



City of Pataskala

Legislative Report to Council

Legislative Report

November 6, 2023 Council Meeting

Unfinished Business

A. Ordinances

➤ **ORDINANCE 2023-4453 – THIRD READING - AN ORDINANCE REPEALING ORDINANCE 2023-4448.**

On June 20, 2023, Council adopted Ordinance 2023-4448. That ordinance was meant to create a residential TIF for the Forest Ridge residential development, formally known as the Fanin & Deagle properties. That TIF was to be created under R.C. 5709.40(B).

We subsequently learned from the Department of Taxation that the type of TIF we were attempting to create cannot be made under R.C. 5709.40(B). Instead, the type of TIF that we are attempting to create must be created under R.C. 5709.40(C).

In order to correct this issue, the original ordinance must be repealed by Council before a new ordinance can be adopted. Ordinance 2023-4453, if passed, would repeal said ordinance. We will be presenting a new ordinance to Council to create the TIF under R.C. 5709.40(C) with the necessary requirements at the October 2nd council meeting.

Approval of Ordinance 2023-4453 is recommended.

➤ **ORDINANCE 2023-4454 – THIRD READING - AN ORDINANCE CREATING, ESTABLISHING, AND ADOPTING AN ECONOMIC DEVELOPMENT PLAN, RESIDENTIAL DISTRICTS.**

To create a Tax Increment Fund (TIF) under R.C.5709.40(C), there is a requirement to show that the public infrastructure serving the district is inadequate to meet the development needs of the district as evidenced by a written economic development plan or urban renewal plan for the district that has been adopted by the legislative authority of the subdivision. Ordinance 2023-4454, if passed, would adopt that plan.

Ordinance 2023-4455 Exhibit A is the economic development plan for Tax Increment Financing Incentive District 1 (Forest Ridge residential development). This plan defines the need for additional wastewater treatment capacity as a result of the Forest Ridge residential development. This development will consume all the available capacity at the Water Reclamation Facility (WRF). The WRF will need to be expanded as a result to better serve this development, as well as serve future developments in the area. This plan has been developed with, and in reference to, the City of Pataskala Comprehensive Plan.

Approval of Ordinance 2023-4454 is recommended.

- **ORDINANCE 2023-4455 – THIRD READING - AN ORDINANCE CREATING THE PATASKALA TAX INCREMENT FINANCING INCENTIVE DISTRICT 1; DECLARING IMPROVEMENTS TO THE PARCELS WITHIN THE INCENTIVE DISTRICT TO BE A PUBLIC PURPOSE AND EXEMPT FROM REAL PROPERTY TAXATION; REQUIRING THE OWNERS OF THOSE PARCELS TO MAKE SERVICE PAYMENTS IN LIEU OF TAXES; ESTABLISHING A MUNICIPAL PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUND FOR THE DEPOSIT OF THOSE SERVICE PAYMENTS; AND SPECIFYING THE PUBLIC INFRASTRUCTURE IMPROVEMENTS TO BE MADE THAT DIRECTLY BENEFIT THE PARCELS.**

This ordinance will establish a Tax Increment Fund (TIF). The TIF is a 100%, 30-year, Non-school TIF. The appropriate school districts will essentially remain unaffected by this TIF. The TIF will be placed on the Forest Ridge subdivision project at the properties previously known as Fanin & Deagle.

The funds generated from this TIF are intended for public infrastructure improvements including, but not limited to, the expansion of the Water Reclamation Facility (WRF). The development of the Forest Ridge subdivision will consume the remaining wastewater treatment capacity of the WRF. The WRF Expansion project is currently expected to cost around \$31,000,000. Conservative estimates of the funds generated by this TIF are nearly \$20,000,000 for the 30-year life of the TIF.

The Administration does not take lightly the impact a TIF can have on service groups such as the Fire Department. It is the Administration's position that this TIF is necessary to assist in funding the needed WRF Expansion Project. The Fire Department has already been briefed on the importance of this concept and the decision of the Administration to present this ordinance to Council.

Approval of Ordinance 2023-4455 is recommended.

- **ORDINANCE 2022-4424 – SECOND READING - AN ORDINANCE TO REZONE PROPERTY LOCATED AT 10391 HOLLOW ROAD SW, PARCEL NUMBER 063-141936-00.000, TOTALING 160 +/- ACRES IN THE CITY OF PATASKALA, FROM THE AGRICULTURAL (AG) ZONING CLASSIFICATION TO THE PLANNED DEVELOPMENT DISTRICT (PDD) ZONING CLASSIFICATION.**

Joe Clase, Plan 4 Land, is requesting to rezone the former High Lands Gold Course, totaling approximately 160-acres, from the AG- Agricultural district to the PDD – Planned Development District to allow for the construction of a 32-lot single-family subdivision. The proposed subdivision would be served by private roads, public water and private septic systems.

