City of Pataskala, Ohio

Operating & Capital Budget

For the Year Ending December 31, 2020
& 5-Year Pro-Forma Projections

City of Pataskala, Ohio
Finance Department

Operating and Capital Budgets for the Year Ending December 31, 2020 & 5-Year Projections

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James M. Nicholson
Finance Director

CITY OF PATASKALA, OHIO

Fiscal Year 2020 Operating & Capital Budgets

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Finance Department

James M. Nicholson
Finance Director

Janice A. Smith
Finance Manager

TO: City Council Members
Michael Compton, Mayor

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

DATE: October 24, 2019

RE: **2020 Budget Presentation**

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 2020 through 2024.

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 2020-2024. 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 2020-2024 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 2020 revenue highlights include:

- Total 2020 income tax revenues are projected to be $6.07 million, an increase of $176.9 thousand, or 3.0% of FY 2019 budget.
- Proposed budget includes no issuance of long-term debt, however, a 4-year, $195,000 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 2019, with an increase of $32.7 thousand, or 2.45% from FY 2019.

Although the primary focus of the process and this document has been on developing the 2020 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 2020-2024 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 2020. In fact, the only new debt issuance (beyond any potential OPWC loans) included in the proposed plan is a 4-year, $195,000 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 2020, and 3.0% in each year thereafter (2021 – 2024). It is important to note, however, that for 2020 and beyond this is simply a placeholder, as the city has entered into negotiations with three bargaining units (FOP, OPBA and USW) for wages and benefits in a successor 3-year contract (2020 – 2022).
- There are several proposed staffing-related changes over the 5-year forecast period:
    - **Police**: The Police are proposing the hiring of an additional full-time officer each year in 2022 and 2024.
    - **Parks**: The Parks department is proposing two part-time seasonal maintenance positions (40 hrs/week for 25 weeks) which reflects an increase of 0.5 FTE from the 2019 budget. Also, the total headcount numbers now include the additional swimming pool-related staffing.
    - **Public Service**: The Service department is proposing the addition of 2 crew leader positions, but only 1 additional employee over current levels.
- 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 2020 premiums will be increased by 9.5%. However, the COHCC will be providing a 'premium holiday' equal to 50% of one month's premium. With that credit included, the net increase is equal to 3.9%. 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 2021 through 2024, an annual increase rate of 10% annually was used for medical insurance and 5% for dental, vision and life insurance.
- Approximately $725 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 2021 RAMP program. In addition to the street program funding, approximately $595 thousand in city-funded road, culvert and other road-related infrastructure improvements. The largest individual road-related project proposed for 2020 is the Broad Street intersection pedestrian improvements with an estimated cost of $180 thousand.

Priorities & Issues

Short-Term

- The year-end 2020 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.
- Work with Shai Real Estate to aggressively market and pursue development in the Pataskala Corporate Park.
- Continue to maintain, repair and replace street and road-related infrastructure.
- Continue to expand implementation of the citywide graphic information system (GIS) to include updated utility and zoning information.
- Develop/publish the city's 4th Popular Annual Financial Report (PAFR) for FY 2019.
- Begin work on the I&I reduction plan for the Utilities Department
- Continued maintenance on the City's water towers
- Complete first year of city operating the Municipal Park Pool
- Begin design of intersection improvements.

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.
- Identify and implement additional solid waste reduction strategies.
- Implement drainage improvements program and dedicate funding each year to making improvements.

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 2020 are projected to be as follows:

Fund	Fund Description	Allocation %
201	Street Fund	30.85%
208	Police Fund	55.00%

301	Capital Improvements	1.75%
401	Debt Service	12.40%

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***: Cooperative efforts with Shai Real Estate to attract development in the Pataskala Corporate Park. Shai Real Estate became the broker in 2019 for the private property owner for the land in the Corporate Park.
   - ***Community Reinvestment Areas (CRA)***: Improve marketing of the city's four CRA districts. Create informational materials to inform business and residents about the CRA program.
   - ***Organizational Relationships***: Strengthen our partnerships with regional organizations, entities, and neighbors to enhance marketing and coordination:
     - One Columbus (Formerly 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
     - West Licking Joint Fire District

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

   - ***Taylor Road Drainage Improvements***: Construct an improved storm water maintenance system along Taylor Road, south of the railroad tracks, to address a long-term drainage problem.
   - ***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 2020, engineering design of Phase III will be completed, and construction will commence.
   - ***Intersection Improvements***: In 2019, the city will commission a study to identify and prioritize intersection deficiencies, in terms of safety and capacity. Funding is provided in the 2020 budget to begin engineering design for improvements to the Broad Street and Summit Road intersection.

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.
- ***Residential design standards***: Upon council approval, implement the newly adopted design standards for residential construction.
- ***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 updated Comprehensive Plan.
- ***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.
- ***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.
- Construct improvements to the Water Reclamation Facility upgrade to meet pending effluent phosphorus limitations.
- Effort to improve the exterior image of elevated drinking water storage facilities.
- Creation of the EPA required I&I corrective action plan.
- Staff continuing education to earn higher levels of water and sewer licenses.
- Water well cleaning and testing.

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

- Old Town Hall: Continued investment ($60,000 in 2020) in the Old Town Hall facility. In 2019, the building was remodeled to house the City's Utilities Billing Office and an office was leased to the Pataskala Area Chamber of Commerce.
- Continued investment to maintain the Pataskala City Administration Building. Improvements earmarked for 2020 include replacement of all window blinds in the building. In 2019, sections of the south concrete parking lot were replaced. Additionally, the north and south entryways were replaced and the deteriorating brick foundations on the north and south columns were replaced with concrete for improvement lifespan.

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. Increased use of the City's robo-call system.

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 3 movies starting in 2020
- ***Major Project***:
  - Liberty Park improvements
  - Basketball court improvements
  - Pond maintenance and improvements
  - Shelter structures maintenance

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 17,565 residents based on the 2019 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 25-35 percent of students in their school systems reside in the City.

Challenges & Opportunities

- The City continues to maximize income tax revenue to tackle our significant roadway maintenance needs. The City budgets $600,000 to $800,000 annually for our road maintenance program. This has provided funding to repave many roads in the community. However, this level of funding does not provide enough money to address our roadway and intersection capacity issues. In 2019, the City commissioned a study of 12 intersections in the city to determine what improvements are needed for each to improve traffic flow and safety. We are hopeful to begin tackling these improvements through a combination of local and grant funding.

- With the significant residential development pressure that the city is experiencing, there needs to be a strong effort to manage the impact of additional residents and traffic on the public infrastructure. The City is contemplating the implementation of design impact standards to assist with improving the capacity of our roadways and intersection.

- 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. The City implemented an increase to the water and sewer use rates that will start to be collected in March of 2020. We are hopeful that the rate increase will help stabilize the water and sewer operations budgets.

- There are several longstanding flooding issues present throughout the City. With the 2020, the City plans to begin dedicating funding to start addressing the flooding issues. The 5-year capital improvements plan includes funding that is dedicated for drainage repairs and improvements.

Projects & Initiatives

A number of initiatives have been proposed for 2020 and are included in the budget as presented. Overall city service levels are planned to be maintained at the 2019 level. Some of the more significant items are:

- **2020 Annual Road Improvements Program - $675,000 in 2020**. The 2020 Road Improvements Program (RAMP) includes work on Mill Street from Columbia Road to the bridge, Blacks Road, Creek Road, and Pat Haven Drive. Alternates will be included in the bid

in the hope that prices will be submitted in an amount that some of the alternates could be completed. Alternates include Mill Street from the bridge to Main Street, and Columbia Road.

- **Taylor Road Drainage Improvements - $325,000**. The proposed 2020 budget includes $325,000 to complete drainage improvements along Taylor Road, south of the railroad tracks. This project is currently in the design phase, with construction targeted for 2020. The project includes installation of larger drainage pipes along Taylor Road to alleviate an existing drainage problem that occurs during rain events.

- **Halloon Lane Drainage Improvements - $100,000**. Drainage improvements along Halloon Lane have been discussed for many years. The 2020 budget includes $100,000 to begin making the necessary improvements to improve the longstanding drainage issues in the Halloon Lane area. This project will also improve drainage along Summit Road, just south of Havens Corners Road.

- **Intersection Improvements Design- $95,000.** In 2019, the City commissioned a study of 10-12 intersections to determine what improvements need to be made at each to improve traffic flow. The 2020 budget includes $95,000 to begin engineering design for improvements to the Broad Street and Summit Road intersection.

- **Park-Related Improvements.** In 2020, several improvements throughout our 7 parks are being proposed. These include renovations of basketball courts ($7,000), Freedom Park playground improvements ($5,000), annual maintenance for roofs on shelters ($5,000), and aeration improvements to the ponds in Foundation and Liberty Parks ($4,000).

- **Utilities Department capital projects and expenditures.** The 2020 budget includes funding for capital projects and expenditures in the water and sewer departments. These include:
  - Water treatment plan well testing and cleaning - $25,000
  - Purchase of truck to replace aged truck ($35,000 – split 50%/50% between water and sewer funds
  - Painting of 2 Beechwood Trails water towers - $30,000 in 2020/$270,000 in 2021
  - Replacement of waterline along Jefferson Street - $29,000
  - I&I correction action program - $40,000
  - WRF facility upgrade project - $1,250,000 (loan funded).

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 2020. In fact, the only new debt issuance (beyond potential OPWC loans) included in the proposed plan is a 4-year $195 capital lease for the purchase of a single-axle dump truck with plow accessories and a replacement skid steer by the Public Service department. Other key expenditure highlights include:

- Wages have been projected to increase by 3.0% in 2020, and by 3.0% each year thereafter (2021 – 2024). For the entire forecast period (2020-2024), it is important to note that this is simply a placeholder for budget planning purposes. The city has entered into collective bargaining negotiations for a successor 3-year contract (2020 – 2022). The actual increases will most likely be different (higher or lower) and will be the result of those negotiations.
- Staffing levels are slightly higher than FY 2019, as one (1) new full-time; two (2) part-time

positions and 3.25 seasonal FTEs have been proposed. Of the seasonal employees, 1.5 FTE are maintenance employees with the remaining 1.75 FTE being associated with the operations of the municipal swimming pool.

- 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 2020 rate increase (9.5%) is within the proposed budget increase. The city will be receiving a credit equal to one-half month's premium from COHCC ("premium holiday"), with the net increase equal to 3.9% when the credit is factored in. However, increases for 2021-2024 have been set at 10% annually.
- Approximately $725 thousand has been proposed for annual street maintenance and improvements. This total includes $50 thousand identified for engineering and design work for the 2021 street program.

The presentation format for the 2020 budget reflects the same approach used for the 2019 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

Category	Fund Class/Name		Function/Program
Major Funds	101 - General Fund		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
		201 – Street Fund	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
	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
		206 – Recreation Fund	600 – Parks, Lands & Buildings
			650 – Recreational Programs
			651 – Municipal Pool
		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

Category	Fund Class/Name		Function/Program
Utility	Water Utility	601 – Water Operations	200 – Court & Legal
			500 – Finance
			800 – Water Utility Operations
			900 – Transfers & Advances
		602 – Water Capital Improvements	800 – Water Utility Operations
			900 – Transfers & Advances
		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 Capital Improvements	850 – Sewer Utility Operations
			900 – Transfers & Advances
		653 – Sewer Bond Improvements	850 – Sewer Utility Operations
		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, 2019. 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 2020 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, 2019

Christopher P. Morrill

Executive Director

ALL FUNDS REVENUE AND EXPENDITURE HISTORY
FOR FISCAL YEARS 2018 - 2020

	2020 Budget	2019 Budget	% Diff 2020 vs 2019	2018 Actual	% Diff 2020 vs 2018
Revenues:					
Income taxes	$ 6,073,043	$ 5,896,157	3.00%	$ 5,713,222	3.20%
Real and other taxes	1,368,521	1,335,776	2.45%	1,353,140	-1.28%
Charges for services	4,292,682	4,077,946	5.27%	4,500,799	-9.40%
Licenses and permits	292,700	175,790	66.51%	192,026	-8.46%
Fines and forfeitures	122,850	133,250	-7.80%	110,485	20.61%
Intergovernmental	1,935,484	1,430,408	35.31%	1,939,804.44	-26.26%
Special assessments	22,761	22,761	0.00%	21,591	5.42%
Investment income	194,712	195,595	-0.45%	333,188	-41.30%
Other	677,592	734,451	-7.74%	808,543	-9.16%
Total Revenues	**14,980,344**	**14,002,134**	**6.99%**	**14,972,799**	**-6.48%**
Expenditures:					
Current:					
General Government	2,198,480	2,897,745	-24.13%	1,530,313	89.36%
Executive & Legislative	201,751	195,832	3.02%	164,402	19.12%
Court & Legal	455,754	555,449	-17.95%	350,573	58.44%
Police	2,742,001	2,613,029	4.94%	2,322,993	12.49%
Public Service	1,746,462	1,604,607	8.84%	1,230,255	30.43%
Finance	849,986	834,270	1.88%	682,668	22.21%
Parks, Lands & Municipal Facilities	479,000	549,160	-12.78%	318,609	72.36%
Recreational Programming	359,240	210,664	70.53%	145,278	45.01%
Water Utility	1,396,463	1,152,973	21.12%	899,555	28.17%
Sewer Utility	1,219,556	1,339,844	-8.98%	895,178	49.67%
Capital outlay	3,369,324	5,590,527	-39.73%	6,257,194	-10.65%
Debt service:					0.00%
Principal retirement	1,398,105	1,416,967	-1.33%	1,146,343	23.61%
Interest and fiscal charges	606,065	642,839	-5.72%	652,880	-1.54%
Total Expenditures	**17,022,187**	**19,603,907**	**-13.17%**	**16,596,240**	**18.12%**
Excess (deficiency) of revenues over (under) expenditures	**(2,041,842)**	**(5,601,773)**	**-63.55%**	**(1,623,441)**	**245.06%**
Other Financing Sources (Uses):					
Bond/Note issuance	1,250,000	-	100.00%	4,600,000	-100.00%
Transfers in	1,576,015	1,461,423	7.84%	1,841,780	-20.65%
Transfers (out)	(1,576,015)	(1,461,423)	7.84%	(1,841,780)	-20.65%
Total Other Financing Sources (Uses)	**1,250,000**	**-**	**100.00%**	**4,600,000**	**-100.00%**
Net Change in Fund Balances	**(791,842)**	**(5,601,773)**	**-85.86%**	**2,976,559**	**-288.20%**
Fund Balances at Beginning of Year	**12,554,169**	**18,155,942**	**-30.85%**	**15,179,383**	**19.61%**
Fund Balances at End of Year	**$ 11,762,327**	**$ 12,554,169**	**-6.31%**	**$ 18,155,942**	**-30.85%**

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	$ -	$ 1,873,534	$ 3,340,174	$ 106,278	$ 753,057	$ 6,073,043
Real and other taxes	1,060,188	-	-	-	308,333	1,368,521
Charges for services	190,000	-	-	-	-	190,000
Licenses and permits	73,300	-	9,100	-	210,300	292,700
Fines and forfeitures	107,600	-	500	-	14,750	122,850
Intergovernmental	209,756	1,116,830	25,889	49,000	534,009	1,935,484
Special assessments	2,500	-	-	-	-	2,500
Investment income	25,462	51,018	12,263	13,546	12,358	114,647
Contributions and donations	-	-	-	-	-	-
Payments in lieu of taxes	-	-	-	-	-	-
Other	16,500	30,000	76,000	-	647,239	655,092
Total Revenues	**1,685,306**	**3,071,382**	**3,463,926**	**168,824**	**2,480,046**	**10,754,836**
Expenditures:						
Current:						
General Government	763,618	519,412	134,228	-	295,000	1,712,258
Executive & Legislative	201,751	-	-	-	-	201,751
Court & Legal	259,254	49,500	49,500	-	8,000	366,254
Police	-	-	2,735,501	-	6,500	2,742,001
Public Service	-	1,504,462	-	-	242,000	1,746,462
Finance	104,101	210,831	294,850	6,057	47,925	663,764
Parks, Lands & Municipal Facilities	307,900	24,000	90,100	10,000	47,000	479,000
Recreational Programming	68,272	-	-	-	290,968	359,240
Capital outlay	13,000	1,274,800	131,442	201,000	362,297	1,982,539
Debt service:						
Principal retirement	-	-	-	-	716,756	716,756
Interest and fiscal charges	-	-	-	-	286,071	286,071
Total Expenditures	**1,717,896**	**3,583,005**	**3,435,621**	**217,057**	**2,302,517**	**11,256,096**
Excess (deficiency) of revenues over (under) expenditures	**(32,590)**	**(511,624)**	**28,305**	**(48,233)**	**177,530**	**(501,259)**
Other Financing Sources (Uses):						
Bond/note issuance	-	-	-	-	-	-
Transfers in	-	-	-	-	376,015	376,015
Transfers (out)	(95,000)	-	(22,500)	-	(258,515)	(376,015)
Total Other Financing Sources (Uses)	**(95,000)**	**-**	**(22,500)**	**-**	**117,500**	**-**
Net Change in Fund Balances	**(127,590)**	**(511,624)**	**5,805**	**(48,233)**	**295,030**	**(501,259)**
Fund Balances at Beginning of Year	**1,027,519**	**1,741,194**	**1,691,631**	**1,144,542**	**1,907,411**	**7,512,298**
Fund Balances at End of Year	**$ 899,929**	**$ 1,229,571**	**$ 1,697,436**	**$ 1,096,309**	**$ 2,202,441**	**$ 7,011,039**

GOVERNMENTAL FUND REVENUE AND EXPENDITURE HISTORY
FOR FISCAL YEARS 2018 - 2020

	2020 Budget	2019 Budget	% Diff 2020 vs 2019	2018 Actual	% Diff 2020 vs 2018
Revenues:					
Income taxes	$ 6,073,043	$ 5,896,157	3.00%	$ 5,713,222	3.20%
Real and other taxes	1,368,521	1,335,776	2.45%	1,353,140	-1.28%
Charges for services	190,000	190,000	0.00%	175,721.82	8.13%
Licenses and permits	292,700	175,790	66.51%	192,026	-8.46%
Fines and forfeitures	122,850	133,250	-7.80%	110,485	20.61%
Intergovernmental	1,935,484	1,430,408	35.31%	1,939,804.44	-26.26%
Special assessments	2,500	2,500	0.00%	1,305	91.58%
Investment income	114,647	134,571	-14.81%	224,743	-40.12%
Other	655,092	711,951	-7.99%	765,656	-7.01%
Total Revenues	**10,754,836**	**10,010,403**	**7.44%**	**10,476,103**	**-4.45%**
Expenditures:					
Current:					
General Government	1,712,258	2,377,582	-27.98%	1,287,169	84.71%
Executive & Legislative	201,751	195,832	3.02%	164,402	19.12%
Court & Legal	366,254	453,449	-19.23%	287,573	57.68%
Police	2,742,001	2,613,029	4.94%	2,322,993	12.49%
Public Service	1,746,462	1,604,607	8.84%	1,230,255	30.43%
Finance	663,764	649,603	2.18%	551,387	17.81%
Parks, Lands & Municipal Facilities	479,000	549,160	-12.78%	318,609	72.36%
Recreational Programming	359,240	210,664	70.53%	145,278	45.01%
Capital outlay	1,982,539	4,895,612	-59.50%	5,662,094	-13.54%
Debt service:					0.00%
Principal retirement	716,756	707,181	1.35%	442,100	59.96%
Interest and fiscal charges	286,071	305,133	-6.25%	297,651	2.51%
Total Expenditures	**11,256,096**	**14,561,853**	**-22.70%**	**12,709,510**	**14.57%**
Excess (deficiency) of revenues over (under) expenditures	**(501,259)**	**(4,551,450)**	**-88.99%**	**(2,233,407)**	**103.79%**
Other Financing Sources (Uses):					
Bond/Note issuance	-	-	0.00%	4,600,000	-100.00%
Transfers in	376,015	426,263	-11.79%	916,780	-53.50%
Transfers (out)	(376,015)	(426,263)	-11.79%	(916,780)	-53.50%
Total Other Financing Sources (Uses)	**-**	**-**	**0.00%**	**4,600,000**	**-100.00%**
Net Change in Fund Balances	**(501,259)**	**(4,551,450)**	**-88.99%**	**2,366,593**	**-292.32%**
Fund Balances at Beginning of Year	**7,512,298**	**12,063,748**	**-37.73%**	**9,697,156**	**24.41%**
Fund Balances at End of Year	**$ 7,011,039**	**$ 7,512,298**	**-6.67%**	**$ 12,063,748**	**-37.73%**

GENERAL FUND REVENUE AND EXPENDITURE HISTORY
FOR FISCAL YEARS 2018 - 2020

	2020 Budget	2019 Budget	% Diff 2020 vs 2019	2018 Actual	% Diff 2020 vs 2018
Revenues:					
Income taxes	$ -	$ -	0.00%	$ -	0.00%
Real and other taxes	1,060,188	1,032,000	2.73%	1,008,111	2.37%
Charges for services	190,000	190,000	0.00%	175,722	8.13%
Licenses and permits	73,300	68,300	7.32%	89,530	-23.71%
Fines and forfeitures	107,600	120,500	-10.71%	97,190	23.98%
Intergovernmental	209,756	202,900	3.38%	217,010	-6.50%
Special assessments	2,500	2,500	0.00%	1,305	91.58%
Investment income	25,462	24,720	3.00%	27,861	-11.28%
Other	16,500	16,500	0.00%	90,115.96	-81.69%
Total Revenues	**1,685,306**	**1,657,420**	**1.68%**	**1,706,846**	**-2.90%**
Expenditures:					
Current:					
General Government	763,618	887,731	-13.98%	630,444	40.81%
Executive & Legislative	201,751	195,832	3.02%	164,402	19.12%
Court & Legal	259,254	336,449	-22.94%	222,952	50.91%
Police	-	-	0.00%	-	0.00%
Public Service	-	-	0.00%	-	0.00%
Finance	104,101	94,043	10.70%	72,755	29.26%
Parks, Lands & Municipal Facilities	307,900	355,743	-13.45%	253,880	40.12%
Recreational Programming	68,272	46,735	46.08%	41,942	11.43%
Capital outlay	13,000	59,488	-78.15%	14,454	311.58%
Debt service:					
Principal retirement	-	-	0.00%	-	0.00%
Interest and fiscal charges	-	-	0.00%	-	0.00%
Total Expenditures	**1,717,896**	**1,976,021**	**-13.06%**	**1,400,828**	**41.06%**
Excess (deficiency) of revenues over (under) expenditures	**(32,590)**	**(318,601)**	**-89.77%**	**306,017**	**-204.11%**
Other Financing Sources (Uses):					
Bond/Note issuance	-	-	0.00%	-	0.00%
Transfers in	-	-	0.00%	-	0.00%
Transfers (out)	(95,000)	(50,000)	90.00%	(275,000)	-81.82%
Total Other Financing Sources (Uses)	**(95,000)**	**(50,000)**	**90.00%**	**(275,000)**	**-81.82%**
Net Change in Fund Balances	**(127,590)**	**(368,601)**	**-65.39%**	**31,017**	**-1288.38%**
Fund Balances at Beginning of Year	**1,027,519**	**1,396,120**	**-26.40%**	**1,365,103**	**2.27%**
Fund Balances at End of Year	**$ 899,929**	**$ 1,027,519**	**-12.42%**	**$ 1,396,120**	**-26.40%**

STREET FUND REVENUE AND EXPENDITURE HISTORY
FOR FISCAL YEARS 2018 - 2020

	2020 Budget	2019 Budget	% Diff 2020 vs 2019	2018 Actual	% Diff 2020 vs 2018
Revenues:					
Income taxes	$ 1,873,534	$ 1,945,732	-3.71%	$ 1,833,845	6.10%
Real and other taxes	-	-	0.00%	-	0.00%
Charges for services	-	-	0.00%	-	0.00%
Licenses and permits	-	-	0.00%	10,804	-100.00%
Fines and forfeitures	-	-	0.00%	-	0.00%
Intergovernmental	1,116,830	748,000	49.31%	754,617	-0.88%
Special assessments	-	-	0.00%	-	0.00%
Investment income	51,018	53,703	-5.00%	70,971	-24.33%
Other	30,000	30,000	0.00%	64,093.95	-53.19%
Total Revenues	**3,071,382**	**2,777,435**	**10.58%**	**2,734,331**	**1.58%**
Expenditures:					
Current:					
General Government	519,412	587,518	-11.59%	248,198	136.71%
Executive & Legislative	-	-	0.00%	-	0.00%
Court & Legal	49,500	49,500	0.00%	30,890	60.25%
Police	-	-	0.00%	-	0.00%
Public Service	1,504,462	1,356,881	10.88%	1,052,336	28.94%
Finance	210,831	212,247	-0.67%	181,761	16.77%
Parks, Lands & Municipal Facilities	24,000	26,687	-10.07%	16,877	58.13%
Recreational Programming	-	-	0.00%	-	0.00%
Capital outlay	1,274,800	2,514,927	-49.31%	193,597	1199.06%
Debt service:					
Principal retirement	-	-	0.00%	-	0.00%
Interest and fiscal charges	-	-	0.00%	-	0.00%
Total Expenditures	**3,583,005**	**4,747,761**	**-24.53%**	**1,723,658**	**175.45%**
Excess (deficiency) of revenues over (under) expenditures	**(511,624)**	**(1,970,326)**	**-74.03%**	**1,010,673**	**-294.95%**
Other Financing Sources (Uses):					
Bond/Note issuance	-	-	0.00%	-	0.00%
Transfers in	-	-	0.00%	-	0.00%
Transfers (out)	-	-	0.00%	(354,000)	-100.00%
Total Other Financing Sources (Uses)	**-**	**-**	**0.00%**	**(354,000)**	**-100.00%**
Net Change in Fund Balances	**(511,624)**	**(1,970,326)**	**-74.03%**	**656,673**	**-400.05%**
Fund Balances at Beginning of Year	**1,741,194**	**3,711,520**	**-53.09%**	**3,054,847**	**21.50%**
Fund Balances at End of Year	**$ 1,229,571**	**$ 1,741,194**	**-29.38%**	**$ 3,711,520**	**-53.09%**

POLICE FUND REVENUE AND EXPENDITURE HISTORY
FOR FISCAL YEARS 2018 - 2020

	2020 Budget	2019 Budget	% Diff 2020 vs 2019	2018 Actual	% Diff 2020 vs 2018
Revenues:					
Income taxes	$ 3,340,174	$ 3,036,521	10.00%	$ 2,970,688	2.22%
Real and other taxes	-	-	0.00%	-	0.00%
Charges for services	-	-	0.00%	-	0.00%
Licenses and permits	9,100	9,100	0.00%	8,846	2.87%
Fines and forfeitures	500	500	0.00%	480	4.17%
Intergovernmental	25,889	25,689	0.78%	40,549	-36.65%
Special assessments	-	-	0.00%	-	0.00%
Investment income	12,263	16,350	-25.00%	33,049	-50.53%
Other	76,000	76,000	0.00%	119,181.09	-36.23%
Total Revenues	**3,463,926**	**3,164,160**	**9.47%**	**3,172,794**	**-0.27%**
Expenditures:					
Current:					
General Government	134,228	120,277	11.60%	63,411	89.68%
Executive & Legislative	-	-	0.00%	-	0.00%
Court & Legal	49,500	49,500	0.00%	28,516	73.59%
Police	2,735,501	2,595,321	5.40%	2,321,578	11.79%
Public Service	-	-	0.00%	-	0.00%
Finance	294,850	283,622	3.96%	242,879	16.78%
Parks, Lands & Municipal Facilities	90,100	70,730	27.39%	20,163	250.80%
Recreational Programming	-	-	0.00%	-	0.00%
Capital outlay	131,442	143,293	-8.27%	62,050	130.93%
Debt service:					
Principal retirement	-	-	0.00%	-	0.00%
Interest and fiscal charges	-	-	0.00%	-	0.00%
Total Expenditures	**3,435,621**	**3,262,744**	**5.30%**	**2,738,596**	**19.14%**
Excess (deficiency) of revenues over (under) expenditures	**28,305**	**(98,584)**	**-128.71%**	**434,198**	**-122.70%**
Other Financing Sources (Uses):					
Bond/Note issuance	-	-	0.00%	-	
Transfers in	-	-	0.00%	-	0.00%
Transfers (out)	(22,500)	(22,500)	0.00%	(22,500)	0.00%
Total Other Financing Sources (Uses)	**(22,500)**	**(22,500)**	**0.00%**	**(22,500)**	**0.00%**
Net Change in Fund Balances	**5,805**	**(121,084)**	**-104.79%**	**411,698**	**-129.41%**
Fund Balances at Beginning of Year	**1,691,631**	**1,812,715**	**-6.68%**	**1,401,017**	**29.39%**
Fund Balances at End of Year	**$ 1,697,436**	**$ 1,691,631**	**0.34%**	**$ 1,812,715**	**-6.68%**

CAPITAL IMPROVEMENTS FUND REVENUE AND EXPENDITURE HISTORY
FOR FISCAL YEARS 2018 - 2020

	2020 Budget	2019 Budget	% Diff 2020 vs 2019	2018 Actual	% Diff 2020 vs 2018
Revenues:					
Income taxes	$ 106,278	$ 560,135	-81.03%	$ 114,260	390.23%
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	49,000	119,079	-58.85%	156,978	-24.14%
Special assessments	-	-	0.00%	-	0.00%
Investment income	13,546	20,840	-35.00%	20,743	0.47%
Other	-	-	0.00%	404.54	-100.00%
Total Revenues	**168,824**	**700,054**	**-75.88%**	**292,385**	**139.43%**
Expenditures:					
Current:					
General Government	-	-	0.00%	-	0.00%
Executive & Legislative	-	-	0.00%	-	0.00%
Court & Legal	-	-	0.00%	-	0.00%
Police	-	-	0.00%	-	0.00%
Public Service	-	-	0.00%	-	0.00%
Finance	6,057	33,172	-81.74%	6,243	431.35%
Parks, Lands & Municipal Facilities	10,000	28,000	-64.29%	6,000	366.67%
Recreational Programming	-	-	0.00%	-	0.00%
Capital outlay	201,000	502,410	-59.99%	1,048,743	-52.09%
Debt service:					
Principal retirement	-	-	0.00%	-	0.00%
Interest and fiscal charges	-	-	0.00%	-	0.00%
Total Expenditures	**217,057**	**563,582**	**-61.49%**	**1,060,986**	**-46.88%**
Excess (deficiency) of revenues over (under) expenditures	**(48,233)**	**136,472**	**-135.34%**	**(768,601)**	**-117.76%**
Other Financing Sources (Uses):					
Bond/Note issuance	-	-			
Transfers in	-	11,811	-100.00%	600,000	-98.03%
Transfers (out)	-	-	0.00%	-	0.00%
Total Other Financing Sources (Uses)	**-**	**11,811**	**-100.00%**	**600,000**	**-98.03%**
Net Change in Fund Balances	**(48,233)**	**148,283**	**-132.53%**	**(168,601)**	**-187.95%**
Fund Balances at Beginning of Year	**1,144,542**	**996,259**	**14.88%**	**1,164,860**	**-14.47%**
Fund Balances at End of Year	**$ 1,096,309**	**$ 1,144,542**	**-4.21%**	**$ 996,259**	**14.88%**

OTHER GOVERNMENTAL FUND REVENUE AND EXPENDITURE HISTORY
FOR FISCAL YEARS 2018 - 2020

	2020 Budget	2019 Budget	% Diff 2020 vs 2019	2018 Actual	% Diff 2020 vs 2018
Revenues:					
Income taxes	$ 753,057	$ 353,769	112.87%	$ 794,430	-55.47%
Real and other taxes	308,333	303,776	1.50%	345,029	-11.96%
Charges for services	-	-	0.00%	-	0.00%
Licenses and permits	210,300	98,390	113.74%	82,845	18.76%
Fines and forfeitures	14,750	12,250	20.41%	12,815	-4.41%
Intergovernmental	534,009	334,740	59.53%	770,651	-56.56%
Special assessments	-	-	0.00%	-	0.00%
Investment income	12,358	18,958	-34.81%	72,117	-73.71%
Other	532,592	589,451	-9.65%	491,861	19.84%
Total Revenues	**2,365,399**	**1,711,334**	**38.22%**	**2,569,747**	**-33.40%**
Expenditures:					
Current:					
General Government	295,000	782,056	-62.28%	345,116	126.61%
Executive & Legislative	-	-	0.00%	-	0.00%
Court & Legal	8,000	18,000	-55.56%	5,216	245.12%
Police	6,500	17,708	-63.29%	1,416	1150.93%
Public Service	242,000	247,725	-2.31%	177,919	39.23%
Finance	47,925	26,519	80.72%	47,749	-44.46%
Parks, Lands & Municipal Facilities	47,000	68,000	-30.88%	21,689	213.52%
Recreational Programming	290,968	163,929	77.50%	103,336	58.64%
Capital outlay	362,297	1,675,494	-78.38%	4,343,250	-61.42%
Debt service:					
Principal retirement	716,756	707,181	1.35%	442,100	59.96%
Interest and fiscal charges	286,071	305,133	-6.25%	297,651	2.51%
Total Expenditures	**2,302,517**	**4,011,746**	**-42.61%**	**5,785,442**	**-30.66%**
Excess (deficiency) of revenues over (under) expenditures	**62,883**	**(2,300,411)**	**-102.73%**	**(3,215,695)**	**-28.46%**
Other Financing Sources (Uses):					
Bond/Note issuance	-	-	0.00%	4,600,000	-100.00%
Transfers in	376,015	414,452	-9.27%	316,780	30.83%
Transfers (out)	(258,515)	(353,763)	-26.92%	(265,280)	33.35%
Total Other Financing Sources (Uses)	**117,500**	**60,689**	**93.61%**	**4,651,500**	**-98.70%**
Net Change in Fund Balances	**180,383**	**(2,239,722)**	**-108.05%**	**1,435,805**	**-255.99%**
Fund Balances at Beginning of Year	**1,907,411**	**4,147,134**	**-54.01%**	**2,711,328**	**52.96%**
Fund Balances at End of Year	**$ 2,087,794**	**$ 1,907,411**	**9.46%**	**$ 4,147,134**	**-54.01%**

UTILITY FUNDS REVENUE AND EXPENDITURE HISTORY
FOR FISCAL YEARS 2018 - 2020

	2020 Budget	2019 Budget	% Diff 2020 vs 2019	2018 Actual	% Diff 2020 vs 2018
Revenues:					
Income taxes	$ -	$ -	0.00%	$ -	0.00%
Real and other taxes	-	-	0.00%	-	0.00%
Charges for services	4,102,682	3,887,946	5.52%	4,325,077.38	-10.11%
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%	20,286	-0.12%
Investment income	80,065	61,024	31.20%	108,445	-43.73%
Other	22,500	22,500	0.00%	42,887	-47.54%
Total Revenues	**4,225,508**	**3,991,731**	**5.86%**	**4,496,696**	**-11.23%**
Expenditures:					
Current:					
General Government	486,222	520,162	-6.52%	243,143	113.93%
Executive & Legislative	-	-	0.00%	-	0.00%
Court & Legal	89,500	102,000	-12.25%	63,000	61.90%
Police	-	-	0.00%	-	0.00%
Public Service	-	-	0.00%	-	0.00%
Finance	186,222	184,667	0.84%	131,281	40.67%
Parks, Lands & Municipal Facilities	-	-	0.00%	-	0.00%
Recreational Programming	-	-	0.00%	-	0.00%
Water Utility	1,396,463	1,152,973	21.12%	899,555	28.17%
Sewer Utility	1,219,556	1,339,844	-8.98%	895,178	49.67%
Capital outlay	1,386,785	694,915	99.56%	595,100	16.77%
Debt service:					
Principal retirement	681,349	709,786	-4.01%	704,243	0.79%
Interest and fiscal charges	319,994	337,706	-5.24%	355,230	-4.93%
Total Expenditures	**5,766,091**	**5,042,054**	**14.36%**	**3,886,729**	**29.72%**
Excess (deficiency) of revenues over (under) expenditures	**(1,540,583)**	**(1,050,323)**	**46.68%**	**609,967**	**-272.19%**
Other Financing Sources (Uses):					
Bond/Note issuance	1,250,000	-	100.00%	-	0.00%
Transfers in	1,200,000	1,035,160	15.92%	925,000	11.91%
Transfers (out)	(1,200,000)	(1,035,160)	15.92%	(925,000)	11.91%
Total Other Financing Sources (Uses)	**1,250,000**	**-**	**100.00%**	**-**	**0.00%**
Net Change in Fund Balances	**(290,583)**	**(1,050,323)**	**-72.33%**	**609,967**	**-272.19%**
Fund Balances at Beginning of Year	**5,041,871**	**6,092,194**	**-17.24%**	**5,482,227**	**11.13%**
Fund Balances at End of Year	**$ 4,751,288**	**$ 5,041,871**	**-5.76%**	**$ 6,092,194**	**-17.24%**

PROJECTED REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE
UTILITY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	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	1,287,219	824,240	1,408,063	583,160	-	4,102,682
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Special assessments	-	-	-	-	20,261	20,261
Investment income	10,800	22,190	26,500	14,281	6,294	80,065
Contributions and donations	-	-	-	-	-	-
Payments in lieu of taxes	-	-	-	-	-	-
Other	10,000	-	12,500	1,250,000	80,065	22,500
Total Revenues	**1,308,019**	**846,430**	**1,447,063**	**1,847,441**	**106,620**	**4,225,508**
Expenditures:						
Current:						
General Government	196,210	89,000	161,012	40,000	-	486,222
Executive & Legislative	-	-	-	-	-	-
Court & Legal	49,500	-	40,000	-	-	89,500
Police	-	-	-	-	-	-
Public Service	-	-	-	-	-	-
Finance	92,461	-	92,761	-	1,000	186,222
Parks, Lands & Municipal Facilities	-	-	-	-	-	-
Recreational Programming	-	-	-	-	-	-
Water Utility	1,126,463	270,000	-	-	-	1,396,463
Sewer Utility	-	-	1,219,556	-	-	1,219,556
Capital outlay	37,190	30,000	39,595	1,280,000	-	1,386,785
Debt service:						
Principal retirement	-	-	-	-	681,349	681,349
Interest and fiscal charges	-	-	-	-	319,994	319,994
Total Expenditures	**1,501,824**	**389,000**	**1,552,924**	**1,320,000**	**1,002,343**	**5,766,091**
Excess (deficiency) of revenues over (under) expenditures	**(193,805)**	**457,430**	**(105,861)**	**527,441**	**(895,723)**	**(1,540,583)**
Other Financing Sources (Uses):						
Bond/note issuance	-	-	-	1,250,000	-	1,250,000
Transfers in	-	-	-	-	1,200,000	1,200,000
Transfers (out)	-	(600,000)	(175,000)	(425,000)	-	(1,200,000)
Total Other Financing Sources (Uses)	**-**	**(600,000)**	**(175,000)**	**825,000**	**1,200,000**	**1,250,000**
Net Change in Fund Balances	**(193,805)**	**(142,570)**	**(280,861)**	**1,352,441**	**304,277**	**(290,583)**
Fund Balances at Beginning of Year	**747,773**	**1,728,085**	**1,965,285**	**537,360**	**63,367**	**5,041,871**
Fund Balances at End of Year	**$ 553,968**	**$ 1,585,515**	**$ 1,684,424**	**$ 1,889,801**	**$ 367,644**	**$ 4,751,288**

CITY OF PATASKALA, OHIO
FUND BALANCE DETAIL
FISCAL YEARS 2019 - 2024

Fund Number / Description	December 31, 2018 Total Cash Balance	2019 BUDGET + Budget Revenues	2019 BUDGET - Budget Expenditdures	2019 BUDGET = Projected December 31, 2019 Total Cash Balance	Carryover Balance as a % of Expenditures
101 - General Fund	$ 1,396,120.36	$ 1,657,420.00	$ 2,026,020.87	**$ 1,027,519.49**	50.72%
102 - Unclaimed Funds	901.62	100.00	-	**1,001.62**	100.00%
Total General Funds	**$ 1,397,021.98**	**$ 1,657,520.00**	**$ 2,026,020.87**	**$ 1,028,521.11**	**50.77%**
201 - Street Fund	$ 3,711,520.04	$ 2,777,435.00	$ 4,747,760.56	**$ 1,741,194.48**	36.67%
202 - State Highway	153,676.58	61,000.00	69,497.62	**145,178.96**	208.90%
203 - Ecological Preservation	1,000.00	-	-	**1,000.00**	100.00%
204 - Pataskala JEDD	1,654.40	-	-	**1,654.40**	100.00%
205 - Permissive License Tax	516,339.83	272,800.00	454,311.00	**334,828.83**	73.70%
206 - Recreation Fund	80,944.91	158,490.00	192,929.03	**46,505.88**	24.11%
207 - Park Use	150,932.59	31,800.00	56,500.00	**126,232.59**	223.42%
208 - Police Fund	1,812,715.03	3,164,160.00	3,285,243.63	**1,691,631.40**	51.49%
209 - Immobilization	490.00	-	-	**490.00**	100.00%
210 - Mayor's Court Computer	27,054.99	5,000.00	8,000.00	**24,054.99**	300.69%
211 - Alcohol Enforcement & Education	5,921.10	-	2,500.00	**3,421.10**	136.84%
212 - Law Enforcement Trust	15,043.84	4,000.00	8,000.00	**11,043.84**	138.05%
213 - Pataskala Mobile Home Park	4,491.72	8.49	4,487.00	**13.21**	0.29%
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	9,957.98	4,250.00	5,208.06	**8,999.92**	172.81%
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	9,437.61	3,500.00	2,000.00	**10,937.61**	546.88%
223 - Payment In Lieu	79,386.50	65,000.00	65,000.00	**79,386.50**	122.13%
Total Special Revenue	**$ 6,581,886.13**	**$ 6,547,443.49**	**$ 8,901,436.90**	**$ 4,227,892.72**	**47.50%**
401 - Debt Service	$ 376,790.97	$ 723,961.00	$ 1,032,833.00	**$ 67,918.97**	6.58%
402 - Street Bond	30,067.19	0.81	30,068.00	**-**	0.00%
Total Debt Service	**$ 406,858.16**	**$ 723,961.81**	**$ 1,062,901.00**	**$ 67,918.97**	**6.39%**
301 - Capital Improvements	$ 996,258.95	$ 711,865.00	$ 563,582.30	**$ 1,144,541.65**	203.08%
302 - Bond Improvements	1,017,603.45	5,000.00	1,017,908.78	**4,694.67**	0.46%
303 - State Issue II Capital Improvements	227,468.35	-	217,303.21	**10,165.14**	4.68%
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	559,003.37	303,776.00	350,435.72	**512,343.65**	146.20%
307 - Columbia Road Bridge Improvements	4,880.00	-	4,880.00	**-**	0.00%
308 - Capital Facilities	361,290.54	107,100.00	200,000.00	**268,390.54**	134.20%
Total Capital Projects	**$ 3,173,434.58**	**$ 1,127,741.00**	**$ 2,361,041.01**	**$ 1,940,134.57**	**82.17%**
501 - Construction Account/Project	$ 485,087.27	$ 375,000.00	$ 613,242.57	**$ 246,844.70**	40.25%
502 - Fire Escrow Fund	-	-	-	**-**	0.00%
503 - Vendor Bond & Escrow	9,064.50	5,000.00	13,464.50	**600.00**	4.46%
Total Agency/Fiduciary Funds	**$ 494,151.77**	**$ 380,000.00**	**$ 626,707.07**	**$ 247,444.70**	**39.48%**
Total Governmental Funds	**$ 12,053,352.62**	**$ 10,436,666.30**	**$ 14,978,106.85**	**$ 7,511,912.07**	**50.15%**
601 - Water Fund	$ 886,830.87	$ 1,227,956.00	$ 1,367,013.59	**$ 747,773.28**	54.70%
602 - Water Capital Improvements	1,852,847.60	772,040.00	896,802.56	**1,728,085.04**	192.69%
603 - Water Bond Improvements	160.13	3.00	160.00	**3.13**	1.96%
604 - Water Debt Service	23,837.87	603,801.00	593,359.00	**34,279.87**	5.78%
605 - Water Treatment Plant #2	-	-	-	**-**	0.00%
606 - Water Utility State Issue II (OPWC)	0.38	-	-	**0.38**	100.00%
651 - Sewer Fund	2,209,170.71	1,362,940.00	1,606,825.89	**1,965,284.82**	122.31%
652 - Sewer Capital Improvements	1,092,930.34	602,350.00	1,157,920.00	**537,360.34**	46.41%
653 - Sewer Bond Improvements	385.62	-	-	**385.62**	100.00%
654 - Sewer Debt Service	10,295.01	437,540.00	433,868.00	**13,967.01**	3.22%
655 - Oaks Assessment	15,735.33	20,261.00	21,265.00	**14,731.33**	69.28%
656 - Sewer Utility State Issue II (OPWC)	-	-	-	**-**	0.00%
Total Enterprise Funds	**$ 6,092,193.86**	**$ 5,026,891.00**	**$ 6,077,214.04**	**$ 5,041,870.82**	**82.96%**
Total All Funds	**$ 18,145,546.48**	**$ 15,463,557.30**	**$ 21,055,320.89**	**$ 12,553,782.89**	**59.62%**

CITY OF PATASKALA, OHIO
FUND BALANCE DETAIL
FISCAL YEARS 2019 - 2024

Fund Number / Description	Projected December 31, 2019 Total Cash Balance	2020 PROPOSED BUDGET + Proposed Revenues	- Proposed Expenditures	= Projected December 31, 2020 Total Cash Balance	Carryover Balance as a % of Expenditures
101 - General Fund	$ 1,027,519.49	$ 1,685,305.60	$ 1,812,896.00	**$ 899,929.09**	49.64%
102 - Unclaimed Funds	1,001.62	100.00	-	**1,101.62**	100.00%
Total General Funds	**$ 1,028,521.11**	**$ 1,685,405.60**	**$ 1,812,896.00**	**$ 901,030.71**	**49.70%**
201 - Street Fund	$ 1,741,194.48	$ 3,071,381.50	$ 3,583,005.00	**$ 1,229,570.98**	34.32%
202 - State Highway	145,178.96	90,899.50	82,000.00	**154,078.46**	187.90%
203 - Ecological Preservation	1,000.00	-	-	**1,000.00**	100.00%
204 - Pataskala JEDD	1,654.40	-	-	**1,654.40**	100.00%
205 - Permissive License Tax	334,828.83	443,859.50	488,297.00	**290,391.33**	59.47%
206 - Recreation Fund	46,505.88	314,900.00	310,968.00	**50,437.88**	16.22%
207 - Park Use	126,232.59	32,500.00	44,000.00	**114,732.59**	260.76%
208 - Police Fund	1,691,631.40	3,463,925.50	3,458,121.00	**1,697,435.90**	49.09%
209 - Immobilization	490.00	-	-	**490.00**	100.00%
210 - Mayor's Court Computer	24,054.99	5,000.00	8,000.00	**21,054.99**	263.19%
211 - Alcohol Enforcement & Education	3,421.10	2,500.00	2,500.00	**3,421.10**	136.84%
212 - Law Enforcement Trust	11,043.84	4,000.00	4,000.00	**11,043.84**	276.10%
213 - Pataskala Mobile Home Park	13.21	8.49	-	**21.70**	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	8,999.92	4,250.00	-	**13,249.92**	100.00%
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	10,937.61	4,000.00	-	**14,937.61**	100.00%
223 - Payment In Lieu	79,386.50	-	-	**79,386.50**	100.00%
Total Special Revenue	**$ 4,227,892.72**	**$ 7,437,224.49**	**$ 7,980,891.00**	**$ 3,684,226.21**	**46.16%**
401 - Debt Service	$ 67,918.97	$ 1,036,322.00	$ 1,045,751.50	**$ 58,489.47**	5.59%
402 - Street Bond	-	-	-	**-**	0.00%
Total Debt Service	**$ 67,918.97**	**$ 1,036,322.00**	**$ 1,045,751.50**	**$ 58,489.47**	**5.59%**
301 - Capital Improvements	$ 1,144,541.65	$ 168,824.00	$ 217,057.00	**$ 1,096,308.65**	505.08%
302 - Bond Improvements	4,694.67	500.00	-	**5,194.67**	100.00%
303 - State Issue II Capital Improvements	10,165.14	-	-	**10,165.14**	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	512,343.65	308,333.00	165,515.00	**655,161.65**	395.83%
307 - Columbia Road Bridge Improvements	-	-	-	**-**	0.00%
308 - Capital Facilities	268,390.54	109,242.00	150,000.00	**227,632.54**	151.76%
Total Capital Projects	**$ 1,940,134.57**	**$ 586,899.00**	**$ 532,572.00**	**$ 1,994,461.57**	**374.50%**
501 - Construction Account/Project	$ 246,844.70	$ 375,000.00	$ 250,000.00	**$ 371,844.70**	148.74%
502 - Fire Escrow Fund	-	-	-	**-**	0.00%
503 - Vendor Bond & Escrow	600.00	10,000.00	10,000.00	**600.00**	6.00%
Total Agency/Fiduciary Funds	**$ 247,444.70**	**$ 385,000.00**	**$ 260,000.00**	**$ 372,444.70**	**143.25%**
Total Governmental Funds	**$ 7,511,912.07**	**$ 11,130,851.09**	**$ 11,632,110.50**	**$ 7,010,652.66**	**60.27%**
601 - Water Fund	$ 747,773.28	$ 1,308,019.00	$ 1,501,824.00	**$ 553,968.28**	36.89%
602 - Water Capital Improvements	1,728,085.04	846,430.00	989,000.00	**1,585,515.04**	160.31%
603 - Water Bond Improvements	3.13	-	-	**3.13**	100.00%
604 - Water Debt Service	34,279.87	603,714.00	589,490.00	**48,503.87**	8.23%
605 - Water Treatment Plant #2	-	-	-	**-**	0.00%
606 - Water Utility State Issue II (OPWC)	0.38	-	-	**0.38**	100.00%
651 - Sewer Fund	1,965,284.82	1,447,063.00	1,727,924.00	**1,684,423.82**	97.48%
652 - Sewer Capital Improvements	537,360.34	1,847,441.00	1,745,000.00	**639,801.34**	36.66%
653 - Sewer Bond Improvements	385.62	-	-	**385.62**	100.00%
654 - Sewer Debt Service	13,967.01	602,580.00	391,589.00	**224,958.01**	57.45%
655 - Oaks Assessment	14,731.33	20,261.00	21,264.00	**13,728.33**	64.56%
656 - Sewer Utility State Issue II (OPWC)	-	-	-	**-**	0.00%
Total Enterprise Funds	**$ 5,041,870.82**	**$ 6,675,508.00**	**$ 6,966,091.00**	**$ 4,751,287.82**	**68.21%**
Total All Funds	**$ 12,553,782.89**	**$ 17,806,359.09**	**$ 18,598,201.50**	**$ 11,761,940.48**	**63.24%**

CITY OF PATASKALA, OHIO
FUND BALANCE DETAIL
FISCAL YEARS 2019 - 2024

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
	2021 FORECAST				
101 - General Fund	$ 899,929.09	$ 1,717,918.00	$ 1,806,473.00	**$ 811,374.09**	44.91%
102 - Unclaimed Funds	1,101.62	100.00	-	**1,201.62**	100.00%
Total General Funds	**$ 901,030.71**	**$ 1,718,018.00**	**$ 1,806,473.00**	**$ 812,575.71**	**44.98%**
201 - Street Fund	$ 1,229,570.98	$ 3,169,553.29	$ 2,817,052.00	**$ 1,582,072.27**	56.16%
202 - State Highway	154,078.46	93,191.49	27,000.00	**220,269.95**	815.81%
203 - Ecological Preservation	1,000.00	-	-	**1,000.00**	100.00%
204 - Pataskala JEDD	1,654.40	-	-	**1,654.40**	100.00%
205 - Permissive License Tax	290,391.33	454,906.00	567,500.00	**177,797.33**	31.33%
206 - Recreation Fund	50,437.88	326,059.00	327,785.00	**48,711.88**	14.86%
207 - Park Use	114,732.59	32,500.00	23,000.00	**124,232.59**	540.14%
208 - Police Fund	1,697,435.90	3,633,937.50	3,616,728.00	**1,714,645.40**	47.41%
209 - Immobilization	490.00	-	-	**490.00**	100.00%
210 - Mayor's Court Computer	21,054.99	5,500.00	8,000.00	**18,554.99**	231.94%
211 - Alcohol Enforcement & Education	3,421.10	2,500.00	2,500.00	**3,421.10**	136.84%
212 - Law Enforcement Trust	11,043.84	4,000.00	4,000.00	**11,043.84**	276.10%
213 - Pataskala Mobile Home Park	21.70	-	-	**21.70**	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	13,249.92	4,250.00	15,000.00	**2,499.92**	16.67%
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	14,937.61	4,500.00	-	**19,437.61**	100.00%
223 - Payment In Lieu	79,386.50	-	-	**79,386.50**	100.00%
Total Special Revenue	**$ 3,684,226.21**	**$ 7,730,897.27**	**$ 7,408,565.00**	**$ 4,006,558.48**	**54.08%**
401 - Debt Service	$ 58,489.47	$ 1,030,480.00	$ 1,044,332.00	**$ 44,637.47**	4.27%
402 - Street Bond	-	-	-	**-**	0.00%
Total Debt Service	**$ 58,489.47**	**$ 1,030,480.00**	**$ 1,044,332.00**	**$ 44,637.47**	**4.27%**
301 - Capital Improvements	$ 1,096,308.65	$ 71,177.00	$ 283,209.00	**$ 884,276.65**	312.23%
302 - Bond Improvements	5,194.67	-	-	**5,194.67**	100.00%
303 - State Issue II Capital Improvements	10,165.14	-	-	**10,165.14**	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	655,161.65	312,958.00	110,591.00	**857,528.65**	775.41%
307 - Columbia Road Bridge Improvements	-	-	-	**-**	0.00%
308 - Capital Facilities	227,632.54	111,427.00	150,000.00	**189,059.54**	126.04%
Total Capital Projects	**$ 1,994,461.57**	**$ 495,562.00**	**$ 543,800.00**	**$ 1,946,223.57**	**357.89%**
501 - Construction Account/Project	$ 371,844.70	$ 375,000.00	$ 250,000.00	**$ 496,844.70**	198.74%
502 - Fire Escrow Fund	-	-	-	**-**	0.00%
503 - Vendor Bond & Escrow	600.00	10,000.00	10,000.00	**600.00**	6.00%
Total Agency/Fiduciary Funds	**$ 372,444.70**	**$ 385,000.00**	**$ 260,000.00**	**$ 497,444.70**	**191.32%**
Total Governmental Funds	**$ 7,010,652.66**	**$ 11,359,957.27**	**$ 11,063,170.00**	**$ 7,307,439.93**	**66.05%**
601 - Water Fund	$ 553,968.28	$ 1,357,406.00	$ 1,486,780.98	**$ 424,593.30**	28.56%
602 - Water Capital Improvements	1,585,515.04	853,002.00	1,254,000.00	**1,184,517.04**	94.46%
603 - Water Bond Improvements	3.13	-	-	**3.13**	100.00%
604 - Water Debt Service	48,503.87	603,788.00	586,766.00	**65,525.87**	11.17%
605 - Water Treatment Plant #2	-	-	-	**-**	0.00%
606 - Water Utility State Issue II (OPWC)	0.38	-	-	**0.38**	100.00%
651 - Sewer Fund	1,684,423.82	1,500,844.00	1,814,392.48	**1,370,875.34**	75.56%
652 - Sewer Capital Improvements	639,801.34	604,454.00	280,000.00	**964,255.34**	344.38%
653 - Sewer Bond Improvements	385.62	-	-	**385.62**	100.00%
654 - Sewer Debt Service	224,958.01	477,620.00	568,854.00	**133,724.01**	23.51%
655 - Oaks Assessment	13,728.33	20,261.00	21,264.00	**12,725.33**	59.84%
656 - Sewer Utility State Issue II (OPWC)	-	-	-	**-**	0.00%
Total Enterprise Funds	**$ 4,751,287.82**	**$ 5,417,375.00**	**$ 6,012,057.46**	**$ 4,156,605.36**	**69.14%**
Total All Funds	**$ 11,761,940.48**	**$ 16,777,332.27**	**$ 17,075,227.46**	**$ 11,464,045.29**	**67.14%**

CITY OF PATASKALA, OHIO
FUND BALANCE DETAIL
FISCAL YEARS 2019 - 2024

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
	2022 FORECAST				
101 - General Fund	$ 811,374.09	$ 1,754,608.00	$ 1,857,062.00	**$ 708,920.09**	38.17%
102 - Unclaimed Funds	1,201.62	100.00	-	**1,301.62**	100.00%
Total General Funds	**$ 812,575.71**	**$ 1,754,708.00**	**$ 1,857,062.00**	**$ 710,221.71**	**38.24%**
201 - Street Fund	$ 1,582,072.27	$ 3,261,242.75	$ 3,299,801.00	**$ 1,543,514.02**	46.78%
202 - State Highway	220,269.95	95,552.23	27,000.00	**288,822.17**	1069.71%
203 - Ecological Preservation	1,000.00	-	-	**1,000.00**	100.00%
204 - Pataskala JEDD	1,654.40	-	-	**1,654.40**	100.00%
205 - Permissive License Tax	177,797.33	466,226.00	588,500.00	**55,523.33**	9.43%
206 - Recreation Fund	48,711.88	327,219.00	326,826.00	**49,104.88**	15.02%
207 - Park Use	124,232.59	32,500.00	26,500.00	**130,232.59**	491.44%
208 - Police Fund	1,714,645.40	3,733,188.50	3,882,194.00	**1,565,639.90**	40.33%
209 - Immobilization	490.00	-	-	**490.00**	100.00%
210 - Mayor's Court Computer	18,554.99	6,000.00	8,000.00	**16,554.99**	206.94%
211 - Alcohol Enforcement & Education	3,421.10	2,500.00	2,500.00	**3,421.10**	136.84%
212 - Law Enforcement Trust	11,043.84	4,000.00	4,000.00	**11,043.84**	276.10%
213 - Pataskala Mobile Home Park	21.70	-	-	**21.70**	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	2,499.92	4,250.00	-	**6,749.92**	100.00%
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	19,437.61	5,000.00	-	**24,437.61**	100.00%
223 - Payment In Lieu	79,386.50	-	-	**79,386.50**	100.00%
Total Special Revenue	**$ 4,006,558.48**	**$ 7,937,678.48**	**$ 8,165,321.00**	**$ 3,778,915.96**	**46.28%**
401 - Debt Service	$ 44,637.47	$ 1,004,511.00	$ 1,005,266.00	**$ 43,882.47**	4.37%
402 - Street Bond	-	-	-	**-**	0.00%
Total Debt Service	**$ 44,637.47**	**$ 1,004,511.00**	**$ 1,005,266.00**	**$ 43,882.47**	**4.37%**
301 - Capital Improvements	$ 884,276.65	$ 108,651.00	$ 695,326.00	**$ 297,601.65**	42.80%
302 - Bond Improvements	5,194.67	-	-	**5,194.67**	100.00%
303 - State Issue II Capital Improvements	10,165.14	1,500,000.00	1,500,000.00	**10,165.14**	0.68%
304 - Municipal Building Purchase	(0.16)	-	-	**(0.16)**	100.00%
305 - Courter Bridge Improvement	(0.92)	-	-	**(0.92)**	100.00%
306 - SR 310 TIF	857,528.65	317,652.00	107,694.00	**1,067,486.65**	991.22%
307 - Columbia Road Bridge Improvements	-	-	-	**-**	0.00%
308 - Capital Facilities	189,059.54	113,656.00	150,000.00	**152,715.54**	101.81%
Total Capital Projects	**$ 1,946,223.57**	**$ 2,039,959.00**	**$ 2,453,020.00**	**$ 1,533,162.57**	**62.50%**
501 - Construction Account/Project	$ 496,844.70	$ 375,000.00	$ 250,000.00	**$ 621,844.70**	248.74%
502 - Fire Escrow Fund	-	-	-	**-**	0.00%
503 - Vendor Bond & Escrow	600.00	10,000.00	10,000.00	**600.00**	6.00%
Total Agency/Fiduciary Funds	**$ 497,444.70**	**$ 385,000.00**	**$ 260,000.00**	**$ 622,444.70**	**239.40%**
Total Governmental Funds	**$ 7,307,439.93**	**$ 13,121,856.48**	**$ 13,740,669.00**	**$ 6,688,627.41**	**48.68%**
601 - Water Fund	$ 424,593.30	$ 1,457,278.20	$ 1,592,809.40	**$ 289,062.10**	18.15%
602 - Water Capital Improvements	1,184,517.04	859,647.00	1,155,000.00	**889,164.04**	76.98%
603 - Water Bond Improvements	3.13	-	-	**3.13**	100.00%
604 - Water Debt Service	65,525.87	588,864.00	577,669.00	**76,720.87**	13.28%
605 - Water Treatment Plant #2	-	-	-	**-**	0.00%
606 - Water Utility State Issue II (OPWC)	0.38	-	-	**0.38**	100.00%
651 - Sewer Fund	1,370,875.34	1,609,877.30	1,767,673.52	**1,213,079.12**	68.63%
652 - Sewer Capital Improvements	964,255.34	611,578.00	460,000.00	**1,115,833.34**	242.57%
653 - Sewer Bond Improvements	385.62	-	-	**385.62**	100.00%
654 - Sewer Debt Service	133,724.01	567,660.00	567,713.00	**133,671.01**	23.55%
655 - Oaks Assessment	12,725.33	20,261.00	21,264.00	**11,722.33**	55.13%
656 - Sewer Utility State Issue II (OPWC)	-	-	-	**-**	0.00%
Total Enterprise Funds	**$ 4,156,605.36**	**$ 5,715,165.50**	**$ 6,142,128.92**	**$ 3,729,641.94**	**60.72%**
Total All Funds	**$ 11,464,045.29**	**$ 18,837,021.98**	**$ 19,882,797.92**	**$ 10,418,269.35**	**52.40%**

CITY OF PATASKALA, OHIO
FUND BALANCE DETAIL
FISCAL YEARS 2019 - 2024

Fund Number / Description	2023 FORECAST 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	$ 708,920.09	$ 1,791,850.00	$ 1,898,467.00	**$ 602,303.09**	31.73%
102 - Unclaimed Funds	1,301.62	100.00	-	**1,401.62**	100.00%
Total General Funds	**$ 710,221.71**	**$ 1,791,950.00**	**$ 1,898,467.00**	**$ 603,704.71**	**31.80%**
201 - Street Fund	$ 1,543,514.02	$ 3,355,636.04	$ 3,391,731.00	**$ 1,507,419.05**	44.44%
202 - State Highway	288,822.17	97,983.80	27,000.00	**359,805.97**	1332.61%
203 - Ecological Preservation	1,000.00	-	-	**1,000.00**	100.00%
204 - Pataskala JEDD	1,654.40	-	-	**1,654.40**	100.00%
205 - Permissive License Tax	55,523.33	477,827.00	381,000.00	**152,350.33**	39.99%
206 - Recreation Fund	49,104.88	323,381.00	330,943.00	**41,542.88**	12.55%
207 - Park Use	130,232.59	32,500.00	33,000.00	**129,732.59**	393.13%
208 - Police Fund	1,565,639.90	3,876,191.50	4,034,564.00	**1,407,267.40**	34.88%
209 - Immobilization	490.00	-	-	**490.00**	100.00%
210 - Mayor's Court Computer	16,554.99	6,500.00	8,000.00	**15,054.99**	188.19%
211 - Alcohol Enforcement & Education	3,421.10	2,500.00	2,500.00	**3,421.10**	136.84%
212 - Law Enforcement Trust	11,043.84	4,000.00	4,000.00	**11,043.84**	276.10%
213 - Pataskala Mobile Home Park	21.70	-	-	**21.70**	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	6,749.92	4,250.00	-	**10,999.92**	100.00%
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	24,437.61	5,500.00	-	**29,937.61**	100.00%
223 - Payment In Lieu	79,386.50	-	-	**79,386.50**	100.00%
Total Special Revenue	**$ 3,778,915.96**	**$ 8,186,269.33**	**$ 8,212,738.00**	**$ 3,752,447.30**	**45.69%**
401 - Debt Service	$ 43,882.47	$ 899,045.00	$ 899,332.00	**$ 43,595.47**	4.85%
402 - Street Bond	-	-	-	**-**	0.00%
Total Debt Service	**$ 43,882.47**	**$ 899,045.00**	**$ 899,332.00**	**$ 43,595.47**	**4.85%**
301 - Capital Improvements	$ 297,601.65	$ 115,132.00	$ 360,673.00	**$ 52,060.65**	14.43%
302 - Bond Improvements	5,194.67	-	-	**5,194.67**	100.00%
303 - State Issue II Capital Improvements	10,165.14	-	-	**10,165.14**	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	1,067,486.65	322,417.00	6,500.00	**1,383,403.65**	21283.13%
307 - Columbia Road Bridge Improvements	-	-	-	**-**	0.00%
308 - Capital Facilities	152,715.54	115,929.00	150,000.00	**118,644.54**	79.10%
Total Capital Projects	**$ 1,533,162.57**	**$ 553,478.00**	**$ 517,173.00**	**$ 1,569,467.57**	**303.47%**
501 - Construction Account/Project	$ 621,844.70	$ 375,000.00	$ 250,000.00	**$ 746,844.70**	298.74%
502 - Fire Escrow Fund	-	-	-	**-**	0.00%
503 - Vendor Bond & Escrow	600.00	10,000.00	10,000.00	**600.00**	6.00%
Total Agency/Fiduciary Funds	**$ 622,444.70**	**$ 385,000.00**	**$ 260,000.00**	**$ 747,444.70**	**287.48%**
Total Governmental Funds	**$ 6,688,627.41**	**$ 11,815,742.33**	**$ 11,787,710.00**	**$ 6,716,659.75**	**56.98%**
601 - Water Fund	$ 289,062.10	$ 1,493,457.16	$ 1,592,185.47	**$ 190,333.79**	11.95%
602 - Water Capital Improvements	889,164.04	866,355.00	675,000.00	**1,080,519.04**	160.08%
603 - Water Bond Improvements	3.13	-	-	**3.13**	100.00%
604 - Water Debt Service	76,720.87	478,941.00	473,975.00	**81,686.87**	17.23%
605 - Water Treatment Plant #2	-	-	-	**-**	0.00%
606 - Water Utility State Issue II (OPWC)	0.38	-	-	**0.38**	100.00%
651 - Sewer Fund	1,213,079.12	1,649,214.23	1,815,198.60	**1,047,094.75**	57.68%
652 - Sewer Capital Improvements	1,115,833.34	618,804.00	570,000.00	**1,164,637.34**	204.32%
653 - Sewer Bond Improvements	385.62	-	-	**385.62**	100.00%
654 - Sewer Debt Service	133,671.01	567,700.00	566,520.00	**134,851.01**	23.80%
655 - Oaks Assessment	11,722.33	20,261.00	21,264.00	**10,719.33**	50.41%
656 - Sewer Utility State Issue II (OPWC)	-	-	-	**-**	0.00%
Total Enterprise Funds	**$ 3,729,641.94**	**$ 5,694,732.39**	**$ 5,714,143.07**	**$ 3,710,231.25**	**64.93%**
Total All Funds	**$ 10,418,269.35**	**$ 17,510,474.72**	**$ 17,501,853.07**	**$ 10,426,891.00**	**59.58%**

CITY OF PATASKALA, OHIO
FUND BALANCE DETAIL
FISCAL YEARS 2019 - 2024

Fund Number / Description	Projected December 31, 2023 Total Cash Balance	2024 FORECAST + Estimated Revenues	2024 FORECAST - Forecast Expenditures	2024 FORECAST = Projected December 31, 2024 Total Cash Balance	Carryover Balance as a % of Expenditures
101 - General Fund	$ 602,303.09	$ 1,830,674.00	$ 1,966,320.00	**$ 466,657.09**	23.73%
102 - Unclaimed Funds	1,401.62	100.00	-	**1,501.62**	100.00%
Total General Funds	**$ 603,704.71**	**$ 1,830,774.00**	**$ 1,966,320.00**	**$ 468,158.71**	**23.81%**
201 - Street Fund	$ 1,507,419.05	$ 3,452,812.02	$ 3,699,356.00	**$ 1,260,875.07**	34.08%
202 - State Highway	359,805.97	100,488.31	27,000.00	**433,294.28**	1604.79%
203 - Ecological Preservation	1,000.00	-	-	**1,000.00**	100.00%
204 - Pataskala JEDD	1,654.40	-	-	**1,654.40**	100.00%
205 - Permissive License Tax	152,350.33	489,715.00	300,000.00	**342,065.33**	114.02%
206 - Recreation Fund	41,542.88	339,544.00	334,197.00	**46,889.88**	14.03%
207 - Park Use	129,732.59	32,500.00	28,500.00	**133,732.59**	469.24%
208 - Police Fund	1,407,267.40	4,085,368.50	4,292,035.00	**1,200,600.90**	27.97%
209 - Immobilization	490.00	-	-	**490.00**	100.00%
210 - Mayor's Court Computer	15,054.99	7,000.00	8,000.00	**14,054.99**	175.69%
211 - Alcohol Enforcement & Education	3,421.10	2,500.00	2,500.00	**3,421.10**	136.84%
212 - Law Enforcement Trust	11,043.84	4,000.00	4,000.00	**11,043.84**	276.10%
213 - Pataskala Mobile Home Park	21.70	-	-	**21.70**	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	10,999.92	4,250.00	-	**15,249.92**	100.00%
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	29,937.61	6,000.00	-	**35,937.61**	100.00%
223 - Payment In Lieu	79,386.50	-	-	**79,386.50**	100.00%
Total Special Revenue	**$ 3,752,447.30**	**$ 8,524,177.83**	**$ 8,695,588.00**	**$ 3,581,037.12**	**41.18%**
401 - Debt Service	$ 43,595.47	$ 801,640.00	$ 796,708.00	**$ 48,527.47**	6.09%
402 - Street Bond	-	-	-	**-**	0.00%
Total Debt Service	**$ 43,595.47**	**$ 801,640.00**	**$ 796,708.00**	**$ 48,527.47**	**6.09%**
301 - Capital Improvements	$ 52,060.65	$ 125,314.00	$ 106,234.00	**$ 71,140.65**	66.97%
302 - Bond Improvements	5,194.67	-	-	**5,194.67**	100.00%
303 - State Issue II Capital Improvements	10,165.14	-	-	**10,165.14**	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	1,383,403.65	327,253.00	7,000.00	**1,703,656.65**	24337.95%
307 - Columbia Road Bridge Improvements	-	-	-	**-**	0.00%
308 - Capital Facilities	118,644.54	118,248.00	150,000.00	**86,892.54**	57.93%
Total Capital Projects	**$ 1,569,467.57**	**$ 570,815.00**	**$ 263,234.00**	**$ 1,877,048.57**	**713.07%**
501 - Construction Account/Project	$ 746,844.70	$ 375,000.00	$ 250,000.00	**$ 871,844.70**	348.74%
502 - Fire Escrow Fund	-	-	-	**-**	0.00%
503 - Vendor Bond & Escrow	600.00	10,000.00	10,000.00	**600.00**	6.00%
Total Agency/Fiduciary Funds	**$ 747,444.70**	**$ 385,000.00**	**$ 260,000.00**	**$ 872,444.70**	**335.56%**
Total Governmental Funds	**$ 6,716,659.75**	**$ 12,112,406.83**	**$ 11,981,850.00**	**$ 6,847,216.57**	**57.15%**
601 - Water Fund	$ 190,333.79	$ 1,603,441.70	$ 1,676,960.77	**$ 116,814.72**	6.97%
602 - Water Capital Improvements	1,080,519.04	873,137.00	1,630,000.00	**323,656.04**	19.86%
603 - Water Bond Improvements	3.13	-	-	**3.13**	100.00%
604 - Water Debt Service	81,686.87	504,020.00	483,175.00	**102,531.87**	21.22%
605 - Water Treatment Plant #2	-	-	-	**-**	0.00%
606 - Water Utility State Issue II (OPWC)	0.38	-	-	**0.38**	100.00%
651 - Sewer Fund	1,047,094.75	1,769,334.55	1,872,670.47	**943,758.83**	50.40%
652 - Sewer Capital Improvements	1,164,637.34	626,141.00	1,590,000.00	**200,778.34**	12.63%
653 - Sewer Bond Improvements	385.62	-	-	**385.62**	100.00%
654 - Sewer Debt Service	134,851.01	567,740.00	565,328.00	**137,263.01**	24.28%
655 - Oaks Assessment	10,719.33	20,261.00	21,264.00	**9,716.33**	45.69%
656 - Sewer Utility State Issue II (OPWC)	-	-	-	**-**	0.00%
Total Enterprise Funds	**$ 3,710,231.25**	**$ 5,964,075.25**	**$ 7,839,398.23**	**$ 1,834,908.27**	**23.41%**
Total All Funds	**$ 10,426,891.00**	**$ 18,076,482.08**	**$ 19,821,248.23**	**$ 8,682,124.84**	**43.80%**

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - ALL FUNDS
FOR YEARS 2016 - 2024

Row Labels	2016 Act	2017 Act	2018 Act	2019 Bud	2019 YTD Act	2020 Fcst	2021 Fcst	2022 Fcst	2023 Fcst	2024 Fcst
Taxes	**$ 6,165,873.45**	**$ 6,538,876.69**	**$ 7,066,361.52**	**$ 7,231,933.00**	**$ 5,612,217.33**	**$ 7,441,564.00**	**$ 7,657,343.00**	**$ 7,882,158.00**	**$ 8,113,648.00**	**$ 8,352,012.00**
Income Taxes	$ 5,122,449.74	$ 5,400,917.38	$ 5,713,221.96	$ 5,896,157.00	$ 4,235,665.00	$ 6,073,043.00	$ 6,255,234.00	$ 6,442,890.00	$ 6,636,177.00	$ 6,835,263.00
Property Taxes	$ 1,043,423.71	$ 1,137,959.31	$ 1,353,139.56	$ 1,335,776.00	$ 1,376,552.33	$ 1,368,521.00	$ 1,402,109.00	$ 1,439,268.00	$ 1,477,471.00	$ 1,516,749.00
Intergovernmental	**$ 2,401,556.21**	**$ 1,803,511.02**	**$ 1,939,804.44**	**$ 1,430,408.00**	**$ 859,265.44**	**$ 1,935,483.50**	**$ 1,936,208.77**	**$ 2,886,244.98**	**$ 2,037,630.83**	**$ 2,090,400.33**
Grants & Loans	$ 1,170,093.95	$ 535,728.47	$ 343,799.94	$ 121,079.00	$ 45,675.68	$ 48,000.00	$ -	$ 900,000.00	$ -	$ -
Other Intergovernmental	$ 16,689.00	$ -	$ 33,378.00	$ 16,689.00	$ 100.00	$ 16,689.00	$ 16,689.00	$ 16,689.00	$ 16,689.00	$ 16,689.00
State-Shared Revenues	$ 1,214,773.26	$ 1,267,782.55	$ 1,562,626.50	$ 1,292,640.00	$ 813,489.76	$ 1,870,794.50	$ 1,919,519.77	$ 1,969,555.98	$ 2,020,941.83	$ 2,073,711.33
Charges for Service	**$ 4,406,898.87**	**$ 4,247,581.99**	**$ 4,692,825.68**	**$ 4,253,736.00**	**$ 3,360,572.10**	**$ 4,585,382.00**	**$ 4,701,752.00**	**$ 4,924,532.50**	**$ 5,013,576.39**	**$ 5,257,873.25**
General Government Fees	$ 128,980.57	$ 143,658.40	$ 192,026.48	$ 175,790.00	$ 143,248.64	$ 292,700.00	$ 293,800.00	$ 295,400.00	$ 296,500.00	$ 298,100.00
Other Service Charges	$ 180,861.76	$ 183,823.52	$ 175,721.82	$ 190,000.00	$ 124,972.47	$ 190,000.00	$ 190,000.00	$ 190,000.00	$ 190,000.00	$ 190,000.00
Utility	$ 4,097,056.54	$ 3,920,100.07	$ 4,325,077.38	$ 3,887,946.00	$ 3,092,350.99	$ 4,102,682.00	$ 4,217,952.00	$ 4,439,132.50	$ 4,527,076.39	$ 4,769,773.25
Fines & Forfeitures	**$ 150,360.73**	**$ 141,037.66**	**$ 110,484.53**	**$ 133,250.00**	**$ 73,705.80**	**$ 122,850.00**	**$ 123,450.00**	**$ 124,052.00**	**$ 124,656.00**	**$ 125,262.00**
Mayor's Court	$ 146,169.45	$ 137,051.27	$ 103,907.82	$ 128,250.00	$ 69,703.80	$ 115,750.00	$ 116,350.00	$ 116,952.00	$ 117,556.00	$ 118,162.00
Other Fines & Forfeitures	$ 4,191.28	$ 3,986.39	$ 6,576.71	$ 5,000.00	$ 4,002.00	$ 7,100.00	$ 7,100.00	$ 7,100.00	$ 7,100.00	$ 7,100.00
Special Assessments	**$ 23,297.80**	**$ 19,986.01**	**$ 21,591.12**	**$ 22,761.00**	**$ 20,438.34**	**$ 22,761.00**	**$ 22,761.00**	**$ 22,761.00**	**$ 22,761.00**	**$ 22,761.00**
Special Assessments	$ 23,297.80	$ 19,986.01	$ 21,591.12	$ 22,761.00	$ 20,438.34	$ 22,761.00	$ 22,761.00	$ 22,761.00	$ 22,761.00	$ 22,761.00
Miscellaneous Revenue	**$ 1,079,029.93**	**$ 820,899.78**	**$ 5,741,731.45**	**$ 930,047.38**	**$ 816,236.32**	**$ 2,122,303.59**	**$ 878,226.50**	**$ 884,768.50**	**$ 891,417.50**	**$ 898,173.50**
Investment Income	$ 127,685.04	$ 175,293.29	$ 333,187.96	$ 195,595.49	$ 267,021.87	$ 194,711.59	$ 197,949.50	$ 201,762.50	$ 205,638.50	$ 209,575.50
Other Miscellaneous Revenue	$ 451,344.89	$ 645,606.49	$ 808,543.49	$ 734,451.89	$ 549,214.45	$ 677,592.00	$ 680,277.00	$ 683,006.00	$ 685,779.00	$ 688,598.00
Proceeds from Debt Issuance	$ 500,000.00	$ -	$ 4,600,000.00	$ -	$ -	$ 1,250,000.00	$ -	$ -	$ -	$ -
Transfers & Advances	**$ 1,579,825.00**	**$ 1,632,575.26**	**$ 1,841,780.00**	**$ 1,461,423.00**	**$ 1,461,421.11**	**$ 1,576,015.00**	**$ 1,457,591.00**	**$ 2,129,194.00**	**$ 1,306,785.00**	**$ 1,330,000.00**
Transfers & Advances	$ 1,579,825.00	$ 1,632,575.26	$ 1,841,780.00	$ 1,461,423.00	$ 1,461,421.11	$ 1,576,015.00	$ 1,457,591.00	$ 2,129,194.00	$ 1,306,785.00	$ 1,330,000.00
Grand Total	**$ 15,806,841.99**	**$ 15,204,468.41**	**$ 21,414,578.74**	**$ 15,463,558.38**	**$ 12,203,856.44**	**$ 17,806,359.09**	**$ 16,777,332.27**	**$ 18,853,710.98**	**$ 17,510,474.72**	**$ 18,076,482.08**

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2016 - 2024

Row Labels	2016 Act	2017 Act	2018 Act	2019 Bud	2019 YTD Act	2020 Fcst	2021 Fcst	2022 Fcst	2023 Fcst	2024 Fcst
101 - General Fund	**$ 1,469,231.01**	**$ 1,487,948.82**	**$ 1,706,845.62**	**$ 1,657,420.00**	**$ 1,457,575.35**	**$ 1,685,305.60**	**$ 1,717,918.00**	**$ 1,754,608.00**	**$ 1,791,850.00**	**$ 1,830,674.00**
Taxes	**$ 853,298.18**	**$ 880,675.08**	**$ 1,008,110.99**	**$ 1,032,000.00**	**$ 1,127,029.02**	**$ 1,060,188.00**	**$ 1,089,151.00**	**$ 1,121,616.00**	**$ 1,155,054.00**	**$ 1,189,496.00**
Property Taxes	$ 853,298.18	$ 880,675.08	$ 1,008,110.99	$ 1,032,000.00	$ 1,127,029.02	$ 1,060,188.00	$ 1,089,151.00	$ 1,121,616.00	$ 1,155,054.00	$ 1,189,496.00
Intergovernmental	**$ 182,853.67**	**$ 192,466.80**	**$ 217,010.32**	**$ 202,900.00**	**$ 49,769.93**	**$ 209,756.00**	**$ 212,669.00**	**$ 215,640.00**	**$ 218,671.00**	**$ 221,762.00**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State-Shared Revenues	$ 182,853.67	$ 192,466.80	$ 217,010.32	$ 202,900.00	$ 49,769.93	$ 209,756.00	$ 212,669.00	$ 215,640.00	$ 218,671.00	$ 221,762.00
Charges for Service	**$ 265,625.37**	**$ 243,809.49**	**$ 265,252.16**	**$ 258,300.00**	**$ 184,984.39**	**$ 263,300.00**	**$ 263,300.00**	**$ 263,800.00**	**$ 263,800.00**	**$ 264,300.00**
General Government Fees	$ 84,763.61	$ 59,985.97	$ 89,530.34	$ 68,300.00	$ 60,011.92	$ 73,300.00	$ 73,300.00	$ 73,800.00	$ 73,800.00	$ 74,300.00
Other Service Charges	$ 180,861.76	$ 183,823.52	$ 175,721.82	$ 190,000.00	$ 124,972.47	$ 190,000.00	$ 190,000.00	$ 190,000.00	$ 190,000.00	$ 190,000.00
Fines & Forfeitures	**$ 137,689.45**	**$ 128,340.27**	**$ 97,189.82**	**$ 120,500.00**	**$ 65,561.80**	**$ 107,600.00**	**$ 107,700.00**	**$ 107,802.00**	**$ 107,906.00**	**$ 108,012.00**
Mayor's Court	$ 137,689.45	$ 128,340.27	$ 97,164.82	$ 120,000.00	$ 65,561.80	$ 107,500.00	$ 107,600.00	$ 107,702.00	$ 107,806.00	$ 107,912.00
Other Fines & Forfeitures	$ -	$ -	$ 25.00	$ 500.00	$ -	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00
Special Assessments	**$ 2,439.90**	**$ -**	**$ 1,304.94**	**$ 2,500.00**	**$ 239.07**	**$ 2,500.00**	**$ 2,500.00**	**$ 2,500.00**	**$ 2,500.00**	**$ 2,500.00**
Special Assessments	$ 2,439.90	$ -	$ 1,304.94	$ 2,500.00	$ 239.07	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
Miscellaneous Revenue	**$ 27,324.44**	**$ 42,657.18**	**$ 117,977.39**	**$ 41,220.00**	**$ 29,991.14**	**$ 41,961.60**	**$ 42,598.00**	**$ 43,250.00**	**$ 43,919.00**	**$ 44,604.00**
Investment Income	$ 12,506.27	$ 18,222.59	$ 27,861.43	$ 24,720.00	$ 23,566.53	$ 25,461.60	$ 26,098.00	$ 26,750.00	$ 27,419.00	$ 28,104.00
Other Miscellaneous Revenue	$ 14,818.17	$ 24,434.59	$ 90,115.96	$ 16,500.00	$ 6,424.61	$ 16,500.00	$ 16,500.00	$ 16,500.00	$ 16,500.00	$ 16,500.00
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
102 - Unclaimed Funds	**$ 108.38**	**$ 768.24**	**$ -**	**$ 100.00**	**$ 344.14**	**$ 100.00**	**$ 100.00**	**$ 100.00**	**$ 100.00**	**$ 100.00**
Miscellaneous Revenue	**$ 108.38**	**$ 768.24**	**$ -**	**$ 100.00**	**$ 344.14**	**$ 100.00**	**$ 100.00**	**$ 100.00**	**$ 100.00**	**$ 100.00**
Other Miscellaneous Revenue	$ 108.38	$ 768.24	$ -	$ 100.00	$ 344.14	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00
201 - Street Fund	**$ 2,610,091.65**	**$ 2,728,043.72**	**$ 2,734,330.90**	**$ 2,777,435.00**	**$ 2,051,476.50**	**$ 3,071,381.50**	**$ 3,169,553.29**	**$ 3,261,242.75**	**$ 3,355,636.04**	**$ 3,452,812.02**
Taxes	**$ 1,826,153.33**	**$ 1,925,427.05**	**$ 1,833,844.68**	**$ 1,945,732.00**	**$ 1,397,734.68**	**$ 1,873,534.00**	**$ 1,939,122.00**	**$ 1,997,296.00**	**$ 2,057,215.00**	**$ 2,118,932.00**
Income Taxes	$ 1,826,153.33	$ 1,925,427.05	$ 1,833,844.68	$ 1,945,732.00	$ 1,397,734.68	$ 1,873,534.00	$ 1,939,122.00	$ 1,997,296.00	$ 2,057,215.00	$ 2,118,932.00
Intergovernmental	**$ 711,630.96**	**$ 735,035.31**	**$ 754,616.76**	**$ 748,000.00**	**$ 526,698.41**	**$ 1,116,829.50**	**$ 1,148,393.29**	**$ 1,180,867.75**	**$ 1,214,280.04**	**$ 1,248,656.02**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State-Shared Revenues	$ 711,630.96	$ 735,035.31	$ 754,616.76	$ 748,000.00	$ 526,698.41	$ 1,116,829.50	$ 1,148,393.29	$ 1,180,867.75	$ 1,214,280.04	$ 1,248,656.02
Charges for Service	**$ -**	**$ -**	**$ 10,804.49**	**$ -**	**$ 525.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
General Government Fees	$ -	$ -	$ 10,804.49	$ -	$ 525.00	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	**$ 72,298.36**	**$ 67,581.36**	**$ 135,064.97**	**$ 83,703.00**	**$ 126,518.41**	**$ 81,018.00**	**$ 82,038.00**	**$ 83,079.00**	**$ 84,141.00**	**$ 85,224.00**
Investment Income	$ 24,871.96	$ 39,664.25	$ 70,971.02	$ 53,703.00	$ 63,985.45	$ 51,018.00	$ 52,038.00	$ 53,079.00	$ 54,141.00	$ 55,224.00
Other Miscellaneous Revenue	$ 47,426.40	$ 27,917.11	$ 64,093.95	$ 30,000.00	$ 62,532.96	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00
Transfers & Advances	**$ 9.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ 9.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2016 - 2024

