



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
2024 BUDGET SCHEDULE**

(approved by City Council 05/19/23)

DATE	DELIVERABLE
June 16, 2023	Capital planning (CIP) templates distributed to departments.
July 21, 2023	Development of revenue projections completed. Departments provided with estimated budget funding.
July 28, 2023	Operating budget planning templates/models distributed to departments.
August 4, 2023	Completed capital planning (CIP) templates due back to Finance Department.
August 18, 2023	Capital planning (CIP) data loaded into database and reports distributed to departments.
August 25, 2023	Proposed departmental operating budget data due to Finance Department.
August 31, 2023	Preliminary budget reports distributed by Finance.
August 28 – September 8, 2023	Finance to review and consolidate departmental budgets.
September 18 - 22, 2023	Budget reviews by Administrator and Finance Director with draft budget presentation prepared.
September 25, 2023	Council 2024 budget planning workshop.
October 11, 2023	Preliminary budget document and legislation presented to City Council for review.
October 16, 2023	1 st reading of legislation.
October 17 – October 31, 2023	Finance Committee review and budget public hearings
November 6, 2023	2 nd reading of legislation.
November 20, 2023	3 rd reading of legislation. Anticipated adoption by City Council.
December 18, 2023	Certified copy of budget sent to the Licking County Auditor and an initial Certificate of Estimated Resources' requested.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q				
1	CITY OF PATASKALA, OHIO																				
2	2024-2028 SALARY PLANNING MODEL	Fiscal Year 2024 Staffing, Wages & Benefit Expense Projections																			
3																					
4	Fund: 101 - General Fund																				
5	Department: 101 - City Administrator							(Only enter data in these cells if a new position is being filled)													
6																					
7	Employee Name	Projected Rate as of 12/31/23	Hourly or Salary?	Alloc Percent	Level	Jan-24 Cost of Living Increase? (Y/N)	2024 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							
8														Avg Rate	Hours	Wages	Ra				
9																					
10	Hickin, Timothy O	\$ 119,999.88	Salary	10%	105	Y	3.000%			1	1.133%	N	FAM	\$ 60.0963	2,080	\$ 12,500	\$				
11	Sharrock, Christopher D	\$ 108,149.86	Salary	10%	110	Y	3.000%			2	3.000%	N	EEC	\$ 55.0380	2,080	\$ 11,448	\$				
12	Cumbo, Jessica M	\$ 27.8600	Hourly	10%	101	Y	3.000%			12	0.000%	N	FAM	\$ 28.6315	2,080	\$ 5,955	\$ 42				
13	New Level 109 Hire (Mechanic)	\$ 36.0600	Hourly	10%	109	Y	3.000%	2024	1		2.900%	N	FAM	\$ 37.1371	2,080	\$ 7,725	\$ 55				
14	Enter Employee Name	\$ -	0%	0	N	0.000%					0.000%	N	NONE	\$ -	0	\$ -	\$				
15	Enter Employee Name	\$ -	0%	0	N	0.000%					0.000%	N	NONE	\$ -	0	\$ -	\$				
16	Enter Employee Name	\$ -	0%	0	N	0.000%					0.000%	N	NONE	\$ -	0	\$ -	\$				
17	Enter Employee Name	\$ -	0%	0	N	0.000%					0.000%	N	NONE	\$ -	0	\$ -	\$				
36	Enter Employee Name	\$ -	0%	0	N	0.000%					0.000%	N	NONE	\$ -	0	\$ -	\$				
37	Enter Employee Name	\$ -	0%	0	N	0.000%					0.000%	N	NONE	\$ -	0	\$ -	\$				
38	Enter Employee Name	\$ -	0%	0	N	0.000%					0.000%	N	NONE	\$ -	0	\$ -	\$				
39	Enter Employee Name	\$ -	0%	0	N	0.000%					0.000%	N	NONE	\$ -	0	\$ -	\$				
40	Enter Employee Name	\$ -	0%	0	N	0.000%					0.000%	N	NONE	\$ -	0	\$ -	\$				
41	Enter Employee Name	\$ -	0%	0	N	0.000%					0.000%	N	NONE	\$ -	0	\$ -	\$				
42																					
43	Total All Employees										10%			\$ 4.5226	8,320	\$ 37,628	\$ 5				
44																					
45																					
46																					
47																					
48		2024 Budget Summary:						Insurance Status Codes:													
50	Salaries & Wages			52101	\$ 41,878						EE - Employee										
51	Seasonal			52102	\$ -						EEC - Employee + Child										
52	Overtime			52103	\$ 1,543						EES - Employee + Spouse										
53	OPERS Pension			52301	\$ 7,329						FAM - Family										
54	OP&F Pension			52302	\$ -						LV-EE - Employee Life & Vision only										
55	Health Insurance			52201	\$ 11,377						LV-EES - Employee & Spouse Life & Vision Only										
56	Taxable Fringe Benefit			52101	\$ -						LV-FAM - Family Life & Vision Only										
57	Uniforms			52401	\$ 500						LDV-EE - Employee Life, Dental & Vision Only										
58	Workers Compensation			52204	\$ 1,650						LDV-EES - Employee & Spouse Life, Dental & Vision Only										
59	Health Reimbursement Acct (HRA)			52205	\$ 1,200						LDV-FAM - Family Life, Dental & Vision Only										
60											OPT-EE - Employee Opt-Out, Life Only										
61											OPT-EES - Employee & Spouse Opt-Out, Life Only										
62											OPT-FAM - Family Opt-Out, Life Only										



