City of Pataskala, Ohio

Finance Department
Report to Council

For the Period Ended
October 31, 2022

City of Pataskala, Ohio
Finance Department

Report to City Council
For the Period Ended
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James M. Nicholson
Finance Director

CITY OF PATASKALA, OHIO
October 2022 Finance Dept. Report to Council

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Finance Department

James M. Nicholson
Finance Director

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

FROM: Jamie Nicholson

DATE: November 7, 2022

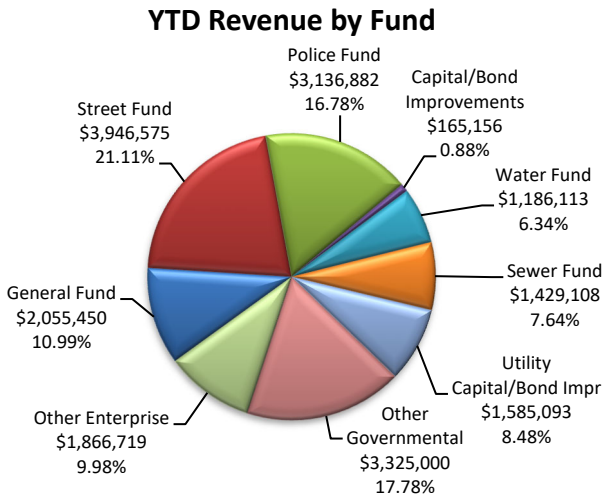
RE: **October 2022 Financial Condition Report**

October was very busy in the Finance department as we once again focused much of our effort on the 2023 budget. We also worked on the following tasks: (1) completed the development of the 2023 employee health insurance open enrollment program, including the creation of open enrollment materials; (2) began work on the 2022 year-end processing, including the development of a year-end processing schedule; (3) continue the 'clean up' efforts related to the transition to a new time and attendance and payroll system (HR Butler); (4) interviewed candidates for the Accounting Clerk position, offering the position to one candidate but still waiting for confirmation of acceptance; and (5) incorporated Finance Committee recommendations into the proposed 2023 budget.

During the month of November, we will focus on wrapping up the 2023 budget process by supporting Council's review and analysis of the proposed budget. In addition to working on the budget and providing routine payroll and accounting services, we also plan to: (1) begin recruiting efforts to replace the Assistant Finance Director position which will become vacant at November month-end; (2) begin the onboarding process for the new Accounting Clerk; (3) continue efforts on the 2023 employee health insurance open enrollment program; (4) begin work on year-end processing, including a review of all outstanding purchase orders; (5) incorporate any Council-requested changes into an amended budget; (6) begin work on the 2023 property, casualty and liability insurance renewal; and (7) continue to identify investment strategies to manage the city's investment portfolio in a historically low, but rising interest rate environment.

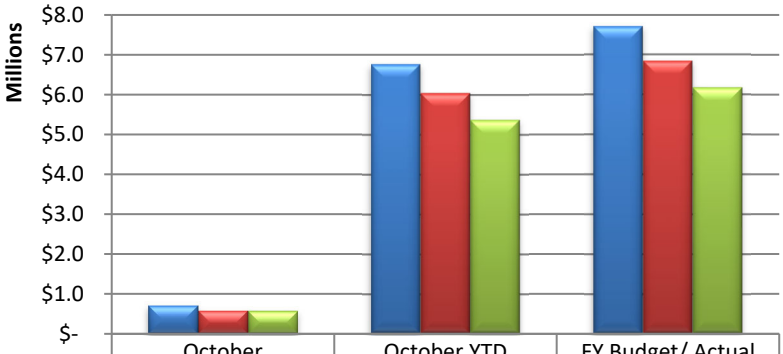
REVENUE/RECEIPTS

I am pleased to present this report on the financial condition of the city as of October 31, 2022. On a year to-date (YTD) cash basis, the city has collected approximately $18.70 million in total revenue from all sources, or 81.37% of the full-year budget. This total is slightly overstated, however, due to: (1) $2.20 million in interfund transfers made in January and October; (2) property tax/TIF PILOT revenues of $1.64 million received; and (3) $1.17 million in one-time grant revenues. Excluding those items would result in a YTD collections rate that is equal to 82.37% of budget, which is close to the straight-line rate of 83.33%.



Income tax collections for the month of October were $705.4 thousand (equal to 9.16% of budget) and were $122.9 thousand (21.10%) higher than last year when compared to October 2021. Total year to-date collections are $6.76 million (87.87% of budget) and, when compared to a October 2021 YTD total of $6.04 million, are $728.3 thousand (12.07%) higher. The full-year budget is currently projected to be $7.70 million, an increase of $860.2 thousand, or 12.58% over FY 2021 collections. It is important to note that the October 2021 YTD collections were equal to 88.28% of the full-year 2021 collections, and in 2020, the rate was equal to 87.08% of FY 2020 collections. Based upon the 2022 year to-date collections, the income tax collection forecast was increased in June by $294.3 thousand or 3.97%. We continue to monitor this trend to ensure that the forecast is accurate and appropriate.

Income Tax Collections - All Funds

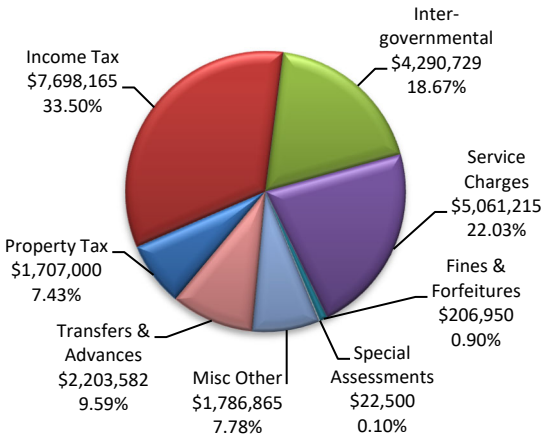


	October	October YTD	FY Budget/ Actual
FY2022	$705,391	$6,764,707	$7,698,165
FY2021	$582,468	$6,036,381	$6,837,922
FY2020	$571,329	$5,367,699	$6,164,127

The city received its second-half 2022 property tax settlement from Licking County in the month of August. The 2022 budget in this line is $1.71 million and is projected to be up by $129.4 thousand (8.20%) from FY 2021 receipts. Total property taxes received to-date are $1.64 million and are $63.9 thousand (4.05%) higher than the same period in 2021. The forecast was increased during June by $79.8 thousand (4.91%) to reflect the increased collections rate.

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 2022, a total of $4.29 million is budgeted, with $2.51 million of the total expected to come from grants and loans. Through October 31, approximately $2.74 million has been collected (63.78% of the category budget) which is down by $757.6 thousand (21.68%) from 2021. The significant variance is the result of receiving distributions in 2021 from the OWDA for the WRF facility improvement project that don't recur in 2022.

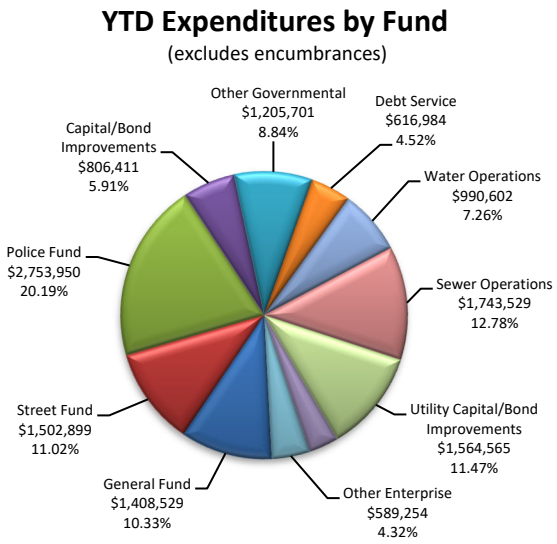
All Funds Revenue - Budget



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 2022, approximately $5.06 million is budgeted for total service charge revenues. Year to-date collections are $4.48 million, or 88.49% of budget. The ten-month total is down by $5.5 thousand (0.12%) when compared to 2021. At $4.63 million or 91.54% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through October 31 are $4.08 million, or 88.06% of the full-year budget in this line item.

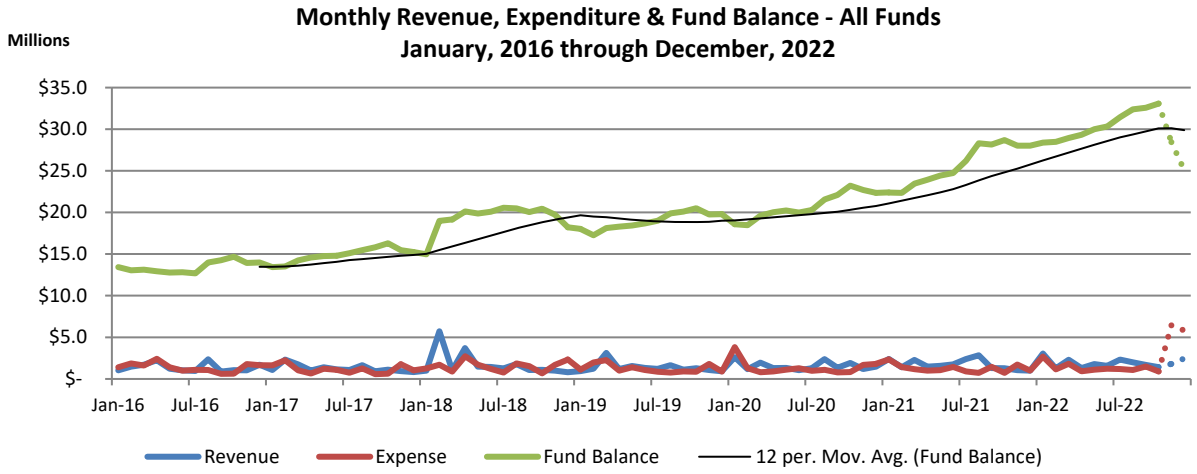
EXPENDITURES/SPENDING

As we enter into the final quarter of 2022, spending trends continue to appear to be in-line with, or better than, expectations. Excluding debt service expenses and interfund transfers in the calculation results in a spending rate equal to 43.80%, well below the straight-line rate of 83.33%. The lower than anticipated spending was the result of reduced spending on capital outlay and related expenses when compared to 2021. Including 2021 carryover encumbrances (e.g., purchase orders) as well as FY 2022-issued POs in the total results in a ratio of 64.41%. Many of these 2022 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances.



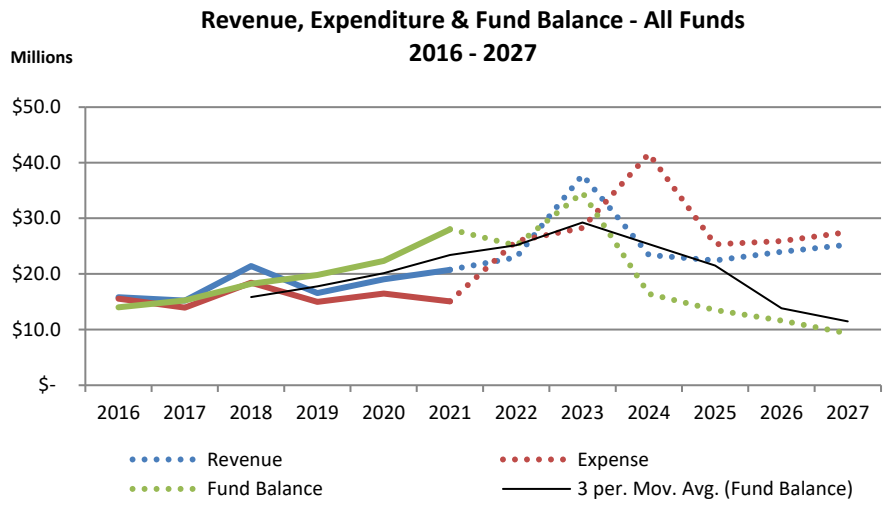
FUND BALANCE/FINANCIAL HEALTH

The chart below plots revenue, expenditures and fund balance since January 2016. The solid color lines represent actual numbers and any dotted lines reflecting the current forecast. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart.



Current projections call for the total all-funds balance to decline by $2.93 million (10.47%) in 2022 (see chart at the top of the following page which has been updated to reflect the proposed 2023 budget data and the forecast through 2027) to a total funds balance of about $25.09 million. The year-end 2021 total fund balance was $28.05 million, an increase of $5.78 million (25.99%) over the budget which resulted from below-budget spending in 2021 (down $6.42 million). From 2022 – 2027, however, the balance will decline every year during that period with the exception of 2023, which is the result of the issuance of long-term debt. The long-term decline is due to expenditures either exceeding or being roughly equal to revenues in each of those succeeding years.

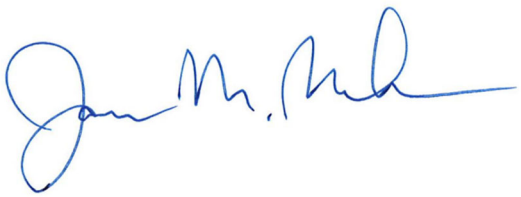
The General fund ended the month of October 2022 with an unencumbered balance of $3.32 million and is



up by $470.1 thousand, or 16.50% from December 2021. The Street (201) fund is up by $1.01 million (33.80%), and the Police (208) fund increased by $88.5 thousand (2.26%). The 2022 forecast calls for these funds to end the year approximately 12-15% below where they ended 2021. As we go through 2022, 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 OCTOBER 31, 2022

BANK/FINANCIAL INSTITUTION BALANCES:

Governmental Funds Checking (per stmnt)	$	325,000.00
Outstanding checks		(8,146.34)
O/S check sweep pending		70,197.67
Error Correction/Deposit in-transit		(62,051.33)
Total Governmental Funds Checking	**$**	**325,000.00**
Governmental Funds Sweep Acct (per stmt)	$	9,259,622.70
Other in-transit		-
O/S check sweep pending		(70,197.67)
Total Governmental Funds Sweep	**$**	**9,189,425.03**
Combined Governmental Funds	**$**	**9,514,425.03**
Payroll Checking Account (per stmnt)	$	155,129.04
Outstanding checks		(48,632.48)
Deposits in-transit		-
Error correction in-transit		319.63
Total Payroll Checking	**$**	**106,816.19**
Utility Funds Checking (per stmt)	$	2,113.13
Deposits in-transit		1,082.35
Outstanding checks		(11,903.32)
O/S check sweep pending		118,712.22
Error Correction/Other		(107,891.25)
Total PNB Water-Sewer Checking	**$**	**2,113.13**
Utility Funds Sweep Acct (per stmt)	$	7,531,512.44
Deposits in-transit		-
O/S check sweep pending		(118,712.22)
Bank error correction/other in-transit		-
Total PNB Water-Sewer Sweep	**$**	**7,412,800.22**
Combined PNB Water-Sewer Account	**$**	**7,414,913.35**
Vendor Bond/Security Dep Escrow Account	$	10,314.50
Outstanding checks		-
Deposits in-transit		-
Total PNB Fire Escrow Account	**$**	**10,314.50**
Fire Escrow Account	$	-
Outstanding checks		-
Deposits in-transit		-
Total PNB Fire Escrow Account	**$**	**-**
Builders Escrow/Construction Account	$	742,289.71
Outstanding checks		-
Deposits in-transit		-
Bank error correction/other in-transit		(9,647.18)
Total PNB Builders/Construction Escrow	**$**	**732,642.53**
Police Evidence/Cash Seizure	$	16,150.25
Outstanding checks		-
Deposits in-transit		-
Bank error correction/other in-transit		-
Total PNB Police Evidence/Cash Seizure	**$**	**16,150.25**
Investments (at cost)		
PNB CD 6881	$	-
STAR Ohio - Governmental		1,084,030.53
STAR Ohio - Utility		1,381,806.13
STAR Ohio - Bond Improvement		-
STAR Ohio - Local Fiscal Recovery Funds		839,087.86
Raymond James - Governmental		7,809,662.16
Raymond James - Utility		4,205,202.73
Total Investments	**$**	**15,319,789.41**
Total Statement Cash Balance	**$**	**33,115,051.26**

(Not included in total bank balances)		
PNB Mayors Court Account	$	14,849.77
Deposits in transit		605.00
Outstanding checks/ACH		(15,473.77)
Bank error/corrections		119.00
Total Mayors Court	**$**	**100.00**

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

SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

101 - General Fund	$	3,579,898.80
102 - Unclaimed Funds		2,243.76
Total General Funds	**$**	**3,582,142.56**
201 - Street Fund	$	6,049,235.27
202 - State Highway		457,544.90
203 - Ecological Preservation		8,650.00
204 - Pataskaka JEDD		3,766.08
205 - Permissive License Tax		699,482.65
206 - Recreation Fund		382,891.38
207 - Park Use		132,975.26
208 - Police Fund		4,380,963.84
209 - Immobilization		490.00
210 - Mayor's Court Computer		24,055.00
211 - Alcohol Enforcement & Education		5,946.10
212 - Law Enforcement Trust		17,603.75
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		12,943.63
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		58,939.54
224 - Local Coronavirus Relief Fund		-
225 - COVID Local Fiscal Recovery Fund		838,522.65
226 - Impact Fees Fund		1,028.17
227 - OneOhio Settlement Fund		1,504.07
Total Special Revenue	**$**	**13,092,432.63**
401 - Debt Service Fund	$	596,372.97
402 - Street Bond		-
Total Debt Service	**$**	**596,372.97**
301 - Capital Improvements	$	1,714,272.96
302 - Bond Improvements		-
303 - State Issue II Capital Improvements		49,706.87
304 - Municipal Building Purchase		-
305 - Courter Bridge Improvement		-
306 - SR 310 TIF		991,973.72
307 - Columbia Road Bridge Improvements		-
308 - Capital Facilities		52,258.93
Total Capital Projects	**$**	**2,808,212.48**
501 - Construction Account/Project	$	732,642.53
502 - Fire Escrow Fund		-
503 - Vendor Bond & Escrow		10,314.50
504 - Police Evidence/Cash Seizure		16,150.25
999 - Payroll Clearing Fund		106,816.19
Total Escrow/Agency Funds	**$**	**865,923.47**
Total Governmental Funds	**$**	**20,945,084.11**
601 - Water Operations	$	1,849,790.54
602 - Water Capital Improvements		2,226,929.18
603 - Water Bond Improvements		1.06
604 - Water Debt Service		387,634.26
605 - Water Treatment Plant #2		0.38
606 - Water Utility State Issue II (OPWC)		11,471.09
651 - Sewer Operations		3,209,744.47
652 - Sewer Capital Improvements		3,873,083.95
653 - Sewer Bond Improvements		-
654- Sewer Debt Service		338,521.18
655 - The Oaks Assessment		22,791.04
656 - Sewer Utility State Issue II (OPWC)		250,000.00
Total Enterprise Funds	**$**	**12,169,967.15**
Total All Funds	**$**	**33,115,051.26**

CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF OCTOBER 31, 2022

Fund Number / Description	December 31, 2021 Total Cash Balance	+ Year To-Date Revenues	- Year To-Date Expenditures	= Current Fund Cash Balance	- Outstanding Encumbrances	= October 31, 2022 Unencumbered Fund Balance
101 - General Fund	$ 2,932,977.78	$ 2,055,450.10	$ 1,408,529.08	**$ 3,579,898.80**	$ 260,772.42	**$ 3,319,126.38**
102 - Unclaimed Funds	2,243.76	-	-	**2,243.76**	-	**2,243.76**
Total General Funds	**$ 2,935,221.54**	**$ 2,055,450.10**	**$ 1,408,529.08**	**$ 3,582,142.56**	**$ 260,772.42**	**$ 3,321,370.14**
201 - Street Fund	$ 3,605,558.70	$ 3,946,575.48	$ 1,502,898.91	**$ 6,049,235.27**	$ 2,033,435.02	**$ 4,015,800.25**
202 - State Highway	318,324.24	164,293.83	25,073.17	**457,544.90**	37,193.37	**420,351.53**
203 - Ecological Preservation	8,650.00	-	-	**8,650.00**	-	**8,650.00**
204 - Pataskala JEDD	3,766.08	-	-	**3,766.08**	-	**3,766.08**
205 - Permissive License Tax	586,188.60	257,960.78	144,666.73	**699,482.65**	262,580.89	**436,901.76**
206 - Recreation Fund	210,926.34	560,371.80	388,406.76	**382,891.38**	45,406.63	**337,484.75**
207 - Park Use	145,337.63	60,054.04	72,416.41	**132,975.26**	41,087.61	**91,887.65**
208 - Police Fund	3,998,031.72	3,136,882.45	2,753,950.33	**4,380,963.84**	384,742.79	**3,996,221.05**
209 - Immobilization	490.00	-	-	**490.00**	-	**490.00**
210 - Mayor's Court Computer	24,632.49	5,018.00	5,595.49	**24,055.00**	400.00	**23,655.00**
211 - Alcohol Enforcement & Education	5,946.10	-	-	**5,946.10**	-	**5,946.10**
212 - Law Enforcement Trust	15,502.84	2,247.75	146.84	**17,603.75**	13,796.00	**3,807.75**
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	24,267.63	7,176.00	18,500.00	**12,943.63**	-	**12,943.63**
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	10,079.61	-	-	**10,079.61**	-	**10,079.61**
223 - Payment In Lieu	58,939.54	-	-	**58,939.54**	-	**58,939.54**
224 - Local Coronovirus Relief Fund	-	-	-	**-**	-	**-**
225 - Local Fiscal Recovery Fund	-	838,522.65	-	**838,522.65**	-	**838,522.65**
226 - Impact Fees Fund	-	1,028.17	-	**1,028.17**	-	**1,028.17**
227 - OneOhio Settlement Fund	-	1,504.07	-	**1,504.07**	-	**1,504.07**
Total Special Revenue	**$ 9,022,452.25**	**$ 8,981,635.02**	**$ 4,911,654.64**	**$ 13,092,432.63**	**$ 2,818,642.31**	**$ 10,273,790.32**
401 - Debt Service Fund	$ 293,468.19	$ 919,888.90	$ 616,984.12	**$ 596,372.97**	$ 379,112.89	**$ 217,260.08**
402 - Street Bond	-	-	-	**-**	-	**-**
Total Debt Service	**$ 293,468.19**	**$ 919,888.90**	**$ 616,984.12**	**$ 596,372.97**	**$ 379,112.89**	**$ 217,260.08**
301 - Capital Improvements	$ 2,355,527.25	$ 165,156.21	$ 806,410.50	**$ 1,714,272.96**	$ 225,421.93	**$ 1,488,851.03**
302 - Bond Improvements	-	-	-	**-**	-	**-**
303 - State Issue II Capital Improvements	50,178.12	-	471.25	**49,706.87**	17,875.55	**31,831.32**
304 - Municipal Building Purchase	-	-	-	**-**	-	**-**
305 - Courter Bridge Improvement	-	-	-	**-**	-	**-**
306 - SR 310 TIF	847,993.69	249,174.56	105,194.53	**991,973.72**	-	**991,973.72**
307 - Columbia Road Bridge Improvements	-	-	-	**-**	-	**-**
308 - Capital Facilities	146,234.76	56,024.17	150,000.00	**52,258.93**	-	**52,258.93**
Total Capital Projects	**$ 3,399,933.82**	**$ 470,354.94**	**$ 1,062,076.28**	**$ 2,808,212.48**	**$ 243,297.48**	**$ 2,564,915.00**
501 - Construction Account/Project	$ 822,205.47	$ 193,341.00	$ 282,903.94	**$ 732,642.53**	$ 521,101.74	**$ 211,540.79**
502 - Fire Escrow Fund	-	-	-	**-**	-	**-**
503 - Vendor Bond & Escrow	9,314.50	2,750.00	1,750.00	**10,314.50**	8,714.50	**1,600.00**
504 - Police Evidence/Cash Seizure	21,081.91	5,644.00	10,575.66	**16,150.25**	8,987.50	**7,162.75**
999 - Payroll Clearing Fund	69,466.16	3,818,031.48	3,780,681.45	**106,816.19**	-	**106,816.19**
Total Agency/Fiduciary Funds	**$ 922,068.04**	**$ 4,019,766.48**	**$ 4,075,911.05**	**$ 865,923.47**	**$ 538,803.74**	**$ 327,119.73**
Total Governmental Funds	**$ 16,573,143.84**	**$ 16,447,095.44**	**$ 12,075,155.17**	**$ 20,945,084.11**	**$ 4,240,628.84**	**$ 16,704,455.27**
601 - Water Operations	$ 1,654,280.17	$ 1,186,112.79	$ 990,602.42	**$ 1,849,790.54**	$ 251,225.76	**$ 1,598,564.78**
602 - Water Capital Improvements	2,790,969.85	872,944.67	1,436,985.34	**2,226,929.18**	401,359.35	**1,825,569.83**
603 - Water Bond Improvements	1.06	-	-	**1.06**	-	**1.06**
604 - Water Debt Service	56,158.49	528,006.88	196,531.11	**387,634.26**	379,837.89	**7,796.37**
605 - Water Treatment Plant #2	0.38	-	-	**0.38**	-	**0.38**
606 - Water Utility State Issue II (OPWC)	-	589,882.00	578,410.91	**11,471.09**	26,589.09	**(15,118.00)**
651 - Sewer Operations	3,524,165.42	1,429,108.31	1,743,529.26	**3,209,744.47**	272,925.41	**2,936,819.06**
652 - Sewer Capital Improvements	3,288,127.18	712,148.25	127,191.48	**3,873,083.95**	72,206.71	**3,800,877.24**
653 - Sewer Bond Improvements	387.84	-	387.84	**-**	-	**-**
654- Sewer Debt Service	119,704.52	478,332.26	259,515.60	**338,521.18**	319,238.40	**19,282.78**
655 - Oaks Assessment	13,136.68	20,497.64	10,843.28	**22,791.04**	10,132.26	**12,658.78**
656 - Sewer Utility State Issue II (OPWC)	-	250,000.00	-	**250,000.00**	-	**250,000.00**
Total Enterprise Funds	**$ 11,446,931.59**	**$ 6,067,032.80**	**$ 5,343,997.24**	**$ 12,169,967.15**	**$ 1,733,514.87**	**$ 10,436,452.28**
Total All Funds	**$ 28,020,075.43**	**$ 22,514,128.24**	**$ 17,419,152.41**	**$ 33,115,051.26**	**$ 5,974,143.71**	**$ 27,140,907.55**

CITY OF PATASKALA, OHIO
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
AS OF OCTOBER 31, 2022

