

# 2021



## City of Findlay Finance Book



# AUDITOR'S OFFICE

318 Dorney Plaza, Room 313  
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www.findlayohio.com

**JIM STASCHIAK II**  
CITY AUDITOR

RE: 2021 PROPOSED BUDGET SCHEDULE

- 9/30 5:30pm (time subject to Council approval) Pre-Budget Meeting. This is to allow Council to clarify assumptions developed for the overall budget preparation by the City Departments. It is also Council's opportunity to express concerns and establish priorities moving forward.
- 10/1 Departmental Budget Staff Meeting(s): Present assumptions to departments, distribute and review critical materials with departments, discuss technical aspects of budget entry, and ending dates.
- 10/22 5pm Department budgets locked so administration can process budget for correctness and completeness.
- 11/5 8am Administration budget locked; Auditor begins reconciliation of budget.
- 11/18-25 Auditor finalizes revenue estimates to reconcile with budget and reviews for statutory issues.
- 12/1 Completed budget distributed to council for insertion in '2021 FINANCE BOOK' (Available to general public at this time).
- 12/9-10 Budget Hearing – Open Public Budget Meeting; each department presents budget to Council for review/modifications/comment. (*time to be confirmed by Council*)
- 12/30 Numbers finalized for Ordinance 2021-001 by Auditor.
- 1/5/20 Permanent Budget Ordinance 2021-001 adopted by City Council.

**City of Findlay 2021 Permanent Budget Presentation Package**



**Findlay Municipal Building**  
 318 Dorney Plaza Findlay, Ohio 45840  
<http://www.FindlayOhio.com>

**CITY OFFICERS**

Mayor – Christina Muryn	419-424-7137
City Auditor – James Staschiak II	419-424-7101
City Treasurer – Susan Hite	419-424-7160
Director of Law – Donald J. Rasmussen	419-429-7338
Municipal Court- Judge Mark C. Miller	419-424-7141
Municipal Court- Judge Alan D. Hackenberg	419-424-7141
City Clerk - Kathy K. Launder	419-424-7137
Clerk of Courts – Heather M. Eigel	419-424-7141

<b>PRESIDENT OF COUNCIL</b> – John Harrington 510 Church Hill Dr.	419-957-4119
<b>PRESIDENT PRO-TEM</b> - Grant Russel 1200 S Main St.	419-422-6875

<b>COUNCIL CLERK</b> - Denise DeVore - Council Office, Rm 114	419-424-7113
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**MEMBERS COUNCIL AT LARGE**

Grant Russel 1200 S Main St.	419-422-6875
Thomas Shindledecker 2201 N Main St.	419-423-9748
Jeff Wobser 8418 Lakebrook Dr.	419-306-3464

**WARD COUNCILMEMBERS**

First Ward – Bud Haas Jr. 616 E. Foulke Ave.	419-306-9443
Second Ward - Dennis Hellmann 720 Timber View Dr.	419-420-7900
Third Ward – Beth A. Warnecke 1822 Windsor Place	419-423-8137
Fourth Ward - James P. Slough 304 Greenlawn Ave.	419-722-8363
Fifth Ward – Randy Greeno 824 S. Cory St.	419-210-5136
Sixth Ward - James Niemeyer 1004 W Sandusky St.	419-422-2465
Seventh Ward - Joshua V. Palmer 2306 Beecher St.	419-490-4670

<b>CITY COUNCIL COMMITTEES</b>	
Airport Advisory Board	Parks & Recreation Board
Alliance, The	Parking Authority
Appropriations	Raise the Bar
Blanchard River Watershed Partnership	Revolving Loan Fund
Energy Special Improvement District (ESID)	Shade Tree Commission
Flood Mitigation – <i>No Longer Exists</i>	Strategic Planning Committee
Downtown Findlay Improvements	Street Designation Committee
Hancock Regional Planning Commission	Streets, Sidewalks, & Parking
Income Tax Board	Traffic Commission
Inter-Government Relations & Legislation Review	Utility Termination Board of Appeals
Planning & Zoning	Water & Sewer



**OFFICE OF  
THE MAYOR  
CHRISTINA M. MURYN**

Paul Schmelzer, PE, PS  
Safety Director

December 1, 2020

Dear Honorable City of Findlay Council:

I respectfully request your consideration of the proposed 2021 Budget.

In December of 2019 I submitted the 2020 budget for your consideration. At that time none of us could see what 2020 would hold. It has been a challenging year for our team, our community, and our country. I am proud to say that our team has met every challenge with a positive attitude and a strong resolve to continue to provide the highest level of service to our community while being prudent fiscal stewards and continuing to meet both our short term and long term objectives.

Through careful management of taxpayer dollars, our department operations have been able to manage their expenses and are projected to come in approximately \$2.1 million under budget. This is approximately 93% of the original 2020 budget and right on the administration's 2020 adjusted targeted budget. Additionally, we are fortunate that our City of Findlay Tax Revenue has come in stronger than we initially anticipated back in March and April. Estimated year-end income tax revenue is projected at approximately \$23.9 million, a decrease of 8.7% compared to 2019.

With this careful expense management, Coronavirus Relief Funds, distributions from the Ohio Bureau of Workers Compensation, and revenues coming in stronger than anticipated, the City of Findlay operations are expected to add approximately \$2.7 million to our general fund unappropriated balance in 2020. This positions us well to absorb the uncertainty of 2021 and continue to do what we do best.

The 2021 budget you see before you has a deficit projection of approximately \$5.02 million due to a conservative estimate for revenue. I believe that our track record of fiscal management shows that we will appropriately manage our expenses. We will keep a close eye on our revenue throughout the year and work to minimize any reductions to our unappropriated balance.

As we look forward to 2021 with our 2 year budget, our team has gone through a rigorous review and discussion on the budget which is before you. Each department head works closely with the administration to make recommendations and appropriately plan for their 2021 objectives. We are consistently evaluating how the services we provide and the projects we plan align with our mission of "Enduring stewardship dedicated to service and safety for citizens, promoting Findlay as the premier place for opportunity and growth." During our review with Council, we focus on the future years as well as the immediate budget. I am confident that as you review the budget you will find that the City of Findlay team has prepared a budget which continues to meet the immediate needs of our citizens while accounting for the uncertainty of the year(s) that lies ahead.

Thank you for your consideration and please do not hesitate to reach out with any questions you may have.

Sincerely,

Christina M. Muryn  
Mayor



## AUDITOR'S OFFICE

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www.findlayohio.com

**JIM STASCHIAK II**  
CITY AUDITOR

December 01, 2020

The Honorable Council  
Findlay, Ohio 45840

Dear Council Members:

***I am presenting you with this copy of the 2021 Permanent Operations Budget requests as presented to my department from the various elected officials. This document is intended for individual members of Findlay's City Council regardless of experience as an elected official. Therefore, the document also includes history and perspective for consideration on various aspects of the budget components. Is my hope you will find it informative, easily read, and a solid reference document for the 2021 fiscal year.***

It is certainly true that the General Fund and its operations are discussed the most with regard to budget matters. Other major components are Water, WPC (Sewer), SCM&R (streets), City Income Tax, Municipal Court, Airport, Parking, as well as others. This document contains budget and summary figures covering the entire City operations from a financial perspective.

This document is based on a 2-year budget. It reflects projected revenues and expenses into 2022, which is a significant accomplishment and should be recognized as such. It provides the opportunity for the community and its leaders to reflect on the ability of the City finances to sustain the anticipated operational needs over the next two years.

For the purposes of reporting figures for the General Fund operations it was necessary to determine a preliminary allocation of the net income tax receipts. At your committee of the whole meeting the allocation was presumed to be set at 80% General Fund, 20% CIT Fund-Capital Improvements Restricted Account as proposed by the Administration for 2021 and 80% General Fund, 20% CIT Fund-Capital Improvements Restricted Account for 2022. Should Council choose to alter this allocation as part of the passage of the 2021 budget ordinance, the figures below would need to be changed to reflect that new allocation.

**City of Findlay 2021 Permanent Budget Package**

<b>GENERAL FUND SUMMARY</b>		<b>2021</b>	
2020	Projected Ending Unappropriated Cash Balance	\$12,757,116	
2020	Projected Unused Department Appropriations	\$2,718,967	
2020	Proposed Severance Payout Reserve set aside		\$1,600,000
2021	Estimated Revenues	\$24,772,582	
2021	<b>TOTAL ESTIMATED RESOURCES</b>		\$38,648,665
2021	Proposed Expenses		\$29,527,387
2021	<b>ESTIMATED YEAR END CASH BALANCE</b>		\$9,121,278
2021	Estimated Minimum Reserve by Resolution	\$4,921,231	
2021	Best practice minimum Reserve	\$7,381,847	
2021	Proposed Capital	TBD	

<b>GENERAL FUND SUMMARY</b>		<b>2022</b>	
2021	Projected Ending Unappropriated Cash Balance	\$9,121,278	
2021	Projected Unused Department Appropriations	Not estimated	
2022	Estimated Revenues	\$26,584,738	
2022	<b>TOTAL ESTIMATED RESOURCES</b>		\$35,706,016
2022	Proposed Expenses		\$29,554,763
2022	<b>ESTIMATED YEAR END CASH BALANCE *</b>		\$6,151,253
	*excludes unused department appropriations in prior year		
2022	Estimated Minimum Reserve by Resolution	\$4,925,794	
2022	Best practice minimum Reserve	\$7,388,691	
2022	Proposed Capital	TBD	

The estimated beginning cash balance for 2021 is \$12.7MM. It shows that the City's General Fund cash position is projected to be approximately \$0.5MM lower than it was at January 1, for year-end 2020. Since 2012, on average the General Fund departments have returned \$2.2MM in unused appropriations. The 2021 budget year is presented in full detail later in this document. The 2022 budget year is presented in summary form.

The City continues to maintain a strong cash position in the General Fund and is projected to end the 2021 budget year with \$9.1MM which is \$4.9MM **beyond** its cash reserve policy and \$1.7MM **beyond** a best practice minimum balance. For the 2022 budget, the year-end balance is



## City of Findlay 2021 Permanent Budget Package

projected to be \$6.1MM which is \$1.2MM **beyond** its cash reserve policy; however, it is \$1.2MM **below** a best practice minimum balance. For 2021 and 2022 the balance does not consider the unused appropriations returned by the departments at the end of the year.

The budget proposed the 2021 and 2022 calendar years is a deficit budget.

Although not projected to be balanced, the City is in a very strong cash position to offset the initial difference between projected expenses and revenues. The CARES ACT funding and the Bureau of Workers Compensation rebates were a major reason the General Fund unappropriated balance remains strong. Also, the departments have returned larger than expected amounts of unused appropriated money the last several years so, the proposed budget is likely closer to being balanced than the numbers show.

This budget presentation document is presented in a format that continues to move Findlay toward compliance with the Government Finance Officers Association (GFOA) Budget Presentation Program. The final section has been named to 'Additional Information' and is provided for individuals to add reports and other financial items deemed relevant for reference throughout the fiscal year.

Respectfully submitted,



Jim Staschiak II  
City Auditor

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### INTRODUCTON AND OVERVIEW

#### □ Organization-Wide Strategic Goals and Strategies

**City Council** continues to be supportive of the Mayor's administrative and operational proposals and the City operates on the community's 1% income tax, one of the lowest in the State. Council meets on the first and third Tuesdays each month in Council chambers on the first floor of the City Municipal Building.

Council receives financial updates from the City Auditor's Office on a regular basis including monthly reports as part of the council meeting record. The Administration provides updates on its quarterly Key Performance Indicators (KPIs) and graphs the budget data reported by the Auditor. Generally, four Committee of the Whole meetings are held annually for review of debt, mid-year financials, pre-budget, and budget meetings. These meetings have been recognized by the bond rating agencies as an important part of Findlay's financial management process. Council's Appropriation(finance) committee used to meet on a regular monthly basis to discuss appropriations prior to being presented to council. It has not had a regularly scheduled meeting for the last few years.

Council created a formal strategic planning committee in 2018 which could provide the opportunity to vet community initiatives through the budget process. The main function of this Strategic Planning Committee will be to keep and maintain the long-term strategic plan for the City. The committee is discussing creating a 5-year strategic plan including a 5-year operations forecast. In 2020 \$100,000 was budgeted to hire consultants to assist in doing so. The committee met on a semi-regular monthly date with additional meetings as needed. City Council voted not to move forward with strategic planning in 2020. There is no money in this budget to fund strategic planning in 2021 or 2022.

Many Council members expressed the desire to hold community ward meetings. This topic has been discussed to some extent by the strategic planning committee with the majority of the members deciding against, leaving it to the individual elected members.

Generally speaking, Council continues to want to spend more on the capital improvements than was spent through the recession and do so early in order to obtain preferred pricing where possible. Council has a two month minimum reserves policy but, is divided over what cash balances to maintain for the long-term.

Council has expressed interest in using the 5-year forecast and long-term planning as a way to determine the appropriate cash carry forward amounts. In 2017 Council adjusted the City income tax split to 80% to General Fund and 20% to CIT Fund-Capital Improvements Restricted Account.

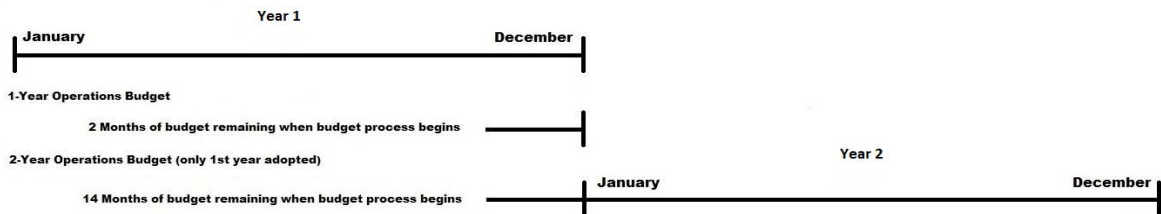
Traditionally, Council meets in December of each year to review the budget proposals for the following year and adopts a full budget the first meeting of the budget calendar year. Subsequent appropriations and fund transfers occur throughout the year, most receive a cursory vetting through one or more of Council's committees.

**Mayor Muryn** For these documents, please refer to the strategic planning section and cover letter. The Administration has included their summary as well as the department level summary sheets in the strategic planning section of the budget book. Please note that the Mission, Vision, and Value sections are the lens through which all the objectives are reviewed.

## City of Findlay 2021 Permanent Budget Package

**Auditor Staschiak** continues work with the Administration and Council on the goal of improving long-term financial data available for our elected officials and their appointees. This year the City has again completed a 2-year operations budget, a noteworthy accomplishment. The summary view will provide the community with a look at the ability of the City to fund its operations through 2022.

***Having a 2-year operations budget for the 2021-2022 calendar years shows short term sustainability of the expenses versus the revenues and serves as a guide for officials during periods of transition.***



There are many benefits to completing a 2-year budget. For those involved in making major decisions, it can be difficult to understand the full impact of new or unexpected expenditures over the long term. Decisions with potentially significant impact have sometimes been made without consideration to the future financial ramifications. *For example: In 2006 the City removed all parking meters from the public parking areas. This resulted in the city subsidizing the Parking Fund approximately \$333,100 in General Fund money since that time. The City was asked to consider selling parking lots in 2018, 2019, and 2020 which would again have significant impact on the Parking Fund revenues and consequently General Fund Expenses to subsidize the fund further.*

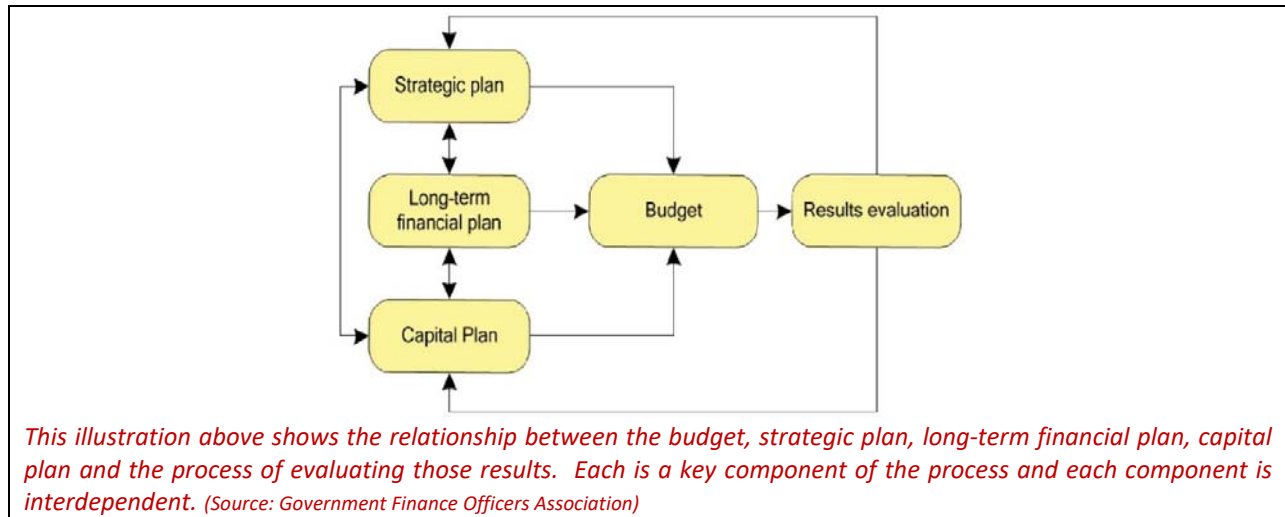
Although this is a historical example, it is pertinent to understand history as Council makes decisions that could have a long-lasting future impact. Having a Strategic Plan, a 5-Year Forecast, and a 2-Year Operations Budget allows financial analysis to be completed prior to a decision being made. Making significant operational decisions such without proper forward-looking analysis of the financial impact should not happen.

Auditor Staschiak's goal to enhance the City's ability to plan strategically over the long term is supported by a set of objectives that provide the needed information for a 'Best Practices' approach to municipal budgeting. Some of the significant objectives include:

- Financial Policies – per the Government Finance Officers Association (GFOA) these policies are central to a strategic, long-term approach to financial management. ***Findlay has some policies in place, but has demonstrated a need for a complete set of written financial policies,*** including a Balanced Budget Policy. Policies should also include contingency planning for sudden loss of revenue, unexpected circumstances and events.
- 2-Year Operations Budget – Is the basis for understanding short term impact of operational changes and anticipated costs over multiple years. It clarifies the City's long-term operational approach for expense projection purposes. It also is a valuable planning tool for all department managers. This 2-Year outlook is the basis for a more accurate 5-year operational forecast. Understand that only one year of budget is legislated and the second year is used for planning.

## City of Findlay 2021 Permanent Budget Package

- 5-Year Operations Forecast – this document is the underlying guide to expense and revenue trends over a longer period of time. It is a reference for identifying significant imbalances in the operations budgets. This forecast should include contingency planning. Although the administration has some tools for this, the City has not yet formalized a process inclusive of all of the elected officials.
- 5-Year Capital Improvement Plan – fully vetted for governmental and business type activities, this document is the key to a full understanding of the cost impact on projects, maintenance, and equipment programs and is the basis for the Administration’s strategic capital initiatives.  This plan should include a list of potential projects 10 years into the future for debt planning.
- Long Term Debt Plan – this can be completed after a full administrative review of the 5-Year Operations Forecast and 5-Year Capital Plan. It is needed for cash and financial resource management into the distant future and is a vital tool for future debt issuance decisions.
- Strategic Plan & Process – this should include of the full community (all wards and precincts) and allow for integration into the Operations Budget, Forecast and 5-Year Capital Plan. ***In 2020 the State Auditor’s Performance Audit of the Water and WPC (Sewer) Funds emphasized this need for the City.*** Council has set up a standing committee budgeted for it but, has not yet completed a plan and process.



These objectives result in a set of planning documents that provide information the City would be able to use to project needed growth targets on key revenue items. *For example, consider the City Income Tax: in 2019, the City experienced less growth than expected in its withholding receipts, 2020 is also projected lower than historic averages. Planned revenue targets would allow the City to benchmark needed growth in jobs, wage increases, business and individual profits, etc.; thus, providing a basis for analysis of the types of economic development which are key for the community over the long-term. The City would have a benchmark to be met for consideration of the City’s funding of certain economic development programs or activities.* The end result is a methodical approach to economic development with a set of objectives as a guide.

### □ Short Term Factors in Budget Development

**General Economic Influences:** *Overall the economy is the issue of concern for 2021. Certainly, the City of Findlay continues to benefit from a fairly diverse economy. Although there is significant discussion of more Federal funding or assistance, it is vital the City of Findlay plan for an extended downturn or a COVID-19 related recession that could happen.*

City Council's appropriations and strategic planning committees should work closely with the administration to prepare contingency plans in order to minimize issues with operational funding, capital improvements, and equipment needs during an economic downturn. The City has not finalized short or extended plans for handling a significant extended revenue loss.

In early 2019, rising interest rates had a positive benefit on the City's return on its cash and investments. This trend quickly reversed moving into 2020. The current administration has not notified the City Auditor's office of any intention to issue debt in the next year. The City did not issue new debt during the most favorable period of the market cycle and the City has reduced its debt obligations significantly through restructuring several of its bond issues and its annual interest payments in the past decade.

The local labor market and wage pressures have been recognized as a growing potential cost, the 2021 budget has been created with a proposed 1.31% wage increase across the board for union and non-union employees. The proposed budget for 2022 assumes a 0.36% increase in wages based on the September revenue projections and terms of the City's union agreements.

**Reserves:** Although the City has a two month minimum reserve policy, it would be prudent for Council to review this policy in depth across all funds. In July Council was made aware the Water Fund cash balance is significantly below a best practice balance. Additionally, Council has not had a committee review of increasing its baseline for minimum balances to a baseline three month minimum. In 2018 the City moved \$1MM into the Severance Payout Reserve Fund from the City's General Fund. In order to maintain an annual balance of \$1MM it will be necessary transfer as much as \$1,600,000 in 2021. The Severance Payout Reserve Fund was created by the City in 2010 to hold a significant portion of the retirement payout obligations for non-enterprise funds the City will incur should individuals who are known to be eligible to retire do so.

**Revenues:** Gross Income tax receipts have been projected to fall (9.8%) in 2021 and then grow 10.0% in 2022. In 2019 the City experienced the results of the new Federal Tax laws on the business revenues. Income tax receipts will be monitored closely and reported regularly. Currently, the City is properly reserved with a 2020 projected ending cash balance of \$11.5MM.

The allocation of net income tax receipts for 2019 and 2020 has been presumed to be 80% to the General Fund and 20% to the CIT Fund-Capital Improvements Restricted Account for this presentation.

## City of Findlay 2021 Permanent Budget Package

The CIT Fund-Capital Improvements Restricted Account received additional funds transferred from the General Fund in 2013, 2015, 2016, and 2017. The City began 2020 with a well-funded general use capital account and revenues of \$4.7 million are anticipated in 2021. Water Fund cash balances are shrinking rapidly with little additional money available for reserves, major emergency expenditure, or capital improvements.

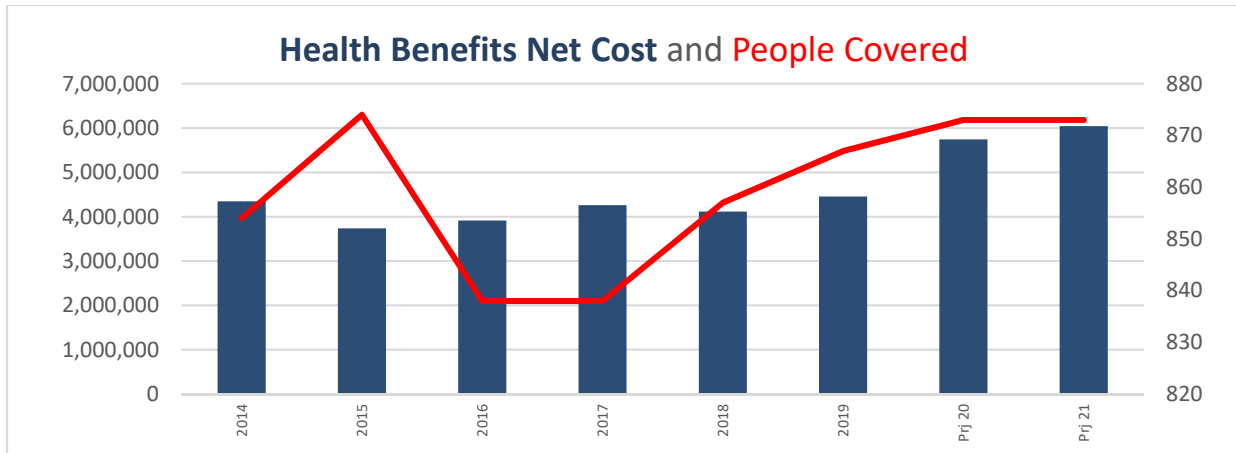
Generally, COVID-19 has had a significant impact on most major revenue sources including hotel/motel tax receipts, interest revenue, and income tax receipts. The City is benefiting from the State gas tax increase. All revenue will need to be monitored closely as the City progresses through 2021.

