



**City of Pataskala, Ohio**  
**Finance Department**  
**Report to Council**  
*For the Period Ended*  
*December 31, 2022*







# **City of Pataskala, Ohio Finance Department**

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**Report to City Council  
For the Period Ended  
December 31, 2022**

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**James M. Nicholson**  
*Finance Director*



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

**Table of Contents**

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Table of Contents .....	1
Financial Condition Report .....	3
Cash & Fund Balance Reconciliation .....	9
Year To-Date Fund Balance Detail .....	10
Full-Year 2022 Fund Activity & Balance Projections .....	11
All Funds Revenue & Expenditure Statement .....	12
All Funds Revenue Budget Summary .....	13
All Funds Expenditure Budget Summary .....	14
All Funds Expenditure Budget Analysis by Function/Object .....	15
Amended Certificate of Estimated Resources and Appropriations .....	16
101 - <u>General Fund</u> .....	21
Fund Analysis .....	21
Revenue & Expenditure Statement .....	25
Revenue Detail .....	26
Expenditure Detail .....	27
201 – <u>Street Fund</u> .....	29
Fund Analysis .....	29
Revenue & Expenditure Statement .....	33
Revenue Detail .....	34
Expenditure Detail .....	35
208 – <u>Police Fund</u> .....	37
Fund Analysis .....	37
Revenue & Expenditure Statement .....	41
Revenue Detail .....	42
Expenditure Detail .....	43
301 – <u>Capital Improvements Fund</u> .....	45
Fund Analysis .....	45
Revenue & Expenditure Statement .....	48
Revenue Detail .....	49
Expenditure Detail .....	50
601 – <u>Water Operations Fund</u> .....	51
Fund Analysis .....	51

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

**Table of Contents**

---

Revenue & Expenditure Statement .....	54
Revenue Detail .....	55
Expenditure Detail .....	56
651 – <u>Sewer Operations Fund</u> .....	57
Fund Analysis .....	57
Revenue & Expenditure Statement .....	61
Revenue Detail .....	62
Expenditure Detail .....	63
Summary of Investments .....	65
Investment Portfolio Analysis .....	66
December 2022 Month-End Investment Statements .....	67



*Finance Department*

James M. Nicholson  
Finance Director

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

**FROM:** Jamie Nicholson

**DATE:** January 19, 2023

**RE:** **December 2022 Financial Condition Report and Year-End Review**

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We have officially closed the books on 2022, and I am pleased to present this report on the financial condition of the city, along with a review of the major projects and initiatives undertaken by the department during the past year. As you will see from the brief summary of the most significant accomplishments, the Finance Department has been both busy and productive over the past year.

- **2021 Financial Reporting & Audit** – The Finance staff prepared all the necessary schedules and reports for the successful conversion of our cash basis financial statements for fiscal year 2021 to the modified accrual basis (GAAP) format recommended by the Ohio Auditor of State. We completed the development and publication of the 2021 Annual Comprehensive Financial Report (ACFR), including preparing the letter of transmittal and Management's Discussion and Analysis (MD&A). Due to COVID-related issues, the city has not yet heard back from the Government Finance Officers Association's (GFOA) *Certificate of Achievement for Excellence in Financial Reporting* (COA) program regarding our 2021 CAFR. We did, however, receive notification that our 2020 CAFR received the COA award. This represents the 12<sup>th</sup> consecutive year that the city's Finance department has received this award.

With the successful audit of the 2021 financial statements and CAFR, we completed the 2<sup>nd</sup> year of a 3-year contract extension with the city's audit firm, Julian & Grube (J&G). We supported the audit team in their review and audit of the city's financials and received a 'clean' audit (no findings, citations or material recommendations). The result of all this hard work, the city received the Auditor of State's *Award with Distinction*. We have always had an outstanding working relationship with J&G, which has made the annual audit process relatively painless. Given the length of time that the city has been with J&G for audit services, the Ohio Auditor of State's office will most likely require the city to issue for audit services beginning with the audit of the 2023 financial statements.

- **Popular Annual Financial Reporting** – We again published a more user-friendly financial report which highlighted the overall financial condition of the city and its' key funds. The city's Popular Annual Financial Report, or PAFR, was published on the city's website and mailed to city residents. The goal and intent of the document was to make governmental finance easier for Pataskala residents to understand, and to also provide greater transparency. This was the sixth time we published the report and submitted to the GFOA for consideration in their award program. Again due to COVID-related issues, we have not received a response to our 2021 submission. We did receive notification from the GFOA that our 2020 PAFR document was awarded their *Award for Outstanding Achievement in Popular Annual Financial Reporting*. This is the 6<sup>th</sup> year in a row that we've received the award, and we plan to continue this program for 2022 financial reporting.

- **2022 Debt Issuances** – There were no general obligation (GO) debt issuances during 2022. However, we did enter into a \$183,380 capital lease for the purchase of a single-axle dump truck with plow blade for the Public Service department and a John Deere tractor for the Parks department.
- **2023-2027 Capital Improvement Program** – Maintained the Microsoft Access-based program which was initially implemented for the 2014 budget and is used for documenting and reporting on proposed capital improvement projects. This approach provides the city with the capability to report on each project, including: a brief description of the project; funding sources; asset type; timing of purchase, etc. In addition, establishing a 5-year capital spending program is a GFOA ‘Best Practice’, and enables the development of extended city budgetary projections and identification of potential funding issues.
- **2023-2027 Operating Budget** – Developed a comprehensive 5-year operating financial forecast, including the 2023 budget which was approved by Council in November 2022 – continuing the last six consecutive years of early approvals by Council. This multi-year approach is a GFOA ‘Best Practice’ and provides the city with the ability to forecast future fund balance as well as the ability of the city to fund specific projects and initiatives. The multi-year forecast also provided the city with the information needed to determine the optimal allocation of the income tax receipts to provide the necessary funding, as well as incorporating current and anticipated debt service requirements.
- **Affordable Care Act** – We continue to maintain and update our systems associated with the Affordable Care Act (ACA) employer reporting requirements. The information required to create the 2022 IRS Forms 1094 and 1095 was completed in December, and the forms were issued in mid-January 2022 - well in advance of the IRS March 31, 2023 deadline.
- **Open Checkbook** – The Pataskala Finance department was one of the very first in the state to participate in the Ohio Treasurer’s Open Checkbook initiative, and we successfully went live on the system in 2015. This system puts information on city spending at its’ residents (as well as other interested parties) fingertips, and we continue to update the financial information on a monthly basis.
- **Accounts Payable/Banking Services** – During 2022, the department processed a total of 336 payment batches covering a total of 5,070 invoices. This represents an increase of 9.53% from 2021 in the number of transactions processed, which was already up by 5.47% from 2020. Although the Finance department implemented ACH vendor payment capability in 2015, many vendors continue to receive physical checks for payments. The ACH payment process enables our vendors to elect to receive their funds via direct deposit instead of having to wait for a printed check to reach them in the mail, and it saves the city the cost of check stock and postage. We continue to encourage vendors to adopt ACH payments and a number made that switch in 2022. We will continue to promote this service to our vendors in 2023.
- **Employee Health Insurance** – We managed another successful employee open enrollment period for medical, dental and vision insurance. The city continues to participate in the Central Ohio Healthcare Consortium (COHCC) – a group of 11 central Ohio municipalities. The city received a 1.0% premium rate increase from the consortium for our 2023 health insurance renewal. This follows a 0.0% increase for 2022. The 2023 employee contribution rates continue to remain at 10% (pursuant to labor contracts) and the employee deductibles remain unchanged from 2022.
- **Human Resources** – Provided support to city departments in the recruiting and hiring of 30 new full- and part-time employees. During 2022, the city hired an Assistant Public Service Director, 4 Public Service and Parks Maintenance Workers, a Police Clerk, 4 Police Officers, a Mayor’s Court Clerk, a Utility Billing Clerk and an Accounting Clerk. In addition, we managed the recruiting process for 17 seasonal Parks and Municipal Pool employees.

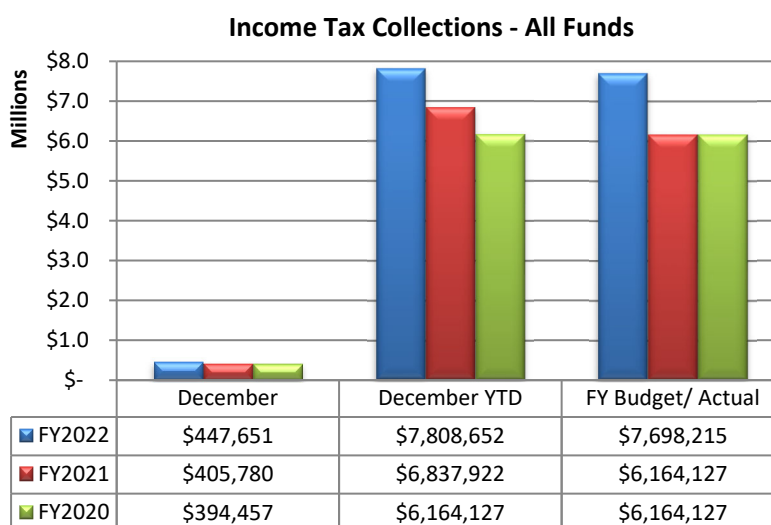


- **Investments** – I continue to actively manage the city’s growing investment portfolio which has been challenging during 2022 with continued ultra-low interest rates and economic impacts related to the pandemic. The total year-end value of the portfolio is now approximately \$31.98 million and has been invested as follows: \$494.0 thousand in agency/GSE securities (FNMA, FHLMC, etc.); \$11.15 million in negotiable Certificates of Deposit (CDs); \$16.79 million in overnight sweep; \$3.30 million in STAR Ohio and \$231.8 thousand in a governmental money market fund (MMF). The total portfolio has a current composite yield of around 1.50%. The actively managed (e.g. non-sweep/STAR) portfolio, however, has a yield to maturity (YTM) at cost of 4.642%, and a yield to worst (YTW) of 4.642%.
- **Pataskala JEDD** – Very little occurred during 2022 in the JEDD from an accounting perspective as it didn’t collect any revenue in 2022. The only spending during the year was on the state-required audit. We hope that this would become more active in 2023.

## YEAR-END FINANCIAL REVIEW - REVENUE/RECEIPTS

On a full-year cash basis, the city collected approximately \$21.30 million in total revenue from all sources, or 92.72% of the full-year budget. Although the full-year total was below budget, it was \$565.7 thousand (2.73%) higher than FY 2021. The positive variance is primarily the result of increased property and income tax collections. Income tax collections ended the year 1.41% higher than budget, while fines and forfeiture revenues ended the year approximately \$5.5 thousand (2.68%) below budget.

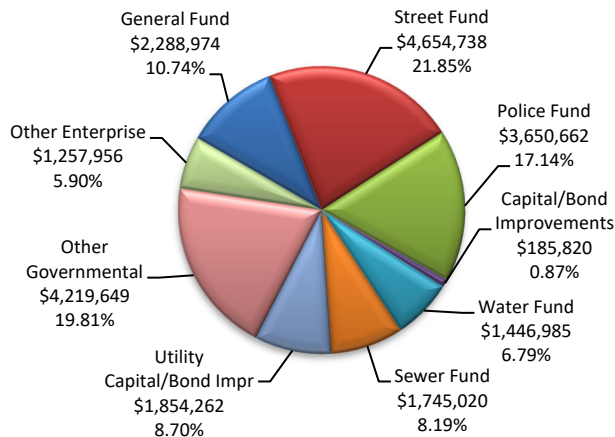
Income tax collections for the month of December were \$447.7 thousand (equal to 5.81% of budget) and were \$41.9 thousand (10.32%) higher than last year when compared to December 2021. Total full-year 2022 collections were \$7.81 million (101.41% of budget) and, when compared to a December 2021 full-year total of \$6.84 million, are \$968.7 thousand (14.17%) higher. This revenue category came in higher than the final forecast by \$108.5 thousand, or 1.41%



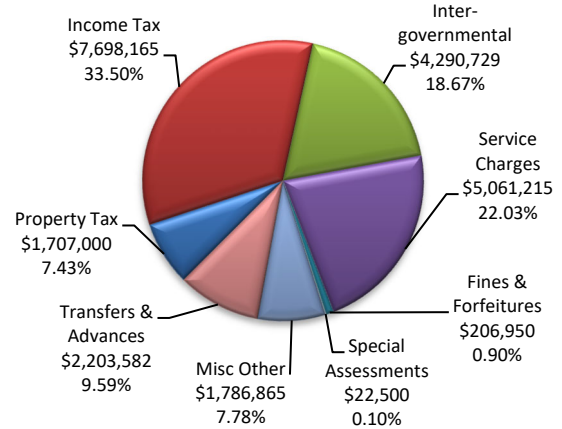
The city received its second-half 2022 property tax settlement from Licking County in the month of August. The 2022 budget in this line was \$1.71 million and was projected to be up by \$129.4 thousand (8.20%) from FY 2021 receipts. Total full-year property taxes received were \$1.64 million and are \$63.9 thousand (4.05%) higher than the same period in 2021. This total also includes \$249.2 thousand in TIF payments in lieu of taxes (PILOT) from the State Route 310 TIF district

Intergovernmental revenues represent one of the other more significant revenue categories for the city. They reflect funding received by the city from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2022, a total of \$4.29 million was budgeted, with \$2.51 million of the total expected to come from grants and loans. Through year-end, approximately \$3.15 million has been collected (73.36% of the category budget). The category ended the year below budget by \$1.14 million (26.64%) due to the delay in receiving loan and grant proceeds.

### YTD Revenue by Fund



### All Funds Revenue - Budget



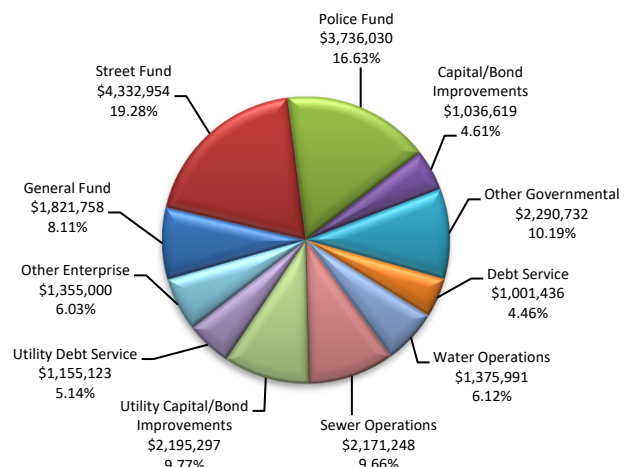
Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses, and other customers. For 2022, approximately \$5.06 million was budgeted for total service charge revenues. Full-year collections were \$5.33 million, or 105.34% of budget. The twelve-month total is down by \$29.0 thousand (0.54%) when compared to 2021 and is primarily due to reduced utility billing collections (down \$26.3 thousand). 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 December 31 were \$4.87 million, or 105.06% of the full-year budget in this line item.

### EXPENDITURES/SPENDING

Once again, spending for the year was significantly better (lower) than expectations, and was the result of: (1) large dollar projects extending into 2023; (2) below-budget spending on supplies and materials; and (3) wage and benefit-related spending approximately \$960.5 thousand (14.36%) below budget. The approved expenditure budget for all funds was \$26.07 million, and the amount spent and encumbered (e.g., purchase orders issued) was \$22.47 million, or a total of \$3.60 million (13.80%) below budget. Through December 31, the combined all-funds total cash balance (excluding encumbrances) was equal to 190.39% of expenditures and is a modest increase from the December 2021 ratio of 185.92%. Although, the final budget projections indicated that the city should end the year at a rate of 95.62%, it ended the year at nearly 119.63% (including encumbrances).

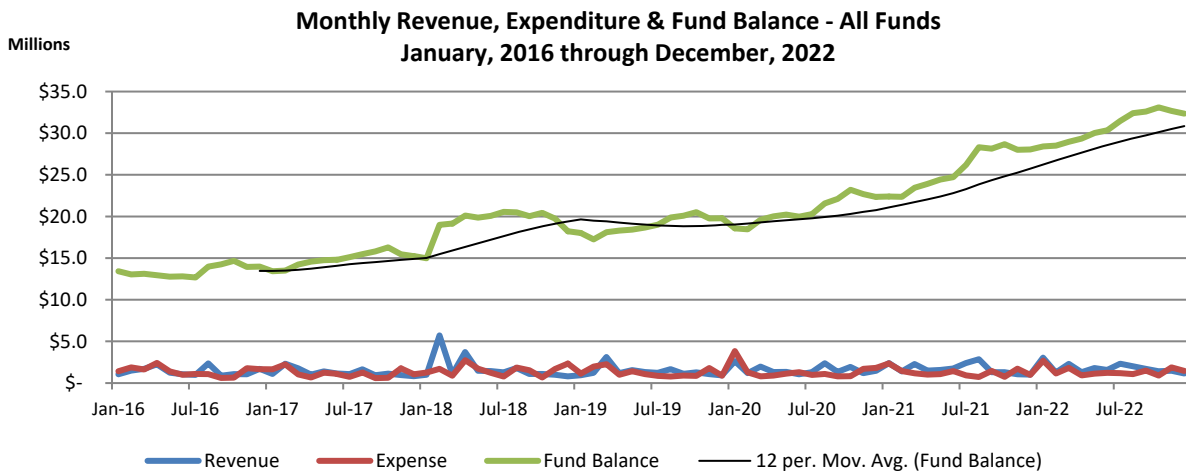
### YTD Expenditures by Fund

(includes encumbrances)



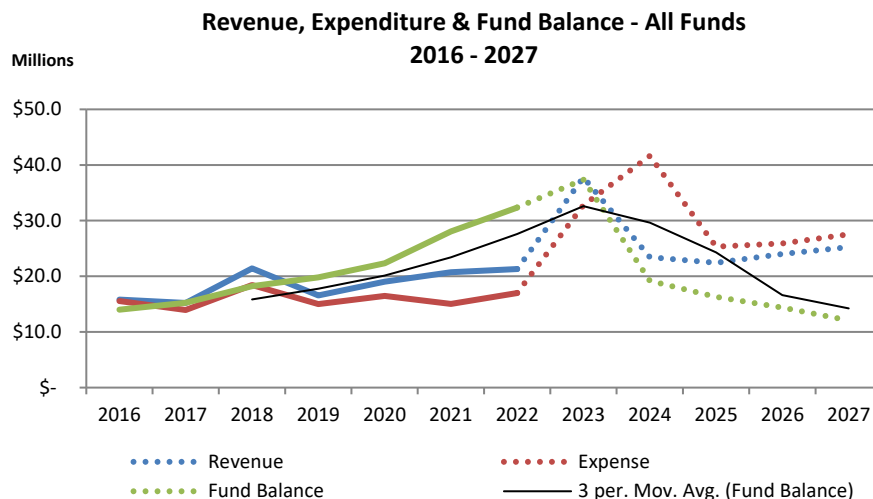
### FUND BALANCE/FINANCIAL HEALTH

The chart at the top of the following page 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.



The final budget projections called for the total all-funds balance to decline by \$3.12 million (11.14%) in 2022 (see chart below which has been updated to reflect the approved 2023 budget data and the forecast through 2027) to a total funds balance of about \$24.93 million. The year-end 2022 total fund balance was \$32.36 million, an increase of \$7.43 million (129.81%) over the budget which resulted from below-budget spending in 2022 (\$9.07 million, or 38.02% below budget). From 2023 – 2027, however, the balance will decline every year during that period except for 2023, which increases only due to 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.

Looking at a few of the key funds, the General fund ended the month of December 2022 with an unencumbered balance of \$3.40 million and is up by \$551.1 thousand, or 19.34% from December 2021 and the Police (208) fund increased by \$4.9 thousand (0.13%). The Street (201) fund unencumbered fund balance increased by \$926.1 thousand (30.86%) from December 2021. The 2022 forecast called for these funds to end the year lower than they ended FY21. As we go into the 2023, it is critical for the city to continue to closely monitor each of the key fund balances to ensure

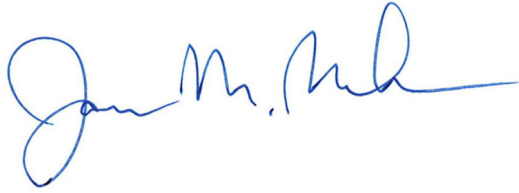


that adequate funding is available to provide the desired level of service to the community in the future. Maintaining adequate reserves to ensure ongoing operations and the ability to service our debt are just some of the factors that the ratings agencies consider when evaluating the city's overall 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,

A handwritten signature in blue ink, appearing to read "Jan M. [unclear]", with a stylized, cursive script.

**CITY OF PATASKALA, OHIO  
CASH BALANCE RECONCILIATION  
AS OF DECEMBER 31, 2022**

**BANK/FINANCIAL INSTITUTION BALANCES:**

<b>Governmental Funds Checking (per stmt)</b>	\$	327,298.21
Outstanding checks		(199,108.79)
O/S check sweep pending		199,996.22
Error Correction/Deposit in-transit		(887.43)
<b>Total Governmental Funds Checking</b>	<b>\$</b>	<b>327,298.21</b>
<b>Governmental Funds Sweep Acct (per stmt)</b>	\$	9,016,590.61
Other in-transit		-
O/S check sweep pending		(199,996.22)
<b>Total Governmental Funds Sweep</b>	<b>\$</b>	<b>8,816,594.39</b>
<b>Combined Governmental Funds</b>	<b>\$</b>	<b>9,143,892.60</b>
<b>Payroll Checking Account (per stmt)</b>	\$	118,451.13
Outstanding checks		(18,725.97)
Deposits in-transit		-
Error correction in-transit		1,405.36
<b>Total Payroll Checking</b>	<b>\$</b>	<b>101,130.52</b>
<b>Utility Funds Checking (per stmt)</b>	\$	-
Deposits in-transit		(95,482.49)
Outstanding checks		-
O/S check sweep pending		95,482.49
Error Correction/Other		-
<b>Total PNB Water-Sewer Checking</b>	<b>\$</b>	<b>-</b>
<b>Utility Funds Sweep Acct (per stmt)</b>	\$	7,091,668.76
Deposits in-transit		-
O/S check sweep pending		(95,482.49)
Bank error correction/other in-transit		-
<b>Total PNB Water-Sewer Sweep</b>	<b>\$</b>	<b>6,996,186.27</b>
<b>Combined PNB Water-Sewer Account</b>	<b>\$</b>	<b>6,996,186.27</b>
<b>Vendor Bond/Security Dep Escrow Account</b>	\$	10,064.50
Outstanding checks		-
Deposits in-transit		-
<b>Total PNB Fire Escrow Account</b>	<b>\$</b>	<b>10,064.50</b>
<b>Fire Escrow Account</b>	\$	-
Outstanding checks		-
Deposits in-transit		-
<b>Total PNB Fire Escrow Account</b>	<b>\$</b>	<b>-</b>
<b>Builders Escrow/Construction Account</b>	\$	736,649.43
Outstanding checks		-
Deposits in-transit		-
Bank error correction/other in-transit		-
<b>Total PNB Builders/Construction Escrow</b>	<b>\$</b>	<b>736,649.43</b>
<b>Police Evidence/Cash Seizure</b>	\$	9,400.99
Outstanding checks		(4,644.13)
Deposits in-transit		-
Bank error correction/other in-transit		-
<b>Total PNB Police Evidence/Cash Seizure</b>	<b>\$</b>	<b>4,756.86</b>
<b>Investments (at cost)</b>		
PNB CD 6881	\$	-
STAR Ohio - Governmental		1,097,640.90
STAR Ohio - Utility		1,390,948.63
STAR Ohio - Bond Improvement		-
STAR Ohio - Local Fiscal Recovery Funds		838,201.50
Raymond James - Governmental		7,825,961.00
Raymond James - Utility		4,213,979.03
<b>Total Investments</b>	<b>\$</b>	<b>15,366,731.06</b>
<b>Total Statement Cash Balance</b>	<b>\$</b>	<b>32,359,411.24</b>

**(Not included in total bank balances)**

<b>PNB Mayors Court Account</b>	\$	9,337.64
Deposits in transit		-
Outstanding checks/ACH		(9,337.64)
Bank error/corrections		-
<b>Total Mayors Court</b>	<b>\$</b>	<b>-</b>

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

**SYSTEM FUND CASH BALANCES:**

**Month-End Fund Cash Balances:**

101 - General Fund	\$	3,571,399.92
102 - Unclaimed Funds		2,243.76
<b>Total General Funds</b>	<b>\$</b>	<b>3,573,643.68</b>
201 - Street Fund	\$	6,300,855.04
202 - State Highway		465,561.14
203 - Ecological Preservation		8,650.00
204 - Pataskala JEDD		3,766.08
205 - Permissive License Tax		748,872.79
206 - Recreation Fund		334,390.71
207 - Park Use		131,230.28
208 - Police Fund		4,053,584.57
209 - Immobilization		490.00
210 - Mayor's Court Computer		24,864.00
211 - Alcohol Enforcement & Education		5,946.10
212 - Law Enforcement Trust		26,892.01
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		13,759.63
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
<b>Total Special Revenue</b>	<b>\$</b>	<b>13,034,747.12</b>
401 - Debt Service Fund	\$	311,529.10
402 - Street Bond		-
<b>Total Debt Service</b>	<b>\$</b>	<b>311,529.10</b>
301 - Capital Improvements	\$	1,708,117.97
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		67,932.60
<b>Total Capital Projects</b>	<b>\$</b>	<b>2,817,731.16</b>
501 - Construction Account/Project	\$	736,649.43
502 - Fire Escrow Fund		-
503 - Vendor Bond & Escrow		10,064.50
504 - Police Evidence/Cash Seizure		4,756.86
999 - Payroll Clearing Fund		101,130.52
<b>Total Escrow/Agency Funds</b>	<b>\$</b>	<b>852,601.31</b>
<b>Total Governmental Funds</b>	<b>\$</b>	<b>20,590,252.37</b>
601 - Water Operations	\$	1,858,286.32
602 - Water Capital Improvements		2,358,121.05
603 - Water Bond Improvements		1.06
604 - Water Debt Service		8,420.34
605 - Water Treatment Plant #2		0.38
606 - Water Utility State Issue II (OPWC)		11,471.09
651 - Sewer Operations		3,277,914.72
652 - Sewer Capital Improvements		3,972,008.51
653 - Sewer Bond Improvements		-
654 - Sewer Debt Service		20,276.10
655 - The Oaks Assessment		12,659.30
656 - Sewer Utility State Issue II (OPWC)		250,000.00
<b>Total Enterprise Funds</b>	<b>\$</b>	<b>11,769,158.87</b>
<b>Total All Funds</b>	<b>\$</b>	<b>32,359,411.24</b>

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

		+	-	=	-	=
<b>Fund Number / Description</b>	<b>December 31, 2021 Total Cash Balance</b>	<b>Year To-Date Revenues</b>	<b>Year To-Date Expenditures</b>	<b>Current Fund Cash Balance</b>	<b>Outstanding Encumbrances</b>	<b>December 31, 2022 Unencumbered Fund Balance</b>
101 - General Fund	\$ 2,932,977.78	\$ 2,288,973.95	\$ 1,650,551.81	\$ 3,571,399.92	\$ 171,206.10	\$ 3,400,193.82
102 - Unclaimed Funds	2,243.76	-	-	2,243.76	-	2,243.76
<b>Total General Funds</b>	<b>\$ 2,935,221.54</b>	<b>\$ 2,288,973.95</b>	<b>\$ 1,650,551.81</b>	<b>\$ 3,573,643.68</b>	<b>\$ 171,206.10</b>	<b>\$ 3,402,437.58</b>
201 - Street Fund	\$ 3,605,558.70	\$ 4,654,738.17	\$ 1,959,441.83	\$ 6,300,855.04	\$ 2,373,511.93	\$ 3,927,343.11
202 - State Highway	318,324.24	181,081.82	33,844.92	465,561.14	28,536.62	437,024.52
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	307,350.92	144,666.73	748,872.79	254,000.00	494,872.79
206 - Recreation Fund	210,926.34	579,256.75	455,792.38	334,390.71	23,334.06	311,056.65
207 - Park Use	145,337.63	64,438.69	78,546.04	131,230.28	34,756.73	96,473.55
208 - Police Fund	3,998,031.72	3,650,661.86	3,595,109.01	4,053,584.57	140,921.41	3,912,663.16
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	24,632.49	5,827.00	5,595.49	24,864.00	400.00	24,464.00
211 - Alcohol Enforcement & Education	5,946.10	-	-	5,946.10	-	5,946.10
212 - Law Enforcement Trust	15,502.84	11,536.01	146.84	26,892.01	13,796.00	13,096.01
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	7,992.00	18,500.00	13,759.63	-	13,759.63
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 Coronavirus 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
<b>Total Special Revenue</b>	<b>\$ 9,022,452.25</b>	<b>\$ 10,303,938.11</b>	<b>\$ 6,291,643.24</b>	<b>\$ 13,034,747.12</b>	<b>\$ 2,869,256.75</b>	<b>\$ 10,165,490.37</b>
401 - Debt Service Fund	\$ 293,468.19	\$ 1,019,496.70	\$ 1,001,435.79	\$ 311,529.10	\$ 0.39	\$ 311,528.71
402 - Street Bond	-	-	-	-	-	-
<b>Total Debt Service</b>	<b>\$ 293,468.19</b>	<b>\$ 1,019,496.70</b>	<b>\$ 1,001,435.79</b>	<b>\$ 311,529.10</b>	<b>\$ 0.39</b>	<b>\$ 311,528.71</b>
301 - Capital Improvements	\$ 2,355,527.25	\$ 185,819.93	\$ 833,229.21	\$ 1,708,117.97	\$ 203,390.21	\$ 1,504,727.76
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	71,697.84	150,000.00	67,932.60	-	67,932.60
<b>Total Capital Projects</b>	<b>\$ 3,399,933.82</b>	<b>\$ 506,692.33</b>	<b>\$ 1,088,894.99</b>	<b>\$ 2,817,731.16</b>	<b>\$ 221,265.76</b>	<b>\$ 2,596,465.40</b>
501 - Construction Account/Project	\$ 822,205.47	\$ 255,616.00	\$ 341,172.04	\$ 736,649.43	\$ 522,608.64	\$ 214,040.79
502 - Fire Escrow Fund	-	-	-	-	-	-
503 - Vendor Bond & Escrow	9,314.50	2,750.00	2,000.00	10,064.50	8,464.50	1,600.00
504 - Police Evidence/Cash Seizure	21,081.91	11,996.00	28,321.05	4,756.86	1,733.11	3,023.75
999 - Payroll Clearing Fund	69,466.16	4,782,366.17	4,750,701.81	101,130.52	-	101,130.52
<b>Total Agency/Fiduciary Funds</b>	<b>\$ 922,068.04</b>	<b>\$ 5,052,728.17</b>	<b>\$ 5,122,194.90</b>	<b>\$ 852,601.31</b>	<b>\$ 532,806.25</b>	<b>\$ 319,795.06</b>
<b>Total Governmental Funds</b>	<b>\$ 16,573,143.84</b>	<b>\$ 19,171,829.26</b>	<b>\$ 15,154,720.73</b>	<b>\$ 20,590,252.37</b>	<b>\$ 3,794,535.25</b>	<b>\$ 16,795,717.12</b>
601 - Water Operations	\$ 1,654,280.17	\$ 1,446,985.39	\$ 1,242,979.24	\$ 1,858,286.32	\$ 133,011.79	\$ 1,725,274.53
602 - Water Capital Improvements	2,790,969.85	1,025,913.09	1,458,761.89	2,358,121.05	486,797.79	1,871,323.26
603 - Water Bond Improvements	1.06	-	-	1.06	-	1.06
604 - Water Debt Service	56,158.49	528,630.46	576,368.61	8,420.34	0.39	8,419.95
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	1,745,019.78	1,991,270.48	3,277,914.72	179,977.69	3,097,937.03
652 - Sewer Capital Improvements	3,288,127.18	828,349.21	144,467.88	3,972,008.51	104,881.14	3,867,127.37
653 - Sewer Bond Improvements	387.84	-	387.84	-	-	-
654 - Sewer Debt Service	119,704.52	479,325.58	578,754.00	20,276.10	-	20,276.10
655 - Oaks Assessment	13,136.68	20,497.64	20,975.02	12,659.30	-	12,659.30
656 - Sewer Utility State Issue II (OPWC)	-	250,000.00	-	250,000.00	750,000.00	(500,000.00)
<b>Total Enterprise Funds</b>	<b>\$ 11,446,931.59</b>	<b>\$ 6,914,603.15</b>	<b>\$ 6,592,375.87</b>	<b>\$ 11,769,158.87</b>	<b>\$ 1,681,257.89</b>	<b>\$ 10,087,900.98</b>
<b>Total All Funds</b>	<b>\$ 28,020,075.43</b>	<b>\$ 26,086,432.41</b>	<b>\$ 21,747,096.60</b>	<b>\$ 32,359,411.24</b>	<b>\$ 5,475,793.14</b>	<b>\$ 26,883,618.10</b>