Fund Number / Description	December 31, 2021 Total Cash Balance	+ FY 2022 Estimated Revenues	- FY 2022 Budget Expenditures	- FY 2021 Carryover Encumbrances	Original Total Expense Budget	= Projected Fund Balances per Perm Budget	- FY 2022 Supplemental Appropriations	+ Net Change in Prior Year C/O Encumbrances	= Total Expense Budget as of October 31, 2022	+ FY 2022 Est Revenue Adjustments	= EOY Projected Fund Balances as of October 31, 2022	Balance as % of Budget
101 - General Fund	$ 2,932,977.78	$ 2,017,557.00	$ 2,385,854.00	$ 83,913.32	$ 2,469,767.32	$ 2,480,767.46	$ 41,500.00	$ (36,914.76)	$ 2,474,352.56	$ 249,510.00	$ 2,725,692.22	110.16%
102 - Unclaimed Funds	2,243.76	100.00	-	-	-	2,343.76	-	-	-	-	2,343.76	100.00%
Total General Funds	**$ 2,935,221.54**	**$ 2,017,657.00**	**$ 2,385,854.00**	**$ 83,913.32**	**$ 2,469,767.32**	**$ 2,483,111.22**	**$ 41,500.00**	**$ (36,914.76)**	**$ 2,474,352.56**	**$ 249,510.00**	**$ 2,728,035.98**	**110.25%**
201 - Street Fund	$ 3,605,558.70	$ 4,433,719.50	$ 4,276,450.00	$ 604,270.13	$ 4,880,720.13	$ 3,158,558.07	$ 218,000.00	$ (50,770.37)	$ 5,047,949.76	$ 120,422.50	$ 3,111,750.94	61.64%
202 - State Highway	318,324.24	93,264.00	61,000.00	25,610.40	86,610.40	324,977.84	-	(2,843.86)	83,766.54	44,236.00	372,057.70	444.16%
203 - Ecological Preservation	8,650.00	-	-	-	-	8,650.00	-	-	-	-	8,650.00	100.00%
204 - Pataskala JEDD	3,766.08	-	-	-	-	3,766.08	-	-	-	-	3,766.08	100.00%
205 - Permissive License Tax	586,188.60	318,688.00	313,500.00	219,800.47	533,300.47	371,576.13	-	-	533,300.47	(65,188.00)	306,388.13	57.45%
206 - Recreation Fund	210,926.34	598,750.00	578,398.00	9,685.79	588,083.79	221,592.55	26,000.00	(4,231.81)	609,851.98	27,915.00	227,739.36	37.34%
207 - Park Use	145,337.63	51,900.00	114,000.00	11,488.55	125,488.55	71,749.08	-	(7,556.30)	117,932.25	15,000.00	94,305.38	79.97%
208 - Police Fund	3,998,031.72	3,395,597.00	3,792,577.00	90,287.88	3,882,864.88	3,510,763.84	91,250.00	(28,516.52)	3,945,598.36	156,028.00	3,604,058.36	91.34%
209 - Immobilization	490.00	-	-	-	-	490.00	-	-	-	-	490.00	100.00%
210 - Mayor's Court Computer	24,632.49	3,000.00	7,000.00	410.64	7,410.64	20,221.85	-	(410.64)	7,000.00	1,000.00	21,632.49	309.04%
211 - Alcohol Enforcement & Education	5,946.10	-	2,500.00	-	2,500.00	3,446.10	-	-	2,500.00	-	3,446.10	137.84%
212 - Law Enforcement Trust	15,502.84	2,500.00	5,000.00	-	5,000.00	13,002.84	10,000.00	-	15,000.00	(1,500.00)	1,502.84	10.02%
213 - Pataskala Mobile Home Park	4,491.72	0.28	4,492.00	-	4,492.00	-	-	-	4,492.00	(0.28)	(0.28)	-0.01%
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	24,267.63	1,500.00	-	-	-	25,767.63	18,500.00	-	18,500.00	-	7,267.63	39.28%
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	10,079.61	4,500.00	-	-	-	14,579.61	-	-	-	-	14,579.61	100.00%
223 - Payment In Lieu	58,939.54	-	-	-	-	58,939.54	-	-	-	-	58,939.54	100.00%
224 - Local Coronavirus Relief Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
225 - Local Fiscal Recovery Fund	-	63,761.08	-	-	-	63,761.08	-	-	-	774,761.57	838,522.65	100.00%
226 - Impact Fees Fund	-	-	-	-	-	-	250,000.00	-	250,000.00	250,000.00	-	0.00%
227 - OneOhio Settlement Fund	-	-	-	-	-	-	-	-	-	1,500.00	1,500.00	100.00%
Total Special Revenue	**$ 9,022,452.25**	**$ 8,967,179.86**	**$ 9,154,917.00**	**$ 961,553.86**	**$ 10,116,470.86**	**$ 7,873,161.25**	**$ 613,750.00**	**$ (94,329.50)**	**$ 10,635,891.36**	**$ 1,324,174.79**	**$ 8,677,915.54**	**81.59%**
401 - Debt Service Fund	$ 293,468.19	$ 979,264.00	$ 999,417.00	$ -	$ 999,417.00	$ 273,315.19	$ 2,500.00	$ -	$ 1,001,917.00	$ 29,162.00	$ 299,977.19	0.00%
402 - Street Bond	-	-	-	-	-	-	-	-	-	-	-	0.00%
Total Debt Service	**$ 293,468.19**	**$ 979,264.00**	**$ 999,417.00**	**$ -**	**$ 999,417.00**	**$ 273,315.19**	**$ 2,500.00**	**$ -**	**$ 1,001,917.00**	**$ 29,162.00**	**$ 299,977.19**	**0.00%**
301 - Capital Improvements	$ 2,355,527.25	$ 122,958.00	$ 169,665.00	$ 1,013,158.47	$ 1,182,823.47	$ 1,295,661.78	$ 2,500.00	$ -	$ 1,185,323.47	$ 53,513.00	$ 1,346,674.78	113.61%
302 - Bond Improvements	-	-	-	-	-	-	-	-	-	-	-	100.00%
303 - State Issue II Capital Improvements	50,178.12	-	-	18,346.80	18,346.80	31,831.32	-	-	18,346.80	-	31,831.32	173.50%
304 - Municipal Building Purchase	-	-	-	-	-	-	-	-	-	-	-	100.00%
305 - Courter Bridge Improvement	-	-	-	-	-	-	-	-	-	-	-	100.00%
306 - SR 310 TIF	847,993.69	250,000.00	106,694.00	-	106,694.00	991,299.69	-	-	106,694.00	-	991,299.69	929.11%
307 - Columbia Road Bridge Improvements	-	-	-	-	-	-	-	-	-	-	-	100.00%
308 - Capital Facilities	146,234.76	97,500.00	150,000.00	-	150,000.00	93,734.76	-	-	150,000.00	-	93,734.76	62.49%
Total Capital Projects	**$ 3,399,933.82**	**$ 470,458.00**	**$ 426,359.00**	**$ 1,031,505.27**	**$ 1,457,864.27**	**$ 2,412,527.55**	**$ 2,500.00**	**$ -**	**$ 1,460,364.27**	**$ 53,513.00**	**$ 2,463,540.55**	**168.69%**
501 - Construction Account/Project	$ 822,205.47	$ 750,000.00	$ 750,000.00	$ 551,122.78	$ 1,301,122.78	$ 271,082.69	$ 28,000.00	$ -	$ 1,329,122.78	$ -	$ 243,082.69	18.29%
502 - Fire Escrow Fund	-	100,000.00	100,000.00	-	100,000.00	-	-	-	100,000.00	-	-	0.00%
503 - Vendor Bond & Escrow	9,314.50	50,000.00	50,000.00	8,464.50	58,464.50	850.00	-	-	58,464.50	-	850.00	1.45%
504 - Police Evidence/Cash Seizure	21,081.91	60,000.00	60,000.00	2,509.20	62,509.20	18,572.71	-	-	62,509.20	-	18,572.71	29.71%
999 - Payroll Clearing Fund	69,466.16	-	-	-	-	69,466.16	-	-	-	-	69,466.16	100.00%
Total Fiduciary/Agency	**$ 922,068.04**	**$ 960,000.00**	**$ 960,000.00**	**$ 562,096.48**	**$ 1,522,096.48**	**$ 359,971.56**	**$ 28,000.00**	**$ -**	**$ 1,550,096.48**	**$ -**	**$ 331,971.56**	**21.42%**
Total Governmental Funds	**$ 16,573,143.84**	**$ 13,394,558.86**	**$ 13,926,547.00**	**$ 2,639,068.93**	**$ 16,565,615.93**	**$ 13,402,086.77**	**$ 688,250.00**	**$ (131,244.26)**	**$ 17,122,621.67**	**$ 1,656,359.79**	**$ 14,501,440.82**	**84.69%**
601 - Water Operations	$ 1,654,280.17	$ 1,386,430.00	$ 1,468,487.00	$ 113,761.09	$ 1,582,248.09	$ 1,458,462.08	$ (3,000.00)	$ (64,319.30)	$ 1,514,928.79	$ (4,400.00)	$ 1,521,381.38	100.43%
602 - Water Capital Improvements	2,790,969.85	853,750.00	1,850,500.00	52,689.43	1,903,189.43	1,741,530.42	64,000.00	(2,357.49)	1,964,831.94	93,250.00	1,773,137.91	90.24%
603 - Water Bond Improvements	1.06	-	-	-	-	1.06	-	-	-	-	1.06	100.00%
604 - Water Debt Service	56,158.49	527,700.00	576,369.00	-	576,369.00	7,489.49	-	-	576,369.00	-	7,489.49	1.30%
605 - Water Treatment Plant #2	0.38	-	-	-	-	0.38	-	-	-	-	0.38	100.00%
606 - Water Utility State Issue II (OPWC)	-	605,000.00	605,000.00	-	605,000.00	-	-	-	605,000.00	-	-	0.00%
651 - Sewer Operations	3,524,165.42	1,709,250.00	2,326,506.00	144,699.53	2,471,205.53	2,762,209.89	3,000.00	(47,534.63)	2,426,670.90	(9,750.00)	2,796,994.52	115.26%
652 - Sewer Capital Improvements	3,288,127.18	1,400,367.46	340,000.00	12,459.82	352,459.82	4,336,034.82	-	(1,225.38)	351,234.44	114,602.00	4,451,862.20	1267.49%
653 - Sewer Bond Improvements	387.84	0.16	388.00	-	388.00	0.00	-	-	388.00	-	0.00	0.00%
654- Sewer Debt Service	119,704.52	477,777.84	578,754.00	-	578,754.00	18,728.36	-	-	578,754.00	610.00	19,338.36	3.34%
655 - Oaks Assessment	13,136.68	20,261.00	21,014.00	-	21,014.00	12,383.68	-	-	21,014.00	1,239.00	13,622.68	64.83%
656 - Utility State Issue II (OPWC)	-	500,000.00	500,000.00	-	500,000.00	-	250,000.00	-	750,000.00	250,000.00	-	0.00%
Total Enterprise Funds	**$ 11,446,931.59**	**$ 7,480,536.46**	**$ 8,267,018.00**	**$ 323,609.87**	**$ 8,590,627.87**	**$ 10,336,840.18**	**$ 314,000.00**	**$ (115,436.80)**	**$ 8,789,191.07**	**$ 445,551.00**	**$ 10,583,827.98**	**120.42%**
Total All Funds	**$ 28,020,075.43**	**$ 20,875,095.32**	**$ 22,193,565.00**	**$ 2,962,678.80**	**$ 25,156,243.80**	**$ 23,738,926.95**	**$ 1,002,250.00**	**$ (246,681.06)**	**$ 25,911,812.74**	**$ 2,101,910.79**	**$ 25,085,268.80**	**96.81%**

CITY OF PATASKALA, OHIO
OCTOBER 2022 YTD ANALYSIS - All Funds

		YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
Beginning Fund Balance		**$28,057,425**	**$28,057,425**			**$ 22,352,604**	**$22,352,604**				
REVENUE											
Taxes	Property Taxes	$ 1,641,476	$ 1,707,000	$ 65,524	96.16%	$ 1,577,569	$ 1,587,270	$ 9,701	99.39%	$ 63,907	4.05%
	Income Taxes	6,764,707	7,698,165	933,458	87.87%	6,036,381	7,153,560	1,117,179	84.38%	728,326	12.07%
Total Taxes		**$ 8,406,183**	**$ 9,405,165**	**$ 998,982**	**89.38%**	**$ 7,613,950**	**$ 8,740,830**	**$ 1,126,880**	**87.11%**	**$ 792,233**	**10.41%**
Intergovernmental	State-Shared Revenues	$ 1,555,509	$ 1,774,322	$ 218,813	87.67%	$ 1,589,101	$ 1,739,988	$ 150,887	91.33%	$ (33,593)	-2.11%
	Grants & Loans	1,173,557	2,508,807	1,335,250	46.78%	1,905,219	2,235,613	330,395	85.22%	(731,662)	-38.40%
	Other Intergovernmental	7,698	7,600	(98)	101.29%	-	-	-	0.00%	7,698	100.00%
Total Intergovernmental		**$ 2,736,764**	**$ 4,290,729**	**$ 1,553,965**	**63.78%**	**$ 3,494,320**	**$ 3,975,601**	**$ 481,282**	**87.89%**	**$ (757,556)**	**-21.68%**
Charges for Service	General Government Fees	$ 235,139	$ 238,415	$ 3,276	98.63%	$ 239,704	$ 243,650	$ 3,946	98.38%	$ (4,565)	-1.90%
	Utility Charges	4,079,654	4,632,800	553,146	88.06%	4,082,307	4,718,587	636,280	86.52%	(2,653)	-0.06%
	Other Service Charges	163,926	190,000	26,074	86.28%	162,180	190,000	27,820	85.36%	1,745	1.08%
Total Charges for Service		**$ 4,478,719**	**$ 5,061,215**	**$ 582,496**	**88.49%**	**$ 4,484,192**	**$ 5,152,237**	**$ 668,045**	**87.03%**	**$ (5,473)**	**-0.12%**
Fines & Forfeitures	Mayor's Court	$ 164,364	$ 205,700	$ 41,336	79.90%	$ 64,224	$ 60,750	$ (3,474)	105.72%	$ 100,140	155.92%
	Other Fines & Forfeitures	2,453	1,250	(1,203)	196.22%	3,912	2,750	(1,162)	142.25%	(1,459)	-37.30%
Total Fines, Licenses & Permits		**$ 166,817**	**$ 206,950**	**$ 40,133**	**80.61%**	**$ 68,136**	**$ 63,500**	**$ (4,636)**	**107.30%**	**$ 98,680**	**144.83%**
Special Assessments	Special Assessments	20,527	22,500	1,973	91.23%	26,452	21,261	(5,191)	124.41%	(5,925)	-22.40%
Total Special Assessments		**$ 20,527**	**$ 22,500**	**$ 1,973**	**91.23%**	**$ 26,452**	**$ 21,261**	**$ (5,191)**	**124.41%**	**$ (5,925)**	**-22.40%**
Other Sources	Investment Income	$ 212,602	$ 146,665	$ (65,937)	144.96%	$ 122,259	$ 146,605	$ 24,346	83.39%	$ 90,343	73.89%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	470,904	1,640,200	1,169,296	28.71%	1,643,479	1,798,000	154,521	91.41%	(1,172,575)	-71.35%
Total Other Sources		**$ 683,506**	**$ 1,786,865**	**$ 1,103,360**	**38.25%**	**$ 1,765,738**	**$ 1,944,605**	**$ 178,867**	**90.80%**	**$ (1,082,232)**	**-61.29%**
Interfund Transfers	Transfers & Advances In	$ 2,203,582	$ 2,203,582	$ -	100.00%	$ 1,230,214	$ 1,484,452	$ 254,238	82.87%	$ 973,367	79.12%
Total Transfers		**$ 2,203,582**	**$ 2,203,582**	**$ -**	**100.00%**	**$ 1,230,214**	**$ 1,484,452**	**$ 254,238**	**82.87%**	**$ 973,367**	**79.12%**
Grand Total Revenue		**$18,696,097**	**$22,977,006**	**$ 4,280,909**	**81.37%**	**$ 18,683,002**	**$21,382,486**	**$ 2,699,485**	**87.38%**	**$ 13,095**	**0.07%**
Adjustments:											
- Elim impact of Interfund transfers/advances		$ (2,203,582)	$ (2,203,582)	$ -	0.00%	$ (1,230,214)	$ (1,484,452)	$ 254,238	-17.13%	$ (973,367)	79.12%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue		**$ (2,203,582)**	**$ (2,203,582)**	**$ -**	**0.00%**	**$ (1,230,214)**	**$ (1,484,452)**	**$ 254,238**	**-17.13%**	**$ (973,367)**	**79.12%**
Adjusted Grand Total Revenue		**$16,492,515**	**$20,773,424**	**$ 4,280,909**	**79.39%**	**$ 17,452,787**	**$19,898,034**	**$ 2,445,247**	**87.71%**	**$ (960,272)**	**-5.50%**

EXPENDITURE & ENCUMBRANCES	YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
Salary & Related	$ 4,449,606	$ 6,691,268	$ 2,241,662	33.50%	$ 444,826	$ 1,796,836	26.85%	$ 4,356,906	$ 92,700	2.13%
Contractual Services	1,975,486	5,170,918	3,195,432	61.80%	1,346,765	1,848,666	35.75%	1,823,433	152,053	8.34%
General Operating	1,911,247	3,306,049	1,394,801	42.19%	495,839	898,962	27.19%	1,533,585	377,663	24.63%
Capital Outlay	2,047,811	6,400,842	4,353,031	68.01%	2,598,393	1,754,639	27.41%	2,405,144	(357,333)	-14.86%
Debt Service	1,050,739	2,139,155	1,088,416	50.88%	1,088,321	95	0.00%	986,158	64,581	6.55%
Transfers & Advances	2,203,582	2,203,582	0	0.00%	-	0	0.00%	1,230,214	973,367	79.12%
Grand Total Expenditures	**$13,638,471**	**$25,911,813**	**$12,273,342**	**47.37%**	**$ 5,974,144**	**$ 6,299,198**	**24.31%**	**$ 12,335,440**	**$ 1,303,031**	**10.56%**
Adjustments:										
- Interfund transfers & advances	$ (2,203,582)	$ (2,203,582)	$ (0)	0.00%	$ -	$ 0	0.00%	$ (1,230,214)	$ (973,367)	79.12%
Total Adjustments	**$ (2,203,582)**	**$ (2,203,582)**	**$ (0)**	**0.00%**	**$ -**	**$ 0**	**0.00%**	**$ (1,230,214)**	**$ (973,367)**	**79.12%**
Adjusted Grand Total Expenditures	**$11,434,889**	**$23,708,231**	**$12,273,342**	**51.77%**	**$ 5,974,144**	**$ 6,299,198**	**26.57%**	**$ 11,105,226**	**$ 329,663**	**2.97%**
Ending Fund Balance (based on non-adjusted expenditures)	**$33,115,051**	**$25,085,269**			**$ 27,140,908**			**$ 28,700,165**	**$ 4,414,886**	**15.38%**
		96.81%								

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - ALL FUNDS
THROUGH OCTOBER 31, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
Taxes	**$ 8,406,182.75**	**$ 9,405,165.00**	**$ 998,982.25**	**$ 9,031,060.00**	**$ 374,105.00**
Income Taxes	$ 6,764,706.51	$ 7,698,165.00	$ 933,458.49	$ 7,403,882.00	$ 294,283.00
Property Taxes	$ 1,641,476.24	$ 1,707,000.00	$ 65,523.76	$ 1,627,178.00	$ 79,822.00
Intergovernmental	**$ 2,736,763.82**	**$ 4,290,729.11**	**$ 1,553,965.29**	**$ 3,139,775.04**	**$ 1,150,954.07**
Grants & Loans	$ 1,173,557.09	$ 2,508,807.11	$ 1,335,250.02	$ 1,356,880.54	$ 1,151,926.57
State-Shared Revenues	$ 1,555,508.55	$ 1,774,322.00	$ 218,813.45	$ 1,782,894.50	$ (8,572.50)
Other Intergovernmental	$ 7,698.18	$ 7,600.00	$ (98.18)	$ -	$ 7,600.00
Charges for Service	**$ 4,478,718.87**	**$ 5,061,215.00**	**$ 582,496.13**	**$ 4,937,450.00**	**$ 123,765.00**
General Government Fees	$ 235,138.76	$ 238,415.00	$ 3,276.24	$ 231,650.00	$ 6,765.00
Utility	$ 4,079,654.25	$ 4,632,800.00	$ 553,145.75	$ 4,515,800.00	$ 117,000.00
Other Service Charges	$ 163,925.86	$ 190,000.00	$ 26,074.14	$ 190,000.00	$ -
Fines & Forfeitures	**$ 166,816.67**	**$ 206,950.00**	**$ 40,133.33**	**$ 74,850.00**	**$ 132,100.00**
Mayor's Court	$ 164,363.92	$ 205,700.00	$ 41,336.08	$ 72,100.00	$ 133,600.00
Other Fines & Forfeitures	$ 2,452.75	$ 1,250.00	$ (1,202.75)	$ 2,750.00	$ (1,500.00)
Special Assessments	**$ 20,527.23**	**$ 22,500.00**	**$ 1,972.77**	**$ 21,261.00**	**$ 1,239.00**
Special Assessments	$ 20,527.23	$ 22,500.00	$ 1,972.77	$ 21,261.00	$ 1,239.00
Miscellaneous Revenue	**$ 683,505.58**	**$ 1,786,865.16**	**$ 1,103,359.58**	**$ 1,481,117.44**	**$ 305,747.72**
Investment Income	$ 212,602.07	$ 146,665.16	$ (65,936.91)	$ 141,317.44	$ 5,347.72
Other Miscellaneous Revenue	$ 470,903.51	$ 1,640,200.00	$ 1,169,296.49	$ 1,339,800.00	$ 300,400.00
Proceeds from Debt Issuance	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ 2,203,581.84**	**$ 2,203,581.84**	**$ -**	**$ 2,189,581.84**	**$ 14,000.00**
Transfers & Advances	$ 2,203,581.84	$ 2,203,581.84	$ -	$ 2,189,581.84	$ 14,000.00
Grand Total	**$ 18,696,096.76**	**$ 22,977,006.11**	**$ 4,280,909.35**	**$ 20,875,095.32**	**$ 2,101,910.79**

CITY OF PATASKALA, OHIO
2022 EXPENDITURE BUDGET ANALYSIS - All Funds
THROUGH OCTOBER 31, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	$ 4,449,606.00	$ 444,825.53	$ 6,691,267.59	$ 1,796,836.06	$ 6,626,447.00	$ 26,870.59	$ 37,950.00
Contractual Services	$ 1,975,485.87	$ 1,346,765.38	$ 5,170,917.54	$ 1,848,666.29	$ 4,236,890.00	$ 870,727.54	$ 63,300.00
General Operating	$ 1,911,247.38	$ 495,838.64	$ 3,306,048.50	$ 898,962.48	$ 2,930,684.00	$ 227,364.50	$ 148,000.00
Capital Outlay	$ 2,047,810.81	$ 2,598,392.72	$ 6,400,842.11	$ 1,754,638.58	$ 4,070,807.00	$ 1,591,035.11	$ 739,000.00
Debt Service	$ 1,050,739.06	$ 1,088,321.44	$ 2,139,155.00	$ 94.50	$ 2,139,155.00	$ -	$ -
Transfers & Advances	$ 2,203,581.84	$ -	$ 2,203,582.00	$ 0.16	$ 2,189,582.00	$ -	$ 14,000.00
Grand Total	**$ 13,638,470.96**	**$ 5,974,143.71**	**$ 25,911,812.74**	**$ 6,299,198.07**	**$ 22,193,565.00**	**$ 2,715,997.74**	**$ 1,002,250.00**

CITY OF PATASKALA, OHIO
2022 EXPENDITURE BUDGET ANALYSIS - All Funds
THROUGH OCTOBER 31, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	**$ 4,449,606.00**	**$ 444,825.53**	**$ 6,691,267.59**	**$ 1,796,836.06**	**$ 6,626,447.00**	**$ 26,870.59**	**$ 37,950.00**
Salaries & Wages	$ 3,117,288.73	$ 8,741.20	$ 4,256,974.20	$ 1,130,944.27	$ 4,241,130.00	$ 4,391.20	$ 11,453.00
Taxes & Insurance	$ 739,579.84	$ 408,669.09	$ 1,570,239.65	$ 421,990.72	$ 1,540,836.00	$ 18,000.65	$ 11,403.00
Pension	$ 526,334.92	$ -	$ 720,229.00	$ 193,894.08	$ 704,035.00	$ -	$ 16,194.00
Employee Benefits	$ 66,402.51	$ 27,415.24	$ 143,824.74	$ 50,006.99	$ 140,446.00	$ 4,478.74	$ (1,100.00)
Contractual Services	**$ 1,975,485.87**	**$ 1,346,765.38**	**$ 5,170,917.54**	**$ 1,848,666.29**	**$ 4,236,890.00**	**$ 870,727.54**	**$ 63,300.00**
Governmental Services	$ 78,772.72	$ 4,400.00	$ 114,470.00	$ 31,297.28	$ 111,600.00	$ 4,370.00	$ (1,500.00)
Financial & Legal	$ 301,645.31	$ 129,755.28	$ 602,746.27	$ 171,345.68	$ 525,348.00	$ 24,248.27	$ 53,150.00
Planning & Zoning	$ 526,236.45	$ 863,855.06	$ 2,551,090.61	$ 1,160,999.10	$ 1,813,600.00	$ 738,490.61	$ (1,000.00)
Maintenance & Insurance	$ 398,660.84	$ 43,167.11	$ 634,551.62	$ 192,723.67	$ 609,000.00	$ 24,551.62	$ 1,000.00
Other Contractual	$ 480,313.99	$ 180,158.18	$ 898,335.68	$ 237,863.51	$ 819,342.00	$ 67,343.68	$ 11,650.00
Utility	$ 189,856.56	$ 125,429.75	$ 369,723.36	$ 54,437.05	$ 358,000.00	$ 11,723.36	$ -
General Operating	**$ 1,911,247.38**	**$ 495,838.64**	**$ 3,306,048.50**	**$ 898,962.48**	**$ 2,930,684.00**	**$ 227,364.50**	**$ 148,000.00**
Supplies & Materials	$ 554,481.01	$ 163,989.30	$ 942,534.28	$ 224,063.97	$ 887,779.00	$ 38,954.42	$ 15,800.86
Transportation	$ 179,159.92	$ 61,698.52	$ 292,168.31	$ 51,309.87	$ 260,862.00	$ 16,981.31	$ 14,325.00
Equipment	$ 186,868.84	$ 85,576.96	$ 393,029.45	$ 120,583.65	$ 360,216.00	$ 20,324.11	$ 12,489.34
Law Enforcement	$ 50,622.12	$ 7,464.13	$ 62,403.55	$ 4,317.30	$ 35,000.00	$ 6,403.55	$ 21,000.00
Utilities	$ 373,753.06	$ 119,465.24	$ 592,149.85	$ 98,931.55	$ 580,158.00	$ 16,491.85	$ (4,500.00)
Tax-Related Expenses	$ 352,738.20	$ 6,192.65	$ 414,408.80	$ 55,477.95	$ 357,174.00	$ -	$ 57,234.80
Miscellaneous Operating	$ 213,624.23	$ 51,451.84	$ 609,354.26	$ 344,278.19	$ 449,495.00	$ 128,209.26	$ 31,650.00
Capital Outlay	**$ 2,047,810.81**	**$ 2,598,392.72**	**$ 6,400,842.11**	**$ 1,754,638.58**	**$ 4,070,807.00**	**$ 1,591,035.11**	**$ 739,000.00**
Equipment	$ 120,427.43	$ 52,351.03	$ 269,148.80	$ 96,370.34	$ 260,900.00	$ 8,248.80	$ -
Facilities	$ -	$ -	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ -	$ -
Rolling Stock	$ 225,716.99	$ 100,000.00	$ 336,907.00	$ 11,190.01	$ 336,907.00	$ -	$ -
Capital Projects	$ 1,701,666.39	$ 2,446,041.69	$ 5,694,786.31	$ 1,547,078.23	$ 3,373,000.00	$ 1,582,786.31	$ 739,000.00
Debt Service	**$ 1,050,739.06**	**$ 1,088,321.44**	**$ 2,139,155.00**	**$ 94.50**	**$ 2,139,155.00**	**$ -**	**$ -**
Interest Expense - Governmental Funds	$ 177,093.05	$ 74,112.89	$ 251,299.00	$ 93.06	$ 251,299.00	$ -	$ -
Principal Payment - Governmental Funds	$ 407,467.56	$ 305,000.00	$ 712,469.00	$ 1.44	$ 712,469.00	$ -	$ -
Interest Expense - Utility Funds	$ 146,513.58	$ 143,217.42	$ 289,731.00	$ -	$ 289,731.00	$ -	$ -
Principal Payment - Utility Funds	$ 319,664.87	$ 565,991.13	$ 885,656.00	$ -	$ 885,656.00	$ -	$ -
Other Debt-Related Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ 2,203,581.84**	**$ -**	**$ 2,203,582.00**	**$ 0.16**	**$ 2,189,582.00**	**$ -**	**$ 14,000.00**
Transfers & Advances	$ 2,203,581.84	$ -	$ 2,203,582.00	$ 0.16	$ 2,189,582.00	$ -	$ 14,000.00
Grand Total	**$ 13,638,470.96**	**$ 5,974,143.71**	**$ 25,911,812.74**	**$ 6,299,198.07**	**$ 22,193,565.00**	**$ 2,715,997.74**	**$ 1,002,250.00**

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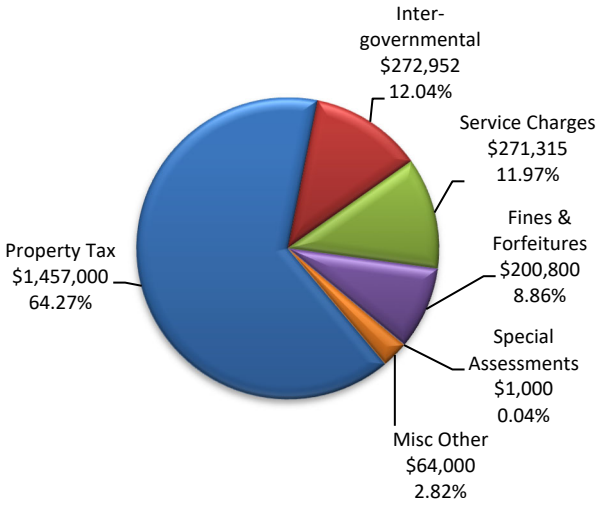
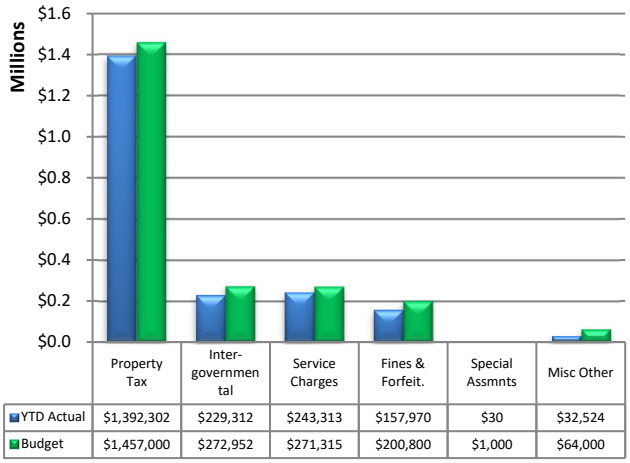
General Fund (101)

Revenue – On a year to-date-year basis, the general fund has been credited with total revenue of approximately $2.06 million, which represents 90.67% of budget. When compared to a straight-line rate of 83.33%, general fund revenues through October 31st are running well ahead of budget. Typically, the timing of when the city receives its semi-annual property tax settlements tends to skew the total. We received the 2nd half property tax settlement during the month of August. Eliminating the impact that the timing of the property tax receipts has in the calculation, the total is running at 80.43%, or approximately 2.9% lower than budget.

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
YTD Actual	$1,392,302	$229,312	$243,313	$157,970	$30	$32,524
Budget	$1,457,000	$272,952	$271,315	$200,800	$1,000	$64,000

The largest revenue source for the general fund is property taxes, which accounts for 64.27% of the 2022 general fund revenue budget. The 2022 budget for this category is projected to be $1.46 million and would be up by $127.2 thousand (9.56%) when compared to 2021 full-year collections. To-date, the general fund has received $1.39 million in property tax revenues from the Licking County Treasurer and the State of Ohio (95.56% of budget). This total is up by $62.5 thousand (4.70%) from the same ten-month period in 2021. The increase is the result of an increased assessed valuation of the city due to recent residential construction.

Intergovernmental revenue represents the second largest revenue category for the general fund. 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 2022, it is projected to account for approximately $273.0 thousand (12.04% of total fund budget). This category consists of the following revenue items: local government distributions, property tax rollback/homestead exemption reimbursements from the state; electric utility income tax reimbursement; and cigarette/liquor taxes and fees. On a year to-date basis, the fund has received $229.3 thousand in this category (84.01% of budget) and is down by $71.0 thousand (23.65%) when compared to the same ten-month period in 2021.

