



City of Pataskala Finance Department
James M. Nicholson, Finance Director
Finance Director's Report to Council

Current Projects & Issues

- **October 2024** - We are still posting entries for the month of October, but I would anticipate closing the month by early in the first full week in November. I am planning to have the monthly financial condition report for the month out by the end of that week.
- **Income Tax Allocation Rates** – As part of the annual budget process, I use the forecasted carryover fund balances and proposed 2025 spending to determine the appropriate allocation of the income tax revenues to the Debt Service, Street, Police and Capital Improvements funds. The current allocation rates are listed below along with the proposed 2025 allocation rates. The legislation setting these rates are being presented to Council at the same time the annual appropriation ordinance is presented to Council for approval.

Fund	FY 2024	FY 2025
201 – Street Fund	45.00%	43.25%
208 – Police Fund	45.00%	47.25%
301 – Capital Improvements Fund	1.50%	1.50%
401 – Debt Service Fund	8.50%	8.00%

- **2025 Budget** – The proposed budget ordinance and the formal budget book were presented to Council and a first reading of the legislation was held at the October 21st Council meeting. Please know that we have made a number of significant changes and are requesting that the Exhibit A to the legislation be amended by substitution at the meeting. We can still make any additional requested revisions at the November 4th Council meeting and remain on the budget schedule, provided Council formally amends the substituted Exhibit A at the November 4th meeting. I have attached fund financial statements for all of the funds that changed as a result of the proposed supplemental appropriation ordinance or the changes made to the budget or 5-year forecast since the 1st reading.
- **Iron Filter Replacement Project** – We continue to work with the Administration and the Utility department to arrange funding for the Utility Water Plant Iron Filter Replacement project. This project is expected to cost approximately \$3.5 million, and we are planning to borrow the funds for the project. We are currently proposing the issuance of 1-year Bond Anticipation Notes (BANs) to maximize our funding flexibility. We've received bids for the BANs from several bidders. The best proposal was made by Key Banc Capital Markets which we've accepted. They priced the transaction so that the notes would yield 3.40%. Complete details of the bids and Key Banc's offer letter accompany this report. We anticipate closing the transaction on or before December 18,

2024, which would provide the needed funding for the 2025 CIP project. The project expenditures and the resulting debt service have both been included in the 2025 budget.

- **Supplemental Appropriation** – I have prepared a year-end supplemental appropriation ordinance for consideration and a 1st reading by Council at the November 4th meeting. This ordinance is a year-end ‘clean-up’ measure and serves to ensure that adequate appropriations are in the correct budget categories as we wind up 2024. It provides for: (1) the proper distribution of JEDD revenues to the JEDD Board; (2) the appropriation of insurance proceeds related to the totaling of a Police cruiser; (3) several Utility appropriation increases related to the increased number of emergency waterline repairs; (4) ensure adequate funding for the payment of Human Resources consulting invoices; (5) appropriation reclassifications and increases to provide sufficient funding for the construction of a Public Service garage facility; (6) additional appropriations to fund the transition of the city’s budgetary control and accounting system (VIP) to a web-based system; and (7) additional appropriations to purchase network-related equipment such as servers, phones, firewalls, etc. related to the change in information technology service providers. This will be the 1st reading of this ordinance.
- **2025 Health & Life Insurance Renewal**: Employee insurance open enrollment (OE) for the 2025 health insurance program is scheduled for the month of November. We are holding an optional all-employee meeting on November 6th to go over the entire benefits package as well as providing an opportunity for our employees to meet with representatives of Ohio Deferred Compensation and supplemental insurance carriers. We’ve already prepared and distributed the OE materials to employees and will assist them in making any changes that they wish to make.

