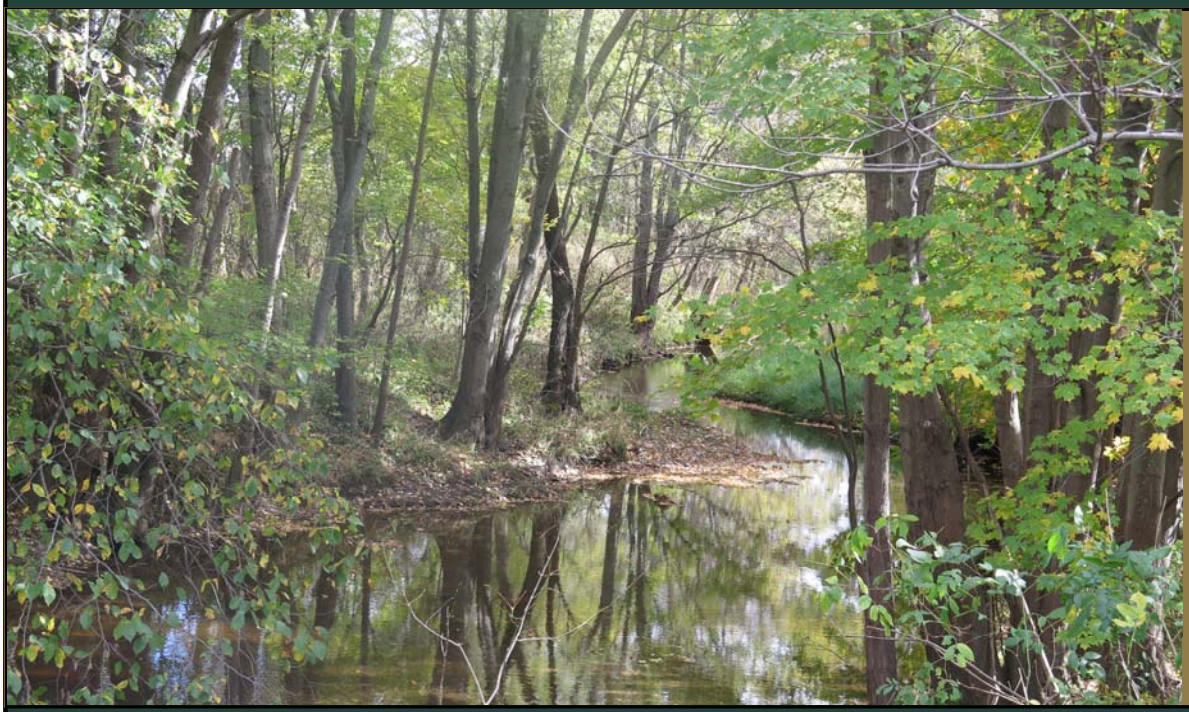
City of Pataskala, Ohio

Operating & Capital Budget

For the Year Ending December 31, 2019
& 5-Year Pro-Forma Projections



City of Pataskala, Ohio
Finance Department

Operating and Capital Budgets for the Year Ending December 31, 2019 & 5-Year Projections

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James M. Nicholson
Finance Director

CITY OF PATASKALA, OHIO

Fiscal Year 2019 Operating & Capital Budgets

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TO: City Council Members
Michael Compton, Mayor

FROM: James M. Nicholson, Finance Director
B.J. King, City Administrator
Department Heads

DATE: October 13, 2018

RE: **2019 Budget Presentation**

Finance Department

James M. Nicholson
Finance Director

Janice A. Smith
Finance Manager

Introduction

The Charter of the City of Pataskala requires the City Administrator, in consultation with the Finance Director, to develop revenue and expenditure estimates and present a proposed budget to City Council for their consideration, prior to the beginning of the next fiscal year. This budget document represents the Administrator's proposal and reflects the most current estimates and projections of revenue, expenditures and fund balances for 2019 through 2023.

Budget Document Format

In order to facilitate the review of the budget proposal, this presentation has been broken down into five (5) major sections which include the following topics

- Table of Contents
- Budget Message & General Overview
- Governmental Funds
- Utility Funds
- Debt Service
- Capital Improvement Program (CIP)
- Appendices

Both the governmental and utility funds sections listed above contain tabbed sections for the primary funds within those fund types. These sections provide fund- and program-specific information on revenue and spending for 2019-2023. All funds listed on pages 65-68 are subject to appropriation, but the city's agency/fiduciary funds are not included, as they are not subject to appropriation per the ORC.

Budget Highlights

The 2019-2023 operating and capital budgets were developed using conservative estimates of projected revenues, expenditures, and available/unencumbered fund balance. The City of Pataskala has been fortunate in that it has seen continued growth in its' primary revenue source, a 1.0% tax on earned income and net profits, since implementation of the tax in mid-2010. Key 2019 revenue highlights include:

- Total 2019 income tax revenues are projected to be $5.90 million, an increase of $171.7 thousand, or 3.0% of FY 2018 budget.
- Proposed budget includes no issuance of long-term debt, however, a 4-year, $110,000 capital lease for the acquisition of Public Service equipment has been included.

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- Property tax revenues are projected to increase slightly when compared to FY 2018, with an increase of $29.5 thousand, or 2.26% from FY 2018.

Although the primary focus of the process and this document has been on developing the 2019 budget, significant effort has also been expended to include a five-year forecast of both revenues and spending. Growth in revenues and expenditures has been projected by fund for each year, as well as calculating a projected year-end carryover fund balance. This approach should provide Council with a more thorough understanding of the financial condition of the city, as well as improve their ability to assess funding sources for proposed projects. The 2019-2023 operating and capital budgets were developed using conservative estimates of projected revenues, expenditures, and available/unencumbered fund balance.

The proposed budget continues to represent the 'new normal' for city operations, in that we will not be borrowing for road and other major projects in 2019. In fact, the only new debt issuance (beyond any potential OPWC loans) included in the proposed plan is a 4-year, $110,000 capital lease for the purchase of a mini trackhoe by the Public Service department. Other key expenditure highlights include:

- Wages have been projected to increase by 3.0% in 2019, and 3.0% in each year thereafter (2020 – 2023). It is important to note, however, that for 2020 and beyond this is simply a placeholder, as the city will be negotiating with three bargaining units (FOP, OPBA and USW) for wages and benefits in a successor 3-year contract (2020 – 2022).
- A total of one (1) new full-time employee and two (2) new part-time employee additions have been proposed in the budget. The full-time employee is in the Police department (Patrol Officer). The part-time positions are in the Police department (Patrol Officer) and in Parks & Recreation (seasonal groundskeeper).
- Medical insurance premium increases have been extremely difficult to anticipate over the past several years and we've seen anything from 0-25% in any one year. We were recently notified that our 2019 premiums will be increased by 9.8%. At the time the departments developed their budget submittals, a 10% increase was included in the proposed budget. In addition, we plan to maintain employee contributions equal to 10% of the total cost. For 2020 through 2023, an annual increase rate of 7.5% annually was used.
- Approximately $700 thousand has been proposed for annual street maintenance and improvements (RAMP), with $50 thousand of that amount being designated for design and engineering for the 2020 RAMP program. In addition to the street program funding, approximately $1.1 million in city-funded road, culvert and other road-related infrastructure improvements. The larges road project proposed for 2019 is the Oak Meadow road improvements project with an estimated cost of $700 thousand.

Priorities & Issues

Short-Term

- The year-end 2019 carryover fund balances (e.g., unencumbered fund balance) in the General, Street and Police funds should be at or above the target range of 25-35% of annual expenditures.
- Aggressively market the Pataskala Corporate Park to attract new businesses and employment opportunities in the city.
- Continue to maintain, repair and replace street and road-related infrastructure, including major projects such as the Oak Meadow Drive and Mink Street (phase II) improvements.
- Complete the transition of recreational programming responsibility from the Pataskala

Recreation Association (PRA), a 501(c)(3) organization, back to the city. The primary remaining function is the operation of the municipal swimming pool.

- Continue to expand implementation of the citywide graphic information system (GIS) to include updated utility and zoning information.
- Develop/publish the city's 3rd Popular Annual Financial Report (PAFR) for FY 2018.
- Research and identify phosphorus discharge reduction strategies in the water utility.
- Comply with current Ohio Environmental Protection Agency regulations and orders in the city's water and sewer utility division.

Long-Term

- Continue to maintain and improve road, bridge and culverts in the city, focusing on higher capacity/poor quality infrastructure.
- Identify, encourage and support economic development opportunities in the business park and other areas within the city.
- Increase and improve use of social media platforms to facilitate communication between the city, its' residents and businesses.
- Maintain and potentially improve the city's Aa3 bond rating.
- The city must address its' ability to recover operational capability in the event of a natural disaster or other catastrophe.
- Address long-term water and sewer utility infrastructure needs. Address long-term funding issues to implement identified projects, including potential fee and rate increases.
- Identify and implement additional solid waste reduction strategies.

Long-Term Planning

A 1.0% income tax was enacted by the voters in May, 2010, and became effective July 1, 2010. The tax provides funding for Police protection and for investment in maintenance and improvements of the City's roadway infrastructure. Initially, City Council initially earmarked 75% of the revenue for police and 25% for street maintenance and repair through December 2011. The allocation percentages have varied on an annual basis, and for 2019 are projected to be as follows:

Fund	Fund Description	Allocation %
201	Street Fund	33.00%
208	Police Fund	51.50%
301	Capital Improvements	9.50%
401	Debt Service	6.00%

In consultation with City Council, the City Administrator has primary responsibility for developing the short- and long-term goals and objectives for the city. The Administration has compiled a list of six planning topics, which include: attracting jobs to the City; improving the City's roads; and completing a vision of how residents want the City to look in coming years. Please find below an outline of the current goals and objectives. The Administration has prepared this plan to focus our planning and align our action steps consistent with these goals to achieve maximum efficiencies and results for the citizens of Pataskala.

1. **Economic Development**
    - ***Corporate Park***: Attracting investment in, and development of, The Pataskala Corporate

Park/Job Ready Site (JRS). Creation of marketing materials for the Corporate Park. Collaborate with Grow Licking County to improve marketing process for Corporate Park.

- ***Community Reinvestment Areas (CRA)***: Improve marking of the city's four CRA districts. Create informational materials to inform business and residents about the CRA program.
- ***Local School Districts***: Work with both local school districts to implement a revenue sharing agreement for the Corporate Park CRA which will expedite future development of the Park.
- ***Organizational Relationships***: Strengthen our partnerships with regional organizations, entities, and neighbors to enhance marketing and coordination:
  - Columbus 2020
  - Grow Licking County CIC
  - Mid-Ohio Regional Planning Commission (MORPC)
  - Etna, Harrison, St. Albans, Jersey and Jefferson townships
  - Franklin & Licking counties
  - Pataskala Corporate Park JEDD
  - Ohio Development Services Agency
  - Southwest Licking & Licking Heights School Districts
  - Central Ohio Technical College/C-TEC
  - Mid-Ohio Development Exchange (MODE)
  - Southwest Licking Consolidated Water & Sewer District
  - Cities of Columbus & Reynoldsburg

2. **Infrastructure Improvements / CIP Implementation – "Investment in Our Future"**

- ***Oak Meadow Drive Project***: Install a pedestrian path, improve drainage, and resurface Oak Meadow Drive to improve motorist and pedestrian safety.
- ***Street & Road Infrastructure***: Implementation of the Roadway Asset Management Plan (RAMP), including repaving/reconstruction of numerous roadways within the city.
- ***Pataskala Safe Travel Plan***: The safe travel plan will improve pedestrian safety in identified high risk areas by adding pedestrian facilities including: sidewalks, crosswalks, and intersection improvements such as curb ramps and count down timers. In 2019, Phase I improvements will be constructed, and design of Phase II improvements will be completed.
- ***Intersection Improvements***: The city will commission a study to identify and prioritize intersection deficiencies, in terms of safety and capacity, then begin a multi-year approach to design, fund, and install identified improvements.

3. **Public Service & Engineering**

- **Public Service Department** – Core Services: Continue to provide basic and enhanced services to the residents and businesses, including:
  - Roadway berm replacement
  - Urban forest management plan (city-owned trees only)
  - Roadway striping
  - Pothole repair and repaving
  - Ditch cleaning and culvert repair
  - Main Street corridor and right of-way mowing
  - Stream blockage removal
  - Street light repair and maintenance
  - Snow and ice removal program

- Street signage repair and replacement
- Guardrail maintenance
- Road sweeping/alley maintenance

- ***Storm Sewer Maintenance***: Targeted use of jet truck to maintain and clean-out lines. Inspect all drains and catch basins in the Old Village area.
- ***NPDES/MS4 Permit***: Improved communication with the EPA and staff efforts to improve compliance with requirements of NPDES/MS4 program.
- ***Asset Management***: The Public Service Department will continue the effort to promote proactive management of infrastructure by inventorying and identifying asset conditions to establish maintenance plans and replacement projects.

4. **Land Use, Planning & Zoning / Grant Funding, Parks & Recreation**

- ***Economic Development***: Continue responding to leads, mapping projects/GIS, etc.
- ***Code Review***: Continued proactive review by staff identifying areas of the code not working as intended – suggestions for code modifications, if needed, should be anticipated in 2019.
- ***Property Maintenance Enforcement***: Continued prioritization of enforcement issues within the Department – trash, junk vehicles, tall grass and weeds, along with chronic property maintenance-related properties.
- ***Planning & Zoning***: Modify existing permit forms to provide more streamlined submittal process.
- ***Geographic Information Systems (GIS):*** Continued digitization of paper permits and applications for utilization as part of the Planning and Zoning Department GIS.
- ***Comprehensive Plan:*** Implement the recommendations and action items of the Comprehensive Plan update.
- ***Park Facilities***: Effective identification of grant funding sources through the engineering retainer agreement. Continued close relationship with, and support of, the P&R Advisory Board – especially in areas of Pool lease, Recreation Utilization Agreements, and Adopt-A-Park Program. The Public Service Department has been directed to continue to provide enhanced maintenance assistance in parks, parking areas and fence maintenance.
- ***Broad Street and SR-310 Corridors***: Create development criteria for the Broad Street and SR310 corridors in anticipation of increased development.
- ***Park Master Plans***: Work in conjunction with Parks Advisory Board for master planning for all city parks.

5. **Utilities – "Safety, Reliability, Excellence!"**

- ***Source Water Pollution Prevention***: Significant outreach, education, and awareness initiatives to customers on SWPP, FOG, Backflow, Water Conservation Efforts, virtual tours of treatment plants on line, rain barrel initiatives, and rain garden initiatives.
- ***Sewer Line Maintenance***: Increased efforts in sewer main preventative maintenance cleaning efforts. Goal to clean 25% of our main line inventory.
- Perform annual sewer main and manhole relining and repair efforts.
- Annual water line, valve, and hydrant replacement and repair efforts.

- Ongoing efforts to replace aged meters and transmitters.
- Continual GIS integration work.
- Water Reclamation Facility upgrade to meet pending effluent phosphorus limitations.
- Fence installation/replacement at the Creek Road, Settlement, and River Forest Lift Stations.
- Secure a standby emergency pump for the Settlement Lift Station.
- Phase II Mill Street Water Main Project to improve service reliability.
- Effort to improve the exterior image of elevated drinking water storage facilities.

6. **Facility & Fleet Management / Community Services**

- Municipal Facilities Inventory: Investigate potential new uses for all city facilities. What is the most productive use of all city facilities?
- Pataskala Police Station: Complete construction of facility and successfully move department in early-2019.

7. **Communications / Public Outreach**

- ***Community Outreach***: Continue regular distribution of the city's e-newsletter distribution. Increase the number of registrants for the e-newsletter. Improve use of social media (Facebook, Twitter) and increase the number of registrants to each. Utilize these systems to keep community updated on events and news. Distribution of print copy quarterly newsletter.

8. **Parks & Recreation**

- ***Health and Fitness***: (Partnering with YMCA and other local fitness businesses in Pataskala
  - – Offering nontraditional outdoor fitness activities for families
  - – Running Club
  - – Wellness Wednesday Blog
  - – Local Fun Run (Taylor Rd Trail Run)
  - – Multiple Full Moon Wellness Walks in the Park
- ***Outdoor Education and Activities***:
  - – Offering archery classes
  - – Offering fishing courses along with fishing events
- ***Outdoor movie night series*****:**
  - – Hold 2-4 movies starting in June of 2019
- ***Major Project***:
  - – Liberty Park improvements

Profile of the City

The Pataskala area was settled in the 1800's and incorporated as a village in 1891. In the 1970's, the village added 240 acres to the east. A major part of this annexation was land along Blacks Road, the railroad tracks, and Township Road. A Newark Advocate article from 1971 described the site as the future location for single and multi-family residences, warehouses, light manufacturing, and commercial industry. The development was originally expected to be completed by 1976. Portions of the single-family, multi-family and light manufacturing components of the project have been completed.

The 1980's saw the Village of Pataskala grow by 404 acres. The territory located north and east of the village, was brought in through three annexations. This annexed territory was developed as the Bright Waters subdivision on Township Road, and the Dehlendorf development.

From the 1800's until 1995, the former Village of Pataskala grew in all directions except south. In the 1960's, the village added territory north and south of State Route 16. One 627 acre annexation added several residential subdivisions to the village, plus some commercial development. The adjacent Lima Township had grown and developed over the last fifty years, as well. The 1980's were a time of moderate increases in land subdivision and construction activity. The average annual number of permits issued from 1980-1990 were 17.9 residential zoning permits and 13 subdivision permits.

Just prior to 1996, the Village of Pataskala was a small rural community situated on the borders of Lima Township and Harrison Township in southwest Licking County. The village had approximately 3,346 residents in 1990, while Lima Township had approximately 4,398 residents. Both the township and the village were experiencing rapid growth, influenced by the expansion of the cities of Reynoldsburg and Columbus directly to the west. Facing strong development pressures from these western municipalities, the Village of Pataskala and Lima Township determined they had three future interests in common. First, most citizens from both entities were satisfied with their community and did not want major change or expansion. Secondly, the citizens enjoyed the rural nature of their living environment. Finally, if changes had to occur within their community (such as increased industrial or residential development), the citizens wanted to have a voice in the manner of such expansion.

These common beliefs led the Village of Pataskala and Lima Township to propose a merger, which was approved by the voters on November 8th, 1994, and went into effect on January 1st, 1996. At that point in time, Lima Township ceased to exist; the resulting municipality was simply known as Pataskala.

The City has a population of 17,175 residents based on the 2018 annual population estimate by the Mid-Ohio Regional Planning Commission (MORPC), which makes the City the 2nd largest City in the county, and the 15th largest in the central Ohio region.

City residents have easy access to downtown Columbus and the entire central Ohio area via Interstate 270 and Interstate 70, U.S. Route 40 and State Routes 16 and 310. Commercial passenger air service is available at Port Columbus International Airport and Rickenbacker International Airport in the City of Columbus. The Licking County Heath Airport is located approximately 15 miles to the east of the City in Heath, Ohio and provides private commuter service.

The City is served by the Southwest Licking and Licking Heights Local School Districts, which are independent political subdivisions not under the control or supervision of the City in any respect. The geographic boundaries of the School Districts are different than those of the City. Both school districts estimate that between 95-96 percent of students in their school systems reside in the City.

Challenges & Opportunities

- Although the city 'jump started' it's major road maintenance and repair in 2013 and has improved a large portion of major and residential roadways since that time, the long-term deferred

maintenance created a large percentage of city roadways to require reconstruction instead of simply replacing the cap. Funding for the initial surge of work was done through the issuance of long-term debt, while future projects have been, and are anticipated to continue to be, fully funded through a combination of the city's income tax and state and federal grants and loans.

- Development of residential housing has significantly picked up. Although this has placed increased demand for services such as zoning, parks, police, etc., it should also serve to generate increased income tax revenues, which are the city's primary funding source for operations.

- There is approximately $23 million in utility (water and sewer) infrastructure needing repaired or replaced that has not been included in the CIP program, and is the result of a lack of funding for the improvements themselves, or the capacity to pay debt service on long-term debt issued for that purpose. Structural changes in the utility fee structure should be considered, including increasing the user and capacity (tap) fees.

Projects & Initiatives

A number of initiatives have been proposed for 2019 and are included in the budget as presented. Overall city service levels are planned to be maintained at the 2018 level. Some of the more significant items are:

- **2019 Road Projects & RAMP program - $1.78 million**. The 2019 budget includes nearly $1.78 million in road-related project spending. Included in this is: $765 thousand for the Oak Meadow improvements project; $700.0 thousand in the 2017 RAMP program (includes $50 thousand for 2020 RAMP engineering); $180.0 thousand for Mill Street, Dixon/Haven's Corner, Columbia Road and Headley's Mill culvert replacements; $165.5 thousand for intersection-related improvements; and $52.0 thousand for construction of the SR-310 trail. Complete details are provided in the appropriate fund and CIP section.

- **2019 Sewer Improvement Projects**. The sewer utility has proposed a $500.0 thousand upgrade to the water reclamation facility. This is a 2-year project, and an additional $500 thousand has been included in 2020. In addition, proposed projects include the following: $60.0 thousand for a standby lift station pump at The Settlement; $30.0 thousand for fencing replacement at the River Forest, Creek Road and Settlement lift stations; and $30.0 thousand for the annual sewer pump replacement program. Project detail has been provided in the appropriate fund and CIP section.

- **Town Hall Improvements**. The administration has proposed spending $200 thousand in 2019 for electrical system improvements in the old Town Hall. From 2020-2023, $50 thousand per year has been proposed for miscellaneous improvements. Project details have been provided in the appropriate fund and CIP section.

- **Vehicle Purchase/Replacements**: Currently there are only several vehicles proposed in the budget. They include the following:
  - *Police* – two (2) new cruisers w/lightbar, cage, etc. ($94K total)
  - *Public Service* – one (1) mini trackhoe ($110,000).

- **Staffing Changes.** There are two (2) new full-time, and one (1) new part-time positions proposed in the budget.
  - *Police* – one (1) new full-time Patrol Officer (2020) and one (1) new part-time Patrol Officer (2019).

- *Parks & Recreation* – one (1) new seasonal part-time maintenance worker for field maintenance, etc.

- **Park-Related Improvements.** In 2019, the city is proposing to spend approximately $165 thousand in maintenance and improvements to city parklands and municipal facilities. The total includes the following: Liberty Park improvements, including parking lot, trail and bridge improvement ($50,000); Foundation Park restroom/holding tank improvements ($15,000); Citizens Park parking lot expansion ($10,000); purchase of a mower ($10,000); dead tree/underbrush removal in parks ($10,000); park security lighting installation and replacement ($8,700); Foundation Park baseball diamonds/dugout improvements ($8,000); park master planning ($7,500); shelter house roof replacement ($7,500); Foundation Park signage ($7,000); purchase of a self-propelled airless paint sprayer for athletic field marking ($6,000); asphalt chips/gravel for park parking areas ($6,000); Karr Park path paving ($6,000); Karr Park public garden improvements ($5,000); park pond management ($4,000); and LEADS Park athletic field improvements ($4,000).

Budget Methodology

The proposed budget continues to represent the 'new normal' for city operations, in that we will not be borrowing for road and other major projects in 2019. In fact, the only new debt issuance (beyond potential OPWC loans) included in the proposed plan is a 4-year $110 capital lease for the purchase of a mini trackhoe by the Public Service department. Other key expenditure highlights include:

- Wages have been projected to increase by 3.0% in 2019, and by 3.0% each year thereafter (2020 – 2023). The 2019 rate increase has been contractually agreed to by all 3 unions, and the Council-approved non-union pay matrix also reflects the same rate of increase in 2019. For 2020-2023, it is important to note that this is simply a placeholder for budget planning purposes. The city will be entering into collective bargaining negotiations in late-2019 for a successor 3-year contract (2020 – 2022). The actual increases may be higher or lower and will be the result of those negotiations.
- Staffing levels are slightly higher than FY 2018, as one (1) new full-time and two (2) part-time positions have been proposed.
- Medical insurance premium increases have been extremely difficult to anticipate over the past several years. A 10% increase was included in the proposed budget, with employee contributions continuing to equal 10% of the total cost. The city received its premium renewal rates from the Central Ohio Healthcare Consortium (COHCC) medical insurance program late in the budget development process, and the 2019 rate increase (9.8%) is within the proposed budget increase. However, increases for 2020-2023 have been set at 7.5% annually.
- Approximately $700 thousand has been proposed for annual street maintenance and improvements. This does not include the nearly $1.08 million in grant-funded road, culvert and other road-related infrastructure improvements.

The presentation format for the 2018 budget reflects the same approach used for the 2018 budget to present the budget to Council. The Ohio Revised Code requires the city to present the annual operating budget to Council in the format of fund, function and object. Fund and function are pretty straightforward and relatively easy to understand. *Fund* is an individual fund number assigned to a fund established by the ORC or Council to separate and control expenditures of specific monies. Examples of existing funds include the General fund (101), Street fund (201), Police fund (208), Water Utility fund (601) and many others. There are twelve (12) functions identified by the Finance department, and include the following:

- 100 - General Government
- 150 - Executive & Legislative
- 200 – Court & Legal
- 300 - Police
- 400 - Public Service
- 500 - Finance
- 600 – Parks, Lands & Facilities
- 650 – Recreational Programming
- 700 – Debt Service
- 800 – Water Utility
- 850 – Sewer Utility
- 900 – Transfers & Advances

The final required component is *Object*. The object code is the lowest level of detail provided for in the appropriation legislation. The current format provides the level of detail required by the ORC without unduly restricting the ability of the Finance Director to manage the budget without submitting numerous supplemental appropriations to provide for budget transfers. In this budget structure, similar types of account numbers are grouped together into higher-level accounts. These summary accounts include:

- Salary & Related
- Capital Outlay
- Contractual Services
- Debt Service
- General Operating
- Transfers & Advances

The permanent budget, as adopted by Council, is subject to amendment throughout the year on an 'as needed' basis. Amendments are proposed to Council through supplemental appropriation ordinances, which require 3 readings by Council unless either or both of the subsequent readings are waived by Council. Per the city's charter, such ordinances are effective upon adoption (e.g., no referendum period).

The following table graphically illustrates the relationships between the fund category, class and name, as well as the functional programs funded by the individual funds.

Category	Fund Class/Name		Function/Program
Major Funds	101 - General Fund		100 – General Government
			150 – Executive & Legislative
			200 – Court & Legal
			500 - Finance
			600 – Parks, Lands & Buildings
			650 – Recreational Programs
			900 – Transfers & Advances
	Other Major Funds	201 – Street Fund	100 – General Government
			200 – Court & Legal
			400 – Public Service
			500 - Finance
			600 – Parks, Lands & Buildings
			900 – Transfers & Advances
		208 – Police Fund	100 – General Government
			200 – Court & Legal
			300 – Police
			500 - Finance
			600 – Parks, Lands & Buildings
			900 – Transfers & Advances
Major Funds	Capital Funds	301 – Capital Improvements	100 – General Government
			400 – Public Service
			500 - Finance
			600 – Parks, Lands & Buildings
			900 – Transfers & Advances
Non-Major Funds	Special Revenue Funds	202 – State Highway	100 – General Government
			400 – Public Service
		205 – Permissive Tax	100 – General Government
			400 – Public Service
			900 – Transfers & Advances

Category	Fund Class/Name		Function/Program
		206 – Recreation Fund	600 – Parks, Lands & Buildings
			650 – Recreational Programs
		207 – Park Use Fund	600 – Parks, Lands & Buildings
		209 – Immobilization Fund	300 - Police
		210 – Mayor's Court Computer	200 – Court & Legal
		211 – Alcohol Ed & Enforcement	300 - Police
		212 – Law Enforcement Trust	300 - Police
		217 – Safe Routes to School	400 – Public Service
		218 – Police K9	300 - Police
	Capital Funds	302 – Bond Improvements	100 – General Government
			400 – Public Service
			600 – Parks, Lands & Buildings
			900 – Transfers & Advances
		303 – State Issue II (OPWC)	400 – Public Service
			900 – Transfers & Advances
		306 – SR 310 TIF	100 – General Government
			200 – Court & Legal
			500 - Finance
			900 – Transfers & Advances
		307 – Columbia Rd Bridge Improvements	100 – General Government
			400 – Public Service
			900 – Transfers & Advances
		308 – Capital Facilities	600 – Parks, Lands & Buildings
			900 – Transfers & Advances
	Debt Service	401 – Debt Service	500 - Finance
			700 – Debt Service
Utility	Water Utility	601 – Water Operations	100 – General Government
			200 – Court & Legal
			500 – Finance
			800 – Water Utility Operations
			900 – Transfers & Advances
		602 – Water Cap Improvements	800 – Water Utility Operations
			900 – Transfers & Advances
Utility	Water Utility	603 – Water Bond Improvements	800 – Water Utility Operations
			900 – Transfers & Advances
		604 – Water Debt Service	804 – Water Debt Service
	Sewer Utility	651 – Water Operations	100 – General Government
			200 – Court & Legal
			500 – Finance
			850 – Sewer Utility Operations
			900 – Transfers & Advances
		652 – Sewer Cap Improvements	850 – Sewer Utility Operations
			900 – Transfers & Advances
		653 – Sewer Bond Improvements	850 – Sewer Utility Operations
Utility	Sewer Utility	653 – Sewer Bond Improvements	900 – Transfers & Advances
		654 – Sewer Debt Service	854 – Sewer Debt Service
		655 – The Oaks Special Assessment	500 – Finance
			850 – Sewer Utility Operations

Basis of Budgeting

A jurisdiction's 'basis of budgeting' refers to when revenues and expenditures are recognized in the accounts. The City's budget basis is a cash/encumbrance basis, wherein transactions are recorded when cash is received or disbursed, or when a commitment has been recorded as an encumbrance against and

applicable appropriation. All annual appropriations lapse at year-end to the extent that they have not been expended or lawfully encumbered. Fund balances are shown as unencumbered fund balances. This basis is used for all interim financial statements during the year.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and agency funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows of resources and in the presentation of expenses versus expenditures.

Revenues: Exchange and Non-Exchange Transactions - Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected within 60 days of year end to be used to pay liabilities of the current year.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include income taxes, payments in lieu of taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from income tax is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the year for which the taxes are levied. Payments in lieu of taxes are treated the same way property taxes are in the financial statements. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: income taxes, State-levied locally shared taxes (including gasoline tax, local government funds and permissive tax), fines and forfeitures, fees and special assessments.

Deferred Outflows of Resources and Deferred Inflows of Resources - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the City, deferred outflows of resources have been reported for the following items related to the City's net pension liability: (1) the net difference between projected and actual investment earnings on pension plan assets, (2) the City's contributions to the pension systems subsequent to the measurement date and (3) differences between employer's contributions and the employer's proportional share of contributions.

In addition, deferred outflows of resources include a deferred charge on debt refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt.

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of

resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the City, deferred inflows of resources include property taxes, payments in lieu of taxes and unavailable revenue. Property taxes and payments in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance 2018 operations. These amounts are recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue, which includes (but is not limited to) delinquent property taxes, income taxes and intergovernmental grants is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

The City also reports deferred inflow of resources for the following items related to the City's net pension liability: (1) differences between expected and actual experience and (2) differences between employer's contributions and the employer's proportional share of contributions. These deferred inflows of resources are only reported on the government-wide statement of net position.

Expenses/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Financial Policies

By ordinance, city Council adopted a comprehensive *Employee Handbook & Policy Manual* which, in addition to providing employees guidance on employment practices and policies, also provides a tool for the city to better manage and streamline the city's purchasing procedures, budgeting and financial planning, debt management, and investment and deposit of funds to ensure the minimal city resources are utilized to their fullest. A summary of the significant components of the financial policy section are as follows:

Purchasing Procedures - Clarification and direction was provided to all employees governing the use of requisitions, certification of funds, establishing communication channels between departments receiving goods and the authorization for payment, competitive bidding process, and finally establishing overall standards and ethics.

Budgeting and Financial Planning – The purpose is to identify the major elements of the budgeting/financial planning process to ensure the long-term objectives of the city are met and to recognize that prudent financial planning considers multi-year implications of short-term financial decisions. The major financial planning elements include:

1. *Capital Improvement Plan* – This document establishes a policy framework to guide the expansion of the City and future development and necessary infrastructure and capital equipment needs.
2. *Five-Year Forecast* – This plan projects the expected fund balances of the city's General Fund, or main operating fund, and considers the expected funding needs, essential funding sources, and may expand upon the Capital Improvement Plan by estimating the costs and funding for projects and programs that accomplish the long-term goals for the city.
3. *Annual Operating and Capital Budgets* – This annual financial plan is prepared by the city Administrator with assistance from the Finance Department and approved by Council. These budgets may be changed throughout the year based upon departmental needs and changes in estimated revenues

The city will budget target cash fund balances for various operating funds to provide reserves for unforeseen emergencies or revenue shortfalls and to eliminate the need for short-term borrowings.

Debt Management - Debt will only be used to fund capital projects or the purchase of capital assets that will continue to benefit the community and will not be used to finance operating expenditures. The city will work to obtain and maintain assigned credit from a rating agency consistent with the city's financing objectives. Finally, the city will strive to retire short-term borrowings as considered beneficial to the city in relation to overall cost savings and interest rates.

Investments and Deposits of Funds – City Council adopted an amended investment policy in 2013 which expands the number of approved investment options and emphasizes safety, preservation of principal, liquidity and yield. All idle funds are to be invested in accordance with the city's investment policy.

For more information about these and additional city financial policies, a comprehensive copy of them appears in **Exhibit D – *Financial Policies & Procedures*** at the end of this document.

Awards & Acknowledgements

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) offers a Distinguished Budget Presentation Award to municipalities that submit their documents to the review program for consideration. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a *Distinguished Budget Presentation Award* to the City of Pataskala for its Annual Budget for the fiscal year beginning January 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This is the second consecutive year that city has received this recognition, and the award is valid for a period of one year only. We believe that our current budget continues to conform to program requirements, and we will be submitting it to the GFOA to determine its eligibility for another award.

Acknowledgements

It is our hope that we have created a document that will aid in your decision-making process, as well as serve as a record to document the Administration's requests for funding in 2019 and beyond. The budget itself is not static, and requests may be made as the need arises to modify the proposals contained herein. We welcome any feedback or suggestions for improvement so that the document is as 'user-friendly' and relevant as it possibly can be.

Sincerely,

James M. Nicholson
Finance Director

Benjamin J. King
City Administrator

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Pataskala

Ohio

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morrill

Executive Director

ALL FUNDS REVENUE AND EXPENDITURE HISTORY
FOR FISCAL YEARS 2017 - 2019

	2019 Budget	2018 Budget	% Diff 2019 vs 2018	2017 Actual	% Diff 2018 vs 2017
Revenues:					
Income taxes	$ 5,896,157	$ 5,724,424	3.00%	$ 5,400,917	5.99%
Real and other taxes	1,335,776	1,306,287	2.26%	1,137,959	14.79%
Charges for services	4,077,946	4,093,334	-0.38%	4,103,924	-0.26%
Licenses and permits	175,790	172,050	2.17%	143,658	19.76%
Fines and forfeitures	133,250	122,450	8.82%	141,038	-13.18%
Intergovernmental	1,359,329	6,692,439	-79.69%	1,803,511.02	271.08%
Special assessments	22,761	22,761	0.00%	19,986	13.88%
Investment income	195,595	230,425	-15.12%	175,293	31.45%
Other	734,450	931,050	-21.12%	645,606	44.21%
Total Revenues	**13,931,054**	**19,295,220**	**-27.80%**	**13,571,893**	**42.17%**
Expenditures:					
Current:					
General Government	2,369,184	2,775,919	-14.65%	1,496,394	85.51%
Executive & Legislative	191,393	198,483	-3.57%	147,590	34.48%
Court & Legal	465,553	481,897	-3.39%	373,891	28.89%
Police	2,532,917	2,615,838	-3.17%	2,186,333	19.64%
Public Service	1,474,022	1,531,519	-3.75%	977,516	56.67%
Finance	826,001	751,582	9.90%	638,341	17.74%
Parks, Lands & Municipal Facilities	514,200	448,331	14.69%	318,524	40.75%
Recreational Programming	173,404	150,585	15.15%	74,357	102.52%
Water Utility	1,121,517	1,089,650	2.92%	842,178	29.38%
Sewer Utility	1,273,914	1,249,719	1.94%	764,610	63.45%
Capital outlay	3,010,469	14,732,113	-79.57%	2,309,230	537.97%
Debt service:					0.00%
Principal retirement	1,408,804	1,150,241	22.48%	1,605,028	-28.34%
Interest and fiscal charges	641,869	653,023	-1.71%	583,039	12.00%
Total Expenditures	**16,003,247**	**27,828,901**	**-42.49%**	**12,317,031**	**125.94%**
Excess (deficiency) of revenues over (under) expenditures	**(2,072,193)**	**(8,533,681)**	**-75.72%**	**1,254,862**	**-780.05%**
Other Financing Sources (Uses):					
Bond/Note issuance	-	4,600,000	-100.00%	-	100.00%
Transfers in	1,461,423	1,842,780	-20.69%	1,632,575	12.88%
Transfers (out)	(1,461,423)	(1,842,780)	-20.69%	(1,632,575)	12.88%
Total Other Financing Sources (Uses)	**-**	**4,600,000**	**-100.00%**	**-**	**100.00%**
Net Change in Fund Balances	**(2,072,193)**	**(3,933,681)**	**-47.32%**	**1,254,862**	**-413.48%**
Fund Balances at Beginning of Year	**11,245,702**	**15,179,383**	**-25.91%**	**13,924,522**	**9.01%**
Fund Balances at End of Year	**$ 9,173,510**	**$ 11,245,702**	**-18.43%**	**$ 15,179,383**	**-25.91%**

PROJECTED REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	General	Street	Police	Capital Improvements	Other Governmental Funds	Total Governmental Funds
Revenues:						
Income taxes	$ -	$ 1,945,732	$ 3,036,521	$ 560,135	$ 353,769	$ 5,896,157
Real and other taxes	1,032,000	-	-	-	303,776	1,335,776
Charges for services	190,000	-	-	-	-	190,000
Licenses and permits	68,300	-	9,100	-	98,390	175,790
Fines and forfeitures	120,500	-	500	-	12,250	133,250
Intergovernmental	202,900	748,000	25,689	50,500	332,240	1,359,329
Special assessments	2,500	-	-	-	-	2,500
Investment income	24,720	53,703	16,350	20,840	18,958	134,571
Contributions and donations	-	-	-	-	-	-
Payments in lieu of taxes	-	-	-	-	-	-
Other	16,500	30,000	76,000	-	724,021	711,950
Total Revenues	**1,657,420**	**2,777,435**	**3,164,160**	**631,475**	**1,843,405**	**9,939,323**
Expenditures:						
Current:						
General Government	833,996	511,437	120,277	-	395,000	1,860,710
Executive & Legislative	191,393	-	-	-	-	191,393
Court & Legal	260,053	45,000	45,000	-	18,000	368,053
Police	-	-	2,515,417	-	17,500	2,532,917
Public Service	-	1,262,535	-	-	211,487	1,474,022
Finance	91,346	210,579	282,089	33,172	26,519	643,705
Parks, Lands & Municipal Facilities	327,950	24,000	68,250	28,000	66,000	514,200
Recreational Programming	46,052	-	-	-	127,352	173,404
Capital outlay	15,000	1,469,000	123,293	289,700	432,976	2,329,969
Debt service:						
Principal retirement	-	-	-	-	699,018	699,018
Interest and fiscal charges	-	-	-	-	304,163	304,163
Total Expenditures	**1,765,790**	**3,522,551**	**3,154,326**	**350,872**	**2,298,015**	**11,091,554**
Excess (deficiency) of revenues over (under) expenditures	**(108,370)**	**(745,116)**	**9,834**	**280,603**	**(454,610)**	**(1,152,231)**
Other Financing Sources (Uses):						
Bond/note issuance	-	-	-	-	-	-
Transfers in	-	-	-	11,811	414,452	426,263
Transfers (out)	(50,000)	-	(22,500)	-	(353,763)	(426,263)
Total Other Financing Sources (Uses)	**(50,000)**	**-**	**(22,500)**	**11,811**	**60,689**	**-**
Net Change in Fund Balances	**(158,370)**	**(745,116)**	**(12,666)**	**292,414**	**(393,921)**	**(1,152,231)**
Fund Balances at Beginning of Year	**949,338**	**1,648,289**	**1,399,793**	**274,111**	**2,185,379**	**6,456,912**
Fund Balances at End of Year	**$ 790,968**	**$ 903,173**	**$ 1,387,127**	**$ 566,525**	**$ 1,791,458**	**$ 5,304,681**

GOVERNMENTAL FUND REVENUE AND EXPENDITURE HISTORY
FOR FISCAL YEARS 2017 - 2019

	2019 Budget	2018 Budget	% Diff 2019 vs 2018	2017 Actual	% Diff 2018 vs 2017
Revenues:					
Income taxes	$ 5,896,157	$ 5,724,424	3.00%	$ 5,400,917	5.99%
Real and other taxes	1,335,776	1,306,287	2.26%	1,137,959	14.79%
Charges for services	190,000	190,000	0.00%	183,823.52	3.36%
Licenses and permits	175,790	172,050	2.17%	143,658	19.76%
Fines and forfeitures	133,250	122,450	8.82%	141,038	-13.18%
Intergovernmental	1,359,329	6,692,439	-79.69%	1,803,511.02	271.08%
Special assessments	2,500	2,500	0.00%	-	100.00%
Investment income	134,571	170,430	-21.04%	112,722	51.20%
Other	711,950	893,350	-20.31%	613,167	45.69%
Total Revenues	**9,939,323**	**15,273,930**	**-34.93%**	**9,536,796**	**60.16%**
Expenditures:					
Current:					
General Government	1,860,710	2,357,337	-21.07%	1,253,160	88.11%
Executive & Legislative	191,393	198,483	-3.57%	147,590	34.48%
Court & Legal	368,053	387,397	-4.99%	309,631	25.12%
Police	2,532,917	2,615,838	-3.17%	2,186,333	19.64%
Public Service	1,474,022	1,531,519	-3.75%	977,516	56.67%
Finance	643,705	607,913	5.89%	516,955	17.59%
Parks, Lands & Municipal Facilities	514,200	448,331	14.69%	318,524	40.75%
Recreational Programming	173,404	150,585	15.15%	74,357	102.52%
Capital outlay	2,329,969	14,073,093	-83.44%	2,099,013	570.46%
Debt service:					0.00%
Principal retirement	699,018	445,997	56.73%	931,179	-52.10%
Interest and fiscal charges	304,163	297,680	2.18%	207,847	43.22%
Total Expenditures	**11,091,554**	**23,114,175**	**-52.01%**	**9,022,106**	**156.19%**
Excess (deficiency) of revenues over (under) expenditures	**(1,152,231)**	**(7,840,245)**	**-85.30%**	**514,690**	**-1623.29%**
Other Financing Sources (Uses):					
Bond/Note issuance	-	4,600,000	-100.00%	-	100.00%
Transfers in	426,263	917,780	-53.55%	582,575	57.54%
Transfers (out)	(426,263)	(917,780)	-53.55%	(582,575)	57.54%
Total Other Financing Sources (Uses)	**-**	**4,600,000**	**-100.00%**	**-**	**100.00%**
Net Change in Fund Balances	**(1,152,231)**	**(3,240,245)**	**-64.44%**	**514,690**	**-729.55%**
Fund Balances at Beginning of Year	**6,456,912**	**9,697,156**	**-33.41%**	**9,182,466**	**5.61%**
Fund Balances at End of Year	**$ 5,304,681**	**$ 6,456,912**	**-17.84%**	**$ 9,697,156**	**-33.41%**

GENERAL FUND REVENUE AND EXPENDITURE HISTORY
FOR FISCAL YEARS 2017 - 2019

	2019 Budget	2018 Budget	% Diff 2019 vs 2018	2017 Actual	% Diff 2018 vs 2017
Revenues:					
Income taxes	$ -	$ -	0.00%	$ -	0.00%
Real and other taxes	1,032,000	1,007,000	2.48%	880,675	14.34%
Charges for services	190,000	190,000	0.00%	183,824	3.36%
Licenses and permits	68,300	81,300	-15.99%	59,986	35.53%
Fines and forfeitures	120,500	110,500	9.05%	128,340	-13.90%
Intergovernmental	202,900	200,100	1.40%	192,467	3.97%
Special assessments	2,500	2,500	0.00%	-	100.00%
Investment income	24,720	24,000	3.00%	18,223	31.70%
Other	16,500	57,000	-71.05%	24,434.59	133.28%
Total Revenues	**1,657,420**	**1,672,400**	**-0.90%**	**1,487,949**	**12.40%**
Expenditures:					
Current:					
General Government	833,996	829,325	0.56%	553,868	49.73%
Executive & Legislative	191,393	198,483	-3.57%	147,590	34.48%
Court & Legal	260,053	287,666	-9.60%	227,439	26.48%
Police	-	-	0.00%	-	0.00%
Public Service	-	-	0.00%	-	0.00%
Finance	91,346	89,061	2.57%	60,744	46.62%
Parks, Lands & Municipal Facilities	327,950	345,579	-5.10%	252,885	36.65%
Recreational Programming	46,052	39,562	16.40%	-	100.00%
Capital outlay	15,000	24,488	-38.75%	-	100.00%
Debt service:					
Principal retirement	-	-	0.00%	-	0.00%
Interest and fiscal charges	-	-	0.00%	-	0.00%
Total Expenditures	**1,765,790**	**1,814,165**	**-2.67%**	**1,242,527**	**46.01%**
Excess (deficiency) of revenues over (under) expenditures	**(108,370)**	**(141,765)**	**-23.56%**	**245,422**	**-157.76%**
Other Financing Sources (Uses):					
Bond/Note issuance	-	-	0.00%	-	0.00%
Transfers in	-	1,000	-100.00%	-	100.00%
Transfers (out)	(50,000)	(275,000)	-81.82%	(66,500)	313.53%
Total Other Financing Sources (Uses)	**(50,000)**	**(274,000)**	**-81.75%**	**(66,500)**	**312.03%**
Net Change in Fund Balances	**(158,370)**	**(415,765)**	**-61.91%**	**178,922**	**-332.37%**
Fund Balances at Beginning of Year	**949,338**	**1,365,103**	**-30.46%**	**1,186,181**	**15.08%**
Fund Balances at End of Year	**$ 790,968**	**$ 949,338**	**-16.68%**	**$ 1,365,103**	**-30.46%**

STREET FUND REVENUE AND EXPENDITURE HISTORY
FOR FISCAL YEARS 2017 - 2019

	2019 Budget	2018 Budget	% Diff 2019 vs 2018	2017 Actual	% Diff 2018 vs 2017
Revenues:					
Income taxes	$ 1,945,732	$ 1,837,444	5.89%	$ 1,925,427	-4.57%
Real and other taxes	-	-	0.00%	-	0.00%
Charges for services	-	-	0.00%	-	0.00%
Licenses and permits	-	-	0.00%	-	0.00%
Fines and forfeitures	-	-	0.00%	-	0.00%
Intergovernmental	748,000	728,000	2.75%	735,035	-0.96%
Special assessments	-	-	0.00%	-	0.00%
Investment income	53,703	52,650	2.00%	39,664	32.74%
Other	30,000	52,000	-42.31%	27,917.11	86.27%
Total Revenues	**2,777,435**	**2,670,094**	**4.02%**	**2,728,044**	**-2.12%**
Expenditures:					
Current:					
General Government	511,437	421,577	21.32%	246,614	70.95%
Executive & Legislative	-	-	0.00%	-	0.00%
Court & Legal	45,000	46,231	-2.66%	33,399	38.42%
Police	-	-	0.00%	-	0.00%
Public Service	1,262,535	1,266,057	-0.28%	897,613	41.05%
Finance	210,579	198,079	6.31%	181,044	9.41%
Parks, Lands & Municipal Facilities	24,000	37,763	-36.45%	13,075	188.82%
Recreational Programming	-	-	0.00%	-	0.00%
Capital outlay	1,469,000	1,752,945	-16.20%	459,095	281.83%
Debt service:					
Principal retirement	-	-	0.00%	-	0.00%
Interest and fiscal charges	-	-	0.00%	-	0.00%
Total Expenditures	**3,522,551**	**3,722,652**	**-5.38%**	**1,830,840**	**103.33%**
Excess (deficiency) of revenues over (under) expenditures	**(745,116)**	**(1,052,558)**	**-29.21%**	**897,204**	**-217.32%**
Other Financing Sources (Uses):					
Bond/Note issuance	-	-	0.00%	-	0.00%
Transfers in	-	-	0.00%	-	0.00%
Transfers (out)	-	(354,000)	-100.00%	(25,000)	1316.00%
Total Other Financing Sources (Uses)	**-**	**(354,000)**	**-100.00%**	**(25,000)**	**1316.00%**
Net Change in Fund Balances	**(745,116)**	**(1,406,558)**	**-47.03%**	**872,204**	**-261.26%**
Fund Balances at Beginning of Year	**1,648,289**	**3,054,847**	**-46.04%**	**2,182,643**	**39.96%**
Fund Balances at End of Year	**$ 903,173**	**$ 1,648,289**	**-45.21%**	**$ 3,054,847**	**-46.04%**

POLICE FUND REVENUE AND EXPENDITURE HISTORY
FOR FISCAL YEARS 2017 - 2019

	2019 Budget	2018 Budget	% Diff 2019 vs 2018	2017 Actual	% Diff 2018 vs 2017
Revenues:					
Income taxes	$ 3,036,521	$ 2,976,845	2.00%	$ 2,862,486	4.00%
Real and other taxes	-	-	0.00%	-	0.00%
Charges for services	-	-	0.00%	-	0.00%
Licenses and permits	9,100	9,100	0.00%	11,341	-19.76%
Fines and forfeitures	500	500	0.00%	350	42.86%
Intergovernmental	25,689	25,489	0.78%	12,591	102.44%
Special assessments	-	-	0.00%	-	0.00%
Investment income	16,350	16,350	0.00%	16,720	-2.22%
Other	76,000	102,000	-25.49%	63,198.89	61.40%
Total Revenues	**3,164,160**	**3,130,284**	**1.08%**	**2,966,687**	**5.51%**
Expenditures:					
Current:					
General Government	120,277	103,217	16.53%	60,175	71.53%
Executive & Legislative	-	-	0.00%	-	0.00%
Court & Legal	45,000	42,500	5.88%	38,891	9.28%
Police	2,515,417	2,604,210	-3.41%	2,179,553	19.48%
Public Service	-	-	0.00%	-	0.00%
Finance	282,089	263,827	6.92%	235,640	11.96%
Parks, Lands & Municipal Facilities	68,250	32,239	111.70%	21,263	51.62%
Recreational Programming	-	-	0.00%	-	0.00%
Capital outlay	123,293	63,014	95.66%	104,185	-39.52%
Debt service:					
Principal retirement	-	-	0.00%	-	0.00%
Interest and fiscal charges	-	-	0.00%	-	0.00%
Total Expenditures	**3,154,326**	**3,109,007**	**1.46%**	**2,639,708**	**17.78%**
Excess (deficiency) of revenues over (under) expenditures	**9,834**	**21,277**	**-53.78%**	**326,979**	**-93.49%**
Other Financing Sources (Uses):					
Bond/Note issuance	-	-	0.00%	-	
Transfers in	-	-	0.00%	-	0.00%
Transfers (out)	(22,500)	(22,500)	0.00%	(17,429)	29.10%
Total Other Financing Sources (Uses)	**(22,500)**	**(22,500)**	**0.00%**	**(17,429)**	**29.10%**
Net Change in Fund Balances	**(12,666)**	**(1,223)**	**935.38%**	**309,550**	**-100.40%**
Fund Balances at Beginning of Year	**1,399,793**	**1,401,017**	**-0.09%**	**1,091,467**	**28.36%**
Fund Balances at End of Year	**$ 1,387,127**	**$ 1,399,793**	**-0.90%**	**$ 1,401,017**	**-0.09%**

CAPITAL IMPROVEMENTS FUND REVENUE AND EXPENDITURE HISTORY FOR FISCAL YEARS 2017 - 2019

	2019 Budget	2018 Budget	% Diff 2019 vs 2018	2017 Actual	% Diff 2018 vs 2017
Revenues:					
Income taxes	$ 560,135	$ 114,482	389.28%	$ 132,322	-13.48%
Real and other taxes	-	-	0.00%	-	0.00%
Charges for services	-	-	0.00%	-	0.00%
Licenses and permits	-	-	0.00%	-	0.00%
Fines and forfeitures	-	-	0.00%	-	0.00%
Intergovernmental	50,500	4,966,620	-98.98%	284,434	1646.14%
Special assessments	-	-	0.00%	-	0.00%
Investment income	20,840	20,330	2.51%	16,827	20.82%
Other	-	400	-100.00%	476.23	-16.01%
Total Revenues	**631,475**	**5,101,832**	**-87.62%**	**434,060**	**1075.38%**
Expenditures:					
Current:					
General Government	-	72	-100.00%	4,578	-98.43%
Executive & Legislative	-	-	0.00%	-	0.00%
Court & Legal	-	-	0.00%	-	0.00%
Police	-	-	0.00%	-	0.00%
Public Service	-	-	0.00%	-	0.00%
Finance	33,172	7,342	351.81%	7,698	-4.63%
Parks, Lands & Municipal Facilities	28,000	6,000	366.67%	19,413	-69.09%
Recreational Programming	-	-	0.00%	-	0.00%
Capital outlay	289,700	6,579,167	-95.60%	403,812	1529.27%
Debt service:					
Principal retirement	-	-	0.00%	-	0.00%
Interest and fiscal charges	-	-	0.00%	-	0.00%
Total Expenditures	**350,872**	**6,592,581**	**-94.68%**	**435,501**	**1413.79%**
Excess (deficiency) of revenues over (under) expenditures	**280,603**	**(1,490,749)**	**-118.82%**	**(1,441)**	**103333.70%**
Other Financing Sources (Uses):					
Bond/Note issuance	-	-			
Transfers in	11,811	600,000	-98.03%	-	100.00%
Transfers (out)	-	-	0.00%	-	0.00%
Total Other Financing Sources (Uses)	**11,811**	**600,000**	**-98.03%**	**-**	**100.00%**
Net Change in Fund Balances	**292,414**	**(890,749)**	**-132.83%**	**(1,441)**	**61703.46%**
Fund Balances at Beginning of Year	**274,111**	**1,164,860**	**-76.47%**	**1,166,301**	**-0.12%**
Fund Balances at End of Year	**$ 566,525**	**$ 274,111**	**106.68%**	**$ 1,164,860**	**-76.47%**

OTHER GOVERNMENTAL FUND REVENUE AND EXPENDITURE HISTORY FOR FISCAL YEARS 2017 - 2019

	2019 Budget	2018 Budget	% Diff 2019 vs 2018	2017 Actual	% Diff 2018 vs 2017
Revenues:					
Income taxes	$ 353,769	$ 795,653	-55.54%	$ 480,682	65.53%
Real and other taxes	303,776	299,287	1.50%	257,284	16.33%
Charges for services	-	-	0.00%	-	0.00%
Licenses and permits	98,390	81,650	20.50%	72,332	12.88%
Fines and forfeitures	12,250	11,450	6.99%	12,347	-7.27%
Intergovernmental	332,240	772,230	-56.98%	578,984	33.38%
Special assessments	-	-	0.00%	-	0.00%
Investment income	18,958	57,100	-66.80%	21,287	168.24%
Other	589,450	681,950	-13.56%	497,140	37.17%
Total Revenues	**1,708,833**	**2,699,320**	**-36.69%**	**1,920,056**	**40.59%**
Expenditures:					
Current:					
General Government	395,000	1,003,146	-60.62%	387,924	158.59%
Executive & Legislative	-	-	0.00%	-	0.00%
Court & Legal	18,000	11,000	63.64%	9,901	11.10%
Police	17,500	11,628	50.50%	6,780	71.51%
Public Service	211,487	265,462	-20.33%	79,903	232.23%
Finance	26,519	49,604	-46.54%	31,829	55.85%
Parks, Lands & Municipal Facilities	66,000	26,750	146.73%	11,887	125.03%
Recreational Programming	127,352	111,023	14.71%	74,357	49.31%
Capital outlay	432,976	5,653,479	-92.34%	1,131,922	399.46%
Debt service:					
Principal retirement	699,018	445,997	56.73%	931,179	-52.10%
Interest and fiscal charges	304,163	297,680	2.18%	207,847	43.22%
Total Expenditures	**2,298,015**	**7,875,770**	**-70.82%**	**2,873,530**	**174.08%**
Excess (deficiency) of revenues over (under) expenditures	**(589,182)**	**(5,176,450)**	**-88.62%**	**(953,473)**	**442.90%**
Other Financing Sources (Uses):					
Bond/Note issuance	-	4,600,000	-100.00%	-	100.00%
Transfers in	414,452	316,780	30.83%	582,575	-45.62%
Transfers (out)	(353,763)	(266,280)	32.85%	(473,646)	-43.78%
Total Other Financing Sources (Uses)	**60,689**	**4,650,500**	**-98.70%**	**108,929**	**4169.29%**
Net Change in Fund Balances	**(528,493)**	**(525,950)**	**0.48%**	**(844,544)**	**-37.72%**
Fund Balances at Beginning of Year	**2,185,379**	**2,711,329**	**-19.40%**	**3,555,873**	**-23.75%**
Fund Balances at End of Year	**$ 1,656,886**	**$ 2,185,379**	**-24.18%**	**$ 2,711,329**	**-19.40%**

UTILITY FUNDS REVENUE AND EXPENDITURE HISTORY
FOR FISCAL YEARS 2017 - 2019

	2019 Budget	2018 Budget	% Diff 2019 vs 2018	2017 Actual	% Diff 2018 vs 2017
Revenues:					
Income taxes	$ -	$ -	0.00%	$ -	0.00%
Real and other taxes	-	-	0.00%	-	0.00%
Charges for services	3,887,946	3,903,334	-0.39%	3,920,100.07	-0.43%
Licenses and permits	-	-	0.00%	-	0.00%
Fines and forfeitures	-	-	0.00%	-	0.00%
Intergovernmental	-	-	0.00%	-	0.00%
Special assessments	20,261	20,261	0.00%	19,986	1.38%
Investment income	61,024	59,995	1.72%	62,572	-4.12%
Other	22,500	37,700	-40.32%	32,439	16.22%
Total Revenues	**3,991,731**	**4,021,290**	**-0.74%**	**4,035,097**	**-0.34%**
Expenditures:					
Current:					
General Government	508,474	418,582	21.48%	243,234	72.09%
Executive & Legislative	-	-	0.00%	-	0.00%
Court & Legal	97,500	94,500	3.17%	64,261	47.06%
Police	-	-	0.00%	-	0.00%
Public Service	-	-	0.00%	-	0.00%
Finance	182,296	143,669	26.89%	121,386	18.36%
Parks, Lands & Municipal Facilities	-	-	0.00%	-	0.00%
Recreational Programming	-	-	0.00%	-	0.00%
Water Utility	1,121,517	1,089,650	2.92%	842,178	29.38%
Sewer Utility	1,273,914	1,249,719	1.94%	764,610	63.45%
Capital outlay	680,500	659,020	3.26%	210,216	213.50%
Debt service:					
Principal retirement	709,786	704,244	0.79%	673,849	4.51%
Interest and fiscal charges	337,706	355,343	-4.96%	375,192	-5.29%
Total Expenditures	**4,911,693**	**4,714,726**	**4.18%**	**3,294,926**	**43.09%**
Excess (deficiency) of revenues over (under) expenditures	**(919,962)**	**(693,436)**	**32.67%**	**740,171**	**-193.69%**
Other Financing Sources (Uses):					
Bond/Note issuance	-	-	0.00%	-	0.00%
Transfers in	1,035,160	925,000	11.91%	1,050,000	-11.90%
Transfers (out)	(1,035,160)	(925,000)	11.91%	(1,050,000)	-11.90%
Total Other Financing Sources (Uses)	**-**	**-**	**0.00%**	**-**	**0.00%**
Net Change in Fund Balances	**(919,962)**	**(693,436)**	**32.67%**	**740,171**	**-193.69%**
Fund Balances at Beginning of Year	**4,788,791**	**5,482,227**	**-12.65%**	**4,742,056**	**15.61%**
Fund Balances at End of Year	**$ 3,868,829**	**$ 4,788,791**	**-19.21%**	**$ 5,482,227**	**-12.65%**

PROJECTED REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE
UTILITY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Water Utility	Water Capital Improvements	Sewer Utility	Sewer Capital Improvements	Other Utility Funds	Total Utility Funds
Revenues:						
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -
Real and other taxes	-	-	-	-	-	-
Charges for services	1,209,736	762,000	1,328,000	588,210	-	3,887,946
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Special assessments	-	-	-	-	20,261	20,261
Investment income	8,220	10,040	22,440	14,140	6,184	61,024
Contributions and donations	-	-	-	-	-	-
Payments in lieu of taxes	-	-	-	-	-	-
Other	10,000	-	12,500	-	61,024	22,500
Total Revenues	**1,227,956**	**772,040**	**1,362,940**	**602,350**	**87,469**	**3,991,731**
Expenditures:						
Current:						
General Government	213,937	75,000	169,537	50,000	-	508,474
Executive & Legislative	-	-	-	-	-	-
Court & Legal	57,500	-	40,000	-	-	97,500
Police	-	-	-	-	-	-
Public Service	-	-	-	-	-	-
Finance	90,802	-	90,494	-	1,000	182,296
Parks, Lands & Municipal Facilities	-	-	-	-	-	-
Recreational Programming	-	-	-	-	-	-
Water Utility	959,517	162,000	-	-	-	1,121,517
Sewer Utility	-	-	1,238,914	35,000	-	1,273,914
Capital outlay	4,500	40,000	6,000	630,000	-	680,500
Debt service:						
Principal retirement	-	-	-	-	709,786	709,786
Interest and fiscal charges	-	-	-	-	337,706	337,706
Total Expenditures	**1,326,256**	**277,000**	**1,544,945**	**715,000**	**1,048,492**	**4,911,693**
Excess (deficiency) of revenues over (under) expenditures	**(98,300)**	**495,040**	**(182,005)**	**(112,650)**	**(961,023)**	**(919,962)**
Other Financing Sources (Uses):						
Bond/note issuance	-	-	-	-	-	-
Transfers in	-	-	-	-	1,035,160	1,035,160
Transfers (out)	-	(600,000)	-	(435,000)	(160)	(1,035,160)
Total Other Financing Sources (Uses)	**-**	**(600,000)**	**-**	**(435,000)**	**1,035,000**	**-**
Net Change in Fund Balances	**(98,300)**	**(104,960)**	**(182,005)**	**(547,650)**	**73,977**	**(919,962)**
Fund Balances at Beginning of Year	**537,033**	**1,574,704**	**1,736,377**	**893,845**	**46,832**	**4,788,791**
Fund Balances at End of Year	**$ 438,733**	**$ 1,469,744**	**$ 1,554,372**	**$ 346,195**	**$ 120,809**	**$ 3,868,829**

CITY OF PATASKALA
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CITY OF PATASKALA, OHIO
FUND BALANCE DETAIL
FISCAL YEARS 2018 - 2023

Fund Number / Description	December 31, 2017 Total Cash Balance	2018 BUDGET + Budget Revenues	2018 BUDGET - Budget Expenditdures	2018 BUDGET = Projected December 31, 2018 Total Cash Balance	Carryover Balance as a % of Expenditures
101 - General Fund	$ 1,365,103.21	$ 1,673,400.00	$ 2,089,164.75	**$ 949,338.46**	45.44%
102 - Unclaimed Funds	908.54	100.00	1,000.00	**8.54**	0.85%
Total General Funds	**$ 1,366,011.75**	**$ 1,673,500.00**	**$ 2,090,164.75**	**$ 949,347.00**	**45.42%**
201 - Street Fund	$ 3,054,847.24	$ 2,670,094.00	$ 4,076,651.77	**$ 1,648,289.47**	40.43%
202 - State Highway	134,496.18	64,000.00	138,422.30	**60,073.88**	43.40%
203 - Ecological Preservation	1,000.00	-	-	**1,000.00**	100.00%
204 - Pataskala JEDD	1,284.65	-	-	**1,284.65**	100.00%
205 - Permissive License Tax	486,286.53	516,200.00	603,869.95	**398,616.58**	66.01%
206 - Recreation Fund	61,631.95	116,250.00	111,273.33	**66,608.62**	59.86%
207 - Park Use	107,114.59	51,800.00	49,500.00	**109,414.59**	221.04%
208 - Police Fund	1,401,016.79	3,130,284.00	3,131,507.32	**1,399,793.47**	44.70%
209 - Immobilization	490.00	-	-	**490.00**	100.00%
210 - Mayor's Court Computer	27,019.60	4,150.00	11,000.00	**20,169.60**	183.36%
211 - Alcohol Enforcement & Education	5,921.10	-	-	**5,921.10**	100.00%
212 - Law Enforcement Trust	8,972.13	5,500.00	4,000.00	**10,472.13**	261.80%
213 - Pataskala Mobile Home Park	4,478.51	-	-	**4,478.51**	100.00%
214 - FEMA Fund	-	-	-	**-**	0.00%
215 - CHIP Fund	-	-	-	**-**	0.00%
216 - Community Development Block Grant	-	-	-	**-**	0.00%
217 - Safe Routes to School	-	-	-	**-**	0.00%
218 - Police K9	2,281.57	10,400.00	5,128.00	**7,553.57**	147.30%
219 - Sesquicentennial Fund	366.91	-	-	**366.91**	100.00%
220 - Indigent Drivers Interlock & Monitoring	952.10	-	-	**952.10**	100.00%
221 - Indigent Drivers Alcohol Treatment	-	-	-	**-**	0.00%
222 - Law Enforcement Education & Training	7,510.00	3,000.00	2,500.00	**8,010.00**	320.40%
223 - Payment In Lieu	79,386.50	-	65,000.00	**14,386.50**	22.13%
Total Special Revenue	**$ 5,385,056.35**	**$ 6,571,678.00**	**$ 8,198,852.67**	**$ 3,757,881.68**	**45.83%**
401 - Debt Service	$ 65,360.44	$ 1,088,913.00	$ 788,281.00	**$ 365,992.44**	46.43%
402 - Street Bond	30,067.19	-	-	**30,067.19**	100.00%
Total Debt Service	**$ 95,427.63**	**$ 1,088,913.00**	**$ 788,281.00**	**$ 396,059.63**	**50.24%**
301 - Capital Improvements	$ 1,164,859.94	$ 5,701,832.00	$ 6,592,580.54	**$ 274,111.40**	4.16%
302 - Bond Improvements	296,104.30	4,640,500.00	4,879,563.43	**57,040.87**	1.17%
303 - State Issue II Capital Improvements	242,114.97	201,000.00	425,133.77	**17,981.20**	4.23%
304 - Municipal Building Purchase	6,870.84	-	-	**6,870.84**	100.00%
305 - Courter Bridge Improvement	59.08	-	-	**59.08**	100.00%
306 - SR 310 TIF	333,615.52	299,287.00	195,831.72	**437,070.80**	223.19%
307 - Columbia Road Bridge Improvements	4,880.00	-	-	**4,880.00**	100.00%
308 - Capital Facilities	411,858.18	105,000.00	150,000.00	**366,858.18**	244.57%
Total Capital Projects	**$ 2,460,362.83**	**$ 10,947,619.00**	**$ 12,243,109.46**	**$ 1,164,872.37**	**9.51%**
501 - Construction Account/Project	$ 357,233.10	$ 500,000.00	$ 669,082.27	**$ 188,150.83**	28.12%
502 - Fire Escrow Fund	24,000.00	-	24,000.00	**-**	0.00%
503 - Vendor Bond & Escrow	9,064.50	5,000.00	13,464.50	**600.00**	4.46%
Total Agency/Fiduciary Funds	**$ 390,297.60**	**$ 505,000.00**	**$ 706,546.77**	**$ 188,750.83**	**26.71%**
Total Governmental Funds	**$ 9,697,156.16**	**$ 20,786,710.00**	**$ 24,026,954.65**	**$ 6,456,911.51**	**26.87%**
601 - Water Fund	$ 833,333.64	$ 1,207,814.00	$ 1,504,114.50	**$ 537,033.14**	35.70%
602 - Water Capital Improvements	1,409,346.35	809,890.00	644,532.01	**1,574,704.34**	244.32%
603 - Water Bond Improvements	157.35	-	-	**157.35**	100.00%
604 - Water Debt Service	90,761.24	528,570.00	597,155.00	**22,176.24**	3.71%
605 - Water Treatment Plant #2	-	-	-	**-**	0.00%
606 - Water Utility State Issue II (OPWC)	0.38	-	-	**0.38**	100.00%
651 - Sewer Fund	1,869,847.52	1,356,890.00	1,490,360.96	**1,736,376.56**	116.51%
652 - Sewer Capital Improvements	1,213,616.64	620,360.00	940,132.02	**893,844.62**	95.08%
653 - Sewer Bond Improvements	378.88	5.00	-	**383.88**	100.00%
654 - Sewer Debt Service	48,353.75	402,500.00	442,167.00	**8,686.75**	1.96%
655 - Oaks Assessment	16,431.57	20,261.00	21,265.00	**15,427.57**	72.55%
656 - Sewer Utility State Issue II (OPWC)	-	-	-	**-**	0.00%
Total Enterprise Funds	**$ 5,482,227.32**	**$ 4,946,290.00**	**$ 5,639,726.49**	**$ 4,788,790.83**	**84.91%**
Total All Funds	**$ 15,179,383.48**	**$ 25,733,000.00**	**$ 29,666,681.14**	**$ 11,245,702.34**	**37.91%**

CITY OF PATASKALA, OHIO
FUND BALANCE DETAIL
FISCAL YEARS 2018 - 2023

Fund Number / Description	Projected December 31, 2018 Total Cash Balance	2019 PROPOSED BUDGET + Proposed Revenues	2019 PROPOSED BUDGET - Proposed Expenditures	2019 PROPOSED BUDGET = Projected December 31, 2019 Total Cash Balance	Carryover Balance as a % of Expenditures
101 - General Fund	$ 949,338.46	$ 1,657,420.00	$ 1,815,790.00	**$ 790,968.46**	43.56%
102 - Unclaimed Funds	8.54	100.00	-	**108.54**	100.00%
Total General Funds	**$ 949,347.00**	**$ 1,657,520.00**	**$ 1,815,790.00**	**$ 791,077.00**	**43.57%**
201 - Street Fund	$ 1,648,289.47	$ 2,777,435.00	$ 3,522,551.00	**$ 903,173.47**	25.64%
202 - State Highway	60,073.88	61,000.00	62,000.00	**59,073.88**	95.28%
203 - Ecological Preservation	1,000.00	-	-	**1,000.00**	100.00%
204 - Pataskala JEDD	1,284.65	-	-	**1,284.65**	100.00%
205 - Permissive License Tax	398,616.58	272,800.00	453,476.00	**217,940.58**	48.06%
206 - Recreation Fund	66,608.62	155,990.00	154,352.00	**68,246.62**	44.21%
207 - Park Use	109,414.59	31,800.00	61,500.00	**79,714.59**	129.62%
208 - Police Fund	1,399,793.47	3,164,160.00	3,176,826.00	**1,387,127.47**	43.66%
209 - Immobilization	490.00	-	-	**490.00**	100.00%
210 - Mayor's Court Computer	20,169.60	5,000.00	8,000.00	**17,169.60**	214.62%
211 - Alcohol Enforcement & Education	5,921.10	-	2,500.00	**3,421.10**	136.84%
212 - Law Enforcement Trust	10,472.13	4,000.00	8,000.00	**6,472.13**	80.90%
213 - Pataskala Mobile Home Park	4,478.51	8.49	4,487.00	**-**	0.00%
214 - FEMA Fund	-	-	-	**-**	0.00%
215 - CHIP Fund	-	-	-	**-**	0.00%
216 - Community Development Block Grant	-	-	-	**-**	0.00%
217 - Safe Routes to School	-	-	-	**-**	0.00%
218 - Police K9	7,553.57	4,250.00	5,000.00	**6,803.57**	136.07%
219 - Sesquicentennial Fund	366.91	-	-	**366.91**	100.00%
220 - Indigent Drivers Interlock & Monitoring	952.10	-	-	**952.10**	100.00%
221 - Indigent Drivers Alcohol Treatment	-	-	-	**-**	0.00%
222 - Law Enforcement Education & Training	8,010.00	3,500.00	2,000.00	**9,510.00**	475.50%
223 - Payment In Lieu	14,386.50	65,000.00	65,000.00	**14,386.50**	22.13%
Total Special Revenue	**$ 3,757,881.68**	**$ 6,544,943.49**	**$ 7,525,692.00**	**$ 2,777,133.17**	**36.90%**
401 - Debt Service	$ 365,992.44	$ 723,961.00	$ 1,023,700.00	**$ 66,253.44**	6.47%
402 - Street Bond	30,067.19	-	30,068.00	**(0.81)**	0.00%
Total Debt Service	**$ 396,059.63**	**$ 723,961.00**	**$ 1,053,768.00**	**$ 66,252.63**	**6.29%**
301 - Capital Improvements	$ 274,111.40	$ 643,286.00	$ 350,872.00	**$ 566,525.40**	161.46%
302 - Bond Improvements	57,040.87	5,000.00	-	**62,040.87**	100.00%
303 - State Issue II Capital Improvements	17,981.20	-	-	**17,981.20**	100.00%
304 - Municipal Building Purchase	6,870.84	-	6,871.00	**(0.16)**	0.00%
305 - Courter Bridge Improvement	59.08	-	60.00	**(0.92)**	-1.53%
306 - SR 310 TIF	437,070.80	303,776.00	179,884.00	**560,962.80**	311.85%
307 - Columbia Road Bridge Improvements	4,880.00	-	4,880.00	**-**	0.00%
308 - Capital Facilities	366,858.18	107,100.00	200,000.00	**273,958.18**	136.98%
Total Capital Projects	**$ 1,164,872.37**	**$ 1,059,162.00**	**$ 742,567.00**	**$ 1,481,467.37**	**199.51%**
501 - Construction Account/Project	$ 188,150.83	$ 375,000.00	$ 375,000.00	**$ 188,150.83**	50.17%
502 - Fire Escrow Fund	-	-	-	**-**	0.00%
503 - Vendor Bond & Escrow	600.00	5,000.00	5,000.00	**600.00**	12.00%
Total Agency/Fiduciary Funds	**$ 188,750.83**	**$ 380,000.00**	**$ 380,000.00**	**$ 188,750.83**	**49.67%**
Total Governmental Funds	**$ 6,456,911.51**	**$ 10,365,586.49**	**$ 11,517,817.00**	**$ 5,304,681.00**	**46.06%**
601 - Water Fund	$ 537,033.14	$ 1,227,956.00	$ 1,326,256.00	**$ 438,733.14**	33.08%
602 - Water Capital Improvements	1,574,704.34	772,040.00	877,000.00	**1,469,744.34**	167.59%
603 - Water Bond Improvements	157.35	3.00	160.00	**0.35**	0.22%
604 - Water Debt Service	22,176.24	603,801.00	593,359.00	**32,618.24**	5.50%
605 - Water Treatment Plant #2	-	-	-	**-**	0.00%
606 - Water Utility State Issue II (OPWC)	0.38	-	-	**0.38**	100.00%
651 - Sewer Fund	1,736,376.56	1,362,940.00	1,544,945.00	**1,554,371.56**	100.61%
652 - Sewer Capital Improvements	893,844.62	602,350.00	1,150,000.00	**346,194.62**	30.10%
653 - Sewer Bond Improvements	383.88	-	-	**383.88**	100.00%
654 - Sewer Debt Service	8,686.75	437,540.00	433,868.00	**12,358.75**	2.85%
655 - Oaks Assessment	15,427.57	20,261.00	21,265.00	**14,423.57**	67.83%
656 - Sewer Utility State Issue II (OPWC)	-	-	-	**-**	0.00%
Total Enterprise Funds	**$ 4,788,790.83**	**$ 5,026,891.00**	**$ 5,946,853.00**	**$ 3,868,828.83**	**65.06%**
Total All Funds	**$ 11,245,702.34**	**$ 15,392,477.49**	**$ 17,464,670.00**	**$ 9,173,509.83**	**52.53%**

CITY OF PATASKALA, OHIO
FUND BALANCE DETAIL
FISCAL YEARS 2018 - 2023

		2020 FORECAST			
		+	-	=	
Fund Number / Description	**Projected December 31, 2019 Total Cash Balance**	**Estimated Revenues**	**Forecast Expenditures**	**Projected December 31, 2020 Total Cash Balance**	**Carryover Balance as a % of Expenditures**
101 - General Fund	$ 790,968.46	$ 1,686,619.00	$ 1,831,221.00	**$ 646,366.46**	35.30%
102 - Unclaimed Funds	108.54	100.00	-	**208.54**	100.00%
Total General Funds	**$ 791,077.00**	**$ 1,686,719.00**	**$ 1,831,221.00**	**$ 646,575.00**	**35.31%**
201 - Street Fund	$ 903,173.47	$ 2,909,067.00	$ 2,960,328.00	**$ 851,912.47**	28.78%
202 - State Highway	59,073.88	62,500.00	67,000.00	**54,573.88**	81.45%
203 - Ecological Preservation	1,000.00	-	-	**1,000.00**	100.00%
204 - Pataskala JEDD	1,284.65	-	-	**1,284.65**	100.00%
205 - Permissive License Tax	217,940.58	279,563.00	323,297.00	**174,206.58**	53.88%
206 - Recreation Fund	68,246.62	161,900.00	154,963.00	**75,183.62**	48.52%
207 - Park Use	79,714.59	31,800.00	30,000.00	**81,514.59**	271.72%
208 - Police Fund	1,387,127.47	3,271,439.00	3,369,664.00	**1,288,902.47**	38.25%
209 - Immobilization	490.00	-	-	**490.00**	100.00%
210 - Mayor's Court Computer	17,169.60	5,500.00	8,000.00	**14,669.60**	183.37%
211 - Alcohol Enforcement & Education	3,421.10	-	2,500.00	**921.10**	36.84%
212 - Law Enforcement Trust	6,472.13	4,000.00	2,000.00	**8,472.13**	423.61%
213 - Pataskala Mobile Home Park	-	-	-	**-**	0.00%
214 - FEMA Fund	-	-	-	**-**	0.00%
215 - CHIP Fund	-	-	-	**-**	0.00%
216 - Community Development Block Grant	-	-	-	**-**	0.00%
217 - Safe Routes to School	-	-	-	**-**	0.00%
218 - Police K9	6,803.57	4,250.00	5,000.00	**6,053.57**	121.07%
219 - Sesquicentennial Fund	366.91	-	-	**366.91**	100.00%
220 - Indigent Drivers Interlock & Monitoring	952.10	-	-	**952.10**	100.00%
221 - Indigent Drivers Alcohol Treatment	-	-	-	**-**	0.00%
222 - Law Enforcement Education & Training	9,510.00	4,000.00	2,000.00	**11,510.00**	575.50%
223 - Payment In Lieu	14,386.50	-	-	**14,386.50**	100.00%
Total Special Revenue	**$ 2,777,133.17**	**$ 6,734,019.00**	**$ 6,924,752.00**	**$ 2,586,400.17**	**37.35%**
401 - Debt Service	$ 66,253.44	$ 1,039,822.00	$ 1,034,773.00	**$ 71,302.44**	6.89%
402 - Street Bond	(0.81)	-	-	**(0.81)**	100.00%
Total Debt Service	**$ 66,252.63**	**$ 1,039,822.00**	**$ 1,034,773.00**	**$ 71,301.63**	**6.89%**
301 - Capital Improvements	$ 566,525.40	$ 263,321.00	$ 214,227.00	**$ 615,619.40**	287.37%
302 - Bond Improvements	62,040.87	-	-	**62,040.87**	100.00%
303 - State Issue II Capital Improvements	17,981.20	-	-	**17,981.20**	100.00%
304 - Municipal Building Purchase	(0.16)	-	-	**(0.16)**	100.00%
305 - Courter Bridge Improvement	(0.92)	-	-	**(0.92)**	100.00%
306 - SR 310 TIF	560,962.80	308,333.00	126,015.00	**743,280.80**	589.84%
307 - Columbia Road Bridge Improvements	-	-	-	**-**	0.00%
308 - Capital Facilities	273,958.18	109,242.00	150,000.00	**233,200.18**	155.47%
Total Capital Projects	**$ 1,481,467.37**	**$ 680,896.00**	**$ 490,242.00**	**$ 1,672,121.37**	**341.08%**
501 - Construction Account/Project	$ 188,150.83	$ 375,000.00	$ 375,000.00	**$ 188,150.83**	50.17%
502 - Fire Escrow Fund	-	-	-	**-**	0.00%
503 - Vendor Bond & Escrow	600.00	5,000.00	5,000.00	**600.00**	12.00%
Total Agency/Fiduciary Funds	**$ 188,750.83**	**$ 380,000.00**	**$ 380,000.00**	**$ 188,750.83**	**49.67%**
Total Governmental Funds	**$ 5,304,681.00**	**$ 10,521,456.00**	**$ 10,660,988.00**	**$ 5,165,149.00**	**48.45%**
601 - Water Fund	$ 438,733.14	$ 1,258,530.00	$ 1,369,500.00	**$ 327,763.14**	23.93%
602 - Water Capital Improvements	1,469,744.34	778,310.00	942,000.00	**1,306,054.34**	138.65%
603 - Water Bond Improvements	0.35	-	-	**0.35**	100.00%
604 - Water Debt Service	32,618.24	678,714.00	589,490.00	**121,842.24**	20.67%
605 - Water Treatment Plant #2	-	-	-	**-**	0.00%
606 - Water Utility State Issue II (OPWC)	0.38	-	-	**0.38**	100.00%
651 - Sewer Fund	1,554,371.56	1,376,410.00	1,693,511.00	**1,237,270.56**	73.06%
652 - Sewer Capital Improvements	346,194.62	609,441.00	890,000.00	**65,635.62**	7.37%
653 - Sewer Bond Improvements	383.88	-	-	**383.88**	100.00%
654 - Sewer Debt Service	12,358.75	377,580.00	365,717.00	**24,221.75**	6.62%
655 - Oaks Assessment	14,423.57	20,261.00	21,264.00	**13,420.57**	63.11%
656 - Sewer Utility State Issue II (OPWC)	-	-	-	**-**	0.00%
Total Enterprise Funds	**$ 3,868,828.83**	**$ 5,099,246.00**	**$ 5,871,482.00**	**$ 3,096,592.83**	**52.74%**
Total All Funds	**$ 9,173,509.83**	**$ 15,620,702.00**	**$ 16,532,470.00**	**$ 8,261,741.83**	**49.97%**

CITY OF PATASKALA, OHIO
FUND BALANCE DETAIL
FISCAL YEARS 2018 - 2023

		2021 FORECAST			
		+	-	=	
Fund Number / Description	**Projected December 31, 2020 Total Cash Balance**	**Estimated Revenues**	**Forecast Expenditures**	**Projected December 31, 2021 Total Cash Balance**	**Carryover Balance as a % of Expenditures**
101 - General Fund	$ 646,366.46	$ 1,717,033.00	$ 1,850,087.00	**$ 513,312.46**	27.75%
102 - Unclaimed Funds	208.54	100.00	-	**308.54**	100.00%
Total General Funds	**$ 646,575.00**	**$ 1,717,133.00**	**$ 1,850,087.00**	**$ 513,621.00**	**27.76%**
201 - Street Fund	$ 851,912.47	$ 2,977,341.85	$ 2,893,948.00	**$ 935,306.32**	32.32%
202 - State Highway	54,573.88	64,000.00	47,000.00	**71,573.88**	152.28%
203 - Ecological Preservation	1,000.00	-	-	**1,000.00**	100.00%
204 - Pataskala JEDD	1,284.65	-	-	**1,284.65**	100.00%
205 - Permissive License Tax	174,206.58	461,492.00	468,500.00	**167,198.58**	35.69%
206 - Recreation Fund	75,183.62	162,800.00	159,848.00	**78,135.62**	48.88%
207 - Park Use	81,514.59	31,800.00	17,500.00	**95,814.59**	547.51%
208 - Police Fund	1,288,902.47	3,428,223.00	3,505,595.00	**1,211,530.47**	34.56%
209 - Immobilization	490.00	-	-	**490.00**	100.00%
210 - Mayor's Court Computer	14,669.60	6,000.00	8,000.00	**12,669.60**	158.37%
211 - Alcohol Enforcement & Education	921.10	-	-	**921.10**	100.00%
212 - Law Enforcement Trust	8,472.13	4,000.00	-	**12,472.13**	100.00%
213 - Pataskala Mobile Home Park	-	-	-	**-**	0.00%
214 - FEMA Fund	-	-	-	**-**	0.00%
215 - CHIP Fund	-	-	-	**-**	0.00%
216 - Community Development Block Grant	-	-	-	**-**	0.00%
217 - Safe Routes to School	-	-	-	**-**	0.00%
218 - Police K9	6,053.57	4,250.00	5,000.00	**5,303.57**	106.07%
219 - Sesquicentennial Fund	366.91	-	-	**366.91**	100.00%
220 - Indigent Drivers Interlock & Monitoring	952.10	-	-	**952.10**	100.00%
221 - Indigent Drivers Alcohol Treatment	-	-	-	**-**	0.00%
222 - Law Enforcement Education & Training	11,510.00	4,500.00	2,000.00	**14,010.00**	700.50%
223 - Payment In Lieu	14,386.50	-	-	**14,386.50**	100.00%
Total Special Revenue	**$ 2,586,400.17**	**$ 7,144,406.85**	**$ 7,107,391.00**	**$ 2,623,416.02**	**36.91%**
401 - Debt Service	$ 71,302.44	$ 996,447.00	$ 1,031,173.40	**$ 36,576.04**	3.55%
402 - Street Bond	(0.81)	-	-	**(0.81)**	100.00%
Total Debt Service	**$ 71,301.63**	**$ 996,447.00**	**$ 1,031,173.40**	**$ 36,575.23**	**3.55%**
301 - Capital Improvements	$ 615,619.40	$ 162,994.00	$ 175,804.00	**$ 602,809.40**	342.89%
302 - Bond Improvements	62,040.87	-	-	**62,040.87**	100.00%
303 - State Issue II Capital Improvements	17,981.20	300,000.00	300,000.00	**17,981.20**	5.99%
304 - Municipal Building Purchase	(0.16)	-	-	**(0.16)**	100.00%
305 - Courter Bridge Improvement	(0.92)	-	-	**(0.92)**	100.00%
306 - SR 310 TIF	743,280.80	312,958.00	124,091.00	**932,147.80**	751.18%
307 - Columbia Road Bridge Improvements	-	-	-	**-**	0.00%
308 - Capital Facilities	233,200.18	111,427.00	150,000.00	**194,627.18**	129.75%
Total Capital Projects	**$ 1,672,121.37**	**$ 887,379.00**	**$ 749,895.00**	**$ 1,809,605.37**	**241.31%**
501 - Construction Account/Project	$ 188,150.83	$ 375,000.00	$ 375,000.00	**$ 188,150.83**	50.17%
502 - Fire Escrow Fund	-	-	-	**-**	0.00%
503 - Vendor Bond & Escrow	600.00	5,000.00	5,000.00	**600.00**	12.00%
Total Agency/Fiduciary Funds	**$ 188,750.83**	**$ 380,000.00**	**$ 380,000.00**	**$ 188,750.83**	**49.67%**
Total Governmental Funds	**$ 5,165,149.00**	**$ 11,125,365.85**	**$ 11,118,546.40**	**$ 5,171,968.45**	**46.52%**
601 - Water Fund	$ 327,763.14	$ 1,289,853.00	$ 1,381,725.00	**$ 235,891.14**	17.07%
602 - Water Capital Improvements	1,306,054.34	784,641.00	862,000.00	**1,228,695.34**	142.54%
603 - Water Bond Improvements	0.35	-	-	**0.35**	100.00%
604 - Water Debt Service	121,842.24	588,788.00	585,466.00	**125,164.24**	21.38%
605 - Water Treatment Plant #2	-	-	-	**-**	0.00%
606 - Water Utility State Issue II (OPWC)	0.38	-	-	**0.38**	100.00%
651 - Sewer Fund	1,237,270.56	1,390,011.00	1,610,138.00	**1,017,143.56**	63.17%
652 - Sewer Capital Improvements	65,635.62	616,634.00	490,000.00	**192,269.62**	39.24%
653 - Sewer Bond Improvements	383.88	-	-	**383.88**	100.00%
654 - Sewer Debt Service	24,221.75	367,620.00	364,400.00	**27,441.75**	7.53%
655 - Oaks Assessment	13,420.57	20,261.00	21,264.00	**12,417.57**	58.40%
656 - Sewer Utility State Issue II (OPWC)	-	-	-	**-**	0.00%
Total Enterprise Funds	**$ 3,096,592.83**	**$ 5,057,808.00**	**$ 5,314,993.00**	**$ 2,839,407.83**	**53.42%**
Total All Funds	**$ 8,261,741.83**	**$ 16,183,173.85**	**$ 16,433,539.40**	**$ 8,011,376.28**	**48.75%**

CITY OF PATASKALA, OHIO
FUND BALANCE DETAIL
FISCAL YEARS 2018 - 2023

		2022 FORECAST			
		+	-	=	
Fund Number / Description	**Projected December 31, 2021 Total Cash Balance**	**Estimated Revenues**	**Forecast Expenditures**	**Projected December 31, 2022 Total Cash Balance**	**Carryover Balance as a % of Expenditures**
101 - General Fund	$ 513,312.46	$ 1,747,679.00	$ 1,900,099.00	**$ 360,892.46**	18.99%
102 - Unclaimed Funds	308.54	100.00	-	**408.54**	100.00%
Total General Funds	**$ 513,621.00**	**$ 1,747,779.00**	**$ 1,900,099.00**	**$ 361,301.00**	**19.01%**
201 - Street Fund	$ 935,306.32	$ 2,985,939.85	$ 2,686,223.00	**$ 1,235,023.17**	45.98%
202 - State Highway	71,573.88	65,500.00	97,000.00	**40,073.88**	41.31%
203 - Ecological Preservation	1,000.00	-	-	**1,000.00**	100.00%
204 - Pataskala JEDD	1,284.65	-	-	**1,284.65**	100.00%
205 - Permissive License Tax	167,198.58	293,592.00	398,500.00	**62,290.58**	15.63%
206 - Recreation Fund	78,135.62	163,700.00	164,916.00	**76,919.62**	46.64%
207 - Park Use	95,814.59	31,800.00	20,000.00	**107,614.59**	538.07%
208 - Police Fund	1,211,530.47	3,642,014.00	3,644,838.00	**1,208,706.47**	33.16%
209 - Immobilization	490.00	-	-	**490.00**	100.00%
210 - Mayor's Court Computer	12,669.60	6,500.00	8,000.00	**11,169.60**	139.62%
211 - Alcohol Enforcement & Education	921.10	-	-	**921.10**	100.00%
212 - Law Enforcement Trust	12,472.13	4,000.00	-	**16,472.13**	100.00%
213 - Pataskala Mobile Home Park	-	-	-	**-**	0.00%
214 - FEMA Fund	-	-	-	**-**	0.00%
215 - CHIP Fund	-	-	-	**-**	0.00%
216 - Community Development Block Grant	-	-	-	**-**	0.00%
217 - Safe Routes to School	-	-	-	**-**	0.00%
218 - Police K9	5,303.57	4,250.00	5,000.00	**4,553.57**	91.07%
219 - Sesquicentennial Fund	366.91	-	-	**366.91**	100.00%
220 - Indigent Drivers Interlock & Monitoring	952.10	-	-	**952.10**	100.00%
221 - Indigent Drivers Alcohol Treatment	-	-	-	**-**	0.00%
222 - Law Enforcement Education & Training	14,010.00	5,000.00	2,000.00	**17,010.00**	850.50%
223 - Payment In Lieu	14,386.50	-	-	**14,386.50**	100.00%
Total Special Revenue	**$ 2,623,416.02**	**$ 7,202,295.85**	**$ 7,026,477.00**	**$ 2,799,234.87**	**39.84%**
401 - Debt Service	$ 36,576.04	$ 995,124.00	$ 993,516.00	**$ 38,184.04**	3.84%
402 - Street Bond	(0.81)	-	-	**(0.81)**	100.00%
Total Debt Service	**$ 36,575.23**	**$ 995,124.00**	**$ 993,516.00**	**$ 38,183.23**	**3.84%**
301 - Capital Improvements	$ 602,809.40	$ 151,798.00	$ 512,989.00	**$ 241,618.40**	47.10%
302 - Bond Improvements	62,040.87	-	-	**62,040.87**	100.00%
303 - State Issue II Capital Improvements	17,981.20	-	-	**17,981.20**	100.00%
304 - Municipal Building Purchase	(0.16)	-	-	**(0.16)**	100.00%
305 - Courter Bridge Improvement	(0.92)	-	-	**(0.92)**	100.00%
306 - SR 310 TIF	932,147.80	317,652.00	122,194.00	**1,127,605.80**	922.80%
307 - Columbia Road Bridge Improvements	-	-	-	**-**	0.00%
308 - Capital Facilities	194,627.18	113,656.00	150,000.00	**158,283.18**	105.52%
Total Capital Projects	**$ 1,809,605.37**	**$ 583,106.00**	**$ 785,183.00**	**$ 1,607,528.37**	**204.73%**
501 - Construction Account/Project	$ 188,150.83	$ 375,000.00	$ 375,000.00	**$ 188,150.83**	50.17%
502 - Fire Escrow Fund	-	-	-	**-**	0.00%
503 - Vendor Bond & Escrow	600.00	5,000.00	5,000.00	**600.00**	12.00%
Total Agency/Fiduciary Funds	**$ 188,750.83**	**$ 380,000.00**	**$ 380,000.00**	**$ 188,750.83**	**49.67%**
Total Governmental Funds	**$ 5,171,968.45**	**$ 10,908,304.85**	**$ 11,085,275.00**	**$ 4,994,998.30**	**45.06%**
601 - Water Fund	$ 235,891.14	$ 1,321,945.00	$ 1,409,436.00	**$ 148,400.14**	10.53%
602 - Water Capital Improvements	1,228,695.34	791,044.00	842,000.00	**1,177,739.34**	139.87%
603 - Water Bond Improvements	0.35	-	-	**0.35**	100.00%
604 - Water Debt Service	125,164.24	578,864.00	581,369.00	**122,659.24**	21.10%
605 - Water Treatment Plant #2	-	-	-	**-**	0.00%
606 - Water Utility State Issue II (OPWC)	0.38	-	-	**0.38**	100.00%
651 - Sewer Fund	1,017,143.56	1,403,755.00	1,643,085.00	**777,813.56**	47.34%
652 - Sewer Capital Improvements	192,269.62	623,938.00	480,000.00	**336,207.62**	70.04%
653 - Sewer Bond Improvements	383.88	-	-	**383.88**	100.00%
654 - Sewer Debt Service	27,441.75	367,660.00	363,259.00	**31,842.75**	8.77%
655 - Oaks Assessment	12,417.57	20,261.00	21,264.00	**11,414.57**	53.68%
656 - Sewer Utility State Issue II (OPWC)	-	-	-	**-**	0.00%
Total Enterprise Funds	**$ 2,839,407.83**	**$ 5,107,467.00**	**$ 5,340,413.00**	**$ 2,606,461.83**	**48.81%**
Total All Funds	**$ 8,011,376.28**	**$ 16,015,771.85**	**$ 16,425,688.00**	**$ 7,601,460.13**	**46.28%**

CITY OF PATASKALA, OHIO
FUND BALANCE DETAIL
FISCAL YEARS 2018 - 2023

	2023 FORECAST				
		+	-	=	
Fund Number / Description	**Projected December 31, 2022 Total Cash Balance**	**Estimated Revenues**	**Forecast Expenditures**	**Projected December 31, 2023 Total Cash Balance**	**Carryover Balance as a % of Expenditures**
101 - General Fund	$ 360,892.46	$ 1,779,577.00	$ 1,931,569.00	**$ 208,900.46**	10.82%
102 - Unclaimed Funds	408.54	100.00	-	**508.54**	100.00%
Total General Funds	**$ 361,301.00**	**$ 1,779,677.00**	**$ 1,931,569.00**	**$ 209,409.00**	**10.84%**
201 - Street Fund	$ 1,235,023.17	$ 3,075,384.74	$ 3,010,052.00	**$ 1,300,355.91**	43.20%
202 - State Highway	40,073.88	67,000.00	97,000.00	**10,073.88**	10.39%
203 - Ecological Preservation	1,000.00	-	-	**1,000.00**	100.00%
204 - Pataskala JEDD	1,284.65	-	-	**1,284.65**	100.00%
205 - Permissive License Tax	62,290.58	300,867.00	160,000.00	**203,157.58**	126.97%
206 - Recreation Fund	76,919.62	164,600.00	167,916.00	**73,603.62**	43.83%
207 - Park Use	107,614.59	31,800.00	17,500.00	**121,914.59**	696.65%
208 - Police Fund	1,208,706.47	3,764,946.00	3,767,142.00	**1,206,510.47**	32.03%
209 - Immobilization	490.00	-	-	**490.00**	100.00%
210 - Mayor's Court Computer	11,169.60	7,000.00	8,000.00	**10,169.60**	127.12%
211 - Alcohol Enforcement & Education	921.10	-	-	**921.10**	100.00%
212 - Law Enforcement Trust	16,472.13	4,000.00	-	**20,472.13**	100.00%
213 - Pataskala Mobile Home Park	-	-	-	**-**	0.00%
214 - FEMA Fund	-	-	-	**-**	0.00%
215 - CHIP Fund	-	-	-	**-**	0.00%
216 - Community Development Block Grant	-	-	-	**-**	0.00%
217 - Safe Routes to School	-	-	-	**-**	0.00%
218 - Police K9	4,553.57	4,250.00	5,000.00	**3,803.57**	76.07%
219 - Sesquicentennial Fund	366.91	-	-	**366.91**	100.00%
220 - Indigent Drivers Interlock & Monitoring	952.10	-	-	**952.10**	100.00%
221 - Indigent Drivers Alcohol Treatment	-	-	-	**-**	0.00%
222 - Law Enforcement Education & Training	17,010.00	5,500.00	2,000.00	**20,510.00**	1025.50%
223 - Payment In Lieu	14,386.50	-	-	**14,386.50**	100.00%
Total Special Revenue	**$ 2,799,234.87**	**$ 7,425,347.74**	**$ 7,234,610.00**	**$ 2,989,972.61**	**41.33%**
401 - Debt Service	$ 38,184.04	$ 889,272.00	$ 887,561.00	**$ 39,895.04**	4.49%
402 - Street Bond	(0.81)	-	-	**(0.81)**	100.00%
Total Debt Service	**$ 38,183.23**	**$ 889,272.00**	**$ 887,561.00**	**$ 39,894.23**	**4.49%**
301 - Capital Improvements	$ 241,618.40	$ 156,224.00	$ 67,698.00	**$ 330,144.40**	487.67%
302 - Bond Improvements	62,040.87	-	-	**62,040.87**	100.00%
303 - State Issue II Capital Improvements	17,981.20	-	-	**17,981.20**	100.00%
304 - Municipal Building Purchase	(0.16)	-	-	**(0.16)**	100.00%
305 - Courter Bridge Improvement	(0.92)	-	-	**(0.92)**	100.00%
306 - SR 310 TIF	1,127,605.80	322,417.00	22,000.00	**1,428,022.80**	6491.01%
307 - Columbia Road Bridge Improvements	-	-	-	**-**	0.00%
308 - Capital Facilities	158,283.18	115,929.00	150,000.00	**124,212.18**	82.81%
Total Capital Projects	**$ 1,607,528.37**	**$ 594,570.00**	**$ 239,698.00**	**$ 1,962,400.37**	**818.70%**
501 - Construction Account/Project	$ 188,150.83	$ 375,000.00	$ 375,000.00	**$ 188,150.83**	50.17%
502 - Fire Escrow Fund	-	-	-	**-**	0.00%
503 - Vendor Bond & Escrow	600.00	5,000.00	5,000.00	**600.00**	12.00%
Total Agency/Fiduciary Funds	**$ 188,750.83**	**$ 380,000.00**	**$ 380,000.00**	**$ 188,750.83**	**49.67%**
Total Governmental Funds	**$ 4,994,998.30**	**$ 11,068,866.74**	**$ 10,673,438.00**	**$ 5,390,427.04**	**50.50%**
601 - Water Fund	$ 148,400.14	$ 1,354,825.00	$ 1,440,034.00	**$ 63,191.14**	4.39%
602 - Water Capital Improvements	1,177,739.34	797,509.00	827,000.00	**1,148,248.34**	138.85%
603 - Water Bond Improvements	0.35	-	-	**0.35**	100.00%
604 - Water Debt Service	122,659.24	553,941.00	598,975.00	**77,625.24**	12.96%
605 - Water Treatment Plant #2	-	-	-	**-**	0.00%
606 - Water Utility State Issue II (OPWC)	0.38	-	-	**0.38**	100.00%
651 - Sewer Fund	777,813.56	1,417,633.00	1,678,107.00	**517,339.56**	30.83%
652 - Sewer Capital Improvements	336,207.62	631,354.00	490,000.00	**477,561.62**	97.46%
653 - Sewer Bond Improvements	383.88	-	-	**383.88**	100.00%
654 - Sewer Debt Service	31,842.75	367,700.00	362,066.00	**37,476.75**	10.35%
655 - Oaks Assessment	11,414.57	20,261.00	21,264.00	**10,411.57**	48.96%
656 - Sewer Utility State Issue II (OPWC)	-	-	-	**-**	0.00%
Total Enterprise Funds	**$ 2,606,461.83**	**$ 5,143,223.00**	**$ 5,417,446.00**	**$ 2,332,238.83**	**43.05%**
Total All Funds	**$ 7,601,460.13**	**$ 16,212,089.74**	**$ 16,090,884.00**	**$ 7,722,665.87**	**47.99%**

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - ALL FUNDS
FOR YEARS 2015 - 2023

Row Labels	2015 Act	2016 Act	2017 Act	2018 Bud	2018 YTD Act	2019 Fcst	2020 Fcst	2021 Fcst	2022 Fcst	2023 Fcst
Taxes	**$ 5,836,503.28**	**$ 6,165,873.45**	**$ 6,538,876.69**	**$ 7,030,711.00**	**$ 5,849,576.53**	**$ 7,231,933.00**	**$ 7,439,001.00**	**$ 7,652,080.00**	**$ 7,871,353.00**	**$ 8,097,003.00**
Income Taxes	$ 4,850,133.43	$ 5,122,449.74	$ 5,400,917.38	$ 5,724,424.00	$ 4,496,436.97	$ 5,896,157.00	$ 6,073,043.00	$ 6,255,231.00	$ 6,442,888.00	$ 6,636,178.00
Property Taxes	$ 986,369.85	$ 1,043,423.71	$ 1,137,959.31	$ 1,306,287.00	$ 1,353,139.56	$ 1,335,776.00	$ 1,365,958.00	$ 1,396,849.00	$ 1,428,465.00	$ 1,460,825.00
Intergovernmental	**$ 1,385,374.82**	**$ 2,401,556.21**	**$ 1,803,511.02**	**$ 6,692,439.00**	**$ 1,537,331.06**	**$ 1,359,329.00**	**$ 1,461,923.00**	**$ 1,857,820.85**	**$ 1,409,545.85**	**$ 1,444,621.74**
Grants & Loans	$ -	$ 1,170,093.95	$ 535,728.47	$ 5,163,120.00	$ 237,278.75	$ 50,000.00	$ 120,000.00	$ 307,500.00	$ -	$ -
Other Intergovernmental	$ 16,689.00	$ 16,689.00	$ -	$ 16,689.00	$ 16,689.00	$ 16,689.00	$ 16,689.00	$ 16,689.00	$ 16,689.00	$ 16,689.00
State-Shared Revenues	$ 1,368,685.82	$ 1,214,773.26	$ 1,267,782.55	$ 1,512,630.00	$ 1,283,363.31	$ 1,292,640.00	$ 1,325,234.00	$ 1,533,631.85	$ 1,392,856.85	$ 1,427,932.74
Charges for Service	**$ 4,114,462.17**	**$ 4,406,898.87**	**$ 4,247,581.99**	**$ 4,265,384.00**	**$ 3,639,421.87**	**$ 4,253,736.00**	**$ 4,310,840.00**	**$ 4,369,475.00**	**$ 4,428,684.00**	**$ 4,489,487.00**
General Government Fees	$ 83,470.62	$ 128,980.57	$ 143,658.40	$ 172,050.00	$ 176,228.53	$ 175,790.00	$ 176,700.00	$ 178,100.00	$ 179,000.00	$ 180,400.00
Other Service Charges	$ 174,435.22	$ 180,861.76	$ 183,823.52	$ 190,000.00	$ 117,554.03	$ 190,000.00	$ 190,000.00	$ 190,000.00	$ 190,000.00	$ 190,000.00
Utility	$ 3,856,556.33	$ 4,097,056.54	$ 3,920,100.07	$ 3,903,334.00	$ 3,345,639.31	$ 3,887,946.00	$ 3,944,140.00	$ 4,001,375.00	$ 4,059,684.00	$ 4,119,087.00
Fines & Forfeitures	**$ 165,071.11**	**$ 150,360.73**	**$ 141,037.66**	**$ 122,450.00**	**$ 78,966.35**	**$ 133,250.00**	**$ 133,850.00**	**$ 134,452.00**	**$ 135,056.00**	**$ 135,662.00**
Mayor's Court	$ 159,331.11	$ 146,169.45	$ 137,051.27	$ 115,950.00	$ 74,281.67	$ 128,250.00	$ 128,850.00	$ 129,452.00	$ 130,056.00	$ 130,662.00
Other Fines & Forfeitures	$ 5,740.00	$ 4,191.28	$ 3,986.39	$ 6,500.00	$ 4,684.68	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
Special Assessments	**$ 24,445.39**	**$ 23,297.80**	**$ 19,986.01**	**$ 22,761.00**	**$ 21,591.12**	**$ 22,761.00**	**$ 22,761.00**	**$ 22,761.00**	**$ 22,761.00**	**$ 22,761.00**
Special Assessments	$ 24,445.39	$ 23,297.80	$ 19,986.01	$ 22,761.00	$ 21,591.12	$ 22,761.00	$ 22,761.00	$ 22,761.00	$ 22,761.00	$ 22,761.00
Miscellaneous Revenue	**$ 7,629,165.26**	**$ 1,079,029.93**	**$ 820,899.78**	**$ 5,761,475.00**	**$ 5,556,603.45**	**$ 930,045.49**	**$ 866,312.00**	**$ 880,683.00**	**$ 879,178.00**	**$ 885,770.00**
Investment Income	$ 81,893.09	$ 127,685.04	$ 175,293.29	$ 230,425.00	$ 241,139.89	$ 195,595.49	$ 194,220.00	$ 197,906.00	$ 201,672.00	$ 205,491.00
Other Miscellaneous Revenue	$ 307,248.62	$ 451,344.89	$ 645,606.49	$ 931,050.00	$ 715,463.56	$ 734,450.00	$ 672,092.00	$ 682,777.00	$ 677,506.00	$ 680,279.00
Proceeds from Debt Issuance	$ 7,240,023.55	$ 500,000.00	$ -	$ 4,600,000.00	$ 4,600,000.00	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ 11,437,777.97**	**$ 1,579,825.00**	**$ 1,632,575.26**	**$ 1,842,780.00**	**$ 1,845,780.00**	**$ 1,461,423.00**	**$ 1,386,015.00**	**$ 1,282,591.00**	**$ 1,269,194.00**	**$ 1,136,785.00**
Transfers & Advances	$ 11,437,777.97	$ 1,579,825.00	$ 1,632,575.26	$ 1,842,780.00	$ 1,845,780.00	$ 1,461,423.00	$ 1,386,015.00	$ 1,282,591.00	$ 1,269,194.00	$ 1,136,785.00
Grand Total	**$ 30,592,800.00**	**$ 15,806,841.99**	**$ 15,204,468.41**	**$ 25,738,000.00**	**$ 18,529,270.38**	**$ 15,392,477.49**	**$ 15,620,702.00**	**$ 16,199,862.85**	**$ 16,015,771.85**	**$ 16,212,089.74**

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2015 - 2023

Row Labels	2015 Act	2016 Act	2017 Act	2018 Bud	2018 YTD Act	2019 Fcst	2020 Fcst	2021 Fcst	2022 Fcst	2023 Fcst
101 - General Fund	**$ 1,447,450.96**	**$ 1,469,231.01**	**$ 1,487,948.82**	**$ 1,673,400.00**	**$ 1,562,163.92**	**$ 1,657,420.00**	**$ 1,686,619.00**	**$ 1,717,033.00**	**$ 1,747,679.00**	**$ 1,779,577.00**
Taxes	**$ 832,534.96**	**$ 853,298.18**	**$ 880,675.08**	**$ 1,007,000.00**	**$ 1,008,110.99**	**$ 1,032,000.00**	**$ 1,057,625.00**	**$ 1,083,891.00**	**$ 1,110,813.00**	**$ 1,138,408.00**
Property Taxes	$ 832,534.96	$ 853,298.18	$ 880,675.08	$ 1,007,000.00	$ 1,008,110.99	$ 1,032,000.00	$ 1,057,625.00	$ 1,083,891.00	$ 1,110,813.00	$ 1,138,408.00
Intergovernmental	**$ 183,540.80**	**$ 182,853.67**	**$ 192,466.80**	**$ 200,100.00**	**$ 202,871.68**	**$ 202,900.00**	**$ 205,756.00**	**$ 208,669.00**	**$ 211,640.00**	**$ 214,671.00**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State-Shared Revenues	$ 183,540.80	$ 182,853.67	$ 192,466.80	$ 200,100.00	$ 202,871.68	$ 202,900.00	$ 205,756.00	$ 208,669.00	$ 211,640.00	$ 214,671.00
Charges for Service	**$ 249,311.96**	**$ 265,625.37**	**$ 243,809.49**	**$ 271,300.00**	**$ 195,202.61**	**$ 258,300.00**	**$ 258,300.00**	**$ 258,800.00**	**$ 258,800.00**	**$ 259,300.00**
General Government Fees	$ 74,876.74	$ 84,763.61	$ 59,985.97	$ 81,300.00	$ 77,648.58	$ 68,300.00	$ 68,300.00	$ 68,800.00	$ 68,800.00	$ 69,300.00
Other Service Charges	$ 174,435.22	$ 180,861.76	$ 183,823.52	$ 190,000.00	$ 117,554.03	$ 190,000.00	$ 190,000.00	$ 190,000.00	$ 190,000.00	$ 190,000.00
Fines & Forfeitures	**$ 152,933.11**	**$ 137,689.45**	**$ 128,340.27**	**$ 110,500.00**	**$ 69,431.67**	**$ 120,500.00**	**$ 120,600.00**	**$ 120,702.00**	**$ 120,806.00**	**$ 120,912.00**
Mayor's Court	$ 150,433.11	$ 137,689.45	$ 128,340.27	$ 110,000.00	$ 69,431.67	$ 120,000.00	$ 120,100.00	$ 120,202.00	$ 120,306.00	$ 120,412.00
Other Fines & Forfeitures	$ 2,500.00	$ -	$ -	$ 500.00	$ -	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00
Special Assessments	**$ 5,591.01**	**$ 2,439.90**	**$ -**	**$ 2,500.00**	**$ 1,304.94**	**$ 2,500.00**	**$ 2,500.00**	**$ 2,500.00**	**$ 2,500.00**	**$ 2,500.00**
Special Assessments	$ 5,591.01	$ 2,439.90	$ -	$ 2,500.00	$ 1,304.94	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
Miscellaneous Revenue	**$ 23,539.12**	**$ 27,324.44**	**$ 42,657.18**	**$ 81,000.00**	**$ 85,242.03**	**$ 41,220.00**	**$ 41,838.00**	**$ 42,471.00**	**$ 43,120.00**	**$ 43,786.00**
Investment Income	$ 7,186.76	$ 12,506.27	$ 18,222.59	$ 24,000.00	$ 19,775.80	$ 24,720.00	$ 25,338.00	$ 25,971.00	$ 26,620.00	$ 27,286.00
Other Miscellaneous Revenue	$ 16,352.36	$ 14,818.17	$ 24,434.59	$ 57,000.00	$ 65,466.23	$ 16,500.00	$ 16,500.00	$ 16,500.00	$ 16,500.00	$ 16,500.00
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ 1,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ 1,000.00	$ -	$ -	$ -	$ -	$ -	$ -
102 - Unclaimed Funds	**$ 6.92**	**$ 108.38**	**$ 768.24**	**$ 100.00**	**$ -**	**$ 100.00**	**$ 100.00**	**$ 100.00**	**$ 100.00**	**$ 100.00**
Miscellaneous Revenue	**$ 6.92**	**$ 108.38**	**$ 768.24**	**$ 100.00**	**$ -**	**$ 100.00**	**$ 100.00**	**$ 100.00**	**$ 100.00**	**$ 100.00**
Other Miscellaneous Revenue	$ 6.92	$ 108.38	$ 768.24	$ 100.00	$ -	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00
201 - Street Fund	**$ 2,374,012.60**	**$ 2,610,091.65**	**$ 2,728,043.72**	**$ 2,670,094.00**	**$ 2,139,354.69**	**$ 2,777,435.00**	**$ 2,909,067.00**	**$ 2,977,341.85**	**$ 2,985,939.85**	**$ 3,075,384.74**
Taxes	**$ 1,615,053.07**	**$ 1,826,153.33**	**$ 1,925,427.05**	**$ 1,837,444.00**	**$ 1,443,256.71**	**$ 1,945,732.00**	**$ 2,055,725.00**	**$ 2,101,758.00**	**$ 2,087,495.00**	**$ 2,153,440.00**
Income Taxes	$ 1,615,053.07	$ 1,826,153.33	$ 1,925,427.05	$ 1,837,444.00	$ 1,443,256.71	$ 1,945,732.00	$ 2,055,725.00	$ 2,101,758.00	$ 2,087,495.00	$ 2,153,440.00
Intergovernmental	**$ 667,792.76**	**$ 711,630.96**	**$ 735,035.31**	**$ 728,000.00**	**$ 571,848.92**	**$ 748,000.00**	**$ 768,565.00**	**$ 789,710.85**	**$ 811,454.85**	**$ 833,814.74**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State-Shared Revenues	$ 667,792.76	$ 711,630.96	$ 735,035.31	$ 728,000.00	$ 571,848.92	$ 748,000.00	$ 768,565.00	$ 789,710.85	$ 811,454.85	$ 833,814.74
Charges for Service	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,759.49**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
General Government Fees	$ -	$ -	$ -	$ -	$ 10,759.49	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	**$ 41,166.77**	**$ 72,298.36**	**$ 67,581.36**	**$ 104,650.00**	**$ 113,489.57**	**$ 83,703.00**	**$ 84,777.00**	**$ 85,873.00**	**$ 86,990.00**	**$ 88,130.00**
Investment Income	$ 16,112.62	$ 24,871.96	$ 39,664.25	$ 52,650.00	$ 51,958.00	$ 53,703.00	$ 54,777.00	$ 55,873.00	$ 56,990.00	$ 58,130.00
Other Miscellaneous Revenue	$ 25,054.15	$ 47,426.40	$ 27,917.11	$ 52,000.00	$ 61,531.57	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2015 - 2023

Row Labels	2015 Act	2016 Act	2017 Act	2018 Bud	2018 YTD Act	2019 Fcst	2020 Fcst	2021 Fcst	2022 Fcst	2023 Fcst
Transfers & Advances	**$ 50,000.00**	**$ 9.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ 50,000.00	$ 9.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
202 - State Highway	**$ 53,989.77**	**$ 57,920.85**	**$ 60,605.79**	**$ 64,000.00**	**$ 48,608.21**	**$ 61,000.00**	**$ 62,500.00**	**$ 64,000.00**	**$ 65,500.00**	**$ 67,000.00**
Intergovernmental	**$ 53,619.14**	**$ 56,992.08**	**$ 58,910.80**	**$ 61,000.00**	**$ 46,163.56**	**$ 61,000.00**	**$ 62,500.00**	**$ 64,000.00**	**$ 65,500.00**	**$ 67,000.00**
State-Shared Revenues	$ 53,619.14	$ 56,992.08	$ 58,910.80	$ 61,000.00	$ 46,163.56	$ 61,000.00	$ 62,500.00	$ 64,000.00	$ 65,500.00	$ 67,000.00
Miscellaneous Revenue	**$ 370.63**	**$ 928.77**	**$ 1,694.99**	**$ 3,000.00**	**$ 2,444.65**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Investment Income	$ 370.63	$ 928.77	$ 1,694.99	$ 3,000.00	$ 2,444.65	$ -	$ -	$ -	$ -	$ -
204 - Pataskala JEDD	**$ 124.37**	**$ -**	**$ -**	**$ -**	**$ 370.35**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Taxes	**$ 124.37**	**$ -**	**$ -**	**$ -**	**$ 370.35**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Income Taxes	$ 124.37	$ -	$ -	$ -	$ 370.35	$ -	$ -	$ -	$ -	$ -
205 - Permissive License Tax	**$ 456,305.55**	**$ 252,834.29**	**$ 266,284.77**	**$ 516,200.00**	**$ 460,924.12**	**$ 272,800.00**	**$ 279,563.00**	**$ 461,492.00**	**$ 293,592.00**	**$ 300,867.00**
Intergovernmental	**$ 453,636.09**	**$ 247,541.65**	**$ 260,582.36**	**$ 510,000.00**	**$ 455,267.28**	**$ 266,500.00**	**$ 273,163.00**	**$ 454,992.00**	**$ 286,992.00**	**$ 294,167.00**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State-Shared Revenues	$ 453,636.09	$ 247,541.65	$ 260,582.36	$ 510,000.00	$ 455,267.28	$ 266,500.00	$ 273,163.00	$ 454,992.00	$ 286,992.00	$ 294,167.00
Miscellaneous Revenue	**$ 2,669.46**	**$ 5,292.64**	**$ 5,702.41**	**$ 6,200.00**	**$ 5,656.84**	**$ 6,300.00**	**$ 6,400.00**	**$ 6,500.00**	**$ 6,600.00**	**$ 6,700.00**
Investment Income	$ 2,669.46	$ 5,292.64	$ 5,702.41	$ 6,200.00	$ 5,656.84	$ 6,300.00	$ 6,400.00	$ 6,500.00	$ 6,600.00	$ 6,700.00
Other Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
206 - Recreation Fund	**$ 4,587.88**	**$ 44,403.24**	**$ 88,620.02**	**$ 116,250.00**	**$ 117,942.88**	**$ 155,990.00**	**$ 161,900.00**	**$ 162,800.00**	**$ 163,700.00**	**$ 164,600.00**
Charges for Service	**$ 267.88**	**$ 38,370.41**	**$ 72,331.73**	**$ 81,650.00**	**$ 80,511.20**	**$ 98,390.00**	**$ 99,300.00**	**$ 100,200.00**	**$ 101,100.00**	**$ 102,000.00**
General Government Fees	$ 267.88	$ 38,370.41	$ 72,331.73	$ 81,650.00	$ 80,511.20	$ 98,390.00	$ 99,300.00	$ 100,200.00	$ 101,100.00	$ 102,000.00
Miscellaneous Revenue	**$ 4,320.00**	**$ 6,032.83**	**$ 6,288.29**	**$ 9,600.00**	**$ 12,431.68**	**$ 7,600.00**	**$ 7,600.00**	**$ 7,600.00**	**$ 7,600.00**	**$ 7,600.00**
Investment Income	$ -	$ 524.43	$ 938.29	$ 1,350.00	$ 1,373.21	$ 1,350.00	$ 1,350.00	$ 1,350.00	$ 1,350.00	$ 1,350.00
Other Miscellaneous Revenue	$ 4,320.00	$ 5,508.40	$ 5,350.00	$ 8,250.00	$ 11,058.47	$ 6,250.00	$ 6,250.00	$ 6,250.00	$ 6,250.00	$ 6,250.00
Transfers & Advances	**$ -**	**$ -**	**$ 10,000.00**	**$ 25,000.00**	**$ 25,000.00**	**$ 50,000.00**	**$ 55,000.00**	**$ 55,000.00**	**$ 55,000.00**	**$ 55,000.00**
Transfers & Advances	$ -	$ -	$ 10,000.00	$ 25,000.00	$ 25,000.00	$ 50,000.00	$ 55,000.00	$ 55,000.00	$ 55,000.00	$ 55,000.00
207 - Park Use Fund	**$ 30,395.28**	**$ 42,982.90**	**$ 24,678.98**	**$ 51,800.00**	**$ 64,627.18**	**$ 31,800.00**	**$ 31,800.00**	**$ 31,800.00**	**$ 31,800.00**	**$ 31,800.00**
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	**$ 30,395.28**	**$ 42,982.90**	**$ 24,678.98**	**$ 51,800.00**	**$ 64,627.18**	**$ 31,800.00**	**$ 31,800.00**	**$ 31,800.00**	**$ 31,800.00**	**$ 31,800.00**
Investment Income	$ 425.28	$ 974.50	$ 1,428.98	$ 1,800.00	$ 1,877.18	$ 1,800.00	$ 1,800.00	$ 1,800.00	$ 1,800.00	$ 1,800.00
Other Miscellaneous Revenue	$ 29,970.00	$ 42,008.40	$ 23,250.00	$ 50,000.00	$ 62,750.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00
208 - Police Fund	**$ 2,686,483.23**	**$ 2,839,517.99**	**$ 2,966,687.18**	**$ 3,130,284.00**	**$ 2,484,016.37**	**$ 3,164,160.00**	**$ 3,271,439.00**	**$ 3,444,912.00**	**$ 3,642,014.00**	**$ 3,764,946.00**
Taxes	**$ 2,623,854.85**	**$ 2,714,898.38**	**$ 2,862,486.20**	**$ 2,976,845.00**	**$ 2,337,960.09**	**$ 3,036,521.00**	**$ 3,142,800.00**	**$ 3,315,273.00**	**$ 3,511,375.00**	**$ 3,633,307.00**
Income Taxes	$ 2,623,854.85	$ 2,714,898.38	$ 2,862,486.20	$ 2,976,845.00	$ 2,337,960.09	$ 3,036,521.00	$ 3,142,800.00	$ 3,315,273.00	$ 3,511,375.00	$ 3,633,307.00

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2015 - 2023

Row Labels	2015 Act	2016 Act	2017 Act	2018 Bud	2018 YTD Act	2019 Fcst	2020 Fcst	2021 Fcst	2022 Fcst	2023 Fcst
Intergovernmental	**$ 22,948.06**	**$ 29,665.07**	**$ 12,590.91**	**$ 25,489.00**	**$ 20,735.86**	**$ 25,689.00**	**$ 26,189.00**	**$ 26,689.00**	**$ 27,189.00**	**$ 27,689.00**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Intergovernmental	$ 16,689.00	$ 16,689.00	$ -	$ 16,689.00	$ 16,689.00	$ 16,689.00	$ 16,689.00	$ 16,689.00	$ 16,689.00	$ 16,689.00
State-Shared Revenues	$ 6,259.06	$ 12,976.07	$ 12,590.91	$ 8,800.00	$ 4,046.86	$ 9,000.00	$ 9,500.00	$ 10,000.00	$ 10,500.00	$ 11,000.00
Charges for Service	**$ 8,326.00**	**$ 5,846.55**	**$ 11,340.70**	**$ 9,100.00**	**$ 7,309.26**	**$ 9,100.00**	**$ 9,100.00**	**$ 9,100.00**	**$ 9,100.00**	**$ 9,100.00**
General Government Fees	$ 8,326.00	$ 5,846.55	$ 11,340.70	$ 9,100.00	$ 7,309.26	$ 9,100.00	$ 9,100.00	$ 9,100.00	$ 9,100.00	$ 9,100.00
Other Service Charges	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fines & Forfeitures	**$ 665.00**	**$ 455.00**	**$ 350.00**	**$ 500.00**	**$ 205.00**	**$ 500.00**	**$ 500.00**	**$ 500.00**	**$ 500.00**	**$ 500.00**
Other Fines & Forfeitures	$ 665.00	$ 455.00	$ 350.00	$ 500.00	$ 205.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00
Miscellaneous Revenue	**$ 30,689.32**	**$ 88,652.99**	**$ 79,919.37**	**$ 118,350.00**	**$ 117,806.16**	**$ 92,350.00**	**$ 92,850.00**	**$ 93,350.00**	**$ 93,850.00**	**$ 94,350.00**
Investment Income	$ 8,861.73	$ 16,935.29	$ 16,720.48	$ 16,350.00	$ 23,527.89	$ 16,350.00	$ 16,850.00	$ 17,350.00	$ 17,850.00	$ 18,350.00
Other Miscellaneous Revenue	$ 21,827.59	$ 71,717.70	$ 63,198.89	$ 102,000.00	$ 94,278.27	$ 76,000.00	$ 76,000.00	$ 76,000.00	$ 76,000.00	$ 76,000.00
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
209 - Immobilization Fund	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
210 - Mayor's Court Computer	**$ 8,898.00**	**$ 8,480.00**	**$ 7,561.00**	**$ 4,150.00**	**$ 3,738.00**	**$ 5,000.00**	**$ 5,500.00**	**$ 6,000.00**	**$ 6,500.00**	**$ 7,000.00**
Fines & Forfeitures	**$ 8,898.00**	**$ 8,480.00**	**$ 7,561.00**	**$ 4,150.00**	**$ 3,738.00**	**$ 5,000.00**	**$ 5,500.00**	**$ 6,000.00**	**$ 6,500.00**	**$ 7,000.00**
Mayor's Court	$ 8,898.00	$ 8,480.00	$ 7,561.00	$ 4,150.00	$ 3,738.00	$ 5,000.00	$ 5,500.00	$ 6,000.00	$ 6,500.00	$ 7,000.00
211 - Alcohol Education & Enforcement	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
212 - Law Enforcement Trust	**$ 2,575.00**	**$ 3,736.28**	**$ 3,636.39**	**$ 5,500.00**	**$ 4,479.68**	**$ 4,000.00**	**$ 4,000.00**	**$ 4,000.00**	**$ 4,000.00**	**$ 4,000.00**
Fines & Forfeitures	**$ 2,575.00**	**$ 3,736.28**	**$ 3,636.39**	**$ 5,500.00**	**$ 4,479.68**	**$ 4,000.00**	**$ 4,000.00**	**$ 4,000.00**	**$ 4,000.00**	**$ 4,000.00**
Other Fines & Forfeitures	$ 2,575.00	$ 3,736.28	$ 3,636.39	$ 5,500.00	$ 4,479.68	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00
213 - Pataskala Mobile Home Park	**$ 8.68**	**$ 8.72**	**$ 8.72**	**$ -**	**$ -**	**$ 8.49**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue	**$ 8.68**	**$ 8.72**	**$ 8.72**	**$ -**	**$ -**	**$ 8.49**	**$ -**	**$ -**	**$ -**	**$ -**
Investment Income	$ 8.68	$ 8.72	$ 8.72	$ -	$ -	$ 8.49	$ -	$ -	$ -	$ -
214 - FEMA Grant Fund	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
215 - Community Home Imp Program (CHIP)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2015 - 2023

Row Labels	2015 Act	2016 Act	2017 Act	2018 Bud	2018 YTD Act	2019 Fcst	2020 Fcst	2021 Fcst	2022 Fcst	2023 Fcst
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
216 - Community Dev Block Grant (CDBG)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
217 - Safe Routes to School Grant (SRTS)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
218 - Police K9	**$ 18,060.00**	**$ 1,538.43**	**$ 1,500.00**	**$ 10,400.00**	**$ 8,712.00**	**$ 4,250.00**	**$ 4,250.00**	**$ 4,250.00**	**$ 4,250.00**	**$ 4,250.00**
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fines & Forfeitures	**$ -**	**$ -**	**$ 1,150.00**	**$ 1,800.00**	**$ 1,112.00**	**$ 3,250.00**	**$ 3,250.00**	**$ 3,250.00**	**$ 3,250.00**	**$ 3,250.00**
Mayor's Court	$ -	$ -	$ 1,150.00	$ 1,800.00	$ 1,112.00	$ 3,250.00	$ 3,250.00	$ 3,250.00	$ 3,250.00	$ 3,250.00
Miscellaneous Revenue	**$ 18,060.00**	**$ 1,538.43**	**$ 350.00**	**$ 8,600.00**	**$ 7,600.00**	**$ 1,000.00**	**$ 1,000.00**	**$ 1,000.00**	**$ 1,000.00**	**$ 1,000.00**
Other Miscellaneous Revenue	$ 18,060.00	$ 1,538.43	$ 350.00	$ 8,600.00	$ 7,600.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
220 - Indigent Drivers Interlock and Alcohol Monitoring	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
221 - Indigent Drivers Alcohol Treatment	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
222 - Law Enforcement Training & Education	**$ 2,000.00**	**$ 2,080.00**	**$ 5,500.00**	**$ 3,000.00**	**$ 1,927.61**	**$ 3,500.00**	**$ 4,000.00**	**$ 4,500.00**	**$ 5,000.00**	**$ 5,500.00**
Intergovernmental	**$ 2,000.00**	**$ 2,080.00**	**$ 5,500.00**	**$ 3,000.00**	**$ 1,927.61**	**$ 3,500.00**	**$ 4,000.00**	**$ 4,500.00**	**$ 5,000.00**	**$ 5,500.00**
Grants & Loans	$ -	$ 2,080.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State-Shared Revenues	$ 2,000.00	$ -	$ 5,500.00	$ 3,000.00	$ 1,927.61	$ 3,500.00	$ 4,000.00	$ 4,500.00	$ 5,000.00	$ 5,500.00
223 - Payment In Lieu	**$ -**	**$ -**	**$ 79,386.50**	**$ -**	**$ -**	**$ 65,000.00**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue	**$ -**	**$ -**	**$ 79,386.50**	**$ -**	**$ -**	**$ 65,000.00**	**$ -**	**$ -**	**$ -**	**$ -**
Investment Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Miscellaneous Revenue	$ -	$ -	$ 79,386.50	$ -	$ -	$ 65,000.00	$ -	$ -	$ -	$ -

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2015 - 2023

Row Labels	2015 Act	2016 Act	2017 Act	2018 Bud	2018 YTD Act	2019 Fcst	2020 Fcst	2021 Fcst	2022 Fcst	2023 Fcst
301 - Capital Improvements	**$ 2,576,700.32**	**$ 1,079,852.31**	**$ 434,059.93**	**$ 5,701,832.00**	**$ 778,081.25**	**$ 643,286.00**	**$ 263,321.00**	**$ 162,994.00**	**$ 151,798.00**	**$ 156,224.00**
Taxes	**$ -**	**$ 110,132.68**	**$ 132,322.46**	**$ 114,482.00**	**$ 89,923.78**	**$ 560,135.00**	**$ 121,461.00**	**$ 125,104.00**	**$ 128,858.00**	**$ 132,724.00**
Income Taxes	$ -	$ 110,132.68	$ 132,322.46	$ 114,482.00	$ 89,923.78	$ 560,135.00	$ 121,461.00	$ 125,104.00	$ 128,858.00	$ 132,724.00
Intergovernmental	**$ -**	**$ 951,473.24**	**$ 284,433.86**	**$ 4,966,620.00**	**$ 72,197.65**	**$ 50,500.00**	**$ 120,500.00**	**$ 8,000.00**	**$ 500.00**	**$ 500.00**
Grants & Loans	$ -	$ 950,946.85	$ 283,866.75	$ 4,966,120.00	$ 72,042.00	$ 50,000.00	$ 120,000.00	$ 7,500.00	$ -	$ -
State-Shared Revenues	$ -	$ 526.39	$ 567.11	$ 500.00	$ 155.65	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00
Miscellaneous Revenue	**$ 54,425.90**	**$ 18,246.39**	**$ 17,303.61**	**$ 20,730.00**	**$ 15,959.82**	**$ 20,840.00**	**$ 21,360.00**	**$ 29,890.00**	**$ 22,440.00**	**$ 23,000.00**
Investment Income	$ 14,628.94	$ 18,237.99	$ 16,827.38	$ 20,330.00	$ 15,555.28	$ 20,840.00	$ 21,360.00	$ 21,890.00	$ 22,440.00	$ 23,000.00
Other Miscellaneous Revenue	$ 39,796.96	$ 8.40	$ 476.23	$ 400.00	$ 404.54	$ -	$ -	$ 8,000.00	$ -	$ -
Transfers & Advances	**$ 2,522,274.42**	**$ -**	**$ -**	**$ 600,000.00**	**$ 600,000.00**	**$ 11,811.00**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ 2,522,274.42	$ -	$ -	$ 600,000.00	$ 600,000.00	$ 11,811.00	$ -	$ -	$ -	$ -
302 - Bond Improvements	**$ 703,922.34**	**$ 501,415.39**	**$ 5,419.09**	**$ 4,640,500.00**	**$ 4,636,568.81**	**$ 5,000.00**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue	**$ 703,922.34**	**$ 501,415.39**	**$ 5,419.09**	**$ 4,640,500.00**	**$ 4,636,568.81**	**$ 5,000.00**	**$ -**	**$ -**	**$ -**	**$ -**
Investment Income	$ 3,922.34	$ 1,415.39	$ 5,419.09	$ 40,500.00	$ 36,568.81	$ 5,000.00	$ -	$ -	$ -	$ -
Other Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Proceeds from Debt Issuance	$ 700,000.00	$ 500,000.00	$ -	$ 4,600,000.00	$ 4,600,000.00	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
303 - State Issue II (OPWC)	**$ 1,225,000.00**	**$ 217,067.10**	**$ 251,861.72**	**$ 201,000.00**	**$ 173,236.75**	**$ -**	**$ -**	**$ 300,000.00**	**$ -**	**$ -**
Intergovernmental	**$ -**	**$ 217,067.10**	**$ 251,861.72**	**$ 197,000.00**	**$ 165,236.75**	**$ -**	**$ -**	**$ 300,000.00**	**$ -**	**$ -**
Grants & Loans	$ -	$ 217,067.10	$ 251,861.72	$ 197,000.00	$ 165,236.75	$ -	$ -	$ 300,000.00	$ -	$ -
Miscellaneous Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ 1,225,000.00**	**$ -**	**$ -**	**$ 4,000.00**	**$ 8,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ 1,225,000.00	$ -	$ -	$ 4,000.00	$ 8,000.00	$ -	$ -	$ -	$ -	$ -
305 - Courter Road Bridge Improvements	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
306 - State Route 310 TIF	**$ 153,834.89**	**$ 190,125.53**	**$ 257,284.23**	**$ 299,287.00**	**$ 345,028.57**	**$ 303,776.00**	**$ 308,333.00**	**$ 312,958.00**	**$ 317,652.00**	**$ 322,417.00**
Taxes	**$ 153,834.89**	**$ 190,125.53**	**$ 257,284.23**	**$ 299,287.00**	**$ 345,028.57**	**$ 303,776.00**	**$ 308,333.00**	**$ 312,958.00**	**$ 317,652.00**	**$ 322,417.00**
Property Taxes	$ 153,834.89	$ 190,125.53	$ 257,284.23	$ 299,287.00	$ 345,028.57	$ 303,776.00	$ 308,333.00	$ 312,958.00	$ 317,652.00	$ 322,417.00
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
State-Shared Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Row Labels	2015 Act	2016 Act	2017 Act	2018 Bud	2018 YTD Act	2019 Fcst	2020 Fcst	2021 Fcst	2022 Fcst	2023 Fcst
307 - Columbia Road Bridge Improvements	**$ 150,180.00**	**$ -**	**$ 25,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Taxes	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State-Shared Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ 150,180.00**	**$ -**	**$ 25,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ 150,180.00	$ -	$ 25,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
308 - Capital Facilities	**$ 93,267.14**	**$ 484,963.90**	**$ 108,627.14**	**$ 105,000.00**	**$ 74,825.32**	**$ 107,100.00**	**$ 109,242.00**	**$ 111,427.00**	**$ 113,656.00**	**$ 115,929.00**
Miscellaneous Revenue	**$ 93,267.14**	**$ 84,963.90**	**$ 108,627.14**	**$ 105,000.00**	**$ 74,825.32**	**$ 107,100.00**	**$ 109,242.00**	**$ 111,427.00**	**$ 113,656.00**	**$ 115,929.00**
Investment Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Miscellaneous Revenue	$ 93,267.14	$ 84,963.90	$ 108,627.14	$ 105,000.00	$ 74,825.32	$ 107,100.00	$ 109,242.00	$ 111,427.00	$ 113,656.00	$ 115,929.00
Transfers & Advances	**$ -**	**$ 400,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ 400,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
401 - Debt Service	**$ 644,305.95**	**$ 646,856.81**	**$ 1,038,537.36**	**$ 1,088,913.00**	**$ 921,845.16**	**$ 723,961.00**	**$ 1,039,822.00**	**$ 996,447.00**	**$ 995,124.00**	**$ 889,272.00**
Taxes	**$ 611,101.14**	**$ 471,265.35**	**$ 480,681.67**	**$ 795,653.00**	**$ 624,926.04**	**$ 353,769.00**	**$ 753,057.00**	**$ 713,096.00**	**$ 715,160.00**	**$ 716,707.00**
Income Taxes	$ 611,101.14	$ 471,265.35	$ 480,681.67	$ 795,653.00	$ 624,926.04	$ 353,769.00	$ 753,057.00	$ 713,096.00	$ 715,160.00	$ 716,707.00
Intergovernmental	**$ 1,837.97**	**$ 2,252.44**	**$ 2,129.26**	**$ 1,230.00**	**$ 1,081.75**	**$ 1,240.00**	**$ 1,250.00**	**$ 1,260.00**	**$ 1,270.00**	**$ 1,280.00**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State-Shared Revenues	$ 1,837.97	$ 2,252.44	$ 2,129.26	$ 1,230.00	$ 1,081.75	$ 1,240.00	$ 1,250.00	$ 1,260.00	$ 1,270.00	$ 1,280.00
Miscellaneous Revenue	**$ 2,466.84**	**$ 6,766.02**	**$ 8,151.17**	**$ 4,250.00**	**$ 8,057.37**	**$ 4,500.00**	**$ 4,500.00**	**$ 4,500.00**	**$ 4,500.00**	**$ 4,500.00**
Investment Income	$ 2,466.84	$ 4,199.44	$ 6,094.49	$ 4,250.00	$ 5,245.82	$ 4,500.00	$ 4,500.00	$ 4,500.00	$ 4,500.00	$ 4,500.00
Other Miscellaneous Revenue	$ -	$ 2,566.58	$ 2,056.68	$ -	$ 2,811.55	$ -	$ -	$ -	$ -	$ -
Proceeds from Debt Issuance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ 28,900.00**	**$ 166,573.00**	**$ 547,575.26**	**$ 287,780.00**	**$ 287,780.00**	**$ 364,452.00**	**$ 281,015.00**	**$ 277,591.00**	**$ 274,194.00**	**$ 166,785.00**
Transfers & Advances	$ 28,900.00	$ 166,573.00	$ 547,575.26	$ 287,780.00	$ 287,780.00	$ 364,452.00	$ 281,015.00	$ 277,591.00	$ 274,194.00	$ 166,785.00
501 - Construction Account	**$ 47,670.67**	**$ 128,148.35**	**$ 267,537.29**	**$ 500,000.00**	**$ 283,294.79**	**$ 375,000.00**	**$ 375,000.00**	**$ 375,000.00**	**$ 375,000.00**	**$ 375,000.00**
Miscellaneous Revenue	**$ 47,670.67**	**$ 128,148.35**	**$ 267,537.29**	**$ 500,000.00**	**$ 283,294.79**	**$ 375,000.00**	**$ 375,000.00**	**$ 375,000.00**	**$ 375,000.00**	**$ 375,000.00**
Other Miscellaneous Revenue	$ 47,670.67	$ 128,148.35	$ 267,537.29	$ 500,000.00	$ 283,294.79	$ 375,000.00	$ 375,000.00	$ 375,000.00	$ 375,000.00	$ 375,000.00
502 - Fire Escrow	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
503 - Vendor Bond & Escrow	**$ -**	**$ 1,500.00**	**$ 9,814.50**	**$ 5,000.00**	**$ 500.00**	**$ 5,000.00**	**$ 5,000.00**	**$ 5,000.00**	**$ 5,000.00**	**$ 5,000.00**
Miscellaneous Revenue	**$ -**	**$ 1,500.00**	**$ 9,814.50**	**$ 5,000.00**	**$ 500.00**	**$ 5,000.00**	**$ 5,000.00**	**$ 5,000.00**	**$ 5,000.00**	**$ 5,000.00**
Other Miscellaneous Revenue	$ -	$ 1,500.00	$ 9,814.50	$ 5,000.00	$ 500.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00

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Row Labels	2015 Act	2016 Act	2017 Act	2018 Bud	2018 YTD Act	2019 Fcst	2020 Fcst	2021 Fcst	2022 Fcst	2023 Fcst
504 - Police Evidence & Cash Seizure	**$ -**	**$ -**	**$ -**	**$ 5,000.00**	**$ 8,874.90**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue	**$ -**	**$ -**	**$ -**	**$ 5,000.00**	**$ 8,874.90**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Miscellaneous Revenue	$ -	$ -	$ -	$ 5,000.00	$ 8,874.90	$ -	$ -	$ -	$ -	$ -
601 - Water Operations	**$ 1,162,489.77**	**$ 1,210,561.12**	**$ 1,247,211.62**	**$ 1,207,814.00**	**$ 948,105.33**	**$ 1,227,956.00**	**$ 1,258,530.00**	**$ 1,289,853.00**	**$ 1,321,945.00**	**$ 1,354,825.00**
Charges for Service	**$ 1,153,738.05**	**$ 1,201,052.35**	**$ 1,218,127.13**	**$ 1,181,974.00**	**$ 917,501.10**	**$ 1,209,736.00**	**$ 1,239,730.00**	**$ 1,270,473.00**	**$ 1,301,985.00**	**$ 1,334,285.00**
Utility	$ 1,153,738.05	$ 1,201,052.35	$ 1,218,127.13	$ 1,181,974.00	$ 917,501.10	$ 1,209,736.00	$ 1,239,730.00	$ 1,270,473.00	$ 1,301,985.00	$ 1,334,285.00
Miscellaneous Revenue	**$ 8,751.72**	**$ 9,508.77**	**$ 29,084.49**	**$ 25,840.00**	**$ 30,604.23**	**$ 18,220.00**	**$ 18,800.00**	**$ 19,380.00**	**$ 19,960.00**	**$ 20,540.00**
Investment Income	$ 3,288.81	$ 5,013.97	$ 8,220.21	$ 8,140.00	$ 10,233.17	$ 8,220.00	$ 8,300.00	$ 8,380.00	$ 8,460.00	$ 8,540.00
Other Miscellaneous Revenue	$ 5,462.91	$ 4,494.80	$ 20,864.28	$ 17,700.00	$ 20,371.06	$ 10,000.00	$ 10,500.00	$ 11,000.00	$ 11,500.00	$ 12,000.00
602 - Water Capital Improvements	**$ 1,433,992.02**	**$ 915,169.46**	**$ 821,838.31**	**$ 809,890.00**	**$ 818,192.21**	**$ 772,040.00**	**$ 778,310.00**	**$ 784,641.00**	**$ 791,044.00**	**$ 797,509.00**
Charges for Service	**$ 727,907.44**	**$ 905,567.00**	**$ 808,071.53**	**$ 800,000.00**	**$ 798,946.53**	**$ 762,000.00**	**$ 768,120.00**	**$ 774,301.00**	**$ 780,544.00**	**$ 786,849.00**
Utility	$ 727,907.44	$ 905,567.00	$ 808,071.53	$ 800,000.00	$ 798,946.53	$ 762,000.00	$ 768,120.00	$ 774,301.00	$ 780,544.00	$ 786,849.00
Miscellaneous Revenue	**$ 6,084.58**	**$ 9,602.46**	**$ 13,766.78**	**$ 9,890.00**	**$ 19,245.68**	**$ 10,040.00**	**$ 10,190.00**	**$ 10,340.00**	**$ 10,500.00**	**$ 10,660.00**
Investment Income	$ 6,084.58	$ 9,602.46	$ 13,766.78	$ 9,890.00	$ 19,245.68	$ 10,040.00	$ 10,190.00	$ 10,340.00	$ 10,500.00	$ 10,660.00
Proceeds from Debt Issuance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ 700,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ 700,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
603 - Water Bond Improvements	**$ 6,540,184.73**	**$ 93.68**	**$ 1.87**	**$ -**	**$ 2.02**	**$ 3.00**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue	**$ 6,540,184.73**	**$ 93.68**	**$ 1.87**	**$ -**	**$ 2.02**	**$ 3.00**	**$ -**	**$ -**	**$ -**	**$ -**
Investment Income	$ 161.18	$ 93.68	$ 1.87	$ -	$ 2.02	$ 3.00	$ -	$ -	$ -	$ -
Proceeds from Debt Issuance	$ 6,540,023.55	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
604 - Water Debt Service	**$ 6,362,694.37**	**$ 661,334.82**	**$ 604,867.44**	**$ 528,570.00**	**$ 528,804.26**	**$ 603,801.00**	**$ 678,714.00**	**$ 588,788.00**	**$ 578,864.00**	**$ 553,941.00**
Miscellaneous Revenue	**$ 1,270.82**	**$ 3,452.82**	**$ 4,867.44**	**$ 3,570.00**	**$ 3,804.26**	**$ 3,641.00**	**$ 3,714.00**	**$ 3,788.00**	**$ 3,864.00**	**$ 3,941.00**
Investment Income	$ 1,270.82	$ 3,452.82	$ 4,867.44	$ 3,570.00	$ 3,804.26	$ 3,641.00	$ 3,714.00	$ 3,788.00	$ 3,864.00	$ 3,941.00
Proceeds from Debt Issuance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ 6,361,423.55**	**$ 657,882.00**	**$ 600,000.00**	**$ 525,000.00**	**$ 525,000.00**	**$ 600,160.00**	**$ 675,000.00**	**$ 585,000.00**	**$ 575,000.00**	**$ 550,000.00**
Transfers & Advances	$ 6,361,423.55	$ 657,882.00	$ 600,000.00	$ 525,000.00	$ 525,000.00	$ 600,160.00	$ 675,000.00	$ 585,000.00	$ 575,000.00	$ 550,000.00
605 - Water Treatment Plant #2	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Investment Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Proceeds from Debt Issuance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Row Labels	2015 Act	2016 Act	2017 Act	2018 Bud	2018 YTD Act	2019 Fcst	2020 Fcst	2021 Fcst	2022 Fcst	2023 Fcst
606 - Water Utility State Issue II (OPWC)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
651 - Sewer Operations	**$ 1,211,564.93**	**$ 1,373,055.56**	**$ 1,368,034.52**	**$ 1,356,890.00**	**$ 1,071,176.88**	**$ 1,362,940.00**	**$ 1,376,410.00**	**$ 1,390,011.00**	**$ 1,403,755.00**	**$ 1,417,633.00**
Charges for Service	**$ 1,198,813.83**	**$ 1,314,828.85**	**$ 1,337,254.58**	**$ 1,315,000.00**	**$ 1,024,209.13**	**$ 1,328,000.00**	**$ 1,341,130.00**	**$ 1,354,391.00**	**$ 1,367,785.00**	**$ 1,381,313.00**
Utility	$ 1,198,813.83	$ 1,314,828.85	$ 1,337,254.58	$ 1,315,000.00	$ 1,024,209.13	$ 1,328,000.00	$ 1,341,130.00	$ 1,354,391.00	$ 1,367,785.00	$ 1,381,313.00
Miscellaneous Revenue	**$ 12,751.10**	**$ 58,226.71**	**$ 30,779.94**	**$ 41,890.00**	**$ 46,967.75**	**$ 34,940.00**	**$ 35,280.00**	**$ 35,620.00**	**$ 35,970.00**	**$ 36,320.00**
Investment Income	$ 7,291.18	$ 11,689.73	$ 19,204.90	$ 21,890.00	$ 25,270.89	$ 22,440.00	$ 22,780.00	$ 23,120.00	$ 23,470.00	$ 23,820.00
Other Miscellaneous Revenue	$ 5,459.92	$ 46,536.98	$ 11,575.04	$ 20,000.00	$ 21,696.86	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 12,500.00
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
652 - Sewer Capital Improvements	**$ 781,194.95**	**$ 685,124.81**	**$ 569,803.00**	**$ 620,360.00**	**$ 620,762.80**	**$ 602,350.00**	**$ 609,441.00**	**$ 616,634.00**	**$ 623,938.00**	**$ 631,354.00**
Charges for Service	**$ 776,097.01**	**$ 675,608.34**	**$ 556,646.83**	**$ 606,360.00**	**$ 604,982.55**	**$ 588,210.00**	**$ 595,160.00**	**$ 602,210.00**	**$ 609,370.00**	**$ 616,640.00**
Utility	$ 776,097.01	$ 675,608.34	$ 556,646.83	$ 606,360.00	$ 604,982.55	$ 588,210.00	$ 595,160.00	$ 602,210.00	$ 609,370.00	$ 616,640.00
Miscellaneous Revenue	**$ 5,097.94**	**$ 9,516.47**	**$ 13,156.17**	**$ 14,000.00**	**$ 15,780.25**	**$ 14,140.00**	**$ 14,281.00**	**$ 14,424.00**	**$ 14,568.00**	**$ 14,714.00**
Investment Income	$ 5,097.94	$ 9,516.47	$ 13,156.17	$ 14,000.00	$ 15,780.25	$ 14,140.00	$ 14,281.00	$ 14,424.00	$ 14,568.00	$ 14,714.00
Proceeds from Debt Issuance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
653 - Sewer Bond Improvements	**$ 521.62**	**$ 302.39**	**$ 4.47**	**$ 5.00**	**$ 4.89**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue	**$ 521.62**	**$ 302.39**	**$ 4.47**	**$ 5.00**	**$ 4.89**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Investment Income	$ 521.62	$ 302.39	$ 4.47	$ 5.00	$ 4.89	$ -	$ -	$ -	$ -	$ -
Proceeds from Debt Issuance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
654 - Sewer Debt Service	**$ 401,523.68**	**$ 357,479.12**	**$ 453,349.78**	**$ 402,500.00**	**$ 402,815.25**	**$ 437,540.00**	**$ 377,580.00**	**$ 367,620.00**	**$ 367,660.00**	**$ 367,700.00**
Miscellaneous Revenue	**$ 1,523.68**	**$ 2,118.12**	**$ 3,349.78**	**$ 2,500.00**	**$ 2,815.25**	**$ 2,540.00**	**$ 2,580.00**	**$ 2,620.00**	**$ 2,660.00**	**$ 2,700.00**
Investment Income	$ 1,523.68	$ 2,118.12	$ 3,349.78	$ 2,500.00	$ 2,815.25	$ 2,540.00	$ 2,580.00	$ 2,620.00	$ 2,660.00	$ 2,700.00
Proceeds from Debt Issuance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ 400,000.00**	**$ 355,361.00**	**$ 450,000.00**	**$ 400,000.00**	**$ 400,000.00**	**$ 435,000.00**	**$ 375,000.00**	**$ 365,000.00**	**$ 365,000.00**	**$ 365,000.00**
Transfers & Advances	$ 400,000.00	$ 355,361.00	$ 450,000.00	$ 400,000.00	$ 400,000.00	$ 435,000.00	$ 375,000.00	$ 365,000.00	$ 365,000.00	$ 365,000.00
655 - The Oaks Special Assessment Debt Service	**$ 18,854.38**	**$ 20,857.90**	**$ 19,986.01**	**$ 20,261.00**	**$ 20,286.18**	**$ 20,261.00**	**$ 20,261.00**	**$ 20,261.00**	**$ 20,261.00**	**$ 20,261.00**
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
State-Shared Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2015 - 2023

Row Labels	2015 Act	2016 Act	2017 Act	2018 Bud	2018 YTD Act	2019 Fcst	2020 Fcst	2021 Fcst	2022 Fcst	2023 Fcst
Special Assessments	**$ 18,854.38**	**$ 20,857.90**	**$ 19,986.01**	**$ 20,261.00**	**$ 20,286.18**	**$ 20,261.00**	**$ 20,261.00**	**$ 20,261.00**	**$ 20,261.00**	**$ 20,261.00**
Special Assessments	$ 18,854.38	$ 20,857.90	$ 19,986.01	$ 20,261.00	$ 20,286.18	$ 20,261.00	$ 20,261.00	$ 20,261.00	$ 20,261.00	$ 20,261.00
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
656 - Sewer Utility State Issue II (OPWC)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total	**$ 30,592,800.00**	**$ 15,806,841.99**	**$ 15,204,468.41**	**$ 25,738,000.00**	**$ 18,529,270.38**	**$ 15,392,477.49**	**$ 15,620,702.00**	**$ 16,199,862.85**	**$ 16,015,771.85**	**$ 16,212,089.74**

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
TOTAL ALL FUNDS

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		**$ 12,849,757**	**$ 13,726,617**	**$ 13,924,522**	**$ 15,179,383**	**$ 11,245,702**	**$ 9,173,510**	**$ 8,261,742**	**$ 8,011,376**	**$ 7,601,460**
REVENUE										
Taxes	Property Taxes	$ 986,370	$ 1,043,424	$ 1,137,959	$ 1,306,287	$ 1,335,776	$ 1,365,958	$ 1,396,849	$ 1,428,465	$ 1,460,825
	Income Taxes	4,850,133	5,122,450	5,400,917	5,724,424	5,896,157	6,073,043	6,255,231	6,442,888	6,636,178
	Total Taxes	**$ 5,836,503**	**$ 6,165,873**	**$ 6,538,877**	**$ 7,030,711**	**$ 7,231,933**	**$ 7,439,001**	**$ 7,652,080**	**$ 7,871,353**	**$ 8,097,003**
Intergovernmental	State Shared Taxes & Permits	$ 1,368,686	$ 1,214,773	$ 1,267,783	$ 1,512,630	$ 1,292,640	$ 1,325,234	$ 1,533,632	$ 1,392,857	$ 1,427,933
	Grants & Loans	-	1,170,094	535,728	5,163,120	50,000	120,000	307,500	-	-
	Other Intergovernmental	16,689	16,689	-	16,689	16,689	16,689	-	16,689	16,689
	Special Assessments	24,445	23,298	19,986	22,761	22,761	22,761	22,761	22,761	22,761
	Total Intergovernmental	**$ 1,409,820**	**$ 2,424,854**	**$ 1,823,497**	**$ 6,715,200**	**$ 1,382,090**	**$ 1,484,684**	**$ 1,863,893**	**$ 1,432,307**	**$ 1,467,383**
Charges for Service	Water & Sewer Fees	$ 3,856,556	$ 4,097,057	$ 3,920,100	$ 3,903,334	$ 3,887,946	$ 3,944,140	$ 4,001,375	$ 4,059,684	$ 4,119,087
	General Government Fees	83,471	128,981	143,658	172,050	175,790	176,700	178,100	179,000	180,400
	Other Fees & Charges	174,435	180,862	183,824	190,000	190,000	190,000	190,000	190,000	190,000
	Total Charges for Service	**$ 4,114,462**	**$ 4,406,899**	**$ 4,247,582**	**$ 4,265,384**	**$ 4,253,736**	**$ 4,310,840**	**$ 4,369,475**	**$ 4,428,684**	**$ 4,489,487**
Fines & Forfeitures	Mayor's Court	$ 159,331	$ 146,169	$ 137,051	$ 115,950	$ 128,250	$ 128,850	$ 129,452	$ 130,056	$ 130,662
	Other Fines & Forfeitures	5,740	4,191	3,986	6,500	5,000	5,000	5,000	5,000	5,000
	Total Fines & Forfeitures	**$ 165,071**	**$ 150,361**	**$ 141,038**	**$ 122,450**	**$ 133,250**	**$ 133,850**	**$ 134,452**	**$ 135,056**	**$ 135,662**
Other Sources	Investment Income	$ 81,893	$ 127,685	$ 175,293	$ 230,425	$ 195,595	$ 194,220	$ 197,906	$ 201,672	$ 205,491
	Bond/Note Issuance	7,240,024	500,000	-	4,600,000	-	-	-	-	-
	Other Income	307,249	451,345	645,606	931,050	734,450	672,092	682,777	677,506	680,279
	Total Other Sources	**$ 7,629,165**	**$ 1,079,030**	**$ 820,900**	**$ 5,761,475**	**$ 930,045**	**$ 866,312**	**$ 880,683**	**$ 879,178**	**$ 885,770**
Transfers	Transfers & Advances In	$ 11,437,778	$ 1,579,825	$ 1,632,575	$ 1,842,780	$ 1,461,423	$ 1,386,015	$ 1,282,591	$ 1,269,194	$ 1,136,785
	Total Transfers	**$ 11,437,778**	**$ 1,579,825**	**$ 1,632,575**	**$ 1,842,780**	**$ 1,461,423**	**$ 1,386,015**	**$ 1,282,591**	**$ 1,269,194**	**$ 1,136,785**
	Grand Total Revenue	**$ 30,592,800**	**$ 15,806,842**	**$ 15,204,468**	**$ 25,738,000**	**$ 15,392,477**	**$ 15,620,702**	**$ 16,183,174**	**$ 16,015,772**	**$ 16,212,090**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ 2,802,804	$ 2,904,506	$ 3,029,662	$ 3,230,327	$ 3,442,919	$ 3,643,926	$ 3,805,891	$ 3,960,299	$ 4,118,177
	Benefits	1,263,647	1,464,718	1,386,827	1,949,715	1,814,923	1,947,030	2,063,765	2,160,392	2,275,488
	Total Salary & Related	**$ 4,066,451**	**$ 4,369,224**	**$ 4,416,489**	**$ 5,180,043**	**$ 5,257,842**	**$ 5,590,956**	**$ 5,869,656**	**$ 6,120,691**	**$ 6,393,665**
Contractual Services		$ 1,779,733	$ 1,634,715	$ 1,788,869	$ 3,459,063	$ 3,039,023	$ 2,850,903	$ 2,936,660	$ 2,909,201	$ 3,006,271
General Operating		1,839,511	1,807,222	1,614,376	2,654,418	2,645,240	2,570,513	2,602,339	2,589,824	2,608,016
Capital Outlay		3,209,171	4,531,868	2,309,230	14,732,113	3,010,469	2,167,517	1,782,350	1,619,850	1,118,850
Debt Service		7,383,297	1,686,082	2,188,067	1,803,264	2,050,673	1,966,566	1,959,943	1,916,928	1,827,297
Transfers & Advances		11,437,778	1,579,825	1,632,575	1,842,780	1,461,423	1,386,015	1,282,591	1,269,194	1,136,785
	Grand Total Expenditures	**$ 29,715,941**	**$ 15,608,937**	**$ 13,949,607**	**$ 29,671,681**	**$ 17,464,670**	**$ 16,532,470**	**$ 16,433,539**	**$ 16,425,688**	**$ 16,090,884**
Ending Fund Balance		**$ 13,726,617**	**$ 13,924,522**	**$ 15,179,383**	**$ 11,245,702**	**$ 9,173,510**	**$ 8,261,742**	**$ 8,011,376**	**$ 7,601,460**	**$ 7,722,666**
Fund Balance as % of Expenditures		46.19%	89.21%	108.82%	37.90%	52.53%	49.97%	48.75%	46.28%	47.99%

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: ALL FUNDS

FUNCTION: ALL FUNCTIONS

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 3,442,919	$ 3,230,327	$ 212,592	6.58%	$ 2,177,796	$ 3,029,662	$ 413,257	13.64%
TAXES & INSURANCE	1,130,690	1,297,137	(166,447)	-12.83%	781,695	850,575	280,115	32.93%
PENSION	564,943	531,362	33,581	6.32%	349,736	475,149	89,794	18.90%
EMPLOYEE BENEFITS	119,290	121,217	(1,927)	-1.59%	55,583	61,102	58,188	95.23%
TOTAL SALARY & RELATED	**$ 5,257,842**	**$ 5,180,043**	**$ 77,799**	**1.50%**	**$ 3,364,810**	**$ 4,416,489**	**$ 841,353**	**19.05%**
GOVERNMENTAL SERVICES	$ 96,750	$ 99,500	$ (2,750)	-2.76%	$ 81,362	$ 71,461	$ 25,289	35.39%
FINANCIAL & LEGAL	467,075	461,539	5,536	1.20%	248,159	357,333	109,742	30.71%
ENGINEERING & PLANNING	1,069,000	1,553,116	(484,116)	-31.17%	327,680	677,223	391,777	57.85%
MAINTENANCE & INSURANCE	449,250	305,279	143,971	47.16%	163,553	231,876	217,374	93.75%
UTILITY	346,500	394,262	(47,762)	-12.11%	146,327	162,663	183,837	113.02%
OTHER CONTRACTUAL SERVICES	610,448	645,367	(34,919)	-5.41%	262,796	288,313	322,135	111.73%
TOTAL CONTRACTUAL SERVICES	**$ 3,039,023**	**$ 3,459,063**	**$ (420,040)**	**-12.14%**	**$ 1,229,877**	**$ 1,788,869**	**$ 1,250,154**	**69.89%**
SUPPLIES & MATERIALS	$ 971,993	$ 939,833	$ 32,160	3.42%	$ 537,898	$ 527,674	$ 444,319	84.20%
TRANSPORTATION	269,800	278,679	(8,879)	-3.19%	119,629	137,161	132,639	96.70%
LAW ENFORCEMENT	36,500	36,515	(15)	-0.04%	14,816	19,807	16,693	84.28%
EQUIPMENT	270,287	263,853	6,434	2.44%	102,683	158,356	111,931	70.68%
UTILITIES	541,862	535,521	6,341	1.18%	255,985	364,282	177,580	48.75%
TAX-RELATED	360,977	354,613	6,364	1.79%	253,441	325,105	35,872	11.03%
MISCELLANEOUS OPERATING	193,821	245,404	(51,583)	-21.02%	69,567	81,991	111,830	136.39%
TOTAL GENERAL OPERATING	**$ 2,645,240**	**$ 2,654,418**	**$ (9,178)**	**-0.35%**	**$ 1,354,020**	**$ 1,614,376**	**$ 1,030,864**	**63.86%**
EQUIPMENT	$ 74,793	$ 61,564	$ 13,229	21.49%	$ 23,966	$ 68,434	$ 6,359	9.29%
FACILITIES	-	1,100	(1,100)	-100.00%	-	2,054	(2,054)	-100.00%
ROLLING STOCK	311,476	300,395	11,081	3.69%	290,563	314,714	(3,238)	-1.03%
CAPITAL PROJECTS	2,624,200	14,369,054	(11,744,854)	-81.74%	3,353,360	1,924,028	700,172	36.39%
TOTAL CAPITAL OUTLAY	**$ 3,010,469**	**$ 14,732,113**	**$(11,721,644)**	**-79.57%**	**$ 3,667,889**	**$ 2,309,230**	**$ 701,239**	**30.37%**
PRINCIPAL REPAYMENT	$ 1,408,804	$ 1,150,241	$ 258,563	22.48%	$ 352,913	$ 1,605,028	$ (196,224)	-12.23%
INTEREST EXPENSE	641,869	603,273	38,596	6.40%	334,494	582,289	59,580	10.23%
OTHER DEBT-RELATED	-	49,750	(49,750)	-100.00%	49,750	750	(750)	-100.00%
TOTAL DEBT SERVICE	**$ 2,050,673**	**$ 1,803,264**	**$ 247,409**	**13.72%**	**$ 737,157**	**$ 2,188,067**	**$ (137,394)**	**-6.28%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 16,003,247**	**$ 27,828,901**	**$(11,825,654)**	**-42.49%**	**$ 10,353,753**	**$12,317,031**	**$ 3,686,216**	**29.93%**
TOTAL TRANSFERS & ADVANCES	**$ 1,461,423**	**$ 1,842,780**	**$ (381,357)**	**-20.69%**	**$ 1,841,780**	**$ 1,632,575**	**$ (171,152)**	**-10.48%**
GRAND TOTAL EXPENSE	**$ 17,464,670**	**$ 29,671,681**	**$(12,207,011)**	**-41.14%**	**$ 12,195,533**	**$13,949,607**	**$ 3,515,063**	**25.20%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: ALL FUNDS

FUNCTION: ALL FUNCTIONS

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 3,230,327	$ 3,442,919	$ 3,643,926	$ 3,805,891	$ 3,960,299	$ 4,118,177
TAXES & INSURANCE	1,297,137	1,130,690	1,226,976	1,320,291	1,398,112	1,481,083
PENSION	531,362	564,943	599,914	626,834	652,800	678,790
EMPLOYEE BENEFITS	121,217	119,290	120,140	116,640	109,480	115,615
TOTAL SALARY & RELATED	**$ 5,180,043**	**$ 5,257,842**	**$ 5,590,956**	**$ 5,869,656**	**$ 6,120,691**	**$ 6,393,665**
GOVERNMENTAL SERVICES	$ 99,500	$ 96,750	$ 99,750	$ 102,750	$ 105,750	$ 108,750
FINANCIAL & LEGAL	461,539	467,075	470,305	474,562	482,853	486,173
ENGINEERING & PLANNING	1,553,116	1,069,000	901,500	994,000	944,000	1,072,500
MAINTENANCE & INSURANCE	305,279	449,250	429,750	433,000	443,250	404,500
UTILITY	394,262	346,500	346,500	346,500	346,500	346,500
OTHER CONTRACTUAL SERVICES	645,367	610,448	603,098	585,848	586,848	587,848
TOTAL CONTRACTUAL SERVICES	**$ 3,459,063**	**$ 3,039,023**	**$ 2,850,903**	**$ 2,936,660**	**$ 2,909,201**	**$ 3,006,271**
SUPPLIES & MATERIALS	$ 939,833	$ 971,993	$ 907,006	$ 923,166	$ 901,166	$ 901,326
TRANSPORTATION	278,679	269,800	269,800	270,800	271,800	271,800
LAW ENFORCEMENT	36,515	36,500	36,500	36,500	36,500	36,500
EQUIPMENT	263,853	270,287	250,037	252,287	248,287	253,759
UTILITIES	535,521	541,862	542,962	544,212	545,712	546,962
TAX-RELATED	354,613	360,977	371,337	382,003	392,988	404,298
MISCELLANEOUS OPERATING	245,404	193,821	192,871	193,371	193,371	193,371
TOTAL GENERAL OPERATING	**$ 2,654,418**	**$ 2,645,240**	**$ 2,570,513**	**$ 2,602,339**	**$ 2,589,824**	**$ 2,608,016**
EQUIPMENT	$ 61,564	$ 74,793	$ 82,920	$ 58,550	$ 33,550	$ 18,550
FACILITIES	1,100	-	-	-	-	-
ROLLING STOCK	300,395	311,476	264,597	231,300	231,300	197,800
CAPITAL PROJECTS	14,369,054	2,624,200	1,820,000	1,492,500	1,355,000	902,500
TOTAL CAPITAL OUTLAY	**$ 14,732,113**	**$ 3,010,469**	**$ 2,167,517**	**$ 1,782,350**	**$ 1,619,850**	**$ 1,118,850**
PRINCIPAL REPAYMENT	$ 1,150,241	$ 1,408,804	$ 1,360,501	$ 1,387,383	$ 1,378,067	$ 1,193,521
INTEREST EXPENSE	603,273	641,869	606,065	572,560	538,861	508,776
OTHER DEBT-RELATED	49,750	-	-	-	-	125,000
TOTAL DEBT SERVICE	**$ 1,803,264**	**$ 2,050,673**	**$ 1,966,566**	**$ 1,959,943**	**$ 1,916,928**	**$ 1,827,297**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 27,828,901**	**$ 16,003,247**	**$ 15,146,455**	**$ 15,150,948**	**$ 15,156,494**	**$ 14,954,099**
TOTAL TRANSFERS & ADVANCES	**$ 1,842,780**	**$ 1,461,423**	**$ 1,386,015**	**$ 1,282,591**	**$ 1,269,194**	**$ 1,136,785**
GRAND TOTAL EXPENSE	**$ 29,671,681**	**$ 17,464,670**	**$ 16,532,470**	**$ 16,433,539**	**$ 16,425,688**	**$ 16,090,884**