CITY OF PATASKALA, OHIO  
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS  
AS OF DECEMBER 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 December 31, 2022	FY 2022 Est Revenue Adjustments	EOY Projected Fund Balances as of December 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	\$ (36,957.76)	\$ 2,474,309.56	\$ 249,510.00	\$ 2,725,735.22	110.16%
102 - Unclaimed Funds	\$ 2,243.76	\$ 100.00	-	-	-	\$ 2,343.76	-	-	-	-	\$ 2,243.76	100.00%
<b>Total General Funds</b>	<b>\$ 2,935,221.54</b>	<b>\$ 2,017,657.00</b>	<b>\$ 2,385,854.00</b>	<b>\$ 83,913.32</b>	<b>\$ 2,469,767.32</b>	<b>\$ 2,483,111.22</b>	<b>\$ 41,500.00</b>	<b>\$ (36,957.76)</b>	<b>\$ 2,474,309.56</b>	<b>\$ 249,510.00</b>	<b>\$ 2,728,078.98</b>	<b>110.26%</b>
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	\$ 270,640.00	\$ (71,729.09)	\$ 5,079,631.04	\$ 120,422.50	\$ 3,080,066.66	60.64%
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	\$ 219,800.77	\$ 533,300.47	\$ 371,576.13	\$ 26,000.00	\$ (4,444.81)	\$ 533,300.47	\$ (65,188.00)	\$ 306,388.13	37.45%
206 - Recreation Fund	\$ 210,926.34	\$ 598,750.00	\$ 578,398.00	\$ 9,685.79	\$ 588,083.79	\$ 221,592.55	\$ 114,000.00	\$ 125,488.55	\$ 609,638.98	\$ 27,915.00	\$ 227,952.36	37.99%
207 - Park Use	\$ 145,337.63	\$ 51,900.00	\$ 11,488.55	\$ 11,488.55	\$ 71,749.08	\$ 17,932.25	\$ 144,250.00	\$ (28,516.52)	\$ 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	-	-	\$ 3,998,598.36	\$ 156,028.00	\$ 3,551,058.36	88.81%
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	\$ 10,000.00	-	\$ 2,500.00	\$ (1,500.00)	\$ 3,446.10	137.84%
212 - Law Enforcement Trust	\$ 15,502.84	\$ 2,500.00	\$ 5,000.00	-	\$ 5,000.00	\$ 13,002.84	-	-	\$ 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)	\$ -	-0.01%
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 - Sequencennial 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	\$ 1,500.00	0.00%
227 - OneOhio Settlement Fund	-	-	-	-	-	-	-	-	-	\$ 1,500.00	\$ 1,500.00	100.00%
<b>Total Special Revenue</b>	<b>\$ 9,022,452.25</b>	<b>\$ 8,967,178.86</b>	<b>\$ 9,154,917.00</b>	<b>\$ 961,553.86</b>	<b>\$ 10,116,470.86</b>	<b>\$ 7,873,161.25</b>	<b>\$ 719,390.00</b>	<b>\$ (115,501.22)</b>	<b>\$ 10,720,359.64</b>	<b>\$ 1,324,174.79</b>	<b>\$ 8,593,447.26</b>	<b>80.16%</b>
401 - Debt Service Fund	\$ 293,468.19	\$ 979,264.00	\$ 999,417.00	\$ -	\$ 999,417.00	\$ 273,315.19	\$ 21,260.00	\$ -	\$ 1,020,677.00	\$ 29,162.00	\$ 281,217.19	0.00%
402 - Street Bond	\$ 293,468.19	\$ 979,264.00	\$ 999,417.00	\$ -	\$ 999,417.00	\$ 273,315.19	\$ 21,260.00	\$ -	\$ 1,020,677.00	\$ 29,162.00	\$ 281,217.19	0.00%
<b>Total Debt Service</b>	<b>\$ 2,355,527.25</b>	<b>\$ 122,958.00</b>	<b>\$ 169,665.00</b>	<b>\$ 1,013,158.47</b>	<b>\$ 1,182,823.47</b>	<b>\$ 1,295,661.78</b>	<b>\$ 13,100.00</b>	<b>\$ (2,765.00)</b>	<b>\$ 1,193,158.47</b>	<b>\$ 53,513.00</b>	<b>\$ 1,338,839.78</b>	<b>112.21%</b>
301 - Capital Improvements	\$ 50,178.12	-	-	-	\$ 18,346.80	\$ 31,831.32	-	-	\$ 18,346.80	-	\$ 31,831.32	100.00%
302 - Bond Improvements	-	-	-	-	-	-	-	-	-	-	-	100.00%
303 - State Issue II Capital Improvements	-	-	-	-	-	-	-	-	-	-	-	100.00%
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	100.00%
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%
<b>Total Capital Projects</b>	<b>\$ 3,399,933.82</b>	<b>\$ 470,458.00</b>	<b>\$ 426,359.00</b>	<b>\$ 1,031,505.27</b>	<b>\$ 1,457,864.27</b>	<b>\$ 2,412,527.55</b>	<b>\$ 13,100.00</b>	<b>\$ (2,765.00)</b>	<b>\$ 1,468,199.27</b>	<b>\$ 53,513.00</b>	<b>\$ 2,455,705.55</b>	<b>167.26%</b>
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	\$ 850.00	-	-	\$ 100,000.00	-	\$ 850.00	0.00%
503 - Vendor Bond & Escrow	\$ 9,314.50	\$ 50,000.00	\$ 50,000.00	\$ 8,464.50	\$ 58,464.50	\$ 18,572.71	-	-	\$ 58,464.50	-	\$ 18,572.71	1.45%
504 - Police Evidence/Cash Seizure	\$ 21,081.91	\$ 60,000.00	\$ 60,000.00	\$ 2,509.20	\$ 62,509.20	\$ 69,466.16	-	-	\$ 62,509.20	-	\$ 69,466.16	29.71%
999 - Payroll Clearing Fund	\$ 69,466.16	-	-	-	-	-	-	-	-	-	-	100.00%
<b>Total Fiduciary/Agency</b>	<b>\$ 922,068.04</b>	<b>\$ 960,000.00</b>	<b>\$ 960,000.00</b>	<b>\$ 562,096.48</b>	<b>\$ 1,522,096.48</b>	<b>\$ 359,971.56</b>	<b>\$ 28,000.00</b>	<b>\$ -</b>	<b>\$ 1,550,096.48</b>	<b>\$ -</b>	<b>\$ 331,971.56</b>	<b>21.42%</b>
<b>Total Governmental Funds</b>	<b>\$ 16,573,143.84</b>	<b>\$ 13,394,558.86</b>	<b>\$ 13,926,547.00</b>	<b>\$ 2,639,068.93</b>	<b>\$ 16,565,615.93</b>	<b>\$ 13,402,086.77</b>	<b>\$ 823,250.00</b>	<b>\$ (155,223.98)</b>	<b>\$ 17,233,641.95</b>	<b>\$ 1,656,359.79</b>	<b>\$ 14,390,420.54</b>	<b>83.50%</b>
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)	\$ (64,941.54)	\$ 1,514,306.55	\$ (4,400.00)	\$ 1,522,003.62	100.51%
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	\$ 114,000.00	\$ (4,263.32)	\$ 2,012,926.11	\$ 93,250.00	\$ 1,725,043.74	85.70%
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	-	-	\$ 605,000.00	\$ (9,750.00)	\$ -	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	\$ (47,916.19)	\$ 2,426,289.34	\$ 114,602.00	\$ 2,797,376.08	115.29%
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	-	\$ (1,795.38)	\$ 350,664.44	\$ 114,602.00	\$ 4,452,432.20	126.971%
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%
<b>Total Enterprise Funds</b>	<b>\$ 11,446,931.59</b>	<b>\$ 7,480,536.46</b>	<b>\$ 8,267,018.00</b>	<b>\$ 323,609.87</b>	<b>\$ 8,590,627.87</b>	<b>\$ 10,336,840.18</b>	<b>\$ 364,000.00</b>	<b>\$ (118,916.43)</b>	<b>\$ 8,835,711.44</b>	<b>\$ 445,551.00</b>	<b>\$ 10,537,307.61</b>	<b>119.26%</b>
<b>Total All Funds</b>	<b>\$ 28,020,075.43</b>	<b>\$ 20,875,095.32</b>	<b>\$ 22,193,565.00</b>	<b>\$ 2,962,678.80</b>	<b>\$ 25,156,243.80</b>	<b>\$ 23,738,926.95</b>	<b>\$ 1,187,250.00</b>	<b>\$ (274,140.41)</b>	<b>\$ 26,069,353.39</b>	<b>\$ 2,101,910.79</b>	<b>\$ 24,927,728.15</b>	<b>95.62%</b>

**CITY OF PATASKALA, OHIO**  
**DECEMBER 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)
<b>Beginning Fund Balance</b>		<b>\$28,051,740</b>	<b>\$28,051,740</b>			<b>\$ 22,352,604</b>	<b>\$22,352,604</b>				
<b>REVENUE</b>											
<b>Taxes</b>	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	7,806,667	7,698,165	(108,502)	101.41%	6,837,922	7,153,560	315,638	95.59%	968,745	14.17%
	<b>Total Taxes</b>	<b>\$ 9,448,144</b>	<b>\$ 9,405,165</b>	<b>\$ (42,979)</b>	<b>100.46%</b>	<b>\$ 8,415,491</b>	<b>\$ 8,740,830</b>	<b>\$ 325,339</b>	<b>96.28%</b>	<b>\$ 1,032,652</b>	<b>12.27%</b>
<b>Intergovernmental</b>	State-Shared Revenues	\$ 1,960,771	\$ 1,774,322	\$ (186,449)	110.51%	\$ 1,873,476	\$ 1,739,988	\$ (133,488)	107.67%	\$ 87,295	4.66%
	Grants & Loans	1,179,250	2,508,807	1,329,557	47.00%	1,908,339	2,235,613	327,275	85.36%	(729,088)	-38.21%
	Other Intergovernmental	7,698	7,600	(98)	101.29%	-	-	-	0.00%	7,698	100.00%
	<b>Total Intergovernmental</b>	<b>\$ 3,147,719</b>	<b>\$ 4,290,729</b>	<b>\$ 1,143,010</b>	<b>73.36%</b>	<b>\$ 3,781,814</b>	<b>\$ 3,975,601</b>	<b>\$ 193,787</b>	<b>95.13%</b>	<b>\$ (634,095)</b>	<b>-16.77%</b>
<b>Charges for Service</b>	General Government Fees	\$ 257,919	\$ 238,415	\$ (19,504)	108.18%	\$ 260,673	\$ 243,650	\$ (17,023)	106.99%	\$ (2,754)	-1.06%
	Utility Charges	4,867,316	4,632,800	(234,516)	105.06%	4,893,602	4,718,587	(175,015)	103.71%	(26,286)	-0.54%
	Other Service Charges	206,311	190,000	(16,311)	108.58%	206,238	190,000	(16,238)	108.55%	72	0.04%
	<b>Total Charges for Service</b>	<b>\$ 5,331,545</b>	<b>\$ 5,061,215</b>	<b>\$ (270,330)</b>	<b>105.34%</b>	<b>\$ 5,360,513</b>	<b>\$ 5,152,237</b>	<b>\$ (208,276)</b>	<b>104.04%</b>	<b>\$ (28,967)</b>	<b>-0.54%</b>
<b>Fines &amp; Forfeitures</b>	Mayor's Court	\$ 188,662	\$ 205,700	\$ 17,038	91.72%	\$ 81,714	\$ 60,750	\$ (20,964)	134.51%	\$ 106,949	130.88%
	Other Fines & Forfeitures	12,735	1,250	(11,485)	1018.80%	4,157	2,750	(1,407)	151.16%	8,578	206.35%
	<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ 201,397</b>	<b>\$ 206,950</b>	<b>\$ 5,553</b>	<b>97.32%</b>	<b>\$ 85,871</b>	<b>\$ 63,500</b>	<b>\$ (22,371)</b>	<b>135.23%</b>	<b>\$ 115,527</b>	<b>134.54%</b>
<b>Special Assessments</b>	Special Assessments	20,527	22,500	1,973	91.23%	26,452	21,261	(5,191)	124.41%	(5,925)	-22.40%
	<b>Total Special Assessments</b>	<b>\$ 20,527</b>	<b>\$ 22,500</b>	<b>\$ 1,973</b>	<b>91.23%</b>	<b>\$ 26,452</b>	<b>\$ 21,261</b>	<b>\$ (5,191)</b>	<b>124.41%</b>	<b>\$ (5,925)</b>	<b>-22.40%</b>
<b>Other Sources</b>	Investment Income	\$ 307,488	\$ 146,665	\$ (160,823)	209.65%	\$ 144,365	\$ 146,605	\$ 2,240	98.47%	\$ 163,123	112.99%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	643,664	1,640,200	996,536	39.24%	1,693,673	1,798,000	104,327	94.20%	(1,050,009)	-62.00%
	<b>Total Other Sources</b>	<b>\$ 951,151</b>	<b>\$ 1,786,865</b>	<b>\$ 835,714</b>	<b>53.23%</b>	<b>\$ 1,838,037</b>	<b>\$ 1,944,605</b>	<b>\$ 106,568</b>	<b>94.52%</b>	<b>\$ (886,886)</b>	<b>-48.25%</b>
<b>Interfund Transfers</b>	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%
	<b>Total Transfers</b>	<b>\$ 2,203,582</b>	<b>\$ 2,203,582</b>	<b>\$ -</b>	<b>100.00%</b>	<b>\$ 1,230,214</b>	<b>\$ 1,484,452</b>	<b>\$ 254,238</b>	<b>82.87%</b>	<b>\$ 973,367</b>	<b>79.12%</b>
	<b>Grand Total Revenue</b>	<b>\$21,304,066</b>	<b>\$22,977,006</b>	<b>\$ 1,672,940</b>	<b>92.72%</b>	<b>\$ 20,738,393</b>	<b>\$21,382,486</b>	<b>\$ 644,094</b>	<b>96.99%</b>	<b>\$ 565,673</b>	<b>2.73%</b>
<b>Adjustments:</b>											
	- 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%
	<b>Total Adjustments to Revenue</b>	<b>\$ (2,203,582)</b>	<b>\$ (2,203,582)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (1,230,214)</b>	<b>\$ (1,484,452)</b>	<b>\$ 254,238</b>	<b>-17.13%</b>	<b>\$ (973,367)</b>	<b>79.12%</b>
	<b>Adjusted Grand Total Revenue</b>	<b>\$19,100,484</b>	<b>\$20,773,424</b>	<b>\$ 1,672,940</b>	<b>91.95%</b>	<b>\$ 19,508,178</b>	<b>\$19,898,034</b>	<b>\$ 389,856</b>	<b>98.04%</b>	<b>\$ (407,694)</b>	<b>-2.09%</b>

		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>											
	Salary & Related	\$ 5,730,279	\$ 6,690,823	\$ 960,544	14.36%	\$ 188,193	\$ 772,351	11.54%	\$ 5,315,522	\$ 414,757	7.80%
	Contractual Services	2,345,355	5,157,290	2,811,935	54.52%	1,484,407	1,327,529	25.74%	2,100,914	244,440	11.63%
	General Operating	2,271,235	3,405,996	1,134,762	33.32%	286,986	847,776	24.89%	1,801,604	469,631	26.07%
	Capital Outlay	2,306,885	6,472,507	4,165,622	64.36%	3,516,207	649,415	10.03%	2,650,996	(344,111)	-12.98%
	Debt Service	2,139,059	2,139,155	96	0.00%	1	95	0.00%	1,971,671	167,388	8.49%
	Transfers & Advances	2,203,582	2,203,582	0	0.00%	-	0	0.00%	1,230,214	973,367	79.12%
	<b>Grand Total Expenditures</b>	<b>\$16,996,395</b>	<b>\$26,069,353</b>	<b>\$ 9,072,959</b>	<b>34.80%</b>	<b>\$ 5,475,793</b>	<b>\$ 3,597,165</b>	<b>13.80%</b>	<b>\$ 15,070,922</b>	<b>\$ 1,925,473</b>	<b>12.78%</b>
<b>Adjustments:</b>											
	- Interfund transfers & advances	\$ (2,203,582)	\$ (2,203,582)	\$ (0)	0.00%	\$ -	\$ 0	0.00%	\$ (1,230,214)	\$ (973,367)	79.12%
	<b>Total Adjustments</b>	<b>\$ (2,203,582)</b>	<b>\$ (2,203,582)</b>	<b>\$ (0)</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>0.00%</b>	<b>\$ (1,230,214)</b>	<b>\$ (973,367)</b>	<b>79.12%</b>
	<b>Adjusted Grand Total Expenditures</b>	<b>\$14,792,813</b>	<b>\$23,865,771</b>	<b>\$ 9,072,958</b>	<b>38.02%</b>	<b>\$ 5,475,793</b>	<b>\$ 3,597,165</b>	<b>15.07%</b>	<b>\$ 13,840,707</b>	<b>\$ 952,106</b>	<b>6.88%</b>
<b>Ending Fund Balance</b>	(based on non-adjusted expenditures)	<b>\$32,359,411</b>	<b>\$24,927,728</b>			<b>\$ 26,883,618</b>			<b>\$ 28,020,075</b>	<b>\$ 4,339,336</b>	<b>15.49%</b>
			<b>95.62%</b>								



CITY OF PATASKALA, OHIO  
2022 REVENUE BUDGET ANALYSIS - All Funds Summary  
THROUGH DECEMBER 31, 2022

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>Taxes</b>	<b>\$ 9,448,143.63</b>	<b>\$ 9,405,165.00</b>	<b>\$ (42,978.63)</b>	<b>\$ 9,031,060.00</b>	<b>\$ 374,105.00</b>
Income Taxes	\$ 7,806,667.39	\$ 7,698,165.00	\$ (108,502.39)	\$ 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
<b>Intergovernmental</b>	<b>\$ 3,147,719.45</b>	<b>\$ 4,290,729.11</b>	<b>\$ 1,143,009.66</b>	<b>\$ 3,139,775.04</b>	<b>\$ 1,150,954.07</b>
Grants & Loans	\$ 1,179,250.09	\$ 2,508,807.11	\$ 1,329,557.02	\$ 1,356,880.54	\$ 1,151,926.57
Other Intergovernmental	\$ 7,698.18	\$ 7,600.00	\$ (98.18)	\$ -	\$ 7,600.00
State-Shared Revenues	\$ 1,960,771.18	\$ 1,774,322.00	\$ (186,449.18)	\$ 1,782,894.50	\$ (8,572.50)
<b>Charges for Service</b>	<b>\$ 5,331,545.44</b>	<b>\$ 5,061,215.00</b>	<b>\$ (270,330.44)</b>	<b>\$ 4,937,450.00</b>	<b>\$ 123,765.00</b>
General Government Fees	\$ 257,918.62	\$ 238,415.00	\$ (19,503.62)	\$ 231,650.00	\$ 6,765.00
Other Service Charges	\$ 206,310.65	\$ 190,000.00	\$ (16,310.65)	\$ 190,000.00	\$ -
Utility	\$ 4,867,316.17	\$ 4,632,800.00	\$ (234,516.17)	\$ 4,515,800.00	\$ 117,000.00
<b>Fines &amp; Forfeitures</b>	<b>\$ 201,397.35</b>	<b>\$ 206,950.00</b>	<b>\$ 5,552.65</b>	<b>\$ 74,850.00</b>	<b>\$ 132,100.00</b>
Mayor's Court	\$ 188,662.34	\$ 205,700.00	\$ 17,037.66	\$ 72,100.00	\$ 133,600.00
Other Fines & Forfeitures	\$ 12,735.01	\$ 1,250.00	\$ (11,485.01)	\$ 2,750.00	\$ (1,500.00)
<b>Special Assessments</b>	<b>\$ 20,527.23</b>	<b>\$ 22,500.00</b>	<b>\$ 1,972.77</b>	<b>\$ 21,261.00</b>	<b>\$ 1,239.00</b>
Special Assessments	\$ 20,527.23	\$ 22,500.00	\$ 1,972.77	\$ 21,261.00	\$ 1,239.00
<b>Miscellaneous Revenue</b>	<b>\$ 951,151.30</b>	<b>\$ 1,786,865.16</b>	<b>\$ 835,713.86</b>	<b>\$ 1,481,117.44</b>	<b>\$ 305,747.72</b>
Investment Income	\$ 307,487.71	\$ 146,665.16	\$ (160,822.55)	\$ 141,317.44	\$ 5,347.72
Other Miscellaneous Revenue	\$ 643,663.59	\$ 1,640,200.00	\$ 996,536.41	\$ 1,339,800.00	\$ 300,400.00
Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 2,203,581.84</b>	<b>\$ 2,203,581.84</b>	<b>\$ -</b>	<b>\$ 2,189,581.84</b>	<b>\$ 14,000.00</b>
Transfers & Advances	\$ 2,203,581.84	\$ 2,203,581.84	\$ -	\$ 2,189,581.84	\$ 14,000.00
<b>Grand Total</b>	<b>\$ 21,304,066.24</b>	<b>\$ 22,977,006.11</b>	<b>\$ 1,672,939.87</b>	<b>\$ 20,875,095.32</b>	<b>\$ 2,101,910.79</b>

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 5,730,279.07	\$ 188,193.18	\$ 6,690,822.98	\$ 772,350.73	\$ 6,626,447.00	\$ 26,425.98	\$ 37,950.00
Contractual Services	\$ 2,345,354.75	\$ 1,484,406.63	\$ 5,157,289.94	\$ 1,327,528.56	\$ 4,236,890.00	\$ 857,099.94	\$ 63,300.00
General Operating	\$ 2,271,234.74	\$ 286,985.56	\$ 3,405,996.36	\$ 847,776.06	\$ 2,930,684.00	\$ 217,312.36	\$ 258,000.00
Capital Outlay	\$ 2,306,885.19	\$ 3,516,206.99	\$ 6,472,507.11	\$ 649,414.93	\$ 4,070,807.00	\$ 1,587,700.11	\$ 814,000.00
Debt Service	\$ 2,139,059.20	\$ 0.78	\$ 2,139,155.00	\$ 95.02	\$ 2,139,155.00	\$ -	\$ 0.00
Transfers & Advances	\$ 2,203,581.84	\$ -	\$ 2,203,582.00	\$ 0.16	\$ 2,189,582.00	\$ -	\$ 14,000.00
<b>Grand Total</b>	<b>\$ 16,996,394.79</b>	<b>\$ 5,475,793.14</b>	<b>\$ 26,069,353.39</b>	<b>\$ 3,597,165.46</b>	<b>\$ 22,193,565.00</b>	<b>\$ 2,688,538.39</b>	<b>\$ 1,187,250.00</b>

**2022 EXPENDITURE BUDGET ANALYSIS - All Funds  
THROUGH DECEMBER 31, 2022**

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>General Government</b>	<b>\$ 1,770,573.76</b>	<b>\$ 1,169,856.73</b>	<b>\$ 4,343,018.90</b>	<b>\$ 1,402,588.41</b>	<b>\$ 3,479,125.00</b>	<b>\$ 823,393.90</b>	<b>\$ 40,500.00</b>
Salary & Related	\$ 635,818.94	\$ 28,601.44	\$ 782,950.77	\$ 118,530.39	\$ 830,424.00	\$ 2,526.77	\$ (50,000.00)
Contractual Services	\$ 957,583.83	\$ 1,113,125.55	\$ 3,050,550.49	\$ 979,841.11	\$ 2,274,650.00	\$ 725,900.49	\$ 50,000.00
General Operating	\$ 177,170.99	\$ 28,129.74	\$ 509,517.64	\$ 304,216.91	\$ 374,051.00	\$ 94,966.64	\$ 40,500.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Executive &amp; Legislative</b>	<b>\$ 163,338.49</b>	<b>\$ 12,112.19</b>	<b>\$ 209,692.61</b>	<b>\$ 34,241.93</b>	<b>\$ 204,073.00</b>	<b>\$ 5,619.61</b>	<b>\$ -</b>
Salary & Related	\$ 147,881.94	\$ 3,966.02	\$ 163,973.00	\$ 12,125.04	\$ 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	\$ 6,742.98	\$ 5,616.15	\$ 30,749.13	\$ 18,390.00	\$ 28,950.00	\$ 1,799.13	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 323,590.21</b>	<b>\$ 62,755.93</b>	<b>\$ 563,605.28</b>	<b>\$ 177,259.14</b>	<b>\$ 544,650.00</b>	<b>\$ 18,955.28</b>	<b>\$ -</b>
Salary & Related	\$ 83,853.21	\$ 5,916.20	\$ 104,550.00	\$ 14,780.59	\$ 104,550.00	\$ -	\$ -
Contractual Services	\$ 237,166.53	\$ 56,253.26	\$ 445,055.28	\$ 151,635.49	\$ 426,100.00	\$ 18,955.28	\$ -
General Operating	\$ 2,570.47	\$ 586.47	\$ 14,000.00	\$ 10,843.06	\$ 14,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Police</b>	<b>\$ 3,168,109.98</b>	<b>\$ 110,977.71</b>	<b>\$ 3,394,323.34</b>	<b>\$ 115,235.65</b>	<b>\$ 3,206,957.00</b>	<b>\$ 52,616.34</b>	<b>\$ 134,750.00</b>
Salary & Related	\$ 2,716,851.88	\$ 48,223.73	\$ 2,843,199.39	\$ 78,123.78	\$ 2,751,057.00	\$ 10,892.39	\$ 81,250.00
Contractual Services	\$ 15,982.49	\$ 12,749.67	\$ 34,431.16	\$ 5,699.00	\$ 28,500.00	\$ 5,931.16	\$ -
General Operating	\$ 253,548.08	\$ 49,530.17	\$ 308,543.99	\$ 5,465.74	\$ 252,500.00	\$ 27,543.99	\$ 28,500.00
Capital Outlay	\$ 181,727.53	\$ 474.14	\$ 208,148.80	\$ 25,947.13	\$ 174,900.00	\$ 8,248.80	\$ 25,000.00
<b>Public Service</b>	<b>\$ 2,261,713.18</b>	<b>\$ 2,302,817.39</b>	<b>\$ 5,463,928.47</b>	<b>\$ 899,397.90</b>	<b>\$ 3,462,048.00</b>	<b>\$ 1,576,880.47</b>	<b>\$ 425,000.00</b>
Salary & Related	\$ 733,082.81	\$ 18,806.57	\$ 1,049,678.62	\$ 297,789.24	\$ 1,047,649.00	\$ 2,029.62	\$ -
Contractual Services	\$ 139,083.55	\$ 91,200.30	\$ 279,306.28	\$ 49,022.43	\$ 238,992.00	\$ 40,314.28	\$ -
General Operating	\$ 317,953.19	\$ 21,777.24	\$ 558,927.40	\$ 219,196.97	\$ 548,500.00	\$ 10,427.40	\$ -
Capital Outlay	\$ 1,071,593.63	\$ 2,171,033.28	\$ 3,576,016.17	\$ 333,389.26	\$ 1,626,907.00	\$ 1,524,109.17	\$ 425,000.00
<b>Finance</b>	<b>\$ 807,353.15</b>	<b>\$ 54,791.39</b>	<b>\$ 1,045,961.52</b>	<b>\$ 183,816.98</b>	<b>\$ 869,610.00</b>	<b>\$ 8,351.52</b>	<b>\$ 168,000.00</b>
Salary & Related	\$ 279,107.34	\$ 39,479.74	\$ 366,988.70	\$ 48,401.62	\$ 378,508.00	\$ 1,780.70	\$ (13,300.00)
Contractual Services	\$ 109,501.46	\$ 10,682.05	\$ 142,670.95	\$ 22,487.44	\$ 123,348.00	\$ 6,022.95	\$ 13,300.00
General Operating	\$ 418,744.35	\$ 4,629.60	\$ 536,301.87	\$ 112,927.92	\$ 367,754.00	\$ 547.87	\$ 168,000.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>	<b>\$ 963,673.11</b>	<b>\$ 0.39</b>	<b>\$ 963,768.00</b>	<b>\$ 94.50</b>	<b>\$ 963,768.00</b>	<b>\$ -</b>	<b>\$ -</b>
Debt Service	\$ 963,673.11	\$ 0.39	\$ 963,768.00	\$ 94.50	\$ 963,768.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 458,294.65</b>	<b>\$ 115,926.39</b>	<b>\$ 939,133.03</b>	<b>\$ 364,911.99</b>	<b>\$ 880,700.00</b>	<b>\$ 43,433.03</b>	<b>\$ 15,000.00</b>
Salary & Related	\$ 145.96	\$ -	\$ 300.00	\$ 154.04	\$ 300.00	\$ -	\$ -
Contractual Services	\$ 137,461.56	\$ 25,211.36	\$ 239,063.41	\$ 76,390.49	\$ 228,000.00	\$ 11,063.41	\$ -
General Operating	\$ 223,973.49	\$ 46,179.39	\$ 335,376.15	\$ 65,223.27	\$ 313,400.00	\$ 6,976.15	\$ 15,000.00
Capital Outlay	\$ 96,713.64	\$ 44,535.64	\$ 364,393.47	\$ 223,144.19	\$ 339,000.00	\$ 25,393.47	\$ -
<b>Recreational Programming</b>	<b>\$ 403,978.24</b>	<b>\$ 21,843.25</b>	<b>\$ 556,138.98</b>	<b>\$ 130,317.49</b>	<b>\$ 524,898.00</b>	<b>\$ 5,240.98</b>	<b>\$ 26,000.00</b>
Salary & Related	\$ 240,020.46	\$ 8,447.76	\$ 364,639.20	\$ 116,170.98	\$ 341,098.00	\$ 3,541.20	\$ 20,000.00
Contractual Services	\$ 36,097.22	\$ 7,696.67	\$ 51,000.00	\$ 7,206.11	\$ 51,000.00	\$ -	\$ -
General Operating	\$ 127,860.56	\$ 5,698.82	\$ 140,499.78	\$ 6,940.40	\$ 132,800.00	\$ 1,699.78	\$ 6,000.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Water Utility</b>	<b>\$ 2,714,540.09</b>	<b>\$ 618,026.03</b>	<b>\$ 3,460,546.64</b>	<b>\$ 127,980.52</b>	<b>\$ 3,289,955.00</b>	<b>\$ 56,591.64</b>	<b>\$ 114,000.00</b>
Salary & Related	\$ 453,638.99	\$ 16,460.34	\$ 507,189.15	\$ 37,089.82	\$ 504,869.00	\$ 2,320.15	\$ -
Contractual Services	\$ 381,685.08	\$ 45,883.03	\$ 433,359.59	\$ 5,791.48	\$ 416,150.00	\$ 17,209.59	\$ -
General Operating	\$ 403,823.26	\$ 75,336.87	\$ 503,344.67	\$ 24,184.54	\$ 485,567.00	\$ 17,777.67	\$ -
Capital Outlay	\$ 899,024.15	\$ 480,345.40	\$ 1,440,284.23	\$ 60,914.68	\$ 1,307,000.00	\$ 19,284.23	\$ 114,000.00
Debt Service	\$ 576,368.61	\$ 0.39	\$ 576,369.00	\$ -	\$ 576,369.00	\$ -	\$ -
<b>Sewer Utility</b>	<b>\$ 1,757,648.09</b>	<b>\$ 1,006,685.74</b>	<b>\$ 2,925,654.62</b>	<b>\$ 161,320.79</b>	<b>\$ 2,578,199.00</b>	<b>\$ 97,455.62</b>	<b>\$ 250,000.00</b>
Salary & Related	\$ 439,877.54	\$ 18,291.38	\$ 507,354.15	\$ 49,185.23	\$ 504,869.00	\$ 2,485.15	\$ -
Contractual Services	\$ 322,079.46	\$ 119,074.72	\$ 466,882.30	\$ 25,728.12	\$ 438,150.00	\$ 28,732.30	\$ -
General Operating	\$ 338,847.37	\$ 49,501.11	\$ 468,735.73	\$ 80,387.25	\$ 413,162.00	\$ 55,573.73	\$ -
Capital Outlay	\$ 57,826.24	\$ 819,818.53	\$ 883,664.44	\$ 6,019.67	\$ 623,000.00	\$ 10,664.44	\$ 250,000.00
Debt Service	\$ 599,017.48	\$ -	\$ 599,018.00	\$ 0.52	\$ 599,018.00	\$ -	\$ 0.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 2,203,581.84</b>	<b>\$ -</b>	<b>\$ 2,203,582.00</b>	<b>\$ 0.16</b>	<b>\$ 2,189,582.00</b>	<b>\$ -</b>	<b>\$ 14,000.00</b>
Transfers & Advances	\$ 2,203,581.84	\$ -	\$ 2,203,582.00	\$ 0.16	\$ 2,189,582.00	\$ -	\$ 14,000.00
<b>Grand Total</b>	<b>\$ 16,996,394.79</b>	<b>\$ 5,475,793.14</b>	<b>\$ 26,069,353.39</b>	<b>\$ 3,597,165.46</b>	<b>\$ 22,193,565.00</b>	<b>\$ 2,688,538.39</b>	<b>\$ 1,187,250.00</b>

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

Rev. Code Sec. 5705.39

County Auditor's Office,  
Licking County, Ohio  
Newark, Ohio  
December 15, 2022

Jamie Nicholson, Finance Director  
City of Pataskala

I, Michael L. Smith, County Auditor of Licking County, Ohio, do hereby certify that the total appropriations from each fund taken together with all other outstanding appropriations, do not exceed the last amended official estimate of resources for the fiscal year beginning January 1, 2022 as determined by the Budget Commission of Licking County.

*Michael L. Smith*

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

**PATASKALA CITY**  
**5th Amended Official Certificate of Estimated Resources**  
**Rev. Code Sec. 5705.36**  
**Office of the Budget Commission, Licking County, OH**  
**Newark, OH - December 15, 2022**

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1, 2022, as revised by the Budget Commission of Licking County, which shall govern the total of appropriations made at any time during such fiscal year.