CITY OF PATASKALA, OHIO
 2021 - 2029 FINANCIAL STATEMENT
 TOTAL ALL FUNDS

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Proposed 2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Beginning Fund Balance	\$ 22,283,138	\$ 27,950,609	\$ 32,258,281	\$ 33,538,367	\$ 24,405,278	\$ 24,393,319	\$ 23,404,319	\$ 23,954,593	\$ 23,848,369
REVENUE									
Taxes									
Property Taxes	\$ 1,577,569	\$ 1,641,476	\$ 1,803,303	\$ 2,372,501	\$ 2,582,700	\$ 2,743,243	\$ 2,877,095	\$ 3,040,128	\$ 3,240,430
Income Taxes	6,837,922	7,806,667	8,411,039	9,255,688	9,699,801	10,184,791	10,694,031	11,228,733	11,790,171
Total Taxes	\$ 8,415,491	\$ 9,448,144	\$ 10,214,342	\$ 11,628,189	\$ 12,282,501	\$ 12,928,034	\$ 13,571,126	\$ 14,268,861	\$ 15,030,601
Intergovernmental									
State Shared Taxes & Permits	\$ 1,873,476	\$ 1,960,771	\$ 2,164,057	\$ 2,115,939	\$ 2,166,094	\$ 2,720,145	\$ 2,275,130	\$ 2,331,591	\$ 2,389,573
Grants & Loans	1,908,339	1,179,250	414,287	2,865,092	1,500,000	1,261,541	35,900,000	450,000	950,000
Other Intergovernmental	-	7,698	3,452	21,130	71,317	73,457	75,661	77,931	80,269
Special Assessments	26,452	20,527	20,028	22,000	22,000	22,000	22,000	22,000	22,000
Total Intergovernmental	\$ 3,808,266	\$ 3,168,247	\$ 2,601,824	\$ 5,024,161	\$ 3,759,411	\$ 4,077,143	\$ 38,272,791	\$ 2,881,522	\$ 3,441,842
Charges for Service									
Water & Sewer Fees	\$ 4,893,602	\$ 4,867,316	\$ 4,860,538	\$ 4,836,620	\$ 4,801,760	\$ 4,888,780	\$ 5,013,628	\$ 5,277,534	\$ 5,549,223
General Government Fees	260,673	257,919	251,352	284,300	292,870	298,602	304,998	311,138	317,925
Other Fees & Charges	206,238	206,311	200,307	195,000	195,000	195,000	195,000	195,000	195,000
Total Charges for Service	\$ 5,360,513	\$ 5,331,545	\$ 5,312,196	\$ 5,315,920	\$ 5,289,630	\$ 5,382,382	\$ 5,513,626	\$ 5,783,672	\$ 6,062,148
Fines & Forfeitures									
Mayor's Court	\$ 81,714	\$ 188,662	\$ 132,745	\$ 136,609	\$ 139,209	\$ 144,187	\$ 148,785	\$ 153,505	\$ 158,352
Other Fines & Forfeitures	4,157	12,735	12,179	7,806	9,250	9,250	9,250	9,250	9,250
Total Fines & Forfeitures	\$ 85,871	\$ 201,397	\$ 144,923	\$ 144,415	\$ 148,459	\$ 153,437	\$ 158,035	\$ 162,755	\$ 167,602
Other Sources									
Investment Income	\$ 144,365	\$ 307,488	\$ 835,333	\$ 703,875	\$ 669,002	\$ 673,065	\$ 677,318	\$ 686,765	\$ 696,410
Bond/Note Issuance	-	-	-	2,450,000	3,500,000	-	-	-	-
Other Income	1,693,673	643,664	2,331,302	2,469,826	949,760	960,266	962,639	965,049	967,497
Total Other Sources	\$ 1,838,037	\$ 951,151	\$ 3,166,635	\$ 5,623,701	\$ 5,118,762	\$ 1,633,331	\$ 1,639,957	\$ 1,651,814	\$ 1,663,907
Transfers									
Transfers & Advances In	\$ 1,230,214	\$ 2,203,582	\$ 1,796,543	\$ 1,647,702	\$ 2,025,000	\$ 2,255,000	\$ 2,130,000	\$ 2,230,000	\$ 4,346,500
Total Transfers	\$ 1,230,214	\$ 2,203,582	\$ 1,796,543	\$ 1,647,702	\$ 2,025,000	\$ 2,255,000	\$ 2,130,000	\$ 2,230,000	\$ 4,346,500
Grand Total Revenue	\$ 20,738,393	\$ 21,304,066	\$ 23,236,464	\$ 29,384,087	\$ 28,623,763	\$ 26,429,327	\$ 61,285,535	\$ 26,978,624	\$ 30,712,600
EXPENDITURES									
Salary & Related									
Salaries & Wages	\$ 3,565,391	\$ 3,928,059	\$ 4,496,663	\$ 5,331,926	\$ 5,654,877	\$ 5,770,734	\$ 6,034,260	\$ 6,314,829	\$ 6,569,193
Benefits	1,750,131	1,802,220	1,907,004	2,946,820	3,047,767	3,198,883	3,495,807	3,739,408	3,978,588
Total Salary & Related	\$ 5,315,522	\$ 5,730,279	\$ 6,403,667	\$ 8,278,747	\$ 8,702,644	\$ 8,969,617	\$ 9,530,067	\$ 10,054,237	\$ 10,547,781
Contractual Services									
General Operating	\$ 2,100,914	\$ 2,345,355	\$ 2,577,612	\$ 7,660,419	\$ 5,462,004	\$ 4,918,876	\$ 4,454,735	\$ 4,294,094	\$ 3,854,016
Capital Outlay	1,801,604	2,271,235	2,408,705	3,645,977	3,591,967	3,485,338	3,502,156	3,591,454	3,629,332
Debt Service	2,650,996	2,306,885	6,840,052	15,330,745	3,154,488	5,097,067	38,426,723	4,211,103	4,434,682
Transfers & Advances	1,971,671	2,139,059	1,929,800	1,953,587	5,699,619	2,692,429	2,691,580	2,703,960	4,742,269
	1,230,214	2,203,582	1,796,543	1,647,702	2,025,000	2,255,000	2,130,000	2,230,000	4,346,500
Grand Total Expenditures	\$ 15,070,922	\$ 16,996,395	\$ 21,956,378	\$ 38,517,176	\$ 28,635,722	\$ 27,418,327	\$ 60,735,261	\$ 27,084,848	\$ 31,554,580
Ending Fund Balance	\$ 27,950,609	\$ 32,258,281	\$ 33,538,367	\$ 24,405,278	\$ 24,393,319	\$ 23,404,319	\$ 23,954,593	\$ 23,848,369	\$ 23,006,389
Fund Balance as % of Expenditures	185.46%	189.79%	152.75%	63.36%	85.18%	85.36%	39.44%	88.05%	72.91%