**Retirement Obligations:** Annually, several retirements are paid out of the City's Severance Payout Reserve Fund. Obligations of the City for individuals eligible to retire far exceed the projected cash balance of this fund. Additionally, bond rating agencies have reported that it is a realistic possibility at some point in the future the State of Ohio may be forced to push costs of its obligations down to the local level. So much so, that it is having a direct impact on the City of Findlay's bond rating.

**State of Ohio:** Bureau of Workers comp rebates and CARES Act funding will have a significant impact on the 2021 initial cash balance. The General Fund will have received \$1.2 Million dollars in 2020 in BWC rebates and all other funds will be fully reimbursed their 2018 premiums. The City should always remain cautious with regard to State controlled revenues. The State eliminated their intergovernmental funds paid directly to Findlay in 2017. Fortunately, although a lessor amount, it resumed in 2019. Millions of dollars that use to flow to local governments have been eliminated by the State in recent years. The State has viewed the local government funds, as well as the municipal income tax, as possible areas to acquire operational monies for their use or elimination all together. Intergovernmental funds were a topic in the 2018 state legislature elections and it is worth monitoring how the newly elected officials view these various sources of revenue.

**Health Insurance:** The number of employees covered is projected to be an estimated 301 for 2021. The City has been able to control costs with the additional contracts included. However, smokers and non-participants in the wellness program will see a 10% premium increase in 2021. An insurance committee representing union and non-union city employees will continue to be a key component of sharing critical financial information, creating a long-term wellness program and allowing for management to speak directly to employee representatives. The benefit plan has shown itself to be a key component to retaining and attracting quality employees to the City.

## City of Findlay 2021 Permanent Budget Package



Health insurance costs for the City are projected to increase modestly in 2021; In 2014 thru 2018 actual costs were significantly below the original allocated budget. In 2020, costs increased but, appear to be under budget. A recommended minimum reserve, including a cost for claims run out which has been actuarially established, is approximately \$1,000,000 for 2020 as we move into 2021.

It is noted here that the coverage costs are significantly below other cities; however, cost volatility is a threat due to the relatively small pool of contracts in place. Due to strong reserves the City has been able to budget the minimum amount projected for expected costs which ranges between \$5.7MM-\$6.1MM annually.

□ **Priorities, Open Issues, and Historic Issues for 2021 and Beyond**

**Strategic Planning:** The State of Ohio Auditor’s Performance Audit completed in 2020 on the Water and Sewer Funds stated the City: “... *does not follow all the best practices identified by the GFOA... there is no long term planning strategy incorporated with capital improvement planning...If the City does not adjust the capital plan to incorporate long term planning tied to funding, it could face difficulties aligning programmatic goals with financial capacity in the future.*”

City Council has adopted a structure for a strategic planning committee. The committee is tasked with completing and regularly updating a five-year Strategic Plan. Government Finance Officers Association (GFOA) has many white papers on the best practices for various aspects of strategic planning. City Council has not implemented a process to allow the individual wards within the City to provide ideas for consideration through a City-wide strategic planning process. This should be applied to both the capital planning and operational budget planning process. As stated by the GFOA “...*Purpose for involving the public is to assure that they (public officials) are getting the public’s perspective rather than only that of a small number of highly vocal special interest groups...*”. In 2020 City Council took funding steps toward completing the plan; however, they did not follow through and this budget has been proposed with no funding for strategic planning

**Contingency Planning:** Resolution 018-2020 increased the City’s rainy-day restricted account to \$1.5MM, state law allows for a maximum of 5% of the prior year’s revenues. In 2021 that amount would be approximately \$1.25MM.

**Revenue Diversification:** City officials should be keenly aware that preserving the diversification of the City’s revenue sources is an important component of ensuring its long-term financial health. Other key General Fund revenue sources include hotel/motel taxes, intergovernmental receipts, real estate taxes, miscellaneous user and permit fees, court fees and others. The City Council does not currently do a full review of all revenue sources on a regular basis.

**Flood Control Initiatives:** This has been an issue for many years. The State of Ohio has earmarked a \$15MM grant for flood control and the City has recently made an additional request. A benching project designed to reduce flooding events by up to one foot was begun in 2019 and should be wrapped up in 2020. A significant impediment has been the railroad bridge just west of Cory St. In 2019 progress was made through a collaborative effort to get the railroad to consider allowing the bridge to be replaced. Plans are currently being prepared that would accomplish that. Should an agreement be obtained and work begun toward replacing the bridge, the second phase of benching can be studied completely. However, how benching is approached east of the current project hinges on the final outcome of the talks regarding the rail bridge. Projects that would raise certain intersections and roads have also begun design in order to provide for access into and out of Findlay during flood events. At this point the lead engineer has stated for the flood mitigation programs believes there is adequate funding available in the County coffers for future projects on the drawing board.



## City of Findlay 2021 Permanent Budget Package

***Economy & Economic Development:*** Continued economic reinvestment and economic development are key components of the community's long-term success. Certainly, increased revenue from income tax and other revenue sources depend on a healthy, vibrant, growing local economy. Its importance is overwhelmingly evident upon review of the income tax history and the recession driven decline in the 'Business' portion of our City Income Tax. It is expected due to the continued impact of COVID-19 and current economic indicators, that there will likely be a reduction in income tax collections in 2021.

Economic Development has been the purvey of a local organization called 'The Alliance'. It consists of several sub-entities including the Chamber of Commerce and is very involved in promoting local economic development. Although it is a private organization, City Council and the Mayor have a seat on its board.

Labor and housing markets have become important areas of focus. Recent efforts are also focusing on workforce initiatives to make sure there is a pool of people available and qualified to fill vacancies throughout the various sectors of the local economy. The initiative is called 'Raise the Bar' and the City has agreed to contribute \$30,000 per year as toward the organization.

***Tax Abatements and Economic Development Incentives:*** The City passed a city-wide tax abatement by placing all of its boundaries within a Community Reinvestment Area (CRA, Resolutions 047-2013 & 050-2013). Two corporations are receiving millions of dollars in tax benefits over a period of 20 years, due to expansions, and the City will benefit from the new hiring in Findlay. Additionally, the City can negotiate individual agreements. Agreements were used to have the corporations participate in paying for infrastructure. In one case, a new industrial park was developed without significant City funding for the infrastructures. Another case resulted in Main Street projects and other improvements. In essence the CRA trades several years of real estate tax abatement as an incentive to locate or make very large real estate improvements upon a property. The City hopes in exchange for the abatement companies will locate new jobs within the community, thus directly benefiting from increased income tax receipts. It is also intended to increase the business component of the income tax receipts. This City also hopes to incentivize improvements in older neighborhoods. *There should now be enough historic data on the results to evaluate if this abatement has been financially successful.*

The City passed an Ordinance providing for an 'ESID' or Energy Special Improvement District. The purpose of the ESID is to allow building owners to seek out special funding and grants for upgrading energy related aspects of commercial properties. In an ideal situation the improvements will be paid for by the savings achieved in utility costs. The City has made it clear that it does not intend to pledge or back investors in these projects with City funded debt; however, it fully supports the other advantages that can be obtained.

***Potential Combination of City and County Dispatch Services:*** In 2012 the State Auditor completed a Performance Audit contracted for by the City of Findlay. In that report it was stated the City could save \$225,400 the first year and \$298,200 annually thereafter in 2012 dollars. It was reported in the Courier newspaper in November 2017 the City and County discussed aspects

## City of Findlay 2021 Permanent Budget Package

of a merger; however, the prior administration has stated they do not see it happening in the near future. There are differing opinions regarding this topic. On a positive note, in 2019 the City and County implemented a combined Tyler System software platform for dispatch services so both entities are now on a common platform.

**Opioid Crisis and Jail:** Community collaboration will be a key to helping solve these issues. Talks have been ongoing for some time regarding needs for a new jail and/or alternative sentencing facility. In recent months the County has begun moving forward on planning future needs and most recently there has been stepped up discussions between the City, County and members of the private sector. Other community initiatives are beginning to be discussed regarding the opioid crisis which is not just a local issue. Certainly, there are many aspects of these issues which will have to be considered as part of a long-term strategic plan and budget process. The window for starting a capital project is viewed as getting closer and many officials feel something will need started within the next five years.

**Local State of Ohio Income Tax Review:** Per the Ohio Municipal League (OML): *“Much more data is needed to fully understand the future impact of work-from-home employer polices on Ohio’s municipal income tax, municipalities and the statewide economy. For this reason, the League is urging that the Ohio General Assembly and the DeWine Administration establish a taskforce to study the effects of the COVID-19 pandemic on the future of the municipal income tax in Ohio.”*

Many State leaders made it clear that they view the income tax collected at both the State and Local levels as an impediment to economic development. Representatives of Jobs Ohio have stated otherwise. Historically, the City of Findlay has receipted the income tax, Hancock County has receipted the sales tax, and the local schools have receipted the real estate taxes. This separation of tax revenue funding has allowed Findlay to support multiple social service organizations and charities by sharing tax resources with those services. This balance could be jeopardized by various actions and proposals being considered by the State. In recent years, several prominent legislators have been very public that is their intent to mandate centralize tax collections and/or potentially reduce rates by limiting local control. The Ohio Supreme Court has ruled centralized collections is permissible. Many bills are being considered at the state level and the City should be vigilant in its defense of this revenue.

**Full Capital Analysis including but not limited to Water lines, Sewer lines, Storm lines, and Streets Conditions:** On October 29, 2015 Service-Safety Director Schmelzer wrote to council *“... in the West Park area, it was found that the existing waterlines were leaking and are in even worse condition than expected.”* The City has made significant progress in doing a thorough analysis of our streets and water infrastructure with the completion of data gathering and a report that was issued in 2018. The database is updated annually by the engineering department.

The prior administration took steps in 2012 to begin to methodically approach asset management and this continues. Beginning with the GIS system and records, the system inventory was checked and electronically mapped. The system is being utilized for utility location throughout the City. Ultimately each crew will have access to the information in the service vehicles. Use for the various layers would appear limitless at this point.

## City of Findlay 2021 Permanent Budget Package

The administration has worked with the sewer department on a program to video inventory the condition of sanitary sewers and storm sewers. It was stated in 2019 that at the current rate, it will take up to 10 years to complete; however, in 2020 the engineering department hired a firm to move forward more quickly.

**Debt:** The City of Findlay is in a very unique situation with regard to its debt position across the General Fund, Water Fund and WPC (Sewer) Fund. When considering investing dollars the City should consider the long-term city-wide strategic goals as they are established for these funds. According to 'GFOA Best Practices' the City should establish policies that work in concert with a strategic plan. The administration and City Council have an opportunity to ensure long-term financial stability for years to come.

**Cash Management:** Steps have been initiated by Council in the budget to address creating a long-term financial forecast and financial policies in 2020. Regularly evaluating business opportunity costs based on approaches in the day-to-day business is a sound practice. As noted throughout this document the prior mayor and Council changed how it handles the city appropriations of monies for various expenditures including capital projects and equipment purchases. Council takes a minimal role in the process. There is an opportunity cost which should be reviewed carefully on a frequent basis against any benefits of the current practices.

**Cash Balances of General Fund, Water Fund and WPC (Sewer) Fund:** Growth of the City's cash balance in these funds should be addressed as part of a 5-year operations forecast and a strategic plan. Bond rating agencies want to see operational reserves (excluding capital reserves) at forty percent (40%). The steps being taken with regard to a full analysis of these systems will go a long way toward addressing the matter. Income tax rates, water and sewer rates, and historically high cash balances risk confusing the community as to the health of the City's finances. Preventing this confusion can be accomplished through presentation of a longer-term forecast showing the relationship between the long-term operational and capital needs and the impact of those costs on the cash balance. This longer-term look should incorporate aspects of community wide long-term strategic planning as recommended by the Government Finance Officers Association.

**Review of User Fees and Other Revenues:** The Administration has stated that there will be no notable changes in receipts from user fees, fines, operational fees, service charges, reimbursements, etc. The revenues for 2021 and 2022 have been projected based on these statements. Although, total aggregate amounts may be looked at as part of regular business practice, the City currently does not do a formal annual review or have a process for analyzing these various fees including a review with City Council. A policy could be developed by and adopted by Council to ensure a methodical regular review is performed.

**Forecasting:** The City is budgeting based on maintaining/retaining its 1% income tax, one of the lowest in the state. The 2013-2019 budget years are a sound basis for budget forecasting well into the future. Due to COVID-19 2020 may be difficult to use in the analysis. Historical data is

## City of Findlay 2021 Permanent Budget Package

available going back many years and it is encouraged that this be reviewed periodically for active operational components of the City's budget.

**Long term needs for office space:** During the 2015 planning process it was openly acknowledged that, in a few years, the City will be short needed space for the courts and possibly for the police department. Since then, the municipal building has undergone some renovation to accommodate the Court, and centralize the police department. The City has acquired several properties over the years for development of municipal services. Also, it currently owns the former Hochstettler property on West Main Cross and the Historic Fire Station on North Main; these properties could be a key component in solving this issue once the space needs, five to ten years down the road, are analyzed. Generally, property owned by the City should not be disposed of without a full long-term assessment of the City's needs for space and certainly not for less than the amount that was invested in it by the City without strong justification and community input. There are differing opinions on this and the public has taken an interest in the topic.

**Water and WPC (Sewer) Model:** About a decade ago, at a cost of approximately \$100,000, the City purchased a water and sewer modeling program to assist in identifying needed rate increases. The importance of maintaining this model as an existing tool for planning and forecasting cannot be overstated. This was completed in 2020. Annually updating it would keep the City compliant with Resolution 002-2014 (originally adopted by City council in 2008). Updating model projections should include input from the Administration, City Council (Water & Sewer Committee), and the City Auditor. Its purpose is for debt and long-term budget planning in the Water and WPC (Sewer) Funds.

The revenue projections for these funds do not reflect any increase at this time for 2021 or 2022. A long-term capital plan was updated in 2020 including water and sewer considerations. Currently WPC (Sewer) Fund has a solid unappropriated balance, Water Fund does not. Consideration should be given to what the target amounts for the balances of these funds should be as part of Council's financial and strategic planning process.

**Transparency:** According to the Government Finance Officers Association (GFOA) "In the age of the Internet, there is seldom a reason not to publish public information online." Currently the City through the Auditor's Office publishes a full set of financial summaries and presentation documents following the GFOA's best practice format. This information includes: Debt Summaries, Comprehensive Annual Financial Reports (CAFR), Budget Meeting presentations, Mid-Year Reviews, Budget documents as well as others. The site <http://www.FindlayOhioFinances.com> was launched in 2016 as a full view into the City's revenues, expenditures, and payroll. Adding this component to the abundant financial information already available on the City's webpage, enhanced the "Best Practice Approach" being followed by the City Auditor with regard to publishing the City's financial information and accomplish the City's stated goal for more transparency.

**GLOSSARY OF TERMS** While not inclusive, this glossary is provided to assist the reader with definitions of some terms used in the budget document.

**Accrual Basis:** a basis of accounting in which transactions are recognized at the time they are incurred or obligated, rather than when cash is received or spent.

**Agency fund:** used to account for assets held for distribution by the City as an agent for another entity, used when the City has custodial responsibility and accountability for the flow of assets.

**Appropriation:** authorization from the City Council, the legislative authority to expend funds for a specific purpose or category of purposes. Appropriations are for the current fiscal year and lapse at the end of the fiscal year if not obligated for a specific purpose.

**Bond Rating:** a measure of the City's credit-worthiness determined by established outside agencies by reviewing the City's financial viability and practices. A high bond rating results in favorable interest rates when the City borrows funding for long term capital projects.

**Budget:** the financial operating plan for a given time period which provides estimates of expenditures and revenues for that time period and outlines the assumptions under which those estimates were made. By strict definition, if expenditures are less than or equal to revenues the budget is structurally balanced.

**Budget Calendar:** the schedule of key dates that are followed in the preparation and adoption of the budget.

**Budgetary Basis:** the basis under which the budget estimates are made.

**Capital Asset (as defined by the City of Findlay):** tangible property, obtained or controlled as a result of past transactions, events or circumstances, which will benefit the City for a period of more than one (1) year and has a cost or dollar value of \$5,000 or more.

**Capital Debt Plan:** a five year plan for issuing debt associated with the capital improvement plans.

**Capital Improvements Plan:** five-year plan for infrastructure and other long term investments such as roadways, technology, vehicles, parks, etc.

**Capital Improvements Account:** represents the portion of the local income tax and revenue windfalls collected for the purpose of funding capital improvements.

**Capital Outlay:** a category of expenditures that includes items greater than a certain value and/or expected to last for greater than a specified time period.

**Capital Project:** a major construction, acquisition, or renovation activity that adds value to or significantly increases the useful life of the government's physical assets.

**Cash Basis:** the basis of accounting or budgeting in which transactions are recognized only when cash is increased or decreased.

**Cemetery Trust Fund:** a fund provided to account for revenue received from the sale of cemetery lots, interment fees and earned interest. Expenditures are restricted to the maintenance of the City's cemetery. The fund was established in order to set aside monies so that when all the City's cemetery burial lots are sold, funds remain to properly maintain all cemetery lots in perpetuity.

**Cemetery Private Trust:** Established to provide specific care to specific private lots based on bequests of the deceased through wills. Only the interest earned can be used to satisfy bequests.

**City Income Tax Fund:** fund into which income taxes are deposited into. The fund also covers the operational expenditures to collect these monies.

**Debt Service:** the cost of paying principal and interest on borrowed funds according to a predetermined schedule.

**Drug Law Enforcement Fund** - includes revenue from mandatory fines imposed for drug offense convictions in accordance with Section 2925.03, Ohio Revised Code. Expenditures are restricted to law enforcement efforts pertaining to drug offenses.

**Health Insurance Account (deposit liability):** includes monies received from other funds as payment for providing medical, dental and vision benefits. The account is used to make payments for service provided to employees, for reimbursements to employees who have paid providers, to third party administrators for claim payment or administration, for stop-loss coverage, or any other similar purposes.

**Encumbrance:** commitment of appropriated funds to purchase an item or service; to encumber funds means to commit them for a specified future expenditure, resulting in a purchase order.

**Enterprise Fund:** used to account for operations that are financed and operated in a manner similar to private business enterprise. The intent is that the costs of providing goods or services to the public recovered primarily through user fees.

**Expenditure:** payment for goods or services; in a cash based budget such as the City of Findlay's, expenditures are recognized when the cash payment for the cost of goods or services is rendered.

**Fiscal Year:** the twelve-month period designated as the operating year for accounting and budget purposes; in the case of the City of Findlay, January 1 - December 31, or calendar year.

**Full Time Equivalent (FTE):** represents an employee working a standard 40-hour workweek, or its equal in terms of hours comprised of more than one employee.

**Fund:** the basis on which governmental accounting is organized; an independent financial and accounting entity with a self-balancing set of accounts in which transactions relating to resources, expenditures, assets and liabilities are recorded. Funds are established to account for the use of restricted revenue sources and to carry on specific activities.

**General Fund:** the general operating fund used to fund public services used to account for all financial resources except those required to be accounted for in another fund.

**General Obligation Debt:** debt backed by the full faith, credit and taxing power of a government.

**General Obligation Debt Service Fund:** accounts for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources.

**Grant:** a contribution by a government or other entity to support a particular function.

**Government Finance Officers Association (GFOA):** body that recommends Best Budgeting Practices

**Infrastructure:** the physical assets of a government, including but not limited to public buildings, streets, curbs and traffic control devices, water and sewer facilities, and parks and public lands.

**Internal service fund:** used to account for the financing of goods or services provided by one department or agency of the City to other departments or agencies on a cost-reimbursement basis. Charges are intended only to recoup the total cost of such services.

**Lapse of appropriation:** the expiration of appropriation authority at the end of the fiscal year if it is neither expended nor encumbered for a specific purpose. Unused funds carry forward to the next year.

**Local Government Funds:** monies reimbursed from the State to support local governmental activities.

**Law Enforcement Trust Fund** - accounts for all cash or cash proceeds that are a result of contraband property seizures and forfeitures of property.

**Operating Expenditure:** costs of personnel, materials, services and equipment required for a City unit to function.

**Operating Revenue:** income received by the City to pay for ongoing operations, including items such as taxes, fees for services, investment earnings, grant revenues, etc.

**Operating Transfer:** an amount moved from one fund to another to support the funding of services in the recipient fund.

**Ordinance:** a local law passed by Council and signed by the Mayor.

**Other Services:** a category of expenditures that represents the amounts paid for all costs associated with expenses other than personal services paid by the City.

**Parking Fund:** provided to account for the collection of fees for costs associated with the operation, maintenance and repair of Findlay's parking lots, spaces and associated ordinances.

**Permissive Tax Fund:** accounts for permissive tax fees received in addition to the motor vehicle license tax. Expenditures are restricted to construction or permanent improvements of certain streets and state highways within the City.

**Personal Services:** a category of expenditures that represents the amounts paid for all costs associated with personnel, including wages and benefits paid by the City.

**Policy:** guiding principle which defines the underlying rules which will direct decision making processes.

**Program:** a group of related activities intended to accomplish a specific objective.

**Rainy Day Reserve Account:** a budgeted reserve set aside for emergencies for operational expenses thus stabilizing City budgets against cyclical changes in revenues and expenditures. This account is limited to five percent (5%) of the previous year's revenues.

**Reserve:** funds set aside that are earmarked for a specific future use.

**Resolution:** a commitment made by the legislative body.

**Revenue:** sources of income received during a fiscal year, operating transfers from other funds, and other financing sources such as the proceeds derived from the sale of fixed assets.

**Service Payment:** payment made in lieu of real estate taxes for purposes of retiring debt for improvements in a designated tax-increment financing (TIF) district.

**Special Assessment Debt:** debt issued for a specified purpose and based on collection of taxes levied against a pre-determined set of properties for that purpose.

**Special Assessment Debt Service Fund:** provided to account for the accumulation of resources and payment of special assessment bond principal and interest from special assessment levies with governmental commitment.

**Special Revenue Fund:** used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that is legally restricted to expenditures for specified purposes.

**SCM&R Fund (street construction, maintenance, and repair):** provided to account for the allocation of revenues (92.5%) derived from motor vehicle license fees and gasoline taxes. Expenditures are restricted by state law to maintenance and repair of streets within the City.

**SCM&R Highway Fund:** provided to account for the allocation of revenues (7.5%) derived from motor vehicle license fees and gasoline taxes. Expenditures are restricted by state law to maintenance and repair of state highways within the City.

**Swimming Pool Fund:** provided to account for the collection of fees and the costs associated with the operation, maintenance and repair of the City's outdoor swimming pool.

**Tax-increment financing (TIF):** a method used for funding public improvements whereby real estate tax revenue increases resulting from those improvements are directed toward paying for those improvements.

**Unencumbered Balance:** the remaining balance within a fund that is not obligated for any other purpose.

**User fee (or charge):** the payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Water Fund:** provided to account for the collection of fees and the costs associated with the operation, maintenance and repair of the City's water system.

**Workers' Compensation Fund:** the accumulation of funds to provide for payment of claims and other costs associated with the City's workers compensation program.

**WPC (Sewer) Fund:** provided to account for the collection of fees and the costs associated with the operation, maintenance and repair of the City's sewer system.



## CITY OF FINDLAY, OHIO

### Nonmajor Special Revenue Funds

The special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. The following are the nonmajor special revenue funds which the City of Findlay operates:

***County Permissive Motor Vehicle License (MVL) Tax:***

To account for the receipt and expenditures of all monies the City receives as its portion of a \$5.00 fee imposed by the County on the purchase of each motor vehicle license.

***State Highway:***

To account for state-levied and controlled gasoline tax and vehicle license fees for routine maintenance of state highways within the City.

***Law Enforcement Trust:***

To account for monies collected from the sale of contraband.

***Drug Law Enforcement:***

To account for the deposit and expenditure of mandatory fines for drug trafficking offenses.

***Indigent Drivers Alcohol Treatment:***

To account for monies received through the enforcement and implementation of Ohio traffic laws governing operation of a motor vehicle while under the influence of alcohol.

***Enforcement and Education:***

To account for a portion of fines imposed under the law. Expenditures are authorized only for the enforcement and education relating to laws governing operation of a motor vehicle while under the influence of alcohol.

***Court Special Projects:***

To account for monies received for specific court costs that are designated for funding the acquisition and maintenance of special projects for courts.