CITY OF PATASKALA, OHIO
FISCAL 2024-2028 EXPENSE BUDGET

101 - City Administrator
101 - General Fund

		2024 Budget	2023 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	Aug-23 YTD Actual			2022 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)			2023 Budget	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast		
Salary & Related	Salaries & Wages	\$ 41,878	\$ 25,330	\$ 16,548	65.33%	\$ 18,347	\$ 16,448	\$ 25,430	154.61%	\$ 25,330	\$ 41,878	\$ 45,449	\$ 44,973	\$ 46,886	\$					
		-	-	-	0.00%	-	-	-	0.00%	-	-	-	-	-	-					
		1,543	398	1,145	287.69%	57	81	1,462	1799.08%	398	1,543	1,624	1,711	1,813	-					
		-	-	-	0.00%	-	-	-	0.00%	-	-	-	-	-	-					
		-	-	-	0.00%	-	-	-	0.00%	-	-	-	-	-	-					
	Total Salaries & Wages		\$ 43,421	\$ 25,728	\$ 17,693	68.77%	\$ 18,404	\$ 16,529	\$ 26,892	162.69%	\$ 25,728	\$ 43,421	\$ 47,073	\$ 46,684	\$ 48,699	\$				
	Taxes & Insurance	\$ 630	\$ 689	\$ (59)	-8.56%	\$ 503	\$ 695	\$ (65)	-9.34%	\$ 689	\$ 630	\$ 683	\$ 677	\$ 706	\$					
		11,377	8,428	2,949	34.99%	3,872	5,586	5,791	103.67%	8,428	11,377	12,472	13,856	15,186	-					
		-	-	-	0.00%	-	-	-	0.00%	-	-	-	-	-	-					
		1,650	719	931	129.49%	60	247	1,403	566.69%	719	1,650	1,789	1,774	1,851	-					
		1,200	952	248	26.10%	458	611	589	96.50%	952	1,200	1,200	1,200	1,200	-					
		-	-	-	0.00%	-	354	(354)	-100.00%	-	-	-	-	-	-					
		-	-	-	0.00%	-	-	-	0.00%	-	-	-	-	-	-					
	Total Taxes & Insurance		\$ 14,857	\$ 10,788	\$ 4,069	37.72%	\$ 4,893	\$ 7,493	\$ 7,364	98.27%	\$ 10,788	\$ 14,857	\$ 16,144	\$ 17,507	\$ 18,943	\$				
	Pension	\$ 7,329	\$ 4,959	\$ 2,370	47.79%	\$ 3,352	\$ 5,630	\$ 1,699	30.17%	\$ 4,959	\$ 7,329	\$ 7,928	\$ 7,922	\$ 8,254	\$					
		-	-	-	0.00%	-	-	-	0.00%	-	-	-	-	-	-					
	Total Pension		\$ 7,329	\$ 4,959	\$ 2,370	47.79%	\$ 3,352	\$ 5,630	\$ 1,699	30.17%	\$ 4,959	\$ 7,329	\$ 7,928	\$ 7,922	\$ 8,254	\$				
	Employee Benefits	\$ 500	\$ -	\$ 500	100.00%	\$ -	\$ -	\$ 500	100.00%	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$					
		-	-	-	0.00%	-	-	-	0.00%	-	-	-	-	-	-					
		3,000	3,115	(115)	-3.69%	1,787	1,334	1,666	124.94%	3,115	3,000	3,000	3,000	3,000	-					
		-	-	-	0.00%	-	-	-	0.00%	-	-	-	-	-	-					
		2,000	1,600	400	25.00%	-	-	2,000	100.00%	1,600	2,000	2,000	2,000	2,000	-					
		-	-	-	0.00%	-	-	-	0.00%	-	-	-	-	-	-					
	Total Employee Benefits		\$ 5,500	\$ 4,715	\$ 785	16.65%	\$ 1,787	\$ 1,334	\$ 4,166	312.39%	\$ 4,715	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$				
	Total Salary & Related		\$ 71,107	\$ 46,190	\$ 24,917	53.95%	\$ 28,436	\$ 30,986	\$ 40,121	129.48%	\$ 46,190	\$ 71,107	\$ 76,645	\$ 77,613	\$ 81,396	\$				
	Governmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$					
		-	-	-	0.00%	-	-	-	0.00%	-	-	-	-	-	-					

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:

Fund level:	208 - Police Fund
Function level:	300 - Police
Department level:	301 - Police Patrol
Activity level:	School Resource Officer
Object level:	52 - Salary & Related
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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real and other taxes	\$ 1,377,178	\$ 1,457,000	\$ 1,392,302	\$ (64,698)
Licenses and permits	267,800	271,315	294,566	23,251
Fines and forfeitures	68,200	200,800	182,237	(18,563)
Intergovernmental	252,479	272,952	368,124	95,172
Special assessments	1,000	1,000	30	(970)
Contributions and donations	-	-	1,625	1,625
Investment income	19,400	17,500	44,703	27,203
Other	30,000	45,000	5,387	(39,613)
Total Revenues	2,016,057	2,265,567	2,288,974	23,407
Expenditures:				
<i>Current:</i>				
General government	2,119,898	1,615,184	1,046,300	568,884
Community environment	14,274	510,126	426,457	83,669
Leisure time activity	595	-	-	-
Total Expenditures	2,134,767	2,125,310	1,472,757	652,553
Excess (Deficiency) of Revenues Over (Under) Expenditures	(118,710)	140,257	816,217	675,960
Other Financing Sources (Uses):				
Sale of capital assets	1,500	1,500	-	(1,500)
Transfers (out)	(335,000)	(349,000)	(349,000)	-
Total Other Financing Uses	(333,500)	(347,500)	(349,000)	(1,500)
Net Change in Fund Balances	(452,210)	(207,243)	467,217	674,460
Fund Balances at Beginning of Year	2,849,064	2,849,064	2,849,064	-
Prior Year Encumbrances Appropriated	83,913	83,913	83,913	-
Fund Balance at End of Year	\$ 2,480,767	\$ 2,725,734	\$ 3,400,194	\$ 674,460

