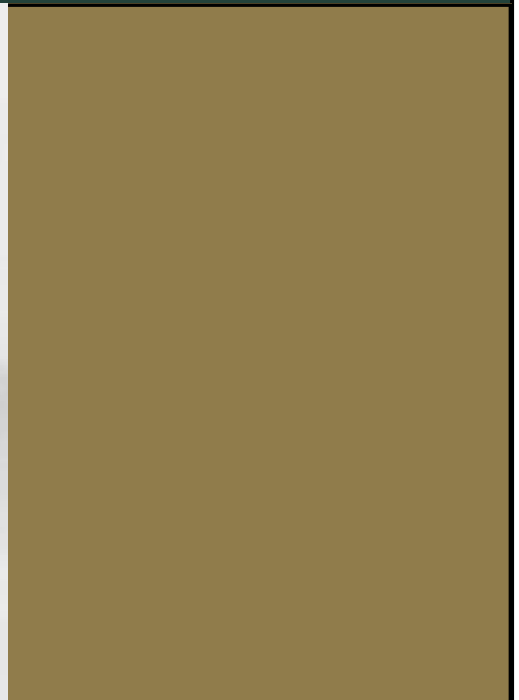




City of Pataskala, Ohio
Finance Department
Report to Council
For the Period Ended
January 31, 2024





**City of Pataskala, Ohio
Finance Department**

**Report to City Council
For the Period Ended
January 31, 2024**

James M. Nicholson
Finance Director

CITY OF PATASKALA, OHIO
January 2024 Finance Dept. Report to Council

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CITY OF PATASKALA, OHIO
January 2024 Finance Dept. Report to Council

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Finance Department

James M. Nicholson
Finance Director

TO: City Council Members
Mike Compton, Mayor
Tim Hickin, City Administrator
Jennifer Dennis, Assistant Finance Director

FROM: Jamie Nicholson

DATE: February 11, 2024

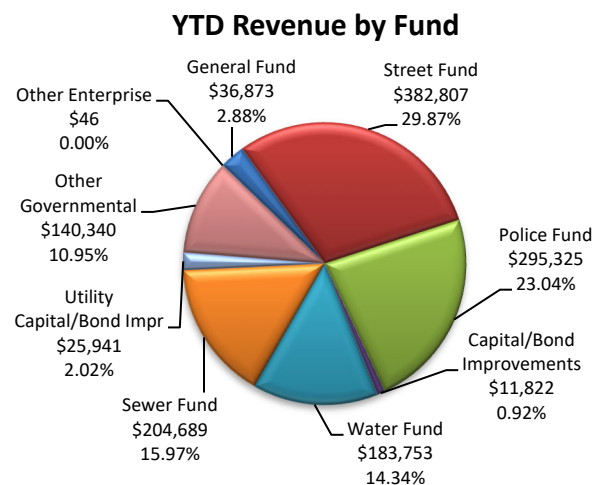
RE: January 2024 Financial Condition Report

January was a very busy month in the Finance department. During the month, we completed the closing of the books for 2023 on a timely basis, loaded the revenue and expense budgets into the accounting and budgetary control system, and opened the books for 2024. We also worked on the following tasks: (1) reviewed, produced and mailed IRS form 1099's to our vendors; (2) met with the city's GAAP compilation/ACFR preparation team to review 2023 results and develop plans for the reporting and audit process; (3) completed development and distribution of IRS-required Forms W2 and 1095 to city employees; (4) analyzed the 2024 property, casualty and liability insurance renewal; (5) began development of the 2023 GAAP compilation worksheets; and (6) worked with each department to review their year-end outstanding purchase orders, ensuring that an appropriate amount of the 2023 budget was retained for payments in 2024.

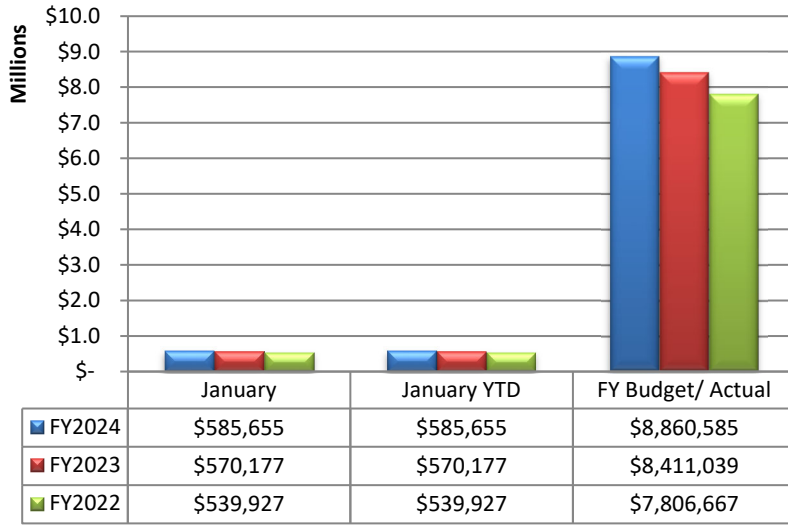
The month of February will also be a very busy month. In addition to providing routine payroll and accounts payable services, we also plan to: (1) continue development of the 2023 GAAP compilation worksheets - including updating the capital asset database, finalizing the accrued wage and benefit worksheets and compiling the construction in-progress as of 12/31/23; (2) support the auditor's on-site or virtual fieldwork; and (3) prepare and submit the capital lease paperwork required for the purchase of the Public Service department's single-axle dump truck.

REVENUE/RECEIPTS

I am pleased to present this report on the financial condition of the city as of January 31, 2024. On a year to-date (YTD) cash basis, the city has collected approximately \$1.28 million in total revenue from all sources, or 4.93% of the full-year budget. This total is understated, however, due to \$1.64 million in interfund transfers that will be made in February, \$4.0 million in debt issuances that haven't yet occurred, and property tax/TIF PILOT revenues of \$1.87 million not yet received. Excluding those items would result in a YTD collections rate that is equal to 6.92% of budget, although it's a bit low, it's closer to the straight-line rate of 8.33%.



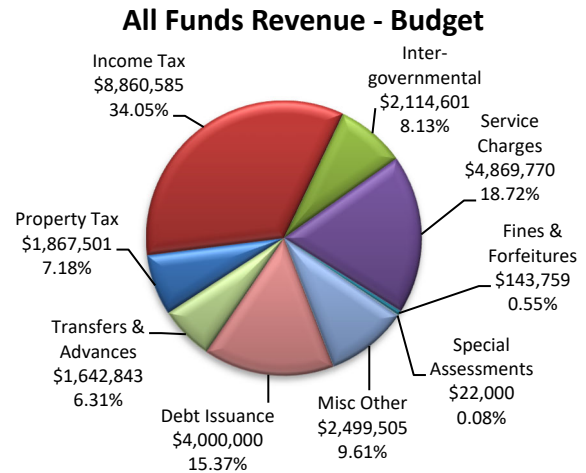
Income Tax Collections - All Funds



Income tax collections for the month of January were \$585.7 thousand (equal to 6.61% of budget) and were 2.71% higher than last year when compared to January 2023. The full-year budget is currently projected to be \$8.86 million, an increase of \$449.5 thousand, or 5.34% over FY 2023 collections. It is important to note that the January 2023 collections were equal to 6.78% of the full-year 2023 collections, and in 2022, the rate was equal to 6.92% of FY 2022 collections. We will monitor the revenue collections rate closely and will modify the projections once we have confidence in the actual collections rate.

The city has not yet received its' first-half 2024 property tax settlement (tax year 2023) from Licking County and will most likely not do so until the month of March. The 2024 budget in this line is \$1.87 million (7.18% of the fund's budget) and is projected to be up by \$64.2 thousand (3.56%) from FY 2023 receipts.

Intergovernmental revenues represent one of the other more significant revenue categories for the city. They reflect funding received by the city from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2024, a total of \$2.11 million is budgeted, with \$106.0 thousand of the total expected to come from grants and loans. Through January 31, approximately \$168.1 thousand has been collected (7.95% of the category budget) which is up by \$17.9 thousand (11.95%) from 2023. This is the result of one-time other governmental receipts in 2024.



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 2024, approximately \$4.87 million is budgeted for total service charge revenues. Year to-date collections are \$431.3 thousand, or 8.86% of budget. The one-month total is up by \$17.2 thousand (4.17%) when compared to 2023. At \$4.42 million or 90.69% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through January 31 are \$404.1 thousand, or 9.15% of the full-year budget in this line item.

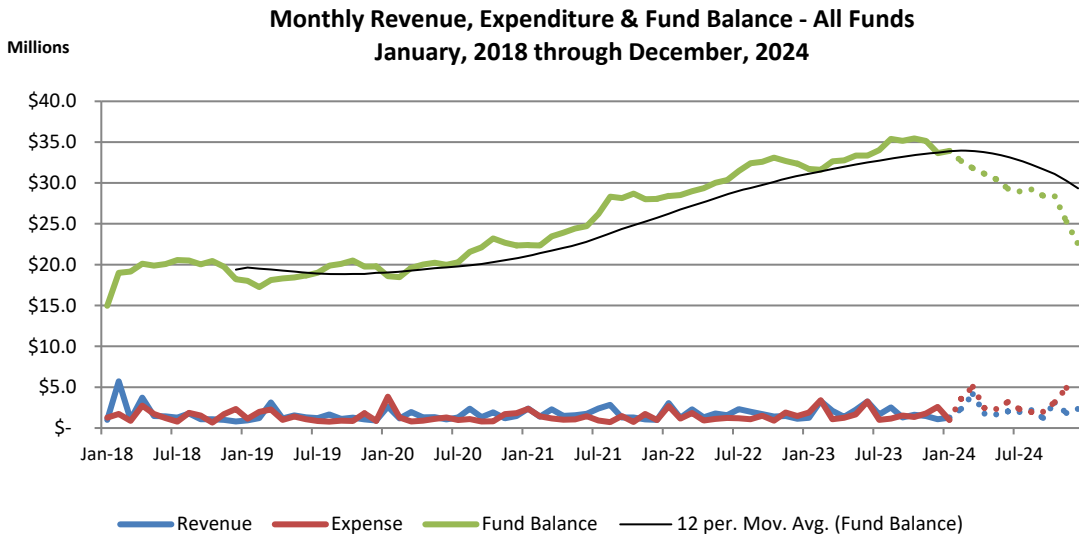
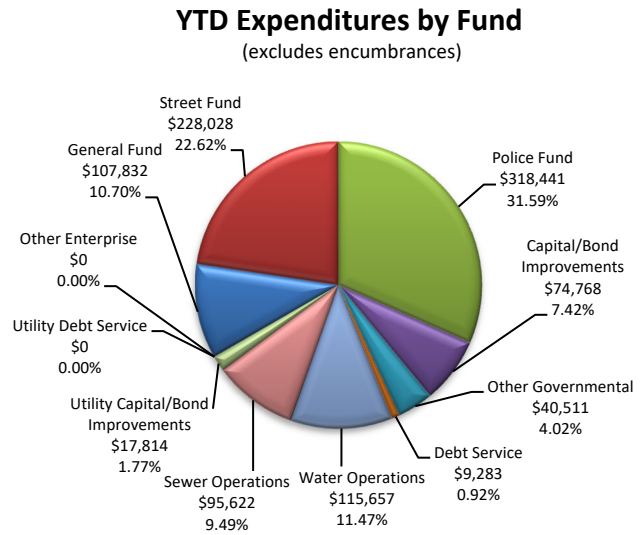
EXPENDITURES/SPENDING

Although there is only one month on the books in 2024, early spending trends appear to be in-line with expectations. Excluding debt service expenses and interfund transfers in the calculation results in a spending rate equal to 2.98%, well below the straight-line rate of 8.33%. The lower than anticipated

spending was the result of below-budget spending on capital outlay and wage and related expenses. Including 2023 carryover encumbrances (e.g. purchase orders) as well as FY 2024-issued POs in the total results in a ratio of 39.41%. Many of these 2024 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances.

FUND BALANCE/FINANCIAL HEALTH

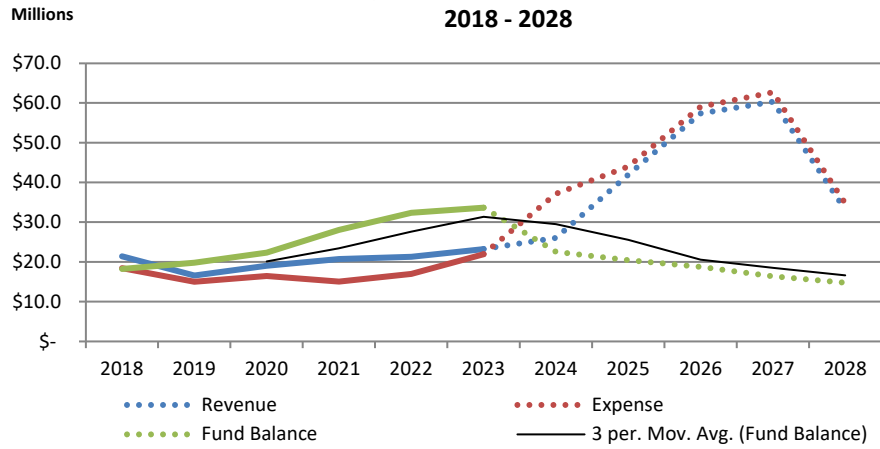
The chart below reflects revenue, expenditures, and fund balance since January 2018. The solid color lines represent actual numbers and any dotted lines reflecting the current forecast. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart.



Current projections call for the total all-funds balance to decrease by \$11.14 million (33.10%) in 2024 (see chart at the top of the following page which has been updated to reflect the current 5-year forecast) to a total funds balance of about \$22.52 million. The year-end 2023 total fund balance was \$33.66 million, an increase of \$9.95 million (41.96%) over the budget which resulted from below-budget spending in 2023 (down \$13.01 million); partially offset by revenue that was \$3.07 million (11.69%) below budget. From 2024 – 2028, however, the balance will decline every year during that period of time. This is due to expenditures either exceeding or being roughly equal to revenues in each of those succeeding years.

Looking at a few of the key funds, the General fund ended the month of January 2024 with an unencumbered balance of \$3.12 million and is down by \$604.6 thousand, or 16.24% from December 2023. The Street (201) fund is down by \$474.1 thousand (10.16%), and the Police (208) fund decreased by \$948.2 thousand (23.53%). The 2024 forecast called for these funds to end the year approximately 5-20% below where they ended 2023. As we go into 2024, 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

**Revenue, Expenditure & Fund Balance - All Funds
2018 - 2028**



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 to minimize the need to draw from existing reserves.

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

Respectfully submitted,

**CITY OF PATASKALA, OHIO
CASH BALANCE RECONCILIATION
AS OF JANUARY 31, 2024**

BANK/FINANCIAL INSTITUTION BALANCES:	
<i>Governmental Funds Checking (per stmt)</i>	\$ 500,000.00
Outstanding checks	(30,080.22)
O/S check sweep pending	30,040.22
Error Correction/Deposit in-transit	40.00
Total Governmental Funds Checking	\$ 500,000.00
<i>Governmental Funds Sweep Acct (per stmt)</i>	\$ 9,213,524.03
Other in-transit	-
O/S check sweep pending	(30,040.22)
Total Governmental Funds Sweep	\$ 9,183,483.81
Combined Governmental Funds	\$ 9,683,483.81
<i>Payroll Checking Account (per stmt)</i>	\$ 124,444.85
Outstanding checks	(7,071.20)
Deposits in-transit	-
Error correction in-transit	-
Total Payroll Checking	\$ 117,373.65
<i>Utility Funds Checking (per stmt)</i>	\$ -
Deposits in-transit	3,189.69
Outstanding checks	(47,341.91)
O/S check sweep pending	44,192.22
Error Correction/Other	(40.00)
Total PNB Water-Sewer Checking	\$ -
<i>Utility Funds Sweep Acct (per stmt)</i>	\$ 7,615,232.99
Deposits in-transit	-
O/S check sweep pending	(44,192.22)
Bank error correction/other in-transit	-
Total PNB Water-Sewer Sweep	\$ 7,571,040.77
Combined PNB Water-Sewer Account	\$ 7,571,040.77
<i>Vendor Bond/Security Dep Escrow Account</i>	\$ 11,314.50
Outstanding checks	-
Deposits in-transit	-
Total PNB Fire Escrow Account	\$ 11,314.50
<i>Fire Escrow Account</i>	\$ -
Outstanding checks	-
Deposits in-transit	-
Total PNB Fire Escrow Account	\$ -
<i>Builders Escrow/Construction Account</i>	\$ 770,136.28
Outstanding checks	-
Deposits in-transit	-
Bank error correction/other in-transit	-
Total PNB Builders/Construction Escrow	\$ 770,136.28
<i>Police Evidence/Cash Seizure</i>	\$ 7,583.41
Outstanding checks	-
Deposits in-transit	-
Bank error correction/other in-transit	-
Total PNB Police Evidence/Cash Seizure	\$ 7,583.41
<i>Investments (at cost)</i>	
STAR Ohio - Governmental	\$ 1,205,860.42
STAR Ohio - Utility	1,472,319.50
STAR Ohio - Bond Improvement	-
STAR Ohio - Local Fiscal Recovery Funds	843,229.32
Raymond James - Governmental	7,960,574.74
Raymond James - Utility	4,286,463.35
Total Investments	\$ 15,768,447.33
Total Statement Cash Balance	\$ 33,929,379.75
<i>(Not included in total bank balances)</i>	
PNB Mayors Court Account	\$ 9,944.83
Deposits in transit	358.00
Outstanding checks/ACH	(9,552.83)
Bank error/corrections	-
Total Mayors Court	\$ 750.00
Statement Balance vs System Cash	\$ -

SYSTEM FUND CASH BALANCES:	
Month-End Fund Cash Balances:	
101 - General Fund	\$ 3,900,000.33
102 - Unclaimed Funds	2,243.76
Total General Funds	\$ 3,902,244.09
201 - Street Fund	\$ 6,984,730.73
202 - State Highway	468,984.01
203 - Ecological Preservation	8,650.00
204 - Pataskala JEDD	16,150.67
205 - Permissive License Tax	846,427.27
206 - Recreation Fund	334,123.34
207 - Park Use	125,967.03
208 - Police Fund	4,170,899.80
209 - Immobilization	595.00
210 - Mayor's Court Computer	22,957.00
211 - Alcohol Enforcement & Education	5,996.10
212 - Law Enforcement Trust	26,484.25
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	23,293.63
219 - Sesquicentennial Fund	366.91
220 - Indigent Drivers Interlock	952.10
221 - Indigent Drivers Alcohol Treatment	-
222 - Law Enforcement Training & Ed	9,309.41
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	50,476.78
227 - OneOhio Settlement Fund	4,746.88
Total Special Revenue	\$ 14,003,064.82
401 - Debt Service Fund	\$ 215,750.67
402 - Street Bond	-
Total Debt Service	\$ 215,750.67
301 - Capital Improvements	\$ 1,392,353.51
302 - Bond Improvements	-
303 - State Issue II Capital Improvements	49,706.87
304 - Municipal Building Purchase	-
305 - Courter Bridge Improvement	-
306 - SR 310 TIF	868,454.15
307 - Columbia Road Bridge Improvements	-
308 - Capital Facilities	89,954.98
309 - Forrest Ridge Residential TIF	-
Total Capital Projects	\$ 2,400,469.51
501 - Construction Account/Project	\$ 770,136.28
502 - Fire Escrow Fund	-
503 - Vendor Bond & Escrow	11,314.50
504 - Police Evidence/Cash Seizure	7,583.41
999 - Payroll Clearing Fund	117,373.65
Total Escrow/Agency Funds	\$ 906,407.84
Total Governmental Funds	\$ 21,427,936.93
601 - Water Operations	\$ 2,582,210.84
602 - Water Capital Improvements	1,743,122.18
603 - Water Bond Improvements	1.06
604 - Water Debt Service	18,921.58
605 - Water Treatment Plant #2	0.38
606 - Water Utility State Issue II (OPWC)	-
651 - Sewer Operations	4,085,877.49
652 - Sewer Capital Improvements	4,007,222.73
653 - Sewer Bond Improvements	-
654 - Sewer Debt Service	31,130.52
655 - The Oaks Assessment	11,725.42
656 - Sewer Utility State Issue II (OPWC)	6,950.00
699 - Utility Billing Overpayment Fund	14,280.62
Total Enterprise Funds	\$ 12,501,442.82
Total All Funds	\$ 33,929,379.75

**CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF JANUARY 31, 2024**

		+	-	=	-	=
Fund Number / Description	December 31, 2023 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	January 31, 2024 Unencumbered Fund Balance
101 - General Fund	\$ 3,970,958.78	\$ 36,873.09	\$ 107,831.54	\$ 3,900,000.33	\$ 781,868.17	\$ 3,118,132.16
102 - Unclaimed Funds	2,243.76	-	-	2,243.76	-	2,243.76
Total General Funds	\$ 3,973,202.54	\$ 36,873.09	\$ 107,831.54	\$ 3,902,244.09	\$ 781,868.17	\$ 3,120,375.92
201 - Street Fund	\$ 6,829,951.44	\$ 382,806.98	\$ 228,027.69	\$ 6,984,730.73	\$ 2,790,981.30	\$ 4,193,749.43
202 - State Highway	461,687.74	9,467.29	2,171.02	468,984.01	29,796.98	439,187.03
203 - Ecological Preservation	8,650.00	-	-	8,650.00	-	8,650.00
204 - Pataskala JEDD	16,150.67	-	-	16,150.67	-	16,150.67
205 - Permissive License Tax	829,311.65	24,955.62	7,840.00	846,427.27	317,853.49	528,573.78
206 - Recreation Fund	340,708.13	18,468.53	25,053.32	334,123.34	251,917.74	82,205.60
207 - Park Use	122,451.48	4,755.55	1,240.00	125,967.03	27,955.00	98,012.03
208 - Police Fund	4,194,016.13	295,325.16	318,441.49	4,170,899.80	1,089,397.09	3,081,502.71
209 - Immobilization	595.00	-	-	595.00	-	595.00
210 - Mayor's Court Computer	25,877.00	460.00	3,380.00	22,957.00	800.00	22,157.00
211 - Alcohol Enforcement & Education	5,996.10	-	-	5,996.10	1,883.00	4,113.10
212 - Law Enforcement Trust	26,484.25	-	-	26,484.25	1,904.00	24,580.25
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	23,147.63	146.00	-	23,293.63	-	23,293.63
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	9,309.41	-	-	9,309.41	29.11	9,280.30
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	835,201.60	3,321.05
226 - Impact Fees Fund	50,476.78	-	-	50,476.78	-	50,476.78
227 - OneOhio Settlement Fund	4,679.25	67.63	-	4,746.88	-	4,746.88
Total Special Revenue	\$ 13,852,765.58	\$ 736,452.76	\$ 586,153.52	\$ 14,003,064.82	\$ 5,347,719.31	\$ 8,655,345.51
401 - Debt Service Fund	\$ 174,888.35	\$ 50,145.68	\$ 9,283.36	\$ 215,750.67	\$ 834,515.94	\$ (618,765.27)
402 - Street Bond	-	-	-	-	-	-
Total Debt Service	\$ 174,888.35	\$ 50,145.68	\$ 9,283.36	\$ 215,750.67	\$ 834,515.94	\$ (618,765.27)
301 - Capital Improvements	\$ 1,455,299.15	\$ 11,821.93	\$ 74,767.57	\$ 1,392,353.51	\$ 194,880.38	\$ 1,197,473.13
302 - Bond Improvements	-	-	-	-	-	-
303 - State Issue II Capital Improvements	49,706.87	-	-	49,706.87	17,875.55	31,831.32
304 - Municipal Building Purchase	-	-	-	-	-	-
305 - Courter Bridge Improvement	-	-	-	-	-	-
306 - SR 310 TIF	868,454.15	-	-	868,454.15	-	868,454.15
307 - Columbia Road Bridge Improvements	-	-	-	-	-	-
308 - Capital Facilities	83,657.19	6,297.79	-	89,954.98	-	89,954.98
309 - Forrest Ridge Residential TIF	-	-	-	-	-	-
Total Capital Projects	\$ 2,457,117.36	\$ 18,119.72	\$ 74,767.57	\$ 2,400,469.51	\$ 212,755.93	\$ 2,187,713.58
501 - Construction Account/Project	\$ 763,406.28	\$ 7,500.00	\$ 770.00	\$ 770,136.28	\$ 512,983.59	\$ 257,152.69
502 - Fire Escrow Fund	-	-	-	-	-	-
503 - Vendor Bond & Escrow	11,314.50	-	-	11,314.50	8,714.50	2,600.00
504 - Police Evidence/Cash Seizure	7,639.66	-	56.25	7,583.41	4,260.00	3,323.41
999 - Payroll Clearing Fund	112,225.13	458,471.27	453,322.75	117,373.65	-	117,373.65
Total Agency/Fiduciary Funds	\$ 894,585.57	\$ 465,971.27	\$ 454,149.00	\$ 906,407.84	\$ 525,958.09	\$ 380,449.75
Total Governmental Funds	\$ 21,352,559.40	\$ 1,307,562.52	\$ 1,232,184.99	\$ 21,427,936.93	\$ 7,702,817.44	\$ 13,725,119.49
601 - Water Operations	\$ 2,512,474.79	\$ 185,393.29	\$ 115,657.24	\$ 2,582,210.84	\$ 801,836.15	\$ 1,780,374.69
602 - Water Capital Improvements	1,740,198.27	20,738.00	17,814.09	1,743,122.18	417,485.77	1,325,636.41
603 - Water Bond Improvements	1.06	-	-	1.06	-	1.06
604 - Water Debt Service	18,875.60	45.98	-	18,921.58	483,175.39	(464,253.81)
605 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
606 - Water Utility State Issue II (OPWC)	-	-	-	-	15,118.00	(15,118.00)
651 - Sewer Operations	3,976,810.56	204,689.29	95,622.36	4,085,877.49	726,024.30	3,359,853.19
652 - Sewer Capital Improvements	3,984,020.22	23,202.51	-	4,007,222.73	2,147,708.41	1,859,514.32
653 - Sewer Bond Improvements	-	-	-	-	-	-
654 - Sewer Debt Service	31,054.89	75.63	-	31,130.52	576,652.37	(545,521.85)
655 - Oaks Assessment	11,725.42	-	-	11,725.42	20,264.52	(8,539.10)
656 - Sewer Utility State Issue II (OPWC)	6,950.00	-	-	6,950.00	96,338.03	(89,388.03)
699 - Utility Billing Overpayment Fund	15,921.19	(1,640.57)	-	14,280.62	-	14,280.62
Total Enterprise Funds	\$ 12,298,032.38	\$ 432,504.13	\$ 229,093.69	\$ 12,501,442.82	\$ 5,284,602.94	\$ 7,216,839.88
Total All Funds	\$ 33,650,591.78	\$ 1,740,066.65	\$ 1,461,278.68	\$ 33,929,379.75	\$ 12,987,420.38	\$ 20,941,959.37

CITY OF PATASKALA, OHIO
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
AS OF JANUARY 31, 2024