	January 1, 2022 UNEC. BALANCE	TAXES	OTHER	TOTAL
<b>GENERAL</b>	\$ 2,851,308.22	\$ 1,457,000.00	\$ 810,167.00	\$ 5,118,475.22
<b>SPECIAL REVENUE</b>	8,060,898.39	-	10,289,854.93	18,350,753.32
<b>DEBT SERVICE</b>	293,468.19	-	1,008,426.00	1,301,894.19
<b>CAPITAL PROJECTS</b>	2,368,428.55	-	523,971.00	2,892,399.55
<b>SPECIAL ASSESSMENTS</b>	-	-	-	-
<b>ENTERPRISE</b>	11,123,321.72	-	7,926,087.46	19,049,409.18
<b>INTERNAL</b>	-	-	-	-
<b>FIDUCIARY</b>	359,971.56	-	960,000.00	1,319,971.56
<b>TOTAL ALL FUNDS</b>	<b>\$ 25,057,396.63</b>	<b>\$ 1,457,000.00</b>	<b>\$ 21,518,506.39</b>	<b>\$ 48,032,903.02</b>

**GENERAL**

101 - General Fund	\$ 2,849,064.46	\$ 1,457,000.00	\$ 810,067.00	\$ 5,116,131.46
102 - Unclaimed Funds	2,243.76	-	100.00	2,343.76
<b>TOTAL</b>	<b>\$ 2,851,308.22</b>	<b>\$ 1,457,000.00</b>	<b>\$ 810,167.00</b>	<b>\$ 5,118,475.22</b>

**SPECIAL REVENUE**

201 - Street Fund	\$ 3,001,288.57	\$ -	\$ 4,554,142.00	\$ 7,555,430.57
202 - State Highway	292,713.84	-	137,500.00	430,213.84
203 - Ecological Preservation	8,650.00	-	-	8,650.00
204 - Pataskala JEDD	3,766.08	-	-	3,766.08
205 - Permissive License Tax	366,388.13	-	253,500.00	619,888.13
206 - Recreation Fund	201,240.55	-	626,665.00	827,905.55
207 - Park Use	133,849.08	-	66,900.00	200,749.08
208 - Police Fund	3,907,743.84	-	3,551,625.00	7,459,368.84
209 - Immobilization	490.00	-	-	490.00
210 - Mayor's Court Computer	24,221.85	-	4,000.00	28,221.85
211 - Alcohol Enforcement & Education	5,946.10	-	-	5,946.10
212 - Law Enforcement Trust	15,502.84	-	1,000.00	16,502.84
213 - Pataskaka Mobile Home Park	4,491.72	-	0.28	4,492.00
214 - FEMA Fund	-	-	-	-
215 - CHIP Fund	-	-	-	-
216 - Community Development Block Grant	-	-	-	-
217 - Safe Routes to School	-	-	-	-
218 - Police K-9	24,267.63	-	1,500.00	25,767.63
219 - Sesquicentennial Fund	366.91	-	-	366.91
220 - Indigent Drivers Interlock	952.10	-	-	952.10
221 - Indigent Drivers Alcohol Treatment	-	-	-	-
222 - Law Enforcement Training & Ed	10,079.61	-	4,500.00	14,579.61
223 - Payment In Lieu	58,939.54	-	-	58,939.54
224 - Local Coronavirus Relief Fund	-	-	-	-
225 - Local Fiscal Recovery Fund	-	-	838,522.65	838,522.65
226 - Impact Fees Fund	-	-	250,000.00	250,000.00
227 - OneOhio Opioid Settlement Fund	-	-	1,500.00	1,500.00
<b>TOTAL</b>	<b>\$ 8,060,898.39</b>	<b>\$ -</b>	<b>\$ 10,289,854.93</b>	<b>\$ 18,350,753.32</b>

**DEBT SERVICE**

401 - Debt Service	\$ 293,468.19	\$ -	\$ 1,008,426.00	\$ 1,301,894.19
402 - Street Bond	-	-	-	-
<b>TOTAL</b>	<b>\$ 293,468.19</b>	<b>\$ -</b>	<b>\$ 1,008,426.00</b>	<b>\$ 1,301,894.19</b>

**CAPITAL PROJECTS**

301 - Capital Improvements	\$ 1,342,368.78	\$ -	\$ 176,471.00	\$ 1,518,839.78
302 - Bond Improvements	-	-	-	-
303 - State Issue II Capital Improvements	31,831.32	-	-	31,831.32

304 - Municipal Building Purchase	-	-	-	-
305 - Courter Bridge Improvements	-	-	-	-
306 - SR 310 TIF	847,993.69	-	250,000.00	1,097,993.69
307 - Columbia Road Bridge Improvements	-	-	-	-
308 - Capital Facilities	146,234.76	-	97,500.00	243,734.76
<b>TOTAL</b>	<b>\$ 2,368,428.55</b>	<b>\$ -</b>	<b>\$ 523,971.00</b>	<b>\$ 2,892,399.55</b>

#### SPECIAL ASSESMENTS

<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### ENTERPRISE FUND

601 - Water Utility	\$ 1,540,519.08	\$ -	\$ 1,382,030.00	\$ 2,922,549.08
602 - Water Capital Improvements	2,738,280.42	-	947,000.00	3,685,280.42
603 - Water Bond Improvements	1.06	-	-	1.06
604 - Water Debt Service	56,158.49	-	527,700.00	583,858.49
605 - Water Treatment Plant #2	0.38	-	-	0.38
606 - Water Utility State Issue II (OPWC)	-	-	605,000.00	605,000.00
651 - Sewer Utility	3,379,465.89	-	1,699,500.00	5,078,965.89
652 - Sewer Capital Improvements	3,275,667.36	-	1,514,969.46	4,790,636.82
653 - Sewer Bond Improvements	387.84	-	0.16	388.00
654 - Sewer Debt Service	119,704.52	-	478,387.84	598,092.36
655 - Oaks Assessment	13,136.68	-	21,500.00	34,636.68
656 - Utility State Issue II (OPWC)	-	-	750,000.00	750,000.00
<b>TOTAL</b>	<b>\$ 11,123,321.72</b>	<b>\$ -</b>	<b>\$ 7,926,087.46</b>	<b>\$ 19,049,409.18</b>

#### INTERNAL FUNDS

\$ -	\$ -	\$ -	\$ -
-	-	-	-
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

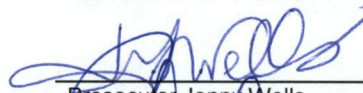
#### FIDUCIARY FUNDS

501 - Construction Account/Project Fund	\$ 271,082.69	\$ -	\$ 750,000.00	\$ 1,021,082.69
502 - Fire Escrow Fund	-	-	100,000.00	100,000.00
503 - Vendor Bond & Escrow	850.00	-	50,000.00	50,850.00
504 - Police Evidence Cash Seizure	18,572.71	-	60,000.00	78,572.71
999 - Payroll Clearing Fund	69,466.16	-	-	69,466.16
<b>TOTAL</b>	<b>\$ 359,971.56</b>	<b>\$ -</b>	<b>\$ 960,000.00</b>	<b>\$ 1,319,971.56</b>


#### **BUDGET COMMISSION**



Auditor Michael L. Smith



Prosecutor Jenny Wells



Treasurer Roy Van Atta

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

	RESOURCES AVAILABLE	RESOURCES APPROPRIATED BY LEGISLATION	PROJECTED UNENCUMBERED FUND BALANCE AS 12/31/22	OK OR EXCEEDS
<b>GENERAL</b>	\$ 5,118,475.22	\$ 2,390,439.24	\$ 2,728,035.98	OK
<b>SPECIAL REVENUE</b>	18,352,253.32	9,779,977.50	8,572,275.82	OK
<b>DEBT SERVICE</b>	1,301,894.19	1,020,677.00	281,217.19	OK
<b>CAPITAL PROJECTS</b>	2,892,399.55	436,694.00	2,455,705.55	OK
<b>SPECIAL ASSESSMENTS</b>	-	-	-	OK
<b>ENTERPRISE</b>	19,049,409.18	8,512,496.04	10,536,913.14	OK
<b>INTERNAL</b>	-	-	-	OK
<b>FIDUCIARY</b>	1,319,971.56	988,000.00	331,971.56	OK
<b>TOTAL</b>	<u>\$ 48,034,403.02</u>	<u>\$ 23,128,283.78</u>	<u>\$ 24,906,119.24</u>	

**GENERAL**

101 - General Fund	\$ 5,116,131.46	\$ 2,390,439.24	\$ 2,725,692.22	OK
102 - Unclaimed Funds	2,343.76	-	2,343.76	OK
<b>TOTAL GENERAL</b>	<u>\$ 5,118,475.22</u>	<u>\$ 2,390,439.24</u>	<u>\$ 2,728,035.98</u>	<b>OK</b>

**SPECIAL REVENUE**

201 - Street Fund	\$ 7,555,430.57	\$ 4,496,319.63	\$ 3,059,110.94	OK
202 - State Highway	430,213.84	58,156.14	372,057.70	OK
203 - Ecological Preservation	8,650.00	-	8,650.00	OK
204 - Pataskala JEDD	3,766.08	-	3,766.08	OK
205 - Permissive License Tax	619,888.13	313,500.00	306,388.13	OK
206 - Recreation Fund	827,905.55	600,166.19	227,739.36	OK
207 - Park Use	200,749.08	106,443.70	94,305.38	OK
208 - Police Fund	7,459,368.84	3,908,310.48	3,551,058.36	OK
209 - Immobilization	490.00	-	490.00	OK
210 - Mayor's Court Computer	28,221.85	6,589.36	21,632.49	OK
211 - Alcohol Enforcement & Education	5,946.10	2,500.00	3,446.10	OK
212 - Law Enforcement Trust	16,502.84	15,000.00	1,502.84	OK
213 - Pataskaka Mobile Home Park	4,492.00	4,492.00	-	OK
214 - FEMA Fund	-	-	-	OK
215 - CHIP Fund	-	-	-	OK
216 - Community Development Block Grant	-	-	-	OK
217 - Safe Routes to School	-	-	-	OK
218 - Police K-9	25,767.63	18,500.00	7,267.63	OK
219 - Sesquicentennial Fund	366.91	-	366.91	OK
220 - Indigent Drivers Interlock	952.10	-	952.10	OK
221 - Indigent Drivers Alcohol Treatment	-	-	-	OK
222 - Law Enforcement Training & Ed	14,579.61	-	14,579.61	OK
223 - Payment In Lieu	58,939.54	-	58,939.54	OK
224 - Local Coronavirus Relief Fund	-	-	-	OK
225 - Local Fiscal Recovery Fund	838,522.65	-	838,522.65	OK
226 - Impact Fees Fund	250,000.00	250,000.00	-	OK
227 - OneOhio Opioid Settlement Fund	1,500.00	-	1,500.00	OK
<b>TOTAL SPECIAL REVENUE</b>	<u>\$ 18,352,253.32</u>	<u>\$ 9,779,977.50</u>	<u>\$ 8,572,275.82</u>	<b>OK</b>

**DEBT SERVICE**

401 - Debt Service	\$ 1,301,894.19	\$ 1,020,677.00	\$ 281,217.19	OK
402 - Street Bond	-	-	-	OK
<b>TOTAL DEBT SERVICE</b>	<u>\$ 1,301,894.19</u>	<u>\$ 1,020,677.00</u>	<u>\$ 281,217.19</u>	<b>OK</b>

**CAPITAL PROJECTS**

301 - Capital Improvements	\$ 1,518,839.78	\$ 180,000.00	\$ 1,338,839.78	OK
302 - Bond Improvements	-	-	-	OK
303 - State Issue II Capital Improvements	31,831.32	-	31,831.32	OK
304 - Municipal Building Purchase	-	-	-	OK

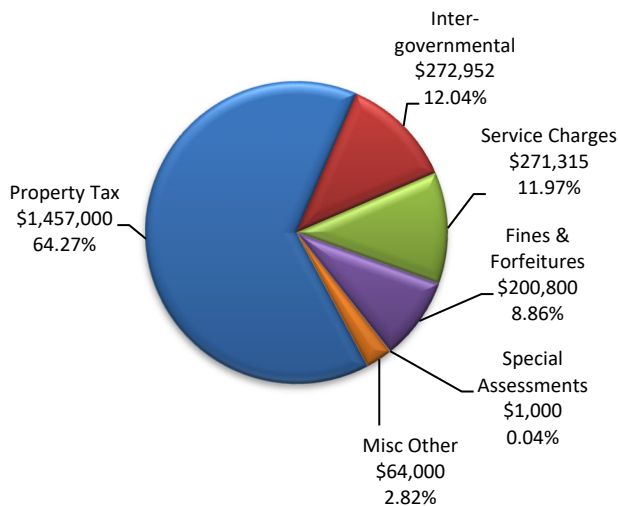
305 - Courter Bridge Improvements	-	-	-	OK
306 - SR 310 TIF	1,097,993.69	106,694.00	991,299.69	OK
307 - Columbia Road Bridge Improvements	-	-	-	OK
308 - Capital Facilities	243,734.76	150,000.00	93,734.76	OK
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 2,892,399.55</b>	<b>\$ 436,694.00</b>	<b>\$ 2,455,705.55</b>	<b>OK</b>
<b><u>SPECIAL ASSESSMENTS</u></b>				
	\$ -	\$ -	\$ -	OK
	-	-	-	OK
<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>OK</b>
<b><u>ENTERPRISE FUND</u></b>				
601 - Water Utility	\$ 2,922,549.08	\$ 1,400,842.70	\$ 1,521,706.38	OK
602 - Water Capital Improvements	3,685,280.42	1,960,236.68	1,725,043.74	OK
603 - Water Bond Improvements	1.06	-	1.06	OK
604 - Water Debt Service	583,858.49	576,369.00	7,489.49	OK
605 - Water Treatment Plant #2	0.38	-	0.38	OK
606 - Water Utility State Issue II (OPWC)	605,000.00	605,000.00	-	OK
651 - Sewer Utility	5,078,965.89	2,281,687.04	2,797,278.85	OK
652 - Sewer Capital Improvements	4,790,636.82	338,204.62	4,452,432.20	OK
653 - Sewer Bond Improvements	388.00	388.00	-	OK
654 - Sewer Debt Service	598,092.36	578,754.00	19,338.36	OK
655 - Oaks Assessment	34,636.68	21,014.00	13,622.68	OK
656 - Utility State Issue II (OPWC)	750,000.00	750,000.00	-	OK
<b>TOTAL ENTERPRISE</b>	<b>\$ 19,049,409.18</b>	<b>\$ 8,512,496.04</b>	<b>\$ 10,536,913.14</b>	<b>OK</b>
<b><u>INTERNAL FUNDS</u></b>				
	\$ -	\$ -	\$ -	OK
	-	-	-	OK
<b>TOTAL INTERNAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>OK</b>
<b><u>FIDUCIARY FUNDS</u></b>				
501 - Construction Account/Project Fund	\$ 1,021,082.69	\$ 778,000.00	\$ 243,082.69	OK
502 - Fire Escrow Fund	100,000.00	100,000.00	-	OK
503 - Vendor Bond & Escrow	50,850.00	50,000.00	850.00	OK
504 - Police Evidence/Cash Seizure	78,572.71	60,000.00	18,572.71	OK
999 - Payroll Clearing Fund	69,466.16	-	69,466.16	OK
<b>TOTAL FIDUCIARY</b>	<b>\$ 1,319,971.56</b>	<b>\$ 988,000.00</b>	<b>\$ 331,971.56</b>	<b>OK</b>



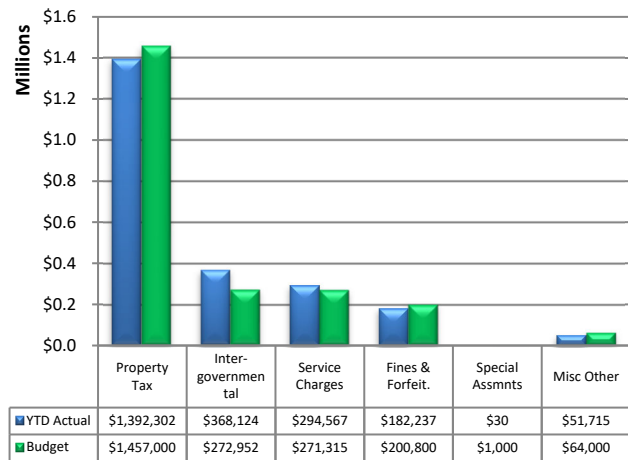
## General Fund (101)

**Revenue** – The general fund had a 2022 revenue budget of approximately \$2.27 million. On a full-year basis, the fund was credited with total revenue of approximately \$2.29 million, which is about \$21.9 thousand (0.97%) higher than budget. Total revenues for 2022 were \$186.3 thousand (8.86%) higher than those collected in 2021. The major drivers of the significant year over year increase was the increased collection of property taxes (up \$62.5 thousand) and the significantly increased fines and forfeitures revenue resulting from a large fine assessed against a developer in Mayor’s Court (up 105.9 thousand); partially offset by reduced permit fees (down \$21.8 thousand).

**General Fund Revenue  
Budget by Source**



**General Fund Revenue  
Budget vs YTD Actual**



The largest revenue source for the general fund is property taxes and which accounted for 64.27% of the 2022 general fund revenue budget. The 2022 budget for this category was projected to be \$1.46 million and would have been up by \$127.2 thousand (9.56%) when compared to 2021 full-year collections. During 2022, the general fund received \$1.39 million in property tax revenues from the Licking County Treasurer (95.56% of budget). This total is up by \$62.5 thousand (4.70%) when compared to the same period in 2021.

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 was 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 full-year basis, the fund received \$368.1 thousand in this category (134.87% of budget) and was up by \$39.8 thousand (12.13%) when compared to the same twelve-month period in 2021. The increase was primarily the result of higher local government fund (LGF) revenues received in 2022 from the State of Ohio (up \$21.1 thousand), increased liquor permit revenue (up \$14.5 thousand), and increased homestead/rollback reimbursements (up \$4.2 thousand).

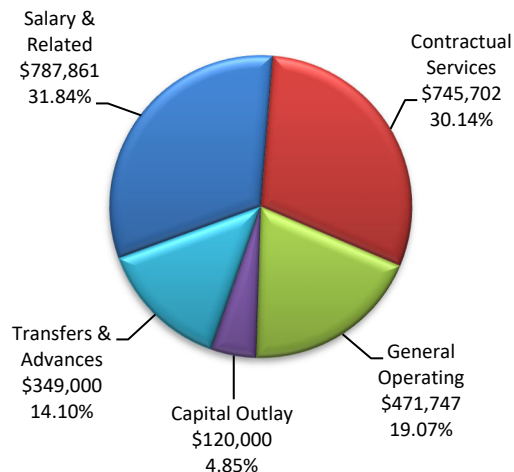
Service charge revenue was the next major general fund revenue source. These revenues are received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other miscellaneous permits. The 2022 budget in this category was \$271.3 thousand (11.97% of budget). Through year-end, the city received \$294.6 thousand (108.57% of budget) and was

down by \$21.7 thousand (6.85%) from FY 2021. The variance is primarily the result of reduced building license/permit fees (down \$18.2 thousand, or 28.29%) and reduced variance applications and zoning permit requests (down by \$3.5 thousand, or 7.73%).

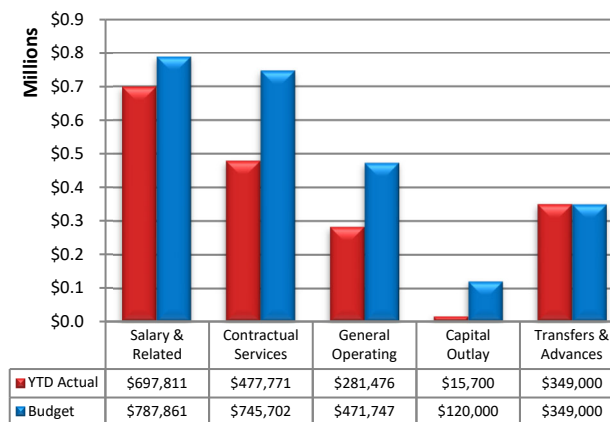
Fines and forfeitures revenue represent the other major revenue category for the general fund. The 2022 budget in this category was \$200.8 thousand (8.86% of budget) and consists of fines and forfeitures generated by the operation of the city's Mayor's Court, as well as other state-generated fines. Through December 31, the city received \$182.2 thousand in this category, which represented 90.76% of budget. Compared to the same twelve-month period in 2021, the total is up by \$105.9 thousand, or 38.80%. The primary driver of the increase is the result of increased non-traffic penalties assessed by the court in FY22.

**Expenditures** – The general fund had a total appropriated expenditure budget for 2022 of approximately \$2.47 million and spending in the fund in 2022 was well below that amount. Total spending through December 31 was approximately \$1.65 million which is equal to 66.71% of the budget. Including encumbrances (e.g., purchase orders) of \$171.2 thousand (but excluding transfers) in the total results in a total ratio equal to 69.30% of budget. Compared to the same full-year period in 2021 (and excluding transfers), the total is down by \$58.1 thousand (4.27%). The decrease was primarily driven by reduced spending in all budget categories except for Transfers & Advances, which was up by \$249.0 thousand or 149%.

**General Fund Expense Budget  
by Category**



**General Fund Spending  
Budget vs YTD Actual**  
(includes encumbrances)



Salaries, wages and other employee-related costs represented the largest expense category, with a 2022 budget of \$787.9 thousand, or 31.84% of the general fund budget. Spending through December 31 (including encumbrances) was \$697.8 thousand, or 88.57% of budget. The positive variance (\$90.1 thousand below budget) was primarily the result of the partial-year open Mayor's Court Clerk position in 2022 and below-budget employee insurance/HRA spending in 2022.

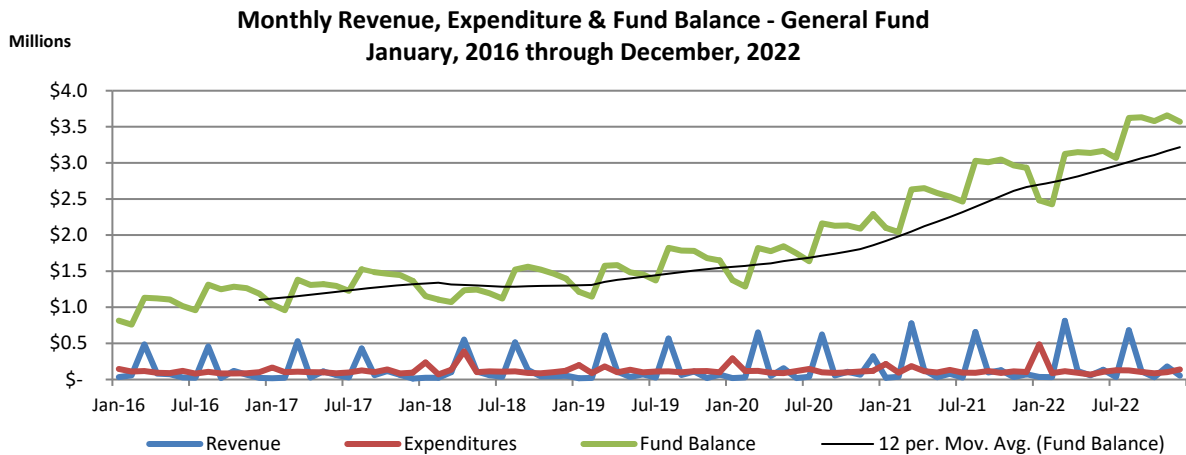
Contractual services is another major expense category in the General fund. The 2022 budget in this category was \$745.7 thousand (30.14% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through December 31 was \$411.9 thousand (55.23% of budget). Including encumbrances (e.g. purchase orders) of \$65.9 thousand in the total, 64.07% has been either spent or committed to be spent. It is important to note that much of the spending in this category

does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We monitored this category closely during 2022 to ensure that spending remained within budget.

General operating expenditures is another significant expense category in the general fund. It combines several other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It had a 2022 budget of \$471.7 thousand, or 19.07% of the fund’s budget. Year to-date 2022 spending in this category was \$216.6 thousand and is equal to 45.92% of budget. Including encumbrances in the calculation, the total spent or committed was \$281.5 thousand, or 59.67% of budget. Spending in this category was down by \$7.3 thousand (3.26%) from the same twelve-month period in 2021. The positive variance is primarily the result of reduced purchases of supplies and materials in 2022.

The approved 2022 budget in the general fund included \$349,000 in interfund transfers to the Recreation (206) fund to provide additional funding for recreational programming. This was a significant increase from FY 2021 which had a total of \$100,000 in interfund transfers to the Recreation (206) fund. The 2022 transfers were made on the accounting system during the month of January.

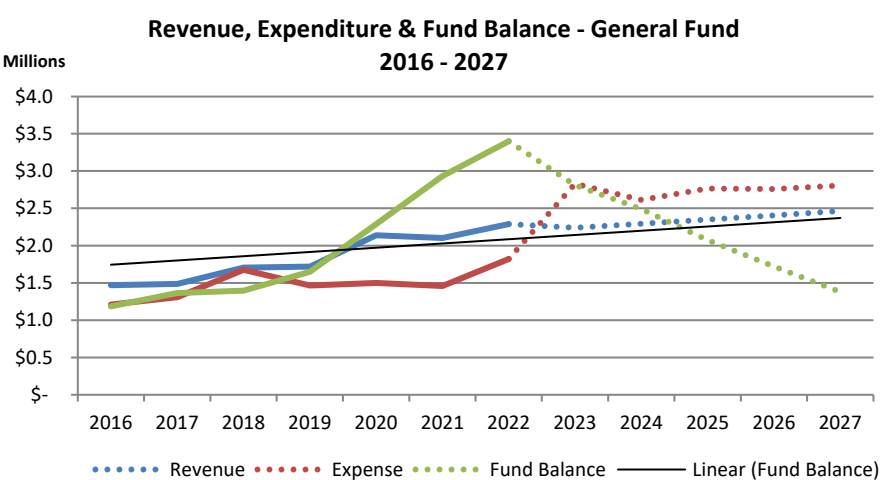
**Fund Balance** – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street, Police and Debt Service functions, are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used 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 had the fund decreasing by \$207.2 thousand (7.60%) if 100% of the projected revenue was collected and 100% of appropriations spent. However, the fund ended 2022 with a fund balance of \$3.57 million and was \$845.7 thousand (31.03%) better than projected. This was the result of spending ending the year \$823.8 thousand below budget and actual revenues being approximately \$21.9 thousand better than projections. The major spikes in revenue (typically March & August) represent the receipt of the semi-annual property tax settlements.

The April 2018 spike reflects interfund transfers of \$250 thousand to the Capital Improvements fund.

As you can see from the chart at right, fiscal years 2020 through 2022 were very positive for the general fund balance, even though the fund had been gradually increasing 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 - 2022 period was less than revenue received, resulting in an increasing fund balance. The fund is projected to be unable to maintain this positive trend as the current forecast calls for deficit spending in each future year from 2023 through 2027. The result of this is a declining fund balance in all future years. This chart has been updated with the approved 2023 budget data through 2027. Based upon the numbers, the fund balance is currently projected to be \$1.38 million at the end of FY 2027 and would reflect a carryover balance ratio of 49.14% which is well above the 25-35% target range in the city’s fund balance policy.



**CITY OF PATASKALA, OHIO**  
**DECEMBER 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)
<b>Beginning Fund Balance</b>		\$ 2,932,978	\$ 2,932,978			\$ 2,289,899	\$ 2,289,899				
<b>REVENUE</b>											
<b>Taxes</b>	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%
	<b>Total Taxes</b>	<b>\$ 1,392,302</b>	<b>\$ 1,457,000</b>	<b>\$ 64,698</b>	<b>95.56%</b>	<b>\$ 1,329,840</b>	<b>\$ 1,337,270</b>	<b>\$ 7,430</b>	<b>99.44%</b>	<b>\$ 62,462</b>	<b>4.70%</b>
<b>Intergovernmental</b>	State-Shared Revenues	\$ 368,124	\$ 272,952	\$ (95,172)	134.87%	\$ 328,289	\$ 247,978	\$ (80,311)	132.39%	\$ 39,836	12.13%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Intergovernmental</b>	<b>\$ 368,124</b>	<b>\$ 272,952</b>	<b>\$ (95,172)</b>	<b>134.87%</b>	<b>\$ 328,289</b>	<b>\$ 247,978</b>	<b>\$ (80,311)</b>	<b>132.39%</b>	<b>\$ 39,836</b>	<b>12.13%</b>
<b>Charges for Service</b>	General Government Fees	\$ 88,256	\$ 81,315	\$ (6,941)	108.54%	\$ 110,006	\$ 92,800	\$ (17,206)	118.54%	\$ (21,750)	-19.77%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	206,311	190,000	(16,311)	108.58%	206,238	190,000	(16,238)	108.55%	72	0.04%
	<b>Total Charges for Service</b>	<b>\$ 294,567</b>	<b>\$ 271,315</b>	<b>\$ (23,252)</b>	<b>108.57%</b>	<b>\$ 316,245</b>	<b>\$ 282,800</b>	<b>\$ (33,445)</b>	<b>111.83%</b>	<b>\$ (21,678)</b>	<b>-6.85%</b>
<b>Fines &amp; Forfeitures</b>	Mayor's Court	\$ 181,243	\$ 200,700	\$ 19,457	90.31%	\$ 76,179	\$ 56,750	\$ (19,429)	134.24%	\$ 105,065	137.92%
	Other Fines & Forfeitures	994	100	(894)	994.00%	135	100	(35)	135.00%	859	636.30%
	<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ 182,237</b>	<b>\$ 200,800</b>	<b>\$ 18,563</b>	<b>90.76%</b>	<b>\$ 76,314</b>	<b>\$ 56,850</b>	<b>\$ (19,464)</b>	<b>134.24%</b>	<b>\$ 105,924</b>	<b>138.80%</b>
<b>Special Assessments</b>	Special Assessments	30	1,000	970	2.96%	5,855	1,000	(4,855)	585.55%	(5,826)	-99.49%
	<b>Total Special Assessments</b>	<b>\$ 30</b>	<b>\$ 1,000</b>	<b>\$ 970</b>	<b>2.96%</b>	<b>\$ 5,855</b>	<b>\$ 1,000</b>	<b>\$ (4,855)</b>	<b>585.55%</b>	<b>\$ (5,826)</b>	<b>-99.49%</b>
<b>Other Sources</b>	Investment Income	\$ 44,703	\$ 17,500	\$ (27,203)	255.45%	\$ 18,656	\$ 20,000	\$ 1,344	93.28%	\$ 26,047	139.62%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	7,012	46,500	39,488	15.08%	27,514	31,500	3,986	87.34%	(20,502)	-74.52%
	<b>Total Other Sources</b>	<b>\$ 51,715</b>	<b>\$ 64,000</b>	<b>\$ 12,285</b>	<b>80.80%</b>	<b>\$ 46,170</b>	<b>\$ 51,500</b>	<b>\$ 5,330</b>	<b>89.65%</b>	<b>\$ 5,545</b>	<b>12.01%</b>
<b>Interfund Transfers</b>	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Grand Total Revenue</b>	<b>\$ 2,288,974</b>	<b>\$ 2,267,067</b>	<b>\$ (21,907)</b>	<b>100.97%</b>	<b>\$ 2,102,712</b>	<b>\$ 1,977,398</b>	<b>\$ (125,314)</b>	<b>106.34%</b>	<b>\$ 186,262</b>	<b>8.86%</b>
<b>Adjustments:</b>											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Adjusted Grand Total Revenue</b>	<b>\$ 2,288,974</b>	<b>\$ 2,267,067</b>	<b>\$ (21,907)</b>	<b>100.97%</b>	<b>\$ 2,102,712</b>	<b>\$ 1,977,398</b>	<b>\$ (125,314)</b>	<b>106.34%</b>	<b>\$ 186,262</b>	<b>8.86%</b>

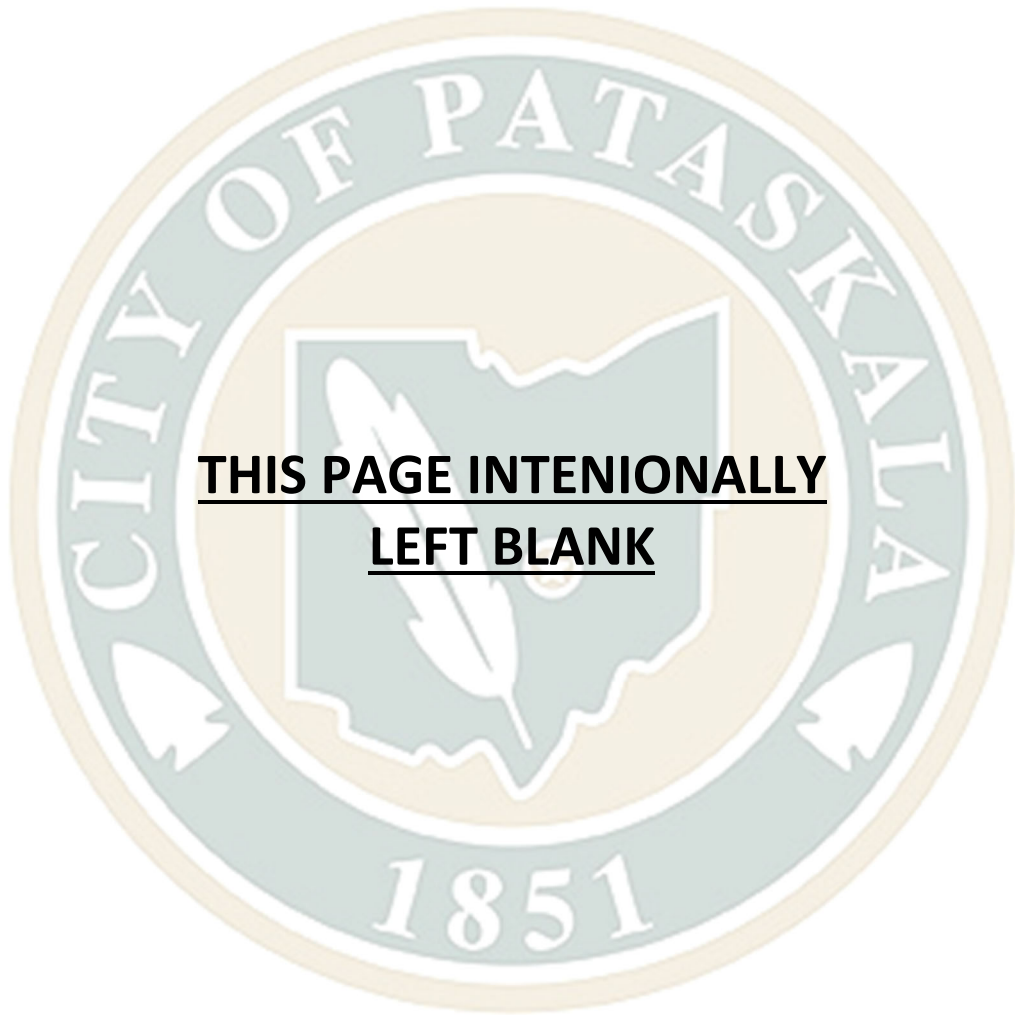
		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>											
	Salary & Related	\$ 657,725	\$ 787,861	\$ 130,136	16.52%	\$ 40,086	\$ 90,050	11.43%	\$ 694,810	\$ (37,085)	-5.34%
	Contractual Services	411,871	745,702	333,831	44.77%	65,900	267,931	35.93%	418,007	(6,136)	-1.47%
	General Operating	216,630	471,747	255,117	54.08%	64,846	190,271	40.33%	223,926	(7,297)	-3.26%
	Capital Outlay	15,326	120,000	104,674	87.23%	374	104,300	86.92%	22,890	(7,564)	-33.04%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	349,000	349,000	-	0.00%	-	-	0.00%	100,000	249,000	249.00%
	<b>Grand Total Expenditures</b>	<b>\$ 1,650,552</b>	<b>\$ 2,474,310</b>	<b>\$ 823,758</b>	<b>33.29%</b>	<b>\$ 171,206</b>	<b>\$ 652,552</b>	<b>26.37%</b>	<b>\$ 1,459,633</b>	<b>\$ 190,918</b>	<b>13.08%</b>
<b>Adjustments:</b>											
	- Interfund transfers & advances	\$ (349,000)	\$ (349,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (100,000)	\$ (249,000)	249.00%
	<b>Total Adjustments</b>	<b>\$ (349,000)</b>	<b>\$ (349,000)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (100,000)</b>	<b>\$ (249,000)</b>	<b>249.00%</b>
	<b>Adjusted Grand Total Expenditures</b>	<b>\$ 1,301,552</b>	<b>\$ 2,125,310</b>	<b>\$ 823,758</b>	<b>38.76%</b>	<b>\$ 171,206</b>	<b>\$ 652,552</b>	<b>30.70%</b>	<b>\$ 1,359,633</b>	<b>\$ (58,082)</b>	<b>-4.27%</b>
<b>Ending Fund Balance</b>	(based on non-adjusted expenditures)	<b>\$ 3,571,400</b>	<b>\$ 2,725,735</b>			<b>\$ 3,400,194</b>			<b>\$ 2,932,978</b>	<b>\$ 638,422</b>	<b>21.77%</b>
			110.16%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>101 - General Fund</b>	<b>\$ 2,288,973.95</b>	<b>\$ 2,267,067.00</b>	<b>\$ (21,906.95)</b>	<b>\$ 2,017,557.00</b>	<b>\$ 249,510.00</b>
<b>Taxes</b>	<b>\$ 1,392,301.68</b>	<b>\$ 1,457,000.00</b>	<b>\$ 64,698.32</b>	<b>\$ 1,377,178.00</b>	<b>\$ 79,822.00</b>
Property Taxes	\$ 1,392,301.68	\$ 1,457,000.00	\$ 64,698.32	\$ 1,377,178.00	\$ 79,822.00
<b>Intergovernmental</b>	<b>\$ 368,124.25</b>	<b>\$ 272,952.00</b>	<b>\$ (95,172.25)</b>	<b>\$ 252,479.00</b>	<b>\$ 20,473.00</b>
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 368,124.25	\$ 272,952.00	\$ (95,172.25)	\$ 252,479.00	\$ 20,473.00
<b>Charges for Service</b>	<b>\$ 294,566.55</b>	<b>\$ 271,315.00</b>	<b>\$ (23,251.55)</b>	<b>\$ 267,800.00</b>	<b>\$ 3,515.00</b>
General Government Fees	\$ 88,255.90	\$ 81,315.00	\$ (6,940.90)	\$ 77,800.00	\$ 3,515.00
Other Service Charges	\$ 206,310.65	\$ 190,000.00	\$ (16,310.65)	\$ 190,000.00	\$ -
<b>Fines &amp; Forfeitures</b>	<b>\$ 182,237.34</b>	<b>\$ 200,800.00</b>	<b>\$ 18,562.66</b>	<b>\$ 68,200.00</b>	<b>\$ 132,600.00</b>
Mayor's Court	\$ 181,243.34	\$ 200,700.00	\$ 19,456.66	\$ 68,100.00	\$ 132,600.00
Other Fines & Forfeitures	\$ 994.00	\$ 100.00	\$ (894.00)	\$ 100.00	\$ -
<b>Special Assessments</b>	<b>\$ 29.59</b>	<b>\$ 1,000.00</b>	<b>\$ 970.41</b>	<b>\$ 1,000.00</b>	<b>\$ -</b>
Special Assessments	\$ 29.59	\$ 1,000.00	\$ 970.41	\$ 1,000.00	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 51,714.54</b>	<b>\$ 64,000.00</b>	<b>\$ 12,285.46</b>	<b>\$ 50,900.00</b>	<b>\$ 13,100.00</b>
Investment Income	\$ 44,702.93	\$ 17,500.00	\$ (27,202.93)	\$ 19,400.00	\$ (1,900.00)
Other Miscellaneous Revenue	\$ 7,011.61	\$ 46,500.00	\$ 39,488.39	\$ 31,500.00	\$ 15,000.00
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 2,288,973.95</b>	<b>\$ 2,267,067.00</b>	<b>\$ (21,906.95)</b>	<b>\$ 2,017,557.00</b>	<b>\$ 249,510.00</b>

