



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

Current Projects & Issues

- **February 2022** – We are still posting entries for the month of February, but I would anticipate closing the month by the end of the week of February 1st. It's my intention to have the monthly financial report prepared and distributed with the next Finance Director's Report to Council.
- **2021 Financial Reporting & Audit** – Although we've made great progress to-date, we will be working over the next month or two to create the remaining schedules and documents required to support the development of the 2021 GAAP accrual-based financial statements for the city, as well as the development of the 2021 Comprehensive Annual Financial Report (CAFR). Most of these schedules involve accrued wages, accounts payable and accounts receivable. Over the past several weeks we made significant progress in completing many of these schedules. We recently completed updating the fixed asset inventory with all of the purchases and disposals that took place during 2021 and have also calculated the annual depreciation expense. Additionally, we completed the development of all the wage and benefit-related schedules. The next step will be to update the accounts payable and receivable schedules.
- **Police Wage & Benefits** – I recently prepared an analysis of the long-term financial impact of increasing the top step pay rate for Police officers from \$29.08 to \$32.21 per hour. In addition, I've also prepared a similar analysis which also includes a 7% increase in pension contributions to OP&F. I have become aware that there are discussions going on around the statehouse to increase employer pension contributions from 19.5% of wages to 26.5% of wages. While no legislation has been formally drafted, I wanted to ensure that anything we end up doing related to officer wages wouldn't create a non-sustainable situation if pension contributions were to be dramatically increased. The attached analyses and hypothetical wage scales have already been provided to the Finance Committee, but I wanted to ensure that everyone else also received them.
- **Time & Attendance/Leave Accruals** – Given all the difficulties we've had with Paycor's implementation of an updated time and attendance system, we are beginning to investigate alternatives to replace it. We recently had a presentation of Software Solutions VIP payroll module. Unfortunately, it would only replace the back end of the process – not the time and attendance, scheduling and employee leave accrual processes. We have another presentation scheduled by a different vendor that specializes in public-sector time and attendance scheduling and tracking.
- **Human Resources** – We are currently assisting the Parks Manager in his recruiting efforts for seasonal employees to operate the swimming pool and grounds maintenance.

**CITY OF PATASKALA, OHIO
HYPOTHETICAL WAGE SCALES
Assuming \$32.21 FOP top-step**

	Current Contract	Proposed	\$ Diff	% Diff
<u>FOP - Hired Prior to 1/10/21</u>				
Step 2	\$ 23.80	\$ 26.36	\$ 2.56	10.756%
Step 3	\$ 25.74	\$ 28.51	\$ 2.77	10.761%
Step 4	\$ 26.75	\$ 29.63	\$ 2.88	10.766%
Step 5	\$ 28.79	\$ 31.89	\$ 3.10	10.768%
Step 6	\$ 29.08	\$ 32.21	\$ 3.13	10.763%
<u>FOP - Hired After to 1/10/21</u>				
Step 1	\$ 23.80	\$ 26.36	\$ 2.56	10.756%
Step 2	\$ 25.74	\$ 28.51	\$ 2.77	10.761%
Step 3	\$ 26.75	\$ 29.63	\$ 2.88	10.766%
Step 4	\$ 28.79	\$ 31.89	\$ 3.10	10.768%
Step 5	\$ 29.08	\$ 32.21	\$ 3.13	10.763%
<u>OPBA</u>				
Step 1	\$ 31.99	\$ 35.43	\$ 3.44	10.753%
Step 2	\$ 33.59	\$ 37.20	\$ 3.61	10.747%
Step 3	\$ 35.98	\$ 39.85	\$ 3.87	10.756%

