

DISBURSEMENTS - PERSONNEL

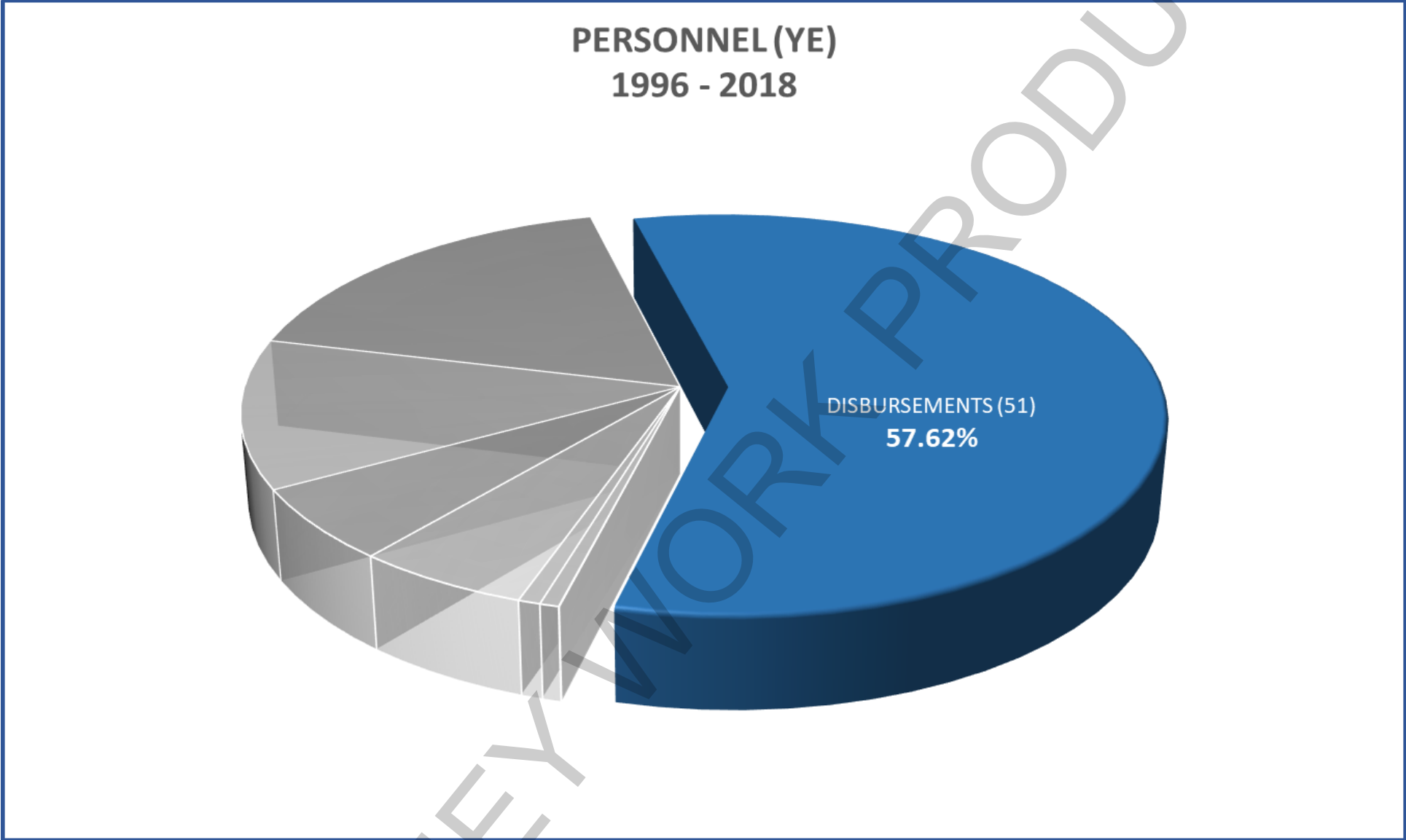
Origin of Information Analyzed:

- Schneider Downs and Co., Inc. (SD) obtained the December month-end MTD/YTD EXPENSE PERIOD REPORT (general ledger account summaries) for the years 1996 through 2018 from Karrie Martin – Fiscal Officer which capture both month-to-date and year-to-date expense totals for the City of Hilliard for all departments. Each general ledger account is unique as to the origin of the expense and associated department. The Fiscal Officer provided SD the reports in EXCEL format having extracted the information out of the Creative Microsystems, Incorporated (CMI) accounting system which is the City of Hilliard's system of record for financial capture and reporting.
- SD obtained the City of Hilliard population data for the period 1996 through 2018 from the MID-OHIO REGIONAL PLANNING COMMISSION (MORPC). SD obtained the data for the period 2010 through 2018 directly from the MORPC website at www.morpc.org. The MORPC website currently maintains data from 2018 back to 2010. Prior to 2010, data is maintained in 10 year increments to coincide with the census. Therefore, for the period 2009 back to 2001, SD obtained copy of the MORPC data from the Fiscal Officer. MORPC population data is used by the Finance Department to generate statistical tables in the Comprehensive Annual Financial Report (CAFR). As a result, MORPC data prior to 2010 was maintained on file by the Finance Department.
- SD analyzed the Recreation and Parks Department expenses beginning in 1996 in order to analyze trends in expenses prior to Heather Ernst's promotion to West Pool Manager in 2001.
- SD noted that prior to 2006, the CMI system is not capable of generated detailed expense or revenue reports. Per inquiry with the Finance Director and Fiscal Officer, in either 2005 or 2006, the City of Hilliard upgraded the CMI system from a DOS-based system to a Windows-based system. As a result, many accounts that exist prior to 2005 show no activity after 2005. Accounts with similar or identical descriptions, but with different account numbers, begin to show activity subsequent to 2005. Per inquiry with the Finance Director, this procedure was initiated during the set-up process of the upgraded CMI system in order to maintain a historical record of accounting data prior to the CMI upgrade.

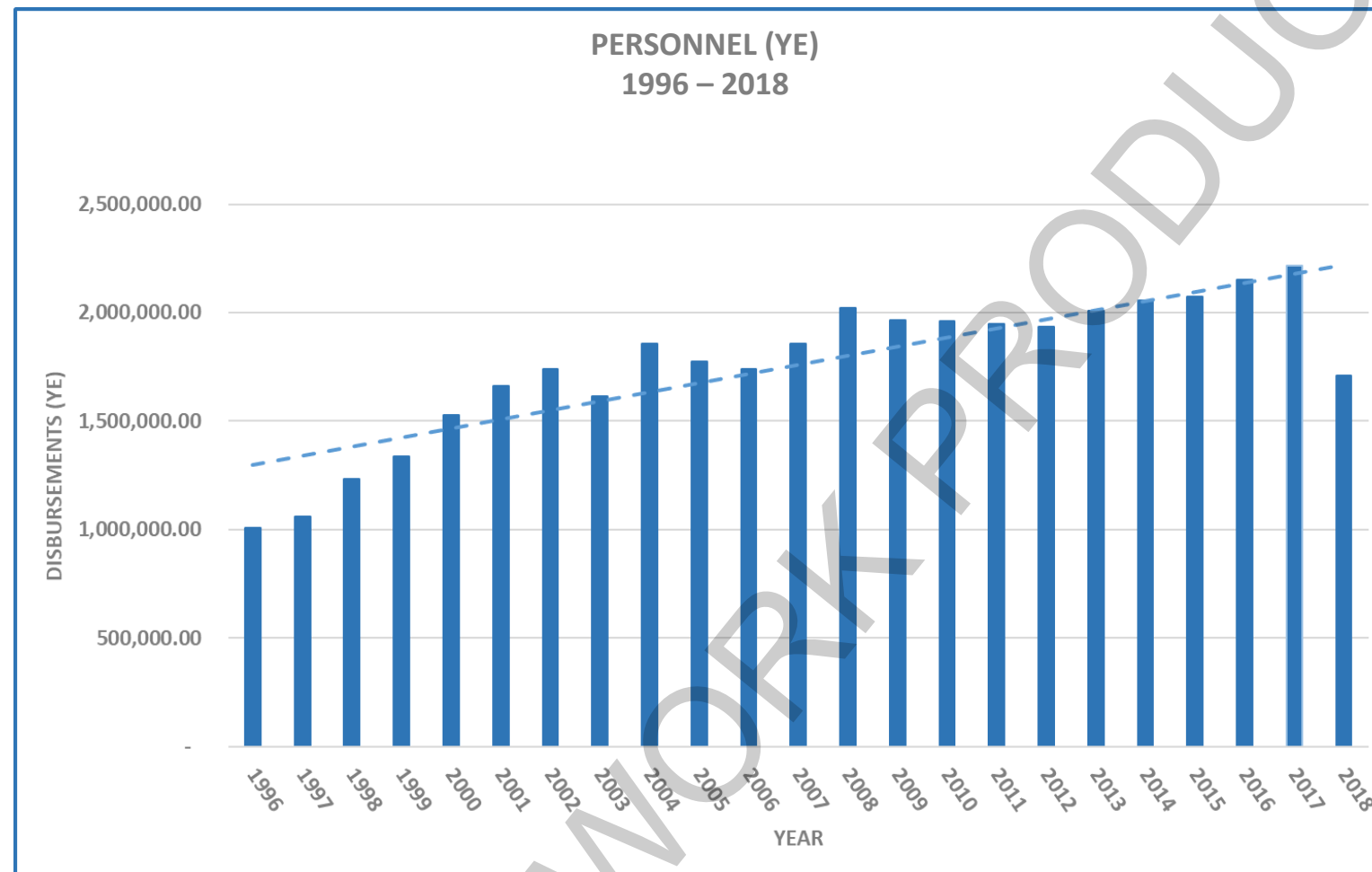
Analysis Performed:

- To arrive at the general ledger accounts specific to the Recreation and Parks Department, SD requested a comprehensive list of all expense accounts attributed to Department 306 (Recreation and Parks) regardless of the fund to which the expense accounts were assigned.
- Having identified the Recreation and Parks disbursement accounts, SD extracted the from the MTD/YTD EXPENSE PERIOD REPORT the Recreation and Parks Department disbursement accounts and respective annual disbursement totals for the period 1996 through 2018 and combined the data into a single report.
- SD then extracted those accounts specifically identified as Recreation and Parks personnel expense general ledger accounts, based on object code 51 (Personnel), for analysis. For comparative purposes, SD calculated the percentage of the Recreation and Parks Department personnel expenses for the period 1996 through 2018 to be 57.62% (\$40,452,062.32) of the \$70,208,645.48 total disbursements made over the same time period based on data obtained from the CMI system.
- In analyzing annual personnel expenses, SD identified an average annual increase in total Recreation and Parks personnel expenses, to include all funds and object code 51 (Personnel) of 2.78% for the period 1996 through 2018.
- SD compared the Deputy Directors of the Recreation and Parks Department pay rates obtained from the Human Resources Director to the Deputy Directors annual salaries recorded in the CMI system. For the period 1996 through 2004, the Deputy Director salaries recorded in the CMI system were, on average, 15.92% of the salaries, based on pay rates, obtained from the Human Resources Director. SD determined that for the period 1996 through 1999, that no Deputy Director salaries were recorded in the CMI system compared to a total of \$157,910.27, based on pay rates, recorded in Human Resources records. For the period 2005 through 2018, the Deputy Director salaries recorded in the CMI system were, on average, 104.02% of the salaries, based on pay rates, obtained from the Human Resources Director.

- SD obtained the pay rates for the Deputy Directors of the Recreation and Parks Department from Julia Baxter – Human Resources Director. SD performed a review and analysis of these pay rates. SD noted a 99.80% increase in the Deputy Director’s salaries from 2000 through 2007. Per inquiry with the Human Resources Director, two Deputy Directors (Deputy Director Recreation and Deputy Director Parks) were employed during this time period.
- SD noted a 43.81% decrease in the Deputy Director’s salaries in 2008. Per inquiry with the Human Resources Director, only the Deputy Director Parks was employed in 2008 even though both the Deputy Director Parks and Deputy Director of Recreation were authorized by the City of Hilliard. Subsequent to 2008, the City of Hilliard authorized only one Deputy Director, the Deputy Director of Recreation and Parks.



SD calculated the percentage of the Recreation and Parks Department personnel expenses for the period 1996 through 2018 to be 57.62% (\$40,452,062.32) of the \$70,208,645.48 total disbursements made over the same time period based on data obtained from the CMI system.



