



## Budget Basics

Jamie Nicholson, Finance Director  
City of Pataskala, Ohio

April 24-25, 2019

# 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  
 2017 BUDGET SCHEDULE  
 (revised 7/5/16)

DATE	DELIVERABLE
June 14, 2016	Capital planning (CIP) templates distributed to departments.
July 12, 2016	Development of revenue projections completed. Departments provided with estimated budget funding.
July 12, 2016	Operating budget planning templates/models distributed to departments.
August 1, 2016	Completed capital planning (CIP) templates due back to Finance Department.
August 10, 2016	Capital planning (CIP) data loaded into database and reports distributed to departments.
August 19, 2016	Proposed departmental operating budget data due to Finance Department.
August 19 – September 2, 2016	Finance to review and consolidate departmental budgets.
September 9, 2016	Preliminary budget reports distributed by Finance.
September 12 - 23, 2016	Budget reviews by Administrator and Finance Director with draft budget presentation prepared.
September 12, 2016	Council 2017 budget planning workshop.
October 13, 2016	Preliminary budget document and legislation presented to City Council for review.
October 17, 2016	1 <sup>st</sup> reading of legislation.
October 17 – November 21, 2016	Finance Committee review and budget public hearings
November 7, 2016	2 <sup>nd</sup> reading of legislation.
November 21, 2016	3 <sup>rd</sup> reading of legislation. Anticipated adoption by City Council.
December 16, 2016	Certified copy of budget sent to the Licking County Auditor and a first amended certificate requested.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
1	CITY OF PATASKALA, OHIO																
2	2015-2019 SALARY PLANNING MODEL																
3	<b>Fiscal Year 2015 Staffing, Wages &amp; Benefit Expense Projections</b>																
4	Fund: 101 - General Fund																
5	Department: 103 - Planning & Zoning																
6	(Only enter data in these cells if a new position is being filled)																
7	Employee Name	Projected Rate as of 12/31/14	Hourly or Salary?	Alloc Percent	Level	Jan-15 Cost of Living Increase? (Y/N)	2015 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	
10	Gienger, Jack	\$ 21.4500	Hourly	100%	103	Y	2.500%			5	0.000%	N	EES	\$ 21.9863	2,080	\$ 45,732	
11	Root, Stacy A.	\$ 16.5600	Hourly	100%	102	Y	2.500%			9	0.000%	N	FAM	\$ 16.9740	2,080	\$ 35,306	
12	New Level 104 Hire (Planning Director)	\$ 74,121.46	Salary	100%	104	Y	2.500%	2015	1		0.000%	N	FAM	\$ 35.6353	2,080	\$ 74,121	
13	Enter Employee Name	\$ -		0%	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	
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	\$ -	
18	Enter Employee Name	\$ -		0%	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	
19	Enter Employee Name	\$ -		0%	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	
20	Enter Employee Name	\$ -		0%	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	
21	Enter Employee Name	\$ -		0%	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	
22	Enter Employee Name	\$ -		0%	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	
23	Enter Employee Name	\$ -		0%	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	
24	Enter Employee Name	\$ -		0%	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	
25	Enter Employee Name	\$ -		0%	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	
26	Enter Employee Name	\$ -		0%	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	
27	Enter Employee Name	\$ -		0%	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	
28	Enter Employee Name	\$ -		0%	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	
29	Enter Employee Name	\$ -		0%	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	
30	Enter Employee Name	\$ -		0%	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	
31	Enter Employee Name	\$ -		0%	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	
32	Enter Employee Name	\$ -		0%	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	
33	Enter Employee Name	\$ -		0%	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	
34	Enter Employee Name	\$ -		0%	0	N	0.000%				0.000%	N	NONE	\$ -	0	\$ -	
35	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																	
13	<b>Total All Employees</b>													<b>\$ 24,8652</b>	<b>6,240</b>	<b>\$ 155,159</b>	
14																	
15																	
16																	
17																	
18																	
19																	
20	<b>2015 Budget Summary:</b>						<b>Insurance Status Codes:</b>										
20	Salaries & Wages				52101	\$	155,159				EE - Employee						
21	Seasonal				52102	\$	-				FFC - Employee + Child						



