



## Budget Basics

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City of Pataskala, Ohio

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# Session Topics

1. Purpose
2. Why establish a budget?
3. Budget classifications
4. Budgetary integration
5. Budgetary reporting requirements
6. Budget development process
7. Budget review & approval process
8. The Budget document
9. 'After the Budget'
10. Q&A

# Purpose of the Budget

- Serves as a financial planning tool
- Implements public policy
- Serves as a control on spending

# Definitions

- **Estimated Resources** – the estimated receipts the government expects to receive plus the unencumbered and unreserved fund balance from the prior year.
- **Appropriations** – the governing body's authorization to spend the government's resources. Does not imply that cash is available to be spent immediately.
- **Encumbrance** – authorized purchase commitments related to unperformed contracts for goods and services (e.g. purchase orders).

# Why establish a budget?

- **Legal Requirement**

- ORC Chapter 5705.28: Annual tax budget

- “...the taxing authority of each subdivision or other taxing unit shall adopt a tax budget for the next succeeding fiscal year:”

- On or before the fifteenth day of January in the case of a school district;

- On or before the fifteenth day of July in the case of all other subdivisions and taxing units.

# Why establish a budget?

- **Legal Requirement**

- ORC Chapter 5705.38: Annual appropriation
  - “.. On or about the first day of each year, the taxing authority of each subdivision or other taxing unit shall pass an appropriation measure...”

# Why establish a budget?

- **Legal Requirement (cont'd)**

- Ohio Auditor of State Compliance Supplement

- <https://ohioauditor.gov/references/compliancemanuals.html>

# Budgetary Documents

- Tax budget (can be waived by county budget commission)
- Resolution setting tax amounts and rates
- Official certificate of estimated resources
- Amended certificate(s) of estimated resources and appropriations
- Annual appropriation ordinance or resolution
- County Auditor's certification of compliance:

**Beginning fund balance + Estimated Resources  
- Appropriations = Year-End Projected Fund  
Balance (must be  $\geq$  \$0)**



# Why establish a budget?

- **GFOA ‘Best Practice’**

- *Four fundamental concepts:*

- Establish Broad Goals to Guide Government Decision Making
    - Develop Approaches to Achieve Goals
    - Evaluate Performance and Make Adjustments
    - Develop a Budget Consistent with Approaches to Achieve Goals

CITY OF PATASKALA, OHIO  
2022 BUDGET SCHEDULE

(approved by City Council 5/17/21)

DATE	DELIVERABLE
June 18, 2021	Capital planning (CIP) templates distributed to departments.
July 9, 2021	Operating budget planning templates/models distributed to departments.
July 17, 2021	Development of revenue projections completed. Departments provided with estimated budget funding.
July 23, 2021	Completed capital planning (CIP) templates due back to Finance Department.
August 6, 2021	Capital planning (CIP) data loaded into database and reports distributed to departments.
August 20, 2021	Proposed departmental operating budget data due to Finance Department.
August 27, 2021	Preliminary budget reports distributed by Finance.
August 21 – September 10, 2021	Finance to review and consolidate departmental budgets.
September 13 - 22, 2021	Budget reviews by Administrator and Finance Director with draft budget presentation prepared.
September 27, 2021	Council 2022 budget planning workshop.
October 13, 2021	Preliminary budget document and legislation presented to City Council for review.
October 18, 2021	1 <sup>st</sup> reading of legislation.
October 19 – November 15, 2021	Finance Committee review and budget public hearings
November 1, 2021	2 <sup>nd</sup> reading of legislation.
November 15, 2021	3 <sup>rd</sup> reading of legislation. Anticipated adoption by City Council.
December 17, 2021	Certified copy of budget sent to the Licking County Auditor and an initial certificate of estimated resources and appropriations requested.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
CITY OF PATASKALA, OHIO																
2022-2026 SALARY PLANNING MODEL																
Fiscal Year 2022 Staffing, Wages & Benefit Expense Projections																
Fund: 101 - General Fund																
Department: 101 - City Administrator																
(Only enter data in these cells if a new position is being filled)																
Employee Name	Projected Rate as of 12/31/21	Hourly or Salary?	Alloc Percent	Level	Jan-22 Cost of Living Increase? (Y/N)	2022 COLA rate increase %	New Employee Hire Year	New Employee Hire Month	Step/Merit Incr Due	Step/Merit rate increase %	Seasonal? (Y/N)	Insurance Status	Regular			
													Avg Rate	Hours	Wages	Rate
Hickin, Timothy O.	\$ 100,000.00	Salary	10%	105	N	3.000%			1	9.710%	N	FAM	\$ 52,8852	2,080	\$ 11,000	\$ -
Cumbo, Jessica M.	\$ 25,0400	Hourly	10%	101	Y	3.000%			12	0.000%	N	FAM	\$ 25,7279	2,080	\$ 5,351	\$ 38,591
New Level 107 Hire (HR Manager)	\$ 74,675.00	Salary	10%	107	N	3.000%	2022	4		0.000%	N	FAM	\$ 35,9014	1,560	\$ 5,601	\$ -
New Level 109 Hire (Facilities Coordinator)	\$ 20,4300	Hourly	35%	109	N	3.000%				0.000%	N	NONE	\$ 20,4300	0	\$ -	\$ 30,645
Enter Employee Name	\$ -	0%	0	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	\$ -
Enter Employee Name	\$ -	0%	0	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	\$ -
Enter Employee Name	\$ -	0%	0	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	\$ -
Enter Employee Name	\$ -	0%	0	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	\$ -
Enter Employee Name	\$ -	0%	0	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	\$ -
Enter Employee Name	\$ -	0%	0	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	\$ -
Enter Employee Name	\$ -	0%	0	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	\$ -
Enter Employee Name	\$ -	0%	0	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	\$ -
Enter Employee Name	\$ -	0%	0	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	\$ -
Enter Employee Name	\$ -	0%	0	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	\$ -
<b>Total All Employees</b>										<b>10%</b>			<b>\$ 3,8378</b>	<b>5,720</b>	<b>\$ 21,952</b>	<b>\$ 3,860</b>
<b>2022 Budget Summary:</b>				<b>Insurance Status Codes:</b>												
Salaries & Wages			52101	\$	22,752	EE - Employee										
Seasonal			52102	\$	-	EEC - Employee + Child										
Overtime			52103	\$	193	EES - Employee + Spouse										
OPERS Pension			52301	\$	4,312	FAM - Family										
OP&F Pension			52302	\$	-	LV-EE - Employee Life & Vision only										
Health Insurance			52201	\$	8,460	LV-EES - Employee & Spouse Life & Vision Only										
Taxable Fringe Benefit			52101	\$	780	LV-FAM - Family Life & Vision Only										
Uniforms			52401	\$	-	LDV-EE - Employee Life, Dental & Vision Only										
Workers Compensation			52204	\$	902	LDV-EES - Employee & Spouse Life, Dental & Vision Only										
Health Reimbursement Acct (HRA)			52205	\$	900	LDV-FAM - Family Life, Dental & Vision Only										
						OPT-EE - Employee Opt-Out, Life Only										
						OPT-EES - Employee & Spouse Opt-Out, Life Only										
						OPT-FAM - Family Opt-Out, Life Only										
						EE M/D/V/L										



**CITY OF PATASKALA, OHIO  
FISCAL 2022-2026 EXPENSE BUDGET**

**101 - City Administrator  
101 - General Fund**

		2022 Budget	2021 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	Sep-21 YTD Actual	2020 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
<b>Salaries &amp; Wages</b>	52101 Regular Salaries & Wages	\$ 23,532	\$ 15,295	\$ 8,237	53.85%	\$ 10,483	\$ 14,070	\$ 9,462	67.25%
	52102 Seasonal/Temp Wages	-	-	-	0.00%	-	-	-	0.00%
	52103 Overtime	193	219	(26)	-11.87%	26	50	143	286.46%
	52104 Board & Commission Wages	-	-	-	0.00%	-	-	-	0.00%
	52199 Personnel Cost Reimbursement	-	-	-	0.00%	-	-	-	0.00%
<b>Total Salaries &amp; Wages</b>		<b>\$ 23,725</b>	<b>\$ 15,514</b>	<b>\$ 8,211</b>	<b>52.93%</b>	<b>\$ 10,508</b>	<b>\$ 14,120</b>	<b>\$ 9,605</b>	<b>68.03%</b>
<b>Taxes &amp; Insurance</b>	52201 Medicare	\$ 344	\$ 225	\$ 119	52.89%	\$ 140	\$ 190	\$ 154	81.21%
	52202 Group Insurance Program (M/D/V/L)	8,460	5,806	2,654	45.71%	4,611	10,225	(1,765)	-17.27%
	52203 Unemployment Compensation	-	-	-	0.00%	-	-	-	0.00%
	52204 Workers Compensation	902	590	312	52.88%	44	295	607	205.40%
	52205 Health Reimbursement Account (HRA)	900	1,513	(613)	-40.51%	484	329	571	173.25%
	52207 Flexible Spending Account (FSA)	-	-	-	0.00%	-	-	-	0.00%
	52208 FICA	-	-	-	0.00%	-	-	-	0.00%
<b>Total Taxes &amp; Insurance</b>		<b>\$ 10,606</b>	<b>\$ 8,134</b>	<b>\$ 2,472</b>	<b>30.39%</b>	<b>\$ 5,280</b>	<b>\$ 11,040</b>	<b>\$ (434)</b>	<b>-3.93%</b>
<b>Pension</b>	52301 OPERS Pension	\$ 4,312	\$ 2,638	\$ 1,674	63.46%	\$ 1,810	\$ 2,274	\$ 2,038	89.63%
	52302 OP&F Pension	-	-	-	0.00%	-	-	-	0.00%
<b>Total Pension</b>		<b>\$ 4,312</b>	<b>\$ 2,638</b>	<b>\$ 1,674</b>	<b>63.46%</b>	<b>\$ 1,810</b>	<b>\$ 2,274</b>	<b>\$ 2,038</b>	<b>89.63%</b>
<b>Employee Benefits</b>	52401 Uniform Allowance	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
	52402 Employee Dues & Memberships	1,000	1,000	-	0.00%	-	200	800	400.00%
	52403 Conferences, Training & Travel	1,900	1,863	37	2.01%	139	388	1,512	389.73%
	52404 Employee Certifications & Licenses	-	-	-	0.00%	-	-	-	0.00%
	52405 Tuition Reimbursement	-	-	-	0.00%	-	-	-	0.00%
	52499 Other Employee Benefits	-	-	-	0.00%	-	-	-	0.00%
<b>Total Employee Benefits</b>		<b>\$ 2,900</b>	<b>\$ 2,863</b>	<b>\$ 37</b>	<b>1.31%</b>	<b>\$ 139</b>	<b>\$ 588</b>	<b>\$ 2,312</b>	<b>393.22%</b>
<b>Total Salary &amp; Related</b>		<b>\$ 41,543</b>	<b>\$ 29,148</b>	<b>\$ 12,395</b>	<b>42.52%</b>	<b>\$ 17,737</b>	<b>\$ 28,022</b>	<b>\$ 13,521</b>	<b>48.25%</b>
<b>Governmental</b>	53101 MORPC	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
	53102 LEADS	-	-	-	0.00%	-	-	-	0.00%