The Future Land Use Map recommends this property for "Conservation Suburban" which is characterized by a clustering of single-family homes at a density of 50 percent of the site area or one unit per two acres (0.5 units per acre). It is also recommended to incorporate rural character in elements such as landscape features, large setbacks and open space. The proposed rezoning is in line with the recommendations of the Future Land Use Map.

On July 6, 2022 Planning and Zoning Commission recommended approval of the application with the following condition:

The Applicant shall provide a clean copy of the complete application to the Planning and Zoning Department prior to proceeding to City Council.

A Council public hearing was scheduled for September 19, 2022; however, the revised application was never submitted and the meeting was cancelled. Staff had some conversation with the applicant about possible changes to the plan, but nothing came of these conversations and the application could not move forward without revised plans and a Council public hearing. The Director of Planning notified the applicant on July 17, 2023 that unless a clean copy of the plans was provided by August 1, 2023 the City would rescind the recommendation of the Planning and Zoning Commission and the project would be null and void. The applicant met the August 1, 2023 deadline and the Council public hearing was scheduled.

➤ **ORDINANCE 2023-4456 – SECOND READING - AN ORDINANCE AMENDING ORDINANCE 2022-4431 ESTABLISHING THE ALLOCATION OF INCOME TAX COLLECTIONS RECEIVED BY THE CITY OF PATASKALA PURSUANT TO ORDINANCE 2010-3959.**

Once the debt service and operational funding requirements were identified, the allocation of income tax revenues between the Debt Service, Street, Police and Capital Improvements funds were calculated. The initial portion is taken off the top to cover any outstanding debt service requirements. After that amount has been calculated, the next level is then allocated to the Street and Police funds to cover their current year operational needs. Any remaining funds at that point are allocated to the Capital Improvements funds. The 2023 allocations were as follows: 47.10% - Street; 46.30% - Police; 5.10% - Debt Service; and 1.50% - Capital Improvements. For 2024, the allocations are proposed as follows: 45.00% - Street; 45.00% - Police; 8.50% - Debt Service; and 1.50% - Capital Improvements. **We are respectfully requesting that Council hold the 2nd reading at the November 6th Council meeting. We would anticipate that this legislation will go through all three of the required readings.**

➤ **ORDINANCE 2023-4457 – SECOND READING - AN ORDINANCE TO MAKE APPROPRIATIONS FOR CURRENT EXPENSES AND OTHER EXPENDITURES OF THE CITY OF PATASKALA, STATE OF OHIO, DURING THE FISCAL YEAR ENDING DECEMBER 31, 2024, AND TO AUTHORIZE APPROVED INTERFUND TRANSFERS.**

After further review and considering the feedback the administration received on the proposed budget since the ordinance's first reading at the October 16th Council meeting, several changes were made to the proposed 2024 budget and are highlighted in bold below. These changes include the following:

- ***PRK-21-001: Citizens Park Improvements*** – After reviewing the proposed budget with Council President Walther, it was decided to move this project to unfunded. This is a \$200,000 reduction in 2025 in the Capital Improvements (301) fund.
- ***PRK-22-006: Foundation Park Maintenance Garage Improvement*** – After further review of this project, it was determined that the 2023 funding will be sufficient to fund the desired improvements. As a result, this project was removed from the CIP entirely. This is a \$90,000 reduction in 2024 in the Capital Improvements (301) fund.
- ***ADM-24-002: Creek Road Garage Improvements for Mechanic*** – It was

determined that this facility does not have an oil/water separator. The purchase and installation of this equipment is estimated to cost up to \$50,000. This is a \$50,000 increase in 2024 in the Capital Improvements (301) fund.

- *SVC-24-012: Bristol Drive Extension Project* – After further review, the requested funding required for this project has been reduced to \$15,000. This is a \$35,000 decrease in 2024 in the Street (201) fund.
- *Fund 101-Dept 101 (City Administrator)* – After further review, it appears that other than salaries and related appropriations, this proposed departmental budget did not include any appropriations for routine operating expenses such as postage, copy charges, office supplies, hiring expenses, etc. This is a \$54,100 increase in 2024 in the General (101) fund.
- *Fund 601-Dept 101 (City Administrator)* – Due to an oversight, funding for miscellaneous Outside Counsel (including the HR function) was not included in the request for appropriations. This is a \$10,000 increase in 2024 in the Water Operations (601) fund.
- *Fund 651-Dept 101 (City Administrator)* – Due to an oversight, funding for miscellaneous Outside Counsel (including the HR function) was not included in the request for appropriations. This is a \$13,000 increase in 2024 in the Sewer Operations (651) fund.

