

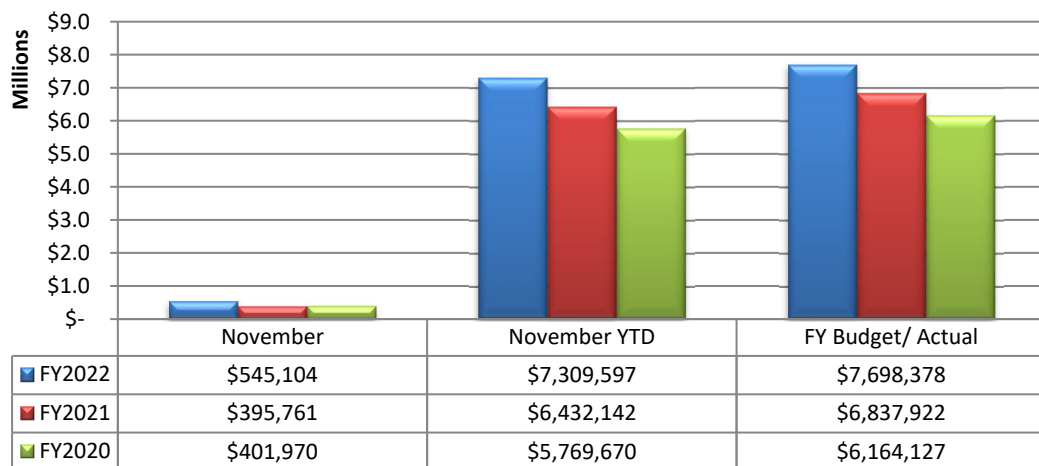


**City of Pataskala Finance Department**  
**James M. Nicholson, Finance Director**  
*Finance Director's Report to Council*

**Current Projects & Issues**

- **October 2022** – The financial results through October 31<sup>st</sup> have been compiled and summarized in the monthly Financial Condition Report, which was previously distributed and is currently available on the city’s website. We are still posting entries for the month of November. At this point in time, however, I can update Council on the preliminary status of November income tax collections.
  - **Income Tax Revenue** - Collections to-date for the month of November are \$545,104 and are \$149.3 thousand (37.74%) higher than the November 2021 collections. This amount equates to 7.08% of the full-year budget, well below the 8.33% straight-line rate if revenues were to be collected evenly throughout the year. In 2021 this rate was 5.79%, and it was and 6.52% in 2020. On a year-to-date basis, we have collected a total of \$7.31 million in income tax revenues which is equal to 94.95% of budget. This is \$877.5 thousand (13.64%) higher than the same 11-month period in 2021 and is above the 91.67% straight-line rate if revenues were to be collected evenly throughout the year. In 2021, the November year to-date collections amount equaled 94.07% of full-year collections, and the rate was 93.60% in 2020.

**Income Tax Collections - All Funds**  
 (Street, Police, Capital Improvements & Debt Service funds)



- **2023 Budget** – We will be holding the 3<sup>rd</sup> reading of the budget legislation at the November 21<sup>st</sup> Council meeting. As we have not received any additional requests from Council to modify the proposed budget, we are anticipating that Council will approve it at that time. Should any changes be requested at the meeting, however, we would bring it back (as amended) to Council for a 4<sup>th</sup> reading and adoption at the December 5<sup>th</sup> meeting.

- **Accounting Clerk Replacement** – We have extended an offer to an individual for the Accounting Clerk position which he accepted. We’ve completed the necessary background checks, and the individual will be starting on Monday, November 28<sup>th</sup>. Once he’s had an opportunity to become acclimated to the department and city, I will invite him to an upcoming Council meeting so that he can be introduced to Council and Mayor.
- **Assistant Finance Director** – As the current Assistant Director will be leaving the city on November 29<sup>th</sup>, I have begun the recruitment process for the Assistant Director position. To date, I have not yet received any applications, however, the posting has only been open since November 6<sup>th</sup>.
- **Payroll/Human Resources System Replacement** – We continue to work on ‘clean up’ issues related to the transition to the new payroll and time/attendance services. Overall, the payroll process was successfully converted, and we’re working on the implementation of the time/attendance and HR systems. The biggest issue that we’re currently working on is that of compensatory (comp) time. We continue to have biweekly calls with the implementation team to address any outstanding issues, although we will probably be wrapping those up shortly.
- **Collective Bargaining** – We met with the FOP on November 15<sup>th</sup> to continue negotiations for a 2023-2025 collective bargaining agreement and have a follow-up session scheduled for 12/1. We meet with USW on November 4<sup>th</sup> to kick-off their negotiations and have a follow-up session scheduled for December 2<sup>nd</sup>. We are still trying to schedule an initial negotiating session with the OPBA for their successor agreement.
- **2023 Health & Life Insurance Renewal**: Open enrollment (OE) for the 2023 health insurance program is being held during the month of November. However, since there are no changes to the program and the rates only increased by 2%, we’ve simply distributed the OE materials to employees and have been assisting them in making any changes that they wish to make in lieu of holding in-person all-employee meetings. We worked with our broker (USI) to create a ‘Shark Brain’ presentation that employees and spouses can log into and watch a video presentation of the materials. Here’s a link and the QR code to view the presentation:

<https://www.brainshark.com/usi/vu?pi=zGXzMJ7KCzdHMxz0>

