$ 91,940.00	$ (16,000.00)
Public Service	**$ 3,731,228.86**	**$ 590,765.44**	**$ 4,620,838.43**	**$ 298,844.13**	**$ 3,396,559.00**	**$ 1,468,454.43**	**$ (244,175.00)**
Salary & Related	$ 775,193.79	$ 43,262.18	$ 910,879.27	$ 92,423.30	$ 916,462.00	$ 21,917.27	$ (27,500.00)
Contractual Services	$ 178,077.36	$ 89,859.00	$ 324,112.05	$ 56,175.69	$ 274,500.00	$ 49,612.05	$ -
General Operating	$ 351,667.37	$ 93,440.86	$ 550,639.39	$ 105,531.16	$ 555,500.00	$ 15,139.39	$ (20,000.00)
Capital Outlay	$ 2,426,290.34	$ 364,203.40	$ 2,835,207.72	$ 44,713.98	$ 1,650,097.00	$ 1,381,785.72	$ (196,675.00)
Finance	**$ 704,261.92**	**$ 48,666.65**	**$ 896,223.75**	**$ 143,295.18**	**$ 849,986.00**	**$ 7,187.75**	**$ 39,050.00**
Salary & Related	$ 295,814.97	$ 10,481.88	$ 363,070.38	$ 56,773.53	$ 354,156.00	$ 3,864.38	$ 5,050.00
Contractual Services	$ 81,239.27	$ 35,507.22	$ 143,921.11	$ 27,174.62	$ 113,937.00	$ 1,984.11	$ 28,000.00
General Operating	$ 327,207.68	$ 2,677.55	$ 389,232.26	$ 59,347.03	$ 381,893.00	$ 1,339.26	$ 6,000.00
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt Service	**$ 1,002,776.23**	**$ 2.38**	**$ 1,002,827.00**	**$ 48.39**	**$ 1,002,827.00**	**$ -**	**$ -**
Debt Service	$ 1,002,776.23	$ 2.38	$ 1,002,827.00	$ 48.39	$ 1,002,827.00	$ -	$ -
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parks, Lands & Municipal Facilitie	**$ 658,784.12**	**$ 207,144.02**	**$ 1,025,417.61**	**$ 159,489.47**	**$ 655,000.00**	**$ 48,323.61**	**$ 322,094.00**
Salary & Related	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ 106,283.60	$ 21,937.09	$ 135,594.81	$ 7,374.12	$ 128,500.00	$ 7,094.81	$ -
General Operating	$ 208,217.24	$ 75,863.19	$ 371,075.48	$ 86,995.05	$ 350,500.00	$ 20,575.48	$ -
Capital Outlay	$ 344,283.28	$ 109,343.74	$ 518,747.32	$ 65,120.30	$ 176,000.00	$ 20,653.32	$ 322,094.00
Recreational Programming	**$ 269,074.40**	**$ 10,369.14**	**$ 308,139.33**	**$ 28,695.79**	**$ 359,240.00**	**$ 4,249.33**	**$ (55,350.00)**
Salary & Related	$ 157,470.36	$ 3,325.26	$ 183,370.32	$ 22,574.70	$ 208,940.00	$ 2,430.32	$ (28,000.00)
Contractual Services	$ 13,749.64	$ 415.00	$ 14,500.00	$ 335.36	$ 40,500.00	$ -	$ (26,000.00)
General Operating	$ 97,854.40	$ 6,628.88	$ 110,269.01	$ 5,785.73	$ 109,800.00	$ 1,819.01	$ (1,350.00)
Water Utility	**$ 1,759,239.42**	**$ 168,975.43**	**$ 2,123,908.01**	**$ 195,693.16**	**$ 2,053,143.00**	**$ 55,265.01**	**$ 15,500.00**
Salary & Related	$ 443,590.39	$ 40,768.40	$ 543,946.97	$ 59,588.18	$ 500,078.00	$ 28,368.97	$ 15,500.00
Contractual Services	$ 307,833.18	$ 68,400.05	$ 450,550.77	$ 74,317.54	$ 446,087.00	$ 4,463.77	$ -
General Operating	$ 375,944.52	$ 36,907.67	$ 472,186.80	$ 59,334.61	$ 450,298.00	$ 21,888.80	$ -
Capital Outlay	$ 42,428.28	$ 22,899.31	$ 67,733.47	$ 2,405.88	$ 67,190.00	$ 543.47	$ -
Debt Service	$ 589,443.05	$ -	$ 589,490.00	$ 46.95	$ 589,490.00	$ -	$ -
Sewer Utility	**$ 1,716,072.72**	**$ 1,318,648.89**	**$ 3,287,168.38**	**$ 252,446.77**	**$ 2,951,004.00**	**$ 317,664.38**	**$ 18,500.00**
Salary & Related	$ 386,107.28	$ 20,469.62	$ 531,461.34	$ 124,884.44	$ 500,078.00	$ 12,883.34	$ 18,500.00
Contractual Services	$ 180,498.93	$ 155,114.56	$ 367,029.31	$ 31,415.82	$ 349,544.00	$ 17,485.31	$ -
General Operating	$ 219,738.61	$ 101,589.26	$ 386,168.43	$ 64,840.56	$ 369,934.00	$ 16,234.43	$ -
Capital Outlay	$ 396,718.35	$ 1,041,394.22	$ 1,443,473.43	$ 5,360.86	$ 1,319,595.00	$ 123,878.43	$ -
Debt Service	$ 533,009.55	$ 81.23	$ 559,035.87	$ 25,945.09	$ 411,853.00	$ 147,182.87	$ -
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ 1,714,512.04**	**$ -**	**$ 1,714,512.04**	**$ -**	**$ 1,576,015.00**	**$ -**	**$ 138,497.04**
Transfers & Advances	$ 1,714,512.04	$ -	$ 1,714,512.04	$ -	$ 1,576,015.00	$ -	$ 138,497.04
Grand Total	**$ 16,511,030.66**	**$ 3,290,758.75**	**$ 22,680,674.75**	**$ 2,878,885.34**	**$ 18,568,202.00**	**$ 2,653,507.88**	**$ 1,458,964.87**

Certificate of County Auditor
Issued Along With An Amended Certificate of Estimated Resources
Which Also Establishes or Amends the Total Appropriations
Rev. Code Sec. 5705.39

County Auditor's Office,
Licking County, Ohio
Newark, Ohio
December 31, 2020

Jamie Nicholson, Finance Director
City of Pataskala

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

Michael L. Smith

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

CITY OF PATASKALA
December 31, 2020

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

	January 1, 2020 UNEC. BALANCE	TAXES *	OTHER	TOTAL
GENERAL	**$ 1,439,420.40**	**$ 1,116,937.20**	**$ 749,886.80**	**$ 3,306,244.40**
SPECIAL REVENUE	**$ 5,221,224.50**	**$ -**	**$ 7,835,272.37**	**$ 13,056,496.87**
DEBT SERVICE	**$ 77,796.73**	**$ -**	**$ 1,250,766.00**	**$ 1,328,562.73**
CAPITAL PROJECTS	**$ 2,091,701.76**	**$ -**	**$ 680,296.00**	**$ 2,771,997.76**
SPECIAL ASSESSMENTS	**$ -**	**$ -**	**$ -**	**$ -**
ENTERPRISE	**$ 7,127,866.57**	**$ -**	**$ 6,900,124.00**	**$ 14,027,990.57**
INTERNAL	**$ -**	**$ -**	**$ -**	**$ -**
FIDUCIARY	**$ 395,253.64**	**$ -**	**$ 567,300.00**	**$ 962,553.64**
TOTAL	**$ 16,353,263.60**	**$ 1,116,937.20**	**$ 17,983,645.17**	**$ 35,453,845.97**

GENERAL FUND	UNENC. BALANCE	TAXES	OTHER	TOTAL
101 GENERAL FUND	$ 1,438,128.64	$ 1,116,937.20	$ 749,786.80	$ 3,304,852.64
102 UNCLAIMED FUNDS	$ 1,291.76	$ -	$ 100.00	$ 1,391.76
TOTAL	**$ 1,439,420.40**	**$ 1,116,937.20**	**$ 749,886.80**	**$ 3,306,244.40**

SPECIAL REVENUE	UNENC. BALANCE	TAXES	OTHER	TOTAL
201 STREET FUND	$ 2,272,740.66	$ -	$ 2,941,290.00	$ 5,214,030.66
202 STATE HIGHWAY	$ 207,283.74	$ -	$ 84,999.50	$ 292,283.24
203 ECOLOGICAL PRESERVATION	$ 1,000.00	$ -	$ -	$ 1,000.00
204 PATASKALA JEDD	$ 1,781.32	$ -	$ -	$ 1,781.32
205 PERMISSIVE LICENSE TAX	$ 403,287.03	$ -	$ 279,500.00	$ 682,787.03
206 RECREATION FUND	$ 75,196.42	$ -	$ 214,300.00	$ 289,496.42
207 PARK USE	$ 190,458.79	$ -	$ 91,000.00	$ 281,458.79
208 POLICE FUND	$ 1,977,277.03	$ -	$ 3,452,662.00	$ 5,429,939.03
209 IMMOBOLIZATION	$ 490.00	$ -	$ -	$ 490.00
210 MAYORS COURT COMPUTER	$ 26,882.74	$ -	$ 2,000.00	$ 28,882.74
211 ALCOHOL ENFORCEMENT & EDUCATION	$ 5,946.10	$ -	$ 1,000.00	$ 6,946.10
212 LAW ENFORCEMENT TRUST	$ 15,921.84	$ -	$ 1,000.00	$ 16,921.84
213 PATASKALA MOBILE HOME PARK	$ 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	$ 13,153.99	$ -	$ 3,450.00	$ 16,603.99
219 SESQUECENTENNIAL FUND	$ 366.91	$ -	$ -	$ 366.91
220 INDIGENT DRIVERS INTERLOCK	$ 952.10	$ -	$ -	$ 952.10
221 INDIGENT DRIVERS ALCOHOL TREATMENT	$ -	$ -	$ -	$ -
222 LAW ENFORCEMENT TRAINING & ED	$ 9,607.61	$ -	$ 500.00	$ 10,107.61
223 PAYMENT IN LIEU	$ 14,386.50	$ -	$ -	$ 14,386.50
224 LOCAL CORONAVIRUS RELIEF FUND	$ -	$ -	$ 763,570.87	$ 763,570.87
TOTAL	**$ 5,221,224.50**	**$ -**	**$ 7,835,272.37**	**$ 13,056,496.87**

DEBT SERVICE	UNENC. BALANCE	TAXES	OTHER	TOTAL
401 DEBT SERVICE FUND	$ 77,796.73	$ -	$ 1,250,766.00	$ 1,328,562.73
402 STREET BOND	$ -	$ -	$ -	$ -
TOTAL	**$ 77,796.73**	**$ -**	**$ 1,250,766.00**	**$ 1,328,562.73**

CAPITAL PROJECTS	UNENC. BALANCE	TAXES	OTHER	TOTAL
301 CAPITAL IMPROVEMENTS	$ 1,246,213.11	$ -	$ 333,046.00	$ 1,579,259.11
302 BOND IMPROVEMENTS	$ 28,547.56	$ -	$ 500.00	$ 29,047.56
303 STATE ISSUE II CAPITAL MPROVEMENTS	$ 31,831.32	$ -	$ -	$ 31,831.32
304 MUNICIPAL BUILDING PURCHASE	$ -	$ -	$ -	$ -
305 COURTER BRIDGE IMPROVEMENT	$ -	$ -	$ -	$ -
306 SR 310 TIF	$ 530,571.45	$ -	$ 246,750.00	$ 777,321.45
307 COLUMBIA RD BRIDGE IMPROVEMENTS	$ -	$ -	$ -	$ -

308 CAPITAL FACILITIES	$ 254,538.32	$ -	$ 100,000.00	$ 354,538.32
TOTAL	**$ 2,091,701.76**	**$ -**	**$ 680,296.00**	**$ 2,771,997.76**

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

ENTERPRISE FUND	UNENC. BALANCE	TAXES	OTHER	TOTAL
601 WATER UTILITY	$ 1,006,538.87	$ -	$ 1,328,144.00	$ 2,334,682.87
602 WATER CAPITAL IMPROVEMENTS	$ 2,235,409.80	$ -	$ 921,430.00	$ 3,156,839.80
603 WATER BOND IMPROVEMENTS	$ 1.06	$ -	$ -	$ 1.06
604 WATER DEBT SERVICE	$ 37,555.85	$ -	$ 606,500.00	$ 644,055.85
605 WATER TREATMENT PLANT #2	$ 0.38	$ -	$ -	$ 0.38
606 WATER UTILITY STATE ISSUE II (OPWC)	$ -	$ -	$ -	$ -
651 SEWER UTILITY	$ 2,419,206.34	$ -	$ 1,460,688.00	$ 3,879,894.34
652 SEWER CAPITAL IMPROVEMENTS	$ 1,397,202.12	$ -	$ 1,955,601.00	$ 3,352,803.12
653 SEWER BOND IMPROVEMENTS	$ 387.84	$ -	$ -	$ 387.84
654 SEWER DEBT SERVICE	$ 16,607.98	$ -	$ 607,500.00	$ 624,107.98
655 OAKS ASSESSMENT	$ 14,956.33	$ -	$ 20,261.00	$ 35,217.33
656 STATE ISSUE II (UTILITY)	$ -	$ -	$ -	$ -
TOTAL	**$ 7,127,866.57**	**$ -**	**$ 6,900,124.00**	**$ 14,027,990.57**

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

FIDUCIARY FUNDS	UNENC. BALANCE	TAXES	OTHER	TOTAL
501 CONSTRUCTION ACCOUNT/PROJECT	$ 264,880.06	$ -	$ 525,000.00	$ 789,880.06
502 FIRE ESCROW FUND	$ 85,664.50	$ -	$ 22,300.00	$ 107,964.50
503 VENDOR BOND & ESCROW	$ 3,850.00	$ -	$ 10,000.00	$ 13,850.00
504 POLICE EVIDENCE / CASH SEIZURE	$ 8,553.46	$ -	$ 10,000.00	$ 18,553.46
999 PAYROLL CLEARING FUND	$ 32,305.62	$ -	$ -	$ 32,305.62
TOTAL	**$ 395,253.64**	**$ -**	**$ 567,300.00**	**$ 962,553.64**

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

**** Includes Homestead & Rollback***

BUDGET COMMISSION

Michael L Smith

William C Hayes

Olivia C Parkinson

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

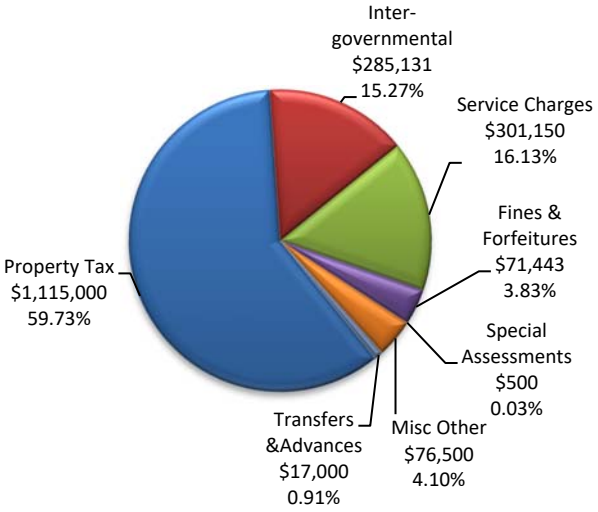
	RESOURCES AVAILABLE (Estimated)	RESOURCES APPROPRIATED BY LEGISLATION	PROJECTED UNENCUMBERED FUND BALANCE AS 12/31/20	OK OR EXCEEDS
GENERAL	**$ 3,306,244.40**	**$ 1,816,022.10**	**$ 1,490,222.30**	**OK**
SPECIAL REVENUE	**13,056,496.87**	**8,303,526.39**	**4,752,970.48**	**OK**
DEBT SERVICE	**1,328,562.73**	**1,051,217.10**	**277,345.63**	**OK**
CAPITAL PROJECTS	**2,771,997.76**	**582,354.07**	**2,189,643.69**	**OK**
SPECIAL ASSESSMENTS	**-**	**-**	**-**	**OK**
ENTERPRISE	**14,027,990.57**	**6,726,412.18**	**7,301,578.39**	**OK**
INTERNAL	**-**	**-**	**-**	**OK**
FIDUCIARY	**962,553.64**	**761,500.00**	**201,053.64**	**OK**
TOTAL	**$ 35,453,845.97**	**$ 19,241,031.84**	**$ 16,212,814.13**	
GENERAL				
101 - General Fund	$ 3,304,852.64	$ 1,816,022.10	$ 1,488,830.54	OK
102 - Unclaimed Funds	1,391.76	-	1,391.76	OK
TOTAL GENERAL	**$ 3,306,244.40**	**$ 1,816,022.10**	**$ 1,490,222.30**	**OK**
SPECIAL REVENUE				
201 - Street Fund	$ 5,214,030.66	$ 3,368,505.57	$ 1,845,525.09	OK
202 - State Highway	292,283.24	81,394.75	210,888.49	OK
203 - Ecological Preservation	1,000.00	-	1,000.00	OK
204 - Pataskala JEDD	1,781.32	-	1,781.32	OK
205 - Permissive License Tax	682,787.03	289,331.38	393,455.65	OK
206 - Recreation Fund	289,496.42	251,177.18	38,319.24	OK
207 - Park Use	281,458.79	79,655.00	201,803.79	OK
208 - Police Fund	5,429,939.03	3,458,164.63	1,971,774.40	OK
209 - Immobilization	490.00	-	490.00	OK
210 - Mayor's Court Computer	28,882.74	7,600.00	21,282.74	OK
211 - Alcohol Enforcement & Education	6,946.10	1,500.00	5,446.10	OK
212 - Law Enforcement Trust	16,921.84	4,000.00	12,921.84	OK
213 - Pataskaka Mobile Home Park	4,491.72	-	4,491.72	OK
214 - FEMA Fund	-	-	-	OK
215 - CHIP Fund	-	-	-	OK
216 - Community Development Block Grant	-	-	-	OK
217 - Safe Routes to School	-	-	-	OK
218 - Police K-9	16,603.99	(1,372.99)	17,976.98	OK
219 - Sesquicentennial Fund	366.91	-	366.91	OK
220 - Indigent Drivers Interlock	952.10	-	952.10	OK
221 - Indigent Drivers Alcohol Treatment	-	-	-	OK
222 - Law Enforcement Training & Ed	10,107.61	-	10,107.61	OK
223 - Payment In Lieu	14,386.50	-	14,386.50	OK
224 - Local Coronavirus Relief Fund	763,570.87	763,570.87	-	OK
TOTAL SPECIAL REVENUE	**$ 13,056,496.87**	**$ 8,303,526.39**	**$ 4,752,970.48**	**OK**
DEBT SERVICE				
401 - Debt Service	$ 1,328,562.73	$ 1,051,217.10	$ 277,345.63	OK
402 - Street Bond	-	-	-	OK
TOTAL DEBT SERVICE	**$ 1,328,562.73**	**$ 1,051,217.10**	**$ 277,345.63**	**OK**
CAPITAL PROJECTS				
301 - Capital Improvements	$ 1,579,259.11	$ 331,750.78	$ 1,247,508.33	OK
302 - Bond Improvements	29,047.56	(12,911.71)	41,959.27	OK
303 - State Issue II Capital Improvements	31,831.32	-	31,831.32	OK
304 - Municipal Building Purchase	-	-	-	OK
305 - Courter Bridge Improvements	-	-	-	OK
306 - SR 310 TIF	777,321.45	113,515.00	663,806.45	OK
307 - Columbia Road Bridge Improvements	-	-	-	OK
308 - Capital Facilities	354,538.32	150,000.00	204,538.32	OK
TOTAL CAPITAL PROJECTS	**$ 2,771,997.76**	**$ 582,354.07**	**$ 2,189,643.69**	**OK**

SPECIAL ASSESSMENTS				
	$ -	$ -	$ -	OK
	-	-	-	OK
TOTAL SPECIAL ASSESSMENTS	**$ -**	**$ -**	**$ -**	**OK**
ENTERPRISE FUND				
601 - Water Utility	$ 2,334,682.87	$ 1,403,364.76	$ 931,318.11	OK
602 - Water Capital Improvements	3,156,839.80	984,985.61	2,171,854.19	OK
603 - Water Bond Improvements	1.06	-	1.06	OK
604 - Water Debt Service	644,055.85	589,490.00	54,565.85	OK
605 - Water Treatment Plant #2	0.38	-	0.38	OK
606 - Water Utility State Issue II (OPWC)	-	-	-	OK
651 - Sewer Utility	3,879,894.34	1,593,912.97	2,285,981.37	OK
652 - Sewer Capital Improvements	3,352,803.12	1,741,805.84	1,610,997.28	OK
653 - Sewer Bond Improvements	387.84	-	387.84	OK
654 - Sewer Debt Service	624,107.98	391,589.00	232,518.98	OK
655 - Oaks Assessment	35,217.33	21,264.00	13,953.33	OK
656 - Utility State Issue II (OPWC)	-	-	-	OK
TOTAL ENTERPRISE	**$ 14,027,990.57**	**$ 6,726,412.18**	**$ 7,301,578.39**	**OK**
INTERNAL FUNDS				
	$ -	$ -	$ -	OK
	-	-	-	OK
TOTAL INTERNAL	**$ -**	**$ -**	**$ -**	**OK**
FIDUCIARY FUNDS				
501 - Construction Account/Project Fund	$ 789,880.06	$ 650,000.00	$ 139,880.06	OK
502 - Fire Escrow Fund	107,964.50	102,000.00	5,964.50	OK
503 - Vendor Bond & Escrow	13,850.00	9,500.00	4,350.00	OK
504 - Police Evidence/Cash Seizure	18,553.46	-	18,553.46	OK
999 - Payroll Clearing Fund	32,305.62	-	32,305.62	OK
TOTAL FIDUCIARY	**$ 962,553.64**	**$ 761,500.00**	**$ 201,053.64**	**OK**

General Fund (101)

Revenue – The general fund had a 2020 revenue budget of approximately $1.87 million. On a full-year basis, the fund was credited with total revenue of approximately $2.14 million, which is about $272.9 thousand (14.62%) higher than budget. Total revenues for 2020 were $420.6 thousand (24.46%) higher than those collected in 2019. The primary driver of the significant year over year increase was the receipt of a $251.3 thousand rebate from BWC in December.