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
TOTAL GOVERNMENTAL FUNDS

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		**$ 9,220,278**	**$ 9,293,381**	**$ 9,182,466**	**$ 9,697,156**	**$ 6,456,912**	**$ 5,304,681**	**$ 5,165,149**	**$ 5,171,968**	**$ 4,994,998**
REVENUE										
Taxes	Property Taxes	$ 986,370	$ 1,043,424	$ 1,137,959	$ 1,306,287	$ 1,335,776	$ 1,365,958	$ 1,396,849	$ 1,428,465	$ 1,460,825
	Income Taxes	4,850,133	5,122,450	5,400,917	5,724,424	5,896,157	6,073,043	6,255,231	6,442,888	6,636,178
	Total Taxes	**$ 5,836,503**	**$ 6,165,873**	**$ 6,538,877**	**$ 7,030,711**	**$ 7,231,933**	**$ 7,439,001**	**$ 7,652,080**	**$ 7,871,353**	**$ 8,097,003**
Intergovernmental	State Shared Taxes & Permits	$ 1,368,686	$ 1,214,773	$ 1,267,783	$ 1,512,630	$ 1,292,640	$ 1,325,234	$ 1,533,632	$ 1,392,857	$ 1,427,933
	Grants & Loans	-	1,170,094	535,728	5,163,120	50,000	120,000	307,500	-	-
	Other Intergovernmental	16,689	16,689	-	16,689	16,689	16,689	-	16,689	16,689
	Special Assessments	5,591	2,440	-	2,500	2,500	2,500	2,500	2,500	2,500
	Total Intergovernmental	**$ 1,390,966**	**$ 2,403,996**	**$ 1,803,511**	**$ 6,694,939**	**$ 1,361,829**	**$ 1,464,423**	**$ 1,843,632**	**$ 1,412,046**	**$ 1,447,122**
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	83,471	128,981	143,658	172,050	175,790	176,700	178,100	179,000	180,400
	Other Fees & Charges	174,435	180,862	183,824	190,000	190,000	190,000	190,000	190,000	190,000
	Total Charges for Service	**$ 257,906**	**$ 309,842**	**$ 327,482**	**$ 362,050**	**$ 365,790**	**$ 366,700**	**$ 368,100**	**$ 369,000**	**$ 370,400**
Fines & Forfeitures	Mayor's Court	$ 159,331	$ 146,169	$ 137,051	$ 115,950	$ 128,250	$ 128,850	$ 129,452	$ 130,056	$ 130,662
	Other Fines & Forfeitures	5,740	4,191	3,986	6,500	5,000	5,000	5,000	5,000	5,000
	Total Fines & Forfeitures	**$ 165,071**	**$ 150,361**	**$ 141,038**	**$ 122,450**	**$ 133,250**	**$ 133,850**	**$ 134,452**	**$ 135,056**	**$ 135,662**
Other Sources	Investment Income	$ 56,653	$ 85,895	$ 112,722	$ 170,430	$ 134,571	$ 132,375	$ 135,234	$ 138,150	$ 141,116
	Bond/Note Issuance	700,000	500,000	-	4,600,000	-	-	-	-	-
	Other Income	296,326	400,313	613,167	893,350	711,950	649,092	659,277	653,506	655,779
	Total Other Sources	**$ 1,052,979**	**$ 986,209**	**$ 725,889**	**$ 5,663,780**	**$ 846,521**	**$ 781,467**	**$ 794,511**	**$ 791,656**	**$ 796,895**
Transfers	Transfers & Advances In	$ 3,976,354	$ 566,582	$ 582,575	$ 917,780	$ 426,263	$ 336,015	$ 332,591	$ 329,194	$ 221,785
	Total Transfers	**$ 3,976,354**	**$ 566,582**	**$ 582,575**	**$ 917,780**	**$ 426,263**	**$ 336,015**	**$ 332,591**	**$ 329,194**	**$ 221,785**
	Grand Total Revenue	**$ 12,679,780**	**$ 10,582,863**	**$ 10,119,371**	**$ 20,791,710**	**$ 10,365,586**	**$ 10,521,456**	**$ 11,125,366**	**$ 10,908,305**	**$ 11,068,867**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ 2,108,423	$ 2,243,190	$ 2,394,608	$ 2,545,926	$ 2,699,766	$ 2,867,990	$ 2,997,714	$ 3,120,282	$ 3,242,455
	Benefits	949,267	1,107,664	1,074,312	1,530,957	1,412,044	1,522,720	1,612,232	1,685,105	1,774,422
	Total Salary & Related	**$ 3,057,690**	**$ 3,350,854**	**$ 3,468,920**	**$ 4,076,883**	**$ 4,111,810**	**$ 4,390,710**	**$ 4,609,946**	**$ 4,805,387**	**$ 5,016,877**
Contractual Services		$ 1,304,943	$ 1,007,240	$ 1,278,345	$ 2,461,362	$ 1,917,975	$ 1,727,259	$ 1,808,668	$ 1,776,145	$ 1,869,137
General Operating		1,201,168	1,197,226	1,036,801	1,759,159	1,728,619	1,653,892	1,685,678	1,673,163	1,691,297
Capital Outlay		2,503,701	3,937,456	2,099,013	14,073,093	2,329,969	1,562,017	1,691,850	1,549,350	1,028,350
Debt Service		562,820	634,422	1,139,027	743,677	1,003,181	991,095	989,813	952,036	845,992
Transfers & Advances		3,976,354	566,582	582,575	917,780	426,263	336,015	332,591	329,194	221,785
	Grand Total Expenditures	**$ 12,606,676**	**$ 10,693,779**	**$ 9,604,681**	**$ 24,031,955**	**$ 11,517,817**	**$ 10,660,988**	**$ 11,118,546**	**$ 11,085,275**	**$ 10,673,438**
Ending Fund Balance		**$ 9,293,381**	**$ 9,182,466**	**$ 9,697,156**	**$ 6,456,912**	**$ 5,304,681**	**$ 5,165,149**	**$ 5,171,968**	**$ 4,994,998**	**$ 5,390,427**
Fund Balance as % of Expenditures		73.72%	85.87%	100.96%	26.87%	46.06%	48.45%	46.52%	45.06%	50.50%

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: ALL GOVERNMENTAL FUNDS

FUNCTION: ALL GOVERNMENTAL FUNCTIONS

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 2,699,766	$ 2,545,926	$ 153,840	6.04%	$ 1,706,130	$ 2,394,608	$ 305,158	12.74%
TAXES & INSURANCE	853,371	991,036	(137,665)	-13.89%	583,087	637,168	216,203	33.93%
PENSION	456,083	431,601	24,482	5.67%	280,975	384,701	71,382	18.56%
EMPLOYEE BENEFITS	102,590	108,320	(5,730)	-5.29%	46,952	52,443	50,147	95.62%
TOTAL SALARY & RELATED	**$ 4,111,810**	**$ 4,076,883**	**$ 34,927**	**0.86%**	**$ 2,617,144**	**$ 3,468,920**	**$ 642,890**	**18.53%**
GOVERNMENTAL SERVICES	$ 96,750	$ 99,500	$ (2,750)	-2.76%	$ 81,362	$ 71,461	$ 25,289	35.39%
FINANCIAL & LEGAL	332,395	337,892	(5,497)	-1.63%	186,608	266,335	66,060	24.80%
ENGINEERING & PLANNING	824,000	1,386,916	(562,916)	-40.59%	269,534	589,998	234,002	39.66%
MAINTENANCE & INSURANCE	300,750	225,249	75,501	33.52%	123,725	180,896	119,854	66.26%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	364,080	411,805	(47,725)	-11.59%	170,567	169,655	194,425	114.60%
TOTAL CONTRACTUAL SERVICES	**$ 1,917,975**	**$ 2,461,362**	**$ (543,387)**	**-22.08%**	**$ 831,797**	**$ 1,278,345**	**$ 639,630**	**50.04%**
SUPPLIES & MATERIALS	$ 566,990	$ 524,845	$ 42,145	8.03%	$ 310,901	$ 236,510	$ 330,480	139.73%
TRANSPORTATION	217,600	226,050	(8,450)	-3.74%	98,972	115,308	102,292	88.71%
LAW ENFORCEMENT	36,500	36,515	(15)	-0.04%	14,816	19,807	16,693	84.28%
EQUIPMENT	150,921	154,684	(3,763)	-2.43%	78,606	112,915	38,006	33.66%
UTILITIES	243,750	253,195	(9,445)	-3.73%	105,599	156,697	87,053	55.55%
TAX-RELATED	360,977	354,613	6,364	1.79%	253,441	325,105	35,872	11.03%
MISCELLANEOUS OPERATING	151,881	209,257	(57,376)	-27.42%	64,471	70,458	81,423	115.56%
TOTAL GENERAL OPERATING	**$ 1,728,619**	**$ 1,759,159**	**$ (30,540)**	**-1.74%**	**$ 926,806**	**$ 1,036,801**	**$ 691,818**	**66.73%**
EQUIPMENT	$ 64,293	$ 51,808	$ 12,485	24.10%	$ 23,966	$ 61,547	$ 2,746	4.46%
FACILITIES	-	1,100	(1,100)	-100.00%	-	2,054	(2,054)	-100.00%
ROLLING STOCK	311,476	300,395	11,081	3.69%	290,563	314,714	(3,238)	-1.03%
CAPITAL PROJECTS	1,954,200	13,719,790	(11,765,590)	-85.76%	3,172,104	1,720,699	233,501	13.57%
TOTAL CAPITAL OUTLAY	**$ 2,329,969**	**$ 14,073,093**	**$(11,743,124)**	**-83.44%**	**$ 3,486,633**	**$ 2,099,013**	**$ 230,956**	**11.00%**
PRINCIPAL REPAYMENT	$ 699,018	$ 445,997	$ 253,021	56.73%	$ 151,475	$ 931,179	$ (232,161)	-24.93%
INTEREST EXPENSE	304,163	247,930	56,233	22.68%	155,355	207,097	97,066	46.87%
OTHER DEBT-RELATED	-	49,750	(49,750)	-100.00%	49,750	750	(750)	-100.00%
TOTAL DEBT SERVICE	**$ 1,003,181**	**$ 743,677**	**$ 259,504**	**34.89%**	**$ 356,579**	**$ 1,139,027**	**$ (135,846)**	**-11.93%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 11,091,554**	**$ 23,114,175**	**$(12,022,621)**	**-52.01%**	**$ 8,218,959**	**$ 9,022,106**	**$ 2,069,448**	**22.94%**
TOTAL TRANSFERS & ADVANCES	**$ 426,263**	**$ 917,780**	**$ (491,517)**	**-53.55%**	**$ 916,780**	**$ 582,575**	**$ (156,312)**	**-26.83%**
GRAND TOTAL EXPENSE	**$ 11,517,817**	**$ 24,031,955**	**$(12,514,138)**	**-52.07%**	**$ 9,135,739**	**$ 9,604,681**	**$ 1,913,136**	**19.92%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: ALL GOVERNMENTAL FUNDS

FUNCTION: ALL GOVERNMENTAL FUNCTIONS

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 2,545,926	$ 2,699,766	$ 2,867,990	$ 2,997,714	$ 3,120,282	$ 3,242,455
TAXES & INSURANCE	991,036	853,371	932,989	1,003,748	1,062,433	1,124,786
PENSION	431,601	456,083	486,291	508,544	529,892	550,721
EMPLOYEE BENEFITS	108,320	102,590	103,440	99,940	92,780	98,915
TOTAL SALARY & RELATED	**$ 4,076,883**	**$ 4,111,810**	**$ 4,390,710**	**$ 4,609,946**	**$ 4,805,387**	**$ 5,016,877**
GOVERNMENTAL SERVICES	$ 99,500	$ 96,750	$ 99,750	$ 102,750	$ 105,750	$ 108,750
FINANCIAL & LEGAL	337,892	332,395	334,989	338,198	345,825	348,467
ENGINEERING & PLANNING	1,386,916	824,000	656,500	749,000	699,000	827,500
MAINTENANCE & INSURANCE	225,249	300,750	279,750	280,000	286,250	244,500
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	411,805	364,080	356,270	338,720	339,320	339,920
TOTAL CONTRACTUAL SERVICES	**$ 2,461,362**	**$ 1,917,975**	**$ 1,727,259**	**$ 1,808,668**	**$ 1,776,145**	**$ 1,869,137**
SUPPLIES & MATERIALS	$ 524,845	$ 566,990	$ 502,003	$ 518,123	$ 496,123	$ 496,243
TRANSPORTATION	226,050	217,600	217,600	218,600	219,600	219,600
LAW ENFORCEMENT	36,515	36,500	36,500	36,500	36,500	36,500
EQUIPMENT	154,684	150,921	130,671	132,921	128,921	134,375
UTILITIES	253,195	243,750	244,850	246,100	247,600	248,850
TAX-RELATED	354,613	360,977	371,337	382,003	392,988	404,298
MISCELLANEOUS OPERATING	209,257	151,881	150,931	151,431	151,431	151,431
TOTAL GENERAL OPERATING	**$ 1,759,159**	**$ 1,728,619**	**$ 1,653,892**	**$ 1,685,678**	**$ 1,673,163**	**$ 1,691,297**
EQUIPMENT	$ 51,808	$ 64,293	$ 37,420	$ 48,050	$ 23,050	$ 8,050
FACILITIES	1,100	-	-	-	-	-
ROLLING STOCK	300,395	311,476	264,597	231,300	231,300	197,800
CAPITAL PROJECTS	13,719,790	1,954,200	1,260,000	1,412,500	1,295,000	822,500
TOTAL CAPITAL OUTLAY	**$ 14,073,093**	**$ 2,329,969**	**$ 1,562,017**	**$ 1,691,850**	**$ 1,549,350**	**$ 1,028,350**
PRINCIPAL REPAYMENT	$ 445,997	$ 699,018	$ 705,024	$ 721,059	$ 700,737	$ 610,022
INTEREST EXPENSE	247,930	304,163	286,071	268,754	251,299	235,970
OTHER DEBT-RELATED	49,750	-	-	-	-	-
TOTAL DEBT SERVICE	**$ 743,677**	**$ 1,003,181**	**$ 991,095**	**$ 989,813**	**$ 952,036**	**$ 845,992**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 23,114,175**	**$ 11,091,554**	**$ 10,324,973**	**$ 10,785,955**	**$ 10,756,081**	**$ 10,451,653**
TOTAL TRANSFERS & ADVANCES	**$ 917,780**	**$ 426,263**	**$ 336,015**	**$ 332,591**	**$ 329,194**	**$ 221,785**
GRAND TOTAL EXPENSE	**$ 24,031,955**	**$ 11,517,817**	**$ 10,660,988**	**$ 11,118,546**	**$ 11,085,275**	**$ 10,673,438**

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
TOTAL UTILITY FUNDS

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		**$ 3,629,480**	**$ 4,433,235**	**$ 4,742,056**	**$ 5,482,227**	**$ 4,788,791**	**$ 3,868,829**	**$ 3,096,593**	**$ 2,839,408**	**$ 2,606,462**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	State Shared Taxes & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	18,854	20,858	19,986	20,261	20,261	20,261	20,261	20,261	20,261
	Total Intergovernmental	**$ 18,854**	**$ 20,858**	**$ 19,986**	**$ 20,261**	**$ 20,261**	**$ 20,261**	**$ 20,261**	**$ 20,261**	**$ 20,261**
Charges for Service	Water & Sewer Fees	$ 3,856,556	$ 4,097,057	$ 3,920,100	$ 3,903,334	$ 3,887,946	$ 3,944,140	$ 4,001,375	$ 4,059,684	$ 4,119,087
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ 3,856,556**	**$ 4,097,057**	**$ 3,920,100**	**$ 3,903,334**	**$ 3,887,946**	**$ 3,944,140**	**$ 4,001,375**	**$ 4,059,684**	**$ 4,119,087**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ 25,240	$ 41,790	$ 62,572	$ 59,995	$ 61,024	$ 61,845	$ 62,672	$ 63,522	$ 64,375
	Bond/Note Issuance	6,540,024	-	-	-	-	-	-	-	-
	Other Income	10,923	51,032	32,439	37,700	22,500	23,000	23,500	24,000	24,500
	Total Other Sources	**$ 6,576,186**	**$ 92,821**	**$ 95,011**	**$ 97,695**	**$ 83,524**	**$ 84,845**	**$ 86,172**	**$ 87,522**	**$ 88,875**
Transfers	Transfers & Advances In	$ 7,461,424	$ 1,013,243	$ 1,050,000	$ 925,000	$ 1,035,160	$ 1,050,000	$ 950,000	$ 940,000	$ 915,000
	Total Transfers	**$ 7,461,424**	**$ 1,013,243**	**$ 1,050,000**	**$ 925,000**	**$ 1,035,160**	**$ 1,050,000**	**$ 950,000**	**$ 940,000**	**$ 915,000**
	Grand Total Revenue	**$ 17,913,020**	**$ 5,223,979**	**$ 5,085,097**	**$ 4,946,290**	**$ 5,026,891**	**$ 5,099,246**	**$ 5,057,808**	**$ 5,107,467**	**$ 5,143,223**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ 694,381	$ 661,317	$ 635,054	$ 684,401	$ 743,153	$ 775,936	$ 808,177	$ 840,017	$ 875,722
	Benefits	314,380	357,054	312,514	418,758	402,879	424,310	451,533	475,287	501,066
	Total Salary & Related	**$ 1,008,761**	**$ 1,018,371**	**$ 947,569**	**$ 1,103,159**	**$ 1,146,032**	**$ 1,200,246**	**$ 1,259,710**	**$ 1,315,304**	**$ 1,376,788**
Contractual Services		$ 474,791	$ 627,476	$ 510,525	$ 997,701	$ 1,121,048	$ 1,123,644	$ 1,127,992	$ 1,133,056	$ 1,137,134
General Operating		638,343	609,996	577,575	895,259	916,621	916,621	916,661	916,661	916,719
Capital Outlay		705,470	594,412	210,216	659,020	680,500	605,500	90,500	70,500	90,500
Debt Service		6,820,477	1,051,660	1,049,041	1,059,587	1,047,492	975,471	970,130	964,892	981,305
Transfers & Advances		7,461,424	1,013,243	1,050,000	925,000	1,035,160	1,050,000	950,000	940,000	915,000
	Grand Total Expenditures	**$ 17,109,265**	**$ 4,915,158**	**$ 4,344,926**	**$ 5,639,726**	**$ 5,946,853**	**$ 5,871,482**	**$ 5,314,993**	**$ 5,340,413**	**$ 5,417,446**
Ending Fund Balance		**$ 4,433,235**	**$ 4,742,056**	**$ 5,482,227**	**$ 4,788,791**	**$ 3,868,829**	**$ 3,096,593**	**$ 2,839,408**	**$ 2,606,462**	**$ 2,332,239**
Fund Balance as % of Expenditures		25.91%	96.48%	126.18%	84.91%	65.06%	52.74%	53.42%	48.81%	43.05%

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: ALL UTILITY FUNDS

FUNCTION: ALL UTILITY FUNCTIONS

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 743,153	$ 684,401	$ 58,752	8.58%	$ 471,666	$ 635,054	$ 108,099	17.02%
TAXES & INSURANCE	277,319	306,101	(28,782)	-9.40%	198,608	213,407	63,912	29.95%
PENSION	108,860	99,761	9,099	9.12%	68,761	90,448	18,412	20.36%
EMPLOYEE BENEFITS	16,700	12,896	3,804	29.49%	8,631	8,660	8,041	92.85%
TOTAL SALARY & RELATED	**$ 1,146,032**	**$ 1,103,159**	**$ 42,873**	**3.89%**	**$ 747,666**	**$ 947,569**	**$ 198,463**	**20.94%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	134,680	123,647	11,033	8.92%	61,551	90,998	43,682	48.00%
ENGINEERING & PLANNING	245,000	166,200	78,800	47.41%	58,145	87,225	157,775	180.88%
MAINTENANCE & INSURANCE	148,500	80,030	68,470	85.56%	39,828	50,980	97,520	191.29%
UTILITY	346,500	394,262	(47,762)	-12.11%	146,327	162,663	183,837	113.02%
OTHER CONTRACTUAL SERVICES	246,368	233,562	12,806	5.48%	92,229	118,659	127,709	107.63%
TOTAL CONTRACTUAL SERVICES	**$ 1,121,048**	**$ 997,701**	**$ 123,347**	**12.36%**	**$ 398,080**	**$ 510,525**	**$ 610,523**	**119.59%**
SUPPLIES & MATERIALS	$ 405,003	$ 414,988	$ (9,985)	-2.41%	$ 226,997	$ 291,164	$ 113,839	39.10%
TRANSPORTATION	52,200	52,629	(429)	-0.81%	20,657	21,853	30,347	138.86%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	119,366	109,170	10,196	9.34%	24,077	45,441	73,925	162.69%
UTILITIES	298,112	282,326	15,786	5.59%	150,386	207,584	90,528	43.61%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	41,940	36,147	5,794	16.03%	5,096	11,533	30,407	263.64%
TOTAL GENERAL OPERATING	**$ 916,621**	**$ 895,259**	**$ 21,362**	**2.39%**	**$ 427,214**	**$ 577,575**	**$ 339,046**	**58.70%**
EQUIPMENT	$ 10,500	$ 9,756	$ 744	7.63%	$ -	$ 6,887	$ 3,613	52.46%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	670,000	649,264	20,736	3.19%	181,256	203,329	466,671	229.52%
TOTAL CAPITAL OUTLAY	**$ 680,500**	**$ 659,020**	**$ 21,480**	**3.26%**	**$ 181,256**	**$ 210,216**	**$ 470,284**	**223.71%**
PRINCIPAL REPAYMENT	$ 709,786	$ 704,244	$ 5,542	0.79%	$ 201,438	$ 673,849	$ 35,937	5.33%
INTEREST EXPENSE	337,706	355,343	(17,637)	-4.96%	179,140	375,192	(37,486)	-9.99%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ 1,047,492**	**$ 1,059,587**	**$ (12,095)**	**-1.14%**	**$ 380,578**	**$ 1,049,041**	**$ (1,549)**	**-0.15%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 4,911,693**	**$ 4,714,726**	**$ 196,967**	**4.18%**	**$ 2,134,794**	**$ 3,294,926**	**$ 1,616,767**	**49.07%**
TOTAL TRANSFERS & ADVANCES	**$ 1,035,160**	**$ 925,000**	**$ 110,160**	**11.91%**	**$ 925,000**	**$ 1,050,000**	**$ (14,840)**	**-1.41%**
GRAND TOTAL EXPENSE	**$ 5,946,853**	**$ 5,639,726**	**$ 307,127**	**5.45%**	**$ 3,059,794**	**$ 4,344,926**	**$ 1,601,927**	**36.87%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: ALL UTILITY FUNDS

FUNCTION: ALL UTILITY FUNCTIONS

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 684,401	$ 743,153	$ 775,936	$ 808,177	$ 840,017	$ 875,722
TAXES & INSURANCE	306,101	277,319	293,987	316,543	335,679	356,297
PENSION	99,761	108,860	113,623	118,290	122,908	128,069
EMPLOYEE BENEFITS	12,896	16,700	16,700	16,700	16,700	16,700
TOTAL SALARY & RELATED	**$ 1,103,159**	**$ 1,146,032**	**$ 1,200,246**	**$ 1,259,710**	**$ 1,315,304**	**$ 1,376,788**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	123,647	134,680	135,316	136,364	137,028	137,706
ENGINEERING & PLANNING	166,200	245,000	245,000	245,000	245,000	245,000
MAINTENANCE & INSURANCE	80,030	148,500	150,000	153,000	157,000	160,000
UTILITY	394,262	346,500	346,500	346,500	346,500	346,500
OTHER CONTRACTUAL SERVICES	233,562	246,368	246,828	247,128	247,528	247,928
TOTAL CONTRACTUAL SERVICES	**$ 997,701**	**$ 1,121,048**	**$ 1,123,644**	**$ 1,127,992**	**$ 1,133,056**	**$ 1,137,134**
SUPPLIES & MATERIALS	$ 414,988	$ 405,003	$ 405,003	$ 405,043	$ 405,043	$ 405,083
TRANSPORTATION	52,629	52,200	52,200	52,200	52,200	52,200
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	109,170	119,366	119,366	119,366	119,366	119,384
UTILITIES	282,326	298,112	298,112	298,112	298,112	298,112
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	36,147	41,940	41,940	41,940	41,940	41,940
TOTAL GENERAL OPERATING	**$ 895,259**	**$ 916,621**	**$ 916,621**	**$ 916,661**	**$ 916,661**	**$ 916,719**
EQUIPMENT	$ 9,756	$ 10,500	$ 45,500	$ 10,500	$ 10,500	$ 10,500
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	649,264	670,000	560,000	80,000	60,000	80,000
TOTAL CAPITAL OUTLAY	**$ 659,020**	**$ 680,500**	**$ 605,500**	**$ 90,500**	**$ 70,500**	**$ 90,500**
PRINCIPAL REPAYMENT	$ 704,244	$ 709,786	$ 655,477	$ 666,324	$ 677,330	$ 583,499
INTEREST EXPENSE	355,343	337,706	319,994	303,806	287,562	272,806
OTHER DEBT-RELATED	-	-	-	-	-	125,000
TOTAL DEBT SERVICE	**$ 1,059,587**	**$ 1,047,492**	**$ 975,471**	**$ 970,130**	**$ 964,892**	**$ 981,305**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 4,714,726**	**$ 4,911,693**	**$ 4,821,482**	**$ 4,364,993**	**$ 4,400,413**	**$ 4,502,446**
TOTAL TRANSFERS & ADVANCES	**$ 925,000**	**$ 1,035,160**	**$ 1,050,000**	**$ 950,000**	**$ 940,000**	**$ 915,000**
GRAND TOTAL EXPENSE	**$ 5,639,726**	**$ 5,946,853**	**$ 5,871,482**	**$ 5,314,993**	**$ 5,340,413**	**$ 5,417,446**

City of Pataskala, Ohio
Elected & Appointed Officials
As of December 31, 2018

Elected Officials*

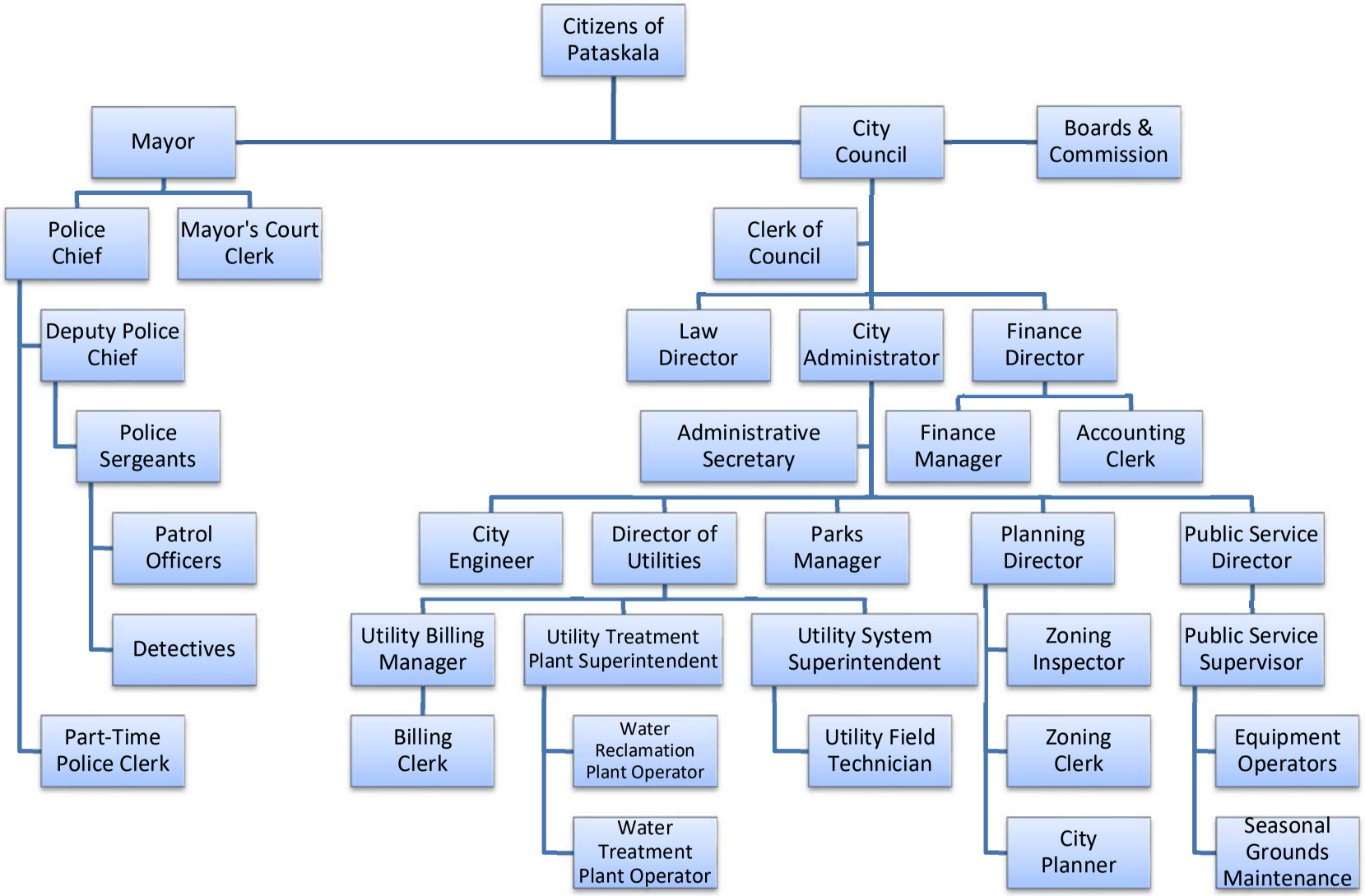
Mayor	Michael W. Compton (2021)
Council President	*At-Large* – Timothy O. Hickin (2021)
Council Members	*At-Large* – Todd W. Barstow (2021)
	At-Large – Andrew W. Walther (2021)
	Ward 1 – Thomas H. Lee (2019)
	Ward 2 – Melissa A. Carter (2019)
	Ward 3 – Michael C. Powell (2021)
	Ward 4 – Suzanne M. Hayes (2019)

Appointed Officials

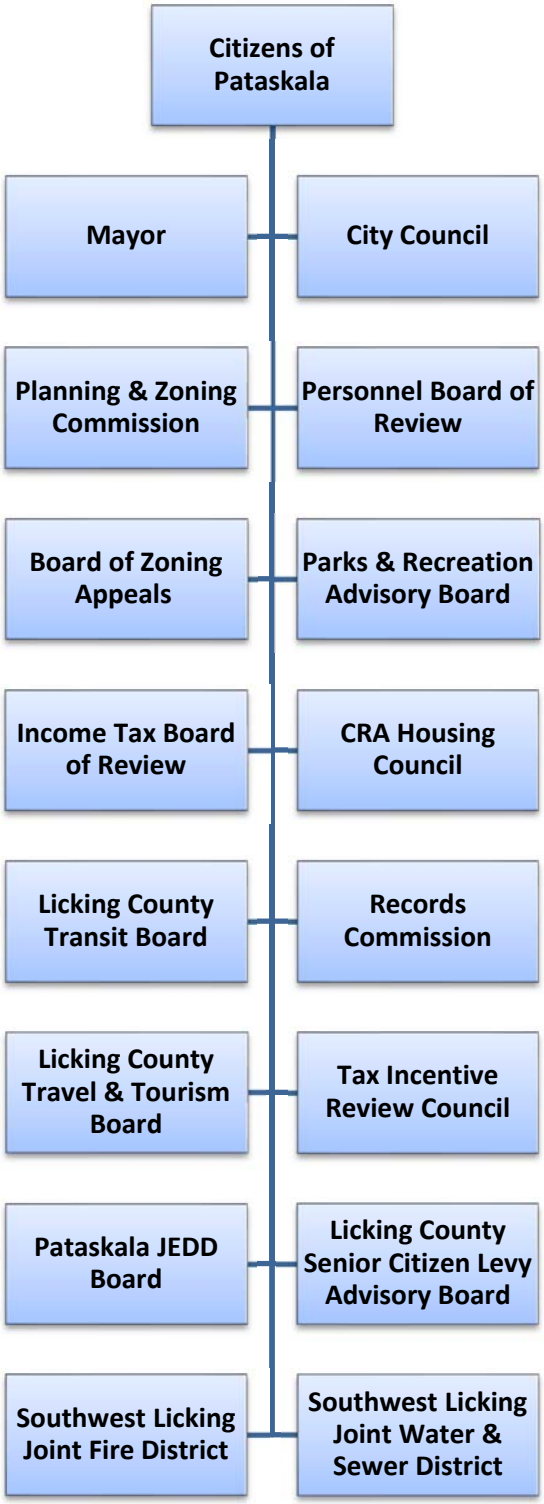
City Administrator	Benjamin J. King
Director of Finance	James M. Nicholson, MBA, CPFM
Law Director	Brian M. Zets, Esq.
Planning Director	Scott C. Fulton
Public Service Director	Alan W. Haines, P.E.
Chief of Police	Bruce Brooks
Utilities Director	Nathan W. Coey

* Elected officials terms of office listed in parentheses.

City of Pataskala, Ohio
Organizational Chart



City of Pataskala, Ohio
Boards & Commissions



GENERAL FUND

The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the city for any purpose provided it is expended or transferred according to the charter of the city and/or the general laws of Ohio.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. The term proceeds of specific revenue sources establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund. The following are the special revenue funds which the City operates:

201 - Street Fund: The street fund accounts for revenues generated from license and gasoline taxes that are restricted to be used on local roads within the city.

202 - State Highway Fund: This fund accounts for the portion of state gasoline tax restricted for maintenance of state highways within the city.

203 - Ecological Preservation Fund: This fund accounts for revenues received that are restricted for the use of preserving ecological projects within the city.

204 - Pataskala JEDD: The Pataskala Corporate Park Joint Economic Development District (JEDD Income Tax) fund accounts for income taxes received from collections within the Pataskala Corporate Park which are restricted for improvements specifically within the Corporate Park.

205 - Permissive License Tax Fund: This fund accounts for the $5.00 license tax levied by the City of Pataskala and Licking County on each motor vehicle registered in the city. Money is restricted for planning, constructing, improving, maintaining, and repairing roads, streets and bridges within the city.

206 - Recreation Fund: This fund accounts for registration fees and operational expenses associated with the city's parks and recreation programs.

207 - Park Use Fund: This fund accounts for developers' fees collected that are committed for capital improvements associated with the city's parks.

208 - Police Fund: This fund accounts for tax and other revenues collected that are restricted for police operations.

209 - Immobilization Fund: This fund receives fines assessed from Mayor's Court for immobilized vehicles. Money is restricted for training and education purposes.

210 - Court Computer Fund: This fund receives fines assessed from the city's Mayor's Court and are restricted to improve the court computer systems.

211 - Alcohol Enforcement and Education Fund: Account for fines received by the city's Mayor's Court and

are restricted to educate the public about laws governing the operation of motor vehicles while under the influence.

212 - Law Enforcement Trust Fund: Accounts for fines generated in the prosecution of those in possession of contraband and any proceeds received from the sale of confiscated contraband. This money is restricted for any law enforcement activity.

213 - Pataskala Mobile Home Park Fund: This fund accounts for a donation received that are committed for maintenance of the storm sewer line underlying the railroad tracks within the City.

214 - Federal Emergency Management Agency Fund (FEMA): This fund receives federal and state money to reimburse the city for costs incurred for disasters within the city.

218 – Police K9: This fund receives donations given for the support of the Police department's canine patrol unit.

220 - Indigent Driver Interlock Fund: This fund accounts for fine and forfeitures that are restricted for expenditures related to indigent drivers.

222 - Law Enforcement Training Fund: This fund accounts for federal and state grant dollars that are restricted for the purpose of training police officers in the city.

CAPITAL IMPROVEMENT FUNDS

Capital project funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital project funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments. The following is a description of all capital project funds:

301 - Capital Improvements Fund: This fund is used to account for income taxes that are restricted for the purchase of equipment and to construct capital assets.

302 - Bond Improvement Fund: This fund is used to account for bond or note proceeds that are restricted for the purchase of equipment and to construct capital assets.

303 – State Issue II (OPWC) Fund: This fund is used to account for transfers and intergovernmental revenues that are restricted for Issue II projects.

304 - Municipal Building Purchase Fund: This fund is used to account for the purchase of the municipal building.

305 - Courter Bridge Improvement Fund: This fund receives bond anticipation note proceeds restricted for improvements made to Courter Road Bridge in previous years.

306 - State Route 310 Tax Increment Finance (TIF) Equivalent Fund: This fund accounts for tax incentive equivalent funds generated by payments in lieu of taxes (PILOT) payments on real property in the TIF district.

307 - Columbia Road Bridge Improvement Fund: This fund is used to account for transfers that are committed

to improvements to be made on the Columbia Road Bridge.

308 - Capital Facilities Fund: This fund is used to account for rental income generated by tenants in the City Hall building, which is committed to various capital facilities projects in the city.

DEBT SERVICE FUNDS

Debt service funds are used to account for and report financial resources that are restricted, committed or assigned to expenditures for principal and interest. The following is a description of all debt service funds:

401 - Debt Service Fund: This fund accounts for income taxes that are restricted for the use of paying principal and interest.

402 - Street Bond Fund: This fund accounts for the remaining fund balance associated with special assessment bonds issued and retired by the city.

FUND DESCRIPTIONS - UTILITY FUNDS

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601 – Water Operations Fund: This fund accounts for the provision of water treatment and distribution to its residential and commercial users located within the City.

602 - Water Capital Improvements Fund: To account for revenues and expenses related to the expansion of water lines within the City. For GAAP reporting, this activity is reflected in the Water enterprise fund.

603 - Water Bond Improvements Fund: To account for bond or notes issued that are used to improve the water infrastructure within the City.

604 - Water Debt Service Fund: To account for water revenue that is transferred from the water fund and used to retire bond principal, interest and related costs for water construction projects. For GAAP reporting, this activity is reflected in the Water enterprise fund.

606 – Water Utility State Issue II (OPWC) Fund: This fund is used to account for transfers and intergovernmental revenues that are restricted for water utility-related Issue II projects

651 - Sewer Operations Fund: This fund accounts for the provision of sanitary sewer service to the residents and commercial users located within the City.

652 - Sewer Capital Improvements Fund: To account for sewer revenue that is transferred from the sewer fund and debt proceeds used for construction projects and improvements. For GAAP reporting, this activity is reflected in the Sewer enterprise fund.

653 - Sewer Bond Improvements Fund: To account for bond or notes issued that are used to improve the sewer infrastructure within the City.

654 - Sewer Debt Service Fund: To account for sewer revenue that is transferred from the water fund and used to retire bond principal, interest and related costs for sewer construction projects. For GAAP reporting, this activity is reflected in the Sewer enterprise fund.

655 - Oaks Assessment Fund: To account for the activity of the special assessment in The Oaks subdivision associated with the construction of sanitary sewer line improvements.

FUND DESCRIPTIONS - UTILITY FUNDS

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656 – Sewer Utility State Issue II (OPWC) Fund: This fund is used to account for transfers and intergovernmental revenues that are restricted for sewer utility-related Issue II projects

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Demographic Data

CITY OF PATASKALA, OHIO

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

Fiscal Year	Population [3]	Total Median Household Income [1]	Personal Income [1][6]	Per Capita Personal Income [1]	Median Age	Combined School Enrollment [4]	Unemployment Rate [2]
2017	17,175	$ 69,574	$523,631,400	$ 30,488	37.5	8,612	3.8%
2016	15,524	68,361	461,481,948	29,727	36.3	8,247	4.0%
2015	15,392	67,880	441,196,288	28,664	36.3	7,889	4.1%
2014	15,281	59,341	403,983,797	26,437	36.1	7,653	4.2%
2013	15,154	59,341	399,859,625	26,437	35.8	7,558	5.9%
2012	15,092	56,470	400,556,772	26,541	35.8	7,408	8.6%
2011	15,736	56,470	410,426,352	26,082	35.8	7,161	8.6%
2010	14,962	59,038	386,797,624	25,852	34.0	7,140	9.3%
2009	15,575	58,041	469,414,925	30,139	34.0	6,960	6.1%
2008	15,508	56,626	453,779,588	29,261	34.0	6,685	5.2%

OTHER MISCELLANEOUS INFORMATION [5]

Date of Incorporation	1891
Form of Government	Charter City
Population [3]	17,175
Area in square miles	28.19

City Acreage by class:	**Total**	**Percent**
Agricultural	10,539	58.4%
Residential	5,703	31.6%
Office/Commercial/Industri	1,153	6.4%
Roadways/Utilities/Other	647	3.6%
Total City Acreage	**18,042**	**100.0%**

Facilities & Services

Miles of streets	135.0
Number of signalized intersections	11

Sources:

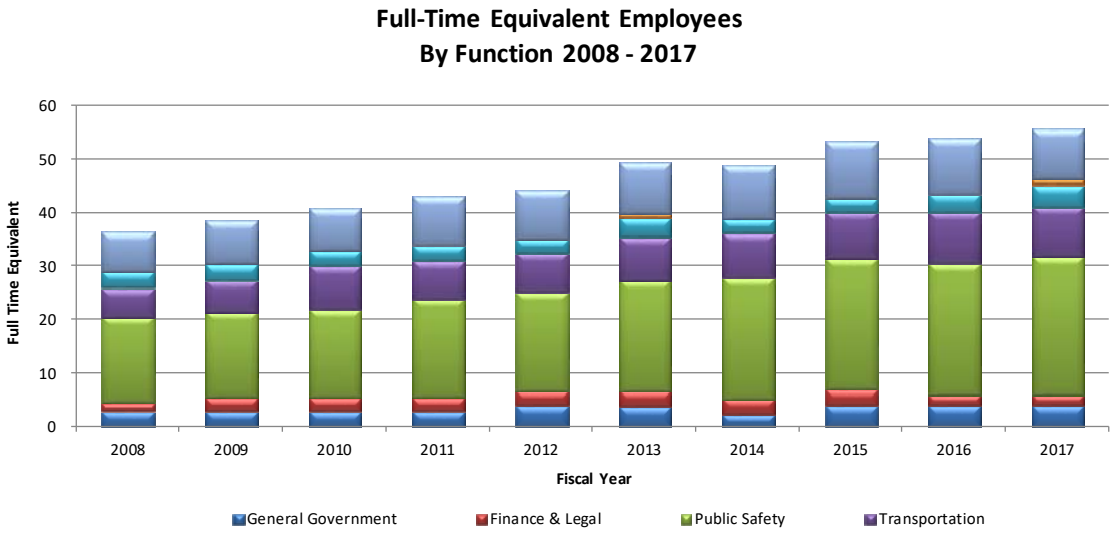
(1) U.S. Census Bureau
(2) U.S. Bureau of Labor Statistics
(3) 2010 U.S. Census Bureau and Mid Ohio Regional Planning Commission
(4) Southwest Licking and Licking Heights Local School Districts
(5) City departments
(6) Sperling's Best Places (www.bestplaces.net)

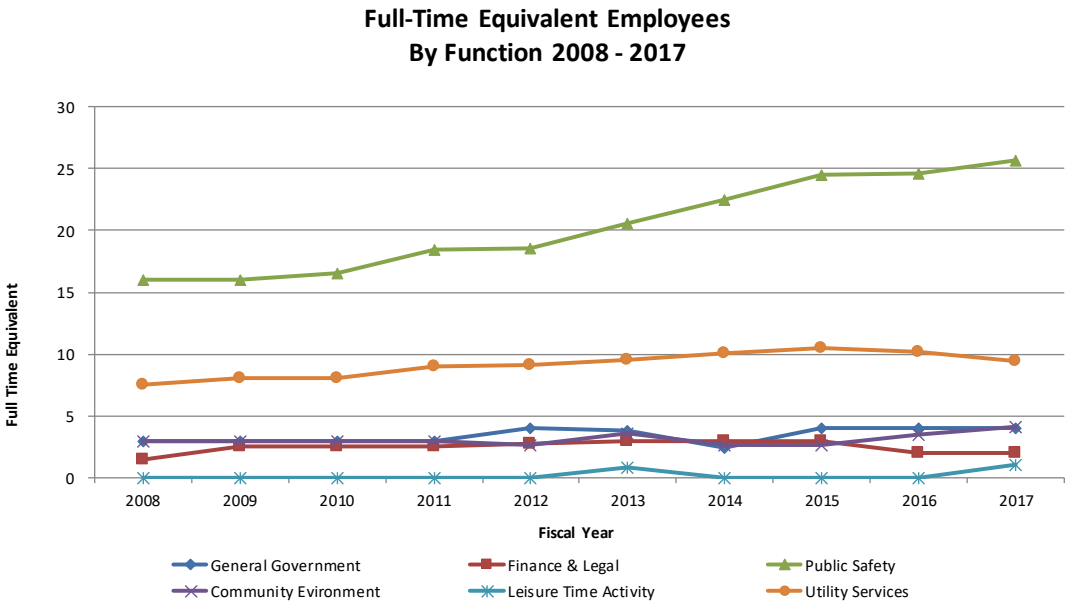
Staffing/Headcount:

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

2015-2023 Headcount (FTE) Analysis

	Year														
Function	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
General Government	3.00	3.00	3.00	4.00	3.80	2.43	4.01	4.03	4.01	4.14	3.92	3.92	3.92	3.92	3.92
Finance & Legal	2.50	2.50	2.50	2.75	3.00	3.00	3.00	2.00	2.00	3.45	4.08	4.08	4.08	4.08	4.08
Public Safety	16.00	16.50	18.50	18.54	20.56	22.47	24.55	24.67	25.69	25.06	26.58	27.67	27.67	27.67	27.67
Transportation	6.00	8.00	7.00	7.25	8.15	8.28	8.62	9.45	9.39	9.84	9.84	9.84	9.84	9.84	9.84
Community Evironment	3.00	3.00	3.00	2.63	3.61	2.63	2.63	3.49	4.10	4.04	4.10	4.10	4.10	4.10	4.10
Leisure Time Activity	0.00	0.00	0.00	0.00	0.83	0.00	0.00	0.02	1.00	0.60	0.83	0.83	0.83	0.83	0.83
Utility Services	8.00	8.00	9.00	9.15	9.49	10.02	10.47	10.20	9.46	9.25	9.50	9.50	9.50	9.50	9.50
Total	**38.50**	**41.00**	**43.00**	**44.32**	**49.44**	**48.83**	**53.28**	**53.86**	**55.65**	**56.38**	**58.85**	**59.94**	**59.94**	**59.94**	**59.94**





Debt Policy & Overview

In 2016, City Council adopted an amended Employee Handbook & Financial Policies and Procedures manual, which cover a wide-variety of fiscal management policies, strategies and techniques. A complete copy of the manual has been included at the back of this report as Exhibit D. The policies covered many debt issuance-related topics including:

- Maintaining the City's Creditworthiness
- Purposes and Uses of Debt
- Debt Standards and Structure
- Debt Administration and Process

The city recently issued $4.6 million in long-term debt to fund the construction of a new Police station in 2018. A 1-year note for $500,000 was issued in FY 2016 for planning, architectural design and construction management services. It was decided by Council in FY 2017 to pay off the note when it matured, instead of rolling it into the permanent construction financing. Other than a proposed 4-year $110,000 capital lease for the purchase of a mini trackhoe, no other debt financing is planned for 2019.

Outstanding Debt

The city had the following long-term obligations outstanding on December 31, 2016 and 2017:

	Governmental Activities	
	2016	2017
SIB loan	$ 166,549	$ 135,193
Bond anticipation notes payable	500,000	-
Bonds	6,105,000	5,830,000
Capital lease obligation payable	665,819	439,296
Loans payable	751,785	629,285
OPWC loans	38,839	214,414
Net Pension Liability	4,308,165	4,898,332
Compensated absences	140,560	119,093
Total Long-Term Obligations	**$ 12,676,717**	**$ 12,265,613**

	Business-type Activities	
	2016	2017
General obligation bonds	$ 8,305,000	$ 7,930,000
OWDA Loans	3,572,382	3,373,534
Net Pension Liability	793,041	992,047
Compensated absences	22,572	27,418
Loans payable	600,000	500,000
Total Long-Term Obligations	**$ 13,292,995**	**$ 12,822,999**

Debt Service Requirements – Governmental Funds

The following is a summary of the city's future annual debt service requirements to maturity for governmental general obligation debt, as well as SIB and OPWC loans payable.

Year Ending December 31,	Series 2014 GO Bonds Principal	Interest	Total
2018	$ 285,000	$ 171,524	$ 456,524
2019	290,000	165,825	455,825
2020	290,000	160,024	450,024
2021	300,000	154,225	454,225
2022	305,000	148,224	453,224
2023 - 2027	1,620,000	641,926	2,261,926
2028 - 2032	1,880,000	384,426	2,264,426
2033 - 2034	860,000	52,000	912,000
Total	**$ 5,830,000**	**$ 1,878,174**	**$ 7,708,174**

Year Ending December 31,	Miscellaneous Loans Principal	Interest	Total
2018	$ 122,500	$ 15,279	$ 137,779
2019	122,500	11,884	134,384
2020	122,500	8,515	131,015
2021	122,500	5,090	127,590
2022	122,500	1,694	124,194
2023	16,785	-	16,785
Total	**$ 629,285**	**$ 42,462**	**$ 671,747**

Year Ending December 31,	SIB Loan Principal	Interest	Total
2018	$ 32,304	$ 3,815	$ 36,119
2019	33,280	2,839	36,119
2020	34,286	1,833	36,119
2021	35,323	797	36,120
Total	**$ 135,193**	**$ 9,284**	**$ 144,477**

Year Ending December 31,	OPWC Loans Principal	Interest	Total
2018	$ 3,237	$ -	$ 3,237
2019	3,237	-	3,237
2020	3,236	-	3,236
2021	3,237	-	3,237
2022	3,237	-	3,237
2023 - 2027	16,182	-	16,182
2028	3,237	-	3,237
Total	**$ 35,603**	**$ -**	**$ 35,603**

Notes Payable

There are no notes payable currently outstanding. The $500,000 note issued in August 2016 to provide funding for planning, architectural design and construction management services associated with a planned construction of a new Police station was paid off in 2017 at maturity using existing funds on hand.

Legal Debt Margin

The Ohio Revised Code provides that the net debt of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5% of the total value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5% of the

total taxation value of property. The assessed valuation used in determining the City's legal debt margin has been modified by House Bill 530 which became effective March 30, 2006. In accordance with House Bill 530, the assessed valuation used in calculating the City's legal debt margin calculation excludes tangible personal property used in business, telephone or telegraph property, interexchange telecommunications company property, and personal property owned or leased by a railroad company and used in railroad operations. The statutory limitations on debt are measured by a direct ratio of net debt to tax valuation and expressed in terms of a percentage. As of December 31, 2017, the City's total debt margin was $41,280,061 and the unvoted debt margin was $21,515,832.

The ratio analysis of general bonded debt as a measure of average personal income and on a per capita basis is an important tool to assist Council and other users of this document to assess the economic condition of the city, not to demonstrate legal compliance. It provides a measure of current debt and potential debt capacity.

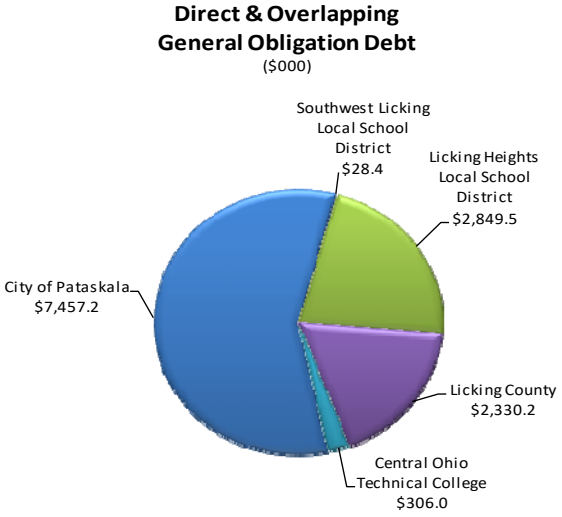
The ratio analysis outstanding debt by type as a measure of average personal income and on a per capita basis are the important tools to assist Council and other users of this document to assess the economic condition of the city, not to demonstrate legal compliance. It provides a measure of current debt and potential debt capacity. As you can see from the chart, the city has only recently begun issuing general obligation (GO) debt.

CITY OF PATASKALA, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION BONDED DEBT
As of December 31, 2017
($000's omitted)

Governmental Unit	Total Debt Outstanding	Percent Applicable to City [1]	Amount Applicable to City
Direct			
City of Pataskala	$7,457.2	100.00%	$7,457.2
Overlapping			
Southwest Licking Local School District	$115.0	24.71%	$28.4
Licking Heights Local School District	8,020.0	35.53%	2,849.5
Licking County	26,246.1	8.88%	2,330.2
Central Ohio Technical College	3,560.0	8.60%	306.0
Total Overlapping Debt	**$37,941.1**		**$5,514.1**
Total Direct & Overlapping Debt	**$45,398.2**		**$12,971.3**

[1] The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the County's taxable assessed value that is within the government's boundaries and dividing it by the County's total taxable assessed value.



Finally, it is important to understand the amount of overlapping debt that the City of Pataskala residents will have to pay, at least in part. Residents of Pataskala have a proportional liability for the debt issued by Licking County, Southwest Licking Local Schools, Licking Heights schools, and Central Ohio Technical College (COTC). The chart and graph above provide information about the overlapping debt.

CITY OF PATASKALA, OHIO

LEGAL DEBT MARGIN INFORMATION
LAST TEN YEARS

Fiscal Year	Assessed Value	Voted Debt Limit	Total Net Voted Debt Applicable to Limit	Debt Service Available Balance	Legal Debt Margin	Unvoted Debt Margin	Total Net Debt Applicable to Limit as a Percentage of Debt Limit
2017	$391,196,942	$41,075,679	$0	$204,382	**$41,280,061**	**$21,515,832**	0.00%
2016	336,668,177	34,447,921	0	291,462	**34,739,383**	**18,516,750**	0.00%
2015	328,075,440	34,665,452	0	305,305	**34,970,757**	**18,349,454**	0.00%
2014	330,147,160	34,448,834	0	272,626	**34,721,460**	**18,430,720**	0.00%
2013	328,084,130	33,886,209	0	236,421	**34,122,630**	**18,281,048**	0.00%
2012	322,725,800	34,213,397	0	213,636	**34,427,033**	**17,963,555**	0.00%
2011	325,841,880	35,213,927	0	30,067	**35,243,994**	**17,951,370**	0.00%
2010	335,370,730	35,055,049	0	30,067	**35,085,116**	**18,475,457**	0.00%
2009	333,857,610	34,829,322	0	30,067	**34,859,389**	**18,392,236**	0.00%
2008	331,707,830	30,932,198	0	30,067	**30,962,265**	**18,273,998**	0.00%

Note: Debt limit is calculated as assessed valuation multiplied by 10.5% plus the debt service fund equity. Unvoted debt limit is calculated as assessed valuation multiplied by 5.5%.

Note: HB66 began the phase-out of Tangible Personal Property Tax in the next three years. To reflect this phase-out, the assessed valuation listed above has been reduced for TPP by 50% of the 2006 Assessed Valuation.

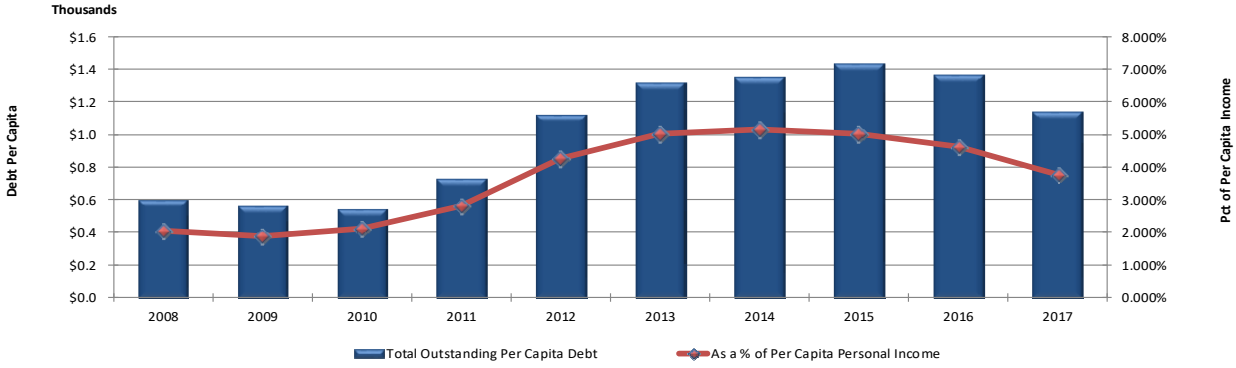
CITY OF PATASKALA, OHIO

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS
($000's omitted)

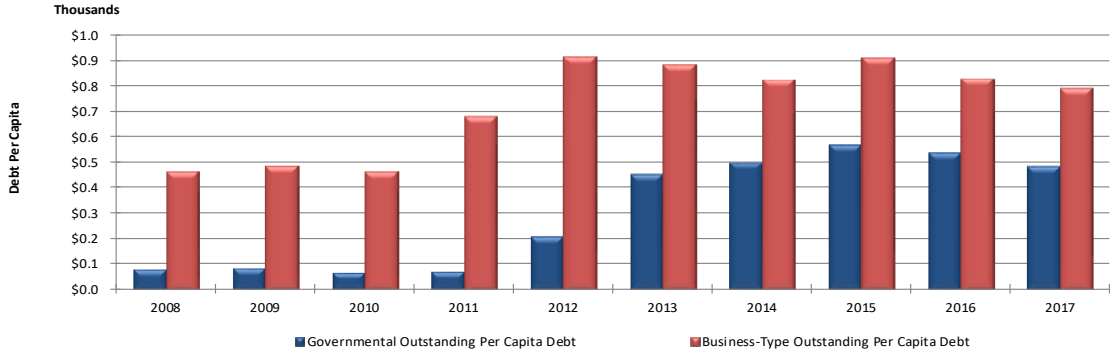
	Governmental Activities						Business-Type Activities							
Fiscal Year	General Obligation Bonds	Premiums	Notes Payable	OPWC Loans	Other Loans	Capital Leases	General Obligation Bonds	Premiums	OWDA Loans	Notes/ Loans Payable	Total Debt	Percent of Per Capita Income	Total Debt Per Capita	% of Personal Income
2017	$5,830.0	$209.0	$0.0	$214.4	$764.5	$439.3	$7,930.0	$432.9	$3,373.5	$500.0	**$19,693.6**	3.76%	$1,146.6	3.76%
2016	$6,170.1	$221.4	$500.0	$38.8	$751.8	$665.8	$8,305.0	$455.5	$3,572.4	$600.0	**$21,280.8**	4.61%	$1,370.8	4.61%
2015	$6,440.1	$233.7	$0.0	$86.6	$1,065.7	$639.0	$8,680.0	$478.0	$3,766.0	$700.0	**22,089.1**	5.01%	1,435.1	5.01%
2014	6,695.1	246.1	42.8	89.8	400.8	325.4	8,860.0	179.2	3,954.5	0.0	**20,793.7**	5.15%	1,360.8	5.15%
2013	0.0	0.0	6,307.5	64.0	255.2	143.2	6,300.0	79.4	4,116.8	2,845.0	**20,111.1**	5.02%	1,327.1	5.03%
2012	0.0	0.0	2,833.0	55.4	245.7	0.0	6,485.0	82.7	4,297.0	3,013.0	**17,011.8**	4.25%	1,127.2	4.25%
2011	0.0	0.0	790.0	66.0	245.8	0.0	6,670.0	86.0	3,665.0	0.0	**11,522.8**	2.81%	732.3	2.81%
2010	0.0	0.0	946.4	76.5	0.0	0.0	6,840.0	89.3	183.4	0.0	**8,135.6**	2.10%	543.8	2.10%
2009	0.0	0.0	1,022.0	81.8	0.0	191.6	6,990.0	92.6	411.2	0.0	**8,789.2**	1.87%	564.3	1.87%
2008	0.0	0.0	1,036.0	92.4	0.0	253.5	7,130.0	96.0	733.1	0.0	**9,341.0**	2.06%	602.3	2.06%

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Total Outstanding Debt Ratio Analysis
2008 - 2017



Outstanding Debt Per Capita by Type
2008 - 2017



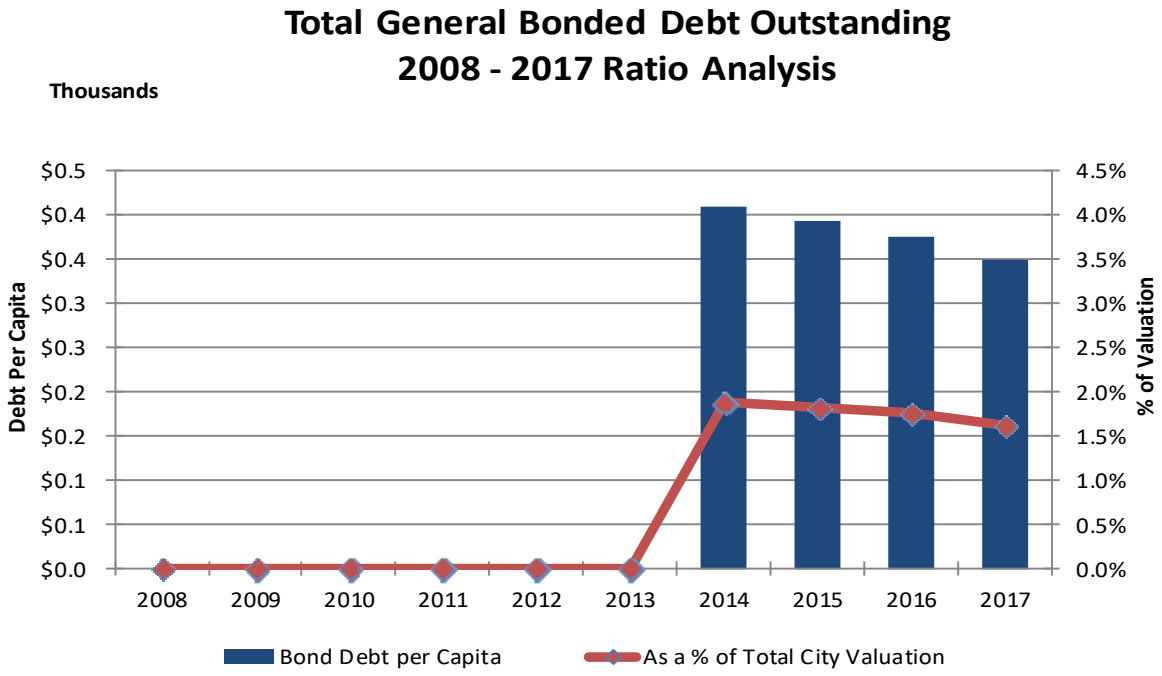
Source: City financial reports

CITY OF PATASKALA, OHIO

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

Fiscal Year	General Bonded Debt Outstanding ($000)				Percent of Actual Taxable Property Value	Outstanding Debt Per Capita
	General Obligation Bonds Governmental Activities	Total	Less: Restricted for Debt Service	Total Net General Bonded Debt Outstanding		
2017	$5,830.0	**$5,830.0**	$421.5	**$5,408.5**	**1.61%**	**$348.40**
2016	6,170.1	**6,170.1**	410.1	**5,760.0**	**1.76%**	**374.22**
2015	6,440.1	**6,440.1**	429.1	**6,011.0**	**1.82%**	**393.36**
2014	6,695.1	**6,695.1**	489.7	**6,205.4**	**1.87%**	**409.49**
2013	0.0	**0.0**	0.0	**0.0**	**0.00%**	**0.00**
2012	0.0	**0.0**	0.0	**0.0**	**0.00%**	**0.00**
2011	0.0	**0.0**	0.0	**0.0**	**0.00%**	**0.00**
2010	0.0	**0.0**	0.0	**0.0**	**0.00%**	**0.00**
2009	0.0	**0.0**	0.0	**0.0**	**0.00%**	**0.00**
2008	0.0	**0.0**	0.0	**0.0**	**0.00%**	**0.00**

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.



Debt Service Requirements – Utility Funds

The following is a summary of the city's future annual debt service requirements to maturity for business-type (e.g. utility) general obligation debt, as well as SIB and OPWC loans payable.

Year Ending December 31,	General Obligation Bonds Principal	Interest	Total
2018	$ 400,000	$ 250,026	$ 650,026
2019	400,000	241,325	641,325
2020	340,000	232,674	572,674
2021	345,000	225,875	570,875
2022	345,000	218,976	563,976
2023 - 2027	1,860,000	982,709	2,842,709
2028 - 2032	2,185,000	595,825	2,780,825
2033-2037	2,055,000	230,800	2,285,800
Total	**$ 7,930,000**	**$ 2,978,210**	**$ 10,908,210**

Year Ending December 31,	Miscellaneous Loans Principal	Interest	Total
2018	$ 100,000	$ 15,279	$ 115,279
2019	100,000	11,884	111,884
2020	100,000	8,515	108,515
2021	100,000	5,090	105,090
2022	100,000	1,694	101,694
Total	**$ 500,000**	**$ 42,462**	**$ 542,462**

Year Ending December 31,	OWDA Loans Principal	Interest	Total
2018	$ 204,243	$ 90,036	$ 294,279
2019	209,784	84,495	294,279
2020	215,476	78,803	294,279
2021	221,324	72,956	294,280
2022	227,329	66,950	294,279
2023 - 2027	1,232,607	238,789	1,471,396
2028 - 2032	987,206	68,001	1,055,207
2033 - 2036	75,565	5,488	81,053
Total	**$ 3,373,534**	**$ 705,518**	**$ 4,079,052**

CITY OF PATASKALA, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND SEVEN YEARS AGO

Employer	2017		2010	
	Percent of Total Withholding Taxes Paid	Rank	Percent of Total Withholding Taxes Paid	Rank
Licking Heights Local School District	6.88%	1	8.89%	1
West Licking Joint Fire District	2.01%	2	4.10%	3
Southwest Licking Local School District	1.92%	3	4.94%	2
Thayer Power & Communication	1.78%	4		
American Electric Power Service Corp.	1.87%	5	1.93%	6
Kroger	1.69%	6		
City of Pataskala	1.13%	7	1.52%	9
Licking Memorial Professional	1.02%	8		
Buckeye Ready Mix	0.97%	9	1.41%	10
Dimensional Metals, Inc.	0.97%	10		
Pataskala Oaks Care Center			3.98%	4
Mulch Manufacturing			1.77%	7
Craft Wholesalers			1.70%	8
Total of Top Ten	**20.23%**		**33.95%**	
Total Withholdings - All Employers	**$2,579,382**		**$360,868**	

Source: Regional Income Tax Agency (RITA) records.
'NA' indicates no data available for time period.

Note: Information on principal employers prior to 2010 was not available, due to the implementation of the income tax in mid-2010.

Revenue

The revenue projections were developed based upon recent historical experience, incorporating trend analysis in the evaluation process. In most revenue lines, an annual year-over-year growth rate of between 2-4% annually was applied. Other than any proposed OPWC loans, the only other new debt in the plan would be a 4-year, $110.0 thousand capital equipment lease.

The annual allocation of the income tax revenue for each year (2019-2023) was calculated by: (1) ensuring that the Debt Service (401) fund had the required funding to comply with projected debt service requirements; (2) ensuring that both the Street (201) and Police (208) funds had enough funding to cover their projected annual spending; and (3) allocating the remaining portion to the Capital Improvements (301) fund. Based upon that strategy, I have determined that the following allocations are required:

Fund/Year	2018	2019	2020	2021	2022	2023
Street Fund	32.10%	33.00%	33.85%	33.60%	32.40%	32.45%
Police Fund	52.00%	51.50%	51.75%	53.00%	54.00%	54.75%
Debt Service	13.90%	6.00%	12.40%	11.40%	11.10%	10.80%
Capital Improvements	2.00%	9.50%	2.00%	2.00%	2.0%	2.0%

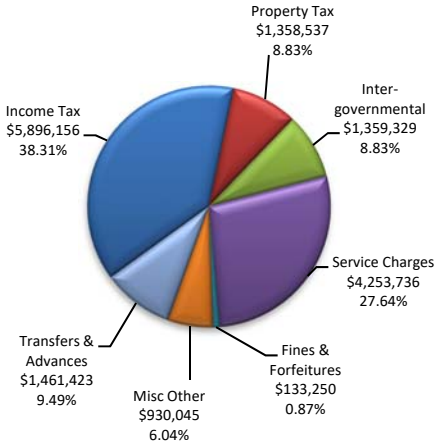
These allocations are subject to change in future years depending upon: (1) total income tax collection projections; (2) funding requirements for Public Service and Police departments; (3) actual carryover balance at year-end for each of the funds; and (4) outstanding debt service requirements.

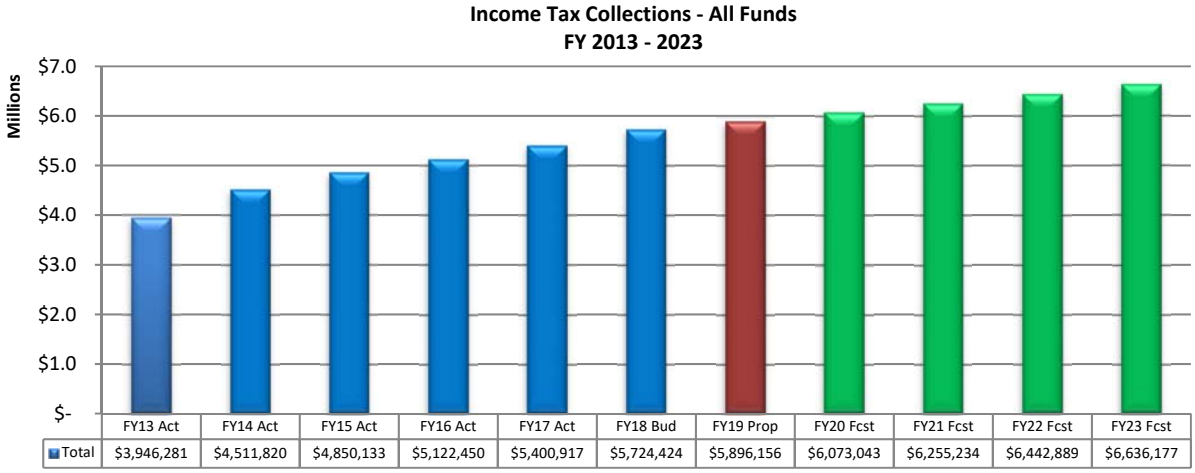
For 2019, a total of $15.39 million in revenues from all sources and funds has been projected. This is down by approximately $10.35 million (40.20%) when compared to the $25.74 million currently projected for 2018. Excluding the impact of debt issuance and interfund advance/transfer revenues, the revenue projection is down by approximately $5.36 million (27.8%) over 2018. The decrease is primarily due to: (1) $4.5 million Mink Street ODOT grant-funded expenses paid in 2018 which won't occur in 2019; and (2) decrease of $0.6 million for OPWC projects in 2018 (none planned in 2019).

The city has been fortunate in 2018 that income tax revenues have been somewhat better than originally estimated during the development of the 2018 budget. This variance has resulted in projected year end fund balances that are higher than originally planned. Total year to-date income tax collections are $4.11 million, and when compared to an August 2017 YTD total of $3.84 million, are $270.2 thousand (7.04%) higher.

The FY19 income tax revenue estimate is projected to increase by 3.0% from FY17 levels. Future years (2020 - 2023) have also been increased by 3% annually to reflect general economic growth. It is important to note that no significant growth in commercial and industrial taxpayers has been included in the forecast due to the uncertainty of when such growth in the JRS area will occur.

2019 Revenue Budget
All Funds - by Category

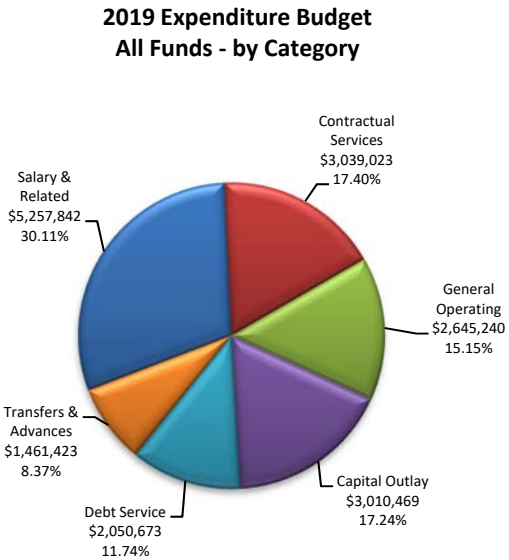




Expenditures

In order to facilitate the development of the operating budget, the departments were each provided with a detailed spreadsheet containing all of their expense accounts. In addition to providing full-year actual spending for 2017, these models also provided the current 2018 budget and spending to-date. Detailed employee wage and benefit-related information was preloaded into the models to assist the departments with their budget preparation efforts. The models were used as the basis for calculating the wage and related expenses. The detailed expense lines in the models were then updated and returned to the Finance department. The capital project/major initiative costs were then incorporated into the templates, with the outcome being what is being presented for your consideration.

Wage and related expenses were developed on an employee-by-employee basis, taking into account current and future steps, as well as factoring in a 3.0% annual cost of living increase in the base rates for 2019, and 3.0% increases annually for each subsequent year (2020 – 2023) in the forecast period. Health insurance expenses were included in the budget with a total 10% increase in costs for 2019. Rates thereafter are projected to increase by 7.5% per year after 2019. A total of one (2) new full-time position and two (2) part-time positions have been proposed in the budget, and the budget has been developed with any current open position being filled on a full-year basis.



The Public Service department has spread out the acquisition of required large dollar equipment purchases (e.g. dump trucks, etc.) to 2019, 2020 and 2021. The annual equipment funding requirements were built into the budget using 5-year capital leasing to fund the large-dollar transactions. This approach serves to minimize the financial impact to the Street (201) fund on a short-term basis. The Police department capital spending includes the replacement of between 2 cruisers annually at a cost of $47 thousand per vehicle. Other projects, including the 2019 RAMP program, have been identified in the CIP document and included in the expense budget in the appropriate fund and line item. The report, *2019-2023 Capital Projects – Funded in Proposed Budget*, provides much more detail on each of the projects than can be easily summarized here.

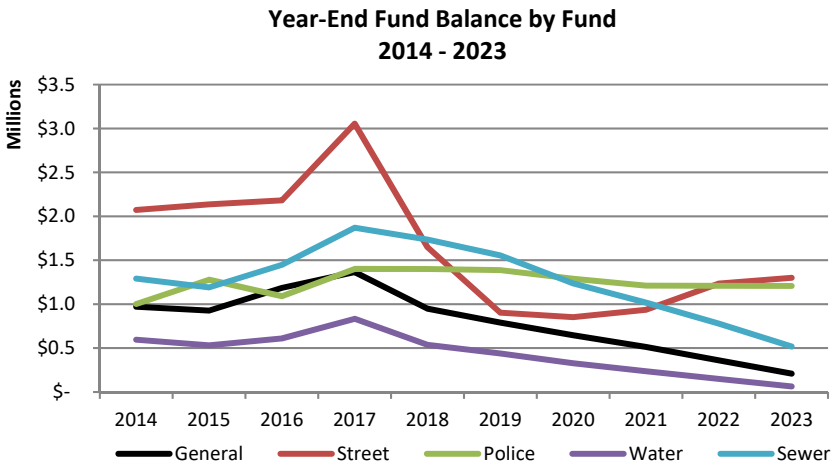
Overall, total governmental (non-utility) funds spending in 2019 is proposed to be $11.52 million, a decrease of $12.51 million (52.07%) from the 2018 budget. Eliminating the accounting in both years for interfund transfer expenses and the $4.6 million for the new Police station and the $5.9 million in Mink Street and other grant spending, the total would be down by $1.52 million, or 12.07%. This decrease is due, in large part, to: (1) decreased capital spending in 2019 (down $1.24 million, or 34.79%); (2) reduced contractual services spending (down $420.0 thousand, or 12.14%); partially offset by (3) increased wage and benefit-related spending in 2019 (up $34.9 thousand, or 0.86%).

Total enterprise (e.g., utility) funds spending in 2019 is proposed to be $5.95 million, an increase of $307.1 thousand (5.45%) from 2018 levels. The primary causes of the decrease include: (1) increased spending on wage and benefit-related expenses (up $42.9 thousand, or 3.89%); (2) increased spending on contractual services (up $123.3 thousand, or 12.36%); and (3) increased interfund transfers for debt service (up $110.6 thousand, or 11.91%); partially offset by (4) reduced capital spending on improvements to the sewer and water distribution systems (down $48.5 thousand, or 8%).

There is approximately $3.74 million total spending identified in the Capital Improvement Program (CIP) in 2019. The largest project costs contained in that amount is on: (1) Oak Meadow Drive reconstruction ($700.0 thousand); (2) 2019 street program ($700.0 thousand with $650.0 thousand for construction and $50.0 thousand for the 2019 program engineering); (3) Water reclamation facility (WRF) improvements ($500.0 thousand); and (4) Town Hall improvement program ($200.0 thousand, with $50.0 thousand annually for 2020-2023). Other than the new Police station, these projects are not anticipated to materially impact our ongoing operating costs (either positively or negatively).

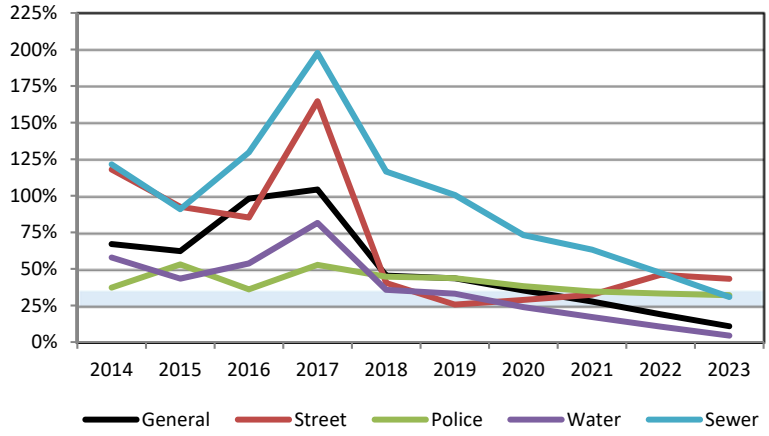
Fund Balance

Beginning with the 2013 budget process, the Finance department has presented a projected year-end carryover balance for each fund by year as a key component of the budget process. This balance represents funds that are unencumbered (i.e., not restricted or otherwise committed), and are available for future appropriation by Council. The Government Finance Officers Association (GFOA) promotes a 'best practice' that recommends a ratio of at least 15% of budgeted expenditures, and ideally 25% or greater. Maintaining a higher ratio not only serves to cushion against unanticipated expenditures or below expected revenue collections, but it also aids in supporting or improving the city's rating by the rating agencies. Taking into consideration the current fund balances, estimated revenues and spending over the 5-year time horizon results in a projected year-end fund balance for each fund. The graph on the left highlights the fund balance trends (in absolute dollars) through 2023 for each of the city's major funds. The General Fund is projected to decrease in each and every year through 2023, at which point the fund will have a balance of $208.9 thousand (equal to 10.82% of expenses). The primary reason for the decline is the growth in the Salary & Related category. The year-end carryover balance in the other non-utility major funds are also projected to decline each year through 2023, although the decline in some funds are greater than others. The utility water and sewer funds are projected to decrease each year through 2023,



with the Water Utility fund hitting a projected fund balance of approximately $63.2 thousand by 2023, while the Sewer Utility fund ends 2023 with a balance of approximately $517.3 thousand. We would encourage Council to consider a re-evaluation of the water and sewer rates in during 2019. The Utility Director has identified a number of major projects that we were unable to incorporate in the funded CIP (and included in the individual fund budgets) due to funding issues. The possibility of issuing debt for such projects was discounted, due to the tight fund balances and difficulty in being able to pay for the increased debt service.

Year-End Fund Balance by Fund as % of Expenditures
2014 - 2023

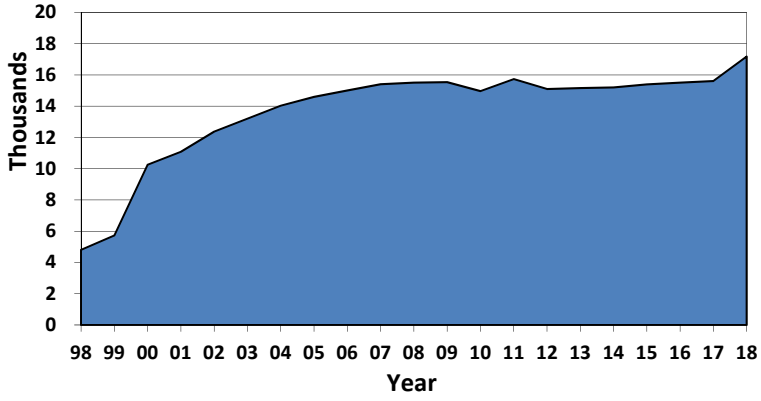


The city has formally identified that the target range (25-35%) for governmental fund balances, expressed as a percentage of that year's expense budget, should be maintained. Utility funds should strive to maintain a higher percentage, however, due to the potential need to spend unplanned funds to repair or maintain the system. The chart on the right illustrates the 2014-2023 carryover rates for each of the major funds with the blue band highlighting the target range. Although the Street, Police and Sewer funds maintain an adequate carryover balance over the 5-year time horizon, the General fund only maintains satisfactory carryover balances through 2021. From 2017-2023, the General fund ratio decreases annually to where it equals approximately 10.82% in 2023. The Police fund ends 2023 with a balance of 32.03% of planned spending.

Economic Condition & Outlook

Growth and development within the City is expected to increase due to the City's strategic location between the Interstate 70 and State Route 161 corridors in the growing eastern gateway area of the Columbus Region. The United States Census Bureau officially counted population in the City in 2010 as 14,962, an increase of 4,713 (46%) since the 2000 Census count. It is projected that the current 2018 population is nearly 17,200.

City of Pataskala, Ohio
Population 1998-2018



The main factor contributing to this growth over a sustained period has been increase in residential development that compliments the rural character of Pataskala, along with relatively close proximity to the region's core city, Columbus. In 2016, Columbus Business First magazine named Pataskala the fifth fastest growing city in the central Ohio region.

Within the past 18 years, the City has seen significant commercial development occurring within the eastern portion of the City along Broad Street with the development of a Kroger store, and adjacent strip retail center, the Hazelwood Shopping Center. In addition to the construction of Kroger in 2000, the first phase of the Hazelwood Shopping Center was also constructed with approximately 19 additional retail units ranging from 1,400 square feet to 4,800 square feet and totaling 28,800 square feet. These units are all full and provide retail and dining options for

residents. In the years following, another small retail center was built to the east of the Kroger/Hazelwood Shopping Center on the opposite side of Corylus Drive. Along with the retail center there is a car wash and a two-story bank. There was also enough additional residential growth in the area that Kroger came back in 2006 to ask for approval to expand their existing store by approximately 22,000 square feet. In addition to this expansion, Phase II of the Hazelwood Shopping Center totaling 22,000 square feet was also completed. This development offers an additional 12 retail units ranging from 1,400 to 10,200 square feet.

The City also approved development plans for a mixed-use project along State Route 310 just south of the old Village area. This project has retail/office development located along the west and east frontages, along with a nursing facility on the west side which has space for 100 individual units with future plans of expansion. A retail center located on the west side of State Route 310 has three separate buildings totaling approximately 37,500 square feet for local retail business uses. A ten (10) year Tax Increment Financing district was established along the SR310 Corridor with the intent to generate payment in lieu of tax revenues for future infrastructure improvements in this development area.

In early 2016, the City rezoned property located at the northeast corner of State Route 310 and Refugee Road for another mixed use project with approximately 30 acres each of commercial (one big box retailer spot and additional outparcel options), single-family residential, and assisted living units. This action is consistent with the Comprehensive Plan for the City and will allow commercial development to occur in areas planned for such development. When developed this area will provide new jobs and income tax revenue to the City.

In late 2006, the Ohio Department of Development designated an approximately 521 acre site in the City as eligible for $3.4 million in Job Ready Sites (JRS) funding to construct an access road to open up the site, known as the Pataskala Corporate Park, for development. As such, this JRS site, at the southeast corner of State Route 16 (Broad Street) and Mink Street is recognized as one of the premier sites for manufacturing and industrial development in the State of Ohio. This new road, linking State Route 16 (Broad Street) and U.S. 40 (The National Road), and providing improved access to Interstate 70 offers unparalleled access for commerce. The roadway was one of the initial projects funded under Ohio's Job Ready Sites (JRS) program, and is critical to the City for the creation of jobs and investment in the Park. Phase I of this development was a two-lane roadway, with a future Phase II to add an additional 3rd and 4th lane, as well as other associated infrastructure improvements. The total cost of Phase I of the project was approximately $5 million. Phase II of the project is anticipated to cost an additional $6.3 million. The Phase I roadway was completed in late 2011 and the City has been actively marketing the Pataskala Corporate Park to attract advanced manufacturing, logistics, research & development, and corporate headquarters facility uses. In 2016, the City attracted the first development to the Pataskala Corporate Park. An American Electric Power (AEP regional distribution center was approved to be constructed on 100 acres located in the northern portion of the Park. Ground will be broken for this development in the summer of 2017.

In 2008, the City, Licking County, City of Newark, and Harrison Township and property owners/Development Corporation (Red Chip Farms, Inc.) agreed to a partnership agreement setting the stage for development of the JRS Roadway, and establishment of a Joint Economic Development District (JEDD) overlaying the Pataskala Corporate Park.

The strategy for the partnership and job creation is a multifaceted approach combining four key economic development tools consisting of: (1) the creation of the JEDD; (2) utilization of grant funding from the Department of Development's (ODOD) JRS program; (3) utilization of Community Reinvestment Area (CRA) property tax exemptions; and (4) utilization of an existing Tax Increment Financing (TIF) area, in order to attract hundreds of jobs and millions of dollars in new investment.

In 2011, the City formally accepted the Etna Parkway Job Ready Site Parkway extending from Broad Street to Refugee Road, or the portion within the corporate limits. Etna Township, which borders the City, also accepted their portion of the roadway thus opening the roadway from Broad Street to State Route 40 and the Etna Corporate Park. This Etna Parkway Extension Project (Phases I & II) will hopefully provide a tremendous stimulus for growth in Central Ohio.

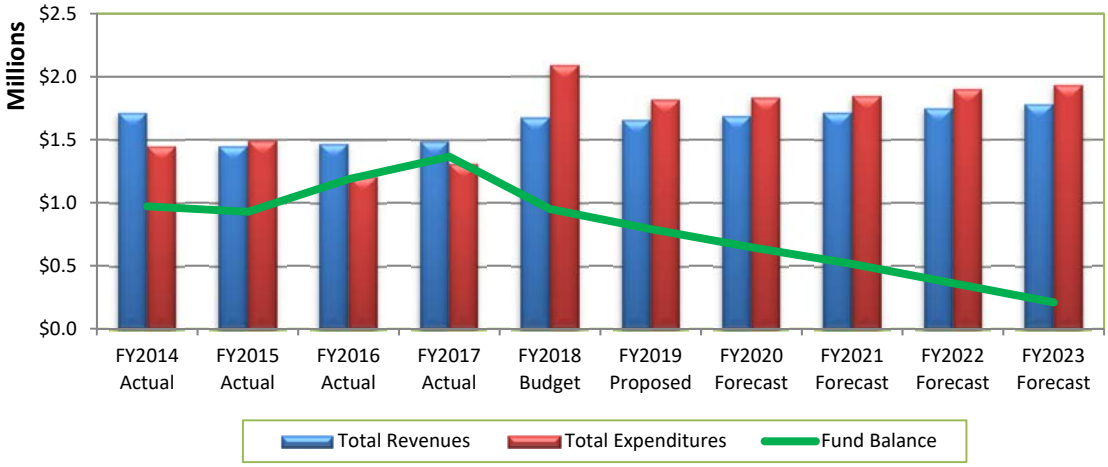
The City has also experienced the opening of several local based shops in recent years. Several retail shops, ranging from antiques to children's clothing, have opened. A small coffee shop opened in late 2016 in addition to a café style restaurant and a deli.

Residential development construction has also increased in the city. Subdivisions that have recently been approved or are under construction include: Broadmoore Commons (274 lots); Legacy Estates Phase III (35 lots); The Settlement phases III and IV (32 total lots); and The Ravines at Hazelwood phase III (40 lots). Additionally, in 2016 a property owner annexed land into the City for residential development. Once approved, the development will consists of approximately 250 lots for single-family residential development.

General Fund (101)

The city's general fund accounts for all financial resources, except those required to be accounted for in another fund. The general fund is available to the city for any purpose, provided it is expended or transferred according to the city charter and/or the general laws of the state of Ohio.

2014-2023 General Fund Revenues, Expenditures & Fund Balance



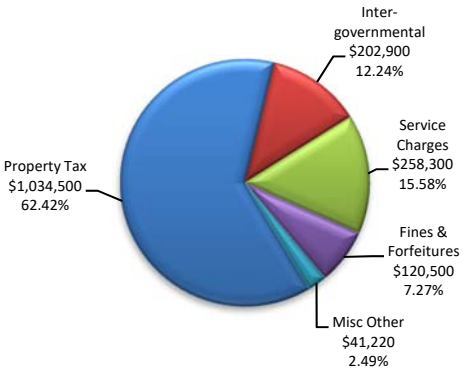
As illustrated in the above graphic, expenditures are generally outpacing revenues, with the exception of 2014 and 2016, which has resulted in a declining carryover balance. As property taxes are the primary source of revenues for this fund, control over spending will be very important until the city experiences significant growth in its assessed valuation. During the forecast period, spending is projected exceed revenues between $133-416 thousand in every year, resulting in a projected fund balance of $208.9 thousand as of December 31, 2023.

General Fund – Major Revenue Sources

The city's general fund revenue for operations comes from five major sources: (1) property taxes; (2) intergovernmental transfers; (3) charges for service includes licenses and permits); (4) fines and forfeitures; and (5) miscellaneous other revenues.

The chart at right indicates the relative composition of general fund revenues. The largest components are: property taxes (62.42%), service charges (15.58%), intergovernmental (12.24%), and fines and permits (7.27%).

2019 Revenue Budget
General Fund - by Category

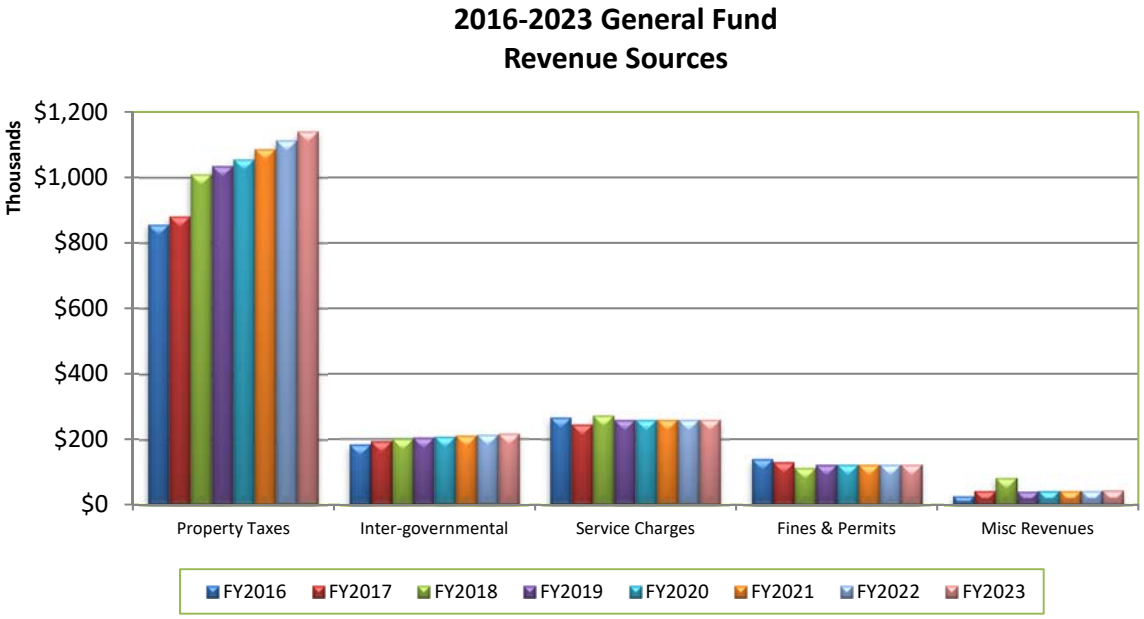


Taxes – Real Property Taxes

Real property taxes represent about 62% of the nearly $1.66 million in projected FY 2019 total general fund revenues. There are two primary components of real property taxes: (1) real estate tax; and (2) other property taxes.

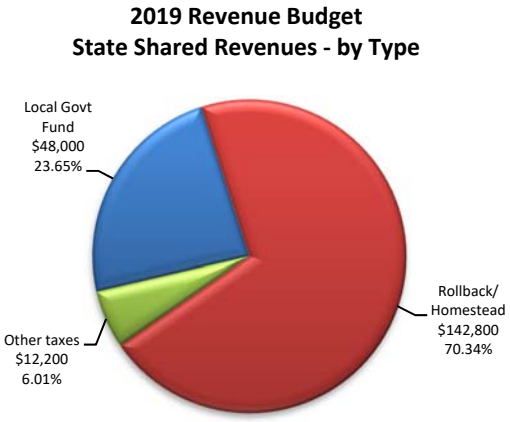
Real Estate Tax – Real estate taxes are calculated and collected by Licking County, but the total

amount of taxes owed is reduced by the state for any available rollback and/or homestead exemptions. The net amount is then remitted to the city on a semi-annual basis (typically, March & August). For FY 2019, real estate taxes are projected to be $1.03 million (including $2.5 thousand in special assessments), a $25.0 thousand (2.07%) increase over the FY 2018 budget. This increase is due to property tax valuation adjustments and prior-period construction coming on to the tax rolls.



Intergovernmental – State Shared Taxes & Permits

For FY 2019, state shared taxes and permits are projected to be $202.9 thousand and represent 12.24% of total general fund revenues. There are four primary components of state shared taxes and permits: (1) Local Government Fund (LGF); (2) estate tax; (3) homestead/rollback; and (4) other taxes.



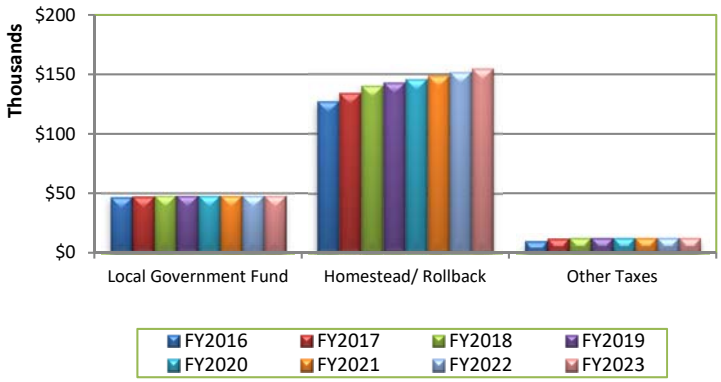
Local Government Fund – There are two sources of this revenue type: (1) State of Ohio; and (2) Licking County. The county receives these revenues and allocates them to the local municipalities based upon criteria established by the county. For FY 2019, this amount is projected to be $48.0 thousand, no change to FY 2018.

Rollback & Homestead Exemption – The reduction of the individual's total tax liability by the State of Ohio is paid to the city by the state. At present, the city is not aware of any significant initiatives on the agenda of the state legislature to reduce or eliminate this funding source, but it hasn't been specifically protected either. For FY 2019 this amount is $142.8 thousand and is up by $2.8 thousand (2.0%) from FY 2018.

Other State Shared Taxes & Permits – This component represents a group of taxes that individually are not material to the overall budget. They include: liquor permits and cigarette

taxes. For FY 2019, the city is projecting approximately $12.1 thousand in this category, which is equal to the FY 2018 budget.

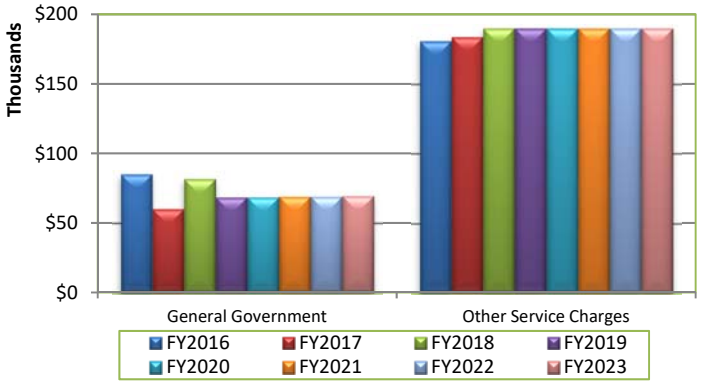
2016-2023 General Fund
State Shared Taxes & Permits



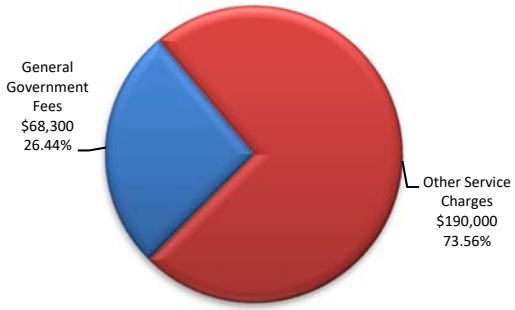
Charges for Service

This revenue category represents revenues generated by cable and communication franchise fees, building permit fees, contractor registration and licensing fees, Board of Zoning Appeals (BZA) and Planning Commission fees, and building inspection fees. The city is projecting to receive $258.3 thousand in service charge revenues, which represents 15.58% of total general fund revenues. There are two primary components of service charge revenues: (1) general government fees; and (2) other fees and charges.

2016-2023 General Fund
Service Charge Revenues



2019 Revenue Budget
Service Charge Revenues - by Type



General Government Fees – This category includes a number of different fees charges by the city, and includes the following: (1) building licenses and permits; (2) variance application fees; and (3) garage sale/sign permits. For FY 2019 the fees are projected to be $68.3 thousand, down $13.0 thousand (15.99%) from FY 2018 due to reduced revenue from building permits in 2019.

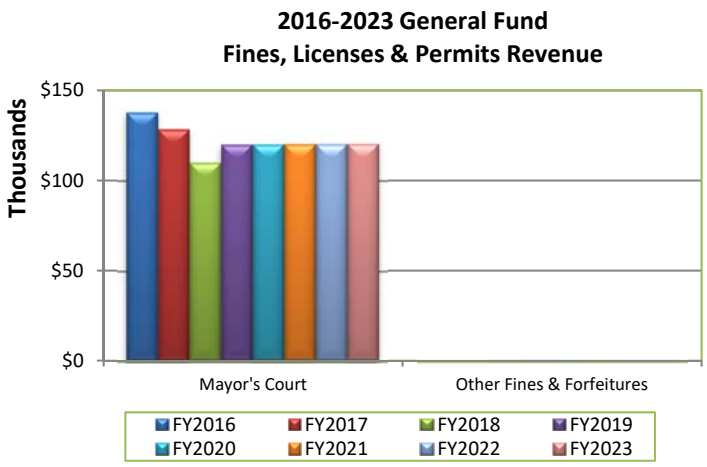
Other Service Charges – The city receives revenue from gross profits of cable and telecommunication providers operating in the city, and credit card convenience fees. For 2019, $190 thousand has been budgeted, equal to that forecast for FY 2018.

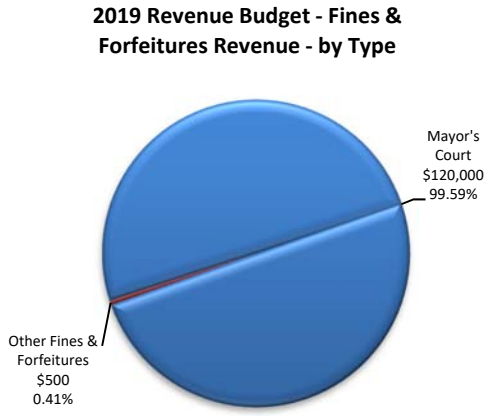
Fines & Forfeitures

This revenue category represents revenues generated by traffic fines and penalties paid to the city by defendants in Mayor's Court. For FY 2019, this category is projected to be $120.5 thousand and represents 7.27% of total general fund revenues. There are two primary components of fines and forfeitures: (1) Mayor's Court; and (2) other fines and forfeitures.

Mayor's Court – The city collection of fines and forfeitures by defendants in Mayor's Court are credited to this category. For FY 2019 the fees are projected to be $120.0 thousand, and are up by $10.0 thousand (9.09%) to FY 2018.

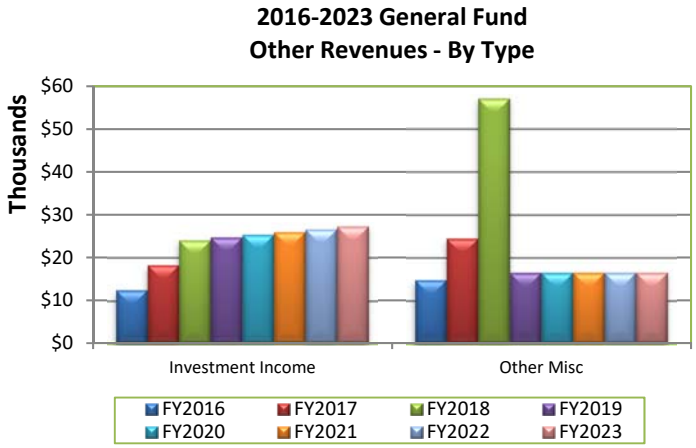
Other Fines & Forfeitures – The city receives fines and forfeitures collected from other agencies, such as the Licking County Municipal Court. These are typically infrequent in nature, and are generally not material to the total revenue. For FY 2019, the revenues are projected to be $500, and are unchanged from FY 2018 budget.

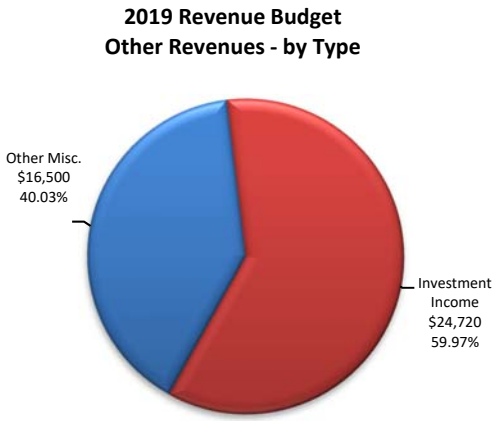




Other Sources

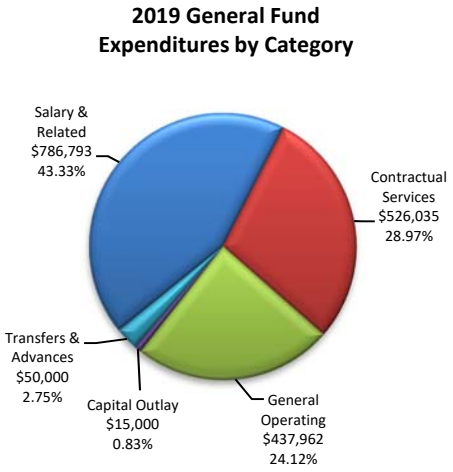
Other Sources is a 'catch-all' revenue category in which to collect and report revenues not reported elsewhere in this report. These revenues are generally unpredictable in nature and can vary widely from one year to the next. For FY 2019, this category is projected to be $41.2 thousand, and represents 2.49% of total general fund revenues. The total is down by $39.8 thousand (49.1%) from FY 2018. This revenue category represents revenues generated by investments, and refunds/reimbursements, etc.

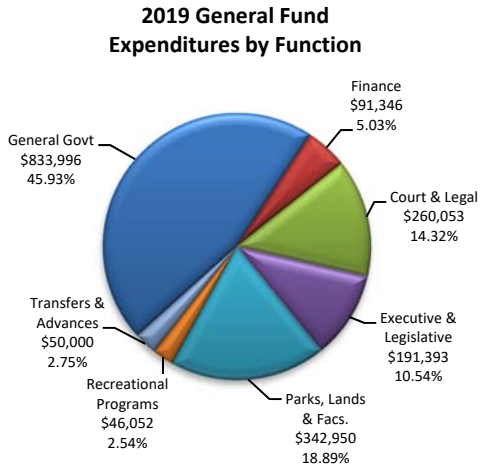




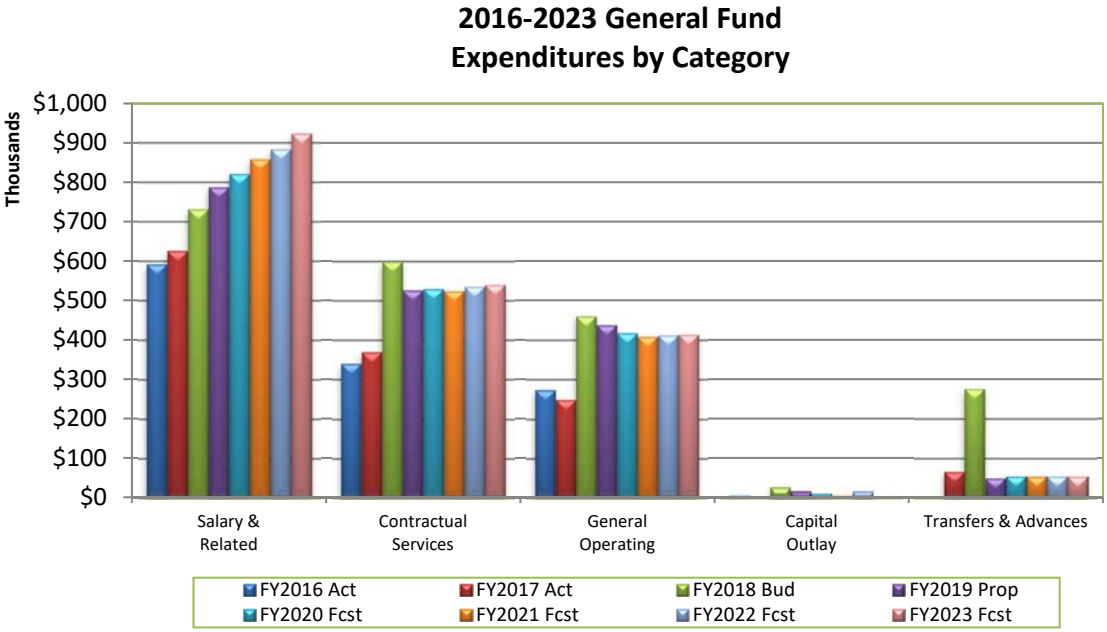
General Fund – Expenditure Overview

The city's general fund expenditure budget consists of five major categories, the largest categories being Salary & Related (44.05%), Contractual Services (30.8%) and General Operating (24.23%). The other two remaining categories account for approximately 1% of the total.





In order to manage spending, the budget is allocated among seven functional areas: (1) General Government; (2) Finance; (3) Court & Legal; (4) Executive & Legislative; (5) Parks, Lands & Municipal Facilities; (6) Recreational Programming; and (7) Transfers & Advances.



The chart above illustrates the growth trends for each category since 2016. Due to anticipated growth in wages and benefits, the salary and related category shows a consistent growth pattern over the 8-year time period. The general operating category presents a much lower rate of growth, albeit positive each year after 2021, and the remaining categories are generally negatively-sloped or flat over the same period. The year-end fund balance is projected to decline during 2019 by 16.68% and is primarily the result of increased salary and benefit-related expenses.

Mission Statement

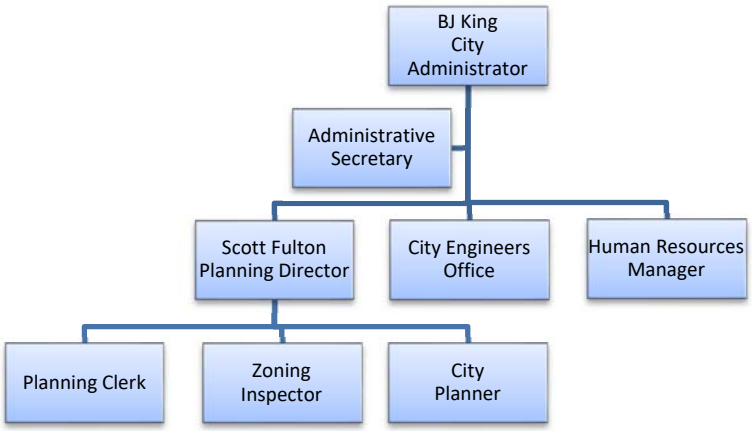
The office of the City Administrator provides day-to-day leadership and management of service delivery to the public. The City Administrator communicates regularly with the Mayor and City Council to keep them updated on the operations of the city. The City Administrator establishes a culture of responsiveness from city staff and builds confidence with the public in the delivery of services. The City Administrator establishes process for communication of important city information to the public. The City Administrator sets the standard for community service and instills this standard in all city staff.

Vision Statement

The City Administrator will establish a culture of commitment to excellence in the delivery of quality level of services to the residents and business community. The City Administrator will create a culture that permits staff to experience professional growth and take ownership of their duties. The City Administrator will engage department directors to continually identify improvements to service delivery and city programs. The City Administrator will be accessible to residents and business owners to assist in any way possible.

Departmental Overview

This functional grouping comprises a number of city-wide activities and expenses and includes the following: City Manager's office, Planning & Zoning, engineering, citywide information technology support, economic development activities (CIC, JEDD, etc.), general office supplies, newsletter printing/mailing, office equipment lease/maintenance and liability insurance. The Planning & Zoning department provides review and inspection of all proposed commercial and residential developments to ensure compliance with all applicable building codes and other city ordinances. The department currently consists of the City Administrator, Administrative Secretary, and Planning & Zoning staff.



Major Departmental Activities:

- Continue to strengthen staff relationships and morale.
- Serve as point of contact for residents, elected officials and businesses.
- Continuation of zoning code amendments and updates.
- Commence with update of City's Comprehensive Development Plan

- Commence review of City's utilities rate structure.
- Continued improvement on customer service delivery.
- Increase communication across all departments through the implementation of regularly scheduled directors meetings. Promote cross collaboration between departments.
- Continued improvement on information delivery options for city residents. Increased use of digital and print options for information distribution.

Proposed Goals & Objectives:

- Maintain city infrastructure, facilities and equipment in excellent condition and quality, and construct new, high quality infrastructure in accordance with Council and community priorities.
- Promote the economic vitality of the city through the creation and implementation of strategies, incentives and programs that encourage development and investment.
- Pursue continual improvements in efficiency, effectiveness and quality of operations and programs, and provide outstanding personalized service and value to residents and business.
- Implement quarterly business visits and meetings.
- Improve efficiency for all city departments.
- Create professional look in all city departments – reorganize work areas as necessary.

Overall, this department is budgeted at $834.0 thousand, and is up by approximately $4.7 thousand (0.56%) from FY 2018.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Salary & Related	$ 355,188	$ 433,142	$ 461,876	$ 28,734	6.63%
Contractual Services	135,300	261,570	238,020	(23,550)	-9.00%
General Operating	63,381	134,614	134,100	(514)	-0.38%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 553,869**	**$ 829,326**	**$ 833,996**	**$ 4,670**	**0.56%**

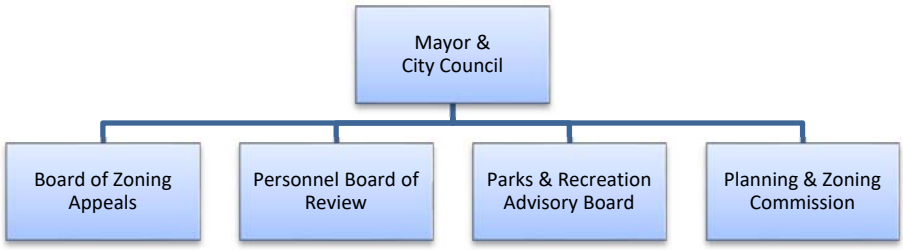
Salary & Related Salaries and wages are up by $8.3 thousand (2.95%) due to the 3.0% increase in pay scales and step increases. Taxes, insurance and pension expenses are up by $20.2 thousand (14.38%) due to the increased wages as well as the increase in FY 2019 in the health insurance.

Contractual Services This category is down by $23.6 thousand (9.0%) and is primarily due to reduced use of other contractual services, particularly engineering and planning.

General Operating This category is budgeted at $134.1 thousand and is roughly the same as in FY 2018.

Departmental Overview

The Mayor is the Chief Executive for the City of Pataskala, and is an independently elected position. City Council is the governing body for the City of Pataskala, and is comprised of seven (7) elected officials and an appointed Clerk of Council. In addition, the city's boards and commissions are also included in this budgetary function. The organizations include the Board of Zoning Appeals (BZA), the Personnel Board of Review (PBR), the Parks & Recreation Advisory Board (PNR) and the Planning & Zoning Commission. This budgetary department provides funding for the executive and legislative functions, as well as for the various boards and commissions operated by the City of Pataskala.



Major Departmental Activities:

- *Mayor*: Serves as the Chief Executive for the City of Pataskala, and is responsible for the management and direction of the City Administrator and Police Chief.
- *Council*: Serves as the official legislative body for the City of Pataskala, and is responsible for proposing and enacting legislation. In addition, the members serve as representatives on various boards and commissions to support the city's operation.
- *BZA*: Provide a forum to citizens and businesses for recourse to challenge the denial of application for change in zoning or variances to existing zoning.
- *PBR*: Provide support to the city administration in reviewing resumes and applications for potential employment and the creation/maintenance of certified eligibility lists. Provide a forum for recourse to employees to challenge discipline and/or termination of employment.
- *Planning Commission*: Provide oversight/review of development plans presented for approval.

Overall, this department is budgeted at $191.4 thousand and is down by $7.1 thousand (3.57%) when compared to FY 2018.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Salary & Related	$ 134,860	$ 142,193	$ 147,893	$ 5,700	4.01%
Contractual Services	2,988	6,000	7,500	1,500	25.00%
General Operating	9,742	50,290	36,000	(14,290)	-28.42%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 147,590**	**$ 198,483**	**$ 191,393**	**$ (7,090)**	**-3.57%**

Salary & Related Salaries and wages are up by $5.5 thousand (4.99%) due to a 3.0% pay scale increase for the clerk. No increase in compensation for Council members has been included in the 2019 budget. Taxes, insurance and pension is up $0.6 thousand (1.99%) due to the same reasons.

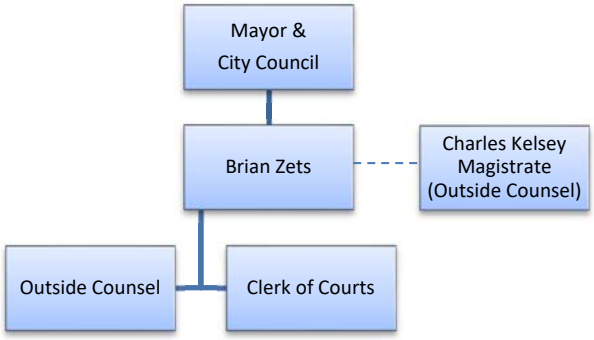
Contractual Services This category is up by $1.5 thousand (25.0%) and is due to increased anticipated spending in FY 2019 on other miscellaneous contractual services.

General Operating This category is down by $14.3 thousand (28.42%) and is due to reduced anticipated spending in FY 2019 on equipment, other miscellaneous operating expenses and legal settlements.

200 - Court & Legal

Departmental Overview

The City Attorney serves as the Chief Legal Officer for the city, and as legal counsel for all its officers and departments in all matters relating to their official duties. In this capacity, the legal department provides guidance to the City Administrator, the Mayor, City Council, the city's department heads and all city boards and commissions in all matters related to official city business. The City of Pataskala Mayor's Court provides expeditious and impartial resolution of misdemeanor cases with a commitment to fairness and treating all court users in an unbiased and non-judgmental manner. The Court provides educational resources to the public through its staff and printed materials to further their understanding of the court process, demonstrating patience and consideration for all individuals. The City Attorney also prosecutes all cases filed in Mayor's Court and supervises the prosecution of all traffic and criminal cases filed in the Licking County Municipal Court.



Major Departmental Activities:

- Serve as the Chief Legal Officer for the city.
- Represent the city in litigation and labor negotiations.
- Legislation and Charter review process.
- Responsible for overseeing and managing the city's Mayor's Court process.
- Collect fines from defendants and remit to the city, Licking County and the State of Ohio.

- Compile and report court statistics to the State of Ohio Supreme Court.

Overall, this department is budgeted at $260.1 thousand and is down by approximately $27.6 thousand, or 9.60%, when compared to the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Salary & Related	$ 73,467	$ 77,393	$ 88,103	$ 10,710	13.84%
Contractual Services	146,728	198,065	160,750	(37,315)	-18.84%
General Operating	7,244	12,208	11,200	(1,008)	-8.26%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 227,439**	**$ 287,666**	**$ 260,053**	**$ (27,613)**	**-9.60%**

Salary & Related Salaries and wages are up by $8.7 thousand (16.51%) due to a 3% wage scale increase and any eligible steps in 2018, and the inclusion of Police overtime in support of the court. Taxes, insurance and pension expenses are projected to be up by $0.4 thousand (1.87%) due to the increase in health insurance premiums, offset by the one-time runout claim funding in 2018.

Contractual Services This category is budgeted at $160.8 thousand and is down by $37.3 thousand (18.84%) from 2018 due to the transfer of municipal court prosecutorial services from Isaac Wiles to the City of Newark, partially offset by increased costs for Mayor's Court Magistrate.

General Operating This category is down by $1.0 thousand (8.26%) due to reduced purchasing of general supplies and forms printing.

500 - Finance

Mission Statement

The Pataskala Finance Department manages the city's public funds in accordance with local, state and federal laws, as well as generally accepted accounting principles (GAAP). It provides fiscal control and oversight of the city's assets, payroll, accounts payable, accounts receivable, procurement and budgetary compliance services to city departments and employees. The mission of the Finance Department is to:

- Protect and preserve the assets of the city for current and future residents and stakeholders;
- Provide support for future financial planning and funding strategies;
- Provide outstanding customer support and service to residents, business and other stakeholders in their financial dealings with the city;
- Ensure compliance by city employees and departments with all federal, state and local laws and ordinances; and
- Provide for accurate and timely payment of compensation and benefits to all city employees.

Vision Statement

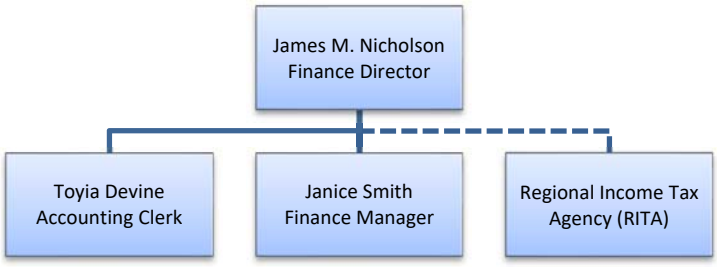
The vision of the Pataskala Finance department is to:

The vision of the Pataskala Finance department is to:

- Identify and implement improved cash management and fraud prevention strategies and technology;
- Improve internal control processes through better segregation of duties;
- Centralize the purchasing/procurement function for all city departments, ensuring the timely delivery of goods and services and the lowest competitive cost;
- Improve the quality of employee benefits, while managing the financial impact to the city;
- Expand usage of online payment technologies; and
- Encourage the development of strategic planning by other city departments and City Council.

Departmental Overview

The Finance department is responsible for all accounting and financial management functions, including financial statement preparation, cost accounting, budgeting, audit reporting and managing the city's investment portfolio in compliance with the Ohio Revised Code and the city's Charter and Codified Ordinances. The department is the centralized provider of financial services for the city, handling payroll, accounts payable and receivable. The appropriations and expenditures in this department represent a 10% allocation of the Finance department expenses to the General fund. The city contracts with the Regional Income Tax Agency (RITA) to provide income tax collection and reporting services. The department consists of three (3) full-time and no part-time employees. The addition of a full-time Accounting Clerk was approved by Council in 2018, although the position is currently unfilled.



Major Departmental Activities:

- Process the payroll function for all city employees.
- Mange the accounts payable and purchase order functions.
- Manage the revenue projection and annual appropriation budget processes.
- Responsible for ensuring budgetary compliance at the fund, function and object level.
- Coordination of all health insurance programs and annual enrollment process.
- Manage the municipal income tax collection and reporting process.

Proposed Goals & Objectives:

- Prepare and submit the city's 10th *Comprehensive Annual Financial Report* (CAFR) and submit to the GFOA's award program no later than May 31, 2019.
- Prepare and distribute the city's 3rd *Popular Annual Financial Report* (PAFR), and submit to the GFOA's award program no later than February 28, 2018.

- Maintain the current unqualified audit opinion for the city's finances, earning the Ohio Auditor of State's *Award with Distinction* for a 10th consecutive time.
- Identify opportunities for cost savings and/or efficiencies in the purchasing and procurement processes.
- Manage any debt issuance processes, including participation in ratings agency evaluations of the city's overall credit quality.
- Continue to see opportunities to enhance the financial reporting for city departments and outside users, including electronic distribution of reports.
- Enhance the departmental knowledge base and skill level through participation in GFOA and OAPT workshops and seminars.

Overall, this department is budgeted at $91.3 thousand, and is up by approximately $2.3 thousand, or 2.57%, when compared to the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Salary & Related	$ 30,170	$ 38,716	$ 42,869	$ 4,153	10.73%
Contractual Services	26,661	34,751	31,765	(2,986)	-8.59%
General Operating	3,913	15,593	16,712	1,119	7.18%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 60,744**	**$ 89,060**	**$ 91,346**	**$ 2,286**	**2.57%**

Salary & Related Salaries and wages are up by $2.6 thousand (12.98%) due to an anticipated wage level increase and any eligible step increases. Taxes and insurance expenses are up by $2.0 thousand (35.4%) due to the change in insurance premiums and increased wage base (new employee), partially offset by the one-time funding of 2017 runout claims in 2018. Pension expenses are up by $0.5 thousand (15.4%) due to new employee and increased full-time wages.

Contractual Services This category is down by $3.0 thousand (8.59%) and is primarily due to decreased county auditor fees and reduced miscellaneous contractual services.

General Operating Proposed spending in this category is down by $1.1 thousand (7.18%) due to reduced supplies, equipment and miscellaneous operating expenses in FY 2019.

Capital Outlay No spending in this category has been budgeted for 2019, and that is unchanged from FY 2018.

600 - Parks, Lands & Municipal Facilities & 650 – Recreational Programming

Mission Statement

Our mission is to develop the parks in Pataskala for the enjoyment of our citizens. As a vibrant community, it is very important to advance the state of our parks to meet the outdoor needs of our community. We will continually strive to meet those needs.

Vision Statement

Our recreation mission is to develop our sports programs to include the following:

- Provide a fun, quality sports experience for all youth who desire to participate;
- Develop all of our players to the best of their ability;
- Promote excellence in sportsmanship and conduct in all players, coaches, referees and parents; and
- Offer education and training in all facets of the game for players, coaches, referees and parents.

Departmental Overview

This functional grouping provides a source of funding for the maintenance and improvements to city-owned facilities and lands. The function includes a 50% allocation of wage-related expenses for the Parks & Recreation Manager and seasonal maintenance support, with the remainder being charged to the Recreation (206) fund.

Proposed Goals & Objectives:

- Maintain and improve the current level of the recreation programs and facilities as the transition from the volunteer based system to the City administered control as it is continuously evolving.
- Pursue new and exciting recreation programs to involve more residents (adults and children) in various activities using Park Facilities.
- Continue to maintain and improve Park Facilities for the continued enjoyment of the current residents as well as future potential residents.
- Promote the use of the Parks Facilities which includes community events and co-sponsored events with local clubs, businesses and other local groups to encourage more involvement with the Parks.
- Maximizing efficiencies by using available maintenance services from within the City of Pataskala's Service Dept. previously provided by contractual services, eliminating additional costs.
- Continue to pursue volunteer opportunities with all civic groups, businesses, as well as individual residents to improve the overall condition of the Parks.

Overall, this combined department (600 and 650) is budgeted at $389.0 thousand and is down by $20.6 thousand (5.04%) when compared to the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Salary & Related	$ 31,905	$ 39,562	$ 46,052	$ 6,490	16.40%
Contractual Services	57,439	98,531	88,000	(10,531)	-10.69%
General Operating	163,542	247,048	239,950	(7,098)	-2.87%
Capital Outlay	-	24,488	15,000	(9,488)	-38.75%
Total	**$ 252,886**	**$ 409,629**	**$ 389,002**	**$ (20,627)**	**-5.04%**

Salary & Related This category is up by $6.5 thousand (16.4%) which is due to wage scale increase/pay matrix step and increased insurance expenses.

Contractual Services This category is down by $10.5 thousand (5.08%) and is primarily due to reduced spending on parks-related engineering and maintenance and related projects in 2019.

General Operating This category is down by $7.1 thousand (2.87%) due to reduced spending on park-related supplies.

Capital Outlay Spending in this category is budgeted to be $15 thousand and is down by $9.5 thousand (38.75%) from FY 2018. The increase is due to reduced 2019 project spending in the parks compared to 2018.

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a permanent movement of money between funds to provide resources for the receiving fund to operate.

Overall, this department is budgeted at $50,000, and is down by $225.0 thousand (81.82%) when compared to the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Transfers & Advances	$ 66,500	$ 275,000	$ 50,000	$ (225,000)	-81.82%
Total	**$ 66,500**	**$ 275,000**	**$ 50,000**	**$ (225,000)**	**-81.82%**

Transfers & Advances Any proposed spending in this category is to provide funding for a number of grant and loan funds in order to provide any local match on capital projects, as well as providing additional funding for debt service requirements. Below is the listing of transfers and advances from the General fund and the receiving funds:

Transfers:	**$50,000**
Recreation Fund (206)	$50,000
Advances:	**$0**
No advances planned	

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
101 - GENERAL FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		**$ 970,363**	**$ 927,181**	**$ 1,186,181**	**$ 1,365,103**	**$ 949,338**	**$ 790,968**	**$ 646,366**	**$ 513,312**	**$ 360,892**
REVENUE										
Taxes	Property Taxes	$ 832,535	$ 853,298	$ 880,675	$ 1,007,000	$ 1,032,000	$ 1,057,625	$ 1,083,891	$ 1,110,813	$ 1,138,408
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ 832,535**	**$ 853,298**	**$ 880,675**	**$ 1,007,000**	**$ 1,032,000**	**$ 1,057,625**	**$ 1,083,891**	**$ 1,110,813**	**$ 1,138,408**
Intergovernmental	State Shared Taxes & Permits	$ 183,541	$ 182,854	$ 192,467	$ 200,100	$ 202,900	$ 205,756	$ 208,669	$ 211,640	$ 214,671
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	5,591	2,440	-	2,500	2,500	2,500	2,500	2,500	2,500
	Total Intergovernmental	**$ 189,132**	**$ 185,294**	**$ 192,467**	**$ 202,600**	**$ 205,400**	**$ 208,256**	**$ 211,169**	**$ 214,140**	**$ 217,171**
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	74,877	84,764	59,986	81,300	68,300	68,300	68,800	68,800	69,300
	Other Fees & Charges	174,435	180,862	183,824	190,000	190,000	190,000	190,000	190,000	190,000
	Total Charges for Service	**$ 249,312**	**$ 265,625**	**$ 243,809**	**$ 271,300**	**$ 258,300**	**$ 258,300**	**$ 258,800**	**$ 258,800**	**$ 259,300**
Fines & Forfeitures	Mayor's Court	$ 150,433	$ 137,689	$ 128,340	$ 110,000	$ 120,000	$ 120,100	$ 120,202	$ 120,306	$ 120,412
	Other Fines & Forfeitures	2,500	-	-	500	500	500	500	500	500
	Total Fines & Forfeitures	**$ 152,933**	**$ 137,689**	**$ 128,340**	**$ 110,500**	**$ 120,500**	**$ 120,600**	**$ 120,702**	**$ 120,806**	**$ 120,912**
Other Sources	Investment Income	$ 7,187	$ 12,506	$ 18,223	$ 24,000	$ 24,720	$ 25,338	$ 25,971	$ 26,620	$ 27,286
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	16,352	14,818	24,435	57,000	16,500	16,500	16,500	16,500	16,500
	Total Other Sources	**$ 23,539**	**$ 27,324**	**$ 42,657**	**$ 81,000**	**$ 41,220**	**$ 41,838**	**$ 42,471**	**$ 43,120**	**$ 43,786**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ 1,000	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ 1,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 1,447,451**	**$ 1,469,231**	**$ 1,487,949**	**$ 1,673,400**	**$ 1,657,420**	**$ 1,686,619**	**$ 1,717,033**	**$ 1,747,679**	**$ 1,779,577**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ 396,259	$ 412,005	$ 459,241	$ 486,272	$ 516,151	$ 536,377	$ 558,798	$ 578,440	$ 598,421
	Benefits	165,708	179,696	166,349	244,734	270,642	283,669	299,171	304,782	324,299
	Total Salary & Related	**$ 561,967**	**$ 591,700**	**$ 625,590**	**$ 731,006**	**$ 786,793**	**$ 820,046**	**$ 857,969**	**$ 883,222**	**$ 922,720**
Contractual Services		$ 409,751	$ 339,674	$ 369,115	$ 598,917	$ 526,035	$ 529,213	$ 524,016	$ 535,175	$ 540,339
General Operating		285,163	272,382	247,822	459,754	437,962	416,962	408,102	411,702	413,510
Capital Outlay		33,751	6,475	-	24,488	15,000	10,000	5,000	15,000	-
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		200,000	-	66,500	275,000	50,000	55,000	55,000	55,000	55,000
	Grand Total Expenditures	**$ 1,490,633**	**$ 1,210,231**	**$ 1,309,027**	**$ 2,089,165**	**$ 1,815,790**	**$ 1,831,221**	**$ 1,850,087**	**$ 1,900,099**	**$ 1,931,569**
Ending Fund Balance		**$ 927,181**	**$ 1,186,181**	**$ 1,365,103**	**$ 949,338**	**$ 790,968**	**$ 646,366**	**$ 513,312**	**$ 360,892**	**$ 208,900**
Fund Balance as % of Expenditures		62.20%	98.01%	104.28%	45.44%	43.56%	35.30%	27.75%	18.99%	10.82%

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 101 GENERAL FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 516,151	$ 486,272	$ 29,879	6.14%	$ 311,467	$ 459,241	$ 56,910	12.39%
TAXES & INSURANCE	170,873	148,956	21,917	14.71%	88,843	90,348	80,525	89.13%
PENSION	71,379	68,029	3,350	4.92%	42,774	61,884	9,495	15.34%
EMPLOYEE BENEFITS	28,390	27,749	641	2.31%	8,291	14,117	14,273	101.11%
TOTAL SALARY & RELATED	**$ 786,793**	**$ 731,006**	**$ 55,787**	**7.63%**	**$ 451,375**	**$ 625,590**	**$ 161,203**	**25.77%**
GOVERNMENTAL SERVICES	$ 76,750	$ 79,500	$ (2,750)	-3.46%	$ 71,300	$ 63,638	$ 13,113	20.60%
FINANCIAL & LEGAL	200,465	214,766	(14,301)	-6.66%	121,717	170,280	30,185	17.73%
ENGINEERING & PLANNING	76,500	102,737	(26,237)	-25.54%	28,112	38,059	38,441	101.00%
MAINTENANCE & INSURANCE	85,500	81,381	4,119	5.06%	46,710	60,673	24,827	40.92%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	86,820	120,533	(33,713)	-27.97%	47,608	36,466	50,354	138.09%
TOTAL CONTRACTUAL SERVICES	**$ 526,035**	**$ 598,917**	**$ (72,882)**	**-12.17%**	**$ 315,448**	**$ 369,115**	**$ 156,920**	**42.51%**
SUPPLIES & MATERIALS	$ 108,400	$ 119,414	$ (11,014)	-9.22%	$ 53,602	$ 60,480	$ 47,920	79.23%
TRANSPORTATION	10,100	10,023	77	0.77%	3,625	2,873	7,227	251.50%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	65,592	60,229	5,363	8.90%	22,470	21,964	43,628	198.63%
UTILITIES	129,250	136,964	(7,714)	-5.63%	67,201	99,712	29,538	29.62%
TAX-RELATED	19,000	19,000	-	0.00%	15,058	10,893	8,107	74.42%
MISCELLANEOUS OPERATING	105,620	114,125	(8,505)	-7.45%	55,617	51,899	53,721	103.51%
TOTAL GENERAL OPERATING	**$ 437,962**	**$ 459,754**	**$ (21,792)**	**-4.74%**	**$ 217,573**	**$ 247,822**	**$ 190,140**	**76.72%**
EQUIPMENT	$ 15,000	$ 3,700	$ 11,300	305.41%	$ 1,374	$ -	$ 15,000	100.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	20,788	(20,788)	-100.00%	10,788	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ 15,000**	**$ 24,488**	**$ (9,488)**	**-38.75%**	**$ 12,162**	**$ -**	**$ 15,000**	**100.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 1,765,790**	**$ 1,814,165**	**$ (48,375)**	**-2.67%**	**$ 996,558**	**$ 1,242,527**	**$ 523,263**	**42.11%**
TOTAL TRANSFERS & ADVANCES	**$ 50,000**	**$ 275,000**	**$ (225,000)**	**-81.82%**	**$ 275,000**	**$ 66,500**	**$ (16,500)**	**-24.81%**
GRAND TOTAL EXPENSE	**$ 1,815,790**	**$ 2,089,165**	**$ (273,375)**	**-13.09%**	**$ 1,271,558**	**$ 1,309,027**	**$ 506,763**	**38.71%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 101 GENERAL FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 486,272	$ 516,151	$ 536,377	$ 558,798	$ 578,440	$ 598,421
TAXES & INSURANCE	148,956	170,873	180,250	192,553	202,511	213,028
PENSION	68,029	71,379	74,279	77,478	80,291	83,156
EMPLOYEE BENEFITS	27,749	28,390	29,140	29,140	21,980	28,115
TOTAL SALARY & RELATED	**$ 731,006**	**$ 786,793**	**$ 820,046**	**$ 857,969**	**$ 883,222**	**$ 922,720**
GOVERNMENTAL SERVICES	$ 79,500	$ 76,750	$ 79,750	$ 82,750	$ 85,750	$ 88,750
FINANCIAL & LEGAL	214,766	200,465	201,163	202,066	207,775	208,489
ENGINEERING & PLANNING	102,737	76,500	76,500	69,000	69,000	69,000
MAINTENANCE & INSURANCE	81,381	85,500	84,750	86,000	88,250	89,500
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	120,533	86,820	87,050	84,200	84,400	84,600
TOTAL CONTRACTUAL SERVICES	**$ 598,917**	**$ 526,035**	**$ 529,213**	**$ 524,016**	**$ 535,175**	**$ 540,339**
SUPPLIES & MATERIALS	$ 119,414	$ 108,400	$ 86,400	$ 75,440	$ 75,440	$ 75,480
TRANSPORTATION	10,023	10,100	10,100	11,100	12,100	12,100
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	60,229	65,592	65,342	64,592	65,592	66,010
UTILITIES	136,964	129,250	130,350	131,600	133,100	134,350
TAX-RELATED	19,000	19,000	19,100	19,200	19,300	19,400
MISCELLANEOUS OPERATING	114,125	105,620	105,670	106,170	106,170	106,170
TOTAL GENERAL OPERATING	**$ 459,754**	**$ 437,962**	**$ 416,962**	**$ 408,102**	**$ 411,702**	**$ 413,510**
EQUIPMENT	$ 3,700	$ 15,000	$ 10,000	$ 5,000	$ 15,000	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	20,788	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ 24,488**	**$ 15,000**	**$ 10,000**	**$ 5,000**	**$ 15,000**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 1,814,165**	**$ 1,765,790**	**$ 1,776,221**	**$ 1,795,087**	**$ 1,845,099**	**$ 1,876,569**
TOTAL TRANSFERS & ADVANCES	**$ 275,000**	**$ 50,000**	**$ 55,000**	**$ 55,000**	**$ 55,000**	**$ 55,000**
GRAND TOTAL EXPENSE	**$ 2,089,165**	**$ 1,815,790**	**$ 1,831,221**	**$ 1,850,087**	**$ 1,900,099**	**$ 1,931,569**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 101 GENERAL FUND

FUNCTION: 100 GENERAL GOVERNMENT

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 289,033	$ 280,738	$ 8,295	2.95%	$ 165,262	$ 259,269	$ 29,764	11.48%
TAXES & INSURANCE	118,558	99,807	18,751	18.79%	57,906	53,944	64,614	119.78%
PENSION	41,785	40,382	1,403	3.47%	23,512	35,720	6,065	16.98%
EMPLOYEE BENEFITS	12,500	12,215	285	2.34%	3,456	6,255	6,245	99.84%
TOTAL SALARY & RELATED	**$ 461,876**	**$ 433,142**	**$ 28,734**	**6.63%**	**$ 250,136**	**$ 355,188**	**$ 106,688**	**30.04%**
GOVERNMENTAL SERVICES	$ 76,000	$ 78,750	$ (2,750)	-3.49%	$ 70,700	$ 63,038	$ 12,963	20.56%
FINANCIAL & LEGAL	25,000	-	25,000	100.00%	-	-	25,000	100.00%
ENGINEERING & PLANNING	69,000	80,337	(11,337)	-14.11%	16,687	34,759	34,241	98.51%
MAINTENANCE & INSURANCE	10,000	9,000	1,000	11.11%	6,080	6,859	3,141	45.80%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	58,020	93,483	(35,463)	-37.94%	41,991	30,644	27,376	89.33%
TOTAL CONTRACTUAL SERVICES	**$ 238,020**	**$ 261,570**	**$ (23,550)**	**-9.00%**	**$ 135,458**	**$ 135,300**	**$ 102,720**	**75.92%**
SUPPLIES & MATERIALS	$ 24,700	$ 28,700	$ (4,000)	-13.94%	$ 10,642	$ 14,053	$ 10,647	75.76%
TRANSPORTATION	4,100	3,407	693	20.33%	1,292	989	3,111	314.59%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	36,500	31,089	5,411	17.41%	8,181	11,586	24,914	215.03%
UTILITIES	3,500	4,038	(538)	-13.32%	971	1,237	2,263	182.94%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	65,300	67,380	(2,080)	-3.09%	36,016	35,516	29,784	83.86%
TOTAL GENERAL OPERATING	**$ 134,100**	**$ 134,614**	**$ (514)**	**-0.38%**	**$ 57,101**	**$ 63,381**	**$ 70,719**	**111.58%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 833,996**	**$ 829,325**	**$ 4,671**	**0.56%**	**$ 442,696**	**$ 553,868**	**$ 280,128**	**50.58%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 833,996**	**$ 829,325**	**$ 4,671**	**0.56%**	**$ 442,696**	**$ 553,868**	**$ 280,128**	**50.58%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 101 GENERAL FUND

FUNCTION: 100 GENERAL GOVERNMENT

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 280,738	$ 289,033	$ 303,110	$ 318,329	$ 331,951	$ 344,209
TAXES & INSURANCE	99,807	118,558	125,075	133,272	139,941	146,860
PENSION	40,382	41,785	43,803	45,975	47,926	49,687
EMPLOYEE BENEFITS	12,215	12,500	12,500	12,500	12,500	12,500
TOTAL SALARY & RELATED	**$ 433,142**	**$ 461,876**	**$ 484,488**	**$ 510,076**	**$ 532,318**	**$ 553,256**
GOVERNMENTAL SERVICES	$ 78,750	$ 76,000	$ 79,000	$ 82,000	$ 85,000	$ 88,000
FINANCIAL & LEGAL	-	25,000	25,000	25,000	30,000	30,000
ENGINEERING & PLANNING	80,337	69,000	69,000	69,000	69,000	69,000
MAINTENANCE & INSURANCE	9,000	10,000	11,000	12,000	13,000	14,000
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	93,483	58,020	58,150	58,300	58,500	58,700
TOTAL CONTRACTUAL SERVICES	**$ 261,570**	**$ 238,020**	**$ 242,150**	**$ 246,300**	**$ 255,500**	**$ 259,700**
SUPPLIES & MATERIALS	$ 28,700	$ 24,700	$ 24,700	$ 24,700	$ 24,700	$ 24,700
TRANSPORTATION	3,407	4,100	4,100	4,100	4,100	4,100
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	31,089	36,500	36,500	36,500	36,500	36,500
UTILITIES	4,038	3,500	3,600	3,600	3,600	3,600
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	67,380	65,300	65,350	65,850	65,850	65,850
TOTAL GENERAL OPERATING	**$ 134,614**	**$ 134,100**	**$ 134,250**	**$ 134,750**	**$ 134,750**	**$ 134,750**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 829,325**	**$ 833,996**	**$ 860,888**	**$ 891,126**	**$ 922,568**	**$ 947,706**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 829,325**	**$ 833,996**	**$ 860,888**	**$ 891,126**	**$ 922,568**	**$ 947,706**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 101 GENERAL FUND

FUNCTION: 150 EXECUTIVE & LEGISLATIVE

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 116,116	$ 110,595	$ 5,521	4.99%	$ 75,364	$ 108,288	$ 7,828	7.23%
TAXES & INSURANCE	16,221	16,065	156	0.97%	9,293	13,477	2,744	20.36%
PENSION	13,456	13,033	423	3.25%	9,156	13,076	380	2.91%
EMPLOYEE BENEFITS	2,100	2,500	(400)	-16.00%	95	20	2,080	10400.00%
TOTAL SALARY & RELATED	**$ 147,893**	**$ 142,193**	**$ 5,700**	**4.01%**	**$ 93,908**	**$ 134,860**	**$ 13,033**	**9.66%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	7,500	6,000	1,500	25.00%	2,581	2,988	4,512	151.04%
TOTAL CONTRACTUAL SERVICES	**$ 7,500**	**$ 6,000**	**$ 1,500**	**25.00%**	**$ 2,581**	**$ 2,988**	**$ 4,512**	**151.04%**
SUPPLIES & MATERIALS	$ 7,500	$ 8,758	$ (1,258)	-14.37%	$ 1,359	$ 1,926	$ 5,574	289.50%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	6,300	8,390	(2,090)	-24.91%	2,550	3,876	2,424	62.56%
UTILITIES	2,200	1,819	381	20.92%	801	1,631	569	34.92%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	20,000	31,323	(11,323)	-36.15%	14,337	2,311	17,689	765.59%
TOTAL GENERAL OPERATING	**$ 36,000**	**$ 50,290**	**$ (14,290)**	**-28.42%**	**$ 19,046**	**$ 9,742**	**$ 26,258**	**269.52%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 191,393**	**$ 198,483**	**$ (7,090)**	**-3.57%**	**$ 115,535**	**$ 147,590**	**$ 43,803**	**29.68%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 191,393**	**$ 198,483**	**$ (7,090)**	**-3.57%**	**$ 115,535**	**$ 147,590**	**$ 43,803**	**29.68%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	101	GENERAL FUND	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
FUNCTION:	150	EXECUTIVE & LEGISLATIVE						
SALARIES & WAGES			$ 110,595	$ 116,116	$ 117,634	$ 119,198	$ 120,809	$ 122,468
TAXES & INSURANCE			16,065	16,221	16,924	18,004	18,822	19,696
PENSION			13,033	13,456	13,669	13,888	14,113	14,346
EMPLOYEE BENEFITS			2,500	2,100	2,100	2,100	2,100	2,100
TOTAL SALARY & RELATED			**$ 142,193**	**$ 147,893**	**$ 150,327**	**$ 153,190**	**$ 155,844**	**$ 158,610**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			-	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			6,000	7,500	7,500	7,500	7,500	7,500
TOTAL CONTRACTUAL SERVICES			**$ 6,000**	**$ 7,500**	**$ 7,500**	**$ 7,500**	**$ 7,500**	**$ 7,500**
SUPPLIES & MATERIALS			$ 8,758	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			8,390	6,300	6,300	6,300	6,300	6,700
UTILITIES			1,819	2,200	2,200	2,200	2,200	2,200
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			31,323	20,000	20,000	20,000	20,000	20,000
TOTAL GENERAL OPERATING			**$ 50,290**	**$ 36,000**	**$ 36,000**	**$ 36,000**	**$ 36,000**	**$ 36,400**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ 198,483**	**$ 191,393**	**$ 193,827**	**$ 196,690**	**$ 199,344**	**$ 202,510**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ 198,483**	**$ 191,393**	**$ 193,827**	**$ 196,690**	**$ 199,344**	**$ 202,510**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 101 GENERAL FUND

FUNCTION: 200 COURT & LEGAL

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 61,347	$ 52,655	$ 8,692	16.51%	$ 38,882	$ 54,254	$ 7,093	13.07%
TAXES & INSURANCE	13,340	13,298	42	0.32%	8,130	10,444	2,896	27.73%
PENSION	8,641	8,280	361	4.36%	5,476	7,474	1,167	15.61%
EMPLOYEE BENEFITS	4,775	3,160	1,615	51.11%	1,677	1,295	3,480	268.66%
TOTAL SALARY & RELATED	**$ 88,103**	**$ 77,393**	**$ 10,710**	**13.84%**	**$ 54,164**	**$ 73,467**	**$ 14,636**	**19.92%**
GOVERNMENTAL SERVICES	$ 750	$ 750	$ -	0.00%	$ 600	$ 600	$ 150	25.00%
FINANCIAL & LEGAL	146,000	184,115	(38,115)	-20.70%	97,322	144,368	1,632	1.13%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	14,000	13,200	800	6.06%	153	1,760	12,240	695.58%
TOTAL CONTRACTUAL SERVICES	**$ 160,750**	**$ 198,065**	**$ (37,315)**	**-18.84%**	**$ 98,075**	**$ 146,728**	**$ 14,022**	**9.56%**
SUPPLIES & MATERIALS	$ 6,700	$ 6,714	$ (14)	-0.21%	$ 395	$ 4,547	$ 2,153	47.35%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	1,000	1,500	(500)	-33.33%	67	2,252	(1,252)	-55.59%
UTILITIES	1,000	994	6	0.57%	-	206	794	386.19%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	2,500	3,000	(500)	-16.67%	92	240	2,260	941.67%
TOTAL GENERAL OPERATING	**$ 11,200**	**$ 12,208**	**$ (1,008)**	**-8.26%**	**$ 555**	**$ 7,244**	**$ 3,956**	**54.60%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 260,053**	**$ 287,666**	**$ (27,613)**	**-9.60%**	**$ 152,794**	**$ 227,439**	**$ 32,614**	**14.34%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 260,053**	**$ 287,666**	**$ (27,613)**	**-9.60%**	**$ 152,794**	**$ 227,439**	**$ 32,614**	**14.34%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 101 GENERAL FUND

FUNCTION: 200 COURT & LEGAL

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 52,655	$ 61,347	$ 63,587	$ 66,827	$ 69,269	$ 72,801
TAXES & INSURANCE	13,298	13,340	14,080	15,248	16,109	17,082
PENSION	8,280	8,641	8,956	9,411	9,755	10,252
EMPLOYEE BENEFITS	3,160	4,775	4,775	4,775	4,725	4,725
TOTAL SALARY & RELATED	**$ 77,393**	**$ 88,103**	**$ 91,398**	**$ 96,261**	**$ 99,858**	**$ 104,860**
GOVERNMENTAL SERVICES	$ 750	$ 750	$ 750	$ 750	$ 750	$ 750
FINANCIAL & LEGAL	184,115	146,000	146,000	146,000	146,000	146,000
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	13,200	14,000	14,000	11,000	11,000	11,000
TOTAL CONTRACTUAL SERVICES	**$ 198,065**	**$ 160,750**	**$ 160,750**	**$ 157,750**	**$ 157,750**	**$ 157,750**
SUPPLIES & MATERIALS	$ 6,714	$ 6,700	$ 6,700	$ 6,700	$ 6,700	$ 6,700
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	1,500	1,000	1,000	1,000	1,000	1,000
UTILITIES	994	1,000	1,000	1,000	1,000	1,000
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	3,000	2,500	2,500	2,500	2,500	2,500
TOTAL GENERAL OPERATING	**$ 12,208**	**$ 11,200**	**$ 11,200**	**$ 11,200**	**$ 11,200**	**$ 11,200**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 287,666**	**$ 260,053**	**$ 263,348**	**$ 265,211**	**$ 268,808**	**$ 273,810**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 287,666**	**$ 260,053**	**$ 263,348**	**$ 265,211**	**$ 268,808**	**$ 273,810**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 101 GENERAL FUND

FUNCTION: 400 PUBLIC SERVICE

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 101 GENERAL FUND

FUNCTION: 400 PUBLIC SERVICE

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 101 GENERAL FUND

FUNCTION: 500 FINANCE

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 22,465	$ 19,884	$ 2,581	12.98%	$ 13,300	$ 16,863	$ 5,602	33.22%
TAXES & INSURANCE	7,799	5,760	2,039	35.40%	3,682	3,947	3,852	97.61%
PENSION	3,690	3,198	492	15.38%	2,161	2,814	876	31.15%
EMPLOYEE BENEFITS	8,915	9,874	(959)	-9.72%	3,063	6,547	2,368	36.17%
TOTAL SALARY & RELATED	**$ 42,869**	**$ 38,716**	**$ 4,153**	**10.73%**	**$ 22,206**	**$ 30,170**	**$ 12,699**	**42.09%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	29,465	30,651	(1,186)	-3.87%	24,394	25,912	3,553	13.71%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	2,300	4,100	(1,800)	-43.90%	2,884	749	1,551	207.08%
TOTAL CONTRACTUAL SERVICES	**$ 31,765**	**$ 34,751**	**$ (2,986)**	**-8.59%**	**$ 27,278**	**$ 26,661**	**$ 5,104**	**19.14%**
SUPPLIES & MATERIALS	$ 5,900	$ 6,752	$ (852)	-12.61%	$ 2,764	$ 3,823	$ 2,077	54.31%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	5,792	7,000	(1,208)	-17.26%	5,199	-	5,792	100.00%
UTILITIES	1,300	-	1,300	100.00%	-	-	1,300	100.00%
TAX-RELATED	1,000	1,000	-	0.00%	-	-	1,000	100.00%
MISCELLANEOUS OPERATING	2,720	841	1,879	223.33%	-	90	2,630	2927.94%
TOTAL GENERAL OPERATING	**$ 16,712**	**$ 15,593**	**$ 1,119**	**7.18%**	**$ 7,963**	**$ 3,913**	**$ 12,799**	**327.07%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 91,346**	**$ 89,061**	**$ 2,285**	**2.57%**	**$ 57,447**	**$ 60,744**	**$ 30,602**	**50.38%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 91,346**	**$ 89,061**	**$ 2,285**	**2.57%**	**$ 57,447**	**$ 60,744**	**$ 30,602**	**50.38%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 101 GENERAL FUND

FUNCTION: 500 FINANCE

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 19,884	$ 22,465	$ 23,484	$ 24,431	$ 25,519	$ 26,453
TAXES & INSURANCE	5,760	7,799	8,269	8,896	9,440	10,013
PENSION	3,198	3,690	3,852	4,002	4,172	4,322
EMPLOYEE BENEFITS	9,874	8,915	9,665	9,665	2,555	8,690
TOTAL SALARY & RELATED	**$ 38,716**	**$ 42,869**	**$ 45,270**	**$ 46,994**	**$ 41,686**	**$ 49,478**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	30,651	29,465	30,163	31,066	31,775	32,489
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	4,100	2,300	2,400	2,400	2,400	2,400
TOTAL CONTRACTUAL SERVICES	**$ 34,751**	**$ 31,765**	**$ 32,563**	**$ 33,466**	**$ 34,175**	**$ 34,889**
SUPPLIES & MATERIALS	$ 6,752	$ 5,900	$ 2,400	$ 2,440	$ 2,440	$ 2,480
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	7,000	5,792	5,792	4,792	5,792	5,810
UTILITIES	-	1,300	1,300	1,300	1,300	1,300
TAX-RELATED	1,000	1,000	1,100	1,200	1,300	1,400
MISCELLANEOUS OPERATING	841	2,720	2,720	2,720	2,720	2,720
TOTAL GENERAL OPERATING	**$ 15,593**	**$ 16,712**	**$ 13,312**	**$ 12,452**	**$ 13,552**	**$ 13,710**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 89,061**	**$ 91,346**	**$ 91,145**	**$ 92,912**	**$ 89,413**	**$ 98,077**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 89,061**	**$ 91,346**	**$ 91,145**	**$ 92,912**	**$ 89,413**	**$ 98,077**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 101 GENERAL FUND

FUNCTION: 600 PARKS, LANDS & MUNICIPAL FACILLITIES

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ 20,568	$ (20,568)	-100.00%
TAXES & INSURANCE	-	-	-	0.00%	-	8,537	(8,537)	-100.00%
PENSION	-	-	-	0.00%	-	2,800	(2,800)	-100.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ 31,905**	**$ (31,905)**	**-100.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	7,500	22,400	(14,900)	-66.52%	11,425	3,300	4,200	127.27%
MAINTENANCE & INSURANCE	75,500	72,381	3,119	4.31%	40,631	53,814	21,686	40.30%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	5,000	3,750	1,250	33.33%	-	325	4,675	1438.46%
TOTAL CONTRACTUAL SERVICES	**$ 88,000**	**$ 98,531**	**$ (10,531)**	**-10.69%**	**$ 52,056**	**$ 57,439**	**$ 30,561**	**53.21%**
SUPPLIES & MATERIALS	$ 63,600	$ 68,490	$ (4,890)	-7.14%	$ 38,443	$ 36,131	$ 27,469	76.02%
TRANSPORTATION	6,000	6,616	(616)	-9.30%	2,333	1,884	4,116	218.39%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	16,000	12,250	3,750	30.61%	6,473	4,251	11,749	276.38%
UTILITIES	121,250	130,112	(8,862)	-6.81%	65,429	96,638	24,612	25.47%
TAX-RELATED	18,000	18,000	-	0.00%	15,058	10,893	7,107	65.24%
MISCELLANEOUS OPERATING	15,100	11,581	3,519	30.39%	5,172	13,743	1,357	9.87%
TOTAL GENERAL OPERATING	**$ 239,950**	**$ 247,048**	**$ (7,098)**	**-2.87%**	**$ 132,909**	**$ 163,542**	**$ 76,408**	**46.72%**
EQUIPMENT	$ 15,000	$ 3,700	$ 11,300	305.41%	$ 1,374	$ -	$ 15,000	100.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	20,788	(20,788)	-100.00%	10,788	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ 15,000**	**$ 24,488**	**$ (9,488)**	**-38.75%**	**$ 12,162**	**$ -**	**$ 15,000**	**100.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 342,950**	**$ 370,068**	**$ (27,118)**	**-7.33%**	**$ 197,127**	**$ 252,885**	**$ 90,065**	**35.61%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 342,950**	**$ 370,068**	**$ (27,118)**	**-7.33%**	**$ 197,127**	**$ 252,885**	**$ 90,065**	**35.61%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	101	GENERAL FUND	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
FUNCTION:	600	PARKS, LANDS & MUNICIPAL FACILLITIES						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			22,400	7,500	7,500	-	-	-
MAINTENANCE & INSURANCE			72,381	75,500	73,750	74,000	75,250	75,500
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			3,750	5,000	5,000	5,000	5,000	5,000
TOTAL CONTRACTUAL SERVICES			**$ 98,531**	**$ 88,000**	**$ 86,250**	**$ 79,000**	**$ 80,250**	**$ 80,500**
SUPPLIES & MATERIALS			$ 68,490	$ 63,600	$ 45,100	$ 34,100	$ 34,100	$ 34,100
TRANSPORTATION			6,616	6,000	6,000	7,000	8,000	8,000
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			12,250	16,000	15,750	16,000	16,000	16,000
UTILITIES			130,112	121,250	122,250	123,500	125,000	126,250
TAX-RELATED			18,000	18,000	18,000	18,000	18,000	18,000
MISCELLANEOUS OPERATING			11,581	15,100	15,100	15,100	15,100	15,100
TOTAL GENERAL OPERATING			**$ 247,048**	**$ 239,950**	**$ 222,200**	**$ 213,700**	**$ 216,200**	**$ 217,450**
EQUIPMENT			$ 3,700	$ 15,000	$ 10,000	$ 5,000	$ 15,000	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			20,788	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ 24,488**	**$ 15,000**	**$ 10,000**	**$ 5,000**	**$ 15,000**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ 370,068**	**$ 342,950**	**$ 318,450**	**$ 297,700**	**$ 311,450**	**$ 297,950**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ 370,068**	**$ 342,950**	**$ 318,450**	**$ 297,700**	**$ 311,450**	**$ 297,950**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 101 GENERAL FUND

FUNCTION: 650 RECREATIONAL PROGRAMMING

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 27,190	$ 22,400	$ 4,790	21.38%	$ 18,660	$ -	$ 27,190	100.00%
TAXES & INSURANCE	14,955	14,026	929	6.62%	9,831	-	14,955	100.00%
PENSION	3,807	3,136	671	21.40%	2,469	-	3,807	100.00%
EMPLOYEE BENEFITS	100	-	100	100.00%	-	-	100	100.00%
TOTAL SALARY & RELATED	**$ 46,052**	**$ 39,562**	**$ 6,490**	**16.40%**	**$ 30,960**	**$ -**	**$ 46,052**	**100.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 46,052**	**$ 39,562**	**$ 6,490**	**16.40%**	**$ 30,960**	**$ -**	**$ 46,052**	**100.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 46,052**	**$ 39,562**	**$ 6,490**	**16.40%**	**$ 30,960**	**$ -**	**$ 46,052**	**100.00%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	101	GENERAL FUND	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
FUNCTION:	650	RECREATIONAL PROGRAMMING						
SALARIES & WAGES			$ 22,400	$ 27,190	$ 28,562	$ 30,013	$ 30,892	$ 32,490
TAXES & INSURANCE			14,026	14,955	15,902	17,133	18,199	19,377
PENSION			3,136	3,807	3,999	4,202	4,325	4,549
EMPLOYEE BENEFITS			-	100	100	100	100	100
TOTAL SALARY & RELATED			**$ 39,562**	**$ 46,052**	**$ 48,563**	**$ 51,448**	**$ 53,516**	**$ 56,516**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			-	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ 39,562**	**$ 46,052**	**$ 48,563**	**$ 51,448**	**$ 53,516**	**$ 56,516**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ 39,562**	**$ 46,052**	**$ 48,563**	**$ 51,448**	**$ 53,516**	**$ 56,516**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 101 GENERAL FUND
FUNCTION: 900 TRANSFERS & ADVANCES

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ 50,000**	**$ 275,000**	**$ (225,000)**	**-81.82%**	**$ 275,000**	**$ 66,500**	**$ (16,500)**	**-24.81%**
GRAND TOTAL EXPENSE	**$ 50,000**	**$ 275,000**	**$ (225,000)**	**-81.82%**	**$ 275,000**	**$ 66,500**	**$ (16,500)**	**-24.81%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 101 GENERAL FUND **FUNCTION:** 900 TRANSFERS & ADVANCES	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES	**$ 275,000**	**$ 50,000**	**$ 55,000**	**$ 55,000**	**$ 55,000**	**$ 55,000**
GRAND TOTAL EXPENSE	**$ 275,000**	**$ 50,000**	**$ 55,000**	**$ 55,000**	**$ 55,000**	**$ 55,000**

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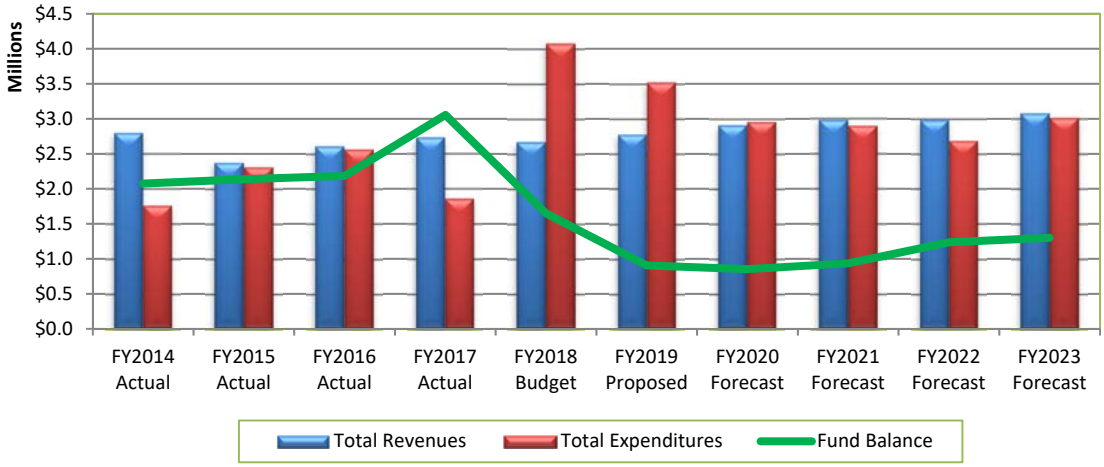
Street Fund (201)

The city's Street fund accounts for the income tax revenues committed to the maintenance and repair of city's roads and infrastructure. In 2013, the fund received 32% of the total income tax collections, and the proportion was increased to 46.5% in 2014. During 2015, 2016 and 2017, the fund received 33.3%, 35.65% and 35.65% respectively. For 2018-2023, the allocations are as follows:

Year	Allocation
2018	32.10%
2019	33.00%
2020	33.85%
2021	33.60%
2022	32.40%
2023	32.45%

As illustrated in the graphic below, expenditures are projected to either exceed or closely equal revenues from 2019-2023 (with the exception of FY 2022). As a result, the year-end carryover balance is projected to generally decrease from a high of $3.05 million in 2017, to a low point of $851.9 thousand in 2023. The carryover balance ratio, however, is maintained within the city's fund balance policy which recommends maintaining a year-end balance equal to between 25-35% of that year's spending.

2014-2023 Street Fund Revenues, Expenditures & Fund Balance

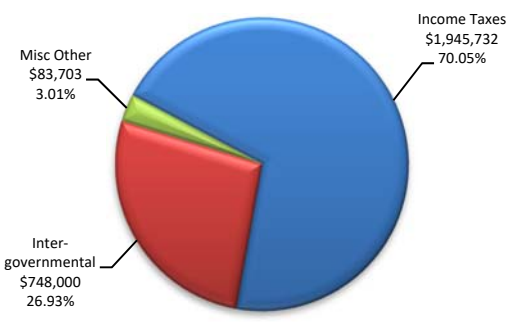


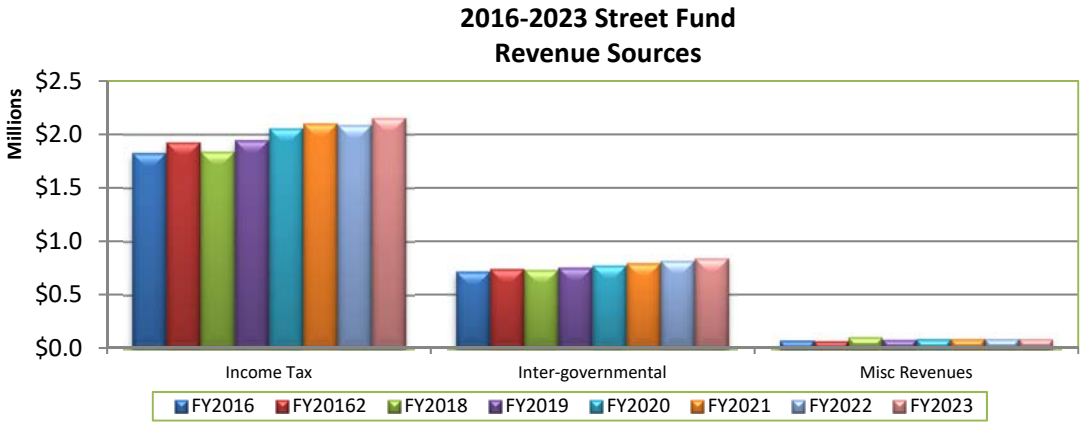
Street Fund – Major Revenue Sources

The city's Street fund revenue for operations comes from three major sources: (1) income taxes; (2) intergovernmental transfers; and (3) miscellaneous other revenues.

The chart to the right indicates the relative composition of Street fund revenues. The largest components are: income taxes (70.05%) and intergovernmental transfers (26.93%).

2019 Revenue Budget
Street Fund - by Category

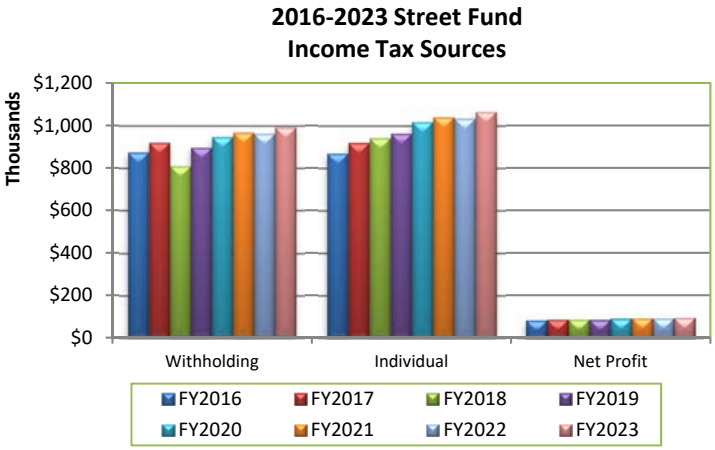




Income Taxes

Income taxes represent 70.05% of the $2.78 million in projected FY 2019 total Street fund revenues. There are three primary components of income taxes: (1) individual income tax; (2) business net profits tax; and (3) employee withholding tax.

Individual Income Tax – This component reflects the revenues paid by the residents either through quarterly estimates or with the filing of their return. The city currently assesses a 1.0% income tax on the earned income of its residents with no credit given for taxes paid to other municipalities. For 2019, collections are estimated to be $896.3 thousand, an $87.5 thousand (10.82%) increase from 2018. The increase is primarily due to a combination of an increase in the allocation rate (from 32.1% to 33.0%)and the projected 3.0% increase in total collections.



Withholding Income Tax – This item represents taxes that local employers withhold from employee payroll and remit to the city, and employers operating outside of the city who 'courtesy withhold' for their Pataskala resident employees and remit it to RITA on behalf of those employees. For FY 2019, this amounts to $963.4 thousand, and is up by $22.1 thousand due to the reasons listed in the individual income tax paragraph above.

Business Net Profit Tax – This represents the tax on corporate net profits paid to the city by commercial operation based in the City of Pataskala. The city currently assesses a 1% tax on the net profits of business operating or based in the city. For fiscal year 2019, the city is projecting $6.0 thousand which is roughly the same amount expected in 2018.

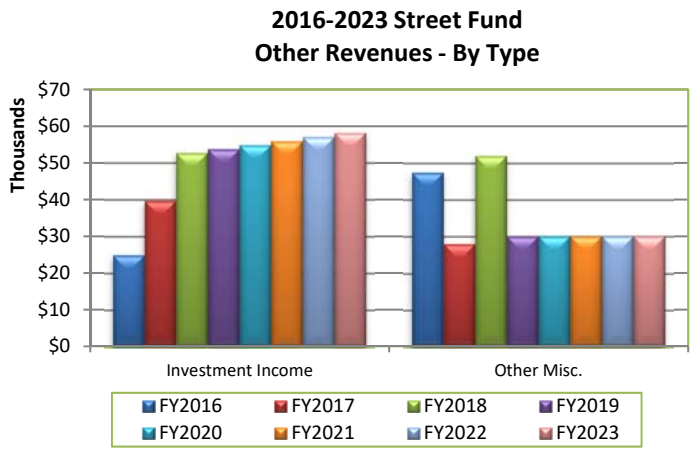
Intergovernmental – State Maintenance Taxes (restricted)

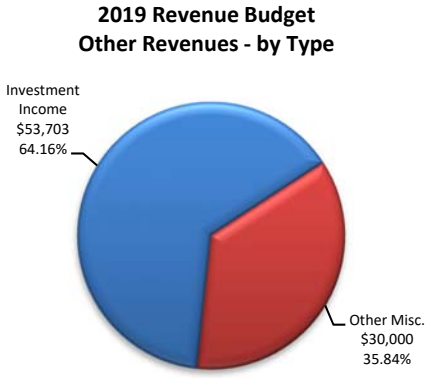
For FY 2019, street maintenance taxes are projected to be $748.0 thousand (26.93% of total Street fund revenues). There are two primary components of state shared taxes and permits: (1) gasoline tax; and

(2) motor vehicle license taxes. For 2019, no significant changes to the amount of revenue received has been included, based upon year to-date collections and information provided by the County Auditor.

Other Sources

Other Sources is a 'catch-all' revenue category in which to collect and report revenues not reported elsewhere in this report. The allocation of investment income from the commingled investment pool is reported here. These types of revenues are generally unpredictable in nature and can vary widely from one

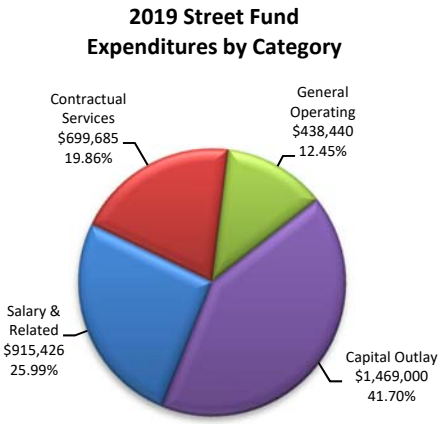


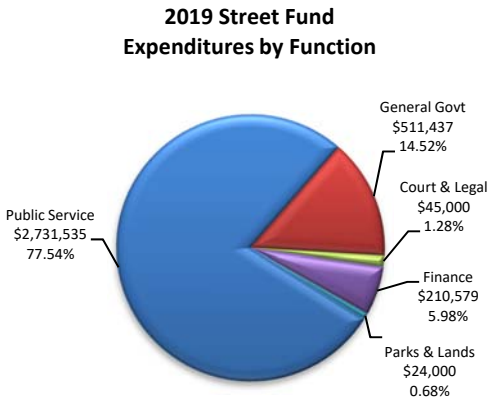


year to the next. For FY 2019 this category is projected to be $83.7 thousand and represents 3.01% of total Street fund revenues. The total is down by $20.9 thousand (20.02%) from the FY 2018 budget and reflects current run-rate collections and reclassifying ROW permit fees into the service charge category. This revenue category represents revenues generated by refunds, reimbursements, sales of assets, etc.