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	Q	R	
1								5.70%	10.89%	14.21%	New source income tax growth				\$ -	
2											income tax growth rate		8.10%	PD share of total	5.00%	
3							2019 Actual						49.57%	50.00%		
4							\$ 5,831,708.18	\$ 6,164,127.01	\$ 6,835,619.95	\$ 7,806,667.39	Total Income Tax Collections		\$ 8,438,667.00	\$ 8,860,600.00	\$ 8,860,600.00	
5											Debt Service Requirement			\$ 751,494.00		
6												Street Fund	47.10%	45.00%		
7												Police Fund	46.30%	45.00%		
8												Debt Service Fund	5.10%	8.50%		
9												Capital Fund	1.50%	1.50%		
10														\$ 30,000,000.00	\$ 30,000,000.00	
11								\$ 19,032,290.94	\$ 20,738,392.76	\$ 21,304,066.24	\$ 40,810,912.35	\$ 17,750,315.74		\$ (15,000,000.00)	#####	
12			#####	#####	#####	\$ 3,115,187.35	#####	2020	2021	2022	2023	2023	2023	2023	2024	
13	Detail Description	Account	Curr Bud	YTD	Perm Bud	Rev Adj	Uncoll Bal	Cur Year-3 Actual	Cur Year-2 Actual	Cur Year-1 Actual	Cur Year Budget	Cur Year YTD Act	Rev Cur Year	Budg Cur Year	Bud C	Cur Year+1 Fcst
14	Real Property Taxes	101.000.41101	\$ 1,600,000.00	\$ 1,552,045.26	\$ 1,493,500.00	\$ 106,500.00	\$ 47,954.74	\$ 1,109,711.52	\$ 1,323,481.95	\$ 1,384,729.04	\$ 1,600,000.00	\$ 1,552,045.26	\$ 1,600,000.00	\$ -	\$ -	\$ 1,610,501.00
15	Manufactured Home/Trailer Tax	101.000.41102	\$ 7,000.00	\$ 10,761.46	\$ 7,000.00	\$ -	\$ (3,761.46)	\$ 7,225.68	\$ 6,357.88	\$ 7,572.64	\$ 7,000.00	\$ 10,761.46	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00
16	Local Government Fund	101.000.42101	\$ 154,000.00	\$ 103,188.23	\$ 106,325.00	\$ 47,675.00	\$ 50,811.77	\$ 109,432.29	\$ 131,107.53	\$ 152,245.31	\$ 154,000.00	\$ 103,188.23	\$ 154,000.00	\$ -	\$ -	\$ 154,000.00
17	Rollback/Homestead Reimburseme	101.000.42102	\$ 159,163.00	\$ -	\$ 159,163.00	\$ -	\$ 159,163.00	\$ 165,625.68	\$ 193,256.32	\$ 197,469.14	\$ 159,163.00	\$ -	\$ 159,163.00	\$ -	\$ -	\$ 163,938.00
18	Electric Utility Income Tax	101.000.42103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Cigarette Tax	101.000.42104	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ 259.84	\$ 367.42	\$ 389.00	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ -	\$ 100.00
20	Liquor Permits	101.000.42105	\$ 5,000.00	\$ 1,827.70	\$ 12,000.00	\$ (7,000.00)	\$ 3,172.30	\$ 9,704.10	\$ 3,557.40	\$ 18,020.80	\$ 5,000.00	\$ 1,827.70	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
21	Estate Tax	101.000.42106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Other State-Shared Revenues	101.000.42199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Federal Grants	101.000.42201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	State Grants	101.000.42202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	State Loans	101.000.42203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Other Intergovernmental Grants & I	101.000.42299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Building Licenses & Permits	101.000.43101	\$ 40,000.00	\$ 18,835.00	\$ 40,000.00	\$ -	\$ 21,165.00	\$ 62,790.00	\$ 62,155.00	\$ 42,430.00	\$ 40,000.00	\$ 18,835.00	\$ 40,000.00	\$ -	\$ -	\$ 44,000.00
28	Public Records Copy Charges	101.000.43102	\$ -	\$ 45.00	\$ -	\$ -	\$ (45.00)	\$ 13.63	\$ 1.48	\$ 95.20	\$ -	\$ 45.00	\$ -	\$ -	\$ -	\$ -
29	Garage Sale Permits	101.000.43105	\$ 300.00	\$ 180.00	\$ 300.00	\$ -	\$ 120.00	\$ 275.00	\$ 479.00	\$ 560.00	\$ 300.00	\$ 180.00	\$ 300.00	\$ -	\$ -	\$ 300.00
30	Sign Permits	101.000.43106	\$ 2,500.00	\$ 935.49	\$ 2,500.00	\$ -	\$ 1,564.51	\$ 1,857.55	\$ 1,785.83	\$ 3,110.70	\$ 2,500.00	\$ 935.49	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00
31	Variance Application Fee	101.000.43107	\$ 22,500.00	\$ 12,655.00	\$ 22,500.00	\$ -	\$ 9,845.00	\$ 17,975.00	\$ 26,180.00	\$ 26,800.00	\$ 22,500.00	\$ 12,655.00	\$ 22,500.00	\$ -	\$ -	\$ 22,500.00
32	Other Zoning Permits & Fees	101.000.43108	\$ 15,000.00	\$ 10,185.00	\$ 15,000.00	\$ -	\$ 4,815.00	\$ 15,185.00	\$ 19,280.00	\$ 14,710.00	\$ 15,000.00	\$ 10,185.00	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00
33	Other Misc General Service Charge	101.000.43199	\$ 1,000.00	\$ 920.00	\$ 1,000.00	\$ -	\$ 80.00	\$ -	\$ 125.00	\$ 550.00	\$ 1,000.00	\$ 920.00	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
34	Franchise Fees	101.000.43301	\$ 165,000.00	\$ 129,241.50	\$ 160,000.00	\$ 5,000.00	\$ 35,758.50	\$ 205,440.85	\$ 177,496.86	\$ 176,706.83	\$ 165,000.00	\$ 129,241.50	\$ 165,000.00	\$ -	\$ -	\$ 165,000.00