General Fund Revenue Budget by Source



General Fund Revenue Budget vs YTD Actual

	Property Tax	Inter-governmental	Service Charges	Fines & Forfeit.	Special Assmnts	Misc Other	Transfers & Advances
YTD Actual	$1,116,937	$285,148	$303,537	$61,226	$460	$355,460	$16,894
Budget	$1,115,000	$285,131	$301,150	$71,443	$500	$76,500	$17,000

The largest revenue source for the general fund is property taxes and which accounted for 59.73% of the 2020 general fund revenue budget. The 2020 budget for this category was projected to be $1.12 million and would have been down by $12.0 thousand (1.07%) when compared to 2019 full-year collections. During 2020, the general fund received $1.12 million in property tax revenues from the Licking County Treasurer (100.17% of budget). This total is down by $10.1 thousand (0.9%) when compared to the same 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 was $301.2 thousand (16.13% of budget). Through year-end, the city received $303.5 thousand (100.79% of budget) and was up by $21.8 thousand (7.74%) from FY 2019. The variance is primarily the result of increased franchise fee revenue received in 2020 (up $9.5 thousand, or 4.86%) and increased building license/permit fees (up $12.3 thousand, or 14.30%).

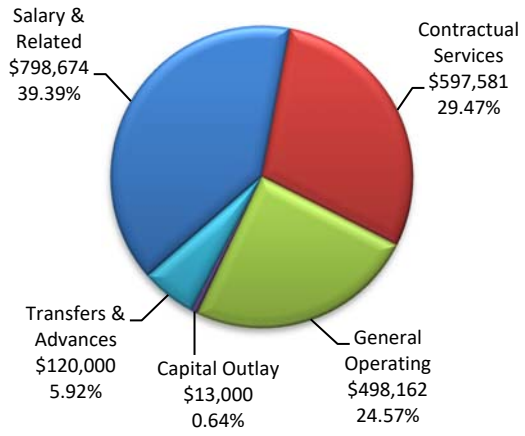
Intergovernmental revenue was the next major general fund revenue source. It reflects funding received by the city from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2020, it was projected to account for approximately $285.1 thousand (15.27% of total fund budget). This category consists of the following revenue items: local government distributions, property tax rollback/homestead exemption reimbursements from the state; electric utility income tax reimbursement; and cigarette/liquor taxes and fees. On a full-year basis, the fund received $285.1 thousand in this category (100.01% of budget) and was up by $114.2 thousand (66.78%) when compared to the same twelve-month period in 2019. The increase was primarily the result of higher local

government fund (LGF) revenues received in 2020 from the State of Ohio (up $34.0 thousand) and increased homestead/rollback reimbursements (up $82.3 thousand).

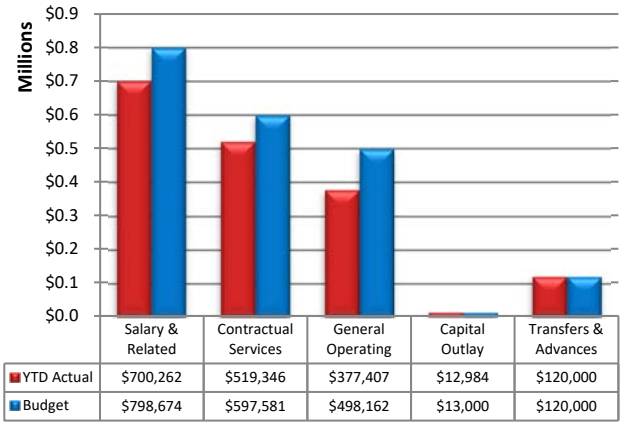
Fines and forfeitures revenue represent the other major revenue category for the general fund. The 2020 budget in this category was $71.4 thousand (3.83% of budget) and consists of fines and forfeitures generated by the operation of the city's Mayor's Court, as well as other state-generated fines. Through December 31, the city received $61.2 thousand in this category, which represented 85.70% of budget. Compared to the same twelve-month period in 2019, the total is down by $26.8 thousand, or 30.43%. 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 had a total appropriated expenditure budget for 2020 of approximately $2.03 million and spending in the fund in 2020 was well below that amount. Total spending through December 31 was approximately $1.50 million which is equal to 73.96% of the budget. Including encumbrances (e.g., purchase orders) of $230.5 thousand (but excluding transfers) in the total results in a total ratio equal to 84.41% of budget. Compared to the same full-year period in 2019 (and excluding transfers), the total is down by $36.0 thousand (2.55%). The decrease was primarily driven by reduced spending in all budget categories with the exception of General Operating, which was up by $27.3 thousand or 10.97%.

General Fund Expense Budget by Category



General Fund Spending Budget vs YTD Actual
(includes encumbrances)



	Salary & Related	Contractual Services	General Operating	Capital Outlay	Transfers & Advances
YTD Actual	$700,262	$519,346	$377,407	$12,984	$120,000
Budget	$798,674	$597,581	$498,162	$13,000	$120,000

Salaries, wages and other employee-related costs represented the largest expense category, with a 2020 budget of $798.7 thousand, or 39.39% of the general fund budget. Spending through December 31 (including encumbrances) was $700.3 thousand, or 87.68% of budget. The positive variance ($98.4 thousand below budget) was primarily the result of the open Mayor's Court Clerk, Human Resources and City Administrator positions in 2020, partially offset by the impact of a 27th pay period in 2020.

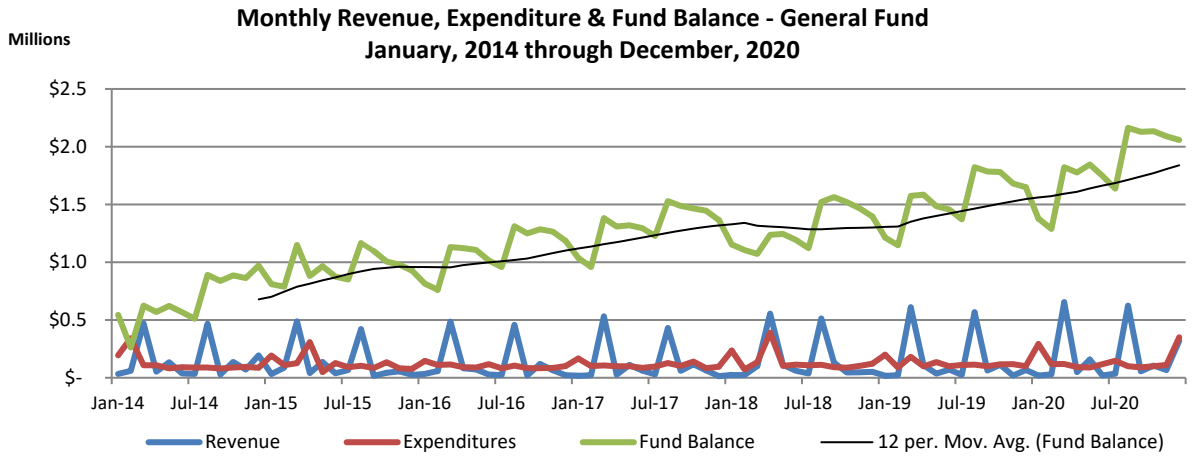
Contractual services is another major expense category in the General fund. The 2020 budget in this category was $597.6 thousand (29.47% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through December 30 was $419.3 thousand (70.16% of budget). Including encumbrances (e.g. purchase orders) of $100.1 thousand in the total, 86.91% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large 'chunks' to the vendors and

consultants when the services are provided. We monitored this category closely during 2020 to ensure that spending remained within budget.

General operating expenditures is another significant expense category in the general fund. It combined a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It had a 2020 budget of $498.2 thousand, or 24.57% of the fund's budget. Year to-date 2020 spending in this category is $277.5 thousand and is equal to 55.70% of budget. Including encumbrances in the calculation, the total spent or committed was $377.4 thousand, or 75.76% of budget. Spending in this category was up by $27.3 thousand (10.92%) from the same twelve-month period in 2019. The negative variance is primarily the result of the city paying $50.0 thousand in 2020 to settle the Fannin & Deagle lawsuit, partially offset by reduced purchases of supplies and materials.

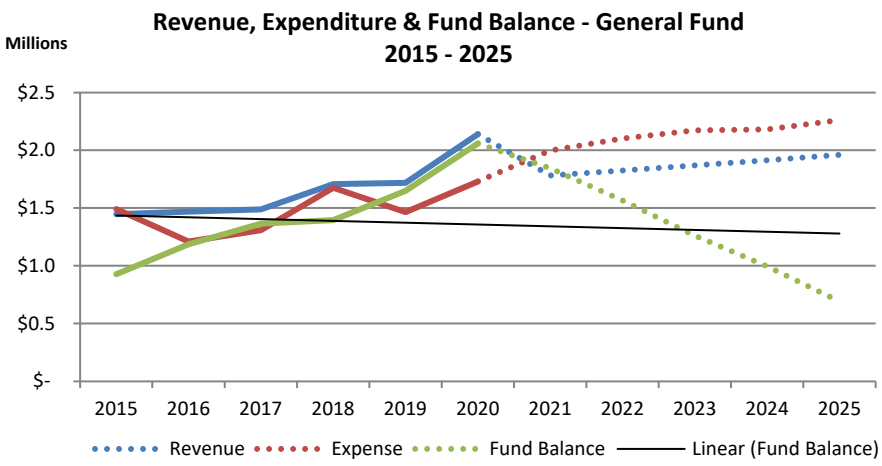
The approved 2020 budget in the general fund included $120,000 in interfund transfers to the Recreation (206) fund to provide additional funding for recreational programming. This is a significant increase from FY 2019 which had a total of $50,000 in interfund transfers, which included a $25,000 transfer 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 related revenues/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 any dotted lines representing 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 would have had the fund declining by $160.7 thousand (9.74%) if 100% of the projected revenue was collected and 100% of appropriations spent. However, the fund ended 2020 with an unencumbered fund balance of $2.06 million and was $570.4 better than projected. This was the result of actual revenues being nearly $273.0 thousand better than projections and spending ending the year $297.4 thousand below budget. 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 2016 through 2020 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 the 2016 - 2020 was less than revenue received, resulting in an increasing fund balance. The fund is projected to be unable to maintain this positive trend in 2021 as the current forecast calls for deficit spending in each future year through 2025. The result of this is a declining fund balance in all future years. This chart has been updated with the proposed 2021 budget data through 2025. Based upon the numbers, the fund balance is currently projected to be $692.0 thousand at the end of FY 2025 and would reflect a carryover balance ratio of 30.59% which is well within the 25-35% target range in the city's fund balance policy.

CITY OF PATASKALA, OHIO
DECEMBER 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	$ 1,116,937	$ 1,115,000	$ (1,937)	100.17%	$ 1,127,029	$ 1,032,000	$ (95,029)	109.21%	$ (10,092)	-0.90%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes		**$ 1,116,937**	**$ 1,115,000**	**$ (1,937)**	**100.17%**	**$ 1,127,029**	**$ 1,032,000**	**$ (95,029)**	**109.21%**	**$ (10,092)**	**-0.90%**
Intergovernmental	State-Shared Revenues	$ 285,148	$ 285,131	$ (17)	100.01%	$ 170,968	$ 202,900	$ 31,932	84.26%	$ 114,179	66.78%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental		**$ 285,148**	**$ 285,131**	**$ (17)**	**100.01%**	**$ 170,968**	**$ 202,900**	**$ 31,932**	**84.26%**	**$ 114,179**	**66.78%**
Charges for Service	General Government Fees	$ 98,096	$ 96,150	$ (1,946)	102.02%	$ 85,827	$ 68,300	$ (17,527)	125.66%	$ 12,269	14.30%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	205,441	205,000	(441)	100.22%	195,914	190,000	(5,914)	103.11%	9,527	4.86%
Total Charges for Service		**$ 303,537**	**$ 301,150**	**$ (2,387)**	**100.79%**	**$ 281,741**	**$ 258,300**	**$ (23,441)**	**109.08%**	**$ 21,796**	**7.74%**
Fines & Forfeitures	Mayor's Court	$ 61,226	$ 71,343	$ 10,117	85.82%	$ 88,011	$ 120,000	$ 31,989	73.34%	$ (26,785)	-30.43%
	Other Fines & Forfeitures	-	100	100	0.00%	-	500	500	0.00%	-	0.00%
Total Fines, Licenses & Permits		**$ 61,226**	**$ 71,443**	**$ 10,217**	**85.70%**	**$ 88,011**	**$ 120,500**	**$ 32,489**	**73.04%**	**$ (26,785)**	**-30.43%**
Special Assessments	Special Assessments	460	500	40	92.09%	239	2,500	2,261	9.56%	221	92.60%
Total Special Assessments		**$ 460**	**$ 500**	**$ 40**	**92.09%**	**$ 239**	**$ 2,500**	**$ 2,261**	**9.56%**	**$ 221**	**92.60%**
Other Sources	Investment Income	$ 27,356	$ 30,000	$ 2,644	91.19%	$ 34,711	$ 24,720	$ (9,991)	140.42%	$ (7,355)	-21.19%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	328,104	46,500	(281,604)	705.60%	16,410	16,500	90	99.46%	311,694	1899.38%
Total Other Sources		**$ 355,460**	**$ 76,500**	**$ (278,960)**	**464.65%**	**$ 51,121**	**$ 41,220**	**$ (9,901)**	**124.02%**	**$ 304,339**	**595.33%**
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		**$ 2,139,663**	**$ 1,866,724**	**$ (272,939)**	**114.62%**	**$ 1,719,110**	**$ 1,657,420**	**$ (61,690)**	**103.72%**	**$ 420,553**	**24.46%**
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		**$ 2,122,769**	**$ 1,849,724**	**$ (273,045)**	**114.76%**	**$ 1,719,110**	**$ 1,657,420**	**$ (61,690)**	**103.72%**	**$ 403,659**	**23.48%**

EXPENDITURE & ENCUMBRANCES	YTD 2020	2020 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2019	YTD 2020 H/(L) YTD 2019	% H/(L)
Salary & Related	$ 672,954	$ 798,674	$ 125,720	15.74%	$ 27,308	$ 98,412	12.32%	$ 682,553	$ (9,599)	-1.41%
Contractual Services	419,265	597,581	178,316	29.84%	100,081	78,235	13.09%	431,581	(12,316)	-2.85%
General Operating	277,478	498,162	220,685	44.30%	99,929	120,756	24.24%	250,151	27,327	10.92%
Capital Outlay	9,784	13,000	3,216	24.74%	3,200	16	0.13%	51,229	(41,445)	-80.90%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	120,000	120,000	-	0.00%	-	-	0.00%	50,000	70,000	140.00%
Grand Total Expenditures	**$ 1,499,481**	**$ 2,027,417**	**$ 527,937**	**26.04%**	**$ 230,517**	**$ 297,419**	**14.67%**	**$ 1,465,514**	**$ 33,967**	**2.32%**
Adjustments:										
- Interfund transfers & advances	$ (120,000)	$ (120,000)	$ -	0.00%	$ -	$ -	0.00%	$ (50,000)	$ (70,000)	140.00%
Total Adjustments	**$ (120,000)**	**$ (120,000)**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**	**$ (50,000)**	**$ (70,000)**	**140.00%**
Adjusted Grand Total Expenditures	**$ 1,379,481**	**$ 1,907,417**	**$ 527,937**	**27.68%**	**$ 230,517**	**$ 297,419**	**15.59%**	**$ 1,415,514**	**$ (36,033)**	**-2.55%**
Ending Fund Balance (based on non-adjusted expenditures)	**$ 2,289,899**	**$ 1,489,024**			**$ 2,059,382**			**$ 1,649,717**	**$ 640,182**	**38.81%**
		73.44%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	**$ 2,139,662.90**	**$ 1,866,724.00**	**$ (272,938.90)**	**$ 1,685,305.60**	**$ 181,418.40**
Taxes	**$ 1,116,937.20**	**$ 1,115,000.00**	**$ (1,937.20)**	**$ 1,060,188.00**	**$ 54,812.00**
Property Taxes	$ 1,116,937.20	$ 1,115,000.00	$ (1,937.20)	$ 1,060,188.00	$ 54,812.00
Intergovernmental	**$ 285,147.70**	**$ 285,131.00**	**$ (16.70)**	**$ 209,756.00**	**$ 75,375.00**
Grants & Loans	$ -	$ -	$ -	$ -	$ -
State-Shared Revenues	$ 285,147.70	$ 285,131.00	$ (16.70)	$ 209,756.00	$ 75,375.00
Charges for Service	**$ 303,537.03**	**$ 301,150.00**	**$ (2,387.03)**	**$ 263,300.00**	**$ 37,850.00**
General Government Fees	$ 98,096.18	$ 96,150.00	$ (1,946.18)	$ 73,300.00	$ 22,850.00
Other Service Charges	$ 205,440.85	$ 205,000.00	$ (440.85)	$ 190,000.00	$ 15,000.00
Fines & Forfeitures	**$ 61,226.29**	**$ 71,443.00**	**$ 10,216.71**	**$ 107,600.00**	**$ (36,157.00)**
Mayor's Court	$ 61,226.29	$ 71,343.00	$ 10,116.71	$ 107,500.00	$ (36,157.00)
Other Fines & Forfeitures	$ -	$ 100.00	$ 100.00	$ 100.00	$ -
Special Assessments	**$ 460.44**	**$ 500.00**	**$ 39.56**	**$ 2,500.00**	**$ (2,000.00)**
Special Assessments	$ 460.44	$ 500.00	$ 39.56	$ 2,500.00	$ (2,000.00)
Miscellaneous Revenue	**$ 355,460.45**	**$ 76,500.00**	**$ (278,960.45)**	**$ 41,961.60**	**$ 34,538.40**
Investment Income	$ 27,356.42	$ 30,000.00	$ 2,643.58	$ 25,461.60	$ 4,538.40
Other Miscellaneous Revenue	$ 328,104.03	$ 46,500.00	$ (281,604.03)	$ 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	**$ 2,139,662.90**	**$ 1,866,724.00**	**$ (272,938.90)**	**$ 1,685,305.60**	**$ 181,418.40**

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	**$ 1,499,480.66**	**$ 230,517.14**	**$ 2,027,417.27**	**$ 297,419.47**	**$ 1,812,896.00**	**$ 124,321.27**	**$ 90,200.00**
General Government	**$ 672,575.05**	**$ 119,424.26**	**$ 892,793.99**	**$ 100,794.68**	**$ 763,618.00**	**$ 70,575.99**	**$ 58,600.00**
Salary & Related	$ 384,510.25	$ 17,238.56	$ 440,597.73	$ 38,848.92	$ 422,866.00	$ 9,131.73	$ 8,600.00
Contractual Services	$ 184,767.45	$ 58,289.21	$ 264,166.14	$ 21,109.48	$ 216,650.00	$ 47,516.14	$ -
General Operating	$ 103,297.35	$ 43,896.49	$ 188,030.12	$ 40,836.28	$ 124,102.00	$ 13,928.12	$ 50,000.00
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Court & Legal	**$ 176,421.50**	**$ 21,041.91**	**$ 285,544.55**	**$ 88,081.14**	**$ 259,254.00**	**$ 26,290.55**	**$ -**
Salary & Related	$ 49,537.35	$ 3,136.39	$ 87,131.96	$ 34,458.22	$ 93,854.00	$ 1,277.96	$ (8,000.00)
Contractual Services	$ 125,192.52	$ 16,931.35	$ 189,760.09	$ 47,636.22	$ 157,100.00	$ 24,660.09	$ 8,000.00
General Operating	$ 1,691.63	$ 974.17	$ 8,652.50	$ 5,986.70	$ 8,300.00	$ 352.50	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Executive & Legislative	**$ 159,215.28**	**$ 12,172.14**	**$ 207,210.52**	**$ 35,823.10**	**$ 201,751.00**	**$ 2,509.52**	**$ 2,950.00**
Salary & Related	$ 143,125.00	$ 3,065.61	$ 156,230.50	$ 10,039.89	$ 152,301.00	$ 979.50	$ 2,950.00
Contractual Services	$ 3,287.70	$ 4,233.98	$ 9,500.00	$ 1,978.32	$ 9,500.00	$ -	$ -
General Operating	$ 12,802.58	$ 4,872.55	$ 41,480.02	$ 23,804.89	$ 39,950.00	$ 1,530.02	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Finance	**$ 70,256.89**	**$ 8,765.51**	**$ 110,280.23**	**$ 31,257.83**	**$ 104,101.00**	**$ 2,529.23**	**$ 3,650.00**
Salary & Related	$ 31,085.63	$ 2,178.92	$ 45,344.22	$ 12,079.67	$ 43,148.00	$ 1,346.22	$ 850.00
Contractual Services	$ 29,163.45	$ 4,549.12	$ 38,859.82	$ 5,147.25	$ 35,683.00	$ 376.82	$ 2,800.00
General Operating	$ 10,007.81	$ 2,037.47	$ 26,076.19	$ 14,030.91	$ 25,270.00	$ 806.19	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parks, Lands & Municipal Facilities	**$ 236,315.82**	**$ 67,425.07**	**$ 342,218.27**	**$ 38,477.38**	**$ 320,900.00**	**$ 21,318.27**	**$ -**
Salary & Related	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ 76,853.80	$ 16,076.89	$ 95,294.81	$ 2,364.12	$ 89,400.00	$ 5,894.81	$ -
General Operating	$ 149,678.32	$ 48,148.18	$ 233,923.46	$ 36,096.96	$ 218,500.00	$ 15,423.46	$ -
Capital Outlay	$ 9,783.70	$ 3,200.00	$ 13,000.00	$ 16.30	$ 13,000.00	$ -	$ -
Recreational Programming	**$ 64,696.12**	**$ 1,688.25**	**$ 69,369.71**	**$ 2,985.34**	**$ 68,272.00**	**$ 1,097.71**	**$ -**
Salary & Related	$ 64,696.12	$ 1,688.25	$ 69,369.71	$ 2,985.34	$ 68,272.00	$ 1,097.71	$ -
Transfers & Advances	**$ 120,000.00**	**$ -**	**$ 120,000.00**	**$ -**	**$ 95,000.00**	**$ -**	**$ 25,000.00**
Transfers & Advances	$ 120,000.00	$ -	$ 120,000.00	$ -	$ 95,000.00	$ -	$ 25,000.00
Grand Total	**$ 1,499,480.66**	**$ 230,517.14**	**$ 2,027,417.27**	**$ 297,419.47**	**$ 1,812,896.00**	**$ 124,321.27**	**$ 90,200.00**

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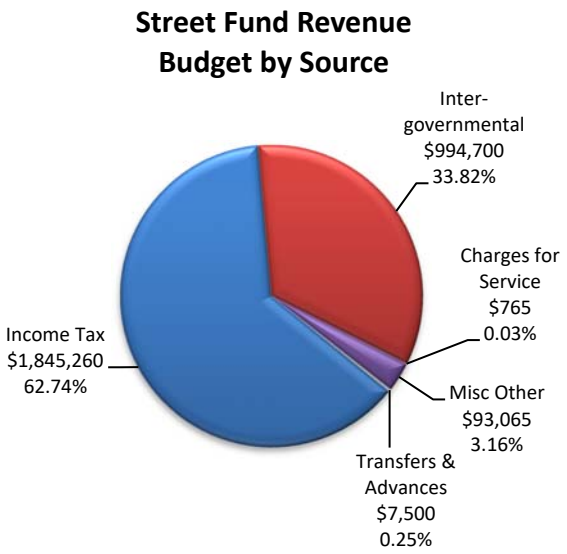
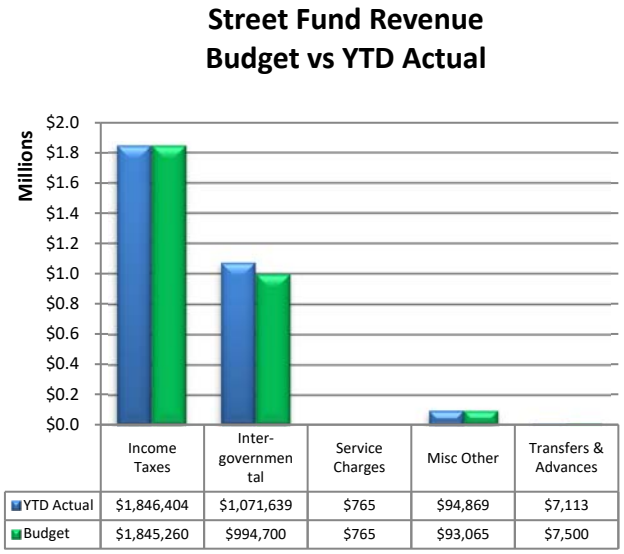
Street Fund (201)

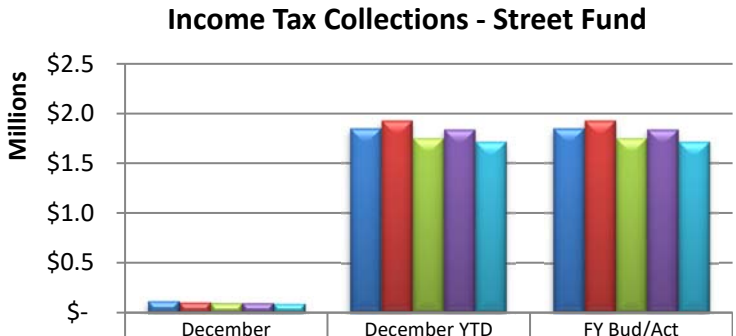
Revenue – The Street Fund had a 2020 revenue budget of approximately $2.94 million with the fund's primary revenue sources are income taxes and intergovernmental revenues. On a full-year basis, the Street fund was credited with total revenue of approximately $3.02 million, which reflects 102.7% of the full-year budget. Total full-year revenue was up by $26.3 thousand (0.88%) from the same twelve-month period in 2019.





