

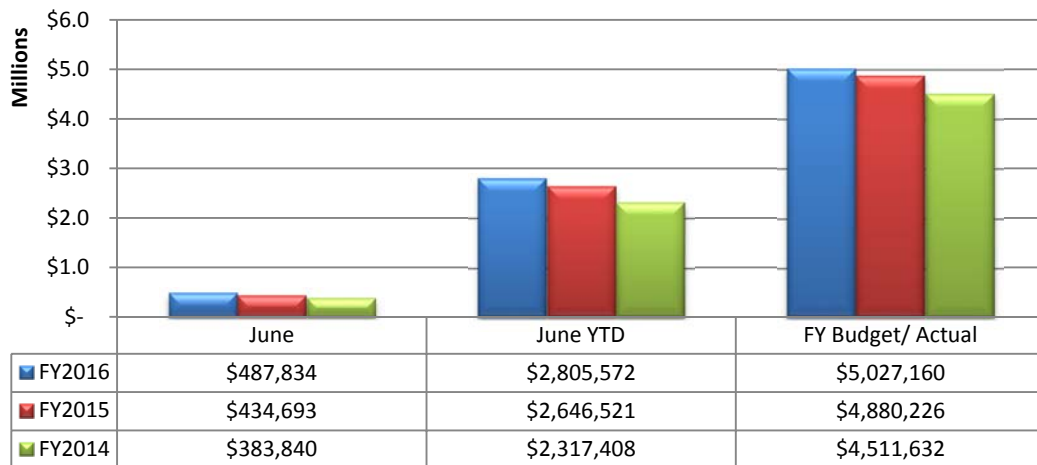


**City of Pataskala Finance Department**  
**James M. Nicholson, Finance Director**  
*Finance Director's Report to Council*

**Current Projects & Issues**

- **June 2016** – As we are not quite finished processing transactions for the month, the books have not yet been closed. I would expect to close the month shortly, and plan to have the monthly financial report prepared and distributed with the next Finance Director's Report to Council. At this point in time, however, I am able to update Council on the status of June's income tax collections.
  - **Income Tax Revenue** - Collections for the month of June are \$487,834 and are \$53,141 (12.22%) higher than the June 2015 collections. On a year to-date basis, total collections are \$2,805,572 and are \$159,051 (6.01%) higher than last year. As it now appears that collections are maintaining their better (higher) rate than the original estimates, I will be increasing the forecast to reflect the increased collections. When comparing our year over year increase to other comparable communities, we are experiencing a slightly lower rate of increase than comparable RITA communities. The average 2015-2016 increase statewide for the 217 communities (including Pataskala) is currently running at 7.69%

**Income Tax Collections - All Funds**



- **2017 Budget** – The development and updating of the budget consolidation tools have been completed, and are ready for this year's budget process. This task included updating the revenue projection tools to accommodate 2021 as the final year of the forecast. I'll be updating the 2016 revenue projections prior to closing the ledger for June, so that the 2017-2021 revenue projections will be based upon the most up to-date forecast.

In order to ensure that no department is overlooked during the budget process, I've prepared a table of funds and departments (see attached report) which identifies the individual having sole

or shared responsibility for preparing and submitting the 2017 budget information. This document has been reviewed by the Administrator and has been distributed to all of the directors and departments.

The core operating budget model (Excel spreadsheet) has been updated to reflect the current wage scales, insurance costs, as well as adding 2021 to the forecast period. I am now in the process of creating cost center (department) specific models, using the updated model as a template. This process will take some time and effort, however, as the wage and benefit calculations in each are based on employee-specific information - data that must be manually entered into each spreadsheet. I am hoping to be able to distribute the spreadsheets by July 15<sup>th</sup>. This would be approximately 6 weeks in advance of the date listed in the approved budget schedule.

The Administrator and I reviewed the budget schedule with the directors at a staff meeting last week, and we asked them to determine whether or not they would be able to provide the capital planning worksheets prior to the scheduled August 22 deadline. It's our hope that all will be able to return them on or before August 1<sup>st</sup>. The earlier submission date (along with the previously discussed early distribution of the operating budget modes) might enable us to accelerate the overall budget schedule. BJ and I are considering the possibility of being able to present a draft budget and ordinance for a first reading at the October 17<sup>th</sup> Council meeting. If we are able to do so, Council might be able to hold all 3 readings and approve the legislation prior to the Thanksgiving holiday. I will keep Council updated as to our progress on the budget process, including if we are able to materially accelerate the schedule.