35	Tower Lease	101.000.43302	\$ 30,000.00	\$ -	\$ 30,000.00	\$ -	\$ 30,000.00	\$ -	\$ 28,741.57	\$ 29,603.82	\$ 30,000.00	\$ -	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00
36	Credit Card Convenience Fee	101.000.43303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Licking County Court - Jury/Witness	101.000.43304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	A	B	C	D	E	F	G	H	I	J	K	
2	CITY OF PATASKALA, OHIO											
3	REVENUE ANALYSIS - BY FUND											
4	FOR YEARS 2020 - 2028											
5												
6												
7	Row Labels	2020 Act	2021 Act	2022 Act	2023 Bud	2023 YTD Act	2024 Fcst	2025 Fcst	2026 Fcst	2027 Fcst	2028 Fcst	
8	101 - General Fund	\$ 2,139,662.90	\$ 2,102,711.96	\$ 2,288,973.95	\$ 2,474,323.00	\$ 2,041,224.90	\$ 2,490,448.00	\$ 2,551,326.00	\$ 2,614,519.00	\$ 2,679,080.00	\$ 2,746,064.00	
9	Taxes	\$ 1,116,937.20	\$ 1,329,839.83	\$ 1,392,301.68	\$ 1,607,000.00	\$ 1,562,806.72	\$ 1,617,501.00	\$ 1,665,816.00	\$ 1,715,580.00	\$ 1,766,837.00	\$ 1,819,632.00	
10	Property Taxes	\$ 1,116,937.20	\$ 1,329,839.83	\$ 1,392,301.68	\$ 1,607,000.00	\$ 1,562,806.72	\$ 1,617,501.00	\$ 1,665,816.00	\$ 1,715,580.00	\$ 1,766,837.00	\$ 1,819,632.00	
11												
12	Intergovernmental	\$ 285,147.70	\$ 328,288.67	\$ 368,124.25	\$ 318,263.00	\$ 105,015.93	\$ 323,038.00	\$ 327,956.00	\$ 333,022.00	\$ 338,240.00	\$ 343,614.00	
13	Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	State-Shared Revenues	\$ 285,147.70	\$ 328,288.67	\$ 368,124.25	\$ 318,263.00	\$ 105,015.93	\$ 323,038.00	\$ 327,956.00	\$ 333,022.00	\$ 338,240.00	\$ 343,614.00	
15												
16	Charges for Service	\$ 303,537.03	\$ 316,244.74	\$ 294,566.55	\$ 276,300.00	\$ 172,996.99	\$ 280,300.00	\$ 281,620.00	\$ 283,480.00	\$ 284,880.00	\$ 286,822.00	
17	General Government Fees	\$ 98,096.18	\$ 110,006.31	\$ 88,255.90	\$ 81,300.00	\$ 43,755.49	\$ 85,300.00	\$ 86,620.00	\$ 88,480.00	\$ 89,880.00	\$ 91,822.00	
18	Other Service Charges	\$ 205,440.85	\$ 206,238.43	\$ 206,310.65	\$ 195,000.00	\$ 129,241.50	\$ 195,000.00	\$ 195,000.00	\$ 195,000.00	\$ 195,000.00	\$ 195,000.00	
19												
20	Fines & Forfeitures	\$ 61,226.29	\$ 76,313.62	\$ 182,237.34	\$ 127,560.00	\$ 97,569.46	\$ 130,109.00	\$ 134,009.00	\$ 138,026.00	\$ 142,164.00	\$ 146,426.00	
21	Mayor's Court	\$ 61,226.29	\$ 76,178.62	\$ 181,243.34	\$ 127,460.00	\$ 97,493.96	\$ 130,009.00	\$ 133,909.00	\$ 137,926.00	\$ 142,064.00	\$ 146,326.00	
22	Other Fines & Forfeitures	\$ -	\$ 135.00	\$ 994.00	\$ 100.00	\$ 75.50	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	
23												
24	Special Assessments	\$ 460.44	\$ 5,855.48	\$ 29.59	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
25	Special Assessments	\$ 460.44	\$ 5,855.48	\$ 29.59	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
26												
27	Miscellaneous Revenue	\$ 355,460.45	\$ 46,169.62	\$ 51,714.54	\$ 144,200.00	\$ 102,835.80	\$ 138,500.00	\$ 140,925.00	\$ 143,411.00	\$ 145,959.00	\$ 148,570.00	
28	Investment Income	\$ 27,356.42	\$ 18,656.04	\$ 44,702.93	\$ 100,000.00	\$ 78,761.47	\$ 97,000.00	\$ 99,425.00	\$ 101,911.00	\$ 104,459.00	\$ 107,070.00	
29	Other Miscellaneous Revenue	\$ 328,104.03	\$ 27,513.58	\$ 7,011.61	\$ 44,200.00	\$ 24,074.33	\$ 41,500.00	\$ 41,500.00	\$ 41,500.00	\$ 41,500.00	\$ 41,500.00	
30												
31	Transfers & Advances	\$ 16,893.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32	Transfers & Advances	\$ 16,893.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33												
34	102 - Unclaimed Funds	\$ -	\$ 952.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	
35	Miscellaneous Revenue	\$ -	\$ 952.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	
36	Other Miscellaneous Revenue	\$ -	\$ 952.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	
37												
38	201 - Street Fund	\$ 3,020,790.10	\$ 3,443,783.22	\$ 4,654,738.17	\$ 5,380,318.00	\$ 3,895,023.01	\$ 5,423,070.50	\$ 5,663,974.02	\$ 5,945,655.83	\$ 5,960,228.00	\$ 6,167,000.42	
39	Taxes	\$ 1,846,404.04	\$ 2,249,023.40	\$ 3,442,740.77	\$ 3,972,768.00	\$ 2,822,428.75	\$ 3,987,270.00	\$ 4,191,286.00	\$ 4,435,041.00	\$ 4,410,619.00	\$ 4,577,299.00	
40	Income Taxes	\$ 1,846,404.04	\$ 2,249,023.40	\$ 3,442,740.77	\$ 3,972,768.00	\$ 2,822,428.75	\$ 3,987,270.00	\$ 4,191,286.00	\$ 4,435,041.00	\$ 4,410,619.00	\$ 4,577,299.00	