Street Fund – Expenditure Overview

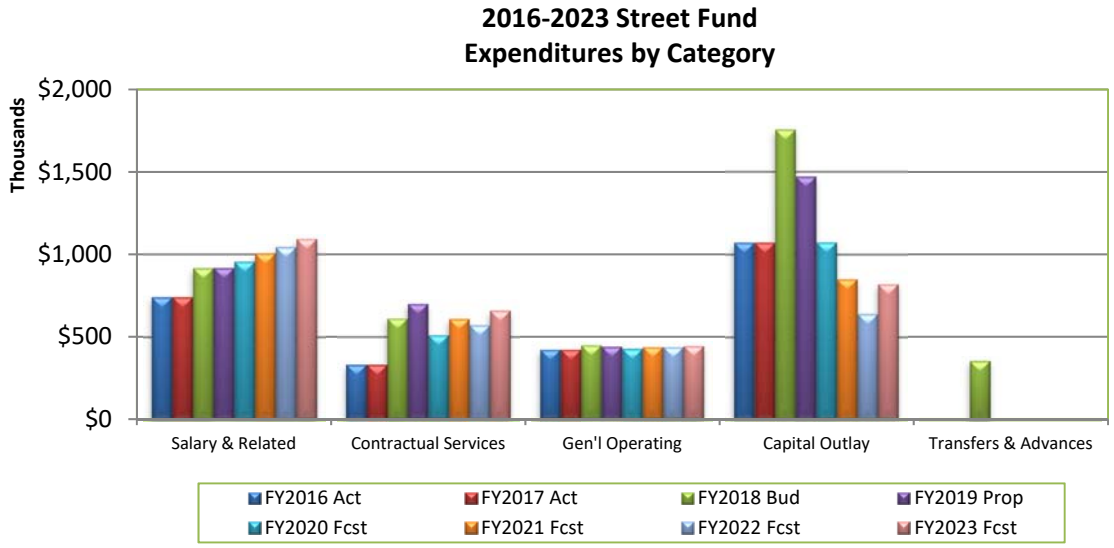
The city's Street fund expenditure budget consists of four major categories, the largest categories being Salary & Related (35.75%) and Capital Outlay (28.87%). The other two major categories account for approximately 35% of the total.





The Street fund typically has budgeted appropriations in six functional areas: (1) Public Service; (2) General Government; (3) Finance; (4) Court & Legal; (5) Parks & Lands and (6) Transfers & Advances. The Public Service function, however is the primary area, accounting for nearly 78% of the total expense

budget. Requested FY 2019 appropriations for this fund are $3.52 million, and reflect a decrease of $554.1 thousand (13.59%) from FY 2018. No interfund transfers have been proposed for FY 2019.

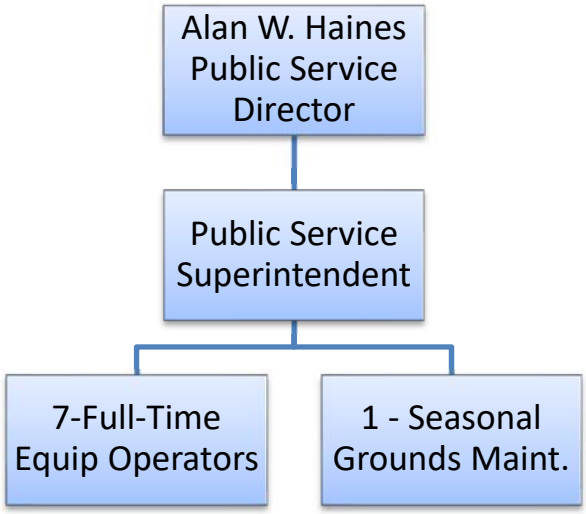


The chart above illustrates the growth trends for each category since 2016. Due to anticipated growth in wages and benefits, the salary and related category shows a consistent growth over the 8-year time period. The general operating category presents a much lower rate of growth, albeit positive each year, and the remaining categories are generally negatively-sloped over the same period.

400 - Public Service

Departmental Overview

The primary responsibility of the Public Service department includes the maintenance of city streets and rights-of-way, storm water, traffic and streetlights, signage, as well as provide leaf collection and snow/ice removal and in the fall and winter.



Major Departmental Activities:

- Lands & Buildings: Responsible for upkeep of city-owned property and structures.

- Rights of Way: Responsible for tree pruning, snow removal, traffic signs, pavement repair and ditch maintenance
- Utilities: Responsible for maintaining storm sewers, streetlights and traffic signals.

Proposed Goals & Objectives:

- With all known stormwater basins within the City now catalogued and inspected, the PSD will continue efforts to address deficient basins. The PSD will work with HOA's to develop solutions for private basins and continue to coordinate with engineers and contractors to address maintenance on City owned facilities.
- Continue to identify storm water deficiencies throughout the City and work to develop responsive and responsible solutions.
- Continue to improve the City's roadways by identifying problem areas, determining long term solutions, and utilizing City staff to implement improvements efficiently and effectively.
- The department will strive to provide the highest level possible of snow and ice management. Maintenance of plow trucks and equipment is a priority for the Department.
- Improve, supplement, and/or develop standard documents and specifications for use on development and construction projects.
- Continue to provide seasonal mowing of City facilities through the use of a part-time employee.
- Staff will continue to attend training sessions and courses. Implementation of the Safety Manual and monthly safety meetings have provided a safer work environment. These meetings and safety practices will continue.
- The PSD is proposing to add one piece of equipment to the fleet this year, and that is a mini-trackhoe excavator. This piece of equipment will greatly assist PSD personnel in their efforts to address stormwater issues. Stormwater drainage issues not only affect private property, but also play a significant role in the life span of our roadways. With this piece of equipment, the PSD will be better suited to make improvements such as: culvert replacements, ditch cleaning, and storm sewer installation quicker, safer, and with a higher quality final product. This piece of equipment will increase the PSD's efficiency and effectiveness.
- Continue to build a GIS database of all PSD infrastructure throughout the City and begin to transition from reactive maintenance to proactive maintenance by establishing an asset management system.
- Conduct studies to identify and prioritize safety and capacity deficiencies at critical intersections within the City, then commence investigation of funding and design scenarios to address them, with the goal of a three-year schedule for implementation of the top priority improvement.
- Commission a project to identify and replace traffic signal equipment that is at the end of its useful life and consult a traffic engineer to optimize signal timing along the Broad Street corridor. It is estimated that with proper signal timing, the City could improve traffic flow efficiency by 25% in the downtown area.
- Implement a bridge inspection and maintenance program that goes beyond the annual condition ratings and provides the City with recommended maintenance and replacement schedules. By conducting regular maintenance, the life of the City's bridges will be prolonged, resulting in long term savings for the City.

Overall, this department is budgeted at $2.73 million and is down by $252.5 thousand (8.46%) when compared to the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Salary & Related	$ 640,773	$ 772,478	$ 765,035	$ (7,443)	-0.96%
Contractual Services	75,923	198,105	195,000	(3,105)	-1.57%
General Operating	180,917	295,474	302,500	7,026	2.38%
Capital Outlay	459,095	1,717,945	1,469,000	(248,945)	-14.49%
Total	**$1,356,708**	**$2,984,002**	**$2,731,535**	**$ (252,467)**	**-8.46%**

Salary & Related Salaries and wages are up by $20.4 thousand (4.10%) when compared to FY 2018. The 3.0% increase associated with the overall wage scale increase and employee step increases are the major drivers of the increase. Taxes and insurance is down by $30.6 thousand (15.71%) due the one-time payment of 2017 insurance runout claims in 2018, partially offset by increased health insurance costs and the overall wage base. Pension expenses are up by $2.9 thousand (4.1%) due to increased wages.

Contractual Services The 2019 budget for contractual services is $195 thousand and is down by $3.1 thousand (1.57%) from the 2018 budget. The decrease is the result of the planned reduction in the usage of third-party service providers.

General Operating This category is up by $7.0 thousand (2.38%), and the variance is due to general inflationary impacts on road maintenance supplies, equipment and vehicle maintenance expenses.

Capital Outlay This category is down by $249.0 thousand (14.49%) due to reduced spending on street improvement projects and new capital equipment. The proposed 2019 expenditures include the following items:

Project	Amount
2019 Street Improvement Program	$650,000
Oak Meadow Drive reconstruction	$635,000
Mink Street Phase II improvements	$ 50,000
Dixon/Havens Corners intersection drainage improv.	$ 50,050
Broad Street intersection pedestrian improvements	$ 40,000
Mini trackhoe excavator (capital lease payment)	$ 24,000
Purchase of replacement mower deck	$ 15,000
Asset management software	$ 5,000
GRAND TOTAL	**$1,469,000**

100 - General Government

The appropriations and expenditures in this department represent a 25% allocation of the City Administrator's wages and benefits, as well as any general information technology, engineering and liability insurance expenses to the Public Service department. Overall, this department is budgeted at

$511.4 thousand, and is up by $89.9 thousand (21.32%) when compared to the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Salary & Related	$ 48,157	$ 67,851	$ 65,517	$ (2,334)	-3.44%
Contractual Services	197,233	351,226	444,420	93,194	26.53%
General Operating	1,224	2,500	1,500	(1,000)	-40.00%
Total	**$ 246,614**	**$ 421,577**	**$ 511,437**	**$ 89,860**	**21.32%**

Salary & Related Salaries and wages are down by $1.6 thousand (21.65%) due to revised wage expenses for the Administrator, partially offset by the wage scale and step increase. Pension, taxes and insurance are slightly down but roughly the same from FY 2018.

Contractual Services This category is up by $93.2 thousand (26.53%) when compared to the FY 2018 budget. The variance is due to increased use of engineering, planning and other miscellaneous contractual services. Project engineering/construction administration costs in this line include: 2019-2020 RAMP engineering ($75K); Oak Meadow improvements ($65K); Broad Street intersection pedestrian improvements ($45.5K); and miscellaneous intersection improvements ($50K).

200 - Court & Legal

The appropriations and expenditures in this department represent an allocation of the Law Director's retainer and other outside Counsel to the Public Service department. Overall, this department is budgeted at $45.0 thousand, and is down by $1.2 thousand (2.66%) when compared to the FY 2018.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Salary & Related	$ -	$ -	$ -	$ -	0.00%
Contractual Services	33,399	46,231	45,000	(1,231)	-2.66%
General Operating	-	-	-	-	0.00%
Total	**$ 33,399**	**$ 46,231**	**$ 45,000**	**$ (1,231)**	**-2.66%**

Salary & Related Since the city began retaining the services of a law firm in 2016 to handle the duties and responsibilities of the Law Director, no salaries and wages have been budgeted or paid from the fund since that time.

Contractual Services This category is budgeted for $45.0 thousand, and it represents the fund's allocation of the Law Director's annual retainer cost and other outside counsel services. It is down $1.23 thousand (2.6%) due to reduced other outside legal being paid in FY 2019.

500 - Finance

The appropriations and expenditures in this department represent a 25% allocation of the Finance department expenses to the Public Service department. It also reflects the expenses paid to the Regional Income Tax Agency (RITA) for processing the income tax collections and reporting. In addition, any taxpayer refunds are charged to this line item as well. Overall, this department is budgeted at $162.5 thousand and is up by $0.8 thousand (0.42%) when compared to the FY 2017 budget. The decrease is due to reduced income tax collection fees in FY 2018 (the result of lower allocation percentage in 2018), partially offset by increased wage and benefit-related expenses in FY 2018.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Salary & Related	$ 58,995	$ 73,122	$ 84,874	$ 11,752	16.07%
Contractual Services	10,032	14,689	15,265	576	3.92%
General Operating	112,017	110,268	110,440	172	0.16%
Total	**$ 181,044**	**$ 198,079**	**$ 210,579**	**$ 12,500**	**6.31%**

Salary & Related This category is up by $11.8 thousand (16.07%), and is due to the addition of an accounting clerk, the 3.0% general pay matrix and step increases, and the increased health insurance premium cost.

Contractual Services This category is roughly equal to the FY 2018 budget.

General Operating This category is roughly equal to the FY 2018 budget.

600 - Parks, Lands & Municipal Facilities

The appropriations and expenditures in this department represent the costs spent to maintain and enhance the Public Service garages and structures. It includes the associated utilities (e.g., gas, electric, water/sewer, etc.), as well as any contractual services required for such maintenance. This department is budgeted at $24.0 thousand and is down by $48.8 thousand (67.02%) to the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ -	$ -	$ -	$ -	0.00%
General Operating	13,075	37,763	24,000	(13,763)	-36.45%
Capital Outlay	-	35,000	-	(35,000)	-100.00%
Total	**$ 13,075**	**$ 72,763**	**$ 24,000**	**$ (48,763)**	**-67.02%**

General Operating This category is down by $13.8 thousand (36.45%) compared to the FY 2018 budget. The decline is the result of more accurate estimates of natural gas usage.

Capital Outlay This category is down by $35 thousand (100%) due to the 2018 construction on facility improvements to the service garage. No projects are proposed for 2019.

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a permanent movement of money between funds to provide resources for the receiving fund to operate. A transfer of $354.0 thousand to the Capital Improvements and OPWC funds for project funding were included in the budget for 2018. No transfers have been proposed for FY 2019.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Transfers & Advances	$ 25,000	$ 354,000	$ -	$ (354,000)	-100.00%
Total	**$ 25,000**	**$ 354,000**	**$ -**	**$ (354,000)**	**-100.00%**

Transfers & Advances Any proposed spending in this category would be to provide funding for grant and loan projects in order to provide any local match, as well as providing additional funding for public service-related infrastructure improvements. Below is the listing of transfers and advances from the Street fund and the receiving funds:

Transfers: $0

No transfers planned

Advances: $0

No advances planned

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
201 - STREET FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		**$ 2,073,060**	**$ 2,136,325**	**$ 2,182,643**	**$ 3,054,847**	**$ 1,648,289**	**$ 903,173**	**$ 851,912**	**$ 935,306**	**$ 1,235,023**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	1,615,053	1,826,153	1,925,427	1,837,444	1,945,732	2,055,725	2,101,758	2,087,495	2,153,440
	Total Taxes	**$ 1,615,053**	**$ 1,826,153**	**$ 1,925,427**	**$ 1,837,444**	**$ 1,945,732**	**$ 2,055,725**	**$ 2,101,758**	**$ 2,087,495**	**$ 2,153,440**
Intergovernmental	State Shared Taxes & Permits	$ 667,793	$ 711,631	$ 735,035	$ 728,000	$ 748,000	$ 768,565	$ 789,711	$ 811,455	$ 833,815
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ 667,793**	**$ 711,631**	**$ 735,035**	**$ 728,000**	**$ 748,000**	**$ 768,565**	**$ 789,711**	**$ 811,455**	**$ 833,815**
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ 16,113	$ 24,872	$ 39,664	$ 52,650	$ 53,703	$ 54,777	$ 55,873	$ 56,990	$ 58,130
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	25,054	47,426	27,917	52,000	30,000	30,000	30,000	30,000	30,000
	Total Other Sources	**$ 41,167**	**$ 72,298**	**$ 67,581**	**$ 104,650**	**$ 83,703**	**$ 84,777**	**$ 85,873**	**$ 86,990**	**$ 88,130**
Transfers	Transfers & Advances In	$ 50,000	$ 9	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ 50,000**	**$ 9**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 2,374,013**	**$ 2,610,092**	**$ 2,728,044**	**$ 2,670,094**	**$ 2,777,435**	**$ 2,909,067**	**$ 2,977,342**	**$ 2,985,940**	**$ 3,075,385**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ 440,884	$ 495,666	$ 521,955	$ 590,219	$ 616,735	$ 640,227	$ 668,853	$ 691,715	$ 721,909
	Benefits	203,516	243,460	225,970	323,232	298,691	313,497	334,044	350,479	369,199
	Total Salary & Related	**644,400**	**739,125**	**$ 747,925**	**$ 913,451**	**$ 915,426**	**$ 953,724**	**$ 1,002,897**	**$ 1,042,194**	**$ 1,091,108**
Contractual Services		$ 345,586	$ 334,739	$ 316,587	$ 610,251	$ 699,685	$ 509,613	$ 607,166	$ 569,575	$ 657,489
General Operating		418,385	420,100	307,233	446,005	438,440	424,691	435,085	435,654	442,655
Capital Outlay		737,196	1,069,810	459,095	1,752,945	1,469,000	1,072,300	848,800	638,800	818,800
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		165,180	-	25,000	354,000	-	-	-	-	-
	Grand Total Expenditures	**$ 2,310,748**	**$ 2,563,774**	**$ 1,855,840**	**$ 4,076,652**	**$ 3,522,551**	**$ 2,960,328**	**$ 2,893,948**	**$ 2,686,223**	**$ 3,010,052**
Ending Fund Balance		**$ 2,136,325**	**$ 2,182,643**	**$ 3,054,847**	**$ 1,648,289**	**$ 903,173**	**$ 851,912**	**$ 935,306**	**$ 1,235,023**	**$ 1,300,356**
Fund Balance as % of Expenditures		92.45%	85.13%	164.61%	40.43%	25.64%	28.78%	32.32%	45.98%	43.20%

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 201 STREET FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 616,735	$ 590,219	$ 26,516	4.49%	$ 392,588	$ 521,955	$ 94,780	18.16%
TAXES & INSURANCE	197,766	226,104	(28,338)	-12.53%	133,994	146,097	51,669	35.37%
PENSION	89,025	85,203	3,822	4.49%	55,736	72,456	16,569	22.87%
EMPLOYEE BENEFITS	11,900	11,925	(25)	-0.21%	5,800	7,417	4,483	60.45%
TOTAL SALARY & RELATED	**$ 915,426**	**$ 913,451**	**$ 1,975**	**0.22%**	**$ 588,118**	**$ 747,925**	**$ 167,501**	**22.40%**
GOVERNMENTAL SERVICES	$ 15,000	$ 15,000	$ -	0.00%	$ 5,717	$ 7,823	$ 7,177	91.73%
FINANCIAL & LEGAL	57,965	60,920	(2,955)	-4.85%	32,583	43,296	14,669	33.88%
ENGINEERING & PLANNING	367,500	283,886	83,614	29.45%	71,453	152,046	215,454	141.70%
MAINTENANCE & INSURANCE	80,000	72,827	7,173	9.85%	30,124	46,147	33,853	73.36%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	179,220	177,618	1,602	0.90%	78,116	67,275	111,945	166.40%
TOTAL CONTRACTUAL SERVICES	**$ 699,685**	**$ 610,251**	**$ 89,434**	**14.66%**	**$ 217,993**	**$ 316,587**	**$ 383,098**	**121.01%**
SUPPLIES & MATERIALS	$ 155,900	$ 146,868	$ 9,032	6.15%	$ 75,870	$ 101,360	$ 54,540	53.81%
TRANSPORTATION	95,000	107,085	(12,085)	-11.29%	41,046	35,743	59,257	165.79%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	38,292	26,379	11,913	45.16%	14,211	37,706	586	1.55%
UTILITIES	31,000	44,639	(13,639)	-30.55%	13,649	18,140	12,860	70.89%
TAX-RELATED	108,748	109,018	(270)	-0.25%	76,521	112,017	(3,269)	-2.92%
MISCELLANEOUS OPERATING	9,500	12,016	(2,516)	-20.94%	895	2,266	7,234	319.25%
TOTAL GENERAL OPERATING	**$ 438,440**	**$ 446,005**	**$ (7,565)**	**-1.70%**	**$ 222,191**	**$ 307,233**	**$ 131,207**	**42.71%**
EQUIPMENT	$ 20,000	$ 15,000	$ 5,000	33.33%	$ 6,900	$ 32,113	$ (12,113)	-37.72%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	24,000	42,255	(18,255)	-43.20%	33,447	-	24,000	100.00%
CAPITAL PROJECTS	1,425,000	1,695,690	(270,690)	-15.96%	151,907	426,982	998,018	233.74%
TOTAL CAPITAL OUTLAY	**$ 1,469,000**	**$ 1,752,945**	**$ (283,945)**	**-16.20%**	**$ 192,255**	**$ 459,095**	**$ 1,009,905**	**219.98%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 3,522,551**	**$ 3,722,652**	**$ (200,101)**	**-5.38%**	**$ 1,220,557**	**$ 1,830,840**	**$ 1,691,711**	**92.40%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ 354,000**	**$ (354,000)**	**-100.00%**	**$ 354,000**	**$ 25,000**	**$ (25,000)**	**-100.00%**
GRAND TOTAL EXPENSE	**$ 3,522,551**	**$ 4,076,652**	**$ (554,101)**	**-13.59%**	**$ 1,574,557**	**$ 1,855,840**	**$ 1,666,711**	**89.81%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 201 STREET FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 590,219	$ 616,735	$ 640,227	$ 668,853	$ 691,715	$ 721,909
TAXES & INSURANCE	226,104	197,766	209,187	225,641	238,786	253,188
PENSION	85,203	89,025	92,410	96,503	99,793	104,111
EMPLOYEE BENEFITS	11,925	11,900	11,900	11,900	11,900	11,900
TOTAL SALARY & RELATED	**$ 913,451**	**$ 915,426**	**$ 953,724**	**$ 1,002,897**	**$ 1,042,194**	**$ 1,091,108**
GOVERNMENTAL SERVICES	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
FINANCIAL & LEGAL	60,920	57,965	58,163	58,566	58,775	58,989
ENGINEERING & PLANNING	283,886	367,500	190,000	285,000	245,000	378,500
MAINTENANCE & INSURANCE	72,827	80,000	82,000	84,000	86,000	40,000
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	177,618	179,220	164,450	164,600	164,800	165,000
TOTAL CONTRACTUAL SERVICES	**$ 610,251**	**$ 699,685**	**$ 509,613**	**$ 607,166**	**$ 569,575**	**$ 657,489**
SUPPLIES & MATERIALS	$ 146,868	$ 155,900	$ 140,900	$ 140,940	$ 140,940	$ 140,980
TRANSPORTATION	107,085	95,000	95,000	95,000	95,000	95,000
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	26,379	38,292	30,292	35,292	30,292	35,310
UTILITIES	44,639	31,000	31,000	31,000	31,000	31,000
TAX-RELATED	109,018	108,748	117,999	123,353	128,922	130,865
MISCELLANEOUS OPERATING	12,016	9,500	9,500	9,500	9,500	9,500
TOTAL GENERAL OPERATING	**$ 446,005**	**$ 438,440**	**$ 424,691**	**$ 435,085**	**$ 435,654**	**$ 442,655**
EQUIPMENT	$ 15,000	$ 20,000	$ 20,000	$ 5,000	$ 5,000	$ 5,000
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	42,255	24,000	82,300	103,800	103,800	103,800
CAPITAL PROJECTS	1,695,690	1,425,000	970,000	740,000	530,000	710,000
TOTAL CAPITAL OUTLAY	**$ 1,752,945**	**$ 1,469,000**	**$ 1,072,300**	**$ 848,800**	**$ 638,800**	**$ 818,800**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 3,722,652**	**$ 3,522,551**	**$ 2,960,328**	**$ 2,893,948**	**$ 2,686,223**	**$ 3,010,052**
TOTAL TRANSFERS & ADVANCES	**$ 354,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 4,076,652**	**$ 3,522,551**	**$ 2,960,328**	**$ 2,893,948**	**$ 2,686,223**	**$ 3,010,052**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 201 STREET FUND

FUNCTION: 100 GENERAL GOVERNMENT

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 44,065	$ 45,631	$ (1,566)	-3.43%	$ 25,033	$ 36,223	$ 7,842	21.65%
TAXES & INSURANCE	13,963	14,473	(510)	-3.52%	8,243	5,791	8,172	141.11%
PENSION	7,489	7,747	(258)	-3.33%	4,389	6,143	1,346	21.92%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ 65,517**	**$ 67,851**	**$ (2,334)**	**-3.44%**	**$ 37,666**	**$ 48,157**	**$ 17,360**	**36.05%**
GOVERNMENTAL SERVICES	$ 15,000	$ 15,000	$ -	0.00%	$ 5,717	$ 7,823	$ 7,177	91.73%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	367,500	283,886	83,614	29.45%	71,453	152,046	215,454	141.70%
MAINTENANCE & INSURANCE	40,000	32,500	7,500	23.08%	25,209	26,576	13,424	50.51%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	21,920	19,840	2,080	10.48%	9,437	10,788	11,132	103.18%
TOTAL CONTRACTUAL SERVICES	**$ 444,420**	**$ 351,226**	**$ 93,194**	**26.53%**	**$ 111,816**	**$ 197,233**	**$ 247,187**	**125.33%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	1,500	2,500	(1,000)	-40.00%	-	1,224	276	22.57%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 1,500**	**$ 2,500**	**$ (1,000)**	**-40.00%**	**$ -**	**$ 1,224**	**$ 276**	**22.57%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 511,437**	**$ 421,577**	**$ 89,860**	**21.32%**	**$ 149,482**	**$ 246,614**	**$ 264,823**	**107.38%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 511,437**	**$ 421,577**	**$ 89,860**	**21.32%**	**$ 149,482**	**$ 246,614**	**$ 264,823**	**107.38%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 201 STREET FUND

FUNCTION: 100 GENERAL GOVERNMENT

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 45,631	$ 44,065	$ 45,959	$ 47,684	$ 49,641	$ 51,388
TAXES & INSURANCE	14,473	13,963	14,801	15,901	16,866	17,884
PENSION	7,747	7,489	7,802	8,085	8,403	8,692
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ 67,851**	**$ 65,517**	**$ 68,562**	**$ 71,670**	**$ 74,910**	**$ 77,964**
GOVERNMENTAL SERVICES	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	283,886	367,500	190,000	285,000	245,000	378,500
MAINTENANCE & INSURANCE	32,500	40,000	42,000	44,000	46,000	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	19,840	21,920	22,050	22,200	22,400	22,600
TOTAL CONTRACTUAL SERVICES	**$ 351,226**	**$ 444,420**	**$ 269,050**	**$ 366,200**	**$ 328,400**	**$ 416,100**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	2,500	1,500	1,500	1,500	1,500	1,500
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 2,500**	**$ 1,500**	**$ 1,500**	**$ 1,500**	**$ 1,500**	**$ 1,500**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 421,577**	**$ 511,437**	**$ 339,112**	**$ 439,370**	**$ 404,810**	**$ 495,564**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 421,577**	**$ 511,437**	**$ 339,112**	**$ 439,370**	**$ 404,810**	**$ 495,564**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 201 STREET FUND

FUNCTION: 200 COURT & LEGAL

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	45,000	46,231	(1,231)	-2.66%	20,390	33,399	11,601	34.73%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ 45,000**	**$ 46,231**	**$ (1,231)**	**-2.66%**	**$ 20,390**	**$ 33,399**	**$ 11,601**	**34.73%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 45,000**	**$ 46,231**	**$ (1,231)**	**-2.66%**	**$ 20,390**	**$ 33,399**	**$ 11,601**	**34.73%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 45,000**	**$ 46,231**	**$ (1,231)**	**-2.66%**	**$ 20,390**	**$ 33,399**	**$ 11,601**	**34.73%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 201 STREET FUND

FUNCTION: 200 COURT & LEGAL

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	46,231	45,000	45,000	45,000	45,000	45,000
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 46,231**	**$ 45,000**	**$ 45,000**	**$ 45,000**	**$ 45,000**	**$ 45,000**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 46,231**	**$ 45,000**	**$ 45,000**	**$ 45,000**	**$ 45,000**	**$ 45,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 46,231**	**$ 45,000**	**$ 45,000**	**$ 45,000**	**$ 45,000**	**$ 45,000**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 201 STREET FUND

FUNCTION: 400 PUBLIC SERVICE

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 516,505	$ 496,147	$ 20,358	4.10%	$ 335,019	$ 443,575	$ 72,930	16.44%
TAXES & INSURANCE	164,319	194,945	(30,626)	-15.71%	117,076	130,501	33,818	25.91%
PENSION	72,311	69,461	2,850	4.10%	45,944	59,280	13,031	21.98%
EMPLOYEE BENEFITS	11,900	11,925	(25)	-0.21%	5,800	7,417	4,483	60.45%
TOTAL SALARY & RELATED	**$ 765,035**	**$ 772,478**	**$ (7,443)**	**-0.96%**	**$ 503,840**	**$ 640,773**	**$ 124,262**	**19.39%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	40,000	40,327	(327)	-0.81%	4,915	19,571	20,429	104.38%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	155,000	157,778	(2,778)	-1.76%	68,679	56,352	98,648	175.06%
TOTAL CONTRACTUAL SERVICES	**$ 195,000**	**$ 198,105**	**$ (3,105)**	**-1.57%**	**$ 73,594**	**$ 75,923**	**$ 119,077**	**156.84%**
SUPPLIES & MATERIALS	$ 149,000	$ 139,868	$ 9,132	6.53%	$ 75,577	$ 101,360	$ 47,640	47.00%
TRANSPORTATION	95,000	107,085	(12,085)	-11.29%	41,046	35,743	59,257	165.79%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	36,000	22,629	13,371	59.09%	13,708	36,483	(483)	-1.32%
UTILITIES	13,000	13,876	(876)	-6.31%	3,171	5,065	7,935	156.65%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	9,500	12,016	(2,516)	-20.94%	895	2,266	7,234	319.25%
TOTAL GENERAL OPERATING	**$ 302,500**	**$ 295,474**	**$ 7,026**	**2.38%**	**$ 134,396**	**$ 180,917**	**$ 121,583**	**67.20%**
EQUIPMENT	$ 20,000	$ 15,000	$ 5,000	33.33%	$ 6,900	$ 32,113	$ (12,113)	-37.72%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	24,000	42,255	(18,255)	-43.20%	33,447	-	24,000	100.00%
CAPITAL PROJECTS	1,425,000	1,660,690	(235,690)	-14.19%	121,460	426,982	998,018	233.74%
TOTAL CAPITAL OUTLAY	**$ 1,469,000**	**$ 1,717,945**	**$ (248,945)**	**-14.49%**	**$ 161,807**	**$ 459,095**	**$ 1,009,905**	**219.98%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 2,731,535**	**$ 2,984,002**	**$ (252,467)**	**-8.46%**	**$ 873,637**	**$ 1,356,708**	**$ 1,374,827**	**101.34%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 2,731,535**	**$ 2,984,002**	**$ (252,467)**	**-8.46%**	**$ 873,637**	**$ 1,356,708**	**$ 1,374,827**	**101.34%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 201 STREET FUND

FUNCTION: 400 PUBLIC SERVICE

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 496,147	$ 516,505	$ 535,559	$ 560,091	$ 578,276	$ 604,390
TAXES & INSURANCE	194,945	164,319	173,728	187,516	198,340	210,296
PENSION	69,461	72,311	74,978	78,413	80,959	84,615
EMPLOYEE BENEFITS	11,925	11,900	11,900	11,900	11,900	11,900
TOTAL SALARY & RELATED	**$ 772,478**	**$ 765,035**	**$ 796,165**	**$ 837,920**	**$ 869,475**	**$ 911,201**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	40,327	40,000	40,000	40,000	40,000	40,000
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	157,778	155,000	140,000	140,000	140,000	140,000
TOTAL CONTRACTUAL SERVICES	**$ 198,105**	**$ 195,000**	**$ 180,000**	**$ 180,000**	**$ 180,000**	**$ 180,000**
SUPPLIES & MATERIALS	$ 139,868	$ 149,000	$ 134,000	$ 134,000	$ 134,000	$ 134,000
TRANSPORTATION	107,085	95,000	95,000	95,000	95,000	95,000
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	22,629	36,000	28,000	33,000	28,000	33,000
UTILITIES	13,876	13,000	13,000	13,000	13,000	13,000
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	12,016	9,500	9,500	9,500	9,500	9,500
TOTAL GENERAL OPERATING	**$ 295,474**	**$ 302,500**	**$ 279,500**	**$ 284,500**	**$ 279,500**	**$ 284,500**
EQUIPMENT	$ 15,000	$ 20,000	$ 20,000	$ 5,000	$ 5,000	$ 5,000
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	42,255	24,000	82,300	103,800	103,800	103,800
CAPITAL PROJECTS	1,660,690	1,425,000	970,000	740,000	530,000	710,000
TOTAL CAPITAL OUTLAY	**$ 1,717,945**	**$ 1,469,000**	**$ 1,072,300**	**$ 848,800**	**$ 638,800**	**$ 818,800**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 2,984,002**	**$ 2,731,535**	**$ 2,327,965**	**$ 2,151,220**	**$ 1,967,775**	**$ 2,194,501**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 2,984,002**	**$ 2,731,535**	**$ 2,327,965**	**$ 2,151,220**	**$ 1,967,775**	**$ 2,194,501**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 201 STREET FUND

FUNCTION: 500 FINANCE

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 56,165	$ 48,441	$ 7,724	15.95%	$ 32,536	$ 42,158	$ 14,007	33.23%
TAXES & INSURANCE	19,484	16,686	2,798	16.77%	8,674	9,804	9,680	98.73%
PENSION	9,225	7,995	1,230	15.38%	5,402	7,034	2,191	31.16%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ 84,874**	**$ 73,122**	**$ 11,752**	**16.07%**	**$ 46,612**	**$ 58,995**	**$ 25,879**	**43.87%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	12,965	14,689	(1,724)	-11.74%	12,193	9,897	3,068	31.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	2,300	-	2,300	100.00%	-	135	2,165	1603.70%
TOTAL CONTRACTUAL SERVICES	**$ 15,265**	**$ 14,689**	**$ 576**	**3.92%**	**$ 12,193**	**$ 10,032**	**$ 5,233**	**52.17%**
SUPPLIES & MATERIALS	$ 900	$ -	$ 900	100.00%	$ -	$ -	$ 900	100.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	792	1,250	(458)	-36.64%	502	-	792	100.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	108,748	109,018	(270)	-0.25%	76,521	112,017	(3,269)	-2.92%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 110,440**	**$ 110,268**	**$ 172**	**0.16%**	**$ 77,023**	**$ 112,017**	**$ (1,577)**	**-1.41%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 210,579**	**$ 198,079**	**$ 12,500**	**6.31%**	**$ 135,829**	**$ 181,044**	**$ 29,535**	**16.31%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 210,579**	**$ 198,079**	**$ 12,500**	**6.31%**	**$ 135,829**	**$ 181,044**	**$ 29,535**	**16.31%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 201 STREET FUND

FUNCTION: 500 FINANCE

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 48,441	$ 56,165	$ 58,709	$ 61,078	$ 63,798	$ 66,131
TAXES & INSURANCE	16,686	19,484	20,658	22,224	23,580	25,008
PENSION	7,995	9,225	9,630	10,005	10,431	10,804
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ 73,122**	**$ 84,874**	**$ 88,997**	**$ 93,307**	**$ 97,809**	**$ 101,943**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	14,689	12,965	13,163	13,566	13,775	13,989
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	2,300	2,400	2,400	2,400	2,400
TOTAL CONTRACTUAL SERVICES	**$ 14,689**	**$ 15,265**	**$ 15,563**	**$ 15,966**	**$ 16,175**	**$ 16,389**
SUPPLIES & MATERIALS	$ -	$ 900	$ 900	$ 940	$ 940	$ 980
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	1,250	792	792	792	792	810
UTILITIES	-	-	-	-	-	-
TAX-RELATED	109,018	108,748	117,999	123,353	128,922	130,865
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 110,268**	**$ 110,440**	**$ 119,691**	**$ 125,085**	**$ 130,654**	**$ 132,655**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 198,079**	**$ 210,579**	**$ 224,251**	**$ 234,358**	**$ 244,638**	**$ 250,987**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 198,079**	**$ 210,579**	**$ 224,251**	**$ 234,358**	**$ 244,638**	**$ 250,987**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 201 STREET FUND

FUNCTION: 600 PARKS, LANDS & MUNICIPAL FACILITIES

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ 6,000	$ 7,000	$ (1,000)	-14.29%	$ 293	$ -	$ 6,000	100.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	18,000	30,763	(12,763)	-41.49%	10,479	13,075	4,925	37.67%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 24,000**	**$ 37,763**	**$ (13,763)**	**-36.45%**	**$ 10,772**	**$ 13,075**	**$ 10,925**	**83.55%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	35,000	(35,000)	-100.00%	30,448	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ 35,000**	**$ (35,000)**	**-100.00%**	**$ 30,448**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 24,000**	**$ 72,763**	**$ (48,763)**	**-67.02%**	**$ 41,219**	**$ 13,075**	**$ 10,925**	**83.55%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 24,000**	**$ 72,763**	**$ (48,763)**	**-67.02%**	**$ 41,219**	**$ 13,075**	**$ 10,925**	**83.55%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	201	STREET FUND	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
FUNCTION:	600	PARKS, LANDS & MUNICIPAL FACILITIES						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			-	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS			$ 7,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			30,763	18,000	18,000	18,000	18,000	18,000
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ 37,763**	**$ 24,000**	**$ 24,000**	**$ 24,000**	**$ 24,000**	**$ 24,000**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			35,000	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ 35,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ 72,763**	**$ 24,000**	**$ 24,000**	**$ 24,000**	**$ 24,000**	**$ 24,000**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ 72,763**	**$ 24,000**	**$ 24,000**	**$ 24,000**	**$ 24,000**	**$ 24,000**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 201 STREET FUND

FUNCTION: 900 TRANSFERS & ADVANCES

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
PLANNING & ZONING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ 354,000**	**$ (354,000)**	**-100.00%**	**$ 354,000**	**$ 25,000**	**$ (25,000)**	**-100.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ 354,000**	**$ (354,000)**	**-100.00%**	**$ 354,000**	**$ 25,000**	**$ (25,000)**	**-100.00%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 201 STREET FUND **FUNCTION:** 900 TRANSFERS & ADVANCES	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
PLANNING & ZONING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES	**$ 354,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 354,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

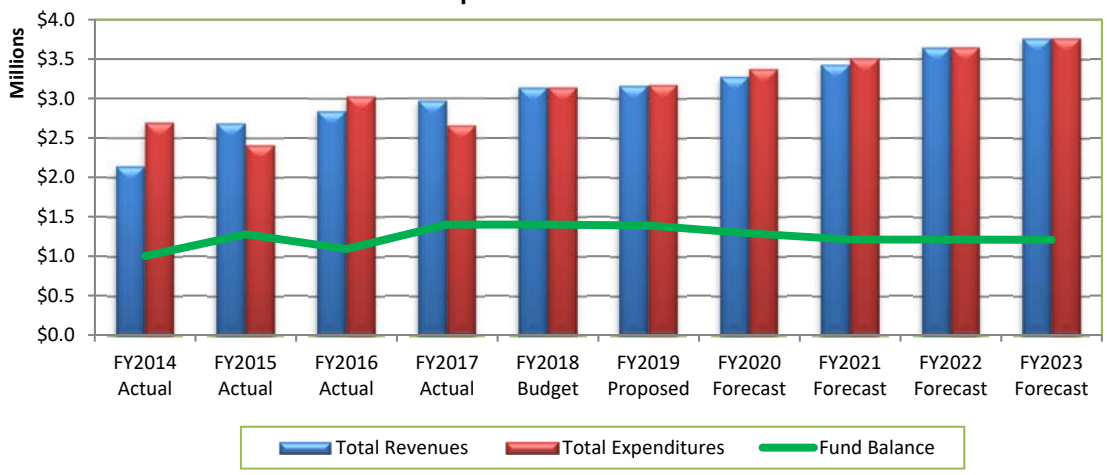
Police Fund (208)

The city's Police fund accounts for the income tax revenues committed to the support of the Police and law enforcement functions. In 2013, the fund received 58.5% of the total income tax collections, and the proportion was increased to 41.5% in 2014. During 2015, 2016 and 2017, the fund received 54.1%, 53.0% and 53.0% respectively, and the fund is receiving 52.0% in 2018. For 2019-2023, the allocations are projected to be as follows:

Year	Allocation
2019	51.50%
2020	51.75%
2021	53.00%
2022	54.50%
2023	54.75%

As illustrated in the below graphic, with the exceptions of 2014 and 2016, revenues either exceeded or were roughly equal to expenditures since 2014. Although the fund is close to having a balanced budget, planned expenditures are slightly higher than revenues (between $2-$98 thousand). This will result in a projected roughly stable carryover balance that is projected to be $1.21 million at the end of FY 2023.

2014-2023 Police Fund Revenues, Expenditures & Fund Balance

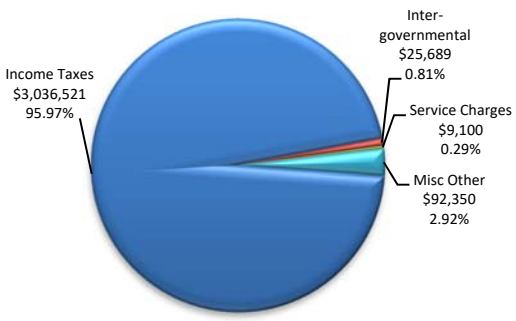


Police Fund – Major Revenue Sources

The city's Police fund revenue for operations comes from four sources: (1) income taxes; (2) service charges; (3) intergovernmental; and (4) miscellaneous other sources.

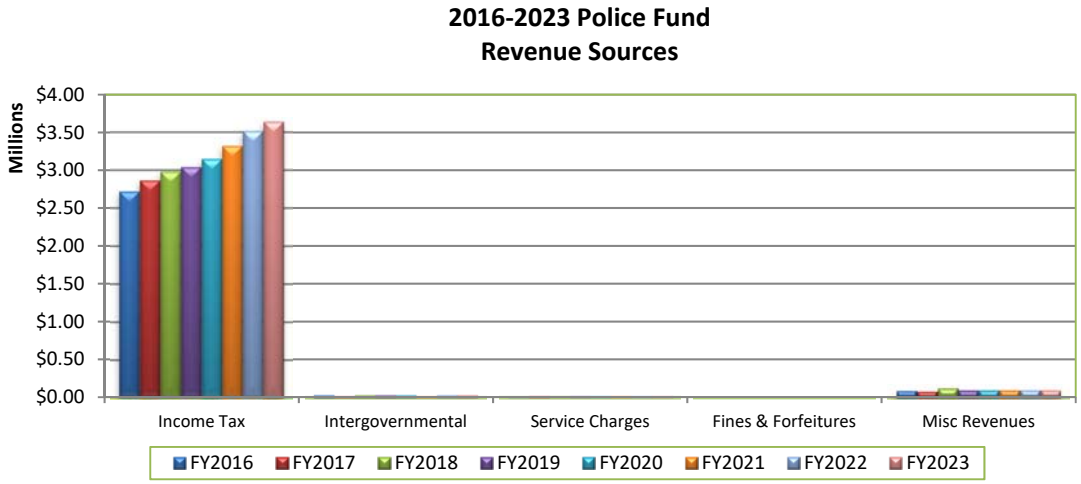
The chart to the right indicates the relative composition of Police fund revenues. The largest component is clearly income taxes (95.97%).

2019 Revenue Budget
Police Fund - by Category

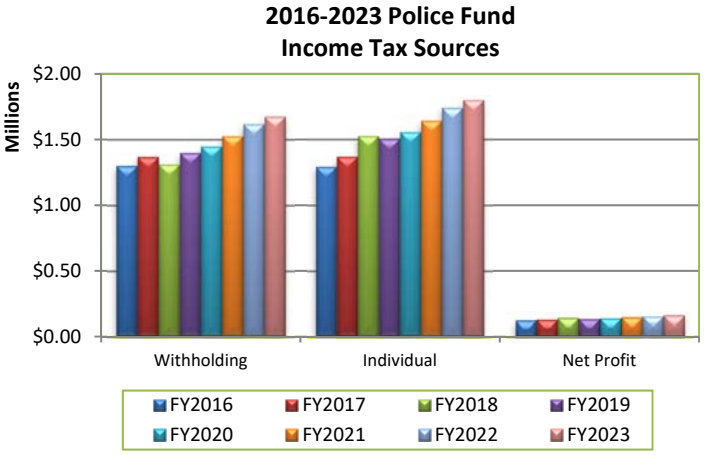


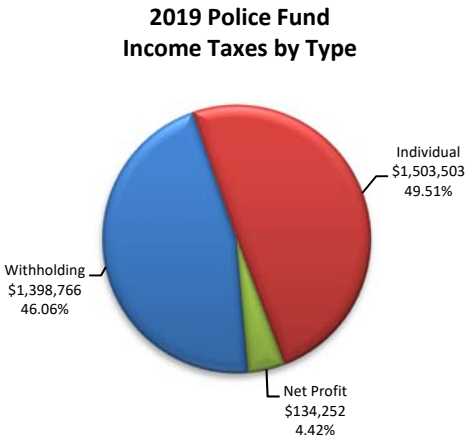
Income Taxes

Income taxes represent 96% of the nearly $3.2 million in projected FY 2019 total Police fund revenues. There are three primary components of income taxes: (1) individual income tax; (2) business net profits tax; and (3) employee withholding tax.



Individual Income Tax – This component reflects the revenues paid by the residents either through quarterly estimates or with the filing of their return. The city currently assesses a 1.0% income tax on the earned income of its residents. For 2019, the collection amount is projected to be $1.40 million, an $88.6 thousand (6.76%) increase from 2017. The variance is driven by the overall projected collections and the increased allocation rate to this fund.





Withholding Income Tax – This item represents taxes that local employers withhold for the employees and remit to the city, or non-local employers operating outside of the city limits who 'courtesy withhold' for their Pataskala resident employees and remit it to RITA on behalf of those employees. For FY 2019, this amounts to $1.50 million, and is down by $21.3 thousand (1.4%) from FY 2018.

Business Net Profit Tax – This represents the tax on corporate net profits paid to the city by commercial operation based in the City of Pataskala. The city currently assesses a 1% tax on the net profits of business operating or based in the city. For fiscal year 2019, the city is projecting $134.3 thousand which is a $7.3 thousand (5.14%) increase from 2018.

Intergovernmental

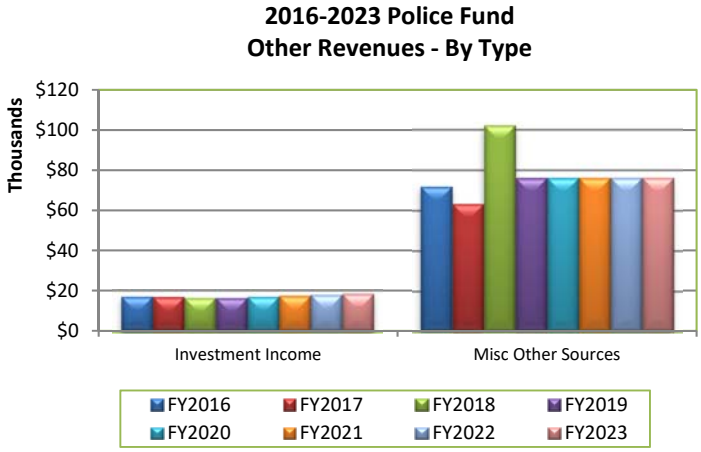
This category accounts for revenues received from other public entities. For FY 2019, it is budgeted at $25.7 thousand (0.81% of the fund total), which is roughly the same as in FY 2018. The major source of funds is the annual $16.7 thousand contribution by the West Licking Fire District for the city's MARCS tower.

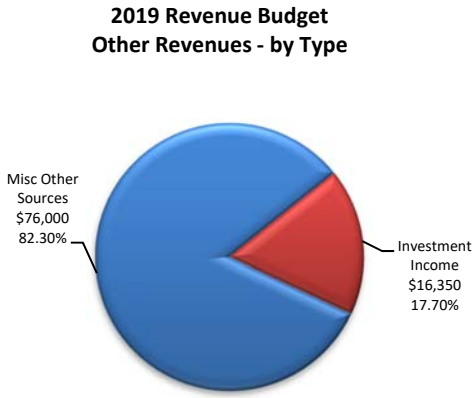
Service Charges

For FY 2019, revenue from various service charges (e.g., fingerprint fees, record copies, etc.) is projected to be $9.1 thousand, and represent 0.29% of total Police fund revenues. For 2019, the budget represents no change from the amount forecast for FY 2018.

Other Sources

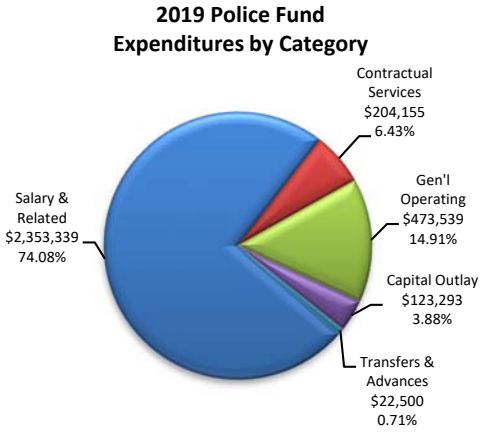
Other Sources is a 'catch-all' revenue category in which to collect and report revenues not reported elsewhere in this report. The allocation of investment income from the commingled investment pool is reported here. These types of revenues are generally unpredictable in nature and can vary widely from one year to the next. For FY 2019 this category is projected to be $92.4 thousand and represents 2.92% of total Police fund revenues. The total is down $26.0 thousand (21.97%) from FY 2018 due to higher than anticipated one-time revenues received in 2018. This revenue category represents revenues generated by the sale of Police assets, refunds, reimbursements, etc.

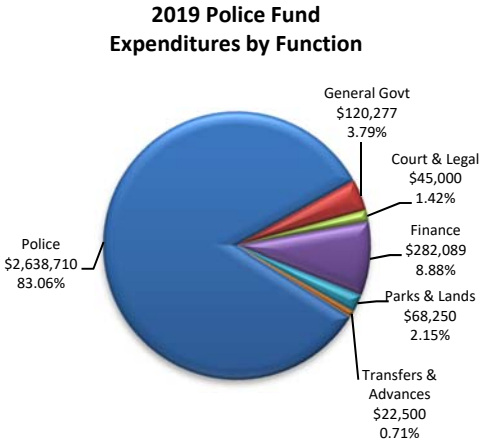




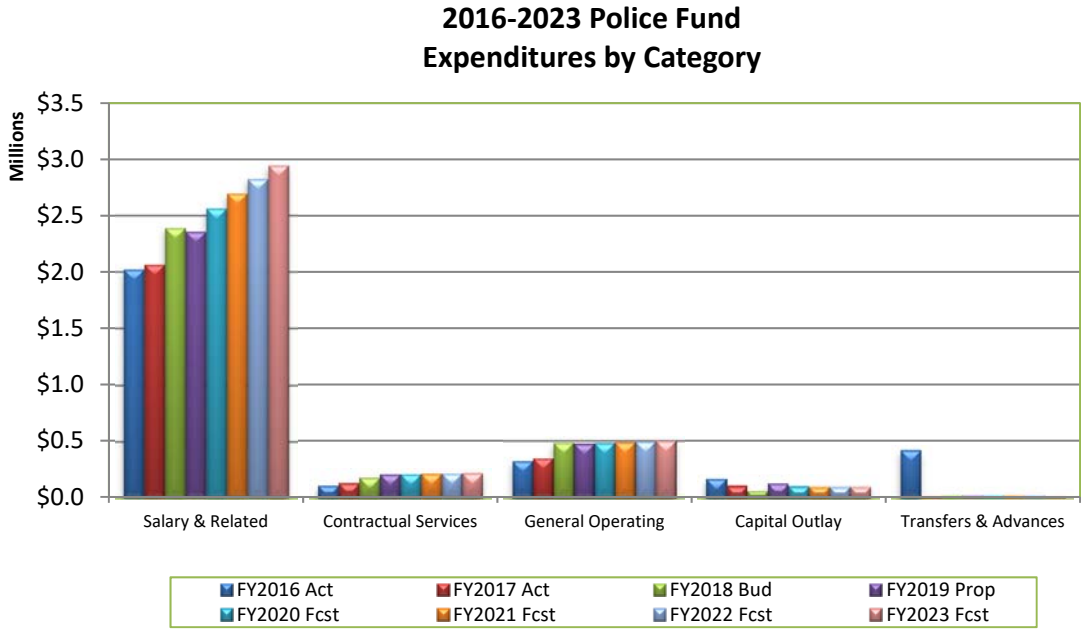
Police Fund – Expenditure Overview

The city's Police fund expenditure budget is comprised of five categories, with the largest categories being Salary & Related (74.1%) and General Operating (14.91%). The other three remaining categories account for approximately 11.02% of the total.





The Police fund has budgeted appropriations in six functional areas: (1) Police; (2) General Government; (3) Finance; (4) Court & Legal; (5) Parks & Lands; and (6) Transfers & Advances. The Police function, however is the primary area, accounting for 83.06% of the total expense budget. Requested FY 2019 appropriations for this fund are $3.18 million, an increase of $45.3 thousand (1.45%) from FY 2018.



The chart above illustrates the growth trends for each category since 2016. Due to anticipated growth in wages and benefits, the salary and related category shows a consistent growth over the 8-year time period with the exception of 2019. That year's budget is reduced to the number of new employees being compensated at a lower pay rate. The general operating and contractual services categories show slower planned growth over the same period.

Police

Mission Statement

The Pataskala Division of Police consistently, and with uniformity, strives to maintain social order and provide professional law enforcement services to citizens in the community, within prescribed ethical, budgetary and constitutional constraints. This agency strives to enforce the law and maintain order in a fair and impartial manner, recognizing the need for justice, and the consistent appearance of justice. The Chief of Police recognizes that no law enforcement agency can operate at its maximum potential without supportive input from the citizens it serves. This agency actively solicits and encourages the cooperation of all citizens to reduce and limit the opportunities for crime, and to assist in bringing justice to those that break the law.

Vision Statement

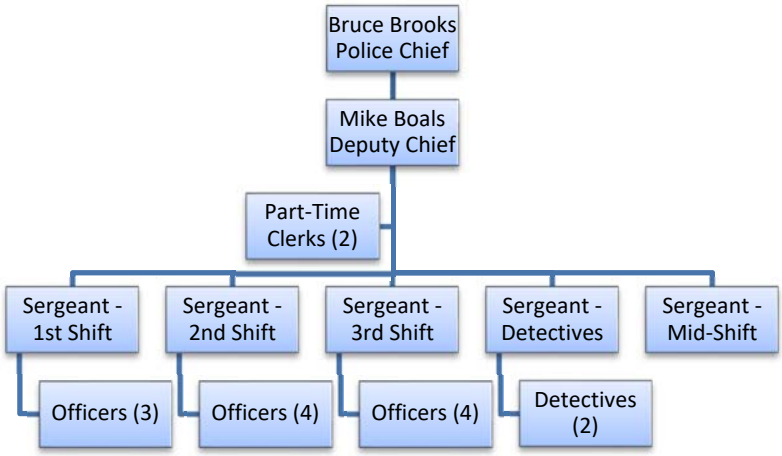
The vision of the Pataskala Division of Police is to accomplish the following objectives within the budgetary and manpower constraints imposed on the agency:

- **Protect Life and Property:** To provide services that contribute to the preservation of life, the protection of property, and the safety of the community.

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

Departmental Overview

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



Major Departmental Activities:

- Investigate crimes and 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.

Proposed Goals & Objectives:

- Continue to provide a safe environment for our growing community. Expanding our involvement in the community by participating in activities and functions. This builds the relationships that that help us gather information to better help keep our residents, business owners, and visitors safe.
- Our goal is to work with City Council to develop a plan that will help us keep experienced employees. This will help us maintain our levels of service to the community by keeping our quality

and experienced personnel with the Police Division.

- Replace two (2) cruisers at a cost of $47,000 each in early 2019. This replacement will continue to allow us to respond to emergencies and routine calls without delay, and risk of vehicle breakdowns.
- We are looking forward to working moving in to on our new facility. It will better allow us to serve the city in a more efficient and safe manner.

Overall, this department is budgeted at $2.64 million and is down by $28.5 thousand (1.07%) from the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Salary & Related	$ 2,003,326	$ 2,305,965	$ 2,262,108	$ (43,857)	-1.90%
Contractual Services	12,427	20,854	19,720	(1,134)	-5.44%
General Operating	163,801	277,391	233,589	(43,802)	-15.79%
Capital Outlay	104,185	63,014	123,293	60,279	95.66%
Total	**$ 2,283,739**	**$ 2,667,224**	**$ 2,638,710**	**$ (28,514)**	**-1.07%**

Salary & Related Salaries and related is down by $43.9 thousand (1.90%) due to the following: (1) reduced average rate of pay in 2019 due to the number of new officers on payroll (e.g., lower pay rate); and (2) 2017 insurance claim funding paid in 2018 which won't reoccur in 2019; offset by: (3) various employee step increases; (4) a 3.0% general wage scale increase factored in wage and benefit calculations; (5) and increased cost of medical insurance.

Contractual Services The 2019 budget for contractual services is $19.7 thousand and is down by $1.1 thousand (5.44%) from the 2018 budget. The decrease is due to the department budgeting slightly lower spending on outside services in 2019.

General Operating The 2019 budget in this category is $233.6 thousand and is down by $43.8 thousand (15.79%). The decrease is primarily driven by one-time purchases of miscellaneous equipment in 2018 not anticipated to recur in 2019.

Capital Outlay This category is up by $60.3 thousand (95.66%) due to increased spending on capital equipment. Proposed FY 2019 expenditures include the following:

Project	Amount
Police cruiser replacements (2)	$94,000
Officer body camera equipment	19,285
Replacement tasers	5,463
Handheld radar unit	1,495
Other miscellaneous equipment	3,050
GRAND TOTAL	**$120,243**

General Government

The appropriations and expenditures in this department represent an allocation of any general

information technology, Human Resources and liability insurance expenses to the Police department. As the City Administrator does not have management responsibility for this department, no allocation of his wages is made to the fund. Overall, this department is budgeted at $120.3 thousand, and is up by $17.1 thousand (16.53%) when compared to the FY 2018 budget. The increase is due primarily to increased premiums on property and liability insurance due to the transition to the new Police facility.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Salary & Related	$ 163	$ 7,777	$ 6,357	$ (1,420)	-18.26%
Contractual Services	60,012	90,440	108,920	18,480	20.43%
General Operating	-	5,000	5,000	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 60,175**	**$ 103,217**	**$ 120,277**	**$ 17,060**	**16.53%**

Salary & Related Salaries and related expenses are approximately the same as in FY 2018.

Contractual Services This category is up by $18.5 thousand (20.43%) due primarily to increased cost of information technology support, and property/liability insurance in FY 2019.

General Operating Spending in this category is the same as that in FY 2018.

Court & Legal

The appropriations and expenditures in this department represent an allocation of the Law Director's annual retainer fee to the Police department, as well as any direct charges for legal representation on Police-related matters. Overall, this department is budgeted at $45 thousand, and is up by $2.5 thousand (5.88%) when compared to the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ 38,891	$ 42,500	$ 45,000	$ 2,500	5.88%
General Operating	-	-	-	-	0.00%
Total	**$ 38,891**	**$ 42,500**	**$ 45,000**	**$ 2,500**	**5.88%**

Contractual Services This category is budgeted for $45.0 thousand, and represents the fund's allocation of the Law Director's annual retainer cost and other outside Counsel. It is up by $2.5 thousand (5.88%) due to anticipated increased legal services.

Finance

The appropriations and expenditures in this department represent an allocation of the Finance department staff expenses to the Police department. In addition, it reflects the expenses paid to the Regional Income Tax Agency (RITA) for processing the income tax collections and reporting, as well as any taxpayer refunds. Overall, this department is budgeted at $282.1 thousand and is up by $18.3 thousand (6.92%) when compared to the FY 2018 budget. The variance is primarily due to the increased income tax collection fees and Finance wages and benefits in FY 2019 (due to new employee).

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Salary & Related	$ 58,968	$ 73,122	$ 84,874	$ 11,752	16.07%
Contractual Services	10,140	15,306	15,265	(41)	-0.27%
General Operating	166,532	175,399	181,950	6,551	3.73%
Total	**$ 235,640**	**$ 263,827**	**$ 282,089**	**$ 18,262**	**6.92%**

Salary & Related This category is up by $11.8 thousand (16.07%) due to: (1) 3.0% general wage increase incorporated into the wage and benefit calculations due to addition of a new accounting clerk position and the approved pay matrix/step increase; and (2) increased participation in, and cost of, health insurance premiums.

Contractual Services This category is roughly the same as the budget in FY 2018.

General Operating This category is up by $6.6 thousand (3.73%) and is due to increased collection fees and refunds based upon the higher level of income tax collections in 2019.

Parks, Lands & Municipal Facilities

In the past, the appropriations and expenditures in this department represent the costs spent to maintain and enhance the Police department facility at the old Town Hall. Starting in 2019, it now provides for the maintenance and associated utilities (e.g., gas, electric, water/sewer, etc.) for the new Police station, as well as any contractual services required for such maintenance. Overall, this department is budgeted at $68.3 thousand, and is up by $36.0 thousand (111.7%) when compared to the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ 4,944	$ 6,640	$ 15,250	$ 8,610	129.67%
General Operating	16,319	25,599	53,000	27,401	107.04%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 21,263**	**$ 32,239**	**$ 68,250**	**$ 36,011**	**111.70%**

Contractual Services This category is up by $8.6 thousand from FY 2018 and is due to increased maintenance and custodial services from FY 2018.

General Operating This category is up by $27.4 thousand from FY 2018 and is due to anticipated increased utility usage (gas, electric, etc.) in the new Police facility.

Capital Outlay This category is unchanged from FY 2018.

Project	Amount
No projects proposed	$0
GRAND TOTAL	**$0**

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a permanent movement of money between funds to provide resources for the receiving fund to operate.

Overall, this department is budgeted at $22.5 thousand and is unchanged when compared to the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Transfers & Advances	$ 17,429	$ 22,500	$ 22,500	$ -	0.00%
Total	**$ 17,429**	**$ 22,500**	**$ 22,500**	**$ -**	**0.00%**

Transfers & Advances

The proposed spending in this category is to provide funding for debt service on the LGIF loan for the MARCS tower. Below is the listing of transfers and advances from the Police fund and the receiving funds:

Transfers:	**$22,500**
Debt Service Fund (401)	$22,500
Advances:	**$0**
No advances planned	

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
208 - POLICE FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		**$ 1,001,734**	**$ 1,278,598**	**$ 1,091,467**	**$ 1,401,017**	**$ 1,399,793**	**$ 1,387,127**	**$ 1,288,902**	**$ 1,211,530**	**$ 1,208,706**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	2,623,855	2,714,898	2,862,486	2,976,845	3,036,521	3,142,800	3,315,273	3,511,375	3,633,307
	Total Taxes	**$ 2,623,855**	**$ 2,714,898**	**$ 2,862,486**	**$ 2,976,845**	**$ 3,036,521**	**$ 3,142,800**	**$ 3,315,273**	**$ 3,511,375**	**$ 3,633,307**
Intergovernmental	State Shared Taxes & Permits	$ 6,259	$ 12,976	$ 12,591	$ 8,800	$ 9,000	$ 9,500	$ 10,000	$ 10,500	$ 11,000
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	16,689	16,689	-	16,689	16,689	16,689	-	16,689	16,689
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ 22,948**	**$ 29,665**	**$ 12,591**	**$ 25,489**	**$ 25,689**	**$ 26,189**	**$ 10,000**	**$ 27,189**	**$ 27,689**
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	8,326	5,847	11,341	9,100	9,100	9,100	9,100	9,100	9,100
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ 8,326**	**$ 5,847**	**$ 11,341**	**$ 9,100**	**$ 9,100**	**$ 9,100**	**$ 9,100**	**$ 9,100**	**$ 9,100**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	665	455	350	500	500	500	500	500	500
	Total Fines & Forfeitures	**$ 665**	**$ 455**	**$ 350**	**$ 500**	**$ 500**	**$ 500**	**$ 500**	**$ 500**	**$ 500**
Other Sources	Investment Income	$ 8,862	$ 16,935	$ 16,720	$ 16,350	$ 16,350	$ 16,850	$ 17,350	$ 17,850	$ 18,350
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	21,828	71,718	63,199	102,000	76,000	76,000	76,000	76,000	76,000
	Total Other Sources	**$ 30,689**	**$ 88,653**	**$ 79,919**	**$ 118,350**	**$ 92,350**	**$ 92,850**	**$ 93,350**	**$ 93,850**	**$ 94,350**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 2,686,483**	**$ 2,839,518**	**$ 2,966,687**	**$ 3,130,284**	**$ 3,164,160**	**$ 3,271,439**	**$ 3,428,223**	**$ 3,642,014**	**$ 3,764,946**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ 1,271,280	$ 1,335,519	$ 1,392,844	$ 1,447,035	$ 1,539,690	$ 1,662,824	$ 1,740,050	$ 1,819,235	$ 1,889,635
	Benefits	580,043	682,439	669,613	939,829	813,649	897,253	951,782	1,001,420	1,051,098
	Total Salary & Related	**$ 1,851,322**	**$ 2,017,958**	**$ 2,062,457**	**$ 2,386,864**	**$ 2,353,339**	**$ 2,560,077**	**$ 2,691,832**	**$ 2,820,655**	**$ 2,940,733**
Contractual Services		$ 76,231	$ 105,578	$ 126,414	$ 175,740	$ 204,155	$ 205,333	$ 207,886	$ 210,295	$ 213,709
General Operating		330,584	322,933	346,652	483,389	473,539	480,334	486,327	494,338	498,865
Capital Outlay		133,983	162,751	104,185	63,014	123,293	101,420	97,050	97,050	97,050
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		17,500	417,429	17,429	22,500	22,500	22,500	22,500	22,500	16,785
	Grand Total Expenditures	**$ 2,409,620**	**$ 3,026,649**	**$ 2,657,137**	**$ 3,131,507**	**$ 3,176,826**	**$ 3,369,664**	**$ 3,505,595**	**$ 3,644,838**	**$ 3,767,142**
Ending Fund Balance		**$ 1,278,598**	**$ 1,091,467**	**$ 1,401,017**	**$ 1,399,793**	**$ 1,387,127**	**$ 1,288,902**	**$ 1,211,530**	**$ 1,208,706**	**$ 1,206,510**
Fund Balance as % of Expenditures		53.06%	36.06%	52.73%	44.70%	43.66%	38.25%	34.56%	33.16%	32.03%

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 208 POLICE FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 1,539,690	$ 1,447,035	$ 92,655	6.40%	$ 983,415	$ 1,392,844	$ 146,846	10.54%
TAXES & INSURANCE	469,777	601,950	(132,173)	-21.96%	350,458	391,643	78,134	19.95%
PENSION	291,872	275,233	16,639	6.05%	179,997	247,561	44,311	17.90%
EMPLOYEE BENEFITS	52,000	62,646	(10,646)	-16.99%	32,013	30,409	21,591	71.00%
TOTAL SALARY & RELATED	**$ 2,353,339**	**$ 2,386,864**	**$ (33,525)**	**-1.40%**	**$ 1,545,882**	**$ 2,062,457**	**$ 290,882**	**14.10%**
GOVERNMENTAL SERVICES	$ 5,000	$ 5,000	$ -	0.00%	$ 4,345	$ -	$ 5,000	100.00%
FINANCIAL & LEGAL	57,965	57,206	759	1.33%	27,948	48,896	9,069	18.55%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	90,250	59,140	31,110	52.60%	45,680	50,108	40,142	80.11%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	50,940	54,394	(3,454)	-6.35%	26,649	27,410	23,530	85.85%
TOTAL CONTRACTUAL SERVICES	**$ 204,155**	**$ 175,740**	**$ 28,415**	**16.17%**	**$ 104,622**	**$ 126,414**	**$ 77,741**	**61.50%**
SUPPLIES & MATERIALS	$ 22,203	$ 18,062	$ 4,141	22.93%	$ 7,625	$ 9,173	$ 13,030	142.04%
TRANSPORTATION	112,500	108,942	3,558	3.27%	54,301	76,691	35,809	46.69%
LAW ENFORCEMENT	31,500	31,387	114	0.36%	13,858	16,527	14,973	90.59%
EQUIPMENT	30,037	59,077	(29,040)	-49.16%	38,939	40,343	(10,306)	-25.55%
UTILITIES	69,000	55,121	13,879	25.18%	15,945	28,208	40,792	144.61%
TAX-RELATED	179,538	174,649	4,889	2.80%	123,959	166,532	13,006	7.81%
MISCELLANEOUS OPERATING	28,761	36,152	(7,391)	-20.44%	3,898	9,178	19,583	213.37%
TOTAL GENERAL OPERATING	**$ 473,539**	**$ 483,389**	**$ (9,850)**	**-2.04%**	**$ 258,525**	**$ 346,652**	**$ 126,887**	**36.60%**
EQUIPMENT	$ 29,293	$ 18,450	$ 10,843	58.77%	$ 15,692	$ 3,029	$ 26,264	867.20%
FACILITIES	-	1,100	(1,100)	-100.00%	-	2,054	(2,054)	-100.00%
ROLLING STOCK	94,000	41,964	52,036	124.00%	40,941	99,103	(5,103)	-5.15%
CAPITAL PROJECTS	-	1,500	(1,500)	-100.00%	1,480	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ 123,293**	**$ 63,014**	**$ 60,279**	**95.66%**	**$ 58,113**	**$ 104,185**	**$ 19,108**	**18.34%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 3,154,326**	**$ 3,109,007**	**$ 45,319**	**1.46%**	**$ 1,967,142**	**$ 2,639,708**	**$ 514,618**	**19.50%**
TOTAL TRANSFERS & ADVANCES	**$ 22,500**	**$ 22,500**	**$ -**	**0.00%**	**$ 22,500**	**$ 17,429**	**$ 5,071**	**29.10%**
GRAND TOTAL EXPENSE	**$ 3,176,826**	**$ 3,131,507**	**$ 45,319**	**1.45%**	**$ 1,989,642**	**$ 2,657,137**	**$ 519,689**	**19.56%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 208 POLICE FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 1,447,035	$ 1,539,690	$ 1,662,824	$ 1,740,050	$ 1,819,235	$ 1,889,635
TAXES & INSURANCE	601,950	469,777	527,650	568,421	602,937	639,193
PENSION	275,233	291,872	315,603	330,361	345,483	358,905
EMPLOYEE BENEFITS	62,646	52,000	54,000	53,000	53,000	53,000
TOTAL SALARY & RELATED	**$ 2,386,864**	**$ 2,353,339**	**$ 2,560,077**	**$ 2,691,832**	**$ 2,820,655**	**$ 2,940,733**
GOVERNMENTAL SERVICES	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
FINANCIAL & LEGAL	57,206	57,965	58,163	58,566	58,775	58,989
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	59,140	90,250	93,000	95,000	97,000	100,000
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	54,394	50,940	49,170	49,320	49,520	49,720
TOTAL CONTRACTUAL SERVICES	**$ 175,740**	**$ 204,155**	**$ 205,333**	**$ 207,886**	**$ 210,295**	**$ 213,709**
SUPPLIES & MATERIALS	$ 18,062	$ 22,203	$ 22,203	$ 22,243	$ 22,243	$ 22,283
TRANSPORTATION	108,942	112,500	112,500	112,500	112,500	112,500
LAW ENFORCEMENT	31,387	31,500	31,500	31,500	31,500	31,500
EQUIPMENT	59,077	30,037	30,037	30,037	30,037	30,055
UTILITIES	55,121	69,000	69,000	69,000	69,000	69,000
TAX-RELATED	174,649	179,538	186,333	192,286	200,297	204,766
MISCELLANEOUS OPERATING	36,152	28,761	28,761	28,761	28,761	28,761
TOTAL GENERAL OPERATING	**$ 483,389**	**$ 473,539**	**$ 480,334**	**$ 486,327**	**$ 494,338**	**$ 498,865**
EQUIPMENT	$ 18,450	$ 29,293	$ 7,420	$ 3,050	$ 3,050	$ 3,050
FACILITIES	1,100	-	-	-	-	-
ROLLING STOCK	41,964	94,000	94,000	94,000	94,000	94,000
CAPITAL PROJECTS	1,500	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ 63,014**	**$ 123,293**	**$ 101,420**	**$ 97,050**	**$ 97,050**	**$ 97,050**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 3,109,007**	**$ 3,154,326**	**$ 3,347,164**	**$ 3,483,095**	**$ 3,622,338**	**$ 3,750,357**
TOTAL TRANSFERS & ADVANCES	**$ 22,500**	**$ 22,500**	**$ 22,500**	**$ 22,500**	**$ 22,500**	**$ 16,785**
GRAND TOTAL EXPENSE	**$ 3,131,507**	**$ 3,176,826**	**$ 3,369,664**	**$ 3,505,595**	**$ 3,644,838**	**$ 3,767,142**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 208 POLICE FUND
FUNCTION: 100 GENERAL GOVERNMENT

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 5,331	$ 6,521	$ (1,190)	-18.25%	$ -	$ -	$ 5,331	100.00%
TAXES & INSURANCE	280	343	(63)	-18.37%	-	163	117	71.45%
PENSION	746	913	(167)	-18.29%	-	-	746	100.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ 6,357**	**$ 7,777**	**$ (1,420)**	**-18.26%**	**$ -**	**$ 163**	**$ 6,194**	**3792.60%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	75,000	52,500	22,500	42.86%	40,798	45,164	29,836	66.06%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	33,920	37,940	(4,020)	-10.60%	18,618	14,848	19,072	128.45%
TOTAL CONTRACTUAL SERVICES	**$ 108,920**	**$ 90,440**	**$ 18,480**	**20.43%**	**$ 59,416**	**$ 60,012**	**$ 48,908**	**81.50%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	5,000	5,000	-	0.00%	1,240	-	5,000	100.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 5,000**	**$ 5,000**	**$ -**	**0.00%**	**$ 1,240**	**$ -**	**$ 5,000**	**100.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 120,277**	**$ 103,217**	**$ 17,060**	**16.53%**	**$ 60,656**	**$ 60,175**	**$ 60,102**	**99.88%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 120,277**	**$ 103,217**	**$ 17,060**	**16.53%**	**$ 60,656**	**$ 60,175**	**$ 60,102**	**99.88%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 208 POLICE FUND
FUNCTION: 100 GENERAL GOVERNMENT

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 6,521	$ 5,331	$ 5,385	$ 5,656	$ 5,883	$ 6,180
TAXES & INSURANCE	343	280	283	297	309	325
PENSION	913	746	754	792	824	865
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ 7,777**	**$ 6,357**	**$ 6,422**	**$ 6,745**	**$ 7,016**	**$ 7,370**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	52,500	75,000	78,000	80,000	82,000	85,000
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	37,940	33,920	32,050	32,200	32,400	32,600
TOTAL CONTRACTUAL SERVICES	**$ 90,440**	**$ 108,920**	**$ 110,050**	**$ 112,200**	**$ 114,400**	**$ 117,600**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	5,000	5,000	5,000	5,000	5,000	5,000
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 103,217**	**$ 120,277**	**$ 121,472**	**$ 123,945**	**$ 126,416**	**$ 129,970**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 103,217**	**$ 120,277**	**$ 121,472**	**$ 123,945**	**$ 126,416**	**$ 129,970**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 208 POLICE FUND

FUNCTION: 200 COURT & LEGAL

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	45,000	42,500	2,500	5.88%	17,500	38,891	6,109	15.71%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ 45,000**	**$ 42,500**	**$ 2,500**	**5.88%**	**$ 17,500**	**$ 38,891**	**$ 6,109**	**15.71%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 45,000**	**$ 42,500**	**$ 2,500**	**5.88%**	**$ 17,500**	**$ 38,891**	**$ 6,109**	**15.71%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 45,000**	**$ 42,500**	**$ 2,500**	**5.88%**	**$ 17,500**	**$ 38,891**	**$ 6,109**	**15.71%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 208 POLICE FUND

FUNCTION: 200 COURT & LEGAL

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	42,500	45,000	45,000	45,000	45,000	45,000
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 42,500**	**$ 45,000**	**$ 45,000**	**$ 45,000**	**$ 45,000**	**$ 45,000**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 42,500**	**$ 45,000**	**$ 45,000**	**$ 45,000**	**$ 45,000**	**$ 45,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 42,500**	**$ 45,000**	**$ 45,000**	**$ 45,000**	**$ 45,000**	**$ 45,000**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 208 POLICE FUND

FUNCTION: 300 POLICE

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	#REF!	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 1,478,194	$ 1,392,073	$ 86,121	6.19%	$ 950,878	$ 1,350,686	$ 127,508	9.44%
TAXES & INSURANCE	450,013	584,921	(134,908)	-23.06%	341,784	381,703	68,310	17.90%
PENSION	281,901	266,325	15,576	5.85%	174,594	240,528	41,373	17.20%
EMPLOYEE BENEFITS	52,000	62,646	(10,646)	-16.99%	32,013	30,409	21,591	71.00%
TOTAL SALARY & RELATED	**$ 2,262,108**	**$ 2,305,965**	**$ (43,857)**	**-1.90%**	**$ 1,499,269**	**$ 2,003,326**	**$ 258,782**	**12.92%**
GOVERNMENTAL SERVICES	$ 5,000	$ 5,000	$ -	0.00%	$ 4,345	$ -	$ 5,000	100.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	14,720	15,854	(1,134)	-7.15%	7,456	12,427	2,293	18.45%
TOTAL CONTRACTUAL SERVICES	**$ 19,720**	**$ 20,854**	**$ (1,134)**	**-5.44%**	**$ 11,801**	**$ 12,427**	**$ 7,293**	**58.69%**
SUPPLIES & MATERIALS	$ 13,303	$ 15,062	$ (1,759)	-11.68%	$ 7,158	$ 6,355	$ 6,948	109.33%
TRANSPORTATION	112,500	108,942	3,558	3.27%	54,301	76,691	35,809	46.69%
LAW ENFORCEMENT	31,500	31,387	114	0.36%	13,858	16,527	14,973	90.59%
EQUIPMENT	24,245	52,827	(28,582)	-54.10%	37,547	40,343	(16,098)	-39.90%
UTILITIES	24,000	33,022	(9,022)	-27.32%	7,454	14,707	9,293	63.19%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	28,041	36,152	(8,111)	-22.44%	3,898	9,178	18,863	205.52%
TOTAL GENERAL OPERATING	**$ 233,589**	**$ 277,391**	**$ (43,802)**	**-15.79%**	**$ 124,216**	**$ 163,801**	**$ 69,788**	**42.61%**
EQUIPMENT	$ 29,293	$ 18,450	$ 10,843	58.77%	$ 15,692	$ 3,029	$ 26,264	867.20%
FACILITIES	-	1,100	(1,100)	-100.00%	-	2,054	(2,054)	-100.00%
ROLLING STOCK	94,000	41,964	52,036	124.00%	40,941	99,103	(5,103)	-5.15%
CAPITAL PROJECTS	-	1,500	(1,500)	-100.00%	1,480	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ 123,293**	**$ 63,014**	**$ 60,279**	**95.66%**	**$ 58,113**	**$ 104,185**	**$ 19,108**	**18.34%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 2,638,710**	**$ 2,667,224**	**$ (28,514)**	**-1.07%**	**$ 1,693,399**	**$ 2,283,739**	**$ 354,971**	**15.54%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 2,638,710**	**$ 2,667,224**	**$ (28,514)**	**-1.07%**	**$ 1,693,399**	**$ 2,283,739**	**$ 354,971**	**15.54%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 208 POLICE FUND

FUNCTION: 300 POLICE

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 1,392,073	$ 1,478,194	$ 1,598,730	$ 1,673,316	$ 1,749,554	$ 1,817,324
TAXES & INSURANCE	584,921	450,013	506,709	545,900	579,048	613,860
PENSION	266,325	281,901	305,219	319,564	334,228	347,236
EMPLOYEE BENEFITS	62,646	52,000	54,000	53,000	53,000	53,000
TOTAL SALARY & RELATED	**$ 2,305,965**	**$ 2,262,108**	**$ 2,464,658**	**$ 2,591,780**	**$ 2,715,830**	**$ 2,831,420**
GOVERNMENTAL SERVICES	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	15,854	14,720	14,720	14,720	14,720	14,720
TOTAL CONTRACTUAL SERVICES	**$ 20,854**	**$ 19,720**	**$ 19,720**	**$ 19,720**	**$ 19,720**	**$ 19,720**
SUPPLIES & MATERIALS	$ 15,062	$ 13,303	$ 13,303	$ 13,303	$ 13,303	$ 13,303
TRANSPORTATION	108,942	112,500	112,500	112,500	112,500	112,500
LAW ENFORCEMENT	31,387	31,500	31,500	31,500	31,500	31,500
EQUIPMENT	52,827	24,245	24,245	24,245	24,245	24,245
UTILITIES	33,022	24,000	24,000	24,000	24,000	24,000
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	36,152	28,041	28,041	28,041	28,041	28,041
TOTAL GENERAL OPERATING	**$ 277,391**	**$ 233,589**	**$ 233,589**	**$ 233,589**	**$ 233,589**	**$ 233,589**
EQUIPMENT	$ 18,450	$ 29,293	$ 7,420	$ 3,050	$ 3,050	$ 3,050
FACILITIES	1,100	-	-	-	-	-
ROLLING STOCK	41,964	94,000	94,000	94,000	94,000	94,000
CAPITAL PROJECTS	1,500	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ 63,014**	**$ 123,293**	**$ 101,420**	**$ 97,050**	**$ 97,050**	**$ 97,050**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 2,667,224**	**$ 2,638,710**	**$ 2,819,387**	**$ 2,942,139**	**$ 3,066,189**	**$ 3,181,779**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 2,667,224**	**$ 2,638,710**	**$ 2,819,387**	**$ 2,942,139**	**$ 3,066,189**	**$ 3,181,779**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 208 POLICE FUND

FUNCTION: 500 FINANCE

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 56,165	$ 48,441	$ 7,724	15.95%	$ 32,536	$ 42,158	$ 14,007	33.23%
TAXES & INSURANCE	19,484	16,686	2,798	16.77%	8,674	9,777	9,707	99.29%
PENSION	9,225	7,995	1,230	15.38%	5,402	7,034	2,191	31.16%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ 84,874**	**$ 73,122**	**$ 11,752**	**16.07%**	**$ 46,612**	**$ 58,968**	**$ 25,906**	**43.93%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	12,965	14,706	(1,741)	-11.84%	10,448	10,005	2,960	29.59%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	2,300	600	1,700	283.33%	575	135	2,165	1603.70%
TOTAL CONTRACTUAL SERVICES	**$ 15,265**	**$ 15,306**	**$ (41)**	**-0.27%**	**$ 11,023**	**$ 10,140**	**$ 5,125**	**50.54%**
SUPPLIES & MATERIALS	$ 900	$ -	$ 900	100.00%	$ -	$ -	$ 900	100.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	792	750	42	5.60%	152	-	792	100.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	179,538	174,649	4,889	2.80%	123,959	166,532	13,006	7.81%
MISCELLANEOUS OPERATING	720	-	720	100.00%	-	-	720	100.00%
TOTAL GENERAL OPERATING	**$ 181,950**	**$ 175,399**	**$ 6,551**	**3.73%**	**$ 124,111**	**$ 166,532**	**$ 15,418**	**9.26%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 282,089**	**$ 263,827**	**$ 18,262**	**6.92%**	**$ 181,747**	**$ 235,640**	**$ 46,449**	**19.71%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 282,089**	**$ 263,827**	**$ 18,262**	**6.92%**	**$ 181,747**	**$ 235,640**	**$ 46,449**	**19.71%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 208 POLICE FUND

FUNCTION: 500 FINANCE

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 48,441	$ 56,165	$ 58,709	$ 61,078	$ 63,798	$ 66,131
TAXES & INSURANCE	16,686	19,484	20,658	22,224	23,580	25,008
PENSION	7,995	9,225	9,630	10,005	10,431	10,804
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ 73,122**	**$ 84,874**	**$ 88,997**	**$ 93,307**	**$ 97,809**	**$ 101,943**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	14,706	12,965	13,163	13,566	13,775	13,989
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	600	2,300	2,400	2,400	2,400	2,400
TOTAL CONTRACTUAL SERVICES	**$ 15,306**	**$ 15,265**	**$ 15,563**	**$ 15,966**	**$ 16,175**	**$ 16,389**
SUPPLIES & MATERIALS	$ -	$ 900	$ 900	$ 940	$ 940	$ 980
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	750	792	792	792	792	810
UTILITIES	-	-	-	-	-	-
TAX-RELATED	174,649	179,538	186,333	192,286	200,297	204,766
MISCELLANEOUS OPERATING	-	720	720	720	720	720
TOTAL GENERAL OPERATING	**$ 175,399**	**$ 181,950**	**$ 188,745**	**$ 194,738**	**$ 202,749**	**$ 207,276**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 263,827**	**$ 282,089**	**$ 293,305**	**$ 304,011**	**$ 316,733**	**$ 325,608**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 263,827**	**$ 282,089**	**$ 293,305**	**$ 304,011**	**$ 316,733**	**$ 325,608**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 208 POLICE FUND

FUNCTION: 600 PARKS, LANDS & MUNICIPAL FACILITIES

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	15,250	6,640	8,610	129.67%	4,882	4,944	10,306	208.45%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ 15,250**	**$ 6,640**	**$ 8,610**	**129.67%**	**$ 4,882**	**$ 4,944**	**$ 10,306**	**208.45%**
SUPPLIES & MATERIALS	$ 8,000	$ 3,000	$ 5,000	166.67%	$ 466	$ 2,818	$ 5,182	183.86%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	500	(500)	-100.00%	-	-	-	0.00%
UTILITIES	45,000	22,099	22,901	103.63%	8,491	13,501	31,499	233.31%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 53,000**	**$ 25,599**	**$ 27,401**	**107.04%**	**$ 8,958**	**$ 16,319**	**$ 36,681**	**224.77%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 68,250**	**$ 32,239**	**$ 36,011**	**111.70%**	**$ 13,840**	**$ 21,263**	**$ 46,987**	**220.97%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 68,250**	**$ 32,239**	**$ 36,011**	**111.70%**	**$ 13,840**	**$ 21,263**	**$ 46,987**	**220.97%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	208	POLICE FUND	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
FUNCTION:	600	PARKS, LANDS & MUNICIPAL FACILITIES						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			-	-	-	-	-	-
MAINTENANCE & INSURANCE			6,640	15,250	15,000	15,000	15,000	15,000
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ 6,640**	**$ 15,250**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**
SUPPLIES & MATERIALS			$ 3,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			500	-	-	-	-	-
UTILITIES			22,099	45,000	45,000	45,000	45,000	45,000
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ 25,599**	**$ 53,000**	**$ 53,000**	**$ 53,000**	**$ 53,000**	**$ 53,000**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ 32,239**	**$ 68,250**	**$ 68,000**	**$ 68,000**	**$ 68,000**	**$ 68,000**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ 32,239**	**$ 68,250**	**$ 68,000**	**$ 68,000**	**$ 68,000**	**$ 68,000**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 208 POLICE FUND
FUNCTION: 900 TRANSFERS & ADVANCES

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ 22,500**	**$ 22,500**	**$ -**	**0.00%**	**$ 22,500**	**$ 17,429**	**$ 5,071**	**29.10%**
GRAND TOTAL EXPENSE	**$ 22,500**	**$ 22,500**	**$ -**	**0.00%**	**$ 22,500**	**$ 17,429**	**$ 5,071**	**29.10%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	208	POLICE FUND	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
FUNCTION:	900	TRANSFERS & ADVANCES						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			-	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES			**$ 22,500**	**$ 22,500**	**$ 22,500**	**$ 22,500**	**$ 22,500**	**$ 16,785**
GRAND TOTAL EXPENSE			**$ 22,500**	**$ 22,500**	**$ 22,500**	**$ 22,500**	**$ 22,500**	**$ 16,785**

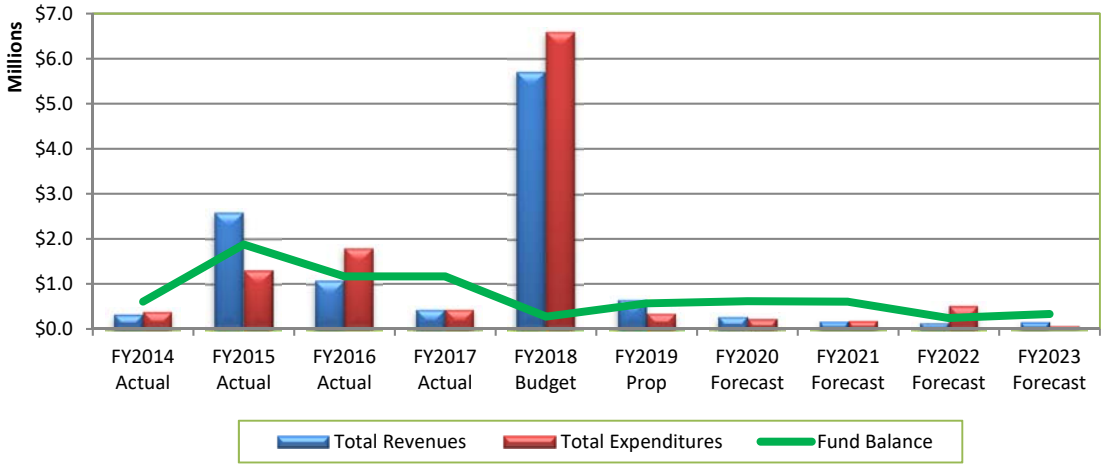
Capital Improvements Fund (301)

The city's Capital Improvements fund is a capital projects fund created for the purpose providing funding for large scale projects and capital equipment acquisition. Funding from these projects comes primarily from income tax revenues and/or transfers from the General and other funds. In 2014, the fund received 7.0%, and the proportion was reduced to 0% in 2015. During 2016, 2017 and 2018, the fund received 2.15%, 2.45% and 6.7%, respectively. For 2019-2023, the allocations are projected to be as follows:

Year	Allocation
2019	9.50%
2020	2.00%
2021	2.00%
2022	2.00%
2023	2.00%

This fund was created in 2012 to address funding issues for citywide capital projects. Over the 10-year period highlighted in the illustration below, the fund balance has fluctuated between $241 thousand and $1.87 million. Over the 2019-2023 forecast period, the fund balance is maintained well below $1.0 million each year, and in some cases ending the year below $400 thousand.

2014-2023 Capital Improvements Fund Revenues, Expenditures & Fund Balance

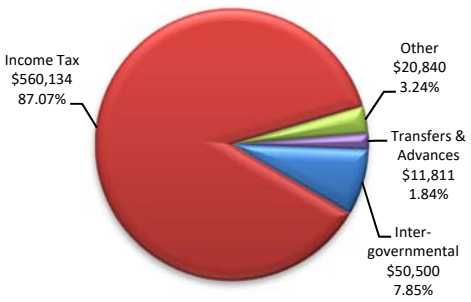


Capital Improvements Fund – Major Revenue Sources

In 2019, the city's Capital Improvements fund revenue for operations comes from four sources: (1) Income Taxes; (2) Intergovernmental; (3) Other Sources; and (4) Transfers & Advances

The chart to the right indicates the relative composition of Capital Improvements fund revenues. For 2019, the largest component is income tax revenue (87.07%).

2019 Revenue Budget
Capital Improvements Fund - by Category

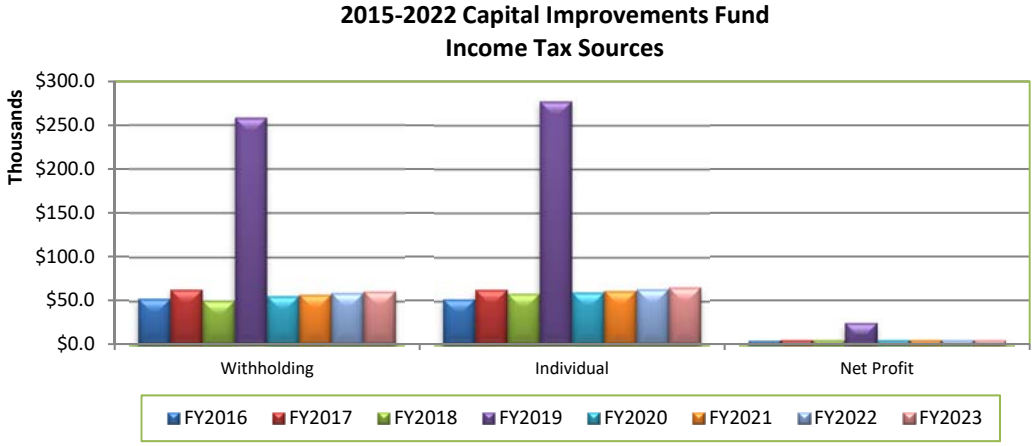


Income Taxes

Income taxes represent 87.07% of the $643.3 thousand in projected FY 2019 total Capital Improvement fund

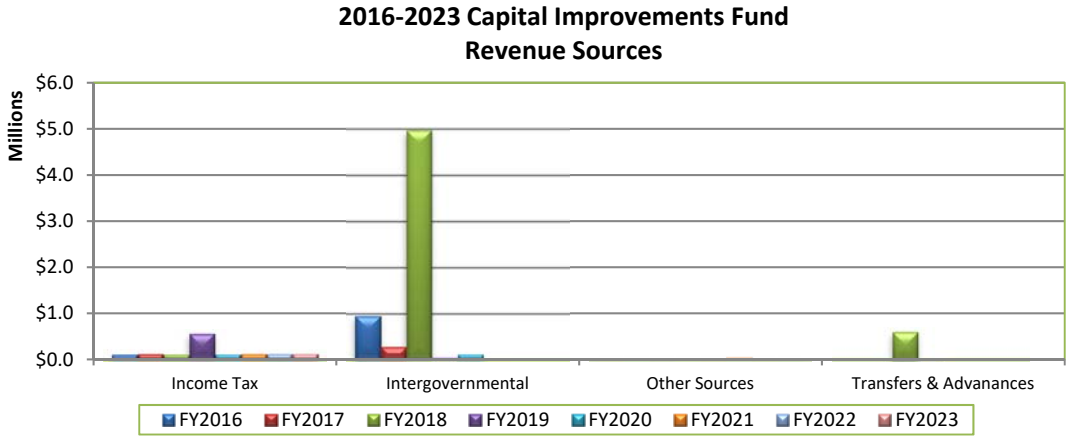
revenues. There are three primary components of income taxes: (1) individual income tax; (2) business net profits tax; and (3) employee withholding tax.

Individual Income Tax – This component reflects the revenues paid by the residents either through quarterly estimates or with the filing of their return. The city currently assesses a 1.0% income tax on the earned income of its residents, with no credit given for taxes paid to other municipalities. For 2019, the collection amount is projected to be $277.3 thousand, a 372.9% increase from 2018, and is based upon 2019 collection rates and the change in allocation.



Withholding Income Tax – This item represents taxes that local employers withhold for the employees and remit to the city, or non-local employers operating outside of the city limits who 'courtesy withhold' for their Pataskala resident employees and remit it to RITA on behalf of those employees. For FY 2019, this amounts to $258.0 thousand, an increase of $207.6 thousand (412.0%) from FY 2018.

Business Net Profit Tax – This represents the tax on corporate net profits paid to the city by commercial operation based in the City of Pataskala. The city currently assesses a 1% tax on the net profits of business operating or based in the city. For fiscal year 2019, the city is projecting $24.8 thousand.



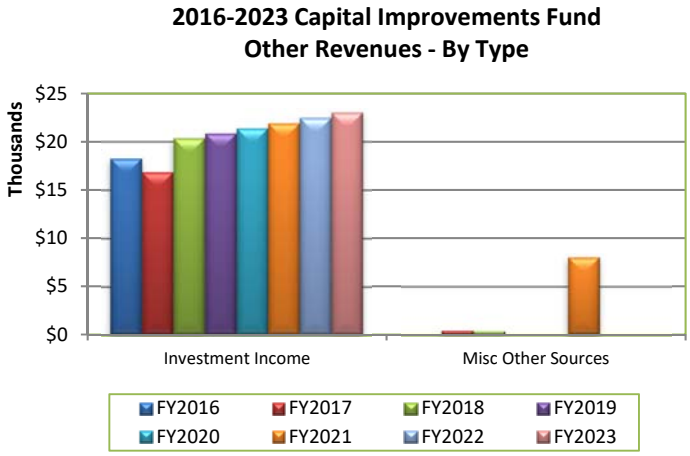
Intergovernmental – Grants & Loans

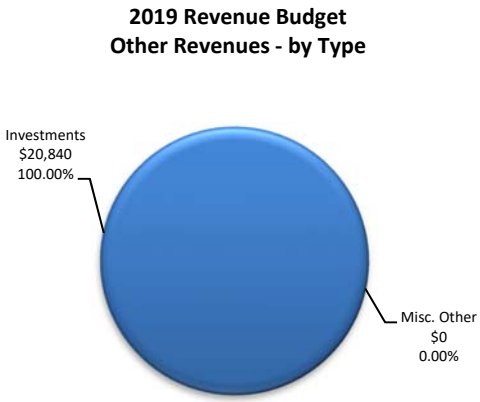
In FY 2018, MORPC is providing approximately $4.42 million in funding toward the Mink Street Phase II project, and ODOT is providing $545.6 thousand toward the Taylor Road/Cleveland Road trail project.

Proper accounting requires the city to recognize the total cost of the project and the MORPC and ODOT-contributed portions as grant revenue. We have included $50 thousand in the FY 2019 budget in the event the Mink Street project is not closed out by year-end 2018.

Other Sources

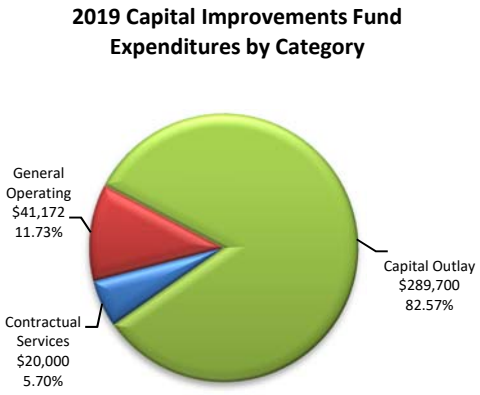
Other Sources is a 'catch-all' revenue category in which to collect and report revenues not reported elsewhere in this report. The allocation of investment income from the commingled investment pool is reported here. These types of revenues are generally unpredictable in nature and can vary widely from one year to the next. For FY 2019 this category is projected to be $20.8 thousand and represents 3.24% of total Capital Improvement fund revenues. This revenue category represents revenues generated by miscellaneous sources, including investments.

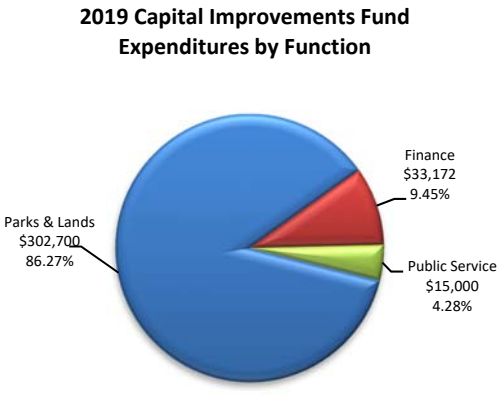




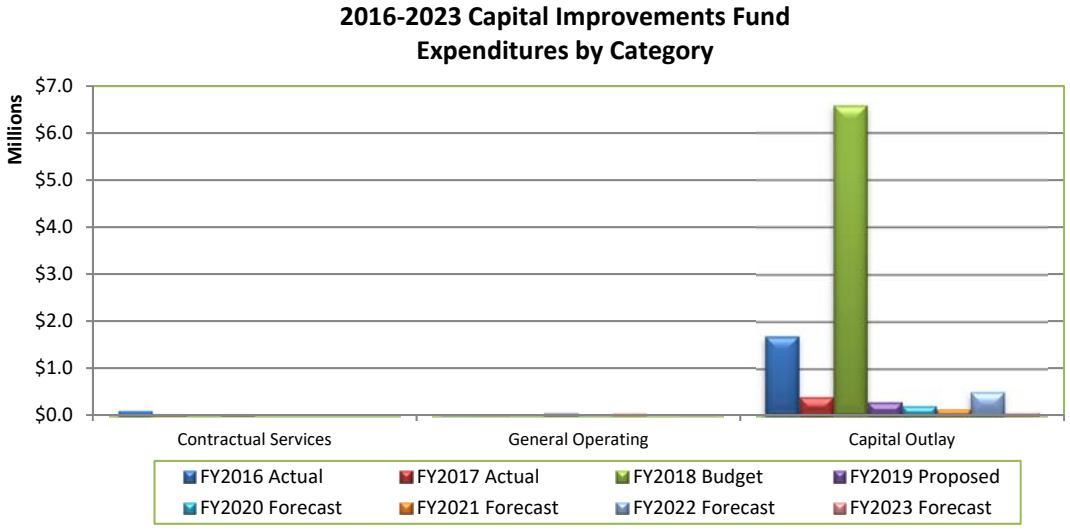
Capital Improvements Fund – Expenditure Overview

The city's Capital Improvements fund expenditure budget typically consists of three categories, the largest category being Capital Outlay (82.57%). The other major category, General Operating, accounts for approximately 11.73% of the total.





The Capital Improvements fund has budgeted appropriations for 2018 in: (1) Parks, Lands & Municipal Facilities; (2) Finance and (3) Public Service. Requested FY 2019 appropriations for this fund are $350.9 thousand, reflecting a decrease of $6.24 million (94.68%) from FY 2018.



The largest portion of 2019 budgeted spending represents the total cost of electrical system improvements to the city's Town Hall building. Other than a few small park-related projects, the other portion of the 2019 budget is the fund's share of the income tax cost of collection.

Public Service

The appropriations in this department are for a single project, the Broad Street intersection pedestrian improvements project. Overall, this department is budgeted at $15.0 thousand for FY 2019, and is down by $5.92 million (99.8%) when compared to the FY 2018 budget which included funding for the Mink Street phase II project.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ -	$ -	$ -	$ -	0.00%
General Operating	-	-	-	-	0.00%
Capital Outlay	361,312	5,934,617	15,000	(5,919,617)	-99.75%
Total	**$ 361,312**	**$5,934,617**	**$ 15,000**	**$ (5,919,617)**	**-99.75%**

Capital Outlay This category is down by $5.92 million (99.75%) due to significant spending in FY 2018 on major infrastructure projects that aren't occurring again in 2019. The 2019 expenditures include the following:

Project	Amount
Broad Street intersection pedestrian improvements	$15,000
GRAND TOTAL	**$15,000**

General Government

The appropriations in this department represent an allocation of any engineering-related expenses. This department is budgeted at $0 thousand, and is roughly the same when compared to FY 2018.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ -	$ -	$ -	$ -	0.00%
General Operating	-	-	-	-	0.00%
Capital Outlay	361,312	5,934,617	15,000	(5,919,617)	-99.75%
Total	**$ 361,312**	**$5,934,617**	**$ 15,000**	**$ (5,919,617)**	**-99.75%**

Contractual Services No spending in this budget item has been requested for FY 2019.

Finance

The appropriations and expenditures in this department are used to pay the Regional Income Tax Agency (RITA) the 3% fee assessed for processing the income tax collections and reporting. In addition, any taxpayer refunds are charged to this line item. Overall, this department is budgeted at $33.2 thousand, and is up by $25.8 thousand (351.8%) when compared to the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ -	$ -	$ -	$ -	0.00%
General Operating	7,698	342	33,172	32,830	9599.42%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 7,698**	**$ 342**	**$ 33,172**	**$ 32,830**	**9599.42%**

General Operating This category is up by $25.8 thousand (351.8%) due to the allocation rate to the fund being increased for FY 2019 (9.5% vs 6.7%).

Parks, Lands & Municipal Facilities

The appropriations and expenditures in this department represent the costs spent to maintain and enhance city-owned parks and facilities. In typically includes the significant improvement projects (e.g. capital spending) to such facilities. Overall, this department is budgeted at $307.7 thousand, and is down by $347.9 thousand (53.47%) when compared to the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ 19,413	$ 6,000	$ 20,000	$ 14,000	233.33%
General Operating	-	-	8,000	8,000	100.00%
Capital Outlay	42,500	644,550	274,700	(369,850)	-57.38%
Total	**$ 61,913**	**$ 650,550**	**$ 302,700**	**$ (347,850)**	**-53.47%**

Contractual Services This category is budgeted at $20.0 thousand and is up by $14.0 thousand (233.3%) from FY 2018. The proposed budget is to provide funding for parking lot improvements at City Hall

Capital Outlay

This category is budgeted at $274.7 thousand and is down by $369.9 thousand (57.38%) when compared to FY 2018 budget. The 2019 expenditures include:

Project	Amount
Town Hall electrical system improvements	$200,000
Liberty Park trail, bridge and other improvements	45,000
Foundation Park holding tank replacement	11,000
Municipal Park security lighting	8,700
Other miscellaneous park projects	10,000
GRAND TOTAL	**$274,700**

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
301 - CAPITAL IMPROVEMENTS FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		**$ 605,573**	**$ 1,874,189**	**$ 1,166,301**	**$ 1,164,860**	**$ 274,111**	**$ 566,525**	**$ 615,619**	**$ 602,809**	**$ 241,618**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	110,133	132,322	114,482	560,135	121,461	125,104	128,858	132,724
	Total Taxes	**$ -**	**$ 110,133**	**$ 132,322**	**$ 114,482**	**$ 560,135**	**$ 121,461**	**$ 125,104**	**$ 128,858**	**$ 132,724**
Intergovernmental	State Shared Taxes & Permits	$ -	$ 526	$ 567	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500
	Grants & Loans	-	950,947	283,867	4,966,120	50,000	120,000	7,500	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ -**	**$ 951,473**	**$ 284,434**	**$ 4,966,620**	**$ 50,500**	**$ 120,500**	**$ 8,000**	**$ 500**	**$ 500**
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ 14,629	$ 18,238	$ 16,827	$ 20,330	$ 20,840	$ 21,360	$ 21,890	$ 22,440	$ 23,000
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	39,797	8	476	400	-	-	8,000	-	-
	Total Other Sources	**$ 54,426**	**$ 18,246**	**$ 17,304**	**$ 20,730**	**$ 20,840**	**$ 21,360**	**$ 29,890**	**$ 22,440**	**$ 23,000**
Transfers	Transfers & Advances In	$ 2,522,274	$ -	$ -	$ 600,000	$ 11,811	$ -	$ -	$ -	$ -
	Total Transfers	**$ 2,522,274**	**$ -**	**$ -**	**$ 600,000**	**$ 11,811**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 2,576,700**	**$ 1,079,852**	**$ 434,060**	**$ 5,701,832**	**$ 643,286**	**$ 263,321**	**$ 162,994**	**$ 151,798**	**$ 156,224**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ 215,561	$ 90,011	$ 23,991	$ 6,072	$ 20,000	$ -	$ -	$ -	$ -
General Operating		-	5,673	7,698	7,342	41,172	4,227	30,804	2,989	7,698
Capital Outlay		992,523	1,692,056	403,812	6,579,167	289,700	210,000	145,000	510,000	60,000
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		100,000	-	-	-	-	-	-	-	-
	Grand Total Expenditures	**$ 1,308,084**	**$ 1,787,741**	**$ 435,501**	**$ 6,592,581**	**$ 350,872**	**$ 214,227**	**$ 175,804**	**$ 512,989**	**$ 67,698**
Ending Fund Balance		**$ 1,874,189**	**$ 1,166,301**	**$ 1,164,860**	**$ 274,111**	**$ 566,525**	**$ 615,619**	**$ 602,809**	**$ 241,618**	**$ 330,144**
Fund Balance as % of Expenditures		143.28%	65.24%	267.48%	4.16%	161.46%	287.37%	342.89%	47.10%	487.67%

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 301 CAPITAL IMPROVEMENTS

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	72	(72)	-100.00%	-	4,578	(4,578)	-100.00%
MAINTENANCE & INSURANCE	20,000	-	20,000	100.00%	-	19,413	587	3.02%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	6,000	(6,000)	-100.00%	6,000	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ 20,000**	**$ 6,072**	**$ 13,928**	**229.39%**	**$ 6,000**	**$ 23,991**	**$ (3,991)**	**-16.64%**
SUPPLIES & MATERIALS	$ 8,000	$ -	$ 8,000	100.00%	$ -	$ -	$ 8,000	100.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	33,172	7,342	25,830	351.81%	4,768	7,698	25,474	330.91%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 41,172**	**$ 7,342**	**$ 33,830**	**460.77%**	**$ 4,768**	**$ 7,698**	**$ 33,474**	**434.83%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	289,700	6,579,167	(6,289,467)	-95.60%	900,929	403,812	(114,112)	-28.26%
TOTAL CAPITAL OUTLAY	**$ 289,700**	**$ 6,579,167**	**$ (6,289,467)**	**-95.60%**	**$ 900,929**	**$ 403,812**	**$ (114,112)**	**-28.26%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 350,872**	**$ 6,592,581**	**$ (6,241,709)**	**-94.68%**	**$ 911,697**	**$ 435,501**	**$ (84,629)**	**-19.43%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 350,872**	**$ 6,592,581**	**$ (6,241,709)**	**-94.68%**	**$ 911,697**	**$ 435,501**	**$ (84,629)**	**-19.43%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 301 CAPITAL IMPROVEMENTS

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	72	-	-	-	-	-
MAINTENANCE & INSURANCE	-	20,000	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	6,000	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 6,072**	**$ 20,000**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ 8,000	$ -	$ 25,000	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	7,342	33,172	4,227	5,804	2,989	7,698
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 7,342**	**$ 41,172**	**$ 4,227**	**$ 30,804**	**$ 2,989**	**$ 7,698**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	6,579,167	289,700	210,000	145,000	510,000	60,000
TOTAL CAPITAL OUTLAY	**$ 6,579,167**	**$ 289,700**	**$ 210,000**	**$ 145,000**	**$ 510,000**	**$ 60,000**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 6,592,581**	**$ 350,872**	**$ 214,227**	**$ 175,804**	**$ 512,989**	**$ 67,698**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 6,592,581**	**$ 350,872**	**$ 214,227**	**$ 175,804**	**$ 512,989**	**$ 67,698**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 301 CAPITAL IMPROVEMENTS

FUNCTION: 100 GENERAL GOVERNMENT

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	72	(72)	-100.00%	-	4,578	(4,578)	-100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ 72**	**$ (72)**	**-100.00%**	**$ -**	**$ 4,578**	**$ (4,578)**	**-100.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ 72**	**$ (72)**	**-100.00%**	**$ -**	**$ 4,578**	**$ (4,578)**	**-100.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ 72**	**$ (72)**	**-100.00%**	**$ -**	**$ 4,578**	**$ (4,578)**	**-100.00%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

			2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
FUND:	301	CAPITAL IMPROVEMENTS						
FUNCTION:	100	GENERAL GOVERNMENT						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			72	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ 72**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ 72**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ 72**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 301 CAPITAL IMPROVEMENTS

FUNCTION: 400 PUBLIC SERVICE

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	15,000	5,934,617	(5,919,617)	-99.75%	778,118	361,312	(346,312)	-95.85%
TOTAL CAPITAL OUTLAY	**$ 15,000**	**$ 5,934,617**	**$ (5,919,617)**	**-99.75%**	**$ 778,118**	**$ 361,312**	**$ (346,312)**	**-95.85%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 15,000**	**$ 5,934,617**	**$ (5,919,617)**	**-99.75%**	**$ 778,118**	**$ 361,312**	**$ (346,312)**	**-95.85%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 15,000**	**$ 5,934,617**	**$ (5,919,617)**	**-99.75%**	**$ 778,118**	**$ 361,312**	**$ (346,312)**	**-95.85%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 301 CAPITAL IMPROVEMENTS **FUNCTION:** 400 PUBLIC SERVICE	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	5,934,617	15,000	-	-	450,000	-
TOTAL CAPITAL OUTLAY	**$ 5,934,617**	**$ 15,000**	**$ -**	**$ -**	**$ 450,000**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 5,934,617**	**$ 15,000**	**$ -**	**$ -**	**$ 450,000**	**$ -**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 5,934,617**	**$ 15,000**	**$ -**	**$ -**	**$ 450,000**	**$ -**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 301 CAPITAL IMPROVEMENTS

FUNCTION: 500 FINANCE

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	33,172	7,342	25,830	351.81%	4,768	7,698	25,474	330.91%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 33,172**	**$ 7,342**	**$ 25,830**	**351.81%**	**$ 4,768**	**$ 7,698**	**$ 25,474**	**330.91%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 33,172**	**$ 7,342**	**$ 25,830**	**351.81%**	**$ 4,768**	**$ 7,698**	**$ 25,474**	**330.91%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 33,172**	**$ 7,342**	**$ 25,830**	**351.81%**	**$ 4,768**	**$ 7,698**	**$ 25,474**	**330.91%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 301 CAPITAL IMPROVEMENTS **FUNCTION:** 500 FINANCE	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	7,342	33,172	4,227	5,804	2,989	7,698
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 7,342**	**$ 33,172**	**$ 4,227**	**$ 5,804**	**$ 2,989**	**$ 7,698**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 7,342**	**$ 33,172**	**$ 4,227**	**$ 5,804**	**$ 2,989**	**$ 7,698**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 7,342**	**$ 33,172**	**$ 4,227**	**$ 5,804**	**$ 2,989**	**$ 7,698**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 301 CAPITAL IMPROVEMENTS **FUNCTION:** 600 PARKS, LANDS & MUNICIPAL FACILITIES	**2019 Budget**	**2018 Budget**	**$ Increase / (Decrease)**	**% Increase/ (Decrease)**	**Aug-18 YTD Actual**	**2017 FY Actual**	**$ Increase / (Decrease)**	**% Increase / (Decrease)**
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	20,000	-	20,000	100.00%	-	19,413	587	3.02%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	6,000	(6,000)	-100.00%	6,000	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ 20,000**	**$ 6,000**	**$ 14,000**	**233.33%**	**$ 6,000**	**$ 19,413**	**$ 587**	**3.02%**
SUPPLIES & MATERIALS	$ 8,000	$ -	$ 8,000	100.00%	$ -	$ -	$ 8,000	100.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 8,000**	**$ -**	**$ 8,000**	**100.00%**	**$ -**	**$ -**	**$ 8,000**	**100.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	274,700	644,550	(369,850)	-57.38%	122,811	42,500	232,200	546.35%
TOTAL CAPITAL OUTLAY	**$ 274,700**	**$ 644,550**	**$ (369,850)**	**-57.38%**	**$ 122,811**	**$ 42,500**	**$ 232,200**	**546.35%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 302,700**	**$ 650,550**	**$ (347,850)**	**-53.47%**	**$ 128,811**	**$ 61,913**	**$ 240,787**	**388.91%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 302,700**	**$ 650,550**	**$ (347,850)**	**-53.47%**	**$ 128,811**	**$ 61,913**	**$ 240,787**	**388.91%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 301 CAPITAL IMPROVEMENTS **FUNCTION:** 600 PARKS, LANDS & MUNICIPAL FACILITIES	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	20,000	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	6,000	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 6,000**	**$ 20,000**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ 8,000	$ -	$ 25,000	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ 8,000**	**$ -**	**$ 25,000**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	644,550	274,700	210,000	145,000	60,000	60,000
TOTAL CAPITAL OUTLAY	**$ 644,550**	**$ 274,700**	**$ 210,000**	**$ 145,000**	**$ 60,000**	**$ 60,000**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 650,550**	**$ 302,700**	**$ 210,000**	**$ 170,000**	**$ 60,000**	**$ 60,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 650,550**	**$ 302,700**	**$ 210,000**	**$ 170,000**	**$ 60,000**	**$ 60,000**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	301	CAPITAL IMPROVEMENTS	**2019 Budget**	**2018 Budget**	**$ Increase / (Decrease)**	**% Increase/ (Decrease)**	**Aug-18 YTD Actual**	**2017 FY Actual**	**$ Increase / (Decrease)**	**% Increase / (Decrease)**
FUNCTION:	900	TRANSFERS & ADVANCES								
SALARIES & WAGES			$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE			-	-	-	0.00%	-	-	-	0.00%
PENSION			-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS			-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL			-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING			-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE			-	-	-	0.00%	-	-	-	0.00%
UTILITY			-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES			-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES			**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS			$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION			-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT			-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT			-	-	-	0.00%	-	-	-	0.00%
UTILITIES			-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED			-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING			-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT			$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES			-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK			-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS			-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE			-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED			-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE			**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	301	CAPITAL IMPROVEMENTS	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
FUNCTION:	900	TRANSFERS & ADVANCES						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			-	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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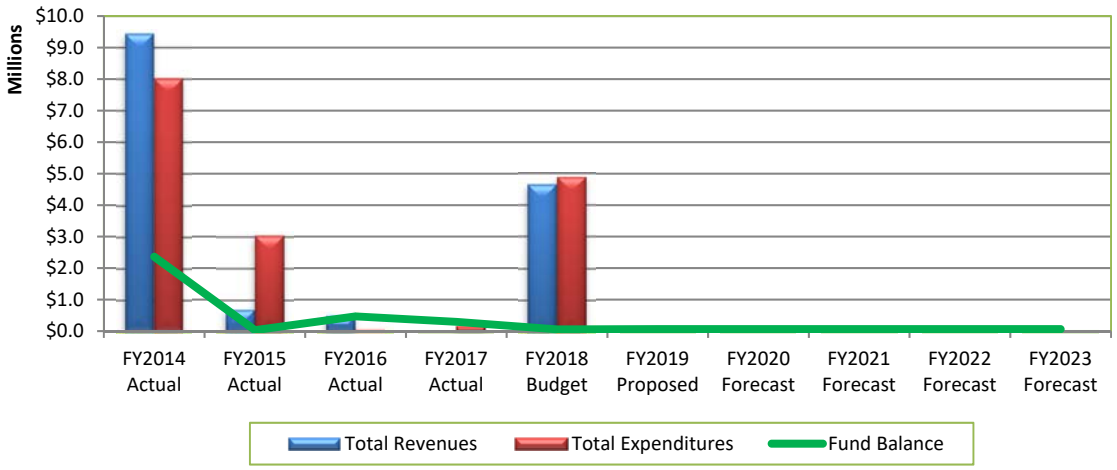
Bond Improvements Fund (302)

The city's Bond Improvements fund is a capital projects fund that was established in 2012 for the purpose of segregating revenues generated through the issuance of debt to provide funding for large scale projects and capital equipment acquisition. As the name would imply, funding from these projects comes from the issuance of debt (either BANs or bonds). In 2018, the fund received the $4.6 million in proceeds from bonds issued for the construction of a new Police station. The proceeds of the bonds are not expected to be fully expended until mid-2019.

2014-2023 Bond Improvements Fund Revenues, Expenditures & Fund Balance



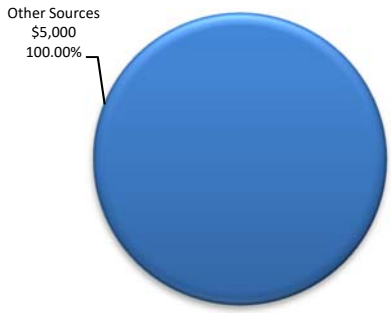
Bond Improvements Fund – Major Revenue Sources

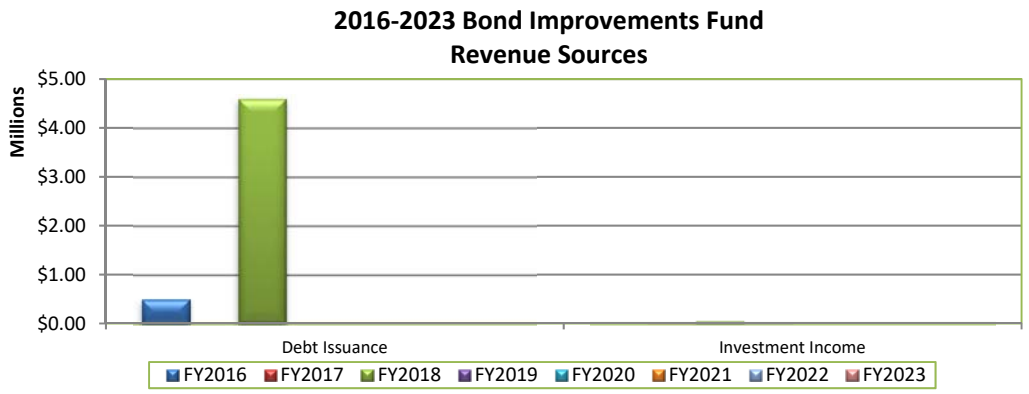
The city's Bond Improvements fund source of funds for operations comes from one source: (1) other sources. The chart to the right indicates the relative composition of Bond Improvements fund revenues.

Other Sources

Other Sources is a 'catch-all' category in which to collect and report revenues not reported elsewhere in this report. These revenues are generally unpredictable in nature and can vary widely from one year to the next. In the case of the Bond Improvement fund, these represent the issuance of debt, primarily notes (BANs) and bonds, as well as any investment income. For FY 2019, this category is projected to be $5.0 thousand from investment earnings on the bond proceeds-related investment portfolio.

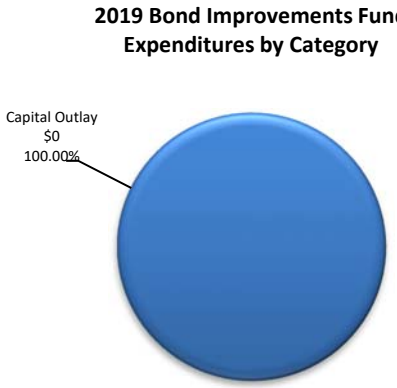
2019 Revenue Budget
Bond Improvements Fund - by Category

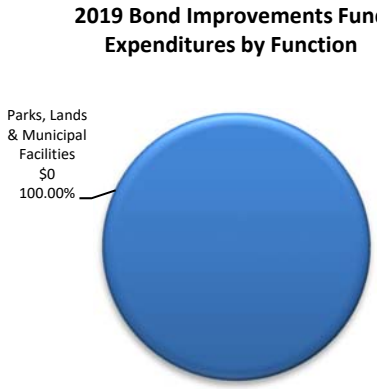


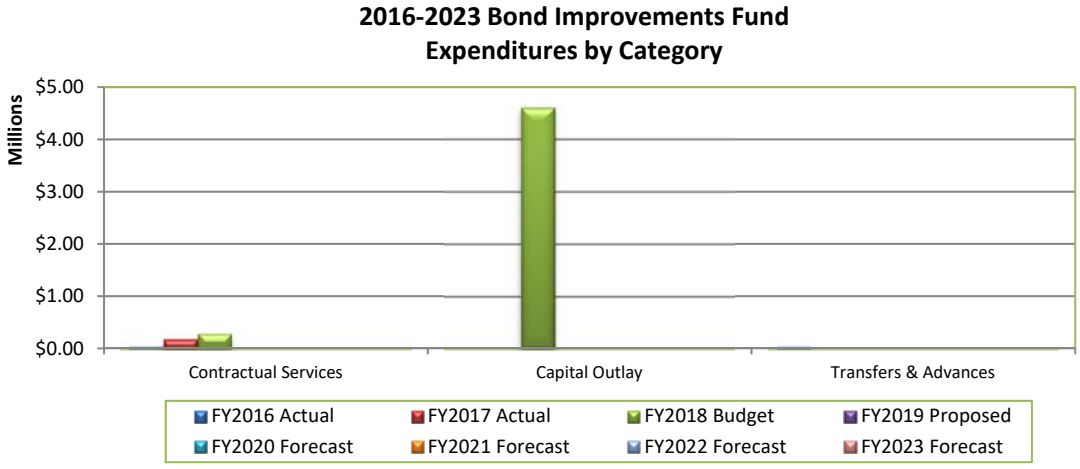


Bond Improvements Fund – Expenditure Overview

For 2019, the city's Bond Improvements fund expenditure budget consists of only one category: Capital Outlay. There are no other categories in this fund for FY 2019.







The Bond Improvements fund has no proposed budgeted appropriations for 2019 in the Capital Outlay object. Total requested FY 2019 appropriations for this fund are $0 and reflect a $4.88 million (100%) decrease from FY 2018. It is quite likely that this fund will end up having budgeted appropriations as the result of 2018 purchase orders for the Police station project being carried over into FY 2019.

Public Service

For 2019, there is no proposed spending in the Public Service function. Overall, this department is budgeted at $0, and is unchanged when compared to the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ -	$ -	$ -	$ -	0.00%
Capital Outlay	-	-	-	-	0.00%
Total	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**

General Government

For 2019 there is no proposed spending in the General Government function. FY 2018 spending in this category was $279.6 thousand for architectural design/construction management services for the new Police facility.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ 175,237	$ 279,563	$ -	$ (279,563)	-100.00%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 175,237**	**$ 279,563**	**$ -**	**$ (279,563)**	**-100.00%**

Parks, Lands & Municipal Facilities

Proposed spending in FY 2019 is $0 million and is down $4.6 million (100%) from FY 2018. The 2018 spending was designated for the costs of constructing a new Police facility. There was no spending in this budget category in either 2016 or 2017.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ -	$ -	$ -	$ -	0.00%
Capital Outlay	-	4,600,000	-	(4,600,000)	-100.00%
Total	**$ -**	**$ 4,600,000**	**$ -**	**$ (4,600,000)**	**-100.00%**

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a permanent movement of money between funds to provide resources for the receiving fund to operate. Overall, this department is budgeted at $0 and is unchanged when compared to the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Transfers & Advances	$ -	$ -	$ -	$ -	0.00%
Total	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**

Transfers & Advances No appropriations have been proposed in this function, unchanged from the 2018 budget. Below would be the listing of any transfers and advances from the Bond Improvements fund and the receiving funds:

Transfers:	**$0**
No transfers planned	$0
Advances:	**$0**
No advances planned	

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
302 - BOND IMPROVEMENTS FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		$ 2,362,417	$ 30,812	$ 465,922	$ 296,104	$ 57,041	$ 62,041	$ 62,041	$ 62,041	$ 62,041
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	State Shared Taxes & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Sources	Investment Income	$ 3,922	$ 1,415	$ 5,419	$ 40,500	$ 5,000	$ -	$ -	$ -	$ -
	Bond/Note Issuance	700,000	500,000	-	4,600,000	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Total Other Sources	$ 703,922	$ 501,415	$ 5,419	$ 4,640,500	$ 5,000	$ -	$ -	$ -	$ -
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grand Total Revenue	$ 703,922	$ 501,415	$ 5,419	$ 4,640,500	$ 5,000	$ -	$ -	$ -	$ -
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services		$ -	$ 39,300	$ 175,237	$ 279,563	$ -	$ -	$ -	$ -	$ -
General Operating		-	-	-	-	-	-	-	-	-
Capital Outlay		153,167	-	-	4,600,000	-	-	-	-	-
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		2,882,360	27,006	-	-	-	-	-	-	-
	Grand Total Expenditures	$ 3,035,527	$ 66,306	$ 175,237	$ 4,879,563	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance		$ 30,812	$ 465,922	$ 296,104	$ 57,041	$ 62,041	$ 62,041	$ 62,041	$ 62,041	$ 62,041
Fund Balance as % of Expenditures		1.02%	702.68%	168.97%	1.17%	#DIV/0!	0.00%	0.00%	0.00%	0.00%

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 302 BOND IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	279,563	(279,563)	-100.00%	94,616	175,237	(175,237)	-100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ 279,563**	**$ (279,563)**	**-100.00%**	**$ 94,616**	**$ 175,237**	**$ (175,237)**	**-100.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	4,600,000	(4,600,000)	-100.00%	1,791,040	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ 4,600,000**	**$ (4,600,000)**	**-100.00%**	**$ 1,791,040**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ 4,879,563**	**$ (4,879,563)**	**-100.00%**	**$ 1,885,656**	**$ 175,237**	**$ (175,237)**	**-100.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ 4,879,563**	**$ (4,879,563)**	**-100.00%**	**$ 1,885,656**	**$ 175,237**	**$ (175,237)**	**-100.00%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	302	BOND IMPROVEMENTS	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
FUNCTION:	999	ALL FUNCTIONS ROLLUP						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			279,563	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ 279,563**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			4,600,000	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ 4,600,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ 4,879,563**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ 4,879,563**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 302 BOND IMPROVEMENTS

FUNCTION: 100 GENERAL GOVERNMENT

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	279,563	(279,563)	-100.00%	94,616	175,237	(175,237)	-100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ 279,563**	**$ (279,563)**	**-100.00%**	**$ 94,616**	**$ 175,237**	**$ (175,237)**	**-100.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ 279,563**	**$ (279,563)**	**-100.00%**	**$ 94,616**	**$ 175,237**	**$ (175,237)**	**-100.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ 279,563**	**$ (279,563)**	**-100.00%**	**$ 94,616**	**$ 175,237**	**$ (175,237)**	**-100.00%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	302	BOND IMPROVEMENTS	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
FUNCTION:	100	GENERAL GOVERNMENT						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			279,563	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ 279,563**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ 279,563**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ 279,563**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 302 BOND IMPROVEMENTS

FUNCTION: 400 PUBLIC SERVICE

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

			2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
FUND:	302	BOND IMPROVEMENTS						
FUNCTION:	400	PUBLIC SERVICE						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			-	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	302	BOND IMPROVEMENTS
FUNCTION:	600	PARKS, LANDS & MUNICIPAL FACILITIES

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	4,600,000	(4,600,000)	-100.00%	1,791,040	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ 4,600,000**	**$ (4,600,000)**	**-100.00%**	**$ 1,791,040**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ 4,600,000**	**$ (4,600,000)**	**-100.00%**	**$ 1,791,040**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ 4,600,000**	**$ (4,600,000)**	**-100.00%**	**$ 1,791,040**	**$ -**	**$ -**	**0.00%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	302	BOND IMPROVEMENTS
FUNCTION:	600	PARKS, LANDS & MUNICIPAL FACILITIES

	2018 Budget	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	4,600,000	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ 4,600,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 4,600,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 4,600,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 302 BOND IMPROVEMENTS

FUNCTION: 900 TRANSFERS & ADVANCES

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

			2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
FUND:	302	BOND IMPROVEMENTS						
FUNCTION:	900	TRANSFERS & ADVANCES						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			-	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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OTHER GOVERNMENTAL FUNDS

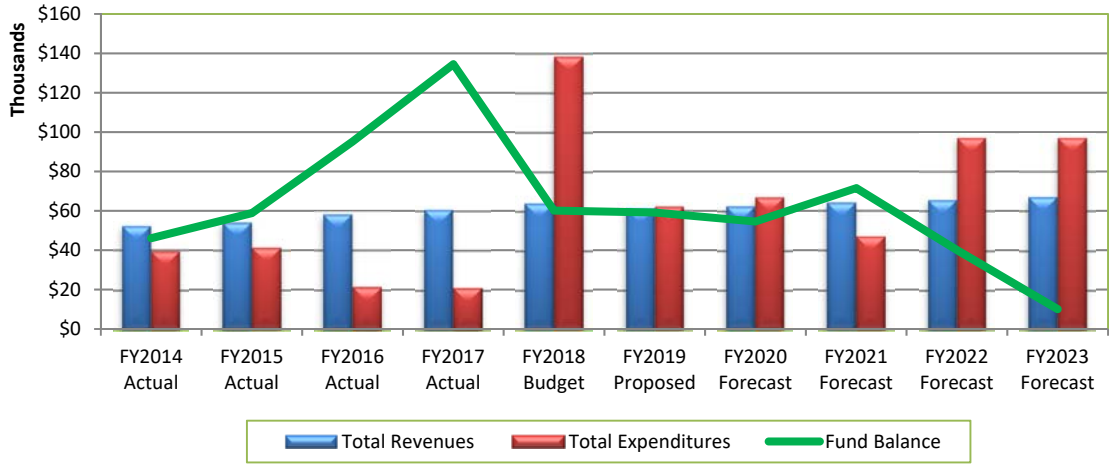
There are a number of funds that are individually not as significant to the total budget. It is important, however, to provide information about proposed activity in the fund as well as their projected fund balances. The funds reviewed in this section include the following:

202	State Highway	218	Police K9 Fund
205	Permissive Tax	303	State Issue II (OPWC)
206	Recreation Fund	306	State Route 310 TIF
207	Park Use Fund	307	Columbia Road Bridge Improvements
210	Mayor's Court Computer	308	Capital Facilities

State Highway Fund (202)

The State Highway fund is a special revenue fund used to receive the designated 7.5% gasoline tax and motor vehicle license fees. The fund was created to track these revenues and expenditures. The revenues are restricted to the extent that they may only be used to support the maintenance and improvement of highways (e.g., SR 310, SR 16, etc.) within the city limits.

2014-2023 State Highway Fund Revenues, Expenditures & Fund Balance



As illustrated in the graphic above, the fund balance increased from 2014-2017. Spending is projected to exceed revenues each year from 2018-2013 (with the exception of 2021) resulting in a decreasing fund balance. The plan calls for the fund to end FY 2023 with a $10.1 thousand carryover balance.

The State Highway fund has budgeted appropriations only in the Public Service and General Government function (Engineering). Requested 2019 appropriations for this fund are $62.0 thousand and reflect a reduction of $76.4 thousand (55.21%) from the FY 2018 budget.

Public Service

Proposed spending in this fund for FY 2019 would be as follows:

Project	Amount
Traffic signal maintenance and electricity	$22,000

Road salt & brine	$15,000
Miscellaneous other contractual services	$10,000
GRAND TOTAL	**$47,000**

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ 4,555	$ 36,400	$ 20,000	$ (16,400)	-45.05%
General Operating	16,759	32,022	27,000	(5,022)	-15.68%
Capital Outlay	-	70,000	-	(70,000)	-100.00%
Total	**$ 21,314**	**$ 138,422**	**$ 47,000**	**$ (91,422)**	**-66.05%**

Contractual Services This category is budgeted at $20.0 thousand which is down by $16.4 thousand (45.05%) from FY 2018. Spending in this category is for traffic signal maintenance and other 3rd-party services (e.g., striping, sweeping, etc.).

General Operating This category is budgeted at $27.0 thousand, and is down by $5.0 thousand (15.68%) from 2018. The decline is the result of reduced spending on street maintenance materials, small tools/equipment, and street/traffic signs.

General Government

Proposed spending in this fund for FY 2019 would be as follows:

Project	Amount
Traffic signal improvements engineering	$15,000
GRAND TOTAL	**$15,000**

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ -	$ -	$ 15,000	$ 15,000	100.00%
General Operating	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Total	**$ -**	**$ -**	**$ 15,000**	**$ 15,000**	**100.00%**

Contractual Services This category is budgeted at $15.0 thousand which is up by $15.0 thousand (100%) from FY 2018. Spending in this category is for signalized intersection improvement engineering.

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
202 - STATE HIGHWAY FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		$ 46,111	$ 58,863	$ 95,205	$ 134,496	$ 60,074	$ 59,074	$ 54,574	$ 71,574	$ 40,074
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	State Shared Taxes & Permits	$ 53,619	$ 56,992	$ 58,911	$ 61,000	$ 61,000	$ 62,500	$ 64,000	$ 65,500	$ 67,000
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ 53,619**	**$ 56,992**	**$ 58,911**	**$ 61,000**	**$ 61,000**	**$ 62,500**	**$ 64,000**	**$ 65,500**	**$ 67,000**
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ 371	$ 929	$ 1,695	$ 3,000	$ -	$ -	$ -	$ -	$ -
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Total Other Sources	**$ 371**	**$ 929**	**$ 1,695**	**$ 3,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 53,990**	**$ 57,921**	**$ 60,606**	**$ 64,000**	**$ 61,000**	**$ 62,500**	**$ 64,000**	**$ 65,500**	**$ 67,000**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ 2,758	$ 4,953	$ 4,555	$ 36,400	$ 35,000	$ 40,000	$ 20,000	$ 20,000	$ 20,000
General Operating		38,480	16,626	16,759	32,022	27,000	27,000	27,000	77,000	77,000
Capital Outlay		-	-	-	70,000	-	-	-	-	-
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		-	-	-	-	-	-	-	-	-
	Grand Total Expenditures	**$ 41,238**	**$ 21,579**	**$ 21,314**	**$ 138,422**	**$ 62,000**	**$ 67,000**	**$ 47,000**	**$ 97,000**	**$ 97,000**
Ending Fund Balance		**$ 58,863**	**$ 95,205**	**$ 134,496**	**$ 60,074**	**$ 59,074**	**$ 54,574**	**$ 71,574**	**$ 40,074**	**$ 10,074**
Fund Balance as % of Expenditures		142.74%	441.19%	631.02%	43.40%	95.28%	81.45%	152.28%	41.31%	10.39%

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 202 STATE HIGHWAY

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	25,000	11,400	13,600	119.30%	1,210	4,555	20,445	448.85%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	10,000	25,000	(15,000)	-60.00%	-	-	10,000	100.00%
TOTAL CONTRACTUAL SERVICES	**$ 35,000**	**$ 36,400**	**$ (1,400)**	**-3.85%**	**$ 1,210**	**$ 4,555**	**$ 30,445**	**668.39%**
SUPPLIES & MATERIALS	$ 15,000	$ 18,050	$ (3,050)	-16.90%	$ 5,542	$ 7,888	$ 7,112	90.16%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	12,000	13,972	(1,972)	-14.11%	7,587	8,871	3,129	35.27%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 27,000**	**$ 32,022**	**$ (5,022)**	**-15.68%**	**$ 13,129**	**$ 16,759**	**$ 10,241**	**61.11%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	70,000	(70,000)	-100.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ 70,000**	**$ (70,000)**	**-100.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 62,000**	**$ 138,422**	**$ (76,422)**	**-55.21%**	**$ 14,339**	**$ 21,314**	**$ 40,686**	**190.89%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 62,000**	**$ 138,422**	**$ (76,422)**	**-55.21%**	**$ 14,339**	**$ 21,314**	**$ 40,686**	**190.89%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 202 STATE HIGHWAY

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	11,400	25,000	20,000	15,000	15,000	15,000
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	25,000	10,000	20,000	5,000	5,000	5,000
TOTAL CONTRACTUAL SERVICES	**$ 36,400**	**$ 35,000**	**$ 40,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**
SUPPLIES & MATERIALS	$ 18,050	$ 15,000	$ 15,000	$ 15,000	$ 65,000	$ 65,000
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	13,972	12,000	12,000	12,000	12,000	12,000
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 32,022**	**$ 27,000**	**$ 27,000**	**$ 27,000**	**$ 77,000**	**$ 77,000**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	70,000	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ 70,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 138,422**	**$ 62,000**	**$ 67,000**	**$ 47,000**	**$ 97,000**	**$ 97,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 138,422**	**$ 62,000**	**$ 67,000**	**$ 47,000**	**$ 97,000**	**$ 97,000**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 202 STATE HIGHWAY

FUNCTION: 100 GENERAL GOVERNMENT

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	15,000	-	15,000	100.00%	-	-	15,000	100.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ 15,000**	**$ -**	**$ 15,000**	**100.00%**	**$ -**	**$ -**	**$ 15,000**	**100.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 15,000**	**$ -**	**$ 15,000**	**100.00%**	**$ -**	**$ -**	**$ 15,000**	**100.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 15,000**	**$ -**	**$ 15,000**	**100.00%**	**$ -**	**$ -**	**$ 15,000**	**100.00%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 202 STATE HIGHWAY

FUNCTION: 100 GENERAL GOVERNMENT

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	15,000	10,000	5,000	5,000	5,000
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ 15,000**	**$ 10,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ 15,000**	**$ 10,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ -**	**$ 15,000**	**$ 10,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 202 STATE HIGHWAY

FUNCTION: 400 PUBLIC SERVICE

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	10,000	11,400	(1,400)	-12.28%	1,210	4,555	5,445	119.54%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	10,000	25,000	(15,000)	-60.00%	-	-	10,000	100.00%
TOTAL CONTRACTUAL SERVICES	**$ 20,000**	**$ 36,400**	**$ (16,400)**	**-45.05%**	**$ 1,210**	**$ 4,555**	**$ 15,445**	**339.08%**
SUPPLIES & MATERIALS	$ 15,000	$ 18,050	$ (3,050)	-16.90%	$ 5,542	$ 7,888	$ 7,112	90.16%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	12,000	13,972	(1,972)	-14.11%	7,587	8,871	3,129	35.27%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 27,000**	**$ 32,022**	**$ (5,022)**	**-15.68%**	**$ 13,129**	**$ 16,759**	**$ 10,241**	**61.11%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	70,000	(70,000)	-100.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ 70,000**	**$ (70,000)**	**-100.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 47,000**	**$ 138,422**	**$ (91,422)**	**-66.05%**	**$ 14,339**	**$ 21,314**	**$ 25,686**	**120.51%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 47,000**	**$ 138,422**	**$ (91,422)**	**-66.05%**	**$ 14,339**	**$ 21,314**	**$ 25,686**	**120.51%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

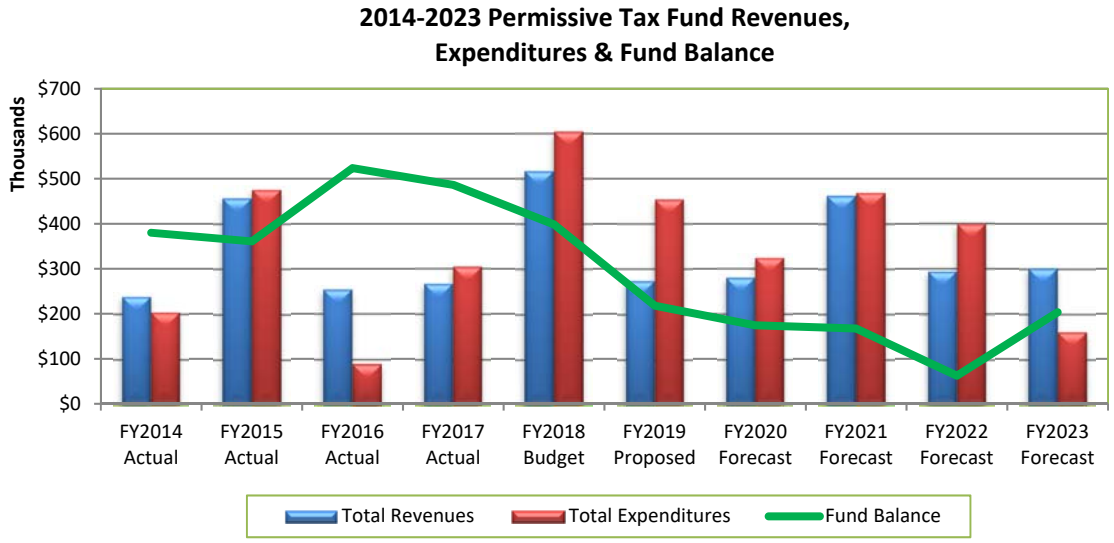
FUND: 202 STATE HIGHWAY

FUNCTION: 400 PUBLIC SERVICE

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	11,400	10,000	10,000	10,000	10,000	10,000
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	25,000	10,000	20,000	5,000	5,000	5,000
TOTAL CONTRACTUAL SERVICES	**$ 36,400**	**$ 20,000**	**$ 30,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**
SUPPLIES & MATERIALS	$ 18,050	$ 15,000	$ 15,000	$ 15,000	$ 65,000	$ 65,000
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	13,972	12,000	12,000	12,000	12,000	12,000
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 32,022**	**$ 27,000**	**$ 27,000**	**$ 27,000**	**$ 77,000**	**$ 77,000**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	70,000	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ 70,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 138,422**	**$ 47,000**	**$ 57,000**	**$ 42,000**	**$ 92,000**	**$ 92,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 138,422**	**$ 47,000**	**$ 57,000**	**$ 42,000**	**$ 92,000**	**$ 92,000**

Permissive Tax Fund (205)

The Permissive Tax fund is a special revenue fund used to receive motor vehicle permissive tax fees, such as motor vehicle and driver's license registrations. The fund was created to track these revenues and expenditures. The revenues are restricted to the extent that they may only be used to support the maintenance and improvement of city streets and roadways.



As illustrated in the graphic above, the fund balance is projected to decline through 2022. Revenues are projected to exceed expenditures, however, in FY 2023 resulting in an increased fund balance. A large amount of spending on projects is anticipated to occur in 2021 and 2022, which will drop the fund balance to approximately $10.1 thousand in FY 2013.

The Permissive Tax fund has budgeted appropriations in the General Government and Public Service functions. Requested 2019 appropriations for this fund are $453.5 thousand and represent a $150.4 thousand (24.91%) decrease from FY 2018.

General Government

Any appropriations and expenditures in this department represent an allocation of any engineering-related expenses. Overall, this department does not have a budget proposed for 2019, and is down by $12.0 thousand when compared to the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ 15,783	$ 12,036	$ -	$ (12,036)	-100.00%
General Operating	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 15,783**	**$ 12,036**	**$ -**	**$ (12,036)**	**-100.00%**

Contractual Services No appropriations for 2019 in this fund have been requested in this category.

Public Service

Proposed spending in this fund for FY 2019 would be as follows:

Project	Amount
Snow and ice removal supplies	$160,000
2015 capital equipment lease payment (2019)	$105,179
2016 capital equipment lease payment (2020)	$54,797
Mill Street culvert replacement	$50,000
Columbia Road culvert replacement	$50,000
2018 capital equipment lease payment (2022)	$33,500
GRAND TOTAL	**$453,476**

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ -	$ -	$ -	$ -	0.00%
General Operating	160,000	160,000	160,000	-	0.00%
Capital Outlay	293,476	431,834	293,476	(138,358)	-32.04%
Total	**$ 453,476**	**$ 591,834**	**$ 453,476**	**$ (138,358)**	**-23.38%**

General Operating This category is budgeted at $160 thousand and is unchanged when compared to FY2018. These funds are designated for the purchase of road salt.

Capital Outlay This category is budgeted at $293.4 thousand and is down by $138.4.0 thousand (32.04%) from FY2018. The primary reason for the variance is due to the 2014 equipment lease being paid off in FY 2018. For 2019, this budget item includes: (1) capital equipment lease payments; (2) Mill Street culvert replacement; and (3) Columbia Road culvert replacement.

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a permanent movement of money between funds to provide resources for the receiving fund to operate.

Overall, this function has no proposed budget funding, and is unchanged when compared to the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Transfers & Advances	$ -	$ -	$ -	$ -	0.00%
Total	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**

Transfers & Advances There are no proposed transfers in FY 2019. Below would be the listing of any transfers and advances from the Permissive Tax fund and the receiving funds:

Transfers & Advances There are no proposed transfers in FY 2019. Below would be the listing of any transfers and advances from the Permissive Tax fund and the receiving funds:

Transfers:	**$ 0**

No transfers planned

Advances:	**$ 0**

No advances planned

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
205 - PERMISSIVE TAX FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		**$ 379,941**	**$ 360,661**	**$ 523,731**	**$ 486,287**	**$ 398,617**	**$ 217,941**	**$ 174,207**	**$ 167,199**	**$ 62,291**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	State Shared Taxes & Permits	$ 453,636	$ 247,542	$ 260,582	$ 510,000	$ 266,500	$ 273,163	$ 454,992	$ 286,992	$ 294,167
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ 453,636**	**$ 247,542**	**$ 260,582**	**$ 510,000**	**$ 266,500**	**$ 273,163**	**$ 454,992**	**$ 286,992**	**$ 294,167**
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ 2,669	$ 5,293	$ 5,702	$ 6,200	$ 6,300	$ 6,400	$ 6,500	$ 6,600	$ 6,700
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Total Other Sources	**$ 2,669**	**$ 5,293**	**$ 5,702**	**$ 6,200**	**$ 6,300**	**$ 6,400**	**$ 6,500**	**$ 6,600**	**$ 6,700**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 456,306**	**$ 252,834**	**$ 266,285**	**$ 516,200**	**$ 272,800**	**$ 279,563**	**$ 461,492**	**$ 293,592**	**$ 300,867**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ -	$ -	$ 33,659	$ 12,036	$ -	$ 10,000	$ 15,000	$ 5,000	$ -
General Operating		77,806	89,764	32,572	160,000	160,000	160,000	160,000	110,000	110,000
Capital Outlay		59,362	-	237,498	431,834	293,476	153,297	293,500	283,500	50,000
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		338,417	-	-	-	-	-	-	-	-
	Grand Total Expenditures	**$ 475,586**	**$ 89,764**	**$ 303,729**	**$ 603,870**	**$ 453,476**	**$ 323,297**	**$ 468,500**	**$ 398,500**	**$ 160,000**
Ending Fund Balance		**$ 360,661**	**$ 523,731**	**$ 486,287**	**$ 398,617**	**$ 217,941**	**$ 174,207**	**$ 167,199**	**$ 62,291**	**$ 203,158**
Fund Balance as % of Expenditures		75.84%	583.45%	160.11%	66.01%	48.06%	53.88%	35.69%	15.63%	126.97%

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 205 PERMISSIVE TAX

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	12,036	(12,036)	-100.00%	12,026	15,783	(15,783)	-100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	17,876	(17,876)	-100.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ 12,036**	**$ (12,036)**	**-100.00%**	**$ 12,026**	**$ 33,659**	**$ (33,659)**	**-100.00%**
SUPPLIES & MATERIALS	$ 160,000	$ 160,000	$ -	0.00%	$ 124,250	$ 32,572	$ 127,428	391.23%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 160,000**	**$ 160,000**	**$ -**	**0.00%**	**$ 124,250**	**$ 32,572**	**$ 127,428**	**391.23%**
EQUIPMENT	$ -	$ 14,658	$ (14,658)	-100.00%	$ -	$ 21,887	$ (21,887)	-100.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	193,476	216,176	(22,700)	-10.50%	216,175	215,611	(22,135)	-10.27%
CAPITAL PROJECTS	100,000	201,000	(101,000)	-50.25%	135,918	-	100,000	100.00%
TOTAL CAPITAL OUTLAY	**$ 293,476**	**$ 431,834**	**$ (138,358)**	**-32.04%**	**$ 352,092**	**$ 237,498**	**$ 55,978**	**23.57%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 453,476**	**$ 603,870**	**$ (150,394)**	**-24.91%**	**$ 488,368**	**$ 303,729**	**$ 149,747**	**49.30%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 453,476**	**$ 603,870**	**$ (150,394)**	**-24.91%**	**$ 488,368**	**$ 303,729**	**$ 149,747**	**49.30%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 205 PERMISSIVE TAX

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	12,036	-	10,000	15,000	5,000	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 12,036**	**$ -**	**$ 10,000**	**$ 15,000**	**$ 5,000**	**$ -**
SUPPLIES & MATERIALS	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 110,000	$ 110,000
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 160,000**	**$ 160,000**	**$ 160,000**	**$ 160,000**	**$ 110,000**	**$ 110,000**
EQUIPMENT	$ 14,658	$ -	$ -	$ 35,000	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	216,176	193,476	88,297	33,500	33,500	-
CAPITAL PROJECTS	201,000	100,000	65,000	225,000	250,000	50,000
TOTAL CAPITAL OUTLAY	**$ 431,834**	**$ 293,476**	**$ 153,297**	**$ 293,500**	**$ 283,500**	**$ 50,000**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 603,870**	**$ 453,476**	**$ 323,297**	**$ 468,500**	**$ 398,500**	**$ 160,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 603,870**	**$ 453,476**	**$ 323,297**	**$ 468,500**	**$ 398,500**	**$ 160,000**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 205 PERMISSIVE TAX

FUNCTION: 100 GENERAL GOVERNMENT

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	12,036	(12,036)	-100.00%	12,026	15,783	(15,783)	-100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ 12,036**	**$ (12,036)**	**-100.00%**	**$ 12,026**	**$ 15,783**	**$ (15,783)**	**-100.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ 12,036**	**$ (12,036)**	**-100.00%**	**$ 12,026**	**$ 15,783**	**$ (15,783)**	**-100.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ 12,036**	**$ (12,036)**	**-100.00%**	**$ 12,026**	**$ 15,783**	**$ (15,783)**	**-100.00%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 205 PERMISSIVE TAX

FUNCTION: 100 GENERAL GOVERNMENT

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	12,036	-	10,000	15,000	5,000	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 12,036**	**$ -**	**$ 10,000**	**$ 15,000**	**$ 5,000**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 12,036**	**$ -**	**$ 10,000**	**$ 15,000**	**$ 5,000**	**$ -**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 12,036**	**$ -**	**$ 10,000**	**$ 15,000**	**$ 5,000**	**$ -**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 205 PERMISSIVE TAX

FUNCTION: 400 PUBLIC SERVICE

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	17,876	(17,876)	-100.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ 17,876**	**$ (17,876)**	**-100.00%**
SUPPLIES & MATERIALS	$ 160,000	$ 160,000	$ -	0.00%	$ 124,250	$ 32,572	$ 127,428	391.23%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 160,000**	**$ 160,000**	**$ -**	**0.00%**	**$ 124,250**	**$ 32,572**	**$ 127,428**	**391.23%**
EQUIPMENT	$ -	$ 14,658	$ (14,658)	-100.00%	$ -	$ 21,887	$ (21,887)	-100.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	193,476	216,176	(22,700)	-10.50%	216,175	215,611	(22,135)	-10.27%
CAPITAL PROJECTS	100,000	201,000	(101,000)	-50.25%	135,918	-	100,000	100.00%
TOTAL CAPITAL OUTLAY	**$ 293,476**	**$ 431,834**	**$ (138,358)**	**-32.04%**	**$ 352,092**	**$ 237,498**	**$ 55,978**	**23.57%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 453,476**	**$ 591,834**	**$ (138,358)**	**-23.38%**	**$ 476,342**	**$ 287,946**	**$ 165,530**	**57.49%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 453,476**	**$ 591,834**	**$ (138,358)**	**-23.38%**	**$ 476,342**	**$ 287,946**	**$ 165,530**	**57.49%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 205 PERMISSIVE TAX

FUNCTION: 400 PUBLIC SERVICE

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 110,000	$ 110,000
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 160,000**	**$ 160,000**	**$ 160,000**	**$ 160,000**	**$ 110,000**	**$ 110,000**
EQUIPMENT	$ 14,658	$ -	$ -	$ 35,000	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	216,176	193,476	88,297	33,500	33,500	-
CAPITAL PROJECTS	201,000	100,000	65,000	225,000	250,000	50,000
TOTAL CAPITAL OUTLAY	**$ 431,834**	**$ 293,476**	**$ 153,297**	**$ 293,500**	**$ 283,500**	**$ 50,000**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 591,834**	**$ 453,476**	**$ 313,297**	**$ 453,500**	**$ 393,500**	**$ 160,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 591,834**	**$ 453,476**	**$ 313,297**	**$ 453,500**	**$ 393,500**	**$ 160,000**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 205 PERMISSIVE TAX

FUNCTION: 900 TRANSFERS & ADVANCES

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
PLANNING & ZONING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**

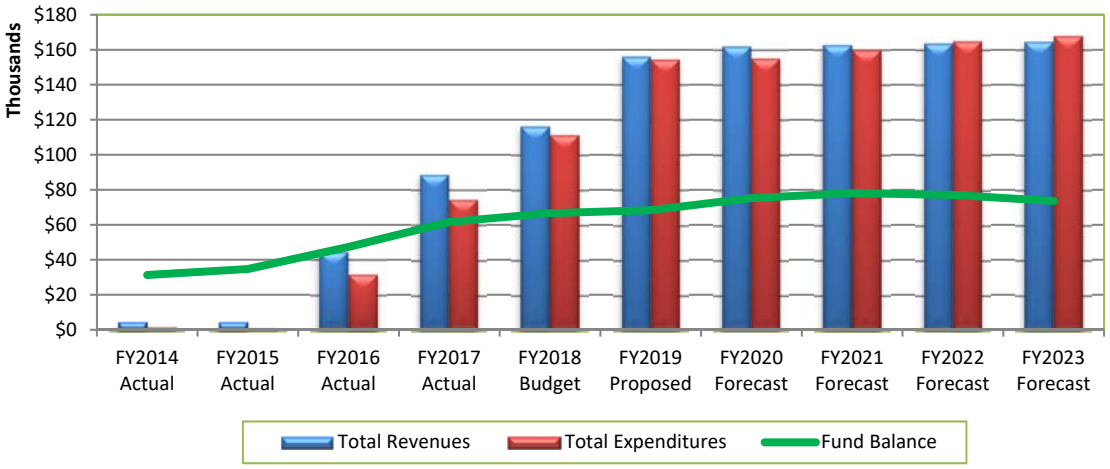
CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	205	PERMISSIVE TAX	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
FUNCTION:	900	TRANSFERS & ADVANCES						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
PLANNING & ZONING			-	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Recreation Fund (206)

The Recreation fund is a special revenue fund used to account for monies designated for the operations of recreational programs, such as soccer and softball. In addition, the funds are also used to provide maintenance of the city's parks and recreational facilities. The fund was created to accumulate funds and track these revenues and expenditures.

2014-2023 Recreation Fund Revenues, Expenditures & Fund Balance

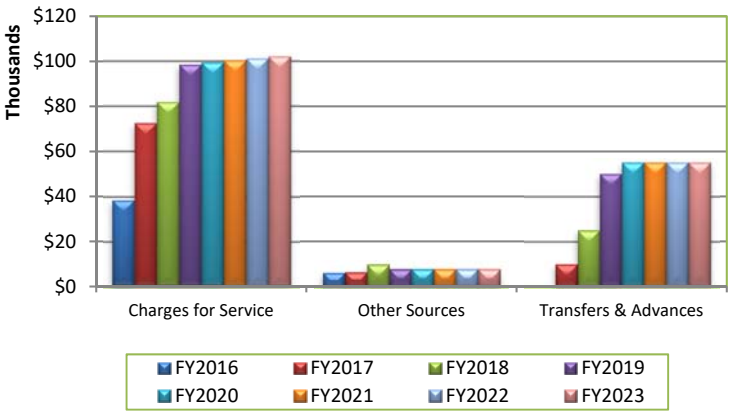


As illustrated in the graphic above, the fund balance is expected to increase between 2018 and 2021. The expenditures, however, are projected to generally exceed or equal expenditures annually from 2022-2023. As a result, the fund balance is projected to decline through year-end 2023.

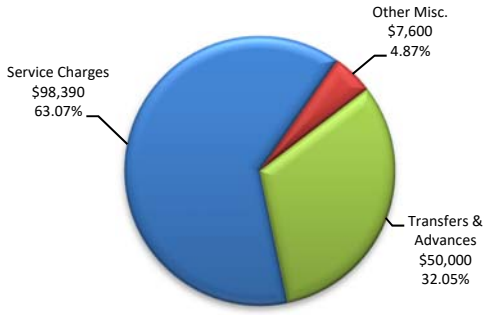
Recreation Fund – Major Revenue Sources

The city's Recreation fund revenue for operations currently comes from three sources: (1) charges for service; (2) other miscellaneous sources; and (3) interfund transfers.

2016-2023 Recreation Fund Revenue Sources



2019 Revenue Budget Recreation Fund - by Category



The chart on the above right illustrates the relative composition of Recreation fund revenues. The largest component is charges for service, which reflect the receipt of recreational program registration fees.

Other than Transfers & Advances, the other major category is Other Miscellaneous revenues, primarily from usage fees such as shelter house rentals. The allocation of investment income from the commingled investment portfolio is also reported here.

The Recreation fund has budgeted appropriations in the Parks, Lands & Municipal Facilities and Recreational Programming functions. Total requested 2019 appropriations for this fund are $111.3 thousand and represent a $43.1 thousand (38.71%) increase over FY 2018.

Parks, Lands & Municipal Facilities

Proposed spending in this fund for FY 2019 would be as follows:

Expenditure Item	Amount
Park maintenance supplies and materials	$16,000
Self-propelled athletic field paint sprayer	$6,000
Outside scope engineering services for park planning	$5,000
GRAND TOTAL	**$27,000**

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ -	$ -	$ 5,000	$ 5,000	100.00%
General Operating	-	250	22,000	21,750	8700.00%
Capital Outlay	-	-	-	-	0.00%
Total	**$ -**	**$ 250**	**$ 27,000**	**$ 26,750**	**10700.00%**

Contractual Services This category is budgeted at $5.0 thousand and is up by $5.0 thousand (100%) from the 2018 budget. The requested appropriation is to fund a portion of the parks master planning process.

General Operating This category is budgeted at $22.0 thousand and is up by $21.8 thousand from the 2018 budget. General park maintenance supplies and the purchase of a field marking paint sprayer are the primary components of this category.

Recreational Programming

Proposed spending in this fund for FY 2019 would be as follows:

Expenditure Item	Amount
50% Parks & Recreation Manager's wages and benefits	$51,752
Recreation program operating supplies	$38,000
Referee/umpire services	$20,000
Grounds and park maintenance (incl tree removal)	$9,000
Recreation program registration website hosting	$4,000
Office landline/wi-fi and mobile phone charges	$2,600
Program participant and coach refunds	$2,000
GRAND TOTAL	**$127,352**

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Salary & Related	$ 32,448	$ 42,062	$ 51,752	$ 9,690	23.04%
Contractual Services	17,623	23,260	32,100	8,840	38.01%
General Operating	24,286	45,701	43,500	(2,201)	-4.82%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 74,357**	**$ 111,023**	**$ 127,352**	**$ 16,329**	**14.71%**

Salary & Related This category is budgeted at $51.8 thousand and is up by $9.7 thousand (23.04%) from the 2018 budget. The increase is due to the 3.0% pay matrix increase and eligible pay steps. In addition, the increase in the health insurance premiums also served to increase the budget.

Contractual Services This category is budgeted at $32.1 thousand and is up by $8.8 thousand (38.01%) from the 2018 budget. The largest component of this budget ($20.0 thousand) is the cost of seasonal soccer referees and adult softball referees. The remaining cost ($12.1 thousand) is to pay for: printing ($3.0 thousand); tree maintenance ($5.0 thousand); and the annual hosting fee for the city's recreational program online registrations ($4.0 thousand).

General Operating This category is budgeted at $43.5 thousand and is down by $2.2 thousand (4.82%) from the 2018 budget. General operating supplies,postage and program participant and coach fee refunds are the primary components of this category.