Row Labels	2016 Act	2017 Act	2018 Act	2019 Bud	2019 YTD Act	2020 Fcst	2021 Fcst	2022 Fcst	2023 Fcst	2024 Fcst
202 - State Highway	**$ 57,920.85**	**$ 60,605.79**	**$ 64,050.53**	**$ 61,000.00**	**$ 44,936.37**	**$ 90,899.50**	**$ 93,191.49**	**$ 95,552.23**	**$ 97,983.80**	**$ 100,488.31**
Intergovernmental	**$ 56,992.08**	**$ 58,910.80**	**$ 60,826.21**	**$ 61,000.00**	**$ 42,177.15**	**$ 90,899.50**	**$ 93,191.49**	**$ 95,552.23**	**$ 97,983.80**	**$ 100,488.31**
State-Shared Revenues	$ 56,992.08	$ 58,910.80	$ 60,826.21	$ 61,000.00	$ 42,177.15	$ 90,899.50	$ 93,191.49	$ 95,552.23	$ 97,983.80	$ 100,488.31
Miscellaneous Revenue	**$ 928.77**	**$ 1,694.99**	**$ 3,224.32**	**$ -**	**$ 2,759.22**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Investment Income	$ 928.77	$ 1,694.99	$ 3,224.32	$ -	$ 2,759.22	$ -	$ -	$ -	$ -	$ -
204 - Pataskala JEDD	**$ -**	**$ -**	**$ 370.35**	**$ -**	**$ 105.40**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Taxes	**$ -**	**$ -**	**$ 370.35**	**$ -**	**$ 105.40**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Income Taxes	$ -	$ -	$ 370.35	$ -	$ 105.40	$ -	$ -	$ -	$ -	$ -
205 - Permissive License Tax	**$ 252,834.29**	**$ 266,284.77**	**$ 527,086.26**	**$ 272,800.00**	**$ 230,700.19**	**$ 443,859.50**	**$ 454,906.00**	**$ 466,226.00**	**$ 477,827.00**	**$ 489,715.00**
Intergovernmental	**$ 247,541.65**	**$ 260,582.36**	**$ 518,882.28**	**$ 266,500.00**	**$ 181,619.60**	**$ 437,859.50**	**$ 448,806.00**	**$ 460,026.00**	**$ 471,527.00**	**$ 483,315.00**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State-Shared Revenues	$ 247,541.65	$ 260,582.36	$ 518,882.28	$ 266,500.00	$ 181,619.60	$ 437,859.50	$ 448,806.00	$ 460,026.00	$ 471,527.00	$ 483,315.00
Miscellaneous Revenue	**$ 5,292.64**	**$ 5,702.41**	**$ 8,203.98**	**$ 6,300.00**	**$ 49,080.59**	**$ 6,000.00**	**$ 6,100.00**	**$ 6,200.00**	**$ 6,300.00**	**$ 6,400.00**
Investment Income	$ 5,292.64	$ 5,702.41	$ 8,203.98	$ 6,300.00	$ 6,494.12	$ 6,000.00	$ 6,100.00	$ 6,200.00	$ 6,300.00	$ 6,400.00
Other Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ 42,586.47	$ -	$ -	$ -	$ -	$ -
206 - Recreation Fund	**$ 44,403.24**	**$ 88,620.02**	**$ 122,856.15**	**$ 158,490.00**	**$ 153,444.25**	**$ 314,900.00**	**$ 326,059.00**	**$ 327,219.00**	**$ 323,381.00**	**$ 339,544.00**
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ 2,500.00**	**$ 3,017.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grants & Loans	$ -	$ -	$ -	$ 2,500.00	$ 3,017.00	$ -	$ -	$ -	$ -	$ -
Charges for Service	**$ 38,370.41**	**$ 72,331.73**	**$ 82,845.20**	**$ 98,390.00**	**$ 77,907.47**	**$ 210,300.00**	**$ 211,400.00**	**$ 212,500.00**	**$ 213,600.00**	**$ 214,700.00**
General Government Fees	$ 38,370.41	$ 72,331.73	$ 82,845.20	$ 98,390.00	$ 77,907.47	$ 210,300.00	$ 211,400.00	$ 212,500.00	$ 213,600.00	$ 214,700.00
Miscellaneous Revenue	**$ 6,032.83**	**$ 6,288.29**	**$ 15,010.95**	**$ 7,600.00**	**$ 22,519.78**	**$ 9,600.00**	**$ 9,659.00**	**$ 9,719.00**	**$ 9,781.00**	**$ 9,844.00**
Investment Income	$ 524.43	$ 938.29	$ 1,853.11	$ 1,350.00	$ 1,741.80	$ 2,350.00	$ 2,409.00	$ 2,469.00	$ 2,531.00	$ 2,594.00
Other Miscellaneous Revenue	$ 5,508.40	$ 5,350.00	$ 13,157.84	$ 6,250.00	$ 20,777.98	$ 7,250.00	$ 7,250.00	$ 7,250.00	$ 7,250.00	$ 7,250.00
Transfers & Advances	**$ -**	**$ 10,000.00**	**$ 25,000.00**	**$ 50,000.00**	**$ 50,000.00**	**$ 95,000.00**	**$ 105,000.00**	**$ 105,000.00**	**$ 100,000.00**	**$ 115,000.00**
Transfers & Advances	$ -	$ 10,000.00	$ 25,000.00	$ 50,000.00	$ 50,000.00	$ 95,000.00	$ 105,000.00	$ 105,000.00	$ 100,000.00	$ 115,000.00
207 - Park Use Fund	**$ 42,982.90**	**$ 24,678.98**	**$ 73,417.07**	**$ 31,800.00**	**$ 52,775.88**	**$ 32,500.00**	**$ 32,500.00**	**$ 32,500.00**	**$ 32,500.00**	**$ 32,500.00**
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	**$ 42,982.90**	**$ 24,678.98**	**$ 73,417.07**	**$ 31,800.00**	**$ 52,775.88**	**$ 32,500.00**	**$ 32,500.00**	**$ 32,500.00**	**$ 32,500.00**	**$ 32,500.00**
Investment Income	$ 974.50	$ 1,428.98	$ 2,667.07	$ 1,800.00	$ 2,625.88	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
Other Miscellaneous Revenue	$ 42,008.40	$ 23,250.00	$ 70,750.00	$ 30,000.00	$ 50,150.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00
208 - Police Fund	**$ 2,839,517.99**	**$ 2,966,687.18**	**$ 3,172,794.02**	**$ 3,164,160.00**	**$ 2,270,023.52**	**$ 3,463,925.50**	**$ 3,633,937.50**	**$ 3,749,877.50**	**$ 3,876,191.50**	**$ 4,085,368.50**
Taxes	**$ 2,714,898.38**	**$ 2,862,486.20**	**$ 2,970,688.28**	**$ 3,036,521.00**	**$ 2,181,313.21**	**$ 3,340,174.00**	**$ 3,509,186.00**	**$ 3,624,126.00**	**$ 3,749,440.00**	**$ 3,957,617.00**
Income Taxes	$ 2,714,898.38	$ 2,862,486.20	$ 2,970,688.28	$ 3,036,521.00	$ 2,181,313.21	$ 3,340,174.00	$ 3,509,186.00	$ 3,624,126.00	$ 3,749,440.00	$ 3,957,617.00

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2016 - 2024

Row Labels	2016 Act	2017 Act	2018 Act	2019 Bud	2019 YTD Act	2020 Fcst	2021 Fcst	2022 Fcst	2023 Fcst	2024 Fcst
Intergovernmental	**$ 29,665.07**	**$ 12,590.91**	**$ 40,548.73**	**$ 25,689.00**	**$ 10,265.24**	**$ 25,889.00**	**$ 26,389.00**	**$ 26,889.00**	**$ 27,389.00**	**$ 27,889.00**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Intergovernmental	$ 16,689.00	$ -	$ 33,378.00	$ 16,689.00	$ 100.00	$ 16,689.00	$ 16,689.00	$ 16,689.00	$ 16,689.00	$ 16,689.00
State-Shared Revenues	$ 12,976.07	$ 12,590.91	$ 7,170.73	$ 9,000.00	$ 10,165.24	$ 9,200.00	$ 9,700.00	$ 10,200.00	$ 10,700.00	$ 11,200.00
Charges for Service	**$ 5,846.55**	**$ 11,340.70**	**$ 8,846.45**	**$ 9,100.00**	**$ 4,804.25**	**$ 9,100.00**	**$ 9,100.00**	**$ 9,100.00**	**$ 9,100.00**	**$ 9,100.00**
General Government Fees	$ 5,846.55	$ 11,340.70	$ 8,846.45	$ 9,100.00	$ 4,804.25	$ 9,100.00	$ 9,100.00	$ 9,100.00	$ 9,100.00	$ 9,100.00
Other Service Charges	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fines & Forfeitures	**$ 455.00**	**$ 350.00**	**$ 480.00**	**$ 500.00**	**$ 175.00**	**$ 500.00**	**$ 500.00**	**$ 500.00**	**$ 500.00**	**$ 500.00**
Other Fines & Forfeitures	$ 455.00	$ 350.00	$ 480.00	$ 500.00	$ 175.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00
Miscellaneous Revenue	**$ 88,652.99**	**$ 79,919.37**	**$ 152,230.56**	**$ 92,350.00**	**$ 73,465.82**	**$ 88,262.50**	**$ 88,762.50**	**$ 89,262.50**	**$ 89,762.50**	**$ 90,262.50**
Investment Income	$ 16,935.29	$ 16,720.48	$ 33,049.47	$ 16,350.00	$ 31,560.42	$ 12,262.50	$ 12,762.50	$ 13,262.50	$ 13,762.50	$ 14,262.50
Other Miscellaneous Revenue	$ 71,717.70	$ 63,198.89	$ 119,181.09	$ 76,000.00	$ 41,905.40	$ 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	**$ 8,480.00**	**$ 7,561.00**	**$ 5,251.00**	**$ 5,000.00**	**$ 3,286.00**	**$ 5,000.00**	**$ 5,500.00**	**$ 6,000.00**	**$ 6,500.00**	**$ 7,000.00**
Fines & Forfeitures	**$ 8,480.00**	**$ 7,561.00**	**$ 5,251.00**	**$ 5,000.00**	**$ 3,286.00**	**$ 5,000.00**	**$ 5,500.00**	**$ 6,000.00**	**$ 6,500.00**	**$ 7,000.00**
Mayor's Court	$ 8,480.00	$ 7,561.00	$ 5,251.00	$ 5,000.00	$ 3,286.00	$ 5,000.00	$ 5,500.00	$ 6,000.00	$ 6,500.00	$ 7,000.00
211 - Alcohol Education & Enforcement	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25.00**	**$ 2,500.00**	**$ 2,500.00**	**$ 2,500.00**	**$ 2,500.00**	**$ 2,500.00**
Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25.00**	**$ 2,500.00**	**$ 2,500.00**	**$ 2,500.00**	**$ 2,500.00**	**$ 2,500.00**
Other Fines & Forfeitures	$ -	$ -	$ -	$ -	$ 25.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
212 - Law Enforcement Trust	**$ 3,736.28**	**$ 3,636.39**	**$ 6,071.71**	**$ 4,000.00**	**$ 3,802.00**	**$ 4,000.00**	**$ 4,000.00**	**$ 4,000.00**	**$ 4,000.00**	**$ 4,000.00**
Fines & Forfeitures	**$ 3,736.28**	**$ 3,636.39**	**$ 6,071.71**	**$ 4,000.00**	**$ 3,802.00**	**$ 4,000.00**	**$ 4,000.00**	**$ 4,000.00**	**$ 4,000.00**	**$ 4,000.00**
Other Fines & Forfeitures	$ 3,736.28	$ 3,636.39	$ 6,071.71	$ 4,000.00	$ 3,802.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00
213 - Pataskala Mobile Home Park	**$ 8.72**	**$ 8.72**	**$ 13.21**	**$ 8.49**	**$ -**	**$ 8.49**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue	**$ 8.72**	**$ 8.72**	**$ 13.21**	**$ 8.49**	**$ -**	**$ 8.49**	**$ -**	**$ -**	**$ -**	**$ -**
Investment Income	$ 8.72	$ 8.72	$ 13.21	$ 8.49	$ -	$ 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 2016 - 2024

Row Labels	2016 Act	2017 Act	2018 Act	2019 Bud	2019 YTD Act	2020 Fcst	2021 Fcst	2022 Fcst	2023 Fcst	2024 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	**$ 1,538.43**	**$ 1,500.00**	**$ 9,092.00**	**$ 4,250.00**	**$ 6,134.67**	**$ 4,250.00**	**$ 4,250.00**	**$ 4,250.00**	**$ 4,250.00**	**$ 4,250.00**
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fines & Forfeitures	**$ -**	**$ 1,150.00**	**$ 1,492.00**	**$ 3,250.00**	**$ 856.00**	**$ 3,250.00**	**$ 3,250.00**	**$ 3,250.00**	**$ 3,250.00**	**$ 3,250.00**
Mayor's Court	$ -	$ 1,150.00	$ 1,492.00	$ 3,250.00	$ 856.00	$ 3,250.00	$ 3,250.00	$ 3,250.00	$ 3,250.00	$ 3,250.00
Miscellaneous Revenue	**$ 1,538.43**	**$ 350.00**	**$ 7,600.00**	**$ 1,000.00**	**$ 5,278.67**	**$ 1,000.00**	**$ 1,000.00**	**$ 1,000.00**	**$ 1,000.00**	**$ 1,000.00**
Other Miscellaneous Revenue	$ 1,538.43	$ 350.00	$ 7,600.00	$ 1,000.00	$ 5,278.67	$ 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	**$ 2,080.00**	**$ 5,500.00**	**$ 1,927.61**	**$ 3,500.00**	**$ -**	**$ 4,000.00**	**$ 4,500.00**	**$ 5,000.00**	**$ 5,500.00**	**$ 6,000.00**
Intergovernmental	**$ 2,080.00**	**$ 5,500.00**	**$ 1,927.61**	**$ 3,500.00**	**$ -**	**$ 4,000.00**	**$ 4,500.00**	**$ 5,000.00**	**$ 5,500.00**	**$ 6,000.00**
Grants & Loans	$ 2,080.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State-Shared Revenues	$ -	$ 5,500.00	$ 1,927.61	$ 3,500.00	$ -	$ 4,000.00	$ 4,500.00	$ 5,000.00	$ 5,500.00	$ 6,000.00
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 2016 - 2024

Row Labels	2016 Act	2017 Act	2018 Act	2019 Bud	2019 YTD Act	2020 Fcst	2021 Fcst	2022 Fcst	2023 Fcst	2024 Fcst
301 - Capital Improvements	**$ 1,079,852.31**	**$ 434,059.93**	**$ 892,385.10**	**$ 711,865.00**	**$ 435,981.40**	**$ 168,824.00**	**$ 71,177.00**	**$ 108,651.00**	**$ 115,132.00**	**$ 125,314.00**
Taxes	**$ 110,132.68**	**$ 132,322.46**	**$ 114,259.50**	**$ 560,135.00**	**$ 402,378.15**	**$ 106,278.00**	**$ 56,297.00**	**$ 93,421.00**	**$ 99,542.00**	**$ 109,364.00**
Income Taxes	$ 110,132.68	$ 132,322.46	$ 114,259.50	$ 560,135.00	$ 402,378.15	$ 106,278.00	$ 56,297.00	$ 93,421.00	$ 99,542.00	$ 109,364.00
Intergovernmental	**$ 951,473.24**	**$ 284,433.86**	**$ 156,977.74**	**$ 119,079.00**	**$ 1,875.14**	**$ 49,000.00**	**$ 1,000.00**	**$ 1,000.00**	**$ 1,000.00**	**$ 1,000.00**
Grants & Loans	$ 950,946.85	$ 283,866.75	$ 156,701.94	$ 118,579.00	$ -	$ 48,000.00	$ -	$ -	$ -	$ -
State-Shared Revenues	$ 526.39	$ 567.11	$ 275.80	$ 500.00	$ 1,875.14	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
Miscellaneous Revenue	**$ 18,246.39**	**$ 17,303.61**	**$ 21,147.86**	**$ 20,840.00**	**$ 19,918.19**	**$ 13,546.00**	**$ 13,880.00**	**$ 14,230.00**	**$ 14,590.00**	**$ 14,950.00**
Investment Income	$ 18,237.99	$ 16,827.38	$ 20,743.32	$ 20,840.00	$ 19,190.55	$ 13,546.00	$ 13,880.00	$ 14,230.00	$ 14,590.00	$ 14,950.00
Other Miscellaneous Revenue	$ 8.40	$ 476.23	$ 404.54	$ -	$ 727.64	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ -**	**$ -**	**$ 600,000.00**	**$ 11,811.00**	**$ 11,809.92**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ 600,000.00	$ 11,811.00	$ 11,809.92	$ -	$ -	$ -	$ -	$ -
302 - Bond Improvements	**$ 501,415.39**	**$ 5,419.09**	**$ 4,648,153.80**	**$ 5,000.00**	**$ 28,577.23**	**$ 500.00**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue	**$ 501,415.39**	**$ 5,419.09**	**$ 4,648,153.80**	**$ 5,000.00**	**$ 28,577.23**	**$ 500.00**	**$ -**	**$ -**	**$ -**	**$ -**
Investment Income	$ 1,415.39	$ 5,419.09	$ 48,153.80	$ 5,000.00	$ 6,400.85	$ 500.00	$ -	$ -	$ -	$ -
Other Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ 22,176.38	$ -	$ -	$ -	$ -	$ -
Proceeds from Debt Issuance	$ 500,000.00	$ -	$ 4,600,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
303 - State Issue II (OPWC)	**$ 217,067.10**	**$ 251,861.72**	**$ 191,098.00**	**$ -**	**$ 21,666.18**	**$ -**	**$ -**	**$ 1,500,000.00**	**$ -**	**$ -**
Intergovernmental	**$ 217,067.10**	**$ 251,861.72**	**$ 187,098.00**	**$ -**	**$ 21,666.18**	**$ -**	**$ -**	**$ 900,000.00**	**$ -**	**$ -**
Grants & Loans	$ 217,067.10	$ 251,861.72	$ 187,098.00	$ -	$ 21,666.18	$ -	$ -	$ 900,000.00	$ -	$ -
Miscellaneous Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ -**	**$ -**	**$ 4,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 600,000.00**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ 4,000.00	$ -	$ -	$ -	$ -	$ 600,000.00	$ -	$ -
304 - Municipal Building	**$ -**	**$ -**	**$ -**	**$ 0.16**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue	**$ -**	**$ -**	**$ -**	**$ 0.16**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Miscellaneous Revenue	$ -	$ -	$ -	$ 0.16	$ -	$ -	$ -	$ -	$ -	$ -
305 - Courter Road Bridge Improvements	**$ -**	**$ -**	**$ -**	**$ 0.92**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	**$ -**	**$ -**	**$ -**	**$ 0.92**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Miscellaneous Revenue	$ -	$ -	$ -	$ 0.92	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2016 - 2024

Row Labels	2016 Act	2017 Act	2018 Act	2019 Bud	2019 YTD Act	2020 Fcst	2021 Fcst	2022 Fcst	2023 Fcst	2024 Fcst
306 - State Route 310 TIF	**$ 190,125.53**	**$ 257,284.23**	**$ 345,028.57**	**$ 303,776.00**	**$ 249,523.31**	**$ 308,333.00**	**$ 312,958.00**	**$ 317,652.00**	**$ 322,417.00**	**$ 327,253.00**
Taxes	**$ 190,125.53**	**$ 257,284.23**	**$ 345,028.57**	**$ 303,776.00**	**$ 249,523.31**	**$ 308,333.00**	**$ 312,958.00**	**$ 317,652.00**	**$ 322,417.00**	**$ 327,253.00**
Property Taxes	$ 190,125.53	$ 257,284.23	$ 345,028.57	$ 303,776.00	$ 249,523.31	$ 308,333.00	$ 312,958.00	$ 317,652.00	$ 322,417.00	$ 327,253.00
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
State-Shared Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
307 - Columbia Road Bridge Improvements	**$ -**	**$ 25,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Taxes	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State-Shared Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ -**	**$ 25,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ 25,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
308 - Capital Facilities	**$ 484,963.90**	**$ 108,627.14**	**$ 99,432.36**	**$ 107,100.00**	**$ 61,643.81**	**$ 109,242.00**	**$ 111,427.00**	**$ 113,656.00**	**$ 115,929.00**	**$ 118,248.00**
Miscellaneous Revenue	**$ 84,963.90**	**$ 108,627.14**	**$ 99,432.36**	**$ 107,100.00**	**$ 61,643.81**	**$ 109,242.00**	**$ 111,427.00**	**$ 113,656.00**	**$ 115,929.00**	**$ 118,248.00**
Investment Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Miscellaneous Revenue	$ 84,963.90	$ 108,627.14	$ 99,432.36	$ 107,100.00	$ 61,643.81	$ 109,242.00	$ 111,427.00	$ 113,656.00	$ 115,929.00	$ 118,248.00
Transfers & Advances	**$ 400,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ 400,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
401 - Debt Service	**$ 646,856.81**	**$ 1,038,537.36**	**$ 1,094,569.49**	**$ 723,961.00**	**$ 631,250.87**	**$ 1,036,322.00**	**$ 1,030,480.00**	**$ 1,004,511.00**	**$ 899,045.00**	**$ 801,640.00**
Taxes	**$ 471,265.35**	**$ 480,681.67**	**$ 794,059.15**	**$ 353,769.00**	**$ 254,133.56**	**$ 753,057.00**	**$ 750,629.00**	**$ 728,047.00**	**$ 729,980.00**	**$ 649,350.00**
Income Taxes	$ 471,265.35	$ 480,681.67	$ 794,059.15	$ 353,769.00	$ 254,133.56	$ 753,057.00	$ 750,629.00	$ 728,047.00	$ 729,980.00	$ 649,350.00
Intergovernmental	**$ 2,252.44**	**$ 2,129.26**	**$ 1,916.79**	**$ 1,240.00**	**$ 1,184.29**	**$ 1,250.00**	**$ 1,260.00**	**$ 1,270.00**	**$ 1,280.00**	**$ 1,290.00**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State-Shared Revenues	$ 2,252.44	$ 2,129.26	$ 1,916.79	$ 1,240.00	$ 1,184.29	$ 1,250.00	$ 1,260.00	$ 1,270.00	$ 1,280.00	$ 1,290.00
Miscellaneous Revenue	**$ 6,766.02**	**$ 8,151.17**	**$ 10,813.55**	**$ 4,500.00**	**$ 11,481.83**	**$ 1,000.00**	**$ 1,000.00**	**$ 1,000.00**	**$ 1,000.00**	**$ 1,000.00**
Investment Income	$ 4,199.44	$ 6,094.49	$ 8,002.00	$ 4,500.00	$ 6,424.73	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
Other Miscellaneous Revenue	$ 2,566.58	$ 2,056.68	$ 2,811.55	$ -	$ 5,057.10	$ -	$ -	$ -	$ -	$ -
Proceeds from Debt Issuance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ 166,573.00**	**$ 547,575.26**	**$ 287,780.00**	**$ 364,452.00**	**$ 364,451.19**	**$ 281,015.00**	**$ 277,591.00**	**$ 274,194.00**	**$ 166,785.00**	**$ 150,000.00**
Transfers & Advances	$ 166,573.00	$ 547,575.26	$ 287,780.00	$ 364,452.00	$ 364,451.19	$ 281,015.00	$ 277,591.00	$ 274,194.00	$ 166,785.00	$ 150,000.00
402 - Street Bond	**$ -**	**$ -**	**$ -**	**$ 0.81**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue	**$ -**	**$ -**	**$ -**	**$ 0.81**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Miscellaneous Revenue	$ -	$ -	$ -	$ 0.81	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2016 - 2024

Row Labels	2016 Act	2017 Act	2018 Act	2019 Bud	2019 YTD Act	2020 Fcst	2021 Fcst	2022 Fcst	2023 Fcst	2024 Fcst
501 - Construction Account	**$ 128,148.35**	**$ 267,537.29**	**$ 285,794.79**	**$ 375,000.00**	**$ 140,289.32**	**$ 375,000.00**	**$ 375,000.00**	**$ 375,000.00**	**$ 375,000.00**	**$ 375,000.00**
Miscellaneous Revenue	**$ 128,148.35**	**$ 267,537.29**	**$ 285,794.79**	**$ 375,000.00**	**$ 140,289.32**	**$ 375,000.00**	**$ 375,000.00**	**$ 375,000.00**	**$ 375,000.00**	**$ 375,000.00**
Other Miscellaneous Revenue	$ 128,148.35	$ 267,537.29	$ 285,794.79	$ 375,000.00	$ 140,289.32	$ 375,000.00	$ 375,000.00	$ 375,000.00	$ 375,000.00	$ 375,000.00
502 - Fire Escrow	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ 60,000.00	$ -	$ -	$ -	$ -	$ -
503 - Vendor Bond & Escrow	**$ 1,500.00**	**$ 9,814.50**	**$ 500.00**	**$ 5,000.00**	**$ 4,500.00**	**$ 10,000.00**	**$ 10,000.00**	**$ 10,000.00**	**$ 10,000.00**	**$ 10,000.00**
Miscellaneous Revenue	**$ 1,500.00**	**$ 9,814.50**	**$ 500.00**	**$ 5,000.00**	**$ 4,500.00**	**$ 10,000.00**	**$ 10,000.00**	**$ 10,000.00**	**$ 10,000.00**	**$ 10,000.00**
Other Miscellaneous Revenue	$ 1,500.00	$ 9,814.50	$ 500.00	$ 5,000.00	$ 4,500.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
504 - Police Evidence & Cash Seizure	**$ -**	**$ -**	**$ 11,814.26**	**$ -**	**$ 7,043.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue	**$ -**	**$ -**	**$ 11,814.26**	**$ -**	**$ 7,043.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Miscellaneous Revenue	$ -	$ -	$ 11,814.26	$ -	$ 7,043.00	$ -	$ -	$ -	$ -	$ -
601 - Water Operations	**$ 1,210,561.12**	**$ 1,247,211.62**	**$ 1,253,334.78**	**$ 1,227,956.00**	**$ 842,846.59**	**$ 1,308,019.00**	**$ 1,357,406.00**	**$ 1,457,278.20**	**$ 1,493,457.16**	**$ 1,603,441.70**
Charges for Service	**$ 1,201,052.35**	**$ 1,218,127.13**	**$ 1,218,503.05**	**$ 1,209,736.00**	**$ 819,712.42**	**$ 1,287,219.00**	**$ 1,335,996.00**	**$ 1,435,258.20**	**$ 1,470,827.16**	**$ 1,580,201.70**
Utility	$ 1,201,052.35	$ 1,218,127.13	$ 1,218,503.05	$ 1,209,736.00	$ 819,712.42	$ 1,287,219.00	$ 1,335,996.00	$ 1,435,258.20	$ 1,470,827.16	$ 1,580,201.70
Miscellaneous Revenue	**$ 9,508.77**	**$ 29,084.49**	**$ 34,831.73**	**$ 18,220.00**	**$ 23,134.17**	**$ 20,800.00**	**$ 21,410.00**	**$ 22,020.00**	**$ 22,630.00**	**$ 23,240.00**
Investment Income	$ 5,013.97	$ 8,220.21	$ 14,302.88	$ 8,220.00	$ 14,402.02	$ 10,800.00	$ 10,910.00	$ 11,020.00	$ 11,130.00	$ 11,240.00
Other Miscellaneous Revenue	$ 4,494.80	$ 20,864.28	$ 20,528.85	$ 10,000.00	$ 8,732.15	$ 10,000.00	$ 10,500.00	$ 11,000.00	$ 11,500.00	$ 12,000.00
602 - Water Capital Improvements	**$ 915,169.46**	**$ 821,838.31**	**$ 1,020,707.39**	**$ 772,040.00**	**$ 789,799.20**	**$ 846,430.00**	**$ 853,002.00**	**$ 859,647.00**	**$ 866,355.00**	**$ 873,137.00**
Charges for Service	**$ 905,567.00**	**$ 808,071.53**	**$ 993,104.28**	**$ 762,000.00**	**$ 762,770.45**	**$ 824,240.00**	**$ 830,482.00**	**$ 836,787.00**	**$ 843,155.00**	**$ 849,587.00**
Utility	$ 905,567.00	$ 808,071.53	$ 993,104.28	$ 762,000.00	$ 762,770.45	$ 824,240.00	$ 830,482.00	$ 836,787.00	$ 843,155.00	$ 849,587.00
Miscellaneous Revenue	**$ 9,602.46**	**$ 13,766.78**	**$ 27,603.11**	**$ 10,040.00**	**$ 27,028.75**	**$ 22,190.00**	**$ 22,520.00**	**$ 22,860.00**	**$ 23,200.00**	**$ 23,550.00**
Investment Income	$ 9,602.46	$ 13,766.78	$ 27,603.11	$ 10,040.00	$ 27,028.75	$ 22,190.00	$ 22,520.00	$ 22,860.00	$ 23,200.00	$ 23,550.00
Proceeds from Debt Issuance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
603 - Water Bond Improvements	**$ 93.68**	**$ 1.87**	**$ 2.78**	**$ 3.00**	**$ 0.93**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue	**$ 93.68**	**$ 1.87**	**$ 2.78**	**$ 3.00**	**$ 0.93**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Investment Income	$ 93.68	$ 1.87	$ 2.78	$ 3.00	$ 0.93	$ -	$ -	$ -	$ -	$ -
Proceeds from Debt Issuance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
604 - Water Debt Service	**$ 661,334.82**	**$ 604,867.44**	**$ 530,203.44**	**$ 603,801.00**	**$ 605,060.99**	**$ 603,714.00**	**$ 603,788.00**	**$ 588,864.00**	**$ 478,941.00**	**$ 504,020.00**
Miscellaneous Revenue	**$ 3,452.82**	**$ 4,867.44**	**$ 5,203.44**	**$ 3,641.00**	**$ 4,900.99**	**$ 3,714.00**	**$ 3,788.00**	**$ 3,864.00**	**$ 3,941.00**	**$ 4,020.00**
Investment Income	$ 3,452.82	$ 4,867.44	$ 5,203.44	$ 3,641.00	$ 4,900.99	$ 3,714.00	$ 3,788.00	$ 3,864.00	$ 3,941.00	$ 4,020.00
Proceeds from Debt Issuance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2016 - 2024

Row Labels	2016 Act	2017 Act	2018 Act	2019 Bud	2019 YTD Act	2020 Fcst	2021 Fcst	2022 Fcst	2023 Fcst	2024 Fcst
Transfers & Advances	**$ 657,882.00**	**$ 600,000.00**	**$ 525,000.00**	**$ 600,160.00**	**$ 600,160.00**	**$ 600,000.00**	**$ 600,000.00**	**$ 585,000.00**	**$ 475,000.00**	**$ 500,000.00**
Transfers & Advances	$ 657,882.00	$ 600,000.00	$ 525,000.00	$ 600,160.00	$ 600,160.00	$ 600,000.00	$ 600,000.00	$ 585,000.00	$ 475,000.00	$ 500,000.00
605 - Water Treatment Plant #2	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Investment Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Proceeds from Debt Issuance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
606 - Water Utility State Issue II (OPWC)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grants & Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
651 - Sewer Operations	**$ 1,373,055.56**	**$ 1,368,034.52**	**$ 1,423,732.64**	**$ 1,362,940.00**	**$ 959,344.90**	**$ 1,447,063.00**	**$ 1,500,844.00**	**$ 1,609,877.30**	**$ 1,649,214.23**	**$ 1,769,334.55**
Charges for Service	**$ 1,314,828.85**	**$ 1,337,254.58**	**$ 1,365,912.94**	**$ 1,328,000.00**	**$ 914,603.51**	**$ 1,408,063.00**	**$ 1,461,444.00**	**$ 1,570,077.30**	**$ 1,609,004.23**	**$ 1,728,704.55**
Utility	$ 1,314,828.85	$ 1,337,254.58	$ 1,365,912.94	$ 1,328,000.00	$ 914,603.51	$ 1,408,063.00	$ 1,461,444.00	$ 1,570,077.30	$ 1,609,004.23	$ 1,728,704.55
Miscellaneous Revenue	**$ 58,226.71**	**$ 30,779.94**	**$ 57,819.70**	**$ 34,940.00**	**$ 44,741.39**	**$ 39,000.00**	**$ 39,400.00**	**$ 39,800.00**	**$ 40,210.00**	**$ 40,630.00**
Investment Income	$ 11,689.73	$ 19,204.90	$ 35,461.40	$ 22,440.00	$ 35,696.57	$ 26,500.00	$ 26,900.00	$ 27,300.00	$ 27,710.00	$ 28,130.00
Other Miscellaneous Revenue	$ 46,536.98	$ 11,575.04	$ 22,358.30	$ 12,500.00	$ 9,044.82	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 12,500.00
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
652 - Sewer Capital Improvements	**$ 685,124.81**	**$ 569,803.00**	**$ 769,398.39**	**$ 602,350.00**	**$ 632,871.97**	**$ 1,847,441.00**	**$ 604,454.00**	**$ 611,578.00**	**$ 618,804.00**	**$ 626,141.00**
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,992.50**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grants & Loans	$ -	$ -	$ -	$ -	$ 20,992.50	$ -	$ -	$ -	$ -	$ -
Charges for Service	**$ 675,608.34**	**$ 556,646.83**	**$ 747,557.11**	**$ 588,210.00**	**$ 595,264.61**	**$ 583,160.00**	**$ 590,030.00**	**$ 597,010.00**	**$ 604,090.00**	**$ 611,280.00**
Utility	$ 675,608.34	$ 556,646.83	$ 747,557.11	$ 588,210.00	$ 595,264.61	$ 583,160.00	$ 590,030.00	$ 597,010.00	$ 604,090.00	$ 611,280.00
Miscellaneous Revenue	**$ 9,516.47**	**$ 13,156.17**	**$ 21,841.28**	**$ 14,140.00**	**$ 16,614.86**	**$ 1,264,281.00**	**$ 14,424.00**	**$ 14,568.00**	**$ 14,714.00**	**$ 14,861.00**
Investment Income	$ 9,516.47	$ 13,156.17	$ 21,841.28	$ 14,140.00	$ 16,614.86	$ 14,281.00	$ 14,424.00	$ 14,568.00	$ 14,714.00	$ 14,861.00
Proceeds from Debt Issuance	$ -	$ -	$ -	$ -	$ -	$ 1,250,000.00	$ -	$ -	$ -	$ -
653 - Sewer Bond Improvements	**$ 302.39**	**$ 4.47**	**$ 6.74**	**$ -**	**$ 2.22**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue	**$ 302.39**	**$ 4.47**	**$ 6.74**	**$ -**	**$ 2.22**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Investment Income	$ 302.39	$ 4.47	$ 6.74	$ -	$ 2.22	$ -	$ -	$ -	$ -	$ -
Proceeds from Debt Issuance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2016 - 2024

Row Labels	2016 Act	2017 Act	2018 Act	2019 Bud	2019 YTD Act	2020 Fcst	2021 Fcst	2022 Fcst	2023 Fcst	2024 Fcst
Transfers & Advances	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers & Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
654 - Sewer Debt Service	**$ 357,479.12**	**$ 453,349.78**	**$ 404,023.60**	**$ 437,540.00**	**$ 438,625.98**	**$ 602,580.00**	**$ 477,620.00**	**$ 567,660.00**	**$ 567,700.00**	**$ 567,740.00**
Miscellaneous Revenue	**$ 2,118.12**	**$ 3,349.78**	**$ 4,023.60**	**$ 2,540.00**	**$ 3,625.98**	**$ 2,580.00**	**$ 2,620.00**	**$ 2,660.00**	**$ 2,700.00**	**$ 2,740.00**
Investment Income	$ 2,118.12	$ 3,349.78	$ 4,023.60	$ 2,540.00	$ 3,625.98	$ 2,580.00	$ 2,620.00	$ 2,660.00	$ 2,700.00	$ 2,740.00
Proceeds from Debt Issuance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers & Advances	**$ 355,361.00**	**$ 450,000.00**	**$ 400,000.00**	**$ 435,000.00**	**$ 435,000.00**	**$ 600,000.00**	**$ 475,000.00**	**$ 565,000.00**	**$ 565,000.00**	**$ 565,000.00**
Transfers & Advances	$ 355,361.00	$ 450,000.00	$ 400,000.00	$ 435,000.00	$ 435,000.00	$ 600,000.00	$ 475,000.00	$ 565,000.00	$ 565,000.00	$ 565,000.00
655 - The Oaks Special Assessment Debt Service	**$ 20,857.90**	**$ 19,986.01**	**$ 20,286.18**	**$ 20,261.00**	**$ 20,199.27**	**$ 20,261.00**	**$ 20,261.00**	**$ 20,261.00**	**$ 20,261.00**	**$ 20,261.00**
Intergovernmental	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
State-Shared Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special Assessments	**$ 20,857.90**	**$ 19,986.01**	**$ 20,286.18**	**$ 20,261.00**	**$ 20,199.27**	**$ 20,261.00**	**$ 20,261.00**	**$ 20,261.00**	**$ 20,261.00**	**$ 20,261.00**
Special Assessments	$ 20,857.90	$ 19,986.01	$ 20,286.18	$ 20,261.00	$ 20,199.27	$ 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	**$ 15,806,841.99**	**$ 15,204,468.41**	**$ 21,414,578.74**	**$ 15,463,558.38**	**$ 12,203,856.44**	**$ 17,806,359.09**	**$ 16,777,332.27**	**$ 18,853,710.98**	**$ 17,510,474.72**	**$ 18,076,482.08**

CITY OF PATASKALA, OHIO
2016 - 2024 FINANCIAL STATEMENT
TOTAL ALL FUNDS

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 13,726,616**	**$ 13,924,521**	**$ 15,179,383**	**$ 18,155,942**	**$ 12,554,169**	**$ 11,762,327**	**$ 11,464,432**	**$ 10,418,656**	**$ 10,427,277**
REVENUE										
Taxes	Property Taxes	$ 1,043,424	$ 1,137,959	$ 1,353,140	$ 1,335,776	$ 1,368,521	$ 1,402,109	$ 1,439,268	$ 1,477,471	$ 1,516,749
	Income Taxes	5,122,450	5,400,917	5,713,222	5,896,157	6,073,043	6,255,234	6,442,890	6,636,177	6,835,263
	Total Taxes	**$ 6,165,873**	**$ 6,538,877**	**$ 7,066,362**	**$ 7,231,933**	**$ 7,441,564**	**$ 7,657,343**	**$ 7,882,158**	**$ 8,113,648**	**$ 8,352,012**
Intergovernmental	State Shared Taxes & Permits	$ 1,214,773	$ 1,267,783	$ 1,562,627	$ 1,292,640	$ 1,870,795	$ 1,919,520	$ 1,969,556	$ 2,020,942	$ 2,073,711
	Grants & Loans	1,170,094	535,728	343,800	121,079	48,000	-	900,000	-	-
	Other Intergovernmental	16,689	-	33,378	16,689	16,689	16,689	-	16,689	16,689
	Special Assessments	23,298	19,986	21,591	22,761	22,761	22,761	22,761	22,761	22,761
	Total Intergovernmental	**$ 2,424,854**	**$ 1,823,497**	**$ 1,961,396**	**$ 1,453,169**	**$ 1,958,245**	**$ 1,958,970**	**$ 2,892,317**	**$ 2,060,392**	**$ 2,113,161**
Charges for Service	Water & Sewer Fees	$ 4,097,057	$ 3,920,100	$ 4,325,077	$ 3,887,946	$ 4,102,682	$ 4,217,952	$ 4,439,133	$ 4,527,076	$ 4,769,773
	General Government Fees	128,981	143,658	192,026	175,790	292,700	293,800	295,400	296,500	298,100
	Other Fees & Charges	180,862	183,824	175,722	190,000	190,000	190,000	190,000	190,000	190,000
	Total Charges for Service	**$ 4,406,899**	**$ 4,247,582**	**$ 4,692,826**	**$ 4,253,736**	**$ 4,585,382**	**$ 4,701,752**	**$ 4,924,533**	**$ 5,013,576**	**$ 5,257,873**
Fines & Forfeitures	Mayor's Court	$ 146,169	$ 137,051	$ 103,908	$ 128,250	$ 115,750	$ 116,350	$ 116,952	$ 117,556	$ 118,162
	Other Fines & Forfeitures	4,191	3,986	6,577	5,000	7,100	7,100	7,100	7,100	7,100
	Total Fines & Forfeitures	**$ 150,361**	**$ 141,038**	**$ 110,485**	**$ 133,250**	**$ 122,850**	**$ 123,450**	**$ 124,052**	**$ 124,656**	**$ 125,262**
Other Sources	Investment Income	$ 127,685	$ 175,293	$ 333,188	$ 195,595	$ 194,712	$ 197,950	$ 201,763	$ 205,639	$ 209,576
	Bond/Note Issuance	500,000	-	4,600,000	-	1,250,000	-	-	-	-
	Other Income	451,345	645,606	808,543	734,451	677,592	680,277	683,006	685,779	688,598
	Total Other Sources	**$ 1,079,030**	**$ 820,900**	**$ 5,741,731**	**$ 930,046**	**$ 2,122,304**	**$ 878,227**	**$ 884,769**	**$ 891,418**	**$ 898,174**
Transfers	Transfers & Advances In	$ 1,579,825	$ 1,632,575	$ 1,841,780	$ 1,461,423	$ 1,576,015	$ 1,457,591	$ 2,129,194	$ 1,306,785	$ 1,330,000
	Total Transfers	**$ 1,579,825**	**$ 1,632,575**	**$ 1,841,780**	**$ 1,461,423**	**$ 1,576,015**	**$ 1,457,591**	**$ 2,129,194**	**$ 1,306,785**	**$ 1,330,000**
	Grand Total Revenue	**$ 15,806,842**	**$ 15,204,468**	**$ 21,414,579**	**$ 15,463,557**	**$ 17,806,359**	**$ 16,777,332**	**$ 18,837,022**	**$ 17,510,475**	**$ 18,076,482**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ 2,904,506	$ 3,029,662	$ 3,142,803	$ 3,441,269	$ 3,749,544	$ 3,933,498	$ 4,144,324	$ 4,319,502	$ 4,548,756
	Benefits	1,464,718	1,386,827	1,615,934	1,941,839	2,060,258	2,185,905	2,400,812	2,549,415	2,771,360
	Total Salary & Related	**$ 4,369,224**	**$ 4,416,489**	**$ 4,758,737**	**$ 5,383,108**	**$ 5,809,802**	**$ 6,119,403**	**$ 6,545,136**	**$ 6,868,917**	**$ 7,320,116**
Contractual Services		$ 1,634,715	$ 1,788,869	$ 1,887,826	$ 3,763,101	$ 3,116,616	$ 2,800,426	$ 2,727,706	$ 2,783,935	$ 2,642,361
General Operating		1,807,222	1,614,376	1,893,259	2,807,365	2,722,275	2,686,150	2,733,921	2,766,266	2,805,938
Capital Outlay		4,531,868	2,309,230	6,257,194	5,590,527	3,369,324	1,834,227	3,617,427	1,857,467	3,892,067
Debt Service		1,686,082	2,188,067	1,799,223	2,059,806	2,004,170	2,177,430	2,129,414	1,918,483	1,830,766
Transfers & Advances		1,579,825	1,632,575	1,841,780	1,461,423	1,576,015	1,457,591	2,129,194	1,306,785	1,330,000
	Grand Total Expenditures	**$ 15,608,937**	**$ 13,949,607**	**$ 18,438,020**	**$ 21,065,330**	**$ 18,598,202**	**$ 17,075,227**	**$ 19,882,798**	**$ 17,501,853**	**$ 19,821,248**
Ending Fund Balance		**$ 13,924,521**	**$ 15,179,383**	**$ 18,155,942**	**$ 12,554,169**	**$ 11,762,327**	**$ 11,464,432**	**$ 10,418,656**	**$ 10,427,277**	**$ 8,682,511**
Fund Balance as % of Expenditures		89.21%	108.82%	98.47%	59.60%	63.24%	67.14%	52.40%	59.58%	43.80%

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: ALL FUNDS

FUNCTION: ALL FUNCTIONS

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 3,749,544	$ 3,441,269	$ 308,275	8.96%	$ 2,189,439	$ 3,142,803	$ 606,741	19.31%
TAXES & INSURANCE	1,305,394	1,248,173	57,221	4.58%	687,242	1,045,207	260,187	24.89%
PENSION	613,109	564,943	48,166	8.53%	355,477	503,179	109,930	21.85%
EMPLOYEE BENEFITS	141,755	128,723	13,032	10.12%	58,773	67,548	74,207	109.86%
TOTAL SALARY & RELATED	**$ 5,809,802**	**$ 5,383,108**	**$ 426,694**	**7.93%**	**$ 3,290,932**	**$ 4,758,737**	**$ 1,051,065**	**22.09%**
GOVERNMENTAL SERVICES	$ 103,100	$ 96,750	$ 6,350	6.56%	$ 85,437	$ 83,929	$ 19,171	22.84%
FINANCIAL & LEGAL	442,537	560,385	(117,848)	-21.03%	249,204	339,563	102,974	30.33%
ENGINEERING & PLANNING	910,050	1,577,220	(667,170)	-42.30%	419,234	605,647	304,403	50.26%
MAINTENANCE & INSURANCE	679,900	484,652	195,248	40.29%	240,873	190,839	489,062	256.27%
UTILITY	355,236	387,146	(31,910)	-8.24%	152,192	210,536	144,700	68.73%
OTHER CONTRACTUAL SERVICES	625,793	656,949	(31,156)	-4.74%	276,186	457,313	168,480	36.84%
TOTAL CONTRACTUAL SERVICES	**$ 3,116,616**	**$ 3,763,101**	**$ (646,485)**	**-17.18%**	**$ 1,423,126**	**$ 1,887,826**	**$ 1,228,790**	**65.09%**
SUPPLIES & MATERIALS	$ 940,519	$ 990,778	$ (50,259)	-5.07%	$ 508,030	$ 689,516	$ 251,003	36.40%
TRANSPORTATION	281,780	255,248	26,532	10.39%	105,365	172,576	109,204	63.28%
LAW ENFORCEMENT	36,200	37,023	(823)	-2.22%	13,630	20,050	16,150	80.55%
EQUIPMENT	262,626	276,757	(14,131)	-5.11%	87,260	182,187	80,439	44.15%
UTILITIES	595,538	661,652	(66,114)	-9.99%	265,144	381,918	213,620	55.93%
TAX-RELATED	369,163	359,845	9,318	2.59%	272,388	327,206	41,957	12.82%
MISCELLANEOUS OPERATING	236,449	226,063	10,386	4.59%	63,388	119,806	116,643	97.36%
TOTAL GENERAL OPERATING	**$ 2,722,275**	**$ 2,807,365**	**$ (85,090)**	**-3.03%**	**$ 1,315,206**	**$ 1,893,259**	**$ 829,016**	**43.79%**
EQUIPMENT	$ 62,227	$ 81,913	$ (19,686)	-24.03%	$ 47,809	$ 37,349	$ 24,878	66.61%
FACILITIES	-	23,050	(23,050)	-100.00%	19,773	-	-	0.00%
ROLLING STOCK	339,097	337,476	1,621	0.48%	215,299	294,500	44,597	15.14%
CAPITAL PROJECTS	2,968,000	5,148,088	(2,180,088)	-42.35%	1,755,075	5,925,345	(2,957,345)	-49.91%
TOTAL CAPITAL OUTLAY	**$ 3,369,324**	**$ 5,590,527**	**$ (2,221,203)**	**-39.73%**	**$ 2,037,955**	**$ 6,257,194**	**$ (2,887,870)**	**-46.15%**
PRINCIPAL REPAYMENT	$ 1,398,105	$ 1,416,967	$ (18,862)	-1.33%	$ 612,211	$ 1,146,343	$ 251,762	21.96%
INTEREST EXPENSE	606,065	642,839	(36,775)	-5.72%	386,457	603,130	2,934	0.49%
OTHER DEBT-RELATED	-	-	-	0.00%	-	49,750	(49,750)	-100.00%
TOTAL DEBT SERVICE	**$ 2,004,170**	**$ 2,059,806**	**$ (55,637)**	**-2.70%**	**$ 998,668**	**$ 1,799,223**	**$ 204,946**	**11.39%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 17,022,187**	**$ 19,603,907**	**$ (2,581,721)**	**-13.17%**	**$ 9,065,887**	**$ 16,596,240**	**$ 425,947**	**2.57%**
TOTAL TRANSFERS & ADVANCES	**$ 1,576,015**	**$ 1,461,423**	**$ 114,592**	**7.84%**	**$ 1,461,421**	**$ 1,841,780**	**$ (265,765)**	**-14.43%**
GRAND TOTAL EXPENSE	**$ 18,598,202**	**$ 21,065,330**	**$ (2,467,129)**	**-11.71%**	**$ 10,527,308**	**$ 18,438,020**	**$ 160,182**	**0.87%**

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: ALL FUNDS

FUNCTION: ALL FUNCTIONS

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
SALARIES & WAGES	$ 3,441,269	$ 3,749,544	$ 3,933,498	$ 4,144,324	$ 4,319,502	$ 4,548,756
TAXES & INSURANCE	1,248,173	1,305,394	1,402,810	1,570,274	1,693,214	1,871,324
PENSION	564,943	613,109	643,910	682,411	709,620	748,751
EMPLOYEE BENEFITS	128,723	141,755	139,185	148,127	146,581	151,285
TOTAL SALARY & RELATED	**$ 5,383,108**	**$ 5,809,802**	**$ 6,119,403**	**$ 6,545,136**	**$ 6,868,917**	**$ 7,320,116**
GOVERNMENTAL SERVICES	$ 96,750	$ 103,100	$ 105,350	$ 107,600	$ 109,600	$ 111,600
FINANCIAL & LEGAL	560,385	442,537	447,923	451,953	465,682	468,108
ENGINEERING & PLANNING	1,577,220	910,050	694,050	826,050	899,550	732,550
MAINTENANCE & INSURANCE	484,652	679,900	667,000	401,000	406,000	410,000
UTILITY	387,146	355,236	307,810	357,810	307,810	332,810
OTHER CONTRACTUAL SERVICES	656,949	625,793	578,293	583,293	595,293	587,293
TOTAL CONTRACTUAL SERVICES	**$ 3,763,101**	**$ 3,116,616**	**$ 2,800,426**	**$ 2,727,706**	**$ 2,783,935**	**$ 2,642,361**
SUPPLIES & MATERIALS	$ 990,778	$ 940,519	$ 933,290	$ 931,955	$ 941,814	$ 957,236
TRANSPORTATION	255,248	281,780	282,980	284,240	286,063	287,952
LAW ENFORCEMENT	37,023	36,200	51,200	36,200	36,200	36,200
EQUIPMENT	276,757	262,626	245,216	248,809	249,004	250,603
UTILITIES	661,652	595,538	608,311	619,122	628,080	639,292
TAX-RELATED	359,845	369,163	343,205	391,246	402,756	412,307
MISCELLANEOUS OPERATING	226,063	236,449	221,949	222,349	222,349	222,349
TOTAL GENERAL OPERATING	**$ 2,807,365**	**$ 2,722,275**	**$ 2,686,150**	**$ 2,733,921**	**$ 2,766,266**	**$ 2,805,938**
EQUIPMENT	$ 81,913	$ 62,227	$ 72,227	$ 72,227	$ 97,227	$ 72,227
FACILITIES	23,050	-	-	-	-	-
ROLLING STOCK	337,476	339,097	237,000	321,700	275,240	294,840
CAPITAL PROJECTS	5,148,088	2,968,000	1,525,000	3,223,500	1,485,000	3,525,000
TOTAL CAPITAL OUTLAY	**$ 5,590,527**	**$ 3,369,324**	**$ 1,834,227**	**$ 3,617,427**	**$ 1,857,467**	**$ 3,892,067**
PRINCIPAL REPAYMENT	$ 1,416,967	$ 1,398,105	$ 1,603,570	$ 1,589,253	$ 1,409,707	$ 1,429,260
INTEREST EXPENSE	642,839	606,065	573,860	540,161	508,776	401,506
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ 2,059,806**	**$ 2,004,170**	**$ 2,177,430**	**$ 2,129,414**	**$ 1,918,483**	**$ 1,830,766**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 19,603,907**	**$ 17,022,187**	**$ 15,617,636**	**$ 17,753,604**	**$ 16,195,068**	**$ 18,491,248**
TOTAL TRANSFERS & ADVANCES	**$ 1,461,423**	**$ 1,576,015**	**$ 1,457,591**	**$ 2,129,194**	**$ 1,306,785**	**$ 1,330,000**
GRAND TOTAL EXPENSE	**$ 21,065,330**	**$ 18,598,202**	**$ 17,075,227**	**$ 19,882,798**	**$ 17,501,853**	**$ 19,821,248**

CITY OF PATASKALA, OHIO
2016 - 2024 FINANCIAL STATEMENT
TOTAL GOVERNMENTAL FUNDS

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 9,293,381**	**$ 9,182,465**	**$ 9,697,156**	**$ 12,063,748**	**$ 7,512,298**	**$ 7,011,039**	**$ 7,307,826**	**$ 6,689,014**	**$ 6,717,046**
REVENUE										
Taxes	Property Taxes	$ 1,043,424	$ 1,137,959	$ 1,353,140	$ 1,335,776	$ 1,368,521	$ 1,402,109	$ 1,439,268	$ 1,477,471	$ 1,516,749
	Income Taxes	5,122,450	5,400,917	5,713,222	5,896,157	6,073,043	6,255,234	6,442,890	6,636,177	6,835,263
	Total Taxes	**$ 6,165,873**	**$ 6,538,877**	**$ 7,066,362**	**$ 7,231,933**	**$ 7,441,564**	**$ 7,657,343**	**$ 7,882,158**	**$ 8,113,648**	**$ 8,352,012**
Intergovernmental	State Shared Taxes & Permits	$ 1,214,773	$ 1,267,783	$ 1,562,627	$ 1,292,640	$ 1,870,795	$ 1,919,520	$ 1,969,556	$ 2,020,942	$ 2,073,711
	Grants & Loans	1,170,094	535,728	343,800	121,079	48,000	-	900,000	-	-
	Other Intergovernmental	16,689	-	33,378	16,689	16,689	16,689	-	16,689	16,689
	Special Assessments	2,440	-	1,305	2,500	2,500	2,500	2,500	2,500	2,500
	Total Intergovernmental	**$ 2,403,996**	**$ 1,803,511**	**$ 1,941,109**	**$ 1,432,908**	**$ 1,937,984**	**$ 1,938,709**	**$ 2,872,056**	**$ 2,040,131**	**$ 2,092,900**
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	128,981	143,658	192,026	175,790	292,700	293,800	295,400	296,500	298,100
	Other Fees & Charges	180,862	183,824	175,722	190,000	190,000	190,000	190,000	190,000	190,000
	Total Charges for Service	**$ 309,842**	**$ 327,482**	**$ 367,748**	**$ 365,790**	**$ 482,700**	**$ 483,800**	**$ 485,400**	**$ 486,500**	**$ 488,100**
Fines & Forfeitures	Mayor's Court	$ 146,169	$ 137,051	$ 103,908	$ 128,250	$ 115,750	$ 116,350	$ 116,952	$ 117,556	$ 118,162
	Other Fines & Forfeitures	4,191	3,986	6,577	5,000	7,100	7,100	7,100	7,100	7,100
	Total Fines & Forfeitures	**$ 150,361**	**$ 141,038**	**$ 110,485**	**$ 133,250**	**$ 122,850**	**$ 123,450**	**$ 124,052**	**$ 124,656**	**$ 125,262**
Other Sources	Investment Income	$ 85,895	$ 112,722	$ 224,743	$ 134,571	$ 114,647	$ 116,788	$ 119,491	$ 122,244	$ 125,035
	Bond/Note Issuance	500,000	-	4,600,000	-	-	-	-	-	-
	Other Income	400,313	613,167	765,656	711,951	655,092	657,277	659,506	661,779	664,098
	Total Other Sources	**$ 986,209**	**$ 725,889**	**$ 5,590,399**	**$ 846,522**	**$ 769,739**	**$ 774,065**	**$ 778,997**	**$ 784,023**	**$ 789,133**
Transfers	Transfers & Advances In	$ 566,582	$ 582,575	$ 916,780	$ 426,263	$ 376,015	$ 382,591	$ 979,194	$ 266,785	$ 265,000
	Total Transfers	**$ 566,582**	**$ 582,575**	**$ 916,780**	**$ 426,263**	**$ 376,015**	**$ 382,591**	**$ 979,194**	**$ 266,785**	**$ 265,000**
	Grand Total Revenue	**$ 10,582,863**	**$ 10,119,371**	**$ 15,992,883**	**$ 10,436,666**	**$ 11,130,851**	**$ 11,359,957**	**$ 13,121,856**	**$ 11,815,742**	**$ 12,112,407**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ 2,243,190	$ 2,394,608	$ 2,461,820	$ 2,700,616	$ 2,937,470	$ 3,083,236	$ 3,251,288	$ 3,390,748	$ 3,571,178
	Benefits	1,107,664	1,074,312	1,246,388	1,500,569	1,574,058	1,667,163	1,840,744	1,951,863	2,130,852
	Total Salary & Related	**$ 3,350,854**	**$ 3,468,920**	**$ 3,708,208**	**$ 4,201,185**	**$ 4,511,528**	**$ 4,750,399**	**$ 5,092,032**	**$ 5,342,611**	**$ 5,702,030**
Contractual Services		$ 1,007,240	$ 1,278,345	$ 1,346,044	$ 2,563,000	$ 1,869,099	$ 1,671,947	$ 1,868,367	$ 1,811,882	$ 1,801,482
General Operating		1,197,226	1,036,801	1,253,414	1,889,741	1,890,103	1,844,245	1,871,666	1,883,026	1,901,057
Capital Outlay		3,937,456	2,099,013	5,662,094	4,895,612	1,982,539	1,412,442	2,965,642	1,625,682	1,550,282
Debt Service		634,422	1,139,027	739,750	1,012,314	1,002,827	1,001,546	963,768	857,724	761,999
Transfers & Advances		566,582	582,575	916,780	426,263	376,015	382,591	979,194	266,785	265,000
	Grand Total Expenditures	**$ 10,693,779**	**$ 9,604,681**	**$ 13,626,290**	**$ 14,988,116**	**$ 11,632,111**	**$ 11,063,170**	**$ 13,740,669**	**$ 11,787,710**	**$ 11,981,850**
Ending Fund Balance		**$ 9,182,465**	**$ 9,697,156**	**$ 12,063,748**	**$ 7,512,298**	**$ 7,011,039**	**$ 7,307,826**	**$ 6,689,014**	**$ 6,717,046**	**$ 6,847,603**
Fund Balance as % of Expenditures		85.87%	100.96%	88.53%	50.12%	60.27%	66.06%	48.68%	56.98%	57.15%

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: ALL GOVERNMENTAL FUNDS

FUNCTION: ALL GOVERNMENTAL FUNCTIONS

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 2,937,470	$ 2,700,616	$ 236,854	8.77%	$ 1,743,437	$ 2,461,820	$ 475,650	19.32%
TAXES & INSURANCE	966,012	936,063	29,949	3.20%	521,227	783,092	182,920	23.36%
PENSION	493,971	456,083	37,888	8.31%	290,073	406,312	87,659	21.57%
EMPLOYEE BENEFITS	114,075	108,423	5,652	5.21%	47,524	56,984	57,091	100.19%
TOTAL SALARY & RELATED	**$ 4,511,528**	**$ 4,201,185**	**$ 310,343**	**7.39%**	**$ 2,602,261**	**$ 3,708,208**	**$ 803,320**	**21.66%**
GOVERNMENTAL SERVICES	$ 103,100	$ 96,750	$ 6,350	6.56%	$ 85,437	$ 83,929	$ 19,171	22.84%
FINANCIAL & LEGAL	315,749	419,440	(103,691)	-24.72%	196,885	256,453	59,296	23.12%
ENGINEERING & PLANNING	706,050	1,324,354	(618,304)	-46.69%	386,111	542,237	163,813	30.21%
MAINTENANCE & INSURANCE	321,500	334,152	(12,652)	-3.79%	161,212	150,707	170,793	113.33%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	422,700	388,304	34,396	8.86%	158,115	312,718	109,982	35.17%
TOTAL CONTRACTUAL SERVICES	**$ 1,869,099**	**$ 2,563,000**	**$ (693,901)**	**-27.07%**	**$ 987,760**	**$ 1,346,044**	**$ 523,055**	**38.86%**
SUPPLIES & MATERIALS	$ 566,487	$ 611,797	$ (45,310)	-7.41%	$ 357,098	$ 378,552	$ 187,935	49.65%
TRANSPORTATION	240,100	209,956	30,144	14.36%	93,906	147,523	92,577	62.75%
LAW ENFORCEMENT	36,200	37,023	(823)	-2.22%	13,630	20,050	16,150	80.55%
EQUIPMENT	180,176	183,938	(3,762)	-2.05%	57,843	114,787	65,389	56.97%
UTILITIES	300,600	297,858	2,742	0.92%	115,568	159,884	140,716	88.01%
TAX-RELATED	369,163	359,845	9,318	2.59%	272,388	327,206	41,957	12.82%
MISCELLANEOUS OPERATING	197,377	189,324	8,053	4.25%	52,546	105,411	91,966	87.25%
TOTAL GENERAL OPERATING	**$ 1,890,103**	**$ 1,889,741**	**$ 362**	**0.02%**	**$ 962,980**	**$ 1,253,414**	**$ 636,689**	**50.80%**
EQUIPMENT	$ 50,442	$ 70,128	$ (19,686)	-28.07%	$ 44,755	$ 36,265	$ 14,177	39.09%
FACILITIES	-	23,050	(23,050)	-100.00%	19,773	-	-	0.00%
ROLLING STOCK	274,097	337,476	(63,379)	-18.78%	215,299	294,500	(20,403)	-6.93%
CAPITAL PROJECTS	1,658,000	4,464,958	(2,806,958)	-62.87%	1,650,470	5,331,329	(3,673,329)	-68.90%
TOTAL CAPITAL OUTLAY	**$ 1,982,539**	**$ 4,895,612**	**$ (2,913,073)**	**-59.50%**	**$ 1,930,298**	**$ 5,662,094**	**$ (3,679,555)**	**-64.99%**
PRINCIPAL REPAYMENT	$ 716,756	$ 707,181	$ 9,575	1.35%	$ 408,021	$ 442,100	$ 274,656	62.13%
INTEREST EXPENSE	286,071	305,133	(19,063)	-6.25%	216,110	247,901	38,170	15.40%
OTHER DEBT-RELATED	-	-	-	0.00%	-	49,750	(49,750)	-100.00%
TOTAL DEBT SERVICE	**$ 1,002,827**	**$ 1,012,314**	**$ (9,488)**	**-0.94%**	**$ 624,131**	**$ 739,750**	**$ 263,076**	**35.56%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 11,256,096**	**$ 14,561,853**	**$ (3,305,758)**	**-22.70%**	**$ 7,107,430**	**$ 12,709,510**	**$ (1,453,415)**	**-11.44%**
TOTAL TRANSFERS & ADVANCES	**$ 376,015**	**$ 426,263**	**$ (50,248)**	**-11.79%**	**$ 426,261**	**$ 916,780**	**$ (540,765)**	**-58.99%**
GRAND TOTAL EXPENSE	**$ 11,632,111**	**$ 14,988,116**	**$ (3,356,006)**	**-22.39%**	**$ 7,533,691**	**$ 13,626,290**	**$ (1,994,180)**	**-14.63%**

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: ALL GOVERNMENTAL FUNDS

FUNCTION: ALL GOVERNMENTAL FUNCTIONS

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
SALARIES & WAGES	$ 2,700,616	$ 2,937,470	$ 3,083,236	$ 3,251,288	$ 3,390,748	$ 3,571,178
TAXES & INSURANCE	936,063	966,012	1,036,576	1,169,062	1,259,896	1,402,270
PENSION	456,083	493,971	519,262	551,607	573,642	605,757
EMPLOYEE BENEFITS	108,423	114,075	111,325	120,075	118,325	122,825
TOTAL SALARY & RELATED	**$ 4,201,185**	**$ 4,511,528**	**$ 4,750,399**	**$ 5,092,032**	**$ 5,342,611**	**$ 5,702,030**
GOVERNMENTAL SERVICES	$ 96,750	$ 103,100	$ 105,350	$ 107,600	$ 109,600	$ 111,600
FINANCIAL & LEGAL	419,440	315,749	319,447	321,117	333,632	334,732
ENGINEERING & PLANNING	1,324,354	706,050	565,050	751,050	664,550	657,550
MAINTENANCE & INSURANCE	334,152	321,500	307,100	309,600	313,100	315,600
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	388,304	422,700	375,000	379,000	391,000	382,000
TOTAL CONTRACTUAL SERVICES	**$ 2,563,000**	**$ 1,869,099**	**$ 1,671,947**	**$ 1,868,367**	**$ 1,811,882**	**$ 1,801,482**
SUPPLIES & MATERIALS	$ 611,797	$ 566,487	$ 548,787	$ 536,667	$ 535,417	$ 539,397
TRANSPORTATION	209,956	240,100	240,100	240,100	240,600	241,100
LAW ENFORCEMENT	37,023	36,200	51,200	36,200	36,200	36,200
EQUIPMENT	183,938	180,176	172,676	176,176	176,276	177,776
UTILITIES	297,858	300,600	305,400	308,000	308,500	311,000
TAX-RELATED	359,845	369,163	343,205	391,246	402,756	412,307
MISCELLANEOUS OPERATING	189,324	197,377	182,877	183,277	183,277	183,277
TOTAL GENERAL OPERATING	**$ 1,889,741**	**$ 1,890,103**	**$ 1,844,245**	**$ 1,871,666**	**$ 1,883,026**	**$ 1,901,057**
EQUIPMENT	$ 70,128	$ 50,442	$ 60,442	$ 60,442	$ 85,442	$ 60,442
FACILITIES	23,050	-	-	-	-	-
ROLLING STOCK	337,476	274,097	237,000	321,700	275,240	294,840
CAPITAL PROJECTS	4,464,958	1,658,000	1,115,000	2,583,500	1,265,000	1,195,000
TOTAL CAPITAL OUTLAY	**$ 4,895,612**	**$ 1,982,539**	**$ 1,412,442**	**$ 2,965,642**	**$ 1,625,682**	**$ 1,550,282**
PRINCIPAL REPAYMENT	$ 707,181	$ 716,756	$ 732,792	$ 712,469	$ 621,754	$ 619,969
INTEREST EXPENSE	305,133	286,071	268,754	251,299	235,970	142,030
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ 1,012,314**	**$ 1,002,827**	**$ 1,001,546**	**$ 963,768**	**$ 857,724**	**$ 761,999**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 14,561,853**	**$ 11,256,096**	**$ 10,680,579**	**$ 12,761,475**	**$ 11,520,925**	**$ 11,716,850**
TOTAL TRANSFERS & ADVANCES	**$ 426,263**	**$ 376,015**	**$ 382,591**	**$ 979,194**	**$ 266,785**	**$ 265,000**
GRAND TOTAL EXPENSE	**$ 14,988,116**	**$ 11,632,111**	**$ 11,063,170**	**$ 13,740,669**	**$ 11,787,710**	**$ 11,981,850**

CITY OF PATASKALA, OHIO
2016 - 2024 FINANCIAL STATEMENT
TOTAL UTILITY FUNDS

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 4,433,235**	**$ 4,742,056**	**$ 5,482,227**	**$ 6,092,194**	**$ 5,041,871**	**$ 4,751,288**	**$ 4,156,605**	**$ 3,729,642**	**$ 3,710,231**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	State Shared Taxes & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	20,858	19,986	20,286	20,261	20,261	20,261	20,261	20,261	20,261
	Total Intergovernmental	**$ 20,858**	**$ 19,986**	**$ 20,286**	**$ 20,261**	**$ 20,261**	**$ 20,261**	**$ 20,261**	**$ 20,261**	**$ 20,261**
Charges for Service	Water & Sewer Fees	$ 4,097,057	$ 3,920,100	$ 4,325,077	$ 3,887,946	$ 4,102,682	$ 4,217,952	$ 4,439,133	$ 4,527,076	$ 4,769,773
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ 4,097,057**	**$ 3,920,100**	**$ 4,325,077**	**$ 3,887,946**	**$ 4,102,682**	**$ 4,217,952**	**$ 4,439,133**	**$ 4,527,076**	**$ 4,769,773**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ 41,790	$ 62,572	$ 108,445	$ 61,024	$ 80,065	$ 81,162	$ 82,272	$ 83,395	$ 84,541
	Bond/Note Issuance	-	-	-	-	1,250,000	-	-	-	-
	Other Income	51,032	32,439	42,887	22,500	22,500	23,000	23,500	24,000	24,500
	Total Other Sources	**$ 92,821**	**$ 95,011**	**$ 151,332**	**$ 83,524**	**$ 1,352,565**	**$ 104,162**	**$ 105,772**	**$ 107,395**	**$ 109,041**
Transfers	Transfers & Advances In	$ 1,013,243	$ 1,050,000	$ 925,000	$ 1,035,160	$ 1,200,000	$ 1,075,000	$ 1,150,000	$ 1,040,000	$ 1,065,000
	Total Transfers	**$ 1,013,243**	**$ 1,050,000**	**$ 925,000**	**$ 1,035,160**	**$ 1,200,000**	**$ 1,075,000**	**$ 1,150,000**	**$ 1,040,000**	**$ 1,065,000**
	Grand Total Revenue	**$ 5,223,979**	**$ 5,085,097**	**$ 5,421,696**	**$ 5,026,891**	**$ 6,675,508**	**$ 5,417,375**	**$ 5,715,166**	**$ 5,694,732**	**$ 5,964,075**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ 661,317	$ 635,054	$ 680,983	$ 740,653	$ 812,074	$ 850,262	$ 893,036	$ 928,754	$ 977,578
	Benefits	357,054	312,514	369,546	441,270	486,200	518,742	560,068	597,552	640,508
	Total Salary & Related	**$ 1,018,371**	**$ 947,569**	**$ 1,050,529**	**$ 1,181,923**	**$ 1,298,274**	**$ 1,369,004**	**$ 1,453,104**	**$ 1,526,306**	**$ 1,618,086**
Contractual Services		$ 627,476	$ 510,525	$ 541,782	$ 1,200,101	$ 1,247,517	$ 1,128,479	$ 859,339	$ 972,053	$ 840,879
General Operating		609,996	577,575	639,845	917,624	832,172	841,905	862,255	883,240	904,881
Capital Outlay		594,412	210,216	595,100	694,915	1,386,785	421,785	651,785	231,785	2,341,785
Debt Service		1,051,660	1,049,041	1,059,473	1,047,492	1,001,343	1,175,884	1,165,646	1,060,759	1,068,767
Transfers & Advances		1,013,243	1,050,000	925,000	1,035,160	1,200,000	1,075,000	1,150,000	1,040,000	1,065,000
	Grand Total Expenditures	**$ 4,915,158**	**$ 4,344,926**	**$ 4,811,729**	**$ 6,077,214**	**$ 6,966,091**	**$ 6,012,057**	**$ 6,142,129**	**$ 5,714,143**	**$ 7,839,398**
Ending Fund Balance		**$ 4,742,056**	**$ 5,482,227**	**$ 6,092,194**	**$ 5,041,871**	**$ 4,751,288**	**$ 4,156,605**	**$ 3,729,642**	**$ 3,710,231**	**$ 1,834,908**
Fund Balance as % of Expenditures		96.48%	126.18%	126.61%	82.96%	68.21%	69.14%	60.72%	64.93%	23.41%

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: ALL UTILITY FUNDS

FUNCTION: ALL UTILITY FUNCTIONS

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 812,074	$ 740,653	$ 71,421	9.64%	$ 446,002	$ 680,983	$ 131,091	19.25%
TAXES & INSURANCE	339,382	312,110	27,272	8.74%	166,015	262,115	77,267	29.48%
PENSION	119,138	108,860	10,278	9.44%	65,404	96,868	22,270	22.99%
EMPLOYEE BENEFITS	27,680	20,300	7,380	36.36%	11,250	10,564	17,116	162.03%
TOTAL SALARY & RELATED	**$ 1,298,274**	**$ 1,181,923**	**$ 116,351**	**9.84%**	**$ 688,671**	**$ 1,050,529**	**$ 247,745**	**23.58%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	126,788	140,945	(14,157)	-10.04%	52,319	83,110	43,678	52.55%
ENGINEERING & PLANNING	204,000	252,865	(48,865)	-19.32%	33,123	63,410	140,590	221.72%
MAINTENANCE & INSURANCE	358,400	150,500	207,900	138.14%	79,661	40,131	318,269	793.06%
UTILITY	355,236	387,146	(31,910)	-8.24%	152,192	210,536	144,700	68.73%
OTHER CONTRACTUAL SERVICES	203,093	268,645	(65,552)	-24.40%	118,072	144,595	58,498	40.46%
TOTAL CONTRACTUAL SERVICES	**$ 1,247,517**	**$ 1,200,101**	**$ 47,416**	**3.95%**	**$ 435,367**	**$ 541,782**	**$ 705,735**	**130.26%**
SUPPLIES & MATERIALS	$ 374,032	$ 378,980	$ (4,948)	-1.31%	$ 150,932	$ 310,964	$ 63,068	20.28%
TRANSPORTATION	41,680	45,292	(3,612)	-7.97%	11,459	25,053	16,627	66.37%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	82,450	92,818	(10,368)	-11.17%	29,417	67,400	15,050	22.33%
UTILITIES	294,938	363,794	(68,856)	-18.93%	149,576	222,034	72,904	32.83%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	39,072	36,739	2,333	6.35%	10,841	14,395	24,677	171.43%
TOTAL GENERAL OPERATING	**$ 832,172**	**$ 917,624**	**$ (85,452)**	**-9.31%**	**$ 352,225**	**$ 639,845**	**$ 192,327**	**30.06%**
EQUIPMENT	$ 11,785	$ 11,785	$ 0	0.00%	$ 3,054	$ 1,085	$ 10,700	986.45%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	65,000	-	65,000	100.00%	-	-	65,000	100.00%
CAPITAL PROJECTS	1,310,000	683,130	626,870	91.76%	104,604	594,015	715,985	120.53%
TOTAL CAPITAL OUTLAY	**$ 1,386,785**	**$ 694,915**	**$ 691,870**	**99.56%**	**$ 107,658**	**$ 595,100**	**$ 791,685**	**133.03%**
PRINCIPAL REPAYMENT	$ 681,349	$ 709,786	$ (28,437)	-4.01%	$ 204,190	$ 704,243	$ (22,894)	-3.25%
INTEREST EXPENSE	319,994	337,706	(17,712)	-5.24%	170,347	355,230	(35,236)	-9.92%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ 1,001,343**	**$ 1,047,492**	**$ (46,149)**	**-4.41%**	**$ 374,537**	**$ 1,059,473**	**$ (58,130)**	**-5.49%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 5,766,091**	**$ 5,042,054**	**$ 724,037**	**14.36%**	**$ 1,958,457**	**$ 3,886,729**	**$ 1,879,362**	**48.35%**
TOTAL TRANSFERS & ADVANCES	**$ 1,200,000**	**$ 1,035,160**	**$ 164,840**	**15.92%**	**$ 1,035,160**	**$ 925,000**	**$ 275,000**	**29.73%**
GRAND TOTAL EXPENSE	**$ 6,966,091**	**$ 6,077,214**	**$ 888,877**	**14.63%**	**$ 2,993,617**	**$ 4,811,729**	**$ 2,154,362**	**44.77%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: ALL UTILITY FUNDS

FUNCTION: ALL UTILITY FUNCTIONS

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
SALARIES & WAGES	$ 740,653	$ 812,074	$ 850,262	$ 893,036	$ 928,754	$ 977,578
TAXES & INSURANCE	312,110	339,382	366,234	401,212	433,318	469,054
PENSION	108,860	119,138	124,648	130,804	135,978	142,994
EMPLOYEE BENEFITS	20,300	27,680	27,860	28,052	28,256	28,460
TOTAL SALARY & RELATED	**$ 1,181,923**	**$ 1,298,274**	**$ 1,369,004**	**$ 1,453,104**	**$ 1,526,306**	**$ 1,618,086**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	140,945	126,788	128,476	130,836	132,050	133,376
ENGINEERING & PLANNING	252,865	204,000	129,000	75,000	235,000	75,000
MAINTENANCE & INSURANCE	150,500	358,400	359,900	91,400	92,900	94,400
UTILITY	387,146	355,236	307,810	357,810	307,810	332,810
OTHER CONTRACTUAL SERVICES	268,645	203,093	203,293	204,293	204,293	205,293
TOTAL CONTRACTUAL SERVICES	**$ 1,200,101**	**$ 1,247,517**	**$ 1,128,479**	**$ 859,339**	**$ 972,053**	**$ 840,879**
SUPPLIES & MATERIALS	$ 378,980	$ 374,032	$ 384,503	$ 395,288	$ 406,397	$ 417,839
TRANSPORTATION	45,292	41,680	42,880	44,140	45,463	46,852
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	92,818	82,450	72,540	72,633	72,728	72,827
UTILITIES	363,794	294,938	302,911	311,122	319,580	328,292
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	36,739	39,072	39,072	39,072	39,072	39,072
TOTAL GENERAL OPERATING	**$ 917,624**	**$ 832,172**	**$ 841,905**	**$ 862,255**	**$ 883,240**	**$ 904,881**
EQUIPMENT	$ 11,785	$ 11,785	$ 11,785	$ 11,785	$ 11,785	$ 11,785
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	65,000	-	-	-	-
CAPITAL PROJECTS	683,130	1,310,000	410,000	640,000	220,000	2,330,000
TOTAL CAPITAL OUTLAY	**$ 694,915**	**$ 1,386,785**	**$ 421,785**	**$ 651,785**	**$ 231,785**	**$ 2,341,785**
PRINCIPAL REPAYMENT	$ 709,786	$ 681,349	$ 870,778	$ 876,784	$ 787,953	$ 809,291
INTEREST EXPENSE	337,706	319,994	305,106	288,862	272,806	259,476
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ 1,047,492**	**$ 1,001,343**	**$ 1,175,884**	**$ 1,165,646**	**$ 1,060,759**	**$ 1,068,767**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 5,042,054**	**$ 5,766,091**	**$ 4,937,057**	**$ 4,992,129**	**$ 4,674,143**	**$ 6,774,398**
TOTAL TRANSFERS & ADVANCES	**$ 1,035,160**	**$ 1,200,000**	**$ 1,075,000**	**$ 1,150,000**	**$ 1,040,000**	**$ 1,065,000**
GRAND TOTAL EXPENSE	**$ 6,077,214**	**$ 6,966,091**	**$ 6,012,057**	**$ 6,142,129**	**$ 5,714,143**	**$ 7,839,398**

City of Pataskala, Ohio
Elected & Appointed Officials
As of December 31, 2019

Elected Officials*

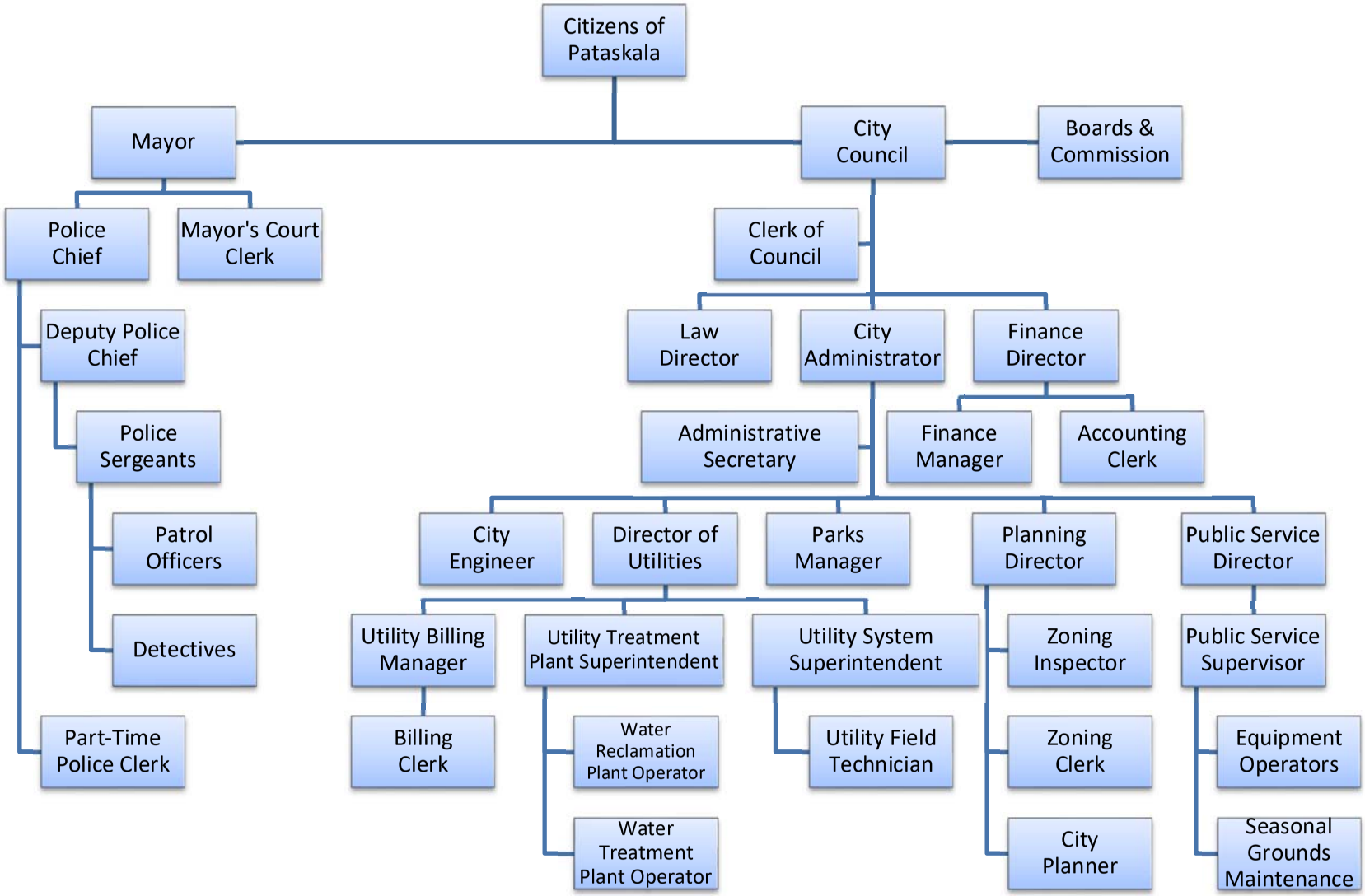
Mayor	Michael W. Compton (2021)
Council President	*At-Large* – Todd W. Barstow (2021)
Council Members	*At-Large* – Timothy O. Hickin (2021)
	At-Large – Andrew W. Walther (2021)
	Ward 1 – Thomas H. Lee (2019)
	Ward 2 – Melissa A. Carter (2019)
	Ward 3 – Michael C. Powell (2021)
	Ward 4 – Suzanne M. Hayes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

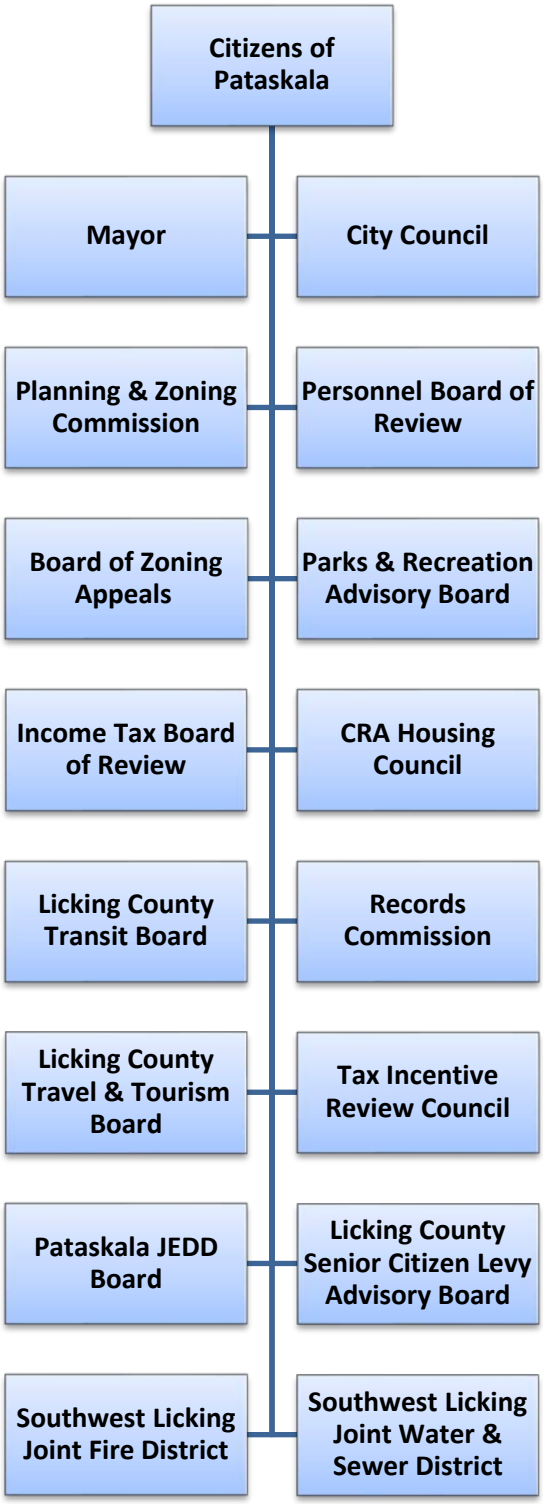
* Elected officials terms of office listed in parentheses.