CITY OF PATASKALA, OHIO
 2021 - 2029 FINANCIAL STATEMENT
 TOTAL GOVERNMENTAL FUNDS

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Proposed 2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Beginning Fund Balance	\$ 13,166,932	\$ 16,503,678	\$ 20,489,122	\$ 21,240,334	\$ 15,178,992	\$ 15,362,418	\$ 14,919,408	\$ 15,968,151	\$ 16,400,342
REVENUE									
Taxes									
Property Taxes	\$ 1,577,569	\$ 1,641,476	\$ 1,803,303	\$ 2,372,501	\$ 2,582,700	\$ 2,743,243	\$ 2,877,095	\$ 3,040,128	\$ 3,240,430
Income Taxes	6,837,922	7,806,667	8,411,039	9,255,688	9,699,801	10,184,791	10,694,031	11,228,733	11,790,171
Total Taxes	\$ 8,415,491	\$ 9,448,144	\$ 10,214,342	\$ 11,628,189	\$ 12,282,501	\$ 12,928,034	\$ 13,571,126	\$ 14,268,861	\$ 15,030,601
Intergovernmental									
State Shared Taxes & Permits	\$ 1,873,476	\$ 1,960,771	\$ 2,164,057	\$ 2,115,939	\$ 2,166,094	\$ 2,720,145	\$ 2,275,130	\$ 2,331,591	\$ 2,389,573
Grants & Loans	18,480	886,385	3,675	1,260,586	-	1,261,541	900,000	450,000	950,000
Other Intergovernmental	-	7,698	3,452	21,125	71,317	73,457	75,661	77,931	80,269
Special Assessments	5,855	30	-	1,000	1,000	1,000	1,000	1,000	1,000
Total Intergovernmental	\$ 1,897,811	\$ 2,854,884	\$ 2,171,184	\$ 3,398,650	\$ 2,238,411	\$ 4,056,143	\$ 3,251,791	\$ 2,860,522	\$ 3,420,842
Charges for Service									
Water & Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Government Fees	260,673	257,919	251,352	284,300	292,870	298,602	304,998	311,138	317,925
Other Fees & Charges	206,238	206,311	200,307	195,000	195,000	195,000	195,000	195,000	195,000
Total Charges for Service	\$ 466,911	\$ 464,229	\$ 451,659	\$ 479,300	\$ 487,870	\$ 493,602	\$ 499,998	\$ 506,138	\$ 512,925
Fines & Forfeitures									
Mayor's Court	\$ 81,714	\$ 188,662	\$ 132,745	\$ 136,609	\$ 139,209	\$ 144,187	\$ 148,785	\$ 153,505	\$ 158,352
Other Fines & Forfeitures	4,157	12,735	12,179	7,806	9,250	9,250	9,250	9,250	9,250
Total Fines & Forfeitures	\$ 85,871	\$ 201,397	\$ 144,923	\$ 144,415	\$ 148,459	\$ 153,437	\$ 158,035	\$ 162,755	\$ 167,602
Other Sources									
Investment Income	\$ 93,234	\$ 184,198	\$ 492,081	\$ 417,875	\$ 404,482	\$ 413,015	\$ 421,738	\$ 430,645	\$ 439,750
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	1,691,676	613,417	2,306,974	2,087,821	942,760	952,766	954,639	956,549	958,497
Total Other Sources	\$ 1,784,910	\$ 797,615	\$ 2,799,055	\$ 2,505,696	\$ 1,347,242	\$ 1,365,781	\$ 1,376,377	\$ 1,387,194	\$ 1,398,247
Transfers									
Transfers & Advances In	\$ 419,618	\$ 623,194	\$ 743,700	\$ 584,859	\$ 475,000	\$ 680,000	\$ 630,000	\$ 690,000	\$ 706,500
Total Transfers	\$ 419,618	\$ 623,194	\$ 743,700	\$ 584,859	\$ 475,000	\$ 680,000	\$ 630,000	\$ 690,000	\$ 706,500
Grand Total Revenue	\$ 13,070,612	\$ 14,389,463	\$ 16,524,863	\$ 18,741,108	\$ 16,979,483	\$ 19,676,997	\$ 19,487,327	\$ 19,875,470	\$ 21,236,717
EXPENDITURES									
Salary & Related									
Salaries & Wages	\$ 2,801,750	\$ 3,123,045	\$ 3,631,898	\$ 4,249,969	\$ 4,493,841	\$ 4,615,390	\$ 4,798,122	\$ 4,989,787	\$ 5,178,883
Benefits	1,383,910	1,444,242	1,545,990	2,320,059	2,378,515	2,513,275	2,708,411	2,890,328	3,068,038
Total Salary & Related	\$ 4,185,660	\$ 4,567,286	\$ 5,177,888	\$ 6,570,028	\$ 6,872,356	\$ 7,128,665	\$ 7,506,533	\$ 7,880,115	\$ 8,246,921
Contractual Services	\$ 1,341,541	\$ 1,375,309	\$ 1,743,404	\$ 5,462,327	\$ 2,816,528	\$ 3,755,304	\$ 3,334,733	\$ 3,070,326	\$ 2,690,603
General Operating	1,263,259	1,524,522	1,687,777	2,666,168	2,684,101	2,576,078	2,581,596	2,628,454	2,661,032
Capital Outlay	1,522,245	1,350,035	5,563,159	8,669,575	2,975,488	4,872,067	3,271,223	4,055,103	4,277,182
Debt Service	1,001,543	963,673	857,722	849,495	972,584	1,107,893	1,114,499	1,119,281	1,108,640
Transfers & Advances	419,618	623,194	743,700	584,859	475,000	680,000	630,000	690,000	2,206,500
Grand Total Expenditures	\$ 9,733,866	\$ 10,404,019	\$ 15,773,651	\$ 24,802,451	\$ 16,796,057	\$ 20,120,007	\$ 18,438,584	\$ 19,443,279	\$ 21,190,878
Ending Fund Balance	\$ 16,503,678	\$ 20,489,122	\$ 21,240,334	\$ 15,178,992	\$ 15,362,418	\$ 14,919,408	\$ 15,968,151	\$ 16,400,342	\$ 16,446,181
Fund Balance as % of Expenditures	169.55%	196.93%	134.66%	61.20%	91.46%	74.15%	86.60%	84.35%	77.61%