2021 Budget	2022 Budget	2023 Forecast	2024 Forecast
\$ 15,295	\$ 23,532	\$ 27,004	\$ 28,176
-	-	-	-
219	193	199	205
-	-	-	-
-	-	-	-
<b>\$ 15,514</b>	<b>\$ 23,725</b>	<b>\$ 27,203</b>	<b>\$ 28,381</b>
\$ 225	\$ 344	\$ 394	\$ 412
5,806	8,460	9,276	10,296
-	-	-	-
590	902	1,034	1,078
1,513	900	900	900
-	-	-	-
-	-	-	-
<b>\$ 8,134</b>	<b>\$ 10,606</b>	<b>\$ 11,604</b>	<b>\$ 12,686</b>
\$ 2,638	\$ 4,312	\$ 4,899	\$ 5,100
-	-	-	-
<b>\$ 2,638</b>	<b>\$ 4,312</b>	<b>\$ 4,899</b>	<b>\$ 5,100</b>
\$ -	\$ -	\$ -	\$ -
1,000	1,000	1,000	1,000
1,863	1,900	1,900	1,900
-	-	-	-
-	-	-	-
-	-	-	-
<b>\$ 2,863</b>	<b>\$ 2,900</b>	<b>\$ 2,900</b>	<b>\$ 2,900</b>
<b>\$ 29,148</b>	<b>\$ 41,543</b>	<b>\$ 46,606</b>	<b>\$ 49,067</b>
\$ -	\$ -	\$ -	\$ -
-	-	-	-

Salary & Related

# Classifications of Budgets

- Character of the Budget
- Period of Time Covered by the Budget
- Degree of Legal Authority
- Anticipated Variability

# Character of the Budget

- **Two general types of budgets:**
  - *Operating Budgets*
    - Legally adopted (appropriated) by governing body.
  - *Capital Budgets*
    - Typically not appropriated beyond 1-2 years.

# **Period of Time Covered by the Budget**

- Operating budgets are typically adopted (or appropriated) on an annual or biennial (2-year) basis.
- Capital budgets may be adopted based on the length of the project.
  - Typically only 1-2 years appropriated by governing body. Remaining period is part of forecast.

# Degree of Legal Authority

- Refers to whether there is a legal requirement for the government to budget (or appropriate) a fund.
  - If a budget is legally required, it is referred to as an ‘appropriated budget’.
  - If a budget is not legally required, it is referred to as a ‘financial plan’.



# Legal Level of Budgetary Control

*Defined as:*

“the level at which spending in excess of budgeted amounts would be a violation of law”

**- OR -**

“the lowest level at which a government’s management may not reallocate resources without special approval”

## **Legal Level of Budgetary Control** (cont'd)

- In Ohio, the legal level of control is the level at which the appropriation measure is passed by governing body.
- ORC proscribes the minimum level of budgetary detail.
- Charter communities can set their own level of authority

# Legal Level of Budgetary Control (cont'd)

Legal level of control varies between governments.  
Pataskala example:

Fund level:	208 - Police Fund
Function level:	300 - Police
Object level:	52 - Salaries & Related

Detailed budgets are developed for planning and control purposes, however Council appropriates at this level.

# Legal Level of Budgetary Control (cont'd)

## Example:

<b>Fund level:</b>	<b>208 - Police Fund</b>
<b>Function level:</b>	<b>300 - Police</b>
Department level:	301 - Police Patrol
Activity level:	School Resource Officer
<b>Object level:</b>	<b>52 - Salary &amp; Related</b>
Sub-object level:	521 – Wages
Account number:	52102 – Overtime

# Anticipated Variability

- Fixed vs. flexible
- Most governmental budgets are fixed budgets – but subject to amendments.
- A flexible budget might be used for an Enterprise Fund (where it is difficult to estimate demand)
  - Authorizes variable levels of spending depending on demand or revenues.

# **Budgetary Integration**

- Because of the importance of budgeting in the public sector, it is essential that a government have a system of controls to ensure and demonstrate budgetary compliance.
- Budgetary integration is a feature of most computerized accounting software that is designed for state and local governments.

## Expense Accounts

[Purchase Orders, Open](#) / 
 [Formatted Reports](#) / 
 [2014-00839](#) / 
 [Workflow Items](#) / 
 Expense Accounts

Drag a column header here to group by that column

	Account Number	Description	Budget	Prior Year Expense	Expense	Net Expense	Encumbrance	Pre-Encumbrance	Account Balance
	208.301.52								
	208.301.52101	Regular Salaries & Wages	\$1,114,078.00 CR	\$1,025,862.72 DR	\$261,981.34 DR	\$261,981.34 DR	\$0.00	\$0.00	\$852,096.66 CR
	208.301.52103	Overtime	\$127,004.00 CR	\$99,037.61 DR	\$19,967.27 DR	\$19,967.27 DR	\$0.00	\$0.00	\$107,036.73 CR
	208.301.52199	Personnel Cost Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	208.301.52201	Medicare	\$17,996.00 CR	\$15,893.16 DR	\$3,994.52 DR	\$3,994.52 DR	\$0.00	\$0.00	\$14,001.48 CR
	208.301.52202	Group Insurance Program (M/D/V/L)	\$302,419.00 CR	\$231,400.87 DR	\$87,135.51 DR	\$87,135.51 DR	\$154,764.49 DR	\$0.00	\$60,519.00 CR
	208.301.52203	Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	208.301.52204	Workers Compensation	\$47,161.00 CR	\$29,899.23 DR	\$0.00	\$0.00	\$41,570.09 DR	\$0.00	\$5,590.91 CR
	208.301.52205	Health Savings Account (HSA)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	208.301.52207	Flexible Spending Account (FSA)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	208.301.52301	OPERS Pension	\$13,177.00 CR	\$12,039.81 DR	\$2,814.02 DR	\$2,814.02 DR	\$0.00	\$0.00	\$10,362.98 CR

## **Budgetary Integration** (continued)

- The computerized accounting software should generate up-to-date information regarding appropriations and estimated revenues.
- Auditors test compliance with the applicable provisions of Chapter 5705 of the Ohio Revised Code



## **Budgetary Integration** (continued)

- In auditing compliance with Chapter 5705, the auditor will consider whether the reports generated by the computerized accounting software properly reflect budgetary data, including appropriations and estimated revenues.
- Encumbrances (purchase orders) are used to reserve the appropriated budget to ensure that it is not overspent.

## **Budgetary Integration** (continued)

- The information in the computerized reports will be compared to the official budgetary documents and information from the minutes.
- Auditor tests of budgetary compliance will be performed at fiscal year-end. Previously, they also tested at selected dates during the fiscal year.

# Basic Financial Statements

- Required for the General Fund as well as any major Special Revenue funds for which a budget is legally adopted.
- May be Presented as a Basic Financial Statement or as Required Supplementary Information
  - If reported as RSI, then referred to as “schedule”
  - GASB Preliminary View issued on shift to RSI
    - Would these no longer be audited?
    - What about ensuring compliance with ORC requirements?

# Budgetary Comparison Statement

- Statement must include:
  - Original budget (first complete appropriated budget)
  - Final amended budget
  - Actual amounts
- Variance column (difference between final amended and actual ) is encouraged but not mandatory

CITY OF PATASKALA, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Real and other taxes	\$ 1,060,188	\$ 1,115,000	\$ 1,116,937	\$ 1,937
Licenses and permits	233,300	301,150	303,537	2,387
Fines and forfeitures	107,600	71,443	61,226	(10,217)
Intergovernmental	239,756	285,131	285,148	17
Special assessments	2,500	500	460	(40)
Investment income	25,462	30,000	27,356	(2,644)
Other	15,000	45,000	328,104	283,104
<b>Total Revenues</b>	<b>1,683,806</b>	<b>1,848,224</b>	<b>2,122,768</b>	<b>274,544</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General government	1,276,752	1,292,975	1,026,100	266,875
Community environment	469,608	446,750	410,738	36,012
Leisure time activity	183,125	167,693	156,265	11,428
<b>Total Expenditures</b>	<b>1,929,485</b>	<b>1,907,418</b>	<b>1,593,103</b>	<b>314,315</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(245,679)</b>	<b>(59,194)</b>	<b>529,665</b>	<b>588,859</b>
<b>Other Financing Sources (Uses):</b>				
Sale of capital assets	1,500	1,500	-	(1,500)
Transfers in	-	17,000	-	(17,000)
Transfers (out)	(95,000)	(120,000)	(120,000)	-
<b>Total Other Financing Uses</b>	<b>(93,500)</b>	<b>(101,500)</b>	<b>(120,000)</b>	<b>(18,500)</b>
<b>Net Change in Fund Balances</b>	<b>(339,179)</b>	<b>(160,694)</b>	<b>409,665</b>	<b>570,359</b>
<b>Fund Balances at Beginning of Year</b>	<b>1,438,128</b>	<b>1,438,128</b>	<b>1,438,128</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>211,588</b>	<b>211,588</b>	<b>211,588</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 1,310,537</b>	<b>\$ 1,489,022</b>	<b>\$ 2,059,381</b>	<b>\$ 570,359</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

# Phases of a Budget

- Planning
  - Identification of goals & objectives
  - Revenue projections
- Development
  - Departmental Requests
  - Capital Planning
  - Development of budget presentation materials
- Evaluation & Review
  - Budget Hearings
  - Proposed Budget
  - Legislative Approval

# Development of Goals & Objectives

- Organization-wide and departmental plans: mission statements, key objectives and major activities.
- Important to identify both short-term (tactical) and long-term (strategic) goals.
- Where are we today, and where do we want to be in 1-year, 5-years and beyond?
- Measuring Success: performance measures, benchmarks, financial targets, etc.