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

TO: Tim Hickin Mike Compton
Bruce Brooks Mike Boals
Chris Sharrock Alan Haines
Jason Fravel Scott Fulton
Trent Howell MaryAnn Figgins
Jeremy Moore Danielle McGee
Kip Kelsey Rachel Cox

CC: Andy Walther Amy Dandurand

FROM: Jamie Nicholson

DATE: August 9, 2023

SUBJ: 2024 Operating Budget & 2025-2028 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 started updating the Excel templates used during last year's budget process, to simplify the task of preparing the departmental budgets for 2024. 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 2024 through 2028. The projections for 2024-2028 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 2024, the scales have been increased by 3.0%, and the remaining years (2025 – 2028) have also been increased by 3.0% each year. The amounts for 2024 and 2025 have been included in line with the collective bargaining agreements recently approved with the FOP, OPBA and USW. For years 2026-2028, the 3.0% increase has been included simply as a placeholder, as those would be covered by a new CBA for 2026-2028.

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 2024 through 2028.

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 2024 and four (4) future years. Completing this section will allow us to accurately project the city's fund balances through 2028. The data calculated in this section will be automatically transferred to the '2024-2028 Expense Budget' tab.

2. 2024-2028 Expense Budget - This is the primary area for budget data entry. It provides the account number and description, the current 2023 budget and year-to-date spending data, as well as the 2022 full-year actual expenditures. The 2022 and 2023 data was extracted from the SSI VIP accounting system, and represents current information as of July 31, 2023. 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 2024 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:

CITY OF PATASKALA, OHIO 2024-2028 SALARY PLANNING MODEL																
Fund 101 - General Fund Department 101 - City Administrator																
Employee Name	Projected Rate as of 12/31/23	Hours of Salary	Step Increase	Level	2024 COLA Rate Increase (%)	2024 COLA Rate Increase (%)	2024 COLA Rate Increase (%)	2024 COLA Rate Increase (%)	2024 COLA Rate Increase (%)	2024 COLA Rate Increase (%)	2024 COLA Rate Increase (%)	2024 COLA Rate Increase (%)	2024 COLA Rate Increase (%)	2024 COLA Rate Increase (%)	2024 COLA Rate Increase (%)	2024 COLA Rate Increase (%)
1001 Employee Name	\$	-	0%	N	0.00%											
1002 Employee Name	\$	-	0%	N	0.00%											
1003 Employee Name	\$	-	0%	N	0.00%											
1004 Employee Name	\$	-	0%	N	0.00%											
1005 Employee Name	\$	-	0%	N	0.00%											
1006 Employee Name	\$	-	0%	N	0.00%											
1007 Employee Name	\$	-	0%	N	0.00%											
1008 Employee Name	\$	-	0%	N	0.00%											
1009 Employee Name	\$	-	0%	N	0.00%											
1010 Employee Name	\$	-	0%	N	0.00%											
1011 Employee Name	\$	-	0%	N	0.00%											
1012 Employee Name	\$	-	0%	N	0.00%											
1013 Employee Name	\$	-	0%	N	0.00%											
1014 Employee Name	\$	-	0%	N	0.00%											
1015 Employee Name	\$	-	0%	N	0.00%											
1016 Employee Name	\$	-	0%	N	0.00%											
1017 Employee Name	\$	-	0%	N	0.00%											
1018 Employee Name	\$	-	0%	N	0.00%											
1019 Employee Name	\$	-	0%	N	0.00%											
1020 Employee Name	\$	-	0%	N	0.00%											

- 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 2024, and 3.0% each year during 2025-2028.
- 3) If an employee is eligible for a step increase during 2024, 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

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

CC: Andy Walther Mike Compton
Cathy Harris

FROM: Jamie Nicholson

DATE: May 16, 2023

RE: 2024-2028 Capital Planning Process

The initial step in the 2024 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 2023 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, *2024 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	501 – Finance
102 – Economic Development	601 – City Hall Building
103 – Planning & Zoning	602 – Police Building
104 – Engineering	603 – Public Service Bldg
105 – Information Technology	604 – Parks & Lands
109 – Other General Charges	651 – Recreational Programs
151 – Mayor	652 – Swimming Pool
152 – Council	653 – Concession Stand
153 – Boards & Commissions	801 – Water Utility
201 – Mayor's Court	802 – Water Capital Impr
202 – Legal	851 – Sewer Utility
301 – Police	852 – Sewer Capital Impr.
401 – Public Service	

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

Capital Improvements and Major Initiative

2022 *thru* 2026

City of Pataskala, Ohio

Project # PRK-16-006

Project Name Dead Tree/Underbrush Removal in Parks

Department Parks Department

Contact Dave Ramsey

Type Maintenance

Useful Life 0 years

Category Maintenance (non-depr)

Priority 2 Very Important

RAMP Project No

Incl in Budget Yes

CIP Project No

Total Project Cost: \$57,500

Description

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
Total	Total	5,000	5,000	5,000	5,000		20,000

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

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
Total	Total	5,000	5,000	5,000	5,000		20,000

Budget Presentation to Council/Board

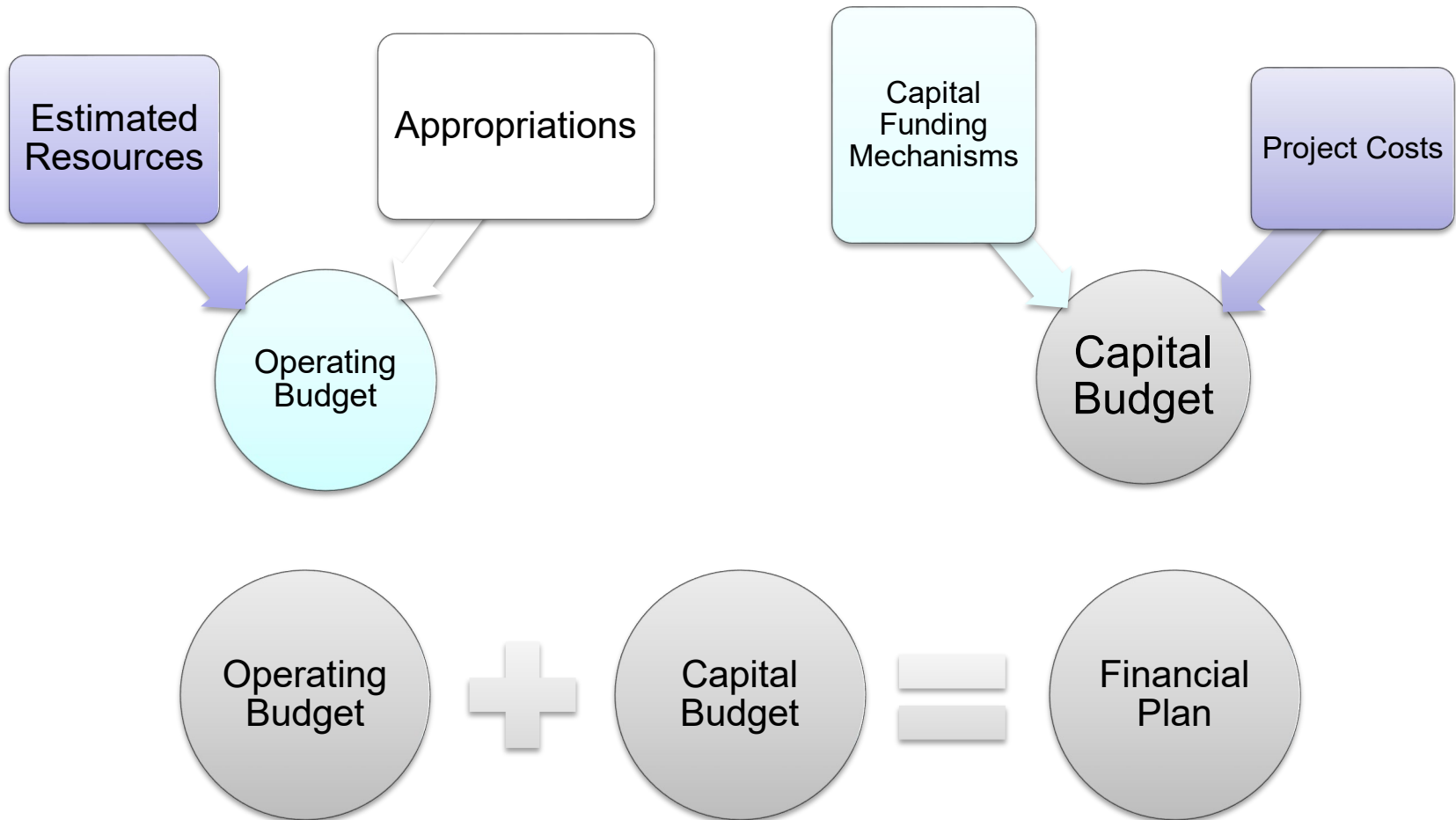
- Formal Power Point Presentation
 - What to include
 - What not to include
- Ordinance Preparation
 - Legal Compliance
 - Varying formats