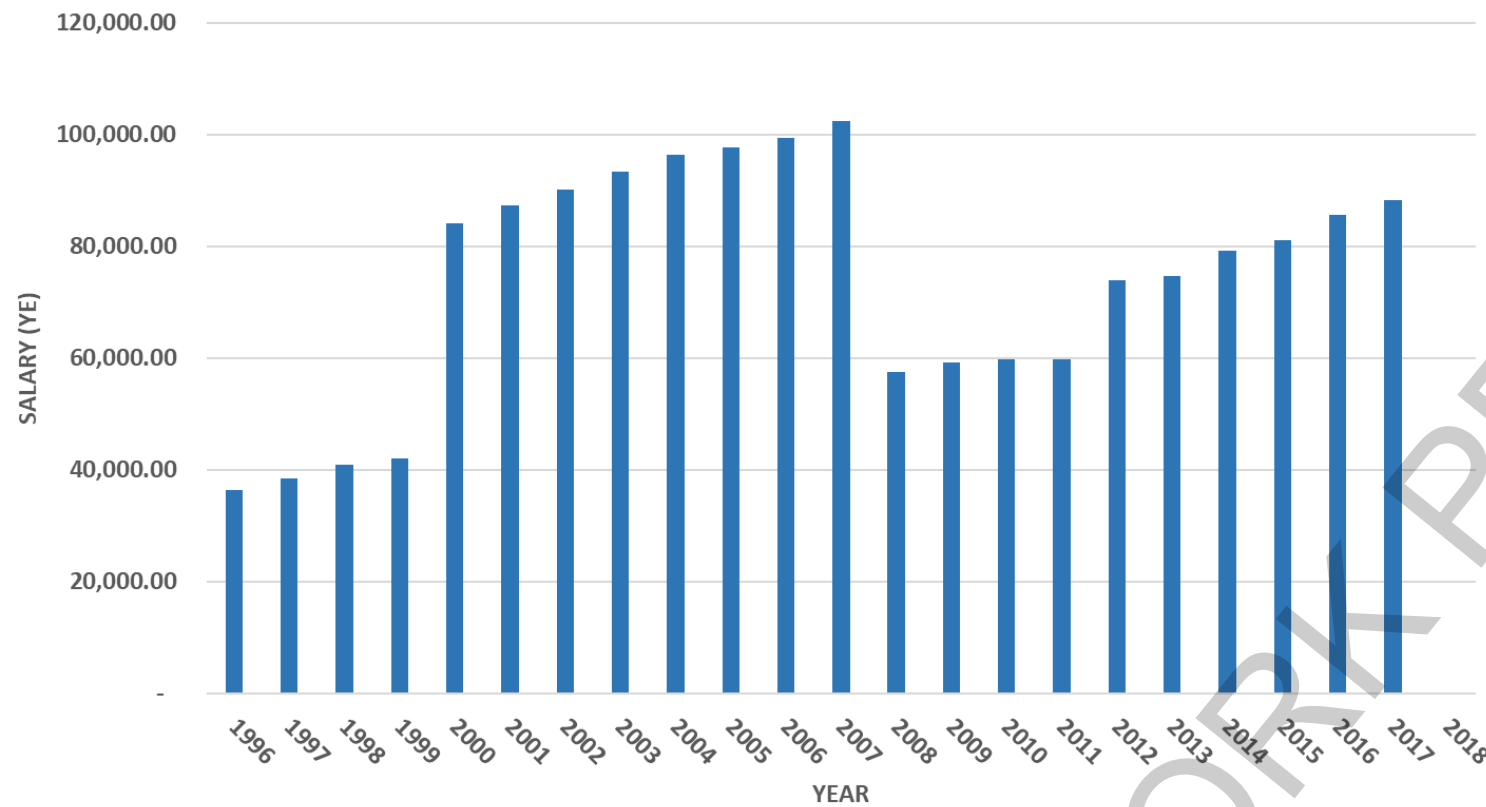
In analyzing annual personnel expenses, SD identified an average annual increase in total Recreation and Parks personnel expenses, to include all funds and object code 51 (Personnel) of 2.78% for the period 1996 through 2018.

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
	YTD Expense	YTD Expense	YTD Expense	YTD Expense	YTD Expense	YTD Expense	YTD Expense	YTD Expense	YTD Expense	YTD Expense	YTD Expense
Total Personnel Disbursements:	1,008,220.64	1,058,977.43	1,231,426.55	1,334,910.44	1,525,466.82	1,661,973.52	1,740,601.96	1,615,028.48	1,856,355.95	1,775,341.39	1,739,029.03
%Δ in Personnel Disbursements:		5.03%	16.28%	8.40%	14.27%	8.95%	4.73%	-7.21%	14.94%	-4.36%	-2.05%