	Income Taxes	Inter-governmental	Service Charges	Misc Other	Transfers & Advances
YTD Actual	$1,846,404	$1,071,639	$765	$94,869	$7,113
Budget	$1,845,260	$994,700	$765	$93,065	$7,500

Income tax collections in December were $115.6 thousand and represents 6.26% of the 2020 budget. Collections were up by $13.6 thousand (13.37%) when compared to the same period in 2019. Full-year income tax revenues credited to the fund were about $1.85 million and represent 100.06% of budget. In comparison, last year's collections through December 2019 were $1.92 million, a decrease of $78.0 thousand (4.05%) in 2020 from 2019.. 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 $186.6 thousand, while the higher level of total collections through December resulted in an increase of $108.5 thousand. The net impact of these variances is the overall decrease in fund revenue of $78.0 thousand. The fund is currently receiving a composite average of 29.97% of the 2020 income tax collections. 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 $98.5 thousand (5.63%) more in



	December	December YTD	FY Bud/Act
FY 2020	$115,576	$1,846,404	$1,845,260
FY 2019	$101,942	$1,924,422	$1,924,422
FY 2019 w/30.85%	$92,593	$1,747,934	$1,747,934
FY 2018	$96,019	$1,833,845	$1,833,845
FY 2018 w/30.85%	$89,659	$1,712,365	$1,712,365

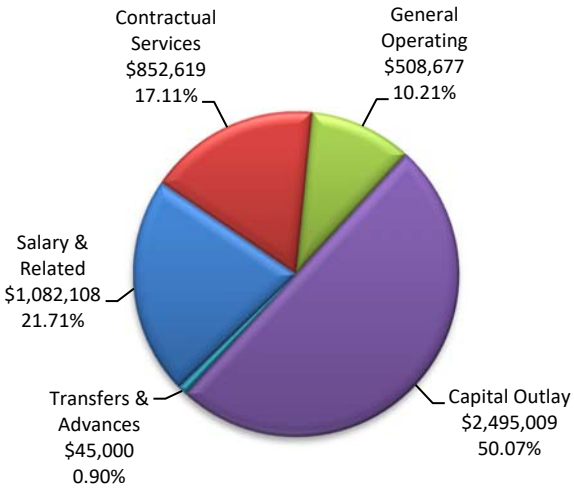
2020 than 2019 had the allocation rate not been changed, and collections would have been $134.0 thousand (7.83%) more than 2019 collections.

Intergovernmental revenues in the Street fund were budgeted at $994.7 thousand and represent 33.82% 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 full-year basis, the city received $1.07 million in this category (107.73% of budget) which was up by $167.3 thousand (18.50%) from the same twelve-month period in 2019. The driver of the increase was a $183.3 thousand (16.62%) increase in state gasoline excise tax revenues, partially offset by a $5.2 thousand reduction in motor vehicle registrations and a $10.8 thousand decline in Electric Utility net profits tax. The decline in vehicle registration revenue was not unanticipated, as the Ohio BMV shuttered their offices during the COVID-19 shutdown.

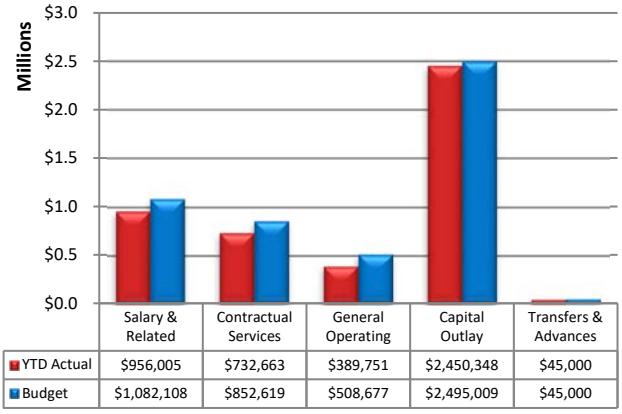
The other category, Other Sources, is budgeted at $93.1 thousand and represents only 3.16% of the total fund revenue budget. On a full-year basis, the city received $94.9 thousand (101.94% of budget), which is down by $70.2 thousand (42.52%) from the same twelve-month period in 2019.

Expenditures – The Street fund had a total appropriated expenditure budget for 2020 of approximately $4.98 million. Total spending through December 31 was $4.02 million and is equal to 80.65% of budget. The driver of the lower than anticipated spending rate is the result of reduced level of spending in all budget categories. Including encumbrances of $554.6 thousand in the total (but excluding transfers) results in total fund spending equal to 91.70% of budget. Compared to full-year 2019 (and excluding transfers), the total is up by $1.16 million (41.02%) and is due primarily to increased spending in all budget categories with the exception of General Operating, which was down by $1.2 thousand.

Street Fund
Expense Budget by Category



Street Fund Spending
Budget vs YTD Actual
(includes encumbrances)



	Salary & Related	Contractual Services	General Operating	Capital Outlay	Transfers & Advances
YTD Actual	$956,005	$732,663	$389,751	$2,450,348	$45,000
Budget	$1,082,108	$852,619	$508,677	$2,495,009	$45,000

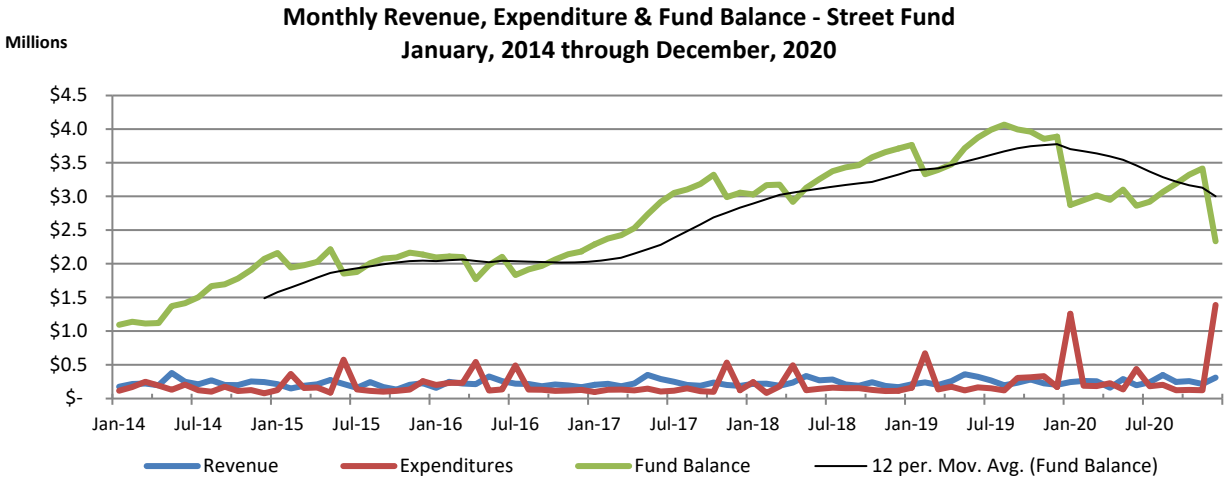
Spending on capital projects and equipment is the largest expense category in the Street Fund with a 2020 budget of $2.50 million, or 50.07% of the fund's budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. Spending through December 31 was $2.22 million, or 88.84% 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 $2.50 million, or 98.21% of budget.

Salaries, wages and other employee-related costs represents the next major expense category in the Street

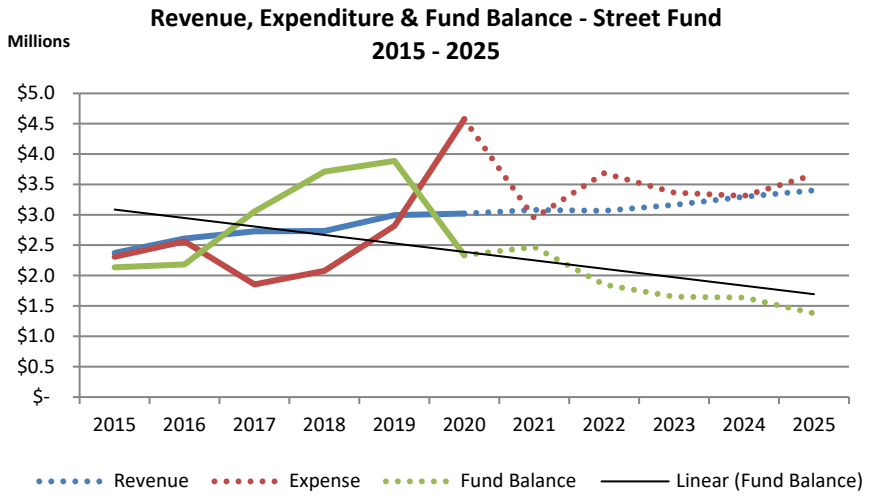
fund. The 2020 budget in this category was $1.08 million (21.71% of budget). Spending through December 31 was $956.0 thousand, or 88.35% of budget. The positive budget variance ($126.1 thousand below budget) was primarily the result of a currently unfilled budgeted positions (Crew Leader) and the rate differential paid due to the resignation of a long-term employee and a new hire employee. Spending in this category is up by $54.4 thousand (6.38%) from the level in 2019 and is the result of the city spending more on higher wage rates and a 27th pay period in 2020, 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 had a 2020 budget of $508.7 thousand, or 10.21% of the fund's budget. Spending through December 31 was $326.2 thousand, or 64.14% of budget. Including encumbrances in the calculation, total spending is $389.8.7 thousand, or 76.62% of the budget. Spending in this category is down by $1.2 thousand (0.36%) when compared to the same twelve-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 called for the fund balance is projected to decline by $2.13 million (54.76%) due to the many infrastructure improvement projects expected to be completed and invoices paid in 2020. However, with revenues ending the year on target and below-budget spending in 2020, the year-end carryover fund balance was $2.33 million. This balance represents a carryover ratio of 46.85% which is above the 25-35% target per city policy.



As you can see from chart at the top of the following page, which has been updated with the proposed 2021 budget data through 2025, the balance of the Street fund increased significantly from 2014 – 2019 but dramatically declined in 2020 due to increased approved capital spending. However, current projections also call for the fund balance to somewhat stabilize (although still declining) in 2021. From 2022 and beyond, the fund balance remains somewhat stable between $1.38 and $1.85 million.

CITY OF PATASKALA, OHIO
DECEMBER 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	1,846,404	1,845,260	(1,144)	100.06%	1,924,422	1,945,732	21,310	98.90%	(78,018)	-4.05%
Total Taxes		**$ 1,846,404**	**$ 1,845,260**	**$ (1,144)**	**100.06%**	**$ 1,924,422**	**$ 1,945,732**	**$ 21,310**	**98.90%**	**$ (78,018)**	**-4.05%**
Intergovernmental	State-Shared Revenues	$ 1,071,639	$ 994,700	$ (76,939)	107.73%	$ 904,349	$ 748,000	$ (156,349)	120.90%	$ 167,290	18.50%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental		**$ 1,071,639**	**$ 994,700**	**$ (76,939)**	**107.73%**	**$ 904,349**	**$ 748,000**	**$ (156,349)**	**120.90%**	**$ 167,290**	**18.50%**
Charges for Service	General Government Fees	$ 765	$ 765	$ -	100.00%	$ 705	$ -	$ (705)	100.00%	$ 60	8.51%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service		**$ 765**	**$ 765**	**$ -**	**100.00%**	**$ 705**	**$ -**	**$ (705)**	**100.00%**	**$ 60**	**8.51%**
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	$ 52,782	$ 51,018	$ (1,764)	103.46%	$ 89,980	$ 53,703	$ (36,277)	167.55%	$ (37,198)	-41.34%
	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	42,087	42,047	(40)	100.10%	75,078	30,000	(45,078)	250.26%	(32,991)	-43.94%
Total Other Sources		**$ 94,869**	**$ 93,065**	**$ (1,804)**	**101.94%**	**$ 165,058**	**$ 83,703**	**$ (81,355)**	**197.19%**	**$ (70,189)**	**-42.52%**
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		**$ 3,020,790**	**$ 2,941,290**	**$ (79,500)**	**102.70%**	**$ 2,994,534**	**$ 2,777,435**	**$ (217,099)**	**107.82%**	**$ 26,256**	**0.88%**
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		**$ 3,013,677**	**$ 2,933,790**	**$ (79,887)**	**102.72%**	**$ 2,994,534**	**$ 2,777,435**	**$ (217,099)**	**107.82%**	**$ 19,143**	**0.64%**

EXPENDITURE & ENCUMBRANCES	YTD 2020	2020 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2019	YTD 2020 H/(L) YTD 2019	% H/(L)
Salary & Related	$ 907,426	$ 1,082,108	$ 174,681	16.14%	$ 48,579	$ 126,103	11.65%	$ 852,981	$ 54,445	6.38%
Contractual Services	523,876	852,619	328,743	38.56%	208,787	119,955	14.07%	498,477	25,399	5.10%
General Operating	326,242	508,677	182,435	35.86%	63,509	118,926	23.38%	327,417	(1,175)	-0.36%
Capital Outlay	2,216,668	2,495,009	278,341	11.16%	233,680	44,661	1.79%	1,139,415	1,077,254	94.54%
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	**$ 4,019,213**	**$ 4,983,413**	**$ 964,200**	**19.35%**	**$ 554,555**	**$ 409,645**	**8.22%**	**$ 2,818,290**	**$ 1,200,923**	**42.61%**
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	**$ 3,974,213**	**$ 4,938,413**	**$ 964,200**	**19.52%**	**$ 554,555**	**$ 409,645**	**8.30%**	**$ 2,818,290**	**$ 1,155,923**	**41.02%**
Ending Fund Balance (based on non-adjusted expenditures)	**$ 2,889,341**	**$ 1,845,641**			**$ 2,334,787**			**$ 3,887,764**	**$ (998,423)**	**-25.68%**
		37.04%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	**$ 3,020,790.10**	**$ 2,941,290.00**	**$ (79,500.10)**	**$ 3,071,381.50**	**$ (130,091.50)**
Taxes	**$ 1,846,404.04**	**$ 1,845,260.00**	**$ (1,144.04)**	**$ 1,873,534.00**	**$ (28,274.00)**
Income Taxes	$ 1,846,404.04	$ 1,845,260.00	$ (1,144.04)	$ 1,873,534.00	$ (28,274.00)
Intergovernmental	**$ 1,071,638.69**	**$ 994,700.00**	**$ (76,938.69)**	**$ 1,116,829.50**	**$ (122,129.50)**
Grants & Loans	$ -	$ -	$ -	$ -	$ -
State-Shared Revenues	$ 1,071,638.69	$ 994,700.00	$ (76,938.69)	$ 1,116,829.50	$ (122,129.50)
Charges for Service	**$ 765.00**	**$ 765.00**	**$ -**	**$ -**	**$ 765.00**
General Government Fees	$ 765.00	$ 765.00	$ -	$ -	$ 765.00
Miscellaneous Revenue	**$ 94,869.25**	**$ 93,065.00**	**$ (1,804.25)**	**$ 81,018.00**	**$ 12,047.00**
Investment Income	$ 52,782.17	$ 51,018.00	$ (1,764.17)	$ 51,018.00	$ -
Other Miscellaneous Revenue	$ 42,087.08	$ 42,047.00	$ (40.08)	$ 30,000.00	$ 12,047.00
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	**$ 3,020,790.10**	**$ 2,941,290.00**	**$ (79,500.10)**	**$ 3,071,381.50**	**$ (130,091.50)**

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
201 - Street Fund	**$ 4,019,212.82**	**$ 554,554.65**	**$ 4,983,412.94**	**$ 409,645.47**	**$ 3,553,005.00**	**$ 1,420,057.94**	**$ 10,350.00**
General Government	**$ 377,509.61**	**$ 141,426.17**	**$ 607,625.74**	**$ 88,689.96**	**$ 514,412.00**	**$ 172,238.74**	**$ (79,025.00)**
Salary & Related	$ 58,784.05	$ 3,021.56	$ 82,994.08	$ 21,188.47	$ 79,912.00	$ 2,107.08	$ 975.00
Contractual Services	$ 318,075.58	$ 138,241.75	$ 523,131.66	$ 66,814.33	$ 433,000.00	$ 170,131.66	$ (80,000.00)
General Operating	$ 649.98	$ 162.86	$ 1,500.00	$ 687.16	$ 1,500.00	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Court & Legal	**$ 39,342.00**	**$ 10,658.00**	**$ 52,000.00**	**$ 2,000.00**	**$ 49,500.00**	**$ 2,500.00**	**$ -**
Salary & Related	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ 39,342.00	$ 10,658.00	$ 52,000.00	$ 2,000.00	$ 49,500.00	$ 2,500.00	$ -
Finance	**$ 180,711.28**	**$ 12,024.79**	**$ 221,643.40**	**$ 28,907.33**	**$ 210,831.00**	**$ 1,262.40**	**$ 9,550.00**
Salary & Related	$ 73,448.40	$ 2,294.86	$ 88,234.32	$ 12,491.06	$ 86,357.00	$ 727.32	$ 1,150.00
Contractual Services	$ 12,649.49	$ 9,569.87	$ 24,184.82	$ 1,965.46	$ 15,383.00	$ 401.82	$ 8,400.00
General Operating	$ 94,613.39	$ 160.06	$ 109,224.26	$ 14,450.81	$ 109,091.00	$ 133.26	$ -
Parks, Lands & Municipal Facilities	**$ 10,658.40**	**$ 7,088.05**	**$ 25,431.45**	**$ 7,685.00**	**$ 24,000.00**	**$ 1,431.45**	**$ -**
Contractual Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Operating	$ 10,658.40	$ 7,088.05	$ 25,431.45	$ 7,685.00	$ 24,000.00	$ 1,431.45	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Service	**$ 3,365,991.53**	**$ 383,357.64**	**$ 4,031,712.35**	**$ 282,363.18**	**$ 2,754,262.00**	**$ 1,242,625.35**	**$ 34,825.00**
Salary & Related	$ 775,193.79	$ 43,262.18	$ 910,879.27	$ 92,423.30	$ 916,462.00	$ 21,917.27	$ (27,500.00)
Contractual Services	$ 153,809.24	$ 50,317.82	$ 253,302.75	$ 49,175.69	$ 229,500.00	$ 23,802.75	$ -
General Operating	$ 220,320.29	$ 56,097.59	$ 372,521.33	$ 96,103.45	$ 358,500.00	$ 14,021.33	$ -
Capital Outlay	$ 2,216,668.21	$ 233,680.05	$ 2,495,009.00	$ 44,660.74	$ 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	**$ 4,019,212.82**	**$ 554,554.65**	**$ 4,983,412.94**	**$ 409,645.47**	**$ 3,553,005.00**	**$ 1,420,057.94**	**$ 10,350.00**

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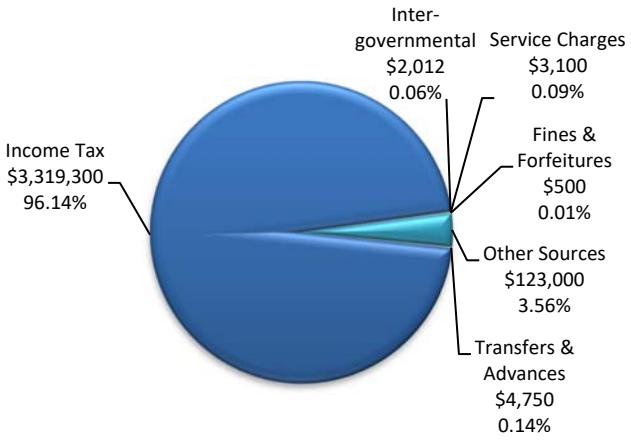
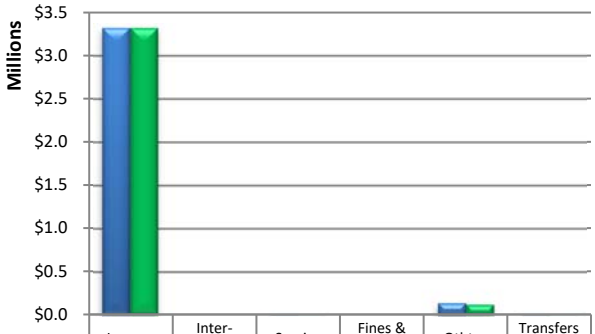
Police Fund (208)

Revenue – The fund's primary revenue sources are income taxes and other sources, and it had a 2020 total revenue budget of $3.45 million. On a full-year basis, the Police Fund was credited with total revenue of approximately $3.47 million, which represents 100.49% of budget. Total FY 2020 revenue was $319.0 thousand (10.12%) higher than that collected during the same twelve-month period in 2019. The primary reason for the increase was the result of increased income tax collections in 2020.