**CITY OF PATASKALA, OHIO  
FISCAL 2015-2019 EXPENSE BUDGET**

**103 - Planning & Zoning  
101 - General Fund**

Salary & Related

		2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast
<b>Salaries &amp; Wages</b>	52101 Regular Salaries & Wages	\$ 155,159	\$ 137,523	\$ 17,636	12.82%	\$ 95,700	\$ 164,632	\$ (9,473)	-5.75%	\$ 137,523	\$ 155,159	\$ 161,804	\$ 169,000
	52102 Seasonal/Temp Wages	-	-	-	0.00%	-	-	-	0.00%	-	-	-	-
	52103 Overtime	5,656	6,000	(344)	-5.73%	4,684	-	5,656	100.00%	6,000	5,656	5,841	6,000
	52104 Board & Commission Wages	-	-	-	0.00%	-	-	-	0.00%	-	-	-	-
	52199 Personnel Cost Reimbursement	-	-	-	0.00%	-	-	-	0.00%	-	-	-	-
	<b>Total Salaries &amp; Wages</b>	<b>\$ 160,815</b>	<b>\$ 143,523</b>	<b>\$ 17,292</b>	<b>12.05%</b>	<b>\$ 100,384</b>	<b>\$ 164,632</b>	<b>\$ (3,817)</b>	<b>-2.32%</b>	<b>\$ 143,523</b>	<b>\$ 160,815</b>	<b>\$ 167,645</b>	<b>\$ 175,000</b>
<b>Taxes &amp; Insurance</b>	52201 Medicare	\$ 2,332	\$ 2,404	\$ (72)	-3.00%	\$ 1,396	\$ -	\$ 2,332	100.00%	\$ 2,404	\$ 2,332	\$ 2,431	\$ 2,404
	52202 Group Insurance Program (M/D/V/L)	56,414	46,536	9,878	21.23%	31,080	-	56,414	100.00%	46,536	56,414	61,396	67,000
	52203 Unemployment Compensation	-	4,600	(4,600)	-100.00%	1,048	-	-	0.00%	4,600	-	-	-
	52204 Workers Compensation	6,111	4,973	1,138	22.88%	4,789	-	6,111	100.00%	4,973	6,111	6,371	6,000
	52206 Health Savings Account (HSA)	-	-	-	0.00%	-	-	-	0.00%	-	-	-	-
	52208 FICA	-	-	-	0.00%	-	-	-	0.00%	-	-	-	-
	<b>Total Taxes &amp; Insurance</b>	<b>\$ 64,857</b>	<b>\$ 58,513</b>	<b>\$ 6,344</b>	<b>10.84%</b>	<b>\$ 38,313</b>	<b>\$ -</b>	<b>\$ 64,857</b>	<b>100.00%</b>	<b>\$ 58,513</b>	<b>\$ 64,857</b>	<b>\$ 70,198</b>	<b>\$ 76,600</b>
52301 OPERS Pension	\$ 22,514	\$ 23,206	\$ (692)	-2.98%	\$ 15,454	\$ 3,060	\$ 19,454	635.66%	\$ 23,206	\$ 22,514	\$ 23,470	\$ 24,000	
52302 OP&F Pension	-	-	-	0.00%	-	-	-	0.00%	-	-	-	-	
<b>Total Pension</b>	<b>\$ 22,514</b>	<b>\$ 23,206</b>	<b>\$ (692)</b>	<b>-2.98%</b>	<b>\$ 15,454</b>	<b>\$ 3,060</b>	<b>\$ 19,454</b>	<b>635.66%</b>	<b>\$ 23,206</b>	<b>\$ 22,514</b>	<b>\$ 23,470</b>	<b>\$ 24,000</b>	
52401 Uniform Allowance	\$ 300	\$ 400	\$ (100)	-25.00%	\$ 171	\$ -	\$ 300	100.00%	\$ 400	\$ 300	\$ 300	\$ 300	
52402 Employee Dues & Memberships	-	-	-	0.00%	-	-	-	0.00%	-	-	-	-	
52403 Conferences, Training & Travel	350	200	150	75.00%	-	2,945	(2,595)	-88.12%	200	350	350	350	
52404 Employee Certifications & Licenses	3,000	2,550	450	17.65%	-	-	3,000	100.00%	2,550	3,000	3,500	3,000	
52405 Tuition Reimbursement	-	-	-	0.00%	-	-	-	0.00%	-	-	-	-	
52499 Other Employee Benefits	-	2,000	(2,000)	-100.00%	-	-	-	0.00%	2,000	-	-	-	
<b>Total Employee Benefits</b>	<b>\$ 3,650</b>	<b>\$ 5,150</b>	<b>\$ (1,500)</b>	<b>-29.13%</b>	<b>\$ 171</b>	<b>\$ 2,945</b>	<b>\$ 705</b>	<b>23.94%</b>	<b>\$ 5,150</b>	<b>\$ 3,650</b>	<b>\$ 4,150</b>	<b>\$ 4,100</b>	
<b>Total Salary &amp; Related</b>	<b>\$ 251,836</b>	<b>\$ 230,392</b>	<b>\$ 21,444</b>	<b>9.31%</b>	<b>\$ 154,322</b>	<b>\$ 170,637</b>	<b>\$ 81,199</b>	<b>47.59%</b>	<b>\$ 230,392</b>	<b>\$ 251,836</b>	<b>\$ 265,463</b>	<b>\$ 280,000</b>	
<b>Governmental Services</b>	53101 MORPC	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
	53102 LEADS	-	-	-	0.00%	-	-	-	0.00%	-	-	-	-
	53103 Licking County Board of Health	-	-	-	0.00%	-	-	-	0.00%	-	-	-	-
	53199 Other Governmental Services	-	-	-	0.00%	-	-	-	0.00%	-	-	-	-
	<b>Total Governmental Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
53201 Mayor's Court Magistrate	\$ -	\$ -	\$ -	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:

<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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Real and other taxes	\$ 858,990	\$ 853,292	\$ 853,298	\$ 6
Licenses and permits	268,833	267,050	265,625	(1,425)
Fines and forfeitures	139,546	138,620	137,689	(931)
Intergovernmental	183,770	182,551	182,854	303
Special assessments	2,416	2,400	2,440	40
Investment income	11,828	11,750	12,506	756
Rental income	-	-	4,616	4,616
Other	13,087	13,000	10,203	(2,797)
<b>Total Revenues</b>	<b>1,478,470</b>	<b>1,468,663</b>	<b>1,469,231</b>	<b>568</b>
<b>Expenditures:</b>				
Current:				
General government	1,156,365	1,128,315	911,448	216,867
Community environment	315,004	307,363	281,061	26,302
Leisure time activity	134,699	131,431	110,262	21,169
<b>Total Expenditures</b>	<b>1,606,068</b>	<b>1,567,109</b>	<b>1,302,771</b>	<b>264,338</b>
<b>Excess (Deficiency) of Expenditures Over (Under) Revenues</b>	<b>(127,598)</b>	<b>(98,446)</b>	<b>166,460</b>	<b>264,906</b>
<b>Other Financing Sources:</b>				
Sale of capital assets	503	500	-	(500)
<b>Total Other Financing Sources</b>	<b>503</b>	<b>500</b>	<b>-</b>	<b>(500)</b>
<b>Net Change in Fund Balances</b>	<b>(127,095)</b>	<b>(97,946)</b>	<b>166,460</b>	<b>264,406</b>
<b>Fund Balances at Beginning of Year</b>	<b>829,285</b>	<b>829,285</b>	<b>829,285</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>97,896</b>	<b>97,896</b>	<b>97,896</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 800,086</b>	<b>\$ 829,235</b>	<b>\$ 1,093,641</b>	<b>\$ 264,406</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	Curr Bud	YTD	Perm Bud	Rev Adj	Uncoll Bal	2014	2015	2016	2017	2017	2017
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 & Loa	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 F	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

Janice A. Smith  
Finance Manager

TO: → → B.J. King → → Mike Compton¶  
→ → Bruce Brooks → → Mike Boals¶  
→ → Alan Haines → → Jason Fravel¶  
→ → Scott Fulton → → Nathan Coey¶  
→ → Ryan Brown → → Dave Ramsey → → ¶  
→ → Tonia McFerin → → Brian Zets¶

CC: → → Tim Hickin → → Tom Lee →  
→ → Todd Barstow¶

FROM: → Jamie Nicholson¶

DATE: → July 7, 2016¶

SUBJ: → 2018 Operating Budget & 2019-2022 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 2018. 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 2018 through 2022. The projections for 2018-2022 include any anticipated step increases individual employees would be eligible for, as well as estimated annual increases in the overall pay scales. For 2018, the scales have been increased by 3.25%, and the remaining years (2019-2022) have been increased by 3.0% each year.¶

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 2017 through 2021.¶

Salary & Budget Templates¶

Each of you will receive, under separate cover, an email with a 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 contains three 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 2018 and four (4) future years. Completing this section will allow us to accurately project the city's fund balances through 2022. The data calculated in this section will be automatically transferred to the '2018-2022 Expense Budget' tab.¶

2. → 2018-2022 Expense Budget - This is the primary area for budget data entry. It provides the account number and description, the current 2017 budget and year-to-date spending data, as well as the 2016 full-year actual expenditures. The 2016 and 2017 data was extracted from the SSI accounting system, and represent current information as of June 30, 2017. 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 2018 budget, you should begin with the Salary Planning tab first. As mentioned earlier in this memo, I have preloaded information for all of the current employees, as well as any currently unfilled positions that we would anticipate filling in 2018. Please review the information that has been provided, and contact me if you have any questions or concerns about it. If you wish to propose a new hire in any of the 5 years covered by the model, 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 of the 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); 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 3.25% COLA in 2018, and 3.0% each year during 2019-2022. → ¶

3) → If an employee is eligible for a step increase during 2018, you will need to input the rate of increase (as a percent) anticipated to bring the employee to the next step. This number should be input into the cells in column K as a decimal (i.e., 5.3% = 0.053). The system will compare the new rate to the wage range for the employee's pay grade. If the resulting rate will exceed the maximum for the position, the system will present an error message, and request you to re-enter a different number. I attempted to identify the current

# 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

Janice A. Smith  
Finance Manager

TO: → → B.J. King → → Alan Haines↵  
→ → Jason Fravel → → Nathan Coey¶  
Ryan Brown → → Bruce Brooks¶  
Mike Boals → → Scott Fulton¶  
Dave Ramsey¶

CC: → → Todd Barstow → → Mike Compton¶

FROM: → Jamie Nicholson¶

DATE: → June 21, 2017¶

RE: → → 2018-2022 Capital Planning Process¶

As you are all familiar with the city's budgeting process, the initial step in the 2018 budget process is the updating of 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 which would require direct Council authorization (e.g., legislation) should have a worksheet submitted, and be included in the database.¶

Accompanying this memo are the project worksheets that were developed as a part of the 2017 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, *2018 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's' in the program.¶



Capital Improvements and Major Initiative

2017 thru 2021

City of Pataskala, Ohio

Department Public Service  
 Contact Alan Haines  
 Type Infrastructure  
 Useful Life 25 years  
 Category Storm Drains - Plastic  
 Priority 3 Important

Project # SVC-17-002  
 Project Name Graham Rd/Kylemore Subdivision Improvements

RAMP Project No Incl in Budget Yes  
 CIP Project Yes

Description Total Project Cost: \$330,000  
 This project would analyze, determine alternatives for, and ultimately construct the preferred alternative project to address drainage just east of Summit Rd. along Graham Rd., and in the Kylemore subdivision. Improvements will include maintenance of existing and installation of new storm pipe and roadside ditches. The project may need to address and take proper action with regard to a wetland, and could also require the installation of a retention pond.