***Court Computerization:***

To account for monies received for specific court costs that are designated for funding the acquisition and maintenance of computerized equipment or software for courts.

***METRICH Drug Law Enforcement Trust:***

To account for federal funds received as a result of seizures in drug cases conducted with the METRICH drug task force.

***Alcohol Monitoring:***

To account for monies received through the enforcement and implementation of Ohio traffic laws governing operation of a motor vehicle while under the influence of alcohol.

***Mediation Services:***

To account for monies received for specific court costs that are designated to pay for the costs of promoting, establishing, maintaining, and improving court mediation programs.

***Electronic Imaging:***

To account for monies received for specific court costs that are designated for funding the acquisition and maintenance of computerized equipment or software for courts.

***Legal Research:***

To account for monies received for specific court costs that are designated for the purchase of computer equipment and services in the area of legal research for Municipal Court.

**CITY OF FINDLAY, OHIO**

**Nonmajor Special Revenue Funds (Continued)**

***Police Pension:***

To account for a 0.3 mill real estate tax levy as required by Ohio Revised Code.

***Fire Pension:***

To account for a 0.3 mill real estate tax levy as required by Ohio Revised Code.

***Revolving Loan:***

To account for monies received as development grants that become loans to a qualified business or industry for the purpose of economic development. As the initial loans are repaid, the money is perpetually "re-loaned" to stimulate growth in the community. Budgetary information for this fund is not reported because it is not included in the entity for which the "appropriated budget" is adopted

***Severance Payout Reserve:***

To account for monies reserved by the City for termination benefits. This fund is included in the general fund (GAAP basis), but has a separate legally adopted budget (budget basis). This fund is not included in the combining statements for the nonmajor special revenue funds since it is reported in the general fund (GAAP basis); however, the budgetary schedule for this fund is presented in this section

***City Income Tax Administration:***

To account for monies reserved by the City for costs of collecting the receipts from the assessment of a 1.0% income tax and to account for the receipts from the collections. This fund also holds the monies in the Capital Improvements Restricted Account.

**Nonmajor Debt Service Fund**

To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

***Debt Service:***

To account for the general obligation bond principal and interest that is paid from governmental revenues of the City. It also accounts for the special assessment bond principal and interest payments that are provided through the special assessment levies against certain properties in the City.

**Nonmajor Capital Projects Funds**

Capital projects funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by the proprietary or nonexpendable trust funds. The following is a description of all the City's nonmajor capital projects funds:

***Capital Improvement Projects:***

To account for the major construction projects. Financing sources can include debt proceeds, grants, private contributions, and City capital improvement dollars.

***Municipal Court Improvements:***

To account for the additional court cost levied on traffic and criminal cases through the City's Municipal Court. Revenues are used exclusively for Court capital improvements and related equipment purchases.

**Nonmajor Permanent Fund**

Permanent funds are used to account for the financial resources to be used for a specific purpose, and only the income generated by that money may be spent. The following is a description of the City's nonmajor permanent fund:

***Cemetery Trust:***

To account for the portion of the sales price for cemetery lots. These monies are invested, and the interest earned is transferred out to the general fund to help defray the cost of the Cemetery Department.

## CITY OF FINDLAY, OHIO

### Enterprise Funds

The enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be recovered primarily through user charges.

The City has the following major enterprise funds:

***Water Fund***

***Water Pollution Control Fund***

***Airport Fund***

These major enterprise funds are described on page 61 of the financial statements.

The City has the following nonmajor enterprise funds:

***Swimming Pool:***

To account for the operation of the swimming pool complex at Riverside Park. Beginning in 2010, the City contracted with the local YMCA to run the pool operations.

***Parking Facilities:***

To account for the operation of the parking department, which includes maintenance and rental of lots, fine revenue, and the monitoring of all on-street and off-street parking zones.

### Internal Service fund accounts

The internal service funds account for the financing of goods or services provided by one department to other departments of the City of Findlay on a cost-reimbursement basis. Accounting for these funds is designed to accumulate all of the costs incurred by the internal service funds in providing goods and services to other departments. However, charges to the other departments are not intended to produce a significant profit in the long run, but to recover the total costs of providing goods or services.

***Central Stores:***

To account for the central purchase of various office supplies in large quantities at a lesser price with the subsequent charge to the various user departments.

***Self Insurance:***

To account for processing and paying general municipal liability insurance claims in lieu of purchasing general municipal liability insurance.

***Workers' Compensation:***

To account for the collection of premiums and payments of claims related to a workers' compensation retrospective rating plan.

## **CITY OF FINDLAY, OHIO**

### **Internal Service Funds**

The internal service funds account for the financing of goods or services provided by one department to other departments of the City of Findlay on a cost-reimbursement basis. Accounting for these funds is designed to accumulate all of the costs incurred by the internal service funds in providing goods and services to other departments. However, charges to the other departments are not intended to produce a significant profit in the long run, but to recover the total costs of providing goods or services.

#### ***Central Stores:***

To account for the central purchase of various office supplies in large quantities at a lesser price with the subsequent charge to the various user departments.

#### ***Self Insurance:***

To account for processing and paying general municipal liability insurance claims in lieu of purchasing general municipal liability insurance.

#### ***Workers' Compensation:***

To account for the collection of premiums and payments of claims related to a workers' compensation retrospective rating plan.

Fiduciary funds are used to account for assets held by the City in a trustee capacity, or as an agent for individuals, private organizations, other governmental units, and/or funds. The following are the City's fiduciary fund types:

### **Private-Purpose Trust Fund**

#### ***Private Trust:***

This fund accounts for the monies held in trust from contributions, gifts or by bequests that are invested by the City. The interest earnings from these investments are used to care for certain cemetery lots in a manner specified by the contributor.

### **Agency Funds**

Agency funds are custodial in nature, and thus, do not recognize revenues or expenditures, only changes in assets and liabilities. These funds are used to record the collection and payment of refundable deposits, taxes collected for other governments, and municipal court.

#### ***Guaranteed Deposits:***

This fund accounts for the monies held as deposits, that are required to guarantee the satisfactory completion of a job or project. These monies are returned to the depositor or used to pay any charges after the job or project has been accepted by the City Engineering Department or Fire Department.

#### ***Municipal Court:***

This fund reports fines and forfeitures collected by the Court for distribution to various State and local governments.

#### ***Tax Collection:***

This fund accounts for the income taxes collected on-behalf of the Village of Arlington and for assessments collected and due to the Downtown Special Improvement District.

# City of Findlay Permanent Budget Presentation Package

## **STRUCTURE & PROCESS**

## FINANCIAL SUMMARIES

## CAPITAL & DEBT

## REVENUES

## EXPENSES

## STRATEGIC PLANNING

**FINANCIAL STRUCTURE, POLICY AND PROCESS, & DEPARTMENTAL INFORMATION**

□ **The City Operations Budget has been prepared on a modified cash basis** which is different from the Comprehensive Annual Financial Report (CAFR) which is done on an accrual basis and modified accrual basis. This is due to the statutory reporting requirements vs generally accepted accounting principle reporting requirements. This is important when reviewing this document presentation of the various budget requests. In most instances a direct year to year comparison cannot be done between this document and the CAFR. For comparative purposes please refer to the ‘Financial Summaries’, ‘Revenues’ and ‘Expense’ sections of this document.

□ **Entity Wide Long-Term Financial Policies**

Findlay has several key policies which are critical to maintain its fiscal health and by implication how it is viewed by outside entities including the bond rating agencies.

- A General Fund ‘Minimum Reserve Balance Policy’ establishing reserves at 16.7% of expenses (Resolution 002-2014)
- A ‘Five Year Enterprise Function Pro-Forma Policy’ (Resolution 007-2008; Resolution 002-2014)
- A ‘Five Year Capital Improvement Plan Policy’ (Resolution 007-2008; Resolution 002-2014)
- A ‘Rainy Day Reserve Account’ established at \$1.5 million and can be funded up to 5% of prior year revenues (Ordinance 2008-007; Resolution 002-2014, Resolution 018-2020)
- A ‘Mid-year Review of the Financial Condition’ of the City (Resolution 030-2008)
- A ‘Debt Policy’ holding Capital Improvements Debt to a maximum of 33% of its revenues (1-29-2008)
- A ‘Self Insurance Fund’ for general liabilities and other specific insurance related items (Ordinance 2009-088)
- A ‘Severance Payout Reserve Fund’ (Resolution 047-2010)
- A ‘Post Issuance Compliance Policy’ for monitoring debt (Ordinance 2012-004)

**Budget Preparation and Adoption Process**

Proposed STATUTORY BUDGET SCHEDULE presented to Council (Chart follows)

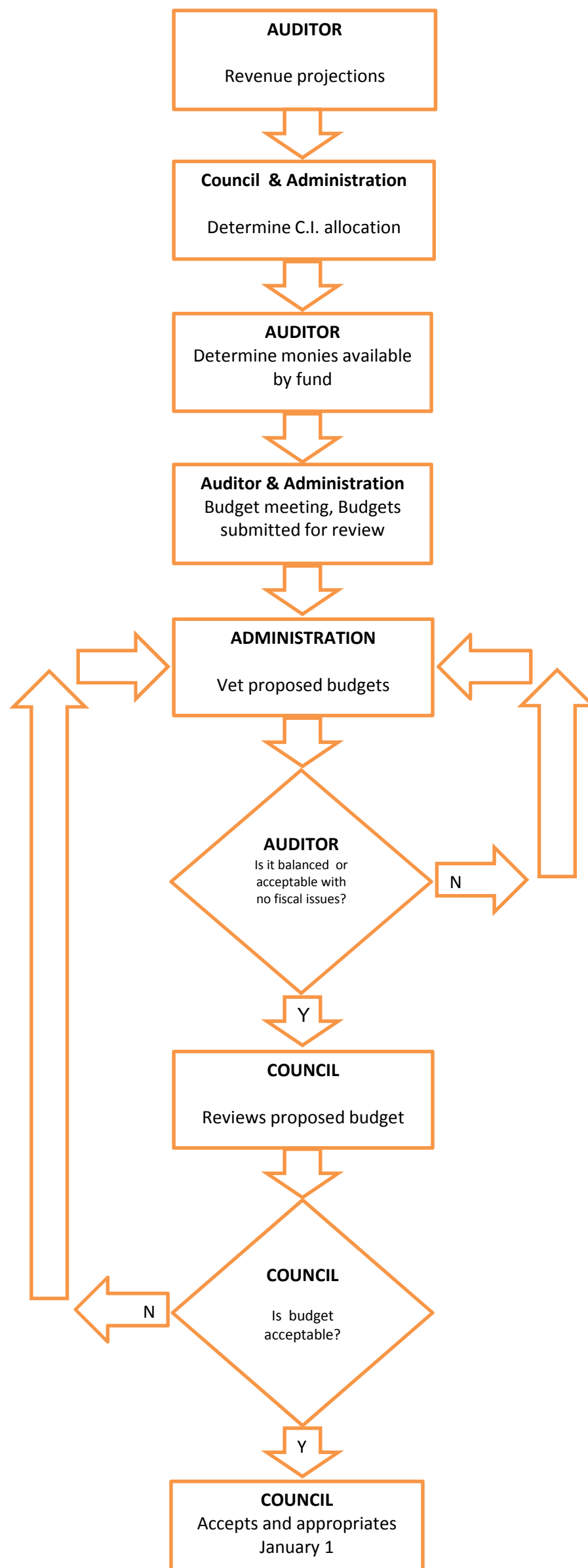
City of Findlay Budget Process (Chart follows)

City of Findlay Budget Administrative Change Process (Chart follows)

City of Findlay Ongoing Budget Review Process (Chart follows)

**City of Findlay Organizational Structure** (Chart follows)

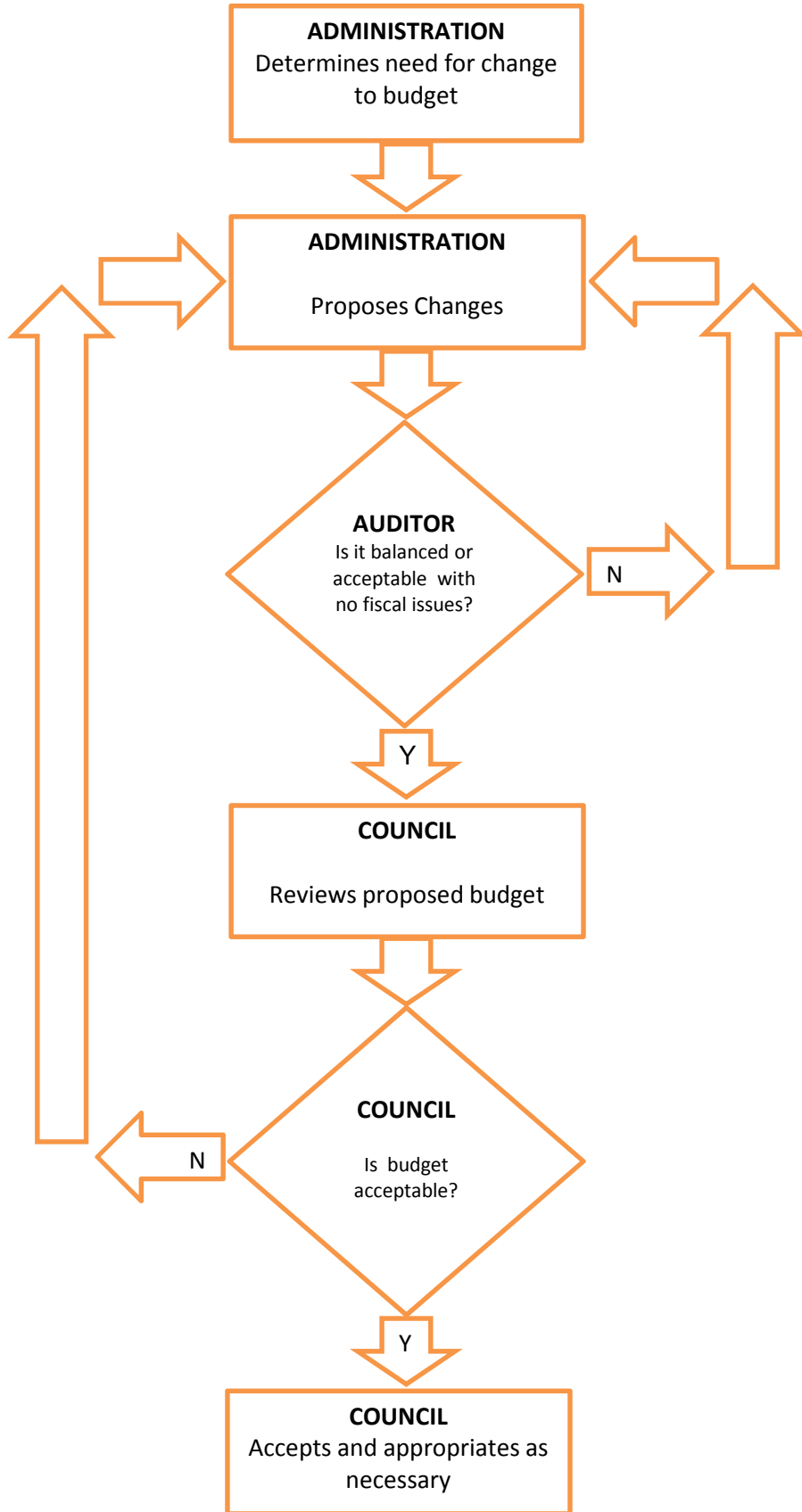
# CITY OF FINDLAY BUDGET PROCESS



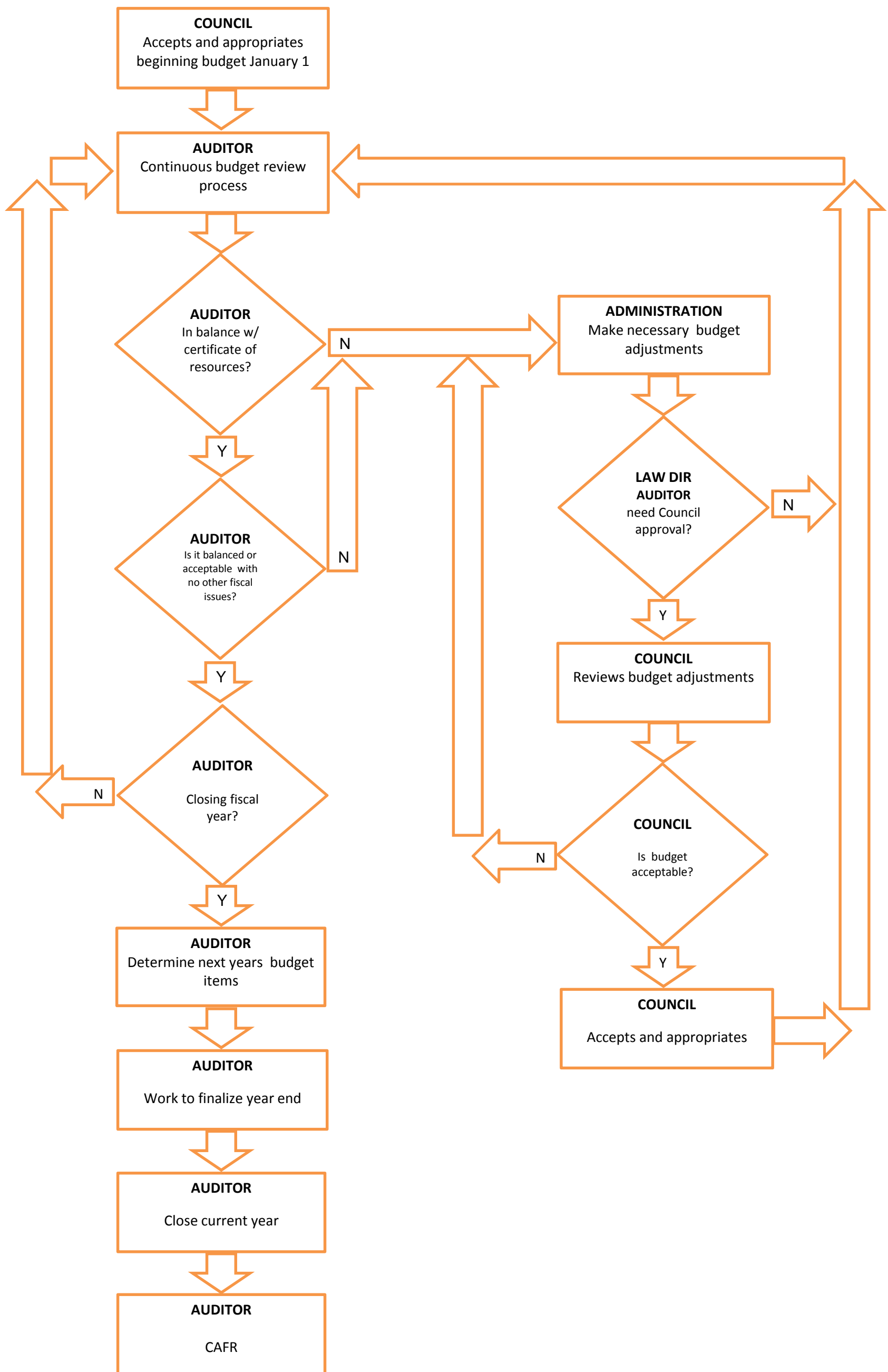


# CITY OF FINDLAY

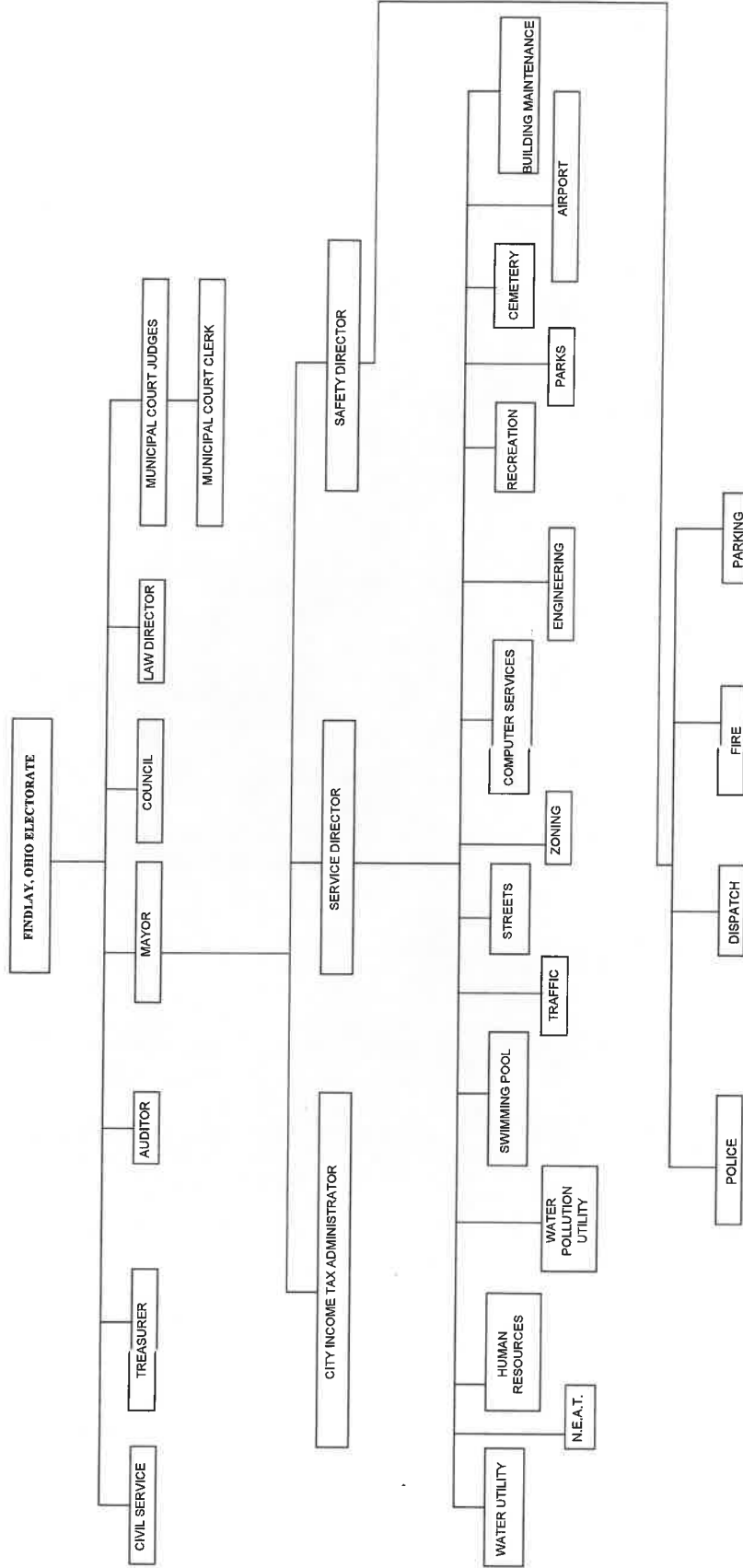
## BUDGET ADMINISTRATIVE CHANGE PROCESS



# CITY OF FINDLAY ONGOING BUDGET REVIEW PROCESS



**CITY OF FINDLAY, OHIO  
ORGANIZATIONAL CHART**



# City of Findlay Permanent Budget Presentation Package

STRUCTURE & PROCESS

**FINANCIAL SUMMARIES**

CAPITAL & DEBT

REVENUES

EXPENSES

STRATEGIC PLANNING

### FINANCIAL SUMMARIES

#### □ Revenue Sources, Underlying Assumptions, and Trends

The City receives revenue from a multitude of sources, including but not limited to taxes, fines, user fees, service fees, grants, etc. Revenue forecasting is a multi-step process which includes assessing revenue trends by each revenue type, specifying assumptions, selecting forecasting methods, assessing reliability and validity, monitoring receipts, and updating the forecast. This is done by the City Auditor and figures are reported to the Administration, Council, and the County. Reviewing different aspects of revenue is part of the daily routine and function of the Auditor's Office.

The Auditor has used multiple forecasting methods to determine the revenues. This includes consultation with community leaders, business executives, city officials, economic experts at the state level, and many others. Additionally, the revenues have been reviewed and projected item by item for the current and next two years.

When considering city finances, windfalls are sudden, unexpected amounts of money received. The potential for windfalls that have been received in the past has diminished significantly. The City has historically seen windfalls in estate tax receipts, intergovernmental funds, business profits and occasional W-2 portions of the income tax. Due to changes by the State since 2012, most of these potential windfalls can no longer happen. Recent revisions to the federal tax laws also impact business receipts significantly. Although no method can determine future revenues exactly, the goal is to reduce the large variation in projected versus actual receipts.