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	TOTAL
	YTD Expense	YTD Expense	YTD Expense	YTD Expense	YTD Expense	YTD Expense	YTD Expense	YTD Expense	YTD Expense	YTD Expense	YTD Expense	YTD Expense	
	1,856,243.97	2,020,896.99	1,966,809.76	1,958,551.95	1,949,825.51	1,934,770.94	2,009,078.85	2,057,355.42	2,073,767.50	2,152,122.80	2,216,133.43	1,709,172.99	40,452,062.32
	6.74%	8.87%	-2.68%	-0.42%	-0.45%	-0.77%	3.84%	2.40%	0.80%	3.78%	2.97%	-22.88%	2.78%

DEPUTY DIRECTOR ANNUAL SALARY (YE)

HR Records
1996 - 2017



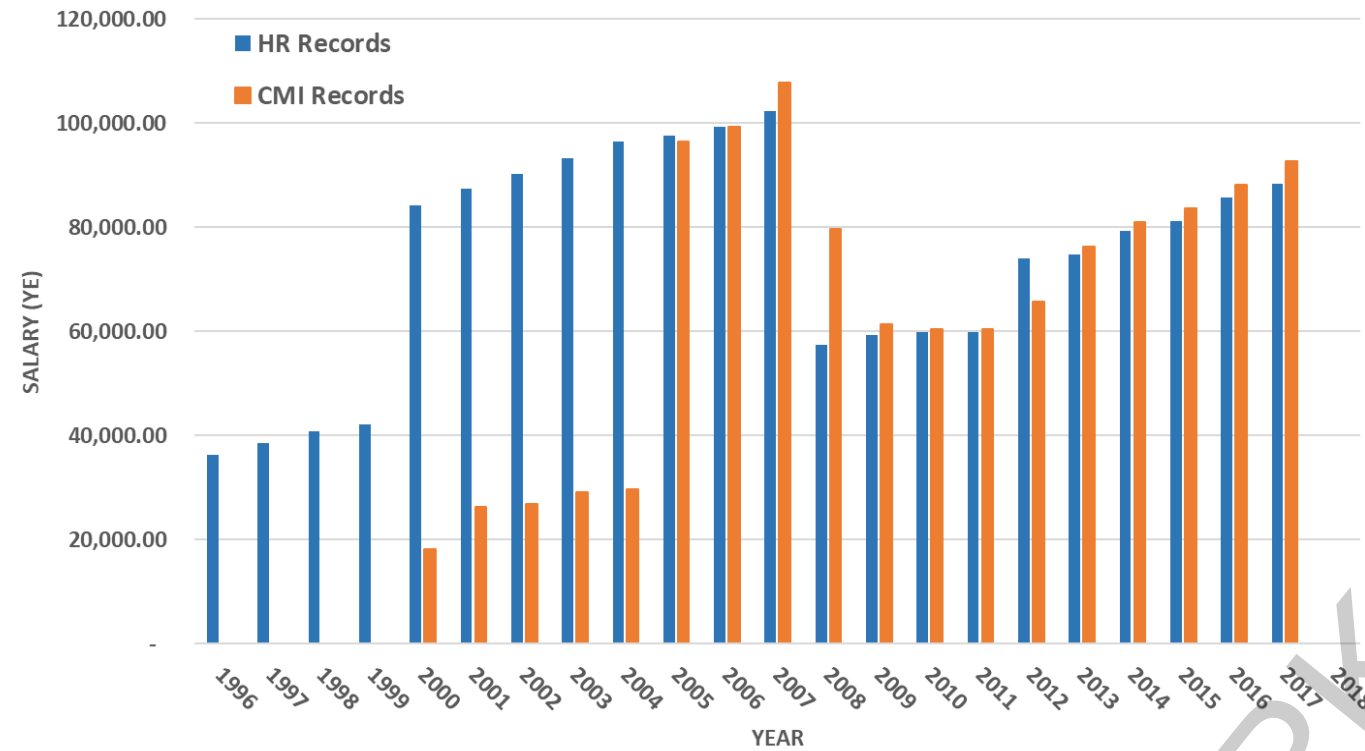
SD obtained the pay rates for the Deputy Directors of the Recreation and Parks Department from Julia Baxter – Human Resources Director. SD performed a review and analysis of these pay rates. SD noted a 99.80% increase in the Deputy Director’s salaries from 2000 through 2007. Per inquiry with the Human Resources Director, two Deputy Directors (Deputy Director Recreation and Deputy Director Parks) were employed during this time period.