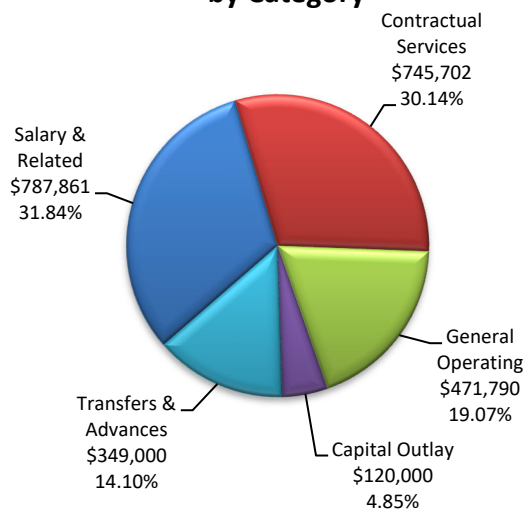
Service charge revenues is the next major general fund revenue source. These revenues are received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other miscellaneous permits. The 2022 budget in this category is $271.3 thousand (11.97% of budget). Through October 31, the city has received $243.3 thousand (89.68% of budget) and is down by $15.6 thousand (6.01%) from FY 2021. The variance is the result of reduced requests for permits

from the city in 2021 (down $15.6 thousand) and reduced variance applications and zoning permit requests (down $1.7 thousand); partially offset by increased franchise fee collections (up $1.8 thousand).

Fines and forfeitures revenue represents the other major revenue category for the general fund. The 2022 budget in this category is $200.8 thousand (8.86% 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 October 31, the city has received $158.0 thousand in this category, which represents 78.67% of budget. Compared to the same ten-month period in 2021, the total is up by $97.7 thousand, or 162.13%. The primary driver of the increase is the improved rate of revenue generated by the Mayor's Court in 2022. The category forecast was increased in June by $144.0 thousand (253%) due to significant non-traffic penalties assessed by the court.

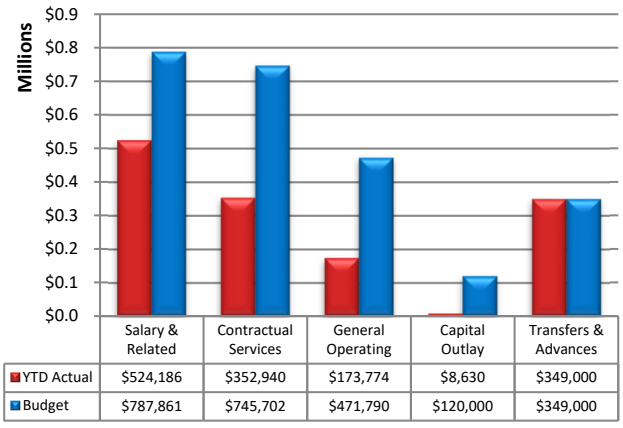
Expenditures – The general fund has a total appropriated expenditure budget for 2022 of approximately $2.47 million. Total spending through October 31 is $1.41 million and is equal to 56.93% of the budget. Including encumbrances (e.g., purchase orders) of $260.8 thousand (but excluding transfers) in the total results in a total ratio equal to 62.12% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same ten-month period in 2021 (and excluding transfers), the total is down by $81.6 thousand (7.15%).

General Fund Expense Budget by Category



General Fund Spending Budget vs YTD Actual

(excludes encumbrances)



	Salary & Related	Contractual Services	General Operating	Capital Outlay	Transfers & Advances
YTD Actual	$524,186	$352,940	$173,774	$8,630	$349,000
Budget	$787,861	$745,702	$471,790	$120,000	$349,000

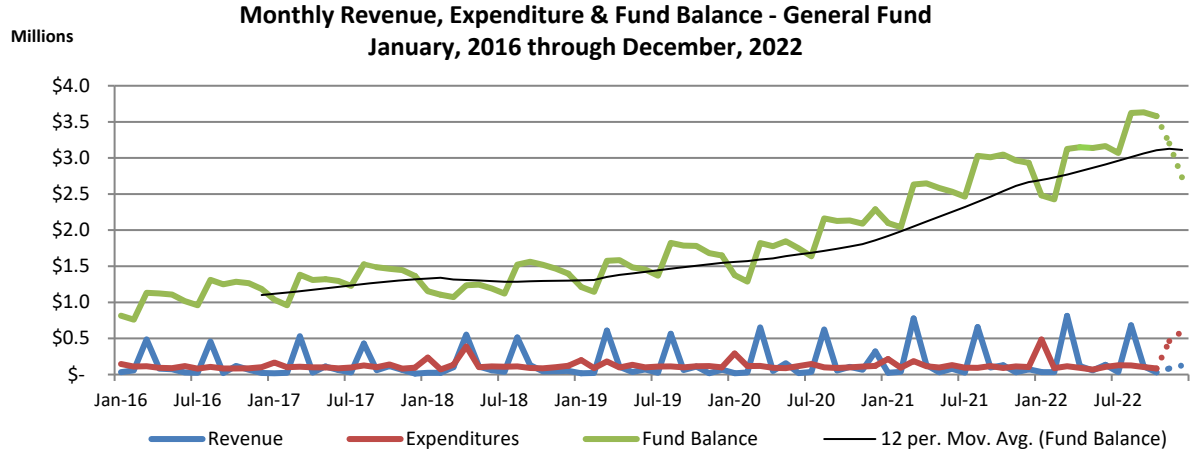
Salaries, wages and other employee-related costs represent the largest expense category, with a 2022 budget of $787.9 thousand, or 31.84% of the general fund budget. Spending through October 31 was $524.2 thousand, or 66.53% of budget. The positive variance ($132.4 thousand below budget) was primarily the result of open positions and reduced employee HRA funding paid through October.

Contractual services is another major expense category in the General fund. The 2022 budget in this category is $745.7 thousand (30.14% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through October 31 is $352.9 thousand (47.33% of budget). Including encumbrances (e.g., purchase orders) of $112.1 thousand in the total, 62.36% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large 'chunks' to the vendors and consultants when the services are provided. We monitor this category closely to ensure that spending remains within budget.

General operating expenditures is another significant expense category in the general fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2022 budget of $471.8 thousand, or 19.07% of the fund's budget. Year to-date 2022 spending in this category is $173.8 thousand and is equal to 36.83% of budget. Including encumbrances in the calculation, the total spent or committed is $260.8 thousand, or 55.28% of budget. Spending in this category is down by $13.5 thousand (7.21%) from the same ten-month period in 2021.

The approved 2022 budget in the general fund includes $349,000 in interfund transfers to the Recreation (206) fund to provide additional funding for recreational programming. This is a major increase from FY 2021 which had a total of $110,000 in interfund transfers. In prior years, the General fund would cover 50% of the wages and benefits for Parks & Recreation employees. Starting in 2022, these are all being charged 100% to the Recreation fund, which results in the fund requiring additional funding. Most of the 2022 transfers were made on the accounting system during the month of January.

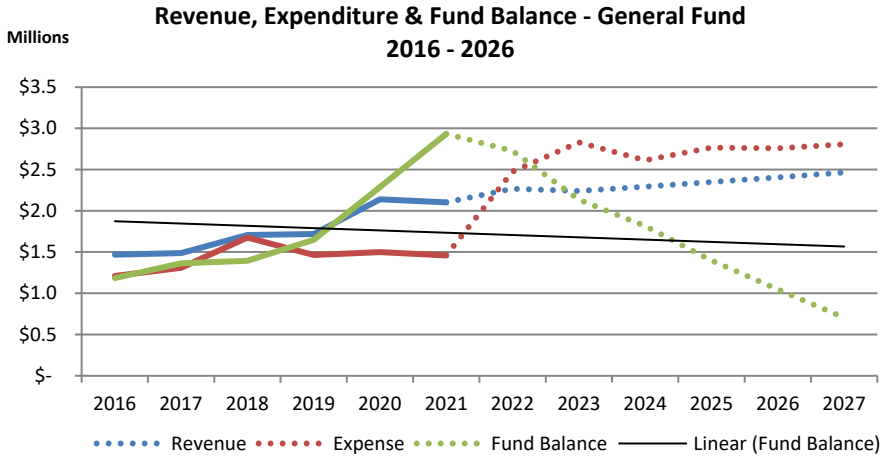
Fund Balance – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street, Police and Debt Service functions, are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues, or during periods of greater than typical spending. Evaluating the fund balance (and the 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 2016. 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 2016, the fund has generally been on an upward trajectory. The approved 2022 budget would have the fund declining by $207.3 thousand (7.07%) if 100% of the projected revenue was collected and 100% of appropriations spent. The major spikes in revenue (typically March & August) represent the receipt of the semi-annual property tax settlements. The April 2018 and January 2022 spikes reflect interfund transfers of $250.0 and $335.0 thousand, respectively, to the Capital Improvements and Recreational Programming funds.

As you can see from the chart at the top of the following page, fiscal years 2016 through 2021 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 - 2021 period was less than revenue received which resulted in the

increasing fund balance. The fund is projected to be unable to maintain this positive trend in 2022 as the current forecast calls for deficit spending in each future year through 2027. The result of this is a declining fund balance in all future years. This chart has been updated with the proposed 2023 budget data and the forecast through 2027. Based upon the numbers, the fund balance is currently projected to be $704.6 thousand at the end of FY 2027 and would reflect a carryover balance ratio of 25.11% which is at the low end of the 25-35% target range per the city's fund balance policy.



CITY OF PATASKALA, OHIO
OCTOBER 2022 YTD ANALYSIS - General Fund (101)

		YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
Beginning Fund Balance		**$ 2,932,978**	**$ 2,932,978**			**$ 2,289,899**	**$ 2,289,899**				
REVENUE											
Taxes	Property Taxes	$ 1,392,302	$ 1,457,000	$ 64,698	95.56%	$ 1,329,840	$ 1,337,270	$ 7,430	99.44%	$ 62,462	4.70%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes		**$ 1,392,302**	**$ 1,457,000**	**$ 64,698**	**95.56%**	**$ 1,329,840**	**$ 1,337,270**	**$ 7,430**	**99.44%**	**$ 62,462**	**4.70%**
Intergovernmental	State-Shared Revenues	$ 229,312	$ 272,952	$ 43,640	84.01%	$ 300,337	$ 247,978	$ (52,359)	121.11%	$ (71,025)	-23.65%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental		**$ 229,312**	**$ 272,952**	**$ 43,640**	**84.01%**	**$ 300,337**	**$ 247,978**	**$ (52,359)**	**121.11%**	**$ (71,025)**	**-23.65%**
Charges for Service	General Government Fees	$ 79,387	$ 81,315	$ 1,928	97.63%	$ 96,682	$ 92,800	$ (3,882)	104.18%	$ (17,295)	-17.89%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	163,926	190,000	26,074	86.28%	162,180	190,000	27,820	85.36%	1,745	1.08%
Total Charges for Service		**$ 243,313**	**$ 271,315**	**$ 28,002**	**89.68%**	**$ 258,863**	**$ 282,800**	**$ 23,937**	**91.54%**	**$ (15,550)**	**-6.01%**
Fines & Forfeitures	Mayor's Court	$ 157,970	$ 200,700	$ 42,730	78.71%	$ 60,129	$ 56,750	$ (3,379)	105.95%	$ 97,841	162.72%
	Other Fines & Forfeitures	-	100	100	0.00%	135	100	(35)	135.00%	(135)	-100.00%
Total Fines, Licenses & Permits		**$ 157,970**	**$ 200,800**	**$ 42,830**	**78.67%**	**$ 60,264**	**$ 56,850**	**$ (3,414)**	**106.01%**	**$ 97,706**	**162.13%**
Special Assessments	Special Assessments	30	1,000	970	2.96%	5,855	1,000	(4,855)	585.55%	(5,826)	-99.49%
Total Special Assessments		**$ 30**	**$ 1,000**	**$ 970**	**2.96%**	**$ 5,855**	**$ 1,000**	**$ (4,855)**	**585.55%**	**$ (5,826)**	**-99.49%**
Other Sources	Investment Income	$ 29,469	$ 17,500	$ (11,969)	168.39%	$ 15,762	$ 20,000	$ 4,238	78.81%	$ 13,707	86.97%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	3,055	46,500	43,445	6.57%	27,514	31,500	3,986	87.34%	(24,459)	-88.90%
Total Other Sources		**$ 32,524**	**$ 64,000**	**$ 31,476**	**50.82%**	**$ 43,275**	**$ 51,500**	**$ 8,225**	**84.03%**	**$ (10,751)**	**-24.84%**
Interfund Transfers	Transfers & Advances In	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	$ -	0.00%
Total Transfers		**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**0.00%**
Grand Total Revenue		**$ 2,055,450**	**$ 2,267,067**	**$ 211,617**	**90.67%**	**$ 1,998,435**	**$ 1,977,398**	**$ (21,037)**	**101.06%**	**$ 57,015**	**2.85%**
Adjustments:											
- Elim impact of Interfund transfers/advances		$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue		**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**0.00%**
Adjusted Grand Total Revenue		**$ 2,055,450**	**$ 2,267,067**	**$ 211,617**	**90.67%**	**$ 1,998,435**	**$ 1,977,398**	**$ (21,037)**	**101.06%**	**$ 57,015**	**2.85%**

EXPENDITURE & ENCUMBRANCES	YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
Salary & Related	$ 524,186	$ 787,861	$ 263,675	33.47%	$ 61,323	$ 202,352	25.68%	$ 560,636	$ (36,450)	-6.50%
Contractual Services	352,940	745,702	392,762	52.67%	112,064	280,698	37.64%	371,220	(18,280)	-4.92%
General Operating	173,774	471,790	298,016	63.17%	87,016	211,000	44.72%	187,276	(13,502)	-7.21%
Capital Outlay	8,630	120,000	111,370	92.81%	370	111,000	92.50%	21,987	(13,357)	-60.75%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	349,000	349,000	-	0.00%	-	-	0.00%	100,000	249,000	249.00%
Grand Total Expenditures	**$ 1,408,529**	**$ 2,474,353**	**$ 1,065,823**	**43.07%**	**$ 260,772**	**$ 805,051**	**32.54%**	**$ 1,241,118**	**$ 167,411**	**13.49%**
Adjustments:										
- Interfund transfers & advances	$ (349,000)	$ (349,000)	$ -	0.00%	$ -	$ -	0.00%	$ (100,000)	$ (249,000)	249.00%
Total Adjustments	**$ (349,000)**	**$ (349,000)**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**	**$ (100,000)**	**$ (249,000)**	**249.00%**
Adjusted Grand Total Expenditures	**$ 1,059,529**	**$ 2,125,353**	**$ 1,065,823**	**50.15%**	**$ 260,772**	**$ 805,051**	**37.88%**	**$ 1,141,118**	**$ (81,589)**	**-7.15%**
Ending Fund Balance (based on non-adjusted expenditures)	**$ 3,579,899**	**$ 2,725,692**			**$ 3,319,126**			**$ 3,047,216**	**$ 532,683**	**17.48%**
		110.16%								

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - General Fund (101)
THROUGH OCTOBER 31, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	**$ 2,055,450.10**	**$ 2,267,067.00**	**$ 211,616.90**	**$ 2,017,557.00**	**$ 249,510.00**
Taxes	**$ 1,392,301.68**	**$ 1,457,000.00**	**$ 64,698.32**	**$ 1,377,178.00**	**$ 79,822.00**
Property Taxes	$ 1,392,301.68	$ 1,457,000.00	$ 64,698.32	$ 1,377,178.00	$ 79,822.00
Intergovernmental	**$ 229,312.10**	**$ 272,952.00**	**$ 43,639.90**	**$ 252,479.00**	**$ 20,473.00**
Grants & Loans	$ -	$ -	$ -	$ -	$ -
State-Shared Revenues	$ 229,312.10	$ 272,952.00	$ 43,639.90	$ 252,479.00	$ 20,473.00
Charges for Service	**$ 243,312.75**	**$ 271,315.00**	**$ 28,002.25**	**$ 267,800.00**	**$ 3,515.00**
General Government Fees	$ 79,386.89	$ 81,315.00	$ 1,928.11	$ 77,800.00	$ 3,515.00
Other Service Charges	$ 163,925.86	$ 190,000.00	$ 26,074.14	$ 190,000.00	$ -
Fines & Forfeitures	**$ 157,969.92**	**$ 200,800.00**	**$ 42,830.08**	**$ 68,200.00**	**$ 132,600.00**
Mayor's Court	$ 157,969.92	$ 200,700.00	$ 42,730.08	$ 68,100.00	$ 132,600.00
Other Fines & Forfeitures	$ -	$ 100.00	$ 100.00	$ 100.00	$ -
Special Assessments	**$ 29.59**	**$ 1,000.00**	**$ 970.41**	**$ 1,000.00**	**$ -**
Special Assessments	$ 29.59	$ 1,000.00	$ 970.41	$ 1,000.00	$ -
Miscellaneous Revenue	**$ 32,524.06**	**$ 64,000.00**	**$ 31,475.94**	**$ 50,900.00**	**$ 13,100.00**
Investment Income	$ 29,469.08	$ 17,500.00	$ (11,969.08)	$ 19,400.00	$ (1,900.00)
Other Miscellaneous Revenue	$ 3,054.98	$ 46,500.00	$ 43,445.02	$ 31,500.00	$ 15,000.00
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -
Grand Total	**$ 2,055,450.10**	**$ 2,267,067.00**	**$ 211,616.90**	**$ 2,017,557.00**	**$ 249,510.00**

CITY OF PATASKALA, OHIO
2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH OCTOBER 31, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	**$ 1,408,529.08**	**$ 260,772.42**	**$ 2,474,352.56**	**$ 805,051.06**	**$ 2,385,854.00**	**$ 46,998.56**	**$ 41,500.00**
General Government	**$ 514,641.45**	**$ 97,173.72**	**$ 998,855.27**	**$ 387,040.10**	**$ 965,378.00**	**$ 20,977.27**	**$ 12,500.00**
Salary & Related	$ 314,198.67	$ 33,051.33	$ 476,433.38	$ 129,183.38	$ 484,012.00	$ 2,421.38	$ (10,000.00)
Contractual Services	$ 170,748.52	$ 42,683.80	$ 350,779.77	$ 137,347.45	$ 332,315.00	$ 8,464.77	$ 10,000.00
General Operating	$ 29,694.26	$ 21,438.59	$ 171,642.12	$ 120,509.27	$ 149,051.00	$ 10,091.12	$ 12,500.00
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Executive & Legislative	**$ 131,820.06**	**$ 17,823.92**	**$ 209,692.61**	**$ 60,048.63**	**$ 204,073.00**	**$ 5,619.61**	**$ -**
Salary & Related	$ 117,562.38	$ 9,028.88	$ 163,973.00	$ 37,381.74	$ 163,123.00	$ 850.00	$ -
Contractual Services	$ 8,713.57	$ 2,530.02	$ 14,970.48	$ 3,726.89	$ 12,000.00	$ 2,970.48	$ -
General Operating	$ 5,544.11	$ 6,265.02	$ 30,749.13	$ 18,940.00	$ 28,950.00	$ 1,799.13	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Court & Legal	**$ 145,572.67**	**$ 56,771.93**	**$ 326,064.95**	**$ 123,720.35**	**$ 317,650.00**	**$ 8,414.95**	**$ -**
Salary & Related	$ 62,155.96	$ 15,667.73	$ 104,550.00	$ 26,726.31	$ 104,550.00	$ -	$ -
Contractual Services	$ 82,121.03	$ 40,758.43	$ 209,514.95	$ 86,635.49	$ 201,100.00	$ 8,414.95	$ -
General Operating	$ 1,295.68	$ 345.77	$ 12,000.00	$ 10,358.55	$ 12,000.00	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Finance	**$ 73,916.67**	**$ 9,549.90**	**$ 113,256.25**	**$ 29,789.68**	**$ 111,053.00**	**$ 2,203.25**	**$ -**
Salary & Related	$ 30,122.78	$ 3,420.76	$ 42,604.60	$ 9,061.06	$ 43,250.00	$ 654.60	$ (1,300.00)
Contractual Services	$ 36,211.99	$ 2,710.46	$ 46,824.57	$ 7,902.12	$ 44,263.00	$ 1,261.57	$ 1,300.00
General Operating	$ 7,581.90	$ 3,418.68	$ 23,827.08	$ 12,826.50	$ 23,540.00	$ 287.08	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parks, Lands & Municipal Facilities	**$ 193,578.23**	**$ 79,452.95**	**$ 477,483.48**	**$ 204,452.30**	**$ 452,700.00**	**$ 9,783.48**	**$ 15,000.00**
Salary & Related	$ 145.96	$ 154.04	$ 300.00	$ -	$ 300.00	$ -	$ -
Contractual Services	$ 55,144.53	$ 23,381.09	$ 123,612.16	$ 45,086.54	$ 118,000.00	$ 5,612.16	$ -
General Operating	$ 129,657.74	$ 55,547.82	$ 233,571.32	$ 48,365.76	$ 214,400.00	$ 4,171.32	$ 15,000.00
Capital Outlay	$ 8,630.00	$ 370.00	$ 120,000.00	$ 111,000.00	$ 120,000.00	$ -	$ -
Recreational Programming	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Salary & Related	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ 349,000.00**	**$ -**	**$ 349,000.00**	**$ -**	**$ 335,000.00**	**$ -**	**$ 14,000.00**
Transfers & Advances	$ 349,000.00	$ -	$ 349,000.00	$ -	$ 335,000.00	$ -	$ 14,000.00
Grand Total	**$ 1,408,529.08**	**$ 260,772.42**	**$ 2,474,352.56**	**$ 805,051.06**	**$ 2,385,854.00**	**$ 46,998.56**	**$ 41,500.00**

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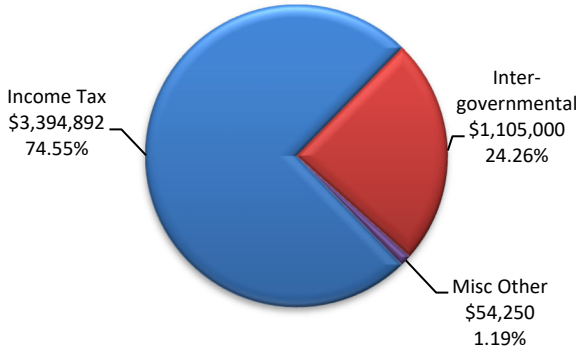
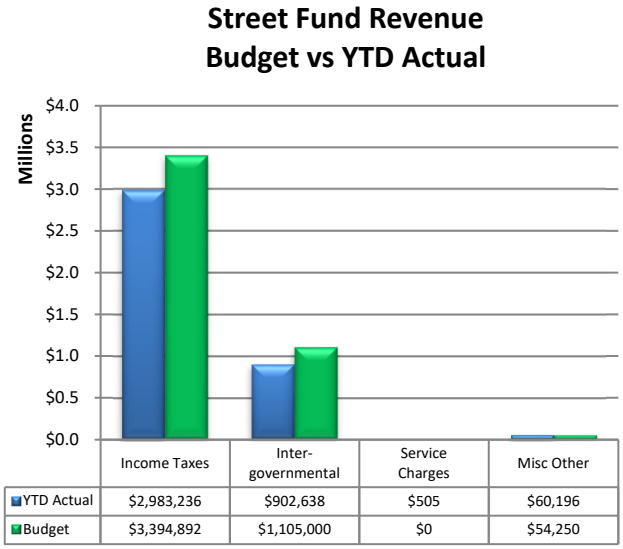
Street Fund (201)

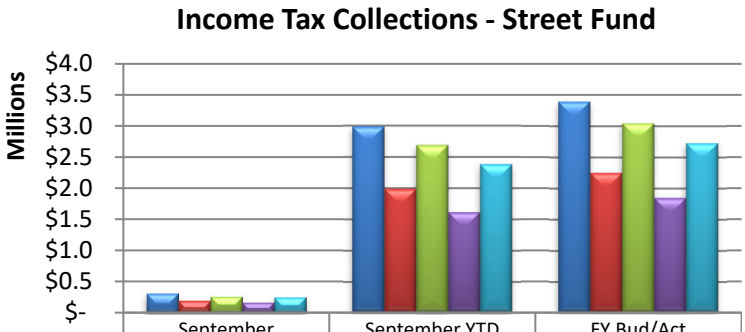
Revenue – The Street Fund has a 2022 revenue budget of approximately $4.55 million with the fund's primary revenue sources being income taxes and intergovernmental revenues. On a year to-date basis, the Street fund has been credited with total revenue of approximately $3.95 million, which reflects 86.66% of the full-year budget. Total revenue to-date is up by $964.2 thousand (32.33%) from the same ten-month period in 2021.





	Income Taxes	Inter-governmental	Service Charges	Misc Other
YTD Actual	$2,983,236	$902,638	$505	$60,196
Budget	$3,394,892	$1,105,000	$0	$54,250

Income tax collections in October were $311.1 thousand and represent 9.16% of the 2022 budget. Collections are up by $119.4 thousand (62.33%) when compared to the same period in 2021. Year to date income tax revenues credited to the fund are $2.98 million and represent 87.87% of budget. Collections to date are up by $997.3 thousand (50.22%) from the same ten-month period in 2021. In comparison, collections through October 2021 were equal to 88.30% of the full-year collections, and in 2020 the rate was 87.36%. The increase in the fund's 2022 allocation rate from 32.90% to 44.50% had the effect of increasing the revenue credited to the fund by $757.6 thousand. The increased level of total collections through October resulted in an increase of $239.6 thousand. The net impact of these variances is the overall increase in fund revenue of $997.3 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received $297.1 thousand (11.06%) more in 2022 than 2021 had the allocation rate not been changed, and collections would have been $603.2 thousand (25.35%) higher than 2020 collections.



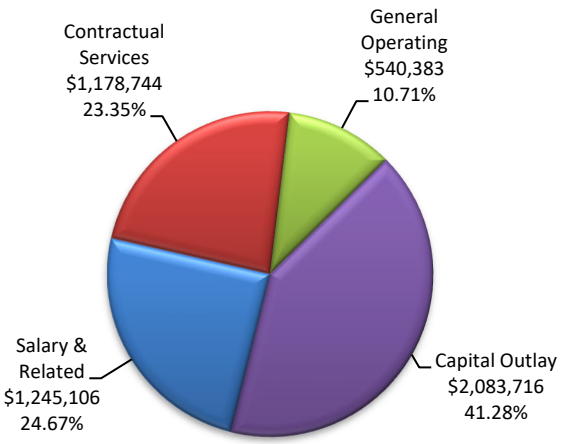
	September	September YTD	FY Bud/Act
FY 2022	$311,077	$2,983,236	$3,394,281
FY 2021	$191,632	$1,985,960	$2,249,023
FY 2021 w/44.5%	$259,198	$2,686,177	$3,041,992
FY 2020	$167,400	$1,613,051	$1,846,404
FY 2020 w/44.5%	$246,992	$2,379,999	$2,724,303

Intergovernmental revenues in the Street fund are budgeted at $1.11 million and represent 24.26% of the fund's revenue budget. They reflect funding received by the city from the federal, state and county governments. This category is comprised of state-shared (e.g., permissive) taxes, and grants/loans from other governmental agencies. On a year to-date basis, the city has received $902.6 thousand in this category (81.69% of budget) which is down by $51.7 thousand (5.41%) from the same ten-month period in 2021.

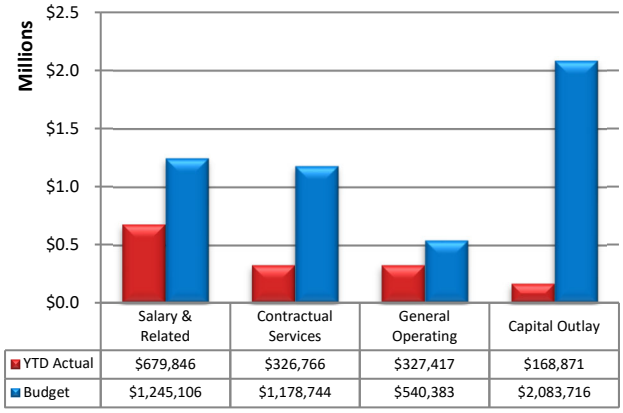
The other category, Other Sources, is budgeted at $54.3 thousand and represents only 1.19% of the total fund revenue budget. To date, the city has received $60.2 thousand (111.0% of budget), which is up by $18.9 thousand (45.69%) from the same ten-month period in 2021.

Expenditures – The Street fund has a total appropriated expenditure budget for 2022 of approximately $5.05 million. Total spending through October 31 was $1.50 million and is equal to 29.77% of budget. The lower than anticipated spending rate is the result of below-budget spending in all budget categories. Including encumbrances of $2.03 million in the total (but excluding transfers) results in total fund spending equal to 70.05% of budget. Compared to year to-date 2021 (and excluding transfers), the total is down by $748.7 thousand (33.25%) and is the result of reduced spending on wages/benefits, contractual services and capital outlay.

Street Fund
Expense Budget by Category



Street Fund Spending
Budget vs YTD Actual
(excludes encumbrances)



	Salary & Related	Contractual Services	General Operating	Capital Outlay
YTD Actual	$679,846	$326,766	$327,417	$168,871
Budget	$1,245,106	$1,178,744	$540,383	$2,083,716

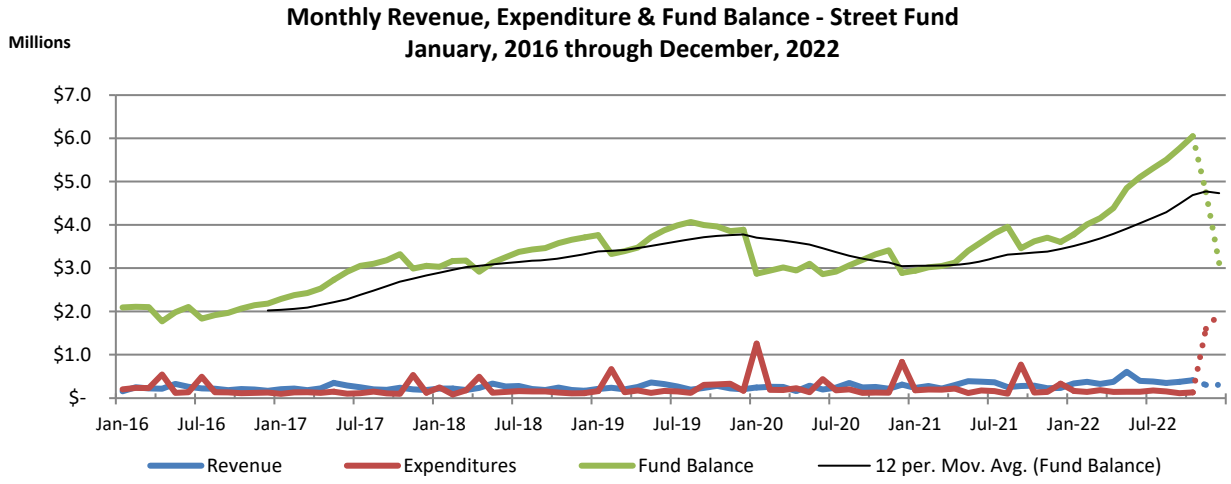
Spending on capital projects and equipment is the largest expense category in the Street fund with a 2022 budget of $2.08 million, or 41.28% of the fund's budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. Spending through October 31 was $168.9 thousand, or 8.10% of budget. The variance is the result of planned infrastructure improvement projects that won't begin until later this year or early in 2023. Including encumbrances (e.g., purchase orders) in the total results in a spending commitment equal to $1.73 million, or 82.87% of budget.