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
206 - RECREATION FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		$ 31,277	$ 34,725	$ 47,369	$ 61,632	$ 66,609	$ 68,247	$ 75,184	$ 78,136	$ 76,920
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	State Shared Taxes & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	268	38,370	72,332	81,650	98,390	99,300	100,200	101,100	102,000
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ 268**	**$ 38,370**	**$ 72,332**	**$ 81,650**	**$ 98,390**	**$ 99,300**	**$ 100,200**	**$ 101,100**	**$ 102,000**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ -	$ 524	$ 938	$ 1,350	$ 1,350	$ 1,350	$ 1,350	$ 1,350	$ 1,350
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	4,320	5,508	5,350	8,250	6,250	6,250	6,250	6,250	6,250
	Total Other Sources	**$ 4,320**	**$ 6,033**	**$ 6,288**	**$ 9,600**	**$ 7,600**	**$ 7,600**	**$ 7,600**	**$ 7,600**	**$ 7,600**
Transfers	Transfers & Advances In	$ -	$ -	$ 10,000	$ 25,000	$ 50,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000
	Total Transfers	**$ -**	**$ -**	**$ 10,000**	**$ 25,000**	**$ 50,000**	**$ 55,000**	**$ 55,000**	**$ 55,000**	**$ 55,000**
	Grand Total Revenue	**$ 4,588**	**$ 44,403**	**$ 88,620**	**$ 116,250**	**$ 155,990**	**$ 161,900**	**$ 162,800**	**$ 163,700**	**$ 164,600**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ 20,568	$ 22,400	$ 27,190	$ 28,562	$ 30,013	$ 30,892	$ 32,490
	Benefits	-	-	11,880	19,662	24,562	23,801	25,235	26,424	27,826
	Total Salary & Related	**$ -**	**$ -**	**$ 32,448**	**$ 42,062**	**$ 51,752**	**$ 52,363**	**$ 55,248**	**$ 57,316**	**$ 60,316**
Contractual Services		$ -	$ 12,823	$ 17,623	$ 23,260	$ 37,100	$ 35,600	$ 35,600	$ 35,600	$ 35,600
General Operating		1,140	18,936	24,286	45,951	65,500	67,000	69,000	72,000	72,000
Capital Outlay		-	-	-	-	-	-	-	-	-
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		-	-	-	-	-	-	-	-	-
	Grand Total Expenditures	**$ 1,140**	**$ 31,759**	**$ 74,357**	**$ 111,273**	**$ 154,352**	**$ 154,963**	**$ 159,848**	**$ 164,916**	**$ 167,916**
Ending Fund Balance		**$ 34,725**	**$ 47,369**	**$ 61,632**	**$ 66,609**	**$ 68,247**	**$ 75,184**	**$ 78,136**	**$ 76,920**	**$ 73,604**
Fund Balance as % of Expenditures		3046.91%	149.15%	82.89%	59.86%	44.21%	48.52%	48.88%	46.64%	43.83%

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 206 RECREATION FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 27,190	$ 22,400	$ 4,790	21.38%	$ 18,660	$ 20,568	$ 6,622	32.20%
TAXES & INSURANCE	14,955	14,026	929	6.62%	9,792	9,080	5,875	64.70%
PENSION	3,807	3,136	671	21.40%	2,469	2,800	1,007	35.96%
EMPLOYEE BENEFITS	5,800	2,500	3,300	132.00%	848	-	5,800	100.00%
TOTAL SALARY & RELATED	**$ 51,752**	**$ 42,062**	**$ 9,690**	**23.04%**	**$ 31,769**	**$ 32,448**	**$ 19,304**	**59.49%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	5,000	-	5,000	100.00%	-	-	5,000	100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	32,100	23,260	8,840	38.01%	10,462	17,623	14,477	82.15%
TOTAL CONTRACTUAL SERVICES	**$ 37,100**	**$ 23,260**	**$ 13,840**	**59.50%**	**$ 10,462**	**$ 17,623**	**$ 19,477**	**110.52%**
SUPPLIES & MATERIALS	$ 54,000	$ 38,951	$ 15,049	38.63%	$ 25,030	$ 17,655	$ 36,345	205.87%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	6,000	-	6,000	100.00%	-	-	6,000	100.00%
UTILITIES	2,500	2,500	-	0.00%	1,216	1,767	733	41.51%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	3,000	4,500	(1,500)	-33.33%	2,307	4,865	(1,865)	-38.34%
TOTAL GENERAL OPERATING	**$ 65,500**	**$ 45,951**	**$ 19,549**	**42.54%**	**$ 28,554**	**$ 24,286**	**$ 41,214**	**169.70%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 154,352**	**$ 111,273**	**$ 43,079**	**38.71%**	**$ 70,785**	**$ 74,357**	**$ 79,995**	**107.58%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 154,352**	**$ 111,273**	**$ 43,079**	**38.71%**	**$ 70,785**	**$ 74,357**	**$ 79,995**	**107.58%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	206	RECREATION FUND	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
FUNCTION:	999	ALL FUNCTIONS ROLLUP						
SALARIES & WAGES			$ 22,400	$ 27,190	$ 28,562	$ 30,013	$ 30,892	$ 32,490
TAXES & INSURANCE			14,026	14,955	15,902	17,133	18,199	19,377
PENSION			3,136	3,807	3,999	4,202	4,325	4,549
EMPLOYEE BENEFITS			2,500	5,800	3,900	3,900	3,900	3,900
TOTAL SALARY & RELATED			**$ 42,062**	**$ 51,752**	**$ 52,363**	**$ 55,248**	**$ 57,316**	**$ 60,316**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			-	5,000	5,000	5,000	5,000	5,000
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			23,260	32,100	30,600	30,600	30,600	30,600
TOTAL CONTRACTUAL SERVICES			**$ 23,260**	**$ 37,100**	**$ 35,600**	**$ 35,600**	**$ 35,600**	**$ 35,600**
SUPPLIES & MATERIALS			$ 38,951	$ 54,000	$ 62,500	$ 64,500	$ 67,500	$ 67,500
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	6,000	-	-	-	-
UTILITIES			2,500	2,500	2,500	2,500	2,500	2,500
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			4,500	3,000	2,000	2,000	2,000	2,000
TOTAL GENERAL OPERATING			**$ 45,951**	**$ 65,500**	**$ 67,000**	**$ 69,000**	**$ 72,000**	**$ 72,000**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ 111,273**	**$ 154,352**	**$ 154,963**	**$ 159,848**	**$ 164,916**	**$ 167,916**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ 111,273**	**$ 154,352**	**$ 154,963**	**$ 159,848**	**$ 164,916**	**$ 167,916**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 206 RECREATION FUND

FUNCTION: 600 PARKS, LANDS & MUNICIPAL FACILITIES

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	5,000	-	5,000	100.00%	-	-	5,000	100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ 5,000**	**$ -**	**$ 5,000**	**100.00%**	**$ -**	**$ -**	**$ 5,000**	**100.00%**
SUPPLIES & MATERIALS	$ 16,000	$ 250	$ 15,750	6300.00%	$ 207	$ -	$ 16,000	100.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	6,000	-	6,000	100.00%	-	-	6,000	100.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 22,000**	**$ 250**	**$ 21,750**	**8700.00%**	**$ 207**	**$ -**	**$ 22,000**	**100.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 27,000**	**$ 250**	**$ 26,750**	**10700.00%**	**$ 207**	**$ -**	**$ 27,000**	**100.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 27,000**	**$ 250**	**$ 26,750**	**10700.00%**	**$ 207**	**$ -**	**$ 27,000**	**100.00%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	206	RECREATION FUND
FUNCTION:	600	PARKS, LANDS & MUNICIPAL FACILITIES

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	5,000	5,000	5,000	5,000	5,000
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**
SUPPLIES & MATERIALS	$ 250	$ 16,000	$ 25,000	$ 27,000	$ 30,000	$ 30,000
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	6,000	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 250**	**$ 22,000**	**$ 25,000**	**$ 27,000**	**$ 30,000**	**$ 30,000**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 250**	**$ 27,000**	**$ 30,000**	**$ 32,000**	**$ 35,000**	**$ 35,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 250**	**$ 27,000**	**$ 30,000**	**$ 32,000**	**$ 35,000**	**$ 35,000**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 206 RECREATION FUND

FUNCTION: 650 RECREATIONAL PROGRAMMING

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 27,190	$ 22,400	$ 4,790	21.38%	$ 18,660	$ 20,568	$ 6,622	32.20%
TAXES & INSURANCE	14,955	14,026	929	6.62%	9,792	9,080	5,875	64.70%
PENSION	3,807	3,136	671	21.40%	2,469	2,800	1,007	35.96%
EMPLOYEE BENEFITS	5,800	2,500	3,300	132.00%	848	-	5,800	100.00%
TOTAL SALARY & RELATED	**$ 51,752**	**$ 42,062**	**$ 9,690**	**23.04%**	**$ 31,769**	**$ 32,448**	**$ 19,304**	**59.49%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	32,100	23,260	8,840	38.01%	10,462	17,623	14,477	82.15%
TOTAL CONTRACTUAL SERVICES	**$ 32,100**	**$ 23,260**	**$ 8,840**	**38.01%**	**$ 10,462**	**$ 17,623**	**$ 14,477**	**82.15%**
SUPPLIES & MATERIALS	$ 38,000	$ 38,701	$ (701)	-1.81%	$ 24,823	$ 17,655	$ 20,345	115.24%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	2,500	2,500	-	0.00%	1,216	1,767	733	41.51%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	3,000	4,500	(1,500)	-33.33%	2,307	4,865	(1,865)	-38.34%
TOTAL GENERAL OPERATING	**$ 43,500**	**$ 45,701**	**$ (2,201)**	**-4.82%**	**$ 28,347**	**$ 24,286**	**$ 19,214**	**79.11%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 127,352**	**$ 111,023**	**$ 16,329**	**14.71%**	**$ 70,578**	**$ 74,357**	**$ 52,995**	**71.27%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 127,352**	**$ 111,023**	**$ 16,329**	**14.71%**	**$ 70,578**	**$ 74,357**	**$ 52,995**	**71.27%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	206	RECREATION FUND
FUNCTION:	650	RECREATIONAL PROGRAMMING

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 22,400	$ 27,190	$ 28,562	$ 30,013	$ 30,892	$ 32,490
TAXES & INSURANCE	14,026	14,955	15,902	17,133	18,199	19,377
PENSION	3,136	3,807	3,999	4,202	4,325	4,549
EMPLOYEE BENEFITS	2,500	5,800	3,900	3,900	3,900	3,900
TOTAL SALARY & RELATED	**$ 42,062**	**$ 51,752**	**$ 52,363**	**$ 55,248**	**$ 57,316**	**$ 60,316**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	23,260	32,100	30,600	30,600	30,600	30,600
TOTAL CONTRACTUAL SERVICES	**$ 23,260**	**$ 32,100**	**$ 30,600**	**$ 30,600**	**$ 30,600**	**$ 30,600**
SUPPLIES & MATERIALS	$ 38,701	$ 38,000	$ 37,500	$ 37,500	$ 37,500	$ 37,500
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	2,500	2,500	2,500	2,500	2,500	2,500
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	4,500	3,000	2,000	2,000	2,000	2,000
TOTAL GENERAL OPERATING	**$ 45,701**	**$ 43,500**	**$ 42,000**	**$ 42,000**	**$ 42,000**	**$ 42,000**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 111,023**	**$ 127,352**	**$ 124,963**	**$ 127,848**	**$ 129,916**	**$ 132,916**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 111,023**	**$ 127,352**	**$ 124,963**	**$ 127,848**	**$ 129,916**	**$ 132,916**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

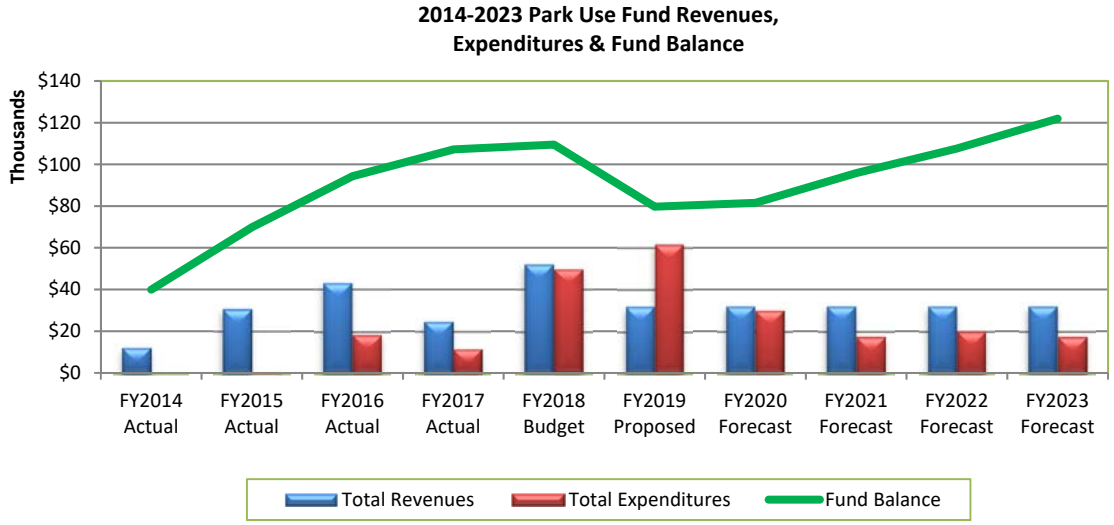
FUND: 207 PARK USE FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	2018 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	2,500	(2,500)	-100.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	500	(500)	-100.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	3,005	(3,005)	-100.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ 3,000**	**$ (3,000)**	**-100.00%**	**$ -**	**$ 3,005**	**$ (3,005)**	**-100.00%**
SUPPLIES & MATERIALS	$ 39,000	$ 23,500	$ 15,500	65.96%	$ 18,982	$ 7,382	$ 31,618	428.29%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	1,500	(1,500)	-100.00%
TOTAL GENERAL OPERATING	**$ 39,000**	**$ 23,500**	**$ 15,500**	**65.96%**	**$ 18,982**	**$ 8,882**	**$ 30,118**	**339.08%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	22,500	23,000	(500)	-2.17%	6,109	-	22,500	100.00%
TOTAL CAPITAL OUTLAY	**$ 22,500**	**$ 23,000**	**$ (500)**	**-2.17%**	**$ 6,109**	**$ -**	**$ 22,500**	**100.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 61,500**	**$ 49,500**	**$ 12,000**	**24.24%**	**$ 25,091**	**$ 11,887**	**$ 49,613**	**417.36%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 61,500**	**$ 49,500**	**$ 12,000**	**24.24%**	**$ 25,091**	**$ 11,887**	**$ 49,613**	**417.36%**

Park Use Fund (207)

The Park Use fund is a special revenue fund used to account for fees collected on new construction pursuant to Ordinance 93-3015. These fees are designated for the improvement of recreation facilities. The fund was created to accumulate funds and track these revenues and expenditures.

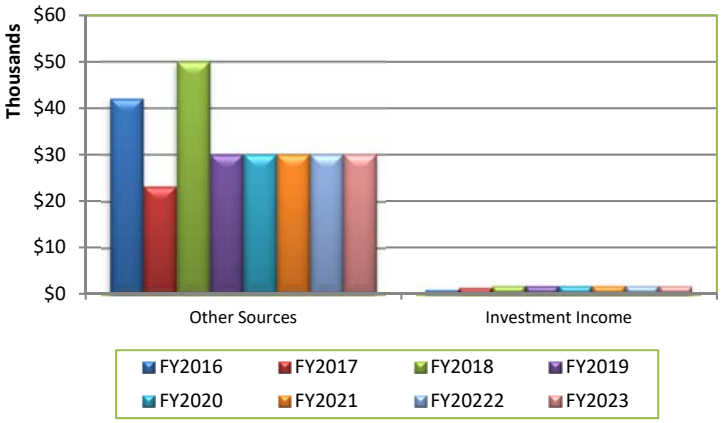


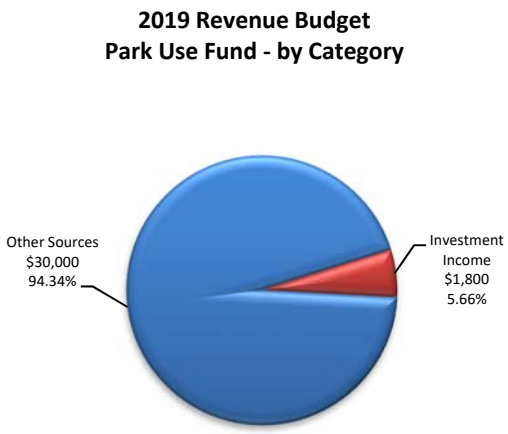
As illustrated in the graphic above, the fund balance increased dramatically between 2014 and 2018. Expenditures are projected to exceed or equal expenditures in 2019 due to significant project expenditures. As a result, the fund balance is projected to range between $79-122 thousand.

Park Use Fund – Major Revenue Sources

The city's Park Use fund revenue for operations currently comes from two sources: (1) other sources; and (2) investment income.

The chart to the right below indicates the relative composition of 2019 Park Use fund revenues. The primary component for 2019 is Other Sources (94.34%). Theses represent the park use fee assessed to the construction and maintenance of parklands and related facilities in the city.





The Park Use fund has budgeted appropriations only in the Parks, Lands & Municipal Facilities function. Requested 2019 appropriations for this fund are $61.5 thousand and represent a $12.0 thousand (24.24%) increase over FY 2018.

Parks, Lands & Municipal Facilities

Proposed spending in this fund for FY 2019 would be as follows:

Expenditure Item	Amount
Foundation Park trail improvements	$10,000
Park shelter house roof replacement program	$7,500
Municipal Park baseball diamond improvements	$6,000
Asphalt chips/gravel for park parking areas	$6,000
Karr Park path repaving	$6,000
Liberty Park parking lot expansion and improvement	$5,000
Tree and underbrush clearing in parks	$5,000
Dugout benches for Foundation Park ball diamonds	$5,000
Foundation Park restroom improvements	$4,000
Park pond maintenance and management	$4,000
Karr Park restroom improvements	$3,000
GRAND TOTAL	**$61,500**

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ 3,005	$ 3,000	$ -	$ (3,000)	-100.00%
General Operating	8,882	23,500	39,000	15,500	65.96%
Capital Outlay	-	23,000	22,500	(500)	-2.17%
Total	**$ 11,887**	**$ 49,500**	**$ 61,500**	**$ 12,000**	**24.24%**

Contractual Services This category is budgeted at $0 thousand for FY 2019 and reflects a decrease of $3.0 thousand (100%) from FY 2018. The decline is the result of no planned engineering-related expenses in 2019.

General Operating This category is budgeted at $39.0 thousand and is $15.5 thousand (65.96%) higher than FY 2018. The requested funding provides for general park maintenance and repair supplies and materials.

Capital Outlay This category is budgeted at $22.5 thousand and reflects a decrease of $0.5 thousand (2.17%) from FY 2018.

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
207 - PARK USE FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		$ 39,942	$ 69,837	$ 94,323	$ 107,115	$ 109,415	$ 79,715	$ 81,515	$ 95,815	$ 107,615
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	State Shared Taxes & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Sources	Investment Income	$ 425	$ 975	$ 1,429	$ 1,800	$ 1,800	$ 1,800	$ 1,800	$ 1,800	$ 1,800
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	29,970	42,008	23,250	50,000	30,000	30,000	30,000	30,000	30,000
	Total Other Sources	$ 30,395	$ 42,983	$ 24,679	$ 51,800	$ 31,800	$ 31,800	$ 31,800	$ 31,800	$ 31,800
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grand Total Revenue	$ 30,395	$ 42,983	$ 24,679	$ 51,800	$ 31,800	$ 31,800	$ 31,800	$ 31,800	$ 31,800
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services		$ 500	$ 720	$ 3,005	$ 3,000	$ -	$ -	$ -	$ -	$ -
General Operating		-	13,487	8,882	23,500	39,000	15,000	15,000	15,000	15,000
Capital Outlay		-	4,290	-	23,000	22,500	15,000	2,500	5,000	2,500
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		-	-	-	-	-	-	-	-	-
	Grand Total Expenditures	$ 500	$ 18,497	$ 11,887	$ 49,500	$ 61,500	$ 30,000	$ 17,500	$ 20,000	$ 17,500
Ending Fund Balance		$ 69,837	$ 94,323	$ 107,115	$ 109,415	$ 79,715	$ 81,515	$ 95,815	$ 107,615	$ 121,915
Fund Balance as % of Expenditures		13967.46%	509.93%	901.09%	221.04%	129.62%	271.72%	547.51%	538.07%	696.65%

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 207 PARK USE FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	2,500	-	-	-	-	-
MAINTENANCE & INSURANCE	500	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 3,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ 23,500	$ 39,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 23,500**	**$ 39,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	23,000	22,500	15,000	2,500	5,000	2,500
TOTAL CAPITAL OUTLAY	**$ 23,000**	**$ 22,500**	**$ 15,000**	**$ 2,500**	**$ 5,000**	**$ 2,500**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 49,500**	**$ 61,500**	**$ 30,000**	**$ 17,500**	**$ 20,000**	**$ 17,500**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 49,500**	**$ 61,500**	**$ 30,000**	**$ 17,500**	**$ 20,000**	**$ 17,500**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 207 PARK USE FUND

FUNCTION: 600 PARKS, LANDS & MUNICIPAL FACILITIES

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	2018 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	2,500	(2,500)	-100.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	500	(500)	-100.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	3,005	(3,005)	-100.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ 3,000**	**$ (3,000)**	**-100.00%**	**$ -**	**$ 3,005**	**$ (3,005)**	**-100.00%**
SUPPLIES & MATERIALS	$ 39,000	$ 23,500	$ 15,500	65.96%	$ 18,982	$ 7,382	$ 31,618	428.29%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	1,500	(1,500)	-100.00%
TOTAL GENERAL OPERATING	**$ 39,000**	**$ 23,500**	**$ 15,500**	**65.96%**	**$ 18,982**	**$ 8,882**	**$ 30,118**	**339.08%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	22,500	23,000	(500)	-2.17%	6,109	-	22,500	100.00%
TOTAL CAPITAL OUTLAY	**$ 22,500**	**$ 23,000**	**$ (500)**	**-2.17%**	**$ 6,109**	**$ -**	**$ 22,500**	**100.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 61,500**	**$ 49,500**	**$ 12,000**	**24.24%**	**$ 25,091**	**$ 11,887**	**$ 49,613**	**417.36%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 61,500**	**$ 49,500**	**$ 12,000**	**24.24%**	**$ 25,091**	**$ 11,887**	**$ 49,613**	**417.36%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

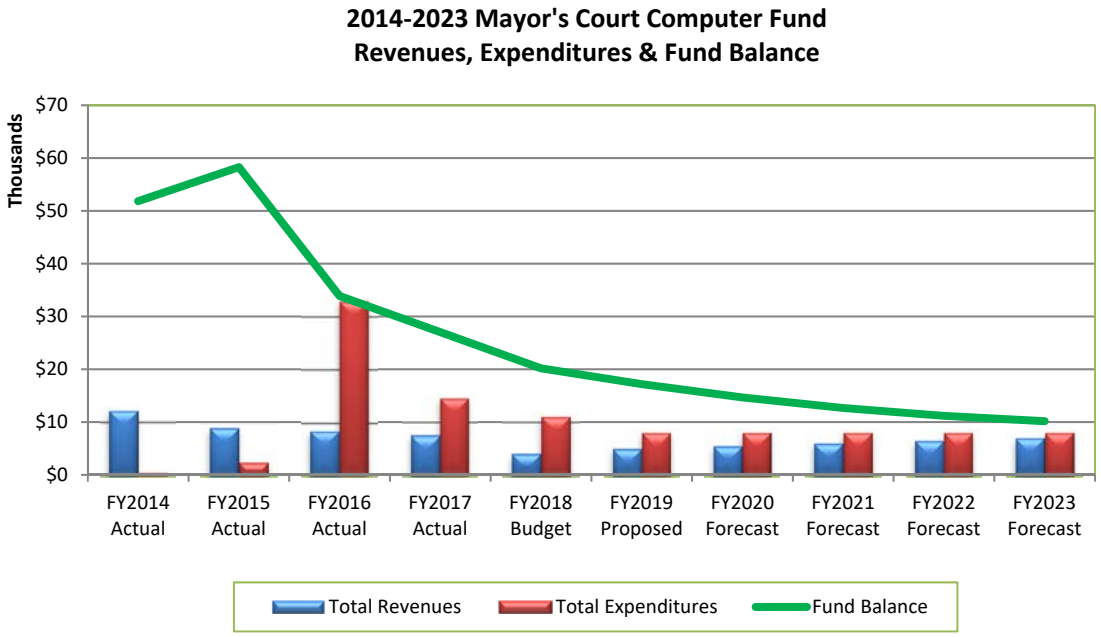
FUND: 207 PARK USE FUND

FUNCTION: 600 PARKS, LANDS & MUNICIPAL FACILITIES

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	2,500	-	-	-	-	-
MAINTENANCE & INSURANCE	500	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 3,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ 23,500	$ 39,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 23,500**	**$ 39,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	23,000	22,500	15,000	2,500	5,000	2,500
TOTAL CAPITAL OUTLAY	**$ 23,000**	**$ 22,500**	**$ 15,000**	**$ 2,500**	**$ 5,000**	**$ 2,500**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 49,500**	**$ 61,500**	**$ 30,000**	**$ 17,500**	**$ 20,000**	**$ 17,500**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 49,500**	**$ 61,500**	**$ 30,000**	**$ 17,500**	**$ 20,000**	**$ 17,500**

Mayor's Court Computer (210)

Ohio Revised Code (ORC) §1901.261 allows the city to assess an additional fee to cases brought before the Mayor's Court for the purpose of computerizing the court. The revenues are restricted to purchasing hardware/software for computerization of the court's docket and accounting system and/or computerization of legal research. However, the funds are not to be used for support of the Clerk of Court's office in general. The Mayor's Court Computer fund was established for the purpose of accounting for such court fees.



As illustrated in the graphic above, the fund balance grew from 2014-2015. Significant planned expenditures in 2016 and 2017 on a system update would reduce the balance to approximately $20.2 thousand at the end of FY 2018. Other than the system replacement in 2016/2017, no other significant spending is currently planned from 2018-2022. Planned spending, however, is generally greater than revenues, resulting in a slightly decreasing fund balance. The fund would never be taken negative, however, as any lack of funding would result in spending being paid by the General fund instead.

The Mayor's Court Computer fund has budgeted appropriations only in the Court & Legal function. Requested 2019 appropriations for this fund are $8.0 thousand and represent a $3.0 thousand (27.3%) decrease from FY 2018.

Court & Legal

Proposed spending in this fund for FY 2019 would be as follows:

Project	Amount
Annual maintenance/upgrades to court management system	$5,000
Miscellaneous computer components (printers, etc.)	$3,000
GRAND TOTAL	**$8,000**

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ -	$ 5,000	$ 5,000	$ -	0.00%
General Operating	9,901	6,000	3,000	(3,000)	-50.00%
Capital Outlay	4,518	-	-	-	0.00%
Total	**$ 14,419**	**$ 11,000**	**$ 8,000**	**$ (3,000)**	**-27.27%**

Contractual Services This category is budgeted at $5.0 thousand and is unchanged from FY 2018. The requested appropriations in this category provide funding for the annual software maintenance agreement, case file scanning and other third-party services.

General Operating This category is budgeted at $3.0 thousand which is a decrease of $3.0 thousand (50%) from FY 2018. The requested appropriations in this category provide funding for the purchase of other system peripherals and related supplies.

Capital Outlay This category is budgeted at $0 thousand and is unchanged from FY 2018. This category last had spending in 2017 which was the purchase and installation of a new court management system in FY 2016 that was completed in FY 2017.

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
210 - MAYOR'S COURT COMPUTER FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		$ 51,854	$ 58,269	$ 33,878	$ 27,020	$ 20,170	$ 17,170	$ 14,670	$ 12,670	$ 11,170
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	State Shared Taxes & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fines & Forfeitures	Mayor's Court	$ 8,898	$ 8,480	$ 7,561	$ 4,150	$ 5,000	$ 5,500	$ 6,000	$ 6,500	$ 7,000
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	$ 8,898	$ 8,480	$ 7,561	$ 4,150	$ 5,000	$ 5,500	$ 6,000	$ 6,500	$ 7,000
Other Sources	Investment Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Total Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grand Total Revenue	$ 8,898	$ 8,480	$ 7,561	$ 4,150	$ 5,000	$ 5,500	$ 6,000	$ 6,500	$ 7,000
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services		$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
General Operating		-	-	9,901	6,000	3,000	3,000	3,000	3,000	3,000
Capital Outlay		2,484	32,870	4,518	-	-	-	-	-	-
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		-	-	-	-	-	-	-	-	-
	Grand Total Expenditures	$ 2,484	$ 32,870	$ 14,420	$ 11,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000
Ending Fund Balance		$ 58,269	$ 33,878	$ 27,020	$ 20,170	$ 17,170	$ 14,670	$ 12,670	$ 11,170	$ 10,170
Fund Balance as % of Expenditures		2345.79%	103.07%	187.38%	183.36%	214.62%	183.37%	158.37%	139.62%	127.12%

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 210 MAYOR'S COURT COMPUTER
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	5,000	5,000	-	0.00%	1,733	-	5,000	100.00%
TOTAL CONTRACTUAL SERVICES	**$ 5,000**	**$ 5,000**	**$ -**	**0.00%**	**$ 1,733**	**$ -**	**$ 5,000**	**100.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	3,000	6,000	(3,000)	-50.00%	2,987	9,901	(6,901)	-69.70%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 3,000**	**$ 6,000**	**$ (3,000)**	**-50.00%**	**$ 2,987**	**$ 9,901**	**$ (6,901)**	**-69.70%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ 4,518	$ (4,518)	-100.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ 4,518**	**$ (4,518)**	**-100.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 8,000**	**$ 11,000**	**$ (3,000)**	**-27.27%**	**$ 4,719**	**$ 14,420**	**$ (6,420)**	**-44.52%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 8,000**	**$ 11,000**	**$ (3,000)**	**-27.27%**	**$ 4,719**	**$ 14,420**	**$ (6,420)**	**-44.52%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

			2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
FUND:	210	MAYOR'S COURT COMPUTER						
FUNCTION:	999	ALL FUNCTIONS ROLLUP						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			-	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			5,000	5,000	5,000	5,000	5,000	5,000
TOTAL CONTRACTUAL SERVICES			**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			6,000	3,000	3,000	3,000	3,000	3,000
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ 6,000**	**$ 3,000**	**$ 3,000**	**$ 3,000**	**$ 3,000**	**$ 3,000**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ 11,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ 11,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 210 MAYOR'S COURT COMPUTER
FUNCTION: 200 COURT & LEGAL

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	5,000	5,000	-	0.00%	1,733	-	5,000	100.00%
TOTAL CONTRACTUAL SERVICES	**$ 5,000**	**$ 5,000**	**$ -**	**0.00%**	**$ 1,733**	**$ -**	**$ 5,000**	**100.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	3,000	6,000	(3,000)	-50.00%	2,987	9,901	(6,901)	-69.70%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 3,000**	**$ 6,000**	**$ (3,000)**	**-50.00%**	**$ 2,987**	**$ 9,901**	**$ (6,901)**	**-69.70%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ 4,518	$ (4,518)	-100.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ 4,518**	**$ (4,518)**	**-100.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 8,000**	**$ 11,000**	**$ (3,000)**	**-27.27%**	**$ 4,719**	**$ 14,420**	**$ (6,420)**	**-44.52%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 8,000**	**$ 11,000**	**$ (3,000)**	**-27.27%**	**$ 4,719**	**$ 14,420**	**$ (6,420)**	**-44.52%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

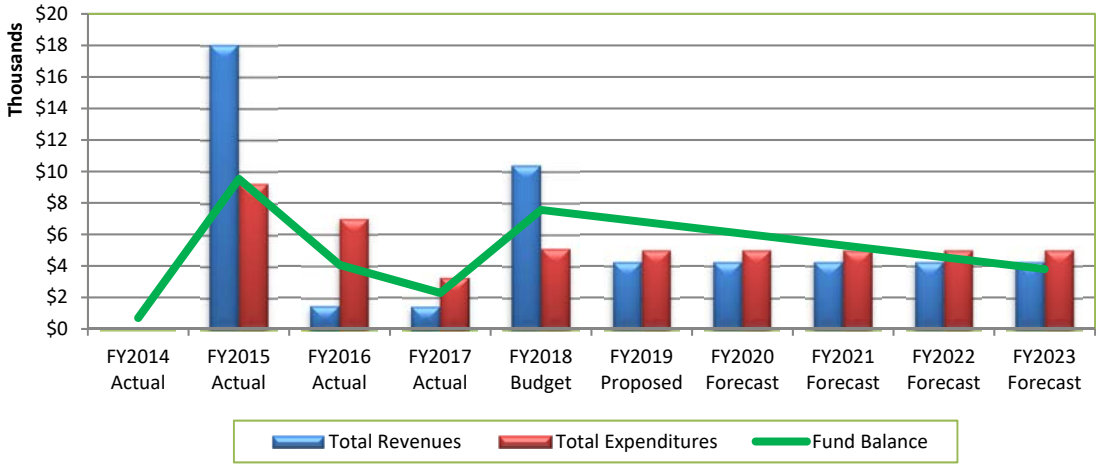
FUND: 210 MAYOR'S COURT COMPUTER
FUNCTION: 200 COURT & LEGAL

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL CONTRACTUAL SERVICES	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	6,000	3,000	3,000	3,000	3,000	3,000
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 6,000**	**$ 3,000**	**$ 3,000**	**$ 3,000**	**$ 3,000**	**$ 3,000**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 11,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 11,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**

Police K9 Fund (218)

The Police K9 fund provides funding for the purchase and maintenance of the city's canine officers. The K9 fund is a special revenue fund used to report contributions from the public in support of the program, and the related expenses associated with appropriately equipping the animal and handler.

2014-2023 Police K9 Fund Revenues, Expenditures & Fund Balance

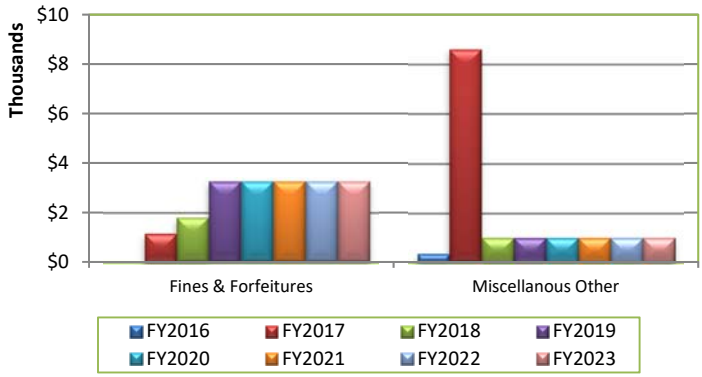


Police K9 Fund – Major Revenue Sources

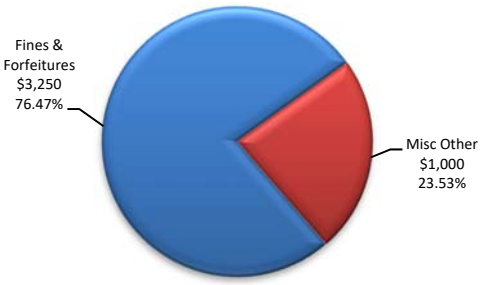
The city's K9 fund revenue for operations currently comes from two sources: (1) fines and forfeitures; and (2) miscellaneous other sources.

The chart to the right below indicates the relative composition of 2019 K9 fund revenues. While the fund does not anticipate receiving a significant amount of revenue, the majority of the revenue it does receives will be from a $2 per case fee assigned by the Court for support of the K9 function.

2016-2023 Police K9 Fund Revenue Sources



2019 Revenue Budget SRTS Fund - by Category



The Police K9 fund has budgeted appropriations only in the Police function. Requested 2019 appropriations for this fund are $5.0 thousand, which would be used to provide food, veterinary care and related supplies. The proposed budget reflects an increase of $0.1 thousand (2.5%) from FY 2018.

Police

Proposed spending in this fund for FY 2019 would be as follows:

Project	Amount
K9 care and supplies	$5,000
GRAND TOTAL	**$5,000**

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
General Operating	$ 3,280	$ 5,128	$ 5,000	$ (128)	-2.50%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 3,280**	**$ 5,128**	**$ 5,000**	**$ (128)**	**-2.50%**

General Operating This category is budgeted at $5.0 thousand and is relatively unchanged from FY 2018.

Capital Outlay No capital spending is requested for FY 2019.

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
218 - POLICE K9 FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		**$ 696**	**$ 9,523**	**$ 4,061**	**$ 2,282**	**$ 7,554**	**$ 6,804**	**$ 6,054**	**$ 5,304**	**$ 4,554**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	State Shared Taxes & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ 1,150	$ 1,800	$ 3,250	$ 3,250	$ 3,250	$ 3,250	$ 3,250
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ 1,150**	**$ 1,800**	**$ 3,250**	**$ 3,250**	**$ 3,250**	**$ 3,250**	**$ 3,250**
Other Sources	Investment Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	18,060	1,538	350	8,600	1,000	1,000	1,000	1,000	1,000
	Total Other Sources	**$ 18,060**	**$ 1,538**	**$ 350**	**$ 8,600**	**$ 1,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 18,060**	**$ 1,538**	**$ 1,500**	**$ 10,400**	**$ 4,250**	**$ 4,250**	**$ 4,250**	**$ 4,250**	**$ 4,250**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Operating		9,233	7,000	3,280	5,128	5,000	5,000	5,000	5,000	5,000
Capital Outlay		-	-	-	-	-	-	-	-	-
Transfers & Advances		-	-	-	-	-	-	-	-	-
	Grand Total Expenditures	**$ 9,233**	**$ 7,000**	**$ 3,280**	**$ 5,128**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**
Ending Fund Balance		**$ 9,523**	**$ 4,061**	**$ 2,282**	**$ 7,554**	**$ 6,804**	**$ 6,054**	**$ 5,304**	**$ 4,554**	**$ 3,804**
Fund Balance as % of Expenditures		103.14%	58.02%	69.56%	147.30%	136.07%	121.07%	106.07%	91.07%	76.07%

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 218 POLICE K9

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	5,000	5,128	(128)	-2.50%	958	3,280	1,720	52.44%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 5,000**	**$ 5,128**	**$ (128)**	**-2.50%**	**$ 958**	**$ 3,280**	**$ 1,720**	**52.44%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 5,000**	**$ 5,128**	**$ (128)**	**-2.50%**	**$ 958**	**$ 3,280**	**$ 1,720**	**52.44%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 5,000**	**$ 5,128**	**$ (128)**	**-2.50%**	**$ 958**	**$ 3,280**	**$ 1,720**	**52.44%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 218 POLICE K9

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	5,128	5,000	5,000	5,000	5,000	5,000
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 5,128**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 5,128**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 5,128**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 218 POLICE K9

FUNCTION: 300 POLICE

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	5,000	5,128	(128)	-2.50%	958	3,280	1,720	52.44%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 5,000**	**$ 5,128**	**$ (128)**	**-2.50%**	**$ 958**	**$ 3,280**	**$ 1,720**	**52.44%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 5,000**	**$ 5,128**	**$ (128)**	**-2.50%**	**$ 958**	**$ 3,280**	**$ 1,720**	**52.44%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 5,000**	**$ 5,128**	**$ (128)**	**-2.50%**	**$ 958**	**$ 3,280**	**$ 1,720**	**52.44%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

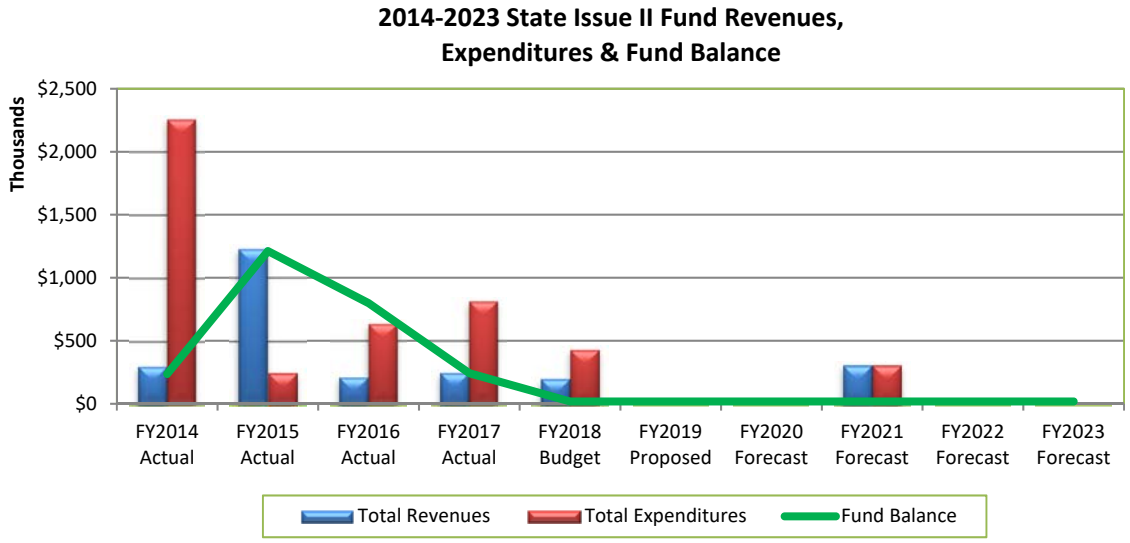
FUND: 218 POLICE K9

FUNCTION: 300 POLICE

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	5,128	5,000	5,000	5,000	5,000	5,000
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 5,128**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 5,128**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 5,128**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**

State Issue II (OPWC) Fund (303)

The State Issue II fund is a capital improvements fund used to record any grant or loan revenues from the Ohio Public Works Commission. The Ohio Auditor of State requires that the entire amount of the project cost, even the local match, be recorded and reported in this fund. Over time, the fund will typically have spikes in revenue and expenditures as projects are undertaken.



As illustrated in the graphic above, the fund balance spiked in 2015 due to a transfer in to fund a project. Project spending in 2015 - 2018 should return the balance back to approximately $18.0 thousand by year-end 2018. There is only a single proposed OPWC street-related projects included in the 5-year plan, the Intersection Improvements (SVC-19-001) project, which has been budgeted in the Public Service function for 2021.

Public Service

Proposed spending in this fund for FY 2019 would be as follows:

Project	Amount
No new projects proposed for 2019	$0
GRAND TOTAL	**$0**

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ 8,141	$ 37,040	$ -	$ (37,040)	-100.00%
Capital Outlay	719,605	388,094	-	(388,094)	-100.00%
Total	**$ 727,746**	**$ 425,134**	**$ -**	**$ (425,134)**	**-100.00%**

Contractual Services Nothing has been proposed for FY 2019.

Capital Outlay Nothing has been proposed for FY 2019.

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a permanent movement of money between funds to provide resources for the receiving fund to operate.

Overall, this function has a FY 2019 budget of $0, and is unchanged from the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Transfers & Advances	$ 79,969	$ -	$ -	$ -	0.00%
Total	**$ 79,969**	**$ -**	**$ -**	**$ -**	**0.00%**

Transfers & Advances As the previous OPWC project has been completed, the remaining balance is being transferred back to the Debt Service (401) fund. Below is where the listing of any transfers and advances from the State Issue II (OPWC) fund and the receiving funds:

Transfers: **$ 0**

No transfers planned

Advances: **$ 0**

No advances planned

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
303 - STATE ISSUE II (OPWC) FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		**$ 236,209**	**$ 1,211,943**	**$ 797,969**	**$ 242,115**	**$ 17,981**	**$ 17,981**	**$ 17,981**	**$ 17,981**	**$ 17,981**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	State Shared Taxes & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grants & Loans	-	217,067	251,862	197,000	-	-	300,000	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ -**	**$ 217,067**	**$ 251,862**	**$ 197,000**	**$ -**	**$ -**	**$ 300,000**	**$ -**	**$ -**
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Total Other Sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers	Transfers & Advances In	$ 1,225,000	$ -	$ -	$ 4,000	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ 1,225,000**	**$ -**	**$ -**	**$ 4,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 1,225,000**	**$ 217,067**	**$ 251,862**	**$ 201,000**	**$ -**	**$ -**	**$ 300,000**	**$ -**	**$ -**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ 21,969	$ 10,849	$ 8,141	$ 37,040	$ -	$ -	$ -	$ -	$ -
General Operating		-	-	-	-	-	-	-	-	-
Capital Outlay		15,800	620,192	719,605	388,094	-	-	300,000	-	-
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		211,497	-	79,969	-	-	-	-	-	-
	Grand Total Expenditures	**$ 249,267**	**$ 631,041**	**$ 807,715**	**$ 425,134**	**$ -**	**$ -**	**$ 300,000**	**$ -**	**$ -**
Ending Fund Balance		**$ 1,211,943**	**$ 797,969**	**$ 242,115**	**$ 17,981**	**$ 17,981**	**$ 17,981**	**$ 17,981**	**$ 17,981**	**$ 17,981**
Fund Balance as % of Expenditures		486.20%	126.45%	29.98%	4.23%	#DIV/0!	0.00%	5.99%	0.00%	0.00%

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 303 STATE ISSUE II (OPWC)

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	37,040	(37,040)	-100.00%	520	8,141	(8,141)	-100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ 37,040**	**$ (37,040)**	**-100.00%**	**$ 520**	**$ 8,141**	**$ (8,141)**	**-100.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	388,094	(388,094)	-100.00%	173,933	719,605	(719,605)	-100.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ 388,094**	**$ (388,094)**	**-100.00%**	**$ 173,933**	**$ 719,605**	**$ (719,605)**	**-100.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ 425,134**	**$ (425,134)**	**-100.00%**	**$ 174,453**	**$ 727,746**	**$ (727,746)**	**-100.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ 79,969**	**$ (79,969)**	**-100.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ 425,134**	**$ (425,134)**	**-100.00%**	**$ 174,453**	**$ 807,715**	**$ (807,715)**	**-100.00%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	303	STATE ISSUE II (OPWC)
FUNCTION:	999	ALL FUNCTIONS ROLLUP

	2018 Budget	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	37,040	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 37,040**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	388,094	-	-	300,000	-	-
TOTAL CAPITAL OUTLAY	**$ 388,094**	**$ -**	**$ -**	**$ 300,000**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 425,134**	**$ -**	**$ -**	**$ 300,000**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 425,134**	**$ -**	**$ -**	**$ 300,000**	**$ -**	**$ -**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 303 STATE ISSUE II (OPWC)

FUNCTION: 400 PUBLIC SERVICE

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	37,040	(37,040)	-100.00%	520	8,141	(8,141)	-100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ 37,040**	**$ (37,040)**	**-100.00%**	**$ 520**	**$ 8,141**	**$ (8,141)**	**-100.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	388,094	(388,094)	-100.00%	173,933	719,605	(719,605)	-100.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ 388,094**	**$ (388,094)**	**-100.00%**	**$ 173,933**	**$ 719,605**	**$ (719,605)**	**-100.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ 425,134**	**$ (425,134)**	**-100.00%**	**$ 174,453**	**$ 727,746**	**$ (727,746)**	**-100.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ 425,134**	**$ (425,134)**	**-100.00%**	**$ 174,453**	**$ 727,746**	**$ (727,746)**	**-100.00%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 303 STATE ISSUE II (OPWC)

FUNCTION: 400 PUBLIC SERVICE

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	37,040	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 37,040**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	388,094	-	-	300,000	-	-
TOTAL CAPITAL OUTLAY	**$ 388,094**	**$ -**	**$ -**	**$ 300,000**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 425,134**	**$ -**	**$ -**	**$ 300,000**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 425,134**	**$ -**	**$ -**	**$ 300,000**	**$ -**	**$ -**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 303 STATE ISSUE II (OPWC)

FUNCTION: 900 TRANSFERS & ADVANCES

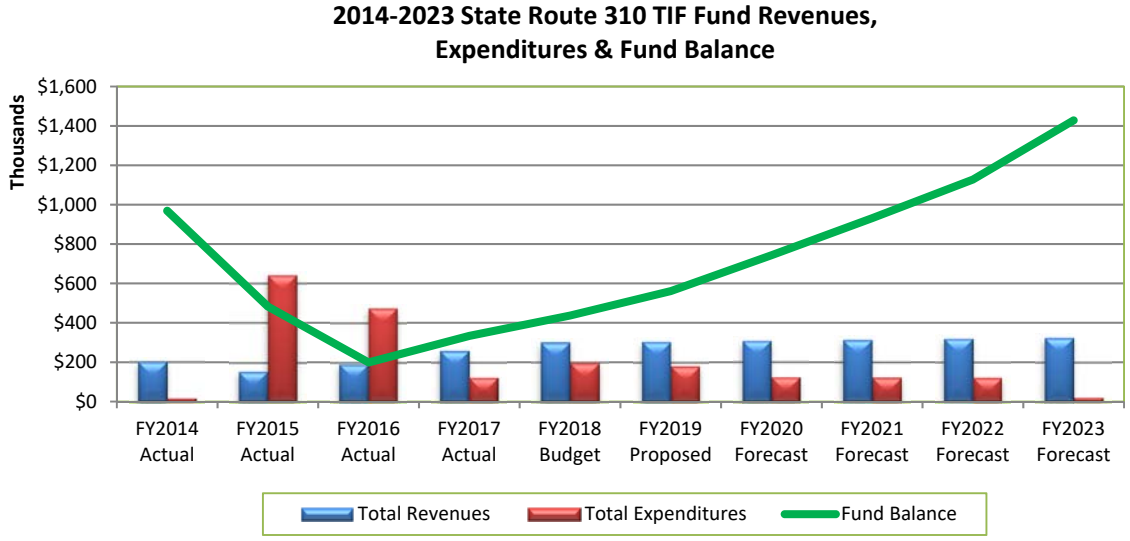
	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ 79,969**	**$ (79,969)**	**-100.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ 79,969**	**$ (79,969)**	**-100.00%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	303	STATE ISSUE II (OPWC)	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
FUNCTION:	900	TRANSFERS & ADVANCES						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			-	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

State Route 310 TIF Fund (306)

The State Route 310 TIF (tax increment financing) fund is a capital improvements fund used to receive property tax payments in lieu of property taxes (PILOT) associated with the 310 TIF district. The revenues are restricted to the extent that they may only be used to support the infrastructure improvements identified in the TIF agreement. Beginning in 2014, these funds are being used to support funding for the State Route 310 improvements project debt service (interfund transfers).



As illustrated in the graphic above, the fund balance has increased from 2016. Major project spending on SR 310 occurred in 2015 and 2016, in advance of ODOT's 2016 paving project. In 2015, the city borrowed $1.4 million from Park National Bank in the form of a 7-year note for the SR-310 improvements, using the TIF revenues as the source of funding for that annual debt service payments. No other significant spending from this fund is planned at this time.

The State Route 310 fund typically has budgeted appropriations in the General Government, Court & Legal, Public Service, Finance, and Transfers & Advances functions. Total requested 2019 appropriations for this fund are $179.9 thousand and reflects a $15.9 thousand (8.14%) decrease from FY 2018.

General Government

Appropriations and expenditures in this department represent the recording of any engineering-related expenses. For 2019, no infrastructure-related spending is being proposed at this time.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ -	$ -	$ -	$ -	0.00%
General Operating	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Total	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**

Contractual Services No spending in this category is proposed for FY 2019, unchanged from FY 2018.

Court & Legal

Appropriations and expenditures in this department represent the recording of any legal and/or litigation-related related expenses. For 2019, this is a new function in the fund and is anticipated to provide funding for any contract or economic development agreements in the SR-310 corridor entered into by the city.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ -	$ -	$ 10,000	$ 10,000	100.00%
General Operating	-	-	-	-	0.00%
Total	**$ -**	**$ -**	**$ 10,000**	**$ 10,000**	**100.00%**

Contractual Services This category is budgeted at $10.0 thousand an is new spending in this fund (100% increase).

Finance

The appropriations and expenditures in this department represent the Licking County Auditor's costs of collection for the SR-310 TIF revenues. For 2019, $6.0 thousand has been budgeted which reflects an increase of $1.0 thousand (20%) when compared to the FY 2018 budget. This amount more accurately reflects the 'normal' run rate.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ 3,864	$ 5,000	$ 6,000	$ 1,000	20.00%
General Operating	-	-	-	-	0.00%
Total	**$ 3,864**	**$ 5,000**	**$ 6,000**	**$ 1,000**	**20.00%**

Contractual Services This category is up by $1.0 thousand (20%) due to increased collection fees based on higher TIF payment collections in FY 2019.

Public Service

Proposed spending in this fund for FY 2019 would be as follows:

Project	Amount
SR-310 trail construction (SVC-19-010)	$52,000
GRAND TOTAL	**$52,000**

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ -	$ -	$ -	$ -	0.00%
Capital Outlay	-	75,552	52,000	(23,552)	-31.17%
Total	**$ -**	**$ 75,552**	**$ 52,000**	**$ (23,552)**	**-31.17%**

Capital Outlay This category is budgeted at $52.0 thousand for 2019 and is down by $23.6 thousand (31.17%) from FY 2018. The variance is the result of different project-related funding requirements in each year.

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a permanent movement of money between funds to provide resources for the receiving fund to operate.

Overall, this function has proposed budget funding of $111.9 thousand and is down by $3.4 thousand (2.95%) when compared to the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Transfers & Advances	$ 118,677	$ 115,280	$ 111,884	$ (3,396)	-2.95%
Total	**$ 118,677**	**$ 115,280**	**$ 111,884**	**$ (3,396)**	**-2.95%**

Transfers & Advances The significant amount of transfers which began in FY 2016 is to provide funding for the debt service related to the $1.4 million Park National Bank note for the Main Street/SR-310 improvements project. Below is the listing of any transfers and advances from the SR-310 TIF fund and the receiving funds:

Transfers:	**$111,884**
Debt Service (401) fund	$111,884
Advances:	**$ 0**
No advances planned	

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
306 - STATE ROUTE 310 TIF FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		**$ 969,346**	**$ 482,804**	**$ 198,872**	**$ 333,616**	**$ 437,071**	**$ 560,963**	**$ 743,281**	**$ 932,148**	**$ 1,127,606**
REVENUE										
Taxes	Property Taxes	$ 153,835	$ 190,126	$ 257,284	$ 299,287	$ 303,776	$ 308,333	$ 312,958	$ 317,652	$ 322,417
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ 153,835**	**$ 190,126**	**$ 257,284**	**$ 299,287**	**$ 303,776**	**$ 308,333**	**$ 312,958**	**$ 317,652**	**$ 322,417**
Intergovernmental	State Shared Taxes & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Total Other Sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 153,835**	**$ 190,126**	**$ 257,284**	**$ 299,287**	**$ 303,776**	**$ 308,333**	**$ 312,958**	**$ 317,652**	**$ 322,417**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ 203,540	$ 2,908	$ 3,864	$ 5,000	$ 16,000	$ 17,500	$ 19,000	$ 20,500	$ 22,000
General Operating		-	-	-	-	-	-	-	-	-
Capital Outlay		375,436	349,012	-	75,552	52,000	-	-	-	-
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		61,400	122,138	118,677	115,280	111,884	108,515	105,091	101,694	-
	Grand Total Expenditures	**$ 640,376**	**$ 474,058**	**$ 122,541**	**$ 195,832**	**$ 179,884**	**$ 126,015**	**$ 124,091**	**$ 122,194**	**$ 22,000**
Ending Fund Balance		**$ 482,804**	**$ 198,872**	**$ 333,616**	**$ 437,071**	**$ 560,963**	**$ 743,281**	**$ 932,148**	**$ 1,127,606**	**$ 1,428,023**
Fund Balance as % of Expenditures		75.39%	41.95%	272.25%	223.19%	311.85%	589.84%	751.18%	922.80%	6491.01%

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 306 SR 310 TIF

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	16,000	5,000	11,000	220.00%	4,361	3,864	12,136	314.09%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ 16,000**	**$ 5,000**	**$ 11,000**	**220.00%**	**$ 4,361**	**$ 3,864**	**$ 12,136**	**314.09%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	52,000	75,552	(23,552)	-31.17%	-	-	52,000	100.00%
TOTAL CAPITAL OUTLAY	**$ 52,000**	**$ 75,552**	**$ (23,552)**	**-31.17%**	**$ -**	**$ -**	**$ 52,000**	**100.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 68,000**	**$ 80,552**	**$ (12,552)**	**-15.58%**	**$ 4,361**	**$ 3,864**	**$ 64,136**	**1659.89%**
TOTAL TRANSFERS & ADVANCES	**$ 111,884**	**$ 115,280**	**$ (3,396)**	**-2.95%**	**$ 115,280**	**$ 118,677**	**$ (6,793)**	**-5.72%**
GRAND TOTAL EXPENSE	**$ 179,884**	**$ 195,832**	**$ (15,948)**	**-8.14%**	**$ 119,641**	**$ 122,541**	**$ 57,343**	**46.80%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	306	SR 310 TIF
FUNCTION:	999	ALL FUNCTIONS ROLLUP

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	5,000	16,000	17,500	19,000	20,500	22,000
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 5,000**	**$ 16,000**	**$ 17,500**	**$ 19,000**	**$ 20,500**	**$ 22,000**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	75,552	52,000	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ 75,552**	**$ 52,000**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 80,552**	**$ 68,000**	**$ 17,500**	**$ 19,000**	**$ 20,500**	**$ 22,000**
TOTAL TRANSFERS & ADVANCES	**$ 115,280**	**$ 111,884**	**$ 108,515**	**$ 105,091**	**$ 101,694**	**$ -**
GRAND TOTAL EXPENSE	**$ 195,832**	**$ 179,884**	**$ 126,015**	**$ 124,091**	**$ 122,194**	**$ 22,000**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 306 SR 310 TIF

FUNCTION: 100 GENERAL GOVERNMENT

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

			2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
FUND:	306	SR 310 TIF						
FUNCTION:	100	GENERAL GOVERNMENT						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			-	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 306 SR 310 TIF

FUNCTION: 200 COURT & LEGAL

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	10,000	-	10,000	100.00%	-	-	10,000	100.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ 10,000**	**$ -**	**$ 10,000**	**100.00%**	**$ -**	**$ -**	**$ 10,000**	**100.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 10,000**	**$ -**	**$ 10,000**	**100.00%**	**$ -**	**$ -**	**$ 10,000**	**100.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 10,000**	**$ -**	**$ 10,000**	**100.00%**	**$ -**	**$ -**	**$ 10,000**	**100.00%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 306 SR 310 TIF

FUNCTION: 200 COURT & LEGAL

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	10,000	10,000	10,000	10,000	10,000
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ -**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 306 SR 310 TIF

FUNCTION: 400 PUBLIC SERVICE

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	52,000	75,552	(23,552)	-31.17%	-	-	52,000	100.00%
TOTAL CAPITAL OUTLAY	**$ 52,000**	**$ 75,552**	**$ (23,552)**	**-31.17%**	**$ -**	**$ -**	**$ 52,000**	**100.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 52,000**	**$ 75,552**	**$ (23,552)**	**-31.17%**	**$ -**	**$ -**	**$ 52,000**	**100.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 52,000**	**$ 75,552**	**$ (23,552)**	**-31.17%**	**$ -**	**$ -**	**$ 52,000**	**100.00%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 306 SR 310 TIF

FUNCTION: 400 PUBLIC SERVICE

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	75,552	52,000	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ 75,552**	**$ 52,000**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 75,552**	**$ 52,000**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 75,552**	**$ 52,000**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 306 SR 310 TIF

FUNCTION: 500 FINANCE

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	6,000	5,000	1,000	20.00%	4,361	3,864	2,136	55.28%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ 6,000**	**$ 5,000**	**$ 1,000**	**20.00%**	**$ 4,361**	**$ 3,864**	**$ 2,136**	**55.28%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 6,000**	**$ 5,000**	**$ 1,000**	**20.00%**	**$ 4,361**	**$ 3,864**	**$ 2,136**	**55.28%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 6,000**	**$ 5,000**	**$ 1,000**	**20.00%**	**$ 4,361**	**$ 3,864**	**$ 2,136**	**55.28%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 306 SR 310 TIF

FUNCTION: 500 FINANCE

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	5,000	6,000	7,500	9,000	10,500	12,000
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 5,000**	**$ 6,000**	**$ 7,500**	**$ 9,000**	**$ 10,500**	**$ 12,000**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 5,000**	**$ 6,000**	**$ 7,500**	**$ 9,000**	**$ 10,500**	**$ 12,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 5,000**	**$ 6,000**	**$ 7,500**	**$ 9,000**	**$ 10,500**	**$ 12,000**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 306 SR 310 TIF

FUNCTION: 900 TRANSFERS & ADVANCES

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ 111,884**	**$ 115,280**	**$ (3,396)**	**-2.95%**	**$ 115,280**	**$ 118,677**	**$ (6,793)**	**-5.72%**
GRAND TOTAL EXPENSE	**$ 111,884**	**$ 115,280**	**$ (3,396)**	**-2.95%**	**$ 115,280**	**$ 118,677**	**$ (6,793)**	**-5.72%**

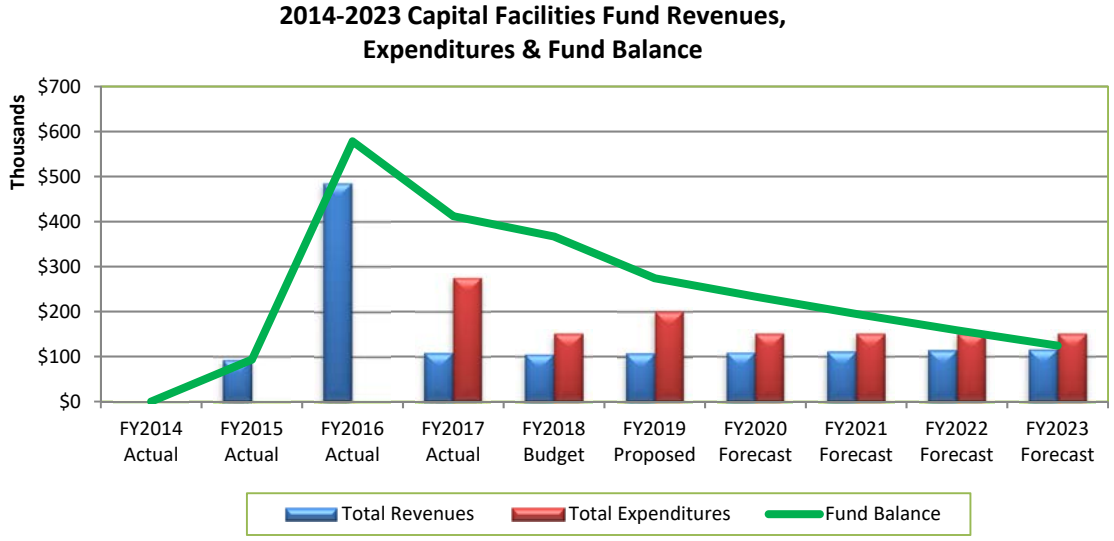
CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	306	SR 310 TIF
FUNCTION:	900	TRANSFERS & ADVANCES

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES	**$ 115,280**	**$ 111,884**	**$ 108,515**	**$ 105,091**	**$ 101,694**	**$ -**
GRAND TOTAL EXPENSE	**$ 115,280**	**$ 111,884**	**$ 108,515**	**$ 105,091**	**$ 101,694**	**$ -**

Capital Facilities Fund (308)

The Capital Facilities fund is a capital improvements fund used to record City Hall rental revenue and interfund transfer revenues associated with the construction and maintenance of all city facilities. The fund was created during 2015, at which time all 2015 year to-date rent collections were transferred to the fund. The initial focus of the fund will be the design and construction of a new Police station in the city.



As illustrated in the graphic above, expense activity began in 2017. The proposed budget calls for the fund to continue making interfund transfers annually to assist in the debt service coverage incurred during the design and construction of a new Police station.

The Capital Facilities fund has budgeted appropriations only in the Transfers & Advances function. For FY 2019, a total of $200.0 thousand has been proposed.

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a permanent movement of money between funds to provide resources for the receiving fund to operate.

Overall, this function has proposed budget funding of $200.0 thousand, and 2019 marks the third year for the fund to making the interfund transfer.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Transfers & Advances	$ 275,000	$ 150,000	$ 200,000	$ 50,000	33.33%
Total	**$ 275,000**	**$ 150,000**	**$ 200,000**	**$ 50,000**	**33.33%**

Transfers & Advances In FY 2017, the fund began transferring a significant amount of funds to the Debt Service fund to provide a source of funding for the debt service related to the

debt issued for the Police station construction project. Below is the listing of any transfers and advances from the Capital Facilities fund and the receiving funds:

Transfers:	**$200,000**
Debt Service (401) fund	$200,000

Advances:	**$ 0**

No advances planned

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
308 - CAPITAL FACILITIES

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		$ -	$ 93,267	$ 578,231	$ 411,858	$ 366,858	$ 273,958	$ 233,200	$ 194,627	$ 158,283
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	State Shared Taxes & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Sources	Investment Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	93,267	84,964	108,627	105,000	107,100	109,242	111,427	113,656	115,929
	Total Other Sources	$ 93,267	$ 84,964	$ 108,627	$ 105,000	$ 107,100	$ 109,242	$ 111,427	$ 113,656	$ 115,929
Transfers	Transfers & Advances In	$ -	$ 400,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	$ -	$ 400,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grand Total Revenue	$ 93,267	$ 484,964	$ 108,627	$ 105,000	$ 107,100	$ 109,242	$ 111,427	$ 113,656	$ 115,929
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Operating		-	-	-	-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-	-	-	-
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		-	-	275,000	150,000	200,000	150,000	150,000	150,000	150,000
	Grand Total Expenditures	$ -	$ -	$ 275,000	$ 150,000	$ 200,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Ending Fund Balance		$ 93,267	$ 578,231	$ 411,858	$ 366,858	$ 273,958	$ 233,200	$ 194,627	$ 158,283	$ 124,212
Fund Balance as % of Expenditures		0.00%	0.00%	149.77%	244.57%	136.98%	155.47%	129.75%	105.52%	82.81%

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 308 CAPITAL FACILITIES

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ 200,000**	**$ 150,000**	**$ 50,000**	**33.33%**	**$ 150,000**	**$ 275,000**	**$ (75,000)**	**-27.27%**
GRAND TOTAL EXPENSE	**$ 200,000**	**$ 150,000**	**$ 50,000**	**33.33%**	**$ 150,000**	**$ 275,000**	**$ (75,000)**	**-27.27%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 308 CAPITAL FACILITIES **FUNCTION:** 999 ALL FUNCTIONS ROLLUP	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES	**$ 150,000**	**$ 200,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**
GRAND TOTAL EXPENSE	**$ 150,000**	**$ 200,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 308 CAPITAL FACILITIES

FUNCTION: 600 PARKS, LANDS & MUNICIPAL FACILITIES

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

			2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
FUND:	308	CAPITAL FACILITIES						
FUNCTION:	600	PARKS, LANDS & MUNICIPAL FACILITIES						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			-	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND:	308	CAPITAL FACILITIES
FUNCTION:	900	TRANSFERS & ADVANCES

	2019 Budget	**2018 Budget**	**$ Increase / (Decrease)**	**% Increase/ (Decrease)**	**Aug-18 YTD Actual**	**2017 FY Actual**	**$ Increase / (Decrease)**	**% Increase / (Decrease)**
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ 200,000**	**$ 150,000**	**$ 50,000**	**33.33%**	**$ 150,000**	**$ 275,000**	**$ (75,000)**	**-27.27%**
GRAND TOTAL EXPENSE	**$ 200,000**	**$ 150,000**	**$ 50,000**	**33.33%**	**$ 150,000**	**$ 275,000**	**$ (75,000)**	**-27.27%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

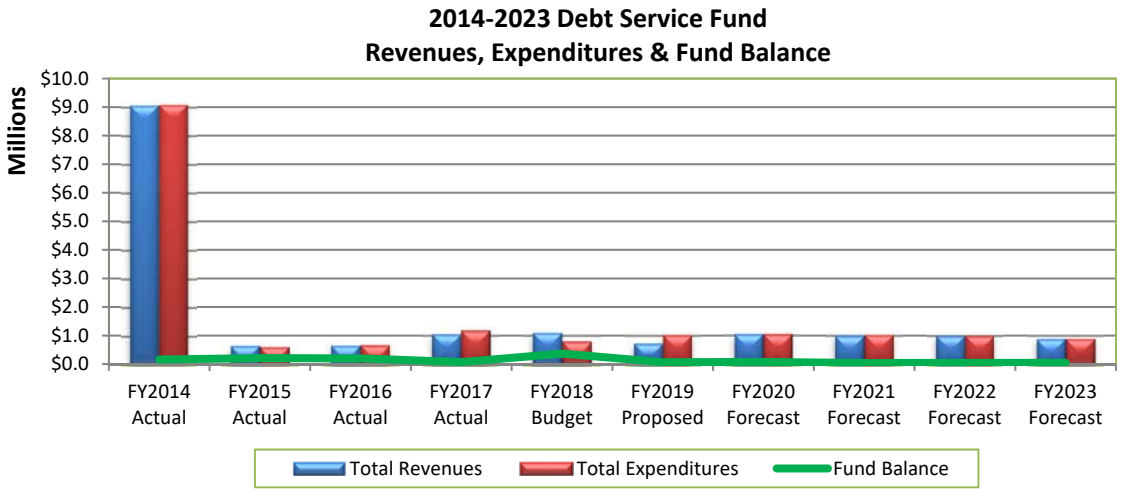
FUND:	308	CAPITAL FACILITIES	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
FUNCTION:	900	TRANSFERS & ADVANCES						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			-	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES			**$ 150,000**	**$ 200,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**
GRAND TOTAL EXPENSE			**$ 150,000**	**$ 200,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**

Debt Service Fund (401)

The city's Debt Service fund is a governmental fund that was established in 2011 to accumulate funds for the payment of debt service on the city's non-utility notes, bonds and loans. The monies in this fund are restricted to the payment of debt service, or to provide funding as called for in the debt agreements. The primary source of funding for this fund is income tax revenues. In 2014, this fund received 5.0% of the income tax, and the proportion was increased to 12.6% in 2015. During 2016, 2017 and 2018, the fund received 9.2%, 9.2% and 13.9%, respectively. For 2019-2023, the proposed allocations are as follows:

Year	Allocation
2019	6.00%
2020	12.40%
2021	11.40%
2022	11.10%
2023	10.80%

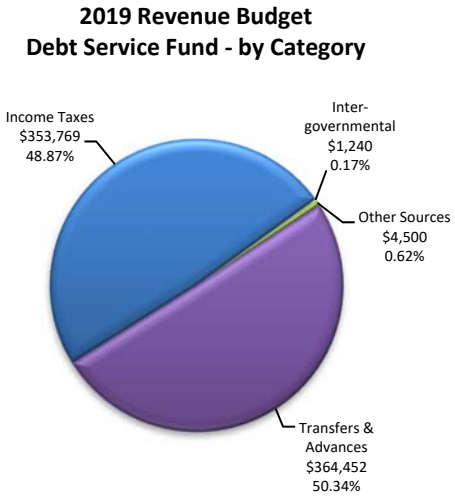
As illustrated in the below graphic, the fund balance is projected to be $39-71 thousand annually from 2019 through 2024. Although income tax revenues are the primary revenue source, interfund transfers from the Capital Facilities (308) fund are an additional source of revenue for principal repayment.



Debt Service Fund – Major Revenue Sources

The city's Debt Service fund revenue for operations in 2018 primarily comes from three major sources: (1) Income Taxes; (2) Other Sources; and (3) Transfers & Advances.

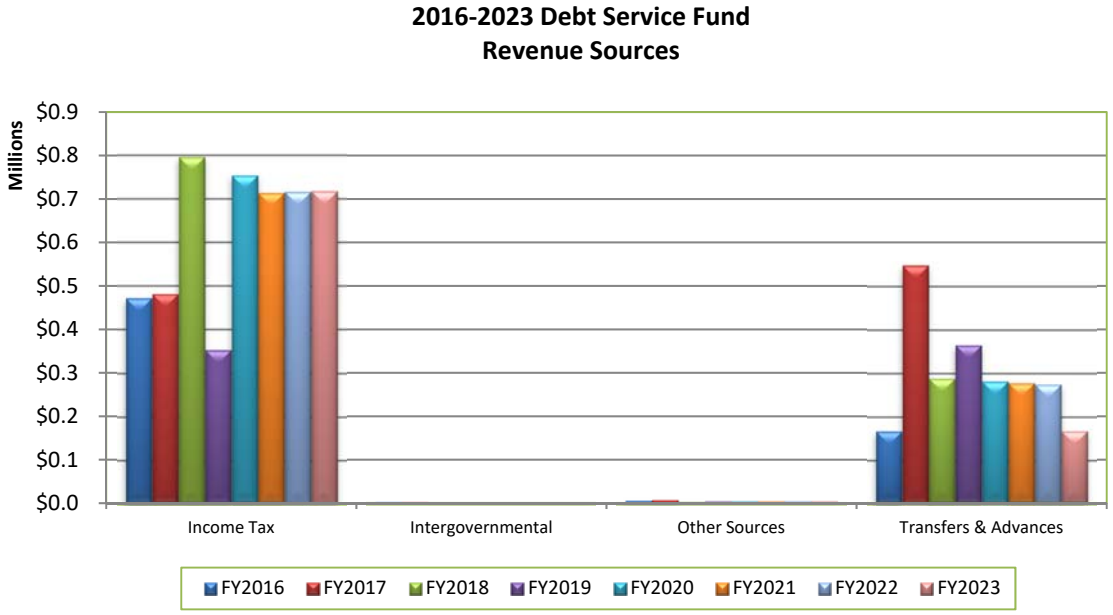
The chart on the right indicates the relative composition of Debt Service fund revenues. The largest component is interfund transfers (50.34%).



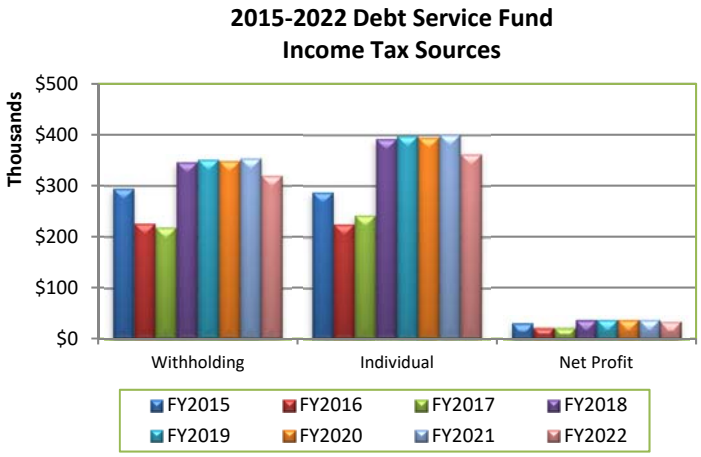
Income Taxes

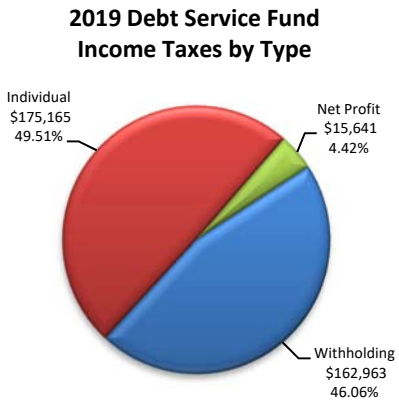
Income taxes represent nearly half of the $724.0 in projected FY 2019 total Debt Service fund revenues.

There are three primary components of income taxes: (1) individual income tax; (2) business net profits tax; and (3) employee withholding tax.



Individual Income Tax – This component reflects the revenues paid by the residents either through quarterly estimates or with the filing of their return. The city currently assesses a 1.0% income tax on the earned income of its residents, with no credit given for taxes paid to other municipalities. For 2019, the collection amount is projected to be $175.2 thousand, a decrease of $232.4 thousand (57.03%) from FY 2018. The variance is primarily due to the reduced allocation in FY 2019 (down from 9.2% to 6.0%) partially offset by the 3% increase projected for total income tax collections.





Withholding Income Tax – This item represents taxes that local employers withhold for the employees and remit to the city, or non-local employers operating outside of the city limits who 'courtesy withhold' for their Pataskala resident employees and remit to RITA on behalf of those employees. For FY 2019, this amounts to $163.0 thousand, and is down by $187.3 thousand (53.47%) from FY 2018. The significant decrease is due to the reduced allocation percentage, partially offset by the 3% increase projected for total income tax collections.

Business Net Profit Tax – This represents the tax on corporate net profits paid to the city by commercial operation based in the City of Pataskala. The city currently assesses a 1% tax on the net profits of business operating or based in the city. For fiscal year 2019, the city is projecting $15.6 thousand which is a $22.2 thousand (58.66%) increase from 2018. The 2019 number is based upon the current rate of collections.

Other Sources

Other Sources is a 'catch-all' category in which to collect and report revenues not reported elsewhere in this report. These revenues are generally unpredictable in nature and can vary widely from one year to the next. In the case of the Debt Service fund, these represent the issuance of debt, primarily notes (BANs) and bonds, as well as any investment income. For FY 2019, this category is projected to be $4.5 thousand and represents the fund's allocation from investment earnings on the commingled investment portfolio.

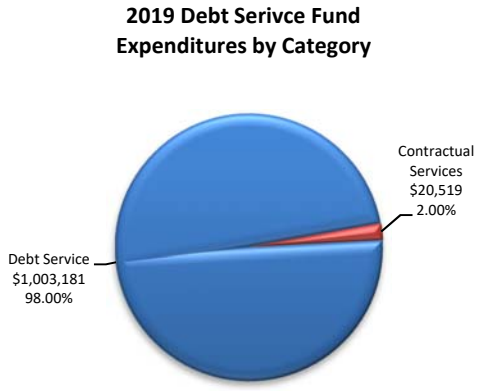
Transfers & Advances

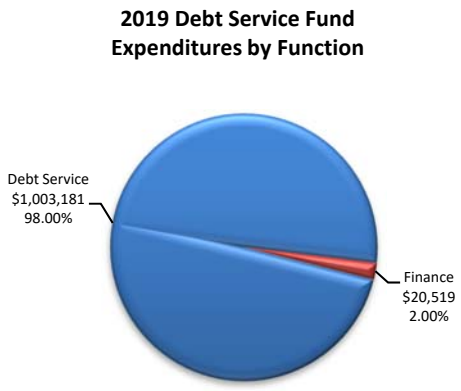
In addition to the other sources of revenue, the fund receives a number of interfund transfers to support the associated debt. Below is a listing of any transfers from the various funds into the Debt Service fund:

Transfers Received From:	**$364,452**
Police Fund (208)	$ 22,500
State Route 310 TIF (306)	$111,884
Capital Facilities (308)	$200,000
Street Bond Fund (402)	$ 30,068

Debt Service Fund – Expenditure Overview

The appropriations in the Debt Service fund are primarily designated for the payment of accrued interest and principal on the city's non-utility bonds and notes. In addition, it provides funding for the payment of income tax collection costs associated with the fund's allocation of the income tax receipts. For 2019, the total budget in this fund is $1.02 million and is up by $235.4 thousand (29.86%) from FY 2018. The fund has appropriations identified in two functional areas: (1) Finance; and (2) Debt Service.





Finance

The appropriations and expenditures in this department are used to pay the Regional Income Tax Agency (RITA) the 3% fee assessed for processing the income tax collections and reporting. In addition, any

taxpayer refunds are charged to this line item. Overall, this department is budgeted at $20.5 thousand and is down by $24.1 thousand (54.0%) when compared to the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ -	$ -	$ -	$ -	0.00%
General Operating	27,965	44,604	20,519	(24,085)	-54.00%
Total	**$ 27,965**	**$ 44,604**	**$ 20,519**	**$ (24,085)**	**-54.00%**

Debt Service

The following debt service expenditures have been identified and amounts proposed for FY 2019:

Project	Amount
2014 General Obligation Bonds	$456,825
2018 Police Station bonds	$372,615
Main Street/SR-310 PNB Note	$111,884
Summit Road SIB Loan	$36,120
LGIF MARCS Tower Loan	$22,500
OPWC loans (all programs)	$3,237
GRAND TOTAL	**$1,003,181**

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
General Operating	$ -	$ -	$ -	$ -	0.00%
Debt Service	1,139,027	743,677	1,003,181	259,504	34.89%
Total	**$1,139,027**	**$ 743,677**	**$1,003,181**	**$ 259,504**	**34.89%**

Debt Service Approximately $1.0 million has been proposed in this line item. The $259.5 thousand (34.89%) increase from FY 2018 was the result of the addition of principal repayment on the 2018 Police Station bonds (interest-only paid in 2018).

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
401 - DEBT SERVICE FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		**$ 159,667**	**$ 205,656**	**$ 193,815**	**$ 65,360**	**$ 365,992**	**$ 66,253**	**$ 71,302**	**$ 36,576**	**$ 38,184**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	611,101	471,265	480,682	795,653	353,769	753,057	713,096	715,160	716,707
	Total Taxes	**$ 611,101**	**$ 471,265**	**$ 480,682**	**$ 795,653**	**$ 353,769**	**$ 753,057**	**$ 713,096**	**$ 715,160**	**$ 716,707**
Intergovernmental	State Shared Taxes & Permits	$ 1,838	$ 2,252	$ 2,129	$ 1,230	$ 1,240	$ 1,250	$ 1,260	$ 1,270	$ 1,280
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ 1,838**	**$ 2,252**	**$ 2,129**	**$ 1,230**	**$ 1,240**	**$ 1,250**	**$ 1,260**	**$ 1,270**	**$ 1,280**
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ 2,467	$ 4,199	$ 6,094	$ 4,250	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	-	2,567	2,057	-	-	-	-	-	-
	Total Other Sources	**$ 2,467**	**$ 6,766**	**$ 8,151**	**$ 4,250**	**$ 4,500**	**$ 4,500**	**$ 4,500**	**$ 4,500**	**$ 4,500**
Transfers	Transfers & Advances In	$ 28,900	$ 166,573	$ 547,575	$ 287,780	$ 364,452	$ 281,015	$ 277,591	$ 274,194	$ 166,785
	Total Transfers	**$ 28,900**	**$ 166,573**	**$ 547,575**	**$ 287,780**	**$ 364,452**	**$ 281,015**	**$ 277,591**	**$ 274,194**	**$ 166,785**
	Grand Total Revenue	**$ 644,306**	**$ 646,857**	**$ 1,038,537**	**$ 1,088,913**	**$ 723,961**	**$ 1,039,822**	**$ 996,447**	**$ 995,124**	**$ 889,272**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Operating		35,496	24,276	27,965	44,604	20,519	43,678	41,360	41,480	41,569
Capital Outlay		-	-	-	-	-	-	-	-	-
Debt Service		562,820	634,422	1,139,027	743,677	1,003,181	991,095	989,813	952,036	845,992
Transfers & Advances		-	-	-	-	-	-	-	-	-
	Grand Total Expenditures	**$ 598,317**	**$ 658,698**	**$ 1,166,992**	**$ 788,281**	**$ 1,023,700**	**$ 1,034,773**	**$ 1,031,173**	**$ 993,516**	**$ 887,561**
Ending Fund Balance		**$ 205,656**	**$ 193,815**	**$ 65,360**	**$ 365,992**	**$ 66,253**	**$ 71,302**	**$ 36,576**	**$ 38,184**	**$ 39,895**
Fund Balance as % of Expenditures		34.37%	29.42%	5.60%	46.43%	6.47%	6.89%	3.55%	3.84%	4.49%

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 401 DEBT SERVICE

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	20,519	44,604	(24,085)	-54.00%	33,135	27,965	(7,446)	-26.63%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 20,519**	**$ 44,604**	**$ (24,085)**	**-54.00%**	**$ 33,135**	**$ 27,965**	**$ (7,446)**	**-26.63%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ 699,018	$ 445,997	$ 253,021	56.73%	$ 151,475	$ 931,179	$ (232,161)	-24.93%
INTEREST EXPENSE	304,163	247,930	56,233	22.68%	155,355	207,097	97,066	46.87%
OTHER DEBT-RELATED	-	49,750	(49,750)	-100.00%	49,750	750	(750)	-100.00%
TOTAL DEBT SERVICE	**$ 1,003,181**	**$ 743,677**	**$ 259,504**	**34.89%**	**$ 356,579**	**$ 1,139,027**	**$ (135,846)**	**-11.93%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 1,023,700**	**$ 788,281**	**$ 235,419**	**29.86%**	**$ 389,714**	**$ 1,166,992**	**$ (143,292)**	**-12.28%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 1,023,700**	**$ 788,281**	**$ 235,419**	**29.86%**	**$ 389,714**	**$ 1,166,992**	**$ (143,292)**	**-12.28%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 401 DEBT SERVICE **FUNCTION:** 999 ALL FUNCTIONS ROLLUP	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	44,604	20,519	43,678	41,360	41,480	41,569
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 44,604**	**$ 20,519**	**$ 43,678**	**$ 41,360**	**$ 41,480**	**$ 41,569**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ 445,997	$ 699,018	$ 705,024	$ 721,059	$ 700,737	$ 610,022
INTEREST EXPENSE	247,930	304,163	286,071	268,754	251,299	235,970
OTHER DEBT-RELATED	49,750	-	-	-	-	-
TOTAL DEBT SERVICE	**$ 743,677**	**$ 1,003,181**	**$ 991,095**	**$ 989,813**	**$ 952,036**	**$ 845,992**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 788,281**	**$ 1,023,700**	**$ 1,034,773**	**$ 1,031,173**	**$ 993,516**	**$ 887,561**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 788,281**	**$ 1,023,700**	**$ 1,034,773**	**$ 1,031,173**	**$ 993,516**	**$ 887,561**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 401 DEBT SERVICE

FUNCTION: 500 FINANCE

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	20,519	44,604	(24,085)	-54.00%	33,135	27,965	(7,446)	-26.63%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 20,519**	**$ 44,604**	**$ (24,085)**	**-54.00%**	**$ 33,135**	**$ 27,965**	**$ (7,446)**	**-26.63%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 20,519**	**$ 44,604**	**$ (24,085)**	**-54.00%**	**$ 33,135**	**$ 27,965**	**$ (7,446)**	**-26.63%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 20,519**	**$ 44,604**	**$ (24,085)**	**-54.00%**	**$ 33,135**	**$ 27,965**	**$ (7,446)**	**-26.63%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 401 DEBT SERVICE

FUNCTION: 500 FINANCE

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	44,604	20,519	43,678	41,360	41,480	41,569
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 44,604**	**$ 20,519**	**$ 43,678**	**$ 41,360**	**$ 41,480**	**$ 41,569**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 44,604**	**$ 20,519**	**$ 43,678**	**$ 41,360**	**$ 41,480**	**$ 41,569**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 44,604**	**$ 20,519**	**$ 43,678**	**$ 41,360**	**$ 41,480**	**$ 41,569**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 401 DEBT SERVICE

FUNCTION: 700 DEBT SERVICE

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ 699,018	$ 445,997	$ 253,021	56.73%	$ 151,475	$ 931,179	$ (232,161)	-24.93%
INTEREST EXPENSE	304,163	247,930	56,233	22.68%	155,355	207,097	97,066	46.87%
OTHER DEBT-RELATED	-	49,750	(49,750)	-100.00%	49,750	750	(750)	-100.00%
TOTAL DEBT SERVICE	**$ 1,003,181**	**$ 743,677**	**$ 259,504**	**34.89%**	**$ 356,579**	**$ 1,139,027**	**$ (135,846)**	**-11.93%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 1,003,181**	**$ 743,677**	**$ 259,504**	**34.89%**	**$ 356,579**	**$ 1,139,027**	**$ (135,846)**	**-11.93%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 1,003,181**	**$ 743,677**	**$ 259,504**	**34.89%**	**$ 356,579**	**$ 1,139,027**	**$ (135,846)**	**-11.93%**

CITY OF PATASKALA, OHIO
2019 BUDGET ANALYSIS

FUND: 401 DEBT SERVICE

FUNCTION: 700 DEBT SERVICE

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ 445,997	$ 699,018	$ 705,024	$ 721,059	$ 700,737	$ 610,022
INTEREST EXPENSE	247,930	304,163	286,071	268,754	251,299	235,970
OTHER DEBT-RELATED	49,750	-	-	-	-	-
TOTAL DEBT SERVICE	**$ 743,677**	**$ 1,003,181**	**$ 991,095**	**$ 989,813**	**$ 952,036**	**$ 845,992**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 743,677**	**$ 1,003,181**	**$ 991,095**	**$ 989,813**	**$ 952,036**	**$ 845,992**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 743,677**	**$ 1,003,181**	**$ 991,095**	**$ 989,813**	**$ 952,036**	**$ 845,992**

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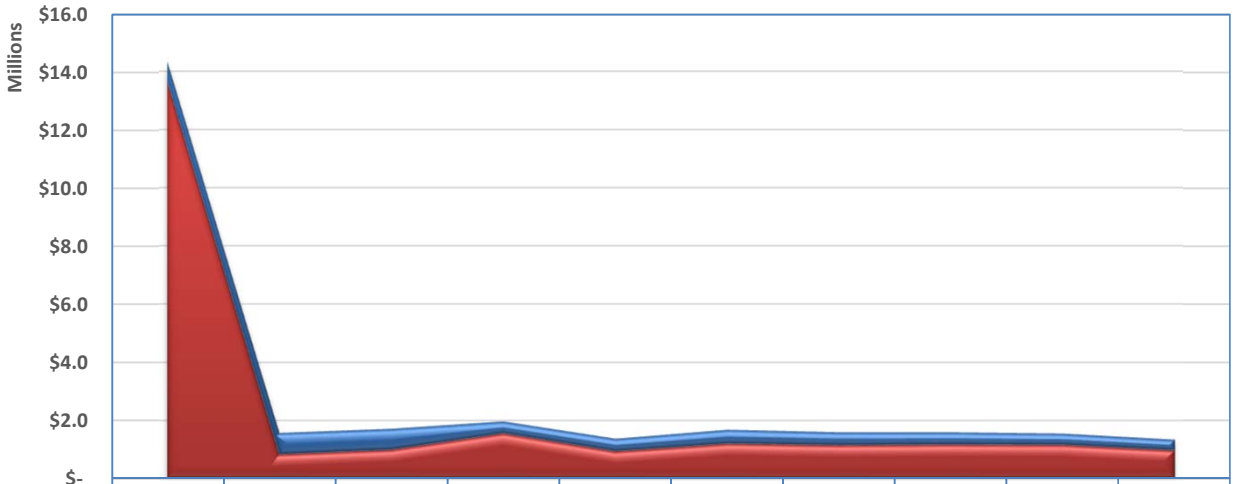
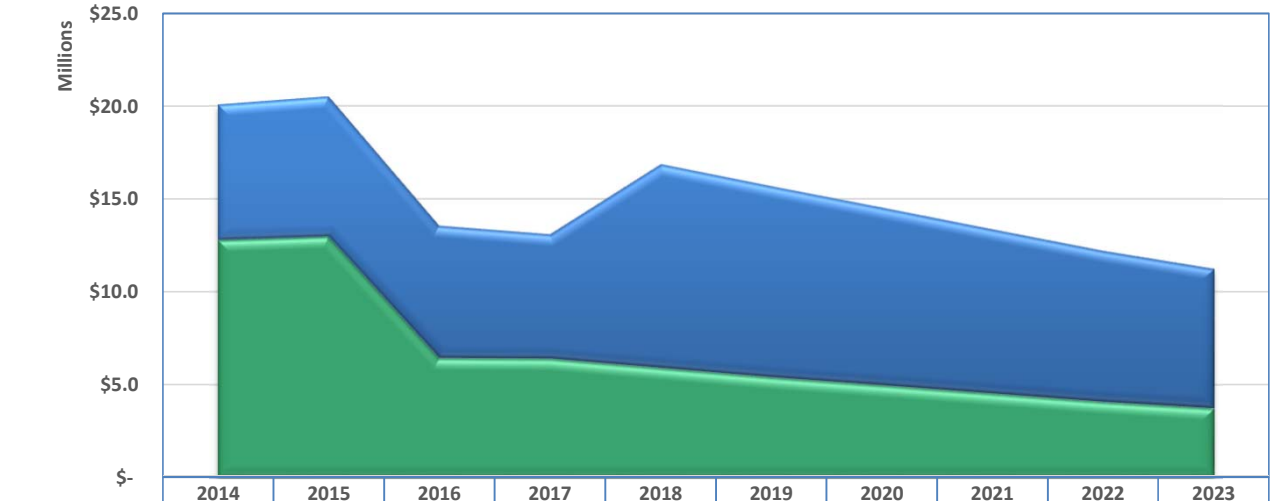
CITY OF PATASKALA, OHIO
OUTSTANDING DEBT & DEBT SERVICE ANALYSIS

All Funds Debt Service
2014 - 2023



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Interest	$649,117	$733,282	$718,466	$406,216	$427,979	$470,615	$440,012	$410,807	$381,509	$355,825
Principal	$13,685,2	$834,645	$989,145	$1,560,94	$942,283	$1,204,93	$1,151,63	$1,173,51	$1,159,19	$974,652

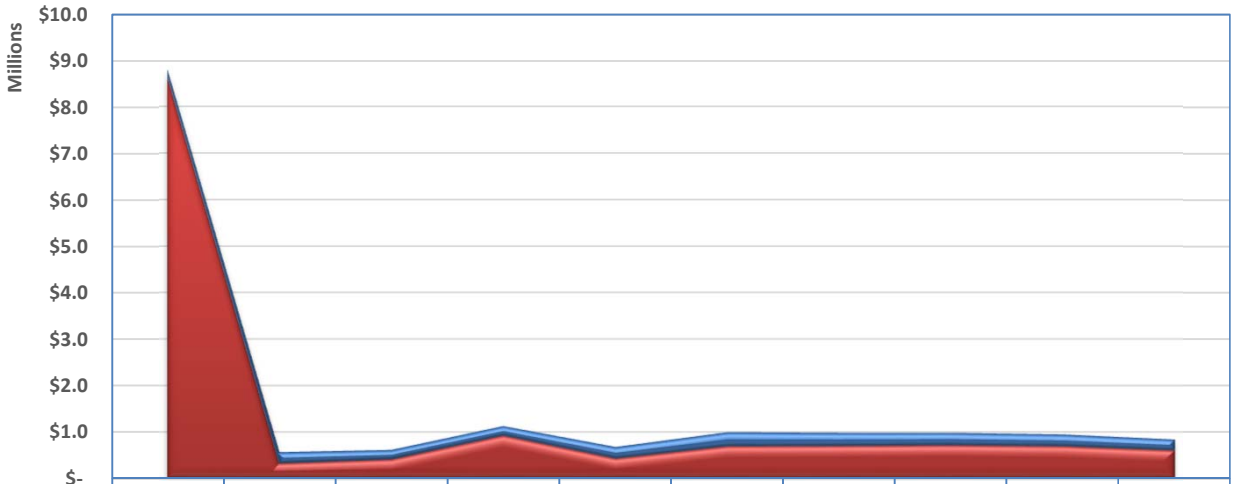
All Funds Outstanding Debt Balance
2014 - 2023



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental	$7,307,228	$7,546,154	$7,125,606	$6,693,514	$10,973,12	$10,267,97	$9,556,818	$8,822,645	$8,117,942	$7,505,551
Utility	$12,749,41	$12,950,92	$6,407,331	$6,378,482	$5,879,239	$5,379,455	$4,938,979	$4,499,637	$4,051,275	$3,695,147

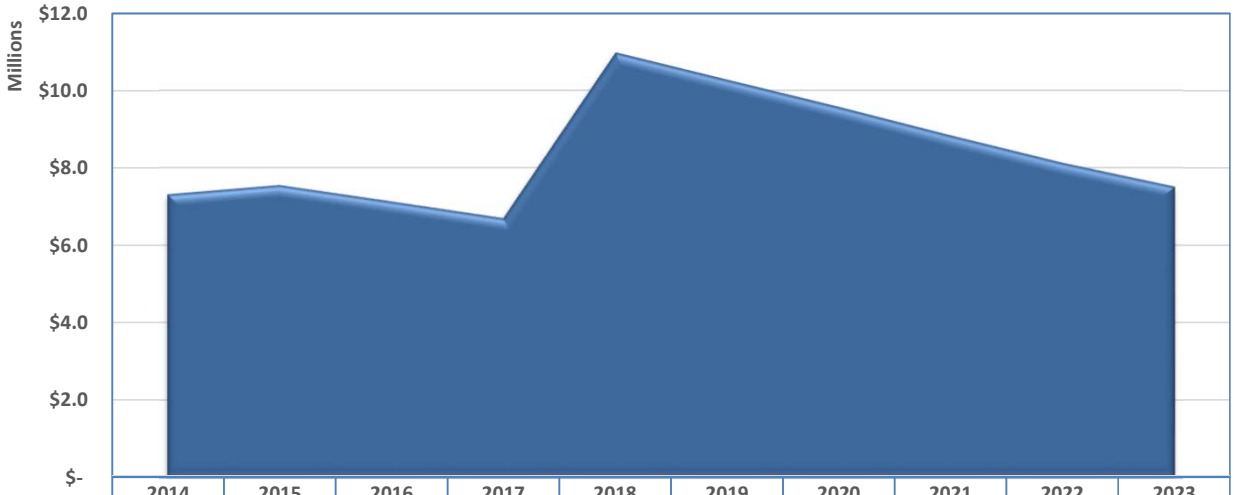
CITY OF PATASKALA, OHIO
OUTSTANDING DEBT & DEBT SERVICE ANALYSIS

Governmental Funds Debt Service
2014 - 2023



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Interest	$149,734	$245,198	$210,246	$206,184	$246,988	$303,162	$286,069	$268,753	$251,299	$235,970
Principal	$8,646,79	$336,161	$420,548	$932,093	$443,040	$705,149	$711,155	$727,191	$706,869	$616,154

Governmental Funds Outstanding Debt Balance
2014 - 2023



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Outstanding Balance	$7,307,22	$7,546,15	$7,125,60	$6,693,51	$10,973,1	$10,267,9	$9,556,81	$8,822,64	$8,117,94	$7,505,55

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2019

		SOURCE OF FUNDING FOR DEBT SERVICE				
		Debt Service	Water Debt Service	Sewer Debt Service	Oaks Special Assessment	Total
		401	604	654	655	
2015 Water Service Bonds (2007 refd)	Interest	$ -	$ 170,250.00	$ -	$ -	$ 170,250.00
	Principal	-	210,000.00	-	-	210,000.00
Total 2015 Water Service Bonds		$ -	$ 380,250.00	$ -	$ -	$ 380,250.00
2011 Sanitary Sewer Impr Bonds	Interest	$ -	$ -	$ 1,950.00	$ -	$ 1,950.00
	Principal	-	-	65,000.00	-	65,000.00
Total 2011 Sanitary Sewer Impr Bonds		$ -	$ -	$ 66,950.00	$ -	$ 66,950.00
Summit Road South SIB	Interest	$ 2,838.90	$ -	$ -	$ -	$ 2,838.90
	Principal	33,280.22	-	-	-	33,280.22
Total SIB Debt		$ 36,119.12	$ -	$ -	$ -	$ 36,119.12
OPWC CQ27K - Refugee Rd	Interest	$ -	$ -	$ -	$ -	$ -
	Principal	3,236.60	-	-	-	3,236.60
Total OPWC CQ27K		$ 3,236.60	$ -	$ -	$ -	$ 3,236.60
OPWC CQ27R - Mink Street, Phase III	Interest	$ -	$ -	$ -	$ -	$ -
	Principal	6,132.45	-	-	-	6,132.45
Total OPWC CQ27R		$ 6,132.45	$ -	$ -	$ -	$ 6,132.45
OPWC CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	$ -
	Principal	3,000.00	-	-	-	3,000.00
Total OPWC CQ15U		$ 3,000.00	$ -	$ -	$ -	$ 3,000.00
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**12,369.05**	**-**	**-**	**-**	**12,369.05**
Total OPWC Debt		**$ 12,369.05**	**$ -**	**$ -**	**$ -**	$ 12,369.05
2014 LTGO Bonds	Interest	$ 165,825.00	$ 36,225.00	$ 32,900.00	$ -	$ 234,950.00
	Principal	290,000.00	65,000.00	60,000.00	-	415,000.00
Total 2014 Bonds		$ 455,825.00	$ 101,225.00	$ 92,900.00	$ -	$ 649,950.00
2018 LTGO Bonds - Police Facility	Interest	$ 122,615.00	$ -	$ -	$ -	$ 122,615.00
	Principal	250,000.00	-	-	-	250,000.00
Total 2016 Bonds		$ 372,615.00	$ -	$ -	$ -	$ 372,615.00
2014 LGIF Loan - MARCS Tower	Interest	$ -	$ -	$ -	$ -	$ -
	Principal	22,500.00	-	-	-	22,500.00
Total LGIF/MARCS Tower Loan		$ 22,500.00	$ -	$ -	$ -	$ 22,500.00
Main Street/SR-310 PNB Note	Interest	$ 11,883.20	$ 11,883.20	$ -	$ -	$ 23,766.40
	Principal	100,000.00	100,000.00	-	-	200,000.00
Total Main Street/SR-310 Note		$ 111,883.20	$ 111,883.20	$ -	$ -	$ 223,766.40
PNB Note - All Issues	**Interest**	**$ 11,883.20**	**$ 11,883.20**	**$ -**	**$ -**	$ 23,766.40
	Principal	**100,000.00**	**100,000.00**	**-**	**-**	200,000.00
Total PNB Note		**$ 111,883.20**	**$ 111,883.20**	**$ -**	**$ -**	$ 223,766.40
OWDA 5374 - SCADA	Interest	$ -	$ -	$ 1,008.16	$ -	$ 1,008.16
	Principal	-	-	2,434.22	-	2,434.22
Total OWDA 5374 - SCADA		$ -	$ -	$ 3,442.38	$ -	$ 3,442.38
OWDA 5735 - WWTP #2	Interest	$ -	$ -	$ 74,818.56	$ -	$ 74,818.56
	Principal	-	-	195,754.90	-	195,754.90
Total OWDA 5735 - WWTP #2		$ -	$ -	$ 270,573.46	$ -	$ 270,573.46
OWDA 5917 - The Oaks	Interest	$ -	$ -	$ -	$ 8,668.30	$ 8,668.30
	Principal	-	-	-	11,595.18	11,595.18
Total OWDA 5917 - The Oaks		$ -	$ -	$ -	$ 20,263.48	$ 20,263.48
OWDA Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ 75,826.72**	**$ 8,668.30**	$ 84,495.02
	Principal	**-**	**-**	**198,189.12**	**11,595.18**	209,784.30
Total OWDA Debt		**$ -**	**$ -**	**$ 274,015.84**	**$ 20,263.48**	$ 294,279.32
GRAND TOTAL DEBT		**$ 1,011,311.37**	**$ 593,358.20**	**$ 433,865.84**	**$ 20,263.48**	$ 2,058,798.89

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2019

	OUTSTANDING DEBT BALANCE			
	1/1/2019 Debt Outstanding	Debt Issuance/ Principal Adjustment	2019 Principal Payments	12/31/2019 Debt Outstanding
2015 Water Service Bonds (2007 refd)				
Total 2015 Water Service Bonds	$ 5,155,000.00	$ -	$ 210,000.00	$ 4,945,000.00
2011 Sanitary Sewer Impr Bonds				
Total 2011 Sanitary Sewer Impr Bonds	$ 65,000.00	$ -	$ 65,000.00	$ -
Summit Road South SIB				
Total SIB Debt	$ 102,888.72	$ -	$ 33,280.22	$ 69,608.50
OPWC CQ27K - Refugee Rd				
Total OPWC CQ27K	$ 30,747.70	$ -	$ 3,236.60	$ 27,511.10
OPWC CQ27R - Mink Street, Phase III				
Total OPWC CQ27R	$ 122,649.00	$ -	$ 6,132.45	$ 116,516.55
OPWC CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 60,000.00	$ -	$ 3,000.00	$ 57,000.00
OPWC Debt - All Issues				
Total OPWC Debt	**$ 213,396.70**	**$ -**	**$ 12,369.05**	**$ 201,027.65**
2014 LTGO Bonds				
Total 2014 Bonds	$ 7,855,000.00	$ -	$ 415,000.00	$ 7,440,000.00
2018 LTGO Bonds - Police Facility				
Total 2016 Bonds	$ 4,600,000.00	$ -	$ 250,000.00	$ 4,350,000.00
2014 LGIF Loan - MARCS Tower				
Total LGIF/MARCS Tower Loan	$ 106,784.67	$ -	$ 22,500.00	$ 84,284.67
Main Street/SR-310 PNB Note				
Total Main Street/SR-310 Note	$ 800,000.00	$ -	$ 200,000.00	$ 600,000.00
PNB Note - All Issues				
Total PNB Note	**$ 800,000.00**	**$ -**	**$ 200,000.00**	**$ 600,000.00**
OWDA 5374 - SCADA				
Total OWDA 5374 - SCADA	$ 31,623.80	$ -	$ 2,434.22	$ 29,189.58
OWDA 5735 - WWTP #2				
Total OWDA 5735 - WWTP #2	$ 2,861,343.50	$ -	$ 195,754.90	$ 2,665,588.60
OWDA 5917 - The Oaks				
Total OWDA 5917 - The Oaks	$ 276,324.06	$ -	$ 11,595.18	$ 264,728.88
OWDA Debt - All Issues				
	-	-	-	-
Total OWDA Debt	**$ 3,169,291.36**	**$ -**	**$ 209,784.30**	**$ 2,959,507.06**
GRAND TOTAL DEBT	**$ 22,067,361.45**	**$ -**	**$ 1,417,933.57**	**$ 20,649,427.88**

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2020

		SOURCE OF FUNDING FOR DEBT SERVICE				
		Debt Service 401	Water Debt Service 604	Sewer Debt Service 654	Oaks Special Assessment 655	Total
2015 Water Service Bonds (2007 refd)	Interest	$ -	$ 166,050.00	$ -	$ -	**$ 166,050.00**
	Principal	-	215,000.00	-	-	**215,000.00**
Total 2015 Water Service Bonds		$ -	$ 381,050.00	$ -	$ -	**$ 381,050.00**
Summit Road South SIB	Interest	$ 1,833.01	$ -	$ -	$ -	**$ 1,833.01**
	Principal	34,286.10	-	-	-	**34,286.10**
Total SIB Debt		$ 36,119.11	$ -	$ -	$ -	**$ 36,119.11**
OPWC CQ27K - Refugee Rd	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	3,236.60	-	-	-	**3,236.60**
Total OPWC CQ27K		$ 3,236.60	$ -	$ -	$ -	**$ 3,236.60**
OPWC CQ27R - Mink Street, Phase III	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	6,132.45	-	-	-	**6,132.45**
Total OPWC CQ27R		$ 6,132.45	$ -	$ -	$ -	**$ 6,132.45**
OPWC CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	3,000.00	-	-	-	**3,000.00**
Total OPWC CQ15U		$ 3,000.00	$ -	$ -	$ -	**$ 3,000.00**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**12,369.05**	**-**	**-**	**-**	**12,369.05**
Total OPWC Debt		**$ 12,369.05**	**$ -**	**$ -**	**$ -**	**$ 12,369.05**
2014 LTGO Bonds	Interest	$ 160,025.00	$ 34,925.00	$ 31,700.00	$ -	**$ 226,650.00**
	Principal	290,000.00	65,000.00	60,000.00	-	**415,000.00**
Total 2014 Bonds		$ 450,025.00	$ 99,925.00	$ 91,700.00	$ -	**$ 641,650.00**
2018 LTGO Bonds - Police Facility	Interest	$ 115,696.50	$ -	$ -	$ -	**$ 115,696.50**
	Principal	255,000.00	-	-	-	**255,000.00**
Total 2016 Bonds		$ 370,696.50	$ -	$ -	$ -	**$ 370,696.50**
2014 LGIF Loan - MARCS Tower	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	22,500.00	-	-	-	**22,500.00**
Total LGIF/MARCS Tower Loan		$ 22,500.00	$ -	$ -	$ -	**$ 22,500.00**
Main Street/SR-310 PNB Note	Interest	$ 8,514.59	$ 8,514.59	$ -	$ -	**$ 17,029.18**
	Principal	100,000.00	100,000.00	-	-	**200,000.00**
Total Main Street/SR-310 Note		$ 108,514.59	$ 108,514.59	$ -	$ -	**$ 217,029.18**
PNB Note - All Issues	**Interest**	**$ 8,514.59**	**$ 8,514.59**	**$ -**	**$ -**	**$ 17,029.18**
	Principal	**100,000.00**	**100,000.00**	**-**	**-**	**200,000.00**
Total PNB Note		**$ 108,514.59**	**$ 108,514.59**	**$ -**	**$ -**	**$ 217,029.18**
OWDA 5374 - SCADA	Interest	$ -	$ -	$ 928.39	$ -	**$ 928.39**
	Principal	-	-	2,513.99	-	**2,513.99**
Total OWDA 5374 - SCADA		$ -	$ -	$ 3,442.38	$ -	**$ 3,442.38**
OWDA 5735 - WWTP #2	Interest	$ -	$ -	$ 69,576.85	$ -	**$ 69,576.85**
	Principal	-	-	200,996.61	-	**200,996.61**
Total OWDA 5735 - WWTP #2		$ -	$ -	$ 270,573.46	$ -	**$ 270,573.46**
OWDA 5917 - The Oaks	Interest	$ -	$ -	$ -	$ 8,297.83	**$ 8,297.83**
	Principal	-	-	-	11,965.65	**11,965.65**
Total OWDA 5917 - The Oaks		$ -	$ -	$ -	$ 20,263.48	**$ 20,263.48**
OWDA Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ 70,505.24**	**$ 8,297.83**	**$ 78,803.07**
	Principal	**-**	**-**	**203,510.60**	**11,965.65**	**215,476.25**
Total OWDA Debt		**$ -**	**$ -**	**$ 274,015.84**	**$ 20,263.48**	**$ 294,279.32**
GRAND TOTAL DEBT		**$ 1,000,224.25**	**$ 589,489.59**	**$ 365,715.84**	**$ 20,263.48**	**$ 1,975,693.16**

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2020

	OUTSTANDING DEBT BALANCE			
	1/1/2020 Debt Outstanding	Debt Issuance/ Principal Adjustment	2020 Principal Payments	12/31/2020 Debt Outstanding
2015 Water Service Bonds (2007 refd)				
Total 2015 Water Service Bonds	$ 4,945,000.00	$ -	$ 215,000.00	$ 4,730,000.00
Summit Road South SIB				
Total SIB Debt	$ 69,608.50	$ -	$ 34,286.10	$ 35,322.40
OPWC CQ27K - Refugee Rd				
Total OPWC CQ27K	$ 27,511.10	$ -	$ 3,236.60	$ 24,274.50
OPWC CQ27R - Mink Street, Phase III				
Total OPWC CQ27R	$ 116,516.55	$ -	$ 6,132.45	$ 110,384.10
OPWC CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 57,000.00	$ -	$ 3,000.00	$ 54,000.00
OPWC Debt - All Issues				
Total OPWC Debt	**$ 201,027.65**	**$ -**	**$ 12,369.05**	**$ 188,658.60**
2014 LTGO Bonds				
Total 2014 Bonds	$ 7,440,000.00	$ -	$ 415,000.00	$ 7,025,000.00
2018 LTGO Bonds - Police Facility				
Total 2016 Bonds	$ 4,350,000.00	$ -	$ 255,000.00	$ 4,095,000.00
2014 LGIF Loan - MARCS Tower				
Total LGIF/MARCS Tower Loan	$ 84,284.67	$ -	$ 22,500.00	$ 61,784.67
Main Street/SR-310 PNB Note				
Total Main Street/SR-310 Note	$ 600,000.00	$ -	$ 200,000.00	$ 400,000.00
PNB Note - All Issues				
Total PNB Note	**$ 600,000.00**	**$ -**	**$ 200,000.00**	**$ 400,000.00**
OWDA 5374 - SCADA				
Total OWDA 5374 - SCADA	$ 29,189.58	$ -	$ 2,513.99	$ 26,675.59
OWDA 5735 - WWTP #2				
Total OWDA 5735 - WWTP #2	$ 2,665,588.60	$ -	$ 200,996.61	$ 2,464,591.99
OWDA 5917 - The Oaks				
Total OWDA 5917 - The Oaks	$ 264,728.88	$ -	$ 11,965.65	$ 252,763.23
OWDA Debt - All Issues				
	-	-	-	-
Total OWDA Debt	**$ 2,959,507.06**	**$ -**	**$ 215,476.25**	**$ 2,744,030.81**
GRAND TOTAL DEBT	**$ 20,649,427.88**	**$ -**	**$ 1,369,631.40**	**$ 19,279,796.48**

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2021

		SOURCE OF FUNDING FOR DEBT SERVICE				
		Debt Service	Water Debt Service	Sewer Debt Service	Oaks Special Assessment	Total
		401	604	654	655	
2015 Water Service Bonds (2007 refd)	Interest	$ -	$ 161,750.00	$ -	$ -	**$ 161,750.00**
	Principal	-	220,000.00	-	-	**220,000.00**
Total 2015 Water Service Bonds		$ -	$ 381,750.00	$ -	$ -	**$ 381,750.00**
Summit Road South SIB	Interest	$ 796.75	$ -	$ -	$ -	**$ 796.75**
	Principal	35,322.40	-	-	-	**35,322.40**
Total SIB Debt		$ 36,119.15	$ -	$ -	$ -	**$ 36,119.15**
OPWC CQ27K - Refugee Rd	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	3,236.60	-	-	-	**3,236.60**
Total OPWC CQ27K		$ 3,236.60	$ -	$ -	$ -	**$ 3,236.60**
OPWC CQ27R - Mink Street, Phase III	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	6,132.45	-	-	-	**6,132.45**
Total OPWC CQ27R		$ 6,132.45	$ -	$ -	$ -	**$ 6,132.45**
OPWC CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	3,000.00	-	-	-	**3,000.00**
Total OPWC CQ15U		$ 3,000.00	$ -	$ -	$ -	**$ 3,000.00**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**12,369.05**	**-**	**-**	**-**	**12,369.05**
Total OPWC Debt		**$ 12,369.05**	**$ -**	**$ -**	**$ -**	**$ 12,369.05**
2014 LTGO Bonds	Interest	$ 154,225.00	$ 33,625.00	$ 30,500.00	$ -	**$ 218,350.00**
	Principal	300,000.00	65,000.00	60,000.00	-	**425,000.00**
Total 2014 Bonds		$ 454,225.00	$ 98,625.00	$ 90,500.00	$ -	**$ 643,350.00**
2018 LTGO Bonds - Police Facility	Interest	$ 108,641.00	$ -	$ -	$ -	**$ 108,641.00**
	Principal	260,000.00	-	-	-	**260,000.00**
Total 2016 Bonds		$ 368,641.00	$ -	$ -	$ -	**$ 368,641.00**
2014 LGIF Loan - MARCS Tower	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	22,500.00	-	-	-	**22,500.00**
Total LGIF/MARCS Tower Loan		$ 22,500.00	$ -	$ -	$ -	**$ 22,500.00**
Main Street/SR-310 PNB Note	Interest	$ 5,090.14	$ 5,090.14	$ -	$ -	**$ 10,180.28**
	Principal	100,000.00	100,000.00	-	-	**200,000.00**
Total Main Street/SR-310 Note		$ 105,090.14	$ 105,090.14	$ -	$ -	**$ 210,180.28**
PNB Note - All Issues	**Interest**	**$ 5,090.14**	**$ 5,090.14**	**$ -**	**$ -**	**$ 10,180.28**
	Principal	**100,000.00**	**100,000.00**	**-**	**-**	**200,000.00**
Total PNB Note		**$ 105,090.14**	**$ 105,090.14**	**$ -**	**$ -**	**$ 210,180.28**
OWDA 5374 - SCADA	Interest	$ -	$ -	$ 728.89	$ -	**$ 728.89**
	Principal	-	-	2,596.35	-	**2,596.35**
Total OWDA 5374 - SCADA		$ -	$ -	$ 3,325.24	$ -	**$ 3,325.24**
OWDA 5735 - WWTP #2	Interest	$ -	$ -	$ 64,194.79	$ -	**$ 64,194.79**
	Principal	-	-	206,378.67	-	**206,378.67**
Total OWDA 5735 - WWTP #2		$ -	$ -	$ 270,573.46	$ -	**$ 270,573.46**
OWDA 5917 - The Oaks	Interest	$ -	$ -	$ -	$ 7,915.51	**$ 7,915.51**
	Principal	-	-	-	12,347.97	**12,347.97**
Total OWDA 5917 - The Oaks		$ -	$ -	$ -	$ 20,263.48	**$ 20,263.48**
OWDA Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ 64,923.68**	**$ 7,915.51**	**$ 72,839.19**
	Principal	**-**	**-**	**208,975.02**	**12,347.97**	**221,322.99**
Total OWDA Debt		**$ -**	**$ -**	**$ 273,898.70**	**$ 20,263.48**	**$ 294,162.18**
GRAND TOTAL DEBT		**$ 998,944.34**	**$ 585,465.14**	**$ 364,398.70**	**$ 20,263.48**	**$ 1,969,071.66**

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2021

	OUTSTANDING DEBT BALANCE			
	1/1/2021 Debt Outstanding	Debt Issuance/ Principal Adjustment	2021 Principal Payments	12/31/2021 Debt Outstanding
2015 Water Service Bonds (2007 refd)				
Total 2015 Water Service Bonds	$ 4,730,000.00	$ -	$ 220,000.00	$ 4,510,000.00
Summit Road South SIB				
Total SIB Debt	$ 35,322.40	$ -	$ 35,322.40	$ 0.00
OPWC CQ27K - Refugee Rd				
Total OPWC CQ27K	$ 24,274.50	$ -	$ 3,236.60	$ 21,037.90
OPWC CQ27R - Mink Street, Phase III				
Total OPWC CQ27R	$ 110,384.10	$ -	$ 6,132.45	$ 104,251.65
OPWC CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 54,000.00	$ -	$ 3,000.00	$ 51,000.00
OPWC Debt - All Issues				
Total OPWC Debt	**$ 188,658.60**	**$ -**	**$ 12,369.05**	**$ 176,289.55**
2014 LTGO Bonds				
Total 2014 Bonds	$ 7,025,000.00	$ -	$ 425,000.00	$ 6,600,000.00
2018 LTGO Bonds - Police Facility				
Total 2016 Bonds	$ 4,095,000.00	$ -	$ 260,000.00	$ 3,835,000.00
2014 LGIF Loan - MARCS Tower				
Total LGIF/MARCS Tower Loan	$ 61,784.67	$ -	$ 22,500.00	$ 39,284.67
Main Street/SR-310 PNB Note				
Total Main Street/SR-310 Note	$ 400,000.00	$ -	$ 200,000.00	$ 200,000.00
PNB Note - All Issues				
Total PNB Note	**$ 400,000.00**	**$ -**	**$ 200,000.00**	**$ 200,000.00**
OWDA 5374 - SCADA				
Total OWDA 5374 - SCADA	$ 26,675.59	$ -	$ 2,596.35	$ 24,079.24
OWDA 5735 - WWTP #2				
Total OWDA 5735 - WWTP #2	$ 2,464,591.99	$ -	$ 206,378.67	$ 2,258,213.32
OWDA 5917 - The Oaks				
Total OWDA 5917 - The Oaks	$ 252,763.23	$ -	$ 12,347.97	$ 240,415.26
OWDA Debt - All Issues				
	-	-	-	-
Total OWDA Debt	**$ 2,744,030.81**	**$ -**	**$ 221,322.99**	**$ 2,522,707.82**
GRAND TOTAL DEBT	**$ 19,279,796.48**	**$ -**	**$ 1,396,514.44**	**$ 17,883,282.04**

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2022

		SOURCE OF FUNDING FOR DEBT SERVICE				
		Debt Service	Water Debt Service	Sewer Debt Service	Oaks Special Assessment	Total
		401	604	654	655	
2015 Water Service Bonds (2007 refd)	Interest	$ -	$ 157,350.00	$ -	$ -	**$ 157,350.00**
	Principal	-	220,000.00	-	-	**220,000.00**
Total 2015 Water Service Bonds		$ -	$ 377,350.00	$ -	$ -	**$ 377,350.00**
OPWC CQ27K - Refugee Rd	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	3,236.60	-	-	-	**3,236.60**
Total OPWC CQ27K		$ 3,236.60	$ -	$ -	$ -	**$ 3,236.60**
OPWC CQ27R - Mink Street, Phase III	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	6,132.45	-	-	-	**6,132.45**
Total OPWC CQ27R		$ 6,132.45	$ -	$ -	$ -	**$ 6,132.45**
OPWC CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	3,000.00	-	-	-	**3,000.00**
Total OPWC CQ15U		$ 3,000.00	$ -	$ -	$ -	**$ 3,000.00**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**12,369.05**	**-**	**-**	**-**	**12,369.05**
Total OPWC Debt		**$ 12,369.05**	**$ -**	**$ -**	**$ -**	**$ 12,369.05**
2014 LTGO Bonds	Interest	$ 148,225.00	$ 32,325.00	$ 29,300.00	$ -	**$ 209,850.00**
	Principal	305,000.00	65,000.00	60,000.00	-	**430,000.00**
Total 2014 Bonds		$ 453,225.00	$ 97,325.00	$ 89,300.00	$ -	**$ 639,850.00**
2018 LTGO Bonds - Police Facility	Interest	$ 101,380.00	$ -	$ -	$ -	**$ 101,380.00**
	Principal	270,000.00	-	-	-	**270,000.00**
Total 2016 Bonds		$ 371,380.00	$ -	$ -	$ -	**$ 371,380.00**
2014 LGIF Loan - MARCS Tower	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	22,500.00	-	-	-	**22,500.00**
Total LGIF/MARCS Tower Loan		$ 22,500.00	$ -	$ -	$ -	**$ 22,500.00**
Main Street/SR-310 PNB Note	Interest	$ 1,693.61	$ 1,693.61	$ -	$ -	**$ 3,387.22**
	Principal	100,000.00	100,000.00	-	-	**200,000.00**
Total Main Street/SR-310 Note		$ 101,693.61	$ 101,693.61	$ -	$ -	**$ 203,387.22**
PNB Note - All Issues	**Interest**	**$ 1,693.61**	**$ 1,693.61**	**$ -**	**$ -**	**$ 3,387.22**
	Principal	**100,000.00**	**100,000.00**	**-**	**-**	**200,000.00**
Total PNB Note		**$ 101,693.61**	**$ 101,693.61**	**$ -**	**$ -**	**$ 203,387.22**
OWDA 5374 - SCADA	Interest	$ -	$ -	$ 702.42	$ -	**$ 702.42**
	Principal	-	-	2,681.42	-	**2,681.42**
Total OWDA 5374 - SCADA		$ -	$ -	$ 3,383.84	$ -	**$ 3,383.84**
OWDA 5735 - WWTP #2	Interest	$ -	$ -	$ 58,668.61	$ -	**$ 58,668.61**
	Principal	-	-	211,904.85	-	**211,904.85**
Total OWDA 5735 - WWTP #2		$ -	$ -	$ 270,573.46	$ -	**$ 270,573.46**
OWDA 5917 - The Oaks	Interest	$ -	$ -	$ -	$ 7,520.97	**$ 7,520.97**
	Principal	-	-	-	12,742.51	**12,742.51**
Total OWDA 5917 - The Oaks		$ -	$ -	$ -	$ 20,263.48	**$ 20,263.48**
OWDA Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ 59,371.03**	**$ 7,520.97**	**$ 66,892.00**
	Principal	**-**	**-**	**214,586.27**	**12,742.51**	**227,328.78**
Total OWDA Debt		**$ -**	**$ -**	**$ 273,957.30**	**$ 20,263.48**	**$ 294,220.78**
GRAND TOTAL DEBT		**$ 961,167.66**	**$ 576,368.61**	**$ 363,257.30**	**$ 20,263.48**	**$ 1,921,057.05**

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2022

	OUTSTANDING DEBT BALANCE			
	1/1/2022 Debt Outstanding	Debt Issuance/ Principal Adjustment	2022 Principal Payments	12/31/2022 Debt Outstanding
2015 Water Service Bonds (2007 refd)				
Total 2015 Water Service Bonds	$ 4,510,000.00	$ -	$ 220,000.00	$ 4,290,000.00
OPWC CQ27K - Refugee Rd				
Total OPWC CQ27K	$ 21,037.90	$ -	$ 3,236.60	$ 17,801.30
OPWC CQ27R - Mink Street, Phase III				
Total OPWC CQ27R	$ 110,384.10	$ -	$ 6,132.45	$ 104,251.65
OPWC CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 51,000.00	$ -	$ 3,000.00	$ 48,000.00
OPWC Debt - All Issues				
Total OPWC Debt	**$ 182,422.00**	**$ -**	**$ 12,369.05**	**$ 170,052.95**
2014 LTGO Bonds				
Total 2014 Bonds	$ 6,600,000.00	$ -	$ 430,000.00	$ 6,170,000.00
2018 LTGO Bonds - Police Facility				
Total 2016 Bonds	$ 3,835,000.00	$ -	$ 270,000.00	$ 3,565,000.00
2014 LGIF Loan - MARCS Tower				
Total LGIF/MARCS Tower Loan	$ 39,284.67	$ -	$ 22,500.00	$ 16,784.67
Main Street/SR-310 PNB Note				
Total Main Street/SR-310 Note	$ 200,000.00	$ -	$ 200,000.00	$ -
PNB Note - All Issues				
Total PNB Note	**$ 200,000.00**	**$ -**	**$ 200,000.00**	**$ -**
OWDA 5374 - SCADA				
Total OWDA 5374 - SCADA	$ 24,079.24	$ -	$ 2,681.42	$ 21,397.82
OWDA 5735 - WWTP #2				
Total OWDA 5735 - WWTP #2	$ 2,258,213.32	$ -	$ 211,904.85	$ 2,046,308.47
OWDA 5917 - The Oaks				
Total OWDA 5917 - The Oaks	$ 240,415.26	$ -	$ 12,742.51	$ 227,672.75
OWDA Debt - All Issues				
	-	-	-	-
Total OWDA Debt	**$ 2,522,707.82**	**$ -**	**$ 227,328.78**	**$ 2,295,379.04**
GRAND TOTAL DEBT	**$ 17,889,414.49**	**$ -**	**$ 1,382,197.83**	**$ 16,507,216.66**

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2023

		SOURCE OF FUNDING FOR DEBT SERVICE				
		Debt Service 401	Water Debt Service 604	Sewer Debt Service 654	Oaks Special Assessment 655	Total
2015 Water Service Bonds (2007 refd)	Interest	$ -	$ 152,950.00	$ -	$ -	**$ 152,950.00**
	Principal	-	225,000.00	-	-	**225,000.00**
Total 2015 Water Service Bonds		$ -	$ 377,950.00	$ -	$ -	**$ 377,950.00**
OPWC CQ27K - Refugee Rd	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	3,236.60	-	-	-	**3,236.60**
Total OPWC CQ27K		$ 3,236.60	$ -	$ -	$ -	**$ 3,236.60**
OPWC CQ27R - Mink Street, Phase III	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	6,132.45	-	-	-	**6,132.45**
Total OPWC CQ27R		$ 6,132.45	$ -	$ -	$ -	**$ 6,132.45**
OPWC CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	3,000.00	-	-	-	**3,000.00**
Total OPWC CQ15U		$ 3,000.00	$ -	$ -	$ -	**$ 3,000.00**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**12,369.05**	**-**	**-**	**-**	**12,369.05**
Total OPWC Debt		**$ 12,369.05**	**$ -**	**$ -**	**$ -**	**$ 12,369.05**
2014 LTGO Bonds	Interest	$ 142,125.00	$ 31,025.00	$ 28,100.00	$ -	**$ 201,250.00**
	Principal	310,000.00	65,000.00	60,000.00	-	**435,000.00**
Total 2014 Bonds		$ 452,125.00	$ 96,025.00	$ 88,100.00	$ -	**$ 636,250.00**
2018 LTGO Bonds - Police Facility	Interest	$ 93,845.00	$ -	$ -	$ -	**$ 93,845.00**
	Principal	280,000.00	-	-	-	**280,000.00**
Total 2016 Bonds		$ 373,845.00	$ -	$ -	$ -	**$ 373,845.00**
2014 LGIF Loan - MARCS Tower	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	16,784.67	-	-	-	**16,784.67**
Total LGIF/MARCS Tower Loan		$ 16,784.67	$ -	$ -	$ -	**$ 16,784.67**
OWDA 5374 - SCADA	Interest	$ -	$ -	$ 621.34	$ -	**$ 621.34**
	Principal	-	-	2,769.27	-	**2,769.27**
Total OWDA 5374 - SCADA		$ -	$ -	$ 3,390.61	$ -	**$ 3,390.61**
OWDA 5735 - WWTP #2	Interest	$ -	$ -	$ 52,994.47	$ -	**$ 52,994.47**
	Principal	-	-	217,579.00	-	**217,579.00**
Total OWDA 5735 - WWTP #2		$ -	$ -	$ 270,573.47	$ -	**$ 270,573.47**
OWDA 5917 - The Oaks	Interest	$ -	$ -	$ -	$ 7,113.84	**$ 7,113.84**
	Principal	-	-	-	13,149.64	**13,149.64**
Total OWDA 5917 - The Oaks		$ -	$ -	$ -	$ 20,263.48	**$ 20,263.48**
OWDA Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ 53,615.81**	**$ 7,113.84**	**$ 60,729.65**
	Principal	**-**	**-**	**220,348.27**	**13,149.64**	**233,497.91**
Total OWDA Debt		**$ -**	**$ -**	**$ 273,964.08**	**$ 20,263.48**	**$ 294,227.56**
GRAND TOTAL DEBT		**$ 855,123.72**	**$ 473,975.00**	**$ 362,064.08**	**$ 20,263.48**	**$ 1,711,426.28**

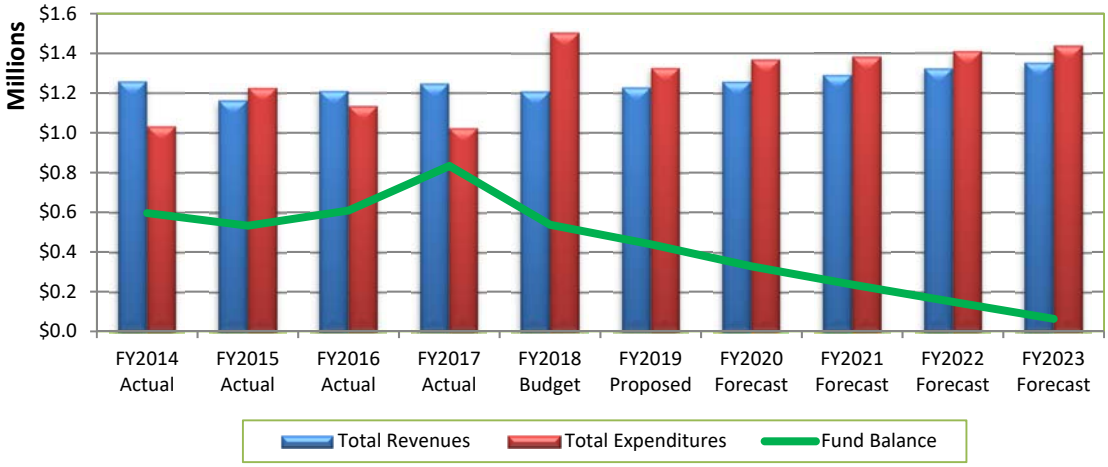
CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2023

	OUTSTANDING DEBT BALANCE			
	1/1/2023 Debt Outstanding	Debt Issuance/ Principal Adjustment	2023 Principal Payments	12/31/2023 Debt Outstanding
2015 Water Service Bonds (2007 refd)				
Total 2015 Water Service Bonds	$ 4,290,000.00	$ -	$ 225,000.00	$ 4,065,000.00
OPWC CQ27K - Refugee Rd				
Total OPWC CQ27K	$ 17,801.30	$ -	$ 3,236.60	$ 14,564.70
OPWC CQ27R - Mink Street, Phase III				
Total OPWC CQ27R	$ 110,384.10	$ -	$ 6,132.45	$ 104,251.65
OPWC CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 48,000.00	$ -	$ 3,000.00	$ 45,000.00
OPWC Debt - All Issues				
Total OPWC Debt	**$ 176,185.40**	**$ -**	**$ 12,369.05**	**$ 163,816.35**
2014 LTGO Bonds				
Total 2014 Bonds	$ 6,170,000.00	$ -	$ 435,000.00	$ 5,735,000.00
2018 LTGO Bonds - Police Facility				
Total 2016 Bonds	$ 3,565,000.00	$ -	$ 280,000.00	$ 3,285,000.00
2014 LGIF Loan - MARCS Tower				
Total LGIF/MARCS Tower Loan	$ 16,784.67	$ -	$ 16,784.67	$ 0.00
OWDA 5374 - SCADA				
Total OWDA 5374 - SCADA	$ 21,397.82	$ -	$ 2,769.27	$ 18,628.55
OWDA 5735 - WWTP #2				
Total OWDA 5735 - WWTP #2	$ 2,046,308.47	$ -	$ 217,579.00	$ 1,828,729.47
OWDA 5917 - The Oaks				
Total OWDA 5917 - The Oaks	$ 227,672.75	$ -	$ 13,149.64	$ 214,523.11
OWDA Debt - All Issues				
	-	-	-	-
Total OWDA Debt	**$ 2,295,379.04**	**$ -**	**$ 233,497.91**	**$ 2,061,881.13**
GRAND TOTAL DEBT	**$ 16,513,349.11**	**$ -**	**$ 1,202,651.63**	**$ 15,310,697.48**

Water Fund (601)

The city's Water fund accounts for all of the financial resources related to the city's water treatment and distribution facilities. The fund has been established as an enterprise fund since the utility is a 'business-type activity' and its services are funded primarily through user fees and charges.

2014-2023 Water Fund Revenues, Expenditures & Fund Balance

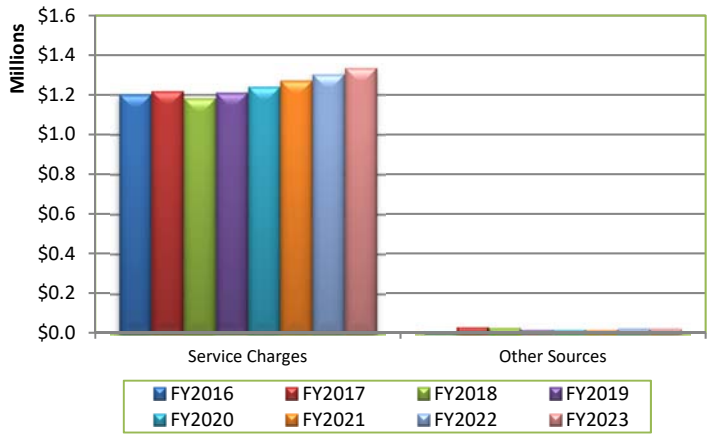


As illustrated in the above graphic, expenditures have continued to outpace revenues annually through 2022, with the notable exceptions of 2014 and 2017. One reason for this budgetary disconnect was the significant amount of funds being transferred to the Water Debt Service (604) fund in 2015 and 2018. These transfers were required, as the CIP fees were not generating adequate funding for the associated debt service. Transfers have ranged between $100-310 thousand. The proposed 2019-2023 budget does not include any transfers. The other issue is that the current rate structure does not appear to be providing sufficient funding for normal ongoing operations.

Water Fund – Major Revenue Sources

The city's water fund revenue for operations comes from two major sources: (1) charges for service; and (2) miscellaneous other revenues. The chart to the below right indicates the relative composition of water

2016-2023 Water Fund Revenue Sources



2019 Revenue Budget Water Fund - by Category

fund revenues. The largest component is service charges which accounts for nearly all of total fund revenue.

Charges for Service

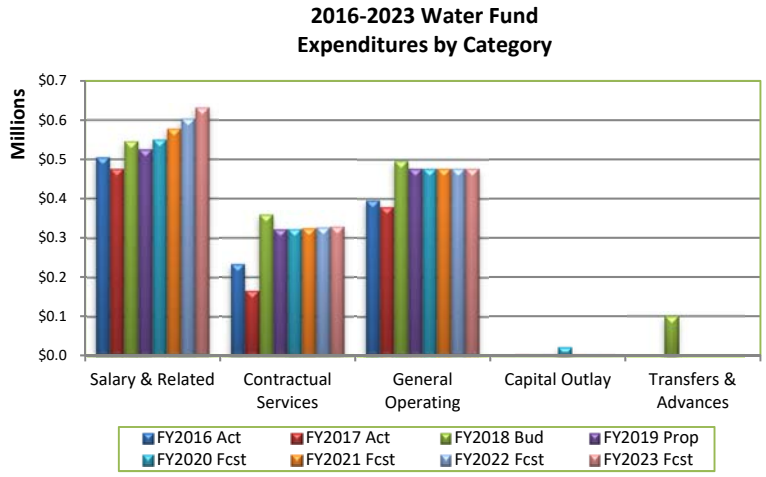
The city is projecting to receive $1.21 million in service charge revenues, which represents 98.52% of total Water fund revenues. These revenues are derived from usage fees charged to the city's utility customers. Rate increases were approved by City Council in 2010 and late-2012, which impacted user rates through 2016. Although slight water usage increases were included in the plan, no additional rate increases have been reflected in the forecast.

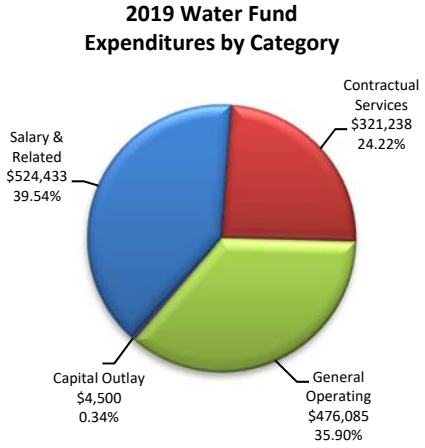
Other Sources

Other Sources is a 'catch-all' revenue category to collect and report revenues not reported elsewhere in this report. These revenues are generally unpredictable in nature and can vary widely from one year to the next. For FY 2019, this category is projected to be $18.2 thousand, and represent 1.48% of total Water fund revenues. The total is down by $7.6 thousand (29.49%) from FY 2018, and is due to one-time revenues received in 2018 from the sale of vehicles and equipment. This revenue category represents revenues generated by refunds, reimbursements, sale of assets, etc. The allocation of investment income from the commingled investment pool is also reported here.

Water Fund – Expenditure Overview

The city's Water fund expenditure budget currently consists of four categories, the largest categories being Salary & Related (39.54%) and General Operating (35.9%). The other two remaining categories account for approximately 24.56% of the total.





The chart above illustrates the growth trends for each category since 2016. Due to anticipated growth in wages and benefits, the salary and related category shows a consistent growth over the 8-year time period. The other categories (excluding transfers) have been increased for nominal inflationary pressures. Prior period interfund transfers to the Water Debt Service fund provide the funding needed for the debt service payments on the water system bonds, notes and loans.

Beyond the Water Utility function, the fund also has budgeted appropriations in the General Government, Court & Legal and Finance functions. Requested 2019 total appropriations for this fund are approximately $1.33 million and reflect a $177.9 thousand (11.82%) decrease from FY 2018.

Mission Statement

The mission of the Pataskala Utility Department is to be excellent stewards of the public water and wastewater infrastructure in the City of Pataskala. On behalf of the Citizens of Pataskala, all members of the Utility Department serve on the front line as protectors of the environment. The natural environment, and our impact to it, directly affects the health of our residents. We take our responsibilities seriously, and aim to provide safe, great tasting water to our customers, while meeting all Ohio EPA health and environmental standards in a cost-effective manner. When our customers turn on their faucets, they do so anticipating excellent quality each and every time. We strive to protect the natural waterways in and around Pataskala that are used for recreational purposes, and which eventually become a drinking water source for other communities. The Utility Department is also committed to providing excellent customer service, by providing proactive maintenance and service to the city's water and wastewater infrastructure and facilities. Our focus is "Safety, Excellence, and Reliability" with a resolve for "Continual Growth and Progress" in every facet of our stewardship.

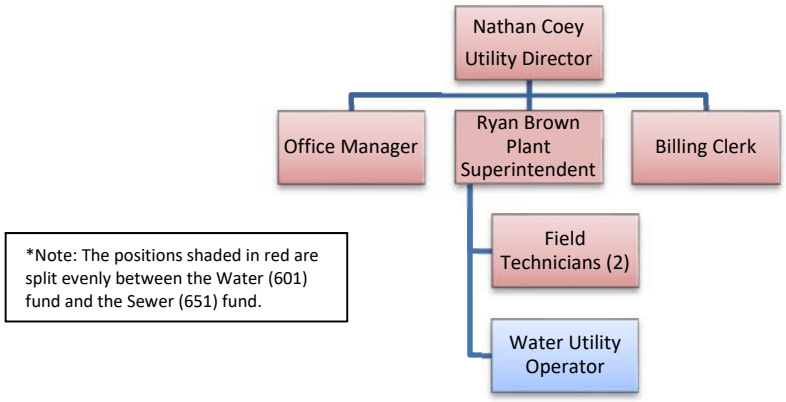
Vision Statement

The vision of the Pataskala Utility department is:

- Protecting the utility system infrastructure through diligent maintenance and operational procedures.
- Continual evaluation of system performance with a focus on improvement for long term service.
- Adhering to federal and state environmental standards, ensuring water quality compliance.
- Protect public health by daily providing the highest quality of drinking water to our customer through diligent operational techniques.
- Providing outstanding customer support to the utility customers and residents.
- Set the example of public stewardship with a focus on environmentally and economically conscious approach to our service.

Departmental Overview

The primary responsibility of the Water department is to provide: (1) water treatment and distribution to residents and businesses in the service area within the City of Pataskala; (2) customer service, including a public payment office, meter reading, repair and inspections; (3) water source protection programs; and (4) maintenance of the water distribution systems, plants and other related infrastructure.



The department currently consists of the Director (whose wages and benefits are split between the Water (601) and Sewer (651) funds) and a Utility Operator. In addition, the fund also receives one-half of the costs associated with the Plant Superintendent, Distribution Superintendent, Office Manager, Field Technicians (2), and a Billing Clerk. These positions are also charged equally to both funds.

Goals & Objectives for 2019

- Continue water main, service line, valve, and hydrant replacement/repair efforts due to failure.
- Evaluate potential departmental restructuring to include the creation of a new Utility System Superintendent position. The position would report directly to the Director, and provide additional resources and support to the Utility Superintendent. Please note, however, that this restructuring was not included in the proposed 2018 budget at this time. This personnel adjustment has not been included in the proposed 2019 budget.
- Water System GIS Updates (INF-17-001). The $10,000 budget item is to continue to build the utility GIS system. We will continue to use our consultant to build the system. A goal in 2018 is to continue converting all the GIS data on to a web accessible platform. This will allow for real time access in the field for the staff regarding maintenance.
- A concerted effort to continue our level of excellence as it relates the mission of clean water. Continual review of our operational procedures with a focus on environmental stewardship and economic responsibility.
- Long term planning/vision for Utility Department. Where do we want to be 5, 10, and 15 years from now. Consideration for a future infrastructure plant/strategy relative to growth in the service area.
- Internal review of the Utility Rate Structure. I will work with the Finance Director and City Administrator to evaluate our structure for the next 5, 10, 15 years to evaluate needs for capital improvement project and funds to support improvement initiatives.
- Evaluate Billing Department for future considerations; evaluate technology as it relates to customer service efforts, and daily duties of the Billing Department.
- Increased focus and attention on our Backflow Prevention Program. I plan to dedicate an employee to assist in the execution and management of the program. This will include education and inspection of the relevant customers.
- Continue to focus on education and outreach to residents on all functions of the Utility Department. Increased level of information in bills, monthly brochures, etc. Utilize the Website and Facebook to its full potential in outreach and education. Virtual plant tours on line.
- Continual efforts in the safety program. Continue to create applicable policy and equipment support in the daily mission of a safe workplace.
- Continual implementation and efforts in the Source Water Protection Task Force. Practical community events to protect the water supply.
- Update the Utility Emergency Contingency Plan. This will include a full update on the entire Utility Department. I would like to conduct practical testing of the protocol and training.
- Efforts to facilitate in house contact hour training for staff OEPA certified staff. Develop at least 4 lesson plans for contact hour approval through the OEPA and utilize on an alternating year basis.
- Develop a plan of action to make yearly efforts in facility energy usage (electric, gas, water) in efforts to reduce operational costs.

- Investigate/initiate 'green' technology options for utilization at our treatment facilities to reduce energy costs and encourage environmentally friendly production initiatives; solar, wind, hydraulic power generation options.

Overall, this department is budgeted at nearly $964.0 thousand and is down by $128.7 thousand (11.78%) from FY 2018. Proposed spending in this function for FY 2019 would be as follows:

Major Projects/Initiatives Included in the 2019 Budget:

Project	Amount
WTP well testing and cleaning (not until 2021)	$50,000
GRAND TOTAL	**$50,000**

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Salary & Related	$ 379,656	$ 421,029	$ 391,016	$ (30,013)	-7.13%
Contractual Services	77,384	175,791	98,828	(76,963)	-43.78%
General Operating	378,351	492,131	469,673	(22,458)	-4.56%
Capital Outlay	3,469	3,756	4,500	744	19.81%
Total	**$ 838,860**	**$1,092,707**	**$ 964,017**	**$ (128,690)**	**-11.78%**

Salary & Related Salaries and wages are roughly comparable to FY 2018 (up 0.2%) due to overall wage scale increase and employee step increases, offset by allocating additional employee wages to the Sewer Operations fund. Pension, taxes and insurance are down by $30.7 thousand (24.63%) due to the reduced wage base and a lower rate of participation in the health insurance program.

Contractual Services This category is budgeted at $98.8 thousand which is used to pay third-party expenses associated with: (1) water billing statements; (2) laboratory testing services; (3) water plant maintenance; and (4) other miscellaneous contractual services. The proposed spending amount is down by $77.0 thousand (43.78%) from FY 2018 and is due largely to the $50 thousand water treatment plant (WTP) well testing and cleaning project (WTR-14-003) paid in FY 2018.

General Operating This category is budgeted at $469.7 thousand and is used to purchase: (1) operating supplies; (2) lab supplies; (3) utility salt and chemicals; (4) fuel; (5) equipment and (6) utilities. The proposed spending is down by $22.5 thousand (4.56%) from FY 2018 due to slightly reduced planned spending on operating supplies, utilities, fuel and salt/chemicals coming in line with recent history.

Capital Outlay This category is budgeted at $4.5 thousand and is designated for the purchase of computer equipment for the department. The total is down by $0.7 thousand (11.78%) from FY 2018.

General Government

The appropriations and expenditures in this department reflect a 20% allocation of the City Administrator's wages and benefits, as well as any general information technology, engineering and

liability insurance expenses to the Water Utility department. Overall, this department is budgeted at $213.9 thousand and is up by $34.0 thousand (18.89%) when compared to the FY 2018 budget. The increase is due to increased: (1) project-related engineering (up $27.8 thousand or 53.1%); (2) information technology expenses (up $4.6 thousand); and (3) liability insurance (up $5.0 thousand).

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Salary & Related	$ 48,143	$ 68,851	$ 65,517	$ (3,334)	-4.84%
Contractual Services	42,898	107,090	144,420	37,330	34.86%
General Operating	-	4,000	4,000	-	0.00%
Total	**$ 91,041**	**$ 179,941**	**$ 213,937**	**$ 33,996**	**18.89%**

Salary & Related Salaries and wages are down by $1.6 thousand (3.43%) due to revised wage expenses for the Administrator, partially offset by the wage scale and step increases. Pension, taxes and insurance are down by $1.8 thousand (7.61%) in FY 2019 and is the result of the same reasons as wages.

Contractual Services This category is up by $37.3 thousand (34.86%) due to increased information technology support (up $4.6 thousand, or 23.1%), increased engineering and inspection services in FY 2019 (up $27.8 thousand, or 53.11%), and increased liability insurance (up $5.0 thousand, or 14.29%).

Court & Legal

The appropriations and expenditures in this department represent an allocation of the Law Director's annual retainer fee to the Water Utility department. Overall, this department is budgeted at $57.5 thousand, and is down by $2.5 thousand (4.17%) when compared to the FY 2018 budget. The driver of the variance is the increased use of outside counsel with the Southwest Licking Community Water & Sewer District (SWLWS) in FY 2018 not planned to recur in 2019.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ 32,130	$ 60,000	$ 57,500	$ (2,500)	-4.17%
General Operating	-	-	-	-	0.00%
Total	**$ 32,130**	**$ 60,000**	**$ 57,500**	**$ (2,500)**	**-4.17%**

Contractual Services This category has a FY2019 budget of $57.5 thousand and is down by $2.5 thousand (4.18%) from FY2018. The higher level of spending in 2017 was for outside legal counsel services.

Finance

The appropriations and expenditures in this department represent an allocation of the Finance department expenses to the Water Utility department. Overall, this department is budgeted at $90.8 thousand, and is up by $19.3 thousand (27.05%) when compared to the FY 2018 budget. The increase is

the result of wage scale and insurance expense increases in 2019 (new accounting clerk full-year in 2019), along with increased accounting system maintenance, audit fees and GAAP compilation costs.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Salary & Related	$ 47,212	$ 55,661	$ 67,900	$ 12,239	21.99%
Contractual Services	13,577	15,806	20,490	4,684	29.63%
General Operating	-	-	2,412	2,412	100.00%
Total	**$ 60,789**	**$ 71,467**	**$ 90,802**	**$ 19,335**	**27.05%**

Salary & Related This category is up by $12.2 thousand (21.99%) due to the 3.0% general wage increase incorporated into the wage and benefit calculations plus the full-year impact of the accounting clerk position, along with the increased costs associated with the city's health insurance program.

Contractual Services This category is up by $4.7 thousand (29.63%) due to increased accounting system maintenance and increased payroll processing costs in FY 2019.

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a permanent movement of money between funds to provide resources for the receiving fund to operate. For 2019, no transfers to the Water Debt Service (604) fund are proposed is the category is down $100 thousand (100%) when compared to the FY 2018 budget.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Transfers & Advances	$ -	$ 100,000	$ -	$ (100,000)	-100.00%
Total	**$ -**	**$ 100,000**	**$ -**	**$ (100,000)**	**-100.00%**

Transfers & Advances Any proposed spending in this category would be to provide funding for debt service payments on Water utility-related debt. Below is the listing where any transfers and advances from the Water utility fund and the receiving funds would be presented:

Transfers:	**$ 0**
Transfer to Water Debt Service (604) fund	$ 0
Advances:	**$ 0**

No advances planned

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
601 - WATER UTILITY FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		**$ 595,945**	**$ 532,007**	**$ 608,941**	**$ 833,334**	**$ 537,033**	**$ 438,733**	**$ 327,763**	**$ 235,891**	**$ 148,400**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	State Shared Taxes & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Charges for Service	Water & Sewer Fees	$ 1,153,738	$ 1,201,052	$ 1,218,127	$ 1,181,974	$ 1,209,736	$ 1,239,730	$ 1,270,473	$ 1,301,985	$ 1,334,285
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ 1,153,738**	**$ 1,201,052**	**$ 1,218,127**	**$ 1,181,974**	**$ 1,209,736**	**$ 1,239,730**	**$ 1,270,473**	**$ 1,301,985**	**$ 1,334,285**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ 3,289	$ 5,014	$ 8,220	$ 8,140	$ 8,220	$ 8,300	$ 8,380	$ 8,460	$ 8,540
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	5,463	4,495	20,864	17,700	10,000	10,500	11,000	11,500	12,000
	Total Other Sources	**$ 8,752**	**$ 9,509**	**$ 29,084**	**$ 25,840**	**$ 18,220**	**$ 18,800**	**$ 19,380**	**$ 19,960**	**$ 20,540**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 1,162,490**	**$ 1,210,561**	**$ 1,247,212**	**$ 1,207,814**	**$ 1,227,956**	**$ 1,258,530**	**$ 1,289,853**	**$ 1,321,945**	**$ 1,354,825**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ 312,913	$ 326,322	$ 313,902	$ 338,333	$ 343,312	$ 358,856	$ 374,103	$ 389,123	$ 406,049
	Benefits	142,366	178,331	161,108	207,208	181,121	190,798	203,087	213,771	225,389
	Total Salary & Related	**$ 455,279**	**$ 504,653**	**$ 475,010**	**$ 545,541**	**$ 524,433**	**$ 549,654**	**$ 577,190**	**$ 602,894**	**$ 631,438**
Contractual Services		$ 95,220	$ 232,757	$ 165,989	$ 358,687	$ 321,238	$ 321,761	$ 323,910	$ 325,917	$ 327,931
General Operating		364,284	395,096	378,351	496,131	476,085	476,085	476,125	476,125	476,165
Capital Outlay		1,645	1,120	3,469	3,756	4,500	22,000	4,500	4,500	4,500
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		310,000	-	-	100,000	-	-	-	-	-
	Grand Total Expenditures	**$ 1,226,428**	**$ 1,133,627**	**$ 1,022,819**	**$ 1,504,115**	**$ 1,326,256**	**$ 1,369,500**	**$ 1,381,725**	**$ 1,409,436**	**$ 1,440,034**
Ending Fund Balance		**$ 532,007**	**$ 608,941**	**$ 833,334**	**$ 537,033**	**$ 438,733**	**$ 327,763**	**$ 235,891**	**$ 148,400**	**$ 63,191**
Fund Balance as % of Expenditures		43.38%	53.72%	81.47%	35.70%	33.08%	23.93%	17.07%	10.53%	4.39%

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 601 WATER OPERATIONS

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 343,312	$ 338,333	$ 4,979	1.47%	$ 216,502	$ 313,902	$ 29,410	9.37%
TAXES & INSURANCE	123,648	150,695	(27,047)	-17.95%	93,700	110,373	13,275	12.03%
PENSION	50,473	49,677	796	1.60%	31,673	46,667	3,806	8.16%
EMPLOYEE BENEFITS	7,000	6,836	164	2.40%	4,621	4,068	2,932	72.10%
TOTAL SALARY & RELATED	**$ 524,433**	**$ 545,541**	**$ (21,108)**	**-3.87%**	**$ 346,496**	**$ 475,010**	**$ 49,423**	**10.40%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	75,690	74,206	1,484	2.00%	27,516	45,572	30,118	66.09%
ENGINEERING & PLANNING	80,000	52,250	27,750	53.11%	12,250	11,250	68,750	611.11%
MAINTENANCE & INSURANCE	40,000	35,000	5,000	14.29%	21,495	23,387	16,613	71.04%
UTILITY	18,500	91,260	(72,760)	-79.73%	40,135	29,932	(11,432)	-38.19%
OTHER CONTRACTUAL SERVICES	107,048	105,970	1,078	1.02%	52,252	55,848	51,200	91.68%
TOTAL CONTRACTUAL SERVICES	**$ 321,238**	**$ 358,687**	**$ (37,449)**	**-10.44%**	**$ 153,648**	**$ 165,989**	**$ 155,249**	**93.53%**
SUPPLIES & MATERIALS	$ 253,211	$ 248,327	$ 4,884	1.97%	$ 158,099	$ 223,676	$ 29,535	13.20%
TRANSPORTATION	21,100	21,472	(372)	-1.73%	8,240	8,708	12,392	142.30%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	49,792	75,887	(26,095)	-34.39%	15,545	26,104	23,688	90.74%
UTILITIES	127,262	131,644	(4,382)	-3.33%	84,027	112,228	15,034	13.40%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	24,720	18,800	5,920	31.49%	3,650	7,635	17,085	223.78%
TOTAL GENERAL OPERATING	**$ 476,085**	**$ 496,131**	**$ (20,046)**	**-4.04%**	**$ 269,561**	**$ 378,351**	**$ 97,734**	**25.83%**
EQUIPMENT	$ 4,500	$ 3,756	$ 744	19.81%	$ -	$ 3,469	$ 1,031	29.74%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ 4,500**	**$ 3,756**	**$ 744**	**19.81%**	**$ -**	**$ 3,469**	**$ 1,031**	**29.74%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 1,326,256**	**$ 1,404,115**	**$ (77,859)**	**-5.55%**	**$ 769,705**	**$ 1,022,819**	**$ 303,437**	**29.67%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ 100,000**	**$ (100,000)**	**-100.00%**	**$ 100,000**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 1,326,256**	**$ 1,504,115**	**$ (177,859)**	**-11.82%**	**$ 869,705**	**$ 1,022,819**	**$ 303,437**	**29.67%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 601 WATER OPERATIONS

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 338,333	$ 343,312	$ 358,856	$ 374,103	$ 389,123	$ 406,049
TAXES & INSURANCE	150,695	123,648	131,062	141,140	149,641	158,808
PENSION	49,677	50,473	52,736	54,947	57,130	59,581
EMPLOYEE BENEFITS	6,836	7,000	7,000	7,000	7,000	7,000
TOTAL SALARY & RELATED	**$ 545,541**	**$ 524,433**	**$ 549,654**	**$ 577,190**	**$ 602,894**	**$ 631,438**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	74,206	75,690	75,983	76,482	76,789	77,103
ENGINEERING & PLANNING	52,250	80,000	80,000	80,000	80,000	80,000
MAINTENANCE & INSURANCE	35,000	40,000	40,000	41,500	43,000	44,500
UTILITY	91,260	18,500	18,500	18,500	18,500	18,500
OTHER CONTRACTUAL SERVICES	105,970	107,048	107,278	107,428	107,628	107,828
TOTAL CONTRACTUAL SERVICES	**$ 358,687**	**$ 321,238**	**$ 321,761**	**$ 323,910**	**$ 325,917**	**$ 327,931**
SUPPLIES & MATERIALS	$ 248,327	$ 253,211	$ 253,211	$ 253,251	$ 253,251	$ 253,291
TRANSPORTATION	21,472	21,100	21,100	21,100	21,100	21,100
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	75,887	49,792	49,792	49,792	49,792	49,792
UTILITIES	131,644	127,262	127,262	127,262	127,262	127,262
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	18,800	24,720	24,720	24,720	24,720	24,720
TOTAL GENERAL OPERATING	**$ 496,131**	**$ 476,085**	**$ 476,085**	**$ 476,125**	**$ 476,125**	**$ 476,165**
EQUIPMENT	$ 3,756	$ 4,500	$ 22,000	$ 4,500	$ 4,500	$ 4,500
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ 3,756**	**$ 4,500**	**$ 22,000**	**$ 4,500**	**$ 4,500**	**$ 4,500**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 1,404,115**	**$ 1,326,256**	**$ 1,369,500**	**$ 1,381,725**	**$ 1,409,436**	**$ 1,440,034**
TOTAL TRANSFERS & ADVANCES	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 1,504,115**	**$ 1,326,256**	**$ 1,369,500**	**$ 1,381,725**	**$ 1,409,436**	**$ 1,440,034**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 601 WATER OPERATIONS

FUNCTION: 100 GENERAL GOVERNMENT

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 44,065	$ 45,631	$ (1,566)	-3.43%	$ 25,033	$ 36,223	$ 7,842	21.65%
TAXES & INSURANCE	13,963	15,473	(1,510)	-9.76%	8,243	5,777	8,186	141.71%
PENSION	7,489	7,747	(258)	-3.33%	4,389	6,143	1,346	21.92%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ 65,517**	**$ 68,851**	**$ (3,334)**	**-4.84%**	**$ 37,666**	**$ 48,143**	**$ 17,374**	**36.09%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	80,000	52,250	27,750	53.11%	12,250	11,250	68,750	611.11%
MAINTENANCE & INSURANCE	40,000	35,000	5,000	14.29%	21,495	20,767	19,233	92.62%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	24,420	19,840	4,580	23.09%	10,039	10,882	13,538	124.42%
TOTAL CONTRACTUAL SERVICES	**$ 144,420**	**$ 107,090**	**$ 37,330**	**34.86%**	**$ 43,784**	**$ 42,898**	**$ 101,522**	**236.66%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	4,000	4,000	-	0.00%	2,055	-	4,000	100.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 4,000**	**$ 4,000**	**$ -**	**0.00%**	**$ 2,055**	**$ -**	**$ 4,000**	**100.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 213,937**	**$ 179,941**	**$ 33,996**	**18.89%**	**$ 83,505**	**$ 91,041**	**$ 122,896**	**134.99%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 213,937**	**$ 179,941**	**$ 33,996**	**18.89%**	**$ 83,505**	**$ 91,041**	**$ 122,896**	**134.99%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 601 WATER OPERATIONS

FUNCTION: 100 GENERAL GOVERNMENT

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 45,631	$ 44,065	$ 45,959	$ 47,684	$ 49,641	$ 51,388
TAXES & INSURANCE	15,473	13,963	14,801	15,901	16,866	17,884
PENSION	7,747	7,489	7,802	8,085	8,403	8,692
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ 68,851**	**$ 65,517**	**$ 68,562**	**$ 71,670**	**$ 74,910**	**$ 77,964**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	52,250	80,000	80,000	80,000	80,000	80,000
MAINTENANCE & INSURANCE	35,000	40,000	40,000	41,500	43,000	44,500
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	19,840	24,420	24,550	24,700	24,900	25,100
TOTAL CONTRACTUAL SERVICES	**$ 107,090**	**$ 144,420**	**$ 144,550**	**$ 146,200**	**$ 147,900**	**$ 149,600**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	4,000	4,000	4,000	4,000	4,000	4,000
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 4,000**	**$ 4,000**	**$ 4,000**	**$ 4,000**	**$ 4,000**	**$ 4,000**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 179,941**	**$ 213,937**	**$ 217,112**	**$ 221,870**	**$ 226,810**	**$ 231,564**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 179,941**	**$ 213,937**	**$ 217,112**	**$ 221,870**	**$ 226,810**	**$ 231,564**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 601 WATER OPERATIONS

FUNCTION: 200 COURT & LEGAL

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	57,500	60,000	(2,500)	-4.17%	20,000	32,130	25,370	78.96%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ 57,500**	**$ 60,000**	**$ (2,500)**	**-4.17%**	**$ 20,000**	**$ 32,130**	**$ 25,370**	**78.96%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 57,500**	**$ 60,000**	**$ (2,500)**	**-4.17%**	**$ 20,000**	**$ 32,130**	**$ 25,370**	**78.96%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 57,500**	**$ 60,000**	**$ (2,500)**	**-4.17%**	**$ 20,000**	**$ 32,130**	**$ 25,370**	**78.96%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 601 WATER OPERATIONS

FUNCTION: 200 COURT & LEGAL

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	60,000	57,500	57,500	57,500	57,500	57,500
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 60,000**	**$ 57,500**	**$ 57,500**	**$ 57,500**	**$ 57,500**	**$ 57,500**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 60,000**	**$ 57,500**	**$ 57,500**	**$ 57,500**	**$ 57,500**	**$ 57,500**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 60,000**	**$ 57,500**	**$ 57,500**	**$ 57,500**	**$ 57,500**	**$ 57,500**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 601 WATER OPERATIONS

FUNCTION: 500 FINANCE

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 44,932	$ 38,889	$ 6,043	15.54%	$ 26,029	$ 33,726	$ 11,206	33.23%
TAXES & INSURANCE	15,588	10,376	5,212	50.23%	7,010	7,859	7,729	98.34%
PENSION	7,380	6,396	984	15.38%	4,321	5,627	1,753	31.16%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ 67,900**	**$ 55,661**	**$ 12,239**	**21.99%**	**$ 37,360**	**$ 47,212**	**$ 20,688**	**43.82%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	18,190	14,206	3,984	28.04%	7,516	13,442	4,748	35.32%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	2,300	1,600	700	43.75%	1,072	135	2,165	1603.70%
TOTAL CONTRACTUAL SERVICES	**$ 20,490**	**$ 15,806**	**$ 4,684**	**29.63%**	**$ 8,588**	**$ 13,577**	**$ 6,913**	**50.91%**
SUPPLIES & MATERIALS	$ 900	$ -	$ 900	100.00%	$ -	$ -	$ 900	100.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	792	-	792	100.00%	-	-	792	100.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	720	-	720	100.00%	-	-	720	100.00%
TOTAL GENERAL OPERATING	**$ 2,412**	**$ -**	**$ 2,412**	**100.00%**	**$ -**	**$ -**	**$ 2,412**	**100.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 90,802**	**$ 71,467**	**$ 19,335**	**27.05%**	**$ 45,948**	**$ 60,789**	**$ 30,013**	**49.37%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 90,802**	**$ 71,467**	**$ 19,335**	**27.05%**	**$ 45,948**	**$ 60,789**	**$ 30,013**	**49.37%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 601 WATER OPERATIONS

FUNCTION: 500 FINANCE

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 38,889	$ 44,932	$ 46,968	$ 48,862	$ 51,038	$ 52,905
TAXES & INSURANCE	10,376	15,588	16,527	17,776	18,861	20,003
PENSION	6,396	7,380	7,704	8,004	8,345	8,643
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ 55,661**	**$ 67,900**	**$ 71,199**	**$ 74,642**	**$ 78,244**	**$ 81,551**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	14,206	18,190	18,483	18,982	19,289	19,603
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	1,600	2,300	2,400	2,400	2,400	2,400
TOTAL CONTRACTUAL SERVICES	**$ 15,806**	**$ 20,490**	**$ 20,883**	**$ 21,382**	**$ 21,689**	**$ 22,003**
SUPPLIES & MATERIALS	$ -	$ 900	$ 900	$ 940	$ 940	$ 980
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	792	792	792	792	792
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	720	720	720	720	720
TOTAL GENERAL OPERATING	**$ -**	**$ 2,412**	**$ 2,412**	**$ 2,452**	**$ 2,452**	**$ 2,492**
EQUIPMENT	$ -	$ -	$ 17,500	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ 17,500**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 71,467**	**$ 90,802**	**$ 111,994**	**$ 98,476**	**$ 102,385**	**$ 106,046**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 71,467**	**$ 90,802**	**$ 111,994**	**$ 98,476**	**$ 102,385**	**$ 106,046**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 601 WATER OPERATIONS

FUNCTION: 800 WATER UTILITY

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 254,315	$ 253,813	$ 502	0.20%	$ 165,440	$ 243,954	$ 10,361	4.25%
TAXES & INSURANCE	94,097	124,846	(30,749)	-24.63%	78,446	96,737	(2,640)	-2.73%
PENSION	35,604	35,534	70	0.20%	22,962	34,898	706	2.02%
EMPLOYEE BENEFITS	7,000	6,836	164	2.40%	4,621	4,068	2,932	72.10%
TOTAL SALARY & RELATED	**$ 391,016**	**$ 421,029**	**$ (30,013)**	**-7.13%**	**$ 271,470**	**$ 379,656**	**$ 11,360**	**2.99%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	2,620	(2,620)	-100.00%
UTILITY	18,500	91,260	(72,760)	-79.73%	40,135	29,932	(11,432)	-38.19%
OTHER CONTRACTUAL SERVICES	80,328	84,530	(4,202)	-4.97%	41,141	44,832	35,496	79.18%
TOTAL CONTRACTUAL SERVICES	**$ 98,828**	**$ 175,791**	**$ (76,963)**	**-43.78%**	**$ 81,276**	**$ 77,384**	**$ 21,444**	**27.71%**
SUPPLIES & MATERIALS	$ 252,311	$ 248,327	$ 3,984	1.60%	$ 158,099	$ 223,676	$ 28,635	12.80%
TRANSPORTATION	21,100	21,472	(372)	-1.73%	8,240	8,708	12,392	142.30%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	45,000	71,887	(26,887)	-37.40%	13,489	26,104	18,896	72.39%
UTILITIES	127,262	131,644	(4,382)	-3.33%	84,027	112,228	15,034	13.40%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	24,000	18,800	5,200	27.66%	3,650	7,635	16,365	214.35%
TOTAL GENERAL OPERATING	**$ 469,673**	**$ 492,131**	**$ (22,458)**	**-4.56%**	**$ 267,506**	**$ 378,351**	**$ 91,322**	**24.14%**
EQUIPMENT	$ 4,500	$ 3,756	$ 744	19.81%	$ -	$ 3,469	$ 1,031	29.74%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ 4,500**	**$ 3,756**	**$ 744**	**19.81%**	**$ -**	**$ 3,469**	**$ 1,031**	**29.74%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 964,017**	**$ 1,092,706**	**$ (128,689)**	**-11.78%**	**$ 620,252**	**$ 838,859**	**$ 125,158**	**14.92%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 964,017**	**$ 1,092,706**	**$ (128,689)**	**-11.78%**	**$ 620,252**	**$ 838,859**	**$ 125,158**	**14.92%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 601 WATER OPERATIONS

FUNCTION: 800 WATER UTILITY

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 253,813	$ 254,315	$ 265,929	$ 277,557	$ 288,444	$ 301,756
TAXES & INSURANCE	124,846	94,097	99,734	107,463	113,914	120,921
PENSION	35,534	35,604	37,230	38,858	40,382	42,246
EMPLOYEE BENEFITS	6,836	7,000	7,000	7,000	7,000	7,000
TOTAL SALARY & RELATED	**$ 421,029**	**$ 391,016**	**$ 409,893**	**$ 430,878**	**$ 449,740**	**$ 471,923**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	91,260	18,500	18,500	18,500	18,500	18,500
OTHER CONTRACTUAL SERVICES	84,530	80,328	80,328	80,328	80,328	80,328
TOTAL CONTRACTUAL SERVICES	**$ 175,791**	**$ 98,828**	**$ 98,828**	**$ 98,828**	**$ 98,828**	**$ 98,828**
SUPPLIES & MATERIALS	$ 248,327	$ 252,311	$ 252,311	$ 252,311	$ 252,311	$ 252,311
TRANSPORTATION	21,472	21,100	21,100	21,100	21,100	21,100
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	71,887	45,000	45,000	45,000	45,000	45,000
UTILITIES	131,644	127,262	127,262	127,262	127,262	127,262
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	18,800	24,000	24,000	24,000	24,000	24,000
TOTAL GENERAL OPERATING	**$ 492,131**	**$ 469,673**	**$ 469,673**	**$ 469,673**	**$ 469,673**	**$ 469,673**
EQUIPMENT	$ 3,756	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ 3,756**	**$ 4,500**	**$ 4,500**	**$ 4,500**	**$ 4,500**	**$ 4,500**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 1,092,706**	**$ 964,017**	**$ 982,894**	**$ 1,003,879**	**$ 1,022,741**	**$ 1,044,924**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 1,092,706**	**$ 964,017**	**$ 982,894**	**$ 1,003,879**	**$ 1,022,741**	**$ 1,044,924**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 601 WATER OPERATIONS

FUNCTION: 900 TRANSFERS & ADVANCES

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ 100,000**	**$ (100,000)**	**-100.00%**	**$ 100,000**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ 100,000**	**$ (100,000)**	**-100.00%**	**$ 100,000**	**$ -**	**$ -**	**0.00%**

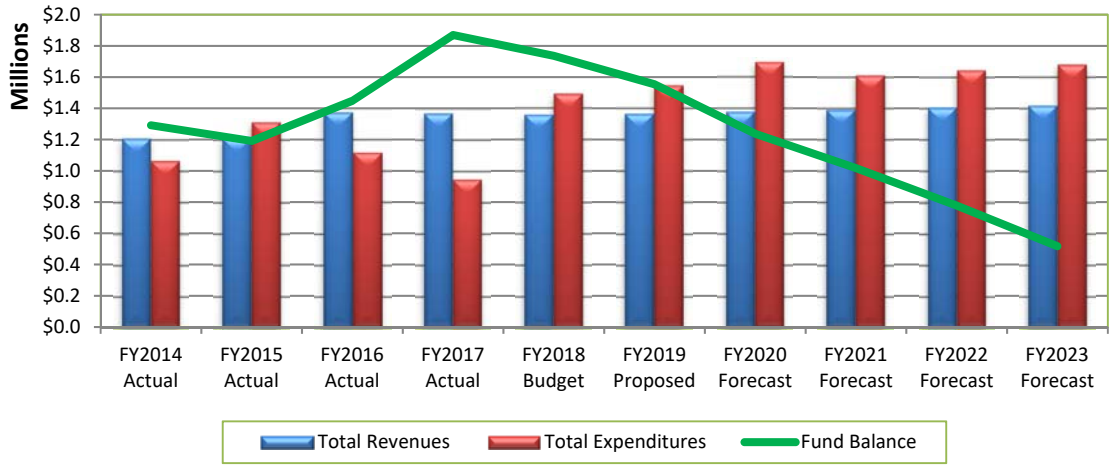
CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

			2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
FUND:	601	WATER OPERATIONS						
FUNCTION:	900	TRANSFERS & ADVANCES						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			-	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES			**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Sewer Fund (651)

The city's Sewer fund accounts for all of the financial resources related to the city's sewer collection and treatment facilities. The fund has been established as an enterprise fund since the utility is a 'business-type activity' and its services are funded primarily through user fees and charges.

2014-2023 Sewer Fund Revenues, Expenditures & Fund Balance



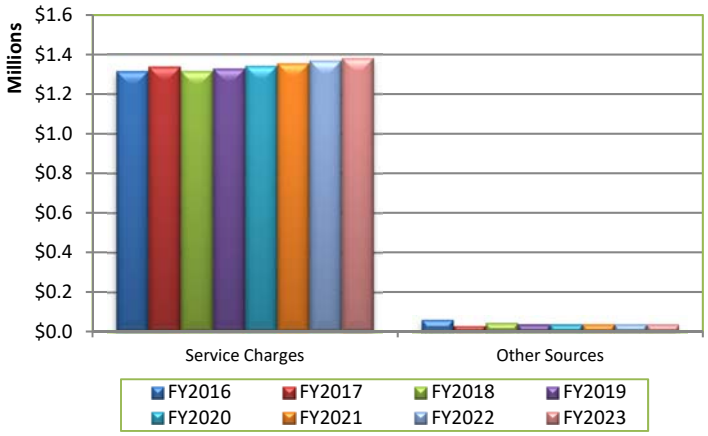
As illustrated in the above graphic, the fund balance peaked at $1.87 million in FY 2017. From that point forward, however, expenditures exceed revenue every year. As a result, the fund balance is projected to decline to a balance of $517.3 thousand in 2023.

Sewer Fund – Major Revenue Sources

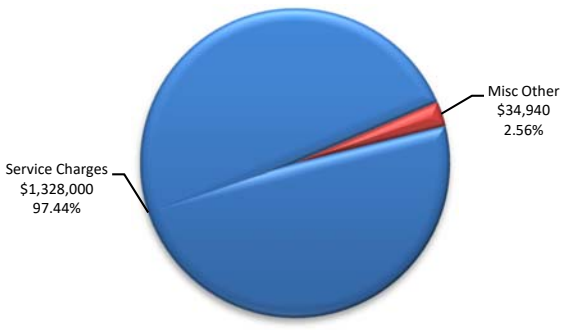
The city's sewer fund revenue for operations comes from two major sources: (1) charges for service; and (2) other sources.

The chart to the right indicates the relative composition of sewer fund revenues. The largest component is service charges which accounts for nearly 100% of total fund revenue.

2016-2023 Sewer Fund Revenue Sources



2019 Revenue Budget Sewer Fund - by Category



Charges for Service

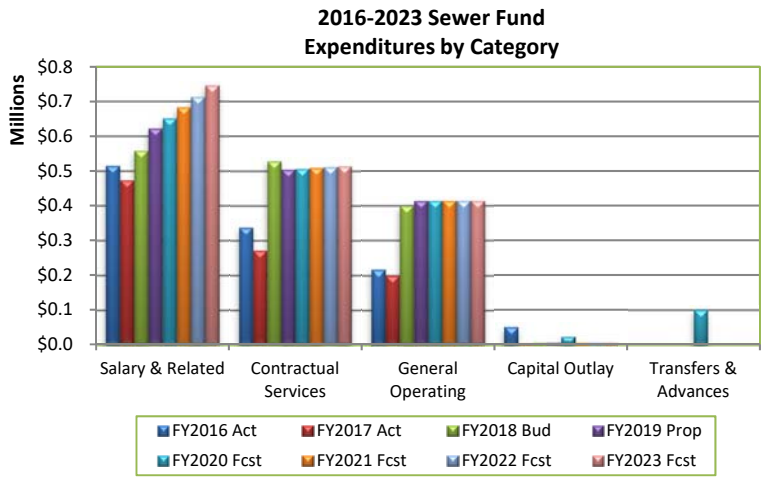
The city is projecting to receive approximately $1.33 million in service charge revenues, which represents 97.44% of total Sewer fund revenues. These revenues are derived from usage fees charged to the city's utility customers. No future proposed rate increases have been included in the proposed budget.