Police Fund Revenue Budget by Source



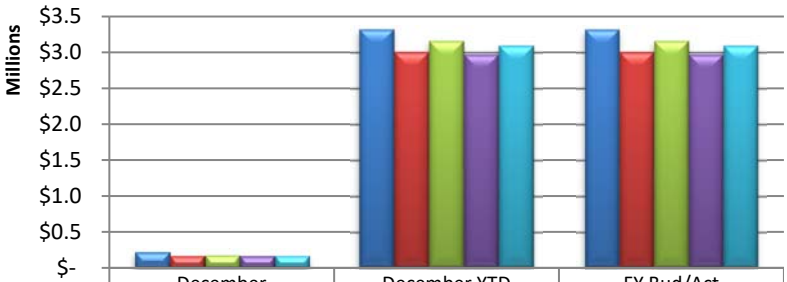
Police Fund Revenue Budget vs YTD Actual



	Income Taxes	Inter-governmental	Service Charges	Fines & Forfeitures	Othter Sources	Transfers & Advances
YTD Actual	$3,320,788	$2,012	$3,458	$175	$138,890	$4,411
Budget	$3,319,300	$2,012	$3,100	$500	$123,000	$4,750

Income tax collections in December were $209.3 thousand and were up by $50.2 thousand (31.53%) when compared to the same period in 2019. Full-year 2020 income tax revenues credited to the fund were approximately $3.32 million and represent 100.04% of budget. In comparison, last year's collections through December 2019 were $3.0 million. This reflects an increase of $317.5 thousand (10.57%) from 2020. 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 $211.3 thousand, and the total overall higher level of collections in 2020 resulted in an increase of $106.2 thousand. The net impact of these variances is the overall increase in fund revenue of $317.5 thousand. The fund is currently receiving a composite allocation rate of 54.15% of total income tax collections. 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 $163.2

Income Tax Collections - Police Fund



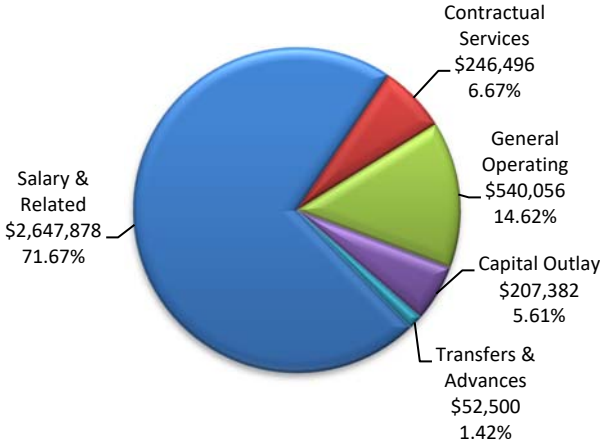
	December	December YTD	FY Bud/Act
FY 2020	$209,260	$3,320,788	$3,319,300
FY 2019	$159,092	$3,003,265	$3,003,265
FY 2019 w/54.15%	$167,266	$3,157,578	$3,157,579
FY 2018	$155,545	$2,970,688	$2,970,688
FY 2018 w/54.15%	$161,965	$3,093,296	$3,093,296

thousand (5.17%) more in 2020 than 2019 had the allocation rate not been changed, and collections would have been $227.5 thousand (7.35%) higher than 2018 collections.

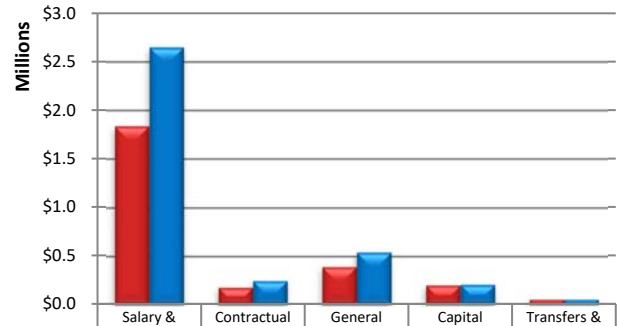
The other significant revenue category, Other Sources, is budgeted at $123.0 thousand, and represents 3.56% of the total fund revenue budget. On a full-year basis the city received $138.9 thousand (112.9% of budget) and is up by $18.6 thousand (15.47%) from the same twelve-month period in 2019. The increased 2020 revenue is the result of: (1) net increase of $13.6 thousand in BWC refunds in 2020; (2) $10.5 thousand in insurance settlement from cruiser damaged in an accident; (3) RITA retainer rebate (up $3.1 thousand); and (4) Sec. 125 FSA program refund (up $3.5 thousand); partially offset by one-time donations of $7.9 thousand in 2019 not repeated in 2020 and investment income (down $6.6 thousand, or 14.54%).

Expenditures – The Police fund had a total appropriated expenditure budget for 2020 of approximately $3.69 million. Total spending through December 31 was approximately $2.46 million and is equal to 66.69% of budget. Including encumbrances (e.g., purchase orders) of $190.6 thousand in the total results in total spending equal to 71.85% of budget. Compared to the same twelve-month period in 2019 (and excluding transfers), the total is down by $315.9 thousand (11.58%) and was due to $671.1 thousand in CARES Act funding reimbursements in the Salary & Related category, partially offset by increased spending in the Contractual Services and Capital Outlay budget categories.

Police Fund
Expense Budget by Category



Police Fund Spending
Budget vs YTD Actual
(includes encumbrances)



	Salary & Related	Contractual Services	General Operating	Capital Outlay	Transfers & Advances
YTD Actual	$1,834,393	$176,123	$389,945	$201,311	$52,500
Budget	$2,647,878	$246,496	$540,056	$207,382	$52,500

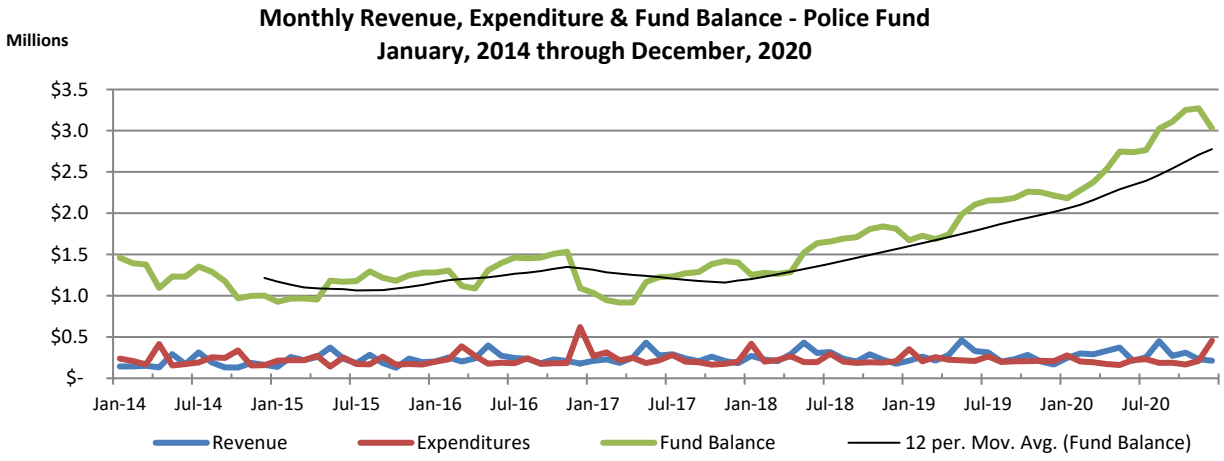
Salaries, wages and other employee-related costs represent the largest expense category with a 2020 budget of $2.65 million, or 71.67% of the fund's budget. Spending through December 31 was $1.83 million, or 69.28% of budget. The positive budget variance ($813.5 thousand under budget) is primarily the result of approximately $670 thousand in CARES Act reimbursements, open positions and the reduced cost of health insurance/other fringe benefits; partly offset by increased rate of pay for officers and sergeants and a 27th pay period in 2020. Spending in this category is down by $427.4 thousand (19.57%) from the level in 2019.

General operating expenditures is the next major expense category in the Police fund. It combined a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It had a 2020 budget of $540.1 thousand, or 14.62% of the total fund expenditure budget. Full-year spending in this category was $389.9 thousand, or 72.20% of budget and is down by $30.0 thousand (8.25%) from the same twelve-month period in 2019.

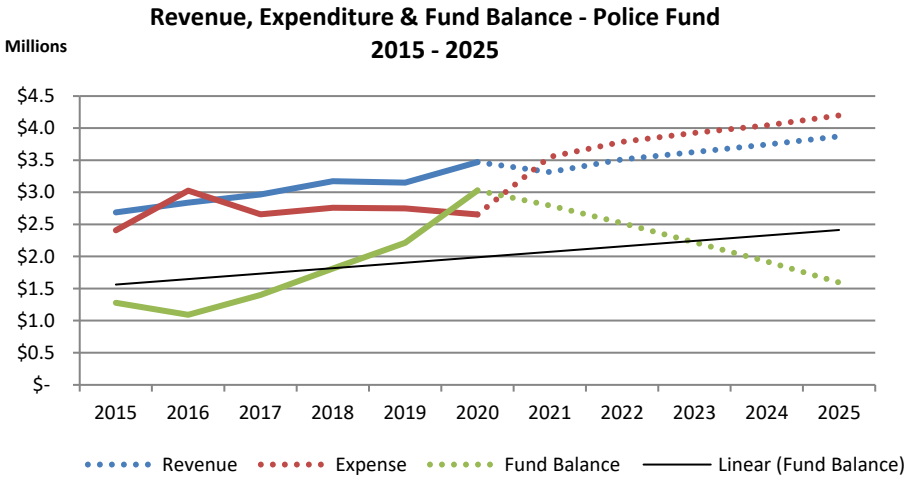
Spending on capital equipment is another significant expense category in the Police fund. The 2020 budget in this category was $207.4 thousand (5.61% of budget) and provided funding for the acquisition of Police cruisers, law enforcement-related equipment and other capital improvements. Full-year spending in this category (including encumbrances) is $201.3 thousand (97.07% of budget) and is up by $114.9 thousand (219.54%) from the same twelve-month period in 2019. The variance is the result of the number of replacement cruisers purchased.

The approved 2020 budget in the Police fund included interfund transfers totaling $52.5 thousand. The purpose of the transfer was to provide funding to the Debt Service (401) fund to meet the department's financial obligations on the LGIF loan for the construction of the MARCS tower 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 called for the balance to decline in starting in 2020 and continuing to do so through 2025 (see chart on the bottom of the previous page). However, the fund ended the year at a balance of $3.03 million or $1.06 million better than projected. The carryover balance reflects a reserve ratio of 77.98%. The chart has been updated with the approved 2021 budget data through 2025.

CITY OF PATASKALA, OHIO
DECEMBER 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	3,320,788	3,319,300	(1,488)	100.04%	3,003,265	3,036,521	33,256	98.90%	317,523	10.57%
Total Taxes		**$ 3,320,788**	**$ 3,319,300**	**$ (1,488)**	**100.04%**	**$ 3,003,265**	**$ 3,036,521**	**$ 33,256**	**98.90%**	**$ 317,523**	**10.57%**
Intergovernmental	State-Shared Revenues	$ -	$ -	$ -	0.00%	$ 16,886	$ 9,000	$ (7,886)	187.62%	$ (16,886)	-100.00%
	Grants & Loans	2,012	2,012	1	99.98%	-	-	-	0.00%	2,012	100.00%
	Other Intergovernmental	-	-	-	0.00%	100	16,689	16,589	0.60%	(100)	-100.00%
Total Intergovernmental		**$ 2,012**	**$ 2,012**	**$ 1**	**99.98%**	**$ 16,986**	**$ 25,689**	**$ 8,703**	**66.12%**	**$ (14,974)**	**-88.16%**
Charges for Service	General Government Fees	$ 3,458	$ 3,100	$ (358)	111.55%	$ 9,889	$ 9,100	$ (789)	108.67%	$ (6,431)	-65.03%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service		**$ 3,458**	**$ 3,100**	**$ (358)**	**111.55%**	**$ 9,889**	**$ 9,100**	**$ (789)**	**108.67%**	**$ (6,431)**	**-65.03%**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	$ -	0.00%
	Other Fines & Forfeitures	175	500	325	35.00%	310	500	190	62.00%	(135)	-43.55%
Total Fines, Licenses & Permits		**$ 175**	**$ 500**	**$ 325**	**35.00%**	**$ 310**	**$ 500**	**$ 190**	**62.00%**	**$ (135)**	**-43.55%**
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments		**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**0.00%**
Other Sources	Investment Income	$ 38,842	$ 37,500	$ (1,342)	103.58%	$ 45,452	$ 16,350	$ (29,102)	277.99%	$ (6,610)	-14.54%
	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	100,049	85,500	(14,549)	117.02%	74,833	76,000	1,167	98.46%	25,215	33.70%
Total Other Sources		**$ 138,890**	**$ 123,000**	**$ (15,890)**	**112.92%**	**$ 120,285**	**$ 92,350**	**$ (27,935)**	**130.25%**	**$ 18,605**	**15.47%**
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		**$ 3,469,734**	**$ 3,452,662**	**$ (17,072)**	**100.49%**	**$ 3,150,734**	**$ 3,164,160**	**$ 13,426**	**99.58%**	**$ 319,000**	**10.12%**
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		**$ 3,465,323**	**$ 3,447,912**	**$ (17,411)**	**100.50%**	**$ 3,150,734**	**$ 3,164,160**	**$ 13,426**	**99.58%**	**$ 314,589**	**9.98%**

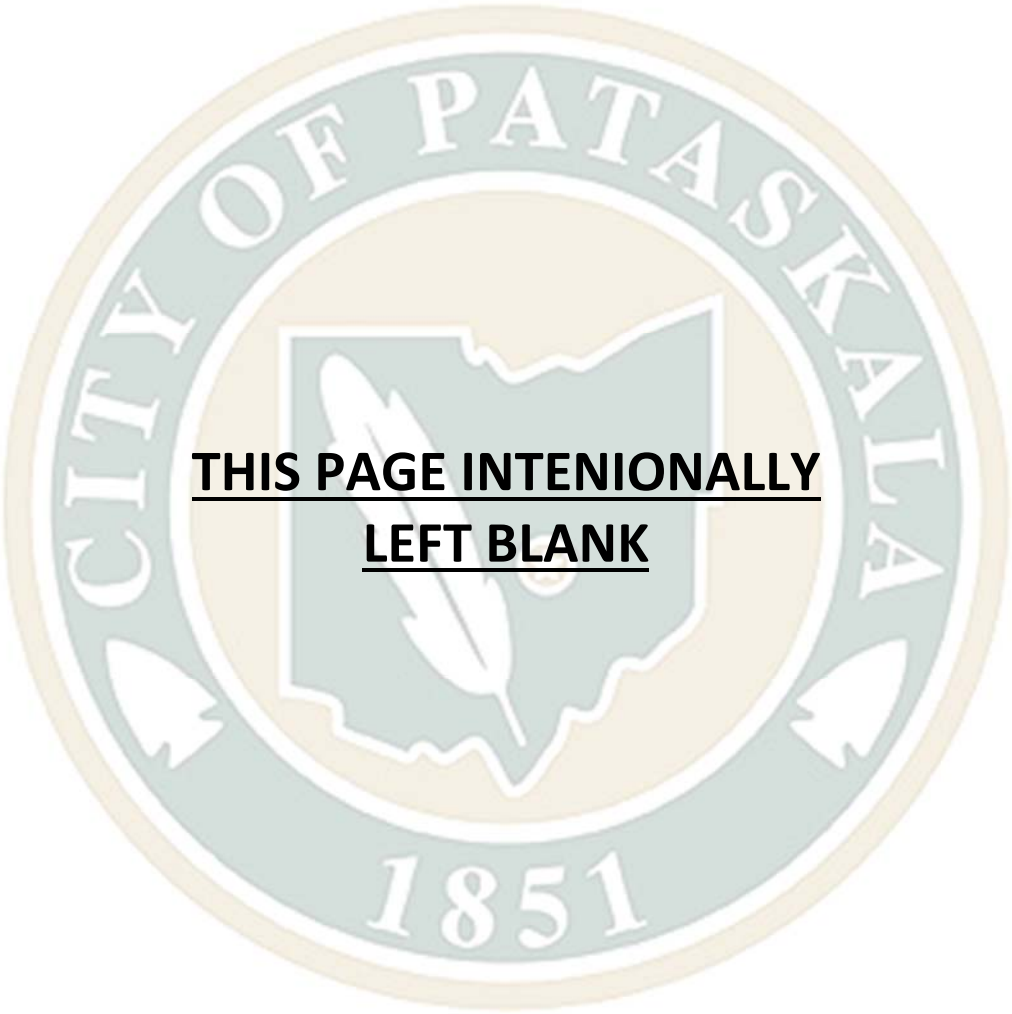
EXPENDITURE & ENCUMBRANCES	YTD 2020	2020 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2019	YTD 2020 H/(L) YTD 2019	% H/(L)
Salary & Related	$ 1,756,452	$ 2,647,878	$ 891,426	33.67%	$ 77,941	$ 813,485	30.72%	$ 2,183,887	$ (427,435)	-19.57%
Contractual Services	153,530	246,496	92,966	37.72%	22,593	70,373	28.55%	126,883	26,646	21.00%
General Operating	333,939	540,056	206,116	38.17%	56,006	150,110	27.80%	363,972	(30,033)	-8.25%
Capital Outlay	167,250	207,382	40,132	19.35%	34,061	6,071	2.93%	52,341	114,909	219.54%
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	**$ 2,463,671**	**$ 3,694,312**	**$ 1,230,640**	**33.31%**	**$ 190,601**	**$ 1,040,039**	**28.15%**	**$ 2,749,584**	**$ (285,912)**	**-10.40%**
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	**$ 2,411,171**	**$ 3,641,812**	**$ 1,230,640**	**33.79%**	**$ 190,601**	**$ 1,040,039**	**28.56%**	**$ 2,727,084**	**$ (315,912)**	**-11.58%**
Ending Fund Balance (based on non-adjusted expenditures)	**$ 3,219,928**	**$ 1,972,216**			**$ 3,029,327**			**$ 2,213,866**	**$ 1,006,063**	**45.44%**
		53.39%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	**$ 3,469,734.02**	**$ 3,452,662.00**	**$ (17,072.02)**	**$ 3,463,925.50**	**$ (11,263.50)**
Taxes	**$ 3,320,788.06**	**$ 3,319,300.00**	**$ (1,488.06)**	**$ 3,340,174.00**	**$ (20,874.00)**
Income Taxes	$ 3,320,788.06	$ 3,319,300.00	$ (1,488.06)	$ 3,340,174.00	$ (20,874.00)
Intergovernmental	**$ 2,011.50**	**$ 2,012.00**	**$ 0.50**	**$ 25,889.00**	**$ (23,877.00)**
Grants & Loans	$ 2,011.50	$ 2,012.00	$ 0.50	$ -	$ 2,012.00
Other Intergovernmental	$ -	$ -	$ -	$ 16,689.00	$ (16,689.00)
State-Shared Revenues	$ -	$ -	$ -	$ 9,200.00	$ (9,200.00)
Charges for Service	**$ 3,458.15**	**$ 3,100.00**	**$ (358.15)**	**$ 9,100.00**	**$ (6,000.00)**
General Government Fees	$ 3,458.15	$ 3,100.00	$ (358.15)	$ 9,100.00	$ (6,000.00)
Other Service Charges	$ -	$ -	$ -	$ -	$ -
Fines & Forfeitures	**$ 175.00**	**$ 500.00**	**$ 325.00**	**$ 500.00**	**$ -**
Other Fines & Forfeitures	$ 175.00	$ 500.00	$ 325.00	$ 500.00	$ -
Miscellaneous Revenue	**$ 138,890.17**	**$ 123,000.00**	**$ (15,890.17)**	**$ 88,262.50**	**$ 34,737.50**
Investment Income	$ 38,841.51	$ 37,500.00	$ (1,341.51)	$ 12,262.50	$ 25,237.50
Other Miscellaneous Revenue	$ 100,048.66	$ 85,500.00	$ (14,548.66)	$ 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	**$ 3,469,734.02**	**$ 3,452,662.00**	**$ (17,072.02)**	**$ 3,463,925.50**	**$ (11,263.50)**

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	**$ 2,463,671.30**	**$ 190,601.04**	**$ 3,694,311.69**	**$ 1,040,039.35**	**$ 3,458,121.00**	**$ 157,240.69**	**$ 78,950.00**
General Government	**$ 54,713.44**	**$ 2,527.79**	**$ 135,035.79**	**$ 77,794.56**	**$ 134,228.00**	**$ 807.79**	**$ -**
Salary & Related	$ -	$ -	$ 6,728.00	$ 6,728.00	$ 6,728.00	$ -	$ -
Contractual Services	$ 54,323.44	$ 2,507.79	$ 118,307.79	$ 61,476.56	$ 117,500.00	$ 807.79	$ -
General Operating	$ 390.00	$ 20.00	$ 10,000.00	$ 9,590.00	$ 10,000.00	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Court & Legal	**$ 48,516.17**	**$ 3,491.83**	**$ 52,008.00**	**$ -**	**$ 49,500.00**	**$ 2,508.00**	**$ -**
Salary & Related	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ 48,516.17	$ 3,491.83	$ 52,008.00	$ -	$ 49,500.00	$ 2,508.00	$ -
Finance	**$ 255,994.86**	**$ 11,921.17**	**$ 305,760.41**	**$ 37,844.38**	**$ 294,850.00**	**$ 1,260.41**	**$ 9,650.00**
Salary & Related	$ 73,555.23	$ 2,292.86	$ 88,332.32	$ 12,484.23	$ 86,357.00	$ 725.32	$ 1,250.00
Contractual Services	$ 12,879.64	$ 9,468.27	$ 24,184.82	$ 1,836.91	$ 15,383.00	$ 401.82	$ 8,400.00
General Operating	$ 169,559.99	$ 160.04	$ 193,243.27	$ 23,523.24	$ 193,110.00	$ 133.27	$ -
Parks, Lands & Municipal Facilities	**$ 36,521.27**	**$ 15,532.05**	**$ 93,033.32**	**$ 40,980.00**	**$ 90,100.00**	**$ 2,933.32**	**$ -**
Contractual Services	$ 18,319.80	$ 4,660.20	$ 27,100.00	$ 4,120.00	$ 27,100.00	$ -	$ -
General Operating	$ 18,201.47	$ 10,871.85	$ 65,933.32	$ 36,860.00	$ 63,000.00	$ 2,933.32	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Police	**$ 2,015,425.56**	**$ 157,128.20**	**$ 3,055,974.17**	**$ 883,420.41**	**$ 2,866,943.00**	**$ 149,731.17**	**$ 39,300.00**
Salary & Related	$ 1,682,897.01	$ 75,648.33	$ 2,552,817.79	$ 794,272.45	$ 2,412,103.00	$ 48,414.79	$ 92,300.00
Contractual Services	$ 19,490.64	$ 2,464.67	$ 24,895.31	$ 2,940.00	$ 26,400.00	$ 495.31	$ (2,000.00)
General Operating	$ 145,787.93	$ 44,954.08	$ 270,879.07	$ 80,137.06	$ 296,998.00	$ 8,881.07	$ (35,000.00)
Capital Outlay	$ 167,249.98	$ 34,061.12	$ 207,382.00	$ 6,070.90	$ 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	**$ 2,463,671.30**	**$ 190,601.04**	**$ 3,694,311.69**	**$ 1,040,039.35**	**$ 3,458,121.00**	**$ 157,240.69**	**$ 78,950.00**