Accompanying this report are updated fund balance income statements for all of the funds that were changed. **We are respectfully requesting that Council hold the 2nd reading at the November 6th Council meeting and amend the legislation by substitution (replacement Exhibit A to the legislation). We would anticipate that this legislation will go through all three of the required readings with passage at the November 20th meeting.**

- **ORDINANCE 2023-4459 – SECOND READING – AN ORDINANCE DECLARING IMPROVEMENTS TO CERTAIN REAL PROPERTY WITHIN THE CITY OF PATASKALA, OHIO, TO BE A PUBLIC PURPOSE; DESCRIBING THE PUBLIC INFRASTRUCTURE IMPROVEMENTS TO BE MADE TO BENEFIT OR SERVE SUCH PROPERTY; REQUIRING ANNUAL SERVICE PAYMENTS IN LIEU OF TAXES; CREATING A MUNICIPAL PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUND FOR THE DEPOSIT OF SUCH SERVICE PAYMENTS; AND AUTHORIZING THE EXECUTION OF A TAX INCREMENT FINANCING AGREEMENT WITH THE OWNERS OF SUCH PROPERTY**

Administration began working with Coughlin Properties of Pataskala, LLC in 2020 on a potential development project at the northeast corner of the intersection of Summit and Broad. Early in the planning stages, Coughlin expressed the interest of using Bristol Drive, east of Summit Road, as part of the access to the development site. It was ascertained that this section of Bristol Drive was never turned over to the City by Licking Heights after it was constructed in the early 2000's. This led to a negotiation between the school and Coughlin, for Coughlin to construct a bus drive for the School, and the School to dedicate Bristol Drive to the City.

Also in 2020, the City made an application to ODOT for improvements to the intersection of Summit Rd. and Broad St. The application included funding a new traffic signal and additional lanes on both Summit Road and Broad St., but ODOT was only willing to fund the new traffic signal. However, as Coughlin recognized that these improvements would also benefit their development project, the offered the concept of a developer's TIF to fund the additional lanes. Accordingly, this TIF is a result of that.

Over the past three years, the scope of the project has evolved for both the developer and the City. The final scope of improvements to be included in the TIF, as detailed in the TIF language, is that Coughlin will construct north and south bound, left and right-turn lanes on Summit Road at the intersection of Broad and Summit, extend a turn-lane to the south on Summit Road for access to the Pataskala Storage property (contributed to by Pataskala Storage to satisfy their TCOD requirements and included in this project for coordinated construction), extend Bristol Drive to the eastern edge of the Coughlin property, and construct the new Hornet Drive that will extend from Bristol Drive, south to a new intersection at Hornet Drive and Broad Street, and make a contiguous section along Broad St. between the Summit Road intersection and the new Hornet Drive intersection.

Coughlin will be responsible for the left-turn lane and tapers associated with the widening of Broad St. to accommodate the left-turn lane, as well as installation of the traffic signal at Hornet Drive and Broad St. They will also be responsible for pedestrian improvements on Broad St. associated with the development project. Coughlin will also be donating right-of-way, and acquiring right-of-way, that is needed for both the ODOT project and the TIF project.

Of specific note, both the ODOT project, and the TIF project, will be placing all infrastructure to accommodate a future 5-lane section on Broad St. This did add a not insignificant cost to both projects, but was a consideration that all parties agreed would be of benefit for future expansion of Broad St. Also note that Coughlin has agreed to access restrictions on existing properties at the intersection, as required to be completed by ODOT.

Both the ODOT plans and the Coughlin plans are roughly 75% complete, and construction of all improvements, by both ODOT and Coughlin, are anticipated to commence in 2024.

Approval of Ordinance 2023-4459 is recommended.

➤ **ORDINANCE 2023-4460 – SECOND READING - AN ORDINANCE AMENDING SECTIONS 171.03, 171.05, AND 171.18 OF THE CITY OF PATASKALA CODIFIED ORDINANCES (MUNICIPAL INCOME TAX CODE)**

On July 3, 2023, Governor DeWine signed House Bill 33, the state's biennium budget bill into law. That bill made several changes to the Ohio municipal income tax code. To align with the new provisions of the bill, Pataskala must adopt amendments to their existing income tax ordinances. The language in this ordinance was given to the city by RITA. According to them this is all that should be needed to modify our old ordinances to comply with the new code. Pataskala will need to adopt these changes and have them in effect on January 1, 2024.

B. Resolutions



New Business

A. Ordinances



Consent Agenda

3. Motions



4. Resolution

- **RESOLUTION 2023-077 – A RESOLUTION PURSUANT TO ORC §135.12 TO DESIGNATE PARK NATIONAL BANK AS THE DEPOSITORY OF ACTIVE PUBLIC MONIES FOR THE CITY OF PATASKALA, AND TO AUTHORIZE THE CITY ADMINISTRATOR TO ENTER INTO AN AGREEMENT FOR ACTIVE DEPOSITS AND BANKING SERVICES FOR THE CITY OF PATASKALA.**