CITY OF PATASKALA, OHIO
 2021 - 2029 FINANCIAL STATEMENT
 TOTAL UTILITY FUNDS

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Proposed 2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Beginning Fund Balance	\$ 9,116,207	\$ 11,446,932	\$ 11,769,159	\$ 12,298,032	\$ 9,226,286	\$ 9,030,901	\$ 8,484,911	\$ 7,986,442	\$ 7,448,027
REVENUE									
Taxes									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental									
State Shared Taxes & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Loans	1,889,859	292,865	410,612	1,604,506	1,500,000	-	35,000,000	-	-
Other Intergovernmental	-	-	-	5	-	-	-	-	-
Special Assessments	20,596	20,498	20,028	21,000	21,000	21,000	21,000	21,000	21,000
Total Intergovernmental	\$ 1,910,455	\$ 313,363	\$ 430,640	\$ 1,625,511	\$ 1,521,000	\$ 21,000	\$ 35,021,000	\$ 21,000	\$ 21,000
Charges for Service									
Water & Sewer Fees	\$ 4,893,602	\$ 4,867,316	\$ 4,860,538	\$ 4,836,620	\$ 4,801,760	\$ 4,888,780	\$ 5,013,628	\$ 5,277,534	\$ 5,549,223
General Government Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ 4,893,602	\$ 4,867,316	\$ 4,860,538	\$ 4,836,620	\$ 4,801,760	\$ 4,888,780	\$ 5,013,628	\$ 5,277,534	\$ 5,549,223
Fines & Forfeitures									
Mayor's Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Total Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources									
Investment Income	\$ 51,131	\$ 123,290	\$ 343,252	\$ 286,000	\$ 264,520	\$ 260,050	\$ 255,580	\$ 256,120	\$ 256,660
Bond/Note Issuance	-	-	-	2,450,000	3,500,000	-	-	-	-
Other Income	1,996	30,246	24,328	382,005	7,000	7,500	8,000	8,500	9,000
Total Other Sources	\$ 53,128	\$ 153,536	\$ 367,580	\$ 3,118,005	\$ 3,771,520	\$ 267,550	\$ 263,580	\$ 264,620	\$ 265,660
Transfers									
Transfers & Advances In	\$ 810,596	\$ 1,580,388	\$ 1,052,843	\$ 1,062,843	\$ 1,550,000	\$ 1,575,000	\$ 1,500,000	\$ 1,540,000	\$ 3,640,000
Total Transfers	\$ 810,596	\$ 1,580,388	\$ 1,052,843	\$ 1,062,843	\$ 1,550,000	\$ 1,575,000	\$ 1,500,000	\$ 1,540,000	\$ 3,640,000
Grand Total Revenue	\$ 7,667,781	\$ 6,914,603	\$ 6,711,601	\$ 10,642,979	\$ 11,644,280	\$ 6,752,330	\$ 41,798,208	\$ 7,103,154	\$ 9,475,883
EXPENDITURES									
Salary & Related									
Salaries & Wages	\$ 763,640	\$ 805,014	\$ 864,765	\$ 1,081,957	\$ 1,161,036	\$ 1,155,344	\$ 1,236,138	\$ 1,325,042	\$ 1,390,310
Benefits	366,222	357,978	361,013	626,762	669,252	685,608	787,396	849,080	910,550
Total Salary & Related	\$ 1,129,862	\$ 1,162,993	\$ 1,225,779	\$ 1,708,719	\$ 1,830,288	\$ 1,840,952	\$ 2,023,534	\$ 2,174,122	\$ 2,300,860
Contractual Services									
General Operating	\$ 759,373	\$ 970,046	\$ 834,207	\$ 2,198,092	\$ 2,645,476	\$ 1,163,572	\$ 1,120,002	\$ 1,223,768	\$ 1,163,413
Capital Outlay	538,345	746,713	720,927	979,809	907,866	909,260	920,560	963,000	968,300
Debt Service	1,128,751	956,850	1,276,892	6,661,170	179,000	225,000	35,155,500	156,000	157,500
Transfers & Advances	970,129	1,175,386	1,072,078	1,104,092	4,727,035	1,584,536	1,577,081	1,584,679	3,633,629
	810,596	1,580,388	1,052,843	1,062,843	1,550,000	1,575,000	1,500,000	1,540,000	2,140,000
Grand Total Expenditures	\$ 5,337,056	\$ 6,592,376	\$ 6,182,727	\$ 13,714,726	\$ 11,839,665	\$ 7,298,320	\$ 42,296,677	\$ 7,641,569	\$ 10,363,702
Ending Fund Balance	\$ 11,446,932	\$ 11,769,159	\$ 12,298,032	\$ 9,226,286	\$ 9,030,901	\$ 8,484,911	\$ 7,986,442	\$ 7,448,027	\$ 6,560,208
Fund Balance as % of Expenditures	214.48%	178.53%	198.91%	67.27%	76.28%	116.26%	18.88%	97.47%	63.30%