# Revenue Projections

- Qualitative forecasting methods
- Quantitative forecasting methods





# **Qualitative Forecasting Methods**

1. Consensus
2. Expert-Panel Group
3. Personal Judgment

# Quantitative Forecasting Methods

- Trend Analysis
- Linear Analysis
  - Simple regressive
  - Multiple regressive
- Time Series Analysis
- Econometric Forecasting
- Regression Analysis

	A	B	F	G	H	I	J	K	L	M	N	O	P
1													
2								38.17%	7.50%	5.62%	New source income tax growth		
3											Income tax growth rate		5.46%
4							2013 Act						
5							\$ 3,265,274.00	\$ 4,511,632.26	\$ 4,850,009.06	\$ 5,122,449.74	Total Income Tax Collections		\$ 5,402,006.00
6											Debt Service Requirement		
7											Street Fund	35.65%	
8											Police Fund	53.00%	
9											Debt Service Fur	9.20%	
10											Capital Fund	2.15%	
11										\$ 15,806,841.99	\$ 15,824,142.84		\$
12	Detail Description	Account	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
13	Real Property Taxes	101.000.41101	\$ 901,562.00	\$ 874,982.39	\$ 838,977.00	\$ 62,585.00	\$ 26,579.61	\$ 828,989.05	\$ 828,151.52	\$ 848,280.52	\$ 901,562.00	\$ 874,982.39	\$ 901,562.00
14	Manufactured Home/Trailer Tax	101.000.41102	\$ 7,000.00	\$ 5,692.69	\$ 5,000.00	\$ 2,000.00	\$ 1,307.31	\$ 4,424.36	\$ 4,383.44	\$ 5,017.66	\$ 7,000.00	\$ 5,692.69	\$ 7,000.00
15	Local Government Fund	101.000.42101	\$ 47,000.00	\$ 31,262.88	\$ 47,600.00	\$ (600.00)	\$ 15,737.12	\$ 43,562.82	\$ 47,649.06	\$ 46,552.10	\$ 47,000.00	\$ 31,262.88	\$ 47,000.00
16	Rollback/Homestead Reimbursement	101.000.42102	\$ 130,328.00	\$ 65,900.80	\$ 118,476.00	\$ 11,852.00	\$ 64,427.20	\$ 116,801.83	\$ 119,493.52	\$ 126,991.53	\$ 130,328.00	\$ 65,900.80	\$ 130,328.00
17	Electric Utility Income Tax	101.000.42103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,341.61	\$ -	\$ -	\$ -	\$ -
18	Cigarette Tax	101.000.42104	\$ 100.00	\$ -	\$ 300.00	\$ (200.00)	\$ 100.00	\$ 296.96	\$ 259.84	\$ 386.44	\$ 100.00	\$ -	\$ 100.00
19	Liquor Permits	101.000.42105	\$ 12,000.00	\$ 11,200.00	\$ 12,000.00	\$ -	\$ 800.00	\$ 10,380.30	\$ 10,425.10	\$ 8,923.60	\$ 12,000.00	\$ 11,200.00	\$ 12,000.00
20	Estate Tax	101.000.42106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,202.07	\$ 371.67	\$ -	\$ -	\$ -	\$ -
21	Other State-Shared Revenues	101.000.42199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Federal Grants	101.000.42201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	State Grants	101.000.42202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,542.76	\$ -	\$ -	\$ -	\$ -	\$ -
24	State Loans	101.000.42203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Other Intergovernmental Grants & Loans	101.000.42299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Building Licenses & Permits	101.000.43101	\$ 25,000.00	\$ 12,335.00	\$ 22,500.00	\$ 2,500.00	\$ 12,665.00	\$ 17,800.94	\$ 30,701.99	\$ 28,560.00	\$ 25,000.00	\$ 12,335.00	\$ 25,000.00
27	Public Records Copy Charges	101.000.43102	\$ 50.00	\$ 29.80	\$ -	\$ 50.00	\$ 20.20	\$ -	\$ -	\$ 14.10	\$ 50.00	\$ 29.80	\$ 50.00
28	Garage Sale Permits	101.000.43105	\$ 800.00	\$ 550.00	\$ 500.00	\$ 300.00	\$ 250.00	\$ 910.00	\$ 855.00	\$ 740.00	\$ 800.00	\$ 550.00	\$ 800.00
29	Sign Permits	101.000.43106	\$ 2,500.00	\$ 1,289.00	\$ 7,500.00	\$ (5,000.00)	\$ 1,211.00	\$ 7,313.81	\$ 12,527.95	\$ 2,794.51	\$ 2,500.00	\$ 1,289.00	\$ 2,500.00
30	Variance Application Fee	101.000.43107	\$ 25,000.00	\$ 19,350.00	\$ 5,000.00	\$ 20,000.00	\$ 5,650.00	\$ 600.00	\$ 8,150.00	\$ 26,980.00	\$ 25,000.00	\$ 19,350.00	\$ 25,000.00
31	Other Zoning Permits & Fees	101.000.43108	\$ 15,000.00	\$ 7,960.00	\$ 25,000.00	\$ (10,000.00)	\$ 7,040.00	\$ 34,587.20	\$ 22,566.80	\$ 25,675.00	\$ 15,000.00	\$ 7,960.00	\$ 15,000.00
32	Other Misc General Service Charges	101.000.43199	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,220.00	\$ 75.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
33	Franchise Fees	101.000.43301	\$ 130,000.00	\$ 76,439.19	\$ 160,000.00	\$ (30,000.00)	\$ 53,560.81	\$ 170,452.85	\$ 174,435.22	\$ 156,069.05	\$ 130,000.00	\$ 76,439.19	\$ 130,000.00
34	Tower Lease	101.000.43302	\$ 30,000.00	\$ -	\$ 34,000.00	\$ (4,000.00)	\$ 30,000.00	\$ -	\$ -	\$ 24,792.71	\$ 30,000.00	\$ -	\$ 30,000.00
35	Credit Card Convenience Fee	101.000.43303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Licking County Court - Jury/Witness Fees	101.000.43304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.00	\$ -	\$ -	\$ -	\$ -	\$ -

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	<b>CITY OF PATASKALA, OHIO</b>											
3	<b>REVENUE ANALYSIS - BY FUND</b>											
4	<b>FOR YEARS 2014 - 2022</b>											
5												
6												
7	<b>Row Labels</b>	<b>2014 Act</b>	<b>2015 Act</b>	<b>2016 Act</b>	<b>2017 Bud</b>	<b>2017 YTD Act</b>	<b>2018 Fcst</b>	<b>2019 Fcst</b>	<b>2020 Fcst</b>	<b>2021 Fcst</b>	<b>2022 Fcst</b>	
8	<b>101 - General Fund</b>	<b>\$ 1,713,654.83</b>	<b>\$ 1,447,450.96</b>	<b>\$ 1,469,231.01</b>	<b>\$ 1,519,140.00</b>	<b>\$ 1,230,932.25</b>	<b>\$ 1,540,120.00</b>	<b>\$ 1,561,043.00</b>	<b>\$ 1,595,737.00</b>	<b>\$ 1,618,209.00</b>	<b>\$ 1,643,960.00</b>	
9	<b>Taxes</b>	<b>\$ 833,413.41</b>	<b>\$ 832,534.96</b>	<b>\$ 853,298.18</b>	<b>\$ 908,562.00</b>	<b>\$ 880,675.08</b>	<b>\$ 922,085.00</b>	<b>\$ 935,811.00</b>	<b>\$ 949,743.00</b>	<b>\$ 963,885.00</b>	<b>\$ 978,238.00</b>	
10	Property Taxes	\$ 833,413.41	\$ 832,534.96	\$ 853,298.18	\$ 908,562.00	\$ 880,675.08	\$ 922,085.00	\$ 935,811.00	\$ 949,743.00	\$ 963,885.00	\$ 978,238.00	
11												
12	<b>Intergovernmental</b>	<b>\$ 197,786.74</b>	<b>\$ 183,540.80</b>	<b>\$ 182,853.67</b>	<b>\$ 189,428.00</b>	<b>\$ 108,363.68</b>	<b>\$ 192,435.00</b>	<b>\$ 195,094.00</b>	<b>\$ 197,806.00</b>	<b>\$ 200,572.00</b>	<b>\$ 203,393.00</b>	
13	Grants & Loans	\$ 10,542.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	State-Shared Revenues	\$ 187,243.98	\$ 183,540.80	\$ 182,853.67	\$ 189,428.00	\$ 108,363.68	\$ 192,435.00	\$ 195,094.00	\$ 197,806.00	\$ 200,572.00	\$ 203,393.00	
15												
16	<b>Charges for Service</b>	<b>\$ 232,890.80</b>	<b>\$ 249,311.96</b>	<b>\$ 265,625.37</b>	<b>\$ 229,350.00</b>	<b>\$ 117,952.99</b>	<b>\$ 229,300.00</b>	<b>\$ 229,300.00</b>	<b>\$ 239,800.00</b>	<b>\$ 239,800.00</b>	<b>\$ 245,300.00</b>	
17	General Government Fees	\$ 62,431.95	\$ 74,876.74	\$ 84,763.61	\$ 69,350.00	\$ 41,513.80	\$ 69,300.00	\$ 69,300.00	\$ 69,800.00	\$ 69,800.00	\$ 70,300.00	
18	Other Service Charges	\$ 170,458.85	\$ 174,435.22	\$ 180,861.76	\$ 160,000.00	\$ 76,439.19	\$ 160,000.00	\$ 160,000.00	\$ 170,000.00	\$ 170,000.00	\$ 175,000.00	
19												
20	<b>Fines &amp; Forfeitures</b>	<b>\$ 162,997.17</b>	<b>\$ 152,933.11</b>	<b>\$ 137,689.45</b>	<b>\$ 155,300.00</b>	<b>\$ 95,910.12</b>	<b>\$ 160,300.00</b>	<b>\$ 165,400.00</b>	<b>\$ 172,502.00</b>	<b>\$ 177,606.00</b>	<b>\$ 180,212.00</b>	
21	Mayor's Court	\$ 162,863.17	\$ 150,433.11	\$ 137,689.45	\$ 154,800.00	\$ 95,910.12	\$ 159,800.00	\$ 164,900.00	\$ 172,002.00	\$ 177,106.00	\$ 179,712.00	
22	Other Fines & Forfeitures	\$ 134.00	\$ 2,500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	
23												
24	<b>Special Assessments</b>	<b>\$ 4,168.88</b>	<b>\$ 5,591.01</b>	<b>\$ 2,439.90</b>	<b>\$ 2,500.00</b>	<b>\$ -</b>	<b>\$ 2,500.00</b>	<b>\$ 2,500.00</b>	<b>\$ 2,500.00</b>	<b>\$ 2,500.00</b>	<b>\$ 2,500.00</b>	
25	Special Assessments	\$ 4,168.88	\$ 5,591.01	\$ 2,439.90	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	
26												
27	<b>Miscellaneous Revenue</b>	<b>\$ 132,759.64</b>	<b>\$ 23,539.12</b>	<b>\$ 27,324.44</b>	<b>\$ 34,000.00</b>	<b>\$ 28,030.38</b>	<b>\$ 32,500.00</b>	<b>\$ 32,938.00</b>	<b>\$ 33,386.00</b>	<b>\$ 33,846.00</b>	<b>\$ 34,317.00</b>	
28	Investment Income	\$ 3,258.72	\$ 7,186.76	\$ 12,506.27	\$ 15,000.00	\$ 12,313.02	\$ 17,500.00	\$ 17,938.00	\$ 18,386.00	\$ 18,846.00	\$ 19,317.00	
29	Other Miscellaneous Revenue	\$ 129,500.92	\$ 16,352.36	\$ 14,818.17	\$ 19,000.00	\$ 15,717.36	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	
30												
31	<b>Transfers &amp; Advances</b>	<b>\$ 149,638.19</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
32	Transfers & Advances	\$ 149,638.19	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	
33												
34	<b>102 - Unclaimed Funds</b>	<b>\$ 25.00</b>	<b>\$ 6.92</b>	<b>\$ 108.38</b>	<b>\$ 1,000.00</b>	<b>\$ 768.24</b>	<b>\$ 100.00</b>	<b>\$ 100.00</b>	<b>\$ 100.00</b>	<b>\$ 100.00</b>	<b>\$ 100.00</b>	
35	<b>Miscellaneous Revenue</b>	<b>\$ 25.00</b>	<b>\$ 6.92</b>	<b>\$ 108.38</b>	<b>\$ 1,000.00</b>	<b>\$ 768.24</b>	<b>\$ 100.00</b>	<b>\$ 100.00</b>	<b>\$ 100.00</b>	<b>\$ 100.00</b>	<b>\$ 100.00</b>	
36	Other Miscellaneous Revenue	\$ 25.00	\$ 6.92	\$ 108.38	\$ 1,000.00	\$ 768.24	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	
37												
38	<b>201 - Street Fund</b>	<b>\$ 2,795,788.66</b>	<b>\$ 2,374,012.60</b>	<b>\$ 2,610,091.65</b>	<b>\$ 2,708,315.00</b>	<b>\$ 1,914,768.56</b>	<b>\$ 2,567,415.00</b>	<b>\$ 2,622,732.00</b>	<b>\$ 2,720,925.00</b>	<b>\$ 2,803,290.00</b>	<b>\$ 2,951,704.00</b>	
39	<b>Taxes</b>	<b>\$ 2,097,908.98</b>	<b>\$ 1,615,053.07</b>	<b>\$ 1,826,153.33</b>	<b>\$ 1,925,815.00</b>	<b>\$ 1,369,232.42</b>	<b>\$ 1,786,065.00</b>	<b>\$ 1,822,455.00</b>	<b>\$ 1,906,643.00</b>	<b>\$ 1,969,922.00</b>	<b>\$ 2,104,168.00</b>	
40	Income Taxes	\$ 2,097,908.98	\$ 1,615,053.07	\$ 1,826,153.33	\$ 1,925,815.00	\$ 1,369,232.42	\$ 1,786,065.00	\$ 1,822,455.00	\$ 1,906,643.00	\$ 1,969,922.00	\$ 2,104,168.00	