ORC §135.12 requires City Council to designate the ‘official’ depository of active public monies for the City every five (5) years. This was last done in 2018 for the 2018-2023 term, and the current agreement with Park National Bank (PNB) expires on November 27, 2023. The city last went through a formal RFP process in 2018, and received three proposals. At that time the decision was made to stay with PNB as their service levels and technology had significantly improved. Currently, the city is quite satisfied with the service provided by PNB and the City Administrator is recommending that PNB retain the city’s business for the next 5-year term. **We are respectfully requesting that Council hold a reading of the resolution at the November 6th meeting and approve the legislation.**

- **RESOLUTION 2023-078 - A RESOLUTION AUTHORIZING AND DIRECTING THE CITY ADMINISTRATOR TO EXECUTE A CONTRACT WITH PETTY FARMS LLC. FOR CONSTRUCTION SERVICE FOR THE FREEDOM PARK IMPROVEMENT PROJECT**

The Freedom Park Improvement Project consists of the installation of a gravel walking path. This path will be eight feet wide and 2,200 feet long. This project is a part of the 2023 Parks CIP program. The engineer’s estimate for the project was \$54,300.00. There was an alternate bid request to do a parking lot expansion as well, but those bids came in higher than expected. The alternate bid will not be performed.

The original concept for this project was to complete the walking path and the parking lot expansion as the base bid, and then construct a basketball and volleyball court as an alternate bid. After receiving zero bids, the project was restructured to make it more attractive to bidders. The amended project that went out to bid the second time consisted of the walking path as the base bid and the parking lot extension as the alternate bid. The basketball and volleyball courts were removed completely.

We had the bid opening on October 27th and received six bids. Following the engineer’s review of the bid submittals, the lowest and best bid in the opinion of the administration came from Petty Farms LLC. in the amount of **\$51,125**. The references

listed in that bid submittal had nothing but great things to say about their experience with Petty Farms LLC.

The administration has added \$8,875 to the bid submittal amount on this resolution as contingency funds to cover any issues that may arise during construction. If no issues occur, those funds will not be spent.

The city is undertaking this project in conjunction with the Licking County Parks District. The city will front the money for the project, and the Parks District will reimburse us in the amount of \$25,000 upon completion. The Parks Department has \$25,000 in the 2023 Budget for this project, and \$20,000 for the Freedom Park Parking Lot expansion (the alternate bid that will not take place). The remaining \$6,125 will come from savings realized with project PRK-21-003 (Pool Facility Improvements). Contingency funds (\$8,875) will come from the existing Municipal Facility Improvements line in the 2023 Budget.

➤ **RESOLUTION 2023-079 - A RESOLUTION AUTHORIZING AND DIRECTING THE CITY ADMINISTRATOR TO EXECUTE A CONTRACT WITH RG AFFORDABLE MAINTENANCE FOR A STORAGE STRUCTURE AT FOUNDATION PARK**

The Parks Department has identified the need for an additional storage structure at the Foundation Park maintenance garage. There is \$40,000 for this project in the existing 2023 Budget.

The original concept was to keep this \$40,000 and add \$90,000 to it in the 2024 Budget so that we could build a heated storage structure. After analysis of the fund balances, it was decided that the additional \$90,000 would be removed from the 2024 Budget and we would simply use the existing \$40,000 to purchase a cold storage structure instead.

RG Affordable Maintenance has provided a quote in the amount of \$25,988.27 to provide and install a 16' tall x 25' wide x 60' long metal structure. That structure will be installed between the maintenance garage and the woods that run along McIntosh. This structure is needed to protect the equipment and materials used by the Parks Department.

➤ **RESOLUTION 2023-080 A RESOLUTION AUTHORIZING AND DIRECTING THE CITY ADMINISTRATOR, OR HIS DESIGNEE, TO ADVERTISE, RECEIVE, AND BIDS FOR CONSTRUCTION INSPECTION SERVICES FOR THE CREEK ROAD FORCE MAIN UPGRADE PROJECT.**

The City of Pataskala Utility Department is in the process of collecting bids for the Creek Rd. Force Main Upgrade Project.

This project includes replacing the existing force main pipe with a larger pipe from the lift station to the plant. The new force main will also be separated from the Eastside Lift Station force main allowing the stations to not fight each other for pumping capacity during wet weather situations. Lastly the new force main will have its own entrance to the headworks of the plant.

As bid opening for this project is November 7th, selection of a firm to handle construction administration for this project should coincide nicely.

I recommend approval of Resolution 2023-080.

➤ **RESOLUTION 2023-082 - A RESOLUTION AUTHORIZING AND DIRECTING THE CITY ADMINISTRATOR TO EXECUTE A CONTRACT WITH M.P. DORY COMPANY FOR REPAIR OF THE GUARDRAIL ON THE HEADLEY'S MILL BRIDGE (SFN 4563301)**

The PSD has contracted with Gannett-Fleming to inspect and give repair/replacement recommendations on a few bridges that will be in need of some sort of work in the relative near future. During the inspection of the bridge on Headley's Mill, they noted that the guardrail attachments on this bridge were beginning to deteriorate, and that we should plan to replace them within the next year or so. This recommendation came in early August, and options for repair were being considered.