Justification  
 Storm sewer routing was not adequately addressed during design and construction of the Kylemore subdivision. Due to this oversight, stormwater from that section floods parts of 3 different properties as well as a section of roadway in front of 13474 Graham Rd.

Expenditures	2017	2018	2019	2020	2021	Total
Planning/Design/Inspection	30,000					30,000
Construction/Contract		300,000				300,000
<b>Total</b>	<b>30,000</b>	<b>300,000</b>				<b>330,000</b>

Funding Sources	2017	2018	2019	2020	2021	Total
201 - Street Fund	30,000	300,000				330,000
<b>Total</b>	<b>30,000</b>	<b>300,000</b>				<b>330,000</b>

Budget Impact/Other

Budget Items	2017	2018	2019	2020	2021	Total
201.104.53302 - Engineering Design/Review Svcs	30,000					30,000
201.401.55499 - Other Capital Projects		300,000				300,000
<b>Total</b>	<b>30,000</b>	<b>300,000</b>				<b>330,000</b>

# **Budget Presentation to Council/Board**

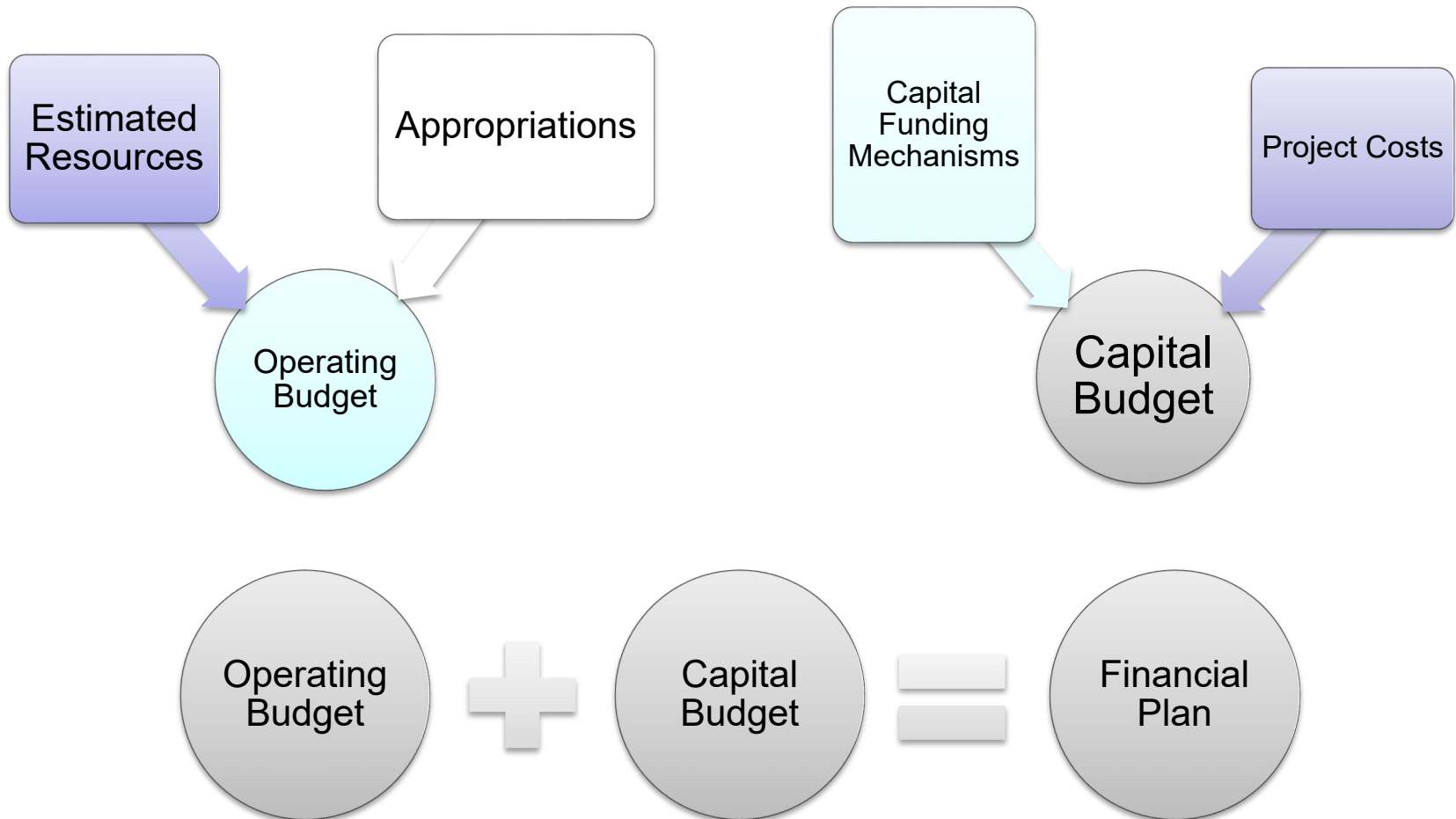
- Formal Power Point Presentation
  - What to include
  - What not to include
- Ordinance Preparation
  - Legal Compliance
  - Varying formats