Fund Number / Description	December 31, 2023 Total Cash Balance	FY 2024 Estimated Revenues	FY 2024 Budget Expenditures	FY 2023 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2024 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of January 31, 2024	FY 2024 Est Revenue Adjustments	EOY Projected Fund Balances as of January 31, 2024	Balance as % of Budget
101 - General Fund	\$ 3,970,958.78	\$ 2,490,448.00	\$ 2,645,088.00	\$ 248,275.11	\$ 2,893,363.11	\$ 3,568,043.67	\$ -	\$ (12,819.90)	\$ 2,880,543.21	\$ -	\$ 3,580,863.57	124.31%
102 - Unclaimed Funds	\$ 2,243.76	\$ 100.00	\$ -	\$ -	\$ -	\$ 2,343.76	\$ -	\$ -	\$ -	\$ -	\$ 2,343.76	100.00%
Total General Funds	\$ 6,214,902.54	\$ 2,490,548.00	\$ 2,645,088.00	\$ 248,275.11	\$ 2,893,363.11	\$ 3,570,387.43	\$ -	\$ (12,819.90)	\$ 2,880,543.21	\$ -	\$ 3,583,207.33	124.39%
201 - Street Fund	\$ 6,829,951.44	\$ 5,423,070.50	\$ 6,395,759.00	\$ 2,162,070.25	\$ 8,557,829.25	\$ 3,695,192.69	\$ -	\$ (6,086.39)	\$ 8,551,742.86	\$ -	\$ 3,701,279.08	43.28%
202 - State Highway	\$ 461,687.74	\$ 117,275.00	\$ 427,000.00	\$ 10,517.20	\$ 437,517.20	\$ 141,445.54	\$ -	\$ -	\$ 437,517.20	\$ -	\$ 141,445.54	32.33%
203 - Ecological Preservation	\$ 8,650.00	\$ -	\$ -	\$ -	\$ -	\$ 8,650.00	\$ -	\$ -	\$ -	\$ -	\$ 8,650.00	100.00%
204 - Pataskala JEDD	\$ 16,150.67	\$ 277,256.00	\$ 285,000.00	\$ 255,693.49	\$ 540,693.49	\$ 565,874.16	\$ -	\$ -	\$ 540,693.49	\$ -	\$ 16,150.67	100.00%
205 - Permissive License Tax	\$ 829,311.65	\$ 691,250.00	\$ 723,423.00	\$ 26,653.04	\$ 750,076.04	\$ 281,882.09	\$ -	\$ (1,238.49)	\$ 748,837.55	\$ -	\$ 283,120.58	37.81%
206 - Recreation Fund	\$ 340,708.13	\$ 61,700.00	\$ 104,000.00	\$ 29,195.00	\$ 133,195.00	\$ 50,956.48	\$ -	\$ -	\$ 133,195.00	\$ -	\$ 50,956.48	38.26%
207 - Park Use	\$ 122,451.48	\$ 4,128,651.00	\$ 4,837,904.00	\$ 164,303.47	\$ 5,002,207.47	\$ 3,320,459.66	\$ -	\$ (4,207.56)	\$ 4,997,999.91	\$ -	\$ 3,324,667.22	66.52%
208 - Police Fund	\$ 595.00	\$ -	\$ -	\$ -	\$ -	\$ 595.00	\$ -	\$ -	\$ -	\$ -	\$ 595.00	100.00%
209 - Immobilization	\$ 25,877.00	\$ 5,000.00	\$ 7,500.00	\$ 400.00	\$ 7,900.00	\$ 22,977.00	\$ -	\$ -	\$ 7,900.00	\$ -	\$ 22,977.00	290.85%
210 - Mayor's Court Computer	\$ 5,996.10	\$ 2,500.00	\$ 2,500.00	\$ 1,498.00	\$ 3,998.00	\$ 4,498.10	\$ -	\$ -	\$ 3,998.00	\$ -	\$ 4,498.10	112.51%
211 - Alcohol Enforcement & Education	\$ 26,484.25	\$ 5,000.00	\$ 5,000.00	\$ 1,904.00	\$ 6,904.00	\$ 24,580.25	\$ -	\$ -	\$ 6,904.00	\$ -	\$ 24,580.25	356.03%
212 - Law Enforcement Trust	\$ 4,491.72	\$ -	\$ -	\$ -	\$ -	\$ 4,491.72	\$ -	\$ -	\$ -	\$ -	\$ 4,491.72	100.00%
213 - Pataskala Mobile Home Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
214 - FEMA Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
215 - CHIP Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
216 - Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
217 - Safe Routes to School	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 23,147.63	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 23,147.63	1157.38%
218 - Police K-9	\$ 366.91	\$ -	\$ -	\$ -	\$ -	\$ 366.91	\$ -	\$ -	\$ -	\$ -	\$ 366.91	100.00%
219 - Sesquicentennial Fund	\$ 952.10	\$ -	\$ -	\$ -	\$ -	\$ 952.10	\$ -	\$ -	\$ -	\$ -	\$ 952.10	100.00%
220 - Indigent Drivers Interlock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
221 - Indigent Drivers Alcohol Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
222 - Law Enforcement Training & Ed	\$ 9,309.41	\$ 4,500.00	\$ 5,000.00	\$ 29.11	\$ 5,029.11	\$ 8,780.30	\$ -	\$ -	\$ 5,029.11	\$ -	\$ 8,780.30	174.59%
223 - Payment In Lieu	\$ 58,939.54	\$ -	\$ -	\$ -	\$ -	\$ 58,939.54	\$ -	\$ -	\$ -	\$ -	\$ 58,939.54	100.00%
224 - Local Coronavirus Relief Fund	\$ 838,522.65	\$ -	\$ -	\$ 835,201.60	\$ 835,201.60	\$ 3,321.05	\$ -	\$ -	\$ 835,201.60	\$ -	\$ 3,321.05	0.40%
225 - Local Fiscal Recovery Fund	\$ 50,476.78	\$ 1,500.00	\$ -	\$ -	\$ -	\$ 50,476.78	\$ -	\$ -	\$ -	\$ -	\$ 50,476.78	100.00%
226 - Impact Fees Fund	\$ 4,679.25	\$ -	\$ -	\$ -	\$ -	\$ 6,179.25	\$ -	\$ -	\$ -	\$ -	\$ 6,179.25	100.00%
227 - OneOhio Settlement Fund	\$ 13,852,765.58	\$ 10,719,702.50	\$ 12,795,086.00	\$ 3,487,465.16	\$ 16,282,551.16	\$ 8,289,916.92	\$ -	\$ (11,532.44)	\$ 16,271,018.72	\$ -	\$ 8,301,449.36	51.02%
Total Special Revenue	\$ 174,888.35	\$ 874,051.00	\$ 887,646.00	\$ 0.72	\$ 887,646.72	\$ 161,292.63	\$ -	\$ -	\$ 887,646.72	\$ -	\$ 161,292.63	0.00%
401 - Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
402 - Street Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Debt Service	\$ 174,888.35	\$ 874,051.00	\$ 887,646.00	\$ 0.72	\$ 887,646.72	\$ 161,292.63	\$ -	\$ -	\$ 887,646.72	\$ -	\$ 161,292.63	0.00%
301 - Capital Improvements	\$ 1,455,299.15	\$ 177,143.00	\$ 996,379.00	\$ 99,330.38	\$ 1,095,709.38	\$ 536,732.77	\$ -	\$ -	\$ 1,095,709.38	\$ -	\$ 536,732.77	48.98%
302 - Bond Improvements	\$ 49,706.87	\$ -	\$ -	\$ 17,875.55	\$ 17,875.55	\$ 31,831.32	\$ -	\$ -	\$ 17,875.55	\$ -	\$ 31,831.32	178.07%
303 - State Issue II Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
304 - Municipal Building Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
305 - Courter Bridge Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
306 - SR 310 TIF	\$ 868,454.15	\$ 250,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 1,113,454.15	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 1,113,454.15	22269.08%
307 - Columbia Road Bridge Improvements	\$ -	\$ 102,000.00	\$ 100,000.00	\$ -	\$ 100,000.00	\$ 85,657.19	\$ -	\$ -	\$ 100,000.00	\$ -	\$ 85,657.19	85.66%
308 - Capital Facilities	\$ 83,657.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
309 - Forrest Ridge Residential TIF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
Total Capital Projects	\$ 2,457,117.36	\$ 529,143.00	\$ 1,101,379.00	\$ 117,205.93	\$ 1,218,584.93	\$ 1,767,675.43	\$ -	\$ -	\$ 1,218,584.93	\$ -	\$ 1,767,675.43	145.06%
501 - Construction Account/Project	\$ 763,406.28	\$ 1,400,000.00	\$ 1,400,000.00	\$ 506,253.59	\$ 1,906,253.59	\$ 257,152.69	\$ -	\$ -	\$ 1,906,253.59	\$ -	\$ 257,152.69	13.49%
502 - Fire Escrow Fund	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	100.00%
503 - Vendor Bond & Escrow	\$ 11,314.50	\$ 100,000.00	\$ 100,000.00	\$ 8,714.50	\$ 108,714.50	\$ 2,600.00	\$ -	\$ -	\$ 108,714.50	\$ -	\$ 2,600.00	2.39%
504 - Police Evidence/Cash Seizure	\$ 7,639.66	\$ 75,000.00	\$ 75,000.00	\$ 4,316.25	\$ 79,316.25	\$ 3,323.41	\$ -	\$ -	\$ 79,316.25	\$ -	\$ 3,323.41	4.19%
999 - Payroll Clearing Fund	\$ 112,225.13	\$ -	\$ -	\$ -	\$ -	\$ 112,225.13	\$ -	\$ -	\$ -	\$ -	\$ 112,225.13	100.00%
Total Fiduciary/Agency	\$ 894,585.57	\$ 1,625,000.00	\$ 1,575,000.00	\$ 519,284.34	\$ 2,094,284.34	\$ 425,301.23	\$ -	\$ -	\$ 2,094,284.34	\$ -	\$ 425,301.23	20.31%
Total Governmental Funds	\$ 21,352,559.40	\$ 16,238,444.50	\$ 19,004,199.00	\$ 4,372,231.26	\$ 23,376,430.26	\$ 14,214,573.64	\$ -	\$ (24,352.34)	\$ 23,352,077.92	\$ -	\$ 14,238,925.98	60.97%
601 - Water Operations	\$ 2,512,474.79	\$ 1,549,450.00	\$ 1,780,437.00	\$ 168,360.25	\$ 1,948,797.25	\$ 2,113,127.54	\$ -	\$ (6,223.28)	\$ 1,942,573.97	\$ -	\$ 2,119,350.82	109.10%
602 - Water Capital Improvements	\$ 1,740,198.27	\$ 3,106,000.00	\$ 3,626,500.00	\$ 253,799.86	\$ 3,880,299.86	\$ 965,898.41	\$ -	\$ -	\$ 3,880,299.86	\$ -	\$ 965,898.41	24.89%
603 - Water Bond Improvements	\$ 1.06	\$ -	\$ -	\$ -	\$ -	\$ 1.06	\$ -	\$ -	\$ -	\$ -	\$ 1.06	100.00%
604 - Water Debt Service	\$ 18,875.60	\$ 485,000.00	\$ 483,175.00	\$ 0.39	\$ 483,175.39	\$ 20,700.21	\$ -	\$ -	\$ 483,175.39	\$ -	\$ 20,700.21	4.28%
605 - Water Treatment Plant #2	\$ 0.38	\$ -	\$ -	\$ -	\$ -	\$ 0.38	\$ -	\$ -	\$ -	\$ -	\$ 0.38	100.00%
606 - Water Utility State Issue II (OPWC)	\$ -	\$ -	\$ -	\$ 15,118.00	\$ 15,118.00	\$ (15,118.00)	\$ -	\$ -	\$ 15,118.00	\$ 15,118.00	\$ -	0.00%
651 - Sewer Operations	\$ 3,976,810.56	\$ 1,869,620.00	\$ 2,158,815.00	\$ 169,218.62	\$ 2,328,033.62	\$ 3,518,396.94	\$ -	\$ (11,378.62)	\$ 2,316,655.00	\$ -	\$ 3,529,775.56	152.37%
652 - Sewer Capital Improvements	\$ 3,984,020.22	\$ 566,700.00	\$ 837,843.00	\$ 2,132,708.41	\$ 2,970,551.41	\$ 1,580,168.81	\$ -	\$ -	\$ 2,970,551.41	\$ -	\$ 1,580,168.81	53.19%
653 - Sewer Bond Improvements	\$ -	\$ 1,500,000.00	\$ 1,500,000.00	\$ -	\$ 1,500,000.00	\$ 1,500,000.00	\$ -	\$ -	\$ 1,500,000.00	\$ -	\$ 1,500,000.00	0.00%
654 - Sewer Debt Service	\$ 31,054.89	\$ 579,843.00	\$ 576,649.00	\$ 3.37	\$ 576,652.37	\$ 34,245.52	\$ -	\$ -	\$ 576,652.37	\$ -	\$ 34,245.52	5.94%
655 - Oaks Assessment	\$ 11,725.42	\$ 21,000.00	\$ 21,064.00	\$ 0.52	\$ 21,064.52	\$ 11,660.90	\$ -	\$ -	\$ 21,064.52	\$ -	\$ 11,660.90	55.36%
656 - Utility State Issue II (OPWC)	\$ 6,950.00	\$ -	\$ -	\$ 96,338.03	\$ 96,338.03	\$ (89,388.03)	\$ -	\$ -	\$ 96,338.03	\$ 89,388.03	\$ -	0.00%
699 - Utility Billing Overpayment Fund	\$ 15,921.19	\$ -	\$ -	\$ -	\$ -	\$ 15,921.19	\$ -	\$ -	\$ -	\$ -	\$ 15,921.19	100.00%
Total Enterprise Funds	\$ 12,298,032.38	\$ 9,677,613.00	\$ 10,984,483.00	\$ 2,835,547.45	\$ 13,820,030.45	\$ 8,155,614.93	\$ -	\$ (17,601.90)	\$ 13,802,428.55	\$ 104,506.03	\$ 8,277,722.86	59.97%
Total All Funds	\$ 33,650,591.78	\$ 25,916,057.50	\$ 29,988,682.00	\$ 7,207,778.71	\$ 37,196,460.71	\$ 22,370,188.57	\$ -	\$ (41,954.24)	\$ 37,154,506.47	\$ 104,506.03	\$ 22,516,648.84	60.60%

CITY OF PATASKALA, OHIO
JANUARY 2024 YTD ANALYSIS - All Funds

	YTD 2024	2024 Budget	YTD Uncollected Balance	% Collected	YTD 2023	2023 Budget	YTD Uncollected Balance	% Collected	YTD 2024 H/(L) YTD 2023	% H/(L)	
Beginning Fund Balance	\$33,655,740	\$33,655,740			\$ 32,258,281	\$32,258,281					
REVENUE											
Taxes	Property Taxes	\$ -	\$ 1,867,501	\$ 1,867,501	0.00%	\$ -	\$ 1,750,500	\$ 1,750,500	0.00%	\$ -	0.00%
	Income Taxes	585,655	8,860,585	8,274,930	6.61%	570,177	8,006,091	7,435,914	7.12%	15,478	2.71%
	Total Taxes	\$ 585,655	\$10,728,086	\$10,142,431	5.46%	\$ 570,177	\$ 9,756,591	\$ 9,186,414	5.84%	\$ 15,478	2.71%
Intergovernmental	State-Shared Revenues	\$ 147,548	\$ 2,008,595	\$ 1,861,047	7.35%	\$ 150,142	\$ 1,816,768	\$ 1,666,626	8.26%	\$ (2,595)	-1.73%
	Grants & Loans	68	106,006	105,938	0.06%	-	531,500	531,500	0.00%	68	100.00%
	Other Intergovernmental	20,469	-	(20,469)	100.00%	-	-	-	0.00%	20,469	100.00%
	Total Intergovernmental	\$ 168,084	\$ 2,114,601	\$ 1,946,516	7.95%	\$ 150,142	\$ 2,348,268	\$ 2,198,126	6.39%	\$ 17,942	11.95%
Charges for Service	General Government Fees	\$ 26,720	\$ 258,150	\$ 231,430	10.35%	\$ 21,053	\$ 238,900	\$ 217,847	8.81%	\$ 5,667	26.92%
	Utility Charges	404,141	4,416,620	4,012,479	9.15%	392,311	4,702,578	4,310,267	8.34%	11,830	3.02%
	Other Service Charges	435	195,000	194,565	0.22%	686	190,000	189,314	0.36%	(251)	-36.59%
	Total Charges for Service	\$ 431,296	\$ 4,869,770	\$ 4,438,474	8.86%	\$ 414,050	\$ 5,131,478	\$ 4,717,428	8.07%	\$ 17,246	4.17%
Fines & Forfeitures	Mayor's Court	\$ 6,592	\$ 136,009	\$ 129,417	4.85%	\$ 5,509	\$ 129,840	\$ 124,331	4.24%	\$ 1,084	19.68%
	Other Fines & Forfeitures	366	7,750	7,384	4.73%	145	3,750	3,605	3.87%	221	152.59%
	Total Fines, Licenses & Permits	\$ 6,959	\$ 143,759	\$ 136,800	4.84%	\$ 5,654	\$ 133,590	\$ 127,936	4.23%	\$ 1,305	23.08%
Special Assessments	Special Assessments	-	22,000	22,000	0.00%	-	22,000	22,000	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ 22,000	\$ 22,000	0.00%	\$ -	\$ 22,000	\$ 22,000	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 71,579	\$ 511,875	\$ 440,296	13.98%	\$ 57,804	\$ 118,155	\$ 60,351	48.92%	\$ 13,775	23.83%
	Proceeds from Debt Issuance	-	4,000,000	4,000,000	0.00%	-	16,925,000	16,925,000	0.00%	-	0.00%
	Other Miscellaneous Income	18,022	1,987,630	1,969,608	0.91%	46,723	1,284,100	1,237,377	3.64%	(28,701)	-61.43%
	Total Other Sources	\$ 89,601	\$ 6,499,505	\$ 6,409,904	1.38%	\$ 104,527	\$18,327,255	\$18,222,728	0.57%	\$ (14,926)	-14.28%
Interfund Transfers	Transfers & Advances In	\$ -	\$ 1,642,843	\$ 1,642,843	0.00%	\$ -	\$ 1,976,543	\$ 1,976,543	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ 1,642,843	\$ 1,642,843	0.00%	\$ -	\$ 1,976,543	\$ 1,976,543	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 1,281,595	\$26,020,564	\$24,738,968	4.93%	\$ 1,244,550	\$37,695,725	\$36,451,175	3.30%	\$ 37,045	2.98%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ (1,642,843)	\$ 1,642,843	-100.00%	\$ -	\$ (1,976,543)	\$ 1,976,543	-100.00%	\$ -	0.00%
		-	-	0.00%	-	-	-	0.00%	-	0.00%	
	Total Adjustments to Revenue	\$ -	\$ (1,642,843)	\$ 1,642,843	###	\$ -	\$ (1,976,543)	\$ 1,976,543	-100.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 1,281,595	\$24,377,721	\$23,096,125	5.26%	\$ 1,244,550	\$35,719,182	\$34,474,632	3.48%	\$ 37,045	2.98%

	YTD 2024	2024 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2023	YTD 2024 H/(L) YTD 2023	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ 527,344	\$ 8,365,649	\$ 7,838,305	93.70%	\$ 1,412,671	\$ 6,425,634	76.81%	\$ 484,866	\$ 42,478	8.76%	
Contractual Services	116,064	8,821,920	8,705,856	98.68%	3,217,751	5,488,105	62.21%	190,505	(74,442)	-39.08%	
General Operating	180,672	3,550,308	3,369,636	94.91%	1,418,911	1,950,725	54.95%	165,832	14,840	8.95%	
Capital Outlay	176,393	12,844,200	12,667,807	98.63%	5,023,478	7,644,329	59.52%	1,045,617	(869,224)	-83.13%	
Debt Service	7,484	1,929,587	1,922,103	99.61%	1,914,608	7,495	0.39%	11,660	(4,176)	-35.82%	
Transfers & Advances	-	1,642,843	1,642,843	-100.00%	-	1,642,843	100.00%	-	-	0.00%	
	Grand Total Expenditures	\$ 1,007,956	\$37,154,506	\$36,146,551	97.29%	\$ 12,987,420	\$23,159,130	62.33%	\$ 1,898,480	\$ (890,524)	-46.91%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ (1,642,843)	\$ (1,642,843)	-100.00%	\$ -	\$ 1,642,843	-100.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ (1,642,843)	\$ (1,642,843)	###	\$ -	\$ 1,642,843	100.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 1,007,956	\$35,511,663	\$34,503,708	97.16%	\$ 12,987,420	\$21,516,287	60.59%	\$ 1,898,480	\$ (890,524)	-46.91%
Ending Fund Balance	(based on non-adjusted expenditures)	\$33,929,380	\$22,516,649		\$ 20,941,959			\$ 31,604,351	\$ 2,325,028	7.36%	
			60.60%								

CITY OF PATASKALA, OHIO
2024 REVENUE BUDGET ANALYSIS - ALL FUNDS
THROUGH JANUARY 31, 2024

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
Taxes	\$ 585,655.18	\$ 10,728,086.00	\$ 10,142,430.82	\$ 10,728,086.00	\$ -
Income Taxes	\$ 585,655.18	\$ 8,860,585.00	\$ 8,274,929.82	\$ 8,860,585.00	\$ -
Property Taxes	\$ -	\$ 1,867,501.00	\$ 1,867,501.00	\$ 1,867,501.00	\$ -
Intergovernmental	\$ 168,084.09	\$ 2,114,600.53	\$ 1,946,516.44	\$ 2,010,094.50	\$ 104,506.03
Grants & Loans	\$ 67.63	\$ 106,006.03	\$ 105,938.40	\$ 1,500.00	\$ 104,506.03
State-Shared Revenues	\$ 147,547.58	\$ 2,008,594.50	\$ 1,861,046.92	\$ 2,008,594.50	\$ -
Other Intergovernmental	\$ 20,468.88	\$ -	\$ (20,468.88)	\$ -	\$ -
Charges for Service	\$ 431,296.09	\$ 4,869,770.00	\$ 4,438,473.91	\$ 4,869,770.00	\$ -
General Government Fees	\$ 26,720.08	\$ 258,150.00	\$ 231,429.92	\$ 258,150.00	\$ -
Utility	\$ 404,140.87	\$ 4,416,620.00	\$ 4,012,479.13	\$ 4,416,620.00	\$ -
Other Service Charges	\$ 435.14	\$ 195,000.00	\$ 194,564.86	\$ 195,000.00	\$ -
Fines & Forfeitures	\$ 6,958.73	\$ 143,759.00	\$ 136,800.27	\$ 143,759.00	\$ -
Mayor's Court	\$ 6,592.48	\$ 136,009.00	\$ 129,416.52	\$ 136,009.00	\$ -
Other Fines & Forfeitures	\$ 366.25	\$ 7,750.00	\$ 7,383.75	\$ 7,750.00	\$ -
Special Assessments	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ -
Special Assessments	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ -
Miscellaneous Revenue	\$ 89,601.29	\$ 6,499,505.00	\$ 6,409,903.71	\$ 6,499,505.00	\$ -
Investment Income	\$ 71,579.08	\$ 511,875.00	\$ 440,295.92	\$ 511,875.00	\$ -
Other Miscellaneous Revenue	\$ 18,022.21	\$ 1,987,630.00	\$ 1,969,607.79	\$ 1,987,630.00	\$ -
Proceeds from Debt Issuance	\$ -	\$ 4,000,000.00	\$ 4,000,000.00	\$ 4,000,000.00	\$ -
Transfers & Advances	\$ -	\$ 1,642,843.00	\$ 1,642,843.00	\$ 1,642,843.00	\$ -
Transfers & Advances	\$ -	\$ 1,642,843.00	\$ 1,642,843.00	\$ 1,642,843.00	\$ -
Grand Total	\$ 1,281,595.38	\$ 26,020,563.53	\$ 24,738,968.15	\$ 25,916,057.50	\$ 104,506.03

CITY OF PATASKALA, OHIO
 2024 EXPENDITURE BUDGET ANALYSIS - All Funds
 THROUGH JANUARY 31, 2024

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 527,343.80	\$ 1,412,670.98	\$ 8,365,648.71	\$ 6,425,633.93	\$ 8,128,583.00	\$ 237,065.71	\$ -
Contractual Services	\$ 116,063.67	\$ 3,217,751.40	\$ 8,821,919.58	\$ 5,488,104.51	\$ 6,799,984.00	\$ 2,021,935.58	\$ -
General Operating	\$ 180,671.54	\$ 1,418,911.40	\$ 3,550,307.95	\$ 1,950,725.01	\$ 3,195,425.00	\$ 354,882.95	\$ -
Capital Outlay	\$ 176,393.14	\$ 5,023,478.38	\$ 12,844,200.23	\$ 7,644,328.71	\$ 8,292,265.00	\$ 4,551,935.23	\$ -
Debt Service	\$ 7,483.78	\$ 1,914,608.22	\$ 1,929,587.00	\$ 7,495.00	\$ 1,929,582.00	\$ 5.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ 1,642,843.00	\$ 1,642,843.00	\$ 1,642,843.00	\$ -	\$ -
Grand Total	\$ 1,007,955.93	\$ 12,987,420.38	\$ 37,154,506.47	\$ 23,159,130.16	\$ 29,988,682.00	\$ 7,165,824.47	\$ -

2024 EXPENDITURE BUDGET ANALYSIS - All Funds
THROUGH JANUARY 31, 2024

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
General Government	\$ 123,035.58	\$ 3,149,481.97	\$ 9,236,047.45	\$ 5,963,529.90	\$ 6,593,733.00	\$ 2,642,314.45	\$ -
Salary & Related	\$ 65,468.70	\$ 158,838.17	\$ 1,235,486.68	\$ 1,011,179.81	\$ 1,206,951.00	\$ 28,535.68	\$ -
Contractual Services	\$ 49,428.26	\$ 2,098,335.43	\$ 6,720,724.70	\$ 4,572,961.01	\$ 4,983,382.00	\$ 1,737,342.70	\$ -
General Operating	\$ 8,138.62	\$ 57,106.77	\$ 444,634.47	\$ 379,389.08	\$ 403,400.00	\$ 41,234.47	\$ -
Capital Outlay	\$ -	\$ 835,201.60	\$ 835,201.60	\$ -	\$ -	\$ 835,201.60	\$ -
Executive & Legislative	\$ 8,275.24	\$ 28,180.79	\$ 217,641.07	\$ 181,185.04	\$ 201,949.00	\$ 15,692.07	\$ -
Salary & Related	\$ 8,197.05	\$ 20,970.91	\$ 196,603.00	\$ 167,435.04	\$ 187,199.00	\$ 9,404.00	\$ -
Contractual Services	\$ -	\$ 2,408.00	\$ 9,408.00	\$ 7,000.00	\$ 7,000.00	\$ 2,408.00	\$ -
General Operating	\$ 78.19	\$ 4,801.88	\$ 11,630.07	\$ 6,750.00	\$ 7,750.00	\$ 3,880.07	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 26,913.32	\$ 289,944.49	\$ 608,772.69	\$ 291,914.88	\$ 550,356.00	\$ 58,416.69	\$ -
Salary & Related	\$ 7,659.78	\$ 34,045.32	\$ 118,849.98	\$ 77,144.88	\$ 115,756.00	\$ 3,093.98	\$ -
Contractual Services	\$ 19,041.00	\$ 253,649.93	\$ 473,910.93	\$ 201,220.00	\$ 419,600.00	\$ 54,310.93	\$ -
General Operating	\$ 212.54	\$ 2,249.24	\$ 16,011.78	\$ 13,550.00	\$ 15,000.00	\$ 1,011.78	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 299,039.08	\$ 900,192.24	\$ 4,291,750.09	\$ 3,092,518.77	\$ 4,168,646.00	\$ 123,104.09	\$ -
Salary & Related	\$ 276,536.20	\$ 528,394.55	\$ 3,466,507.67	\$ 2,661,576.92	\$ 3,422,360.00	\$ 44,147.67	\$ -
Contractual Services	\$ 4,247.67	\$ 25,107.56	\$ 61,354.23	\$ 31,999.00	\$ 52,625.00	\$ 8,729.23	\$ -
General Operating	\$ 11,049.21	\$ 171,723.75	\$ 393,069.81	\$ 210,296.85	\$ 354,996.00	\$ 38,073.81	\$ -
Capital Outlay	\$ 7,206.00	\$ 174,966.38	\$ 370,818.38	\$ 188,646.00	\$ 338,665.00	\$ 32,153.38	\$ -
Public Service	\$ 200,210.16	\$ 1,786,661.72	\$ 6,890,507.70	\$ 4,903,635.82	\$ 5,626,488.00	\$ 1,264,019.70	\$ -
Salary & Related	\$ 82,028.35	\$ 224,128.04	\$ 1,210,469.21	\$ 904,312.82	\$ 1,179,288.00	\$ 31,181.21	\$ -
Contractual Services	\$ 6,867.37	\$ 83,642.50	\$ 341,009.87	\$ 250,500.00	\$ 274,500.00	\$ 66,509.87	\$ -
General Operating	\$ 25,214.99	\$ 203,557.70	\$ 627,912.98	\$ 399,140.29	\$ 557,100.00	\$ 70,812.98	\$ -
Capital Outlay	\$ 86,099.45	\$ 1,275,333.48	\$ 4,711,115.64	\$ 3,349,682.71	\$ 3,615,600.00	\$ 1,095,515.64	\$ -
Finance	\$ 28,234.40	\$ 244,795.42	\$ 1,164,465.93	\$ 891,436.11	\$ 1,087,751.00	\$ 76,714.93	\$ -
Salary & Related	\$ 2,565.69	\$ 165,081.74	\$ 538,092.97	\$ 370,445.54	\$ 475,875.00	\$ 62,217.97	\$ -
Contractual Services	\$ 4,375.96	\$ 70,545.42	\$ 131,884.38	\$ 56,963.00	\$ 120,077.00	\$ 11,807.38	\$ -
General Operating	\$ 21,292.75	\$ 9,168.26	\$ 494,488.58	\$ 464,027.57	\$ 491,799.00	\$ 2,689.58	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 7,483.78	\$ 834,515.94	\$ 849,494.72	\$ 7,495.00	\$ 849,494.00	\$ 0.72	\$ -
Debt Service	\$ 7,483.78	\$ 834,515.94	\$ 849,494.72	\$ 7,495.00	\$ 849,494.00	\$ 0.72	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 116,953.81	\$ 596,158.15	\$ 1,363,848.46	\$ 650,736.50	\$ 1,139,600.00	\$ 224,248.46	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 9,759.21	\$ 90,860.82	\$ 198,781.53	\$ 98,161.50	\$ 167,000.00	\$ 31,781.53	\$ -
General Operating	\$ 31,400.36	\$ 273,602.73	\$ 432,578.09	\$ 127,575.00	\$ 361,600.00	\$ 70,978.09	\$ -
Capital Outlay	\$ 75,794.24	\$ 231,694.60	\$ 732,488.84	\$ 425,000.00	\$ 611,000.00	\$ 121,488.84	\$ -
Recreational Programming	\$ 20,955.41	\$ 190,289.43	\$ 647,376.33	\$ 436,131.49	\$ 629,923.00	\$ 17,453.33	\$ -
Salary & Related	\$ 16,621.37	\$ 64,363.65	\$ 398,790.22	\$ 317,805.20	\$ 392,773.00	\$ 6,017.22	\$ -
Contractual Services	\$ 420.00	\$ 32,219.00	\$ 65,564.00	\$ 32,925.00	\$ 63,500.00	\$ 2,064.00	\$ -
General Operating	\$ 3,641.34	\$ 84,679.75	\$ 164,722.38	\$ 76,401.29	\$ 158,650.00	\$ 6,072.38	\$ -
Capital Outlay	\$ 272.70	\$ 9,027.03	\$ 18,299.73	\$ 9,000.00	\$ 15,000.00	\$ 3,299.73	\$ -
Water Utility	\$ 108,439.60	\$ 1,551,979.91	\$ 5,343,790.92	\$ 3,683,371.41	\$ 4,953,614.00	\$ 390,176.92	\$ -
Salary & Related	\$ 34,264.36	\$ 106,330.02	\$ 594,230.82	\$ 453,636.44	\$ 571,659.00	\$ 22,571.82	\$ -
Contractual Services	\$ 16,973.00	\$ 314,354.76	\$ 401,002.76	\$ 69,675.00	\$ 349,150.00	\$ 51,852.76	\$ -
General Operating	\$ 50,181.49	\$ 396,232.88	\$ 531,474.34	\$ 85,059.97	\$ 449,630.00	\$ 81,844.34	\$ -
Capital Outlay	\$ 7,020.75	\$ 251,886.86	\$ 3,333,907.61	\$ 3,075,000.00	\$ 3,100,000.00	\$ 233,907.61	\$ -
Debt Service	\$ -	\$ 483,175.39	\$ 483,175.39	\$ -	\$ 483,175.00	\$ 0.39	\$ -
Sewer Utility	\$ 68,415.55	\$ 3,415,220.32	\$ 4,897,968.11	\$ 1,414,332.24	\$ 2,544,285.00	\$ 2,353,683.11	\$ -
Salary & Related	\$ 34,002.30	\$ 110,518.58	\$ 606,618.16	\$ 462,097.28	\$ 576,722.00	\$ 29,896.16	\$ -
Contractual Services	\$ 4,951.20	\$ 246,627.98	\$ 418,279.18	\$ 166,700.00	\$ 363,150.00	\$ 55,129.18	\$ -
General Operating	\$ 29,462.05	\$ 215,788.44	\$ 433,785.45	\$ 188,534.96	\$ 395,500.00	\$ 38,285.45	\$ -
Capital Outlay	\$ -	\$ 2,245,368.43	\$ 2,842,368.43	\$ 597,000.00	\$ 612,000.00	\$ 2,230,368.43	\$ -
Debt Service	\$ -	\$ 596,916.89	\$ 596,916.89	\$ -	\$ 596,913.00	\$ 3.89	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 1,642,843.00	\$ 1,642,843.00	\$ 1,642,843.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 1,642,843.00	\$ 1,642,843.00	\$ 1,642,843.00	\$ -	\$ -
Grand Total	\$ 1,007,955.93	\$ 12,987,420.38	\$ 37,154,506.47	\$ 23,159,130.16	\$ 29,988,682.00	\$ 7,165,824.47	\$ -

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
January 25, 2024

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, 2024 as determined by the Budget Commission of Licking County.

Michael L. Smith

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

PATASKALA CITY
1st Amended Certificate Of Estimated Resources
Rev. Code Sec. 5705.36
Office of the Budget Commission, Licking County, OH
Newark, OH - January 25, 2024

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1, 2023, 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, 2024			
	UNEC. BALANCE	TAXES	OTHER	TOTAL
GENERAL	\$ 3,724,927.43	\$ 1,500,500.00	\$ 990,048.00	\$ 6,215,475.43
SPECIAL REVENUE	10,365,300.42	-	10,719,702.50	21,085,002.92
DEBT SERVICE	174,887.63	-	874,051.00	1,048,938.63
CAPITAL PROJECTS	2,339,911.43	-	529,143.00	2,869,054.43
SPECIAL ASSESSMENTS	-	-	-	-
ENTERPRISE	9,462,484.93	-	9,782,119.03	19,244,603.96
INTERNAL	-	-	-	-
FIDUCIARY	375,301.23	-	1,625,000.00	2,000,301.23
TOTAL ALL FUNDS	\$ 26,442,813.07	\$ 1,500,500.00	\$ 24,520,063.53	\$ 52,463,376.60
GENERAL				
101 - General Fund	\$ 3,722,683.67	\$ 1,500,500.00	\$ 989,948.00	\$ 6,213,131.67
102 - Unclaimed Funds	2,243.76	-	100.00	2,343.76
TOTAL	\$ 3,724,927.43	\$ 1,500,500.00	\$ 990,048.00	\$ 6,215,475.43
SPECIAL REVENUE				
201 - Street Fund	\$ 4,667,881.19	\$ -	\$ 5,423,070.50	\$ 10,090,951.69
202 - State Highway	451,170.54	-	117,275.00	568,445.54
203 - Ecological Preservation	8,650.00	-	-	8,650.00
204 - Pataskala JEDD	16,150.67	-	-	16,150.67
205 - Permissive License Tax	573,618.16	-	277,256.00	850,874.16
206 - Recreation Fund	314,055.09	-	691,250.00	1,005,305.09
207 - Park Use	93,256.48	-	61,700.00	154,956.48
208 - Police Fund	4,029,712.66	-	4,128,651.00	8,158,363.66
209 - Immobilization	595.00	-	-	595.00
210 - Mayor's Court Computer	25,477.00	-	5,000.00	30,477.00
211 - Alcohol Enforcement & Education	4,498.10	-	2,500.00	6,998.10
212 - Law Enforcement Trust	24,580.25	-	5,000.00	29,580.25
213 - Pataskaka Mobile Home Park	4,491.72	-	-	4,491.72
214 - FEMA Fund	-	-	-	-
215 - CHIP Fund	-	-	-	-
216 - Community Development Block Grant	-	-	-	-
217 - Safe Routes to School	-	-	-	-
218 - Police K-9	23,147.63	-	2,000.00	25,147.63
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	9,280.30	-	4,500.00	13,780.30
223 - Payment In Lieu	58,939.54	-	-	58,939.54
224 - Local Coronavirus Relief Fund	-	-	-	-
225 - Local Fiscal Recovery Fund	3,321.05	-	-	3,321.05
226 - Impact Fees Fund	50,476.78	-	-	50,476.78
227 - OneOhio Opioid Settlement Fund	4,679.25	-	1,500.00	6,179.25
TOTAL	\$ 10,365,300.42	\$ -	\$ 10,719,702.50	\$ 21,085,002.92
DEBT SERVICE				
401 - Debt Service	\$ 174,887.63	\$ -	\$ 874,051.00	\$ 1,048,938.63
402 - Street Bond	-	-	-	-
TOTAL	\$ 174,887.63	\$ -	\$ 874,051.00	\$ 1,048,938.63
CAPITAL PROJECTS				
301 - Capital Improvements	\$ 1,355,968.77	\$ -	\$ 177,143.00	\$ 1,533,111.77
302 - Bond Improvements	-	-	-	-
303 - State Issue II Capital Improvements	31,831.32	-	-	31,831.32

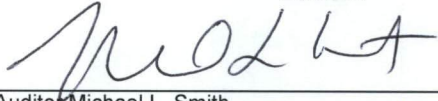
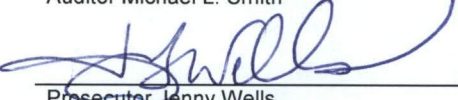
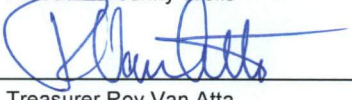
303 - State Issue II Capital Improvements	31,831.32	-	-	31,831.32
304 - Municipal Building Purchase	-	-	-	-
305 - Courter Bridge Improvements	-	-	-	-
306 - SR 310 TIF	868,454.15	-	250,000.00	1,118,454.15
307 - Columbia Road Bridge Improvements	-	-	-	-
308 - Capital Facilities	83,657.19	-	102,000.00	185,657.19
309 - Forrest Ridge Residential TIF	-	-	-	-
TOTAL	\$ 2,339,911.43	\$ -	\$ 529,143.00	\$ 2,869,054.43