w/11% pay rate increase and no pension contribution increase

CITY OF PATASKALA, OHIO
2018 - 2026 FINANCIAL STATEMENT
208 - POLICE FUND

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	Proposed 2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Beginning Fund Balance	\$ 1,401,017	\$ 1,812,715	\$ 2,213,866	\$ 3,219,928	\$ 3,998,031	\$ 3,389,900	\$ 3,133,207	\$ 2,482,132	\$ 2,118,935
REVENUE									
Taxes									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Taxes	2,970,688	3,003,265	3,320,788	3,759,766	3,331,747	3,831,509	3,569,052	4,059,260	4,201,335
Total Taxes	\$ 2,970,688	\$ 3,003,265	\$ 3,320,788	\$ 3,759,766	\$ 3,331,747	\$ 3,831,509	\$ 3,569,052	\$ 4,059,260	\$ 4,201,335
Intergovernmental									
State Shared Taxes & Permits	\$ 7,171	\$ 16,886	\$ -	\$ 715	\$ 5,100	\$ 5,600	\$ 6,100	\$ 6,600	\$ 7,100
Grants & Loans	-	-	2,012	-	-	-	-	-	-
Other Intergovernmental	33,378	100	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ 40,549	\$ 16,986	\$ 2,012	\$ 715	\$ 5,100	\$ 5,600	\$ 6,100	\$ 6,600	\$ 7,100
Charges for Service									
Water & Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Government Fees	8,846	9,889	3,458	6,217	3,800	3,800	3,800	3,800	3,800
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ 8,846	\$ 9,889	\$ 3,458	\$ 6,217	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800
Fines & Forfeitures									
Mayor's Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fines & Forfeitures	480	310	175	70	150	150	150	150	150
Total Fines & Forfeitures	\$ 480	\$ 310	\$ 175	\$ 70	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
Other Sources									
Investment Income	\$ 33,049	\$ 45,452	\$ 38,842	\$ 25,849	\$ 24,300	\$ 24,786	\$ 25,282	\$ 25,788	\$ 26,304
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	119,181	74,833	100,049	22,279	30,500	30,500	30,500	30,500	30,500
Total Other Sources	\$ 152,231	\$ 120,285	\$ 138,890	\$ 48,128	\$ 54,800	\$ 55,286	\$ 55,782	\$ 56,288	\$ 56,804
Transfers									
Transfers & Advances In	\$ -	\$ -	\$ 4,411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ -	\$ -	\$ 4,411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 3,172,794	\$ 3,150,734	\$ 3,469,734	\$ 3,814,896	\$ 3,395,597	\$ 3,896,345	\$ 3,634,884	\$ 4,126,098	\$ 4,269,189
EXPENDITURES									
Salary & Related									
Salaries & Wages	\$ 1,419,703	\$ 1,430,470	\$ 964,232	\$ 1,605,020	\$ 1,979,842	\$ 2,080,068	\$ 2,179,831	\$ 2,270,854	\$ 2,360,714
Benefits	767,815	753,417	792,220	831,338	1,108,793	1,181,658	1,269,236	1,362,256	1,448,152
Total Salary & Related	\$ 2,187,517	\$ 2,183,887	\$ 1,756,452	\$ 2,436,358	\$ 3,088,635	\$ 3,261,726	\$ 3,449,067	\$ 3,633,110	\$ 3,808,866
Contractual Services	\$ 124,833	\$ 126,883	\$ 153,530	\$ 155,368	\$ 252,007	\$ 252,826	\$ 253,475	\$ 254,104	\$ 254,978
General Operating	364,196	363,972	333,939	367,291	465,686	476,957	483,417	490,081	497,387
Capital Outlay	62,050	52,341	167,250	55,276	174,900	142,900	100,000	112,000	100,000
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	22,500	22,500	52,500	22,500	22,500	18,629	-	-	-
Grand Total Expenditures	\$ 2,761,096	\$ 2,749,584	\$ 2,463,671	\$ 3,036,793	\$ 4,003,728	\$ 4,153,038	\$ 4,285,959	\$ 4,489,295	\$ 4,661,231
Ending Fund Balance	\$ 1,812,715	\$ 2,213,866	\$ 3,219,928	\$ 3,998,031	\$ 3,389,900	\$ 3,133,207	\$ 2,482,132	\$ 2,118,935	\$ 1,726,893
Fund Balance as % of Expenditures	65.65%	80.52%	130.70%	131.65%	84.67%	75.44%	57.91%	47.20%	37.05%