# 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 2017-4299

Passed November 20, 2017

**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, 2018, 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 2017; 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, 2018, 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  
2018 Budget

Ord. 2017-4299  
Exhibit A

FUND - FUNCTION - OBJECT	2017 Budget
<b>GOVERNMENTAL FUNDS</b>	<b>\$21,752,041</b>
<b>101 - GENERAL FUND</b>	<b>\$1,923,112</b>
<b>100 - GENERAL GOVERNMENT</b>	<b>\$740,682</b>
SALARY & RELATED	\$411,427
CONTRACTUAL SERVICES	\$201,900
GENERAL OPERATING	\$127,355
<b>150 - EXECUTIVE &amp; LEGISLATIVE</b>	<b>\$184,443</b>
SALARY & RELATED	\$141,193
CONTRACTUAL SERVICES	\$6,000
GENERAL OPERATING	\$37,250
<b>200 - COURT &amp; LEGAL</b>	<b>\$268,143</b>
SALARY & RELATED	\$76,393
CONTRACTUAL SERVICES	\$180,750
GENERAL OPERATING	\$11,000
<b>500 - FINANCE</b>	<b>\$86,282</b>
SALARY & RELATED	\$37,907
CONTRACTUAL SERVICES	\$33,675
GENERAL OPERATING	\$14,700
<b>600 - PARKS, LANDS &amp; MUNICIPAL FACILITIES</b>	<b>\$329,000</b>
CONTRACTUAL SERVICES	\$80,750
GENERAL OPERATING	\$229,550
CAPITAL OUTLAY	\$18,700
<b>650 - PARKS, LANDS &amp; MUNICIPAL FACILITIES</b>	<b>\$39,562</b>
SALARY & RELATED	\$39,562
<b>900 - TRANSFERS &amp; ADVANCES</b>	<b>\$275,000</b>
TRANSFERS & ADVANCES	\$275,000
<b>102 - UNCLAIMED FUNDS</b>	<b>\$1,000</b>
<b>900 - TRANSFERS &amp; ADVANCES</b>	<b>\$1,000</b>
TRANSFERS & ADVANCES	\$1,000
<b>201 - STREET FUND</b>	<b>\$3,567,324</b>
<b>100 - GENERAL GOVERNMENT</b>	<b>\$372,951</b>
SALARY & RELATED	\$61,351
CONTRACTUAL SERVICES	\$309,100
GENERAL OPERATING	\$2,500

# 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)

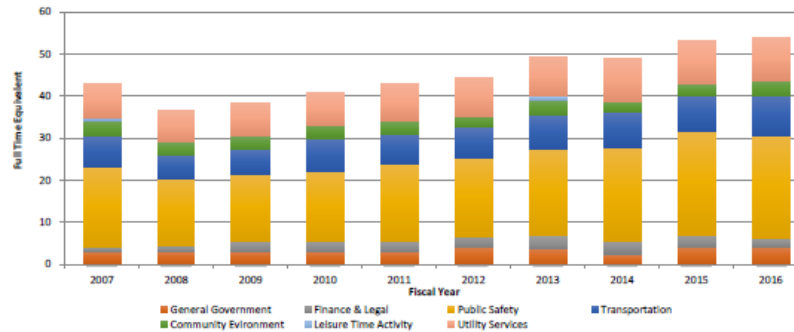
- A series of tables, charts and graphs that summarize revenues by source, expenditures by fund and department, FTE positions by fund, and department, and proposed changes in FTE positions
- More detailed information by department on spending requests; departmental goals, objectives, and performance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

**Staffing/Headcount:**

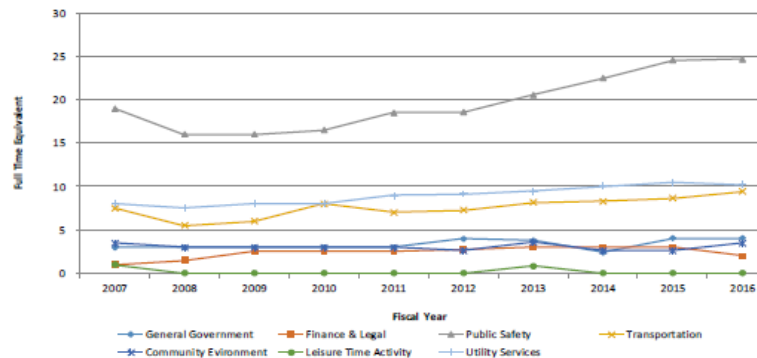
As the City of Pataskala didn't enact the income tax until mid-2010, maintaining tight control on staffing was extremely important. The city was the last municipality in the state for the voters to approve the income tax, 40+ years after most cities adopted them. We have been able to carefully add staff in the Police and Street functions where the voters indicated increases were warranted. The slight increase in 2017-2021 staffing represent currently vacant positions that will be filled. The below table lists the staffing by position from 2007 – 2016, and projections for 2017 – 2021, as well as historical charts that indicate where staffing (FTE) levels have been over the past 10 years.