# **Departmental Budget/Funding Requests**

- Prepare detailed budget instructions; or
- Departmental budget manual
- Data collection tools: budgetary system, Excel spreadsheets, other



Finance Department

James M. Nicholson  
Finance Director

Jamce A. Smith  
Finance Manager

TO: Tim Hickin Mike Compton  
Bruce Brooks Mike Boals  
Lenier Crawford Alan Haines  
Jason Fravel Scott Fulton  
Chris Sharrock Maryann Figgins  
Trent Howell Stephanie Tallman  
Kip Kelsey Brandi Taft

CC: Tommy Lee Andy Walther  
Ann Boehnlein

FROM: Jamie Nicholson

DATE: July 29, 2021

SUBJ: 2022 Operating Budget & 2023-2026 Projections

It's the time of year when we begin to plan for the upcoming budget year. In order to facilitate the process, I've updated the Excel templates used during last year's budget process, to simplify the task of preparing the departmental budgets for 2022. These models will be sent via email under separate cover. The salary planning templates included in the spreadsheets have been updated to calculate (on an employee-level basis) projected wage and benefit-related expenditures by year from 2022 through 2026. The projections for 2022-2026 include any staffing additions you've already communicated to me, any anticipated step increases that individual employees would be eligible for, as well as estimated annual increases in the overall pay scales. For 2022, the scales have been increased by 3.0%, and the remaining years (2023 – 2026) have also been increased by 3.0% each year. These amounts have been included simply as a placeholder, as we'll begin negotiations for FOP, OPBA and USW 2023-2025 wages sometime in mid-2022.

Projected other non-wage related spending, however, (such as supplies, conferences & travel, or contractual services, etc.) will need to be manually determined and documented as part of the budget process. The expenditure reporting templates also have the capability to report other operating expenditures by year from 2022 through 2026.

**Salary & Budget Templates**

Each of you will receive, under separate cover, an email with a link to number of spreadsheets labeled with the fund and department (e.g., 'Fund 101 - Dept 101 Budget.xlsx') for your use in preparing and submitting budget information. **PLEASE DO NOT CHANGE THE NAME OF THE FILE WHEN YOU RETURN IT TO ME.** Each of the templates that provide for employee wage contains three tabs (non-wage cost centers only have two tabs) which are as follows:

- 1. Salary Planning - This tab provides you with all of the necessary tools and information to calculate employee wages, taxes, health insurance and pension. The employee information specific to your department has already been pre-loaded into your model including the employee name, current wage rate, annual review period and insurance coverage status.

You will note that the model includes expense planning for 2022 and four (4) future years. Completing this section will allow us to accurately project the city's fund balances through 2026. The data calculated in this section will be automatically transferred to the '2022-2026 Expense Budget' tab.

- 2. 2022-2026 Expense Budget - This is the primary area for budget data entry. It provides the account number and description, the current 2021 budget and year-to-date spending data, as well as the 2020 full-year actual expenditures. The 2020 and 2021 data was extracted from the SSI VIP accounting system, and represents current information as of June 30, 2021. In order to protect the integrity of the budget templates, most of the input cells in the wage-related section are protected, and cannot be directly keyed into. The data for these cells will come directly from the salary tab. Please note that the model provides each of you with the ability to input data for four (4) future years.
- 3. SSI Data - This tab will be used by the Finance Department to export and manipulate the budget data. Please don't make any changes or entries into this tab as it will make it more difficult for us to consolidate the budget data.

When starting to prepare the 2022 budget, you should begin with the Salary Planning tab first. As mentioned earlier in this memo, I preloaded information for all current employees. Please review the information that has been provided and contact me if you have any questions or concerns. If you wish to propose a new hire in any of the 5 years covered by the model (any you haven't already communicated that information to me), you will need to follow these steps to prepare the salary and expense budget:

- 1) Go to cell A10 in the Salary Planning tab and click on the cell. In each of the cells in this column, you should use the drop-down box to add employees to the report. In order to simplify the process, I have preloaded the templates with position titles from which to select. In addition, I loaded all currently active employees in that department, including: their current wage rate; hourly/salary status; allocation percentage (100%, unless employee cost is being shared by other departments); longevity and step/merit increase review month.

- 2) If an employee is eligible for the annual Cost of Living (COLA) increase, you should click on the drop-down box in column F and select 'Y' (yes). If the employee is not eligible for the increase, leave the 'N' in the box. The rate has been pre-programmed with a 3.0% COLA in 2022, and 3.0% each year during 2023-2026.
- 3) If an employee is eligible for a step increase during 2022, you will need to input the rate of increase (as a percent) anticipated to bring the employee to the next step. This number

# Capital Planning

- Identification of major, large dollar projects, including: funding sources; timing of projects and
- Ideally, every year should be updating a rolling 5-year capital improvement plan (CIP)
- Funded versus non-funded projects. It's important to report on both, in order to inform the governing body of potential risks.



**Finance Department**

James M. Nicholson  
Finance Director

Jamie A. Smith  
Finance Manager

**TO:** Tim Hickin Alan Haines  
Jason Fravel Chris Sharrock  
MaryAnn Figgins Trent Howell  
Bruce Brooks Mike Boals  
Scott Fulton Lenier Crawford

**CC:** Todd Barstow Mike Compton

**FROM:** Jamie Nicholson

**DATE:** May 11, 2021

**RE:** 2022-2026 Capital Planning Process

The initial step in the 2022 budget process is to update the 5-year capital/project planning document. The intent of this process is to not only identify purchases of equipment, vehicles and street/utility construction projects, but also to serve as a tool to assist in identifying and quantifying other large expenditures which would deviate from the normal run-rate of spending on operations. A good example of this would be the periodic purchase of heavy equipment or significant investments in contractual services (e.g., design, engineering, etc.) which would fall outside of the norm. Please note that any expenditure requiring direct Council authorization (e.g., legislation) should have a worksheet submitted and included in the database.

Accompanying this memo are the project worksheets that were developed as a part of the 2021 budget process. I would ask each of you to review them and mark them up as follows: (1) project has been completed; (2) project will not be undertaken (e.g., delete project from database); or (3) modify the project details (you'll need to provide info on how to modify the project). Once these are returned to me, I'll update the information in the database. This should take care of a large number of the projects included in the CIP program.

If you have new projects that you'd like to add to the database, you'll be able to do that as well. I have developed spreadsheets in Excel which contain 25 individually numbered and identified tabs that will be used to gather the information for newly proposed projects. This file will be distributed under separate cover via email. You will use a single tab for each project, program or investment. Each tab should provide information about the nature of the project, its justification, type/timing of expenditures, sources of funding and impact to the relevant fund operating budget. Much of the data is input through the use of drop-down menu choices, eliminating the need to re-key in the data. The descriptive and financial data must be input by the user of the document. You should prepare one sheet for each capital project/program requested. The primary worksheet is entitled, *2022 Capital Planning Templates - New Projects.xls*, and contains spreadsheets 1-25 and must be used first. Please let me know if you have more than 25 new projects and I will distribute an additional file.

To better assist you in understanding the process, here are the steps to follow and descriptions of the fields. You should input data in the order listed.