Spending on salaries, wages and other employee-related costs represents the next major expense category in the Street Fund with a 2022 budget of $1.25 million, or 24.67% of the fund's budget. The budget provides funding for paying employee wages, pension costs and fringe benefits. Spending through October 31 was $679.8 thousand, or 54.60% of budget. The positive budget variance ($357.7 thousand below budget) is primarily the result of reduced funding of employee HRA accounts in 2022 and open positions. Spending in this category is down by $98.0 thousand (12.59%) from the level in 2021 and is also the result of there being open positions in 2022 and reduced HRA contribution funding through October.

Contractual services is another major expense category in the Street fund. The 2022 budget in this category is $1.18 million (23.35% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through October 31 is $326.8 thousand (27.72% of budget). Including encumbrances (e.g., purchase orders) of $330.4 thousand in the total, 55.75% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large 'chunks' to the vendors and consultants when the services are provided. We monitor this category closely to ensure that spending remains within budget.

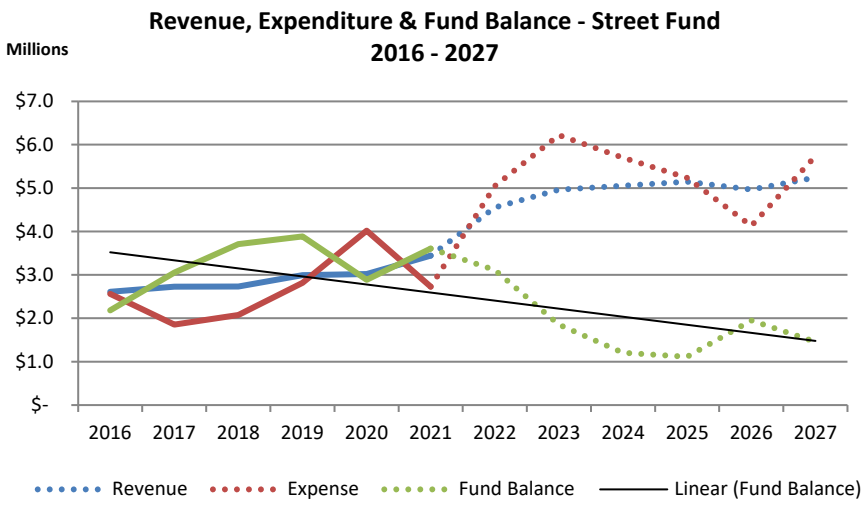
General operating expenditures is the other significant expense category for the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2022 budget of $540.4 thousand, or 10.71% of the fund's budget. Spending through October 31 was $327.4 thousand, or 60.59% of budget. Including encumbrances in the calculation, total spending is $390.9 thousand, or 72.34% of the budget. Spending in this category is up by approximately $49.0 thousand (17.60%) when compared to the same ten-month period in 2021. The variance is primarily the result of increased income tax (RITA) collection fees (up $49.2 thousand) and equipment purchase/maintenance expenses (up $20.7 thousand); partially offset by reduced spending on supplies and materials (down $20.9 thousand).

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 2016. 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 February 2019, January 2020 and December 2020 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 2016, revenues have generally equaled or exceeded expenses, except for large-dollar progress payments on capital improvement projects. In 2022, however, the fund balance is projected to decline by $493.8 thousand (13.70%) due to planned roadway and infrastructure improvement projects expected to be completed in 2022. This balance represents a

carryover ratio of 61.64% which is above the 25-35% target per city policy.



As you can see from chart at right, which has been updated with the proposed 2023 budget data through 2027, the balance of the Street fund increased significantly from 2016 – 2019 and in 2021, but dramatically declined in 2020 due to increased approved capital spending. However, current projections also call for the fund balance to significantly decline in 2023-2024. It is projected to begin to stabilize (although still declining) in 2025. From 2026 and beyond, the fund balance remains somewhat stable between $1.46 and $1.95 million. The 2027 year-end carryover balance is currently projected to be $1.46 million which is equal to 25.40% of planned spending and is slightly higher than policy.

CITY OF PATASKALA, OHIO
OCTOBER 2022 YTD ANALYSIS - Street Fund (201)

		YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
Beginning Fund Balance		**$ 3,605,559**	**$ 3,605,559**			**$ 2,889,341**	**$ 2,889,341**				
REVENUE											
Taxes	Property Taxes	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	$ -	0.00%
	Income Taxes	2,983,236	3,394,892	411,656	87.87%	1,985,960	2,370,000	384,040	83.80%	997,276	50.22%
Total Taxes		**$ 2,983,236**	**$ 3,394,892**	**$ 411,656**	**87.87%**	**$ 1,985,960**	**$ 2,370,000**	**$ 384,040**	**83.80%**	**$ 997,276**	**50.22%**
Intergovernmental	State-Shared Revenues	$ 902,638	$ 1,105,000	$ 202,362	81.69%	$ 954,294	$ 1,083,750	$ 129,456	88.05%	$ (51,656)	-5.41%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental		**$ 902,638**	**$ 1,105,000**	**$ 202,362**	**81.69%**	**$ 954,294**	**$ 1,083,750**	**$ 129,456**	**88.05%**	**$ (51,656)**	**-5.41%**
Charges for Service	General Government Fees	$ 505	$ -	$ (505)	100.00%	$ 840	$ -	$ (840)	100.00%	$ (335)	-39.88%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service		**$ 505**	**$ -**	**$ (505)**	**100.00%**	**$ 840**	**$ -**	**$ (840)**	**100.00%**	**$ (335)**	**-39.88%**
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	$ 37,598	$ 24,250	$ (13,348)	155.04%	$ 21,001	$ 25,000	$ 3,999	84.01%	$ 16,597	79.03%
	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	22,598	30,000	7,402	75.33%	20,317	30,000	9,683	67.72%	2,281	11.23%
Total Other Sources		**$ 60,196**	**$ 54,250**	**$ (5,946)**	**110.96%**	**$ 41,318**	**$ 55,000**	**$ 13,682**	**75.12%**	**$ 18,878**	**45.69%**
Interfund Transfers	Transfers & Advances In	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	$ -	0.00%
Total Transfers		**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**0.00%**
Grand Total Revenue		**$ 3,946,575**	**$ 4,554,142**	**$ 607,567**	**86.66%**	**$ 2,982,412**	**$ 3,508,750**	**$ 526,338**	**85.00%**	**$ 964,163**	**32.33%**
Adjustments:											
- Elim impact of Interfund transfers/advances		$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue		**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**0.00%**
Adjusted Grand Total Revenue		**$ 3,946,575**	**$ 4,554,142**	**$ 607,567**	**86.66%**	**$ 2,982,412**	**$ 3,508,750**	**$ 526,338**	**85.00%**	**$ 964,163**	**32.33%**

EXPENDITURE & ENCUMBRANCES	YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
Salary & Related	$ 679,846	$ 1,245,106	$ 565,260	45.40%	$ 81,633	$ 483,627	38.84%	$ 777,802	$ (97,956)	-12.59%
Contractual Services	326,766	1,178,744	851,979	72.28%	330,358	521,620	44.25%	344,292	(17,527)	-5.09%
General Operating	327,417	540,383	212,967	39.41%	63,488	149,479	27.66%	278,427	48,990	17.60%
Capital Outlay	168,871	2,083,716	1,914,845	91.90%	1,557,956	356,889	17.13%	851,060	(682,189)	-80.16%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	**$ 1,502,899**	**$ 5,047,950**	**$ 3,545,051**	**70.23%**	**$ 2,033,435**	**$ 1,511,616**	**29.95%**	**$ 2,251,581**	**$ (748,683)**	**-33.25%**
Adjustments:										
- Interfund transfers & advances	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%	$ -	$ -	0.00%
Total Adjustments	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
Adjusted Grand Total Expenditures	**$ 1,502,899**	**$ 5,047,950**	**$ 3,545,051**	**70.23%**	**$ 2,033,435**	**$ 1,511,616**	**29.95%**	**$ 2,251,581**	**$ (748,683)**	**-33.25%**
Ending Fund Balance (based on non-adjusted expenditures)	**$ 6,049,235**	**$ 3,111,751**			**$ 4,015,800**			**$ 3,620,172**	**$ 2,429,063**	**67.10%**
		61.64%								

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - Street Fund (201)
THROUGH OCTOBER 31, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	**$ 3,946,575.48**	**$ 4,554,142.00**	**$ 607,566.52**	**$ 4,433,719.50**	**$ 120,422.50**
Taxes	**$ 2,983,236.03**	**$ 3,394,892.00**	**$ 411,655.97**	**$ 3,265,112.00**	**$ 129,780.00**
Income Taxes	$ 2,983,236.03	$ 3,394,892.00	$ 411,655.97	$ 3,265,112.00	$ 129,780.00
Intergovernmental	**$ 902,638.11**	**$ 1,105,000.00**	**$ 202,361.89**	**$ 1,114,357.50**	**$ (9,357.50)**
Grants & Loans	$ -	$ -	$ -	$ -	$ -
State-Shared Revenues	$ 902,638.11	$ 1,105,000.00	$ 202,361.89	$ 1,114,357.50	$ (9,357.50)
Charges for Service	**$ 505.00**	**$ -**	**$ (505.00)**	**$ -**	**$ -**
General Government Fees	$ 505.00	$ -	$ (505.00)	$ -	$ -
Miscellaneous Revenue	**$ 60,196.34**	**$ 54,250.00**	**$ (5,946.34)**	**$ 54,250.00**	**$ -**
Investment Income	$ 37,598.11	$ 24,250.00	$ (13,348.11)	$ 24,250.00	$ -
Other Miscellaneous Revenue	$ 22,598.23	$ 30,000.00	$ 7,401.77	$ 30,000.00	$ -
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -
Grand Total	**$ 3,946,575.48**	**$ 4,554,142.00**	**$ 607,566.52**	**$ 4,433,719.50**	**$ 120,422.50**

CITY OF PATASKALA, OHIO
2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH OCTOBER 31, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
201 - Street Fund	**$ 1,502,898.91**	**$ 2,033,435.02**	**$ 5,047,949.76**	**$ 1,511,615.83**	**$ 4,276,450.00**	**$ 553,499.76**	**$ 218,000.00**
General Government	**$ 242,999.98**	**$ 261,825.57**	**$ 949,424.52**	**$ 444,598.97**	**$ 838,595.00**	**$ 110,829.52**	**$ -**
Salary & Related	$ 62,096.92	$ 7,986.51	$ 97,515.13	$ 27,431.70	$ 107,480.00	$ 35.13	$ (10,000.00)
Contractual Services	$ 180,903.06	$ 253,519.06	$ 851,589.39	$ 417,167.27	$ 731,115.00	$ 110,474.39	$ 10,000.00
General Operating	$ -	$ 320.00	$ 320.00	$ -	$ -	$ 320.00	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Court & Legal	**$ 26,267.50**	**$ 16,330.00**	**$ 67,597.50**	**$ 25,000.00**	**$ 65,000.00**	**$ 2,597.50**	**$ -**
Salary & Related	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ 26,267.50	$ 16,330.00	$ 67,597.50	$ 25,000.00	$ 65,000.00	$ 2,597.50	$ -
Public Service	**$ 993,300.02**	**$ 1,745,084.88**	**$ 3,736,560.37**	**$ 998,175.47**	**$ 3,123,056.00**	**$ 438,504.37**	**$ 175,000.00**
Salary & Related	$ 556,384.32	$ 69,363.87	$ 1,050,123.23	$ 424,375.04	$ 1,047,649.00	$ 2,474.23	$ -
Contractual Services	$ 103,926.90	$ 57,798.32	$ 241,057.21	$ 79,331.99	$ 209,500.00	$ 31,557.21	$ -
General Operating	$ 164,118.21	$ 59,966.99	$ 361,664.23	$ 137,579.03	$ 342,500.00	$ 19,164.23	$ -
Capital Outlay	$ 168,870.59	$ 1,557,955.70	$ 2,083,715.70	$ 356,889.41	$ 1,523,407.00	$ 385,308.70	$ 175,000.00
Finance	**$ 230,405.10**	**$ 7,720.88**	**$ 270,867.37**	**$ 32,741.39**	**$ 226,299.00**	**$ 1,568.37**	**$ 43,000.00**
Salary & Related	$ 61,364.70	$ 4,282.73	$ 97,467.82	$ 31,820.39	$ 100,155.00	$ 312.82	$ (3,000.00)
Contractual Services	$ 15,668.37	$ 2,710.79	$ 18,500.35	$ 121.19	$ 14,310.00	$ 1,190.35	$ 3,000.00
General Operating	$ 153,372.03	$ 727.36	$ 154,899.20	$ 799.81	$ 111,834.00	$ 65.20	$ 43,000.00
Parks, Lands & Municipal Facilities	**$ 9,926.31**	**$ 2,473.69**	**$ 23,500.00**	**$ 11,100.00**	**$ 23,500.00**	**$ -**	**$ -**
Contractual Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Operating	$ 9,926.31	$ 2,473.69	$ 23,500.00	$ 11,100.00	$ 23,500.00	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total	**$ 1,502,898.91**	**$ 2,033,435.02**	**$ 5,047,949.76**	**$ 1,511,615.83**	**$ 4,276,450.00**	**$ 553,499.76**	**$ 218,000.00**

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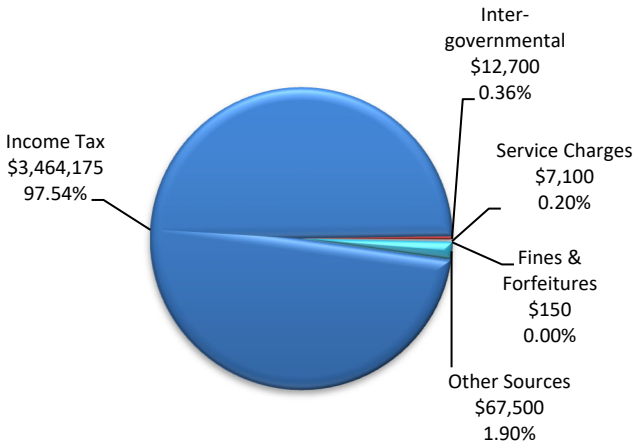
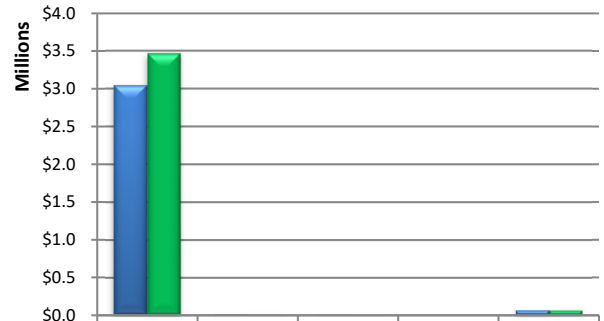
Police Fund (208)

Revenue – The fund's primary revenue sources are income taxes and other sources, and it has a 2022 total revenue budget of $3.55 million. On a year to-date basis, the Police Fund has been credited with total revenue of approximately $3.14 million, which represents 88.32% of budget. Total revenue to-date is $232.7 thousand (6.90%) lower than that collected during the same ten-month period in 2021. The primary cause of the decrease is the fund receiving a lesser portion of the tax revenues than in 2021 (45.0% vs 55.0%), partially offset by the slightly higher level of income tax collections in 2022.

Police Fund Revenue Budget by Source



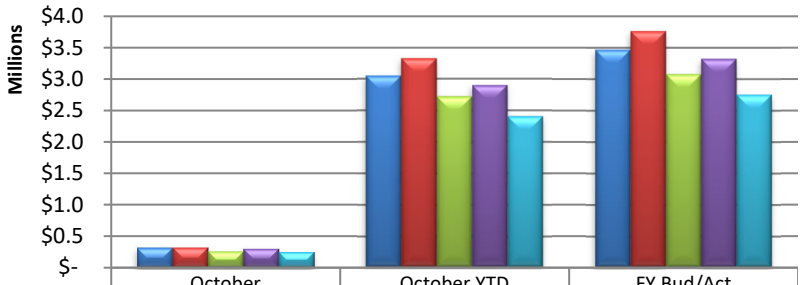
Police Fund Revenue Budget vs YTD Actual



	Income Taxes	Inter-governmental	Service Charges	Fines & Forfeitures	Othter Sources
YTD Actual	$3,044,118	$14,053	$10,351	$205	$68,155
Budget	$3,464,175	$12,700	$7,100	$150	$67,500

Income tax collections in October were $317.4 thousand and are down by $2.9 thousand (0.92%) when compared to the same period in 2021 and are equal to 9.16% of budget. Year to date income tax revenues credited to the fund are $3.04 million and represent 87.87% of budget. Collections to-date are down $275.9 thousand (8.31%) from the same ten-month period in 2021. In comparison, collections through October 2021 were $3.32 million, and reflected 88.30% of the 2021 full-year collections. In 2020, the rate was equal to 87.28% of full-year collections. The decrease in the fund's 2022 allocation rate from 55.0% to 45.0% had the effect of reducing the revenue credited to the fund by $676.5 thousand (11.21%). The increased level of total collections through October resulted in an increase of $400.6 thousand (6.64%). The net impact of these variances is the overall decrease in fund revenue of $275.9 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received $327.8

Income Tax Collections - Police Fund



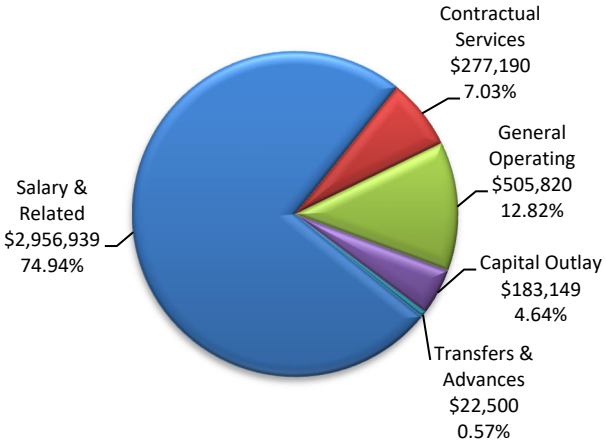
	October	October YTD	FY Bud/Act
FY 2022	$317,426	$3,044,118	$3,464,175
FY 2021	$320,358	$3,319,994	$3,759,766
FY 2021 w/45%	$262,111	$2,716,359	$3,076,172
FY 2020	$303,090	$2,898,283	$3,320,788
FY 2020 w/45%	$251,056	$2,400,706	$2,750,675

thousand (12.07%) more in 2022 than 2021 had the allocation rate not been changed, and collections would have been $643.4 thousand (26.80%) higher than the 2020 collections.

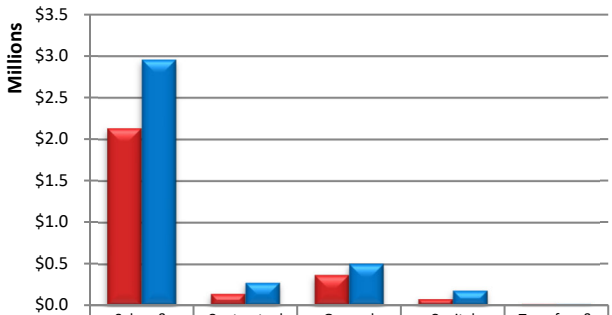
The other significant revenue category, Other Sources, is budgeted at $67.5 thousand, and represents only 1.90% of the total fund revenue budget. To date, the city has received $68.2 thousand (100.97% of budget) and is up by $23.9 thousand (54.04%) from the same ten-month period in 2021.

Expenditures – The Police fund has a total appropriated expenditure budget for 2022 of approximately $3.95 million. Total spending through October 31 is approximately $2.75 million and is equal to 69.80% of budget. Excluding interfund transfers of $22.5 thousand, total spending is equal to 69.62% of budget. Including encumbrances (e.g., purchase orders) of $384.7 thousand in the total results in total spending equal to 79.43% of budget. Compared to the same ten-month period in 2021 (and excluding transfers), the total is up by $244.1 thousand (9.81%) and is primarily the result of increased spending in the Salary & Related, Capital Outlay and General Operating budget categories.

Police Fund
Expense Budget by Category



Police Fund Spending
Budget vs YTD Actual
(excludes encumbrances)



	Salary & Related	Contractual Services	General Operating	Capital Outlay	Transfers & Advances
YTD Actual	$2,132,500	$145,458	$371,591	$81,902	$22,500
Budget	$2,956,939	$277,190	$505,820	$183,149	$22,500

Salaries, wages and other employee-related costs represent the largest expense category with a 2022 budget of $2.96 million, or 74.94% of the fund's budget. Spending through October 31 was $2.13 million, or 72.12% of budget and is $331.5 thousand (11.21%) below budget. The variance is the result of there being a lower level of funding of employee HRA accounts in 2022 and open positions. Spending in this category is up by $157.5 thousand (7.98%) from the level in 2021 and is the result of fewer open positions in 2022 and significantly increased rates of officer pay.

General operating expenditures is the next major expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2022 budget of $505.8 thousand, or 12.82% of the total fund expenditure budget. Year to-date spending in this category is $371.6 thousand, or 73.46% of budget and is up by $56.7 thousand (18.0%) from the same ten-month period in 2021.

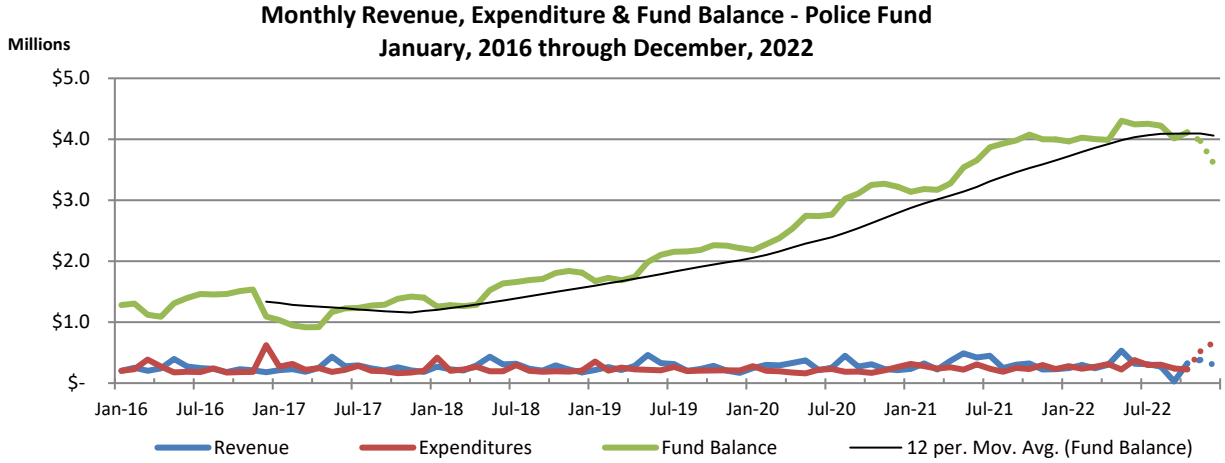
Contractual services is another major expense category in the Police fund. The 2022 budget in this category is $277.2 thousand (7.03% of budget) and provides for non-employee personal services, such as legal, audit, facility management and other law enforcement-related services. Spending through October 31 is $145.5 thousand (52.48% of budget). Including encumbrances (e.g., purchase orders) of $41.1 thousand in the total, 67.29% has been either spent or committed to be spent. It is important to note that much of the

spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large 'chunks' to the vendors and consultants when the services are provided. We monitor this category closely to ensure that spending remains within budget.

Spending on capital equipment is another significant expense category in the Police fund. The 2022 budget in this category is $183.1 thousand (4.64% of total budget) and provides funding for the acquisition of Police cruisers, law enforcement-related equipment and other capital improvements. Year to-date spending in this category is $81.9 thousand (44.72% of budget) and is up by $26.6 thousand (48.17%) from the same ten-month period in 2021.

The approved 2022 budget in the Police fund includes an interfund transfer of $22.5 thousand. The purpose of the transfer is to provide funding to the Debt Service (401) fund to meet the department's financial obligations on the LGIF loan for the construction of the MARCS tower. This transfer was completed during the month of January.

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

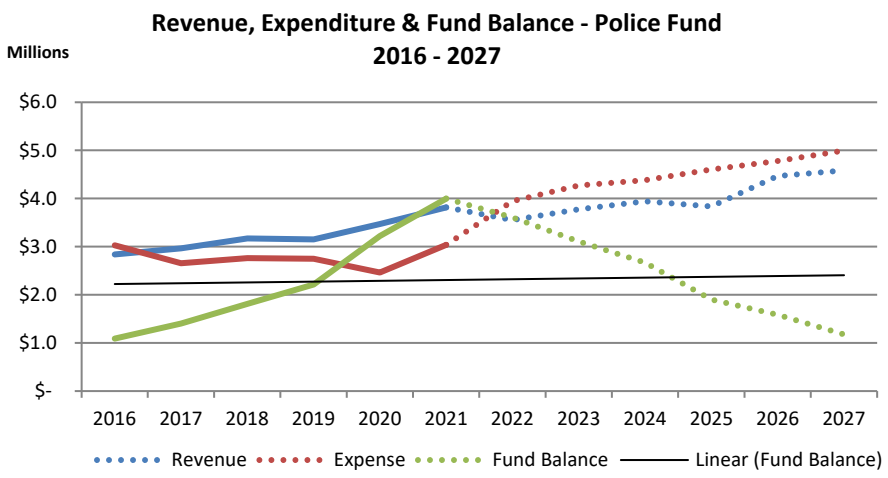


The chart above plots monthly revenue, expenditures and fund balance since January 2016. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide 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 2016 but has seen growth since mid-2018. In general, revenues and expenditures have been closely matched. The spike in December 2016 spending was the interfund transfer of $400,000 to the Capital Facilities fund related to the construction and outfitting of the new Police station.

Current projections call for the balance to decline in starting in 2022 and continuing to do so through 2027 (see chart at top of following page). However, the fund ended 2021 at a balance of $4.0 million or $475.5 thousand better than projected due to the receipt in 2021 of nearly $700 thousand in one-time CARES Act

funds. The 2022 carryover balance at this point reflects a reserve ratio of 91.34%. The fund is projected to decline annually through 2027 when it has a year-end balance of $1.17 million, where it will have a 23.49% carryover balance. This is below the low-end of the 25-35% target range. The chart has been updated with the proposed 2023 budget data through 2027 and includes the long-term impact from the recently approved significant increase in Patrol Officer and Sergeant pay rates.