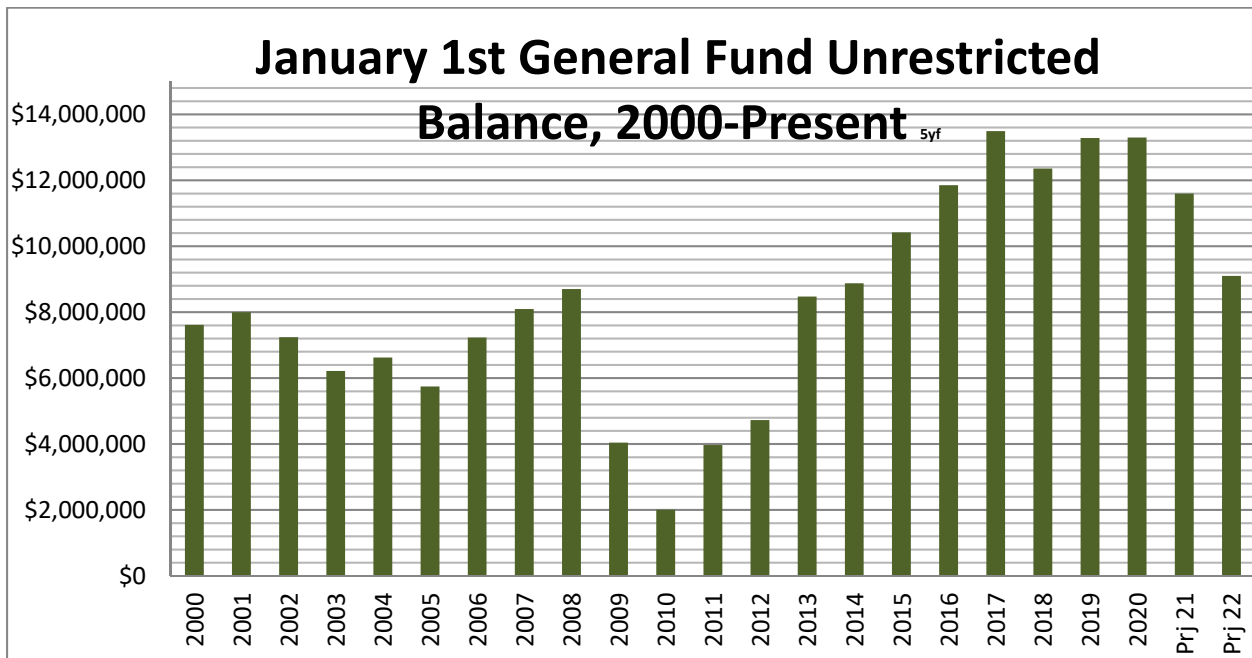
The establishment of proper reserves across major funds is the primary tool the City has for dealing with volatility of revenue sources and expenses. Bond rating agencies have placed significant emphasis on the need for reserves to weather business cycles.

In 2020 additional funding due to COVID-19 had a significant impact on the budget; however, none been budgeted for as additional revenue for 2021 or 2022 in this document. The impact of the State of Ohio's increase in the gas tax and local government funding will has been positive and was key in eliminating subsidies to the SCM&R (Streets) Fund in 2020. These receipts are projected to remain stable in 2021.

**General Fund receipts for 2020 are projected to end the year at \$30.7MM as of 11/25/20. General Fund receipts for 2021 are projected to be \$24.7MM as of 11/25/20.** This reflects a projected amount \$6.0MM lower in 2021 compared to 2020. Over \$3MM of this decrease is due to the large Ohio BWC rebates and CARES Act Funds reimbursements in 2020. Income tax is projected to be 65.8% of the total General Fund revenues for 2021 at the proposed allocation of 80% of the City Income Tax receipts. For budget purposes the City does not typically project revenue for reimbursements, grants, auction sales, scrap, and similar categories because they are undeterminable.

## City of Findlay 2021 Permanent Budget Package

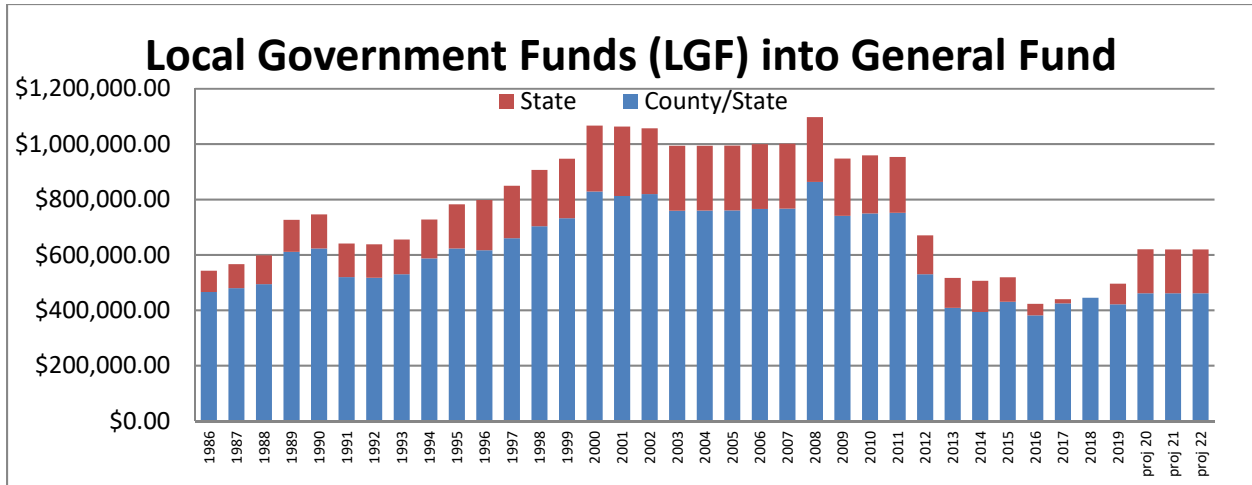
**Cash Carry-Forward:** In 2020 Findlay reduced its projected year end unrestricted cash balance primarily due to COVID-19 impacts. However, stronger than expected revenues and unspent appropriations have offset that to some extent. Current policies adopted by Council create a necessary minimum cash balance of 16.7% of the City’s General Fund Expense (minimum reserve Policy). In addition, the City keeps a \$1,500,000 rainy day restricted account which is not shown as part of the unrestricted balance. The rainy-day reserve is limited to 5% of the prior year’s revenues by State Law and funded to the \$1,500,000 max by City Ordinance. The departments have projected a return of about \$2.7MM as unused 2020 appropriations to the General Fund through this budget creation process. The Cash Carry-forward into 2021 is projected at \$11.1MM.



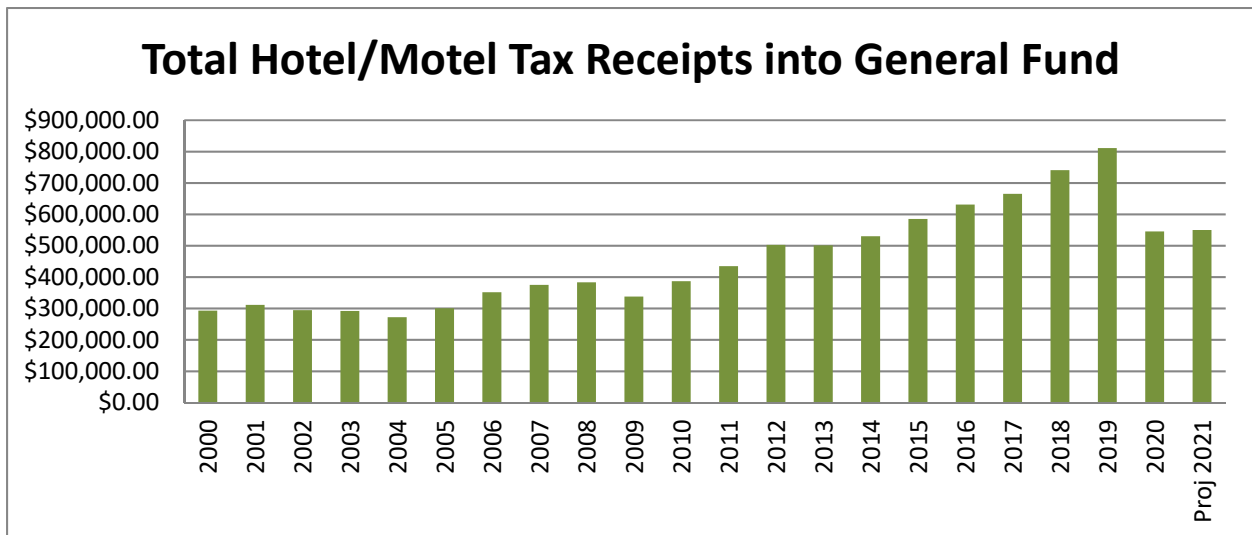
**The City is projected to begin 2021 with \$11.1MM cash carry forward prior to adoption of the 2021 budget. This is in excess of the best practice minimum recommendation by \$3.7MM and does not include the additional cash in the \$1.50MM rainy day restricted account.**

Best practices in budgeting state no less than three (3) months in unrestricted balance is a minimum level of funds to mitigate risk for unanticipated revenue shortfalls and unusual operational expense increases. (i.e. windstorms, flood, winter storms, etc.) Currently the City reserves two (2) months of expenditures amount to about \$5.0MM. Resolution 002-2014 sets the Minimum Reserve Balance for the General Fund to 16.7% of GF expenses for 2019. Best Practices state the minimum should be no less than three (3) months operations expenses which is \$7.4MM. The City will begin 2021 with \$11.1MM and is projected to end 2020 with \$9.1MM if every appropriated dollar is spent.

**State Allocation of Local Government Funds (LGF)** During the Great Depression of the 1930's when property tax delinquencies were high, the Ohio Constitution was amended to reduce unvoted property tax millage, and the state's first sales tax was passed. LGF was established at the same time. One of the purposes of the sales tax was to "support local government activities." LGF is distributed on the basis of population and municipal property tax values. When the State has budget issues, historically it reduces the amount of funds to be allocated to local governments. The State has reversed its decision to reduce amounts distributed to municipalities collecting income tax. The 2021 projection is \$619,300 for the City.



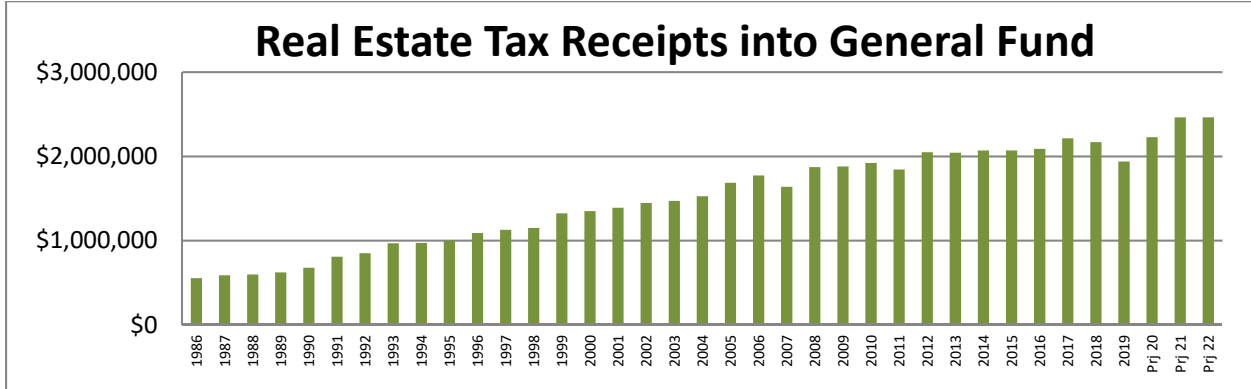
**Hotel / Motel Tax receipts** benefit from three notable items. First, we may see slight increases due to increased daily demand. Second, any increase in rental rates that are not offset by lower demand accrues benefit to the City's receipts. Finally, the third area of significant change is attributed to the building of a new hotel adding to the number of available rooms to let. Due to COVID-19, for 2021 *gross* revenue of \$550,000 has been projected.



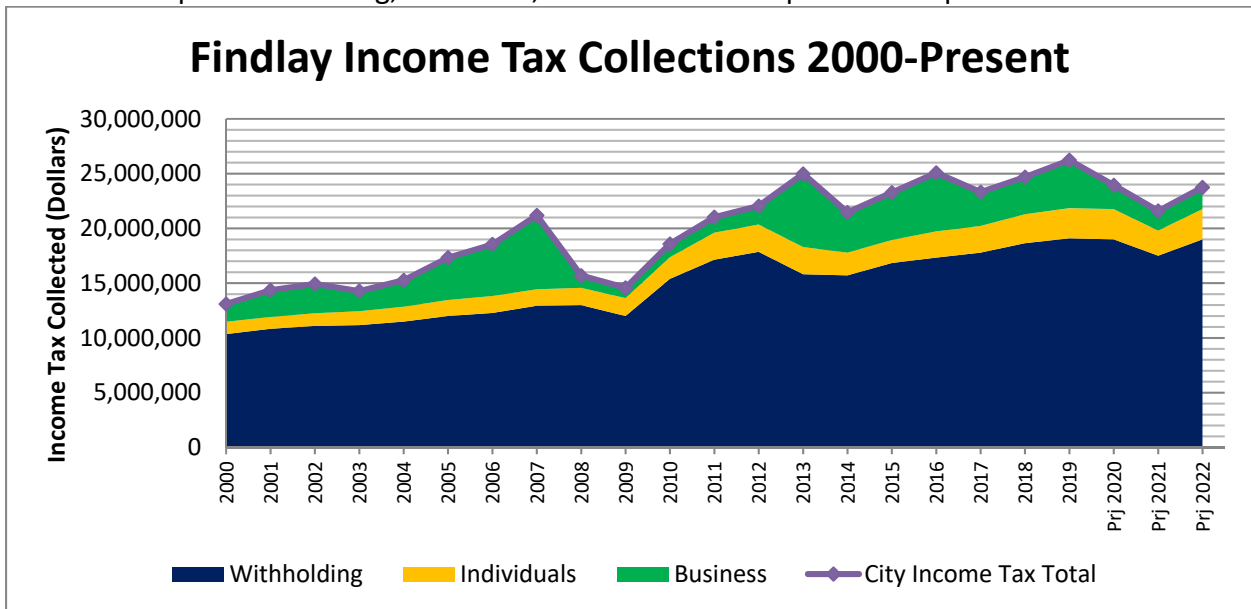
**Real Estate Tax Receipts** growth has improved due to a stronger local economy; however, economic pressures could lead to delinquencies passed on to the City as in 2007. The County

## City of Findlay 2021 Permanent Budget Package

Auditor has stated filings protesting re-valuations were up significantly in 2017 and the City saw additional reductions. Real Estate re-valuations are done by the County every third year which impact our 2020 collection year. Annexations also have an impact on the amounts collected; however, the City does not currently pursue them. The County’s estimate for the 2021 receipts is currently \$2,463,000.



**City Income Tax Collections** are projected at \$23,945,500 (a decrease from 2020). Growth is not likely in withholding, individual or business receipts, due to COVID-19 and the local economy. The 1% income tax has grown an average of 3.8% per year, over the last 4 years. The 1% income tax is made up of withholding, individual, and business receipts tax receipts.

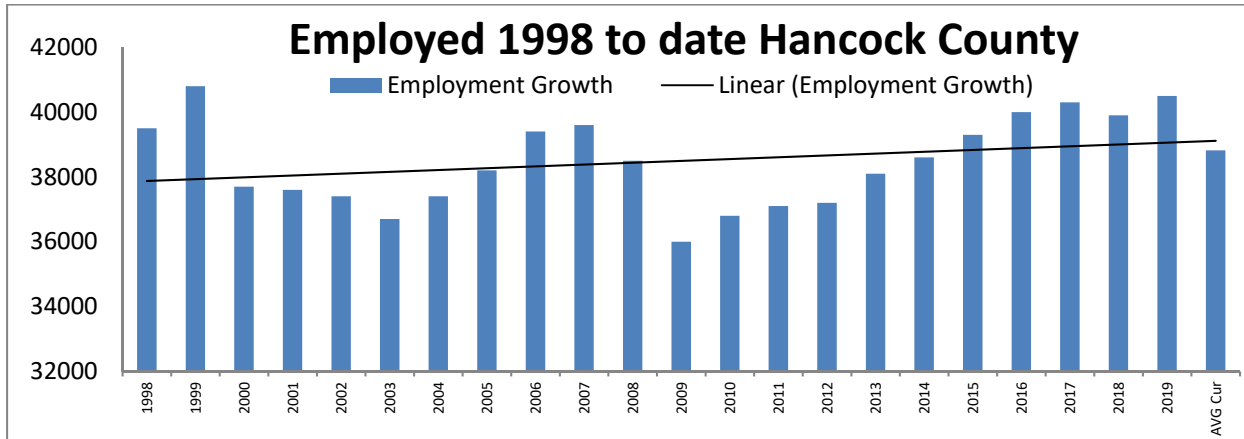


**Employee withholding component of the income tax** has historically been 80% or more of the total income tax receipts. The Jobs and Employment rate (not unemployment rate) are a key component of knowing how receipts are likely to trend. It is notable and should be of some concern that this portion of the income tax collections are not projected to grow over the next two years. They have been projected to shrink 9.8% in 2021 and rebound 10% in 2022 for the purposes of this budget.



## City of Findlay 2021 Permanent Budget Package

Using the State of Ohio data for employment for Hancock County (Findlay is a regional employer) we see the long-term trend since 2000 is growing modestly. Peak average employment of 1999 was exceeded briefly in 2018 and 2019. We also know from the census that the population of Findlay is growing; however, the participation rate has not changed significantly. It also seems we have fewer withholders as a percentage of population; i.e. fewer people supporting greater expenses as compared to the 1990s and 2006-2007. The impact of COVID-19 has been significant.



Income tax receipts are the largest component at approximately 66%, of the General Fund revenue. In the last few years, the number of employed people has grown locally which has contributed to the increased withholding tax receipts. Withholding is the largest component of the City income tax. Continued growth of this component is important and the value of the growth of Marathon Petroleum Corporation, other local companies, as well as newly located companies cannot be understated. *In 2021 it will be important for the elected officials to review trends of this part of the income tax.*

**The business component of income tax receipts** – have always been the most volatile component of the income tax. The updated Federal Tax Code significantly reduced the likelihood of large windfalls moving forward. The business component averaged 15.1% of collections from 2000-2005, for the period of 2008-2012 it averaged only 6.7% of collections. From 2013 to 2019 it averaged 18.5%; however, in 2021 it is only projected to be approximately 8.8% of the total income tax collections.

**The individual component of the income tax receipts** has been a steadfast performer since the year 2000, averaging 9.5% of income tax receipts.

**Projecting receipts** considering the current economic conditions, forecasts from the State and Federal agencies as well as consensus polling of many relevant local businesses shows there is little evidence to support growth for any component of the income tax in 2021. On November 21 of this year, **gross** income tax receipts are projected at \$23,945,000 for 2020, \$21,600,000 for 2021, and \$23,750,000 for 2022. No windfalls are projected or expected based upon information shared with the City Auditor.

## City of Findlay 2021 Permanent Budget Package

**User fees** in general, were not increased as part of this process; however, there are occasionally increases in a few departments. User fees include a large variety of different items (everything from engineering and zoning services to various licenses). The City would benefit from the establishment of a standardized procedure and routine for verifying that these fees are in balance with operational costs. Best practices recommend that an administrative review of the user fees and annual adjustment as part of the standard operating budget adoption process. The Administration has stated that there will be no significant changes in receipts from user fees, fines, operational fees, service charges, reimbursements, etc. The revenues for 2021 and 2022 have been projected as unchanged based on these statements.

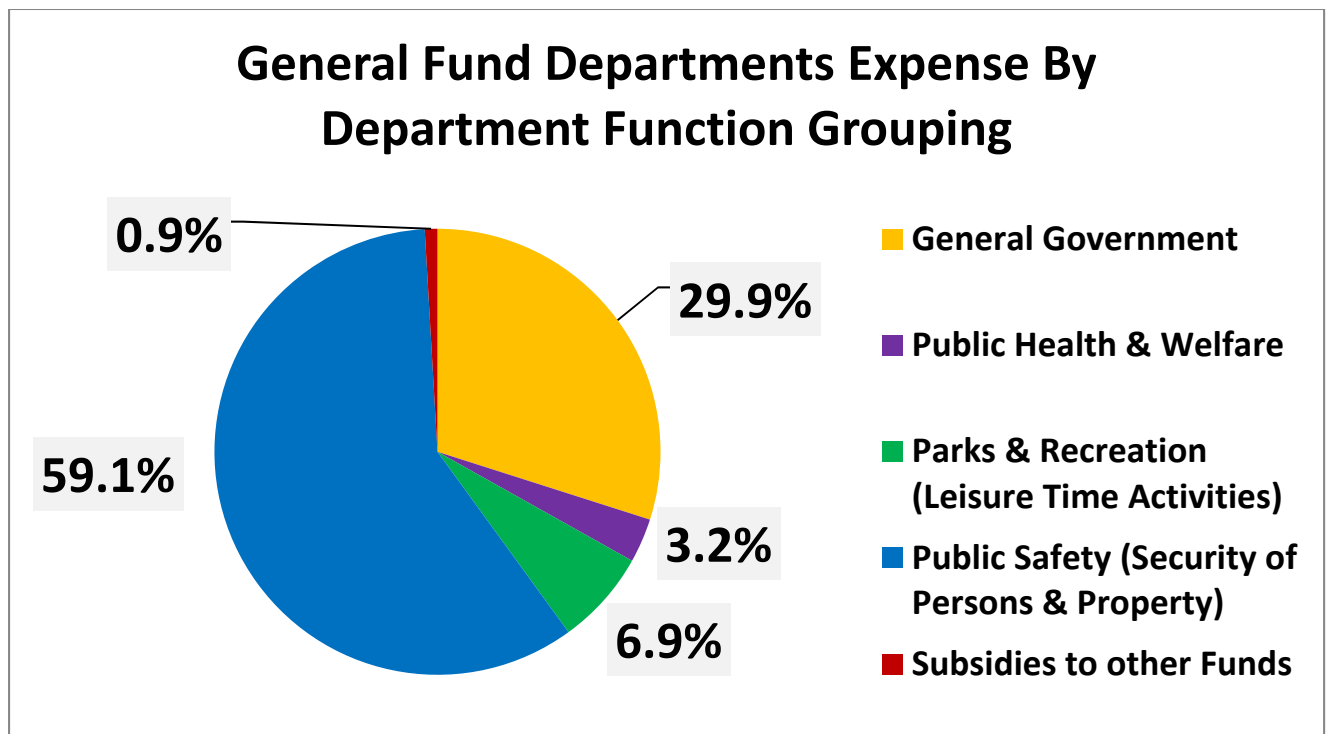
**Grants:** The Government Finance Officers Association (GFOA) has established a best practice regarding establishing a Grants Administration Oversight Committee. Best practices state all grants should be vetted prior to application and acceptance with a thorough financial review including impact analysis on a long-term forecast, to provide a full understanding of the obligation created during the life of the grant and beyond. Once a grant is awarded and accepted by the City, the revenue is adjusted and becomes part of the revised revenue budget in that year.

**Other revenue items,** including but not limited to, some reimbursements, auction receipts, scrap, capital improvement transfers, etc. generally are not budgeted for as part of the traditional operations budget request because they are generally undeterminable in advance. These revenues are posted and appropriated throughout the year as necessary and become part of the revised revenue budget.