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



Introduced: 10/16/2023
Revised: 11/06/2023
Adopted: 11/20/2023
Effective: 11/20/2023

CITY OF PATASKALA

ORDINANCE 2023-4457

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, 2024, 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 2024; 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, 2024, 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.

CITY OF PATASKALA, OHIO
2024 Budget

Ord. 2023-4457

Exhibit A

(amended 11/6/23)

FUND - FUNCTION - OBJECT	2024 Budget
GOVERNMENTAL FUNDS	\$19,004,199
101 - GENERAL FUND	\$2,645,088
100 - GENERAL GOVERNMENT	\$1,167,888
SALARY & RELATED	\$637,405
CONTRACTUAL SERVICES	\$357,583
GENERAL OPERATING	\$172,900
150 - EXECUTIVE & LEGISLATIVE	\$201,949
SALARY & RELATED	\$187,199
CONTRACTUAL SERVICES	\$7,000
GENERAL OPERATING	\$7,750
200 - COURT & LEGAL	\$342,856
SALARY & RELATED	\$115,756
CONTRACTUAL SERVICES	\$214,600
GENERAL OPERATING	\$12,500
500 - FINANCE	\$112,895
SALARY & RELATED	\$54,623
CONTRACTUAL SERVICES	\$39,734
GENERAL OPERATING	\$18,538
600 - PARKS, LANDS & MUNICIPAL FACILITIES	\$339,500
CONTRACTUAL SERVICES	\$97,000
GENERAL OPERATING	\$227,500
CAPITAL OUTLAY	\$15,000
900 - TRANSFERS & ADVANCES	\$480,000
TRANSFERS & ADVANCES	\$480,000
201 - STREET FUND	\$6,395,759
100 - GENERAL GOVERNMENT	\$1,526,866
SALARY & RELATED	\$187,183
CONTRACTUAL SERVICES	\$1,334,683
GENERAL OPERATING	\$5,000
200 - COURT & LEGAL	\$50,000
CONTRACTUAL SERVICES	\$50,000
400 - PUBLIC SERVICE	\$4,439,488
SALARY & RELATED	\$1,179,288
CONTRACTUAL SERVICES	\$234,500
GENERAL OPERATING	\$350,100
CAPITAL OUTLAY	\$2,675,600

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

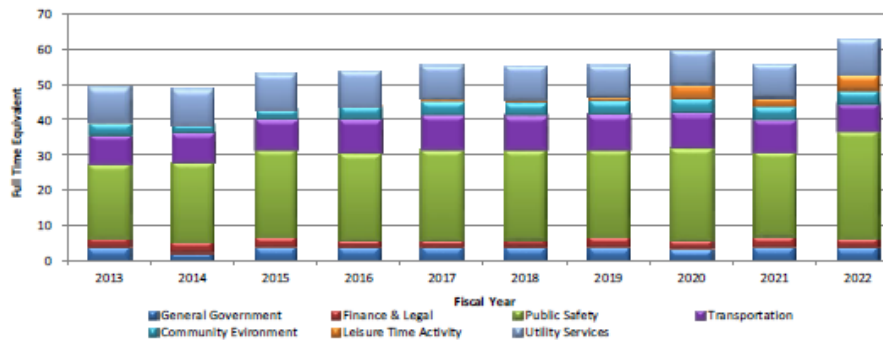
Staffing/Headcount:

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 primarily in the Police and Streets 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.

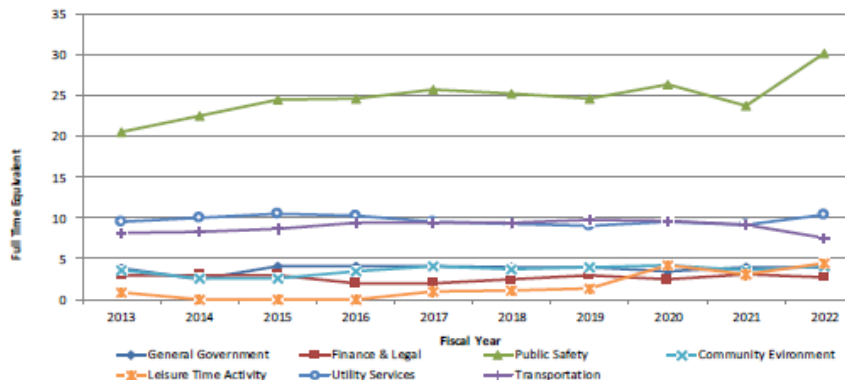
2013-2028 Headcount (FTE) Analysis

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
General Government	1.80	0.64	2.00	2.01	1.99	1.96	1.97	1.83	2.01	2.01	2.07	3.82	3.82	3.82	3.82	3.82
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	1.00
Finance & Legal	4.00	3.99	4.01	3.00	3.02	3.41	4.00	3.02	4.03	3.59	4.12	4.58	4.58	4.58	4.58	4.55
Public Safety	20.56	22.47	24.55	24.67	25.69	25.23	24.62	26.33	23.79	30.21	25.98	27.54	27.79	27.79	27.79	27.79
Transportation	8.15	8.28	8.62	9.45	9.39	9.43	9.77	9.68	9.19	7.53	11.87	11.87	11.87	11.87	11.87	11.87
Community Environment	3.61	2.63	2.63	3.49	4.10	3.69	4.00	4.15	3.55	4.05	4.18	5.18	5.18	5.18	5.18	5.18
Leisure Time Activity	0.83	0.90	0.90	0.02	1.00	1.05	1.38	4.34	3.02	4.43	6.94	5.50	5.50	5.50	5.50	5.50
Utility Services	9.49	10.02	10.47	10.20	9.46	9.24	8.97	9.47	9.16	10.35	10.75	10.75	10.75	10.75	10.75	10.75
Total	49.44	48.83	53.28	53.84	55.65	55.01	55.69	59.71	55.75	63.17	66.61	70.24	70.49	70.49	70.49	70.46