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>101 - General Fund</b>	<b>\$ 1,650,551.81</b>	<b>\$ 171,206.10</b>	<b>\$ 2,474,309.56</b>	<b>\$ 652,551.65</b>	<b>\$ 2,385,854.00</b>	<b>\$ 46,955.56</b>	<b>\$ 41,500.00</b>
<b>General Government</b>	<b>\$ 643,838.16</b>	<b>\$ 59,734.31</b>	<b>\$ 998,812.27</b>	<b>\$ 295,239.80</b>	<b>\$ 965,378.00</b>	<b>\$ 20,934.27</b>	<b>\$ 12,500.00</b>
Salary & Related	\$ 395,610.49	\$ 21,442.41	\$ 476,433.38	\$ 59,380.48	\$ 484,012.00	\$ 2,421.38	\$ (10,000.00)
Contractual Services	\$ 202,042.55	\$ 21,639.77	\$ 350,779.77	\$ 127,097.45	\$ 332,315.00	\$ 8,464.77	\$ 10,000.00
General Operating	\$ 46,185.12	\$ 16,652.13	\$ 171,599.12	\$ 108,761.87	\$ 149,051.00	\$ 10,048.12	\$ 12,500.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Executive &amp; Legislative</b>	<b>\$ 163,338.49</b>	<b>\$ 12,112.19</b>	<b>\$ 209,692.61</b>	<b>\$ 34,241.93</b>	<b>\$ 204,073.00</b>	<b>\$ 5,619.61</b>	<b>\$ -</b>
Salary & Related	\$ 147,881.94	\$ 3,966.02	\$ 163,973.00	\$ 12,125.04	\$ 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	\$ 6,742.98	\$ 5,616.15	\$ 30,749.13	\$ 18,390.00	\$ 28,950.00	\$ 1,799.13	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 187,528.82</b>	<b>\$ 27,281.50</b>	<b>\$ 326,064.95</b>	<b>\$ 111,254.63</b>	<b>\$ 317,650.00</b>	<b>\$ 8,414.95</b>	<b>\$ -</b>
Salary & Related	\$ 83,853.21	\$ 5,916.20	\$ 104,550.00	\$ 14,780.59	\$ 104,550.00	\$ -	\$ -
Contractual Services	\$ 101,700.63	\$ 21,178.83	\$ 209,514.95	\$ 86,635.49	\$ 201,100.00	\$ 8,414.95	\$ -
General Operating	\$ 1,974.98	\$ 186.47	\$ 12,000.00	\$ 9,838.55	\$ 12,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Finance</b>	<b>\$ 77,509.11</b>	<b>\$ 14,937.71</b>	<b>\$ 113,256.25</b>	<b>\$ 20,809.43</b>	<b>\$ 111,053.00</b>	<b>\$ 2,203.25</b>	<b>\$ -</b>
Salary & Related	\$ 30,233.45	\$ 8,761.68	\$ 42,604.60	\$ 3,609.47	\$ 43,250.00	\$ 654.60	\$ (1,300.00)
Contractual Services	\$ 37,322.84	\$ 2,394.84	\$ 46,824.57	\$ 7,106.89	\$ 44,263.00	\$ 1,261.57	\$ 1,300.00
General Operating	\$ 9,952.82	\$ 3,781.19	\$ 23,827.08	\$ 10,093.07	\$ 23,540.00	\$ 287.08	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 229,337.23</b>	<b>\$ 57,140.39</b>	<b>\$ 477,483.48</b>	<b>\$ 191,005.86</b>	<b>\$ 452,700.00</b>	<b>\$ 9,783.48</b>	<b>\$ 15,000.00</b>
Salary & Related	\$ 145.96	\$ -	\$ 300.00	\$ 154.04	\$ 300.00	\$ -	\$ -
Contractual Services	\$ 62,091.25	\$ 18,156.37	\$ 123,612.16	\$ 43,364.54	\$ 118,000.00	\$ 5,612.16	\$ -
General Operating	\$ 151,773.92	\$ 38,610.12	\$ 233,571.32	\$ 43,187.28	\$ 214,400.00	\$ 4,171.32	\$ 15,000.00
Capital Outlay	\$ 15,326.10	\$ 373.90	\$ 120,000.00	\$ 104,300.00	\$ 120,000.00	\$ -	\$ -
<b>Recreational Programming</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 349,000.00</b>	<b>\$ -</b>	<b>\$ 349,000.00</b>	<b>\$ -</b>	<b>\$ 335,000.00</b>	<b>\$ -</b>	<b>\$ 14,000.00</b>
Transfers & Advances	\$ 349,000.00	\$ -	\$ 349,000.00	\$ -	\$ 335,000.00	\$ -	\$ 14,000.00
<b>Grand Total</b>	<b>\$ 1,650,551.81</b>	<b>\$ 171,206.10</b>	<b>\$ 2,474,309.56</b>	<b>\$ 652,551.65</b>	<b>\$ 2,385,854.00</b>	<b>\$ 46,955.56</b>	<b>\$ 41,500.00</b>



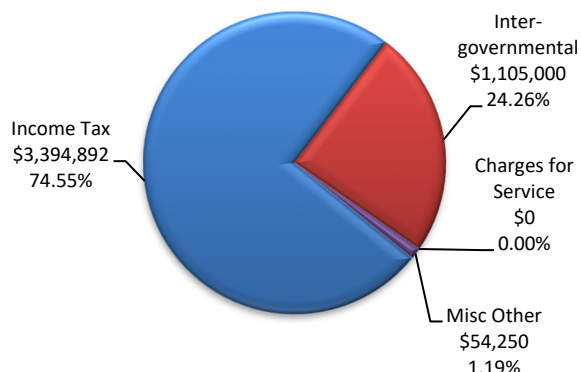
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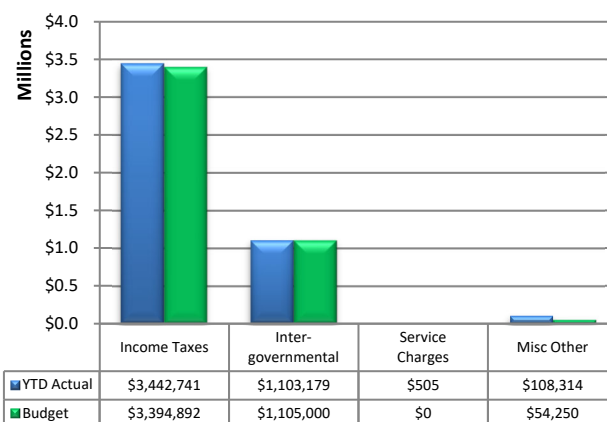
## Street Fund (201)

**Revenue** – The Street Fund had a 2022 revenue budget of approximately \$4.55 million with the fund’s primary revenue sources are income taxes and intergovernmental revenues. On a full-year basis, the Street fund was credited with total revenue of approximately \$4.65 million, which reflects 102.21% of the full-year budget. Total full-year revenue was up by \$1.2 million (35.16%) from the same twelve-month period in 2021.

**Street Fund Revenue  
Budget by Source**

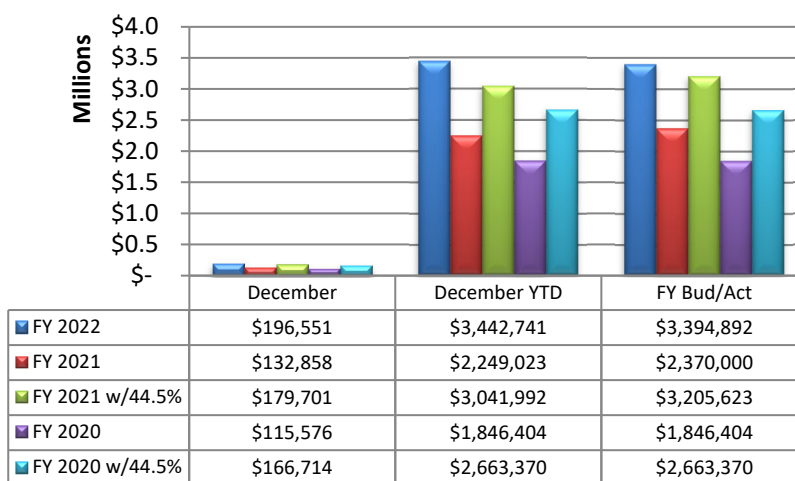


**Street Fund Revenue  
Budget vs YTD Actual**



Income tax collections in December were \$196.6 thousand and represent 5.79% of the 2022 budget. Collections were up by \$63.7 thousand (47.94%) when compared to the same period in 2021. Full-year income tax revenues credited to the fund were about \$3.44 million and represent 101.41% of budget. In comparison, last year’s collections through December 2021 were \$2.25 million, an increase of \$1.19 million (53.08%) in 2022 from 2021. 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 \$905.6 thousand, while the higher level of total collections through December resulted in an increase of \$288.1 thousand. The net impact of these variances is the overall increase in fund revenue of \$1.19 million. 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 \$400.7 thousand (13.17%) more in 2022 than 2021 had the allocation rate not been changed, and collections would have been \$779.4 thousand (29.26%) more than 2020 collections.

**Income Tax Collections - Street Fund**

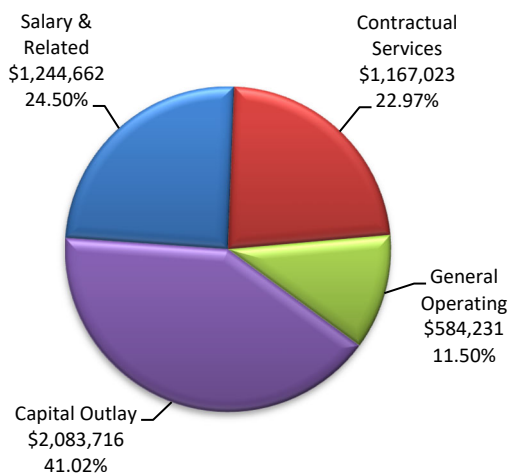


Intergovernmental revenues in the Street fund were budgeted at \$1.10 million and represent 24.26% of the fund's revenue budget. They reflect funding received by the city from the federal, state and county governments. This category is comprised of state-shared (e.g., permissive) taxes, and grants/loans from other governmental agencies. On a full-year basis, the city received \$1.10 million in this category (99.84% of budget) which was down by \$45.9 thousand (3.99%) from the same twelve-month period in 2021. The drivers of the decrease were a \$73.0 thousand (39.29%) decrease in motor vehicle registrations, partially offset by a \$19.3 thousand (2.01%) increase in state gasoline excise tax revenues and a \$7.8 thousand increase in Electric Utility net profits tax.

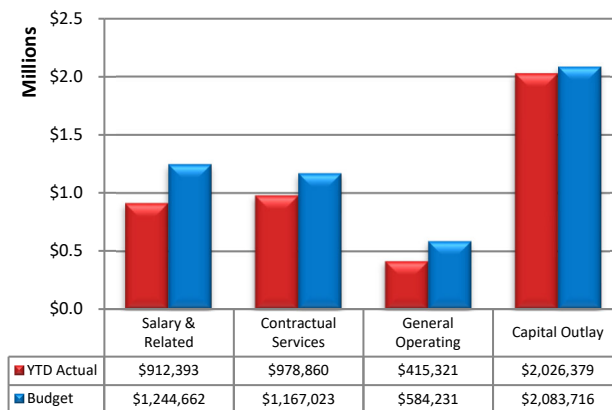
The other category, Other Sources, was budgeted at \$54.3 thousand and represents only 1.19% of the total fund revenue budget. On a full-year basis, the city received \$108.3 thousand (199.66% of budget), which is up by \$63.5 thousand (41.71%) from the same twelve-month period in 2021.

**Expenditures** – The Street fund had a total appropriated expenditure budget for 2022 of approximately \$5.08 million. Total spending through December 31 was \$1.96 million and is equal to 38.57% of the budget. The driver of the lower than anticipated spending rate is the result of reduced level of spending in all budget categories. Including encumbrances of \$2.37 million in the total (but excluding transfers) results in total fund spending equal to 85.30% of budget. Compared to full-year 2021 (and excluding transfers), the total is down by \$768.1 thousand (28.16%) and is due primarily to decreased spending in the Capital Outlay and Salary & Related budget categories.

**Street Fund  
Expense Budget by Category**



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



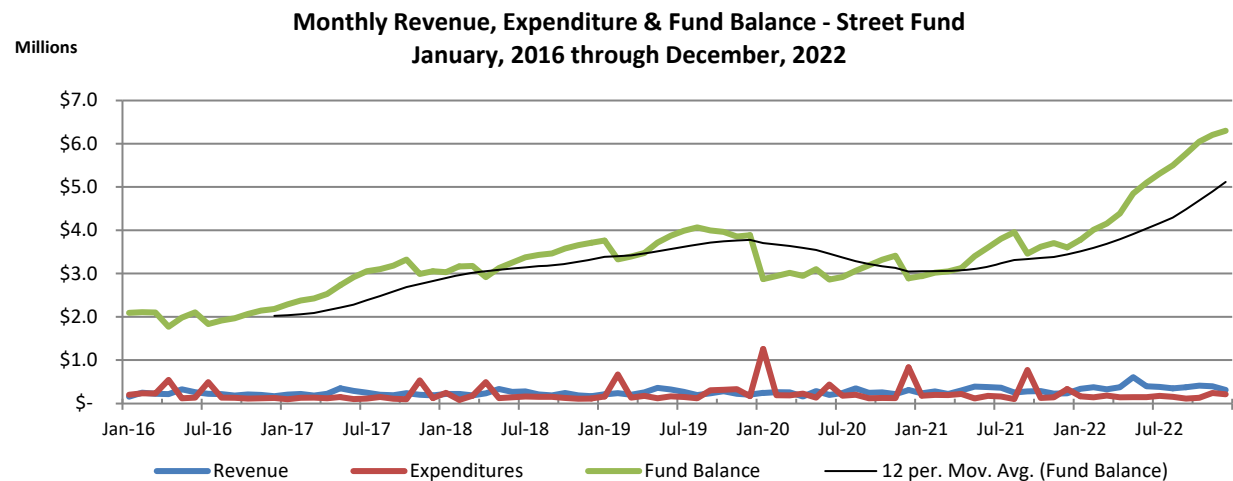
Spending on capital projects and equipment is the largest expense category in the Street Fund with a 2022 budget of \$2.08 million, or 41.02% of the fund's budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. Spending through December 31 was \$278.2 thousand, or 13.35% of budget. Including encumbrances (e.g., purchase orders) in the total results in a spending commitment equal to \$2.03 million, or 97.25% of budget.

Salaries, wages and other employee-related costs represent the next major expense category in the Street fund. The 2022 budget in this category was \$1.24 million (24.50% of budget). Spending through December 31 was \$882.9 thousand, or 70.93% of budget. The positive budget variance (\$361.8 thousand below budget) was primarily the result of unfilled budgeted positions (Crew Leader, etc.) and the rate differential paid due to the resignation of a long-term employee and a new hire employee. Spending in this category is down by \$55.3 thousand (5.90%) from the level in 2021 and is the result of the city spending less on

overtime, and funding employee HRA balances and other employee fringe benefits; partially offset by the higher wage rate and step increases.

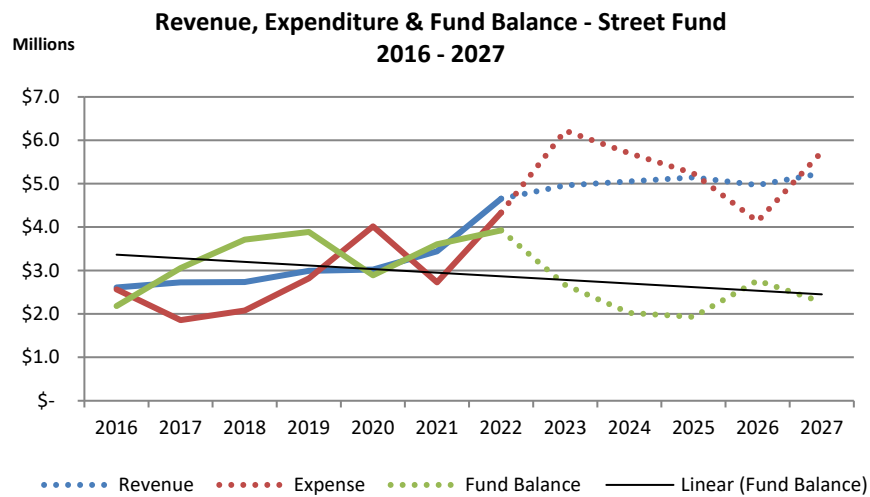
General operating expenditures was another significant expense category for the Street fund. It combines several other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It had a 2022 budget of \$584.2 thousand, or 11.50% of the fund’s budget. Spending through December 31 was \$392.5 thousand, or 67.19% of the budget. Including encumbrances in the calculation, total spending is \$415.3 thousand, or 71.09% of the budget. Spending in this category is up by \$52.8 thousand (15.55%) when compared to the same twelve-month period in 2021.

**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 and January 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. The approved 2022 budget called for the fund balance to decline by \$525.5 thousand (14.57%) due to the many infrastructure improvement projects expected to be completed and invoices paid. However, with revenues ending the year approximately \$100.6 thousand above the forecast and below-budget spending in 2022 (approximately \$768.1 thousand, or 28.16% below budget), the year-end unencumbered carryover fund balance increased to \$3.93 million. This balance represents a carryover ratio of 90.64% which is well above the 25-35% target per city policy.

As you can see from chart at the top of the following page, which has been updated with the approved 2023 budget data through 2027, the balance of the Street fund increased significantly from 2016 – 2019 but dramatically declined in 2020 due to increased approved capital spending. However, current projections



also call for the fund balance to materially decrease through 2025. From 2026 and beyond, the fund balance remains somewhat stable between \$2.27 and \$2.76 million.

**CITY OF PATASKALA, OHIO**  
**DECEMBER 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)
<b>Beginning Fund Balance</b>											
		\$ 3,605,559	\$ 3,605,559			\$ 2,889,341	\$ 2,889,341				
<b>REVENUE</b>											
<b>Taxes</b>	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	3,442,741	3,394,892	(47,849)	101.41%	2,249,023	2,370,000	120,977	94.90%	1,193,717	53.08%
	<b>Total Taxes</b>	<b>\$ 3,442,741</b>	<b>\$ 3,394,892</b>	<b>\$ (47,849)</b>	<b>101.41%</b>	<b>\$ 2,249,023</b>	<b>\$ 2,370,000</b>	<b>\$ 120,977</b>	<b>94.90%</b>	<b>\$ 1,193,717</b>	<b>53.08%</b>
<b>Intergovernmental</b>	State-Shared Revenues	\$ 1,103,179	\$ 1,105,000	\$ 1,821	99.84%	\$ 1,149,048	\$ 1,083,750	\$ (65,298)	106.03%	\$ (45,869)	-3.99%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Intergovernmental</b>	<b>\$ 1,103,179</b>	<b>\$ 1,105,000</b>	<b>\$ 1,821</b>	<b>99.84%</b>	<b>\$ 1,149,048</b>	<b>\$ 1,083,750</b>	<b>\$ (65,298)</b>	<b>106.03%</b>	<b>\$ (45,869)</b>	<b>-3.99%</b>
<b>Charges for Service</b>	General Government Fees	\$ 505	\$ -	\$ (505)	100.00%	\$ 900	\$ -	\$ (900)	100.00%	\$ (395)	-43.89%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Charges for Service</b>	<b>\$ 505</b>	<b>\$ -</b>	<b>\$ (505)</b>	<b>100.00%</b>	<b>\$ 900</b>	<b>\$ -</b>	<b>\$ (900)</b>	<b>100.00%</b>	<b>\$ (395)</b>	<b>-43.89%</b>
<b>Fines &amp; Forfeitures</b>	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Special Assessments</b>	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>	Investment Income	\$ 55,333	\$ 24,250	\$ (31,083)	228.18%	\$ 24,495	\$ 25,000	\$ 505	97.98%	\$ 30,838	125.89%
	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	52,980	30,000	(22,980)	176.60%	20,317	30,000	9,683	67.72%	32,663	160.77%
	<b>Total Other Sources</b>	<b>\$ 108,314</b>	<b>\$ 54,250</b>	<b>\$ (54,064)</b>	<b>199.66%</b>	<b>\$ 44,812</b>	<b>\$ 55,000</b>	<b>\$ 10,188</b>	<b>81.48%</b>	<b>\$ 63,501</b>	<b>141.71%</b>
<b>Interfund Transfers</b>	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Grand Total Revenue</b>	<b>\$ 4,654,738</b>	<b>\$ 4,554,142</b>	<b>\$ (100,596)</b>	<b>102.21%</b>	<b>\$ 3,443,783</b>	<b>\$ 3,508,750</b>	<b>\$ 64,967</b>	<b>98.15%</b>	<b>\$ 1,210,955</b>	<b>35.16%</b>
<b>Adjustments:</b>											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Adjusted Grand Total Revenue</b>	<b>\$ 4,654,738</b>	<b>\$ 4,554,142</b>	<b>\$ (100,596)</b>	<b>102.21%</b>	<b>\$ 3,443,783</b>	<b>\$ 3,508,750</b>	<b>\$ 64,967</b>	<b>98.15%</b>	<b>\$ 1,210,955</b>	<b>35.16%</b>

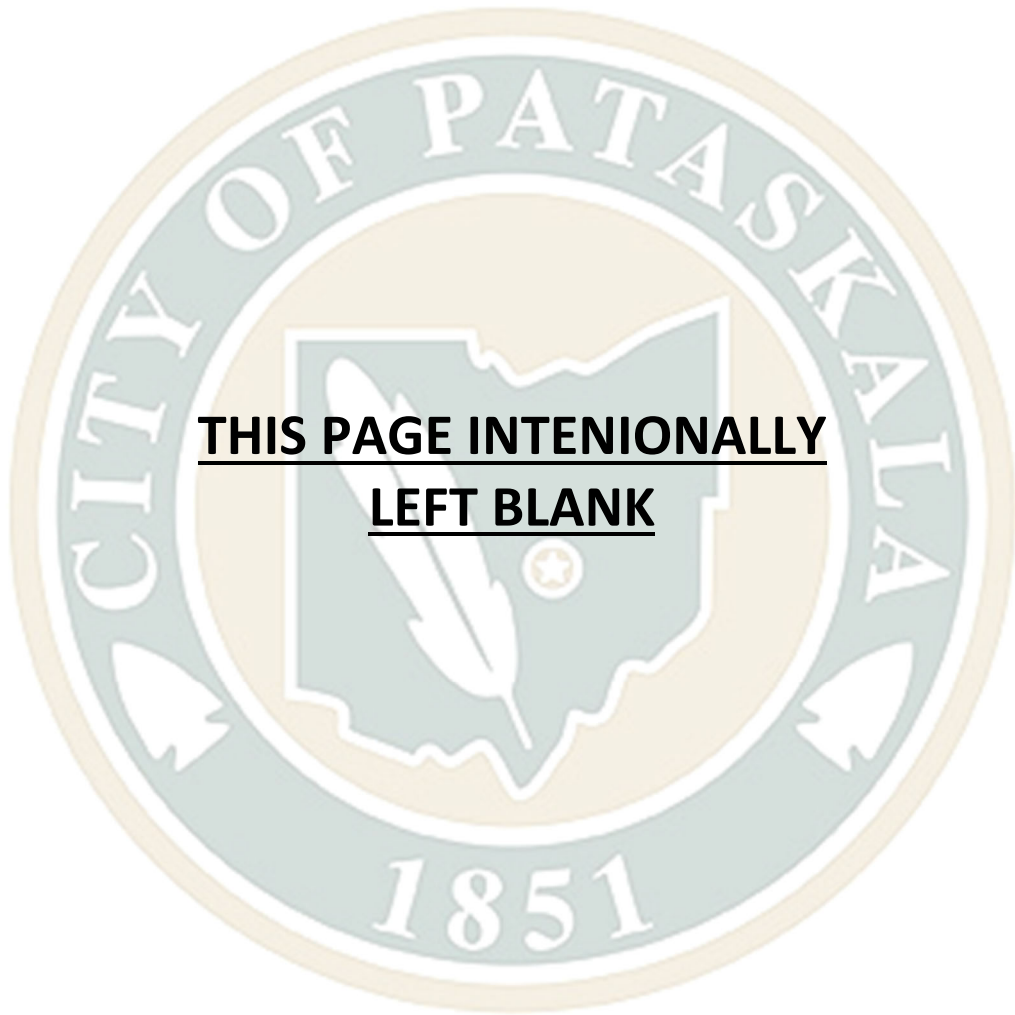
		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>											
	Salary & Related	\$ 882,863	\$ 1,244,662	\$ 361,799	29.07%	\$ 29,530	\$ 332,269	26.70%	\$ 938,207	\$ (55,344)	-5.90%
	Contractual Services	405,816	1,167,023	761,206	65.23%	573,044	188,162	16.12%	412,307	(6,491)	-1.57%
	General Operating	392,536	584,231	191,695	32.81%	22,785	168,910	28.91%	339,711	52,825	15.55%
	Capital Outlay	278,226	2,083,716	1,805,490	86.65%	1,748,153	57,336	2.75%	1,037,340	(759,114)	-73.18%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	<b>Grand Total Expenditures</b>	<b>\$ 1,959,442</b>	<b>\$ 5,079,631</b>	<b>\$ 3,120,189</b>	<b>61.43%</b>	<b>\$ 2,373,512</b>	<b>\$ 746,677</b>	<b>14.70%</b>	<b>\$ 2,727,566</b>	<b>\$ (768,124)</b>	<b>-28.16%</b>
<b>Adjustments:</b>											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	<b>Total Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Adjusted Grand Total Expenditures</b>	<b>\$ 1,959,442</b>	<b>\$ 5,079,631</b>	<b>\$ 3,120,189</b>	<b>61.43%</b>	<b>\$ 2,373,512</b>	<b>\$ 746,677</b>	<b>14.70%</b>	<b>\$ 2,727,566</b>	<b>\$ (768,124)</b>	<b>-28.16%</b>
<b>Ending Fund Balance</b>	(based on non-adjusted expenditures)	<b>\$ 6,300,855</b>	<b>\$ 3,080,070</b>			<b>\$ 3,927,343</b>			<b>\$ 3,605,559</b>	<b>\$ 2,695,296</b>	<b>74.75%</b>
			60.64%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>201 - Street Fund</b>	<b>\$ 4,654,738.17</b>	<b>\$ 4,554,142.00</b>	<b>\$ (100,596.17)</b>	<b>\$ 4,433,719.50</b>	<b>\$ 120,422.50</b>
<b>Taxes</b>	<b>\$ 3,442,740.77</b>	<b>\$ 3,394,892.00</b>	<b>\$ (47,848.77)</b>	<b>\$ 3,265,112.00</b>	<b>\$ 129,780.00</b>
Income Taxes	\$ 3,442,740.77	\$ 3,394,892.00	\$ (47,848.77)	\$ 3,265,112.00	\$ 129,780.00
<b>Intergovernmental</b>	<b>\$ 1,103,178.77</b>	<b>\$ 1,105,000.00</b>	<b>\$ 1,821.23</b>	<b>\$ 1,114,357.50</b>	<b>\$ (9,357.50)</b>
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 1,103,178.77	\$ 1,105,000.00	\$ 1,821.23	\$ 1,114,357.50	\$ (9,357.50)
<b>Charges for Service</b>	<b>\$ 505.00</b>	<b>\$ -</b>	<b>\$ (505.00)</b>	<b>\$ -</b>	<b>\$ -</b>
General Government Fees	\$ 505.00	\$ -	\$ (505.00)	\$ -	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 108,313.63</b>	<b>\$ 54,250.00</b>	<b>\$ (54,063.63)</b>	<b>\$ 54,250.00</b>	<b>\$ -</b>
Investment Income	\$ 55,333.44	\$ 24,250.00	\$ (31,083.44)	\$ 24,250.00	\$ -
Other Miscellaneous Revenue	\$ 52,980.19	\$ 30,000.00	\$ (22,980.19)	\$ 30,000.00	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 4,654,738.17</b>	<b>\$ 4,554,142.00</b>	<b>\$ (100,596.17)</b>	<b>\$ 4,433,719.50</b>	<b>\$ 120,422.50</b>

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>201 - Street Fund</b>	<b>\$ 1,959,441.83</b>	<b>\$ 2,373,511.93</b>	<b>\$ 5,079,631.04</b>	<b>\$ 746,677.28</b>	<b>\$ 4,276,450.00</b>	<b>\$ 532,541.04</b>	<b>\$ 270,640.00</b>
<b>General Government</b>	<b>\$ 308,180.88</b>	<b>\$ 505,457.64</b>	<b>\$ 947,292.48</b>	<b>\$ 133,653.96</b>	<b>\$ 838,595.00</b>	<b>\$ 108,697.48</b>	<b>\$ -</b>
Salary & Related	\$ 79,966.31	\$ 2,492.13	\$ 97,515.13	\$ 15,056.69	\$ 107,480.00	\$ 35.13	\$ (10,000.00)
Contractual Services	\$ 228,214.57	\$ 502,645.51	\$ 849,457.35	\$ 118,597.27	\$ 731,115.00	\$ 108,342.35	\$ 10,000.00
General Operating	\$ -	\$ 320.00	\$ 320.00	\$ -	\$ -	\$ 320.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 31,581.10</b>	<b>\$ 11,016.40</b>	<b>\$ 67,597.50</b>	<b>\$ 25,000.00</b>	<b>\$ 65,000.00</b>	<b>\$ 2,597.50</b>	<b>\$ -</b>
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 31,581.10	\$ 11,016.40	\$ 67,597.50	\$ 25,000.00	\$ 65,000.00	\$ 2,597.50	\$ -
<b>Public Service</b>	<b>\$ 1,343,442.31</b>	<b>\$ 1,845,404.22</b>	<b>\$ 3,717,733.69</b>	<b>\$ 528,887.16</b>	<b>\$ 3,123,056.00</b>	<b>\$ 419,677.69</b>	<b>\$ 175,000.00</b>
Salary & Related	\$ 733,082.81	\$ 18,806.57	\$ 1,049,678.62	\$ 297,789.24	\$ 1,047,649.00	\$ 2,029.62	\$ -
Contractual Services	\$ 129,362.47	\$ 57,574.58	\$ 231,467.48	\$ 44,530.43	\$ 209,500.00	\$ 21,967.48	\$ -
General Operating	\$ 202,771.02	\$ 20,869.79	\$ 352,871.89	\$ 129,231.08	\$ 342,500.00	\$ 10,371.89	\$ -
Capital Outlay	\$ 278,226.01	\$ 1,748,153.28	\$ 2,083,715.70	\$ 57,336.41	\$ 1,523,407.00	\$ 385,308.70	\$ 175,000.00
<b>Finance</b>	<b>\$ 265,145.30</b>	<b>\$ 10,250.91</b>	<b>\$ 323,507.37</b>	<b>\$ 48,111.16</b>	<b>\$ 226,299.00</b>	<b>\$ 1,568.37</b>	<b>\$ 95,640.00</b>
Salary & Related	\$ 69,813.91	\$ 8,231.06	\$ 97,467.82	\$ 19,422.85	\$ 100,155.00	\$ 312.82	\$ (3,000.00)
Contractual Services	\$ 16,658.20	\$ 1,807.75	\$ 18,500.35	\$ 34.40	\$ 14,310.00	\$ 1,190.35	\$ 3,000.00
General Operating	\$ 178,673.19	\$ 212.10	\$ 207,539.20	\$ 28,653.91	\$ 111,834.00	\$ 65.20	\$ 95,640.00
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 11,092.24</b>	<b>\$ 1,382.76</b>	<b>\$ 23,500.00</b>	<b>\$ 11,025.00</b>	<b>\$ 23,500.00</b>	<b>\$ -</b>	<b>\$ -</b>
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 11,092.24	\$ 1,382.76	\$ 23,500.00	\$ 11,025.00	\$ 23,500.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,959,441.83</b>	<b>\$ 2,373,511.93</b>	<b>\$ 5,079,631.04</b>	<b>\$ 746,677.28</b>	<b>\$ 4,276,450.00</b>	<b>\$ 532,541.04</b>	<b>\$ 270,640.00</b>



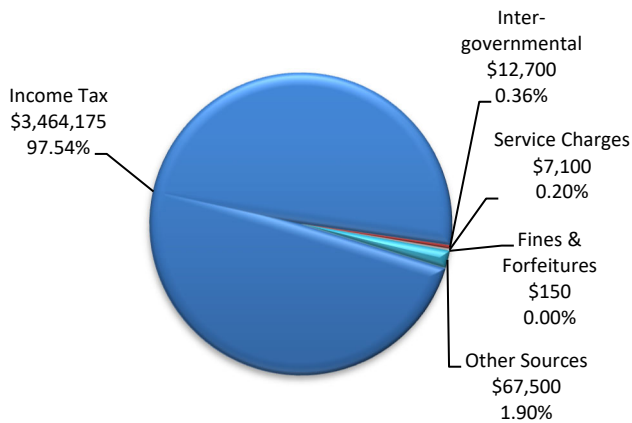
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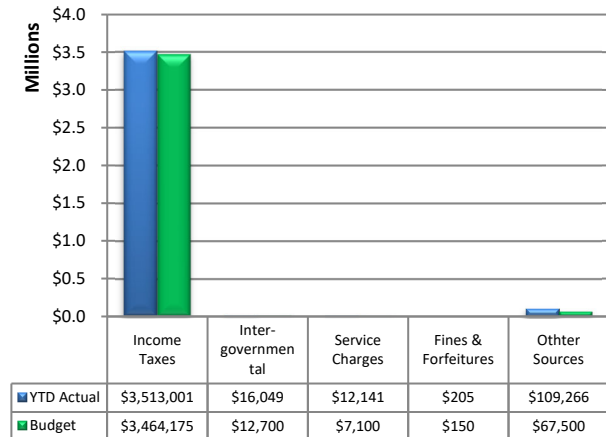
## Police Fund (208)

**Revenue** – The fund’s primary revenue sources are income taxes and other sources, and it had a 2022 total revenue budget of \$3.55 million. On a full-year basis, the Police Fund was credited with total revenue of approximately \$3.65 million, which represents 102.79% of budget. Total FY 2022 revenue was \$164.2 thousand (4.31%) lower than that collected during the same twelve-month period in 2021. The primary reason for the decline was the reduction in the fund’s income tax allocation rate in 2022.

**Police Fund Revenue  
Budget by Source**



**Police Fund Revenue  
Budget vs YTD Actual**

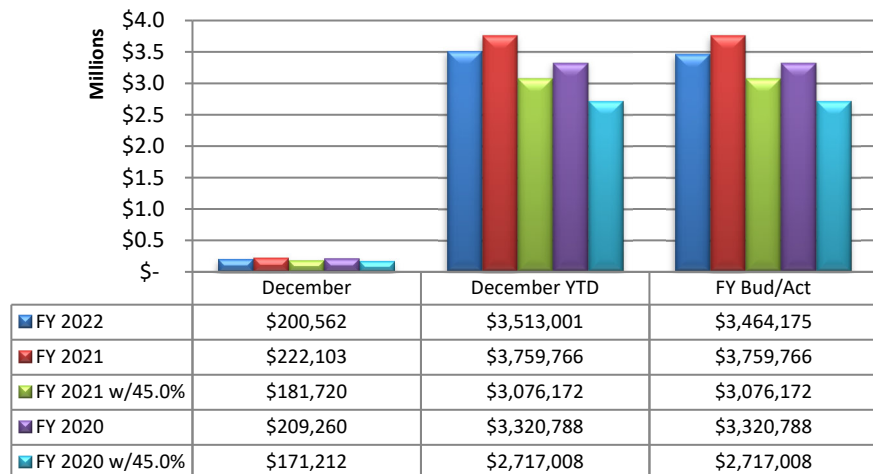


Income tax collections in December were \$200.6 thousand and were down by \$21.5 thousand (9.70%) when compared to the same period in 2021. Full-year 2022 income tax revenues credited to the fund were approximately \$3.51 million and represent 101.41% of budget. In comparison, last year’s collections through December 2021 were \$3.76 million. This reflects a decrease of \$246.8 thousand (6.56%) from 2021.