**City of Findlay 2021 Permanent Budget Package**

☐ **Expense Budget for the General Fund as Proposed** totals \$29,799,500 for 2021 including subsidies and can be summarized by the general functions performed. The following chart illustrates the breakdown:

General Government	\$8,918,100
Public Health & Welfare	\$954,100
Leisure Time Activities	\$2,047,800
Security of Persons & Property	\$17,607,300
Subsidies	\$272,129

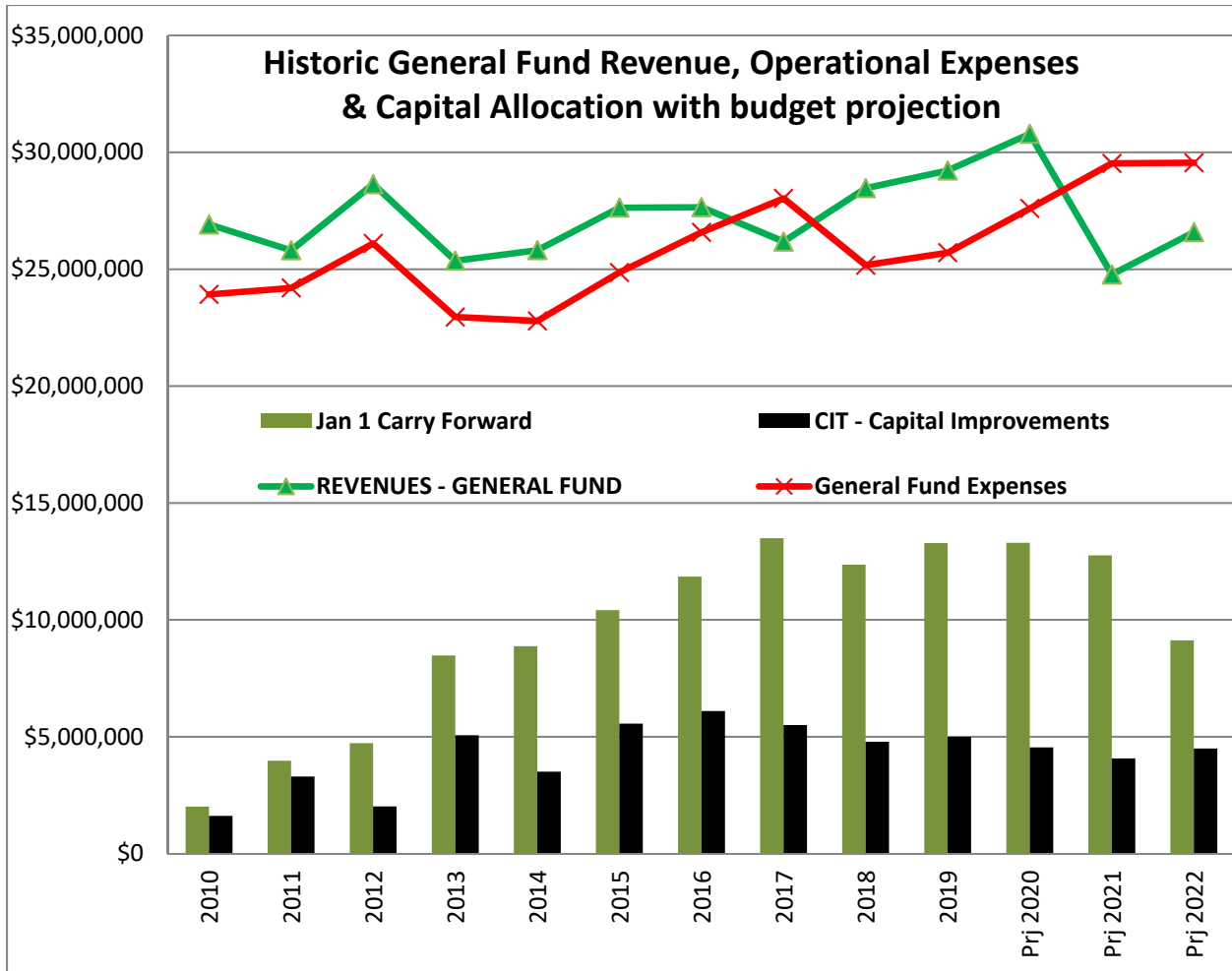


**General Government** includes departments: Council, Mayor, Auditor, Treasurer, Law Director, Municipal Court, Civil Service, Computer Services, General Expense, Human Resources, Service Director, Engineering, and Public Building

**Public Health & Welfare** includes departments: Planning & Zoning, Zoning, and Cemetery

**Leisure Time Activities** includes departments: Parks, Recreation Functions, and Recreation Maintenance

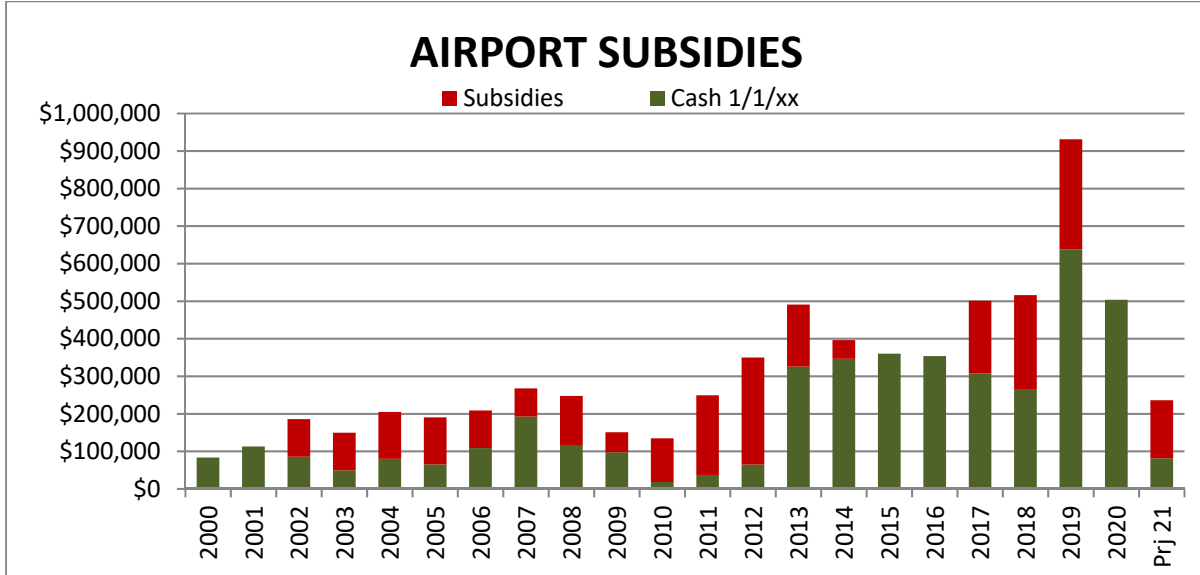
**Security of Persons & Property** includes departments: Police Department, Disaster Services, Dispatch, Fire Department and Safety Director



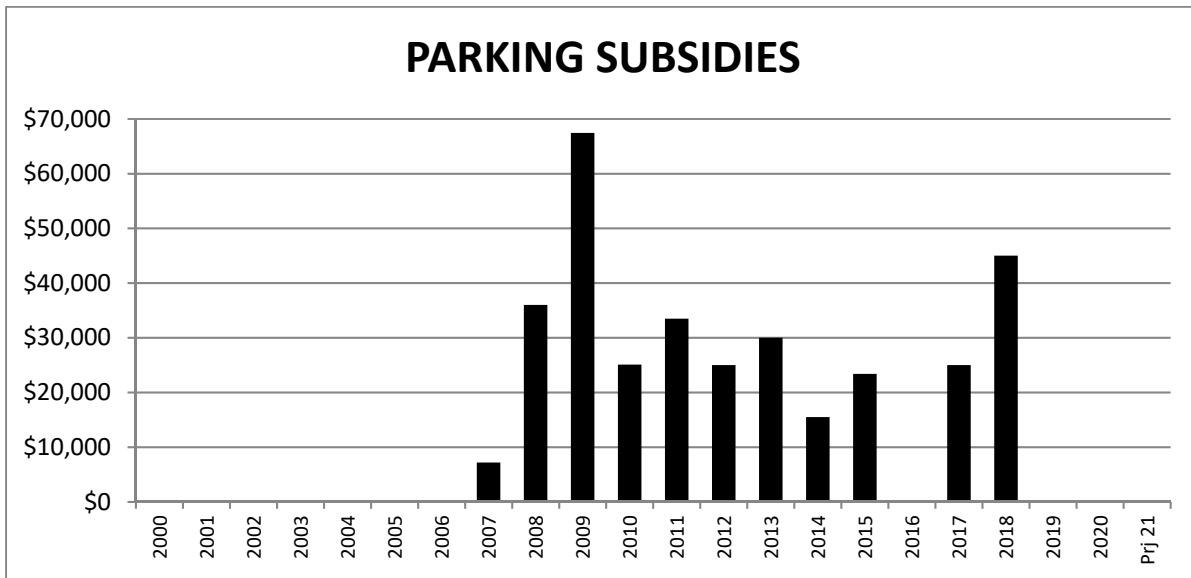
**City Expenses Relative to Revenues:** The City had the first operational deficit since the Great Recession in 2017. Due to large BWC rebates and CARES ACT funding this will not happen in 2020. The graph above shows each year from 2010-2022, the General Fund actual revenue has typically exceeded the actual expenses. However, in the current economic environment, this may be a challenge for the City. Generally, going back to 2010 and prior, the City has had good success in controlling its operational expenses relative to income.

The graph above shows the correlation between General Fund Revenue, January 1 Cash Balance, and the allocation to the CIT Fund-Capital Improvements Restricted account. During the recession, City Council intentionally reduced the CIT Fund-Capital Improvements Restricted Account allocation from the income tax to prevent a shortfall in operations funds. The strategy was successful in light of the fact it was only used for a short period of time; however, the City has spent several years recovering from that shortage of capital funding availability. Best practices state this should never be done over an extended period of time. There is not a contingency plan (as a component of a strategic plan) in place today for a shortfall in revenue or other unexpected large expenditure event.

▣ **Subsidies from General Fund to Cover Other Funds** have been mixed the last several years. Generally, an **Enterprise Fund** is set up to create a self-sustaining (unsubsidized) entity within the governmental operation. Three enterprise operations have regularly been subsidized from the General Fund in recent history.

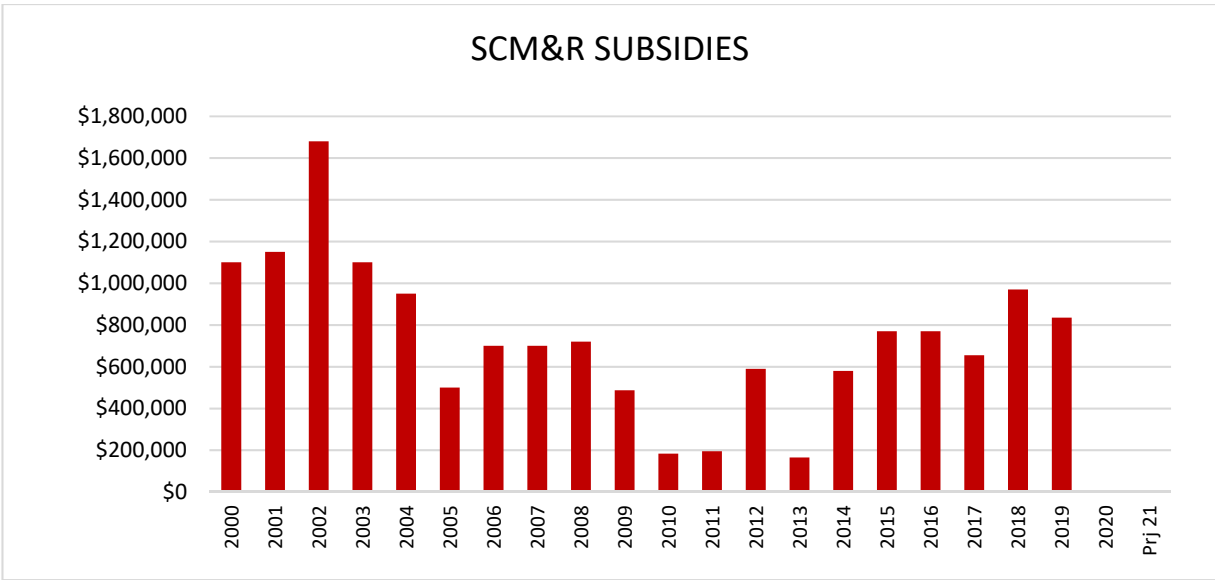


**AIRPORT (Enterprise Fund)** Debt service ended in 2012 freeing up more cash for operations. Prior to 2002 airport had proportionately more jet fuel sales due to more corporate jets onsite. No subsidy was required in 2015, 2016, and 2020; \$155,000 is being budgeted for 2021.

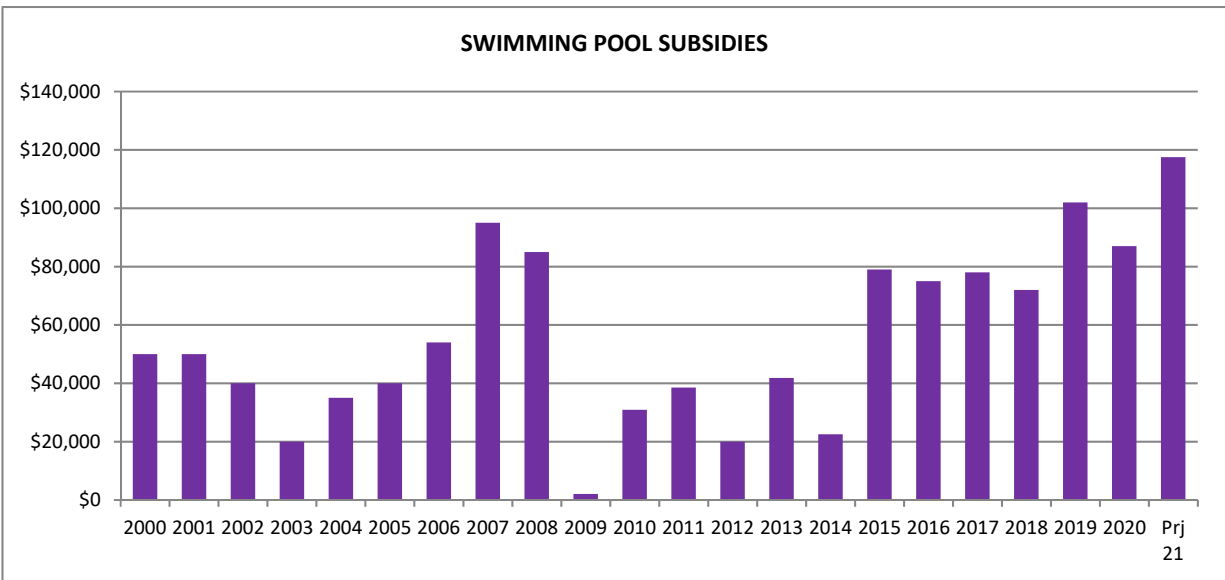


**PARKING (Enterprise Fund)** A significant change was implemented to the fine structure in 2007 including removal of the downtown parking meters resulting in the need for subsidies. Also, requests (in 2018, 2019, 2020) to sell rented lots could have a major impact on the revenues of the fund. No subsidy was required in 2016, 2019 or 2020 and none is being budgeted for 2021.

## City of Findlay 2021 Permanent Budget Package



**SCM&R (Street maintenance portion of Public Works Department)** Budget constraints forced significant cuts to capital maintenance in 2010, 2011, and 2013. It is of significance that no subsidies were needed in 2020 and none are being proposed for 2021 due to the increased gas tax distributions from the State of Ohio.



**SWIMMING POOL (Enterprise Fund)** The City has outsourced the pool functions to the YMCA in 2010 to control City operational costs. Beginning in 2016 the City has guaranteed it will subsidize an additional \$30,000 in losses to the YMCA each year in addition to regular costs. A subsidy of \$117,500 is being proposed for 2021.

## City of Findlay 2021 Permanent Budget Package

**Water Fund (Enterprise Fund)** revenues are projected at \$8,209,000 for 2021 and \$8,258,000 in 2022. Council was made aware in July of 2020 that this Fund is at risk, due to an unappropriated cash balance that appears significantly below best practices. Council's Water and Sewer Committee stated it will address the matter as part of the 2021 budget process.

There have been no rate increases since they were last implemented for 2012. Additionally, adjustments were made in the billing to rebalance the rates between commercial and residential users at that time. Water department management, Engineering, City Auditor, Service Director, and Council will need to work together to ensure that a proper reserve is calculated and maintained in the fund for 2021. Once the capital needs are determined the reserve will be re-evaluated. The Service Director updated the rate model in 2020. Prior to the model update there was a restructuring of the debt in this fund and although debt service is lower its cash balance continues to dwindle.

A comprehensive study of the system's condition with regard to long term capital needs has been completed and the administration is beginning the process of reviewing data. The administration is also exploring the best way to replace the radio read meters City-wide, this will be costly and should be factored into any capital considerations during an in-depth review of the capital improvements plan proposed in 2020. An operational inspection of the large water meter accuracy has been funded and is considered a positive first step.

*City Council has real opportunity here for financial planning that most communities do not get due to the fund debt and cash position. To that end legislation was passed requesting a performance audit of this operation. The State Audit was completed in 2020 and reflected positively on the operations; however, it is of significance that strategic planning needs completed.*

**WPC (Sewer) Fund** revenues are projected at \$9,666,500 for 2021 and \$9,718,400 for 2022. There have been no rate increases since they were last implemented for 2012. Sewer department management, Engineering, City Auditor, Service Director, and Council will need to work together to ensure that a proper reserve is calculated and maintained in the fund for 2021. Once the capital needs are determined the reserve will be re-evaluated. The Service Director updated the rate model in 2020. Prior to the model update there was a restructuring of the debt in this fund.

*City Council has real opportunity here for financial planning that most communities do not get due to the fund debt and cash position. To that end legislation was passed requesting a performance audit of this operation. The State Audit was completed in 2020 and reflected positively on the operations; however, it is of significance that strategic planning needs completed.*

**Airport Fund (Enterprise Fund)** There is a subsidy of \$154,600 proposed for this fund in 2021. (see Operations Subsidies from General Fund). This fund started 2020 with \$500,000 in cash which was spent down to a projected \$81,000 throughout the year. A managerial review of the fuel pricing

## City of Findlay 2021 Permanent Budget Package

strategies being used will be helpful to ensure the City continues to move toward fuel sale revenues funding fuel purchases above and beyond the projected expense budget for any given year.

As with any enterprise fund, the goal should be to cover operational expenses and maintain a healthy reserve balance. In 2012 the final debt payment was made, which has contributed to an improved financial position of this fund at that time. A target reserve balance of approximately \$300,000 or three months of its annual operational costs would be the best practice amount.

**Parking Fund (Enterprise Fund)** This fund was not subsidized in 2019, 2020 and no subsidy is proposed for 2021 (see Operations Subsidies From General Fund). Revenues for this fund come from rents and parking fees and fines collected. City Council has been approached several times by the Alliance economic development as well as private persons to sell various lots. Any sale of parking lots generating revenue would certainly have an impact on the cash flow of the fund and potentially create the need for a General Fund subsidy.

**5-Year Operations Forecast** The City does not have a formal forecast model or projections to show long-term (3-5 year) sustainability of the expense budget with regard to expected revenues and capital project funding across major funds. Historically, the City has consistently planned in a conservative fashion paying cash for expenditures whenever the revenue receipts allowed. In 2017 Council adopted a change to its rules creating a Strategic Planning Committee which is discussing creating a 5-year strategic plan including a 5-year operations forecast.

The contingency planning component of a 5-year forecast and strategic plan is an important aspect not to be ignored. Keeping in mind the length of the current economic growth cycle and the impact of COVID-19, it would be prudent to move forward to develop and formally agree on a strategy. Council with the Mayor's support voted down moving forward with a formal strategic plan in 2020. The Government Finance Officers Association (GFOA) Recommended Budget Practices state as part of adopted financial policies: ***"A government should have a policy to guide the financial actions it will take in the event of emergencies, natural disasters, or other unexpected events... The policy should be publicly discussed and reviewed periodically."*** This has yet to be done by the City.

**City Operating Budget Comparison** (Chart follows)

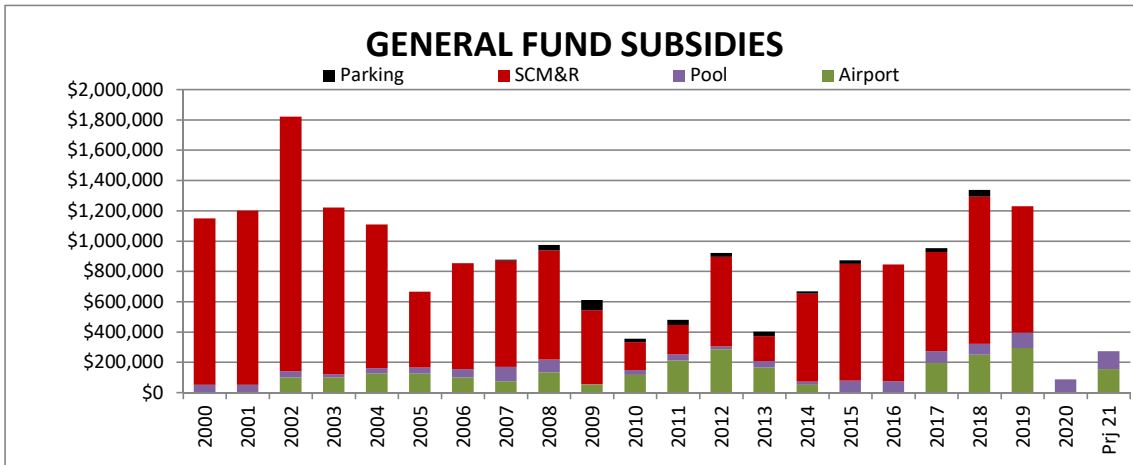
**Employee Count and Full-Time Equivalent (FTE) Calculation** (Chart follows)

**Debt Services, Pension Funds, and Miscellaneous Funds** (Chart follows)



# OPERATIONS SUBSIDIES FROM GENERAL FUND

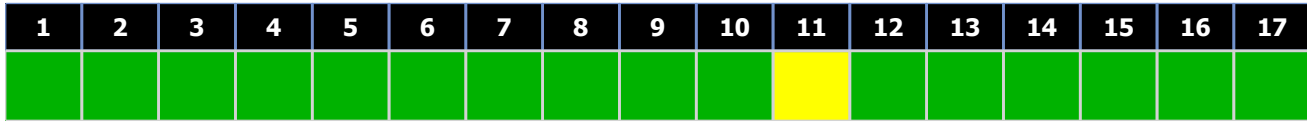
	ENTERPRISE FUND	ENTERPRISE FUND	ENTERPRISE FUND		
	<u>PARKING</u> <u>SUBSIDIES</u>	<u>SCM&amp;R</u> <u>SUBSIDIES</u>	<u>POOL SUBSIDIES</u>	<u>AIRPORT</u> <u>SUBSIDIES</u>	
				<u>ANNUAL TOTALS</u> <u>FROM GF</u>	
1994	\$0	\$530,807	\$21,756	\$38,011	\$590,574
1995	\$0	\$460,200	\$32,650	\$50,000	\$542,850
1996	\$0	\$758,625	\$52,950	\$0	\$811,575
1997	\$0	\$780,000	\$30,000	\$0	\$810,000
1998	\$0	\$848,300	\$19,000	\$0	\$867,300
1999	\$0	\$550,000	\$50,000	\$0	\$600,000
2000	\$0	\$1,100,000	\$50,000	\$0	\$1,150,000
2001	\$0	\$1,150,000	\$50,000	\$0	\$1,200,000
2002	\$0	\$1,680,000	\$40,000	\$100,000	\$1,820,000
2003	\$0	\$1,100,000	\$20,000	\$100,000	\$1,220,000
2004	\$0	\$950,000	\$35,000	\$125,000	\$1,110,000
2005	\$0	\$500,000	\$40,000	\$125,000	\$665,000
2006	\$0	\$700,000	\$54,000	\$100,000	\$854,000
2007	\$7,202	\$700,000	\$95,000	\$75,000	\$877,202
2008	\$36,000	\$720,000	\$85,000	\$133,000	\$974,000
2009	\$67,432	\$486,981	\$2,063	\$53,435	\$609,911
2010	\$25,078	\$183,429	\$30,894	\$116,574	\$355,975
2011	\$33,481	\$195,184	\$38,505	\$212,282	\$479,453
2012	\$25,000	\$590,000	\$20,000	\$285,000	\$920,000
2013	\$30,000	\$165,000	\$41,810	\$165,000	\$401,810
2014	\$15,500	\$580,000	\$22,500	\$50,000	\$668,000
2015	\$23,400	\$770,000	\$79,000	\$0	\$872,400
2016	\$0	\$770,000	\$75,000	\$0	\$845,000
2017	\$25,000	\$655,000	\$78,000	\$194,000	\$952,000
2018	\$45,000	\$970,000	\$72,000	\$250,000	\$1,337,000
2019	\$0	\$835,000	\$102,000	\$293,000	\$1,230,000
2020	\$0	\$0	\$87,000	\$0	\$87,000
Prj 21	\$0	\$0	\$117,520	\$154,609	\$272,129



City of Findlay  
Hancock County  
Year Ended: December 31, 2019  
Accounting Basis: GAAP

Final 2019 Report

2019 Financial Health Indicators at a Glance:



Critical Outlook Financial Health Indicators: 0

Cautionary Outlook Financial Health Indicators: 1

Critical Outlook

Cautionary Outlook

Positive Outlook

Not Applicable

(Please refer to the last page for definitions)

**STATUTORY REQUIREMENT** Ohio Revised Code Section 118.025 requires the Auditor of State to “develop guidelines for identifying fiscal practices and budgetary conditions, amongst municipal corporations, counties, and townships that, if uncorrected, could result in a future declaration of fiscal watch or emergency.” In addition to these fiscal caution guidelines, the Auditor of State has developed Financial Health Indicators (FHI).