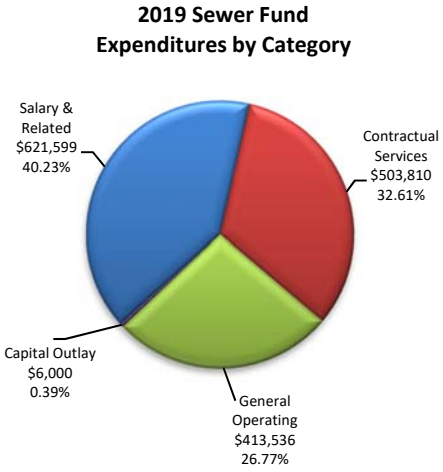
Other Sources

Other Sources is a 'catch-all' revenue category to collect and report revenues not reported elsewhere in this report. These revenues are generally unpredictable in nature and can vary widely from one year to the next. The allocation of investment income from the commingled investment pool is reported here. In addition to the investment income, this revenue category also represents revenues generated by refunds, reimbursements, sale of assets, etc. For FY 2019 this category is projected to be $34.9 thousand and is down by $7.0 thousand (16.59%) from FY 2018.

Sewer Fund – Expenditure Overview

The city's Sewer fund expenditure budget typically consists of five categories, the largest categories being Salary & Related (40.23%), Contractual Services (32.61%) and General Operating (26.77%). The other two remaining categories account for approximately 0.4% of the total.





The chart above illustrates the growth trends for each category since 2016. Due to anticipated growth in wages and benefits, the salary and related category shows a consistent growth over the 8-year time period. The other categories (excluding transfers) have been increased for nominal inflationary pressures. Prior year interfund transfers were made to the Sewer Debt Service fund to provide the funding needed for the debt service payments on the sewer collection and treatment system bonds, notes and loans.

In addition to the Sewer Utility function, the fund also has budgeted appropriations in the General Government, Court & Legal, and Finance functions. Total requested 2019 appropriations for this fund are approximately $1.55 million and represent a $54.6 thousand (3.66%) increase over FY 2018.

850 - Sewer Utility

Mission Statement

The mission of the Pataskala Utility Department is to be excellent stewards of the public water and wastewater infrastructure in the City of Pataskala. On behalf of the Citizens of Pataskala, all members of

the Utility Department serve on the front line as protectors of the environment. The natural environment, and our impact to it, directly affects the health of our residents. We take our responsibilities seriously, and aim to provide safe, great tasting water to our customers, while meeting all Ohio EPA health and environmental standards in a cost-effective manner. When our customers turn on their faucets, they do so anticipating excellent quality each and every time. We strive to protect the natural waterways in and around Pataskala that are used for recreational purposes, and which eventually become a drinking water source for other communities. The Utility Department is also committed to providing excellent customer service, by providing proactive maintenance and service to the city's water and wastewater infrastructure and facilities. Our focus is "Safety, Excellence, and Reliability" with a resolve for "Continual Growth and Progress" in every facet of our stewardship.

Vision Statement

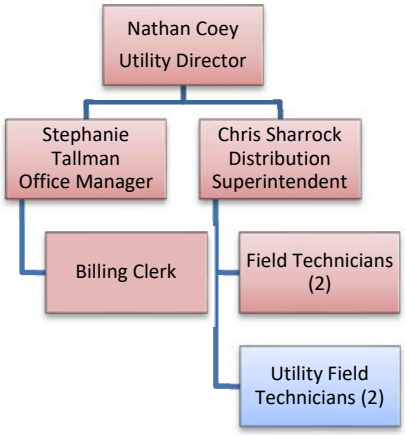
The vision of the Pataskala Utility department is:

- Protecting the utility system infrastructure through diligent maintenance and operational procedures.
- Continual evaluation of system performance with a focus on improvement for long term service.
- Adhering to federal and state environmental standards, ensuring water quality compliance.
- Providing outstanding customer support to the utility customers and residents.
- Set the example of public stewardship with a focus on environmentally and economically conscious approach to our service.

Departmental Overview

The primary responsibility of the Sewer department is to provide: (1) wastewater collection and treatment for residents and businesses in the service area within the City of Pataskala; and (2) maintenance of the city's sanitary sewer collection and treatment system.

The department currently consists of the Director (whose wages and benefits are split between the Water (601) and Sewer (651) funds), a Distribution Superintendent, and two Utility Field Technicians. In addition, the fund also receives one-half of the costs associated with an Office Manager, a Plant Superintendent, two (2) Field Technicians, and a Billing Clerk. These positions are also charged equally to both funds.



*Note: The positions shaded in red are split evenly between the Water (601) fund and the Sewer (651) fund.

Goals & Objectives for 2019

- Water Reclamation Facility Upgrade Project (SWR-14-019). Phase 2 of this project will consist of aeration improvements and the installation of a chemical feed system. We are requesting funding of $500,000 in FY 2019.
- Annual Water Meter and ERT Replacement (Sewer share SWR-14-004). Yearly efforts to replace aged water meters (15-20 years old) and ERT's (Electronic Radio Transmitters) to accurately bill for customer usage. As meters age or fail they will not accurately record usage resulting in water/revenue loss. The rate structure is set to be revenue neutral and we have to account/charge for all water usage. The cost of the Meter Replacement Program is $10 thousand.
- Sewer System GIS Updates (INF-17-001). The $10,000 budget item is to continue to build the utility GIS system. We will continue to use our consultant to build the system. A goal from 2016 is to continue to convert all the GIS data on to a web accessible platform. This will allow for real time access in the field for the staff regarding maintenance.
- A concerted effort to continue our level of excellence as it relates the mission of clean water. Continual review of our operational procedures with a focus on environmental stewardship and economic responsibility.
- Long term planning/vision for Utility Department. Where do we want to be 5, 10, and 15 years from now. Consideration for a future infrastructure plant/strategy relative to growth in the service area. Implementation of the **S**ewer **W**ater **I**nfrastructure **M**anagement **S**chedule (SWIMS).
- Internal review of the Utility Rate Structure. I will work with the Finance Director and City Administrator to evaluate our structure for the next 5, 10, 15 years to evaluate needs for capital improvement project and funds to support improvement initiatives.
- Evaluate Billing Department for future considerations; evaluate technology as it relates to customer service efforts, and daily duties of the Billing Department.
- Increased focus on the 'Fats, Oil, and Grease' (FOG) program. An employee will assist in the execution and management of the program which will include education and inspection of relevant customers.
- Continue to focus on education and outreach to residents on all functions of the Utility Department. Increased level of information in bills, monthly brochures, etc. Utilize the Website and Facebook to its full potential in outreach and education. Virtual plant tours on line.
- Continual efforts in the safety program. Continue to create applicable policy and equipment support in the daily mission of a safe workplace.
- Update the Utility Emergency Contingency Plan. This will include a full update on the entire Utility Department. I would like to conduct practical testing of the protocol and training.
- Efforts to facilitate in house contact hour training for staff OEPA certified staff. Develop at least 4 lesson plans for contact hour approval through the OEPA and utilize on an alternating year basis.
- Develop a plan of action to make yearly efforts in facility energy usage to reduce operational costs.
- Investigate/initiate 'green' technology options for utilization at our treatment facilities to reduce energy costs and encourage environmentally friendly production initiatives; solar, wind, hydraulic power generation options.
- Study and investigate cleaning/dredging work of both lagoons at the WRF, possible abandonment of lagoons, or study if one of the lagoons could become a fishing preserve for Pataskala residents.
- Continue efforts in sewer main preventative maintenance cleaning efforts. Efforts include continual

monthly contractual services towards preventative maintenance efforts.

- Continue water main, service line, valve, and hydrant replacement and repair efforts due to failure.

Major Projects/Initiatives Included in the 2019 Budget:

Project	Amount
No significant projects proposed for 2019	$0
GRAND TOTAL	**$0**

Overall, this department is budgeted at nearly $1.25 million and is up by $17.2 thousand (1.4%) from FY 2018. Proposed spending in this function for FY 2019 would be as follows:

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Salary & Related	$ 377,248	$ 435,107	$ 488,182	$ 53,075	12.20%
Contractual Services	186,445	389,984	342,000	(47,984)	-12.30%
General Operating	199,224	396,628	408,732	12,104	3.05%
Capital Outlay	3,419	6,000	6,000	-	0.00%
Total	**$ 766,336**	**$1,227,719**	**$1,244,914**	**$ 17,195**	**1.40%**

Salary & Related — Salaries and wages are up by $49.0 thousand (18.71%) due to the approved 3.0% wage scale and employee step increases, as well as receiving additional allocations of wages from the Water Operations fund. Pension, taxes and insurance are down by $7.1 thousand (5.44%) due to reduced insurance coverage level (employee-only coverage versus family, etc.) and the 2018 runout claim funding (not in 2019), partially offset by higher insurance costs.

Contractual Services — This category is budgeted at $342.0 thousand which is used to pay third-party expenses associated with: (1) utility billing statements; (2) laboratory testing services; (3) sludge disposal; (4) sewer plant maintenance; and (5) other miscellaneous contractual services. The proposed spending is down by $48.0 thousand (12.3%) from FY 2018 due to reduced planned maintenance.

General Operating — This category is budgeted at $408.7 thousand, and is used to purchase: (1) operating supplies; (2) lab supplies; (3) utility salt and chemicals; (4) fuel; (5) equipment and (6) utilities. The proposed spending is up by $12.1 thousand (3.05%) from FY 2018, and is due to planned spending on operating supplies, fuel and salt/chemicals coming in line with recent history.

Capital Outlay — For FY 2019, $6.0 thousand has been budgeted in this category, and is the same amount when compared to the FY 2018 budget.

General Government

The appropriations and expenditures in this department represent a 20% allocation of the City Administrator's wages and benefits, as well as any general information technology, engineering and liability insurance expenses to the Sewer Utility department. Overall, this department is budgeted at

$169.5 thousand, and is up by $12.6 thousand (8.03%) when compared to the FY 2018 budget. The increase is due to: (1) increased project-related engineering (up $7.8 thousand); (2) increased information technology expenses (up $3.7 thousand); and (3) increased liability insurance (up $2.5 thousand).

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Salary & Related	$ 48,143	$ 66,851	$ 65,517	$ (1,334)	-2.00%
Contractual Services	39,325	87,590	101,520	13,930	15.90%
General Operating	-	2,500	2,500	-	0.00%
Total	**$ 87,468**	**$ 156,941**	**$ 169,537**	**$ 12,596**	**8.03%**

Salary & Related Salaries and wages are down by $1.3 thousand (2.79%) due to revised wage expenses for the Administrator, partially offset by the wage scale and step increase. Pension, taxes and insurance are roughly the same from FY 2018.

Contractual Services This category is up by $13.9 thousand (15.9%) due to: (1) increased engineering and inspection services in FY 2019; (2) increased liability insurance costs; and (3) increased information technology support.

Court & Legal

The appropriations and expenditures in this department represent an allocation of the Law Director's annual retainer fee to the Water Utility department. Overall, this department is budgeted at $40.0 thousand and is up by $5.5 thousand (15.94%) when compared to the FY 2018 budget. The driver of the variance is the significant use of outside counsel.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ 32,130	$ 34,500	$ 40,000	$ 5,500	15.94%
General Operating	-	-	-	-	0.00%
Total	**$ 32,130**	**$ 34,500**	**$ 40,000**	**$ 5,500**	**15.94%**

Salary & Related No budget has been prepared in the salaries and related category as the former Law Director's final wage and benefit-related costs were paid in early 2016. This is unchanged from FY 2018.

Contractual Services This category has a FY2019 budget of $40.0 thousand and is up by $5.5 thousand (15.94%) from FY2018. The higher level of spending over the past several years is from the increased use of outside legal counsel services.

Finance

The appropriations and expenditures in this department represent an allocation of the Finance department expenses to the Sewer Utility department. Overall, this department is budgeted at $90.5 thousand and is up by $19.3 thousand (27.1%) when compared to the FY 2018 budget. The increase is primarily due to the wage scale 3.0% increase, and the addition of an accounting clerk to the department.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Salary & Related	$ 47,167	$ 55,661	$ 67,900	$ 12,239	21.99%
Contractual Services	13,024	15,540	20,290	4,750	30.57%
General Operating	-	-	2,304	2,304	100.00%
Total	**$ 60,191**	**$ 71,201**	**$ 90,494**	**$ 19,293**	**27.10%**

Salary & Related This category is up by $12.2 thousand (22.0%) due to the 3.0% general wage increase incorporated into the wage and benefit calculations and the addition of a new position (accounting clerk) in the department, along with the increased costs associated with the city's health insurance program.

Contractual Services This category is up by $4.8 thousand (30.56%) due to increased payroll processing costs, accounting system maintenance, and higher GAAP compilation/audit fees in FY 2019.

General Operating This category was not previously budgeted in this fund and is up by $2.3 thousand (100%) due to the allocation of departmental expenses on supplies, equipment and other general operating expenses in FY 2019.

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a permanent movement of money between funds to provide resources for the receiving fund to operate. No interfund transfers are proposed for FY 2019. Typically, transfers from this fund are to fund debt service on Sewer utility-related debt.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Transfers & Advances	$ -	$ -	$ -	$ -	0.00%
Total	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**

Transfers & Advances Any proposed spending in this category is intended to provide funding for debt service payments on Sewer utility-related debt. Below would be the listing of transfers and advances from the Water utility fund and the receiving funds:

Transfers: $0

No transfers planned

Advances: $0

No advances planned

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
651 - SEWER UTILITY FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		**$ 1,291,353**	**$ 1,191,283**	**$ 1,447,939**	**$ 1,869,848**	**$ 1,736,377**	**$ 1,554,372**	**$ 1,237,271**	**$ 1,017,144**	**$ 777,814**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	State Shared Taxes & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Charges for Service	Water & Sewer Fees	$ 1,198,814	$ 1,314,829	$ 1,337,255	$ 1,315,000	$ 1,328,000	$ 1,341,130	$ 1,354,391	$ 1,367,785	$ 1,381,313
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ 1,198,814**	**$ 1,314,829**	**$ 1,337,255**	**$ 1,315,000**	**$ 1,328,000**	**$ 1,341,130**	**$ 1,354,391**	**$ 1,367,785**	**$ 1,381,313**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ 7,291	$ 11,690	$ 19,205	$ 21,890	$ 22,440	$ 22,780	$ 23,120	$ 23,470	$ 23,820
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	5,460	46,537	11,575	20,000	12,500	12,500	12,500	12,500	12,500
	Total Other Sources	**$ 12,751**	**$ 58,227**	**$ 30,780**	**$ 41,890**	**$ 34,940**	**$ 35,280**	**$ 35,620**	**$ 35,970**	**$ 36,320**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 1,211,565**	**$ 1,373,056**	**$ 1,368,035**	**$ 1,356,890**	**$ 1,362,940**	**$ 1,376,410**	**$ 1,390,011**	**$ 1,403,755**	**$ 1,417,633**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ 381,467	$ 334,995	$ 321,152	$ 346,068	$ 399,841	$ 417,080	$ 434,074	$ 450,894	$ 469,673
	Benefits	172,014	178,722	151,407	211,551	221,758	233,512	248,446	261,516	275,677
	Total Salary & Related	**$ 553,482**	**$ 513,718**	**$ 472,559**	**$ 557,619**	**$ 621,599**	**$ 650,592**	**$ 682,520**	**$ 712,410**	**$ 745,350**
Contractual Services		$ 252,256	$ 336,902	$ 270,925	$ 527,614	$ 503,810	$ 505,883	$ 508,082	$ 511,139	$ 513,203
General Operating		274,059	214,900	199,224	399,128	413,536	413,536	413,536	413,536	413,554
Capital Outlay		31,838	50,880	3,419	6,000	6,000	23,500	6,000	6,000	6,000
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		200,000	-	-	-	-	100,000	-	-	-
	Grand Total Expenditures	**$ 1,311,635**	**$ 1,116,400**	**$ 946,126**	**$ 1,490,361**	**$ 1,544,945**	**$ 1,693,511**	**$ 1,610,138**	**$ 1,643,085**	**$ 1,678,107**
Ending Fund Balance		**$ 1,191,283**	**$ 1,447,939**	**$ 1,869,848**	**$ 1,736,377**	**$ 1,554,372**	**$ 1,237,271**	**$ 1,017,144**	**$ 777,814**	**$ 517,340**
Fund Balance as % of Expenditures		90.82%	129.70%	197.63%	116.51%	100.61%	73.06%	63.17%	47.34%	30.83%

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 651 SEWER OPERATIONS

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 399,841	$ 346,068	$ 53,773	15.54%	$ 255,164	$ 321,152	$ 78,689	24.50%
TAXES & INSURANCE	153,671	155,406	(1,735)	-1.12%	104,909	103,034	50,637	49.15%
PENSION	58,387	50,084	8,303	16.58%	37,088	43,781	14,606	33.36%
EMPLOYEE BENEFITS	9,700	6,061	3,639	60.05%	4,009	4,592	5,108	111.24%
TOTAL SALARY & RELATED	**$ 621,599**	**$ 557,619**	**$ 63,980**	**11.47%**	**$ 401,170**	**$ 472,559**	**$ 149,040**	**31.54%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	57,990	48,440	9,550	19.71%	33,316	45,020	12,970	28.81%
ENGINEERING & PLANNING	40,000	32,250	7,750	24.03%	12,250	11,250	28,750	255.56%
MAINTENANCE & INSURANCE	48,500	45,030	3,470	7.71%	18,333	27,593	20,907	75.77%
UTILITY	253,000	303,001	(50,001)	-16.50%	106,192	132,731	120,269	90.61%
OTHER CONTRACTUAL SERVICES	104,320	98,893	5,428	5.49%	39,976	54,331	49,989	92.01%
TOTAL CONTRACTUAL SERVICES	**$ 503,810**	**$ 527,614**	**$ (23,804)**	**-4.51%**	**$ 210,068**	**$ 270,925**	**$ 232,885**	**85.96%**
SUPPLIES & MATERIALS	$ 151,792	$ 166,661	$ (14,869)	-8.92%	$ 68,897	$ 67,487	$ 84,305	124.92%
TRANSPORTATION	31,100	31,156	(56)	-0.18%	12,417	13,145	17,955	136.59%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	42,574	33,282	9,292	27.92%	8,532	19,337	23,237	120.17%
UTILITIES	170,850	150,683	20,167	13.38%	66,359	95,357	75,493	79.17%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	17,220	17,346	(126)	-0.73%	1,446	3,898	13,322	341.72%
TOTAL GENERAL OPERATING	**$ 413,536**	**$ 399,128**	**$ 14,408**	**3.61%**	**$ 157,652**	**$ 199,224**	**$ 214,312**	**107.57%**
EQUIPMENT	$ 6,000	$ 6,000	$ -	0.00%	$ -	$ 3,419	$ 2,581	75.50%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ 6,000**	**$ 6,000**	**$ -**	**0.00%**	**$ -**	**$ 3,419**	**$ 2,581**	**75.50%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 1,544,945**	**$ 1,490,361**	**$ 54,584**	**3.66%**	**$ 768,891**	**$ 946,126**	**$ 598,819**	**63.29%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 1,544,945**	**$ 1,490,361**	**$ 54,584**	**3.66%**	**$ 768,891**	**$ 946,126**	**$ 598,819**	**63.29%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 651 SEWER OPERATIONS

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 346,068	$ 399,841	$ 417,080	$ 434,074	$ 450,894	$ 469,673
TAXES & INSURANCE	155,406	153,671	162,925	175,403	186,038	197,489
PENSION	50,084	58,387	60,887	63,343	65,778	68,488
EMPLOYEE BENEFITS	6,061	9,700	9,700	9,700	9,700	9,700
TOTAL SALARY & RELATED	**$ 557,619**	**$ 621,599**	**$ 650,592**	**$ 682,520**	**$ 712,410**	**$ 745,350**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	48,440	57,990	58,333	58,882	59,239	59,603
ENGINEERING & PLANNING	32,250	40,000	40,000	40,000	40,000	40,000
MAINTENANCE & INSURANCE	45,030	48,500	50,000	51,500	54,000	55,500
UTILITY	303,001	253,000	253,000	253,000	253,000	253,000
OTHER CONTRACTUAL SERVICES	98,893	104,320	104,550	104,700	104,900	105,100
TOTAL CONTRACTUAL SERVICES	**$ 527,614**	**$ 503,810**	**$ 505,883**	**$ 508,082**	**$ 511,139**	**$ 513,203**
SUPPLIES & MATERIALS	$ 166,661	$ 151,792	$ 151,792	$ 151,792	$ 151,792	$ 151,792
TRANSPORTATION	31,156	31,100	31,100	31,100	31,100	31,100
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	33,282	42,574	42,574	42,574	42,574	42,592
UTILITIES	150,683	170,850	170,850	170,850	170,850	170,850
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	17,346	17,220	17,220	17,220	17,220	17,220
TOTAL GENERAL OPERATING	**$ 399,128**	**$ 413,536**	**$ 413,536**	**$ 413,536**	**$ 413,536**	**$ 413,554**
EQUIPMENT	$ 6,000	$ 6,000	$ 23,500	$ 6,000	$ 6,000	$ 6,000
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ 6,000**	**$ 6,000**	**$ 23,500**	**$ 6,000**	**$ 6,000**	**$ 6,000**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 1,490,361**	**$ 1,544,945**	**$ 1,593,511**	**$ 1,610,138**	**$ 1,643,085**	**$ 1,678,107**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 1,490,361**	**$ 1,544,945**	**$ 1,693,511**	**$ 1,610,138**	**$ 1,643,085**	**$ 1,678,107**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 651 SEWER OPERATIONS

FUNCTION: 100 GENERAL GOVERNMENT

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 44,065	$ 45,331	$ (1,266)	-2.79%	$ 25,220	$ 36,223	$ 7,842	21.65%
TAXES & INSURANCE	13,963	13,773	190	1.38%	8,245	5,778	8,185	141.66%
PENSION	7,489	7,747	(258)	-3.33%	4,419	6,142	1,347	21.93%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ 65,517**	**$ 66,851**	**$ (1,334)**	**-2.00%**	**$ 37,885**	**$ 48,143**	**$ 17,374**	**36.09%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	40,000	32,250	7,750	24.03%	12,250	11,250	28,750	255.56%
MAINTENANCE & INSURANCE	36,500	34,000	2,500	7.35%	16,957	17,193	19,307	112.29%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	25,020	21,340	3,680	17.25%	9,388	10,882	14,138	129.93%
TOTAL CONTRACTUAL SERVICES	**$ 101,520**	**$ 87,590**	**$ 13,930**	**15.90%**	**$ 38,595**	**$ 39,325**	**$ 62,195**	**158.16%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	2,500	2,500	-	0.00%	2,055	-	2,500	100.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 2,500**	**$ 2,500**	**$ -**	**0.00%**	**$ 2,055**	**$ -**	**$ 2,500**	**100.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 169,537**	**$ 156,941**	**$ 12,596**	**8.03%**	**$ 78,535**	**$ 87,468**	**$ 82,069**	**93.83%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 169,537**	**$ 156,941**	**$ 12,596**	**8.03%**	**$ 78,535**	**$ 87,468**	**$ 82,069**	**93.83%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 651 SEWER OPERATIONS

FUNCTION: 100 GENERAL GOVERNMENT

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 45,331	$ 44,065	$ 45,959	$ 47,684	$ 49,641	$ 51,388
TAXES & INSURANCE	13,773	13,963	14,801	15,901	16,866	17,884
PENSION	7,747	7,489	7,802	8,085	8,403	8,692
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ 66,851**	**$ 65,517**	**$ 68,562**	**$ 71,670**	**$ 74,910**	**$ 77,964**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	32,250	40,000	40,000	40,000	40,000	40,000
MAINTENANCE & INSURANCE	34,000	36,500	38,000	39,500	42,000	43,500
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	21,340	25,020	25,150	25,300	25,500	25,700
TOTAL CONTRACTUAL SERVICES	**$ 87,590**	**$ 101,520**	**$ 103,150**	**$ 104,800**	**$ 107,500**	**$ 109,200**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	2,500	2,500	2,500	2,500	2,500	2,500
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 2,500**	**$ 2,500**	**$ 2,500**	**$ 2,500**	**$ 2,500**	**$ 2,500**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 156,941**	**$ 169,537**	**$ 174,212**	**$ 178,970**	**$ 184,910**	**$ 189,664**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 156,941**	**$ 169,537**	**$ 174,212**	**$ 178,970**	**$ 184,910**	**$ 189,664**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 651 SEWER OPERATIONS

FUNCTION: 200 COURT & LEGAL

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	40,000	34,500	5,500	15.94%	24,500	32,130	7,870	24.49%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ 40,000**	**$ 34,500**	**$ 5,500**	**15.94%**	**$ 24,500**	**$ 32,130**	**$ 7,870**	**24.49%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 40,000**	**$ 34,500**	**$ 5,500**	**15.94%**	**$ 24,500**	**$ 32,130**	**$ 7,870**	**24.49%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 40,000**	**$ 34,500**	**$ 5,500**	**15.94%**	**$ 24,500**	**$ 32,130**	**$ 7,870**	**24.49%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 651 SEWER OPERATIONS

FUNCTION: 200 COURT & LEGAL

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	34,500	40,000	40,000	40,000	40,000	40,000
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 34,500**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 34,500**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 34,500**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 651 SEWER OPERATIONS

FUNCTION: 500 FINANCE

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 44,932	$ 38,889	$ 6,043	15.54%	$ 26,028	$ 33,725	$ 11,207	33.23%
TAXES & INSURANCE	15,588	10,376	5,212	50.23%	7,010	7,814	7,774	99.48%
PENSION	7,380	6,396	984	15.38%	4,321	5,628	1,752	31.13%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ 67,900**	**$ 55,661**	**$ 12,239**	**21.99%**	**$ 37,360**	**$ 47,167**	**$ 20,733**	**43.96%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	17,990	13,940	4,050	29.05%	8,816	12,889	5,101	39.57%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	2,300	1,600	700	43.75%	1,072	135	2,165	1603.70%
TOTAL CONTRACTUAL SERVICES	**$ 20,290**	**$ 15,540**	**$ 4,750**	**30.56%**	**$ 9,888**	**$ 13,024**	**$ 7,266**	**55.78%**
SUPPLIES & MATERIALS	$ 792	$ -	$ 792	100.00%	$ -	$ -	$ 792	100.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	792	-	792	100.00%	-	-	792	100.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	720	-	720	100.00%	-	-	720	100.00%
TOTAL GENERAL OPERATING	**$ 2,304**	**$ -**	**$ 2,304**	**100.00%**	**$ -**	**$ -**	**$ 2,304**	**100.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 90,494**	**$ 71,201**	**$ 19,293**	**27.10%**	**$ 47,248**	**$ 60,192**	**$ 30,302**	**50.34%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 90,494**	**$ 71,201**	**$ 19,293**	**27.10%**	**$ 47,248**	**$ 60,192**	**$ 30,302**	**50.34%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 651 SEWER OPERATIONS

FUNCTION: 500 FINANCE

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 38,889	$ 44,932	$ 46,968	$ 48,862	$ 51,038	$ 52,905
TAXES & INSURANCE	10,376	15,588	16,527	17,776	18,861	20,003
PENSION	6,396	7,380	7,704	8,004	8,345	8,643
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ 55,661**	**$ 67,900**	**$ 71,199**	**$ 74,642**	**$ 78,244**	**$ 81,551**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	13,940	17,990	18,333	18,882	19,239	19,603
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	1,600	2,300	2,400	2,400	2,400	2,400
TOTAL CONTRACTUAL SERVICES	**$ 15,540**	**$ 20,290**	**$ 20,733**	**$ 21,282**	**$ 21,639**	**$ 22,003**
SUPPLIES & MATERIALS	$ -	$ 792	$ 792	$ 792	$ 792	$ 792
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	792	792	792	792	810
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	720	720	720	720	720
TOTAL GENERAL OPERATING	**$ -**	**$ 2,304**	**$ 2,304**	**$ 2,304**	**$ 2,304**	**$ 2,322**
EQUIPMENT	$ -	$ -	$ 17,500	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ 17,500**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 71,201**	**$ 90,494**	**$ 111,736**	**$ 98,228**	**$ 102,187**	**$ 105,876**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 71,201**	**$ 90,494**	**$ 111,736**	**$ 98,228**	**$ 102,187**	**$ 105,876**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 651 SEWER OPERATIONS

FUNCTION: 850 SEWER UTILITY

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 310,844	$ 261,848	$ 48,996	18.71%	$ 203,915	$ 251,204	$ 59,640	23.74%
TAXES & INSURANCE	124,120	131,257	(7,137)	-5.44%	89,653	89,442	34,678	38.77%
PENSION	43,518	35,941	7,577	21.08%	28,348	32,011	11,507	35.95%
EMPLOYEE BENEFITS	9,700	6,061	3,639	60.05%	4,009	4,592	5,108	111.24%
TOTAL SALARY & RELATED	**$ 488,182**	**$ 435,107**	**$ 53,075**	**12.20%**	**$ 325,926**	**$ 377,248**	**$ 110,934**	**29.41%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	12,000	11,030	970	8.79%	1,376	10,400	1,600	15.38%
UTILITY	253,000	303,001	(50,001)	-16.50%	106,192	132,731	120,269	90.61%
OTHER CONTRACTUAL SERVICES	77,000	75,953	1,047	1.38%	29,517	43,314	33,686	77.77%
TOTAL CONTRACTUAL SERVICES	**$ 342,000**	**$ 389,984**	**$ (47,984)**	**-12.30%**	**$ 137,085**	**$ 186,445**	**$ 155,555**	**83.43%**
SUPPLIES & MATERIALS	$ 151,000	$ 166,661	$ (15,661)	-9.40%	$ 68,897	$ 67,487	$ 83,513	123.75%
TRANSPORTATION	31,100	31,156	(56)	-0.18%	12,417	13,145	17,955	136.59%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	39,282	30,782	8,500	27.61%	6,477	19,337	19,945	103.15%
UTILITIES	170,850	150,683	20,167	13.38%	66,359	95,357	75,493	79.17%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	16,500	17,346	(846)	-4.88%	1,446	3,898	12,602	323.25%
TOTAL GENERAL OPERATING	**$ 408,732**	**$ 396,628**	**$ 12,104**	**3.05%**	**$ 155,597**	**$ 199,224**	**$ 209,508**	**105.16%**
EQUIPMENT	$ 6,000	$ 6,000	$ -	0.00%	$ -	$ 3,419	$ 2,581	75.50%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ 6,000**	**$ 6,000**	**$ -**	**0.00%**	**$ -**	**$ 3,419**	**$ 2,581**	**75.50%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 1,244,914**	**$ 1,227,719**	**$ 17,195**	**1.40%**	**$ 618,608**	**$ 766,336**	**$ 478,578**	**62.45%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 1,244,914**	**$ 1,227,719**	**$ 17,195**	**1.40%**	**$ 618,608**	**$ 766,336**	**$ 478,578**	**62.45%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 651 SEWER OPERATIONS

FUNCTION: 850 SEWER UTILITY

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ 261,848	$ 310,844	$ 324,153	$ 337,528	$ 350,215	$ 365,380
TAXES & INSURANCE	131,257	124,120	131,597	141,726	150,311	159,602
PENSION	35,941	43,518	45,381	47,254	49,030	51,153
EMPLOYEE BENEFITS	6,061	9,700	9,700	9,700	9,700	9,700
TOTAL SALARY & RELATED	**$ 435,107**	**$ 488,182**	**$ 510,831**	**$ 536,208**	**$ 559,256**	**$ 585,835**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	11,030	12,000	12,000	12,000	12,000	12,000
UTILITY	303,001	253,000	253,000	253,000	253,000	253,000
OTHER CONTRACTUAL SERVICES	75,953	77,000	77,000	77,000	77,000	77,000
TOTAL CONTRACTUAL SERVICES	**$ 389,984**	**$ 342,000**	**$ 342,000**	**$ 342,000**	**$ 342,000**	**$ 342,000**
SUPPLIES & MATERIALS	$ 166,661	$ 151,000	$ 151,000	$ 151,000	$ 151,000	$ 151,000
TRANSPORTATION	31,156	31,100	31,100	31,100	31,100	31,100
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	30,782	39,282	39,282	39,282	39,282	39,282
UTILITIES	150,683	170,850	170,850	170,850	170,850	170,850
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	17,346	16,500	16,500	16,500	16,500	16,500
TOTAL GENERAL OPERATING	**$ 396,628**	**$ 408,732**	**$ 408,732**	**$ 408,732**	**$ 408,732**	**$ 408,732**
EQUIPMENT	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ 6,000**	**$ 6,000**	**$ 6,000**	**$ 6,000**	**$ 6,000**	**$ 6,000**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 1,227,719**	**$ 1,244,914**	**$ 1,267,563**	**$ 1,292,940**	**$ 1,315,988**	**$ 1,342,567**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 1,227,719**	**$ 1,244,914**	**$ 1,267,563**	**$ 1,292,940**	**$ 1,315,988**	**$ 1,342,567**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 651 SEWER OPERATIONS

FUNCTION: 900 TRANSFERS & ADVANCES

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND:	651	SEWER OPERATIONS	**2018 Budget**	**2019 Budget**	**2020 Forecast**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**
FUNCTION:	900	TRANSFERS & ADVANCES						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			-	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**

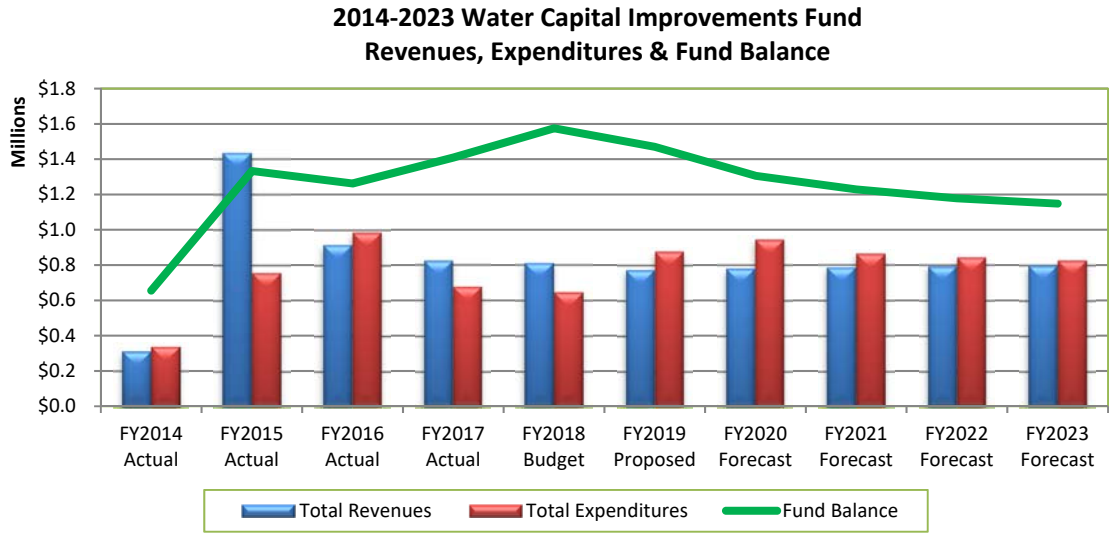
OTHER WATER UTILITY FUNDS

There are a number of funds that, individually, may not be as significant to the total budget. It is important, however, to provide information about proposed activity in the fund as well as their projected fund balances. The funds reviewed in this section include the following:

602 Water Capital Improvements
603 Water Bond Improvements

Water Capital Improvements (602)

The Water Capital Improvements fund is an enterprise capital fund that was established in 2011 to accumulate and set aside funds for significant infrastructure improvements to the water treatment and distribution system. Beginning in October 2012, the city began receiving a monthly capital improvements fee charged to each customer account. The revenues are restricted to the extent that they may only be used to support the maintenance and improvement of the water system.



As illustrated in the graphic above, the fund balance will hit its peak in FY 2018 and is projected to decline each year until FY 2023, where the fund will have a balance of $1.15 million. This decline is due to the increased debt service related to a number of significant capital improvement projects undertaken over the past several years. Approximately $1.24 million in short-term BANs were issued in 2012 (rolled into bonds in FY 2014) to fund these projects. Annual funding for debt service accounts for between $425-660,000 annually,

The Water Capital Improvements fund has budgeted appropriations in the following: (1) General Government; (2) Water Utility; and (3) Transfers & Advances functions. Requested total 2019 appropriations for this fund are $877.0 thousand and represent a $232.5 thousand (36.07%) increase over FY 2018.

Water Utility

Due to the limited funds available during the forecast period, the only proposed spending in this fund for FY 2019 would be as follows:

Project	Amount
Miscellaneous water distribution system improvements	$102,000
Beechwood 2 and SE tower power washing (WTR-19-002)	$ 60,000
Water pump replacement program (WTR-19-001)	$ 30,000
Meter replacement program (WTR-14-004)	$ 10,000
GRAND TOTAL	**$202,000**

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ 6,787	$ 700	$ 135,000	$ 134,300	19185.71%
General Operating	-	-	27,000	27,000	100.00%
Capital Outlay	6,885	137,132	40,000	(97,132)	-70.83%
Total	**$ 13,672**	**$ 137,832**	**$ 202,000**	**$ 64,168**	**46.56%**

Contractual Services This line has been budgeted at $135 thousand and is up by $134.3 thousand from FY 2018. In FY 2018, no material appropriations ($700 carryover PO) were requested in this line which caused the significant rate of increase year over year.

General Operating This line has been budgeted at $27 thousand and is up by $27.0 thousand (100%) from FY 2018. In FY 2018, no appropriations were requested in this line which caused the significant rate of increase year over year.

Capital Outlay This line has been budgeted at $40 thousand and is down by $97.1 thousand (70.83%) from FY 2018. This line provides funding for the miscellaneous water distribution system improvement projects and the annual water meter replacement program.

General Government

The appropriations and expenditures in this department represent the utility's engineering and design-related costs associated with water utility infrastructure projects. Overall, this department is budgeted at $75 thousand and is down by $6.7 thousand (8.2%) when compared to the FY 2018 budget

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ 61,000	$ 81,700	$ 75,000	$ (6,700)	-8.20%
General Operating	-	-	-	-	0.00%
Total	**$ 61,000**	**$ 81,700**	**$ 75,000**	**$ (6,700)**	**-8.20%**

Contractual Services Spending in this category is related to engineering and design services related to any water distribution system improvements. For FY 2019, the line is $75 thousand and slightly higher than the amount in the 2018 approved budget.

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a permanent movement of money between funds to provide resources for the receiving fund to operate. Overall, this department is budgeted at $600.0 thousand which is an increase of $175.0 thousand (41.18%) from FY 2018. Transfers from this fund are to fund debt service on Water utility-related debt.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Transfers & Advances	$ 600,000	$ 425,000	$ 600,000	$ 175,000	41.18%
Total	**$ 600,000**	**$ 425,000**	**$ 600,000**	**$ 175,000**	**41.18%**

Transfers & Advances The proposed spending in this category is to provide funding for debt service payments on Sewer utility-related debt. Below is the listing of transfers and advances from the Water utility fund and the receiving funds:

Transfers:	**$600,000**
Water Utility Debt Service Fund (604)	$600,000
Advances:	**$0**
No advances planned	

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
602 - WATER CAPITAL IMPROVEMENTS

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		**$ 655,234**	**$ 1,333,146**	**$ 1,262,781**	**$ 1,409,346**	**$ 1,574,704**	**$ 1,469,744**	**$ 1,306,054**	**$ 1,228,695**	**$ 1,177,739**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	State Shared Taxes & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Charges for Service	Water & Sewer Fees	$ 727,907	$ 905,567	$ 808,072	$ 800,000	$ 762,000	$ 768,120	$ 774,301	$ 780,544	$ 786,849
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ 727,907**	**$ 905,567**	**$ 808,072**	**$ 800,000**	**$ 762,000**	**$ 768,120**	**$ 774,301**	**$ 780,544**	**$ 786,849**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ 6,085	$ 9,602	$ 13,767	$ 9,890	$ 10,040	$ 10,190	$ 10,340	$ 10,500	$ 10,660
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Total Other Sources	**$ 6,085**	**$ 9,602**	**$ 13,767**	**$ 9,890**	**$ 10,040**	**$ 10,190**	**$ 10,340**	**$ 10,500**	**$ 10,660**
Transfers	Transfers & Advances In	$ 700,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ 700,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 1,433,992**	**$ 915,169**	**$ 821,838**	**$ 809,890**	**$ 772,040**	**$ 778,310**	**$ 784,641**	**$ 791,044**	**$ 797,509**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ 76,196	$ 20,116	$ 68,387	$ 82,400	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ 210,000
General Operating		-	-	-	-	27,000	27,000	27,000	27,000	27,000
Capital Outlay		468,484	335,419	6,885	137,132	40,000	30,000	40,000	30,000	40,000
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		211,400	630,000	600,000	425,000	600,000	675,000	585,000	575,000	550,000
	Grand Total Expenditures	**$ 756,080**	**$ 985,535**	**$ 675,273**	**$ 644,532**	**$ 877,000**	**$ 942,000**	**$ 862,000**	**$ 842,000**	**$ 827,000**
Ending Fund Balance		**$ 1,333,146**	**$ 1,262,781**	**$ 1,409,346**	**$ 1,574,704**	**$ 1,469,744**	**$ 1,306,054**	**$ 1,228,695**	**$ 1,177,739**	**$ 1,148,248**
Fund Balance as % of Expenditures		176.32%	128.13%	208.71%	244.32%	167.59%	138.65%	142.54%	139.87%	138.85%

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 602 WATER CAPITAL IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	75,000	81,700	(6,700)	-8.20%	33,645	61,600	13,400	21.75%
MAINTENANCE & INSURANCE	60,000	-	60,000	100.00%	-	-	60,000	100.00%
UTILITY	75,000	-	75,000	100.00%	-	-	75,000	100.00%
OTHER CONTRACTUAL SERVICES	-	700	(700)	-100.00%	-	6,787	(6,787)	-100.00%
TOTAL CONTRACTUAL SERVICES	**$ 210,000**	**$ 82,400**	**$ 127,600**	**154.85%**	**$ 33,645**	**$ 68,387**	**$ 141,613**	**207.07%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	27,000	-	27,000	100.00%	-	-	27,000	100.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 27,000**	**$ -**	**$ 27,000**	**100.00%**	**$ -**	**$ -**	**$ 27,000**	**100.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	40,000	137,132	(97,132)	-70.83%	28,606	6,885	33,115	480.96%
TOTAL CAPITAL OUTLAY	**$ 40,000**	**$ 137,132**	**$ (97,132)**	**-70.83%**	**$ 28,606**	**$ 6,885**	**$ 33,115**	**480.96%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 277,000**	**$ 219,532**	**$ 57,468**	**26.18%**	**$ 62,251**	**$ 75,273**	**$ 201,727**	**268.00%**
TOTAL TRANSFERS & ADVANCES	**$ 600,000**	**$ 425,000**	**$ 175,000**	**41.18%**	**$ 425,000**	**$ 600,000**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 877,000**	**$ 644,532**	**$ 232,468**	**36.07%**	**$ 487,251**	**$ 675,273**	**$ 201,727**	**29.87%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 602 WATER CAPITAL IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	81,700	75,000	75,000	75,000	75,000	75,000
MAINTENANCE & INSURANCE	-	60,000	60,000	60,000	60,000	60,000
UTILITY	-	75,000	75,000	75,000	75,000	75,000
OTHER CONTRACTUAL SERVICES	700	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 82,400**	**$ 210,000**	**$ 210,000**	**$ 210,000**	**$ 210,000**	**$ 210,000**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	27,000	27,000	27,000	27,000	27,000
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ 27,000**	**$ 27,000**	**$ 27,000**	**$ 27,000**	**$ 27,000**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	137,132	40,000	30,000	40,000	30,000	40,000
TOTAL CAPITAL OUTLAY	**$ 137,132**	**$ 40,000**	**$ 30,000**	**$ 40,000**	**$ 30,000**	**$ 40,000**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 219,532**	**$ 277,000**	**$ 267,000**	**$ 277,000**	**$ 267,000**	**$ 277,000**
TOTAL TRANSFERS & ADVANCES	**$ 425,000**	**$ 600,000**	**$ 675,000**	**$ 585,000**	**$ 575,000**	**$ 550,000**
GRAND TOTAL EXPENSE	**$ 644,532**	**$ 877,000**	**$ 942,000**	**$ 862,000**	**$ 842,000**	**$ 827,000**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 602 WATER CAPITAL IMPROVEMENTS
FUNCTION: 100 GENERAL GOVERNMENT

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	75,000	81,700	(6,700)	-8.20%	33,645	61,600	13,400	21.75%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ 75,000**	**$ 81,700**	**$ (6,700)**	**-8.20%**	**$ 33,645**	**$ 61,600**	**$ 13,400**	**21.75%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 75,000**	**$ 81,700**	**$ (6,700)**	**-8.20%**	**$ 33,645**	**$ 61,600**	**$ 13,400**	**21.75%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 75,000**	**$ 81,700**	**$ (6,700)**	**-8.20%**	**$ 33,645**	**$ 61,600**	**$ 13,400**	**21.75%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

			2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
FUND:	602	WATER CAPITAL IMPROVEMENTS						
FUNCTION:	100	GENERAL GOVERNMENT						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			81,700	75,000	75,000	75,000	75,000	75,000
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ 81,700**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ 81,700**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ 81,700**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 602 WATER CAPITAL IMPROVEMENTS
FUNCTION: 800 WATER UTILITY

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	60,000	-	60,000	100.00%	-	-	60,000	100.00%
UTILITY	75,000	-	75,000	100.00%	-	-	75,000	100.00%
OTHER CONTRACTUAL SERVICES	-	700	(700)	-100.00%	-	6,787	(6,787)	-100.00%
TOTAL CONTRACTUAL SERVICES	**$ 135,000**	**$ 700**	**$ 134,300**	**19185.71%**	**$ -**	**$ 6,787**	**$ 128,213**	**1888.97%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	27,000	-	27,000	100.00%	-	-	27,000	100.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 27,000**	**$ -**	**$ 27,000**	**100.00%**	**$ -**	**$ -**	**$ 27,000**	**100.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	40,000	137,132	(97,132)	-70.83%	28,606	6,885	33,115	480.96%
TOTAL CAPITAL OUTLAY	**$ 40,000**	**$ 137,132**	**$ (97,132)**	**-70.83%**	**$ 28,606**	**$ 6,885**	**$ 33,115**	**480.96%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 202,000**	**$ 137,832**	**$ 64,168**	**46.56%**	**$ 28,606**	**$ 13,673**	**$ 188,327**	**1377.41%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 202,000**	**$ 137,832**	**$ 64,168**	**46.56%**	**$ 28,606**	**$ 13,673**	**$ 188,327**	**1377.41%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 602 WATER CAPITAL IMPROVEMENTS
FUNCTION: 800 WATER UTILITY

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	60,000	60,000	60,000	60,000	60,000
UTILITY	-	75,000	75,000	75,000	75,000	75,000
OTHER CONTRACTUAL SERVICES	700	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 700**	**$ 135,000**	**$ 135,000**	**$ 135,000**	**$ 135,000**	**$ 135,000**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	27,000	27,000	27,000	27,000	27,000
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ 27,000**	**$ 27,000**	**$ 27,000**	**$ 27,000**	**$ 27,000**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	137,132	40,000	30,000	40,000	30,000	40,000
TOTAL CAPITAL OUTLAY	**$ 137,132**	**$ 40,000**	**$ 30,000**	**$ 40,000**	**$ 30,000**	**$ 40,000**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 137,832**	**$ 202,000**	**$ 192,000**	**$ 202,000**	**$ 192,000**	**$ 202,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 137,832**	**$ 202,000**	**$ 192,000**	**$ 202,000**	**$ 192,000**	**$ 202,000**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 602 WATER CAPITAL IMPROVEMENTS
FUNCTION: 900 TRANSFERS & ADVANCES

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ 600,000**	**$ 425,000**	**$ 175,000**	**41.18%**	**$ 425,000**	**$ 600,000**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 600,000**	**$ 425,000**	**$ 175,000**	**41.18%**	**$ 425,000**	**$ 600,000**	**$ -**	**0.00%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

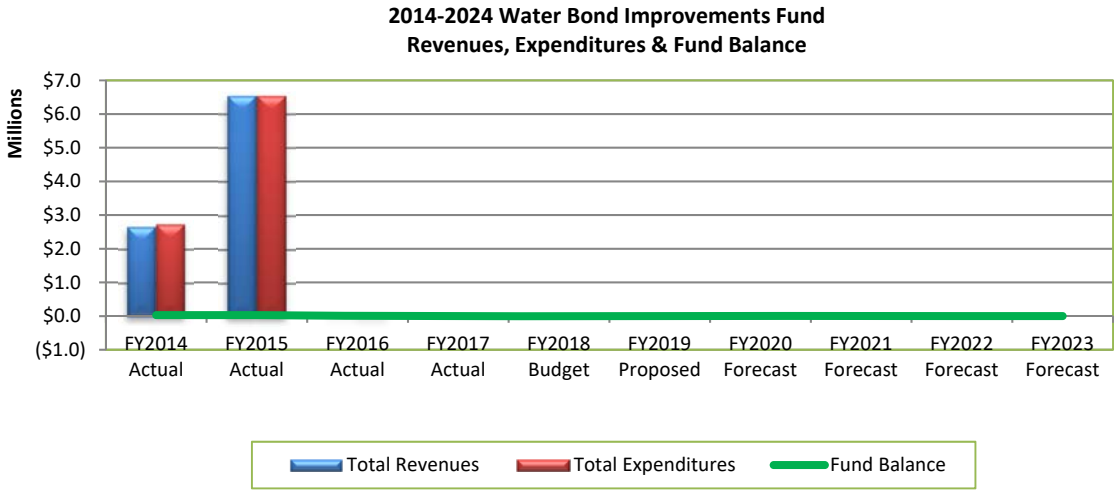
FUND: 602 WATER CAPITAL IMPROVEMENTS
FUNCTION: 900 TRANSFERS & ADVANCES

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES	**$ 425,000**	**$ 600,000**	**$ 675,000**	**$ 585,000**	**$ 575,000**	**$ 550,000**
GRAND TOTAL EXPENSE	**$ 425,000**	**$ 600,000**	**$ 675,000**	**$ 585,000**	**$ 575,000**	**$ 550,000**

Water Bond Improvements (603)

The Water Bond Improvements fund is an enterprise capital fund that was established in 2012 to account for the proceeds from the issuance of notes and bonds designated for significant infrastructure improvements to the water treatment and distribution system. Prior to that time, the bonded improvements were accounted for in the Water Capital Improvements (602) fund.

Although not illustrated in the graphic below, the fund balance peaked at $343,000 as of 12/31/12 due to the issuance of BANs in November to fund FY 2013 projects. To date, all of the funds have been either spent or encumbered with the exception of approximately $200 in unspent funds. No additional debt issuances have been proposed in this document.



The Water Bond Improvements fund includes appropriations only in the Transfers & Advances function. The proposed 2019 budget for this fund is $0.2 thousand and represents a transfer of unused funds to the relevant debt service fund.

Transfers & Advances

Proposed spending in this fund for FY 2019 would be as follows:

Project	Amount
Interfund transfer to Water Debt Service fund to zero out fund	$160
GRAND TOTAL	**$160**

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Transfers & Advances	$ -	$ -	$ 160	$ 160	100.00%
Total	**$ -**	**$ -**	**$ 160**	**$ 160**	**100.00%**

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
603 - WATER BOND IMPROVEMENTS

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		$ 27,783	$ 27,944	$ 155	$ 157	$ 157	$ 0	$ 0	$ 0	$ 0
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	State Shared Taxes & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Sources	Investment Income	$ 161	$ 94	$ 2	$ -	$ 3	$ -	$ -	$ -	$ -
	Bond/Note Issuance	6,540,024	-	-	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Total Other Sources	$ 6,540,185	$ 94	$ 2	$ -	$ 3	$ -	$ -	$ -	$ -
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grand Total Revenue	$ 6,540,185	$ 94	$ 2	$ -	$ 3	$ -	$ -	$ -	$ -
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Operating		-	-	-	-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-	-	-	-
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		6,540,024	27,882	-	-	160	-	-	-	-
	Grand Total Expenditures	$ 6,540,024	$ 27,882	$ -	$ -	$ 160	$ -	$ -	$ -	$ -
Ending Fund Balance		$ 27,944	$ 155	$ 157	$ 157	$ 0	$ 0	$ 0	$ 0	$ 0
Fund Balance as % of Expenditures		0.43%	0.56%	0.00%	0.00%	0.22%	0.00%	0.00%	0.00%	0.00%

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 603 WATER BOND IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ 160**	**$ -**	**$ 160**	**100.00%**	**$ -**	**$ -**	**$ 160**	**100.00%**
GRAND TOTAL EXPENSE	**$ 160**	**$ -**	**$ 160**	**100.00%**	**$ -**	**$ -**	**$ 160**	**100.00%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

			2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
FUND:	603	WATER BOND IMPROVEMENTS						
FUNCTION:	999	ALL FUNCTIONS ROLLUP						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			-	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ 160**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ -**	**$ 160**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 603 WATER BOND IMPROVEMENTS
FUNCTION: 800 WATER UTILITY

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 603 WATER BOND IMPROVEMENTS
FUNCTION: 800 WATER UTILITY

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 603 WATER BOND IMPROVEMENTS
FUNCTION: 900 TRANSFERS & ADVANCES

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ 160**	**$ -**	**$ 160**	**100.00%**	**$ -**	**$ -**	**$ 160**	**100.00%**
GRAND TOTAL EXPENSE	**$ 160**	**$ -**	**$ 160**	**100.00%**	**$ -**	**$ -**	**$ 160**	**100.00%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 603 WATER BOND IMPROVEMENTS
FUNCTION: 900 TRANSFERS & ADVANCES

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ 160**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ -**	**$ 160**	**$ -**	**$ -**	**$ -**	**$ -**

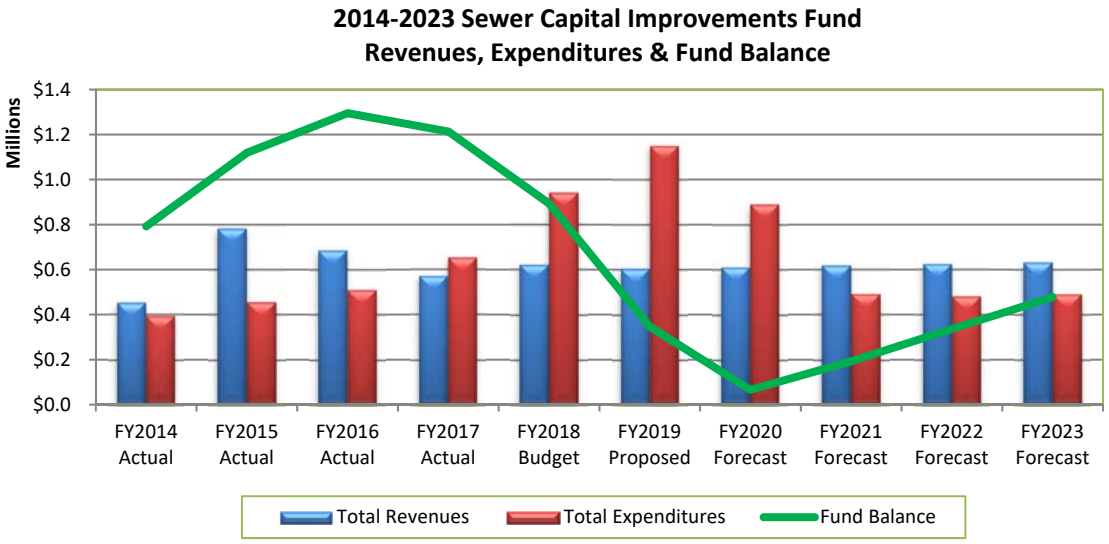
OTHER SEWER UTILITY FUNDS

There are a number of funds that, individually, may not be as significant to the total budget. It is important, however, to provide information about proposed activity in the fund as well as their projected fund balances. The funds reviewed in this section include the following:

652 Sewer Capital Improvements
653 Sewer Bond Improvements

Sewer Capital Improvements (652)

The Sewer Capital Improvements fund is an enterprise capital fund that was established in 2011 to accumulate and set aside funds for significant infrastructure improvements to the sewer collection and treatment system. The city receives a monthly capital improvements fee charged to each customer account. The revenues are restricted to the extent that they may only be used to support the maintenance and improvement of the wastewater system.



As illustrated in the graphic above, the fund balance peaked in 2016 at $1.3 million in 2016. The fund is projected to decline dramatically from 2017 through 2020. In 2021 through 2023, revenues are projected to exceed expenses with the result being an increasing balance. This is more due to spending being restricted instead of revenues being adequate to fund infrastructure projects. Beyond the Sewer Utility function, the fund has budgeted appropriations in the General Government and Transfers & Advances functions.

Sewer Utility

Due to the availability of funds projected at the end of FY 2018, the proposed spending in this fund for FY 2019 would be as follows:

Project	Amount
WRF upgrade project (SWR-14-019)	$ 500,000
The Settlement standby lift station pump (SWR-19-001)	$ 60,000
Miscellaneous maintenance-related services	$ 35,000

River Forest, Creek Rd & The Settlement fencing (SWR—19-003)	$ 30,000
Annual sewer pump replacement program (SWR-19-002)	$ 30,000
Annual meter replacement program (SWR-14-004)	$ 10,000
GRAND TOTAL	**$665,000**

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ 1,692	$ 28,000	$ 35,000	$ 7,000	25.00%
General Operating	-	-	-	-	0.00%
Capital Outlay	196,444	512,132	630,000	117,868	23.02%
Total	**$ 198,136**	**$ 540,132**	**$ 665,000**	**$ 124,868**	**23.12%**

Contractual Services This line has been budgeted at $35 thousand and provides funding for major sewer plant and system maintenance. This amount is $7.0 thousand (25%) higher than in the FY 2018 budget.

Capital Outlay This line has been budgeted at $630 thousand and is up by $117.9 thousand (23%) due to increased one-time capital spending in 2019. The FY 2019 spending is primarily designated for the WRF improvements project.

General Government

Appropriations and expenditures in this department represent the recording of any engineering-related expenses. In FY 2019, $50.0 thousand in appropriations have been requested for such services.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ 3,125	$ -	$ 50,000	$ 50,000	100.00%
General Operating	-	-	-	-	0.00%
Total	**$ 3,125**	**$ -**	**$ 50,000**	**$ 50,000**	**100.00%**

Contractual Services This line has been budgeted at $50.0 thousand and is up by 100% from FY 2018. In FY 2017, the budget provided funding for the engineering and design services related to various sanitary sewer system improvement projects.

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a permanent movement of money between funds to provide resources for the receiving fund to operate. Overall, this department is budgeted at $435.0 thousand, an increase of $35.0 thousand (8.75%) from FY 2018. Transfers from this fund are to fund debt service on Sewer utility-related debt.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Transfers & Advances	$ 450,000	$ 400,000	$ 435,000	$ 35,000	8.75%
Total	**$ 450,000**	**$ 400,000**	**$ 435,000**	**$ 35,000**	**8.75%**

Transfers & Advances The proposed spending in this category is to provide funding for debt service payments on Sewer utility-related debt. Below is the listing of transfers and advances from the Sewer utility fund and the receiving funds:

Transfers:	**$435,000**
Sewer Debt Service Fund (654)	$435,000

Advances:	**$0**
No advances planned	

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
652 - SEWER CAPITAL IMPROVEMENTS

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		**$ 791,680**	**$ 1,118,815**	**$ 1,295,075**	**$ 1,213,617**	**$ 893,845**	**$ 346,195**	**$ 65,636**	**$ 192,270**	**$ 336,208**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	State Shared Taxes & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Charges for Service	Water & Sewer Fees	$ 776,097	$ 675,608	$ 556,647	$ 606,360	$ 588,210	$ 595,160	$ 602,210	$ 609,370	$ 616,640
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ 776,097**	**$ 675,608**	**$ 556,647**	**$ 606,360**	**$ 588,210**	**$ 595,160**	**$ 602,210**	**$ 609,370**	**$ 616,640**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ 5,098	$ 9,516	$ 13,156	$ 14,000	$ 14,140	$ 14,281	$ 14,424	$ 14,568	$ 14,714
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Total Other Sources	**$ 5,098**	**$ 9,516**	**$ 13,156**	**$ 14,000**	**$ 14,140**	**$ 14,281**	**$ 14,424**	**$ 14,568**	**$ 14,714**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 781,195**	**$ 685,125**	**$ 569,803**	**$ 620,360**	**$ 602,350**	**$ 609,441**	**$ 616,634**	**$ 623,938**	**$ 631,354**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ 50,557	$ 36,871	$ 4,817	$ 28,000	$ 85,000	$ 85,000	$ 85,000	$ 85,000	$ 85,000
General Operating		-	-	-	-	-	-	-	-	-
Capital Outlay		203,503	206,993	196,444	512,132	630,000	530,000	40,000	30,000	40,000
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		200,000	265,000	450,000	400,000	435,000	275,000	365,000	365,000	365,000
	Grand Total Expenditures	**$ 454,060**	**$ 508,865**	**$ 651,261**	**$ 940,132**	**$ 1,150,000**	**$ 890,000**	**$ 490,000**	**$ 480,000**	**$ 490,000**
Ending Fund Balance		**$ 1,118,815**	**$ 1,295,075**	**$ 1,213,617**	**$ 893,845**	**$ 346,195**	**$ 65,636**	**$ 192,270**	**$ 336,208**	**$ 477,562**
Fund Balance as % of Expenditures		246.40%	254.50%	186.35%	95.08%	30.10%	7.37%	39.24%	70.04%	97.46%

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 652 SEWER CAPITAL IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	50,000	-	50,000	100.00%	-	3,125	46,875	1500.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	35,000	28,000	7,000	25.00%	-	1,692	33,308	1968.03%
TOTAL CONTRACTUAL SERVICES	**$ 85,000**	**$ 28,000**	**$ 57,000**	**203.57%**	**$ -**	**$ 4,817**	**$ 80,183**	**1664.43%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	630,000	512,132	117,868	23.02%	152,650	196,444	433,556	220.70%
TOTAL CAPITAL OUTLAY	**$ 630,000**	**$ 512,132**	**$ 117,868**	**23.02%**	**$ 152,650**	**$ 196,444**	**$ 433,556**	**220.70%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 715,000**	**$ 540,132**	**$ 174,868**	**32.38%**	**$ 152,650**	**$ 201,261**	**$ 513,739**	**255.26%**
TOTAL TRANSFERS & ADVANCES	**$ 435,000**	**$ 400,000**	**$ 35,000**	**8.75%**	**$ 400,000**	**$ 450,000**	**$ (15,000)**	**-3.33%**
GRAND TOTAL EXPENSE	**$ 1,150,000**	**$ 940,132**	**$ 209,868**	**22.32%**	**$ 552,650**	**$ 651,261**	**$ 498,739**	**76.58%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

			2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
FUND:	652	SEWER CAPITAL IMPROVEMENTS						
FUNCTION:	999	ALL FUNCTIONS ROLLUP						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			-	50,000	50,000	50,000	50,000	50,000
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			28,000	35,000	35,000	35,000	35,000	35,000
TOTAL CONTRACTUAL SERVICES			**$ 28,000**	**$ 85,000**	**$ 85,000**	**$ 85,000**	**$ 85,000**	**$ 85,000**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			512,132	630,000	530,000	40,000	30,000	40,000
TOTAL CAPITAL OUTLAY			**$ 512,132**	**$ 630,000**	**$ 530,000**	**$ 40,000**	**$ 30,000**	**$ 40,000**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ 540,132**	**$ 715,000**	**$ 615,000**	**$ 125,000**	**$ 115,000**	**$ 125,000**
TOTAL TRANSFERS & ADVANCES			**$ 400,000**	**$ 435,000**	**$ 275,000**	**$ 365,000**	**$ 365,000**	**$ 365,000**
GRAND TOTAL EXPENSE			**$ 940,132**	**$ 1,150,000**	**$ 890,000**	**$ 490,000**	**$ 480,000**	**$ 490,000**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 652 SEWER CAPITAL IMPROVEMENTS
FUNCTION: 100 GENERAL GOVERNMENT

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	50,000	-	50,000	100.00%	-	3,125	46,875	1500.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ 50,000**	**$ -**	**$ 50,000**	**100.00%**	**$ -**	**$ 3,125**	**$ 46,875**	**1500.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 50,000**	**$ -**	**$ 50,000**	**100.00%**	**$ -**	**$ 3,125**	**$ 46,875**	**1500.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 50,000**	**$ -**	**$ 50,000**	**100.00%**	**$ -**	**$ 3,125**	**$ 46,875**	**1500.00%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 652 SEWER CAPITAL IMPROVEMENTS
FUNCTION: 100 GENERAL GOVERNMENT

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	50,000	50,000	50,000	50,000	50,000
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ -**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 652 SEWER CAPITAL IMPROVEMENTS
FUNCTION: 850 SEWER UTILITY

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	35,000	28,000	7,000	25.00%	-	1,692	33,308	1968.03%
TOTAL CONTRACTUAL SERVICES	**$ 35,000**	**$ 28,000**	**$ 7,000**	**25.00%**	**$ -**	**$ 1,692**	**$ 33,308**	**1968.03%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	630,000	512,132	117,868	23.02%	152,650	196,444	433,556	220.70%
TOTAL CAPITAL OUTLAY	**$ 630,000**	**$ 512,132**	**$ 117,868**	**23.02%**	**$ 152,650**	**$ 196,444**	**$ 433,556**	**220.70%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 665,000**	**$ 540,132**	**$ 124,868**	**23.12%**	**$ 152,650**	**$ 198,136**	**$ 466,864**	**235.63%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 665,000**	**$ 540,132**	**$ 124,868**	**23.12%**	**$ 152,650**	**$ 198,136**	**$ 466,864**	**235.63%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 652 SEWER CAPITAL IMPROVEMENTS
FUNCTION: 850 SEWER UTILITY

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	28,000	35,000	35,000	35,000	35,000	35,000
TOTAL CONTRACTUAL SERVICES	**$ 28,000**	**$ 35,000**	**$ 35,000**	**$ 35,000**	**$ 35,000**	**$ 35,000**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	512,132	630,000	530,000	40,000	30,000	40,000
TOTAL CAPITAL OUTLAY	**$ 512,132**	**$ 630,000**	**$ 530,000**	**$ 40,000**	**$ 30,000**	**$ 40,000**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 540,132**	**$ 665,000**	**$ 565,000**	**$ 75,000**	**$ 65,000**	**$ 75,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 540,132**	**$ 665,000**	**$ 565,000**	**$ 75,000**	**$ 65,000**	**$ 75,000**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 652 SEWER CAPITAL IMPROVEMENTS
FUNCTION: 900 TRANSFERS & ADVANCES

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ 435,000**	**$ 400,000**	**$ 35,000**	**8.75%**	**$ 400,000**	**$ 450,000**	**$ (15,000)**	**-3.33%**
GRAND TOTAL EXPENSE	**$ 435,000**	**$ 400,000**	**$ 35,000**	**8.75%**	**$ 400,000**	**$ 450,000**	**$ (15,000)**	**-3.33%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

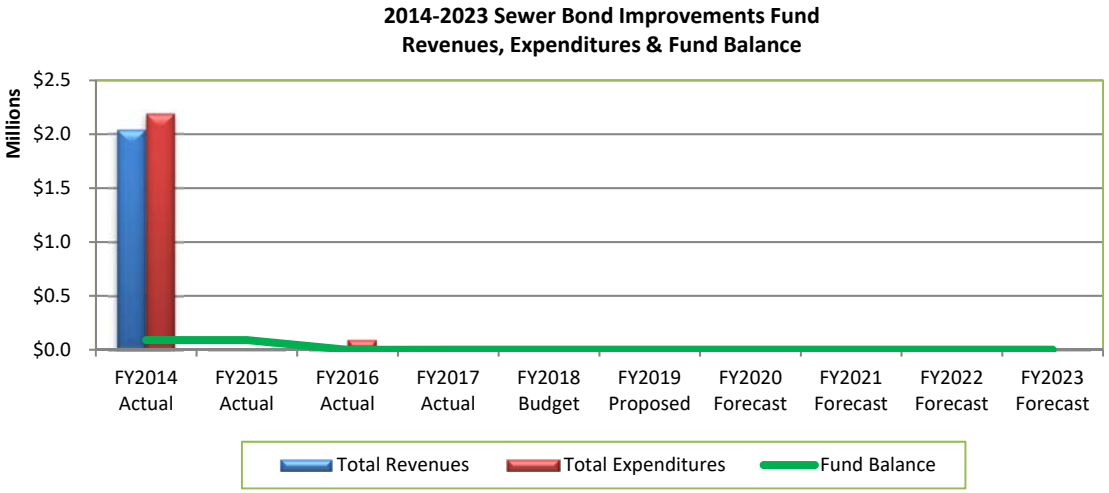
FUND: 652 SEWER CAPITAL IMPROVEMENTS
FUNCTION: 900 TRANSFERS & ADVANCES

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES	**$ 400,000**	**$ 435,000**	**$ 275,000**	**$ 365,000**	**$ 365,000**	**$ 365,000**
GRAND TOTAL EXPENSE	**$ 400,000**	**$ 435,000**	**$ 275,000**	**$ 365,000**	**$ 365,000**	**$ 365,000**

Sewer Bond Improvements (653)

The Sewer Bond Improvements fund is an enterprise capital fund that was established in 2012 to account for the proceeds from the issuance of notes and bonds designated for significant infrastructure improvements to the sewage collection and treatment system. Previously, the bonded improvements were accounted for in the Sewer Capital Improvements (602) fund.

Although not illustrated in the graphic below, the fund balance peaked at $239,080 as of 12/31/13 due to the issuance of BANs in November 2012 to fund FY 2013 projects. To date, nearly all of the funds have been spent with the exception of approximately $400. No additional new debt issuances have been proposed in this document.



The Sewer Bond Improvements fund includes no appropriations. The proposed 2019 budget for this fund is $0 thousand.

Sewer Utility

Proposed spending in this fund for FY 2019 would be as follows:

Project	Amount
No spending proposed in this fund for FY 2019	$0
GRAND TOTAL	**$0**

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Contractual Services	$ -	$ -	$ -	$ -	0.00%
Capital Outlay	-	-	-	-	0.00%
Total	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a

permanent movement of money between funds to provide resources for the receiving fund to operate. Overall, this department is budgeted at $0 and is unchanged from 2018. Transfers from this fund are typically used either to fund sewer infrastructure projects, or debt service on Sewer utility-related debt.

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Transfers & Advances	$ -	$ -	$ -	$ -	0.00%
Total	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**

Transfers & Advances Any proposed spending in this category is to provide funding for debt service payments on Sewer utility-related debt, and/or provide local share funding for proposed OPWC projects. Below is where the listing of transfers and advances from the Water utility fund and the receiving funds would be found:

Transfers:	**$0**
No transfers planned	$0

Advances:	**$0**
No advances planned	

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
653 - SEWER BOND IMPROVEMENTS

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		$ 89,911	$ 90,433	$ 374	$ 379	$ 384	$ 384	$ 384	$ 384	$ 384
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	State Shared Taxes & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Sources	Investment Income	$ 522	$ 302	$ 4	$ 5	$ -	$ -	$ -	$ -	$ -
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Total Other Sources	$ 522	$ 302	$ 4	$ 5	$ -	$ -	$ -	$ -	$ -
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grand Total Revenue	$ 522	$ 302	$ 4	$ 5	$ -	$ -	$ -	$ -	$ -
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Operating		-	-	-	-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-	-	-	-
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		-	90,361	-	-	-	-	-	-	-
	Grand Total Expenditures	$ -	$ 90,361	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance		$ 90,433	$ 374	$ 379	$ 384	$ 384	$ 384	$ 384	$ 384	$ 384
Fund Balance as % of Expenditures		0.00%	0.41%	0.00%	0.00%	#DIV/0!	0.00%	0.00%	0.00%	0.00%

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 653 SEWER BOND IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

			2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
FUND:	653	SEWER BOND IMPROVEMENTS						
FUNCTION:	999	ALL FUNCTIONS ROLLUP						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			-	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 653 SEWER BOND IMPROVEMENTS
FUNCTION: 850 SEWER UTILITY

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 653 SEWER BOND IMPROVEMENTS
FUNCTION: 850 SEWER UTILITY

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 653 SEWER BOND IMPROVEMENTS
FUNCTION: 900 TRANSFERS & ADVANCES

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

			2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
FUND:	653	SEWER BOND IMPROVEMENTS						
FUNCTION:	900	TRANSFERS & ADVANCES						
SALARIES & WAGES			$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE			-	-	-	-	-	-
PENSION			-	-	-	-	-	-
EMPLOYEE BENEFITS			-	-	-	-	-	-
TOTAL SALARY & RELATED			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES			$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL			-	-	-	-	-	-
ENGINEERING & PLANNING			-	-	-	-	-	-
MAINTENANCE & INSURANCE			-	-	-	-	-	-
UTILITY			-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES			-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS			$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION			-	-	-	-	-	-
LAW ENFORCEMENT			-	-	-	-	-	-
EQUIPMENT			-	-	-	-	-	-
UTILITIES			-	-	-	-	-	-
TAX-RELATED			-	-	-	-	-	-
MISCELLANEOUS OPERATING			-	-	-	-	-	-
TOTAL GENERAL OPERATING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT			$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES			-	-	-	-	-	-
ROLLING STOCK			-	-	-	-	-	-
CAPITAL PROJECTS			-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT			$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE			-	-	-	-	-	-
OTHER DEBT-RELATED			-	-	-	-	-	-
TOTAL DEBT SERVICE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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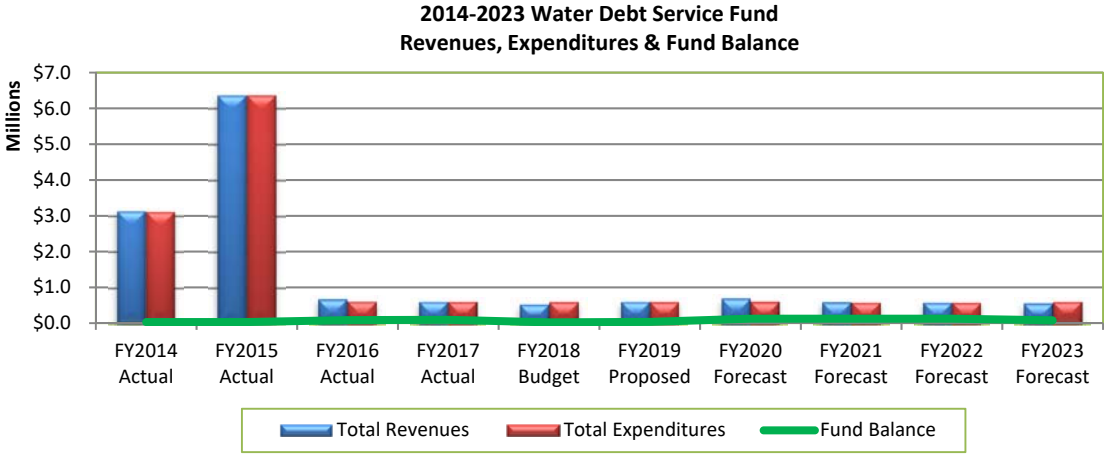
Water Debt Service (604)

The Water Debt Service fund is an enterprise fund that was established to accumulate funds for the payment of debt service on the city's water notes, bonds and loans. The monies in this fund are restricted to the payment of debt service, or to provide funding as called for in the debt agreements.



As illustrated in the graphic above, the fund balance is projected to range between $32-123 thousand annually from 2019 through 2023. Due to the fact that interfund transfers are the only source of revenues, annual revenues are closely matched to the projected expenses.

The Water Debt Service fund has budgeted appropriations only in the Utility Debt Service function. Requested FY 2019 appropriations for this fund are approximately $593.4 thousand and represent a $3.8 thousand (0.64%) decrease over FY 2018.

Utility Debt Service

The following debt service requirements have been proposed for FY 2019:

Project	Amount
2015 Water Service bonds (Series 2007 refunded)	$380,250
2014 General Obligation (GO) bonds	101,225
PNB Note – Main Street/SR-310 Improvements	111,884
GRAND TOTAL	**$593,359**

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Debt Service	$ 599,238	$ 597,155	$ 593,359	$ (3,796)	-0.64%
Total	**$ 599,238**	**$ 597,155**	**$ 593,359**	**$ (3,796)**	**-0.64%**

Debt Service — Approximately $593.4 thousand has been proposed in this line item, and provides funding for the debt service on Water Utility-related debt.

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
604 - WATER DEBT SERVICE FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		**$ 30,480**	**$ 28,359**	**$ 85,132**	**$ 90,761**	**$ 22,176**	**$ 32,618**	**$ 121,842**	**$ 125,164**	**$ 122,659**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	State Shared Taxes & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ 1,271	$ 3,453	$ 4,867	$ 3,570	$ 3,641	$ 3,714	$ 3,788	$ 3,864	$ 3,941
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Total Other Sources	**$ 1,271**	**$ 3,453**	**$ 4,867**	**$ 3,570**	**$ 3,641**	**$ 3,714**	**$ 3,788**	**$ 3,864**	**$ 3,941**
Transfers	Transfers & Advances In	$ 6,361,424	$ 657,882	$ 600,000	$ 525,000	$ 600,160	$ 675,000	$ 585,000	$ 575,000	$ 550,000
	Total Transfers	**$ 6,361,424**	**$ 657,882**	**$ 600,000**	**$ 525,000**	**$ 600,160**	**$ 675,000**	**$ 585,000**	**$ 575,000**	**$ 550,000**
	Grand Total Revenue	**$ 6,362,694**	**$ 661,335**	**$ 604,867**	**$ 528,570**	**$ 603,801**	**$ 678,714**	**$ 588,788**	**$ 578,864**	**$ 553,941**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Operating		-	-	-	-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-	-	-	-
Debt Service		6,364,815	604,562	599,238	597,155	593,359	589,490	585,466	581,369	598,975
Transfers & Advances		-	-	-	-	-	-	-	-	-
	Grand Total Expenditures	**$ 6,364,815**	**$ 604,562**	**$ 599,238**	**$ 597,155**	**$ 593,359**	**$ 589,490**	**$ 585,466**	**$ 581,369**	**$ 598,975**
Ending Fund Balance		**$ 28,359**	**$ 85,132**	**$ 90,761**	**$ 22,176**	**$ 32,618**	**$ 121,842**	**$ 125,164**	**$ 122,659**	**$ 77,625**
Fund Balance as % of Expenditures		0.45%	14.08%	15.15%	3.71%	5.50%	20.67%	21.38%	21.10%	12.96%

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 604 WATER DEBT SERVICE

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ 375,000	$ 370,000	$ 5,000	1.35%	$ 100,000	$ 360,000	$ 15,000	4.17%
INTEREST EXPENSE	218,359	227,155	(8,796)	-3.87%	114,406	239,238	(20,879)	-8.73%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ 593,359**	**$ 597,155**	**$ (3,796)**	**-0.64%**	**$ 214,406**	**$ 599,238**	**$ (5,879)**	**-0.98%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 593,359**	**$ 597,155**	**$ (3,796)**	**-0.64%**	**$ 214,406**	**$ 599,238**	**$ (5,879)**	**-0.98%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 593,359**	**$ 597,155**	**$ (3,796)**	**-0.64%**	**$ 214,406**	**$ 599,238**	**$ (5,879)**	**-0.98%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 604 WATER DEBT SERVICE

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ 370,000	$ 375,000	$ 380,000	$ 385,000	$ 390,000	$ 290,000
INTEREST EXPENSE	227,155	218,359	209,490	200,466	191,369	183,975
OTHER DEBT-RELATED	-	-	-	-	-	125,000
TOTAL DEBT SERVICE	**$ 597,155**	**$ 593,359**	**$ 589,490**	**$ 585,466**	**$ 581,369**	**$ 598,975**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 597,155**	**$ 593,359**	**$ 589,490**	**$ 585,466**	**$ 581,369**	**$ 598,975**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 597,155**	**$ 593,359**	**$ 589,490**	**$ 585,466**	**$ 581,369**	**$ 598,975**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 604 WATER DEBT SERVICE

FUNCTION: 800 WATER UTILITY

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ 375,000	$ 370,000	$ 5,000	1.35%	$ 100,000	$ 360,000	$ 15,000	4.17%
INTEREST EXPENSE	218,359	227,155	(8,796)	-3.87%	114,406	239,238	(20,879)	-8.73%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ 593,359**	**$ 597,155**	**$ (3,796)**	**-0.64%**	**$ 214,406**	**$ 599,238**	**$ (5,879)**	**-0.98%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 593,359**	**$ 597,155**	**$ (3,796)**	**-0.64%**	**$ 214,406**	**$ 599,238**	**$ (5,879)**	**-0.98%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 593,359**	**$ 597,155**	**$ (3,796)**	**-0.64%**	**$ 214,406**	**$ 599,238**	**$ (5,879)**	**-0.98%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

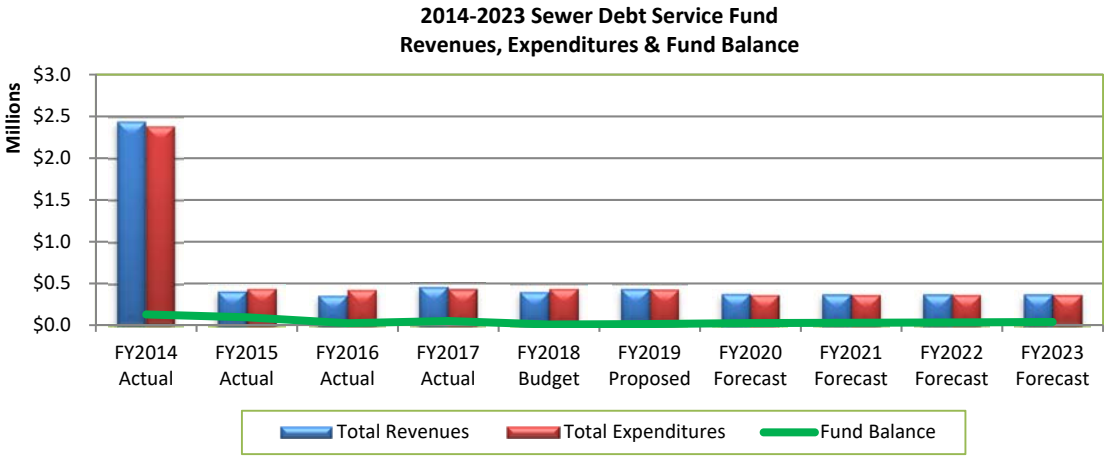
FUND: 604 WATER DEBT SERVICE

FUNCTION: 800 WATER UTILITY

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ 370,000	$ 375,000	$ 380,000	$ 385,000	$ 390,000	$ 290,000
INTEREST EXPENSE	227,155	218,359	209,490	200,466	191,369	183,975
OTHER DEBT-RELATED	-	-	-	-	-	125,000
TOTAL DEBT SERVICE	**$ 597,155**	**$ 593,359**	**$ 589,490**	**$ 585,466**	**$ 581,369**	**$ 598,975**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 597,155**	**$ 593,359**	**$ 589,490**	**$ 585,466**	**$ 581,369**	**$ 598,975**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 597,155**	**$ 593,359**	**$ 589,490**	**$ 585,466**	**$ 581,369**	**$ 598,975**

Sewer Debt Service (654)

The Sewer Debt Service fund is an enterprise fund that was established to accumulate funds for the payment of debt service on the city's sewer notes, bonds and loans. The monies in this fund are restricted to the payment of debt service, or to provide funding as called for in the debt agreements.



As illustrated in the graphic above, the fund balance is projected to range between $12-37 thousand annually from 2019 through 2023. Due to the fact that interfund transfers are the only source of revenues, annual revenues are closely matched to the projected expenses.

The Sewer Debt Service fund has budgeted appropriations only in the Utility Debt Service function. Requested FY 2019 appropriations for this fund are approximately $433.9 thousand and represent an $8.3 thousand (1.88%) decrease from FY 2018.

Utility Debt Service

The following debt service requirements have been proposed for FY 2019:

Project	Amount
2011 Sanitary Sewer Improvements bonds	$66,950
2014 General Obligation (GO) bonds	$92,900
OWDA loans (all programs)	$274,018
GRAND TOTAL	**$433,868**

Budget Summary:

	FY 2017 Actual	FY 2018 Budget	FY 2019 Proposed	$ Incr/(Decr) 2019/2018	% Incr/(Decr) 2019/2018
Debt Service	$ 429,539	$ 442,167	$ 433,868	$ (8,299)	-1.88%
Total	**$ 429,539**	**$ 442,167**	**$ 433,868**	**$ (8,299)**	**-1.88%**

Debt Service Approximately $433.9 thousand has been proposed in this line item which provides funding for the debt service on Sewer Utility-related debt.

CITY OF PATASKALA, OHIO
2015 - 2023 FINANCIAL STATEMENT
654 - SEWER DEBT SERVICE FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Budget	Proposed 2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Beginning Fund Balance		**$ 127,772**	**$ 93,898**	**$ 24,543**	**$ 48,354**	**$ 8,687**	**$ 12,359**	**$ 24,222**	**$ 27,442**	**$ 31,843**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	State Shared Taxes & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ 1,524	$ 2,118	$ 3,350	$ 2,500	$ 2,540	$ 2,580	$ 2,620	$ 2,660	$ 2,700
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Total Other Sources	**$ 1,524**	**$ 2,118**	**$ 3,350**	**$ 2,500**	**$ 2,540**	**$ 2,580**	**$ 2,620**	**$ 2,660**	**$ 2,700**
Transfers	Transfers & Advances In	$ 400,000	$ 355,361	$ 450,000	$ 400,000	$ 435,000	$ 375,000	$ 365,000	$ 365,000	$ 365,000
	Total Transfers	**$ 400,000**	**$ 355,361**	**$ 450,000**	**$ 400,000**	**$ 435,000**	**$ 375,000**	**$ 365,000**	**$ 365,000**	**$ 365,000**
	Grand Total Revenue	**$ 401,524**	**$ 357,479**	**$ 453,350**	**$ 402,500**	**$ 437,540**	**$ 377,580**	**$ 367,620**	**$ 367,660**	**$ 367,700**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Operating		-	-	-	-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-	-	-	-
Debt Service		435,398	426,834	429,539	442,167	433,868	365,717	364,400	363,259	362,066
Transfers & Advances		-	-	-	-	-	-	-	-	-
	Grand Total Expenditures	**$ 435,398**	**$ 426,834**	**$ 429,539**	**$ 442,167**	**$ 433,868**	**$ 365,717**	**$ 364,400**	**$ 363,259**	**$ 362,066**
Ending Fund Balance		**$ 93,898**	**$ 24,543**	**$ 48,354**	**$ 8,687**	**$ 12,359**	**$ 24,222**	**$ 27,442**	**$ 31,843**	**$ 37,477**
Fund Balance as % of Expenditures		21.57%	5.75%	11.26%	1.96%	2.85%	6.62%	7.53%	8.77%	10.35%

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 654 SEWER DEBT SERVICE

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ 323,190	$ 323,007	$ 183	0.06%	$ 95,864	$ 302,960	$ 20,230	6.68%
INTEREST EXPENSE	110,678	119,160	(8,482)	-7.12%	60,176	126,579	(15,901)	-12.56%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ 433,868**	**$ 442,167**	**$ (8,299)**	**-1.88%**	**$ 156,040**	**$ 429,539**	**$ 4,329**	**1.01%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 433,868**	**$ 442,167**	**$ (8,299)**	**-1.88%**	**$ 156,040**	**$ 429,539**	**$ 4,329**	**1.01%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 433,868**	**$ 442,167**	**$ (8,299)**	**-1.88%**	**$ 156,040**	**$ 429,539**	**$ 4,329**	**1.01%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 654 SEWER DEBT SERVICE

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ 323,007	$ 323,190	$ 263,511	$ 268,976	$ 274,587	$ 280,349
INTEREST EXPENSE	119,160	110,678	102,206	95,424	88,672	81,717
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ 442,167**	**$ 433,868**	**$ 365,717**	**$ 364,400**	**$ 363,259**	**$ 362,066**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 442,167**	**$ 433,868**	**$ 365,717**	**$ 364,400**	**$ 363,259**	**$ 362,066**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 442,167**	**$ 433,868**	**$ 365,717**	**$ 364,400**	**$ 363,259**	**$ 362,066**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 654 SEWER DEBT SERVICE

FUNCTION: 850 SEWER UTILITY

	2019 Budget	2018 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-18 YTD Actual	2017 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
PRINCIPAL REPAYMENT	$ 323,190	$ 323,007	$ 183	0.06%	$ 95,864	$ 302,960	$ 20,230	6.68%
INTEREST EXPENSE	110,678	119,160	(8,482)	-7.12%	60,176	126,579	(15,901)	-12.56%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ 433,868**	**$ 442,167**	**$ (8,299)**	**-1.88%**	**$ 156,040**	**$ 429,539**	**$ 4,329**	**1.01%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 433,868**	**$ 442,167**	**$ (8,299)**	**-1.88%**	**$ 156,040**	**$ 429,539**	**$ 4,329**	**1.01%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 433,868**	**$ 442,167**	**$ (8,299)**	**-1.88%**	**$ 156,040**	**$ 429,539**	**$ 4,329**	**1.01%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

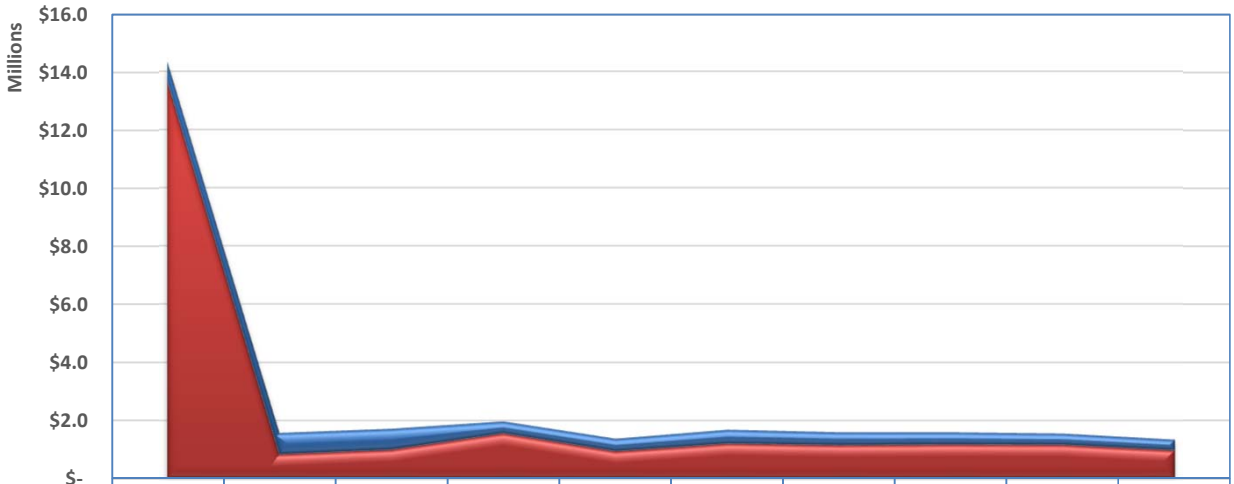
FUND: 654 SEWER DEBT SERVICE

FUNCTION: 850 SEWER UTILITY

	2018 Budget	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ 323,007	$ 323,190	$ 263,511	$ 268,976	$ 274,587	$ 280,349
INTEREST EXPENSE	119,160	110,678	102,206	95,424	88,672	81,717
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ 442,167**	**$ 433,868**	**$ 365,717**	**$ 364,400**	**$ 363,259**	**$ 362,066**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 442,167**	**$ 433,868**	**$ 365,717**	**$ 364,400**	**$ 363,259**	**$ 362,066**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 442,167**	**$ 433,868**	**$ 365,717**	**$ 364,400**	**$ 363,259**	**$ 362,066**

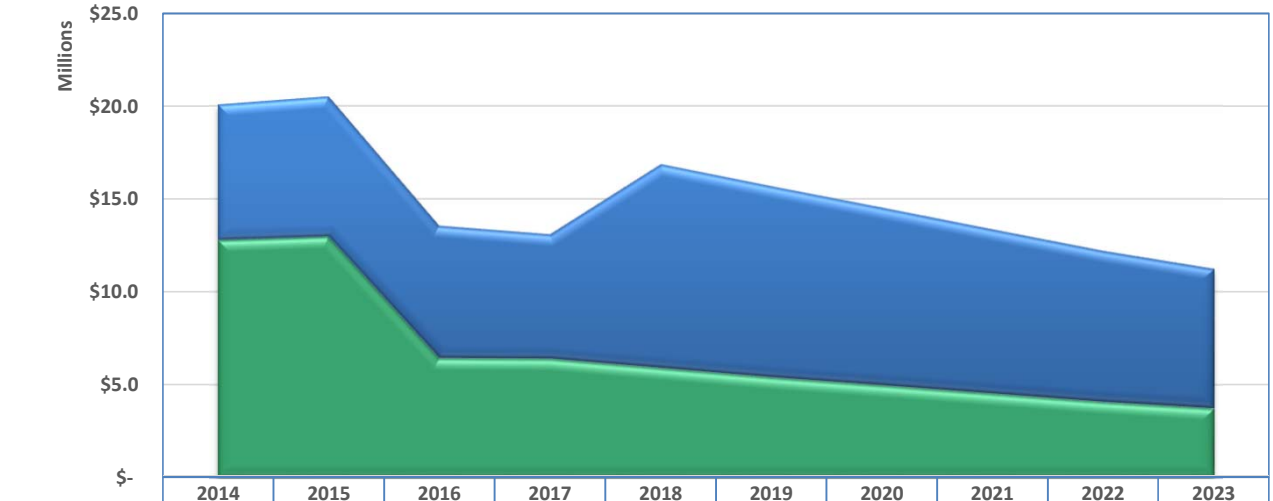
CITY OF PATASKALA, OHIO
OUTSTANDING DEBT & DEBT SERVICE ANALYSIS

All Funds Debt Service
2014 - 2023



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Interest	$649,117	$733,282	$718,466	$406,216	$427,979	$470,615	$440,012	$410,807	$381,509	$355,825
Principal	$13,685,2	$834,645	$989,145	$1,560,94	$942,283	$1,204,93	$1,151,63	$1,173,51	$1,159,19	$974,652

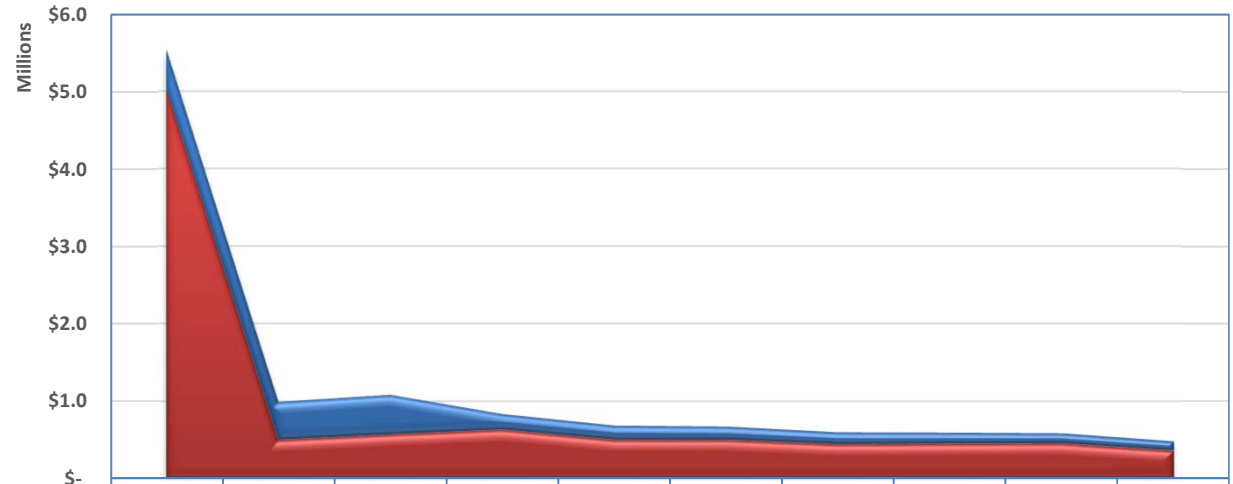
All Funds Outstanding Debt Balance
2014 - 2023



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental	$7,307,228	$7,546,154	$7,125,606	$6,693,514	$10,973,12	$10,267,97	$9,556,818	$8,822,645	$8,117,942	$7,505,551
Utility	$12,749,41	$12,950,92	$6,407,331	$6,378,482	$5,879,239	$5,379,455	$4,938,979	$4,499,637	$4,051,275	$3,695,147

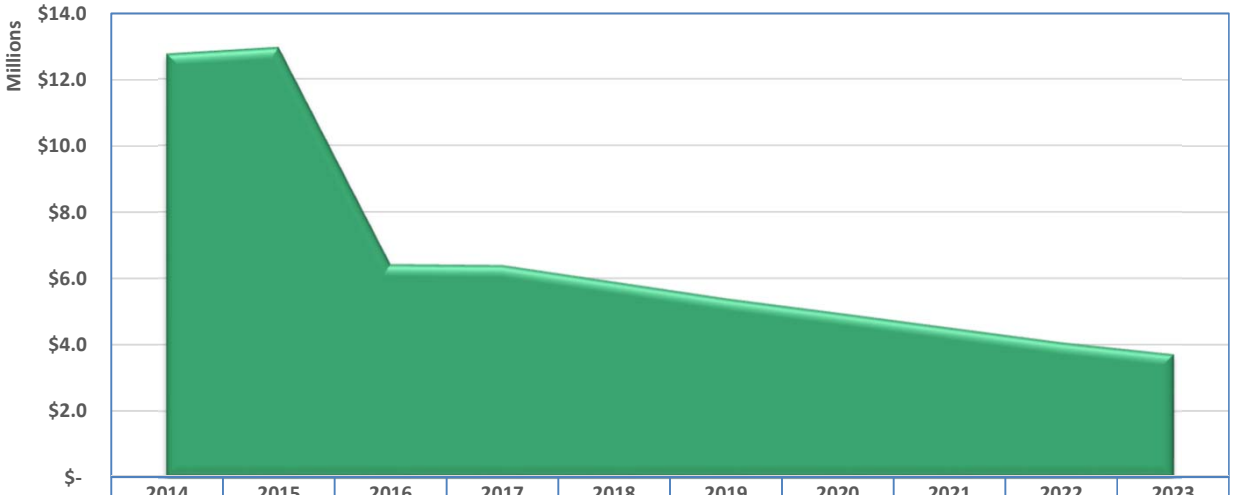
CITY OF PATASKALA, OHIO
OUTSTANDING DEBT & DEBT SERVICE ANALYSIS

Utility Funds Debt Service
2014 - 2023



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Interest	$499,384	$488,084	$508,220	$200,032	$180,991	$167,453	$153,943	$142,054	$130,211	$119,855
Principal	$5,038,50	$498,484	$568,597	$628,849	$499,243	$499,784	$440,476	$446,323	$452,329	$358,498

Utility Funds Outstanding Debt Balance
2014 - 2023



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Outstanding Balance	$12,749,4	$12,950,9	$6,407,33	$6,378,48	$5,879,23	$5,379,45	$4,938,97	$4,499,63	$4,051,27	$3,695,14

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2019

		SOURCE OF FUNDING FOR DEBT SERVICE				
		Debt Service	Water Debt Service	Sewer Debt Service	Oaks Special Assessment	Total
		401	604	654	655	
2015 Water Service Bonds (2007 refd)	Interest	$ -	$ 170,250.00	$ -	$ -	**$ 170,250.00**
	Principal	-	210,000.00	-	-	**210,000.00**
Total 2015 Water Service Bonds		$ -	$ 380,250.00	$ -	$ -	**$ 380,250.00**
2011 Sanitary Sewer Impr Bonds	Interest	$ -	$ -	$ 1,950.00	$ -	**$ 1,950.00**
	Principal	-	-	65,000.00	-	**65,000.00**
Total 2011 Sanitary Sewer Impr Bonds		$ -	$ -	$ 66,950.00	$ -	**$ 66,950.00**
Summit Road South SIB	Interest	$ 2,838.90	$ -	$ -	$ -	**$ 2,838.90**
	Principal	33,280.22	-	-	-	**33,280.22**
Total SIB Debt		$ 36,119.12	$ -	$ -	$ -	**$ 36,119.12**
OPWC CQ27K - Refugee Rd	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	3,236.60	-	-	-	**3,236.60**
Total OPWC CQ27K		$ 3,236.60	$ -	$ -	$ -	**$ 3,236.60**
OPWC CQ27R - Mink Street, Phase III	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	6,132.45	-	-	-	**6,132.45**
Total OPWC CQ27R		$ 6,132.45	$ -	$ -	$ -	**$ 6,132.45**
OPWC CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	3,000.00	-	-	-	**3,000.00**
Total OPWC CQ15U		$ 3,000.00	$ -	$ -	$ -	**$ 3,000.00**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**12,369.05**	**-**	**-**	**-**	**12,369.05**
Total OPWC Debt		**$ 12,369.05**	**$ -**	**$ -**	**$ -**	**$ 12,369.05**
2014 LTGO Bonds	Interest	$ 165,825.00	$ 36,225.00	$ 32,900.00	$ -	**$ 234,950.00**
	Principal	290,000.00	65,000.00	60,000.00	-	**415,000.00**
Total 2014 Bonds		$ 455,825.00	$ 101,225.00	$ 92,900.00	$ -	**$ 649,950.00**
2018 LTGO Bonds - Police Facility	Interest	$ 122,615.00	$ -	$ -	$ -	**$ 122,615.00**
	Principal	250,000.00	-	-	-	**250,000.00**
Total 2016 Bonds		$ 372,615.00	$ -	$ -	$ -	**$ 372,615.00**
2014 LGIF Loan - MARCS Tower	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	22,500.00	-	-	-	**22,500.00**
Total LGIF/MARCS Tower Loan		$ 22,500.00	$ -	$ -	$ -	**$ 22,500.00**
Main Street/SR-310 PNB Note	Interest	$ 11,883.20	$ 11,883.20	$ -	$ -	**$ 23,766.40**
	Principal	100,000.00	100,000.00	-	-	**200,000.00**
Total Main Street/SR-310 Note		$ 111,883.20	$ 111,883.20	$ -	$ -	**$ 223,766.40**
PNB Note - All Issues	**Interest**	**$ 11,883.20**	**$ 11,883.20**	**$ -**	**$ -**	**$ 23,766.40**
	Principal	**100,000.00**	**100,000.00**	**-**	**-**	**200,000.00**
Total PNB Note		**$ 111,883.20**	**$ 111,883.20**	**$ -**	**$ -**	**$ 223,766.40**
OWDA 5374 - SCADA	Interest	$ -	$ -	$ 1,008.16	$ -	**$ 1,008.16**
	Principal	-	-	2,434.22	-	**2,434.22**
Total OWDA 5374 - SCADA		$ -	$ -	$ 3,442.38	$ -	**$ 3,442.38**
OWDA 5735 - WWTP #2	Interest	$ -	$ -	$ 74,818.56	$ -	**$ 74,818.56**
	Principal	-	-	195,754.90	-	**195,754.90**
Total OWDA 5735 - WWTP #2		$ -	$ -	$ 270,573.46	$ -	**$ 270,573.46**
OWDA 5917 - The Oaks	Interest	$ -	$ -	$ -	$ 8,668.30	**$ 8,668.30**
	Principal	-	-	-	11,595.18	**11,595.18**
Total OWDA 5917 - The Oaks		$ -	$ -	$ -	$ 20,263.48	**$ 20,263.48**
OWDA Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ 75,826.72**	**$ 8,668.30**	**$ 84,495.02**
	Principal	**-**	**-**	**198,189.12**	**11,595.18**	**209,784.30**
Total OWDA Debt		**$ -**	**$ -**	**$ 274,015.84**	**$ 20,263.48**	**$ 294,279.32**
GRAND TOTAL DEBT		**$ 1,011,311.37**	**$ 593,358.20**	**$ 433,865.84**	**$ 20,263.48**	**$ 2,058,798.89**

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2019

	OUTSTANDING DEBT BALANCE			
	1/1/2019 Debt Outstanding	Debt Issuance/ Principal Adjustment	2019 Principal Payments	12/31/2019 Debt Outstanding
2015 Water Service Bonds (2007 refd)				
Total 2015 Water Service Bonds	$ 5,155,000.00	$ -	$ 210,000.00	$ 4,945,000.00
2011 Sanitary Sewer Impr Bonds				
Total 2011 Sanitary Sewer Impr Bonds	$ 65,000.00	$ -	$ 65,000.00	$ -
Summit Road South SIB				
Total SIB Debt	$ 102,888.72	$ -	$ 33,280.22	$ 69,608.50
OPWC CQ27K - Refugee Rd				
Total OPWC CQ27K	$ 30,747.70	$ -	$ 3,236.60	$ 27,511.10
OPWC CQ27R - Mink Street, Phase III				
Total OPWC CQ27R	$ 122,649.00	$ -	$ 6,132.45	$ 116,516.55
OPWC CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 60,000.00	$ -	$ 3,000.00	$ 57,000.00
OPWC Debt - All Issues				
Total OPWC Debt	**$ 213,396.70**	**$ -**	**$ 12,369.05**	**$ 201,027.65**
2014 LTGO Bonds				
Total 2014 Bonds	$ 7,855,000.00	$ -	$ 415,000.00	$ 7,440,000.00
2018 LTGO Bonds - Police Facility				
Total 2016 Bonds	$ 4,600,000.00	$ -	$ 250,000.00	$ 4,350,000.00
2014 LGIF Loan - MARCS Tower				
Total LGIF/MARCS Tower Loan	$ 106,784.67	$ -	$ 22,500.00	$ 84,284.67
Main Street/SR-310 PNB Note				
Total Main Street/SR-310 Note	$ 800,000.00	$ -	$ 200,000.00	$ 600,000.00
PNB Note - All Issues				
Total PNB Note	**$ 800,000.00**	**$ -**	**$ 200,000.00**	**$ 600,000.00**
OWDA 5374 - SCADA				
Total OWDA 5374 - SCADA	$ 31,623.80	$ -	$ 2,434.22	$ 29,189.58
OWDA 5735 - WWTP #2				
Total OWDA 5735 - WWTP #2	$ 2,861,343.50	$ -	$ 195,754.90	$ 2,665,588.60
OWDA 5917 - The Oaks				
Total OWDA 5917 - The Oaks	$ 276,324.06	$ -	$ 11,595.18	$ 264,728.88
OWDA Debt - All Issues				
	-	-	-	-
Total OWDA Debt	**$ 3,169,291.36**	**$ -**	**$ 209,784.30**	**$ 2,959,507.06**
GRAND TOTAL DEBT	**$ 22,067,361.45**	**$ -**	**$ 1,417,933.57**	**$ 20,649,427.88**

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2020

		SOURCE OF FUNDING FOR DEBT SERVICE				
		Debt Service 401	Water Debt Service 604	Sewer Debt Service 654	Oaks Special Assessment 655	Total
2015 Water Service Bonds (2007 refd)	Interest	$ -	$ 166,050.00	$ -	$ -	**$ 166,050.00**
	Principal	-	215,000.00	-	-	**215,000.00**
Total 2015 Water Service Bonds		$ -	$ 381,050.00	$ -	$ -	**$ 381,050.00**
Summit Road South SIB	Interest	$ 1,833.01	$ -	$ -	$ -	**$ 1,833.01**
	Principal	34,286.10	-	-	-	**34,286.10**
Total SIB Debt		$ 36,119.11	$ -	$ -	$ -	**$ 36,119.11**
OPWC CQ27K - Refugee Rd	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	3,236.60	-	-	-	**3,236.60**
Total OPWC CQ27K		$ 3,236.60	$ -	$ -	$ -	**$ 3,236.60**
OPWC CQ27R - Mink Street, Phase III	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	6,132.45	-	-	-	**6,132.45**
Total OPWC CQ27R		$ 6,132.45	$ -	$ -	$ -	**$ 6,132.45**
OPWC CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	3,000.00	-	-	-	**3,000.00**
Total OPWC CQ15U		$ 3,000.00	$ -	$ -	$ -	**$ 3,000.00**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**12,369.05**	**-**	**-**	**-**	**12,369.05**
Total OPWC Debt		**$ 12,369.05**	**$ -**	**$ -**	**$ -**	**$ 12,369.05**
2014 LTGO Bonds	Interest	$ 160,025.00	$ 34,925.00	$ 31,700.00	$ -	**$ 226,650.00**
	Principal	290,000.00	65,000.00	60,000.00	-	**415,000.00**
Total 2014 Bonds		$ 450,025.00	$ 99,925.00	$ 91,700.00	$ -	**$ 641,650.00**
2018 LTGO Bonds - Police Facility	Interest	$ 115,696.50	$ -	$ -	$ -	**$ 115,696.50**
	Principal	255,000.00	-	-	-	**255,000.00**
Total 2016 Bonds		$ 370,696.50	$ -	$ -	$ -	**$ 370,696.50**
2014 LGIF Loan - MARCS Tower	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	22,500.00	-	-	-	**22,500.00**
Total LGIF/MARCS Tower Loan		$ 22,500.00	$ -	$ -	$ -	**$ 22,500.00**
Main Street/SR-310 PNB Note	Interest	$ 8,514.59	$ 8,514.59	$ -	$ -	**$ 17,029.18**
	Principal	100,000.00	100,000.00	-	-	**200,000.00**
Total Main Street/SR-310 Note		$ 108,514.59	$ 108,514.59	$ -	$ -	**$ 217,029.18**
PNB Note - All Issues	**Interest**	**$ 8,514.59**	**$ 8,514.59**	**$ -**	**$ -**	**$ 17,029.18**
	Principal	**100,000.00**	**100,000.00**	**-**	**-**	**200,000.00**
Total PNB Note		**$ 108,514.59**	**$ 108,514.59**	**$ -**	**$ -**	**$ 217,029.18**
OWDA 5374 - SCADA	Interest	$ -	$ -	$ 928.39	$ -	**$ 928.39**
	Principal	-	-	2,513.99	-	**2,513.99**
Total OWDA 5374 - SCADA		$ -	$ -	$ 3,442.38	$ -	**$ 3,442.38**
OWDA 5735 - WWTP #2	Interest	$ -	$ -	$ 69,576.85	$ -	**$ 69,576.85**
	Principal	-	-	200,996.61	-	**200,996.61**
Total OWDA 5735 - WWTP #2		$ -	$ -	$ 270,573.46	$ -	**$ 270,573.46**
OWDA 5917 - The Oaks	Interest	$ -	$ -	$ -	$ 8,297.83	**$ 8,297.83**
	Principal	-	-	-	11,965.65	**11,965.65**
Total OWDA 5917 - The Oaks		$ -	$ -	$ -	$ 20,263.48	**$ 20,263.48**
OWDA Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ 70,505.24**	**$ 8,297.83**	**$ 78,803.07**
	Principal	**-**	**-**	**203,510.60**	**11,965.65**	**215,476.25**
Total OWDA Debt		**$ -**	**$ -**	**$ 274,015.84**	**$ 20,263.48**	**$ 294,279.32**
GRAND TOTAL DEBT		**$ 1,000,224.25**	**$ 589,489.59**	**$ 365,715.84**	**$ 20,263.48**	**$ 1,975,693.16**

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2020

	OUTSTANDING DEBT BALANCE			
	1/1/2020 Debt Outstanding	Debt Issuance/ Principal Adjustment	2020 Principal Payments	12/31/2020 Debt Outstanding
2015 Water Service Bonds (2007 refd)				
Total 2015 Water Service Bonds	$ 4,945,000.00	$ -	$ 215,000.00	$ 4,730,000.00
Summit Road South SIB				
Total SIB Debt	$ 69,608.50	$ -	$ 34,286.10	$ 35,322.40
OPWC CQ27K - Refugee Rd				
Total OPWC CQ27K	$ 27,511.10	$ -	$ 3,236.60	$ 24,274.50
OPWC CQ27R - Mink Street, Phase III				
Total OPWC CQ27R	$ 116,516.55	$ -	$ 6,132.45	$ 110,384.10
OPWC CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 57,000.00	$ -	$ 3,000.00	$ 54,000.00
OPWC Debt - All Issues				
Total OPWC Debt	**$ 201,027.65**	**$ -**	**$ 12,369.05**	**$ 188,658.60**
2014 LTGO Bonds				
Total 2014 Bonds	$ 7,440,000.00	$ -	$ 415,000.00	$ 7,025,000.00
2018 LTGO Bonds - Police Facility				
Total 2016 Bonds	$ 4,350,000.00	$ -	$ 255,000.00	$ 4,095,000.00
2014 LGIF Loan - MARCS Tower				
Total LGIF/MARCS Tower Loan	$ 84,284.67	$ -	$ 22,500.00	$ 61,784.67
Main Street/SR-310 PNB Note				
Total Main Street/SR-310 Note	$ 600,000.00	$ -	$ 200,000.00	$ 400,000.00
PNB Note - All Issues				
Total PNB Note	**$ 600,000.00**	**$ -**	**$ 200,000.00**	**$ 400,000.00**
OWDA 5374 - SCADA				
Total OWDA 5374 - SCADA	$ 29,189.58	$ -	$ 2,513.99	$ 26,675.59
OWDA 5735 - WWTP #2				
Total OWDA 5735 - WWTP #2	$ 2,665,588.60	$ -	$ 200,996.61	$ 2,464,591.99
OWDA 5917 - The Oaks				
Total OWDA 5917 - The Oaks	$ 264,728.88	$ -	$ 11,965.65	$ 252,763.23
OWDA Debt - All Issues				
	-	-	-	-
Total OWDA Debt	**$ 2,959,507.06**	**$ -**	**$ 215,476.25**	**$ 2,744,030.81**
GRAND TOTAL DEBT	**$ 20,649,427.88**	**$ -**	**$ 1,369,631.40**	**$ 19,279,796.48**

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2021

		SOURCE OF FUNDING FOR DEBT SERVICE				
		Debt Service 401	Water Debt Service 604	Sewer Debt Service 654	Oaks Special Assessment 655	Total
2015 Water Service Bonds (2007 refd)	Interest	$ -	$ 161,750.00	$ -	$ -	**$ 161,750.00**
	Principal	-	220,000.00	-	-	**220,000.00**
Total 2015 Water Service Bonds		$ -	$ 381,750.00	$ -	$ -	**$ 381,750.00**
Summit Road South SIB	Interest	$ 796.75	$ -	$ -	$ -	**$ 796.75**
	Principal	35,322.40	-	-	-	**35,322.40**
Total SIB Debt		$ 36,119.15	$ -	$ -	$ -	**$ 36,119.15**
OPWC CQ27K - Refugee Rd	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	3,236.60	-	-	-	**3,236.60**
Total OPWC CQ27K		$ 3,236.60	$ -	$ -	$ -	**$ 3,236.60**
OPWC CQ27R - Mink Street, Phase III	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	6,132.45	-	-	-	**6,132.45**
Total OPWC CQ27R		$ 6,132.45	$ -	$ -	$ -	**$ 6,132.45**
OPWC CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	3,000.00	-	-	-	**3,000.00**
Total OPWC CQ15U		$ 3,000.00	$ -	$ -	$ -	**$ 3,000.00**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**12,369.05**	**-**	**-**	**-**	**12,369.05**
Total OPWC Debt		**$ 12,369.05**	**$ -**	**$ -**	**$ -**	**$ 12,369.05**
2014 LTGO Bonds	Interest	$ 154,225.00	$ 33,625.00	$ 30,500.00	$ -	**$ 218,350.00**
	Principal	300,000.00	65,000.00	60,000.00	-	**425,000.00**
Total 2014 Bonds		$ 454,225.00	$ 98,625.00	$ 90,500.00	$ -	**$ 643,350.00**
2018 LTGO Bonds - Police Facility	Interest	$ 108,641.00	$ -	$ -	$ -	**$ 108,641.00**
	Principal	260,000.00	-	-	-	**260,000.00**
Total 2016 Bonds		$ 368,641.00	$ -	$ -	$ -	**$ 368,641.00**
2014 LGIF Loan - MARCS Tower	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	22,500.00	-	-	-	**22,500.00**
Total LGIF/MARCS Tower Loan		$ 22,500.00	$ -	$ -	$ -	**$ 22,500.00**
Main Street/SR-310 PNB Note	Interest	$ 5,090.14	$ 5,090.14	$ -	$ -	**$ 10,180.28**
	Principal	100,000.00	100,000.00	-	-	**200,000.00**
Total Main Street/SR-310 Note		$ 105,090.14	$ 105,090.14	$ -	$ -	**$ 210,180.28**
PNB Note - All Issues	**Interest**	**$ 5,090.14**	**$ 5,090.14**	**$ -**	**$ -**	**$ 10,180.28**
	Principal	**100,000.00**	**100,000.00**	**-**	**-**	**200,000.00**
Total PNB Note		**$ 105,090.14**	**$ 105,090.14**	**$ -**	**$ -**	**$ 210,180.28**
OWDA 5374 - SCADA	Interest	$ -	$ -	$ 728.89	$ -	**$ 728.89**
	Principal	-	-	2,596.35	-	**2,596.35**
Total OWDA 5374 - SCADA		$ -	$ -	$ 3,325.24	$ -	**$ 3,325.24**
OWDA 5735 - WWTP #2	Interest	$ -	$ -	$ 64,194.79	$ -	**$ 64,194.79**
	Principal	-	-	206,378.67	-	**206,378.67**
Total OWDA 5735 - WWTP #2		$ -	$ -	$ 270,573.46	$ -	**$ 270,573.46**
OWDA 5917 - The Oaks	Interest	$ -	$ -	$ -	$ 7,915.51	**$ 7,915.51**
	Principal	-	-	-	12,347.97	**12,347.97**
Total OWDA 5917 - The Oaks		$ -	$ -	$ -	$ 20,263.48	**$ 20,263.48**
OWDA Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ 64,923.68**	**$ 7,915.51**	**$ 72,839.19**
	Principal	**-**	**-**	**208,975.02**	**12,347.97**	**221,322.99**
Total OWDA Debt		**$ -**	**$ -**	**$ 273,898.70**	**$ 20,263.48**	**$ 294,162.18**
GRAND TOTAL DEBT		**$ 998,944.34**	**$ 585,465.14**	**$ 364,398.70**	**$ 20,263.48**	**$ 1,969,071.66**

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2021

	OUTSTANDING DEBT BALANCE			
	1/1/2021 Debt Outstanding	Debt Issuance/ Principal Adjustment	2021 Principal Payments	12/31/2021 Debt Outstanding
2015 Water Service Bonds (2007 refd)				
Total 2015 Water Service Bonds	$ 4,730,000.00	$ -	$ 220,000.00	$ 4,510,000.00
Summit Road South SIB				
Total SIB Debt	$ 35,322.40	$ -	$ 35,322.40	$ 0.00
OPWC CQ27K - Refugee Rd				
Total OPWC CQ27K	$ 24,274.50	$ -	$ 3,236.60	$ 21,037.90
OPWC CQ27R - Mink Street, Phase III				
Total OPWC CQ27R	$ 110,384.10	$ -	$ 6,132.45	$ 104,251.65
OPWC CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 54,000.00	$ -	$ 3,000.00	$ 51,000.00
OPWC Debt - All Issues				
Total OPWC Debt	**$ 188,658.60**	**$ -**	**$ 12,369.05**	**$ 176,289.55**
2014 LTGO Bonds				
Total 2014 Bonds	$ 7,025,000.00	$ -	$ 425,000.00	$ 6,600,000.00
2018 LTGO Bonds - Police Facility				
Total 2016 Bonds	$ 4,095,000.00	$ -	$ 260,000.00	$ 3,835,000.00
2014 LGIF Loan - MARCS Tower				
Total LGIF/MARCS Tower Loan	$ 61,784.67	$ -	$ 22,500.00	$ 39,284.67
Main Street/SR-310 PNB Note				
Total Main Street/SR-310 Note	$ 400,000.00	$ -	$ 200,000.00	$ 200,000.00
PNB Note - All Issues				
Total PNB Note	**$ 400,000.00**	**$ -**	**$ 200,000.00**	**$ 200,000.00**
OWDA 5374 - SCADA				
Total OWDA 5374 - SCADA	$ 26,675.59	$ -	$ 2,596.35	$ 24,079.24
OWDA 5735 - WWTP #2				
Total OWDA 5735 - WWTP #2	$ 2,464,591.99	$ -	$ 206,378.67	$ 2,258,213.32
OWDA 5917 - The Oaks				
Total OWDA 5917 - The Oaks	$ 252,763.23	$ -	$ 12,347.97	$ 240,415.26
OWDA Debt - All Issues				
	-	-	-	-
Total OWDA Debt	**$ 2,744,030.81**	**$ -**	**$ 221,322.99**	**$ 2,522,707.82**
GRAND TOTAL DEBT	**$ 19,279,796.48**	**$ -**	**$ 1,396,514.44**	**$ 17,883,282.04**

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2022

		SOURCE OF FUNDING FOR DEBT SERVICE				
		Debt Service	Water Debt Service	Sewer Debt Service	Oaks Special Assessment	Total
		401	604	654	655	
2015 Water Service Bonds (2007 refd)	Interest	$ -	$ 157,350.00	$ -	$ -	**$ 157,350.00**
	Principal	-	220,000.00	-	-	**220,000.00**
Total 2015 Water Service Bonds		$ -	$ 377,350.00	$ -	$ -	**$ 377,350.00**
OPWC CQ27K - Refugee Rd	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	3,236.60	-	-	-	**3,236.60**
Total OPWC CQ27K		$ 3,236.60	$ -	$ -	$ -	**$ 3,236.60**
OPWC CQ27R - Mink Street, Phase III	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	6,132.45	-	-	-	**6,132.45**
Total OPWC CQ27R		$ 6,132.45	$ -	$ -	$ -	**$ 6,132.45**
OPWC CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	3,000.00	-	-	-	**3,000.00**
Total OPWC CQ15U		$ 3,000.00	$ -	$ -	$ -	**$ 3,000.00**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**12,369.05**	**-**	**-**	**-**	**12,369.05**
Total OPWC Debt		**$ 12,369.05**	**$ -**	**$ -**	**$ -**	**$ 12,369.05**
2014 LTGO Bonds	Interest	$ 148,225.00	$ 32,325.00	$ 29,300.00	$ -	**$ 209,850.00**
	Principal	305,000.00	65,000.00	60,000.00	-	**430,000.00**
Total 2014 Bonds		$ 453,225.00	$ 97,325.00	$ 89,300.00	$ -	**$ 639,850.00**
2018 LTGO Bonds - Police Facility	Interest	$ 101,380.00	$ -	$ -	$ -	**$ 101,380.00**
	Principal	270,000.00	-	-	-	**270,000.00**
Total 2016 Bonds		$ 371,380.00	$ -	$ -	$ -	**$ 371,380.00**
2014 LGIF Loan - MARCS Tower	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	22,500.00	-	-	-	**22,500.00**
Total LGIF/MARCS Tower Loan		$ 22,500.00	$ -	$ -	$ -	**$ 22,500.00**
Main Street/SR-310 PNB Note	Interest	$ 1,693.61	$ 1,693.61	$ -	$ -	**$ 3,387.22**
	Principal	100,000.00	100,000.00	-	-	**200,000.00**
Total Main Street/SR-310 Note		$ 101,693.61	$ 101,693.61	$ -	$ -	**$ 203,387.22**
PNB Note - All Issues	**Interest**	**$ 1,693.61**	**$ 1,693.61**	**$ -**	**$ -**	**$ 3,387.22**
	Principal	**100,000.00**	**100,000.00**	**-**	**-**	**200,000.00**
Total PNB Note		**$ 101,693.61**	**$ 101,693.61**	**$ -**	**$ -**	**$ 203,387.22**
OWDA 5374 - SCADA	Interest	$ -	$ -	$ 702.42	$ -	**$ 702.42**
	Principal	-	-	2,681.42	-	**2,681.42**
Total OWDA 5374 - SCADA		$ -	$ -	$ 3,383.84	$ -	**$ 3,383.84**
OWDA 5735 - WWTP #2	Interest	$ -	$ -	$ 58,668.61	$ -	**$ 58,668.61**
	Principal	-	-	211,904.85	-	**211,904.85**
Total OWDA 5735 - WWTP #2		$ -	$ -	$ 270,573.46	$ -	**$ 270,573.46**
OWDA 5917 - The Oaks	Interest	$ -	$ -	$ -	$ 7,520.97	**$ 7,520.97**
	Principal	-	-	-	12,742.51	**12,742.51**
Total OWDA 5917 - The Oaks		$ -	$ -	$ -	$ 20,263.48	**$ 20,263.48**
OWDA Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ 59,371.03**	**$ 7,520.97**	**$ 66,892.00**
	Principal	**-**	**-**	**214,586.27**	**12,742.51**	**227,328.78**
Total OWDA Debt		**$ -**	**$ -**	**$ 273,957.30**	**$ 20,263.48**	**$ 294,220.78**
GRAND TOTAL DEBT		**$ 961,167.66**	**$ 576,368.61**	**$ 363,257.30**	**$ 20,263.48**	**$ 1,921,057.05**

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2022

	OUTSTANDING DEBT BALANCE			
	1/1/2022 Debt Outstanding	Debt Issuance/ Principal Adjustment	2022 Principal Payments	12/31/2022 Debt Outstanding
2015 Water Service Bonds (2007 refd)				
Total 2015 Water Service Bonds	$ 4,510,000.00	$ -	$ 220,000.00	$ 4,290,000.00
OPWC CQ27K - Refugee Rd				
Total OPWC CQ27K	$ 21,037.90	$ -	$ 3,236.60	$ 17,801.30
OPWC CQ27R - Mink Street, Phase III				
Total OPWC CQ27R	$ 110,384.10	$ -	$ 6,132.45	$ 104,251.65
OPWC CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 51,000.00	$ -	$ 3,000.00	$ 48,000.00
OPWC Debt - All Issues				
Total OPWC Debt	**$ 182,422.00**	**$ -**	**$ 12,369.05**	**$ 170,052.95**
2014 LTGO Bonds				
Total 2014 Bonds	$ 6,600,000.00	$ -	$ 430,000.00	$ 6,170,000.00
2018 LTGO Bonds - Police Facility				
Total 2016 Bonds	$ 3,835,000.00	$ -	$ 270,000.00	$ 3,565,000.00
2014 LGIF Loan - MARCS Tower				
Total LGIF/MARCS Tower Loan	$ 39,284.67	$ -	$ 22,500.00	$ 16,784.67
Main Street/SR-310 PNB Note				
Total Main Street/SR-310 Note	$ 200,000.00	$ -	$ 200,000.00	$ -
PNB Note - All Issues				
Total PNB Note	**$ 200,000.00**	**$ -**	**$ 200,000.00**	**$ -**
OWDA 5374 - SCADA				
Total OWDA 5374 - SCADA	$ 24,079.24	$ -	$ 2,681.42	$ 21,397.82
OWDA 5735 - WWTP #2				
Total OWDA 5735 - WWTP #2	$ 2,258,213.32	$ -	$ 211,904.85	$ 2,046,308.47
OWDA 5917 - The Oaks				
Total OWDA 5917 - The Oaks	$ 240,415.26	$ -	$ 12,742.51	$ 227,672.75
OWDA Debt - All Issues				
	-	-	-	-
Total OWDA Debt	**$ 2,522,707.82**	**$ -**	**$ 227,328.78**	**$ 2,295,379.04**
GRAND TOTAL DEBT	**$ 17,889,414.49**	**$ -**	**$ 1,382,197.83**	**$ 16,507,216.66**

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2023

		SOURCE OF FUNDING FOR DEBT SERVICE				
		Debt Service	Water Debt Service	Sewer Debt Service	Oaks Special Assessment	Total
		401	604	654	655	
2015 Water Service Bonds (2007 refd)	Interest	$ -	$ 152,950.00	$ -	$ -	**$ 152,950.00**
	Principal	-	225,000.00	-	-	**225,000.00**
Total 2015 Water Service Bonds		$ -	$ 377,950.00	$ -	$ -	**$ 377,950.00**
OPWC CQ27K - Refugee Rd	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	3,236.60	-	-	-	**3,236.60**
Total OPWC CQ27K		$ 3,236.60	$ -	$ -	$ -	**$ 3,236.60**
OPWC CQ27R - Mink Street, Phase III	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	6,132.45	-	-	-	**6,132.45**
Total OPWC CQ27R		$ 6,132.45	$ -	$ -	$ -	**$ 6,132.45**
OPWC CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	3,000.00	-	-	-	**3,000.00**
Total OPWC CQ15U		$ 3,000.00	$ -	$ -	$ -	**$ 3,000.00**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**12,369.05**	**-**	**-**	**-**	**12,369.05**
Total OPWC Debt		**$ 12,369.05**	**$ -**	**$ -**	**$ -**	**$ 12,369.05**
2014 LTGO Bonds	Interest	$ 142,125.00	$ 31,025.00	$ 28,100.00	$ -	**$ 201,250.00**
	Principal	310,000.00	65,000.00	60,000.00	-	**435,000.00**
Total 2014 Bonds		$ 452,125.00	$ 96,025.00	$ 88,100.00	$ -	**$ 636,250.00**
2018 LTGO Bonds - Police Facility	Interest	$ 93,845.00	$ -	$ -	$ -	**$ 93,845.00**
	Principal	280,000.00	-	-	-	**280,000.00**
Total 2016 Bonds		$ 373,845.00	$ -	$ -	$ -	**$ 373,845.00**
2014 LGIF Loan - MARCS Tower	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	16,784.67	-	-	-	**16,784.67**
Total LGIF/MARCS Tower Loan		$ 16,784.67	$ -	$ -	$ -	**$ 16,784.67**
OWDA 5374 - SCADA	Interest	$ -	$ -	$ 621.34	$ -	**$ 621.34**
	Principal	-	-	2,769.27	-	**2,769.27**
Total OWDA 5374 - SCADA		$ -	$ -	$ 3,390.61	$ -	**$ 3,390.61**
OWDA 5735 - WWTP #2	Interest	$ -	$ -	$ 52,994.47	$ -	**$ 52,994.47**
	Principal	-	-	217,579.00	-	**217,579.00**
Total OWDA 5735 - WWTP #2		$ -	$ -	$ 270,573.47	$ -	**$ 270,573.47**
OWDA 5917 - The Oaks	Interest	$ -	$ -	$ -	$ 7,113.84	**$ 7,113.84**
	Principal	-	-	-	13,149.64	**13,149.64**
Total OWDA 5917 - The Oaks		$ -	$ -	$ -	$ 20,263.48	**$ 20,263.48**
OWDA Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ 53,615.81**	**$ 7,113.84**	**$ 60,729.65**
	Principal	**-**	**-**	**220,348.27**	**13,149.64**	**233,497.91**
Total OWDA Debt		**$ -**	**$ -**	**$ 273,964.08**	**$ 20,263.48**	**$ 294,227.56**
GRAND TOTAL DEBT		**$ 855,123.72**	**$ 473,975.00**	**$ 362,064.08**	**$ 20,263.48**	**$ 1,711,426.28**

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2023

	OUTSTANDING DEBT BALANCE			
	1/1/2023 Debt Outstanding	Debt Issuance/ Principal Adjustment	2023 Principal Payments	12/31/2023 Debt Outstanding
2015 Water Service Bonds (2007 refd)				
Total 2015 Water Service Bonds	$ 4,290,000.00	$ -	$ 225,000.00	$ 4,065,000.00
OPWC CQ27K - Refugee Rd				
Total OPWC CQ27K	$ 17,801.30	$ -	$ 3,236.60	$ 14,564.70
OPWC CQ27R - Mink Street, Phase III				
Total OPWC CQ27R	$ 110,384.10	$ -	$ 6,132.45	$ 104,251.65
OPWC CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 48,000.00	$ -	$ 3,000.00	$ 45,000.00
OPWC Debt - All Issues				
Total OPWC Debt	**$ 176,185.40**	**$ -**	**$ 12,369.05**	**$ 163,816.35**
2014 LTGO Bonds				
Total 2014 Bonds	$ 6,170,000.00	$ -	$ 435,000.00	$ 5,735,000.00
2018 LTGO Bonds - Police Facility				
Total 2016 Bonds	$ 3,565,000.00	$ -	$ 280,000.00	$ 3,285,000.00
2014 LGIF Loan - MARCS Tower				
Total LGIF/MARCS Tower Loan	$ 16,784.67	$ -	$ 16,784.67	$ 0.00
OWDA 5374 - SCADA				
Total OWDA 5374 - SCADA	$ 21,397.82	$ -	$ 2,769.27	$ 18,628.55
OWDA 5735 - WWTP #2				
Total OWDA 5735 - WWTP #2	$ 2,046,308.47	$ -	$ 217,579.00	$ 1,828,729.47
OWDA 5917 - The Oaks				
Total OWDA 5917 - The Oaks	$ 227,672.75	$ -	$ 13,149.64	$ 214,523.11
OWDA Debt - All Issues				
	-	-	-	-
Total OWDA Debt	**$ 2,295,379.04**	**$ -**	**$ 233,497.91**	**$ 2,061,881.13**
GRAND TOTAL DEBT	**$ 16,513,349.11**	**$ -**	**$ 1,202,651.63**	**$ 15,310,697.48**

City of Pataskala, Ohio

Capital Improvements and Major Initiatives - Funded in Proposed Budget

2019 thru 2023

FUNDING SOURCE SUMMARY

Source	2019	2020	2021	2022	2023	Total
101 - General Fund	122,320	82,450	54,100	55,300	55,500	*369,670*
201 - Street Fund	1,816,420	1,256,850	938,500	884,700	1,213,400	*6,109,870*
202 - State Highway	15,000	30,000	205,000	5,000	5,000	*260,000*
205 - Permissive License Tax	293,476	163,297	308,500	288,500	55,000	*1,108,773*
206 - Recreation Fund	6,000	5,000				*11,000*
207 - Park Use	56,500	30,000	17,500	20,000	11,500	*135,500*
208 - Police Fund	146,663	122,920	118,700	118,900	119,100	*626,283*
223 - Payment In Lieu	65,000					*65,000*
301 - Capital Improvements	303,700	60,000	145,000	510,000	60,000	*1,078,700*
303 - State Issue II Improvements (OPWC)			300,000			*300,000*
306 - SR 310 TIF Fund	52,000					*52,000*
601 - Water Utilitiy Fund	31,920	49,550	82,200	32,400	32,600	*228,670*
602 - Water Capital Improvements	130,000	30,000	40,000	30,000	40,000	*270,000*
651 - Sewer Utility Fund	31,920	49,550	32,200	32,400	32,600	*178,670*
652 - Sewer Capital Improvements	630,000	530,000	140,000	280,000	110,000	*1,690,000*
ODNR Grant		150,000	10,000			*160,000*
Other Miscellaneous Grants			15,000			*15,000*
GRAND TOTAL	**3,700,919**	**2,559,617**	**2,406,700**	**2,257,200**	**1,734,700**	***12,659,136***

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	2019	2020	2021	2022	2023	Total
101 - General Fund								
Safe Routes to School Travel Plans Update	*ADM-19-001*	2	20,000					*20,000*
Computer Replacement Program	*FIN-19-002*	3	2,500	2,500	1,500	2,500	2,500	*11,500*
Annual I/T Maintenance Contract	*INF-14-001*	1	10,000	10,000	10,000	10,000	10,000	*50,000*
Network/Server Components	*INF-14-004*	2	15,000	15,000	15,000	15,000	15,000	*75,000*
Website Hosting	*INF-14-005*	1	3,000	3,000	3,000	3,000	3,000	*15,000*
Microsoft Email System Hosting	*INF-15-001*	1	3,000	3,000	3,000	3,000	3,000	*15,000*
City GIS Program	*INF-17-001*	2	10,000	10,000	10,000	10,000	10,000	*50,000*
IP Telephone System Support	*INF-19-001*	1	1,600	1,600	1,600	1,600	1,600	*8,000*
Broadband Services	*INF-19-002*	1	4,320	4,450	4,600	4,800	5,000	*23,170*
Master Planning - Multiple Parks	*PRK-15-003*	3	7,500	7,500				*15,000*
Dead Tree/Underbrush Removal in Parks	*PRK-16-006*	2	5,000	5,000	5,000	5,000	5,000	*25,000*
Municipal Park Security Lighting	*PRK-18-002*	3	400	400	400	400	400	*2,000*
Foundation Park Ball Diamonds Fence Repair	*PRK-19-001*	2	3,000	5,000				*8,000*
Dugout Benches for Foundation Park Ball Diamonds	*PRK-19-002*	2	5,000					*5,000*
Foundation Park Signage	*PRK-19-006*	3	7,000					*7,000*
Karr Park Public Garden Improvements	*PRK-19-009*	3	5,000					*5,000*
Citizens Park Parking Lot Expansion	*PRK-19-015*	1	10,000					*10,000*
Dog Park	*PRK-19-016*	5		5,000				*5,000*
Parks Riding Mower Purchase	*PRK-19-018*	1	10,000	10,000				*20,000*
101 - General Fund Total			122,320	82,450	54,100	55,300	55,500	*369,670*
201 - Street Fund								
Annual I/T Maintenance Contract	*INF-14-001*	1	10,000	10,000	10,000	10,000	10,000	*50,000*
Website Hosting	*INF-14-005*	1	3,000	3,000	3,000	3,000	3,000	*15,000*
Microsoft Email System Hosting	*INF-15-001*	1	3,000	3,000	3,000	3,000	3,000	*15,000*
City GIS Program	*INF-17-001*	2	10,000	10,000	10,000	10,000	10,000	*50,000*
IP Telephone System Support	*INF-19-001*	1	1,600	1,600	1,600	1,600	1,600	*8,000*
Broadband Services	*INF-19-002*	1	4,320	4,450	4,600	4,800	5,000	*23,170*
Asphalt Chips/Gravel for Park Parking Areas	*PRK-16-010*	3					6,000	*6,000*
Broad Street Intersection Pedestrian Improvements	*SVC-14-064*	1	85,500	110,000	105,000	101,000	83,500	*485,000*
Mink Street Improvements - Phase II	*SVC-14-070*	2	50,000					*50,000*
Taylor Road Drainage Improvements	*SVC-16-013*	3	15,000	175,000				*190,000*
Annual Street Program Design Engineering Services	*SVC-16-022*	1	50,000	50,000	50,000	50,000	50,000	*250,000*
Halloon Lane Drainage Improvements	*SVC-17-003*	3					75,000	*75,000*
Retention/Detention Pond Maintenance	*SVC-17-004*	3	10,000	10,000	10,000	10,000	10,000	*50,000*
Oak Meadow Drive Reconstruction	*SVC-17-006*	3	700,000					*700,000*
Headley's Mill Bridge Replacement (LIM-C0028-0175)	*SVC-17-007*	4					75,000	*75,000*
Dixon/Havens Corners Intersection Drainage Impr	*SVC-17-008*	3	50,000					*50,000*
Single Axle Dump Truck with Plowing Accessories	*SVC-17-012*	1		38,000	38,000	38,000	38,000	*152,000*
2019 Street Improvement Program	*SVC-17-020*	1	675,000					*675,000*
2020 Street Improvement Program	*SVC-17-021*	1		675,000				*675,000*
2021 Street Improvement Program	*SVC-17-022*	1			500,000			*500,000*
Utility Vehicle	*SVC-17-024*	5		20,000				*20,000*

Source	Project #	Priority	2019	2020	2021	2022	2023	Total
Mini Trackhoe Excavator	*SVC-17-030*	3	24,000	24,000	24,000	24,000	24,000	*120,000*
New Backhoe	*SVC-17-033*	4			21,500	21,500	21,500	*64,500*
Purchase of 2-ton Asphalt Rolller	*SVC-17-034*	4		7,500	7,500	7,500	7,500	*30,000*
Purchase Skid Steer	*SVC-17-036*	3		12,800	12,800	12,800	12,800	*51,200*
Purchase of Replacement Mower Deck	*SVC-17-037*	3	15,000					*15,000*
Asset Management Software	*SVC-17-041*	3	5,000	2,500	2,500	2,500	2,500	*15,000*
2022 Street Improvement Program	*SVC-18-001*	1				475,000		*475,000*
Intersection Improvements	*SVC-19-001*	1	50,000	75,000	50,000	50,000	75,000	*300,000*
2023 Street Improvement Program	*SVC-19-003*	n/a					675,000	*675,000*
Signalized Intersection Equip Replacement & Timing	*SVC-19-005*	2	15,000	15,000			15,000	*45,000*
Headley's Mill Culvert Replacment	*SVC-19-006*	1	30,000					*30,000*
Blanche Addition Stormwater Mgmt Improvements	*SVC-19-007*	3			75,000	50,000		*125,000*
Bridge Inspections and Maintenance	*SVC-19-009*	2	10,000	10,000	10,000	10,000	10,000	*50,000*
201 - Street Fund Total			1,816,420	1,256,850	938,500	884,700	1,213,400	*6,109,870*
202 - State Highway								
Intersection Improvements	*SVC-19-001*	1			200,000			*200,000*
Main Street Striping	*SVC-19-004*	2		20,000				*20,000*
Signalized Intersection Equip Replacement & Timing	*SVC-19-005*	2	15,000	10,000	5,000	5,000	5,000	*40,000*
202 - State Highway Total			15,000	30,000	205,000	5,000	5,000	*260,000*
205 - Permissive License Tax								
2015 Capital Equipment Lease	*SVC-16-014*	1	105,179					*105,179*
2016 Capital Equipment Lease	*SVC-17-001*	1	54,797	54,797				*109,594*
Mill St Culvert Replacement	*SVC-17-005*	1	50,000					*50,000*
Columbia Rd Culvert Replacement	*SVC-17-009*	3	50,000					*50,000*
2021 Street Improvement Program	*SVC-17-022*	1			175,000			*175,000*
Brine Equipment for In-Truck Salt Pre-Wetting	*SVC-17-028*	3			35,000			*35,000*
2022 Street Improvement Program	*SVC-18-001*	1				200,000		*200,000*
48/60" Culvert Lining on Headley's Mill Road	*SVC-18-002*	3		65,000				*65,000*
2021 Storm System Maintenance Project	*SVC-18-003*	3		10,000	55,000			*65,000*
2022 Storm System Maintenance Project	*SVC-18-004*	3			10,000	55,000		*65,000*
2023 Storm System Maintenance Project	*SVC-19-002*	3					55,000	*55,000*
2018 Capital Equipment Lease	*SVC-19-008*	1	33,500	33,500	33,500	33,500		*134,000*
205 - Permissive License Tax Total			293,476	163,297	308,500	288,500	55,000	*1,108,773*
206 - Recreation Fund								
Self-Propelled Airless Paint Sprayer	*PRK-19-010*	1	6,000					*6,000*
Frisbee Golf Course	*PRK-19-017*	5		5,000				*5,000*
206 - Recreation Fund Total			6,000	5,000				*11,000*
207 - Park Use								
Dead Tree/Underbrush Removal in Parks	*PRK-16-006*	2	5,000	5,000	5,000	5,000	5,000	*25,000*
Liberty Park Parking Lot Expansion & Improvement	*PRK-16-008*	4	5,000					*5,000*
Asphalt Chips/Gravel for Park Parking Areas	*PRK-16-010*	3	6,000	6,000	6,000	6,000		*24,000*
Karr Park Path Repaving	*PRK-17-001*	3	6,000					*6,000*
Park Shelter House Roof Replacement Program	*PRK-17-002*	3	7,500	5,000	2,500	5,000	2,500	*22,500*
Park Pond Management	*PRK-17-003*	3	4,000	4,000	4,000	4,000	4,000	*20,000*
Foundation Park Restroom Improvements	*PRK-19-005*	3	4,000					*4,000*

Source	Project #	Priority	2019	2020	2021	2022	2023	Total
Karr Park Restroom Updates	*PRK-19-008*	2	3,000					*3,000*
Foundation Park Fitness Trail	*PRK-19-011*	5		10,000				*10,000*
Municipal Park Baseball Diamond Improvements	*PRK-19-020*	3	6,000					*6,000*
Foundation Park Trail Improvements	*PRK-19-022*	2	10,000					*10,000*
207 - Park Use Total			56,500	30,000	17,500	20,000	11,500	*135,500*
208 - Police Fund								
Annual I/T Maintenance Contract	*INF-14-001*	1	10,000	10,000	10,000	10,000	10,000	*50,000*
Website Hosting	*INF-14-005*	1	3,000	3,000	3,000	3,000	3,000	*15,000*
Microsoft Email System Hosting	*INF-15-001*	1	3,000	3,000	3,000	3,000	3,000	*15,000*
IP Telephone System Support	*INF-19-001*	1	3,600	1,600	1,600	1,600	1,600	*10,000*
Broadband Services	*INF-19-002*	1	4,320	4,450	4,600	4,800	5,000	*23,170*
Cruiser Replacements	*POL-14-001*	1	94,000	94,000	94,000	94,000	94,000	*470,000*
Computer Replacement Program	*POL-16-002*	1	2,500	2,500	2,500	2,500	2,500	*12,500*
Police Body Cameras	*POL-19-001*	2	19,285					*19,285*
Replacement Tasers	*POL-19-002*	3	5,463	4,370				*9,833*
Handheld Radar Unit	*POL-19-003*	4	1,495					*1,495*
208 - Police Fund Total			146,663	122,920	118,700	118,900	119,100	*626,283*
223 - Payment In Lieu								
Oak Meadow Drive Reconstruction	*SVC-17-006*	3	65,000					*65,000*
223 - Payment In Lieu Total			65,000					*65,000*
301 - Capital Improvements								
Town Hall Improvements & Repairs	*LNB-19-001*	1	200,000	60,000	60,000	60,000	60,000	*440,000*
City Hall Parking Lot Repairs	*LNB-19-002*	2	20,000					*20,000*
Liberty Park Improvements	*PRK-17-006*	3	35,000					*35,000*
Liberty Park Trail and Bridge Improvements	*PRK-18-001*	3	10,000					*10,000*
Municipal Park Security Lighting	*PRK-18-002*	3	8,700					*8,700*
Foundation Park Parking Lot Expansion	*PRK-19-003*	2			20,000			*20,000*
Add Additional Athletic Fields	*PRK-19-007*	5			25,000			*25,000*
LEADS Park Athletic Improvements	*PRK-19-012*	3	4,000					*4,000*
Foundation Park Holding Tank	*PRK-19-013*	1	11,000					*11,000*
Upgrade Foundation Park Playground Structures	*PRK-19-019*	5			30,000			*30,000*
Foundation Park Basketball Courts	*PRK-19-023*	3			10,000			*10,000*
Broad Street Intersection Pedestrian Improvements	*SVC-14-064*	1	15,000					*15,000*
Blanche Addition Stormwater Mgmt Improvements	*SVC-19-007*	3				450,000		*450,000*
301 - Capital Improvements Total			303,700	60,000	145,000	510,000	60,000	*1,078,700*
303 - State Issue II Improvements (OP								
Intersection Improvements	*SVC-19-001*	1			300,000			*300,000*
303 - State Issue II Improvements (OPWC) Total					300,000			*300,000*
306 - SR 310 TIF Fund								
SR-310 Trail Construction	*SVC-19-010*	3	52,000					*52,000*

Source	Project #	Priority	2019	2020	2021	2022	2023	Total
306 - SR 310 TIF Fund Total			52,000					*52,000*
601 - Water Utilitiy Fund								
SSI VIP Utility Billing Software Upgrade	*FIN-19-001*	2		17,500				*17,500*
Annual I/T Maintenance Contract	*INF-14-001*	1	10,000	10,000	10,000	10,000	10,000	*50,000*
Website Hosting	*INF-14-005*	1	3,000	3,000	3,000	3,000	3,000	*15,000*
Microsoft Email System Hosting	*INF-15-001*	1	3,000	3,000	3,000	3,000	3,000	*15,000*
City GIS Program	*INF-17-001*	2	10,000	10,000	10,000	10,000	10,000	*50,000*
IP Telephone System Support	*INF-19-001*	1	1,600	1,600	1,600	1,600	1,600	*8,000*
Broadband Services	*INF-19-002*	1	4,320	4,450	4,600	4,800	5,000	*23,170*
WTP Well Testing and Cleaning	*WTR-14-003*	2			50,000			*50,000*
601 - Water Utilitiy Fund Total			31,920	49,550	82,200	32,400	32,600	*228,670*
602 - Water Capital Improvements								
Meter Replacement Program	*WTR-14-004*	2	10,000	10,000	10,000	10,000	10,000	*50,000*
Water Pump Replacement Project	*WTR-19-001*	3	30,000	20,000	30,000	20,000	30,000	*130,000*
Beechwood 2 and SE Tower Power Washing Project	*WTR-19-002*	2	60,000					*60,000*
Mill Street Water Project (Jefferson to Main)	*WTR-19-003*	2	30,000					*30,000*
602 - Water Capital Improvements Total			130,000	30,000	40,000	30,000	40,000	*270,000*
651 - Sewer Utility Fund								
SSI VIP Utility Billing Software Upgrade	*FIN-19-001*	2		17,500				*17,500*
Annual I/T Maintenance Contract	*INF-14-001*	1	10,000	10,000	10,000	10,000	10,000	*50,000*
Website Hosting	*INF-14-005*	1	3,000	3,000	3,000	3,000	3,000	*15,000*
Microsoft Email System Hosting	*INF-15-001*	1	3,000	3,000	3,000	3,000	3,000	*15,000*
City GIS Program	*INF-17-001*	2	10,000	10,000	10,000	10,000	10,000	*50,000*
IP Telephone System Support	*INF-19-001*	1	1,600	1,600	1,600	1,600	1,600	*8,000*
Broadband Services	*INF-19-002*	1	4,320	4,450	4,600	4,800	5,000	*23,170*
651 - Sewer Utility Fund Total			31,920	49,550	32,200	32,400	32,600	*178,670*
652 - Sewer Capital Improvements								
Water Reclamation Facility Paving Project	*SWR-14-001*	4			50,000			*50,000*
Annual Meter Replacement Program	*SWR-14-004*	2	10,000	10,000	10,000	10,000	10,000	*50,000*
Creek Rd Sewer Repl/Muddy Fork Crossing Proj	*SWR-14-011*	5					70,000	*70,000*
Linda/Third Street Sewer Replacement Project	*SWR-14-015*	3			50,000	250,000		*300,000*
WRF Upgrade Project	*SWR-14-019*	5	500,000	500,000	0			*1,000,000*
Settlement Standby Lift Station Pump	*SWR-19-001*	2	60,000					*60,000*
Sewer Pump Replacement Program	*SWR-19-002*	3	30,000	20,000	30,000	20,000	30,000	*130,000*
River Forest, Creek & Settlement Lift Stn Fencing	*SWR-19-003*	2	30,000					*30,000*
652 - Sewer Capital Improvements Total			630,000	530,000	140,000	280,000	110,000	*1,690,000*
ODNR Grant								
Liberty Park Fishing Dock	*PRK-19-014*	4			10,000			*10,000*
Municipal Park Trail Relocation/Expansion	*PRK-19-021*	1		150,000				*150,000*
ODNR Grant Total				150,000	10,000			*160,000*

Source	Project #	Priority	2019	2020	2021	2022	2023	Total
Other Miscellaneous Grants								
Foundation Park Shelter/Shade	*PRK-19-004*	3			15,000			*15,000*
Other Miscellaneous Grants Total					15,000			*15,000*
GRAND TOTAL			3,700,919	2,559,617	2,406,700	2,257,200	1,734,700	*12,659,136*

PROJECTS BY DEPARTMENT

Department	Project #	Priority	2019	2020	2021	2022	2023	Total
Administration								
Safe Routes to School Travel Plans Update	*ADM-19-001*	2	20,000					*20,000*
Administration Total			20,000					*20,000*
Finance								
SSI VIP Utility Billing Software Upgrade	*FIN-19-001*	2		35,000				*35,000*
Computer Replacement Program	*FIN-19-002*	3	2,500	2,500	1,500	2,500	2,500	*11,500*
Finance Total			2,500	37,500	1,500	2,500	2,500	*46,500*
Information Technology								
Annual I/T Maintenance Contract	*INF-14-001*	1	50,000	50,000	50,000	50,000	50,000	*250,000*
Network/Server Components	*INF-14-004*	2	15,000	15,000	15,000	15,000	15,000	*75,000*
Website Hosting	*INF-14-005*	1	15,000	15,000	15,000	15,000	15,000	*75,000*
Microsoft Email System Hosting	*INF-15-001*	1	15,000	15,000	15,000	15,000	15,000	*75,000*
City GIS Program	*INF-17-001*	2	40,000	40,000	40,000	40,000	40,000	*200,000*
IP Telephone System Support	*INF-19-001*	1	10,000	8,000	8,000	8,000	8,000	*42,000*
Broadband Services	*INF-19-002*	1	21,600	22,250	23,000	24,000	25,000	*115,850*
Information Technology Total			166,600	165,250	166,000	167,000	168,000	*832,850*
Lands & Buildings								
Town Hall Improvements & Repairs	*LNB-19-001*	1	200,000	60,000	60,000	60,000	60,000	*440,000*
City Hall Parking Lot Repairs	*LNB-19-002*	2	20,000					*20,000*
Lands & Buildings Total			220,000	60,000	60,000	60,000	60,000	*460,000*
Parks Department								
Master Planning - Multiple Parks	*PRK-15-003*	3	7,500	7,500				*15,000*
Dead Tree/Underbrush Removal in Parks	*PRK-16-006*	2	10,000	10,000	10,000	10,000	10,000	*50,000*
Liberty Park Parking Lot Expansion & Improvement	*PRK-16-008*	4	5,000					*5,000*
Asphalt Chips/Gravel for Park Parking Areas	*PRK-16-010*	3	6,000	6,000	6,000	6,000	6,000	*30,000*
Karr Park Path Repaving	*PRK-17-001*	3	6,000					*6,000*
Park Shelter House Roof Replacement Program	*PRK-17-002*	3	7,500	5,000	2,500	5,000	2,500	*22,500*
Park Pond Management	*PRK-17-003*	3	4,000	4,000	4,000	4,000	4,000	*20,000*
Liberty Park Improvements	*PRK-17-006*	3	35,000					*35,000*
Liberty Park Trail and Bridge Improvements	*PRK-18-001*	3	10,000					*10,000*
Municipal Park Security Lighting	*PRK-18-002*	3	9,100	400	400	400	400	*10,700*
Foundation Park Ball Diamonds Fence Repair	*PRK-19-001*	2	3,000	5,000				*8,000*
Dugout Benches for Foundation Park Ball Diamonds	*PRK-19-002*	2	5,000					*5,000*
Foundation Park Parking Lot Expansion	*PRK-19-003*	2			20,000			*20,000*
Foundation Park Shelter/Shade	*PRK-19-004*	3			15,000			*15,000*
Foundation Park Restroom Improvements	*PRK-19-005*	3	4,000					*4,000*
Foundation Park Signage	*PRK-19-006*	3	7,000					*7,000*
Add Additional Athletic Fields	*PRK-19-007*	5			25,000			*25,000*
Karr Park Restroom Updates	*PRK-19-008*	2	3,000					*3,000*

Department	Project #	Priority	2019	2020	2021	2022	2023	Total
Karr Park Public Garden Improvements	*PRK-19-009*	3	5,000					*5,000*
Self-Propelled Airless Paint Sprayer	*PRK-19-010*	1	6,000					*6,000*
Foundation Park Fitness Trail	*PRK-19-011*	5		10,000				*10,000*
LEADS Park Athletic Improvements	*PRK-19-012*	3	4,000					*4,000*
Foundation Park Holding Tank	*PRK-19-013*	1	11,000					*11,000*
Liberty Park Fishing Dock	*PRK-19-014*	4			10,000			*10,000*
Citizens Park Parking Lot Expansion	*PRK-19-015*	1	10,000					*10,000*
Dog Park	*PRK-19-016*	5		5,000				*5,000*
Frisbee Golf Course	*PRK-19-017*	5		5,000				*5,000*
Parks Riding Mower Purchase	*PRK-19-018*	1	10,000	10,000				*20,000*
Upgrade Foundation Park Playground Structures	*PRK-19-019*	5			30,000			*30,000*
Municipal Park Baseball Diamond Improvements	*PRK-19-020*	3	6,000					*6,000*
Municipal Park Trail Relocation/Expansion	*PRK-19-021*	1		150,000				*150,000*
Foundation Park Trail Improvements	*PRK-19-022*	2	10,000					*10,000*
Foundation Park Basketball Courts	*PRK-19-023*	3			10,000			*10,000*
Parks Department Total			184,100	217,900	132,900	25,400	22,900	*583,200*
Police								
Cruiser Replacements	*POL-14-001*	1	94,000	94,000	94,000	94,000	94,000	*470,000*
Computer Replacement Program	*POL-16-002*	1	2,500	2,500	2,500	2,500	2,500	*12,500*
Police Body Cameras	*POL-19-001*	2	19,285					*19,285*
Replacement Tasers	*POL-19-002*	3	5,463	4,370				*9,833*
Handheld Radar Unit	*POL-19-003*	4	1,495					*1,495*
Police Total			122,743	100,870	96,500	96,500	96,500	*513,113*
Public Service								
Broad Street Intersection Pedestrian Improvements	*SVC-14-064*	1	100,500	110,000	105,000	101,000	83,500	*500,000*
Mink Street Improvements - Phase II	*SVC-14-070*	2	50,000					*50,000*
Taylor Road Drainage Improvements	*SVC-16-013*	3	15,000	175,000				*190,000*
2015 Capital Equipment Lease	*SVC-16-014*	1	105,179					*105,179*
Annual Street Program Design Engineering Services	*SVC-16-022*	1	50,000	50,000	50,000	50,000	50,000	*250,000*
2016 Capital Equipment Lease	*SVC-17-001*	1	54,797	54,797				*109,594*
Halloon Lane Drainage Improvements	*SVC-17-003*	3					75,000	*75,000*
Retention/Detention Pond Maintenance	*SVC-17-004*	3	10,000	10,000	10,000	10,000	10,000	*50,000*
Mill St Culvert Replacement	*SVC-17-005*	1	50,000					*50,000*
Oak Meadow Drive Reconstruction	*SVC-17-006*	3	765,000					*765,000*
Headley's Mill Bridge Replacement (LIM-C0028-0175)	*SVC-17-007*	4					75,000	*75,000*
Dixon/Havens Corners Intersection Drainage Impr	*SVC-17-008*	3	50,000					*50,000*
Columbia Rd Culvert Replacement	*SVC-17-009*	3	50,000					*50,000*
Single Axle Dump Truck with Plowing Accessories	*SVC-17-012*	1		38,000	38,000	38,000	38,000	*152,000*
2019 Street Improvement Program	*SVC-17-020*	1	675,000					*675,000*
2020 Street Improvement Program	*SVC-17-021*	1		675,000				*675,000*
2021 Street Improvement Program	*SVC-17-022*	1			675,000			*675,000*
Utility Vehicle	*SVC-17-024*	5		20,000				*20,000*
Brine Equipment for In-Truck Salt Pre-Wetting	*SVC-17-028*	3			35,000			*35,000*
Mini Trackhoe Excavator	*SVC-17-030*	3	24,000	24,000	24,000	24,000	24,000	*120,000*
New Backhoe	*SVC-17-033*	4			21,500	21,500	21,500	*64,500*
Purchase of 2-ton Asphalt Rollller	*SVC-17-034*	4		7,500	7,500	7,500	7,500	*30,000*
Purchase Skid Steer	*SVC-17-036*	3		12,800	12,800	12,800	12,800	*51,200*
Asset Management Software	*SVC-17-041*	3	5,000	2,500	2,500	2,500	2,500	*15,000*
2022 Street Improvement Program	*SVC-18-001*	1				675,000		*675,000*
48/60" Culvert Lining on Headley's Mill Road	*SVC-18-002*	3		65,000				*65,000*
2021 Storm System Maintenance Project	*SVC-18-003*	3		10,000	55,000			*65,000*
2022 Storm System Maintenance Project	*SVC-18-004*	3			10,000	55,000		*65,000*
Intersection Improvements	*SVC-19-001*	1	50,000	75,000	550,000	50,000	75,000	*800,000*

Department	Project #	Priority	2019	2020	2021	2022	2023	Total
2023 Storm System Maintenance Project	*SVC-19-002*	3					55,000	*55,000*
2023 Street Improvement Program	*SVC-19-003*	n/a					675,000	*675,000*
Main Street Striping	*SVC-19-004*	2		20,000				*20,000*
Signalized Intersection Equip Replacement & Timing	*SVC-19-005*	2	30,000	25,000	5,000	5,000	20,000	*85,000*
Headley's Mill Culvert Replacment	*SVC-19-006*	1	30,000					*30,000*
Blanche Addition Stormwater Mgmt Improvements	*SVC-19-007*	3			75,000	500,000		*575,000*
2018 Capital Equipment Lease	*SVC-19-008*	1	33,500	33,500	33,500	33,500		*134,000*
Bridge Inspections and Maintenance	*SVC-19-009*	2	10,000	10,000	10,000	10,000	10,000	*50,000*
SR-310 Trail Construction	*SVC-19-010*	3	52,000					*52,000*
Public Service Total			2,209,976	1,418,097	1,719,800	1,595,800	1,234,800	*8,178,473*
Sewer								
Water Reclamation Facility Paving Project	*SWR-14-001*	4			50,000			*50,000*
Annual Meter Replacement Program	*SWR-14-004*	2	10,000	10,000	10,000	10,000	10,000	*50,000*
Creek Rd Sewer Repl/Muddy Fork Crossing Proj	*SWR-14-011*	5					70,000	*70,000*
Linda/Third Street Sewer Replacement Project	*SWR-14-015*	3			50,000	250,000		*300,000*
WRF Upgrade Project	*SWR-14-019*	5	500,000	500,000	0			*1,000,000*
Settlement Standby Lift Station Pump	*SWR-19-001*	2	60,000					*60,000*
Sewer Pump Replacement Program	*SWR-19-002*	3	30,000	20,000	30,000	20,000	30,000	*130,000*
River Forest, Creek & Settlement Lift Stn Fencing	*SWR-19-003*	2	30,000					*30,000*
Sewer Total			630,000	530,000	140,000	280,000	110,000	*1,690,000*
Water								
WTP Well Testing and Cleaning	*WTR-14-003*	2			50,000			*50,000*
Meter Replacement Program	*WTR-14-004*	2	10,000	10,000	10,000	10,000	10,000	*50,000*
Water Pump Replacement Project	*WTR-19-001*	3	30,000	20,000	30,000	20,000	30,000	*130,000*
Beechwood 2 and SE Tower Power Washing Project	*WTR-19-002*	2	60,000					*60,000*
Mill Street Water Project (Jefferson to Main)	*WTR-19-003*	2	30,000					*30,000*
Water Total			130,000	30,000	90,000	30,000	40,000	*320,000*
GRAND TOTAL			3,685,919	2,559,617	2,406,700	2,257,200	1,734,700	*12,644,136*

PROJECTS BY BUDGET ITEM

Budget Item	Project #	Priority	2019	2020	2021	2022	2023	Total
101.103.53699 - Other Misc Contractu								
City GIS Program	INF-17-001	2	10,000	10,000	10,000	10,000	10,000	*50,000*
101.103.53699 - Other Misc Contractual Services Total			10,000	10,000	10,000	10,000	10,000	*50,000*
101.104.53302 - Engineering Design/R								
Safe Routes to School Travel Plans Update	ADM-19-001	2	20,000					*20,000*
101.104.53302 - Engineering Design/Review Svcs Total			20,000					*20,000*
101.105.53670 - Network Maint & Ad								
Annual I/T Maintenance Contract	INF-14-001	1	10,000	10,000	10,000	10,000	10,000	*50,000*
Microsoft Email System Hosting	INF-15-001	1	3,000	3,000	3,000	3,000	3,000	*15,000*
IP Telephone System Support	INF-19-001	1	1,600	1,600	1,600	1,600	1,600	*8,000*
Broadband Services	INF-19-002	1	4,320	4,450	4,600	4,800	5,000	*23,170*
101.105.53670 - Network Maint & Admin Total			18,920	19,050	19,200	19,400	19,600	*96,170*
101.105.53671 - Website Hosting & Ad								
Website Hosting	INF-14-005	1	3,000	3,000	3,000	3,000	3,000	*15,000*
101.105.53671 - Website Hosting & Admin Total			3,000	3,000	3,000	3,000	3,000	*15,000*
101.105.54402 - Computer Hardware/								
Network/Server Components	INF-14-004	2	15,000	15,000	15,000	15,000	15,000	*75,000*
101.105.54402 - Computer Hardware/Software Total			15,000	15,000	15,000	15,000	15,000	*75,000*
101.501.54402 - Computer Hardware/								
Computer Replacement Program	FIN-19-002	3	2,500	2,500	1,500	2,500	2,500	*11,500*
101.501.54402 - Computer Hardware/Software Total			2,500	2,500	1,500	2,500	2,500	*11,500*
101.604.53302 - Engineering Design/R								
Master Planning - Multiple Parks	PRK-15-003	3	7,500	7,500				*15,000*
101.604.53302 - Engineering Design/Review Svcs Total			7,500	7,500				*15,000*

Budget Item	Project #	Priority	2019	2020	2021	2022	2023	Total
101.604.53650 - Tree Maintenance/Re								
Dead Tree/Underbrush Removal in Parks	PRK-16-006	2	5,000	5,000	5,000	5,000	5,000	*25,000*
101.604.53650 - Tree Maintenance/Removal Total			5,000	5,000	5,000	5,000	5,000	*25,000*
101.604.54124 - Grounds & Park Main								
Municipal Park Security Lighting	PRK-18-002	3	400	400	400	400	400	*2,000*
Foundation Park Signage	PRK-19-006	3	7,000					*7,000*
Karr Park Public Garden Improvements	PRK-19-009	3	5,000					*5,000*
Citizens Park Parking Lot Expansion	PRK-19-015	1	10,000					*10,000*
Dog Park	PRK-19-016	5		5,000				*5,000*
101.604.54124 - Grounds & Park Maintenance Total			22,400	5,400	400	400	400	*29,000*
101.604.55101 - Equipment								
Parks Riding Mower Purchase	PRK-19-018	1	10,000	10,000				*20,000*
101.604.55101 - Equipment Total			10,000	10,000				*20,000*
101.605.53499 - Other Maintenance Se								
Foundation Park Ball Diamonds Fence Repair	PRK-19-001	2	3,000	5,000				*8,000*
101.605.53499 - Other Maintenance Services Total			3,000	5,000				*8,000*
201.104.53302 - Engineering Design/R								
Broad Street Intersection Pedestrian Improvements	SVC-14-064	1	30,500		30,000	6,000	13,500	*80,000*
Taylor Road Drainage Improvements	SVC-16-013	3	15,000					*15,000*
Annual Street Program Design Engineering Services	SVC-16-022	1	50,000	50,000	50,000	50,000	50,000	*250,000*
Halloon Lane Drainage Improvements	SVC-17-003	3					75,000	*75,000*
Headley's Mill Bridge Replacement (LIM-C0028-0175)	SVC-17-007	4					75,000	*75,000*
Intersection Improvements	SVC-19-001	1	50,000			50,000	75,000	*175,000*
Signalized Intersection Equip Replacement & Timing	SVC-19-005	2	15,000	15,000			15,000	*45,000*
Blanche Addition Stormwater Mgmt Improvements	SVC-19-007	3			75,000			*75,000*
Bridge Inspections and Maintenance	SVC-19-009	2	10,000	10,000				*20,000*
201.104.53302 - Engineering Design/Review Svcs Total			170,500	75,000	155,000	106,000	303,500	*810,000*
201.104.53303 - Engineering Inspectio								
Broad Street Intersection Pedestrian Improvements	SVC-14-064	1	15,000	15,000	10,000	15,000	10,000	*65,000*
Taylor Road Drainage Improvements	SVC-16-013	3		25,000				*25,000*
Oak Meadow Drive Reconstruction	SVC-17-006	3	65,000					*65,000*
2019 Street Improvement Program	SVC-17-020	1	25,000					*25,000*
2020 Street Improvement Program	SVC-17-021	1		25,000				*25,000*
2021 Street Improvement Program	SVC-17-022	1			25,000			*25,000*
2022 Street Improvement Program	SVC-18-001	1				25,000		*25,000*
Intersection Improvements	SVC-19-001	1			50,000			*50,000*
2023 Street Improvement Program	SVC-19-003	n/a					25,000	*25,000*
Blanche Addition Stormwater Mgmt Improvements	SVC-19-007	3				50,000		*50,000*
201.104.53303 - Engineering Inspection Services Total			105,000	65,000	85,000	90,000	35,000	*380,000*

Budget Item	Project #	Priority	2019	2020	2021	2022	2023	Total
201.105.53670 - Network Maint & Ad								
Annual I/T Maintenance Contract	INF-14-001	1	10,000	10,000	10,000	10,000	10,000	*50,000*
Microsoft Email System Hosting	INF-15-001	1	3,000	3,000	3,000	3,000	3,000	*15,000*
IP Telephone System Support	INF-19-001	1	1,600	1,600	1,600	1,600	1,600	*8,000*
Broadband Services	INF-19-002	1	4,320	4,450	4,600	4,800	5,000	*23,170*
201.105.53670 - Network Maint & Admin Total			18,920	19,050	19,200	19,400	19,600	*96,170*
201.105.53671 - Website Hosting & Ad								
Website Hosting	INF-14-005	1	3,000	3,000	3,000	3,000	3,000	*15,000*
201.105.53671 - Website Hosting & Admin Total			3,000	3,000	3,000	3,000	3,000	*15,000*
201.401.53499 - Other Maintenance Se								
Retention/Detention Pond Maintenance	SVC-17-004	3	10,000	10,000	10,000	10,000	10,000	*50,000*
201.401.53499 - Other Maintenance Services Total			10,000	10,000	10,000	10,000	10,000	*50,000*
201.401.53699 - Other Misc Contractu								
City GIS Program	INF-17-001	2	10,000	10,000	10,000	10,000	10,000	*50,000*
Headley's Mill Culvert Replacment	SVC-19-006	1	30,000					*30,000*
Bridge Inspections and Maintenance	SVC-19-009	2			10,000	10,000	10,000	*30,000*
201.401.53699 - Other Misc Contractual Services Total			40,000	10,000	20,000	20,000	20,000	*110,000*
201.401.54402 - Computer Hardware/								
Asset Management Software	SVC-17-041	3	5,000	2,500	2,500	2,500	2,500	*15,000*
201.401.54402 - Computer Hardware/Software Total			5,000	2,500	2,500	2,500	2,500	*15,000*
201.401.55101 - Equipment								
Utility Vehicle	SVC-17-024	5		20,000				*20,000*
Purchase of Replacement Mower Deck	SVC-17-037	3	15,000					*15,000*
201.401.55101 - Equipment Total			15,000	20,000				*35,000*
201.401.55303 - Heavy Equipment								
Single Axle Dump Truck with Plowing Accessories	SVC-17-012	1		38,000	38,000	38,000	38,000	*152,000*
Mini Trackhoe Excavator	SVC-17-030	3	24,000	24,000	24,000	24,000	24,000	*120,000*
New Backhoe	SVC-17-033	4			21,500	21,500	21,500	*64,500*
Purchase of 2-ton Asphalt Rollller	SVC-17-034	4		7,500	7,500	7,500	7,500	*30,000*
Purchase Skid Steer	SVC-17-036	3		12,800	12,800	12,800	12,800	*51,200*
201.401.55303 - Heavy Equipment Total			24,000	82,300	103,800	103,800	103,800	*417,700*
201.401.55401 - Street & Road Improv								
Broad Street Intersection Pedestrian Improvements	SVC-14-064	1	40,000	95,000	65,000	80,000	60,000	*340,000*
Mink Street Improvements - Phase II	SVC-14-070	2	50,000					*50,000*
Oak Meadow Drive Reconstruction	SVC-17-006	3	635,000					*635,000*

Budget Item	Project #	Priority	2019	2020	2021	2022	2023	Total
Dixon/Havens Corners Intersection Drainage Impr	SVC-17-008	3	50,000					*50,000*
2019 Street Improvement Program	SVC-17-020	1	650,000					*650,000*
2020 Street Improvement Program	SVC-17-021	1		650,000				*650,000*
2021 Street Improvement Program	SVC-17-022	1			475,000			*475,000*
2022 Street Improvement Program	SVC-18-001	1				450,000		*450,000*
Intersection Improvements	SVC-19-001	1		75,000	200,000			*275,000*
2023 Street Improvement Program	SVC-19-003	n/a					650,000	*650,000*
201.401.55401 - Street & Road Improvements Total			1,425,000	820,000	740,000	530,000	710,000	*4,225,000*
201.401.55499 - Other Capital Projects								
Taylor Road Drainage Improvements	SVC-16-013	3		150,000				*150,000*
201.401.55499 - Other Capital Projects Total				150,000				*150,000*
202.104.53451 - Traffic Signal Mainte								
Signalized Intersection Equip Replacement & Timing	SVC-19-005	2	15,000	10,000	5,000	5,000	5,000	*40,000*
202.104.53451 - Traffic Signal Maintenance Total			15,000	10,000	5,000	5,000	5,000	*40,000*
202.401.53699 - Other Misc Contractu								
Main Street Striping	SVC-19-004	2		20,000				*20,000*
202.401.53699 - Other Misc Contractual Services Total				20,000				*20,000*
205.104.53302 - Engineering Design/R								
2021 Storm System Maintenance Project	SVC-18-003	3		10,000	5,000			*15,000*
2022 Storm System Maintenance Project	SVC-18-004	3			10,000	5,000		*15,000*
205.104.53302 - Engineering Design/Review Svcs Total				10,000	15,000	5,000		*30,000*
205.401.55101 - Equipment								
Brine Equipment for In-Truck Salt Pre-Wetting	SVC-17-028	3			35,000			*35,000*
205.401.55101 - Equipment Total					35,000			*35,000*
205.401.55303 - Heavy Equipment								
2015 Capital Equipment Lease	SVC-16-014	1	105,179					*105,179*
2016 Capital Equipment Lease	SVC-17-001	1	54,797	54,797				*109,594*
2018 Capital Equipment Lease	SVC-19-008	1	33,500	33,500	33,500	33,500		*134,000*
205.401.55303 - Heavy Equipment Total			193,476	88,297	33,500	33,500		*348,773*
205.401.55401 - Street & Road Improv								
2021 Street Improvement Program	SVC-17-022	1			175,000			*175,000*
2022 Street Improvement Program	SVC-18-001	1				200,000		*200,000*
205.401.55401 - Street & Road Improvements Total					175,000	200,000		*375,000*

Budget Item	Project #	Priority	2019	2020	2021	2022	2023	Total
205.401.55499 - Other Capital Projects								
Mill St Culvert Replacement	SVC-17-005	1	50,000					*50,000*
Columbia Rd Culvert Replacement	SVC-17-009	3	50,000					*50,000*
48/60" Culvert Lining on Headley's Mill Road	SVC-18-002	3		65,000				*65,000*
2021 Storm System Maintenance Project	SVC-18-003	3			50,000			*50,000*
2022 Storm System Maintenance Project	SVC-18-004	3				50,000		*50,000*
2023 Storm System Maintenance Project	SVC-19-002	3					55,000	*55,000*
205.401.55499 - Other Capital Projects Total			100,000	65,000	50,000	50,000	55,000	*320,000*
206.604.54403 - Small Tools & Equipm								
Self-Propelled Airless Paint Sprayer	PRK-19-010	1	6,000					*6,000*
206.604.54403 - Small Tools & Equipment Total			6,000					*6,000*
206.604.55101 - Equipment								
Frisbee Golf Course	PRK-19-017	5		5,000				*5,000*
206.604.55101 - Equipment Total				5,000				*5,000*
207.604.54124 - Grounds & Park Main								
Dead Tree/Underbrush Removal in Parks	PRK-16-006	2	5,000	5,000	5,000	5,000	5,000	*25,000*
Asphalt Chips/Gravel for Park Parking Areas	PRK-16-010	3	6,000	6,000	6,000	6,000	6,000	*30,000*
Park Pond Management	PRK-17-003	3	4,000	4,000	4,000	4,000	4,000	*20,000*
Dugout Benches for Foundation Park Ball Diamonds	PRK-19-002	2	5,000					*5,000*
Add Additional Athletic Fields	PRK-19-007	5			25,000			*25,000*
Karr Park Restroom Updates	PRK-19-008	2	3,000					*3,000*
Municipal Park Baseball Diamond Improvements	PRK-19-020	3	6,000					*6,000*
Foundation Park Trail Improvements	PRK-19-022	2	10,000					*10,000*
207.604.54124 - Grounds & Park Maintenance Total			39,000	15,000	40,000	15,000	15,000	*124,000*
207.604.55402 - Park & Trail Improve								
Liberty Park Parking Lot Expansion & Improvement	PRK-16-008	4	5,000					*5,000*
Karr Park Path Repaving	PRK-17-001	3	6,000					*6,000*
Foundation Park Fitness Trail	PRK-19-011	5		10,000				*10,000*
207.604.55402 - Park & Trail Improvements Total			11,000	10,000				*21,000*
207.604.55403 - Municipal Facility Im								
Park Shelter House Roof Replacement Program	PRK-17-002	3	7,500	5,000	2,500	5,000	2,500	*22,500*
Foundation Park Restroom Improvements	PRK-19-005	3	4,000					*4,000*
207.604.55403 - Municipal Facility Improvements Total			11,500	5,000	2,500	5,000	2,500	*26,500*
208.105.53670 - Network Maint & Ad								
Annual I/T Maintenance Contract	INF-14-001	1	10,000	10,000	10,000	10,000	10,000	*50,000*
Microsoft Email System Hosting	INF-15-001	1	3,000	3,000	3,000	3,000	3,000	*15,000*
IP Telephone System Support	INF-19-001	1	3,600	1,600	1,600	1,600	1,600	*10,000*
Broadband Services	INF-19-002	1	4,320	4,450	4,600	4,800	5,000	*23,170*

Budget Item	Project #	Priority	2019	2020	2021	2022	2023	Total
208.105.53670 - Network Maint & Admin Total			20,920	19,050	19,200	19,400	19,600	*98,170*
208.105.53671 - Website Hosting & Ad								
Website Hosting	INF-14-005	1	3,000	3,000	3,000	3,000	3,000	*15,000*
208.105.53671 - Website Hosting & Admin Total			3,000	3,000	3,000	3,000	3,000	*15,000*
208.301.54402 - Computer Hardware/								
Computer Replacement Program	POL-16-002	1	2,500	2,500	2,500	2,500	2,500	*12,500*
208.301.54402 - Computer Hardware/Software Total			2,500	2,500	2,500	2,500	2,500	*12,500*
208.301.55101 - Equipment								
Police Body Cameras	POL-19-001	2	19,285					*19,285*
Replacement Tasers	POL-19-002	3	5,463	4,370				*9,833*
Handheld Radar Unit	POL-19-003	4	1,495					*1,495*
208.301.55101 - Equipment Total			26,243	4,370				*30,613*
208.301.55302 - Police Cruisers								
Cruiser Replacements	POL-14-001	1	94,000	94,000	94,000	94,000	94,000	*470,000*
208.301.55302 - Police Cruisers Total			94,000	94,000	94,000	94,000	94,000	*470,000*
223.401.55401 - Street & Road Improv								
Oak Meadow Drive Reconstruction	SVC-17-006	3	65,000					*65,000*
223.401.55401 - Street & Road Improvements Total			65,000					*65,000*
301.401.55499 - Other Capital Projects								
Broad Street Intersection Pedestrian Improvements	SVC-14-064	1	15,000					*15,000*
Blanche Addition Stormwater Mgmt Improvements	SVC-19-007	3				450,000		*450,000*
301.401.55499 - Other Capital Projects Total			15,000			450,000		*465,000*
301.604.54124 - Grounds & Park Main								
LEADS Park Athletic Improvements	PRK-19-012	3	4,000					*4,000*
301.604.54124 - Grounds & Park Maintenance Total			4,000					*4,000*
301.604.55402 - Parks & Trails Impro								
Liberty Park Trail and Bridge Improvements	PRK-18-001	3	10,000					*10,000*
Municipal Park Security Lighting	PRK-18-002	3	8,700					*8,700*
Foundation Park Parking Lot Expansion	PRK-19-003	2			20,000			*20,000*
Foundation Park Shelter/Shade	PRK-19-004	3			15,000			*15,000*
Foundation Park Holding Tank	PRK-19-013	1	11,000					*11,000*
Liberty Park Fishing Dock	PRK-19-014	4			10,000			*10,000*
Upgrade Foundation Park Playground Structures	PRK-19-019	5			30,000			*30,000*

Budget Item	Project #	Priority	2019	2020	2021	2022	2023	Total
Municipal Park Trail Relocation/Expansion	PRK-19-021	1		150,000				*150,000*
Foundation Park Basketball Courts	PRK-19-023	3			10,000			*10,000*
301.604.55402 - Parks & Trails Improvements Total			29,700	150,000	85,000			*264,700*
301.604.55403 - Municipal Facility Im								
Liberty Park Improvements	PRK-17-006	3	35,000					*35,000*
301.604.55403 - Municipal Facility Improvements Total			35,000					*35,000*
301.605.53499 - Other Maintenance Se								
City Hall Parking Lot Repairs	LNB-19-002	2	20,000					*20,000*
301.605.53499 - Other Maintenance Services Total			20,000					*20,000*
301.605.55403 - Municipal Facility Im								
Town Hall Improvements & Repairs	LNB-19-001	1	200,000	60,000	60,000	60,000	60,000	*440,000*
301.605.55403 - Municipal Facility Improvements Total			200,000	60,000	60,000	60,000	60,000	*440,000*
303.401.55401 - Street & Road Improv								
Intersection Improvements	SVC-19-001	1			300,000			*300,000*
303.401.55401 - Street & Road Improvements Total					300,000			*300,000*
306.401.55499 - Other Capital Projects								
SR-310 Trail Construction	SVC-19-010	3	52,000					*52,000*
306.401.55499 - Other Capital Projects Total			52,000					*52,000*
601.105.53670 - Network Maint & Ad								
Annual I/T Maintenance Contract	INF-14-001	1	10,000	10,000	10,000	10,000	10,000	*50,000*
Microsoft Email System Hosting	INF-15-001	1	3,000	3,000	3,000	3,000	3,000	*15,000*
IP Telephone System Support	INF-19-001	1	1,600	1,600	1,600	1,600	1,600	*8,000*
Broadband Services	INF-19-002	1	4,320	4,450	4,600	4,800	5,000	*23,170*
601.105.53670 - Network Maint & Admin Total			18,920	19,050	19,200	19,400	19,600	*96,170*
601.105.53671 - Website Hosting & Ad								
Website Hosting	INF-14-005	1	3,000	3,000	3,000	3,000	3,000	*15,000*
601.105.53671 - Website Hosting & Admin Total			3,000	3,000	3,000	3,000	3,000	*15,000*
601.502.55102 - Computer Software &								
SSI VIP Utility Billing Software Upgrade	FIN-19-001	2		17,500				*17,500*
601.502.55102 - Computer Software & Equipment Total				17,500				*17,500*

Budget Item	Project #	Priority	2019	2020	2021	2022	2023	Total
601.801.53504 - Water Plant Maint &								
WTP Well Testing and Cleaning	WTR-14-003	2			50,000			*50,000*
601.801.53504 - Water Plant Maint & Repairs Total					50,000			*50,000*
601.801.53699 - Other Misc Contractu								
City GIS Program	INF-17-001	2	10,000	10,000	10,000	10,000	10,000	*50,000*
601.801.53699 - Other Misc Contractual Services Total			10,000	10,000	10,000	10,000	10,000	*50,000*
602.802.53499 - Other Maintenance Se								
Beechwood 2 and SE Tower Power Washing Project	WTR-19-002	2	60,000					*60,000*
602.802.53499 - Other Maintenance Services Total			60,000					*60,000*
602.802.55450 - Water Plant Improve								
Water Pump Replacement Project	WTR-19-001	3	30,000	20,000	30,000	20,000	30,000	*130,000*
602.802.55450 - Water Plant Improvements Total			30,000	20,000	30,000	20,000	30,000	*130,000*
602.802.55453 - Water Distribution Sy								
Meter Replacement Program	WTR-14-004	2	10,000	10,000	10,000	10,000	10,000	*50,000*
602.802.55453 - Water Distribution System Impr. Total			10,000	10,000	10,000	10,000	10,000	*50,000*
603.803.55453 - Water Distribution Sy								
Mill Street Water Project (Jefferson to Main)	WTR-19-003	2	30,000					*30,000*
603.803.55453 - Water Distribution System Impr. Total			30,000					*30,000*
651.105.53670 - Network Maint & Ad								
Annual I/T Maintenance Contract	INF-14-001	1	10,000	10,000	10,000	10,000	10,000	*50,000*
Microsoft Email System Hosting	INF-15-001	1	3,000	3,000	3,000	3,000	3,000	*15,000*
IP Telephone System Support	INF-19-001	1	1,600	1,600	1,600	1,600	1,600	*8,000*
Broadband Services	INF-19-002	1	4,320	4,450	4,600	4,800	5,000	*23,170*
651.105.53670 - Network Maint & Admin Total			18,920	19,050	19,200	19,400	19,600	*96,170*
651.105.53671 - Website Hosting & Ad								
Website Hosting	INF-14-005	1	3,000	3,000	3,000	3,000	3,000	*15,000*
651.105.53671 - Website Hosting & Admin Total			3,000	3,000	3,000	3,000	3,000	*15,000*
651.502.55102 - Computer Software &								
SSI VIP Utility Billing Software Upgrade	FIN-19-001	2		17,500				*17,500*

Budget Item	Project #	Priority	2019	2020	2021	2022	2023	Total
651.502.55102 - Computer Software & Equipment Total				17,500				*17,500*
651.851.53699 - Other Misc Contractu								
City GIS Program	INF-17-001	2	20,000	10,000	10,000	10,000		*50,000*
651.851.53699 - Other Misc Contractual Services Total			20,000	10,000	10,000	10,000		*50,000*
652.104.53302 - Engineering Design/R								
Creek Rd Sewer Repl/Muddy Fork Crossing Proj	SWR-14-011	5					70,000	*70,000*
Linda/Third Street Sewer Replacement Project	SWR-14-015	3			50,000			*50,000*
652.104.53302 - Engineering Design/Review Svcs Total					50,000		70,000	*120,000*
652.852.55403 - Municipal Facility Im								
Water Reclamation Facility Paving Project	SWR-14-001	4			50,000			*50,000*
River Forest, Creek & Settlement Lift Stn Fencing	SWR-19-003	2	30,000					*30,000*
652.852.55403 - Municipal Facility Improvements Total			30,000		50,000			*80,000*
652.852.55451 - Sewer Plant Improve								
WRF Upgrade Project	SWR-14-019	5	500,000	500,000	0			*1,000,000*
Sewer Pump Replacement Program	SWR-19-002	3	30,000	20,000	30,000	20,000	30,000	*130,000*
652.852.55451 - Sewer Plant Improvements Total			530,000	520,000	30,000	20,000	30,000	*1,130,000*
652.852.55453 - Water Distribution Sy								
Annual Meter Replacement Program	SWR-14-004	2	10,000	10,000	10,000	10,000	10,000	*50,000*
652.852.55453 - Water Distribution System Impr. Total			10,000	10,000	10,000	10,000	10,000	*50,000*
652.852.55454 - Sanitary Swr Coll. Sys								
Linda/Third Street Sewer Replacement Project	SWR-14-015	3				250,000		*250,000*
Settlement Standby Lift Station Pump	SWR-19-001	2	60,000					*60,000*
652.852.55454 - Sanitary Swr Coll. Syst Impr. Total			60,000			250,000		*310,000*
GRAND TOTAL			3,710,919	2,559,617	2,406,700	2,257,200	1,724,700	*12,659,136*

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # ADM-19-001

Project Name Safe Routes to School Travel Plans Update

Department Administration

Contact BJ King

Type Other

Useful Life 0 years

Category Engineering, Design & Plannin

Priority 2 Very Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$20,000**

Description

Update the LHSd and SWLSD Safe Routes to Schools Travel Plans in anticipation of applying for grant in 2020

Justification

In order to apply for SRTS grants, travel plans can't be more than 5 years old. The LHSD and SWLSD travel plans are both 9 years old.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design/Inspection	20,000					20,000
Total	20,000					20,000

Funding Sources	2019	2020	2021	2022	2023	Total
101 - General Fund	20,000					20,000
Total	20,000					20,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
101.104.53302 - Engineering Design/Review Svcs	20,000					20,000
Total	20,000					20,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # FIN-19-001

Project Name SSI VIP Utility Billing Software Upgrade

Department Finance
Contact Jamie Nicholson
Type Equipment
Useful Life 5 years
Category Computer Software
Priority 2 Very Important

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$35,000**

Description

The current utility billing system (SSI eGov) is an antiquated, legacy accounting system. It does not integrate with the VIP accounting system current used by the city's Finance department. This leads to reconciliation and data transfer issues. As this system is slowly being phased out by Software Solutions, the annual maintenance costs continue to significantly increase. We are proposing to upgrade to the VIP Utility Billing module, which would be fully integrated into the accounting system, resulting in inceased efficiency and reduced data entry errors.