The decrease in the fund’s 2022 allocation rate from the 55.0% rate in 2021 to 45.0% in 2022 had the effect of reducing the revenue credited to the fund by \$780.7 thousand, and the total overall higher level of collections in 2022 resulted in an increase of \$533.9 thousand. The net impact of these variances is the overall decrease in fund revenue of \$246.8 thousand. The green and light blue bars in the chart at the bottom of the

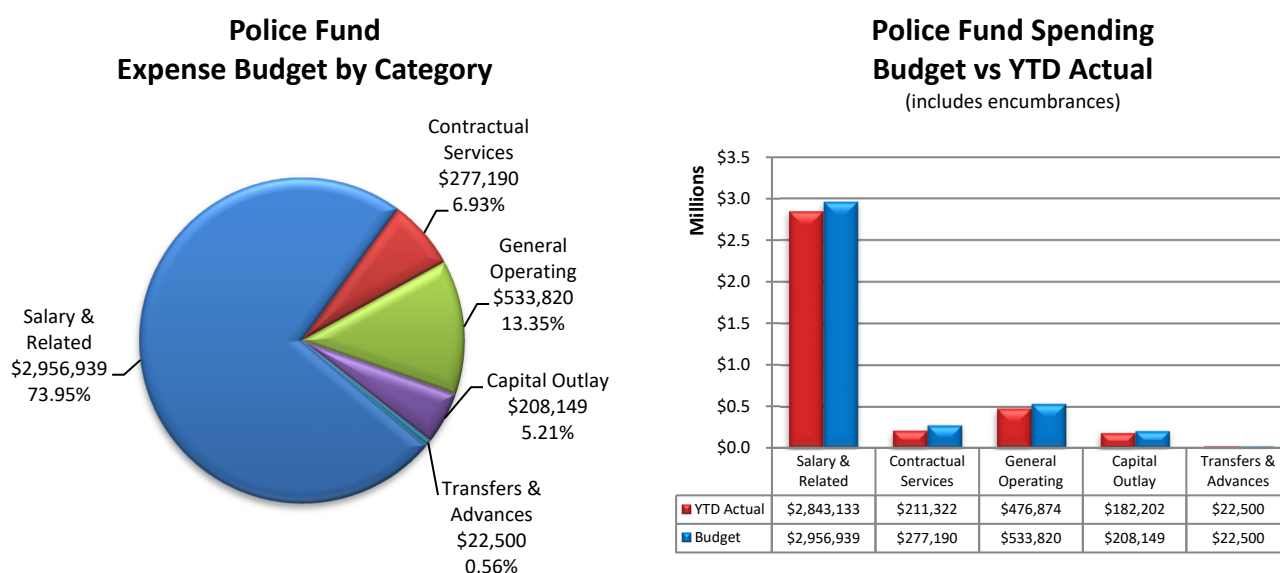
previous page reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$436.8 thousand (14.20%) more in 2022 than 2021 had the allocation rate not been changed, and collections would have been \$796.0 thousand (29.30%) higher than 2020 collections.

**Income Tax Collections - Police Fund**



The other significant revenue category, Other Sources, is budgeted at \$67.5 thousand, and represents 1.90% of the total fund revenue budget. On a full-year basis the city received \$109.3 thousand (161.87% of budget) and is up by \$61.1 thousand (127.03%) from the same twelve-month period in 2021. The increased 2022 revenue is the result of: (1) net increase of \$6.8 thousand in BWC refunds in 2022; (2) net \$7.9 thousand increase in insurance settlements from cruisers damaged in accidents; (3) RITA retainer rebate (up \$8.9 thousand); (4) proceeds from the 2022 auction (up \$18.3 thousand); and (5) investment income (up \$18.9 thousand, or 73.28%).

**Expenditures** – The Police fund had a total appropriated expenditure budget for 2022 of approximately \$4.0 million. Total spending through December 31 was approximately \$3.60 million and is equal to 89.91% of budget. Including encumbrances (e.g., purchase orders) of \$140.9 thousand in the total results in total spending equal to 93.43% of budget. Compared to the same twelve-month period in 2021 (and excluding transfers), the total is up by \$558.3 thousand (18.52%) and was primarily due to increased spending in the Salary & Related and Capital Outlay budget categories.



Salaries, wages and other employee-related costs represent the largest expense category with a 2022 budget of \$2.96 million, or 73.95% of the fund's budget. Spending through December 31 was \$2.79 million, or 94.24% of the budget. The positive budget variance (\$170.3 thousand below budget) is primarily the result of open positions and the reduced cost of health insurance/other fringe benefits; partly offset by increased rate of pay for officers. Spending in this category is up by \$350.3 thousand (14.38%) from the level in 2021 and is generally the result of the pay rate increases given in 2022.

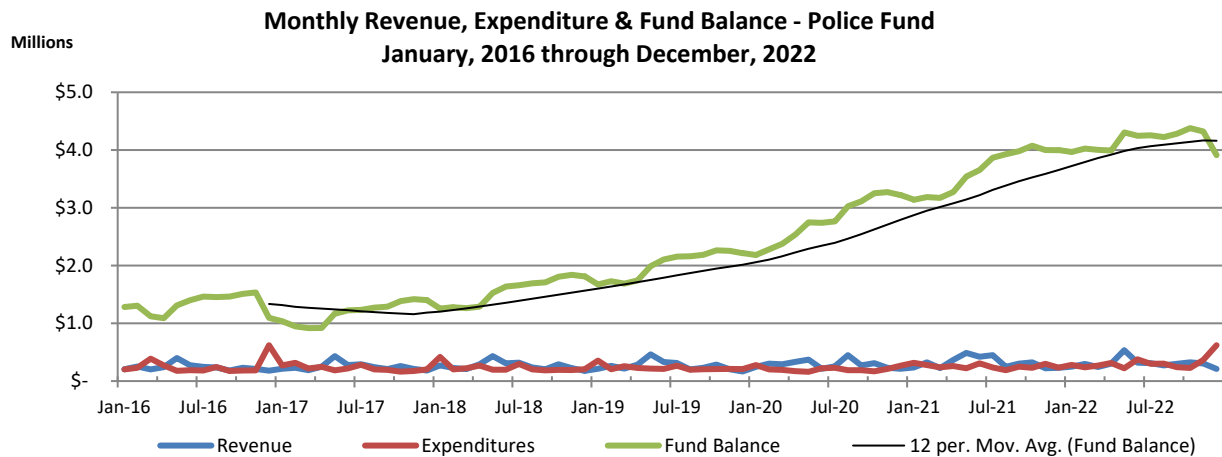
General operating expenditures is the next major expense category in the Police fund. It combined a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It had a 2022 budget of \$533.8 thousand, or 13.35% of the total fund expenditure budget. Full-year spending in this category was \$438.2 thousand, or 82.10% of budget and is up by \$71.0 thousand (19.32%) from the same twelve-month period in 2021.

Spending on capital equipment is another significant expense category in the Police fund. The 2022 budget in this category was \$208.1 thousand (5.21% of budget) and provided funding for the acquisition of Police cruisers, law enforcement-related equipment and other capital improvements. Full-year spending in this category (including encumbrances) is \$182.2 thousand (87.53% of budget) and is up by \$126.5 thousand (228.77%) from the same twelve-month period in 2021. The variance is the result of the number of

replacement cruisers purchased.

The approved 2021 budget in the Police fund included interfund transfers totaling \$22.5 thousand. The purpose of the transfer was to provide funding to the Debt Service (401) fund to meet the department’s financial obligations on the LGIF loan for the construction of the MARCS tower. This transfer was completed during the month of January.

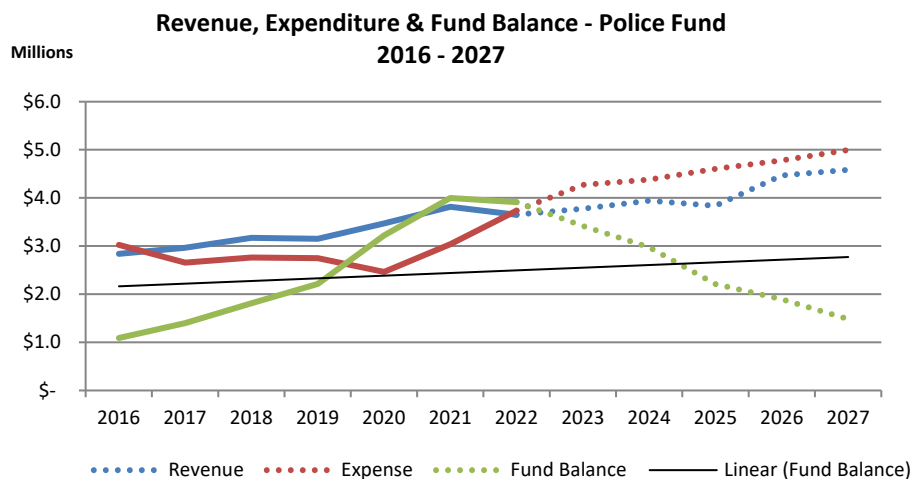
**Fund Balance** – The Police fund is the primary operating account for the city from which expenses associated with the operation of the city’s Police department are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods 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 (if any) 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 early-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.

Current projections called for the balance to decline starting in 2023 and continuing to do so through 2027 (see chart at right). However, the fund ended the year with an unencumbered balance of \$3.91 million or \$361.6 thousand better than



projected. The carryover balance reflects a reserve ratio of 104.73%. The chart has been updated with the approved 2023 budget data through 2027. The projected carryover balance at the end of FY27 would be \$1.48 million and reflect a ratio of 29.67%.

**CITY OF PATASKALA, OHIO**  
**DECEMBER 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)
<b>Beginning Fund Balance</b>											
		\$ 3,998,032	\$ 3,998,032			\$ 3,219,928	\$ 3,219,928				
<b>REVENUE</b>											
<b>Taxes</b>	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	3,513,001	3,464,175	(48,826)	101.41%	3,759,766	3,900,000	140,234	96.40%	(246,765)	-6.56%
	<b>Total Taxes</b>	<b>\$ 3,513,001</b>	<b>\$ 3,464,175</b>	<b>\$ (48,826)</b>	<b>101.41%</b>	<b>\$ 3,759,766</b>	<b>\$ 3,900,000</b>	<b>\$ 140,234</b>	<b>96.40%</b>	<b>\$ (246,765)</b>	<b>-6.56%</b>
<b>Intergovernmental</b>	State-Shared Revenues	\$ 8,351	\$ 5,100	(3,251)	163.75%	\$ 715	\$ 5,000	\$ 4,285	14.30%	\$ 7,636	1067.98%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	7,698	7,600	(98)	101.29%	-	-	-	0.00%	7,698	100.00%
	<b>Total Intergovernmental</b>	<b>\$ 16,049</b>	<b>\$ 12,700</b>	<b>\$ (3,349)</b>	<b>126.37%</b>	<b>\$ 715</b>	<b>\$ 5,000</b>	<b>\$ 4,285</b>	<b>14.30%</b>	<b>\$ 15,334</b>	<b>2144.63%</b>
<b>Charges for Service</b>	General Government Fees	\$ 12,141	\$ 7,100	(5,041)	171.00%	\$ 6,217	\$ 3,800	(2,417)	163.61%	\$ 5,924	95.29%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Charges for Service</b>	<b>\$ 12,141</b>	<b>\$ 7,100</b>	<b>\$ (5,041)</b>	<b>171.00%</b>	<b>\$ 6,217</b>	<b>\$ 3,800</b>	<b>\$ (2,417)</b>	<b>163.61%</b>	<b>\$ 5,924</b>	<b>95.29%</b>
<b>Fines &amp; Forfeitures</b>	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	205	150	(55)	136.67%	70	150	80	46.67%	135	192.86%
	<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ 205</b>	<b>\$ 150</b>	<b>\$ (55)</b>	<b>136.67%</b>	<b>\$ 70</b>	<b>\$ 150</b>	<b>\$ 80</b>	<b>46.67%</b>	<b>\$ 135</b>	<b>192.86%</b>
<b>Special Assessments</b>	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>	Investment Income	\$ 44,791	\$ 25,000	(19,791)	179.16%	\$ 25,849	\$ 25,000	(849)	103.40%	\$ 18,942	73.28%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	64,475	42,500	(21,975)	151.70%	22,279	32,700	10,421	68.13%	42,195	189.39%
	<b>Total Other Sources</b>	<b>\$ 109,266</b>	<b>\$ 67,500</b>	<b>\$ (41,766)</b>	<b>161.87%</b>	<b>\$ 48,129</b>	<b>\$ 57,700</b>	<b>\$ 9,571</b>	<b>83.41%</b>	<b>\$ 61,137</b>	<b>127.03%</b>
<b>Interfund Transfers</b>	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Grand Total Revenue</b>	<b>\$ 3,650,662</b>	<b>\$ 3,551,625</b>	<b>\$ (99,037)</b>	<b>102.79%</b>	<b>\$ 3,814,896</b>	<b>\$ 3,966,650</b>	<b>\$ 151,754</b>	<b>96.17%</b>	<b>\$ (164,235)</b>	<b>-4.31%</b>
<b>Adjustments:</b>											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Adjusted Grand Total Revenue</b>	<b>\$ 3,650,662</b>	<b>\$ 3,551,625</b>	<b>\$ (99,037)</b>	<b>102.79%</b>	<b>\$ 3,814,896</b>	<b>\$ 3,966,650</b>	<b>\$ 151,754</b>	<b>96.17%</b>	<b>\$ (164,235)</b>	<b>-4.31%</b>

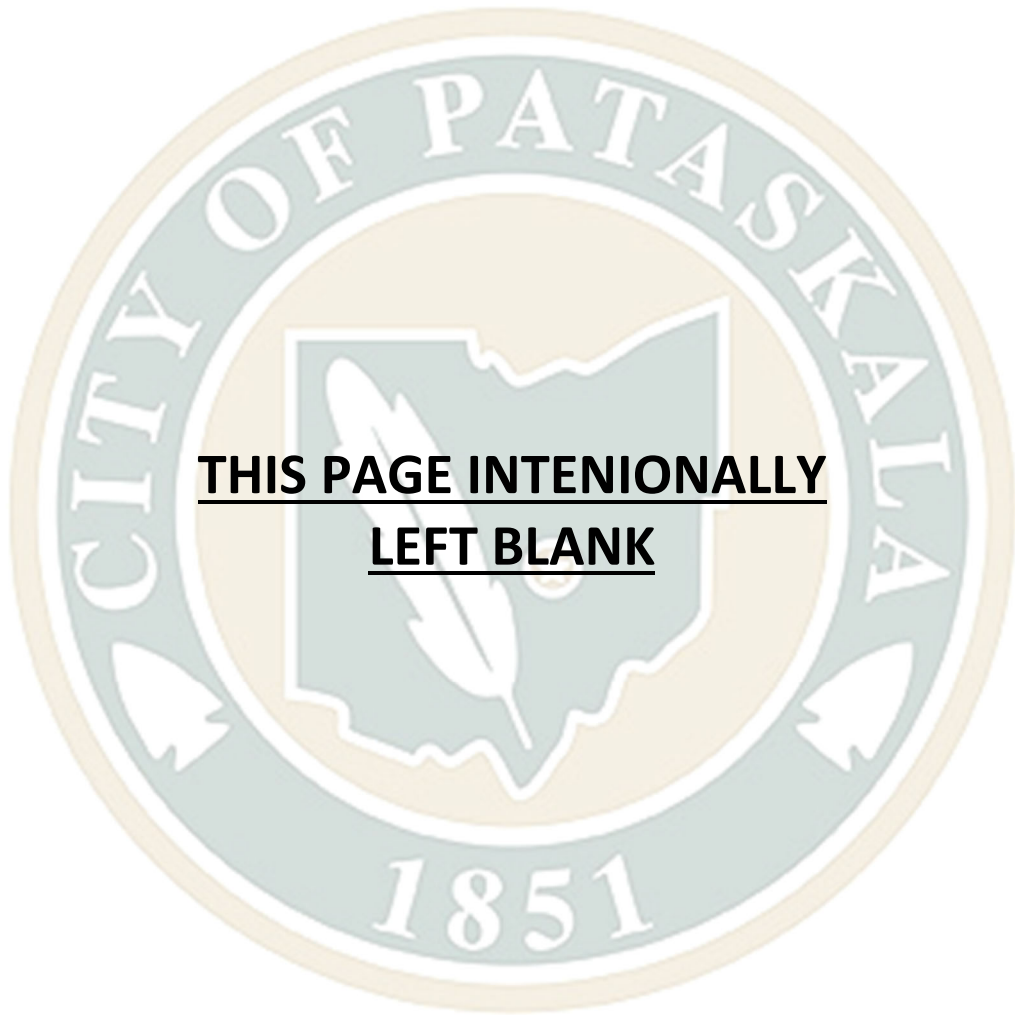
		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>											
	Salary & Related	\$ 2,786,678	\$ 2,956,939	\$ 170,261	5.76%	\$ 56,455	\$ 113,807	3.85%	\$ 2,436,358	\$ 350,320	14.38%
	Contractual Services	165,958	277,190	111,232	40.13%	45,364	65,869	23.76%	155,368	10,590	6.82%
	General Operating	438,245	533,820	95,575	17.90%	38,629	56,946	10.67%	367,291	70,955	19.32%
	Capital Outlay	181,728	208,149	26,421	12.69%	474	25,947	12.47%	55,276	126,452	228.77%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	22,500	22,500	-	0.00%	-	-	0.00%	22,500	-	0.00%
	<b>Grand Total Expenditures</b>	<b>\$ 3,595,109</b>	<b>\$ 3,998,598</b>	<b>\$ 403,489</b>	<b>10.09%</b>	<b>\$ 140,921</b>	<b>\$ 262,568</b>	<b>6.57%</b>	<b>\$ 3,036,793</b>	<b>\$ 558,316</b>	<b>18.39%</b>
<b>Adjustments:</b>											
	- Interfund transfers & advances	\$ (22,500)	\$ (22,500)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (22,500)	\$ -	0.00%
	<b>Total Adjustments</b>	<b>\$ (22,500)</b>	<b>\$ (22,500)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (22,500)</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Adjusted Grand Total Expenditures</b>	<b>\$ 3,572,609</b>	<b>\$ 3,976,098</b>	<b>\$ 403,489</b>	<b>10.15%</b>	<b>\$ 140,921</b>	<b>\$ 262,568</b>	<b>6.60%</b>	<b>\$ 3,014,293</b>	<b>\$ 558,316</b>	<b>18.52%</b>
<b>Ending Fund Balance</b>	(based on non-adjusted expenditures)	<b>\$ 4,053,585</b>	<b>\$ 3,551,058</b>			<b>\$ 3,912,663</b>			<b>\$ 3,998,032</b>	<b>\$ 55,553</b>	<b>1.39%</b>
			88.81%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>208 - Police Fund</b>	<b>\$ 3,650,661.86</b>	<b>\$ 3,551,625.00</b>	<b>\$ (99,036.86)</b>	<b>\$ 3,395,597.00</b>	<b>\$ 156,028.00</b>
<b>Taxes</b>	<b>\$ 3,513,000.76</b>	<b>\$ 3,464,175.00</b>	<b>\$ (48,825.76)</b>	<b>\$ 3,331,747.00</b>	<b>\$ 132,428.00</b>
Income Taxes	\$ 3,513,000.76	\$ 3,464,175.00	\$ (48,825.76)	\$ 3,331,747.00	\$ 132,428.00
<b>Intergovernmental</b>	<b>\$ 16,049.34</b>	<b>\$ 12,700.00</b>	<b>\$ (3,349.34)</b>	<b>\$ 5,100.00</b>	<b>\$ 7,600.00</b>
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ 7,698.18	\$ 7,600.00	\$ (98.18)	\$ -	\$ 7,600.00
State-Shared Revenues	\$ 8,351.16	\$ 5,100.00	\$ (3,251.16)	\$ 5,100.00	\$ -
<b>Charges for Service</b>	<b>\$ 12,141.20</b>	<b>\$ 7,100.00</b>	<b>\$ (5,041.20)</b>	<b>\$ 3,800.00</b>	<b>\$ 3,300.00</b>
General Government Fees	\$ 12,141.20	\$ 7,100.00	\$ (5,041.20)	\$ 3,800.00	\$ 3,300.00
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fines &amp; Forfeitures</b>	<b>\$ 205.00</b>	<b>\$ 150.00</b>	<b>\$ (55.00)</b>	<b>\$ 150.00</b>	<b>\$ -</b>
Other Fines & Forfeitures	\$ 205.00	\$ 150.00	\$ (55.00)	\$ 150.00	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 109,265.56</b>	<b>\$ 67,500.00</b>	<b>\$ (41,765.56)</b>	<b>\$ 54,800.00</b>	<b>\$ 12,700.00</b>
Investment Income	\$ 44,791.05	\$ 25,000.00	\$ (19,791.05)	\$ 24,300.00	\$ 700.00
Other Miscellaneous Revenue	\$ 64,474.51	\$ 42,500.00	\$ (21,974.51)	\$ 30,500.00	\$ 12,000.00
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 3,650,661.86</b>	<b>\$ 3,551,625.00</b>	<b>\$ (99,036.86)</b>	<b>\$ 3,395,597.00</b>	<b>\$ 156,028.00</b>

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>208 - Police Fund</b>	<b>\$ 3,595,109.01</b>	<b>\$ 140,921.41</b>	<b>\$ 3,998,598.36</b>	<b>\$ 262,567.94</b>	<b>\$ 3,792,577.00</b>	<b>\$ 61,771.36</b>	<b>\$ 144,250.00</b>
<b>General Government</b>	<b>\$ 58,286.77</b>	<b>\$ 15,714.03</b>	<b>\$ 125,082.00</b>	<b>\$ 51,081.20</b>	<b>\$ 124,762.00</b>	<b>\$ 320.00</b>	<b>\$ -</b>
Salary & Related	\$ 12.09	\$ -	\$ 18,772.00	\$ 18,759.91	\$ 28,772.00	\$ -	\$ (10,000.00)
Contractual Services	\$ 58,274.68	\$ 15,394.03	\$ 105,990.00	\$ 32,321.29	\$ 95,990.00	\$ -	\$ 10,000.00
General Operating	\$ -	\$ 320.00	\$ 320.00	\$ -	\$ -	\$ 320.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 37,906.60</b>	<b>\$ 10,036.23</b>	<b>\$ 62,942.83</b>	<b>\$ 15,000.00</b>	<b>\$ 60,000.00</b>	<b>\$ 2,942.83</b>	<b>\$ -</b>
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 37,906.60	\$ 10,036.23	\$ 62,942.83	\$ 15,000.00	\$ 60,000.00	\$ 2,942.83	\$ -
<b>Police</b>	<b>\$ 3,149,463.14</b>	<b>\$ 97,181.71</b>	<b>\$ 3,358,323.34</b>	<b>\$ 111,678.49</b>	<b>\$ 3,199,457.00</b>	<b>\$ 52,616.34</b>	<b>\$ 106,250.00</b>
Salary & Related	\$ 2,716,851.88	\$ 48,223.73	\$ 2,840,699.39	\$ 75,623.78	\$ 2,748,557.00	\$ 10,892.39	\$ 81,250.00
Contractual Services	\$ 15,982.49	\$ 12,749.67	\$ 34,431.16	\$ 5,699.00	\$ 28,500.00	\$ 5,931.16	\$ -
General Operating	\$ 234,901.24	\$ 35,734.17	\$ 275,043.99	\$ 4,408.58	\$ 247,500.00	\$ 27,543.99	\$ -
Capital Outlay	\$ 181,727.53	\$ 474.14	\$ 208,148.80	\$ 25,947.13	\$ 174,900.00	\$ 8,248.80	\$ 25,000.00
<b>Finance</b>	<b>\$ 271,223.80</b>	<b>\$ 10,650.91</b>	<b>\$ 343,426.36</b>	<b>\$ 61,551.65</b>	<b>\$ 303,858.00</b>	<b>\$ 1,568.36</b>	<b>\$ 38,000.00</b>
Salary & Related	\$ 69,813.92	\$ 8,231.06	\$ 97,467.82	\$ 19,422.84	\$ 100,155.00	\$ 312.82	\$ (3,000.00)
Contractual Services	\$ 19,122.27	\$ 2,207.75	\$ 21,707.34	\$ 377.32	\$ 17,517.00	\$ 1,190.34	\$ 3,000.00
General Operating	\$ 182,287.61	\$ 212.10	\$ 224,251.20	\$ 41,751.49	\$ 186,186.00	\$ 65.20	\$ 38,000.00
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 55,728.70</b>	<b>\$ 7,338.53</b>	<b>\$ 86,323.83</b>	<b>\$ 23,256.60</b>	<b>\$ 82,000.00</b>	<b>\$ 4,323.83</b>	<b>\$ -</b>
Contractual Services	\$ 34,672.12	\$ 4,975.93	\$ 52,119.00	\$ 12,470.95	\$ 50,000.00	\$ 2,119.00	\$ -
General Operating	\$ 21,056.58	\$ 2,362.60	\$ 34,204.83	\$ 10,785.65	\$ 32,000.00	\$ 2,204.83	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 22,500.00</b>	<b>\$ -</b>	<b>\$ 22,500.00</b>	<b>\$ -</b>	<b>\$ 22,500.00</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 3,595,109.01</b>	<b>\$ 140,921.41</b>	<b>\$ 3,998,598.36</b>	<b>\$ 262,567.94</b>	<b>\$ 3,792,577.00</b>	<b>\$ 61,771.36</b>	<b>\$ 144,250.00</b>



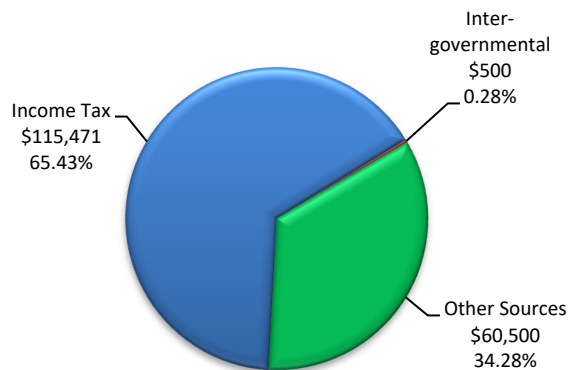
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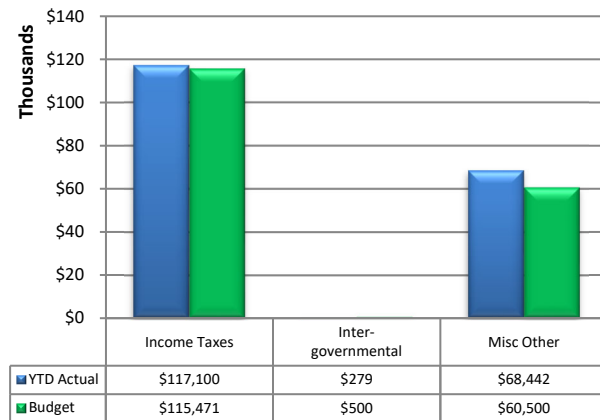
## Capital Improvements Fund (301)

**Revenue** – The Capital Improvements Fund had a 2022 revenue budget of approximately \$176.5 thousand with the fund’s primary revenue sources being income taxes and other sources. On a full-year basis, the Capital Improvements fund was credited with total revenue of approximately \$185.8 thousand (105.30% of budget), which is \$869.7 thousand (82.40%) lower than that collected in 2021. The primary cause of the decrease was a one-time pass-through receipt in 2021 from Red Rock (development group) of \$940.0 thousand that didn’t reoccur in 2022; partially offset by increased income tax collections (up \$14.6 thousand) and other miscellaneous revenues (up \$55.4 thousand). The fund received a 1.50% allocation of income tax revenues in 2022, which is unchanged from the 1.50% allocation rate to the fund in 2021.

**Capital Improvements Fund  
Revenue Budget by Source**

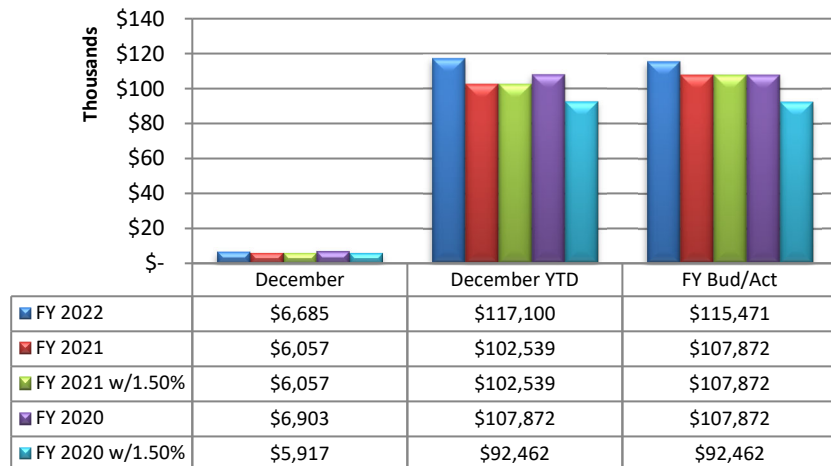


**Capital Improvements Fund Revenue  
Budget vs YTD Actual**



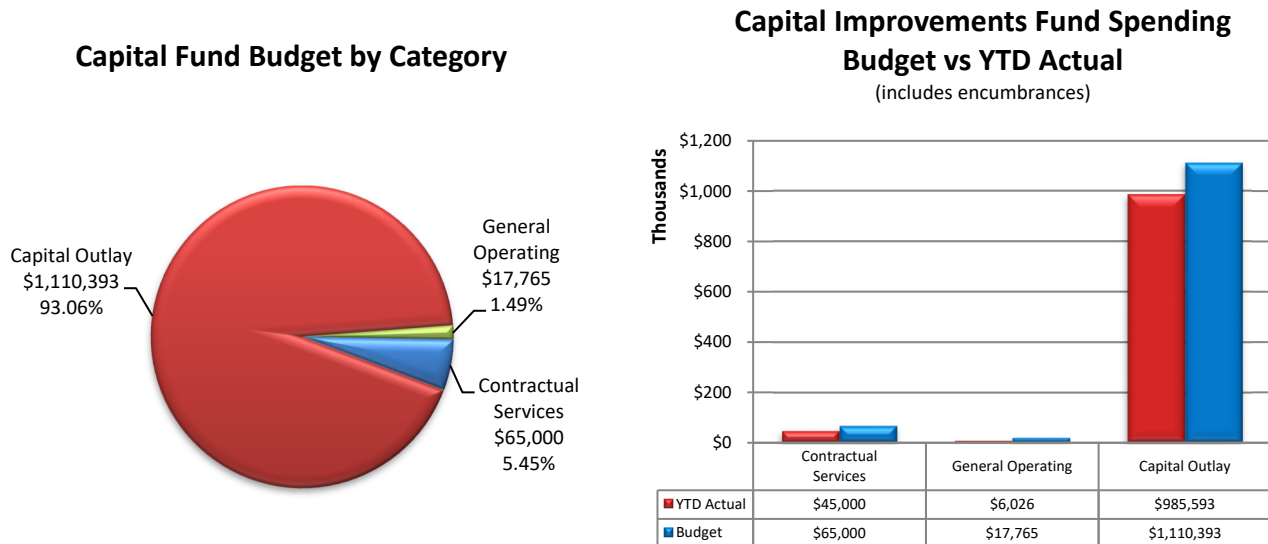
Income taxes are the primary revenue source for the Capital Improvements fund representing 65.43% of the fund’s total revenue sources. Income tax collections in December were \$6.7 thousand and represent 5.79% of the 2022 budget. Collections are up by \$0.6 thousand (10.37%) when compared to the same period in 2021. Full-year income tax revenues credited to the fund were \$117.1 thousand (101.41% of budget) and were \$14.6 thousand higher than the \$102.5 thousand collected in 2021. The total overall higher level of collections through December resulted in an increase to the fund’s collections since the allocation rate was unchanged. The green and light blue bars in the chart at the bottom of the previous page reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$24.6 thousand (26.65%) more in 2022 than 2020 had the allocation rate not been changed.

**Income Tax Collections  
Capital Improvements Fund**



Other Sources is the other major external revenue source for the Capital Improvements fund representing 34.28% of the fund's total revenue sources. It primarily consists of investment income and other miscellaneous revenues such as refunds and the sale of assets.

**Expenditures** – The Capital Improvements fund had a total appropriated expenditure budget for 2022 of approximately \$1.19 million. Total spending through December 31 was \$833.2 thousand and is equal to 69.83% of the budget. Including encumbrances (e.g., purchase orders) of \$203.4 thousand in the total results in total spending equal to 86.88% of budget. Compared to the same twelve-month period in 2021 (and excluding transfers), the total is up by \$682.3 thousand (451.9%) and is the result of increased spending in the Capital Outlay and Contractual Services budget categories.



As would 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, (93.06% of budget), and provided funding for the construction of a number of infrastructure improvements. Spending through December 31 was \$782.9 thousand and represents 70.51% of the category's budget. Including encumbrances of \$202.7 thousand results in total spending equal to 88.76% of budget. The primary planned expenditures in this category are related to the 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*	37,745	7,745	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	84,500	0	84,500
Foundation Park maintenance garage improvements	20,500	20,200	300
Summit Road/Broad Street intersection improvements	10,000	0	10,000
<b>GRAND TOTAL</b>	<b>\$1,110,393</b>	<b>\$985,593</b>	<b>\$124,800</b>

Contractual services is another major expense category in the general fund. The 2022 budget in this category is \$65.0 thousand (5.45% of budget) and provides for non-employee personal services, principally engineering and construction inspection services. Spending through December 31 was \$44.3 thousand and is equal to 68.16% of the 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 monitored this category closely throughout the year to ensure that spending remains within the approved budget. The projects that were planned in this category for 2022 included the following:

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

General Operating is the other remaining expense category in the Capital Improvements fund. The 2022 budget in this category is \$17.8 thousand (1.49% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through December 31 was \$6.0 thousand and represents 33.92% 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	\$17,765	\$6,026	\$11,739
<b>GRAND TOTAL</b>	<b>\$17,765</b>	<b>\$6,026</b>	<b>\$11,739</b>

**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?).

FY 2022 ended the year with an unencumbered fund balance of \$1.50 million, which would equate to a reserve ratio equal to 145.16% of expenditures which is outstanding and provides the capability for the city to fund future projects (e.g., Parks, Streets, etc.). The higher ratio at year-end 2022 was the result of the higher starting carryover balance, better than budget revenue collections and below budget spending. 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 equated to a reserve ratio equal to 343.55% of expenditures. 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.