**FINANCIAL HEALTH INDICATORS (FHI)** are a series of financial information, percentages, and ratios gathered from annual financial statements, filed by the local governments, which are useful in predicting financial stability. FHI will be used to recognize early signs of fiscal stress at specific local governments and take a proactive approach to monitoring or assisting these local governments, rather than only a reactive approach after declaration of fiscal caution, watch, or emergency.

Seventeen (17) FHI have been identified as useful in determining signs of fiscal stress. Sixteen (16) of the indicators are based on information derived from the entity’s audited financial statements. Indicator 17 is based on the citations/recommendations results from the most current audits.

**HOW TO ANALYZE FHI** No individual FHI is of use in identifying overall fiscal stress. These indicators must be considered together to obtain insight as to whether or not an entity is experiencing the signs of fiscal stress. The entity should review, in detail, any individual FHI identified as having a critical or cautionary outlook to determine areas of potential concern that would require evaluation of goals/objectives in order to ensure fiscal stability is maintained.

**Important!** Historically, based on entities that have been place in fiscal distress (fiscal caution, fiscal watch or fiscal emergency) reporting under the **Generally Accepted Accounting Principles** (GAAP) basis of accounting:

- Entities may experience fiscal stress when at least **six (6)** critical (red) FHIs are reflected.
- Entities may experience fiscal stress in two to three years when at least **eight (8)** critical (red) and/or cautionary (yellow) FHIs are reflected.

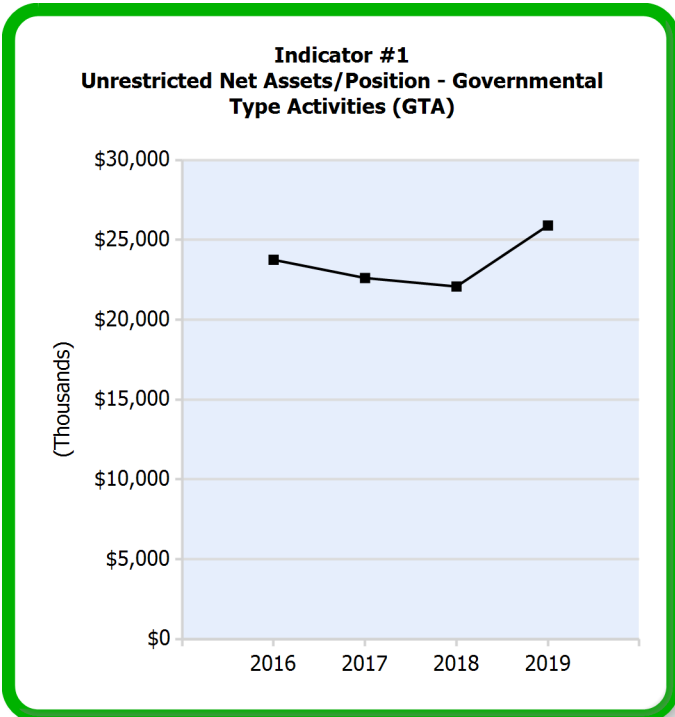
The effects of implementation of GASB 68/75 for pensions/other post employment benefits have been removed from the applicable line items for consideration of Financial Health Indicators 1, 3, 13 and 16.

Please refer to the accompanying spreadsheet for calculation of the each Financial Health Indicator, the Financial Statement Data used in those calculations, and the type of audit opinion issued for audited financial statements.

City of Findlay  
Hancock County  
Year Ended: December 31, 2019  
Accounting Basis: GAAP

Final 2019 Report

**Indicator #1 - Positive Outlook**



**Unrestricted Net Assets/Position of Governmental Type Activities (GTA)**

Unrestricted net assets/position represents the portion of net position that has no related liabilities or restriction as to use.

***Description of indicator and what it means:***

This indicator identifies when an entity has a declining or negative unrestricted net assets/position.

***Why is it important?***

This indicator identifies if net assets/position is available for unrestricted purposes. Although unrestricted net assets/position may not be in liquid form, it is important to have net assets/position available and unrestricted as to use. If an entity's unrestricted net assets/position is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.

**Critical Outlook**– Zero or negative amount

**Cautionary Outlook** – Decline between the current and prior year by more than a 1%

**Indicator #2 - Positive Outlook**

**Unassigned Fund Balance of the General Fund**

Unassigned fund balance is the portion of fund balance that has no related liabilities or has not otherwise been obligated.

***Description of indicator and what it means:***

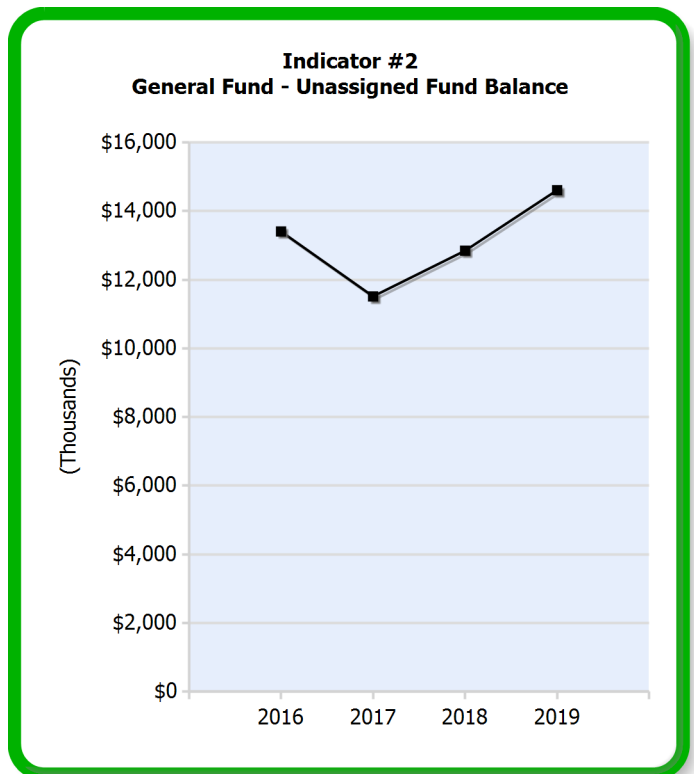
This indicator identifies when an entity has a declining or negative unassigned fund balance.

***Why is it important?***

This indicator identifies if fund balance is available for unrestricted purposes. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions as to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.

**Critical Outlook** – Zero or negative amount

**Cautionary Outlook** – Decline between the current and prior year by more than a 1%



City of Findlay  
Hancock County  
Year Ended: December 31, 2019  
Accounting Basis: GAAP

Final 2019 Report

**Indicator #3 - Positive Outlook**

**Change in Unrestricted Net Assets/Position - GTA**

**Description of indicator and what it means:**

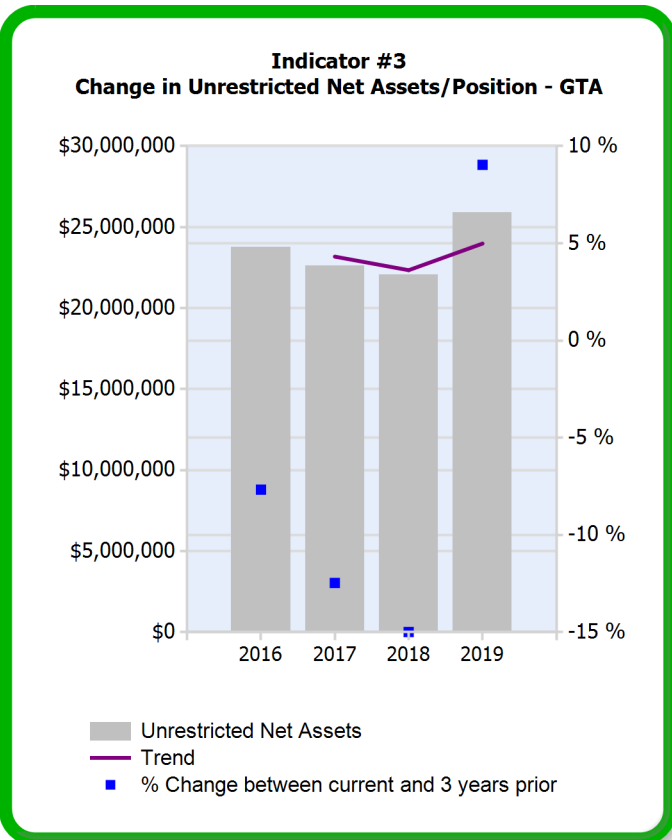
This indicator identifies changes (increases or decreases) in unrestricted net assets/position from the prior years to the current year and is useful in identifying local governments whose unrestricted net assets/position is deteriorating.

**Why is it important?**

A declining unrestricted net assets/position can be a sign of fiscal stress. This indicator is important in identifying a trend of deteriorating unrestricted net assets/position as well as how rapidly it is deteriorating.

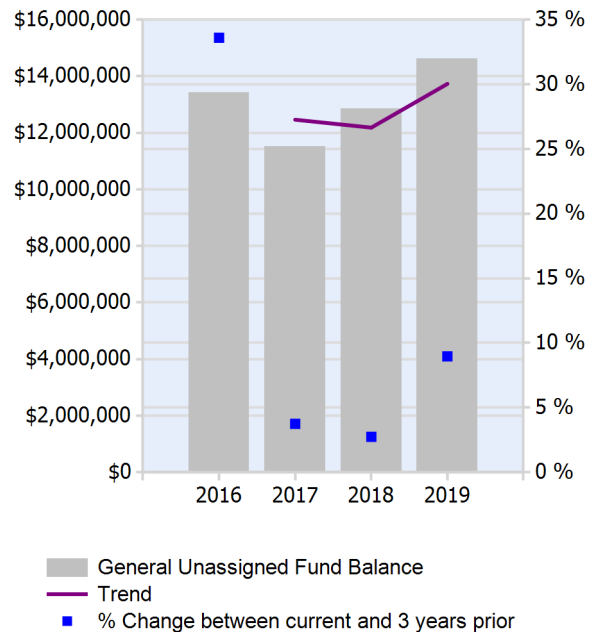
**Critical Outlook** – The current period and at least two of the previous three periods reflect a zero or negative amount **OR** a rapidly declining trend defined as a decline in each of the last 3 periods with a drop of greater than 20%

**Cautionary Outlook** – Declining trend defined as a decline in each of the last 3 periods with a drop of 10% to 20%



**Indicator #4 - Positive Outlook**

**Indicator #4  
Change in General Fund Unassigned Fund Balances**



**Change in General Fund Unassigned Fund Balances**

**Description of indicator and what it means:**

This indicator identifies changes (increases or decreases) in unassigned general fund balance from the prior years to the current year and is useful in identifying local governments whose unassigned general fund balance is deteriorating.

**Why is it important?**

A declining unassigned general fund balance can be a sign of fiscal stress. This indicator is important in identifying a trend of deteriorating unassigned general fund balance as well as how rapidly it is deteriorating.

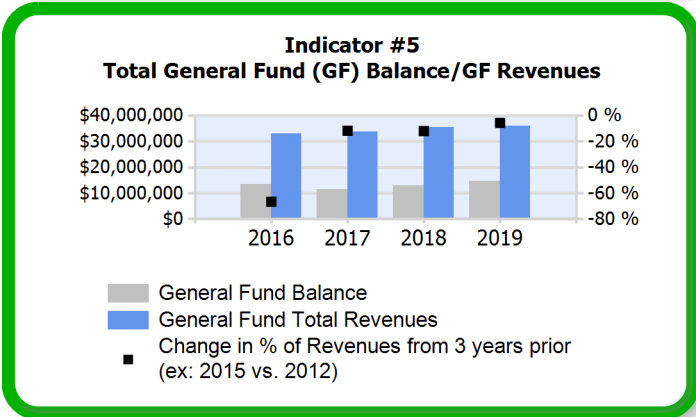
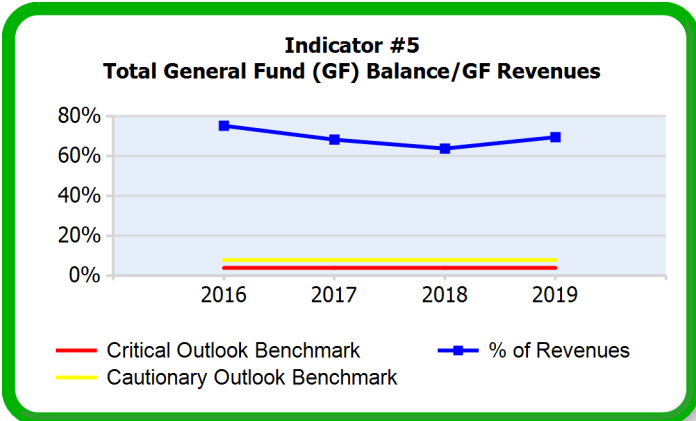
**Critical Outlook** – The current period and at least two of the previous three periods reflect a zero or negative amount **OR** a rapidly declining trend defined as a decline in each of the last 3 periods with a drop of greater than 20%

**Cautionary Outlook** – Declining trend defined as a decline in each of the last 3 periods with a drop of 10% to 20%

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**Indicator #5 - Positive Outlook**



**Total General Fund (GF) Balance/GF Revenues**

**Description of indicator and what it means:**

This indicator identifies reserves available in the General Fund. The larger the reserve the better the entity is able to absorb, in the short term, the impact of sudden revenue loss or significant increases in operating costs and begin planning financial adjustments.

**Why is it important?**

This indicator identifies a low reserve of fund balance even if Indicators 1 through 4 do not indicate negative unrestricted net assets/position or unassigned fund balance.

**Critical Outlook** – Negative percentage, very low percentage (<1/24th or 4%), **OR** if fund balance is less than a 2 month carryover (17%), a rapidly declining trend defined as a drop of 10% or greater over a 3 year period.

**Cautionary Outlook** – Low percentage (< 1/12th or 8%) **OR** if fund balance is less than a 2 month carryover (17%), a declining trend defined as a drop of 5% - 10% over a 3 year period **OR** if fund balance is less than 6 months (50%), a decline in each of the last 3 periods.

**Indicator #6 - Positive Outlook**

**Decline in General Fund Property Tax Revenue**

**Description of indicator and what it means:**

This indicator reflects the percentage change from year to year for property tax revenue.

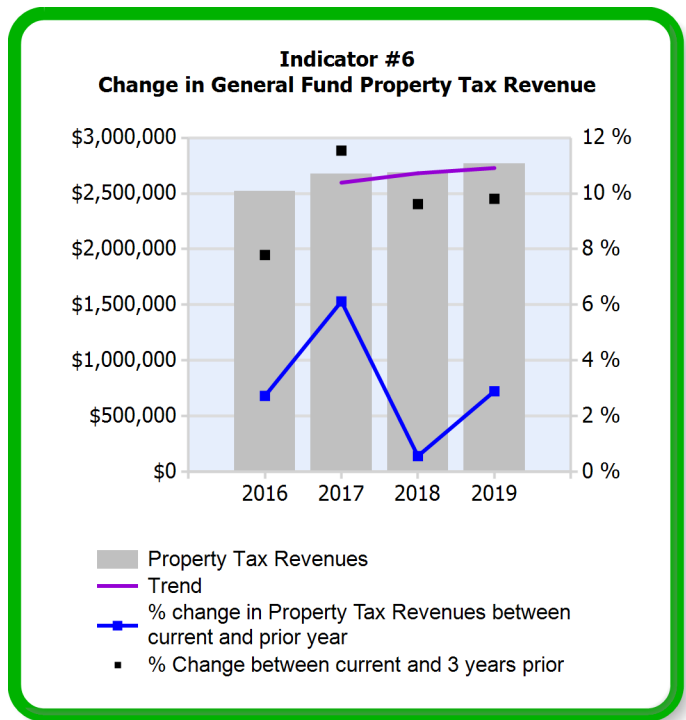
**Why is it important?**

This indicator reflects declines in property tax revenues and is an indication that an entity may be facing financial hardship due to declines in significant revenue sources. It also will reflect the need for additional sources of revenue to maintain stability.

**Critical Outlook** – If Property Tax Revenues represent 7-20% of Total General Fund Revenues(#), a trend of declining tax revenue over the last 3 years in excess of 20% **OR** if Property Tax Revenues represent greater than 20% of Total General Fund Revenues(#), a trend of declining tax revenue over the last 3 years in excess of 10%.

**Cautionary Outlook** – Decline in property tax revenue from the current to the prior year by more than 1%

# - Please refer the accompanying data sheet for the calculation of the % of total revenue



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**Indicator #7 - Positive Outlook**

**Decline in General Fund Income Tax Revenue**

**Description of indicator and what it means:**

This indicator reflects the percentage change from year to year for income tax revenues.

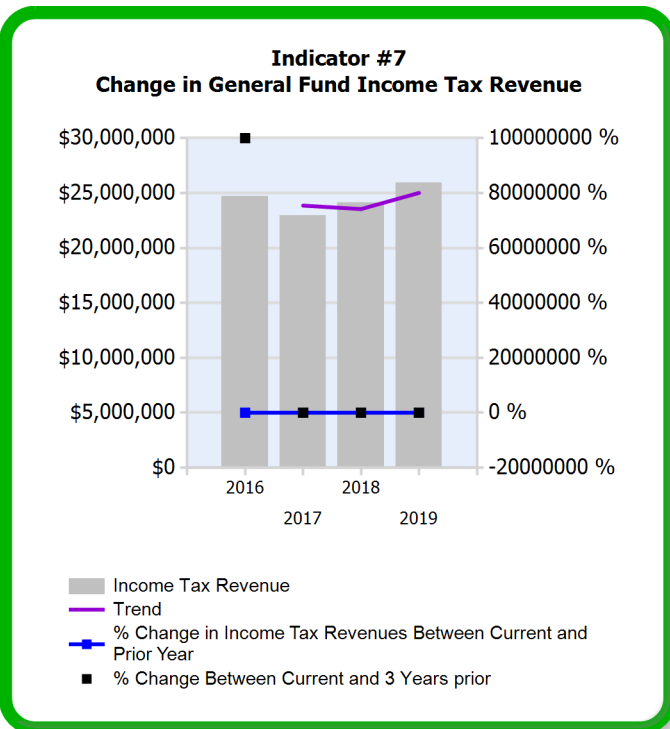
**Why is it important?**

This indicator reflects declines in this revenue type and is an indication that an entity may be facing financial hardship due to declines in significant revenue sources. It also will reflect the need for additional sources of revenue to maintain stability.

**Critical Outlook** – If Income Tax Revenues represent 7-20% of Total General Fund Revenues(#), a trend of declining tax revenue over the last 3 years in excess of 20% **OR** if Income Tax Revenues represent greater than 20% of Total General Fund Revenues(#), a trend of declining tax revenue over the last 3 years in excess of 10%

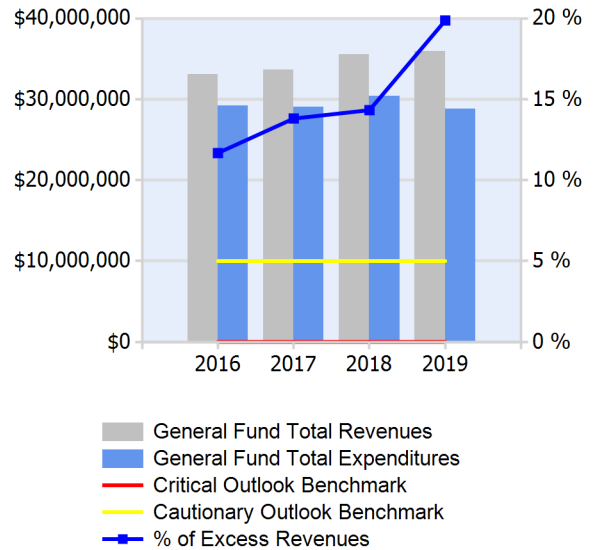
**Cautionary Outlook** – Decline in income tax revenue from the current to the prior year by more than 1%

# - Please refer the accompanying data sheet for the calculation of the % of total revenue



**Indicator #8 - Positive Outlook**

**Indicator #8  
Percentage of General Fund Revenues that Exceed  
General Fund Expenditures**



**Percentage of General Fund Revenues that Exceed  
General Fund Expenditures**

**Description of indicator and what it means:**

This indicator is calculated as total General Fund revenues less total General Fund expenditures, divided by total General Fund revenues. It will provide an indication of operating deficits and the size of the operating deficit compared to the current year budget. An operating deficit is the difference between revenues and expenditures. If expenditures exceed revenues, an operating deficit exists.

**Why is it important?**

This indicator is important because it reflects if an operating deficit exists, but also emphasizes the size of the deficit as compared to the current year's budget. This is an indication of the shortage in the current budget. A trend of operating deficits indicates potential financial hardship.

**Critical Outlook** – Negative percentage

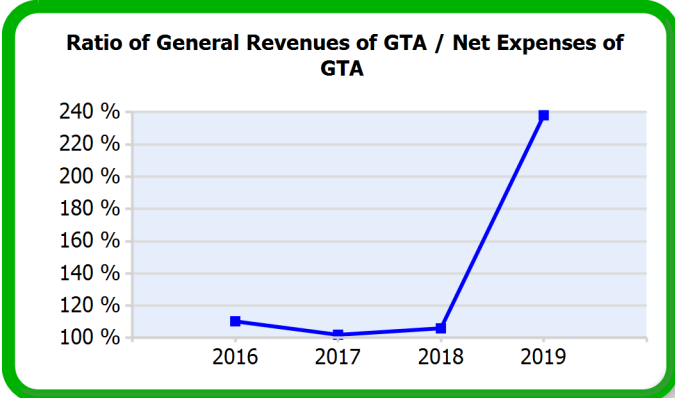
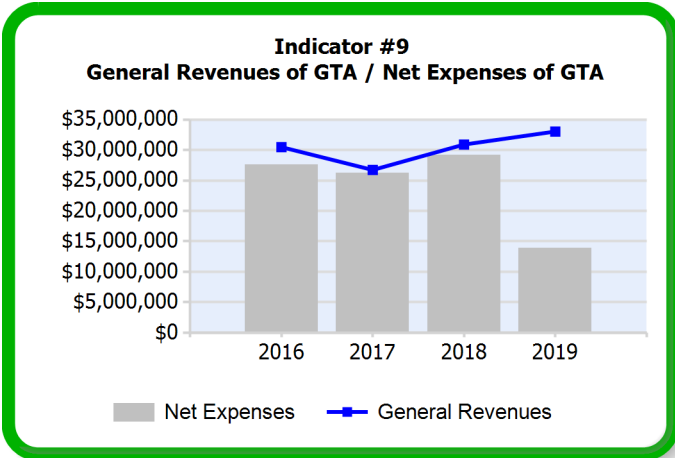
**Cautionary Outlook** – Low percentage (< 1/20th or 5%)



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**Indicator #9 - Positive Outlook**



**General Revenues of GTA / Net Expenses of GTA**

**Description of indicator and what it means:**

The ratio of this indicator reflects coverage of net expenses by general revenues. This indicator determines if, on a government-wide basis, expenses are exceeding revenues. For example, local taxes, unrestricted revenues (e.g. investment earnings) and unrestricted grants should be sufficient to meet expenses not covered by program revenues. Net Expense is total expense less program revenues. Program revenues include charges for services (e.g. fees and fines), operating grants and capital grants.

**Why is it important?**

This indicator is important to be aware if a shortage in revenues to cover expenses exists. A declining trend would indicate fiscal stress.