Justification

This add-on would improve the efficiency and effectiveness of the utility billing and accounting processes. It would provide for more useful reporting and would elilminate the need for multiple spreadsheets and the re-keying of data from one source to another.

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease		35,000				35,000
Total		35,000				35,000

Funding Sources	2019	2020	2021	2022	2023	Total
601 - Water Utilitiy Fund		17,500				17,500
651 - Sewer Utility Fund		17,500				17,500
Total		35,000				35,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
601.502.55102 - Computer Software & Equipment		17,500				17,500
651.502.55102 - Computer Software & Equipment		17,500				17,500
Total		35,000				35,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # FIN-19-002

Project Name Computer Replacement Program

RAMP Project No

CIP Project No

Incl in Budget Yes

Department Finance

Contact Jamie Nicholson

Type Equipment

Useful Life 5 years

Category Computer Equipment

Priority 3 Important

Total Project Cost: **$11,500**

Description

Computer hardware and software has a useful life of between 3-5 years. The annual computer replacment program provides for a regular, planned replacement schedule.

Justification

Computer hardware and software have a finite useful life and need to be replaced/upgraded from time to time. Maintaining updated equipment ensures maximum operating efficieny, and reduces the risk of equipment failure.

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease	2,500	2,500	1,500	2,500	2,500	11,500
Total	2,500	2,500	1,500	2,500	2,500	11,500

Funding Sources	2019	2020	2021	2022	2023	Total
101 - General Fund	2,500	2,500	1,500	2,500	2,500	11,500
Total	2,500	2,500	1,500	2,500	2,500	11,500

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
101.501.54402 - Computer Hardware/Software	2,500	2,500	1,500	2,500	2,500	11,500
Total	2,500	2,500	1,500	2,500	2,500	11,500

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # INF-14-001

Project Name Annual I/T Maintenance Contract

Department Information Technology
Contact Jamie Nicholson
Type Maintenance
Useful Life 0 years
Category Maintenance (non-depr)
Priority 1 Critical

RAMP Project No
CIP Project No
Incl in Budget Yes

Total Project Cost: **$425,000**

Description

The city currently contracts with several vendors to provide third-party information technology services in lieu of hiring in-house staff to manage our networks.

Justification

It is critical that the city's servers, email system and networks remain up and running on a 24/7 basis. As no one on staff is fully qualified to manage this aspect of our operations, we require the use of third-party services to maintain our networks, and assist us in rolling out new technology.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
175,000	Construction/Contract	50,000	50,000	50,000	50,000	50,000	250,000
Total	Total	50,000	50,000	50,000	50,000	50,000	250,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
175,000	101 - General Fund	10,000	10,000	10,000	10,000	10,000	50,000
Total	201 - Street Fund	10,000	10,000	10,000	10,000	10,000	50,000
	208 - Police Fund	10,000	10,000	10,000	10,000	10,000	50,000
	601 - Water Utilitiy Fund	10,000	10,000	10,000	10,000	10,000	50,000
	651 - Sewer Utility Fund	10,000	10,000	10,000	10,000	10,000	50,000
	Total	50,000	50,000	50,000	50,000	50,000	250,000

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
145,000	101.105.53670 - Network Maint & Admin	10,000	10,000	10,000	10,000	10,000	50,000
Total	201.105.53670 - Network Maint & Admin	10,000	10,000	10,000	10,000	10,000	50,000
	208.105.53670 - Network Maint & Admin	10,000	10,000	10,000	10,000	10,000	50,000
	601.105.53670 - Network Maint & Admin	10,000	10,000	10,000	10,000	10,000	50,000
	651.105.53670 - Network Maint & Admin	10,000	10,000	10,000	10,000	10,000	50,000
	Total	50,000	50,000	50,000	50,000	50,000	250,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Department Information Technology
Contact Jamie Nicholson

Project # INF-14-004
Project Name Network/Server Components

Type Equipment
Useful Life 3 years
Category Computer Equipment
Priority 2 Very Important

RAMP Project No
CIP Project No
Incl in Budget Yes

Total Project Cost: $100,000

Description

This annual program is intended to upgrade and enhance the backbone of the City's IT network, with a regular replacement schedule and enhancement of existing support equipment. Equipment can be hard drives, memory, switches, hubs, cabling, anti-spam or web filtering equipment, back up batteries, etc.

Justification

Regular replacement and enhancement of existing equipment leads to a more stable and therefore productive network. (Being proactive vs. reactive in maintenance)

Prior	Expenditures	2019	2020	2021	2022	2023	Total
25,000	Purchase/Lease	15,000	15,000	15,000	15,000	15,000	75,000
Total	Total	15,000	15,000	15,000	15,000	15,000	75,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
25,000	101 - General Fund	15,000	15,000	15,000	15,000	15,000	75,000
Total	Total	15,000	15,000	15,000	15,000	15,000	75,000

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
25,000	101.105.54402 - Computer Hardware/Software	15,000	15,000	15,000	15,000	15,000	75,000
Total	Total	15,000	15,000	15,000	15,000	15,000	75,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # INF-14-005

Project Name Website Hosting

Department Information Technology

Contact BJ King

Type Other

Useful Life 0 years

Category Maintenance (non-depr)

Priority 1 Critical

RAMP Project No

CIP Project No

Incl in Budget Yes

Total Project Cost: **$130,000**

Description

This project provides annual funding for required annual hosting and maintenance services for the website. The city has entered into an agreement with a consultant to host and maintain the website.

Justification

The city's website is hosted and maintained on a regular basis. The city lacks the staff resource and expertise to perform such functions.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
55,000	Construction/Contract	15,000	15,000	15,000	15,000	15,000	75,000
Total	Total	15,000	15,000	15,000	15,000	15,000	75,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
55,000	101 - General Fund	3,000	3,000	3,000	3,000	3,000	15,000
Total	201 - Street Fund	3,000	3,000	3,000	3,000	3,000	15,000
	208 - Police Fund	3,000	3,000	3,000	3,000	3,000	15,000
	601 - Water Utilitiy Fund	3,000	3,000	3,000	3,000	3,000	15,000
	651 - Sewer Utility Fund	3,000	3,000	3,000	3,000	3,000	15,000
	Total	15,000	15,000	15,000	15,000	15,000	75,000

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
55,000	101.105.53671 - Website Hosting & Admin	3,000	3,000	3,000	3,000	3,000	15,000
Total	201.105.53671 - Website Hosting & Admin	3,000	3,000	3,000	3,000	3,000	15,000
	208.105.53671 - Website Hosting & Admin	3,000	3,000	3,000	3,000	3,000	15,000
	601.105.53671 - Website Hosting & Admin	3,000	3,000	3,000	3,000	3,000	15,000
	651.105.53671 - Website Hosting & Admin	3,000	3,000	3,000	3,000	3,000	15,000
	Total	15,000	15,000	15,000	15,000	15,000	75,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # INF-15-001

Project Name Microsoft Email System Hosting

Department Information Technology

Contact Jamie Nicholson

Type Maintenance

Useful Life 0 years

Category Maintenance (non-depr)

Priority 1 Critical

RAMP Project No

Incl in Budget Yes

CIP Project No

Total Project Cost: **$135,000**

Description

The city made the decision in 2015 to migrate our Microsoft Exchange email system to Microsoft's web-based email system application. Microsoft charges a per user/per month fee for this service, which includes permanent archival and back-up. It also eliminates the need to maintain and expand our current Exchange server to host the email system in-house.

Justification

This system eliminated the costs associated with maintaining the in-house email system, while at the same time, improving overall reliability.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
60,000	Other	15,000	15,000	15,000	15,000	15,000	75,000
Total	Total	15,000	15,000	15,000	15,000	15,000	75,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
60,000	101 - General Fund	3,000	3,000	3,000	3,000	3,000	15,000
Total	201 - Street Fund	3,000	3,000	3,000	3,000	3,000	15,000
	208 - Police Fund	3,000	3,000	3,000	3,000	3,000	15,000
	601 - Water Utilitiy Fund	3,000	3,000	3,000	3,000	3,000	15,000
	651 - Sewer Utility Fund	3,000	3,000	3,000	3,000	3,000	15,000
	Total	15,000	15,000	15,000	15,000	15,000	75,000

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
60,000	101.105.53670 - Network Maint & Admin	3,000	3,000	3,000	3,000	3,000	15,000
Total	201.105.53670 - Network Maint & Admin	3,000	3,000	3,000	3,000	3,000	15,000
	208.105.53670 - Network Maint & Admin	3,000	3,000	3,000	3,000	3,000	15,000
	601.105.53670 - Network Maint & Admin	3,000	3,000	3,000	3,000	3,000	15,000
	651.105.53670 - Network Maint & Admin	3,000	3,000	3,000	3,000	3,000	15,000
	Total	15,000	15,000	15,000	15,000	15,000	75,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # INF-17-001

Project Name City GIS Program

Department Information Technology

Contact Nathan Coey

Type Equipment

Useful Life 5 years

Category Computer Software

Priority 2 Very Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$280,000**

Description

2017 city wide GIS implementaton program. Program consitst of contractual services to continue to build the GIS data base with all city infastructure and related data. Services to include as build drawings data upload to the GIS software. Additional mainteance services. Completion of ArcGIS online conversion. GIS software service and annual renewal from ESRI.

Justification

Contiune to build reliance on GIS data management for City assets.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
80,000	Purchase/Lease	40,000	40,000	40,000	40,000	40,000	200,000
Total	Total	40,000	40,000	40,000	40,000	40,000	200,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
80,000	101 - General Fund	10,000	10,000	10,000	10,000	10,000	50,000
Total	201 - Street Fund	10,000	10,000	10,000	10,000	10,000	50,000
	601 - Water Utilitiy Fund	10,000	10,000	10,000	10,000	10,000	50,000
	651 - Sewer Utility Fund	10,000	10,000	10,000	10,000	10,000	50,000
	Total	40,000	40,000	40,000	40,000	40,000	200,000

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
80,000	101.103.53699 - Other Misc Contractual Services	10,000	10,000	10,000	10,000	10,000	50,000
Total	201.401.53699 - Other Misc Contractual Services	10,000	10,000	10,000	10,000	10,000	50,000
	601.801.53699 - Other Misc Contractual Services	10,000	10,000	10,000	10,000	10,000	50,000
	651.851.53699 - Other Misc Contractual Services	20,000	10,000	10,000	10,000		50,000
	Total	50,000	40,000	40,000	40,000	30,000	200,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # INF-19-001

Project Name IP Telephone System Support

Department Information Technology

Contact Jamie Nicholson

Type Maintenance

Useful Life 0 years

Category Maintenance (non-depr)

Priority 1 Critical

RAMP Project No

Incl in Budget Yes

CIP Project No

Total Project Cost: **$42,000**

Description

The city's telephone system is an IP (internet protocol) phone system, which is no different than any other computer network and requires administration and maintenance. The city's current information technology suppoprt providier, Keytel, manages and maintains the phone system on the city's behalf. The projected expenses are $2,000 higher in 2019 due to the one-time expenses associated with the purchase and configuration of new handsets in the new Police station.

Justification

Regular maintenance of the system, including user access and security protocols, is critical to ensure that the city's phone system is up and running 24/7.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	10,000	8,000	8,000	8,000	8,000	42,000
Total	10,000	8,000	8,000	8,000	8,000	42,000

Funding Sources	2019	2020	2021	2022	2023	Total
101 - General Fund	1,600	1,600	1,600	1,600	1,600	8,000
201 - Street Fund	1,600	1,600	1,600	1,600	1,600	8,000
208 - Police Fund	3,600	1,600	1,600	1,600	1,600	10,000
601 - Water Utilitiy Fund	1,600	1,600	1,600	1,600	1,600	8,000
651 - Sewer Utility Fund	1,600	1,600	1,600	1,600	1,600	8,000
Total	10,000	8,000	8,000	8,000	8,000	42,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
101.105.53670 - Network Maint & Admin	1,600	1,600	1,600	1,600	1,600	8,000
201.105.53670 - Network Maint & Admin	1,600	1,600	1,600	1,600	1,600	8,000
208.105.53670 - Network Maint & Admin	3,600	1,600	1,600	1,600	1,600	10,000
601.105.53670 - Network Maint & Admin	1,600	1,600	1,600	1,600	1,600	8,000
651.105.53670 - Network Maint & Admin	1,600	1,600	1,600	1,600	1,600	8,000
Total	10,000	8,000	8,000	8,000	8,000	42,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # INF-19-002

Project Name Broadband Services

Department Information Technology

Contact Jamie Nicholson

Type Maintenance

Useful Life 0 years

Category Maintenance (non-depr)

Priority 1 Critical

RAMP Project No

CIP Project No

Incl in Budget Yes

Total Project Cost: **$115,850**

Description

In 2018, the city was alble to terminate many of its' contracts with Time Warner (Spectrum) and Century Link for telephone and internet services, resulting in significant cost savings. In its' place, the city has contracted with Keytel to provide the fiber backbone and adequate bandwith to support all city network functions. These charges represent the cost of services for the city's internet connectivity. There are a few remote sites (water/sewer plants, etc.) that are not connected by thiis fiber due to the signficant cost to connect.

Justification

Regular maintenance of the system, including user access and security protocols, is critical to ensure that the city's network backbone and internet connectivity is up and running 24/7.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	21,600	22,250	23,000	24,000	25,000	115,850
Total	21,600	22,250	23,000	24,000	25,000	115,850

Funding Sources	2019	2020	2021	2022	2023	Total
101 - General Fund	4,320	4,450	4,600	4,800	5,000	23,170
201 - Street Fund	4,320	4,450	4,600	4,800	5,000	23,170
208 - Police Fund	4,320	4,450	4,600	4,800	5,000	23,170
601 - Water Utilitiy Fund	4,320	4,450	4,600	4,800	5,000	23,170
651 - Sewer Utility Fund	4,320	4,450	4,600	4,800	5,000	23,170
Total	21,600	22,250	23,000	24,000	25,000	115,850

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
101.105.53670 - Network Maint & Admin	4,320	4,450	4,600	4,800	5,000	23,170
201.105.53670 - Network Maint & Admin	4,320	4,450	4,600	4,800	5,000	23,170
208.105.53670 - Network Maint & Admin	4,320	4,450	4,600	4,800	5,000	23,170
601.105.53670 - Network Maint & Admin	4,320	4,450	4,600	4,800	5,000	23,170
651.105.53670 - Network Maint & Admin	4,320	4,450	4,600	4,800	5,000	23,170
Total	21,600	22,250	23,000	24,000	25,000	115,850

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # LNB-19-001

Project Name Town Hall Improvements & Repairs

Department Lands & Buildings

Contact BJ King

Type Buildings & Improvements

Useful Life 10 years

Category Interior Renovation

Priority 1 Critical

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$440,000**

Description

Updates and repairs to Town Hall - 2018 replace electrical system and other smaller improvements. Annual improvements and repairs to Town Hall

Justification

The Police Department will move into their new facility in 2019. Improvements need made to the Town Hall to accomidate use as office space. Electric system will be replaced in 2018 and various smaller improvements. Budget annually for repairs and improvements to the facility.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	200,000	60,000	60,000	60,000	60,000	440,000
Total	200,000	60,000	60,000	60,000	60,000	440,000

Funding Sources	2019	2020	2021	2022	2023	Total
301 - Capital Improvements	200,000	60,000	60,000	60,000	60,000	440,000
Total	200,000	60,000	60,000	60,000	60,000	440,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
301.605.55403 - Municipal Facility Improvements	200,000	60,000	60,000	60,000	60,000	440,000
Total	200,000	60,000	60,000	60,000	60,000	440,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # LNB-19-002

Project Name City Hall Parking Lot Repairs

Department Lands & Buildings

Contact BJ King

Type Maintenance

Useful Life

Category Maintenance (non-depr)

Priority 2 Very Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$20,000**

Description

Replace the detoirating concrete sections of the City Administration Building south parking lot

Justification

Several sections of the City Administration south parking lot are detiorating and in need of replacement

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	20,000					20,000
Total	20,000					20,000

Funding Sources	2019	2020	2021	2022	2023	Total
301 - Capital Improvements	20,000					20,000
Total	20,000					20,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
301.605.53499 - Other Maintenance Services	20,000					20,000
Total	20,000					20,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-15-003

Project Name Master Planning - Multiple Parks

Department Parks Department

Contact Lenier Crawford

Type Other

Useful Life 0 years

Category Engineering/Design Study (non

Priority 3 Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$15,000**

Description

Development of site and recreational use design plans and a review and design of all parks, including Liberty, Freedom and Citizen's parks. Project to include landscape, recreational facilities, drainage, features, parking and general use. Freedom Park plan should incorporate the Taylor Road tral (2018) into its entry and western side.

Justification

Liberty and Citizen's Parks are open, passive parks that require a use identity to benefit the community as a whole and to establish priority level for maintenance, use and repair; PAB has a proposed site planfor Freedom park upon which to build a permanent plan. All parks in the City should have and serve a specific purpose and designated use; Consider complete plan project for maximum cost savings.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design/Inspection	7,500	7,500				15,000
Total	7,500	7,500				15,000

Funding Sources	2019	2020	2021	2022	2023	Total
101 - General Fund	7,500	7,500				15,000
Total	7,500	7,500				15,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
101.604.53302 - Engineering Design/Review Svcs	7,500	7,500				15,000
Total	7,500	7,500				15,000

Capital Improvements and Major Initiative

2019 *thru* 2023

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
CIP Project No
Incl in Budget Yes

Total Project Cost: **$67,500**

Description

Proposed removal of identified dead and overhanging trees, limbs and undercarriage 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 be performed entirely or in part by city staff and equipment..

Prior	Expenditures	2019	2020	2021	2022	2023	Total
17,500	Construction/Contract	10,000	10,000	10,000	10,000	10,000	50,000
Total	Total	10,000	10,000	10,000	10,000	10,000	50,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
17,500	101 - General Fund	5,000	5,000	5,000	5,000	5,000	25,000
Total	207 - Park Use	5,000	5,000	5,000	5,000	5,000	25,000
	Total	10,000	10,000	10,000	10,000	10,000	50,000

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
18,000	101.604.53650 - Tree Maintenance/Removal	5,000	5,000	5,000	5,000	5,000	25,000
Total	207.604.54124 - Grounds & Park Maintenance	5,000	5,000	5,000	5,000	5,000	25,000
	Total	10,000	10,000	10,000	10,000	10,000	50,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Department Parks Department
Contact Dave Ramsey

Project # PRK-16-008
Project Name Liberty Park Parking Lot Expansion & Improvement

Type Infrastructure
Useful Life 20 years
Category Parking Lot - Asphalt
Priority 4 Less Important

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$5,000**

Description

Proposed expansion of the Liberty Park parking lot to incorporate an ' L' shaped configuration.

Justification

The current parking lot permits only one line of parked cars, which limits the overall accessibility to a park which has been identified as a destination attraction (trail). The proposed L shaped lot expansion to the north side will permit ease of access to park property and permit maximized parking sites. The proposed expansion will be gravel based.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	5,000					5,000
Total	5,000					5,000

Funding Sources	2019	2020	2021	2022	2023	Total
207 - Park Use	5,000					5,000
Total	5,000					5,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
207.604.55402 - Park & Trail Improvements	5,000					5,000
Total	5,000					5,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-16-010

Project Name Asphalt Chips/Gravel for Park Parking Areas

Department Parks Department
Contact Dave Ramsey
Type Maintenance
Useful Life 0 years
Category Maintenance (non-depr)
Priority 3 Important

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$34,500**

Description

The current parking areas require the periodic application of gravel and/or available asphalt millings. It is estimated to cost approximately $4500.00 for gravel application. The application of asphalt millings would require the placement and rolling of product only.

Justification

Gravel was donated to the city in 2014 for Foundation park parking areas. The city must establish a schedule for the the replacement and/or preservation of park parking areas on a rotational basis for community use.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
4,500	Construction/Contract	6,000	6,000	6,000	6,000	6,000	30,000
Total	Total	6,000	6,000	6,000	6,000	6,000	30,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
4,500	201 - Street Fund					6,000	6,000
Total	207 - Park Use	6,000	6,000	6,000	6,000		24,000
	Total	6,000	6,000	6,000	6,000	6,000	30,000

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
4,500	207.604.54124 - Grounds & Park Maintenance	6,000	6,000	6,000	6,000	6,000	30,000
Total	Total	6,000	6,000	6,000	6,000	6,000	30,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-17-001

Project Name Karr Park Path Repaving

Department Parks Department

Contact Dave Ramsey

Type Unassigned

Useful Life 15 years

Category Sidewalks - Asphalt

Priority 3 Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$6,000**

Description

Widening and repaving the paths in Karr Park. The park will receive more traffic after the police station is built.

Justification

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	6,000					6,000
Total	6,000					6,000

Funding Sources	2019	2020	2021	2022	2023	Total
207 - Park Use	6,000					6,000
Total	6,000					6,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
207.604.55402 - Park & Trail Improvements	6,000					6,000
Total	6,000					6,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-17-002

Project Name Park Shelter House Roof Replacement Program

Department Parks Department

Contact Dave Ramsey

Type Buildings & Improvements

Useful Life 15 years

Category Roof Cover

Priority 3 Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$30,000**

Description

Annual park shelter house roof replacement. A different shelter will be improved each year.

Justification

Shelter roofs are coming to the end of their usefull lives. The roof on the shelter at Municipal Park has been replaced this year. Upon visual inspection, the roofs of the other shelters and garages in the park system are showing their age.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
7,500	Construction/Contract	7,500	5,000	2,500	5,000	2,500	22,500
Total	Total	7,500	5,000	2,500	5,000	2,500	22,500

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
7,500	207 - Park Use	7,500	5,000	2,500	5,000	2,500	22,500
Total	Total	7,500	5,000	2,500	5,000	2,500	22,500

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
7,500	207.604.55403 - Municipal Facility Improvements	7,500	5,000	2,500	5,000	2,500	22,500
Total	Total	7,500	5,000	2,500	5,000	2,500	22,500

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-17-003

Project Name Park Pond Management

Department Parks Department
Contact Dave Ramsey
Type Maintenance
Useful Life 0 years
Category Maintenance (non-depr)
Priority 3 Important

RAMP Project No
CIP Project No
Incl in Budget Yes

Total Project Cost: **$28,000**

Description

The three park ponds (Foundation, Liberty and Citizens have been unattended for years. Each pond needs proffessional care to increase the value to the visitors.

Justification

The ponds are overgrown with vegitation and debris. The algae issue is unaddressed and is out of control making the use of the pond minimized. The natural beauty of the ponds need to be returned to an acceptable level.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
8,000	Construction/Contract	4,000	4,000	4,000	4,000	4,000	20,000
Total	Total	4,000	4,000	4,000	4,000	4,000	20,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
8,000	207 - Park Use	4,000	4,000	4,000	4,000	4,000	20,000
Total	Total	4,000	4,000	4,000	4,000	4,000	20,000

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
8,000	207.604.54124 - Grounds & Park Maintenance	4,000	4,000	4,000	4,000	4,000	20,000
Total	Total	4,000	4,000	4,000	4,000	4,000	20,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-17-006

Project Name Liberty Park Improvements

Department Parks Department

Contact Dave Ramsey

Type Buildings & Improvements

Useful Life 50 years

Category Permanent Structures

Priority 3 Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$35,000**

Description

Liberty Park currently has no shelter house or grill facilities. The park has unlimited potential to the city as a wonerful relaxing destination to all of the people of Pataskala.

Justification

This park has the potential to be one of most relaxing parks in the city. The need for a shelter house and a permament grill is essential for the park to serve the surrounding community as well as folks from other parts of the city

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	35,000					35,000
Total	35,000					35,000

Funding Sources	2019	2020	2021	2022	2023	Total
301 - Capital Improvements	35,000					35,000
Total	35,000					35,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
301.604.55403 - Municipal Facility Improvements	35,000					35,000
Total	35,000					35,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-18-001

Project Name Liberty Park Trail and Bridge Improvements

Department Parks Department
Contact BJ King
Type Land Improvements
Useful Life 10 years
Category Landscaping
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$10,000**

Description

Improve existing trail and add additional clear space at Liberty Park; See overview map. Beging with clearing of areas Spring 2018; Establish trail mid-2019 or Spring 2020. Potential grant funded project. Costs will be updated upon completion of survey.

Justification

Liberty Park has potential to be a passive recreational asset for the Brooksedge Community; Existing trail is overgrown and lacks definition; Bridge is all but invisible due to heavy overgrowth; Wooded area is dangerous due to multiple tree limbs and overgrowth.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	10,000					10,000
Total	10,000					10,000

Funding Sources	2019	2020	2021	2022	2023	Total
301 - Capital Improvements	10,000					10,000
Total	10,000					10,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
301.604.55402 - Parks & Trails Improvements	10,000					10,000
Total	10,000					10,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-18-002

Project Name Municipal Park Security Lighting

Department Parks Department

Contact BJ King

Type Land Improvements

Useful Life 20 years

Category Outdoor Lighting

Priority 3 Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$10,700**

Description

Replace or install exterior timed, solar powered security lighting on Park buildings to include both ends of Foundation Park soccer and softball garage, Service garage (6), Municipal Park pool entrance area (2) Rear pool building (2), Freedom park shelter house (2), Karr park main shelter building, east and west side (2); Total of 14. Freedom Park would require electric source (disconnect, meter, etc) at the pole and/or light placed at pole directly. General maintenance after installation.

Justification

Current exterior lights are broken or have been vandalized. Some buildings lack entirely; Repair and/or installation would provide one step security and protection for park assets and vandalism activities; Solar power option would preclude excessive wiring and also electric shock or disruption.

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease	8,700					8,700
Other	400	400	400	400	400	2,000
Total	9,100	400	400	400	400	10,700

Funding Sources	2019	2020	2021	2022	2023	Total
101 - General Fund	400	400	400	400	400	2,000
301 - Capital Improvements	8,700					8,700
Total	9,100	400	400	400	400	10,700

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
101.604.54124 - Grounds & Park Maintenance	400	400	400	400	400	2,000
301.604.55402 - Parks & Trails Improvements	8,700					8,700
Total	9,100	400	400	400	400	10,700

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-19-001

Project Name Foundation Park Ball Diamonds Fence Repair

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

RAMP Project No
CIP Project No
Incl in Budget Yes

Total Project Cost: **$8,000**

Description

Repair/replace damaged sections of fencing around all 3 ball diamonds at Foundation Park

Justification

The city is responsible for maintining the public ball diamonds at Foundation Park. Sections of fencing on all 3 diamonds is in need of repair/replacement. The city enters into field use agreements for youth ball leagues each year for use of the fields. With the organizations paying to rent the fields, the fields should be in a well maintained state.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	3,000	5,000				8,000
Total	3,000	5,000				8,000

Funding Sources	2019	2020	2021	2022	2023	Total
101 - General Fund	3,000	5,000				8,000
Total	3,000	5,000				8,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
101.605.53499 - Other Maintenance Services	3,000	5,000				8,000
Total	3,000	5,000				8,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Department Parks Department
Contact Lenier Crawford

Project # PRK-19-002
Project Name Dugout Benches for Foundation Park Ball Diamonds

Type Land Improvements
Useful Life 15 years
Category Athletic Fields
Priority 2 Very Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$5,000**

Description

Replacement benches for dugout areas at 3 Foundation Park ball fields. Would like to reach out to local lumbar companies to donate materials to construct overhangs for the areas.

Justification

The Masons donated money to have concrete installed at the dugout locations at the 3 Foundation Park ball fields. With the installation of cement, new benches need to be installed on the cement.

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease	5,000					5,000
Total	5,000					5,000

Funding Sources	2019	2020	2021	2022	2023	Total
101 - General Fund	5,000					5,000
Total	5,000					5,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
207.604.54124 - Grounds & Park Maintenance	5,000					5,000
Total	5,000					5,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-19-003

Project Name Foundation Park Parking Lot Expansion

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Department Parks Department

Contact Lenier Crawford

Type Land Improvements

Useful Life 20 years

Category Parking Lot - Asphalt

Priority 2 Very Important

Total Project Cost: **$20,000**

Description

Expansion of parking areas in Foundation Park

Justification

Foundation Park has become the location of several large activities including the city soccer program, annual Power Show, and the annual Independence Day fireworks celebration. With these larger events, the need for expansion of the existing parking areas/construction of new lots needs to be completed.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract			20,000			20,000
Total			20,000			20,000

Funding Sources	2019	2020	2021	2022	2023	Total
301 - Capital Improvements			20,000			20,000
Total			20,000			20,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
301.604.55402 - Parks & Trails Improvements			20,000			20,000
Total			20,000			20,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Department Parks Department
Contact Lenier Crawford

Project # PRK-19-004
Project Name Foundation Park Shelter/Shade

Type Land Improvements
Useful Life 20 years
Category Retaining Walls
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$15,000**

Description

Add a shelter to the property. The American Academy of Dermatology's (AAD) Shade Structure Program awards funds to schools, day-cares, parks, and other non-profit organizations for installing permanent shade structures where children learn and play. Each shade structure award is valued up to $8,000, which includes the cost for shade structure materials and installation. In addition to the grant, the AAD also provides a permanent sign near the shade structure featuring sun-safety tips. The AAD receives support for this program through donations from its members, outside organizations and individuals. Total project cost estimated to be $15,000 with an estimated local contribution of $7,000.

Justification

The park is 50+ acres and only has 1 shelter that is located near Conaways Trail. Being able to offer an additional space for rentals and for families to use for shade is beneficial.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract			15,000			15,000
Total			15,000			15,000

Funding Sources	2019	2020	2021	2022	2023	Total
Other Miscellaneous Grants			15,000			15,000
Total			15,000			15,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
301.604.55402 - Parks & Trails Improvements			15,000			15,000
Total			15,000			15,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-19-005

Project Name Foundation Park Restroom Improvements

Department Parks Department

Contact Lenier Crawford

Type Buildings & Improvements

Useful Life 10 years

Category Interior Renovation

Priority 3 Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$4,000**

Description

Improve the rest room facilities at Foundation Park

Justification

The restroom facilities at Foundation Park are in need of updating. Replace toilets, sinks, and paint rest rooms. Potentially add additional stalls.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	4,000					4,000
Total	4,000					4,000

Funding Sources	2019	2020	2021	2022	2023	Total
207 - Park Use	4,000					4,000
Total	4,000					4,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
207.604.55403 - Municipal Facility Improvements	4,000					4,000
Total	4,000					4,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-19-006

Project Name Foundation Park Signage

Department Parks Department

Contact Lenier Crawford

Type Land Improvements

Useful Life 10 years

Category Landscaping

Priority 3 Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$7,000**

Description

Replace the aged signs at Foundation Park - both on the north and south entrances

Justification

The signs located at the north and south entries to Foundation Park are aged and not consistent with signage in other parks. Conaways Trail sign is also in need of removal and replacement.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	7,000					7,000
Total	7,000					7,000

Funding Sources	2019	2020	2021	2022	2023	Total
101 - General Fund	7,000					7,000
Total	7,000					7,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
101.604.54124 - Grounds & Park Maintenance	7,000					7,000
Total	7,000					7,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-19-007

Project Name Add Additional Athletic Fields

Department Parks Department

Contact Lenier Crawford

Type Land Improvements

Useful Life 15 years

Category Soccer Fields

Priority 5 Future Consideration

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$25,000**

Description

Add additional soccer/flag football fields in the east field on south side of the park

Justification

The space that would be utilized is currently brush hogged by Public Service Department several times per year. Our city soccer program is expected to grow as we are receiving registrations from surrounding communities. The vision for Foundation is that this location is our Athletic Complex that will serve all members of the community.

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease			25,000			25,000
Total			25,000			25,000

Funding Sources	2019	2020	2021	2022	2023	Total
301 - Capital Improvements			25,000			25,000
Total			25,000			25,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
207.604.54124 - Grounds & Park Maintenance			25,000			25,000
Total			25,000			25,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-19-008

Project Name Karr Park Restroom Updates

Department Parks Department

Contact Lenier Crawford

Type Buildings & Improvements

Useful Life 10 years

Category Interior Renovation

Priority 2 Very Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$3,000**

Description

Update fixtures in Karr Park restrooms. Paint interior walls. Install concrete at entrance to replace detoriating asphalt.

Justification

The restrooms at Karr Park are dated and in need of replacement. The walls need to be painted. The asphalt entry is detoriating and needs replaced. Karr Park is attractive for rentals due to having accessible restrooms.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	3,000					3,000
Total	3,000					3,000

Funding Sources	2019	2020	2021	2022	2023	Total
207 - Park Use	3,000					3,000
Total	3,000					3,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
207.604.54124 - Grounds & Park Maintenance	3,000					3,000
Total	3,000					3,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Department Parks Department
Contact Lenier Crawford

Project # PRK-19-009
Project Name Karr Park Public Garden Improvements

Type Land Improvements
Useful Life 10 years
Category Landscaping
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$5,000**

Description

Repair the damaged raised garden areas in Karr Park. The city would seek local funding for most, if not all, of the cost thorugh donations and/or sponsorships. In addition, the city would seek to identify an small-dollar grants that would be applicable for the project.

Justification

The existing raised garden beds in Karr Park are damaged. Wood needs to be replaced, beds need cleaned out, and made to be more sturdy.

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease	5,000					5,000
Total	5,000					5,000

Funding Sources	2019	2020	2021	2022	2023	Total
101 - General Fund	5,000					5,000
Total	5,000					5,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
101.604.54124 - Grounds & Park Maintenance	5,000					5,000
Total	5,000					5,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-19-010

Project Name Self-Propelled Airless Paint Sprayer

Department Parks Department
Contact Lenier Crawford
Type Equipment
Useful Life 15 years
Category Grounds & Agrictultural Equip
Priority 1 Critical

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$6,000**

Description

Purchase a self propelled airless paint sprayer from Pioneer Athletics.

Justification

Currently we have 11 soccer fields to line for our soccer program. To line 11 fields not including the layout time, it takes approximately a day and a half to complete with a walk behind aerosol sprayer. Experiening the full layout of all fields and lining them in Summer of 2018, the parks manager spent 30 hours at one park in preparation for opening fall season.

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease	6,000					6,000
Total	6,000					6,000

Funding Sources	2019	2020	2021	2022	2023	Total
206 - Recreation Fund	6,000					6,000
Total	6,000					6,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
206.604.54403 - Small Tools & Equipment	6,000					6,000
Total	6,000					6,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-19-011

Project Name Foundation Park Fitness Trail

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Department Parks Department

Contact Lenier Crawford

Type Equipment

Useful Life 15 years

Category Outdoor Recreational Equipme

Priority 5 Future Consideration

Total Project Cost: **$10,000**

Description

Adding 10 fitness stations with signed to the trail around the perimeter of Foundation park.

Justification

With a growing population in Pataskala we should offer fitness amenities to the residents at our largest park in town. Once the 1.4 miles trail is paved or has a surface fitness equipment can be installed around the loop. Quote ~ 8,000

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease		10,000				10,000
Total		10,000				10,000

Funding Sources	2019	2020	2021	2022	2023	Total
207 - Park Use		10,000				10,000
Total		10,000				10,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
207.604.55402 - Park & Trail Improvements		10,000				10,000
Total		10,000				10,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-19-012

Project Name LEADS Park Athletic Improvements

Department Parks Department

Contact Lenier Crawford

Type Land Improvements

Useful Life 15 years

Category Athletic Fields

Priority 3 Important

RAMP Project No

CIP Project Yes

Incl in Budget Yes

Total Project Cost: **$4,000**

Description

Revitalizing the baseball diamond at Leads park. Fixing the fence, enhancing the dugout spaces and making the infield playable. The basketball courts here are not in great shape as they require removal and replacements

Justification

With access to Leads Park and local LHYA/Watkins baseball program increasing this could serve as a location to rent out to our residents. Basketball court surface is currently in bad shape. There is exposed concrete below the rim which poses a hazard.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	4,000					4,000
Total	4,000					4,000

Funding Sources	2019	2020	2021	2022	2023	Total
301 - Capital Improvements	4,000					4,000
Total	4,000					4,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
301.604.54124 - Grounds & Park Maintenance	4,000					4,000
Total	4,000					4,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Department Parks Department
Contact Lenier Crawford

Project # PRK-19-013
Project Name Foundation Park Holding Tank

Type Land Improvements
Useful Life 15 years
Category Septic Systems
Priority 1 Critical

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$11,000**

Description

Holding tank needs replaced to eliminate being pumped various times through the year.

Justification

This has been a long term issue for many years. To eliminate further issues we should take care of the problem with the most cost effective method.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	11,000					11,000
Total	11,000					11,000

Funding Sources	2019	2020	2021	2022	2023	Total
301 - Capital Improvements	11,000					11,000
Total	11,000					11,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
301.604.55402 - Parks & Trails Improvements	11,000					11,000
Total	11,000					11,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Department Parks Department
Contact Lenier Crawford

Project # PRK-19-014
Project Name Liberty Park Fishing Dock

Type Equipment
Useful Life 15 years
Category Outdoor Recreational Equipme
Priority 4 Less Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$10,000**

Description

Adding a fishing dock/pier for the large pond would allow for neighorhood residents and others to use for fishing and as a means to relax near waters edge. Construction cost not anticipated to exceed $10,000. Funding for the project would come from a 2020 Nature Works grant, with a 25% local match.

Justification

Liberty Park is in a neighborhood and is currently undeveloped. With the large pond here and the intent to offer fishing programs in 2019 it would serve as a location where all demographics could come and visit the park and be comfortable near the water.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract			10,000			10,000
Total			10,000			10,000

Funding Sources	2019	2020	2021	2022	2023	Total
ODNR Grant			10,000			10,000
Total			10,000			10,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
301.604.55402 - Parks & Trails Improvements			10,000			10,000
Total			10,000			10,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-19-015

Project Name Citizens Park Parking Lot Expansion

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Department Parks Department

Contact Lenier Crawford

Type Land Improvements

Useful Life 20 years

Category Parking Lot - Asphalt

Priority 1 Critical

Total Project Cost: **$10,000**

Description

Expand on the existing lot that is current at the park

Justification

The lot that is on the property now is merely used as a turn around. We would like to expand the parking lot to justify adding park amenities within the next few years once a Master Parks plan is professionaly developed in 2019

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	10,000					10,000
Total	10,000					10,000

Funding Sources	2019	2020	2021	2022	2023	Total
101 - General Fund	10,000					10,000
Total	10,000					10,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
101.604.54124 - Grounds & Park Maintenance	10,000					10,000
Total	10,000					10,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Department Parks Department
Contact Lenier Crawford

Project # PRK-19-016
Project Name Dog Park

Type Land Improvements
Useful Life 15 years
Category Athletic Fields
Priority 5 Future Consideration

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: $5,000

Description

Based on several surveys: Dog Parks are a need in the area near or in several of our densely populated areas in the city. Many of our residents go to neighboring cities for this purpose.

Justification

Creation of a dog park for the community.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract		5,000				5,000
Total		5,000				5,000

Funding Sources	2019	2020	2021	2022	2023	Total
101 - General Fund		5,000				5,000
Total		5,000				5,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
101.604.54124 - Grounds & Park Maintenance		5,000				5,000
Total		5,000				5,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-19-017

Project Name Frisbee Golf Course

Department Parks Department

Contact Lenier Crawford

Type Equipment

Useful Life 15 years

Category Athletic Equipment

Priority 5 Future Consideration

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$5,000**

Description

Adding a frisbee golf course on a city own property. Creek Rd and Refugee Rd

Justification

Based on surveys sent out to the residents there's a need/want for a disc golf course in town. Many residents travel outside of city limits.

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease		5,000				5,000
Total		5,000				5,000

Funding Sources	2019	2020	2021	2022	2023	Total
206 - Recreation Fund		5,000				5,000
Total		5,000				5,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
206.604.55101 - Equipment		5,000				5,000
Total		5,000				5,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-19-018

Project Name Parks Riding Mower Purchase

Department Parks Department

Contact Lenier Crawford

Type Equipment

Useful Life 15 years

Category Grounds & Agrictultural Equip

Priority 1 Critical

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$20,000**

Description

New lawn mower is needed (Hustler) The mowers are replaced in a cycled manner every two years.

Justification

Currently we have two mowers and each are nearing there end of life and should be traded in and replaced. For 2019 the 1 mower that needs replaced has over 1000 hours of use.

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease	10,000	10,000				20,000
Total	10,000	10,000				20,000

Funding Sources	2019	2020	2021	2022	2023	Total
101 - General Fund	10,000	10,000				20,000
Total	10,000	10,000				20,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
101.604.55101 - Equipment	10,000	10,000				20,000
Total	10,000	10,000				20,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-19-019

Project Name Upgrade Foundation Park Playground Structures

Department Parks Department

Contact Lenier Crawford

Type Equipment

Useful Life 15 years

Category Outdoor Recreational Equipme

Priority 5 Future Consideration

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$30,000**

Description

Replacing existing playground structures

Justification

Current playground structures are nearing 20 years of life. Replacing them with updated/modern playgrounds is ideal to keep traffic in the park.

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease			30,000			30,000
Total			30,000			30,000

Funding Sources	2019	2020	2021	2022	2023	Total
301 - Capital Improvements			30,000			30,000
Total			30,000			30,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
301.604.55402 - Parks & Trails Improvements			30,000			30,000
Total			30,000			30,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Department Parks Department
Contact Lenier Crawford

Project # PRK-19-020
Project Name Municipal Park Baseball Diamond Improvements

Type Land Improvements
Useful Life 15 years
Category Athletic Fields
Priority 3 Important

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$6,000**

Description

Certain areas of the fence has been damaged due to fallen trees. The infield has been neglected and will require field work and additional brick dust/clay mixture. The spectator area needs improved.

Justification

The city is responsible for maintining the public ball diamonds at Municipal Pak. The city enters into field use agreements for youth ball leagues each year for use of the fields. With the organizations paying to rent the fields, the fields should be in a well maintained state. Field maintenance

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease	6,000					6,000
Total	6,000					6,000

Funding Sources	2019	2020	2021	2022	2023	Total
207 - Park Use	6,000					6,000
Total	6,000					6,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
207.604.54124 - Grounds & Park Maintenance	6,000					6,000
Total	6,000					6,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Department Parks Department
Contact Lenier Crawford

Project # PRK-19-021
Project Name Municipal Park Trail Relocation/Expansion

Type Land Improvements
Useful Life 15 years
Category Running Track
Priority 1 Critical

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$150,000**

Description

Current trail is beginning to erode, and relocating the trail would eliminate the erosion issue. Additionally, the trail would be extended down Mill Street to connect the Licking Park District's property that is adjacent to city-owned land. Currently working on engineering for cost estimates. Funding would primarily come from a ODNR Recreational Trails grant with a 20% required local match. The maximum project award is $150,000.

Justification

Begin Phase 2 of the multi use trail that will link Municipal Park to Licking Park District and City property on Mill St. Current trail is currently in danger of additional damage due to erosion which will ultimately become hazardous to our park goers

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract		150,000				150,000
Total		150,000				150,000

Funding Sources	2019	2020	2021	2022	2023	Total
ODNR Grant		150,000				150,000
Total		150,000				150,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
301.604.55402 - Parks & Trails Improvements		150,000				150,000
Total		150,000				150,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # PRK-19-022

Project Name Foundation Park Trail Improvements

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Department Parks Department

Contact Lenier Crawford

Type Land Improvements

Useful Life 15 years

Category Running Track

Priority 2 Very Important

Total Project Cost: **$10,000**

Description

Trail in Foundation Park is composed of mulch and retains water. Adding stone or paving the existing trail (1.4 miles) would improve the quality of the path, and increase resident usage.

Justification

Current Trail is mulched. The mulch begins to breakdown and causes a lot of standing water. Paving the trail or adding stone will allow or greater use of the park. Offers a safe and clean location for residents to enjoy.

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease	10,000					10,000
Total	10,000					10,000

Funding Sources	2019	2020	2021	2022	2023	Total
207 - Park Use	10,000					10,000
Total	10,000					10,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
207.604.54124 - Grounds & Park Maintenance	10,000					10,000
Total	10,000					10,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Department Parks Department
Contact Lenier Crawford

Project # PRK-19-023
Project Name Foundation Park Basketball Courts

Type Land Improvements
Useful Life 15 years
Category Athletic Fields
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$10,000**

Description

Current basketball surface is cracked and uneven. Court needs to be resurfaced and lined. Also add bench and additional shade around the court.

Justification

The city needs to offer our youth and adults in the area a safe premier facility to play basketball. Future thoughts of having a summer basketball tournament for Pataskala residents and surrounding communities.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract			10,000			10,000
Total			10,000			10,000

Funding Sources	2019	2020	2021	2022	2023	Total
301 - Capital Improvements			10,000			10,000
Total			10,000			10,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
301.604.55402 - Parks & Trails Improvements			10,000			10,000
Total			10,000			10,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # POL-14-001

Project Name Cruiser Replacements

RAMP Project No

CIP Project Yes

Incl in Budget Yes

Department Police

Contact Bruce Brooks

Type Vehicles

Useful Life 5 years

Category Cars & Light Trucks

Priority 1 Critical

Total Project Cost: **$910,000**

Description

The Police department currently maintains a 3-5 year rotation schedule for its cruisers, The plan calls for replacing between 2 cruiser each year. Each cruiser expected to cost $47,000 including striping and equipping.

Justification

In addition to the mileage travelled by the vehicles, they also spend sa ignificant amount of time idling. The impact to the vehicle caused by going from idle to full speed puts significant stress on the engine, resulting in decreased overall life for the vehicle. Rotational plan would maintain a reasonable average age per vehicle. Crusier #6, 2012 Dodge Charger, has 100,000 miles and 8,800 idle hours. Crusier #17, 2013 Ford Interceptor SUV, has 79,000 miles with 7000 idle hours. Crusier #9, 2012 Dodge Charger, has 75,000 miles and 5200 idle hours. Crusier #18, 2013 Ford Interceptor SUV, 68,000 miles and 3800 idle hours. It would be beneficial to replace two this year rather than three the following year.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
440,000	Purchase/Lease	94,000	94,000	94,000	94,000	94,000	470,000
Total	Total	94,000	94,000	94,000	94,000	94,000	470,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
440,000	208 - Police Fund	94,000	94,000	94,000	94,000	94,000	470,000
Total	Total	94,000	94,000	94,000	94,000	94,000	470,000

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
440,000	208.301.55302 - Police Cruisers	94,000	94,000	94,000	94,000	94,000	470,000
Total	Total	94,000	94,000	94,000	94,000	94,000	470,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # POL-16-002

Project Name Computer Replacement Program

Department Police

Contact Bruce Brooks

Type Equipment

Useful Life 3 years

Category Computer Equipment

Priority 1 Critical

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$22,500**

Description

This project proposes for the annual computer replacement program in 2018-2022. Computer replacement need is something that happens quickly and usually without warning. We feel it is a good idea to have funds available in the case it is needed.

Justification

Current equipment is outdated, and experiencing a large number of mechanical issues due to their advanced age.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
10,000	Purchase/Lease	2,500	2,500	2,500	2,500	2,500	12,500
Total	Total	2,500	2,500	2,500	2,500	2,500	12,500

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
10,000	208 - Police Fund	2,500	2,500	2,500	2,500	2,500	12,500
Total	Total	2,500	2,500	2,500	2,500	2,500	12,500

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
10,000	208.301.54402 - Computer Hardware/Software	2,500	2,500	2,500	2,500	2,500	12,500
Total	Total	2,500	2,500	2,500	2,500	2,500	12,500

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # POL-19-001

Project Name Police Body Cameras

Department Police

Contact Bruce Brooks

Type Equipment

Useful Life 10 years

Category Law Enforcement Equipment

Priority 2 Very Important

RAMP Project No

CIP Project Yes

Incl in Budget Yes

Total Project Cost: **$19,285**

Description

Purchase of twelve (12) WatchGuard body cameras, three(3) charging stations and one (1) transfer station, Proposed project includes evidence library software, licensing and video cloud storage.

Justification

Policing today has become reliant on officer accountability. We currently have video camera's in every police cruiser which help with accountability. The problem with cruiser video is it doesn't see what's not directly in front of it. The majority of calls for service do not take place in front of the cruiser. Body cams will allow for a complete accounting of the incident and offer better protection for the officer's and the City moving forward.

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease	19,285					19,285
Total	19,285					19,285

Funding Sources	2019	2020	2021	2022	2023	Total
208 - Police Fund	19,285					19,285
Total	19,285					19,285

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
208.301.55101 - Equipment	19,285					19,285
Total	19,285					19,285

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # POL-19-002

Project Name Replacement Tasers

Department Police

Contact Bruce Brooks

Type Equipment

Useful Life 10 years

Category Law Enforcement Equipment

Priority 3 Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$9,833**

Description

Purchase of five (5) new tasers with holsters and molle attachments.

Justification

We currently have nine (9) X26 tasers that were purchased in 2005. These versions of the taser are no longer supported by the company and are beginning to fail. We would like to begin upgrading them to the latest version to ensure all of our officers are equipped.

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease	5,463	4,370				9,833
Total	5,463	4,370				9,833

Funding Sources	2019	2020	2021	2022	2023	Total
208 - Police Fund	5,463	4,370				9,833
Total	5,463	4,370				9,833

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
208.301.55101 - Equipment	5,463	4,370				9,833
Total	5,463	4,370				9,833

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # POL-19-003

Project Name Handheld Radar Unit

Department Police

Contact Bruce Brooks

Type Equipment

Useful Life 10 years

Category Law Enforcement Equipment

Priority 4 Less Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$1,495**

Description

Purchase of one (1) handheld radar unit.

Justification

Due to the rural nature of many of the streets in Pataskala it is difficult to poistion a vehicle to appropriately to monitor speed. The addition of a handheld unit will afford officer's the ability to monitor these difficult areas.

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease	1,495					1,495
Total	1,495					1,495

Funding Sources	2019	2020	2021	2022	2023	Total
208 - Police Fund	1,495					1,495
Total	1,495					1,495

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
208.301.55101 - Equipment	1,495					1,495
Total	1,495					1,495

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-14-064

Project Name Broad Street Intersection Pedestrian Improvements

Department Public Service
Contact Alan Haines
Type Infrastructure
Useful Life 35 years
Category Sidewalks - Concrete
Priority 1 Critical

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$579,650**

Description

Provide new pedestrian facilities at intersections and provide connectivity in high foot traffic areas in accordance with the Pataskala Safe Travel Plan. The current plan includes pedestrian facility upgrades in 6 phases as follows: Phase I, Pedestrian facilities at the Western intersection of SR 310 and SR 16; Phase 2, Connectivity from Subway to the western intersection of SR 310 and SR 16; Phase 3, Pedestrian facilities at the eastern intersection of SR 310 and SR 16; Phase 4, Connectivity from western intersection to eastern intersection of SR 310 and SR 16; Phase 5, Pedestrian facilities at the intersection of Summit Road and SR 16; Phase 6, Pedestrian facilities at the intersection of Taylor Road and SR 16. Estimated cost for all aspects of all phases is approximately $600,000. Grant opportunities and fee in-lieu of sidewalk funds will be investigated for supplementary funding as this effort moves forward.

Justification

Residents are currently walking in the roadway due to the absence of sidewalks along their route. Installation of sidewalks in the high-demand areas is being requested to ensure pedestrian safety.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
79,650	Planning/Design/Inspection	45,500	15,000	40,000	21,000	23,500	145,000
Total	Land/ROW Acquisition	15,000					15,000
	Construction/Contract	40,000	95,000	65,000	80,000	60,000	340,000
	Total	100,500	110,000	105,000	101,000	83,500	500,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
79,650	201 - Street Fund	85,500	110,000	105,000	101,000	83,500	485,000
Total	301 - Capital Improvements	15,000					15,000
	Total	100,500	110,000	105,000	101,000	83,500	500,000

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
79,650	201.104.53302 - Engineering Design/Review Svcs	30,500		30,000	6,000	13,500	80,000
Total	201.104.53303 - Engineering Inspection Services	15,000	15,000	10,000	15,000	10,000	65,000
	201.401.55401 - Street & Road Improvements	40,000	95,000	65,000	80,000	60,000	340,000
	301.401.55499 - Other Capital Projects	15,000					15,000
	Total	100,500	110,000	105,000	101,000	83,500	500,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-14-070

Project Name Mink Street Improvements - Phase II

Department Public Service

Contact Alan Haines

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 2 Very Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$7,960,417**

Description

Construct road and road-related improvements to Mink Street from Broad Street to the bridge north of Havens Corner. The project will widen Mink St. with paved shoulders. $50,000 in local funds have been added to the project to cover anticipated additional costs for project delays that will push construction into 2019.

Justification

The driving surface on Mink Street is beyond its' service life. The city has received state funding for a majority of the overall project costs.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
7,910,417	Construction/Contract	50,000					50,000
Total	**Total**	50,000					50,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
7,910,417	201 - Street Fund	50,000					50,000
Total	**Total**	50,000					50,000

Budget Impact/Other

Funding for expenses in Capital Improvements fund to come from MORPC grant. Debt service is based on 2.9% average coupon and 20 year amortization.

Prior	Budget Items	2019	2020	2021	2022	2023	Total
7,910,417	201.401.55401 - Street & Road Improvements	50,000					50,000
Total	**Total**	50,000					50,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-16-013

Project Name Taylor Road Drainage Improvements

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

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$190,000**

Description

This project, with funding as shown, will include the design and installation of new storm sewers to replace the existing storm tiles on both sides of Taylor Road. The project would start at Barry Road and run south on both sides of Taylor Road for 800' to the ditch-line running to the west from Taylor Road. While a full study is not likely needed, further investigation of the issue is recommended before determining a final solution.

Justification

For many years, this area has had drainage issues. The intersection of Taylor Road and Barry Road floods on a regular basis due to inadequate storm sewers. These storm sewers were installed when the waterlines were installed. The pipes were not sized correctly, and have inconsistent grades

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design/Inspection	15,000	25,000				40,000
Construction/Contract		150,000				150,000
Total	15,000	175,000				190,000

Funding Sources	2019	2020	2021	2022	2023	Total
201 - Street Fund	15,000	175,000				190,000
Total	15,000	175,000				190,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
201.104.53302 - Engineering Design/Review Svcs	15,000					15,000
201.104.53303 - Engineering Inspection Services		25,000				25,000
201.401.55499 - Other Capital Projects		150,000				150,000
Total	15,000	175,000				190,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-16-014

Project Name 2015 Capital Equipment Lease

RAMP Project No

CIP Project No

Incl in Budget Yes

Department Public Service

Contact Jamie Nicholson

Type Other

Useful Life 0 years

Category Equipment Lease Payment (no

Priority 1 Critical

Total Project Cost: **$420,716**

Description

Annual lease payment on capital equipment purchased in 2015. Equipment purchased included: dump trucks, skid steer, backhoe and Durapatcher.

Justification

Annual payments required per the term of the lease agreement.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
315,537	Purchase/Lease	105,179					105,179
Total	Total	105,179					105,179

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
315,537	205 - Permissive License Tax	105,179					105,179
Total	Total	105,179					105,179

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
315,537	205.401.55303 - Heavy Equipment	105,179					105,179
Total	Total	105,179					105,179

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-16-022

Project Name Annual Street Program Design Engineering Services

Department Public Service
Contact Alan Haines
Type Other
Useful Life 0 years
Category Engineering/Design Study (non
Priority 1 Critical

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$415,000**

Description

Annual proposed engineering, design and plan preparation for the street program. It is anticipated that completing thes design and bid document preparation processes in the prior year will enable the city to go out for bids in the early part of each year. An early bidding process should encourage lower project bid costs.

Justification

This allows for the early bid of the street projects and increases the chances of a lower bid price. This approach accelerates the expense from the construction year into the prior year, and shouldn't increase the projected costs of design and bidding.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
165,000	Planning/Design/Inspection	50,000	50,000	50,000	50,000	50,000	250,000
Total	Total	50,000	50,000	50,000	50,000	50,000	250,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
165,000	201 - Street Fund	50,000	50,000	50,000	50,000	50,000	250,000
Total	Total	50,000	50,000	50,000	50,000	50,000	250,000

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
165,000	201.104.53302 - Engineering Design/Review Svcs	50,000	50,000	50,000	50,000	50,000	250,000
Total	Total	50,000	50,000	50,000	50,000	50,000	250,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-17-001

Project Name 2016 Capital Equipment Lease

RAMP Project No

CIP Project No

Incl in Budget Yes

Department Public Service

Contact Jamie Nicholson

Type Other

Useful Life 0 years

Category Equipment Lease Payment (no

Priority 1 Critical

Total Project Cost: **$273,985**

Description

Annual lease payment on capital equipment purchased in 2016. Equipment purchased included: Case loader/backhoe, electronic sign boards, and boom mower.

Justification

Annual payments required per the term of the lease agreement.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
164,391	Purchase/Lease	54,797	54,797				109,594
Total	Total	54,797	54,797				109,594

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
164,391	205 - Permissive License Tax	54,797	54,797				109,594
Total	Total	54,797	54,797				109,594

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
164,391	205.401.55303 - Heavy Equipment	54,797	54,797				109,594
Total	Total	54,797	54,797				109,594

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-17-003

Project Name Halloon Lane Drainage Improvements

Department Public Service

Contact Alan Haines

Type Infrastructure

Useful Life 25 years

Category Storm Drains - Plastic

Priority 3 Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$875,000**

Description

This project would analyze, determine alternatives for, and ultimately construct the preffered alternative project to address storm sewer deficiencies on and in the area of Halloon Lane and Summit Rd. This project would implement storm system improvements in a phased approach to provide long term solutions for this large drainage area. Construction is anticipated to be in a minimum of two phases in 2021 and 2022.

Justification

Existing storm water facilities are over capacity and inadequate as evidenced by flooding of roadways and residential properties alike. The inability of the roadways to drain properly is undermining the road base and the resultant flooding also causes hardships for residents, putting them at odds with each other and the City.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Planning/Design/Inspection					75,000	75,000	800,000
Total					75,000	75,000	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
201 - Street Fund					75,000	75,000	800,000
Total					75,000	75,000	Total

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total	Future
201.104.53302 - Engineering Design/Review Svcs					75,000	75,000	800,000
Total					75,000	75,000	Total

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-17-004

Project Name Retention/Detention Pond Maintenance

Department Public Service

Contact Alan Haines

Type Infrastructure

Useful Life 25 years

Category Storm Drains - Plastic

Priority 3 Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$90,000**

Description

The City has numerous retention and detention ponds that are not catalogued or maintained. Many are owned and maintained by HOA's, and many are property of the City, but whether maintenance or enforcement, a majority of them need attention of some sort from the City. This funding would be a first step toward proper storm basin maintenance throughout the City to mitigate flooding problems and potentially aid with mosquito control efforts.

Justification

This funding would be used to maintain existing City owned retention and detention ponds. Maintenance efforts would address deficient outlet structures, repair eroded inlets, and provide for capacity restoration in ponds that are overloaded with silt. This funding would also serve to provide clearing and grubbing of overgrown shorelines, implement regular mowing, and establish a regular maintenance schedule. Funding would also be used to establish enforcement protocol for HOA owned basins.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
40,000	Construction/Contract	10,000	10,000	10,000	10,000	10,000	50,000
Total	Total	10,000	10,000	10,000	10,000	10,000	50,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
40,000	201 - Street Fund	10,000	10,000	10,000	10,000	10,000	50,000
Total	Total	10,000	10,000	10,000	10,000	10,000	50,000

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
40,000	201.401.53499 - Other Maintenance Services	10,000	10,000	10,000	10,000	10,000	50,000
Total	Total	10,000	10,000	10,000	10,000	10,000	50,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-17-005

Project Name Mill St Culvert Replacement

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Department Public Service

Contact Alan Haines

Type Infrastructure

Useful Life 40 years

Category Storm Drains - Concrete

Priority 1 Critical

Total Project Cost: **$65,000**

Description

The existing culvert near 10730 Mill St. Rd. that conveys water from a tributary to the Muddy Fork under Mill St. Rd. is in poor condition. The invert of the existing corrugated metal pipe is rotted out in the stream channel, and the culvert has begun to egg-shape as a result. Sagging of the road is anticipated in the near future if this culvert is not replaced soon.

Justification

This project will provide engineering dollars to survey the area, conduct an environmental review, and design the preferred alternative, as well as cover construction cost to replace the existing large diameter culvert near 10730 Mill St. Rd.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
15,000	Construction/Contract	50,000					50,000
Total	**Total**	50,000					50,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
15,000	205 - Permissive License Tax	50,000					50,000
Total	**Total**	50,000					50,000

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
15,000	205.401.55499 - Other Capital Projects	50,000					50,000
Total	**Total**	50,000					50,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-17-006

Project Name Oak Meadow Drive Reconstruction

Department Public Service
Contact Alan Haines
Type Infrastructure
Useful Life 20 years
Category Asphaltic Concrete Road
Priority 3 Important

RAMP Project Yes
CIP Project No
Incl in Budget Yes

Total Project Cost: **$815,000**

Description

Engineering design, utility relocation, and acquisition of the one needed easement for this project have taken place over the course of 2017 and 2018. By 2019, this project will be ready to construct, with the improvements as follows: Installation of a new storm system including piping, catch basins, yard drains, and use of existing ditches where appropriate along Oak Meadow Drive and Hickory Drive, then across private property to the outfall at the South Fork Licking River; installation of an 8' walking/bike path from fee in-lieu funds; and resurfacing of the existing roadway.

Justification

There are currently no sidewalks along Oak Meadow Dr. and the drainage is poor. The roadway itself has experienced significant deterioration of the driving surface course. Pedestrian safety is the primary concern and driving force behind this large scale reconstruction project

Prior	Expenditures	2019	2020	2021	2022	2023	Total
50,000	Planning/Design/Inspection	65,000					65,000
Total	Construction/Contract	700,000					700,000
	Total	765,000					765,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
50,000	201 - Street Fund	700,000					700,000
Total	223 - Payment In Lieu	65,000					65,000
	Total	765,000					765,000

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
50,000	201.104.53303 - Engineering Inspection Services	65,000					65,000
Total	201.401.55401 - Street & Road Improvements	635,000					635,000
	223.401.55401 - Street & Road Improvements	65,000					65,000
	Total	765,000					765,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-17-007

Project Name Headley's Mill Bridge Replacement (LIM-C0028-0175)

Department Public Service
Contact Alan Haines
Type Infrastructure
Useful Life 30 years
Category Bridges & Overpasses
Priority 4 Less Important

RAMP Project Yes
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$525,000**

Description

This project will include design and construction of a bridge on Headley's Mill Rd. to replace the bridge identified as LIM-C0028-0175. This project is a place holder for an assumed replacement. The bridge is currently in good shape as detailed in the justification below.

Justification

The bridge on Headley's Mill Rd. identified as LIM-C0028-0175 was reduced to a 100% load rating in 1996. It is still operating at a 100% rating 20 years later, but it is anticipated that this bridge will require a reduced rating within the next 5 years. Note that load ratings for bridges begin at 150%, so this bridge's capacity has been reduced by roughly 1/3. The schedule of this project will be reevaluated based on annual bridge inspection reports.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Planning/Design/Inspection					75,000	75,000	450,000
Total					75,000	75,000	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
201 - Street Fund					75,000	75,000	450,000
Total					75,000	75,000	Total

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total	Future
201.104.53302 - Engineering Design/Review Svcs					75,000	75,000	450,000
Total					75,000	75,000	Total

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-17-008

Project Name Dixon/Havens Corners Intersection Drainage Impr

Department Public Service

Contact Alan Haines

Type Infrastructure

Useful Life 25 years

Category Storm Drains - Plastic

Priority 3 Important

RAMP Project No

CIP Project Yes

Incl in Budget Yes

Total Project Cost: **$50,000**

Description

This project will use recently acquired right-of-way to improve drainage and make safety improvements at the intersection of Havens Corners Road and Dixon Road. To accomplish this, the existing culvert across Dixon Road will be replaced and extended to the east to mitigate the safety hazard that exists on the northeast corner of the intersection, and the ditches would be re-aligned to accommodate the extended culvert and facilitate drainage.

Justification

The intersection turn radius at Dixon Rd. and Havens Corners Rd. is inadequate for larger vehicles or vehicles with trailers, and is unsafe due to a steep drop-off into the roadside ditch. It is anticipated that construction of the improvements would be completed in-house by the Streets Department.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	50,000					50,000
Total	50,000					50,000

Funding Sources	2019	2020	2021	2022	2023	Total
201 - Street Fund	50,000					50,000
Total	50,000					50,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
201.401.55401 - Street & Road Improvements	50,000					50,000
Total	50,000					50,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-17-009

Project Name Columbia Rd Culvert Replacement

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Department Public Service

Contact Alan Haines

Type Infrastructure

Useful Life 40 years

Category Storm Drains - Concrete

Priority 3 Important

Total Project Cost: **$50,000**

Description

The large diameter culvert on Columbia Rd. between Mink St. and Courter Rd. will be designed and replaced. Replacement culvert is anticipated to be a concrete box culvert.

Justification

The existing culvert is inadequate in either installation or deterioration. It is higher on either end than in the middle and has experienced section lost at the invert.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	50,000					50,000
Total	50,000					50,000

Funding Sources	2019	2020	2021	2022	2023	Total
205 - Permissive License Tax	50,000					50,000
Total	50,000					50,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
205.401.55499 - Other Capital Projects	50,000					50,000
Total	50,000					50,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-17-012

Project Name Single Axle Dump Truck with Plowing Accessories

Department Public Service
Contact Alan Haines
Type Vehicles
Useful Life 10 years
Category Dump Trucks
Priority 1 Critical

RAMP Project No
CIP Project No
Incl in Budget Yes

Total Project Cost: **$190,000**

Description

Purchase of new single axle dump truck, plow blade, hydraulics, lighting package and road sensors. Estimated cost $170,000 with purchase to be financed through a 5-year capital lease.

Justification

Replace existing single axle dump truck that is at the end of its useful life.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Purchase/Lease		38,000	38,000	38,000	38,000	152,000	38,000
Total		38,000	38,000	38,000	38,000	152,000	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
201 - Street Fund		38,000	38,000	38,000	38,000	152,000	38,000
Total		38,000	38,000	38,000	38,000	152,000	Total

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total	Future
201.401.55303 - Heavy Equipment		38,000	38,000	38,000	38,000	152,000	38,000
Total		38,000	38,000	38,000	38,000	152,000	Total

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-17-020

Project Name 2019 Street Improvement Program

RAMP Project Yes

Incl in Budget Yes

CIP Project Yes

Department Public Service

Contact Alan Haines

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 1 Critical

Total Project Cost: **$675,000**

Description

Annual street maintenance program, specifc roads to be repaired/improved TBD.

Justification

All the described roads are categorized in the RAMP as highest priority; improvements are critical to maintain service levels and life expectancies.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design/Inspection	25,000					25,000
Construction/Contract	650,000					650,000
Total	675,000					675,000

Funding Sources	2019	2020	2021	2022	2023	Total
201 - Street Fund	675,000					675,000
Total	675,000					675,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
201.104.53303 - Engineering Inspection Services	25,000					25,000
201.401.55401 - Street & Road Improvements	650,000					650,000
Total	675,000					675,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-17-021

Project Name 2020 Street Improvement Program

RAMP Project Yes

Incl in Budget Yes

CIP Project Yes

Department Public Service

Contact Alan Haines

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 1 Critical

Total Project Cost: **$675,000**

Description

Annual street maintenance program, specifc roads to be repaired/improved TBD.

Justification

All the described roads are categorized in the RAMP as highest priority; improvements are critical to maintain service levels and life expectancies.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design/Inspection		25,000				25,000
Construction/Contract		650,000				650,000
Total		675,000				675,000

Funding Sources	2019	2020	2021	2022	2023	Total
201 - Street Fund		675,000				675,000
Total		675,000				675,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
201.104.53303 - Engineering Inspection Services		25,000				25,000
201.401.55401 - Street & Road Improvements		650,000				650,000
Total		675,000				675,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-17-022

Project Name 2021 Street Improvement Program

RAMP Project Yes

Incl in Budget Yes

CIP Project Yes

Department Public Service

Contact Alan Haines

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 1 Critical

Total Project Cost: **$675,000**

Description

Annual street maintenance program, specifc roads to be repaired/improved TBD.

Justification

All the described roads are categorized in the RAMP as highest priority; improvements are critical to maintain service levels and life expectancies.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design/Inspection			25,000			25,000
Construction/Contract			650,000			650,000
Total			675,000			675,000

Funding Sources	2019	2020	2021	2022	2023	Total
201 - Street Fund			500,000			500,000
205 - Permissive License Tax			175,000			175,000
Total			675,000			675,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
201.104.53303 - Engineering Inspection Services			25,000			25,000
201.401.55401 - Street & Road Improvements			475,000			475,000
205.401.55401 - Street & Road Improvements			175,000			175,000
Total			675,000			675,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-17-024
Project Name Utility Vehicle

Department Public Service
Contact Alan Haines
Type Equipment
Useful Life 5 years
Category Grounds & Agrictultural Equip
Priority 5 Future Consideration

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$20,000**

Description

Purchase of a utility vehicle, including plow, spray tank, and trailer to be used on and with the utility vehicle.

Justification

This would be a street legal utility vehicle that would be kept at the Creek Rd. garage to be used primarily in the downtown area for miscellaneous tasks where a small vehicle would serve better than a full size truck. The vehicle could also be used to plow small parking lots, to spray right-of-ways, and haul small equipment and materials as needed for in-house projects.

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease		20,000				20,000
Total		20,000				20,000

Funding Sources	2019	2020	2021	2022	2023	Total
201 - Street Fund		20,000				20,000
Total		20,000				20,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
201.401.55101 - Equipment		20,000				20,000
Total		20,000				20,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-17-028

Project Name Brine Equipment for In-Truck Salt Pre-Wetting

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Department Public Service

Contact Alan Haines

Type Equipment

Useful Life 15 years

Category Grounds & Agrictultural Equip

Priority 3 Important

Total Project Cost: **$35,000**

Description

Purchase of brine, storage tank, and equipment to outfit 7 dump trucks with pre-wetting equipment. Equipment is estimated to cost $25,000.

Justification

Pre-wetting of salt before it is placed on the roads serves to activate the salt and begin snow and ice melting immediately. Pre-wetting with brine and other chemicals becomes even more important when temperatures dip low enough that using salt alone is ineffective.

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease			35,000			35,000
Total			35,000			35,000

Funding Sources	2019	2020	2021	2022	2023	Total
205 - Permissive License Tax			35,000			35,000
Total			35,000			35,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
205.401.55101 - Equipment			35,000			35,000
Total			35,000			35,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-17-030

Project Name Mini Trackhoe Excavator

Department Public Service

Contact Alan Haines

Type Equipment

Useful Life 15 years

Category Heavy Equipment

Priority 3 Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$120,000**

Description

Purchase of a Mini-Track-hoe Excavator. The equipment is estimated to cost $110,000 and the purchase will be funded through an 5-year capital lease.

Justification

A mini trackhoe is a versatile piece of equipment that will provide the City with multiple benefits. Efficiency – Currently when using a backhoe, outriggers must be set for every new set-up, with a trackhoe, this step is eliminated, equating to time savings. Effectiveness – Without needing to set outriggers, a continuous operation can be run, which allows for more professional looking ditch clean-out work. Furthermore, in many cases, for proper stabilization, the bucket would need to set in the opposite lane of traffic, which causes work and traffic delays that can be avoided with a trackhoe. Larger-scale projects – with the proper equipment, the Public Service Department can take on larger and more challenging projects that would otherwise need to be contracted out. Cost savings with better efficiency and more ability to do work in house, this piece of equipment will result in savings to the City.

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease	24,000	24,000	24,000	24,000	24,000	120,000
Total	24,000	24,000	24,000	24,000	24,000	120,000

Funding Sources	2019	2020	2021	2022	2023	Total
201 - Street Fund	24,000	24,000	24,000	24,000	24,000	120,000
Total	24,000	24,000	24,000	24,000	24,000	120,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
201.401.55303 - Heavy Equipment	24,000	24,000	24,000	24,000	24,000	120,000
Total	24,000	24,000	24,000	24,000	24,000	120,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-17-033
Project Name New Backhoe

Department Public Service
Contact Alan Haines
Type Equipment
Useful Life 15 years
Category Heavy Equipment
Priority 4 Less Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$107,500**

Description

Purchase of a new backhoe for the Public Service department. The equipment is estimated to cost $100,000 and the purchase will be financed through a 5-year advance capital lease.

Justification

The existing Public Service department's backhoe will be at or near the end of its useful life in 2021.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Purchase/Lease			21,500	21,500	21,500	64,500	43,000
Total			21,500	21,500	21,500	64,500	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
201 - Street Fund			21,500	21,500	21,500	64,500	43,000
Total			21,500	21,500	21,500	64,500	Total

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total	Future
201.401.55303 - Heavy Equipment			21,500	21,500	21,500	64,500	43,000
Total			21,500	21,500	21,500	64,500	Total

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-17-034

Project Name Purchase of 2-ton Asphalt Rolller

Department Public Service

Contact Alan Haines

Type Equipment

Useful Life 15 years

Category Heavy Equipment

Priority 4 Less Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$37,500**

Description

Purchase of a 2-ton asphalt roller. The equipment is estimated to cost $35,000 and will be financed by a 5-year advance capital lease.

Justification

As the Street Dept. increases its capacity to make road repairs, the existing roller will not be sufficient to efficiently and effectively roll in repairs.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Purchase/Lease		7,500	7,500	7,500	7,500	30,000	7,500
Total		7,500	7,500	7,500	7,500	30,000	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
201 - Street Fund		7,500	7,500	7,500	7,500	30,000	7,500
Total		7,500	7,500	7,500	7,500	30,000	Total

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total	Future
201.401.55303 - Heavy Equipment		7,500	7,500	7,500	7,500	30,000	7,500
Total		7,500	7,500	7,500	7,500	30,000	Total

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-17-036

Project Name Purchase Skid Steer

Department Public Service

Contact Alan Haines

Type Equipment

Useful Life 15 years

Category Heavy Equipment

Priority 3 Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$64,000**

Description

Purchase of a new skid steer. The equipment is estimated to cost $60,000 and will be financed by a 5-year advance capital lease.

Justification

The existing skid steer will be at the end of its useful life in 2021.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Purchase/Lease		12,800	12,800	12,800	12,800	51,200	12,800
Total		12,800	12,800	12,800	12,800	51,200	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
201 - Street Fund		12,800	12,800	12,800	12,800	51,200	12,800
Total		12,800	12,800	12,800	12,800	51,200	Total

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total	Future
201.401.55303 - Heavy Equipment		12,800	12,800	12,800	12,800	51,200	12,800
Total		12,800	12,800	12,800	12,800	51,200	Total

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-17-037

Project Name Purchase of Replacement Mower Deck

Department Public Service

Contact Alan Haines

Type Equipment

Useful Life 15 years

Category Grounds & Agrictultural Equip

Priority 3 Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$15,000**

Description

Purchase of a new large mower deck.

Justification

The existing mower deck is currently at or near the end of its useful service life.

Prior

15,000

Total

Funding Sources	2019	2020	2021	2022	2023	Total
201 - Street Fund	15,000					15,000
Total	15,000					15,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
201.401.55101 - Equipment	15,000					15,000
Total	15,000					15,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-17-041

Project Name Asset Management Software

Department Public Service

Contact Alan Haines

Type Equipment

Useful Life 5 years

Category Computer Software

Priority 3 Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$15,000**

Description

Purchase of GIS based software that will assist with asset management of Public Service Department infrastructure, including signs, street lights, signals, storm sewers, culverts and roadways.

Justification

There is currently no known inventory or cataloguing of the above listed infrastructure. Without knowing the location, age, or condition of our infrastructure, we are relying on reactive management, which lacks efficiency and effectiveness. With the addition of asset management software, the Public Service Department will be able to easily extract information from GIS, identify needed improvements, and implement inspection and replacement schedules to begin the transition to proactive management of City assets.

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease	5,000	2,500	2,500	2,500	2,500	15,000
Total	5,000	2,500	2,500	2,500	2,500	15,000

Funding Sources	2019	2020	2021	2022	2023	Total
201 - Street Fund	5,000	2,500	2,500	2,500	2,500	15,000
Total	5,000	2,500	2,500	2,500	2,500	15,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
201.401.54402 - Computer Hardware/Software	5,000	2,500	2,500	2,500	2,500	15,000
Total	5,000	2,500	2,500	2,500	2,500	15,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-18-001

Project Name 2022 Street Improvement Program

RAMP Project Yes

CIP Project Yes

Incl in Budget Yes

Department Public Service

Contact Alan Haines

Type Land Improvements

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 1 Critical

Total Project Cost: **$675,000**

Description

Annual street maintenance program, specfic roads to be repaired/improved TBD.

Justification

Improvements are critical to maintain service levels and life expectancies.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design/Inspection				25,000		25,000
Construction/Contract				650,000		650,000
Total				675,000		675,000

Funding Sources	2019	2020	2021	2022	2023	Total
201 - Street Fund				475,000		475,000
205 - Permissive License Tax				200,000		200,000
Total				675,000		675,000

Budget Impact/Other

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-18-002

Project Name 48/60" Culvert Lining on Headley's Mill Road

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Department Public Service

Contact Alan Haines

Type Infrastructure

Useful Life 40 years

Category Storm Drains - Concrete

Priority 3 Important

Total Project Cost: **$65,000**

Description

This project will use liners to reinforce and extend the life of two existing culverts on Headley's Mill Road. Installation of liners will make use of the existing pipe and save the cost of roadway replacement on these two larger diameter (48" and 60") culverts.

Justification

Per inspection of these two culverts in 2018, they will be at the end of their useful life in the next 2 to 5 years.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract		65,000				65,000
Total		65,000				65,000

Funding Sources	2019	2020	2021	2022	2023	Total
205 - Permissive License Tax		65,000				65,000
Total		65,000				65,000

Budget Impact/Other

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-18-003

Project Name 2021 Storm System Maintenance Project

Department Public Service
Contact Alan Haines
Type Infrastructure
Useful Life 40 years
Category Storm Drains - Concrete
Priority 3 Important

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$65,000**

Description

Anticipated annual amount for replacement of large diameter culverts throughout the City.

Justification

The Public Service Department is in the process of cataloguing and inventorying all infrastructure within the City. Based on current needs, it is anticipated that this amount will be needed annually to replace storm water infrastructure that is at the end of its useful life. As this develops, specific projects will be identified.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design/Inspection		10,000				10,000
Construction/Contract			55,000			55,000
Total		10,000	55,000			65,000

Funding Sources	2019	2020	2021	2022	2023	Total
205 - Permissive License Tax		10,000	55,000			65,000
Total		10,000	55,000			65,000

Budget Impact/Other

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-18-004

Project Name 2022 Storm System Maintenance Project

Department Public Service
Contact Alan Haines
Type Infrastructure
Useful Life 40 years
Category Storm Drains - Concrete
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$65,000**

Description

Anticipated annual amount for replacement of large diameter culverts throughout the City.

Justification

The Public Service Department is in the process of cataloguing and inventorying all infrastructure within the City. Based on current needs, it is anticipated that this amount will be needed annually to replace storm water infrastructure that is at the end of its useful life. As this develops, specific projects will be identified.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design/Inspection			10,000			10,000
Construction/Contract				55,000		55,000
Total			10,000	55,000		65,000

Funding Sources	2019	2020	2021	2022	2023	Total
205 - Permissive License Tax			10,000	55,000		65,000
Total			10,000	55,000		65,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
205.104.53302 - Engineering Design/Review Svcs			10,000	5,000		15,000
205.401.55499 - Other Capital Projects				50,000		50,000
Total			10,000	55,000		65,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-19-001

Project Name Intersection Improvements

Department Public Service

Contact Alan Haines

Type Infrastructure

Useful Life 20 years

Category Traffic Lights - Mast Arm

Priority 1 Critical

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$800,000**

Description

This project will kick off an asset management approach to identifying and implementing improvements to intersections throughout the City. The first step will be a safety study to determine and prioritize the top 5 intersections needing improvements. Initial set-up for this project is a repeating 3-year cycle for study/design in year one, right-of-way acquisition/funding in year two, and implementation in year 3. The PSD intends to apply for OPWC funding for construction of the first project.

Justification

Based on reports and observation, there are between 5 and 10 intersections in the City that are either unsafe, or are experiencing degraded levels of service with large queue's and significant delays.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design/Inspection	50,000		50,000	50,000	75,000	225,000
Land/ROW Acquisition		75,000				75,000
Construction/Contract			500,000			500,000
Total	50,000	75,000	550,000	50,000	75,000	800,000

Funding Sources	2019	2020	2021	2022	2023	Total
201 - Street Fund	50,000	75,000	50,000	50,000	75,000	300,000
202 - State Highway			200,000			200,000
303 - State Issue II Improvements (OPWC)			300,000			300,000
Total	50,000	75,000	550,000	50,000	75,000	800,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
201.104.53302 - Engineering Design/Review Svcs	50,000			50,000	75,000	175,000
201.104.53303 - Engineering Inspection Services			50,000			50,000
201.401.55401 - Street & Road Improvements		75,000	200,000			275,000
303.401.55401 - Street & Road Improvements			300,000			300,000
Total	50,000	75,000	550,000	50,000	75,000	800,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-19-002

Project Name 2023 Storm System Maintenance Project

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Department Public Service

Contact Alan Haines

Type Infrastructure

Useful Life 25 years

Category Storm Drains - Plastic

Priority 3 Important

Total Project Cost: **$55,000**

Description

Anticipated annual amount for replacment of large diameter culverts througout the City.

Justification

The Public Service Department is in the process of cataloguing and inventorying all infrastructure within the City. Based on current needs, it is anticipated that this amount will be needed annually to replace storm water infrastructure that is at the end of its useful life. As this develops, specific projects will be identified.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract					55,000	55,000
Total					55,000	55,000

Funding Sources	2019	2020	2021	2022	2023	Total
205 - Permissive License Tax					55,000	55,000
Total					55,000	55,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
205.401.55499 - Other Capital Projects					55,000	55,000
Total					55,000	55,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-19-003

Project Name 2023 Street Improvement Program

Department Public Service

Contact Alan Haines

Type Infrastructure

Useful Life

Category Asphaltic Concrete Road

Priority n/a

RAMP Project Yes

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$675,000**

Description

Annual street maintenance program, specifi roads to be repaired/improved TBD.

Justification

Improvements are critical to maintain service levels and life expectancies.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design/Inspection					25,000	25,000
Construction/Contract					650,000	650,000
Total					675,000	675,000

Funding Sources	2019	2020	2021	2022	2023	Total
201 - Street Fund					675,000	675,000
Total					675,000	675,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
201.104.53303 - Engineering Inspection Services					25,000	25,000
201.401.55401 - Street & Road Improvements					650,000	650,000
Total					675,000	675,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-19-004

Project Name Main Street Striping

Department Public Service

Contact Alan Haines

Type Maintenance

Useful Life 0 years

Category Maintenance (non-depr)

Priority 2 Very Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$20,000**

Description

This project would provide for new edge, center, and lane line pavement markings on Main Street (SR 310) from the southern to northern corp limits.

Justification

The retro-reflectivety on pavement markings has a useful life of approximately 3 years. While pavement lines appear clear during the day, without reflectivity, they are difficult to see at night and in the rain causing a safety hazard.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract		20,000				20,000
Total		20,000				20,000

Funding Sources	2019	2020	2021	2022	2023	Total
202 - State Highway		20,000				20,000
Total		20,000				20,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
202.401.53699 - Other Misc Contractual Services		20,000				20,000
Total		20,000				20,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-19-005

Project Name Signalized Intersection Equip Replacement & Timing

Department Public Service
Contact Alan Haines
Type Infrastructure
Useful Life 15 years
Category Traffic Lights - Hung Wire
Priority 2 Very Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$85,000**

Description

Conceptualization of this project began in 2018 with the goal of studying and retiming the signalized corridors along Broad Street. It has been identified in phases, with the goal of the first phase being studied and implemented in 2018 using funds within the 2018 budget. As the project has moved forward, it became apparent that this should be identified as a CIP project to dedicate funds to it, and that while timing improvements are necessary, the condition of existing signal equipment also needs addressed.

Justification

Improper signal timing through a corridor has detrimental effects on traffic flow, and will cause unnecessary delays to motoroists. It is apparent that signal timing in Pataskala's primary corridor, being the intersections of SR 310 and SR 16 is not optimal, and can be improved. Maintenance and replacement of equipment that is beyond its useful life is critical to maintaining traffic.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design/Inspection	15,000	15,000			15,000	45,000
Construction/Contract	15,000	10,000	5,000	5,000	5,000	40,000
Total	30,000	25,000	5,000	5,000	20,000	85,000

Funding Sources	2019	2020	2021	2022	2023	Total
201 - Street Fund	15,000	15,000			15,000	45,000
202 - State Highway	15,000	10,000	5,000	5,000	5,000	40,000
Total	30,000	25,000	5,000	5,000	20,000	85,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
201.104.53302 - Engineering Design/Review Svcs	15,000	15,000			15,000	45,000
202.104.53451 - Traffic Signal Maintenance	15,000	10,000	5,000	5,000	5,000	40,000
Total	30,000	25,000	5,000	5,000	20,000	85,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-19-006

Project Name Headley's Mill Culvert Replacment

Department Public Service

Contact Alan Haines

Type Infrastructure

Useful Life 25 years

Category Storm Drains - Plastic

Priority 1 Critical

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$30,000**

Description

This project will allow for the Public Service Department to contract for replacement of culverts on Headley's Mill Road. These culverts are in the northern section of Headley's Mill Road, are at the end of their useful life, and need replaced prior to roadway improvements on Headley's Mill Road. (3) 18" culverts and (1) 12" culvert need replaced.

Justification

Replacement of these culverts prior to street repairs will prevent the Public Service Department from needing to make cuts in the roadway after improvements are made, which will help to increase the life expectancy of the road.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	30,000					30,000
Total	30,000					30,000

Funding Sources	2019	2020	2021	2022	2023	Total
201 - Street Fund	30,000					30,000
Total	30,000					30,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
201.401.53699 - Other Misc Contractual Services	30,000					30,000
Total	30,000					30,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-19-007

Project Name Blanche Addition Stormwater Mgmt Improvements

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

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$575,000**

Description

In 2004, a study of the drainage in the Blanche Addition was completed, and identified a 5-phased approach to making improvements to the stormwater in the Blanche Addition. It is the understanding of the PSD that this project was begun, but was not able to be finished due to private property issues.

Justification

The existing creek line that runs through the Blanche Addition does not have adequate flow, causing water to lay in and around the creek line. The stagnant water has reportedly caused sickness in animals, and also affects City-owned property located in the Blanche Addition.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design/Inspection			75,000	50,000		125,000
Construction/Contract				450,000		450,000
Total			75,000	500,000		575,000

Funding Sources	2019	2020	2021	2022	2023	Total
201 - Street Fund			75,000	50,000		125,000
301 - Capital Improvements				450,000		450,000
Total			75,000	500,000		575,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
201.104.53302 - Engineering Design/Review Svcs			75,000			75,000
201.104.53303 - Engineering Inspection Services				50,000		50,000
301.401.55499 - Other Capital Projects				450,000		450,000
Total			75,000	500,000		575,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-19-008

Project Name 2018 Capital Equipment Lease

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Department Public Service

Contact Jamie Nicholson

Type Other

Useful Life 0 years

Category Equipment Lease Payment (no

Priority 1 Critical

Total Project Cost: **$167,500**

Description

Annual lease payment on capital equipment purchased in 2018. Equipment purchased by the lease was a Ford F150 truck and an International dump truck.

Justification

Annual payments required per the term of the lease agreement.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
33,500	Purchase/Lease	33,500	33,500	33,500	33,500		134,000
Total	Total	33,500	33,500	33,500	33,500		134,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
33,500	205 - Permissive License Tax	33,500	33,500	33,500	33,500		134,000
Total	Total	33,500	33,500	33,500	33,500		134,000

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
33,500	205.401.55303 - Heavy Equipment	33,500	33,500	33,500	33,500		134,000
Total	Total	33,500	33,500	33,500	33,500		134,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-19-009

Project Name Bridge Inspections and Maintenance

Department Public Service
Contact Alan Haines
Type Infrastructure
Useful Life 30 years
Category Bridges & Overpasses
Priority 2 Very Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$50,000**

Description

This project would provide for a consultant to inspect, give a bridge summary report, and provide the City with maintenance recommendations on all bridges within the City.

Justification

For the past several years, ODOT has funded and provided for bridge inspections throughout the City. These inspections only provide a brief summary of codition status and load rating. This effort would go a step further, to identify specific items that need to be addressed, and give maintenance recommendations.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design/Inspection	10,000	10,000				20,000
Construction/Contract			10,000	10,000	10,000	30,000
Total	10,000	10,000	10,000	10,000	10,000	50,000

Funding Sources	2019	2020	2021	2022	2023	Total
201 - Street Fund	10,000	10,000	10,000	10,000	10,000	50,000
Total	10,000	10,000	10,000	10,000	10,000	50,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
201.104.53302 - Engineering Design/Review Svcs	10,000	10,000				20,000
201.401.53699 - Other Misc Contractual Services			10,000	10,000	10,000	30,000
Total	10,000	10,000	10,000	10,000	10,000	50,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SVC-19-010

Project Name SR-310 Trail Construction

Department Public Service

Contact BJ King

Type Infrastructure

Useful Life 15 years

Category Sidewalks - Asphalt

Priority 3 Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$52,000**

Description

Construct asphalt trail to connect Pataskala Ridge to sidewalks to the path in fron of Hazelton Town Center

Justification

Construction of this path will close the gap between the sidewalks in Pataskala Ridge with the path located in front of Hazelton Town Center. Provide another means of access to the businesses in Hazelton Town Center. Construction of this section would provide alternative means of transportation using sidewalks and paths from The Settlement subdivision to the Hazelton Town Center.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	52,000					52,000
Total	52,000					52,000

Funding Sources	2019	2020	2021	2022	2023	Total
306 - SR 310 TIF Fund	52,000					52,000
Total	52,000					52,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
306.401.55499 - Other Capital Projects	52,000					52,000
Total	52,000					52,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SWR-14-001

Project Name Water Reclamation Facility Paving Project

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Department Sewer

Contact Nathan Coey

Type Land Improvements

Useful Life 20 years

Category Parking Lot - Asphalt

Priority 4 Less Important

Total Project Cost: **$50,000**

Description

Repaving of the WRF drive and parking area. Funding for the project would come from the Sewer Capital Improvements (602) fund,

Justification

Preventitive maintenance on the driveway and parking area.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract			50,000			50,000
Total			50,000			50,000

Funding Sources	2019	2020	2021	2022	2023	Total
652 - Sewer Capital Improvements			50,000			50,000
Total			50,000			50,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
652.852.55403 - Municipal Facility Improvements			50,000			50,000
Total			50,000			50,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SWR-14-004

Project Name Annual Meter Replacement Program

Department Sewer

Contact Nathan Coey

Type Buildings & Improvements

Useful Life 15 years

Category Water System Meters

Priority 2 Very Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$160,000**

Description

Proposed annual cost for water meter replacement program. The cost is split on an annual basis between the water and sewer funds. Efforts to replace failed and outdated meters and reduce the amount of water loss due to old and poor performing meters.

Justification

Proposed funding for annual replacement program to replace failed and aged water meters. As meters age they register low which leads to decreased revenue, and excess use of water.

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease	10,000	10,000	10,000	10,000	10,000	50,000
Total	10,000	10,000	10,000	10,000	10,000	50,000

Funding Sources	2019	2020	2021	2022	2023	Total
652 - Sewer Capital Improvements	10,000	10,000	10,000	10,000	10,000	50,000
Total	10,000	10,000	10,000	10,000	10,000	50,000

Budget Impact/Other

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SWR-14-011

Project Name Creek Rd Sewer Repl/Muddy Fork Crossing Proj

Department Sewer
Contact Nathan Coey
Type Infrastructure
Useful Life 50 years
Category Sewer Lines - Plastic
Priority 5 Future Consideration

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$770,000**

Description

Replace1,500 feet of exsisting 24 inch sewer with a 30 inch sewer along Creek Road to the lift station. Also include replacment of the aerial crossing over Muddy Fork Creek to ensure considerations for frost heaving and ensure bottom of pipe is above the 50 year

Justification

This area will be vital for ongoing service to residents and will require an increase in the event of future growth.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Planning/Design/Inspection					70,000	70,000	700,000
Total					70,000	70,000	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
652 - Sewer Capital Improvements					70,000	70,000	700,000
Total					70,000	70,000	Total

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total	Future
652.104.53302 - Engineering Design/Review Svcs					70,000	70,000	700,000
Total					70,000	70,000	Total

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SWR-14-015

Project Name Linda/Third Street Sewer Replacement Project

Department Sewer
Contact Nathan Coey
Type Infrastructure
Useful Life 50 years
Category Sewer Lines - Plastic
Priority 3 Important

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$300,000**

Description

Replace existing 1,700 feet of 8 inch main line with 10 inch mian line along Linda Ave. from North End Dr to Vine Stree and along Thrid Street from Vine to Main. Funding for this project would come from the issuance of debt.

Justification

Replacement of aged main lines to eliminate inflow and inflitration and upsize to meet current and future capictiy requirements.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design/Inspection			50,000			50,000
Construction/Contract				250,000		250,000
Total			50,000	250,000		300,000

Funding Sources	2019	2020	2021	2022	2023	Total
652 - Sewer Capital Improvements			50,000	250,000		300,000
Total			50,000	250,000		300,000

Budget Impact/Other

Required debt service estimated at 4% average coupon for 20 year amortization.

Budget Items	2019	2020	2021	2022	2023	Total
652.104.53302 - Engineering Design/Review Svcs			50,000			50,000
652.852.55454 - Sanitary Swr Coll. Syst Impr.				250,000		250,000
Total			50,000	250,000		300,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SWR-14-019

Project Name WRF Upgrade Project

Department Sewer

Contact Nathan Coey

Type Buildings & Improvements

Useful Life 20 years

Category Water & Sewage Treatment Sy

Priority 5 Future Consideration

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$1,000,000**

Description

Increase Treatment capacity to 2.5 - 3.0 MGD as development warrants. Add equipment for phosphorous removal, incl new press.

Justification

Planning for upgrade as devlopment of sewer customers north of the City and at the JRS.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
0	Construction/Contract	500,000	500,000	0			1,000,000
Total	Total	500,000	500,000	0			1,000,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
0	652 - Sewer Capital Improvements	500,000	500,000	0			1,000,000
Total	Total	500,000	500,000	0			1,000,000

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
0	652.852.55451 - Sewer Plant Improvements	500,000	500,000	0			1,000,000
Total	Total	500,000	500,000	0			1,000,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SWR-19-001

Project Name Settlement Standby Lift Station Pump

Department Sewer

Contact Nathan Coey

Type Land Improvements

Useful Life 20 years

Category Water & Sewage Treatment Sy

Priority 2 Very Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$60,000**

Description

An automatic standby lift staition bypass for the Settlment Lift Station.

Justification

System Redundancy

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease	60,000					60,000
Total	60,000					60,000

Funding Sources	2019	2020	2021	2022	2023	Total
652 - Sewer Capital Improvements	60,000					60,000
Total	60,000					60,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
652.852.55454 - Sanitary Swr Coll. Syst Impr.	60,000					60,000
Total	60,000					60,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SWR-19-002

Project Name Sewer Pump Replacement Program

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Department Sewer

Contact Nathan Coey

Type Land Improvements

Useful Life 20 years

Category Water & Sewage Treatment Sy

Priority 3 Important

Total Project Cost: **$130,000**

Description

Annual pump replacemnt schedule

Justification

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease	30,000	20,000	30,000	20,000	30,000	130,000
Total	30,000	20,000	30,000	20,000	30,000	130,000

Funding Sources	2019	2020	2021	2022	2023	Total
652 - Sewer Capital Improvements	30,000	20,000	30,000	20,000	30,000	130,000
Total	30,000	20,000	30,000	20,000	30,000	130,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
652.852.55451 - Sewer Plant Improvements	30,000	20,000	30,000	20,000	30,000	130,000
Total	30,000	20,000	30,000	20,000	30,000	130,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # SWR-19-003

Project Name River Forest, Creek & Settlement Lift Stn Fencing

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Department Sewer

Contact Nathan Coey

Type Land Improvements

Useful Life 20 years

Category Fencing & Gates

Priority 2 Very Important

Total Project Cost: **$30,000**

Description

Fence work around the River Forest, Creek, and Settlement lift stations

Justification

Improved security and aesthetics

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	30,000					30,000
Total	30,000					30,000

Funding Sources	2019	2020	2021	2022	2023	Total
652 - Sewer Capital Improvements	30,000					30,000
Total	30,000					30,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
652.852.55403 - Municipal Facility Improvements	30,000					30,000
Total	30,000					30,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # WTR-14-003

Project Name WTP Well Testing and Cleaning

Department Water
Contact Nathan Coey
Type Maintenance
Useful Life 0 years
Category Maintenance (non-depr)
Priority 2 Very Important

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$100,000**

Description

Efforts to test and clean water wells at the Water Treatment Plants.

Justification

Testing to ensure proper operation, and testing to ensure the health of the aquifer and the mechanical operation of the wells.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
50,000	Construction/Contract			50,000			50,000
Total	Total			50,000			50,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
50,000	601 - Water Utilitiy Fund			50,000			50,000
Total	Total			50,000			50,000

Budget Impact/Other

Prior	Budget Items	2019	2020	2021	2022	2023	Total
50,000	601.801.53504 - Water Plant Maint & Repairs			50,000			50,000
Total	Total			50,000			50,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # WTR-14-004

Project Name Meter Replacement Program

Department Water

Contact Nathan Coey

Type Buildings & Improvements

Useful Life 20 years

Category Water & Sewage Treatment Sy

Priority 2 Very Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$180,000**

Description

Annual cost for water meter replacment. Yearly split between water and sewer funds. Efforts to replace failed and outdated meters and to shirnk the gap of our water loss through old, poor preforming meters.

Justification

Annual replacment fund to replace failed and aged water meters. As meters age they register low which lead to decreased revenue.

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease	10,000	10,000	10,000	10,000	10,000	50,000
Total	10,000	10,000	10,000	10,000	10,000	50,000

Funding Sources	2019	2020	2021	2022	2023	Total
602 - Water Capital Improvements	10,000	10,000	10,000	10,000	10,000	50,000
Total	10,000	10,000	10,000	10,000	10,000	50,000

Budget Impact/Other

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # WTR-19-001

Project Name Water Pump Replacement Project

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Department Water

Contact Nathan Coey

Type Land Improvements

Useful Life 20 years

Category Water & Sewage Treatment Sy

Priority 3 Important

Total Project Cost: **$130,000**

Description

Water pump replacement efforts

Justification

Expenditures	2019	2020	2021	2022	2023	Total
Purchase/Lease	30,000	20,000	30,000	20,000	30,000	130,000
Total	30,000	20,000	30,000	20,000	30,000	130,000

Funding Sources	2019	2020	2021	2022	2023	Total
602 - Water Capital Improvements	30,000	20,000	30,000	20,000	30,000	130,000
Total	30,000	20,000	30,000	20,000	30,000	130,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
602.802.55450 - Water Plant Improvements	30,000	20,000	30,000	20,000	30,000	130,000
Total	30,000	20,000	30,000	20,000	30,000	130,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # WTR-19-002

Project Name Beechwood 2 and SE Tower Power Washing Project

Department Water

Contact Nathan Coey

Type Land Improvements

Useful Life 20 years

Category Water Distribution System Lin

Priority 2 Very Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$60,000**

Description

Coatings are good on the tanks, they need to be washed to remove the mildew build up.

Justification

Aesthetics

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	60,000					60,000
Total	60,000					60,000

Funding Sources	2019	2020	2021	2022	2023	Total
602 - Water Capital Improvements	60,000					60,000
Total	60,000					60,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
602.802.53499 - Other Maintenance Services	60,000					60,000
Total	60,000					60,000

Capital Improvements and Major Initiative

2019 *thru* 2023

City of Pataskala, Ohio

Project # WTR-19-003

Project Name Mill Street Water Project (Jefferson to Main)

Department Water

Contact

Type Infrastructure

Useful Life 30 years

Category Water Distribution System Lin

Priority 2 Very Important

RAMP Project No

Incl in Budget Yes

CIP Project Yes

Total Project Cost: **$30,000**

Description

Eliminate the 1950 era 6 inch main (300 feet) connect to the current 1999 8 inch main with valves and services to the 8 inch main-parts, labor, and road restoration

Justification

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Contract	30,000					30,000
Total	30,000					30,000

Funding Sources	2019	2020	2021	2022	2023	Total
602 - Water Capital Improvements	30,000					30,000
Total	30,000					30,000

Budget Impact/Other

Budget Items	2019	2020	2021	2022	2023	Total
603.803.55453 - Water Distribution System Impr.	30,000					30,000
Total	30,000					30,000

Introduced: 10/15/2018
Revised:
Adopted:
Effective:

CITY OF PATASKALA

ORDINANCE 2018-4325

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, 2019, 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 2019; 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, 2019, 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.

ATTEST:

Kathy M. Hoskinson, Clerk of Council

Michael W. Compton, Mayor

Approved as to form:

Brian M. Zets, Law Director

FUND - FUNCTION - OBJECT	2019 Budget
GOVERNMENTAL FUNDS	**$11,517,817**
101 - GENERAL FUND	**$1,815,790**
100 - GENERAL GOVERNMENT	**$833,996**
SALARY & RELATED	$461,876
CONTRACTUAL SERVICES	$238,020
GENERAL OPERATING	$134,100
150 - EXECUTIVE & LEGISLATIVE	**$191,393**
SALARY & RELATED	$147,893
CONTRACTUAL SERVICES	$7,500
GENERAL OPERATING	$36,000
200 - COURT & LEGAL	**$260,053**
SALARY & RELATED	$88,103
CONTRACTUAL SERVICES	$160,750
GENERAL OPERATING	$11,200
500 - FINANCE	**$91,346**
SALARY & RELATED	$42,869
CONTRACTUAL SERVICES	$31,765
GENERAL OPERATING	$16,712
600 - PARKS, LANDS & MUNICIPAL FACILLITIES	**$342,950**
CONTRACTUAL SERVICES	$88,000
GENERAL OPERATING	$239,950
CAPITAL OUTLAY	$15,000
650 - RECREATIONAL PROGRAMMING	**$46,052**
SALARY & RELATED	$46,052
900 - TRANSFERS & ADVANCES	**$50,000**
TRANSFERS & ADVANCES	$50,000
201 - STREET FUND	**$3,522,551**
100 - GENERAL GOVERNMENT	**$511,437**
SALARY & RELATED	$65,517
CONTRACTUAL SERVICES	$444,420
GENERAL OPERATING	$1,500
200 - COURT & LEGAL	**$45,000**
CONTRACTUAL SERVICES	$45,000
400 - PUBLIC SERVICE	**$2,731,535**
SALARY & RELATED	$765,035
CONTRACTUAL SERVICES	$195,000
GENERAL OPERATING	$302,500
CAPITAL OUTLAY	$1,469,000

FUND - FUNCTION - OBJECT	2019 Budget
500 - FINANCE	**$210,579**
SALARY & RELATED	$84,874
CONTRACTUAL SERVICES	$15,265
GENERAL OPERATING	$110,440
600 - PARKS, LANDS & MUNICIPAL FACILITIES	**$24,000**
GENERAL OPERATING	$24,000
202 - STATE HIGHWAY	**$62,000**
100 - GENERAL GOVERNMENT	**$15,000**
CONTRACTUAL SERVICES	$15,000
400 - PUBLIC SERVICE	**$47,000**
CONTRACTUAL SERVICES	$20,000
GENERAL OPERATING	$27,000
205 - PERMISSIVE TAX	**$453,476**
400 - PUBLIC SERVICE	**$453,476**
GENERAL OPERATING	$160,000
CAPITAL OUTLAY	$293,476
206 - RECREATION FUND	**$154,352**
600 - PARKS, LANDS & MUNICIPAL FACILITIES	**$27,000**
CONTRACTUAL SERVICES	$5,000
GENERAL OPERATING	$22,000
650 - RECREATIONAL PROGRAMMING	**$127,352**
SALARY & RELATED	$51,752
CONTRACTUAL SERVICES	$32,100
GENERAL OPERATING	$43,500
207 - PARK USE FUND	**$61,500**
600 - PARKS, LANDS & MUNICIPAL FACILITIES	**$61,500**
GENERAL OPERATING	$39,000
CAPITAL OUTLAY	$22,500
208 - POLICE FUND	**$3,176,826**
100 - GENERAL GOVERNMENT	**$120,277**
SALARY & RELATED	$6,357
CONTRACTUAL SERVICES	$108,920
GENERAL OPERATING	$5,000
200 - COURT & LEGAL	**$45,000**
CONTRACTUAL SERVICES	$45,000

FUND - FUNCTION - OBJECT	2019 Budget
300 - POLICE	**$2,638,710**
SALARY & RELATED	$2,262,108
CONTRACTUAL SERVICES	$19,720
GENERAL OPERATING	$233,589
CAPITAL OUTLAY	$123,293
500 - FINANCE	**$282,089**
SALARY & RELATED	$84,874
CONTRACTUAL SERVICES	$15,265
GENERAL OPERATING	$181,950
600 - PARKS, LANDS & MUNICIPAL FACILITIES	**$68,250**
CONTRACTUAL SERVICES	$15,250
GENERAL OPERATING	$53,000
900 - TRANSFERS & ADVANCES	**$22,500**
TRANSFERS & ADVANCES	$22,500
210 - MAYOR'S COURT COMPUTER	**$8,000**
200 - COURT & LEGAL	**$8,000**
CONTRACTUAL SERVICES	$5,000
GENERAL OPERATING	$3,000
211 - ALCOHOL EDUCATION & ENFORCEMENT	**$2,500**
300 - POLICE	**$2,500**
SALARY & RELATED	$2,500
212 - LAW ENFORCEMENT TRUST	**$8,000**
300 - POLICE	**$8,000**
GENERAL OPERATING	$8,000
213 - PATASKALA MOBILE HOME PARK	**$4,487**
400 - PUBLIC SERVICE	**$4,487**
GENERAL OPERATING	$4,487
218 - POLICE K9	**$5,000**
300 - POLICE	**$5,000**
GENERAL OPERATING	$5,000
222 - LAW ENFORCEMENT TRAINING & EDUCATION	**$2,000**
300 - POLICE	**$2,000**
SALARY & RELATED	$2,000
223 - PAYMENT IN-LIEU	**$65,000**
400 - PUBLIC SERVICE	**$65,000**
CAPITAL OUTLAY	$65,000

FUND - FUNCTION - OBJECT	2019 Budget
301 - CAPITAL IMPROVEMENTS	**$350,872**
400 - PUBLIC SERVICE	**$15,000**
CAPITAL OUTLAY	$15,000
500 - FINANCE	**$33,172**
GENERAL OPERATING	$33,172
600 - PARKS, LANDS & MUNICIPAL FACILITIES	**$302,700**
CONTRACTUAL SERVICES	$20,000
GENERAL OPERATING	$8,000
CAPITAL OUTLAY	$274,700
304 - MUNICIPAL BUILDING PURCHASE	**$6,871**
900 - TRANSFERS & ADVANCES	**$6,871**
TRANSFERS & ADVANCES	$6,871
305 - COLUMBIA ROAD BRIDGE IMPROVEMENTS	**$60**
900 - TRANSFERS & ADVANCES	**$60**
TRANSFERS & ADVANCES	$60
306 - SR 310 TIF	**$179,884**
200 - COURT & LEGAL	**$10,000**
CONTRACTUAL SERVICES	$10,000
400 - PUBLIC SERVICE	**$52,000**
CAPITAL OUTLAY	$52,000
500 - FINANCE	**$6,000**
CONTRACTUAL SERVICES	$6,000
900 - TRANSFERS & ADVANCES	**$111,884**
TRANSFERS & ADVANCES	$111,884
307 - COLUMBIA ROAD BRIDGE IMPROVEMENTS	**$4,880**
900 - TRANSFERS & ADVANCES	**$4,880**
TRANSFERS & ADVANCES	$4,880
308 - CAPITAL FACILITIES	**$200,000**
900 - TRANSFERS & ADVANCES	**$200,000**
TRANSFERS & ADVANCES	$200,000
401 - DEBT SERVICE	**$1,023,700**
500 - FINANCE	**$20,519**
GENERAL OPERATING	$20,519

FUND - FUNCTION - OBJECT	2019 Budget
700 - DEBT SERVICE	**$1,003,181**
DEBT SERVICE	$1,003,181
402 - STREET BOND FUND	**$30,068**
900 - TRANSFERS & ADVANCES	**$30,068**
TRANSFERS & ADVANCES	$30,068
501 - CONSTRUCTION ACCOUNT	**$375,000**
100 - GENERAL GOVERNMENT	**$375,000**
CONTRACTUAL SERVICES	$375,000
503 - VENDOR BOND & ESCROW	**$5,000**
100 - GENERAL GOVERNMENT	**$5,000**
GENERAL OPERATING	$5,000
UTILITY FUNDS	**$5,946,853**
601 - WATER OPERATIONS	**$1,326,256**
100 - GENERAL GOVERNMENT	**$213,937**
SALARY & RELATED	$65,517
CONTRACTUAL SERVICES	$144,420
GENERAL OPERATING	$4,000
200 - COURT & LEGAL	**$57,500**
CONTRACTUAL SERVICES	$57,500
500 - FINANCE	**$90,802**
SALARY & RELATED	$67,900
CONTRACTUAL SERVICES	$20,490
GENERAL OPERATING	$2,412
800 - WATER UTILITY	**$964,017**
SALARY & RELATED	$391,016
CONTRACTUAL SERVICES	$98,828
GENERAL OPERATING	$469,673
CAPITAL OUTLAY	$4,500
602 - WATER CAPITAL IMPROVEMENTS	**$877,000**
100 - GENERAL GOVERNMENT	**$75,000**
CONTRACTUAL SERVICES	$75,000
800 - WATER UTILITY	**$202,000**
CONTRACTUAL SERVICES	$135,000
GENERAL OPERATING	$27,000
CAPITAL OUTLAY	$40,000
900 - TRANSFERS & ADVANCES	**$600,000**
TRANSFERS & ADVANCES	$600,000

FUND - FUNCTION - OBJECT	2019 Budget
603 - WATER BOND IMPROVEMENTS	**$160**
900 - TRANSFERS & ADVANCES	**$160**
TRANSFERS & ADVANCES	$160
604 - WATER DEBT SERVICE	**$593,359**
800 - WATER UTILITY	**$593,359**
DEBT SERVICE	$593,359
651 - SEWER OPERATIONS	**$1,544,945**
100 - GENERAL GOVERNMENT	**$169,537**
SALARY & RELATED	$65,517
CONTRACTUAL SERVICES	$101,520
GENERAL OPERATING	$2,500
200 - COURT & LEGAL	**$40,000**
CONTRACTUAL SERVICES	$40,000
500 - FINANCE	**$90,494**
SALARY & RELATED	$67,900
CONTRACTUAL SERVICES	$20,290
GENERAL OPERATING	$2,304
850 - SEWER UTILITY	**$1,244,914**
SALARY & RELATED	$488,182
CONTRACTUAL SERVICES	$342,000
GENERAL OPERATING	$408,732
CAPITAL OUTLAY	$6,000
652 - SEWER CAPITAL IMPROVEMENTS	**$1,150,000**
100 - GENERAL GOVERNMENT	**$50,000**
CONTRACTUAL SERVICES	$50,000
850 - SEWER UTILITY	**$665,000**
CONTRACTUAL SERVICES	$35,000
CAPITAL OUTLAY	$630,000
900 - TRANSFERS & ADVANCES	**$435,000**
TRANSFERS & ADVANCES	$435,000
654 - SEWER DEBT SERVICE	**$433,868**
850 - SEWER UTILITY	**$433,868**
DEBT SERVICE	$433,868
655 - OAKS SPECIAL ASSESSMENT	**$21,265**
500 - FINANCE	**$1,000**
CONTRACTUAL SERVICES	$1,000

FUND - FUNCTION - OBJECT	2019 Budget
850 - SEWER UTILITY	**$20,265**
DEBT SERVICE	$20,265
Grand Total	**$17,464,670**

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GLOSSARY OF TERMS

ADA - Americans with Disabilities Act which provides for required accommodations for individuals with physical impairments.

ABATEMENT - A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies.

ACCOUNTS PAYABLE - A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE - An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government.

ACCRUAL BASIS - A basis of accounting in which, transactions are recognized when the underlying event occurs, rather than only in the periods in which cash is received or paid.

AGENCY FUND - A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

AMORTIZATION - (1) The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period; or (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

AMORTIZATION SCHEDULE - A schedule of debt service payments separating the portions of payments attributable to principal and interest.

APPROPRIATION - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ARBITRAGE - Classically, the simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the ·investment of the proceeds from the sale of tax-exempt securities in a manner that yields a higher rate, resulting in interest revenue in excess of interest costs.

ARRA -The American Reinvestment and Recovery Act of 2009 provides Federal stimulus funds for infrastructure projects.

ASSESSED VALUATION - A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSET ·A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

AUDIT ·A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through

inspection, observation, inquires and confirmations with third parties.

AUDITOR'S REPORT - In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of presentation of the financial information in conformity of GAAP or some other comprehensive basis of accounting.

BALANCE SHEET - The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with Generally Accepted Accounting Principles.

BASIS OF ACCOUNTING - A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts; and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BASIS POINT - Equal to l/100 of one percent. If interest rates rise from 7.50 percent to 7.75 percent, the difference is referred to as an increase of 25 basis points.

BOND - Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter is issued for a longer period and requires greater legal formality.

BOND ANTICIPATION NOTES (BANs) - Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

BOND COVENANT - A legally enforceable promise made by an issuer of bonds lo the bondholders, normally contained in the bond resolution or indenture (e.g., pledged revenues).

BOND DISCOUNT - The difference between the present value and the face amount of bonds when the former is less than the latter. In common usage, the term also often includes issuance costs withheld from the bond proceeds by the underwriter.

BOND INDENTURE - A formal agreement, also called a deed of trust, between an issuer of bonds and the bondholder.

BOND PREMIUM - The difference between the present value and the face amount of bonds when the former is greater than the latter.

BOOK VALUE – Value as shown in the financial statements. In the case of assets subject to reduction by depreciation, book value refers to cost or stated value less the appropriate depreciation allowance.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

GLOSSARY OF TERMS

BUDGETING BASIS - The basis of accounting used in the preparation of the budget - i.e., cash, accrual or modified accrual. The City of Pataskala prepares its budgets on the cash basis.

BUDGETARY CONTROL - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

BZA – Board of Zoning Appeals.

CAPITAL BUDGET - A plan of proposed capital outlays and the means of financing them.

CAPITALIZATION POLICY - The criteria used by a government to determine which outlays should be reported as fixed assets. The City of Pataskala accounting policies define a capital expenditure as the purchase or acquisition of an asset with an estimated useful life of two or more years and a cost of at least $5,000. However there is a specific schedule that determines the threshold based upon the asset type.

CARRYING AMOUNT - The amount at which assets and liabilities are reported in the financial statements. Carrying amount also is known as book value. .

CASH BASIS - A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CASH EQUIVALENT - Short-term, highly liquid investments that are both: (1) readily convertible to known amounts of cash; and (2) so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING PROGRAM - A voluntary program administered by the Government Finance Officers Association (GFOA) to encourage governments to publish efficiently organized and easily readable Comprehensive Annual Financial Reports (CAFR) and to provide technical assistance and peer recognition to the finance officers preparing them.

COMBINING STATEMENTS BY FUND TYPE -The second of the financial reporting pyramid 1s three reporting levels containing GAAP financial statements. Such statements are presented for each fund type (e.g., special revenue funds) for which the government maintains more than one fund. They include GAAP financial statements for each fund of a particular fund type in separate adjacent columns and a total column, which duplicates the column for that fund type in the combined statements overview.

COMMERCIAL PAPER - An unsecured promissory note issued primarily by corporations for a specific amount and maturing on a specific day. The maximum maturity for commercial paper is 270 days, but most is sold with maturities of up to 30 days. The credit risk of almost all commercial paper is rated by a rating service.

COMPENSATED ABSENCES - Absences, such as vacation, illness and holidays, for which it is expected employees will be paid. The term docs not encompass severance or termination pay, post-retirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

GLOSSARY OF TERMS

COMPLIANCE AUDITING - Auditing for compliance with applicable laws and regulations.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) - The official annual financial report of a government, encompassing all funds and component units of the government. The CAFR should contain: (a) the basic financial statements and required supplementary information; (b) combining statements to support columns in the basic financial statements that aggregate information from more than one fund; and (c) individual fund statements as needed. The CAFR should also contain introductory information, schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, and a statistical data.

DEBT LIMIT - The maximum amount of outstanding gross are net debt legally permitted.

DEBT SERVICE - Debt principal and interest payments made according to a predetermined payment schedule.

DEFERRED COMPENSATION PLANS - Benefit plans that offer employees the opportunity to defer receipt of a portion of their salary and the related liability for federal income taxes. Several sections of the Internal Revenue Code authorize certain state and local governments to provide deferred compensation plans for their employees.

DEFERRED REVENUE - Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are one example of deferred revenue.

DEFICIT - A deficit exists when the liabilities of a fund exceed its assets, or when the projected expenditures exceed revenues during a single accounting period.

DEMAND DEPOSIT - Accounts with financial institutions or cash management pools where cash may be deposited or withdrawn at any time without prior notice or penalty (e.g., checking account).

DEPOSITORY INSURANCE - Insurance on deposits with financial institutions. FDIC, FSLIC and some state governments provide this insurance.

DEPRECIATION - (1) Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence; or (2) The portion of the cost of a fixed asset charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DISBURSEMENTS - Payments made by the entity through either checks or electronic payment (ACH) to vendors and other recipients.

DOUBLE ENTRY - A system of bookkeeping which requires that for every entry made to the debit side of an account or accounts, an entry or entries be made for an equal amount to the credit side of another account or accounts.

GLOSSARY OF TERMS

EMINENT DOMAIN - The power of a government to acquire private property for public purposes. It is used frequently to obtain real property that cannot be purchased from owners in a voluntary transaction. When the power of eminent domain is exercised, owners normally are compensated by the government in an amount determined by the courts.

ENCUMBRANCES - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure, typically through the issuance of a purchase order.

ENTERPRISE FUND - A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, sewer, and airport). Generally, user fees are established at a level sufficient to cover the entire cost of providing the service.

EXPENDABLE TRUST FUND - A trust fund whose resources, including both principal and. earnings, maybe expended.

EXPENDITURES - Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

EXPENSES - Charges incurred (whether or not paid immediately) for operations, maintenance, interest or other charges.

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC) - A federal institution that insures deposits of federally chartered banks.

FEDERAL FINANCIAL ASSISTANCE - For purposes of applying the provisions of the Single Audit Act of 1984 and OMB Circular *A-128, Audits of State and Local Governments,* assistance provided by a federal agency in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, or direct appropriations. Federal financial assistance does *not* include direct federal cash assistance to individuals.

FEDERAL SAVINGS AND LOAN INSURANCE CORPORATION (FSLIC) - A federal institution that insures deposits of federally chartered savings and loan associations.

FIDELITY BOND - A written promise to indemnify against losses from theft, defalcation and misappropriation of public monies by government officers and employees.

FIXED ASSETS - Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant and equipment.

FIXED COSTS - Costs of providing goods or services that do not vary proportionately to the volume of goods or services provided (e.g., insurance and contributions to retirement systems).

FULL FAITH AND CREDIT - A pledge of the general taxing power for the payment of debt obligations. Bonds

carrying such pledges are referred to as general obligation bonds or full- faith and credit bonds.

FULL-TIME EQUIVALENT (FTE) - A part-time position converted to the decimal equivalent of a full-time position based upon 2,080 hours for a full-time position.

FUNCTIONAL CLASSIFICATION - Expenditure classification according to the principal purposes for which expenditures are made (e.g., public safety).

FUND - A fiscal and accounting entity with a self-balancing set of accounts in which financial activity is recorded and segregated to carry out a specific purpose or activity. Major funds of the City of Pataskala include the General Fund, Street Fund, and the Police Fund.

FUND BALANCE - The difference between fund assets and fund liabilities of governmental and similar trust funds.

FUND TYPE - Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GAAP - See Generally Accepted Accounting Principles.

GFOA - Government Finance Officers Association.

GENERAL FIXED ASSETS ACCOUNT GROUP (GFAAG) - A self-balancing group of accounts established to account for fixed assets of a government not accounted for through specific proprietary funds or trust funds.

GENERAL FUND - The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL LEDGER - A record containing the accounts needed to reflect the financial position and the results of operations of a government. In double-entry bookkeeping, the debits and credits in the general ledger are equal (i.e., the debit balances equal the credit balances).

GENERAL LONG-TERM DEBT - Long-term debt expected to be repaid from governmental funds.

GENERAL LONG-TERM DEBT ACCOUNT GROUP (GLTDAG) - A self-balancing group of accounts established to account for the immature general long-term debt of a government. The GLTDAG is also used to report that portion of the liabilities for claims, judgments, compensated absences and unfunded pension contributions of governmental funds and expendable trust funds not expected to be liquidated through the use of expendable available financial resources.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GLOSSARY OF TERMS

GENERALLY ACCEPTED AUDITING STANDARDS (GAAS) - Standards established by the AICPA for the conduct and reporting of financial audits.

GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS) - Five combined financial statements that, together with the accompanying notes, constitute the minimum financial reporting needed for fair presentation in conformity with GAAP. These five combined financial statements, with their accompanying notes, make up the first of the financial reporting pyramid's three reporting levels containing financial statements. Known as the Combined Statements - Overview, these statements include: (1) combined balance sheet-all fund types and account groups; (2) combined statement of revenues, expenditures and changes in fund balances - all governmental fund types; (3) combined statement of revenues, expenditures and changes in fund balances-budget and actual--general and special revenue fund types (similar governmental fund types for which annual budgets have been legally adopted); (4) combined statement of revenues, expenses and changes in retained earnings (or equity) - all proprietary fund types; and (5) combined statement of changes in financial position--all proprietary fund types.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) - The authoritative accounting and financial reporting standard-setting body for government entities.

GOVERNMENTAL FUND TYPES - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary funds and fiduciary funds. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

INFRASTRUCTURE ASSETS - Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the government unit.

INTERGOVERNMENTAL REVENUE - Funds received from federal, state and. other government sources in the form of grants, shared revenues, and payments in lieu of taxes.

INTERIM FINANCIAL STATEMENTS - Financial statements prepared as of a date or for a period during the fiscal year and including only financial transactions during the current year to date.

INTERNAL SERVICE FUND - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement-basis.

LEGAL LEVEL OF BUDGETARY CONTROL - The level at which spending in excess of budgeted amounts would be a violation of law.

LIABILITIES - Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

MILL - The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of assessed property valuation.

GLOSSARY OF TERMS

MORTGAGE BONDS - Bonds secured by a mortgage against specified properties of a government, usually its public utilities or other enterprises. If primarily payable from enterprise revenues, they also are classed as revenue bonds.

NONEXPENDABLE TRUST FUND - A trust fund, the principal of which may not be expended.

NOTES TO THE FINANCIAL STATEMENTS - Disclosures required for a fair presentation of the financial statements of a government in conformity with GAAP and not included on the face of the financial statements themselves.

ODOT - Ohio Department of Transportation.

OFFICIAL STATEMENT - A document published by a government planning to issue bonds that provides information on the proposed bond issue, the purpose of the issue, and the means of servicing the indebted ness, as well as other information about the issuer that may be helpful in evaluating creditworthiness.

OHIO REVISED CODE – State of Ohio laws, also known as the ORC.

PAR VALUE - In the case of bonds, the amount of principal that must be paid at maturity. Par value is also referred to as the face value of the security.

PBR – Personnel Board of Review.

PENSION CONTRIBUTION - The amount paid into a pension plan by an employer (or employee), pursuant to the terms of the plan, state law, actuarial calculations or some other basis for determinations.

PERPETUAL INVENTORY - A system whereby the inventory of units of property at any date may be obtained directly from the records, without resorting to an actual physical count, for each item or group of items to be inventoried. This system provides an ongoing record of goods ordered, received and withdrawn and the balance on hand, in units and frequently also in value.

PETTY CASH - A sum of money set aside on an imprest basis to make change or to pay small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming. Petty cash accounts are sometimes referred to as petty cash funds. However, they are not "funds" in the sense of governmental accounting individual funds. Petty cash accounts should be reported as assets of the fund of ownership.

PRESENT VALUE - The discounted value of a future amount or amounts of cash, assuming a given rate of interest.

PRIMARY DEALER - Government securities dealers included in the D-List of Government Securities Dealers Reporting to the Market Reports Division of the Federal Reserve Bank of New York (NY Fed) that submit daily reports of market activity and positions and monthly financial statements to the NY Fed and are subject to its informal oversight. Primary dealers include. SEC-registered securities broker-dealers, banks and a few unregulated firms.

PRIOR-YEAR ENCUMBRANCES - Obligations from previous fiscal years for which a part of the previous year's appropriations are reserved.

PROGRAM BUDGET - A budget that allocates funds to functions or activities rather than to specific items of cost or to specific departments.

PROPRIETARY FUND TYPES - Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds).

PURCHASE ORDER - A document (also known as a "PO") authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

QUALIFIED OPINION - An opinion stating that "except for" the effect of the matter to which the qualification relates, the financial statements present fairly the financial position, results of operations and (when applicable) changes in financial position in conformity with GAAP. Such an opinion is expressed when a lack of sufficient, competent evidential matter or restrictions on the scope of the auditor's examination have led the auditor to conclude that an unqualified opinion cannot be expressed, or when the auditor believes , on the basis of his examination, that: (1) the financial statements contain a departure from GAAP, the effect of which is material; (2) there has been a material change between periods in accounting principles or in the method of their application: or (3) there are significant uncertainties affecting the financial statements, and the auditor has decided not to express an adverse opinion or to disclaim an opinion.

RATINGS - In the context of bonds, normally an evaluation of creditworthiness performed by an independent rating service such as Moody's, Standard & Poor's or Fitch.

RECEIPTS - Cash received by the organization.

REFUNDING BONDS - Bonds issued to retire bonds already outstanding. The refunding bonds may be used to provide the resources for redeeming outstanding bonds, or the refunding bonds may be exchanged with the holders of the outstanding bonds.

REPURCHASE AGREEMENT (REPO) - A generic term for an agreement in which a government entity (buyer-lender) transfers cash to a broker-dealer or financial institution (seller-borrower); the broker-dealer or financial institution transfers securities to the entity and promises to repay the cash plus interest in exchange for the same securities or for different securities.

REQUIRED SUPPLEMENTARY INFORMATION - Consists of statements, schedules, statistical data or other information that, according to the GA.SB, is necessary to supplement, although not required to be a part of, the general purpose financial statements.

RETAINED EARNINGS - An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

REVENUES - (1) Increases in the net current assets of a governmental fund type; or (2) Increases in the net total assets of a proprietary fund type.

SERIAL, BONDS - Bonds whose principal is repaid in periodic installments over the life of the issue.

GLOSSARY OF TERMS

SHARED REVENUES - Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

SHORT-TERM DEBT - Debt with maturity of one year or less after the date of issuance. Short- term debt usually includes variable-rate debt, bond anticipation notes, tax anticipation notes and revenue anticipation notes.

SINGLE AUDIT - An audit performed in accordance with the Single Audit Act of 1984 and ' Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments.* The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

SPECIAL ASSESSMENT - A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties (e.g., sidewalks).

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. The Street and Police funds are examples of City of Pataskala special revenue funds.

SUPPLEMENTAL APPROPRIATION - An additional appropriation approved by Council after the budget year has commenced.

TAX-EXEMPT BONDS - State and local government securities whose interest is exempt from taxation by the federal government or within the jurisdiction issued.

UNDERWRITER - In the context of bonds, a dealer who purchases a new issue for resale.

UNQUALIFIED OPINION - An auditor's opinion stating that the financial statements present fairly the financial position, results of operations and (when applicable) changes in financial position in conformity with GAAP (which include adequate disclosure). This conclusion may be expressed only when the auditor has formed such an opinion on the basis of an examination made in accordance with GAAS or GAGAS.

VESTED BENEFIT - A benefit for which the employer has an obligation to make payment even if an employee terminates; thus, the benefit is not contingent on an employee's future service.

ZERO-COUPON DEBT - Deep discount debt issued with a stated interest rate of zero percent.

CITY OF PATASKALA, OHIO
2019 BUDGET SCHEDULE

(created 4/24/18)

DATE	DELIVERABLE
June 15, 2018	Capital planning (CIP) templates distributed to departments.
July 16, 2018	Operating budget planning templates/models distributed to departments.
July 16, 2018	Development of revenue projections completed. Departments provided with estimated budget funding.
August 1, 2018	Completed capital planning (CIP) templates due back to Finance Department.
August 17, 2018	Capital planning (CIP) data loaded into database and reports distributed to departments.
August 22, 2018	Proposed departmental operating budget data due to Finance Department.
August 24, 2018	Preliminary budget reports distributed by Finance.
August 27 – September 14, 2018	Finance to review and consolidate departmental budgets.
September 17 - 28, 2018	Budget reviews by Administrator and Finance Director with draft budget presentation prepared.
September 24, 2018	Council 2018 budget planning workshop.
October 10, 2018	Preliminary budget document and legislation presented to City Council for review.
October 15, 2018	1st reading of legislation.
October 15 – November 19, 2018	Finance Committee review and budget public hearings
November 5, 2018	2nd reading of legislation.
November 19, 2018	3rd reading of legislation. Anticipated adoption by City Council.
December 14, 2018	Certified copy of budget sent to the Licking County Auditor and a first amended certificate requested.

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CITY OF PATASKALA
LICKING COUNTY, OHIO

EMPLOYEE HANDBOOK
& POLICY MANUAL

ORDINANCE NO. 2018-4310

January 30, 2018

Dear Employee,

Transmitted herewith is an updated edition of the City of Pataskala *Employee Handbook & Policy Manual*. The regulations contained herein are designed to provide you with general information as it pertains to various aspects of your employment with the City. These regulations and policies are not intended to be all inclusive, or to address all possible applications of, or exceptions to, the general policies and procedures described herein. For that reason, if you have any questions concerning eligibility for a particular benefit, or the applicability of a policy or practice to you, please address your questions to your supervisor, the Finance Director or myself.

It is your responsibility, as an employee, to be familiar with the regulations. From time to time, amendments may be made to the regulations. These changes will be made available to you and should be inserted as indicated. No supervisor or representative of the City, except the City Administrator, has any authority to make any agreement that is inconsistent with the provisions in these regulations.

To the extent these regulations may conflict with negotiated contracts or state or federal law, the terms and conditions of that contract or law shall prevail. Likewise, all existing ordinance or Charter provisions shall supersede these regulations. In all other cases, these policies shall apply.

If after reviewing the regulations you have any questions, please let us know.

Sincerely,

Benjamin J. King
City Administrator

James M. Nicholson
Finance Director

DRAFT

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Article I INTRODUCTION

Section 1.01 Purpose and Coverage

(a) The purpose of this Employee Handbook is to set forth personnel policies for the employees of the City of Pataskala. Many of the rights and responsibilities outlined in this Handbook are based on provisions contained in the Ohio Revised Code. When a direct conflict exists between a collective bargaining agreement, or Federal and State law and these policies, such agreement or Federal and State laws shall prevail.

(b) The City cannot foresee all personnel issues and concerns that may arise. The City of Pataskala reserves the right to enforce, not enforce, revise, modify, amend, or delete any policy, procedure, benefit, or regulation when necessary. An amendment affects only the specific policy it modifies and does not affect the enforceability of the remainder of this Employee Handbook.

(c) The City intends for all departments and personnel to adhere to this Employee Handbook in a consistent and uniform manner. Nothing contained in these rules shall prohibit the promulgation of department work rules, standing orders, general orders, or other instructions, whether written or oral. Departments may implement a policy supplement with regard to work rules, policies and procedures which do not conflict with the provisions of this Employee Handbook, and which may be necessary due to the unique nature of the individual office or department, so long as such supplement is approved by the Administrator, or the Mayor in the case of the Police Department.

(d) Words contained within the Employee Handbook, whether in the masculine or feminine gender, shall be construed to include both genders. The use of the masculine or feminine gender is for convenience only and is not to be construed as discriminatory by reason of sex.

(e) Employees are expected to read, understand, and comply with the guidelines set forth in this handbook.

(f) The City has the power to hire, compensate, discipline and discharge employees. The City adheres to the doctrine of employment "at will", unless or except as modified by applicable statute. Employment with the City is not offered, contracted, or promised for any specific length of time. Employees voluntarily enter into the employment relationship, and are free to terminate their employment at any time – with or without reason. Just as employees are free to terminate their employment at any time with or without a reason, the City reserves the same right, on the same basis, to terminate their employment.

(g) Should any provision in this employee handbook be found to be unenforceable and invalid, such a finding does not invalidate the entire employee handbook, but only the subject provision. Nothing in this handbook is intended to infringe upon employee rights under R.C. Chapter 4117 or be incompatible with the R.C. Chapter 4117 and/or rulings by the State Employment Relations Board.

(h) The provisions of these regulations are declared to be severable. If any rule, section, sentence, clause or word of these regulations is held to be invalid or unenforceable, that decision shall not affect the validity of the remaining regulations. All other rules shall remain in full force and effect.

(i) **THE PROVISIONS OF THIS HANDBOOK ARE NOT TO BE INTERPRETED AS A CONTRACT, PROMISE OF CONTINUED EMPLOYMENT, A GUARANTEE OF**

INSTITUTIONAL DUE PROCESS, OR A COMMITMENT TO EXISTING OR PREVAILING COMPENSATION. THE POLICIES ARE SUBJECT TO CHANGE AT THE DISCRETION OF THE CITY ADMINISTRATOR AND COUNCIL.

Section 1.02 Effective Date of this Handbook

(a) This handbook replaces all prior effective human resource policies, practices, verbal communications, and written memos that may have been issued on the subjects herein.

Article II GENERAL PROVISIONS

Section 2.01 Equal Employment Opportunity

(a) The City is an equal opportunity employer. It is the City's policy to make all employment decisions without regard to a person's creed, political affiliation, race, color, religion, national origin, disability, age, gender, military veteran or disabled veteran, military status, and all other categories protected by Federal, state, and local laws. No appointing authority, supervisor or other employee may discriminate against a person with respect to the terms and conditions of employment.

(b) All City employees shall be treated fairly and equitably based upon the person's merit, fitness, and occupational qualifications.

(c) The "Complaints," "Retaliation," and "False Complaints" sections of the City Harassment Free workplace policy set forth in Article III of this document shall apply with equal force and effect to the City Equal Employment Opportunity policy.

Section 2.02 Americans with Disabilities Act (ADA)

(a) The Americans with Disabilities Act (ADA), 42 U.S.C. ** 12101 et seq. prohibits discrimination in hiring, promotions, transfers or any other benefits or privilege of employment of any qualified individual with a disability. To be considered a qualified individual, the employee must satisfy the required skills, experience, education, and other job-related requirements of the position held or desired and must be able to perform the essential functions of the position, with or without a reasonable accommodation. The City shall reasonably accommodate a qualified employee with a disability unless the accommodation would pose an undue hardship to the City. Decisions as to whether an accommodation is reasonable shall be made on a case-by-case basis. Employees who believe they are in need of a reasonable accommodation are responsible for making their request to the Finance Director or Human Resources Officer.

(b) The "Complaints," "Retaliation" and "False Complaints" sections of the City's Harassment Free Workplace policy, as set forth in Article III of this document, shall apply with equal force and effect to this ADA policy.

Section 2.03 Organizational Structure

(a) For all organizations it is necessary to establish a framework of the organizational structure and define the necessary hierarchy of authority. The City personnel structure includes positions which are created by the City Charter, and positions which are created by City Council.

(b) The City Administrator shall direct and supervise the administration of all departments, offices and agencies of the City, except as otherwise provided in the Charter. The Department of Police Services shall be under the general direction and supervision of the Mayor. The Administrator and/or designated representative will appoint persons to fill vacancies which occur as a result of death, resignation, removal, or disability of any officer, supervisor, or employee in any department, except for those enumerated above. For further information relative to Administrative

Departments and employees of the City, please refer to Article VI of the Charter.

(c) The Organizational Chart of the City (Appendix B) illustrates the structure of the organization and defines the lines of authority of the City.

Section 2.04 Weather Emergencies / Dismissal From Work

(a) The City Administrator is responsible for determining if a weather emergency exists, and if employees must report to work as scheduled. Emergency and other essential employees may be required to report to work, even when a weather emergency has been declared

(b) In the event employees are discharged early, or directed not to report, employees will be required to use paid leave (e.g., comp time, vacation, etc.) in order to be paid for those unworked hours.

(c) In the event of extreme weather conditions (e.g. Licking County Level 3 snow emergency), the City Administrator may order non-emergency and other non-essential employees not to report as scheduled, and may direct the Finance Director to pay such employees as if they had reported to work. Emergency and other essential employees, who report to work as scheduled during the emergency declaration, will not be entitled to any additional compensation for their hours worked during the emergency.

Section 2.05 Confidentiality of Information

(a) All personal information, personal identifying information, account applications and account information collected of vendors, citizens, or employees associated with the City shall be confidential record of the City, and shall not be subject to disclosure unless otherwise required by the State of Ohio or Federal Law. Additionally, any employee with access to private and confidential information, account applications, or account information shall be required to execute and abide by a confidentiality and non-disclosure statement of the City (see Appendix C - *Use of Confidential Information by Employee Disclosure Statement*).

Section 2.06 Solicitation and Distribution Policy

(a) It is the policy of the City to prohibit solicitation and the distribution of literature on its premises by non-employees, and to permit solicitation and the distribution of literature by employees, subject to the restrictions of this Article. This policy does not supersede any provision in an applicable collective bargaining agreement that directly conflicts with this policy.

(b) The City limits solicitation and distribution on its premises as those activities can interfere with the City's operations, reduce employee efficiency, annoy customers, and pose a threat to security. Individuals not employed by the City are prohibited from soliciting funds or signatures, conducting membership drives, distributing literature or gifts, offering to sell merchandise or services (except by representatives of suppliers or vendors given prior authority), or engaging in any solicitation, distribution, or similar activity on City premises.

(c) The City may authorize a limited number of fund drives by employees on behalf of charitable organizations or for employee gifts. Employees are encouraged to volunteer to assist these drives; however, participation is entirely voluntary.

(d) The following restrictions apply when employees engage in permitted solicitation or distribution of literature for any group or organization, including charitable organizations:

(i) The distribution of literature, solicitation and the sale of merchandise or services is prohibited in work areas.

(ii) Soliciting and distributing literature during the working time of either the employee making the solicitation or distribution, or the targeted employee, is prohibited. The term "working time" does not include an employee's authorized lunch or rest periods or other times when the employee is not required to be working.

(iii) Distributing literature in a way that causes litter on City property is prohibited.

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Article III UNLAWFUL DISCRIMINATION AND HARASSMENT.

Section 3.01 Purpose

(a) The policy of the City of Pataskala is to provide its employees with an environment free of unlawful employee discrimination, including harassment. Unlawful discrimination or harassment is discrimination or harassment based on an employee's race, color, religion, sex, national origin, age, ancestry, disability or military status. Discrimination or harassment based upon an employee's membership in the protected classifications set forth above is inappropriate and illegal and will not be tolerated. Unlawful discrimination and harassment interferes with the well-being and productivity of employees and the efficiency of the City, negatively affecting morale, motivation and job performance. The City, in the commitment to eliminating this inappropriate behavior, has established the following policy.

Section 3.02 Legal Definition

(a) Any reference to a specific form of discrimination or harassment, such as "sexual" discrimination or harassment, is used solely for ease of reference. When this policy references "sexual" discrimination or harassment, all other forms of unlawful discrimination or harassment as set forth herein are equally applicable. Unlawful discrimination can occur when an individual's terms, conditions, benefits, or privileges of employment are negatively impacted due to that person's membership in a protected classification. Unlawful harassment is a form of discrimination which is an "unlawful employment practice" and which is prohibited by state and federal law. Sexual harassment is generally defined as unwelcome sexual advances, comments or requests. Sexual harassment can exist when employment decisions are based on sexual conduct or when the work place is so permeated with conduct of a sexual nature that the conduct alters the terms and conditions of employment, creating an abusive and hostile environment.

Section 3.03 Unlawful Harassment/Bullying

(a) Unlawful harassment is any unwelcome conduct, whether verbal, physical, or visual, that is based upon a person's sex, color, race, ancestry, religion, national origin, age, disability, military status, or other protected group status. It also includes, but not limited to, conduct that demeans or shows hostility or aversion toward an individual because of his status and/or relatives or associates.

(b) Bullying is defined as "Any actual or threatened physical, verbal or nonverbal abuse occurring either inside or outside of the organization that can create an internal atmosphere where administration or management believes the reasonable person in the community would feel intimidated or threatened to the point they would not be able to function properly."

(c) Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature, and is a violation of Federal and State laws. Offensive and unwelcome sexual behavior has no place in the work environment. Unwelcome sexual comments, gestures, and jokes, are prohibited. Prohibited conduct includes, but is not limited, to suggestions, leering, pats, squeezes, or other similar contact, posting of sexual pictures, cartoons, photos, or other graphics in the workplace or on personal clothing.

(d) Unlawful harassment may also extend beyond the confines of this organization. Conduct that occurs off-duty and off-premises against a City employee may also be subject to this policy.

(e) Both harassment and bullying are destructive to the City. Therefore, it is everyone's responsibility to ensure that such disruptive behavior is addressed when it occurs.

(f) All managers and supervisors are responsible for:

(i) Implementing the City policy on harassment, which includes, but is not limited to, sexual harassment and retaliation;

(ii) Ensuring that all employees they supervise have knowledge of, and understand, the City policy;

(iii) Taking and/or assisting in prompt and appropriate corrective action when necessary to ensure compliance with the policy; and

(iv) Conducting themselves in a manner consistent with the policy.

Section 3.04 Complaints

(a) An employee, who is involved in, observes or experiences harassment of any kind by a fellow employee, supervisor, or other individual otherwise affiliated with the City, including delivery persons, vendors, or members of the public, is encouraged to inform the alleged harasser of the unwelcome or offensive conduct. Such employee is required to immediately submit a written report of the harassment to his supervisor, City Administrator, Human Resources Officer or Finance Director, but the fact that a complaint is verbal will not prevent the City from investigating the complaint. The alleged incident will be investigated, which may include private interviews with the complainant, the alleged harasser, as well as any and all witnesses. Information will be kept as confidential as possible. All employees are required to cooperate in any investigation of a harassment complaint. When the investigation determines that this policy has been violated, prompt attention and disciplinary action designed to stop the harassment and prevent its recurrence will be taken. This may include discipline up to and including discharge of any person whose conduct is in violation of this policy. Any employee who has knowledge of harassing conduct, and who allows the conduct to go un-addressed, may also be subjected to disciplinary action.

(b) Late reporting of complaints will not, in and of itself, preclude the City from taking remedial action. However, so that a thorough and accurate investigation may be conducted, employees are required to report complaints immediately.

Section 3.05 Retaliation

(a) The City, its Directors and Department heads and/or designees, and all City employees shall in no way retaliate against an individual for filing a complaint, reporting harassment or bullying, or participating in an investigation related to a potential violation of this policy. Any employee who believes that he has been subjected to retaliatory conduct as a result of actions taken under this policy must immediately report such conduct to his supervisor, City Administrator, Human Resources Officer or Finance Director. Written complaints are required, but the fact that a complaint may also be made verbally will not prevent the City from investigating the complaint. Any person found to have retaliated against an individual for engaging in activity protected by this

policy, will be subject to disciplinary action up to and including discharge. Disciplinary action for the filing of a false complaint shall not be considered a retaliatory act.

Section 3.06 Enforcement – All managers and supervisors are responsible for:

(a) Implementing the City policy on harassment, which includes, but is not limited to, sexual harassment and retaliation;

(b) Ensuring that all employees they supervise have knowledge of and understand the City policy;

(c) Taking and/or assisting in prompt and appropriate corrective action when necessary to ensure compliance with the policy; and;

(d) Conducting themselves in a manner consistent with the policy.

Section 3.07 False Complaints

(a) Although legitimate complaints made in good faith are strongly encouraged, intentionally false complaints made in bad faith will not be tolerated. Failure to prove a violation of this policy will not constitute a false complaint without further evidence of bad faith. False complaints are considered a violation of this policy and an employee who intentionally makes a false complaint will be subject to disciplinary action.

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Article IV EMPLOYEE SELECTION AND EMPLOYMENT PRACTICES

Section 4.01 Recruitment

(a) The City of Pataskala has established its personnel system on the basis of merit, whereby employees of the City are recruited, selected and advanced under the assurance of equal opportunity and competition on the basis of merit, without regard to political or other affiliation.

(b) It is the policy of the City of Pataskala to recruit and select the most qualified persons for service with the City. All persons must complete a standard City application form during a recruitment period to be considered for employment. Each Department Head and/or designee shall develop and conduct a recruitment program to meet City staffing needs.

Section 4.02 Selection

(a) The selection process shall maximize reliability, objectivity and validity through a practical assessment of the applicant's attributes and characteristics. The selection process could consist of: written tests, individual and group oral examinations, performance tests, rating of training and experience, physical/psychological examinations, background and reference checks and drug testing. In determining the ranking of candidates, the examination parts will be appropriately weighed. Selection and appointment shall follow the rules of the Personnel Board of Review.

Section 4.03 Nepotism

(a) The existence of a familial relationship between an applicant and a City employee will not necessary prevent the City from hiring the applicant. The City's selection process, however, will screen for the following four (4) situations, which shall prevent the City from hiring a relative of a current employee:

(i) If one relative would have supervisory or disciplinary authority over another;

(ii) If one relative would audit the work of another;

(iii) If a conflict of interest exists between the relative and the employee, or the relative and the City; or

(iv) If the hiring of relatives could result in a conflict of interest with clients.

Section 4.04 Immigration Law Compliance

(a) All individuals hired by the City will be required to establish and certify their identity and right to work in the United States. Each individual employed by the City will be required to produce, within one (1) day, proof of their identity and eligibility to work in the United States. Employees will be required to complete a Form I-9 for this purpose.

Section 4.05 Appointment

(a) After the City Administrator and the Department Head and/or designee have reviewed and

evaluated the results of the candidate examinations, a list of the top ten (10) eligible candidates will be compiled. The City will choose the candidate it deems to be the most desirable candidate among the top ten (10) compiled to offer the position. If the City's top choice is unable to accept the position, the next-preferred individual on the top ten (10) list will be contacted and so on. If fewer than ten (10) candidates take and/or pass the appropriate examination, the City may pursue the hiring process without regard to the eligible list. Selection and appointment shall follow the rules of the Personnel Board of Review.

Section 4.06 Probationary Period

(a) A newly hired classified employee's probationary period shall be twelve (12) months in length, and may be extended by the City Administrator for an additional six (6) months should circumstances warrant such extension. Unclassified employees are considered to be 'at will' employees, and not subject to such probationary period.

(b) A promotional probationary period shall be for six (6) months. A promoted employee may be placed back into his former position (e.g., demoted) at any time during the probationary period without the right of appeal if the City Administrator, or the Mayor in the case of the Police Department, considers the employee to have performed unsatisfactorily during the promotional probationary period. The hiring authority will provide the Personnel Board of Review (PBR) with a reason for the employee's demotion.

(c) In the event an employee experiences a break in service during their probationary period, (whether probationary or promotional probationary), such as medical disability or military leave, the probationary period will also be suspended, and will resume upon the employee's return to work. Upon the employee's return, the probationary period will resume

(d) The probationary period of time is provided for the City to assess the employee's performance in the new position, as well as for the employee to determine whether he or she wishes to continue in the position. In the event that the City determines that the employee's performance during their probationary period has been unsatisfactory, the City has the right to terminate employment during this probationary period without prior notice.

(e) Two (2) written evaluations of the employee's performance will generally be conducted by the Department Head and/or designee during the probationary period. The first (mid-term evaluation) will be conducted approximately one hundred (100) days from the date of the employee's initial appointment or promotion, whichever is applicable. This mid-term evaluation will address the employee's progress in meeting the job requirements, and the employee will be given a written copy of the evaluation. The relative performance of the employee will be identified in this written evaluation, and any weakness considered to be unacceptable will be identified. If such weaknesses exist, a plan for improvement will be developed by the employee's supervisor and given to the employee at the time of the evaluation. Another evaluation will generally be given approximately thirty (30) days prior to the end of the probationary period or promotional probationary period, whichever is applicable.

Article V HOURS OF WORK AND GENERAL EMPLOYMENT POLICIES

Section 5.01 Appointing Authority

(a) The City Administrator is the appointing authority for all positions within the City that are not either: (1) charter position appointments, such as the Law Director and Finance Director, which are the responsibility of the Mayor and City Council; or (2) Police Department appointments, which are the responsibility of the Mayor.