**Project #:** This field provides a systematic method of identifying and tracking the proposed capital projects. It is formula driven and will automatically calculate once the Department field is input.

**Project Title:** This field should be a concise description of the nature of the project. It will appear on all reports and should provide a basic understanding of the capital project.

**Department:** This is a drop-down menu box which will allow the user to input the cost-center number and department name. The options are as follows:

- |                              |                             |
|------------------------------|-----------------------------|
| 101 – Administration         | 401 – Public Service        |
| 102 – Economic Development   | 501 – Finance               |
| 103 – Planning & Zoning      | 601 – City Hall Building    |
| 104 – Engineering            | 602 – Police Building       |
| 105 – Information Technology | 603 – Public Service Bldg   |
| 109 – Other General Charges  | 604 – Parks & Lands         |
| 151 – Mayor                  | 651 – Recreational Programs |
| 152 – Council                | 801 – Water Utility         |
| 153 – Boards & Commissions   | 802 – Water Capital Impr    |
| 201 – Mayor's Court          | 851 – Sewer Utility         |
| 202 – Legal                  | 852 – Sewer Capital Impr.   |
| 301 – Police                 |                             |

**Contact:** Input your name on this field for reference purposes.

**Priority:** Please assign a priority rating to this project. You should consider the impact to your ability to provide service, as well as financial and other consequences/impacts to delaying or eliminating the project. The ratings are as follows:

*Critical* - Not performing this task could cause significant financial, legal and/or operational consequences to the city, or the department's ability to provide a satisfactory level of service. These are considered the 'must-haves' in the program.

*Highly Important* - These tasks are important to the mission and goals of the department and should be undertaken if sufficient funding exists. These items are not as mission critical as the previous rating, but should be considered as the 'need to have' in the program.

*Important* - These items are the 'nice to have' items in the program. Delaying and/or reducing these items would not significantly impact the department's ability to provide a cost-effective, quality level of service. However, not including these items might have an impact on other proposed projects.



**Capital Improvements and Major Initiative**

2022 *thru* 2026

**City of Pataskala, Ohio**

Department Parks Department  
 Contact Dave Ramsey  
 Type Maintenance  
 Useful Life 0 years  
 Category Maintenance (non-depr)  
 Priority 2 Very Important

Project # PRK-16-006  
 Project Name Dead Tree/Underbrush Removal in Parks

RAMP Project No Incl in Budget Yes  
 CIP Project No

**Description**

Total Project Cost: \$57,500

Proposed removal of identified dead and overhanging trees, limbs and invasive species in multiple city parks in order to provide safe passage and improving the aesthetic quality of the parks. Of particular note is Municipal Park trail, the west side and wooded areas of Liberty Park, and the south side of Freedom Park near the detention pond, Karr Park wooded area, and Foundation Park at and around Conway Trail and shelter house; Establish funding source for future maintenance and condition.

**Justification**

Safety and aesthetics of community parks. In order to reduce overall project cost, the work may be performed entirely or in part by city staff and equipment.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
37,500	Construction/Contract	5,000	5,000	5,000	5,000		20,000
<b>Total</b>	<b>Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>		<b>20,000</b>

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
37,500	101 - General Fund	5,000	5,000	5,000	5,000		20,000
<b>Total</b>	<b>Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>		<b>20,000</b>

**Budget Impact/Other**

Prior	Budget Items	2022	2023	2024	2025	2026	Total
38,000	101.604.53650 - Tree Maintenance/Removal	5,000	5,000	5,000	5,000		20,000
<b>Total</b>	<b>Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>		<b>20,000</b>

# **Budget Presentation to Council/Board**

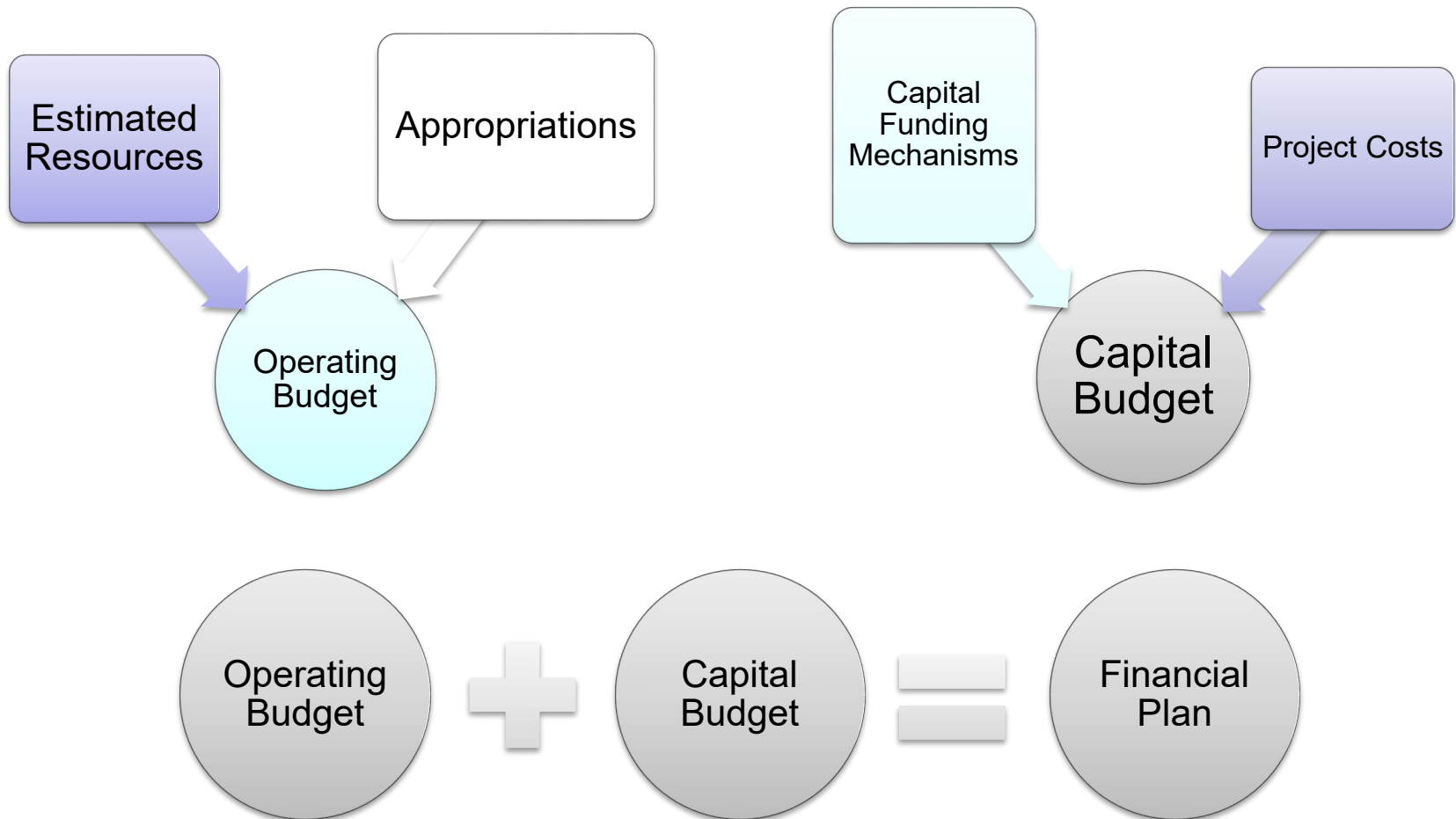
- Formal Power Point Presentation
  - What to include
  - What not to include
- Ordinance Preparation
  - Legal Compliance
  - Varying formats

# What to Include

- Underlying assumptions in preparing the budget
- Discuss the highlights in the budget
  - Key challenges
  - Key Issues or Concerns
  - Budget Initiatives

# What to Include (continued)

- Outline the basic character of a budget:



## **What to Include** (continued)

- Fiscal condition of the organization
- Economic outlook with some local facts
- Summary of personnel changes
- Key capital projects
  - Projects included in proposed budget
  - Projects not included due to funding constraints

## What to Include (continued)

- Things to keep in mind
  - Make it interesting
  - Keep things in general or the aggregate
  - Involve as many people in the organization as possible
    - If you have one speaker have all Department Head present for answering questions
  - Might want to have a dress rehearsal of the presentation so there are no surprises

# **Budget Hearings**

- What is the purpose?
- Who should attend the hearings?
- What are the roles of each party?

# **Budget Hearings** (continued)

- What is the purpose?
  - Opportunity for each unit of the organization to present their plans for the next year or more
    - Describe new initiatives
    - Justify extraordinary changes in spending requests
    - Explain new funding options
    - Address questions and concerns of others in attendance at the meeting



# **Budget Hearings** (continued)

- May or may not be open to the public
- If internal, there is usually no record of the proceeding.
- Even with the smallest organization take more than one day to complete the process
- Format of the Hearings can be
  - Formal - Power Point with handouts
  - Informal – from the information compiled by the Fiscal Officer

## **Budget Hearings** (continued)

- The Budget Hearings phase of the budget process ends with the Proposed Budget
- The Proposed Budget is presented to governing body (Council, Board, Commission, Trustees, etc.)
  - Formally: at a special meeting or meetings
  - Informally: at a regular meeting

# **Budget Hearings** (continued)

- At the conclusion of each hearing, a list of recommendations within the budget proposal should be outlined for all parties
  - Decision can be made at the current hearing
  - Deferred to a second meeting to disclose the approved recommendations
  - There may be one to several meetings reserved to discuss the Departmental requests approval, denial or postponement

# What Not to Include

- Do not include a problem without a solution
- Stick to the key issues for the entire organization
- Limit the acronyms and accounting jargon
- Keep away from the line-item details
- Have a balanced presentation
  - some good things
  - some bad things

# Formal vs. Informal

- Informal presentation
  - Usually does not use Power Point
  - Same information is included in a handout that addresses the key points the Finance Director and City Manager or Mayor believe should be disclosed to City Council
  - Very organization-specific
  - Still needs to be done at an Open (Public) Meeting

# Legislation Preparation

- Can be an ordinance or resolution
- Must comply with
  - Ohio Revised Code § 5705.38(C):

*Appropriation measures shall be classified so as to set forth separately the amounts appropriated for each office, department, and division, and, within each, the amount appropriated for personal services...*
  - Budget Policy's legal level of budgetary control-only if it is more restrictive than ORC.

# Legislation Preparation (continued)

- Transfers and Advances must be authorized by Council/Board and appropriated within the budget.
  - ORC § 5705.40:
    - ...Transfers may be made by resolution or ordinance from one appropriation item to another, ...*
  - Be sure that the transfers and advances are balanced (i.e., transfer/advance revenue equals transfer/advance expense).