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

<u>ENTERPRISE FUND</u>				
601 - Water Utility	\$ 2,344,114.54	\$ -	\$ 1,549,450.00	\$ 3,893,564.54
602 - Water Capital Improvements	1,486,398.41	-	3,106,000.00	4,592,398.41
603 - Water Bond Improvements	1.06	-	-	1.06
604 - Water Debt Service	18,875.21	-	485,000.00	503,875.21
605 - Water Treatment Plant #2	0.38	-	-	0.38
606 - Water Utility State Issue II (OPWC)	(15,118.00)	-	15,118.00	-
651 - Sewer Utility	3,807,591.94	-	1,869,620.00	5,677,211.94
652 - Sewer Capital Improvements	1,851,311.81	-	566,700.00	2,418,011.81
653 - Sewer Bond Improvements	-	-	1,500,000.00	1,500,000.00
654 - Sewer Debt Service	31,051.52	-	579,843.00	610,894.52
655 - Oaks Assessment	11,724.90	-	21,000.00	32,724.90
656 - Utility State Issue II (OPWC)	(89,388.03)	-	89,388.03	-
699 - Utility Billing Overpayment Fund	15,921.19	-	-	15,921.19
TOTAL	\$ 9,462,484.93	\$ -	\$ 9,782,119.03	\$ 19,244,603.96

<u>INTERNAL FUNDS</u>	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

<u>FIDUCIARY FUNDS</u>				
501 - Construction Account/Project Fund	\$ 257,152.69	\$ -	\$ 1,400,000.00	\$ 1,657,152.69
502 - Fire Escrow Fund	-	-	50,000.00	50,000.00
503 - Vendor Bond & Escrow	2,600.00	-	100,000.00	102,600.00
504 - Police Evidence Cash Seizure	3,323.41	-	75,000.00	78,323.41
999 - Payroll Clearing Fund	112,225.13	-	-	112,225.13
TOTAL	\$ 375,301.23	\$ -	\$ 1,625,000.00	\$ 2,000,301.23

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 12/31/23	OK OR EXCEEDS
GENERAL	\$ 6,215,475.43	\$ 2,633,724.26	\$ 3,581,751.17	OK
SPECIAL REVENUE	21,085,002.92	12,786,528.72	8,298,474.20	OK
DEBT SERVICE	1,048,938.63	887,646.00	161,292.63	OK
CAPITAL PROJECTS	2,869,054.43	1,101,379.00	1,767,675.43	OK
SPECIAL ASSESSMENTS	-	-	-	OK
ENTERPRISE	19,244,603.96	10,977,758.41	8,266,845.55	OK
INTERNAL	-	-	-	OK
FIDUCIARY	2,000,301.23	1,575,000.00	425,301.23	OK
TOTAL	\$ 52,463,376.60	\$ 29,962,036.39	\$ 22,501,340.21	

GENERAL

101 - General Fund	\$ 6,213,131.67	\$ 2,633,724.26	\$ 3,579,407.41	OK
102 - Unclaimed Funds	2,343.76	-	2,343.76	OK
TOTAL GENERAL	\$ 6,215,475.43	\$ 2,633,724.26	\$ 3,581,751.17	OK

SPECIAL REVENUE

201 - Street Fund	\$ 10,090,951.69	\$ 6,391,838.48	\$ 3,699,113.21	OK
202 - State Highway	568,445.54	427,000.00	141,445.54	OK
203 - Ecological Preservation	8,650.00	-	8,650.00	OK
204 - Pataskala JEDD	16,150.67	-	16,150.67	OK
205 - Permissive License Tax	850,874.16	285,000.00	565,874.16	OK
206 - Recreation Fund	1,005,305.09	722,385.12	282,919.97	OK
207 - Park Use	154,956.48	104,000.00	50,956.48	OK
208 - Police Fund	8,158,363.66	4,834,305.12	3,324,058.54	OK
209 - Immobilization	595.00	-	595.00	OK
210 - Mayor's Court Computer	30,477.00	7,500.00	22,977.00	OK
211 - Alcohol Enforcement & Education	6,998.10	2,500.00	4,498.10	OK
212 - Law Enforcement Trust	29,580.25	5,000.00	24,580.25	OK
213 - Pataskaka Mobile Home Park	4,491.72	-	4,491.72	OK
214 - FEMA Fund	-	-	-	OK
215 - CHIP Fund	-	-	-	OK
216 - Community Development Block Grant	-	-	-	OK
217 - Safe Routes to School	-	-	-	OK
218 - Police K-9	25,147.63	2,000.00	23,147.63	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	13,780.30	5,000.00	8,780.30	OK
223 - Payment In Lieu	58,939.54	-	58,939.54	OK
224 - Local Coronavirus Relief Fund	-	-	-	OK
225 - Local Fiscal Recovery Fund	3,321.05	-	3,321.05	OK
226 - Impact Fees Fund	50,476.78	-	50,476.78	OK
227 - OneOhio Opioid Settlement Fund	6,179.25	-	6,179.25	OK
TOTAL SPECIAL REVENUE	\$ 21,085,002.92	\$ 12,786,528.72	\$ 8,298,474.20	OK

DEBT SERVICE

401 - Debt Service	\$ 1,048,938.63	\$ 887,646.00	\$ 161,292.63	OK
402 - Street Bond	-	-	-	OK
TOTAL DEBT SERVICE	\$ 1,048,938.63	\$ 887,646.00	\$ 161,292.63	OK

CAPITAL PROJECTS

301 - Capital Improvements	\$ 1,533,111.77	\$ 996,379.00	\$ 536,732.77	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	1,118,454.15	5,000.00	1,113,454.15	OK
307 - Columbia Road Bridge Improvements	-	-	-	OK
308 - Capital Facilities	185,657.19	100,000.00	85,657.19	OK
309 - Forrest Ridge Residential TIF	-	-	-	OK
TOTAL CAPITAL PROJECTS	\$ 2,869,054.43	\$ 1,101,379.00	\$ 1,767,675.43	OK

SPECIAL ASSESSMENTS

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

ENTERPRISE FUND

601 - Water Utility	\$ 3,893,564.54	\$ 1,777,235.01	\$ 2,116,329.53	OK
602 - Water Capital Improvements	4,592,398.41	3,626,500.00	965,898.41	OK
603 - Water Bond Improvements	1.06	-	1.06	OK
604 - Water Debt Service	503,875.21	483,175.00	20,700.21	OK
605 - Water Treatment Plant #2	0.38	-	0.38	OK
606 - Water Utility State Issue II (OPWC)	-	-	-	OK
651 - Sewer Utility	5,677,211.94	2,155,292.40	3,521,919.54	OK
652 - Sewer Capital Improvements	2,418,011.81	837,843.00	1,580,168.81	OK
653 - Sewer Bond Improvements	1,500,000.00	1,500,000.00	-	OK
654 - Sewer Debt Service	610,894.52	576,649.00	34,245.52	OK
655 - Oaks Assessment	32,724.90	21,064.00	11,660.90	OK
656 - Utility State Issue II (OPWC)	-	-	-	OK
699 - Utility Billing Overpayment Fund	15,921.19	-	15,921.19	OK
TOTAL ENTERPRISE	\$ 19,244,603.96	\$ 10,977,758.41	\$ 8,266,845.55	OK

INTERNAL FUNDS

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

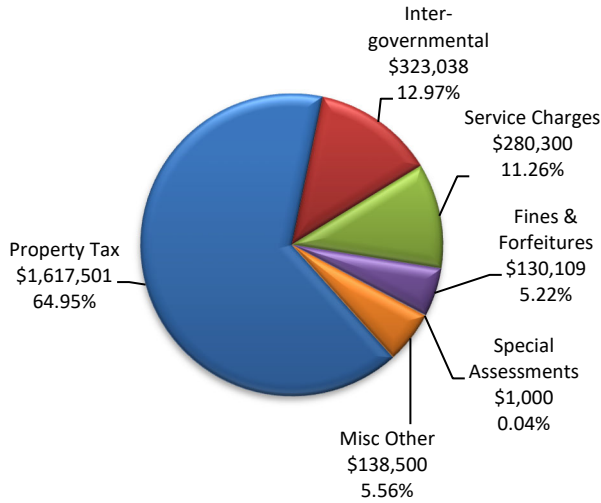
FIDUCIARY FUNDS

501 - Construction Account/Project Fund	\$ 1,657,152.69	\$ 1,400,000.00	\$ 257,152.69	OK
502 - Fire Escrow Fund	50,000.00	-	50,000.00	OK
503 - Vendor Bond & Escrow	102,600.00	100,000.00	2,600.00	OK
504 - Police Evidence/Cash Seizure	78,323.41	75,000.00	3,323.41	OK
999 - Payroll Clearing Fund	112,225.13	-	112,225.13	OK
TOTAL FIDUCIARY	\$ 2,000,301.23	\$ 1,575,000.00	\$ 425,301.23	OK

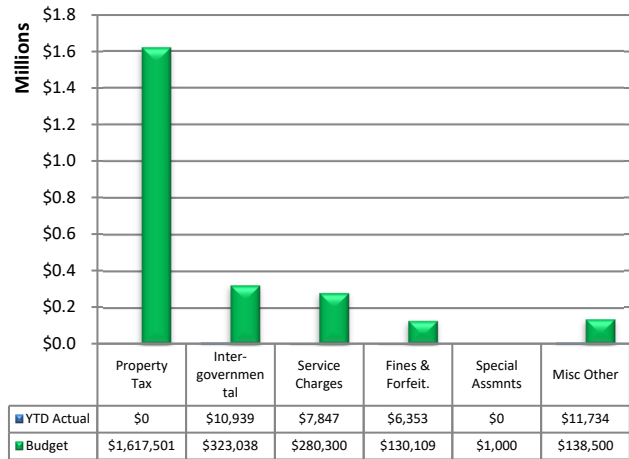
General Fund (101)

Revenue – The general fund has a 2024 revenue budget of approximately \$2.49 million. On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$36.9 thousand, which represents 1.48% of budget. When compared to a straight-line rate of 8.33%, it appears that general fund revenues through January 31st are running behind budget. The timing of when the city receives its semi-annual property tax settlements, however, does skew the total. Eliminating the impact that the property tax receipts have in the calculation, the total is running at 4.22%, or approximately 4.11% below budget.

General Fund Revenue Budget by Source



General Fund Revenue Budget vs YTD Actual



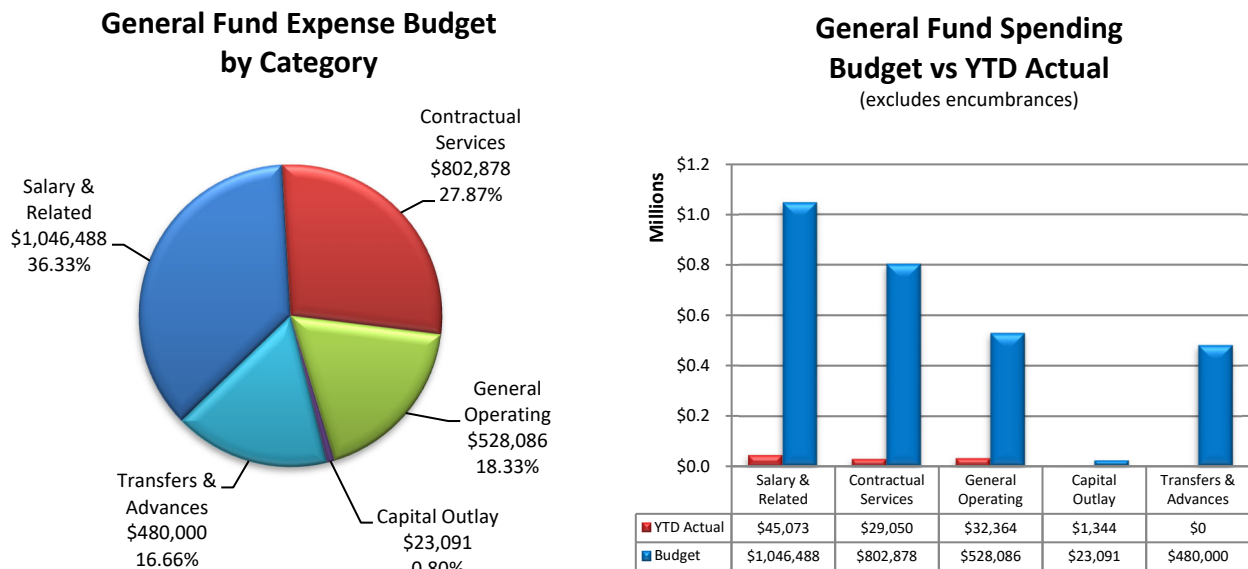
The largest revenue source for the general fund is property taxes, which accounts for 64.95% of the 2024 general fund revenue budget. The 2024 budget for this category is projected to be \$1.62 million and would be up by \$185.8 thousand (10.30%) when compared to 2023 full-year collections. To-date, however, the general fund has not yet received any property tax revenues from the Licking County Treasurer and would not anticipate doing so until the month of March.

Intergovernmental revenue represents the second largest revenue category for the general fund. It reflects funding received by the city from federal, state and county governments and can come in the form of loans, grants or reimbursements. For 2024, it is projected to account for approximately \$323.0 thousand (12.97% of total fund budget). This category consists of the following revenue items: local government distributions, property tax rollback/homestead exemption reimbursements from the state; electric utility income tax reimbursement; and cigarette/liquor taxes and fees. On a year to-date basis, the fund has received \$10.9 thousand in this category (3.39% of budget) and is down by \$1.4 thousand (11.21%) when compared to the same one-month period in 2023. The negative variance was primarily the result of reduced homestead/rollback payment from the State of Ohio (down \$1.8 thousand); partially offset by increased liquor permit fees/cigarette taxes (up \$0.4 thousand) received in 2024.

Service charge revenues is the next major general fund revenue source. These revenues are received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other permits. The 2024 budget in this category is \$280.3 thousand (11.26% of budget). Through January 31, the city has received \$7.8 thousand (2.80% of budget) and is up by \$4.5 thousand (134.21%) from 2023. The variance is due to increased requests for permits from the city in 2024 (up \$2.1 thousand) and increased variance applications and zoning permit requests (up \$2.5 thousand).

Fines and forfeitures revenue represent the other major revenue category for the general fund. The 2024 budget in this category is \$130.1 thousand (5.22% of budget) and consists of fines and forfeitures generated by the operation of the city’s Mayor’s Court, as well as other state-generated fines. Through January 31, the city has received \$6.4 thousand in this category, which represents 4.88% of budget. Compared to the same one-month period in 2023, the total is up by \$1.2 thousand, or 23.29%. The primary driver of the increase is the increased rate of revenue generated by the Mayor’s Court in 2024.

Expenditures – The general fund has a total appropriated expenditure budget for 2024 of approximately \$2.88 million. Total spending through January 31 is \$107.8 thousand and is equal to 3.74% of the budget. Including encumbrances (e.g., purchase orders) of \$781.7 thousand (but excluding transfers) in the total results in a total ratio equal to 37.06% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same one-month period in 2023 (and excluding transfers), the total is up by \$8.7 thousand (8.73%).



Salaries, wages and other employee-related costs represents the largest expense category in the General fund with a 2024 budget of \$1.05 million, or 36.33% of the general fund budget. Spending through January 31 (excluding encumbrances) was \$45.1 thousand, or 4.31% of budget. The positive variance (\$42.1 thousand below budget) was primarily the result of lower employee HRA funding paid to-date and slightly below budget spending on wages due to open positions. Including encumbrances (e.g., purchase orders) of \$162.4 thousand in the total, 19.82% has been either spent or committed to be spent. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same one-month period in 2023 (excluding transfers), the total is down by \$5.4 thousand (10.66%).

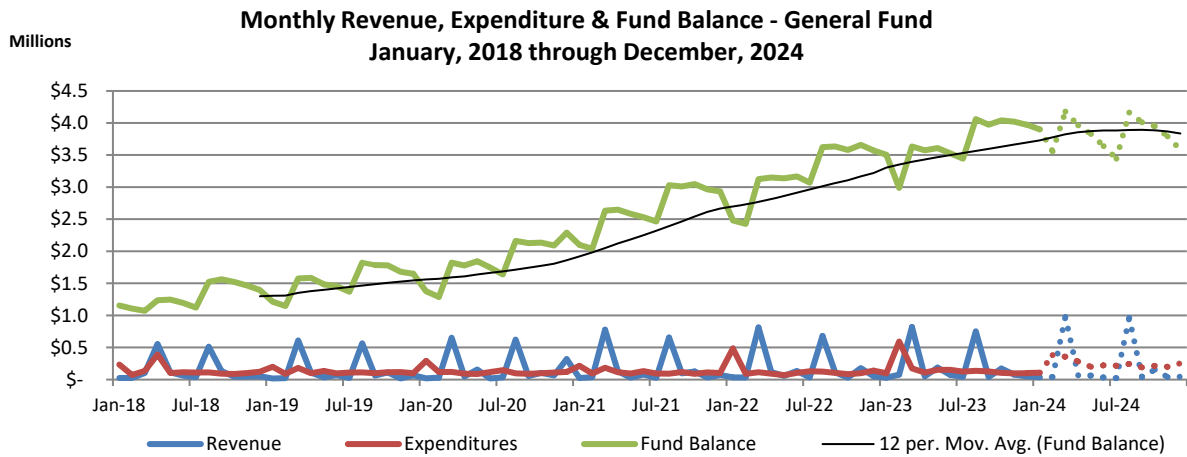
Contractual services is another major expense category in the General fund. The 2024 budget in this category is \$802.9 thousand (27.87% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through January 31 is \$29.1 thousand (3.62% of budget). Including encumbrances (e.g., purchase orders) of \$356.5 thousand in the total, 48.02% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We monitor this category closely to ensure that spending is within budget.

General operating expenditures is another significant expense category in the general fund. It combines a

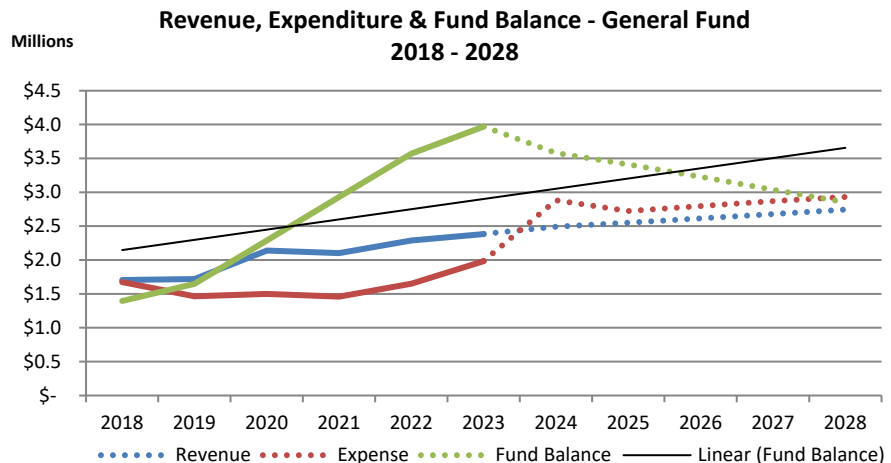
number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2024 budget of \$528.1 thousand, or 18.33% of the fund’s budget. Year to-date 2024 spending in this category is \$32.4 thousand and is equal to 6.13% of budget. Including encumbrances in the calculation, the total spent or committed is \$288.6 thousand, or 54.65% of budget. Spending in this category is up by \$7.3 thousand (29.19%) from the same one-month period in 2023.

The approved 2024 budget in the general fund includes \$480,000 in interfund transfers to the Recreation (206) fund to provide additional funding for recreational programming. This is a \$30.0 thousand (6.67%) increase from FY 2023 which had a total of \$450,000 in interfund transfers. In prior years, the General fund would cover 50% of the wages and benefits for Parks & Recreation employees. We anticipate making the 2024 transfers on the accounting system during the month of February.

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 2017. The solid color lines represent historical numbers, and any dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart. Since 2018, the fund has generally been on an upward trajectory. The approved 2024 budget would have the fund declining by \$399.6 thousand (11.19%) if 100% of the projected revenue is collected and 100% of appropriations spent. The major spikes in revenue (typically March & August) represent the receipt



of the semi-annual property tax settlements. The April 2018, January 2022 and February 2023 spikes reflect interfund transfers of \$250.0, \$335.0 and \$450.0 thousand, respectively, to the Capital Improvements and Recreational Programming funds.

As you can see from the chart at the bottom of the previous page, fiscal years 2018 through 2023 were very positive for the general fund balance, even though the fund had been generally declining over the prior several years. This improvement was due to both reduced spending and increased revenues received during the year. Of note, spending in the 2018 - 2023 period was less than revenue received which resulted in the increasing fund balance. The fund is projected to be unable to maintain this positive trend in 2024 as the current forecast calls for deficit spending in each future year through 2028. The result of this is a declining fund balance in all future years. This chart has been updated with the approved 2024 budget data and the updated forecast through 2028. Based upon the numbers, the fund balance is currently projected to be \$2.85 million at the end of FY 2028 and would reflect a carryover ratio of 97.33% which is well above the 25-35% target range in the city's fund balance policy.

CITY OF PATASKALA, OHIO
JANUARY 2024 YTD ANALYSIS - General Fund (101)

		YTD 2024	2024 Budget	YTD Uncollected Balance	% Collected	YTD 2023	2023 Budget	YTD Uncollected Balance	% Collected	YTD 2024 H/(L) YTD 2023	% H/(L)
Beginning Fund Balance		\$ 3,970,959	\$ 3,970,959			\$ 3,571,400	\$ 3,571,400				
REVENUE											
Taxes	Property Taxes	\$ -	\$ 1,617,501	\$ 1,617,501	0.00%	\$ -	\$ 1,500,500	\$ 1,500,500	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ -	\$ 1,617,501	\$ 1,617,501	0.00%	\$ -	\$ 1,500,500	\$ 1,500,500	0.00%	\$ -	0.00%
Intergovernmental	State-Shared Revenues	\$ 10,939	\$ 323,038	\$ 312,099	3.39%	\$ 12,321	\$ 277,588	\$ 265,267	4.44%	\$ (1,382)	-11.21%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 10,939	\$ 323,038	\$ 312,099	3.39%	\$ 12,321	\$ 277,588	\$ 265,267	4.44%	\$ (1,382)	-11.21%
Charges for Service	General Government Fees	\$ 7,412	\$ 85,300	\$ 77,888	8.69%	\$ 2,664	\$ 81,300	\$ 78,636	3.28%	\$ 4,748	178.21%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	435	195,000	194,565	0.22%	686	190,000	189,314	0.36%	(251)	-36.59%
	Total Charges for Service	\$ 7,847	\$ 280,300	\$ 272,453	2.80%	\$ 3,350	\$ 271,300	\$ 267,950	1.23%	\$ 4,497	134.21%
Fines & Forfeitures	Mayor's Court	\$ 5,986	\$ 130,009	\$ 124,023	4.60%	\$ 5,153	\$ 124,840	\$ 119,687	4.13%	\$ 834	16.18%
	Other Fines & Forfeitures	366	100	(266)	366.25%	-	100	100	0.00%	366	100.00%
	Total Fines, Licenses & Permits	\$ 6,353	\$ 130,109	\$ 123,756	4.88%	\$ 5,153	\$ 124,940	\$ 119,787	4.12%	\$ 1,200	23.29%
Special Assessments	Special Assessments	-	1,000	1,000	0.00%	-	1,000	1,000	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 11,644	\$ 97,000	\$ 85,356	12.00%	\$ 9,103	\$ 16,975	\$ 7,872	53.62%	\$ 2,541	27.92%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	90	41,500	41,410	0.22%	117	46,500	46,383	0.25%	(27)	-22.94%
	Total Other Sources	\$ 11,734	\$ 138,500	\$ 126,766	8.47%	\$ 9,219	\$ 63,475	\$ 54,256	14.52%	\$ 2,515	27.27%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 36,873	\$ 2,490,448	\$ 2,453,575	1.48%	\$ 30,043	\$ 2,238,803	\$ 2,208,760	1.34%	\$ 6,830	22.73%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 36,873	\$ 2,490,448	\$ 2,453,575	1.48%	\$ 30,043	\$ 2,238,803	\$ 2,208,760	1.34%	\$ 6,830	22.73%

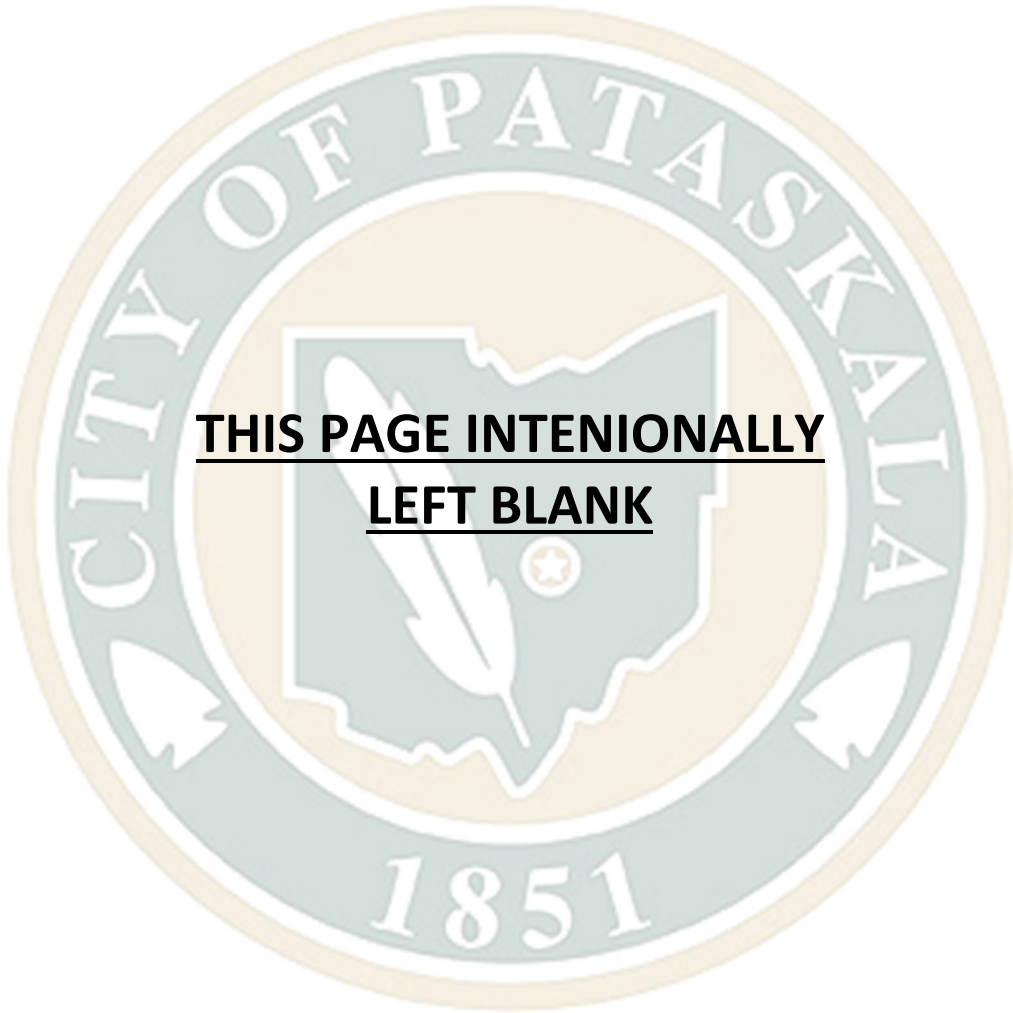
		YTD 2024	2024 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2023	YTD 2024 H/(L) YTD 2023	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 45,073	\$ 1,046,488	\$ 1,001,414	95.69%	\$ 162,372	\$ 839,042	80.18%	\$ 50,453	\$ (5,380)	-10.66%
	Contractual Services	29,050	802,878	773,828	96.38%	356,494	417,334	51.98%	23,420	5,630	24.04%
	General Operating	32,364	528,086	495,722	93.87%	256,255	239,467	45.35%	25,051	7,313	29.19%
	Capital Outlay	1,344	23,091	21,747	94.18%	6,747	15,000	64.96%	250	1,094	437.70%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	480,000	480,000	-100.00%	-	480,000	100.00%	-	-	0.00%
	Grand Total Expenditures	\$ 107,832	\$ 2,880,543	\$ 2,772,712	96.26%	\$ 781,868	\$ 1,990,844	69.11%	\$ 99,174	\$ 8,658	8.73%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ (480,000)	\$ 480,000	-100.00%	\$ -	\$ 480,000	-100.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ (480,000)	\$ (480,000)	-100.00%	\$ -	\$ 480,000	100.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 107,832	\$ 2,400,543	\$ 2,292,712	95.51%	\$ 781,868	\$ 1,510,844	62.94%	\$ 99,174	\$ 8,658	8.73%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 3,900,000	\$ 3,580,864			\$ 3,118,132			\$ 3,502,269	\$ 397,731	11.36%
			124.31%								

CITY OF PATASKALA, OHIO
 2024 REVENUE BUDGET ANALYSIS - General Fund (101)
 THROUGH JANUARY 31, 2024

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	\$ 36,873.09	\$ 2,490,448.00	\$ 2,453,574.91	\$ 2,490,448.00	\$ -
Taxes	\$ -	\$ 1,617,501.00	\$ 1,617,501.00	\$ 1,617,501.00	\$ -
Property Taxes	\$ -	\$ 1,617,501.00	\$ 1,617,501.00	\$ 1,617,501.00	\$ -
Intergovernmental	\$ 10,939.04	\$ 323,038.00	\$ 312,098.96	\$ 323,038.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 10,939.04	\$ 323,038.00	\$ 312,098.96	\$ 323,038.00	\$ -
Charges for Service	\$ 7,847.22	\$ 280,300.00	\$ 272,452.78	\$ 280,300.00	\$ -
General Government Fees	\$ 7,412.08	\$ 85,300.00	\$ 77,887.92	\$ 85,300.00	\$ -
Other Service Charges	\$ 435.14	\$ 195,000.00	\$ 194,564.86	\$ 195,000.00	\$ -
Fines & Forfeitures	\$ 6,352.73	\$ 130,109.00	\$ 123,756.27	\$ 130,109.00	\$ -
Mayor's Court	\$ 5,986.48	\$ 130,009.00	\$ 124,022.52	\$ 130,009.00	\$ -
Other Fines & Forfeitures	\$ 366.25	\$ 100.00	\$ (266.25)	\$ 100.00	\$ -
Special Assessments	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
Special Assessments	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
Miscellaneous Revenue	\$ 11,734.10	\$ 138,500.00	\$ 126,765.90	\$ 138,500.00	\$ -
Investment Income	\$ 11,644.04	\$ 97,000.00	\$ 85,355.96	\$ 97,000.00	\$ -
Other Miscellaneous Revenue	\$ 90.06	\$ 41,500.00	\$ 41,409.94	\$ 41,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 36,873.09	\$ 2,490,448.00	\$ 2,453,574.91	\$ 2,490,448.00	\$ -

CITY OF PATASKALA, OHIO
2024 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JANUARY 31, 2024

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	\$ 107,831.54	\$ 781,868.17	\$ 2,880,543.21	\$ 1,990,843.50	\$ 2,645,088.00	\$ 235,455.21	\$ -
General Government	\$ 59,040.47	\$ 324,268.55	\$ 1,263,077.09	\$ 879,768.07	\$ 1,167,888.00	\$ 95,189.09	\$ -
Salary & Related	\$ 33,022.30	\$ 75,796.81	\$ 659,961.09	\$ 551,141.98	\$ 637,405.00	\$ 22,556.09	\$ -
Contractual Services	\$ 17,935.80	\$ 206,081.62	\$ 403,754.43	\$ 179,737.01	\$ 357,583.00	\$ 46,171.43	\$ -
General Operating	\$ 8,082.37	\$ 42,390.12	\$ 199,361.57	\$ 148,889.08	\$ 172,900.00	\$ 26,461.57	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 8,275.24	\$ 28,180.79	\$ 217,641.07	\$ 181,185.04	\$ 201,949.00	\$ 15,692.07	\$ -
Salary & Related	\$ 8,197.05	\$ 20,970.91	\$ 196,603.00	\$ 167,435.04	\$ 187,199.00	\$ 9,404.00	\$ -
Contractual Services	\$ -	\$ 2,408.00	\$ 9,408.00	\$ 7,000.00	\$ 7,000.00	\$ 2,408.00	\$ -
General Operating	\$ 78.19	\$ 4,801.88	\$ 11,630.07	\$ 6,750.00	\$ 7,750.00	\$ 3,880.07	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 11,622.32	\$ 113,638.49	\$ 368,455.69	\$ 243,194.88	\$ 342,856.00	\$ 25,599.69	\$ -
Salary & Related	\$ 7,659.78	\$ 34,045.32	\$ 118,849.98	\$ 77,144.88	\$ 115,756.00	\$ 3,093.98	\$ -
Contractual Services	\$ 3,750.00	\$ 78,143.93	\$ 236,493.93	\$ 154,600.00	\$ 214,600.00	\$ 21,893.93	\$ -
General Operating	\$ 212.54	\$ 1,449.24	\$ 13,111.78	\$ 11,450.00	\$ 12,500.00	\$ 611.78	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ (2,818.48)	\$ 50,388.71	\$ 132,277.74	\$ 84,707.51	\$ 112,895.00	\$ 19,382.74	\$ -
Salary & Related	\$ (3,805.86)	\$ 31,559.32	\$ 71,073.49	\$ 43,320.03	\$ 54,623.00	\$ 16,450.49	\$ -
Contractual Services	\$ 900.51	\$ 12,585.29	\$ 40,935.28	\$ 27,449.48	\$ 39,734.00	\$ 1,201.28	\$ -
General Operating	\$ 86.87	\$ 6,244.10	\$ 20,268.97	\$ 13,938.00	\$ 18,538.00	\$ 1,730.97	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 31,711.99	\$ 265,391.63	\$ 419,091.62	\$ 121,988.00	\$ 339,500.00	\$ 79,591.62	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 6,463.71	\$ 57,274.82	\$ 112,286.53	\$ 48,548.00	\$ 97,000.00	\$ 15,286.53	\$ -
General Operating	\$ 23,904.04	\$ 201,369.99	\$ 283,714.03	\$ 58,440.00	\$ 227,500.00	\$ 56,214.03	\$ -
Capital Outlay	\$ 1,344.24	\$ 6,746.82	\$ 23,091.06	\$ 15,000.00	\$ 15,000.00	\$ 8,091.06	\$ -
Recreational Programming	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 480,000.00	\$ 480,000.00	\$ 480,000.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 480,000.00	\$ 480,000.00	\$ 480,000.00	\$ -	\$ -
Grand Total	\$ 107,831.54	\$ 781,868.17	\$ 2,880,543.21	\$ 1,990,843.50	\$ 2,645,088.00	\$ 235,455.21	\$ -

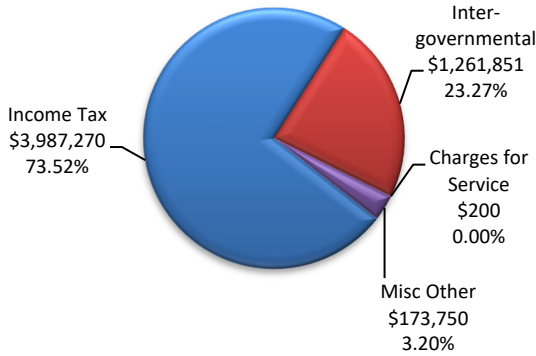


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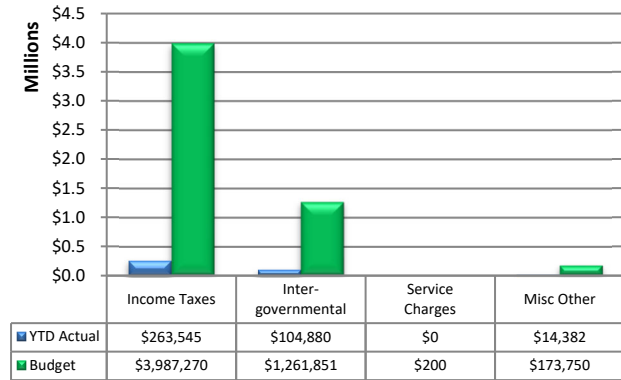
Street Fund (201)

Revenue – The Street Fund has a 2024 revenue budget of approximately \$5.42 million with the fund’s primary revenue sources being income taxes and intergovernmental revenues. On a year to-date basis, the Street fund has been credited with total revenue of approximately \$382.8 thousand, which reflects 7.06% of the full-year budget. Total revenue to-date is down by \$1.9 thousand (0.51%) from the same one-month period in 2023.