In late October, the guardrail on the northeast side of the bridge was hit and the guardrail was knocked off. This has accelerated the anticipated timeline for repair, as the current situation is unsafe. The proposed price for replacement is \$25,820 and includes replacing the guardrail on both sides of the bridge. While this was not planned for this year, there are funds available within the Street Fund to cover the cost of the project.

Approval of Resolution 2023-082 is recommended.

CITY OF PATASKALA, OHIO
 2020 - 2028 FINANCIAL STATEMENT
 101 - GENERAL FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Beginning Fund Balance	\$ 1,649,717	\$ 2,289,899	\$ 2,932,978	\$ 3,571,400	\$ 3,237,713	\$ 3,083,073	\$ 2,912,277	\$ 2,729,717	\$ 2,539,922
REVENUE									
Taxes									
Property Taxes	\$ 1,116,937	\$ 1,329,840	\$ 1,392,302	\$ 1,607,000	\$ 1,617,501	\$ 1,665,816	\$ 1,715,580	\$ 1,766,837	\$ 1,819,632
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ 1,116,937	\$ 1,329,840	\$ 1,392,302	\$ 1,607,000	\$ 1,617,501	\$ 1,665,816	\$ 1,715,580	\$ 1,766,837	\$ 1,819,632
Intergovernmental									
State Shared Taxes & Permits	\$ 285,148	\$ 328,289	\$ 368,124	\$ 318,263	\$ 323,038	\$ 327,956	\$ 333,022	\$ 338,240	\$ 343,614
Grants & Loans	-	-	-	-	-	-	-	-	-
Other Intergovernmental	-	-	-	-	-	-	-	-	-
Special Assessments	460	5,855	30	1,000	1,000	1,000	1,000	1,000	1,000
Total Intergovernmental	\$ 285,608	\$ 334,144	\$ 368,154	\$ 319,263	\$ 324,038	\$ 328,956	\$ 334,022	\$ 339,240	\$ 344,614
Charges for Service									
Water & Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Government Fees	98,096	110,006	88,256	81,300	85,300	86,620	88,480	89,880	91,822
Other Fees & Charges	205,441	206,238	206,311	195,000	195,000	195,000	195,000	195,000	195,000
Total Charges for Service	\$ 303,537	\$ 316,245	\$ 294,567	\$ 276,300	\$ 280,300	\$ 281,620	\$ 283,480	\$ 284,880	\$ 286,822
Fines & Forfeitures									
Mayor's Court	\$ 61,226	\$ 76,179	\$ 181,243	\$ 127,460	\$ 130,009	\$ 133,909	\$ 137,926	\$ 142,064	\$ 146,326
Other Fines & Forfeitures	-	135	994	100	100	100	100	100	100
Total Fines & Forfeitures	\$ 61,226	\$ 76,314	\$ 182,237	\$ 127,560	\$ 130,109	\$ 134,009	\$ 138,026	\$ 142,164	\$ 146,426
Other Sources									
Investment Income	\$ 27,356	\$ 18,656	\$ 44,703	\$ 100,000	\$ 97,000	\$ 99,425	\$ 101,911	\$ 104,459	\$ 107,070
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	328,104	27,514	7,012	44,200	41,500	41,500	41,500	41,500	41,500
Total Other Sources	\$ 355,460	\$ 46,170	\$ 51,715	\$ 144,200	\$ 138,500	\$ 140,925	\$ 143,411	\$ 145,959	\$ 148,570
Transfers									
Transfers & Advances In	\$ 16,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ 16,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 2,139,663	\$ 2,102,712	\$ 2,288,974	\$ 2,474,323	\$ 2,490,448	\$ 2,551,326	\$ 2,614,519	\$ 2,679,080	\$ 2,746,064
EXPENDITURES									
Salary & Related									
Salaries & Wages	\$ 487,746	\$ 496,142	\$ 487,656	\$ 543,146	\$ 682,632	\$ 712,681	\$ 732,333	\$ 764,454	\$ 796,694
Benefits	185,208	198,667	170,069	267,537	312,351	329,812	350,175	371,963	394,406
Total Salary & Related	\$ 672,954	\$ 694,810	\$ 657,725	\$ 810,683	\$ 994,983	\$ 1,042,493	\$ 1,082,508	\$ 1,136,417	\$ 1,191,100
Contractual Services	\$ 419,265	\$ 418,007	\$ 411,871	\$ 821,904	\$ 715,917	\$ 721,191	\$ 722,720	\$ 738,959	\$ 740,217
General Operating	277,478	223,926	216,630	540,172	439,188	440,438	446,851	455,499	459,761
Capital Outlay	9,784	22,890	15,326	185,250	15,000	38,000	15,000	33,000	15,000
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	120,000	100,000	349,000	450,000	480,000	480,000	530,000	505,000	525,000
Grand Total Expenditures	\$ 1,499,481	\$ 1,459,633	\$ 1,650,552	\$ 2,808,010	\$ 2,645,088	\$ 2,722,122	\$ 2,797,079	\$ 2,868,875	\$ 2,931,078
Ending Fund Balance	\$ 2,289,899	\$ 2,932,978	\$ 3,571,400	\$ 3,237,713	\$ 3,083,073	\$ 2,912,277	\$ 2,729,717	\$ 2,539,922	\$ 2,354,908
Fund Balance as % of Expenditures	152.71%	200.94%	216.38%	115.30%	116.56%	106.99%	97.59%	88.53%	80.34%