CITY OF PATASKALA, OHIO
 2021 - 2029 FINANCIAL STATEMENT
 101 - GENERAL FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Proposed 2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Beginning Fund Balance	\$ 2,289,899	\$ 2,932,978	\$ 3,571,400	\$ 3,970,959	\$ 4,202,527	\$ 4,615,203	\$ 5,029,556	\$ 5,510,240	\$ 5,953,534
REVENUE									
Taxes									
Property Taxes	\$ 1,329,840	\$ 1,392,302	\$ 1,562,807	\$ 2,072,501	\$ 2,134,316	\$ 2,197,985	\$ 2,263,565	\$ 2,331,112	\$ 2,400,685
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ 1,329,840	\$ 1,392,302	\$ 1,562,807	\$ 2,072,501	\$ 2,134,316	\$ 2,197,985	\$ 2,263,565	\$ 2,331,112	\$ 2,400,685
Intergovernmental									
State Shared Taxes & Permits	\$ 328,289	\$ 368,124	\$ 275,259	\$ 418,038	\$ 425,806	\$ 433,807	\$ 442,048	\$ 450,536	\$ 459,279
Grants & Loans	-	-	-	-	-	-	-	-	-
Other Intergovernmental	-	-	-	-	-	-	-	-	-
Special Assessments	5,855	30	-	1,000	1,000	1,000	1,000	1,000	1,000
Total Intergovernmental	\$ 334,144	\$ 368,154	\$ 275,259	\$ 419,038	\$ 426,806	\$ 434,807	\$ 443,048	\$ 451,536	\$ 460,279
Charges for Service									
Water & Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Government Fees	110,006	88,256	65,032	85,300	89,700	91,152	93,148	94,688	96,775
Other Fees & Charges	206,238	206,311	200,307	195,000	195,000	195,000	195,000	195,000	195,000
Total Charges for Service	\$ 316,245	\$ 294,567	\$ 265,339	\$ 280,300	\$ 284,700	\$ 286,152	\$ 288,148	\$ 289,688	\$ 291,775
Fines & Forfeitures									
Mayor's Court	\$ 76,179	\$ 181,243	\$ 126,489	\$ 130,009	\$ 132,609	\$ 136,587	\$ 140,685	\$ 144,905	\$ 149,252
Other Fines & Forfeitures	135	994	505	156	100	100	100	100	100
Total Fines & Forfeitures	\$ 76,314	\$ 182,237	\$ 126,993	\$ 130,165	\$ 132,709	\$ 136,687	\$ 140,785	\$ 145,005	\$ 149,352
Other Sources									
Investment Income	\$ 18,656	\$ 44,703	\$ 129,314	\$ 105,000	\$ 101,850	\$ 104,396	\$ 107,006	\$ 109,681	\$ 112,423
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	27,514	7,012	24,610	50,300	44,000	44,000	44,000	44,000	44,000
Total Other Sources	\$ 46,170	\$ 51,715	\$ 153,924	\$ 155,300	\$ 145,850	\$ 148,396	\$ 151,006	\$ 153,681	\$ 156,423
Transfers									
Transfers & Advances In	\$ -	\$ -	\$ -	\$ 4,859	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ -	\$ -	\$ -	\$ 4,859	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 2,102,712	\$ 2,288,974	\$ 2,384,322	\$ 3,062,163	\$ 3,124,381	\$ 3,204,027	\$ 3,286,552	\$ 3,371,022	\$ 3,458,514
EXPENDITURES									
Salary & Related									
Salaries & Wages	\$ 496,142	\$ 487,656	\$ 513,739	\$ 683,432	\$ 646,930	\$ 659,994	\$ 689,330	\$ 718,389	\$ 748,265
Benefits	198,667	170,069	155,121	353,235	290,058	300,256	318,899	338,142	357,244
Total Salary & Related	\$ 694,810	\$ 657,725	\$ 668,861	\$ 1,036,667	\$ 936,988	\$ 960,250	\$ 1,008,229	\$ 1,056,531	\$ 1,105,509
Contractual Services	\$ 418,007	\$ 411,871	\$ 526,845	\$ 785,952	\$ 731,517	\$ 707,224	\$ 709,939	\$ 729,447	\$ 643,679
General Operating	223,926	216,630	279,391	492,434	540,700	514,700	512,200	524,250	528,750
Capital Outlay	22,890	15,326	59,666	35,542	127,500	27,500	45,500	27,500	45,500
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	100,000	349,000	450,000	480,000	375,000	580,000	530,000	590,000	606,500
Grand Total Expenditures	\$ 1,459,633	\$ 1,650,552	\$ 1,984,763	\$ 2,830,594	\$ 2,711,705	\$ 2,789,674	\$ 2,805,868	\$ 2,927,728	\$ 2,929,938
Ending Fund Balance	\$ 2,932,978	\$ 3,571,400	\$ 3,970,959	\$ 4,202,527	\$ 4,615,203	\$ 5,029,556	\$ 5,510,240	\$ 5,953,534	\$ 6,482,110
Fund Balance as % of Expenditures	200.94%	216.38%	200.07%	148.47%	170.20%	180.29%	196.38%	203.35%	221.24%