CITY OF PATASKALA, OHIO
OCTOBER 2022 YTD ANALYSIS - Police Fund (208)

		YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
Beginning Fund Balance		**$ 3,998,032**	**$ 3,998,032**			**$ 3,219,928**	**$ 3,219,928**				
REVENUE											
Taxes	Property Taxes	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	$ -	0.00%
	Income Taxes	3,044,118	3,464,175	420,057	87.87%	3,319,994	3,900,000	580,006	85.13%	(275,876)	-8.31%
Total Taxes		**$ 3,044,118**	**$ 3,464,175**	**$ 420,057**	**87.87%**	**$ 3,319,994**	**$ 3,900,000**	**$ 580,006**	**85.13%**	**$ (275,876)**	**-8.31%**
Intergovernmental	State-Shared Revenues	$ 6,355	$ 5,100	$ (1,255)	124.61%	$ 217	$ 5,000	$ 4,783	4.35%	$ 6,138	2821.99%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	7,698	7,600	(98)	101.29%	-	-	-	0.00%	7,698	100.00%
Total Intergovernmental		**$ 14,053**	**$ 12,700**	**$ (1,353)**	**110.66%**	**$ 217**	**$ 5,000**	**$ 4,783**	**4.35%**	**$ 13,836**	**6361.55%**
Charges for Service	General Government Fees	$ 10,351	$ 7,100	$ (3,251)	145.79%	$ 5,060	$ 3,800	$ (1,260)	133.15%	$ 5,292	104.59%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service		**$ 10,351**	**$ 7,100**	**$ (3,251)**	**145.79%**	**$ 5,060**	**$ 3,800**	**$ (1,260)**	**133.15%**	**$ 5,292**	**104.59%**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	$ -	0.00%
	Other Fines & Forfeitures	205	150	(55)	136.67%	35	150	115	23.33%	170	485.71%
Total Fines, Licenses & Permits		**$ 205**	**$ 150**	**$ (55)**	**136.67%**	**$ 35**	**$ 150**	**$ 115**	**23.33%**	**$ 170**	**485.71%**
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments		**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**0.00%**
Other Sources	Investment Income	$ 32,202	$ 25,000	$ (7,202)	128.81%	$ 21,964	$ 25,000	$ 3,036	87.86%	$ 10,238	46.61%
	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	35,953	42,500	6,547	84.60%	22,279	32,700	10,421	68.13%	13,674	61.37%
Total Other Sources		**$ 68,155**	**$ 67,500**	**$ (655)**	**100.97%**	**$ 44,244**	**$ 57,700**	**$ 13,456**	**76.68%**	**$ 23,911**	**54.04%**
Interfund Transfers	Transfers & Advances In	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	$ -	0.00%
Total Transfers		**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**0.00%**
Grand Total Revenue		**$ 3,136,882**	**$ 3,551,625**	**$ 414,743**	**88.32%**	**$ 3,369,550**	**$ 3,966,650**	**$ 597,100**	**84.95%**	**$ (232,667)**	**-6.90%**
Adjustments:											
- Elim impact of Interfund transfers/advances		$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue		**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**0.00%**
Adjusted Grand Total Revenue		**$ 3,136,882**	**$ 3,551,625**	**$ 414,743**	**88.32%**	**$ 3,369,550**	**$ 3,966,650**	**$ 597,100**	**84.95%**	**$ (232,667)**	**-6.90%**

EXPENDITURE & ENCUMBRANCES	YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
Salary & Related	$ 2,132,500	$ 2,956,939	$ 824,440	27.88%	$ 181,412	$ 643,028	21.75%	$ 1,974,977	$ 157,522	7.98%
Contractual Services	145,458	277,190	131,732	47.52%	41,063	90,669	32.71%	142,146	3,312	2.33%
General Operating	371,591	505,820	134,229	26.54%	61,968	72,261	14.29%	314,921	56,670	18.00%
Capital Outlay	81,902	183,149	101,247	55.28%	100,300	947	0.52%	55,276	26,626	48.17%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	22,500	22,500	-	0.00%	-	-	0.00%	22,500	-	0.00%
Grand Total Expenditures	**$ 2,753,950**	**$ 3,945,598**	**$ 1,191,648**	**30.20%**	**$ 384,743**	**$ 806,905**	**20.45%**	**$ 2,509,820**	**$ 244,130**	**9.73%**
Adjustments:										
- Interfund transfers & advances	$ (22,500)	$ (22,500)	$ -	0.00%	$ -	$ -	0.00%	$ (22,500)	$ -	0.00%
Total Adjustments	**$ (22,500)**	**$ (22,500)**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**	**$ (22,500)**	**$ -**	**0.00%**
Adjusted Grand Total Expenditures	**$ 2,731,450**	**$ 3,923,098**	**$ 1,191,648**	**30.38%**	**$ 384,743**	**$ 806,905**	**20.57%**	**$ 2,487,320**	**$ 244,130**	**9.81%**
Ending Fund Balance (based on non-adjusted expenditures)	**$ 4,380,964**	**$ 3,604,058**			**$ 3,996,221**			**$ 4,079,658**	**$ 301,306**	**7.39%**
		91.34%								

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - Police Fund (208)
THROUGH OCTOBER 31, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	**$ 3,136,882.45**	**$ 3,551,625.00**	**$ 414,742.55**	**$ 3,395,597.00**	**$ 156,028.00**
Taxes	**$ 3,044,118.36**	**$ 3,464,175.00**	**$ 420,056.64**	**$ 3,331,747.00**	**$ 132,428.00**
Income Taxes	$ 3,044,118.36	$ 3,464,175.00	$ 420,056.64	$ 3,331,747.00	$ 132,428.00
Intergovernmental	**$ 14,053.22**	**$ 12,700.00**	**$ (1,353.22)**	**$ 5,100.00**	**$ 7,600.00**
Grants & Loans	$ -	$ -	$ -	$ -	$ -
Other Intergovernmental	$ 7,698.18	$ 7,600.00	$ (98.18)	$ -	$ 7,600.00
State-Shared Revenues	$ 6,355.04	$ 5,100.00	$ (1,255.04)	$ 5,100.00	$ -
Charges for Service	**$ 10,351.20**	**$ 7,100.00**	**$ (3,251.20)**	**$ 3,800.00**	**$ 3,300.00**
General Government Fees	$ 10,351.20	$ 7,100.00	$ (3,251.20)	$ 3,800.00	$ 3,300.00
Other Service Charges	$ -	$ -	$ -	$ -	$ -
Fines & Forfeitures	**$ 205.00**	**$ 150.00**	**$ (55.00)**	**$ 150.00**	**$ -**
Other Fines & Forfeitures	$ 205.00	$ 150.00	$ (55.00)	$ 150.00	$ -
Miscellaneous Revenue	**$ 68,154.67**	**$ 67,500.00**	**$ (654.67)**	**$ 54,800.00**	**$ 12,700.00**
Investment Income	$ 32,201.68	$ 25,000.00	$ (7,201.68)	$ 24,300.00	$ 700.00
Other Miscellaneous Revenue	$ 35,952.99	$ 42,500.00	$ 6,547.01	$ 30,500.00	$ 12,000.00
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -
Grand Total	**$ 3,136,882.45**	**$ 3,551,625.00**	**$ 414,742.55**	**$ 3,395,597.00**	**$ 156,028.00**

CITY OF PATASKALA, OHIO
2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH OCTOBER 31, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	**$ 2,753,950.33**	**$ 384,742.79**	**$ 3,945,598.36**	**$ 806,905.24**	**$ 3,792,577.00**	**$ 61,771.36**	**$ 91,250.00**
General Government	**$ 57,266.77**	**$ 4,934.03**	**$ 125,082.00**	**$ 62,881.20**	**$ 124,762.00**	**$ 320.00**	**$ -**
Salary & Related	$ 12.09	$ -	$ 18,772.00	$ 18,759.91	$ 28,772.00	$ -	$ (10,000.00)
Contractual Services	$ 57,254.68	$ 4,614.03	$ 105,990.00	$ 44,121.29	$ 95,990.00	$ -	$ 10,000.00
General Operating	$ -	$ 320.00	$ 320.00	$ -	$ -	$ 320.00	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Court & Legal	**$ 30,253.00**	**$ 17,689.83**	**$ 62,942.83**	**$ 15,000.00**	**$ 60,000.00**	**$ 2,942.83**	**$ -**
Salary & Related	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ 30,253.00	$ 17,689.83	$ 62,942.83	$ 15,000.00	$ 60,000.00	$ 2,942.83	$ -
Police	**$ 2,362,059.14**	**$ 348,198.83**	**$ 3,333,323.34**	**$ 623,065.37**	**$ 3,199,457.00**	**$ 52,616.34**	**$ 81,250.00**
Salary & Related	$ 2,071,122.85	$ 177,129.21	$ 2,840,699.39	$ 592,447.33	$ 2,748,557.00	$ 10,892.39	$ 81,250.00
Contractual Services	$ 11,947.32	$ 14,680.84	$ 34,431.16	$ 7,803.00	$ 28,500.00	$ 5,931.16	$ -
General Operating	$ 197,087.30	$ 56,088.78	$ 275,043.99	$ 21,867.91	$ 247,500.00	$ 27,543.99	$ -
Capital Outlay	$ 81,901.67	$ 100,300.00	$ 183,148.80	$ 947.13	$ 174,900.00	$ 8,248.80	$ -
Finance	**$ 235,461.90**	**$ 7,720.94**	**$ 315,426.36**	**$ 72,243.52**	**$ 303,858.00**	**$ 1,568.36**	**$ 10,000.00**
Salary & Related	$ 61,364.66	$ 4,282.73	$ 97,467.82	$ 31,820.43	$ 100,155.00	$ 312.82	$ (3,000.00)
Contractual Services	$ 17,620.85	$ 2,710.81	$ 21,707.34	$ 1,375.68	$ 17,517.00	$ 1,190.34	$ 3,000.00
General Operating	$ 156,476.39	$ 727.40	$ 196,251.20	$ 39,047.41	$ 186,186.00	$ 65.20	$ 10,000.00
Parks, Lands & Municipal Facilities	**$ 46,409.52**	**$ 6,199.16**	**$ 86,323.83**	**$ 33,715.15**	**$ 82,000.00**	**$ 4,323.83**	**$ -**
Contractual Services	$ 28,382.12	$ 1,367.38	$ 52,119.00	$ 22,369.50	$ 50,000.00	$ 2,119.00	$ -
General Operating	$ 18,027.40	$ 4,831.78	$ 34,204.83	$ 11,345.65	$ 32,000.00	$ 2,204.83	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ 22,500.00**	**$ -**	**$ 22,500.00**	**$ -**	**$ 22,500.00**	**$ -**	**$ -**
Transfers & Advances	$ 22,500.00	$ -	$ 22,500.00	$ -	$ 22,500.00	$ -	$ -
Grand Total	**$ 2,753,950.33**	**$ 384,742.79**	**$ 3,945,598.36**	**$ 806,905.24**	**$ 3,792,577.00**	**$ 61,771.36**	**$ 91,250.00**

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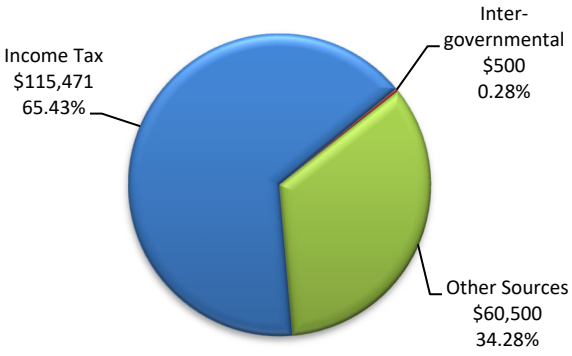
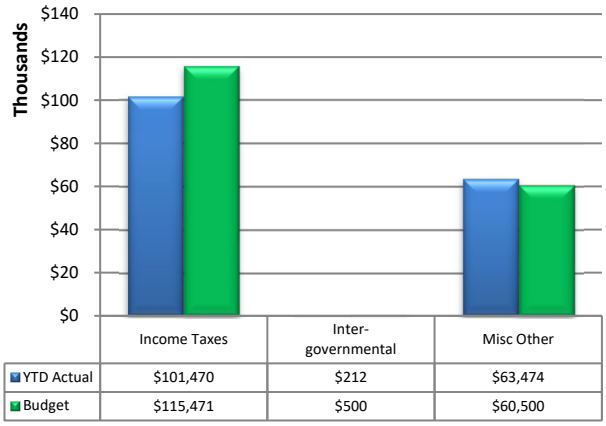
Capital Improvements Fund (301)

Revenue – The Capital Improvements Fund has a 2022 revenue budget of approximately $176.5 thousand. The fund's primary revenue sources are income taxes, intergovernmental revenues and other sources. On a year to-date basis, the Capital Improvements fund has been credited with total revenue of approximately $165.2 thousand, which represents 93.59% of budget. The ten-month total is higher than budget and is due to one-time other sources revenue receipts in February. The fund is slated to receive a 1.50% allocation of income tax revenues in 2022, which is unchanged from allocation rate to the fund in 2021.

Capital Improvements Fund Revenue Budget by Source



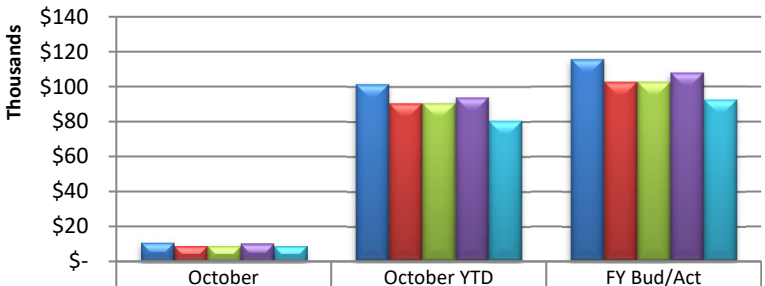
Capital Improvements Fund Revenue Budget vs YTD Actual



	Income Taxes	Inter-governmental	Misc Other
YTD Actual	$101,470	$212	$63,474
Budget	$115,471	$500	$60,500

In 2022, income taxes are the primary external revenue source for the Capital Improvements fund representing 65.43% of the fund's total revenue sources. Income tax collections in October were $10.6 thousand and represent 9.16% of the 2022 budget. Collections are up by $1.8 thousand (21.10%) when compared to the same period in 2021. Year to date income tax revenues credited to the fund are $101.5 thousand and represent 87.87% of budget. In comparison to collections through October 2021, it is an increase of $10.9 thousand (12.07%). 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 $21.0 thousand (26.03%) more in 2022 than 2020 had the allocation rate not been changed.

Income Tax Collections
Capital Improvements Fund

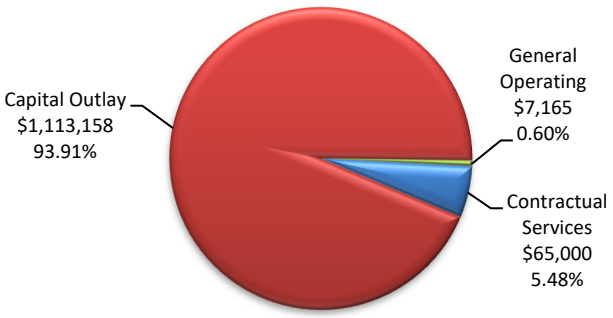


	October	October YTD	FY Bud/Act
FY 2022	$10,581	$101,470	$115,471
FY 2021	$8,737	$90,545	$102,539
FY 2021 w/1.50%	$8,737	$90,545	$102,539
FY 2020	$9,998	$93,935	$107,872
FY 2020 w/1.50%	$8,570	$80,515	$92,462

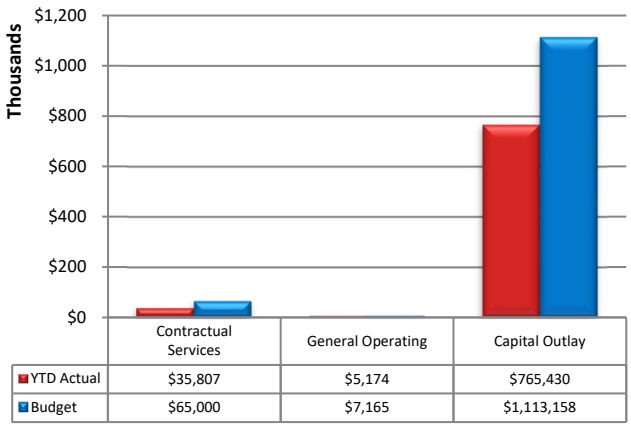
Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2022 of approximately $1.19 million. Total spending through October 31 was $806.4 thousand and is equal to

68.03% of the budget. Including encumbrances (e.g., purchase orders) of $225.4 thousand in the total results in total spending equal to 87.05% of budget. Compared to the same ten-month period in 2021 (and excluding transfers), the total is up by $664.9 thousand and is primarily due to increased spending in the Capital Outlay budget category.

Capital Fund Budget by Category



Capital Improvements Fund Spending
Budget vs YTD Actual
(excludes encumbrances)



As might be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2022 budget in this category is $1.11 million, (93.91% of budget), and provides funding for the construction of a number of infrastructure improvements. Spending through October 31 was $765.4 thousand and represents 68.76% of the category's budget. The primary planned expenditures in this category are related to City Hall elevator improvements, Old Town Hall improvements and various park facility improvement projects. The list of projects included the following: (*asterisk indicates projects funded by prior-year carryover encumbrances)

Project Name	2022 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Karr Park improvements*	$1,779	$1,779	$0
Town Hall improvements and repairs*	40,510	10,510	30,000
Foundation Park parking lot expansion*	10,000	10,000	0
Red Rock pass-thru payment to the LC TID*	940,000	940,000	0
Municipal swimming pool pump replacement*	5,870	5,870	0
Elevator improvements at City Hall	85,000	0	85,000
Foundation Park maintenance garage improvements	20,000	13,500	6,500
Summit Road/Broad Street intersection improvements	10,000	0	10,000
GRAND TOTAL	**$1,113,158**	**$981,658**	**$131,500**

Contractual services is another remaining major expense category in the general fund. The 2022 budget in this category is $65.0 thousand (5.48% of budget) and provides for non-employee personal services, principally engineering and construction inspection services. Spending through October 31 was $35.8 thousand, an increase of $35.8 thousand (100%) from FY 2021. Including encumbrances of $9.2 thousand in this category results in spending equal to 69.23% of budget. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large 'chunks' to the vendors and consultants when the services are provided. We monitor this category closely

throughout the year to ensure that spending remains within the approved budget. The projects planned in this category for 2022 include the following:

Project Name	2022 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Cable Road bridge engineering *	$45,000	$45,000	$0
City Hall 2nd floor carpet replacement	20,000	0	20,000
GRAND TOTAL	**$65,000**	**$45,000**	**$20,000**

General Operating is the other expense category in the Capital Improvements fund. The 2022 budget in this category is $7.2 thousand (0.60% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through October 31 was $5.2 thousand and represents 72.21% of the category's budget. Spending planned in this category in 2022 is for the payment of income tax collection fees and taxpayer refunds to RITA.

Project Name	2022 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Income tax collection fees and taxpayer refunds	$7,165	$5,174	$1,991
GRAND TOTAL	**$7,165**	**$5,174**	**$1,991**

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 and purchase of equipment 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 2021 with an unencumbered balance of $1.34 million, which was down by $26.4 thousand (1.93%) from FY 2020. The unencumbered balance equates to a reserve ratio equal to 343.55% of expenditures which is outstanding and provides the ability for the city to fund future projects (e.g., Parks, Streets, etc.). FY 2020 ended the year with an unencumbered balance of $1.37 million, which was up by $122.6 thousand (9.84%) from FY 2019. In comparison, the 2022 budget projects a year-end fund balance of $1.35 million, which would equate to a reserve ratio equal to 113.61% of expenditures. The higher ratio at year-end 2022 is the result of the higher starting carryover balance and reduced spending planned from this fund during the year.

CITY OF PATASKALA, OHIO
OCTOBER 2022 YTD ANALYSIS - Capital Improvements Fund (301)

		YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
Beginning Fund Balance		**$ 2,355,527**	**$ 2,355,527**			**$ 1,450,943**	**$ 1,450,943**				
REVENUE											
Taxes	Property Taxes	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	$ -	0.00%
	Income Taxes	101,470	115,471	14,001	87.87%	90,545	108,510	17,965	83.44%	10,925	12.07%
Total Taxes		**$ 101,470**	**$ 115,471**	**$ 14,001**	**87.87%**	**$ 90,545**	**$ 108,510**	**$ 17,965**	**83.44%**	**$ 10,925**	**12.07%**
Intergovernmental	State-Shared Revenues	$ 212	$ 500	$ 288	42.40%	$ 6	$ 500	$ 494	1.19%	$ 206	3469.36%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental		**$ 212**	**$ 500**	**$ 288**	**42.40%**	**$ 6**	**$ 500**	**$ 494**	**1.19%**	**$ 206**	**3469.36%**
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	$ 14,421	$ 11,400	$ (3,021)	126.50%	$ 10,231	$ 12,000	$ 1,769	85.26%	$ 4,190	40.96%
	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	49,053	49,100	47	99.90%	940,512	940,000	(512)	100.05%	(891,459)	-94.78%
Total Other Sources		**$ 63,474**	**$ 60,500**	**$ (2,974)**	**104.92%**	**$ 950,743**	**$ 952,000**	**$ 1,257**	**99.87%**	**$ (887,269)**	**-93.32%**
Interfund Transfers	Transfers & Advances In	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	$ -	0.00%
Total Transfers		**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**0.00%**
Grand Total Revenue		**$ 165,156**	**$ 176,471**	**$ 11,315**	**93.59%**	**$ 1,041,294**	**$ 1,061,010**	**$ 19,716**	**98.14%**	**$ (876,138)**	**-84.14%**
Adjustments:											
- Elim impact of Interfund transfers/advances		$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue		**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**0.00%**
Adjusted Grand Total Revenue		**$ 165,156**	**$ 176,471**	**$ 11,315**	**93.59%**	**$ 1,041,294**	**$ 1,061,010**	**$ 19,716**	**98.14%**	**$ (876,138)**	**-84.14%**

EXPENDITURE & ENCUMBRANCES	YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
Salary & Related	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%	$ -	$ -	0.00%
Contractual Services	35,807	65,000	29,193	44.91%	9,193	20,000	30.77%	-	35,807	100.00%
General Operating	5,174	7,165	1,991	27.79%	-	1,991	27.79%	4,694	480	10.22%
Capital Outlay	765,430	1,113,158	347,729	31.24%	216,229	131,500	11.81%	136,817	628,613	459.46%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	**$ 806,411**	**$ 1,185,323**	**$ 378,913**	**31.97%**	**$ 225,422**	**$ 153,491**	**12.95%**	**$ 141,511**	**$ 664,900**	**469.86%**
Adjustments:										
- Interfund transfers & advances	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%	$ -	$ -	0.00%
Total Adjustments	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
Adjusted Grand Total Expenditures	**$ 806,411**	**$ 1,185,323**	**$ 378,913**	**31.97%**	**$ 225,422**	**$ 153,491**	**12.95%**	**$ 141,511**	**$ 664,900**	**469.86%**
Ending Fund Balance (based on non-adjusted expenditures)	**$ 1,714,273**	**$ 1,346,675**			**$ 1,488,851**			**$ 2,350,726**	**$ (636,453)**	**-27.07%**
		113.61%								

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (301)
THROUGH OCTOBER 31, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	**$ 165,156.21**	**$ 176,471.00**	**$ 11,314.79**	**$ 122,958.00**	**$ 53,513.00**
Taxes	**$ 101,470.09**	**$ 115,471.00**	**$ 14,000.91**	**$ 111,058.00**	**$ 4,413.00**
Income Taxes	$ 101,470.09	$ 115,471.00	$ 14,000.91	$ 111,058.00	$ 4,413.00
Intergovernmental	**$ 212.02**	**$ 500.00**	**$ 287.98**	**$ 500.00**	**$ -**
Grants & Loans	$ -	$ -	$ -	$ -	$ -
State-Shared Revenues	$ 212.02	$ 500.00	$ 287.98	$ 500.00	$ -
Miscellaneous Revenue	**$ 63,474.10**	**$ 60,500.00**	**$ (2,974.10)**	**$ 11,400.00**	**$ 49,100.00**
Investment Income	$ 14,421.30	$ 11,400.00	$ (3,021.30)	$ 11,400.00	$ -
Other Miscellaneous Revenue	$ 49,052.80	$ 49,100.00	$ 47.20	$ -	$ 49,100.00
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -
Grand Total	**$ 165,156.21**	**$ 176,471.00**	**$ 11,314.79**	**$ 122,958.00**	**$ 53,513.00**

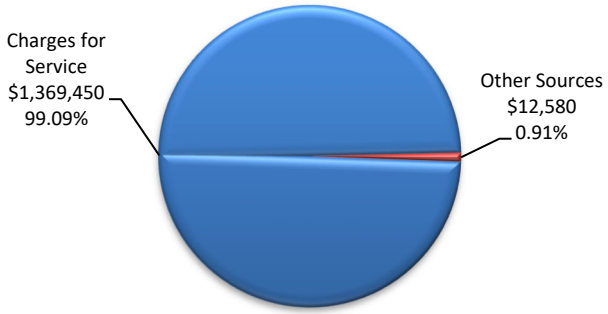
CITY OF PATASKALA, OHIO
2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH OCTOBER 31, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	**$ 806,410.50**	**$ 225,421.93**	**$ 1,185,323.47**	**$ 153,491.04**	**$ 169,665.00**	**$ 1,013,158.47**	**$ 2,500.00**
General Government	**$ 35,806.96**	**$ 9,193.04**	**$ 45,000.00**	**$ -**	**$ -**	**$ 45,000.00**	**$ -**
Contractual Services	$ 35,806.96	$ 9,193.04	$ 45,000.00	$ -	$ -	$ 45,000.00	$ -
Public Service	**$ 751,120.00**	**$ 188,880.00**	**$ 950,000.00**	**$ 10,000.00**	**$ 10,000.00**	**$ 940,000.00**	**$ -**
Capital Outlay	$ 751,120.00	$ 188,880.00	$ 950,000.00	$ 10,000.00	$ 10,000.00	$ 940,000.00	$ -
Finance	**$ 5,173.96**	**$ -**	**$ 7,165.00**	**$ 1,991.04**	**$ 4,665.00**	**$ -**	**$ 2,500.00**
General Operating	$ 5,173.96	$ -	$ 7,165.00	$ 1,991.04	$ 4,665.00	$ -	$ 2,500.00
Parks, Lands & Municipal Facilities	**$ 14,309.58**	**$ 27,348.89**	**$ 183,158.47**	**$ 141,500.00**	**$ 155,000.00**	**$ 28,158.47**	**$ -**
Contractual Services	$ -	$ -	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	$ -
General Operating	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ 14,309.58	$ 27,348.89	$ 163,158.47	$ 121,500.00	$ 135,000.00	$ 28,158.47	$ -
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total	**$ 806,410.50**	**$ 225,421.93**	**$ 1,185,323.47**	**$ 153,491.04**	**$ 169,665.00**	**$ 1,013,158.47**	**$ 2,500.00**

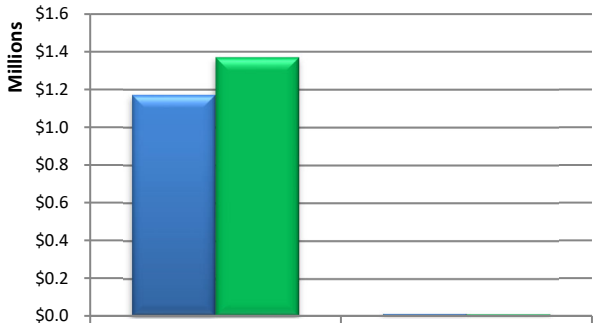
Water Operations Fund (601)

Revenue – The Water Operations fund's primary revenue sources are charges for service and other sources, and it has a 2022 revenue budget of approximately $1.38 million. On a year to-date basis, the fund has been credited with total revenue of approximately $1.19 million, which represents 85.82% of budget. The total revenue amount is up by $27.9 thousand (2.41%) when compared to the same ten-month period in 2021.

Water Fund Revenue Budget by Source



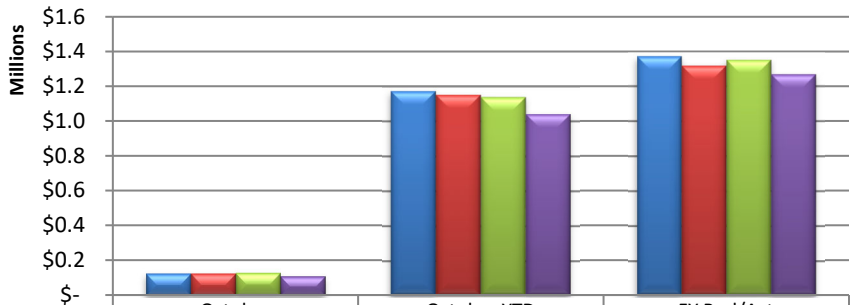
Water Fund Revenue Budget vs YTD Actual



	Service Charges	Other Sources
YTD Actual	$1,171,521	$14,592
Budget	$1,369,450	$12,580

Charges for service represent the primary revenue category in this fund and are generated by water customer billings. Year to-date revenues credited to the fund are $1.17 million, or 85.55% of budget. In comparison, collections for the same ten-month period in 2021 were $1.15 million and were about 87.44% of full-year collections. The rate in 2020 was 84.23%. The 2022 collections amount to date represents an increase of $20.3 thousand (1.76%) in 2022 over collections in 2021.

Usage Fee Collections - Water Fund



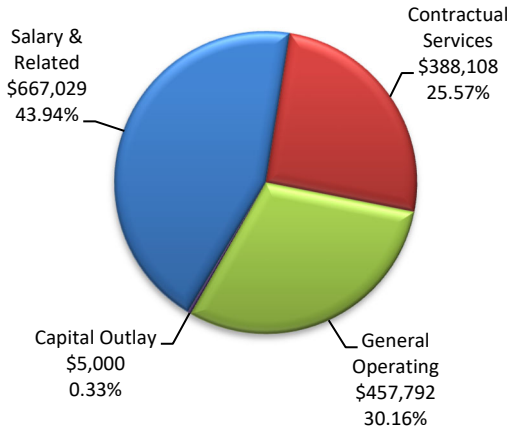
	October	October YTD	FY Bud/Act
FY 2022	$119,599	$1,171,521	$1,369,450
FY 2021	$119,855	$1,151,240	$1,316,587
FY 2020	$124,382	$1,136,921	$1,349,754
FY 2019	$104,973	$1,040,523	$1,266,542

The other category, Other Sources has a 2022 budget of $12.6 thousand. These revenues vary widely in nature and are relatively insignificant to the total. To date, the city has received $14.6 thousand and account for investment income, as well as any other miscellaneous non-usage related fees and charges.

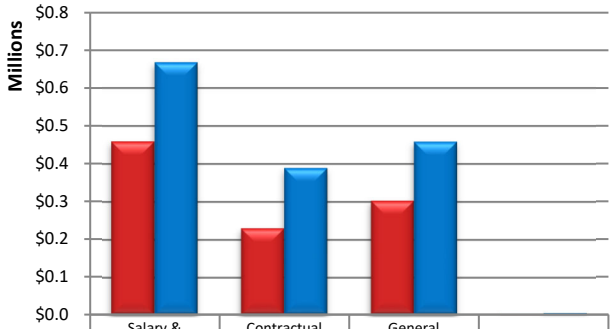
Expenditures – The Water Operations fund has a total appropriated expenditure budget for 2022 of approximately $1.52 million. Total spending through October 31 was approximately $990.6 thousand, or 65.26% of budget. Including encumbrances (e.g., purchase orders) of $251.2 thousand in the total results in total committed spending equal to 81.81% of budget. Compared to the same ten-month period in 2021

(and excluding transfers), the total is up by $26.0 thousand (2.70%) and is due primarily to increased spending in the Contractual Services budget category; partially offset by reduced spending in the Salary & Related and Capital Outlay budget categories.

Water Fund Expense Budget by Category



Water Fund Spending Budget vs YTD Actual
(excludes encumbrances)



	Salary & Related	Contractual Services	General Operating	Capital Outlay
YTD Actual	$458,274	$229,075	$302,068	$1,185
Budget	$667,029	$388,108	$457,792	$5,000

Salaries, wages and other employee-related costs represent the largest expense category with a 2022 budget of $667.0 thousand, or 43.94% of the fund's budget. Spending through October 31 was $458.3 thousand and is equal to 68.70% of budget. The positive budget variance ($97.6 thousand below budget) is the result of reduced funding of employee HRA accounts in 2022 and open positions. Spending in this category is down by $15.7 thousand (3.30%) from the level in 2021 and is the result of planned wage increases and HRA funding.