Street Fund Revenue Budget by Source

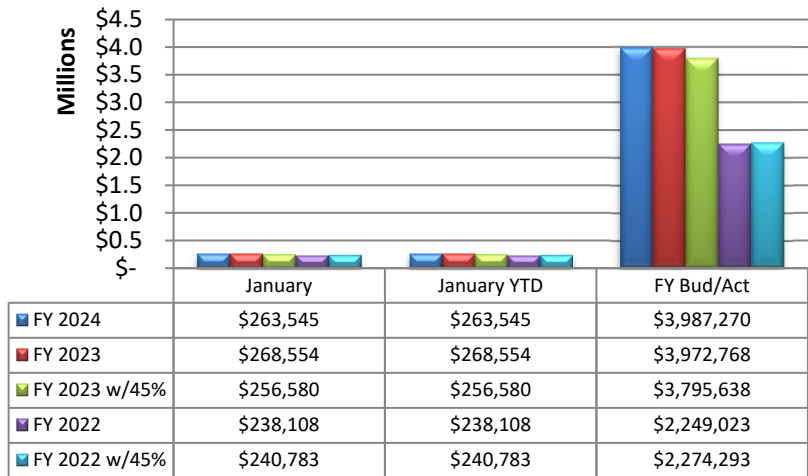


Street Fund Revenue Budget vs YTD Actual



Income tax collections in January were \$263.5 thousand and represent 6.61% of the 2024 budget. Collections are down by \$5.0 thousand (1.87%) when compared to the same period in 2023. In 2023, the January collections were equal to 6.76% of the full-year collections, and in 2022 the rate was 10.59%. The decrease in the fund’s 2024 allocation rate from 47.1% to 45.0% had the effect of decreasing the revenue credited to the fund by \$12.3 thousand. The increased level of total collections in January resulted in an increase of \$7.3 thousand. The net impact of these variances is the overall decrease in fund revenue of \$5.0 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$7.0 thousand (2.71%) more in 2024 than 2023 had the allocation rate not been changed, and collections would have been \$22.8 thousand (9.45%) higher than 2022 collections.

Income Tax Collections - Street Fund

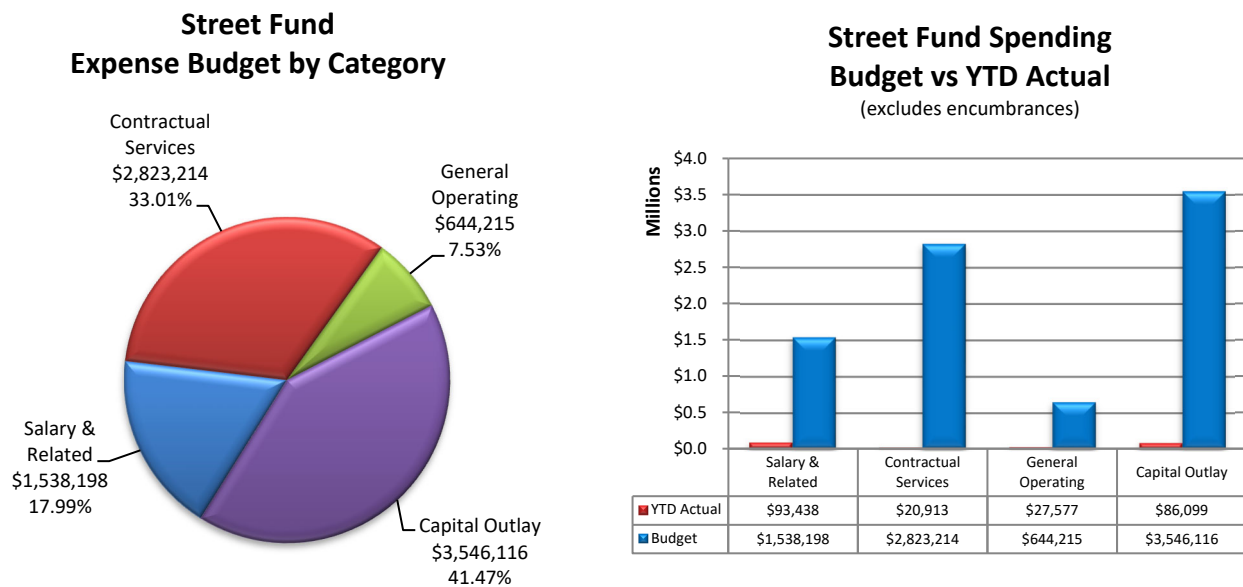


Intergovernmental revenues in the Street fund are budgeted at \$1.26 million and represent 23.27% of the fund’s revenue budget. They reflect funding received by the city from federal, state and county governments and is comprised of state-shared (e.g., permissive) taxes, and grants/loans from those governmental agencies. On a year-to-date basis, the city has received \$104.9 thousand in this category

(8.31% of budget) which is down by \$0.2 thousand (0.18%) from the same one-month period in 2023.

The other category, Other Sources, is budgeted at \$173.8 thousand and represents only 3.20% of the total fund revenue budget. On a year-to-date basis, the city has received \$14.4 thousand (8.28% of budget), and is up by \$3.3 thousand (29.25%) from the same one-month period in 2023. This variance is primarily the result of improved investment earnings in 2024 (up \$3.1 thousand).

Expenditures – The Street fund has a total appropriated expenditure budget for 2024 of approximately \$8.55 million. Total spending through January 31 was \$228.0 thousand and is equal to 2.67% of budget. The lower than anticipated spending rate is primarily the result of below budget spending in the Capital Outlay budget category, although there was by below budget spending in the remaining budget categories. Including encumbrances of \$2.79 million in the total (but excluding transfers) results in total fund spending equal to 35.30% of budget. Compared to year to-date 2023 (and excluding transfers), the total is down by \$766.5 thousand (77.07%) and is the result of reduced spending in the Capital Outlay and Contractual Services budget categories; partially offset by increased spending in the Salary & Related budget category.



Spending on capital projects and equipment is the largest expense category in the Street Fund with a 2024 budget of \$3.55 million, or 41.47% of the fund’s budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. Spending through January 31 was \$86.1 thousand, or 2.43% of budget. The variance is the result of reduced progress payments on infrastructure improvement projects made in January. Including encumbrances (e.g., purchase orders) in the total results in a spending commitment equal to \$1.09 million, or 30.64% of budget.

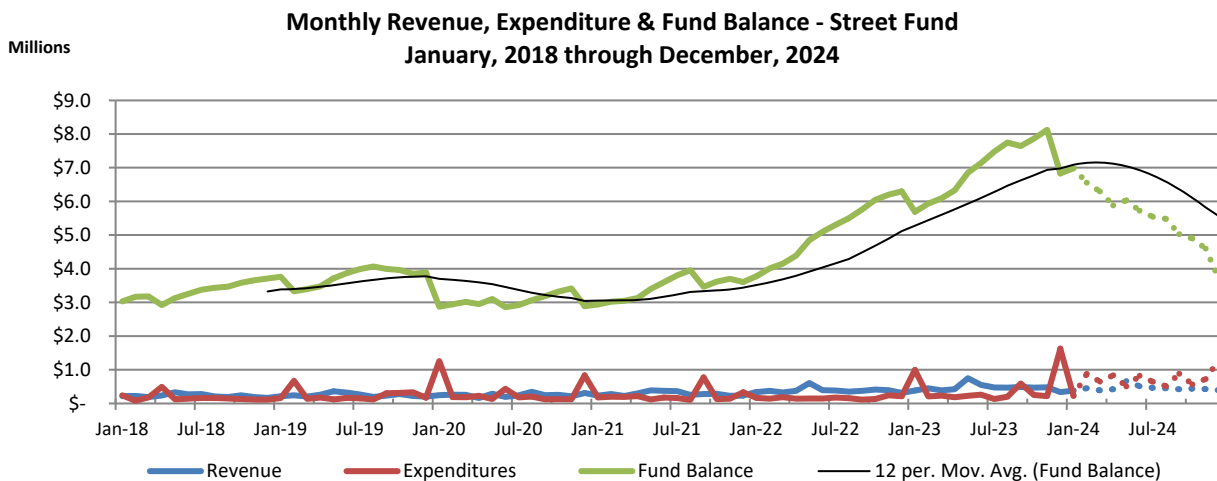
Contractual services represents the next major expense category in the Street fund. The 2024 budget in this category is \$2.82 million (33.01% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through January 31 was \$20.9 thousand (0.74% of budget). Including encumbrances (e.g., purchase orders) of \$1.32 million in the total, 47.65% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We monitored this category closely during 2023 to ensure that spending remains within budget and will continue to do so in 2024.

Salaries, wages and other employee-related costs is another major expense category in the Street fund with

a 2024 budget of \$1.54 million, or 17.99% of the fund’s budget. The budget provides funding for the payment of employee wages, pension costs and fringe benefits. Spending through January was \$93.4 thousand, or 6.07% of budget. The positive budget variance (\$34.7 thousand below budget) is primarily the result of there being reduced early funding of employee HRA accounts in 2024 and open positions. Spending in this category is up by \$21.4 thousand (29.78%) from the level in 2023 and is the result of the wage scale and employee step increases.

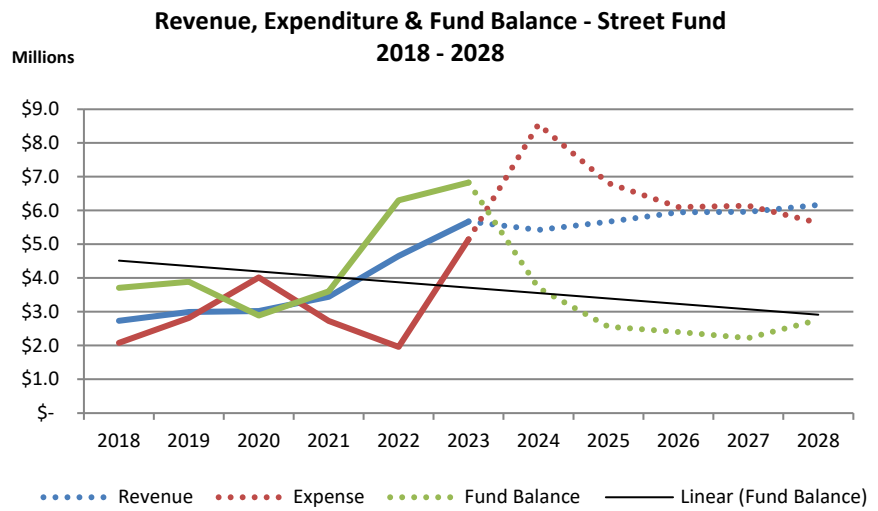
General operating expenditures is the other significant expense category for the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2024 budget of \$644.2 thousand, or 7.53% of the fund’s budget. Spending through January 31 was \$27.6 thousand, or 4.28% of budget. Including encumbrances in the calculation, total spending is \$200.8 thousand, or 31.17% of the budget. Spending in this category is up by approximately \$0.1 thousand (0.49%) when compared to the same one-month period in 2023.

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 2018. 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 trend line of the fund balance over time. The expense spikes, particularly in February 2019, January 2020, December 2020 and December 2023 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 2018, revenues have generally equaled or exceeded expenses, except for large-dollar progress payments on capital improvement projects. The fund ended 2023 with a balance of \$6.83 million and was \$3.10 million (82.99%) better than projected. This was the result of spending for the year that was \$2.80 million below budget and actual revenues being approximately \$293.3 thousand (5.45%) better than projections. In 2024, however, the fund balance is projected to decline by \$3.13 million (7.75%) due to planned roadway and infrastructure improvement projects expected to be completed in 2024. The projected \$3.70 million fund balance represents a carryover ratio of 43.28%, which is above the 25-35% target per city policy.

As you can see from chart at right, which has been updated with the approved 2024 budget data and the forecast through 2028, the balance of the Street fund increased significantly from 2018 – 2023 (with the exception of 2020 which experienced a fund balance decline). However, current projections also call for the fund balance to significantly decline in 2024-2027 and then somewhat stabilize in 2028. The 2028 year-end carryover balance is currently projected to be \$2.76 million which is equal to 48.96% of planned spending and is somewhat above the range specified by city policy.



CITY OF PATASKALA, OHIO
JANUARY 2024 YTD ANALYSIS - Street Fund (201)

	YTD 2024	2024 Budget	YTD Uncollected Balance	% Collected	YTD 2023	2023 Budget	YTD Uncollected Balance	% Collected	YTD 2024 H/(L) YTD 2023	% H/(L)	
Beginning Fund Balance	\$ 6,829,951	\$ 6,829,951			\$ 6,300,855	\$ 6,300,855					
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	263,545	3,987,270	3,723,725	6.61%	268,554	3,770,869	3,502,315	7.12%	(5,009)	-1.87%
	Total Taxes	\$ 263,545	\$ 3,987,270	\$ 3,723,725	6.61%	\$ 268,554	\$ 3,770,869	\$ 3,502,315	7.12%	\$ (5,009)	-1.87%
Intergovernmental	State-Shared Revenues	\$ 104,880	\$ 1,261,851	\$ 1,156,971	8.31%	\$ 105,073	\$ 1,136,450	\$ 1,031,377	9.25%	\$ (193)	-0.18%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 104,880	\$ 1,261,851	\$ 1,156,971	8.31%	\$ 105,073	\$ 1,136,450	\$ 1,031,377	9.25%	\$ (193)	-0.18%
Charges for Service	General Government Fees	\$ -	\$ 200	\$ 200	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ -	\$ 200	\$ 200	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 14,254	\$ 121,250	\$ 106,996	11.76%	\$ 11,127	\$ 23,523	\$ 12,396	47.30%	\$ 3,126	28.09%
	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	129	52,500	52,371	0.24%	-	30,000	30,000	0.00%	129	100.00%
	Total Other Sources	\$ 14,382	\$ 173,750	\$ 159,368	8.28%	\$ 11,127	\$ 53,523	\$ 42,396	20.79%	\$ 3,255	29.25%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 382,807	\$ 5,423,071	\$ 5,040,264	7.06%	\$ 384,754	\$ 4,960,842	\$ 4,576,088	7.76%	\$ (1,947)	-0.51%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 382,807	\$ 5,423,071	\$ 5,040,264	7.06%	\$ 384,754	\$ 4,960,842	\$ 4,576,088	7.76%	\$ (1,947)	-0.51%

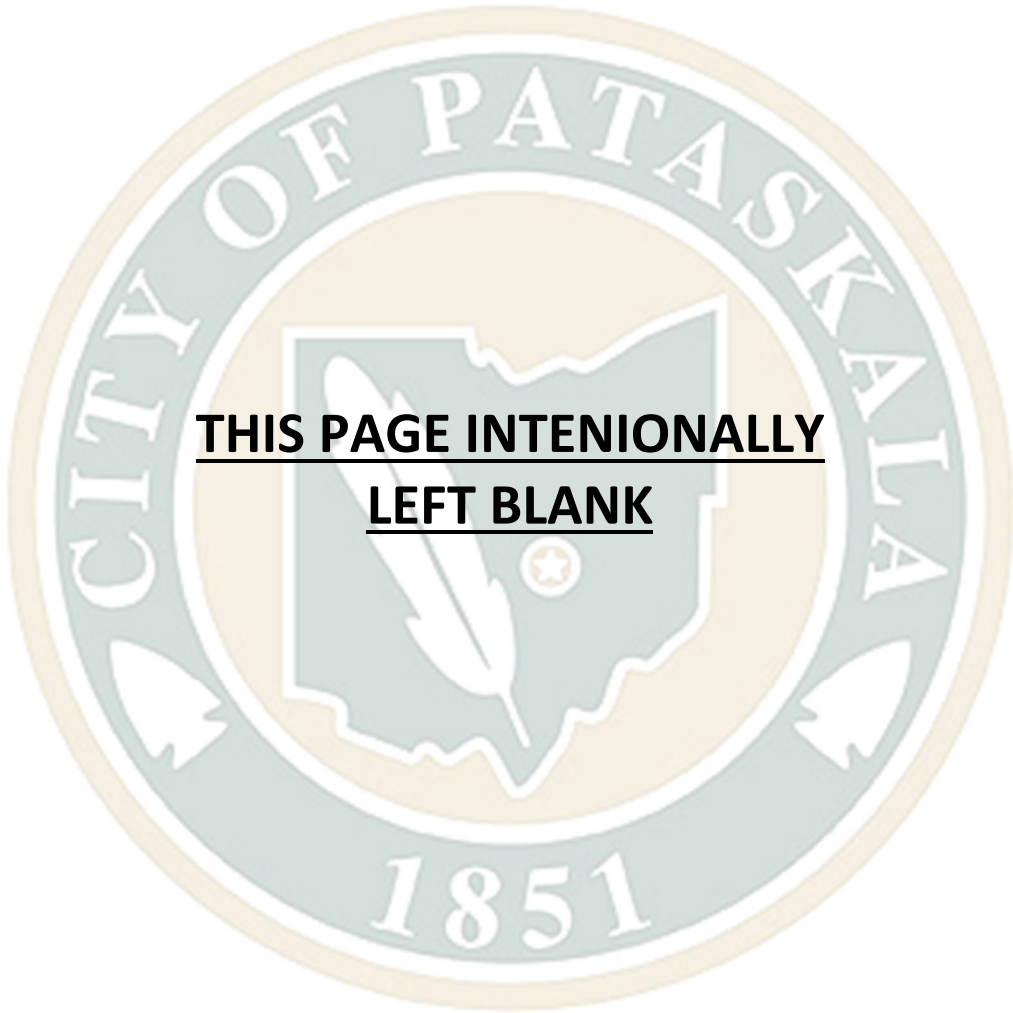
	YTD 2024	2024 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2023	YTD 2024 H/(L) YTD 2023	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ 93,438	\$ 1,538,198	\$ 1,444,760	93.93%	\$ 293,101	\$ 1,151,660	74.87%	\$ 71,995	\$ 21,443	29.78%	
Contractual Services	20,913	2,823,214	2,802,301	99.26%	1,324,350	1,477,950	52.35%	49,167	(28,253)	-57.46%	
General Operating	27,577	644,215	616,638	95.72%	173,197	443,441	68.83%	27,441	136	0.49%	
Capital Outlay	86,099	3,546,116	3,460,016	97.57%	1,000,333	2,459,683	69.36%	845,886	(759,786)	-89.82%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
	Grand Total Expenditures	\$ 228,028	\$ 8,551,743	\$ 8,323,715	97.33%	\$ 2,790,981	\$ 5,532,734	64.70%	\$ 994,488	\$ (766,461)	-77.07%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 228,028	\$ 8,551,743	\$ 8,323,715	97.33%	\$ 2,790,981	\$ 5,532,734	64.70%	\$ 994,488	\$ (766,461)	-77.07%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 6,984,731	\$ 3,701,279		\$ 4,193,749			\$ 5,691,121	\$ 1,293,610	22.73%	
			43.28%								

CITY OF PATASKALA, OHIO
 2024 REVENUE BUDGET ANALYSIS - Street Fund (201)
 THROUGH JANUARY 31, 2024

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	\$ 382,806.98	\$ 5,423,070.50	\$ 5,040,263.52	\$ 5,423,070.50	\$ -
Taxes	\$ 263,544.83	\$ 3,987,270.00	\$ 3,723,725.17	\$ 3,987,270.00	\$ -
Income Taxes	\$ 263,544.83	\$ 3,987,270.00	\$ 3,723,725.17	\$ 3,987,270.00	\$ -
Intergovernmental	\$ 104,879.87	\$ 1,261,850.50	\$ 1,156,970.63	\$ 1,261,850.50	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 104,879.87	\$ 1,261,850.50	\$ 1,156,970.63	\$ 1,261,850.50	\$ -
Charges for Service	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
General Government Fees	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Miscellaneous Revenue	\$ 14,382.28	\$ 173,750.00	\$ 159,367.72	\$ 173,750.00	\$ -
Investment Income	\$ 14,253.66	\$ 121,250.00	\$ 106,996.34	\$ 121,250.00	\$ -
Other Miscellaneous Revenue	\$ 128.62	\$ 52,500.00	\$ 52,371.38	\$ 52,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 382,806.98	\$ 5,423,070.50	\$ 5,040,263.52	\$ 5,423,070.50	\$ -

CITY OF PATASKALA, OHIO
2024 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JANUARY 31, 2024

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
201 - Street Fund	\$ 228,027.69	\$ 2,790,981.30	\$ 8,551,742.86	\$ 5,532,733.87	\$ 6,395,759.00	\$ 2,155,983.86	\$ -
General Government	\$ 21,492.51	\$ 1,233,108.71	\$ 2,653,231.16	\$ 1,398,629.94	\$ 1,526,866.00	\$ 1,126,365.16	\$ -
Salary & Related	\$ 10,815.47	\$ 28,097.12	\$ 189,159.53	\$ 150,246.94	\$ 187,183.00	\$ 1,976.53	\$ -
Contractual Services	\$ 10,677.04	\$ 1,204,691.59	\$ 2,458,751.63	\$ 1,243,383.00	\$ 1,334,683.00	\$ 1,124,068.63	\$ -
General Operating	\$ -	\$ 320.00	\$ 5,320.00	\$ 5,000.00	\$ 5,000.00	\$ 320.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 2,500.00	\$ 45,278.59	\$ 57,778.59	\$ 10,000.00	\$ 50,000.00	\$ 7,778.59	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 2,500.00	\$ 45,278.59	\$ 57,778.59	\$ 10,000.00	\$ 50,000.00	\$ 7,778.59	\$ -
Public Service	\$ 191,382.89	\$ 1,442,030.95	\$ 5,441,500.46	\$ 3,808,086.62	\$ 4,439,488.00	\$ 1,002,012.46	\$ -
Salary & Related	\$ 82,028.35	\$ 224,128.04	\$ 1,210,469.21	\$ 904,312.82	\$ 1,179,288.00	\$ 31,181.21	\$ -
Contractual Services	\$ 6,867.37	\$ 57,281.73	\$ 282,649.10	\$ 218,500.00	\$ 234,500.00	\$ 48,149.10	\$ -
General Operating	\$ 16,387.72	\$ 160,287.70	\$ 402,266.51	\$ 225,591.09	\$ 350,100.00	\$ 52,166.51	\$ -
Capital Outlay	\$ 86,099.45	\$ 1,000,333.48	\$ 3,546,115.64	\$ 2,459,682.71	\$ 2,675,600.00	\$ 870,515.64	\$ -
Finance	\$ 10,998.63	\$ 58,704.50	\$ 374,120.44	\$ 304,417.31	\$ 355,905.00	\$ 18,215.44	\$ -
Salary & Related	\$ 594.03	\$ 40,875.38	\$ 138,569.55	\$ 97,100.14	\$ 123,045.00	\$ 15,524.55	\$ -
Contractual Services	\$ 868.85	\$ 17,098.33	\$ 24,034.49	\$ 6,067.31	\$ 21,583.00	\$ 2,451.49	\$ -
General Operating	\$ 9,535.75	\$ 730.79	\$ 211,516.40	\$ 201,249.86	\$ 211,277.00	\$ 239.40	\$ -
Parks, Lands & Municipal Facilities	\$ 1,653.66	\$ 11,858.55	\$ 25,112.21	\$ 11,600.00	\$ 23,500.00	\$ 1,612.21	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 1,653.66	\$ 11,858.55	\$ 25,112.21	\$ 11,600.00	\$ 23,500.00	\$ 1,612.21	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 228,027.69	\$ 2,790,981.30	\$ 8,551,742.86	\$ 5,532,733.87	\$ 6,395,759.00	\$ 2,155,983.86	\$ -

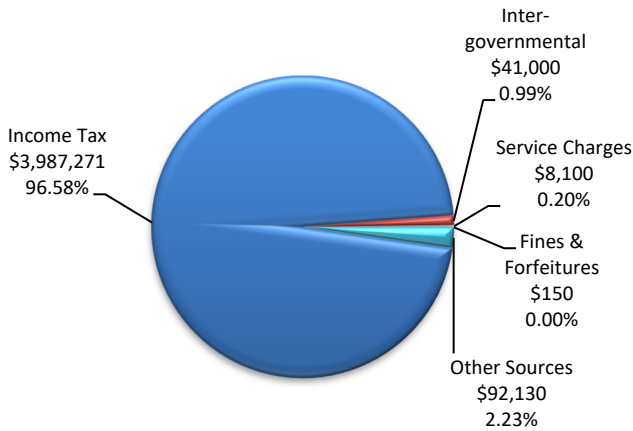


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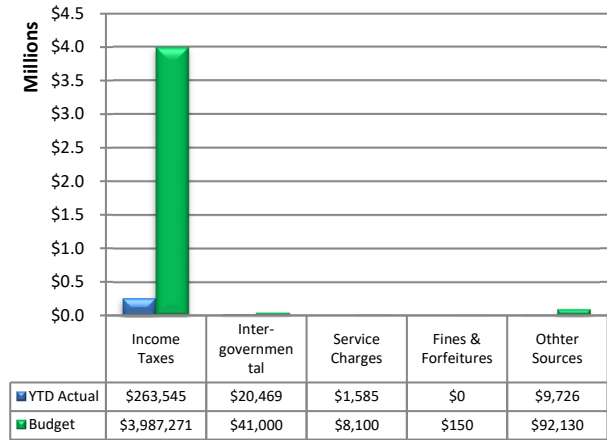
Police Fund (208)

Revenue – The fund’s primary revenue sources are income taxes and other sources, and it has a 2024 total revenue budget of \$4.13 million. On a year to-date basis, the Police Fund has been credited with total revenue of approximately \$295.3 thousand, which represents 7.15% of budget. Total revenue to-date is \$23.8 thousand (8.75%) higher than that collected during the same one-month period in 2023. The primary cause of the increase is the higher amount of intergovernmental receipts received in January.

Police Fund Revenue Budget by Source

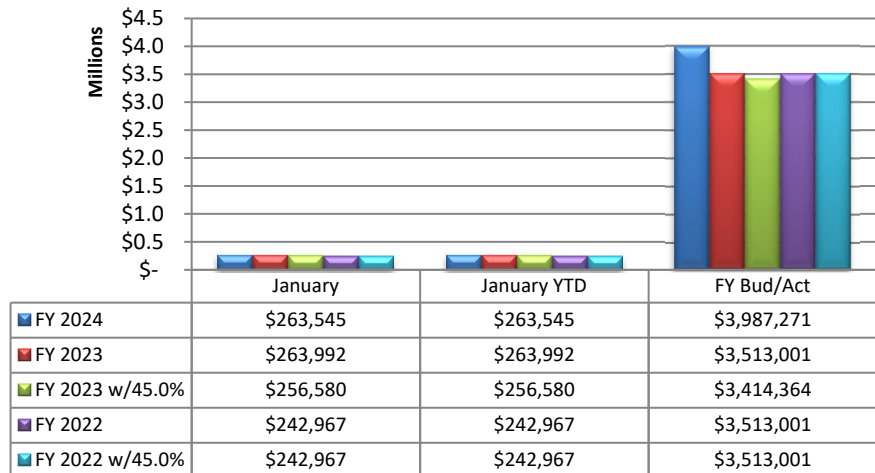


Police Fund Revenue Budget vs YTD Actual



Income tax collections in January were \$263.5 thousand and are down by \$0.4 thousand (0.17%) when compared to the same period in 2023 and are equal to 6.61% of budget. In 2023, the January collections were equal to 7.51% of the full-year collections, and in 2022 the rate was 6.92%. The decrease in the fund’s 2023 allocation rate from 46.3% to 45.0% had the effect of reducing the revenue credited to the fund by \$7.6 thousand. The increased level of total collections in January resulted in an increase of \$7.2 thousand. The net impact of these variances is the overall decrease in fund revenue of \$0.4 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$7.0 thousand (2.71%) more in 2024 than 2023 had the allocation rate not been changed, and 2024 collections would have been \$20.6 thousand (8.47%) higher than the 2022 collections.

Income Tax Collections - Police Fund

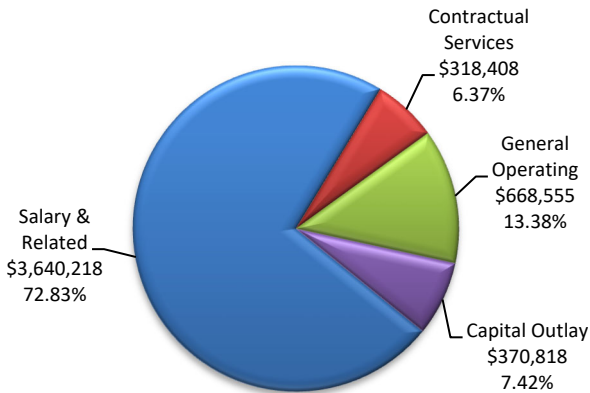


The other significant revenue category, Other Sources, is budgeted at \$92.1 thousand, and represents only

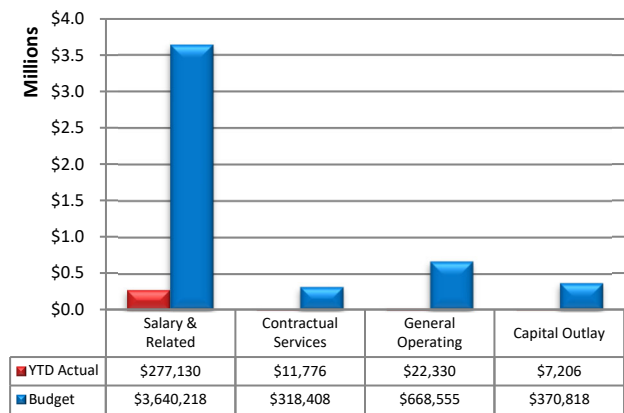
2.23% of the total fund revenue budget. To date, the city has received \$9.7 thousand (10.56% of budget) and is up by \$2.6 thousand (35.87%) from the same one-month period in 2023.

Expenditures – The Police fund has a total appropriated expenditure budget for 2024 of approximately \$5.0 million. Total spending through January 31 is approximately \$318.4 thousand and is equal to 6.37% of budget. Including encumbrances (e.g., purchase orders) of \$1.09 million in the total results in total spending equal to 28.17% of budget. Compared to the same one-month period in 2023 (and excluding transfers), the total is up by \$10.7 thousand (3.47%) and is primarily the result of increased spending in the Salary & Related and Capital Outlay budget categories; partially offset by reduced spending on third-party contractual services and supplies/materials.

**Police Fund
Expense Budget by Category**



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



Salaries, wages and other employee-related costs represent the largest expense category with a 2024 budget of \$3.64 million, or 72.83% of the fund’s budget. Spending through January 31 was \$277.1 thousand, or 7.61% of budget and is \$26.1 thousand (0.72%) below budget. The variance is the result of there being reduced required funding of employee HRA accounts in 2024. Spending in this category is up by \$17.2 thousand (6.61%) from the level in 2023 and is the result of the employee wage scale/step increase in in January 2024.