City of Pataskala, Ohio
Organizational Chart



Note: Fire, medic and rescue services are provided by the West Licking Joint Fire District (WLJFD). The district is an independent special purpose organization supported by a property tax levy and managed by a separate board.

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.

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

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]
2018	17,175	$ 71,469	$529,556,775	$ 30,833	37.2	8,435	4.2%
2017	15,611	69,574	475,948,168	30,488	37.5	8,612	3.8%
2016	15,508	68,361	461,006,316	29,727	36.3	8,247	4.0%
2015	15,405	67,880	441,196,288	28,664	36.3	7,889	4.1%
2014	15,289	59,341	403,983,797	26,437	36.1	7,653	4.2%
2013	15,159	59,341	399,859,625	26,437	35.8	7,558	5.9%
2012	15,095	56,470	400,556,772	26,541	35.8	7,408	8.6%
2011	14,996	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%

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/Industria	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:

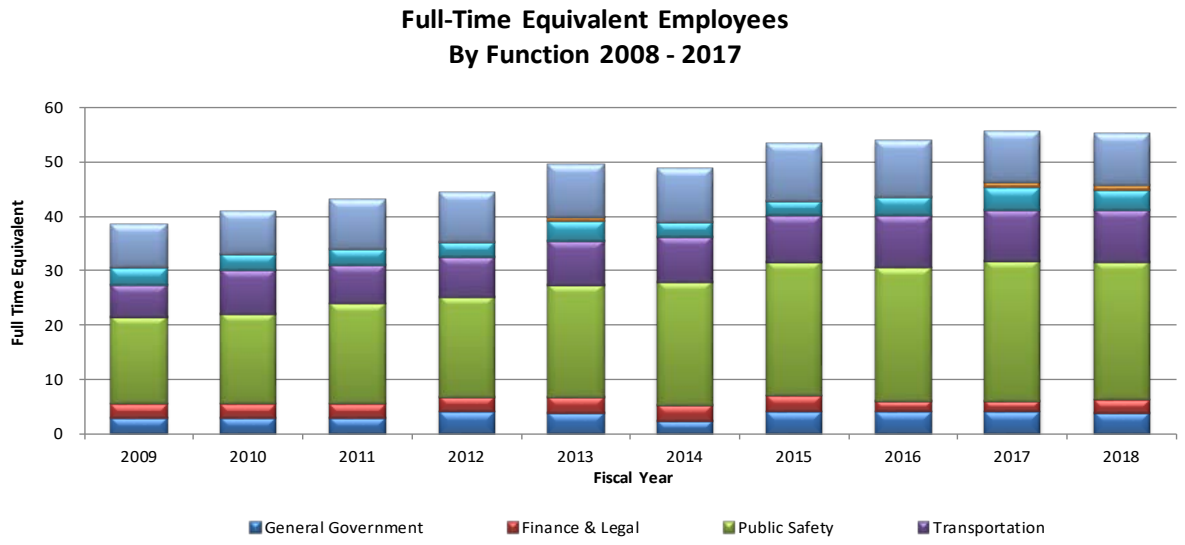
- (1) U.S. Census Bureau
- (2) U.S. Bureau of Labor Statistics
- (3) 2010 U.S. Census Bureau and Mid Ohio Regional Planning Commission
- (4) Southwest Licking and Licking Heights Local School Districts
- (5) City departments
- (6) Sperling's Best Places (www.bestplaces.net)

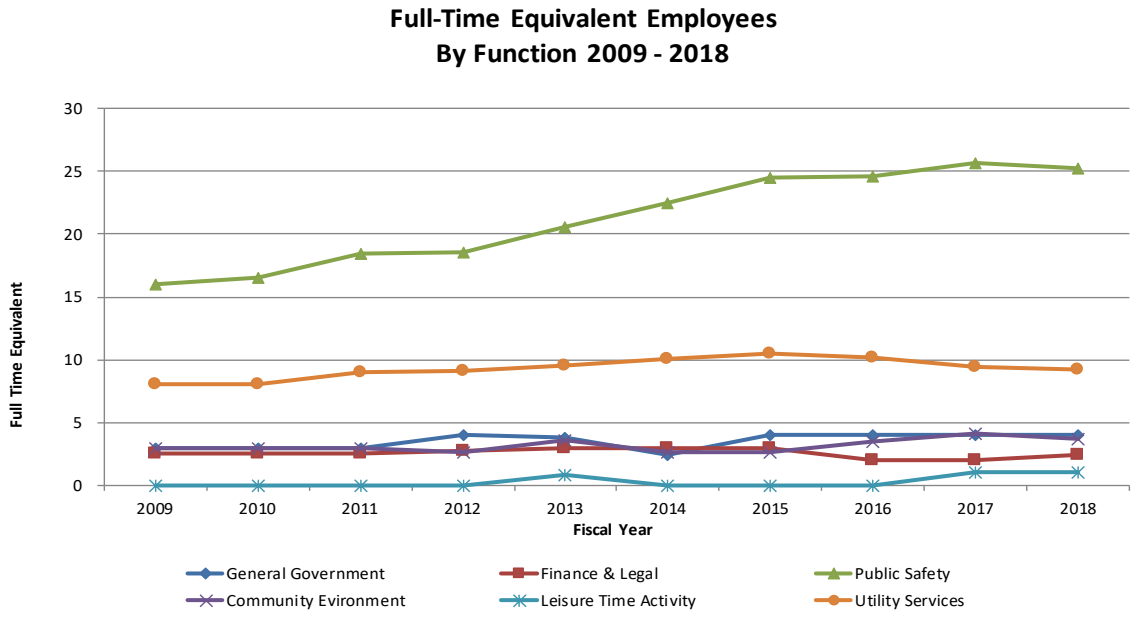
Staffing/Headcount:

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 and projected for the next 5 years.

2009-2024 Headcount (FTE) Analyis

	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	1.96	2.55	2.42	2.42	2.41	2.42
Executive & Legislative	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance & Legal	2.50	2.50	2.50	2.75	3.00	3.00	3.00	3.00	3.00	3.41	4.08	4.10	4.10	4.10	4.10
Public Safety	16.00	16.50	18.50	18.54	20.56	22.47	24.55	24.67	25.69	25.23	26.58	25.98	26.25	27.35	27.35
Transportation	6.00	8.00	7.00	7.25	8.15	8.28	8.62	9.45	9.39	9.43	9.84	11.50	11.50	11.50	11.50
Community Evironment	3.00	3.00	3.00	2.63	3.61	2.63	2.63	3.49	4.10	3.69	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	1.05	1.38	4.13	4.13	4.13	4.13
Utility Services	8.00	8.00	9.00	9.15	9.49	10.02	10.47	10.20	9.46	9.24	9.50	10.58	10.58	10.58	10.58
Total	**39.50**	**42.00**	**44.00**	**45.32**	**50.44**	**49.83**	**54.28**	**55.86**	**57.65**	**55.01**	**59.03**	**63.81**	**64.08**	**65.17**	**65.18**





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 has arranged with the Ohio EPA for a $1.25 million, zero-interest 7-year loan for the construction of improvements to its' water reclamation (WRF) facility. Other than this borrowing, a proposed 4-year $195,000 capital lease for the purchase of a single-axle dump truck with plowing capabilities a replacement skid steer, is the only other debt financing planned for 2020.

Outstanding Debt

The city had the following long-term obligations outstanding on December 31, 2017 and 2018:

	Governmental Activities	
	2017	**2018**
SIB loan	$ 135,193	$ 102,889
Bond anticipation notes payable	-	-
Bonds	5,830,000	10,145,000
Capital lease obligation payable	439,296	361,444
Loans payable	629,285	506,785
OPWC loans	214,414	211,000
Net Pension/OPEB Liability	8,082,707	7,665,927
Compensated absences	119,093	116,325
Total Long-Term Obligations	**$ 15,449,988**	**$ 19,109,370**

	Business-type Activities	
	2017	**2017**
General obligation bonds	$ 7,930,000	$ 7,530,000
OWDA Loans	3,373,534	3,169,291
Net Pension/OPEB Liability	1,455,940	1,097,259
Compensated absences	27,418	19,587
Loans payable	500,000	400,000
Total Long-Term Obligations	**$ 13,286,892**	**$ 12,216,137**

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
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	310,000	142,125	452,125
2024 - 2028	1,660,000	602,026	2,262,026
2029 - 2033	1,950,000	316,601	2,266,601
2034	440,000	17,600	457,600
Total	**$ 5,545,000**	**$ 1,706,650**	**$ 7,251,650**

Year Ending December 31,	Series 2018 Police Facility Construction Bonds Principal	Interest	Total
2019	250,000	122,615	372,615
2020	255,000	115,697	370,697
2021	260,000	108,641	368,641
2022	270,000	101,380	371,380
2023	280,000	93,845	373,845
2024 - 2028	1,525,000	348,323	1,873,323
2029 - 2033	1,760,000	123,710	1,883,710
Total	**$ 4,600,000**	**$ 1,014,211**	**$ 5,614,211**

Year Ending December 31,	Miscellaneous Loans Principal	Interest	Total
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	**$ 506,785**	**$ 27,183**	**$ 533,968**

Year Ending December 31,	SIB Loan Principal	Interest	Total
2019	33,280	2,839	$ 36,119
2020	34,286	1,833	36,119
2021	35,323	797	36,120
Total	**$ 102,889**	**$ 5,469**	**$ 108,358**

Year Ending December 31,	OPWC Loans Principal	Interest	Total
2019	8,836	$ -	$ 3,237
2020	8,835	-	3,237
2021	8,836	-	3,236
2022	8,836	-	3,237
2023	8,835	-	8,835
2024-2028	44,173	-	44,173
Total	**$ 88,351**	**$ -**	**$ 65,955**

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, 2018, the City's total debt margin was $42,704,749 and the unvoted debt margin was $22,132,539.

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.

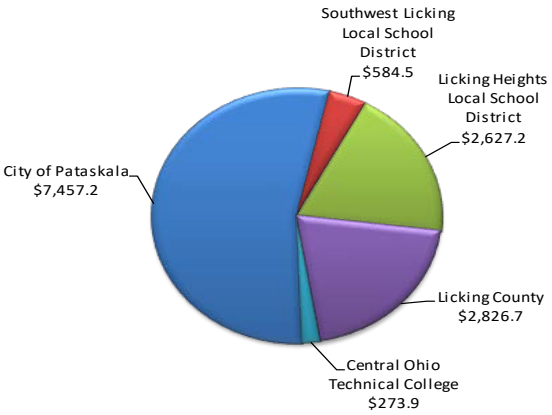
CITY OF PATASKALA, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING
GENERAL OBLIGATION BONDED DEBT
As of December 31, 2018
($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	$2,335.0	25.03%	$584.5
Licking Heights Local School District	7,620.0	34.48%	2,627.2
Licking County	31,391.8	9.00%	2,826.7
Central Ohio Technical College	3,155.0	8.68%	273.9
Total Overlapping Debt	**$44,501.8**		**$6,312.3**
Total Direct & Overlapping Debt	**$51,959.0**		**$13,769.5**

[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.

Direct & Overlapping
General Obligation Debt
($000)



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 at the bottom of the previous page provide information about the overlapping debt.

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.

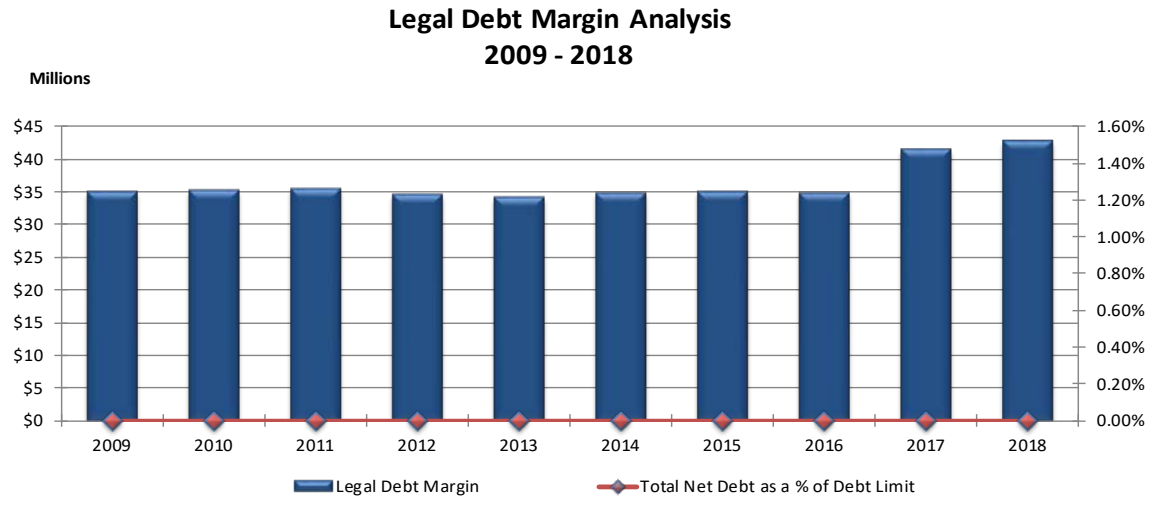
CITY OF PATASKALA, OHIO

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
2018	$402,409,801	$42,253,029	$0	$451,720	**$42,704,749**	**$22,132,539**	0.00%
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**	**18,808,212**	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%

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.



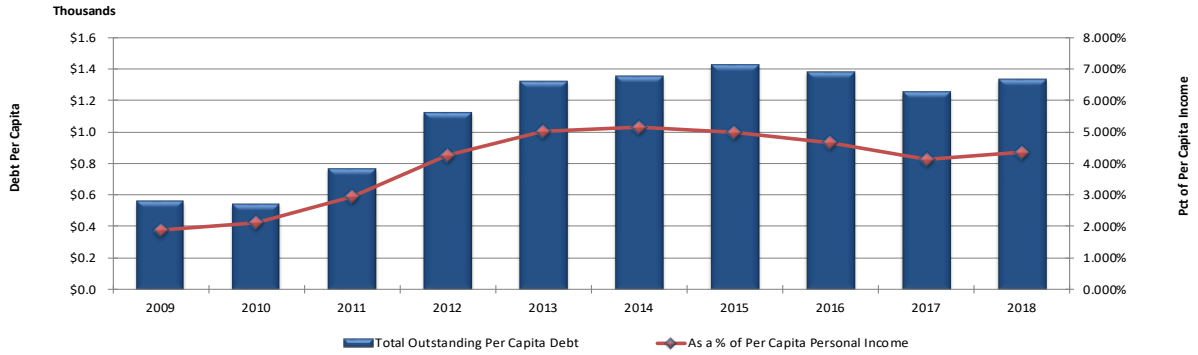
CITY OF PATASKALA, OHIO

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

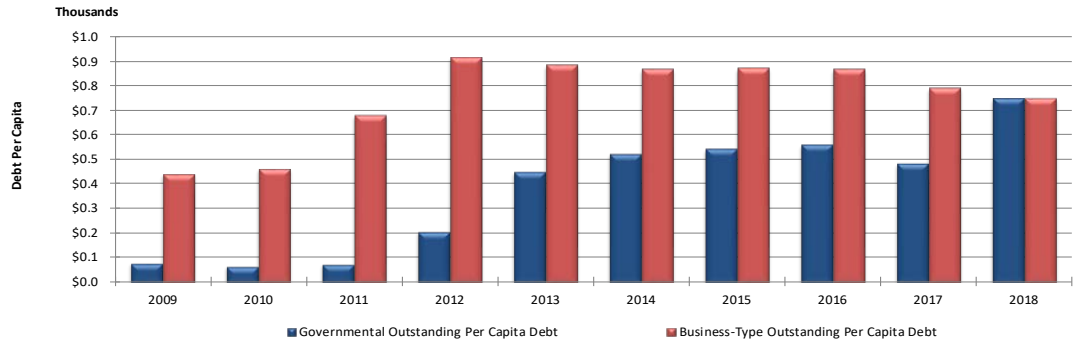
	Governmental Activities						Business-Type Activities							
Fiscal Year	General Obligation Bonds	Premiums	Notes Payable	OPWC Loans	Other Loans	Capital Leases	General Obligation Bonds	Premiums	OWDA Loans	Notes/ Loans Payable	Total Debt	Percent of Per Capita Income	Total Debt Per Capita	% of Personal Income
2018	$10,145.0	$196.6	$0.0	$211.0	$609.7	$361.4	$7,530.0	$410.4	$3,169.3	$400.0	**$23,033.4**	4.35%	$1,341.1	4.35%
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**	4.14%	$1,261.5	4.14%
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**	4.65%	1,383.0	4.65%
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**	5.00%	1,433.9	5.00%
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**	5.14%	1,360.0	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%	1,326.7	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%	1,127.0	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**	2.95%	768.4	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%

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

Total Outstanding Debt Ratio Analysis
2009 - 2018



Outstanding Debt Per Capita by Type
2009 - 2018



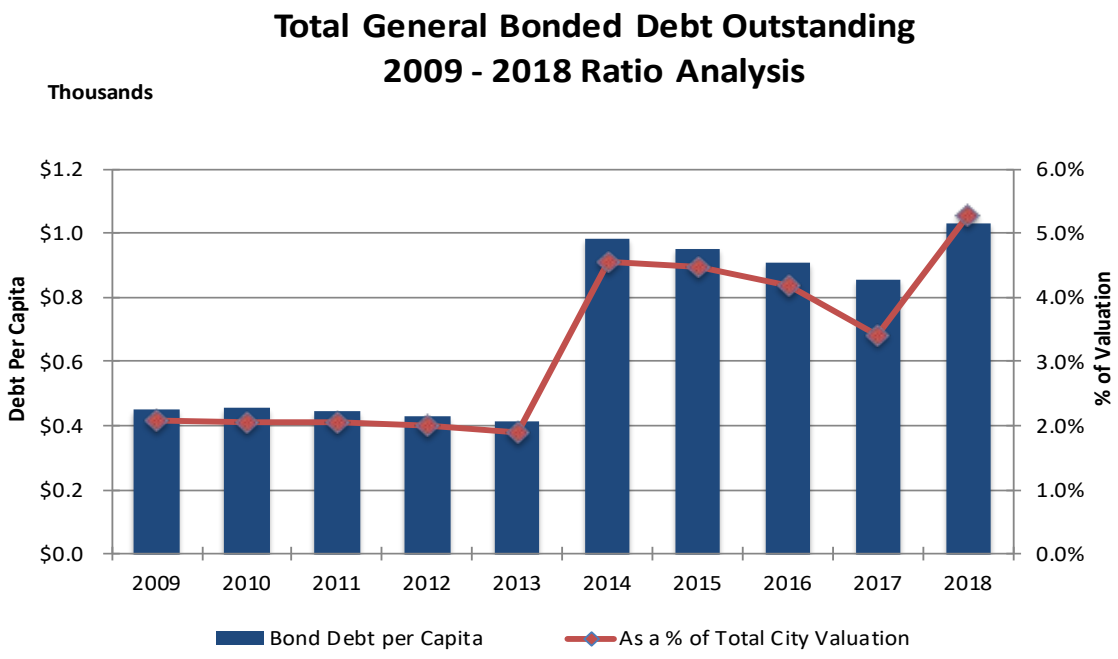
Source: City financial reports

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		
2018	$18,282.0	**$18,282.0**	$543.3	**$17,738.7**	**5.27%**	**$1,032.82**
2017	13,760.0	**13,760.0**	$421.5	**13,338.5**	**3.41%**	**854.43**
2016	14,475.1	**14,475.1**	410.1	**14,065.0**	**4.18%**	**906.95**
2015	15,120.1	**15,120.1**	429.1	**14,691.0**	**4.48%**	**953.65**
2014	15,555.1	**15,555.1**	489.7	**15,065.4**	**4.55%**	**985.37**
2013	6,300.0	**6,300.0**	0.0	**6,300.0**	**1.90%**	**415.59**
2012	6,485.0	**6,485.0**	0.0	**6,485.0**	**2.01%**	**429.61**
2011	6,670.0	**6,670.0**	0.0	**6,670.0**	**2.05%**	**444.79**
2010	6,840.0	**6,840.0**	0.0	**6,840.0**	**2.04%**	**457.16**
2009	6,990.0	**6,990.0**	0.0	**6,990.0**	**2.09%**	**448.80**

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
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	350,000	212,074	562,074
2024 - 2028	1,920,000	937,135	2,857,135
2029 - 2033	2,260,000	587,425	2,847,425
2034-2037	1,570,000	148,600	1,718,600
Total	**$ 7,530,000**	**$ 2,804,084**	**$ 10,334,084**

Year Ending December 31,	Miscellaneous Loans		
	Principal	Interest	Total
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	**$ 400,000**	**$ 27,183**	**$ 427,183**

Year Ending December 31,	OWDA Loans		
	Principal	Interest	Total
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	233,498	60,782	294,280
2024 - 2028	1,266,064	205,332	1,471,396
2029 - 2033	738,261	42,930	781,191
2034 - 2037	57,555	3,234	60,789
Total	**$ 3,169,291**	**$ 615,482**	**$ 3,784,773**

CITY OF PATASKALA, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND EIGHT YEARS AGO

Employer	2018		2010	
	Percent of Total Withholding Taxes Paid	Rank	Percent of Total Withholding Taxes Paid	Rank
Licking Heights Local School District	7.02%	1	8.89%	1
Southwest Licking Local School District	2.25%	2	4.94%	2
American Electric Power Service Corp.	2.10%	3	1.93%	6
West Licking Joint Fire District	1.98%	4	4.10%	3
Kroger	1.74%	5	3.71%	5
First Source Employee Management, Inc.	1.73%	6		
City of Pataskala	1.30%	7	1.52%	9
One Source Employee Management	1.10%	8		
Licking Memorial Professional	1.03%	9		
Buckeye Ready Mix	1.00%	10	1.41%	10
Pataskala Oaks Care Center			3.98%	4
Mulch Manufacturing			1.77%	7
Craft Wholesalers			1.70%	8
Total of Top Ten	**21.25%**		**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 a $1.25 million loan from the Ohio EPA and any proposed OPWC loans, the only other new debt in the plan would be a 4-year, $195.0 thousand capital equipment lease.

The annual allocation of the income tax revenue for each year (2020-2024) 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	2019	2020	2021	2022	2023	2024
Street Fund	33.00%	30.85%	31.00%	31.00%	31.00%	31.00%
Police Fund	51.50%	55.00%	56.10%	56.25%	56.50%	57.90%
Debt Service	6.00%	12.40%	12.00%	11.30%	11.00%	9.50%
Capital Improvements	9.50%	1.75%	0.90%	1.45%	1.50%	1.60%

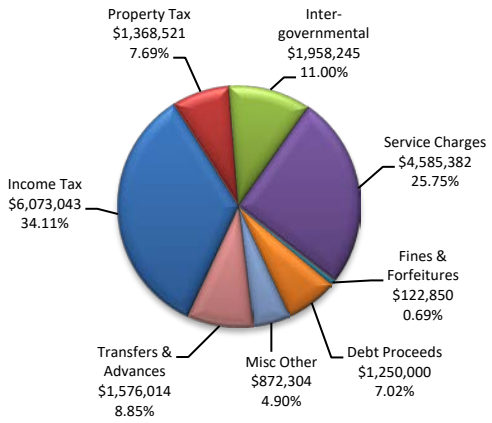
These allocations are subject to change in future years depending upon: (1) total income tax collection projections; (2) funding requirements for Public Service and Police departments; (3) actual carryover balance at year-end for each of the funds; and (4) outstanding debt service requirements.

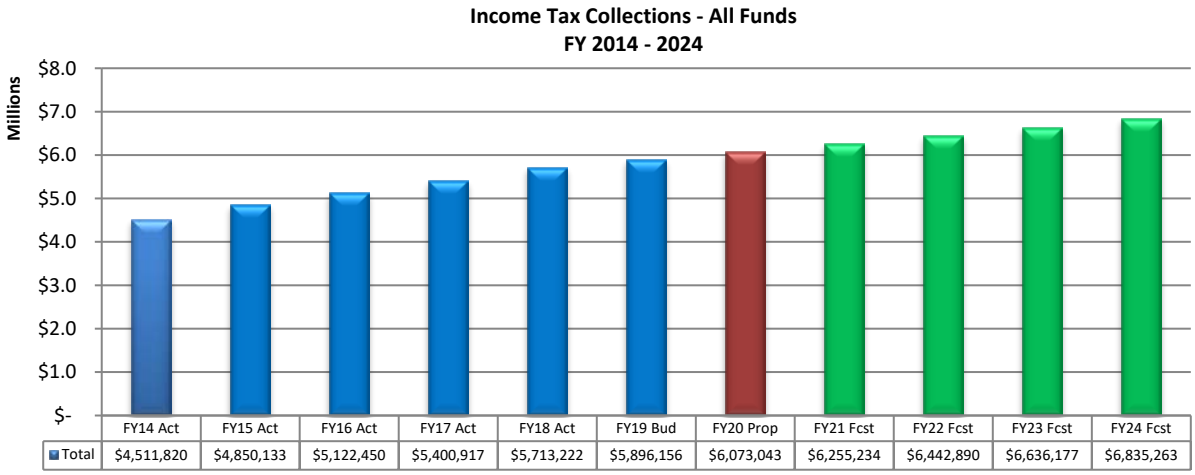
For 2020, a total of $17.1 million in revenues from all sources and funds has been projected. This is up by approximately $2.34 million (15.15%) when compared to the $15.46 million currently projected for 2019. Excluding the impact of debt issuance and interfund advance/transfer revenues, the revenue projection is up by approximately $978.2 thousand (6.99%) over 2019. The increase is primarily due to: (1) $500.0 thousand increase in gas tax and other intergovernmental revenues; (2) increase of $214.7 thousand in utility usage fees; and (3) $176.9 increase in income tax revenue.

The city has been fortunate in 2019 that income tax revenues have been somewhat better than originally estimated during the development of the 2019 budget. This variance should result in projected year end fund balances that are slightly higher than originally planned. Total year to-date income tax collections are $4.61 million, and when compared to a September 2018 YTD total of $4.50 million, are $116.9 thousand (2.60%) higher.

The FY20 income tax revenue estimate is projected to increase by 3.0% from FY19 levels. Future years (2021 - 2024) 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.

2020 Revenue Budget
All Funds - by Category

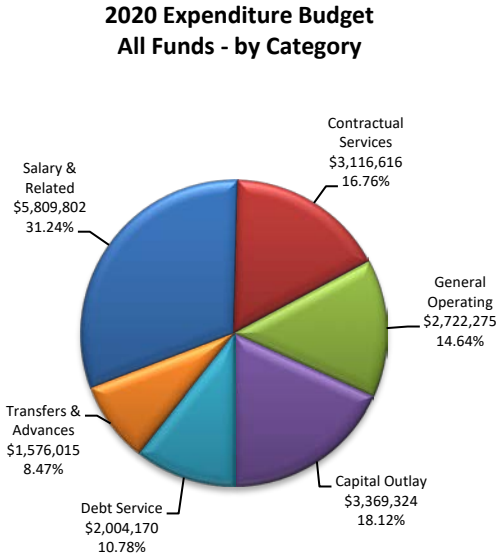




Expenditures

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 2018, these models also provided the current 2019 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 2020, 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 2020. Rates thereafter are projected to also increase by 10% per year after 2020. Staffing levels are slightly higher than in FY 2019, as one (1) new full-time; two (2) part-time positions and 3.25 seasonal FTEs have been proposed. Of the seasonal employees, 1.5 FTE are maintenance employees with the remaining 1.75 FTE being associated with the operations of the municipal swimming pool. 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 2020, 2021 and 2022. 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 $48 thousand per vehicle. Other projects, including the 2020 RAMP program, have been identified in the CIP document and included in the expense budget in the appropriate fund and line item. The report, *2020-2024 Capital Projects – Funded*

in Proposed Budget, provides much more detail on each of the projects than can be easily summarized here.

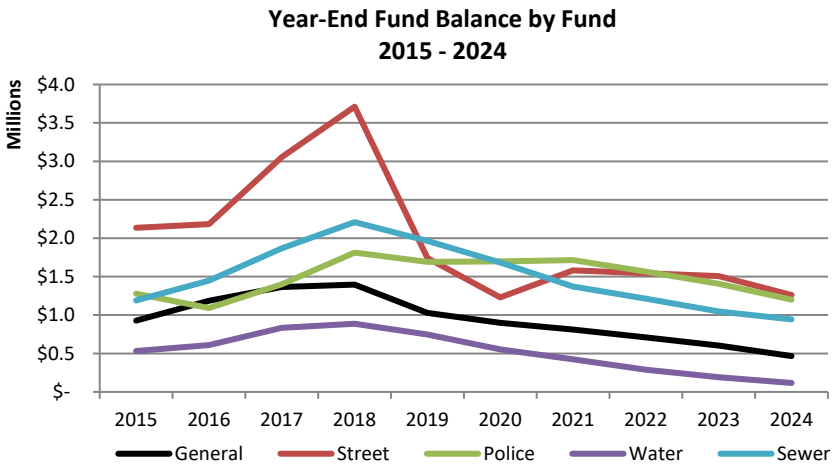
Overall, total governmental (non-utility) funds spending in 2020 is proposed to be $11.63 million, a decrease of $3.36 million (22.39%) from the 2019 budget. This decrease is due, in large part, to: (1) decreased capital spending in 2020 (down $2.91 million, or 59.50%); (2) reduced contractual services spending (down $693.9 thousand, or 27.07%); partially offset by (3) increased wage and benefit-related spending in 2020 (up $310.3 thousand, or 7.39%).

Total enterprise (e.g., utility) funds spending in 2020 is proposed to be $6.97 million, an increase of $889.0 thousand (14.63%) from 2019 levels. The primary causes of the increase include: (1) increased spending on wage and benefit-related expenses (up $116.4 thousand, or 9.84%); (2) increased spending on capital outlay (up $691.9 thousand, or 99.56%); and (3) increased interfund transfers for debt service (up $164.8 thousand, or 15.92%); partially offset by (4) reduced spending on general operating (e.g. supplies and materials) for the sewer and water distribution systems (down $84.5 thousand, or 9.31%).

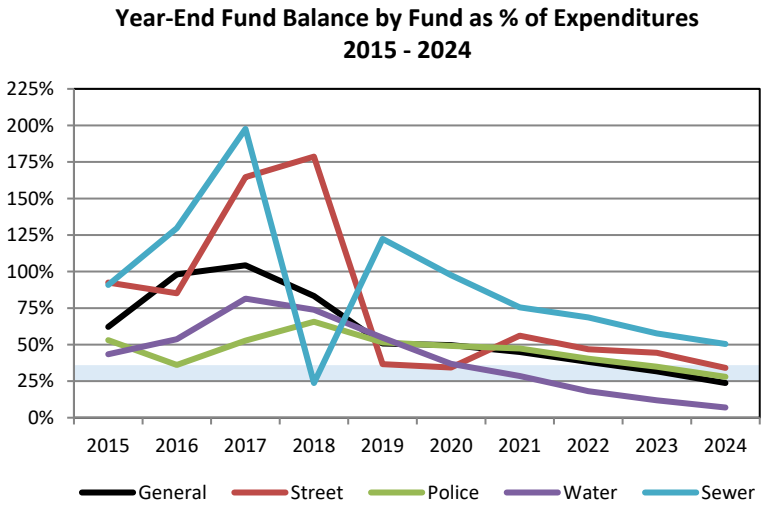
There is approximately $4.11 million total spending identified in the Capital Improvement Program (CIP) in 2020. The largest project costs contained in that amount is on: (1) 2020 street program ($725.0 thousand with $700.0 thousand for construction and $50.0 thousand for the 2021 program engineering); (2) Taylor Road drainage improvements ($325.0 thousand thousand); (3) Water reclamation facility (WRF) improvements ($1.25 million); (4) Broad Street intersection pedestrian improvements ($180.0 thousand); and (5) Town Hall improvement program ($60.0 thousand annually for 2020-2024). None of these projects are 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 2024 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 $466.7 thousand (equal to 23.73% of expenses). The primary reason for the decline is the growth in the Salary & Related category and interfund transfers to the Recreation (206) fund. The year-end carryover balance in the other non-utility major funds are also projected to decline each year through 2024, although the decline in some funds are greater than others. The utility water and sewer funds are projected to decrease each year through 2024, with the Water Utility fund hitting a projected fund



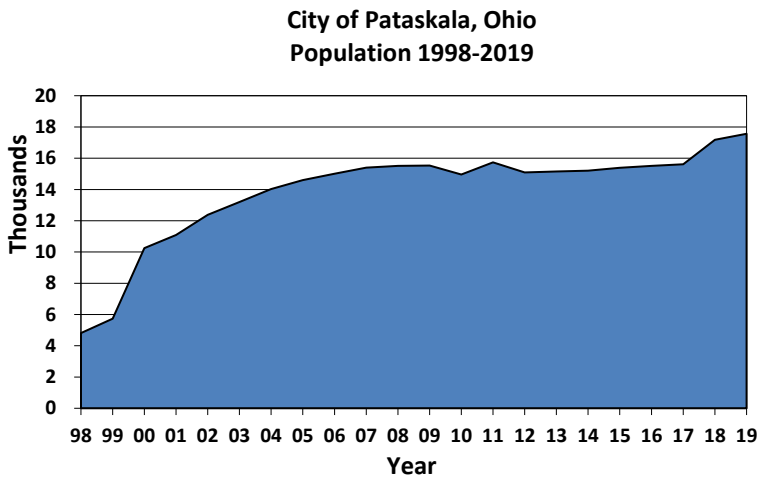
balance of approximately $116.8 thousand by 2024, while the Sewer Utility fund ends 2024 with a balance of approximately $943.8 thousand. The Utility Director identified a number of major projects that we were unable to incorporate in the funded CIP (and included in the individual fund budgets) due to 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.



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 2015-2024 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 2023. From 2017-2024, the General fund ratio decreases annually to where it equals approximately 23.73% in 2024. The Police fund ends 2024 with a balance of 27.97% 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 2019 population is nearly 17,000.



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. There are currently over 1,000 residential lots in the pipeline for development. This includes lots that are being built upon, have been approved for development, or have submitted applications for development plans. Applying the USA average of people per household (2.5 per household), the City is facing an influx of over 2,500 new residents if all approved lots are constructed.

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. In 2019, the TruCore Credit Union construction began on property just to the west of Kroger.

Over the past two years, the Hazelton Town Center, located on SR310 south of the Old Village Center, was purchased by a new developer. The developer has worked to fill the commercial space in the strip centers. All but one space has been filled. The City and developer are working in tandem to completely fill the commercial spaces. Additionally, the City has held preliminary discussions with the owners of the Pataskala Square Shopping Center about redevelopment of their property. It is anticipated that in the coming year(s) the current facility at the Pataskala Square Shopping Center will be demolished and a new commercial development will be constructed

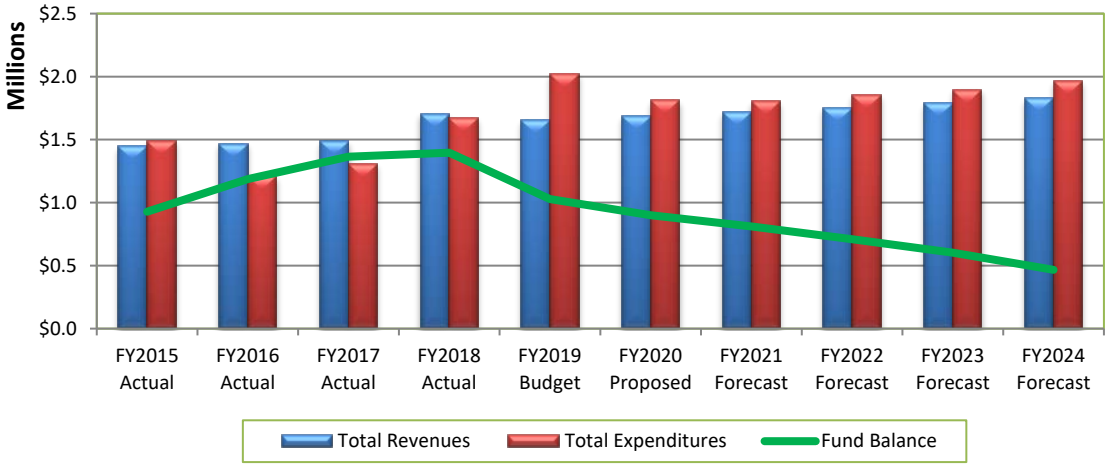
Residential development has also increased in the City. Currently there are 1,069 lots in the development process, which ranges from seeking approvals for the subdivision to homes currently under construction. Based upon the U.S. Census 2018 estimate for average household size of 2.53 people, this would mean an additional 2,705 new residents upon build out of all lots in the development process. This would result in an 18 percent population increase in the City.

CITY OF PATASKALA
1851

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.

2015-2024 General Fund Revenues, Expenditures & Fund Balance



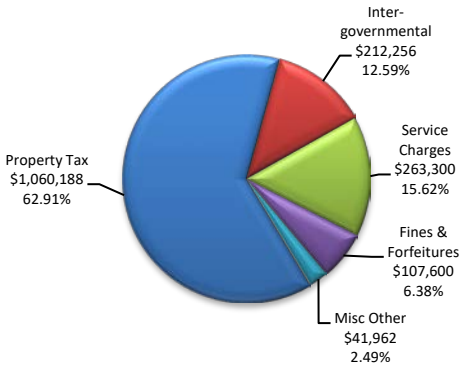
As illustrated in the above graphic, expenditures are generally outpacing revenues, with the exception of the 2016-2018 period, which has resulted in a declining carryover balance. As property taxes are the primary source of revenues for this fund, control over spending will be very important until the city experiences significant growth in its assessed valuation. During the forecast period, spending is projected exceed revenues between $88-135 thousand in every year, resulting in a projected fund balance of $466.7 thousand as of December 31, 2024.

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 (62.91%), service charges (15.62%), intergovernmental (12.59%), and fines and permits (6.38%).

2020 Revenue Budget
General Fund - by Category

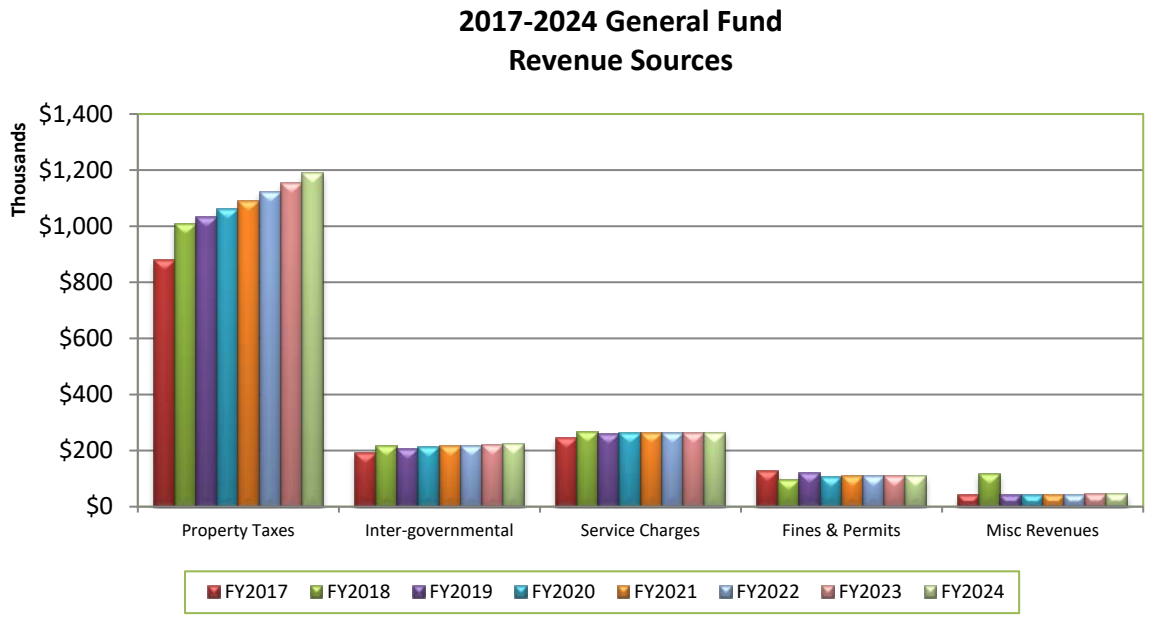


Taxes – Real Property Taxes

Real property taxes represent about 63% of the nearly $1.69 million in projected FY 2020 total general fund revenues. There are two primary components of real property taxes: (1) real estate tax; and (2) other property taxes.

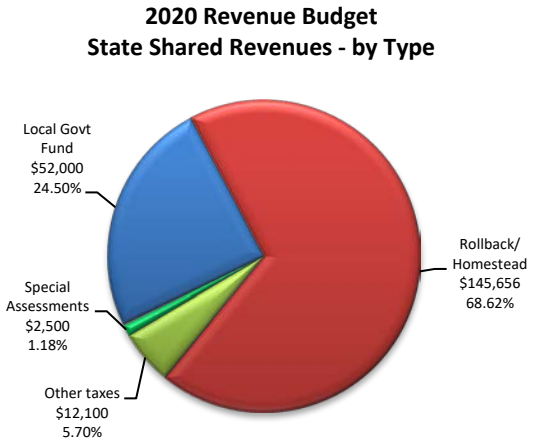
Real Estate Tax – Real estate taxes are calculated and collected by Licking County, but the total

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 2020, real estate taxes are projected to be $1.06 million, a $28.2 thousand (2.73%) increase over the FY 2019 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 2020, state shared taxes and permits are projected to be $212.3 thousand and represent 12.59% 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.

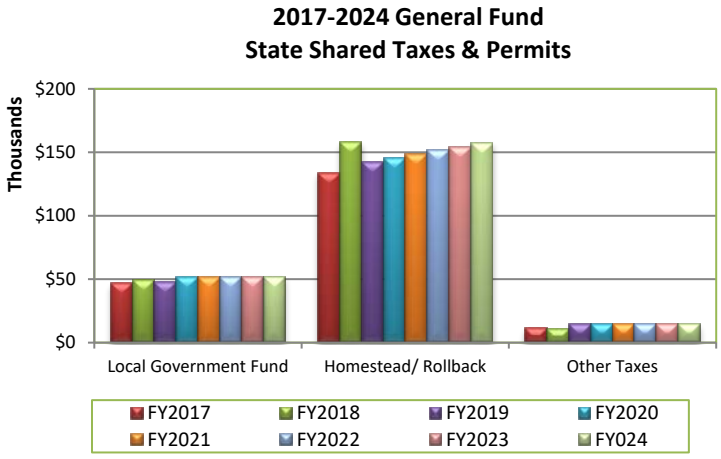


Local Government Fund – There are two sources of this revenue type: (1) State of Ohio; and (2) Licking County. The county receives these revenues and allocates them to the local municipalities based upon criteria established by the county. For FY 2020, this amount is projected to be $52.0 thousand, an increase of $4.0 thousand (8.33%) from FY 2019.

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 2020 this amount is $145.7 thousand and is up by $2.9 thousand (2.0%) from FY 2019.

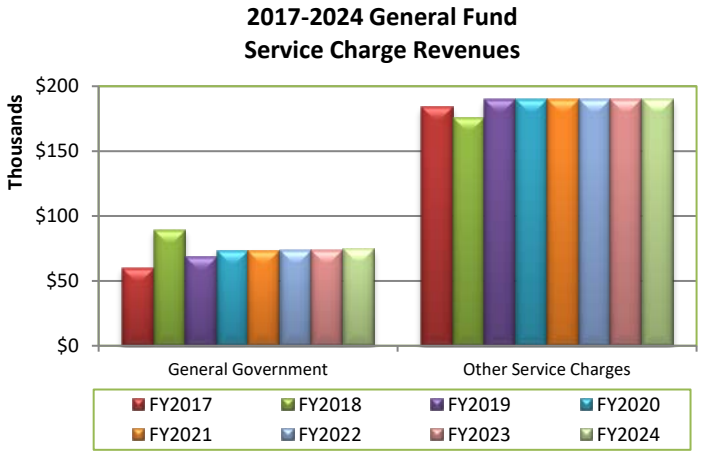
Other State Shared Taxes & Permits – This component represents a group of taxes that individually are not material to the overall budget. They include: liquor permits and cigarette

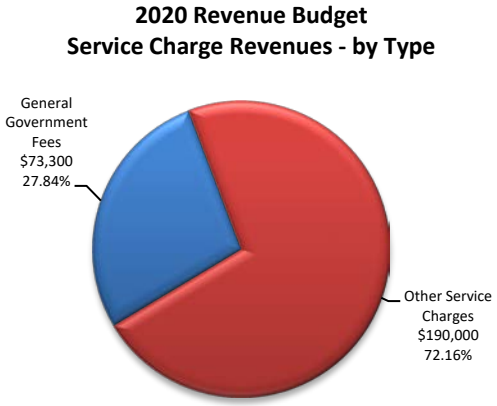
taxes. For FY 2020, the city is projecting approximately $12.1 thousand in this category, which is equal to the FY 2019 budget.



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 $263.3 thousand in service charge revenues, which represents 15.62% of total general fund revenues. There are two primary components of service charge revenues: (1) general government fees; and (2) other fees and charges.





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 2020 the fees are projected to be $73.3 thousand, up $5.0 thousand (7.35%) from FY 2019 due to increased revenue from building permits in 2020.

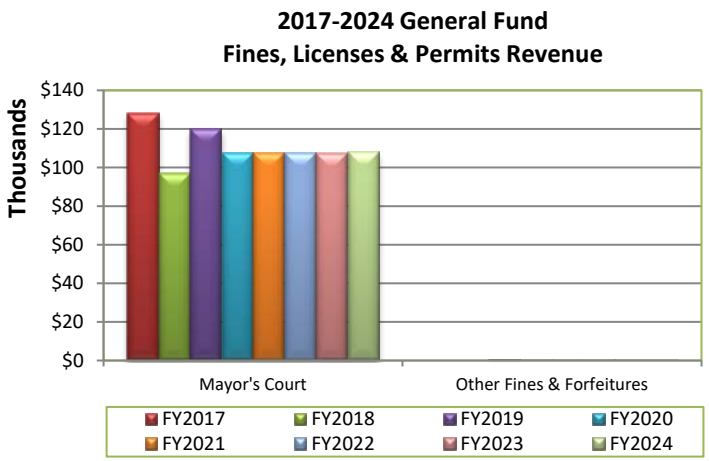
Other Service Charges – The city receives revenue from gross profits of cable and telecommunication providers operating in the city, and credit card convenience fees. For 2020, $190 thousand has been budgeted, equal to that forecast for FY 2019.

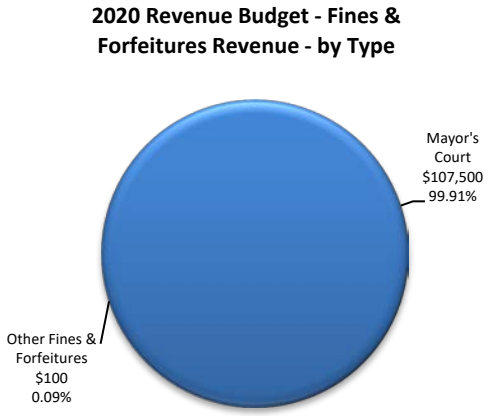
Fines & Forfeitures

This revenue category represents revenues generated by traffic fines and penalties paid to the city by defendants in Mayor's Court. For FY 2020, this category is projected to be $107.6 thousand and represents 6.38% 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 2020 the fees are projected to be $107.5 thousand and are down by $12.5 thousand (10.42%) from FY 2019.

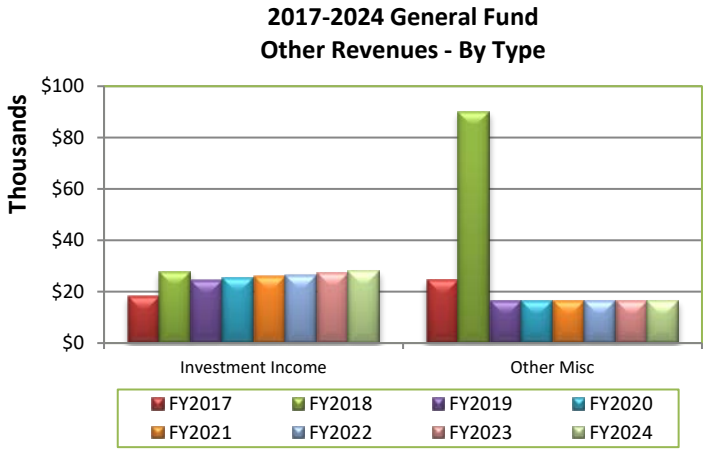
Other Fines & Forfeitures – The city receives fines and forfeitures collected from other agencies, such as the Licking County Municipal Court. These are typically infrequent in nature, and are generally not material to the total revenue. For FY 2020, the revenues are projected to be $100, and are down by $400 (80%) from FY 2019 budget.

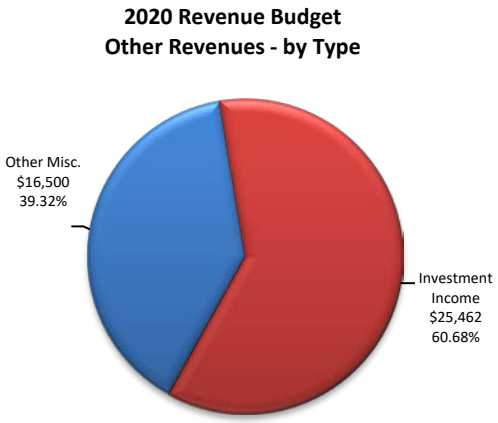




Other Sources

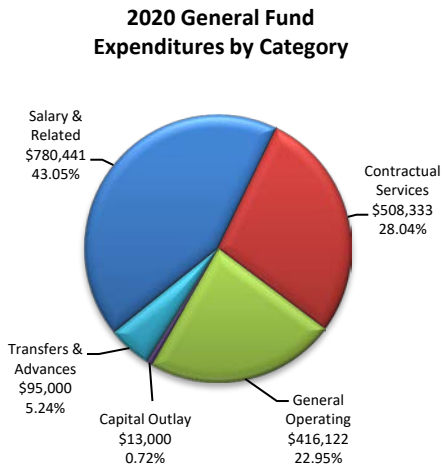
Other Sources is a 'catch-all' revenue category in which to collect and report revenues not reported elsewhere in this report. These revenues are generally unpredictable in nature and can vary widely from one year to the next. For FY 2020, this category is projected to be $42.0 thousand, and represents 2.49% of total general fund revenues. The total is up by $0.7 thousand (1.80%) from FY 2019. This revenue category represents revenues generated by investments, and refunds/reimbursements, etc.

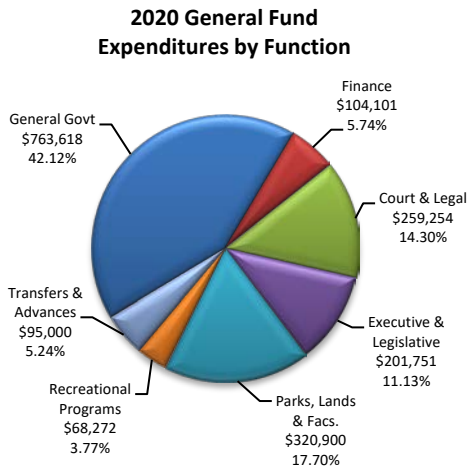




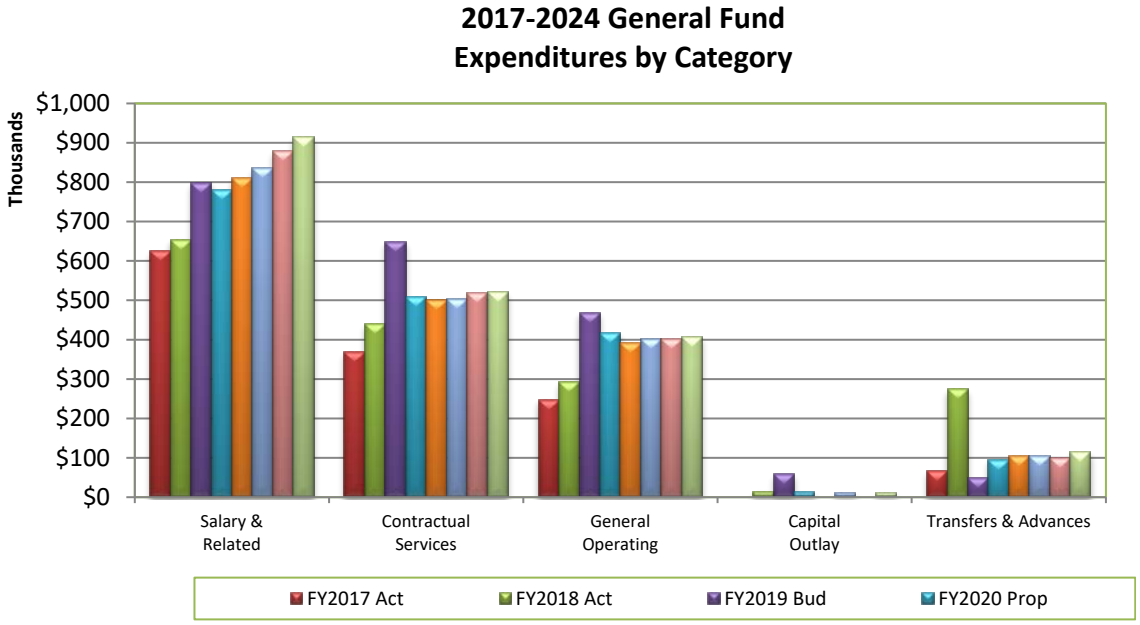
General Fund – Expenditure Overview

The city's general fund expenditure budget consists of five major categories, the largest categories being Salary & Related (43.05%), Contractual Services (28.04%) and General Operating (22.95%). The other two remaining categories account for approximately 6% 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 2017. 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 2020 by 12.42% and is primarily the result of increased salary and benefit-related expenses.

Mission Statement

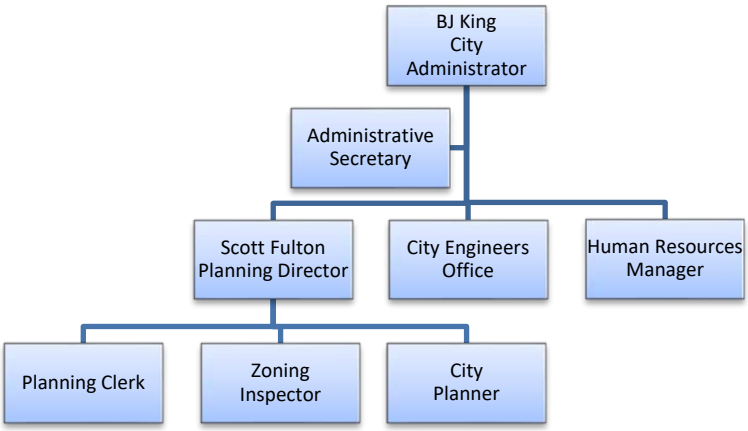
The office of the City Administrator provides day-to-day leadership and management of service delivery to the public. The City Administrator communicates regularly with the Mayor and City Council to keep them updated on the operations of the city. The City Administrator establishes a culture of responsiveness 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 Administrator'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 $763.6 thousand, and is down by approximately $150.1 thousand (16.43%) from FY 2019.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Salary & Related	$ 364,612	$ 469,600	$ 422,866	$ (46,734)	-9.95%
Contractual Services	195,680	271,800	216,650	(55,150)	-20.29%
General Operating	70,152	146,331	124,102	(22,229)	-15.19%
Capital Outlay	-	26,000	-	(26,000)	-100.00%
Total	**$ 630,444**	**$ 913,731**	**$ 763,618**	**$ (150,113)**	**-16.43%**

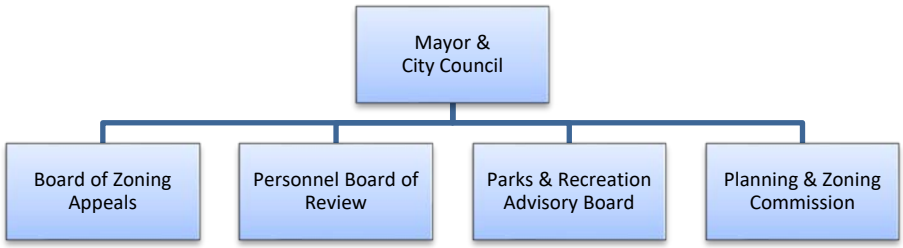
Salary & Related Salaries and wages are down by $9.1 thousand (3.15%) due to a change in the allocation percentage partially offset by 3.0% increase in pay scales and step increases. Taxes, insurance and pension expenses are up by $35.6 thousand (28.28%) due to the one-time payment in 2019 of insurance runout claims, partially offset by increased wages and the increase in the FY19 health insurance.

Contractual Services This category is down by $55.2 thousand (20.29%) and is primarily due to reduced use of other 3rd-party services, particularly engineering and planning.

General Operating This category is budgeted at $124.1 thousand and is down by $22.2 (15.19%) from FY 2019 and is the result of reduced planned spending on equipment and supplies.

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 $201.8 thousand and is up by $5.9 thousand (3.02%) when compared to FY 2019.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Salary & Related	$ 137,885	$ 149,499	$ 152,301	$ 2,802	1.87%
Contractual Services	2,581	7,500	9,500	2,000	26.67%
General Operating	23,936	38,834	39,950	1,116	2.87%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 164,402**	**$ 195,833**	**$ 201,751**	**$ 5,918**	**3.02%**

Salary & Related Salaries and wages are up by $0.7 thousand (0.57%) due to a 3.0% pay scale increase for the clerk. No increase in compensation for Council members has been included in the 2020 budget. Taxes, insurance and pension is up $0.6 thousand (2.08%) due to the same reasons.

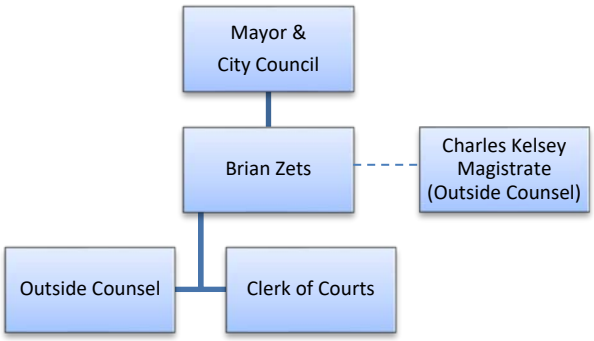
Contractual Services This category is up by $2.0 thousand (26.7%) and is due to increased anticipated spending in FY 2020 on other miscellaneous 3rd-party services.

General Operating This category is up by $1.1 thousand (2.87%) and is due to slightly increased anticipated spending in FY 2020 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 $259.3 thousand and is down by approximately $77.2 thousand, or 22.94%, when compared to the FY 2019 budget.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Salary & Related	$ 77,899	$ 89,243	$ 93,854	$ 4,611	5.17%
Contractual Services	143,824	235,898	157,100	(78,798)	-33.40%
General Operating	1,228	11,308	8,300	(3,008)	-26.60%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 222,951**	**$ 336,449**	**$ 259,254**	**$ (77,195)**	**-22.94%**

Salary & Related Salaries and wages are up by $5.4 thousand (8.85%) due to a 3% wage scale increase and any eligible steps in 2020, and the inclusion of Police overtime in support of the court. Taxes, insurance and pension expenses are projected to be up by $0.8 thousand (3.5%) due to the increase in wages and health insurance premiums.

Contractual Services This category is budgeted at $157.1 thousand and is down by $78.8 thousand (33.4%) from 2019 due to the reduced level of spending on non-retainer outside legal counsel in 2020.

General Operating This category is down by $3.0 thousand (26.6%) 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:

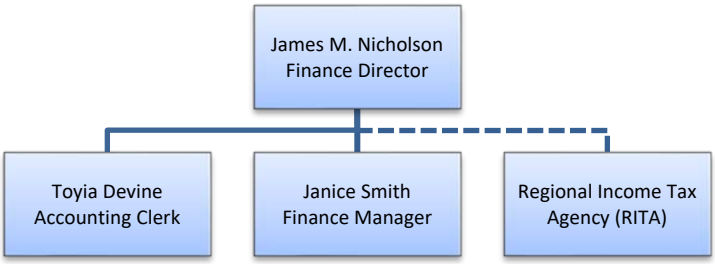
- Identify and implement improved cash management and fraud prevention strategies and

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.



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 11th *Comprehensive Annual Financial Report* (CAFR) and submit to the GFOA's award program no later than May 31, 2020.
- Prepare and distribute the city's 4th *Popular Annual Financial Report* (PAFR), and submit to the GFOA's award program.
- Receive the current unqualified audit opinion for the city's finances, earning the Ohio Auditor of State's *Award with Distinction*.

- 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 $104.1 thousand, and is up by approximately $10.1 thousand, or 10.7%, when compared to the FY 2019 budget.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Salary & Related	$ 32,225	$ 43,343	$ 43,148	$ (195)	-0.45%
Contractual Services	29,411	32,702	35,683	2,981	9.12%
General Operating	11,120	17,997	25,270	7,273	40.41%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 72,756**	**$ 94,042**	**$ 104,101**	**$ 10,059**	**10.70%**

Salary & Related Salaries and wages are up by $0.7 thousand (3.0%) due to an anticipated wage level increase and any eligible step increases. Taxes and insurance expenses are down by $0.5 thousand (0.5%). Pension expenses are up by $0.1 thousand (2.82%) due to the increased full-time wages.

Contractual Services This category is up by $3.0 thousand (9.12%) and is primarily due to increased county auditor fees and reduced miscellaneous contractual services.

General Operating Proposed spending in this category is up by $7.3 thousand (40.41%) due primarily to property tax assessment expenses in FY 2020.

Capital Outlay No spending in this category has been budgeted for 2020, and that is unchanged from FY 2019.

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 vision is to provide quality programming that's inclusive to all residents in our community by offering sports, health and wellness opportunities as well as giving the community options to take advantage of our open spaces.

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:

- Continue to improve the current level of the recreation programs and facilities
- 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 our parks to families and offer community events and co-sponsored events with local clubs, businesses and other local groups to encourage more involvement within the parks
- Continue to strategic plan for our recreational programming and park systems. In 2020 we will have a preliminary concept plan for all seven parks.
- Continue to pursue volunteer opportunities with all civic groups, businesses, as well as individual residents to improve the overall condition of the Parks.
- Work to develop partnerships with our local school to offer additional programs such as archery in schools and E-Sports clubs.
- Continue to seek sponsorships from local business for recreational programs, events and future programming.
- Work to build trust with the community residents by communicating all events and activities occurring within the city.

Overall, this combined department (600 and 650) is budgeted at $362.8 thousand and is down by $99.4 thousand (22.79%) when compared to the FY 2019 budget.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Salary & Related	$ 41,942	$ 46,735	$ 68,272	$ 21,537	46.08%
Contractual Services	68,324	100,902	89,400	(11,502)	-11.40%
General Operating	185,556	254,841	218,500	(36,341)	-14.26%
Capital Outlay	14,454	33,488	13,000	(20,488)	-61.18%
Total	**$ 310,276**	**$ 435,966**	**$ 389,172**	**$ (46,794)**	**-10.73%**

Salary & Related This category is up by $21.5 thousand (46.1%) which is due to the proposed promotion of the Parks Manager to Director and additional seasonal maintenance hours.

Contractual Services This category is down by $11.5 thousand (11.4%) and is primarily due to reduced spending on parks-related engineering and maintenance and related projects in 2020.

General Operating This category is down by $36.3 thousand (14.26%) due to reduced spending on park-related supplies and utilities.

Capital Outlay Spending in this category is budgeted to be $13 thousand and is down by $20.5 thousand (61.18%) from FY 2019. The decrease is due to reduced 2020 project spending in the parks compared to 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 department is budgeted at $95,000, and is up by $45.0 thousand (90%) when compared to the FY 2019 budget.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Transfers & Advances	$ 275,000	$ 50,000	$ 95,000	$ 45,000	90.00%
Total	**$ 275,000**	**$ 50,000**	**$ 95,000**	**$ 45,000**	**90.00%**

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:	**$95,000**
Recreation Fund (206)	$95,000

Advances:	**$0**

No advances planned

CITY OF PATASKALA, OHIO
2016 - 2024 FINANCIAL STATEMENT
101 - GENERAL FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 927,181**	**$ 1,186,181**	**$ 1,365,103**	**$ 1,396,120**	**$ 1,027,519**	**$ 899,929**	**$ 811,374**	**$ 708,920**	**$ 602,303**
REVENUE										
Taxes	Property Taxes	$ 853,298	$ 880,675	$ 1,008,111	$ 1,032,000	$ 1,060,188	$ 1,089,151	$ 1,121,616	$ 1,155,054	$ 1,189,496
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ 853,298**	**$ 880,675**	**$ 1,008,111**	**$ 1,032,000**	**$ 1,060,188**	**$ 1,089,151**	**$ 1,121,616**	**$ 1,155,054**	**$ 1,189,496**
Intergovernmental	State Shared Taxes & Permits	$ 182,854	$ 192,467	$ 217,010	$ 202,900	$ 209,756	$ 212,669	$ 215,640	$ 218,671	$ 221,762
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	2,440	-	1,305	2,500	2,500	2,500	2,500	2,500	2,500
	Total Intergovernmental	**$ 185,294**	**$ 192,467**	**$ 218,315**	**$ 205,400**	**$ 212,256**	**$ 215,169**	**$ 218,140**	**$ 221,171**	**$ 224,262**
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	84,764	59,986	89,530	68,300	73,300	73,300	73,800	73,800	74,300
	Other Fees & Charges	180,862	183,824	175,722	190,000	190,000	190,000	190,000	190,000	190,000
	Total Charges for Service	**$ 265,625**	**$ 243,809**	**$ 265,252**	**$ 258,300**	**$ 263,300**	**$ 263,300**	**$ 263,800**	**$ 263,800**	**$ 264,300**
Fines & Forfeitures	Mayor's Court	$ 137,689	$ 128,340	$ 97,165	$ 120,000	$ 107,500	$ 107,600	$ 107,702	$ 107,806	$ 107,912
	Other Fines & Forfeitures	-	-	25	500	100	100	100	100	100
	Total Fines & Forfeitures	**$ 137,689**	**$ 128,340**	**$ 97,190**	**$ 120,500**	**$ 107,600**	**$ 107,700**	**$ 107,802**	**$ 107,906**	**$ 108,012**
Other Sources	Investment Income	$ 12,506	$ 18,223	$ 27,861	$ 24,720	$ 25,462	$ 26,098	$ 26,750	$ 27,419	$ 28,104
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	14,818	24,435	90,116	16,500	16,500	16,500	16,500	16,500	16,500
	Total Other Sources	**$ 27,324**	**$ 42,657**	**$ 117,977**	**$ 41,220**	**$ 41,962**	**$ 42,598**	**$ 43,250**	**$ 43,919**	**$ 44,604**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 1,469,231**	**$ 1,487,949**	**$ 1,706,846**	**$ 1,657,420**	**$ 1,685,306**	**$ 1,717,918**	**$ 1,754,608**	**$ 1,791,850**	**$ 1,830,674**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ 412,005	$ 459,241	$ 459,318	$ 517,001	$ 531,418	$ 553,145	$ 560,871	$ 591,616	$ 613,077
	Benefits	179,696	166,349	195,245	281,419	249,023	256,677	274,560	286,677	300,929
	Total Salary & Related	**$ 591,700**	**$ 625,590**	**$ 654,563**	**$ 798,420**	**$ 780,441**	**$ 809,822**	**$ 835,431**	**$ 878,293**	**$ 914,006**
Contractual Services		$ 339,674	$ 369,115	$ 439,821	$ 648,802	$ 508,333	$ 499,929	$ 505,069	$ 518,262	$ 520,462
General Operating		272,382	247,822	291,991	469,311	416,122	391,722	401,562	401,912	406,852
Capital Outlay		6,475	-	14,454	59,488	13,000	-	10,000	-	10,000
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		-	66,500	275,000	50,000	95,000	105,000	105,000	100,000	115,000
	Grand Total Expenditures	**$ 1,210,231**	**$ 1,309,027**	**$ 1,675,828**	**$ 2,026,021**	**$ 1,812,896**	**$ 1,806,473**	**$ 1,857,062**	**$ 1,898,467**	**$ 1,966,320**
Ending Fund Balance		**$ 1,186,181**	**$ 1,365,103**	**$ 1,396,120**	**$ 1,027,519**	**$ 899,929**	**$ 811,374**	**$ 708,920**	**$ 602,303**	**$ 466,657**
Fund Balance as % of Expenditures		98.01%	104.28%	83.31%	50.72%	49.64%	44.91%	38.17%	31.73%	23.73%

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 101 GENERAL FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 531,418	$ 517,001	$ 14,417	2.79%	$ 342,087	$ 459,318	$ 72,100	15.70%
TAXES & INSURANCE	146,231	181,149	(34,918)	-19.28%	74,198	121,982	24,249	19.88%
PENSION	73,217	71,379	1,838	2.57%	46,901	63,105	10,112	16.02%
EMPLOYEE BENEFITS	29,575	28,891	684	2.37%	6,612	10,157	19,418	191.18%
TOTAL SALARY & RELATED	**$ 780,441**	**$ 798,420**	**$ (17,979)**	**-2.25%**	**$ 469,797**	**$ 654,563**	**$ 125,878**	**19.23%**
GOVERNMENTAL SERVICES	$ 82,100	$ 76,750	$ 5,350	6.97%	$ 74,829	$ 71,300	$ 10,800	15.15%
FINANCIAL & LEGAL	185,583	275,785	(90,202)	-32.71%	132,345	167,413	18,170	10.85%
ENGINEERING & PLANNING	71,050	106,162	(35,112)	-33.07%	27,704	63,735	7,315	11.48%
MAINTENANCE & INSURANCE	86,900	92,502	(5,602)	-6.06%	58,481	57,601	29,299	50.86%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	82,700	97,603	(14,903)	-15.27%	33,991	79,771	2,929	3.67%
TOTAL CONTRACTUAL SERVICES	**$ 508,333**	**$ 648,802**	**$ (140,469)**	**-21.65%**	**$ 327,350**	**$ 439,821**	**$ 68,512**	**15.58%**
SUPPLIES & MATERIALS	$ 86,400	$ 103,902	$ (17,502)	-16.84%	$ 44,477	$ 77,827	$ 8,573	11.02%
TRANSPORTATION	6,600	9,255	(2,655)	-28.69%	2,432	4,977	1,623	32.61%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	64,502	81,653	(17,151)	-21.00%	23,503	29,654	34,848	117.51%
UTILITIES	124,600	146,462	(21,862)	-14.93%	66,288	100,755	23,845	23.67%
TAX-RELATED	23,000	19,000	4,000	21.05%	12,139	15,058	7,942	52.74%
MISCELLANEOUS OPERATING	111,020	109,040	1,980	1.82%	27,054	63,720	47,300	74.23%
TOTAL GENERAL OPERATING	**$ 416,122**	**$ 469,311**	**$ (53,189)**	**-11.33%**	**$ 175,893**	**$ 291,991**	**$ 124,131**	**42.51%**
EQUIPMENT	$ -	$ 15,000	$ (15,000)	-100.00%	$ 6,983	$ 3,666	$ (3,666)	-100.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	26,000	(26,000)	-100.00%	-	-	-	0.00%
CAPITAL PROJECTS	13,000	18,488	(5,488)	-29.68%	-	10,788	2,212	20.51%
TOTAL CAPITAL OUTLAY	**$ 13,000**	**$ 59,488**	**$ (46,488)**	**-78.15%**	**$ 6,983**	**$ 14,454**	**$ (1,454)**	**-10.06%**
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)	**$ 1,717,896**	**$ 1,976,021**	**$ (258,125)**	**-13.06%**	**$ 980,023**	**$ 1,400,828**	**$ 317,068**	**22.63%**
TOTAL TRANSFERS & ADVANCES	**$ 95,000**	**$ 50,000**	**$ 45,000**	**90.00%**	**$ 50,000**	**$ 275,000**	**$ (180,000)**	**-65.45%**
GRAND TOTAL EXPENSE	**$ 1,812,896**	**$ 2,026,021**	**$ (213,125)**	**-10.52%**	**$ 1,030,023**	**$ 1,675,828**	**$ 137,068**	**8.18%**

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 101 GENERAL FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
SALARIES & WAGES	$ 517,001	$ 531,418	$ 553,145	$ 560,871	$ 591,616	$ 613,077
TAXES & INSURANCE	181,149	146,231	154,054	165,884	177,584	189,790
PENSION	71,379	73,217	76,298	79,101	81,768	84,814
EMPLOYEE BENEFITS	28,891	29,575	26,325	29,575	27,325	26,325
TOTAL SALARY & RELATED	**$ 798,420**	**$ 780,441**	**$ 809,822**	**$ 835,431**	**$ 878,293**	**$ 914,006**
GOVERNMENTAL SERVICES	$ 76,750	$ 82,100	$ 84,350	$ 86,600	$ 88,600	$ 90,600
FINANCIAL & LEGAL	275,785	185,583	185,729	186,119	196,312	196,512
ENGINEERING & PLANNING	106,162	71,050	63,550	63,550	63,550	63,550
MAINTENANCE & INSURANCE	92,502	86,900	88,000	88,000	89,000	89,000
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	97,603	82,700	78,300	80,800	80,800	80,800
TOTAL CONTRACTUAL SERVICES	**$ 648,802**	**$ 508,333**	**$ 499,929**	**$ 505,069**	**$ 518,262**	**$ 520,462**
SUPPLIES & MATERIALS	$ 103,902	$ 86,400	$ 73,700	$ 76,540	$ 75,290	$ 75,230
TRANSPORTATION	9,255	6,600	6,600	6,600	7,100	7,600
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	81,653	64,502	62,002	65,502	65,602	67,102
UTILITIES	146,462	124,600	124,400	127,000	127,500	130,000
TAX-RELATED	19,000	23,000	23,500	24,000	24,500	25,000
MISCELLANEOUS OPERATING	109,040	111,020	101,520	101,920	101,920	101,920
TOTAL GENERAL OPERATING	**$ 469,311**	**$ 416,122**	**$ 391,722**	**$ 401,562**	**$ 401,912**	**$ 406,852**
EQUIPMENT	$ 15,000	$ -	$ -	$ 10,000	$ -	$ 10,000
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	26,000	-	-	-	-	-
CAPITAL PROJECTS	18,488	13,000	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ 59,488**	**$ 13,000**	**$ -**	**$ 10,000**	**$ -**	**$ 10,000**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 1,976,021**	**$ 1,717,896**	**$ 1,701,473**	**$ 1,752,062**	**$ 1,798,467**	**$ 1,851,320**
TOTAL TRANSFERS & ADVANCES	**$ 50,000**	**$ 95,000**	**$ 105,000**	**$ 105,000**	**$ 100,000**	**$ 115,000**
GRAND TOTAL EXPENSE	**$ 2,026,021**	**$ 1,812,896**	**$ 1,806,473**	**$ 1,857,062**	**$ 1,898,467**	**$ 1,966,320**

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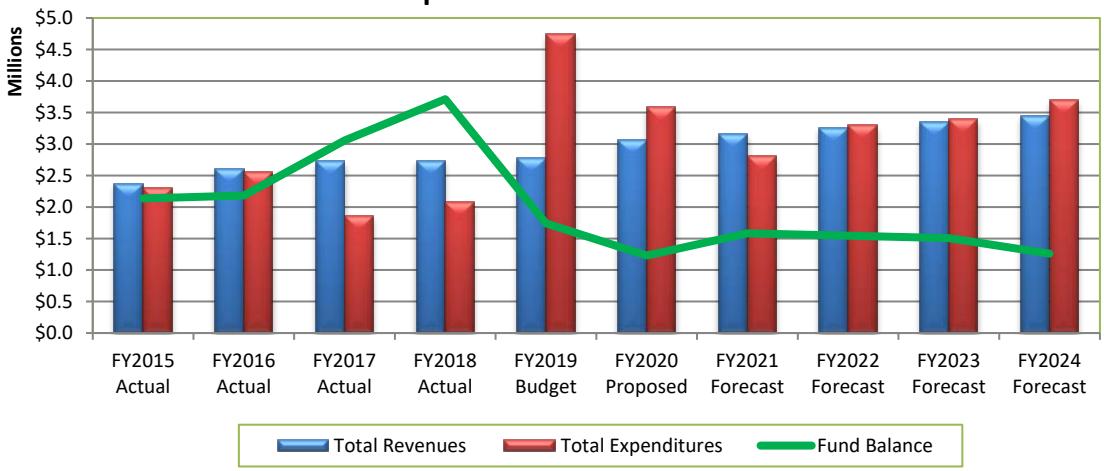
Street Fund (201)

The city's Street fund accounts for the income tax revenues committed to the maintenance and repair of city's roads and infrastructure. In 2014, the fund received 46.5% of the total income tax collections, and the proportion was reduced to 33.3% in 2015. During 2016, 2017 and 2018, the fund received 35.65%, 32.10% respectively. For 2019-2024, the allocations are as follows:

Year	Allocation
2019	33.00%
2020	30.85%
2021	31.00%
2022	31.00%
2023	31.00%
2021	31.00%

As illustrated in the graphic below, expenditures are projected to either exceed or closely equal revenues from 2021-2023. Spending in 2019 and 2020 significant exceed expected revenue. As a result, the year-end carryover balance is projected to generally decrease from a high of $3.71 million in 2017, to a low point of $1.23 million in 2020. 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.

2015-2024 Street Fund Revenues, Expenditures & Fund Balance

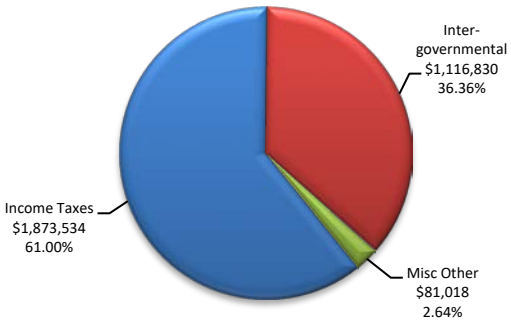


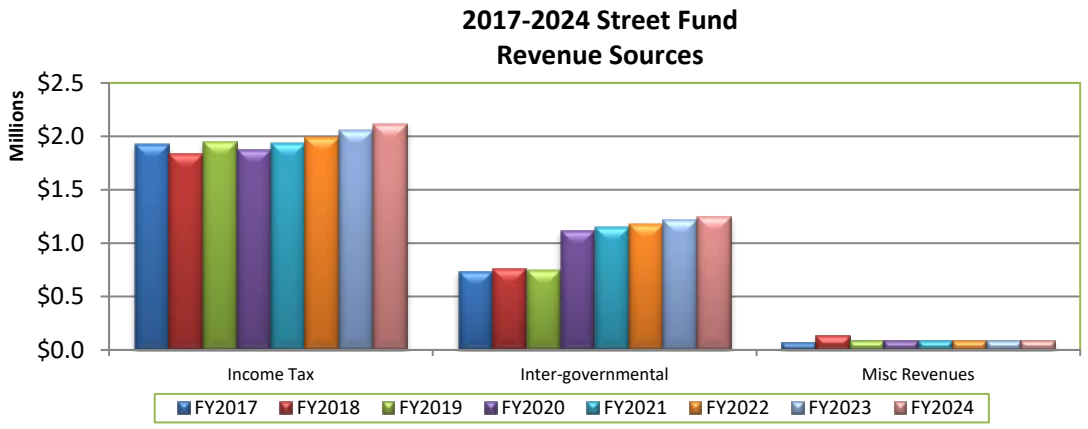
Street Fund – Major Revenue Sources

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 (61.6%) and intergovernmental transfers (36.72%).

2020 Revenue Budget Street Fund - by Category

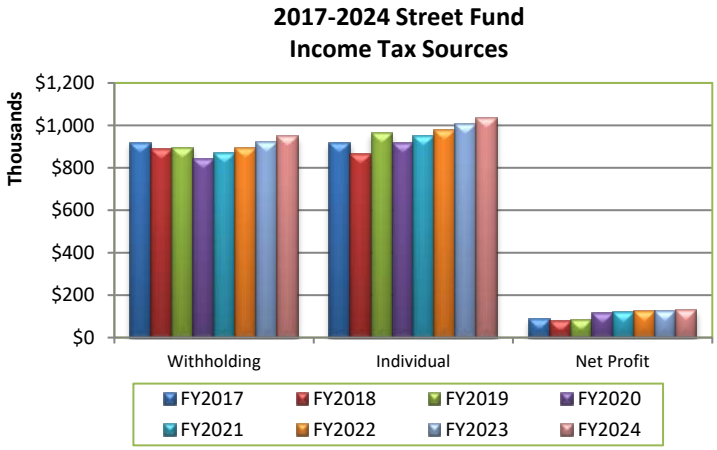




Income Taxes

Income taxes represent 61.0% of the $3.07 million in projected FY 2020 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 2020, collections are estimated to be $840.2 thousand, a net $56.1 thousand (6.26%) decrease from 2019. The decrease is primarily due to a combination of a decrease in the allocation rate (from 33.0% to 30.85%) slightly offset by a 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 2020, this amounts to $916.7 thousand, and is down by $46.7 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 2020, the city is projecting $116.6 thousand which is up by $30.6 thousand (35.57%) from FY 2019.

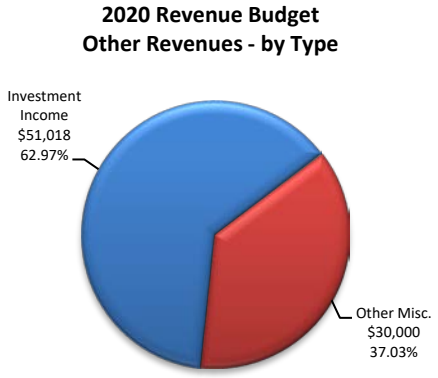
Intergovernmental – State Maintenance Taxes (restricted)

For FY 2020, street maintenance taxes are projected to be $1.12 million (36.36% 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 2020, the gasoline tax revenues have been increased significantly due to the full-year impact on the amount of gasoline sales tax-related revenues due to the 2019 increase in the gas tax rate enacted by the state legislature. Beyond that, no other significant changes to the amount of revenue received have been included, based upon year to-date collections and information provided by the County Auditor.

Other Sources

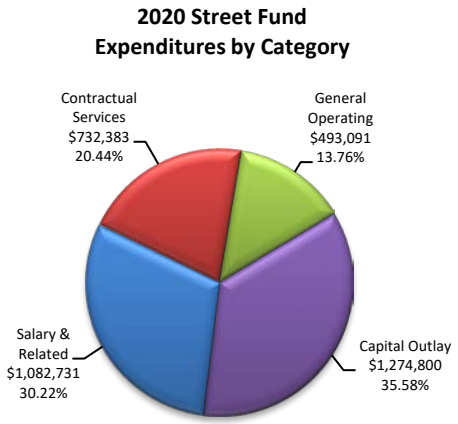
Other Sources is a 'catch-all' revenue category in which to collect and report revenues not reported elsewhere in this report. The allocation of investment income from the commingled investment pool is reported here. These types of revenues are generally unpredictable in nature and can vary widely from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

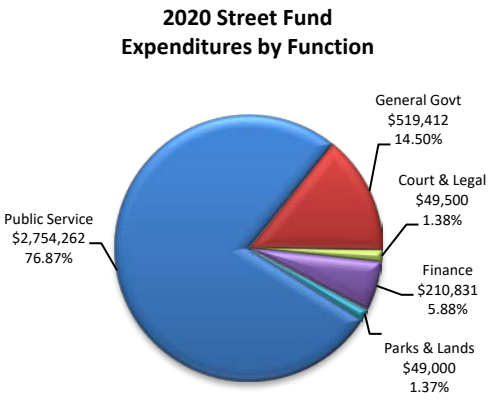


year to the next. For FY 2020 this category is projected to be $81.0 thousand and represents 2.64% of total Street fund revenues. The total is down by $2.7 thousand (3.21%) from the FY 2019 budget and reflects current run-rate collections and reclassifying ROW permit fees into the service charge category. This revenue category represents revenues generated by refunds, reimbursements, sales of assets, etc.