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government	3.00	3.00	3.00	3.00	3.00	4.00	3.80	2.43	4.01	4.03	3.67	3.67	3.67	3.67	3.67
Finance & Legal	1.00	1.50	2.50	2.50	2.50	2.75	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00
Public Safety	19.00	16.00	16.00	16.50	18.50	18.54	20.56	22.47	24.55	24.67	25.69	25.69	25.69	25.69	25.69
Transportation	7.50	5.50	6.00	8.00	7.00	7.25	8.15	8.28	8.62	9.45	10.18	10.18	10.18	10.18	10.18
Community Environment	3.50	3.00	3.00	3.00	3.00	2.63	3.61	2.63	2.63	3.49	4.02	4.02	4.02	4.02	4.02
Leisure Time Activity	1.00	0.00	0.00	0.00	0.00	0.00	0.83	0.00	0.00	0.02	1.00	1.00	1.00	1.00	1.00
Utility Services	8.00	7.50	8.00	8.00	9.00	9.15	9.49	10.02	10.47	10.20	9.62	9.62	9.62	9.62	9.62
<b>Total Full-Time Equivalents (FTE)</b>	<b>43.00</b>	<b>36.50</b>	<b>38.50</b>	<b>41.00</b>	<b>43.00</b>	<b>44.32</b>	<b>49.44</b>	<b>48.83</b>	<b>53.28</b>	<b>53.86</b>	<b>56.18</b>	<b>56.18</b>	<b>56.18</b>	<b>56.18</b>	<b>56.18</b>

**Full-Time Equivalent Employees  
By Function 2007 - 2016**



**Full-Time Equivalent Employees  
By Function 2007 - 2016**



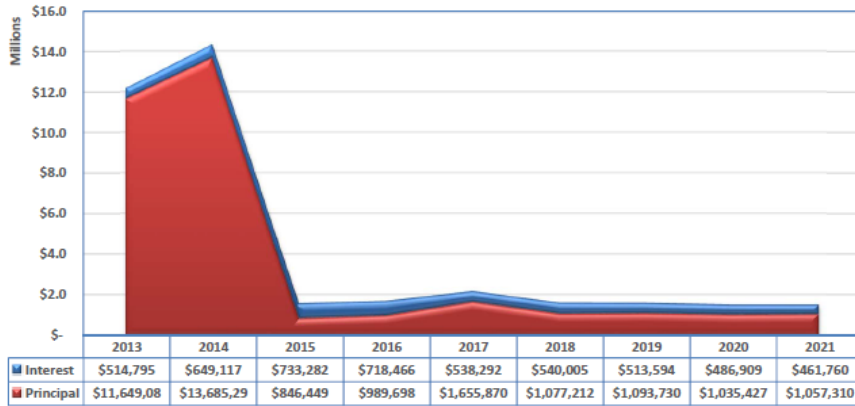
# **The Budget Document** (continued)