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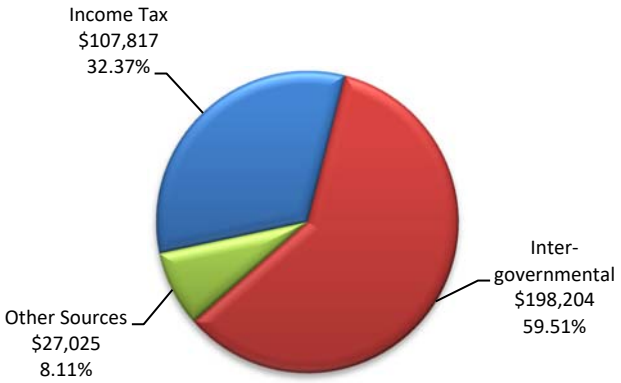
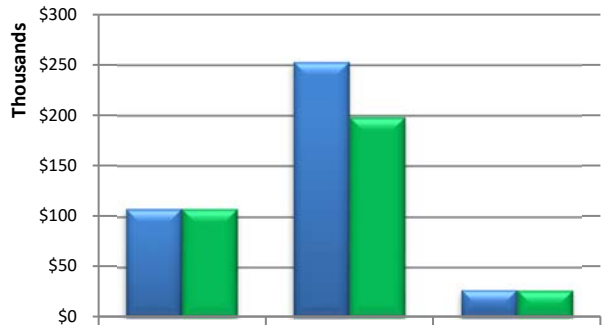
Capital Improvements Fund (301)

Revenue – The Capital Improvements Fund had a 2020 revenue budget of approximately $333.0 thousand with the fund's primary revenue sources being income taxes, intergovernmental revenues and other sources. On a full-year basis, the Capital Improvements fund was credited with total revenue of approximately $388.7 thousand (116.7% of budget), which is $208.3 thousand (34.89%) lower than that collected in 2019. The primary cause of the decline was reduced income tax collections, partially offset by increased grant/loan revenues. Excluding the impact of $253.2 thousand in grant/loan from the equation results in a collection rate of 100.48% of budget. The fund received 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



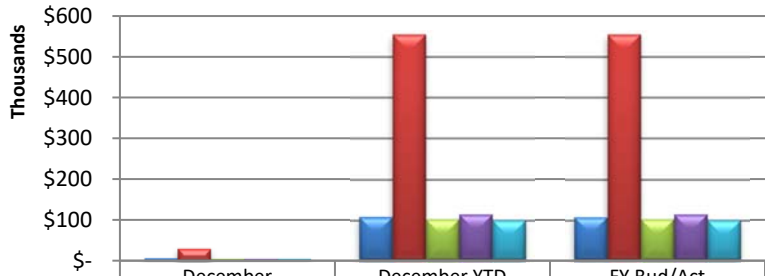
Capital Improvements Fund Revenue Budget vs YTD Actual



	Income Taxes	Inter-governmental	Misc Other
YTD Actual	$107,872	$253,199	$27,618
Budget	$107,817	$198,204	$27,025

In 2020, other than $48.0 thousand in ODNR grant funding for the Karr Park improvements project and $150.0 thousand in other grant funding, income taxes are the primary external revenue source for the Capital Improvements fund. Income tax collections in December were $6.9 thousand and represent 6.40% of the 2020 budget. Collections are down by $22.4 thousand (76.48%) when compared to the same period in 2019. Full-year income tax revenues credited to the fund were $107.9 thousand (100.05% of budget) and were $446.1 thousand lower than the $554 thousand collected in 2019. 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 $477.7 thousand and the total overall higher level of collections through November resulted in an increase of $31.6 thousand. The net impact of these variances is the overall decrease in fund revenue of $446.1 thousand. The green and light blue bars in the chart at the bottom of the previous page reflect the

Income Tax Collections
Capital Improvements Fund

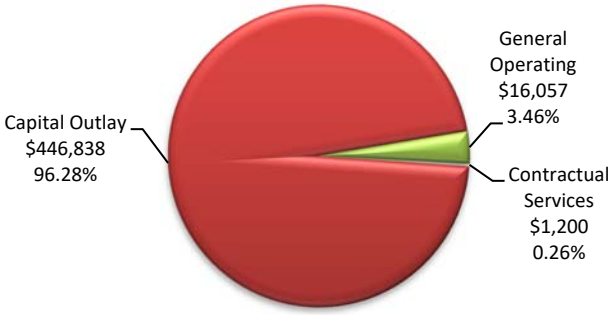


	December	December YTD	FY Bud/Act
FY 2020	$6,903	$107,872	$107,817
FY 2019	$29,347	$554,000	$554,000
FY 2019 w/1.75%	$5,406	$102,053	$102,053
FY 2018	$5,983	$114,260	$114,260
FY 2018 w/1.75%	$5,235	$99,977	$99,977

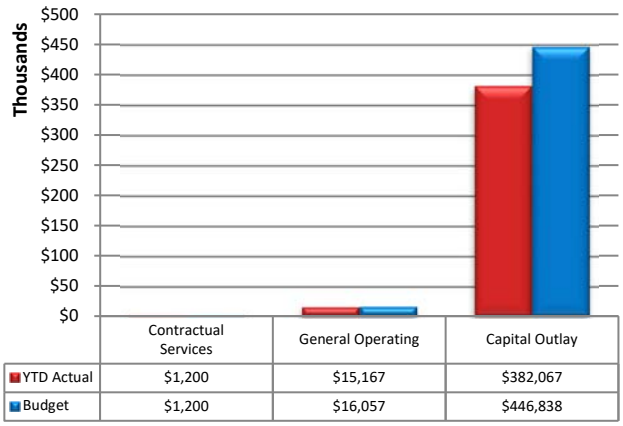
revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received $5.8 thousand (5.70%) more in 2020 than 2019 had the allocation rate not been changed, and collections would have been $7.9 thousand (7.9%) more than 2018 collections.

Expenditures – The Capital Improvements fund had a total appropriated expenditure budget for 2020 of approximately $464.1 thousand. Total spending through December 30 was $316.3 thousand and is equal to 68.15% of the budget. Including encumbrances (e.g., purchase orders) of $82.1 thousand in the total results in total spending equal to 85.85% of budget. Compared to the same twelve-month period in 2019 (and excluding transfers), the total is up by $101.7 thousand (47.36%) and is the result of increased spending in the Capital Outlay category, partially offset by reduced spending in the Contractual Services and General Operating budget categories.

Capital Fund Budget by Category



Capital Improvements Fund Spending Budget vs YTD Actual
(includes 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 provided funding for the construction of a number of infrastructure improvements. Spending through December 31 was $382.1 thousand and represents 85.50% 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 included 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	9,710	909
Taylor Road/Cleveland Road Trail ROW work*	3,779	3,779	0
Town Hall improvements and repairs	260,000	196,139	63,861
Karr Park improvements	86,000	86,000	0
Liberty Park facility improvements	86,439	86,439	0
GRAND TOTAL	**$446,837**	**$382,067**	**$64,770**

General Operating is another expense category in the Capital Improvements fund. The 2020 budget in this category was $16.1 thousand (3.46% of budget) and provided for other non-capital operating expenditures

incurred by the fund. Spending through December 31 was $15.2 thousand and represents 94.46% of the category's budget. Although there was some planned project spending, the other portion of the spending planned in this category in 2020 was 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	$5,482	$575
Other miscellaneous park improvements	10,000	9,685	315
GRAND TOTAL	**$16,057**	**$15,167**	**$890**

Contractual services was the other remaining major expense category in the general fund and provided for non-employee personal services, principally engineering and construction inspection services. The 2020 budget in this category was $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 December 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 monitored this category closely throughout the year to ensure that spending remained within the approved budget. The projects planned in this category for 2020 included 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 is equal to 359% of FY 2019 spending. In comparison, 2020 ended the year with an unencumbered balance of $1.37 million, which is up by $122.6 thousand (9.83%) from 2019. The unencumbered balance equates to a reserve ratio equal to 343.55% of expenditures which is outstanding and provides the ability to fund future projects (e.g. Parks, Streets, etc.).

CITY OF PATASKALA, OHIO
DECEMBER 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	107,872	107,817	(55)	100.05%	554,000	560,135	6,135	98.90%	(446,128)	-80.53%
Total Taxes		**$ 107,872**	**$ 107,817**	**$ (55)**	**100.05%**	**$ 554,000**	**$ 560,135**	**$ 6,135**	**98.90%**	**$ (446,128)**	**-80.53%**
Intergovernmental	State-Shared Revenues	$ -	$ -	$ -	0.00%	$ 3,115	$ 500	$ (2,615)	622.98%	$ (3,115)	-100.00%
	Grants & Loans	253,199	198,204	(54,995)	127.75%	-	118,579	118,579	0.00%	253,199	100.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental		**$ 253,199**	**$ 198,204**	**$ (54,995)**	**127.75%**	**$ 3,115**	**$ 119,079**	**$ 115,964**	**2.62%**	**$ 250,084**	**8028.67%**
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	$ 23,393	$ 22,800	$ (593)	102.60%	$ 27,291	$ 20,840	$ (6,451)	130.95%	$ (3,898)	-14.28%
	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	(0)	100.01%	728	-	(728)	100.00%	3,498	480.70%
Total Other Sources		**$ 27,618**	**$ 27,025**	**$ (593)**	**102.19%**	**$ 28,018**	**$ 20,840**	**$ (7,178)**	**134.44%**	**$ (400)**	**-1.43%**
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		**$ 388,689**	**$ 333,046**	**$ (55,643)**	**116.71%**	**$ 596,943**	**$ 711,865**	**$ 114,922**	**83.86%**	**$ (208,254)**	**-34.89%**
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		**$ 388,689**	**$ 333,046**	**$ (55,643)**	**116.71%**	**$ 585,133**	**$ 700,054**	**$ 114,921**	**83.58%**	**$ (196,444)**	**-33.57%**

EXPENDITURE & ENCUMBRANCES	YTD 2020	2020 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2019	YTD 2020 H/(L) YTD 2019	% H/(L)
Salary & Related	$ -	$ -	$ -	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	15,167	16,057	890	5.54%	-	890	5.54%	36,574	(21,407)	-58.53%
Capital Outlay	301,137	446,838	145,702	32.61%	80,930	64,772	14.50%	169,321	131,816	77.85%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	**$ 316,304**	**$ 464,095**	**$ 147,791**	**31.85%**	**$ 82,130**	**$ 65,662**	**14.15%**	**$ 214,645**	**$ 101,659**	**47.36%**
Adjustments:										
- Interfund transfers & advances	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%	$ -	$ -	0.00%
Total Adjustments	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
Adjusted Grand Total Expenditures	**$ 316,304**	**$ 464,095**	**$ 147,791**	**31.85%**	**$ 82,130**	**$ 65,662**	**14.15%**	**$ 214,645**	**$ 101,659**	**47.36%**
Ending Fund Balance (based on non-adjusted expenditures)	**$ 1,450,943**	**$ 1,247,508** **268.80%**			**$ 1,368,813**			**$ 1,378,558**	**$ 72,385**	**5.25%**

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	**$ 388,689.29**	**$ 333,046.00**	**$ (55,643.29)**	**$ 168,824.00**	**$ 164,222.00**
Taxes	**$ 107,872.18**	**$ 107,817.00**	**$ (55.18)**	**$ 106,278.00**	**$ 1,539.00**
Income Taxes	$ 107,872.18	$ 107,817.00	$ (55.18)	$ 106,278.00	$ 1,539.00
Intergovernmental	**$ 253,199.15**	**$ 198,204.00**	**$ (54,995.15)**	**$ 49,000.00**	**$ 149,204.00**
Grants & Loans	$ 253,199.15	$ 198,204.00	$ (54,995.15)	$ 48,000.00	$ 150,204.00
State-Shared Revenues	$ -	$ -	$ -	$ 1,000.00	$ (1,000.00)
Miscellaneous Revenue	**$ 27,617.96**	**$ 27,025.00**	**$ (592.96)**	**$ 13,546.00**	**$ 13,479.00**
Investment Income	$ 23,392.55	$ 22,800.00	$ (592.55)	$ 13,546.00	$ 9,254.00
Other Miscellaneous Revenue	$ 4,225.41	$ 4,225.00	$ (0.41)	$ -	$ 4,225.00
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -
Grand Total	**$ 388,689.29**	**$ 333,046.00**	**$ (55,643.29)**	**$ 168,824.00**	**$ 164,222.00**

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

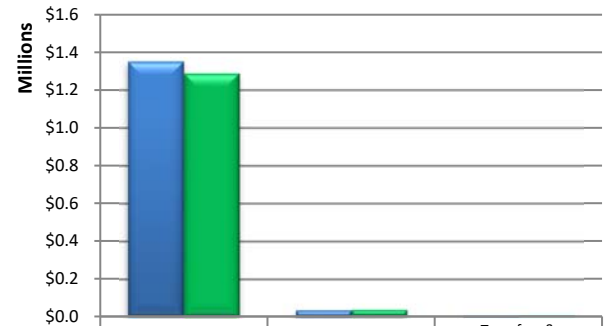
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	**$ 316,303.86**	**$ 82,129.67**	**$ 464,095.32**	**$ 65,661.79**	**$ 217,057.00**	**$ 15,599.32**	**$ 231,439.00**
General Government	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Finance	**$ 5,482.21**	**$ -**	**$ 6,057.00**	**$ 574.79**	**$ 6,057.00**	**$ -**	**$ -**
General Operating	$ 5,482.21	$ -	$ 6,057.00	$ 574.79	$ 6,057.00	$ -	$ -
Parks, Lands & Municipal Facilities	**$ 310,821.65**	**$ 82,129.67**	**$ 458,038.32**	**$ 65,087.00**	**$ 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	$ 301,136.65	$ 80,929.67	$ 446,838.32	$ 64,772.00	$ 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	**$ 316,303.86**	**$ 82,129.67**	**$ 464,095.32**	**$ 65,661.79**	**$ 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 had a 2020 revenue budget of approximately $1.33 million. On full-year basis, the fund was credited with total revenue of approximately $1.39 million, which represents 104.61% of budget. The total revenue amount is up by $86.4 thousand (6.64%) when compared against the same twelve-month period in 2019.

Water Fund Revenue Budget by Source

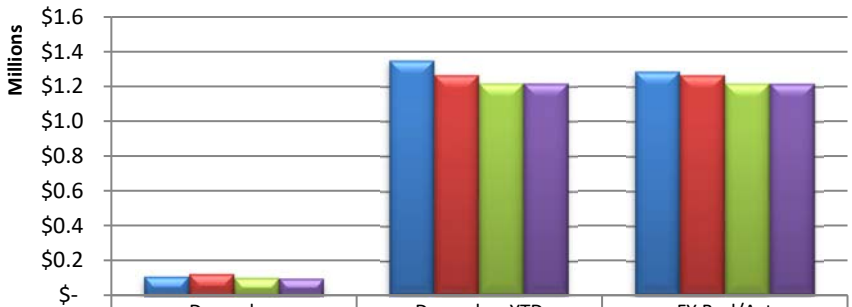
Water Fund Revenue Budget vs YTD Actual



	Service Charges	Other Sources	Transfers & Advances
YTD Actual	$1,349,754	$34,621	$4,962
Budget	$1,287,219	$35,800	$5,125

Charges for service represent the primary revenue category in this fund and are generated by water customer billings. Service charge collections in December were $103.9 thousand and represent 8.07% of the 2020 budget. Collections for the month were down by $15.0 thousand (12.59%) when compared to the same period in 2019. Year to-date revenues credited to the fund are $1.35 million, or 104.86% of budget. The 2020 full-year collections amount represents an increase of $83.2 thousand (6.57%) in 2020 over the 2019 collections.

Usage Fee Collections - Water Fund



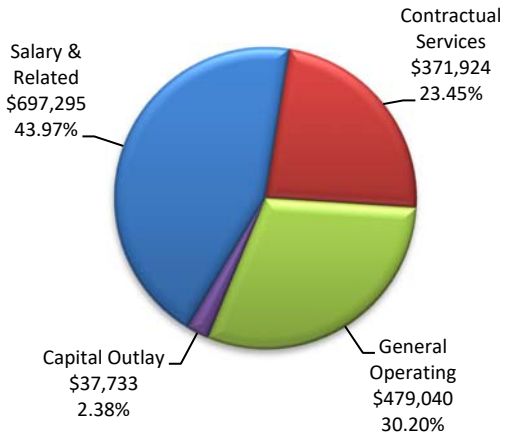
	December	December YTD	FY Bud/Act
FY 2020	$103,891	$1,349,754	$1,287,219
FY 2019	$118,860	$1,266,542	$1,266,542
FY 2018	$96,533	$1,218,503	$1,218,503
FY 2017	$93,207	$1,218,127	$1,218,127

The other category, Other Sources has a 2020 budget of $35.8 thousand. These revenues vary widely in nature and are relatively insignificant to the total. To date, the city has received $34.6 thousand and account for investment income, as well as any other miscellaneous non-usage related fees and charges.

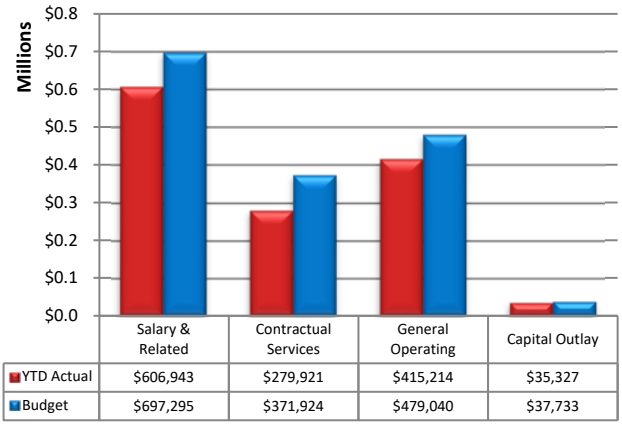
Expenditures – The Water Operations fund had a total appropriated expenditure budget for 2020 of about $1.59 million. Total spending through December 31 was approximately $1.17 million, or 73.98% of budget. Including encumbrances (e.g., purchase orders) of $164.2 thousand in the total resulted in total committed spending equal to 84.33% of budget. Compared to the same twelve-month period in 2019 (and

excluding any transfers), the total is up by $172.9 thousand (17.28%) 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
(includes encumbrances)



	Salary & Related	Contractual Services	General Operating	Capital Outlay
YTD Actual	$606,943	$279,921	$415,214	$35,327
Budget	$697,295	$371,924	$479,040	$37,733

Salaries, wages and other employee-related costs represent the largest expense category with a 2020 budget of $697.3 thousand, or 43.97% of the fund's budget. Spending through December 31 was $606.9 thousand and is equal to 87.04% of budget. The positive budget variance ($90.4 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 $79.1 thousand (16.42%) from the level in 2019 and is primarily the result of the 4.0% wage increase from the collective bargaining agreement with the USW as well as a 27th pay period for non-exempt (hourly) employees in 2020.

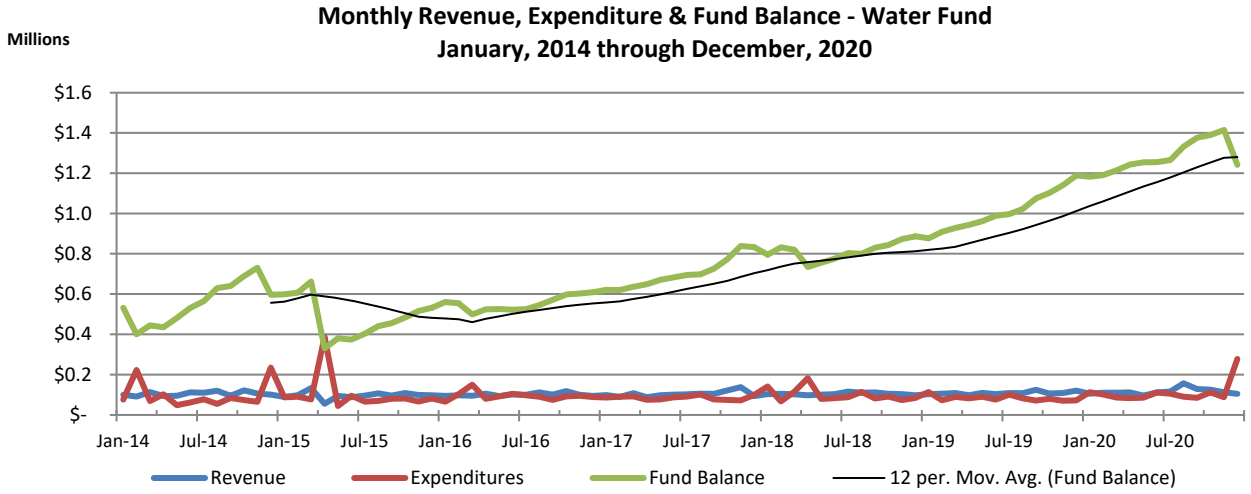
General operating expenses represent the other major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It had a 2020 budget of $479.0 thousand, or 30.20% of the fund budget. Spending through December 31 was $378.1 thousand, or 78.93% of budget. Including encumbrances of $37.1 thousand in the calculation results in a total spending commitment of $415.2 thousand, or 86.68% of budget. Spending in this category is up by $61.3 thousand (19.36%) when compared to the same twelve-month period in 2019. The negative variance in this category is primarily the result of increased spending on supplies and materials (up $41.0 thousand), equipment (up $9.5 thousand) and utilities (up $9.9 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?).