Street Fund – Expenditure Overview

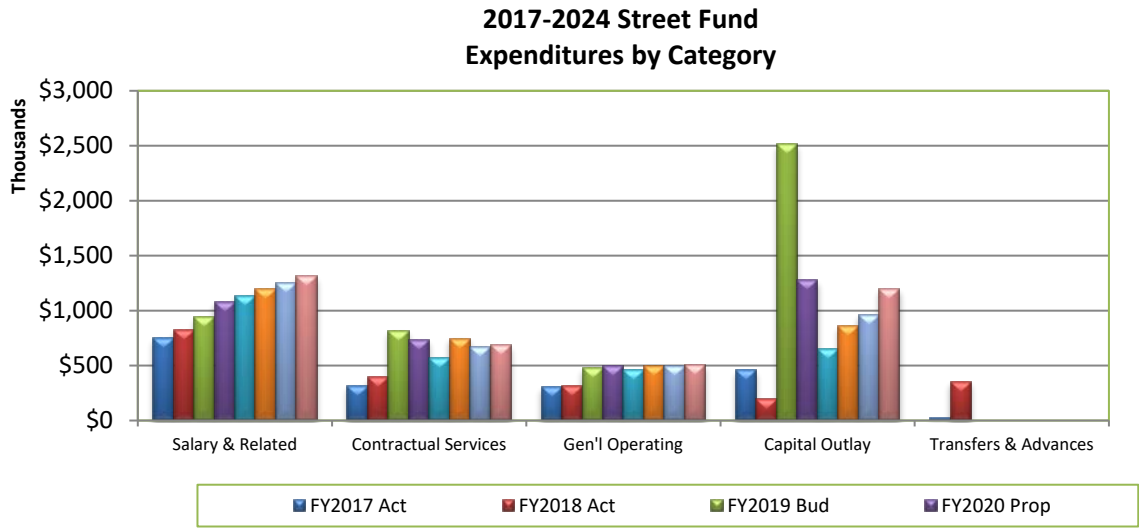
The city's Street fund expenditure budget consists of four major categories, the largest categories being Capital Outlay (35.58%) and Salary & Related (30.22%). The other two major categories account for approximately 34% of the total.





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 77% of the total expense budget. Requested FY 2020 appropriations for this fund are $3.58 million and reflect a decrease of $1.16 million (24.53%) from FY 2019. No interfund transfers have been proposed for FY 2020.

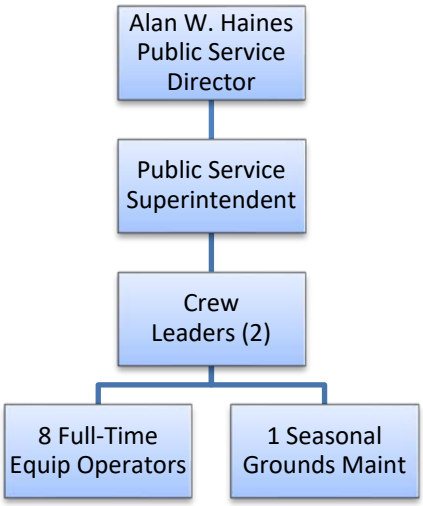


The chart above illustrates the growth trends for each category since 2017. Due to anticipated growth in wages and benefits, the salary and related category shows a consistent growth over the 8-year time period. The general operating category presents a much lower rate of growth, albeit positive each 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 $2.75 million and is down by $1.12 million (28.86%) when compared to the FY 2019 budget.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Salary & Related	$ 700,462	$ 785,762	$ 916,462	$ 130,700	16.63%
Contractual Services	154,965	231,067	229,500	(1,567)	-0.68%
General Operating	196,908	340,052	358,500	18,448	5.43%
Capital Outlay	163,149	2,514,927	1,249,800	(1,265,127)	-50.30%
Total	**$ 1,215,484**	**$ 3,871,808**	**$ 2,754,262**	**$(1,117,546)**	**-28.86%**

Salary & Related Salaries and wages are up by $92.9 thousand (17.99%) when compared to FY 2019. The addition of an Equipment Operator and two Crew Leader positions and 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 up by $23.3 thousand (12.58%) due the additional headcount and the increased health insurance costs. Pension expenses are up by $13.0 thousand (17.99%) due to increased wages.

Contractual Services The 2019 budget for contractual services is $229.5 thousand and is down by only $1.6 thousand (0.68%) from the 2019 budget. The decrease is the result of the slight planned reduction in the usage of third-party service providers.

General Operating This category is up by $18.4 thousand (5.43%), 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 $1.27 million (50.3%) due to reduced spending on street improvement projects and new capital equipment. The proposed 2020 expenditures include the following items:

Project	Amount
2020 Street Improvement Program	$650,000
Taylor Road drainage improvements	$300,000
Halloon Lane drainage improvements	$ 80,000
Headley's Mill bridge reinforcement/repairs	$ 75,000
Cable Road bridge scour repair	$ 40,000
Additional service truck	$ 25,000
2019 capital equipment lease payment	$ 23,100
Miscellaneous equipment replacement	$ 10,000
Replacement skid steer (capital lease payment)	$ 9,000
Tow-behind arrow trailer	$ 5,000
Other heavy equipment	$ 32,700
GRAND TOTAL	**$1,249,800**

100 - General Government

The appropriations and expenditures in this department represent a 30% 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 $519.4 thousand, and is down by $68.5 thousand (11.65%) when compared to the FY 2019 budget.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Salary & Related	$ 54,102	$ 67,851	$ 79,912	$ 12,061	17.78%
Contractual Services	193,986	518,567	438,000	(80,567)	-15.54%
General Operating	110	1,500	1,500	-	0.00%
Total	**$ 248,198**	**$ 587,918**	**$ 519,412**	**$ (68,506)**	**-11.65%**

Salary & Related Salaries and wages are up by $9.0 thousand (20.36%) due to an increase in the allocation rate for the Administrator wage expenses and the wage scale and step increase. Pension, taxes and insurance are up by $3.5 thousand (14.92%) from FY 2019 with the increase due to the higher wage base.

Contractual Services This category is down by $80.6 thousand (15.54%) when compared to the FY 2019 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: 2021 RAMP engineering ($75K); intersection improvements ($95K); Taylor/Halloon Lane drainage improvements ($45K);and miscellaneous intersection improvements ($60K).

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 $49.5 thousand, and is comparable to the FY 2019.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Salary & Related	$ -	$ -	$ -	$ -	0.00%
Contractual Services	30,890	49,500	49,500	-	0.00%
General Operating	-	-	-	-	0.00%
Total	**$ 30,890**	**$ 49,500**	**$ 49,500**	**$ -**	**0.00%**

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 $49.5 thousand, and it represents the fund's allocation of the Law Director's annual retainer cost and other outside counsel services. It is equal to the budget 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 $210.8 thousand and is down by $1.4 thousand (0.67%) when compared to the FY 2019 budget. The decrease is due to reduced income tax collection fees in FY 2019 (the result of lower allocation percentage in 2018), partially offset by increased wage and benefit-related expenses in FY 2019.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Salary & Related	$ 67,713	$ 85,317	$ 86,357	$ 1,040	1.22%
Contractual Services	13,346	16,190	15,383	(807)	-4.98%
General Operating	100,702	110,740	109,091	(1,649)	-1.49%
Total	**$ 181,761**	**$ 212,247**	**$ 210,831**	**$ (1,416)**	**-0.67%**

Salary & Related This category is up by $1.0 thousand (1.22%) and is due to the 3.0% general pay matrix and step increases, partially offset by reduced health insurance premium cost.

Contractual Services This category is roughly equal to the FY 2019 budget.

General Operating This category is down by $1.6 thousand (1.49%) and is due to reduced income tax collection fees in FY 2019.

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 $26.7 thousand and is up by $22.3 thousand (83.61%) from the FY 2019 budget.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ -	$ -	$ -	$ -	0.00%
General Operating	16,877	26,687	24,000	(2,687)	-10.07%
Capital Outlay	30,448	-	25,000	25,000	100.00%
Total	**$ 47,325**	**$ 26,687**	**$ 49,000**	**$ 22,313**	**83.61%**

General Operating This category is down by $2.7 thousand (10.07%) compared to the FY 2019 budget. The decline is the result of more accurate estimates of natural gas usage.

Capital Outlay This category is up by $25 thousand (100%) due to the 2020 construction of a outdoor fuel/brine tank enclosure. No projects were 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 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Transfers & Advances	$ 354,000	$ -	$ -	$ -	0.00%
Total	**$ 354,000**	**$ -**	**$ -**	**$ -**	**0.00%**

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 any planned 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
2016 - 2024 FINANCIAL STATEMENT
201 - STREET FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 2,136,325**	**$ 2,182,643**	**$ 3,054,847**	**$ 3,711,520**	**$ 1,741,194**	**$ 1,229,571**	**$ 1,582,072**	**$ 1,543,514**	**$ 1,507,419**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	1,826,153	1,925,427	1,833,845	1,945,732	1,873,534	1,939,122	1,997,296	2,057,215	2,118,932
	Total Taxes	**$ 1,826,153**	**$ 1,925,427**	**$ 1,833,845**	**$ 1,945,732**	**$ 1,873,534**	**$ 1,939,122**	**$ 1,997,296**	**$ 2,057,215**	**$ 2,118,932**
Intergovernmental	State Shared Taxes & Permits	$ 711,631	$ 735,035	$ 754,617	$ 748,000	$ 1,116,830	$ 1,148,393	$ 1,180,868	$ 1,214,280	$ 1,248,656
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ 711,631**	**$ 735,035**	**$ 754,617**	**$ 748,000**	**$ 1,116,830**	**$ 1,148,393**	**$ 1,180,868**	**$ 1,214,280**	**$ 1,248,656**
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	-	-	10,804	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ -**	**$ -**	**$ 10,804**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ 24,872	$ 39,664	$ 70,971	$ 53,703	$ 51,018	$ 52,038	$ 53,079	$ 54,141	$ 55,224
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	47,426	27,917	64,094	30,000	30,000	30,000	30,000	30,000	30,000
	Total Other Sources	**$ 72,298**	**$ 67,581**	**$ 135,065**	**$ 83,703**	**$ 81,018**	**$ 82,038**	**$ 83,079**	**$ 84,141**	**$ 85,224**
Transfers	Transfers & Advances In	$ 9	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ 9**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 2,610,092**	**$ 2,728,044**	**$ 2,734,331**	**$ 2,777,435**	**$ 3,071,382**	**$ 3,169,553**	**$ 3,261,243**	**$ 3,355,636**	**$ 3,452,812**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ 495,666	$ 521,955	$ 557,579	$ 616,735	$ 720,310	$ 752,294	$ 779,975	$ 810,285	$ 841,999
	Benefits	243,460	225,970	264,697	321,796	362,421	385,763	414,541	441,299	470,348
	Total Salary & Related	**739,125**	**747,925**	**$ 822,276**	**$ 938,531**	**$ 1,082,731**	**$ 1,138,057**	**$ 1,194,516**	**$ 1,251,584**	**$ 1,312,347**
Contractual Services		$ 334,739	$ 316,587	$ 393,188	$ 815,325	$ 732,383	$ 573,509	$ 744,899	$ 674,310	$ 688,010
General Operating		420,100	307,233	314,597	478,979	493,091	457,986	498,186	501,597	505,159
Capital Outlay		1,069,810	459,095	193,597	2,514,927	1,274,800	647,500	862,200	964,240	1,193,840
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		-	25,000	354,000	-	-	-	-	-	-
	Grand Total Expenditures	**$ 2,563,774**	**$ 1,855,840**	**$ 2,077,658**	**$ 4,747,761**	**$ 3,583,005**	**$ 2,817,052**	**$ 3,299,801**	**$ 3,391,731**	**$ 3,699,356**
Ending Fund Balance		**$ 2,182,643**	**$ 3,054,847**	**$ 3,711,520**	**$ 1,741,194**	**$ 1,229,571**	**$ 1,582,072**	**$ 1,543,514**	**$ 1,507,419**	**$ 1,260,875**
Fund Balance as % of Expenditures		85.13%	164.61%	178.64%	36.67%	34.32%	56.16%	46.78%	44.44%	34.08%

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 201 STREET FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 720,310	$ 616,735	$ 103,575	16.79%	$ 408,539	$ 557,579	$ 162,731	29.19%
TAXES & INSURANCE	244,877	220,871	24,006	10.87%	122,366	179,061	65,816	36.76%
PENSION	103,844	89,025	14,819	16.65%	57,498	79,229	24,615	31.07%
EMPLOYEE BENEFITS	13,700	11,900	1,800	15.13%	8,930	6,407	7,293	113.82%
TOTAL SALARY & RELATED	**$ 1,082,731**	**$ 938,531**	**$ 144,200**	**15.36%**	**$ 597,332**	**$ 822,276**	**$ 260,455**	**31.67%**
GOVERNMENTAL SERVICES	$ 15,000	$ 15,000	$ -	0.00%	$ 6,188	$ 8,284	$ 6,716	81.08%
FINANCIAL & LEGAL	62,583	63,810	(1,227)	-1.92%	30,708	44,186	18,397	41.63%
ENGINEERING & PLANNING	360,000	441,370	(81,370)	-18.44%	112,004	148,012	211,988	143.22%
MAINTENANCE & INSURANCE	92,500	102,400	(9,900)	-9.67%	48,158	42,724	49,776	116.51%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	202,300	192,745	9,555	4.96%	82,692	149,982	52,318	34.88%
TOTAL CONTRACTUAL SERVICES	**$ 732,383**	**$ 815,325**	**$ (82,942)**	**-10.17%**	**$ 279,751**	**$ 393,188**	**$ 339,195**	**86.27%**
SUPPLIES & MATERIALS	$ 147,000	$ 167,717	$ (20,717)	-12.35%	$ 86,739	$ 104,907	$ 42,093	40.12%
TRANSPORTATION	115,000	95,957	19,043	19.84%	40,022	63,445	51,555	81.26%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	44,800	40,002	4,798	11.99%	8,918	24,424	20,376	83.43%
UTILITIES	64,000	54,194	9,806	18.09%	11,732	18,537	45,463	245.26%
TAX-RELATED	106,791	108,182	(1,391)	-1.29%	85,882	100,200	6,591	6.58%
MISCELLANEOUS OPERATING	15,500	12,926	2,574	19.91%	5,473	3,086	12,414	402.34%
TOTAL GENERAL OPERATING	**$ 493,091**	**$ 478,979**	**$ 14,112**	**2.95%**	**$ 238,766**	**$ 314,597**	**$ 178,494**	**56.74%**
EQUIPMENT	$ 15,000	$ 28,550	$ (13,550)	-47.46%	$ 11,945	$ 8,242	$ 6,758	81.99%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	89,800	24,000	65,800	274.17%	23,043	33,447	56,353	168.48%
CAPITAL PROJECTS	1,170,000	2,462,377	(1,292,377)	-52.48%	386,715	151,907	1,018,093	670.21%
TOTAL CAPITAL OUTLAY	**$ 1,274,800**	**$ 2,514,927**	**$ (1,240,127)**	**-49.31%**	**$ 421,703**	**$ 193,597**	**$ 1,081,203**	**558.48%**
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)	**$ 3,583,005**	**$ 4,747,761**	**$ (1,164,756)**	**-24.53%**	**$ 1,537,551**	**$ 1,723,658**	**$ 1,859,347**	**107.87%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ 354,000**	**$ (354,000)**	**-100.00%**
GRAND TOTAL EXPENSE	**$ 3,583,005**	**$ 4,747,761**	**$ (1,164,756)**	**-24.53%**	**$ 1,537,551**	**$ 2,077,658**	**$ 1,505,347**	**72.45%**

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 201 STREET FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
SALARIES & WAGES	$ 616,735	$ 720,310	$ 752,294	$ 779,975	$ 810,285	$ 841,999
TAXES & INSURANCE	220,871	244,877	263,651	288,461	310,880	335,390
PENSION	89,025	103,844	108,412	112,380	116,719	121,258
EMPLOYEE BENEFITS	11,900	13,700	13,700	13,700	13,700	13,700
TOTAL SALARY & RELATED	**$ 938,531**	**$ 1,082,731**	**$ 1,138,057**	**$ 1,194,516**	**$ 1,251,584**	**$ 1,312,347**
GOVERNMENTAL SERVICES	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
FINANCIAL & LEGAL	63,810	62,583	64,109	64,499	65,410	65,610
ENGINEERING & PLANNING	441,370	360,000	212,500	382,500	310,000	322,500
MAINTENANCE & INSURANCE	102,400	92,500	89,500	90,500	91,500	92,500
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	192,745	202,300	192,400	192,400	192,400	192,400
TOTAL CONTRACTUAL SERVICES	**$ 815,325**	**$ 732,383**	**$ 573,509**	**$ 744,899**	**$ 674,310**	**$ 688,010**
SUPPLIES & MATERIALS	$ 167,717	$ 147,000	$ 147,000	$ 147,040	$ 147,040	$ 147,080
TRANSPORTATION	95,957	115,000	115,000	115,000	115,000	115,000
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	40,002	44,800	42,800	42,800	42,800	42,800
UTILITIES	54,194	64,000	64,000	64,000	64,000	64,000
TAX-RELATED	108,182	106,791	73,686	113,846	117,257	120,779
MISCELLANEOUS OPERATING	12,926	15,500	15,500	15,500	15,500	15,500
TOTAL GENERAL OPERATING	**$ 478,979**	**$ 493,091**	**$ 457,986**	**$ 498,186**	**$ 501,597**	**$ 505,159**
EQUIPMENT	$ 28,550	$ 15,000	$ 25,000	$ 15,000	$ 15,000	$ 15,000
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	24,000	89,800	107,500	192,200	179,240	198,840
CAPITAL PROJECTS	2,462,377	1,170,000	515,000	655,000	770,000	980,000
TOTAL CAPITAL OUTLAY	**$ 2,514,927**	**$ 1,274,800**	**$ 647,500**	**$ 862,200**	**$ 964,240**	**$ 1,193,840**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 4,747,761**	**$ 3,583,005**	**$ 2,817,052**	**$ 3,299,801**	**$ 3,391,731**	**$ 3,699,356**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 4,747,761**	**$ 3,583,005**	**$ 2,817,052**	**$ 3,299,801**	**$ 3,391,731**	**$ 3,699,356**

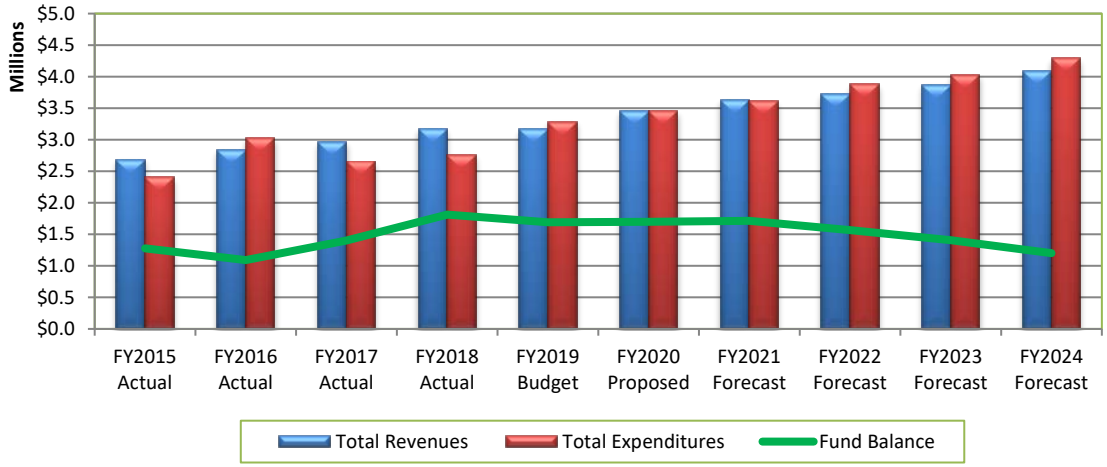
Police Fund (208)

The city's Police fund accounts for the income tax revenues committed to the support of the Police and law enforcement functions. In 2014, the fund received 41.5% of the total income tax collections, and the proportion was increased to 54.1% in 2015. During 2016, 2017 and 2018, the fund received 53.0%, 53.0% and 52.0% respectively, and the fund is receiving 51.5% in 2019. For 2020-2024, the allocations are projected to be as follows:

Year	Allocation
2020	55.00%
2021	56.10%
2022	56.25%
2023	56.50%
2024	57.90%

As illustrated in the below graphic, with the exceptions of 2016 and 2022-2024, revenues either exceeded or were roughly equal to expenditures since 2015. Although the fund is close to having a balanced budget, planned expenditures are slightly higher than revenues (between $149-$207 thousand). This will result in a projected stable but declining fund balance that is projected to be $1.20 million at the end of FY 2024.

2015-2024 Police Fund Revenues, Expenditures & Fund Balance

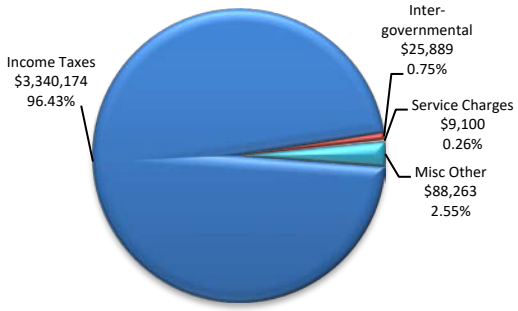


Police Fund – Major Revenue Sources

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.

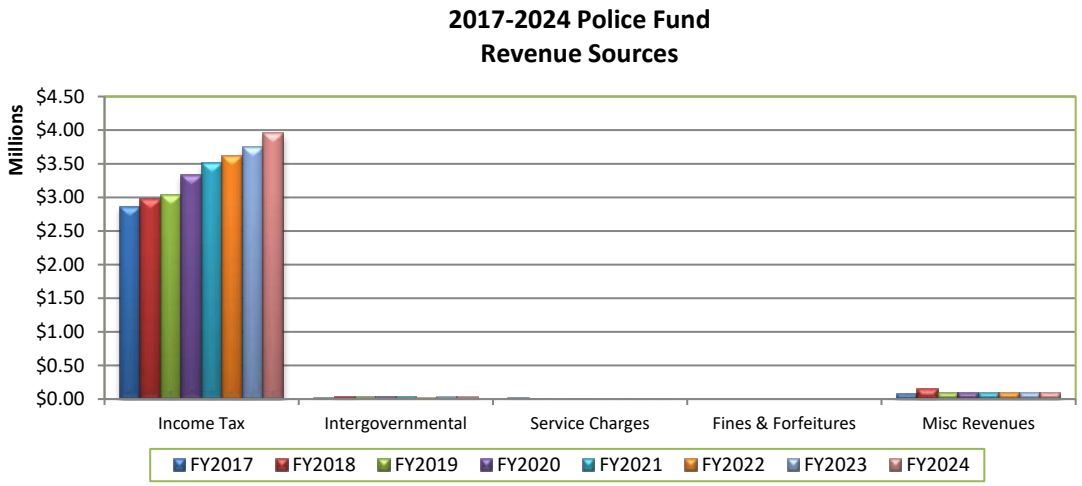
The chart to the right indicates the relative composition of Police fund revenues. The largest component is clearly income taxes (96.43%).

2020 Revenue Budget Police Fund - by Category

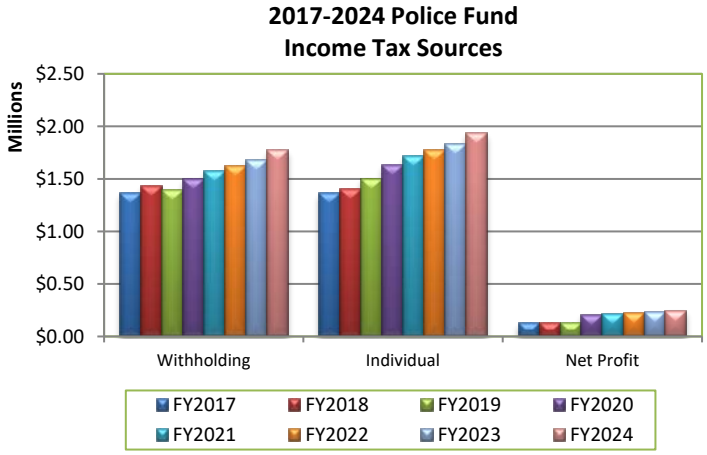


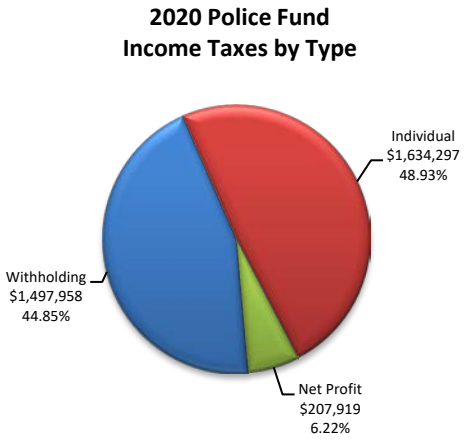
Income Taxes

Income taxes represent more than 96% of the nearly $3.46 million in projected FY 2020 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 2020, the collection amount is projected to be $1.63 million, a $130.8 thousand (8.70%) increase from 2019. 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 2020, this amounts to $1.50 million, and is up by $99.2 thousand (7.09%) from FY 2019.

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 2020, the city is projecting $207.9 thousand which is a $73.7 thousand (54.87%) increase from 2019.

Intergovernmental

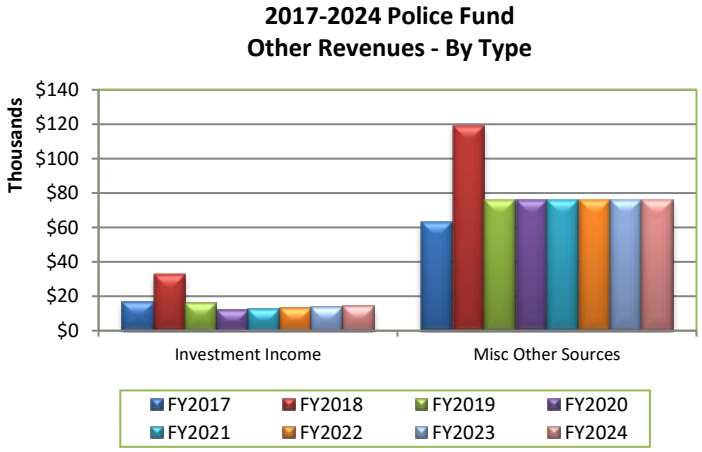
This category accounts for revenues received from other public entities. For FY 2020, it is budgeted at $25.9 thousand (0.75% of the fund total), which is roughly the same as in FY 2019. The major source of funds is the annual $16.7 thousand contribution by the West Licking Fire District for the city's MARCS tower.

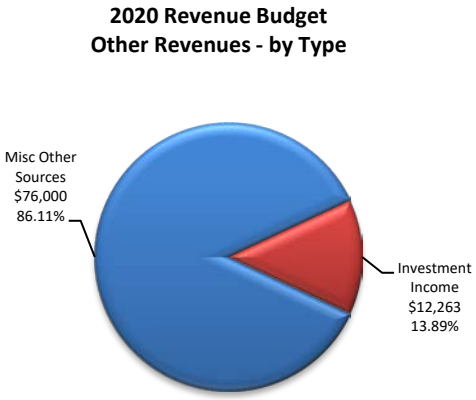
Service Charges

For FY 2020, revenue from various service charges (e.g., fingerprint fees, record copies, etc.) is projected to be $88.3 thousand, and represent 0.25% of total Police fund revenues. For 2020, the budget represents no change from the amount forecast for FY 2018.

Other Sources

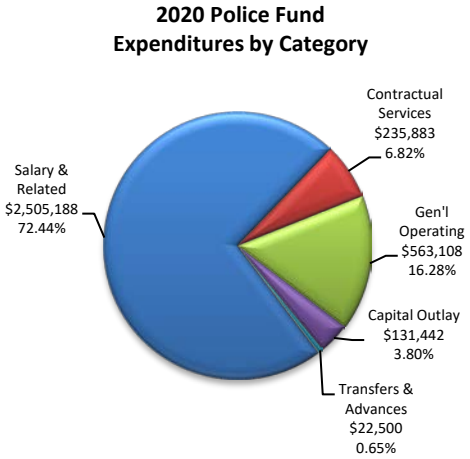
Other Sources is a 'catch-all' revenue category in which to collect and report revenues not reported elsewhere in this report. The allocation of investment income from the commingled investment pool is reported here. These types of revenues are generally unpredictable in nature and can vary widely from one year to the next. For FY 2020 this category is projected to be $88.3 thousand and represents 2.55% of total Police fund revenues. The total is down $4.1 thousand (25.0%) from FY 2019 due to higher than anticipated one-time revenues received in 2019. This revenue category represents revenues generated by the sale of Police assets, refunds, reimbursements, etc.

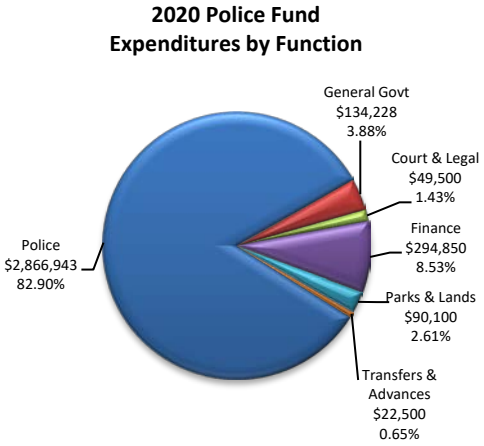




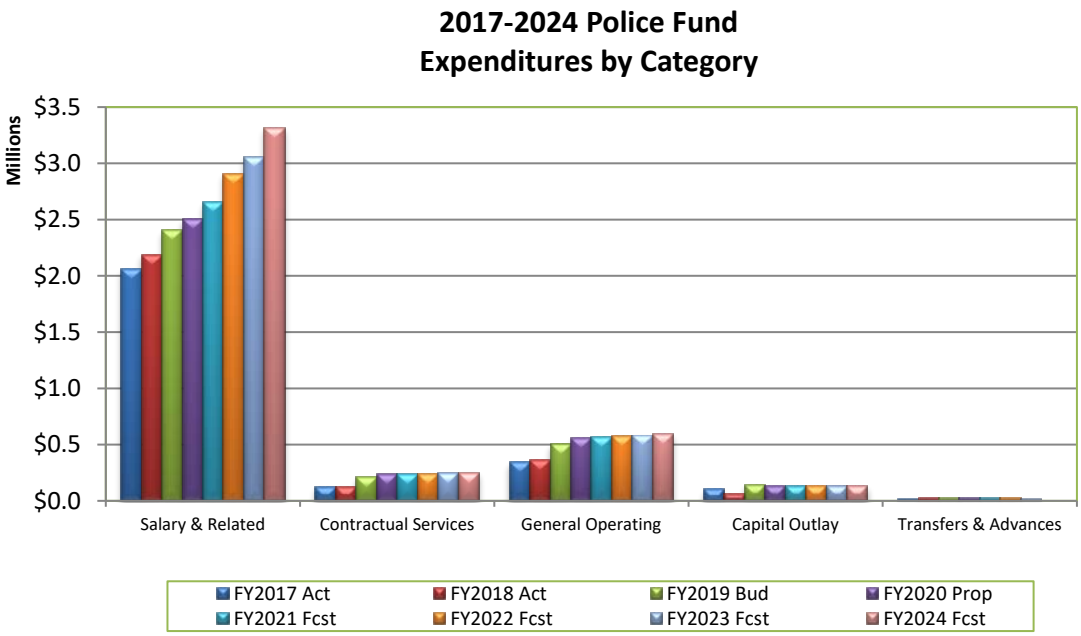
Police Fund – Expenditure Overview

The city's Police fund expenditure budget is comprised of five categories, with the largest categories being Salary & Related (72.44%) and General Operating (16.25%). The other three remaining categories account for approximately 11.27% 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 82.90% of the total expense budget. Requested FY 2020 appropriations for this fund are $3.46 million, an increase of $172.9 thousand (5.26%) from FY 2019.



The chart above illustrates the growth trends for each category since 2017. 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 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

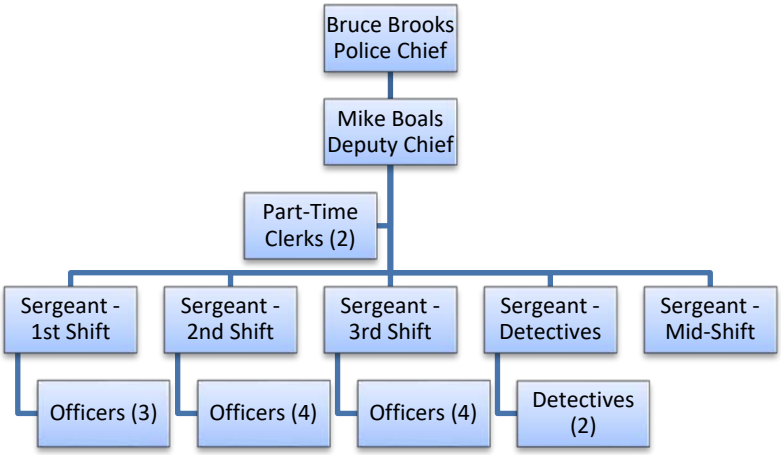
The vision of the Pataskala Division of Police is to accomplish the following objectives within the budgetary and manpower constraints imposed on the agency:

- **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 $48,000 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 $2.87 million and is up by $128.3 thousand (4.69%) from the FY 2019 budget.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Salary & Related	$ 2,119,811	$ 2,315,454	$ 2,412,106	$ 96,652	4.17%
Contractual Services	15,376	19,855	26,400	6,545	32.96%
General Operating	186,391	260,012	296,998	36,986	14.22%
Capital Outlay	62,050	143,293	131,442	(11,851)	-8.27%
Total	**$ 2,383,628**	**$ 2,738,614**	**$ 2,866,946**	**$ 128,332**	**4.69%**

Salary & Related Salaries and related is up by $96.6 thousand (4.17%) 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) various employee step increases; (3) a 3.0% general wage scale increase; (5) and increased cost of medical insurance.

Contractual Services The 2019 budget for contractual services is $26.4 thousand and is up by $6.5 thousand (32.96%) from the 2019 budget. The increase is due to the department budgeting somewhat higher spending on outside services in 2020.

General Operating The 2020 budget in this category is $297.0 thousand and is up by $37.0 thousand (14.22%). The increase is primarily driven by one-time purchases of miscellaneous equipment and increased vehicle maintenance.

Capital Outlay This category is down by $11.9 thousand (8.276%) due to facility-related spending in 2019 not anticipated to recur in 2020. Proposed FY 2020 expenditures include the following:

Project	Amount
Police cruiser replacements (2)	$96,000
Breath testing equipment	9,000
Criminal and civilian fingerprinting equipment	7,000
Handheld radar unit	6,548
Other miscellaneous equipment	12,894
GRAND TOTAL	**$131,442**

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. However, the Human Resource manager wages are allocated to this cost center. Overall, this department is budgeted at $134.2 thousand, and is up by $14.0 thousand (11.60%) when compared to the FY 2019 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 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Salary & Related	$ -	$ 6,357	$ 6,728	$ 371	5.84%
Contractual Services	62,061	108,920	117,500	8,580	7.88%
General Operating	1,350	5,000	10,000	5,000	100.00%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 63,411**	**$ 120,277**	**$ 134,228**	**$ 13,951**	**11.60%**

Salary & Related Salaries and related expenses are approximately the same as in FY 2019.

Contractual Services This category is up by $8.6 thousand (7.88%) due primarily to increased cost of information technology support, and property/liability insurance in FY 2019.

General Operating Spending in this category is $5.0 thousand (100%) higher than that in FY 2019.

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 $49.5 thousand, and reflects no increase in spending when compared to the FY 2019 budget.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ 28,516	$ 49,500	$ 49,500	$ -	0.00%
General Operating	-	-	-	-	0.00%
Total	**$ 28,516**	**$ 49,500**	**$ 49,500**	**$ -**	**0.00%**

Contractual Services This category is budgeted for $49.5 thousand and represents the fund's allocation of the Law Director's annual retainer cost and other outside Counsel. It is the same amount charged in 2019 for 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 $294.9 thousand and is up by $11.2 thousand (3.96%) when compared to the FY 2019 budget. The variance is primarily due to the increased income tax collection fees and Finance wages and benefits in FY 2020.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Salary & Related	$ 67,707	$ 85,217	$ 86,357	$ 1,140	1.34%
Contractual Services	12,703	16,155	15,383	(772)	-4.78%
General Operating	162,469	182,250	193,110	10,860	5.96%
Total	**$ 242,879**	**$ 283,622**	**$ 294,850**	**$ 11,228**	**3.96%**

Salary & Related This category is up by $1.1 thousand (1.34%) due to: (1) 3.0% general wage increase incorporated into the wage and benefit calculations; and (2) reduced participation in, and cost of, health insurance premiums.

Contractual Services This category is roughly the same as the budget in FY 2019.

General Operating This category is up by $10.9 thousand (5.96%) and is due to increased collection fees and refunds based upon the higher level of income tax collections in 2020.

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 $90.1 thousand, and is up by $19.4 thousand (27.39%) when compared to the FY 2019 budget.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ 6,178	$ 15,250	$ 27,100	$ 11,850	77.70%
General Operating	13,985	55,480	63,000	7,520	13.55%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 20,163**	**$ 70,730**	**$ 90,100**	**$ 19,370**	**27.39%**

Contractual Services This category is up by $11.9 thousand from FY 2019 and is due to increased cost of maintenance and custodial services from FY 2019.

General Operating This category is up by $7.5 thousand from FY 2019 and is due to anticipated increased utility usage (gas, electric, etc.) in the new Police facility.

Capital Outlay This category is unchanged from FY 2019.

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 2019 budget.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Transfers & Advances	$ 22,500	$ 22,500	$ 22,500	$ -	0.00%
Total	**$ 22,500**	**$ 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
2016 - 2024 FINANCIAL STATEMENT
208 - POLICE FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 1,278,598**	**$ 1,091,467**	**$ 1,401,017**	**$ 1,812,715**	**$ 1,691,631**	**$ 1,697,436**	**$ 1,714,645**	**$ 1,565,640**	**$ 1,407,267**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	2,714,898	2,862,486	2,970,688	3,036,521	3,340,174	3,509,186	3,624,126	3,749,440	3,957,617
	Total Taxes	**$ 2,714,898**	**$ 2,862,486**	**$ 2,970,688**	**$ 3,036,521**	**$ 3,340,174**	**$ 3,509,186**	**$ 3,624,126**	**$ 3,749,440**	**$ 3,957,617**
Intergovernmental	State Shared Taxes & Permits	$ 12,976	$ 12,591	$ 7,171	$ 9,000	$ 9,200	$ 9,700	$ 10,200	$ 10,700	$ 11,200
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	16,689	-	33,378	16,689	16,689	16,689	-	16,689	16,689
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ 29,665**	**$ 12,591**	**$ 40,549**	**$ 25,689**	**$ 25,889**	**$ 26,389**	**$ 10,200**	**$ 27,389**	**$ 27,889**
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	5,847	11,341	8,846	9,100	9,100	9,100	9,100	9,100	9,100
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ 5,847**	**$ 11,341**	**$ 8,846**	**$ 9,100**	**$ 9,100**	**$ 9,100**	**$ 9,100**	**$ 9,100**	**$ 9,100**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	455	350	480	500	500	500	500	500	500
	Total Fines & Forfeitures	**$ 455**	**$ 350**	**$ 480**	**$ 500**	**$ 500**	**$ 500**	**$ 500**	**$ 500**	**$ 500**
Other Sources	Investment Income	$ 16,935	$ 16,720	$ 33,049	$ 16,350	$ 12,263	$ 12,763	$ 13,263	$ 13,763	$ 14,263
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	71,718	63,199	119,181	76,000	76,000	76,000	76,000	76,000	76,000
	Total Other Sources	**$ 88,653**	**$ 79,919**	**$ 152,231**	**$ 92,350**	**$ 88,263**	**$ 88,763**	**$ 89,263**	**$ 89,763**	**$ 90,263**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 2,839,518**	**$ 2,966,687**	**$ 3,172,794**	**$ 3,164,160**	**$ 3,463,926**	**$ 3,633,938**	**$ 3,733,189**	**$ 3,876,192**	**$ 4,085,369**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ 1,335,519	$ 1,392,844	$ 1,419,703	$ 1,539,690	$ 1,589,237	$ 1,678,305	$ 1,808,901	$ 1,885,132	$ 2,011,060
	Benefits	682,439	669,613	767,815	867,338	915,951	976,230	1,101,158	1,171,459	1,305,220
	Total Salary & Related	**$ 2,017,958**	**$ 2,062,457**	**$ 2,187,517**	**$ 2,407,028**	**$ 2,505,188**	**$ 2,654,535**	**$ 2,910,059**	**$ 3,056,591**	**$ 3,316,280**
Contractual Services		$ 105,578	$ 126,414	$ 124,833	$ 209,680	$ 235,883	$ 240,509	$ 243,899	$ 248,310	$ 251,010
General Operating		322,933	346,652	364,196	502,743	563,108	567,742	574,294	581,436	593,303
Capital Outlay		162,751	104,185	62,050	143,293	131,442	131,442	131,442	131,442	131,442
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		417,429	17,429	22,500	22,500	22,500	22,500	22,500	16,785	-
	Grand Total Expenditures	**$ 3,026,649**	**$ 2,657,137**	**$ 2,761,096**	**$ 3,285,244**	**$ 3,458,121**	**$ 3,616,728**	**$ 3,882,194**	**$ 4,034,564**	**$ 4,292,035**
Ending Fund Balance		**$ 1,091,467**	**$ 1,401,017**	**$ 1,812,715**	**$ 1,691,631**	**$ 1,697,436**	**$ 1,714,645**	**$ 1,565,640**	**$ 1,407,267**	**$ 1,200,601**
Fund Balance as % of Expenditures		36.06%	52.73%	65.65%	51.49%	49.09%	47.41%	40.33%	34.88%	27.97%

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 208 POLICE FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 1,589,237	$ 1,539,690	$ 49,547	3.22%	$ 973,373	$ 1,419,703	$ 169,534	11.94%
TAXES & INSURANCE	555,252	518,405	36,847	7.11%	314,574	468,688	86,564	18.47%
PENSION	303,399	291,872	11,527	3.95%	182,952	260,589	42,810	16.43%
EMPLOYEE BENEFITS	57,300	57,061	239	0.42%	28,228	38,537	18,763	48.69%
TOTAL SALARY & RELATED	**$ 2,505,188**	**$ 2,407,028**	**$ 98,160**	**4.08%**	**$ 1,499,127**	**$ 2,187,517**	**$ 317,671**	**14.52%**
GOVERNMENTAL SERVICES	$ 6,000	$ 5,000	$ 1,000	20.00%	$ 4,420	$ 4,345	$ 1,655	38.09%
FINANCIAL & LEGAL	62,583	63,845	(1,262)	-1.98%	30,458	40,493	22,090	54.55%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	105,100	90,250	14,850	16.45%	41,823	46,976	58,124	123.73%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	62,200	50,585	11,615	22.96%	20,188	33,018	29,182	88.38%
TOTAL CONTRACTUAL SERVICES	**$ 235,883**	**$ 209,680**	**$ 26,203**	**12.50%**	**$ 96,889**	**$ 124,833**	**$ 111,050**	**88.96%**
SUPPLIES & MATERIALS	$ 27,787	$ 20,989	$ 6,798	32.39%	$ 8,935	$ 11,526	$ 16,261	141.08%
TRANSPORTATION	117,500	104,093	13,407	12.88%	50,852	79,101	38,399	48.54%
LAW ENFORCEMENT	36,200	31,815	4,385	13.78%	11,740	18,635	17,566	94.26%
EQUIPMENT	48,874	45,284	3,590	7.93%	13,501	57,226	(8,352)	-14.59%
UTILITIES	93,000	82,462	10,538	12.78%	27,978	28,453	64,547	226.85%
TAX-RELATED	190,390	178,972	11,418	6.38%	134,028	162,317	28,073	17.30%
MISCELLANEOUS OPERATING	49,357	39,128	10,229	26.14%	11,932	6,938	42,419	611.44%
TOTAL GENERAL OPERATING	**$ 563,108**	**$ 502,743**	**$ 60,365**	**12.01%**	**$ 258,966**	**$ 364,196**	**$ 198,912**	**54.62%**
EQUIPMENT	$ 35,442	$ 26,243	$ 9,199	35.05%	$ 25,827	$ 15,692	$ 19,750	125.86%
FACILITIES	-	23,050	(23,050)	-100.00%	19,773	-	-	0.00%
ROLLING STOCK	96,000	94,000	2,000	2.13%	-	44,878	51,122	113.91%
CAPITAL PROJECTS	-	-	-	0.00%	-	1,480	(1,480)	-100.00%
TOTAL CAPITAL OUTLAY	**$ 131,442**	**$ 143,293**	**$ (11,851)**	**-8.27%**	**$ 45,600**	**$ 62,050**	**$ 69,392**	**111.83%**
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)	**$ 3,435,621**	**$ 3,262,744**	**$ 172,877**	**5.30%**	**$ 1,900,582**	**$ 2,738,596**	**$ 697,025**	**25.45%**
TOTAL TRANSFERS & ADVANCES	**$ 22,500**	**$ 22,500**	**$ -**	**0.00%**	**$ 22,500**	**$ 22,500**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 3,458,121**	**$ 3,285,244**	**$ 172,877**	**5.26%**	**$ 1,923,082**	**$ 2,761,096**	**$ 697,025**	**25.24%**

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 208 POLICE FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
SALARIES & WAGES	$ 1,539,690	$ 1,589,237	$ 1,678,305	$ 1,808,901	$ 1,885,132	$ 2,011,060
TAXES & INSURANCE	518,405	555,252	597,807	691,948	747,025	850,941
PENSION	291,872	303,399	320,623	345,910	360,634	384,979
EMPLOYEE BENEFITS	57,061	57,300	57,800	63,300	63,800	69,300
TOTAL SALARY & RELATED	**$ 2,407,028**	**$ 2,505,188**	**$ 2,654,535**	**$ 2,910,059**	**$ 3,056,591**	**$ 3,316,280**
GOVERNMENTAL SERVICES	$ 5,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000
FINANCIAL & LEGAL	63,845	62,583	64,109	64,499	65,410	65,610
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	90,250	105,100	106,600	108,100	109,600	111,100
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	50,585	62,200	63,800	65,300	67,300	68,300
TOTAL CONTRACTUAL SERVICES	**$ 209,680**	**$ 235,883**	**$ 240,509**	**$ 243,899**	**$ 248,310**	**$ 251,010**
SUPPLIES & MATERIALS	$ 20,989	$ 27,787	$ 27,787	$ 27,787	$ 27,787	$ 27,787
TRANSPORTATION	104,093	117,500	117,500	117,500	117,500	117,500
LAW ENFORCEMENT	31,815	36,200	36,200	36,200	36,200	36,200
EQUIPMENT	45,284	48,874	48,874	48,874	48,874	48,874
UTILITIES	82,462	93,000	93,000	93,000	93,000	93,000
TAX-RELATED	178,972	190,390	200,024	206,576	213,718	225,585
MISCELLANEOUS OPERATING	39,128	49,357	44,357	44,357	44,357	44,357
TOTAL GENERAL OPERATING	**$ 502,743**	**$ 563,108**	**$ 567,742**	**$ 574,294**	**$ 581,436**	**$ 593,303**
EQUIPMENT	$ 26,243	$ 35,442	$ 35,442	$ 35,442	$ 35,442	$ 35,442
FACILITIES	23,050	-	-	-	-	-
ROLLING STOCK	94,000	96,000	96,000	96,000	96,000	96,000
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ 143,293**	**$ 131,442**	**$ 131,442**	**$ 131,442**	**$ 131,442**	**$ 131,442**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 3,262,744**	**$ 3,435,621**	**$ 3,594,228**	**$ 3,859,694**	**$ 4,017,779**	**$ 4,292,035**
TOTAL TRANSFERS & ADVANCES	**$ 22,500**	**$ 22,500**	**$ 22,500**	**$ 22,500**	**$ 16,785**	**$ -**
GRAND TOTAL EXPENSE	**$ 3,285,244**	**$ 3,458,121**	**$ 3,616,728**	**$ 3,882,194**	**$ 4,034,564**	**$ 4,292,035**

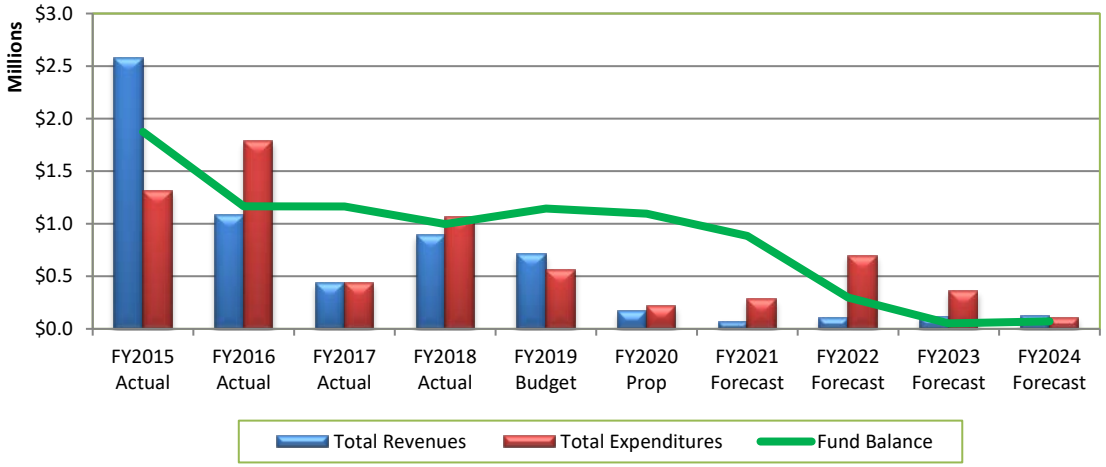
Capital Improvements Fund (301)

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 2015, the fund received 0%, and the proportion was increased to 2.15% in 2016. During 2017, 2018 and 2019, the fund received 2.45%, 6.70% and 9.50%, respectively. For 2020-2024, the allocations are projected to be as follows:

Year	Allocation
2020	1.75%
2021	0.90%
2022	1.45%
2023	1.50%
2024	1.75%

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 $52 thousand and $1.17 million. Over the 2020-2024 forecast period, the fund balance is maintained at or below $1.0 million each year, and in some cases ending the year below $100 thousand.

2015-2024 Capital Improvements Fund Revenues, Expenditures & Fund Balance

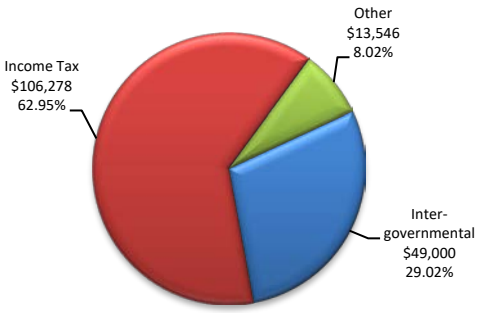


Capital Improvements Fund – Major Revenue Sources

In 2020, the city's Capital Improvements fund revenue for operations comes from three sources: (1) Income Taxes; (2) Intergovernmental; and (3) Other Sources.

The chart to the right indicates the relative composition of Capital Improvements fund revenues. For 2020, the largest component is income tax revenue (62.95%).

2020 Revenue Budget
Capital Improvements Fund - by Category

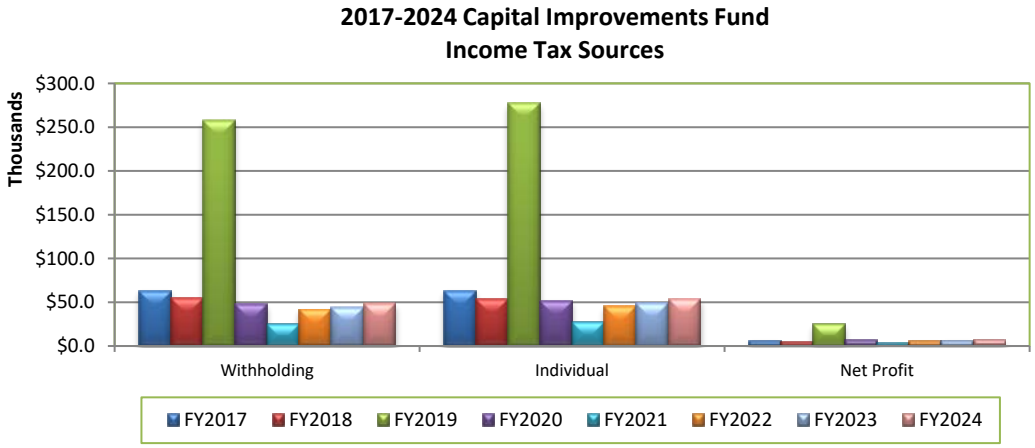


Income Taxes

Income taxes represent the majority of the $168.8 thousand in projected FY 2020 total Capital Improvement

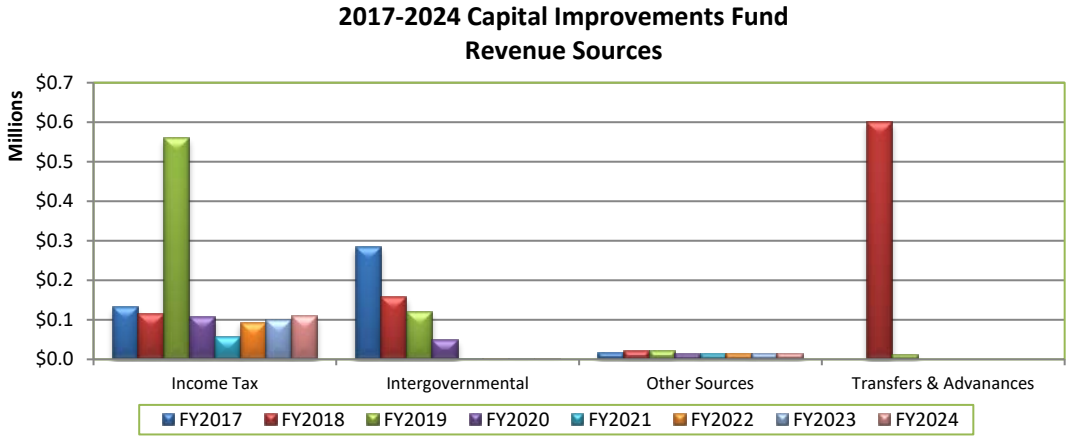
fund revenues. There are three primary components of income taxes: (1) individual income tax; (2) business net profits tax; and (3) employee withholding tax.

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 2020, the collection amount is projected to be $52.0 thousand, an 81.25% decrease from 2019, and is based upon 2020 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 2020, this amounts to $47.7 thousand, a decrease of $210.4 thousand (81.53%) from FY 2019.

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 2020, the city is projecting $6.6 thousand.



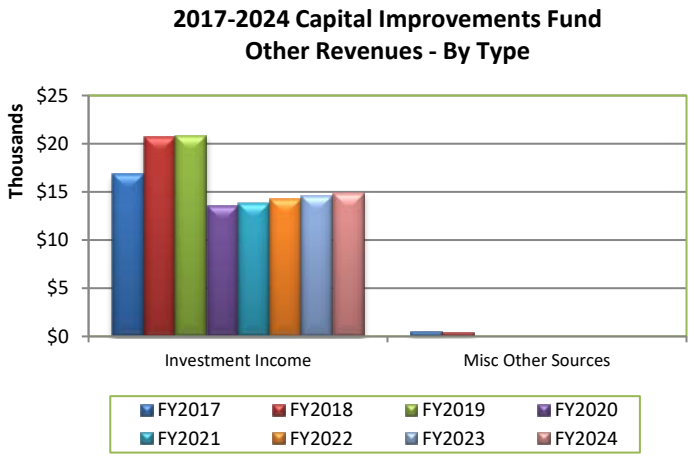
Intergovernmental – Grants & Loans

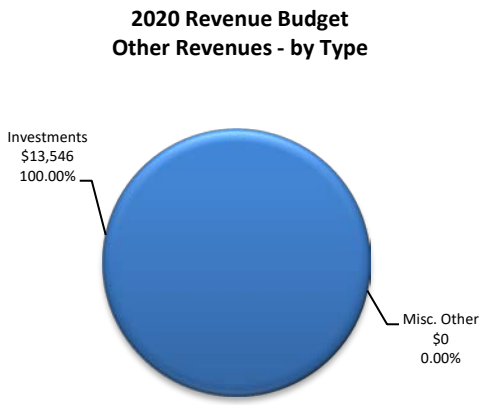
In FY 2020, The Ohio Department of Natural Resources (ODNR) is providing approximately $48 thousand in *Nature Works* grant funding toward the construction of improvements at Karr Park. The total cost of

the improvements is expected to be approximately $86.0 thousand. However, proper accounting practices require the city to recognize the total cost of the project and the ODNR-contributed portions as grant revenue.

Other Sources

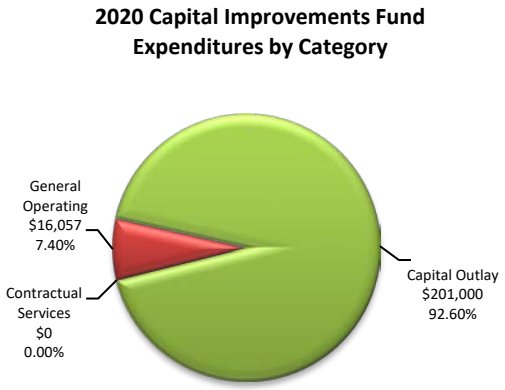
Other Sources is a 'catch-all' revenue category in which to collect and report revenues not reported elsewhere in this report. The allocation of investment income from the commingled investment pool is reported here. These types of revenues are generally unpredictable in nature and can vary widely from one year to the next. For FY 2020 this category is projected to be $13.5 thousand and represents 8.02% of total Capital Improvement fund revenues. This revenue category represents revenues generated by miscellaneous sources, including investments.

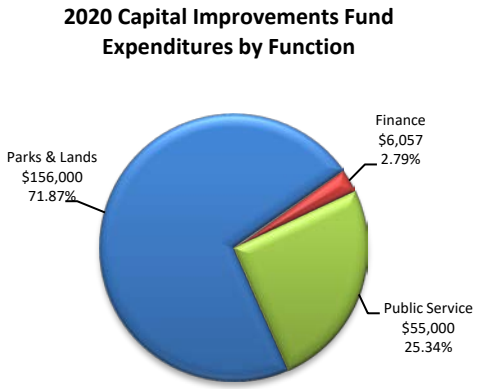




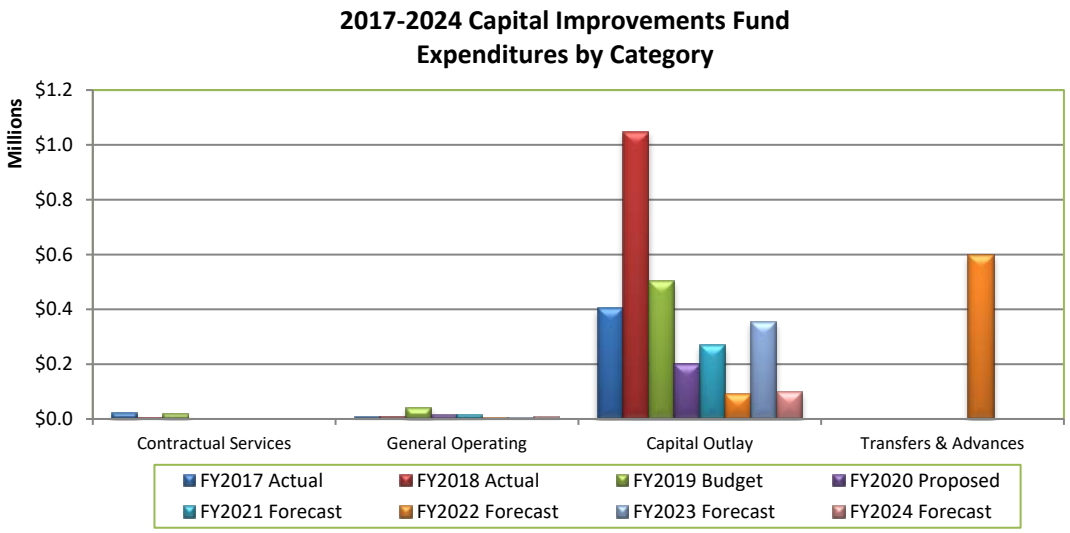
Capital Improvements Fund – Expenditure Overview

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 2020 in: (1) Parks, Lands & Municipal Facilities; (2) Finance and (3) Public Service. Requested FY 2020 appropriations for this fund are $217.1 thousand, reflecting a decrease of $346.5 thousand (61.49%) from FY 2019.



The largest portion of 2020 budgeted spending includes the Karr Park improvements and improvements to the city's Town Hall building. Other than a few smaller road-related projects, the other portion of the 2020 budget is the fund's share of the income tax cost of collection.

Public Service

The appropriations in this department are for several smaller scale projects. Overall, this department is budgeted at $15.0 thousand for FY 2019, and is down by $75.5 thousand (57.85%) when compared to the FY 2019 budget.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ -	$ -	$ -	$ -	0.00%
Capital Outlay	925,932	130,491	55,000	(75,491)	-57.85%
Total	**$ 925,932**	**$ 130,491**	**$ 55,000**	**$ (75,491)**	**-57.85%**

Capital Outlay This category is down by $75.54 thousand (57.85%) due to significant spending in FY 2019 on infrastructure projects that aren't occurring again in 2020. The 2020 expenditures include the following:

Project	Amount
Intersection improvements	$40,000
Broad Street intersection pedestrian improvements	15,000
GRAND TOTAL	**$55,000**

General Government

The appropriations in this department represent an allocation of any engineering-related expenses. This department is budgeted at $0 thousand and is unchanged when compared to FY 2019.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ -	$ -	$ -	$ -	0.00%
General Operating	-	-	-	-	0.00%
Total	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**

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 $6.1 thousand, and is down by $27.1 thousand (81.74%) when compared to the FY 2019 budget.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ -	$ -	$ -	$ -	0.00%
General Operating	24,724	33,172	6,057	(27,115)	-81.74%
Total	**$ 24,724**	**$ 33,172**	**$ 6,057**	**$ (27,115)**	**-81.74%**

General Operating This category is down by $27.1 thousand (81.74%) due to the allocation rate to the fund being decreased for FY 2020 (1.75% vs 9.5%).

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) at such facilities. Overall, this department is budgeted at $156.0 thousand, and is down by $243.9 thousand (60.99%) when compared to the FY 2019 budget.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ 6,000	$ 20,000	$ -	$ (20,000)	-100.00%
General Operating	-	8,000	10,000	2,000	25.00%
Capital Outlay	122,811	371,919	146,000	(225,919)	-60.74%
Total	**$ 128,811**	**$ 399,919**	**$ 156,000**	**$ (243,919)**	**-60.99%**

Contractual Services This category is budgeted at $0 thousand and is down by $20.0 thousand (100%) from FY 2019. The variance is the result of exterior improvements to City Hall being made in 2019 that will not recur in 2020.

Capital Outlay This category is budgeted at $146.0 thousand and is down by $225.9 thousand (60.74%) when compared to FY 2019 budget. The 2020 expenditures include:

Project	Amount
Karr Park improvements ($48K ODNR grant)	$86,000
Town Hall improvements and repairs	60,000
GRAND TOTAL	**$146,000**

CITY OF PATASKALA, OHIO
2016 - 2024 FINANCIAL STATEMENT
301 - CAPITAL IMPROVEMENTS FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 1,874,189**	**$ 1,166,301**	**$ 1,164,860**	**$ 996,259**	**$ 1,144,542**	**$ 1,096,309**	**$ 884,277**	**$ 297,602**	**$ 52,061**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	110,133	132,322	114,260	560,135	106,278	56,297	93,421	99,542	109,364
	Total Taxes	**$ 110,133**	**$ 132,322**	**$ 114,260**	**$ 560,135**	**$ 106,278**	**$ 56,297**	**$ 93,421**	**$ 99,542**	**$ 109,364**
Intergovernmental	State Shared Taxes & Permits	$ 526	$ 567	$ 276	$ 500	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
	Grants & Loans	950,947	283,867	156,702	118,579	48,000	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ 951,473**	**$ 284,434**	**$ 156,978**	**$ 119,079**	**$ 49,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**
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	$ 18,238	$ 16,827	$ 20,743	$ 20,840	$ 13,546	$ 13,880	$ 14,230	$ 14,590	$ 14,950
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	8	476	405	-	-	-	-	-	-
	Total Other Sources	**$ 18,246**	**$ 17,304**	**$ 21,148**	**$ 20,840**	**$ 13,546**	**$ 13,880**	**$ 14,230**	**$ 14,590**	**$ 14,950**
Transfers	Transfers & Advances In	$ -	$ -	$ 600,000	$ 11,811	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ 600,000**	**$ 11,811**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 1,079,852**	**$ 434,060**	**$ 892,385**	**$ 711,865**	**$ 168,824**	**$ 71,177**	**$ 108,651**	**$ 115,132**	**$ 125,314**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ 90,011	$ 23,991	$ 6,000	$ 20,000	$ -	$ -	$ -	$ -	$ -
General Operating		5,673	7,698	6,243	41,172	16,057	13,209	5,326	5,673	6,234
Capital Outlay		1,692,056	403,812	1,048,743	502,410	201,000	270,000	90,000	355,000	100,000
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		-	-	-	-	-	-	600,000	-	-
	Grand Total Expenditures	**$ 1,787,741**	**$ 435,501**	**$ 1,060,986**	**$ 563,582**	**$ 217,057**	**$ 283,209**	**$ 695,326**	**$ 360,673**	**$ 106,234**
Ending Fund Balance		**$ 1,166,301**	**$ 1,164,860**	**$ 996,259**	**$ 1,144,542**	**$ 1,096,309**	**$ 884,277**	**$ 297,602**	**$ 52,061**	**$ 71,141**
Fund Balance as % of Expenditures		65.24%	267.48%	93.90%	203.08%	505.08%	312.23%	42.80%	14.43%	66.97%

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 301 CAPITAL IMPROVEMENTS

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 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%	8,750	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	6,000	(6,000)	-100.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ 20,000**	**$ (20,000)**	**-100.00%**	**$ 8,750**	**$ 6,000**	**$ (6,000)**	**-100.00%**
SUPPLIES & MATERIALS	$ 10,000	$ 8,000	$ 2,000	25.00%	$ 3,609	$ -	$ 10,000	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	6,057	33,172	(27,115)	-81.74%	24,724	6,243	(186)	-2.98%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 16,057**	**$ 41,172**	**$ (25,115)**	**-61.00%**	**$ 28,333**	**$ 6,243**	**$ 9,814**	**157.20%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	201,000	502,410	(301,410)	-59.99%	154,168	1,048,743	(847,743)	-80.83%
TOTAL CAPITAL OUTLAY	**$ 201,000**	**$ 502,410**	**$ (301,410)**	**-59.99%**	**$ 154,168**	**$ 1,048,743**	**$ (847,743)**	**-80.83%**
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)	**$ 217,057**	**$ 563,582**	**$ (346,525)**	**-61.49%**	**$ 191,250**	**$ 1,060,986**	**$ (843,929)**	**-79.54%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 217,057**	**$ 563,582**	**$ (346,525)**	**-61.49%**	**$ 191,250**	**$ 1,060,986**	**$ (843,929)**	**-79.54%**

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 301 CAPITAL IMPROVEMENTS

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 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	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 20,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ 8,000	$ 10,000	$ 10,000	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	33,172	6,057	3,209	5,326	5,673	6,234
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 41,172**	**$ 16,057**	**$ 13,209**	**$ 5,326**	**$ 5,673**	**$ 6,234**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	502,410	201,000	270,000	90,000	355,000	100,000
TOTAL CAPITAL OUTLAY	**$ 502,410**	**$ 201,000**	**$ 270,000**	**$ 90,000**	**$ 355,000**	**$ 100,000**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 563,582**	**$ 217,057**	**$ 283,209**	**$ 95,326**	**$ 360,673**	**$ 106,234**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ 600,000**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 563,582**	**$ 217,057**	**$ 283,209**	**$ 695,326**	**$ 360,673**	**$ 106,234**

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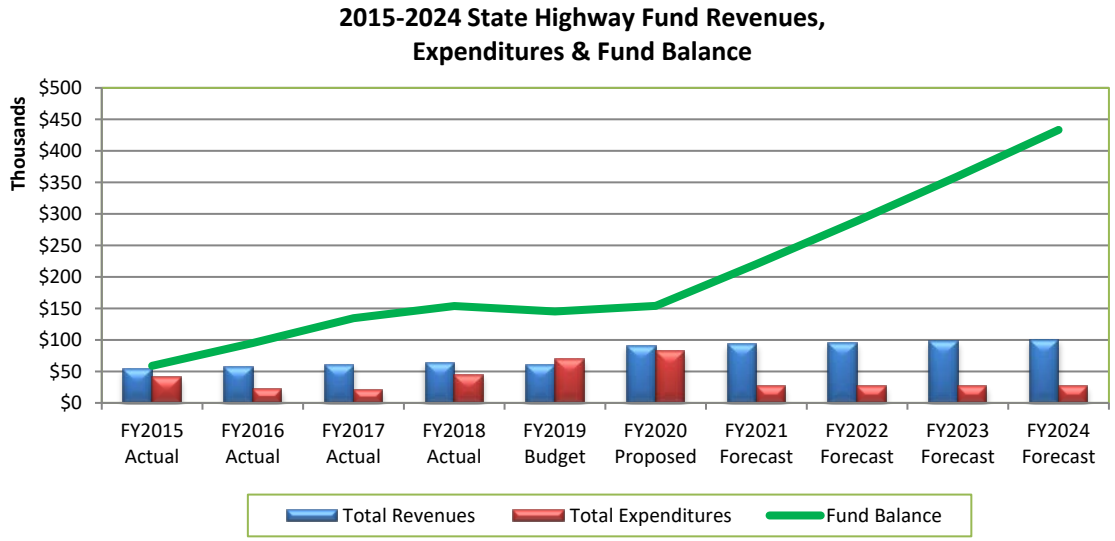
OTHER GOVERNMENTAL FUNDS

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.



As illustrated in the graphic above, the fund balance increased from 2015-2018. Revenues are projected to exceed spending each year from 2019-2024 resulting in an increasing fund balance. The plan calls for the fund to end FY 2024 with a $433.3 thousand carryover balance.

The State Highway fund has budgeted appropriations only in the Public Service and General Government function (Engineering). Requested 2020 appropriations for this fund are $82.0 thousand and reflect an increase of $12.5 thousand (17.99%) from the FY 2019 budget.

Public Service

Proposed spending in this fund for FY 2020 would be as follows:

Project	Amount
State Route 310/Main Street striping	$35,000

Traffic signal maintenance and electricity	$12,000
Road salt & brine	$15,000
Other miscellaneous contractual services	$10,000
GRAND TOTAL	**$72,000**

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ 28,405	$ 24,000	$ 45,000	$ 21,000	87.50%
General Operating	16,465	30,498	27,000	(3,498)	-11.47%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 44,870**	**$ 54,498**	**$ 72,000**	**$ 17,502**	**32.11%**

Contractual Services This category is budgeted at $45.0 thousand which is up by $21.0 thousand (87.5%) from FY 2019. 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 $3.5 thousand (11.47%) from 2019. 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 2020 would be as follows:

Project	Amount
Signalized intersection equipment replacement	$10,000
GRAND TOTAL	**$10,000**

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ -	$ 15,000	$ 10,000	$ (5,000)	-33.33%
General Operating	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Total	**$ -**	**$ 15,000**	**$ 10,000**	**$ (5,000)**	**-33.33%**

Contractual Services This category is budgeted at $10.0 thousand which is down by $5.0 thousand (33.33%) from FY 2019. Spending in this category is for signalized intersection improvement engineering.

CITY OF PATASKALA, OHIO
2016 - 2024 FINANCIAL STATEMENT
202 - STATE HIGHWAY FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 58,863**	**$ 95,205**	**$ 134,496**	**$ 153,677**	**$ 145,179**	**$ 154,078**	**$ 220,270**	**$ 288,822**	**$ 359,806**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	State Shared Taxes & Permits	$ 56,992	$ 58,911	$ 60,826	$ 61,000	$ 90,900	$ 93,191	$ 95,552	$ 97,984	$ 100,488
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ 56,992**	**$ 58,911**	**$ 60,826**	**$ 61,000**	**$ 90,900**	**$ 93,191**	**$ 95,552**	**$ 97,984**	**$ 100,488**
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	$ 929	$ 1,695	$ 3,224	$ -	$ -	$ -	$ -	$ -	$ -
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Total Other Sources	**$ 929**	**$ 1,695**	**$ 3,224**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 57,921**	**$ 60,606**	**$ 64,051**	**$ 61,000**	**$ 90,900**	**$ 93,191**	**$ 95,552**	**$ 97,984**	**$ 100,488**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ 4,953	$ 4,555	$ 28,405	$ 39,000	$ 55,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
General Operating		16,626	16,759	16,465	30,498	27,000	12,000	12,000	12,000	12,000
Capital Outlay		-	-	-	-	-	-	-	-	-
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		-	-	-	-	-	-	-	-	-
	Grand Total Expenditures	**$ 21,579**	**$ 21,314**	**$ 44,870**	**$ 69,498**	**$ 82,000**	**$ 27,000**	**$ 27,000**	**$ 27,000**	**$ 27,000**
Ending Fund Balance		**$ 95,205**	**$ 134,496**	**$ 153,677**	**$ 145,179**	**$ 154,078**	**$ 220,270**	**$ 288,822**	**$ 359,806**	**$ 433,294**
Fund Balance as % of Expenditures		441.19%	631.02%	342.49%	208.90%	187.90%	815.81%	1069.71%	1332.61%	1604.79%

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 202 STATE HIGHWAY

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 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	29,000	(9,000)	-31.03%	4,000	3,405	16,595	487.32%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	35,000	10,000	25,000	250.00%	3,411	25,000	10,000	40.00%
TOTAL CONTRACTUAL SERVICES	**$ 55,000**	**$ 39,000**	**$ 16,000**	**41.03%**	**$ 7,411**	**$ 28,405**	**$ 26,595**	**93.63%**
SUPPLIES & MATERIALS	$ 15,000	$ 18,258	$ (3,258)	-17.84%	$ 2,035	$ 5,542	$ 9,458	170.66%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	12,000	12,240	(240)	-1.96%	9,310	10,923	1,077	9.86%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 27,000**	**$ 30,498**	**$ (3,498)**	**-11.47%**	**$ 11,345**	**$ 16,465**	**$ 10,535**	**63.99%**
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)	**$ 82,000**	**$ 69,498**	**$ 12,502**	**17.99%**	**$ 18,756**	**$ 44,870**	**$ 37,130**	**82.75%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 82,000**	**$ 69,498**	**$ 12,502**	**17.99%**	**$ 18,756**	**$ 44,870**	**$ 37,130**	**82.75%**

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 202 STATE HIGHWAY

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	29,000	20,000	15,000	15,000	15,000	15,000
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	10,000	35,000	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 39,000**	**$ 55,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**
SUPPLIES & MATERIALS	$ 18,258	$ 15,000	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	12,240	12,000	12,000	12,000	12,000	12,000
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 30,498**	**$ 27,000**	**$ 12,000**	**$ 12,000**	**$ 12,000**	**$ 12,000**
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)	**$ 69,498**	**$ 82,000**	**$ 27,000**	**$ 27,000**	**$ 27,000**	**$ 27,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 69,498**	**$ 82,000**	**$ 27,000**	**$ 27,000**	**$ 27,000**	**$ 27,000**

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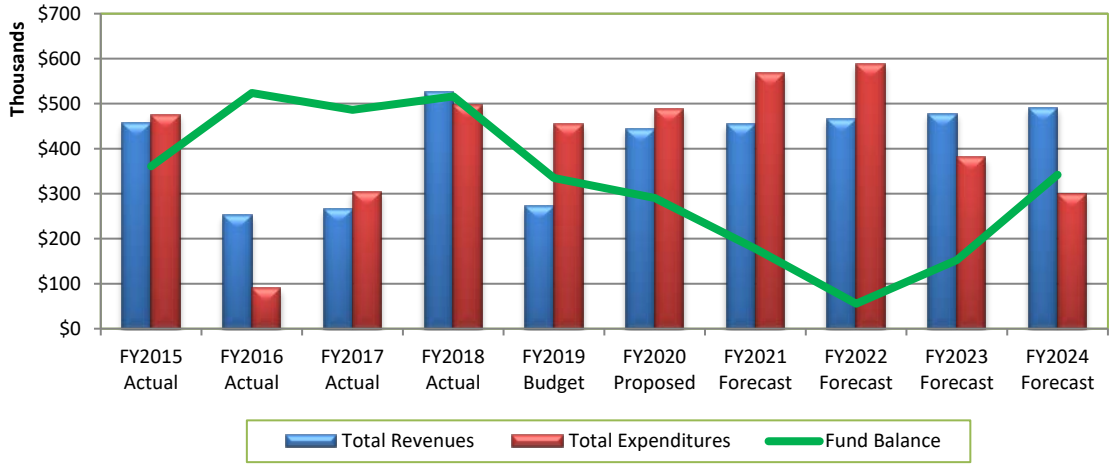
Permissive Tax Fund (205)

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.

2015-2024 Permissive Tax Fund Revenues, Expenditures & Fund Balance



As illustrated in the graphic above, the fund balance is projected to decline through 2022. Revenues are projected to exceed expenditures, however, starting 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 $55.5 thousand in FY 2022.

The Permissive Tax fund has budgeted appropriations in the General Government and Public Service functions. Requested 2020 appropriations for this fund are $488.3 thousand and represent a $34.0 thousand (7.48%) decrease from FY 2019.

General Government

Proposed spending in this fund for FY 2020 would be as follows:

Project	Amount
Broad Street intersection pedestrian impr (inspection)	$15,000
Blacks Rd culvert replacement (design)	10,000
GRAND TOTAL	**$10,000**

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ 12,026	$ -	$ 25,000	$ 25,000	100.00%
General Operating	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 12,026**	**$ -**	**$ 25,000**	**$ 25,000**	**100.00%**

Contractual Services Spending in this category is up by $25.0 thousand (100%) as no appropriations for 2019 were requested in this category.

Public Service

Proposed spending in this fund for FY 2020 would be as follows:

Project	Amount
Snow and ice removal supplies	$170,000
Broad Street intersection pedestrian impr (construction)	$150,000
Blacks Road twin 60" culvert replacement	$55,000
2016 capital equipment lease payment (2020)	$54,797
2018 capital equipment lease payment (2022)	$33,500
GRAND TOTAL	**$463,279**

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ -	$ -	$ -	$ -	0.00%
General Operating	124,250	160,500	170,000	9,500	5.92%
Capital Outlay	360,757	293,811	293,297	(514)	-0.17%
Total	**$ 485,007**	**$ 454,311**	**$ 463,297**	**$ 8,986**	**1.98%**

General Operating This category is budgeted at $170 thousand and is up by $9.5 thousand (5.92%) when compared to FY2019. These funds are designated for the purchase of road salt and brine.

Capital Outlay This category is budgeted at $293.3 thousand and is roughly equal to the FY 2019 budget. For 2020, this budget item includes: (1) capital equipment lease payments; (2) Blacks Road culvert replacement; and (3) Broad Street pedestrian crossing improvements.

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.

This function has no proposed budget funding and is unchanged when compared to the FY 2019 budget.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Transfers & Advances	$ -	$ -	$ -	$ -	0.00%
Total	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**

Transfers & Advances There are no proposed transfers in FY 2020. 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
2016 - 2024 FINANCIAL STATEMENT
205 - PERMISSIVE TAX FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 360,661**	**$ 523,731**	**$ 486,287**	**$ 516,340**	**$ 334,829**	**$ 290,391**	**$ 177,797**	**$ 55,523**	**$ 152,350**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	State Shared Taxes & Permits	$ 247,542	$ 260,582	$ 518,882	$ 266,500	$ 437,860	$ 448,806	$ 460,026	$ 471,527	$ 483,315
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ 247,542**	**$ 260,582**	**$ 518,882**	**$ 266,500**	**$ 437,860**	**$ 448,806**	**$ 460,026**	**$ 471,527**	**$ 483,315**
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	$ 5,293	$ 5,702	$ 8,204	$ 6,300	$ 6,000	$ 6,100	$ 6,200	$ 6,300	$ 6,400
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Total Other Sources	**$ 5,293**	**$ 5,702**	**$ 8,204**	**$ 6,300**	**$ 6,000**	**$ 6,100**	**$ 6,200**	**$ 6,300**	**$ 6,400**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 252,834**	**$ 266,285**	**$ 527,086**	**$ 272,800**	**$ 443,860**	**$ 454,906**	**$ 466,226**	**$ 477,827**	**$ 489,715**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ -	$ 33,659	$ 12,026	$ -	$ 25,000	$ 39,000	$ 55,000	$ 41,000	$ 20,000
General Operating		89,764	32,572	124,250	160,500	170,000	170,000	170,000	170,000	170,000
Capital Outlay		-	237,498	360,757	293,811	293,297	358,500	363,500	170,000	110,000
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		-	-	-	-	-	-	-	-	-
	Grand Total Expenditures	**$ 89,764**	**$ 303,729**	**$ 497,033**	**$ 454,311**	**$ 488,297**	**$ 567,500**	**$ 588,500**	**$ 381,000**	**$ 300,000**
Ending Fund Balance		**$ 523,731**	**$ 486,287**	**$ 516,340**	**$ 334,829**	**$ 290,391**	**$ 177,797**	**$ 55,523**	**$ 152,350**	**$ 342,065**
Fund Balance as % of Expenditures		583.45%	160.11%	103.88%	73.70%	59.47%	31.33%	9.43%	39.99%	114.02%

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 205 PERMISSIVE TAX

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 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	25,000	-	25,000	100.00%	-	12,026	12,974	107.88%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ 25,000**	**$ -**	**$ 25,000**	**100.00%**	**$ -**	**$ 12,026**	**$ 12,974**	**107.88%**
SUPPLIES & MATERIALS	$ 170,000	$ 160,500	$ 9,500	5.92%	$ 131,073	$ 124,250	$ 45,750	36.82%
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	**$ 170,000**	**$ 160,500**	**$ 9,500**	**5.92%**	**$ 131,073**	**$ 124,250**	**$ 45,750**	**36.82%**
EQUIPMENT	$ -	$ 335	$ (335)	-100.00%	$ -	$ 8,665	$ (8,665)	-100.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	88,297	193,476	(105,179)	-54.36%	192,256	216,175	(127,878)	-59.15%
CAPITAL PROJECTS	205,000	100,000	105,000	105.00%	29,500	135,918	69,082	50.83%
TOTAL CAPITAL OUTLAY	**$ 293,297**	**$ 293,811**	**$ (514)**	**-0.17%**	**$ 221,756**	**$ 360,757**	**$ (67,460)**	**-18.70%**
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)	**$ 488,297**	**$ 454,311**	**$ 33,986**	**7.48%**	**$ 352,829**	**$ 497,033**	**$ (8,736)**	**-1.76%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 488,297**	**$ 454,311**	**$ 33,986**	**7.48%**	**$ 352,829**	**$ 497,033**	**$ (8,736)**	**-1.76%**

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 205 PERMISSIVE TAX

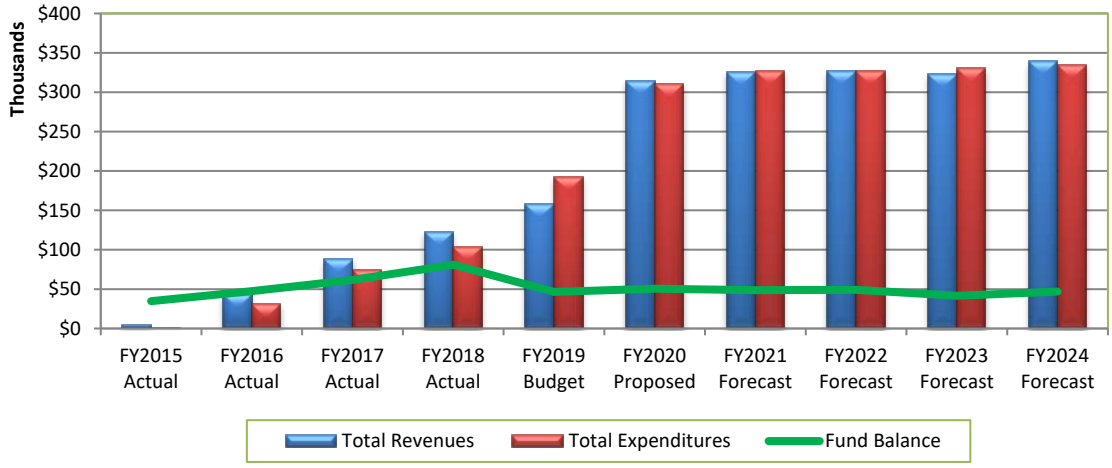
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	25,000	39,000	55,000	41,000	20,000
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ 25,000**	**$ 39,000**	**$ 55,000**	**$ 41,000**	**$ 20,000**
SUPPLIES & MATERIALS	$ 160,500	$ 170,000	$ 170,000	$ 170,000	$ 170,000	$ 170,000
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 160,500**	**$ 170,000**	**$ 170,000**	**$ 170,000**	**$ 170,000**	**$ 170,000**
EQUIPMENT	$ 335	$ -	$ -	$ -	$ 35,000	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	193,476	88,297	33,500	33,500	-	-
CAPITAL PROJECTS	100,000	205,000	325,000	330,000	135,000	110,000
TOTAL CAPITAL OUTLAY	**$ 293,811**	**$ 293,297**	**$ 358,500**	**$ 363,500**	**$ 170,000**	**$ 110,000**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 454,311**	**$ 488,297**	**$ 567,500**	**$ 588,500**	**$ 381,000**	**$ 300,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 454,311**	**$ 488,297**	**$ 567,500**	**$ 588,500**	**$ 381,000**	**$ 300,000**

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. Beginning in 2020, the city will be responsible for the operation of the municipal swimming pool and the related spending will come from this fund. 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.