# Legislation Preparation (continued)

- If a new fund is established you may be required to get approval from the Auditor of State's office when (bulletins 1999-06 and 2000-04 for school districts):
  - ...It is necessary to continue to submit requests to the Auditor of State when the creation of the fund is not specifically authorized by statute or when the purpose of the fund is not identified in Ohio Rev. Code §5705.09 (A) - (H)*
- Normal exceptions:
  - Prior authorization by statute
  - Capital projects funds





CITY OF PATASKALA

**ORDINANCE 2021-4403**

Passed November 15, 2021

**AN ORDINANCE TO MAKE APPROPRIATIONS FOR CURRENT EXPENSES AND OTHER EXPENDITURES OF THE CITY OF PATASKALA, STATE OF OHIO, DURING THE FISCAL YEAR ENDING DECEMBER 31, 2022, AND TO AUTHORIZE APPROVED INTERFUND TRANSFERS.**

*WHEREAS*, Ohio Revised Code (ORC) §5705.38(A) requires the taxing authority of each political subdivision to pass an annual appropriation measure on or about the first day of each year; and

*WHEREAS*, the Council for the City of Pataskala, State of Ohio, wishes to provide funding for current expenses and other expenditures of the city during the fiscal year 2022; and

*WHEREAS*, pursuant to Section 5.04 of Article V of the Charter of the City of Pataskala, Ohio, the City Administrator has submitted a proposed municipal budget with estimates and explanatory data.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF PATASKALA, COUNTY OF LICKING, STATE OF OHIO, A MAJORITY OF ALL MEMBERS ELECTED OR APPOINTED THERETO CONCURRING, THAT:**

Section 1: To provide for the current expenses and other expenditures of the City of Pataskala during the fiscal year ending December 31, 2022, the annual sums as illustrated in **Exhibit A**, a copy of which is attached and is incorporated herein, are hereby set aside and appropriated.

Section 2: Council hereby approves the interfund transfers identified in the aforementioned budget, and directs the Finance Director to effect such transfers.

Section 3: It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of Council and that all deliberations of the Council and any of the decision making bodies of the City of Pataskala which resulted in such formal actions were in meetings open to the public in compliance with all legal requirements of the State of Ohio.

Section 4: This Ordinance shall become effective from and after the earliest period allowed by the Charter of the City of Pataskala.

FUND - FUNCTION - OBJECT	2022 Budget
<b>GOVERNMENTAL FUNDS</b>	<b>\$13,921,547</b>
<b>101 - GENERAL FUND</b>	<b>\$2,380,854</b>
<b>100 - GENERAL GOVERNMENT</b>	<b>\$965,378</b>
SALARY & RELATED	\$484,012
CONTRACTUAL SERVICES	\$332,315
GENERAL OPERATING	\$149,051
<b>150 - EXECUTIVE &amp; LEGISLATIVE</b>	<b>\$204,073</b>
SALARY & RELATED	\$163,123
CONTRACTUAL SERVICES	\$12,000
GENERAL OPERATING	\$28,950
<b>200 - COURT &amp; LEGAL</b>	<b>\$317,650</b>
SALARY & RELATED	\$104,550
CONTRACTUAL SERVICES	\$201,100
GENERAL OPERATING	\$12,000
<b>500 - FINANCE</b>	<b>\$111,053</b>
SALARY & RELATED	\$43,250
CONTRACTUAL SERVICES	\$44,263
GENERAL OPERATING	\$23,540
<b>600 - PARKS, LANDS &amp; MUNICIPAL FACILITIES</b>	<b>\$447,700</b>
SALARY & RELATED	\$300
CONTRACTUAL SERVICES	\$113,000
GENERAL OPERATING	\$214,400
CAPITAL OUTLAY	\$120,000
<b>900 - TRANSFERS &amp; ADVANCES</b>	<b>\$335,000</b>
TRANSFERS & ADVANCES	\$335,000
<b>201 - STREET FUND</b>	<b>\$4,276,450</b>
<b>100 - GENERAL GOVERNMENT</b>	<b>\$838,595</b>
SALARY & RELATED	\$107,480
CONTRACTUAL SERVICES	\$731,115
<b>200 - COURT &amp; LEGAL</b>	<b>\$65,000</b>
CONTRACTUAL SERVICES	\$65,000
<b>400 - PUBLIC SERVICE</b>	<b>\$3,123,056</b>
SALARY & RELATED	\$1,047,649
CONTRACTUAL SERVICES	\$209,500
GENERAL OPERATING	\$342,500

# The Budget Document

- A typical budget document includes:
  - A message from the Superintendent, Board, City Manager, Mayor or Finance Director summarizing the major policy issues
  - An organizational chart
  - Background information that sets the framework for how the budget was developed
  - A section summarizing the key issues considered in the current recommended budget

# **The Budget Document** (continued)

- A series of tables, charts and graphs that summarize revenues by source, expenditures by fund and department, FTE positions by fund, and department, and proposed changes in FTE positions
- More detailed information by department on spending requests; departmental goals, objectives, and performance measures; and FTE positions by rank
- A separate section containing detailed information on the proposed spending plan for the year

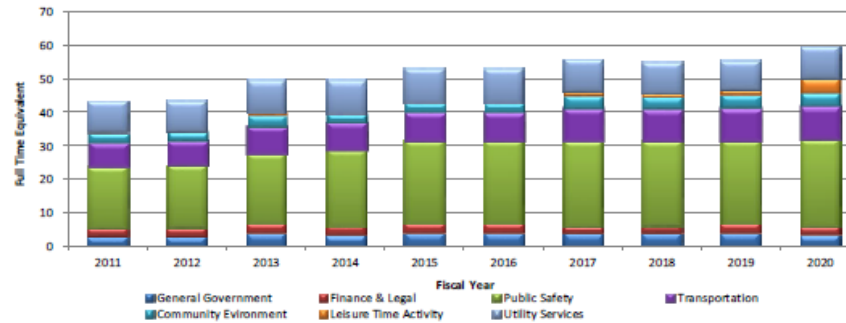
**Staffing/Headcount:**

As the City of Pataskala didn't enact the income tax until mid-2010, maintaining tight control on staffing is, and has been, extremely important. Pataskala was the last municipality in the state for the voters to approve the income tax, 40+ years after most cities adopted them. We have been able to carefully add staff in the Police and Street functions where the voters indicated increases were warranted. Below are several graphs that indicate where staffing (FTE) levels have been over the past 10 years and projected for the next 5 years.

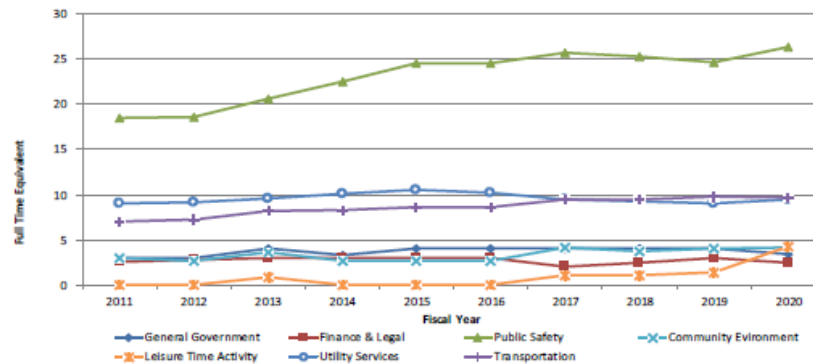
**2012-2026 Headcount (FTE) Analysis**

Function	Year														
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
General Government	4.00	3.80	2.43	4.01	4.03	4.01	1.96	1.97	1.83	2.42	3.02	3.35	3.35	3.35	3.35
Executive & Legislative	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance & Legal	2.75	3.00	3.00	3.00	3.00	3.00	3.41	4.00	3.02	5.10	4.41	4.39	4.39	4.72	4.32
Public Safety	18.54	20.56	22.47	24.55	24.67	25.69	25.23	24.62	26.33	25.98	26.34	26.34	26.34	26.34	26.34
Transportation	7.25	8.15	8.28	8.62	9.45	9.39	9.43	9.77	9.68	11.50	11.29	11.54	11.54	11.54	11.54
Community Environment	2.63	3.61	2.63	2.63	3.49	4.10	3.69	4.00	4.15	4.10	4.14	4.14	4.14	4.14	4.14
Leisure Time Activity	0.00	0.83	0.00	0.00	0.02	1.00	1.05	1.38	4.24	5.26	6.26	5.21	5.21	5.21	5.21
Utility Services	9.15	9.49	10.02	10.47	10.20	9.46	9.24	8.97	9.47	10.58	10.58	10.58	10.58	10.58	10.58
<b>Total</b>	<b>45.32</b>	<b>50.44</b>	<b>49.83</b>	<b>54.28</b>	<b>55.86</b>	<b>57.05</b>	<b>55.01</b>	<b>55.69</b>	<b>59.71</b>	<b>65.94</b>	<b>67.04</b>	<b>66.55</b>	<b>66.55</b>	<b>66.88</b>	<b>66.48</b>

**Full-Time Equivalent Employees  
By Function 2011 - 2020**



**Full-Time Equivalent Employees  
By Function 2011 - 2020**

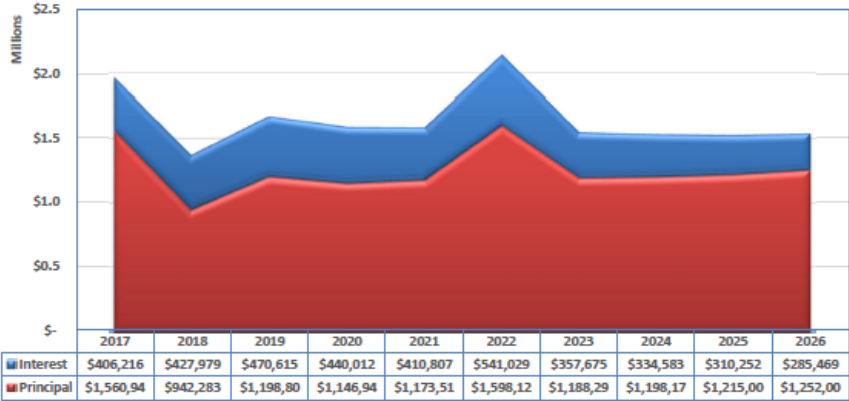


# **The Budget Document** (continued)

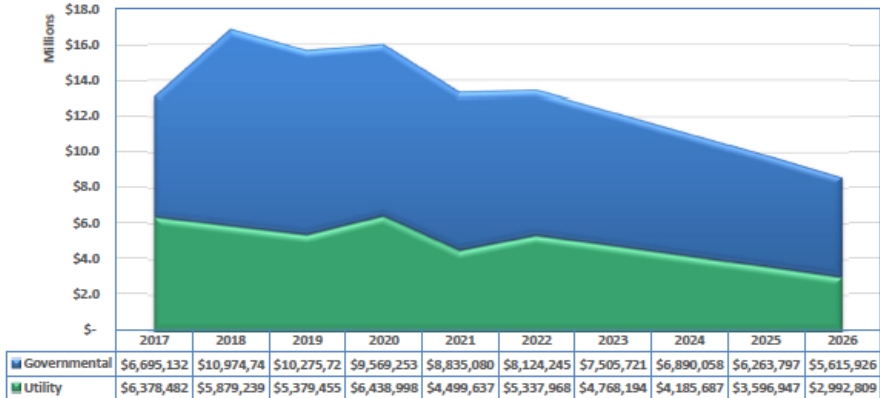
- A separate section on debt service obligations for the budget year
- Additional sections on enterprise activities and other fee-for service ventures
- Detailed spending proposal for internal service activities
- A separate section on expenditures for agency/trust funds