Full-Time Equivalent Employees
By Function 2013 - 2022



Full-Time Equivalent Employees
By Function 2013 - 2022



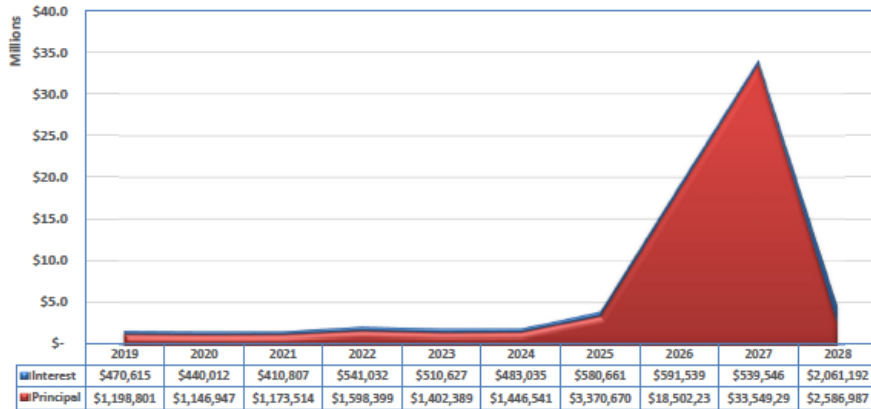
The Budget Document (continued)

- 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

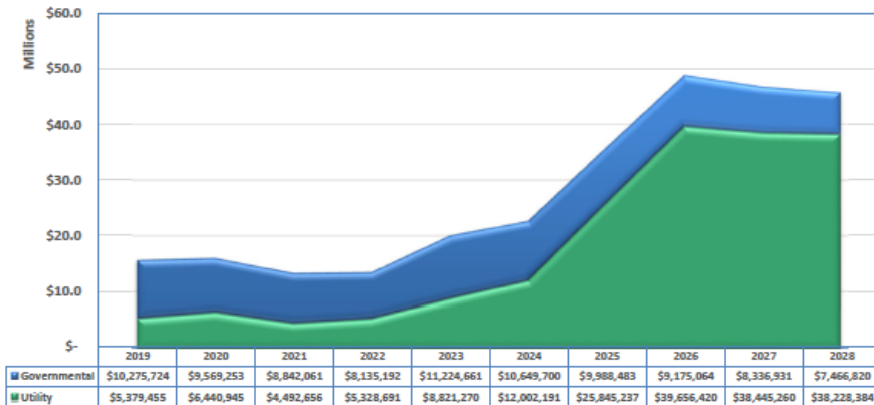
CITY OF PATASKALA, OHIO

OUTSTANDING DEBT & DEBT SERVICE ANALYSIS

All Funds Debt Service 2019 - 2028



All Funds Outstanding Debt Balance 2019 - 2028



CITY OF PATASKALA, OHIO DEBT SERVICE SCHEDULE FISCAL YEAR 2024

		SOURCE OF FUNDING FOR DEBT SERVICE				Total
		Debt Service 401	Water Debt Service 604	Sewer Debt Service 654	Oaks Special Assessment 655	
2024 EPA Loan - Iron Filter	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Total 2024 EPA Loan - Iron Filter		\$ -	\$ -	\$ -	\$ -	\$ -
2015 Water Service Bonds (2007 rehd)	Interest	\$ -	\$ 148,450.00	\$ -	\$ -	\$ 148,450.00
	Principal	\$ -	\$ 235,000.00	\$ -	\$ -	\$ 235,000.00
Total 2015 Water Service Bonds		\$ -	\$ 383,450.00	\$ -	\$ -	\$ 383,450.00
2027 WRF Expansion Bonds	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Total 2011 Sanitary Sewer Impr Bonds		\$ -	\$ -	\$ -	\$ -	\$ -
TID/Refugee Road Improvements: SIB	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Total SIB Debt		\$ -	\$ -	\$ -	\$ -	\$ -
OPWC CQ27K - Refugee Rd	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	\$ 3,236.60	\$ -	\$ -	\$ -	\$ 3,236.60
Total OPWC CQ27K		\$ 3,236.60	\$ -	\$ -	\$ -	\$ 3,236.60
OPWC CQ46AA - Vine & Linda Drainage	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	\$ 2,494.37	\$ -	\$ -	\$ -	\$ 2,494.37
Total OPWC CQ46AA		\$ 2,494.37	\$ -	\$ -	\$ -	\$ 2,494.37
OPWC CQ06Z - Refugee Road	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
Total OPWC CQ06Z		\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
OPWC CQ27R - Mink Street, Phase III	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	\$ 6,132.46	\$ -	\$ -	\$ -	\$ 6,132.46
Total OPWC CQ27R		\$ 6,132.46	\$ -	\$ -	\$ -	\$ 6,132.46
OPWC CQ15U - Columbia Rd Culvert	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	\$ 5,598.50	\$ -	\$ -	\$ -	\$ 5,598.50
Total OPWC CQ15U		\$ 5,598.50	\$ -	\$ -	\$ -	\$ 5,598.50
OPWC Debt - All Issues	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	\$ 22,461.93	\$ -	\$ -	\$ -	\$ 22,461.93
Total OPWC Debt		\$ 22,461.93	\$ -	\$ -	\$ -	\$ 22,461.93
2014 LTGO Bonds	Interest	\$ 135,925.00	\$ 29,725.00	\$ 26,900.00	\$ -	\$ 192,550.00
	Principal	\$ 320,000.00	\$ 70,000.00	\$ 60,000.00	\$ -	\$ 450,000.00
Total 2014 Bonds		\$ 455,925.00	\$ 99,725.00	\$ 86,900.00	\$ -	\$ 642,550.00
2018 LTGO Bonds - Police Facility	Interest	\$ 86,104.50	\$ -	\$ -	\$ -	\$ 86,104.50
	Principal	\$ 285,000.00	\$ -	\$ -	\$ -	\$ 285,000.00
Total 2016 Bonds		\$ 371,104.50	\$ -	\$ -	\$ -	\$ 371,104.50
WRF Expansion Notes	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Total WRF Expansion Notes		\$ -	\$ -	\$ -	\$ -	\$ -
OWDA 5374 - SCADA	Interest	\$ -	\$ -	\$ 537.57	\$ -	\$ 537.57
	Principal	\$ -	\$ -	\$ 2,860.01	\$ -	\$ 2,860.01
Total OWDA 5374 - SCADA		\$ -	\$ -	\$ 3,397.58	\$ -	\$ 3,397.58
OWDA 5735 - WWTP #2	Interest	\$ -	\$ -	\$ 47,168.37	\$ -	\$ 47,168.37
	Principal	\$ -	\$ -	\$ 223,405.09	\$ -	\$ 223,405.09
Total OWDA 5735 - WWTP #2		\$ -	\$ -	\$ 270,573.46	\$ -	\$ 270,573.46
OWDA 5917 - The Oaks	Interest	\$ -	\$ -	\$ -	\$ 6,693.69	\$ 6,693.69
	Principal	\$ -	\$ -	\$ -	\$ 13,569.79	\$ 13,569.79
Total OWDA 5917 - The Oaks		\$ -	\$ -	\$ -	\$ 20,263.48	\$ 20,263.48
OWDA 8927 - WRF Impr Construction	Interest	\$ -	\$ -	\$ 1,531.35	\$ -	\$ 1,531.35
	Principal	\$ -	\$ -	\$ 214,244.21	\$ -	\$ 214,244.21
Total OWDA 8927 - WRF Impr Constr		\$ -	\$ -	\$ 215,775.56	\$ -	\$ 215,775.56
OWDA Debt - All Issues	Interest	\$ -	\$ -	\$ 49,237.29	\$ 6,693.69	\$ 55,930.98
	Principal	\$ -	\$ -	\$ 440,509.31	\$ 13,569.79	\$ 454,079.10
Total OWDA Debt		\$ -	\$ -	\$ 489,746.60	\$ 20,263.48	\$ 510,010.08
GRAND TOTAL DEBT		\$ 849,491.43	\$ 483,175.00	\$ 576,646.60	\$ 20,263.48	\$ 1,929,576.51