2015-2024 Recreation Fund Revenues, Expenditures & Fund Balance

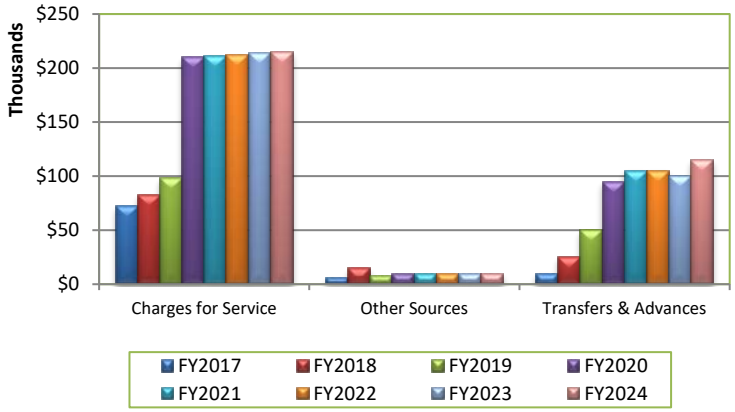


As illustrated in the graphic above, the fund balance increased through 2018. The expenditures, however, are projected to generally exceed or equal expenditures annually from 2019-2024. As a result, the fund balance is projected to decline through year-end 2024.

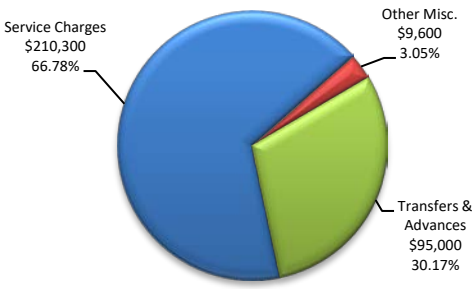
Recreation Fund – Major Revenue Sources

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.

2017-2024 Recreation Fund Revenue Sources



2020 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 2020 appropriations for this fund are $311.0 thousand and represent a $118.0 thousand (61.18%) increase over FY 2019.

Parks, Lands & Municipal Facilities

Proposed spending in this fund for FY 2020 would be as follows:

Expenditure Item	Amount
Park maintenance supplies and materials	$16,000
Miscellaneous small tools and equipment	$3,000
Gasoline fuel for vehicles and equipment	$1,000
GRAND TOTAL	**$20,000**

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ -	$ 5,000	$ -	$ (5,000)	-100.00%
General Operating	207	24,000	20,000	(4,000)	-16.67%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 207**	**$ 29,000**	**$ 20,000**	**$ (9,000)**	**-31.03%**

Contractual Services No funding in this category has been requested for FY 2020. This is down by $5.0 thousand (100%) from the 2019 budget. The 2019 appropriation was to fund a portion of the parks master planning process.

General Operating This category is budgeted at $20.0 thousand and is down by $4.0 thousand from the 2019 budget. General park maintenance supplies and the purchase/rental of small tools and equipment are the primary components of this category.

Recreational Programming

Proposed spending in this fund for FY 2020 would be as follows:

Expenditure Item	Amount
Municipal pool employee wages and related costs	$65,896
50% Parks & Recreation Manager's wages and benefits	$60,462
Municipal swimming pool operating expenses	$55,800
Recreation program operating supplies	$40,000
Referee/umpire services	$25,000
Seasonal maintenance workers	$14,310
Grounds and park maintenance (incl tree removal)	$9,000
Miscellaneous operating (office supplies, postage, etc)	$9,000

Tree maintenance and removal	$5,000
Recreation program registration website hosting	$2,500
Office landline/wi-fi and mobile phone charges	$2,000
Program participant and coach refunds	$2,000
GRAND TOTAL	**$290,968**

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Salary & Related	$ 43,852	$ 52,707	$ 140,668	$ 87,961	166.89%
Contractual Services	17,214	32,371	40,500	8,129	25.11%
General Operating	42,270	78,851	109,800	30,949	39.25%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 103,336**	**$ 163,929**	**$ 290,968**	**$ 127,039**	**77.50%**

Salary & Related This category is budgeted at $140.7 thousand and is up by $88.0 thousand (166.89%) from the 2019 budget. The increase is due to the promotion of the Parks Manager, the addition of swimming pool employees and the citywide 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 $40.5 thousand and is up by $8.1 thousand (25.11%) from the 2019 budget. The largest component of this budget ($25.0 thousand) is the cost of seasonal soccer referees and adult softball referees. The remaining cost ($15.5 thousand) is to pay for: tree maintenance and other miscellaneous 3rd-party services.

General Operating This category is budgeted at $109.8 thousand and is up by $30.9 thousand (39.25%) from the 2019 budget. General operating supplies (including for the pool), postage and program participant and coach fee refunds are the primary components of this category.

CITY OF PATASKALA, OHIO
2016 - 2024 FINANCIAL STATEMENT
206 - RECREATION FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 34,725**	**$ 47,369**	**$ 61,632**	**$ 80,945**	**$ 46,506**	**$ 50,438**	**$ 48,712**	**$ 49,105**	**$ 41,543**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	State Shared Taxes & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grants & Loans	-	-	-	2,500	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ -**	**$ -**	**$ -**	**$ 2,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Charges for Service	Water & Sewer Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	General Government Fees	38,370	72,332	82,845	98,390	210,300	211,400	212,500	213,600	214,700
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ 38,370**	**$ 72,332**	**$ 82,845**	**$ 98,390**	**$ 210,300**	**$ 211,400**	**$ 212,500**	**$ 213,600**	**$ 214,700**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ 524	$ 938	$ 1,853	$ 1,350	$ 2,350	$ 2,409	$ 2,469	$ 2,531	$ 2,594
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	5,508	5,350	13,158	6,250	7,250	7,250	7,250	7,250	7,250
	Total Other Sources	**$ 6,033**	**$ 6,288**	**$ 15,011**	**$ 7,600**	**$ 9,600**	**$ 9,659**	**$ 9,719**	**$ 9,781**	**$ 9,844**
Transfers	Transfers & Advances In	$ -	$ 10,000	$ 25,000	$ 50,000	$ 95,000	$ 105,000	$ 105,000	$ 100,000	$ 115,000
	Total Transfers	**$ -**	**$ 10,000**	**$ 25,000**	**$ 50,000**	**$ 95,000**	**$ 105,000**	**$ 105,000**	**$ 100,000**	**$ 115,000**
	Grand Total Revenue	**$ 44,403**	**$ 88,620**	**$ 122,856**	**$ 158,490**	**$ 314,900**	**$ 326,059**	**$ 327,219**	**$ 323,381**	**$ 339,544**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ 20,568	$ 25,220	$ 27,190	$ 96,505	$ 99,492	$ 101,541	$ 103,715	$ 105,042
	Benefits	-	11,880	18,631	25,517	44,163	45,993	47,985	49,928	51,855
	Total Salary & Related	**$ -**	**$ 32,448**	**$ 43,852**	**$ 52,707**	**$ 140,668**	**$ 145,485**	**$ 149,526**	**$ 153,643**	**$ 156,897**
Contractual Services		$ 12,823	$ 17,623	$ 17,214	$ 37,371	$ 40,500	$ 40,500	$ 40,500	$ 40,500	$ 40,500
General Operating		18,936	24,286	42,477	102,851	129,800	141,800	136,800	136,800	136,800
Capital Outlay		-	-	-	-	-	-	-	-	-
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		-	-	-	-	-	-	-	-	-
	Grand Total Expenditures	**$ 31,759**	**$ 74,357**	**$ 103,543**	**$ 192,929**	**$ 310,968**	**$ 327,785**	**$ 326,826**	**$ 330,943**	**$ 334,197**
Ending Fund Balance		**$ 47,369**	**$ 61,632**	**$ 80,945**	**$ 46,506**	**$ 50,438**	**$ 48,712**	**$ 49,105**	**$ 41,543**	**$ 46,890**
Fund Balance as % of Expenditures		149.15%	82.89%	78.18%	24.11%	16.22%	14.86%	15.02%	12.55%	14.03%

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 206 RECREATION FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 96,505	$ 27,190	$ 69,315	254.93%	$ 19,439	$ 25,220	$ 71,285	282.65%
TAXES & INSURANCE	19,652	15,638	4,014	25.67%	10,090	13,361	6,291	47.09%
PENSION	13,511	3,807	9,704	254.90%	2,721	3,388	10,123	298.85%
EMPLOYEE BENEFITS	11,000	6,072	4,928	81.17%	3,754	1,883	9,117	484.04%
TOTAL SALARY & RELATED	**$ 140,668**	**$ 52,707**	**$ 87,961**	**166.89%**	**$ 36,004**	**$ 43,852**	**$ 96,816**	**220.78%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	5,000	(5,000)	-100.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	5,000	-	5,000	100.00%	-	-	5,000	100.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	35,500	32,371	3,129	9.67%	16,014	17,214	18,286	106.22%
TOTAL CONTRACTUAL SERVICES	**$ 40,500**	**$ 37,371**	**$ 3,129**	**8.37%**	**$ 16,014**	**$ 17,214**	**$ 23,286**	**135.27%**
SUPPLIES & MATERIALS	$ 95,300	$ 88,944	$ 6,356	7.15%	$ 58,822	$ 35,519	$ 59,781	168.31%
TRANSPORTATION	1,000	650	350	53.85%	600	-	1,000	100.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	15,000	6,000	9,000	150.00%	5,792	-	15,000	100.00%
UTILITIES	7,000	2,500	4,500	180.00%	259	1,216	5,784	475.48%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	11,500	4,757	6,743	141.75%	2,262	5,742	5,758	100.28%
TOTAL GENERAL OPERATING	**$ 129,800**	**$ 102,851**	**$ 26,949**	**26.20%**	**$ 67,736**	**$ 42,477**	**$ 87,323**	**205.57%**
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)	**$ 310,968**	**$ 192,929**	**$ 118,039**	**61.18%**	**$ 119,754**	**$ 103,543**	**$ 207,425**	**200.33%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 310,968**	**$ 192,929**	**$ 118,039**	**61.18%**	**$ 119,754**	**$ 103,543**	**$ 207,425**	**200.33%**

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

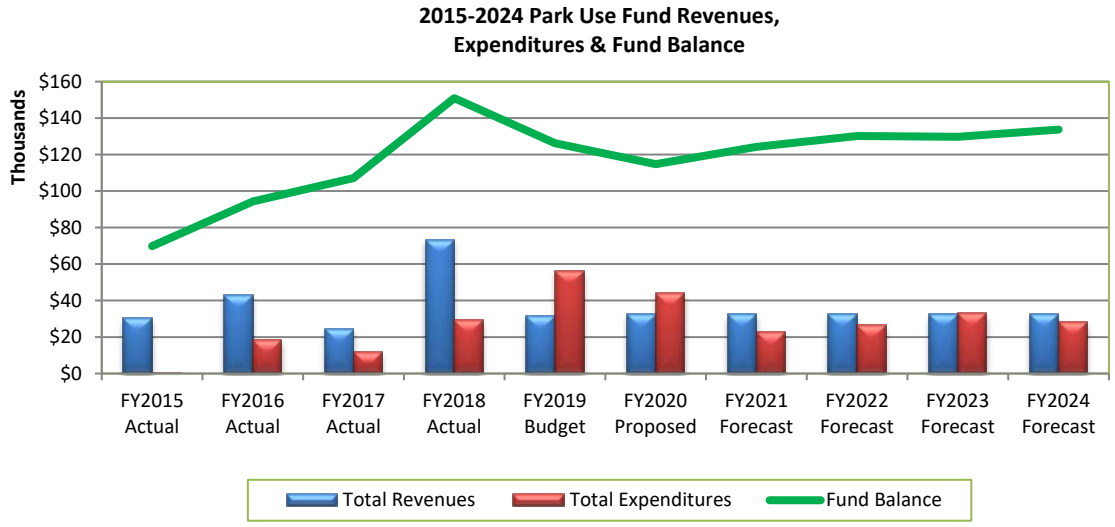
FUND: 206 RECREATION FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
SALARIES & WAGES	$ 27,190	$ 96,505	$ 99,492	$ 101,541	$ 103,715	$ 105,042
TAXES & INSURANCE	15,638	19,652	21,064	22,769	24,407	26,149
PENSION	3,807	13,511	13,929	14,216	14,521	14,706
EMPLOYEE BENEFITS	6,072	11,000	11,000	11,000	11,000	11,000
TOTAL SALARY & RELATED	**$ 52,707**	**$ 140,668**	**$ 145,485**	**$ 149,526**	**$ 153,643**	**$ 156,897**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	5,000	-	-	-	-	-
MAINTENANCE & INSURANCE	-	5,000	5,000	5,000	5,000	5,000
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	32,371	35,500	35,500	35,500	35,500	35,500
TOTAL CONTRACTUAL SERVICES	**$ 37,371**	**$ 40,500**	**$ 40,500**	**$ 40,500**	**$ 40,500**	**$ 40,500**
SUPPLIES & MATERIALS	$ 88,944	$ 95,300	$ 105,300	$ 100,300	$ 100,300	$ 100,300
TRANSPORTATION	650	1,000	1,000	1,000	1,000	1,000
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	6,000	15,000	12,000	12,000	12,000	12,000
UTILITIES	2,500	7,000	12,000	12,000	12,000	12,000
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	4,757	11,500	11,500	11,500	11,500	11,500
TOTAL GENERAL OPERATING	**$ 102,851**	**$ 129,800**	**$ 141,800**	**$ 136,800**	**$ 136,800**	**$ 136,800**
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)	**$ 192,929**	**$ 310,968**	**$ 327,785**	**$ 326,826**	**$ 330,943**	**$ 334,197**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 192,929**	**$ 310,968**	**$ 327,785**	**$ 326,826**	**$ 330,943**	**$ 334,197**

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.

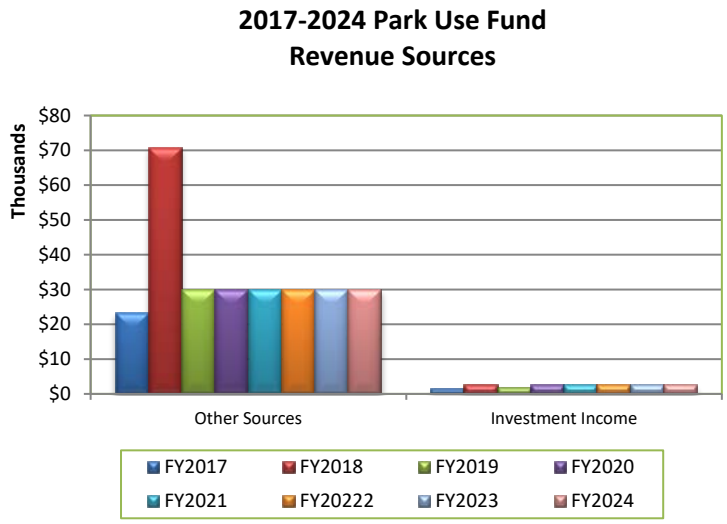


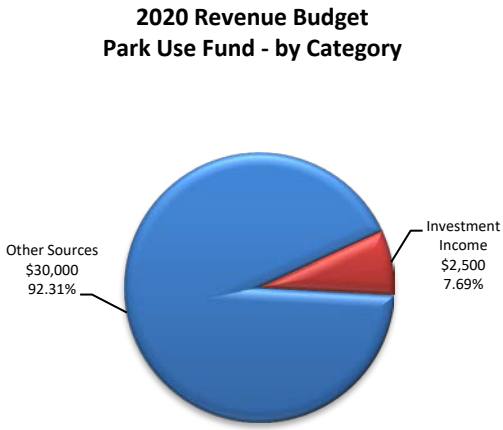
As illustrated in the graphic above, the fund balance increased dramatically between 2014 and 2018. Expenditures are projected to exceed revenues in 2019 and 2020 due to significant project expenditures. From that point forward, revenues will either exceed or roughly equal spending. As a result, the fund balance is projected to stabilize and grow to a balance of $134 thousand in FY 2024.

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 2020 Park Use fund revenues. The primary component for 2020 is Other Sources (92.31%). 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 2020 appropriations for this fund are $44.0 thousand and represent a $12.5 thousand (22.12%) decrease from FY 2019.

Parks, Lands & Municipal Facilities

Proposed spending in this fund for FY 2020 would be as follows:

Expenditure Item	Amount
Basketball court renovations	$7,000
Asphalt chips/gravel for park parking areas	$6,000
Roof replacement program	$5,000
Freedom Park playground surface improvements	$5,000
3rd-party maintenance and repair services	$9,000
Miscellaneous facility improvements	$3,000
Miscellaneous park maintenance materials	$9,000
GRAND TOTAL	**$44,000**

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ 2,500	$ -	$ 12,000	$ 12,000	100.00%
General Operating	18,982	39,000	15,000	(24,000)	-61.54%
Capital Outlay	8,117	17,500	17,000	(500)	-2.86%
Total	**$ 29,599**	**$ 56,500**	**$ 44,000**	**$ (12,500)**	**-22.12%**

Contractual Services This category is budgeted at $12 thousand for FY 2020 and reflects an increase of $12.0 thousand (100%) from FY 2019. The increase is the result of improvements to Freedom Park and the use of contractors for maintenance and repairs..

General Operating This category is budgeted at $15.0 thousand and is $24.0 thousand (61.54%) lower than FY 2019. The requested funding provides for general park maintenance and repair supplies and materials.

Capital Outlay This category is budgeted at $17.0 thousand and reflects a decrease of $0.5 thousand (2.86%) from FY 2019.

CITY OF PATASKALA, OHIO
2016 - 2024 FINANCIAL STATEMENT
207 - PARK USE FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 69,837**	**$ 94,323**	**$ 107,115**	**$ 150,933**	**$ 126,233**	**$ 114,733**	**$ 124,233**	**$ 130,233**	**$ 129,733**
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	$ 975	$ 1,429	$ 2,667	$ 1,800	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	42,008	23,250	70,750	30,000	30,000	30,000	30,000	30,000	30,000
	Total Other Sources	**$ 42,983**	**$ 24,679**	**$ 73,417**	**$ 31,800**	**$ 32,500**	**$ 32,500**	**$ 32,500**	**$ 32,500**	**$ 32,500**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 42,983**	**$ 24,679**	**$ 73,417**	**$ 31,800**	**$ 32,500**	**$ 32,500**	**$ 32,500**	**$ 32,500**	**$ 32,500**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ 720	$ 3,005	$ 2,500	$ -	$ 12,000	$ 3,000	$ 3,000	$ 13,000	$ 4,500
General Operating		13,487	8,882	18,982	39,000	15,000	15,000	15,000	15,000	19,000
Capital Outlay		4,290	-	8,117	17,500	17,000	5,000	8,500	5,000	5,000
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		-	-	-	-	-	-	-	-	-
	Grand Total Expenditures	**$ 18,497**	**$ 11,887**	**$ 29,599**	**$ 56,500**	**$ 44,000**	**$ 23,000**	**$ 26,500**	**$ 33,000**	**$ 28,500**
Ending Fund Balance		**$ 94,323**	**$ 107,115**	**$ 150,933**	**$ 126,233**	**$ 114,733**	**$ 124,233**	**$ 130,233**	**$ 129,733**	**$ 133,733**
Fund Balance as % of Expenditures		509.93%	901.09%	509.92%	223.42%	260.76%	540.14%	491.44%	393.13%	469.24%

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 207 PARK USE FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	2019 YTD Actual	2018 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%	-	2,500	(2,500)	-100.00%
MAINTENANCE & INSURANCE	12,000	-	12,000	100.00%	-	-	12,000	100.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ 12,000**	**$ -**	**$ 12,000**	**100.00%**	**$ -**	**$ 2,500**	**$ 9,500**	**380.00%**
SUPPLIES & MATERIALS	$ 15,000	$ 39,000	$ (24,000)	-61.54%	$ 21,408	$ 18,982	$ (3,982)	-20.98%
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	**$ 15,000**	**$ 39,000**	**$ (24,000)**	**-61.54%**	**$ 21,408**	**$ 18,982**	**$ (3,982)**	**-20.98%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	17,000	17,500	(500)	-2.86%	4,250	8,117	8,883	109.44%
TOTAL CAPITAL OUTLAY	**$ 17,000**	**$ 17,500**	**$ (500)**	**-2.86%**	**$ 4,250**	**$ 8,117**	**$ 8,883**	**109.44%**
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)	**$ 44,000**	**$ 56,500**	**$ (12,500)**	**-22.12%**	**$ 25,658**	**$ 29,599**	**$ 14,401**	**48.65%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 44,000**	**$ 56,500**	**$ (12,500)**	**-22.12%**	**$ 25,658**	**$ 29,599**	**$ 14,401**	**48.65%**

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 207 PARK USE FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	1,500
MAINTENANCE & INSURANCE	-	12,000	3,000	3,000	3,000	3,000
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	10,000	-
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ 12,000**	**$ 3,000**	**$ 3,000**	**$ 13,000**	**$ 4,500**
SUPPLIES & MATERIALS	$ 39,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 19,000
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 39,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 19,000**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	17,500	17,000	5,000	8,500	5,000	5,000
TOTAL CAPITAL OUTLAY	**$ 17,500**	**$ 17,000**	**$ 5,000**	**$ 8,500**	**$ 5,000**	**$ 5,000**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 56,500**	**$ 44,000**	**$ 23,000**	**$ 26,500**	**$ 33,000**	**$ 28,500**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 56,500**	**$ 44,000**	**$ 23,000**	**$ 26,500**	**$ 33,000**	**$ 28,500**

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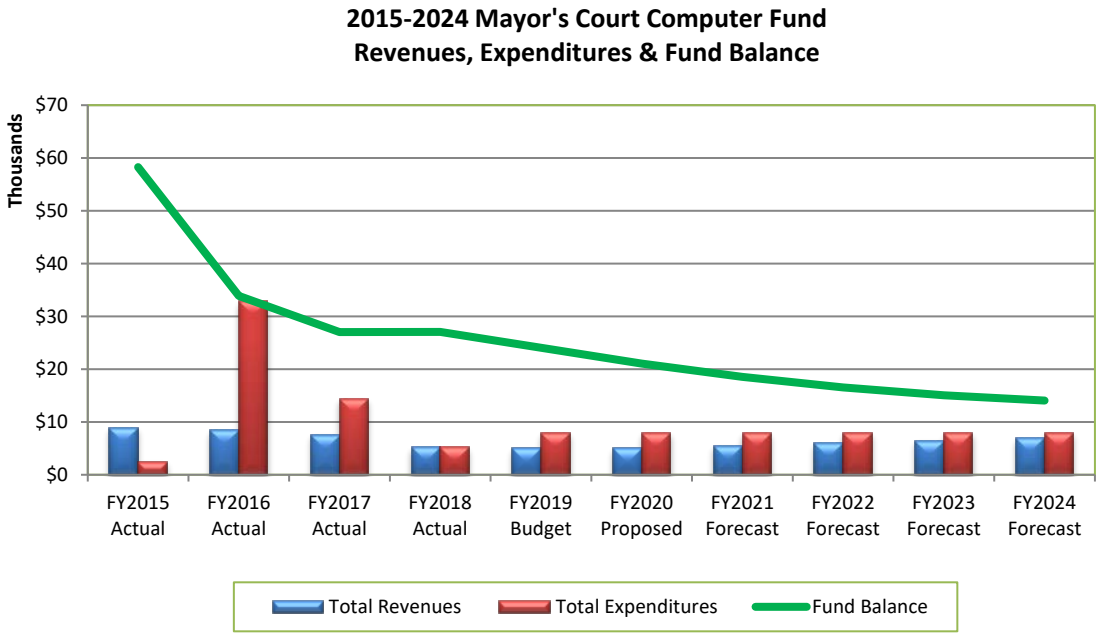
Mayor's Court Computer (210)

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 has been declining since 2015. Significant planned expenditures in 2016 and 2017 on a system update reduced the balance to approximately $27.1 thousand at the end of FY 2018. Other than the system replacement in 2016/2017, no other significant spending is currently planned from 2020-2024. 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 2020 appropriations for this fund are $8.0 thousand and reflect no change from the amount of appropriations for FY 2019.

Court & Legal

Proposed spending in this fund for FY 2020 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 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ 1,733	$ 5,000	$ 5,000	$ -	0.00%
General Operating	3,483	3,000	3,000	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 5,216**	**$ 8,000**	**$ 8,000**	**$ -**	**0.00%**

Contractual Services This category is budgeted at $5.0 thousand and is unchanged from FY 2019. 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 and is unchanged from FY 2019. 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 2019. 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
2016 - 2024 FINANCIAL STATEMENT
210 - MAYOR'S COURT COMPUTER FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		$ 58,269	$ 33,878	$ 27,020	$ 27,055	$ 24,055	$ 21,055	$ 18,555	$ 16,555	$ 15,055
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	$ 8,480	$ 7,561	$ 5,251	$ 5,000	$ 5,000	$ 5,500	$ 6,000	$ 6,500	$ 7,000
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	$ 8,480	$ 7,561	$ 5,251	$ 5,000	$ 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	$ 8,480	$ 7,561	$ 5,251	$ 5,000	$ 5,000	$ 5,500	$ 6,000	$ 6,500	$ 7,000
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services		$ -	$ -	$ 1,733	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
General Operating		-	9,901	3,483	3,000	3,000	3,000	3,000	3,000	3,000
Capital Outlay		32,870	4,518	-	-	-	-	-	-	-
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		-	-	-	-	-	-	-	-	-
	Grand Total Expenditures	$ 32,870	$ 14,420	$ 5,216	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000
Ending Fund Balance		$ 33,878	$ 27,020	$ 27,055	$ 24,055	$ 21,055	$ 18,555	$ 16,555	$ 15,055	$ 14,055
Fund Balance as % of Expenditures		103.07%	187.38%	518.73%	300.69%	263.19%	231.94%	206.94%	188.19%	175.69%

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

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

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 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%	1,819	1,733	3,268	188.60%
TOTAL CONTRACTUAL SERVICES	**$ 5,000**	**$ 5,000**	**$ -**	**0.00%**	**$ 1,819**	**$ 1,733**	**$ 3,268**	**188.60%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	3,000	3,000	-	0.00%	2,600	3,483	(483)	-13.87%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 3,000**	**$ 3,000**	**$ -**	**0.00%**	**$ 2,600**	**$ 3,483**	**$ (483)**	**-13.87%**
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)	**$ 8,000**	**$ 8,000**	**$ -**	**0.00%**	**$ 4,419**	**$ 5,216**	**$ 2,784**	**53.39%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 8,000**	**$ 8,000**	**$ -**	**0.00%**	**$ 4,419**	**$ 5,216**	**$ 2,784**	**53.39%**

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

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

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 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	3,000	3,000	3,000	3,000	3,000	3,000
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 3,000**	**$ 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)	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**

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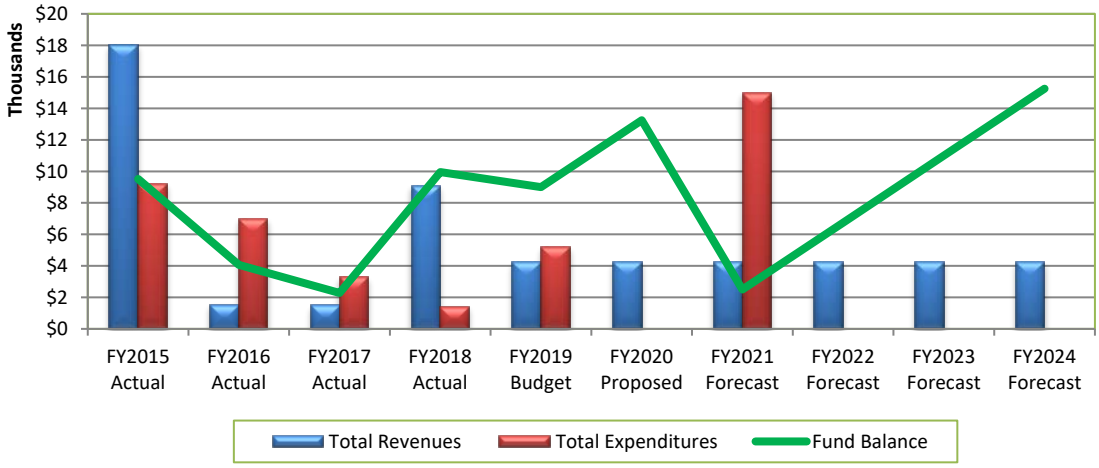
Police K9 Fund (218)

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.

2015-2024 Police K9 Fund Revenues, Expenditures & Fund Balance

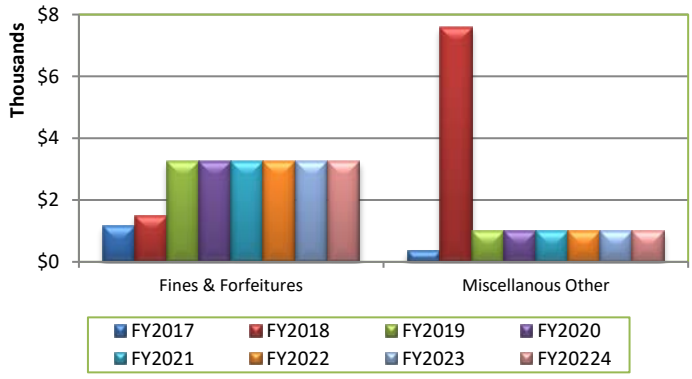


Police K9 Fund – Major Revenue Sources

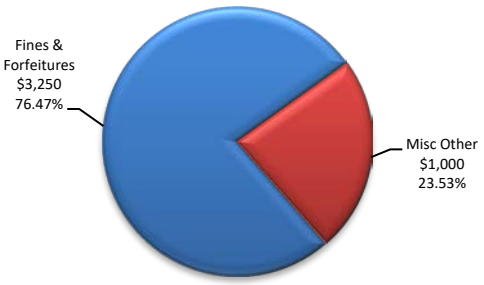
The city's K9 fund revenue for operations currently comes from two sources: (1) fines and forfeitures; and (2) miscellaneous other sources.

The chart to the right below indicates the relative composition of 2020 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.

2017-2024 Police K9 Fund Revenue Sources



2020 Revenue Budget Police K9 Fund - by Category



The Police K9 fund has budgeted appropriations only in the Police function, but no FY 2020 appropriations for this fund were requested. Instead, the department has requested to build up the fund balance in

order to purchase a replacement K9 animal in 2021. The proposed budget reflects a decrease of $5.2 thousand (100%) from FY 2019.

Police

Proposed spending in this fund for FY 2020 would be as follows:

Project	Amount
No spending requested in FY 2020	$0
GRAND TOTAL	**$0**

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
General Operating	$ 1,416	$ 5,208	$ -	$ (5,208)	-100.00%
Capital Outlay	-	-	-	-	0.00%
Total	**$ 1,416**	**$ 5,208**	**$ -**	**$ (5,208)**	**-100.00%**

General Operating This category is budgeted at $0 and is down by $5.2 thousand (100%) from FY 2019.

Capital Outlay No capital spending is requested for FY 2020.

CITY OF PATASKALA, OHIO
2016 - 2024 FINANCIAL STATEMENT
218 - POLICE K9 FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 9,523**	**$ 4,061**	**$ 2,282**	**$ 9,958**	**$ 9,000**	**$ 13,250**	**$ 2,500**	**$ 6,750**	**$ 11,000**
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	$ 1,492	$ 3,250	$ 3,250	$ 3,250	$ 3,250	$ 3,250	$ 3,250
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ 1,150**	**$ 1,492**	**$ 3,250**	**$ 3,250**	**$ 3,250**	**$ 3,250**	**$ 3,250**	**$ 3,250**
Other Sources	Investment Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	1,538	350	7,600	1,000	1,000	1,000	1,000	1,000	1,000
	Total Other Sources	**$ 1,538**	**$ 350**	**$ 7,600**	**$ 1,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 1,538**	**$ 1,500**	**$ 9,092**	**$ 4,250**	**$ 4,250**	**$ 4,250**	**$ 4,250**	**$ 4,250**	**$ 4,250**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Operating		7,000	3,280	1,416	5,208	-	15,000	-	-	-
Capital Outlay		-	-	-	-	-	-	-	-	-
Transfers & Advances		-	-	-	-	-	-	-	-	-
	Grand Total Expenditures	**$ 7,000**	**$ 3,280**	**$ 1,416**	**$ 5,208**	**$ -**	**$ 15,000**	**$ -**	**$ -**	**$ -**
Ending Fund Balance		**$ 4,061**	**$ 2,282**	**$ 9,958**	**$ 9,000**	**$ 13,250**	**$ 2,500**	**$ 6,750**	**$ 11,000**	**$ 15,250**
Fund Balance as % of Expenditures		58.02%	69.56%	703.45%	172.81%	0.00%	16.67%	0.00%	0.00%	0.00%

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 218 POLICE K9

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 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	-	5,208	(5,208)	-100.00%	1,891	1,416	(1,416)	-100.00%
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	**$ -**	**$ 5,208**	**$ (5,208)**	**-100.00%**	**$ 1,891**	**$ 1,416**	**$ (1,416)**	**-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)	**$ -**	**$ 5,208**	**$ (5,208)**	**-100.00%**	**$ 1,891**	**$ 1,416**	**$ (1,416)**	**-100.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ 5,208**	**$ (5,208)**	**-100.00%**	**$ 1,891**	**$ 1,416**	**$ (1,416)**	**-100.00%**

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 218 POLICE K9

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 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	5,208	-	15,000	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 5,208**	**$ -**	**$ 15,000**	**$ -**	**$ -**	**$ -**
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)	**$ 5,208**	**$ -**	**$ 15,000**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 5,208**	**$ -**	**$ 15,000**	**$ -**	**$ -**	**$ -**

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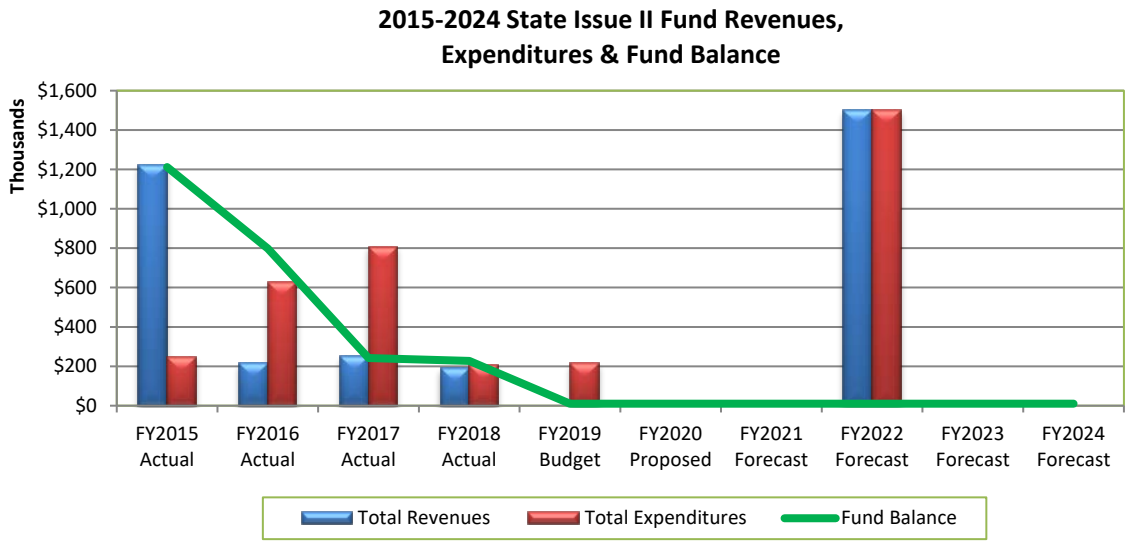
State Issue II (OPWC) Fund (303)

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 - 2019 returned the balance back to approximately $10.0 thousand by year-end 2019. 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 2022.

Public Service

Proposed spending in this fund for FY 2020 would be as follows:

Project	Amount
No new projects proposed for 2020	$0
GRAND TOTAL	**$0**

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ 8,799	$ 28,241	$ -	$ (28,241)	-100.00%
Capital Outlay	196,945	189,063	-	(189,063)	-100.00%
Total	**$ 205,744**	**$ 217,304**	**$ -**	**$ (217,304)**	**-100.00%**

Contractual Services Nothing has been proposed for FY 2020.

Capital Outlay Nothing has been proposed for FY 2020.

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 2020 budget of $0, and is unchanged from the FY 2019 budget.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Transfers & Advances	$ -	$ -	$ -	$ -	0.00%
Total	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**

Transfers & Advances Once previous OPWC project have been completed, the remaining balance can be 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
2016 - 2024 FINANCIAL STATEMENT
303 - STATE ISSUE II (OPWC) FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 1,211,943**	**$ 797,969**	**$ 242,115**	**$ 227,468**	**$ 10,165**	**$ 10,165**	**$ 10,165**	**$ 10,165**	**$ 10,165**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Intergovernmental	State Shared Taxes & Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grants & Loans	217,067	251,862	187,098	-	-	-	900,000	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ 217,067**	**$ 251,862**	**$ 187,098**	**$ -**	**$ -**	**$ -**	**$ 900,000**	**$ -**	**$ -**
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	$ -	$ -	$ 4,000	$ -	$ -	$ -	$ 600,000	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ 4,000**	**$ -**	**$ -**	**$ -**	**$ 600,000**	**$ -**	**$ -**
	Grand Total Revenue	**$ 217,067**	**$ 251,862**	**$ 191,098**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ 10,849	$ 8,141	$ 8,799	$ 28,241	$ -	$ -	$ -	$ -	$ -
General Operating		-	-	-	-	-	-	-	-	-
Capital Outlay		620,192	719,605	196,945	189,063	-	-	1,500,000	-	-
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		-	79,969	-	-	-	-	-	-	-
	Grand Total Expenditures	**$ 631,041**	**$ 807,715**	**$ 205,745**	**$ 217,303**	**$ -**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**
Ending Fund Balance		**$ 797,969**	**$ 242,115**	**$ 227,468**	**$ 10,165**	**$ 10,165**	**$ 10,165**	**$ 10,165**	**$ 10,165**	**$ 10,165**
Fund Balance as % of Expenditures		126.45%	29.98%	110.56%	4.68%	#DIV/0!	0.00%	0.68%	0.00%	0.00%

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 303 STATE ISSUE II (OPWC)

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 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	-	28,241	(28,241)	-100.00%	2,431	8,799	(8,799)	-100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	**$ -**	**$ 28,241**	**$ (28,241)**	**-100.00%**	**$ 2,431**	**$ 8,799**	**$ (8,799)**	**-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	-	189,063	(189,063)	-100.00%	189,063	196,945	(196,945)	-100.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ 189,063**	**$ (189,063)**	**-100.00%**	**$ 189,063**	**$ 196,945**	**$ (196,945)**	**-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)	**$ -**	**$ 217,303**	**$ (217,303)**	**-100.00%**	**$ 191,494**	**$ 205,745**	**$ (205,745)**	**-100.00%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ 217,303**	**$ (217,303)**	**-100.00%**	**$ 191,494**	**$ 205,745**	**$ (205,745)**	**-100.00%**

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 303 STATE ISSUE II (OPWC)

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	28,241	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 28,241**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	189,063	-	-	1,500,000	-	-
TOTAL CAPITAL OUTLAY	**$ 189,063**	**$ -**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 217,303**	**$ -**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 217,303**	**$ -**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**

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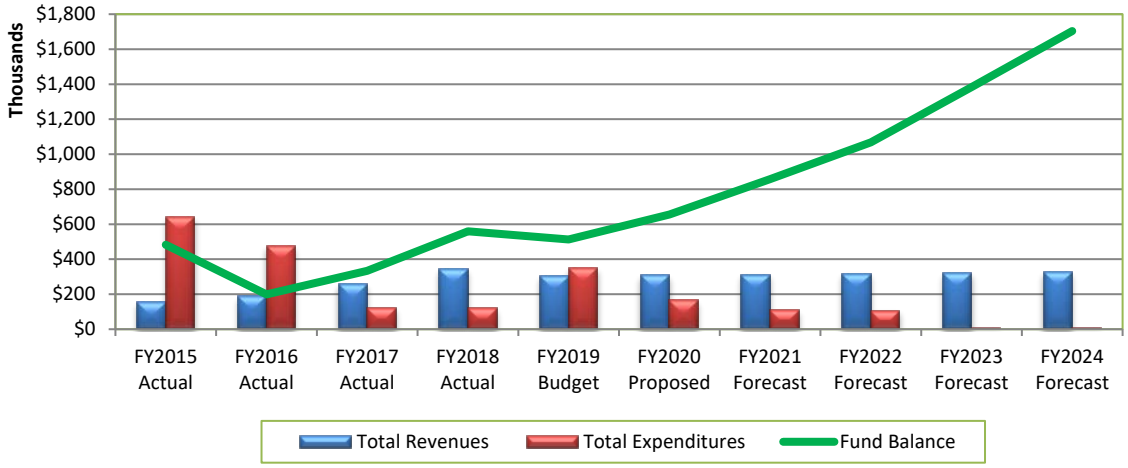
State Route 310 TIF Fund (306)

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 also being used to support funding for the State Route 310 improvements project debt service (interfund transfers).

2015-2024 State Route 310 TIF Fund Revenues, Expenditures & Fund Balance



As illustrated in the graphic above, the fund balance has significantly 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. In 2019, spending of approximately $222.6 thousand on related infrastructure improvements was approved. No other significant spending from this fund in FY 2020 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 2020 appropriations for this fund are $165. thousand and reflects a $184.9 thousand (52.77%) decrease from FY 2019.

General Government

Appropriations and expenditures in this department represent the recording of any engineering-related expenses. For 2020, no infrastructure-related spending is being proposed at this time.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
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 2020, unchanged from FY 2019.

Court & Legal

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

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
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 $0 and is down by $10.0 thousand (100%) as no legal service fees are anticipated in FY 2020.

Finance

The appropriations and expenditures in this department represent the Licking County Auditor's costs of collection for the SR-310 TIF revenues. For 2020, $5.0 thousand has been budgeted which reflects a decrease of $1.0 thousand (16.67%) when compared to the FY 2019 budget. This amount more accurately reflects the 'normal' run rate.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ 4,361	$ 6,000	$ 5,000	$ (1,000)	-16.67%
General Operating	-	-	-	-	0.00%
Total	**$ 4,361**	**$ 6,000**	**$ 5,000**	**$ (1,000)**	**-16.67%**

Contractual Services This category is down by $1.0 thousand (16.67%) due to decreased collection fees based on reduced TIF payment collections in FY 2019.

Public Service

Proposed spending in this fund for FY 2020 would be as follows:

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

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ -	$ -	$ -	$ -	0.00%
Capital Outlay	-	222,552	52,000	(170,552)	-76.63%
Total	**$ -**	**$ 222,552**	**$ 52,000**	**$ (170,552)**	**-76.63%**

Capital Outlay This category is budgeted at $52.0 thousand for 2020 and is down by $170.6 thousand (76.63%) from FY 2019. 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 $108.5 thousand and is down by $3.4 thousand (3.01%) when compared to the FY 2019 budget.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Transfers & Advances	$ 115,280	$ 111,884	$ 108,515	$ (3,369)	-3.01%
Total	**$ 115,280**	**$ 111,884**	**$ 108,515**	**$ (3,369)**	**-3.01%**

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:	**$108,515**
Debt Service (401) fund	$108,515

Advances:	**$ 0**

No advances planned

CITY OF PATASKALA, OHIO
2016 - 2024 FINANCIAL STATEMENT
306 - STATE ROUTE 310 TIF FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 482,804**	**$ 198,872**	**$ 333,616**	**$ 559,003**	**$ 512,344**	**$ 655,162**	**$ 857,529**	**$ 1,067,487**	**$ 1,383,404**
REVENUE										
Taxes	Property Taxes	$ 190,126	$ 257,284	$ 345,029	$ 303,776	$ 308,333	$ 312,958	$ 317,652	$ 322,417	$ 327,253
	Income Taxes	-	-	-	-	-	-	-	-	-
	Total Taxes	**$ 190,126**	**$ 257,284**	**$ 345,029**	**$ 303,776**	**$ 308,333**	**$ 312,958**	**$ 317,652**	**$ 322,417**	**$ 327,253**
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	**$ 190,126**	**$ 257,284**	**$ 345,029**	**$ 303,776**	**$ 308,333**	**$ 312,958**	**$ 317,652**	**$ 322,417**	**$ 327,253**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ 2,908	$ 3,864	$ 4,361	$ 16,000	$ 5,000	$ 5,500	$ 6,000	$ 6,500	$ 7,000
General Operating		-	-	-	-	-	-	-	-	-
Capital Outlay		349,012	-	-	222,552	52,000	-	-	-	-
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		122,138	118,677	115,280	111,884	108,515	105,091	101,694	-	-
	Grand Total Expenditures	**$ 474,058**	**$ 122,541**	**$ 119,641**	**$ 350,436**	**$ 165,515**	**$ 110,591**	**$ 107,694**	**$ 6,500**	**$ 7,000**
Ending Fund Balance		**$ 198,872**	**$ 333,616**	**$ 559,003**	**$ 512,344**	**$ 655,162**	**$ 857,529**	**$ 1,067,487**	**$ 1,383,404**	**$ 1,703,657**
Fund Balance as % of Expenditures		41.95%	272.25%	467.24%	146.20%	395.83%	775.41%	991.22%	21283.13%	24337.95%

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 306 SR 310 TIF

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 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	5,000	16,000	(11,000)	-68.75%	3,374	4,361	639	14.66%
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	**$ 5,000**	**$ 16,000**	**$ (11,000)**	**-68.75%**	**$ 3,374**	**$ 4,361**	**$ 639**	**14.66%**
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	222,552	(170,552)	-76.63%	-	-	52,000	100.00%
TOTAL CAPITAL OUTLAY	**$ 52,000**	**$ 222,552**	**$ (170,552)**	**-76.63%**	**$ -**	**$ -**	**$ 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)	**$ 57,000**	**$ 238,552**	**$ (181,552)**	**-76.11%**	**$ 3,374**	**$ 4,361**	**$ 52,639**	**1207.12%**
TOTAL TRANSFERS & ADVANCES	**$ 108,515**	**$ 111,884**	**$ (3,369)**	**-3.01%**	**$ 111,884**	**$ 115,280**	**$ (6,765)**	**-5.87%**
GRAND TOTAL EXPENSE	**$ 165,515**	**$ 350,436**	**$ (184,921)**	**-52.77%**	**$ 115,258**	**$ 119,641**	**$ 45,874**	**38.34%**

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

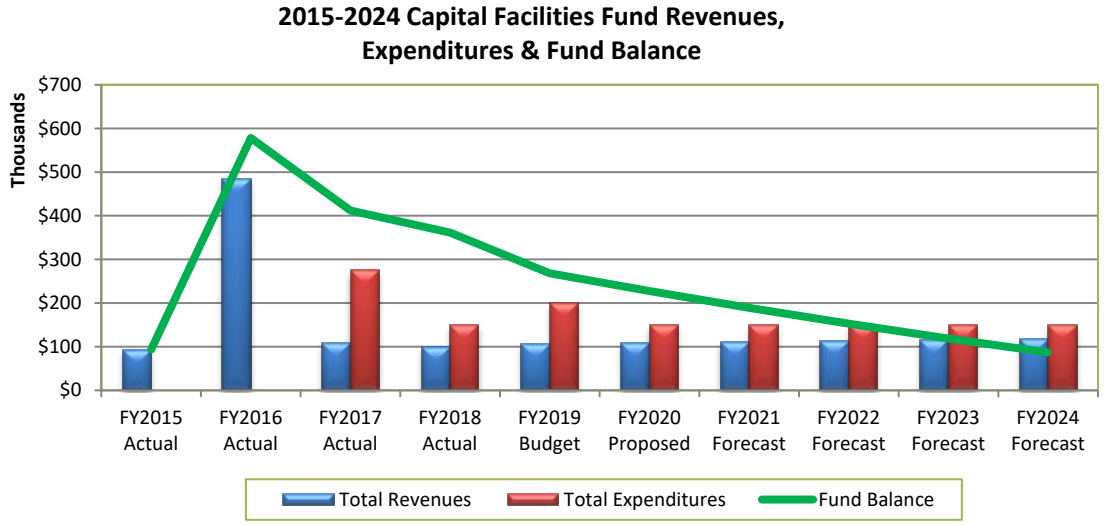
FUND: 306 SR 310 TIF

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	16,000	5,000	5,500	6,000	6,500	7,000
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 16,000**	**$ 5,000**	**$ 5,500**	**$ 6,000**	**$ 6,500**	**$ 7,000**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	222,552	52,000	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ 222,552**	**$ 52,000**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 238,552**	**$ 57,000**	**$ 5,500**	**$ 6,000**	**$ 6,500**	**$ 7,000**
TOTAL TRANSFERS & ADVANCES	**$ 111,884**	**$ 108,515**	**$ 105,091**	**$ 101,694**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 350,436**	**$ 165,515**	**$ 110,591**	**$ 107,694**	**$ 6,500**	**$ 7,000**

Capital Facilities Fund (308)

The Capital Facilities fund is a capital improvements fund created in 2015 to account for City Hall rental revenue and interfund transfer revenues associated with the construction and maintenance of all city facilities. The initial focus of the fund was the construction of a new Police station in the city.



As illustrated in the graphic above, expense activity began in 2017. The proposed 2020 budget calls for the fund to continue making interfund transfers annually to assist in the debt service coverage incurred during the construction of a new Police station. The Capital Facilities fund has budgeted appropriations only in the Transfers & Advances function. For FY 2020, a total of $150.0 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 $150.0 thousand, and 2020 would mark the fourth year for the fund to making such interfund transfers.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Transfers & Advances	$ 150,000	$ 200,000	$ 150,000	$ (50,000)	-25.00%
Total	**$ 150,000**	**$ 200,000**	**$ 150,000**	**$ (50,000)**	**-25.00%**

Transfers & Advances Below is the listing of any transfers and advances from the Capital Facilities fund and the receiving funds:

Transfers:	**$150,000**
Debt Service (401) fund	$150,000

Advances:	**$ 0**

No advances planned

CITY OF PATASKALA, OHIO
2016 - 2024 FINANCIAL STATEMENT
308 - CAPITAL FACILITIES

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 93,267**	**$ 578,231**	**$ 411,858**	**$ 361,291**	**$ 268,391**	**$ 227,633**	**$ 189,060**	**$ 152,716**	**$ 118,645**
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	84,964	108,627	99,432	107,100	109,242	111,427	113,656	115,929	118,248
	Total Other Sources	**$ 84,964**	**$ 108,627**	**$ 99,432**	**$ 107,100**	**$ 109,242**	**$ 111,427**	**$ 113,656**	**$ 115,929**	**$ 118,248**
Transfers	Transfers & Advances In	$ 400,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 484,964**	**$ 108,627**	**$ 99,432**	**$ 107,100**	**$ 109,242**	**$ 111,427**	**$ 113,656**	**$ 115,929**	**$ 118,248**
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	150,000
	Grand Total Expenditures	**$ -**	**$ 275,000**	**$ 150,000**	**$ 200,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**
Ending Fund Balance		**$ 578,231**	**$ 411,858**	**$ 361,291**	**$ 268,391**	**$ 227,633**	**$ 189,060**	**$ 152,716**	**$ 118,645**	**$ 86,893**
Fund Balance as % of Expenditures		0.00%	149.77%	240.86%	134.20%	151.76%	126.04%	101.81%	79.10%	57.93%

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 308 CAPITAL FACILITIES

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 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	**$ 150,000**	**$ 200,000**	**$ (50,000)**	**-25.00%**	**$ 200,000**	**$ 150,000**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 150,000**	**$ 200,000**	**$ (50,000)**	**-25.00%**	**$ 200,000**	**$ 150,000**	**$ -**	**0.00%**

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 308 CAPITAL FACILITIES

FUNCTION: 999 ALL FUNCTIONS ROLLUP

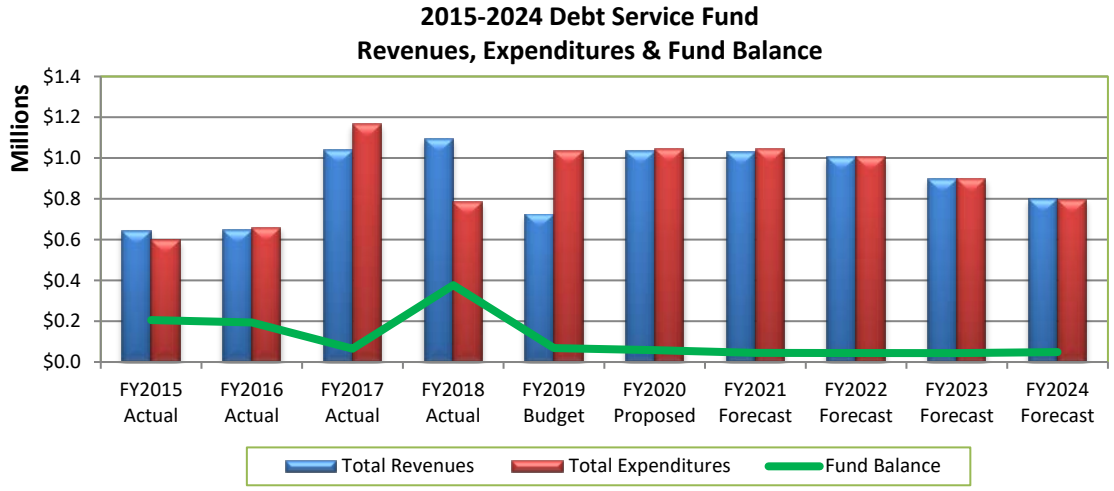
	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
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	**$ 200,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**
GRAND TOTAL EXPENSE	**$ 200,000**	**$ 150,000**	**$ 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 2015, this fund received 12.6% of the income tax, and the proportion was decreased to 9.2% in 2016. During 2017, 2018 and 2019, the fund received 9.2%, 13.9% and 6.0%, respectively. For 2020-2024, the proposed allocations are as follows:

Year	Allocation
2020	12.40%
2021	12.00%
2022	11.30%
2023	11.00%
2024	9.50%

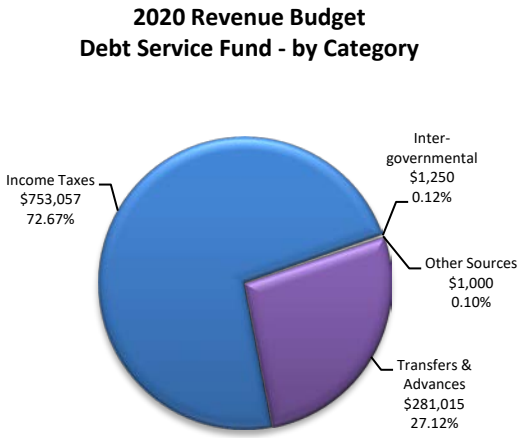
As illustrated in the below graphic, the fund balance is projected to be $43-58 thousand annually from 2020 through 2024. Although income tax revenues are the primary revenue source, interfund transfers from the Capital Facilities (308) fund are an additional source of revenue for principal repayment.



Debt Service Fund – Major Revenue Sources

The city's Debt Service fund revenue for operations in 2020 primarily comes from three major sources: (1) Income Taxes; (2) Other Sources; and (3) Transfers & Advances.

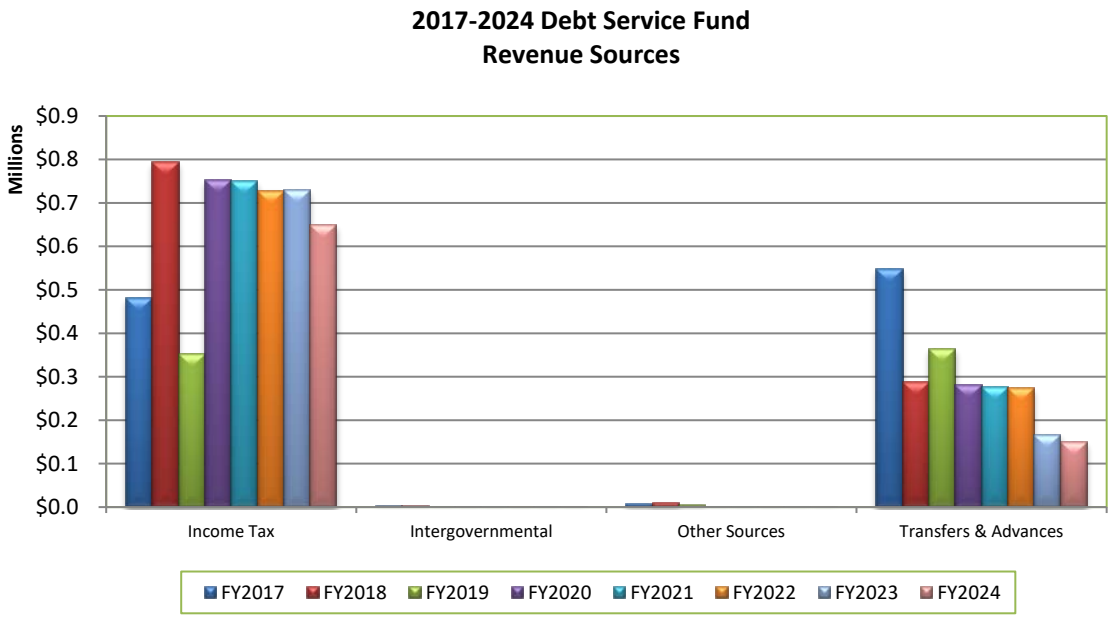
The chart on the right indicates the relative composition of Debt Service fund revenues. The largest component is income taxes (72.67%).



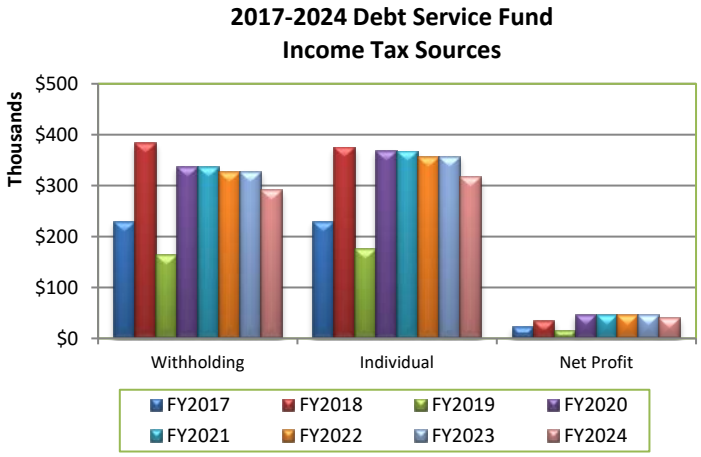
Income Taxes

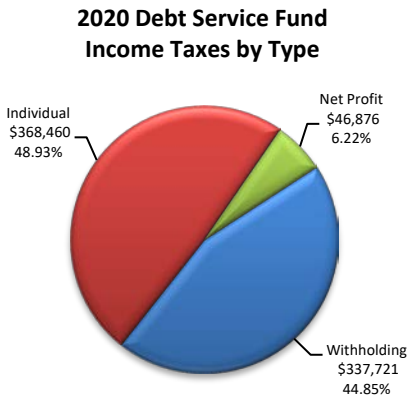
Income taxes represent nearly three-quarters of the $1.04 million in projected FY 2020 total Debt Service fund

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 2020, the collection amount is projected to be $368.5 thousand, an increase of $193.3 thousand (110.4%) from FY 2019. The variance is primarily due to the increased allocation in FY 2019 (up from 6.0% to 12.4%) and also 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 2020, this amounts to $337.7 thousand, and is up by $174.8 thousand (107.2%) from FY 2019. The significant increase is due to the higher allocation percentage, and also 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 2020, the city is projecting $46.9 thousand which is a $31.2 thousand (199.7%) increase from 2019. The 2020 number is based upon the current rate of collections with the higher allocation rate.

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 2020, this category is projected to be $1.0 thousand and represents the fund's allocation from investment earnings on the commingled investment portfolio.

Transfers & Advances

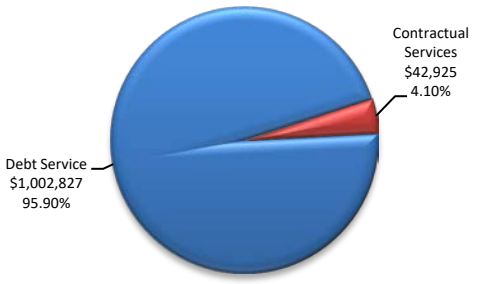
In addition to the other sources of revenue, the fund receives a number of interfund transfers to support the associated debt. Below is a listing of any transfers from the various funds into the Debt Service fund:

Transfers Received From:	**$281,015**
Police Fund (208)	$ 22,500
State Route 310 TIF (306)	$108,515
Capital Facilities (308)	$150,000

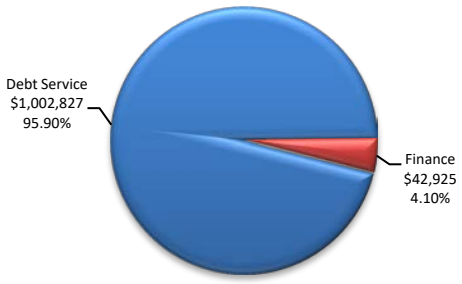
Debt Service Fund – Expenditure Overview

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 2020, the total budget in this fund is $1.05 million and is up by $12.9 thousand (1.25%) from FY 2019. The fund has appropriations identified in two functional areas: (1) Finance; and (2) Debt Service.

2020 Debt Serivce Fund Expenditures by Category



2020 Debt Service Fund Expenditures by Function



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 $42.9 thousand

and is up by $22.4 thousand (109.2%) when compared to the FY 2019 budget.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ -	$ -	$ -	$ -	0.00%
General Operating	43,389	20,519	42,925	22,406	109.20%
Total	**$ 43,389**	**$ 20,519**	**$ 42,925**	**$ 22,406**	**109.20%**

Debt Service

The following debt service expenditures have been identified and amounts proposed for FY 2020:

Project	Amount
2014 General Obligation Bonds	$450,026
2018 Police Station bonds	$370,698
Main Street/SR-310 PNB Note	$108,515
Summit Road SIB Loan	$36,120
LGIF MARCS Tower Loan	$22,500
OPWC loans (all programs)	$14,968
GRAND TOTAL	**$1,002,827**

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
General Operating	$ -	$ -	$ -	$ -	0.00%
Debt Service	739,750	1,012,314	1,002,827	(9,487)	-0.94%
Total	**$ 739,750**	**$ 1,012,314**	**$ 1,002,827**	**$ (9,487)**	**-0.94%**

Debt Service Approximately $1.01 million has been proposed in this line item. The $9.5 thousand (0.94%) decrease from FY 2019 was the result of paying down principal and no additional debt taken on in 2019.

CITY OF PATASKALA, OHIO
2016 - 2024 FINANCIAL STATEMENT
401 - DEBT SERVICE FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 205,656**	**$ 193,815**	**$ 65,360**	**$ 376,791**	**$ 67,919**	**$ 58,489**	**$ 44,637**	**$ 43,882**	**$ 43,595**
REVENUE										
Taxes	Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Income Taxes	471,265	480,682	794,059	353,769	753,057	750,629	728,047	729,980	649,350
	Total Taxes	**$ 471,265**	**$ 480,682**	**$ 794,059**	**$ 353,769**	**$ 753,057**	**$ 750,629**	**$ 728,047**	**$ 729,980**	**$ 649,350**
Intergovernmental	State Shared Taxes & Permits	$ 2,252	$ 2,129	$ 1,917	$ 1,240	$ 1,250	$ 1,260	$ 1,270	$ 1,280	$ 1,290
	Grants & Loans	-	-	-	-	-	-	-	-	-
	Other Intergovernmental	-	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	**$ 2,252**	**$ 2,129**	**$ 1,917**	**$ 1,240**	**$ 1,250**	**$ 1,260**	**$ 1,270**	**$ 1,280**	**$ 1,290**
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	$ 4,199	$ 6,094	$ 8,002	$ 4,500	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	2,567	2,057	2,812	-	-	-	-	-	-
	Total Other Sources	**$ 6,766**	**$ 8,151**	**$ 10,814**	**$ 4,500**	**$ 1,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**
Transfers	Transfers & Advances In	$ 166,573	$ 547,575	$ 287,780	$ 364,452	$ 281,015	$ 277,591	$ 274,194	$ 166,785	$ 150,000
	Total Transfers	**$ 166,573**	**$ 547,575**	**$ 287,780**	**$ 364,452**	**$ 281,015**	**$ 277,591**	**$ 274,194**	**$ 166,785**	**$ 150,000**
	Grand Total Revenue	**$ 646,857**	**$ 1,038,537**	**$ 1,094,569**	**$ 723,961**	**$ 1,036,322**	**$ 1,030,480**	**$ 1,004,511**	**$ 899,045**	**$ 801,640**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Operating		24,276	27,965	43,389	20,519	42,925	42,786	41,498	41,608	34,709
Capital Outlay		-	-	-	-	-	-	-	-	-
Debt Service		634,422	1,139,027	739,750	1,012,314	1,002,827	1,001,546	963,768	857,724	761,999
Transfers & Advances		-	-	-	-	-	-	-	-	-
	Grand Total Expenditures	**$ 658,698**	**$ 1,166,992**	**$ 783,139**	**$ 1,032,833**	**$ 1,045,752**	**$ 1,044,332**	**$ 1,005,266**	**$ 899,332**	**$ 796,708**
Ending Fund Balance		**$ 193,815**	**$ 65,360**	**$ 376,791**	**$ 67,919**	**$ 58,489**	**$ 44,637**	**$ 43,882**	**$ 43,595**	**$ 48,527**
Fund Balance as % of Expenditures		29.42%	5.60%	48.11%	6.58%	5.59%	4.27%	4.37%	4.85%	6.09%

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

FUND: 401 DEBT SERVICE

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 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	42,925	20,519	22,406	109.20%	15,615	43,389	(464)	-1.07%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	**$ 42,925**	**$ 20,519**	**$ 22,406**	**109.20%**	**$ 15,615**	**$ 43,389**	**$ (464)**	**-1.07%**
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	$ 716,756	$ 707,181	$ 9,575	1.35%	$ 408,021	$ 442,100	$ 274,656	62.13%
INTEREST EXPENSE	286,071	305,133	(19,063)	-6.25%	216,110	247,901	38,170	15.40%
OTHER DEBT-RELATED	-	-	-	0.00%	-	49,750	(49,750)	-100.00%
TOTAL DEBT SERVICE	**$ 1,002,827**	**$ 1,012,314**	**$ (9,488)**	**-0.94%**	**$ 624,131**	**$ 739,750**	**$ 263,076**	**35.56%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 1,045,752**	**$ 1,032,833**	**$ 12,919**	**1.25%**	**$ 639,746**	**$ 783,139**	**$ 262,613**	**33.53%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 1,045,752**	**$ 1,032,833**	**$ 12,919**	**1.25%**	**$ 639,746**	**$ 783,139**	**$ 262,613**	**33.53%**

CITY OF PATASKALA, OHIO
2020 BUDGET ANALYSIS

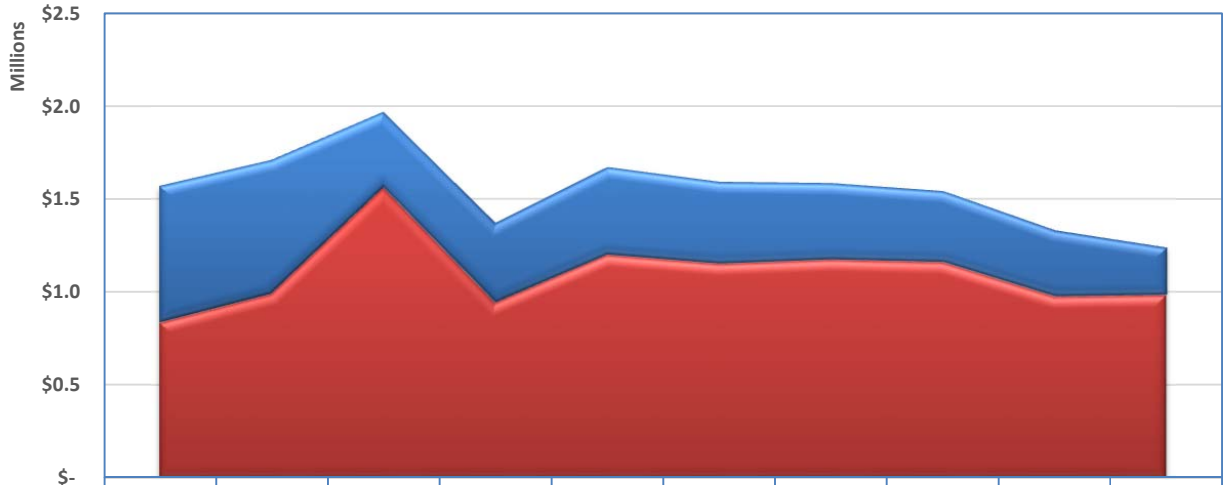
FUND: 401 DEBT SERVICE

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 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	20,519	42,925	42,786	41,498	41,608	34,709
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 20,519**	**$ 42,925**	**$ 42,786**	**$ 41,498**	**$ 41,608**	**$ 34,709**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PRINCIPAL REPAYMENT	$ 707,181	$ 716,756	$ 732,792	$ 712,469	$ 621,754	$ 619,969
INTEREST EXPENSE	305,133	286,071	268,754	251,299	235,970	142,030
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ 1,012,314**	**$ 1,002,827**	**$ 1,001,546**	**$ 963,768**	**$ 857,724**	**$ 761,999**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 1,032,833**	**$ 1,045,752**	**$ 1,044,332**	**$ 1,005,266**	**$ 899,332**	**$ 796,708**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 1,032,833**	**$ 1,045,752**	**$ 1,044,332**	**$ 1,005,266**	**$ 899,332**	**$ 796,708**

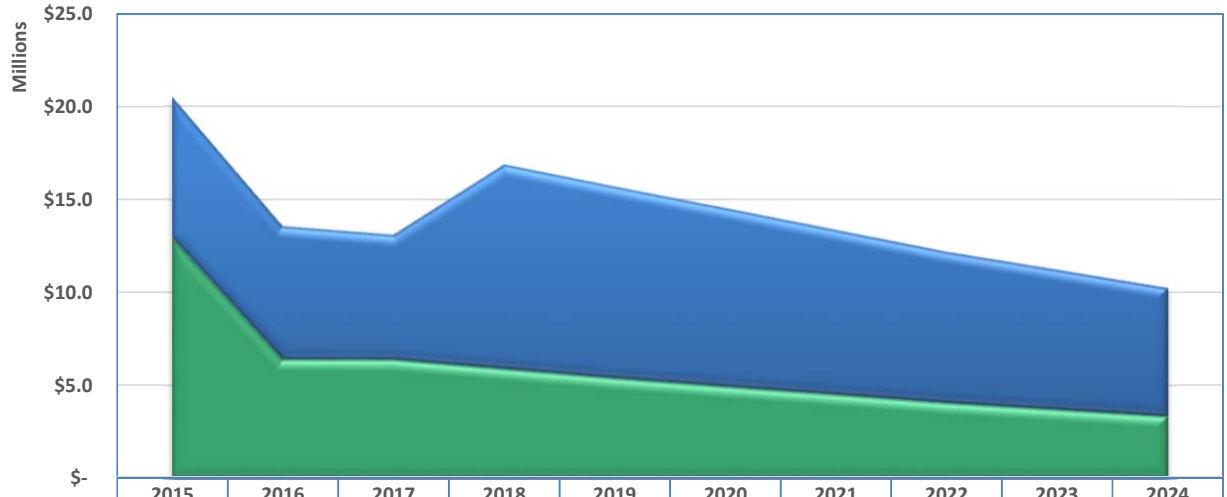
CITY OF PATASKALA, OHIO
OUTSTANDING DEBT & DEBT SERVICE ANALYSIS

All Funds Debt Service
2015 - 2024



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Interest	$733,282	$718,466	$406,216	$427,979	$470,615	$440,012	$410,807	$381,509	$355,825	$253,054
Principal	$834,645	$989,145	$1,560,94	$942,283	$1,198,80	$1,151,63	$1,173,51	$1,159,19	$974,652	$984,204

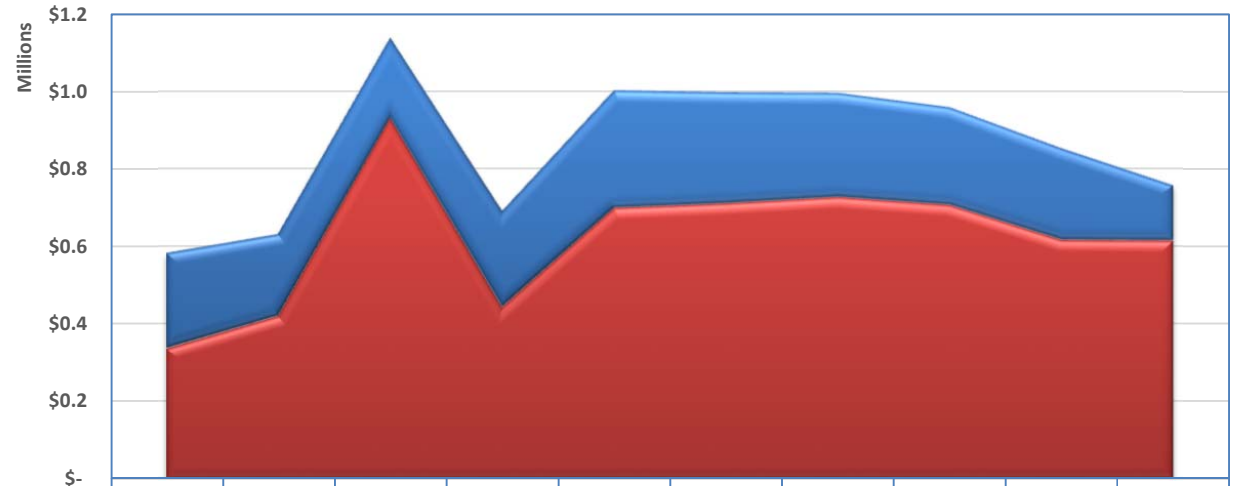
All Funds Outstanding Debt Balance
2015 - 2024



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental	$7,546,154	$7,125,606	$6,693,514	$10,973,12	$10,274,10	$9,562,950	$8,828,778	$8,117,942	$7,499,418	$6,883,755
Utility	$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	$3,326,606

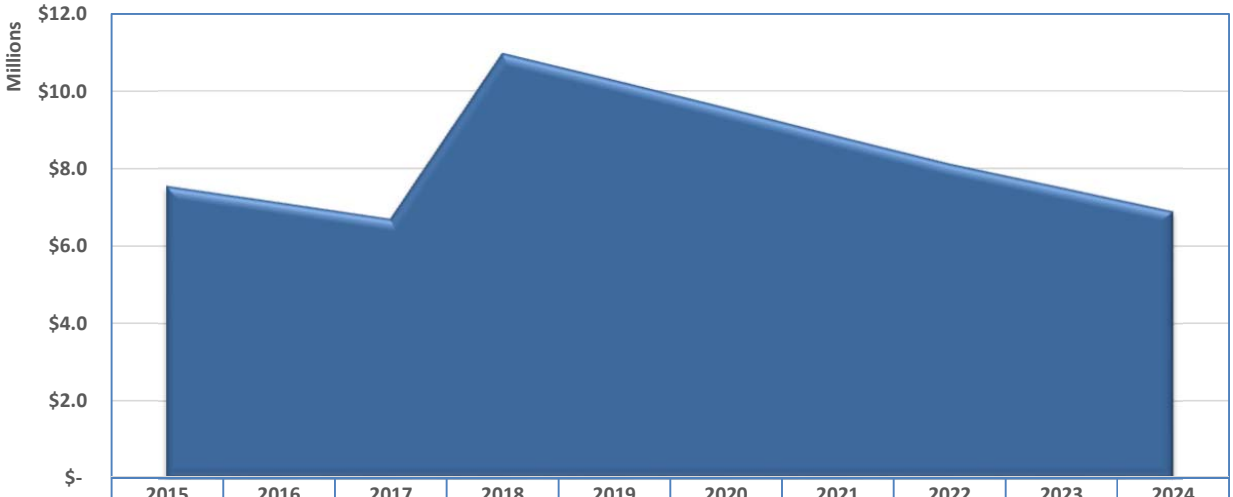
CITY OF PATASKALA, OHIO
OUTSTANDING DEBT & DEBT SERVICE ANALYSIS

Governmental Funds Debt Service
2015 - 2024



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Interest	$245,198	$210,246	$206,184	$246,988	$303,162	$286,069	$268,753	$251,299	$235,970	$142,030
Principal	$336,161	$420,548	$932,093	$443,040	$699,017	$711,155	$727,191	$706,869	$616,154	$614,369

Governmental Funds Outstanding Debt Balance
2015 - 2024



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Outstanding Balance	$7,546,15	$7,125,60	$6,693,51	$10,973,1	$10,274,1	$9,562,95	$8,828,77	$8,117,94	$7,499,41	$6,883,75

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 CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	5,598.50	-	-	-	**5,598.50**
Total OPWC CQ15U		$ 5,598.50	$ -	$ -	$ -	**$ 5,598.50**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**8,835.10**	**-**	**-**	**-**	**8,835.10**
Total OPWC Debt		**$ 8,835.10**	**$ -**	**$ -**	**$ -**	**$ 8,835.10**
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		**$ 1,007,777.42**	**$ 593,358.20**	**$ 433,865.84**	**$ 20,263.48**	**$ 2,055,264.94**

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 CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 55,985.00	$ -	$ 5,598.50	$ 50,386.50
OPWC Debt - All Issues				
Total OPWC Debt	**$ 209,381.70**	**$ -**	**$ 8,835.10**	**$ 200,546.60**
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	**$ 22,063,346.45**	**$ -**	**$ 1,414,399.62**	**$ 20,648,946.83**

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	6,132.46	-	-	-	**6,132.46**
Total OPWC CQ27R		$ 6,132.46	$ -	$ -	$ -	**$ 6,132.46**
OPWC CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	5,598.50	-	-	-	**5,598.50**
Total OPWC CQ15U		$ 5,598.50	$ -	$ -	$ -	**$ 5,598.50**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**14,967.56**	**-**	**-**	**-**	**14,967.56**
Total OPWC Debt		**$ 14,967.56**	**$ -**	**$ -**	**$ -**	**$ 14,967.56**
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 8421 - WRF Impr Design	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	-	-	25,872.00	-	**25,872.00**
Total OWDA 8421 - WRF Impr Design		$ -	$ -	$ 25,872.00	$ -	**$ 25,872.00**
OWDA XXXX - WRF Impr Construction	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	-	-	-	-	**-**
Total OWDA xxxx -WRF Impr Constr		$ -	$ -	$ -	$ -	**$ -**
OWDA Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ 70,505.24**	**$ 8,297.83**	**$ 78,803.07**
	Principal	**-**	**-**	**229,382.60**	**11,965.65**	**241,348.25**
Total OWDA Debt		**$ -**	**$ -**	**$ 299,887.84**	**$ 20,263.48**	**$ 320,151.32**
GRAND TOTAL DEBT		**$ 1,002,822.76**	**$ 589,489.59**	**$ 391,587.84**	**$ 20,263.48**	**$ 2,004,163.67**

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	$ 122,649.00	$ -	$ 6,132.46	$ 116,516.54
OPWC CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 50,386.50	$ -	$ 5,598.50	$ 44,788.00
OPWC Debt - All Issues				
Total OPWC Debt	**$ 200,546.60**	**$ -**	**$ 14,967.56**	**$ 185,579.04**
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 8421 - WRF Impr Design				
Total OWDA 8421 - WRF Impr Design	$ 129,360.00	$ -	$ 25,872.00	$ 103,488.00
OWDA XXXX - WRF Impr Construction				
Total OWDA xxxx -WRF Impr Constr	$ -	$ 1,250,000.00	$ -	$ 1,250,000.00
OWDA Debt - All Issues				
	-	-	-	-
Total OWDA Debt	**$ 3,088,867.06**	**$ 1,250,000.00**	**$ 241,348.25**	**$ 4,097,518.81**
GRAND TOTAL DEBT	**$ 20,778,306.83**	**$ 1,250,000.00**	**$ 1,398,101.91**	**$ 20,630,204.92**

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	6,132.46	-	-	-	**6,132.46**
Total OPWC CQ27R		$ 6,132.46	$ -	$ -	$ -	**$ 6,132.46**
OPWC CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	5,598.50	-	-	-	**5,598.50**
Total OPWC CQ15U		$ 5,598.50	$ -	$ -	$ -	**$ 5,598.50**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**14,967.56**	**-**	**-**	**-**	**14,967.56**
Total OPWC Debt		**$ 14,967.56**	**$ -**	**$ -**	**$ -**	**$ 14,967.56**
2014 LTGO Bonds	Interest	$ 154,225.00	$ 33,625.00	$ 30,500.00	$ -	**$ 218,350.00**
	Principal	300,000.00	65,000.00	60,000.00	-	**425,000.00**
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 8421 - WRF Impr Design	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	-	-	25,872.00	-	**25,872.00**
Total OWDA 8421 - WRF Impr Design		$ -	$ -	$ 25,872.00	$ -	**$ 25,872.00**
OWDA XXXX - WRF Impr Construction	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	-	-	178,582.00	-	**178,582.00**
Total OWDA xxxx -WRF Impr Constr		$ -	$ -	$ 178,582.00	$ -	**$ 178,582.00**
OWDA Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ 64,923.68**	**$ 7,915.51**	**$ 72,839.19**
	Principal	**-**	**-**	**413,429.02**	**12,347.97**	**425,776.99**
Total OWDA Debt		**$ -**	**$ -**	**$ 478,352.70**	**$ 20,263.48**	**$ 498,616.18**
GRAND TOTAL DEBT		**$ 1,001,542.85**	**$ 585,465.14**	**$ 568,852.70**	**$ 20,263.48**	**$ 2,176,124.17**

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	$ 116,516.54	$ -	$ 6,132.46	$ 110,384.08
OPWC CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 44,788.00	$ -	$ 5,598.50	$ 39,189.50
OPWC Debt - All Issues				
Total OPWC Debt	**$ 185,579.04**	**$ -**	**$ 14,967.56**	**$ 170,611.48**
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 8421 - WRF Impr Design				
Total OWDA 8421 - WRF Impr Design	$ 103,488.00	$ -	$ 25,872.00	$ 77,616.00
OWDA XXXX - WRF Impr Construction				
Total OWDA xxxx -WRF Impr Constr	$ 1,250,000.00	$ -	$ 178,582.00	$ 1,071,418.00
OWDA Debt - All Issues				
	-	-	-	-
Total OWDA Debt	**$ 4,097,518.81**	**$ -**	**$ 425,776.99**	**$ 3,671,741.82**
GRAND TOTAL DEBT	**$ 20,630,204.92**	**$ -**	**$ 1,603,566.95**	**$ 19,026,637.97**

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	6,132.46	-	-	-	**6,132.46**
Total OPWC CQ27R		$ 6,132.46	$ -	$ -	$ -	**$ 6,132.46**
OPWC CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	5,598.50	-	-	-	**5,598.50**
Total OPWC CQ15U		$ 5,598.50	$ -	$ -	$ -	**$ 5,598.50**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**14,967.56**	**-**	**-**	**-**	**14,967.56**
Total OPWC Debt		**$ 14,967.56**	**$ -**	**$ -**	**$ -**	**$ 14,967.56**
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 8421 - WRF Impr Design	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	-	-	25,872.00	-	**25,872.00**
Total OWDA 8421 - WRF Impr Design		$ -	$ -	$ 25,872.00	$ -	**$ 25,872.00**
OWDA XXXX - WRF Impr Construction	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	-	-	178,582.00	-	**178,582.00**
Total OWDA xxxx -WRF Impr Constr		$ -	$ -	$ 178,582.00	$ -	**$ 178,582.00**
OWDA Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ 59,371.03**	**$ 7,520.97**	**$ 66,892.00**
	Principal	**-**	**-**	**419,040.27**	**12,742.51**	**431,782.78**
Total OWDA Debt		**$ -**	**$ -**	**$ 478,411.30**	**$ 20,263.48**	**$ 498,674.78**
GRAND TOTAL DEBT		**$ 963,766.17**	**$ 576,368.61**	**$ 567,711.30**	**$ 20,263.48**	**$ 2,128,109.56**

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	$ 110,384.08	$ -	$ 6,132.46	$ 104,251.62
OPWC CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 39,189.50	$ -	$ 5,598.50	$ 33,591.00
OPWC Debt - All Issues				
Total OPWC Debt	**$ 170,611.48**	**$ -**	**$ 14,967.56**	**$ 155,643.92**
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 8421 - WRF Impr Design				
Total OWDA 8421 - WRF Impr Design	$ 77,616.00	$ -	$ 25,872.00	$ 51,744.00
OWDA XXXX - WRF Impr Construction				
Total OWDA xxxx -WRF Impr Constr	$ 1,071,418.00	$ -	$ 178,582.00	$ 892,836.00
OWDA Debt - All Issues				
	-	-	-	-
Total OWDA Debt	**$ 3,671,741.82**	**$ -**	**$ 431,782.78**	**$ 3,239,959.04**
GRAND TOTAL DEBT	**$ 19,026,637.97**	**$ -**	**$ 1,589,250.34**	**$ 17,437,387.63**

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	6,132.46	-	-	-	**6,132.46**
Total OPWC CQ27R		$ 6,132.46	$ -	$ -	$ -	**$ 6,132.46**
OPWC CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	5,598.50	-	-	-	**5,598.50**
Total OPWC CQ15U		$ 5,598.50	$ -	$ -	$ -	**$ 5,598.50**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**14,967.56**	**-**	**-**	**-**	**14,967.56**
Total OPWC Debt		**$ 14,967.56**	**$ -**	**$ -**	**$ -**	**$ 14,967.56**
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 8421 - WRF Impr Design	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	-	-	25,872.00	-	**25,872.00**
Total OWDA 8421 - WRF Impr Design		$ -	$ -	$ 25,872.00	$ -	**$ 25,872.00**
OWDA XXXX - WRF Impr Construction	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	-	-	178,582.00	-	**178,582.00**
Total OWDA xxxx -WRF Impr Constr		$ -	$ -	$ 178,582.00	$ -	**$ 178,582.00**
OWDA Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ 53,615.81**	**$ 7,113.84**	**$ 60,729.65**
	Principal	**-**	**-**	**424,802.27**	**13,149.64**	**437,951.91**
Total OWDA Debt		**$ -**	**$ -**	**$ 478,418.08**	**$ 20,263.48**	**$ 498,681.56**
GRAND TOTAL DEBT		**$ 857,722.23**	**$ 473,975.00**	**$ 566,518.08**	**$ 20,263.48**	**$ 1,918,478.79**

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	$ 104,251.62	$ -	$ 6,132.46	$ 98,119.16
OPWC CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 33,591.00	$ -	$ 5,598.50	$ 27,992.50
OPWC Debt - All Issues				
Total OPWC Debt	**$ 155,643.92**	**$ -**	**$ 14,967.56**	**$ 140,676.36**
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 8421 - WRF Impr Design				
Total OWDA 8421 - WRF Impr Design	$ 51,744.00	$ -	$ 25,872.00	$ 25,872.00
OWDA XXXX - WRF Impr Construction				
Total OWDA xxxx -WRF Impr Constr	$ 892,836.00	$ -	$ 178,582.00	$ 714,254.00
OWDA Debt - All Issues				
	-	-	-	-
Total OWDA Debt	**$ 3,239,959.04**	**$ -**	**$ 437,951.91**	**$ 2,802,007.13**
GRAND TOTAL DEBT	**$ 17,437,387.63**	**$ -**	**$ 1,409,704.14**	**$ 16,027,683.49**

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2024

		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	$ -	$ 148,450.00	$ -	$ -	**$ 148,450.00**
	Principal	-	235,000.00	-	-	**235,000.00**
Total 2015 Water Service Bonds		$ -	$ 383,450.00	$ -	$ -	**$ 383,450.00**
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	6,132.46	-	-	-	**6,132.46**
Total OPWC CQ27R		$ 6,132.46	$ -	$ -	$ -	**$ 6,132.46**
OPWC CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	5,598.50	-	-	-	**5,598.50**
Total OPWC CQ15U		$ 5,598.50	$ -	$ -	$ -	**$ 5,598.50**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**14,967.56**	**-**	**-**	**-**	**14,967.56**
Total OPWC Debt		**$ 14,967.56**	**$ -**	**$ -**	**$ -**	**$ 14,967.56**
2014 LTGO Bonds	Interest	$ 135,925.00	$ 29,725.00	$ 26,900.00	$ -	**$ 192,550.00**
	Principal	320,000.00	70,000.00	60,000.00	-	**450,000.00**
Total 2014 Bonds		$ 455,925.00	$ 99,725.00	$ 86,900.00	$ -	**$ 642,550.00**
2018 LTGO Bonds - Police Facility	Interest	$ 6,104.50	$ -	$ -	$ -	**$ 6,104.50**
	Principal	285,000.00	-	-	-	**285,000.00**
Total 2016 Bonds		$ 291,104.50	$ -	$ -	$ -	**$ 291,104.50**
OWDA 5374 - SCADA	Interest	$ -	$ -	$ 537.57	$ -	**$ 537.57**
	Principal	-	-	2,860.01	-	**2,860.01**
Total OWDA 5374 - SCADA		$ -	$ -	$ 3,397.58	$ -	**$ 3,397.58**
OWDA 5735 - WWTP #2	Interest	$ -	$ -	$ 47,168.37	$ -	**$ 47,168.37**
	Principal	-	-	223,405.09	-	**223,405.09**
Total OWDA 5735 - WWTP #2		$ -	$ -	$ 270,573.46	$ -	**$ 270,573.46**
OWDA 5917 - The Oaks	Interest	$ -	$ -	$ -	$ 6,693.69	**$ 6,693.69**
	Principal	-	-	-	13,569.79	**13,569.79**
Total OWDA 5917 - The Oaks		$ -	$ -	$ -	$ 20,263.48	**$ 20,263.48**
OWDA 8421 - WRF Impr Design	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	-	-	25,872.00	-	**25,872.00**
Total OWDA 8421 - WRF Impr Design		$ -	$ -	$ 25,872.00	$ -	**$ 25,872.00**
OWDA XXXX - WRF Impr Construction	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	-	-	178,582.00	-	**178,582.00**
Total OWDA xxxx -WRF Impr Constr		$ -	$ -	$ 178,582.00	$ -	**$ 178,582.00**
OWDA Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ 47,705.94**	**$ 6,693.69**	**$ 54,399.63**
	Principal	**-**	**-**	**430,719.10**	**13,569.79**	**444,288.89**
Total OWDA Debt		**$ -**	**$ -**	**$ 478,425.04**	**$ 20,263.48**	**$ 498,688.52**
GRAND TOTAL DEBT		**$ 761,997.06**	**$ 483,175.00**	**$ 565,325.04**	**$ 20,263.48**	**$ 1,830,760.58**

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2024

	OUTSTANDING DEBT BALANCE			
	1/1/2024 Debt Outstanding	Debt Issuance/ Principal Adjustment	2023 Principal Payments	12/31/2024 Debt Outstanding
2015 Water Service Bonds (2007 refd)				
Total 2015 Water Service Bonds	$ 4,065,000.00	$ -	$ 235,000.00	$ 3,830,000.00
OPWC CQ27K - Refugee Rd				
Total OPWC CQ27K	$ 14,564.70	$ -	$ 3,236.60	$ 11,328.10
OPWC CQ27R - Mink Street, Phase III				
Total OPWC CQ27R	$ 98,119.16	$ -	$ 6,132.46	$ 91,986.70
OPWC CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 27,992.50	$ -	$ 5,598.50	$ 22,394.00
OPWC Debt - All Issues				
Total OPWC Debt	**$ 140,676.36**	**$ -**	**$ 14,967.56**	**$ 125,708.80**
2014 LTGO Bonds				
Total 2014 Bonds	$ 5,735,000.00	$ -	$ 450,000.00	$ 5,285,000.00
2018 LTGO Bonds - Police Facility				
Total 2016 Bonds	$ 3,285,000.00	$ -	$ 285,000.00	$ 3,000,000.00
OWDA 5374 - SCADA				
Total OWDA 5374 - SCADA	$ 18,628.55	$ -	$ 2,860.01	$ 15,768.54
OWDA 5735 - WWTP #2				
Total OWDA 5735 - WWTP #2	$ 1,828,729.47	$ -	$ 223,405.09	$ 1,605,324.38
OWDA 5917 - The Oaks				
Total OWDA 5917 - The Oaks	$ 214,523.11	$ -	$ 13,569.79	$ 200,953.32
OWDA 8421 - WRF Impr Design				
Total OWDA 8421 - WRF Impr Design	$ 25,872.00	$ -	$ 25,872.00	$ -
OWDA XXXX - WRF Impr Construction				
Total OWDA xxxx -WRF Impr Constr	$ 714,254.00	$ -	$ 178,582.00	$ 535,672.00
OWDA Debt - All Issues				
	-	-	-	-
Total OWDA Debt	**$ 2,802,007.13**	**$ -**	**$ 444,288.89**	**$ 2,357,718.24**
GRAND TOTAL DEBT	**$ 16,027,683.49**	**$ -**	**$ 1,429,256.45**	**$ 14,598,427.04**

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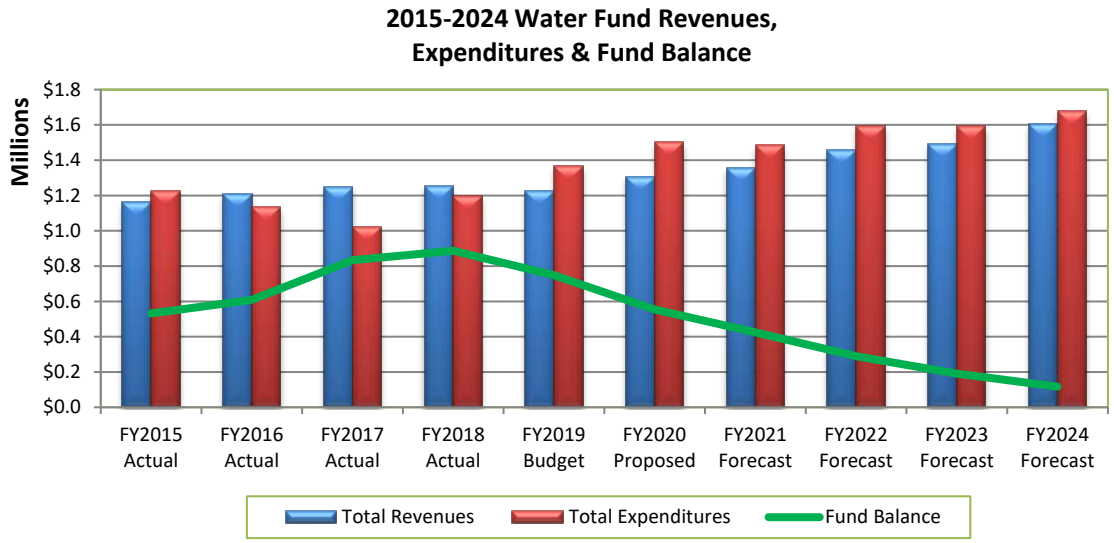
Water Fund (601)

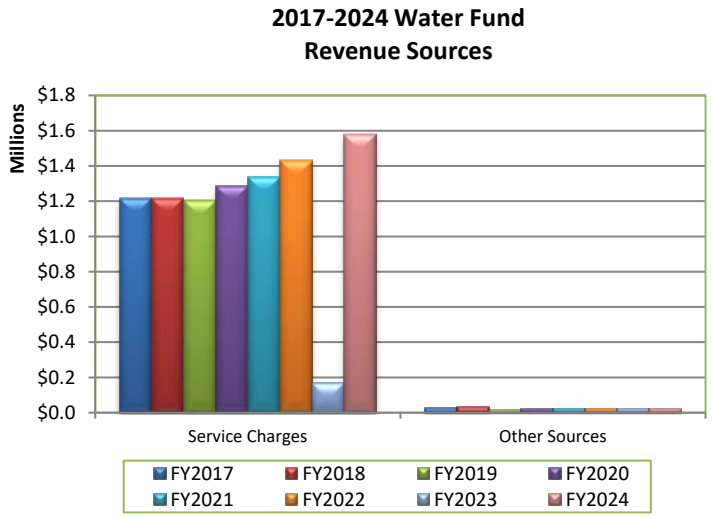
The city's Water fund accounts for all of the financial resources related to the city's water treatment and distribution facilities. The fund has been established as an enterprise fund since the utility is a 'business-type activity' and its services are funded primarily through user fees and charges.