**CITY OF PATASKALA, OHIO**  
**OUTSTANDING DEBT & DEBT SERVICE ANALYSIS**

**All Funds Debt Service**  
**2017 - 2026**



**All Funds Outstanding Debt Balance**  
**2017 - 2026**



**CITY OF PATASKALA, OHIO**  
**DEBT SERVICE SCHEDULE**  
**FISCAL YEAR 2021**

		SOURCE OF FUNDING FOR DEBT SERVICE				Total
		Debt Service 401	Water Debt Service 604	Sewer Debt Service 654	Oaks Special Assessment 655	
2015 Water Service Bonds (2007 refd)	Interest	\$ -	\$ 161,750.00	\$ -	\$ -	\$ 161,750.00
	Principal	-	220,000.00	-	-	220,000.00
<b>Total 2015 Water Service Bonds</b>		\$ -	\$ 381,750.00	\$ -	\$ -	\$ 381,750.00
Summit Road South SIB	Interest	\$ 796.75	\$ -	\$ -	\$ -	\$ 796.75
	Principal	35,322.40	-	-	-	35,322.40
<b>Total SIB Debt</b>		\$ 36,119.15	\$ -	\$ -	\$ -	\$ 36,119.15
OPWC CQ27K - Refugee Rd	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	3,236.60	-	-	-	3,236.60
<b>Total OPWC CQ27K</b>		\$ 3,236.60	\$ -	\$ -	\$ -	\$ 3,236.60
OPWC CQ27R - Mink Street, Phase III	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	6,132.46	-	-	-	6,132.46
<b>Total OPWC CQ27R</b>		\$ 6,132.46	\$ -	\$ -	\$ -	\$ 6,132.46
OPWC CQ15U - Columbia Rd Culvert	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	5,598.50	-	-	-	5,598.50
<b>Total OPWC CQ15U</b>		\$ 5,598.50	\$ -	\$ -	\$ -	\$ 5,598.50
OPWC Debt - All Issues	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	14,967.56	-	-	-	14,967.56
<b>Total OPWC Debt</b>		\$ 14,967.56	\$ -	\$ -	\$ -	\$ 14,967.56
2014 LTGO Bonds	Interest	\$ 154,225.00	\$ 33,625.00	\$ 30,500.00	\$ -	\$ 218,350.00
	Principal	300,000.00	65,000.00	60,000.00	-	425,000.00
<b>Total 2014 Bonds</b>		\$ 454,225.00	\$ 98,625.00	\$ 90,500.00	\$ -	\$ 643,350.00
2018 LTGO Bonds - Police Facility	Interest	\$ 108,641.00	\$ -	\$ -	\$ -	\$ 108,641.00
	Principal	260,000.00	-	-	-	260,000.00
<b>Total 2018 Bonds</b>		\$ 368,641.00	\$ -	\$ -	\$ -	\$ 368,641.00
2014 LGIF Loan - MARCS Tower	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	22,500.00	-	-	-	22,500.00
<b>Total LGIF/MARCS Tower Loan</b>		\$ 22,500.00	\$ -	\$ -	\$ -	\$ 22,500.00
Main Street/SR-310 PNB Note	Interest	\$ 5,090.14	\$ 5,090.14	\$ -	\$ -	\$ 10,180.28
	Principal	100,000.00	100,000.00	-	-	200,000.00
<b>Total Main Street/SR-310 Note</b>		\$ 105,090.14	\$ 105,090.14	\$ -	\$ -	\$ 210,180.28
PNB Note - All Issues	Interest	\$ 5,090.14	\$ 5,090.14	\$ -	\$ -	\$ 10,180.28
	Principal	100,000.00	100,000.00	-	-	200,000.00
<b>Total PNB Note</b>		\$ 105,090.14	\$ 105,090.14	\$ -	\$ -	\$ 210,180.28
OWDA 5374 - SCADA	Interest	\$ -	\$ -	\$ 728.89	\$ -	\$ 728.89
	Principal	-	-	2,596.35	-	2,596.35
<b>Total OWDA 5374 - SCADA</b>		\$ -	\$ -	\$ 3,325.24	\$ -	\$ 3,325.24
OWDA 5735 - WWTP #2	Interest	\$ -	\$ -	\$ 64,194.79	\$ -	\$ 64,194.79
	Principal	-	-	206,378.67	-	206,378.67
<b>Total OWDA 5735 - WWTP #2</b>		\$ -	\$ -	\$ 270,573.46	\$ -	\$ 270,573.46
OWDA 5917 - The Oaks	Interest	\$ -	\$ -	\$ -	\$ 7,915.51	\$ 7,915.51
	Principal	-	-	-	12,347.97	12,347.97
<b>Total OWDA 5917 - The Oaks</b>		\$ -	\$ -	\$ -	\$ 20,263.48	\$ 20,263.48
OWDA 8927 - WRF Impr Construction	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	-	-	-	-	-
<b>Total OWDA 8927 - WRF Impr Constr</b>		\$ -	\$ -	\$ -	\$ -	\$ -
OWDA Debt - All Issues	Interest	\$ -	\$ -	\$ 64,923.68	\$ 7,915.51	\$ 72,839.19
	Principal	-	-	208,975.02	12,347.97	221,322.99
<b>Total OWDA Debt</b>		\$ -	\$ -	\$ 273,898.70	\$ 20,263.48	\$ 294,162.18
<b>GRAND TOTAL DEBT</b>		\$ 1,001,542.85	\$ 585,465.14	\$ 364,398.70	\$ 20,263.48	\$ 1,971,670.17

# **What to include in a Budget Document?**

- Transmittal letter
- Overview of the Budget
- Details by Departmental Unit by Fund



# Transmittal Letter

- Summary budget details
- Highlights of the budget
- Objectives and goals of the budget
- Initiatives in this budget that were not in the previous year's budget
- Assumptions for both revenue and expenditure
- Economic outlook

# Overview of the Budget

- Discussion by the preparer of the budget on details on the current budget over previous budgets.
- Discussion on changes in fund balance
- Discussion on revenue projections as a whole
- Discussion on appropriations as a whole
- Discussion of personnel changes

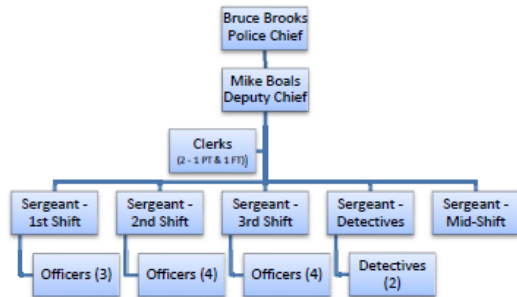
# **Details by Departmental Unit**

- Description of each unit within the organization
- Overview of what is in the unit budget
- Overview of unit changes in personnel

- **Maintain Public Order:** To maintain peace and public order. To assist during times of natural or technological disasters and/or other critical incidents. To provide for the safe and effective flow of both vehicular and pedestrian traffic, and the investigation of traffic-related accidents.
- **Prevent, Detect and Investigate Criminal Activity:** To prevent crime through active and coordinated patrols that limit the opportunity for a crime to occur, and through education of citizens that reduces the likelihood of them becoming victims of crime. To provide a thorough, appropriate and efficient investigation of criminal activity.
- **Apprehension of Offenders:** To provide for the expeditious and prudent apprehension of suspected violators of the law, regardless of the individual's status in the community.
- **Community Service:** To provide the resources necessary for assisting citizens under special non-criminal circumstances.

### Departmental Overview

The primary responsibility of the Police Department is to provide law enforcement, protection of life and property and crime prevention to the City of Pataskala around the clock, 365 days a year. Authorized staffing in the department consists of a Chief, Deputy Chief, five (5) sergeants, two (2) detectives and eleven (11) full-time and three (3) part-time officers. All of the department's expenses are accounted for in the Police fund other than those funded by grants.



### Major Departmental Activities:

- Investigate and deter crimes, collect evidence.
- Enforce city ordinances and the laws of Ohio and the United States of America.
- Provide public record services and requests for reports.
- Testify in court.
- Assist in planning and security for special events.
- Deter civil unrest.

### Proposed Goals & Objectives:

- Continue to provide a safe environment for our growing community. Expanding our involvement in the community by participating in activities and functions. This builds the relationships that help us gather information to better keep our residents, visitors and business owners safe.

- Our goal is to continue to work with City Council to develop a plan that will help us retain experienced employees. This allows us to maintain a high level of service to the community more efficiently by keeping our experienced personnel within the division.
- Another goal is to update our dispatching/reporting system. This will allow our officers to see what and who other agencies are dealing with and communicate with a large portion of the officers in the surrounding jurisdictions without tying up the radio. The New World system will streamline communication and lessen radio traffic. This also keeps all officers on the Licking County Sheriff's radio system safer during emergency situations.
- Two (2) cruiser replacements planned for 2022. Annual replacement of two (2) cruisers at a cost of \$50,000 each in 2022-2026. We continue with our cruiser replacement rotation schedule to help assure we are able to respond to calls for service without interruption. This also helps keep both officers and other travelers safe by having vehicles in good working order.

Overall, this department is budgeted at \$3.20 million and is up by \$58.9 thousand (1.88%) from the FY 2021 budget.