- 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

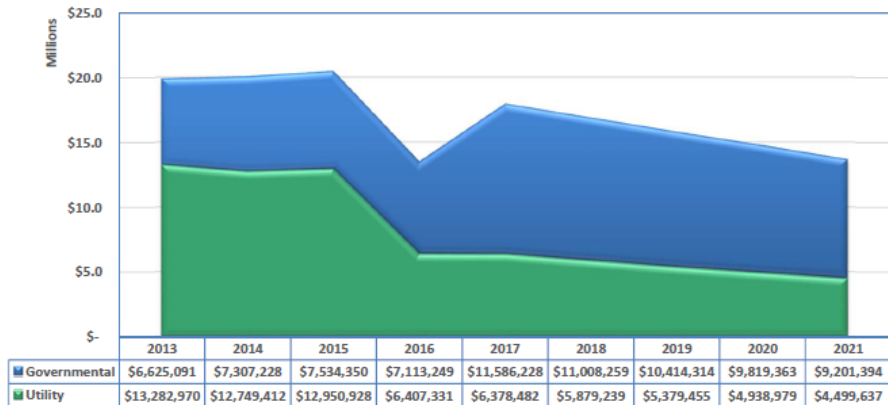
# CITY OF PATASKALA, OHIO

## OUTSTANDING DEBT & DEBT SERVICE ANALYSIS

### All Funds Debt Service 2013 - 2021



### All Funds Outstanding Debt Balance 2013 - 2021



### CITY OF PATASKALA, OHIO DEBT SERVICE SCHEDULE FISCAL YEAR 2017

		SOURCE OF FUNDING FOR DEBT SERVICE				Total
		Debt Service 401	Water Debt Service 604	Sewer Debt Service 654	Oaks Special Assessment 655	
2007 Water Service Bonds	Interest	\$ -	\$ 6,587.50	\$ -	\$ -	\$ 6,587.50
	Principal	-	155,000.00	-	-	155,000.00
<b>Total 2007 Water Service Bonds</b>		\$ -	\$ 161,587.50	\$ -	\$ -	\$ 161,587.50
2015 Water Service Bonds (2007 refd)	Interest	\$ -	\$ 175,250.00	\$ -	\$ -	\$ 175,250.00
	Principal	-	45,000.00	-	-	45,000.00
<b>Total 2015 Water Service Bonds</b>		\$ -	\$ 220,250.00	\$ -	\$ -	\$ 220,250.00
2011 Sanitary Sewer Impr Bonds	Interest	\$ -	\$ -	\$ 5,512.50	\$ -	\$ 5,512.50
	Principal	-	-	65,000.00	-	65,000.00
<b>Total 2011 Sanitary Sewer Impr Bonds</b>		\$ -	\$ -	\$ 70,512.50	\$ -	\$ 70,512.50
Summit Road South SIB	Interest	\$ 4,763.04	\$ -	\$ -	\$ -	\$ 4,763.04
	Principal	31,356.08	-	-	-	31,356.08
<b>Total SIB Debt</b>		\$ 36,119.12	\$ -	\$ -	\$ -	\$ 36,119.12
OPWC CQ27K - Refugee Rd	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	3,236.60	-	-	-	3,236.60
<b>Total OPWC CQ27K</b>		\$ 3,236.60	\$ -	\$ -	\$ -	\$ 3,236.60
OPWC Debt - All Issues	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	3,236.60	-	-	-	3,236.60
<b>Total OPWC Debt</b>		\$ 3,236.60	\$ -	\$ -	\$ -	\$ 3,236.60
2014 LTGO Bonds	Interest	\$ 177,025.00	\$ 38,725.00	\$ 35,100.00	\$ -	\$ 250,850.00
	Principal	275,000.00	60,000.00	50,000.00	-	385,000.00
<b>Total 2014 Bonds</b>		\$ 452,025.00	\$ 98,725.00	\$ 85,100.00	\$ -	\$ 635,850.00
2016 LTGO Bonds - Police Facility	Interest	\$ 137,795.50	\$ -	\$ -	\$ -	\$ 137,795.50
	Principal	600,000.00	-	-	-	600,000.00
<b>Total 2016 Bonds</b>		\$ 737,795.50	\$ -	\$ -	\$ -	\$ 737,795.50
2014 LGIF Loan - MARCS Tower	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	17,428.47	-	-	-	17,428.47
<b>Total LGIF/MARCS Tower Loan</b>		\$ 17,428.47	\$ -	\$ -	\$ -	\$ 17,428.47
Main Street/SR-310 PNB Note	Interest	\$ 18,676.25	\$ 18,676.25	\$ -	\$ -	\$ 37,352.50
	Principal	100,000.00	100,000.00	-	-	200,000.00
<b>Total Main Street/SR-310 Note</b>		\$ 118,676.25	\$ 118,676.25	\$ -	\$ -	\$ 237,352.50
PNB Note - All Issues	Interest	\$ 18,676.25	\$ 18,676.25	\$ -	\$ -	\$ 37,352.50
	Principal	100,000.00	100,000.00	-	-	200,000.00
<b>Total PNB Note</b>		\$ 118,676.25	\$ 118,676.25	\$ -	\$ -	\$ 237,352.50
OWDA 5374 - SCADA	Interest	\$ -	\$ -	\$ 1,160.15	\$ -	\$ 1,160.15
	Principal	-	-	2,282.23	-	2,282.23
<b>Total OWDA 5374 - SCADA</b>		\$ -	\$ -	\$ 3,442.38	\$ -	\$ 3,442.38
OWDA 5735 - WWTP #2	Interest	\$ -	\$ -	\$ 84,895.45	\$ -	\$ 84,895.45
	Principal	-	-	185,678.01	-	185,678.01
<b>Total OWDA 5735 - WWTP #2</b>		\$ -	\$ -	\$ 270,573.46	\$ -	\$ 270,573.46
OWDA 5917 - The Oaks	Interest	\$ -	\$ -	\$ -	\$ 9,375.21	\$ 9,375.21
	Principal	-	-	-	10,888.27	10,888.27
<b>Total OWDA 5917 - The Oaks</b>		\$ -	\$ -	\$ -	\$ 20,263.48	\$ 20,263.48
OWDA Debt - All Issues	Interest	\$ -	\$ -	\$ 86,055.60	\$ 9,375.21	\$ 95,430.81
	Principal	-	-	187,960.24	10,888.27	198,848.51
<b>Total OWDA Debt</b>		\$ -	\$ -	\$ 274,015.84	\$ 20,263.48	\$ 294,279.32
<b>GRAND TOTAL DEBT</b>		<b>\$ 1,347,852.47</b>	<b>\$ 599,238.75</b>	<b>\$ 429,628.34</b>	<b>\$ 20,263.48</b>	<b>\$ 2,396,983.04</b>