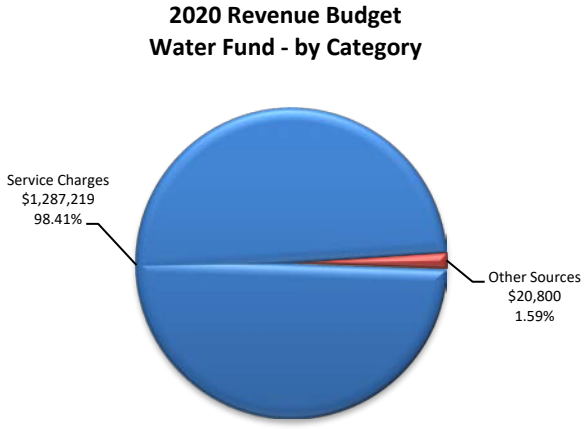


As illustrated in the above graphic, expenditures continued to outpace revenues annually through 2024, with the notable exception of 2016 - 2018. One reason for this budgetary disconnect was the significant amount of funds being transferred to the Water Debt Service (604) fund in 2015 and 2018. These 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 2020-2024 budget does not include any transfers. The recently-approved rate structure has been incorporated into the revenue projections, but it 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





fund revenues. The largest component is service charges which accounts for nearly all of total fund revenue.

Charges for Service

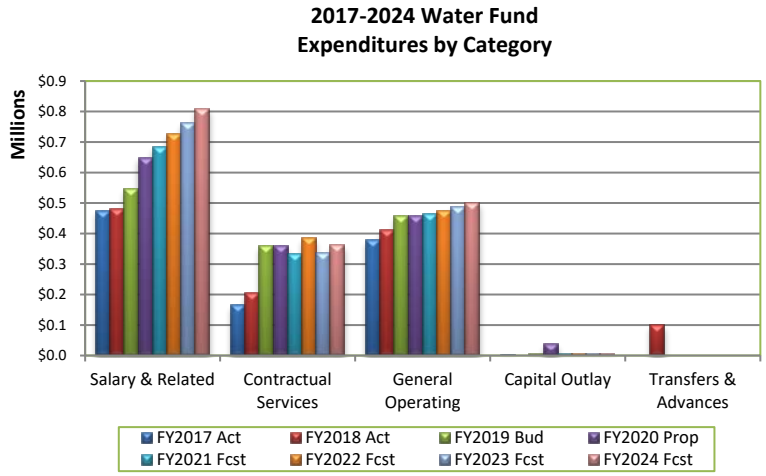
The city is projecting to receive $1.29 million in service charge revenues, which represents 98.41% of total Water fund revenues. These revenues are derived from usage fees charged to the city's utility customers. Rate increases were approved by City Council in 2019 which will impact user rates in 2020, 2022 and 2024. In addition to the rate increases, slight water usage increases were included in the plan.

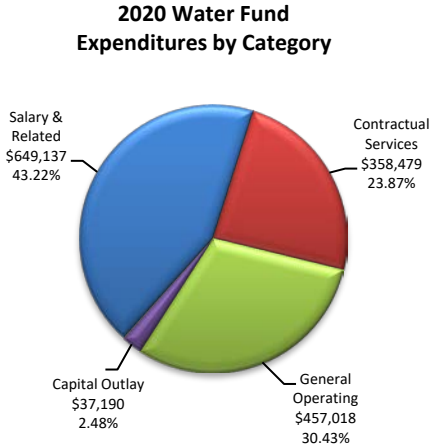
Other Sources

Other Sources is a 'catch-all' revenue category to collect and report revenues not reported elsewhere in this report. 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. These revenues are generally unpredictable in nature and can vary widely from one year to the next. For FY 2020, this category is projected to be $20.8 thousand, and represent 1.59% of total Water fund revenues. The total is down by $2.6 thousand (14.16%) from FY 2019 and is due to reduced investment earnings.

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 2020 total appropriations for this fund are approximately $1.50 million and reflect a $134.8 thousand (9.86%) increase from FY 2019.

Mission Statement

The mission of the Pataskala Utility Department is that of clean water. Our customers expect to be provided with safe, great tasting drinking water whenever they turn on their faucets. This water must meet all of the requirements of the Ohio EPA. The Utility Department is also committed to providing excellent customer service by providing proactive maintenance on our infrastructure, maintaining friendly and positive interactions with our customers as well as posting monthly informational outreach articles to the City's social media platform. All members of the department are determined to accomplish our goal of "Clean Water In, Clean Water Out" in the most cost-effective manner possible.

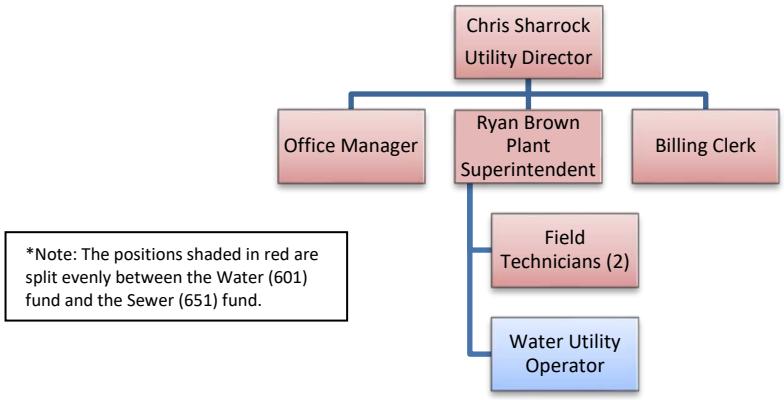
Vision Statement

The vision of the Pataskala Utility department is to achieve the following goals with as little deviation as possible:

- Protect the utility infrastructure through proper operation and proactive maintenance
- Continuous evaluation of system performance with a focus on improvements for the future
- Meeting or exceeding all requirements placed on the department by federal and state regulatory agencies
- Protect public health by providing the highest quality of drinking water through proper water supply operational techniques at all times
- Protect public health by providing the highest quality of reclaimed water through proper wastewater treatment operational techniques at all times
- Creation of a more informed customer through social media outreach and superb customer service
- Demonstrate an example of how much a small, dedicated team of professionals can accomplish in the realm of clean water.

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 water and sewer funds.

Goals & Objectives for 2020

- Continued distribution system replacement/repair efforts due to failure.
- Water Plant 2 well testing and routine maintenance will be conducted in 2020 to ensure optimal performance.
- Evaluation and resurfacing of one of the Beechwood Trails Water Towers. This evaluation will be done to determine which of the two Beechwood Trails Water Towers should be resurfaced first, as both towers have exceeded the useful life cycle of their surface coatings.
- Creation of the Utility Operator 2 position. This position will serve as the back-up Operator of Record for the water and wastewater plants. This would not be an additional employee, but a promotional opportunity for existing employees.
- Continued updates of the water GIS system. $10,000 is budgeted annually to improve the accuracy of our GIS data. This data is used for everything from emergency response to future planning.
- Continued efforts to replace aging meters. Aging meters can run slow, reducing the revenue of the department. $10,000 is budgeted annually to ensure that any aging or failed meters are replaced.
- We will continuously evaluate our processes used to accomplish our mission of clean water. This will ensure that we are using the most current and best practices possible.
- Long term planning for the growth of the department. This will include infrastructure improvements, training and licensing of our employees, and necessary system upgrades.
- Evaluation of the newly enacted rate increase. I will work with the Finance Director and the City Administrator to ensure that the rate increase is working as planned to allow for the goal of clean water.
- Evaluate the Billing Department processes to ensure that we are effective as we can be. This evaluation will include analyzing any available technology that could assist with our efficiency.
- Increased focus on our Backflow Prevention Program. We will use the existing billing software to better track backflow devices in our system and the annual inspection that goes with them.
- Continued informational outreach to the public. We will continue with monthly informational posts to the City's social media platform explaining different aspects of the department. I believe that and informed public will better understand the efforts put forth by the department.
- Continuous efforts with our safety program. We all understand that safety is the number one concern in the department. We will have monthly safety meetings. We will constantly analyze our procedures to ensure we are as safe as possible and make changes whenever necessary
- Evaluation of the Utility Emergency Contingency Plan. This will include monthly practical testing and training as part of our monthly safety meetings.
- Increased training and licensing for employees. I believe that a well-trained employee is critical in accomplishing our clean water mission. We will constantly look for available training and encourage the employees to pursue as many OEPA licenses as possible.

Overall, this department is budgeted at nearly $1.16 million and is up by $168.0 thousand (16.87%) from FY 2019. Proposed spending in this function for FY 2020 includes the following:

Major Projects/Initiatives Included in the 2020 Budget:

Project	Amount
WTP well testing and cleaning	$25,000
New truck (50% of cost shared with sewer fund)	15,000
Replacement truck (50% of cost shared with sewer fund)	17,500
GRAND TOTAL	**$57,500**

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Salary & Related	$ 373,822	$ 411,612	$ 500,078	$ 88,466	21.49%
Contractual Services	116,865	128,877	176,087	47,210	36.63%
General Operating	408,168	450,483	450,298	(185)	-0.04%
Capital Outlay	107	4,690	37,190	32,500	692.96%
Total	**$ 898,962**	**$ 995,662**	**$ 1,163,653**	**$ 167,991**	**16.87%**

Salary & Related — Salaries and wages are up by $88.5 thousand (21.49%) when compared to FY 2019. A major driver of the increase is allocating all utility employees 50/50 between the water and sewer operating funds. Other factors include the overall wage scale increase and employee step increases, and the creation of a Utility Operator II position. Pension, taxes and insurance are up by $30.6 thousand (20.52%) due to the increased wage base and the health insurance rate increase.

Contractual Services — This category is budgeted at $176.1 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 up by $47.2 thousand (36.63%) from FY 2019 and is due largely to the $40.3 thousand increase in water plant maintenance and repairs.

General Operating — This category is budgeted at $450.3 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 roughly the same as that in the FY 2019 budget.

Capital Outlay — This category is budgeted at $37.2 thousand and is designated for the purchase of new and replacement trucks for the department. The total is up by $32.5 thousand (693%) from FY 2019.

General Government

The appropriations and expenditures in this department reflect a 30% 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 $196.2 thousand and is down by $21.2 thousand (9.76%) when compared to the FY 2019 budget. The decrease is due to reduced project-related engineering (down $33.7 thousand or 41.5%), partially offset by an increased allocation rate (from 20% to 30%).

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Salary & Related	$ 54,102	$ 67,451	$ 79,912	$ 12,461	18.47%
Contractual Services	48,036	145,990	112,298	(33,692)	-23.08%
General Operating	3,704	4,000	4,000	-	0.00%
Total	**$ 105,842**	**$ 217,441**	**$ 196,210**	**$ (21,231)**	**-9.76%**

Salary & Related Salaries and wages are up by $9.0 thousand (20.36%) due to an increased allocation of administration wage-related expenses (from 20% to 30%) and the increased wage scale and step increases. Pension, taxes and insurance are up by $3.5 thousand (14.92%) in FY 2020 and is the result of the same reasons as wages.

Contractual Services This category is down by $33.7 thousand (23.08%) and due to reduced engineering and inspection services in FY 2020 (down $33.7 thousand, or 41.50%).

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 $49.5 thousand, and is down by $12.5 thousand (20.16%) when compared to the FY 2019 budget. The driver of the variance is the planned reduced use of outside counsel in 2020.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ 30,500	$ 62,000	$ 49,500	$ (12,500)	-20.16%
General Operating	-	-	-	-	0.00%
Total	**$ 30,500**	**$ 62,000**	**$ 49,500**	**$ (12,500)**	**-20.16%**

Contractual Services This category has a FY2020 budget of $49.5 thousand and is down by $12.5 thousand (20.16%) from FY2019. The higher level of spending in 2019 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 $92.5 thousand, and is up by $0.6 thousand (0.60%) when compared to the FY 2019 budget.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Salary & Related	$ 54,264	$ 68,188	$ 69,147	$ 959	1.41%
Contractual Services	10,270	21,310	20,594	(716)	-3.36%
General Operating	-	2,412	2,720	308	12.77%
Total	**$ 64,534**	**$ 91,910**	**$ 92,461**	**$ 551**	**0.60%**

Salary & Related This category is up by $1.0 thousand (1.41%) due to the 3.0% general wage increase incorporated into the wage and benefit calculations and the increased costs associated with the city's health insurance program.

Contractual Services This category is down by $0.7 thousand (3.36%) due to reduced accounting system maintenance and audit costs in FY 2020.

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 2020, no transfers to the Water Debt Service (604) fund are proposed is the category. The last transfer to the 604 fund was for $100 thousand in FY 2018.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Transfers & Advances	$ 100,000	$ -	$ -	$ -	0.00%
Total	**$ 100,000**	**$ -**	**$ -**	**$ -**	**0.00%**

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
2016 - 2024 FINANCIAL STATEMENT
601 - WATER UTILITY FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 532,007**	**$ 608,941**	**$ 833,334**	**$ 886,831**	**$ 747,773**	**$ 553,968**	**$ 424,593**	**$ 289,062**	**$ 190,334**
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	$ 1,201,052	$ 1,218,127	$ 1,218,503	$ 1,209,736	$ 1,287,219	$ 1,335,996	$ 1,435,258	$ 1,470,827	$ 1,580,202
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ 1,201,052**	**$ 1,218,127**	**$ 1,218,503**	**$ 1,209,736**	**$ 1,287,219**	**$ 1,335,996**	**$ 1,435,258**	**$ 1,470,827**	**$ 1,580,202**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ 5,014	$ 8,220	$ 14,303	$ 8,220	$ 10,800	$ 10,910	$ 11,020	$ 11,130	$ 11,240
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	4,495	20,864	20,529	10,000	10,000	10,500	11,000	11,500	12,000
	Total Other Sources	**$ 9,509**	**$ 29,084**	**$ 34,832**	**$ 18,220**	**$ 20,800**	**$ 21,410**	**$ 22,020**	**$ 22,630**	**$ 23,240**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 1,210,561**	**$ 1,247,212**	**$ 1,253,335**	**$ 1,227,956**	**$ 1,308,019**	**$ 1,357,406**	**$ 1,457,278**	**$ 1,493,457**	**$ 1,603,442**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ 326,322	$ 313,902	$ 310,337	$ 340,812	$ 406,037	$ 425,131	$ 446,518	$ 464,377	$ 488,789
	Benefits	178,331	161,108	171,851	206,439	243,100	259,371	280,034	298,776	320,254
	Total Salary & Related	**$ 504,653**	**$ 475,010**	**$ 482,187**	**$ 547,251**	**$ 649,137**	**$ 684,502**	**$ 726,552**	**$ 763,153**	**$ 809,043**
Contractual Services		$ 232,757	$ 165,989	$ 205,672	$ 358,177	$ 358,479	$ 333,823	$ 385,693	$ 335,988	$ 362,010
General Operating		395,096	378,351	411,872	456,895	457,018	463,766	475,874	488,354	501,218
Capital Outlay		1,120	3,469	107	4,690	37,190	4,690	4,690	4,690	4,690
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		-	-	100,000	-	-	-	-	-	-
	Grand Total Expenditures	**$ 1,133,627**	**$ 1,022,819**	**$ 1,199,838**	**$ 1,367,014**	**$ 1,501,824**	**$ 1,486,781**	**$ 1,592,809**	**$ 1,592,185**	**$ 1,676,961**
Ending Fund Balance		**$ 608,941**	**$ 833,334**	**$ 886,831**	**$ 747,773**	**$ 553,968**	**$ 424,593**	**$ 289,062**	**$ 190,334**	**$ 116,815**
Fund Balance as % of Expenditures		53.72%	81.47%	73.91%	54.70%	36.89%	28.56%	18.15%	11.95%	6.97%

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 601 WATER OPERATIONS

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 406,037	$ 340,812	$ 65,225	19.14%	$ 218,408	$ 310,337	$ 95,700	30.84%
TAXES & INSURANCE	169,691	145,367	24,324	16.73%	79,536	122,004	47,688	39.09%
PENSION	59,569	50,473	9,096	18.02%	32,060	44,736	14,833	33.16%
EMPLOYEE BENEFITS	13,840	10,600	3,240	30.57%	6,903	5,111	8,729	170.79%
TOTAL SALARY & RELATED	**$ 649,137**	**$ 547,251**	**$ 101,886**	**18.62%**	**$ 336,906**	**$ 482,187**	**$ 166,950**	**34.62%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	67,494	81,010	(13,516)	-16.68%	27,812	39,545	27,949	70.67%
ENGINEERING & PLANNING	47,500	81,193	(33,693)	-41.50%	13,672	13,058	34,443	263.78%
MAINTENANCE & INSURANCE	45,700	42,000	3,700	8.81%	26,257	21,495	24,205	112.61%
UTILITY	102,729	59,069	43,660	73.91%	28,285	56,913	45,816	80.50%
OTHER CONTRACTUAL SERVICES	95,056	94,906	150	0.16%	52,242	74,662	20,394	27.32%
TOTAL CONTRACTUAL SERVICES	**$ 358,479**	**$ 358,177**	**$ 302**	**0.08%**	**$ 148,268**	**$ 205,672**	**$ 152,807**	**74.30%**
SUPPLIES & MATERIALS	$ 258,516	$ 226,811	$ 31,705	13.98%	$ 137,814	$ 225,600	$ 32,916	14.59%
TRANSPORTATION	15,580	16,396	(816)	-4.98%	4,352	10,259	5,321	51.87%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	28,850	21,108	7,742	36.68%	3,125	43,092	(14,242)	-33.05%
UTILITIES	138,596	178,671	(40,075)	-22.43%	71,322	122,250	16,346	13.37%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	15,476	13,910	1,566	11.26%	4,021	10,671	4,805	45.02%
TOTAL GENERAL OPERATING	**$ 457,018**	**$ 456,895**	**$ 123**	**0.03%**	**$ 220,634**	**$ 411,872**	**$ 45,146**	**10.96%**
EQUIPMENT	$ 4,690	$ 4,690	$ -	0.00%	$ 1,121	$ -	$ 4,690	100.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	32,500	-	32,500	100.00%	-	-	32,500	100.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	107	(107)	-100.00%
TOTAL CAPITAL OUTLAY	**$ 37,190**	**$ 4,690**	**$ 32,500**	**692.96%**	**$ 1,121**	**$ 107**	**$ 37,083**	**34657.01%**
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)	**$ 1,501,824**	**$ 1,367,014**	**$ 134,810**	**9.86%**	**$ 706,929**	**$ 1,099,838**	**$ 401,986**	**36.55%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ 100,000**	**$ (100,000)**	**-100.00%**
GRAND TOTAL EXPENSE	**$ 1,501,824**	**$ 1,367,014**	**$ 134,810**	**9.86%**	**$ 706,929**	**$ 1,199,838**	**$ 301,986**	**25.17%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 601 WATER OPERATIONS

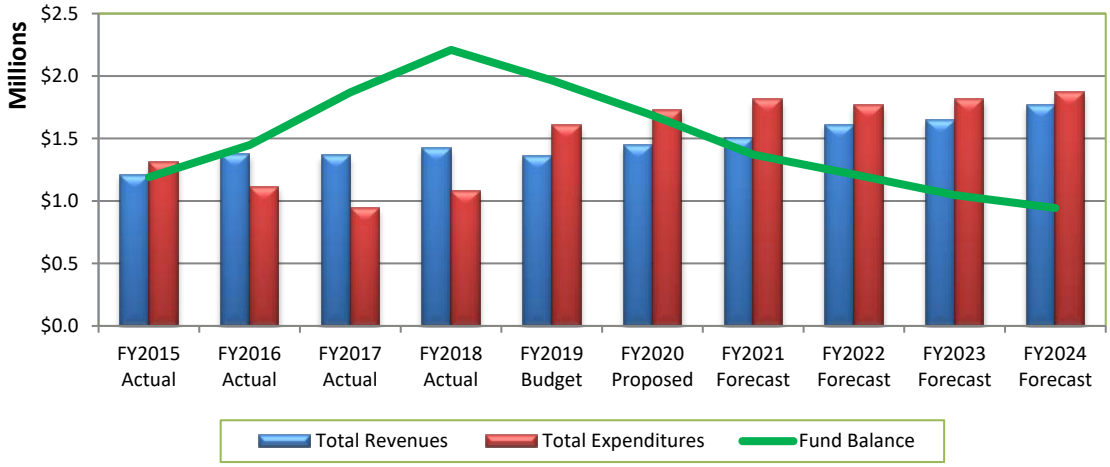
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
SALARIES & WAGES	$ 340,812	$ 406,037	$ 425,131	$ 446,518	$ 464,377	$ 488,789
TAXES & INSURANCE	145,367	169,691	183,117	200,606	216,659	234,527
PENSION	50,473	59,569	62,324	65,402	67,989	71,497
EMPLOYEE BENEFITS	10,600	13,840	13,930	14,026	14,128	14,230
TOTAL SALARY & RELATED	**$ 547,251**	**$ 649,137**	**$ 684,502**	**$ 726,552**	**$ 763,153**	**$ 809,043**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	81,010	67,494	67,738	69,608	69,903	70,925
ENGINEERING & PLANNING	81,193	47,500	47,500	47,500	47,500	47,500
MAINTENANCE & INSURANCE	42,000	45,700	45,700	45,700	45,700	45,700
UTILITY	59,069	102,729	77,729	127,729	77,729	102,729
OTHER CONTRACTUAL SERVICES	94,906	95,056	95,156	95,156	95,156	95,156
TOTAL CONTRACTUAL SERVICES	**$ 358,177**	**$ 358,479**	**$ 333,823**	**$ 385,693**	**$ 335,988**	**$ 362,010**
SUPPLIES & MATERIALS	$ 226,811	$ 258,516	$ 266,001	$ 273,712	$ 281,653	$ 289,832
TRANSPORTATION	16,396	15,580	15,980	16,400	16,841	17,304
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	21,108	28,850	23,940	24,033	24,128	24,227
UTILITIES	178,671	138,596	142,369	146,254	150,256	154,379
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	13,910	15,476	15,476	15,476	15,476	15,476
TOTAL GENERAL OPERATING	**$ 456,895**	**$ 457,018**	**$ 463,766**	**$ 475,874**	**$ 488,354**	**$ 501,218**
EQUIPMENT	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	32,500	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ 4,690**	**$ 37,190**	**$ 4,690**	**$ 4,690**	**$ 4,690**	**$ 4,690**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 1,367,014**	**$ 1,501,824**	**$ 1,486,781**	**$ 1,592,809**	**$ 1,592,185**	**$ 1,676,961**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 1,367,014**	**$ 1,501,824**	**$ 1,486,781**	**$ 1,592,809**	**$ 1,592,185**	**$ 1,676,961**

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.

2015-2024 Sewer Fund Revenues, Expenditures & Fund Balance



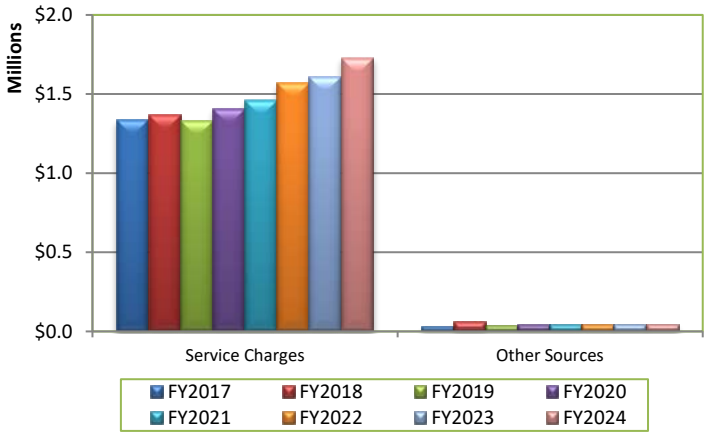
As illustrated in the above graphic, the fund balance peaked at $2.21 million in FY 2017. From that point forward, however, expenditures exceed revenue every year. As a result, the fund balance is projected to decline to a balance of $943.8 thousand in 2024.

Sewer Fund – Major Revenue Sources

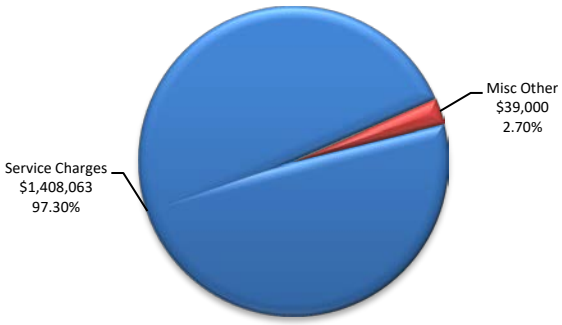
The city's sewer fund revenue for operations comes from two major sources: (1) charges for service; and (2) other sources.

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.

2017-2024 Sewer Fund Revenue Sources



2020 Revenue Budget Sewer Fund - by Category



Charges for Service

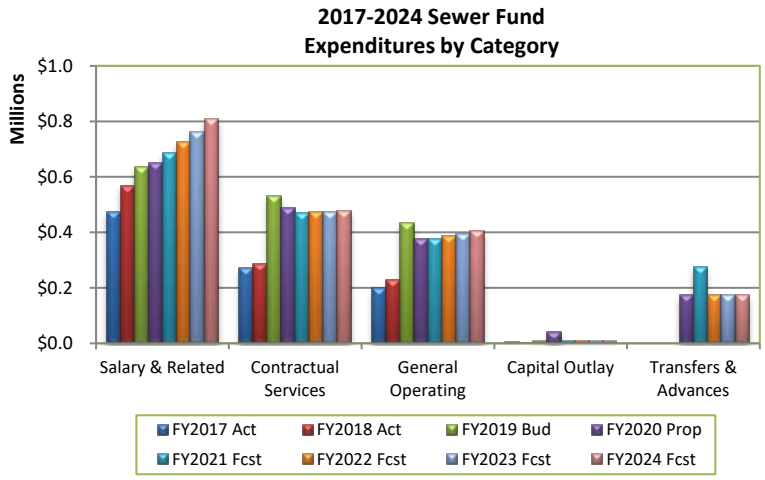
The city is projecting to receive approximately $1.41 million in service charge revenues, which represents 97.30% of total Sewer fund revenues. These revenues are derived from usage fees charged to the city's utility customers. Rate increases were approved by City Council in 2019 which will impact user rates in 2020, 2022 and 2024. In addition to the rate increases, some new account adds were included in the plan.

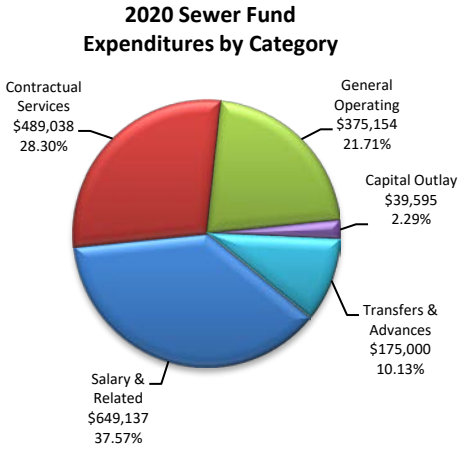
Other Sources

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 2020 this category is projected to be $39.0 thousand and is up by $4.1 thousand (11.62%) from FY 2019.

Sewer Fund – Expenditure Overview

The city's Sewer fund expenditure budget typically consists of five categories, the largest categories being Salary & Related (37.57%), Contractual Services (28.30%) and General Operating (21.71%). The other two remaining categories account for approximately 12.4% of the total.





The chart above illustrates the growth trends for each category since 2017. 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 and future 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 2020 appropriations for this fund are approximately $1.73 million and represent a $121.1 thousand (7.54%) increase over FY 2019.

Mission Statement

The mission of the Pataskala Utility Department is that of clean water. The Utility Department is also dedicated to providing a superb level of wastewater treatment. This treatment must meet the requirements of the Ohio EPA to ensure that Pataskala waterways remain clean and safe for recreational use, as well as becoming a source of drinking water for downstream communities. The Utility Department is also committed to providing excellent customer service by providing proactive maintenance on our infrastructure, maintaining friendly and positive interactions with our customers as well as posting monthly informational outreach articles to the City's social media platform. All members of the department are determined to accomplish our goal of "Clean Water In, Clean Water Out" in the most cost-effective manner possible.

Vision Statement

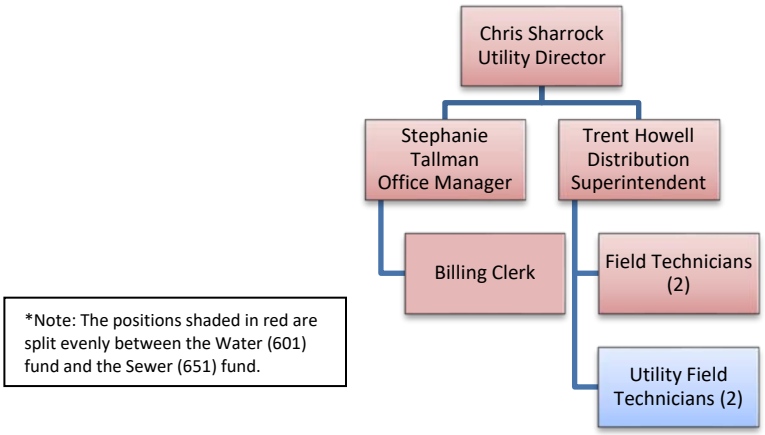
The vision of the Pataskala Utility department is:

- Protect the utility infrastructure through proper operation and proactive maintenance
- Continuous evaluation of system performance with a focus on improvements for the future
- Meeting or exceeding all requirements placed on the department by federal and state regulatory agencies
- Protect public health by providing the highest quality of drinking water through proper water supply operational techniques at all times
- Protect public health by providing the highest quality of reclaimed water through proper wastewater treatment operational techniques at all times
- Creation of a more informed customer through social media outreach and superb customer service
- Demonstrate an example of how much a small, dedicated team of professionals can accomplish in the realm of clean water.

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.



Goals & Objectives for 2019

- Continued collection system replacement/repair efforts due to failure.
- Creation of the Utility Operator 2 position. This position will serve as the back-up Operator of Record for the water and wastewater plants. This would not be an additional employee, but a promotional opportunity for existing employees.
- Continued updates of the sewer GIS system. $10,000 is budgeted annually to improve the accuracy of our GIS data. This data is used for everything from emergency response to future planning.
- Continued efforts to replace aging meters. Aging meters can run slow, reducing the revenue of the department. $10,000 is budgeted annually to ensure that any aging or failed meters are replaced.
- We will continuously evaluate our processes used to accomplish our mission of clean water. This will ensure that we are using the most current and best practices possible.
- Long term planning for the growth of the department. This will include infrastructure improvements, training and licensing of our employees, and necessary system upgrades.
- Evaluation of the newly enacted rate increase. I will work with the Finance Director and the City Administrator to ensure that the rate increase is working as planned to allow for the goal of clean water.
- Evaluate the Billing Department processes to ensure that we are effective as we can be. This evaluation will include analyzing any available technology that could assist with our efficiency.
- Increased focus on our Backflow Prevention Program. We will use the existing billing software to better track backflow devices in our system and the annual inspection that goes with them.
- Continued informational outreach to the public. We will continue with monthly informational posts to the City's social media platform explaining different aspects of the department. I believe that and informed public will better understand the efforts put forth by the department.
- Continuous efforts with our safety program. We all understand that safety is the number one concern in the department. We will have monthly safety meetings. We will constantly analyze our procedures to ensure we are as safe as possible and make changes whenever necessary
- Evaluation of the Utility Emergency Contingency Plan. This will include monthly practical testing

and training as part of our monthly safety meetings.

- Increased training and licensing for employees. I believe that a well-trained employee is critical in accomplishing our clean water mission. We will constantly look for available training and encourage the employees to pursue as many OEPA licenses as possible. .

Major Projects/Initiatives Included in the 2020 Budget:

Project	Amount
New and replacement trucks (split 50/50 with Water fund)	$32,500
GIS database updates	$10,000
GRAND TOTAL	**$42,500**

Overall, this department is budgeted at nearly $1.26 million and is down by $44.9 thousand (3.44%) from FY 2019. Proposed spending in this function for FY 2020 would be as follows:

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Salary & Related	$ 458,815	$ 499,702	$ 500,078	$ 376	0.08%
Contractual Services	201,299	368,298	349,544	(18,754)	-5.09%
General Operating	225,484	428,925	369,934	(58,991)	-13.75%
Capital Outlay	1,085	7,095	39,595	32,500	458.07%
Total	**$ 886,683**	**$ 1,304,020**	**$ 1,259,151**	**$ (44,869)**	**-3.44%**

Salary & Related Salaries and wages are down by $4.1 thousand (1.33%) due to the general 3.0% wage scale and employee step increases, mostly offset by the fund receiving less allocations of wages from the Water Operations fund. Pension, taxes and insurance are up by $0.7 thousand (0.37%) due to increased insurance coverage costs partially offset by the reduced wage base.

Contractual Services This category is budgeted at $349.5 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 $18.8 thousand (5.09%) from FY 2019 due to reduced planned maintenance.

General Operating This category is budgeted at $369.9 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 $59.0 thousand (13.75%) from FY 2019, and is due to planned spending on operating supplies, fuel and salt/chemicals coming in line with recent history.

Capital Outlay For FY 2020, $32.5 thousand has been budgeted in this category, and is planned for the purchase of a new truck and a replacement truck. The cost of both vehicles is being split 50/50 with the water fund.

General Government

The appropriations and expenditures in this department represent a 30% 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 $161.0 thousand, and is down by $10.0 thousand (5.87%) when compared to the FY 2019 budget. The decrease is due to: (1) reduced project-related engineering (down $10.0 thousand); and (2) reduced liability insurance (down $11.5 thousand), partially offset by (3) increased wage and benefit allocation (up $13.2 thousand).

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Salary & Related	$ 55,070	$ 66,751	$ 79,912	$ 13,161	19.72%
Contractual Services	41,640	101,798	78,600	(23,198)	-22.79%
General Operating	2,490	2,500	2,500	-	0.00%
Total	**$ 99,200**	**$ 171,049**	**$ 161,012**	**$ (10,037)**	**-5.87%**

Salary & Related Salaries and wages are up by $9.0 thousand (20.36%) due to the wage scale and step increase and a greater allocation percentage. Pension, taxes and insurance are up by $4.2 thousand (18.47%) from FY 2019 and are due to the higher wage base.

Contractual Services This category is down by $23.2 thousand (15.9%) due to: (1) reduced engineering and inspection services in FY 2020; and (2) reduced liability insurance costs.

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, unchanged from the level in the FY 2019 budget.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ 32,500	$ 40,000	$ 40,000	$ -	0.00%
General Operating	-	-	-	-	0.00%
Total	**$ 32,500**	**$ 40,000**	**$ 40,000**	**$ -**	**0.00%**

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 $92.8

thousand and is up by $1.0 thousand (1.09%) when compared to the FY 2019 budget. The increase is primarily due to the wage scale 3.0% increase.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Salary & Related	$ 54,457	$ 68,219	$ 69,147	$ 928	1.36%
Contractual Services	11,571	21,235	20,894	(341)	-1.61%
General Operating	-	2,304	2,720	416	18.06%
Total	**$ 66,028**	**$ 91,758**	**$ 92,761**	**$ 1,003**	**1.09%**

Salary & Related This category is up by $10 thousand (1.36%) due to the 3.0% general wage increase incorporated into the wage and benefit calculations.

Contractual Services This category is down by $0.3 thousand (1.61%) due to lower GAAP compilation/audit fees in FY 2020.

General Operating This category is up by $0.4 thousand (18.06%) due to the allocation of departmental expenses on supplies, equipment and other general operating expenses in FY 2020.

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 $175,000 is being proposed for FY 2020 whose purpose is to fund debt service on Sewer utility-related debt.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Transfers & Advances	$ -	$ -	$ 175,000	$ 175,000	100.00%
Total	**$ -**	**$ -**	**$ 175,000**	**$ 175,000**	**100.00%**

Transfers & Advances Any proposed spending in this category is intended 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:	**$175,000**
Sewer Utility Debt Service Fund (654)	$175,000

Advances:	**$175,000**

No advances planned

CITY OF PATASKALA, OHIO
2016 - 2024 FINANCIAL STATEMENT
651 - SEWER UTILITY FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 1,191,283**	**$ 1,447,939**	**$ 1,869,848**	**$ 2,209,171**	**$ 1,965,285**	**$ 1,684,424**	**$ 1,370,875**	**$ 1,213,079**	**$ 1,047,095**
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	$ 1,314,829	$ 1,337,255	$ 1,365,913	$ 1,328,000	$ 1,408,063	$ 1,461,444	$ 1,570,077	$ 1,609,004	$ 1,728,705
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ 1,314,829**	**$ 1,337,255**	**$ 1,365,913**	**$ 1,328,000**	**$ 1,408,063**	**$ 1,461,444**	**$ 1,570,077**	**$ 1,609,004**	**$ 1,728,705**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ 11,690	$ 19,205	$ 35,461	$ 22,440	$ 26,500	$ 26,900	$ 27,300	$ 27,710	$ 28,130
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	46,537	11,575	22,358	12,500	12,500	12,500	12,500	12,500	12,500
	Total Other Sources	**$ 58,227**	**$ 30,780**	**$ 57,820**	**$ 34,940**	**$ 39,000**	**$ 39,400**	**$ 39,800**	**$ 40,210**	**$ 40,630**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 1,373,056**	**$ 1,368,035**	**$ 1,423,733**	**$ 1,362,940**	**$ 1,447,063**	**$ 1,500,844**	**$ 1,609,877**	**$ 1,649,214**	**$ 1,769,335**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ 334,995	$ 321,152	$ 370,647	$ 399,841	$ 406,037	$ 425,131	$ 446,518	$ 464,377	$ 488,789
	Benefits	178,722	151,407	197,695	234,831	243,100	259,371	280,034	298,776	320,254
	Total Salary & Related	**$ 513,718**	**$ 472,559**	**$ 568,342**	**$ 634,672**	**$ 649,137**	**$ 684,502**	**$ 726,552**	**$ 763,153**	**$ 809,043**
Contractual Services		$ 336,902	$ 270,925	$ 287,009	$ 531,331	$ 489,038	$ 469,656	$ 472,646	$ 475,065	$ 477,869
General Operating		214,900	199,224	227,973	433,729	375,154	378,139	386,381	394,886	403,663
Capital Outlay		50,880	3,419	1,085	7,095	39,595	7,095	7,095	7,095	7,095
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		-	-	-	-	175,000	275,000	175,000	175,000	175,000
	Grand Total Expenditures	**$ 1,116,400**	**$ 946,126**	**$ 1,084,409**	**$ 1,606,826**	**$ 1,727,924**	**$ 1,814,392**	**$ 1,767,674**	**$ 1,815,199**	**$ 1,872,670**
Ending Fund Balance		**$ 1,447,939**	**$ 1,869,848**	**$ 2,209,171**	**$ 1,965,285**	**$ 1,684,424**	**$ 1,370,875**	**$ 1,213,079**	**$ 1,047,095**	**$ 943,759**
Fund Balance as % of Expenditures		129.70%	197.63%	203.72%	122.31%	97.48%	75.56%	68.63%	57.68%	50.40%

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 651 SEWER OPERATIONS

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 FY Actual	$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	$ 406,037	$ 399,841	$ 6,196	1.55%	$ 227,594	$ 370,647	$ 35,390	9.55%
TAXES & INSURANCE	169,691	166,744	2,947	1.77%	86,480	140,111	29,580	21.11%
PENSION	59,569	58,387	1,182	2.02%	33,344	52,132	7,437	14.27%
EMPLOYEE BENEFITS	13,840	9,700	4,140	42.68%	4,347	5,453	8,387	153.82%
TOTAL SALARY & RELATED	**$ 649,137**	**$ 634,672**	**$ 14,465**	**2.28%**	**$ 351,764**	**$ 568,342**	**$ 80,795**	**14.22%**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FINANCIAL & LEGAL	58,294	58,935	(641)	-1.09%	23,794	42,846	15,448	36.06%
ENGINEERING & PLANNING	27,500	40,000	(12,500)	-31.25%	18,894	12,250	15,250	124.49%
MAINTENANCE & INSURANCE	42,700	48,500	(5,800)	-11.96%	15,026	18,637	24,063	129.11%
UTILITY	252,507	266,076	(13,569)	-5.10%	99,659	153,623	98,884	64.37%
OTHER CONTRACTUAL SERVICES	108,037	117,819	(9,782)	-8.30%	45,110	59,653	48,384	81.11%
TOTAL CONTRACTUAL SERVICES	**$ 489,038**	**$ 531,331**	**$ (42,293)**	**-7.96%**	**$ 202,484**	**$ 287,009**	**$ 202,029**	**70.39%**
SUPPLIES & MATERIALS	$ 115,516	$ 152,169	$ (36,653)	-24.09%	$ 13,118	$ 85,363	$ 30,153	35.32%
TRANSPORTATION	26,100	28,896	(2,796)	-9.68%	7,107	14,794	11,306	76.42%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	53,600	44,710	8,890	19.88%	14,002	24,309	29,291	120.50%
UTILITIES	156,342	185,123	(28,781)	-15.55%	78,254	99,784	56,558	56.68%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	23,596	22,830	766	3.36%	6,821	3,723	19,873	533.72%
TOTAL GENERAL OPERATING	**$ 375,154**	**$ 433,729**	**$ (58,575)**	**-13.50%**	**$ 119,301**	**$ 227,973**	**$ 147,181**	**64.56%**
EQUIPMENT	$ 7,095	$ 7,095	$ 0	0.00%	$ 1,933	$ 1,085	$ 6,010	554.08%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	32,500	-	32,500	100.00%	-	-	32,500	100.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**$ 39,595**	**$ 7,095**	**$ 32,500**	**458.08%**	**$ 1,933**	**$ 1,085**	**$ 38,510**	**3550.22%**
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)	**$ 1,552,924**	**$ 1,606,826**	**$ (53,902)**	**-3.35%**	**$ 675,482**	**$ 1,084,409**	**$ 468,515**	**43.20%**
TOTAL TRANSFERS & ADVANCES	**$ 175,000**	**$ -**	**$ 175,000**	**100.00%**	**$ -**	**$ -**	**$ 175,000**	**100.00%**
GRAND TOTAL EXPENSE	**$ 1,727,924**	**$ 1,606,826**	**$ 121,098**	**7.54%**	**$ 675,482**	**$ 1,084,409**	**$ 643,515**	**59.34%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 651 SEWER OPERATIONS

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
SALARIES & WAGES	$ 399,841	$ 406,037	$ 425,131	$ 446,518	$ 464,377	$ 488,789
TAXES & INSURANCE	166,744	169,691	183,117	200,606	216,659	234,527
PENSION	58,387	59,569	62,324	65,402	67,989	71,497
EMPLOYEE BENEFITS	9,700	13,840	13,930	14,026	14,128	14,230
TOTAL SALARY & RELATED	**$ 634,672**	**$ 649,137**	**$ 684,502**	**$ 726,552**	**$ 763,153**	**$ 809,043**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	58,935	58,294	59,738	60,228	61,147	61,451
ENGINEERING & PLANNING	40,000	27,500	27,500	27,500	27,500	27,500
MAINTENANCE & INSURANCE	48,500	42,700	44,200	45,700	47,200	48,700
UTILITY	266,076	252,507	230,081	230,081	230,081	230,081
OTHER CONTRACTUAL SERVICES	117,819	108,037	108,137	109,137	109,137	110,137
TOTAL CONTRACTUAL SERVICES	**$ 531,331**	**$ 489,038**	**$ 469,656**	**$ 472,646**	**$ 475,065**	**$ 477,869**
SUPPLIES & MATERIALS	$ 152,169	$ 115,516	$ 118,501	$ 121,577	$ 124,744	$ 128,006
TRANSPORTATION	28,896	26,100	26,900	27,740	28,622	29,548
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	44,710	53,600	48,600	48,600	48,600	48,600
UTILITIES	185,123	156,342	160,542	164,868	169,324	173,913
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	22,830	23,596	23,596	23,596	23,596	23,596
TOTAL GENERAL OPERATING	**$ 433,729**	**$ 375,154**	**$ 378,139**	**$ 386,381**	**$ 394,886**	**$ 403,663**
EQUIPMENT	$ 7,095	$ 7,095	$ 7,095	$ 7,095	$ 7,095	$ 7,095
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	32,500	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ 7,095**	**$ 39,595**	**$ 7,095**	**$ 7,095**	**$ 7,095**	**$ 7,095**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 1,606,826**	**$ 1,552,924**	**$ 1,539,392**	**$ 1,592,674**	**$ 1,640,199**	**$ 1,697,670**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ 175,000**	**$ 275,000**	**$ 175,000**	**$ 175,000**	**$ 175,000**
GRAND TOTAL EXPENSE	**$ 1,606,826**	**$ 1,727,924**	**$ 1,814,392**	**$ 1,767,674**	**$ 1,815,199**	**$ 1,872,670**

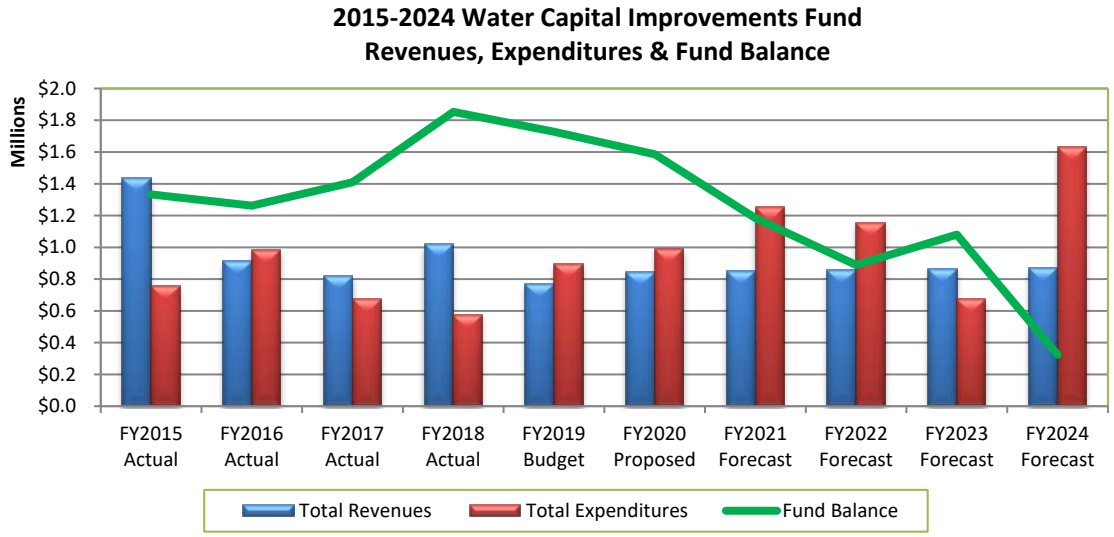
OTHER WATER UTILITY FUNDS

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 hit its peak in FY 2018 and is projected to decline each year (with the exception of FY 2023) until FY 2024, where the fund will have a balance of $323.7 thousand. This decline is due to the increased debt service related to a number of significant capital improvement projects previously and proposed to be undertaken. 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 $475-600,000 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 2020 appropriations for this fund are $989.0 thousand and represent a $92.2 thousand (10.28%) increase over FY 2019.

Water Utility

Due to the limited funds available during the forecast period, the only proposed spending in this fund for FY 2020 would be as follows:

Project	Amount
Beehwood Trails tower #2 painting (WTR-15-014)	$270,000
Water pump replacement program (WTR-19-001)	$ 20,000
Meter replacement program (WTR-14-004)	$ 10,000
GRAND TOTAL	**$300,000**

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ -	$ 135,000	$ 270,000	$ 135,000	100.00%
General Operating	700	27,000	-	(27,000)	-100.00%
Capital Outlay	113,404	53,130	30,000	(23,130)	-43.53%
Total	**$ 114,104**	**$ 215,130**	**$ 300,000**	**$ 84,870**	**39.45%**

Contractual Services This line has been budgeted at $270.0 thousand and is up by $135.0 thousand from FY 2019. In FY 2020, the repainting of Beechwood Trails tower #2 is proposed which explains the significant rate of increase year over year.

General Operating This line has been budgeted at $0 and is down by $27.0 thousand (100%) from FY 2019. In FY 2019, a well liner and other small-scale improvements were planned which caused the significant rate of decrease year over year.

Capital Outlay This line has been budgeted at $30 thousand and is down by $23.1 thousand (43.53%) from FY 2019. This line provides funding for 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 $89 thousand and is up by $7.3 thousand (8.97%) from FY 2019. Planned spending includes:

Project	Amount
Beechwood Trails tower #2 painting (WTR-15-014)	$30,000
Jefferson Street water project (WTR-20-004)	$29,000
Beechwood Trails tower #1 painting (WTR-15-013)	$25,000
Miscellaneous project-related engineering	$5,000
GRAND TOTAL	**$89,000**

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ 38,102	$ 81,673	$ 89,000	$ 7,327	8.97%
General Operating	-	-	-	-	0.00%
Total	**$ 38,102**	**$ 81,673**	**$ 89,000**	**$ 7,327**	**8.97%**

Contractual Services Spending in this category is related to engineering and design services related to any water distribution system improvements. For FY 2020, the line is $89 thousand and slightly higher than the amount in the 2019 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 unchanged from FY 2019. Transfers from this fund are to fund debt service on Water utility-related debt.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Transfers & Advances	$ 425,000	$ 600,000	$ 600,000	$ -	0.00%
Total	**$ 425,000**	**$ 600,000**	**$ 600,000**	**$ -**	**0.00%**

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
2016 - 2024 FINANCIAL STATEMENT
602 - WATER CAPITAL IMPROVEMENTS

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 1,333,146**	**$ 1,262,781**	**$ 1,409,346**	**$ 1,852,848**	**$ 1,728,085**	**$ 1,585,515**	**$ 1,184,517**	**$ 889,164**	**$ 1,080,519**
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	$ 905,567	$ 808,072	$ 993,104	$ 762,000	$ 824,240	$ 830,482	$ 836,787	$ 843,155	$ 849,587
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ 905,567**	**$ 808,072**	**$ 993,104**	**$ 762,000**	**$ 824,240**	**$ 830,482**	**$ 836,787**	**$ 843,155**	**$ 849,587**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ 9,602	$ 13,767	$ 27,603	$ 10,040	$ 22,190	$ 22,520	$ 22,860	$ 23,200	$ 23,550
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Total Other Sources	**$ 9,602**	**$ 13,767**	**$ 27,603**	**$ 10,040**	**$ 22,190**	**$ 22,520**	**$ 22,860**	**$ 23,200**	**$ 23,550**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 915,169**	**$ 821,838**	**$ 1,020,707**	**$ 772,040**	**$ 846,430**	**$ 853,002**	**$ 859,647**	**$ 866,355**	**$ 873,137**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ 20,116	$ 68,387	$ 38,802	$ 216,673	$ 359,000	$ 324,000	$ -	$ 110,000	$ -
General Operating		-	-	-	27,000	-	-	-	-	-
Capital Outlay		335,419	6,885	113,404	53,130	30,000	330,000	570,000	90,000	1,130,000
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		630,000	600,000	425,000	600,000	600,000	600,000	585,000	475,000	500,000
	Grand Total Expenditures	**$ 985,535**	**$ 675,273**	**$ 577,206**	**$ 896,803**	**$ 989,000**	**$ 1,254,000**	**$ 1,155,000**	**$ 675,000**	**$ 1,630,000**
Ending Fund Balance		**$ 1,262,781**	**$ 1,409,346**	**$ 1,852,848**	**$ 1,728,085**	**$ 1,585,515**	**$ 1,184,517**	**$ 889,164**	**$ 1,080,519**	**$ 323,656**
Fund Balance as % of Expenditures		128.13%	208.71%	321.00%	192.69%	160.31%	94.46%	76.98%	160.08%	19.86%

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 602 WATER CAPITAL IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 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	89,000	81,673	7,327	8.97%	556	38,102	50,898	133.58%
MAINTENANCE & INSURANCE	270,000	60,000	210,000	350.00%	38,378	-	270,000	100.00%
UTILITY	-	62,000	(62,000)	-100.00%	24,248	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	13,000	(13,000)	-100.00%	12,800	700	(700)	-100.00%
TOTAL CONTRACTUAL SERVICES	**$ 359,000**	**$ 216,673**	**$ 142,327**	**65.69%**	**$ 75,982**	**$ 38,802**	**$ 320,198**	**825.20%**
SUPPLIES & MATERIALS	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	27,000	(27,000)	-100.00%	12,290	-	-	0.00%
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%**	**$ 12,290**	**$ -**	**$ -**	**0.00%**
EQUIPMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	30,000	53,130	(23,130)	-43.53%	41,990	113,404	(83,404)	-73.55%
TOTAL CAPITAL OUTLAY	**$ 30,000**	**$ 53,130**	**$ (23,130)**	**-43.53%**	**$ 41,990**	**$ 113,404**	**$ (83,404)**	**-73.55%**
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)	**$ 389,000**	**$ 296,803**	**$ 92,197**	**31.06%**	**$ 130,262**	**$ 152,206**	**$ 236,794**	**155.57%**
TOTAL TRANSFERS & ADVANCES	**$ 600,000**	**$ 600,000**	**$ -**	**0.00%**	**$ 600,000**	**$ 425,000**	**$ 175,000**	**41.18%**
GRAND TOTAL EXPENSE	**$ 989,000**	**$ 896,803**	**$ 92,197**	**10.28%**	**$ 730,262**	**$ 577,206**	**$ 411,794**	**71.34%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

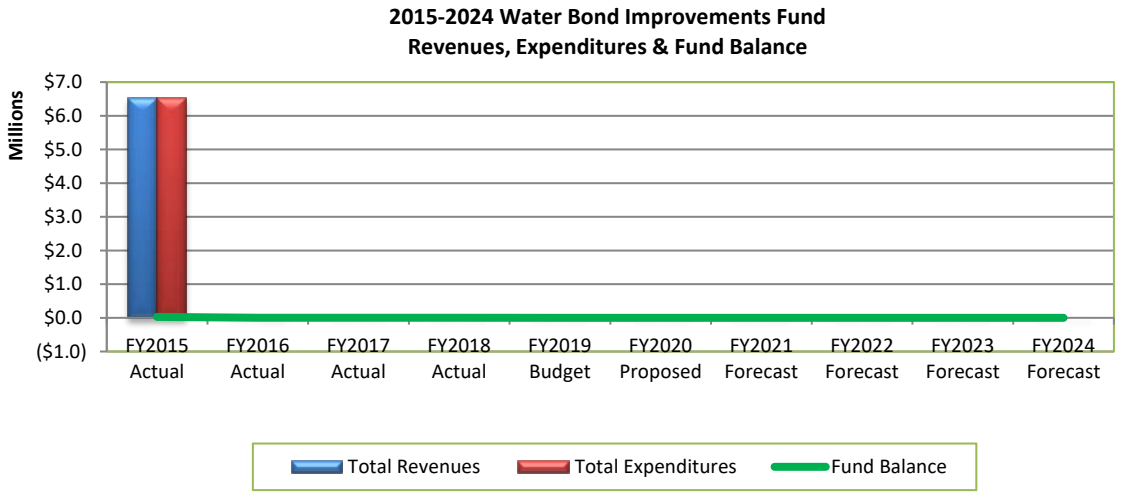
FUND: 602 WATER CAPITAL IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	81,673	89,000	54,000	-	110,000	-
MAINTENANCE & INSURANCE	60,000	270,000	270,000	-	-	-
UTILITY	62,000	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	13,000	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 216,673**	**$ 359,000**	**$ 324,000**	**$ -**	**$ 110,000**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	27,000	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ 27,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	53,130	30,000	330,000	570,000	90,000	1,130,000
TOTAL CAPITAL OUTLAY	**$ 53,130**	**$ 30,000**	**$ 330,000**	**$ 570,000**	**$ 90,000**	**$ 1,130,000**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 296,803**	**$ 389,000**	**$ 654,000**	**$ 570,000**	**$ 200,000**	**$ 1,130,000**
TOTAL TRANSFERS & ADVANCES	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 585,000**	**$ 475,000**	**$ 500,000**
GRAND TOTAL EXPENSE	**$ 896,803**	**$ 989,000**	**$ 1,254,000**	**$ 1,155,000**	**$ 675,000**	**$ 1,630,000**

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 transferred to the appropriate debt service fund. The spike of revenue and spending in 2015 reflect the advance refunding of the initial bonds. 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 2020 budget for this fund is $0 thousand.

Transfers & Advances

Proposed spending in this fund for FY 2020 would be as follows:

Project	Amount
No transfers are planned	$0
GRAND TOTAL	**$160**

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Transfers & Advances	$ -	$ 160	$ -	$ (160)	-100.00%
Total	**$ -**	**$ 160**	**$ -**	**$ (160)**	**-100.00%**

CITY OF PATASKALA, OHIO
2016 - 2024 FINANCIAL STATEMENT
603 - WATER BOND IMPROVEMENTS

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		$ 27,944	$ 155	$ 157	$ 160	$ 3	$ 3	$ 3	$ 3	$ 3
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	$ 94	$ 2	$ 3	$ 3	$ -	$ -	$ -	$ -	$ -
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Total Other Sources	**$ 94**	**$ 2**	**$ 3**	**$ 3**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 94**	**$ 2**	**$ 3**	**$ 3**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Operating		-	-	-	-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-	-	-	-
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		27,882	-	-	160	-	-	-	-	-
	Grand Total Expenditures	**$ 27,882**	**$ -**	**$ -**	**$ 160**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance		**$ 155**	**$ 157**	**$ 160**	**$ 3**	**$ 3**	**$ 3**	**$ 3**	**$ 3**	**$ 3**
Fund Balance as % of Expenditures		0.56%	0.00%	0.00%	1.96%	#DIV/0!	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

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Jun-18 YTD Actual	2018 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**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ -**	**$ 160**	**$ (160)**	**-100.00%**	**$ 160**	**$ -**	**$ -**	**0.00%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 603 WATER BOND IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 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**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

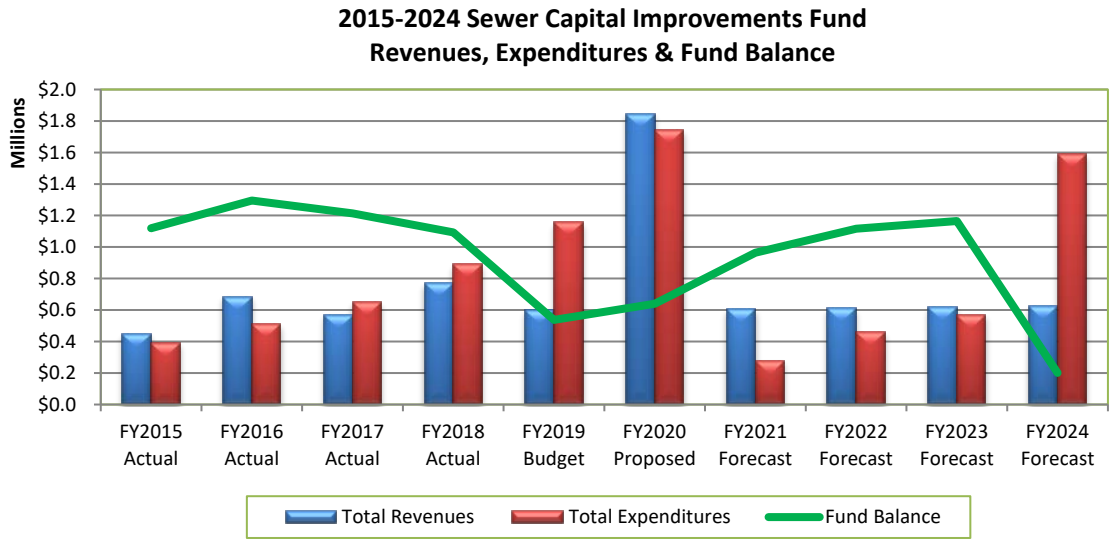
OTHER SEWER UTILITY FUNDS

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 previously peaked in 2016 at $1.3 million in 2016. The fund is projected to decline dramatically from 2017 through 2019. In 2020 through 2023, revenues are projected to exceed expenses with the result being an increasing balance. However, significant planned spending in 2024 drops the balance to $200.8 thousand as of year-end 2024. This is more the result of spending being restrained due to revenues being insufficient 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 2019, the proposed spending in this fund for FY 2020 would be as follows:

Project	Amount
WRF upgrade project (SWR-14-019) – OEPA loan funded project	$1,250,000
Annual sewer pump replacement program (SWR-19-002)	20,000

Annual meter replacement program (SWR-14-004)	10,000
GRAND TOTAL	**$1,280,000**

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ 9,580	$ 42,920	$ -	$ (42,920)	-100.00%
General Operating	-	-	-	-	0.00%
Capital Outlay	480,505	630,000	1,280,000	650,000	103.17%
Total	**$ 490,085**	**$ 672,920**	**$ 1,280,000**	**$ 607,080**	**90.22%**

Contractual Services This line has been budgeted at $0 thousand and in the past has provided funding for major sewer plant and system maintenance. This amount is $42.9 thousand (100%) lower than in the FY 2019 budget.

Capital Outlay This line has been budgeted at $1.28 million and is up by $650.0 thousand (103.2%) due to increased one-time capital spending in 2020. The FY 2020 spending is for construction of the WRF improvements.

General Government

Appropriations and expenditures in this department represent the recording of any engineering-related expenses. In FY 2020, $40.0 thousand in appropriations have been requested for such services.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Contractual Services	$ -	$ 50,000	$ 40,000	$ (10,000)	-20.00%
General Operating	-	-	-	-	0.00%
Total	**$ -**	**$ 50,000**	**$ 40,000**	**$ (10,000)**	**-20.00%**

Contractual Services This line has been budgeted at $40.0 thousand and is down by 20% from FY 2019. In FY 2020, the budget provides funding for the engineering and design services related to water reclamation facility 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 $425.0 thousand, a decrease of $25.0 thousand (2.30%) from FY 2019. Transfers from this fund are to fund debt service on Sewer utility-related debt.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Transfers & Advances	$ 400,000	$ 435,000	$ 425,000	$ (10,000)	-2.30%
Total	**$ 400,000**	**$ 435,000**	**$ 425,000**	**$ (10,000)**	**-2.30%**

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:	**$425,000**
Sewer Debt Service Fund (654)	$425,000

Advances:	**$0**

No advances planned

CITY OF PATASKALA, OHIO
2016 - 2024 FINANCIAL STATEMENT
652 - SEWER CAPITAL IMPROVEMENTS

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 1,118,815**	**$ 1,295,075**	**$ 1,213,617**	**$ 1,092,930**	**$ 537,360**	**$ 639,801**	**$ 964,255**	**$ 1,115,833**	**$ 1,164,637**
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	$ 675,608	$ 556,647	$ 747,557	$ 588,210	$ 583,160	$ 590,030	$ 597,010	$ 604,090	$ 611,280
	General Government Fees	-	-	-	-	-	-	-	-	-
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	**$ 675,608**	**$ 556,647**	**$ 747,557**	**$ 588,210**	**$ 583,160**	**$ 590,030**	**$ 597,010**	**$ 604,090**	**$ 611,280**
Fines & Forfeitures	Mayor's Court	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Total Fines & Forfeitures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources	Investment Income	$ 9,516	$ 13,156	$ 21,841	$ 14,140	$ 14,281	$ 14,424	$ 14,568	$ 14,714	$ 14,861
	Bond/Note Issuance	-	-	-	-	1,250,000	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Total Other Sources	**$ 9,516**	**$ 13,156**	**$ 21,841**	**$ 14,140**	**$ 1,264,281**	**$ 14,424**	**$ 14,568**	**$ 14,714**	**$ 14,861**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 685,125**	**$ 569,803**	**$ 769,398**	**$ 602,350**	**$ 1,847,441**	**$ 604,454**	**$ 611,578**	**$ 618,804**	**$ 626,141**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ 36,871	$ 4,817	$ 9,580	$ 92,920	$ 40,000	$ -	$ -	$ 50,000	$ -
General Operating		-	-	-	-	-	-	-	-	-
Capital Outlay		206,993	196,444	480,505	630,000	1,280,000	80,000	70,000	130,000	1,200,000
Debt Service		-	-	-	-	-	-	-	-	-
Transfers & Advances		265,000	450,000	400,000	435,000	425,000	200,000	390,000	390,000	390,000
	Grand Total Expenditures	**$ 508,865**	**$ 651,261**	**$ 890,085**	**$ 1,157,920**	**$ 1,745,000**	**$ 280,000**	**$ 460,000**	**$ 570,000**	**$ 1,590,000**
Ending Fund Balance		**$ 1,295,075**	**$ 1,213,617**	**$ 1,092,930**	**$ 537,360**	**$ 639,801**	**$ 964,255**	**$ 1,115,833**	**$ 1,164,637**	**$ 200,778**
Fund Balance as % of Expenditures		254.50%	186.35%	122.79%	46.41%	36.66%	344.38%	242.57%	204.32%	12.63%

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 652 SEWER CAPITAL IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 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	40,000	50,000	(10,000)	-20.00%	-	-	40,000	100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	42,920	(42,920)	-100.00%	7,920	9,580	(9,580)	-100.00%
TOTAL CONTRACTUAL SERVICES	**$ 40,000**	**$ 92,920**	**$ (52,920)**	**-56.95%**	**$ 7,920**	**$ 9,580**	**$ 30,420**	**317.54%**
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	1,280,000	630,000	650,000	103.17%	62,614	480,505	799,495	166.39%
TOTAL CAPITAL OUTLAY	**$ 1,280,000**	**$ 630,000**	**$ 650,000**	**103.17%**	**$ 62,614**	**$ 480,505**	**$ 799,495**	**166.39%**
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)	**$ 1,320,000**	**$ 722,920**	**$ 597,080**	**82.59%**	**$ 70,534**	**$ 490,085**	**$ 829,915**	**169.34%**
TOTAL TRANSFERS & ADVANCES	**$ 425,000**	**$ 435,000**	**$ (10,000)**	**-2.30%**	**$ 435,000**	**$ 400,000**	**$ 25,000**	**6.25%**
GRAND TOTAL EXPENSE	**$ 1,745,000**	**$ 1,157,920**	**$ 587,080**	**50.70%**	**$ 505,534**	**$ 890,085**	**$ 854,915**	**96.05%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

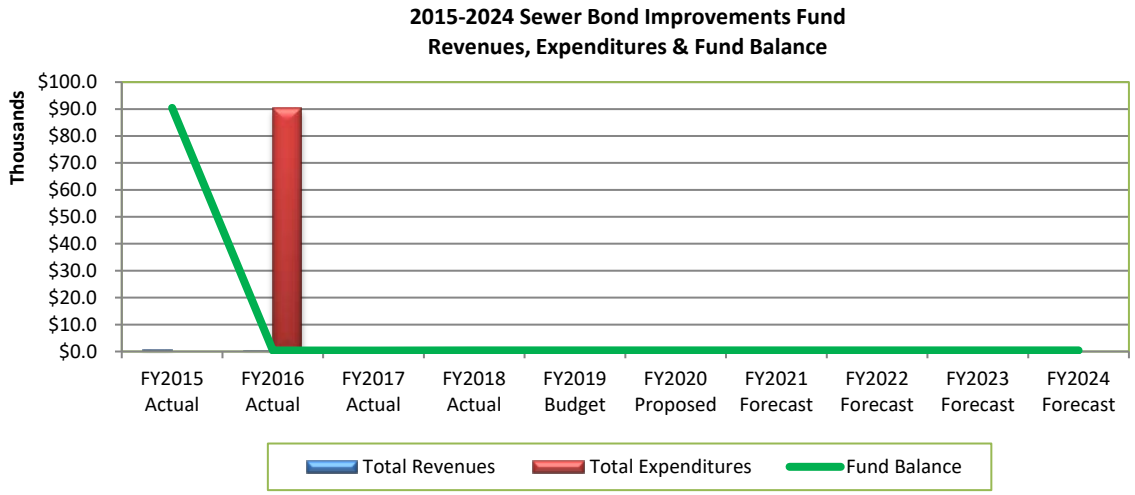
FUND: 652 SEWER CAPITAL IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
SALARIES & WAGES	$ -	$ -	$ -	$ -	$ -	$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GOVERNMENTAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	50,000	40,000	-	-	50,000	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	42,920	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	**$ 92,920**	**$ 40,000**	**$ -**	**$ -**	**$ 50,000**	**$ -**
SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	630,000	1,280,000	80,000	70,000	130,000	1,200,000
TOTAL CAPITAL OUTLAY	**$ 630,000**	**$ 1,280,000**	**$ 80,000**	**$ 70,000**	**$ 130,000**	**$ 1,200,000**
PRINCIPAL REPAYMENT	$ -	$ -	$ -	$ -	$ -	$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 722,920**	**$ 1,320,000**	**$ 80,000**	**$ 70,000**	**$ 180,000**	**$ 1,200,000**
TOTAL TRANSFERS & ADVANCES	**$ 435,000**	**$ 425,000**	**$ 200,000**	**$ 390,000**	**$ 390,000**	**$ 390,000**
GRAND TOTAL EXPENSE	**$ 1,157,920**	**$ 1,745,000**	**$ 280,000**	**$ 460,000**	**$ 570,000**	**$ 1,590,000**

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. In 2016 the expenditure was the final payout of retainage held on a sewer-related project. To date, all 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 2020 budget for this fund is $0.

Sewer Utility

Proposed spending in this fund for FY 2020 would be as follows:

Project	Amount
No spending proposed in this fund for FY 2020	$0
GRAND TOTAL	**$0**

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
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 2019. Transfers from this fund are typically used either to fund sewer infrastructure projects, or debt service on Sewer utility-related debt.

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
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 any proposed OPWC projects. Below is where the listing of transfers and advances from the Sewer bond improvements fund and the receiving funds would be found:

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

Advances:	**$0**
No advances planned	

CITY OF PATASKALA, OHIO
2016 - 2024 FINANCIAL STATEMENT
653 - SEWER BOND IMPROVEMENTS

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 90,433**	**$ 374**	**$ 379**	**$ 386**	**$ 386**	**$ 386**	**$ 386**	**$ 386**	**$ 386**
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	$ 302	$ 4	$ 7	$ -	$ -	$ -	$ -	$ -	$ -
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Total Other Sources	**$ 302**	**$ 4**	**$ 7**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers	Transfers & Advances In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Grand Total Revenue	**$ 302**	**$ 4**	**$ 7**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
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		**$ 374**	**$ 379**	**$ 386**	**$ 386**	**$ 386**	**$ 386**	**$ 386**	**$ 386**	**$ 386**
Fund Balance as % of Expenditures		0.41%	0.00%	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

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 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: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 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	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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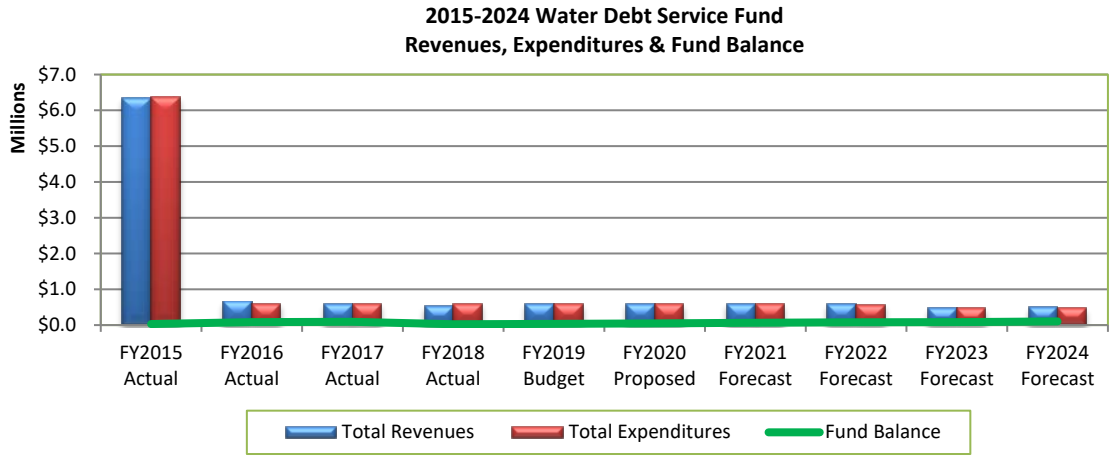
Water Debt Service (604)

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 $5-21 thousand annually from 2020 through 2024. 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 2020 appropriations for this fund are approximately $589.5 thousand and represent a $3.9 thousand (0.65%) decrease over FY 2019.