SD noted a 43.81% decrease in the Deputy Director’s salaries in 2008. Per inquiry with the Human Resources Director, only the Deputy Director Parks was employed in 2008 even though both the Deputy Director Parks and Deputy Director of Recreation were authorized by the City of Hilliard. Subsequent to 2008, the City of Hilliard authorized only one Deputy Director, the Deputy Director of Recreation and Parks.

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Teresa Miles -McGinnis	36,334.90	38,548.64	40,899.87	42,126.86	43,706.62	45,345.66	46,849.92	48,442.78	50,089.94	49,958.90	51,592.74	53,140.46
Total Hours	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00
Pay Rate/Hour	17.4687	18.5330	19.6634	20.2533	21.0128	21.8008	22.5240	23.2898	24.0817	24.0187	24.8042	25.5483
Philip Schroeder	-	-	-	-	40,462.45	41,979.81	43,372.16	44,846.88	46,371.52	47,715.20	47,762.62	49,195.54
Total Hours	-	-	-	-	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00
Pay Rate/Hour	-	-	-	-	19.4531	20.1826	20.8520	21.5610	22.2940	22.9400	22.9628	23.6517
Heather Ernst	-	-	-	-	-	-	-	-	-	-	-	-
Total Hours	-	-	-	-	-	-	-	-	-	-	-	-
Pay Rate/Hour	-	-	-	-	-	-	-	-	-	-	-	-
Assistant Director Wage Expense (YE)	36,334.90	38,548.64	40,899.87	42,126.86	84,169.07	87,325.47	90,222.08	93,289.66	96,461.46	97,674.10	99,355.36	102,336.00
Variance Between CMI & HR	(36,334.90)	(38,548.64)	(40,899.87)	(42,126.86)	(66,082.50)	(60,962.57)	(63,466.08)	(64,197.86)	(66,792.25)	(1,212.65)	(55.77)	5,451.26
% CMI of HR Total Personnel Expense:	0.00%	0.00%	0.00%	0.00%	21.49%	30.19%	29.66%	31.18%	30.76%	98.76%	99.94%	105.33%
%Δ in Salary Expense:	-	6.09%	6.10%	3.00%	99.80%	3.75%	3.32%	3.40%	3.40%	1.26%	1.72%	3.00%

2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	TOTAL / AVERAGE
-	-	-	-	-	-	-	-	-	-	-	547,037.30
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
57,499.94	59,225.92	59,818.10	59,818.10	-	-	-	-	-	-	-	598,068.22
2,080.00	2,080.00	2,080.00	2,080.00	-	-	-	-	-	-	-	-
27.6442	28.4740	28.7587	28.7587	-	-	-	-	-	-	-	-
-	-	-	-	73,979.36	74,719.84	79,203.07	81,183.23	85,709.31	88,280.61	-	483,075.42
-	-	-	-	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	-	-
-	-	-	-	35.5670	35.9230	38.0784	39.0304	41.2064	42.4426	-	-
57,499.94	59,225.92	59,818.10	59,818.10	73,979.36	74,719.84	79,203.07	81,183.23	85,709.31	88,280.61	-	1,628,180.94
22,183.28	2,211.54	598.24	598.23	(8,298.98)	1,535.89	1,871.39	2,412.59	2,365.22	4,423.81	0.00	(445,327.47)
138.58%	103.73%	101.00%	101.00%	88.78%	102.06%	102.36%	102.97%	102.76%	105.01%	0.00%	0.00%
-43.81%	3.00%	1.00%	0.00%	23.67%	1.00%	6.00%	2.50%	5.58%	3.00%	-100.00%	6.51%

DEPUTY DIRECTOR ANNUAL SALARY (YE)
1996 - 2017



SD compared the Deputy Directors of the Recreation and Parks Department pay rates obtained from the Human Resources Director to the Deputy Directors annual salaries recorded in the CMI system. For the period 1996 through 2004, the Deputy Director salaries recorded in the CMI system were, on average, 15.92% of the salaries, based on pay rates, obtained from the Human Resources Director. SD determined that for the period 1996 through 1999, that no Deputy Director salaries were recorded in the CMI system compared to a total of \$157,910.27, based on pay rates, recorded in Human Resources records. For the period 2005 through 2018, the Deputy Director salaries recorded in the CMI system were, on average, 104.02% of the salaries, based on pay rates, obtained from the Human Resources Director.