- **Financial Reporting** – At the June 20<sup>th</sup> Council meeting, I distributed a draft of a proposed summary version of the monthly financial reporting. Please know that I would like to use this format for the July reporting, and am seeking comments or suggestions for improvement that any Council member might have. In order to have enough time to incorporate the suggestions into the document, however, I would need that feedback in the next week or so.
- **City Planner** – The Administrator and Planning Director have identified the preferred candidate for the Planner position, and he has now successfully completed all of the background screening processes. The individual, Zachary Cowan, has accepted the position and will be starting on August 1<sup>st</sup>. I have prepared a formal offer letter and sent it to Mr. Cowan, along with a packet of employment-related forms and documents. Over the next week, I will be preparing and sending letters of non-selection to all of the other applicants.
- **HR Manager** – The posting period for the part-time Human Resources Manager position closed on June 24<sup>th</sup>, and we received a total of 13 applications. The Administrator and I have developed a transition plan for the HR Manager (see attached report), including identifying the tasks to be assumed by the new HR Manager and the timing of the transition. BJ and I have identified a number of applicants that appear to meet the requirements of the position, and we'll be scheduling interviews over the next 2-3 weeks.
- **Police Station Design Funding** – I continue to work with bond counsel, Dennis Schwallie (Dinsmore & Shohl), and our Financial Advisor, John Lewis (New Albany Capital Partners) on the private placement note with PNC. This approach has a much lower cost of issuance (e.g. no ratings expense, underwriter's fee and other miscellaneous issuance costs), and will provide greater

flexibility to the city. The short-term funding will be structured so that it could be rolled into the permanent construction financing transaction. I anticipate closing on the loan within the next 30 days. As we are not yet in a position to enter into an agreement for design services, I have deferred the transaction closing to avoid incurring unnecessary interest expense.

**City of Pataskala, Ohio**  
**2017 Budget – Fund Structure & Responsibility**

Fund	Fund Name	Dept	Department Name	Budget Responsibility
101	General Fund	101	City Administrator	King
		102	Economic Development	King
		103	Planning & Zoning	Fulton
		104	Engineering	King/Haines
		105	Information Technology	Nicholson/King
		106	Pataskala JEDD	Nicholson
		109	Other Charges	Nicholson
		151	City Council	Nicholson/Carter
		152	Mayor's Office	Nicholson/Compton
		153	Boards & Commissions	Nicholson
		201	Mayor's Court	Nicholson/McFerin/Kelsey
		202	Legal	Nicholson/King
		501	Finance	Nicholson
		502	Other Finance Charges & Fees	Nicholson
		601	City Hall Building	Nicholson/King
		604	Park Maintenance & Improvements	King/Ramsey/Parks Board
		605	Other City Lands & Buildings	King/Nicholson
		901	Transfers & Advances	Nicholson
201	Street Fund	101	City Administrator	Nicholson
		104	Engineering	King/Haines
		105	Information Technology	Nicholson/King
		109	Other Charges	Nicholson
		202	Legal	Nicholson/King
		401	Public Service	Haines
		501	Finance	Nicholson
		502	Other Finance Charges & Fees	Nicholson
		603	Public Service Facilities	Haines
		901	Transfers & Advances	Nicholson
202	State Highway	104	Engineering	King/Haines
		401	Public Service	Haines
205	Permissive Tax	104	Engineering	King/Haines
		401	Public Service	Haines
		901	Transfers & Advances	Nicholson
206	Recreation Fund	604	Park Maintenance & Improvements	Ramsey/Parks Board
		651	Recreational Programming	Ramsey/Parks Board
207	Park Use Fees	604	Park Maintenance & Improvements	Ramsey/King
208	Police Fund	101	City Administrator	Nicholson
		105	Information Technology	Nicholson/Boals

**City of Pataskala, Ohio**  
**2017 Budget – Fund Structure & Responsibility**

Fund	Fund Name	Dept	Department Name	Budget Responsibility
208	Police Fund	202	Legal	Nicholson/King
		301	Police Department	Brooks/Boals
		501	Finance	Nicholson
		502	Other Finance Charges & Fees	Nicholson
		602	Police Facility	Brooks/Boals
		901	Transfers & Advances	Nicholson
209	Immobilization Fund	301	Police Department	Brooks/Boals
210	Mayor's Court Computer	201	Mayor's Court	Nicholson/McFerin/Hurst & Kelsey
211	Alcohol Ed & Enforcement	301	Police Department	Brooks/Boals
212	Law Enforcement Trust Fund	301	Police Department	Brooks/Boals
217	Safe Routes to Schools	401	Public Service	King/Haines
218	Police K9	301	Police Department	Brooks/Boals
301	Capital Improvements	104	Engineering	Haines/King
		401	Public Service	Haines/King
		502	Other Finance Charges & Fees	Nicholson
		601	City Hall Building	King/Haines
		604	Park Maintenance & Improvements	King/Ramsey
		901	Transfers & Advances	Nicholson
302	Bond Improvements	104	Engineering	Nicholson
		401	Public Service	King/Haines
		602	Police Facility	King/Nicholson
		901	Transfers & Advances	Nicholson
303	State Issue II (OPWC)	401	Public Service	Haines/King
		901	Transfers & Advances	Nicholson
306	SR-310 TIF	104	Engineering	King/Haines
		202	Legal	Nicholson/King
		401	Public Service	Haines
		502	Other Finance Charges & Fees	Nicholson
		901	Transfers & Advances	Nicholson
307	Columbia Rd Bridge Improvements	104	Engineering	Haines/King
		401	Public Service	Haines/King
		901	Transfers & Advances	Nicholson
308	Capital Facilities	602	Police Facility	Nicholson/King
		604	Park Maintenance & Improvements	Nicholson/King/Ramsey/ Parks Board
		901	Transfers & Advances	Nicholson
401	Debt Service	502	Finance	Nicholson
		701	Debt Service	Nicholson