Utility Debt Service

The following debt service requirements have been proposed for FY 2019:

Project	Amount
2015 Water Service bonds (Series 2007 refunded)	$381,050
2014 General Obligation (GO) bonds	99,925
PNB Note – Main Street/SR-310 Improvements	108,515
GRAND TOTAL	**$589,490**

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Debt Service	$ 597,127	$ 593,359	$ 589,490	$ (3,869)	-0.65%
Total	**$ 597,127**	**$ 593,359**	**$ 589,490**	**$ (3,869)**	**-0.65%**

Debt Service Approximately $589.5 thousand has been proposed in this line item, and provides funding for the debt service on Water Utility-related debt.

CITY OF PATASKALA, OHIO
2016 - 2024 FINANCIAL STATEMENT
604 - WATER DEBT SERVICE FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 28,359**	**$ 85,132**	**$ 90,761**	**$ 23,838**	**$ 34,280**	**$ 48,504**	**$ 65,526**	**$ 76,721**	**$ 81,687**
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	$ 3,453	$ 4,867	$ 5,203	$ 3,641	$ 3,714	$ 3,788	$ 3,864	$ 3,941	$ 4,020
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Total Other Sources	**$ 3,453**	**$ 4,867**	**$ 5,203**	**$ 3,641**	**$ 3,714**	**$ 3,788**	**$ 3,864**	**$ 3,941**	**$ 4,020**
Transfers	Transfers & Advances In	$ 657,882	$ 600,000	$ 525,000	$ 600,160	$ 600,000	$ 600,000	$ 585,000	$ 475,000	$ 500,000
	Total Transfers	**$ 657,882**	**$ 600,000**	**$ 525,000**	**$ 600,160**	**$ 600,000**	**$ 600,000**	**$ 585,000**	**$ 475,000**	**$ 500,000**
	Grand Total Revenue	**$ 661,335**	**$ 604,867**	**$ 530,203**	**$ 603,801**	**$ 603,714**	**$ 603,788**	**$ 588,864**	**$ 478,941**	**$ 504,020**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Operating		-	-	-	-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-	-	-	-
Debt Service		604,562	599,238	597,127	593,359	589,490	586,766	577,669	473,975	483,175
Transfers & Advances		-	-	-	-	-	-	-	-	-
	Grand Total Expenditures	**$ 604,562**	**$ 599,238**	**$ 597,127**	**$ 593,359**	**$ 589,490**	**$ 586,766**	**$ 577,669**	**$ 473,975**	**$ 483,175**
Ending Fund Balance		**$ 85,132**	**$ 90,761**	**$ 23,838**	**$ 34,280**	**$ 48,504**	**$ 65,526**	**$ 76,721**	**$ 81,687**	**$ 102,532**
Fund Balance as % of Expenditures		14.08%	15.15%	3.99%	5.78%	8.23%	11.17%	13.28%	17.23%	21.22%

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 604 WATER DEBT SERVICE

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 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	$ 380,000	$ 375,000	$ 5,000	1.33%	$ 100,000	$ 370,000	$ 10,000	2.70%
INTEREST EXPENSE	209,490	218,359	(8,869)	-4.06%	110,012	227,127	(17,637)	-7.77%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ 589,490**	**$ 593,359**	**$ (3,869)**	**-0.65%**	**$ 210,012**	**$ 597,127**	**$ (7,637)**	**-1.28%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 589,490**	**$ 593,359**	**$ (3,869)**	**-0.65%**	**$ 210,012**	**$ 597,127**	**$ (7,637)**	**-1.28%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 589,490**	**$ 593,359**	**$ (3,869)**	**-0.65%**	**$ 210,012**	**$ 597,127**	**$ (7,637)**	**-1.28%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

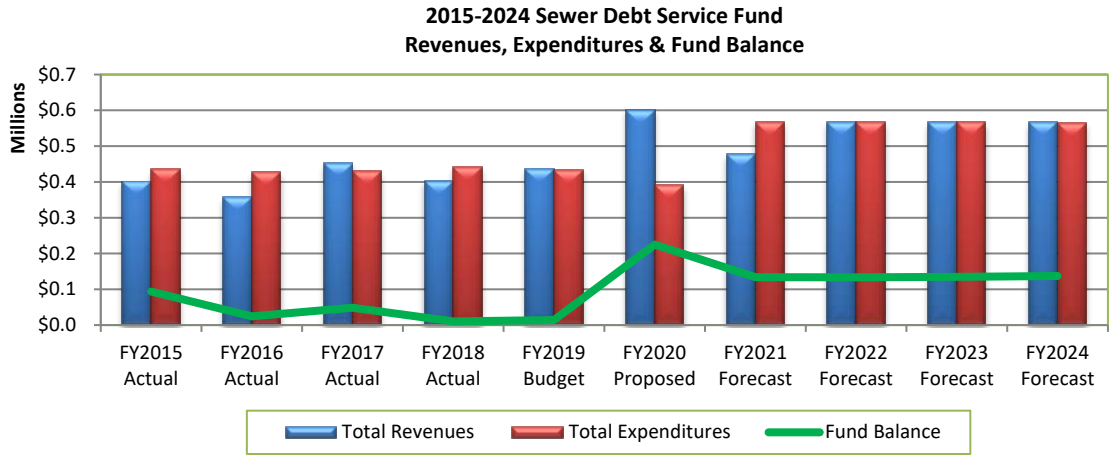
FUND: 604 WATER DEBT SERVICE

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 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	$ 375,000	$ 380,000	$ 385,000	$ 385,000	$ 290,000	$ 305,000
INTEREST EXPENSE	218,359	209,490	201,766	192,669	183,975	178,175
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ 593,359**	**$ 589,490**	**$ 586,766**	**$ 577,669**	**$ 473,975**	**$ 483,175**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 593,359**	**$ 589,490**	**$ 586,766**	**$ 577,669**	**$ 473,975**	**$ 483,175**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 593,359**	**$ 589,490**	**$ 586,766**	**$ 577,669**	**$ 473,975**	**$ 483,175**

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 $133-225 thousand annually from 2020 through 2024. 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 2020 appropriations for this fund are approximately $391.6 thousand and represent an $42.3 thousand (9.74%) decrease from FY 2019.

Utility Debt Service

The following debt service requirements have been proposed for FY 2020:

Project	Amount
2014 General Obligation (GO) bonds	$91,700
OWDA loans (all programs)	$299,889
GRAND TOTAL	**$391,589**

Budget Summary:

	FY 2018 Actual	FY 2019 Budget	FY 2020 Proposed	$ Incr/(Decr) 2020/2019	% Incr/(Decr) 2020/2019
Debt Service	$ 442,082	$ 433,868	$ 391,589	$ (42,279)	-9.74%
Total	**$ 442,082**	**$ 433,868**	**$ 391,589**	**$ (42,279)**	**-9.74%**

Debt Service Approximately $391.6 thousand has been proposed in this line item which provides funding for the debt service on Sewer Utility-related debt.

CITY OF PATASKALA, OHIO
2016 - 2024 FINANCIAL STATEMENT
654 - SEWER DEBT SERVICE FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
Beginning Fund Balance		**$ 93,898**	**$ 24,543**	**$ 48,354**	**$ 10,295**	**$ 13,967**	**$ 224,958**	**$ 133,724**	**$ 133,671**	**$ 134,851**
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	$ 2,118	$ 3,350	$ 4,024	$ 2,540	$ 2,580	$ 2,620	$ 2,660	$ 2,700	$ 2,740
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Total Other Sources	**$ 2,118**	**$ 3,350**	**$ 4,024**	**$ 2,540**	**$ 2,580**	**$ 2,620**	**$ 2,660**	**$ 2,700**	**$ 2,740**
Transfers	Transfers & Advances In	$ 355,361	$ 450,000	$ 400,000	$ 435,000	$ 600,000	$ 475,000	$ 565,000	$ 565,000	$ 565,000
	Total Transfers	**$ 355,361**	**$ 450,000**	**$ 400,000**	**$ 435,000**	**$ 600,000**	**$ 475,000**	**$ 565,000**	**$ 565,000**	**$ 565,000**
	Grand Total Revenue	**$ 357,479**	**$ 453,350**	**$ 404,024**	**$ 437,540**	**$ 602,580**	**$ 477,620**	**$ 567,660**	**$ 567,700**	**$ 567,740**
EXPENDITURES										
Salary & Related	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	-	-	-	-	-	-	-	-	-
	Total Salary & Related	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contractual Services		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Operating		-	-	-	-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-	-	-	-
Debt Service		426,834	429,539	442,082	433,868	391,589	568,854	567,713	566,520	565,328
Transfers & Advances		-	-	-	-	-	-	-	-	-
	Grand Total Expenditures	**$ 426,834**	**$ 429,539**	**$ 442,082**	**$ 433,868**	**$ 391,589**	**$ 568,854**	**$ 567,713**	**$ 566,520**	**$ 565,328**
Ending Fund Balance		**$ 24,543**	**$ 48,354**	**$ 10,295**	**$ 13,967**	**$ 224,958**	**$ 133,724**	**$ 133,671**	**$ 134,851**	**$ 137,263**
Fund Balance as % of Expenditures		5.75%	11.26%	2.33%	3.22%	57.45%	23.51%	23.55%	23.80%	24.28%

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

FUND: 654 SEWER DEBT SERVICE

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2020 Budget	2019 Budget	$ Increase / (Decrease)	% Increase/ (Decrease)	Aug-19 YTD Actual	2018 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	$ 289,383	$ 323,190	$ (33,807)	-10.46%	$ 98,438	$ 323,007	$ (33,624)	-10.41%
INTEREST EXPENSE	102,206	110,678	(8,472)	-7.65%	55,955	119,075	(16,869)	-14.17%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	**$ 391,589**	**$ 433,868**	**$ (42,279)**	**-9.74%**	**$ 154,393**	**$ 442,082**	**$ (50,493)**	**-11.42%**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 391,589**	**$ 433,868**	**$ (42,279)**	**-9.74%**	**$ 154,393**	**$ 442,082**	**$ (50,493)**	**-11.42%**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**$ -**	**0.00%**
GRAND TOTAL EXPENSE	**$ 391,589**	**$ 433,868**	**$ (42,279)**	**-9.74%**	**$ 154,393**	**$ 442,082**	**$ (50,493)**	**-11.42%**

CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS

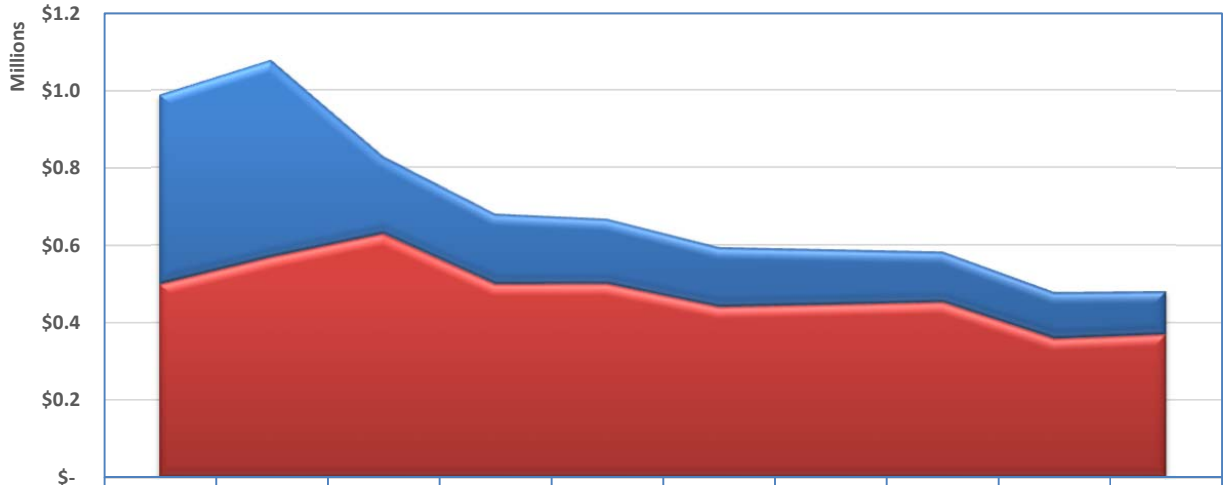
FUND: 654 SEWER DEBT SERVICE

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2019 Budget	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 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	$ 323,190	$ 289,383	$ 473,430	$ 479,041	$ 484,803	$ 490,721
INTEREST EXPENSE	110,678	102,206	95,424	88,672	81,717	74,607
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	**$ 433,868**	**$ 391,589**	**$ 568,854**	**$ 567,713**	**$ 566,520**	**$ 565,328**
TOTAL EXPENSE (w/o Transfers & Advances)	**$ 433,868**	**$ 391,589**	**$ 568,854**	**$ 567,713**	**$ 566,520**	**$ 565,328**
TOTAL TRANSFERS & ADVANCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL EXPENSE	**$ 433,868**	**$ 391,589**	**$ 568,854**	**$ 567,713**	**$ 566,520**	**$ 565,328**

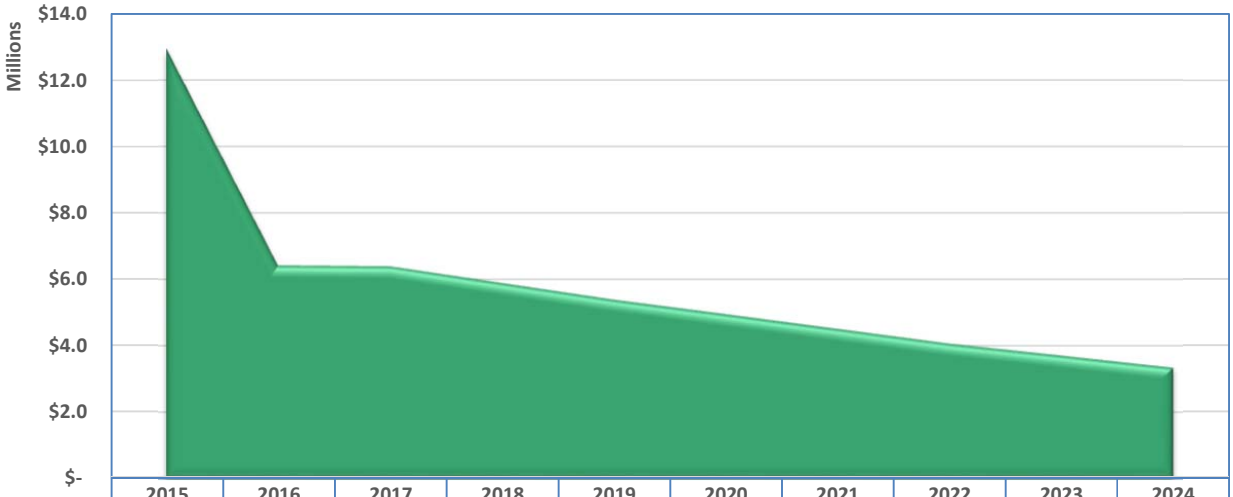
CITY OF PATASKALA, OHIO
OUTSTANDING DEBT & DEBT SERVICE ANALYSIS

Utility Funds Debt Service
2015 - 2024



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Interest	$488,084	$508,220	$200,032	$180,991	$167,453	$153,943	$142,054	$130,211	$119,855	$111,025
Principal	$498,484	$568,597	$628,849	$499,243	$499,784	$440,476	$446,323	$452,329	$358,498	$369,835

Utility Funds Outstanding Debt Balance
2015 - 2024



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Outstanding Balance	$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	$3,326,60

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 CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	5,598.50	-	-	-	**5,598.50**
Total OPWC CQ15U		$ 5,598.50	$ -	$ -	$ -	**$ 5,598.50**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**8,835.10**	**-**	**-**	**-**	**8,835.10**
Total OPWC Debt		**$ 8,835.10**	**$ -**	**$ -**	**$ -**	**$ 8,835.10**
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		**$ 1,007,777.42**	**$ 593,358.20**	**$ 433,865.84**	**$ 20,263.48**	**$ 2,055,264.94**

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 CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 55,985.00	$ -	$ 5,598.50	$ 50,386.50
OPWC Debt - All Issues				
Total OPWC Debt	**$ 209,381.70**	**$ -**	**$ 8,835.10**	**$ 200,546.60**
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	**$ 22,063,346.45**	**$ -**	**$ 1,414,399.62**	**$ 20,648,946.83**

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	6,132.46	-	-	-	**6,132.46**
Total OPWC CQ27R		$ 6,132.46	$ -	$ -	$ -	**$ 6,132.46**
OPWC CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	5,598.50	-	-	-	**5,598.50**
Total OPWC CQ15U		$ 5,598.50	$ -	$ -	$ -	**$ 5,598.50**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**14,967.56**	**-**	**-**	**-**	**14,967.56**
Total OPWC Debt		**$ 14,967.56**	**$ -**	**$ -**	**$ -**	**$ 14,967.56**
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 8421 - WRF Impr Design	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	-	-	25,872.00	-	**25,872.00**
Total OWDA 8421 - WRF Impr Design		$ -	$ -	$ 25,872.00	$ -	**$ 25,872.00**
OWDA XXXX - WRF Impr Construction	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	-	-	-	-	**-**
Total OWDA xxxx -WRF Impr Constr		$ -	$ -	$ -	$ -	**$ -**
OWDA Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ 70,505.24**	**$ 8,297.83**	**$ 78,803.07**
	Principal	**-**	**-**	**229,382.60**	**11,965.65**	**241,348.25**
Total OWDA Debt		**$ -**	**$ -**	**$ 299,887.84**	**$ 20,263.48**	**$ 320,151.32**
GRAND TOTAL DEBT		**$ 1,002,822.76**	**$ 589,489.59**	**$ 391,587.84**	**$ 20,263.48**	**$ 2,004,163.67**

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	$ 122,649.00	$ -	$ 6,132.46	$ 116,516.54
OPWC CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 50,386.50	$ -	$ 5,598.50	$ 44,788.00
OPWC Debt - All Issues				
Total OPWC Debt	**$ 200,546.60**	**$ -**	**$ 14,967.56**	**$ 185,579.04**
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 8421 - WRF Impr Design				
Total OWDA 8421 - WRF Impr Design	$ 129,360.00	$ -	$ 25,872.00	$ 103,488.00
OWDA XXXX - WRF Impr Construction				
Total OWDA xxxx -WRF Impr Constr	$ -	$ 1,250,000.00	$ -	$ 1,250,000.00
OWDA Debt - All Issues				
	-	-	-	-
Total OWDA Debt	**$ 3,088,867.06**	**$ 1,250,000.00**	**$ 241,348.25**	**$ 4,097,518.81**
GRAND TOTAL DEBT	**$ 20,778,306.83**	**$ 1,250,000.00**	**$ 1,398,101.91**	**$ 20,630,204.92**

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	6,132.46	-	-	-	**6,132.46**
Total OPWC CQ27R		$ 6,132.46	$ -	$ -	$ -	**$ 6,132.46**
OPWC CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	5,598.50	-	-	-	**5,598.50**
Total OPWC CQ15U		$ 5,598.50	$ -	$ -	$ -	**$ 5,598.50**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**14,967.56**	**-**	**-**	**-**	**14,967.56**
Total OPWC Debt		**$ 14,967.56**	**$ -**	**$ -**	**$ -**	**$ 14,967.56**
2014 LTGO Bonds	Interest	$ 154,225.00	$ 33,625.00	$ 30,500.00	$ -	**$ 218,350.00**
	Principal	300,000.00	65,000.00	60,000.00	-	**425,000.00**
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 8421 - WRF Impr Design	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	-	-	25,872.00	-	**25,872.00**
Total OWDA 8421 - WRF Impr Design		$ -	$ -	$ 25,872.00	$ -	**$ 25,872.00**
OWDA XXXX - WRF Impr Construction	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	-	-	178,582.00	-	**178,582.00**
Total OWDA xxxx -WRF Impr Constr		$ -	$ -	$ 178,582.00	$ -	**$ 178,582.00**
OWDA Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ 64,923.68**	**$ 7,915.51**	**$ 72,839.19**
	Principal	**-**	**-**	**413,429.02**	**12,347.97**	**425,776.99**
Total OWDA Debt		**$ -**	**$ -**	**$ 478,352.70**	**$ 20,263.48**	**$ 498,616.18**
GRAND TOTAL DEBT		**$ 1,001,542.85**	**$ 585,465.14**	**$ 568,852.70**	**$ 20,263.48**	**$ 2,176,124.17**

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	$ 116,516.54	$ -	$ 6,132.46	$ 110,384.08
OPWC CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 44,788.00	$ -	$ 5,598.50	$ 39,189.50
OPWC Debt - All Issues				
Total OPWC Debt	**$ 185,579.04**	**$ -**	**$ 14,967.56**	**$ 170,611.48**
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 8421 - WRF Impr Design				
Total OWDA 8421 - WRF Impr Design	$ 103,488.00	$ -	$ 25,872.00	$ 77,616.00
OWDA XXXX - WRF Impr Construction				
Total OWDA xxxx -WRF Impr Constr	$ 1,250,000.00	$ -	$ 178,582.00	$ 1,071,418.00
OWDA Debt - All Issues				
	-	-	-	-
Total OWDA Debt	**$ 4,097,518.81**	**$ -**	**$ 425,776.99**	**$ 3,671,741.82**
GRAND TOTAL DEBT	**$ 20,630,204.92**	**$ -**	**$ 1,603,566.95**	**$ 19,026,637.97**

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	6,132.46	-	-	-	**6,132.46**
Total OPWC CQ27R		$ 6,132.46	$ -	$ -	$ -	**$ 6,132.46**
OPWC CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	5,598.50	-	-	-	**5,598.50**
Total OPWC CQ15U		$ 5,598.50	$ -	$ -	$ -	**$ 5,598.50**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**14,967.56**	**-**	**-**	**-**	**14,967.56**
Total OPWC Debt		**$ 14,967.56**	**$ -**	**$ -**	**$ -**	**$ 14,967.56**
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 8421 - WRF Impr Design	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	-	-	25,872.00	-	**25,872.00**
Total OWDA 8421 - WRF Impr Design		$ -	$ -	$ 25,872.00	$ -	**$ 25,872.00**
OWDA XXXX - WRF Impr Construction	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	-	-	178,582.00	-	**178,582.00**
Total OWDA xxxx -WRF Impr Constr		$ -	$ -	$ 178,582.00	$ -	**$ 178,582.00**
OWDA Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ 59,371.03**	**$ 7,520.97**	**$ 66,892.00**
	Principal	**-**	**-**	**419,040.27**	**12,742.51**	**431,782.78**
Total OWDA Debt		**$ -**	**$ -**	**$ 478,411.30**	**$ 20,263.48**	**$ 498,674.78**
GRAND TOTAL DEBT		**$ 963,766.17**	**$ 576,368.61**	**$ 567,711.30**	**$ 20,263.48**	**$ 2,128,109.56**

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	$ 110,384.08	$ -	$ 6,132.46	$ 104,251.62
OPWC CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 39,189.50	$ -	$ 5,598.50	$ 33,591.00
OPWC Debt - All Issues				
Total OPWC Debt	**$ 170,611.48**	**$ -**	**$ 14,967.56**	**$ 155,643.92**
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 8421 - WRF Impr Design				
Total OWDA 8421 - WRF Impr Design	$ 77,616.00	$ -	$ 25,872.00	$ 51,744.00
OWDA XXXX - WRF Impr Construction				
Total OWDA xxxx -WRF Impr Constr	$ 1,071,418.00	$ -	$ 178,582.00	$ 892,836.00
OWDA Debt - All Issues				
	-	-	-	-
Total OWDA Debt	**$ 3,671,741.82**	**$ -**	**$ 431,782.78**	**$ 3,239,959.04**
GRAND TOTAL DEBT	**$ 19,026,637.97**	**$ -**	**$ 1,589,250.34**	**$ 17,437,387.63**

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	6,132.46	-	-	-	**6,132.46**
Total OPWC CQ27R		$ 6,132.46	$ -	$ -	$ -	**$ 6,132.46**
OPWC CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	5,598.50	-	-	-	**5,598.50**
Total OPWC CQ15U		$ 5,598.50	$ -	$ -	$ -	**$ 5,598.50**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**14,967.56**	**-**	**-**	**-**	**14,967.56**
Total OPWC Debt		**$ 14,967.56**	**$ -**	**$ -**	**$ -**	**$ 14,967.56**
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 8421 - WRF Impr Design	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	-	-	25,872.00	-	**25,872.00**
Total OWDA 8421 - WRF Impr Design		$ -	$ -	$ 25,872.00	$ -	**$ 25,872.00**
OWDA XXXX - WRF Impr Construction	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	-	-	178,582.00	-	**178,582.00**
Total OWDA xxxx -WRF Impr Constr		$ -	$ -	$ 178,582.00	$ -	**$ 178,582.00**
OWDA Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ 53,615.81**	**$ 7,113.84**	**$ 60,729.65**
	Principal	**-**	**-**	**424,802.27**	**13,149.64**	**437,951.91**
Total OWDA Debt		**$ -**	**$ -**	**$ 478,418.08**	**$ 20,263.48**	**$ 498,681.56**
GRAND TOTAL DEBT		**$ 857,722.23**	**$ 473,975.00**	**$ 566,518.08**	**$ 20,263.48**	**$ 1,918,478.79**

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	$ 104,251.62	$ -	$ 6,132.46	$ 98,119.16
OPWC CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 33,591.00	$ -	$ 5,598.50	$ 27,992.50
OPWC Debt - All Issues				
Total OPWC Debt	**$ 155,643.92**	**$ -**	**$ 14,967.56**	**$ 140,676.36**
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 8421 - WRF Impr Design				
Total OWDA 8421 - WRF Impr Design	$ 51,744.00	$ -	$ 25,872.00	$ 25,872.00
OWDA XXXX - WRF Impr Construction				
Total OWDA xxxx -WRF Impr Constr	$ 892,836.00	$ -	$ 178,582.00	$ 714,254.00
OWDA Debt - All Issues				
	-	-	-	-
Total OWDA Debt	**$ 3,239,959.04**	**$ -**	**$ 437,951.91**	**$ 2,802,007.13**
GRAND TOTAL DEBT	**$ 17,437,387.63**	**$ -**	**$ 1,409,704.14**	**$ 16,027,683.49**

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2024

		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	$ -	$ 148,450.00	$ -	$ -	**$ 148,450.00**
	Principal	-	235,000.00	-	-	**235,000.00**
Total 2015 Water Service Bonds		$ -	$ 383,450.00	$ -	$ -	**$ 383,450.00**
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	6,132.46	-	-	-	**6,132.46**
Total OPWC CQ27R		$ 6,132.46	$ -	$ -	$ -	**$ 6,132.46**
OPWC CQ15U - Columbia Rd Culvert	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	5,598.50	-	-	-	**5,598.50**
Total OPWC CQ15U		$ 5,598.50	$ -	$ -	$ -	**$ 5,598.50**
OPWC Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Principal	**14,967.56**	**-**	**-**	**-**	**14,967.56**
Total OPWC Debt		**$ 14,967.56**	**$ -**	**$ -**	**$ -**	**$ 14,967.56**
2014 LTGO Bonds	Interest	$ 135,925.00	$ 29,725.00	$ 26,900.00	$ -	**$ 192,550.00**
	Principal	320,000.00	70,000.00	60,000.00	-	**450,000.00**
Total 2014 Bonds		$ 455,925.00	$ 99,725.00	$ 86,900.00	$ -	**$ 642,550.00**
2018 LTGO Bonds - Police Facility	Interest	$ 6,104.50	$ -	$ -	$ -	**$ 6,104.50**
	Principal	285,000.00	-	-	-	**285,000.00**
Total 2016 Bonds		$ 291,104.50	$ -	$ -	$ -	**$ 291,104.50**
OWDA 5374 - SCADA	Interest	$ -	$ -	$ 537.57	$ -	**$ 537.57**
	Principal	-	-	2,860.01	-	**2,860.01**
Total OWDA 5374 - SCADA		$ -	$ -	$ 3,397.58	$ -	**$ 3,397.58**
OWDA 5735 - WWTP #2	Interest	$ -	$ -	$ 47,168.37	$ -	**$ 47,168.37**
	Principal	-	-	223,405.09	-	**223,405.09**
Total OWDA 5735 - WWTP #2		$ -	$ -	$ 270,573.46	$ -	**$ 270,573.46**
OWDA 5917 - The Oaks	Interest	$ -	$ -	$ -	$ 6,693.69	**$ 6,693.69**
	Principal	-	-	-	13,569.79	**13,569.79**
Total OWDA 5917 - The Oaks		$ -	$ -	$ -	$ 20,263.48	**$ 20,263.48**
OWDA 8421 - WRF Impr Design	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	-	-	25,872.00	-	**25,872.00**
Total OWDA 8421 - WRF Impr Design		$ -	$ -	$ 25,872.00	$ -	**$ 25,872.00**
OWDA XXXX - WRF Impr Construction	Interest	$ -	$ -	$ -	$ -	**$ -**
	Principal	-	-	178,582.00	-	**178,582.00**
Total OWDA xxxx -WRF Impr Constr		$ -	$ -	$ 178,582.00	$ -	**$ 178,582.00**
OWDA Debt - All Issues	**Interest**	**$ -**	**$ -**	**$ 47,705.94**	**$ 6,693.69**	**$ 54,399.63**
	Principal	**-**	**-**	**430,719.10**	**13,569.79**	**444,288.89**
Total OWDA Debt		**$ -**	**$ -**	**$ 478,425.04**	**$ 20,263.48**	**$ 498,688.52**
GRAND TOTAL DEBT		**$ 761,997.06**	**$ 483,175.00**	**$ 565,325.04**	**$ 20,263.48**	**$ 1,830,760.58**

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2024

	OUTSTANDING DEBT BALANCE			
	1/1/2024 Debt Outstanding	Debt Issuance/ Principal Adjustment	2023 Principal Payments	12/31/2024 Debt Outstanding
2015 Water Service Bonds (2007 refd)				
Total 2015 Water Service Bonds	$ 4,065,000.00	$ -	$ 235,000.00	$ 3,830,000.00
OPWC CQ27K - Refugee Rd				
Total OPWC CQ27K	$ 14,564.70	$ -	$ 3,236.60	$ 11,328.10
OPWC CQ27R - Mink Street, Phase III				
Total OPWC CQ27R	$ 98,119.16	$ -	$ 6,132.46	$ 91,986.70
OPWC CQ15U - Columbia Rd Culvert				
Total OPWC CQ15U	$ 27,992.50	$ -	$ 5,598.50	$ 22,394.00
OPWC Debt - All Issues				
Total OPWC Debt	**$ 140,676.36**	**$ -**	**$ 14,967.56**	**$ 125,708.80**
2014 LTGO Bonds				
Total 2014 Bonds	$ 5,735,000.00	$ -	$ 450,000.00	$ 5,285,000.00
2018 LTGO Bonds - Police Facility				
Total 2016 Bonds	$ 3,285,000.00	$ -	$ 285,000.00	$ 3,000,000.00
OWDA 5374 - SCADA				
Total OWDA 5374 - SCADA	$ 18,628.55	$ -	$ 2,860.01	$ 15,768.54
OWDA 5735 - WWTP #2				
Total OWDA 5735 - WWTP #2	$ 1,828,729.47	$ -	$ 223,405.09	$ 1,605,324.38
OWDA 5917 - The Oaks				
Total OWDA 5917 - The Oaks	$ 214,523.11	$ -	$ 13,569.79	$ 200,953.32
OWDA 8421 - WRF Impr Design				
Total OWDA 8421 - WRF Impr Design	$ 25,872.00	$ -	$ 25,872.00	$ -
OWDA XXXX - WRF Impr Construction				
Total OWDA xxxx -WRF Impr Constr	$ 714,254.00	$ -	$ 178,582.00	$ 535,672.00
OWDA Debt - All Issues				
	-	-	-	-
Total OWDA Debt	**$ 2,802,007.13**	**$ -**	**$ 444,288.89**	**$ 2,357,718.24**
GRAND TOTAL DEBT	**$ 16,027,683.49**	**$ -**	**$ 1,429,256.45**	**$ 14,598,427.04**

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City of Pataskala, Ohio

Capital Improvements and Major Initiatives - Funded in Proposed Budget

2020 thru 2024

FUNDING SOURCE SUMMARY

Source	2020	2021	2022	2023	2024	Total
101 - General Fund	57,500	12,000	22,000	12,000	22,000	*125,500*
201 - Street Fund	1,527,700	817,900	1,185,100	1,120,800	1,310,400	*5,961,900*
202 - State Highway	45,000	5,000	5,000	5,000	5,000	*65,000*
205 - Permissive License Tax	263,500	397,500	418,500	211,000	130,000	*1,420,500*
207 - Park Use	23,000	6,000	9,500	6,000	7,500	*52,000*
208 - Police Fund	125,648	98,500	149,150	98,500	149,150	*620,948*
301 - Capital Improvements	201,000	180,000	540,000	130,000	100,000	*1,151,000*
303 - State Issue II Improvements (OPWC)			1,500,000			*1,500,000*
306 - SR 310 TIF Fund	52,000					*52,000*
601 - Water Utilitiy Fund	52,500	10,000	60,000	10,000	35,000	*167,500*
602 - Water Capital Improvements	404,000	654,000	570,000	200,000	1,130,000	*2,958,000*
651 - Sewer Utility Fund	27,500	10,000	10,000	10,000	10,000	*67,500*
652 - Sewer Capital Improvements	1,335,000	80,000	70,000	130,000	70,000	*1,685,000*
Other Miscellaneous Grants		15,000				*15,000*
GRAND TOTAL	**4,114,348**	**2,285,900**	**4,539,250**	**1,933,300**	**2,969,050**	***15,841,848***

City of Pataskala, Ohio

Capital Improvements and Major Initiatives - Funded in Proposed Budget

2020 thru 2024

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	2020	2021	2022	2023	2024	Total
101 - General Fund								
Safe Routes to School Travel Plans Update	*ADM-19-001*	2	20,000					*20,000*
Window blinds treatments in City Hall Building	*ADM-20-001*	2	10,000					*10,000*
Finance Break Room Improvements	*FIN-20-001*	3	3,000					*3,000*
City GIS Program	*INF-17-001*	2	10,000	10,000	10,000	10,000	10,000	*50,000*
Computer Replacement Program	*PNZ-20-001*	3	2,000	2,000	2,000	2,000	2,000	*10,000*
Master Planning - Multiple Parks	*PRK-15-003*	3	7,500					*7,500*
Karr Park Public Garden Improvements	*PRK-19-009*	3	5,000					*5,000*
Parks Riding Mower Purchase	*PRK-19-018*	1	0		10,000		10,000	*20,000*
101 - General Fund Total			57,500	12,000	22,000	12,000	22,000	*125,500*
201 - Street Fund								
City GIS Program	*INF-17-001*	2	10,000	10,000	10,000	10,000	10,000	*50,000*
Taylor Road Drainage Improvements	*SVC-16-013*	3	325,000					*325,000*
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	100,000		100,000		100,000	*300,000*
Retention/Detention Pond Maintenance	*SVC-17-004*	3	10,000	10,000	10,000	10,000	10,000	*50,000*
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*
2019 Capital Equipment Lease	*SVC-17-030*	1	23,100	23,100	23,100	23,100		*92,400*
New (replacement) backhoe	*SVC-17-033*	4			21,500	21,500	21,500	*64,500*
Purchase of 2-ton Asphalt Roller	*SVC-17-034*	4			7,500	7,500	7,500	*22,500*
Purchase Skid Steer	*SVC-17-036*	3	9,600	9,600	9,600	9,600	9,600	*48,000*
Asset Management Software	*SVC-17-041*	3		5,000	2,500	2,500	2,500	*12,500*
2022 Street Improvement Program	*SVC-18-001*	1			525,000			*525,000*
Intersection Improvements	*SVC-19-001*	1	95,000	7,500	100,000	95,000	7,500	*305,000*
2023 Street Improvement Program	*SVC-19-003*	n/a				775,000		*775,000*
Signalized Intersection Equip Replacement & Timing	*SVC-19-005*	2	15,000			15,000		*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*
2024 Street Improvement Program	*SVC-20-002*	3					825,000	*825,000*
Single Axle Dump Truck with Plowing Accessories	*sVC-20-003*	3		32,000	32,000	32,000	32,000	*128,000*
Tandem Axle Dump Truck with Plow Accessories	*SVC-20-004*	3					42,700	*42,700*
Flail Mower Deck and Frame (Replacement)	*SVC-20-006*	3			40,000			*40,000*
Purchase (replacment) Crack Seal Machine	*SVC-20-007*	3				10,700	10,700	*21,400*
Purchase (replacement) Asphalt Hot Box	*SVC-20-008*	3			10,700	10,700	10,700	*32,100*
Tow-behind Arrow Trailer	*SVC-20-009*	3	5,000					*5,000*
Fuel/Brine Tank Enclosure	*SVC-20-010*	4	30,000					*30,000*
Mink Street Garage Paving	*SVC-20-011*	4					100,000	*100,000*
SFN 4563301 - Headley's Mill Bridge Deck Repl	*SVC-20-012*	2					50,000	*50,000*
SFN 4563905 - Headley's Mill Bridge Reinf/Repairs	*SVC-20-013*	2	90,000					*90,000*
SFN 4564065 - Mill Street Bridge Wingwall Reinf	*SVC-20-014*	3			140,000			*140,000*
SFN 4563697 - Cable Road Bridge Scour Repair	*SVC-20-015*	2	55,000					*55,000*

Source	Project #	Priority	2020	2021	2022	2023	2024	Total
SFN 4563646 - Summit Rd Bridge Wingwall Repair	*SVC-20-016*	3		55,000				*55,000*
SFN 4563417 - Township Road Bridge Deck Repair	*SVC-20-017*	3			32,500			*32,500*
SFN 4563895 - Creek Rd Bridge Footing/ Abutment	*SVC-20-018*	3				27,500		*27,500*
Chipper Replacement	*SVC-20-019*	2		10,700	10,700	10,700	10,700	*42,800*
Additional Service Truck	*SVC-20-020*	4	25,000					*25,000*
201 - Street Fund Total			1,527,700	817,900	1,185,100	1,120,800	1,310,400	*5,961,900*
202 - State Highway								
Main Street/SR 310 Striping	*SVC-19-004*	2	35,000					*35,000*
Signalized Intersection Equip Replacement & Timing	*SVC-19-005*	2	10,000	5,000	5,000	5,000	5,000	*30,000*
202 - State Highway Total			45,000	5,000	5,000	5,000	5,000	*65,000*
205 - Permissive License Tax								
Broad Street Intersection Pedestrian Improvements	*SVC-14-064*	1	165,000	114,000	120,000	111,000	75,000	*585,000*
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*
2024 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			10,000	55,000		*65,000*
2018 Capital Equipment Lease	*SVC-19-008*	1	33,500	33,500	33,500			*100,500*
Blacks Road Twin 60" Culvert Replacement	*SVC-20-001*	3	65,000					*65,000*
205 - Permissive License Tax Total			263,500	397,500	418,500	211,000	130,000	*1,420,500*
207 - Park Use								
Asphalt Chips/Gravel for Park Parking Areas	*PRK-16-010*	3	6,000	6,000	6,000	6,000	6,000	*30,000*
Roof Replacement Program	*PRK-17-002*	3	5,000		3,500		1,500	*10,000*
Basketball Court Renovations	*PRK-20-001*	1	7,000					*7,000*
Freedom Park Playground surface improvements	*PRK-20-004*	1	5,000					*5,000*
207 - Park Use Total			23,000	6,000	9,500	6,000	7,500	*52,000*
208 - Police Fund								
Cruiser Replacements	*POL-14-001*	1	96,000	96,000	146,650	96,000	146,650	*581,300*
Computer Replacement Program	*POL-16-002*	1	2,500	2,500	2,500	2,500	2,500	*12,500*
Criminal and Civilian Fingerprinting	*POL-20-001*	2	7,000					*7,000*
Incinerator	*POL-20-003*	4	4,600					*4,600*
Breath Testing Instrument	*POL-20-004*	3	9,000					*9,000*
Wrestling mat for training	*POL-20-005*	4	6,548					*6,548*
208 - Police Fund Total			125,648	98,500	149,150	98,500	149,150	*620,948*
301 - Capital Improvements								
Town Hall Improvements & Repairs	*LNB-19-001*	1	60,000	60,000	60,000	60,000	60,000	*300,000*
Foundation Park Parking Lot Expansion	*PRK-19-003*	2		60,000				*60,000*
Upgrade/New Park Playground Structures	*PRK-19-019*	5		20,000	30,000	30,000		*80,000*
Karr Park Improvements	*PRK-20-007*	1	86,000					*86,000*
Broad Street Intersection Pedestrian Improvements	*SVC-14-064*	1	15,000					*15,000*
Intersection Improvements	*SVC-19-001*	1	40,000	40,000		40,000	40,000	*160,000*

Source	Project #	Priority	2020	2021	2022	2023	2024	Total
Blanche Addition Stormwater Mgmt Improvements	*SVC-19-007*	3			450,000			*450,000*
301 - Capital Improvements Total			201,000	180,000	540,000	130,000	100,000	*1,151,000*
303 - State Issue II Improvements (OP								
Intersection Improvements	*SVC-19-001*	1			1,500,000			*1,500,000*
303 - State Issue II Improvements (OPWC) Total					1,500,000			*1,500,000*
306 - SR 310 TIF Fund								
SR-310 Trail Construction	*SVC-19-010*	3	52,000					*52,000*
306 - SR 310 TIF Fund Total			52,000					*52,000*
601 - Water Utilitiy Fund								
City GIS Program	*INF-17-001*	2	10,000	10,000	10,000	10,000	10,000	*50,000*
WTP Well Testing and Cleaning	*WTR-14-003*	2	25,000		50,000		25,000	*100,000*
Truck Replacement	*WTR-20-001*	1	17,500					*17,500*
601 - Water Utilitiy Fund Total			52,500	10,000	60,000	10,000	35,000	*167,500*
602 - Water Capital Improvements								
New Truck	*SWR-20-001*	2	15,000					*15,000*
Meter Replacement Program	*WTR-14-004*	2	10,000	10,000	10,000	10,000	10,000	*50,000*
Beechwood Trails Water Tower #1 Painting Project	*WTR-15-013*	3	30,000	270,000				*300,000*
Beechwood Trails Water Tower #2 Painting Project	*WTR-15-014*	2	300,000					*300,000*
Water Pump Replacement Project	*WTR-19-001*	3	20,000	30,000	20,000	30,000	20,000	*120,000*
Mill Street Waterline Project	*WTR-20-002*	3		34,000	340,000			*374,000*
Town Street Area Water Line Project	*WTR-20-003*	1				60,000	600,000	*660,000*
Jefferson Street Water Project	*WTR-20-004*	1	29,000	290,000				*319,000*
Main Street Phase 2 Water Project	*WTR-20-005*	3				50,000	500,000	*550,000*
Emergency Interconnect with the District	*WTR-20-007*	3		20,000	200,000			*220,000*
WTP1 and WTP2 Paving Project	*WTR-20-008*	3				50,000		*50,000*
602 - Water Capital Improvements Total			404,000	654,000	570,000	200,000	1,130,000	*2,958,000*
651 - Sewer Utility Fund								
City GIS Program	*INF-17-001*	2	10,000	10,000	10,000	10,000	10,000	*50,000*
Truck Replacement	*WTR-20-001*	1	17,500					*17,500*
651 - Sewer Utility Fund Total			27,500	10,000	10,000	10,000	10,000	*67,500*
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*
WRF Upgrade Project	*SWR-14-019*	5	1,250,000	0				*1,250,000*
Sewer Pump Replacement Program	*SWR-19-002*	3	20,000	30,000	20,000	30,000	20,000	*120,000*
New Truck	*SWR-20-001*	2	15,000					*15,000*
I & I Corrective Action Program	*SWR-20-002*	1	40,000	40,000	40,000	40,000	40,000	*200,000*
652 - Sewer Capital Improvements Total			1,335,000	80,000	70,000	130,000	70,000	*1,685,000*

Source	Project #	Priority	2020	2021	2022	2023	2024	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			4,114,348	2,285,900	4,539,250	1,933,300	2,969,050	*15,841,848*

CITY OF PATASKALA, OHIO
2020-2024 CAPITAL IMPROVEMENTS PROGRAM
ESTIMATED FINANCIAL IMPACT TO OPERATING BUDGET

Fund	Department	Project ID	Project Description	Associated Long-Term Operating Cost	2020	2021	2022	2023	2024	5-year Total
101 - General Fund	Administration	ADM-19-001	Safe Routes to School plan update	No impact to operating budget	-	-	-	-	-	-
101 - General Fund	Administration	ADM-20-001	Window treatment/blinds in City Hall bldg	No impact to operating budget	-	-	-	-	-	-
Total Administration					**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
101 - General Fund	Planning & Zoning	PNZ-20-001	Computer replacement program	Reduced maintenance	(150)	(150)	(100)	-	-	**(400)**
Total Planning & Zoning					**$ (150)**	**$ (150)**	**$ (100)**	**$ -**	**$ -**	**$ (400)**
101 - General Fund	Parks & Recreation	PRK-15-003	Master Planning - multiple parks	No impact to operating budget	-	-	-	-	-	-
101 - General Fund	Parks & Recreation	PRK-19-009	Karr Park garden improvements	Regular maintenance - staff time	575	590	610	630	650	**3,055**
101 - General Fund	Parks & Recreation	PRK-19-018	Purchase of a riding mower for Parks & Rec	Reduced equipment maintenance costs	-	-	(200)	(200)	(300)	**(700)**
Parks & Recreation Total					**$ 575**	**$ 590**	**$ 410**	**$ 430**	**$ 350**	**$ 2,355**
101 - General Fund Total					**$ 425**	**$ 440**	**$ 310**	**$ 430**	**$ 350**	**$ 1,955**
201 - Street Fund	Public Service	SVC-16-013	Taylor Road drainage improvements	No impact to operating budget	500	1,500	2,000	2,500	3,000	**9,500**
201 - Street Fund	Public Service	SVC-17-003	Halloon Lane drainage improvements	No impact to operating budget	-	-	-	-	-	-
201 - Street Fund	Public Service	SVC-17-021	2020 street improvement program	Reduced maintenance	(5,000)	(5,000)	(5,000)	(5,000)	(1,000)	**(21,000)**
201 - Street Fund	Public Service	SVC-17-022	2021 street improvement program	Reduced maintenance	-	(5,000)	(5,000)	(5,000)	(5,000)	**(20,000)**
201 - Street Fund	Public Service	SVC-17-024	Utility vehicle - addition to fleet	Increased equipment maintenance	-	-	100	250	400	**750**
201 - Street Fund	Public Service	SVC-17-033	Replacement backhoe	Reduced equipment maintenance costs (repl)	-	-	(1,000)	(750)	(500)	**(2,250)**
201 - Street Fund	Public Service	SVC-17-034	Purchase of 2-ton ashpalt roller	No impact to operating budget	-	-	-	-	-	-
201 - Street Fund	Public Service	SVC-17-036	Purchase of a skid steer	Reduced equipment maintenance costs (repl)	(1,000)	(500)	(500)	(250)	(250)	**(2,500)**
201 - Street Fund	Public Service	SVC-18-001	2022 street improvement program	Reduced maintenance	-	-	(5,000)	(5,000)	(5,000)	**(15,000)**
201 - Street Fund	Public Service	SVC-19-001	Intersection improvements	Increased utility costs	5,000	5,000	10,000	15,000	15,000	**50,000**
201 - Street Fund	Public Service	SVC-19-003	2023 street improvements program	Reduced maintenance	-	-	-	(5,000)	(5,000)	**(10,000)**
201 - Street Fund	Public Service	SVC-19-005	Signalized intersection equip replacement	Reduced equipment maintenance costs (repl)	(100)	(200)	(200)	(100)	(100)	**(700)**
201 - Street Fund	Public Service	SVC-19-007	Blanche Addition stormwater management impr.	No impact to operating budget	-	-	-	-	-	-
201 - Street Fund	Public Service	SVC-20-002	2024 street improvements program	Reduced maintenance	-	-	-	-	(5,000)	**(5,000)**
201 - Street Fund	Public Service	SVC-20-003	Single axle dump truck with plowing access.	Reduced maintenance	-	(3,500)	(3,500)	(2,500)	(1,000)	**(10,500)**
201 - Street Fund	Public Service	SVC-20-004	Tandem-axle dump truck with plow	Reduced maintenance	-	-	-	-	(4,800)	**(4,800)**
201 - Street Fund	Public Service	SVC-20-006	Flail mower deck and frame (repl)	No impact to operating budget	-	-	-	-	-	-
201 - Street Fund	Public Service	SVC-20-007	Purchase (replacement) crack seal machine	Reduced maintenance	-	-	-	(1,500)	(1,200)	**(2,700)**
201 - Street Fund	Public Service	SVC-20-008	Purchase (replacement) ashphalt hot box	Reduced maintenance	-	-	(500)	(300)	(300)	**(1,100)**
201 - Street Fund	Public Service	SVC-20-009	Tow-behind arrow trailer	No impact to operating budget	-	-	-	-	-	-
201 - Street Fund	Public Service	SVC-20-012	Headley's Mill bridge deck replacement	Reduced maintenance	(3,500)	(3,500)	(2,000)	(2,000)	-	**(11,000)**
201 - Street Fund	Public Service	SVC-20-013	Headley's Mill bridge reinf/repairs	Delayed replacement/improved safety	-	-	-	-	-	-
201 - Street Fund	Public Service	SVC-20-014	Mill Street bridge wingwall reinforcement	Improved safety	-	-	-	-	-	-
201 - Street Fund	Public Service	SVC-20-015	Cable Road bridge scour repair	Delayed replacement/improved safety	-	-	-	-	-	-
201 - Street Fund	Public Service	SVC-20-016	Summit Road bridge wingwall reinforcement	Improved safety	-	-	-	-	-	-
201 - Street Fund	Public Service	SVC-20-017	Headley's Mill bridge deck replacement	Reduced maintenance	-	-	(3,500)	(3,500)	(2,000)	**(9,000)**
201 - Street Fund	Public Service	SVC-20-018	Creed Rd bridge footing/abutment	Delayed replacement/improved safety	-	-	-	-	-	-
201 - Street Fund	Public Service	SVC-20-019	Chipper replacement	No impact to operating budget	-	-	-	-	-	-
201 - Street Fund	Public Service	SVC-20-020	Additional service truck (add to fleet)	Increased maintenance	200	500	1,100	1,500	3,000	**6,300**
Total Public Service					**$ (3,900)**	**$ (10,700)**	**$ (13,000)**	**$ (11,650)**	**$ (9,750)**	**$ (49,000)**
201 - Street Fund Total					**$ (3,900)**	**$ (10,700)**	**$ (13,000)**	**$ (11,650)**	**$ (9,750)**	**$ (49,000)**
202 - State Highway	Public Service	SVC-19-004	Main Street striping	No impact to operating budget	-	-	-	-	-	-
202 - State Highway	Public Service	SVC-19-005	Signalized intersection equip replacement	Reduced equipment maintenance costs (repl)	(100)	(200)	(200)	(100)	(100)	**(700)**
Total Public Service					**$ (100)**	**$ (200)**	**$ (200)**	**$ (100)**	**$ (100)**	**$ (700)**
202 - State Highway Total					**$ (100)**	**$ (200)**	**$ (200)**	**$ (100)**	**$ (100)**	**$ (700)**
205 - Permissive License Tax	Public Service	SVC-14-064	Broad Street intersection improvements	Increased utility costs	6,500	10,000	15,000	20,000	25,000	**76,500**
205 - Permissive License Tax	Public Service	SVC-17-022	2021 street improvement program	Reduced maintenance	-	(1,500)	(1,500)	(1,500)	(1,500)	**(6,000)**
205 - Permissive License Tax	Public Service	SVC-17-028	Brine equipment for in-truck salt pre-wetting	Increased supplies and maintenance costs	250	250	375	250	250	**1,375**
205 - Permissive License Tax	Public Service	SVC-18-001	2022 street improvement program	Reduced maintenance	-	-	(3,000)	(3,000)	(3,000)	**(9,000)**
205 - Permissive License Tax	Public Service	SVC-18-002	48/60" culvert lining on Headleys Mill Road	No impact to operating budget	-	-	-	-	-	-
205 - Permissive License Tax	Public Service	SVC-18-003	2024 storm system maintenance project	No impact to operating budget	-	-	-	-	-	-
205 - Permissive License Tax	Public Service	SVC-18-004	2022 storm system maintenance project	No impact to operating budget	-	-	-	-	-	-
205 - Permissive License Tax	Public Service	SVC-19-002	2023 storm system maintenance project	No impact to operating budget	-	-	-	-	-	-
205 - Permissive License Tax	Public Service	SVC-20-001	Blacks Road twin 60" culvert replacement	No impact to operating budget	-	-	-	-	-	-
Total Public Service					**$ 6,750**	**$ 8,750**	**$ 10,875**	**$ 15,750**	**$ 20,750**	**$ 62,875**
205 - Permissive License Tax Total					**$ 6,750**	**$ 8,750**	**$ 10,875**	**$ 15,750**	**$ 20,750**	**$ 62,875**

CITY OF PATASKALA, OHIO
2020-2024 CAPITAL IMPROVEMENTS PROGRAM
ESTIMATED FINANCIAL IMPACT TO OPERATING BUDGET

Fund	Department	Project ID	Project Description	Associated Long-Term Operating Cost	2020	2021	2022	2023	2024	5-year Total
208 - Police Fund	Police	POL-14-001	Replacement police cruisers	Reduced equipment maintenance costs (repl)	(3,000)	(6,000)	(6,000)	(6,000)	(6,000)	**(27,000)**
208 - Police Fund	Police	POL-16-002	Computer replacement program	No impact to operating budget	-	-	-	-	-	**-**
Total Police					**$ (3,000)**	**$ (6,000)**	**$ (6,000)**	**$ (6,000)**	**$ (6,000)**	**$ (27,000)**
208 - Police Fund Total					**$ (3,000)**	**$ (6,000)**	**$ (6,000)**	**$ (6,000)**	**$ (6,000)**	**$ (27,000)**
301 - Capital Improvements	Lands & Buildings	LNB-19-001	Town Hall improvements and repairs	Improved utility efficiency	(1,000)	(1,000)	(2,500)	(2,500)	(2,500)	**(9,500)**
Total Lands & Buildings					**$ (1,000)**	**$ (1,000)**	**$ (2,500)**	**$ (2,500)**	**$ (2,500)**	**$ (9,500)**
301 - Capital Improvements	Parks & Recreation	PRK-19-003	Foundation Park parking lot expansion	No impact to operating budget	500	500	500	500	500	**2,500**
301 - Capital Improvements	Parks & Recreation	PRK-19-019	Upgrade Foundation Park playground equip	Reduced maintenance	-	-	(250)	(250)	(250)	**(750)**
301 - Capital Improvements	Parks & Recreation	PRK-20-007	Karr Park improvements	Reduced maintenance	(1,000)	(1,000)	(1,000)	(500)	(500)	**(4,000)**
Total Parks & Recreation					**$ (500)**	**$ (500)**	**$ (750)**	**$ (250)**	**$ (250)**	**$ (2,250)**
301 - Capital Improvements	Public Service	SVC-14-064	Broad Street intersection pedestrian improvemer	No impact to operating budget	-	-	-	-	-	**-**
301 - Capital Improvements	Public Service	SVC-19-001	Intersection improvements	Increased utility costs	800	800	800	1,000	1,000	**4,400**
301 - Capital Improvements	Public Service	SVC-19-007	Blanche Addition stormwater mgmt impr.	No impact to operating budget	800	800	800	1,000	1,000	**4,400**
Total Public Service					**$ 1,600**	**$ 1,600**	**$ 1,600**	**$ 2,000**	**$ 2,000**	**$ 8,800**
301 - Capital Improvements Total					**$ 100**	**$ 100**	**$ (1,650)**	**$ (750)**	**$ (750)**	**$ (2,950)**
303 - State Issue II Improvement	Public Service	SVC-19-001	Intersection improvements	Increased utility costs	-	-	1,500	1,500	1,500	**4,500**
Total Public Service					**$ -**	**$ -**	**$ 1,500**	**$ 1,500**	**$ 1,500**	**$ 4,500**
303 - State Issue II Improvements Total					**$ -**	**$ -**	**$ 1,500**	**$ 1,500**	**$ 1,500**	**$ 4,500**
306 - SR 310 TIF Fund	Public Service	SVC-19-010	SR-310 trail construction	Increased maintenance	-	-	2,500	500	500	**3,500**
Total Public Service					**$ -**	**$ -**	**$ 2,500**	**$ 500**	**$ 500**	**$ 3,500**
306 - SR 310 TIF Fund Total					**$ -**	**$ -**	**$ 2,500**	**$ 500**	**$ 500**	**$ 3,500**
601 - Water Utility	Water Utility	WTR-14-003	WTP well testing and cleaining	No impact to operating budget	-	-	-	-	-	**-**
601 - Water Utility	Water Utility	WTR-20-001	Truck replacment	Maintenance costs impacted	(1,500)	(1,500)	(500)	-	-	**(3,500)**
Total Water Utility					**$ (1,500)**	**$ (1,500)**	**$ (500)**	**$ -**	**$ -**	**$ (3,500)**
601 - Water Utility Total					**$ (1,500)**	**$ (1,500)**	**$ (500)**	**$ -**	**$ -**	**$ (3,500)**
602 - Water Capital Imprvmt	Water Utility	SWR-20-001	New truck (add to fleet)	Increased maintenance	200	750	1,500	1,000	1,000	**4,450**
602 - Water Capital Imprvmt	Water Utility	WTR-14-004	Meter replacement program	Reduced loss of product/accurate billing	-	-	-	-	-	**-**
602 - Water Capital Imprvmt	Water Utility	WTR-15-013	Beechwood trails water tower #1 painting	Extended life of tower	-	-	-	-	-	**-**
602 - Water Capital Imprvmt	Water Utility	WTR-15-014	Beechwood trails water tower #2 painting	Extended life of tower	-	-	-	-	-	**-**
602 - Water Capital Imprvmt	Water Utility	WTR-19-001	Water pump replacement project	Reduced equip maint and electricity costs	2,000	2,000	2,000	2,000	2,000	**10,000**
602 - Water Capital Imprvmt	Water Utility	WTR-20-002	Mill Street waterline project	Increased useful life	-	-	-	-	-	**-**
602 - Water Capital Imprvmt	Water Utility	WTR-20-03	Town Street area waterline project	Increased useful life	-	-	-	-	-	**-**
602 - Water Capital Imprvmt	Water Utility	WTR-20-004	Jefferson Street water project	Increased useful life	-	-	-	-	-	**-**
602 - Water Capital Imprvmt	Water Utility	WTR-20-005	Main Street phase 2 water project	Increased useful life	-	-	-	-	-	**-**
602 - Water Capital Imprvmt	Water Utility	WTR-20-007	Emergency interconnect with SWLCWSD	Enahance emergency preparedness	-	-	-	-	-	**-**
602 - Water Capital Imprvmt	Water Utility	WTR-20-008	WTP and WTP 2 paving project	Improved facility appearance	-	-	-	-	-	**-**
Total Water Utility					**$ 2,200**	**$ 2,750**	**$ 3,500**	**$ 3,000**	**$ 3,000**	**$ 14,450**
602 - Water Capital Improvements Total					**$ 2,200**	**$ 2,750**	**$ 3,500**	**$ 3,000**	**$ 3,000**	**$ 14,450**
651 - Sewer Utility	Sewer Utility	WTR-20-001	Truck replacment	Maintenance costs impacted	(1,500)	(1,500)	(500)	-	-	**(3,500)**
651 - Sewer Utility	Sewer Utility	SWR-14-001	WRF paving project	Improved facility appearance	-	-	-	-	-	**-**
651 - Sewer Utility	Sewer Utility	SWR-14-004	Meter replacement program	Reduced loss of product/accurate billing	-	-	-	-	-	**-**
651 - Sewer Utility	Sewer Utility	SWR-14-019	WRF upgrade project	Reduced polymer and electric usage by press	(26,025)	(26,025)	(26,025)	(26,025)	(26,025)	**(130,125)**
651 - Sewer Utility	Sewer Utility	SWR-19-002	Sewer pump replalcement project	Reduced equip maint and electricity costs	500	500	500	500	500	**2,500**
651 - Sewer Utility	Sewer Utility	SWR-20-001	New truck (add to fleet)	Increased maintenance	200	500	1,100	1,500	3,000	**6,300**
651 - Sewer Utility	Sewer Utility	SWR-20-002	I & I corrective action program	Reduced volume to process/red utilities	(750)	(750)	(1,000)	(100)	(1,500)	**(4,100)**
Total Sewer Utility					**$ (27,575)**	**$ (27,275)**	**$ (25,925)**	**$ (24,125)**	**$ (24,025)**	**$ (128,925)**
651 - Sewer Utility Total					**$ (27,575)**	**$ (27,275)**	**$ (25,925)**	**$ (24,125)**	**$ (24,025)**	**$ (128,925)**
Grand Total					**$ (26,600)**	**$ (33,635)**	**$ (28,590)**	**$ (21,445)**	**$ (14,525)**	**$ (124,795)**

City of Pataskala, Ohio

Capital Improvements and Major Initiatives - Funded in Proposed Budget

2020 thru 2024

PROJECTS BY DEPARTMENT

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
Administration								
Safe Routes to School Travel Plans Update	*ADM-19-001*	2	20,000					*20,000*
Window blinds treatments in City Hall Building	*ADM-20-001*	2	10,000					*10,000*
Administration Total			30,000					*30,000*
Finance								
Finance Break Room Improvements	*FIN-20-001*	3	3,000					*3,000*
Finance Total			3,000					*3,000*
Information Technology								
City GIS Program	*INF-17-001*	2	40,000	40,000	40,000	40,000	40,000	*200,000*
Information Technology Total			40,000	40,000	40,000	40,000	40,000	*200,000*
Lands & Buildings								
Town Hall Improvements & Repairs	*LNB-19-001*	1	60,000	60,000	60,000	60,000	60,000	*300,000*
Lands & Buildings Total			60,000	60,000	60,000	60,000	60,000	*300,000*
Parks Department								
Master Planning - Multiple Parks	*PRK-15-003*	3	7,500					*7,500*
Asphalt Chips/Gravel for Park Parking Areas	*PRK-16-010*	3	6,000	6,000	6,000	6,000		*24,000*
Roof Replacement Program	*PRK-17-002*	3	5,000		3,500		1,500	*10,000*
Foundation Park Parking Lot Expansion	*PRK-19-003*	2		60,000				*60,000*
Foundation Park Shelter/Shade	*PRK-19-004*	3		15,000				*15,000*
Karr Park Public Garden Improvements	*PRK-19-009*	3	5,000					*5,000*
Parks Riding Mower Purchase	*PRK-19-018*	1	0		10,000		10,000	*20,000*
Upgrade/New Park Playground Structures	*PRK-19-019*	5		20,000	30,000	30,000		*80,000*
Basketball Court Renovations	*PRK-20-001*	1	7,000					*7,000*
Freedom Park Playground surface improvements	*PRK-20-004*	1	5,000					*5,000*
Karr Park Improvements	*PRK-20-007*	1	86,000					*86,000*
Parks Department Total			121,500	101,000	49,500	36,000	11,500	*319,500*
Planning & Zoning								
Computer Replacement Program	*PNZ-20-001*	3	2,000	2,000	2,000	2,000	2,000	*10,000*
Planning & Zoning Total			2,000	2,000	2,000	2,000	2,000	*10,000*
Police								
Cruiser Replacements	*POL-14-001*	1	96,000	96,000	146,650	96,000	146,650	*581,300*
Computer Replacement Program	*POL-16-002*	1	2,500	2,500	2,500	2,500	2,500	*12,500*
Criminal and Civilian Fingerprinting	*POL-20-001*	2	7,000					*7,000*
Incinerator	*POL-20-003*	4	4,600					*4,600*
Breath Testing Instrument	*POL-20-004*	3	9,000					*9,000*

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
Wrestling mat for training	*POL-20-005*	4	6,548					*6,548*
Police Total			125,648	98,500	149,150	98,500	149,150	*620,948*
Public Service								
Broad Street Intersection Pedestrian Improvements	*SVC-14-064*	1	180,000	114,000	120,000	111,000	75,000	*600,000*
Taylor Road Drainage Improvements	*SVC-16-013*	3	325,000					*325,000*
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	100,000		100,000		100,000	*300,000*
Retention/Detention Pond Maintenance	*SVC-17-004*	3	10,000	10,000	10,000	10,000	10,000	*50,000*
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*
2019 Capital Equipment Lease	*SVC-17-030*	1	23,100	23,100	23,100	23,100		*92,400*
New (replacement) backhoe	*SVC-17-033*	4			21,500	21,500	21,500	*64,500*
Purchase of 2-ton Asphalt Roller	*SVC-17-034*	4			7,500	7,500	7,500	*22,500*
Purchase Skid Steer	*SVC-17-036*	3	9,600	9,600	9,600	9,600	9,600	*48,000*
Asset Management Software	*SVC-17-041*	3		5,000	2,500	2,500	2,500	*12,500*
2022 Street Improvement Program	*SVC-18-001*	1			725,000			*725,000*
48/60" Culvert Lining on Headley's Mill Road	*SVC-18-002*	3		65,000				*65,000*
2024 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	135,000	47,500	1,600,000	135,000	47,500	*1,965,000*
2023 Storm System Maintenance Project	*SVC-19-002*	3			10,000	55,000		*65,000*
2023 Street Improvement Program	*SVC-19-003*	n/a				775,000		*775,000*
Main Street/SR 310 Striping	*SVC-19-004*	2	35,000					*35,000*
Signalized Intersection Equip Replacement & Timing	*SVC-19-005*	2	25,000	5,000	5,000	20,000	5,000	*60,000*
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			*100,500*
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*
Blacks Road Twin 60" Culvert Replacement	*SVC-20-001*	3	65,000					*65,000*
2024 Street Improvement Program	*SVC-20-002*	3					825,000	*825,000*
Single Axle Dump Truck with Plowing Accessories	*sVC-20-003*	3		32,000	32,000	32,000	32,000	*128,000*
Tandem Axle Dump Truck with Plow Accessories	*SVC-20-004*	3					42,700	*42,700*
Flail Mower Deck and Frame (Replacement)	*SVC-20-006*	3			40,000			*40,000*
Purchase (replacment) Crack Seal Machine	*SVC-20-007*	3				10,700	10,700	*21,400*
Purchase (replacement) Asphalt Hot Box	*SVC-20-008*	3			10,700	10,700	10,700	*32,100*
Tow-behind Arrow Trailer	*SVC-20-009*	3	5,000					*5,000*
Fuel/Brine Tank Enclosure	*SVC-20-010*	4	30,000					*30,000*
Mink Street Garage Paving	*SVC-20-011*	4					100,000	*100,000*
SFN 4563301 - Headley's Mill Bridge Deck Repl	*SVC-20-012*	2					50,000	*50,000*
SFN 4563905 - Headley's Mill Bridge Reinf/Repairs	*SVC-20-013*	2	90,000					*90,000*
SFN 4564065 - Mill Street Bridge Wingwall Reinf	*SVC-20-014*	3			140,000			*140,000*
SFN 4563697 - Cable Road Bridge Scour Repair	*SVC-20-015*	2	55,000					*55,000*
SFN 4563646 - Summit Rd Bridge Wingwall Repair	*SVC-20-016*	3		55,000				*55,000*
SFN 4563417 - Township Road Bridge Deck Repair	*SVC-20-017*	3			32,500			*32,500*
SFN 4563895 - Creek Rd Bridge Footing/ Abutment	*SVC-20-018*	3				27,500		*27,500*
Chipper Replacement	*SVC-20-019*	2		10,700	10,700	10,700	10,700	*42,800*
Additional Service Truck	*SVC-20-020*	4	25,000					*25,000*
Public Service Total			1,933,200	1,250,400	3,548,600	1,366,800	1,475,400	*9,574,400*
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*

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
WRF Upgrade Project	*SWR-14-019*	5	1,250,000	0				*1,250,000*
Sewer Pump Replacement Program	*SWR-19-002*	3	20,000	30,000	20,000	30,000	20,000	*120,000*
New Truck	*SWR-20-001*	2	30,000					*30,000*
I & I Corrective Action Program	*SWR-20-002*	1	40,000	40,000	40,000	40,000	40,000	*200,000*
Sewer Total			1,350,000	80,000	70,000	130,000	70,000	*1,700,000*
Water								
WTP Well Testing and Cleaning	*WTR-14-003*	2	25,000		50,000		25,000	*100,000*
Meter Replacement Program	*WTR-14-004*	2	10,000	10,000	10,000	10,000	10,000	*50,000*
Beechwood Trails Water Tower #1 Painting Project	*WTR-15-013*	3	30,000	270,000				*300,000*
Beechwood Trails Water Tower #2 Painting Project	*WTR-15-014*	2	300,000					*300,000*
Water Pump Replacement Project	*WTR-19-001*	3	20,000	30,000	20,000	30,000	20,000	*120,000*
Truck Replacement	*WTR-20-001*	1	35,000					*35,000*
Mill Street Waterline Project	*WTR-20-002*	3		34,000	340,000			*374,000*
Town Street Area Water Line Project	*WTR-20-003*	1				60,000	600,000	*660,000*
Jefferson Street Water Project	*WTR-20-004*	1	29,000	290,000				*319,000*
Main Street Phase 2 Water Project	*WTR-20-005*	3				50,000	500,000	*550,000*
Emergency Interconnect with the District	*WTR-20-007*	3		20,000	200,000			*220,000*
WTP1 and WTP2 Paving Project	*WTR-20-008*	3				50,000		*50,000*
Water Total			449,000	654,000	620,000	200,000	1,155,000	*3,078,000*
GRAND TOTAL			4,114,348	2,285,900	4,539,250	1,933,300	2,963,050	*15,835,848*

PROJECTS BY BUDGET ITEM

Budget Item	Project #	Priority	2020	2021	2022	2023	2024	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*
101.103.54402 - Computer Hardware/								
Computer Replacement Program	PNZ-20-001	3	2,000	2,000	2,000	2,000	2,000	*10,000*
101.103.54402 - Computer Hardware/Software Total			2,000	2,000	2,000	2,000	2,000	*10,000*
101.104.53302 - Engineering Design/Re								
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*
101.601.55403 - Municipal Facility Im								
Window blinds treatments in City Hall Building	ADM-20-001	2	10,000					*10,000*
Finance Break Room Improvements	FIN-20-001	3	3,000					*3,000*
101.601.55403 - Municipal Facility Improvements Total			13,000					*13,000*
101.604.53302 - Engineering Design/Re								
Master Planning - Multiple Parks	PRK-15-003	3	7,500					*7,500*
101.604.53302 - Engineering Design/Review Svcs Total			7,500					*7,500*
101.604.54124 - Grounds & Park Main								
Karr Park Public Garden Improvements	PRK-19-009	3	5,000					*5,000*
101.604.54124 - Grounds & Park Maintenance Total			5,000					*5,000*
101.604.55101 - Equipment								
Parks Riding Mower Purchase	PRK-19-018	1	0		10,000		10,000	*20,000*
101.604.55101 - Equipment Total			0		10,000		10,000	*20,000*
201.104.53302 - Engineering Design/Re								
Annual Street Program Design Engineering Services	SVC-16-022	1	50,000	50,000	50,000	50,000	50,000	*250,000*

Budget Item	Project #	Priority	2020	2021	2022	2023	2024	Total
Halloon Lane Drainage Improvements	SVC-17-003	3	15,000		15,000		15,000	*45,000*
Intersection Improvements	SVC-19-001	1	95,000	7,500		95,000	7,500	*205,000*
Signalized Intersection Equip Replacement & Timing	SVC-19-005	2	15,000			15,000		*30,000*
Blanche Addition Stormwater Mgmt Improvements	SVC-19-007	3		75,000				*75,000*
2024 Street Improvement Program	SVC-20-002	3					25,000	*25,000*
Fuel/Brine Tank Enclosure	SVC-20-010	4	5,000					*5,000*
SFN 4563301 - Headley's Mill Bridge Deck Repl	SVC-20-012	2					50,000	*50,000*
SFN 4563905 - Headley's Mill Bridge Reinf/Repairs	SVC-20-013	2	10,000					*10,000*
SFN 4564065 - Mill Street Bridge Wingwall Reinf	SVC-20-014	3			60,000			*60,000*
SFN 4563697 - Cable Road Bridge Scour Repair	SVC-20-015	2	10,000					*10,000*
SFN 4563646 - Summit Rd Bridge Wingwall Repair	SVC-20-016	3		10,000				*10,000*
SFN 4563417 - Township Road Bridge Deck Repair	SVC-20-017	3			32,500			*32,500*
SFN 4563895 - Creek Rd Bridge Footing/ Abutment	SVC-20-018	3				5,000		*5,000*
201.104.53302 - Engineering Design/Review Svcs Total			200,000	142,500	157,500	165,000	147,500	*812,500*
201.104.53303 - Engineering Inspectio								
Taylor Road Drainage Improvements	SVC-16-013	3	25,000					*25,000*
Halloon Lane Drainage Improvements	SVC-17-003	3	5,000		5,000		5,000	*15,000*
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			100,000			*100,000*
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*
Bridge Inspections and Maintenance	SVC-19-009	2	10,000	10,000	10,000	10,000	10,000	*50,000*
SFN 4563905 - Headley's Mill Bridge Reinf/Repairs	SVC-20-013	2	5,000					*5,000*
SFN 4563697 - Cable Road Bridge Scour Repair	SVC-20-015	2	5,000					*5,000*
SFN 4563646 - Summit Rd Bridge Wingwall Repair	SVC-20-016	3		5,000				*5,000*
SFN 4563895 - Creek Rd Bridge Footing/ Abutment	SVC-20-018	3				2,500		*2,500*
201.104.53303 - Engineering Inspection Services Total			75,000	40,000	190,000	37,500	15,000	*357,500*
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*
201.401.53699 - Other Misc Contractual Services Total			10,000	10,000	10,000	10,000	10,000	*50,000*
201.401.54402 - Computer Hardware/								
Asset Management Software	SVC-17-041	3		5,000	2,500	2,500	2,500	*12,500*
201.401.54402 - Computer Hardware/Software Total				5,000	2,500	2,500	2,500	*12,500*
201.401.55101 - Equipment								
Utility Vehicle	SVC-17-024	5		20,000				*20,000*
Tow-behind Arrow Trailer	SVC-20-009	3	5,000					*5,000*

Budget Item	Project #	Priority	2020	2021	2022	2023	2024	Total
201.401.55101 - Equipment Total			5,000	20,000				*25,000*
201.401.55301 - Vehicles								
Additional Service Truck	SVC-20-020	4	25,000					*25,000*
201.401.55301 - Vehicles Total			25,000					*25,000*
201.401.55303 - Heavy Equipment								
2019 Capital Equipment Lease	SVC-17-030	1	23,100	23,100	23,100	23,100		*92,400*
New (replacement) backhoe	SVC-17-033	4			21,500	21,500	21,500	*64,500*
Purchase of 2-ton Asphalt Roller	SVC-17-034	4			7,500	7,500	7,500	*22,500*
Purchase Skid Steer	SVC-17-036	3	9,600	9,600	9,600	9,600	9,600	*48,000*
Single Axle Dump Truck with Plowing Accessories	sVC-20-003	3		32,000	32,000	32,000	32,000	*128,000*
Tandem Axle Dump Truck with Plow Accessories	SVC-20-004	3					42,700	*42,700*
Flail Mower Deck and Frame (Replacement)	SVC-20-006	3			40,000			*40,000*
Purchase (replacment) Crack Seal Machine	SVC-20-007	3				10,700	10,700	*21,400*
Purchase (replacement) Asphalt Hot Box	SVC-20-008	3			10,700	10,700	10,700	*32,100*
SFN 4564065 - Mill Street Bridge Wingwall Reinf	SVC-20-014	3			5,000			*5,000*
Chipper Replacement	SVC-20-019	2		10,700	10,700	10,700	10,700	*42,800*
201.401.55303 - Heavy Equipment Total			32,700	75,400	160,100	125,800	145,400	*539,400*
201.401.55401 - Street & Road Improv								
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			500,000			*500,000*
2023 Street Improvement Program	SVC-19-003	n/a				750,000		*750,000*
2024 Street Improvement Program	SVC-20-002	3					800,000	*800,000*
201.401.55401 - Street & Road Improvements Total			650,000	475,000	500,000	750,000	800,000	*3,175,000*
201.401.55499 - Other Capital Projects								
Taylor Road Drainage Improvements	SVC-16-013	3	300,000					*300,000*
Halloon Lane Drainage Improvements	SVC-17-003	3	80,000		80,000		80,000	*240,000*
Mink Street Garage Paving	SVC-20-011	4					100,000	*100,000*
SFN 4563905 - Headley's Mill Bridge Reinf/Repairs	SVC-20-013	2	75,000					*75,000*
SFN 4564065 - Mill Street Bridge Wingwall Reinf	SVC-20-014	3			75,000			*75,000*
SFN 4563697 - Cable Road Bridge Scour Repair	SVC-20-015	2	40,000					*40,000*
SFN 4563646 - Summit Rd Bridge Wingwall Repair	SVC-20-016	3		40,000				*40,000*
SFN 4563895 - Creek Rd Bridge Footing/ Abutment	SVC-20-018	3				20,000		*20,000*
201.401.55499 - Other Capital Projects Total			495,000	40,000	155,000	20,000	180,000	*890,000*
201.603.55403 - Municipal Facility Im								
Fuel/Brine Tank Enclosure	SVC-20-010	4	25,000					*25,000*
201.603.55403 - Municipal Facility Improvements Total			25,000					*25,000*
202.104.53451 - Traffic Signal Mainten								
Signalized Intersection Equip Replacement & Timing	SVC-19-005	2	10,000	5,000	5,000	5,000	5,000	*30,000*

Budget Item	Project #	Priority	2020	2021	2022	2023	2024	Total
202.104.53451 - Traffic Signal Maintenance Total			10,000	5,000	5,000	5,000	5,000	*30,000*
202.401.53699 - Other Misc Contractu								
Main Street/SR 310 Striping	SVC-19-004	2	35,000					*35,000*
202.401.53699 - Other Misc Contractual Services Total			35,000					*35,000*
205.104.53302 - Engineering Design/Re								
Broad Street Intersection Pedestrian Improvements	SVC-14-064	1		19,000	25,000	21,000	5,000	*70,000*
2024 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*
2023 Storm System Maintenance Project	SVC-19-002	3			10,000			*10,000*
Blacks Road Twin 60" Culvert Replacement	SVC-20-001	3	10,000					*10,000*
205.104.53302 - Engineering Design/Review Svcs Total			10,000	29,000	40,000	31,000	10,000	*120,000*
205.104.53303 - Engineering Inspectio								
Broad Street Intersection Pedestrian Improvements	SVC-14-064	1	15,000	10,000	15,000	10,000	10,000	*60,000*
205.104.53303 - Engineering Inspection Services Total			15,000	10,000	15,000	10,000	10,000	*60,000*
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								
2018 Capital Equipment Lease	SVC-19-008	1	33,500	33,500	33,500			*100,500*
205.401.55303 - Heavy Equipment Total			33,500	33,500	33,500			*100,500*
205.401.55401 - Street & Road Improv								
Broad Street Intersection Pedestrian Improvements	SVC-14-064	1	150,000	85,000	80,000	80,000	60,000	*455,000*
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			150,000	260,000	280,000	80,000	60,000	*830,000*
205.401.55499 - Other Capital Projects								
48/60" Culvert Lining on Headley's Mill Road	SVC-18-002	3		65,000				*65,000*
2024 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*
Blacks Road Twin 60" Culvert Replacement	SVC-20-001	3	55,000					*55,000*
205.401.55499 - Other Capital Projects Total			55,000	65,000	50,000	55,000	50,000	*275,000*
207.604.53302 - Engineering Design/Re								

Budget Item	Project #	Priority	2020	2021	2022	2023	2024	Total
Roof Replacement Program	PRK-17-002	3					1,500	*1,500*
207.604.53302 - Engineering Design/Review Svcs Total							1,500	*1,500*
207.604.53499 - Other Maintenance Se								
Freedom Park Playground surface improvements	PRK-20-004	1	5,000					*5,000*
207.604.53499 - Other Maintenance Services Total			5,000					*5,000*
207.604.54124 - Grounds & Park Main								
Asphalt Chips/Gravel for Park Parking Areas	PRK-16-010	3	6,000	6,000	6,000	6,000	5,000	*29,000*
207.604.54124 - Grounds & Park Maintenance Total			6,000	6,000	6,000	6,000	5,000	*29,000*
207.604.55402 - Park & Trail Improve								
Basketball Court Renovations	PRK-20-001	1	7,000					*7,000*
207.604.55402 - Park & Trail Improvements Total			7,000					*7,000*
207.604.55403 - Municipal Facility Im								
Roof Replacement Program	PRK-17-002	3	5,000		3,500			*8,500*
207.604.55403 - Municipal Facility Improvements Total			5,000		3,500			*8,500*
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*
208.301.54499 - Other General Equip								
Incinerator	POL-20-003	4	4,600					*4,600*
208.301.54499 - Other General Equipment Total			4,600					*4,600*
208.301.55101 - Equipment								
Breath Testing Instrument	POL-20-004	3	9,000					*9,000*
Wrestling mat for training	POL-20-005	4	6,548					*6,548*
208.301.55101 - Equipment Total			15,548					*15,548*
208.301.55102 - Computer Equip >$5,0								
Criminal and Civilian Fingerprinting	POL-20-001	2	7,000					*7,000*
208.301.55102 - Computer Equip >$5,000 Total			7,000					*7,000*
208.301.55302 - Police Cruisers								
Cruiser Replacements	POL-14-001	1	96,000	96,000	146,650	96,000	146,650	*581,300*

Budget Item	Project #	Priority	2020	2021	2022	2023	2024	Total
208.301.55302 - Police Cruisers Total			96,000	96,000	146,650	96,000	146,650	*581,300*
301.401.55499 - Other Capital Projects								
Broad Street Intersection Pedestrian Improvements	SVC-14-064	1	15,000					*15,000*
Intersection Improvements	SVC-19-001	1	40,000	40,000		40,000	40,000	*160,000*
Blanche Addition Stormwater Mgmt Improvements	SVC-19-007	3			450,000			*450,000*
301.401.55499 - Other Capital Projects Total			55,000	40,000	450,000	40,000	40,000	*625,000*
301.604.55402 - Parks & Trails Improv								
Foundation Park Parking Lot Expansion	PRK-19-003	2		60,000				*60,000*
Foundation Park Shelter/Shade	PRK-19-004	3		15,000				*15,000*
Upgrade/New Park Playground Structures	PRK-19-019	5		20,000	30,000	30,000		*80,000*
Karr Park Improvements	PRK-20-007	1	86,000					*86,000*
301.604.55402 - Parks & Trails Improvements Total			86,000	95,000	30,000	30,000		*241,000*
301.605.55403 - Municipal Facility Im								
Town Hall Improvements & Repairs	LNB-19-001	1	60,000	60,000	60,000	60,000	60,000	*300,000*
301.605.55403 - Municipal Facility Improvements Total			60,000	60,000	60,000	60,000	60,000	*300,000*
303.401.55401 - Street & Road Improv								
Intersection Improvements	SVC-19-001	1			1,500,000			*1,500,000*
303.401.55401 - Street & Road Improvements Total					1,500,000			*1,500,000*
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*
601.801.53504 - Water Plant Maint &								
WTP Well Testing and Cleaning	WTR-14-003	2	25,000		50,000		25,000	*100,000*
601.801.53504 - Water Plant Maint & Repairs Total			25,000		50,000		25,000	*100,000*
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*
601.801.55301 - Vehicles								
New Truck	SWR-20-001	2	15,000					*15,000*
Truck Replacement	WTR-20-001	1	17,500					*17,500*
601.801.55301 - Vehicles Total			32,500					*32,500*

Budget Item	Project #	Priority	2020	2021	2022	2023	2024	Total
602.104.53302 - Engineering Design/Re								
Beechwood Trails Water Tower #1 Painting Project	WTR-15-013	3	25,000					*25,000*
Beechwood Trails Water Tower #2 Painting Project	WTR-15-014	2	30,000					*30,000*
Mill Street Waterline Project	WTR-20-002	3		34,000				*34,000*
Town Street Area Water Line Project	WTR-20-003	1				60,000		*60,000*
Jefferson Street Water Project	WTR-20-004	1	29,000					*29,000*
Main Street Phase 2 Water Project	WTR-20-005	3				50,000		*50,000*
Emergency Interconnect with the District	WTR-20-007	3		20,000				*20,000*
602.104.53302 - Engineering Design/Review Svcs Total			84,000	54,000		110,000		*248,000*
602.802.53499 - Other Maintenance Se								
Beechwood Trails Water Tower #1 Painting Project	WTR-15-013	3		250,000				*250,000*
Beechwood Trails Water Tower #2 Painting Project	WTR-15-014	2	270,000					*270,000*
602.802.53499 - Other Maintenance Services Total			270,000	250,000				*520,000*
602.802.55403 - Municipal Facility Im								
WTP1 and WTP2 Paving Project	WTR-20-008	3				50,000		*50,000*
602.802.55403 - Municipal Facility Improvements Total						50,000		*50,000*
602.802.55450 - Water Plant Improve								
Water Pump Replacement Project	WTR-19-001	3	20,000	30,000	20,000	30,000	20,000	*120,000*
602.802.55450 - Water Plant Improvements Total			20,000	30,000	20,000	30,000	20,000	*120,000*
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*
Mill Street Waterline Project	WTR-20-002	3			340,000			*340,000*
Town Street Area Water Line Project	WTR-20-003	1					600,000	*600,000*
Jefferson Street Water Project	WTR-20-004	1		290,000				*290,000*
Main Street Phase 2 Water Project	WTR-20-005	3					500,000	*500,000*
Emergency Interconnect with the District	WTR-20-007	3			200,000			*200,000*
602.802.55453 - Water Distribution System Impr. Total			10,000	300,000	550,000	10,000	1,110,000	*1,980,000*
651.851.53699 - Other Misc Contractu								
City GIS Program	INF-17-001	2	10,000	10,000	10,000		10,000	*40,000*
651.851.53699 - Other Misc Contractual Services Total			10,000	10,000	10,000		10,000	*40,000*
651.851.55301 - Vehicles								
New Truck	SWR-20-001	2	15,000					*15,000*
Truck Replacement	WTR-20-001	1	17,500					*17,500*
651.851.55301 - Vehicles Total			32,500					*32,500*
652.104.53302 - Engineering Design/Re								

Budget Item	Project #	Priority	2020	2021	2022	2023	2024	Total
I & I Corrective Action Program	SWR-20-002	1	40,000					*40,000*
652.104.53302 - Engineering Design/Review Svcs Total			40,000					*40,000*
652.852.55403 - Municipal Facility Im								
Water Reclamation Facility Paving Project	SWR-14-001	4				50,000		*50,000*
652.852.55403 - Municipal Facility Improvements Total						50,000		*50,000*
652.852.55451 - Sewer Plant Improve								
WRF Upgrade Project	SWR-14-019	5	1,250,000					*1,250,000*
Sewer Pump Replacement Program	SWR-19-002	3	20,000	30,000	20,000	30,000	20,000	*120,000*
652.852.55451 - Sewer Plant Improvements Total			1,270,000	30,000	20,000	30,000	20,000	*1,370,000*
652.852.55454 - Sanitary Swr Coll. Sys								
Annual Meter Replacement Program	SWR-14-004	2	10,000	10,000	10,000	10,000	10,000	*50,000*
I & I Corrective Action Program	SWR-20-002	1		40,000	40,000	40,000	40,000	*160,000*
652.852.55454 - Sanitary Swr Coll. Syst Impr. Total			10,000	50,000	50,000	50,000	50,000	*210,000*
GRAND TOTAL			4,109,348	2,265,900	4,539,250	1,923,300	2,968,050	*15,805,848*

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Administration
Contact BJ King

Project # ADM-19-001
Project Name Safe Routes to School Travel Plans Update

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	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection	20,000					20,000
Total	20,000					20,000

Funding Sources	2020	2021	2022	2023	2024	Total
101 - General Fund	20,000					20,000
Total	20,000					20,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
101.104.53302 - Engineering Design/Review Svcs	20,000					20,000
Total	20,000					20,000

Capital Improvements and Major Initiative 2020 *thru* 2024

City of Pataskala, Ohio

Department Administration
Contact BJ King

Project # ADM-20-001
Project Name Window blinds treatments in City Hall Building

Type Buildings & Improvements
Useful Life 10 years
Category Windows
Priority 2 Very Important

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$10,000**

Description

Replace all window blinds in City Administration Building. The blinds have never been replaced. At least one tennant has requested new blinds.