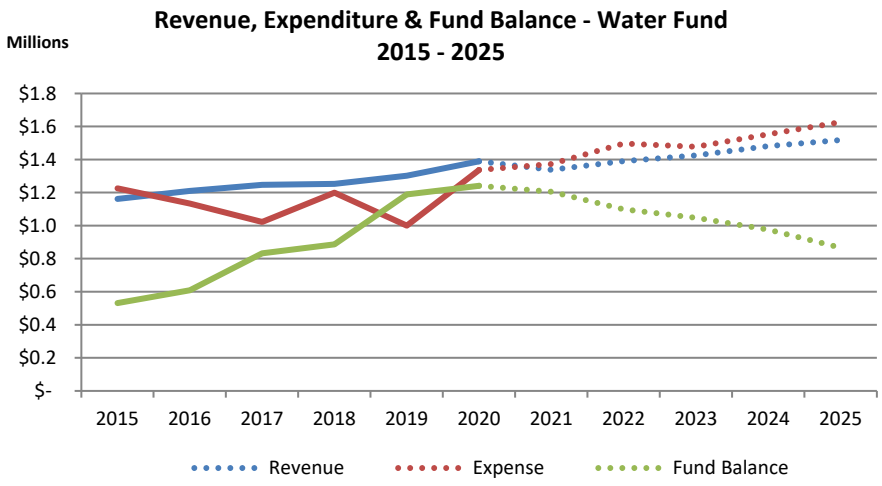
The chart below plots revenue, expenditures and fund balance since January 2014. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed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

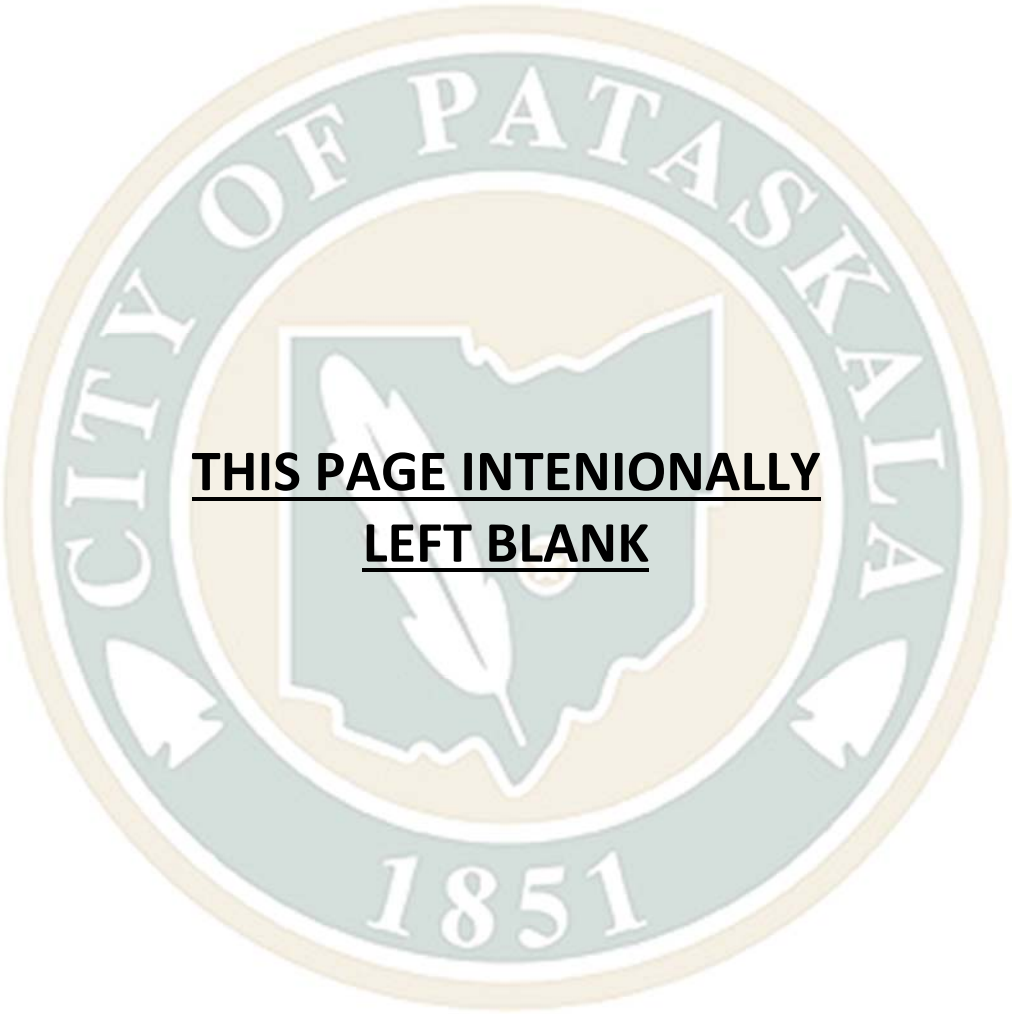


The fund ended 2019 with an unencumbered fund balance of $1.0 million, which is $201.4 thousand (25.02%) higher than year-end 2018 and is equal to 85.07% of FY 2019 spending. In contrast, FY 2020 ended the year with an unencumbered fund balance of $1.24 million, which would equate to a reserve ratio equal to 92.81% 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 $1.39 million. The trend line illustrates that the overall trend, however, is that the fund balance is a gradual 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, and it increased to $1.24 million at year-end 2020. From 2021 through 2025, however, the fund balance is expected to decline to $866.2 thousand at the end of FY 2025 (see chart at right). This chart has been updated with the approved 2021 budget data through 2025.





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CITY OF PATASKALA, OHIO
DECEMBER 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	1,349,754	1,287,219	(62,535)	104.86%	1,266,542	1,209,736	(56,806)	104.70%	83,212	6.57%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service		**$ 1,349,754**	**$ 1,287,219**	**$ (62,535)**	**104.86%**	**$ 1,266,542**	**$ 1,209,736**	**$ (56,806)**	**104.70%**	**$ 83,212**	**6.57%**
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	$ 14,648	$ 10,800	$ (3,848)	135.63%	$ 20,768	$ 8,220	$ (12,548)	252.65%	$ (6,120)	-29.47%
	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	19,972	25,000	5,028	79.89%	15,579	10,000	(5,579)	155.79%	4,393	28.20%
Total Other Sources		**$ 34,621**	**$ 35,800**	**$ 1,179**	**96.71%**	**$ 36,347**	**$ 18,220**	**$ (18,127)**	**199.49%**	**$ (1,727)**	**-4.75%**
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		**$ 1,389,337**	**$ 1,328,144**	**$ (61,193)**	**104.61%**	**$ 1,302,889**	**$ 1,227,956**	**$ (74,933)**	**106.10%**	**$ 86,448**	**6.64%**
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		**$ 1,384,374**	**$ 1,323,019**	**$ (61,355)**	**104.64%**	**$ 1,302,889**	**$ 1,227,956**	**$ (74,933)**	**106.10%**	**$ 81,485**	**6.25%**

EXPENDITURE & ENCUMBRANCES	YTD 2020	2020 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2019	YTD 2020 H/(L) YTD 2019	% H/(L)
Salary & Related	$ 561,126	$ 697,295	$ 136,168	19.53%	$ 45,817	$ 90,352	12.96%	$ 481,984	$ 79,142	16.42%
Contractual Services	202,078	371,924	169,846	45.67%	77,843	92,003	24.74%	199,921	2,157	1.08%
General Operating	378,126	479,040	100,914	21.07%	37,088	63,827	13.32%	316,793	61,333	19.36%
Capital Outlay	31,917	37,733	5,816	15.41%	3,410	2,406	6.38%	1,688	30,229	1790.47%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	**$ 1,173,247**	**$ 1,585,992**	**$ 412,745**	**26.02%**	**$ 164,158**	**$ 248,587**	**15.67%**	**$ 1,000,386**	**$ 172,861**	**17.28%**
Adjustments:										
- Interfund transfers & advances	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%	$ -	$ -	0.00%
Total Adjustments	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
Adjusted Grand Total Expenditures	**$ 1,173,247**	**$ 1,585,992**	**$ 412,745**	**26.02%**	**$ 164,158**	**$ 248,587**	**15.67%**	**$ 1,000,386**	**$ 172,861**	**17.28%**
Ending Fund Balance (based on non-adjusted expenditures)	**$ 1,405,424**	**$ 931,486**			**$ 1,241,266**			**$ 1,189,334**	**$ 216,090**	**18.17%**
		58.73%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	**$ 1,389,336.81**	**$ 1,328,144.00**	**$ (61,192.81)**	**$ 1,308,019.00**	**$ 20,125.00**
Charges for Service	**$ 1,349,753.71**	**$ 1,287,219.00**	**$ (62,534.71)**	**$ 1,287,219.00**	**$ -**
Utility	$ 1,349,753.71	$ 1,287,219.00	$ (62,534.71)	$ 1,287,219.00	$ -
Miscellaneous Revenue	**$ 34,620.65**	**$ 35,800.00**	**$ 1,179.35**	**$ 20,800.00**	**$ 15,000.00**
Investment Income	$ 14,648.29	$ 10,800.00	$ (3,848.29)	$ 10,800.00	$ -
Other Miscellaneous Revenue	$ 19,972.36	$ 25,000.00	$ 5,027.64	$ 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	**$ 1,389,336.81**	**$ 1,328,144.00**	**$ (61,192.81)**	**$ 1,308,019.00**	**$ 20,125.00**

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	**$ 1,173,246.72**	**$ 164,158.11**	**$ 1,585,991.69**	**$ 248,586.86**	**$ 1,501,824.00**	**$ 62,692.69**	**$ 21,475.00**
General Government	**$ 117,543.63**	**$ 5,971.93**	**$ 201,060.35**	**$ 77,544.79**	**$ 196,210.00**	**$ 3,875.35**	**$ 975.00**
Salary & Related	$ 58,673.26	$ 3,206.00	$ 82,883.29	$ 21,004.03	$ 79,912.00	$ 1,996.29	$ 975.00
Contractual Services	$ 58,480.37	$ 2,745.93	$ 114,177.06	$ 52,950.76	$ 112,298.00	$ 1,879.06	$ -
General Operating	$ 390.00	$ 20.00	$ 4,000.00	$ 3,590.00	$ 4,000.00	$ -	$ -
Court & Legal	**$ 31,725.50**	**$ 3,274.50**	**$ 52,000.00**	**$ 17,000.00**	**$ 49,500.00**	**$ 2,500.00**	**$ -**
Salary & Related	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ 31,725.50	$ 3,274.50	$ 52,000.00	$ 17,000.00	$ 49,500.00	$ 2,500.00	$ -
Finance	**$ 71,178.32**	**$ 7,962.13**	**$ 98,513.33**	**$ 19,372.88**	**$ 92,461.00**	**$ 1,052.33**	**$ 5,000.00**
Salary & Related	$ 58,862.69	$ 1,842.10	$ 70,464.24	$ 9,759.45	$ 69,147.00	$ 517.24	$ 800.00
Contractual Services	$ 10,524.46	$ 5,959.98	$ 25,195.82	$ 8,711.38	$ 20,594.00	$ 401.82	$ 4,200.00
General Operating	$ 1,791.17	$ 160.05	$ 2,853.27	$ 902.05	$ 2,720.00	$ 133.27	$ 0.00
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water Utility	**$ 952,799.27**	**$ 146,949.55**	**$ 1,234,418.01**	**$ 134,669.19**	**$ 1,163,653.00**	**$ 55,265.01**	**$ 15,500.00**
Salary & Related	$ 443,590.39	$ 40,768.40	$ 543,946.97	$ 59,588.18	$ 500,078.00	$ 28,368.97	$ 15,500.00
Contractual Services	$ 101,347.18	$ 65,863.05	$ 180,550.77	$ 13,340.54	$ 176,087.00	$ 4,463.77	$ -
General Operating	$ 375,944.52	$ 36,907.67	$ 472,186.80	$ 59,334.61	$ 450,298.00	$ 21,888.80	$ -
Capital Outlay	$ 31,917.18	$ 3,410.43	$ 37,733.47	$ 2,405.86	$ 37,190.00	$ 543.47	$ -
Grand Total	**$ 1,173,246.72**	**$ 164,158.11**	**$ 1,585,991.69**	**$ 248,586.86**	**$ 1,501,824.00**	**$ 62,692.69**	**$ 21,475.00**

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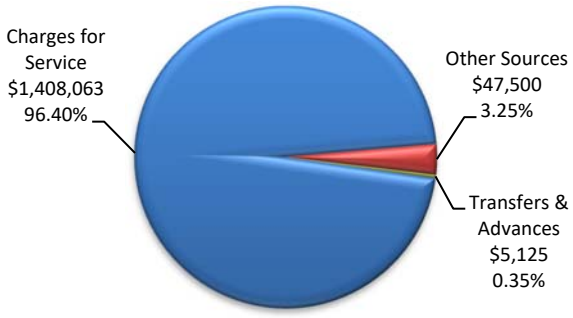
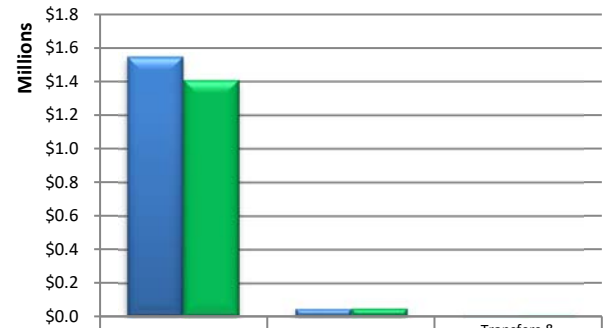
Sewer Operations Fund (651)

Revenue – The Sewer Operations fund's primary revenue sources are charges for service and other sources, and the fund had a 2020 revenue budget of approximately $1.46 million. On a full-year basis, the fund was credited with total revenue of approximately $1.60 million, which represents 109.45% of budget and is up by $129.9 thousand (8.85%) from the same twelve-month period in 2019.

Sewer Fund Revenue Budget by Source



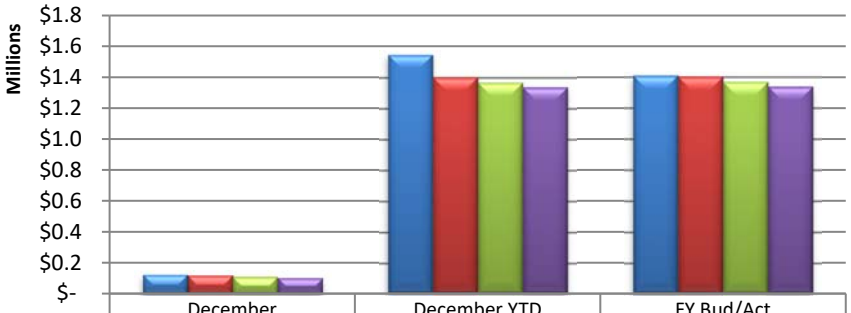
Sewer Fund Revenue Budget vs YTD Actual



	Service Charges	Other Sources	Transfers & Advances
YTD Actual	$1,546,967	$46,728	$4,962
Budget	$1,408,063	$47,500	$5,125

Charges for service represent the primary revenue category in this fund and had a 2020 budget of approximately $1.41 million (96.40% of budget). Service charge collections in December were $124.5 thousand and represent 8.84% of the 2020 budget. Collections for the month are up by $5.4 thousand (4.54%) when compared to the same month in 2019. Full-year to-date revenues credited to the fund are about $1.55 million, or 109.86% of budget. In comparison, collections for the same twelve-month period in 2019 were $1.40 million, an increase of $146.1 thousand (10.43%) in 2020 over 2019 collections.

Usage Fee Collections - Sewer Fund



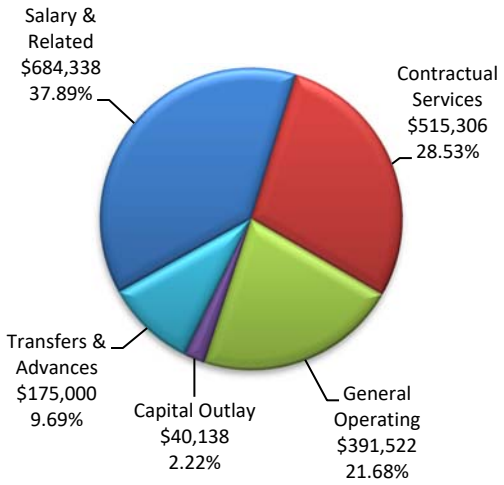
	December	December YTD	FY Bud/Act
FY 2020	$124,508	$1,546,967	$1,408,063
FY 2019	$119,103	$1,400,892	$1,400,892
FY 2018	$108,782	$1,365,913	$1,365,913
FY 2017	$103,029	$1,337,255	$1,337,255

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. In 2020, the city received $46.7 thousand, which is $21.1 thousand (31.10%) 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 had a total appropriated expenditure budget for 2020 of approximately $1.81 million. Total spending through December 31 was approximately $1.18 million, or

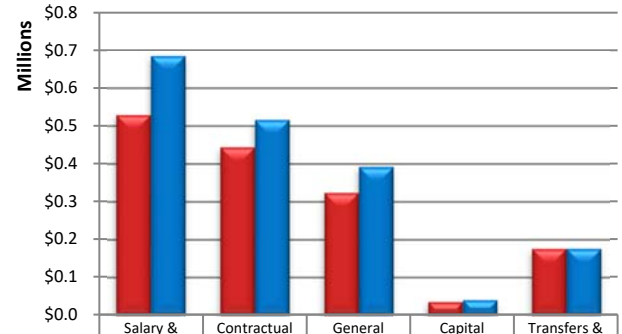
65.23% of budget. Including encumbrances (e.g., purchase orders) of $326.0 thousand in the total (and excluding transfers) results in total committed spending equal to 81.48% of budget. Compared to the same twelve-month period in 2019, the total is down by $42.7 thousand (4.08%) and is due primarily to decreased spending in the Salary & Related and Contractual Services categories, partially offset by increased spending in the General Operating budget category.

Sewer Fund Expense Budget by Category



Sewer Fund Spending Budget vs YTD Actual

(includes encumbrances)



	Salary & Related	Contractual Services	General Operating	Capital Outlay	Transfers & Advances
YTD Actual	$528,466	$443,400	$322,611	$34,778	$175,000
Budget	$684,534	$515,306	$391,641	$40,138	$175,000

For 2019, the largest expense budget category for the Sewer fund is salaries, wages and other employee-related costs with a budget of $684.3 thousand, or 37.89% of the total fund budget. Spending through December 31 was $528.5 thousand, or 77.22% of budget. The positive budget variance ($24.8 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 $15.9 thousand (3.06%) 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 was $515.3 thousand (28.53% of budget) and provides for non-employee personal services. Spending through December 31 was $276.5 thousand (53.66% of budget). Including encumbrances (e.g. purchase orders) in the total, results in a finding that 86.05% 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 2020 to ensure that spending remained within the approved budget and will continue to do so in 2021.

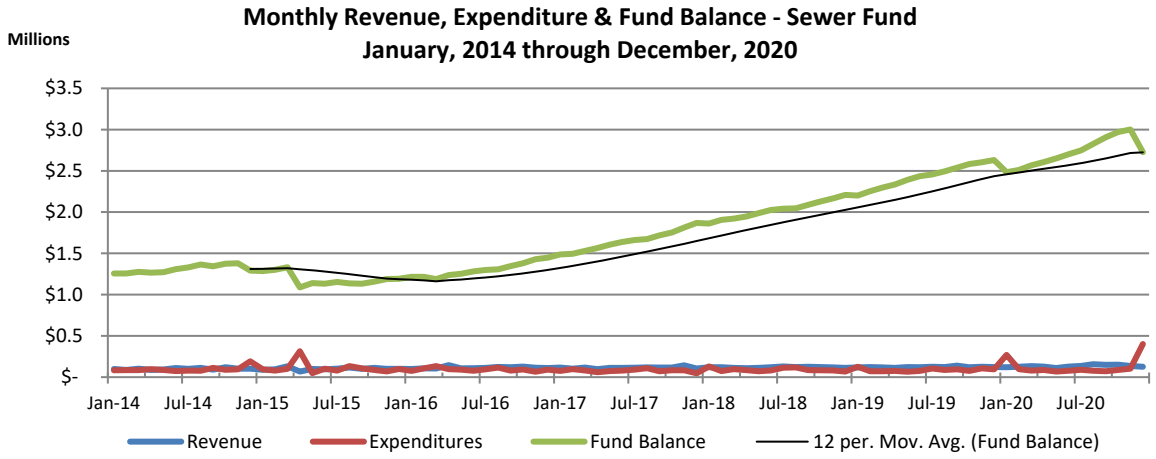
General operating expenditures represent another major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It had a 2020 budget of $391.5 thousand, or 21.68% of the fund budget. Spending through December 31 was $220.8 thousand, or 56.41% of budget. Including encumbrances (e.g., purchase orders) of $68.9 thousand in the total results in a spending ratio of 82.40% of budget. Compared to the same twelve-month period in 2019, spending in this category is up by $27.0 thousand, or 13.92%. The increase in spending in this category is the result of increased spending on increased equipment purchases/maintenance spending (up $37.9 thousand); partially offset by reduced spending on

supplies/materials/other miscellaneous (down $2.0 thousand) and lower utilities consumption (down $7.2 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.

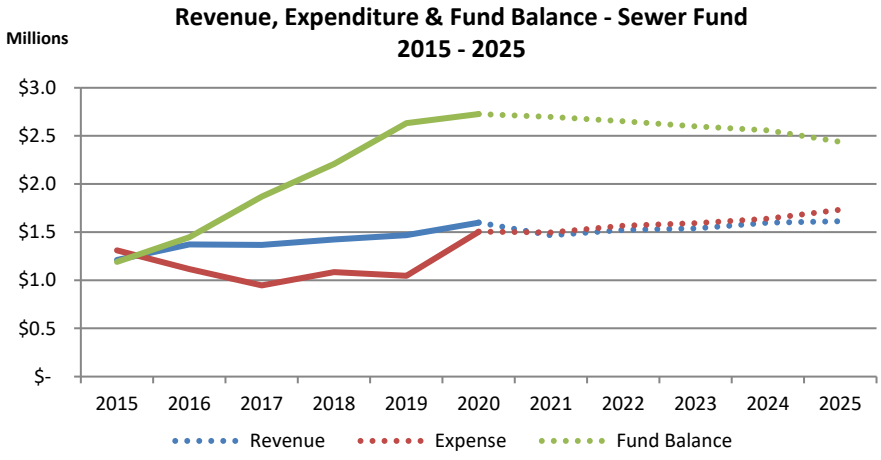
Fund Balance – The Sewer Operations fund is the primary operating account for the city from which expenses associated with the operation of the city's wastewater treatment operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used 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, FY 2020 ended the year with an unencumbered fund balance of $2.73 million, which equates to a reserve ratio equal to 181.24% 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 at the bottom of the previous page, the balance in the Sewer Operations fund has been increasing consistently from 2015 through 2020. With the exception of periods in late-2014 and early-2015, revenues have tracked fairly closely to, or exceeded, revenues over the years covered by the graph, resulting in an upward sloping fund balance.