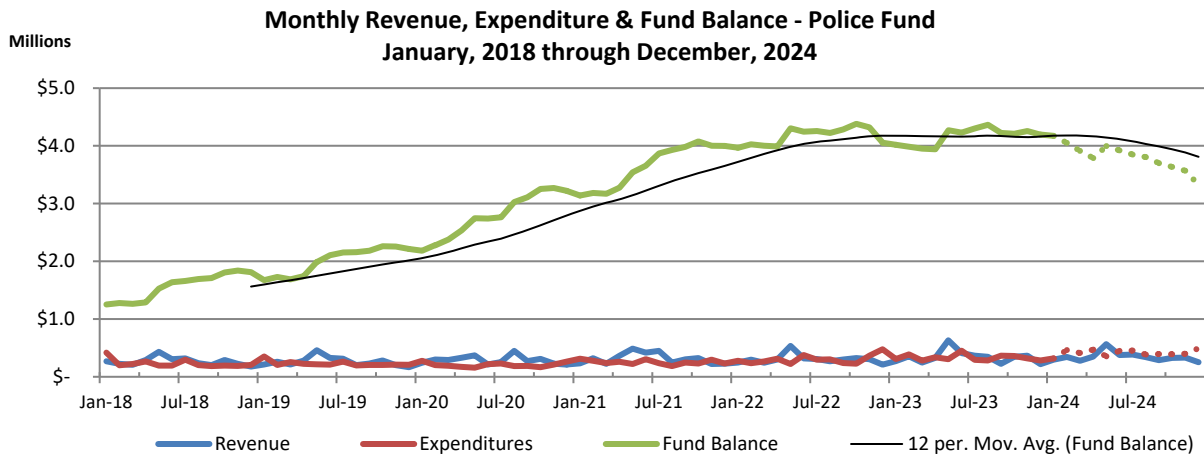
General operating expenditures is the next major expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2024 budget of \$668.6 thousand, or 13.38% of the total fund expenditure budget. Year-to-date spending in this category is \$22.3 thousand, or 3.34% of budget and is down by \$9.9 thousand (30.76%) from the same one-month period in 2023.

Contractual services is another major expense category in the Police fund. The 2024 budget in this category is \$318.4 thousand (6.37% of budget) and provides for non-employee personal services, such as legal, audit, facility management and other law enforcement-related services. Spending through January 31 was \$11.8 thousand (3.70% of budget). Including encumbrances (e.g., purchase orders) of \$161.7 thousand in the total, 54.48% 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 in 2023 to ensure that spending remains within budget and will continue to do so in 2024.

Spending on capital equipment is another significant expense category in the Police fund. The 2024 budget in this category is \$370.8 thousand (7.42% of total fund budget) and provides funding for the acquisition of Police cruisers, law enforcement-related equipment and other capital improvements. Year-to-date spending in this category is \$7.2 thousand (1.94% of budget) and is up by \$7.2 thousand (100%) from the same one-month period in 2023. Including encumbrances (e.g., purchase orders) of \$175.0 thousand in the total, 49.13% has been either spent or committed to be spent.

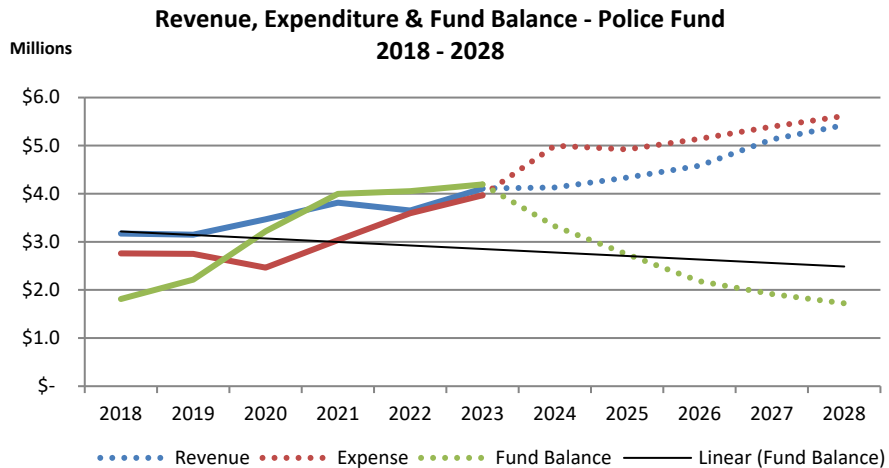
The approved 2024 budget in the Police fund did not include any interfund transfers. In 2023, the budget included a transfer of \$18.7 thousand to provide funding to the Debt Service (401) fund to meet the department’s financial obligations on the LGIF loan for the construction of the MARCS tower. FY 2023 was the final year for such a transfer, as the debt was paid off in 2023.

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 2018. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart.

As you can see from the chart at right, the balance in the Police fund has been fluctuating up and down since January 2018 but has seen growth since 2018. In general, revenues and



expenditures have been closely matched.

Current projections call for the balance to decline starting in 2024 and continuing to do so through 2028. The fund ended 2023 with a carryover balance of \$4.19 million and was up by \$140.4 thousand (3.46%) from 2022. The year-end 2024 carryover balance reflects a reserve ratio of 66.52%. The fund is projected to decline annually through 2028 when it will have a projected year-end balance of \$1.72 million, which would represent a 30.69% carryover balance. This is well within the 25-35% target range per policy. The chart at right has been updated with the approved 2024 budget data through 2028.

CITY OF PATASKALA, OHIO
JANUARY 2024 YTD ANALYSIS - Police Fund (208)

		YTD 2024	2024 Budget	YTD Uncollected Balance	% Collected	YTD 2023	2023 Budget	YTD Uncollected Balance	% Collected	YTD 2024 H/(L) YTD 2023	% H/(L)
Beginning Fund Balance		\$ 4,194,016	\$ 4,194,016			\$ 4,053,585	\$ 4,053,585				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	263,545	3,987,271	3,723,726	6.61%	263,992	3,706,820	3,442,828	7.12%	(447)	-0.17%
	Total Taxes	\$ 263,545	\$ 3,987,271	\$ 3,723,726	6.61%	\$ 263,992	\$ 3,706,820	\$ 3,442,828	7.12%	\$ (447)	-0.17%
Intergovernmental	State-Shared Revenues	\$ -	\$ 41,000	\$ 41,000	0.00%	\$ -	\$ 5,200	\$ 5,200	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	20,469	-	(20,469)	100.00%	-	-	-	0.00%	20,469	100.00%
	Total Intergovernmental	\$ 20,469	\$ 41,000	\$ 20,531	49.92%	\$ -	\$ 5,200	\$ 5,200	0.00%	\$ 20,469	100.00%
Charges for Service	General Government Fees	\$ 1,585	\$ 8,100	\$ 6,515	19.57%	\$ 400	\$ 7,100	\$ 6,700	5.63%	\$ 1,185	296.25%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 1,585	\$ 8,100	\$ 6,515	19.57%	\$ 400	\$ 7,100	\$ 6,700	5.63%	\$ 1,185	296.25%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	150	150	0.00%	-	150	150	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ 150	\$ 150	0.00%	\$ -	\$ 150	\$ 150	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 8,753	\$ 60,600	\$ 51,847	14.44%	\$ 7,159	\$ 24,300	\$ 17,141	29.46%	\$ 1,594	22.27%
	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	974	31,530	30,556	3.09%	-	30,500	30,500	0.00%	974	100.00%
	Total Other Sources	\$ 9,726	\$ 92,130	\$ 82,404	10.56%	\$ 7,159	\$ 54,800	\$ 47,641	13.06%	\$ 2,568	35.87%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 295,325	\$ 4,128,651	\$ 3,833,326	7.15%	\$ 271,551	\$ 3,774,070	\$ 3,502,519	7.20%	\$ 23,774	8.75%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 295,325	\$ 4,128,651	\$ 3,833,326	7.15%	\$ 271,551	\$ 3,774,070	\$ 3,502,519	7.20%	\$ 23,774	8.75%

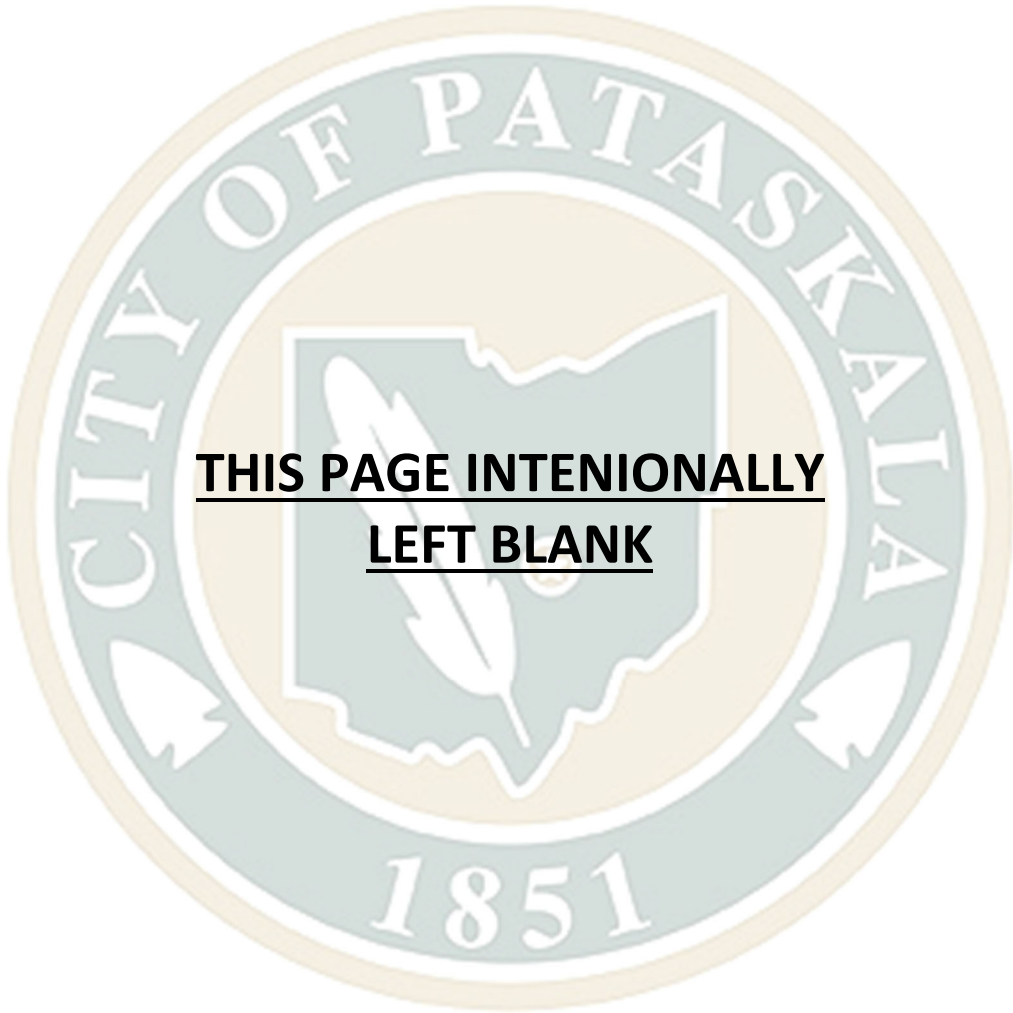
		YTD 2024	2024 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2023	YTD 2024 H/(L) YTD 2023	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 277,130	\$ 3,640,218	\$ 3,363,088	92.39%	\$ 566,669	\$ 2,796,419	76.82%	\$ 259,955	\$ 17,175	6.61%
	Contractual Services	11,776	318,408	306,633	96.30%	161,683	144,950	45.52%	15,563	(3,787)	-24.33%
	General Operating	22,330	668,555	646,225	96.66%	186,079	460,147	68.83%	32,252	(9,922)	-30.76%
	Capital Outlay	7,206	370,818	363,612	98.06%	174,966	188,646	50.87%	-	7,206	100.00%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 318,441	\$ 4,998,000	\$ 4,679,558	93.63%	\$ 1,089,397	\$ 3,590,161	71.83%	\$ 307,769	\$ 10,672	3.47%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 318,441	\$ 4,998,000	\$ 4,679,558	93.63%	\$ 1,089,397	\$ 3,590,161	71.83%	\$ 307,769	\$ 10,672	3.47%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 4,170,900	\$ 3,324,667			\$ 3,081,503			\$ 4,017,366	\$ 153,534	3.82%
			66.52%								

CITY OF PATASKALA, OHIO
 2024 REVENUE BUDGET ANALYSIS - Police Fund (208)
 THROUGH JANUARY 31, 2024

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	\$ 295,325.16	\$ 4,128,651.00	\$ 3,833,325.84	\$ 4,128,651.00	\$ -
Taxes	\$ 263,544.83	\$ 3,987,271.00	\$ 3,723,726.17	\$ 3,987,271.00	\$ -
Income Taxes	\$ 263,544.83	\$ 3,987,271.00	\$ 3,723,726.17	\$ 3,987,271.00	\$ -
Intergovernmental	\$ 20,468.88	\$ 41,000.00	\$ 20,531.12	\$ 41,000.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ 20,468.88	\$ -	\$ (20,468.88)	\$ -	\$ -
State-Shared Revenues	\$ -	\$ 41,000.00	\$ 41,000.00	\$ 41,000.00	\$ -
Charges for Service	\$ 1,585.00	\$ 8,100.00	\$ 6,515.00	\$ 8,100.00	\$ -
General Government Fees	\$ 1,585.00	\$ 8,100.00	\$ 6,515.00	\$ 8,100.00	\$ -
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ -	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
Other Fines & Forfeitures	\$ -	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
Miscellaneous Revenue	\$ 9,726.45	\$ 92,130.00	\$ 82,403.55	\$ 92,130.00	\$ -
Investment Income	\$ 8,752.64	\$ 60,600.00	\$ 51,847.36	\$ 60,600.00	\$ -
Other Miscellaneous Revenue	\$ 973.81	\$ 31,530.00	\$ 30,556.19	\$ 31,530.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 295,325.16	\$ 4,128,651.00	\$ 3,833,325.84	\$ 4,128,651.00	\$ -

CITY OF PATASKALA, OHIO
 2024 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2024

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	\$ 318,441.49	\$ 1,089,397.09	\$ 4,997,999.91	\$ 3,590,161.33	\$ 4,837,904.00	\$ 160,095.91	\$ -
General Government	\$ 1,928.00	\$ 47,005.75	\$ 182,315.75	\$ 133,382.00	\$ 179,557.00	\$ 2,758.75	\$ -
Salary & Related	\$ -	\$ -	\$ 44,807.00	\$ 44,807.00	\$ 44,807.00	\$ -	\$ -
Contractual Services	\$ 1,928.00	\$ 46,223.60	\$ 108,726.60	\$ 60,575.00	\$ 106,750.00	\$ 1,976.60	\$ -
General Operating	\$ -	\$ 782.15	\$ 28,782.15	\$ 28,000.00	\$ 28,000.00	\$ 782.15	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 2,675.50	\$ 55,854.00	\$ 63,529.50	\$ 5,000.00	\$ 50,000.00	\$ 13,529.50	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 2,675.50	\$ 55,854.00	\$ 63,529.50	\$ 5,000.00	\$ 50,000.00	\$ 13,529.50	\$ -
Police	\$ 299,039.08	\$ 896,376.13	\$ 4,273,818.98	\$ 3,078,403.77	\$ 4,154,146.00	\$ 119,672.98	\$ -
Salary & Related	\$ 276,536.20	\$ 526,482.44	\$ 3,457,480.56	\$ 2,654,461.92	\$ 3,414,860.00	\$ 42,620.56	\$ -
Contractual Services	\$ 4,247.67	\$ 25,107.56	\$ 61,354.23	\$ 31,999.00	\$ 52,625.00	\$ 8,729.23	\$ -
General Operating	\$ 11,049.21	\$ 169,819.75	\$ 384,165.81	\$ 203,296.85	\$ 347,996.00	\$ 36,169.81	\$ -
Capital Outlay	\$ 7,206.00	\$ 174,966.38	\$ 370,818.38	\$ 188,646.00	\$ 338,665.00	\$ 32,153.38	\$ -
Finance	\$ 10,998.66	\$ 55,716.93	\$ 372,677.65	\$ 305,962.06	\$ 355,101.00	\$ 17,576.65	\$ -
Salary & Related	\$ 594.04	\$ 40,186.60	\$ 137,930.77	\$ 97,150.13	\$ 123,045.00	\$ 14,885.77	\$ -
Contractual Services	\$ 868.87	\$ 14,799.54	\$ 22,430.48	\$ 6,762.07	\$ 19,979.00	\$ 2,451.48	\$ -
General Operating	\$ 9,535.75	\$ 730.79	\$ 212,316.40	\$ 202,049.86	\$ 212,077.00	\$ 239.40	\$ -
Parks, Lands & Municipal Facilities	\$ 3,800.25	\$ 34,444.28	\$ 105,658.03	\$ 67,413.50	\$ 99,100.00	\$ 6,558.03	\$ -
Contractual Services	\$ 2,055.50	\$ 19,698.40	\$ 62,367.40	\$ 40,613.50	\$ 61,000.00	\$ 1,367.40	\$ -
General Operating	\$ 1,744.75	\$ 14,745.88	\$ 43,290.63	\$ 26,800.00	\$ 38,100.00	\$ 5,190.63	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 318,441.49	\$ 1,089,397.09	\$ 4,997,999.91	\$ 3,590,161.33	\$ 4,837,904.00	\$ 160,095.91	\$ -

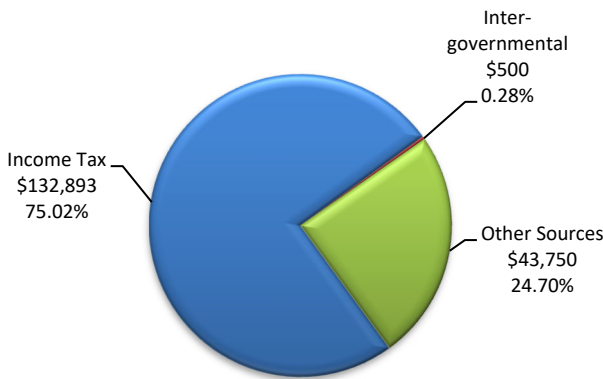


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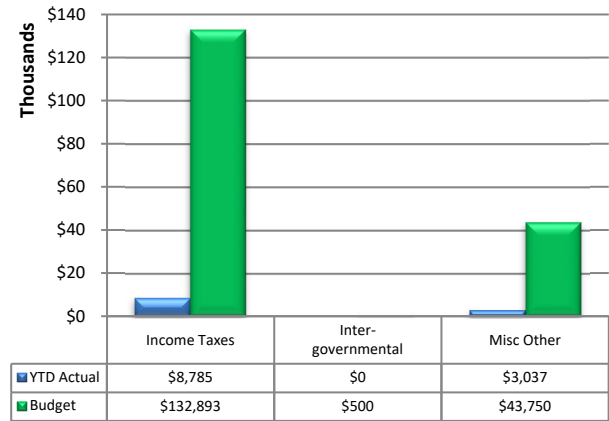
Capital Improvements Fund (301)

Revenue – The Capital Improvements Fund has a 2024 revenue budget of approximately \$177.1 thousand. The fund’s primary revenue sources are income taxes, intergovernmental revenues and other sources. On a year-to-date basis, the Capital Improvements fund has been credited with total revenue of approximately \$11.8 thousand, which represents 6.67% of budget. The one-month total is somewhat lower than budget and is due to below-budget income tax collections. The fund is slated to receive a 1.50% allocation of income tax revenues in 2024, which is unchanged from allocation rate to the fund in 2023.

Capital Improvements Fund Revenue Budget by Source

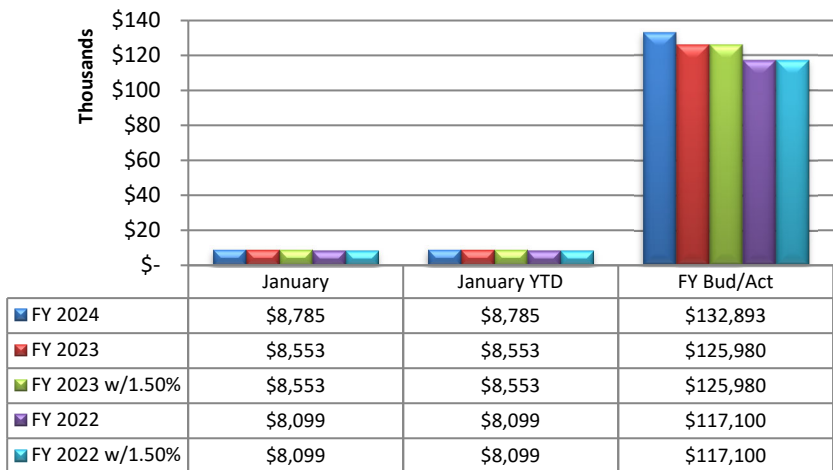


Capital Improvements Fund Revenue Budget vs YTD Actual



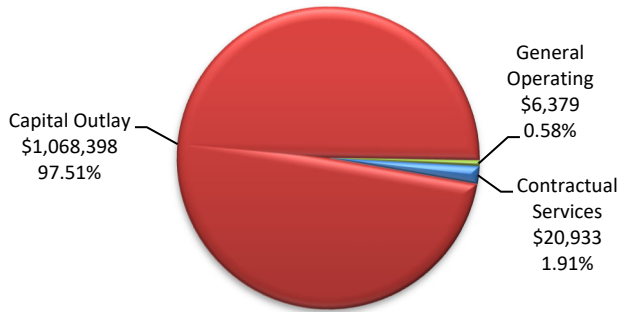
In 2024, income taxes are the primary external revenue source for the Capital Improvements fund representing 75.02% of the fund’s total revenue sources. Income tax collections in January were \$8.8 thousand and represent 6.61% of the 2024 budget. Collections are up by \$0.2 thousand (2.71%) when compared to the same period in 2023. In 2023, the January collections were equal to 6.79% of the full-year collections, and in 2022 the rate was 6.92%. The fund’s 2024 allocation rate of 1.50% is unchanged from the 1.50% allocation rate in 2023. The overall higher level of collections in January resulted in an increase of \$0.2 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Since the allocation has not changed since 2022, there is no difference in the allocations and a comparison would not be relevant.

Income Tax Collections Capital Improvements Fund

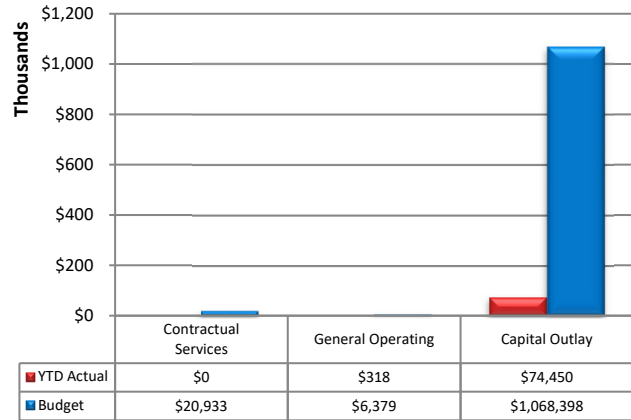


Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2024 of approximately \$1.10 million. Total spending through January 31 was \$74.8 thousand and is equal to 6.82% of the budget. Including encumbrances (e.g., purchase orders) of \$194.9 thousand in the total results in total spending equal to 24.61% of budget. Compared to the same one-month period in 2023 (and excluding transfers), the total is up by \$74.1 thousand and is due to increased spending in the Capital Outlay category.

Capital Fund Budget by Category



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



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2024 budget in this category is \$1.07 million, (97.51% of budget), and provides funding for the construction of a number of infrastructure improvements. Spending through January 31 was \$74.5 thousand and represents 6.97% of the category’s budget. The primary planned expenditures in this category are related to Summit Road/Broad Street improvements, City Hall elevator 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	2024 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Freedom Park perimeter path*	\$35,000	\$35,000	\$0
Town Hall improvements and repairs	40,350	350	40,000
Foundation Park parking lot resurfacing	40,000	20,000	20,000
Summit Road/Broad Street improvements	500,000	0	500,000
Elevator improvements at City Hall	160,000	160,000	0
New shade structures inside pool facility	20,000	0	20,000
Foundation Park maintenance garage improvements*	33,048	33,048	0
Creek Road garage improvements for mechanic	60,000	0	60,000
Other miscellaneous city facility-related improvements	20,000	0	20,000
Other miscellaneous Parks-related improvements	20,000	0	20,000
Municipal Park parking lot replacement	80,000	0	80,000
Split-rail fence replacement program	10,000	10,000	0
Freedom/Citizen’s Park basketball courts	50,000	0	50,000
GRAND TOTAL	\$1,068,398	\$258,398	\$810,000

Contractual services is another major expense category in the general fund. The 2024 budget in this category is \$20.9 thousand (1.91% of budget) and provides for non-employee personal services, principally

engineering and construction inspection services. Spending through January 31 was \$0, but including encumbrances (e.g., purchase orders) of \$10.9 thousand in the total, 52.23% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We monitor this category closely throughout the year to ensure that spending remains within the approved budget. The projects planned in this category for 2024 include the following:

Project Name	2024 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Citywide street lighting	\$10,000	\$0	\$10,000
City Hall 2 nd floor carpet replacement*	933	933	0
Parks-related engineering services*	10,000	10,000	0
GRAND TOTAL	\$20,933	\$10,933	\$10,000

General Operating is the other expense category in the Capital Improvements fund. The 2024 budget in this category is \$6.4 thousand (0.58% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through January 31 was \$0.3 and represents 4.98% of the category’s budget. Spending planned in this category in 2024 is for the payment of income tax collection fees and taxpayer refunds to RITA.

Project Name	2024 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Income tax collection fees and taxpayer refunds	\$6,379	\$318	\$6,061
GRAND TOTAL	\$6,379	\$318	\$6,061

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

The 2024 budget projects a year-end fund balance of \$536.7 thousand, which would equate to a reserve ratio equal to 48.98% of expenditures. In contrast, FY 2023 ended the year with an unencumbered fund balance of \$1.36 million which is down by \$148.8 thousand (9.89%) from FY 2022. This balance equates to a reserve ratio equal to 67.22% of expenditures which is outstanding and provides the ability for the city to fund future projects (e.g., Parks, Streets, etc.). The lower ratio at year-end 2024 is the result of increased spending planned from this fund during the year and the lower starting carryover fund balance (\$1.45 million in 2024 versus \$1.71 million in 2023). The fund ended 2022 with an unencumbered balance of \$1.73 million, which was up by \$71.0 thousand (429%) from FY 2021.

CITY OF PATASKALA, OHIO
JANUARY 2024 YTD ANALYSIS - Capital Improvements Fund (301)

	YTD 2024	2024 Budget	YTD Uncollected Balance	% Collected	YTD 2023	2023 Budget	YTD Uncollected Balance	% Collected	YTD 2024 H/(L) YTD 2023	% H/(L)	
Beginning Fund Balance	\$ 1,455,299	\$ 1,455,299			\$ 1,708,118	\$ 1,708,118					
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	8,785	132,893	124,108	6.61%	8,553	120,091	111,538	7.12%	232	2.71%
	Total Taxes	\$ 8,785	\$ 132,893	\$ 124,108	6.61%	\$ 8,553	\$ 120,091	\$ 111,538	7.12%	\$ 232	2.71%
Intergovernmental	State-Shared Revenues	\$ -	\$ 500	\$ 500	0.00%	\$ -	\$ 500	\$ 500	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ 500	\$ 500	0.00%	\$ -	\$ 500	\$ 500	0.00%	\$ -	0.00%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 3,037	\$ 23,750	\$ 20,713	12.79%	\$ 3,017	\$ 10,830	\$ 7,813	27.85%	\$ 21	0.68%
	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	-	20,000	20,000	0.00%	-	20,000	20,000	0.00%	-	0.00%
	Total Other Sources	\$ 3,037	\$ 43,750	\$ 40,713	6.94%	\$ 3,017	\$ 30,830	\$ 27,813	9.78%	\$ 21	0.68%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 11,822	\$ 177,143	\$ 165,321	6.67%	\$ 11,569	\$ 151,421	\$ 139,852	7.64%	\$ 253	2.18%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 11,822	\$ 177,143	\$ 165,321	6.67%	\$ 11,569	\$ 151,421	\$ 139,852	7.64%	\$ 253	2.18%

	YTD 2024	2024 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2023	YTD 2024 H/(L) YTD 2023	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	
Contractual Services	-	20,933	20,933	-100.00%	10,933	10,000	47.77%	-	-	0.00%	
General Operating	318	6,379	6,061	95.02%	-	6,061	95.02%	344	(26)	-7.62%	
Capital Outlay	74,450	1,068,398	993,948	93.03%	183,948	810,000	75.81%	337	74,113	21983.47%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
	Grand Total Expenditures	\$ 74,768	\$ 1,095,709	\$ 1,020,942	93.18%	\$ 194,880	\$ 826,061	75.39%	\$ 681	\$ 74,087	10880.70%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 74,768	\$ 1,095,709	\$ 1,020,942	93.18%	\$ 194,880	\$ 826,061	75.39%	\$ 681	\$ 74,087	10880.70%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,392,354	\$ 536,733	48.98%	\$ 1,197,473			\$ 1,719,006	\$ (326,653)	-19.00%	

CITY OF PATASKALA, OHIO
 2024 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (301)
 THROUGH JANUARY 31, 2024

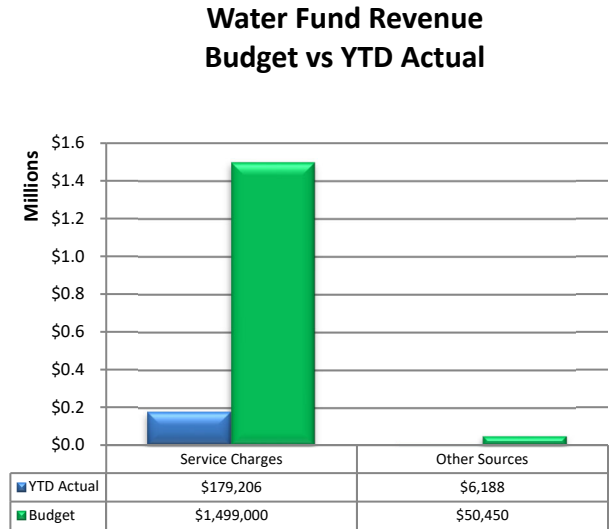
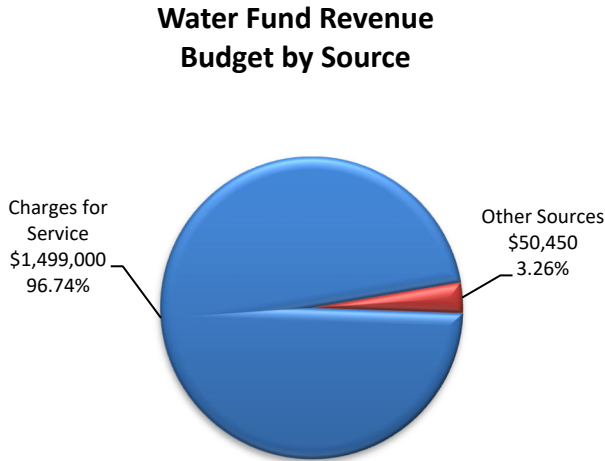
Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	\$ 11,821.93	\$ 177,143.00	\$ 165,321.07	\$ 177,143.00	\$ -
Taxes	\$ 8,784.82	\$ 132,893.00	\$ 124,108.18	\$ 132,893.00	\$ -
Income Taxes	\$ 8,784.82	\$ 132,893.00	\$ 124,108.18	\$ 132,893.00	\$ -
Intergovernmental	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 3,037.11	\$ 43,750.00	\$ 40,712.89	\$ 43,750.00	\$ -
Investment Income	\$ 3,037.11	\$ 23,750.00	\$ 20,712.89	\$ 23,750.00	\$ -
Other Miscellaneous Revenue	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 11,821.93	\$ 177,143.00	\$ 165,321.07	\$ 177,143.00	\$ -

CITY OF PATASKALA, OHIO
 2024 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2024

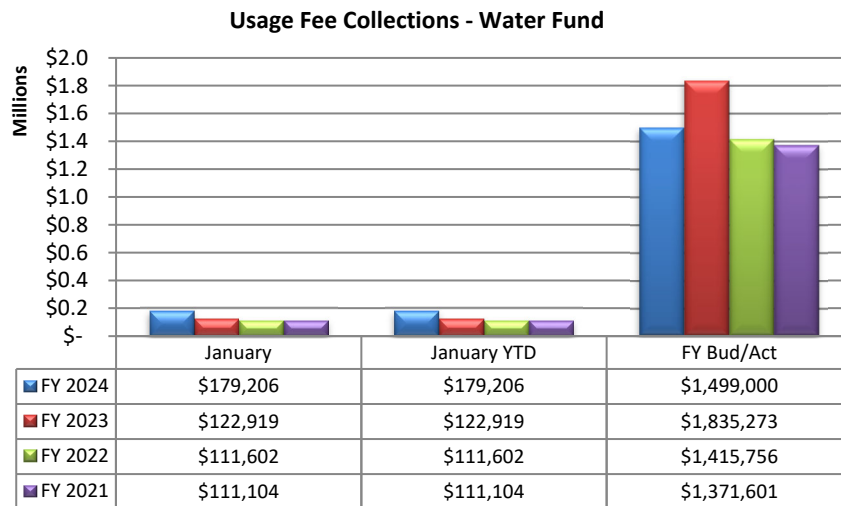
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	\$ 74,767.57	\$ 194,880.38	\$ 1,095,709.38	\$ 826,061.43	\$ 996,379.00	\$ 99,330.38	\$ -
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Service	\$ -	\$ -	\$ 510,000.00	\$ 510,000.00	\$ 510,000.00	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ -	\$ -
Finance	\$ 317.57	\$ -	\$ 6,379.00	\$ 6,061.43	\$ 6,379.00	\$ -	\$ -
General Operating	\$ 317.57	\$ -	\$ 6,379.00	\$ 6,061.43	\$ 6,379.00	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 74,450.00	\$ 194,880.38	\$ 579,330.38	\$ 310,000.00	\$ 480,000.00	\$ 99,330.38	\$ -
Contractual Services	\$ -	\$ 10,932.60	\$ 10,932.60	\$ -	\$ -	\$ 10,932.60	\$ -
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 74,450.00	\$ 183,947.78	\$ 568,397.78	\$ 310,000.00	\$ 480,000.00	\$ 88,397.78	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 74,767.57	\$ 194,880.38	\$ 1,095,709.38	\$ 826,061.43	\$ 996,379.00	\$ 99,330.38	\$ -

Water Operations Fund (601)

Revenue – The Water Operations fund’s primary revenue sources are charges for service and other sources, and it has a 2024 revenue budget of approximately \$1.55 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$185.4 thousand, which represents 11.97% of budget. The total revenue amount is up by \$58.5 thousand (46.14%) when compared to the same one-month period in 2023.