# **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

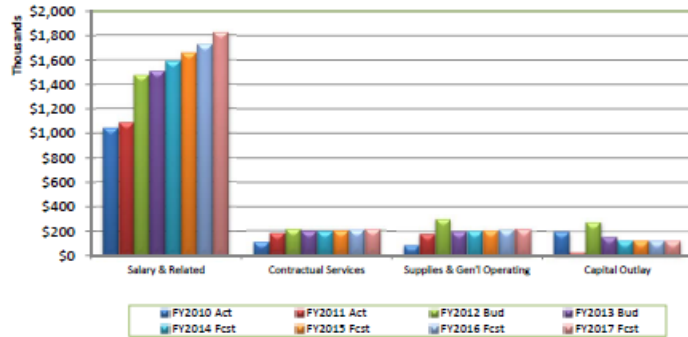
- Discussion by the preparer of the budget on details on the current budget over previous budgets.
- Discussion on changes in fund balance
- Discussion on revenue projections as a whole
- Discussion on appropriations as a whole
- Discussion of personnel changes

# **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

The Police fund has budgeted appropriations only in the Police budgetary division. Requested FY 2013 appropriations for this fund are \$2.077 million and reflect a decrease of \$205.3 thousand (9.02%) from FY 2012.

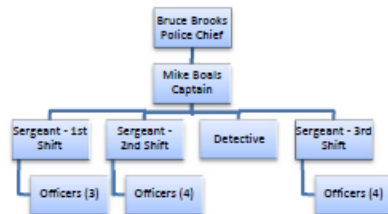
2010-2017 Police Fund Expenditures by Category



The chart above illustrates the growth trends for each category since 2010. Due to anticipated growth in wages and benefits, the salary and related category (after 2011) shows a consistent growth over the 6-year time period. The contractual services and other remaining categories are stable over the same period.

## Police

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, Captain, three (3) sergeants, a detective and thirteen (13) 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 crimes and process crime scenes.

- Provide public record services and requests for reports.
- Enforce traffic and criminal ordinances and Ohio laws.
- Assist in planning special events.

### Proposed Goals & Objectives:

- Construct a monopole antenna to support MARCS radio system and purchase mobile/portable radio equipment to connect to system. Total cost estimated to be approximately \$300,000. Currently included in the budget as a 5 year capital lease. Potential opportunities for funding will be researched, including LGIF 10-year 0% loans, and/or West Licking Fire – Licking County Sheriff's Office.
- Purchase two (2) new cruisers – budgeted @ \$35,000 each (including equipment).
- Complete renovations to Police facility.

Overall, this department is budgeted at \$2.07 million and is down by \$205.3 thousand (9.02%) when compared to the FY 2012 budget.

### Budget Summary:

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2013 Budget	\$ Incr/(Decr) 2013/2012	% Incr/(Decr) 2013/2012
Salary & Related	\$ 1,047,754	\$ 1,092,929	\$ 1,480,663	\$ 1,510,892	\$ 30,229	2.04%
Contractual Services	114,276	186,846	218,400	202,284	(16,116)	-7.38%
General Operating	91,373	182,736	302,000	200,100	(101,900)	-33.74%
Capital Outlay	183,738	31,588	275,000	157,500	(117,500)	-42.73%
<b>Total</b>	<b>\$ 1,437,141</b>	<b>\$ 1,494,099</b>	<b>\$ 2,276,063</b>	<b>\$ 2,070,776</b>	<b>\$ (205,287)</b>	<b>-9.02%</b>

### Salary & Related

Salaries and wages are up by \$49.9 thousand (5.14%) due to the following: (1) full-year effect of open full-time and part-time employees; (2) various employee step increases; and (3) the overall COLA wage increase. Pension and insurance is down by \$19.7 thousand (3.86%) due to better than anticipated utilization of health insurance (employee versus family) and a revised pension/insurance calculation on wages.

### Contractual Services

The 2013 budget for contractual services is \$202.3 thousand and is down by \$16.1 thousand (7.38%) from the 2012 budget. The decrease is primarily due to reduced travel and utility expenses.

### General Operating

This category is down by \$101.9 thousand (33.74%) due to: (1) radio purchases in 2012 not included in 2013 budget; (2) reduced vehicle maintenance expenses due to younger age of vehicles; (3) reduced fuel consumption estimates; and (4) reduced appropriation for college education reimbursement to reflect actual usage.

### Capital Outlay

This category is down by \$117.5 thousand (42.73%) due to reduced spending on new vehicles, offset by increased capital equipment and software expenditures. The 2013 expenditures include the following:

# **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
GENERAL	\$ 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>

GENERAL				
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>

SPECIAL REVENUE				
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>

DEBT SERVICE				
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>

CAPITAL PROJECTS				
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>

ENTERPRISE FUND

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 Clearing 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**

### **Jamie Nicholson** **Director of Finance**

City of Pataskala  
621 W. Broad St, Suite 2F  
Pataskala, Ohio 43062

[jnicholson@ci.pataskala.oh.us](mailto:jnicholson@ci.pataskala.oh.us)

Office (740) 964-6274  
Fax (740) 927-0228