Based upon current estimates of revenues and expenditures, the current projections call for the fund balance to decline gradually every year after over the next five years (see chart at the bottom of the previous page), with expenditures generally exceeding revenues. The fund is projected to end 2025 with a fund balance of $2.44 million. This chart has been updated with the approved 2021 budget data through 2025.

CITY OF PATASKALA, OHIO
DECEMBER 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	1,546,967	1,408,063	(138,904)	109.86%	1,400,892	1,328,000	(72,892)	105.49%	146,075	10.43%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service		**$ 1,546,967**	**$ 1,408,063**	**$ (138,904)**	**109.86%**	**$ 1,400,892**	**$ 1,328,000**	**$ (72,892)**	**105.49%**	**$ 146,075**	**10.43%**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits		**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**0.00%**
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments		**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**0.00%**
Other Sources	Investment Income	$ 31,221	$ 32,500	$ 1,279	96.06%	$ 50,719	$ 22,440	$ (28,279)	226.02%	$ (19,498)	-38.44%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	15,508	15,000	(508)	103.38%	17,097	12,500	(4,597)	136.78%	(1,590)	-9.30%
Total Other Sources		**$ 46,728**	**$ 47,500**	**$ 772**	**98.38%**	**$ 67,816**	**$ 34,940**	**$ (32,876)**	**194.09%**	**$ (21,088)**	**-31.10%**
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		**$ 1,598,658**	**$ 1,460,688**	**$ (137,970)**	**109.45%**	**$ 1,468,708**	**$ 1,362,940**	**$ (105,768)**	**107.76%**	**$ 129,949**	**8.85%**
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		**$ 1,593,695**	**$ 1,455,563**	**$ (138,132)**	**109.49%**	**$ 1,468,708**	**$ 1,362,940**	**$ (105,768)**	**107.76%**	**$ 124,987**	**8.51%**

EXPENDITURE & ENCUMBRANCES	YTD 2020	2020 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2019	YTD 2020 H/(L) YTD 2019	% H/(L)
Salary & Related	$ 503,667	$ 684,338	$ 180,672	26.40%	$ 24,799	$ 155,873	22.78%	$ 519,549	$ (15,882)	-3.06%
Contractual Services	276,503	515,306	238,803	46.34%	166,897	71,906	13.95%	330,068	(53,565)	-16.23%
General Operating	220,842	391,522	170,680	43.59%	101,769	68,911	17.60%	193,849	26,993	13.92%
Capital Outlay	2,278	40,138	37,861	94.33%	32,500	5,361	13.36%	2,500	(223)	-8.90%
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	**$ 1,178,290**	**$ 1,806,305**	**$ 628,015**	**34.77%**	**$ 325,965**	**$ 302,050**	**16.72%**	**$ 1,045,966**	**$ 132,324**	**12.65%**
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	**$ 1,003,290**	**$ 1,631,305**	**$ 628,015**	**38.50%**	**$ 325,965**	**$ 302,050**	**18.52%**	**$ 1,045,966**	**$ (42,677)**	**-4.08%**
Ending Fund Balance (based on non-adjusted expenditures)	**$ 3,052,280**	**$ 2,286,296**			**$ 2,726,315**			**$ 2,631,913**	**$ 420,368**	**15.97%**
		126.57%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	**$ 1,598,657.61**	**$ 1,460,688.00**	**$ (137,969.61)**	**$ 1,447,063.00**	**$ 13,625.00**
Charges for Service	**$ 1,546,966.95**	**$ 1,408,063.00**	**$ (138,903.95)**	**$ 1,408,063.00**	**$ -**
Utility	$ 1,546,966.95	$ 1,408,063.00	$ (138,903.95)	$ 1,408,063.00	$ -
Miscellaneous Revenue	**$ 46,728.21**	**$ 47,500.00**	**$ 771.79**	**$ 39,000.00**	**$ 8,500.00**
Investment Income	$ 31,220.53	$ 32,500.00	$ 1,279.47	$ 26,500.00	$ 6,000.00
Other Miscellaneous Revenue	$ 15,507.68	$ 15,000.00	$ (507.68)	$ 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	**$ 1,598,657.61**	**$ 1,460,688.00**	**$ (137,969.61)**	**$ 1,447,063.00**	**$ 13,625.00**

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	**$ 1,178,289.83**	**$ 325,964.96**	**$ 1,806,304.81**	**$ 302,050.02**	**$ 1,727,924.00**	**$ 53,705.81**	**$ 24,675.00**
General Government	**$ 111,189.55**	**$ 5,023.97**	**$ 164,962.87**	**$ 48,749.35**	**$ 161,012.00**	**$ 2,975.87**	**$ 975.00**
Salary & Related	$ 58,696.47	$ 2,455.94	$ 82,181.70	$ 21,029.29	$ 79,912.00	$ 1,294.70	$ 975.00
Contractual Services	$ 52,103.08	$ 2,548.03	$ 80,281.17	$ 25,630.06	$ 78,600.00	$ 1,681.17	$ -
General Operating	$ 390.00	$ 20.00	$ 2,500.00	$ 2,090.00	$ 2,500.00	$ -	$ -
Court & Legal	**$ 31,725.50**	**$ 3,274.50**	**$ 42,500.00**	**$ 7,500.00**	**$ 40,000.00**	**$ 2,500.00**	**$ -**
Salary & Related	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ 31,725.50	$ 3,274.50	$ 42,500.00	$ 7,500.00	$ 40,000.00	$ 2,500.00	$ -
Finance	**$ 71,752.34**	**$ 7,993.05**	**$ 99,044.38**	**$ 19,298.99**	**$ 92,761.00**	**$ 1,083.38**	**$ 5,200.00**
Salary & Related	$ 58,863.02	$ 1,873.14	$ 70,695.28	$ 9,959.12	$ 69,147.00	$ 548.28	$ 1,000.00
Contractual Services	$ 12,175.98	$ 5,959.98	$ 25,495.83	$ 7,359.87	$ 20,894.00	$ 401.83	$ 4,200.00
General Operating	$ 713.34	$ 159.93	$ 2,853.27	$ 1,980.00	$ 2,720.00	$ 133.27	$ -
Sewer Utility	**$ 788,622.44**	**$ 309,673.44**	**$ 1,324,797.56**	**$ 226,501.68**	**$ 1,259,151.00**	**$ 47,146.56**	**$ 18,500.00**
Salary & Related	$ 386,107.28	$ 20,469.62	$ 531,461.34	$ 124,884.44	$ 500,078.00	$ 12,883.34	$ 18,500.00
Contractual Services	$ 180,498.93	$ 155,114.56	$ 367,029.31	$ 31,415.82	$ 349,544.00	$ 17,485.31	$ -
General Operating	$ 219,738.61	$ 101,589.26	$ 386,168.43	$ 64,840.56	$ 369,934.00	$ 16,234.43	$ -
Capital Outlay	$ 2,277.62	$ 32,500.00	$ 40,138.48	$ 5,360.86	$ 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	**$ 1,178,289.83**	**$ 325,964.96**	**$ 1,806,304.81**	**$ 302,050.02**	**$ 1,727,924.00**	**$ 53,705.81**	**$ 24,675.00**

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

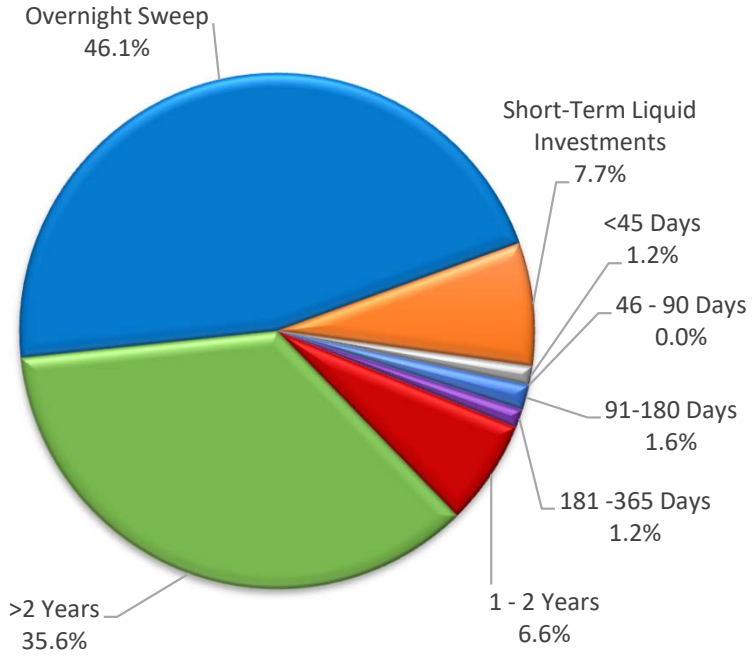
Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
Certificates of Deposit				
Bank CD	$ 8,400,509.91	$ 8,224,464.98	$ 176,044.93	1.246%
Non-Bank CD	1,591,465.67	1,531,075.74	60,389.93	1.874%
Total Certificates of Deposit	**$ 9,991,975.58**	**$ 9,755,540.72**	**$ 236,434.86**	**1.345%**
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	-	-	-	0.000%
FHLB	-	-	-	0.000%
FFCB	-	-	-	0.000%
Total GSE	**$ -**	**$ -**	**$ -**	**0.000%**
Other Investments:				
Park National Bank Sweep	$ 9,873,013.56	$ 9,873,013.56	$ -	0.002%
STAR Ohio	1,646,831.03	1,646,831.03	-	0.120%
Raymond James Money Market	5,884.35	5,884.35	-	0.010%
Total Other	**$ 11,525,728.94**	**$ 11,525,728.94**	**$ -**	**0.019%**
Total Investment Portfolio	**$ 21,517,704.52**	**$ 21,281,269.66**	**$ 236,434.86**	**0.627%**

Investments by Institution:

STAR Ohio	$ 1,646,831.03	$ 1,646,831.03	$ -
Park National Bank	9,873,013.56	9,873,013.56	-
Raymond James	9,997,859.93	9,761,425.07	236,434.86
Total Investment Portfolio	**$ 21,517,704.52**	**$ 21,281,269.66**	**$ 236,434.86**

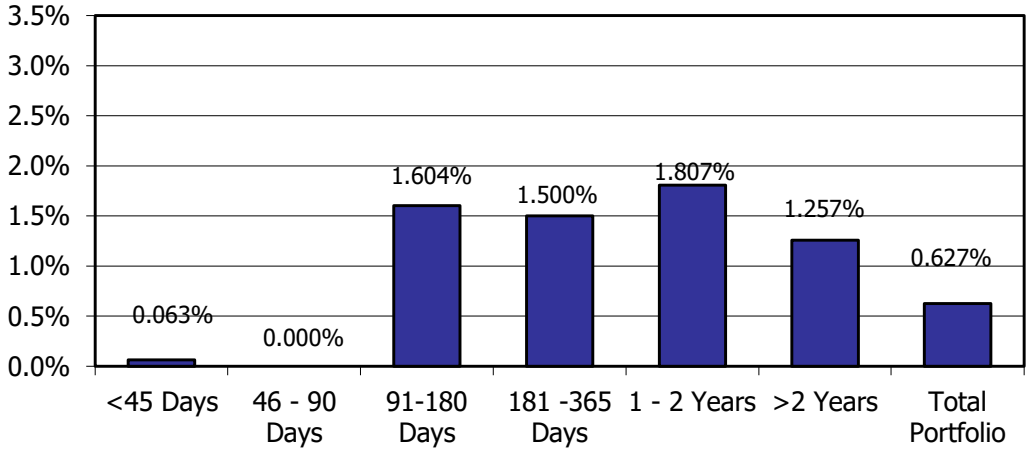
CITY OF PATASKALA, OHIO
INVESTMENT PORTFOLIO ANALYSIS
For the Period Ended December 31, 2020

Investment Maturity Composition



Weighted Avg Yield by Maturity

(includes cash & STAR Ohio)



MDL: 28852868202012311H00010N00001
28852868

November 30 to December 31, 2020

RAYMOND JAMES®

City of Pataskala Account Summary

Brokerage

Account No. [redacted] **Closing Value $9,997,859.93**

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 AccountAccess | raymondjames.com/clientaccess

Investment Objectives

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

Activity

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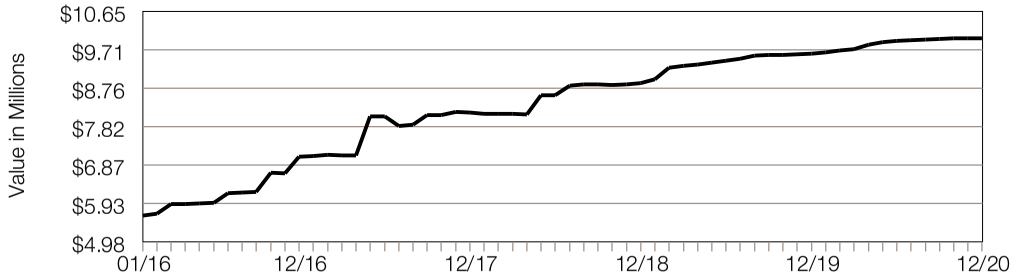
		This Statement		Year to Date
Beginning Balance	**$**	**9,999,294.34**	**$**	**9,619,825.18**
Deposits	$	0.00	$	182.46
Income	$	6,710.20	$	178,548.28
Withdrawals	$	0.00	$	0.00
Expenses	$	0.00	$	(182.46)
Change in Value	$	(8,144.61)	$	199,486.47
Ending Balance	**$**	**9,997,859.93**	**$**	**9,997,859.93**

Dollar-Weighted Performance

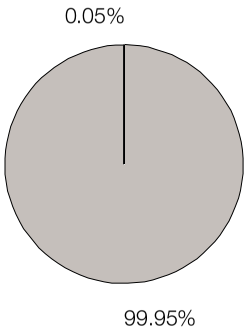
See Understanding Your Statement for important information about these calculations.

Performance Inception 08/23/13	This Quarter	YTD	2019	2018	Annualized Since 08/23/2013
	0.10%	3.76%	5.22%	0.51%	2.23%

Value Over Time



Asset Allocation Analysis



		Value	Percentage
US Equities	$	-	-
Non-US Equities	$	-	-
Fixed Income	$	9,991,975.58	99.95%
Real Estate & Tangibles	$	-	-
Alternative Investments	$	-	-
Non-classified	$	-	-
Cash & Cash Alternatives	$	5,884.35	0.05%

Morningstar asset allocation information is as of 12/30/2020 (mutual funds & annuities) and 12/17/2020 (529s).

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

28852868-24-001 3KY/3PA3

Cash & Cash Alternatives

Cash / Client Interest Program ◆

Description	(Symbol)	Value	Estimated Income Yield	Estimated Annual Income
CLIENT INTEREST PROGRAM - Selected Sweep Option		**$0.31**	0.01%	
Cash / Client Interest Program Total		**$0.31**		**$0.00**

◆ Please see Client Interest Program on the Understanding Your Statement page.

Raymond James Bank Deposit Program ⌖

Description	(Symbol)	Value	Estimated Income Yield	Estimated Annual Income
Raymond James Bank Deposit Program ⌖ - Selected Sweep Option			0.01%	$0.53
JPMorgan Chase Bank NA		$5,331.28		
Raymond James Bank Deposit Program Total		**$5,331.28**		**$0.53**

- 70 -

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., FirstBank, Bank of Hope (frmly 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: The Bank of New York Mellon 11/23/2020; Metro City Bank 11/23/2020; FirstBank 10/28/2020; Bank of Baroda 10/01/2020

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

Estimated Income Yield for RJBDP and CIP were calculated as of 12/28/2020.

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**		
Money Markets Total				**$552.76**		**$0.00**

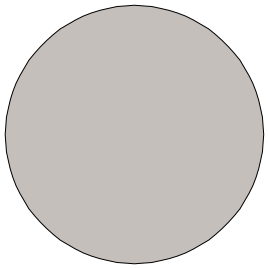
▲ This mutual fund is not included as a sweep option, therefore it is excluded from the Activity Detail section cash balance.

Cash & Cash Alternatives Total	**$5,884.35**		**$0.53**

Fixed Income ❖

Credit Quality Analysis

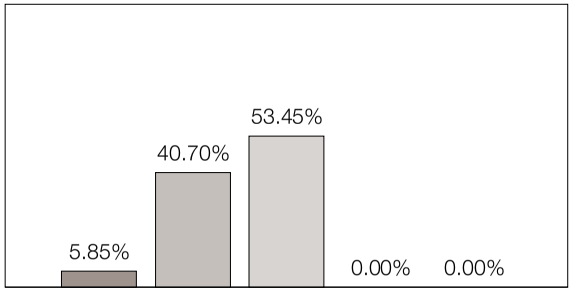
Lowest Available *		Current Period Value	Percentage Allocation
U.S. Treasury	$	0.00	0.00%
Agency/GSE Debt	$	0.00	0.00%
ABS/MBS/CMOs	$	0.00	0.00%
Certificates of Deposit (CDs)	$	9,991,975.58	100.00%
AAA	$	0.00	0.00%
AA	$	0.00	0.00%
A	$	0.00	0.00%
BAA	$	0.00	0.00%
Below Investment Grade	$	0.00	0.00%
Not 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	$	584,743.10	5.85%
1 to < 3 yrs	$	4,066,586.34	40.70%
3 to < 7 yrs	$	5,340,646.14	53.45%
7 to < 14 yrs	$	0.00	0.00%
14 to > yrs	$	0.00	0.00%



Certificates of Deposit (CDs)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
ALLY BANK FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 09/19/2022 (02007GLV3) **Ratings Information:** Not Rated	$145,000.00	$2,682.50	09/17/2019	$103.020	**$149,379.00**	$756.98	$145,000.00 $4,379.00	$145,000.00 $4,379.00 A
AMERANT BANK, NA CORAL GABLES, FL 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	$103.447	**$134,481.10**	$72.48	$130,000.00 $4,481.10	$130,000.00 $4,481.10 A
AMERICAN EXPRESS NATIONAL BANK 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	$105.103	**$257,502.35**	$884.35	$245,000.00 $12,502.35	$245,000.00 $12,502.35 A

Fixed Income (continued) ❖

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)	
BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 01/29/21 .5500% DUE 07/29/2024 Callable 01/29/2021 @ 100.000 (05600XAN0) **Ratings Information:** Not Rated	$245,000.00	$1,347.50	08/03/2020	$100.038	**$245,093.10**	$232.58	$244,999.76 $93.34	$244,999.76 $93.34	A
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	$100.379	**$50,189.50**	$54.25	$50,000.00 $189.50	$50,000.00 $189.50	A
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	$104.051	**$254,924.95**	$139.62	$245,000.00 $9,924.95	$245,000.00 $9,924.95	A
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	$100.808	**$246,979.60**	$3.35	$245,000.00 $1,979.60	$245,000.00 $1,979.60	A
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	$105.896	**$259,445.20**	$2,029.81	$245,000.00 $14,445.20	$245,000.00 $14,445.20	A

Fixed Income (continued) ❖

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
CENTERSTATE BANK, NA 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	$101.145	**$247,805.25**		$243,769.12 $4,036.13	$243,769.12 [A] $4,036.13
CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3) **Ratings Information:** Not Rated	$50,000.00	$1,400.00	03/07/2019	$108.283	**$54,141.50**	$61.37	$50,000.00 $4,141.50	$50,000.00 [A] $4,141.50
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	$110.493	**$41,987.34**	$615.81	$40,905.57 $1,081.77	$40,393.34 $1,594.00
CITIBANK NA 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	$106.041	**$22,268.61**	$100.22	$22,085.87 $182.74	$21,770.08 $498.53
CITIBANK NA 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	$109.679	**$109,679.00**	$1,630.14	$106,082.70 $3,596.30	$104,872.59 $4,806.41
COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/04/21 .3500% DUE 09/04/2024 Callable 01/04/2021 @ 100.000 (20056QTY9) **Ratings Information:** Not Rated	$100,000.00	$350.00	08/25/2020	$100.029	**$100,029.00**	$25.89	$100,000.00 $29.00	$100,000.00 [A] $29.00

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)
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	$107.823	**$63,615.57**	$626.37	$62,415.11 $1,200.46	$61,656.52 $1,959.05
DISCOVER BANK 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	$105.293	**$263,232.50**	$2,777.05	$249,858.00 $13,374.50	$249,858.00 A $13,374.50
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	$103.342	**$253,187.90**	$276.88	$247,048.10 $6,139.80	$246,519.31 $6,668.59
ENTERPRISE BANK 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	$103.311	**$253,111.95**	$316.49	$245,000.00 $8,111.95	$245,000.00 A $8,111.95
FIRST BK HIGHLAND PARK 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	$103.366	**$34,110.78**	$300.35	$33,064.42 $1,046.36	$33,021.72 $1,089.06
FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/30/21 .4000% DUE 09/30/2025 Callable 01/30/2021 @ 100.000 (319461DB2) **Ratings Information:** Not Rated	$245,000.00	$980.00	09/23/2020	$99.851	**$244,634.95**	$2.68	$245,000.00 $(365.05)	$245,000.00 A $(365.05)

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)
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	$101.250	**$101,250.00**	$49.32	$100,000.00 $1,250.00	$100,000.00 A $1,250.00
FIRST NATIONAL BANK AMER FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/25/21 .3500% DUE 09/25/2024 Callable 01/25/2021 @ 100.000 (32110YQR9) **Ratings Information:** Not Rated	$245,000.00	$857.50	09/23/2020	$100.020	**$245,049.00**	$14.09	$245,000.00 $49.00	$245,000.00 A $49.00
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	$100.023	**$100,023.00**	$28.49	$100,000.00 $23.00	$100,000.00 A $23.00
1ST SOURCE BANK 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	$103.809	**$254,332.05**	$806.49	$245,000.00 $9,332.05	$245,000.00 A $9,332.05
FLAGSTAR BANK, FSB 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	$101.879	**$249,603.55**	$171.84	$245,000.00 $4,603.55	$245,000.00 A $4,603.55

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)	
GOLDMAN SACHS BANK USA 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	$104.357	**$260,892.50**	$641.10	$248,220.00 $12,672.50	$248,220.00 $12,672.50	A
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	$100.334	**$245,818.30**	$200.70	$245,000.00 $818.30	$245,000.00 $818.30	A
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	$100.332	**$245,813.40**	$355.75	$245,000.00 $813.40	$245,000.00 $813.40	A
JONESBORO ST BANK FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/29/21 .8000% DUE 05/29/2025 Callable 01/29/2021 @ 100.000 (48040PGX7) **Ratings Information:** Not Rated	$245,000.00	$1,960.00	05/27/2020	$100.058	**$245,142.10**	$10.74	$245,000.00 $142.10	$245,000.00 $142.10	A