**CITY OF PATASKALA, OHIO**  
**DECEMBER 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)
<b>Beginning Fund Balance</b>		\$ 2,355,527	\$ 2,355,527			\$ 1,450,943	\$ 1,450,943				
<b>REVENUE</b>											
<b>Taxes</b>	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	117,100	115,471	(1,629)	101.41%	102,539	108,510	5,971	94.50%	14,560	14.20%
	<b>Total Taxes</b>	<b>\$ 117,100</b>	<b>\$ 115,471</b>	<b>\$ (1,629)</b>	<b>101.41%</b>	<b>\$ 102,539</b>	<b>\$ 108,510</b>	<b>\$ 5,971</b>	<b>94.50%</b>	<b>\$ 14,560</b>	<b>14.20%</b>
<b>Intergovernmental</b>	State-Shared Revenues	\$ 279	\$ 500	\$ 221	55.71%	\$ 20	\$ 500	\$ 480	3.90%	\$ 259	1327.78%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Intergovernmental</b>	<b>\$ 279</b>	<b>\$ 500</b>	<b>\$ 221</b>	<b>55.71%</b>	<b>\$ 20</b>	<b>\$ 500</b>	<b>\$ 480</b>	<b>3.90%</b>	<b>\$ 259</b>	<b>1327.78%</b>
<b>Charges for Service</b>	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%
	<b>Total Charges for Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Fines &amp; Forfeitures</b>	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Special Assessments</b>	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>	Investment Income	\$ 19,389	\$ 11,400	\$ (7,989)	170.08%	\$ 12,485	\$ 12,000	\$ (485)	104.04%	\$ 6,904	55.30%
	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%
	<b>Total Other Sources</b>	<b>\$ 68,442</b>	<b>\$ 60,500</b>	<b>\$ (7,942)</b>	<b>113.13%</b>	<b>\$ 952,997</b>	<b>\$ 952,000</b>	<b>\$ (997)</b>	<b>100.10%</b>	<b>\$ (884,555)</b>	<b>-92.82%</b>
<b>Interfund Transfers</b>	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Grand Total Revenue</b>	<b>\$ 185,820</b>	<b>\$ 176,471</b>	<b>\$ (9,349)</b>	<b>105.30%</b>	<b>\$ 1,055,555</b>	<b>\$ 1,061,010</b>	<b>\$ 5,455</b>	<b>99.49%</b>	<b>\$ (869,735)</b>	<b>-82.40%</b>
<b>Adjustments:</b>											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Adjusted Grand Total Revenue</b>	<b>\$ 185,820</b>	<b>\$ 176,471</b>	<b>\$ (9,349)</b>	<b>105.30%</b>	<b>\$ 1,055,555</b>	<b>\$ 1,061,010</b>	<b>\$ 5,455</b>	<b>99.49%</b>	<b>\$ (869,735)</b>	<b>-82.40%</b>

		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>											
	Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Contractual Services	44,307	65,000	20,693	31.84%	693	20,000	30.77%	-	44,307	100.00%
	General Operating	6,026	17,765	11,739	66.08%	-	11,739	66.08%	5,398	628	11.64%
	Capital Outlay	782,896	1,110,393	327,497	29.49%	202,697	124,800	11.24%	145,573	637,323	437.80%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	<b>Grand Total Expenditures</b>	<b>\$ 833,229</b>	<b>\$ 1,193,158</b>	<b>\$ 359,929</b>	<b>30.17%</b>	<b>\$ 203,390</b>	<b>\$ 156,539</b>	<b>13.12%</b>	<b>\$ 150,971</b>	<b>\$ 682,258</b>	<b>451.91%</b>
<b>Adjustments:</b>											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	<b>Total Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Adjusted Grand Total Expenditures</b>	<b>\$ 833,229</b>	<b>\$ 1,193,158</b>	<b>\$ 359,929</b>	<b>30.17%</b>	<b>\$ 203,390</b>	<b>\$ 156,539</b>	<b>13.12%</b>	<b>\$ 150,971</b>	<b>\$ 682,258</b>	<b>451.91%</b>
<b>Ending Fund Balance</b>	(based on non-adjusted expenditures)	<b>\$ 1,708,118</b>	<b>\$ 1,338,840</b>			<b>\$ 1,504,728</b>			<b>\$ 2,355,527</b>	<b>\$ (647,409)</b>	<b>-27.48%</b>
			112.21%								

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

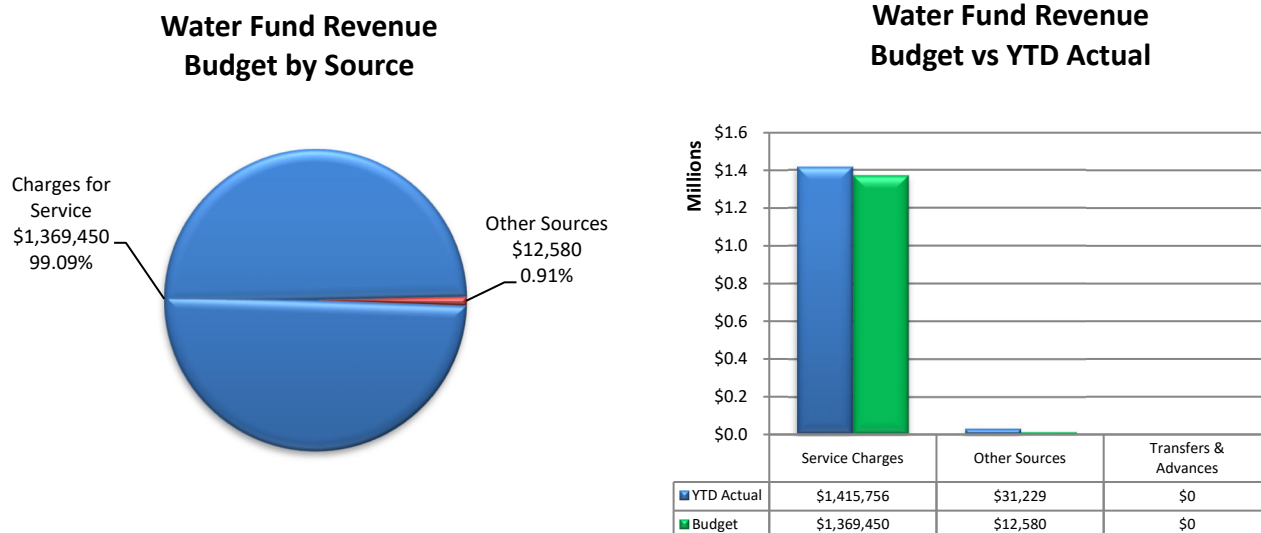
Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>301 - Capital Improvements</b>	<b>\$ 185,819.93</b>	<b>\$ 176,471.00</b>	<b>\$ (9,348.93)</b>	<b>\$ 122,958.00</b>	<b>\$ 53,513.00</b>
<b>Taxes</b>	<b>\$ 117,099.51</b>	<b>\$ 115,471.00</b>	<b>\$ (1,628.51)</b>	<b>\$ 111,058.00</b>	<b>\$ 4,413.00</b>
Income Taxes	\$ 117,099.51	\$ 115,471.00	\$ (1,628.51)	\$ 111,058.00	\$ 4,413.00
<b>Intergovernmental</b>	<b>\$ 278.56</b>	<b>\$ 500.00</b>	<b>\$ 221.44</b>	<b>\$ 500.00</b>	<b>\$ -</b>
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 278.56	\$ 500.00	\$ 221.44	\$ 500.00	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 68,441.86</b>	<b>\$ 60,500.00</b>	<b>\$ (7,941.86)</b>	<b>\$ 11,400.00</b>	<b>\$ 49,100.00</b>
Investment Income	\$ 19,389.06	\$ 11,400.00	\$ (7,989.06)	\$ 11,400.00	\$ -
Other Miscellaneous Revenue	\$ 49,052.80	\$ 49,100.00	\$ 47.20	\$ -	\$ 49,100.00
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 185,819.93</b>	<b>\$ 176,471.00</b>	<b>\$ (9,348.93)</b>	<b>\$ 122,958.00</b>	<b>\$ 53,513.00</b>

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

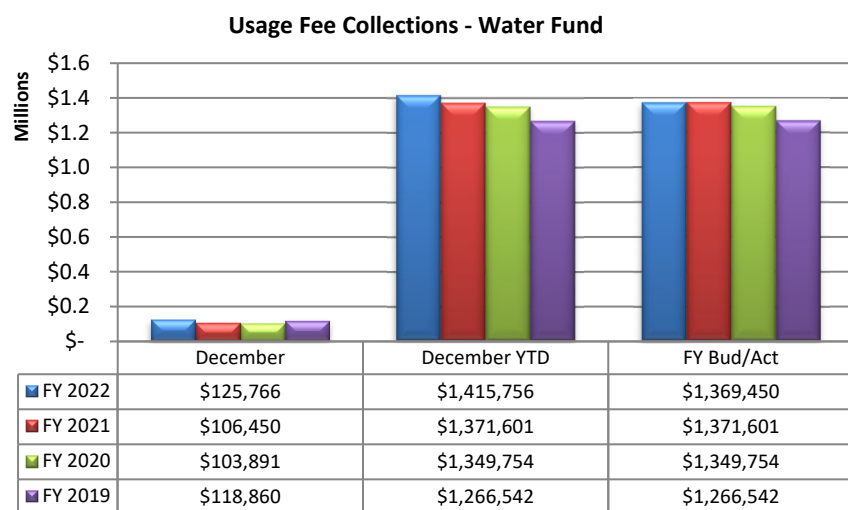
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>301 - Capital Improvements</b>	<b>\$ 833,229.21</b>	<b>\$ 203,390.21</b>	<b>\$ 1,193,158.47</b>	<b>\$ 156,539.05</b>	<b>\$ 169,665.00</b>	<b>\$ 1,010,393.47</b>	<b>\$ 13,100.00</b>
<b>General Government</b>	<b>\$ 44,306.96</b>	<b>\$ 693.04</b>	<b>\$ 45,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,000.00</b>	<b>\$ -</b>
Contractual Services	\$ 44,306.96	\$ 693.04	\$ 45,000.00	\$ -	\$ -	\$ 45,000.00	\$ -
<b>Public Service</b>	<b>\$ 751,120.00</b>	<b>\$ 188,880.00</b>	<b>\$ 950,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ 940,000.00</b>	<b>\$ -</b>
Capital Outlay	\$ 751,120.00	\$ 188,880.00	\$ 950,000.00	\$ 10,000.00	\$ 10,000.00	\$ 940,000.00	\$ -
<b>Finance</b>	<b>\$ 6,025.95</b>	<b>\$ -</b>	<b>\$ 17,765.00</b>	<b>\$ 11,739.05</b>	<b>\$ 4,665.00</b>	<b>\$ -</b>	<b>\$ 13,100.00</b>
General Operating	\$ 6,025.95	\$ -	\$ 17,765.00	\$ 11,739.05	\$ 4,665.00	\$ -	\$ 13,100.00
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 31,776.30</b>	<b>\$ 13,817.17</b>	<b>\$ 180,393.47</b>	<b>\$ 134,800.00</b>	<b>\$ 155,000.00</b>	<b>\$ 25,393.47</b>	<b>\$ -</b>
Contractual Services	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 31,776.30	\$ 13,817.17	\$ 160,393.47	\$ 114,800.00	\$ 135,000.00	\$ 25,393.47	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 833,229.21</b>	<b>\$ 203,390.21</b>	<b>\$ 1,193,158.47</b>	<b>\$ 156,539.05</b>	<b>\$ 169,665.00</b>	<b>\$ 1,010,393.47</b>	<b>\$ 13,100.00</b>

## Water Operations Fund (601)

**Revenue** – The Water Operations fund’s primary revenue sources are charges for service and other sources, and it had a 2022 revenue budget of approximately \$1.38 million. On full-year basis, the fund was credited with total revenue of approximately \$1.45 million, which represents 104.70% of budget. The total revenue amount is up by \$66.2 thousand (4.80%) when compared against the same twelve-month period in 2021.



Charges for service represent the primary revenue category in this fund and are generated by water customer billings. Service charge collections in December were \$125.8 thousand and represent 9.18% of the 2022 budget. Collections for the month were up by \$19.3 thousand (18.15%) when compared to the



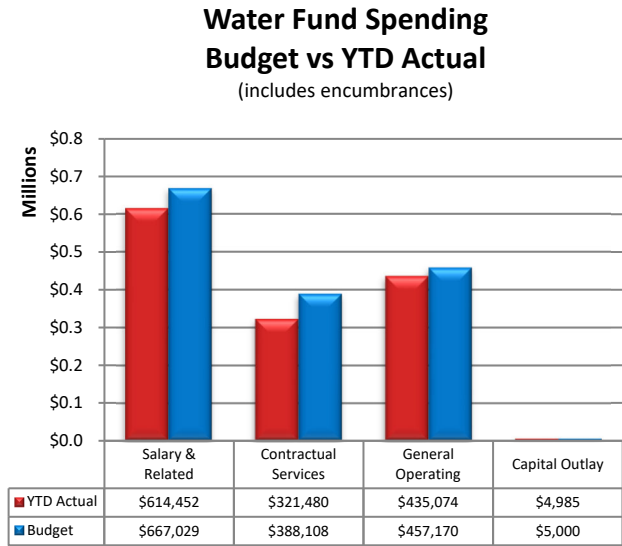
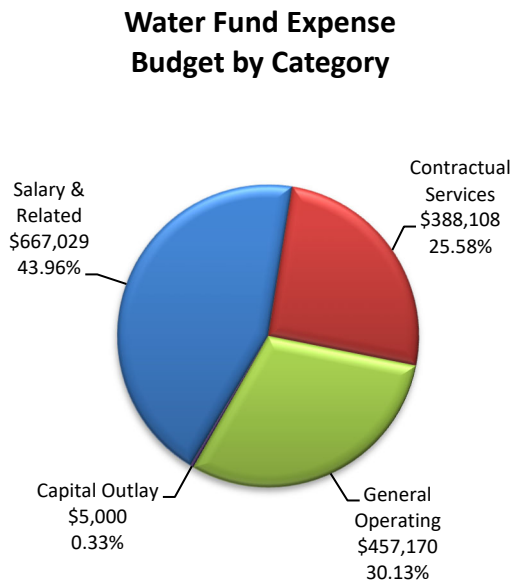
same period in 2021. Year-to-date revenues credited to the fund are \$1.42 million, or 103.38% of budget. The 2022 full-year collections amount represents an increase of \$44.2 thousand (3.22%) in 2022 over the 2021 collections.

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 \$31.2 thousand and account for investment income, as well as any other miscellaneous non-usage related fees and charges.

**Expenditures** – The Water Operations fund had a total appropriated expenditure budget for 2022 of about \$1.52 million. Total spending through December 31 was approximately \$1.24 million, or 81.92% of budget. Including encumbrances (e.g., purchase orders) of \$133.0 thousand in the total resulted in total committed spending equal to 90.69% of budget. Compared to the same twelve-month period in 2021 (and

excluding any transfers), the total is up by \$111.1 thousand (9.81%) and is due primarily to increased spending in the Contractual Services and General Operating categories.



Salaries, wages and other employee-related costs represent the largest expense category with a 2022 budget of \$667.0 thousand, or 43.96% of the fund’s budget. Spending through December 31 (including encumbrances) was \$614.5 thousand and is equal to 92.12% of budget. The positive budget variance (\$52.6 thousand below budget) is primarily the result of reduced funding of employee HRA accounts in 2022 and open positions. Spending in this category is up by \$20.8 thousand (3.66%) from the level in 2021 and is the result of the 2022 pay scale increase, step increases and increased longevity in 2022 (new compensation in 2021).

General operating expenses represent the other major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It had a 2022 budget of \$457.2 thousand, or 30.13% of the fund budget. Spending through December 31 was \$380.8 thousand, or 83.30% of budget. Including encumbrances of \$54.3 thousand in the calculation results in a total spending commitment of \$435.1 thousand, or 95.17% of budget. Spending in this category was up by \$30.0 thousand (8.57%) when compared to the same twelve-month period in 2021. The negative variance in this category is the result of increased spending on supplies and materials.

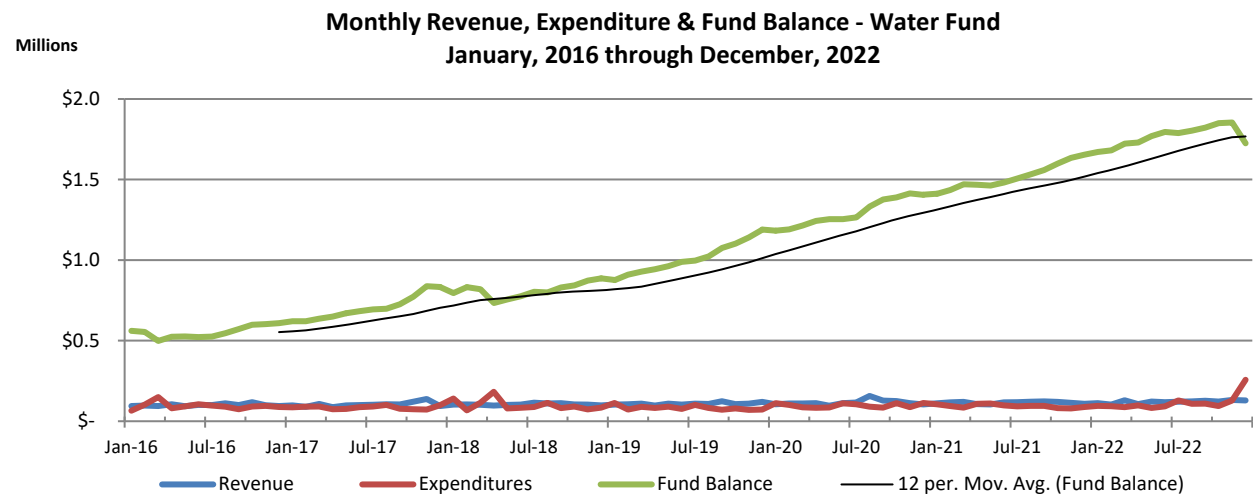
The approved 2022 budget in the Water Operations fund did not provide for an interfund transfer of to the Water Debt Service (604) fund to assist in meeting the department’s debt service financial obligations. The last time this was required was in 2018. Prior to that, the operating budgets did not provide for any interfund transfers during the previous two years (2016 and 2017). The Water Capital Improvements (602) fund is capable of providing the debt service funding, although it was projected to a bit short in 2018, thus the required funds transfer at that time.

**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?).

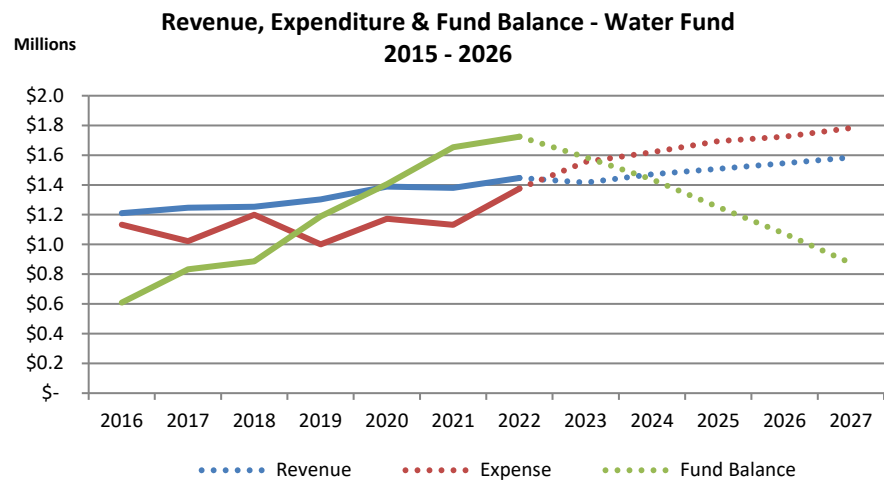
The chart below plots revenue, expenditures and fund balance since January 2016. The solid color lines represent actual numbers, and the dotted lines (if any) represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide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



FY 2022 ended the year with an unencumbered fund balance of \$1.73 million, which would equate to a reserve ratio equal to 125.38% of expenditures. In contrast, 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.

As you can see from the chart above, the balance in the Water Utility fund has been fluctuating between \$499.1 thousand and \$1.85 million. The trend line illustrates that the overall trend, however, is that the fund balance is gradually increasing 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 this anomaly, revenues have generally been more than expenditures. It is these transfers that have caused the trend line to be negatively sloped.

During 2021, the year-end unencumbered fund balance in the fund increased to approximately \$1.65 million, and it increased to \$1.73 million at year-end 2022. From 2023 through 2027, however, the fund balance is expected to decline to \$874.5 thousand at the end of FY 2025 (see chart at right). This chart has been updated with the approved 2023 budget data through 2027.



**CITY OF PATASKALA, OHIO**  
**DECEMBER 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)
<b>Beginning Fund Balance</b>											
		\$ 1,654,280	\$ 1,654,280			\$ 1,405,424	\$ 1,405,424				
<b>REVENUE</b>											
<b>Taxes</b>	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Intergovernmental</b>	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%
	<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Charges for Service</b>	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	1,415,756	1,369,450	(46,306)	103.38%	1,371,601	1,321,587	(50,014)	103.78%	44,155	3.22%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Charges for Service</b>	<b>\$ 1,415,756</b>	<b>\$ 1,369,450</b>	<b>\$ (46,306)</b>	<b>103.38%</b>	<b>\$ 1,371,601</b>	<b>\$ 1,321,587</b>	<b>\$ (50,014)</b>	<b>103.78%</b>	<b>\$ 44,155</b>	<b>3.22%</b>
<b>Fines &amp; Forfeitures</b>	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Special Assessments</b>	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>	Investment Income	\$ 18,872	\$ 7,580	(11,292)	248.98%	\$ 7,577	\$ 7,500	(77)	101.03%	\$ 11,295	149.06%
	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	12,357	5,000	(7,357)	247.14%	1,583	10,000	8,417	15.83%	10,774	680.54%
	<b>Total Other Sources</b>	<b>\$ 31,229</b>	<b>\$ 12,580</b>	<b>\$ (18,649)</b>	<b>248.25%</b>	<b>\$ 9,160</b>	<b>\$ 17,500</b>	<b>\$ 8,340</b>	<b>52.35%</b>	<b>\$ 22,069</b>	<b>240.91%</b>
<b>Interfund Transfers</b>	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Grand Total Revenue</b>	<b>\$ 1,446,985</b>	<b>\$ 1,382,030</b>	<b>\$ (64,955)</b>	<b>104.70%</b>	<b>\$ 1,380,762</b>	<b>\$ 1,339,087</b>	<b>\$ (41,675)</b>	<b>103.11%</b>	<b>\$ 66,224</b>	<b>4.80%</b>
<b>Adjustments:</b>											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Adjusted Grand Total Revenue</b>	<b>\$ 1,446,985</b>	<b>\$ 1,382,030</b>	<b>\$ (64,955)</b>	<b>104.70%</b>	<b>\$ 1,380,762</b>	<b>\$ 1,339,087</b>	<b>\$ (41,675)</b>	<b>103.11%</b>	<b>\$ 66,224</b>	<b>4.80%</b>

		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>											
	Salary & Related	\$ 588,530	\$ 667,029	\$ 78,499	11.77%	\$ 25,922	\$ 52,577	7.88%	\$ 567,737	\$ 20,793	3.66%
	Contractual Services	272,452	388,108	115,656	29.80%	49,028	66,628	17.17%	210,000	62,452	29.74%
	General Operating	380,812	457,170	76,358	16.70%	54,262	22,096	4.83%	350,766	30,046	8.57%
	Capital Outlay	1,185	5,000	3,815	76.29%	3,800	15	0.29%	3,403	(2,217)	-65.16%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	<b>Grand Total Expenditures</b>	<b>\$ 1,242,979</b>	<b>\$ 1,517,307</b>	<b>\$ 274,327</b>	<b>18.08%</b>	<b>\$ 133,012</b>	<b>\$ 141,316</b>	<b>9.31%</b>	<b>\$ 1,131,906</b>	<b>\$ 111,074</b>	<b>9.81%</b>
<b>Adjustments:</b>											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	<b>Total Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Adjusted Grand Total Expenditures</b>	<b>\$ 1,242,979</b>	<b>\$ 1,517,307</b>	<b>\$ 274,327</b>	<b>18.08%</b>	<b>\$ 133,012</b>	<b>\$ 141,316</b>	<b>9.31%</b>	<b>\$ 1,131,906</b>	<b>\$ 111,074</b>	<b>9.81%</b>
<b>Ending Fund Balance</b>	(based on non-adjusted expenditures)	<b>\$ 1,858,286</b>	<b>\$ 1,519,004</b>			<b>\$ 1,725,275</b>			<b>\$ 1,654,280</b>	<b>\$ 204,006</b>	<b>12.33%</b>
			<b>100.11%</b>								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>601 - Water Operations</b>	<b>\$ 1,446,985.39</b>	<b>\$ 1,382,030.00</b>	<b>\$ (64,955.39)</b>	<b>\$ 1,386,430.00</b>	<b>\$ (4,400.00)</b>
Charges for Service	\$ 1,415,755.99	\$ 1,369,450.00	\$ (46,305.99)	\$ 1,368,850.00	\$ 600.00
Utility	\$ 1,415,755.99	\$ 1,369,450.00	\$ (46,305.99)	\$ 1,368,850.00	\$ 600.00
Miscellaneous Revenue	\$ 31,229.40	\$ 12,580.00	\$ (18,649.40)	\$ 17,580.00	\$ (5,000.00)
Investment Income	\$ 18,872.48	\$ 7,580.00	\$ (11,292.48)	\$ 7,580.00	\$ -
Other Miscellaneous Revenue	\$ 12,356.92	\$ 5,000.00	\$ (7,356.92)	\$ 10,000.00	\$ (5,000.00)
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,446,985.39</b>	<b>\$ 1,382,030.00</b>	<b>\$ (64,955.39)</b>	<b>\$ 1,386,430.00</b>	<b>\$ (4,400.00)</b>

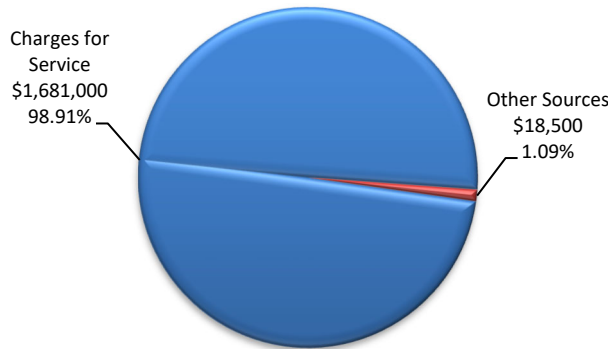
CITY OF PATASKALA, OHIO  
2022 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
THROUGH DECEMBER 31, 2022

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>601 - Water Operations</b>	<b>\$ 1,242,979.24</b>	<b>\$ 133,011.79</b>	<b>\$ 1,517,306.55</b>	<b>\$ 141,315.52</b>	<b>\$ 1,468,487.00</b>	<b>\$ 48,819.55</b>	<b>\$ -</b>
General Government	\$ 154,862.59	\$ 11,886.23	\$ 225,201.38	\$ 58,452.56	\$ 217,695.00	\$ 7,506.38	\$ -
Salary & Related	\$ 80,267.56	\$ 2,333.45	\$ 95,115.13	\$ 12,514.12	\$ 105,080.00	\$ 35.13	\$ (10,000.00)
Contractual Services	\$ 74,595.03	\$ 9,232.78	\$ 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	\$ 30,489.10	\$ 7,010.90	\$ 50,000.00	\$ 12,500.00	\$ 47,500.00	\$ 2,500.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 30,489.10	\$ 7,010.90	\$ 50,000.00	\$ 12,500.00	\$ 47,500.00	\$ 2,500.00	\$ -
Finance	\$ 72,486.99	\$ 9,475.90	\$ 91,711.76	\$ 9,748.87	\$ 90,206.00	\$ 1,505.76	\$ -
Salary & Related	\$ 54,623.26	\$ 7,127.97	\$ 64,724.23	\$ 2,973.00	\$ 67,474.00	\$ 250.23	\$ (3,000.00)
Contractual Services	\$ 15,331.10	\$ 2,135.83	\$ 23,982.34	\$ 6,515.41	\$ 19,792.00	\$ 1,190.34	\$ 3,000.00
General Operating	\$ 2,532.63	\$ 212.10	\$ 3,005.19	\$ 260.46	\$ 2,940.00	\$ 65.19	\$ -
Water Utility	\$ 985,140.56	\$ 104,638.76	\$ 1,150,393.41	\$ 60,614.09	\$ 1,113,086.00	\$ 37,307.41	\$ -
Salary & Related	\$ 453,638.99	\$ 16,460.34	\$ 507,189.15	\$ 37,089.82	\$ 504,869.00	\$ 2,320.15	\$ -
Contractual Services	\$ 152,036.93	\$ 30,648.43	\$ 186,859.59	\$ 4,174.23	\$ 169,650.00	\$ 17,209.59	\$ -
General Operating	\$ 378,279.32	\$ 53,729.99	\$ 451,344.67	\$ 19,335.36	\$ 433,567.00	\$ 17,777.67	\$ -
Capital Outlay	\$ 1,185.32	\$ 3,800.00	\$ 5,000.00	\$ 14.68	\$ 5,000.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,242,979.24</b>	<b>\$ 133,011.79</b>	<b>\$ 1,517,306.55</b>	<b>\$ 141,315.52</b>	<b>\$ 1,468,487.00</b>	<b>\$ 48,819.55</b>	<b>\$ -</b>

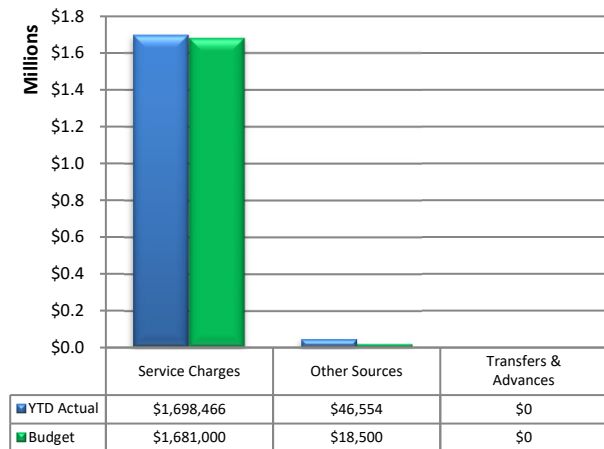
## Sewer Operations Fund (651)

**Revenue** – The Sewer Operations fund’s primary revenue sources are charges for service and other sources, and the fund had a 2022 revenue budget of approximately \$1.70 million. On a full-year basis, the fund was credited with total revenue of approximately \$1.75 million, which represents 102.68% of budget and is up by \$117.1 thousand (7.20%) from the same twelve-month period in 2021.

**Sewer Fund Revenue  
Budget by Source**



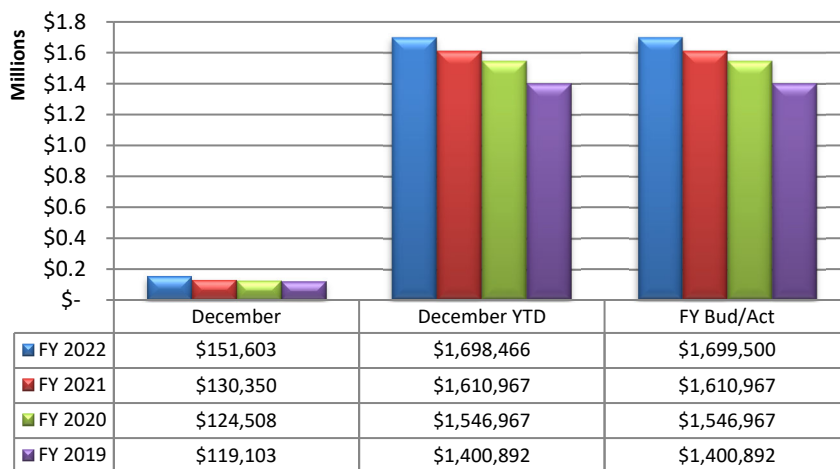
**Sewer Fund Revenue  
Budget vs YTD Actual**



Charges for service represent the primary revenue category in this fund and had a 2022 budget of approximately \$1.68 million (98.91% of budget). Service charge collections in December were \$151.6 thousand and represent 8.92% of the 2022 budget. Collections for the month are up by \$21.3 thousand (16.31%) when compared to the same month in 2021. Full-year to-date revenues credited to the fund are

about \$1.70 million, or 101.04% of budget. In comparison, collections for the same twelve-month period in 2021 were \$1.61 million, an increase of \$87.5 thousand (5.43%) in 2022 over 2021 collections.

**Usage Fee Collections - Sewer Fund**

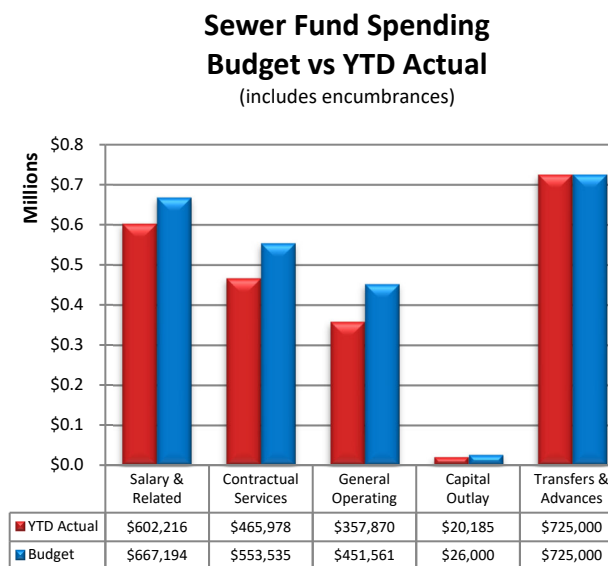
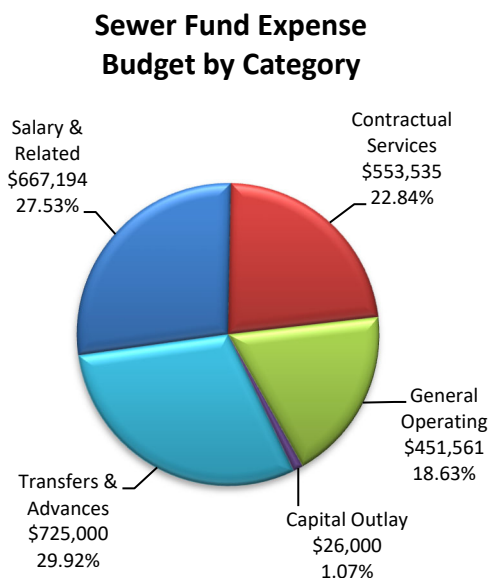


which is \$29.6 thousand (175.2%) higher than FY 2021. The revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges.

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. In 2022, the city received \$46.6 thousand,

**Expenditures** – The Sewer Operations fund had a total appropriated expenditure budget for 2022 of approximately \$2.42 million. Total spending through December 31 was approximately \$1.99 million, or

82.17% of budget. Including encumbrances (e.g., purchase orders) of \$180.0 thousand in the total (and excluding transfers) results in total committed spending equal to 85.16% of budget. Compared to the same twelve-month period in 2021 (and including transfers), the total is up by \$110.3 thousand (9.54%) and is due primarily to increased spending in Salary & Related and General Operating budget categories; partially offset by decreased spending in the Contractual Services and Capital Outlay budget categories.



For 2022, the largest expense budget category (other than Transfers & Advances) for the Sewer fund is Salary & Related with a budget of \$667.2 thousand, or 27.53% of the total fund budget. Spending through December 31 was \$574.5 thousand, or 86.10% of budget. The positive budget variance (\$92.7 thousand below budget) is primarily the result of reduced overtime, open positions and below budget HRA spending. Spending in this category is up by \$12.3 thousand (2.19%) from the level in 2021.

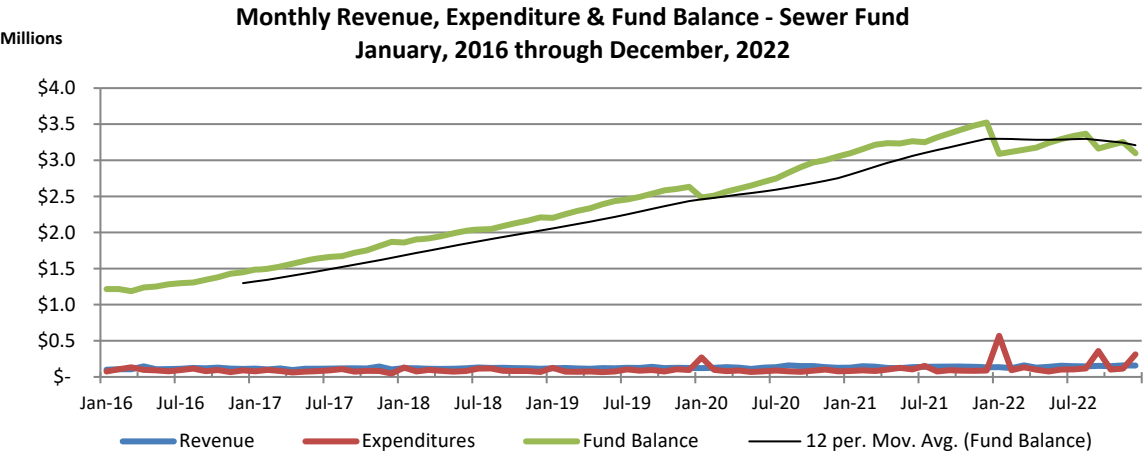
Contractual services is the next major expense category in the Sewer fund. The 2022 budget in this category was \$553.5 thousand (22.84% of budget) and provides for non-employee personal services. Spending through December 31 was \$371.9 thousand (67.19% of budget). Including encumbrances (e.g. purchase orders) in the total, results in a finding that 84.18% 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 2022 to ensure that spending remained within the approved budget and will continue to do so in 2023.

General operating expenditures represent another major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It had a 2022 budget of \$451.6 thousand, or 18.63% of the fund budget. Spending through December 31 was \$318.7 thousand, or 70.58% of budget. Including encumbrances (e.g., purchase orders) of \$39.2 thousand in the total results in a spending ratio of 79.25% of budget. Compared to the same twelve-month period in 2021, spending in this category is up by \$132.0 thousand, or 70.73%. The increase in spending in this category is the result of increased spending on equipment purchases/maintenance (up \$17.8 thousand), increased spending on supplies/materials/other miscellaneous (up \$86.5 thousand), and increased utilities consumption (up \$27.7 thousand).