### Budget Summary:

	FY 2020 Actual	FY 2021 Budget	FY 2022 Proposed	\$ Incr/(Decr) 2022/2021	% Incr/(Decr) 2022/2021
Salary & Related	\$ 1,682,897	\$ 2,726,839	\$ 2,748,557	\$ 21,718	0.80%
Contractual Services	19,491	33,212	28,500	(4,712)	-14.19%
General Operating	145,788	283,435	247,500	(35,935)	-12.68%
Capital Outlay	167,250	97,061	174,900	77,839	80.20%
<b>Total</b>	<b>\$ 2,015,426</b>	<b>\$ 3,140,547</b>	<b>\$ 3,199,457</b>	<b>\$ 58,910</b>	<b>1.88%</b>

### Salary & Related

Salaries and related is up by \$21.7 thousand (0.8%) due to the following: (1) various employee step increases; (2) a 3.8% general wage scale increase per the CBA; (3) staffed at the currently authorized number of sworn officers; partially offset by reduced participation in the city's medical insurance program and reduced spending on other miscellaneous employee benefits.

### Contractual Services

The 2022 budget for contractual services is \$28.5 thousand and is down by \$4.7 thousand (14.19%) from the 2021 budget. The decrease is due to the department budgeting somewhat lower spending on outside services in 2021.

### General Operating

The 2022 budget in this category is \$247.5 thousand and is down by \$35.9 thousand (12.68%). The decrease is primarily driven by reduced planned spending on supplies, materials and fuel.

### Capital Outlay

This category is up by \$77.8 thousand (80.20%) which is primarily due to there being only one (1) cruiser replacement in 2021 versus two (2) in 2022. Proposed FY 2022 expenditures include the following:

Project	Amount
Cruiser replacements (2)	\$100,000
New World/Tyler Technologies RMS/CAD	30,900
File storage server replacement	24,000

# **What is a Distinguished Budget?**

- Recognition by GFOA for outstanding budget document, which includes expanded information for the readers of the document.
- The program is specifically designed to encourage state and local governments to prepare and issue budget documents of the highest quality.
- The program actively strives to assist participating governments to achieve the goal of improving their budget document.

# GFOA Distinguished Budget Presentation Award

- The GFOA established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Pataskala**

**Ohio**

For the Fiscal Year Beginning

**January 1, 2018**

*Christopher P. Movill*

Executive Director

# GFOA Distinguished Budget Presentation Award

- Visit GFOA website at <http://www.gfoa.org/budgetaward>
- Website provides all the details on how to submit and earn the award
  - Eligibility requirements
  - Application Form
  - Judging process
  - Criteria
  - Criteria explanation





# 'After the Budget'

- *Budget Modifications*

- Any increase or decrease in expense budget (i.e., appropriations) requires approval and adoption by governing body.
- Any significant increase or decrease in projected revenues should be incorporated into financial plan (i.e., budget) as soon as reasonably possible.
- Revised financial projections must be sent to your county budget commission.
  - Revised Certificate of Estimated Resources & Appropriations

**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  
March 8, 2018

Jamie Nicholson, Finance Director  
City of Pataskala

I, Michael L. Smith, County Auditor of Licking County, Ohio, do hereby certify that the total appropriations from each fund taken together with all other outstanding appropriations, do not exceed the last amended official estimate of resources for the fiscal year beginning January 1st, 2018, as determined by the Budget Commission of said County.

*Michael L. Smith*

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

1st AMENDED OFFICIAL CERTIFICATE OF  
ESTIMATED RESOURCES  
CITY OF PATASKALA - LICKING COUNTY

	January 1, 2018 UNEC. BALANCE	TAXES	OTHER	TOTAL
<b>GENERAL</b>	\$ 1,239,535.90	\$ 950,035.00	\$ 590,185.00	\$ 2,779,755.90
SPECIAL REVENUE	4,880,932.17	-	6,283,430.00	11,164,362.17
DEBT SERVICE	95,427.63	-	1,166,665.00	1,262,092.63
CAPITAL PROJECTS	1,316,682.37	-	10,811,019.00	12,127,701.37
SPECIAL ASSESSMENTS	-	-	-	-
ENTERPRISE	5,220,375.10	-	4,497,835.00	9,718,210.10
INTERNAL	-	-	-	-
FIDUCIARY	299,036.60	-	380,000.00	679,036.60
<b>TOTAL ALL FUNDS</b>	<b>\$ 13,051,989.77</b>	<b>\$ 950,035.00</b>	<b>\$ 23,729,134.00</b>	<b>\$ 37,731,158.77</b>
<b>GENERAL</b>				
101 - General Fund	\$ 1,238,627.36	\$ 950,035.00	\$ 590,085.00	\$ 2,778,747.36
102 - Unclaimed Funds	908.54	-	100.00	1,008.54
<b>TOTAL</b>	<b>\$ 1,239,535.90</b>	<b>\$ 950,035.00</b>	<b>\$ 590,185.00</b>	<b>\$ 2,779,755.90</b>
<b>SPECIAL REVENUE</b>				
201 - Street Fund	\$ 2,637,251.58	\$ -	\$ 2,567,415.00	\$ 5,204,666.58
202 - State Highway	127,151.38	-	59,250.00	186,401.38
203 - Ecological Preservation	1,000.00	-	-	1,000.00
204 - Pataskala JEDD	1,284.65	-	-	1,284.65
205 - Permissive License Tax	468,592.58	-	515,200.00	983,792.58
206 - Recreation Fund	56,236.14	-	100,150.00	156,386.14
207 - Park Use	101,619.59	-	31,200.00	132,819.59
208 - Police Fund	1,351,545.83	-	2,988,215.00	4,339,760.83
209 - Immobilization	490.00	-	-	490.00
210 - Mayor's Court Computer	26,019.60	-	7,000.00	33,019.60
211 - Alcohol Enforcement & Education	5,921.10	-	-	5,921.10
212 - Law Enforcement Trust	8,972.13	-	3,000.00	11,972.13
213 - Pataskala Mobile Home Park	4,478.51	-	-	4,478.51
214 - FEMA Fund	-	-	-	-
215 - CHIP Fund	-	-	-	-
216 - Community Development Block Grant	-	-	-	-
217 - Safe Routes to School	-	-	-	-
218 - Police K-9	2,153.57	-	5,000.00	7,153.57
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	7,510.00	-	7,000.00	14,510.00
223 - Payment In Lieu	79,386.50	-	-	79,386.50
<b>TOTAL</b>	<b>\$ 4,880,932.17</b>	<b>\$ -</b>	<b>\$ 6,283,430.00</b>	<b>\$ 11,164,362.17</b>
<b>DEBT SERVICE</b>				
401 - Debt Service	\$ 65,360.44	\$ -	\$ 1,166,665.00	\$ 1,232,025.44
402 - Street Bond	30,067.19	-	-	30,067.19
<b>TOTAL</b>	<b>\$ 95,427.63</b>	<b>\$ -</b>	<b>\$ 1,166,665.00</b>	<b>\$ 1,262,092.63</b>
<b>CAPITAL PROJECTS</b>				
301 - Capital Improvements	\$ 781,428.40	\$ -	\$ 5,698,232.00	\$ 6,479,660.40
302 - Bond Improvements	16,540.87	-	4,604,500.00	4,621,040.87
303 - State Issue II Capital Improvements	(163,018.80)	-	165,000.00	1,981.20
304 - Municipal Building Purchase	6,870.84	-	-	6,870.84
305 - Courter Bridge Improvements	59.08	-	-	59.08
306 - SR 310 TIF	258,063.80	-	223,287.00	481,350.80
307 - Columbia Road Bridge Improvements	4,880.00	-	-	4,880.00
308 - Capital Facilities	411,858.18	-	120,000.00	531,858.18
<b>TOTAL</b>	<b>\$ 1,316,682.37</b>	<b>\$ -</b>	<b>\$ 10,811,019.00</b>	<b>\$ 12,127,701.37</b>

**SPECIAL ASSESSMENTS**

	UNENC. BALANCE	TAXES	OTHER	TOTAL
	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENTERPRISE FUND</b>				
601 - Water Utility	\$ 746,363.02	\$ -	\$ 1,200,614.00	\$ 1,946,977.02
602 - Water Capital Improvements	1,398,831.54	-	614,890.00	2,013,721.54
603 - Water Bond Improvements	157.35	-	-	157.35
604 - Water Debt Service	90,761.24	-	528,570.00	619,331.24
605 - Water Treatment Plant #2	0.38	-	-	0.38
606 - Water Utility State Issue II (OPWC)	-	-	-	-
651 - Sewer Utility	1,708,816.85	-	1,231,890.00	2,940,706.85
652 - Sewer Capital Improvements	1,210,280.52	-	499,360.00	1,709,640.52
653 - Sewer Bond Improvements	378.88	-	500.00	878.88
654 - Sewer Debt Service	48,353.75	-	401,750.00	450,103.75
655 - Oaks Assessment	16,431.57	-	20,261.00	36,692.57
656 - Utility State Issue II (OPWC)	-	-	-	-
<b>TOTAL</b>	<b>\$ 5,220,375.10</b>	<b>\$ -</b>	<b>\$ 4,497,835.00</b>	<b>\$ 9,718,210.10</b>

**INTERNAL FUNDS**

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

**FIDUCIARY FUNDS**

501 - Construction Account/Project Fund	\$ 213,150.83	\$ -	\$ 375,000.00	\$ 588,150.83
502 - Fire Escrow Fund	24,000.00	-	-	24,000.00
503 - Vendor Bond & Escrow	600.00	-	5,000.00	5,600.00
504 - Police Evidence/Cash Seizure	-	-	-	-
999 - Payroll Cleaning Fund	61,285.77	-	-	61,285.77
<b>TOTAL</b>	<b>\$ 299,036.60</b>	<b>\$ -</b>	<b>\$ 380,000.00</b>	<b>\$ 679,036.60</b>

THE FOLLOWING IS THE AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2018 AS REVISED BY THE BUDGET COMMISSION OF LICKING COUNTY WHICH SHALL GOVERN THE TOTAL APPROPRIATION MADE AT ANY TIME DURING SUCH FISCAL YEAR.

BUDGET COMMISSION

*Michael L. Smith*

*William C. Hayes*

*Olivia C. Parkinson*

# 'After the Budget'

- *Audit Considerations*

- Tax budget compliance has been eliminated from the OCS, but auditors are to report if they become aware of non-compliance through other testing procedures.
- Annual audit (or biennial, if appropriate) verifies compliance with budget at the legally adopted level.
- BFS include analysis of major fund compliance with budget (original & final)

**Good luck, &  
happy budgeting!**



**Government Finance Officers Association**



## **Contact Information**

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