Charges for service represent the primary revenue category in this fund and are generated by water customer billings. Year to-date revenues credited to the fund are \$179.2 thousand, or 11.96% of budget.



In comparison, collections for the same one-month period in 2023 were \$122.9 and were about 6.70% of full-year collections. The 2024 collections amount to date represents an increase of \$56.3 thousand (45.79%) in 2024 over collections in 2023.

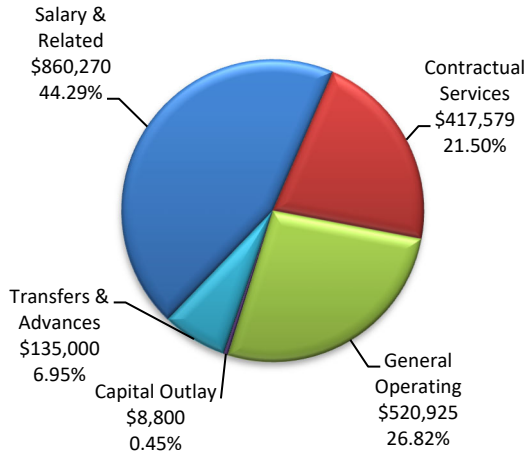
The other category, Other Sources has a 2024 budget of \$50.5 thousand, or 3.26% of the fund’s budget. These revenues vary widely in nature and are

relatively insignificant to the total. To date, the city has received \$6.2 thousand (12.27% of budget) and accounts for investment income, as well as any other miscellaneous non-usage related fees and charges.

Expenditures – The Water Operations fund has a total appropriated expenditure budget for 2024 of approximately \$1.94 million. Total spending through January 31 was approximately \$115.7 thousand, or 5.95% of budget. Including encumbrances (e.g., purchase orders) of \$801.8 thousand in the total results in total committed spending equal to 50.76% of budget. Compared to the same one-month period in 2023

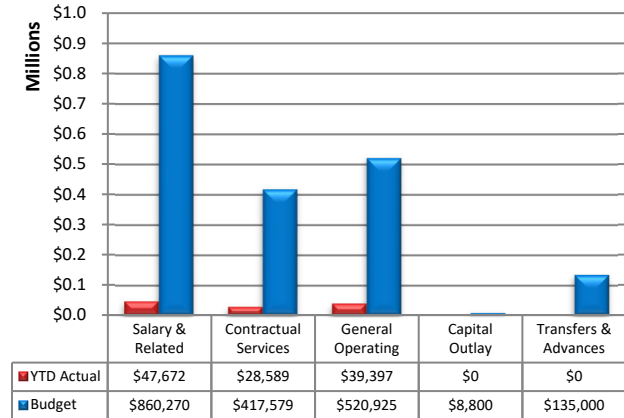
(and excluding transfers), the total is up by \$27.6 thousand (31.29%) and is due primarily to increased spending in the Contractual Services and General Operating budget categories.

Water Fund Expense Budget by Category



Water Fund Spending Budget vs YTD Actual

(excludes encumbrances)



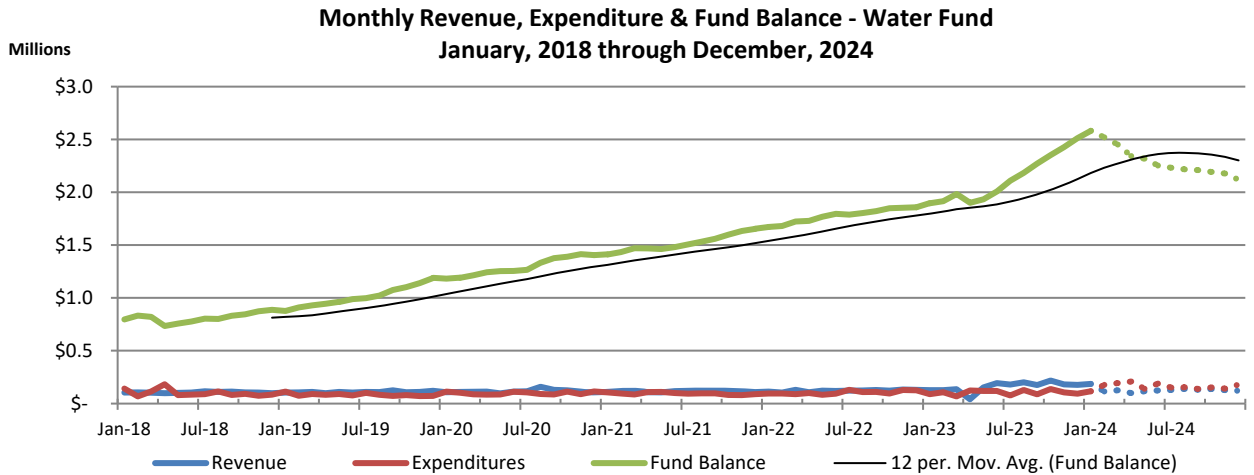
Salaries, wages and other employee-related costs represent the largest expense category with a 2024 budget of \$860.3 thousand, or 44.29% of the fund’s budget. Spending through January 31 (excluding encumbrances) was \$47.7 thousand and is equal to 5.54% of budget. The positive budget variance (\$24.0 thousand below budget) is the result of there being open positions and reduced funding of employee HRA accounts in 2024. Spending in this category is up by \$3.8 thousand (8.62%) from the level in 2023 and is the result of increased wage rates/steps and employee HRA funding in 2024.

General operating expenses represent the other major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2024 budget of \$520.9 thousand, or 26.82% of the fund budget. Spending through January 31 was \$39.4 thousand, or 7.56% of budget. Including encumbrances of \$384.3 thousand in the calculation results in a total spending commitment of \$423.7 thousand, or 81.33% of budget. Many of these 2024 purchase orders encumber full-year spending and had the effect of overstating the impact of the encumbrances during the year. Spending in this category is up by \$11.4 thousand (40.65%) when compared to the same one-month period in 2023 and is due to increased miscellaneous expenses (up \$5.3 thousand), increased utility costs (up \$0.2 thousand) and increased spending on supplies/materials (up \$6.6 thousand); partially offset by reduced spending on equipment and maintenance (down \$0.8 thousand).

The approved 2024 budget in the Water Operations fund provides for an interfund transfer of \$135.0 thousand to the Water Debt Service (604) fund to assist in meeting the department’s debt service financial obligations. The last time this was required was in 2018. Prior to that, the operating budgets did not provide for any interfund transfers during the previous two years (2016 and 2017).

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

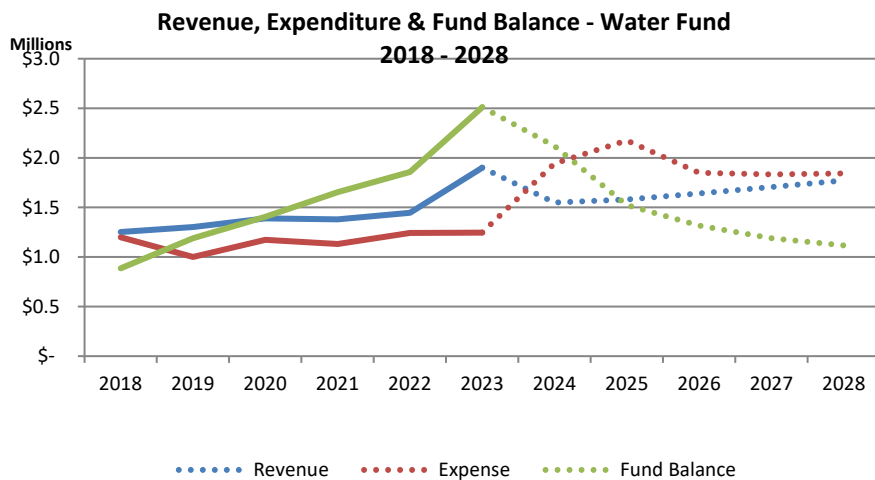
The chart below plots revenue, expenditures and fund balance since January 2018. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart.



The FY 2024 budget projects a year-end fund balance of \$2.12 million, which would equate to a reserve ratio equal to 109.10% of expenditures. In contrast, the fund ended FY 2023 with an unencumbered fund balance of \$2.34 million, which was \$568.9 thousand higher than year projected and would equate to a reserve ratio equal to 165.61% of expenditures/encumbrances. The fund ended 2022 with an unencumbered fund balance of \$1.73 million, which was \$184.8 thousand (11.99%) higher than year-end 2021 and was equal to 125.4% of FY 2022 spending.

As you can see from the chart below, the balance in the Water Utility fund has been fluctuating between \$886.8 thousand and \$2.51 million. The trend line illustrates that the overall trend, however, is that the fund balance is a steady increase in fund balance over the 5-year period. The April 2018 spike in spending is the result of transfers to the water debt service (604) fund. Except for that anomaly, revenues have generally been in excess of expenditures resulting in the trend line to be positively sloped.

During 2021, the year-end balance in the fund increased to approximately \$1.65 million, and it increased to \$1.86 million at year-end 2022. In 2023 the fund balance increased to \$2.51 million. From 2024 through 2028, however, the fund balance is expected to decline to \$1.12 million (60.59% carryover ratio) at the end of FY 2028 (see chart at right). This chart has been updated with the approved 2024 budget data through 2028.



CITY OF PATASKALA, OHIO
JANUARY 2024 YTD ANALYSIS - Water Fund (601)

	YTD 2024	2024 Budget	YTD Uncollected Balance	% Collected	YTD 2023	2023 Budget	YTD Uncollected Balance	% Collected	YTD 2024 H/(L) YTD 2023	% H/(L)	
Beginning Fund Balance	\$ 2,512,475	\$ 2,512,475			\$ 1,858,286	\$ 1,858,286					
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental	State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	179,206	1,499,000	1,319,794	11.96%	122,919	1,402,821	1,279,902	8.76%	56,286	45.79%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 179,206	\$ 1,499,000	\$ 1,319,794	11.96%	\$ 122,919	\$ 1,402,821	\$ 1,279,902	8.76%	\$ 56,286	45.79%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 6,119	\$ 45,450	\$ 39,331	13.46%	\$ 3,861	\$ 7,660	\$ 3,799	50.40%	\$ 2,258	58.49%
	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	69	5,000	4,931	1.38%	78	5,000	4,922	1.56%	(9)	-11.69%
	Total Other Sources	\$ 6,188	\$ 50,450	\$ 44,262	12.27%	\$ 3,939	\$ 12,660	\$ 8,721	31.11%	\$ 2,249	57.10%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 185,393	\$ 1,549,450	\$ 1,364,057	11.97%	\$ 126,858	\$ 1,415,481	\$ 1,288,623	8.96%	\$ 58,535	46.14%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 185,393	\$ 1,549,450	\$ 1,364,057	11.97%	\$ 126,858	\$ 1,415,481	\$ 1,288,623	8.96%	\$ 58,535	46.14%

	YTD 2024	2024 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2023	YTD 2024 H/(L) YTD 2023	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ 47,672	\$ 860,270	\$ 812,598	94.46%	\$ 159,670	\$ 652,929	75.90%	\$ 43,887	\$ 3,785	8.62%	
Contractual Services	28,589	417,579	388,990	93.15%	254,086	134,904	32.31%	16,195	12,394	76.53%	
General Operating	39,397	520,925	481,529	92.44%	384,281	97,248	18.67%	28,010	11,387	40.65%	
Capital Outlay	-	8,800	8,800	-100.00%	3,800	5,000	56.82%	-	-	0.00%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	-	135,000	135,000	-100.00%	-	135,000	100.00%	-	-	0.00%	
	Grand Total Expenditures	\$ 115,657	\$ 1,942,574	\$ 1,826,917	94.05%	\$ 801,836	\$ 1,025,081	52.77%	\$ 88,092	\$ 27,565	31.29%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ (135,000)	\$ 135,000	-100.00%	\$ -	\$ 135,000	-100.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ (135,000)	\$ (135,000)	-100.00%	\$ -	\$ 135,000	100.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 115,657	\$ 1,807,574	\$ 1,691,917	93.60%	\$ 801,836	\$ 890,081	49.24%	\$ 88,092	\$ 27,565	31.29%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 2,582,211	\$ 2,119,351		\$ 1,780,375			\$ 1,897,052	\$ 685,159	36.12%	
			109.10%								

CITY OF PATASKALA, OHIO
 2024 REVENUE BUDGET ANALYSIS - Water Operations Fund (601)
 THROUGH JANUARY 31, 2024

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	\$ 185,393.29	\$ 1,549,450.00	\$ 1,364,056.71	\$ 1,549,450.00	\$ -
Charges for Service	\$ 179,205.53	\$ 1,499,000.00	\$ 1,319,794.47	\$ 1,499,000.00	\$ -
Utility	\$ 179,205.53	\$ 1,499,000.00	\$ 1,319,794.47	\$ 1,499,000.00	\$ -
Miscellaneous Revenue	\$ 6,187.76	\$ 50,450.00	\$ 44,262.24	\$ 50,450.00	\$ -
Investment Income	\$ 6,118.76	\$ 45,450.00	\$ 39,331.24	\$ 45,450.00	\$ -
Other Miscellaneous Revenue	\$ 69.00	\$ 5,000.00	\$ 4,931.00	\$ 5,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 185,393.29	\$ 1,549,450.00	\$ 1,364,056.71	\$ 1,549,450.00	\$ -

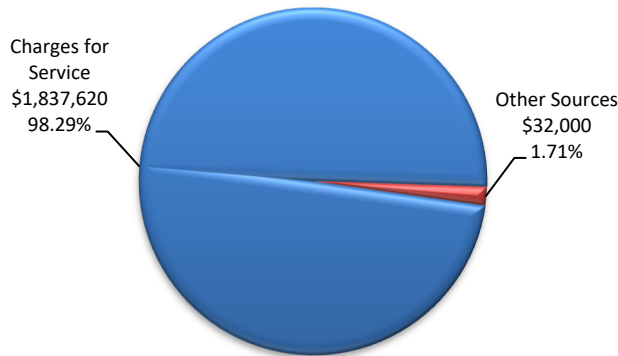
CITY OF PATASKALA, OHIO
2024 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH JANUARY 31, 2024

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	\$ 115,657.24	\$ 801,836.15	\$ 1,942,573.97	\$ 1,025,080.58	\$ 1,780,437.00	\$ 162,136.97	\$ -
General Government	\$ 18,194.83	\$ 89,445.57	\$ 320,515.31	\$ 212,874.91	\$ 295,961.00	\$ 24,554.31	\$ -
Salary & Related	\$ 10,815.50	\$ 27,472.12	\$ 170,779.53	\$ 132,491.91	\$ 168,778.00	\$ 2,001.53	\$ -
Contractual Services	\$ 7,379.33	\$ 61,653.45	\$ 139,415.78	\$ 70,383.00	\$ 117,183.00	\$ 22,232.78	\$ -
General Operating	\$ -	\$ 320.00	\$ 10,320.00	\$ 10,000.00	\$ 10,000.00	\$ 320.00	\$ -
Court & Legal	\$ 3,367.75	\$ 37,186.71	\$ 55,554.46	\$ 15,000.00	\$ 50,000.00	\$ 5,554.46	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 3,367.75	\$ 37,186.71	\$ 55,554.46	\$ 15,000.00	\$ 50,000.00	\$ 5,554.46	\$ -
Finance	\$ 3,469.15	\$ 39,003.12	\$ 116,306.53	\$ 73,834.26	\$ 105,537.00	\$ 10,769.53	\$ -
Salary & Related	\$ 2,591.68	\$ 25,867.72	\$ 95,259.58	\$ 66,800.18	\$ 87,581.00	\$ 7,678.58	\$ -
Contractual Services	\$ 868.86	\$ 12,404.61	\$ 18,119.55	\$ 4,846.08	\$ 15,268.00	\$ 2,851.55	\$ -
General Operating	\$ 8.61	\$ 730.79	\$ 2,927.40	\$ 2,188.00	\$ 2,688.00	\$ 239.40	\$ -
Water Utility	\$ 90,625.51	\$ 636,200.75	\$ 1,315,197.67	\$ 588,371.41	\$ 1,193,939.00	\$ 121,258.67	\$ -
Salary & Related	\$ 34,264.36	\$ 106,330.02	\$ 594,230.82	\$ 453,636.44	\$ 571,659.00	\$ 22,571.82	\$ -
Contractual Services	\$ 16,973.00	\$ 142,840.76	\$ 204,488.76	\$ 44,675.00	\$ 167,650.00	\$ 36,838.76	\$ -
General Operating	\$ 39,388.15	\$ 383,229.97	\$ 507,678.09	\$ 85,059.97	\$ 449,630.00	\$ 58,048.09	\$ -
Capital Outlay	\$ -	\$ 3,800.00	\$ 8,800.00	\$ 5,000.00	\$ 5,000.00	\$ 3,800.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ 135,000.00	\$ 135,000.00	\$ 135,000.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 135,000.00	\$ 135,000.00	\$ 135,000.00	\$ -	\$ -
Grand Total	\$ 115,657.24	\$ 801,836.15	\$ 1,942,573.97	\$ 1,025,080.58	\$ 1,780,437.00	\$ 162,136.97	\$ -

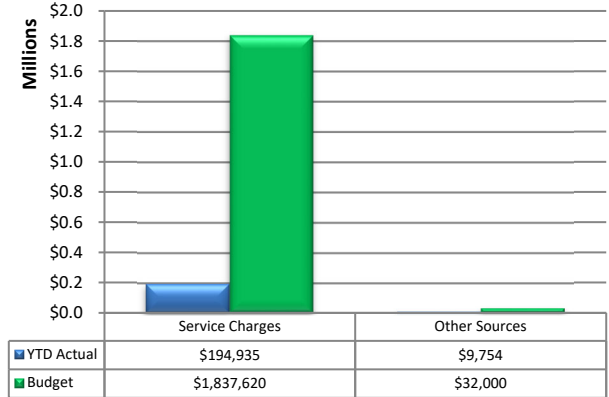
Sewer Operations Fund (651)

Revenue – The Sewer Operations fund’s primary revenue sources are charges for service and other sources, and the fund has a 2024 revenue budget of approximately \$1.87 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$204.7 thousand, which represents 10.95%

Sewer Fund Revenue Budget by Source

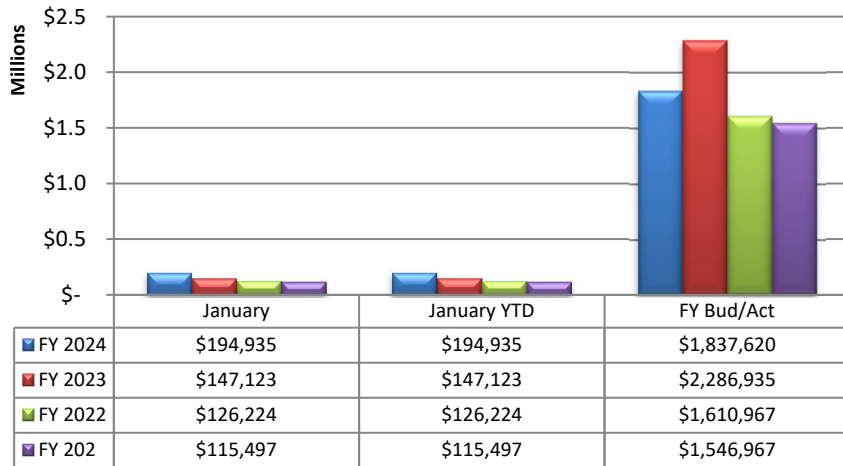


Sewer Fund Revenue Budget vs YTD Actual



of budget. The total is up by \$50.7 thousand (32.91%) from the same one-month period in 2023. Charges for service represent the primary revenue category in this fund and have a 2024 budget of approximately \$1.84 million (98.29% of budget). Year to-date revenues credited to the fund are approximately \$194.9 thousand, or 10.61% of budget. In comparison, collections for the same one-month period in 2023 were \$147.1 thousand, an increase of \$47.8 thousand (32.50%) in 2024 over 2023 collections.

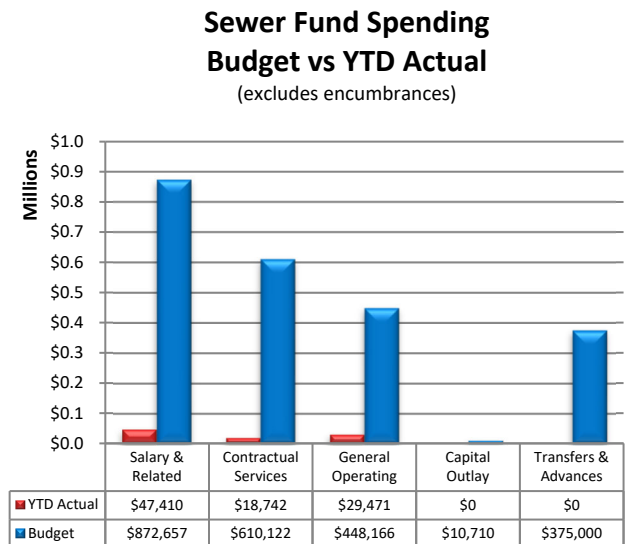
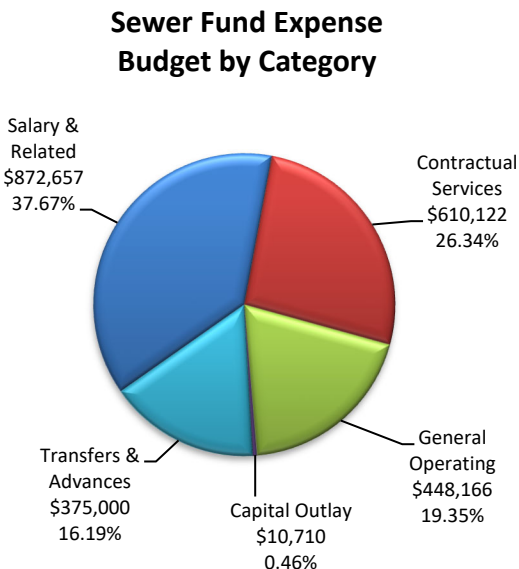
Usage Fee Collections - Sewer Fund



The other revenue category, Other Sources, has a 2024 budget of \$32.0 thousand. These revenues can vary widely and are not material to the total. To date, the city received \$9.8 thousand, which is \$2.9 thousand (41.61%) higher than FY 2023. The revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges.

Expenditures – The Sewer Operations fund has a total appropriated expenditure budget for 2024 of approximately \$2.32 million. Total spending through January 31 was approximately \$95.6 thousand, or 4.13% of budget. Excluding interfund transfers from the calculation results in spending equal to 4.92% of budget. Including encumbrances (e.g., purchase orders) of \$726.0 thousand in the total results in total

committed spending equal to 42.32% of budget. Compared to the same one-month period in 2023 (and excluding transfers), the total is up by \$6.0 thousand (6.70%) and is due primarily to increased spending in the Salary & Related and General Operating budget categories; partially offset by reduced spending in the Contractual Services and Capital Outlay budget categories.



For 2023, the largest expense budget category for the Sewer fund is salaries, wages and other employee-related costs with a budget of \$872.7 thousand, or 37.67% of the total fund budget. Spending through January 31 (excluding encumbrances) was \$47.4 thousand, or 5.43% of the budget. The positive budget variance (\$25.3 thousand below budget) is primarily the result of there being open positions and reduced employee HRA account funding. Spending in this category is up by \$3.8 thousand (8.69%) from the level in 2023 and is the result of increased wage rates/steps and employee HRA funding in 2024.

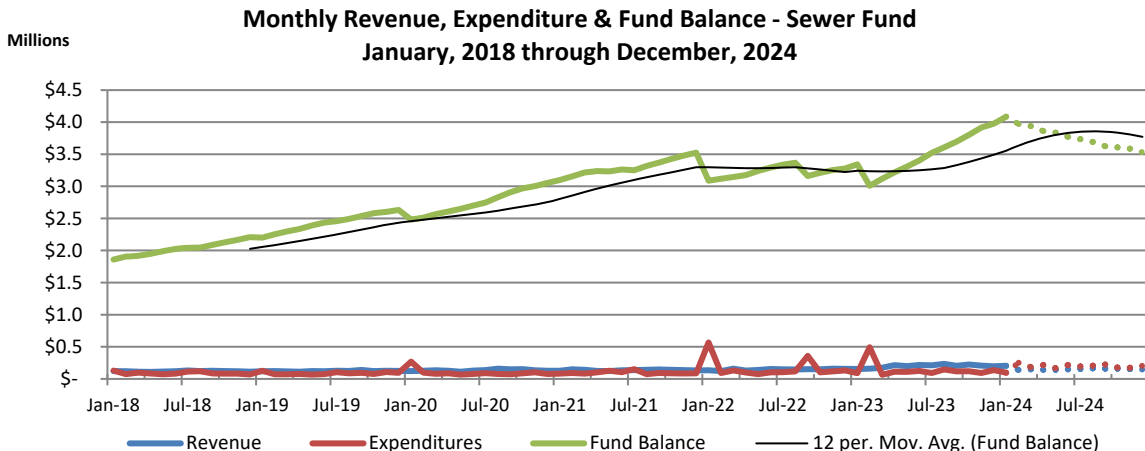
Contractual services is the next major expense category in the Sewer fund. The 2024 budget in this category is \$610.1 thousand (26.34% of budget) and provides for non-employee personal services. Spending through January 31 was \$18.7 thousand (3.07% of budget). Including encumbrances (e.g. purchase orders) in the total, results in a finding that 59.17% 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 2023 to ensure that spending remained within the approved budget and will continue to do so in 2024.

General operating expenditures represent another major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2024 budget of \$448.2 thousand, or 19.35% of the fund budget. Spending through January 31 was \$29.5 thousand, or 6.58% of budget. Including encumbrances (e.g., purchase orders) of \$215.5 thousand in the total results in a spending ratio of 54.65% of budget. Many of these 2024 purchase orders encumber full-year spending and had the effect of overstating the impact of the encumbrances during the year. Compared to the same one-month period in 2023, spending in this category is up by \$8.4 thousand, or 39.57%.

The approved 2024 budget includes total interfund transfers of \$375.0 thousand which are being transferred to the Sewer Debt Service (654) fund to meet the department’s obligations on the system’s

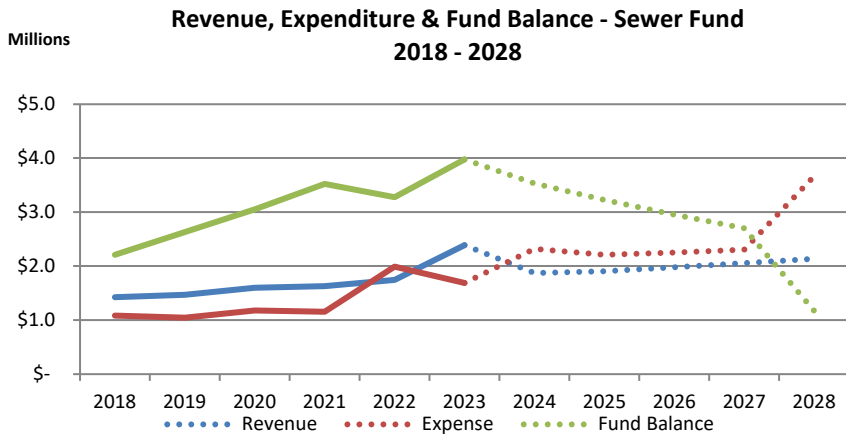
portion of the outstanding utility-related debt. This was a significant change as there weren't any interfund transfers in 2016 through 2019 for debt service funding support. This transfer will be made during the month of February.

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 2018. 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 FY 2024 budget projects a year-end fund balance of \$3.53 million, which equates to a reserve ratio equal to 152.37% of expenditures. In contrast, the fund ended FY 2023 with an unencumbered fund balance of \$3.81 million, which was up by \$709.7 thousand (22.91%) from December 2022 and equates to a reserve ratio equal to 205% of expenditures. The fund ended 2022 with an unencumbered fund balance of \$3.10 million, which was down by \$426.2 thousand (12.09%) from FY 2021 and was equal to 142.68% of FY 2022 spending (including carry over encumbrances).



As you can see from the chart above, the balance in the Sewer Operations fund increased consistently from 2018 through 2023 (with the exception of 2022 that experienced a slight decline). Revenues have tracked fairly closely to, or exceeded, revenues over the years covered by the graph, resulting in an upward sloping fund balance.

Based upon current estimates of revenues and expenditures, the current projections call for the fund balance to decline annually 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 2028 with a fund balance of \$1.17 million, or a ratio of 31.98%. This chart has been updated with the approved 2024 budget data through 2028.