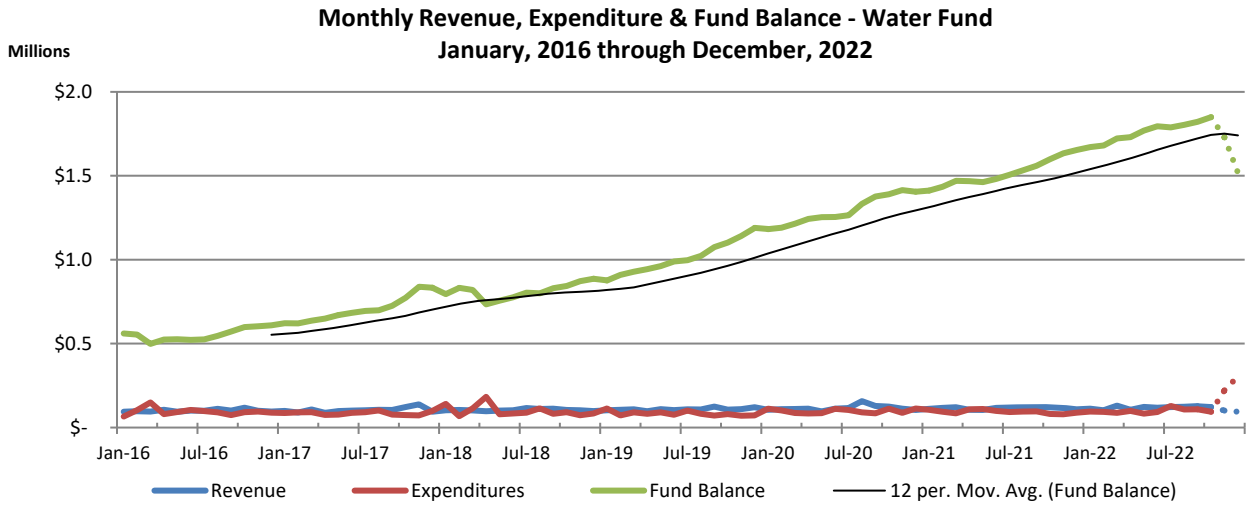
General operating expenses represent the other major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2022 budget of $457.8 thousand, or 30.16% of the fund budget. Spending through October 31 was $302.1 thousand, or 65.98% of budget. Including encumbrances of $114.0 thousand in the calculation results in a total spending commitment of $416.1 thousand, or 90.89% of budget. Many of these 2022 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances. Spending in this category is up by $8.1 thousand (2.76%) when compared to the same ten-month period in 2021 and is due to increased purchase/maintenance of equipment (up $10.4 thousand) and increased utility usage (up $5.6 thousand); partially offset by reduced spending on supplies, materials and other miscellaneous expenses (down $7.9 thousand).

The approved 2022 budget in the Water Operations fund does not provide for an interfund transfer 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).

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

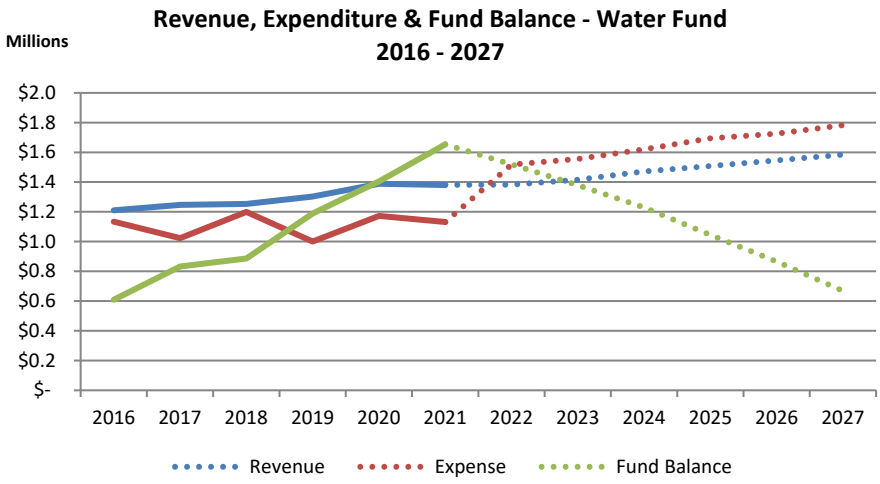
in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

The chart below plots revenue, expenditures and fund balance since January 2016. 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 2021 with an unencumbered fund balance of $1.54 million, which was $299.3 thousand (24.11%) higher than year-end 2020 and was equal to 90.59% of FY 2021 spending. The fund ended 2020 with an unencumbered fund balance of $1.24 million, an increase of $234.7 thousand (23.32%) from year-end 2019. In contrast, the FY 2022 budget projects a year-end fund balance of $1.52 million, which would equate to a reserve ratio equal to 100.03% of expenditures.

As you can see from the chart above, the balance in the Water Utility fund has been fluctuating between $499.1 thousand and $1.82 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 April 2018 spike in spending is the result of transfers to the water debt service (604) fund. Except for that anomaly, revenues have generally been in excess of expenditures resulting in the trend line to be positively sloped.



During 2020, the year-end balance in the fund increased to approximately $1.41 million, and it increased to $1.65 million at year-end 2021. From 2022 through 2027, however, the fund balance is expected to decline by $850.7 thousand (56.03%) to $667.7 thousand at the end of FY 2027 (see chart above) which would equal a reserve ratio of 47.72%. This chart has been updated with the proposed 2023 budget data through 2027.

CITY OF PATASKALA, OHIO
OCTOBER 2022 YTD ANALYSIS - Water Fund (601)

		YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
Beginning Fund Balance		**$ 1,654,280**	**$ 1,654,280**			**$ 1,405,424**	**$ 1,405,424**				
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	1,171,521	1,369,450	197,929	85.55%	1,151,240	1,321,587	170,347	87.11%	20,281	1.76%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service		**$ 1,171,521**	**$ 1,369,450**	**$ 197,929**	**85.55%**	**$ 1,151,240**	**$ 1,321,587**	**$ 170,347**	**87.11%**	**$ 20,281**	**1.76%**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits		**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**0.00%**
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments		**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**0.00%**
Other Sources	Investment Income	$ 12,731	$ 7,580	$ (5,151)	167.95%	$ 6,471	$ 7,500	$ 1,029	86.28%	$ 6,260	96.74%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	1,862	5,000	3,138	37.23%	463	10,000	9,537	4.63%	1,398	301.94%
Total Other Sources		**$ 14,592**	**$ 12,580**	**$ (2,012)**	**116.00%**	**$ 6,934**	**$ 17,500**	**$ 10,566**	**39.62%**	**$ 7,658**	**110.45%**
Interfund Transfers	Transfers & Advances In	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	$ -	0.00%
Total Transfers		**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**0.00%**
Grand Total Revenue		**$ 1,186,113**	**$ 1,382,030**	**$ 195,917**	**85.82%**	**$ 1,158,174**	**$ 1,339,087**	**$ 180,913**	**86.49%**	**$ 27,939**	**2.41%**
Adjustments:											
- Elim impact of Interfund transfers/advances		$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue		**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**0.00%**
Adjusted Grand Total Revenue		**$ 1,186,113**	**$ 1,382,030**	**$ 195,917**	**85.82%**	**$ 1,158,174**	**$ 1,339,087**	**$ 180,913**	**86.49%**	**$ 27,939**	**2.41%**

EXPENDITURE & ENCUMBRANCES	YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
Salary & Related	$ 458,274	$ 667,029	$ 208,755	31.30%	$ 50,691	$ 158,064	23.70%	$ 473,927	$ (15,653)	-3.30%
Contractual Services	229,075	388,108	159,033	40.98%	86,452	72,581	18.70%	193,294	35,781	18.51%
General Operating	302,068	457,792	155,724	34.02%	114,018	41,706	9.11%	293,959	8,109	2.76%
Capital Outlay	1,185	5,000	3,815	76.29%	65	3,750	75.00%	3,403	(2,217)	-65.16%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	**$ 990,602**	**$ 1,517,929**	**$ 527,326**	**34.74%**	**$ 251,226**	**$ 276,101**	**18.19%**	**$ 964,583**	**$ 26,019**	**2.70%**
Adjustments:										
- Interfund transfers & advances	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%	$ -	$ -	0.00%
Total Adjustments	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
Adjusted Grand Total Expenditures	**$ 990,602**	**$ 1,517,929**	**$ 527,326**	**34.74%**	**$ 251,226**	**$ 276,101**	**18.19%**	**$ 964,583**	**$ 26,019**	**2.70%**
Ending Fund Balance (based on non-adjusted expenditures)	**$ 1,849,791**	**$ 1,518,381**			**$ 1,598,565**			**$ 1,599,015**	**$ 250,776**	**15.68%**
		100.03%								

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - Water Operations Fund (601)
THROUGH OCTOBER 31, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	**$ 1,186,112.79**	**$ 1,382,030.00**	**$ 195,917.21**	**$ 1,386,430.00**	**$ (4,400.00)**
Charges for Service	**$ 1,171,520.54**	**$ 1,369,450.00**	**$ 197,929.46**	**$ 1,368,850.00**	**$ 600.00**
Utility	$ 1,171,520.54	$ 1,369,450.00	$ 197,929.46	$ 1,368,850.00	$ 600.00
Miscellaneous Revenue	**$ 14,592.25**	**$ 12,580.00**	**$ (2,012.25)**	**$ 17,580.00**	**$ (5,000.00)**
Investment Income	$ 12,730.73	$ 7,580.00	$ (5,150.73)	$ 7,580.00	$ -
Other Miscellaneous Revenue	$ 1,861.52	$ 5,000.00	$ 3,138.48	$ 10,000.00	$ (5,000.00)
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -
Grand Total	**$ 1,186,112.79**	**$ 1,382,030.00**	**$ 195,917.21**	**$ 1,386,430.00**	**$ (4,400.00)**

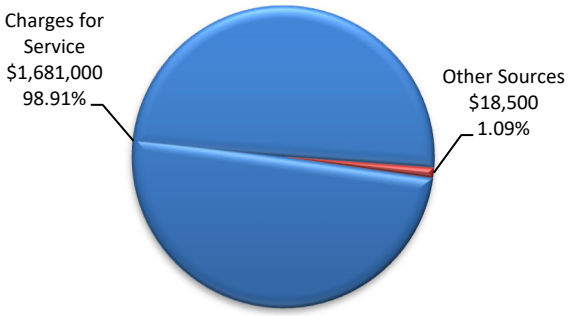
CITY OF PATASKALA, OHIO
2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH OCTOBER 31, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	**$ 990,602.42**	**$ 251,225.76**	**$ 1,517,928.79**	**$ 276,100.61**	**$ 1,468,487.00**	**$ 49,441.79**	**$ 0.00**
General Government	**$ 135,694.14**	**$ 18,689.87**	**$ 225,201.38**	**$ 70,817.37**	**$ 217,695.00**	**$ 7,506.38**	**$ -**
Salary & Related	$ 62,398.37	$ 7,837.83	$ 95,115.13	$ 24,878.93	$ 105,080.00	$ 35.13	$ (10,000.00)
Contractual Services	$ 73,295.77	$ 10,532.04	$ 127,266.25	$ 43,438.44	$ 110,115.00	$ 7,151.25	$ 10,000.00
General Operating	$ -	$ 320.00	$ 2,820.00	$ 2,500.00	$ 2,500.00	$ 320.00	$ -
Court & Legal	**$ 25,175.50**	**$ 12,324.50**	**$ 50,000.00**	**$ 12,500.00**	**$ 47,500.00**	**$ 2,500.00**	**$ -**
Salary & Related	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ 25,175.50	$ 12,324.50	$ 50,000.00	$ 12,500.00	$ 47,500.00	$ 2,500.00	$ -
Finance	**$ 65,042.33**	**$ 5,932.07**	**$ 91,711.76**	**$ 20,737.36**	**$ 90,206.00**	**$ 1,505.76**	**$ -**
Salary & Related	$ 49,137.16	$ 2,493.80	$ 64,724.23	$ 13,093.27	$ 67,474.00	$ 250.23	$ (3,000.00)
Contractual Services	$ 13,757.66	$ 2,710.85	$ 23,982.34	$ 7,513.83	$ 19,792.00	$ 1,190.34	$ 3,000.00
General Operating	$ 2,147.51	$ 727.42	$ 3,005.19	$ 130.26	$ 2,940.00	$ 65.19	$ -
Water Utility	**$ 764,690.45**	**$ 214,279.32**	**$ 1,151,015.65**	**$ 172,045.88**	**$ 1,113,086.00**	**$ 37,929.65**	**$ 0.00**
Salary & Related	$ 346,738.41	$ 40,359.31	$ 507,189.15	$ 120,091.43	$ 504,869.00	$ 2,320.15	$ 0.00
Contractual Services	$ 116,846.22	$ 60,884.71	$ 186,859.59	$ 9,128.66	$ 169,650.00	$ 17,209.59	$ -
General Operating	$ 299,920.50	$ 112,970.62	$ 451,966.91	$ 39,075.79	$ 433,567.00	$ 18,399.91	$ -
Capital Outlay	$ 1,185.32	$ 64.68	$ 5,000.00	$ 3,750.00	$ 5,000.00	$ -	$ -
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total	**$ 990,602.42**	**$ 251,225.76**	**$ 1,517,928.79**	**$ 276,100.61**	**$ 1,468,487.00**	**$ 49,441.79**	**$ 0.00**

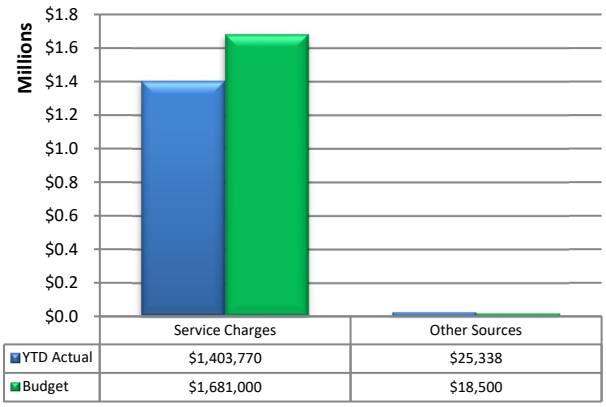
Sewer Operations Fund (651)

Revenue – The Sewer Operations fund's primary revenue sources are charges for service and other sources, and the fund has a 2022 revenue budget of approximately $1.70 million. On a year to-date basis, the fund has been credited with total revenue of approximately $1.43 million, which represents 84.09% of budget. The total is up by $68.3 thousand (5.02%) from the same ten-month period in 2021.

Sewer Fund Revenue Budget by Source



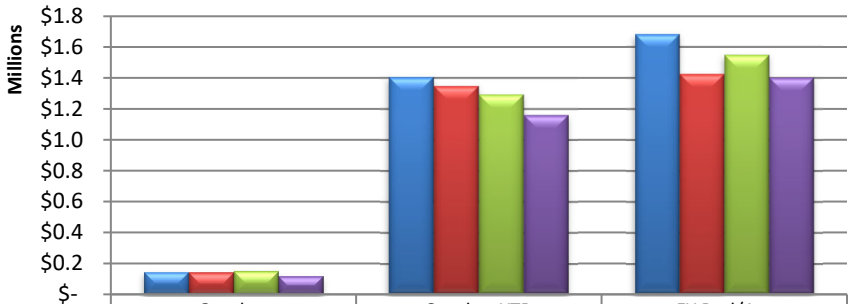
Sewer Fund Revenue Budget vs YTD Actual



	Service Charges	Other Sources
YTD Actual	$1,403,770	$25,338
Budget	$1,681,000	$18,500

Charges for service represent the primary revenue category in this fund and have a 2022 budget of approximately $1.68 million (98.91% of budget). Year to-date revenues credited to the fund are approximately $1.40 million, or 83.51% of budget. In comparison, collections for the same ten-month period in 2021 were $1.35 million, an increase of $57.5 thousand (4.27%) in 2022 over 2021 collections.

Usage Fee Collections - Sewer Fund



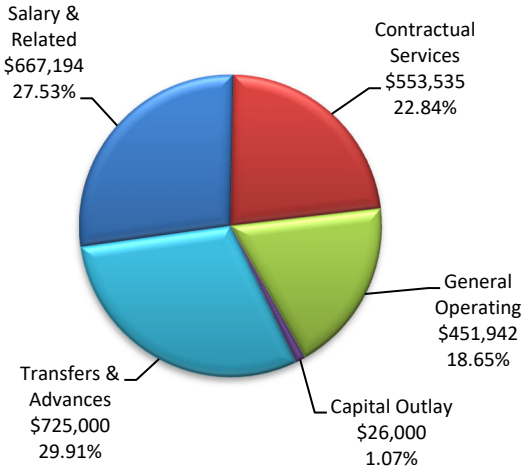
	October	October YTD	FY Bud/Act
FY 2022	$144,261	$1,403,770	$1,681,000
FY 2021	$141,200	$1,346,292	$1,424,014
FY 2020	$148,921	$1,291,735	$1,546,967
FY 2019	$117,245	$1,159,239	$1,400,892

The other revenue category, Other Sources, has a 2022 budget of $18.5 thousand. These revenues can vary widely and are not material to the total. To date, the city has received $25.3 thousand, which is $10.8 thousand (74.17%) higher than FY 2021. The revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges.

Expenditures – The Sewer Operations fund has a total appropriated expenditure budget for 2022 of approximately $2.42 million. Total spending through October 31 was approximately $1.74 million, or 71.94% of budget. This amount is overstated, however, due to interfund transfers of $725.0 thousand being processed in 2022. Excluding these transfers from the calculation results in spending equal to 59.96% of budget. Including encumbrances (e.g., purchase orders) of $272.9 thousand in the total results in total

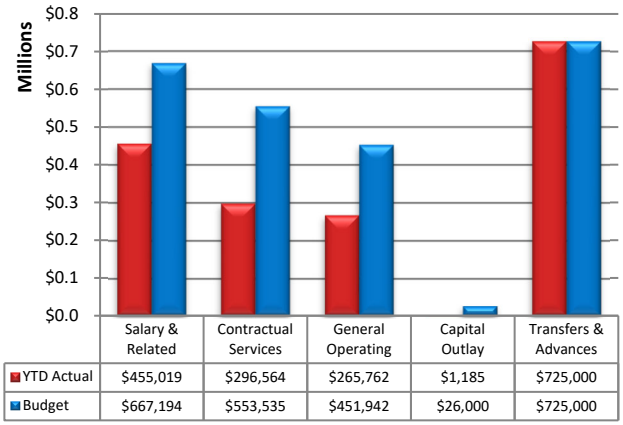
committed spending equal to 76.03% of budget. Compared to the same ten-month period in 2021 (and excluding transfers), the total is up by $32.8 thousand (3.33%) and is due primarily to increased spending in the General Operating budget category; partially offset by decreased spending in the Salary & Related, Contractual Services and Capital Outlay budget categories.

Sewer Fund Expense Budget by Category



Sewer Fund Spending Budget vs YTD Actual

(excludes encumbrances)



	Salary & Related	Contractual Services	General Operating	Capital Outlay	Transfers & Advances
YTD Actual	$455,019	$296,564	$265,762	$1,185	$725,000
Budget	$667,194	$553,535	$451,942	$26,000	$725,000

For 2022, the largest expense budget category (other than Transfers & Advances) for the Sewer fund is salaries, wages and other employee-related costs with a budget of $667.2 thousand, or 27.53% of the total fund budget. Spending through October 31 was $455.0 thousand, or 68.20% of budget. The positive budget variance ($101.0 thousand below budget) is primarily the result of the reduced funding of employee HRA accounts in 2022 and open positions. Spending in this category is down by $12.4 thousand (2.65%) from the level in 2021 and is primarily the result of decreased wages and employee HRA funding.

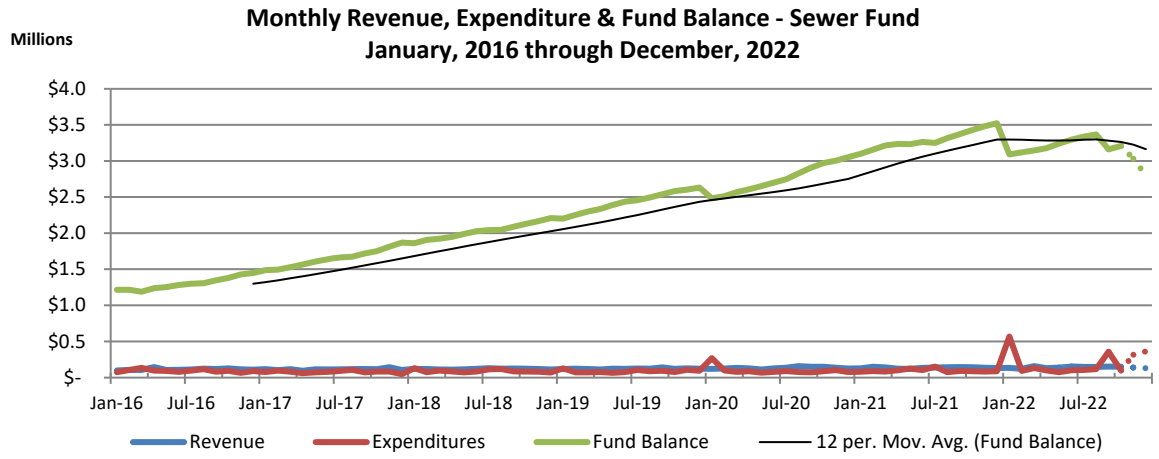
Contractual Services is the next major expense category in the Sewer fund. The 2022 budget in this category is $553.5 thousand (22.84% of budget) and provides for non-employee personal services. Spending through October 31 is $296.6 thousand (53.58% of budget). Including encumbrances (e.g. purchase orders) in the total, results in a finding that 77.46% 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 2021 to ensure that spending remained within the approved budget and will continue to do so in 2022.

General operating expenditures represent another major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2022 budget of $451.9 thousand, or 18.65% of the fund budget. Spending through October 31 was $265.8 thousand, or 58.80% of budget. Including encumbrances (e.g., purchase orders) of $68.4 thousand in the total results in a spending ratio of 73.93% of budget. Many of these 2022 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances. Compared to the same ten-month period in 2021, spending in this category is up by $111.5 thousand, or 72.26%.

The approved 2022 budget included total interfund transfers of $725.0 thousand. Of that total, $475,000 was transferred 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 was a significant change as there weren't any authorized interfund transfers in 2016 through 2019 for debt service funding support. The remaining $250,000 in transfers was transferred to the Sewer OPWC fund during the month of September for local match funding.

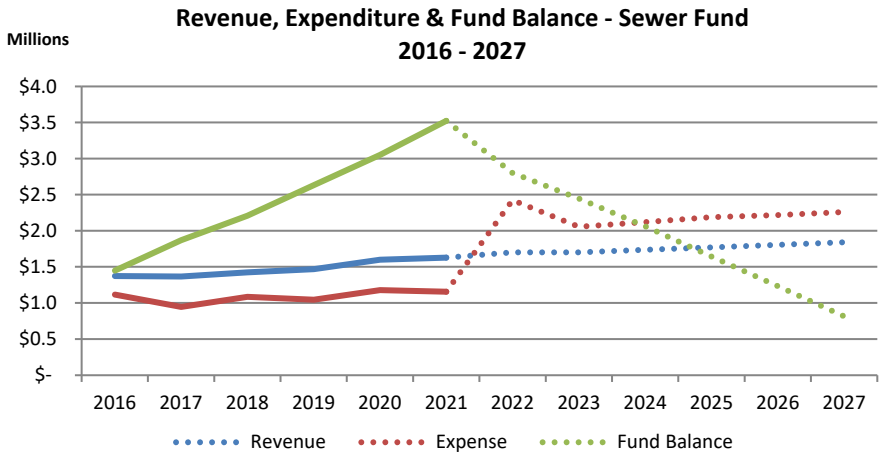
Fund Balance – The Sewer Operations fund is the primary operating account for the city from which expenses associated with the operation of the city's wastewater treatment operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used 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 2016. 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 2021 with an unencumbered fund balance of $3.38 million, which was $653.2 thousand (23.96%) higher than year-end 2020 and was equal to 126.6% of FY 2021 spending (including carry over encumbrances). The fund ended 2020 with an unencumbered fund balance of $2.73 million, an increase of $310.1 thousand (12.84%) from 2019. In contrast, the FY 2022 budget is projected to decline by $724.2 thousand (20.55%) to a year-end fund balance of $2.80 million, which equates to a reserve ratio equal to 115.53% of expenditures.

As you can see from the chart above, the balance in the Sewer Operations fund has been increasing consistently from 2016 through 2021. Revenues have tracked 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 2027 with a fund balance of $814.1 thousand, or a ratio of 36.02%. This chart has been updated with the proposed 2023 budget data through 2027.

CITY OF PATASKALA, OHIO
OCTOBER 2022 YTD ANALYSIS - Sewer Fund (651)

		YTD 2022	2022 Budget	YTD Uncollected Balance	% Collected	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2022 H/(L) YTD 2021	% H/(L)
Beginning Fund Balance		**$ 3,524,165**	**$ 3,524,165**			**$ 3,052,280**	**$ 3,052,280**				
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	1,403,770	1,681,000	277,230	83.51%	1,346,292	1,617,000	270,708	83.26%	57,478	4.27%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service		**$ 1,403,770**	**$ 1,681,000**	**$ 277,230**	**83.51%**	**$ 1,346,292**	**$ 1,617,000**	**$ 270,708**	**83.26%**	**$ 57,478**	**4.27%**
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	$ 23,476	$ 16,000	$ (7,476)	146.73%	$ 14,134	$ 17,500	$ 3,366	80.77%	$ 9,342	66.09%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	1,862	2,500	638	74.46%	413	12,500	12,087	3.31%	1,448	350.59%
Total Other Sources		**$ 25,338**	**$ 18,500**	**$ (6,838)**	**136.96%**	**$ 14,547**	**$ 30,000**	**$ 15,453**	**48.49%**	**$ 10,790**	**74.17%**
Interfund Transfers	Transfers & Advances In	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	$ -	0.00%
Total Transfers		**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**0.00%**
Grand Total Revenue		**$ 1,429,108**	**$ 1,699,500**	**$ 270,392**	**84.09%**	**$ 1,360,840**	**$ 1,647,000**	**$ 286,160**	**82.63%**	**$ 68,269**	**5.02%**
Adjustments:											
- Elim impact of Interfund transfers/advances		$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue		**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**0.00%**
Adjusted Grand Total Revenue		**$ 1,429,108**	**$ 1,699,500**	**$ 270,392**	**84.09%**	**$ 1,360,840**	**$ 1,647,000**	**$ 286,160**	**82.63%**	**$ 68,269**	**5.02%**

EXPENDITURE & ENCUMBRANCES	YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
Salary & Related	$ 455,019	$ 667,194	$ 212,175	31.80%	$ 53,266	$ 158,909	23.82%	$ 467,420	$ (12,401)	-2.65%
Contractual Services	296,564	553,535	256,971	46.42%	132,218	124,754	22.54%	332,836	(36,272)	-10.90%
General Operating	265,762	451,942	186,181	41.20%	68,378	117,803	26.07%	154,279	111,482	72.26%
Capital Outlay	1,185	26,000	24,815	95.44%	19,065	5,750	22.12%	31,159	(29,973)	-96.20%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	725,000	725,000	-	0.00%	-	-	0.00%	-	725,000	100.00%
Grand Total Expenditures	**$ 1,743,529**	**$ 2,423,671**	**$ 680,142**	**28.06%**	**$ 272,925**	**$ 407,216**	**16.80%**	**$ 985,693**	**$ 757,836**	**76.88%**
Adjustments:										
- Interfund transfers & advances	$ (725,000)	$ (725,000)	$ -	0.00%	$ -	$ -	0.00%	$ -	$ (725,000)	100.00%
Total Adjustments	**$ (725,000)**	**$ (725,000)**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ (725,000)**	**100.00%**
Adjusted Grand Total Expenditures	**$ 1,018,529**	**$ 1,698,671**	**$ 680,142**	**40.04%**	**$ 272,925**	**$ 407,216**	**23.97%**	**$ 985,693**	**$ 32,836**	**3.33%**
Ending Fund Balance (based on non-adjusted expenditures)	**$ 3,209,744**	**$ 2,799,995**			**$ 2,936,819**			**$ 3,427,427**	**$ (217,682)**	**-6.35%**
		115.53%								

CITY OF PATASKALA, OHIO
2022 REVENUE BUDGET ANALYSIS - Sewer Operations Fund (651)
THROUGH OCTOBER 31, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	**$ 1,429,108.31**	**$ 1,699,500.00**	**$ 270,391.69**	**$ 1,709,250.00**	**$ (9,750.00)**
Charges for Service	**$ 1,403,770.49**	**$ 1,681,000.00**	**$ 277,229.51**	**$ 1,681,000.00**	**$ -**
Utility	$ 1,403,770.49	$ 1,681,000.00	$ 277,229.51	$ 1,681,000.00	$ -
Miscellaneous Revenue	**$ 25,337.82**	**$ 18,500.00**	**$ (6,837.82)**	**$ 28,250.00**	**$ (9,750.00)**
Investment Income	$ 23,476.30	$ 16,000.00	$ (7,476.30)	$ 15,750.00	$ 250.00
Other Miscellaneous Revenue	$ 1,861.52	$ 2,500.00	$ 638.48	$ 12,500.00	$ (10,000.00)
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -
Grand Total	**$ 1,429,108.31**	**$ 1,699,500.00**	**$ 270,391.69**	**$ 1,709,250.00**	**$ (9,750.00)**