CITY OF PATASKALA, OHIO
 2021 - 2029 FINANCIAL STATEMENT
 201 - STREET FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Proposed 2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Beginning Fund Balance	\$ 2,889,341	\$ 3,605,559	\$ 6,300,855	\$ 6,829,951	\$ 3,350,926	\$ 3,736,632	\$ 1,989,198	\$ 1,841,404	\$ 1,528,940
REVENUE									
Taxes									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Taxes	2,249,023	3,442,741	3,954,511	4,136,678	4,196,074	4,289,379	4,530,441	4,779,300	5,053,446
Total Taxes	\$ 2,249,023	\$ 3,442,741	\$ 3,954,511	\$ 4,136,678	\$ 4,196,074	\$ 4,289,379	\$ 4,530,441	\$ 4,779,300	\$ 5,053,446
Intergovernmental									
State Shared Taxes & Permits	\$ 1,149,048	\$ 1,103,179	\$ 1,478,399	\$ 1,261,851	\$ 1,296,313	\$ 1,331,766	\$ 1,368,237	\$ 1,405,756	\$ 1,444,356
Grants & Loans	-	-	-	224,493	-	-	-	-	-
Other Intergovernmental	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ 1,149,048	\$ 1,103,179	\$ 1,478,399	\$ 1,486,344	\$ 1,296,313	\$ 1,331,766	\$ 1,368,237	\$ 1,405,756	\$ 1,444,356
Charges for Service									
Water & Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Government Fees	900	505	210	200	200	200	200	200	200
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ 900	\$ 505	\$ 210	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Fines & Forfeitures									
Mayor's Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Total Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources									
Investment Income	\$ 24,495	\$ 55,333	\$ 170,338	\$ 165,000	\$ 160,050	\$ 163,251	\$ 166,516	\$ 169,846	\$ 173,243
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	20,317	52,980	70,156	66,016	51,000	51,000	51,000	51,000	51,000
Total Other Sources	\$ 44,812	\$ 108,314	\$ 240,493	\$ 231,016	\$ 211,050	\$ 214,251	\$ 217,516	\$ 220,846	\$ 224,243
Transfers									
Transfers & Advances In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 3,443,783	\$ 4,654,738	\$ 5,673,613	\$ 5,854,238	\$ 5,703,637	\$ 5,835,596	\$ 6,116,394	\$ 6,406,102	\$ 6,722,245
EXPENDITURES									
Salary & Related									
Salaries & Wages	\$ 617,891	\$ 580,654	\$ 735,990	\$ 1,001,179	\$ 1,045,403	\$ 1,056,322	\$ 1,106,443	\$ 1,163,132	\$ 1,215,246
Benefits	320,316	302,209	324,889	517,684	536,690	555,629	599,253	641,647	686,216
Total Salary & Related	\$ 938,207	\$ 882,863	\$ 1,060,879	\$ 1,518,863	\$ 1,582,093	\$ 1,611,951	\$ 1,705,696	\$ 1,804,779	\$ 1,901,462
Contractual Services									
General Operating	\$ 412,307	\$ 405,816	\$ 575,718	\$ 2,267,072	\$ 1,095,268	\$ 2,093,824	\$ 1,659,039	\$ 1,354,997	\$ 1,065,529
Capital Outlay	339,711	392,536	430,414	703,887	629,548	633,866	646,450	658,908	672,356
Debt Service	1,037,340	278,226	3,077,505	4,843,440	2,011,023	3,243,388	2,253,003	2,899,883	2,928,962
Transfers & Advances	-	-	-	-	-	-	-	-	-
Grand Total Expenditures	\$ 2,727,566	\$ 1,959,442	\$ 5,144,517	\$ 9,333,262	\$ 5,317,932	\$ 7,583,029	\$ 6,264,188	\$ 6,718,567	\$ 6,568,309
Ending Fund Balance	\$ 3,605,559	\$ 6,300,855	\$ 6,829,951	\$ 3,350,926	\$ 3,736,632	\$ 1,989,198	\$ 1,841,404	\$ 1,528,940	\$ 1,682,876
Fund Balance as % of Expenditures	132.19%	321.56%	132.76%	35.90%	70.26%	26.23%	29.40%	22.76%	25.62%

CITY OF PATASKALA, OHIO
 2021 - 2029 FINANCIAL STATEMENT
 204 - JEDD FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Proposed 2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Beginning Fund Balance	\$ 1,781	\$ 3,766	\$ 3,766	\$ 16,151	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE									
Taxes									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Taxes	1,985	-	12,385	63,071	-	-	-	-	-
Total Taxes	\$ 1,985	\$ -	\$ 12,385	\$ 63,071	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 1,985	\$ -	\$ 12,385	\$ 63,071	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES									
Salary & Related									
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services									
General Operating	\$ -	\$ -	\$ -	\$ 79,222	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	-	-	-	-	-	-	-	-	-
Grand Total Expenditures	\$ -	\$ -	\$ -	\$ 79,222	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 3,766	\$ 3,766	\$ 16,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance as % of Expenditures	0.00%	0.00%	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

CITY OF PATASKALA, OHIO
 2021 - 2029 FINANCIAL STATEMENT
 205 - PERMISSIVE TAX FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Proposed 2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Beginning Fund Balance	\$ 472,865	\$ 586,189	\$ 748,873	\$ 829,312	\$ 583,572	\$ 418,447	\$ 453,569	\$ 499,614	\$ 553,263
REVENUE									
Taxes									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental									
State Shared Taxes & Permits	\$ 302,136	\$ 300,581	\$ 307,097	\$ 275,000	\$ 281,875	\$ 788,922	\$ 296,145	\$ 303,549	\$ 311,138
Grants & Loans	-	-	-	-	-	-	-	-	-
Other Intergovernmental	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ 302,136	\$ 300,581	\$ 307,097	\$ 275,000	\$ 281,875	\$ 788,922	\$ 296,145	\$ 303,549	\$ 311,138
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	\$ 3,548	\$ 6,770	\$ 18,700	\$ 17,500	\$ 17,000	\$ 17,200	\$ 17,400	\$ 17,600	\$ 17,800
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Total Other Sources	\$ 3,548	\$ 6,770	\$ 18,700	\$ 17,500	\$ 17,000	\$ 17,200	\$ 17,400	\$ 17,600	\$ 17,800
Transfers									
Transfers & Advances In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 305,684	\$ 307,351	\$ 325,797	\$ 292,500	\$ 298,875	\$ 806,122	\$ 313,545	\$ 321,149	\$ 328,938
EXPENDITURES									
Salary & Related									
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services									
General Operating	\$ 101,335	\$ 101,419	\$ 123,671	\$ 108,240	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
Capital Outlay	91,025	42,248	121,687	390,000	270,000	580,000	70,000	70,000	70,000
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	-	-	-	-	-	-	-	-	-
Grand Total Expenditures	\$ 192,360	\$ 144,667	\$ 245,358	\$ 538,240	\$ 464,000	\$ 771,000	\$ 267,500	\$ 267,500	\$ 267,500
Ending Fund Balance	\$ 586,189	\$ 748,873	\$ 829,312	\$ 583,572	\$ 418,447	\$ 453,569	\$ 499,614	\$ 553,263	\$ 614,701
Fund Balance as % of Expenditures	304.74%	517.65%	338.00%	108.42%	90.18%	58.83%	186.77%	206.83%	229.79%