CITY OF PATASKALA, OHIO
JANUARY 2024 YTD ANALYSIS - Sewer Fund (651)

		YTD 2024	2024 Budget	YTD Uncollected Balance	% Collected	YTD 2023	2023 Budget	YTD Uncollected Balance	% Collected	YTD 2024 H/(L) YTD 2023	% H/(L)
Beginning Fund Balance		\$ 3,976,811	\$ 3,976,811			\$ 3,277,915	\$ 3,277,915				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental	State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	194,935	1,837,620	1,642,685	10.61%	147,123	1,701,080	1,553,957	8.65%	47,812	32.50%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 194,935	\$ 1,837,620	\$ 1,642,685	10.61%	\$ 147,123	\$ 1,701,080	\$ 1,553,957	8.65%	\$ 47,812	32.50%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 9,685	\$ 30,000	\$ 20,315	32.28%	\$ 6,810	\$ -	\$ (6,810)	100.00%	\$ 2,875	42.22%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	69	2,000	1,931	3.45%	78	-	(78)	100.00%	(9)	-11.67%
	Total Other Sources	\$ 9,754	\$ 32,000	\$ 22,246	30.48%	\$ 6,888	\$ -	\$ (6,888)	100.00%	\$ 2,866	41.61%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 204,689	\$ 1,869,620	\$ 1,664,931	10.95%	\$ 154,011	\$ 1,701,080	\$ 1,547,069	9.05%	\$ 50,678	32.91%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 204,689	\$ 1,869,620	\$ 1,664,931	10.95%	\$ 154,011	\$ 1,701,080	\$ 1,547,069	9.05%	\$ 50,678	32.91%

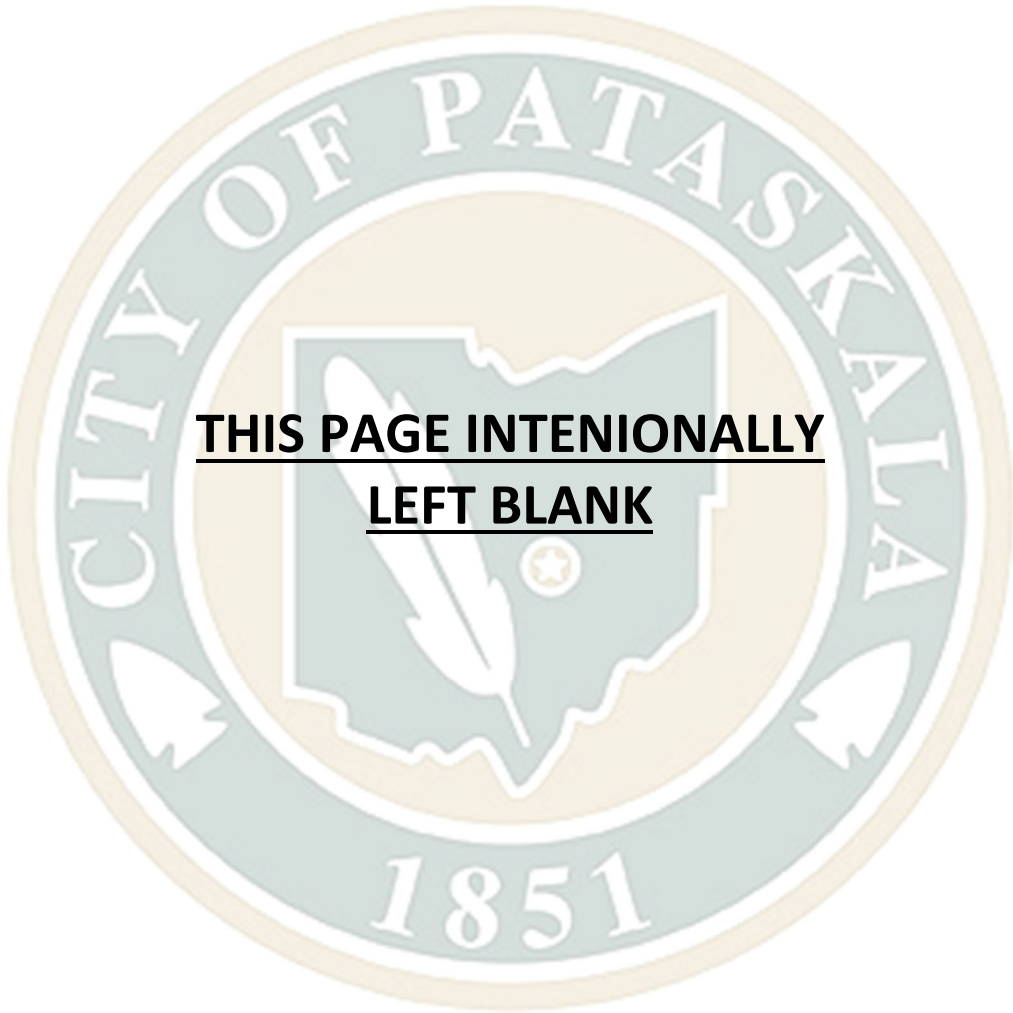
		YTD 2024	2024 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2023	YTD 2024 H/(L) YTD 2023	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 47,410	\$ 872,657	\$ 825,248	94.57%	\$ 164,583	\$ 660,664	75.71%	\$ 43,619	\$ 3,790	8.69%
	Contractual Services	18,742	610,122	591,380	96.93%	342,259	249,121	40.83%	21,740	(2,998)	-13.79%
	General Operating	29,471	448,166	418,695	93.42%	215,472	203,223	45.35%	21,115	8,355	39.57%
	Capital Outlay	-	10,710	10,710	-100.00%	3,710	7,000	65.36%	3,140	(3,140)	-100.00%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	375,000	375,000	-100.00%	-	375,000	100.00%	-	-	0.00%
	Grand Total Expenditures	\$ 95,622	\$ 2,316,655	\$ 2,221,033	95.87%	\$ 726,024	\$ 1,495,008	64.53%	\$ 89,614	\$ 6,008	6.70%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ (375,000)	\$ 375,000	-100.00%	\$ -	\$ 375,000	-100.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ (375,000)	\$ (375,000)	-100.00%	\$ -	\$ 375,000	100.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 95,622	\$ 1,941,655	\$ 1,846,033	95.08%	\$ 726,024	\$ 1,120,008	57.68%	\$ 89,614	\$ 6,008	6.70%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 4,085,877	\$ 3,529,776			\$ 3,359,853			\$ 3,342,312	\$ 743,566	22.25%
			152.37%								

CITY OF PATASKALA, OHIO
 2024 REVENUE BUDGET ANALYSIS - Sewer Operations Fund (651)
 THROUGH JANUARY 31, 2024

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	\$ 204,689.29	\$ 1,869,620.00	\$ 1,664,930.71	\$ 1,869,620.00	\$ -
Charges for Service	\$ 194,935.34	\$ 1,837,620.00	\$ 1,642,684.66	\$ 1,837,620.00	\$ -
Utility	\$ 194,935.34	\$ 1,837,620.00	\$ 1,642,684.66	\$ 1,837,620.00	\$ -
Miscellaneous Revenue	\$ 9,753.95	\$ 32,000.00	\$ 22,246.05	\$ 32,000.00	\$ -
Investment Income	\$ 9,684.95	\$ 30,000.00	\$ 20,315.05	\$ 30,000.00	\$ -
Other Miscellaneous Revenue	\$ 69.00	\$ 2,000.00	\$ 1,931.00	\$ 2,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 204,689.29	\$ 1,869,620.00	\$ 1,664,930.71	\$ 1,869,620.00	\$ -

CITY OF PATASKALA, OHIO
 2024 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JANUARY 31, 2024

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	\$ 95,622.36	\$ 726,024.30	\$ 2,316,655.00	\$ 1,495,008.34	\$ 2,158,815.00	\$ 157,840.00	\$ -
General Government	\$ 20,369.77	\$ 73,598.45	\$ 330,343.20	\$ 236,374.98	\$ 313,461.00	\$ 16,882.20	\$ -
Salary & Related	\$ 10,815.43	\$ 27,472.12	\$ 170,779.53	\$ 132,491.98	\$ 168,778.00	\$ 2,001.53	\$ -
Contractual Services	\$ 9,554.34	\$ 45,806.33	\$ 146,743.67	\$ 91,383.00	\$ 132,183.00	\$ 14,560.67	\$ -
General Operating	\$ -	\$ 320.00	\$ 12,820.00	\$ 12,500.00	\$ 12,500.00	\$ 320.00	\$ -
Court & Legal	\$ 3,367.75	\$ 37,186.70	\$ 55,554.45	\$ 15,000.00	\$ 50,000.00	\$ 5,554.45	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 3,367.75	\$ 37,186.70	\$ 55,554.45	\$ 15,000.00	\$ 50,000.00	\$ 5,554.45	\$ -
Finance	\$ 3,469.29	\$ 40,982.16	\$ 118,752.57	\$ 74,301.12	\$ 107,982.00	\$ 10,770.57	\$ -
Salary & Related	\$ 2,591.80	\$ 26,592.72	\$ 95,259.58	\$ 66,075.06	\$ 87,581.00	\$ 7,678.58	\$ -
Contractual Services	\$ 868.87	\$ 13,657.65	\$ 20,564.58	\$ 6,038.06	\$ 17,713.00	\$ 2,851.58	\$ -
General Operating	\$ 8.62	\$ 731.79	\$ 2,928.41	\$ 2,188.00	\$ 2,688.00	\$ 240.41	\$ -
Sewer Utility	\$ 68,415.55	\$ 574,256.99	\$ 1,437,004.78	\$ 794,332.24	\$ 1,312,372.00	\$ 124,632.78	\$ -
Salary & Related	\$ 34,002.30	\$ 110,518.58	\$ 606,618.16	\$ 462,097.28	\$ 576,722.00	\$ 29,896.16	\$ -
Contractual Services	\$ 4,951.20	\$ 245,607.87	\$ 387,259.07	\$ 136,700.00	\$ 333,150.00	\$ 54,109.07	\$ -
General Operating	\$ 29,462.05	\$ 214,420.54	\$ 432,417.55	\$ 188,534.96	\$ 395,500.00	\$ 36,917.55	\$ -
Capital Outlay	\$ -	\$ 3,710.00	\$ 10,710.00	\$ 7,000.00	\$ 7,000.00	\$ 3,710.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ 375,000.00	\$ 375,000.00	\$ 375,000.00	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 375,000.00	\$ 375,000.00	\$ 375,000.00	\$ -	\$ -
Grand Total	\$ 95,622.36	\$ 726,024.30	\$ 2,316,655.00	\$ 1,495,008.34	\$ 2,158,815.00	\$ 157,840.00	\$ -



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**CITY OF PATASKALA, OHIO
SUMMARY OF INVESTMENTS
AS OF JANUARY 31, 2024**

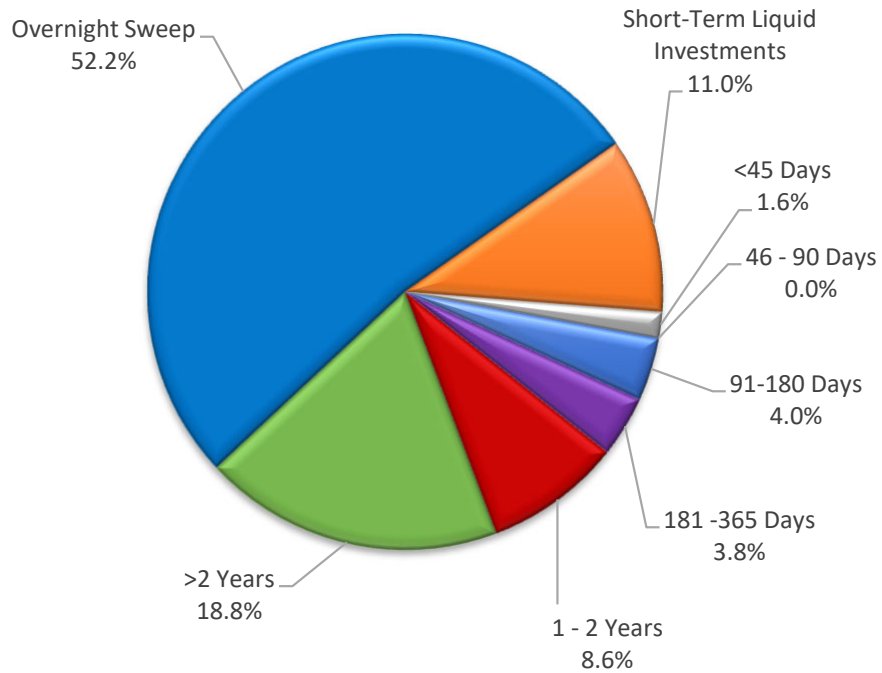
Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
Certificates of Deposit				
Bank CD	\$ 10,505,593.05	\$ 10,884,999.76	\$ (379,406.71)	1.948%
Non-Bank CD	830,475.37	849,595.57	(19,120.20)	2.496%
Total Certificates of Deposit	\$ 11,336,068.42	\$ 11,734,595.33	\$ (398,526.91)	1.988%
U.S. Government				
Treasury Bill	-	-	-	0.000%
Treasury Note	-	-	-	0.000%
Total US Government	\$ -	\$ -	\$ -	0.000%
Government Sponsored Enterprise (GSE) Securities				
FNMA	\$ -	\$ -	\$ -	0.000%
GNMA	-	-	-	0.000%
FHLMC	-	-	-	0.000%
FHLB	461,721.40	494,044.50	(32,323.10)	0.000%
FFCB	-	-	-	0.000%
Total GSE	\$ 461,721.40	\$ 494,044.50	\$ (32,323.10)	0.000%
Other Investments:				
Park National Bank Sweep	\$ 16,828,757.02	\$ 16,828,757.02	\$ -	2.863%
STAR Ohio	3,521,409.24	3,521,409.24	-	5.540%
Raymond James Money Market	18,398.26	18,398.26	-	0.250%
Total Other	\$ 20,368,564.52	\$ 20,368,564.52	\$ -	3.323%
Total Investment Portfolio	\$ 32,166,354.34	\$ 32,597,204.35	\$ (430,850.01)	2.792%

Investments by Institution:

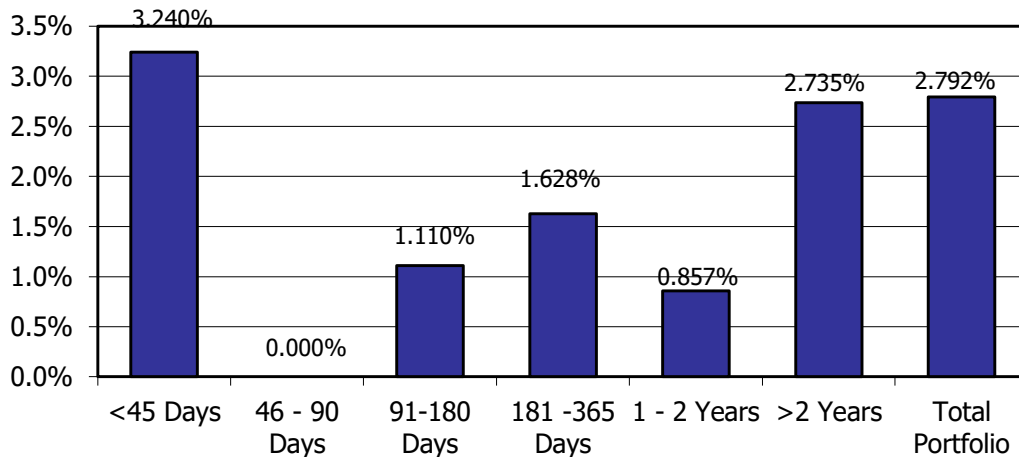
STAR Ohio	\$ 3,521,409.24	\$ 3,521,409.24	\$ -
Park National Bank	16,828,757.02	16,828,757.02	-
Raymond James	11,816,188.08	12,247,038.09	(430,850.01)
Total Investment Portfolio	\$ 32,166,354.34	\$ 32,597,204.35	\$ (430,850.01)

CITY OF PATASKALA, OHIO
INVESTMENT PORTFOLIO ANALYSIS
For the Period Ended January 31, 2024

Investment Maturity Composition



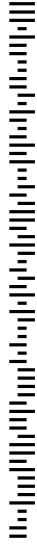
Weighted Avg Yield by Maturity
(includes cash & STAR Ohio)



City of Pataskala Account Summary

Brokerage

Account No. [REDACTED] Closing Value \$11,816,188.08



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

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

Account Purpose

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

Activity

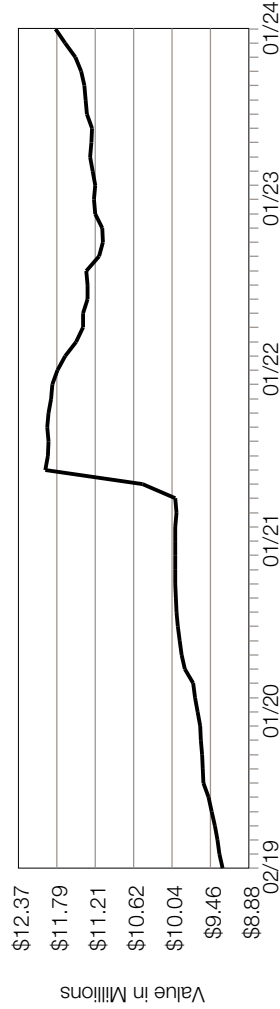
	This Statement	Year to Date
Beginning Balance	\$ 11,672,032.31	\$ 11,672,032.31
Deposits	\$ 0.00	\$ 0.00
Income	\$ 20,647.90	\$ 20,647.90
Withdrawals	\$ 0.00	\$ 0.00
Expenses	\$ 0.00	\$ 0.00
Change in Value	\$ 123,507.87	\$ 123,507.87
Ending Balance	\$ 11,816,188.08	\$ 11,816,188.08

Dollar-Weighted Performance

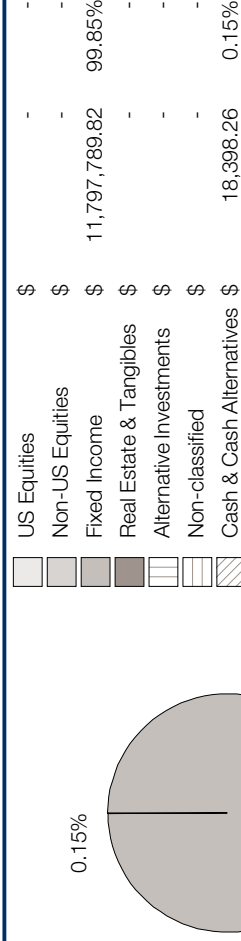
See Understanding Your Statement for important information about these calculations.

	YTD	2023	2022
Performance Inception 08/23/13	1.23%	4.21%	(5.44)%

Value Over Time



Asset Allocation Analysis



Cash & Cash Alternatives

Raymond James Bank Deposit Program

Description	(Symbol)	Value	Estimated Income Yield	Estimated Annual Income
Raymond James Bank Deposit Program # - Selected Sweep Option				
Webster Bank NA (SNB)		\$16,026.41	0.25%	\$45.99
UIMB Bank National Association		\$2,371.85		
Raymond James Bank Deposit Program Total		\$18,398.26		\$45.99

Your bank priority state: OH

Participating banks you declined: West Bank, Pinnacle 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, CIBC Bank USA, Bank of India, Umpqua Bank, BankUnited, NexBank, HSBC Bank USA NA, INTRUST Bank NA and Metro City Bank

Participating banks recently added: Wells Fargo Bank, NA 12/15/2023; Atlantic Union Bank 11/01/2023

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

! **66** Estimated Income Yield for RuBDP was calculated as of 01/29/2024.

Cash & Cash Alternatives Total

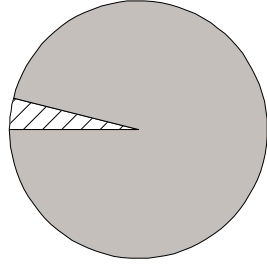
\$18,398.26 **\$45.99**



Fixed Income ❖

Credit Quality Analysis

Lowest Available *	Current Period Value	Percentage Allocation
U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 461,721.40	3.91%
ABS/MBS/CMOs	\$ 0.00	0.00%
Certificates of Deposit (CDs)	\$ 11,336,068.42	96.09%
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%



Maturity Analysis

Maturity	Current Period Value	Percentage Allocation
0 to < 1 yr	\$ 2,792,708.07	23.67%
1 to < 3 yrs	\$ 5,318,427.00	45.08%
3 to < 7 yrs	\$ 3,686,654.75	31.25%
7 to < 14 yrs	\$ 0.00	0.00%
14 to > yrs	\$ 0.00	0.00%



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

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 04/28/2024 @ 100.000 (3130AKRN8) Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Outlook: Stable	\$245,000.00	\$1,592.50	05/26/2021	\$93.022	\$227,903.90	\$8.85	\$244,044.50 \$(16,140.60)	\$244,044.50 \$(16,140.60)
FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN 1.2000% DUE 05/27/2026 (3130AML42) Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Outlook: Stable	\$250,000.00	\$3,000.00	05/26/2021	\$93.527	\$233,817.50	\$525.00	\$250,000.00 \$(16,182.50)	\$250,000.00 \$(16,182.50)
Government Sponsored Enterprise Securities (GSE) Total	\$495,000.00	\$4,592.50			\$461,721.40	\$533.85	\$494,044.50 \$(32,323.10)	\$494,044.50 \$(32,323.10)

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



Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) ♦

Certificates of Deposit (CDs)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
AMERANT BANK, NA CORAL GABLES, FL FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 4.5000% DUE 03/10/2027 (02357QBQ9) Ratings Information: Not Rated	\$245,000.00	\$11,025.00	02/29/2023	\$101.031	\$247,525.95	\$634.31	\$245,000.00 \$2,525.95	\$245,000.00 \$2,525.95
AMERICAN EXPRESS NATIONAL BANK FDIC # 27471 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/07/2025 (02589ABA9) Ratings Information: Not Rated	\$245,000.00	\$3,797.50	04/01/2020	\$96.316	\$235,974.20	\$1,206.87	\$245,000.00 \$(9,025.80)	\$245,000.00 \$(9,025.80)
BMO HARRIS BANK, NA FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 04/29/24 .5500% DUE 07/29/2024 Callable 04/29/2024 @ 100.000 (05600XAN0) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	08/03/2020	\$97.779	\$239,558.55	\$7.38	\$244,999.76 \$(5,441.21)	\$244,999.76 \$(5,441.21)
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	\$95.940	\$235,053.00	\$139.62	\$245,000.00 \$(9,947.00)	\$245,000.00 \$(9,947.00)
BANK OZK FDIC # 110 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 03/30/2026 (06417NC50) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	09/25/2021	\$91.996	\$225,390.20	\$3.69	\$245,000.00 \$(19,609.80)	\$245,000.00 \$(19,609.80)
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	\$96.110	\$235,469.50	\$3.35	\$245,000.00 \$(9,530.50)	\$245,000.00 \$(9,530.50)



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)
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/14/24 .9500% DUE 04/14/2026 Callable 02/14/2024 @ 100.000 (066519QV4) Ratings Information: Not Rated	\$245,000.00	\$2,327.50	04/12/2021	\$92.714	\$227,149.30	\$108.40	\$245,000.00 \$(17,850.70)	\$245,000.00 \$(17,850.70)
BANKWEST FDIC # 4009 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 4.5500% DUE 08/30/2028 (06652CHQ7) Ratings Information: Not Rated	\$165,000.00	\$7,507.50	08/28/2023	\$104.554	\$172,514.10	\$3,167.55	\$165,000.00 \$7,514.10	\$165,000.00 \$7,514.10
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	\$94.469	\$231,449.05	\$1,857.64	\$245,000.00 \$(13,550.95)	\$245,000.00 \$(13,550.95)
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	\$92.910	\$227,629.50	\$84.91	\$245,000.00 \$(17,370.50)	\$245,000.00 \$(17,370.50)
CIBC BANK USA CHICAGO, IL FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 4.7500% DUE 03/24/2027 (12547CAQ1) Ratings Information: Not Rated	\$130,000.00	\$6,175.00	03/14/2023	\$101.754	\$132,280.20	\$2,182.40	\$130,000.00 \$2,280.20	\$130,000.00 \$2,280.20
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	\$96.946	\$43,625.70	\$209.71	\$45,000.00 \$(1,374.30)	\$45,000.00 \$(1,374.30)



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)
CAPITAL ONE BANK, NA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 4.3000% DUE 09/30/2027 (14042RUR0) Ratings Information: Not Rated	\$160,000.00	\$6,880.00	09/29/2022	\$100.645	\$161,032.00	\$2,318.47	\$160,000.00 \$1,032.00	\$160,000.00 \$1,032.00
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	\$93.772	\$98,460.60	\$788.22	\$105,000.00 \$(6,539.40)	\$105,000.00 \$(6,539.40)
CAPITAL ONE BANK (USA) NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1500% DUE 06/08/2027 (14042TQQ4) Ratings Information: Not Rated	\$140,000.00	\$4,410.00	06/06/2022	\$96.946	\$135,724.40	\$652.44	\$140,000.00 \$(4,275.60)	\$140,000.00 \$(4,275.60)
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	\$99.707	\$49,853.50	\$61.37	\$50,000.00 \$(146.50)	\$50,000.00 \$(146.50)
CHARLES SCHWAB BANK SSB WESTLAKE TEXAS FDIC # 57450 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 5.4000% DUE 09/23/2024 (15987UAV0) Ratings Information: Not Rated	\$130,000.00	\$7,020.00	03/15/2023	\$100.114	\$130,148.20	\$2,615.67	\$130,000.00 \$148.20	\$130,000.00 \$148.20
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	\$99.234	\$37,708.92	\$98.12	\$40,905.57 \$(3,196.65)	\$38,293.25 \$(584.33)



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)
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	\$99.726	\$49,863.00	\$18.08	\$50,000.00 \$(137.00)	\$50,000.00 \$(137.00) ^A
COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/04/24 .3500% DUE 09/04/2024 Callable 02/04/2024 @ 100.000 (20056QTY9) Ratings Information: Not Rated	\$100,000.00	\$350.00	08/25/2020	\$97.300	\$97,300.00	\$25.89	\$100,000.00 \$(2,700.00)	\$100,000.00 \$(2,700.00) ^A
COMMERCIAL SAVINGS BANK FDIC # 231 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 4.5500% DUE 09/22/2028 (202291AL4) Ratings Information: Not Rated	\$240,000.00	\$10,920.00	09/15/2023	\$102.166	\$245,198.40	\$3,919.23	\$240,000.00 \$5,198.40	\$240,000.00 \$5,198.40 ^A
COMMUNITY FIRST BANK INC. FDIC # 32838 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 06/15/24 5.2500% DUE 12/15/2026 Callable 06/15/2024 @ 100.000 (20368DAF2) Ratings Information: Not Rated	\$75,000.00	\$3,937.50	12/11/2023	\$100.378	\$75,283.50	\$172.60	\$75,000.00 \$283.50	\$75,000.00 \$283.50 ^A
CONTINENTAL BK SALT LAKE CITY, UT FDIC # 57571 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 02/27/2026 (211163MJ6) Ratings Information: Not Rated	\$200,000.00	\$1,100.00	08/20/2021	\$92.234	\$184,468.00		\$200,000.00 \$(15,532.00)	\$200,000.00 \$(15,532.00) ^A



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
DISCOVER BANK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 4.5000% DUE 06/01/2027 (2546735K8) Ratings Information: Not Rated	\$245,000.00	\$11,025.00	05/30/2023	\$101.116	\$247,734.20	\$1,842.53	\$245,000.00 \$2,734.20	\$245,000.00 \$2,734.20
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	\$91.394	\$223,915.30	\$51.68	\$245,000.00 \$(21,084.70)	\$245,000.00 \$(21,084.70)
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	\$91.480	\$91,480.00	\$13.70	\$100,000.00 \$(8,520.00)	\$100,000.00 \$(8,520.00)
FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/09/24 3.4500% DUE 03/09/2027 Callable 02/09/2024 @ 100.000 (307811EV7) Ratings Information: Not Rated	\$120,000.00	\$4,140.00	09/07/2022	\$97.975	\$117,570.00	\$249.53	\$120,000.00 \$(2,430.00)	\$120,000.00 \$(2,430.00)
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	\$91.327	\$223,751.15	\$67.12	\$245,000.00 \$(21,248.85)	\$245,000.00 \$(21,248.85)



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)
FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/28/24 .4000% DUE 09/30/2025 Callable 02/28/2024 @ 100.000 (319461DB2) Ratings Information: Not Rated	\$245,000.00	\$980.00	09/23/2020	\$93.278	\$228,531.10	\$2.68	\$245,000.00 \$(16,468.90)	\$245,000.00 \$(16,468.90)
1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7) Ratings Information: Not Rated	\$100,000.00	\$600.00	05/11/2020	\$98.481	\$98,481.00	\$49.32	\$100,000.00 \$(1,519.00)	\$100,000.00 \$(1,519.00)
1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/12/24 3.4000% DUE 08/12/2027 Callable 02/12/2024 @ 100.000 (32022RSP3) Ratings Information: Not Rated	\$50,000.00	\$1,700.00	08/10/2022	\$97.659	\$48,829.50	\$88.49	\$50,000.00 \$(1,170.50)	\$50,000.00 \$(1,170.50)
FIRST JACKSON BANK STEVENSON, AL FDIC # 23376 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.9000% DUE 01/18/2028 (32063KAX0) Ratings Information: Not Rated	\$245,000.00	\$9,555.00	01/09/2023	\$99.333	\$243,365.85	\$340.31	\$245,000.00 \$(1,634.15)	\$245,000.00 \$(1,634.15)



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)
FIRST NATIONAL BANK AMER FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/25/24 .3500% DUE 09/25/2024 Callable 02/25/2024 @ 100.000 (32110YQR9) Ratings Information: Not Rated	\$245,000.00	\$857.50	09/29/2020	\$97.051	\$237,774.95	\$14.09	\$245,000.00 \$(7,225.05)	\$245,000.00 \$(7,225.05)
FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/15/24 .6500% DUE 07/15/2025 Callable 02/15/2024 @ 100.000 (335857CB2) Ratings Information: Not Rated	\$100,000.00	\$650.00	06/29/2020	\$94.333	\$94,333.00	\$28.49	\$100,000.00 \$(5,667.00)	\$100,000.00 \$(5,667.00)
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	\$98.740	\$241,913.00	\$1,087.40	\$245,000.00 \$(3,087.00)	\$245,000.00 \$(3,087.00)
FLAGSTAR BANK, FSB FDIC # 32541 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .8000% DUE 05/29/2025 (33847E3L9) Ratings Information: Not Rated	\$245,000.00	\$1,960.00	05/26/2020	\$94.996	\$232,740.20	\$338.30	\$245,000.00 \$(12,259.80)	\$245,000.00 \$(12,259.80)
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	\$99.687	\$109,655.70	\$192.88	\$110,000.00 \$(344.30)	\$110,000.00 \$(344.30)



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)
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	\$90.999	\$222,947.55	\$66.45	\$245,000.00 \$(22,052.45)	\$245,000.00 \$(22,052.45)
GUARANTY BK FDIC # 28670 CERTIFICATE OF DEPOSIT MONTHLY 3.8000% DUE 01/12/2029 (401081EW0) Ratings Information: Not Rated	\$115,000.00	\$4,370.00	01/03/2024	\$99.077	\$113,938.55	\$227.48	\$115,000.00 \$(1,061.45)	\$115,000.00 \$(1,061.45)
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	\$99.030	\$123,787.50	\$174.66	\$125,000.00 \$(1,212.50)	\$125,000.00 \$(1,212.50)
JEFFERSON BK FDIC # 16470 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/22/24 4.7000% DUE 02/22/2027 Callable 02/22/2024 @ 100.000 (472384BB1) Ratings Information: Not Rated	\$225,000.00	\$10,575.00	02/17/2023	\$100.021	\$225,047.25	\$260.75	\$225,000.00 \$47.25	\$225,000.00 \$47.25
JONESBORO ST BANK FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/29/24 .8000% DUE 05/29/2025 Callable 02/29/2024 @ 100.000 (4804PGX7) Ratings Information: Not Rated	\$245,000.00	\$1,960.00	05/27/2020	\$94.952	\$232,632.40	\$10.74	\$245,000.00 \$(12,367.60)	\$245,000.00 \$(12,367.60)



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)
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 04/30/24 .5500% DUE 10/30/2025 Callable 04/30/2024 @ 100.000 (48128UPT0) Ratings Information: Not Rated	\$155,000.00	\$852.50	10/29/2020	\$93.313	\$144,635.15	\$214.88	\$155,000.00 \$(10,364.85)	\$155,000.00 \$(10,364.85)
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL MULTI STEP CALLABLE BEGINNING 06/15/24 .4000% DUE 12/15/2025 Callable 06/15/2024 @ 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	\$93.588	\$88,908.60	\$48.93	\$95,000.00 \$(6,091.40)	\$95,000.00 \$(6,091.40)
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	\$99.651	\$114,598.65	\$155.96	\$115,000.00 \$(401.35)	\$115,000.00 \$(401.35)
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	\$94.769	\$217,968.70	\$12.29	\$230,000.00 \$(12,031.30)	\$230,000.00 \$(12,031.30)



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)
MERIDIAN BANK FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/21/24 .6500% DUE 05/21/2026 Callable 02/21/2024 @ 100.000 (58958PJA3) Ratings Information: Not Rated	\$200,000.00	\$1,300.00	05/19/2021	\$91.808	\$183,616.00	\$35.62	\$200,000.00 \$(16,384.00)	\$200,000.00 \$(16,384.00)
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.0500% DUE 02/14/2024 (61690UEH9) Ratings Information: Not Rated	\$20,000.00	\$610.00	03/20/2020	\$99.888	\$19,977.60	\$284.11	\$21,178.31 \$(1,200.71)	\$20,011.82 \$(34.22)
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	\$97.828	\$24,457.00	\$122.88	\$25,295.00 \$(838.00)	\$25,049.43 \$(592.43)
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	\$96.301	\$115,561.20	\$580.93	\$120,000.00 \$(4,438.80)	\$120,000.00 \$(4,438.80)
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	\$99.380	\$144,101.00	\$983.22	\$152,216.69 \$(8,115.69)	\$145,456.68 \$(1,355.68)



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)
NEW YORK COMMUNITY BANK FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3500% DUE 06/03/2024 (649447UP2) Ratings Information: Not Rated	\$125,000.00	\$437.50	06/01/2021	\$98.397	\$122,996.25	\$70.72	\$125,000.00 \$(2,003.75)	\$125,000.00 \$(2,003.75)
NEW YORK COMMUNITY BANK 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	\$91.694	\$82,524.60	\$55.23	\$90,000.00 \$(7,475.40)	\$90,000.00 \$(7,475.40)
PACIFIC WESTERN BANK FDIC # 24045 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 02/08/24 4.7500% DUE 02/08/2028 Callable 02/08/2024 @ 100.000 (69506YVX4) Ratings Information: Not Rated	\$200,000.00	\$9,500.00	02/02/2023	\$99.961	\$199,922.00	\$4,580.82	\$200,000.00 \$(78.00)	\$200,000.00 \$(78.00)
PATHFINDER BANK FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/28/24 .5000% DUE 10/29/2025 Callable 02/28/2024 @ 100.000 (70320KAS0) Ratings Information: Not Rated	\$100,000.00	\$500.00	10/21/2020	\$93.164	\$93,164.00	\$2.74	\$100,000.00 \$(6,836.00)	\$100,000.00 \$(6,836.00)
PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	07/14/2020	\$94.103	\$230,552.35	\$46.99	\$245,000.00 \$(14,447.65)	\$245,000.00 \$(14,447.65)



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)
PRIME ALLIANCE BANK WOODS CROSS, UT FDIC # 57920 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/20/24 5.5000% DUE 10/20/2028 Callable 10/20/2024 @ 100.000 (74160NKV1) Ratings Information: Not Rated	\$190,000.00	\$10,450.00	10/11/2023	\$101.036	\$191,968.40	\$314.93	\$190,000.00 \$1,968.40	\$190,000.00 \$1,968.40
PROVIDENCE BK ROCKY MOUNT, NC FDIC # 58239 CERTIFICATE OF DEPOSIT MONTHLY 4.5000% DUE 02/22/2028 (743738CU8) Ratings Information: Not Rated	\$85,000.00	\$3,825.00	08/08/2023	\$101.604	\$86,363.40	\$104.79	\$85,000.00 \$1,363.40	\$85,000.00 \$1,363.40
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	\$98.341	\$240,935.45	\$2,161.37	\$245,000.00 \$(4,064.55)	\$245,000.00 \$(4,064.55)
SAVIBANK BURLINGTON, WA FDIC # 57978 CERTIFICATE OF DEPOSIT MONTHLY 4.0500% DUE 01/19/2027 (80517LAC5) Ratings Information: Not Rated	\$90,000.00	\$3,645.00	01/09/2023	\$99.691	\$89,721.90	\$129.82	\$90,000.00 \$(278.10)	\$90,000.00 \$(278.10)
SOUTHERN BK POPLAR BLUFF, MO FDIC # 28332 CERTIFICATE OF DEPOSIT MONTHLY 4.3500% DUE 06/01/2027 (843383CU2) Ratings Information: Not Rated	\$45,000.00	\$1,957.50	05/24/2023	\$100.711	\$45,319.95		\$45,000.00 \$319.95	\$45,000.00 \$319.95