**Critical Outlook** – Ratio less than 100%

**Cautionary Outlook** – Declining trend of at least 3 years

**Indicator #10 - Positive Outlook**

**General Fund Intergovernmental Revenues as a Percentage of Total General Fund Revenues**

**Description of indicator and what it means:**

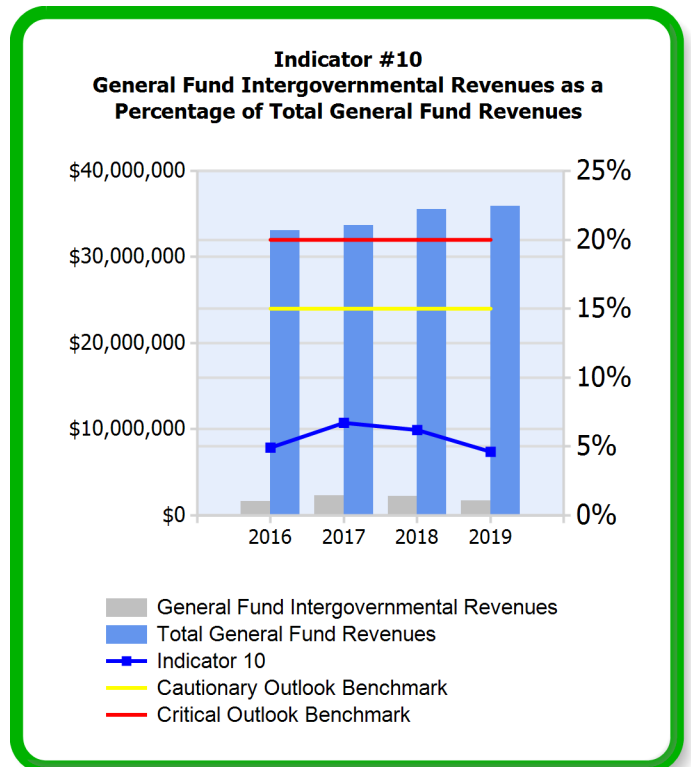
This indicator will reflect an over-reliance on intergovernmental revenues which are subject to state and federal budget cuts. A high percentage suggests the entity is heavily reliant on external governmental organizations for grants, entitlements, or shared revenues; and therefore, vulnerable to decreases in these revenue sources.

**Why is it important?**

It is important to be aware of the percentage of total revenues that are not considered “own-source,” or local sources of revenue. Understanding the percentage of total revenues derived from intergovernmental sources is important when trying to maintain fiscal stability while dealing with an economic downturn.

**Critical Outlook** – Ratio greater than 20%

**Cautionary Outlook** – Ratio between 15% - 20%



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### Indicator #11 - Cautionary Outlook

#### Condition of Capital Assets

**Description of indicator and what it means:**

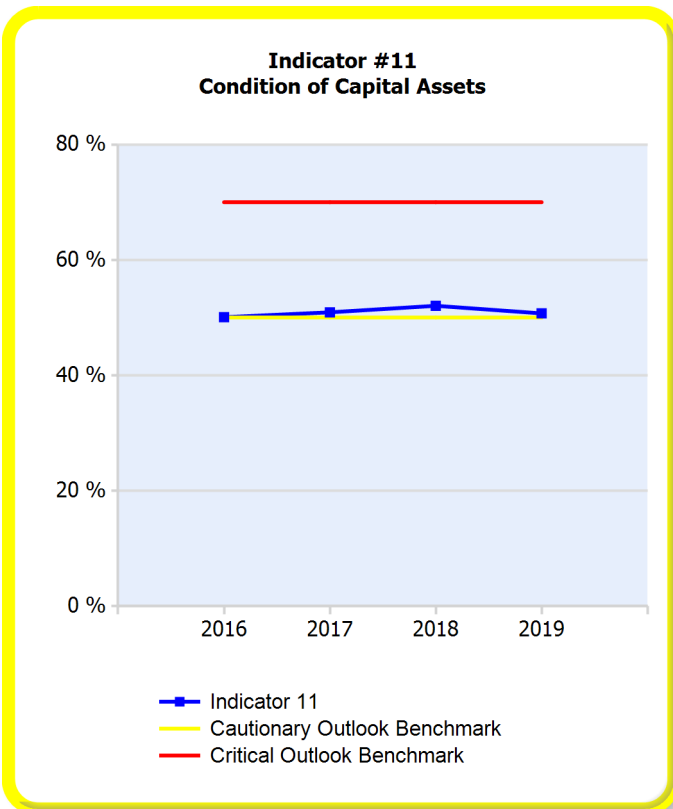
This indicator is accumulated depreciation as a percentage of depreciable capital assets. This indicator will identify apparent situations in which repair or replacement of the local government's capital assets will be necessary. A high percentage indicates capital assets replacement is imminent, and the entity may be delaying replacement of capital assets or significant repairs for cash flow purposes.

**Why is it important?**

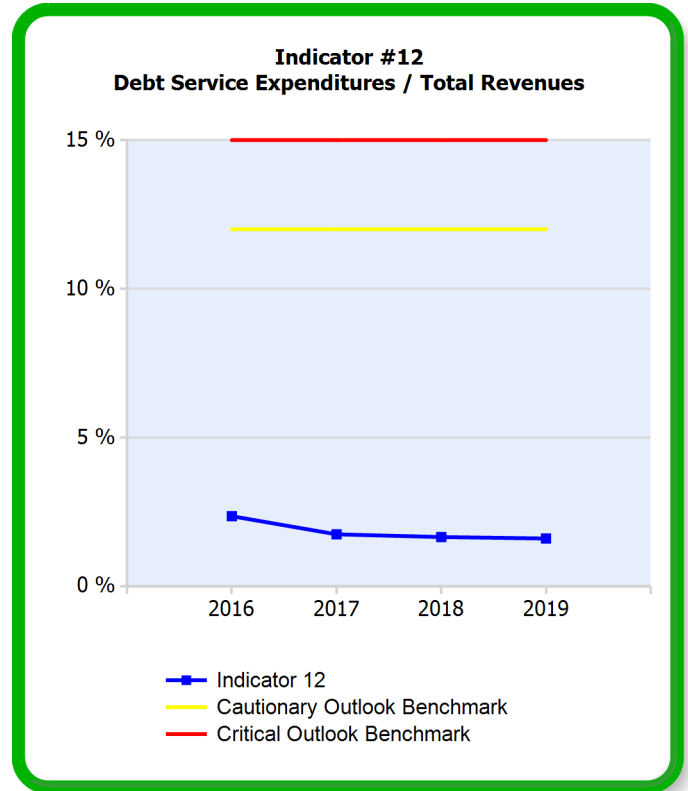
When an entity delays improving or replacing capital assets in order to maintain cash flows for other purposes, improvements and replacements become absolutely necessary and may contribute to financial hardship on an already strained budget.

**Critical Outlook** – Ratio greater than 70%

**Cautionary Outlook** – Ratio between 50% - 70%



### Indicator #12 - Positive Outlook



#### Debt Service Expenditures / Total Revenues

**Description of indicator and what it means:**

This indicator is total debt service expenditures divided by total revenues (for all governmental funds). This indicator identifies the percentage of the budget used/needed for repayment of debt.

**Why is it important?**

Higher debt service expenditures to total revenues is unfavorable since the entity spends more of its current budget on debt repayment. An increasing trend of debt service expenditures to total revenues may mean the percentage of budget dedicated to debt payments is increasing; and therefore, less revenue will be available for capital asset repair/replacement or meeting current operating demands.

**Critical Outlook** – Ratio greater than 15%

**Cautionary Outlook** – Ratio between 12% - 15%



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**Average Daily Expenses or Expenditures Ratio  
(Indicators 13, 14 & 15)**

**Description of indicator and what it means:**

Indicators 13, 14 and 15 identify the number of days the local government's unrestricted net assets/position, unassigned fund balance, and cash and investments will sustain the entity. The indicators are based on the daily average expenses/expenditures.

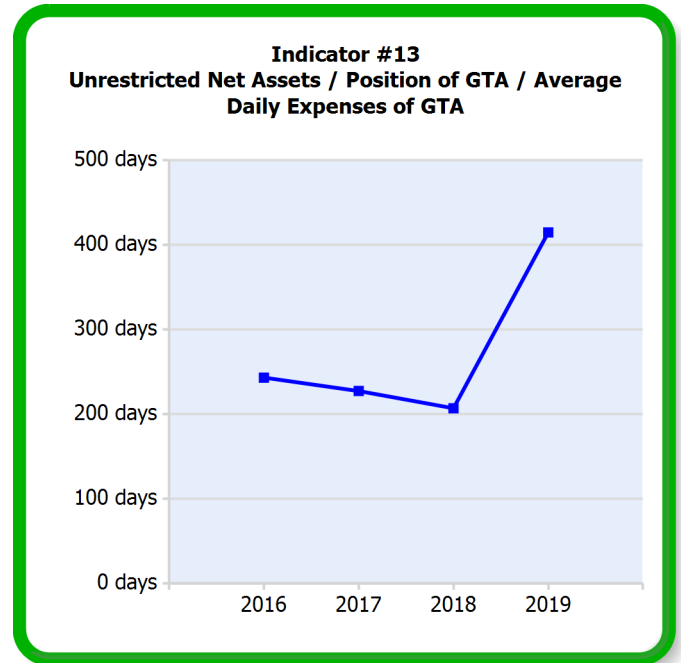
**Why is it important?**

These indicators are important because they identify the number of days the entity may operate using their unrestricted net assets/position, unassigned fund balance, and cash and investments. The fewer days the entity can operate, the more financial stress they are under. These indicators provide an early indication of an entity's need to adjust their financial/expenditure planning.

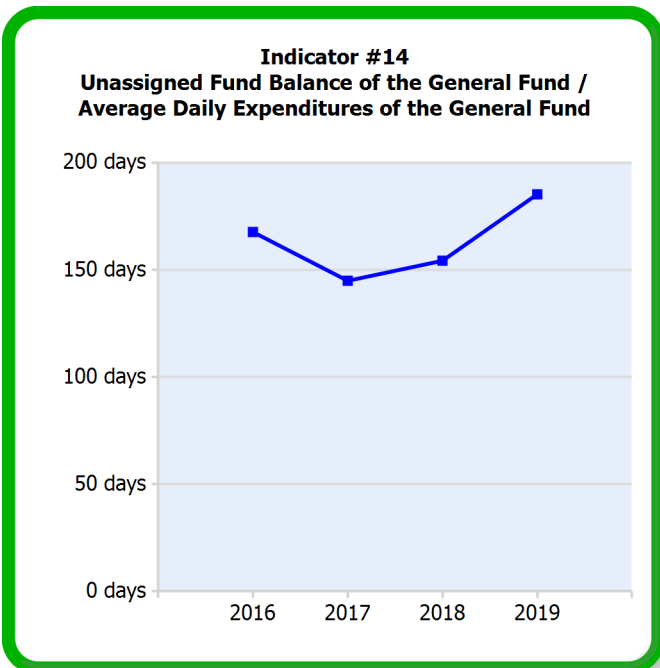
**Critical Outlook**– Zero days or below

**Cautionary Outlook** – Less than 30 days

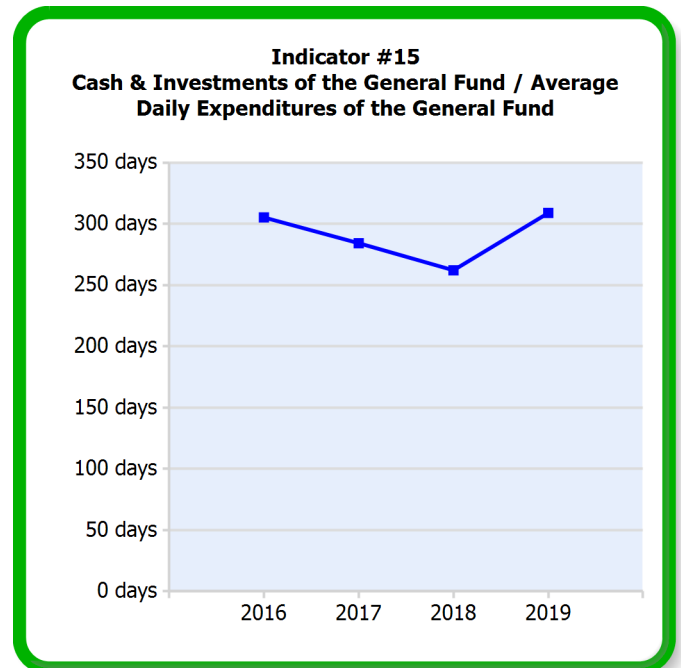
**Indicator #13 - Positive Outlook**



**Indicator #14 - Positive Outlook**



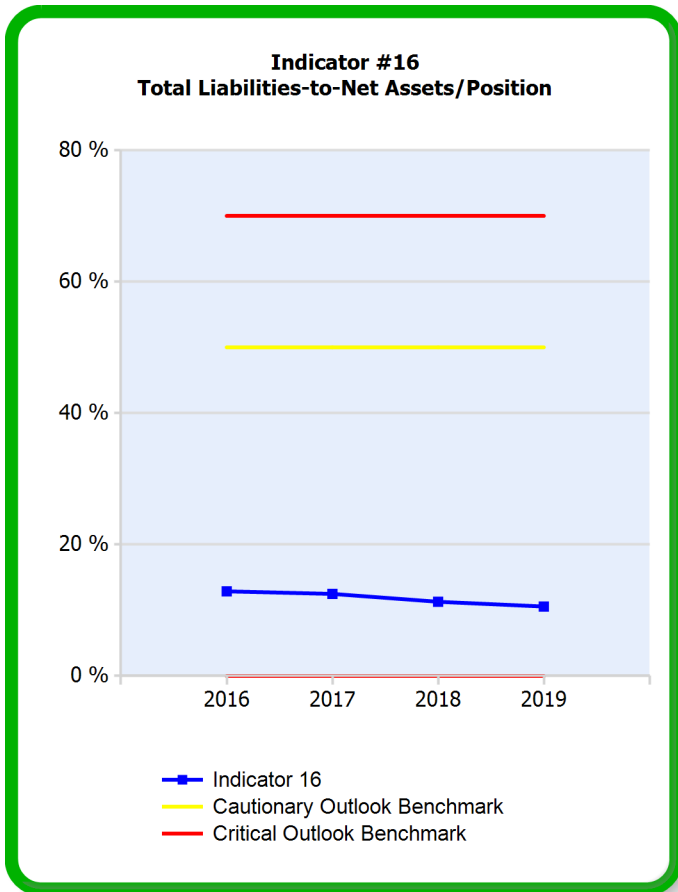
**Indicator #15 - Positive Outlook**



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**Indicator #16 - Positive Outlook**



**Total Liabilities-to-Net Assets/Position**

**Description of indicator and what it means:**  
This indicator is the ratio of total liabilities of GTA divided by total net assets/position of GTA and indicates the percentage of every dollar of resources available for providing public services that is owed by the entity.

**Why is it important?**  
This indicator identifies entities that are overextended in terms of the percentage of every dollar which is owed to others.

**Critical Outlook** – Negative ratio (which indicates negative net assets) OR ratio greater than 70%  
**Cautionary Outlook** – Ratio between 50% - 70%

**Indicator #17 - Positive Outlook**

**Budgetary Non-Compliance and/or Unreconciled/Unauditable Financial Records?**

**Description of indicator and what it means:**  
This indicator identifies if an entity's recent audit reports include budgetary non-compliance and/or unreconciled/unauditable financial records. Results are presented for the four (4) most recently audited years; however, the indicator #17 determination is only based on the current and prior two (2) audited years.

**Why is it important?**  
This indicator will reflect if an entity is not complying with Ohio budgetary law and/or proper accounting methods. Maintaining accurate, reconciled accounting records and adherence to Ohio budgetary law is a significant factor in maintaining fiscal stability.

**Critical Outlook** – Direct and material audit finding(s) described above for the current and prior two audit years

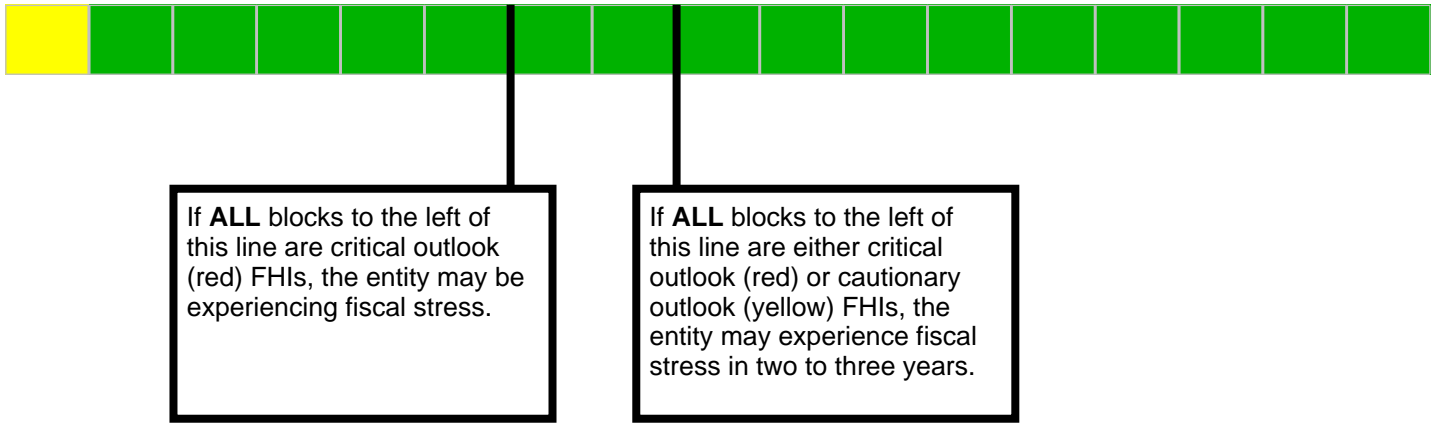
**Cautionary Outlook** – Direct and material audit finding(s) described above for the current audited year

Audited Year End	Applicable
2019	No
2018	No
2017	No
2016	No

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**FHI Analysis** – To assist with analysis of the entity’s overall financial health, the graph below presents the current year FHIs in color-order beginning with the number of critical outlook (red) FHIs on the left, followed by the number of cautionary outlook (yellow) FHIs, positive outlook (green) FHIs and not applicable (black) FHIs. Please refer to the information blocks below to determine if the FHIs indicate the entity may be experiencing fiscal stress or, without a course correction, may experience fiscal stress in two to three years.



Financial Health Indicators at a Glance History:

Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
2019	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green
2018	Yellow	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green
2017	Yellow	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green
2016	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green
2015	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow

Please refer to each year's FHI report and datasheet for detailed information

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## FHI Definitions

**Critical Outlook:**

The more serious of the outcomes of the FHI analysis. An indicator with a Critical Outlook signals a potential high risk of fiscal stress. The entity should review the cause of the Critical Outlook indicator and consider steps necessary to alleviate the condition.

**Cautionary Outlook:**

Although not as serious as an FHI with a Critical Outlook, an indicator with a Cautionary Outlook signals a situation of which the entity should be aware. The entity should review the cause of the Cautionary Outlook indicator since, left unchecked, it could develop into a Critical Outlook indicator.

**Positive Outlook:**

This entity does not meet a Critical or Cautionary Outlook as defined above.

**Not Applicable:**

This entity did not report data for this indicator or the data for determination of the indicator is unavailable.

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## QUESTIONS ?

More detailed information regarding the Financial Health Indicators can be found on our website at <https://ohioauditor.gov/FHI/default.html>

.....  
If you have additional questions, please email: [FHIIndicators@ohioauditor.gov](mailto:FHIIndicators@ohioauditor.gov)

or contact:

Ohio Auditor of State's Office  
88 E. Broad St.  
Columbus, Ohio 43215

**CITY OF FINDLAY  
SUMMARY OPERATING EXPENSE BUDGET COMPARISON**

The following compares only operating dollars and ***EXCLUDES capital outlays and subsidy*** accounts:

ACCOUNT NUMBER	TITLE	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2021 REQUEST	2022 REQUEST
21001000	COUNCIL PERSONAL SERVICE	133,797	135,246	143,306	144,888	145,174
	COUNCIL OTHER	40,211	39,636	38,150	57,259	48,979
21002000	MAYORS OFFICE PERSONAL SERVICE	251,274	235,660	257,553	261,391	261,754
	MAYORS OFFICE OTHER	52,960	44,761	69,607	68,039	76,581
21003000	AUDITORS OFFICE PERSONAL SERVICE	495,350	487,469	543,466	621,248	623,158
	AUDITORS OFFICE OTHER	104,554	109,949	122,701	132,179	133,979
21004000	TREASURER PERSONAL SERVICE	9,963	10,184	10,446	10,565	10,605
	TREASURER OTHER	8,964	8,749	12,908	12,029	12,879
21005000	LAW DIRECTOR PERSONAL SERVICE	440,261	475,404	518,459	522,856	523,869
	LAW DIRECTOR OTHER	134,141	147,594	210,098	184,346	182,496
21006000	MUNICIPAL COURT PERSONAL SERVICE	1,577,699	1,618,854	1,852,980	1,967,411	1,607,501
	MUNICIPAL COURT OTHER	234,968	227,506	490,269	529,002	529,852
21007000	CIVIL SERVICE PERSONAL SERVICE	85,941	92,101	103,945	104,773	104,801
	CIVIL SERVICE OTHER	30,474	37,886	29,220	48,451	51,446
21008000	PLANNING & ZONING OTHER	147,956	159,849	150,562	153,009	153,009
21009000	COMPUTER SERVICES PERSONAL SERVICE	226,324	247,305	269,360	307,819	307,435
	COMPUTER SERVICES OTHER	136,125	191,491	201,687	226,284	238,284

<b>ACCOUNT NUMBER</b>	<b>TITLE</b>	<b>2018 ACTUAL</b>	<b>2019 ACTUAL</b>	<b>2020 PROJECTION</b>	<b>2021 REQUEST</b>	<b>2022 REQUEST</b>
21010000	GENERAL EXPENSE OTHER	2,059,096	1,663,641	1,789,767	2,052,925	2,264,113
21012000	POLICE DEPARTMENT PERSONAL SERVICE	6,680,164	6,778,828	7,332,442	7,658,864	7,594,386
	POLICE DEPARTMENT OTHER	511,780	619,021	631,811	706,653	658,894
21013000	DISASTER SERVICES OTHER	46,908	50,046	51,482	61,114	55,905
21014000	FIRE DEPARTMENT PERSONAL SERVICE	6,735,068	6,914,413	7,216,263	7,453,213	7,560,981
	FIRE DEPARTMENT OTHER	372,930	353,761	373,582	409,516	390,986
21015000	DISPATCH PERSONAL SERVICE	868,264	917,899	931,741	1,034,783	1,041,341
	DISPATCH OTHER	225,522	166,338	164,372	165,994	167,347
21016000	N.E.A.T. PERSONAL SERVICE	22,302	-	-	-	-
	N.E.A.T. OTHER	11,898	-	9,350	-	-
21017000	SAFETY DIRECTOR PERSONAL SERVICE	97,714	91,567	96,350	96,466	-
	SAFETY DIRECTOR OTHER	14,110	16,029	17,386	20,688	22,138
21018000	HUMAN RESOURCES PERSONAL SERVICE	107,945	111,228	116,706	116,885	116,957
	HUMAN RESOURCES OTHER	19,366	17,630	23,985	35,936	36,486
21020000	SERVICE DIRECTOR PERSONAL SERVICE	66,247	66,816	48,260	114,695	167,554
	SERVICE DIRECTOR OTHER	26,062	31,188	33,303	47,565	60,965
21021000	ENGINEERING PERSONAL SERVICE	523,584	535,662	582,054	658,835	661,042
	ENGINEERING OTHER	138,844	127,605	131,461	205,636	200,003
21022000	BUILDING MAINTENANCE PERSONAL SERVICE	64,610	66,801	69,985	85,534	68,624
	BUILDING MAINTENANCE OTHER	316,024	288,463	361,790	401,578	427,809

<b>ACCOUNT NUMBER</b>	<b>TITLE</b>	<b>2018 ACTUAL</b>	<b>2019 ACTUAL</b>	<b>2020 PROJECTION</b>	<b>2021 REQUEST</b>	<b>2022 REQUEST</b>
21032000	ZONING PERSONAL SERVICE	247,614	250,515	228,833	247,416	333,769
	ZONING OTHER	36,667	47,752	103,459	132,196	152,932
21034000	PARKS MAINTENANCE PERSONAL SERVICE	407,921	804,548	807,583	874,318	902,655
	PARKS MAINTENANCE OTHER	250,556	184,034	181,255	190,509	200,729
21035000	RESERVOIR RECREATION OTHER	4,298	3,785	6,273	13,775	13,777
21042000	RECREATION MAINTENANCE PERSONAL SERVICE	-	17,684	-	-	-
	RECREATION MAINTENANCE OTHER	104,169	70,080	72,782	80,200	86,200
21044400	RECREATION FUNCTIONS PERSONAL SERVICE	396,339	447,018	489,660	528,531	535,834
	RECREATION FUNCTIONS OTHER	345,465	344,567	280,941	360,515	370,015
21046000	CEMETERY PERSONAL SERVICE	266,168	344,365	336,409	309,110	338,831
	CEMETERY OTHER	90,233	104,181	82,979	112,388	112,688
	<b>TOTAL GENERAL FUND</b>	<b>25,168,830</b>	<b>25,705,109</b>	<b>27,596,981</b>	<b>29,527,387</b>	<b>29,554,763</b>