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.

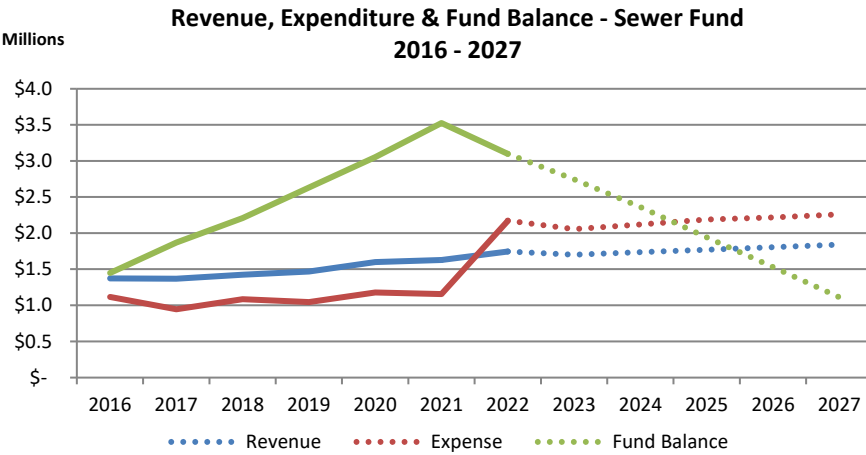
**Fund Balance** – The Sewer Operations fund is the primary operating account for the city from which expenses associated with the operation of the city’s wastewater treatment operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be 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 FY 2022 with an unencumbered fund balance of \$3.10 million, which was down by \$426.2 thousand (12.09%) from FY 2021 and equates to a reserve ratio equal to 142.68% of expenditures. In contrast, 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.

As you can see from the chart at right, the balance in the Sewer Operations fund has been increasing consistently from 2016 through 2021. During this period of time, revenues have tracked fairly closely to, or



exceeded, revenues over the years covered by the graph, resulting in an upward sloping fund balance. However, this trend is projected to reverse from 2022 through 2027. Based upon current estimates of revenues and expenditures, the current projections call for the fund balance to decline gradually every year 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 \$1.11 million. This chart has been updated with the approved 2023 budget data through 2027.



**CITY OF PATASKALA, OHIO**  
**DECEMBER 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)
<b>Beginning Fund Balance</b>		\$ 3,524,165	\$ 3,524,165			\$ 3,052,280	\$ 3,052,280				
<b>REVENUE</b>											
<b>Taxes</b>	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Intergovernmental</b>	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%
	<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Charges for Service</b>	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	1,698,466	1,681,000	(17,466)	101.04%	1,610,967	1,617,000	6,033	99.63%	87,499	5.43%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Charges for Service</b>	<b>\$ 1,698,466</b>	<b>\$ 1,681,000</b>	<b>\$ (17,466)</b>	<b>101.04%</b>	<b>\$ 1,610,967</b>	<b>\$ 1,617,000</b>	<b>\$ 6,033</b>	<b>99.63%</b>	<b>\$ 87,499</b>	<b>5.43%</b>
<b>Fines &amp; Forfeitures</b>	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Special Assessments</b>	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>	Investment Income	\$ 34,197	\$ 16,000	\$ (18,197)	213.73%	\$ 16,501	\$ 17,500	\$ 999	94.29%	\$ 17,696	107.24%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	12,357	2,500	(9,857)	494.28%	413	12,500	12,087	3.31%	11,944	2891.05%
	<b>Total Other Sources</b>	<b>\$ 46,554</b>	<b>\$ 18,500</b>	<b>\$ (28,054)</b>	<b>251.64%</b>	<b>\$ 16,914</b>	<b>\$ 30,000</b>	<b>\$ 13,086</b>	<b>56.38%</b>	<b>\$ 29,640</b>	<b>175.24%</b>
<b>Interfund Transfers</b>	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Grand Total Revenue</b>	<b>\$ 1,745,020</b>	<b>\$ 1,699,500</b>	<b>\$ (45,520)</b>	<b>102.68%</b>	<b>\$ 1,627,881</b>	<b>\$ 1,647,000</b>	<b>\$ 19,119</b>	<b>98.84%</b>	<b>\$ 117,139</b>	<b>7.20%</b>
<b>Adjustments:</b>											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Adjusted Grand Total Revenue</b>	<b>\$ 1,745,020</b>	<b>\$ 1,699,500</b>	<b>\$ (45,520)</b>	<b>102.68%</b>	<b>\$ 1,627,881</b>	<b>\$ 1,647,000</b>	<b>\$ 19,119</b>	<b>98.84%</b>	<b>\$ 117,139</b>	<b>7.20%</b>

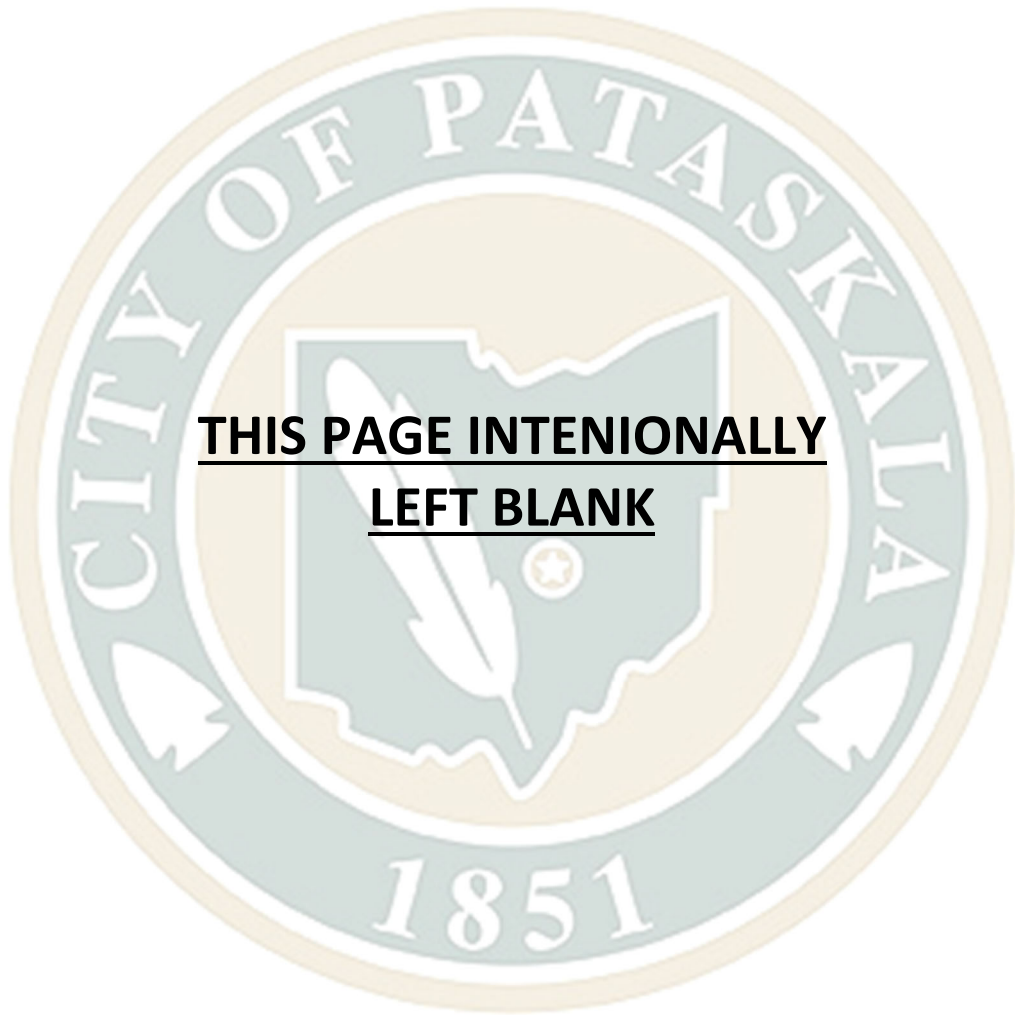
		YTD 2022	2022 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2021	YTD 2022 H/(L) YTD 2021	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>											
	Salary & Related	\$ 574,463	\$ 667,194	\$ 92,731	13.90%	\$ 27,753	\$ 64,978	9.74%	\$ 562,125	\$ 12,338	2.19%
	Contractual Services	371,914	553,535	181,621	32.81%	94,064	87,557	15.82%	376,034	(4,120)	-1.10%
	General Operating	318,709	451,561	132,852	29.42%	39,161	93,692	20.75%	186,678	132,030	70.73%
	Capital Outlay	1,185	26,000	24,815	95.44%	19,000	5,815	22.36%	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%
	<b>Grand Total Expenditures</b>	<b>\$ 1,991,270</b>	<b>\$ 2,423,289</b>	<b>\$ 432,019</b>	<b>17.83%</b>	<b>\$ 179,978</b>	<b>\$ 252,041</b>	<b>10.40%</b>	<b>\$ 1,155,996</b>	<b>\$ 835,274</b>	<b>72.26%</b>
<b>Adjustments:</b>											
	- Interfund transfers & advances	\$ (725,000)	\$ (725,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ (725,000)	100.00%
	<b>Total Adjustments</b>	<b>\$ (725,000)</b>	<b>\$ (725,000)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ (725,000)</b>	<b>100.00%</b>
	<b>Adjusted Grand Total Expenditures</b>	<b>\$ 1,266,270</b>	<b>\$ 1,698,289</b>	<b>\$ 432,019</b>	<b>25.44%</b>	<b>\$ 179,978</b>	<b>\$ 252,041</b>	<b>14.84%</b>	<b>\$ 1,155,996</b>	<b>\$ 110,274</b>	<b>9.54%</b>
<b>Ending Fund Balance</b>	(based on non-adjusted expenditures)	<b>\$ 3,277,915</b>	<b>\$ 2,800,376</b>			<b>\$ 3,097,937</b>			<b>\$ 3,524,165</b>	<b>\$ (246,251)</b>	<b>-6.99%</b>
			115.56%								

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>651 - Sewer Operations</b>	<b>\$ 1,745,019.78</b>	<b>\$ 1,699,500.00</b>	<b>\$ (45,519.78)</b>	<b>\$ 1,709,250.00</b>	<b>\$ (9,750.00)</b>
Charges for Service	\$ 1,698,466.20	\$ 1,681,000.00	\$ (17,466.20)	\$ 1,681,000.00	\$ -
Utility	\$ 1,698,466.20	\$ 1,681,000.00	\$ (17,466.20)	\$ 1,681,000.00	\$ -
Miscellaneous Revenue	\$ 46,553.58	\$ 18,500.00	\$ (28,053.58)	\$ 28,250.00	\$ (9,750.00)
Investment Income	\$ 34,196.66	\$ 16,000.00	\$ (18,196.66)	\$ 15,750.00	\$ 250.00
Other Miscellaneous Revenue	\$ 12,356.92	\$ 2,500.00	\$ (9,856.92)	\$ 12,500.00	\$ (10,000.00)
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,745,019.78</b>	<b>\$ 1,699,500.00</b>	<b>\$ (45,519.78)</b>	<b>\$ 1,709,250.00</b>	<b>\$ (9,750.00)</b>

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>651 - Sewer Operations</b>	<b>\$ 1,991,270.48</b>	<b>\$ 179,977.69</b>	<b>\$ 2,423,289.34</b>	<b>\$ 252,041.17</b>	<b>\$ 2,326,506.00</b>	<b>\$ 96,783.34</b>	<b>\$ 0.00</b>
<b>General Government</b>	<b>\$ 148,631.40</b>	<b>\$ 11,686.23</b>	<b>\$ 228,681.38</b>	<b>\$ 68,363.75</b>	<b>\$ 222,695.00</b>	<b>\$ 5,986.38</b>	<b>\$ -</b>
Salary & Related	\$ 79,962.49	\$ 2,333.45	\$ 95,115.13	\$ 12,819.19	\$ 105,080.00	\$ 35.13	\$ (10,000.00)
Contractual Services	\$ 68,668.91	\$ 9,032.78	\$ 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	\$ -
<b>Court &amp; Legal</b>	<b>\$ 30,489.10</b>	<b>\$ 7,010.90</b>	<b>\$ 50,000.00</b>	<b>\$ 12,500.00</b>	<b>\$ 47,500.00</b>	<b>\$ 2,500.00</b>	<b>\$ -</b>
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 30,489.10	\$ 7,010.90	\$ 50,000.00	\$ 12,500.00	\$ 47,500.00	\$ 2,500.00	\$ -
<b>Finance</b>	<b>\$ 72,987.25</b>	<b>\$ 9,475.96</b>	<b>\$ 93,635.78</b>	<b>\$ 11,172.57</b>	<b>\$ 92,130.00</b>	<b>\$ 1,505.78</b>	<b>\$ -</b>
Salary & Related	\$ 54,622.80	\$ 7,127.97	\$ 64,724.23	\$ 2,973.46	\$ 67,474.00	\$ 250.23	\$ (3,000.00)
Contractual Services	\$ 16,854.98	\$ 2,135.88	\$ 25,906.35	\$ 6,915.49	\$ 21,716.00	\$ 1,190.35	\$ 3,000.00
General Operating	\$ 1,509.47	\$ 212.11	\$ 3,005.20	\$ 1,283.62	\$ 2,940.00	\$ 65.20	\$ -
<b>Sewer Utility</b>	<b>\$ 1,014,162.73</b>	<b>\$ 151,804.60</b>	<b>\$ 1,325,972.18</b>	<b>\$ 160,004.85</b>	<b>\$ 1,239,181.00</b>	<b>\$ 86,791.18</b>	<b>\$ 0.00</b>
Salary & Related	\$ 439,877.54	\$ 18,291.38	\$ 507,354.15	\$ 49,185.23	\$ 504,869.00	\$ 2,485.15	\$ 0.00
Contractual Services	\$ 255,900.82	\$ 75,884.61	\$ 356,882.30	\$ 25,096.87	\$ 328,150.00	\$ 28,732.30	\$ -
General Operating	\$ 317,199.04	\$ 38,628.61	\$ 435,735.73	\$ 79,908.08	\$ 380,162.00	\$ 55,573.73	\$ -
Capital Outlay	\$ 1,185.33	\$ 19,000.00	\$ 26,000.00	\$ 5,814.67	\$ 26,000.00	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 725,000.00</b>	<b>\$ -</b>	<b>\$ 725,000.00</b>	<b>\$ -</b>	<b>\$ 725,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ 725,000.00	\$ -	\$ 725,000.00	\$ -	\$ 725,000.00	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,991,270.48</b>	<b>\$ 179,977.69</b>	<b>\$ 2,423,289.34</b>	<b>\$ 252,041.17</b>	<b>\$ 2,326,506.00</b>	<b>\$ 96,783.34</b>	<b>\$ 0.00</b>



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**CITY OF PATASKALA, OHIO  
SUMMARY OF INVESTMENTS  
AS OF DECEMBER 31, 2022**

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

**Certificates of Deposit**

Bank CD	\$ 9,593,633.70	\$ 10,325,545.67	\$ (731,911.97)	1.334%
Non-Bank CD	941,949.46	978,628.19	(36,678.73)	1.906%
<b>Total Certificates of Deposit</b>	<b>\$ 10,535,583.16</b>	<b>\$ 11,304,173.86</b>	<b>\$ (768,590.70)</b>	<b>1.384%</b>

**U.S. Government**

Treasury Bill	-	-	-	0.000%
Treasury Note	-	-	-	0.000%
<b>Total US Government</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.000%</b>

**Government Sponsored Enterprise (GSE) Securities**

FNMA	\$ -	\$ -	\$ -	0.000%
GNMA	-	-	-	0.000%
FHLMC	-	-	-	0.000%
FHLB	442,068.85	494,044.50	(51,975.65)	0.000%
FFCB	-	-	-	0.000%
<b>Total GSE</b>	<b>\$ 442,068.85</b>	<b>\$ 494,044.50</b>	<b>\$ (51,975.65)</b>	<b>0.000%</b>

**Other Investments:**

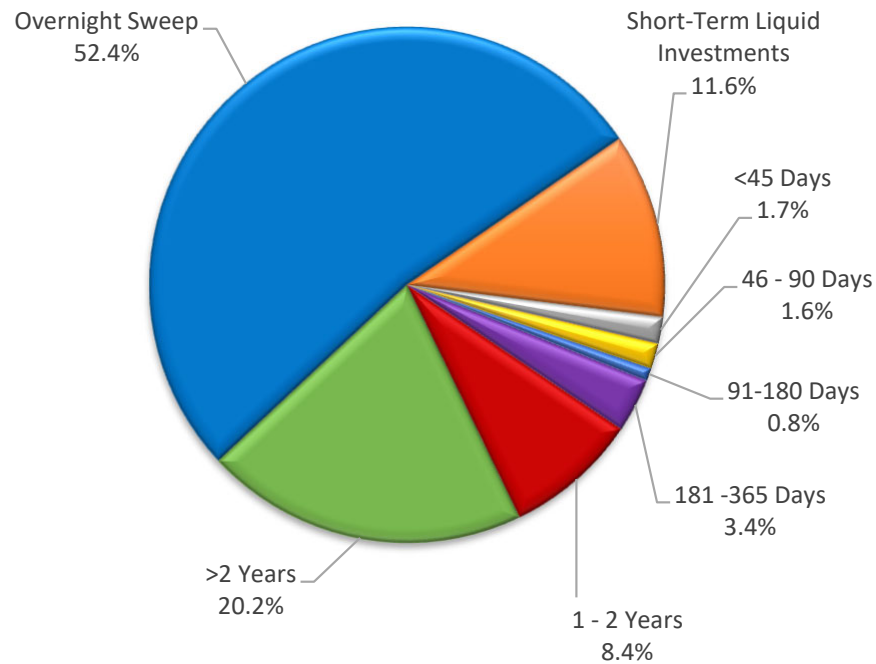
Park National Bank Sweep	\$ 16,108,259.37	\$ 16,108,259.37	\$ -	1.865%
STAR Ohio	3,326,791.03	3,326,791.03	-	3.020%
Raymond James Money Market	231,721.67	231,721.67	-	0.200%
<b>Total Other</b>	<b>\$ 19,666,772.07</b>	<b>\$ 19,666,772.07</b>	<b>\$ -</b>	<b>2.041%</b>
<b>Total Investment Portfolio</b>	<b>\$ 30,644,424.08</b>	<b>\$ 31,464,990.43</b>	<b>\$ (820,566.35)</b>	<b>1.773%</b>

**Investments by Institution:**

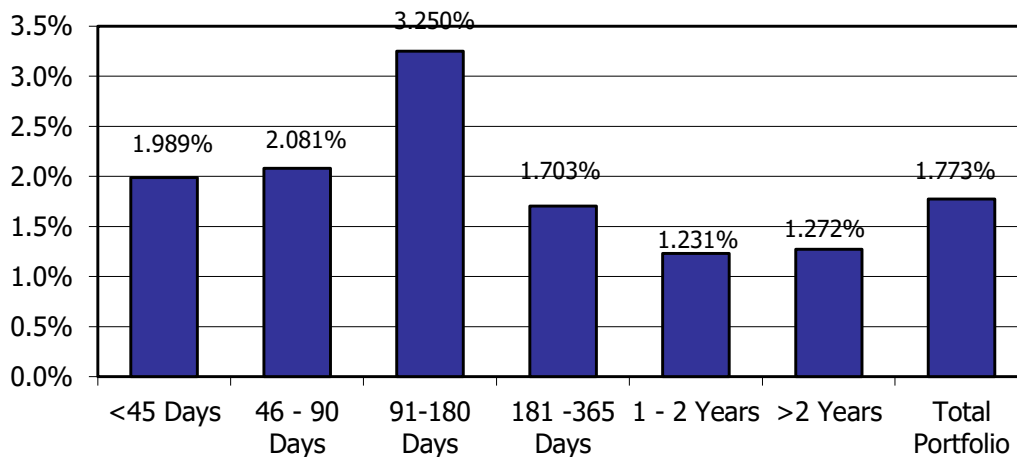
STAR Ohio	\$ 3,326,791.03	\$ 3,326,791.03	\$ -
Park National Bank	16,108,259.37	16,108,259.37	-
Raymond James	11,209,373.68	12,029,940.03	(820,566.35)
<b>Total Investment Portfolio</b>	<b>\$ 30,644,424.08</b>	<b>\$ 31,464,990.43</b>	<b>\$ (820,566.35)</b>

**CITY OF PATASKALA, OHIO**  
**INVESTMENT PORTFOLIO ANALYSIS**  
**For the Period Ended December 31, 2022**

**Investment Maturity Composition**



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



City of Pataskala Account Summary

Brokerage

Account No.   Closing Value \$11,209,373.68

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



MIKE FINK, THE CARILLON GROUP  
Raymond James & Associates  
7887 WASHINGTON VILLAGE DR | STE 100 | CENTERVILLE, OH 45459 | (866) 754-3659 |  
(937) 401-1914  
<https://www.CarillonRJ.com> | [Mike.Fink@RaymondJames.com](mailto:Mike.Fink@RaymondJames.com)

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

Account Purpose

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

Activity

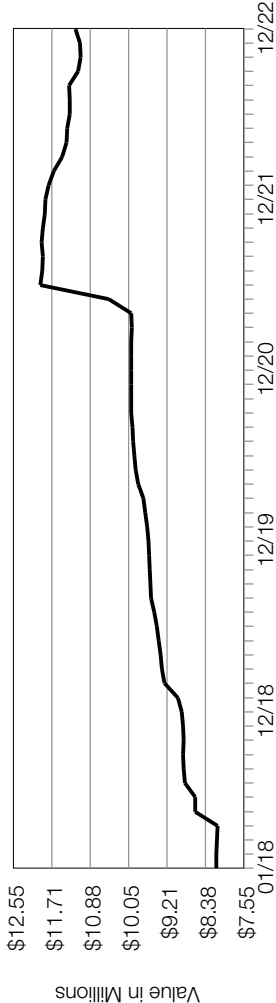
	This Statement		Year to Date
Beginning Balance	\$	11,108,810.00	\$ 11,859,728.80
Deposits	\$	0.00	\$ 0.00
Income	\$	11,597.22	\$ 147,145.49
Withdrawals	\$	0.00	\$ 0.00
Expenses	\$	0.00	\$ 0.00
Change in Value	\$	88,966.46	\$ (797,500.61)
Ending Balance	\$	11,209,373.68	\$ 11,209,373.68

Dollar-Weighted Performance

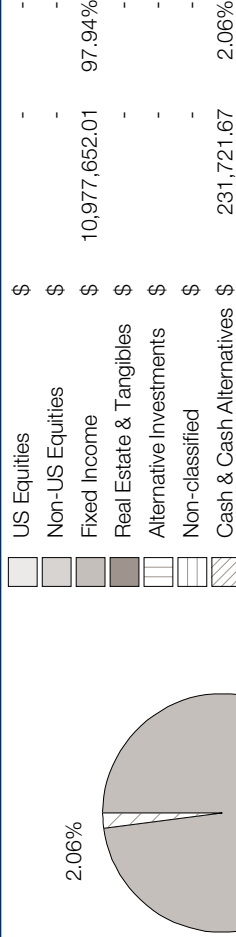
See Understanding Your Statement for important information about these calculations.

	This Quarter	YTD	2021	2020	Annualized Since 08/23/2013
Performance Inception 08/23/13	0.57%	(5.44)%	(1.16)%	3.76%	0.56%

Value Over Time



Asset Allocation Analysis



### Cash & Cash Alternatives

#### Cash / Client Interest Program

Description	(Symbol)	Value	Estimated Income Yield	Estimated Annual Income
CASH		\$1,862.46		
Cash / Client Interest Program Total		\$1,862.46		\$0.00

#### Raymond James Bank Deposit Program #

Description	(Symbol)	Value	Estimated Income Yield	Estimated Annual Income
Raymond James Bank Deposit Program # - Selected Sweep Option				
Webster Bank NA (SNB)		\$229,859.21	0.50%	\$1,149.29
Raymond James Bank Deposit Program Total		\$229,859.21		\$1,149.29

! Your bank priority state: OH

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

Participating banks recently added: KeyBank National Association 11/30/2022; Customers Bank 11/30/2022; Webster Bank 08/31/2022

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

Estimated Income Yield for RuBDP was calculated as of 12/27/2022.

Cash & Cash Alternatives Total		\$231,721.67		\$1,149.29
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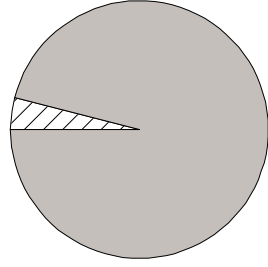




### Fixed Income ❖

### Credit Quality Analysis

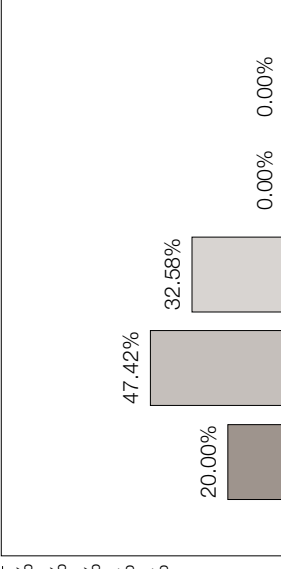
Lowest Available *	Current Period Value	Percentage Allocation
U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 442,068.85	4.03%
ABS/MBS/CMOs	\$ 0.00	0.00%
Certificates of Deposit (CDs)	\$ 10,535,583.16	95.97%
AAA	\$ 0.00	0.00%
AA	\$ 0.00	0.00%
A	\$ 0.00	0.00%
BAA	\$ 0.00	0.00%
Below Investment Grade	\$ 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	\$ 2,195,286.79	20.00%
1 to < 3 yrs	\$ 5,205,076.22	47.42%
3 to < 7 yrs	\$ 3,577,289.00	32.58%
7 to < 14 yrs	\$ 0.00	0.00%
14 to > yrs	\$ 0.00	0.00%



### Government Sponsored Enterprise Securities (GSE)

Description (CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FEDERAL HOME LOAN BANKS DEBENTURE .6500% DUE 01/28/2026 Callable 01/28/2023 @ 100.000 (3130AKRN8)	\$245,000.00	\$1,592.50	05/26/2021	\$89.123	\$218,351.35	\$672.39	\$244,044.50 \$(25,693.15)	\$244,044.50 \$(25,693.15)

Debt Classification: Senior Unsecured  
Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Outlook: Stable



Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) ♦

Government Sponsored Enterprise Securities (GSE) (continued)

Description (CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN .6000% DUE 05/27/2026 Callable 02/27/2023 @ 100.000 (3130AML42)	\$250,000.00	\$1,500.00	05/26/2021	\$89.487	\$223,717.50	\$137.50	\$250,000.00 \$(26,282.50)	\$250,000.00 \$(26,282.50)
Step Schedule: 1.200% on May 27, 2023 Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa <b>S&amp;P</b> Long Term Outlook: Stable								
Government Sponsored Enterprise Securities (GSE) Total	\$495,000.00	\$3,092.50			\$442,068.85	\$809.89	\$494,044.50 \$(51,975.65)	\$494,044.50 \$(51,975.65)

♦ ^ 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)
AMERICAN EXPRESS NATIONAL BANK SALT LAKE CITY, UT FDIC # 27471 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/07/2025 (02589ABA9)	\$245,000.00	\$3,797.50	04/01/2020	\$93.502	\$229,079.90	\$873.94	\$245,000.00 \$(15,920.10)	\$245,000.00 \$(15,920.10)
Ratings Information: Not Rated								
BMO HARRIS BANK, NA FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 01/29/23 .5500% DUE 07/29/2024 Callable 01/29/2023 @ 100.000 (05600XAN0)	\$245,000.00	\$1,347.50	08/03/2020	\$93.681	\$229,518.45	\$228.89	\$244,999.76 \$(15,481.31)	\$244,999.76 \$(15,481.31)
Ratings Information: Not Rated								



## Your Portfolio (continued)

City of Pataskala Account No.

### 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 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	\$97.388	\$48,694.00	\$53.84	\$50,000.00 \$(1,306.00)	\$50,000.00 \$(1,306.00)
BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5) Ratings Information: Not Rated	\$245,000.00	\$3,185.00	04/09/2020	\$92.842	\$227,462.90	\$130.89	\$245,000.00 \$(17,537.10)	\$245,000.00 \$(17,537.10)
BANK OZK 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	\$87.848	\$215,227.60		\$245,000.00 \$(29,772.40)	\$245,000.00 \$(29,772.40)
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	\$92.170	\$225,816.50		\$245,000.00 \$(19,183.50)	\$245,000.00 \$(19,183.50)
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/14/23 .9500% DUE 04/14/2026 Callable 01/14/2023 @ 100.000 (066519QV4) Ratings Information: Not Rated	\$245,000.00	\$2,327.50	04/12/2021	\$88.935	\$217,890.75	\$102.03	\$245,000.00 \$(27,109.25)	\$245,000.00 \$(27,109.25)
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	\$91.076	\$223,136.20	\$1,374.35	\$245,000.00 \$(21,863.80)	\$245,000.00 \$(21,863.80)



### Fixed Income (continued) ♦

#### Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
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	\$99.734	\$244,348.30	\$2,011.01	\$245,000.00 \$(651.70)	\$245,000.00 \$(651.70)
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	\$88.938	\$217,898.10	\$81.22	\$245,000.00 \$(27,101.90)	\$245,000.00 \$(27,101.90)
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	\$94.257	\$42,415.65	\$85.44	\$45,000.00 \$(2,584.35)	\$45,000.00 \$(2,584.35)
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	09/25/2022	\$98.740	\$157,984.00	\$1,715.29	\$160,000.00 \$(2,016.00)	\$160,000.00 \$(2,016.00)
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	\$90.183	\$94,692.15	\$604.11	\$105,000.00 \$(10,307.85)	\$105,000.00 \$(10,307.85)
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	\$94.257	\$131,959.80	\$265.81	\$140,000.00 \$(8,040.20)	\$140,000.00 \$(8,040.20)



## Your Portfolio (continued)

City of Pataskala Account No.

### 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)
CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3) Ratings Information: Not Rated	\$50,000.00	\$1,400.00	03/07/2019	\$97.850	<b>\$48,925.00</b>	\$57.53	\$50,000.00 \$(1,075.00)	\$50,000.00 \$(1,075.00)
CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.2500% DUE 07/02/2024 (17284CN26) Ratings Information: Not Rated	\$38,000.00	\$1,235.00	03/20/2020	\$98.029	<b>\$37,251.02</b>	\$612.42	\$40,905.57 \$(3,654.55)	\$39,044.83 \$(1,793.81)
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	\$98.773	<b>\$98,773.00</b>	\$1,620.82	\$106,082.70 \$(7,309.70)	\$101,684.86 \$(2,911.86)
CITY NATIONAL BANK OF METROPOLIS METROPOLIS, IL FDIC # 3814 CERTIFICATE OF DEPOSIT MONTHLY 4.4000% DUE 11/28/2025 (17801GBZ1) Ratings Information: Not Rated	\$50,000.00	\$2,200.00	11/21/2022	\$99.517	<b>\$49,758.50</b>	\$12.05	\$50,000.00 \$(241.50)	\$50,000.00 \$(241.50)
COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/04/23 .3500% DUE 09/04/2024 Callable 01/04/2023 @ 100.000 (20056QTY9) Ratings Information: Not Rated	\$100,000.00	\$350.00	08/25/2020	\$93.122	<b>\$93,122.00</b>	\$24.93	\$100,000.00 \$(6,878.00)	\$100,000.00 \$(6,878.00)
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	\$99.110	<b>\$58,474.90</b>	\$621.36	\$62,415.11 \$(3,940.21)	\$59,667.39 \$(1,192.49)



### 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)
CONTINENTAL BK 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	\$88.169	\$176,338.00	\$90.41	\$200,000.00 \$(23,662.00)	\$200,000.00 \$(23,662.00)
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	\$99.875	\$249,687.50	\$2,758.90	\$249,858.00 \$(170.50)	\$249,858.00 \$(170.50)
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	\$99.554	\$243,907.30	\$265.81	\$247,048.10 \$(3,140.80)	\$245,131.02 \$(1,223.72)
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	\$87.103	\$213,402.35	\$47.99	\$245,000.00 \$(31,597.65)	\$245,000.00 \$(31,597.65)
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	\$87.197	\$87,197.00	\$12.33	\$100,000.00 \$(12,803.00)	\$100,000.00 \$(12,803.00)
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	\$95.678	\$124,381.40	\$258.04	\$130,000.00 \$(5,618.60)	\$130,000.00 \$(5,618.60)



### 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)
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	\$87.002	\$213,154.90	\$63.77	\$245,000.00 \$(31,845.10)	\$245,000.00 \$(31,845.10)
FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 12/30/22 .4000% DUE 09/30/2025 Callable 12/30/2022 @ 100.000 (319461DB2) Ratings Information: Not Rated	\$245,000.00	\$980.00	09/23/2020	\$89.204	\$218,549.80		\$245,000.00 \$(26,450.20)	\$245,000.00 \$(26,450.20)
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	\$94.455	\$94,455.00	\$47.67	\$100,000.00 \$(5,545.00)	\$100,000.00 \$(5,545.00)
1ST FNCL BANK USA FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/12/23 3.4000% DUE 08/12/2027 Callable 01/12/2023 @ 100.000 (32022RSP3) Ratings Information: Not Rated	\$50,000.00	\$1,700.00	08/10/2022	\$95.056	\$47,528.00	\$83.84	\$50,000.00 \$(2,472.00)	\$50,000.00 \$(2,472.00)
FIRST NATIONAL BANK AMER FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/25/23 .3500% DUE 09/25/2024 Callable 01/25/2023 @ 100.000 (32110YQR9) Ratings Information: Not Rated	\$245,000.00	\$857.50	09/23/2020	\$92.896	\$227,595.20	\$11.75	\$245,000.00 \$(17,404.80)	\$245,000.00 \$(17,404.80)



### Fixed Income (continued) ♦

#### Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/15/23 .6500% DUE 07/15/2025 Callable 01/15/2023 @ 100.000 (335857CB2) Ratings Information: Not Rated	\$100,000.00	\$650.00	06/29/2020	\$90.564	\$90,564.00	\$26.71	\$100,000.00 \$(9,436.00)	\$100,000.00 \$(9,436.00)
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	\$95.522	\$234,028.90	\$797.42	\$245,000.00 \$(10,971.10)	\$245,000.00 \$(10,971.10)
FLAGSTAR BANK, FSB TROY, MI FDIC # 32541 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .8000% DUE 05/29/2025 (33847E3L9) Ratings Information: Not Rated	\$245,000.00	\$1,960.00	05/26/2020	\$91.423	\$223,986.35	\$166.47	\$245,000.00 \$(21,013.65)	\$245,000.00 \$(21,013.65)
FORBRIGHT BANK POTOMAC, MARYLAND FDIC # 57614 CERTIFICATE OF DEPOSIT MONTHLY 4.0000% DUE 12/15/2027 (34520LAY9) Ratings Information: Not Rated	\$110,000.00	\$4,400.00	12/07/2022	\$97.345	\$107,079.50	\$180.82	\$110,000.00 \$(2,920.50)	\$110,000.00 \$(2,920.50)
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	\$86.566	\$212,086.70	\$63.43	\$245,000.00 \$(32,913.30)	\$245,000.00 \$(32,913.30)





Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
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	\$98.009	\$122,511.25	\$163.01	\$125,000.00 \$(2,488.75)	\$125,000.00 <sup>A</sup> \$(2,488.75)
JONESBORO ST BANK FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/29/23 .8000% DUE 05/29/2025 Callable 01/29/2023 @ 100.000 (48040PGX7) Ratings Information: Not Rated	\$245,000.00	\$1,960.00	05/27/2020	\$91.347	\$223,800.15	\$5.37	\$245,000.00 \$(21,199.85)	\$245,000.00 <sup>A</sup> \$(21,199.85)
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 04/30/23 .5500% DUE 10/30/2025 Callable 04/30/2023 @ 100.000 (48128UPT0) Ratings Information: Not Rated	\$155,000.00	\$852.50	10/28/2020	\$89.395	\$138,562.25	\$140.14	\$155,000.00 \$(16,437.75)	\$155,000.00 <sup>A</sup> \$(16,437.75)
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL MULTI STEP CALLABLE BEGINNING 06/15/23 .4000% DUE 12/15/2025 Callable 06/15/2023 @ 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	\$89.455	\$84,982.25	\$15.62	\$95,000.00 \$(10,017.75)	\$95,000.00 <sup>A</sup> \$(10,017.75)



## Your Portfolio (continued)

City of Pataskala Account No.