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)
SPRING BANK BRONX, NY FDIC # 58668 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 03/25/2026 (849430BP7) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	06/09/2021	\$91.923	\$225,211.35	\$20.14	\$245,000.00 \$(19,788.65)	\$245,000.00 \$(19,788.65)
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	\$97.290	\$238,360.50	\$562.83	\$245,000.00 \$(6,639.50)	\$245,000.00 \$(6,639.50)
TCM BK NA FDIC # 34535 80 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/15/24 .8500% DUE 11/14/2025 Callable 02/15/2024 @ 100.000 (872308FE6) Ratings Information: Not Rated	\$105,000.00	\$892.50	11/04/2021	\$93.633	\$98,314.65	\$39.12	\$105,000.00 \$(6,685.35)	\$105,000.00 \$(6,685.35)
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/08/24 .7000% DUE 06/07/2024 Callable 02/08/2024 @ 100.000 (88241THM5) Ratings Information: Not Rated	\$245,000.00	\$1,715.00	05/28/2020	\$98.469	\$241,249.05	\$108.07	\$245,000.00 \$(3,750.95)	\$245,000.00 \$(3,750.95)
USB BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 4.6500% DUE 09/20/2028 (90355GGJ9) Ratings Information: Not Rated	\$245,000.00	\$11,392.50	09/18/2023	\$102.619	\$251,416.55	\$343.34	\$245,000.00 \$6,416.55	\$245,000.00 \$6,416.55



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)
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	\$92.608	\$106,499.20	\$55.45	\$115,000.00 \$(8,500.80)	\$115,000.00 \$(8,500.80)
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	\$100.398	\$245,975.10	\$28.19	\$245,000.00 \$975.10	\$245,000.00 \$975.10
WASHINGTON STATE BANK FDIC # 214 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/19/24 .8500% DUE 10/19/2026 Callable 02/19/2024 @ 100.000 (93974LAC4) Ratings Information: Not Rated	\$185,000.00	\$1,572.50	10/14/2021	\$91.290	\$168,886.50	\$51.70	\$185,000.00 \$(16,113.50)	\$185,000.00 \$(16,113.50)
WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48) Ratings Information: Not Rated	\$155,000.00	\$4,262.50	05/01/2019	\$99.379	\$154,037.45	\$326.98	\$155,000.00 \$(962.55)	\$155,000.00 \$(962.55)



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)
WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 4.4500% DUE 12/12/2028 (949764JM7) Ratings Information: Not Rated	\$90,000.00	\$4,005.00	12/07/2023	\$101.931	\$91,737.90	\$208.48	\$90,000.00 \$1,737.90	\$90,000.00 \$1,737.90
Certificates of Deposit (CDs) Total	\$11,723,000.00	\$239,620.00			\$11,336,068.42	\$37,033.05	\$11,734,595.33 \$(98,526.91)	\$11,723,810.94 \$(387,742.52)

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

Fixed Income Total

\$11,797,789.82

\$37,566.90

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

Portfolio Total \$11,816,188.08

Accrued Interest Total \$37,566.90

Portfolio Total with Accrued Interest \$11,853,754.98

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		Purchases	
Type	This Statement	Type	This Statement
Interest - Taxable	\$20,643.00	Purchases	\$(115,000.00)
Interest at RJ Bank Deposit Program	\$4.90	Total Purchases	\$(115,000.00)
Total Income	\$20,647.90		
		Sales / Redemptions	
		Type	This Statement
		Redemptions	\$100,000.00
		Total Sales/Redemptions	\$100,000.00

Activity Detail

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Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			Beginning Balance				\$12,750.36	
01/02/2024	Income	Interest - Taxable	THE BANK OF PRINCETON FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3)			\$100.68	\$12,851.04	Paid on 245,000
01/02/2024	Income	Interest - Taxable	BANK OZK FDIC # 110 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 03/30/2026 (06417NC50)			\$110.75	\$12,961.79	Paid on 245,000
01/02/2024	Income	Interest - Taxable	CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.2500% DUE 07/02/2024 (17284CN26)			\$622.58	\$13,584.37	Paid on 38,000
01/02/2024	Income	Interest - Taxable	FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/28/24 .4000% DUE 09/30/2025 Callable 02/28/2024 @ 100.000 (319461DB2)			\$80.55	\$13,664.92	Paid on 245,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
01/02/2024	Income	Interest - Taxable	CONTINENTAL BK SALT LAKE CITY, UT FDIC # 57571 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 02/27/2026 (211163MJ6)			\$90.41	\$13,755.33	Paid on 200,000
01/02/2024	Income	Interest - Taxable	1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)			\$50.96	\$13,806.29	Paid on 100,000
01/02/2024	Income	Interest - Taxable	NEW YORK COMMUNITY BANK FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .7000% DUE 07/01/2026 (649447UZ0)			\$315.86	\$14,122.15	Paid on 90,000
01/02/2024	Income	Interest - Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)			\$161.16	\$14,283.31	Paid on 115,000
01/02/2024	Income	Interest - Taxable	SOUTHERN BK POPLAR BLUFF, MO FDIC # 28332 CERTIFICATE OF DEPOSIT MONTHLY 4.3500% DUE 06/01/2027 (843383CU2)			\$160.89	\$14,444.20	Paid on 45,000
01/02/2024	Income	Interest - Taxable	UNIVERSITY BANK NA FDIC # 14587 CERTIFICATE OF DEPOSIT MONTHLY 4.2000% DUE 11/30/2027 (914098DJ4)			\$845.75	\$15,289.95	Paid on 245,000
01/03/2024	Income	Interest - Taxable	WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)			\$362.02	\$15,651.97	Paid on 155,000
01/04/2024	Income	Interest - Taxable	COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/04/24 .3500% DUE 09/04/2024 Callable 02/04/2024 @ 100.000 (20056QTY9)			\$29.73	\$15,681.70	Paid on 100,000
01/08/2024	Income	Interest - Taxable	BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)			\$114.44	\$15,796.14	Paid on 245,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
01/08/2024	Income	Interest - Taxable	TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/08/24 .7000% DUE 06/07/2024 Callable 02/08/2024 @ 100.000 (88241THM5)			\$145.66	\$15,941.80	Paid on 245,000
01/08/2024	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program			\$0.71	\$15,942.51	
01/09/2024	Sale/Redemption	Redemption	CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.4000% DUE 01/09/2024 (17312QZ36)	(100,000.000)	\$1.000	\$100,000.00	\$115,942.51	01/09/24 BOND MATURES @ 100% 3.4% 01/09/24
01/09/2024	Income	Interest - Taxable	CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.4000% DUE 01/09/2024 (17312QZ36)			\$1,713.97	\$117,656.48	Paid on 100,000
01/09/2024	Income	Interest - Taxable	FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)			\$93.64	\$117,750.12	Paid on 245,000
01/09/2024	Income	Interest - Taxable	FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/09/24 3.4500% DUE 03/09/2027 Callable 02/09/2024 @ 100.000 (307811EV7)			\$351.62	\$118,101.74	Paid on 120,000
01/10/2024	Income	Interest - Taxable	AMERANT BANK, NA CORAL GABLES, FL FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 4.5000% DUE 03/10/2027 (02357QBQ9)			\$936.37	\$119,038.11	Paid on 245,000
01/11/2024	Income	Interest - Taxable	FIRST BANK HAMILTON, NJ FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)			\$104.04	\$119,142.15	Paid on 245,000
01/12/2024	Purchase	Purchase	GUARANTY BK FDIC # 28670 CERTIFICATE OF DEPOSIT MONTHLY 3.8000% DUE 01/12/2029 (401081EW0)	115,000.000	\$100.000	\$(115,000.00)	\$4,142.15	



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
01/12/2024	Income	Interest - Taxable	1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/12/24 3.4000% DUE 08/12/2027 Callable 02/12/2024 @ 100.000 (32022RSP3)			\$144.38	\$4,286.53	Paid on 50,000
01/12/2024	Income	Interest - Taxable	WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 4.4500% DUE 12/12/2028 (949764JM7)			\$340.15	\$4,626.68	Paid on 90,000
01/16/2024	Income	Interest - Taxable	BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/14/24 .9500% DUE 04/14/2026 Callable 02/14/2024 @ 100.000 (066519QV4)			\$197.68	\$4,824.36	Paid on 245,000
01/16/2024	Income	Interest - Taxable	CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3)			\$118.90	\$4,943.26	Paid on 50,000
01/16/2024	Income	Interest - Taxable	BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5)			\$270.51	\$5,213.77	Paid on 245,000
01/16/2024	Income	Interest - Taxable	COMMUNITY FIRST BANK INC. FDIC # 32838 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 06/15/24 5.2500% DUE 12/15/2026 Callable 06/15/2024 @ 100.000 (20368DAF2)			\$334.42	\$5,548.19	Paid on 75,000
01/16/2024	Income	Interest - Taxable	FORBRIGHT BANK POTOMAC, MARYLAND FDIC # 57614 CERTIFICATE OF DEPOSIT MONTHLY 4.0000% DUE 12/15/2027 (34520LAY9)			\$373.70	\$5,921.89	Paid on 110,000
01/16/2024	Income	Interest - Taxable	FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/15/24 .6500% DUE 07/15/2025 Callable 02/15/2024 @ 100.000 (335857CB2)			\$55.21	\$5,977.10	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
01/16/2024	Income	Interest - Taxable	INTERNATIONAL BANK CHICAGO CHICAGO, IL FDIC # 33708 CERTIFICATE OF DEPOSIT MONTHLY 3.4000% DUE 09/16/2024 (45906ADG9)			\$360.96	\$6,338.06	Paid on 125,000
01/16/2024	Income	Interest - Taxable	TCM BK NA FDIC # 34535 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/15/24 .8500% DUE 11/14/2025 Callable 02/15/2024 @ 100.000 (872308FE6)			\$75.80	\$6,413.86	Paid on 105,000
01/17/2024	Income	Interest - Taxable	EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 06/17/2026 (301074ER7)			\$114.44	\$6,528.30	Paid on 245,000
01/17/2024	Income	Interest - Taxable	PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2)			\$104.04	\$6,632.34	Paid on 245,000
01/18/2024	Income	Interest - Taxable	FIRST JACKSON BANK STEVENSON, AL FDIC # 23376 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.9000% DUE 01/18/2028 (32063KAX0)			\$4,816.77	\$11,449.11	Paid on 245,000
01/18/2024	Income	Interest - Taxable	SAVIBANK BURLINGTON, WA FDIC # 57978 CERTIFICATE OF DEPOSIT MONTHLY 4.0500% DUE 01/19/2027 (80517LAC5)			\$309.57	\$11,758.68	Paid on 90,000
01/19/2024	Income	Interest - Taxable	WASHINGTON STATE BANK FDIC # 214 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/19/24 .8500% DUE 10/19/2026 Callable 02/19/2024 @ 100.000 (93974LAC4)			\$133.55	\$11,892.23	Paid on 185,000
01/22/2024	Income	Interest - Taxable	FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 05/21/2026 (307811CQ0)			\$42.47	\$11,934.70	Paid on 100,000
01/22/2024	Income	Interest - Taxable	USB BANK USA FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 4.6500% DUE 09/20/2028 (90355GGJ9)			\$967.58	\$12,902.28	Paid on 245,000
01/22/2024	Income	Interest - Taxable	PROVIDENCE BK ROCKY MOUNT, NC FDIC # 58239 CERTIFICATE OF DEPOSIT MONTHLY 4.5000% DUE 02/22/2028 (743738CU8)			\$324.86	\$13,227.14	Paid on 85,000



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
01/22/2024	Income	Interest - Taxable	MERIDIAN BANK FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/21/24 .6500% DUE 05/21/2026 Callable 02/21/2024 @ 100.000 (58958P JA3)			\$110.41	\$13,337.55	Paid on 200,000
01/22/2024	Income	Interest - Taxable	JEFFERSON BK FDIC # 16470 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/22/24 4.7000% DUE 02/22/2027 Callable 02/22/2024 @ 100.000 (472384BB1)			\$898.15	\$14,235.70	Paid on 225,000
01/22/2024	Income	Interest - Taxable	PRIME ALLIANCE BANK WOODS CROSS, UT FDIC # 57920 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 10/20/24 5.5000% DUE 10/20/2028 Callable 10/20/2024 @ 100.000 (74160NKV1)			\$887.53	\$15,123.23	Paid on 190,000
01/25/2024	Income	Interest - Taxable	FIRST NATIONAL BANK AMER FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/25/24 .3500% DUE 09/25/2024 Callable 02/25/2024 @ 100.000 (32110YQR9)			\$72.83	\$15,196.06	Paid on 245,000
01/25/2024	Income	Interest - Taxable	SPRING BANK BRONX, NY FDIC # 58668 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 03/25/2026 (849430BP7)			\$104.04	\$15,300.10	Paid on 245,000
01/29/2024	Income	Interest - Taxable	BMO HARRIS BANK, NA FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 04/29/24 .5500% DUE 07/29/2024 Callable 04/29/2024 @ 100.000 (05600XAN0)			\$339.64	\$15,639.74	Paid on 245,000
01/29/2024	Income	Interest - Taxable	FEDERAL HOME LOAN BANKS DEBENTURE .6500% DUE 01/28/2026 Callable 04/28/2024 @ 100.000 (3130AKRN8)			\$796.25	\$16,435.99	Paid on 245,000
01/29/2024	Income	Interest - Taxable	CITY NATIONAL BANK OF METROPOLIS METROPOLIS, IL FDIC # 3814 CERTIFICATE OF DEPOSIT MONTHLY 4.4000% DUE 11/28/2025 (17801GBZ1)			\$186.85	\$16,622.84	Paid on 50,000



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
01/29/2024	Income	Interest - Taxable	PATHFINDER BANK FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/28/24 .5000% DUE 10/29/2025 Callable 02/28/2024 @ 100.000 (70320KAS0)			\$42.47	\$16,665.31	Paid on 100,000
01/29/2024	Income	Interest - Taxable	MALAGA BANK FSB PALOS VERDES, CA FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9)			\$126.97	\$16,792.28	Paid on 230,000
01/29/2024	Income	Interest - Taxable	JONESBORO ST BANK FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/29/24 .8000% DUE 05/29/2025 Callable 02/29/2024 @ 100.000 (48040PGX7)			\$166.47	\$16,958.75	Paid on 245,000
01/30/2024	Income	Interest - Taxable	THE BANK OF PRINCETON FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3)			\$104.04	\$17,062.79	Paid on 245,000
01/30/2024	Income	Interest - Taxable	FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/28/24 .4000% DUE 09/30/2025 Callable 02/28/2024 @ 100.000 (319461DB2)			\$83.23	\$17,146.02	Paid on 245,000
01/30/2024	Income	Interest - Taxable	CONTINENTAL BK SALT LAKE CITY, UT FDIC # 57571 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 02/27/2026 (211163MJ6)			\$93.42	\$17,239.44	Paid on 200,000
01/30/2024	Income	Interest - Taxable	SOUTHERN BK POPLAR BLUFF, MO FDIC # 28332 CERTIFICATE OF DEPOSIT MONTHLY 4.3500% DUE 06/01/2027 (843383CU2)			\$166.25	\$17,405.69	Paid on 45,000
01/30/2024	Income	Interest - Taxable	BANK OZK FDIC # 110 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 03/30/2026 (06417NC50)			\$114.44	\$17,520.13	Paid on 245,000
01/30/2024	Income	Interest - Taxable	UNIVERSITY BANK NA FDIC # 14587 CERTIFICATE OF DEPOSIT MONTHLY 4.2000% DUE 11/30/2027 (914098DJ4)			\$873.94	\$18,394.07	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
01/31/2024	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program			\$4.19	\$18,398.26	

Future Payments

Future Interest Payments

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)		01/15/2024	02/01/2024	\$50.96	0.60% coupon x 100,000.000 par value
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)		01/15/2024	02/01/2024	\$161.16	1.65% coupon x 115,000.000 par value
WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)		01/17/2024	02/03/2024	\$362.02	2.75% coupon x 155,000.000 par value
COMMERCE BANK GENEVA, MN FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/04/24 .3500% DUE 09/04/2024 Callable 02/04/2024 @ 100.000 (20056QTY9)		01/18/2024	02/04/2024	\$29.73	0.35% coupon x 100,000.000 par value
BRIDGEWATER BK BLOOMINGTON, MN FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)		01/22/2024	02/08/2024	\$114.44	0.55% coupon x 245,000.000 par value
PACIFIC WESTERN BANK FDIC # 24045 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 02/08/24 4.7500% DUE 02/08/2028 Callable 02/08/2024 @ 100.000 (69506YVX4)		01/22/2024	02/08/2024	\$4,789.04	4.75% coupon x 200,000.000 par value
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/08/24 .7000% DUE 06/07/2024 Callable 02/08/2024 @ 100.000 (88241THM5)		01/22/2024	02/08/2024	\$145.66	0.70% coupon x 245,000.000 par value
FARMERS & MRCB BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/09/24 3.4500% DUE 03/09/2027 Callable 02/09/2024 @ 100.000 (307811EV7)		01/23/2024	02/09/2024	\$351.62	3.45% coupon x 120,000.000 par value
FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)		01/23/2024	02/09/2024	\$93.64	0.45% coupon x 245,000.000 par value



Your Activity (continued)

City of Pataskala Account No.

Future Payments (continued)

Future Interest Payments (continued) [◇]

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
AMERANT BANK, NA CORAL GABLES, FL FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 4.5000% DUE 03/10/2027 (02357QBQ9)		01/24/2024	02/10/2024	\$936.37	4.50% coupon x 245,000,000 par value
FIRST BANK HAMILTON, NJ FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)		01/25/2024	02/11/2024	\$104.04	0.50% coupon x 245,000,000 par value
1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/12/24 3.4000% DUE 08/12/2027 Callable 02/12/2024 @ 100.000 (32022RSP3)		01/26/2024	02/12/2024	\$144.38	3.40% coupon x 50,000,000 par value
GUARANTY BK FDIC # 28670 CERTIFICATE OF DEPOSIT MONTHLY 3.8000% DUE 01/12/2029 (401081EW0)		01/26/2024	02/12/2024	\$371.15	3.80% coupon x 115,000,000 par value
WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 4.4500% DUE 12/12/2028 (949764JM7)		01/26/2024	02/12/2024	\$340.15	4.45% coupon x 90,000,000 par value
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 02/14/24 .9500% DUE 04/14/2026 Callable 02/14/2024 @ 100.000 (066519QV4)		01/28/2024	02/14/2024	\$197.68	0.95% coupon x 245,000,000 par value
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.0500% DUE 02/14/2024 (61690UEH9)		01/28/2024	02/14/2024	\$307.51	3.05% coupon x 20,000,000 par value
Future Interest Payments Total				\$8,499.55	

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

Realized Capital Gains & Losses [○]

Long Term

Description	(Symbol or CUSIP)	Quantity	Opening Date	Opening Amount	Closing Date	Closing Amount	Gain or (Loss) Pct.	Gain or (Loss)
CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.4000% DUE 01/09/2024 (17312QZ36)		100,000.000	03/19/2020	\$100,000.00	01/09/2024	\$100,000.00	0.00%	\$0.00
Net Long-Term Gain / Loss Total				\$100,000.00		\$100,000.00	0.00%	\$0.00

[○] Please see Cost Basis on the Understanding Your Statement page.



Realized Capital Gains & Losses (continued) ^o

Summary of Gains & Losses

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





P.O. Box 7177
Dublin, OH 43017

Account Statement

January 01, 2024 - January 31, 2024

ACCOUNT NUMBER

REGISTRATION

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

Return Service Requested

0000616-0000649 PDFE 001 ----- 613808



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

Client Services

- Call: 800-648-STAR (7827)
- Visit our website: www.tos.ohio.gov/star-ohio
- Funds Management
STAR Ohio
Columbus, OH 43260

Shareholder Message Center

STAR Ohio will be closed on Monday, February 19, 2024 in observance of Presidents' Day.

As a reminder, twenty-four hours advance transaction notice to STAR Ohio is appreciated for purchases or redemptions of \$100 million or more. Advance notification allows the STAR Ohio fund to invest timely to achieve the best yield possible.

For questions or to update your account, please contact STAR Ohio from 8:30 a.m. to 5:00 p.m. Monday through Friday at 1.800.648.STAR (7827) or by emailing info@starohio.com.

ACCOUNT SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	1,205,860.420	\$1.0000	\$1,205,860.42

DISTRIBUTION SUMMARY

Funds	YTD Earnings	Reinvestment Option
	Income	Income
STAR Ohio	\$5,644.08	Reinvest

TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 5.54%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Value
	Beginning Shares Balance		1,200,216.340	\$1.00		\$1,200,216.34
01/31/2024	Income Dividend Reinvestment		5,644.080	\$1.00	\$5,644.08	1,205,860.42
	Closing Balance		1,205,860.420	\$1.00		\$1,205,860.42



P.O. Box 7177
Dublin, OH 43017

Account Statement

January 01, 2024 - January 31, 2024

ACCOUNT NUMBER

REGISTRATION

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

Return Service Requested

0000618-0000651 PDFE 001 ----- 613808



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
- 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	1,472,319.500	\$1.0000	\$1,472,319.50

DISTRIBUTION SUMMARY

Funds	YTD Earnings	Reinvestment Option
	Income	Income
STAR Ohio	\$6,891.23	Reinvest

TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 5.54%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Value
	Beginning Shares Balance		1,465,428.270	\$1.00		\$1,465,428.27
01/31/2024	Income Dividend Reinvestment		6,891.230	\$1.00	\$6,891.23	1,472,319.50
	Closing Balance		1,472,319.500	\$1.00		\$1,472,319.50



P.O. Box 7177
Dublin, OH 43017

Account Statement

January 01, 2024 - January 31, 2024

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

0000617-0000650 PDFE 001 ----- 613808



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

Client Services



Call: 800-648-STAR (7827)



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



Funds Management
STAR Ohio
Columbus, OH 43260

Shareholder Message Center

STAR Ohio will be closed on Monday, February 19, 2024 in observance of Presidents' Day.

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ACCOUNT SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	843,229.320	\$1.0000	\$843,229.32

DISTRIBUTION SUMMARY

Funds	YTD Earnings	Reinvestment Option
	Income	Income
STAR Ohio	\$3,946.74	Reinvest

TRANSACTIONS

STAR Ohio Account Number:

30 Day Yield = 5.54%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Value
	Beginning Shares Balance		839,282.580	\$1.00		\$839,282.58
01/31/2024	Income Dividend Reinvestment		3,946.740	\$1.00	\$3,946.74	843,229.32
	Closing Balance		843,229.320	\$1.00		\$843,229.32

Park National Bank
PO Box 3500
Newark, OH 43058



RETURN SERVICE REQUESTED

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

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



Account
City of Pataskala

Date
01/31/2024

Page
1 of 6

IntraFi Cash ServiceSM, or ICS[®], Monthly Statement

The following information is a summary of activity in your account(s) for the month of January 2024 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 Cash Service. 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	2.806%	\$7,481,492.64	\$7,599,415.27
*****749	Demand	2.806%	10,453,965.52	9,219,809.13
TOTAL			\$17,935,458.16	\$16,819,224.40

DETAILED ACCOUNT OVERVIEW

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



Account Summary - Demand

Statement Period	1/1-1/31/2024	Average Daily Balance	\$7,493,335.91
Previous Period Ending Balance	\$7,481,492.64	Interest Rate at End of Statement Period	2.806%
Total Program Deposits	275,128.45	Annual Percentage Yield Earned	2.85%
Total Program Withdrawals	(175,082.60)	YTD Interest Paid	17,876.78
Interest Capitalized	17,876.78		
Current Period Ending Balance	\$7,599,415.27		

Account Transaction Detail

Date	Activity Type	Amount	Balance
01/02/2024	Withdrawal	(\$3,008.19)	\$7,478,484.45
01/03/2024	Withdrawal	(26,577.33)	7,451,907.12
01/04/2024	Withdrawal	(8,172.02)	7,443,735.10
01/05/2024	Withdrawal	(4,246.23)	7,439,488.87
01/08/2024	Withdrawal	(7,307.48)	7,432,181.39
01/09/2024	Withdrawal	(6,245.33)	7,425,936.06
01/10/2024	Withdrawal	(44,609.63)	7,381,326.43
01/11/2024	Deposit	10,745.67	7,392,072.10
01/12/2024	Deposit	4,419.46	7,396,491.56
01/16/2024	Deposit	29,321.86	7,425,813.42
01/17/2024	Deposit	88,687.43	7,514,500.85
01/18/2024	Deposit	63,136.36	7,577,637.21
01/19/2024	Deposit	7,182.05	7,584,819.26
01/22/2024	Deposit	572.32	7,585,391.58
01/23/2024	Deposit	16,309.80	7,601,701.38
01/24/2024	Deposit	512.36	7,602,213.74
01/25/2024	Withdrawal	(58,143.84)	7,544,069.90
01/26/2024	Withdrawal	(2,509.00)	7,541,560.90
01/29/2024	Deposit	1,551.45	7,543,112.35
01/30/2024	Withdrawal	(14,263.55)	7,528,848.80
01/31/2024	Deposit	52,689.69	7,581,538.49
01/31/2024	Interest Capitalization	17,876.78	7,599,415.27

Summary of Balances as of January 31, 2024

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Alerus Financial, N.A.	Grand Forks, ND	3931	\$247,590.39
Avidbank	San Jose, CA	57510	247,404.60
Banc of California	Beverly Hills, CA	24045	247,590.40
BankUnited	Miami Lakes, FL	58979	132.08
Cedar Rapids Bank and Trust Company	Cedar Rapids, IA	57244	68.29

DETAILED ACCOUNT OVERVIEW

Account ID: *****746

Account Title: City of Pataskala

Summary of Balances as of January 31, 2024

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Centennial Bank	Conway, AR	11241	247,568.42
Citizens Bank, National Association	Providence, RI	57957	247,590.40
City National Bank of Florida	Miami, FL	20234	247,590.40
Comerica Bank	Dallas, TX	983	247,590.40
Eastern Bank	Boston, MA	32773	247,590.40
First Bank	Creve Coeur, MO	12229	247,590.40
First Guaranty Bank	Hammond, LA	14028	247,590.40
First National Bank of Omaha	Omaha, NE	5452	247,590.40
Fulton Bank, N.A.	Lancaster, PA	7551	247,590.40
Gulf Coast Bank and Trust Company	New Orleans, LA	32974	247,590.40
INB	Springfield, IL	3664	247,590.40
Independent Bank	Ionia, MI	27811	247,590.40
Israel Discount Bank of New York	New York City, NY	19977	20.72
Lakeland Bank	Newfoundland, NJ	19953	247,590.40
Merchants Bank of Indiana	Carmel, IN	8056	247,590.40
MidFirst Bank	Oklahoma City, OK	4063	247,590.40
Northeast Bank	Lewiston, ME	19690	0.01
Pinnacle Bank	Nashville, TN	35583	247,572.23
Primis Bank	Mclean, VA	57968	247,590.40
Quad City Bank and Trust Company	Bettendorf, IA	33867	247,526.33
Raymond James Bank	St. Petersburg, FL	33893	247,590.40
Rockland Trust Company	Rockland, MA	9712	247,590.40
Southside Bank	Tyler, TX	18297	171,564.42
Stifel Bank	St. Louis, MO	57358	247,590.40
The Huntington National Bank	Columbus, OH	6560	247,590.40
Umpqua Bank	Roseburg, OR	17266	247,590.40
United Bank	Fairfax, VA	22858	247,590.40
United Community Bank	Blairsville, GA	16889	247,590.40
Valley National Bank	Wayne, NJ	9396	247,590.40
Washington Federal Bank	Seattle, WA	28088	207.78
Woodforest Natl Bank	The Woodlands, TX	23220	247,590.40

DETAILED ACCOUNT OVERVIEW

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



Account Summary - Demand			
Statement Period	1/1-1/31/2024	Average Daily Balance	\$9,496,151.23
Previous Period Ending Balance	\$10,453,965.52	Interest Rate at End of Statement Period	2.806%
Total Program Deposits	619,489.95	Annual Percentage Yield Earned	2.85%
Total Program Withdrawals	(1,876,301.39)	YTD Interest Paid	22,655.05
Interest Capitalized	22,655.05		
Current Period Ending Balance	\$9,219,809.13		

Account Transaction Detail

Date	Activity Type	Amount	Balance
01/02/2024	Withdrawal	(\$1,213,928.19)	\$9,240,037.33
01/03/2024	Deposit	341,117.58	9,581,154.91
01/04/2024	Withdrawal	(31,626.70)	9,549,528.21
01/05/2024	Withdrawal	(3,504.46)	9,546,023.75
01/08/2024	Withdrawal	(1,148.34)	9,544,875.41
01/09/2024	Withdrawal	(25,734.97)	9,519,140.44
01/10/2024	Withdrawal	(153,750.37)	9,365,390.07
01/11/2024	Deposit	5,130.21	9,370,520.28
01/12/2024	Deposit	69.29	9,370,589.57
01/16/2024	Deposit	99,140.59	9,469,730.16
01/17/2024	Deposit	144,244.47	9,613,974.63
01/18/2024	Deposit	323.00	9,614,297.63
01/19/2024	Withdrawal	(108.32)	9,614,189.31
01/22/2024	Deposit	20,548.77	9,634,738.08
01/23/2024	Withdrawal	(9,321.52)	9,625,416.56
01/24/2024	Withdrawal	(52,386.79)	9,573,029.77
01/25/2024	Withdrawal	(210,714.20)	9,362,315.57
01/26/2024	Withdrawal	(8,630.09)	9,353,685.48
01/29/2024	Deposit	8,916.04	9,362,601.52
01/30/2024	Withdrawal	(106,492.56)	9,256,108.96
01/31/2024	Withdrawal	(58,954.88)	9,197,154.08
01/31/2024	Interest Capitalization	22,655.05	9,219,809.13

Summary of Balances as of January 31, 2024

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Alerus Financial, N.A.	Grand Forks, ND	3931	\$0.01
Atlantic Union Bank	Glen Allen, VA	34589	247,590.40
Avidbank	San Jose, CA	57510	185.80
BOKF, National Association	Tulsa, OK	4214	247,590.40
Bank OZK	Little Rock, AR	110	247,590.40

DETAILED ACCOUNT OVERVIEW

Account ID: *****749

Account Title: City of Pataskala

Summary of Balances as of January 31, 2024

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Bank of Southern California, N.A.	San Diego, CA	57044	247,590.40
BankUnited	Miami Lakes, FL	58979	100.58
Bell Bank	Fargo, ND	19581	247,590.40
Cadence Bank	Tupelo, MS	11813	247,590.40
Cedar Rapids Bank and Trust Company	Cedar Rapids, IA	57244	43.39
Centennial Bank	Conway, AR	11241	21.98
Cross River Bank	Teaneck, NJ	58410	19.18
CrossFirst Bank	Leawood, KS	58648	247,590.40
Customers Bank	Malvern, PA	34444	247,590.40
East West Bank	Pasadena, CA	31628	247,590.40
Enterprise Bank & Trust	Clayton, MO	27237	247,590.40
First International Bank & Trust	Watford City, ND	10248	247,590.40
First United Bank and Trust Company	Durant, OK	4239	247,590.40
Flagstar Bank, N.A.	Hicksville, NY	32541	247,590.40
HTLF Bank	Broomfield, CO	58458	247,590.40
INTRUST Bank NA	Wichita, KS	4799	247,590.40
Independent Bank	Mckinney, TX	3076	247,590.40
Israel Discount Bank of New York	New York City, NY	19977	92.23
Leader Bank, National Association	Arlington, MA	57134	0.03
Midland States Bank	Effingham, IL	1040	247,590.40
Morton Community Bank	Morton, IL	18429	247,590.40
NBH Bank	Greenwood Village, CO	59052	247,590.40
NexBank	Dallas, TX	29209	247,590.40
Pacific Premier Bank	Irvine, CA	32172	247,590.40
Pinnacle Bank	Nashville, TN	35583	18.15
PlainsCapital Bank - Trust	Lubbock, TX	17491	247,590.40
Quad City Bank and Trust Company	Bettendorf, IA	33867	27.91
Seacoast National Bank	Stuart, FL	131	247,590.40
Simmons Bank	Pine Bluff, AR	3890	247,590.40
South State Bank, N.A.	Winter Haven, FL	33555	247,590.40
Southside Bank	Tyler, TX	18297	58,655.15
State Bank of India	New York City, NY	33682	247,590.40
Sunflower Bank NA	Salina, KS	4767	247,590.40
Synovus Bank	Columbus, GA	873	247,590.40
The Camden National Bank	Camden, ME	4255	247,590.40
TriState Capital Bank	Pittsburgh, PA	58457	247,590.40
Truist Bank	Charlotte, NC	9846	247,590.40
Union Bank & Trust	Lincoln, NE	13421	247,590.40
United Fidelity Bank, fsb	Evansville, IN	29566	247,590.40

DETAILED ACCOUNT OVERVIEW

Account ID: *****749

Account Title: City of Pataskala



Summary of Balances as of January 31, 2024

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Washington Federal Bank	Seattle, WA	28088	247,371.14
WesBanco Bank, Inc.	Wheeling, WV	803	247,590.40
Western Alliance Bank	Phoenix, AZ	57512	247,590.40
Zions Bancorporation, N. A.	Salt Lake City, UT	2270	247,590.40
b1BANK	Baton Rouge, LA	58228	19.18



END OF REPORT



**City of Pataskala, Ohio
Finance Department
621 West Broad Street, Suite 1D
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Fax: (740) 919-3560**

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