w/11% pay rate increase and 7% pension contribution increase

CITY OF PATASKALA, OHIO
2018 - 2026 FINANCIAL STATEMENT
208 - POLICE FUND

		2018	2019	2020	2021	Proposed 2022	2023	2024	2025	2026
		Actual	Actual	Actual	Actual	Budget	Forecast	Forecast	Forecast	Forecast
Beginning Fund Balance		\$ 1,401,017	\$ 1,812,715	\$ 2,213,866	\$ 3,219,928	\$ 3,998,031	\$ 3,263,270	\$ 2,873,890	\$ 2,083,839	\$ 1,576,697
REVENUE										
Taxes	Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Income Taxes	2,970,688	3,003,265	3,320,788	3,759,766	3,331,747	3,831,509	3,569,052	4,059,260	4,201,335
	Total Taxes	\$ 2,970,688	\$ 3,003,265	\$ 3,320,788	\$ 3,759,766	\$ 3,331,747	\$ 3,831,509	\$ 3,569,052	\$ 4,059,260	\$ 4,201,335
Intergovernmental	State Shared Taxes & Permits	\$ 7,171	\$ 16,886	\$ -	\$ 715	\$ 5,100	\$ 5,600	\$ 6,100	\$ 6,600	\$ 7,100
	Grants & Loans	-	-	2,012	-	-	-	-	-	-
	Other Intergovernmental	33,378	100	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	\$ 40,549	\$ 16,986	\$ 2,012	\$ 715	\$ 5,100	\$ 5,600	\$ 6,100	\$ 6,600	\$ 7,100
Charges for Service	Water & Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	General Government Fees	8,846	9,889	3,458	6,217	3,800	3,800	3,800	3,800	3,800
	Other Fees & Charges	-	-	-	-	-	-	-	-	-
	Total Charges for Service	\$ 8,846	\$ 9,889	\$ 3,458	\$ 6,217	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Fines & Forfeitures	480	310	175	70	150	150	150	150	150
	Total Fines & Forfeitures	\$ 480	\$ 310	\$ 175	\$ 70	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
Other Sources	Investment Income	\$ 33,049	\$ 45,452	\$ 38,842	\$ 25,849	\$ 24,300	\$ 24,786	\$ 25,282	\$ 25,788	\$ 26,304
	Bond/Note Issuance	-	-	-	-	-	-	-	-	-
	Other Income	119,181	74,833	100,049	22,279	30,500	30,500	30,500	30,500	30,500
	Total Other Sources	\$ 152,231	\$ 120,285	\$ 138,890	\$ 48,128	\$ 54,800	\$ 55,286	\$ 55,782	\$ 56,288	\$ 56,804
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	Total Transfers	\$ -	\$ -	\$ 4,411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Grand Total Revenue	\$ 3,172,794	\$ 3,150,734	\$ 3,469,734	\$ 3,814,896	\$ 3,395,597	\$ 3,896,345	\$ 3,634,884	\$ 4,126,098	\$ 4,269,189
EXPENDITURES										
Salary & Related	Salaries & Wages	\$ 1,419,703	\$ 1,430,470	\$ 964,232	\$ 1,605,020	\$ 1,979,842	\$ 2,080,068	\$ 2,179,831	\$ 2,270,854	\$ 2,360,714
	Benefits	767,815	753,417	792,220	831,338	1,235,423	1,314,345	1,408,212	1,506,201	1,597,333
	Total Salary & Related	\$ 2,187,517	\$ 2,183,887	\$ 1,756,452	\$ 2,436,358	\$ 3,215,265	\$ 3,394,413	\$ 3,588,043	\$ 3,777,055	\$ 3,958,047
Contractual Services	General Operating	\$ 124,833	\$ 126,883	\$ 153,530	\$ 155,368	\$ 252,007	\$ 252,826	\$ 253,475	\$ 254,104	\$ 254,978
	Capital Outlay	364,196	363,972	333,939	367,291	465,686	476,957	483,417	490,081	497,387
	Debt Service	62,050	52,341	167,250	55,276	174,900	142,900	100,000	112,000	100,000
	Transfers & Advances	-	-	-	-	-	-	-	-	-
	Grand Total Expenditures	\$ 2,761,096	\$ 2,749,584	\$ 2,463,671	\$ 3,036,793	\$ 4,130,358	\$ 4,285,725	\$ 4,424,935	\$ 4,633,240	\$ 4,810,412
Ending Fund Balance		\$ 1,812,715	\$ 2,213,866	\$ 3,219,928	\$ 3,998,031	\$ 3,263,270	\$ 2,873,890	\$ 2,083,839	\$ 1,576,697	\$ 1,035,474
	Fund Balance as % of Expenditures	65.65%	80.52%	130.70%	131.65%	79.01%	67.06%	47.09%	34.03%	21.53%