### Fixed Income (continued) ♦

#### Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7) Ratings Information: Not Rated	\$130,000.00	\$2,340.00	11/25/2019	\$97.501	\$126,751.30	\$185.92	\$130,000.00 \$(3,248.70)	\$130,000.00 \$(3,248.70)
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7) Ratings Information: Not Rated	\$115,000.00	\$1,897.50	02/27/2020	\$96.568	\$111,053.20	\$150.76	\$115,000.00 \$(3,946.80)	\$115,000.00 \$(3,946.80)
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	\$97.958	\$239,997.10	\$1,106.19	\$245,000.00 \$(5,002.90)	\$245,000.00 \$(5,002.90)
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	\$91.014	\$209,332.20	\$8.19	\$230,000.00 \$(20,667.80)	\$230,000.00 \$(20,667.80)
MERIDIAN BANK FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/21/23 .6500% DUE 05/21/2026 Callable 01/21/2023 @ 100.000 (58958PJA3) Ratings Information: Not Rated	\$200,000.00	\$1,300.00	05/19/2021	\$87.670	\$175,340.00	\$32.05	\$200,000.00 \$(24,660.00)	\$200,000.00 \$(24,660.00)



### 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)
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	\$98.278	\$19,655.60	\$230.63	\$21,178.31 \$(1,522.71)	\$20,347.40 \$(691.80)
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	\$95.372	\$23,843.00	\$80.14	\$25,295.00 \$(1,452.00)	\$25,120.29 \$(1,277.29)
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	\$99.713	\$22,933.99	\$153.28	\$23,122.02 \$(188.03)	\$23,005.25 \$(71.26)
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	\$93.487	\$112,184.40	\$417.86	\$120,000.00 \$(7,815.60)	\$120,000.00 <sup>A</sup> \$(7,815.60)
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	\$99.976	\$99,976.00	\$917.40	\$101,052.60 \$(1,076.60)	\$100,004.21 \$(28.21)



### 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 2.7500% DUE 05/02/2024 (61760AZR3) Ratings Information: Not Rated	\$145,000.00	\$3,987.50	03/24/2020	\$97.586	\$141,499.70	\$633.63	\$152,216.69 \$(10,716.99)	\$147,405.04 \$(5,905.34)
NEW YORK COMMUNITY BANK WESTBURY, NY 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	\$94.153	\$117,691.25	\$32.36	\$125,000.00 \$(7,308.75)	\$125,000.00 <sup>A</sup> \$(7,308.75)
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	\$87.554	\$78,798.60		\$90,000.00 \$(11,201.40)	\$90,000.00 <sup>A</sup> \$(11,201.40)
PARAGON NB MEMPHIS, TN FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3) Ratings Information: Not Rated	\$85,000.00	\$212.50	08/25/2020	\$97.251	\$82,663.35	\$1.16	\$85,000.00 \$(2,336.65)	\$85,000.00 <sup>A</sup> \$(2,336.65)
PATHFINDER BANK FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/29/23 .5000% DUE 10/29/2025 Callable 01/29/2023 @ 100.000 (70320KAS0) Ratings Information: Not Rated	\$100,000.00	\$500.00	10/21/2020	\$89.180	\$89,180.00	\$1.37	\$100,000.00 \$(10,820.00)	\$100,000.00 <sup>A</sup> \$(10,820.00)



### 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)
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	\$90.184	\$220,950.80	\$43.63	\$245,000.00 \$(24,049.20)	\$245,000.00 \$(24,049.20)
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	\$95.885	\$234,918.25	\$1,731.78	\$245,000.00 \$(10,081.75)	\$245,000.00 \$(10,081.75)
SANDY SPRING BANK OLNEY, MD 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	\$99.624	\$149,436.00	\$1,449.04	\$150,000.00 \$(564.00)	\$150,000.00 \$(564.00)
SPRING BANK 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	\$87.747	\$214,980.15	\$16.78	\$245,000.00 \$(30,019.85)	\$245,000.00 \$(30,019.85)
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	\$97.993	\$240,082.85	\$1,140.76	\$245,000.00 \$(4,917.15)	\$245,000.00 \$(4,917.15)
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	\$93.475	\$229,013.75	\$423.21	\$245,000.00 \$(15,986.25)	\$245,000.00 \$(15,986.25)



### 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)
TCM BK NA FDIC # 34535 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/15/23 .8500% DUE 11/14/2025 Callable 01/15/2023 @ 100.000 (872308FE6) Ratings Information: Not Rated	\$105,000.00	\$892.50	11/04/2021	\$99.968	\$94,466.40	\$36.68	\$105,000.00 \$(10,533.60)	\$105,000.00 \$(10,533.60)
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	\$99.598	\$144,417.10	\$172.81	\$145,000.00 \$(582.90)	\$145,000.00 \$(582.90)
TEXAS EXCH BANK SSB FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/08/23 .7000% DUE 06/07/2024 Callable 01/08/2023 @ 100.000 (88241THM5) Ratings Information: Not Rated	\$245,000.00	\$1,715.00	05/28/2020	\$94.543	\$231,630.35	\$103.37	\$245,000.00 \$(13,369.65)	\$245,000.00 \$(13,369.65)
UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9) Ratings Information: Not Rated	\$245,000.00	\$7,717.50	05/25/2018	\$99.558	\$243,917.10		\$245,000.00 \$(1,082.90)	\$245,000.00 \$(1,082.90)
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	\$88.518	\$101,795.70	\$15.12	\$115,000.00 \$(13,204.30)	\$115,000.00 \$(13,204.30)



### Fixed Income (continued) ♦

#### Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
UNIVERSITY BANK NA FDIC # 14587 CERTIFICATE OF DEPOSIT MONTHLY 4.2000% DUE 11/30/2027 (914098DJ4) Ratings Information: Not Rated	\$245,000.00	\$10,290.00	11/21/2022	\$98.247	\$240,705.15		\$245,000.00 \$(4,294.85)	\$245,000.00 \$(4,294.85)
WASHINGTON STATE BANK FDIC # 214 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/19/23 .8500% DUE 10/19/2026 Callable 01/19/2023 @ 100.000 ! (93974LAC4) Ⓜ Ratings Information: Not Rated	\$185,000.00	\$1,572.50	10/14/2021	\$96.985	\$160,922.25	\$47.39	\$185,000.00 \$(24,077.75)	\$185,000.00 \$(24,077.75)
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	\$97.562	\$151,221.10	\$315.31	\$155,000.00 \$(3,778.90)	\$155,000.00 \$(3,778.90)

**Certificates of Deposit (CDs) Total** \$11,290,000.00 \$163,056.50 \$10,535,583.16 \$25,122.25 \$11,314,173.86 \$11,296,268.05  
 A Adjusted Cost figure may not have been modified with accrued market discount, acquisition premium or bond premium. \$(778,590.70) \$(760,684.89)

#### Fixed Income Total

\$10,977,652.01 \$25,932.14

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

**Portfolio Total** \$11,209,373.68

**Accrued Interest Total** \$25,932.14

**Portfolio Total with Accrued Interest** \$11,235,305.82

Log in to Client Access at <https://www.raymondjames.com/clientaccess> to view additional position details, filter, sort, or download up to 18 months of activity and see available delivery options for account documents.



### Activity Summary

Income			
Type	This Statement	Year to Date	
Interest - Taxable	\$11,561.33	\$147,038.68	
Interest at RJ Bank Deposit Program	\$35.89	\$106.81	
<b>Total Income</b>	<b>\$11,597.22</b>	<b>\$147,145.49</b>	

Purchases			
Type	This Statement	Year to Date	
Purchases	\$(110,000.00)	\$(1,655,000.00)	
<b>Total Purchases</b>	<b>\$(110,000.00)</b>	<b>\$(1,655,000.00)</b>	

Sales / Redemptions			
Type	This Statement	Year to Date	
Redemptions	\$320,000.00	\$1,718,000.00	
<b>Total Sales/Redemptions</b>	<b>\$320,000.00</b>	<b>\$1,718,000.00</b>	

### Activity Detail

84 -

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
Beginning Balance								
12/01/2022	Income	Interest - Taxable	1ST FNCL BANK USA FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)			\$49.32	\$10,173.77	Paid on 100,000
12/01/2022	Income	Interest - Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)			\$155.96	\$10,329.73	Paid on 115,000
12/01/2022	Income	Interest - Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)			\$192.33	\$10,522.06	Paid on 130,000
12/05/2022	Income	Interest - Taxable	COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/04/23 .3500% DUE 09/04/2024 Callable 01/04/2023 @ 100.000 (20056QTY9)			\$28.77	\$10,550.83	Paid on 100,000





## Your Activity (continued)

City of Pataskala Account No.

### Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
12/05/2022	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	\$10,901.17	Paid on 155,000
12/05/2022	Income	Interest - Taxable	NEW YORK COMMUNITY BANK WESTBURY, NY FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3500% DUE 06/03/2024 (649447UP2)			\$219.35	\$11,120.52	Paid on 125,000
12/06/2022	Income	Interest - Taxable	EAGLEBANK BETHESDA, MD FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)			\$332.26	\$11,452.78	Paid on 245,000
12/08/2022	Income	Interest - Taxable	CAPITAL ONE BANK, NA MCLEAN, VA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1500% DUE 06/08/2027 (14042RRV5)			\$710.69	\$12,163.47	Paid on 45,000
12/08/2022	Income	Interest - Taxable	CAPITAL ONE BANK (USA) NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1500% DUE 06/08/2027 (14042TGQ4)			\$2,211.04	\$14,374.51	Paid on 140,000
12/08/2022	Income	Interest - Taxable	BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)			\$110.75	\$14,485.26	Paid on 245,000
12/08/2022	Income	Interest - Taxable	TEXAS EXCH BANK SSB FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/08/23 .7000% DUE 06/07/2024 Callable 01/08/2023 @ 100.000 (88241THM5)			\$140.96	\$14,626.22	Paid on 245,000
12/09/2022	Sale/Redemption	Redemption	ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 01/09/23 3.0500% DUE 06/09/2026 Callable 01/09/2023 @ 100.000 (02007GSK0)	(100,000.000)	\$1.000	\$100,000.00	\$114,626.22	12/09/22 FULL CALL @ 100% 3.05% 06/09/26



### Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
12/09/2022	Income	Interest - Taxable	ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 01/09/23 3.0500% DUE 06/09/2026 Callable 01/09/2023 @ 100.000 (02007GSK0)			\$1,529.18	\$116,155.40	Paid on 100,000
12/09/2022	Income	Interest - Taxable	FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)			\$90.62	\$116,246.02	Paid on 245,000
12/09/2022	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	\$116,614.65	Paid on 130,000
12/12/2022	Income	Interest - Taxable	1ST FNCL BANK USA FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/12/23 3.4000% DUE 08/12/2027 Callable 01/12/2023 @ 100.000 (32022RSP3)			\$139.73	\$116,754.38	Paid on 50,000
12/12/2022	Income	Interest - Taxable	FIRST BANK HAMILTON, NJ FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)			\$100.68	\$116,855.06	Paid on 245,000
12/14/2022	Income	Interest - Taxable	BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/14/23 .9500% DUE 04/14/2026 Callable 01/14/2023 @ 100.000 (066519QV4)			\$191.30	\$117,046.36	Paid on 245,000
12/15/2022	Income	Interest - Taxable	CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3)			\$115.07	\$117,161.43	Paid on 50,000
12/15/2022	Income	Interest - Taxable	BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5)			\$261.78	\$117,423.21	Paid on 245,000



## Your Activity (continued)

City of Pataskala Account No.

### Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
12/15/2022	Income	Interest - Taxable	FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/15/23 .6500% DUE 07/15/2025 Callable 01/15/2023 @ 100.000 (335857CB2)			\$53.42	\$117,476.63	Paid on 100,000
12/15/2022	Income	Interest - Taxable	JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL MULTI STEP CALLABLE BEGINNING 06/15/23 .4000% DUE 12/15/2025 Callable 06/15/2023 @ 100.000 (48128UTN9)			\$190.52	\$117,667.15	Paid on 95,000
12/15/2022	Income	Interest - Taxable	TCM BK NA FDIC # 34535 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/15/23 .8500% DUE 11/4/2025 Callable 01/15/2023 @ 100.000 (872308FE6)			\$73.36	\$117,740.51	Paid on 105,000
12/15/2022	Purchase	Purchase	FORBRIGHT BANK POTOMAC, MARYLAND FDIC # 57614 CERTIFICATE OF DEPOSIT MONTHLY 4.0000% DUE 12/15/2027 (34520LAY9)	110,000.000	\$100.000	\$(110,000.00)	\$7,740.51	
12/16/2022	Income	Interest - Taxable	INTERNATIONAL BANK CHICAGO CHICAGO, IL FDIC # 33708 CERTIFICATE OF DEPOSIT MONTHLY 3.4000% DUE 09/16/2024 (45906ADG9)			\$349.32	\$8,089.83	Paid on 125,000
12/19/2022	Income	Interest - Taxable	EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 06/17/2026 (301074ER7)			\$110.75	\$8,200.58	Paid on 245,000
12/19/2022	Income	Interest - Taxable	WASHINGTON STATE BANK FDIC # 214 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/19/23 .8500% DUE 10/19/2026 Callable 01/19/2023 @ 100.000 (93974LAC4)			\$129.25	\$8,329.83	Paid on 185,000
12/19/2022	Income	Interest - Taxable	PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2)			\$100.68	\$8,430.51	Paid on 245,000
12/19/2022	Income	Interest - Taxable	UNITY BANK CLINTON, NJ FDIC # 33503 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .4000% DUE 12/18/2025 (91330ACR6)			\$230.63	\$8,661.14	Paid on 115,000



# Your Activity (continued)

City of Pataskala Account No.

## Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
12/20/2022	Income	Interest - Taxable	AMERANT BANK, NA FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4)			\$197.67	\$8,858.81	Paid on 130,000
12/20/2022	Income	Interest - Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8)			\$122.05	\$8,980.86	Paid on 90,000
12/20/2022	Sale/ Redemption	Redemption	AMERANT BANK, NA FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4)	(130,000.000)	\$1.000	\$130,000.00	\$138,980.86	12/20/22 BOND MATURES @ 100% 1.85% 12/20/22
12/20/2022	Sale/ Redemption	Redemption	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8)	(90,000.000)	\$1.000	\$90,000.00	\$228,980.86	12/20/22 BOND MATURES @ 100% 1.65% 12/20/22
12/21/2022	Income	Interest - Taxable	FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 05/21/2026 (307811CQ0)			\$41.10	\$229,021.96	Paid on 100,000
12/21/2022	Income	Interest - Taxable	MERIDIAN BANK FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/21/23 .6500% DUE 05/21/2026 Callable 01/21/2023 @ 100.000 (58958PJA3)			\$106.85	\$229,128.81	Paid on 200,000
12/27/2022	Income	Interest - Taxable	FIRST NATIONAL BANK AMER FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/25/23 .3500% DUE 09/25/2024 Callable 01/25/2023 @ 100.000 (32110YQR9)			\$70.48	\$229,199.29	Paid on 245,000
12/27/2022	Income	Interest - Taxable	SPRING BANK FDIC # 58668 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 03/25/2026 (849430BP7)			\$100.68	\$229,299.97	Paid on 245,000
12/28/2022	Income	Interest - Taxable	CITY NATIONAL BANK OF METROPOLIS METROPOLIS, IL FDIC # 3814 CERTIFICATE OF DEPOSIT MONTHLY 4.4000% DUE 11/28/2025 (17801GBZ1)			\$180.82	\$229,480.79	Paid on 50,000
12/28/2022	Income	Interest - Taxable	PARAGON NB MEMPHIS, TN FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3)			\$17.46	\$229,498.25	Paid on 85,000



### Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
12/28/2022	Income	Interest - Taxable	MALAGA BANK FSB PALOS VERDES, CA FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9)			\$122.88	\$229,621.13	Paid on 230,000
12/29/2022	Income	Interest - Taxable	PATHFINDER BANK FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/29/23 .5000% DUE 10/29/2025 Callable 01/29/2023 @ 100.000 (70320KAS0)			\$41.10	\$229,662.23	Paid on 100,000
12/29/2022	Income	Interest - Taxable	JONESBORO ST BANK FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/29/23 .8000% DUE 05/29/2025 Callable 01/29/2023 @ 100.000 (48040PGX7)			\$161.09	\$229,823.32	Paid on 245,000
12/30/2022	Income	Interest - Taxable	FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 12/30/22 .4000% DUE 09/30/2025 Callable 12/30/2022 @ 100.000 (319461DB2)			\$80.55	\$229,903.87	PD 12/30/22
12/30/2022	Income	Interest - Taxable	BANK OZK FDIC # 110 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 03/30/2026 (06417NC50)			\$110.75	\$230,014.62	PD 12/30/22
12/30/2022	Income	Interest - Taxable	CONTINENTAL BK FDIC # 57571 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 02/27/2026 (211163MJ6)			\$90.41	\$230,105.03	PD 12/30/22
12/30/2022	Income	Interest - Taxable	THE BANK OF PRINCETON FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3)			\$100.68	\$230,205.71	PD 12/30/22
12/30/2022	Income	Interest - Taxable	UBS BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9)			\$634.32	\$230,840.03	PD 12/30/22
12/30/2022	Income	Interest - Taxable	UNIVERSITY BANK NA FDIC # 14587 CERTIFICATE OF DEPOSIT MONTHLY 4.2000% DUE 11/30/2027 (914098DJ4)			\$845.75	\$231,685.78	PD 12/28/22



### Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
12/30/2022	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program			\$35.89	\$231,721.67	

### Future Payments

#### Future Interest Payments <sup>◇</sup>

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
NEW YORK COMMUNITY BANK WESTBURY, NY FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .7000% DUE 07/01/2026 (649447UZ0)		12/16/2022	12/31/2022	\$317.59	0.70% coupon x 90,000,000 par value
1ST FNCL BANK USA FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)		12/15/2022	01/01/2023	\$50.96	0.60% coupon x 100,000,000 par value
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)		12/15/2022	01/01/2023	\$198.74	1.80% coupon x 130,000,000 par value
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)		12/15/2022	01/01/2023	\$161.16	1.65% coupon x 115,000,000 par value
CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.2500% DUE 07/02/2024 (17284CN26)		12/16/2022	01/02/2023	\$622.58	3.25% coupon x 38,000,000 par value
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 01/03/2023 (61760A5J4)		12/16/2022	01/03/2023	\$937.67	1.85% coupon x 100,000,000 par value
WELLS FARGO BANK NA SIOUX FALLS, SD FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)		12/17/2022	01/03/2023	\$362.02	2.75% coupon x 155,000,000 par value
COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/04/23 .3500% DUE 09/04/2024 Callable 01/04/2023 @ 100.000 (20056QTY9)		12/18/2022	01/04/2023	\$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)		12/20/2022	01/06/2023	\$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)		12/22/2022	01/08/2023	\$114.44	0.55% coupon x 245,000,000 par value



### Future Payments (continued)

#### Future Interest Payments (continued) <sup>◇</sup>

Description (Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
TEXAS EXCH BANK SSB FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/08/23 .7000% DUE 06/07/2024 Callable 01/08/2023 @ 100.000 (88241THM5)	12/22/2022	01/08/2023	\$145.66	0.70% coupon x 245,000.000 par value
CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.4000% DUE 01/09/2024 (17312QZ36)	12/23/2022	01/09/2023	\$1,713.97	3.40% coupon x 100,000.000 par value
FARMERS & MRRCH 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)	12/23/2022	01/09/2023	\$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)	12/23/2022	01/09/2023	\$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)	12/25/2022	01/11/2023	\$104.04	0.50% coupon x 245,000.000 par value
1ST FNCL BANK USA FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/12/23 3.4000% DUE 08/12/2027 Callable 01/12/2023 @ 100.000 (32022RSP3)	12/26/2022	01/12/2023	\$144.38	3.40% coupon x 50,000.000 par value
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 01/14/23 .9500% DUE 04/14/2026 Callable 01/14/2023 @ 100.000 (066519QV4)	12/28/2022	01/14/2023	\$197.68	0.95% coupon x 245,000.000 par value
<b>Future Interest Payments Total</b>			<b>\$5,918.52</b>	

<sup>◇</sup> Please see Future Payments on the Understanding Your Statement page.



### Realized Capital Gains & Losses <sup>o</sup>

#### Short Term

Description	(Symbol or CUSIP)	Quantity	Opening Date	Opening Amount	Closing Date	Closing Amount	Gain or (Loss) Pct.	Gain or (Loss)
ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 01/09/23 3.0500% DUE 06/09/2026 (02007GSK0)								
		100,000.000	06/07/2022	\$100,000.00	12/09/2022	\$100,000.00	0.00%	\$0.00
<b>Net Short-Term Gain / Loss Total</b>				\$100,000.00		\$100,000.00	0.00%	\$0.00

<sup>o</sup> Please see Cost Basis on the Understanding Your Statement page.

#### Long Term

Description	(Symbol or CUSIP)	Quantity	Opening Date	Opening Amount	Closing Date	Closing Amount	Gain or (Loss) Pct.	Gain or (Loss)
AMERANT BANK, NA FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4)								
		130,000.000	12/17/2019	\$130,000.00	12/20/2022	\$130,000.00	0.00%	\$0.00
LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8)								
		90,000.000	12/19/2019	\$90,000.00	12/20/2022	\$90,000.00	0.00%	\$0.00
<b>Net Long-Term Gain / Loss Total</b>				\$220,000.00		\$220,000.00	0.00%	\$0.00

<sup>o</sup> Please see Cost Basis on the Understanding Your Statement page.

### Summary of Gains & Losses

	This Statement	Year To Date
Short-Term Gain	\$0.00	\$0.00
Short-Term Loss	\$0.00	\$0.00
Long-Term Gain	\$0.00	\$1,780.00
Long-Term Loss	\$0.00	\$0.00
<b>Net Gain / Loss Total</b>	\$0.00	<b>\$1,780.00</b>







P.O. Box 7177  
Dublin, OH 43017

## Account Statement

December 01, 2022 - December 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

0000593-0000630 PDFE 001 ----- 488280



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](http://www.tos.ohio.gov/star-ohio)



Funds Management  
STAR Ohio  
Columbus, OH 43260

### Shareholder Message Center

STAR Ohio will be closed Monday, January 2, 2023 in observance of New Year's and Monday, January 16, 2023 in observance of Martin Luther King, Jr. 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.

For questions or updates to your account, please contact STAR Ohio from 8:30am to 5:00pm Monday through Friday at 1-800-648-STAR (7827) or by emailing [info@starohio.com](mailto:info@starohio.com).

### ACCOUNT SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	1,097,640.900	\$1.0000	\$1,097,640.90

### DISTRIBUTION SUMMARY

Funds	YTD Earnings	Reinvestment Option
	Income	Income
STAR Ohio	\$18,346.04	Reinvest

### TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 4.19%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Value
	<b>Beginning Shares Balance</b>		<b>1,087,323.150</b>	<b>\$1.00</b>		<b>\$1,087,323.15</b>
12/28/2022	Transfer Purchase		6,434.890	\$1.00	\$6,434.89	1,093,758.04
12/30/2022	Income Dividend Reinvestment		3,882.860	\$1.00	\$3,882.86	1,097,640.90
	<b>Closing Balance</b>		<b>1,097,640.900</b>	<b>\$1.00</b>		<b>\$1,097,640.90</b>



P.O. Box 7177  
Dublin, OH 43017

## Account Statement

December 01, 2022 - December 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

0000595-0000632 PDFE 001 ----- 488280



CITY OF PATASKALA  
UTILITY FUND  
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](http://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	1,390,948.630	\$1.0000	\$1,390,948.63

### DISTRIBUTION SUMMARY

Funds	YTD Earnings	Reinvestment Option
	Income	Income
STAR Ohio	\$23,396.74	Reinvest

### TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 4.19%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Value
	Beginning Shares Balance		1,386,003.210	\$1.00		\$1,386,003.21
12/30/2022	Income Dividend Reinvestment		4,945.420	\$1.00	\$4,945.42	1,390,948.63
	Closing Balance		1,390,948.630	\$1.00		\$1,390,948.63



P.O. Box 7177  
Dublin, OH 43017

## Account Statement

December 01, 2022 - December 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

0000594-0000631 PDFE 001 ----- 488280



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](http://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	838,201.500	\$1.0000	\$838,201.50

### DISTRIBUTION SUMMARY

Funds	YTD Earnings	Reinvestment Option
	Income	Income
STAR Ohio	\$11,543.34	Reinvest

### TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 4.19%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Value
	<b>Beginning Shares Balance</b>		<b>841,636.490</b>	<b>\$1.00</b>		<b>\$841,636.49</b>
12/28/2022	Transfer Redemption		(6,434.890)	\$1.00	(\$6,434.89)	835,201.60
12/30/2022	Income Dividend Reinvestment		2,999.900	\$1.00	\$2,999.90	838,201.50
	<b>Closing Balance</b>		<b>838,201.500</b>	<b>\$1.00</b>		<b>\$838,201.50</b>

Park National Bank  
PO Box 3500  
Newark, OH 43058



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

Contact Us  
**888-289-0048**  
[www.ParkNationalBank.com](http://www.ParkNationalBank.com)



Account  
**City of Pataskala**

Date  
**12/31/2022**

Page  
**1 of 5**

## IntraFi® Network Deposits<sup>SM</sup> 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 December 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	1.829%	\$7,331,667.88	\$7,095,711.96
*****749	Demand	1.829%	9,488,651.24	9,104,210.60
<b>TOTAL</b>			<b>\$16,820,319.12</b>	<b>\$16,199,922.56</b>

## DETAILED ACCOUNT OVERVIEW

Account ID: \*\*\*\*\*746

Account Title: City of Pataskala

### Account Summary - Demand

Statement Period	12/1-12/31/2022	Average Daily Balance	\$7,232,562.76
Previous Period Ending Balance	\$7,331,667.88	Interest Rate at End of Statement Period	1.829%
Total Program Deposits	272,329.02	Statement Period Yield	1.85%
Total Program Withdrawals	(519,527.62)	YTD Interest Paid	47,820.65
Interest Capitalized	11,242.68		
<b>Current Period Ending Balance</b>	<b>\$7,095,711.96</b>		

### Account Transaction Detail

Date	Activity Type	Amount	Balance
12/01/2022	Withdrawal	(\$145,020.15)	\$7,186,647.73
12/02/2022	Withdrawal	(29,062.66)	7,157,585.07
12/05/2022	Withdrawal	(6,690.67)	7,150,894.40
12/06/2022	Withdrawal	(6,005.82)	7,144,888.58
12/07/2022	Deposit	1,839.38	7,146,727.96
12/08/2022	Deposit	5,069.47	7,151,797.43
12/09/2022	Deposit	5,155.61	7,156,953.04
12/12/2022	Withdrawal	(4,787.33)	7,152,165.71
12/13/2022	Deposit	37,073.46	7,189,239.17
12/14/2022	Deposit	4,552.84	7,193,792.01
12/15/2022	Withdrawal	(27,378.07)	7,166,413.94
12/16/2022	Deposit	100,555.18	7,266,969.12
12/19/2022	Deposit	64,177.48	7,331,146.60
12/20/2022	Deposit	16,229.76	7,347,376.36
12/21/2022	Deposit	13,380.46	7,360,756.82
12/22/2022	Deposit	3,567.18	7,364,324.00
12/23/2022	Deposit	12,977.39	7,377,301.39
12/27/2022	Deposit	4,649.80	7,381,951.19
12/28/2022	Deposit	3,101.01	7,385,052.20
12/29/2022	Withdrawal	(262,689.28)	7,122,362.92
12/30/2022	Withdrawal	(37,893.64)	7,084,469.28
12/30/2022	Interest Capitalization	11,242.68	7,095,711.96

### Summary of Balances as of December 31, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Bridgewater Bank	Saint Louis Park, MN	58210	\$9.01
Busey Bank	Champaign, IL	16450	248,736.07
Cadence Bank	Tupelo, MS	11813	248,648.06
Cedar Rapids Bank and Trust Company	Cedar Rapids, IA	57244	248,736.07
Centennial Bank	Conway, AR	11241	248,736.07

## DETAILED ACCOUNT OVERVIEW

Account ID: \*\*\*\*\*746

Account Title: City of Pataskala



## Summary of Balances as of December 31, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
City National Bank of Florida	Miami, FL	20234	248,736.07
CrossFirst Bank	Leawood, KS	58648	208.53
EagleBank	Silver Spring, MD	34742	248,736.07
Eastern Bank	Boston, MA	32773	248,736.07
F&M Trust Co of Chambersburg	Chambersburg, PA	8405	248,736.07
FVCbank	Fairfax, VA	58696	31,872.92
Farmers & Merchants Bank	Timberville, VA	8668	248,730.30
First Bank	Creve Coeur, MO	12229	248,736.07
First Bank & Trust	Brookings, SD	3973	248,736.07
First Republic Bank	San Francisco, CA	59017	63.74
First Western Bank & Trust	Minot, ND	19123	248,736.07
Flagstar Bank, N.A.	Hicksville, NY	32541	4.99
Forbright Bank	Chevy Chase, MD	57614	9.16
Fulton Bank, N.A.	Lancaster, PA	7551	248,736.07
Gulf Coast Bank and Trust Company	New Orleans, LA	32974	248,736.07
INB	Springfield, IL	3664	248,736.07
IncredibleBank	Wausau, WI	19772	248,736.07
Independent Bank	Ionia, MI	27811	248,736.07
KeyBank National Association	Cleveland, OH	17534	248,736.07
Lakeland Bank	Newfoundland, NJ	19953	248,736.07
MidFirst Bank	Oklahoma City, OK	4063	248,736.07
Popular Bank	New York, NY	34967	248,538.39
Rockland Trust Company	Rockland, MA	9712	248,736.07
Seacoast National Bank	Stuart, FL	131	58.48
Stifel Bank	Clayton, MO	57358	248,736.07
TriState Capital Bank	Pittsburgh, PA	58457	248,736.07
Umpqua Bank	Roseburg, OR	17266	248,736.07
United Bank	Fairfax, VA	22858	248,736.07
Washington Federal Bank	Seattle, WA	28088	248,736.07
WesBanco Bank, Inc.	Wheeling, WV	803	248,736.07
Western Alliance Bank	Phoenix, AZ	57512	99,166.63

## DETAILED ACCOUNT OVERVIEW

Account ID: \*\*\*\*\*749

Account Title: City of Pataskala

### Account Summary - Demand

Statement Period	12/1-12/31/2022	Average Daily Balance	\$9,274,873.87
Previous Period Ending Balance	\$9,488,651.24	Interest Rate at End of Statement Period	1.829%
Total Program Deposits	415,031.75	Statement Period Yield	1.85%
Total Program Withdrawals	(813,889.69)	YTD Interest Paid	57,602.41
Interest Capitalized	14,417.30		
<b>Current Period Ending Balance</b>	<b>\$9,104,210.60</b>		

### Account Transaction Detail

Date	Activity Type	Amount	Balance
12/01/2022	Withdrawal	(\$399,247.49)	\$9,089,403.75
12/02/2022	Deposit	274,639.41	9,364,043.16
12/05/2022	Withdrawal	(32,319.76)	9,331,723.40
12/06/2022	Withdrawal	(20,341.64)	9,311,381.76
12/07/2022	Withdrawal	(1,502.61)	9,309,879.15
12/08/2022	Deposit	2,025.43	9,311,904.58
12/09/2022	Deposit	19,369.88	9,331,274.46
12/12/2022	Withdrawal	(3,181.29)	9,328,093.17
12/13/2022	Deposit	12,596.90	9,340,690.07
12/14/2022	Withdrawal	(11,532.34)	9,329,157.73
12/15/2022	Withdrawal	(119,967.47)	9,209,190.26
12/16/2022	Deposit	91,503.90	9,300,694.16
12/19/2022	Deposit	11,677.94	9,312,372.10
12/20/2022	Withdrawal	(41,654.45)	9,270,717.65
12/21/2022	Withdrawal	(14,878.97)	9,255,838.68
12/22/2022	Withdrawal	(9,440.27)	9,246,398.41
12/23/2022	Withdrawal	(4,988.70)	9,241,409.71
12/27/2022	Deposit	401.66	9,241,811.37
12/28/2022	Withdrawal	(794.73)	9,241,016.64
12/29/2022	Deposit	2,816.63	9,243,833.27
12/30/2022	Withdrawal	(154,039.97)	9,089,793.30
12/30/2022	Interest Capitalization	14,417.30	9,104,210.60

### Summary of Balances as of December 31, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Alerus Financial, N.A.	Grand Forks, ND	3931	\$248,736.07
Axos Bank	San Diego, CA	35546	248,736.07
BOKF, National Association	Tulsa, OK	4214	248,736.07
Bank of the West	San Francisco, CA	3514	248,736.07
Bell Bank	Fargo, ND	19581	248,736.07

## DETAILED ACCOUNT OVERVIEW

Account ID: \*\*\*\*\*749

Account Title: City of Pataskala



## Summary of Balances as of December 31, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Bridgewater Bank	Saint Louis Park, MN	58210	248,727.05
Citizens Bank, National Association	Providence, RI	57957	248,736.07
CrossFirst Bank	Leawood, KS	58648	27.38
Customers Bank	Wyomissing, PA	34444	155.11
Equity Bank	Andover, KS	25858	248,736.07
FVCbank	Fairfax, VA	58696	3.99
First Guaranty Bank	Hammond, LA	14028	248,736.07
First International Bank & Trust	Watford City, ND	10248	248,736.07
First National Bank of Omaha	Omaha, NE	5452	248,736.07
First Republic Bank	San Francisco, CA	59017	248,672.33
First United Bank and Trust Company	Durant, OK	4239	248,736.02
Flagstar Bank, N.A.	Hicksville, NY	32541	248,731.07
Forbright Bank	Chevy Chase, MD	57614	248,725.65
Glacier Bank	Kalispell, MT	30788	248,736.07
Glens Falls Natl Bank and Trust Co	Glens Falls, NY	7074	248,736.07
Independent Bank	Mckinney, TX	3076	248,736.05
Israel Discount Bank of New York	New York City, NY	19977	248,736.07
Metro City Bank	Doraville, GA	58181	248,736.07
Morton Community Bank	Morton, IL	18429	248,736.07
NBH Bank	Greenwood Village, CO	59052	248,736.07
Newtown Savings Bank	Newtown, CT	18199	248,736.07
NexBank	Dallas, TX	29209	248,498.51
Pacific Premier Bank	Irvine, CA	32172	248,736.07
Pacific Western Bank	Beverly Hills, CA	24045	248,736.06
Pinnacle Bank	Nashville, TN	35583	248,736.07
Seacoast National Bank	Stuart, FL	131	282.05
Simmons Bank	Pine Bluff, AR	3890	248,736.05
Southside Bank	Tyler, TX	18297	248,736.04
State Bank of India	New York City, NY	33682	248,736.06
Sunflower Bank NA	Salina, KS	4767	248,736.07
The Camden National Bank	Camden, ME	4255	248,736.07
Truist Bank	Charlotte, NC	9846	248,736.07
United Fidelity Bank, fsb	Evansville, IN	29566	248,736.07
Valley National Bank	Wayne, NJ	9396	248,736.07
Western Alliance Bank	Phoenix, AZ	57512	149,569.43
b1BANK	Baton Rouge, LA	58228	248,736.07





**END OF REPORT**



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

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

**[www.cityofpataskalaohio.gov](http://www.cityofpataskalaohio.gov)**