NOTE: Per inquiry with the Fiscal Officer and the Finance Director, the City of Hilliard upgraded the CMI system from a DOS-based system to a Windows-based system in either 2005 or 2006. This is evident by account activity suddenly ceasing in 2004 and activity suddenly appearing in similarly named disbursement accounts. SD was unable to determine the exact date of the CMI upgrade through inquiry with the Finance Department due to the amount of time that has passed since the upgrade occurred.

Account #	Account Description	1996 YTD Expense	1997 YTD Expense	1998 YTD Expense	1999 YTD Expense	2000 YTD Expense	2001 YTD Expense	2002 YTD Expense	2003 YTD Expense	2004 YTD Expense	2005 YTD Expense	2006 YTD Expense	2007 YTD Expense
101.306.51171	ASSISTANT DIRECTORS	-	-	-	-	18,086.57	26,362.90	26,756.00	29,091.80	29,669.21	96,461.45	99,299.59	107,787.26
	Teresa Miles -McGinnis	36,334.90	38,548.64	40,899.87	42,126.86	43,706.62	45,345.66	46,849.92	48,442.78	50,089.94	49,958.90	51,592.74	53,140.46
	Total Hours	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00
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	Philip Schroeder	-	-	-	-	40,462.45	41,979.81	43,372.16	44,846.88	46,371.52	47,715.20	47,762.62	49,195.54
	Total Hours	-	-	-	-	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00
	Pay Rate/Hour	-	-	-	-	19.4531	20.1826	20.8520	21.5610	22.2940	22.9400	22.9628	23.6517
	Heather Ernst	-	-	-	-	-	-	-	-	-	-	-	-
	Total Hours	-	-	-	-	-	-	-	-	-	-	-	-
	Pay Rate/Hour	-	-	-	-	-	-	-	-	-	-	-	-
	Assistant Director Wage Expense (YE)	36,334.90	38,548.64	40,899.87	42,126.86	84,169.07	87,325.47	90,222.08	93,289.66	96,461.46	97,674.10	99,355.36	102,336.00
	Variance Between CMI & HR	(36,334.90)	(38,548.64)	(40,899.87)	(42,126.86)	(66,082.50)	(60,962.57)	(63,466.08)	(64,197.86)	(66,792.25)	(1,212.65)	(55.77)	5,451.26
	% CMI of HR Total Personnel Expense:	0.00%	0.00%	0.00%	0.00%	21.49%	30.19%	29.66%	31.18%	30.76%	98.76%	99.94%	105.33%
	% in Salary Expense:	-	6.09%	6.10%	3.00%	99.80%	3.75%	3.32%	3.40%	3.40%	1.26%	1.72%	3.00%

2008 YTD Expense	2009 YTD Expense	2010 YTD Expense	2011 YTD Expense	2012 YTD Expense	2013 YTD Expense	2014 YTD Expense	2015 YTD Expense	2016 YTD Expense	2017 YTD Expense	2018 YTD Expense	TOTAL / AVERAGE
79,683.22	61,437.46	60,416.34	60,416.33	65,680.38	76,255.73	81,074.46	83,595.82	88,074.53	92,704.42	-	547,037.30
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
57,499.94	59,225.92	59,818.10	59,818.10	-	-	-	-	-	-	-	598,068.22
2,080.00	2,080.00	2,080.00	2,080.00	-	-	-	-	-	-	-	-
27.6442	28.4740	28.7587	28.7587	-	-	-	-	-	-	-	-
-	-	-	-	73,979.36	74,719.84	79,203.07	81,183.23	85,709.31	88,280.61	-	483,075.42
-	-	-	-	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	-	-
-	-	-	-	35.5670	35.9230	38.0784	39.0304	41.2064	42.4426	-	-
-	-	-	-	-	-	-	-	-	-	-	0
57,499.94	59,225.92	59,818.10	59,818.10	73,979.36	74,719.84	79,203.07	81,183.23	85,709.31	88,280.61	-	1,628,180.94
22,183.28	2,211.54	598.24	598.23	(8,298.98)	1,535.89	1,871.39	2,412.59	2,365.22	4,423.81	0.00	(445,327.47)
138.58%	103.73%	101.00%	101.00%	88.78%	102.06%	102.36%	102.97%	102.76%	105.01%	0.00%	-
-43.81%	3.00%	1.00%	0.00%	23.67%	1.00%	6.00%	2.50%	5.58%	3.00%	-100.00%	6.51%