Section 5.02 Employee Files

(a) A personnel file shall be established for each employee. Personnel files are public records as defined by ORC 149.43, except as otherwise protected by Ohio Law. Records are maintained in the Finance Office, and shall be released in accordance with law. Pursuant to current law, all medical records, employee banking and insurance information shall be maintained in separate confidential files, and are not considered to be public records.

(b) Each employee shall have the right, upon written request and with reasonable notice, to examine his or her personnel file. Such examination shall be made on non-work time, or at some other mutually agreed upon time.

(c) If an employee disputes the accuracy, timeliness, relevance, or completeness of documents in his file, he may submit a written request to the appointing authority requesting that they investigate the current status of the information. The appointing authority or designee will make a reasonable investigation to determine the accuracy, timeliness, relevance, and completeness of the file, and will notify the employee of the results of the investigation and any plans the appointing authority has to take action with respect to the disputed information. If the employee is not satisfied with the appointing authority's action, the employee may submit a brief statement of the employee's position on the disputed information, which shall be included within the personnel file.

(d) Except as set forth in Section 5.02(c), employees are not otherwise permitted to alter, add or remove documents or other information contained in their personnel files without express written authorization from the Mayor. An employee who alters, adds, or removes documents of information from his personnel file or who has another party do so on their behalf, without prior approval, may be subject to disciplinary action up to, and including, termination.

Section 5.03 Employee Classifications

(a) **Exempt Employee** - An employee, whose job classification is exempt, is exempt from the Fair Labor Standards Act Wage-Hour Laws. Exempt employees are generally employed to work full-time for the City and spend sufficient amount of time performing exempt duties in an executive, administrative, professional or management capacity in accordance with the Fair Labor Standards Act. An exempt employee is not entitled to receive overtime pay for hours worked over 40 in a work week; although, he or she may be entitled to all other benefits for full time employees of the City of this chapter.

(b) **Non-Exempt Employee** - A non-exempt employee is generally employed by the City on an hourly

basis and has not been deemed an exempt employee, in accordance with the Federal Labor Standards Act, Wage-Hour Laws. A non-exempt employee is entitled to receive, by law overtime pay in the amount of 1½ times the regular hourly rate for all hours worked over 40 hours in a work week.

(c) **Regular Full-Time Employee** – Employees hired to, normally scheduled to, and typically working, the City's normal, full-time forty (40) hour workweek on a regular basis.

(d) **Regular Part-Time Employee** – Employees who normally work less than thirty (30) hours per week. Employees in this category are classified, but are not eligible for paid leave benefits (sick, holiday or vacation hours), and do not qualify for participation in the City's health and life insurance programs, subject to any requirements of the Affordable Care Act (ACA).

(e) **Seasonal Employee** – Those employees whose work, the nature of which is not continuous throughout the year, but recurs in each successive calendar year. Employees appointed to a seasonal position who have been temporarily separated from the service during the inactive season shall be entitled to employment in the same position in each ensuing year, so long as those employees are not in the meantime disqualified for any cause. Seasonal employees not assigned work for a period of one year due to a lack of work or who refuse available work shall be deemed ineligible for further assignment. Seasonal Employees are not eligible for benefits.

(f) **Temporary Employees** – Employees engaged to work full-time or part-time for the City for a specified period of time, for a specific assignment, or one who is replacing a regular employee on leave. Employees in this category shall work for a period not to exceed one hundred and twenty (120) calendar days. . Temporary employees are at will, and may be terminated at the discretion of the City Administrator. Employees in this category are unclassified, and are not eligible for benefits.

(g) **Provisional Employees** – Those employees temporarily filling a position without competition pending the establishment of an eligibility list. A provisional employee must take, and pass, any applicable eligibility examination given during his first two (2) years of employment to become certified. Failure to take and pass such examination may result in termination of employment.

(h) **Intermittent Employees** – Those employees hired to work an irregular schedule, and less than one-thousand (1,000) hours per year. Employees in this category are unclassified, and are not eligible for benefits. Intermittent employees are at will and may be terminated at the discretion of the City Administrator.

(i) **Classified Employees** – All employees who are not in positions in the unclassified service.

(j) **Unclassified Employees -** At-will employees who are exempt from all examinations. Appointment to a position in the unclassified service may be made at the discretion of the City, and the employees may be removed, suspended or reduced from the position at the pleasure of the City.

Section 5.04 Job Vacancies

(a) The City Administrator shall determine when a vacancy exists. The Administrator shall also determine if a vacancy shall be filled, and the method for filling such vacancy in accordance with

the law. The Mayor shall be similarly responsible for vacancies in the Police Department.

Section 5.05 Job Assignments

(a) Employees are expected to perform the specific duties set forth in their job descriptions, as well as any other duties assigned by their supervisor. All employees shall be required to perform any and all temporarily assigned duties for which they are capable, regardless of their usual or customary duties or job assignments.

Section 5.06 Temporary Job Assignments

(a) A temporary assignment may be used:

(i) To fill a vacancy caused by an employee's absence due to sick leave or other approved leave of absence; or

(ii) To provide vacation relief scheduling; or

(iii) To meet an emergency situation; or

(iv) To fill an open position, pending appointment; or

(v) To replace an employee who is temporarily incapacitated from working; or

(vi) For any other reason as determined by the City Administrator.

(b) An employee temporarily assigned to substitute in a different job classification with a **lower** rate of pay shall receive the regular rate of pay as his normal assignment.

(c) An employee temporarily assigned to a position with a **higher** rate of pay shall receive the higher rate of pay corresponding to the temporary assignment, provided that the difference between the permanent rate of pay and temporary rate of pay cannot exceed five percent (5%) of the employee's permanent rate of pay.

Section 5.07 Outside Activities

(a) Employees shall not engage in outside activities which are inconsistent with, or which conflict with, their position as a public employee. This may include work activities and voluntary activities. As a public employee and as a representative of the City of Pataskala workforce, employees are expected to refrain from activities that may compromise their ability to adequately carry out their duties as a City employee. Outside employment must not in any way conflict with or compromise an employee's ability to perform his or her job with the City. Classified employees should reference the Personnel Board of Review (PBR) rules and regulations for further information.

Section 5.08 Promotions

(a) Promotional selection shall be open to all regular City employees who meet the minimum qualifications for the position. Promotions shall be based upon demonstrated capability, quality, and length of service. Length of service shall not be the compelling criteria. Classified employees

should reference the PBR rules and regulations for further information.

Section 5.09 Performance Evaluations

(a) The City believes it is important for employees to receive feedback regarding job performance, and areas of improvement. Consistent with this goal, the City will attempt, subject to business demands, to evaluate an employee's performance on an ongoing basis, and to provide employees with periodic written evaluations

(b) All employees, during their probationary or promotional probationary period, shall be evaluated twice. All other City employees shall be evaluated at least once each calendar year.

(c) All performance evaluations shall be prepared on a uniform form authorized by the City Administrator, and will be based upon overall performance in relation to job responsibilities. Such evaluation will also take into account an employee's conduct, demeanor, and, when appropriate, record of attendance and tardiness

(d) In addition to the regular performance evaluations described above, special written performance evaluations may be conducted by the Department Head and/or designee at any time to address performance or disciplinary problems. Every performance evaluation will also provide an opportunity for response or feedback from the employee.

(e) Prior to reviewing the evaluation with the employee, a draft copy shall be provided by the employee's supervisor for review and approval. No performance evaluation shall be provided to the employee prior to receiving authorization from the City Administrator.

(f) Each supervisor shall review and discuss the performance evaluation with each of his employees. The employee shall sign a copy of the performance evaluation, acknowledging that a review was conducted. The employee shall receive a copy of the performance evaluation; and if he chooses, may submit a separate written response, which will be attached to the evaluation and placed in employee's personnel file.

(g) Signed copies of the performance evaluation shall be placed in the employee's personnel file in the Finance Department.

Section 5.10 Lactation Accommodation

(a) In recognition of the well documented health advantages of breastfeeding for infants and mothers and as part of our family-friendly policies and benefits, the City provides a supportive environment to enable breastfeeding employees to express breast milk during work hours for up to one (1) year following the birth of a child. Accommodations under this policy include a place, other than a bathroom, that is shielded from view and free from intrusion from co-workers and the public which may be used by an employee to express breast milk. Discrimination and harassment of breastfeeding mothers in any form is unacceptable and will will lead to discipline, up to and including termination.

Section 5.11 Attendance and Hours of Work

(a) For payroll purposes the workweek begins on Sunday at 12:01 AM and ends on Saturday night at midnight.

(b) For other than Police Officers, the workweek currently consists of forty (40) hours based upon five (5) consecutive eight (8) hour workdays, Monday through Friday and two (2) consecutive days off, Saturday and Sunday. The normal work hours are currently 8:00 am to 4:00 pm, but may be amended contingent upon approval by the City Administrator.

(c) For Police Officers, the regular workweek for shall be forty (40) hours. The normal work assignments shall be either five (5) consecutive eight (8) hour days with two (2) consecutive days off or at the discretion of the Police Chief, four (4) consecutive ten (10) hour days with three (3) consecutive days off. The Police Chief Further reserves the right to develop a schedule of"l2" hour shifts as an alternative to "8" or "10" hour shifts. The Police Chief and Deputy Chief shall establish and maintain a regular, recurring schedule that provides adequate coverage during each shift.

(d) Non-exempt employees shall be provided with two (2) fifteen (15) minute breaks each workday. Such break period shall never interfere with the proper performance of work responsibilities of the department. These breaks will be considered as part of the employee's work time. Breaks may typically be taken at the work site, but any travel time to and from the work site is part of the fifteen (15) minute break period. Breaks shall not be part of, or connected to, starting time or ending time without prior approval of the Department Head or designee. Break time is not cumulative and shall be scheduled by the supervisor.

(e) Non-exempt employees working a regular shift of either eight (8) or (10) hours shall be permitted to take a non-paid thirty (30) minute meal break during their shift if the present workload permits. Employees on a meal break shall not work, but are subject to immediate recall should conditions warrant (in which case the employee will be compensated his or her regular hourly rate during the period of recall). Employees are not entitled to additional compensation or overtime resulting from the inability to take a meal break.

(f) Employees working a regular shift of eight and one-half (8½) hours, are to be provided with a paid thirty (30) minute meal break during their shift. If the workload doesn't permit the employee taking such a break, the Department Head or designee can authorize the employee to: (1) leave 30 minutes prior to scheduled departure time; or (2) receive payment for the additional thirty (30) minutes worked. The employee shall have the option to select the desired treatment.

(g) Employees who are working during the semiannual Daylight Saving change will either earn an extra hour of wages during the fall time change, or work one (1) less hour during the spring time change. Employees must replace the missing hour with either accrued compensatory time or vacation leave in order to be paid for a 40-hour workweek.

(h) Unless otherwise advised by their Department Heads and/or designee, employees shall report all absences from work prior to the start of their regularly scheduled workday or within fifteen (15) minutes after the start of the workday to their Department Head and/or his designee, or be prepared to offer a valid excuse for not notifying their Department Head and/or their designee within that time frame.

(i) If an employee is unable to report to work because of illness or emergency, the employee must

speak with the Department Head and/or designee as far in advance as possible prior to his scheduled shift time, or in the event of an emergency, as soon as practicable. If the Department Head and/or designee are unavailable, the employee shall verbally notify either the City Administrator or Finance Director. Such notification should include a reason for the absence or tardiness, as well as an indication of when the employee can be expected to report to work. The absent employee is responsible for ensuring that proper advance notice of the absence or late arrival is given to the employee's Department Head or designee.

(j) Employees who are calling in sick or with a personal emergency, are expected to actually speak with their Department Head and/or designee set forth above. Absent an emergency, messages left on voicemail are not acceptable. Similarly, messages left with co-workers or other employees referenced above are not acceptable. Failure to provide proper notification of an absence or lateness, unexcused absences, late arrivals or early departures from work may result in disciplinary action, up to and including termination.

Section 5.12 Overtime

(a) Each Department Head and/or designee will establish the scheduled work hours for each department, depending on the nature of the work, work practices and custom. Employees not exempt from the overtime provisions of the Fair Labor Standards Act ("FLSA") shall not work prior to, subsequent to, or outside their regularly scheduled hours unless authorized in advance to do so by their supervisor or in emergency situations. Employees shall receive reasonable posted notice of any change in regular work hours when practicable.

(b) Employees may be entitled to a paid or unpaid lunch period, as determined by the Department Head and/or designee. Employees who are non-exempt under the FLSA, and who receive an unpaid lunch period, shall not work during their lunch period, except with the approval of their supervisor, or in emergency situations.

(c) Generally, employees not exempt from the overtime provisions of the FLSA shall be considered to be working overtime for all hours actually worked in excess of forty (40) hours in any one (1) work week, regardless of the employee's regularly scheduled work day. A partial overtime exemption, or differing work schedule, may apply to certain employees, consistent with FLSA provisions.

(d) For purposes of calculating FLSA "hours worked", any hours the employee actually performs work, as well any as supervisor-approved vacation and sick leave shall be considered "hours worked" for purposes of overtime compensation. Personal days, compensatory time, holidays and other paid and unpaid leaves shall not be considered hours worked for purposes of overtime compensation.

(e) Whenever an employee is required to report for overtime work, including necessary court appearances the employee shall be compensated at least two (2) hours "show up time". Such "show up time" is to be paid consistent with the provisions for this section. In order to receive the minimum "show up time" compensation, the employee must be in actual work status. At the request of the employee, and with the permission of his supervisor, the employee may terminate his work status but the employee shall be compensated only for the hours actually worked.

(f) Employees exempt from the overtime provisions of the FLSA are not eligible for overtime payment. The City Administrator or his/her designee shall determine if an employee is exempt from overtime requirements for purposes of the FLSA. Such exemptions may include employees whose job duties are executive, administrative or professional in nature. If approved by the appointing authority, a bona fide executive, administrative or professional employee may receive compensatory time off, at the rate of one (1) hour for each hour of overtime.

(g) The City intends to comply with all provisions of the FLSA. Each Department Head and/or designee is responsible for reviewing the exempt status of his employees and classifying his employees appropriately. Improper deductions (deductions not in accordance with the FLSA) from employees' salaries are prohibited. Any deduction that is later determined to have been improper shall be reimbursed properly and promptly. Any employee who believes he has received an improper deduction, shall submit a complaint in writing to the Department Head and/or designee, City Administrator, Human Resources Officer or Finance Director.

(h) The Department Head and/or designee, City Administrator, Human Resources Officer, or Finance Director has the duty to investigate, consult with other appropriate officials, and see that a written response is provided in a timely manner to ensure a good faith effort to comply with the FLSA.

Section 5.13 Compensatory Time

(a) At the election of the employee, overtime may be compensated with compensatory time off in accordance with the provisions of the Fair Labor Standards Act. Such compensatory time off shall be equal to one and one-half (1 & 1/2 times) for each one (1) hour of overtime worked.

(b) Elections to convert overtime to compensatory time must be made in thirty (30) minute increments. Employees must complete and submit an *Overtime Designation Form*, a copy of which is provided in Appendix D. The maximum number of accumulated compensatory hours permitted in an employee's compensatory bank at any point in time shall be one hundred twenty (120). After an employee's maximum compensatory time bank has been reached (120 hours), all additional overtime for such employee shall be paid at the appropriate overtime rate.

(c) The use of compensatory time off must be scheduled through, and approved by, the employee's Department Head and/or designee. Compensatory time off shall be taken in minimum of fifteen (15) minute increments. At the discretion of the City Administrator, and due to the operational needs of each department, the practice of utilizing compensatory time may be halted during an emergency.

(d) Upon separation from employment, all accumulated compensatory time shall be paid at the then current rate of compensation.

(e) Employees shall be permitted to cash out compensatory time at the then current rate of compensation. Any requests to have accumulated compensatory time paid out which are made on or before November 15 shall be paid out at the time of the next paycheck. Requests made after November 15 will be paid on a 'best efforts' basis, contingent upon availability of adequate appropriations. All requests must be submitted on the *Compensatory Time Cash-Out Request Form*, a copy of which is provided in Appendix E. Employees shall have the option to receive the proceeds from such compensatory time cash out paid to them in a separate payroll distribution,

provided that the employee provides such direction in writing or via email to the Finance department on or before the first business day following the pay period end.

Section 5.14 Reductions in Work Force

(a) An employee may be laid off due to lack of work, lack of funds, reorganization and/or the abolishment of a position. At least fourteen (14) days' notice will be given to an employee prior to layoff. Layoffs shall not be considered disciplinary actions. An employee who is laid off may be recalled to work at any time within one (1) year provided he remains qualified to perform the duties of the position. The City shall comply with all applicable local rules and state and federal laws whenever a layoff is implemented.

Section 5.15 Medical/Fitness for Duty Examinations

(a) **Medical/Fitness for Duty Examinations** - Employees may be referred for a Fitness for Duty examination if the City has a reasonable belief, based on objective evidence, that the employee's ability to perform the essential job functions is impaired by a medical condition, or the employee poses a direct threat due to a medical condition. In any situation where the City initially sends an employee for a medical, psychological or other physical examination, the City shall pay the cost of the examination, and shall also pay the employee for the time expended in taking such examination. Referrals will be made for reasons that interfere with the employee's ability to satisfactorily perform his duties. In the event an employee is referred for a Fitness for Duty examination, and is determined to be unfit to perform the essential functions of his job by a physician, or other healthcare or fitness professional, the employee may be placed on unpaid medical leave status for a period of six (6) months after the exhaustion of all paid leave benefits.

Prior to the expiration of the six-month unpaid medical leave period, the employee shall have the option to schedule an appointment with the attending physician to see if any conditions have changed the original determination. If the determination of the physician is that the employee continues to be unfit for the position for which he had been hired and is unable to perform their job, the City will work with the employee to determine if there are any other positions available for which he is capable, or if the employee should pursue disability or retirement benefits. If there are no positions currently available for which the employee would be able to meet all of the requirements of the position, the employee will be given the opportunity to resign or apply for a disability retirement through the appropriate pension system. If such employee refuses to resign or is not able to retire in the pension system, they City shall terminate their employment.

Section 5.16 Employee Information Update

(a) Employees are responsible, at all times, for maintaining updated information with the City regarding their home address, phone number, emergency contact information, banking information, and/or family status with the Finance Department.

(b) IRS-qualifying events that result in a changes in an employee's family status, such as marriage, birth or adoption of a child, etc. and which would affect their level of participation in the City's health insurance program (e.g., single, employee and spouse, employee and children or family

coverage), must be communicated within 30 days of the qualifying event. If such information is not communicated within that period of time, the employee will be prohibited from making a change in insurance coverage until the next open enrollment period.

Section 5.17 Employee Reimbursements

(a) Employees who purchase an item, outside of normal working hours with their own funds to be used for City purposes, shall submit a receipt for such items with a purchase order attached, signed and approved by their Department Head or designee. Employees shall make every effort to purchase necessary items during normal working hours with a purchase order on either a vendor account or a City-issued credit card. Employees will not be reimbursed for expenses which do not meet a proper public purpose (e.g., alcohol, tobacco, sales tax, etc.), or for items which would not directly benefit the employee in performing their assigned job responsibilities.

(b) Employees who are approved by their Department Head or designee to use their personal vehicle for City purposes shall be reimbursed at the then-current IRS mileage rate. Employees should submit approved mileage for reimbursement using the City's *Mileage Reimbursement Form*, a copy of which is attached as Appendix F. Employees are discouraged from using their personal vehicle whenever a City-owned vehicle is available.

Section 5.18 Dating

(a) A romantic relationship between any two employees is prohibited when either employee's conduct interferes with the workplace, regardless of whether the employees are in different -departments.

Section 5.19 Relative in Chain of Command

(a) An employee is not permitted to work in a position where his supervisor or any person above him in his established chain of organizational command is a relative.

(b) If such a situation is created through promotion, transfer or marriage, one of the effected employees must be transferred or discharged.

Section 5.20 Marriage in Course of Employment

(a) If two employees were to marry, they will be subject to the same rules listed above as other relatives, unless state or case law dictate otherwise.

Section 5.21 Definitions

(a) **Abolishment of Position** - Elimination of any particular position or classification from the personnel structure of the City.

(b) **Allowances** - Consist of monetary reimbursement by the City for activity which involves an extraordinary expense to the employee, e.g. meal allowance, cell phone allowance. All such allowances must be authorized in advance by the Department Head and approved by the City Administrator for payment.

(c) **Calendar Year** - Twelve month period beginning January 1 and ending December 31 of each year.

(d) **Eligibility List** - A list of potential employees who have been reviewed and approved by the Personnel Board of Review (PBR). Until exhausted, the list shall be used from which to select potential employees.

(e) **Layoff** - A reduction in the work force of the City as determined by the City Administrator.

(f) **Leaves** - An authorized paid or unpaid absence, or vacation from duty or employment for a specified period of time.

(g) **Payroll Year** – As differentiated from a calendar year (see Section 5.21 (c) above), is defined as the time period commencing with the first day of the first pay period with a pay period ending date (PPE) in the calendar year, and concluding with the last day of the last pay period with a PPE date in that same calendar year.

(h) **Personnel Board of Review (PBR)** - A five-member board created by the City Charter, the members of which are appointed by the City Council for the purpose of hearing appeals by City employees in the classified service, who are not part of a grievance procedure under a labor contract, and who have been suspended, demoted in position or compensation, or discharged.

(i) **Probationary Period** - That period of time which begins immediately after a person becomes a full-time employee of the City. All full-time hires shall serve a minimum probationary period of one year, unless specified to the contrary in the current applicable collective bargaining agreement. The initial probationary period can be extended by an additional 6 months.

(j) **Resignation** - Voluntary withdrawal of employment from the City.

(k) **Retirement** - To withdraw from active duty with the City subject to the applicable rules, regulations and statutes of the State of Ohio and after attaining the age and length of service (or disability status) necessary to immediately qualify and receive a pension in accordance with the rules of the Ohio Public Employees Retirement System (OPERS) or the Ohio Police and Fire Pension Fund (OP&F).

(l)

Article VI WORKPLACE STANDARDS

Section 6.01 Ethics in Employment

(a) City employees hold a position of trust and are expected to maintain the highest of ethical standards. The proper operation of a democratic government requires that actions of public officials and employees be impartial, that government decisions and policies be made through the proper channels of government structure, that public office not be used for personal gain, and that the public have confidence in the integrity of its government. Ohio Revised Code Chapter 102 and Sections 2921.42 and 2924.43 prohibit public employees from using their influence to benefit themselves or their family members. All employees shall abide by the following standards regarding conflicts that confront public employees. They are not, however, intended to represent the entire scope of conflicts of interest or ethics issues.

(i) Using his or her official position for personal gain, or having a financial or other interest, direct or indirect, which is in conflict with the proper discharge of his official duties.

(ii) Disclosing confidential information concerning the property, government, or affairs of the City, its' residents or vendors; using such information to advance the financial or other private interest of the employee or others.

(iii) Accepting any gift of value, whether in the form of service, loan, item, or promise from any person, firm, or corporation which is interested directly or indirectly in any manner whatsoever in business dealings with the City; accepting any gift, favor, or item of value that may tend to influence the employee in the discharge of his duties, or granting any improper favor, service, or item of value in the discharge of the employee's duties. Any employee offered a gift or favor, and is not sure if its acceptance is in violation of Ohio Ethics Commission rules, regulations or guidelines, should immediately inform his supervisor of the gift offer

(iv) Representing private interests in any action or proceeding action against the interest of the City in any matter in which the City is a party.

(v) Engaging in, or accepting private employment or service, that is incompatible with the proper discharge of official duties, or would tend to impair independent judgment or action in the performance of his official duties. Neither shall other employment, private or public, interfere in any way with the employee's regular, punctual attendance, and faithful performance of his assigned job duties.

(vi) State law prohibits City employees and officials from having a financial interest in companies that do business with the City, with minor exceptions. Employees who have any doubt concerning a possible violation of these statutes are advised to consult the Ohio Ethics Commission. .

Section 6.02 Employee Conduct

(a) Orderly and efficient operation of the City requires that employees maintain proper standards of conduct and observe certain procedures. In addition, employees are entitled to work in a safe, well-organized and harassment-free environment and to be treated with respect. To maintain such

a workplace it is necessary that everyone control his or her own behavior. Common sense is frequently the best guide to what is proper behavior, but some guidelines will help employees to understand how common sense principles of social behavior are applied in the workplace. These guidelines are provided for informational purposes only, and are not intended to be all-inclusive. Nothing herein is intended or shall be construed to change or replace, in any manner, the 'at-will' employee relationship between the City and the employee. Nothing herein is intended to infringe upon employee rights under R.C. Chapter 4117 or be incompatible with R.C. Chapter 4117 and/or rulings by the State Employment Relations Board. The City views the following as inappropriate behavior:

(i) Theft, misappropriation or unauthorized possession or use of property, documents, records or funds belonging to the City or employee; removal of same from City premises without authorization.

(ii) Changing or falsifying City records, including personnel and pay records; recording work time for another employee, or having time recorded to or by another employee; or falsifying of one's employment application, including past employment and educational history.

(iii) Use of possession of intoxicating beverages or illegal use or possession of narcotics, marijuana or drugs (as made unlawful under state or federal laws), on City premises during working hours, or reporting to work under the influence of intoxicants or drugs as to interfere with job performance, or having any detectable amounts of drugs in an employee's system..

(iv) Insubordination or refusing to follow instructions or direction from a supervisor or manager; refusal or unwillingness to accept a job assignment or to perform job requirements.

(v) Unauthorized possession of a weapon on City premises.

(vi) Illegal or online gambling on City premises.

(vii) Use of abusive language.

(viii) Failure to observe scheduled work hours, failure to contact a supervisor or manager in the event of illness or any absence within thirty (30) minutes of the scheduled start of work; failure to report to work when scheduled; unauthorized or excessive use of sick leave or any other leave of absence.

(ix) Leaving the workplace during scheduled work hours without permission; unauthorized absence from assigned work area during regularly scheduled work hours.

(x) Sleeping or loitering during regular working hours.

(b) All City employees are required to:

(i) Conduct the affairs of the City in a manner that best serves the residents, businesses and City employees;

(ii) Give a full day's work in a job to which they are assigned;

(iii) Maintain a professional demeanor, avoid any offensive or abusive language or conduct, and respect the rights of other employees;

(iv) Be appropriately dressed and groomed for the job;

(v) Wear and use designated safety articles where required, and follow all safety rules at all times;

(vi) Take care of City property, tools and/or equipment;

(vii) Not interfere with the work performance of other employees;

(viii) Maintain confidentiality, and do not use the position to obtain confidential information that is not necessary to an employee's particular job;

(ix) Not engage in horseplay, fighting, or the agitation of others; and.

(x) Control his/her temper and not yell in anger or in defiance of instructions or directives.

Section 6.03 Searches

(a) The City owns the furniture, fixtures, supplies, lockers, file cabinets, files, computer equipment, vehicles, and other materials and equipment used by and/or located in City offices. City employees are permitted to use City property only to promote the efficient conduct of City business. As owners of the property used to conduct City business, the City reserves the right to replace, repair, or remove such property as it deems necessary. In addition, the City may conduct searches of any portion of City-owned property including, but not limited to, desks, file cabinets, offices, lockers, vehicles, and computer systems. Employees shall have no expectation of privacy in relation to their use of City property.

Section 6.04 Workplace Violence

(a) **Zero Tolerance Policy** - The City of Pataskala is committed to providing a work environment that is safe, secure and free of harassment, threats, intimidation and violence. In furtherance of this commitment, the City enforces a zero tolerance policy for workplace violence. Consistent with this policy, threats or acts of physical violence, including intimidation, harassment, and/or coercion which involve or affect City employees, or which occur on City property, will not be tolerated. City employees who are found to have committed acts of workplace violence will receive discipline, and be referred to law enforcement for potential criminal prosecution, depending on the nature of the offense.

(b) **Prohibited Acts of Violence** - Prohibited acts of workplace violence include, but are not limited to, the following:

(i) Hitting or shoving an individual;

(ii) Threatening to harm an individual or his family, friends, associates, or property;

(iii) Intentionally destroying or threatening to destroy City property;

(iv) Making harassing or threatening telephone calls, or sending harassing or threatening letters or other forms of written or electronic communications, including e-mail, text messages, etc.;

(v) Intimidating or attempting to coerce an employee into doing wrongful acts, as defined by applicable law, administrative rule, policy, or work rule;

(vi) Willfully, maliciously and/or repeatedly following of another person, also known as "stalking";

(vii) Suggesting or otherwise intimating that an act to injure persons or property is "appropriate"; and,

(viii) Unauthorized possession or inappropriate use of firearms, weapons, or any other dangerous devices on City property.

(c) **Warning Signs and Risk Factors** - The following are examples of warning signs, symptoms and risk factors that may indicate an employee's potential for violence. In all situations, if violence appears imminent, employees should take the precautions necessary to assure their own safety and the safety of others. An employee should immediately notify management if he witnesses any of the following behaviors:

(i) Hinting or bragging about a knowledge of firearms;

(ii) Making intimidating statements such as: "You know what happened in Oklahoma City," "I'll get even," or "You haven't heard the last from me.";

(iii) Keeping records of other employees the individual believes to have violated departmental policy;

(iv) Physical signs of anger, such as hard breathing, reddening of complexion, menacing stares, loudness, and profane speech;

(v) Acting out violently either verbally or physically;

(vi) Excessive bitterness by a disgruntled employee or an ex-employee;

(vii) Being a "loner", avoiding all social contact with co-workers;

(viii) Having a romantic obsession with a co-worker who does not share that interest;

(ix) History of interpersonal conflict;

(x) Domestic problems, unstable/dysfunctional family; and,

(xi) Brooding, depressed, strange behavior, a "time bomb ready to go off."

Section 6.05 Weapons in the Workplace

(a) **Policy** - Employees, while on duty as an employee of the City, are prohibited from carrying, using, displaying, possessing, or discharging weapons (concealed or otherwise) at any time unless it is a requirement of the job. Police Officers are specifically excluded from this order. Any violation of this policy may result in disciplinary action, up to and including termination.

(b) **Conceal Carry** - This policy addresses various issues concerning the provisions of Ohio's "Concealed Carry" statute. The Concealed Carry statute authorizes individuals, who meet certain licensing requirements, to carry a concealed firearm as defined in the statute. The Concealed Carry statute exempts certain areas, including public buildings, from the scope of this law. In addition to the specific restrictions in the Concealed Carry statute, the City of Pataskala has adopted this policy to address issues pertaining to employment and the application of this statute. Employees are expected to comply with this policy, in addition to the specific provisions of the Conceal Carry statute.

Pursuant to O.R.C. Section 2923.1212, no employee, contractor, client or other individual may carry, possess, convey or attempt to convey a deadly weapon or ordnance unto the property of the City or any other property that is owned, operated or controlled by the City or any other City entity. A valid concealed carry license does not authorize an individual to carry such a weapon onto these premises. Law Enforcement Officers specifically authorized to carry a firearm are exempted from this provision and may be permitted to carry a concealed weapon. The employer reserves the right to inspect City-owned property at any time.

Employees of the City are prohibited from carrying firearms any time they are working for the City or acting within the course and scope of employment. These situations include, but are not limited to, attending training sessions or seminars, wearing a City identification badge, and working in resident's homes or other sites off City premises. In addition, no employee or member of the public may carry a concealed weapon in a City-owned vehicle.

Employees who possess a valid license to carry a concealed weapon are discouraged from storing a weapon in their personal vehicle while at work. An employee possessing a valid license to carry a concealed weapon may bring their weapon with them onto the City parking lot. However, the employee must leave the weapon in his vehicle. Employees are neither permitted to remove their weapon from their vehicles while in the City parking lot nor are they permitted to bring a concealed weapon into City buildings. The employee's weapon must be stored in the vehicle in accordance with the storage provisions of the Concealed Carry statute. The weapon must be in a locked vehicle either in the glove compartment, a lock box or trunk.

Employees shall immediately contact their Department Head/designee, City Adminnistrator, Human Resources Officer or Finance Director if they suspect an employee or member of the public is carrying a concealed weapon on the premises of the City, or if they suspect an employee to be carrying a concealed weapon at any time while they are working for the City, acting within the course and scope of employment, or acting as a City representative.

Section 6.06 Political Activity

(a) **Policy** - Employees in the classified civil service are prohibited by Ohio law from engaging in "political activity". The purpose of this Section is to provide examples of activities that are permissible and prohibited under the law. An employee who has a question regarding permissible and prohibited activity shall contact his immediate supervisor prior to engaging in the activity.

(b) **Permissible Activities** – The following is a non-exhaustive list of examples of permissible political activities for employees in the classified civil service:

(i) Registration and voting;

(ii) Expression of opinions, either oral or written;

(iii) Voluntary financial contributions to political candidates or organizations;

(iv) Circulation of non-partisan petitions or petition stating views on legislation;

(v) Attendance at political rallies;

(vi) Signing nominating petitions in support of individuals;

(vii) Displaying political materials in the employee's home or on the employee's property;

(viii) Wearing political badges or buttons, or displaying political stickers on private vehicles; and

(ix) Serving as a precinct election official under Section 3501.22 of the Ohio Revised Code.

(c) **Prohibited Activities** – The following is a non-exhaustive list of examples of prohibited political activities for employees in the classified civil service. Any classified employee who engages in any of the following activities is subject to discipline:

(i) Candidacy for public office in a partisan election;

(ii) Candidacy for public office in a non-partisan election if the nomination to candidacy was obtained in a partisan primary or through the circulation of nominating petitions identified with a political party;

(iii) Filing of petitions meeting statutory requirements for partisan candidacy for elected office;

(iv) Circulation of official nominating petitions for any candidate participating in a partisan election;

(v) Service in an elected or appointed office in any partisan political organization;

(vi) Acceptance of a party-sponsored appointment normally filled by partisan election;

(vii) Campaigning by writing in publications, by distributing political material, or by writing or making speeches on behalf of a candidate for partisan elective office, when such activities are directed toward party success;

(viii) Solicitation, either directly or indirectly, of any assessment, contribution or subscription, either monetary or in-kind, for any political party or political candidate;

(ix) Solicitation for the sale, or actual sale, of political party tickets;

(x) Partisan activities at the election polls, such as solicitation of votes for other than nonpartisan candidates and nonpartisan issues;

(xi) Service as a witness or challenger for any party or partisan committee;

(xii) Participation in political caucuses of a partisan nature; and

(xiii) Participation in a political action committee that supports partisan activity.

Section 6.07 Other Employment

(a) **Employment Conflicts** - Under no circumstances shall an employee have another employment which conflicts with the employee's specific job description. In addition, employees shall not become indebted to a second employer whose interest might be in conflict with those of the City office in which they work. Should the City determine that an employee's outside employment is adversely affecting the employee's job performance, the Administrator may recommend that the employee refrain from such employment or resign from the City. Any violation of this section may result in discipline up to and including discharge.

(b) **Charity Work** - With the permission of the City Administrator, City employees may discretely, and on their own time, pursue charitable or community activity sales so long as such activities are totally minor (for example, charitable candy sales during lunch time), asking only voluntary participation or contribution, and are to be carried out in a discreet manner. The City may, at its absolute and sole discretion, prohibit or terminate any such activities for any reason.

Distributing literature during work time by the employee making the distribution to employees to whom it is being distributed is prohibited. The term "work time" does not include an employee's authorized lunch or break or other times when the employee is not required to be working.

It is not permissible to attach literature to vehicles on City property, or to distribute literature in any way that causes litter on City property.

Section 6.08 Use of City Property and Vehicles

(a) **Policy**

(i) The City's policy is to provide its employees with the materials and services necessary to promote an efficient and productive workplace. Use of City-owned property by employees shall be limited to uses that effectively and appropriately utilize the resources provided for the furtherance of City business.

(ii) Any unauthorized or improper use of City property by an employee may be considered theft and may result in disciplinary measures. In addition, the City may refer instances of employee theft or destruction of property or other act in violation of applicable local, state, or Federal law to the Police Department for investigation or to the Prosecutor for prosecution.

(iii) The following guidelines apply to City property:

1) The City owns most of the furniture, fixtures, supplies, lockers, files cabinets, computer equipment, vehicles, tools, and equipment used and/or located in City offices or City buildings. Employees are permitted to use City property only to promote the efficient conduct of City business.

2) The City reserves the right to replace, repair, or remove its property, as it deems necessary.

3) The City may conduct searches of any portion of the City-owned property including, but not limited to desks, file cabinets, offices, lockers, vehicles, communications system and computer systems. Employees shall have no expectation of privacy in relation to their use of City property.

4) Employees shall not use City property for personal or private reasons unless otherwise allowed by the City policy.

5) Upon separation from employment, employees shall remove any furniture, objects of art, equipment or tools they have brought into the workplace,, and they shall return all City property, including but not limited to keys, pagers, cellular telephones, ID badges, tools and uniforms prior to or upon completion of their final day of work.

(b) **Department Equipment**

(i) Employees are responsible for all keys and other equipment assigned to them. Employees may be required to pay for lost equipment.

(ii) Lost City property must be reported immediately to the Department Head or designee.

(iii) The use of City equipment, machines and property for purposes other than City business is strictly prohibited unless otherwise allowed by City policy. This includes, but is not limited to, the use of computers, typewriters, copying machines, bulletin boards, facsimile machines and telephones.

(iv) If City equipment and/or supplies are removed from the City offices, the individual responsible for their return (the supervisor) must make note of when they were removed, when they will be returned, and the individual responsible for their return.

(v) Employees are required to maintain the security of their work area by locking drawers and files. Employees are expected to secure confidential files in the appropriate areas, put supplies and equipment away, lock doors on City vehicles, and set security systems on a routine basis.

(c) **Use of City-Owned Vehicles**

(i) **Policy** – The use of any City-owned vehicle shall conform to the highest standards of responsibility. Persons driving City vehicles are expected to drive courteously, to drive in a manner consistent with minimum fuel consumption, and to exhibit responsible behavior which reflects favorably upon the City of Pataskala and the individual employee.

(ii) **Requirements** - Any City employee who is required to operate a City-owned motor vehicle, as defined by state law, in the course of employment must be at least eighteen (18) years of age, possess a current valid driver's license that covers the type of vehicle to be operated, follow all applicable motor vehicle laws and regulations, and shall be subject to the following conditions and restrictions:

1) Periodic (at least annually) record checks from the Bureau of Motor Vehicles;

2) Use of seat belts by all drivers and passengers;

3) Immediately notification of employee's supervisor of any moving violations, arrests, convictions, or the loss, suspension or revocation of his driver's license; and

4) Reassignment or other appropriate personnel action including layoff, suspension, or termination of employment in the event of a license revocation, suspension or traffic offense conviction while driving on City time.

(iii) **Non-Employee Use** - City-owned vehicles may be operated by Members of the City's Boards, Committees, or volunteers associated with the Parks and Recreation Association, upon the specific approval of the City Administrator, and contingent upon the following criteria being met:

1) Written authorization from the City Administrator allowing use of a City-owned vehicle which will be operated by Members of the City's Boards, Committees, or volunteers associated with the Parks and Recreation Association.

2) Authorization for the City to conduct a background check related to the non-employee.

This will be submitted to the City's liability insurance carrier.

3) Copy of the non-employee's driver's license which will be submitted to the City's liability insurance carrier.

(iv) **Vehicle Operations** - Employees shall use assigned City vehicles only for authorized purposes. No passengers will be permitted in City vehicles unless required for City business. Reimbursement for necessary emergency road service and repairs, parking and highway-related tolls require appropriate receipts for reimbursement. Employees will be responsible for promptly paying any parking tickets or fines related to the operation of a City vehicle.

(v) **Vehicle Maintenance** - Employees who use City vehicles are required to timely report any concerns regarding any unsafe conditions or maintenance issues. Employees are responsible for submitting their vehicle to the City for all regularly scheduled and/or necessary maintenance.

(vi) **Vehicle Accidents** - City employees involved in an accident while driving or riding in a City vehicle shall report the accident to their supervisor immediately and shall complete an incident report. The supervisor shall forward this report to the Finance Director within twenty-four (24) hours, barring extraordinary circumstances. Employees involved in an accident involving a City vehicle shall be subject to undergo post-accident drug screening pursuant to the City's drug free workplace policy.

(vii) **Passenger Restrictions** - Persons other than City employees may be passengers in City-owned vehicles in the following circumstances, and with the knowledge of the City Administrator/Department Head or Chief of Police responsible for such vehicles provided that:

1) When such persons are official guests of the City or guests of the employee responsible for the vehicle, and the vehicle is being used for purposes relating to City business. The City considers official guests to be any individual other than direct or indirect family members of City employees.

2) Unless specific authorization has been granted by the City Administrator or Police Chief, employee family members will be prohibited from riding in City vehicles regardless if the employee is providing a service to the City. The City may take disciplinary action against any employee who does not obtain proper authorization for any family members riding in City vehicles.

3) When required for the conduct of official City business.

4) In any case when specific approval is granted in advance by the City Administrator.

(viii) **Overnight Storage** - All City vehicles will normally be kept overnight on City property such as the Public Service Department, Utility Department, Parks and Recreation Department, and City Hall, except when otherwise approved by the City Administrator.

(ix) **Taking Vehicle Home** - Employees who are scheduled to be 'on call' may be authorized to take a City-owned vehicle to the employee's residence for the City's convenience in responding to potential emergency calls. Such employees are subject to the following terms and conditions:

1) **Authorization** - Formal authorization shall be obtained each day a vehicle is driven home from work. In situations where the employee clearly has an identifiable need to drive the vehicle home after work for an extended period of time, written authorization for such use must be granted by the Department Head with prior approval from the City Administrator. A record of such authorization shall be maintained by each department.

2) **Vehicle Security** - Employees should ensure that the vehicle is parked in a safe and secure manner.

3) **Non-Exempt Usage** - Non-commuting mileage should be kept to a minimum while taking a City vehicle home. Employees are required to maintain mileage logs to monitor usage. All other use in excess of the commute to/from home and work will be termed non-exempt, and may be subject to taxability pursuant to IRS regulations. The employee may elect to use the simplified $3.00 per round trip in such case, and the employee must provide the Finance Department with documentation as to the frequency of commuting use (dates and mileage) on a monthly basis.

4) **Taxable Fringe Benefit** - Failure to follow these guidelines may cause the usage of a City vehicle to be a taxable fringe benefit, and shall subject the employee to IRS taxation regulations and guidelines.

(x) **Responsible Vehicle Operations** - City-owned vehicles are to be operated in a safe and responsible manner at all times. Any indication of irresponsible use may result in revocation of use of the vehicle, or disciplinary action, and possible dismissal. Irresponsible action may include, but not be limited to:

1) speeding

2) reckless operation

3) discourteous use of the vehicle

4) discourteous action of an employee while in a City vehicle

5) drinking alcoholic beverages and operating a City vehicle or any relationship whatsoever with alcoholic beverages

6) under the influence of drugs, regardless of whether or not prescribed, over the counter, or illegal

7) violation of any City or State vehicle or traffic regulation

8) smoking, or the use of tobacco-related products while operating City owned vehicles

(xi) **Garage Restrictions** - The City's Public Service garages are places where the employees provide maintenance and repair to the City owned vehicles. Private vehicles are not permitted in the garage at any time. Violation of this may result in disciplinary action, up and including dismissal.

(xii) **CDL Requirements** - Employees whose job descriptions require that they possess a valid commercial driver's license (CDL) are governed by State requirements concerning CDL license-holders. The CDL requirements are in addition to, not in lieu of, the above-listed

requirements for the use of City vehicles.

Section 6.09 Communication Systems Usage

(a) The City's policy is to provide, or contract for, communication services, and for the equipment necessary to promote the efficient conduct of City business. Communication equipment and services include, but are not limited to mail (e.g., US Postal Service), electronic mail (e-mail), courier services, facsimiles, telephone systems, personal computers, file servers, computer networks, internet access, computer files, video equipment, tape recorders and recordings, pagers, cellular phones, social media sites, and bulletin boards.

(b) All City communication services and equipment, including the messages transmitted or stored by City communication services, are the sole property of the City.

(c) The supervisor is responsible for instructing their employees in the proper use of communication services and equipment used by the City for both internal and external business-related communications.

(d) The City may access and monitor employee communications and files as it deems appropriate. Employees shall have no expectation of privacy in relation to their use of any of the City's communications equipment.

(e) Employees shall not use the City's communication services and equipment for personal purposes unless otherwise allowed by City policy. All outgoing messages, whether by mail, facsimile, e-mail, internet transmission or any other means may be public records and must be accurate, appropriate, and work-related.

(f) No employee shall tamper with, alter or sabotage any City computer hardware or the information maintained on it.

(g) Employees may not use the City address for regularly receiving personal mail, or use City stationery or postage for sending personal mail. Only the City may issue personalized stationary or business cards. Infrequent deliveries of personal packages requiring a signature may be permitted, provided that such delivery doesn't interfere with the efficient operations of the City.

(h) The City maintains various communication systems to communicate City-related information to employees and to disseminate or post notices required by law. These communication systems (including bulletin boards, electronic mail, voice mail, telephones, facsimile machines, and personal computers) are for business use only and may not be used for employee solicitation or distribution of literature.

(i) Only persons authorized by the City Administrator, or his designee, may place notices on, or take down, material from bulletin boards. Bulletin boards authorized by approved collective bargaining agreements are exempt from this requirement.

(j) The unauthorized use of the communication systems or the distribution or posting of notices, or other materials on any City property is prohibited. An employee may personalize his or her immediate workspace with a modest display of personal photographs that do not interfere with the workplace and subject to approval of the City Administrator or his designees. Employees who violate this policy are subject to discipline up to and including discharge.

Section 6.10 Uniform, Clothing & Attire

(a) **General** – Employees are expected and required to be appropriately attired given the nature of their position. Where uniforms (either partial or complete) have been provided, employees must wear the uniform as provided. Employees who leave their employment with the City must return all logo-branded items of clothing that have been provided.

(b) **Law Enforcement** – Uniform allowances for non-collectively bargained law enforcement personnel shall follow the terms and conditions contained in the relevant section of the current collective bargaining agreement (CBA) with the Fraternal Order of Police (FOP). The amount such employees are eligible to receive are listed below:

(i) **Police Chief & Deputy Chief** – In lieu of purchasing uniform components for these positions, the City shall provide the Police Chief and Deputy Chief an allowance of $500 annually for the purchase of formal Police uniform components, as well as formal business attire such as blazers, dress shirts, suits, etc. Employees receiving a stipend are responsible for the tax impacts from such compensation.

(ii) **Part-Time Police Officers** – All new part-time Police officers shall be provided with an appropriate initial uniform set, including ballistic vest, in accordance with the relevant section of the current CBA. Annually thereafter, active part-time officers are eligible to receive an amount equal to 50% of the stipend amount awarded to full-time Police officers pursuant to the current CBA with the FOP. Employees receiving a stipend are responsible for the tax impacts from such compensation.

(c) **Non-Law Enforcement** – The City Administrator shall have the authority and discretion to provide non-law enforcement employees with city logo-branded shirts and items of clothing. Examples may include polo shirts, sweaters, hats, etc., and should be of *de minimis* value. Employees receiving such items of clothing are responsible for the tax impacts of such benefit.

(i) **Working Supervisors** – Directors, managers and supervisors that are working supervisors (i.e. working in the field) may, at the City Administrator's discretion, be provided with a working uniform that may include pants, shirt, coat, etc. in order to prevent damage to those employee's street clothes.

Article VII EMPLOYEE WAGE PAYMENT POLICIES AND PROCEDURES

Section 7.01 Payroll Processing

(a) **Electronic Payment Requirement** - All City employees, elected officials and members of Boards and Commissions are required to be paid via ACH direct deposit into their personal account at their financial institution. Employee pay statements, which provide the breakdown of earnings, deductions and net pay, are provided electronically to every employee, elected official and members of Boards and Commissions each payday

(b) **Payroll Schedule** - Earnings are paid on a bi-weekly basis, on the Friday following the end of each pay period. If a scheduled payday falls on a City-observed holiday, employees will be paid on the preceding weekday.

Section 7.02 Employee Timesheets

(a) **Timekeeping Requirement** - All non-exempt employees are required to record their starting time, any unpaid breaks, quitting time and total hours worked for each workday on the City's timekeeping system maintained by the City's Finance Department. Exempt employees may record their hours worked using the City's timekeeping system; however, they are not required to do so.

(b) **Early Clock-In** - For their convenience, employees may clock-in up to seven (7) minutes prior to their scheduled start time. Unless directed by their supervisor to clock in early, however, such early clock-in time will not be considered 'hours worked'. Employees are expected to clock in at their scheduled start time, and to clock out at their scheduled quitting time. Any exceptions to this policy must be approved by the employee's supervisor, prior to such exception occurring. Time worked by employees outside their scheduled hours, that was not approved or directed by their supervisor, will be paid to the employee, and appropriate disciplinary action may be taken up to, and including, termination of employment.

(c) **Timecard Rounding Policy** - The City's timekeeping system records hours worked on a quarter-hour, or fifteen (15) minute basis. It uses a '7 down – 8 up' rounding basis in its calculations, which means that it rounds down to the nearest quarter hour whenever an employee clocks out between 1-7 minutes before or after their shift ends, and it rounds up to the nearest quarter hour whenever an employee clocks out between 8-14 minutes before or after their shift ends. Employees who are directed by their supervisor to clock out between eight (8) or fifteen (15) minutes after the end of their scheduled shift shall have their timecard rounded up to the nearest quarter hour, and will receive payment for such time. Employees are prohibited from intentionally clocking out eight (8) or more minutes after their scheduled quitting time for the intent to receive an additional quarter hour, or fifteen (15) minutes of pay.

(d) **Timecard Approval** - Department heads and supervisory staff are required to electronically approve their employees' time cards by noon (12:00 pm) on the Monday following the end of each pay period. Any required timecard adjustments, requested conversion of overtime to compensatory time, or other adjustments are to be submitted to the Finance Manager by that deadline as well. If adjustments to an employee's timecard are required, they shall also be documented on the Employee Timecard Adjustment Form and submitted to the Finance

Department with any other payroll documentation for that pay period. A copy of the adjustment for is provided in Appendix G. In the event that the Monday falls on a City-observed holiday, approvals shall be submitted by the next day.

Section 7.03 Payroll Deductions

(a) **General** – Deductions are made from an employee's paycheck as required by law, in accordance with the employee benefit plan, or as requested by the employee. These deductions are itemized on the employee's biweekly pay statement. The following are explanations of some of the deductions employees may see on their paychecks.

(b) **Payroll Taxes** – Federal and state laws, local ordinances and school districts, require that taxes be withheld from wages. Employees are required to file a completed withholding tax certificate (W-4) for Federal and State deductions, upon initial employment and to inform the Finance Manager of any exemption changes whenever they occur.

(c) **Pension System Contributions** - Membership in the Ohio Public Employees Retirement System (OPERS), or the Ohio Police and Fire Pension Fund (OP&F) (for full time police officers) is compulsory upon being employed with the City, with the exception of those employees specifically exempted under the provisions of ORC Sec. 145.03. Members of City boards and commissions do not qualify for participation in OPERS, and will have Social Security deducted in lieu of contributions to OPERS. State law requires that employees contribute to OPERS or OP&F rather than Social Security, and establishes the rate of deduction for the employee's contribution to the pension systems. At the time of hire, employees shall acknowledge in writing that their employment with the City does not qualify for future social security benefits.

(d) **Exempt Employee Payroll Deductions** - The City complies with the salary basis requirements of the Fair Labor Standards Act (FLSA) and does not make improper deductions from the salaries of exempt employees. Exempt employees are those employed in a *bona fide* executive, administrative or professional capacity, and who are exempt from the FLSA's overtime pay requirements.

(i) **Permitted Deductions** - There are certain circumstances where deductions from the salaries of exempt employees are permissible. Such circumstances include:

1) When an exempt employee is absent from work for one or more full days for personal reasons other than sickness or disability; or

2) When an exempt employee is absent for one or more full days due to sickness or disability if the deduction is made in accordance with a bona fide plan, policy or practice of providing compensation for salary lost due to illness; or

3) To offset amounts received as witness or jury fees, or for military pay; or

4) For unpaid disciplinary suspensions of one or more full days imposed in good faith for workplace conduct rule infractions; or

5) The City is not required to pay the full salary in the initial or terminal week of employment; for weeks in which an exempt employee takes unpaid leave under the Family and Medical Leave Act, if applicable; or for penalties imposed in good faith for infraction of safety rules

of major significance. In these circumstances, either partial day or full day deductions may be made.

(ii) ***What to do if an improper deduction occurs*** – Employees who believe that an improper deduction has been made, should immediately report this information to their direct supervisor, or to the Finance Department. Reports of improper deductions will be promptly investigated. If it is determined that an improper deduction has occurred, the employee will be reimbursed for any improper deduction made at the next regularly scheduled payroll processing.

(e) **Miscellaneous Deductions** – Other deductions may include, but are not limited to:

1) Health insurance co-pay
2) Child support
3) Court-order garnishments or bankruptcy
4) Union dues
5) Sec. 457 or deferred compensation programs
6) Medical flexible spending arrangement (FSA)

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Article VIII EMPLOYEE BENEFITS, VACATION, SICK AND OTHER LEAVES

Section 8.01 Group Insurance Benefit Program

(a) **Health Insurance Program** - The City's group insurance benefit program includes a medical plan, a dental plan, a vision plan, and group term life insurance. Employees must be considered a full-time employee with the City, and who are normally scheduled to work, and who typically work, thirty (30) hours or more per week are eligible for these group insurance benefits. Additional information, including summary plan descriptions explaining benefits coverage, is available in the Finance Department.

(b) **Medical Insurance** – The City's medical insurance plan is a high deductible health plan (HDHP) to which both the City and the employee contribute a portion of the employee's annual deductible. Plan design, including deductibles, copays and coinsurance are subject to change on an annual basis.

(c) **Group Term Life Insurance** - The City currently offers $100,000 in group term life insurance to all City employees. The plan provides for double indemnity ($200,000) in the event of an employee's accidental death, and triple indemnity ($300,000) for a Law Enforcement line of duty death. It also provides spousal and dependent children death benefits. Employees are encouraged to update their beneficiary designations whenever a significant event occurs (marriage, death, divorce or birth of child).

(d) **Plan Documents** - The actual plan documents are the final authority in all matters relative to the benefits described in this Manual or the summary plan descriptions, and will govern in the event of any conflict. The City reserves the right to change or eliminate benefits at any time in accordance with applicable law. Modifications to co-payments and/or deductibles under the City shall not be deemed a modification of coverage.

(e) **Employee Contribution** - All employees are required to contribute, through payroll deduction, to the monthly premium for the health plan in an amount established by the City. The current contribution rate is ten percent (10%) of the City's total cost of the plan. Employees shall be notified in advance of any modifications in premium contributions.

Section 8.02 Insurance Program Eligibility & Participation

(a) **Eligibility** - Employees shall be eligible for health insurance coverage after completion of the waiting period, if any, established by the health insurance plan, and the employee meeting full-time employment status. Employees who have a spouse employed by the City and who would otherwise be eligible for coverage, shall be eligible for family or dual (two person) coverage under the plan, or as otherwise allowed by the City plan. The coverage will be designated for one employee of the City as primary under the City health plan.

(b) **Qualifying Events** - Certain circumstances will allow employees to make a new health plan election upon a qualifying event occurring during the medical plan year. An employee may make a new health plan election by completing and submitting the required medical insurance forms within thirty (30) days of the qualifying event. The coverage change must be consistent with the following IRS qualifying events:

(i) Marriage or divorce

(ii) Termination or commencement of spouse or dependent employment resulting in loss of, or participation in, another insurance program

(iii) Birth or adoption of child

(iv) Death of the participant's spouse or child

(v) Unmarried dependent satisfies/ceases to satisfy health plan eligibility requirements

(vi) Participant/spouse taking an unpaid leave of absence in excess of 31 days;

(vii) A change in place of residence or work of the employee/spouse/dependent resulting in loss of coverage due to PPO service area restrictions

(c) **Open Enrollment** - Unless an IRS-qualifying event as defined above occurs, the participating employee's next opportunity to receive coverage under the City's health insurance plan would be the next general open enrollment period.

Section 8.03 Opting Out Provisions

(a) **Overview** - Opting out of insurance coverage provides an employee who has coverage under another medical plan (for example coverage under a spouse or domestic partner's medical insurance), with the opportunity to receive a cash payment instead of the City's medical coverage

(b) **Benefit Taxability** - The amounts offered for the opt-out program are considered taxable wages to the employee. The amounts shall be based upon the level of coverage foregone, and include: Family, Employee/Spouse, Employee/Child, and Employee Only. The City Administrator shall set such rates of payment annually, and are subject to change. Employees participating in this program shall receive one-twelfth (1/12) of the stipend each month that they are in active status at the first pay period of the month.

(c) **Proof of Coverage** - City employees must provide proof of other medical coverage (for instance – a copy of the health plan's identification card), and sign a waiver of coverage form in order to participate in the opt-out program.

(d) **Revocation of Election** - In the event an employee, who previously opted out of the City's insurance program, experiences an IRS-qualifying event (e.g., marriage, divorce, birth, death, adoption, loss of coverage, etc.) and notifies the Finance Department within thirty (30) days of such event, the employee would be eligible to participate in the insurance benefit program. Any payment made to the employee in exchange for opting out of the program would have to be repaid by the employee to the City. The amount of the repayment owed by the employee would be calculated by the Finance Department, and approved by the Finance Director. In the event the employee does not have sufficient funds to repay the City, a payment plan **may** be approved by the Finance Director, and the pro-rated amount will be repaid no later than three (3) months after enrollment in the City's insurance program. In no case, however, shall the repayment amount and any repayment plan cross over the insurance plan year into the next plan year.

If an employee who opted out of the City's insurance program requests that they be enrolled in the

insurance program, and does not meet any of the IRS-qualifying events, that employee will be ineligible for coverage under the City's existing plan until the next open enrollment period.

(e) **Termination of Employment** - In the event that an employee participating in the opt-out program voluntarily or involuntarily leaves employment with the City during the year, any payment made to the employee in exchange for opting out of the program would have to be repaid by the employee to the City. The amount of the repayment owed by the employee would be calculated by the Finance Department and approved by the City Administrator. It would be based upon the pro-rata number of months the employee will not have City insurance coverage during that insurance year. Such repayment would need to be made prior to, or concurrent with, the employee's final pay with the City.

Section 8.04 Continuation of Benefits

(a) **Policy** - Under the federal Consolidated Omnibus Budget Reconciliation Act (COBRA), employees may be allowed to continue their health insurance benefits, at the employee's expense, for up to 18 months after experiencing a qualifying event.

(b) **Qualification Requirements** – In order to qualify for COBRA continuation coverage, an employee must have a qualifying event that causes the employee to lose group health coverage. The following are qualifying events for:

(i) **Employees**:

1) Voluntary or involuntary termination of employment, for reasons other than gross misconduct; or

2) Reduction in number of hours worked

(ii) **Spouses**:

1) Loss of coverage by the employee because of one of the qualifying events listed above;

2) Covered employee becomes eligible for Medicare;

3) Divorce or legal separation of the covered employee; or

4) Death of the covered employee.

(iii) **Dependent Children**:

1) Loss of coverage because of any of the qualifying events listed for spouses; or

2) Loss of status as a dependent child under the plan rules. .

Section 8.05 Vacation

(a) **Vacation Eligibility** – Full-time regular employees who are normally scheduled to work, and typically work at least forty (40) hours per week shall be entitled to vacation leave. Employees who are part-time, seasonal, interim, or intermittent do not accrue vacation leave.

(b) **Vacation Accrual** - Full-time employees shall accrue vacation on a bi-weekly basis over twenty-six (26) bi-weekly pays at the annual rates listed in the table below. Changes in hours earned each

bi-weekly pay, based on changes in length of service accumulation, shall take effect from the employee's anniversary date (hire date) with the City. An employee who is not in active pay status for a portion of a bi-weekly pay period shall earn a pro-rated amount of vacation time for that period.

Length of Service Accumulation	Hours Earned Each Bi-Weekly Pay	Hours Earned Per Year	Maximum Accrual Balance
0-5 Years	3.076 hours	80	120
6-11 Years	4.615 hours	120	160
12-19 Years	6.154 hours	160	200
20 – 25 Years	7.693 hours	200	240
26+ Years	9.230 hours	240	280

(c) **Scheduling and Approval** – Employees must submit, in advance, all requests for vacation leave through the City's online Human Resources (HR) system. All vacation leave shall be scheduled through, and authorized by, the employee's Department Head and/or designee. Vacation leave taken shall be charged in increments of a two (2) hours, subject to any collective bargaining requirement requiring a different increment amount. Employees are not permitted to take their vacation leave balance into a negative balance, with the only permitted exception being when an employee earns enough leave in the immediately following pay period to return the balance to a positive amount. When a request for vacation time has been approved, such approval will not be rescinded except in the event of an emergency. Once vacation leave is scheduled and granted, it must be taken as vacation time, an employee may not use compensatory time, sick leave or other paid leave for part of their time off. For purposes of this Section, an emergency includes those instances where the Mayor or City Administrator declares a present emergency, or those verifiable instances of serious injury or illness to an employee or his family as defined in Article XVIII, Section 8.05. Specific department rules may be established by the Department Head and/or designee of individual departments regarding management of employee leave requests, including prioritization of employee vacation leave requests and periods of time where no vacation leave shall be granted.

(d) **Vacation Pay Upon Separation** – Upon termination of employment, an employee shall be entitled to compensation at his current rate of pay for all accrued and unused vacation leave to his credit. Should an employee die while employed by the City, any accrued but unused vacation leave shall be paid in lump sum to the estate of the deceased.

(e) **Annual Vacation Conversion** – An employee may convert up to forty (40) hours of vacation leave to cash on a 1:1 ratio of leave on a rolling twelve (12) month basis to cash if, and only if:

(i) The employee utilized less than sixty five (65) hours of sick leave during the payroll year which is not supported by a physician's certificate; and

(ii) The employee has taken a minimum of forty (40) consecutive hours of vacation leave during the payroll year.

Requests to have accumulated vacation time paid at the then rate of compensation, which are

made on or before November 15, shall be paid out at the time of the next paycheck. Requests made between November 16 and December 31 shall be paid on a 'best efforts' basis, contingent upon the availability of adequate appropriations. Employees shall have the option to receive the proceeds from such vacation time cash out paid to them in a separate payroll distribution, provided that the employee provides such direction in writing or via email to the Finance department on or before the first business day following the pay period end.

(f) **Transfer of Vacation Leave from Other Employers** – Upon a new employee being hired by the City, the City will not accept unused vacation balances from any other employer, which includes the Federal government, state and local governments, or corporations.

Section 8.06 Sick Leave

(a) **Sick Leave Eligibility** – All full-time regular employees (employees who are subject to work 2,080 hours per year) shall be eligible for paid sick leave. Employees who are part-time, seasonal, interim, or intermittent do not accrue sick leave.

(b) **Sick Leave Accrual** - All full-time employees of the City shall accrue sick leave at the rate of 3.076 hours per pay period worked, or 80 hours per year. No sick leave shall accrue during any period of unpaid leave, and sick leave shall not be advanced prior to its being earned. Employees may accumulate an unlimited number of sick leave hours.

(c) **Use of Sick Leave** - Sick leave taken shall be charged in increments of a quarter (1/4) hour, or fifteen (15 minutes), subject to any required minimum. An employee may use sick leave, upon approval of his Department Head and/or designee, for absence due to:

(i) employee's personal illness, pregnancy, injury, exposure to contagious disease which could be communicated to other employees; or

(ii) illness or injury in the immediate family or member of the employee's household; or

(iii) obtaining necessary medical, psychological, dental or optical consultation or treatment for the employee and/or a member of their immediate family when the same cannot be obtained during off duty time; or

(iv) death of a member of the employee's immediate family whereby sick leave may be used to supplement any bereavement leave provided.

(d) **Definition of Immediate Family** - The employee's immediate family is considered by the City to include the employees' mother or father, biological or adopted children, spouse, brother or sister, grandparents or grandchildren, legal guardian, stepchildren, or other persons who stand in place of parent. Sick leave requests for other "family-based relatives" such as brother in-law or sister in-law will be reviewed on a case-by-case basis, and may be granted based upon current City operational needs and requirements.

(e) **Sick Leave Verification** – In the event of a planned sick leave event (e.g., scheduled medical procedures, etc.), employees are required to submit a sick leave request through the City's online Human Resources (HR) system. For an unplanned leave request, an employee on sick leave shall, prior to their scheduled start time, inform his Department Head and/or designee of the fact, except in the case of provable inability to make a telephone call. Employees who call in sick are expected

to speak with their Department Head and/or designee; a voicemail message is insufficient notice. Except for an emergency, the employee may not have family members or friends make the call for the employee, or leave voice mail messages or messages with co-workers in lieu of speaking with the supervisor. In the event that an employee is unable to reach their Department Head, they may contact either the City Administrator or Finance Director. Employees are not permitted to take their sick leave balance into a negative balance, with the only permitted exception being when an employee earns enough leave in the immediately following pay period to return the balance to a positive amount.

Except in cases of suspected abuse, an employee will not be routinely required to furnish upon returning to duty, a physician's certificate evidencing that the absence was for one of the reasons set forth in Subsection C; above, for absences of two (2) consecutive days or less. A satisfactory certificate from a licensed healthcare practitioner will be required in each case when an employee has been absent for three (3) or more consecutive days. The certificate must be signed personally by the treating practitioner, and must verify the specific reason that the employee was unable to work during the period in question and that the employee is able to resume all the duties of his position. The practitioner's certificate must be submitted to the supervisor upon the employee's return to work. This certificate shall be maintained in the employee's personnel confidential medical file in the Finance Department. Absences of more than 3 consecutive days may qualify an employee for leave under FMLA. (See FMLA Section). Employees shall be required in all cases to furnish a written, signed statement upon appropriate department form to justify the use of sick leave.

(f) **Abuse of Sick Leave** - An employee who fraudulently obtains sick leave, who falsifies sick leave requests, documentation, or records, who misrepresents the grounds for a sick leave request, or who uses sick leave for improper purposes, shall be subject to discipline. Further, an employee may be disciplined for excessive sick leave use in appropriate cases, whether or not the employee has exhausted all available paid sick leave, based on indications of inappropriate use of the leave. Misuse of sick leave may result in both discipline and denial of the leave. The employer may investigate any use of sick leave. Intentional misuse of sick leave will be considered theft of public funds and just cause for termination.

Grounds for suspicion of abuse shall include, but are not limited to, information received by the City that the employee is, or was, during any time for which sick leave is claimed:

(i) Engaging in other employment;

(ii) Engaging in strenuous physical exercise or recreation, including work around the home, other than as ordered or recommended by a physician;

(iii) Absent from home or place of confinement or convalescence when called or visited by representatives of the City, except in cases where employee can produce verification (such as hospital or medical clinical admissions or treatment slip or a receipt for the purchase of medicines from a pharmacy) that their absence was for reasons directly related to the treatment of their illness or injury;

(iv) Consistent pattern of call-ins;

(v) Extension of scheduled vacation time as sick leave;

(vi) Employees with extended employment who have small amounts of accrued sick leave; or,

(vii) Other activities, whether or not paid, that are inconsistent with the claimed inability to work or the claimed need to care for a seriously ill member of the immediate family.

(g) **Sick Leave Credit on Return Service** – An employee who is laid off, or is on unpaid disability leave will, upon reinstatement to service, be credited for any unused and uncashed out sick leave existing at the time of his layoff or leave.

(h) **Sick Leave Conversion** - Employees at the time of their separation from employment with the City in good standing, or upon the death of an employee in active service, shall receive payment for one-fourth (1/4) of an employee's accrued but unused sick leave, up to a maximum of two hundred forty (240) hours at the employee's current straight-time rate of pay. No employee shall be entitled to payment in excess of one-fourth (1/4) of the employee's accrued but unused sick leave, or in excess of one-fourth (1/4) of nine hundred sixty (960) hours, whichever is less. In the case of the death of an employee, such conversion shall be paid to the employee's estate. Payments made under this section shall eliminate all sick time credit accrued by the employee. Employees subsequently rehired will receive no prior sick time credit, and are ineligible for any future payment of unused sick time under this policy. Eligible City employees, retiring from active service shall request such payment in writing in order to initiate the payment process

(i) **Transfer of Sick Leave from Other Public Employers** - Pursuant to ORC 124.38, employees who transfer employment from another public agency to the City of Pataskala may request that their accrued and unpaid sick leave be transferred to their credit at the City. It is the employee's responsibility to request a letter from their prior employer certifying their ending sick leave balance with that agency. Hours transferred from another agency shall not be subject to the sick leave conversion policy in Section H above to the extent that the employee has not earned and accrued an equal amount while employed by the City.

(j) **Catastrophic Sick Leave Donation Program** - A catastrophic sick leave donation program is established to assist employees who are placed on a leave of absence due to a non-job related accident, injury or long-term illness, and who will exhaust all other available paid leave. This program is available for use for illness or injury of only the employee, and is not available for any desired absence for illness or injury of an employee's family members. This program neither supersedes nor replaces other disability programs.

The Catastrophic Sick Leave Donation program can be utilized only if all of the following conditions are met:

(i) The City Administrator has determined that the injury or illness is catastrophic. The City Administrator has final determination, and such determination is subject to appeal.

(ii) If determined appropriate by the City Administrator, a City-approved doctor or other medical professional, may be required to certify that a long-term medical injury or illness exists.

(iii) The injury or long-term illness must require the employee to take at least 30 days off of work, and must render the employee unable to perform the essential functions of the employee's position. Employees on maternity/paternity leave, or absent due family related illness or injury

conditions are not eligible for this program.

(iv) The employee must have worked for the City for at least one continuous year prior to the illness or injury.

(v) The employee shall not have been previously disciplined for sick leave abuse.

(vi) Prior to receiving a sick leave donation, the employee must have exhausted all paid time off, including sick leave, compensatory time, and vacation time with the following exception: one time bank designated by the employee (other than sick leave) may contain no more than twenty four (24) hours of time. Such time will be held in reserve to allow the employee to take some time off following the end of the catastrophic situation should such time be needed to attend to family or other personal matters.

(vii) Sick leave hours received shall be recorded in the employee's sick leave bank on an hour for hour basis.

(viii) Employees volunteering to donate accumulated sick leave to another employee, shall submit the request on the City's *Sick Leave Donation Form*, a copy of which is provided in Appendix H. Employees should be aware that employee sick leave donations are voluntary, and are irrevocable.

(ix) An employee who is utilizing donated sick leave, and who also has any unused hours of FMLA leave, will be required to utilize those unused hours concurrently with the use of donated sick leave hours

(x) Unless otherwise approved by the City Administrator, up to eighty (80) hours total per catastrophe can be donated by an employee. An employee receiving sick leave donations may receive a maximum of two hundred forty (240) hours of time for any one catastrophic illness or injury. The minimum amount of time which can be donated is eight (8) hours, and donors may bestow any amount of time in four (4) hour increments, up to the maximum permitted.

(xi) Any donation of sick leave by employees shall not constitute a "use" of sick leave by the employee making the donation.

(xii) An employee volunteering to donate sick leave hours to another employee, must maintain a post-donation minimum of eighty (80) hours accumulated sick leave to their credit.

(xiii) Donated leave shall not count toward the completion of any required probationary period of an employee who receives donated leave during such a probationary period.

(xiv) Employees who are on other State leave benefits, such as workers compensation and disability, shall be ineligible to participate in the City's Sick Leave Donation program.

(xv) Employees using donated leave will be considered to be in active pay status, and shall accrue leave, and be entitled to any benefits to which they would otherwise be entitled. Such additional leave accruals shall be used prior to/in conjunction with the use of donated sick leave.

(xvi) Donated leave shall be considered sick leave for payroll purposes; however, at no time will donated leave be converted into a cash benefit. This would exclude an employee, who would otherwise be able to cash out accumulated sick leave hours upon termination of employment, to make such a request pursuant to City policy.

Section 8.07 Holidays

(a) **Observed Holidays** – The following days are declared to be holidays which will be observed by full-time employees:

New Year's Day	January 1
Martin Luther King Jr. Day	Third Monday in January
President's Day	Third Monday in February
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	First Monday in September
Columbus Day (Police employees only)	Second Monday in October
Veteran's Day	November 11
Thanksgiving Day	Fourth Thursday in November
Day After Thanksgiving (excluding Police employees)	
Christmas Day	December 25

If any day designated in this section as a legal holiday happens to fall on Saturday or Sunday, then either the Friday preceding or the Monday following will be designated as the legal holiday.

(b) **Holiday Pay** - All full-time employees shall receive holiday pay for each of the holidays as specified above. The rate of pay for each holiday will be equivalent to eight (8) hours of straight time pay, or ten (10) hours in the case of employees regularly scheduled to work a ten (10) hour work day.

(c) **Holiday Work** - If an employee is required to work on a holiday, he shall receive holiday pay plus pay for time actually worked on the holiday. If the time actually worked on a holiday does not result in overtime, the employee's pay for the time worked shall be his regular straight-time rate. If the time actually worked on a holiday results in overtime, the employee's pay for the time worked shall be one and one-half (1 ½) times his regular straight-time rate.

Section 8.08 Other Paid Leaves

(a) **Military Leave** – All employees who are members of the Ohio National Guard or members of other reserve components of the Armed Forces of the United States are entitled to a paid leave of absence from their respective duties, as well as to the difference between their regular rate of pay and their military on field training or active duties (if any) for periods not to exceed a total of thirty-one (31) calendar days in one (1) calendar year. The maximum number of hours for which payment will be made in any one (1) calendar year under this provision is one hundred seventy-six (176) hours. Any employee who is called or ordered to the uniformed services for longer than a month, for each federal fiscal year in which the employee performed service in the uniformed services, because of an executive order issued by the president of the United States, because of an act of congress, or because of an order to perform duty issued by the governor pursuant to section 5919.29 of the Revised Code is entitled, during the period designated in the order or act, to a leave of absence and to be paid, during each monthly pay period of that leave of absence, the lesser of the following:

(i) The difference between the employee's gross monthly wage or salary as a permanent public employee and the sum of the permanent public employee's gross uniformed pay and allowances received that month;

(ii) Five hundred ($500) dollars

Employees are required to submit to their supervisor an order or statement from the appropriate military commander of evidence of such duty. There is no requirement that the service be in one continuous period of time.

Employees who are members of those components listed in this Section will be granted emergency leave for mob, riot, flood, civil defense or similar duties when so ordered by the Governor to assist civil authorities. Such leave will be without pay if it exceeds authorized military leave for the year. The leave will cover the official period of the emergency.

Employees are entitled to all reemployment and reinstatement rights provided by the Uniformed Services Employment and Reemployment Rights Act (USERRA) U.S.C. **4301 st seq. The Uniformed Service Employment and Reemployment Act of 1994, 38 U.S.C.A. 4301 e. Seq. (USERRA) prohibits discrimination or retaliation for an employee's membership (voluntary or involuntary) in the uniformed services concerning any aspect of employment.

(b) **Bereavement Leave** - In the event of the death of an employee's parents (including spouse's parents), brothers, sisters, spouse, children, or grandchildren shall be allowed and limited to a maximum of five (5) working days. Additional days may be taken, subject to the approval of the City Administrator, and, if approved, charged to either sick leave, vacation leave or non-compensated time off.

In the event of death of grandparents, grandparents-in-law, brothers-in-law, sisters-in-law, aunts, uncles, nieces, nephews, or a legal guardian or the person who stands in the place of a parent shall be limited to a maximum of three (3) working days. Additional days may be taken, subject to the approval of the City Administrator, and, if approved, charged to either sick leave, vacation leave or non-compensated time off.

If a funeral is on a Saturday, it shall not be a paid bereavement day, unless that day was a regularly scheduled workday for the employee. A copy of the obituary shall be provided by the employee, and given to the Finance Manager to be retained in the employee's personnel file.

(c) **Jury Duty/Court Appearance Leave** - An employee, while serving upon a jury in any court of record, will be paid his regular salary for each of his workdays during the period of time so served. An employee will be granted excused absence from work, without loss of pay, when:

(i) The employee is summoned for jury duty, or is subpoenaed to appear before any court or other legal body authorized to compel the attendance of witness, provided that the employee is not a party to the action.

(ii) The employee is a party to any action before the State Personnel Board of Review or Personnel Board of Review, provided that the employee is in active pay status at the time of a scheduled hearing.

Employees appearing before a court or other legal body in a matter in which the employee is a party will apply for the use of paid leave (e.g., accrued compensatory time or vacation) or unpaid leave for that absence. Examples include criminal or civil cases, traffic court, divorce proceedings, custody, or appearing as directed as parent or guardian of a juvenile. .

Employees who receive compensation from the court for serving on a jury, or as identified in sections (i) and (ii) shall be required to reimburse the city for any such compensation received. The reimbursement can be accomplished either by signing over the payment to the city, or by providing the city with a payment (check or cash), in an amount equal to the compensation. However, if any portion of the compensation received by the check is specifically identified by the court as reimbursement for mileage or parking, the reimbursement to the city can be reduced by the amount of such identified reimbursements.

Section 8.09 Unpaid Leave of Absence

(a) Employees may request an unpaid leave of absence of up to six (6) months for personal reasons, including, but not limited to: maternity leave, disability, personal fulfillment and educational pursuits that are not in the course of, and required for, the employees position with the City.

(b) The City Administrator, or the Mayor in the case of the Police Department, has sole discretion whether to grant the leave and/or the length of time the leave for which the leave is approved. Such decisions are final, and are not subject to appeal.

(c) Employees on unpaid personal leave must keep the City Administrator and their Department Head informed of the status of their leave, and provide advance written notice of their intent to return to work.

(d) Failure to return to work following an unpaid leave of absence may be cause for discharge. If the employee is unable to return due to a disability, a satisfactory certificate from a licensed healthcare practitioner will be required in each case. The certificate must be signed personally by the treating practitioner, and must verify the specific reason that the employee was unable to work during the period in question, and that the employee is currently unable to resume the primary duties of his position. The practitioner's certificate should also indicate if, and when, the employee is expected to be able to return to work. The certificate must be submitted to the employee's Department Head. This certificate shall be maintained in the employee's personnel file in the Finance Department.

(e) An employee on unpaid leave status shall not accumulate sick or vacation leave, and shall not receive holiday pay. Except as provided in the FMLA section, unpaid leave shall not count for seniority purposes, and an employee on unpaid leave may elect to continue health insurance coverage (COBRA) and related benefits by paying all applicable premiums and processing fees.

(f) The employee's approved unpaid leave of absence may be rescinded at any time by the party that initially approved the leave (City Administrator or Mayor) for business reasons, upon one week's written notice to the employee that the employee must return to work. Email communication with the employee shall be deemed written notice for this purpose. An employee on an unpaid leave of absence who is determined to be using the leave for purposes for other than for which it was granted may be ordered to return to work immediately. Failure to return to work, as instructed and

in accordance with these policies may result in discipline, up to and including termination.

Section 8.10 Tuition Reimbursement Program

(a) **Policy** – All employees may participate in the City's Tuition Reimbursement Program upon the approval of the City Administrator. Under this program, each employee shall be eligible for assistance limited to 50% of the cost of tuition, books, and other necessary materials up to a maximum reimbursement of $1,000 for an associate's degree, $1,500 for a bachelor's degree, and $2,000 for a master's degree per calendar year. Courses of instruction eligible for reimbursement under this program shall include courses necessary for job-related programs. In addition, only coursework provided by a recognized institution (e.g. college, university, community college, post-secondary technical school, etc.) shall be eligible for reimbursement under this program. No reimbursement shall be approved for correspondence courses.

(b) **Necessary Approval** - All coursework subject to reimbursement shall be transmitted, in advance and through the division/Department Head to the Finance Director for approval. The Division/Department Head shall provide a written recommendation concerning approval/disapproval of the request at the time of transmittal to the City Administrator. If practicable, an employee shall make application for approval of coursework at least thirty (30) days prior to commencement of the course study. The City Administrator shall evaluate the employee's coursework/degree program or job-relatedness, and shall notify the employee, in writing regarding his approval or disapproval of such request. Approval for such coursework shall not be unreasonably withheld. An employee may receive blanket approval for an entire degree program or a continuing course of study if all courses with the program are identified. If all or part of the program is approved, the employee need not reapply for approval for each course within the portion(s) approved.

(c) **Course Attendance** – Courses are to be taken on other than scheduled working hours, unless prior approval is obtained from the Department Head or their designee to take such courses on work time.

(d) **Reimbursement Procedure** – Reimbursement shall be made upon successful completion of a course with the grade of "C+" (2.50) or better. The employee shall submit an official transcript or certificate demonstrating successful completion of the course, and a receipt from the institution confirming the employee has paid for the tuition, fees and required textbooks. Any financial assistance available to an employee shall be deducted from the amount of tuition reimbursement that would otherwise be payable. The employee shall not be reimbursed for incidental expenses such as paper or supplies, mileage, parking, meals or other expenses other than tuition, fees and required textbooks.

Article IX DISCIPLINE

Section 9.01 Tenure in Service

(a) The classified and unclassified service shall be established by City Council. No employee in the classified civil service, upon completion of his probationary period, shall be disciplined other than for just cause. Classified employees may be reduced in pay or position, fined, suspended, removed from their job, or otherwise disciplined for: incompetency, inefficiency, dishonesty, drunkenness, immoral conduct, insubordination, discourteous treatment of the public, neglect of duty, violation of work rules, any other failure of good behavior including a violation of the ethics of City employment, any other acts of misfeasance, malfeasance, or nonfeasance, or felony conviction.

Section 9.02 Disciplinary Procedures

(a) **Investigations** - Each Department Head and/or designee and/or the City Administrator has the right to investigate alleged disciplinary violations. All employees are required to cooperate during investigations. Employees appearing as a witness in an agency investigation have the right to be accompanied, represented, and advised by an attorney during formal investigatory meetings. Bargaining Unit Employees appearing as a witness in an agency investigation additionally have the right to be accompanied, represented, and advised by a union representative during formal investigatory meetings. Failure to respond, to respond truthfully, or to otherwise cooperate in an investigation shall be considered insubordination and will result in discipline.

(b) **Administrative Leave with Pay** - If the City determines that an employee's continued employment during an investigation or disciplinary procedure poses a danger to persons or property or a threat of disrupting operations, he may place the employee on administrative leave with pay. Administrative leave with pay is not considered to be a disciplinary action.

(c) **Pre-Disciplinary Meeting** - The employer shall impose disciplinary action as appropriate. However, before imposing a reduction in pay, reduction in position, fine, suspension, or removal on a classified employee, the employer will comply with due process by engaging in certain pre-disciplinary procedures. Specifically, the Department Head and/or designee will present the employee with notice of the charges against him and an opportunity to respond to those charges.

Prior to the pre-disciplinary meeting, the Department Head and/or designee shall provide the employee with a brief summary of the allegedly improper conduct that is the subject of the disciplinary charges. Generally, this information will be provided to the employee at least seventy-two (72) hours before the pre-disciplinary meeting. The employee has the right to be accompanied at the pre-disciplinary meeting by one (1) chosen representative.

The pre-disciplinary meeting will be scheduled as promptly as possible by the Department Head and/or designee. The employer may impose reasonable rules as to the length of the pre-disciplinary meeting and the conduct of the participants. The employer and/or the employee or his representative may tape-record the pre-disciplinary meeting. The employee does not have the right to call, confront, or cross-examine witnesses. The Department Head and/or designee may prepare a written report after the pre-disciplinary meeting concluding whether the alleged conduct

occurred. If such a report is prepared, it will be provided to the employee. Failure to attend a scheduled pre-disciplinary meeting will be considered a waiver of the opportunity to have a pre-disciplinary meeting.

At the pre-disciplinary meeting, the employee has the right to either:

(i) Appear at the conference and present an oral/written statement in response to the charges.

(ii) Appear at the conference and have his chosen representative present an oral or written statement in response to the charges; or.

(iii) Elect to waive his opportunity to have a pre-disciplinary meeting.

(d) **Discipline** - Upon completion of the pre-disciplinary meeting, the City shall determine the appropriate discipline, if any. The employee will be notified of the disciplinary action in accordance with law. The City adheres to the principles of progressive discipline with respect to classified employees. However, certain offenses are serious enough to warrant suspension, demotion, or removal without regard to previous reprimands or discipline. The employer will comply with the rules of the Personnel Board of Review when imposing a reduction in pay or position, suspension of more than three (3) working days, fine in excess of three (3) days' pay, demotion, or removal, on a classified employee.

(e) **Criminal Charges** - The filing or prosecution of criminal charges against an employee for alleged misconduct or criminal activity shall not be determinative as to appropriate disciplinary action, if any, under this policy. The employer may investigate the employee's alleged misconduct or activities and determine the appropriate discipline, if any, without regard to pending criminal charges. The disposition of criminal charges is independent of the disciplinary investigation and will not, in and of itself, be determinative of the decision to take disciplinary action or the appropriateness of the action taken.

(f) **Unclassified Employees** - These provisions on discipline and removal do not apply to employees in the unclassified service. Unclassified employees serve at the pleasure of the employer and may be terminated at any time and for any reason not inconsistent with law.

(g) **Resignation** - An employee who intends to resign his employment with the City is requested to provide at least two (2) weeks advance written notice to his supervisor. Failure to provide advance notice may affect subsequent re-employment consideration.

Article X FAMILY AND MEDICAL LEAVE ACT (FMLA)

Section 10.01 FMLA Leave Policy

(a) **Policy** - City of Pataskala employees may request time off for family and medical leave of absence with job protection and no loss of accumulated service, provided the employee meets the conditions outlined in this policy, and returns to work in accordance with the Family and Medical Leave Act of 1993 (FMLA).

Section 10.02 Definitions

(a) As used in this policy, the following terms and phrases shall be defined as follows:

(i) **Family and/or Medical Leave of Absence** – an approved absence available to eligible employees for up to twelve (12) weeks of unpaid leave per year under particular circumstances. Such leave may be taken only for the following qualifying events:

1) upon the birth of an employee's child, and in order to care for the child;

2) upon the placement of a child with an employee for adoption or foster care;

3) when an employee is needed to care for a family member who has a serious health condition;

4) when an employee is unable to perform the functions of his position because of the employee's own serious health condition.

(ii) **Per Year** – a rolling twelve (12) month period measured backward from the date an employee uses any leave under this policy. Each time the employee takes leave, the City will compute the amount of leave the employee has taken under this policy and subtract it from the twelve (12) weeks of available leave. The balance remaining is the amount the employee is entitled to take at the time of the request. For example, if an employee used four weeks of FMLA leave beginning February 3, four weeks beginning June 2, and four weeks beginning December 1, 2014, the employee would not be entitled to any additional leave until February 3, 2015.

(iii) **Serious Health Condition** - - any illness, injury, impairment, or physical or mental condition that involves:

1) Inpatient Care;

2) Any period of incapacity of more than three consecutive calendar days that <u>also involves</u>:

a) two or more treatments by a health care provider, the first of which must occur within seven, (7) days of the first day of incapacity with both visits completed within thirty, (30), days; or

b) treatment by a health care provider on one occasion that results in a regimen of continuing treatment under the supervision of a health care provider.

3) Any period of incapacity due to pregnancy or for prenatal care;

4) A chronic serious health condition which involves <u>all of the following</u>:

a) periodic visits for treatment to a health care provider (at least two per year);

b) continues over an extended period of time; and,

c) may be periodic rather than a continuing incapacity.

5) Any period of incapacity which is permanent or long term, and for which treatment may not be effective (e.g., terminal stages of a disease, Alzheimer's disease, etc.).

6) Absence for restorative surgery after an accident/injury, or for a condition that would likely result in an absence of more than three (3) days at a later date without medical intervention at the present time (e.g., chemotherapy, dialysis, etc.).

(iv) **Licensed Health Care Provider** – a doctor of medicine, a doctor of osteopathy, podiatrists, dentists, optometrists/ophthalmologists, psychiatrists, clinical psychologists, and others as specified by law.

(v) **Family Member** – For purposes of this policy, family member is defined to include the employee's spouse, child, stepchild, grandparent or parent.

(vi) **Covered Service Member -** a member of the armed forces, including a member of the national guard or reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or on the temporary disability retired list, for a serious illness or injury.

(vii) **Outpatient Status** - the status of a member of the armed forces assigned to:

1) a military medical treatment facility as an outpatient; or,

2) a unit established for the purpose of providing command and control of members of the armed forces receiving medical care as outpatients.

(viii) **Serious Illness or Injury** – an injury or illness incurred by the member while on active duty in the armed forces that may render the member medically unfit to perform the duties of the member's office, grade, rank or rating.

Section 10.03 FMLA Eligibility

(a) In order to be eligible for leave under this policy, an employee must meet the following conditions:

(i) The employee must have worked for the City for at least twelve (12) months, or fifty-two (52) weeks (need not be consecutive); and,

(ii) The employee must have <u>actually</u> worked at least 1,250 hours during the twelve (12) month period immediately prior to the date when the FMLA leave is scheduled to begin.

(iii) The entitlement to FMLA leave for a birth, adoption placement or foster care of a child shall expire twelve (12) months after the date of such birth or placement.

(iv) An employee may only take FMLA leave because of his own serious health condition if such condition renders the employee unable to perform the essential functions of the position.

(v) Spouses who are both employed by the City are jointly entitled to a combined leave total of twelve (12) weeks (rather than twelve (12) weeks each) for the birth of a child, upon the placement of a child with the employees for adoption or foster care, or for the care of certain family members with serious health conditions.

Section 10.04 Concurrent Use of Leaves

(a) **Policy** - Whether leave is paid, unpaid, or a combination of both, an employee is only entitled to a total of twelve (12) weeks of leave per year under the FMLA. If an employee has accrued paid leave, such as sick leave, vacation leave, or compensatory time, the appointing authority may require the employee to use such accrued paid leave consecutively with all or part of the unpaid FMLA twelve (12) weeks. Employees will be required to use the type of paid leave that best fits the reason for taking leave, and must comply with all procedures for requesting the appropriate type of paid leave a stated in the relevant paid leave policy. Any FMLA leave remaining after appropriate accumulated paid leave has been exhausted shall be unpaid. For example, an employee who takes FMLA for placement of a foster child, may be required to use his vacation leave concurrently with his FMLA but may not be required to take sick leave as placement of a foster child is not an appropriate sick leave use.

(i) **Birth of an Employee's Child**: The entitlement to FMLA leave for the birth of a child expires at the end of the twelve (12) month period beginning on the date of the birth. An employee who is taking leave for the birth of his child must use all available accrued paid vacation leave prior to using unpaid leave for the remainder of the twelve (12) week period. If the employee requests leave for their own serious health conditions as a result of the pregnancy, or a serious health condition of the baby, the employee will also be required to exhaust all of the employee's sick leave prior to using unpaid leave for the remainder of the twelve (12) week period.

(ii) **Placement of a Child for Adoption or Foster Care**: The entitlement to FMLA leave for the placement for adoption or foster care of a child expires at the end of the twelve (12) month period beginning on the date of the placement. An employee who is taking leave for the placement of a child for adoption or foster care must first use all available accrued paid vacation and compensatory time, but may not utilize sick leave, prior to using unpaid leave for the remainder of the twelve (12) week period.

(iii) **Employee's Serious Health Condition or Serious Health Condition of a Family Member**: An employee who is taking leave because of the employee's own serious health condition or the serious health condition of a family member must use all available accrued paid sick, vacation, and compensatory time prior to using unpaid leave for the remainder of the twelve (12) week period.

(iv) **Service Member's Leave**: The spouse, parent, or child of a member of the U.S. Military service is entitled to twelve (12) weeks of FMLA leave due to the exigencies of the service member being called to active service. Examples include rapid deployment, military events, childcare and school activities, financial and legal arrangements, counseling, rest and recuperation, and post deployment activities. In addition, a spouse, child or parent of a service member is entitled to up to twenty-six (26) weeks of leave to care for a service member injured in the line of duty. In the event the injured service member does not have a spouse, child or parent, an employee who is the next of kin, (i.e., closest blood relative) may take leave under the FMLA to care for the injured service member. An employee who is taking leave due to a service member's being called to active duty must first use all available accrued paid vacation and compensatory time, but may not utilize sick leave, prior to using unpaid leave for the

remainder of the twelve (12) week period.

Section 10.05 FMLA Leave and Workers' Compensation

(a) An employee who is eligible for FMLA leave because of his own serious health condition may also be eligible for workers' compensation. Regardless of whether an employee is on workers' compensation, the City may designate the absence as FMLA leave, and count it against the employee's twelve (12) week FMLA entitlement if the injury or illness constitutes a serious health condition under the FMLA. In addition, an employee is not eligible to use paid leave of any type (except as supplemental benefits), nor can the City require him to do so, while the employee is receiving compensation from such a program.

Section 10.06 Procedures for Requesting FMLA Leave

(a) The City may designate applicable leave as FMLA leave regardless of whether the employee makes a formal request for FMLA leave. Employee requests for foreseeable FMLA leave must be submitted in writing at least thirty (30) days prior to taking leave. If the employee fails to provide thirty (30) days' notice for foreseeable leave with no reasonable excuse for the delay, the leave may be denied until at least thirty (30) days from the date the City receives notice. The employee must follow the regular reporting procedures for each absence.

(b) Requests for FMLA leave should be submitted by the employee on a standard leave form prescribed by the City. The City will determine whether the leave qualifies as FMLA leave, designate it as leave that counts against the employee's twelve (12) week entitlement, if appropriate, and notify the employee that the leave has been designated as FMLA leave.

(c) When a request is made for a foreseeable FMLA leave due to a serious health condition of either the employee or a member of the employee's family which involves planned medical treatment, the employee shall make a reasonable effort to schedule the treatment so as not to unreasonably interfere with the operations of the City.

Section 10.07 Certification of Need for FMLA Leave

(a) An employee requesting FMLA leave due to a serious health condition of himself or his immediate family must provide a health care provider's certification of the health condition. Such certification shall be submitted at the time FMLA is requested, or, if the need for leave is not foreseen, as soon as practicable thereafter. Employees requesting FMLA leave due to birth or placement of a child must submit appropriate documentation at the time FMLA leave is requested.

(b) The City, in its discretion, may require the employee to sign a release of information so that a representative, other than the employee's immediate supervisor, can contact the employee's medical provider. If the medical certification is incomplete or insufficient, the employee will be notified of the deficiency and will have seven, (7), calendar days to cure the deficiency.

(c) The City, may require a second medical opinion prior to granting FMLA leave. Such opinion shall be rendered by a health care provider designated or approved by the City. If a second medical opinion is requested, the cost of obtaining such opinion shall be paid for by the City. If the first

and second opinions differ, the City, at its own expense, may require the binding opinion of a third health care provider, approved jointly by the City and the employee. Failure or refusal of the employee to submit to, or cooperate in, obtaining either the second or third opinions may result in the denial of the FMLA leave request.

(d) An employee who requests and is granted FMLA leave due to his own serious health condition or a serious health condition of his immediate family may be required to submit periodic written reports to the City in order to assess the continued qualification for FMLA leave. The City may request additional reports if the circumstances described in the applicable certification have changed significantly or if the City receives information that casts doubt on the employee's stated reason for the absence. The employee must provide the requested additional reports to the City within fifteen (15) days absent extenuating circumstances. Any costs associated with the additional reports requested by the City shall be at the employee's expense.

Section 10.08 Intermittent/Reduced Schedule Leave

(a) When medically necessary due to an employee's serious health condition or a serious health condition of his immediate family, an employee may take FMLA leave on an intermittent or reduced work schedule. An employee may not take leave on an intermittent or reduced schedule basis for either the birth of a child, or upon the placement of a child for adoption or foster care. In all cases, the FMLA leave granted to any employee shall not exceed a total of twelve (12) weeks per year. Request for intermittent or reduced schedule FMLA leave must be submitted in writing at least thirty (30) days prior to taking leave or, if this is not possible, as soon as practicable.

(b) To be entitled to leave on an intermittent or reduced schedule basis, the employee must, at the time such leave is requested, submit additional certification establishing the medical necessity for such intermittent or reduced schedule leave. This shall be in addition to the documentation certifying the condition as FMLA qualifying. The additional certification shall include the dates and the duration of treatment, if any, the expected duration of the intermittent or reduced schedule leave, and a statement from the health care provider describing the facts which support the medical necessity for taking FMLA leave on an intermittent or reduced schedule basis. In addition, an employee requesting foreseeable intermittent or reduced schedule FMLA leave must meet with his supervisor and/or the City Administrator to discuss the intermittent or reduced schedule leave.

(c) An employee who requests and is granted FMLA leave on an intermittent or reduced schedule basis may be temporarily transferred to an available alternative position with equivalent class, pay and benefits if the alternative position would better accommodate the intermittent or reduced schedule. An employee who requests intermittent or reduced schedule leave due to foreseeable medical treatment shall make a reasonable effort to schedule the treatment so as not to unduly disrupt the operations of the City.

Section 10.09 Employee Benefits

(a) Except as provided below, while an employee is on FMLA leave, the City will continue to pay the employer portion of premiums for any life, medical and dental insurance benefits which the employee receives through the City, under the same terms and conditions as if the employee had continued to work throughout the leave. Employee contribution amounts when applicable are

subject to any change in rates that occurs while the employee is on leave.

(b) The City will not continue to pay the employer portion of premiums for any life, medical and dental insurance benefits if the employee fails to pay his portion of such premiums or if the employee's payment for his portion of the premium is late by more than thirty (30) days.

(c) If the employee chooses not to return to work for reasons other than a continued serious health condition or circumstances beyond the employee's control, the City may seek reimbursement from the employee for any amounts paid by the City for insurance benefits which the employee received through the City during any period of unpaid FMLA leave. Leave balances accrued by an employee prior to taking FMLA leave, and not used by the employee as outlined in the section entitled "Use of Leave", will be retained by the employee.

(d) FMLA leave will not constitute a break in service credit for City employees. Service credit shall continue to accrue during periods of paid FMLA leave. In addition, FMLA leave will be treated as continuous service for the purpose of calculating benefits that are based on length of service. Paid leave benefits may not accrue during any period of unpaid FMLA leave.

Section 10.10 Reinstatement

(a) An employee on FMLA leave must give the City at least two (2) business days' notice of his intent to return to work, regardless of the employee's anticipated date of return. Most employees who take leave under this policy will be reinstated to the same or similar position upon return from leave. However, an employee on FMLA leave has no greater right to reinstatement or other benefits and conditions of employment than if the employee had been continuously employed during his FMLA leave period.

(b) Upon request for reinstatement, if the position that the employee occupied prior to taking FMLA leave is not available, the employee will be placed in a position which entails substantially equivalent levels of skill, effort, responsibility and authority and which carries equivalent status, pay, benefits and other terms and conditions of employment as the position the employee occupied prior to taking FMLA leave. The City will determine if a position is an "equivalent position".

(c) An employee will not be laid off due to his exercising his FMLA rights. However, the employer will not reinstate an employee who has taken FMLA leave if, as a result of layoffs within the City, the employee would not otherwise be employed at the time reinstatement is requested.

(d) An employee on FMLA has no greater right to reinstatement or to other benefits and conditions of employment than if the employee had been continuously employed during the FMLA leave.

(e) Prior to reinstatement, an employee who takes FMLA leave based on his own serious health condition shall provide certification from the employee's health care provider of his ability to resume work. The return to work certification must specifically address the employee's ability to perform the essential functions of the position.

Section 10.11 Records

(a) All records relative to FMLA leave will be maintained by the City as required by law. Any medical records accompanying FMLA leave requests will be kept separate from an employee's regular

personnel file. To the extent permissible by law, medical records related to FMLA leave will be kept confidential.

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Article XI DRUG AND ALCOHOL POLICY

Section 11.01 Purpose

(a) The City's policy is to ensure that its employees are free from the effects of alcohol and/or illegal drugs at all times while on duty. The City's goal is to reduce accidents, injuries and fatalities resulting from drug and alcohol abuse, and to ensure that employees are drug and alcohol free while serving the needs of the City. The City recognizes alcoholism and drug addiction as treatable diseases, and encourages those employees who suspect that they have an alcohol or drug problem to seek professional treatment and assistance. This provision does not prohibit the City from taking appropriate disciplinary action against employees for inappropriate behavior. Additionally, this provision does not affect or alleviate any additional requirements concerning drug and alcohol testing under regulations or City policies promulgated regarding receipt and maintenance of a Commercial Driver's License (CDL).

Section 11.02 Use of Alcohol and Controlled Substances Prohibited

(a) No City employee shall report for duty, or remain on duty with any evidence of alcohol use. No City employee shall report for duty, or remain on duty while using, or while under the influence of, any controlled substance, except when the use is prescribed by a physician who has advised the employee that the substance does not adversely affect the employee's ability to safely perform his job duties. An employee who tests positive for the use of alcohol or a controlled substance in connection with a workplace accident or injury may be found ineligible to receive workers compensation benefits.

Section 11.03 Conditions Resulting in Employee Drug and/or Alcohol Testing

(a) **Testing** - All City employees may be subject to drug and/or alcohol testing conducted under any of the following conditions:

(i) **Pre-Employment Drug Testing** – As a part of the City's employment procedures, all applicants selected for an offer of employment for a safety-sensitive position, as defined by existing case law (e.g., law enforcement, use of hazardous materials, operators of heavy equipment and power tools, etc.), shall be required to undergo a pre-employment drug screen/test that is conducted by a third-party facility designated by the City. Any offer of employment is contingent upon, among other things, satisfactory completion of this screening, and the determination by the City that the applicant is capable of performing the responsibilities of the position that has been offered. Candidates for positions that are not considered to be safety-sensitive shall not be subject to such pre-employment testing.

(ii) **Reasonable Suspicion of Drug and/or Alcohol Use** - Whenever the City has reasonable suspicion to believe that an employee is affected by the use of alcohol or a controlled substance, the City may require such employee to submit urine, or other sample, for alcohol and/or controlled substance testing. Reasonable suspicion must be based on specific, contemporaneous, articulable evidence, which may include observations concerning the appearance, behavior, speech, or body odors of the employee. Where an employee has been

ordered to undergo reasonable suspicion testing, he shall be immediately placed on paid administrative leave pending receipt of the test results. If the test results are negative, the employee shall be returned to their assigned duties.

(iii) **Post-Accident Testing -** Following a workplace injury or an accident involving a City vehicle, the employee shall submit to alcohol and controlled substances testing. Post-accident testing shall be conducted within eight (8) hours whenever an accident occurs as defined below. Any employee who is subject to post-accident testing shall make himself readily available for such testing, or shall be deemed to have refused to submit to testing. If circumstances do no provide for the opportunity for testing to be completed within that timeframe, the testing should be completed as soon as practicable; however, at no time shall a specimen be collected after thirty two (32) hours from the time of an employee-related accident. A positive test following a workplace injury may affect the employees' eligibility for workers' compensation. For purposes of this policy, an accident is considered to be an unplanned, unexpected or unintended event that occurs on City property, during the conduct of the City's business, or during working hours, or which involves City-supplied motor vehicles that are used in conducting the City business, or is within the scope of employment, and which results in any of the following:

1) A fatality of anyone in the accident;

2) Bodily injury to the employee and/or another person that requires off-site medical attention away from the City's place of employment; or

3) Property damage in apparent excess of $750.

When such an accident results in one of the situations above, any employee who may have contributed to the accident will be tested for drugs or alcohol use or both unless there are no evident signs of drug use or alcohol impairment as determined by the acting police officer at the accident site. In the event there are no evident signs of drug use or alcohol impairment as determined by the acting police officer, specific testing will not be required.

(iv) **Return to Work Testing** - This testing occurs when an employee, who has previously tested positive, is allowed to return to work. The City shall ensure that, before an employee returns to work after engaging in prohibited alcohol and/or controlled substance conduct, the employee undergoes a return to work alcohol and/or controlled substance test indicating a verified negative result. If the employee fails this test, the employee may be disciplined, including discharge.

(v) **Follow-Up Drug and Alcohol Testing** - Any employee who tests positive for the use of alcohol or controlled substances while on duty may be evaluated by a substance abuse professional. If, following an evaluation, the employee is directed to undergo substance abuse counseling, such employee may be subject to unannounced follow-up alcohol and/or controlled substance testing consisting of six (6) tests in the twelve (12) month period following the employee's return to work. An employee's refusal, or failure to timely report when ordered, to testing permitted under this policy, may subject an employee to discipline, including discharge. Additionally, any attempt by the employee to adulterate a specimen or otherwise

intentionally manipulate the drug or alcohol testing process may also result in discipline, including discharge.

Section 11.04 Testing Requirements

(a) All procedures and protocols for drug and alcohol collection and testing shall conform to the methods and procedures set forth in federal regulations or applicable collective bargaining agreements.

(b) Any employee who is notified of selection for drug and alcohol testing shall be relieved of job responsibilities and shall proceed to the designated test site immediately. The employee shall be accompanied by the appointing authority or his designee. A selected employee shall not make any stops from the time of notification until reaching the designated test site. Failure to proceed immediately to the drug testing site may be considered a refusal to test.

(c) Testing results shall be delivered to the City and the employee being tested. An employee whose confirmatory test results are positive shall have the right to request a certified copy of the testing results in which the vendor shall affirm that the tests results were obtained using the approved protocol methods. The employee shall provide a signed release for disclosure of the testing results to the City. Costs of all drug screening tests and confirmatory tests shall be borne by the City except that any test initiated at the request of the employee shall be at the employee's expense.

Section 11.05 Refusal to Test

(a) Refusal to submit to drug and alcohol tests as ordered by the City will be grounds for disciplinary action. A refusal to test constitutes conduct that obstructs the proper administration of a test. The following is a list of some, but not all, of the actions an employee may take which will be considered by the City to be evidence of an employee's refusal to test:

(i) Refusal to sign the form releasing test results to the City;

(ii) A non-medical delay in providing urine, breath, blood, saliva or any other specimen;

(iii) Failure to report directly to the testing facility upon notification; or

(iv) The use of any product to invalidate the test results.

Section 11.06 Confirmatory Tests

(a) If a drug screening test results in a positive result, a confirmatory test shall be conducted in the manner prescribed in the laboratory's procedures. In the event the second test confirms the results of the first test, the City may proceed with appropriate discipline. In the event the second test contradicts the result of the first test, the City may request a third test in accordance with the procedures prescribed above. The results of the third test, if positive, shall allow the City to proceed with discipline as set forth in this policy. If the results of the third test are negative, discipline shall not be imposed.

Section 11.07 Discipline and Rehabilitation

(a) The City may place an employee on administrative leave with pay during all or part of the investigative, testing and, if applicable, pre-disciplinary process. If the testing required above has produced a positive result, the City may take appropriate disciplinary action and/or may require the employee to participate in a rehabilitation or detoxification program. An employee who participates in a rehabilitation or detoxification program may be required to use sick time, compensatory days, vacation leave, and/or personal days for the period of rehabilitation or detoxification. If no such leave credits are available, the employee shall be placed on medical leave of absence without pay for the period of the rehabilitation or detoxification program. FMLA may be used if available and appropriate.

Section 11.08 Confidentiality of Test Results

(a) Test results will generally remain confidential. However, the City may use test result information in connection with City business, for purposes of employment or disciplinary actions, and in defense of related litigation. The City may also disclose test results when required by government agencies or in accordance with state and federal law.

Section 11.09 Rebuttable Presumption

(a) Effective October 13, 2004, Section 4123.54 of the Ohio Revised Code requires notice of Rebuttable presumption. Rebuttable presumption means that an employee may dispute or prove untrue the presumption (or belief) that alcohol or a controlled substance not prescribed by the employee's physician is the proximate cause (main reason) of the work-related injury.

(b) The burden of proof is on the employee to prove that the presence of alcohol or a controlled substance was not the proximate cause of the work-related injury. An employee who tests positive or refuses to submit to chemical testing may be disqualified for compensation and benefits under the Workers' Compensation Act.

(c) By taking a test, an employee does not waive any objection or challenge he or she may possess. Within twenty-four (24) hours of the time the employee is ordered to submit to a test, the City shall provide the employee with a written notice setting forth the information and observations which form the basis for the order, provided that if this timeframe cannot be accomplished due to the City offices being closed, reasonable effort shall be made to provide timely notice.

Section 11.10 Drug-Free Workplace Policy

(a) The City recognizes that the ability of an employee to properly perform his or her duties depends, in part, on a workplace which is free of substance abuse. In an effort to promote public safety, to provide employees who may be drug or alcohol dependent with an opportunity for treatment and for remaining productive employees of the City, and in recognition that substance abuse is a problem which, depending on individual circumstances, may require intervention, rehabilitation, or discipline, it is the purpose of this Policy to provide a method for responding to the risks presented by the presence of substance abuse in the workplace by:

(i) Dealing with incidents of substance abuse which present a reasonable likelihood of significant risk to employees, the general public or other employees of the City;

(ii) Providing assistance to an employee with drug or alcohol dependency problems; and

(iii) Disciplining an employee whose satisfactory work performance is adversely affected by substance abuse.

(b) The City Administration and management are fully committed to the City's Drug-Free Workplace Program, which establishes clear guidelines for acceptable and unacceptable employee behavior for everyone in the workplace. We will not tolerate substance use in violation of this Policy. Behaviors related to substance use can endanger all employees, not just substance abusers.

(c) This Policy describes the City's Drug-Free Workplace Program, and every employee is expected to read and understand it. The City's Drug Free Workplace Policy applies to every employee including management. The consequences stated in this Drug-Free Workplace Policy will apply to anyone who violates the Policy.

Section 11.11 Training

(a) Employees will have the opportunity to receive information about substance abuse as a workplace problem, signs and symptoms, dangers of use, and how and where to get help for themselves and their families. The City Administrator will serve as the City's Drug-Free Workplace Program Administrator, and will be responsible for arranging drug and alcohol testing, identifying resources that employees can turn to for help for themselves and/or their families, and arranging for qualified people to help with employee awareness education and with supervisor training.

Section 11.12 Employee Awareness Education

(a) Every new employee will hear about the program during orientation and will receive substance education as soon as practical thereafter, but in no case later than 90 days after the commencement of employment. The written Policy will be shared, and the employee will be expected to sign for receipt. A qualified person will explain why and how substance abuse is a workplace problem, the effects, signs/symptoms of use, effects of commonly used drugs in the workplace, and how to get help. The training will also cover how an employee can get a referral for employee assistance, the importance of determining how much of a substance problem the employee has, and what type of help is needed.

(b) There will be a minimum of one (1) hour of educational awareness annually for all employees. The City shall schedule said training sessions during the employees' normal work schedules.

Section 11.13 Supervisor Training

(a) Supervisors shall be trained to recognize substance problems that may endanger the employee and others as well as violate this Policy. This training is in addition to annual employee education. Supervisors will be trained about testing responsibilities, how to recognize behaviors that demonstrate an alcohol/drug problem and how to make referrals for help. Supervisors will receive a minimum of two (2) hours of initial training, and two (2) hours of refresher training by a qualified

trainer.

Section 11.14 Responsibility

(a) Although it is the responsibility of every employee to be alert to potential incidents of substance abuse in the workplace, it is the primary responsibility of supervisors to initially respond to such incidents, particularly where circumstances are reasonably felt to pose a reasonable likelihood of significant risk to the public safety. Supervisors shall take such action, not inconsistent with this Policy, as they deem appropriate to eliminate immediate risks associated with any incident of potential substance abuse.

Section 11.15 Terms and Definitions

(a) The following definitions shall govern this Article:

(i) **Under the Influence** – means that the employee is adversely affected in the satisfactory performance of his duties by any illegal drug or alcohol, or the combination of any legal drug, illegal drug and alcohol.

(ii) **Legal Drug** – means prescribed drugs or over-the-counter drugs which have been legally obtained for the user, and are used for the purpose for which they were prescribed and manufactured;

(iii) **Illegal Drug** – means any drug: (1) which is not legally obtainable; or (2) which is legally obtainable, but has not been legally obtained; and (3) prescription drugs not being used for their prescribed purpose.

(iv) **Reasonable Suspicion** – is an articulated belief that an employee is using illegal drugs or misusing alcohol such that the employee's satisfactory work performance is adversely affected by the presence of alcohol or illegal drugs. Reasonable suspicion may be based upon:

a) Observable phenomena, such as direct observation of drug or alcohol use, possession or distribution, or the physical symptoms of being under the influence of drugs or alcohol (e.g. slurred speech, dilated pupils, odor of alcohol or marijuana);

b) A pattern of abnormal conduct, erratic or aberrant behavior, or deteriorating work performance (e.g. frequent absenteeism or tardiness, recurrent accidents) which appears to be related to substance abuse and does not appear to be attributable to other causes;

c) The identification of an employee as the focus of a criminal investigation into unauthorized drug possession, use, or trafficking;

d) A report of alcohol or other drug use provided by a reliable and credible source;

e) Repeated or flagrant violations of the City's safety or work rules, which are determined by a supervisor to pose a substantial risk of physical injury or property damage and which appear to be related to substance abuse or use that may violate the City's Drug-Free Workplace Policy.

Section 11.16 Prohibited Conduct

(a) For purposes of the policy, an employee shall not, while performing his or her duties for the City, or while in a City facility or vehicle, or while in uniform:

(i) Report to duty, remain on duty, or perform their duties under the influence of alcohol;

(ii) Report to duty, remain on duty or perform their duties while being under the influence of any illegal drug, or while using any legal drug be impaired to the point that the employee cannot satisfactorily perform his or her assigned duties; or

(iii) Unlawfully use, sell, purchase, transfer or possess alcohol, illegal drug or prescription medication.

Section 11.17 Testing Determination

(a) Upon determining that an employee must submit to test for alcohol or illegal drug usage, the supervisor shall give the employee an opportunity, prior to the test, to request the presence of, or to seek the advice from an applicable Representative. The employee and the Representative, if available, shall be given an opportunity to communicate any information or other explanation relevant to the circumstances to the supervisor. As time is of the essence, however, a delay in the employee's representative arriving, shall not unduly delay an order to submit to testing. The supervisor shall determine, after considering all of the circumstances, whether the test shall be administered. If the supervisor determines that a test shall be given, testing shall be made immediately after discussion with the employee and the Representative, if available, but no more than thirty-two (32) hours after the determination that a test is required has been made, whichever is sooner. The Representative, if available, may accompany the employee to and be present with the employee at the collection site.

(b) The fact that an employee may have been taking a legal drug shall not preclude the administration of a drug test if the supervisor has reasonable suspicion to believe that the employee's satisfactory work performance has been adversely affected by the presence of such a legal drug; provided, however, that the ultimate disposition of the matter shall take such fact into consideration.

Section 11.18 Collection Site/Laboratory

(a) The City has established the Licking Memorial Health System Hospital and the Mount Carmel East Urgent Care as dedicated collection site and laboratory testing facilities.

(b) Both the collection site and laboratory performing testing under this Policy shall be certified under the DHHS "Mandatory Guidelines for Federal Workplace Drug Testing Programs;"

(c) The City, the collection site, and the laboratory shall have a clear and well-documented procedure for collection, shipment, and assessment of testing samples, which procedure shall be provided in writing to the employee subject to testing and, upon request, to the Representative;

(d) For drug testing, the City, the collection site, and the laboratory shall follow the procedures set forth in 49 CFR Part 40, including an evidentiary chain of customary and control and split sample collection and testing. The collection site is responsible for maintaining the integrity of any specimen collection and transfer. Alcohol breath testing shall be conducted at the collection site and shall be conducted by a technician trained in such testing. Appropriate records of such testing

shall be maintained by the collection site for review by the employee and/or Representative. The breath testing device shall meet standards commonly used in the private sector for such testing;

(e) The City shall pay all costs associated with testing, except that any cost for testing of a split sample is the responsibility of the employee.

Section 11.19 Testing Procedure

(a) For alcohol testing, the employee shall be first given a breath test, at the collection site, followed by a confirmatory urine test only where the breath test reveals an initial positive alcohol level of 0.04 grams per 210 l. of breath or at levels within existing City department rules and regulations. If the initial breath test results are below this level, testing shall be discontinued; if confirmatory urine tests results are below a level equivalent to .04 grams per 210 l. of breath, the confirmatory test shall be considered negative.

(b) For drug testing, urine samples shall be provided.

(c) Individual privacy shall be afforded to an employee in the collection of urine samples, provided that the collection site may impose stringent specimen alteration and/or substitution procedures.

(d) With regard to drug testing, where the employee provides a sufficient urine sample at the time of the original sample collection, this sample shall be split and placed in two (2) separate containers at the collection site. In the presence of the employee at the testing site, and without ever leaving his or her sight, each urine sample taken shall be placed in two sterile screw-capped, self-sealed, tamper-resistant urine collection containers which shall be each sealed and labeled and then initialed by the employee.

(e) The samples shall be sent, by the most expedient means available, to the testing laboratory as soon as practicable on the day of the test. The sample within the second container shall be stored at the test collection site.

(f) The laboratory shall commence testing of the sample within the first container only if the sample is received in an undamaged condition, properly sealed and labeled, and properly initialed by the employee. The certified laboratory shall first conduct an initial screening of this sample.

(g) If the test results from the screening are negative, the City Administrator will be so advised and the testing procedure will be concluded. If illegal drugs or alcohol are found in the sample as a result of the screening, then that sample shall be submitted for confirmatory testing. The initial screening shall be accomplished by means of Thin Layer Chromatography (TLC) or equally reliable testing methods and the confirmatory test shall be accomplished by means of Gas Chromatography/Mass Spectrometry (GS/MS). If the test results from the confirmatory test are negative, the City will be so advised and the testing procedure will be concluded. If, as a result of the initial screening and confirmatory test, the test result is positive, the employee will be contacted directly by a Medical Review Officer (MRO) and will be given the opportunity to explain the reasons for a positive test result. Should the employee offer an explanation that in the judgment of the MRO sufficiently explains the positive test result, the MRO will consider the results as negative and the City will be so advised and testing will be concluded;

(h) With regard to drug tests, if the test results are positive, and the employee has not offered an

explanation to the MRO sufficient to cause the MRO to consider the results negative, the City Administrator shall be notified and contact the employee and the supervisor.

(i) The City will provide employees who test positive for drugs with an opportunity to have the split urine specimen tested by a clinical laboratory or hospital facility of the employee's choosing, at the employee's own expense, providing the employee notifies the City within seventy-two (72) hours of receiving the positive results and provided further that the laboratory or clinic and the testing procedure, including chain of custody, meets or exceeds the standards established in this Policy. If the employee does not request the testing of the sample within the second container after the sample within the first container tests positive, or if the employee requests the testing of the sample within the second container and it is also tests positive for an illegal drug or alcohol, rehabilitative or disciplinary action shall be taken;

(j) The City shall provide each employee tested with a copy of all information and reports from the collection site and laboratory in connection with the testing and results;

(k) The MRO shall maintain his or her office in Licking County, Ohio or an adjoining county.

Section 11.20 Employee Assistance Program

(a) **Voluntary Request for Assistance** - An employee may voluntarily enter treatment without a requirement of prior testing. An employee who voluntarily seeks assistance for a substance abuse problem before being required to submit to a reasonable suspicion test shall not be subject to discipline.

(b) **Discipline/Rehabilitation Options** - Where an employee has been ordered to undergo testing and the test results are positive as specified in this Policy, the City may, depending upon individual circumstances, discipline the employee and/or offer the employee the opportunity for rehabilitation (treatment). Any discipline shall be for just cause and shall take into account all facts and circumstances, including the employee's desire for and/or progress in treatment, and the employee's work record.

However, an employee may be disciplined for any misconduct which may coincide with an employee's violation of this Policy. An employee serving his or her initial probationary period may be discharged, without referral to a treatment program, at the sole discretion of the City.

(c) **Referral to Treatment** - Where the employee is offered the option for treatment under this Policy, and the employee accepts this referral, the employee must satisfy the following conditions. Employees who do not agree to act, or who do not act, in accordance with the following terms may be subject to discipline, up to and including discharge.

(i) Agree to cooperate in and successfully complete appropriate treatment as determined by the substance abuse professional(s) or physician(s) involved;

(ii) Discontinue use of illegal drugs or misuse of legal drugs or alcohol;

(iii) Agree to authorize persons involved in counseling, diagnosis and treating the employee to disclose to the City the employee's progress, cooperation, drug and alcohol use, completion or non-completion of counseling and treatment, and any threat to property or safety perceived in

connection with the employee's continued performance of his job duties;

(iv) Complete any course of counseling or treatment prescribed, including an "after-care" group for a period of up to twelve (12) months; and

(v) Agree to submit to random testing during treatment, and up to three (3) times during the twelve (12) month period following the completion of counseling, treatment or after-care.

(d) **Right of Appeal** – The employee has the right to challenge the results of the drug or alcohol tests and any discipline imposed in a similar manner to any other employer action.

(e) **Treatment Costs** - Treatment costs arising out of the employee's use of such services shall be paid for by the employee's insurance program, subject to any deductible, co-payment and coverage limits under the employee's insurance program. Employees will be allowed to use any paid leave (including, vacation, sick leave or holiday leave), or take an unpaid leave of absence for the necessary time off involved in a treatment program. Other than as specified in this Policy or required by law, the City shall have no obligation to pay for or insure treatment or rehabilitation.

(f) **Confidentiality** - All testing and actions taken under or pursuant to this Policy shall be kept confidential to the extent permitted by federal and state law, except where disclosure is warranted to comply with the provisions of this Policy relative to disciplinary action taken against an employee.

(g) **Other Laws** - This Policy is in no way intended to supersede or waive any rights that an employee may be entitled to under federal or state constitutions or any applicable law. Any action taken pursuant to this Policy shall not be used as evidence or otherwise in any criminal proceeding against an employee.

This Policy is not intended to supersede or otherwise infringe upon the collective bargaining agreements or current City department rules and regulations but rather address generally matters not within such agreements or as clarification to such provisions.

Article XII ELECTRONIC MAIL, INTERNET ACCESS AND PHONE SYSTEM

Section 12.01 Policy

(a) The City of Pataskala provides electronic mail (email), internet access and landline telephone systems to its employees for their use in performing work on behalf of the City. This Policy Statement sets forth the City's policy on proper use of this email system, the use of the City's computer system to gain access to the internet and landline telephone system. The City reserves the right to change these policies at any time, with or without prior notice, and to audit networks and system on a periodic basis to ensure compliance with this policy.

Section 12.02 Property Rights

(a) The City's computers and network facilities are made available to City employees to assist them with City business. Although some of this property is intangible, the City's computing and network facilities, including all related software, are the property of the City. Any copying of software owned by the City is illegal without the prior written consent of the City.

Section 12.03 Electronic Mail (email) System

(a) **Email Policy** - It is the policy of the City that the e-mail system is to be used solely for the benefit of the City. Use of the email system in any way that violates other City policies is prohibited; such use may lead to disciplinary action, up to and including termination. When using email to communicate municipal business, municipal employees (full and part-time), elected officials, and Board and Commission members must use an official City-owned email account issued by the municipality. Private email accounts may not be used to transact and/or communicate municipal business. If the City's email system is unavailable for some reason, and a private email account must be used, all email sent and received involving municipal matters must be forwarded immediately to that individual's City email account, as soon as the City's email system is available

(b) **Informal Uses** - Because email often feels like a less formal method of communication than written memoranda, and because it is not a face-to-face mode of communication, users may be less cautious and more candid in the content of their messages. Users should always be mindful that the e-mail system is not a private mode of communication.

(c) **Ownership** - The email system is the City's property and should be used for job-related purposes only. Any communication transmitted by, received from, or stored in the City's e-mail system is the property of the City. To the extent an employee uses the City's e-mail system in violation of such policy for personal purposes, that use is at the employee's own risk and the employee waives any right of confidentiality as to any and all such communications.

(d) **Right to Monitor** - The City reserves the right to monitor the email system to assure that it is being used in conformance with the City's policies and for legitimate business purpose only. Employees should have no expectation of privacy with regard to their use of the City's email system..

(e) **Disclosure** - By using the City's email system, City employees acknowledge and consent to access

by the City Administrator, or his designee, of all email messages to and from the user and to the disclosure of the content of all e-mail messages when the Mayor or his designee, determines such disclosure to be necessary or appropriate.

(f) **Monitoring** - By using the City's email system, City employees also acknowledge and consent to monitoring of these email messages for specific reasons, such as evaluating the operation and effectiveness of the e-mail system, finding lost messages, servicing the City in the employee's absence, investigation of suspected illegal or unethical acts, breach of security, breach of City policies, and recovery from system failures.

(g) **File Transfers** - It is not uncommon, and is generally permissible to append a separate file, such as a word processing or spreadsheet file, to an e-mail message. However, for virus protection reasons, no email should be sent or received which has an 'executable file' (e.g. AOL4FREE.Exe, freeshoes.zip). Executable files typically have, but not necessarily always have, one of the following extensions: .exe, .com, .zip, .bat, .app, or .prg. Any user of the email system who receives an executable file is strictly prohibited from attempting to execute that file without the express permission of the City Administrator, or his designee.

(h) **Hyperlinks** – Employees may frequently receive unsolicited emails from outside the City which contain imbedded hyperlinks in them. A hyperlink is an executable web address that will either transfer the user to another unsecured website, or download a file that contains a software virus. The underlying internet address may be disguised (e.g., 'Click here to respond'). Employees who receive an unsolicited hyperlink file are prohibited from attempting to execute that file without the express permission of the City Administrator or his designee. If the message indicates that it has been sent from another City employee, friend or colleague, it is a good practice to confirm by phone or sending a separate email to that individual. Once the link has been clicked, it is virtually impossible to 'undo' it without significant effort and resources.

(i) **Copyright Issues** - The ability to attach a document to an email message greatly increases the risk of copyright infringement. A user can be liable for the unauthorized copying and distribution of copyrighted material through the email system. Accordingly, you should not copy and distribute any copyrighted material (such as software, database files, documentation, articles, graphic files, etc.) through the email system unless you have confirmed in advance from appropriate sources that the City has the right to copy or distribute such material.

(j) **Prohibited Uses** - Conduct that is expressly prohibited includes the following:

(i) Distributing material that is discriminatory, harassing, defamatory, obscene, pornographic, or offensive to others.

(ii) Copying City-owned or licensed software or data to another software of data to another computer for personal use without prior written approval.

(iii) Attempting to modify City-owned or licensed software of data without prior approval.

(iv) Attempting to damage or disrupt the operation of computing equipment, data communications equipment of data communications lines.

(v) Using the City's computers or network facilities for purposes other than those which legitimately further the business of the City.

(vi) Allowing access to the City's computer or network facilities by unauthorized persons.

(vii) Copying another user's software without the permission of the owner.

(viii) Knowingly accepting or using software, which has been obtained by illegal means.

(ix) Abusing or harassing another user through electronic means

(x) Using the City's computer network facilities in the commission of a crime.

(xi) Gaining unauthorized access to non-public computing network facilities and information resources.

(k) **Discipline** - Employees who violate the City's email policy may be subject to disciplinary action up to, and including, discharge.

(l) **Confidentiality** - All email communication on the City's system must be regarded as public records, subject to disclosure upon request by members of the public. Employees should keep this in mind with all email usage.

Section 12.04 Management of Electronic Mail

(a) **General** - The City provides the email system to facilitate City-related business. Employees should not assume privacy in any communication they send or receive. When using email:

(i) Observe the following general guideline: "Don't write anything in e-mail that you would not want published on the front page of the newspaper".

(ii) Use the subject line fully in order to help a recipient categorize and prioritize your e-mail. An e-mail without a subject line often receives a low priority.

(iii) Avoid sending jokes or comments that may be interpreted as being discriminatory or offensive.

(iv) Avoid disclosing personal information.

(v) Keep the list of recipients to a minimum.

(vi) Determine the level of formality to be placed in the message.

(vii) Avoid emotion in messages.

(viii) Assume any message sent will be permanent.

(ix) Do not ignore messages received, whether inadvertently or not.

(x) Consider alternative communication methods (e.g. letter, phone call, etc.).

(b) Message Retention and Mailbox Administration

(i) The City strongly discourages the storage of large numbers of email messages. The retention of a large amount of emails consumes significant storage space on the server, and can slow down performance.

(ii) If a message does not require specific action or response, the employee should delete it promptly after reading it. If the content needs to be saved for longer than a week, the employee should place it in an archive folder for future access.

(iii) Email messages in an individual employee's Inbox, as well as records of sent messages in the Sent folder, are simply copies of such messages and, as such, are not subject to the City's records retention policy. The original messages are retained on the City's master email account with Microsoft. This account database will be used to identify any relevant messages required to respond appropriately to any public records requests for email correspondence to and/or from City employees, elected officials, board and commission members, vendors and residents.

Section 12.05 Internet Access and Acceptable Use

(a) The City provides employees with internet access for use in conducting City business. It recognizes that periodically, non-business use may occur. Employees are responsible for exercising good judgement regarding the reasonableness of personal use. Employees may use the City's internet and email facilities for non-business research or browsing during their lunchtime or designated break, or outside working hours, provided that such activities do not interfere with their official duties and that all other City usage policies are adhered to.

(b) Employees are prohibited from viewing websites that are inappropriate for a government due to its content (gambling, pornography, etc.) or lack of security.

(c) Streaming video for entertainment purposes (e.g. Netflix, YouTube, etc.) serves to consume a significant amount of network bandwidth, and negatively impacts all other users at that time. Unless the video serves a legitimate purpose related to City business, viewing such streaming videos on the City's network is prohibited.

(d) The display of sexually explicit images or documents on any municipal system, including related 'chat room' conversations, is prohibited and may constitute a violation of the City's policy on sexual harassment. In addition, such explicit material may not be archived, stored, distributed, edited or recording using the City's network or computing resources.

(e) If an authorized employee is connected unintentionally to a site that contains sexually explicit or other offensive material, he/she must immediately disconnect from that site.

(f) The City's internet access and other technology resources may not be used knowingly to violate any applicable laws, statutes, ordinance or municipal policies. Use of City technology resources in connection with any illegal activity is grounds for termination, and it is the City's policy to cooperate with any legitimate law enforcement investigation of potential criminal activity.

(g) Employees are reminded that online chats, newsgroups, message boards and social networking web sites are public forums where it is inappropriate to reveal confidential municipal information, resident data, and any other material covered by existing state and federal privacy policies and procedures. Professional conduct is expected and required at all times. Employees releasing protected information via a newsgroup, chat or board – whether or not the release is inadvertent – will be subject to disciplinary action.

(h) In order to prevent computer viruses or other potentially harmful computer codes from being transmitted to, or through, the City's information technology systems, the downloading or installation of any software or computer code is strictly prohibited unless explicitly authorized by the City Administrator, or his designee. All software downloaded or installed must be registered to, and become the property of, the City of Pataskala.

(i) No employee may knowingly download or distribute pirated software or data. Violations of any software licensing agreements of information service contracts by the unauthorized duplication of software, files, operating instructions or reference materials is also strictly prohibited.

(j) Employees are prohibited from using the City's network to:

(i) Download entertainment software or games, or to play against opponents over the internet;

(ii) Download images, audio or video files unless there is an explicit business-related use for the material;

(iii) Participate in online gambling, betting or wagering.

(iv) Deliberately propagating any virus, worm, Trojan horse, trap-door program code, or any other code that may interfere with the operation of any information technology system;

(v) Knowingly disable or overload any computer system or network or to circumvent any system intended to protect the privacy, functionality or security of another user.

(k) Chain letters and hoaxes come in many versions, for example offering a free trip or large amount of money, warning about a computer virus, or relating to a sympathetic cause. These letters often request that you send them on to others. Employees are prohibited from using City technology resources to send, forward or reply to chain letters, hoaxes or virus warnings.

(l) No employee may use the City's internet for personal business activity or other financial gain, the support the business of any other company or firm, engage in political activities, to disseminate confidential or false information, or to propagate or encourage hatred or discrimination in any manner whatsoever. .

(m) Each employee using the internet facilities of the City shall identify himself or herself honestly, accurately and completely (including one's company affiliation and function where requested). A City of Pataskala employee must never masquerade as someone else. Forgery or attempted forgery of electronic mail messages is prohibited

(n) The City may install a variety of firewalls, proxies, internet address screening programs and other security systems to assure the safety and security of its networks. Any employee who attempts to disable, defeat or circumvent any municipal security facility will be subject to immediate disciplinary action, including discharge.

(o) Any person who finds a possible security exposure, violation of this policy or breach on any City system is obligated to report it to the City Administrator as soon as possible.

(p) Employees who willfully violate any of the terms and conditions listed above will be in subject to discipline up to, and including, discharge.

Section 12.06 Social Media

(a) **General** - The City of Pataskala understands that social media can be a fun and rewarding way for employees to share their life and opinions with family, friends, community residents and co-workers around the world. The use of social media, however, also presents certain risks and carries with it certain responsibilities. To assist employees in making responsible decisions about their

use of social media, the following policies have been established to guide the appropriate use of social media.

In the rapidly expanding world of electronic communication, social media can mean many things. For purposes of this policy, social media includes any and all means of communicating or posting information or content of any sort on the Internet, including to your own or someone else's web log or blog, journal or diary, personal web site, social networking or affinity web site, web bulletin board or a chat room, whether or not associated or affiliated with the City, as well as any other form of electronic communication. It also includes web-based social networking websites and groups established for a specific purpose. Examples of social media include (but are not limited to): Yahoo! and Google groups (reference and social networking), Facebook and Twitter (social networking and microblogging), YouTube (social networking and video sharing), LinkedIn (business networking), Flicker, Instagram and Pinterest (photo sharing), and news media comment sharing/blogging.

The same principles and guidelines found in City policies, and three basic concepts, apply to employee online activities. Employees should be aware that they are ultimately responsible for the information they post online. Before creating online content, employees should consider the risks and rewards that may be associated with such postings. Employees should bear in mind, however, that any of their conduct that adversely affects their personal job performance, the performance of fellow employees or otherwise adversely affects citizens, elected officials, local businesses, suppliers, or people who work on behalf of the City may result in disciplinary action up to, and including, termination.

This Social Media Policy does not prohibit the right of employees to self-organization, to form, join, or assist labor organizations, to bargain collectively through representatives of their own choosing, and to engage in other concerted activities for the purpose of collective bargaining or other mutual aid or protection, and shall also have the right to refrain from any or all such activities except to the extent that such right may be affected by an agreement requiring members in a labor organization as a condition of employment as authorized by law.

(b) **Understand and Follow the Rules** - Carefully read and understand these guidelines, the Employee Conduct policy (Section 6.02), and the Harassment and Bullying policies (Section 3.03), and ensure your postings are consistent with these policies. Inappropriate postings that may include discriminatory remarks, harassment, and threats of violence or similar inappropriate or unlawful conduct will not be tolerated and may subject you to disciplinary action up to and including termination.

(c) **Be Respectful** - Employees who decide to post complaints or criticism, should at all times avoid using statements, photographs, video or audio that a reasonable individual would view as maliciously false (i.e. made with knowledge of falsity or reckless disregard for the truth), obscene, physically threatening or intimidating, or that might constitute unlawful harassment or bullying. Examples of such conduct might include offensive posts that could contribute to a hostile work environment on the basis of race, sex, disability, religion or any other status protected by law or City policy.

(d) **Honesty and Accuracy** - Employees should ensure that they are always honest and accurate when posting information or news, and if a mistake or error is made, it should be corrected quickly. Employees are to be open about any previous posts that have been altered or corrected. Employees are reminded that the Internet archives virtually everything; therefore, even deleted postings can be searched. Employees are strictly prohibited from posting any information or rumors that are known to be false about the City, fellow employees, members, customers, suppliers, people working on behalf of the City

(e) **Online Content**

(i) Posting proprietary, proprietary or information made confidential by law related to the City and its operations is prohibited on an employee's social media account, which includes, but is not limited to, information to which employees become privy to solely due to their position with the City. Employees uncertain as to the appropriateness of posting certain City information through social media should consult the City Administrator prior to posting such information.

(ii) Employees are not to create links from their blog, website or other social networking site to a City website without identifying themselves as a City employee.

(iii) Employees are to express only their personal opinions, and are to never represent themselves as a spokesperson for the City. If the City is a subject of the content being created, employees are to be clear and open about the fact that they are an employee, and make it clear to the reader that the views or opinions presented do not represent those of the City, other employees, citizens, elected officials, suppliers or people working on behalf of the City. Employees who publish a blog or post online related to the work they do, or subjects associated with the City, it is to be made clear to the readers that they are not speaking on behalf of the City. It is best to include a disclaimer such as "The postings on this site are my own, and do not necessarily reflect the views of the City" in order to minimize any potential misunderstandings.

(f) **Social Media at Work** - Employees should refrain from using social media while on work time, and/or on city-provided equipment, unless it is work-related as authorized and directed by your manager, or otherwise consistent with the Electronics Assets Usage. Employees are not permitted to use City email addresses to register on social networks, blogs or other online tools utilized for personal use .

(g) **Shared Responsibility** - Employees and management both play an important role in ensuring compliance with the City's social media policy. The City prohibits taking negative action against any employee for reporting a possible deviation from this policy, or for cooperating in an investigation. Any employee who retaliates against another employee for reporting a possible deviation from this policy or for cooperating in an investigation will be subject to disciplinary action, up to and including termination pursuant to Section 3.5 (Retaliation) of the Employee Handbook and Policy Manual.

(h) **Media Contacts** - All media inquiries should be directed to the City Administrator. Employees are not to speak to the media on the City's behalf, without first contacting, and receiving authorization from, the City Administrator.

Section 12.07 Data Security

(a) It is the responsibility of each employee to ensure that software and hardware computer resources owned, leased by, or licensed to the City are properly secured and controlled.

(b) All PCs, laptops and workstations should be secured with a password-protected screensaver, with the automatic activation feature set at 15 minutes or less. Information contained on laptop computers is particularly vulnerable. As a result, special care should be exercised in securing the device, especially when it is not secured in City facilities.

(c) Personal system passwords are regarded as confidential, employees are expected to keep their passwords secure, and to not share them with other employees, vendors or other parties without a specific business purpose for doing so.

(d) Employees are prohibited from the unauthorized use of another employee's password to gain access to the City's computer network, or to gain access to any other computer network under false pretenses.

(e) Employees should secure their workstations by logging off or locking (control-alt-delete for Windows users) when it will be unattended for an extended period of time. Workstations should be turned off nightly when leaving for the day.

(f) No software, data and information from City premises in the form of tape, disk, print or other media, unless the removal is related to the performance of City business.

Section 12.08 Use of Personal Electronic Devices

(a) **Policy** – The use of personal electronic devices for work purposes, including but not limited to smartphones, tablets, laptops and computers, is permitted only when management has provided prior authorization, and may be limited to certain employees or departments.

(b) **Usage Restrictions and Requirements**

(i) During working hours and while conducting City business, employees must exercise the same discretion in using their personal devices as is expected for the use of City devices. All City policies in effect pertaining to harassment, discrimination, retaliation, proprietary information, confidential information and ethics apply to the use of personal devices for, and during, work activities.

(ii) Non-exempt hourly employees will generally not be authorized to use their personal devices for work purposes. In the event that an hourly employee receives management authorization to use personal devices, the employee may not use their device for work purposes outside of their normal work schedule without authorization in advance from management. This includes, but is not limited to reading, sending and/or responding to work-related emails, text messages, or phone calls (answering and initiating).

(iii) Employee may not use their personal devices for work purposes during periods of unpaid leave, without prior management authorization. The City reserves the right to deactivate the City's information and access on the employee's personal device during periods of unpaid leave.

(iv) To ensure the security of City information and technology, employees who have been authorized by management to use personal devices are required to comply with all City

information technology requirements, including those regarding the installation of antivirus software and password protections.

(v) Employees using personal devices for work purposes should not expect any privacy except that which is governed by law. The City has the right, at any time, to monitor any communications that utilize the City's networks in any way, including data, voicemail, internet use, network traffic, etc. to determine proper use. The City reserves the right to review, retain, monitor or release personal and/or City-related data on personal devices to government agencies or third-parties during an investigation or litigation. The City may review the activity and analyze usage patterns, and may choose to publicize this data to assure that the City's resources in these areas are being utilized according to this policy.

(vi) Employees are expressly prohibited from knowingly disabling, tampering with, altering, or destroying any network software or system identified as a monitoring application.

(vii) Employees are expected to reasonably protect personal devices used for work purposes from loss, damage, and theft. If a personal device is lost or stolen, the employee must notify the City immediately. The City bears no responsibility for replacing or repairing personal devices that are damaged, even if that damage occurs on City property and/or during working hours.

Section 12.09 External Links on the City's Website

(a) The City Administrator can approve specified categories of links to external (non-municipal) web sites. The Web Site Privacy Policy will include a disclaimer for external web site links which includes the following statement:

"The City of Pataskala's web site and materials may contain hypertext or links to other Internet web sites which are not owned, operated, controlled or reviewed regularly by the City. These links are provided solely as a courtesy and convenience to you, the visitor. When you link to one of these sites, you are no longer on the City's web site and this Privacy Notice will not apply. When you link to another web site, you are subject to the privacy policy of that new site. The City does not produce, endorse or have any control over the preparation or maintenance of the websites to which links are provided. The links are provided for the convenience of users, but no warranties or representations are made about the accuracy or quality of the content on other websites. The City, its agencies, officers, or employees exercise no control over the organizations, views, accuracy, availability, copyright or trademark compliance or the legality of the material contained on those servers and do not sponsor, endorse, or approve the information, content, products, materials, opinions or services contained on such external sites. The visitor proceeds to these external sites at their own risk. The City and its web development company specifically disclaims any and all liability from damages which may result from the accessing of a third party site which is linked to the City web site, or from reliance upon any such information."

(b) Links to political/partisan ads or endorsements will be not permitted.

(c) Links to web site for promoting alcohol, tobacco, adult entertainment, racist, violence or sexual products will be not permitted.

(d) Links to religious organizations will not be permitted.

(e) Permitted links include local, county and state governments, non-profit organizations registered with the State of Ohio such as youth sports groups, government associations, the Ohio Municipal League, newspapers, utilities, transportation and emergency response information sources to support disaster relief.

Section 12.10 Telephone System

(a) The City provides employees with access to a landline telephone system for use in conducting City business. It recognizes that periodically, non-business use may occur. Employees are responsible for exercising good judgement regarding the reasonableness of personal use.

(b) Employees may make and receive a limited number of personal calls during work hours (personal calls are those determined not to be necessary in the interest of the City) from the City telephones when those calls do not incur additional charges to City. When necessary, employees are permitted to make brief personal calls using the following guidelines:

(i) All long-distance calls are made at the employee's expense (e.g., charged to personal calling or credit cards, home telephones, or other non-City telephone numbers). In the case of an emergency, a personal long distance call may be made, but the employee will be required to reimburse the City for the cost of the call, if any is incurred.

(ii) Any personal calls should not adversely affect the performance of official duties.

(iii) They must be of a reasonable duration and frequency.

(iv) Calls to direct charge number (e.g., 900/976 numbers) are strictly prohibited.

(v) Personal calls are not to tie up the limited phone lines within the City, and thus preventing calls pertaining to City business from getting through.

(vi) Supervisors will determine whether brief personal telephone calls are of reasonable length, and in the interest of the City, based on employees' work schedule, co-worker needs, office work demands, length of work day, etc. Personal calls, in excess of three (3) times per day and longer than 5 minutes each, are normally to be considered unreasonable.

(c) The voice mail system is maintained for the benefit of the City, and the City may monitor it at any time without prior notice. The system is a City asset and all entries are City property. Improper use of the voice mail system or its use for personal or non-business purpose may lead to disciplinary action up to and including discharge.

Article XIII ADMINISTRATIVE POLICIES AND PROCEDURES

Section 13.01 Purchasing and Procurement

(a) **Charter Provisions**

(i) **8.02(A) City Administrator or Designee as Contracting Officer**

1) The City Administrator shall be the contracting officer of the City and shall award and execute all contracts on behalf of the City.

(ii) **8.02(B) Expenditures or Contracts of Ten Thousand dollars ($10,000.00) or more**

1) When any expenditure or contract is more than ten thousand dollars ($10,000), or the amount specified by the laws of Ohio, whichever is greater, for which work may be accomplished only after advertisement and bidding, such contract or expenditure shall first be authorized or directed by an ordinance or resolution passed by the Council and shall be advertised once a week for at least two weeks in a newspaper of general circulation in the City; provided the Council, by an ordinance or resolution adopted by a vote of at least two-thirds of its members, may authorize, without advertising and competitive bidding, contracts and expenditures for any purpose where the statutory or common law of Ohio does not require competitive bidding.

(iii) **8.02(C) Alterations or Modifications to Competitively Bid Contracts**

1) When it becomes necessary to make alterations or modifications in connection with any work or improvements covered by contract, they shall be made only upon the order of the City Administrator. No such order shall be effective until the price to be paid for the work or material, or both, under the altered or modified contract, shall have been agreed upon in writing and signed by the contractor and the City Administrator on behalf of the City. Modifications or alterations in contracts shall not require advertising or competitive bidding.

(iv) **8.02(D) Certification of Funds**

1) No contract, agreement or other contractual obligation involving the expenditure of money shall be entered into or authorized by the City Administrator unless the Director of Finance or his or her duly authorized representative shall first certify:

a) That the money required for such contract, agreement, obligation or expenditure is in the City's treasury or in the process of collection thereto, and

b) That the money has been appropriated by Council for the purpose of the contract, which may be included in the general description of purpose, and it remains unencumbered.

2) The certification as to the availability of funds, and the appropriation of funds shall be filed and recorded in the accounting records of the City, and a copy furnished to the vendor or contractor. Without the certification, contractual obligations shall be unenforceable against the City unless subsequently authorized by the Council by a majority vote of its members.

(v) **8.02(E) Competitive Bids – Splitting**

1) The City Administrator shall not divide any order or contract to avoid the requirements of competitive bidding.

(b) **General Purchasing Standards**

(i) **Expenditures Exceeding Fifty Thousand ($50,000) Dollars**

1) Purchases or contracts involving the expenditure of more than fifty thousand dollars ($50,000), which require competitive bidding in accordance with the Ohio Revised Code, shall be made only after advertisement and the receipt of sealed bids. The purchase shall be made only from the vendor submitting the lowest and best bid, subject to such exception listed in paragraph b.vii below.

(ii) **'Lowest and Best' Defined**

1) For the purpose of this standard, "lowest and best" shall be deemed to be that quotation or bid which gives the best combination of quality, service, and price that assures the greatest economy to the City.

(iii) **'Qualified Vendor' Defined**

1) For the purpose of this standard, "qualified vendor" means a person, company or organization who has met the City's criteria required pursuant to the needs of a purchase or contract, and have provided the Finance Department with the information required to establish the vendor on the City's accounts payable system as a vendor.

(iv) **Emergency Purchases**

1) In cases of emergency, purchases of goods or contracted services may be made without obtaining quotations or bids as set forth in this section and the Charter. If the amount of the purchase *or* contracted service exceeds ten thousand dollars ($10,000), the City Administrator shall report the facts relating to that purchase to Council.

(v) **Cost Estimates/Quotes**

1) The City has the authority to revise cost estimates for public improvement projects prior to the submission of the project to competitive bid.

2) The City Administrator shall have discretion to allow for a contingency, up to the spending amount authorized by City Charter ($10,000) for any contracts entered into.

(vi) **Salvage**

1) Personal property no longer needed for a municipal purpose may be disposed of by the City Administrator in the following manner:

a) Transfer to another City department;

b) Trade-in on a new purchase of the same or similar items;

c) Sale to the highest bidder;

d) By public or internet-based auction;

e) Donation to another municipality, charitable or non-profit 501(C) organization; or

f) In such a manner which will provide the greatest benefit to the City based on the nature of the salvaged items (i.e. scrap metal).

2) When said items are to be sold by sealed bids, said bids will be first authorized by Council. Items valued at one thousand dollars ($1,000) or more shall be advertised at least once per week. Items values at less than one-thousand dollars ($1,000) shall be disposed of at the discretion of the City Administrator and may not be subject to advertisement. Items sold on internet-based auctions shall not require Council authorization, regardless of the estimated value.

3) City employees may purchase items from the City when they are offered for sale through either sealed bids, public auction or internet-based auctions.

(vii) **Exceptions to Competitive Bidding**

1) In any case where competitive bidding is not practical, or it is clearly to the City's advantage to contract without bidding, Council, upon the recommendation of the City Administrator, may authorize the issuance of a purchase order without competitive bidding, by a majority vote. Instances where competitive bidding is not practical include, but are not limited to, the following examples:

a) Contracts for professional services (which includes engineering, legal, and accounting services).

b) Hiring of consultants

c) Contracts for materials in unstable markets.

2) The City Law Director shall approve the contract as to form and content before it is submitted for the City Administrator's approval with Council authorization.

3) Contracts with qualified non-profit agencies and contracts with state departments, political subdivisions, or a regional planning commission may be authorized without bidding and advertising.

4) Participation in a joint purchasing contract is exempt from using competitive bidding in accordance with Ohio Revised Code Section 9.48(C)-(D).

5) The City need not follow the bidding process where the contract involves specialized services requiring particular skills and aptitudes, such as engineering, accounting or legal services. Should the City procure professional design services in an agreed-upon amount in excess of fifty thousand dollars ($50,000), the requirement to follow the competitive bidding process is not deemed necessary. Contracts for professional design services, however, must adhere to the provisions of Ohio Revised Code Sections 153.65-.71 which require all municipalities to publically announce and provide notice of the contract, rank firms on the basis of qualifications, and award the contract to the most qualified firm. "Professional design services" are defined as services within the scope of practice of an architect or landscape architect registered under Chapter 4703 of the Revised Code or a professional engineer or surveyor registered under Chapter 4733 of the Revised Code.

The City will address the requirements set forth within item #4 by seeking professional

services (proposals may include "Professional Design Services") which shall be publically announced in written or electronic media, and may take the form of a Request for Qualifications (RFQ), a Request for Proposals (RFP) or by requesting multiple quotes. Documents submitted by vendors in response to such request shall be diligently reviewed, and each service proposal ranked. The City Administrator shall have the authority to select the appropriate engineering firm best suited to provide professional services, subject to Council authorization

6) The City may purchase supplies or services from another political subdivision or by contract that the Ohio Department of Administrative Services has entered into on behalf of the City, if the City can prove that it can purchase those same supplies or services from the other party upon equivalent conditions and specifications but at a lower price. If so, the City need not competitively bid those supplies or services in accordance with Ohio Revised Code Section 125.04.

(c) **Purchasing Policy**

(i) **Purpose** - The purpose of this policy is to provide a guide for requisitioning purchases, acknowledging the receipt of goods and services procured, and also the payment process for goods and services. The guide includes statements of purchasing objectives and policies, as well as the procedures to be followed in performing the major purchasing functions. The Finance Department shall work closely with all other departments in procuring materials and supplies, goods and services necessary for implementing the work of City departments. Purchasing decisions must be coordinated with the aims, policies, and preferences of the departments served.

(ii) **Purchasing Authority and Compliance**

1) **Purchase Order Required** - No purchases or contracts involving an expenditure are to be initiated unless, and until, the transaction is first certified by the Finance Director, or his duly authorized designee, that the amount required for the expenditure has been lawfully appropriated and is either in the treasury, or in the process of collection and free from any previous encumbrances. This certification is given via the issuance of a dated purchase order, or PO.

2) **Departmental Planning** - It is the responsibility of the department to anticipate the needs of the department as much in advance as possible, so as to not create a situation whereby items need to be purchased on an emergency basis. Thus, the requisition should be submitted far enough in advance to allow the City to take advantage of competitive quotations and bidding.

3) **Budgetary Compliance** - Caution should be taken by departments to ensure that its' budget accounts are not overspent. Any overspent, or negative budget, balance is in direct violation of the ORC, and may cause audit issues for the City.

4) **Emergency Exception** - The only exception to the prohibition on incurring expenditures prior to the certification of funds by the Finance Director, would be in the case of emergency purchases, as outlined in the General Purchasing Standards.

5) **Credit Card Purchases** - Certain expenditures may be made with the City's authorized

credit cards for memberships, subscriptions, education registration, online purchases and travel-related expenditures. The use of the credit card is strictly for the convenience in completing and paying for the transaction, and **does not eliminate the requirements to have a purchase order in place and funds encumbered prior to the expenditure being executed**. The purchase order must be made payable to the name of the vendor the employee is transacting business with. In the event that the purchase is a one-time only event and do not plan to use the vendor in the future, the PO made be made out to a 'Miscellaneous One-Time Vendor'. Furthermore, all employees or elected officials utilizing the credit card must adhere to the City's Credit Card Policy regarding the requirement to submit itemized credit card receipts, and also certifying that an employee's use of City credit cards was for a proper public purpose in the event an itemized receipt is lost

6) **Then & Now Certification** - If the purchase or contract signing is not preceded by the certification of funds (e.g., signed purchase order from the Finance Director) as specified above, no payment may be authorized, unless the Finance Director or his designee can certify that both at the time the expenditure was made, and at the time they were completing this certification, sufficient funds were available, properly appropriated, and free from any previous encumbrances. Such 'Then & Now' certifications can be made by the Finance Director for all expenditures less than or equal to three thousand ($3,000) dollars. Council approval via resolution is required for any 'Then & Now' certifications which exceed the three thousand ($3,000) dollar threshold. Employees or officials who enter such agreements prior to the issuance of a purchase order, however, may be held personally responsible for such amounts at the discretion of the Finance Director.

7) **Purchasing Instruments**

   a) *Standard Purchase Order* - Standard purchase orders are used for normal and routine purchases, where a single vendor and specific items and/or quantities are ordered. It may include multiple funds and appropriation lines. There is no dollar limit threshold, the limit is the amount certified for the PO. It expires when the contract or order is either filled, services provided or the PO is cancelled. Any balance remaining on the PO at year end can be 'carried over' into the following year, provided that a commitment to spend the funds and a liability to pay, or at least a reasonable expectation to pay, exists. The amount encumbered on such carryover purchase orders should be reduced, prior to closing the books for the year, to the estimated amount owed to the vendor.

   b) *Blanket Purchase Order* - Blanket purchase orders are used for the purchase of a variety of items over a specified period of time from a variety of vendors. It may cover single or multiple vendors, as might be the case in a project. No specific items, quantities or prices are enumerated. A blanket PO Need only certify (encumber) the estimated amount to become due in the current year, based upon the agreed-upon unit pricing and estimated quantities. The normal per unit contract length will be twelve months or less. Only one blanket PO may be open at a time to a specific fund and account. Such POs much be labeled 'Blanket Purchase Order'.

   c) *Super Blanket Purchase Orders* - Super blanket purchase orders can be issued against

any specific line item appropriation, but cannot extend beyond the current year. Super blanket purchase orders may be used for, and relate to: professional services; utilities; fuel/oil; supplies; any purchases exempt from competitive bidding under ORC Section 125.04; or any other specific recurring and reasonably predictable operating expense. Super blanket purchase orders may not extend beyond the next year. In the event a contractual commitment or reasonable expectation of a liability to pay exists at year-end, a standard PO should be issued prior to closing the books for the year for such expenses. The use of blanket purchase orders is subject to approval by the Finance Department.

(iii) **Procurement of Materials or Services $50,000 or more -** All purchases more than fifty thousand dollars ($50,000) will be based on sealed, competitive bids or through the State of Ohio's cooperative purchasing program. These purchases will follow the below procedure:

1) Legislation approved by City Council authorizing and directing the City Administrator to advertise and accept bids.

2) The invitation to bid will be advertised in the local newspaper as required by law.

3) Bids shall be opened by the Finance Director, or designee, on the day and time set in the bid announcement, and publicly read. An indication of the apparent low bidder will be provided to all in attendance at the bid opening, such designation being subject to review and final approval by the City Engineer.

4) Where required, bids shall be accompanied by a sufficient and acceptable bid bond, in the form of a certified or cashier's check drawn on a solvent bank or a bid bond executed by a surety authorized to do business in the State of Ohio, and made payable to the City, to ensure that if a bid is accepted, a contract will be entered into. In the event a bid bond is submitted, it shall be deposited into the City's appropriate vendor bond/escrow fund. When required, a Performance Bond (100%) or a 100% bank "Letter of Credit" shall be secured by the City Law Director.

5) Where required, bidders shall execute and submit a non-collusion affidavit and a disclosure of personal property taxes on the forms furnished by the City. No contract is deemed fully executed until this is done. Upon completion of the project, a signed contractor's indebtedness affidavit must be filed with the City to execute final payment of said contract.

6) Prevailing wages shall be paid as required by Ohio law on all projects for new construction, remodeling, and repair projects. Bids shall be submitted accordingly as noted in the bid requirements.

7) At the election of the City, a waiver may be included as part of the submitted bid eliminating the establishment of retainage accounts for specific contracts.

8) Addendums to bids shall be made available to all known bidders and shall be issued, in a reasonable time, prior to the bid opening. Bids may be postponed as deemed in the City's best interest. The City reserves the right to reject any and all bids, waive informalities, and make an award deemed in its best interest.

9) Bidders are to keep informed of all laws and regulations, Federal and State, City Ordinances, codes, rules, safety requirements (Industrial Commission) which affect those employed to engage in the work or materials to be used in a project.

10) Project completion (delivery) warranties, references, terms and F.O.B. shall be required by bidders in the Bid Invitation. Non-responsiveness can be determined as a condition for bid disqualification.

11) Bids will be awarded on the basis of best and lowest bids conforming to the specifications.

12) After final authorization, the City Administrator or his designee shall follow through with the proper purchase order. The bid award shall be made within a reasonable time of a bid opening, except when the bid involves use of Federal funds or sale of notes and/or bonds, in which case the award shall be made pending the availability of funds. Bids may not be withdrawn or modified unless the award is delayed beyond that time.

13) The City Administrator will send a final tabulation to all bidders, specifying which bid or quotation was awarded the purchase.

14) The City Administrator, department head, or Finance Department shall determine that the awarded contractor has no outstanding finding for recoveries prior to the contract being awarded. This shall be determined by securing from the Auditor of State of Ohio's website such certification that the contractor has no such outstanding findings in accordance with Ohio Revised Code Sections 9.24(A), (B), (D), (E), and (G); and Attorney General Opinion 2004-014.

(iv) **General Procurement Process**

1) Departments should submit a request to the Finance Department for a purchase order (e.g., requisition) when a need to spend City funds on goods or services has been identified. For expenditures greater than the ten thousand ($10,000) or fifty thousand ($50,000) thresholds, the previously stated policies must be followed prior to submitting the requisition. The request should provide information on the purchase, including: vendor name/address; item description; fund/account number; quantity and cost.

2) The Finance Director shall review each request to determine: (1) if the proposed spending is for a proper public purpose; (2) that the correct fund/account number has been identified; and (3) that adequate budget (appropriation) exists in order for the PO to be issued. In the event that the request fails to meet any or all of these criteria, it shall be either be returned to the originator with an explanation, or the deficiency correct so that the PO can be issued.

3) Once the system issues a PO number in response to the request, a copy of the PO shall be provided to the department. This document serves as formal authorization to the department that they can proceed with the transaction. As highlighted earlier, employees are prohibited from entering into a purchase agreement or contract without having received an approved PO from the Finance Department.

4) Once the goods are received by the department, or services provided, the department shall acknowledge such information, either by sending any and all receiving documents which

were provided at the time of delivery, or by communicating such information via telephone or email to the Finance Manager. In addition, any itemized receipts provided by the vendor should be submitted to the Finance Manager as soon as possible following the transaction. In the event, a receipt is not provided or is misplaced, the employee is required to complete the City's *Employee Expense Missing Receipt Certification Form*, have their supervisor approve it, and submit the form to the Finance Director. A copy of the form is provided in Appendix I.

(v) **Emergency Purchases**

1) **Definition** – An emergency situation is defined as an unforeseen situation in which the operation of the department would be seriously impacted due to the shortage of goods or service to maintain City operations. It is important to note that the failure on the part of the department to adequately plan for its operations will not necessarily constitute an emergency. Emergency purchases made on a non-competitive basis are costly, and may not be beneficial to the City.

2) **Procedure** – In the event an emergency purchase must be made, or services obtained, the department will immediately notify the following individuals: (1) the Finance Director for transactions less than ten thousand dollars ($10,000); or (2) the City Administrator for transactions greater than or equal to ten thousand dollars ($10,000). A requisition must be submitted to the Finance Department as soon as possible after receiving approval is obtained, so that the emergency purchase can be secured. If the emergency occurs during other than normal working hours (e.g., nights, weekends, holidays), the department must submit such requisition on the next working day.

(vi) **Bid and Performance Bonds**

1) Where required, bids shall be accompanied by a sufficient and acceptable bid bond, in the form of a certified or cashier's check drawn on a solvent bank or a Bid Bond executed by a surety authorized to do business in the State of Ohio, and made payable to the City to ensure that if a bid is accepted, a contract shall be entered into. In the event a bid bond is submitted, it shall be deposited into the City's appropriate vendor bond/escrow fund. Performance bonds or bank "Letters of Credit", where required, shall be provided to City in the amount of the contract (100%) prior to execution of contract, and approved by the City Law Director.

2) Requiring certified checks or bonds may not always be in the best interest of competition. Therefore, careful study should be given to this matter before a bond is required. The City Administrator shall determine when and if the deposit of a bond or "Letter of Credit" is necessary for a vendor to be awarded a PO or contract.

(vii) **Returns** – The following procedures should be used for materials, goods or equipment received which require return to the vendor:

1) Department contacts the Finance Department with problem notification.

2) The Finance Manager, or designee, contacts the vendor for disposition and request a return authorization.

3) The Finance Manager or designee notifies department with return instructions.

4) Department makes all arrangements to ship items back to the vendor.

5) Finance Department receives appropriate credit.

6) Department receives appropriate replacement, if required

(viii) **Prompt Payment**

1) All invoices approved for payment shall be paid within thirty (30) days receipt, unless contractual terms provide otherwise. Procedures shall be established to enable the City to take advantage of all purchase discounts (e.g., 2/10, net 30) deemed to be in the City's best interest.

Section 13.02 Travel and Expense Reimbursement

(a) **General Requirements**

(i) **Policy** - These regulations establish a standard procedure for paying the authorized expenses incurred by officials and employees of the City while traveling on City business, attending conferences, conventions or such activities which are deemed to have a proper public purpose, and to reimburse such individuals where they have spent personal funds for such expenses. All references to reimbursement in this policy also includes the direct payment of such expenses on behalf of the employee or official.

Expenses which are incurred by employees conducting authorized business on-behalf of the City which includes travel in, and outside of, the City will be reimbursed to the extent provided for in these guidelines. All expenses incurred must be for a proper public purpose. Reimbursement and payment of expenses is intended to provide for transportation, lodging, and food of reasonable and adequate quality.

When traveling on authorized City business, representatives of the City are expected to use the same care in incurring expenses that a prudent person would exercise if traveling on personal business. Such travel must be authorized in advance of the travel by the Department Head, City Administrator or other appointing authority.

Employees traveling on City business are reminded that they are representatives of the City, and are to conduct themselves in a manner that is appropriate, and in accordance with the provisions of Codified Ordinance Section 163 and this Handbook.

The City and its' employees and officials shall comply with all Internal Revenue Service (IRS) regulations related to travel, meals and lodging, in particular IRS §119 – *Meals or lodging for employer's convenience.*

(ii) **Approval/Authorization**:

1) **Prior Authorization** - All travel and travel-related expenses incurred for City business must be authorized in advance by the appropriate department head, or by the City Administrator.

2) **Purchase Order Required** - Prior to authorizing an expense for travel, training and affiliated expenses, the department head (or their designee) shall submit a completed requisition containing all actual necessary and reasonable expenses to the Finance Director. The Finance Director will certify that sufficient funds have been appropriated, and encumber the funds through the issuance of a purchase order (PO) to pay the expenses. Purchase orders must be approved, *and received by the department* prior to any expenditure or commitment to spend being made.

3) **Reporting** – Upon return from an eligible and approved activity, the employee or official is required to:

a) File an accurate and detailed travel expense report along with all supporting receipts and documentation with the Finance Director within 5 business days of after the trip.

b) Reimbursable items shall be actual, reasonable, and necessary expenses incurred while attending an eligible activity. Alcoholic beverages are never considered a reasonable or necessary expense. Under no circumstance will expenses for alcoholic beverages be considered for payment or reimbursement. In addition, reimbursement for expenses related to entertainment (e.g., in-room movies) are prohibited.

c) Original, itemized receipts are required for all expenditures, including lodging, registration fees, meals, travel (including airline and rental car) and extraordinary expenses that are an integral part of the activity.

(b) **Specifications and Guidelines**

(i) **Living Expenses**

1) **Meals**

a) **Overnight Travel -** Employees or City officials who are travelling on City business requiring an overnight stay may be eligible for reimbursement for any meals occurred up to, but not exceeding, the amount specified in the current per diem schedule. In no case, is the meal either directly preceding the commencement of travel, or the meal directly after concluding the trip, eligible for reimbursement.

Example: An employee leaves Port Columbus Airport at 7:00 am departing for their offsite destination. Since this flight occurs during the breakfast hour, the employee would be responsible for the breakfast meal, as it would not be eligible for reimbursement.

Example: An employee leaves the offsite location on their return flight at 2:30 pm, and arrives in central Ohio at 6:30 pm. Unless the flight had a connecting flight with a layover, the dinner meal would not be reimbursable to the employee. If this same flight had a layover, however, the employee might be eligible for the meal, provided that the layover occurred during the normal meal hour.

b) **Local (non-overnight) Travel** - Employees or City officials travelling on City business which does not require an overnight stay, shall not be eligible for reimbursement for meals, unless:

i) the main purpose of the combined business and meal is the active conduct of business; and

ii) business is actually conducted during the meal period. .

Example: An employee drives to Cleveland to meet with colleagues to discuss ongoing municipal operating issues. The group does not want to break for lunch and decides to order food to be delivered to the meeting so that they can continue their discussions. Since this meal took place during the conduct of business, the expense would be eligible for reimbursement. In no case shall reimbursement for such a working meal exceed $10.00 per person, including any tip or gratuity
.
Same day, offsite training classes or other meetings where the participants are released for a lunch break would not qualify for meal reimbursement.

c) **Meal Per Diem** - Reimbursement for meals will be made for the actual cost on a per diem basis, up to the limits specified in the current Federal GSA or State Department per diem meal schedule, inclusive of any tip or gratuity. The Finance Director shall publish the per diem to all employees as soon as it has been communicated by the IRS.

In the event an employee is eligible for the entire per diem amount, the employee may allocate such amount as they wish, subject to substantiation requirements.

Example: Based upon the destination, an employee is eligible for a per diem maximum of $56.00, which is broken down as follows: $10.29 for breakfast, $17.14 for lunch and $28.57 for dinner. If the employee chooses to not eat lunch, they may apply the $17.14 toward their dinner meal. Employees should remember, however, that they are required to provide substantiation (e.g., receipts) for the actual amount spent on such meals. Reimbursement will only be provided up to the actual amount spent.

In the event the employee is not eligible for one or more meals, the per diem maximum available to the employee shall be reduced by the amount of the excluded meals.

Example: An employee who departs for their trip after the typical lunch hour would not be eligible for reimbursement for that day's breakfast and lunch per diem amounts.

d) **Provided Meals** - If a meal is served on the plane, included in a conference registration fee, built in to the standard, hotel single room rate, or replaced by a legitimate business meal, the per diem allowance for that meal may not be claimed. This exclusion, however, would not apply to a continental breakfast served by the hotel or conference.

e) **Alcohol** - In accordance with Ohio Auditor of State Bulletin 2003-005, the purchase of alcohol with City funds is strictly prohibited. Any request for reimbursement of such expenditures will be denied. An exception may exist for infrequent, minor purchases of alcohol by the Police department for qualified law enforcement purposes,

such as community alcohol awareness training. Such purchases must be approved by the Finance Director in advance of the alcohol being purchased.

f) **Receipts & Documentation** - Original, itemized receipts generated by the restaurant and which identified the specific meal items, as well as any proof of payment (e.g., credit card receipt) shall accompany the expense report.

2) **Lodging**

a) Employees are expected to use accommodations appropriate to the nature of the business trip, and which are consistent with the employee's normal standard of living. Reimbursement for lodging will be made only if such expenses are properly receipted, and the appropriate receipts accompany the travel expense report. Reimbursement for lodging is limited to instances where the City business, conference, convention, or such appropriate activity is located in excess of 40 miles from the City of Pataskala. In the case of extraordinary circumstances, the City Administrator may waive this mileage requirement.

b) Overnight lodging prior to the day of the event must be authorized by the department head. Typically, such an accommodation would be granted to accommodate travel itineraries, or to realize cost savings. In the event the overnight lodging is permitted solely for the convenience of the employee, no meal reimbursement shall be allowed for that day.

c) Employees are responsible for securing a tax-exempt certificate from the Finance Department prior to checking into the hotel. In the event that the employee does not secure such exemption and is charged Ohio state sales tax on the stay, such costs will be the responsibility of the employee. As the City's tax-exempt certificate does not apply to other state sales taxes or any local hotel, or bed, taxes, no exemption certificate need to be requested or supplied by the employee.

3) **Incidental Living Expenses**

a) Expenses incurred for laundry and dry cleaning may be reimbursed only if the employee is in continuous travel status in excess of five days without returning home during that time. These items must be receipted and itemized.

b) Reimbursement will be made for a long distance phone call, not to exceed $7.50, when necessary due to travel conditions. Reimbursement is authorized for one personal telephone call for each day of travel, not to exceed $3.00. Internet service charges incurred for work-related purposes will be reimbursed.