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

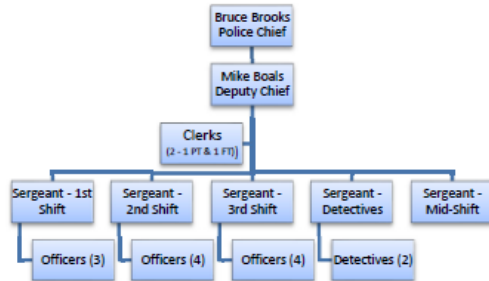
Details by Departmental Unit

- 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. We are a full-time department consisting of twenty-two full-time officers, one part-time officer and two support staff. The breakdown of personnel is, Chief, Deputy Chief, five (5) sergeants, two (2) detectives, and thirteen patrol officers. We also employ a full-time police clerk and a part-time property room clerk. All of the department's expenses are accounted for in the Police Fund, other than those funded by grants and seizures.



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. Continue 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 businesses safe.

- Our goal is to continue to grow as needed to keep up with the issues that come with a rapidly growing community. This will allow us to maintain a high level of service that we strive to provide the city.
- We have updated our body cameras so we can better document incidents. This helps keep both officers and the people we deal with safer.
- Three (3) cruiser replacements (\$188.0 thousand) are planned for 2024. Annual replacement of two (2) cruisers at a cost of \$60,000 each in 2025-2028. This will help assure that we are able to respond to and arrive when called for service without interruption.

Overall, this department is budgeted at \$4.15 million and is up by \$380.5 thousand (10.08%) from the FY 2023 budget.

Budget Summary:

	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	\$ Incr/(Decr) 2024/2023	% Incr/(Decr) 2024/2023
Salary & Related	\$ 1,980,013	\$ 3,112,337	\$ 3,414,860	\$ 302,523	9.72%
Contractual Services	17,551	59,492	52,625	(6,867)	-11.54%
General Operating	151,203	361,463	347,996	(13,467)	-3.73%
Capital Outlay	117,724	240,340	338,665	98,325	40.91%
Total	\$ 2,266,491	\$ 3,773,632	\$ 4,154,146	\$ 380,514	10.08%

Salary & Related

Salaries and related is up by \$302.5 thousand (9.72%) due to the following: (1) various employee step increases; (2) a 3.0% projected general wage scale increase; (3) the addition of an additional sworn officer; (4) increased employee participation in the city's medical insurance program; and (5) increased spending on other miscellaneous employee benefits.

Contractual Services

The 2024 budget for contractual services is \$52.6 thousand and is down by \$6.9 thousand (11.54%) from the 2023 budget. The decrease is due to the department budgeting somewhat lower spending on outside third-party services in 2024.

General Operating

The 2024 budget in this category is \$348.0 thousand and is down by \$13.5 thousand (3.73%). The decrease is primarily driven by reduced planned spending on supplies, materials and fuel.

Capital Outlay

This category is up by \$98.3 thousand (40.91%) which is primarily due to there being additional projects in FY 2024 versus FY 2023. Proposed FY 2024 expenditures include the following:

Project	Amount
Cruiser replacements (3)	\$188,000
Portable and mobile radio upgrade/replacement	62,000
Replacement network server	48,070
Flock cameras for city ingress points	13,000
Police cruiser video systems	11,500
Drone project	8,300

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.

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- 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

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City of Pataskala

Ohio

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

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
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 - Pataskala Mobile Home Park	4,491.72	-	-	4,491.72
214 - FEMA Fund	-	-	-	-
215 - CHIP Fund	-	-	-	-
216 - Community Development Block Grant	-	-	-	-
217 - Safe Routes to School	-	-	-	-
218 - Police K-9	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	4,079.25	-	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

SPECIAL ASSESSMENTS	UNEC. BALANCE	TAXES	OTHER	TOTAL
	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

ENTERPRISE FUND				
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

INTERNAL FUNDS				
	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

FIDUCIARY FUNDS				
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

‘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



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