CITY OF PATASKALA, OHIO
 2020 - 2028 FINANCIAL STATEMENT
 201 - STREET FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Beginning Fund Balance	\$ 3,887,764	\$ 2,889,341	\$ 3,605,559	\$ 6,300,855	\$ 3,754,206	\$ 2,781,518	\$ 1,637,088	\$ 1,480,152	\$ 1,301,940
REVENUE									
Taxes									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Taxes	1,846,404	2,249,023	3,442,741	3,972,768	3,987,270	4,191,286	4,435,041	4,410,619	4,577,299
Total Taxes	\$ 1,846,404	\$ 2,249,023	\$ 3,442,741	\$ 3,972,768	\$ 3,987,270	\$ 4,191,286	\$ 4,435,041	\$ 4,410,619	\$ 4,577,299
Intergovernmental									
State Shared Taxes & Permits	\$ 1,071,639	\$ 1,149,048	\$ 1,103,179	\$ 1,228,350	\$ 1,261,851	\$ 1,296,313	\$ 1,331,766	\$ 1,368,237	\$ 1,405,756
Grants & Loans	-	-	-	-	-	-	-	-	-
Other Intergovernmental	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ 1,071,639	\$ 1,149,048	\$ 1,103,179	\$ 1,228,350	\$ 1,261,851	\$ 1,296,313	\$ 1,331,766	\$ 1,368,237	\$ 1,405,756
Charges for Service									
Water & Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Government Fees	765	900	505	200	200	200	200	200	200
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ 765	\$ 900	\$ 505	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Fines & Forfeitures									
Mayor's Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Total Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources									
Investment Income	\$ 52,782	\$ 24,495	\$ 55,333	\$ 125,000	\$ 121,250	\$ 123,675	\$ 126,149	\$ 128,672	\$ 131,245
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	42,087	20,317	52,980	54,000	52,500	52,500	52,500	52,500	52,500
Total Other Sources	\$ 94,869	\$ 44,812	\$ 108,314	\$ 179,000	\$ 173,750	\$ 176,175	\$ 178,649	\$ 181,172	\$ 183,745
Transfers									
Transfers & Advances In	\$ 7,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ 7,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 3,020,790	\$ 3,443,783	\$ 4,654,738	\$ 5,380,318	\$ 5,423,071	\$ 5,663,974	\$ 5,945,656	\$ 5,960,228	\$ 6,167,000
EXPENDITURES									
Salary & Related									
Salaries & Wages	\$ 622,771	\$ 617,891	\$ 580,654	\$ 870,971	\$ 1,008,579	\$ 1,051,077	\$ 1,087,105	\$ 1,128,914	\$ 1,187,672
Benefits	284,655	320,316	302,209	522,523	480,937	511,873	548,364	583,883	625,343
Total Salary & Related	\$ 907,426	\$ 938,207	\$ 882,863	\$ 1,393,494	\$ 1,489,516	\$ 1,562,950	\$ 1,635,469	\$ 1,712,797	\$ 1,813,015
Contractual Services									
General Operating	\$ 523,876	\$ 412,307	\$ 405,816	\$ 1,968,965	\$ 1,640,766	\$ 1,914,784	\$ 1,188,012	\$ 1,006,590	\$ 910,379
Capital Outlay	326,242	339,711	392,536	612,824	589,877	605,170	617,410	616,803	630,343
Debt Service	2,216,668	1,037,340	278,226	3,951,683	2,675,600	1,925,500	2,661,700	2,002,250	2,277,750
Transfers & Advances	-	-	-	-	-	-	-	-	-
Grand Total Expenditures	\$ 4,019,213	\$ 2,727,566	\$ 1,959,442	\$ 7,926,967	\$ 6,395,759	\$ 6,808,404	\$ 6,102,591	\$ 6,138,440	\$ 5,631,487
Ending Fund Balance	\$ 2,889,341	\$ 3,605,559	\$ 6,300,855	\$ 3,754,206	\$ 2,781,518	\$ 1,637,088	\$ 1,480,152	\$ 1,301,940	\$ 1,837,454
Fund Balance as % of Expenditures	71.89%	132.19%	321.56%	47.36%	43.49%	24.05%	24.25%	21.21%	32.63%