CITY OF PATASKALA, OHIO
2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH OCTOBER 31, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	**$ 1,743,529.26**	**$ 272,925.41**	**$ 2,423,670.90**	**$ 407,216.23**	**$ 2,326,506.00**	**$ 97,164.90**	**$ 0.00**
General Government	**$ 129,462.77**	**$ 18,489.85**	**$ 228,681.38**	**$ 80,728.76**	**$ 222,695.00**	**$ 5,986.38**	**$ -**
Salary & Related	$ 62,093.10	$ 7,837.83	$ 95,115.13	$ 25,184.20	$ 105,080.00	$ 35.13	$ (10,000.00)
Contractual Services	$ 67,369.67	$ 10,332.02	$ 120,746.25	$ 43,044.56	$ 105,115.00	$ 5,631.25	$ 10,000.00
General Operating	$ -	$ 320.00	$ 12,820.00	$ 12,500.00	$ 12,500.00	$ 320.00	$ -
Court & Legal	**$ 25,175.50**	**$ 12,324.50**	**$ 50,000.00**	**$ 12,500.00**	**$ 47,500.00**	**$ 2,500.00**	**$ -**
Salary & Related	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ 25,175.50	$ 12,324.50	$ 50,000.00	$ 12,500.00	$ 47,500.00	$ 2,500.00	$ -
Finance	**$ 65,675.65**	**$ 5,932.11**	**$ 93,635.78**	**$ 22,028.02**	**$ 92,130.00**	**$ 1,505.78**	**$ -**
Salary & Related	$ 49,136.64	$ 2,493.80	$ 64,724.23	$ 13,093.79	$ 67,474.00	$ 250.23	$ (3,000.00)
Contractual Services	$ 15,281.53	$ 2,710.89	$ 25,906.35	$ 7,913.93	$ 21,716.00	$ 1,190.35	$ 3,000.00
General Operating	$ 1,257.48	$ 727.42	$ 3,005.20	$ 1,020.30	$ 2,940.00	$ 65.20	$ -
Sewer Utility	**$ 798,215.34**	**$ 236,178.95**	**$ 1,326,353.74**	**$ 291,959.45**	**$ 1,239,181.00**	**$ 87,172.74**	**$ 0.00**
Salary & Related	$ 343,789.10	$ 42,934.01	$ 507,354.15	$ 120,631.04	$ 504,869.00	$ 2,485.15	$ 0.00
Contractual Services	$ 188,736.87	$ 106,850.11	$ 356,882.30	$ 61,295.32	$ 328,150.00	$ 28,732.30	$ -
General Operating	$ 264,504.04	$ 67,330.16	$ 436,117.29	$ 104,283.09	$ 380,162.00	$ 55,955.29	$ -
Capital Outlay	$ 1,185.33	$ 19,064.67	$ 26,000.00	$ 5,750.00	$ 26,000.00	$ -	$ -
Transfers & Advances	**$ 725,000.00**	**$ -**	**$ 725,000.00**	**$ -**	**$ 725,000.00**	**$ -**	**$ -**
Transfers & Advances	$ 725,000.00	$ -	$ 725,000.00	$ -	$ 725,000.00	$ -	$ -
Grand Total	**$ 1,743,529.26**	**$ 272,925.41**	**$ 2,423,670.90**	**$ 407,216.23**	**$ 2,326,506.00**	**$ 97,164.90**	**$ 0.00**

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CITY OF PATASKALA, OHIO
SUMMARY OF INVESTMENTS
AS OF OCTOBER 01, 2022

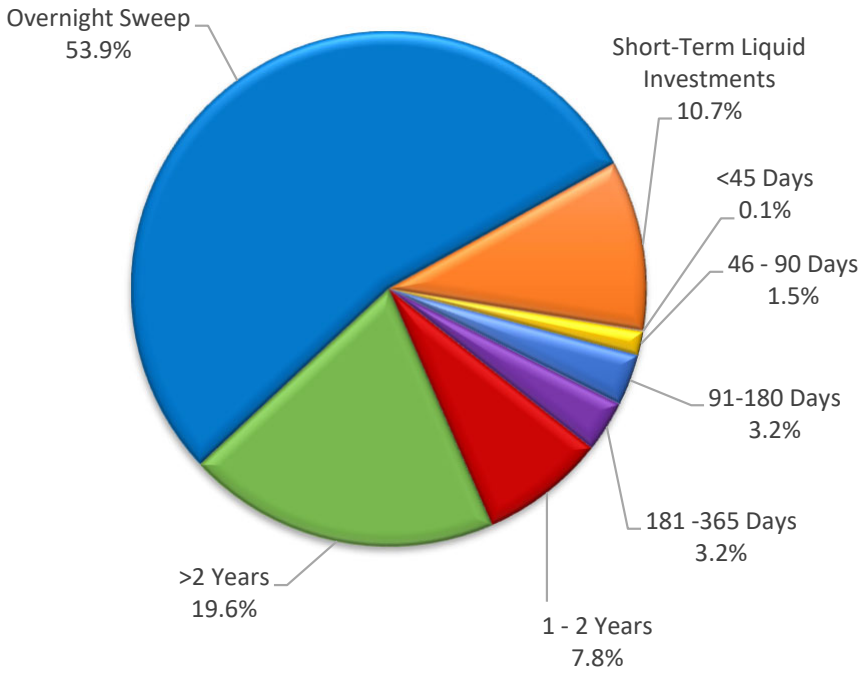
Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
Certificates of Deposit				
Bank CD	$ 9,448,751.54	$ 10,122,631.54	$ (673,880.00)	1.208%
Non-Bank CD	1,188,204.92	1,226,848.19	(38,643.27)	2.042%
Total Certificates of Deposit	**$ 10,636,956.46**	**$ 11,349,479.73**	**$ (712,523.27)**	**1.299%**
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	435,802.55	494,044.50	(58,241.95)	0.000%
FFCB	-	-	-	0.000%
Total GSE	**$ 435,802.55**	**$ 494,044.50**	**$ (58,241.95)**	**0.000%**
Other Investments:				
Park National Bank Sweep	$ 16,791,135.14	$ 16,791,135.14	$ -	1.365%
STAR Ohio	3,304,924.52	3,304,924.52	-	3.020%
Raymond James Money Market	21,340.66	21,340.66	-	0.200%
Total Other	**$ 20,117,400.32**	**$ 20,117,400.32**	**$ -**	**1.636%**
Total Investment Portfolio	**$ 31,190,159.33**	**$ 31,960,924.55**	**$ (770,765.22)**	**1.491%**

Investments by Institution:

STAR Ohio	$ 3,304,924.52	$ 3,304,924.52	$ -
Park National Bank	16,791,135.14	16,791,135.14	-
Raymond James	11,094,099.67	11,864,864.89	(770,765.22)
Total Investment Portfolio	**$ 31,190,159.33**	**$ 31,960,924.55**	**$ (770,765.22)**

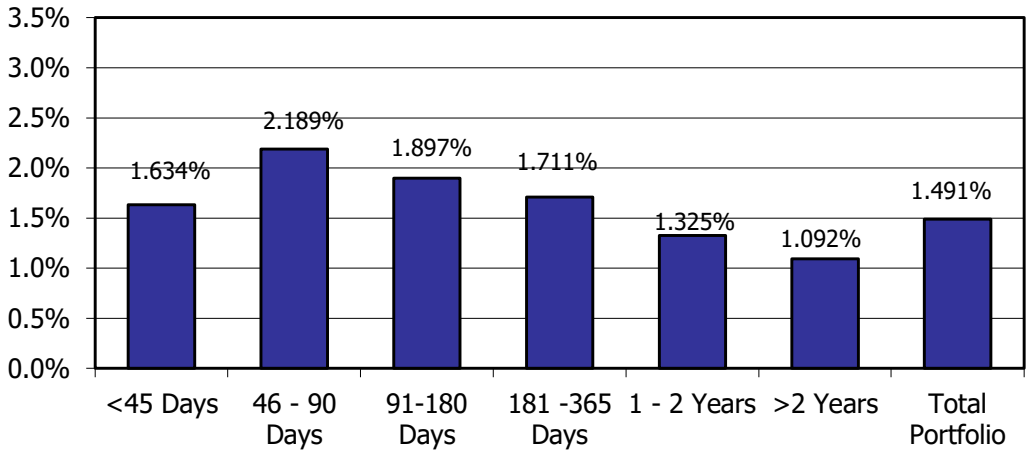
CITY OF PATASKALA, OHIO
INVESTMENT PORTFOLIO ANALYSIS
For the Period Ended October 01, 2022

Investment Maturity Composition



Weighted Avg Yield by Maturity

(includes cash & STAR Ohio)



MDL: 28852868620221031H00000N00001
28852868

September 30 to October 31, 2022

RAYMOND JAMES®

City of Pataskala Account Summary

Brokerage

Account No. [redacted] **Closing Value $11,094,099.67**

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

Account Purpose

Wealth Preservation with a conservative risk tolerance and a time horizon less than 5 years.

Activity

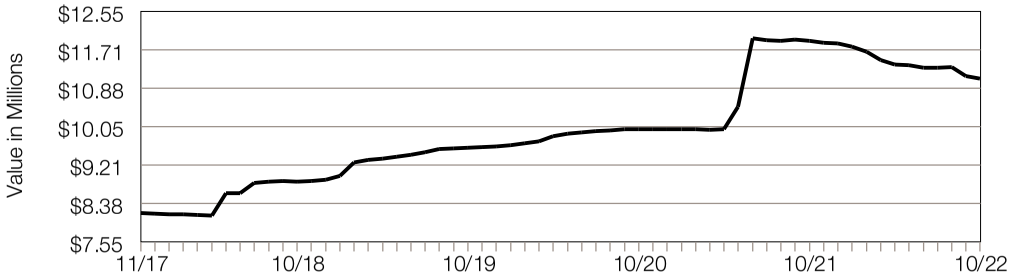
		This Statement		Year to Date
Beginning Balance	**$**	**11,155,964.75**	**$**	**11,859,728.80**
Deposits	$	0.00	$	0.00
Income	$	10,961.07	$	122,764.48
Withdrawals	$	0.00	$	0.00
Expenses	$	0.00	$	0.00
Change in Value	$	(72,826.15)	$	(888,393.61)
Ending Balance	**$**	**11,094,099.67**	**$**	**11,094,099.67**

Dollar-Weighted Performance

See Understanding Your Statement for important information about these calculations.

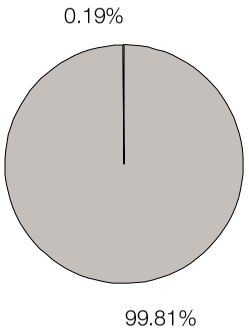
Performance Inception 08/23/13	YTD	2021	2020
	(6.47)%	(1.16)%	3.76%

Value Over Time



Asset Allocation Analysis

		Value	Percentage
US Equities	$	-	-
Non-US Equities	$	-	-
Fixed Income	$	11,072,759.01	99.81%
Real Estate & Tangibles	$	-	-
Alternative Investments	$	-	-
Non-classified	$	-	-
Cash & Cash Alternatives	$	21,340.66	0.19%



Morningstar asset allocation information is as of 10/28/2022 (mutual funds & annuities) and 10/19/2022 (529s).

Cash & Cash Alternatives

Raymond James Bank Deposit Program ⌖

Description (Symbol)	Value	Estimated Income Yield	Estimated Annual Income
Raymond James Bank Deposit Program ⌖ - Selected Sweep Option		0.20%	$42.68
JPMorgan Chase Bank NA	$21,340.66		
Raymond James Bank Deposit Program Total	**$21,340.66**		**$42.68**

Your bank priority state: OH

Participating banks you declined: West Bank, Truist Bank, Goldman Sachs Bank USA, Raymond James Bank, First Mid Bank and Trust NA, Citibank NA, Tristate Capital Bank, The Bank of East Asia Ltd, Extraco Banks NA, Synchrony Bank, Amarillo National Bank, Cadence Bank NA, CIBC Bank USA, Bank of Baroda, Bank of India, American Express National B, Umpqua Bank, BankUnited, NexBank, HSBC Bank USA NA, INTRUST Bank NA, Metro City Bank and Forbright Bank

Participating banks recently added: Webster Bank 08/31/2022; UBS Bank USA 08/01/2022

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

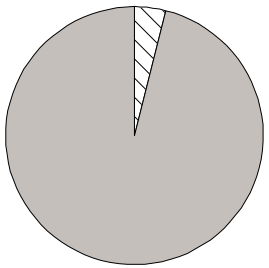
Estimated Income Yield for RJBDP was calculated as of 10/31/2022.

Cash & Cash Alternatives Total	**$21,340.66**		**$42.68**

Fixed Income ❖

Credit Quality Analysis

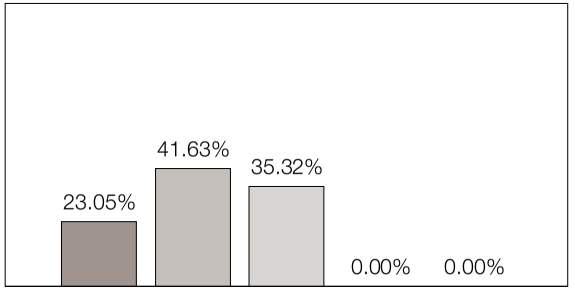
Lowest Available *		Current Period Value	Percentage Allocation
U.S. Treasury	$	0.00	0.00%
Agency/GSE Debt	$	435,802.55	3.94%
ABS/MBS/CMOs	$	0.00	0.00%
Certificates of Deposit (CDs)	$	10,636,956.46	96.06%
AAA	$	0.00	0.00%
AA	$	0.00	0.00%
A	$	0.00	0.00%
BAA	$	0.00	0.00%
Below Investment Grade	$	0.00	0.00%
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	$	2,552,697.87	23.05%
1 to < 3 yrs	$	4,609,672.04	41.63%
3 to < 7 yrs	$	3,910,389.10	35.32%
7 to < 14 yrs	$	0.00	0.00%
14 to > yrs	$	0.00	0.00%



Fixed Income (continued) ❖

Government Sponsored Enterprise Securities (GSE)

Description (CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FEDERAL HOME LOAN BANKS DEBENTURE .6500% DUE 01/28/2026 Callable 01/28/2023 @ 100.000 (3130AKRN8) **Debt Classification:** Senior Unsecured **Ratings Information: Moody's** Long Term Rating: Aaa **S&P** Long Term Rating: AA+, Long Term Outlook: Stable	$245,000.00	$1,592.50	05/26/2021	$87.899	**$215,352.55**	$406.97	$244,044.50 $(28,691.95)	$244,044.50 $(28,691.95) [A]
FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN .6000% DUE 05/27/2026 Callable 11/27/2022 @ 100.000 (3130AML42) **Step Schedule:** 1.200% on May 27, 2023 **Debt Classification:** Senior Unsecured **Ratings Information: Moody's** Long Term Rating: Aaa **S&P** Long Term Rating: AA+, Long Term Outlook: Stable	$250,000.00	$1,500.00	05/26/2021	$88.180	**$220,450.00**	$637.50	$250,000.00 $(29,550.00)	$250,000.00 $(29,550.00) [A]
Government Sponsored Enterprise Securities (GSE) Total	$495,000.00	$3,092.50			**$435,802.55**	$1,044.47	$494,044.50 $(58,241.95)	$494,044.50 $(58,241.95)

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

Certificates of Deposit (CDs)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 12/09/22 3.0500% DUE 06/09/2026 Callable 12/09/2022 @ 100.000 (02007GSK0) **Ratings Information:** Not Rated	$100,000.00	$3,050.00	06/07/2022	$94.277	**$94,277.00**	$1,203.29	$100,000.00 $(5,723.00)	$100,000.00 $(5,723.00) [A]

Fixed Income (continued) ❖

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)	
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	$99.792	**$129,729.60**	$72.48	$130,000.00 $(270.40)	$130,000.00 $(270.40)	A
AMERICAN EXPRESS NATIONAL BANK SALT LAKE CITY, UT FDIC # 27471 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/07/2025 (02589ABA9) **Ratings Information:** Not Rated	$245,000.00	$3,797.50	04/01/2020	$92.757	**$227,254.65**	$249.70	$245,000.00 $(17,745.35)	$245,000.00 $(17,745.35)	A
BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 01/29/23 .5500% DUE 07/29/2024 Callable 01/29/2023 @ 100.000 (05600XAN0) **Ratings Information:** Not Rated	$245,000.00	$1,347.50	08/03/2020	$92.949	**$227,725.05**		$244,999.76 $(17,274.71)	$244,999.76 $(17,274.71)	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	$96.720	**$48,360.00**	$29.18	$50,000.00 $(1,640.00)	$50,000.00 $(1,640.00)	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	$92.056	**$225,537.20**	$139.62	$245,000.00 $(19,462.80)	$245,000.00 $(19,462.80)	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)
BANK OZK LITTLE ROCK, AR FDIC # 110 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 03/30/2026 (06417NC50) **Ratings Information:** Not Rated	$245,000.00	$1,347.50	09/28/2021	$86.691	**$212,392.95**		$245,000.00 $(32,607.05)	$245,000.00 A $(32,607.05)
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	$91.318	**$223,729.10**		$245,000.00 $(21,270.90)	$245,000.00 A $(21,270.90)
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/14/22 .9500% DUE 04/14/2026 Callable 11/14/2022 @ 100.000 (066519QV4) **Ratings Information:** Not Rated	$245,000.00	$2,327.50	04/12/2021	$87.815	**$215,146.75**	$108.40	$245,000.00 $(29,853.25)	$245,000.00 A $(29,853.25)
BEAL BANK SSB PLANO, TX FDIC # 32574 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2500% DUE 03/24/2027 (07371AH22) **Ratings Information:** Not Rated	$245,000.00	$5,512.50	03/23/2022	$89.824	**$220,068.80**	$468.18	$245,000.00 $(24,931.20)	$245,000.00 A $(24,931.20)
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	$99.585	**$243,983.25**	$883.34	$245,000.00 $(1,016.75)	$245,000.00 A $(1,016.75)
BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4) **Ratings Information:** Not Rated	$245,000.00	$1,347.50	05/26/2021	$87.895	**$215,342.75**	$84.91	$245,000.00 $(29,657.25)	$245,000.00 A $(29,657.25)

Fixed Income (continued) ❖

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)	
CAPITAL ONE BANK, NA MCLEAN, VA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1500% DUE 06/08/2027 (14042RRV5) **Ratings Information:** Not Rated	$45,000.00	$1,417.50	06/06/2022	$93.075	**$41,883.75**	$563.12	$45,000.00 $(3,116.25)	$45,000.00 $(3,116.25)	A
CAPITAL ONE BANK, NA MCLEAN, VA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 4.3000% DUE 09/30/2027 (14042RUR0) **Ratings Information:** Not Rated	$160,000.00	$6,880.00	09/28/2022	$97.620	**$156,192.00**	$584.33	$160,000.00 $(3,808.00)	$160,000.00 $(3,808.00)	A
CAPITAL ONE BANK (USA) NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 03/16/2027 (14042TEP8) **Ratings Information:** Not Rated	$105,000.00	$2,100.00	03/11/2022	$88.907	**$93,352.35**	$258.90	$105,000.00 $(11,647.65)	$105,000.00 $(11,647.65)	A
CAPITAL ONE BANK (USA) NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1500% DUE 06/08/2027 (14042TGQ4) **Ratings Information:** Not Rated	$140,000.00	$4,410.00	06/06/2022	$93.075	**$130,305.00**	$1,751.92	$140,000.00 $(9,695.00)	$140,000.00 $(9,695.00)	A
CFBANK FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3) **Ratings Information:** Not Rated	$50,000.00	$1,400.00	03/07/2019	$97.597	**$48,798.50**	$61.37	$50,000.00 $(1,201.50)	$50,000.00 $(1,201.50)	A
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	$97.748	**$37,144.24**	$409.41	$40,905.57 $(3,761.33)	$39,156.23 $(2,011.99)	

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Fixed Income (continued) ❖

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.3500% DUE 11/09/2022 (17312QV48) **Ratings Information:** Not Rated	$21,000.00	$703.50	03/20/2020	$100.002	**$21,000.42**	$337.29	$22,085.87 $(1,085.45)	$21,010.25 $(9.83)
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	$98.645	**$98,645.00**	$1,061.92	$106,082.70 $(7,437.70)	$101,948.94 $(3,303.94)
COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/04/22 .3500% DUE 09/04/2024 Callable 11/04/2022 @ 100.000 (20056QTY9) **Ratings Information:** Not Rated	$100,000.00	$350.00	08/25/2020	$92.343	**$92,343.00**	$25.89	$100,000.00 $(7,657.00)	$100,000.00 [A] $(7,657.00)
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	$98.893	**$58,346.87**	$320.70	$62,415.11 $(4,068.24)	$59,834.75 $(1,487.88)
CONTINENTAL BK SALT LAKE CITY, UT FDIC # 57571 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 02/27/2026 (211163MJ6) **Ratings Information:** Not Rated	$200,000.00	$1,100.00	08/20/2021	$87.044	**$174,088.00**		$200,000.00 $(25,912.00)	$200,000.00 [A] $(25,912.00)
DISCOVER BANK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.6500% DUE 01/31/2023 (254673LZ7) **Ratings Information:** Not Rated	$250,000.00	$6,625.00	02/12/2018	$99.718	**$249,295.00**	$1,669.86	$249,858.00 $(563.00)	$249,858.00 [A] $(563.00)

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)
EAGLEBANK BETHESDA, MD 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	$99.225	**$243,101.25**	$276.88	$247,048.10 $(3,946.85)	$245,246.58 $(2,145.33)
EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 06/17/2026 (301074ER7) **Ratings Information:** Not Rated	$245,000.00	$1,347.50	05/26/2021	$85.863	**$210,364.35**	$51.68	$245,000.00 $(34,635.65)	$245,000.00 [A] $(34,635.65)
FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 05/21/2026 (307811CQ0) **Ratings Information:** Not Rated	$100,000.00	$500.00	05/18/2021	$85.979	**$85,979.00**	$13.70	$100,000.00 $(14,021.00)	$100,000.00 [A] $(14,021.00)
FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/09/23 3.4500% DUE 03/09/2027 Callable 09/09/2023 @ 100.000 (307811EV7) **Ratings Information:** Not Rated	$130,000.00	$4,485.00	09/07/2022	$94.563	**$122,931.90**	$270.33	$130,000.00 $(7,068.10)	$130,000.00 [A] $(7,068.10)
FIRST BANK HAMILTON, NJ FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2) **Ratings Information:** Not Rated	$245,000.00	$1,225.00	06/07/2021	$85.762	**$210,116.90**	$67.12	$245,000.00 $(34,883.10)	$245,000.00 [A] $(34,883.10)

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)	
FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/30/22 .4000% DUE 09/30/2025 Callable 11/30/2022 @ 100.000 (319461DB2) **Ratings Information:** Not Rated	$245,000.00	$980.00	09/23/2020	$88.204	**$216,099.80**		$245,000.00 $(28,900.20)	$245,000.00 $(28,900.20)	A
1ST FNCL BANK USA FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7) **Ratings Information:** Not Rated	$100,000.00	$600.00	05/11/2020	$93.804	**$93,804.00**	$49.32	$100,000.00 $(6,196.00)	$100,000.00 $(6,196.00)	A
1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/12/22 3.4000% DUE 08/12/2027 Callable 11/12/2022 @ 100.000 (32022RSP3) **Ratings Information:** Not Rated	$50,000.00	$1,700.00	08/10/2022	$93.857	**$46,928.50**	$88.49	$50,000.00 $(3,071.50)	$50,000.00 $(3,071.50)	A
FIRST NATIONAL BANK AMER EAST LANSING, MI FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/25/22 .3500% DUE 09/25/2024 Callable 11/25/2022 @ 100.000 (32110YQR9) **Ratings Information:** Not Rated	$245,000.00	$857.50	09/23/2020	$92.093	**$225,627.85**	$14.09	$245,000.00 $(19,372.15)	$245,000.00 $(19,372.15)	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)	
FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/15/22 .6500% DUE 07/15/2025 Callable 11/15/2022 @ 100.000 (335857CB2) **Ratings Information:** Not Rated	$100,000.00	$650.00	06/29/2020	$89.639	**$89,639.00**	$28.49	$100,000.00 $(10,361.00)	$100,000.00 $(10,361.00)	A
1ST SOURCE BANK SOUTH BEND, IN FDIC # 9087 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.3500% DUE 06/03/2024 (33646CLZ5) **Ratings Information:** Not Rated	$245,000.00	$3,307.50	04/01/2020	$94.982	**$232,705.90**	$253.72	$245,000.00 $(12,294.10)	$245,000.00 $(12,294.10)	A
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	$90.553	**$221,854.85**	$832.33	$245,000.00 $(23,145.15)	$245,000.00 $(23,145.15)	A
FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6) **Ratings Information:** Not Rated	$245,000.00	$1,102.50	07/07/2021	$85.290	**$208,960.50**	$66.45	$245,000.00 $(36,039.50)	$245,000.00 $(36,039.50)	A
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	$99.949	**$249,872.50**	$2,663.01	$248,220.00 $1,652.50	$248,220.00 $1,652.50	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)	
INTERNATIONAL BANK CHICAGO CHICAGO, IL FDIC # 33708 CERTIFICATE OF DEPOSIT MONTHLY 3.4000% DUE 09/16/2024 (45906ADG9) **Ratings Information:** Not Rated	$125,000.00	$4,250.00	09/14/2022	$97.672	**$122,090.00**	$174.66	$125,000.00 $(2,910.00)	$125,000.00 $(2,910.00)	A
JONESBORO ST BANK JONESBORO, LA FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/29/22 .8000% DUE 05/29/2025 Callable 11/29/2022 @ 100.000 (48040PGX7) **Ratings Information:** Not Rated	$245,000.00	$1,960.00	05/27/2020	$90.467	**$221,644.15**		$245,000.00 $(23,355.85)	$245,000.00 $(23,355.85)	A
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 10/31/22 .5500% DUE 10/30/2025 Callable 10/31/2022 @ 100.000 (48128UPT0) **Ratings Information:** Not Rated	$155,000.00	$852.50	10/28/2020	$88.402	**$137,023.10**		$155,000.00 $(17,976.90)	$155,000.00 $(17,976.90)	A
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL MULTI STEP CALLABLE BEGINNING 12/15/22 .4000% DUE 12/15/2025 Callable 12/15/2022 @ 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	$88.396	**$83,976.20**	$143.67	$95,000.00 $(11,023.80)	$95,000.00 $(11,023.80)	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)	
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	$99.764	**$89,787.60**	$44.75	$90,000.00 $(212.40)	$90,000.00 $(212.40)	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	$97.117	**$126,252.10**	$192.33	$130,000.00 $(3,747.90)	$130,000.00 $(3,747.90)	A
LIVE OAK BKG CO 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	$96.143	**$110,564.45**	$155.96	$115,000.00 $(4,435.55)	$115,000.00 $(4,435.55)	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	$97.527	**$238,941.15**	$461.81	$245,000.00 $(6,058.85)	$245,000.00 $(6,058.85)	A
MALAGA BANK FSB PALOS VERDES, CA FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9) **Ratings Information:** Not Rated	$230,000.00	$1,495.00	05/26/2020	$90.114	**$207,262.20**	$12.29	$230,000.00 $(22,737.80)	$230,000.00 $(22,737.80)	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)
MERIDIAN BANK FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/21/22 .6500% DUE 05/21/2026 Callable 11/21/2022 @ 100.000 (58958PJA3) **Ratings Information:** Not Rated	$200,000.00	$1,300.00	05/19/2021	$86.472	**$172,944.00**	$35.62	$200,000.00 $(27,056.00)	$200,000.00 A $(27,056.00)
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	$98.078	**$19,615.60**	$130.36	$21,178.31 $(1,562.71)	$20,397.25 $(781.65)
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	$94.765	**$23,691.25**		$25,295.00 $(1,603.75)	$25,131.01 $(1,439.76)
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	$99.406	**$22,863.38**	$87.12	$23,122.02 $(258.64)	$23,012.27 $(148.89)
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	$92.742	**$111,290.40**	$112.11	$120,000.00 $(8,709.60)	$120,000.00 A $(8,709.60)

Fixed Income (continued) ❖

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 01/03/2023 (61760A5J4) **Ratings Information:** Not Rated	$100,000.00	$1,850.00	03/19/2020	$99.713	**$99,713.00**	$613.29	$101,052.60 $(1,339.60)	$100,066.96 $(353.96)
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	$97.295	**$141,077.75**	$1,988.29	$152,216.69 $(11,138.94)	$147,699.85 $(6,622.10)
NEW YORK COMMUNITY BANK FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3500% DUE 06/03/2024 (649447UP2) **Ratings Information:** Not Rated	$125,000.00	$437.50	06/01/2021	$93.481	**$116,851.25**	$179.79	$125,000.00 $(8,148.75)	$125,000.00 A $(8,148.75)
NEW YORK COMMUNITY BANK WESTBURY, NY FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .7000% DUE 07/01/2026 (649447UZ0) **Ratings Information:** Not Rated	$90,000.00	$630.00	06/22/2021	$86.340	**$77,706.00**	$212.30	$90,000.00 $(12,294.00)	$90,000.00 A $(12,294.00)
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	$96.587	**$82,098.95**	$1.75	$85,000.00 $(2,901.05)	$85,000.00 A $(2,901.05)

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)	
PATHFINDER BANK OSWEGO, NY FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/29/22 .5000% DUE 10/29/2025 Callable 11/29/2022 @ 100.000 (70320KAS0) **Ratings Information:** Not Rated	$100,000.00	$500.00	10/21/2020	$88.175	**$88,175.00**		$100,000.00 $(11,825.00)	$100,000.00 $(11,825.00)	A
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	$89.236	**$218,628.20**	$46.99	$245,000.00 $(26,371.80)	$245,000.00 $(26,371.80)	A
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	$95.364	**$233,641.80**	$926.30	$245,000.00 $(11,358.20)	$245,000.00 $(11,358.20)	A
SANDY SPRING BANK FDIC # 4865 CERTIFICATE OF DEPOSIT PAYS AT MATURITY 4.1000% DUE 10/05/2023 (800364EK3) **Ratings Information:** Not Rated	$150,000.00	$6,150.00	09/28/2022	$99.621	**$149,431.50**	$438.08	$150,000.00 $(568.50)	$150,000.00 $(568.50)	A
SPRING BANK BRONX, NY FDIC # 58668 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 03/25/2026 (849430BP7) **Ratings Information:** Not Rated	$245,000.00	$1,225.00	06/08/2021	$86.588	**$212,140.60**	$20.14	$245,000.00 $(32,859.40)	$245,000.00 $(32,859.40)	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)
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	$97.570	**$239,046.50**	$476.24	$245,000.00 $(5,953.50)	$245,000.00 $(5,953.50) A
SYNCHRONY BANK DRAPER, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6500% DUE 09/24/2024 (87165EUL9) **Ratings Information:** Not Rated	$245,000.00	$1,592.50	09/22/2021	$92.716	**$227,154.20**	$161.43	$245,000.00 $(17,845.80)	$245,000.00 $(17,845.80) A
TCM BK NA TAMPA, FL FDIC # 34535 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/15/22 .8500% DUE 11/14/2025 Callable 11/15/2022 @ 100.000 (872308FE6) **Ratings Information:** Not Rated	$105,000.00	$892.50	11/04/2021	$88.994	**$93,443.70**	$39.12	$105,000.00 $(11,556.30)	$105,000.00 $(11,556.30) 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	$99.056	**$143,631.20**	$101.30	$145,000.00 $(1,368.80)	$145,000.00 $(1,368.80) A
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/08/22 .7000% DUE 06/07/2024 Callable 11/08/2022 @ 100.000 (88241THM5) **Ratings Information:** Not Rated	$245,000.00	$1,715.00	05/28/2020	$93.904	**$230,064.80**	$108.07	$245,000.00 $(14,935.20)	$245,000.00 $(14,935.20) 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)
UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9) **Ratings Information:** Not Rated	$245,000.00	$7,717.50	05/25/2018	$99.386	**$243,495.70**		$245,000.00 $(1,504.30)	$245,000.00 [A] $(1,504.30)
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	$87.465	**$100,584.75**	$170.14	$115,000.00 $(14,415.25)	$115,000.00 [A] $(14,415.25)
WASHINGTON STATE BANK FDIC # 214 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/19/22 .8500% DUE 10/19/2026 Callable 11/19/2022 @ 100.000 (93974LAC4) **Ratings Information:** Not Rated	$185,000.00	$1,572.50	10/14/2021	$85.642	**$158,437.70**	$51.70	$185,000.00 $(26,562.30)	$185,000.00 [A] $(26,562.30)
WELLS FARGO BANK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48) **Ratings Information:** Not Rated	$155,000.00	$4,262.50	05/01/2019	$97.265	**$150,760.75**	$326.98	$155,000.00 $(4,239.25)	$155,000.00 [A] $(4,239.25)
Certificates of Deposit (CDs) Total	$11,476,000.00	$159,810.00			**$10,636,956.46**	$22,372.01	$11,499,479.73 $(862,523.27)	$11,481,581.85 $(844,625.39)

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

Fixed Income Total	**$162,902.50**	**$11,072,759.01**	**$23,416.48**	

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

RAYMOND JAMES®

Your Portfolio (continued)

City of Pataskala Account No.