**City of Pataskala, Ohio**  
**2017 Budget – Fund Structure & Responsibility**

Fund	Fund Name	Dept	Department Name	Budget Responsibility
501	Construction Account	108	Escrow & Vendor Bond Funds	Nicholson
502	Fire Escrow	108	Escrow & Vendor Bond Funds	Nicholson
503	Vendor Bond & Escrow	108	Escrow & Vendor Bond Funds	Nicholson
601	Water Utility	101	City Administrator	Nicholson
		104	Engineering	King/Coey
		105	Information Technology	Nicholson/Coey
		109	Other Charges	Nicholson
		202	Legal	Nicholson/King/Coey
		501	Finance	Nicholson
		502	Other Finance Charges & Fees	Nicholson
		801	Water Utility Operations	Coey/Brown
		901	Transfers & Advances	Nicholson
602	Water Capital Improvements	802	Water Capital Improvements	Coey/Brown
		901	Transfers & Advances	Nicholson
603	Water Bond Improvements	803	Water Bond Improvements	Coey/Brown
		901	Transfers & Advances	Nicholson
604	Water Debt Service	804	Water Debt Service	Nicholson
651	Sewer Utility	101	City Administrator	Nicholson
		104	Engineering	King/ Coey
		105	Information Technology	Nicholson/Coey
		109	Other Charges	Nicholson
651	Sewer Utility	101	City Administrator	Nicholson
		104	Engineering	King/Coey
		105	Information Technology	Nicholson/Coey
		109	Other Charges	Nicholson
		202	Legal	Nicholson/King
		501	Finance	Nicholson
		502	Other Finance Charges & Fees	Nicholson
		851	Sewer Utility Operations	Coey/Kill
		901	Transfers & Advances	Nicholson
652	Sewer Capital Improvements	104	Engineering	King/Coey
		852	Sewer Capital Improvements	Coey/Kill
		901	Transfers & Advances	Nicholson
653	Sewer Bond Improvements	853	Sewer Bond Improvements	Coey/Kill
		901	Transfers & Advances	Nicholson
654	Sewer Debt Service	854	Sewer Debt Service	Nicholson
655	The Oaks Special Assessment	502	Other Finance Charges & Fees	Nicholson
		854	Sewer Debt Service	Nicholson

## Human Resources Manager Job Duties & Responsibilities

### Shorter-Term Responsibilities

Manage the employee recruitment and application process, including: advertising employment opportunities in newspaper and city website; communicating with applicants; and performing background/reference checks.

Develop and maintain employee onboarding materials (in coordination with Finance Manager).

Maintain and support the annual Affordable Care Act 1094/1095 reporting requirements.

Develop, update and maintain uniform position job descriptions.

Maintain the employee FMLA leave tracking and reporting.

Maintain the city's human resources portal (Paycor), including ensuring that all employee information (e.g., emergency contact information, email address, home/mobile phone numbers, etc.) is current and up to-date.

Update and manage the employee performance evaluation system.

Manage the annual employee salary notification process.

### Longer-Term Responsibilities

Support the annual health insurance program renewal, including managing the employee open enrollment process

Primary responsibility for the city's employee wellness program administration, including serving on the OPEC Wellness Council.

Coordinate the annual employee benefit fair, including arranging for employee benefit vendors to participate.

Maintain employee handbook & policy manual, including communicating any updates or revisions to the document.

Serves as the primary point of contact for worker's compensation claims and the city's TPA (third-party administrator) (CompManagement)

Evaluate employee position current class/compensation, ensuring that positions are appropriately graded and compensated.

Represent the Administration before the Personnel Board of Review (PBR) in establishing eligibility lists, creating/updating position descriptions, and any other employment-related matter (including disciplinary proceedings) to come before the board.

Provide support in collective bargaining negotiations, grievance and disciplinary processes.