CITY OF PATASKALA, OHIO
 2021 - 2029 FINANCIAL STATEMENT
 206 - RECREATION FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Proposed 2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Beginning Fund Balance	\$ 73,866	\$ 210,926	\$ 334,391	\$ 340,708	\$ 326,600	\$ 146,921	\$ 183,075	\$ 158,398	\$ 162,314
REVENUE									
Taxes									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental									
State Shared Taxes & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Loans	18,480	46,358	500	-	-	-	-	-	-
Other Intergovernmental	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ 18,480	\$ 46,358	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service									
Water & Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Government Fees	143,549	157,017	174,690	189,550	193,720	198,000	202,400	207,000	211,700
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ 143,549	\$ 157,017	\$ 174,690	\$ 189,550	\$ 193,720	\$ 198,000	\$ 202,400	\$ 207,000	\$ 211,700
Fines & Forfeitures									
Mayor's Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Total Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources									
Investment Income	\$ 1,500	\$ 4,775	\$ 12,960	\$ 13,000	\$ 12,600	\$ 12,852	\$ 13,109	\$ 13,371	\$ 13,638
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	127,251	22,108	41,485	34,000	34,000	34,000	34,000	34,000	34,000
Total Other Sources	\$ 128,751	\$ 26,882	\$ 54,445	\$ 47,000	\$ 46,600	\$ 46,852	\$ 47,109	\$ 47,371	\$ 47,638
Transfers									
Transfers & Advances In	\$ 100,000	\$ 349,000	\$ 450,000	\$ 480,000	\$ 375,000	\$ 575,000	\$ 525,000	\$ 585,000	\$ 600,000
Total Transfers	\$ 100,000	\$ 349,000	\$ 450,000	\$ 480,000	\$ 375,000	\$ 575,000	\$ 525,000	\$ 585,000	\$ 600,000
Grand Total Revenue	\$ 390,780	\$ 579,257	\$ 679,635	\$ 716,550	\$ 615,320	\$ 819,852	\$ 774,509	\$ 839,371	\$ 859,338
EXPENDITURES									
Salary & Related									
Salaries & Wages	\$ 82,696	\$ 173,000	\$ 250,050	\$ 274,055	\$ 192,989	\$ 202,764	\$ 209,427	\$ 218,976	\$ 227,561
Benefits	33,588	67,021	117,493	123,195	117,110	125,284	132,859	143,829	153,864
Total Salary & Related	\$ 116,285	\$ 240,020	\$ 367,543	\$ 397,251	\$ 310,099	\$ 328,048	\$ 342,286	\$ 362,805	\$ 381,425
Contractual Services	\$ 24,520	\$ 40,997	\$ 47,707	\$ 68,564	\$ 218,500	\$ 190,750	\$ 191,000	\$ 195,250	\$ 195,500
General Operating	112,915	164,946	230,472	232,271	232,400	230,900	231,900	243,400	244,900
Capital Outlay	-	9,829	27,595	32,573	34,000	34,000	34,000	34,000	34,000
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	-	-	-	-	-	-	-	-	-
Grand Total Expenditures	\$ 253,720	\$ 455,792	\$ 673,317	\$ 730,658	\$ 794,999	\$ 783,698	\$ 799,186	\$ 835,455	\$ 855,825
Ending Fund Balance	\$ 210,926	\$ 334,391	\$ 340,708	\$ 326,600	\$ 146,921	\$ 183,075	\$ 158,398	\$ 162,314	\$ 165,827
Fund Balance as % of Expenditures	83.13%	73.36%	50.60%	44.70%	18.48%	23.36%	19.82%	19.43%	19.38%

CITY OF PATASKALA, OHIO
 2021 - 2029 FINANCIAL STATEMENT
 502 - FIRE ESCROW AGENCY FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Proposed 2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Beginning Fund Balance	\$ 8,665	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Total Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources									
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	50,000	41,830	50,000	50,000	50,000	50,000
Total Other Sources	\$ -	\$ -	\$ -	\$ 50,000	\$ 41,830	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Transfers									
Transfers & Advances In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ -	\$ -	\$ -	\$ 50,000	\$ 41,830	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
EXPENDITURES									
Salary & Related									
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services									
General Operating	\$ 8,665	\$ -	\$ -	\$ -	\$ 91,830	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	-	-	-	-	-	-	-	-	-
Grand Total Expenditures	\$ 8,665	\$ -	\$ -	\$ -	\$ 91,830	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance as % of Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