CITY OF PATASKALA, OHIO
 2020 - 2028 FINANCIAL STATEMENT
 301 - CAPITAL IMPROVEMENTS FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Beginning Fund Balance	\$ 1,378,558	\$ 1,450,943	\$ 2,355,527	\$ 1,708,118	\$ 1,392,480	\$ 573,244	\$ 567,481	\$ 582,429	\$ 671,030
REVENUE									
Taxes									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Taxes	107,872	102,539	117,100	126,580	132,893	139,555	146,532	107,701	161,552
Total Taxes	\$ 107,872	\$ 102,539	\$ 117,100	\$ 126,580	\$ 132,893	\$ 139,555	\$ 146,532	\$ 107,701	\$ 161,552
Intergovernmental									
State Shared Taxes & Permits	\$ -	\$ 20	\$ 279	\$ 1,500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Grants & Loans	253,199	-	-	-	-	861,541	600,000	450,000	4,850,000
Other Intergovernmental	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ 253,199	\$ 20	\$ 279	\$ 1,500	\$ 500	\$ 862,041	\$ 600,500	\$ 450,500	\$ 4,850,500
Charges for Service									
Water & Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Government Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures									
Mayor's Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Total Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources									
Investment Income	\$ 23,393	\$ 12,485	\$ 19,389	\$ 25,000	\$ 23,750	\$ 24,340	\$ 24,950	\$ 25,570	\$ 26,210
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	4,225	940,512	49,053	1,680,000	20,000	20,000	20,000	20,000	20,000
Total Other Sources	\$ 27,618	\$ 952,997	\$ 68,442	\$ 1,705,000	\$ 43,750	\$ 44,340	\$ 44,950	\$ 45,570	\$ 46,210
Transfers									
Transfers & Advances In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 388,689	\$ 1,055,555	\$ 185,820	\$ 1,833,080	\$ 177,143	\$ 1,045,936	\$ 791,982	\$ 603,771	\$ 5,058,262
EXPENDITURES									
Salary & Related									
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services									
General Operating	\$ 15,167	\$ 5,398	\$ 44,307	\$ 30,693	\$ 10,000	\$ 20,000	\$ 10,000	\$ 10,000	\$ 410,000
Capital Outlay	301,137	145,573	782,896	2,111,697	6,379	26,699	7,034	5,170	7,755
Debt Service	-	-	-	-	-	1,005,000	760,000	500,000	4,490,000
Transfers & Advances	-	-	-	-	-	-	-	-	-
Grand Total Expenditures	\$ 316,304	\$ 150,971	\$ 833,229	\$ 2,148,718	\$ 996,379	\$ 1,051,699	\$ 777,034	\$ 515,170	\$ 4,907,755
Ending Fund Balance	\$ 1,450,943	\$ 2,355,527	\$ 1,708,118	\$ 1,392,480	\$ 573,244	\$ 567,481	\$ 582,429	\$ 671,030	\$ 821,537
Fund Balance as % of Expenditures	458.72%	1560.25%	205.00%	64.81%	57.53%	53.96%	74.96%	130.25%	16.74%

CITY OF PATASKALA, OHIO
 2020 - 2028 FINANCIAL STATEMENT
 601 - WATER UTILITY FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Beginning Fund Balance	\$ 1,189,334	\$ 1,405,424	\$ 1,654,280	\$ 1,858,286	\$ 1,768,438	\$ 1,537,451	\$ 941,510	\$ 734,365	\$ 606,783
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	\$ 1,349,754	\$ 1,371,601	\$ 1,415,756	\$ 1,495,000	\$ 1,499,000	\$ 1,528,580	\$ 1,588,923	\$ 1,651,680	\$ 1,716,947
General Government Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ 1,349,754	\$ 1,371,601	\$ 1,415,756	\$ 1,495,000	\$ 1,499,000	\$ 1,528,580	\$ 1,588,923	\$ 1,651,680	\$ 1,716,947
Fines & Forfeitures									
Mayor's Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Total Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources									
Investment Income	\$ 14,648	\$ 7,577	\$ 18,872	\$ 45,000	\$ 45,450	\$ 45,900	\$ 46,360	\$ 46,820	\$ 47,290
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	19,972	1,583	12,357	5,000	5,000	5,500	6,000	6,500	7,000
Total Other Sources	\$ 34,621	\$ 9,160	\$ 31,229	\$ 50,000	\$ 50,450	\$ 51,400	\$ 52,360	\$ 53,320	\$ 54,290
Transfers									
Transfers & Advances In	\$ 4,962	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ 4,962	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 1,389,337	\$ 1,380,762	\$ 1,446,985	\$ 1,545,000	\$ 1,549,450	\$ 1,579,980	\$ 1,641,283	\$ 1,705,000	\$ 1,771,237
EXPENDITURES									
Salary & Related									
Salaries & Wages	\$ 385,915	\$ 383,655	\$ 407,691	\$ 474,211	\$ 541,090	\$ 565,068	\$ 576,104	\$ 600,078	\$ 627,167
Benefits	175,211	184,082	180,839	260,398	286,928	305,256	324,978	346,058	369,341
Total Salary & Related	\$ 561,126	\$ 567,737	\$ 588,530	\$ 734,609	\$ 828,018	\$ 870,324	\$ 901,082	\$ 946,136	\$ 996,508
Contractual Services									
General Operating	\$ 202,078	\$ 210,000	\$ 272,452	\$ 380,116	\$ 350,101	\$ 352,779	\$ 354,808	\$ 357,023	\$ 356,701
Capital Outlay	378,126	350,766	380,812	511,323	462,318	462,818	462,538	484,423	484,963
Debt Service	31,917	3,403	1,185	8,800	5,000	5,000	5,000	5,000	5,000
Transfers & Advances	-	-	-	-	-	-	-	-	-
Grand Total Expenditures	\$ 1,173,247	\$ 1,131,906	\$ 1,242,979	\$ 1,634,849	\$ 1,780,437	\$ 2,175,921	\$ 1,848,428	\$ 1,832,582	\$ 1,843,172
Ending Fund Balance	\$ 1,405,424	\$ 1,654,280	\$ 1,858,286	\$ 1,768,438	\$ 1,537,451	\$ 941,510	\$ 734,365	\$ 606,783	\$ 534,848
Fund Balance as % of Expenditures	119.79%	146.15%	149.50%	108.17%	86.35%	43.27%	39.73%	33.11%	29.02%