Portfolio Total	**$11,094,099.67**
Accrued Interest Total	**$23,416.48**
Portfolio Total with Accrued Interest	**$11,117,516.15**

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RAYMOND JAMES®

Your Activity

City of Pataskala Account No.

Activity Summary

Income

Type	This Statement	Year to Date
Interest - Taxable	$10,950.93	$122,725.06
Interest at RJ Bank Deposit Program	$10.14	$39.42
Total Income	**$10,961.07**	**$122,764.48**

Purchases

Type	This Statement	Year to Date
Purchases	$(150,000.00)	$(1,250,000.00)
Total Purchases	**$(150,000.00)**	**$(1,250,000.00)**

Sales / Redemptions

Type	This Statement	Year to Date
Redemptions	$0.00	$1,127,000.00
Total Sales/Redemptions	**$0.00**	**$1,127,000.00**

Activity Detail

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Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			Beginning Balance				$160,379.59	
10/03/2022	Income	Interest - Taxable	**1ST FNCL BANK USA FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)**			$49.32	$160,428.91	Paid on 100,000
10/03/2022	Income	Interest - Taxable	**1ST SOURCE BANK SOUTH BEND, IN FDIC # 9087 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.3500% DUE 06/03/2024 (33646CLZ5)**			$1,658.28	$162,087.19	Paid on 245,000
10/03/2022	Income	Interest - Taxable	**LIVE OAK BKG CO FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)**			$155.96	$162,243.15	Paid on 115,000
10/03/2022	Income	Interest - Taxable	**LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)**			$192.33	$162,435.48	Paid on 130,000
10/03/2022	Income	Interest - Taxable	**WELLS FARGO BANK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)**			$350.34	$162,785.82	Paid on 155,000

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
10/04/2022	Income	Interest - Taxable	COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/04/22 .3500% DUE 09/04/2024 Callable 11/04/2022 @ 100.000 (20056QTY9)			$28.77	$162,814.59	Paid on 100,000
10/05/2022	Purchase	Purchase	SANDY SPRING BANK FDIC # 4865 CERTIFICATE OF DEPOSIT PAYS AT MATURITY 4.1000% DUE 10/05/2023 (800364EK3)	150,000.000	$100.000	$(150,000.00)	$12,814.59	
10/06/2022	Income	Interest - Taxable	EAGLEBANK BETHESDA, MD FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)			$332.26	$13,146.85	Paid on 245,000
10/07/2022	Income	Interest - Taxable	AMERICAN EXPRESS NATIONAL BANK SALT LAKE CITY, UT FDIC # 27471 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/07/2025 (02589ABA9)			$1,903.95	$15,050.80	Paid on 245,000
10/10/2022	Income	Interest - Taxable	BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)			$110.75	$15,161.55	Paid on 245,000
10/10/2022	Income	Interest - Taxable	FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)			$90.62	$15,252.17	Paid on 245,000
10/10/2022	Income	Interest - Taxable	MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/09/2025 (61690UWJ5)			$932.55	$16,184.72	Paid on 120,000
10/10/2022	Income	Interest - Taxable	FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/09/23 3.4500% DUE 03/09/2027 Callable 09/09/2023 @ 100.000 (307811EV7)			$368.63	$16,553.35	Paid on 130,000

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
10/10/2022	Income	Interest - Taxable	TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/08/22 .7000% DUE 06/07/2024 Callable 11/08/2022 @ 100.000 (88241THM5)			$140.96	$16,694.31	Paid on 245,000
10/11/2022	Income	Interest - Taxable	FIRST BANK HAMILTON, NJ FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)			$100.68	$16,794.99	Paid on 245,000
10/12/2022	Income	Interest - Taxable	1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/12/22 3.4000% DUE 08/12/2027 Callable 11/12/2022 @ 100.000 (32022RSP3)			$139.73	$16,934.72	Paid on 50,000
10/14/2022	Income	Interest - Taxable	BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/14/22 .9500% DUE 04/14/2026 Callable 11/14/2022 @ 100.000 (066519QV4)			$191.30	$17,126.02	Paid on 245,000
10/17/2022	Income	Interest - Taxable	CFBANK FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3)			$115.07	$17,241.09	Paid on 50,000
10/17/2022	Income	Interest - Taxable	BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5)			$261.78	$17,502.87	Paid on 245,000
10/17/2022	Income	Interest - Taxable	FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/15/22 .6500% DUE 07/15/2025 Callable 11/15/2022 @ 100.000 (335857CB2)			$53.42	$17,556.29	Paid on 100,000
10/17/2022	Income	Interest - Taxable	EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 06/17/2026 (301074ER7)			$110.75	$17,667.04	Paid on 245,000
10/17/2022	Income	Interest - Taxable	INTERNATIONAL BANK CHICAGO CHICAGO, IL FDIC # 33708 CERTIFICATE OF DEPOSIT MONTHLY 3.4000% DUE 09/16/2024 (45906ADG9)			$349.32	$18,016.36	Paid on 125,000

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
10/17/2022	Income	Interest - Taxable	TCM BK NA TAMPA, FL FDIC # 34535 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/15/22 .8500% DUE 11/14/2025 Callable 11/15/2022 @ 100.000 (872308FE6)			$73.36	$18,089.72	Paid on 105,000
10/17/2022	Income	Interest - Taxable	PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2)			$100.68	$18,190.40	Paid on 245,000
10/19/2022	Income	Interest - Taxable	WASHINGTON STATE BANK FDIC # 214 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/19/22 .8500% DUE 10/19/2026 Callable 11/19/2022 @ 100.000 (93974LAC4)			$129.25	$18,319.65	Paid on 185,000
10/20/2022	Income	Interest - Taxable	AMERANT BANK, NA CORAL GABLES, FL FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4)			$197.67	$18,517.32	Paid on 130,000
10/20/2022	Income	Interest - Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8)			$122.05	$18,639.37	Paid on 90,000
10/21/2022	Income	Interest - Taxable	MERIDIAN BANK FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/21/22 .6500% DUE 05/21/2026 Callable 11/21/2022 @ 100.000 (58958PJA3)			$106.85	$18,746.22	Paid on 200,000
10/21/2022	Income	Interest - Taxable	FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 05/21/2026 (307811CQ0)			$41.10	$18,787.32	Paid on 100,000
10/25/2022	Income	Interest - Taxable	SPRING BANK BRONX, NY FDIC # 58668 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 03/25/2026 (849430BP7)			$100.68	$18,888.00	Paid on 245,000
10/25/2022	Income	Interest - Taxable	FIRST NATIONAL BANK AMER EAST LANSING, MI FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/25/22 .3500% DUE 09/25/2024 Callable 11/25/2022 @ 100.000 (32110YQR9)			$70.48	$18,958.48	Paid on 245,000

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
10/28/2022	Income	Interest - Taxable	PARAGON NB FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3)			$17.46	$18,975.94	Paid on 85,000
10/28/2022	Income	Interest - Taxable	MALAGA BANK FSB PALOS VERDES, CA FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9)			$122.88	$19,098.82	Paid on 230,000
10/31/2022	Income	Interest - Taxable	BMO HARRIS BANK, NA CHICAGO, IL FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 01/29/23 .5500% DUE 07/29/2024 Callable 01/29/2023 @ 100.000 (05600XAN0)			$339.64	$19,438.46	Paid on 245,000
10/31/2022	Income	Interest - Taxable	BANK OZK LITTLE ROCK, AR FDIC # 110 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 03/30/2026 (06417NC50)			$110.75	$19,549.21	Paid on 245,000
10/31/2022	Income	Interest - Taxable	THE BANK OF PRINCETON FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3)			$100.68	$19,649.89	Paid on 245,000
10/31/2022	Income	Interest - Taxable	CONTINENTAL BK SALT LAKE CITY, UT FDIC # 57571 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 02/27/2026 (211163MJ6)			$90.41	$19,740.30	Paid on 200,000
10/31/2022	Income	Interest - Taxable	MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 10/31/2024 (61690UMT4)			$245.75	$19,986.05	Paid on 25,000
10/31/2022	Income	Interest - Taxable	UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9)			$634.31	$20,620.36	Paid on 245,000
10/31/2022	Income	Interest - Taxable	FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/30/22 .4000% DUE 09/30/2025 Callable 11/30/2022 @ 100.000 (319461DB2)			$80.55	$20,700.91	Paid on 245,000

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
10/31/2022	Income	Interest - Taxable	JONESBORO ST BANK JONESBORO, LA FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/29/22 .8000% DUE 05/29/2025 Callable 11/29/2022 @ 100.000 (48040PGX7)			$161.09	$20,862.00	Paid on 245,000
10/31/2022	Income	Interest - Taxable	PATHFINDER BANK OSWEGO, NY FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/29/22 .5000% DUE 10/29/2025 Callable 11/29/2022 @ 100.000 (70320KAS0)			$41.10	$20,903.10	Paid on 100,000
10/31/2022	Income	Interest - Taxable	JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 10/31/22 .5500% DUE 10/30/2025 Callable 10/31/2022 @ 100.000 (48128UPT0)			$427.42	$21,330.52	Paid on 155,000
10/31/2022	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program			$10.14	$21,340.66	

Future Payments

Future Interest Payments ◊

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
1ST FNCL BANK USA FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)		10/15/2022	11/01/2022	$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)		10/15/2022	11/01/2022	$198.74	1.80% coupon x 130,000.000 par value
LIVE OAK BKG CO FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)		10/15/2022	11/01/2022	$161.16	1.65% coupon x 115,000.000 par value
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.7500% DUE 05/02/2024 (61760AZR3)		10/16/2022	11/02/2022	$2,010.14	2.75% coupon x 145,000.000 par value

Future Payments (continued)

Future Interest Payments (continued) ◊

Description (Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
WELLS FARGO BANK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)	10/17/2022	11/03/2022	$362.02	2.75% coupon x 155,000.000 par value
COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/04/22 .3500% DUE 09/04/2024 Callable 11/04/2022 @ 100.000 (20056QTY9)	10/18/2022	11/04/2022	$29.73	0.35% coupon x 100,000.000 par value
EAGLEBANK BETHESDA, MD FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)	10/20/2022	11/06/2022	$343.34	1.65% coupon x 245,000.000 par value
BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)	10/22/2022	11/08/2022	$114.44	0.55% coupon x 245,000.000 par value
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/08/22 .7000% DUE 06/07/2024 Callable 11/08/2022 @ 100.000 (88241THM5)	10/22/2022	11/08/2022	$145.66	0.70% coupon x 245,000.000 par value
CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.3500% DUE 11/09/2022 (17312QV48)	10/23/2022	11/09/2022	$354.64	3.35% coupon x 21,000.000 par value
FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/09/23 3.4500% DUE 03/09/2027 Callable 09/09/2023 @ 100.000 (307811EV7)	10/23/2022	11/09/2022	$380.92	3.45% coupon x 130,000.000 par value
FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)	10/23/2022	11/09/2022	$93.64	0.45% coupon x 245,000.000 par value
FIRST BANK HAMILTON, NJ FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)	10/25/2022	11/11/2022	$104.04	0.50% coupon x 245,000.000 par value
1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/12/22 3.4000% DUE 08/12/2027 Callable 11/12/2022 @ 100.000 (32022RSP3)	10/26/2022	11/12/2022	$144.38	3.40% coupon x 50,000.000 par value
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/14/22 .9500% DUE 04/14/2026 Callable 11/14/2022 @ 100.000 (066519QV4)	10/28/2022	11/14/2022	$197.68	0.95% coupon x 245,000.000 par value
Future Interest Payments Total			$4,691.49	

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

STAR OHIO
State Treasury Asset Reserve of Ohio

P.O. Box 7177
Dublin, OH 43017

Account Statement
October 01, 2022 - October 31, 2022

ACCOUNT NUMBER

REGISTRATION

CITY of PATASKALA
GENERAL OPERATING
ATTN JAMES M NICHOLSON
621 W BROAD ST
SUITE 1D
PATASKALA, OH 43062

Return Service Requested

0000590-0000620 PDFE 001 ------ 468522

CITY OF PATASKALA
GENERAL OPERATING
ATTN JAMES M NICHOLSON
621 W BROAD ST
SUITE 1D
PATASKALA, OH 43062

Client Services

Call: 800-648-STAR (7827)

Visit our website: www.tos.ohio.gov/star-ohio

Funds Management
STAR Ohio
Columbus, OH 43260

Shareholder Message Center

STAR Ohio will be closed on Friday, November 11, 2022 in observance of Veterans Day and on Thursday, November 24, 2022 in observance of Thanksgiving Day. The market will close early on Friday, November 25,2022. The deadline for all transactions will be 1:00pm on this day.

To protect the security of your account, verbal confirmation from an Authorized Signer is required prior to processing requests for trades and/or account updates submitted electronically. We will reach out to you via phone to confirm, or you may contact us at (800) 648-STAR (7827) to validate your request.

Is the information on your STAR Ohio account up to date? If any updates need to be made to your account, or to verify the information currently on file, please contact STAR Ohio Client Services for assistance.

For questions or assistance, please contact STAR Ohio Client Services from 8:30am to 5:00pm Monday through Friday at 1-800-648-STAR (7827) or by emailing info@starohio.com.

ACCOUNT SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	1,084,030.530	$1.0000	$1,084,030.53

DISTRIBUTION SUMMARY

	YTD Earnings	Reinvestment Option
Funds	Income	Income
STAR Ohio	$11,170.56	Reinvest

TRANSACTIONS

STAR Ohio Account Number: **30 Day Yield = 3.02%**

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Value
	Beginning Shares Balance		**1,081,259.620**	**$1.00**		**$1,081,259.62**
10/31/2022	Income Dividend Reinvestment		2,770.910	$1.00	$2,770.91	1,084,030.53
	Closing Balance		**1,084,030.530**	**$1.00**		**$1,084,030.53**

STAR OHIO
State Treasury Asset Reserve of Ohio

P.O. Box 7177
Dublin, OH 43017

Account Statement
October 01, 2022 - October 31, 2022

ACCOUNT NUMBER

REGISTRATION

CITY of PATASKALA
UTILITY FUND
ATTN JAMES M NICHOLSON
621 W BROAD ST
SUITE 1D
PATASKALA, OH 43062

Return Service Requested

0000592-0000622 PDFE 001 ------ 468522

CITY OF PATASKALA
UTILITY FUND
ATTN JAMES M NICHOLSON
621 W BROAD ST
SUITE 1D
PATASKALA, OH 43062

Client Services

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Funds Management
STAR Ohio
Columbus, OH 43260

Shareholder Message Center

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ACCOUNT SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	1,381,806.130	$1.0000	$1,381,806.13

DISTRIBUTION SUMMARY

	YTD Earnings	Reinvestment Option
Funds	Income	Income
STAR Ohio	$14,254.24	Reinvest

TRANSACTIONS

STAR Ohio Account Number: **30 Day Yield = 3.02%**

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Value
	Beginning Shares Balance		**1,378,274.070**	**$1.00**		**$1,378,274.07**
10/31/2022	Income Dividend Reinvestment		3,532.060	$1.00	$3,532.06	1,381,806.13
	Closing Balance		**1,381,806.130**	**$1.00**		**$1,381,806.13**

STAR OHIO
State Treasury Asset Reserve of Ohio

P.O. Box 7177
Dublin, OH 43017

Account Statement
October 01, 2022 - October 31, 2022

ACCOUNT NUMBER

REGISTRATION

CITY of PATASKALA
LOCAL FISCAL RECOVERY FUND (ARPA)
ATTN JAMES NICHOLSON
621 W BROAD ST
SUITE 1D
PATASKALA, OH 43062

Return Service Requested

0000591-0000621 PDFE 001 ------ 468522

CITY OF PATASKALA
LOCAL FISCAL RECOVERY FUND (ARPA)
ATTN JAMES NICHOLSON
621 W BROAD ST
SUITE 1D
PATASKALA, OH 43062

Client Services
Call: 800-648-STAR (7827)

Visit our website: www.tos.ohio.gov/star-ohio

Funds Management
STAR Ohio
Columbus, OH 43260

Shareholder Message Center

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ACCOUNT SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	839,087.860	$1.0000	$839,087.86

DISTRIBUTION SUMMARY

	YTD Earnings	Reinvestment Option
Funds	Income	Income
STAR Ohio	$5,994.81	Reinvest

TRANSACTIONS

STAR Ohio Account Number: **30 Day Yield = 3.02%**

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Value
	Beginning Shares Balance		**836,943.050**	**$1.00**		**$836,943.05**
10/31/2022	Income Dividend Reinvestment		2,144.810	$1.00	$2,144.81	839,087.86
	Closing Balance		**839,087.860**	**$1.00**		**$839,087.86**

Realized Capital Gains & Losses ○

Summary of Gains & Losses

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

Park National Bank
PO Box 3500
Newark, OH 43058

Park NATIONAL BANK

Contact Us
888-289-0048
www.ParkNationalBank.com

City of Pataskala
621 Broad St SW Ste 2B
Pataskala, OH 430628119

Account
City of Pataskala

Date
10/31/2022

Page
1 of 5

IntraFi® Network Deposits℠ Monthly Statement

Demand or Savings Option (formerly known as ICS®)

The following information is a summary of activity in your account(s) for the month of October 2022 and the list of FDIC-insured institution(s) that hold your deposits as of the date indicated. These deposits have been placed by us, as your agent and custodian, in deposit accounts through IntraFi Network Deposits. Funds in your deposit accounts at the FDIC-insured institutions at which your funds have been placed will be "deposits," as defined by federal law.

Summary of Accounts

Account ID	Deposit Option	Interest Rate	Opening Balance	Ending Balance
*********746	Demand	1.386%	$7,736,167.90	$7,528,669.33
*********749	Demand	1.386%	8,770,066.01	9,259,048.03
TOTAL			**$16,506,233.91**	**$16,787,717.36**

CONTAINS CONFIDENTIAL INFORMATION

Network Deposits is a service mark, and IntraFi and ICS are registered service marks, of IntraFi Network LLC.

Member FDIC

DETAILED ACCOUNT OVERVIEW

Account ID: **********746
Account Title: City of Pataskala

Account Summary - Demand

Statement Period	10/1-10/31/2022	Average Daily Balance	$7,455,567.13
Previous Period Ending Balance	$7,736,167.90	Interest Rate at End of Statement Period	1.386%
Total Program Deposits	294,758.34	Statement Period Yield	1.35%
Total Program Withdrawals	(510,723.32)	YTD Interest Paid	26,821.82
Interest Capitalized	8,466.41		
Current Period Ending Balance	**$7,528,669.33**		

Account Transaction Detail

Date	Activity Type	Amount	Balance
10/03/2022	Withdrawal	($7,772.29)	$7,728,395.61
10/04/2022	Withdrawal	(394,480.01)	7,333,915.60
10/05/2022	Withdrawal	(5,504.37)	7,328,411.23
10/06/2022	Deposit	1,512.44	7,329,923.67
10/07/2022	Withdrawal	(37,579.76)	7,292,343.91
10/11/2022	Deposit	18,742.22	7,311,086.13
10/12/2022	Deposit	8,163.19	7,319,249.32
10/13/2022	Withdrawal	(940.59)	7,318,308.73
10/14/2022	Deposit	44,030.82	7,362,339.55
10/17/2022	Deposit	12,538.99	7,374,878.54
10/18/2022	Deposit	18,728.70	7,393,607.24
10/19/2022	Deposit	92,990.07	7,486,597.31
10/20/2022	Deposit	87,479.93	7,574,077.24
10/21/2022	Withdrawal	(24,898.15)	7,549,179.09
10/24/2022	Withdrawal	(16,385.65)	7,532,793.44
10/25/2022	Withdrawal	(6,123.90)	7,526,669.54
10/26/2022	Withdrawal	(2,253.50)	7,524,416.04
10/27/2022	Deposit	5,934.45	7,530,350.49
10/28/2022	Deposit	4,637.53	7,534,988.02
10/31/2022	Withdrawal	(14,785.10)	7,520,202.92
10/31/2022	Interest Capitalization	8,466.41	7,528,669.33

Summary of Balances as of October 31, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Bangor Savings Bank	Bangor, ME	18408	$69,715.18
Bank of Hope	Los Angeles, CA	26610	5.04
Bell Bank	Fargo, ND	19581	12.16
Busey Bank	Champaign, IL	16450	248,632.42
Cedar Rapids Bank and Trust Company	Cedar Rapids, IA	57244	248,632.42
Centennial Bank	Conway, AR	11241	248,632.42

CONTAINS CONFIDENTIAL INFORMATION

Network Deposits is a service mark, and IntraFi and ICS are registered service marks, of IntraFi Network LLC.

Member FDIC

DETAILED ACCOUNT OVERVIEW

Account ID: **********746
Account Title: City of Pataskala

Summary of Balances as of October 31, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
City National Bank of Florida	Miami, FL	20234	248,632.42
CrossFirst Bank	Leawood, KS	58648	248,620.27
Eastern Bank	Boston, MA	32773	248,632.42
F&M Trust Co of Chambersburg	Chambersburg, PA	8405	248,632.42
FVCbank	Fairfax, VA	58696	248,632.42
Farmers & Merchants Bank	Timberville, VA	8668	248,608.18
First Bank & Trust	Brookings, SD	3973	248,632.42
First Republic Bank	San Francisco, CA	59017	248,632.42
First Western Bank & Trust	Minot, ND	19123	248,632.42
Flushing Bank	Uniondale, NY	58564	3.94
Frandsen Bank & Trust	Lonsdale, MN	1399	248,632.42
Fulton Bank, N.A.	Lancaster, PA	7551	248,632.42
Gulf Coast Bank and Trust Company	New Orleans, LA	32974	248,632.42
INB	Springfield, IL	3664	248,632.42
IncredibleBank	Wausau, WI	19772	248,632.42
Independent Bank	Ionia, MI	27811	248,632.42
KeyBank National Association	Cleveland, OH	17534	248,629.22
Lakeland Bank	Newfoundland, NJ	19953	248,632.42
Metro City Bank	Doraville, GA	58181	3.81
MidFirst Bank	Oklahoma City, OK	4063	248,632.42
New York Community Bank	Westbury, NY	16022	248,581.39
Pacific Western Bank	Beverly Hills, CA	24045	248,504.71
River Bank & Trust	Prattville, AL	58255	15.87
Rockland Trust Company	Rockland, MA	9712	248,632.42
Seacoast National Bank	Stuart, FL	131	144.01
South State Bank, N.A.	Winter Haven, FL	33555	0.32
Southside Bank	Tyler, TX	18297	6.07
Stifel Bank	Clayton, MO	57358	248,632.42
TriState Capital Bank	Pittsburgh, PA	58457	248,628.93
Umpqua Bank	Roseburg, OR	17266	248,632.42
United Bank	Fairfax, VA	22858	248,632.42
Valley National Bank	Wayne, NJ	9396	12.15
Washington Federal Bank	Seattle, WA	28088	248,632.42
WesBanco Bank, Inc.	Wheeling, WV	803	248,632.42

CONTAINS CONFIDENTIAL INFORMATION

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Member FDIC

DETAILED ACCOUNT OVERVIEW

Account ID: ***********749**
Account Title: **City of Pataskala**

Account Summary - Demand

Statement Period	10/1-10/31/2022	Average Daily Balance	$9,217,993.66
Previous Period Ending Balance	$8,770,066.01	Interest Rate at End of Statement Period	1.386%
Total Program Deposits	838,555.74	Statement Period Yield	1.35%
Total Program Withdrawals	(360,073.29)	YTD Interest Paid	30,657.25
Interest Capitalized	10,499.57		
Current Period Ending Balance	**$9,259,048.03**		

Account Transaction Detail

Date	Activity Type	Amount	Balance
10/03/2022	Deposit	$14,605.60	$8,784,671.61
10/04/2022	Deposit	568,378.19	9,353,049.80
10/05/2022	Withdrawal	(16,045.94)	9,337,003.86
10/06/2022	Withdrawal	(3,253.85)	9,333,750.01
10/07/2022	Withdrawal	(146,913.87)	9,186,836.14
10/11/2022	Deposit	6,032.54	9,192,868.68
10/12/2022	Deposit	22,331.53	9,215,200.21
10/13/2022	Deposit	337.42	9,215,537.63
10/14/2022	Deposit	200.00	9,215,737.63
10/17/2022	Deposit	90,147.78	9,305,885.41
10/18/2022	Deposit	113,966.76	9,419,852.17
10/19/2022	Withdrawal	(8,033.44)	9,411,818.73
10/20/2022	Withdrawal	(4,785.83)	9,407,032.90
10/21/2022	Withdrawal	(147,299.44)	9,259,733.46
10/24/2022	Deposit	10,970.33	9,270,703.79
10/25/2022	Withdrawal	(13,011.90)	9,257,691.89
10/26/2022	Withdrawal	(2,705.13)	9,254,986.76
10/27/2022	Withdrawal	(7,472.95)	9,247,513.81
10/28/2022	Deposit	11,585.59	9,259,099.40
10/31/2022	Withdrawal	(10,550.94)	9,248,548.46
10/31/2022	Interest Capitalization	10,499.57	9,259,048.03

Summary of Balances as of October 31, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Axos Bank	San Diego, CA	35546	$248,632.41
BOKF, National Association	Tulsa, OK	4214	248,632.42
Bangor Savings Bank	Bangor, ME	18408	178,661.85
Bank of Hope	Los Angeles, CA	26610	89.12
Bank of the West	San Francisco, CA	3514	248,632.42
Bell Bank	Fargo, ND	19581	248,620.26

CONTAINS CONFIDENTIAL INFORMATION

Network Deposits is a service mark, and IntraFi and ICS are registered service marks, of IntraFi Network LLC.

Member FDIC

DETAILED ACCOUNT OVERVIEW

Account ID: **********749
Account Title: City of Pataskala

Summary of Balances as of October 31, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Bremer Bank, National Association	South St. Paul, MN	12923	248,632.42
Bridgewater Bank	Saint Louis Park, MN	58210	248,632.42
Citizens Bank, National Association	Providence, RI	57957	248,632.42
CrossFirst Bank	Leawood, KS	58648	12.15
Customers Bank	Wyomissing, PA	34444	248,632.39
Equity Bank	Andover, KS	25858	248,632.42
First Guaranty Bank	Hammond, LA	14028	248,632.42
First International Bank & Trust	Watford City, ND	10248	248,632.42
First National Bank of Omaha	Omaha, NE	5452	248,632.42
First United Bank and Trust Company	Durant, OK	4239	248,632.40
Forbright Bank	Chevy Chase, MD	57614	248,632.42
Glacier Bank	Kalispell, MT	30788	248,632.42
Glens Falls Natl Bank and Trust Co	Glens Falls, NY	7074	248,632.42
Independent Bank	Mckinney, TX	3076	248,632.40
Israel Discount Bank of New York	New York City, NY	19977	248,632.42
Metro City Bank	Doraville, GA	58181	129,563.30
Morton Community Bank	Morton, IL	18429	248,632.42
NBH Bank	Greenwood Village, CO	59052	248,632.42
New York Community Bank	Westbury, NY	16022	22.66
Newtown Savings Bank	Newtown, CT	18199	248,632.42
Pacific Premier Bank	Irvine, CA	32172	248,632.42
Pacific Western Bank	Beverly Hills, CA	24045	127.69
Pinnacle Bank	Nashville, TN	35583	248,632.42
Seacoast National Bank	Stuart, FL	131	248,469.11
Simmons Bank	Pine Bluff, AR	3890	248,632.41
South State Bank, N.A.	Winter Haven, FL	33555	248,626.95
Southside Bank	Tyler, TX	18297	248,626.28
State Bank of India	New York City, NY	33682	248,632.42
Stifel Bank and Trust	Saint Louis, MO	57311	248,632.42
Sunflower Bank NA	Salina, KS	4767	248,632.42
The Camden National Bank	Camden, ME	4255	248,632.42
TriState Capital Bank	Pittsburgh, PA	58457	3.48
Triad Bank	Frontenac, MO	58121	12.15
Truist Bank	Charlotte, NC	9846	248,632.42
United Fidelity Bank, fsb	Evansville, IN	29566	248,632.41
Valley National Bank	Wayne, NJ	9396	248,620.27
Western Alliance Bank	Phoenix, AZ	57512	248,632.42
b1BANK	Baton Rouge, LA	58228	248,620.26

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Member FDIC

END OF REPORT

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