(ii) **Travel**

1) **Travel by City-Owned Vehicle**

a) Employees are encouraged to travel using a City-owned vehicle whenever possible and practical. Reimbursement is authorized for incurred expenses necessary to the efficient and safe operation of the vehicle. This includes reimbursement for the purchase of gasoline for the vehicle, if a City credit card is not available. Charges incurred for parking at the destination, and any highway tolls are reimbursable at the actual amount. Receipts for parking costs and highway tolls are required to be

submitted for such expenses

2) **Travel by Privately-Owned Vehicle**

a) Employees may be authorized to travel by privately-owned vehicle if the owner is insured under a policy of liability insurance. Employees who use a personal vehicle for municipal use shall be reimbursed for such use at the per mile rate set annually by the Internal Revenue Service (IRS) as the tax deductible mileage rate. The City's Finance Director shall publish this rate to all employees as soon as it has been communicated to the City by the IRS.

b) Reimbursement for mileage to and from City-authorized professional development training or other City business-related meetings will be determined as listed below. Copies of support for such mileage, such as MapQuest, shall be provided by the employee or official to justify the expense.

i) Employees who drive directly from their primary workplace (i.e. 621 W. Broad Street, 430 S. Main Street, 5840 Mink Street, etc.) and return to their primary workplace shall be reimbursed for actual mileage driven.

ii) Employees who are authorized to drive directly to the offsite meeting from their personal residence and/or return directly home at the conclusion of training, the mileage reimbursement will be based on actual mileage to and from the training, minus their average daily commute. The average daily commute is defined as mileage from the employee's place of residence, to the workplace and back to the place of residence. Only the miles in excess of the daily commute may be claimed as mileage. When printing support for such mileage (e.g. MapQuest), the employee shall provide both the roundtrip from home to work, as well as the roundtrip for the business mileage.

iii) Mileage reimbursement is payable only to one (1) employee. If two (2) or more employees are traveling on the same trip and in the same automobile, only one employee is eligible to receive reimbursement. Charges incurred for parking at the destination, and any highway tolls are reimbursable at the actual amount. Receipts for parking costs and highway tolls are required to be submitted for such expenses

3) **Travel by Common Carrier**

a) Travel by common carrier is authorized at the lowest available regular rate. Employees are encouraged to take advantage of advance purchase (e.g. super saver fares) for air travel whenever possible. If a discounted fare is only available when travel is started one day early, or requires the stay of one extra day, travel for the additional day may be authorized provided that the savings in fare offsets the lodging and meal cost of the extra day. Receipts must be obtained and submitted with travel expense report.

b) Whenever electronic or "e-ticket", documents are issued, receipts are to be obtained at the check-in terminal. Such receipt shall be submitted with travel expense report. In addition, a printed copy of the online search for airfare should be submitted with the requisition for the airfare.

4) **Vehicle Rental**

a) Reimbursement may be authorized for car rental if it can be demonstrated that car rental is more economical than other modes of transportation, or if the employee's destination is not easily accessible by any other available mode of transportation. Advance prior approval for car rental is required.

b) Only a City employee may drive a rental vehicle that has been paid for by the City. The employee shall adhere to rental requirements and restrictions imposed by the rental company.

c) The City's insurance coverage extends to rental vehicles; therefore, employees shall decline any Collision Damage Waiver (COW) and Lost Damage Waiver (LOW) coverage, unless the rental agency includes these insurance packages in the base daily/weekly rental rate. The City will not reimburse the cost of any rental agency insurance coverage expenses.

d) Employees are encouraged to fill the gas tank at a service station before returning the vehicle to the rental agency to avoid any additional service fees or more expensive fuel rates.

5) **Miscellaneous transportation expenses**

a) Reimbursement is authorized for parking charges, road tolls, and other reasonably incurred transportation expenses directly related to approved travel. Detailed itemized receipts shall be obtained for all expenditures. These expenses shall be listed separately on the travel expense report.

(iii) **Event Registration**

1) For meetings and conferences, request forms must be submitted to the Department Head, City Administrator or other appointing authority in advance of registering for such meeting or conference, with a copy of the meeting or conference details attached, as well as the names of any and all City personnel attending

2) Reimbursement of fees for seminars, conferences, or other activities may be approved, provided that attendance by the traveler is deemed beneficial to the City. An itemized report of what the registration fee includes shall accompany the requisition.

(iv) **Travel Advance**

1) An employee attending a conference, workshop or seminar may request a cash advance for *anticipated* travel expenses at the discretion of the Finance Director. The request for advance is to be shown on the travel request, and must be approved by the department head. Upon completion of the trip, a complete reconciliation of the cash advance and actual expenses will be made on the travel expense report. Employees receiving a travel advance shall remit all unspent funds to the Finance Department immediately upon returning from the trip.

(v) **Compensation During Travel** - Under the Fair Labor Standards Act (FLSA), a non-exempt employee must be paid for all hours the employee is "suffered or permitted to work." This section addresses under what circumstances time spent traveling is considered compensable (i.e., the time is counted as hours worked).

1) *General Rule*

a) In general, the FLSA does not consider ordinary commuting time as hours worked. Excluding such commuting time, employees should be compensated for all travel unless it is:

i) Overnight;

ii) Outside of regular working hours;

iii) On a common carrier; or

iv) Where no work is done.

b) The City reserves the right to rearrange the employee's work schedule within the work week (Sunday-Saturday) to avoid additional compensation hours which may occur as a result of travel time or compensable commuting time as described below. Whenever possible, the employee and their supervisor should discuss the possibility of rearranging the work schedule prior to departure.

c) Special rules apply to special situations which are reviewed in detail in the following sections.

2) *Commute Time*

a) Generally, an employee is not at work until he or she reaches their primary workplace and begins working.

b) If an employee is required to report to an alternate location where he or she is required to pick-up materials, equipment or other employees, or to receive instructions before traveling to the work site, time is compensable once the employee reaches the alternate location.

c) If the employee is driving a City-owned vehicle, to and from work, the employee does not have to be compensated for that commuting time, provided that:

i) driving the vehicle between home and work is strictly voluntary and not a condition of employment;

ii) the vehicle is a type normally used for commuting; and

iii) the employee incurs no costs for driving the City-owned vehicle or parking it at home.

3) *Travel During the Workday - General Rule*

a) Travel as part of the City's principal activity must be counted as hours worked. If the travel is for the benefit of the City, it is compensable. For example, an employee drives from the Public Service Garage to City hall during the workday. Such time would be compensable.

b) Time spent by the driver in picking up other passengers and transporting them to a specific location is work time and therefore compensable. However, time spent by passengers traveling in a car outside the normal workday hours is not compensable.

4) *Out of Town Travel – Special One-Day Assignment*

a) If an employee is assigned to work in another City for one day and the travel is performed for the City's benefit and at its' request, it is part of the principal activity of the City and therefore is compensable. This is true even if the employee is traveling by common carrier since this is a special assignment and is not ordinary home to work travel. The assignment is performed for the City's benefit and at the City's special request to meet the needs of the particular and unusual assignment.

b) In this special one-day assignment, however, travel time between the employee's home and the airport is home to work travel time, and therefore not compensable if outside normal work hours.

5) *Overnight Travel*

a) Travel that keeps an employee away from home overnight is travel away from home. Travel away from home is clearly work time when it cuts across the employee's regular workday hours and is compensable. If this travel occurs during normal work hours on non-working days (i.e., Saturday or Sunday for an employee who works Monday through Friday) the time is also compensable.

b) Overnight travel that occurs outside of the employee's normal working hours is not compensable whether it is on a common carrier or as a passenger in a car. The driver of the vehicle shall be compensated however, as driving is work time.

Example: An Employee drives to the airport to fly to a seminar and has two co-workers as passengers. If the trip is made before or after normal working hours, only the driver receives compensation, as only the driver is working. If the trip is made during normal work hours, all three employees are compensated because travel during normal work time is compensable.

c) Leisure time, sleep time or time spent at a hotel with freedom to use time for the employee's own purposes is not compensable.

Section 13.03 Credit Cards

(a) **General Overview** - The City recognizes the efficiency and convenience afforded the day-to-day operation of the City through the use of credit cards under the supervision of the applicable department supervisors. However, credit cards shall not be used to circumvent the general purchasing procedures required by Ohio law and the policies of the City.

(b) **Objectives** – The issuance of credit cards by the City, and the use of such cards by its employees serves to accomplish the following objectives:

(i) To allow City personnel access to efficient and alternative means of payment for approved expenses, especially expenses related to business travel and office supplies.

(ii) To improve managerial reporting related to credit card purchases.

(iii) To improve efficiency and reduce costs of payables processing.

(c) **Policies – Bank Credit Card**

(i) City credit cards will be issued to the City Administrator, Police Chief and Deputy Chief, Directors and Supervisors. Other employees may be issued cards upon request of the Director and with the approval of the Finance Director.

(ii) Cards will be issued in the name of the employee with the City's name also listed. Employees are responsible for maintaining physical control over the card they are issued.

(iii) Employees are not permitted to lend their card to another employee to facilitate a transaction, online or otherwise. If another employee has need of a card to complete a transaction, the employee should have their supervisor or director submit a request. Failure to comply with this policy may result in the employee having their card cancelled.

(iv) Credit cards will only be used for City business purposes. Personal purchases of any type are prohibited. The Finance Manager shall be notified immediately of any unintended personal usage, and the employee shall immediately reimburse the City for such charges.

(v) All purchases made with a credit card shall be preceded by an approved purchase order.

(vi) Any rewards, rebates or awards earned through the use of the City-issued credit card shall be immediately relinquished to the City.

(vii) The following purchases are prohibited:

1) Alcoholic beverages/tobacco products
2) Capital equipment and upgrades over $5,000
3) Construction, renovation/installation
4) Controlled substances
5) Items or services on term contracts (unless authorized by the Finance Director).
6) Maintenance agreements
7) Personal items or loans
8) Rentals (other than short-term autos)
9) Any other items deemed inconsistent with City policy, the ORC or Ohio Ethics laws.

(viii) Cash advances on credit cards are not allowed under any circumstances.

(ix) Cardholders will be required to sign an agreement indicating acceptance of these terms. Individuals who do not adhere to these policies and procedures risk revocation of their credit

card privileges and/or disciplinary action.

(x) Failure to turn in receipts and appropriate documentation may result in the charges being deemed unrelated or unsubstantiated. The cardholder shall be responsible for any unsubstantiated or unrelated purchases.

(xi) In the event the employee has performed due care in obtaining an itemized detailed receipt but was unsuccessful, the employee may complete and submit a City of Pataskala Lost Credit Card Receipt Form to the Finance department for review. Such requests will be reviewed on a case by case basis, and evaluated accordingly depending upon the item purchased. A copy of the form can be found at the end of this policy.

(d) **Policies – Gasoline Credit Cards**

(i) Gasoline credit cards are distributed to, and used by, applicable departments and are under the jurisdiction of each departmental supervisor or director.

(ii) Gasoline credit cards shall only be used by City employees conducting business on behalf of the City and which relate to the use of a City vehicle.

(iii) Designated employees may be permitted to use the gasoline credit card for their personal vehicles. Any such usage shall require prior approval by the applicable department supervisor or City Administrator. It is the responsibility of the employee to determine that such approval has been received prior to use.

(iv) Itemized receipts shall be turned in with the gasoline credit card at the end of the next business day upon the employee's return to their normal work schedule. Failure to submit receipts may result in the charges being deemed unsubstantiated or unrelated purchases.

(v) The departmental supervisor or director is responsible for the security and monitoring for proper use. Repayment of any unsubstantiated or unrelated purchases will also be the responsibility of such employee and departmental supervisor.

(e) **Procedures**

(i) Credit cards may be requested for prospective cardholders by written request to the City's Finance Director. A copy of the City's *Cardholder Agreement Form* is attached as Appendix J. Consideration should be given to the frequency of usage (out of town travel, online purchases, etc.), as well as the average monthly spending requirements when determining if an employee should have a card and the applicable credit limit.

(ii) Employees should verify that an approved purchase order has been created for the proposed transaction. If one doesn't currently exist, a requisition should be prepared and submitted to the Finance department. The transaction must not be completed prior to receiving a PO number from the Finance department.

(iii) Detailed itemized receipts along with the credit card receipt must be retained and submitted to the Finance Department by the end of the next business day upon the employee's return to their normal work schedule.

(iv) Cardholders should make every effort to ensure that purchases do not include sales tax. Tax-exempt certificates are available through the Finance department.

Section 13.04 Cellular Phones

(a) **Overview** – It is the policy of the City of Pataskala to establish a standard for the usage of City-owned cell phones, and personal cell phones during normal work hours. This policy applies to all employees who:

(i) Drive on City of Pataskala business in any vehicle, personal or otherwise; or

(ii) Drive a City-owned vehicle, whether on City business or not; or

(iii) Place work-related calls, whether driving on City business or not; or

(iv) Use a City-issued cell phone while driving.

(b) **General Policies**

(i) **Eligibility** - The City shall provide cellular telephones to employees, who by the nature of their job responsibilities, have a routine and continuing business need to conduct official City business. Factors that will be considered determining if an employee qualifies for a City-issued phone include, but are not limited to, the following:

1) The amount of time the employee is away from the office;

2) Whether contact with the employee is needed on a regular basis;

3) Whether the employee works in the field, or supervises field personnel;

4) Whether the employee is required to be on-call, or needs to be contacted after business hours;

5) The ease with which the employee could be contacted in the absence of a City-issued cell phone;

6) Whether the employee frequently travels between City facilities; or

7) Whether the employee is deemed to be a critical employee.

(ii) **Revocation of Privilege** - The City retains the right at any time to revoke cellular telephone use from any or all employees as deemed necessary.

(iii) **Smartphones/PDA** - The determination of those employees who would qualify for a 'smartphone' or personal digital assistant (PDA) (e.g., iPhone) will depend upon the nature of the position, and the necessity of timely access to their City email account. This would typically be limited to the City Administrator, Law Director, Finance Director, Finance Manager, Police Chief/Deputy Chief, Department Heads, Supervisory personnel, and the Clerks of Court and Council. Others may be approved by the City Administrator upon request, and demonstrating a genuine City-related need for such equipment.

(iv) **Cell Phone Stipend** - The City may elect to offer a limited number of employees a stipend, in lieu of providing such employees with a City-owned cell phone. The benefit of such a stipend would be the elimination of employees carrying two phones (personal and City-owned), and the City could benefit through a reduced number of cell phones on the City's plan. The employees eligible for such a stipend would include the following positions: City

Administrator; Law Director; Finance Director; Finance Manager, Police Chief/Deputy Chief, and other Department Heads. The monthly stipend for such phones will be $65.00, and will be included in the individual's bi-weekly pay. In order to qualify for the stipend, the employee must use a smartphone capable of sending and receiving City email messages. Employees electing to receive a stipend should recognize that the IRS considers such stipends to be taxable income to the employee. They should also be aware that all policies applicable to City-issued cell phones, would also apply to the employees who take advantage of the stipend and use their personal phone for City business.

(v) **Equipment** – Employees are responsible for proper and reasonable safeguarding of the City-issued phone. Employees provided with such phones shall maintain the phone on their person at all times during duty hours. If the phone is not in use, phones and accessories should be maintained in a secure manner. In the event a City-issued cell phone is lost or stolen, the employee shall notify their supervisor and Finance Manager immediately. The employee's Department Head shall determine if the loss or theft of the phone was due to gross negligence or reckless conduct on the part of the employee. If it is determined that the loss is due to negligence or reckless conduct, the employee shall be required to reimburse the City for the cost of the new phone. Employees may appeal such determination to the City Administrator whose determination shall be final and not subject to additional appeal.

Employees are responsible for the proper care of the phone and accessories. Proper care means that cell phones and accessories are maintained in the condition to which they were issued, absent normal wear. Upon separation from the City, the phone and its accessories must be returned to the City immediately. Employees who separate from employment with outstanding debts for equipment loss or damage, or unauthorized charges will be considered to have left employment on unsatisfactory terms, and may be subject to legal action for recovery of the loss.

(vi) **Personal Use** – Employees are permitted minimal personal use only of the City-issued cell phone, except in cases of an emergency, which is always permitted. An example of an emergency would be vehicle mechanical problems, or concerns for his/her personal safety. Employees are asked to make any personal calls on non-work time when possible, and to ensure that friends and family members are aware of the City policy. Flexibility will be accepted in circumstances demanding immediate attention. Making daily or regular personal calls for any reason to family members or friends under non-emergency circumstances shall be considered excessive personal usage, and may subject cause the employee to lose use of a City cell phone.

Employees who formally elect to use their City-issued cellphone for personal use shall reimburse the City for a portion of the cost of their cellphone. For those employees who only have basic calling and texting services, the monthly charge shall be set at $10 per month. For employees who use a smartphone, which uses the City's data allocation, the monthly charge shall be set at $25 per month.

(vii) **Policy Violations**

1) Improper use of City communication systems and equipment shall result in discipline, up to and including discharge. Improper use includes any misuse as described in this policy,

as well as any harassing, offensive, demeaning, insulting, defaming, intimidating or sexually suggestive uses of written, recorded or electronically transmitted message.

2) Employees who discover a violation of this policy are expected to immediately notify their supervisor, Department Head or City Administrator.

3) The City reserves the right to advise the appropriate officials of any illegal activities.

(c) **General Use Provisions**

(i) **Personal Usage** - Cellular telephone equipment is intended for use in the performance of City business. It is not intended to be used for personal convenience unless the employee has elected the bi-weekly payroll deduction, or reimburses the City for any personal use.

(ii) **Efficient Use** - Cellular telephones are not to be considered a personal benefit, and shall not serve as a primary mode of communication, unless they are the most cost-effective means to conduct City business. City-owned cell phones should not be used when a less costly alternative method of communication is safe, convenient and readily available. Unless absolutely necessary, City-owned cell phones should not be used for directory assistance.

(iii) **Phone Etiquette** - Cellular telephones should be in the silent/vibrate mode for all meetings, training, court, etc. If it is absolutely necessary to take a cellular telephone call during a meeting, training, etc., the employee should step outside of the room to take the call, in order to keep the disruption to a minimum.

(iv) **Usage While Driving** - Excluding the City's law enforcement personnel, cellular telephone use should be avoided while driving in a City-owned vehicle. In addition, usage of other features and functions of the employee's cellular phone, including but not limited to: text messaging/SMS, email, internet use, social media access, camera use, etc. is strictly prohibited while driving a City-owned vehicle. Due to the increased risk of an accident and violation of state law, employees are also strongly encouraged to refrain from such usage in their personal vehicles as well. The City of Pataskala is not responsible for any traffic violations acquired by violation of City ordinance, state or federal laws regarding your driving habits and operation of your motor vehicle. Any ticket issued is the employee's responsibility, even if the ticket is issued while conducting City business.

The use of headsets or hands-free devices (e.g., Bluetooth) is permissible if:

1) Use of the device does not cause distraction (example, fiddling with the device or taking eyes off of road to get it to function properly)

2) Any dialing or use of the handset is handled while stopped or pulled to the side of the road

3) Conversations do not interfere with the driver's ability to drive safely

4) Road and weather conditions are generally good, and do not threaten your safety

Section 13.05 Establishment of Banking/Investment Accounts

(a) **Policy** – Any and all accounts at banking or investment management companies, into which City funds are to be deposited, shall be established by the Finance Director. Employees, other than the

Finance Director, and elected officials are prohibited from establishing such accounts, or any other account in the name of the City. If an employee, officer or elected official believes that, based upon the nature of the funds received, they are permitted to establish such accounts, the Finance Director must be notified prior to the establishment of the account to ensure that no City-interest is involved.

Section 13.06 Public Records

(a) **Purpose** - The City of Pataskala acknowledges that it maintains many records that are used in the administration and operation of its office. In accordance with state law and the local Records Commission, the City of Pataskala has adopted Schedules of Records Retention and Disposition (RC-2) that identify these records. These schedules identify records that are stored on a fixed medium (paper, computer, film, etc.) that are created, received, or sent under the jurisdiction of this office and document the organization, functions, policies, decisions, procedures, operations, or other activities of the City of Pataskala. (R.C. 149.011(G); R.C. 149.43(A)(1). The records maintained by this office and the ability to access them are a means to provide trust between the public and the City of Pataskala.

(b) **Scope**

(i) Each office, department or function that maintains records has a designated employee who serves as the custodian of all records maintained by the office, department or function. The Public Records Clerk shall be the designated City employee in charge of coordinating activities to address all public records requests in a timely and orderly manner;

(ii) The City's public records policy, as well as, in Schedules of Records Retention and Disposition (RC-2) are located at every location in which the public may access the City's records;

(iii) The public records policy is located in the City's policies and procedures manual;

(iv) The City displays a poster which generally describes in public records policy at every location in which the public may access records.

(c) **Availability**

(i) All public records maintained by the City shall be promptly prepared and made available for inspection to any person during regular business hours as well as a copy of the current records retention schedule(s). (R.C. 149.43(B)(1)). Promptness is to be determined by the facts and circumstances of each public records request. Regular business hours for the City are Monday through Friday (except holidays), from 8 a.m. to 4 p.m. The City will provide access to review all public records request in a manner which is conducive to maintaining normal City operations as well as available City space within the applicable City building in relation to the records requested.

(ii) For the purpose of enhancing our ability to identify, provide for prompt inspection as well as, provide copies of the requested items in a reasonable period of time, we shall provide to the requester Form RC100 for the requester to complete.

1) Prompt inspection and copies of records within a reasonable amount of time contemplates the opportunity for legal review;

2) Although we may ask the requestor to make the request in writing, for the requestor's identity, and may inquire about the intended use of the information requested, he requester shall be advised that:

a) The requests are not mandatory; and

b) The requestor's refusal to complete the Form RC100 does not impair the requestor's right to inspect and/or receive copies of the public record. (R.C. 149.43(B)(5)).

3) Any person, including corporations, individuals, and even governmental agencies, may request public records, and will be allowed prompt inspection of public records and copies within a reasonable amount of time upon request.

(iii) In the event a request is made to inspect and/or obtain a copy of a record maintained by the City whose release may be prohibited or exempted by either state or federal law, the request shall be forwarded to legal counsel for evaluation. The person submitting the request shall be advised that their request is being reviewed by legal counsel to ensure that protected and/or exempted information is not improperly released by our office.

(iv) Records, whose release is prohibited or exempted by either state or federal law, or not considered public records as defined by R.C. 149.43(A)(1), shall NOT be subject to inspection.

(d) **Mailed Requests for Public Records**

(i) Upon receiving a written request for copies of a public record made in accordance with section 149.43 of the Ohio Revised Code via the United States Postal Service, the City shall promptly respond to the request.

(ii) The Public Records Clerk shall, by any means practical, contact the requestor and advise them that advance payment is required prior to providing copies of public records, and in addition, the fee shall also include the cost of postage and the envelope. (R.C. 149.43(B)(7)).

(iii) When practical, the Public Records Clerk may forward copied records by any other means reasonably acceptable to the requestor:

1) If a person requests a copy of a public record, the Public Records Clerk shall permit the requestor to choose to have the public record duplicated on paper or upon the same medium upon which this office maintains the public record or upon any other medium on which the record can reasonably be duplicated as an integral part of the normal operations of the office (R.C. 149.43(B)(6)(7).

2) Persons seeking copies of public records are not permitted to make their own copies of the requested records by any means. (R.C. 149.43(B)(6)).

(iv) In accordance with section 149.43(B)(7) of the Ohio Revised Code, the City limits the number of requested public records, to be transmitted through the U.S. Mail, to a maximum of ten records per month, unless the requestor certifies that the records or information in them will not be used for commercial purposes.

1) "Commercial purposes" shall be narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational

research.

(v) The Public Records Clerk shall comply with the following procedures upon receiving a valid public record request through the United States Postal System:

1) The Public Records Clerk shall promptly process requests.

2) Requestors shall be charged the postage fees and the cost of the envelope required to properly send the requested records through the mail.

(vi) Requests for copies in any other manner (written or oral in person, telephone, e-mail, etc.) made by the public records requestor or their designee shall be processed in a similar manner as mailed requests.

1) The requestor shall be provided prompt inspection and copies of the public records in a reasonable period of time.

(e) **Response and Denials**

(i) Requests for inspection and/or copies of public records, which are not maintained by the City shall be processed in the following manner:

1) Their request involves records that have never been maintained by the City;

2) Their request involves records that are no longer maintained or have been disposed of or transferred pursuant to applicable Schedules of Record Retention and Disposition (RC-2):

3) Their request involves a record that has been disposed of pursuant to an Application of the One-Time Records Disposal (RC-1).

(ii) If the record that is requested is not a record used or maintained by the City, the requestor shall be notified that in accordance with Ohio Revised Code Section 149.40, that the City is under no obligation to create records to meet public record requests.

(f) **Ambiguous or Overly Broad Request for Public Records** - If a requestor makes an ambiguous or overly broad requests or have difficulty in making a request for copies or inspection of public records cannot reasonably identify what public records are being requested:

(i) The request may be denied. The City, however, shall provide the requestor with an opportunity to revise the request by informing the requestor of the manner in which records are maintained by the City in the ordinary course of business (ORC 149.43(B)(2)).

(g) **Denial of a Record Maintained by the City of Pataskala** – The City may deny a request for a record it maintains if:

(i) The requested record is prohibited from release due to applicable state or federal law.

1) Employees or the Public Records Clerk may check the appropriate the box on form RC101 if they are simply applying the statutory exclusion.

2) Otherwise, legal counsel will respond with the legal authority for a denial.

(ii) As governed by R.C. 149.43(B)(3), if a request is ultimately denied, in part or in whole, this office shall provide the requestor with an explanation, including legal authority, setting forth why request was denied.

1) If the initial request was provided in writing then the explanation shall also be provided in writing.

2) The explanation shall not preclude the City from relying upon additional reasons or legal authority in defending an action commenced pursuant to R.C. 149.43.

(h) **Redacting Exempted Records/Procedure**

(i) "Redaction" means obscuring or deleting any information that is exempt from the duty to permit public inspection or copying from an item that otherwise meets the definition of a "record" in section 149.011 of the Ohio Revised Code. (R.C. 149.43(A)(11)).

1) A redaction shall be deemed a denial of a request to inspect or copy the redacted information, except if federal or state law authorizes or requires a public office to make the redaction. (R.C. 149.43(B)(1)).

2) If a request is ultimately denied, in part or in whole, the City shall provide the requester with an explanation, including legal authority, setting forth why the request was denied. (ORC 149.43(B)(3)).

(ii) If a public record contains certain information that is exempt from the duty to permit public inspection or to copy the public record, the City shall make available the information within the public record that is not exempt.

(iii) When making that public record available for public inspection or copying that public record, the City shall notify the requester of any redaction or make the redaction plainly visible. (ORC 149.43(B)(1)).

(iv) The Public Records Clerk shall then reproduce a copy of the page with the redactions; the resulting copy shall be the page that is related to the requester.

(v) The first reproduction page with the original redactions made by the Public Records Clerk is the work sheet. It shall be attached to the original record, and maintained in accordance with the retention period established for the original document.

(i) **Remedy**

(i) **Grievances** - If a person allegedly is aggrieved due to the inability to inspect a public record or due to the inability to receive a copy of the public record, the person shall be advised that they may:

1) Contact the City Administrator.

2) If the person is not satisfied after contacting the City Administrator they shall be advised that Ohio Revised Code Section 149.43 provides a legal means for addressing their complaint in these disputes. (ORC 149.43(C)(1)(2)).

(j) **Training and Education** - The City of Pataskala continues to update and address all education, training, disclosure, and policy requirements mandated by ORC 109.43 and 149.43(E)(1)(2).

Section 13.07 FACT Act (2003)/Red Flag Policy

(a) **Policy** – The City of Pataskala, Licking County, complies with the FACT Act (2003) as follows:

(i) An Identity Theft Prevention Program (Program) has been created and designed to detect, prevent and mitigate identity theft relating to covered accounts of the utility. The objective of the City of Pataskala is to safeguard the "identifying information" as defined by the Federal Trade Commission (FTC), of the customers of the utility for the purposes of identifying and preventing identity theft.

(ii) The Federal legislation identifies that program must involve to some degree the "Board of Directors" and "Senior Management" of the utility. **(Federal Register/Vol. 72. No. 217, page 63730).**

(iii) In accordance with this objective the following individuals/positions will serve on the Privacy Committee (Committee) which governs the use and enforcement of this policy.

Name	Title	Responsibilities
Benjamin J. King	City Administrator	Manage Policy
James M. Nicholson	Finance Director	Develop/Implement Policy

(iv) In addition, the Finance Director has been designated the Privacy Official/Officer who will be responsible for coordinating activities of the Committee.

(b) **Security Breaches** - It is the policy of City of Pataskala utility department to address security breaches discovered within its utility in order to mitigate damage as follows:

(i) Customer Service Representative (CSR), utility management, City of Pataskala management or other City of Pataskala employee who discovers the breech in security notifies the Privacy Officer/Official of the breach.

(ii) Privacy Officer/Official must notify all committee Members by both oral and written means (may include letter or email).

(iii) Privacy Officer/Official must notify the law director.

(iv) If the breach has compromised the identity of a utility customer, the utility will notify the affected customer.

(v) The City of Pataskala utility department shall document the incident(s) and include them as part of the report to the Committee, which the Committee will include as part of its annual report to the Board(s)/Council. This documentation could include an incident report plus procedures for each incident as developed by the Official/Officer and/or Committee and what were done to mitigate the exposure.

(c) **Mitigation Choices** - It is the policy of the City of Pataskala utility department, once presented with the red flags, they be identified and reported. The following possibilities for mitigating the effects of the red flag could include but are not be limited to:

(i) Monitor accounts

(ii) Contact customer

(iii) Change passwords

(iv) Close and reopen account

(v) Don't collect on, or sell, account

(vi) Notify law enforcement

(vii) No response

(d) **Employee Training** - It is the policy of City of Pataskala utility department to train each employee who has access to "identifying information" as defined by the FTC a minimum of between two to four hours for the first year of the Program, and then at least one hour of recurring annual training each year thereafter. The training will be administered by the Privacy Official/Officer or may be administered by a Member of the Committee, pending an assignment by the Committee. The employees will be trained on a "need to know" basis, only receiving information as it relates directly to their job.

For each new employee who it is determined to need access to the "identifying information" as defined by the FTC, that employee will be trained a minimum of between two to four hours for their first year working within the Program and at least one hour of recurring annual training each year thereafter.

A record of the employees trained, date, and hours trained, and curriculum covered shall be maintained.

The Curriculum could include but not be limited to:

(i) Identity theft defined policy review, etc.

(ii) Handling data at the customer "window" (conscious of shoulder surfing and prying ears).

(iii) Handling data at your desk, monitoring your work area.

(iv) Computer security and safety.

(v) Document destruction and disposal.

(vi) Handling reports of identity theft.

(vii) Case studies in identity theft attempts.

(e) **Address Discrepancy Notices**- It is the policy of the City of Pataskala utility department, as users of information received from nationwide consumer reporting agencies (CRA), when notice of address discrepancy is received from the CRA, the procedure is as follows:

(i) A difference is determined between the address the customer/potential customer provided and the address in the CRA's files; and

(ii) A reasonable belief must exist that the consumer report relates to the consumer about whom the report was requested; and

(iii) The information is compared from the consumer report to the information provided by the consumer; and

(iv) The information provided in the consumer report is verified with the consumer to the

satisfaction of the Privacy Official/Officer; and

(v) The utility confirms that the address for the consumer in its reasonable belief relates to the consumer about whom address discrepancy existed; and

(vi) Each address discrepancy shall be documented and will include the consumer's name, address provided by the CRA, address provided by the consumer, date the discrepancy was reported by the CRA, date the consumer was notified and date the discrepancy was resolved.

(f) **Records Disposal** - It is the policy of the City of Pataskala utility department that it shall follow all Ohio Revised Code laws and regulations, as well as established City of Pataskala retention schedules to shred and destroy documents. The City shall retain the services of a certified, professional confidential records destruction service to destroy such records.

(g) **Reports of Identity Theft** - It is the policy of the City of Pataskala utility department, once a customer identifies themselves to the utility as a victim of identity theft, and notifies the utility of the theft of their identity that the utility request the following of that customer:

(i) Request the customer provide a picture ID which meets the requirements as an ID for a customer opening a new account. The utility will then make a copy of this ID for its files.

(ii) The utility will provide the customer a Notice of Identity Theft form which will be created by the Official/Officer and passed by the Committee. It should include the name, address date and time the utility receives the notice, signature of the victim, verification of the identity as in (g)(i) above, and details of the identity theft.

(iii) The customer will be required to submit a copy of both a police report and the affidavit (as posted on the website of the Federal Trade Commission at http://www.ftc.gov) of identity theft.

(iv) The City of Pataskala utility department will document the receipt of these documents.

(v) The utility will then provide this documentation to the Official/Officer for further action.

(vi) Once received, this data will be reviewed and evaluated for the necessary course of corrective action to help prevent future identity theft.

Article XIV FINANCIAL POLICIES & PROCEDURES

Section 14.01 Purpose and Scope

(a) The City of Pataskala has a responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely, and to plan for the provision of services desired by the public. Sound financial policies are necessary to carry out that responsibility. The following financial policies provide a summary of significant financial and budgetary policies required by state law, the City Charter, City Ordinances, accounting principles generally accepted in the United States (GAAP), and sound administrative practices. Such policies are designed to: (1) provide conceptual standards for financial decision-making; (2) enhance consistency in financial decisions; and (3) establish parameters for administration to use in directing the day-to-day financial affairs of the City. The scope of these policies includes budgeting, financial reporting, auditing, internal controls, asset management, risk management, capital improvement program, debt management, investments, and financial performance targets. These policies shall be reviewed periodically, and updates presented to City Council on an 'as-needed' basis.

Section 14.02 Budgeting and Financial Planning

(a) **Financial Planning Elements** – The major elements of the budget and financial planning processes for the City of Pataskala include the following, which will be presented in greater detail later in this policy document:

(i) **Annual Operating/Capital Budget** – These represent the annual financial plan of the City, and are presented to City Council by the City Administrator, with assistance from the Finance Director in developing the plan. Council approves the annual budget by ordinance prior to December 31st of the prior year.

(ii) **Capital Improvement Plan** - This document establishes a policy framework to guide the expansion of the City, and the Administration's proposed infrastructure improvements and capital equipment purchases. Updated annually, this 5-year plan provides City Council with the necessary information and financial requirements of such proposed spending.

(iii) **Five-Year Forecast** – The Finance Director, in consultation with the City Administrator and Department Heads, prepares a 5-year forecast of revenues, expenditures and fund balance. It is updated annually during the budget process. It provides estimates of funding needs and identifies funding sources. It serves as a 'roadmap' or guide as to where the financial health is projected to be over the succeeding 5 years.

(b) **Long-Term Focus** – The City recognizes the importance of long-term strategic planning, as evidenced by its Capital Improvement Plan. Similarly, it recognizes that prudent financial planning considers multi-year implications of financial decisions. The City shall maintain a long-term focus in its financial planning that is mindful of the long-term goals and objectives of the City.

(c) **Conservatism** – One-time, or special purpose revenues should be used to finance capital projects, or for expenditures required by the revenue, and not to subsidize recurring personnel costs or other operating expenses.

(i) Revenues will be projected conservatively, but realistically, considering:

1) Past experience;

2) The volatility of the revenue source;

3) Inflation and other economic conditions; and

4) The costs of providing the service

(ii) Expenditures will be projected conservatively considering:

1) A conservative, but likely, scenario of events (versus "worst case scenario");

2) Specific identified needs of the program or service;

3) Historical consumption and trends; and

4) Inflation and other economic trends.

(d) **Annual Operating and Capital Budget**

(i) **Scope** – The operating and capital budget serves as the City's annual financial operating plan. All funds, with the exception of Agency or Fiduciary funds, are subject to appropriation by Council.

(ii) **Balanced Budget** – While it is recognized that operational demands might occasionally require that spending in a fund during any particular year might necessarily exceed projected revenues for that same period, the City Administrator shall strive to present a balanced budget for Council consideration whereby fund revenues either equal or exceed fund appropriations. In no case shall the proposed cash resources of each fund (beginning of year unencumbered fund balances plus estimated receipts) be less than the proposed appropriations. When necessary, the following budget-balancing strategies will be used, in order of priority:

1) Reduce expenditures through improved productivity;

2) Shift expense to other parties;

3) Allocate expenditures to the fund or department which directly benefits from the services.

4) Create new service fees, or increase existing fees;

5) Seek tax rate increases; or

6) Reduce or eliminate services.

(iii) **Modifications to the Budget** – Amendments to authorized appropriations needed from time to time as changing circumstances dictate shall be made by legislation via a supplemental appropriation ordinance. Such legislation shall be prepared by the Finance Director and submitted to City Council, along with the rationale supporting the request(s). The legislation shall provide detail at the fund, function and object level (ex., Fund 101 – General Fund, Function 100 – General Government, Object 52 – Salary & Related).

(e) **Capital Improvement Program (CIP)/Capital Budget**

(i) **Scope** – The City shall provide for the adequate maintenance of the capital plant and

equipment, and provide for the orderly replacement of such equipment and infrastructure.

(ii) **Five-Year Capital Plan** – The City shall prepare a five-year capital plan, and update it annually during the development process for the annual operating budget. Such plan shall be approved by Council in the minutes. The plan shall prioritize all anticipated capital projects, and determine availability of funding.

(iii) **Capital Budget** – An annual capital budget shall be prepared and provided to Council as a part of the annual operating budget development process.

1) **Scope**: The capital budget encompasses any funds of the City which may provide resources for capital improvements as established from time-to-time for specific projects.

2) **Eligible Projects**: The purchase or construction of a capital asset with an acquisition cost of at least $5,000 and has a useful life of at least five (5) years is eligible for funding as a capital project.

3) **Funding**: A recommended funding source and resource availability shall be presented to Council for each project. The administration shall investigate any and all potential alternative funding sources, such as federal or state grants.

(f) **Five-Year Forecast** – A five-year forecast of revenues, expenditures and fund balance shall be updated on an annual basis, and presented to Council during the annual operating budget approval process. The document shall be formally accepted by Council within the minutes. The purpose of the forecast is to:

(i) Identify major policy issues for City Council's consideration;

(ii) Prepare annual estimates of projected revenues and operating expenditures over the extended time horizon, as well as incorporating planned capital spending into the plan. This serves to determine the annual funding requirements and projected future fund carryover balances.

(iii) Identify financial trends in advance, or in the early stages, so that timely corrective action can be taken if needed; and

(iv) Serve as a communication tool to share the City's plans to the public, and provide an opportunity for the public to comment and provide feedback.

(g) **Budgetary Compliance and Monitoring**

(i) **Budgetary Control System** - The City shall maintain a budgetary control system to ensure that appropriations and fund balances will not be overdrawn. As a part of such budgetary control, a purchasing control system will be maintained which will generally require advanced authorization of purchases as required by the Ohio Revised Code (ORC §5705.41) and the City of Pataskala purchasing and procurement policy (§13.01). Encumbrance accounting will be utilized as an extension of formal budgetary control. Under this system, purchase orders (POs), contracts, and other commitments for the expenditure of monies are recorded as an appropriation encumbrance (e.g., restriction) prior to placing the order or entering into the contract, in order to reserve that portion of the applicable appropriation. The integrity of the various funds will be maintained by the proper crediting of revenues, and the proper charging of costs. In the event where there is insufficient appropriations in a specific budget line item

to cover a proposed expenditure, the budget should be adjusted to accommodate such spending through either an authorized budget transfer or via a supplemental appropriation ordinance, instead of simply booking or charging the expense to an inappropriate or less than ideal budget line that has sufficient funding.

(ii) **Financial Reporting** – Monthly cash basis financial reporting shall be prepared by the Finance Director and submitted to City Council, the Mayor and department heads. Such reports will provide information of the status of revenue collections as compared to projected revenues and the reasons for any significant favorable or unfavorable variances. In addition, the reports shall also compare actual spending and encumbrances with approved budget amounts, along with the rationale for any favorable or unfavorable variances. Updated projections of year-end fund carryover balances shall also be included in such reporting.

Section 14.03 Interfund Transfers and Advances

(a) **Definition** – Interfund transfers are identified as the permanent transfer of monies between funds, while interfund advances are identified as the temporary movement of monies between funds. The distinction between the two types of funds movement is that an advance is anticipated to be reversed or repaid within one (1) year from the date of the advance. In the event that an advance appears to of a more permanent nature, it shall be reclassified on the City's ledger as a transfer, and must follow the policies required for interfund transfers.

(b) **Interfund Advances** – In the event that a temporary movement of funds is required to cover/fund an expenditure which has previously been approved by Council through the passage of a supplemental appropriation ordinance, the Finance Director, at the direction of the City Administrator, is authorized to make such temporary advances. This situation typically results from a timing issue whereby the revenues aren't collected or reimbursement received prior to the required issuance of a purchase order, whereby a fund's cash balance would otherwise be reduced to a less than zero (e.g., negative) balance, such overdrawn fund balance being in violation of ORC and City policy requirements. Council shall be promptly notified of any interfund advances in the Finance Director's periodic reporting to Council

(c) **Interfund Transfers** – Permanent transfers of cash may be made between City funds if authorized, by City Ordinance by an affirmative vote of at least four (4) members of Council. All transfers will be reviewed and determined to be in compliance by the Finance Director in accordance with ORC Sections 5705.14, 5705.15 and 5705.16 prior to Council approval.

Section 14.04 Allocation and Assignment of Expenditures

(a) **Policy** – The General Government, Legal and Finance functions provide administrative overhead services to other funds. The cost of this overhead must be considered to establish the full cost of operations of all City funds in which such dedicated employees provide services to other City funds and departments. The Finance Director will recommend, in the Annual Operating and Capital Budget, an equitable allocation of costs and administrative charges based upon a cost accounting analysis.

Section 14.05 Fund Balance Reserves

(a) **General Policy** – A Government Finance Officers Association (GFOA) 'Best Practice' prescribes the need for maintaining adequate reserves in order to maintain operations during periods of fiscal stress. The City shall budget target year-end carryover cash fund balances for various operating funds, depending upon the type of fund, to provide reserves for unforeseen emergencies, or revenue shortfalls, and to eliminate the need for short-term borrowing for cash flow requirements. The City shall periodically review the status of all fund balances, at least annually, and shall strive to maintain a balance equal to a specified percentage of annual expenditures for each fund.

(b) **Governmental Funds Policy** –According to the best practice entitled 'Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund', the GFOA recommends that "Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than **two months** (emphasis added) of regular general fund operating revenues or regular general fund operating expenditures". Due to their very unique nature, most special revenue, capital improvement and debt service funds shall maintain adequate fund balance in order to maintain operations, although no specific ranges are identified. The City of Pataskala, however, shall endeavor to maintain, at a minimum, the following ranges for its' primary Governmental Funds:

(i) General Fund 25-35%

(ii) Street Fund 25-35%

(iii) Police Fund 25-35%

(c) **Utility Funds Policy** - The Government Finance Officers Association (GFOA) 'Best Practice' also prescribes the need for maintaining adequate reserves enterprise (e.g. utility) funds in order to maintain operations during periods of fiscal stress. According to the best practice entitled *'Determining the Appropriate Level of Working Capital in Enterprise Funds'*, the GFOA recommends that *"In order to arrive at a customized target amount of working capital, governments should start with a baseline of ninety (90) days' worth of working capital, and then adjust the target based on the particular characteristics of the enterprise fund in question (using 45 days as the minimum acceptable level)"*. In order to determine the appropriate level of working capital, the City should consider the following characteristics s they pertain to the City's enterprise funds: (1) level of transfers out; (2) demand for services; (3) control over rates and revenues; (4) asset age and condition; (5) volatility of expenses; (6) control over expenses; and (7) the utility's debt position. The City of Pataskala, however, shall endeavor to maintain, at a minimum, the following ranges for its' operating Utility Funds:

(i) Water Operations Fund 30-50%

(ii) Sewer Operations Fund 30-50%

Section 14.06 Financial Reporting

(a) **Policy** – The City will prepare its annual basic financial statements in conformance with applicable statutes and, where applicable, accounting principles generally accepted in the United States (GAAP). The City will endeavor to create a Comprehensive Annual Financial Report, or CAFR,

however, it will be evaluated on an annual basis to determine if the benefit of providing this report to City Council, management, rating agencies and its citizens outweighs the cost of preparing such a document.

Section 14.07 Internal Control Policies

(a) **Policy** – The City will maintain a system of internal control to safeguard its assets against loss, ensure the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies.

(b) **Internal Control System Objectives** – The City's system of internal controls should be able to provide reasonable assurance that the following objectives are met:

(i) **Authorization**: All transactions are properly authorized by management;

(ii) **Recording Transactions**: Transactions are recorded as necessary to: (1) permit preparation of financial statements in conformance to statutory requirements and accounting principles generally accepted in the United States of America; and (2) maintain accountability for assets;

(iii) **Access to Assets**: Access to assets and records should be permitted only with management's authorization;

(iv) **Periodic Independent Verification:** The records should be checked against the assets by someone other than the persons responsible for the records of these assets. Examples of independent verification are monthly bank reconciliations and periodic counts of inventory; and

(v) **Segregation of Duties**: The organizational plan should separate functional responsibilities. In general, when the work of one employee is checked by another, and when the responsibility for custody of assets is separate from the responsibility for maintaining the records relating to those assets, then there is appropriate segregation of duties. The City will attempt to implement segregation of duties to the extent available based upon the respective size of the City's departments, availability of staff, and cost-benefit relationship of implementing recommendations pertaining to segregation of duties.

(c) **Written Procedures** - Written procedures will be maintained by the Finance Director for all functions involving the handling or cash and securities. These procedures shall embrace sound internal control principles.

(d) **Finance Department Responsibilities** - Written procedures will be maintained by the Finance Director for all functions involving the handling or cash and securities. These procedures shall embrace sound internal control principles.

(e) **Department Head Responsibilities** - Each Department Head is responsible to ensure that internal control procedures, including those issued by the Finance Department, are followed throughout the department.

Section 14.08 Capital Asset Management

(a) **Asset Class Definition** - Capital assets include land, improvements to land, buildings, building

improvements, machinery, equipment, infrastructure, and all other assets that are used in operations and that have initial useful lives extending beyond one year. Infrastructure is defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure include roads, bridges, sidewalks, and similar items.

(b) **Asset Valuation** - All capital assets are valued at historical cost, or estimated historical cost, if actual cost is not available. Donated capital assets are valued at their estimated fair market value at the time received. Interest on constructed capital assets for enterprise funds is capitalized.

(c) **Capitalization Threshold & Useful Lives** - A capitalization threshold is the cost established by the City that must be met or exceeded if an asset is to be recorded and depreciated as a capital asset. The City has established a detailed listing of estimated useful lives and capitalization thresholds by asset type. A copy of the current schedule is included in Appendix K. The City shall properly and promptly insure all capital assets based on established policies which may differ from the amount captured for financial reporting purposes.

(d) **Safeguarding of Assets** – The City's capital assets will be reasonably safeguarded and used only for an appropriate proper public purpose. Responsibility for the safeguarding of the City's capital assets lie with the Department Head to whose department the capital asset is assigned.

(e) **Periodic Inventory** – All capital assets shall be tagged with an identifying number, unless the asset does not permit such affixing such a tag. Each department shall conduct a periodic inventory of capital assets using guidelines established by the Finance Department. .

Section 14.09 Risk Management/Insurance

(a) **Policy** - The City shall make diligent effort to prevent a loss or degradation of City assets, and to reduce the City's exposure to liability. The City shall transfer risk to other parties, where cost-effective, by purchasing insurance. Such insurance policy shall include, but not limited to, the following policy coverages:

(i) General Property

(ii) Inland Marine

(iii) Computer Coverage

(iv) Employee Dishonest/Crime

(v) General Liability

(vi) Employee Benefits Liability

(vii) Employer's Liability

(viii) Public Officials Liability and Employment Practices

(ix) Law Enforcement Liability

(x) Automobile Liability

(b) **Third-Party Indemnification** - The City shall shift the legal and financial responsibility for losses

or potential losses to the third parties who perform work or provide services to the City, such losses or potential losses being caused by the actions of those third parties. This transfer of risk may occur through a variety of means in leases, purchase and service agreements, and other contracts. The transfer of risk shall be made formally, in writing, and may include indemnification agreements, insurance requirements, and the required provision of certificates of insurance (with the City of Pataskala named as an "additional Insured") .

Section 14.10 Enterprise Funds

(a) **Purpose** - Enterprise funds are commonly used to account for activities that are fully financed through user charges. Also, they are used when it has been determined that it is beneficial to determine the full cost of operations, including the determination of depreciation and other such private sector accounting conventions. Accordingly, enterprise funds are subject to accounting principles generally accepted in the United States of America applicable to similar businesses in the private sector.

(b) **Enterprise Activities** – The following activities and associated funds are currently classified as enterprise funds:

(i) 601 – Water Operations: Water treatment and distribution system operation

(ii) 602 – Water Capital Improvements & 603 – Water Bond Improvements: Water treatment and distribution system expansion and improvements.

(iii) 604 – Water Debt Service: Provide funding for water treatment and distribution system-related debt service.

(iv) 605 – Water Utility State Issue II (OPWC): Accounting for grant and loan proceeds from the Ohio Public Works Commission for the construction of water utility system improvements, and the related expenditures for such improvements.

(v) 651 – Sewer Operations: Sewer collection and treatment system operation.

(vi) 652 – Sewer Capital Improvements & 653 – Sewer Bond Improvements: Sewer collection and treatment system expansion and improvements.

(vii) 654 – Sewer Debt Service: Provide funding for sewer collection and treatment system-related debt service.

(viii) 655 – The Oaks Special Assessment: Accumulating the special assessments collected from residents of The Oaks subdivision for the construction of water and sewer improvements, and the payment of the related debt service.

(ix) 656 – Sewer Utility State Issue II (OPWC): Accounting for grant and loan proceeds from the Ohio Public Works Commission for the construction of sewer utility system improvements, and the related expenditures for such improvements..

(c) **Enterprise Fund Financial Performance Policies** – The revenue generated by the water and sewer enterprise funds shall be sufficient to support 100% of the following:

(i) Operating costs, determined on the budgetary basis of accounting;

(ii) Administrative overhead charges;

(iii) Debt service;

(iv) Adequate maintenance and replacement of capital plant and equipment;

(v) Special replacement reserves, and other reserves required by grant or bond indentures.

(vi) Cash fund balance reserves as specified elsewhere in this policy.

(d) **Enterprise Funds Revenue and Fee Policy** - Rates shall be reviewed annually and adjusted to allow charges to grow at a rate that keeps pace with the cost of providing the service. Projected cash needs for at least five years into the future will be considered when establishing rates. This policy will result in incremental increases in rates rather than large increases that may result in a financial burden to customers. The City may elect to conduct rate studies by third parties to determine the operating, capital, and debt service needs in order to maintain positive cash flow within the City's Enterprise Funds.

Section 14.11 Audit

(a) **Policy** – The City shall have an annual financial audit conducted by the Ohio Auditor of State, or a duly designated independent public accounting firm (IPA). This audit shall be conducted according to standards established by the Auditor of States office, generally accepted auditing standards (GAAS), and generally accepted governmental auditing standards (GAGAS).

Section 14.12 Investments and Deposit of Funds

(a) **Policy Overview** - It is the policy of the City of Pataskala, Ohio to invest public funds in a manner which seeks to preserve capital, while at the same time meeting the daily cash flow needs of the City. The policy is intended to comply with all federal, state, and local statutes that govern the investment of public funds.

(b) **Investment Income Allocation** – Interest shall be distributed to the following funds on a relative proportion each fund is of the prior month's total ending cash balance, and in accordance with generally accepted accounting principles (GAAP):

(i) **Governmental Funds**:

1) 101 - General Fund
2) 201 - Street Fund
3) 202 – State Highway
4) 205 – Permissive Tax Fund
5) 206 – Recreation Fund
6) 207 – Park Use Fund
7) 208 – Police Fund
8) 301 – Capital Improvements Fund

9) 302 - Bond Improvements

10) 401 – Debt Service Fund

11) Any other special revenue, capital, or debt service funds with a material balance.

(ii) **Utility Funds**:

1) 601 – Water Operations

2) 602 – Water Capital Improvements

3) 603 – Water Bond Improvements

4) 604 – Water Debt Service

5) 651 – Sewer Operations

6) 652 – Sewer Capital Improvements

7) 653 – Sewer Bond Improvements

8) 654 – Sewer Debt Service

(c) **Deposit of Funds** –

(i) **Cash Collection Points**: Monies received at cash collection points throughout the City of Pataskala must be deposited in accordance with this policy. Cash collection points are any areas within the City of Pataskala where money flows into the City. Currently identified cash collection points are:

1) Planning and Zoning department -building permits, etc.

2) Utility billing department - monthly utility use payments

3) Mayor's Court - fines, forfeitures and court costs

4) Police Department - typically fingerprinting fees

5) Administration Office – shelter house rentals, or miscellaneous activities

6) Finance Department –revenue EFT receipts such as income tax revenues, grant proceeds, investment income, etc.

(ii) **Deposit Protocol** - Departments that receive monies at cash collection points in the City of Pataskala are required to deposit all monies received with the Finance Director or Finance Manager on the next business day following such receipt, if the total amount of monies exceeds $250. If the monies received do not exceed $250, the person shall deposit such monies with the Finance Director or Finance Manager not later than three (3) business days following the day of receipt in accordance with ORC §9.38. Persons who receive money at cash collection points are responsible for its safekeeping until the money is deposited with the Finance Director or Finance Manager. All funds shall be secured in lock boxes or other secured means on City of Pataskala property and not taken home in the event such funds cannot be deposited timely. Employees which do not deposit monies in accordance with said policy are considered in violation of ORC §9.38, and the appropriate disciplinary action may be taken by the employee's immediate supervisor

(d) **Active Funds** – The City shall designate public depositories eligible to receive deposits of the City's active funds at least once every five years. Depositories so designated shall appear on a list of eligible depositories authorized by the State of Ohio. (ORC §135.12). Active funds are defined as those monies that will be needed for immediate use, or for use within the current fiscal period.

(e) **Change Funds** - The City recognizes the convenience of a change fund in the day-to-day operations of the City. The City authorizes the establishment of a change fund to be in the care of a designated cashier, identified and authorized by the applicable department director, who shall be responsible for providing change as needed. Monies earmarked as change funds are not required to be deposited with the Finance Department or designated financial institution. However, change funds may not be used for the purchase of goods and services. The designated cashier and/or the department director may be subject to disciplinary action if monies are used for an improper purpose. Such funds are subject to unscheduled snap audits to confirm that the proper balance remains in the fund.

(f) **Interim Funds** - The Finance Director shall maintain a list of entities eligible to receive deposits of the City's interim funds. Interim funds are those funds not needed to satisfy immediate obligations of the City. Entities placed by the Finance Director on the eligibility list shall appear on a list of eligible depositories authorized by the State of Ohio. (ORC §135.12). In addition, authorized representatives of the entity must provide the Finance Director with a signed copy of the City's current investment policy.

(g) **Investment Policy**

(i) **Scope** - The City's investment policy applies to all interim funds that are pooled and deposited in either the General Bank Depository Account or the Utility Bank Depository Account. Except for cash in certain restricted and special funds as required by law or bond indenture, the City will consolidate cash balances from all funds to maximize investment earnings. The investment portfolio shall be regularly monitored in the context of available markets and the relative value of competing investments. The portfolio may be adjusted accordingly.

(ii) **Prudence** - All Finance Department officials involved in the investment process shall be responsible custodians of the public trust and will avoid any transaction that may impair said trust and confidence in the City. The investments shall be made in the context of the "prudent investor" rule (ORC §5809.07), which states: **"…using the judgment and care under the circumstances then prevailing that persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not in regard to speculation but in regard to the permanent disposition of their funds considering the probable income as well as the probable safety of their capital"**

Investment officers who exercise due diligence in accordance with written procedures and this policy shall be relieved of personal responsibility for an individual security's credit risk or market price deviations. The deviations from expectations must be reported in a timely fashion and appropriate action must be taken to control adverse developments. Nothing in this policy shall be construed to relieve any investment officer from the legal requirements established by the Ohio Revised Code (ORC 135).

(iii) **Investment Objectives** - The City's investment portfolio is designed and managed in a manner

responsive to the public trust and consistent with federal, state, and local statutes. Investments are made on the basis of the following list of objectives. In priority order: safety; liquidity; and return are the three primary objectives that govern the City's investments.

1) **Safety**: Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital and protection of principal in the overall portfolio. To attain this objective, credit risk and interest rate risk are to be minimized by diversifying the investments by type with independent returns, and various financial institutions.

   a) *Credit Risk*: The City will minimize the risk of loss due to the failure of an investment issuer by:

      i) Limiting investments to the safest security types, with US ratings of AA+/Aaa;;

      ii) Pre-qualifying financial institutions, broker/dealers, intermediaries, and advisors;

      iii) Diversifying the investment portfolio so that the potential loss on individual securities has a minimal impact on the income from the remainder of the portfolio;

      iv) Diversification is reflected in the types of investments held and the financial institutions used; and

      v) Using centralized safekeeping (e.g., custody) accounts for securities, or having such securities registered in the City's name at national depositories (e.g, DTC, etc.).

   b) *Interest Rate/Market Risk:* The City will minimize the risk of fair value losses from rising interest rates by investing in shorter-term securities and money market mutual funds and similar cash pools. The maximum maturity for securities in the City's investment portfolio is five years. In addition, the portfolio shall be structured so that securities mature when cash is needed to meet obligations.

2) **Liquidity** - The second objective of the City's investment program is to provide adequate liquidity to meet all operating obligations that may be reasonably anticipated. The City will primarily meet cash disbursement requirements using current receipts. A portion of the portfolio may be placed in money market funds or local government investment pools that offer same day liquidity for short-term funds. Because all cash demands cannot be anticipated, the portfolio will consist primarily of securities with active secondary markets (dynamic liquidity).

3) **Return on Investment** - The City of Pataskala's investment portfolio shall be designed with the objective of attaining a benchmark rate of return throughout budgetary and economic cycles, considering the City of Pataskala's safety and liquidity requirements. Securities shall be purchased with the expectation that they will be held until maturity (e.g., 'buy & hold'). Securities may only be sold prior to maturity for the reasons listed below. If liquidity needs require that an investment be sold at a loss, such sale must be approved by the Finance Director.

   a) To minimize loss of principal due to declining credit; or

   b) To improve the quality, yield or target duration in the portfolio; or

c) To meet liquidity needs of the portfolio.

(iv) **Delegation of Authority** - The authority to manage the City's investment program is derived from Article VI, 6.02(B) of the Charter of the City of Pataskala. The Finance Director has management responsibility for the investment program, and shall be responsible for all transactions undertaken and establish a system of controls to regulate the investment activities.

(v) **Investment Procedures** - The Director of Finance shall establish investment procedures for the operation of the investment program consistent with this policy. The procedures shall include references to: safekeeping, wire transfer agreements, banking service contracts, cash flow forecasting, and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for the investment transactions. No person may engage in an investment transaction except as authorized by, and as provided under, the terms of this policy and the procedures established by the Finance Director.

Such procedures will include an internal control structure adequate to provide a satisfactory level of accountability by maintaining records incorporating descriptions and investment amounts, transition dates, other relevant information, and regulating subordinate employees' activities. The Finance Director may utilize the advice of a licensed and designated state or SEC Registered Investment Advisor to fully authorize the purchase or sale of investments in accordance with this Investment Policy and to sign investment-related agreements with authorized financial institutions and brokers/dealers on behalf of the City of Pataskala in the City's best interest.

(vi) **Ethics and Conflicts of Interest** - City officials and employees involved in the investment process shall refrain from personal business activity that could conflict or appear to conflict with the proper execution and management of the investment program, or which could impair their ability to make impartial investment decisions.

City officials and employees involved in the investment process shall disclose to City Council any material financial interests in financial institutions with which the City of Pataskala conducts business. They will further disclose any large personal financial or investment positions that could be related to the performance of the investment portfolio of the City of Pataskala. The disclosure document must contain any personal or financial interest in financial institutions with which they conduct business and shall further disclose any personal or financial positions that could be related to the performance of the investment portfolio.

(vii) **Authorized Financial Dealers and Financial Institutions**

1) Employees and officers will refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City of Pataskala. The officers and employees involved in the investment process shall abide by the standards of professional conduct of the City of Pataskala, the State of Ohio, and the Government Finance Officers Association (GFOA).

2) For investments executed by the City, the Finance Director will maintain a list of qualified broker/dealers and financial institutions authorized to execute transaction. All

brokers/dealers and financial institutions initiating transactions with the City of Pataskala must acknowledge this investment policy by returning a signed copy of the Investment Policy. The Finance Director:

a) May make additions to the authorized list when investment and deposit policy requirements are met;

b) Shall make deletions from the list: (1) if, and as directed by City Council; (2) upon the failure of the financial institution to meet the requirement of this policy; or (3) upon the request of the financial institution or dealer; and

c) May make deletions from the list based on the following: (1) perceived financial difficulties of the financial institution or dealer; (2) consistent lack of competitiveness by the financial institution or dealer; (3) lack of experience or familiarity of the account representative in providing service to large institutional accounts; or (4) when deemed in the best interests of the City.

3) All financial institutions and brokers/dealers who desire to execute investment transactions with the City of Pataskala must supply the City with the following:

a) Completed broker/dealer questionnaire and FINRA brokercheck background review

b) Proof of FINRA registration

c) Proof of state registration

d) Audited financial statements

e) Certificate of having read the City of Pataskala's Investment Policy and depository contract

f) Depository agreement

g) Other relevant information as requested

4) An annual review of the financial condition and registrations of qualified financial institutions and brokers/dealers will be conducted by the Finance Director. A current audited financial statement is required to be on file for each financial institution and broker/dealer in which the City of Pataskala invests.

(viii) **Authorized and Eligible Investments** - Investments shall include only those permitted by law, and those that local investment managers are trained and competent to handle. Chapter 135 of the Ohio Revised Code sets forth the requirements and limitations for investments of the state's political subdivision, including the City of Pataskala. The City of Pataskala is authorized to invest in any instrument or security outlined in the Ohio Revised Code 135.14, as amended. All investment transactions will be completed on a competitive basis whenever possible. The purpose of competitive bidding is to ensure that the best price is received by the City. Typically, when securities are purchased or sold a minimum of three bids/offers on similarly structured securities will be obtained. When this is not possible due to operational realities of the market place, prudence must be exercised to ensure the best prices are being received. The right is reserved to reject any offering or bid if it is inconsistent with the City's investment strategy.

The City is empowered by statute to invest in the following types of securities:

a) United States Treasury bills, notes, bonds, or any other obligation, or security issued by the United States Treasury, or any other obligations guaranteed as to principal and interest by the United States. Stripped principal or interest obligations of such eligible obligations are expressly prohibited.

b) Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including the following:

   i) Federal National Mortgage Association (FNMA);

   ii) Federal Home Loan Bank (FHLB);

   iii) Federal Farm Credit Bank (FFCB);

   iv) Federal Home Loan Mortgage Corporation (FHLMC); or

   v) Government National Mortgage Association (GNMA).

   All federal agency securities shall be direct issuances of the federal government agency or instrumentality. The purchase of collateralized mortgage obligations (CMO's) or any other obligation classified as a derivative product is expressly prohibited.

c) Time certificates of deposit (CDs) in authorized depositories, provided those funds are properly insured or collateralized as provided in Ohio Revised Code Section 135.18. The payment of the principal and interest thereon for which eligible securities are pledged must be paid and deposited with the City or qualified and approved trustee.

d) Negotiable time certificates of deposit (negotiable CDs) which have a secondary market in which to trade such securities. The underlying issuer must be covered by FDIC insurance, and the amount of the acquired security is limited to ninety seven percent (97%) of the available FDIC coverage. For example, an investment in a negotiable certificate of deposit (CD) would be limited to $242,500 assuming FDIC coverage limit of $250,000.

e) For no-load and government money market mutual funds consisting exclusively of obligations described in (A) or (B) above and master repurchase agreements secured by such obligations, the City will have as its due diligence standard a required questionnaire that addresses the following to assure compliance with this Investment Policy:

   i) A description of eligible investment securities, and a written statement of investment policy and objectives;

   ii) A description of interest calculations and how it is distributed, and how gains and losses are treated;

   iii) A description of how the securities are safeguarded (including the settlement processes), and how often are the securities priced and the program audited.

   iv) A description of who may invest in the program, how often, what size deposit and withdrawal are allowed.

   v) A schedule for receiving statements and portfolio listings;

   vi) Are reserves, retained earnings, etc. utilized by the pool/fund?

   vii) Is the pool/fund eligible for bond proceeds and/or will it accept such proceeds?

f) The Ohio subdivision's funds (STAR Ohio and STAR Plus) are eligible investments, provided that the funds maintain the highest letter rating provided by at least one nationally recognized standard rating service as outlined in the Ohio Revised Code Section 135.45.

g) Up to ten percent (10%) of interim moneys available for investment may be invested in the following:

i) Commercial paper notes issued by an entity that has assets in excess of $500 million dollars, and are defined in division (D) of the ORC §1705.01, and:

a. Are rated at the time of purchase in the highest two classifications established by at least two nationally recognized standard rating service;

b. The aggregate value of the notes does not exceed ten percent (10%) of the aggregate value of the outstanding commercial paper of the issuing corporation; and

c. The notes mature not later than one hundred eighty (180) days after purchase.

ii) Bankers acceptances on banks that are insured by the Federal Deposit Insurance Corporation, and:

a. The obligations are eligible for purchase by the Federal Reserve System; and

b. The obligations mature not later than one hundred eighty (180) days after purchase.

h) Written Repurchase Agreements (repos) with eligible financial institutions, as set forth in the Ohio Revised Code Section 135.03. All Repurchase Agreements must be entered into, subject to a Master Repurchase Agreement providing for the terms outlined below and satisfactory to the Law Director of the City of Pataskala. The Master Repurchase Agreement must be signed with the bank or dealer. The City of Pataskala elects not to invest in certain legally authorized investments, in accordance with ORC §135.14, as follows:

i) Derivatives;

ii) Reverse Repurchase Agreements; and

iii) Collateralized Mortgage Obligations.

(ix) **Collateralization**

1) All deposits shall be collateralized pursuant to the requirements of the Ohio Revised Code Section 135.18. Collateralization is required for Certificates of Deposit and Repurchase Agreements. The collateralization level will be 102% of the market value of principal and accrued interest to anticipate market changes and to provide a level of security for all funds.

2) Eligible securities used for collateralizing deposits will be held by the depository and/or a third party bank or trust company in the City of Pataskala's name, subject to security and custodial agreements. In lieu of having to independently managing the collateralization

process, deposits held by authorized financial institutions may instead collateralize such deposits through participation in the statewide Ohio Pooled Collateral System program.

3) The security agreement must state that the eligible securities are pledged to secure the City deposits together in a single pool with agreed interest, if any, and any collection expenses arising from said deposits. It shall also provide the condition under which the securities may be sold, substituted, presented for payment, or released providing collateral values are maintained, and the events which enable the City to exercise said rights against the pledged securities, including failure to meet deposit repayment or collateral terms, or the institution's insolvency.

4) Collateral will always be held by an independent third-party. The custodial agreement must state that the securities be held by the bank or trust company, as agent of and custodian for and approved by the City. The securities will be kept separate from the general assets of the custodial bank or trust company and will not be commingled with or become part of the backing for any other deposit or liabilities. A clearly marked evidence of ownership must be supplied and retained by the City. The agreement will describe the custodian's confirmation of the receipt, substitution or release of the securities. The custodial agreement also shall provide for daily revaluation of eligible securities and for the substitution of securities when a change in the security's rating may cause ineligibility. The custodial agreement shall provide that the custodian will exercise the City's rights to the security or as instructed by the City. Finally, the agreement must include all provisions to provide the City with a perfected interest in the securities. The right of collateral substitution is granted.

(x) **Safekeeping and Custody of Securities** - All security transactions, including collateral for repurchase agreements, entered into by the City of Pataskala shall be conducted on a delivery-versus-payment (DVP) basis. That is, broker/dealers will not be paid until the securities purchased are delivered to the City or to the City's designated centralized safekeeping account. The securities will be held by centralized safekeeping at a qualified financial institution, hereafter designated "custodian". The centralized custodian will be designated by the Finance Director. The securities will be free and clear of any lien. The custodian will issue a safekeeping receipt to the City, listing the instrument, maturity date, and rate. Month-end reports will also be provided to the City by the Custodian, including held securities, book and market values, in addition to a written custodial agreement.

(xi) **Diversification** - It is the policy of the City of Pataskala to diversify its investments by investment instrument, type, issuer, and maturity scheduling to reduce overall portfolio risks while attaining at least the benchmark rate of return. To comply with the principle of proper financial diversification, the following guidelines are set forth with regard to eligible securities to be used at the time of purchase of each security investment. The following percentages are maximum investments for each type of security:

1)	US Government Obligations	100%
2)	US Federal Agency Securities	100%
3)	FDIC-Insured Certificates of Deposit	100%
4)	Municipal Bonds/Other Obligations	40%
5)	STAR Ohio/STAR Plus	50%
6)	Commercial Paper	10%
7)	Repurchase Agreements	10%
8)	Overnight excess cash deposit (sweep)	as needed

(xii) **Maximum Maturities** - To the extent possible, it is the cash management practice of the City to match its interim fund investments with anticipated cash flow requirements to obtain the optimum economic and market conditions. The maximum maturity of any eligible instrument is five years from the settlement date (date of purchase).

(xiii) **Internal Control** - An internal control process shall be established for independent review by an external auditor. The review shall assure internal control compliance with policies and procedures. A system of internal controls shall be designed to protect the City from theft, loss, and misuse of public funds. The City will attempt to prohibit collusion by separating investment transactions from the accounting and recording of those transactions. The City will assure the timely delivery and matching of custodial trust receipts.

The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of the control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management.

(xiv) **Performance Standards** - The City's investment strategy is passive in nature in that securities are held to maturity. The yield objective is to attain a rate of return equaling or exceeding a weighted benchmark comprised of the following:

1) 50% - average yield of two-year Treasury Notes
2) 25% - three month average yield of STAR Ohio
3) 25% - one-three year Merrill Lynch index
4) The City shall undertake a formal evaluation of performance and occasional operational audits to determine whether market yields have been achieved. This benchmark is subject to change if it is deemed to no longer be an appropriate target.

(xv) **Investment Advisory Committee** - An Investment Advisory Committee (IAC) shall be established, which includes the Mayor, Council Finance Committee Chair, the City Administrator, and Finance Director. The Investment Advisory Committee assumes the responsibility to review investments and revise the investment policy. It may also adopt rules for assuring that the policy remains current and similar to policies adopted by other Ohio political subdivisions and remains in compliance with all recognized legal and statutory

regulations adhering at all times to the Charter of the City of Pataskala.

The Committee shall meet at least annually to recommend any changes to the Investment Policy. If approved by the Committee, the changes will be submitted to City Council for approval. The Committee shall maintain a record of its proceedings.

(xvi) **Reporting** – The Finance Director shall provide a monthly Investment Report to the Investment Advisory Committee, City Council, and other City officials to provide an analysis of the current investment portfolio. The report will be prepared in a manner which will allow the Investment Advisory Committee to ascertain whether investment activities during the reporting period have conformed to the Investment Policy and achieved the benchmark rate of return. The management report shall include, but not be limited to, the following information:

1) Description of each security
2) CUSIP number of each security
3) Purchase date of each security
4) Par value of each security
5) Coupon for each security
6) Purchase price of each security
7) Book value of each security
8) Market value of each security
9) Call date/type of each security for callable securities
10) Maturity date of each security
11) Weighted average maturity of the portfolio
12) Weighted average yield to worst
13) Percentage of the portfolio by investment type
14) The custodian bank or broker/dealer shall provide a monthly report showing the current market value of each security owned by the City. CUSIP numbers for each security are to be included in the report.

(xvii) **Training and Education** - The Finance Director must maintain sufficient investment-related education and training in order to comply with the continuing education (CPIM) requirements prescribed by the Ohio Treasurer of State in ORC Section 135.22.

(xviii) **Investment Policy Adoption** - To implement the effectiveness of the Investment Policy of the City of Pataskala, the policy was formally adopted by City Council on August 1, 2013, Resolution Number 2013-050. This policy shall be reviewed annually by the Investment Advisory Committee, and any modifications made thereto must be approved by the Investment Advisory Committee and City Council.

(xix) **Agreement** –The following language shall be provided to the broker/dealers at the end of the

investment policy. Authorized officials for the broker/dealer are required to sign and return a copy to the Finance Director in order to be considered for inclusion on the City's eligibility list.

By signing this agreement the institution below submits that it has read the City of Pataskala's Investment Policy and agrees to abide by its content.

Name of Financial Institution
Advisor or Broker
Signature of Authorized Officer
Printed Name and Title
Date

(xx) **Glossary** - Because this policy is to be available to the public as well as the governing body, it is important that a glossary of related terminology be part of the policy.

Agencies: Federal agency securities and/or Government-sponsored enterprises.

Amortization: The planned reduction of a debt obligation according to a stated maturity or redemption schedule.

Asked: The price at which securities are offered for sale.

Asked: The price at which securities are offered for sale.

Basis Point: The measure of the yield to maturity of an investment calculated to four decimal places. A basis point is 1/100th of 1% (0.01 percent).

Benchmark: A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.

Bid: The price offered by a buyer to purchase securities. (When you are selling securities, you ask for a bid).

Book-Entry-Only: Bonds that are issued in fully registered form but without ownership certificates. The ownership interest of each actual purchaser is recorded on the computer.

Broker: A broker brings buyers and seller together for a commission.

Call Option: The right to redeem a bond prior to maturity, either on a given date or continuously.

Certificate of Deposit (CD): A time deposit with a specific maturity evidenced by a certificate. Large-denomination CD's are typically negotiable.

Collateral: Securities, evidence of deposit or other property which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

Commercial Paper (tax exempt): Short-term unsecured promissory notes issued in either registered or bearer form with a stated maturity of 270 days or less.

Comprehensive Annual Financial Report (CAFR): The Annual Financial Report prepared in conformance with generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) and other authoritative sources as well as guidelines recommended by the government finance Officers Association of the United States and Canada (GFOA). This report contains basic financial statements, supplemental statements and other financial and statistical information and the responsibility for the accuracy of the presented data including all disclosures rests with the City.

Coupon: (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

Coupon Rate: The interest rate on specific maturation of a bond issue. The term "coupon" comes from previous times when the bonds had coupons attached.

CUSIP Number: The Committee of Uniform Securities Identification Procedures. An identification number is assigned to each maturity of an issue and is printed on the face of the certificate of the issue. The CUSIP numbers are intended to facilitate the identification and clearance of municipal securities.

Dealer: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

Debenture: A bond secured only by the general credit of the issuer.

Delivery Versus Payment (DVP): There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

Depository Trust Company (DTC): A limited trust company organized under the New York Banking Law. DTC facilitates the transaction settlements in municipal securities.

Derivatives: (1) Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts based upon notional amounts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities).

Discount: The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

Discount Securities: Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value, (e.g., U.S. Treasury Bills).

Diversification: Dividing investment funds among a variety of securities offering independent returns, while lowering the overall risk of default.

Federal Credit Agencies: Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&L's, small business firms, students, farmers, farm cooperatives, and exporters.

Federal Deposit Insurance Corporation (FDIC): A federal agency that insures bank deposits, currently up to $250,000 per deposit.

Federal Funds Rate: The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

Federal Home Loan Banks (FHLB): Government-sponsored wholesale banks (currently 12 regional banks) which lend funds and provide correspondent banking services to member commercial banks, thrift institutions, credit unions and insurance companies. The mission of the FHLB's is to liquefy the housing related assets of its members who must purchase stock in their district bank.

Federal National Mortgage Association (FNMA): FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owner corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

Federal Open Market Committee (FOMC): Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

Federal Reserve System: The central bank of the United States created by Congress and

consisting of a seven member board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

Financial Advisor: A consultant who advises an issuer on matters pertinent to a debt issue, such as structure, sizing, timing, marketing, pricing, terms and bond ratings.

Governmental National Mortgage Association (GNMA or Ginnie Mae): Securities influencing the volume of the bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by the FHA, VA or FmHA mortgages. The term "pass-throughs" is often used to describe Ginnie Maes.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments.

Liquidity: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

Local Government Investment Pool (LGIP): The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.

Market Value: The price at which a security is trading and could presumably be purchased or sold.

Master Repurchase Agreement: A written contract covering all future transactions between the parties to repurchase-reverse repurchase agreements that establish each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

Maturity: The date upon which the principal or stated value of an investment becomes due and payable.

Money Market: The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

Offer: The price asked by a seller of securities. (When you are buying securities, you ask for an offer.) See Asked and Bid.

Open Market Operations: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect.

Original Issue Discount Bonds: Bonds sold at a substantial discount from Par Value at the time of original sale.

Par Value: The face value or principal amount of a security.

Portfolio: Collection of securities held by an investor.

Primary Dealer: A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities, broker-dealers, banks, and a few unregulated firms.

Prudent Person Rule: An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state – the so-called legal list. In other states the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

Qualified Public Depositories: A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

Rate of Return: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

Repurchase Agreement (RP or Repo): A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. Exception: When the Fed is said to be doing RP, it is lending money, that is, increasing bank reserves.

Safekeeping: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

Secondary Market: A market made for the purchase and sale of outstanding issues following the initial distribution.

Securities and Exchange Commission (SEC): Agency created by Congress to protect investors in securities transactions by administering securities legislation.

SEC Rule 15C3-1: See Uniform Net Capital Rule.

Structured Notes: Notes issued by Government Sponsored Enterprises (FHLB, FNMA, SLMA, etc.) and Corporations which have imbedded options (e.g., call features, step-up coupons, floating rate coupons, and derivative-based returns) into their debt structure. Their market performance is impacted by the fluctuation of interest rates, the volatility of the imbedded options and shifts in the shape of the yield curve.

Treasury Bills: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

Treasury Bonds: Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

Treasury Notes: Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from two to 10 years.

Uniform Net Capital Rule: Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities. Liquid capital includes cash and assets easily converted into cash.

Yield: The rate of annual income return on an investment, expressed as a percentage:

a) **Yield:** The rate of annual income return on an investment, expressed as a percentage.
b) **Net Yield or Yield to Maturity** is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

Section 14.13 Debt Management

(a) **Policy Overview** - Debt will be used to fund only capital projects or the purchase of capital assets that will continue to provide a benefit to the community during the term of the debt. Under no circumstance will long-term debt will be used to finance routine operating expenditures.

(b) **Creditworthiness Objectives**

(i) **Credit Ratings** - The City seeks to maintain the highest possible credit rating consistent with the City's financing objectives. The City of Pataskala will attempt to secure and maintain a long-term credit rating with one or more of the following agencies: Moody's Investors Service, Standard & Poor's, or Fitch. Obtaining, maintaining or improving the City's bond rating is an important objective of the City. Accordingly, the City will strive for continual improvement in its financial policies, practices, and performance.

(ii) **Continuing Disclosure** - The City is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, City

departments and agencies, other levels of government, and the general public to share clear, comprehensible, and accurate financial information. The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities and will abide by the provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 ("the Rule") concerning primary and secondary market disclosure.

In accordance with the Rule, and to assist the City's underwriters in complying with the Rule, the City will provide the following information pursuant to any Continuing Disclosure Certificate:

1) to the Municipal Securities Rulemaking Board (the "MSRB") through the Electronic Municipal Market Asset System ("EMMA") as the designated nationally recognized municipal securities information repository certain annual financial information, including financial statements, generally consistent with the information contained under the heading "Financial Reports and Examination of Accounts" ("annual financial information"); such information shall be provided on or before September 1 of each year for the fiscal year ending on the preceding December 31, or in each case, as soon as possible thereafter if such information is not available by such September 1.

2) To EMMA, in a timely manner, not in excess of ten business days after the occurrence of the event, notice of the occurrence of the following events with respect to the Bonds:

   a) Principal and interest payment delinquencies;
   b) Non-payment related defaults, if material;
   c) Unscheduled draws on debt service reserves reflecting financial difficulties;
   d) Unscheduled draws on credit enhancements reflecting financial difficulties;
   e) Substitution of credit or liquidity providers, or their failure to perform;
   f) Adverse tax opinions or events affecting the tax-exempt status of the security;
   g) Modifications to rights of security holders, if material;
   h) Bond calls, if material, and tender offers (except for mandatory scheduled redemptions not otherwise contingent upon the occurrence of an event);
   i) Defeasances;
   j) Release, substitution or sale of property securing repayment of the securities, if material;
   k) Rating changes;
   l) Failure to file continuing disclosure by deadline;
   m) Bankruptcy, insolvency, receivership or similar event of the obligated person;
   n) The consummation of a merger, consolidation, or acquisition involving an obligated person, or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and

o) Appointment of a successor or additional trustee or the change of name of a trustee, if material.

The Continuing Disclosure Certificate provides bondholders with certain enforcement rights in the event of a failure by the City to comply with the terms thereof; however, a default under the Continuing Disclosure Certificate does not constitute a default under the Authorizing Legislation. The Continuing Disclosure Certificate may also be subject to amendment or termination under certain circumstances in accordance with the Rule.

(iii) **Capital Planning** - To enhance creditworthiness and prudent financial management, the City of Pataskala is committed to systematic capital planning and long-term financial planning. .

1) Evidence of this commitment to systematic capital planning will be demonstrated through adoption and periodic adjustment of a Capital Improvement Plan and the annual adoption of a Five-Year Forecast.

2) The budgetary impact of debt service expenditures for proposed debt must be illustrated in the Annual and Capital Budgets as adopted, or modified, by Council.

(iv) **Renewal and Replacement Funds** - As a part of the annual budget process, the City will set aside funding (set at level based upon available funding, as determined by the City Administrator and the Finance Director) for the renewal and replacement of capital assets.

(v) **Statutory Debt Limits** - The City will keep outstanding debt within the limits prescribed by State law, including the "indirect 10-mill limitation". The City will consider using revenue debt in lieu of general obligation debt, when revenue debt is feasible.

(c) **Purposes and Uses of Debt**

(i) **Minimum Asset Life** - The City will consider long-term financing for the acquisition, maintenance, replacement, or expansion of physical assets (including land) only if they have a useful life of at least five years.

(ii) **Term of Debt** - The improvement will be financed over a period not exceeding the estimated useful life or average useful lives of the improvement or improvements being financed.

(iii) **Council Authorization** - The City shall issue debt only as specifically approved by City Council. Expenditure of such monies shall be in compliance with the designated purpose.

(iv) **Debt Issuance Considerations** - Factors to consider when determining whether or not to issue debt include, but not limited to the following:

1) Are sufficient current resources to fund the improvement?

2) Is in the best financial interest of the City, considering the costs of issuance relative to investment opportunities?

3) Is debt financing an appropriate method to achieve an equitable allocation of costs between current and future beneficiaries?

4) Whether it is in the best financial interest of the City, considering the costs of issuance relative to investment opportunities.

(v) **Interfund Borrowing** - The City shall refrain from interfund borrowing for the purpose of avoiding operating fund deficits, except for short-term (six months or less) borrowing from the General Fund. Interfund borrowing will be considered on a case-by-case basis, to the extent permitted by law, to finance high priority capital needs, but only when planned expenditures in the fund making the loan would not be adversely affected. The borrowing fund will pay interest at a market-based rate.

(vi) **Revenue-Backed Debt** - The City shall seek to finance the capital needs of its revenue-producing enterprise activities through the issuance of revenue-secured debt obligations (including revenue-secured general obligation bonds only upon the determination that such debt is cost beneficial to the City and provides the most attractive financing option to the City). The City will determine if the projected revenues are sufficient to repay the debt. These revenues shall be conservatively projected. Revenue anticipatory notes shall not exceed six months in duration and shall be issued only in anticipation of revenues to be received during the same calendar year

(vii) **Debt Service** - Debt service expenditures shall take priority over all other expenditures in the annual budget.

(d) **Debt Standards and Structure**

(i) **Term** - Debt will be structured to achieve the shortest period consistent with an equitable allocation of costs to current and future beneficiaries or users.

(ii) **Repayment Schedule** -

1) The City shall seek to repay its outstanding debt in a timely manner, and, where possible, in advance (e.g., principal prepayment) when excess funds are available and the debt structure permits prepayment.

2) The City will seek to structure debt with relatively level debt service (principal and interests) costs over the life of the debt.

(iii) **Credit Enhancements** – Enhancements such as letters of credit or bond insurance may be used, but only when its use reduces the present value of the net debt service by more than the cost of the enhancement.

(iv) **Call Provisions** - Call features shall be made as short as possible in context of seeking the optimal true interest cost and should generally be at par. Typical call provisions would provide for a 10-year call on a 20-year or greater term.

(v) **Issuance Costs** – Costs of issuance, such as bond counsel, municipal advisor, registrar/paying agent, printing costs and underwriter's discount will be charged to the bond issue to the extent permitted by law.

(vi) **Notes/Short-Term Debt** –

1) Use of short-term borrowing, such as bond anticipation notes (BANs) will be undertaken only if the transaction costs plus interest of the debt are less than the cost of internal borrowing, or the available cash is insufficient to meet capital funding requirements.

2) Rollovers/refinancing of short-term debt shall be accomplished through either a negotiated sale or private placement. The City believes that this approach is the most appropriate, due to the sensitivity to the ability to pay off the original note. Extreme market conditions could result in an undersubscribed situation in a competitively bid offering, leaving the City with a lack of funding to pay off the original note. .

(vii) **Refundings** –

1) Periodic reviews of all outstanding debt will be undertaken to evaluate refunding opportunities.

2) A refunding will be considered I, and when, there is a net economic benefit to the refunding. In general, advance refundings will be undertaken when a net present value (NPV) savings of at least three percent (3%) of the refunded debt can be achieved. Refundings that produce a NPV benefit of less than three percent will be considered on a case by case basis.

3) Advanced refundings, if legally permissible, will be typically offered through either a negotiated sale or private placement. As was the case in short-term debt, the City believes that this approach is the most appropriate, due to the sensitivity to the ability to pay off the original note. Extreme market conditions could result in an undersubscribed situation in a competitively bid offering, leaving the City with a lack of funding to pay off the original note.

(e) **Debt Administration and Process**

(i) **Competitive versus Negotiated Value**

1) In general, it this the policy of the City to issue 'new money' debt through a competitive bid process. Bids will be awarded on a true interest cost basis (TIC), providing other bidding requirements are satisfied.

2) Negotiated sales or private placements of debt will be considered when:

a) the complexity of the issue requires specialized expertise;

b) the size of the issue may limit the number of potential bidders;

c) a negotiated sale/private placement would result in substantial savings in time or money;

d) the City has determined that all competitive bids received are unsatisfactory; or

e) market conditions or City credit are unusually volatile or uncertain.

(ii) **Investment of Bond Proceeds** - All bond proceeds shall be invested consistent with the City's investment policy. Investment of proceeds and records thereof will be structured to comply with the arbitrage rebate compliance requirements of federal tax code.

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Article XV APPENDICES

Section 15.01 Appendix A - Employee Acknowledgement

ACKNOWLEDGMENT

By signing below, I acknowledge I have received a copy of the City of Pataskala's Employee Handbook & Policy Manual ("the Manual"). I understand it is my continuing responsibility to read, understand, and comply with all the policies contained in the Manual and any revisions/amendments made to it. If I have any questions about anything in the Manual, I will contact my direct supervisor.

I understand the Manual is intended only to outline the City's policies and provide its employees with important information. Following the policies contained in the Manual is considered a condition of continued employment. However, the Manual does not create, and will not be interpreted to create, a contract for employment nor forfeit or change the employee's employment status, whether at-will or via collective bargaining. I have entered into my employment relationship with the City voluntarily and understand it is for no specific length of time. Likewise, I recognize the Manual does not create, and will not be interpreted to create, a promise of future employment. I know my employment can be terminated at any time according to the City Charter, employment contract (if applicable), any applicable collective bargaining agreement, and/or Ohio law.

The Manual, and any of its provisions, may be changed, amended, or revoked by the City at any time without prior notice to the employee. No individual has the authority to change policies or the terms of the Manual. Only Council for the City of Pataskala can change policies or the contents of the Manual. The Manual is effective immediately and supersedes and replaces all previous versions. Unless contrary to the provisions of a collective bargaining agreement, failure to strictly follow any policy set forth in the Manual will result in discipline, up to and including termination.

Should any provision in the Manual be found to be unenforceable and/or invalid, such finding does not invalidate the entire Manual, but only the subject provision.

_____

Employee Name (printed)

_____ _____

Employee Signature Date

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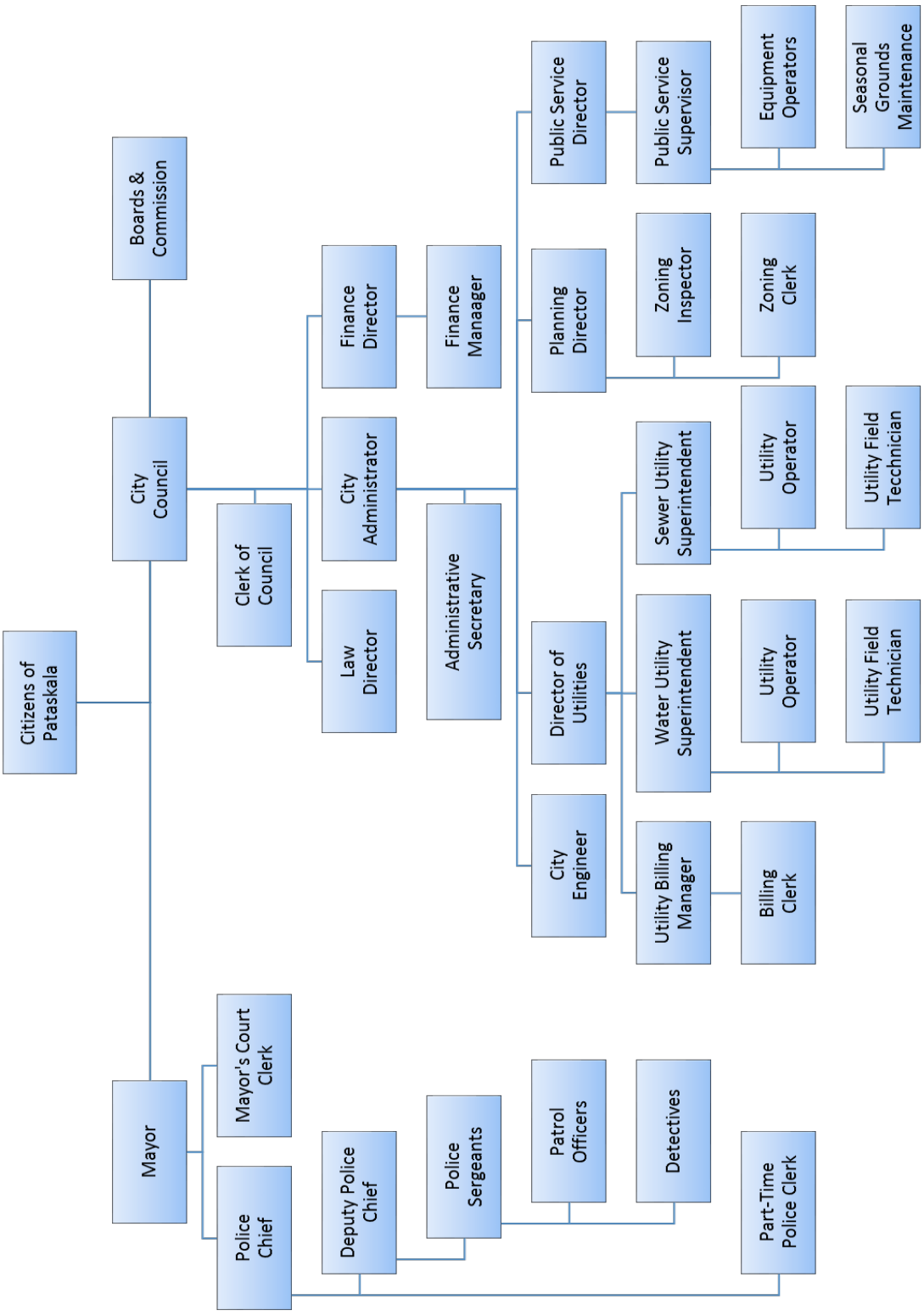
Section 15.02 Appendix B – Organizational Chart



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Section 15.03 Appendix C – Use of Confidential Information by Employee Disclosure Statement

City of Pataskala
Use of Confidential Information by Employee

I, _____, as an Employee of the City of Pataskala, do hereby acknowledge that I must comply with a number of State and Federal Laws which regulate the handling of confidential and personal information regarding both customers, clients, citizens, and other employees of the City of Pataskala. These laws may include but are not limited to FACTA, The Privacy Act, Gramm/Leach/Bliley, and ID Theft Laws (where applicable).

I understand that I must maintain the confidentiality of ALL documents, credit card information, and personal information of any type and that such information may only be used for the intended business purpose. Any other use of said information is strictly prohibited. Additionally, should I misuse or breach, any personal information of said clients and/or employees; I understand I will be held fully accountable both civilly and criminally, which may include, but not limited to, Federal and State fines, criminal terms, real or implied financial damages incurred by the client, employee, or this City.

I understand and will comply with the provisions listed above along with all other rules and regulations the City has in place regarding the handling of confidential information so as to protect the privacy of all parties involved.

_____
Employee

_____
Witness

_____
Date

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Section 15.04 Appendix D – Overtime Designation Form

OVERTIME DESIGNATION FORM

Purpose: This form is to be used whenever an employee has worked overtime hours and would like to retain the hours in their compensatory time bank instead of being paid overtime wages. Completed forms must be submitted to the Finance Department by the last day of the pay period or sooner. Any overtime hours not designated will be automatically paid to the employee.

Employee Name: _____ **Department:** _____

Date	Hours	Reason/Purpose

Total overtime hours worked or earned: _____ **(straight time,)**

Total hours requested to be paid out:* _____ **(straight time – must be in 30-minute increments)**

Total hours requested to be added to Comp Time balance:* _____ **(straight time)**

*Overtime will be paid at applicable rate 1 ½ times, 2 times, etc. Compensatory time will be booked at applicable rate 1 ½ times, etc.

_____ _____
Employee Signature **Date**

_____ _____
Supervisor Signature **Date**

Finance Use Only:	**Straight-Time**	**Extended**	**Confirmed/Posted**
Total Overtime Hours:			
Paid Overtime Hours:			
Accrued Comp Time:			

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Section 15.05 Appendix E – Compensatory Time Cash-Out Request Form

COMPENSATORY TIME CASH-OUT REQUEST FORM

Purpose: This form is to be used whenever an employee has accumulated compensatory time hours and would like to cash-out (e.g., be paid for) all or a portion of those hours. Completed forms must be submitted to the Finance Department by the last day of the pay period requesting payment, or earlier. Forms received after the cutoff will be processed in the next regularly scheduled payroll process.

Employee Name: _____ **Department:** _____

Current Comp Time Balance (hours): _____

Total hours requested to be paid out: _____ (

Estimated Comp Time Balance after cash-out: _____

I am hereby requesting that they city redeem the compensatory time recorded above and include in the next payroll cycle. Should my current balance be insufficient in order to be honored, I agree to accept the redemption of whatever reduced amount would be required in order to maintain compliance with any city policies.

_____ _____

Employee Signature **Date**

_____ _____

Supervisor Signature **Date**

Finance Use Only:

Current Balance : _____

Comp Hours Redeemed: _____

Adjusted Balance: _____

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Section 15.06 Appendix F – Employee Mileage Reimbursement Form .

Date: _____

Name: _____

Period From: _____ **To**: _____

Mileage Reimbursement Guidelines:

- The City will reimburse employee mileage at Internal Revenue Service approved federal rate.
- The employee is solely responsible for reporting all mileage incurred while conducting City business. Mileage is subject to review and approval by the department supervisor and the Finance Department. Amount requested for reimbursement may be changed upon review.

Date	Destination/Purpose	# Miles	X	IRS Rate	=	Reimbursement
	TOTAL MILEAGE REIMBURSEMENT REQUESTED					**$**

_____ _____
Employee Signature Date

_____ _____
Supervisor Signature Date

_____ _____
Finance Department Approval Date

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Section 15.07 Appendix G – Employee Timecard Adjustment Form

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Section 15.08 Appendix H – Sick Leave Donation Form

Employee Name: _____ **Department:** _____

Leave Recipient's Name: _____ **Department:** _____

Acknowledgement of Program Terms (please initial):

_____ I certify that I will retain a balance of at least eighty (80) hours of accrued sick leave after this donation is made.

_____ I understand that donating leave is voluntarily, and that any donated, but unused, leave shall not be returned to me.

Donor Certification:

I, _____, voluntarily agree to donate a portion of previously accrued sick leave. I do this solely to assist a fellow employee of the City of Pataskala, and I have not been coerced, intimidated, or financially induced into donating this leave. I do so freely and without reservation. I further understand that the person, to whom I am donating this leave, is under no obligation to repay this gift. Furthermore, I understand that all donated leave time will remain the property of the receiving employee, and that I will not be able to recover any time which is unused because the need of the recipient has concluded.

_____ _____

Employee Signature Date

_____ _____

City Administrator Approval Date

Finance Dept. Use Only:

Date Form Received: _____ **Donor Current Leave Balance**: _____

Post-Donation Donor Leave Balance: _____ **Approved (circle one)**: Yes No

Date Posted to Payroll: _____

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Section 15.09 Appendix I – Missing Receipt Form

EMPLOYEE EXPENSE MISSING RECEIPT CERTIFICATION FORM

I, _____, hereby certify that I have conducted business on behalf of the City, or have purchased and received goods utilizing the City's credit card. I further certify that the original receipt supporting the transaction was either inadvertently lost or destroyed, or I was not provided such receipt. I hereby certify that the purchase was allowable, for a proper public purpose, and relates to business conducted on behalf of the City which is described below (please include date, location, dollar amount, and purpose of expenditure):

_____

_____

_____

_____

The employee identified above understands that per City policy, the City Administrator or Finance Director have the authority to approve or deny the reimbursement request based upon the information provided, and the circumstances involved. Violations of City policy may result in the employee reimbursing the City for the cost of the item purchased or other non-approved spending.

_____ _____

Employee Signature Date

_____ _____

Supervisor Signature Date

_____ _____

Finance Department Approval Date

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Section 15.10 Appendix J – City Cardholder Agreement Form

I, _____ hereby acknowledge receipt of the following

credit card: _____ / _____ - _____ - _____ - _____
(type of credit card) (credit card number)

I understand that improper use of this card may result in disciplinary action, as outlined in City policy, as well as personal liability for any improper purchases. As a cardholder, I agree to comply with the terms and conditions of this agreement, including the attached City Credit Card Policies and Procedures agreement.

I acknowledge receipt of said Agreement and Policies/Procedures and confirm that I have read and understand the terms and conditions. I understand that by using this card, I will be making financial commitments on behalf of the City and that the City will be liable to

_____ for all charges made on this card.

(Name of Credit Card Company)

As a holder of this City credit card, I agree to accept the responsibility and accountability for the protection and proper use of the card, as enumerated above. I will return the card to the Finance Director, upon demand, during the period of my employment. I further agree to return the card upon termination of employment. I understand that the card is not to be used for personal purchases. If the card is used for personal purchases or for purchases for any other entity, the City will be entitled to reimbursement from me of such purchases. The City shall be entitled to pursue legal action, if required, to recover the cost of such purchases, together with costs of collection and reasonable attorney fees.

Signature _____ Date _____
(Cardholder)

Signature _____ Date _____
(Finance Director)

Accounting Department use only:

Date _____ Amount approved $_____

Account Number: _____

Signature _____
(Finance Director)

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Section 15.11 Appendix K - Schedule of Capitalization Thresholds & Useful Lives

Class Description	Asset Category	Category Description	Useful Life (yrs)	Asset Class	Capitalization Threshold
Buildings & Improvements	CARP	Carpeting	5	BLDGS	$10,000.00
	CEIL	Ceiling Finish	10	BLDGS	$10,000.00
	COMF	Computer Flooring	10	BLDGS	$10,000.00
	ELEC	Electrical	20	BLDGS	$10,000.00
	ELEV	Elevators	20	BLDGS	$10,000.00
	EXCV	Excavation	50	BLDGS	$10,000.00
	EXWL	Exterior Walls	50	BLDGS	$10,000.00
	FIRS	Fire System	25	BLDGS	$10,000.00
	FLCV	Floor Covering	15	BLDGS	$10,000.00
	FLST	Floor Structure	50	BLDGS	$10,000.00
	FOUN	Foundation	50	BLDGS	$10,000.00
	FRAM	Frame	50	BLDGS	$10,000.00
	HVAC	HVAC	20	BLDGS	$10,000.00
	INCO	Interior Construction	15	BLDGS	$10,000.00
	INRN	Interior Renovation	10	BLDGS	$10,000.00
	PERM	Permanent Structures	50	BLDGS	$50,000.00
	PLUM	Plumbing	20	BLDGS	$10,000.00
	PORT	Portable Structures	25	BLDGS	$10,000.00
	ROOF	Roof Cover	15	BLDGS	$10,000.00
	WIND	Windows	20	BLDGS	$10,000.00
Infrastructure	ALYA	Alleys – Asphaltic Concrete	20	INFRAS	$25,000.00
	ALYC	Alleys – Concrete	20	INFRAS	$25,000.00
	ELEC	Electric Service	30	INFRAS	$25,000.00
	FIBR	Fiberoptic Cabling	20	INFRAS	$25,000.00
	PLTA	Parking Lot - Asphalt	15	INFRAS	$25,000.00
	PLTC	Parking Lot - Concrete	30	INFRAS	$25,000.00
	ROAD	Asphaltic Concrete Road	20	INFRAS	$25,000.00
	SDRC	Storm Drains – Concrete	40	INFRAS	$25,000.00
	SDRI	Storm Drains - Cast Iron	30	INFRAS	$25,000.00
	SDRM	Storm Drains - Metal Corrugated	30	INFRAS	$25,000.00
	SDRP	Storm Drains - Plastic	25	INFRAS	$25,000.00
	STRL	Street Lights	20	INFRAS	$25,000.00
	SWLK	Sidewalks - Concrete	35	INFRAS	$25,000.00
	SWLP	Sidewalks – Asphalt	15	INFRAS	$25,000.00
	SWRB	Sewer Lines - Brick	90	INFRAS	$25,000.00
	SWRC	Sewer Lines - Concrete	50	INFRAS	$25,000.00

Class Description	Asset Category	Category Description	Useful Life (yrs)	Asset Class	Capitalization Threshold
Infrastructure	SWRF	Sewer Lines - Fiberglass Sleeve	75	INFRAS	$25,000.00
	TLTH	Traffic Lights - Hung Wire	15	INFRAS	$15,000.00
	TLTM	Traffic Lights - Mast Arms	20	INFRAS	$15,000.00
	WMTR	Water Meters	15	INFRAS	$10,000.00
Land	LDIM	Improved Lands	0	LAND	$0.00
	LDNI	Unimproved Lands	0	LAND	$0.00
Land Improvements	ATHL	Athletic Fields	15	LANDIMP	$25,000.00
	BLEA	Bleachers	20	LANDIMP	$25,000.00
	FENC	Fencing & Gates	20	LANDIMP	$25,000.00
	FHYD	Fire Hydrants	30	LANDIMP	$25,000.00
	FLAG	Flagpole	20	LANDIMP	$25,000.00
	FNTN	Fountains	20	LANDIMP	$25,000.00
	FUEL	Fuel Tank (above ground)		LANDIMP	$25,000.00
	LAND	Landscaping	10	LANDIMP	$25,000.00
	OLIT	Outdoor Lighting	20	LANDIMP	$25,000.00
	PKLT	Parking Lots	20	LANDIMP	$25,000.00
	RETN	Retaining Walls	20	LANDIMP	$25,000.00
	RNTR	Running Track	15	LANDIMP	$25,000.00
	SEPT	Septic Systems	15	LANDIMP	$25,000.00
	SOCR	Soccer Fields	15	LANDIMP	$25,000.00
	SPRN	Outside Sprinkler Systems	25	LANDIMP	$25,000.00
	STAD	Stadiums	45	LANDIMP	$25,000.00
Land Improvements	SWIM	Swimming Pools	20	LANDIMP	$25,000.00
	TENN	Tennis Courts	20	LANDIMP	$25,000.00
	UTIL	Water & Sewer Treatment System Components	20	LANDIMP	$25,000.00
Land Improvements – Not Depreciated	LIND	Land Improvements – not depreciated	0	LANDIMPND	$0.00
Equipment	AEQU	Athletic Equipment	10	EQUIP	$10,000.00
	AGRI	Grounds & Agricultural Equipment	15	EQUIP	$10,000.00
	APPL	Appliances & Food Service Equipment	10	EQUIP	$10,000.00
	AUDI	Audiovisual Equipment	7	EQUIP	$10,000.00
	BOOK	Books & Multimedia Materials	5	EQUIP	$10,000.00
	COMM	Communications Equipment	10	EQUIP	$5,000.00

Class Description	Asset Category	Category Description	Useful Life (yrs)	Asset Class	Capitalization Threshold
	COMP	Computer Equipment	3	EQUIP	$5,000.00
	CONS	Construction Equipment	12	EQUIP	$10,000.00
	CUST	Custodial Equipment	15	EQUIP	$5,000.00
	FURN	Furniture	20	EQUIP	$5,000.00
	LABS	Lab & Science Equipment	10	EQUIP	$5,000.00
	LAWE	Law Enforcement Equipment	10	EQUIP	$5,000.00
	MACH	Machinery & Tools	15	EQUIP	$5,000.00
	OEQP	Office Equipment	5	EQUIP	$5,000.00
	OREC	Outdoors Recreational Equipment	15	EQUIP	$5,000.00
	SFTW	Computer Software	5	EQUIP	$10,000.00
	STAG	Stage & Auditorium Equipment	20	EQUIP	$5,000.00
	XERX	Photocopiers	5	EQUIP	$10,000.00
Vehicles	CARS	Cars & Light Trucks	5	VEHCL	$25,000.00
	DUMP	Dump Trucks	10	VEHCL	$25,000.00
	HEVY	Heavy Equipment	15	VEHCL	$25,000.00
	TRAL	Trailers	15	VEHCL	$25,000.00
Intangible Assets	MKTG	Marketing, Branding & Promotional Investment	10	INTANG	$50,000.00
	OINT	Other Intangible Assets	10	INTANG	$50,000.00

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Section 15.12 Appendix L - Auditor of State Fraud Acknowledgement

Acknowledgement of receipt of Auditor of State fraud reporting-system information

Employee Name: _____

Employee ID Number: _____

Pursuant to Ohio Revised Code 117.103(B)(1), a public office shall provide information about the Ohio fraud-reporting system and the means of reporting fraud to each new employee upon employment with the public office.

Each new employee has thirty days after beginning employment to confirm receipt of this information. By signing below you are acknowledging (insert public employer) provided you information about the fraud-reporting system as described by Section 117.103(A) of the Revised Code, and that you have read and understand the information provided. You are also acknowledging you have received and read the information regarding Section 124.341 of the Revised Code and the protections you are provided as a classified or unclassified employee if you use the before- mentioned fraud reporting system.

I have read the information provided by my employer regarding the fraud-reporting system operated by the Ohio Auditor of State's office. I further state that the undersigned signature acknowledges receipt of this information.

_____

PLEASE SIGN NAME AND DATE

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Section 15.13 Appendix M – Federal Per Diem Meal Reimbursement Guide

The Finance Department shall publish the updated Federal per diem meal reimbursement guide as appropriate. Reimbursement for all meals shall be in accordance with the guide in effect as of the date of travel, and in compliance with Section 13.02 (Travel and Expense Reimbursement) of this Employee Handbook & Policy manual. Updated copies should be maintained in this section of the manual for future reference.

State	Destination	Location/County Defined	Breakfast	Lunch	Dinner	Total
AL	Birmingham	Jefferson / Shelby	$12.50	$17.50	$29.00	**$59.00**
AL	Gulf Shores	Baldwin	$13.56	$18.98	$31.46	**$64.00**
AL	Mobile	Mobile	$12.50	$17.50	$29.00	**$59.00**
AR	Hot Springs	Garland	$12.50	$17.50	$29.00	**$59.00**
AR	Little Rock	Pulaski	$12.50	$17.50	$29.00	**$59.00**
AZ	Grand Canyon / Flagstaff	Coconino / Yavapai less the city of Sedona	$13.56	$18.98	$31.46	**$64.00**
AZ	Kayenta	Navajo	$12.50	$17.50	$29.00	**$59.00**
AZ	Phoenix / Scottsdale	Maricopa	$12.50	$17.50	$29.00	**$59.00**
AZ	Sedona	City Limits of Sedona	$15.68	$21.95	$36.37	**$74.00**
AZ	Tucson	Pima	$12.50	$17.50	$29.00	**$59.00**
CA	Antioch / Brentwood / Concord	Contra Costa	$13.56	$18.98	$31.46	**$64.00**
CA	Bakersfield / Ridgecrest	Kern	$12.50	$17.50	$29.00	**$59.00**
CA	Barstow / Ontario / Victorville	San Bernardino	$11.44	$16.02	$26.54	**$54.00**
CA	Death Valley	Inyo	$13.56	$18.98	$31.46	**$64.00**
CA	Eureka / Arcata / McKinleyville	Humboldt	$15.68	$21.95	$36.37	**$74.00**
CA	Fresno	Fresno	$13.56	$18.98	$31.46	**$64.00**
CA	Los Angeles	Los Angeles / Orange / Ventura / Edwards AFB less the city of Santa Monica	$13.56	$18.98	$31.46	**$64.00**
CA	Mammoth Lakes	Mono	$15.68	$21.95	$36.37	**$74.00**
CA	Mill Valley / San Rafael / Novato	Marin	$15.68	$21.95	$36.37	**$74.00**
CA	Monterey	Monterey	$15.68	$21.95	$36.37	**$74.00**
CA	Napa	Napa	$14.62	$20.47	$33.91	**$69.00**
CA	Oakhurst	Madera	$13.56	$18.98	$31.46	**$64.00**
CA	Oakland	Alameda	$14.62	$20.47	$33.91	**$69.00**
CA	Palm Springs	Riverside	$13.56	$18.98	$31.46	**$64.00**
CA	Point Arena / Gualala	Mendocino	$14.62	$20.47	$33.91	**$69.00**
CA	Redding	Shasta	$13.56	$18.98	$31.46	**$64.00**
CA	Sacramento	Sacramento	$13.56	$18.98	$31.46	**$64.00**
CA	San Diego	San Diego	$13.56	$18.98	$31.46	**$64.00**
CA	San Francisco	San Francisco	$15.68	$21.95	$36.37	**$74.00**
CA	San Luis Obispo	San Luis Obispo	$13.56	$18.98	$31.46	**$64.00**
CA	San Mateo / Foster City / Belmont	San Mateo	$14.62	$20.47	$33.91	**$69.00**
CA	Santa Barbara	Santa Barbara	$15.68	$21.95	$36.37	**$74.00**

State	Destination	Location/County Defined	Breakfast	Lunch	Dinner	Total
CA	Santa Cruz	Santa Cruz	$12.50	$17.50	$29.00	**$59.00**
CA	Santa Monica	City limits of Santa Monica	$13.56	$18.98	$31.46	**$64.00**
CA	Santa Rosa	Sonoma	$13.56	$18.98	$31.46	**$64.00**
CA	South Lake Tahoe	El Dorado	$13.56	$18.98	$31.46	**$64.00**
CA	Stockton	San Joaquin	$13.56	$18.98	$31.46	**$64.00**
CA	Sunnyvale / Palo Alto / San Jose	Santa Clara	$13.56	$18.98	$31.46	**$64.00**
CA	Tahoe City	Placer	$13.56	$18.98	$31.46	**$64.00**
CA	Truckee	Nevada	$15.68	$21.95	$36.37	**$74.00**
CA	Visalia / Lemoore	Tulare / Kings	$12.50	$17.50	$29.00	**$59.00**
CA	West Sacramento / Davis	Yolo	$13.56	$18.98	$31.46	**$64.00**
CA	Yosemite National Park	Mariposa	$14.62	$20.47	$33.91	**$69.00**
CO	Aspen	Pitkin	$15.68	$21.95	$36.37	**$74.00**
CO	Boulder / Broomfield	Boulder / Broomfield	$12.50	$17.50	$29.00	**$59.00**
CO	Colorado Springs	El Paso	$12.50	$17.50	$29.00	**$59.00**
CO	Cortez	Montezuma	$12.50	$17.50	$29.00	**$59.00**
CO	Crested Butte / Gunnison	Gunnison	$13.56	$18.98	$31.46	**$64.00**
CO	Denver / Aurora	Denver / Adams / Arapahoe / Jefferson	$14.62	$20.47	$33.91	**$69.00**
CO	Douglas	Douglas	$12.50	$17.50	$29.00	**$59.00**
CO	Durango	La Plata	$13.56	$18.98	$31.46	**$64.00**
CO	Fort Collins / Loveland	Larimer	$12.50	$17.50	$29.00	**$59.00**
CO	Grand Lake	Grand	$13.56	$18.98	$31.46	**$64.00**
CO	Montrose	Montrose	$13.56	$18.98	$31.46	**$64.00**
CO	Silverthorne / Breckenridge	Summit	$13.56	$18.98	$31.46	**$64.00**
CO	Steamboat Springs	Routt	$15.68	$21.95	$36.37	**$74.00**
CO	Telluride	San Miguel	$15.68	$21.95	$36.37	**$74.00**
CO	Vail	Eagle	$15.68	$21.95	$36.37	**$74.00**
CT	Bridgeport / Danbury	Fairfield	$13.56	$18.98	$31.46	**$64.00**
CT	Cromwell / Old Saybrook	Middlesex	$13.56	$18.98	$31.46	**$64.00**
CT	Hartford	Hartford	$12.50	$17.50	$29.00	**$59.00**
CT	New Haven	New Haven	$13.56	$18.98	$31.46	**$64.00**
CT	New London / Groton	New London	$13.56	$18.98	$31.46	**$64.00**
DC	District of Columbia	Washington DC (also the cities of Alexandria, Falls Church and Fairfax, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland)	$14.62	$20.47	$33.91	**$69.00**
DE	Dover	Kent	$11.44	$16.02	$26.54	**$54.00**
DE	Lewes	Sussex	$12.50	$17.50	$29.00	**$59.00**
DE	Wilmington	New Castle	$11.44	$16.02	$26.54	**$54.00**
FL	Boca Raton / Delray Beach / Jupiter	Palm Beach / Hendry	$12.50	$17.50	$29.00	**$59.00**
FL	Bradenton	Manatee	$11.44	$16.02	$26.54	**$54.00**

State	Destination	Location/County Defined	Breakfast	Lunch	Dinner	Total
FL	Cocoa Beach	Brevard	$13.56	$18.98	$31.46	**$64.00**
FL	Daytona Beach	Volusia	$12.50	$17.50	$29.00	**$59.00**
FL	Fort Lauderdale	Broward	$13.56	$18.98	$31.46	**$64.00**
FL	Fort Myers	Lee	$12.50	$17.50	$29.00	**$59.00**
FL	Fort Walton Beach / De Funiak Springs	Okaloosa / Walton	$13.56	$18.98	$31.46	**$64.00**
FL	Gainesville	Alachua	$12.50	$17.50	$29.00	**$59.00**
FL	Gulf Breeze	Santa Rosa	$13.56	$18.98	$31.46	**$64.00**
FL	Key West	Monroe	$14.62	$20.47	$33.91	**$69.00**
FL	Miami	Miami-Dade	$13.56	$18.98	$31.46	**$64.00**
FL	Naples	Collier	$13.56	$18.98	$31.46	**$64.00**
FL	Orlando	Orange	$12.50	$17.50	$29.00	**$59.00**
FL	Panama City	Bay	$12.50	$17.50	$29.00	**$59.00**
FL	Pensacola	Escambia	$12.50	$17.50	$29.00	**$59.00**
FL	Punta Gorda	Charlotte	$12.50	$17.50	$29.00	**$59.00**
FL	Sarasota	Sarasota	$12.50	$17.50	$29.00	**$59.00**
FL	Sebring	Highlands	$11.44	$16.02	$26.54	**$54.00**
FL	St. Augustine	St. Johns	$12.50	$17.50	$29.00	**$59.00**
FL	Stuart	Martin	$12.50	$17.50	$29.00	**$59.00**
FL	Tallahassee	Leon	$11.44	$16.02	$26.54	**$54.00**
FL	Tampa / St. Petersburg	Pinellas / Hillsborough	$11.44	$16.02	$26.54	**$54.00**
FL	Vero Beach	Indian River	$12.50	$17.50	$29.00	**$59.00**
GA	Athens	Clarke	$12.50	$17.50	$29.00	**$59.00**
GA	Atlanta	Fulton / Dekalb / Cobb	$14.62	$20.47	$33.91	**$69.00**
GA	Augusta	Richmond	$12.50	$17.50	$29.00	**$59.00**
GA	Jekyll Island / Brunswick	Glynn	$13.56	$18.98	$31.46	**$64.00**
GA	Savannah	Chatham	$12.50	$17.50	$29.00	**$59.00**
IA	Cedar Rapids	Linn	$11.44	$16.02	$26.54	**$54.00**
IA	Dallas	Dallas	$11.44	$16.02	$26.54	**$54.00**
IA	Des Moines	Polk	$12.50	$17.50	$29.00	**$59.00**
ID	Bonner's Ferry / Sandpoint	Bonner / Boundary / Shoshone	$13.56	$18.98	$31.46	**$64.00**
ID	Coeur d'Alene	Kootenai	$12.50	$17.50	$29.00	**$59.00**
ID	Sun Valley / Ketchum	Blaine / Elmore	$11.44	$16.02	$26.54	**$54.00**
IL	Bolingbrook / Romeoville / Lemont	Will	$11.44	$16.02	$26.54	**$54.00**
IL	Chicago	Cook / Lake	$15.68	$21.95	$36.37	**$74.00**
IL	O'Fallon / Fairview Heights / Collinsville	Bond / Calhoun / Clinton / Jersey / Macoupin / Madison / Monroe / St. Clair	$11.44	$16.02	$26.54	**$54.00**
IL	Oak Brook Terrace	Dupage	$12.50	$17.50	$29.00	**$59.00**
IN	Bloomington	Monroe	$14.62	$20.47	$33.91	**$69.00**
IN	Ft. Wayne	Allen	$11.44	$16.02	$26.54	**$54.00**
IN	Hammond / Munster / Merrillville	Lake	$12.50	$17.50	$29.00	**$59.00**
IN	Indianapolis / Carmel	Marion / Hamilton	$11.44	$16.02	$26.54	**$54.00**
IN	Lafayette / West Lafayette	Tippecanoe	$11.44	$16.02	$26.54	**$54.00**
IN	South Bend	St. Joseph	$12.50	$17.50	$29.00	**$59.00**

State	Destination	Location/County Defined	Breakfast	Lunch	Dinner	Total
KS	Kansas City / Overland Park	Wyandotte / Johnson / Leavenworth	$13.56	$18.98	$31.46	**$64.00**
KS	Wichita	Sedgwick	$12.50	$17.50	$29.00	**$59.00**
KY	Boone	Boone	$11.44	$16.02	$26.54	**$54.00**
KY	Kenton	Kenton	$14.62	$20.47	$33.91	**$69.00**
KY	Lexington	Fayette	$11.44	$16.02	$26.54	**$54.00**
KY	Louisville	Jefferson	$12.50	$17.50	$29.00	**$59.00**
LA	Alexandria / Leesville / Natchitoches	Allen / Jefferson Davis / Natchitoches / Rapides / Vernon Parishes	$13.56	$18.98	$31.46	**$64.00**
LA	Baton Rouge	East Baton Rouge Parish	$12.50	$17.50	$29.00	**$59.00**
LA	New Orleans	Orleans / St. Bernard / Jefferson / Plaquemine Parishes	$13.56	$18.98	$31.46	**$64.00**
MA	Andover	Essex	$12.50	$17.50	$29.00	**$59.00**
MA	Boston / Cambridge	Suffolk, city of Cambridge	$14.62	$20.47	$33.91	**$69.00**
MA	Burlington / Woburn	Middlesex less the city of Cambridge	$13.56	$18.98	$31.46	**$64.00**
MA	Falmouth	City limits of Falmouth	$13.56	$18.98	$31.46	**$64.00**
MA	Hyannis	Barnstable less the city of Falmouth	$13.56	$18.98	$31.46	**$64.00**
MA	Martha's Vineyard	Dukes	$15.68	$21.95	$36.37	**$74.00**
MA	Nantucket	Nantucket	$15.68	$21.95	$36.37	**$74.00**
MA	Northampton	Hampshire	$13.56	$18.98	$31.46	**$64.00**
MA	Pittsfield	Berkshire	$13.56	$18.98	$31.46	**$64.00**
MA	Plymouth / Taunton / New Bedford	Plymouth / Bristol	$12.50	$17.50	$29.00	**$59.00**
MA	Quincy	Norfolk	$12.50	$17.50	$29.00	**$59.00**
MA	Springfield	Hampden	$12.50	$17.50	$29.00	**$59.00**
MA	Worcester	Worcester	$12.50	$17.50	$29.00	**$59.00**
MD	Aberdeen / Bel Air / Belcamp	Harford	$12.50	$17.50	$29.00	**$59.00**
MD	Annapolis	Anne Arundel	$14.62	$20.47	$33.91	**$69.00**
MD	Baltimore City	Baltimore City	$14.62	$20.47	$33.91	**$69.00**
MD	Baltimore County	Baltimore	$12.50	$17.50	$29.00	**$59.00**
MD	Cambridge / St. Michaels	Dorchester / Talbot	$13.56	$18.98	$31.46	**$64.00**
MD	Centreville	Queen Anne	$14.62	$20.47	$33.91	**$69.00**
MD	Columbia	Howard	$13.56	$18.98	$31.46	**$64.00**
MD	Frederick	Frederick	$12.50	$17.50	$29.00	**$59.00**
MD	Lexington Park / Leonardtown / Lusby	St. Mary's / Calvert	$12.50	$17.50	$29.00	**$59.00**
MD	Ocean City	Worcester	$13.56	$18.98	$31.46	**$64.00**
ME	Bar Harbor	Hancock	$15.68	$21.95	$36.37	**$74.00**
ME	Kennebunk / Kittery / Sanford	York	$12.50	$17.50	$29.00	**$59.00**
ME	Portland	Cumberland / Sagadahoc	$12.50	$17.50	$29.00	**$59.00**
ME	Rockport	Knox	$14.62	$20.47	$33.91	**$69.00**
MI	Ann Arbor	Washtenaw	$12.50	$17.50	$29.00	**$59.00**
MI	Benton Harbor / St. Joseph / Stevensville	Berrien	$11.44	$16.02	$26.54	**$54.00**

State	Destination	Location/County Defined	Breakfast	Lunch	Dinner	Total
MI	Detroit	Wayne	$11.44	$16.02	$26.54	**$54.00**
MI	East Lansing / Lansing	Ingham / Eaton	$12.50	$17.50	$29.00	**$59.00**
MI	Grand Rapids	Kent	$12.50	$17.50	$29.00	**$59.00**
MI	Holland	Ottawa	$12.50	$17.50	$29.00	**$59.00**
MI	Kalamazoo / Battle Creek	Kalamazoo / Calhoun	$11.44	$16.02	$26.54	**$54.00**
MI	Mackinac Island	Mackinac	$12.50	$17.50	$29.00	**$59.00**
MI	Midland	Midland	$11.44	$16.02	$26.54	**$54.00**
MI	Muskegon	Muskegon	$11.44	$16.02	$26.54	**$54.00**
MI	Petoskey	Emmet	$12.50	$17.50	$29.00	**$59.00**
MI	Pontiac / Auburn Hills	Oakland	$11.44	$16.02	$26.54	**$54.00**
MI	South Haven	Van Buren	$12.50	$17.50	$29.00	**$59.00**
MI	Traverse City / Leland	Grand Traverse / Leelanau	$15.68	$21.95	$36.37	**$74.00**
MN	Duluth	St. Louis	$13.56	$18.98	$31.46	**$64.00**
MN	Eagan / Burnsville / Mendota Heights	Dakota	$12.50	$17.50	$29.00	**$59.00**
MN	Minneapolis / St. Paul	Hennepin / Ramsey	$13.56	$18.98	$31.46	**$64.00**
MN	Rochester	Olmsted	$13.56	$18.98	$31.46	**$64.00**
MO	Kansas City	Jackson / Clay / Cass / Platte	$13.56	$18.98	$31.46	**$64.00**
MO	St. Louis	St. Louis / St. Louis City / St. Charles / Crawford / Franklin / Jefferson / Lincoln / Warren / Washington	$11.44	$16.02	$26.54	**$54.00**
MS	Oxford	Lafayette	$13.56	$18.98	$31.46	**$64.00**
MS	Southaven	Desoto	$12.50	$17.50	$29.00	**$59.00**
MS	Starkville	Oktibbeha	$11.44	$16.02	$26.54	**$54.00**
MT	Big Sky / West Yellowstone	Gallatin	$12.50	$17.50	$29.00	**$59.00**
MT	Butte	Silver Bow	$13.56	$18.98	$31.46	**$64.00**
MT	Glendive / Sidney	Dawson / Richland	$14.62	$20.47	$33.91	**$69.00**
MT	Helena	Lewis and Clark	$13.56	$18.98	$31.46	**$64.00**
MT	Missoula / Polson / Kalispell	Missoula / Lake / Flathead	$12.50	$17.50	$29.00	**$59.00**
NC	Asheville	Buncombe	$12.50	$17.50	$29.00	**$59.00**
NC	Atlantic Beach / Morehead City	Carteret	$13.56	$18.98	$31.46	**$64.00**
NC	Chapel Hill	Orange	$14.62	$20.47	$33.91	**$69.00**
NC	Charlotte	Mecklenburg	$12.50	$17.50	$29.00	**$59.00**
NC	Durham	Durham	$12.50	$17.50	$29.00	**$59.00**
NC	Fayetteville	Cumberland	$11.44	$16.02	$26.54	**$54.00**
NC	Greensboro	Guilford	$11.44	$16.02	$26.54	**$54.00**
NC	Kill Devil	Dare	$13.56	$18.98	$31.46	**$64.00**
NC	New Bern / Havelock	Craven	$11.44	$16.02	$26.54	**$54.00**
NC	Raleigh	Wake	$12.50	$17.50	$29.00	**$59.00**
NC	Wilmington	New Hanover	$12.50	$17.50	$29.00	**$59.00**
ND	Dickinson / Beulah	Stark / Mercer / Billings	$14.62	$20.47	$33.91	**$69.00**
ND	Minot	Ward	$13.56	$18.98	$31.46	**$64.00**

State	Destination	Location/County Defined	Breakfast	Lunch	Dinner	Total
ND	Williston	Williams / Mountrail / McKenzie	$14.62	$20.47	$33.91	**$69.00**
NE	Omaha	Douglas	$13.56	$18.98	$31.46	**$64.00**
NH	Concord	Merrimack	$12.50	$17.50	$29.00	**$59.00**
NH	Conway	Caroll	$11.44	$16.02	$26.54	**$54.00**
NH	Durham	Strafford	$11.44	$16.02	$26.54	**$54.00**
NH	Laconia	Belknap	$14.62	$20.47	$33.91	**$69.00**
NH	Lebanon / Lincoln / West Lebanon	Grafton / Sullivan	$13.56	$18.98	$31.46	**$64.00**
NH	Manchester	Hillsborough	$13.56	$18.98	$31.46	**$64.00**
NH	Portsmouth	Rockingham	$12.50	$17.50	$29.00	**$59.00**
NJ	Atlantic City / Ocean City / Cape May	Atlantic / Cape May	$13.56	$18.98	$31.46	**$64.00**
NJ	Cherry Hill / Moorestown	Camden / Burlington	$12.50	$17.50	$29.00	**$59.00**
NJ	Eatontown / Freehold	Monmouth	$12.50	$17.50	$29.00	**$59.00**
NJ	Edison / Piscataway	Middlesex	$12.50	$17.50	$29.00	**$59.00**
NJ	Flemington	Hunterdon	$13.56	$18.98	$31.46	**$64.00**
NJ	Newark	Essex / Bergen / Hudson / Passaic	$13.56	$18.98	$31.46	**$64.00**
NJ	Parsippany	Morris	$12.50	$17.50	$29.00	**$59.00**
NJ	Princeton / Trenton	Mercer	$12.50	$17.50	$29.00	**$59.00**
NJ	Somerset	Somerset	$12.50	$17.50	$29.00	**$59.00**
NJ	Springfield / Cranford / New Providence	Union	$12.50	$17.50	$29.00	**$59.00**
NJ	Toms River	Ocean	$13.56	$18.98	$31.46	**$64.00**
NM	Carlsbad	Eddy	$11.44	$16.02	$26.54	**$54.00**
NM	Las Cruces	Dona Ana	$12.50	$17.50	$29.00	**$59.00**
NM	Santa Fe	Santa Fe	$13.56	$18.98	$31.46	**$64.00**
NM	Taos	Taos	$14.62	$20.47	$33.91	**$69.00**
NV	Incline Village / Reno / Sparks	Washoe	$13.56	$18.98	$31.46	**$64.00**
NV	Las Vegas	Clark	$13.56	$18.98	$31.46	**$64.00**
NY	Albany	Albany	$12.50	$17.50	$29.00	**$59.00**
NY	Binghamton / Owego	Broome / Tioga	$12.50	$17.50	$29.00	**$59.00**
NY	Buffalo	Erie	$13.56	$18.98	$31.46	**$64.00**
NY	Floral Park / Garden City / Great Neck	Nassau	$14.62	$20.47	$33.91	**$69.00**
NY	Glens Falls	Warren	$13.56	$18.98	$31.46	**$64.00**
NY	Ithaca / Waterloo / Romulus	Tompkins / Seneca	$12.50	$17.50	$29.00	**$59.00**
NY	Kingston	Ulster	$14.62	$20.47	$33.91	**$69.00**
NY	Lake Placid	Essex	$15.68	$21.95	$36.37	**$74.00**
NY	New York City	Bronx / Kings / New York / Queens / Richmond	$15.68	$21.95	$36.37	**$74.00**
NY	Niagara Falls	Niagara	$12.50	$17.50	$29.00	**$59.00**
NY	Nyack / Palisades	Rockland	$13.56	$18.98	$31.46	**$64.00**
NY	Poughkeepsie	Dutchess	$13.56	$18.98	$31.46	**$64.00**
NY	Riverhead / Ronkonkoma / Melville	Suffolk	$13.56	$18.98	$31.46	**$64.00**

State	Destination	Location/County Defined	Breakfast	Lunch	Dinner	Total
NY	Rochester	Monroe	$12.50	$17.50	$29.00	**$59.00**
NY	Saratoga Springs / Schenectady	Saratoga / Schenectady	$13.56	$18.98	$31.46	**$64.00**
NY	Syracuse / Oswego	Onondaga / Oswego	$12.50	$17.50	$29.00	**$59.00**
NY	Tarrytown / White Plains / New Rochelle	Westchester	$13.56	$18.98	$31.46	**$64.00**
NY	Troy	Rensselaer	$13.56	$18.98	$31.46	**$64.00**
NY	Watertown	Jefferson	$11.44	$16.02	$26.54	**$54.00**
NY	West Point	Orange	$12.50	$17.50	$29.00	**$59.00**
OH	Akron	Summit	$11.44	$16.02	$26.54	**$54.00**
OH	Canton	Stark	$12.50	$17.50	$29.00	**$59.00**
OH	Cincinnati	Hamilton / Clermont	$14.62	$20.47	$33.91	**$69.00**
OH	Cleveland	Cuyahoga	$14.62	$20.47	$33.91	**$69.00**
OH	Columbus	Franklin	$12.50	$17.50	$29.00	**$59.00**
OH	Dayton / Fairborn	Greene / Darke / Montgomery	$12.50	$17.50	$29.00	**$59.00**
OH	Hamilton	Butler / Warren	$11.44	$16.02	$26.54	**$54.00**
OH	Medina / Wooster	Wayne / Medina	$11.44	$16.02	$26.54	**$54.00**
OH	Mentor	Lake	$12.50	$17.50	$29.00	**$59.00**
OH	Sandusky / Bellevue	Erie / Huron	$11.44	$16.02	$26.54	**$54.00**
OH	Youngstown	Mahoning / Trumbull	$11.44	$16.02	$26.54	**$54.00**
OK	Enid	Garfield	$12.50	$17.50	$29.00	**$59.00**
OK	Oklahoma City	Oklahoma	$12.50	$17.50	$29.00	**$59.00**
OR	Beaverton	Washington	$12.50	$17.50	$29.00	**$59.00**
OR	Bend	Deschutes	$12.50	$17.50	$29.00	**$59.00**
OR	Clackamas	Clackamas	$12.50	$17.50	$29.00	**$59.00**
OR	Eugene / Florence	Lane	$12.50	$17.50	$29.00	**$59.00**
OR	Lincoln City	Lincoln	$12.50	$17.50	$29.00	**$59.00**
OR	Portland	Multnomah	$13.56	$18.98	$31.46	**$64.00**
OR	Seaside	Clatsop	$14.62	$20.47	$33.91	**$69.00**
PA	Allentown / Easton / Bethlehem	Lehigh / Northampton	$12.50	$17.50	$29.00	**$59.00**
PA	Bucks	Bucks	$12.50	$17.50	$29.00	**$59.00**
PA	Chester / Radnor / Essington	Delaware	$13.56	$18.98	$31.46	**$64.00**
PA	Erie	Erie	$11.44	$16.02	$26.54	**$54.00**
PA	Gettysburg	Adams	$13.56	$18.98	$31.46	**$64.00**
PA	Harrisburg	Dauphin County excluding Hershey	$14.62	$20.47	$33.91	**$69.00**
PA	Hershey	Hershey	$14.62	$20.47	$33.91	**$69.00**
PA	Lancaster	Lancaster	$12.50	$17.50	$29.00	**$59.00**
PA	Malvern / Frazer / Berwyn	Chester	$12.50	$17.50	$29.00	**$59.00**
PA	Mechanicsburg	Cumberland	$11.44	$16.02	$26.54	**$54.00**
PA	Montgomery	Montgomery	$13.56	$18.98	$31.46	**$64.00**
PA	Philadelphia	Philadelphia	$13.56	$18.98	$31.46	**$64.00**
PA	Pittsburgh	Allegheny	$11.44	$16.02	$26.54	**$54.00**
PA	Reading	Berks	$11.44	$16.02	$26.54	**$54.00**
PA	Scranton	Lackawanna	$12.50	$17.50	$29.00	**$59.00**
PA	State College	Centre	$12.50	$17.50	$29.00	**$59.00**

State	Destination	Location/County Defined	Breakfast	Lunch	Dinner	Total
RI	East Greenwich / Warwick / North Kingstown	Kent / Washington	$12.50	$17.50	$29.00	**$59.00**
RI	Jamestown / Middletown / Newport	Newport	$12.50	$17.50	$29.00	**$59.00**
RI	Providence / Bristol	Providence / Bristol	$12.50	$17.50	$29.00	**$59.00**
SC	Aiken	Aiken	$12.50	$17.50	$29.00	**$59.00**
SC	Charleston	Charleston / Berkeley / Dorchester	$14.62	$20.47	$33.91	**$69.00**
SC	Columbia	Richland / Lexington	$12.50	$17.50	$29.00	**$59.00**
SC	Hilton Head	Beaufort	$13.56	$18.98	$31.46	**$64.00**
SC	Myrtle Beach	Horry	$12.50	$17.50	$29.00	**$59.00**
SD	Hot Springs	Fall River / Custer	$12.50	$17.50	$29.00	**$59.00**
SD	Rapid City	Pennington	$12.50	$17.50	$29.00	**$59.00**
SD	Sturgis / Spearfish	Meade / Butte / Lawrence	$12.50	$17.50	$29.00	**$59.00**
TN	Brentwood / Franklin	Williamson	$12.50	$17.50	$29.00	**$59.00**
TN	Chattanooga	Hamilton	$13.56	$18.98	$31.46	**$64.00**
TN	Knoxville	Knox	$12.50	$17.50	$29.00	**$59.00**
TN	Memphis	Shelby	$12.50	$17.50	$29.00	**$59.00**
TN	Nashville	Davidson	$12.50	$17.50	$29.00	**$59.00**
TX	Arlington / Fort Worth / Grapevine	Tarrant County / City of Grapevine	$12.50	$17.50	$29.00	**$59.00**
TX	Austin	Travis	$12.50	$17.50	$29.00	**$59.00**
TX	Big Spring	Howard	$11.44	$16.02	$26.54	**$54.00**
TX	College Station	Brazos	$12.50	$17.50	$29.00	**$59.00**
TX	Corpus Christi	Nueces	$12.50	$17.50	$29.00	**$59.00**
TX	Dallas	Dallas	$13.56	$18.98	$31.46	**$64.00**
TX	El Paso	El Paso	$12.50	$17.50	$29.00	**$59.00**
TX	Galveston	Galveston	$13.56	$18.98	$31.46	**$64.00**
TX	Houston (L.B. Johnson Space Center)	Montgomery / Fort Bend / Harris	$12.50	$17.50	$29.00	**$59.00**
TX	Laredo	Webb	$12.50	$17.50	$29.00	**$59.00**
TX	McAllen	Hidalgo	$12.50	$17.50	$29.00	**$59.00**
TX	Midland	Midland	$13.56	$18.98	$31.46	**$64.00**
TX	Pearsall	Frio / Medina / La Salle	$11.44	$16.02	$26.54	**$54.00**
TX	Pecos	Reeves	$11.44	$16.02	$26.54	**$54.00**
TX	Plano	Collin	$12.50	$17.50	$29.00	**$59.00**
TX	Round Rock	Williamson	$12.50	$17.50	$29.00	**$59.00**
TX	San Angelo	Tom Green	$12.50	$17.50	$29.00	**$59.00**
TX	San Antonio	Bexar	$13.56	$18.98	$31.46	**$64.00**
TX	South Padre Island	Cameron	$12.50	$17.50	$29.00	**$59.00**
TX	Waco	McLennan	$12.50	$17.50	$29.00	**$59.00**
UT	Moab	Grand	$13.56	$18.98	$31.46	**$64.00**
UT	Park City	Summit	$15.68	$21.95	$36.37	**$74.00**
UT	Provo	Utah	$12.50	$17.50	$29.00	**$59.00**
UT	Salt Lake City	Salt Lake / Tooele	$12.50	$17.50	$29.00	**$59.00**
VA	Abingdon	Washington	$14.62	$20.47	$33.91	**$69.00**
VA	Blacksburg	Montgomery	$12.50	$17.50	$29.00	**$59.00**
VA	Charlottesville	City of Charlottesville / Albemarle / Greene	$14.62	$20.47	$33.91	**$69.00**

State	Destination	Location/County Defined	Breakfast	Lunch	Dinner	Total
VA	Loudoun	Loudoun	$12.50	$17.50	$29.00	**$59.00**
VA	Lynchburg	Campbell / Lynchburg City	$12.50	$17.50	$29.00	**$59.00**
VA	Richmond	City of Richmond	$13.56	$18.98	$31.46	**$64.00**
VA	Roanoke	City limits of Roanoke	$12.50	$17.50	$29.00	**$59.00**
VA	Virginia Beach	City of Virginia Beach	$12.50	$17.50	$29.00	**$59.00**
VA	Wallops Island	Accomack	$13.56	$18.98	$31.46	**$64.00**
VA	Warrenton	Fauquier	$12.50	$17.50	$29.00	**$59.00**
VA	Williamsburg / York	James City / York Counties / City of Williamsburg	$13.56	$18.98	$31.46	**$64.00**
VT	Burlington / St. Albans / Middlebury	Chittenden / Franklin / Addison	$13.56	$18.98	$31.46	**$64.00**
VT	Manchester	Bennington	$14.62	$20.47	$33.91	**$69.00**
VT	Montpelier	Washington	$15.68	$21.95	$36.37	**$74.00**
VT	Stowe	Lamoille	$15.68	$21.95	$36.37	**$74.00**
VT	White River Junction	Windsor	$14.62	$20.47	$33.91	**$69.00**
WA	Everett / Lynnwood	Snohomish	$13.56	$18.98	$31.46	**$64.00**
WA	Ocean Shores	Grays Harbor	$14.62	$20.47	$33.91	**$69.00**
WA	Olympia / Tumwater	Thurston	$14.62	$20.47	$33.91	**$69.00**
WA	Port Angeles / Port Townsend	Clallam / Jefferson	$15.68	$21.95	$36.37	**$74.00**
WA	Richland / Pasco	Benton / Franklin	$12.50	$17.50	$29.00	**$59.00**
WA	Seattle	King	$15.68	$21.95	$36.37	**$74.00**
WA	Spokane	Spokane	$13.56	$18.98	$31.46	**$64.00**
WA	Tacoma	Pierce	$13.56	$18.98	$31.46	**$64.00**
WA	Vancouver	Clark / Cowlitz / Skamania	$13.56	$18.98	$31.46	**$64.00**
WI	Appleton	Outagamie	$13.56	$18.98	$31.46	**$64.00**
WI	Brookfield / Racine	Waukesha / Racine	$12.50	$17.50	$29.00	**$59.00**
WI	Madison	Dane	$12.50	$17.50	$29.00	**$59.00**
WI	Milwaukee	Milwaukee	$13.56	$18.98	$31.46	**$64.00**
WI	Sheboygan	Sheboygan	$12.50	$17.50	$29.00	**$59.00**
WI	Sturgeon Bay	Door	$11.44	$16.02	$26.54	**$54.00**
WI	Wisconsin Dells	Columbia	$12.50	$17.50	$29.00	**$59.00**
WV	Charleston	Kanawha	$11.44	$16.02	$26.54	**$54.00**
WV	Morgantown	Monongalia	$11.44	$16.02	$26.54	**$54.00**
WV	Wheeling	Ohio	$11.44	$16.02	$26.54	**$54.00**
WY	Cody	Park	$13.56	$18.98	$31.46	**$64.00**
WY	Evanston / Rock Springs	Sweetwater / Uinta	$12.50	$17.50	$29.00	**$59.00**
WY	Gillette	Campbell	$12.50	$17.50	$29.00	**$59.00**
WY	Jackson / Pinedale	Teton / Sublette	$15.68	$21.95	$36.37	**$74.00**

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Section 15.14 Appendix N – Mobile Phone Election Form

CITY OF PATASKALA
MOBILE TELEPHONE ELECTION FORM

Purpose: This form is to be used whenever an employee has been issued a city mobile telephone, or desires to use their personal mobile phone for city business. Section 13.04 of the Employee Handbook & Policy Manual governs the issuance of, and administrative policies for, the usage of mobile phones for city business.

Employee Name: _____ **Department:** _____

PLEASE SELECT ONE OF THE OPTIONS BELOW:

☐ **NO PERSONAL USAGE**: I will not use my city-issued mobile phone for personal usage (other than minimal usage provided for in the Handbook). By selecting this option, I acknowledge that material usage of the city mobile phone for other than city business may subject me to discipline per the terms and conditions of the Employee Handbook & Policy Manual.

☐ **STIPEND**: I am eligible for the $65.00 monthly mobile phone stipend (per 13.04(b)(iv)), and am requesting that the city provide the payment to me in lieu of providing me with a city-issued mobile phone. I recognize that by selecting this option, I am required to have a data-enabled smart phone, and agree to use my personal mobile phone for city business. I also acknowledge and accept that any data plan overages as a result of city business is my responsibility, and not eligible for reimbursement by the city. Furthermore, I recognize that the IRS considers this to be a taxable fringe benefit, and I am responsible for any payroll taxes on such stipend.

☐ **PERSONAL USAGE**: I wish to use my city-issued mobile as my personal phone, and agree to reimburse the city for a portion of the monthly cost, such cost to be based upon the type of mobile phone used. Based upon my city phone, I am selecting the option below, and agree that the stated amount (subject to change) shall be deducted from my bi-weekly pay (1st and 2nd pays in each month only) on an after-tax basis.

- ☐ Standard phone (voice and text only) $5.00 per bi-weekly pay ($10 per month)
- ☐ Smart phone (data, voice and text) $12.50 per bi-weekly pay ($25 per month)

ACKNOWLEDGEMENT

I have received and agree to comply with all of the policies and conditions contained in the Employee Handbook & Policy Manual which govern the issuance and usage of mobile telephones for city business.

_____ _____

Signature Date

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CITY OF PATASKALA, OHIO
Consolidated Non-Union/Contract Pay Matrix

FY 2018 Wage Scale Increase **3.25%**

	1 Year Sequence			2 Year Seq.				3 Yr. Seq.		
Position	**Year 1**	**Year 2**	**Year 3**	**Year 4**	**Year 5**	**Year 6**	**Year 7**	**Year 8**	**Year 9**	**Year 10**
	A	**A**	**A**	**A**		**A**		**A**		
City Administrator	City Administrator receives same increase as other non-collectively bargained employees as set forth in this matrix.									
Law Director	Law Director receives same increase as other non-collectively bargained employees as set forth in this matrix.									
Director of Finance	Director of Finance receives same increase as other non-collectively bargained employees as set forth in this matrix.									
Chief of Police	$84,501.32	$87,036.36	$89,647.45	$92,336.87	$92,336.87	$95,106.98	$95,106.98	$97,960.19	$97,960.19	$97,960.19
	$40.63	$41.84	$43.10	$44.39	$44.39	$45.72	$45.72	$47.10	$47.10	$47.10
Police Deputy Chief	$73,938.65	$76,156.81	$78,441.51	$80,794.76	$80,794.76	$83,218.60	$83,218.60	$85,715.16	$85,715.16	$85,715.16
	$35.55	$36.61	$37.71	$38.84	$38.84	$40.01	$40.01	$41.21	$41.21	$41.21
Director of Utilities	$81,785.19	$84,238.75	$86,765.91	$89,368.89	$89,368.89	$92,049.96	$92,049.96	$94,811.46	$94,811.46	$94,811.46
	$39.32	$40.50	$41.71	$42.97	$42.97	$44.25	$44.25	$45.58	$45.58	$45.58
Director of Planning	$81,785.19	$84,238.75	$86,765.91	$89,368.89	$89,368.89	$92,049.96	$92,049.96	$94,811.46	$94,811.46	$94,811.46
	$39.32	$40.50	$41.71	$42.97	$42.97	$44.25	$44.25	$45.58	$45.58	$45.58
Director of Public Service	$81,785.19	$84,238.75	$86,765.91	$89,368.89	$89,368.89	$92,049.96	$92,049.96	$94,811.46	$94,811.46	$94,811.46
	$39.32	$40.50	$41.71	$42.97	$42.97	$44.25	$44.25	$45.58	$45.58	$45.58
Administrative Secretary/Receptionist	$40,720.67	$41,942.29	$43,200.56	$44,496.58	$44,496.58	$45,831.48	$45,831.48	$47,206.42	$47,206.42	$47,206.42
	$19.58	$20.16	$20.77	$21.39	$21.39	$22.03	$22.03	$22.70	$22.70	$22.70
Utility System Superintendent	$57,491.57	$59,216.32	$60,992.81	$62,822.59	$62,822.59	$64,707.27	$64,707.27	$66,648.49	$66,648.49	$66,648.49
	$27.64	$28.47	$29.32	$30.20	$30.20	$31.11	$31.11	$32.04	$32.04	$32.04
Utility Treatment Plant Superintendent	$57,491.57	$59,216.32	$60,992.81	$62,822.59	$62,822.59	$64,707.27	$64,707.27	$66,648.49	$66,648.49	$66,648.49
	$27.64	$28.47	$29.32	$30.20	$30.20	$31.11	$31.11	$32.04	$32.04	$32.04
Finance Manager	$55,619.65	$57,288.24	$59,006.89	$60,777.10	$60,777.10	$62,600.41	$62,600.41	$64,478.42	$64,478.42	$64,478.42
	$26.74	$27.54	$28.37	$29.22	$29.22	$30.10	$30.10	$31.00	$31.00	$31.00
Accounting Clerk	$40,040.00	$41,241.20	$42,478.44	$43,752.79	$43,752.79	$45,065.37	$45,065.37	$46,417.33	$46,417.33	$46,417.33
	$19.25	$19.83	$20.42	$21.03	$21.03	$21.67	$21.67	$22.32	$22.32	$22.32
Street Supervisor	$55,369.14	$57,030.21	$58,741.12	$60,503.35	$60,503.35	$62,318.45	$62,318.45	$64,188.00	$64,188.00	$64,188.00
	$26.62	$27.42	$28.24	$29.09	$29.09	$29.96	$29.96	$30.86	$30.86	$30.86
Utility Billing Manager	$45,723.02	$47,094.71	$48,507.55	$49,962.78	$49,962.78	$51,461.66	$51,461.66	$53,005.51	$53,005.51	$53,005.51
	$21.98	$22.64	$23.32	$24.02	$24.02	$24.74	$24.74	$25.48	$25.48	$25.48
Parks Manager	$42,642.25	$43,921.52	$45,239.17	$46,596.35	$46,596.35	$47,994.24	$47,994.24	$49,434.07	$49,434.07	$49,434.07
	$20.50	$21.12	$21.75	$22.40	$22.40	$23.07	$23.07	$23.77	$23.77	$23.77
Human Resources Manager	$53,302.81	$54,901.89	$56,548.95	$58,245.42	$58,245.42	$59,992.78	$59,992.78	$61,792.56	$61,792.56	$61,792.56
	$25.63	$26.40	$27.19	$28.00	$28.00	$28.84	$28.84	$29.71	$29.71	$29.71
Planner	$53,302.81	$54,901.89	$56,548.95	$58,245.42	$58,245.42	$59,992.78	$59,992.78	$61,792.56	$61,792.56	$61,792.56
	$25.63	$26.40	$27.19	$28.00	$28.00	$28.84	$28.84	$29.71	$29.71	$29.71
Mayors/Court Clerk	$44,337.09	$45,667.20	$47,037.22	$48,448.34	$48,448.34	$49,901.79	$49,901.79	$51,398.84	$51,398.84	$51,398.84
	$21.32	$21.96	$22.61	$23.29	$23.29	$23.99	$23.99	$24.71	$24.71	$24.71
Council Clerk	$36,565.79	$37,662.76	$38,792.64	$39,956.42	$39,956.42	$41,155.11	$41,155.11	$42,389.76	$42,389.76	$42,389.76
	$17.58	$18.11	$18.65	$19.21	$19.21	$19.79	$19.79	$20.38	$20.38	$20.38
Police Clerk	$30,684.69	$31,605.23	$32,553.39	$33,529.99	$33,529.99	$34,535.89	$34,535.89	$35,571.97	$35,571.97	$35,571.97
	$14.75	$15.19	$15.65	$16.12	$16.12	$16.60	$16.60	$17.10	$17.10	$17.10

CITY OF PATASKALA, OHIO
Consolidated Non-Union/Contract

FY 2018 Wage Scale Increase

	2 Yr. Seq.									
Position	**Year 11**	**Year 12**	**Year 13**	**Year 14**	**Year 15**	**Year 16**	**Year 17**	**Year 18**	**Year 19**	**Year 20**
	A									
City Administrator										
Law Director										
Director of Finance										
Chief of Police	$100,899.00	$100,899.00	$103,925.97	$103,925.97	$107,043.75	$107,043.75	$110,255.06	$110,255.06	$113,562.71	$113,562.71
	$48.51	$48.51	$49.96	$49.96	$51.46	$51.46	$53.01	$53.01	$54.60	$54.60
Police Deputy Chief	$88,286.61	$88,286.61	$90,935.21	$90,935.21	$93,663.27	$93,663.27	$96,473.17	$96,473.17	$99,367.37	$99,367.37
	$42.45	$42.45	$43.72	$43.72	$45.03	$45.03	$46.38	$46.38	$47.77	$47.77
Director of Utilities	$97,655.80	$97,655.80	$100,585.47	$100,585.47	$103,603.03	$103,603.03	$106,711.12	$106,711.12	$109,912.45	$109,912.45
	$46.95	$46.95	$48.36	$48.36	$49.81	$49.81	$51.30	$51.30	$52.84	$52.84
Director of Planning	$97,655.80	$97,655.80	$100,585.47	$100,585.47	$103,603.03	$103,603.03	$106,711.12	$106,711.12	$109,912.45	$109,912.45
	$46.95	$46.95	$48.36	$48.36	$49.81	$49.81	$51.30	$51.30	$52.84	$52.84
Director of Public Service	$97,655.80	$97,655.80	$100,585.47	$100,585.47	$103,603.03	$103,603.03	$106,711.12	$106,711.12	$109,912.45	$109,912.45
	$46.95	$46.95	$48.36	$48.36	$49.81	$49.81	$51.30	$51.30	$52.84	$52.84
Administrative Secretary/Receptionist	$48,622.61	$48,622.61	$50,081.29	$50,081.29	$51,583.73	$51,583.73	$53,131.24	$53,131.24	$54,725.18	$54,725.18
	$23.38	$23.38	$24.08	$24.08	$24.80	$24.80	$25.54	$25.54	$26.31	$26.31
Utility System Superintendent	$68,647.94	$68,647.94	$70,707.38	$70,707.38	$72,828.60	$72,828.60	$75,013.46	$75,013.46	$77,263.86	$77,263.86
	$33.00	$33.00	$33.99	$33.99	$35.01	$35.01	$36.06	$36.06	$37.15	$37.15
Utility Treatment Plant Superintendent	$68,647.94	$68,647.94	$70,707.38	$70,707.38	$72,828.60	$72,828.60	$75,013.46	$75,013.46	$77,263.86	$77,263.86
	$33.00	$33.00	$33.99	$33.99	$35.01	$35.01	$36.06	$36.06	$37.15	$37.15
Finance Manager	$66,412.77	$66,412.77	$68,405.15	$68,405.15	$70,457.30	$70,457.30	$72,571.02	$72,571.02	$74,748.15	$74,748.15
	$31.93	$31.93	$32.89	$32.89	$33.87	$33.87	$34.89	$34.89	$35.94	$35.94
Accounting Clerk	$47,809.85	$47,809.85	$49,244.15	$49,244.15	$50,721.47	$50,721.47	$52,243.11	$52,243.11	$53,810.40	$53,810.40
	$22.99	$22.99	$23.68	$23.68	$24.39	$24.39	$25.12	$25.12	$25.87	$25.87
Street Supervisor	$66,113.64	$66,113.64	$68,097.05	$68,097.05	$70,139.96	$70,139.96	$72,244.16	$72,244.16	$74,411.48	$74,411.48
	$31.79	$31.79	$32.74	$32.74	$33.72	$33.72	$34.73	$34.73	$35.77	$35.77
Utility Billing Manager	$54,595.68	$54,595.68	$56,233.55	$56,233.55	$57,920.56	$57,920.56	$59,658.18	$59,658.18	$61,447.93	$61,447.93
	$26.25	$26.25	$27.04	$27.04	$27.85	$27.85	$28.68	$28.68	$29.54	$29.54
Parks Manager	$50,917.09	$50,917.09	$52,444.60	$52,444.60	$54,017.94	$54,017.94	$55,638.48	$55,638.48	$57,307.63	$57,307.63
	$24.48	$24.48	$25.21	$25.21	$25.97	$25.97	$26.75	$26.75	$27.55	$27.55
Human Resources Manager	$63,646.34	$63,646.34	$65,555.73	$65,555.73	$67,522.40	$67,522.40	$69,548.07	$69,548.07	$71,634.51	$71,634.51
	$30.60	$30.60	$31.52	$31.52	$32.46	$32.46	$33.44	$33.44	$34.44	$34.44
Planner	$63,646.34	$63,646.34	$65,555.73	$65,555.73	$67,522.40	$67,522.40	$69,548.07	$69,548.07	$71,634.51	$71,634.51
	$30.60	$30.60	$31.52	$31.52	$32.46	$32.46	$33.44	$33.44	$34.44	$34.44
Mayors/Court Clerk	$52,940.81	$52,940.81	$54,529.03	$54,529.03	$56,164.90	$56,164.90	$57,849.85	$57,849.85	$59,585.35	$59,585.35
	$25.45	$25.45	$26.22	$26.22	$27.00	$27.00	$27.81	$27.81	$28.65	$28.65
Council Clerk	$43,661.45	$43,661.45	$44,971.29	$44,971.29	$46,320.43	$46,320.43	$47,710.04	$47,710.04	$49,141.34	$49,141.34
	$20.99	$20.99	$21.62	$21.62	$22.27	$22.27	$22.94	$22.94	$23.63	$23.63
Police Clerk	$36,639.13	$36,639.13	$37,738.30	$37,738.30	$38,870.45	$38,870.45	$40,036.56	$40,036.56	$41,237.66	$41,237.66
	$17.61	$17.61	$18.14	$18.14	$18.69	$18.69	$19.25	$19.25	$19.83	$19.83

CITY OF PATASKALA, OHIO
Consolidated Non-Union/Contract Pay Matrix

FY 2019 Wage Scale Increase **3.00%**

	1 Year Sequence			2 Year Seq.				3 Yr. Seq.		
Position	**Year 1**	**Year 2**	**Year 3**	**Year 4**	**Year 5**	**Year 6**	**Year 7**	**Year 8**	**Year 9**	**Year 10**
	A	**A**	**A**	**A**		**A**		**A**		
City Administrator	City Administrator receives same increase as other non-collectively bargained employees as set forth in this matrix.									
Law Director	Law Director receives same increase as other non-collectively bargained employees as set forth in this matrix.									
Director of Finance	Director of Finance receives same increase as other non-collectively bargained employees as set forth in this matrix.									
Chief of Police	$87,036.36	$89,647.45	$92,336.87	$95,106.98	$95,106.98	$97,960.19	$97,960.19	$100,899.00	$100,899.00	$100,899.00
	$41.84	$43.10	$44.39	$45.72	$45.72	$47.10	$47.10	$48.51	$48.51	$48.51
Police Deputy Chief	$76,156.81	$78,441.51	$80,794.76	$83,218.60	$83,218.60	$85,715.16	$85,715.16	$88,286.61	$88,286.61	$88,286.61
	$36.61	$37.71	$38.84	$40.01	$40.01	$41.21	$41.21	$42.45	$42.45	$42.45
Director of Utilities	$84,238.75	$86,765.91	$89,368.89	$92,049.96	$92,049.96	$94,811.46	$94,811.46	$97,655.80	$97,655.80	$97,655.80
	$40.50	$41.71	$42.97	$44.25	$44.25	$45.58	$45.58	$46.95	$46.95	$46.95
Director of Planning	$84,238.75	$86,765.91	$89,368.89	$92,049.96	$92,049.96	$94,811.46	$94,811.46	$97,655.80	$97,655.80	$97,655.80
	$40.50	$41.71	$42.97	$44.25	$44.25	$45.58	$45.58	$46.95	$46.95	$46.95
Director of Public Service	$84,238.75	$86,765.91	$89,368.89	$92,049.96	$92,049.96	$94,811.46	$94,811.46	$97,655.80	$97,655.80	$97,655.80
	$40.50	$41.71	$42.97	$44.25	$44.25	$45.58	$45.58	$46.95	$46.95	$46.95
Administrative Secretary/Receptionist	$41,942.29	$43,200.56	$44,496.58	$45,831.48	$45,831.48	$47,206.42	$47,206.42	$48,622.61	$48,622.61	$48,622.61
	$20.16	$20.77	$21.39	$22.03	$22.03	$22.70	$22.70	$23.38	$23.38	$23.38
Utility System Superintendent	$59,216.32	$60,992.81	$62,822.59	$64,707.27	$64,707.27	$66,648.49	$66,648.49	$68,647.94	$68,647.94	$68,647.94
	$28.47	$29.32	$30.20	$31.11	$31.11	$32.04	$32.04	$33.00	$33.00	$33.00
Utility Treatment Plant Superintendent	$59,216.32	$60,992.81	$62,822.59	$64,707.27	$64,707.27	$66,648.49	$66,648.49	$68,647.94	$68,647.94	$68,647.94
	$28.47	$29.32	$30.20	$31.11	$31.11	$32.04	$32.04	$33.00	$33.00	$33.00
Finance Manager	$57,288.24	$59,006.89	$60,777.10	$62,600.41	$62,600.41	$64,478.42	$64,478.42	$66,412.77	$66,412.77	$66,412.77
	$27.54	$28.37	$29.22	$30.10	$30.10	$31.00	$31.00	$31.93	$31.93	$31.93
Accounting Clerk	$41,241.20	$42,478.44	$43,752.79	$45,065.37	$45,065.37	$46,417.33	$46,417.33	$47,809.85	$47,809.85	$47,809.85
	$19.83	$20.42	$21.03	$21.67	$21.67	$22.32	$22.32	$22.99	$22.99	$22.99
Street Supervisor	$57,030.21	$58,741.12	$60,503.35	$62,318.45	$62,318.45	$64,188.00	$64,188.00	$66,113.64	$66,113.64	$66,113.64
	$27.42	$28.24	$29.09	$29.96	$29.96	$30.86	$30.86	$31.79	$31.79	$31.79
Utility Billing Manager	$47,094.71	$48,507.55	$49,962.78	$51,461.66	$51,461.66	$53,005.51	$53,005.51	$54,595.68	$54,595.68	$54,595.68
	$22.64	$23.32	$24.02	$24.74	$24.74	$25.48	$25.48	$26.25	$26.25	$26.25
Parks Manager	$43,921.52	$45,239.17	$46,596.35	$47,994.24	$47,994.24	$49,434.07	$49,434.07	$50,917.09	$50,917.09	$50,917.09
	$21.12	$21.75	$22.40	$23.07	$23.07	$23.77	$23.77	$24.48	$24.48	$24.48
Human Resources Manager	$54,901.89	$56,548.95	$58,245.42	$59,992.78	$59,992.78	$61,792.56	$61,792.56	$63,646.34	$63,646.34	$63,646.34
	$26.40	$27.19	$28.00	$28.84	$28.84	$29.71	$29.71	$30.60	$30.60	$30.60
Planner	$54,901.89	$56,548.95	$58,245.42	$59,992.78	$59,992.78	$61,792.56	$61,792.56	$63,646.34	$63,646.34	$63,646.34
	$26.40	$27.19	$28.00	$28.84	$28.84	$29.71	$29.71	$30.60	$30.60	$30.60
Mayors/Court Clerk	$45,667.20	$47,037.22	$48,448.34	$49,901.79	$49,901.79	$51,398.84	$51,398.84	$52,940.81	$52,940.81	$52,940.81
	$21.96	$22.61	$23.29	$23.99	$23.99	$24.71	$24.71	$25.45	$25.45	$25.45
Council Clerk	$37,662.76	$38,792.64	$39,956.42	$41,155.11	$41,155.11	$42,389.76	$42,389.76	$43,661.45	$43,661.45	$43,661.45
	$18.11	$18.65	$19.21	$19.79	$19.79	$20.38	$20.38	$20.99	$20.99	$20.99
Police Clerk	$31,605.23	$32,553.39	$33,529.99	$34,535.89	$34,535.89	$35,571.97	$35,571.97	$36,639.13	$36,639.13	$36,639.13
	$15.19	$15.65	$16.12	$16.60	$16.60	$17.10	$17.10	$17.61	$17.61	$17.61

CITY OF PATASKALA, OHIO
Consolidated Non-Union/Contract

FY 2019 Wage Scale Increase

	2 Yr. Seq.									
Position	**Year 11**	**Year 12**	**Year 13**	**Year 14**	**Year 15**	**Year 16**	**Year 17**	**Year 18**	**Year 19**	**Year 20**
	A									
City Administrator										
Law Director										
Director of Finance										
Chief of Police	$103,925.97	$103,925.97	$107,043.75	$107,043.75	$110,255.06	$110,255.06	$113,562.71	$113,562.71	$116,969.59	$116,969.59
	$49.96	$49.96	$51.46	$51.46	$53.01	$53.01	$54.60	$54.60	$56.24	$56.24
Police Deputy Chief	$90,935.21	$90,935.21	$93,663.27	$93,663.27	$96,473.17	$96,473.17	$99,367.37	$99,367.37	$102,348.39	$102,348.39
	$43.72	$43.72	$45.03	$45.03	$46.38	$46.38	$47.77	$47.77	$49.21	$49.21
Director of Utilities	$100,585.47	$100,585.47	$103,603.03	$103,603.03	$106,711.12	$106,711.12	$109,912.45	$109,912.45	$113,209.82	$113,209.82
	$48.36	$48.36	$49.81	$49.81	$51.30	$51.30	$52.84	$52.84	$54.43	$54.43
Director of Planning	$100,585.47	$100,585.47	$103,603.03	$103,603.03	$106,711.12	$106,711.12	$109,912.45	$109,912.45	$113,209.82	$113,209.82
	$48.36	$48.36	$49.81	$49.81	$51.30	$51.30	$52.84	$52.84	$54.43	$54.43
Director of Public Service	$100,585.47	$100,585.47	$103,603.03	$103,603.03	$106,711.12	$106,711.12	$109,912.45	$109,912.45	$113,209.82	$113,209.82
	$48.36	$48.36	$49.81	$49.81	$51.30	$51.30	$52.84	$52.84	$54.43	$54.43
Administrative Secretary/Receptionist	$50,081.29	$50,081.29	$51,583.73	$51,583.73	$53,131.24	$53,131.24	$54,725.18	$54,725.18	$56,366.94	$56,366.94
	$24.08	$24.08	$24.80	$24.80	$25.54	$25.54	$26.31	$26.31	$27.10	$27.10
Utility System Superintendent	$70,707.38	$70,707.38	$72,828.60	$72,828.60	$75,013.46	$75,013.46	$77,263.86	$77,263.86	$79,581.78	$79,581.78
	$33.99	$33.99	$35.01	$35.01	$36.06	$36.06	$37.15	$37.15	$38.26	$38.26
Utility Treatment Plant Superintendent	$70,707.38	$70,707.38	$72,828.60	$72,828.60	$75,013.46	$75,013.46	$77,263.86	$77,263.86	$79,581.78	$79,581.78
	$33.99	$33.99	$35.01	$35.01	$36.06	$36.06	$37.15	$37.15	$38.26	$38.26
Finance Manager	$68,405.15	$68,405.15	$70,457.30	$70,457.30	$72,571.02	$72,571.02	$74,748.15	$74,748.15	$76,990.59	$76,990.59
	$32.89	$32.89	$33.87	$33.87	$34.89	$34.89	$35.94	$35.94	$37.01	$37.01
Accounting Clerk	$49,244.15	$49,244.15	$50,721.47	$50,721.47	$52,243.11	$52,243.11	$53,810.40	$53,810.40	$55,424.71	$55,424.71
	$23.68	$23.68	$24.39	$24.39	$25.12	$25.12	$25.87	$25.87	$26.65	$26.65
Street Supervisor	$68,097.05	$68,097.05	$70,139.96	$70,139.96	$72,244.16	$72,244.16	$74,411.48	$74,411.48	$76,643.82	$76,643.82
	$32.74	$32.74	$33.72	$33.72	$34.73	$34.73	$35.77	$35.77	$36.85	$36.85
Utility Billing Manager	$56,233.55	$56,233.55	$57,920.56	$57,920.56	$59,658.18	$59,658.18	$61,447.93	$61,447.93	$63,291.37	$63,291.37
	$27.04	$27.04	$27.85	$27.85	$28.68	$28.68	$29.54	$29.54	$30.43	$30.43
Parks Manager	$52,444.60	$52,444.60	$54,017.94	$54,017.94	$55,638.48	$55,638.48	$57,307.63	$57,307.63	$59,026.86	$59,026.86
	$25.21	$25.21	$25.97	$25.97	$26.75	$26.75	$27.55	$27.55	$28.38	$28.38
Human Resources Manager	$65,555.73	$65,555.73	$67,522.40	$67,522.40	$69,548.07	$69,548.07	$71,634.51	$71,634.51	$73,783.55	$73,783.55
	$31.52	$31.52	$32.46	$32.46	$33.44	$33.44	$34.44	$34.44	$35.47	$35.47
Planner	$65,555.73	$65,555.73	$67,522.40	$67,522.40	$69,548.07	$69,548.07	$71,634.51	$71,634.51	$73,783.55	$73,783.55
	$31.52	$31.52	$32.46	$32.46	$33.44	$33.44	$34.44	$34.44	$35.47	$35.47
Mayors/Court Clerk	$54,529.03	$54,529.03	$56,164.90	$56,164.90	$57,849.85	$57,849.85	$59,585.35	$59,585.35	$61,372.91	$61,372.91
	$26.22	$26.22	$27.00	$27.00	$27.81	$27.81	$28.65	$28.65	$29.51	$29.51
Council Clerk	$44,971.29	$44,971.29	$46,320.43	$46,320.43	$47,710.04	$47,710.04	$49,141.34	$49,141.34	$50,615.58	$50,615.58
	$21.62	$21.62	$22.27	$22.27	$22.94	$22.94	$23.63	$23.63	$24.33	$24.33
Police Clerk	$37,738.30	$37,738.30	$38,870.45	$38,870.45	$40,036.56	$40,036.56	$41,237.66	$41,237.66	$42,474.79	$42,474.79
	$18.14	$18.14	$18.69	$18.69	$19.25	$19.25	$19.83	$19.83	$20.42	$20.42

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