Fixed Income (continued) ❖

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)	
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 04/30/21 .5500% DUE 10/30/2025 Callable 04/30/2021 @ 100.000 (48128UPT0) **Ratings Information:** Not Rated	$155,000.00	$852.50	10/28/2020	$100.171	**$155,265.05**	$144.81	$155,000.00 $265.05	$155,000.00 $265.05	A
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL MULTI STEP CALLABLE BEGINNING 06/15/21 .4000% DUE 12/15/2025 Callable 06/15/2021 @ 100.000 (48128UTN9) **Step Schedule:** 0.750% on June 15, 2024, 1.750% on June 15, 2025 **Ratings Information:** Not Rated	$95,000.00	$380.00	12/11/2020	$100.170	**$95,161.50**	$16.66	$95,000.00 $161.50	$95,000.00 $161.50	A
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	$103.053	**$92,747.70**	$44.75	$90,000.00 $2,747.70	$90,000.00 $2,747.70	A
LAKESIDE BANK 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	$101.943	**$158,011.65**	$5.09	$155,000.00 $3,011.65	$155,000.00 $3,011.65	A
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	$104.702	**$136,112.60**	$192.33	$130,000.00 $6,112.60	$130,000.00 $6,112.60	A

Fixed Income (continued) ❖

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)	
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	$104.579	**$120,265.85**	$155.96	$115,000.00 $5,265.85	$115,000.00 $5,265.85	A
LUANA SAVINGS BANK LUANA, IA 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	$103.890	**$254,530.50**	$1,116.93	$245,000.00 $9,530.50	$245,000.00 $9,530.50	A
MALAGA BANK FSB 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	$101.225	**$232,817.50**	$12.29	$230,000.00 $2,817.50	$230,000.00 $2,817.50	A
MARLIN BUSINESS BANK SALT LAKE CITY, UT FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/04/21 .4000% DUE 09/04/2024 Callable 01/04/2021 @ 100.000 (57116AUE6) **Ratings Information:** Not Rated	$85,000.00	$340.00	08/24/2020	$100.034	**$85,028.90**	$25.15	$85,000.00 $28.90	$85,000.00 $28.90	A
MARLIN BUSINESS BANK SALT LAKE CITY, UT FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/04/21 .4500% DUE 09/04/2025 Callable 01/04/2021 @ 100.000 (57116AUF3) **Ratings Information:** Not Rated	$90,000.00	$405.00	09/02/2020	$100.038	**$90,034.20**	$29.96	$90,000.00 $34.20	$90,000.00 $34.20	A

Fixed Income (continued) ❖

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
MECHANICS CO-OP BK 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	$102.774	**$251,796.30**	$68.80	$245,000.00 $6,796.30	$245,000.00 A $6,796.30
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	$108.872	**$21,774.40**	$232.30	$21,178.31 $596.09	$20,949.45 $824.95
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	$106.368	**$26,592.00**	$81.47	$25,295.00 $1,297.00	$25,246.98 $1,345.02
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	$103.471	**$23,798.33**	$154.38	$23,122.02 $676.31	$23,089.88 $708.45
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	$101.815	**$60,070.85**	$302.60	$59,227.55 $843.30	$59,138.05 $932.80

Fixed Income (continued) ❖

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
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	$105.105	**$126,126.00**	$422.96	$120,000.00 $6,126.00	$120,000.00 A $6,126.00
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	$103.505	**$103,505.00**	$831.23	$101,052.60 $2,452.40	$100,763.43 $2,741.57
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	$108.398	**$157,177.10**	$644.55	$152,216.69 $4,960.41	$150,898.66 $6,278.44
PARAGON NB FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3) **Ratings Information:** Not Rated	$85,000.00	$212.50	08/25/2020	$100.245	**$85,208.25**	$1.75	$85,000.00 $208.25	$85,000.00 A $208.25
PARKSIDE FNCL B&TC FDIC # 58796 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/07/21 .5500% DUE 08/07/2025 Callable 01/07/2021 @ 100.000 (70147ADX9) **Ratings Information:** Not Rated	$100,000.00	$550.00	08/17/2020	$100.052	**$100,052.00**	$36.16	$99,999.90 $52.10	$99,999.90 A $52.10

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)
PATHFINDER BANK OSWEGO, NY FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/29/21 .5000% DUE 10/29/2025 Callable 04/29/2021 @ 100.000 (70320KAS0) **Ratings Information:** Not Rated	$100,000.00	$500.00	10/21/2020	$100.154	**$100,154.00**	$2.74	$100,000.00 $154.00	$100,000.00 A $154.00
PREFERRED BK LOS ANGELES, CA 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	$100.475	**$246,163.75**	$46.99	$245,000.00 $1,163.75	$245,000.00 A $1,163.75
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	$100.944	**$247,312.80**	$1,258.56	$245,000.00 $2,312.80	$245,000.00 A $2,312.80
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	$106.325	**$260,496.25**	$1,745.20	$245,000.00 $15,496.25	$245,000.00 A $15,496.25
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	$104.026	**$254,863.70**	$1,151.84	$245,000.00 $9,863.70	$245,000.00 A $9,863.70

Fixed Income (continued) ❖

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
SYNCHRONY BANK 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	$100.726	**$246,778.70**	$20.81	$245,000.00 $1,778.70	$245,000.00 $1,778.70 A
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	$100.398	**$145,577.10**	$174.00	$145,000.00 $577.10	$145,000.00 $577.10 A
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/08/21 .7000% DUE 06/07/2024 Callable 01/08/2021 @ 100.000 (88241THM5) **Ratings Information:** Not Rated	$245,000.00	$1,715.00	05/28/2020	$100.069	**$245,169.05**	$108.07	$245,000.00 $169.05	$245,000.00 $169.05 A
UBS BANK USA SALT LAKE CITY, UT 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	$107.278	**$262,831.10**	$21.14	$245,000.00 $17,831.10	$245,000.00 $17,831.10 A
UNITY BANK CLINTON, NJ FDIC # 33503 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .4000% DUE 12/18/2025 (91330ACR6) **Ratings Information:** Not Rated	$115,000.00	$460.00	12/15/2020	$99.654	**$114,602.10**	$16.38	$115,000.00 $(397.90)	$115,000.00 $(397.90) A

Fixed Income (continued) ❖

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
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	$100.724	**$90,651.60**	$60.41	$90,000.00 $651.60	$90,000.00 [A] $651.60
WELLS FARGO BANK NA 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	$108.114	**$167,576.70**	$326.98	$155,000.00 $12,576.70	$155,000.00 [A] $12,576.70
Certificates of Deposit (CDs) Total	$9,733,000.00	$136,592.50			**$9,991,975.58**	$22,638.44	$9,755,540.72 $236,434.86	$9,750,166.79 $241,808.79

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

Fixed Income Total		**$136,592.50**			**$9,991,975.58**	**$22,638.44**		

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

Portfolio Total **$9,997,859.93**

Accrued Interest Total **$22,638.44**

Portfolio Total with Accrued Interest **$10,020,498.37**

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RAYMOND JAMES®

Your Activity

City of Pataskala Account No.

Activity Summary

Deposits

Type	This Statement	Year to Date
Deposits	$0.00	$182.46
Total Deposits	**$0.00**	**$182.46**

Expenses

Type	This Statement	Year to Date
Interest Expenses	$0.00	$(182.46)
Total Expenses	**$0.00**	**$(182.46)**

Purchases

Type	This Statement	Year to Date
Purchases	$(210,000.00)	$(8,093,409.80)
Reinvests	$0.00	$(765.76)
Total Purchases	**$(210,000.00)**	**$(8,094,175.56)**

Income

Type	This Statement	Year to Date
Dividends - Taxable	$0.00	$765.76
Interest - Taxable	$6,709.59	$177,551.51
Interest at RJ Bank Deposit Program	$0.61	$231.01
Total Income	**$6,710.20**	**$178,548.28**

Sales / Redemptions

Type	This Statement	Year to Date
Redemptions	$0.00	$6,207,000.00
Sales	$0.00	$1,561,813.01
Total Sales/Redemptions	**$0.00**	**$7,768,813.01**

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			Beginning Balance				$208,621.39	
12/01/2020	Income	Interest - Taxable	**1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)**			$49.32	$208,670.71	Paid on 100,000
12/01/2020	Income	Interest - Taxable	**LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)**			$192.33	$208,863.04	Paid on 130,000
12/01/2020	Income	Interest - Taxable	**LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)**			$155.96	$209,019.00	Paid on 115,000
12/03/2020	Income	Interest - Taxable	**WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)**			$350.34	$209,369.34	Paid on 155,000

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
12/04/2020	Income	Interest - Taxable	COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/04/21 .3500% DUE 09/04/2024 Callable 01/04/2021 @ 100.000 (20056QTY9)			$28.77	$209,398.11	Paid on 100,000
12/04/2020	Income	Interest - Taxable	MARLIN BUSINESS BANK SALT LAKE CITY, UT FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/04/21 .4000% DUE 09/04/2024 Callable 01/04/2021 @ 100.000 (57116AUE6)			$27.94	$209,426.05	Paid on 85,000
12/04/2020	Income	Interest - Taxable	MARLIN BUSINESS BANK SALT LAKE CITY, UT FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/04/21 .4500% DUE 09/04/2025 Callable 01/04/2021 @ 100.000 (57116AUF3)			$33.29	$209,459.34	Paid on 90,000
12/07/2020	Income	Interest - Taxable	EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)			$332.26	$209,791.60	Paid on 245,000
12/07/2020	Income	Interest - Taxable	PARKSIDE FNCL B&TC FDIC # 58796 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/07/21 .5500% DUE 08/07/2025 Callable 01/07/2021 @ 100.000 (70147ADX9)			$45.21	$209,836.81	Paid on 100,000
12/08/2020	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)			$261.78	$210,098.59	Paid on 245,000
12/08/2020	Income	Interest - Taxable	ENTERPRISE BANK FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)			$412.81	$210,511.40	Paid on 245,000
12/08/2020	Income	Interest - Taxable	TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/08/21 .7000% DUE 06/07/2024 Callable 01/08/2021 @ 100.000 (88241THM5)			$140.96	$210,652.36	Paid on 245,000

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
12/15/2020	Purchase	Purchase	JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL MULTI STEP CALLABLE BEGINNING 06/15/21 .4000% DUE 12/15/2025 Callable 06/15/2021 @ 100.000 (48128UTN9)	95,000.000	$100.000	$(95,000.00)	$115,652.36	
12/15/2020	Income	Interest - Taxable	CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3)			$115.07	$115,767.43	Paid on 50,000
12/15/2020	Income	Interest - Taxable	BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5)			$261.78	$116,029.21	Paid on 245,000
12/15/2020	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)			$53.42	$116,082.63	Paid on 100,000
12/17/2020	Income	Interest - Taxable	PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2)			$100.68	$116,183.31	Paid on 245,000
12/17/2020	Income	Interest - Taxable	WELLS FARGO BK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 1.7500% DUE 06/17/2021 (9497485W3)			$129.45	$116,312.76	Paid on 90,000
12/18/2020	Purchase	Purchase	UNITY BANK CLINTON, NJ FDIC # 33503 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .4000% DUE 12/18/2025 (91330ACR6)	115,000.000	$100.000	$(115,000.00)	$1,312.76	
12/21/2020	Income	Interest - Taxable	AMERANT BANK, NA CORAL GABLES, FL FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4)			$197.67	$1,510.43	Paid on 130,000
12/21/2020	Income	Interest - Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8)			$122.05	$1,632.48	Paid on 90,000
12/28/2020	Income	Interest - Taxable	MECHANICS CO-OP BK FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0)			$412.81	$2,045.29	Paid on 245,000

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
12/28/2020	Income	Interest - Taxable	PARAGON NB FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3)			$17.46	$2,062.75	Paid on 85,000
12/28/2020	Income	Interest - Taxable	FIRST NATIONAL BANK AMER FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/25/21 .3500% DUE 09/25/2024 Callable 01/25/2021 @ 100.000 (32110YQR9)			$70.48	$2,133.23	Paid on 245,000
12/28/2020	Income	Interest - Taxable	MALAGA BANK FSB FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9)			$122.88	$2,256.11	Paid on 230,000
12/29/2020	Income	Interest - Taxable	SYNCHRONY BANK FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 06/29/2021 (87164WMY1)			$1,903.95	$4,160.06	Paid on 245,000
12/29/2020	Income	Interest - Taxable	JONESBORO ST BANK FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/29/21 .8000% DUE 05/29/2025 Callable 01/29/2021 @ 100.000 (48040PGX7)			$161.09	$4,321.15	Paid on 245,000
12/29/2020	Income	Interest - Taxable	PATHFINDER BANK OSWEGO, NY FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 04/29/21 .5000% DUE 10/29/2025 Callable 04/29/2021 @ 100.000 (70320KAS0)			$41.10	$4,362.25	Paid on 100,000
12/30/2020	Income	Interest - Taxable	THE BANK OF PRINCETON FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3)			$100.68	$4,462.93	Paid on 245,000
12/30/2020	Income	Interest - Taxable	FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/30/21 .4000% DUE 09/30/2025 Callable 01/30/2021 @ 100.000 (319461DB2)			$80.55	$4,543.48	Paid on 245,000
12/30/2020	Income	Interest - Taxable	UBS BANK USA SALT LAKE CITY, UT FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9)			$634.31	$5,177.79	Paid on 245,000

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
12/30/2020	Income	Interest - Taxable	**LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 (51210SSC2)**			$152.88	$5,330.67	Paid on 155,000
12/31/2020	Income	Interest - Taxable	**Cash held in CIP**			$0.31	$5,330.98	11 days average balance $103,900.74 average rate .010%
12/31/2020	Income	Interest at RJ Bank Deposit Program	**Raymond James Bank Deposit Program**			$0.61	$5,331.59	

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)		12/15/2020	01/01/2021	$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)		12/15/2020	01/01/2021	$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)		12/15/2020	01/01/2021	$161.16	1.65% coupon x 115,000.000 par value
CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.2500% DUE 07/02/2024 (17284CN26)		12/16/2020	01/02/2021	$622.58	3.25% coupon x 38,000.000 par value
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 01/03/2023 (61760A5J4)		12/16/2020	01/02/2021	$932.60	1.85% coupon x 100,000.000 par value
WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)		12/17/2020	01/03/2021	$362.02	2.75% coupon x 155,000.000 par value
COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/04/21 .3500% DUE 09/04/2024 Callable 01/04/2021 @ 100.000 (20056QTY9)		12/18/2020	01/04/2021	$29.73	0.35% 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
MARLIN BUSINESS BANK SALT LAKE CITY, UT FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/04/21 .4000% DUE 09/04/2024 Callable 01/04/2021 @ 100.000 (57116AUE6)	12/18/2020	01/04/2021	$28.88	0.40% coupon x 85,000.000 par value
MARLIN BUSINESS BANK SALT LAKE CITY, UT FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/04/21 .4500% DUE 09/04/2025 Callable 01/04/2021 @ 100.000 (57116AUF3)	12/18/2020	01/04/2021	$34.40	0.45% coupon x 90,000.000 par value
EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)	12/20/2020	01/06/2021	$343.34	1.65% coupon x 245,000.000 par value
PARKSIDE FNCL B&TC FDIC # 58796 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/07/21 .5500% DUE 08/07/2025 Callable 01/07/2021 @ 100.000 (70147ADX9)	12/21/2020	01/07/2021	$46.71	0.55% coupon x 100,000.000 par value
ENTERPRISE BANK FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)	12/22/2020	01/08/2021	$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)	12/22/2020	01/08/2021	$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 01/08/21 .7000% DUE 06/07/2024 Callable 01/08/2021 @ 100.000 (88241THM5)	12/22/2020	01/08/2021	$145.66	0.70% coupon x 245,000.000 par value
CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.4000% DUE 01/09/2024 (17312QZ36)	12/23/2020	01/09/2021	$1,713.97	3.40% coupon x 100,000.000 par value
Future Interest Payments Total			$5,367.83	

◊ Please see Future Payments on the Understanding Your Statement page.

Realized Capital Gains & Losses ○

Summary of Gains & Losses

	This Statement	Year To Date
Short-Term Gain	$0.00	$0.00
Short-Term Loss	$0.00	$0.00
Long-Term Gain	$0.00	$42,196.21
Long-Term Loss	$0.00	$0.00
Net Gain / Loss Total	$0.00	**$42,196.21**

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STAR OHIO
State Treasury Asset Reserve of Ohio

P. O. Box 7177
Dublin, OH 43017

Account Statement

December 1, 2020 - December 31, 2020

ACCOUNT NUMBER

REGISTRATION

CITY OF PATASKALA
GENERAL OPERATING
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 2B
PATASKALA, OH 43062

REP NAME | REP ID

90496 45 0000

Shareholder Services 800-648-STAR (7827)

Funds Management

STAR Ohio
Columbus, OH 43260

Please visit our website at:
www.tos.ohio.gov

0001977-0002185 PDFE 952970

CITY OF PATASKALA
GENERAL OPERATING
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 2B
PATASKALA, OH 43062

Shareholder Message Center

STAR Ohio will be closed Friday, January 1, 2021 in observance of New Year's Day and Monday, January 18, 2021 in observance of Martin Luther King Day.

The daily fund close time for STAR Ohio is 2:00pm. (Excluding holidays and/or early close days listed above)

Visit www.starohio.com to view the STAR Ohio Webinar recorded on December 16, 2020. This webcast, hosted by the Ohio Treasurer's office, provides a market review and update on the STAR Ohio and STAR Plus Programs.

24 hr. advance transaction notification of both purchases and redemptions over $100 million is highly recommended, including the length of time the deposited funds are expected to remain in STAR Ohio. Future-dated redemptions up to $20 million can also be initiated online by selecting the trade date that you wish the trade to be processed on. Advanced notification allows the STAR Ohio fund to invest timely to achieve the best yield possible.

Go paperless! Contact STAR Ohio Client Services to stop paper statements or to register for web access on your STAR Ohio account.

Visit the Frequently Asked Questions section online at www.starohio.com for more information and other helpful tips regarding your STAR Ohio account. STAR Ohio Client Services can be reached from 8:30am to 5:00pm Monday through Friday at 1-800-648-STAR (7827) or by emailing info@starohio.com.

PORTFOLIO SUMMARY

Funds	Fund ID	Cost Basis Election	Total Shares	Share Price	Share Value	Portfolio %
STAR Ohio	4508	N/A	1,069,876.360	$1.00	$1,069,876.36	100.00%

Portfolio Value as of 12/31/2020: $1,069,876.36

DISTRIBUTION SUMMARY

		YTD Earnings			Reinvestment Option		
Funds	Fund ID	Income	S/T Cap Gains	L/T Cap Gains	Income	S/T Cap Gains	L/T Cap Gains
STAR Ohio	4508	$7,552.81	$0.00	$0.00	Reinvest	Reinvest	Reinvest

TRANSACTIONS

STAR Ohio **4508 - 75683** **30 Day Yield = 0.12%**

Date	Transaction Type	Transaction ID	Shares	Share Price	Gross Amount	Ded. Amount	Net Amount
12/01/2020	Opening Balance		1,069,756.190	$1.00			$1,069,756.19
12/31/2020	Income Dividend Reinvestment	533586151	120.170	1.00	120.17		120.17
12/31/2020	Closing Balance		1,069,876.360	$1.00			$1,069,876.36

STAR OHIO
State Treasury Asset Reserve of Ohio

P. O. Box 7177
Dublin, OH 43017

Account Statement

December 1, 2020 - December 31, 2020

ACCOUNT NUMBER

REGISTRATION

CITY OF PATASKALA
UTILITY FUND
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 2B
PATASKALA, OH 43062

REP NAME | REP ID

90496 45 0000

0001976-0002184 PDFE 952970

CITY OF PATASKALA
UTILITY FUND
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 2B
PATASKALA, OH 43062

Shareholder Services 800-648-STAR (7827)

Funds Management

STAR Ohio
Columbus, OH 43260

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PORTFOLIO SUMMARY

Funds	Fund ID	Cost Basis Election	Total Shares	Share Price	Share Value	Portfolio %
STAR Ohio	4508	N/A	534,944.830	$1.00	$534,944.83	100.00%

Portfolio Value as of 12/31/2020: $534,944.83

DISTRIBUTION SUMMARY

		YTD Earnings			Reinvestment Option		
Funds	Fund ID	Income	S/T Cap Gains	L/T Cap Gains	Income	S/T Cap Gains	L/T Cap Gains
STAR Ohio	4508	$3,776.46	$0.00	$0.00	Reinvest	Reinvest	Reinvest

TRANSACTIONS

STAR Ohio **4508 - 75682** **30 Day Yield = 0.12%**

Date	Transaction Type	Transaction ID	Shares	Share Price	Gross Amount	Ded. Amount	Net Amount
12/01/2020	Opening Balance		534,884.740	$1.00			$534,884.74
12/31/2020	Income Dividend Reinvestment	533585151	60.090	1.00	60.09		60.09
12/31/2020	Closing Balance		534,944.830	$1.00			$534,944.83

STAR OHIO
State Treasury Asset Reserve of Ohio

P. O. Box 7177
Dublin, OH 43017

Account Statement

December 1, 2020 - December 31, 2020

ACCOUNT NUMBER

REGISTRATION

CITY OF PATASKALA
BOND IMPROVEMENTS FUND
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 2B
PATASKALA, OH 43062

REP NAME | REP ID

90496 45 0000

Shareholder Services 800-648-STAR (7827)

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STAR Ohio
Columbus, OH 43260

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PORTFOLIO SUMMARY

Funds	Fund ID	Cost Basis Election	Total Shares	Share Price	Share Value	Portfolio %
STAR Ohio	4508	N/A	42,009.840	$1.00	$42,009.84	100.00%
		Portfolio Value as of 12/31/2020:			**$42,009.84**	

DISTRIBUTION SUMMARY

		YTD Earnings			Reinvestment Option		
Funds	Fund ID	Income	S/T Cap Gains	L/T Cap Gains	Income	S/T Cap Gains	L/T Cap Gains
STAR Ohio	4508	$296.57	$0.00	$0.00	Reinvest	Reinvest	Reinvest

TRANSACTIONS

STAR Ohio **4508 - 76161** **30 Day Yield = 0.12%**

Date	Transaction Type	Transaction ID	Shares	Share Price	Gross Amount	Ded. Amount	Net Amount
12/01/2020	Opening Balance		42,005.120	$1.00			$42,005.12
12/31/2020	Income Dividend Reinvestment	533943151	4.720	1.00	4.72		4.72
12/31/2020	Closing Balance		42,009.840	$1.00			$42,009.84

END OF REPORT

City of Pataskala, Ohio
Finance Department
621 West Broad Street, Suite 1D
Pataskala, Ohio 43062

Phone: (740) 927-3167
Fax: (740) 919-3560

www.cityofpataskalaohio.gov