CITY OF PATASKALA, OHIO
 2020 - 2028 FINANCIAL STATEMENT
 651 - SEWER UTILITY FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Beginning Fund Balance	\$ 2,631,913	\$ 3,052,280	\$ 3,524,165	\$ 3,277,915	\$ 3,048,467	\$ 2,759,272	\$ 2,455,126	\$ 2,180,640	\$ 1,930,129
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	\$ 1,546,967	\$ 1,610,967	\$ 1,698,466	\$ 1,843,800	\$ 1,837,620	\$ 1,874,360	\$ 1,949,289	\$ 2,027,214	\$ 2,108,265
General Government Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ 1,546,967	\$ 1,610,967	\$ 1,698,466	\$ 1,843,800	\$ 1,837,620	\$ 1,874,360	\$ 1,949,289	\$ 2,027,214	\$ 2,108,265
Fines & Forfeitures									
Mayor's Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Total Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources									
Investment Income	\$ 31,221	\$ 16,501	\$ 34,197	\$ 78,000	\$ 30,000	\$ 28,000	\$ 25,000	\$ 25,000	\$ 25,000
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	15,508	413	12,357	2,500	2,000	2,000	2,000	2,000	2,000
Total Other Sources	\$ 46,728	\$ 16,914	\$ 46,554	\$ 80,500	\$ 32,000	\$ 30,000	\$ 27,000	\$ 27,000	\$ 27,000
Transfers									
Transfers & Advances In	\$ 4,962	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ 4,962	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 1,598,658	\$ 1,627,881	\$ 1,745,020	\$ 1,924,300	\$ 1,869,620	\$ 1,904,360	\$ 1,976,289	\$ 2,054,214	\$ 2,135,265
EXPENDITURES									
Salary & Related									
Salaries & Wages	\$ 338,809	\$ 379,985	\$ 397,324	\$ 474,211	\$ 541,117	\$ 565,122	\$ 576,161	\$ 600,138	\$ 627,231
Benefits	164,857	182,140	177,139	261,545	291,964	310,788	331,049	352,721	376,654
Total Salary & Related	\$ 503,667	\$ 562,125	\$ 574,463	\$ 735,756	\$ 833,081	\$ 875,910	\$ 907,210	\$ 952,859	\$ 1,003,885
Contractual Services									
General Operating	\$ 276,503	\$ 376,034	\$ 371,914	\$ 578,702	\$ 533,046	\$ 535,808	\$ 540,837	\$ 544,073	\$ 547,321
Capital Outlay	220,842	186,678	318,709	445,291	410,688	414,788	420,728	425,793	430,833
Debt Service	2,278	31,159	1,185	19,000	7,000	7,000	7,000	7,000	7,000
Transfers & Advances	-	-	-	-	-	-	-	-	-
Grand Total Expenditures	\$ 1,178,290	\$ 1,155,996	\$ 1,991,270	\$ 2,153,748	\$ 2,158,815	\$ 2,208,506	\$ 2,250,775	\$ 2,304,725	\$ 3,664,039
Ending Fund Balance	\$ 3,052,280	\$ 3,524,165	\$ 3,277,915	\$ 3,048,467	\$ 2,759,272	\$ 2,455,126	\$ 2,180,640	\$ 1,930,129	\$ 401,355
Fund Balance as % of Expenditures	259.04%	304.86%	164.61%	141.54%	127.81%	111.17%	96.88%	83.75%	10.95%