Justification

Original blinds are falling apart. At least one paying tennant has requested new blinds.

Expenditures	2020	2021	2022	2023	2024	Total
Construction/Contract	10,000					10,000
Total	10,000					10,000

Funding Sources	2020	2021	2022	2023	2024	Total
101 - General Fund	10,000					10,000
Total	10,000					10,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
101.601.55403 - Municipal Facility Improvements	10,000					10,000
Total	10,000					10,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Finance
Contact Jamie Nicholson

Project # FIN-20-001
Project Name Finance Break Room Improvements

Type Buildings & Improvements
Useful Life 20 years
Category Plumbing
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: $3,000

Description

The breakroom in the formerr COTC space lacks water to wash hands and dishes. We are rquesting that water and a drain line be added to the space . In addition, the installation of an appropriate sink and disposal is requested.

Justification

Lacking proper dish and hand cleaning apabilities leads to a less clean break room. The installation of a working kitchn sink and disposal would provide this capability.

Expenditures	2020	2021	2022	2023	2024	Total
Construction/Contract	3,000					3,000
Total	3,000					3,000

Funding Sources	2020	2021	2022	2023	2024	Total
101 - General Fund	3,000					3,000
Total	3,000					3,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
101.601.55403 - Municipal Facility Improvements	3,000					3,000
Total	3,000					3,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Information Technology
Contact Alan Haines

Project # INF-17-001
Project Name City GIS Program

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: $320,000

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	2020	2021	2022	2023	2024	Total
120,000	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	2020	2021	2022	2023	2024	Total
120,000	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	2020	2021	2022	2023	2024	Total
130,000	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	10,000	10,000	10,000		10,000	40,000
	Total	40,000	40,000	40,000	30,000	40,000	190,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Lands & Buildings
Contact BJ King

Project # LNB-19-001
Project Name Town Hall Improvements & Repairs

Type Buildings & Improvements
Useful Life 10 years
Category Interior Renovation
Priority 1 Critical

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: $500,000

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.

Prior	Expenditures	2020	2021	2022	2023	2024	Total
200,000	Construction/Contract	60,000	60,000	60,000	60,000	60,000	300,000
Total	Total	60,000	60,000	60,000	60,000	60,000	300,000

Prior	Funding Sources	2020	2021	2022	2023	2024	Total
200,000	301 - Capital Improvements	60,000	60,000	60,000	60,000	60,000	300,000
Total	Total	60,000	60,000	60,000	60,000	60,000	300,000

Budget Impact/Other

Prior	Budget Items	2020	2021	2022	2023	2024	Total
200,000	301.605.55403 - Municipal Facility Improvements	60,000	60,000	60,000	60,000	60,000	300,000
Total	Total	60,000	60,000	60,000	60,000	60,000	300,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Parks Department
Contact Lenier Crawford

Project # PRK-15-003
Project Name Master Planning - Multiple Parks

Type Other
Useful Life 0 years
Category Engineering/Design Study (non
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: $15,000

Description

In 2019 we acquired 4 concepts plans for 7 of our parks. We have used two of the 4 concepts to apply for two nature works grants (Liberty and Karr Park). In 2020 we will use the funds to develop the final concepts for our community.

Justification

Creating our parks 1 concept at a time will benefit the community and give insight as to what our residents want to see. Since 2001 park levies have failed 7 times. Being able to establish trust and show data over will help guide us to pass a levy in 2021 (Would like to discuss this more)

Prior	Expenditures	2020	2021	2022	2023	2024	Total
7,500	Planning/Design/Inspection	7,500					7,500
Total	Total	7,500					7,500

Prior	Funding Sources	2020	2021	2022	2023	2024	Total
7,500	101 - General Fund	7,500					7,500
Total	Total	7,500					7,500

Budget Impact/Other

Prior	Budget Items	2020	2021	2022	2023	2024	Total
7,500	101.604.53302 - Engineering Design/Review Svcs	7,500					7,500
Total	Total	7,500					7,500

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Parks Department
Contact Lenier Crawford

Project # PRK-16-010
Project Name Asphalt Chips/Gravel for Park Parking Areas

Type Maintenance
Useful Life 0 years
Category Maintenance (non-depr)
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: $34,500

Description

The current parking lots and other areas require frequent applications of gravel.

Justification

Gravel is needed to replace and or preserve the parking areas as wets spots develop and vandals drive in the lots causing damage.

Prior	Expenditures	2020	2021	2022	2023	2024	Total
10,500	Construction/Contract	6,000	6,000	6,000	6,000		24,000
Total	Total	6,000	6,000	6,000	6,000		24,000

Prior	Funding Sources	2020	2021	2022	2023	2024	Total
10,500	207 - Park Use	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

Budget Impact/Other

Prior	Budget Items	2020	2021	2022	2023	2024	Total
10,500	207.604.54124 - Grounds & Park Maintenance	6,000	6,000	6,000	6,000	5,000	29,000
Total	Total	6,000	6,000	6,000	6,000	5,000	29,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Parks Department
Contact Lenier Crawford

Project # PRK-17-002
Project Name Roof Replacement Program

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: $25,000

Description

As of 2019 we have replaced Karr Park Shelters, Municipal Park and the 1 location at Foundation Park.

Justification

Shelters roofs in our parks are in need of replacement. The replacement of roofs to 30 year shingles that are needed will take place. We anticipate using funds to inspect and/or replace Freedom Park, Foundation Conaway's Trail Shelter or the concession stand shingles on the north end of Foundation Park.

Prior	Expenditures	2020	2021	2022	2023	2024	Total
15,000	Construction/Contract	5,000		3,500		1,500	10,000
Total	Total	5,000		3,500		1,500	10,000

Prior	Funding Sources	2020	2021	2022	2023	2024	Total
15,000	207 - Park Use	5,000		3,500		1,500	10,000
Total	Total	5,000		3,500		1,500	10,000

Budget Impact/Other

Prior	Budget Items	2020	2021	2022	2023	2024	Total
15,000	207.604.53302 - Engineering Design/Review Svcs					1,500	1,500
Total	207.604.55403 - Municipal Facility Improvements	5,000		3,500			8,500
	Total	5,000		3,500		1,500	10,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Parks Department
Contact Lenier Crawford

Project # **PRK-19-003**
Project Name **Foundation Park Parking Lot Expansion**

Type Land Improvements
Useful Life 20 years
Category Parking Lot - Asphalt
Priority 2 Very Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$60,000**

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, Easter Egg hunt, 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	2020	2021	2022	2023	2024	Total
Construction/Contract		60,000				60,000
Total		60,000				60,000

Funding Sources	2020	2021	2022	2023	2024	Total
301 - Capital Improvements		60,000				60,000
Total		60,000				60,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
301.604.55402 - Parks & Trails Improvements		60,000				60,000
Total		60,000				60,000

Capital Improvements and Major Initiative

2020 *thru* 2024

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	2020	2021	2022	2023	2024	Total
Construction/Contract		15,000				15,000
Total		15,000				15,000

Funding Sources	2020	2021	2022	2023	2024	Total
Other Miscellaneous Grants		15,000				15,000
Total		15,000				15,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
301.604.55402 - Parks & Trails Improvements		15,000				15,000
Total		15,000				15,000

Capital Improvements and Major Initiative

2020 *thru* 2024

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 through donations and/or sponsorships. In addition, the city would seek to identify 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	2020	2021	2022	2023	2024	Total
Purchase/Lease	5,000					5,000
Total	5,000					5,000

Funding Sources	2020	2021	2022	2023	2024	Total
101 - General Fund	5,000					5,000
Total	5,000					5,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
101.604.54124 - Grounds & Park Maintenance	5,000					5,000
Total	5,000					5,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Parks Department
Contact Lenier Crawford

Project # PRK-19-018
Project Name Parks Riding Mower Purchase

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: $20,000

Description

Description: Lawn mowers are on a 4-year cycle. The mower will be traded in and replaced with a new more.

Justification

Replacing mowers on a cycle with help with routine maintenance to ensure our mowers are always operating. The mower (hustler Z turn) is a $16,473 mower and the selling price for us is 12,300. We will trade in our 2 year old mower which will then be applied to the total cost.

Prior	Expenditures	2020	2021	2022	2023	2024	Total
0	Purchase/Lease	0		10,000		10,000	20,000
Total	Total	0		10,000		10,000	20,000

Prior	Funding Sources	2020	2021	2022	2023	2024	Total
0	101 - General Fund	0		10,000		10,000	20,000
Total	Total	0		10,000		10,000	20,000

Budget Impact/Other

Prior	Budget Items	2020	2021	2022	2023	2024	Total
0	101.604.55101 - Equipment	0		10,000		10,000	20,000
Total	Total	0		10,000		10,000	20,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Parks Department
Contact Lenier Crawford

Project # PRK-19-019
Project Name Upgrade/New Park Playground Structures

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: **$80,000**

Description

Replacing existing playground structures and install new equipment where needed. Our parks playground structures are ending their useful lives and some require attention to ensure we are compliant with current standards. We will use funds to update the following parks: Foundation, Freedom, Citizens.

Justification

Park structure have not been maintained nor changed in nearly 20 years. Our structures are not engaging to our residents and require changes to bring residents into the park daily.

Expenditures	2020	2021	2022	2023	2024	Total
Purchase/Lease		20,000	30,000	30,000		80,000
Total		20,000	30,000	30,000		80,000

Funding Sources	2020	2021	2022	2023	2024	Total
301 - Capital Improvements		20,000	30,000	30,000		80,000
Total		20,000	30,000	30,000		80,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
301.604.55402 - Parks & Trails Improvements		20,000	30,000	30,000		80,000
Total		20,000	30,000	30,000		80,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Parks Department
Contact Lenier Crawford

Project # **PRK-20-001**
Project Name **Basketball Court Renovations**

Type Equipment
Useful Life 15 years
Category Outdoor Recreational Equipme
Priority 1 Critical

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$7,000**

Description

Purchasing new rims for both Foundation Park and Municipal Park. Foundation Park x 4 and Municipal Park x 2 rims.

Justification

Current basketball courts and servicing require change. The surfacing on the courts alone currently have cracks and each must be relined for future use. The current rims located at Founation Park must be changed to allow for the proper nets to be installed to avoid the use of zip ties.

Expenditures	2020	2021	2022	2023	2024	Total
Construction/Contract	7,000					7,000
Total	7,000					7,000

Funding Sources	2020	2021	2022	2023	2024	Total
207 - Park Use	7,000					7,000
Total	7,000					7,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
207.604.55402 - Park & Trail Improvements	7,000					7,000
Total	7,000					7,000

Capital Improvements and Major Initiative 2020 *thru* 2024

City of Pataskala, Ohio

Department Parks Department
Contact Lenier Crawford

Project # **PRK-20-004**
Project Name **Freedom Park Playground surface improvements**

Type Land Improvements
Useful Life 25 years
Category Storm Drains - Plastic
Priority 1 Critical

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$5,000**

Description

Playground surfacing needs drainage tiling to ensure surfacing is compliant with current regulations.

Justification

Our park shelters are rented out due to the amenities at the location. The park structures can not be used when residents are battling puddles in saturated mulch. Adding drainage and replacing surfacing will enhance the park.

Expenditures	2020	2021	2022	2023	2024	Total
Construction/Contract	5,000					5,000
Total	5,000					5,000

Funding Sources	2020	2021	2022	2023	2024	Total
207 - Park Use	5,000					5,000
Total	5,000					5,000

Budget Impact/Other

The playground surfacing at this facility currently needs to be improved. With most rains the surfacing hold water which causes standing water and doesn't allow for residents to use the structure. Standing water on playground makes us non compliant. To help we continue to add surfacing to ensure standing water is not present.

Budget Items	2020	2021	2022	2023	2024	Total
207.604.53499 - Other Maintenance Services	5,000					5,000
Total	5,000					5,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Parks Department
Contact Lenier Crawford

Project # **PRK-20-007**
Project Name **Karr Park Improvements**

Type Infrastructure
Useful Life 15 years
Category Sidewalks - Asphalt
Priority 1 Critical

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$86,000**

Description

2019 Nature Work Applicant for park improvements for Karr Park. The improvement will include asphalt walking path, small fitness area, and an entrance area. Approximately $48,000 of the project will be funded through an ODNR grant, with the remailing balance coming from local funds in the Capital Improvements (301) fund.

Justification

13,000 Engineering/design and project management
25,000- Construction cost (includes our local match)
$48,000 ODNR Grant reimbursement (pending)

Expenditures	2020	2021	2022	2023	2024	Total
Construction/Contract	86,000					86,000
Total	86,000					86,000

Funding Sources	2020	2021	2022	2023	2024	Total
301 - Capital Improvements	86,000					86,000
Total	86,000					86,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
301.604.55402 - Parks & Trails Improvements	86,000					86,000
Total	86,000					86,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Planning & Zoning
Contact Scott Fulton

Project # PNZ-20-001
Project Name Computer Replacement Program

Type Equipment
Useful Life 3 years
Category Computer Equipment
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$10,000**

Description

Computer hardware and software have a useful life of between 3-5 years. The annual computer replacement program 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 effeciency, and reduces the risk of equipment failure. Current Planning and Zoning Department computers range between 4-6 years old.

Expenditures	2020	2021	2022	2023	2024	Total
Purchase/Lease	2,000	2,000	2,000	2,000	2,000	10,000
Total	2,000	2,000	2,000	2,000	2,000	10,000

Funding Sources	2020	2021	2022	2023	2024	Total
101 - General Fund	2,000	2,000	2,000	2,000	2,000	10,000
Total	2,000	2,000	2,000	2,000	2,000	10,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
101.103.54402 - Computer Hardware/Software	2,000	2,000	2,000	2,000	2,000	10,000
Total	2,000	2,000	2,000	2,000	2,000	10,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Police
Contact Mike Boals

Project # POL-14-001
Project Name Cruiser Replacements

Type Vehicles
Useful Life 5 years
Category Cars & Light Trucks
Priority 1 Critical

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$1,115,300**

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	2020	2021	2022	2023	2024	Total
534,000	Purchase/Lease	96,000	96,000	146,650	96,000	146,650	581,300
Total	Total	96,000	96,000	146,650	96,000	146,650	581,300

Prior	Funding Sources	2020	2021	2022	2023	2024	Total
534,000	208 - Police Fund	96,000	96,000	146,650	96,000	146,650	581,300
Total	Total	96,000	96,000	146,650	96,000	146,650	581,300

Budget Impact/Other

Prior	Budget Items	2020	2021	2022	2023	2024	Total
534,000	208.301.55302 - Police Cruisers	96,000	96,000	146,650	96,000	146,650	581,300
Total	Total	96,000	96,000	146,650	96,000	146,650	581,300

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Police
Contact Bruce Brooks

Project # POL-16-002
Project Name Computer Replacement Program

Type Equipment
Useful Life 3 years
Category Computer Equipment
Priority 1 Critical

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: $25,000

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	2020	2021	2022	2023	2024	Total
12,500	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	2020	2021	2022	2023	2024	Total
12,500	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	2020	2021	2022	2023	2024	Total
12,500	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

2020 *thru* 2024

City of Pataskala, Ohio

Department Police
Contact Mike Boals

Project # **POL-20-001**
Project Name **Criminal and Civilian Fingerprinting**

Type Equipment
Useful Life 3 years
Category Computer Equipment
Priority 2 Very Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$7,000**

Description

Upgraded laptop computer and new civilian fingerprint system

Justification

Our current fingerprint system is outdated and currently operates on Windows 7. Windows 7 will not be supported as of January, 2020. The current laptop will be replaced with an updated Windows 10 system. Additionally, we currently utilize this system for civilian fingerprinting. The computer is maintained in the detention area for processing arrestee's and requires us to take civilians in the detention area to take their prints. This can cause issues when the detention area is occupied.

Expenditures	2020	2021	2022	2023	2024	Total
Purchase/Lease	7,000					7,000
Total	7,000					7,000

Funding Sources	2020	2021	2022	2023	2024	Total
208 - Police Fund	7,000					7,000
Total	7,000					7,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
208.301.55102 - Computer Equip >$5,000	7,000					7,000
Total	7,000					7,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Police
Contact Mike Boals

Project # POL-20-003
Project Name Incinerator

Type Equipment
Useful Life 10 years
Category Lab & Science Equipment
Priority 4 Less Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: $4,600

Description

Drug Terminator Portable Incinerator

Justification

The drug incinerator would be used to dispose of drugs and other items from evidence and the drug take back program. Currently we have to go through the Franklin County sheriff's Department to accomplish this task.

Expenditures	2020	2021	2022	2023	2024	Total
Purchase/Lease	4,600					4,600
Total	4,600					4,600

Funding Sources	2020	2021	2022	2023	2024	Total
208 - Police Fund	4,600					4,600
Total	4,600					4,600

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
208.301.54499 - Other General Equipment	4,600					4,600
Total	4,600					4,600

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Police
Contact Mike Boals

Project # **POL-20-004**
Project Name **Breath Testing Instrument**

Type Equipment
Useful Life 10 years
Category Lab & Science Equipment
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$9,000**

Description

Intoxilyzer 8000 Breath Testing Instrument

Justification

The Department currently uses the BAC Datamaster for breath testing in alcohol related incidents. The current instrument is old and is frequently out of service due to failures. When the unit is out of service the Officer's have to go to the Highway Patrol Post or reynoldsburg Pd to administer the test. Additionally, the BAC Datamaster will no longer be usable in two years as the Ohio Department of Health is taking them out of service.

Expenditures	2020	2021	2022	2023	2024	Total
Purchase/Lease	9,000					9,000
Total	9,000					9,000

Funding Sources	2020	2021	2022	2023	2024	Total
208 - Police Fund	9,000					9,000
Total	9,000					9,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
208.301.55101 - Equipment	9,000					9,000
Total	9,000					9,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Police
Contact Mike Boals

Project # POL-20-005
Project Name Wrestling mat for training

Type Equipment
Useful Life 10 years
Category Athletic Equipment
Priority 4 Less Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: $6,548

Description

Wrestling mat for defensive tactics training

Justification

Mats are needed for defensive tactics training. We would like to be able to do the training at the new PD. We currently have to do this at the YMCA.

Expenditures	2020	2021	2022	2023	2024	Total
Purchase/Lease	6,548					6,548
Total	6,548					6,548

Funding Sources	2020	2021	2022	2023	2024	Total
208 - Police Fund	6,548					6,548
Total	6,548					6,548

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
208.301.55101 - Equipment	6,548					6,548
Total	6,548					6,548

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-14-064
Project Name Broad Street Intersection Pedestrian Improvements

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: **$765,150**

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	2020	2021	2022	2023	2024	Total
165,150	Planning/Design/Inspection	15,000	29,000	40,000	31,000	15,000	130,000
Total	Land/ROW Acquisition	15,000					15,000
	Construction/Contract	150,000	85,000	80,000	80,000	60,000	455,000
	Total	180,000	114,000	120,000	111,000	75,000	600,000

Prior	Funding Sources	2020	2021	2022	2023	2024	Total
180,150	205 - Permissive License Tax	165,000	114,000	120,000	111,000	75,000	585,000
Total	301 - Capital Improvements	15,000					15,000
	Total	180,000	114,000	120,000	111,000	75,000	600,000

Budget Impact/Other

Prior	Budget Items	2020	2021	2022	2023	2024	Total
180,150	205.104.53302 - Engineering Design/Review Svcs		19,000	25,000	21,000	5,000	70,000
Total	205.104.53303 - Engineering Inspection Services	15,000	10,000	15,000	10,000	10,000	60,000
	205.401.55401 - Street & Road Improvements	150,000	85,000	80,000	80,000	60,000	455,000
	301.401.55499 - Other Capital Projects	15,000					15,000
	Total	180,000	114,000	120,000	111,000	75,000	600,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-16-013
Project Name Taylor Road Drainage Improvements

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: $340,000

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 will 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.

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

Prior	Expenditures	2020	2021	2022	2023	2024	Total
15,000	Planning/Design/Inspection	25,000					25,000
Total	Construction/Contract	300,000					300,000
	Total	325,000					325,000

Prior	Funding Sources	2020	2021	2022	2023	2024	Total
15,000	201 - Street Fund	325,000					325,000
Total	Total	325,000					325,000

Budget Impact/Other

Prior	Budget Items	2020	2021	2022	2023	2024	Total
15,000	201.104.53303 - Engineering Inspection Services	25,000					25,000
Total	201.401.55499 - Other Capital Projects	300,000					300,000
	Total	325,000					325,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-16-022
Project Name Annual Street Program Design Engineering Services

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: $465,000

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	2020	2021	2022	2023	2024	Total
215,000	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	2020	2021	2022	2023	2024	Total
215,000	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	2020	2021	2022	2023	2024	Total
215,000	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

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-17-003
Project Name Halloon Lane Drainage Improvements

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: **$300,000**

Description

The goal of this project is 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. This project has been pushed out due to the large cost. The funding approach shown would allow for smaller, more manageable phaes that can be a combination of in-house and outside scope work..

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	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection	20,000		20,000		20,000	60,000
Land/ROW Acquisition	5,000		5,000		5,000	15,000
Construction/Contract	75,000		75,000		75,000	225,000
Total	100,000		100,000		100,000	300,000

Funding Sources	2020	2021	2022	2023	2024	Total
201 - Street Fund	100,000		100,000		100,000	300,000
Total	100,000		100,000		100,000	300,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
201.104.53302 - Engineering Design/Review Svcs	15,000		15,000		15,000	45,000
201.104.53303 - Engineering Inspection Services	5,000		5,000		5,000	15,000
201.401.55499 - Other Capital Projects	80,000		80,000		80,000	240,000
Total	100,000		100,000		100,000	300,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-17-004
Project Name Retention/Detention Pond Maintenance

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: **$100,000**

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	2020	2021	2022	2023	2024	Total
50,000	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	2020	2021	2022	2023	2024	Total
50,000	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	2020	2021	2022	2023	2024	Total
50,000	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

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-17-021
Project Name 2020 Street Improvement Program

Type Infrastructure
Useful Life 20 years
Category Asphaltic Concrete Road
Priority 1 Critical

RAMP Project Yes
CIP Project Yes
Incl in Budget Yes

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	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection	25,000					25,000
Construction/Contract	650,000					650,000
Total	675,000					675,000

Funding Sources	2020	2021	2022	2023	2024	Total
201 - Street Fund	675,000					675,000
Total	675,000					675,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	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

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-17-022
Project Name 2021 Street Improvement Program

Type Infrastructure
Useful Life 20 years
Category Asphaltic Concrete Road
Priority 1 Critical

RAMP Project Yes
Incl in Budget Yes
CIP Project Yes

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	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection		25,000				25,000
Construction/Contract		650,000				650,000
Total		675,000				675,000

Funding Sources	2020	2021	2022	2023	2024	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	2020	2021	2022	2023	2024	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

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-17-024
Project Name Utility Vehicle

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. The purchase price is estimated to be $20,000.

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	2020	2021	2022	2023	2024	Total
Purchase/Lease		20,000				20,000
Total		20,000				20,000

Funding Sources	2020	2021	2022	2023	2024	Total
201 - Street Fund		20,000				20,000
Total		20,000				20,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
201.401.55101 - Equipment		20,000				20,000
Total		20,000				20,000

Capital Improvements and Major Initiative 2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-17-028
Project Name Brine Equipment for In-Truck Salt Pre-Wetting

Type Equipment
Useful Life 15 years
Category Grounds & Agrictultural Equip
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

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	2020	2021	2022	2023	2024	Total
Purchase/Lease				35,000		35,000
Total				35,000		35,000

Funding Sources	2020	2021	2022	2023	2024	Total
205 - Permissive License Tax				35,000		35,000
Total				35,000		35,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
205.401.55101 - Equipment				35,000		35,000
Total				35,000		35,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Jamie Nicholson

Project # SVC-17-030
Project Name 2019 Capital Equipment Lease

Type Other
Useful Life 0 years
Category Equipment Lease Payment (non
Priority 1 Critical

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: $115,500

Description

Annual lease payment on a min Track Hoet purchased in 2019 .

Justification

Prior	Expenditures	2020	2021	2022	2023	2024	Total
23,100	Purchase/Lease	23,100	23,100	23,100	23,100		92,400
Total	Total	23,100	23,100	23,100	23,100		92,400

Prior	Funding Sources	2020	2021	2022	2023	2024	Total
23,100	201 - Street Fund	23,100	23,100	23,100	23,100		92,400
Total	Total	23,100	23,100	23,100	23,100		92,400

Budget Impact/Other

Prior	Budget Items	2020	2021	2022	2023	2024	Total
23,100	201.401.55303 - Heavy Equipment	23,100	23,100	23,100	23,100		92,400
Total	Total	23,100	23,100	23,100	23,100		92,400

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-17-033
Project Name New (replacement) backhoe

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 2022.

Expenditures	2020	2021	2022	2023	2024	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	2020	2021	2022	2023	2024	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	2020	2021	2022	2023	2024	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

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-17-034
Project Name Purchase of 2-ton Asphalt Roller

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: **$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	2020	2021	2022	2023	2024	Total	Future
Purchase/Lease			7,500	7,500	7,500	22,500	15,000
Total			7,500	7,500	7,500	22,500	Total

Funding Sources	2020	2021	2022	2023	2024	Total	Future
201 - Street Fund			7,500	7,500	7,500	22,500	15,000
Total			7,500	7,500	7,500	22,500	Total

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total	Future
201.401.55303 - Heavy Equipment			7,500	7,500	7,500	22,500	15,000
Total			7,500	7,500	7,500	22,500	Total

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-17-036
Project Name Purchase Skid Steer

Type Equipment
Useful Life 15 years
Category Heavy Equipment
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$48,000**

Description

Purchase of a new skid steer. The equipment is estimated to cost $45,000 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 2020.

Expenditures	2020	2021	2022	2023	2024	Total
Purchase/Lease	9,600	9,600	9,600	9,600	9,600	48,000
Total	9,600	9,600	9,600	9,600	9,600	48,000

Funding Sources	2020	2021	2022	2023	2024	Total
201 - Street Fund	9,600	9,600	9,600	9,600	9,600	48,000
Total	9,600	9,600	9,600	9,600	9,600	48,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
201.401.55303 - Heavy Equipment	9,600	9,600	9,600	9,600	9,600	48,000
Total	9,600	9,600	9,600	9,600	9,600	48,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-17-041
Project Name Asset Management Software

Type Equipment
Useful Life 5 years
Category Computer Software
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget 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	2020	2021	2022	2023	2024	Total	Future
Purchase/Lease		5,000	2,500	2,500	2,500	12,500	2,500
Total		5,000	2,500	2,500	2,500	12,500	Total

Funding Sources	2020	2021	2022	2023	2024	Total	Future
201 - Street Fund		5,000	2,500	2,500	2,500	12,500	2,500
Total		5,000	2,500	2,500	2,500	12,500	Total

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total	Future
201.401.54402 - Computer Hardware/Software		5,000	2,500	2,500	2,500	12,500	2,500
Total		5,000	2,500	2,500	2,500	12,500	Total

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-18-001
Project Name 2022 Street Improvement Program

Type Land Improvements
Useful Life 20 years
Category Asphaltic Concrete Road
Priority 1 Critical

RAMP Project Yes
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$725,000**

Description

Annual street maintenance program, specfic roads to be repaired/improved TBD.

Justification

Improvements are critical to maintain service levels and life expectancies.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection			25,000			25,000
Construction/Contract			700,000			700,000
Total			725,000			725,000

Funding Sources	2020	2021	2022	2023	2024	Total
201 - Street Fund			525,000			525,000
205 - Permissive License Tax			200,000			200,000
Total			725,000			725,000

Budget Impact/Other

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-18-002
Project Name 48/60" Culvert Lining on Headley's Mill Road

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

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	2020	2021	2022	2023	2024	Total
Construction/Contract		65,000				65,000
Total		65,000				65,000

Funding Sources	2020	2021	2022	2023	2024	Total
205 - Permissive License Tax		65,000				65,000
Total		65,000				65,000

Budget Impact/Other

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-18-003
Project Name 2024 Storm System Maintenance Project

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	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection				10,000		10,000
Construction/Contract					55,000	55,000
Total				10,000	55,000	65,000

Funding Sources	2020	2021	2022	2023	2024	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

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-18-004
Project Name 2022 Storm System Maintenance Project

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	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection		10,000				10,000
Construction/Contract			55,000			55,000
Total		10,000	55,000			65,000

Funding Sources	2020	2021	2022	2023	2024	Total
205 - Permissive License Tax		10,000	55,000			65,000
Total		10,000	55,000			65,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	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

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-19-001
Project Name Intersection Improvements

Type Infrastructure
Useful Life 20 years
Category Traffic Lights - Mast Arm
Priority 1 Critical

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: $3,040,000

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	2020	2021	2022	2023	2024	Total	Future
Planning/Design/Inspection	95,000	7,500	100,000	95,000	7,500	305,000	1,075,000
Land/ROW Acquisition	40,000	40,000		40,000	40,000	160,000	Total
Construction/Contract			1,500,000			1,500,000	
Total	135,000	47,500	1,600,000	135,000	47,500	1,965,000	

Funding Sources	2020	2021	2022	2023	2024	Total	Future
201 - Street Fund	95,000	7,500	100,000	95,000	7,500	305,000	1,075,000
301 - Capital Improvements	40,000	40,000		40,000	40,000	160,000	Total
303 - State Issue II Improvements (OPWC)			1,500,000			1,500,000	
Total	135,000	47,500	1,600,000	135,000	47,500	1,965,000	

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total	Future
201.104.53302 - Engineering Design/Review Svcs	95,000	7,500		95,000	7,500	205,000	1,075,000
201.104.53303 - Engineering Inspection Services			100,000			100,000	Total
301.401.55499 - Other Capital Projects	40,000	40,000		40,000	40,000	160,000	
303.401.55401 - Street & Road Improvements			1,500,000			1,500,000	
Total	135,000	47,500	1,600,000	135,000	47,500	1,965,000	

Capital Improvements and Major Initiative 2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-19-002
Project Name 2023 Storm System Maintenance Project

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: **$65,000**

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	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection			10,000			10,000
Construction/Contract				55,000		55,000
Total			10,000	55,000		65,000

Funding Sources	2020	2021	2022	2023	2024	Total
205 - Permissive License Tax			10,000	55,000		65,000
Total			10,000	55,000		65,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
205.104.53302 - Engineering Design/Review Svcs			10,000			10,000
205.401.55499 - Other Capital Projects				55,000		55,000
Total			10,000	55,000		65,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-19-003
Project Name 2023 Street Improvement Program

Type Infrastructure
Useful Life
Category Asphaltic Concrete Road
Priority n/a

RAMP Project Yes
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$775,000**

Description

Annual street maintenance program, specifi roads to be repaired/improved TBD.

Justification

Improvements are critical to maintain service levels and life expectancies.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection				25,000		25,000
Construction/Contract				750,000		750,000
Total				775,000		775,000

Funding Sources	2020	2021	2022	2023	2024	Total
201 - Street Fund				775,000		775,000
Total				775,000		775,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
201.104.53303 - Engineering Inspection Services				25,000		25,000
201.401.55401 - Street & Road Improvements				750,000		750,000
Total				775,000		775,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-19-004
Project Name Main Street/SR 310 Striping

Type Maintenance
Useful Life 0 years
Category Maintenance (non-depr)
Priority 2 Very Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$35,000**

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	2020	2021	2022	2023	2024	Total
Construction/Contract	35,000					35,000
Total	35,000					35,000

Funding Sources	2020	2021	2022	2023	2024	Total
202 - State Highway	35,000					35,000
Total	35,000					35,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
202.401.53699 - Other Misc Contractual Services	35,000					35,000
Total	35,000					35,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-19-005
Project Name Signalized Intersection Equip Replacement & Timing

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: **$90,000**

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.

Prior	Expenditures	2020	2021	2022	2023	2024	Total
30,000	Planning/Design/Inspection	15,000			15,000		30,000
Total	Construction/Contract	10,000	5,000	5,000	5,000	5,000	30,000
	Total	25,000	5,000	5,000	20,000	5,000	60,000

Prior	Funding Sources	2020	2021	2022	2023	2024	Total
30,000	201 - Street Fund	15,000			15,000		30,000
Total	202 - State Highway	10,000	5,000	5,000	5,000	5,000	30,000
	Total	25,000	5,000	5,000	20,000	5,000	60,000

Budget Impact/Other

Prior	Budget Items	2020	2021	2022	2023	2024	Total
30,000	201.104.53302 - Engineering Design/Review Svcs	15,000			15,000		30,000
Total	202.104.53451 - Traffic Signal Maintenance	10,000	5,000	5,000	5,000	5,000	30,000
	Total	25,000	5,000	5,000	20,000	5,000	60,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-19-007
Project Name Blanche Addition Stormwater Mgmt Improvements

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: **$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.The funding scenario laid out below would provide for the large project to be broken into smaller, more manageable projects that would be completed with combinatoin of in-house and outside scope worrk.

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	2020	2021	2022	2023	2024	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	2020	2021	2022	2023	2024	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	2020	2021	2022	2023	2024	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

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Jamie Nicholson

Project # SVC-19-008
Project Name 2018 Capital Equipment Lease

Type Other
Useful Life 0 years
Category Equipment Lease Payment (non
Priority 1 Critical

RAMP Project No
CIP Project Yes
Incl in Budget Yes

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	2020	2021	2022	2023	2024	Total
67,000	Purchase/Lease	33,500	33,500	33,500			100,500
Total	Total	33,500	33,500	33,500			100,500

Prior	Funding Sources	2020	2021	2022	2023	2024	Total
67,000	205 - Permissive License Tax	33,500	33,500	33,500			100,500
Total	Total	33,500	33,500	33,500			100,500

Budget Impact/Other

Prior	Budget Items	2020	2021	2022	2023	2024	Total
67,000	205.401.55303 - Heavy Equipment	33,500	33,500	33,500			100,500
Total	Total	33,500	33,500	33,500			100,500

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-19-009
Project Name Bridge Inspections and Maintenance

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: **$60,000**

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.

Prior	Expenditures	2020	2021	2022	2023	2024	Total
10,000	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	2020	2021	2022	2023	2024	Total
10,000	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	2020	2021	2022	2023	2024	Total
10,000	201.104.53303 - Engineering Inspection 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

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact BJ King

Project # SVC-19-010
Project Name SR-310 Trail Construction

Type Infrastructure
Useful Life 15 years
Category Sidewalks - Asphalt
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget 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	2020	2021	2022	2023	2024	Total
Construction/Contract	52,000					52,000
Total	52,000					52,000

Funding Sources	2020	2021	2022	2023	2024	Total
306 - SR 310 TIF Fund	52,000					52,000
Total	52,000					52,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
306.401.55499 - Other Capital Projects	52,000					52,000
Total	52,000					52,000

Capital Improvements and Major Initiative 2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-20-001
Project Name Blacks Road Twin 60" Culvert Replacement

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: **$65,000**

Description

The twin 60" culverts on Blacks Road just west of Oxford Drive are nearing the end of their useful life, and it is anticipated that they will be ready for replacement in 2020.

Justification

To err on the side of caustion, prevent injury, and avoid emergency replacement scenario's, bridge and culvert infrastructure should be replaced before the end of their useful lives.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection	10,000					10,000
Construction/Contract	55,000					55,000
Total	65,000					65,000

Funding Sources	2020	2021	2022	2023	2024	Total
205 - Permissive License Tax	65,000					65,000
Total	65,000					65,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
205.104.53302 - Engineering Design/Review Svcs	10,000					10,000
205.401.55499 - Other Capital Projects	55,000					55,000
Total	65,000					65,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-20-002
Project Name 2024 Street Improvement Program

Type Infrastructure
Useful Life 20 years
Category Asphaltic Concrete Road
Priority 3 Important

RAMP Project Yes
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$825,000**

Description

Annual street maintenance program, specific roads to be repaired/improved TBD.

Justification

Improvements are critical to maintain service levels and life expectancies.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection					25,000	25,000
Construction/Contract					800,000	800,000
Total					825,000	825,000

Funding Sources	2020	2021	2022	2023	2024	Total
201 - Street Fund					825,000	825,000
Total					825,000	825,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
201.104.53302 - Engineering Design/Review Svcs					25,000	25,000
201.401.55401 - Street & Road Improvements					800,000	800,000
Total					825,000	825,000

Capital Improvements and Major Initiative 2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # sVC-20-003
Project Name Single Axle Dump Truck with Plowing Accessories

Type Equipment
Useful Life 10 years
Category Dump Trucks
Priority 3 Important

RAMP Project Yes
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$160,000**

Description

Purchase of a new single axle dump truck, plow blade, hydraulics, lighting package and road sensors. Estimated cost is $150,000 with purchase to be financed through a 5-year capital lease.

Justification

Replace existing single axle dump truck that will be at the end of its useful life.

Expenditures	2020	2021	2022	2023	2024	Total	Future
Purchase/Lease		32,000	32,000	32,000	32,000	128,000	32,000
Total		32,000	32,000	32,000	32,000	128,000	Total

Funding Sources	2020	2021	2022	2023	2024	Total	Future
201 - Street Fund		32,000	32,000	32,000	32,000	128,000	32,000
Total		32,000	32,000	32,000	32,000	128,000	Total

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total	Future
201.401.55303 - Heavy Equipment		32,000	32,000	32,000	32,000	128,000	32,000
Total		32,000	32,000	32,000	32,000	128,000	Total

Capital Improvements and Major Initiative 2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-20-004
Project Name Tandem Axle Dump Truck with Plow Accessories

Type Equipment
Useful Life 10 years
Category Dump Trucks
Priority 3 Important

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$213,500**

Description

Purchase of new tandem axle dump truck, plow blade, hydrualics, lighting package and road sensors. Estimate cost is $200,000 with purchase to be financed through a 5-year lease.

Justification

Replace existing tandem axle dump truck that will be at the end of its useful life.

Expenditures	2020	2021	2022	2023	2024	Total	Future
Purchase/Lease					42,700	42,700	170,800
Total					42,700	42,700	Total

Funding Sources	2020	2021	2022	2023	2024	Total	Future
201 - Street Fund					42,700	42,700	170,800
Total					42,700	42,700	Total

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total	Future
201.401.55303 - Heavy Equipment					42,700	42,700	170,800
Total					42,700	42,700	Total

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-20-006
Project Name Flail Mower Deck and Frame (Replacement)

Type Equipment
Useful Life 15 years
Category Heavy Equipment
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$40,000**

Description

Purchase of Flail Mower Deck and Frame to replace existing flail mower and deck that are anticipated to be at the end of their useful life.

Justification

The Public Service Department maintains public right-of-ways by mowing, and provides 3 to 5 complete mows per year. Throughout the growing season, this operation requires two mowers to be running multiple times per week. This level of service requires many hours of operation, and equipment will need replaced to avoid high maintenance cost and downtime which delays operations.

Expenditures	2020	2021	2022	2023	2024	Total
Purchase/Lease			40,000			40,000
Total			40,000			40,000

Funding Sources	2020	2021	2022	2023	2024	Total
201 - Street Fund			40,000			40,000
Total			40,000			40,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
201.401.55303 - Heavy Equipment			40,000			40,000
Total			40,000			40,000

Capital Improvements and Major Initiative 2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-20-007
Project Name Purchase (replacment) Crack Seal Machine

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: $53,500

Description

The crack seal machine is used throughout the summer months as a preventative maintenance tool to seal cracks in the roadway. This work helps to prolong the useful life of roadways. The total cost of the equipment is estimated to be $60,000 which would be financed using a 5-year capital lease.

Justification

Preventative maintenance techniques, such as crack sealing, saves the City money over time by prolonging the useful life or roadways. The crack seal machine is anticipated to be at the end of its useful life in 2023.

Expenditures	2020	2021	2022	2023	2024	Total	Future
Purchase/Lease				10,700	10,700	21,400	32,100
Total				10,700	10,700	21,400	Total

Funding Sources	2020	2021	2022	2023	2024	Total	Future
201 - Street Fund				10,700	10,700	21,400	32,100
Total				10,700	10,700	21,400	Total

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total	Future
201.401.55303 - Heavy Equipment				10,700	10,700	21,400	32,100
Total				10,700	10,700	21,400	Total

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-20-008
Project Name Purchase (replacement) Asphalt Hot Box

Type Equipment
Useful Life 15 years
Category Heavy Equipment
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: $53,500

Description

The asphalt hot box is used throughout the year to transport asphalt material from the plant to where it is needed in the City. This piece of equipment is critical to filling potholes and completing minor paving jobs efficiently and effectively. The equipmen is estimated to cost $60,000 andt would be purchased through a 5-year capital lease

Justification

Filling potholes is essential to the traveling public, and preventative pavement maintenance, including small pavement repair jobs, saves the City money over time by prolonging the useful life of roadways. The asphalt hot box is anticipated to be at the end of its useful life in 2022.

Expenditures	2020	2021	2022	2023	2024	Total	Future
Purchase/Lease			10,700	10,700	10,700	32,100	21,400
Total			10,700	10,700	10,700	32,100	Total

Funding Sources	2020	2021	2022	2023	2024	Total	Future
201 - Street Fund			10,700	10,700	10,700	32,100	21,400
Total			10,700	10,700	10,700	32,100	Total

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total	Future
201.401.55303 - Heavy Equipment			10,700	10,700	10,700	32,100	21,400
Total			10,700	10,700	10,700	32,100	Total

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-20-009
Project Name Tow-behind Arrow Trailer

Type Equipment
Useful Life 15 years
Category Trailers
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$5,000**

Description

A tow behind arrow trailer would help to alert motorists of upcoming lane shifts and work that will require non-standard traffic routing. It will be especially helpful during mobile operations, such as crack sealing, to provide advance notice of work ahead.

Justification

This piece of equipment will provide for safer operations by communicating irregular traffic patterns to motorists earlier than what is currently feasible.

Expenditures	2020	2021	2022	2023	2024	Total
Purchase/Lease	5,000					5,000
Total	5,000					5,000

Funding Sources	2020	2021	2022	2023	2024	Total
201 - Street Fund	5,000					5,000
Total	5,000					5,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
201.401.55101 - Equipment	5,000					5,000
Total	5,000					5,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-20-010
Project Name Fuel/Brine Tank Enclosure

Type Buildings & Improvements
Useful Life 50 years
Category Exterior Walls
Priority 4 Less Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$30,000**

Description

This project would provide for a 3-sided, roofed enclosure around the fuel and brine tanks.

Justification

This enclosure would serve to protect and prolong the life of the brine and fuel tank, and would also serve to provide some refuge from the elements for personnel when filling the brine truck and fuel tanks during inclement weather.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection	5,000					5,000
Construction/Contract	25,000					25,000
Total	30,000					30,000

Funding Sources	2020	2021	2022	2023	2024	Total
201 - Street Fund	30,000					30,000
Total	30,000					30,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
201.104.53302 - Engineering Design/Review Svcs	5,000					5,000
201.603.55403 - Municipal Facility Improvements	25,000					25,000
Total	30,000					30,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-20-011
Project Name Mink Street Garage Paving

Type Infrastructure
Useful Life 20 years
Category Foundation
Priority 4 Less Important

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: $100,000

Description

This project would provide for a paved asphalt driveway at the Mink Street Garage.

Justification

With the existing gravel driveway, and as often as personnel and equipment enter the garage, large amounts of dust are tracked in, and accumulate in the garage. This makes it difficult to keep the garage, and the offices within it, clean. A paved driveway would allow for easier maintenance and provide a cleaner garage environment.

Expenditures	2020	2021	2022	2023	2024	Total
Construction/Contract					100,000	100,000
Total					100,000	100,000

Funding Sources	2020	2021	2022	2023	2024	Total
201 - Street Fund					100,000	100,000
Total					100,000	100,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
201.401.55499 - Other Capital Projects					100,000	100,000
Total					100,000	100,000

Capital Improvements and Major Initiative 2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-20-012
Project Name SFN 4563301 - Headley's Mill Bridge Deck Repl

Type Infrastructure
Useful Life 30 years
Category Bridges & Overpasses
Priority 2 Very Important

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: $325,000

Description

It is estimated that the deck on this bridge will be at the end of its useful life by 2025, and will need replaced. The rest of the bridge is in good condition, and is not believed at this time to need to be replaced.

Justification

It is estimated that replacing the deck will extend the service life of the bridge for 20 to 30 years.

Expenditures	2020	2021	2022	2023	2024	Total	Future
Planning/Design/Inspection					50,000	50,000	275,000
Total					50,000	50,000	Total

Funding Sources	2020	2021	2022	2023	2024	Total	Future
201 - Street Fund					50,000	50,000	275,000
Total					50,000	50,000	Total

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total	Future
201.104.53302 - Engineering Design/Review Svcs					50,000	50,000	275,000
Total					50,000	50,000	Total

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-20-013
Project Name SFN 4563905 - Headley's Mill Bridge Reinf/Repairs

Type Infrastructure
Useful Life 30 years
Category Bridges & Overpasses
Priority 2 Very Important

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$90,000**

Description

This bridge is comprised of twin 60" culverts. The culverts themselves are in good condition, but there has been deterioration of the upstream abutment that could lead to piping. This project will aim to reinforce/repair the existing abutment, if it can be shown that there is adequate cost/benefit to complete this project instead of replacing the bridge. If replacment is a better cost to benefit, then it is anticipated that design will be in 2020, and construction will be in 2021.

Justification

The piping mentioned above, if left unchecked, will likely result in failure of the roadway subgrade between the two culverts, and could result in the culverts being washed out.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection	15,000					15,000
Construction/Contract	75,000					75,000
Total	90,000					90,000

Funding Sources	2020	2021	2022	2023	2024	Total
201 - Street Fund	90,000					90,000
Total	90,000					90,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
201.104.53302 - Engineering Design/Review Svcs	10,000					10,000
201.104.53303 - Engineering Inspection Services	5,000					5,000
201.401.55499 - Other Capital Projects	75,000					75,000
Total	90,000					90,000

Capital Improvements and Major Initiative 2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-20-014
Project Name SFN 4564065 - Mill Street Bridge Wingwall Reinf

Type Infrastructure
Useful Life 30 years
Category Bridges & Overpasses
Priority 3 Important

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$140,000**

Description

It has been discovered through the establishment of our Bridge Asset Management Program that the wingwalls on this bridge have, and are continuing to move. This situation is being monitored, and to date, the movement is not critical. This project may not end up being necessary if the wingwalls stabilize and stop moving; however, if they do not, this project will become critical.

Justification

The wingwalls are effectively retaining walls that keep the roadway base intact, and from sliding away from the bridge abutments. If these fail, the roadway next to the bridge will fail.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection			65,000			65,000
Construction/Contract			75,000			75,000
Total			140,000			140,000

Funding Sources	2020	2021	2022	2023	2024	Total
201 - Street Fund			140,000			140,000
Total			140,000			140,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
201.104.53302 - Engineering Design/Review Svcs			60,000			60,000
201.401.55303 - Heavy Equipment			5,000			5,000
201.401.55499 - Other Capital Projects			75,000			75,000
Total			140,000			140,000

Capital Improvements and Major Initiative 2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-20-015
Project Name SFN 4563697 - Cable Road Bridge Scour Repair

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: **$55,000**

Description

Scour has occurred at and along the eastern bridge foundation and abutment.

Justification

If left unchecked, scour will likely continue and eventually comprimise the bridge foundation. Making repairs now, including improvements to minimize future scour, will prolong the life of the bridge.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection	15,000					15,000
Construction/Contract	40,000					40,000
Total	55,000					55,000

Funding Sources	2020	2021	2022	2023	2024	Total
201 - Street Fund	55,000					55,000
Total	55,000					55,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
201.104.53302 - Engineering Design/Review Svcs	10,000					10,000
201.104.53303 - Engineering Inspection Services	5,000					5,000
201.401.55499 - Other Capital Projects	40,000					40,000
Total	55,000					55,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-20-016
Project Name SFN 4563646 - Summit Rd Bridge Wingwall Repair

Type Infrastructure
Useful Life 30 years
Category Bridges & Overpasses
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$55,000**

Description

The wingwalls on this bridge have experienced significant deterioration and are near the end of their useful life.

Justification

The wingwalls are effectively retaining walls that keep the roadway base intact, and from sliding away from the bridge abutments. If these fail, the roadway next to the bridge will fail.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection		15,000				15,000
Construction/Contract		40,000				40,000
Total		55,000				55,000

Funding Sources	2020	2021	2022	2023	2024	Total
201 - Street Fund		55,000				55,000
Total		55,000				55,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
201.104.53302 - Engineering Design/Review Svcs		10,000				10,000
201.104.53303 - Engineering Inspection Services		5,000				5,000
201.401.55499 - Other Capital Projects		40,000				40,000
Total		55,000				55,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-20-017
Project Name SFN 4563417 - Township Road Bridge Deck Repair

Type Infrastructure
Useful Life 30 years
Category Bridges & Overpasses
Priority 3 Important

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: $32,500

Description

The concrete deck on this bridge has begun to experience mild deterioration. This project will make repairs to the deck.

Justification

Making deck repairs as preventative mainenance now will prolong the life of the bridge and reduce future costs.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection			7,500			7,500
Construction/Contract			25,000			25,000
Total			32,500			32,500

Funding Sources	2020	2021	2022	2023	2024	Total
201 - Street Fund			32,500			32,500
Total			32,500			32,500

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
201.104.53302 - Engineering Design/Review Svcs			32,500			32,500
Total			32,500			32,500

Capital Improvements and Major Initiative 2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-20-018
Project Name SFN 4563895 - Creek Rd Bridge Footing/ Abutment

Type Infrastructure
Useful Life 30 years
Category Bridges & Overpasses
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$27,500**

Description

The footing and abutments of this bridge have spalled concrete and sections of missing mortar. This project would repair and replace spalled concrete and missing mortar.

Justification

Making these repairs as a planned maintenance item will prolong the life of the bridge and reduce future costs.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection				7,500		7,500
Construction/Contract				20,000		20,000
Total				27,500		27,500

Funding Sources	2020	2021	2022	2023	2024	Total
201 - Street Fund				27,500		27,500
Total				27,500		27,500

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
201.104.53302 - Engineering Design/Review Svcs				5,000		5,000
201.104.53303 - Engineering Inspection Services				2,500		2,500
201.401.55499 - Other Capital Projects				20,000		20,000
Total				27,500		27,500

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-20-019
Project Name Chipper Replacement

Type Equipment
Useful Life 15 years
Category Heavy Equipment
Priority 2 Very Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: $53,500

Description

The existing chipper is used regularly and is near the end of its useful service life. The equipment would be purchased via a 5-yar capital lease.

Justification

The existing chipper is used regularly and is 15 years old.

Expenditures	2020	2021	2022	2023	2024	Total	Future
Purchase/Lease		10,700	10,700	10,700	10,700	42,800	10,700
Total		10,700	10,700	10,700	10,700	42,800	Total

Funding Sources	2020	2021	2022	2023	2024	Total	Future
201 - Street Fund		10,700	10,700	10,700	10,700	42,800	10,700
Total		10,700	10,700	10,700	10,700	42,800	Total

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total	Future
201.401.55303 - Heavy Equipment		10,700	10,700	10,700	10,700	42,800	10,700
Total		10,700	10,700	10,700	10,700	42,800	Total

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Public Service
Contact Alan Haines

Project # SVC-20-020
Project Name Additional Service Truck

Type Equipment
Useful Life 5 years
Category Cars & Light Trucks
Priority 4 Less Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$25,000**

Description

A 2-door, 2-wheel drive service truck.

Justification

Since the Public Serivce Department took over all OUPS marking in 2019, which acts as a savings to the Utility Department, and an overall savings to the City, but is extra work for the PSD, the existing fleet of trucks is not sufficient to cover all work being performed. With addition of staff, this lack of vehicles will become more pronounced, as efficiency, and the number of jobs able to be performed at one time, will be diminished.

Expenditures	2020	2021	2022	2023	2024	Total
Purchase/Lease	25,000					25,000
Total	25,000					25,000

Funding Sources	2020	2021	2022	2023	2024	Total
201 - Street Fund	25,000					25,000
Total	25,000					25,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
201.401.55301 - Vehicles	25,000					25,000
Total	25,000					25,000

Capital Improvements and Major Initiative 2020 *thru* 2024

City of Pataskala, Ohio

Department Sewer
Contact Chris Sharrock

Project # SWR-14-001
Project Name Water Reclamation Facility Paving Project

Type Land Improvements
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: **$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	2020	2021	2022	2023	2024	Total
Construction/Contract				50,000		50,000
Total				50,000		50,000

Funding Sources	2020	2021	2022	2023	2024	Total
652 - Sewer Capital Improvements				50,000		50,000
Total				50,000		50,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
652.852.55403 - Municipal Facility Improvements				50,000		50,000
Total				50,000		50,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Sewer
Contact Chris Sharrock

Project # SWR-14-004
Project Name Annual Meter Replacement Program

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: $170,000

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.

Prior	Expenditures	2020	2021	2022	2023	2024	Total
120,000	Purchase/Lease	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	2020	2021	2022	2023	2024	Total
120,000	652 - Sewer Capital Improvements	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	2020	2021	2022	2023	2024	Total
120,000	652.852.55454 - Sanitary Swr Coll. Syst Impr.	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

2020 *thru* 2024

City of Pataskala, Ohio

Department Sewer
Contact Chris Sharrock

Project # SWR-14-019
Project Name WRF Upgrade Project

Type Buildings & Improvements
Useful Life 20 years
Category Water & Sewage Treatment Sys
Priority 5 Future Consideration

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$1,350,000**

Description

Increase Treatment capacity to 2.5 - 3.0 MGD as development warrants. Add equipment for phosphorous removals. Project funding comes from the EPA in the form of a 7-year 0% loan.

Justification

Planning for upgrade as devlopment of sewer customers north of the City and at the JRS.

Prior	Expenditures	2020	2021	2022	2023	2024	Total
100,000	Construction/Contract	1,250,000	0				1,250,000
Total	Total	1,250,000	0				1,250,000

Prior	Funding Sources	2020	2021	2022	2023	2024	Total
100,000	652 - Sewer Capital Improvements	1,250,000	0				1,250,000
Total	Total	1,250,000	0				1,250,000

Budget Impact/Other

Prior	Budget Items	2020	2021	2022	2023	2024	Total
100,000	652.852.55451 - Sewer Plant Improvements	1,250,000					1,250,000
Total	Total	1,250,000					1,250,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Sewer
Contact Chris Sharrock

Project # SWR-19-002
Project Name Sewer Pump Replacement Program

Type Land Improvements
Useful Life 20 years
Category Water & Sewage Treatment Sys
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$150,000**

Description

Annual pump replacemnt schedule

Justification

Prior	Expenditures	2020	2021	2022	2023	2024	Total
30,000	Purchase/Lease	20,000	30,000	20,000	30,000	20,000	120,000
Total	Total	20,000	30,000	20,000	30,000	20,000	120,000

Prior	Funding Sources	2020	2021	2022	2023	2024	Total
30,000	652 - Sewer Capital Improvements	20,000	30,000	20,000	30,000	20,000	120,000
Total	Total	20,000	30,000	20,000	30,000	20,000	120,000

Budget Impact/Other

Prior	Budget Items	2020	2021	2022	2023	2024	Total
30,000	652.852.55451 - Sewer Plant Improvements	20,000	30,000	20,000	30,000	20,000	120,000
Total	Total	20,000	30,000	20,000	30,000	20,000	120,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Sewer
Contact Chris Sharrock

Project # SWR-20-001
Project Name New Truck

Type Equipment
Useful Life 5 years
Category Cars & Light Trucks
Priority 2 Very Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$30,000**

Description

Add a new truck to the fleet for use by the plant operators

Justification

We will be using the Transit at the Old Town Hall for the billing department to use for their errands, which has put the crew in the field down a vehicle. The Transit is not a sufficient vehicle for the crew in the field. We would like to purchase a new 4 wheel drive standard cab truck for the crew in the field. This truck will be purchased in lieu of replacing the 2008 F-250 with 75,000 miles on it that is still mechanically sound, which we will continue to use.

Expenditures	2020	2021	2022	2023	2024	Total
Purchase/Lease	30,000					30,000
Total	30,000					30,000

Funding Sources	2020	2021	2022	2023	2024	Total
602 - Water Capital Improvements	15,000					15,000
652 - Sewer Capital Improvements	15,000					15,000
Total	30,000					30,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
601.801.55301 - Vehicles	15,000					15,000
651.851.55301 - Vehicles	15,000					15,000
Total	30,000					30,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Sewer
Contact Chris Sharrock

Project # SWR-20-002
Project Name I & I Corrective Action Program

Type Infrastructure
Useful Life 30 years
Category Sanitary Sewer Collection Syste
Priority 1 Critical

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$200,000**

Description

Creation and Implementation of the I&I Corrective Action Plan

Justification

Requirement form the OEPA on the WRF permit. The Corrective Action Plan may dictate the funding needed moving forward.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection	40,000					40,000
Construction/Contract		40,000	40,000	40,000	40,000	160,000
Total	40,000	40,000	40,000	40,000	40,000	200,000

Funding Sources	2020	2021	2022	2023	2024	Total
652 - Sewer Capital Improvements	40,000	40,000	40,000	40,000	40,000	200,000
Total	40,000	40,000	40,000	40,000	40,000	200,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
652.104.53302 - Engineering Design/Review Svcs	40,000					40,000
652.852.55454 - Sanitary Swr Coll. Syst Impr.		40,000	40,000	40,000	40,000	160,000
Total	40,000	40,000	40,000	40,000	40,000	200,000

Capital Improvements and Major Initiative 2020 *thru* 2024

City of Pataskala, Ohio

Department Water
Contact Chris Sharrock

Project # WTR-14-003
Project Name WTP Well Testing and Cleaning

Type Maintenance
Useful Life 0 years
Category Maintenance (non-depr)
Priority 2 Very Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$150,000**

Description

WTP1 has 4 wells and will be done in 2022. WTP2 2 wells and will be done in 2020 and 2024

Justification

Testing to ensure proper operation, and testing to ensure the health of the aquifer and the mechanical operation of the wells.

Prior	Expenditures	2020	2021	2022	2023	2024	Total
50,000	Construction/Contract	25,000		50,000		25,000	100,000
Total	Total	25,000		50,000		25,000	100,000

Prior	Funding Sources	2020	2021	2022	2023	2024	Total
50,000	601 - Water Utilitiy Fund	25,000		50,000		25,000	100,000
Total	Total	25,000		50,000		25,000	100,000

Budget Impact/Other

Prior	Budget Items	2020	2021	2022	2023	2024	Total
50,000	601.801.53504 - Water Plant Maint & Repairs	25,000		50,000		25,000	100,000
Total	Total	25,000		50,000		25,000	100,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Water
Contact Chris Sharrock

Project # WTR-14-004
Project Name Meter Replacement Program

Type Buildings & Improvements
Useful Life 20 years
Category Water & Sewage Treatment Sys
Priority 2 Very Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$190,000**

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.

Prior	Expenditures	2020	2021	2022	2023	2024	Total
140,000	Purchase/Lease	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	2020	2021	2022	2023	2024	Total
140,000	602 - Water Capital Improvements	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	2020	2021	2022	2023	2024	Total
20,000	602.802.55453 - Water Distribution System Impr.	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 2020 *thru* 2024

City of Pataskala, Ohio

Department Water
Contact Chris Sharrock

Project # **WTR-15-013**
Project Name **Beechwood Trails Water Tower #1 Painting Project**

Type Infrastructure
Useful Life 30 years
Category Water Distribution System Line
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$300,000**

Description

Proposed removal of current coatings on exterior of Beechwood Trails water tower, and repainting of inside of tank.

Justification

Consideration for this project within 5 years. It is important to maintain both the interior and exterior of water towers in order to ensure the maximum useful life.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection	30,000					30,000
Construction/Contract		270,000				270,000
Total	30,000	270,000				300,000

Funding Sources	2020	2021	2022	2023	2024	Total
602 - Water Capital Improvements	30,000	270,000				300,000
Total	30,000	270,000				300,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
602.104.53302 - Engineering Design/Review Svcs	25,000					25,000
602.802.53499 - Other Maintenance Services		250,000				250,000
Total	25,000	250,000				275,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Water
Contact Chris Sharrock

Project # **WTR-15-014**
Project Name **Beechwood Trails Water Tower #2 Painting Project**

Type Infrastructure
Useful Life 30 years
Category Water Distribution System Line
Priority 2 Very Important

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$300,000**

Description

Removal of current coatings from the Beechwood Trails water tower #2, and repainting of inside of the tank. Design work for both tanks (BWT #1 and #2) would be completed at the same time.

Justification

Consideration for this project within 5 years. It is important to maintain both the interior and exterior of water towers in order to ensure the maximum useful life.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection	30,000					30,000
Construction/Contract	270,000					270,000
Total	300,000					300,000

Funding Sources	2020	2021	2022	2023	2024	Total
602 - Water Capital Improvements	300,000					300,000
Total	300,000					300,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
602.104.53302 - Engineering Design/Review Svcs	30,000					30,000
602.802.53499 - Other Maintenance Services	270,000					270,000
Total	300,000					300,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Water
Contact Chris Sharrock

Project # WTR-19-001
Project Name Water Pump Replacement Project

Type Land Improvements
Useful Life 20 years
Category Water & Sewage Treatment Sys
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: $150,000

Description

Water pump replacement efforts

Justification

Prior	Expenditures	2020	2021	2022	2023	2024	Total
30,000	Purchase/Lease	20,000	30,000	20,000	30,000	20,000	120,000
Total	Total	20,000	30,000	20,000	30,000	20,000	120,000

Prior	Funding Sources	2020	2021	2022	2023	2024	Total
30,000	602 - Water Capital Improvements	20,000	30,000	20,000	30,000	20,000	120,000
Total	Total	20,000	30,000	20,000	30,000	20,000	120,000

Budget Impact/Other

Prior	Budget Items	2020	2021	2022	2023	2024	Total
30,000	602.802.55450 - Water Plant Improvements	20,000	30,000	20,000	30,000	20,000	120,000
Total	Total	20,000	30,000	20,000	30,000	20,000	120,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Water
Contact Chris Sharrock

Project # **WTR-20-001**
Project Name **Truck Replacement**

Type Equipment
Useful Life 5 years
Category Cars & Light Trucks
Priority 1 Critical

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$35,000**

Description

Replace a 2008 F-250 Superduty that has 82,000 miles on it with a crew cab for the systems superintendent.

Justification

Truck has engine, differential and transmission problems. Department has no vehicle that can comfortably fit more than two passengers in it.

Expenditures	2020	2021	2022	2023	2024	Total
Purchase/Lease	35,000					35,000
Total	35,000					35,000

Funding Sources	2020	2021	2022	2023	2024	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	2020	2021	2022	2023	2024	Total
601.801.55301 - Vehicles	17,500					17,500
651.851.55301 - Vehicles	17,500					17,500
Total	35,000					35,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Water
Contact Chris Sharrock

Project # **WTR-20-002**
Project Name **Mill Street Waterline Project**

Type Infrastructure
Useful Life 30 years
Category Water Distribution System Line
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$374,000**

Description

New 8" water main on Mill St from Main St to the west to the end of the system at 274 Mill Street

Justification

Improve hydraulic flow and eliminate several dead ends. This will also allow for future growth on Mill Street headed west. The existing water main in the area is from the 1930's and is only a four inch in size

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection		34,000				34,000
Construction/Contract			340,000			340,000
Total		34,000	340,000			374,000

Funding Sources	2020	2021	2022	2023	2024	Total
602 - Water Capital Improvements		34,000	340,000			374,000
Total		34,000	340,000			374,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
602.104.53302 - Engineering Design/Review Svcs		34,000				34,000
602.802.55453 - Water Distribution System Impr.			340,000			340,000
Total		34,000	340,000			374,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Water
Contact Chris Sharrock

Project # **WTR-20-003**
Project Name **Town Street Area Water Line Project**

Type Infrastructure
Useful Life 30 years
Category Water Distribution System Line
Priority 1 Critical

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$660,000**

Description

Replace existing line with a new 8" main

Justification

Replace the existing water mains on 1st Street, 2nd Street and Town Street with new 8” water mains. The existing water mains in the area are from the 1930’s and most are only two inch in size

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection				60,000		60,000
Construction/Contract					600,000	600,000
Total				60,000	600,000	660,000

Funding Sources	2020	2021	2022	2023	2024	Total
602 - Water Capital Improvements				60,000	600,000	660,000
Total				60,000	600,000	660,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
602.104.53302 - Engineering Design/Review Svcs				60,000		60,000
602.802.55453 - Water Distribution System Impr.					600,000	600,000
Total				60,000	600,000	660,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Water
Contact Chris Sharrock

Project # **WTR-20-004**
Project Name **Jefferson Street Water Project**

Type Infrastructure
Useful Life 30 years
Category Water Distribution System Line
Priority 1 Critical

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$319,000**

Description

Replace aging 6" water main with new 8" main

Justification

This water main is probably the most often repaired main in the city. This would allow us to replace a problem water main and increase hydraulic flow through all of "Old Town"

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection	29,000					29,000
Construction/Contract		290,000				290,000
Total	29,000	290,000				319,000

Funding Sources	2020	2021	2022	2023	2024	Total
602 - Water Capital Improvements	29,000	290,000				319,000
Total	29,000	290,000				319,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
602.104.53302 - Engineering Design/Review Svcs	29,000					29,000
602.802.55453 - Water Distribution System Impr.		290,000				290,000
Total	29,000	290,000				319,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Water
Contact Chris Sharrock

Project # **WTR-20-005**
Project Name **Main Street Phase 2 Water Project**

Type Infrastructure
Useful Life 30 years
Category Water Distribution System Line
Priority 3 Important

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$550,000**

Description

Replace existing water main on Main Street with a new 12" line. This would be the section of Main Street from Front Street to the north, all the way to Broad Street.

Justification

Improve hydraulic flow to all of old town

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection				50,000		50,000
Construction/Contract					500,000	500,000
Total				50,000	500,000	550,000

Funding Sources	2020	2021	2022	2023	2024	Total
602 - Water Capital Improvements				50,000	500,000	550,000
Total				50,000	500,000	550,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
602.104.53302 - Engineering Design/Review Svcs				50,000		50,000
602.802.55453 - Water Distribution System Impr.					500,000	500,000
Total				50,000	500,000	550,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Water
Contact Chris Sharrock

Project # **WTR-20-007**
Project Name **Emergency Interconnect with the District**

Type Infrastructure
Useful Life 30 years
Category Water Distribution System Line
Priority 3 Important

RAMP Project No
Incl in Budget Yes
CIP Project Yes

Total Project Cost: **$220,000**

Description

Water meter vault and emergency interconnect with Southwest Licking

Justification

Provide emergency water to the high pressure system if needed. Part of the agreement between the City and the District

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Inspection		20,000				20,000
Construction/Contract			200,000			200,000
Total		20,000	200,000			220,000

Funding Sources	2020	2021	2022	2023	2024	Total
602 - Water Capital Improvements		20,000	200,000			220,000
Total		20,000	200,000			220,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
602.104.53302 - Engineering Design/Review Svcs		20,000				20,000
602.802.55453 - Water Distribution System Impr.			200,000			200,000
Total		20,000	200,000			220,000

Capital Improvements and Major Initiative

2020 *thru* 2024

City of Pataskala, Ohio

Department Water
Contact Chris Sharrock

Project # WTR-20-008
Project Name WTP1 and WTP2 Paving Project

Type Land Improvements
Useful Life 20 years
Category Parking Lot - Asphalt
Priority 3 Important

RAMP Project No
CIP Project Yes
Incl in Budget Yes

Total Project Cost: **$50,000**

Description

Paving parking lots at water plants

Justification

Existing paving aging and cracking

Expenditures	2020	2021	2022	2023	2024	Total
Construction/Contract				50,000		50,000
Total				50,000		50,000

Funding Sources	2020	2021	2022	2023	2024	Total
602 - Water Capital Improvements				50,000		50,000
Total				50,000		50,000

Budget Impact/Other

Budget Items	2020	2021	2022	2023	2024	Total
602.802.55403 - Municipal Facility Improvements				50,000		50,000
Total				50,000		50,000

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Introduced: 10/21/2019
Revised:
Adopted:
Effective:

CITY OF PATASKALA

ORDINANCE 2019-4353

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, 2020, 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 2020; 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, 2020, 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	2020 Budget
GOVERNMENTAL FUNDS	**$11,632,111**
101 - GENERAL FUND	**$1,812,896**
100 - GENERAL GOVERNMENT	**$763,618**
SALARY & RELATED	$422,866
CONTRACTUAL SERVICES	$216,650
GENERAL OPERATING	$124,102
150 - EXECUTIVE & LEGISLATIVE	**$201,751**
SALARY & RELATED	$152,301
CONTRACTUAL SERVICES	$9,500
GENERAL OPERATING	$39,950
200 - COURT & LEGAL	**$259,254**
SALARY & RELATED	$93,854
CONTRACTUAL SERVICES	$157,100
GENERAL OPERATING	$8,300
500 - FINANCE	**$104,101**
SALARY & RELATED	$43,148
CONTRACTUAL SERVICES	$35,683
GENERAL OPERATING	$25,270
600 - PARKS, LANDS & MUNICIPAL FACILLITIES	**$320,900**
CONTRACTUAL SERVICES	$89,400
GENERAL OPERATING	$218,500
CAPITAL OUTLAY	$13,000
650 - RECREATIONAL PROGRAMMING	**$68,272**
SALARY & RELATED	$68,272
900 - TRANSFERS & ADVANCES	**$95,000**
TRANSFERS & ADVANCES	$95,000
201 - STREET FUND	**$3,583,005**
100 - GENERAL GOVERNMENT	**$519,412**
SALARY & RELATED	$79,912
CONTRACTUAL SERVICES	$438,000
GENERAL OPERATING	$1,500
200 - COURT & LEGAL	**$49,500**
CONTRACTUAL SERVICES	$49,500

FUND - FUNCTION - OBJECT	2020 Budget
400 - PUBLIC SERVICE	**$2,754,262**
SALARY & RELATED	$916,462
CONTRACTUAL SERVICES	$229,500
GENERAL OPERATING	$358,500
CAPITAL OUTLAY	$1,249,800
500 - FINANCE	**$210,831**
SALARY & RELATED	$86,357
CONTRACTUAL SERVICES	$15,383
GENERAL OPERATING	$109,091
600 - PARKS, LANDS & MUNICIPAL FACILITIES	**$49,000**
GENERAL OPERATING	$24,000
CAPITAL OUTLAY	$25,000
202 - STATE HIGHWAY	**$82,000**
100 - GENERAL GOVERNMENT	**$10,000**
CONTRACTUAL SERVICES	$10,000
400 - PUBLIC SERVICE	**$72,000**
CONTRACTUAL SERVICES	$45,000
GENERAL OPERATING	$27,000
205 - PERMISSIVE TAX	**$488,297**
100 - GENERAL GOVERNMENT	**$25,000**
CONTRACTUAL SERVICES	$25,000
400 - PUBLIC SERVICE	**$463,297**
GENERAL OPERATING	$170,000
CAPITAL OUTLAY	$293,297
206 - RECREATION FUND	**$310,968**
600 - PARKS, LANDS & MUNICIPAL FACILITIES	**$20,000**
GENERAL OPERATING	$20,000
650 - RECREATIONAL PROGRAMMING	**$290,968**
SALARY & RELATED	$140,668
CONTRACTUAL SERVICES	$40,500
GENERAL OPERATING	$109,800

FUND - FUNCTION - OBJECT	2020 Budget
207 - PARK USE FUND	**$44,000**
600 - PARKS, LANDS & MUNICIPAL FACILITIES	**$44,000**
CONTRACTUAL SERVICES	$12,000
GENERAL OPERATING	$15,000
CAPITAL OUTLAY	$17,000
208 - POLICE FUND	**$3,458,121**
100 - GENERAL GOVERNMENT	**$134,228**
SALARY & RELATED	$6,728
CONTRACTUAL SERVICES	$117,500
GENERAL OPERATING	$10,000
200 - COURT & LEGAL	**$49,500**
CONTRACTUAL SERVICES	$49,500
300 - POLICE	**$2,866,943**
SALARY & RELATED	$2,412,103
CONTRACTUAL SERVICES	$26,400
GENERAL OPERATING	$296,998
CAPITAL OUTLAY	$131,442
500 - FINANCE	**$294,850**
SALARY & RELATED	$86,357
CONTRACTUAL SERVICES	$15,383
GENERAL OPERATING	$193,110
600 - PARKS, LANDS & MUNICIPAL FACILITIES	**$90,100**
CONTRACTUAL SERVICES	$27,100
GENERAL OPERATING	$63,000
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

FUND - FUNCTION - OBJECT	2020 Budget
212 - LAW ENFORCEMENT TRUST	**$4,000**
300 - POLICE	**$4,000**
GENERAL OPERATING	$4,000
301 - CAPITAL IMPROVEMENTS	**$217,057**
400 - PUBLIC SERVICE	**$55,000**
CAPITAL OUTLAY	$55,000
500 - FINANCE	**$6,057**
GENERAL OPERATING	$6,057
600 - PARKS, LANDS & MUNICIPAL FACILITIES	**$156,000**
GENERAL OPERATING	$10,000
CAPITAL OUTLAY	$146,000
306 - SR 310 TIF	**$165,515**
400 - PUBLIC SERVICE	**$52,000**
CAPITAL OUTLAY	$52,000
500 - FINANCE	**$5,000**
CONTRACTUAL SERVICES	$5,000
900 - TRANSFERS & ADVANCES	**$108,515**
TRANSFERS & ADVANCES	$108,515
308 - CAPITAL FACILITIES	**$150,000**
900 - TRANSFERS & ADVANCES	**$150,000**
TRANSFERS & ADVANCES	$150,000
401 - DEBT SERVICE	**$1,045,752**
500 - FINANCE	**$42,925**
GENERAL OPERATING	$42,925
700 - DEBT SERVICE	**$1,002,827**
DEBT SERVICE	$1,002,827
501 - CONSTRUCTION ACCOUNT	**$250,000**
100 - GENERAL GOVERNMENT	**$250,000**
CONTRACTUAL SERVICES	$250,000

FUND - FUNCTION - OBJECT	2020 Budget
503 - VENDOR BOND & ESCROW	**$10,000**
100 - GENERAL GOVERNMENT	**$10,000**
GENERAL OPERATING	$10,000
UTILITY FUNDS	**$6,966,091**
601 - WATER OPERATIONS	**$1,501,824**
100 - GENERAL GOVERNMENT	**$196,210**
SALARY & RELATED	$79,912
CONTRACTUAL SERVICES	$112,298
GENERAL OPERATING	$4,000
200 - COURT & LEGAL	**$49,500**
CONTRACTUAL SERVICES	$49,500
500 - FINANCE	**$92,461**
SALARY & RELATED	$69,147
CONTRACTUAL SERVICES	$20,594
GENERAL OPERATING	$2,720
800 - WATER UTILITY	**$1,163,653**
SALARY & RELATED	$500,078
CONTRACTUAL SERVICES	$176,087
GENERAL OPERATING	$450,298
CAPITAL OUTLAY	$37,190
602 - WATER CAPITAL IMPROVEMENTS	**$989,000**
100 - GENERAL GOVERNMENT	**$89,000**
CONTRACTUAL SERVICES	$89,000
800 - WATER UTILITY	**$300,000**
CONTRACTUAL SERVICES	$270,000
CAPITAL OUTLAY	$30,000
900 - TRANSFERS & ADVANCES	**$600,000**
TRANSFERS & ADVANCES	$600,000
604 - WATER DEBT SERVICE	**$589,490**
800 - WATER UTILITY	**$589,490**
DEBT SERVICE	$589,490

FUND - FUNCTION - OBJECT	2020 Budget
651 - SEWER OPERATIONS	**$1,727,924**
100 - GENERAL GOVERNMENT	**$161,012**
SALARY & RELATED	$79,912
CONTRACTUAL SERVICES	$78,600
GENERAL OPERATING	$2,500
200 - COURT & LEGAL	**$40,000**
CONTRACTUAL SERVICES	$40,000
500 - FINANCE	**$92,761**
SALARY & RELATED	$69,147
CONTRACTUAL SERVICES	$20,894
GENERAL OPERATING	$2,720
850 - SEWER UTILITY	**$1,259,151**
SALARY & RELATED	$500,078
CONTRACTUAL SERVICES	$349,544
GENERAL OPERATING	$369,934
CAPITAL OUTLAY	$39,595
900 - TRANSFERS & ADVANCES	**$175,000**
TRANSFERS & ADVANCES	$175,000
652 - SEWER CAPITAL IMPROVEMENTS	**$1,745,000**
100 - GENERAL GOVERNMENT	**$40,000**
CONTRACTUAL SERVICES	$40,000
850 - SEWER UTILITY	**$1,280,000**
CAPITAL OUTLAY	$1,280,000
900 - TRANSFERS & ADVANCES	**$425,000**
TRANSFERS & ADVANCES	$425,000
654 - SEWER DEBT SERVICE	**$391,589**
850 - SEWER UTILITY	**$391,589**
DEBT SERVICE	$391,589
655 - OAKS SPECIAL ASSESSMENT	**$21,264**
500 - FINANCE	**$1,000**
CONTRACTUAL SERVICES	$1,000

FUND - FUNCTION - OBJECT	2020 Budget
850 - SEWER UTILITY	**$20,264**
DEBT SERVICE	$20,264
Grand Total	**$18,598,202**

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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.

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
2020 BUDGET SCHEDULE

(presented to Council 5/6/19)

DATE	DELIVERABLE
June 14, 2019	Capital planning (CIP) templates distributed to departments.
July 12, 2019	Development of revenue projections completed. Departments provided with estimated budget funding.
July 15, 2019	Operating budget planning templates/models distributed to departments.
August 2, 2019	Completed capital planning (CIP) templates due back to Finance Department.
August 16, 2019	Capital planning (CIP) data loaded into database and reports distributed to departments.
August 23, 2019	Proposed departmental operating budget data due to Finance Department.
August 27, 2019	Preliminary budget reports distributed by Finance.
August 23 – September 13, 2019	Finance to review and consolidate departmental budgets.
September 16 - 27, 2019	Budget reviews by Administrator and Finance Director with draft budget presentation prepared.
September 30, 2019	Council 2019 budget planning workshop.
October 16, 2019	Preliminary budget document and legislation presented to City Council for review.
October 21, 2019	1st reading of legislation.
October 16 – November 15, 2019	Finance Committee review and budget public hearings
November 4, 2019	2nd reading of legislation.
November 18, 2019	3rd reading of legislation. Anticipated adoption by City Council.
December 13, 2019	Certified copy of budget sent to the Licking County Auditor and a first amended certificate requested.

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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) **<u>General Purchasing Standards</u>**

(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) **<u>Vehicle Rental</u>**

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) **<u>Miscellaneous transportation expenses</u>**

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) **<u>Objectives</u>** – 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) **<u>Debt Standards and Structure</u>**

(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;

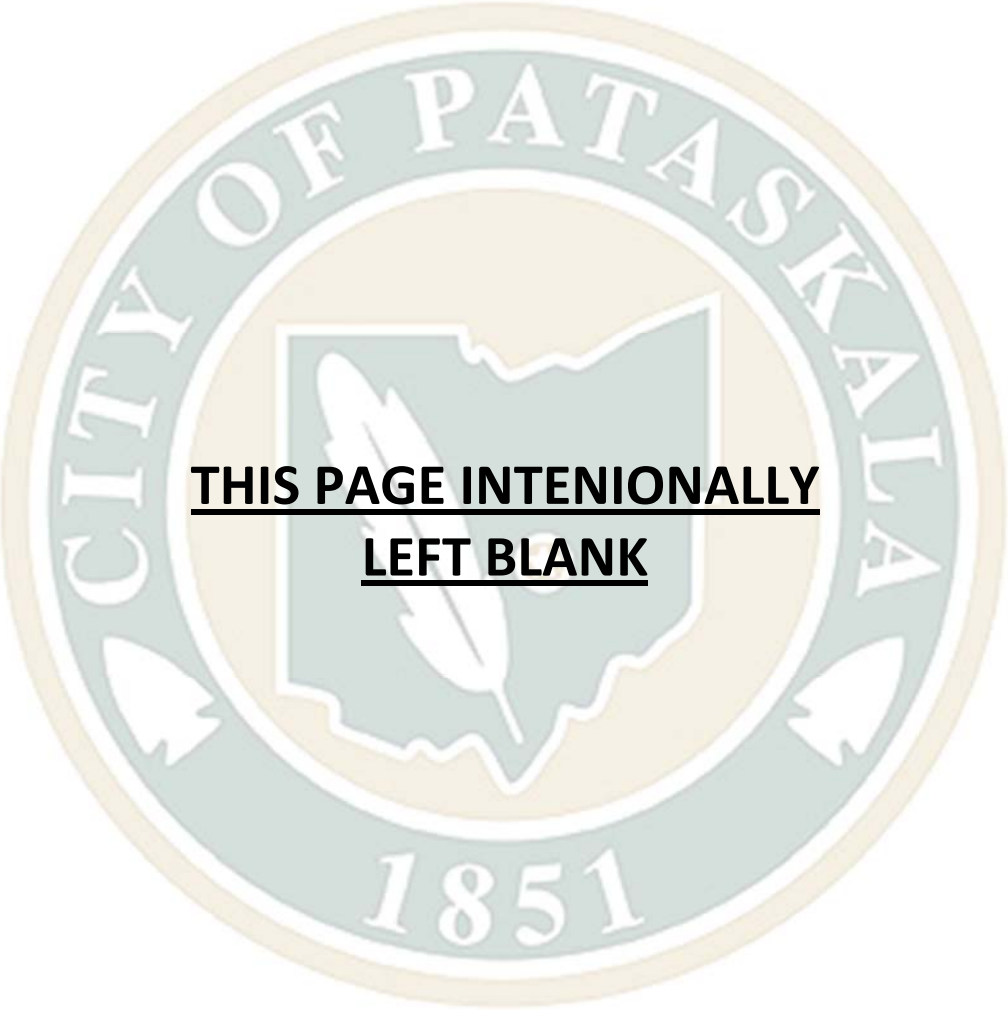
b) the size of the issue may limit the number of potential bidders;

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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City of Pataskala, Ohio
Finance Department
621 West Broad Street, Suite 2F
Pataskala, Ohio 43062

Phone: (740) 927-3167
Fax: (740) 919-3560

www.cityofpataskalaohio.gov