CITY OF PATASKALA, OHIO
 2021 - 2029 FINANCIAL STATEMENT
 601 - WATER UTILITY FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Proposed 2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Beginning Fund Balance	\$ 1,405,424	\$ 1,654,280	\$ 1,858,286	\$ 2,512,475	\$ 2,175,901	\$ 1,874,873	\$ 1,609,513	\$ 1,295,140	\$ 911,662
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	\$ 1,371,601	\$ 1,415,756	\$ 1,835,273	\$ 1,549,000	\$ 1,578,580	\$ 1,608,750	\$ 1,654,913	\$ 1,718,310	\$ 1,784,242
General Government Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ 1,371,601	\$ 1,415,756	\$ 1,835,273	\$ 1,549,000	\$ 1,578,580	\$ 1,608,750	\$ 1,654,913	\$ 1,718,310	\$ 1,784,242
Fines & Forfeitures									
Mayor's Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Total Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources									
Investment Income	\$ 7,577	\$ 18,872	\$ 59,327	\$ 52,000	\$ 52,520	\$ 53,050	\$ 53,580	\$ 54,120	\$ 54,660
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	1,583	12,357	6,695	5,000	5,000	5,500	6,000	6,500	7,000
Total Other Sources	\$ 9,160	\$ 31,229	\$ 66,022	\$ 57,000	\$ 57,520	\$ 58,550	\$ 59,580	\$ 60,620	\$ 61,660
Transfers									
Transfers & Advances In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 1,380,762	\$ 1,446,985	\$ 1,901,295	\$ 1,606,000	\$ 1,636,100	\$ 1,667,300	\$ 1,714,493	\$ 1,778,930	\$ 1,845,902
EXPENDITURES									
Salary & Related									
Salaries & Wages	\$ 383,655	\$ 407,691	\$ 431,481	\$ 541,090	\$ 580,518	\$ 577,672	\$ 618,069	\$ 662,521	\$ 695,155
Benefits	184,082	180,839	183,687	310,738	334,876	343,054	393,948	424,790	455,525
Total Salary & Related	\$ 567,737	\$ 588,530	\$ 615,168	\$ 851,828	\$ 915,394	\$ 920,726	\$ 1,012,017	\$ 1,087,311	\$ 1,150,680
Contractual Services	\$ 210,000	\$ 272,452	\$ 240,165	\$ 398,753	\$ 420,368	\$ 406,174	\$ 409,889	\$ 441,797	\$ 425,929
General Operating	350,766	380,812	388,173	534,993	497,366	501,760	502,960	529,300	531,000
Capital Outlay	3,403	1,185	3,600	22,000	4,000	4,000	4,000	4,000	5,000
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	-	-	-	135,000	100,000	100,000	100,000	100,000	225,000
Grand Total Expenditures	\$ 1,131,906	\$ 1,242,979	\$ 1,247,106	\$ 1,942,574	\$ 1,937,128	\$ 1,932,660	\$ 2,028,866	\$ 2,162,408	\$ 2,337,609
Ending Fund Balance	\$ 1,654,280	\$ 1,858,286	\$ 2,512,475	\$ 2,175,901	\$ 1,874,873	\$ 1,609,513	\$ 1,295,140	\$ 911,662	\$ 419,955
Fund Balance as % of Expenditures	146.15%	149.50%	201.46%	112.01%	96.79%	83.28%	63.84%	42.16%	17.97%

CITY OF PATASKALA, OHIO
 2021 - 2029 FINANCIAL STATEMENT
 651 - SEWER UTILITY FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Proposed 2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Beginning Fund Balance	\$ 3,052,280	\$ 3,524,165	\$ 3,277,915	\$ 3,976,811	\$ 3,644,973	\$ 3,693,151	\$ 3,783,177	\$ 3,820,922	\$ 3,798,634
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	\$ 1,610,967	\$ 1,698,466	\$ 2,286,935	\$ 1,837,620	\$ 1,874,180	\$ 1,911,650	\$ 1,968,975	\$ 2,047,694	\$ 2,129,561
General Government Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ 1,610,967	\$ 1,698,466	\$ 2,286,935	\$ 1,837,620	\$ 1,874,180	\$ 1,911,650	\$ 1,968,975	\$ 2,047,694	\$ 2,129,561
Fines & Forfeitures									
Mayor's Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Total Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources									
Investment Income	\$ 16,501	\$ 34,197	\$ 98,277	\$ 80,000	\$ 75,000	\$ 70,000	\$ 65,000	\$ 65,000	\$ 65,000
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	413	12,357	1,712	2,000	2,000	2,000	2,000	2,000	2,000
Total Other Sources	\$ 16,914	\$ 46,554	\$ 99,989	\$ 82,000	\$ 77,000	\$ 72,000	\$ 67,000	\$ 67,000	\$ 67,000
Transfers									
Transfers & Advances In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 1,627,881	\$ 1,745,020	\$ 2,386,924	\$ 1,919,620	\$ 1,951,180	\$ 1,983,650	\$ 2,035,975	\$ 2,114,694	\$ 2,196,561
EXPENDITURES									
Salary & Related									
Salaries & Wages	\$ 379,985	\$ 397,324	\$ 433,284	\$ 540,867	\$ 580,518	\$ 577,672	\$ 618,069	\$ 662,521	\$ 695,155
Benefits	182,140	177,139	177,326	316,024	334,376	342,554	393,448	424,290	455,025
Total Salary & Related	\$ 562,125	\$ 574,463	\$ 610,610	\$ 856,891	\$ 914,894	\$ 920,226	\$ 1,011,517	\$ 1,086,811	\$ 1,150,180
Contractual Services									
General Operating	\$ 376,034	\$ 371,914	\$ 384,688	\$ 571,969	\$ 568,608	\$ 550,898	\$ 553,613	\$ 600,471	\$ 580,984
Capital Outlay	186,678	318,709	302,440	423,598	404,500	407,500	417,600	433,700	437,300
Debt Service	31,159	1,185	15,290	24,000	15,000	15,000	15,500	16,000	16,500
Transfers & Advances	-	-	-	-	-	-	-	-	-
Grand Total Expenditures	\$ 1,155,996	\$ 1,991,270	\$ 1,688,028	\$ 2,251,458	\$ 1,903,002	\$ 1,893,624	\$ 1,998,230	\$ 2,136,982	\$ 2,184,964
Ending Fund Balance	\$ 3,524,165	\$ 3,277,915	\$ 3,976,811	\$ 3,644,973	\$ 3,693,151	\$ 3,783,177	\$ 3,820,922	\$ 3,798,634	\$ 3,810,231
Fund Balance as % of Expenditures	304.86%	164.61%	235.59%	161.89%	194.07%	199.78%	191.22%	177.76%	174.38%