<b>ACCOUNT NUMBER</b>	<b>TITLE</b>	<b>2018 ACTUAL</b>	<b>2019 ACTUAL</b>	<b>2020 PROJECTION</b>	<b>2021 REQUEST</b>	<b>2022 REQUEST</b>
22040000	STREET DEPARTMENT PERSONAL SERVICE	1,920,004	1,605,828	1,758,643	1,901,737	1,918,318
	STREET DEPARTMENT OTHER	613,307	651,044	487,337	625,281	706,133
22043200	TRAFFIC SIGNALS PERSONAL SERVICE	182,062	255,816	279,377	296,568	297,100
	TRAFFIC SIGNALS OTHER	115,804	120,312	130,685	129,681	129,891
	<b>TOTAL SCM&amp;R FUND</b>	<b>2,831,178</b>	<b>2,633,001</b>	<b>2,656,042</b>	<b>2,953,267</b>	<b>3,051,442</b>
22079000	COURT SPECIAL PROJECTS PERSONAL SERVICE	92,385	102,384	3,098	92,448	96,055
	COURT SPECIAL PROJECTS OTHER	134,386	131,322	138,739	494,440	470,000
	<b>TOTAL COURT SPECIAL PROJECTS</b>	<b>226,771</b>	<b>233,706</b>	<b>141,837</b>	<b>586,888</b>	<b>566,055</b>
22084000	ELECTRONIC IMAGING PERSONAL SERVICE	43,986	46,536	49,886	52,538	50,960
	ELECTRONIC IMAGING OTHER	1,334	-	-	137,462	142,000
	<b>TOTAL ELECTRONIC IMAGING</b>	<b>45,320</b>	<b>46,536</b>	<b>49,886</b>	<b>190,000</b>	<b>192,960</b>
25010000	AIRPORT PERSONAL SERVICE	358,328	386,631	408,738	422,562	424,391
	AIRPORT OTHER	691,949	698,214	437,933	664,709	731,080
	<b>TOTAL AIRPORT FUND</b>	<b>1,050,278</b>	<b>1,084,845</b>	<b>846,671</b>	<b>1,087,271</b>	<b>1,155,471</b>



ACCOUNT NUMBER	TITLE	2018 ACTUAL	2019 ACTUAL	2020 PROJECTION	2021 REQUEST	2022 REQUEST
25048000	SEWER MAINTENANCE PERSONAL SERVICE	716,017	729,613	815,476	857,450	860,769
	SEWER MAINTENANCE OTHER	131,196	159,603	208,118	220,380	225,380
25049500	STORMWATER MAINTENANCE PERSONAL SERVICE	146,659	151,980	161,385	163,004	163,160
	STORMWATER MAINTENANCE OTHER	102,977	95,037	67,272	108,800	103,800
25061000	WATER POLLUTION CONTROL PERSONAL SERVICE	1,292,036	1,367,809	1,346,355	1,425,443	1,428,560
	WATER POLLUTION CONTROL OTHER	1,014,435	921,773	1,019,480	1,112,873	1,113,156
	<b>TOTAL SEWER FUND</b>	<b>3,403,321</b>	<b>3,425,815</b>	<b>3,618,086</b>	<b>3,887,950</b>	<b>3,894,825</b>
25050000	WATER TREATMENT PERSONAL SERVICE	1,137,463	1,256,290	1,348,134	1,438,980	1,440,760
	WATER TREATMENT OTHER	1,162,235	2,214,618	1,950,096	2,069,831	2,077,807
25053000	WATER DISTRIBUTION PERSONAL SERVICE	1,038,957	1,085,386	1,118,109	1,162,243	1,217,164
	WATER DISTRIBUTION OTHER	611,694	536,834	530,335	603,306	603,306
25072000	UTILITY BILLING PERSONAL SERVICE	703,213	634,700	596,207	634,111	640,805
	UTILITY BILLING OTHER	198,371	201,551	235,705	285,663	281,307
25073000	SUPPLY RESERVOIR PERSONAL SERVICE	87,450	107,811	95,529	114,987	116,808
	SUPPLY RESERVOIR OTHER	323,921	391,784	321,607	493,313	539,640
	<b>TOTAL WATER FUND</b>	<b>5,263,304</b>	<b>6,428,973</b>	<b>6,195,722</b>	<b>6,802,434</b>	<b>6,917,597</b>
25075000	PARKING PERSONAL SERVICE	70,076	58,464	77,502	79,012	79,280
	PARKING OTHER	16,572	22,321	17,124	18,404	16,925
	<b>TOTAL PARKING FUND</b>	<b>86,648</b>	<b>80,785</b>	<b>94,626</b>	<b>97,416</b>	<b>96,205</b>

<b>ACCOUNT NUMBER</b>	<b>TITLE</b>	<b>2018 ACTUAL</b>	<b>2019 ACTUAL</b>	<b>2020 PROJECTION</b>	<b>2021 REQUEST</b>	<b>2022 REQUEST</b>
25076000	SWIMMING POOL PERSONAL SERVICE	-	-	-	-	-
	SWIMMING POOL OTHER	60,804	89,892	117,551	125,365	125,680
	<b>TOTAL SWIMMING POOL FUND</b>	<b>60,804</b>	<b>89,892</b>	<b>117,551</b>	<b>125,365</b>	<b>125,680</b>
27047000	CITY INCOME TAX PERSONAL SERVICE	235,680	314,213	397,528	471,462	402,457
	CITY INCOME TAX OTHER	656,227	691,137	697,339	792,687	787,145
	<b>TOTAL CITY INCOME TAX FUND</b>	<b>891,907</b>	<b>1,005,351</b>	<b>1,094,867</b>	<b>1,264,149</b>	<b>1,189,602</b>

**CITY OF FINDLAY**  
**SUMMARY REVENUE COMPARISON OF OPERATING DEPARTMENTS**

This only **EXCLUDES** capital transfers.

<b>ACCOUNT NUMBER</b>	<b>TITLE</b>	<b>2019 ACTUAL</b>	<b>2020 PROJECTION</b>	<b>2021 PROJECTION</b>	<b>2022 PROJECTION</b>
21001000	COUNCIL	2,700	3,253	3,250	3,250
21002000	MAYORS OFFICE	3,482	24,731	3,000	3,000
21003000	AUDITORS OFFICE	386,877	407,025	401,420	401,420
21004000	TREASURER	-	-	-	-
21005000	LAW DIRECTOR	106,250	121,124	128,289	128,289
21006000	MUNICIPAL COURT	1,717,760	1,518,608	1,298,090	1,301,482
21007000	CIVIL SERVICE	57,613	25,000	25,000	25,000
21008000	PLANNING & ZONING	-	-	-	-
21009000	COMPUTER SERVICE	480,482	529,534	524,999	601,613
21011000	GENERAL REVENUE	24,695,411	24,415,136	20,733,444	22,433,394
21012000	POLICE DEPARTMENT	429,971	1,391,060	405,820	405,820
21013000	DISASTER SERVICES	-	-	-	-
21014000	FIRE DEPARTMENT	300,321	1,474,070	319,500	319,500
21015000	DISPATCH	2,403	22,973	-	-
21016000	N.E.A.T.	-	-	-	-
21017000	SAFETY DIRECTOR	-	-	-	-
21018000	HUMAN RESOURCES	-	10	-	-
21020000	SERVICE DIRECTOR	-	-	-	-

<b>ACCOUNT NUMBER</b>	<b>TITLE</b>	<b>2019 ACTUAL</b>	<b>2020 PROJECTION</b>	<b>2021 PROJECTION</b>	<b>2022 PROJECTION</b>
21021000	ENGINEERING	100,166	138,324	113,050	113,050
21022000	BUILDING MAINTENANCE	-	-	-	-
21032000	ZONING	82,186	87,194	78,900	80,400
21034000	PARKS MAINTENANCE	65,733	38,366	32,220	34,220
21035000	RESERVOIR RECREATION	-	-	-	-
31042000	RECREATION MAINTENANCE	-	-	-	-
21044400	RECREATION FUNCTIONS	650,915	486,017	598,300	627,000
21046000	CEMETERY	138,460	107,631	107,300	107,300
	<b>TOTAL GENERAL FUND</b>	<b>29,220,728</b>	<b>30,790,056</b>	<b>24,772,582</b>	<b>26,584,738</b>
22040000	STREET DEPARTMENT	3,061,395	2,584,115	2,554,200	2,553,200
22043200	TRAFFIC SIGNALS	22,275	5,418	-	-
	<b>TOTAL SCM&amp;R FUND</b>	<b>3,083,670</b>	<b>2,589,533</b>	<b>2,554,200</b>	<b>2,553,200</b>
22079000	COURT SPECIAL PROJECTS	321,744	250,682	200,000	200,000
	<b>TOTAL COURT SPECIAL PROJECTS</b>	<b>321,744</b>	<b>250,682</b>	<b>200,000</b>	<b>200,000</b>
22084000	ELECTRONIC IMAGING	61,441	51,113	40,000	40,000
	<b>TOTAL ELECTRONIC IMAGING</b>	<b>61,441</b>	<b>51,113</b>	<b>40,000</b>	<b>40,000</b>

ACCOUNT NUMBER	TITLE	2019 ACTUAL	2020 PROJECTION	2021 PROJECTION	2022 PROJECTION
25010000	AIRPORT	1,187,193	555,398	899,514	901,514
	<b>TOTAL AIRPORT FUND</b>	<b>1,187,193</b>	<b>555,398</b>	<b>899,514</b>	<b>901,514</b>
25048000	SEWER MAINTENANCE	8,874	19,091	400	400
25049500	STORMWATER MAINTENANCE	789,526	776,800	794,844	798,752
25061000	WATER POLLUTION CONTROL	9,073,990	8,907,236	8,871,300	8,919,300
	<b>TOTAL SEWER FUND</b>	<b>9,872,390</b>	<b>9,703,127</b>	<b>9,666,544</b>	<b>9,718,452</b>
25050000	WATER TREATMENT	62,331	133,671	12,000	12,000
25053000	WATER DISTRIBUTION	137,785	145,937	126,400	126,400
25072000	UTILITY BILLING	8,225,905	7,765,542	8,049,812	8,099,812
25073000	SUPPLY RESERVOIR	22,329	22,202	19,878	19,878
	<b>TOTAL WATER FUND</b>	<b>8,448,349</b>	<b>8,067,352</b>	<b>8,208,090</b>	<b>8,258,090</b>
25075000	PARKING	83,592	93,022	83,828	83,828
	<b>TOTAL PARKING FUND</b>	<b>83,592</b>	<b>93,022</b>	<b>83,828</b>	<b>83,828</b>

<b>ACCOUNT NUMBER</b>	<b>TITLE</b>	<b>2019 ACTUAL</b>	<b>2020 PROJECTION</b>	<b>2021 PROJECTION</b>	<b>2022 PROJECTION</b>
25076000	SWIMMING POOL	102,000	87,000	117,520	117,520
	<b>TOTAL SWIMMING POOL FUND</b>	<b>102,000</b>	<b>87,000</b>	<b>117,520</b>	<b>117,520</b>
27047000	CITY INCOME TAX	26,260,542	24,048,793	21,680,000	23,830,000
	<b>TOTAL CITY INCOME TAX FUND</b>	<b>26,260,542</b>	<b>24,048,793</b>	<b>21,680,000</b>	<b>23,830,000</b>

EMPLOYEE COUNT AND FULL-TIME EQUIVALENT CALCULATIONS

	2018					2019					2020				
	2018 YEAR END					2019 YEAR END					AS OF PPE 11/14/20				
	FULL TIME	PART TIME	SEAS.	PPE 12/15/18 TOTAL	FTE'S	FULL TIME	PART TIME	SEAS.	TOTAL	FTE'S	FULL TIME	PART TIME	SEAS.	TOTAL	FTE'S
ELECTEDS	5	12		17	17.00	5	12		17	17.00	5	12		17	17.00
AIRPORT	4.5			4.5	4.50	4.5			4.5	4.50	4.5			4.5	4.50
AUDITOR'S OFFICE	5			5	5.00	4	1		5	4.50	4	1		5	4.75
BUIIDING MAINTENANCE	1			1	1.00	1			1	1.00	1			1	1.00
CITY INCOME TAX	4	1		5	3.75	5	1		6	5.00	7	1		8	6.00
CIVIL SERVICE OFFICE	1	3		4	2.50	1	3		4	2.50	1	3		4	2.50
COMPUTER SERVICES	3		1	4	3.50	3			3	3.25	4			4	3.25
CITY COUNCIL	0.5			0.5	0.50	0.5			0.5	0.50	0.5			0.5	0.50
RECREATION	5	1	17	23	8.75	5	1	22	28	8.75	6		18	24	8.25
DISPATCH CENTER	10			10	10.75	11			11	10.75	11			11	11.00
ENGINEERING OFFICE	6			6	6.50	6			6	6.50	7			7	7.00
FIRE CLERKS	1			1	1.00	1			1	1.00	1			1	1.00
FIRE DEPT ADMIN	1			1	1.00	2			2	1.25	2			2	2.00
FIRE DEPARTMENT	64			64	63.00	63			63	63.00	62			62	63.25
FIRE DEPARTMENT TOTAL				66	65.00				66	65.25				65	66.25
HEALTH DEPARTMENT	0			0											
LAW DIRECTOR	4.5			4.5	4.50	4.5			4.5	4.50	4.5			4.5	4.50
MUNICIPAL COURT	21	7		28	24.25	21	3		24	22.75	21	2		23	22.00
NEAT OFFICE	0			0	0.25	0			0	0.00				0	
PARKING ENFORCEMENT	1.5			1.5	1.50	1.5			1.5	1.50	1.5			1.5	1.50
PARKS MAINTENANCE	5		1	6	8.25	8			8	11.75	8			8	8.00
CEMETERY DEPARTMENT	2.5			2.5	3.50	3.5			3.5	4.00	3.5			3.5	3.50
STREET DEPARTMENT	26			26	25.75	23			23	23.75	26		1	27	25.25
TRAFFIC LIGHTS	3			3	2.50	3			3	3.00	3			3	3.00
PUBLIC WORKS TOTAL				37.5	40.00				37.5	42.50				41.5	39.75
POLICE ADMINISTRATION	2			2	2.00	2			2	2.00	2			2	2.00
POLICE CLERKS	5.5			5.5	5.50	5.5			5.5	5.50	5.5			5.5	5.50
POLICE DEPARTMENT	63			63	61.00	62			62	61.25	63			63	62.75
POLICE DEPARTMENT TOTAL				70.5	68.50				69.5	68.75				70.5	70.25
MAYOR'S OFFICE	2			2	2.00	2			2	1.75	2			2	1.75
HUMAN RESOURCES	1			1	1.00	1			1	1.00	1			1	1.00
SERVICE/SAFETY DIRECTORS	2			2	1.75	2			2	1.75	1			1	0.75
MAYOR OFFICE TOTAL				5	4.75				5	4.50				4	3.50
SEWER MAINTENANCE	10		1	11	8.50	10			10	9.00	9			9	9.75
STORM WATER MAINTENANCE	2			2	2.00	2			2	2.00	2			2	2.00
WATER POLLUTION CONTROL	16			16	16.00	16			16	15.00	16			16	15.50
WPC TOTAL				29	26.50				28	26.00				27	27.25
SUPPLY RESERVOIR	1			1	1.25	1			1	1.50	1			1	1.00
UTILITY BILLING	9			9	9.00	9			9	9.00	9			9	8.50
WATER DISTRIBUTION	14			14	13.50	14			14	13.50	13			13	13.00
WATER TREATMENT PLANT	15			15	15.00	15			15	15.50	15			15	15.00
WATER TOTAL				39	38.75				39	39.50				38	37.50
WORC	0			0	0.00				0	0.00				0	
ZONING DEPARTMENT	3			3	3.00	3			3	3.25	3			3	3.00
<b>TOTAL</b>	<b>320</b>	<b>24</b>	<b>20</b>	<b>364</b>	<b>340.75</b>	<b>321</b>	<b>21</b>	<b>22</b>	<b>364</b>	<b>342.75</b>	<b>326</b>	<b>19</b>	<b>19</b>	<b>364</b>	<b>341.25</b>

**DEBT SERVICES, PENSION FUNDS, AND MISC FUNDS**

<b>ACCOUNT NUMBER</b>	<b>TITLE</b>	<b>PAGE NUMBER</b>	<b>2021 REQUEST</b>
22050000	CO PERMISSIVE LICENSE FEES	63	-
22090000	SEVERANCE PAYOUT RESERVE	77	371,855
22099000	CORONAVIRUS RELIEF FUND	78	-
23035000	CRYSTAL/MELROSE DEBT SERVICE	79	7,200
23056000	ENERGY BONDS (11 ISSUE - A)	80	-
23056100	ENERGY BONDS (11 ISSUE - B)	81	95,499
23060110	2016 HRC REHAB REFUNDING	82	114,643
23060210	2016 CR 236 LAND REFUNDING	83	35,094
23060310	2016 CR 236 WIDENING REFUNDING	84	363,887
23065000	HOWARD STREET IMPROV DEBT SERVICE	85	7,483
23090000	CR 236 TIF ACCOUNT	86	-
25050200	MAIN STREET WATERLINE DEBT SERVICE	95	6,961
25050600	SHERMAN PARK WATERLINE DEBT SERVICE	96	10,000
25050700	CR 144 WATERLINE DEBT SERVICE	97	9,243
25050800	BROAD AVENUE WATERLINE DEBT SERVICE	98	10,000
25050900	W MELROSE WATERLINE DEBT SERVICE	99	9,680
25051700	1ST, 2ND, 3RD, STS WATERLINE DEBT SERVICE	100	1,530
25052600	WATER PLANT IMPROVE OWDA LOAN	101	271,995
25052800	14 WATER PLANT CLEARWELL DEBT SERVICE	102	-
25060200	2001 EPA LOAN DEBT SERVICE	119	213,556
25060300	2000 EPA LOAN DEBT SERVICE	120	2,425,229
25061200	14 WPC BAR SCREEN DEBT SERVICE	125	-
27078000	POLICE PENSION	133	272,000
27079000	FIRE PENSION	134	272,000
27086000	CEMETERY TRUSTS	135	13,300
27087000	PRIVATE TRUSTS	136	2,800
28020000	SPECIAL ASSESSMENTS SIDEWALKS	137	-
28030000	SPECIAL ASSESSMENTS STORM	138	22,172



# City of Findlay Permanent Budget Presentation Package

STRUCTURE & PROCESS

FINANCIAL SUMMARIES

**CAPITAL & DEBT**

REVENUES

EXPENSES

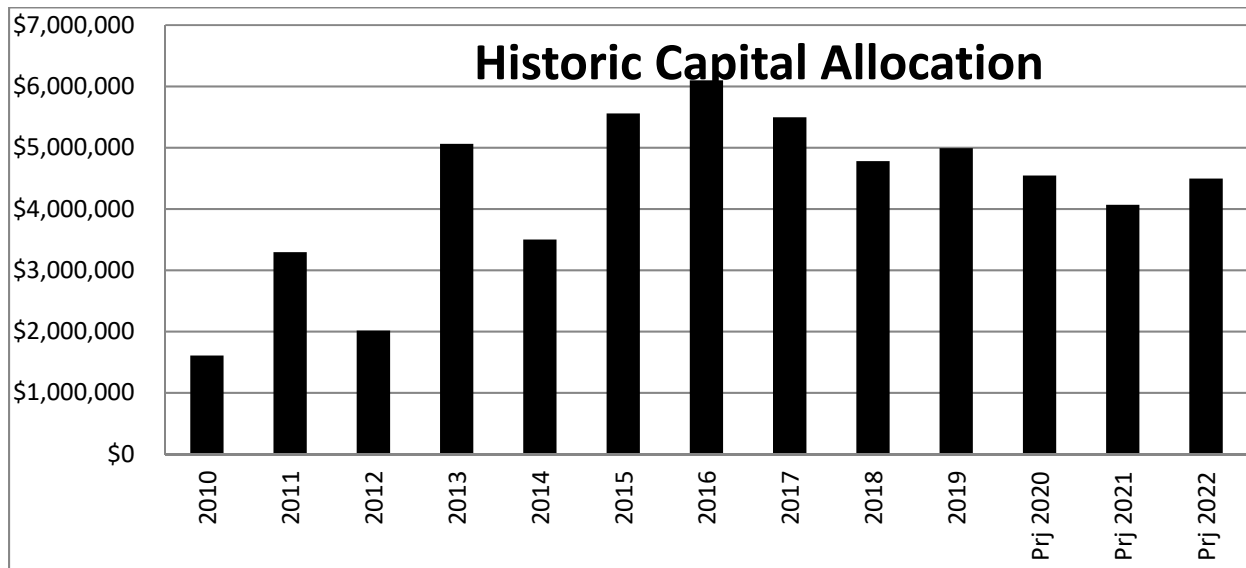
STRATEGIC PLANNING

**CAPITAL AND DEBT**

□ **Capital Improvements** A draft 2020 capital improvement plan was presented 1<sup>st</sup> quarter of 2020 by the administration. The 5-Year Capital Plan is to be updated annually to be compliant with Findlay’s Resolution 002-2014. The completion of a 5-year Capital Plan is a long-standing tradition going back many decades.

Most recently, the annual plan for the current year is presented to Council the 1<sup>st</sup> quarter of each year. Currently there is no adopted process for allowing the public to suggest projects by ward for consideration by Council and the Administration.

**Funding Capital** Historically, (pre-Great Recession) the City has funded the plan in excess of 20%, most typically 22%-25% of the City Income Tax revenue. Capital improvement allocations were reduced and used to supplant operational expenses for four consecutive years following the economic downturn. In 2010 the City income tax split was adjusted to 92% to General Fund and 8% to CIT Fund-Capital Improvements Restricted Account, a historic low. After several years of modest adjustments, Council adjusted the City income tax split to 80% to General Fund and 20% to CIT Fund-Capital Improvements Restricted Account; however, minimal if any additional monies were moved to the CIT-FUND Capital Improvements Restricted Account from the General Fund in 2019. The 2021 and 2022 budget has proposed 20% of net income tax collections being allocated to the CIT Fund-Capital Improvements Restricted Account, keeping the City close to its traditional allocation of the income tax dollars received.



**Note: additional transfers of \$1,500,000 from the General Fund into the CIT Fund- Capital Improvements Restricted Account occurred in 2013, 2015, & 2016, \$1,000,000 was added in 2017.**

The City Council, certainly should take into consideration the impact of an economic downturn on the long-term capital plan. At this time, no formal cost estimate has been completed for the

## City of Findlay 2021 Permanent Budget Package

capital maintenance and equipment costs deferred during the recession; however, the increase of funding to this account will continue to have a significant impact on what can be accomplished.

The cash carry forward balance will be discussed at the annual presentation made by the Administration first quarter this year. The revenue projection for the CIT-Fund Capital Improvement Restricted Account in 2021 is \$4,067,000.

**Bidding Process** Historically, administrations have requested permission to bid and separately requested permission to contract for capital projects as well as equipment. The process allowed Council to have open discussions about its interest in a project prior to the City expending time and resources on major expenditures. This changed in 2013. The current process does streamline the acquisition of bids; however, it does put Council in the potentially compromising position of reviewing the benefit or need and costs of a capital expenditure after the complete public bidding process has been done while at the same time giving a contractor or vendor the perception that a winning bid will likely be accepted and funded, where no such promise has been implied or given by Council. This was spotlighted in 2020 due significant concerns with a multi-million-dollar water meter project where multiple issues were brought to Council's and the general public's attention. At some point, Council (as the legislative funding authority) which has the authority, may choose to become more involved again.

Funding a project or capital purchase prior to knowing a bid cost or whether plans will move forward risks tying up excess cash in projects or capital lines in budgets that could be used elsewhere to smooth out the cash flow of the account. It also minimizes Council's oversight authority.

As an example, in 2015 this bidding process contributed to an issue leading to a transfer of \$1,500,000 from the General Fund to the CIT Fund-Capital Improvements Restricted Account to bolster a cash flow shortfall. General Fund money should not be obligated or transferred unintentionally to bridge cash flow issues that could have easily been anticipated through an accepted planned process.

It might serve the City well to explore formalizing this process through policy/procedures and consider Council passing a resolution approving the bidding of projects exceeding a certain dollar or some other threshold as a good faith gesture. This could also be perceived as a show of goodwill to the general public as it would put them on informal notice that projects are in the works. Additionally, it would assist in stretching the cash availability out over a longer period as receipts continue to come in.

In 2013 recommendations were made by the Auditor's Office regarding the bidding process which is generally being followed today. It was recommended that when operationally prudent, any appropriation of capital monies not be made until a solid bid price is in hand and it is time to make the purchase. It was recommended that the City attempts to reallocate all funding requests prior to any appropriation of new funds until the carry forward balances shrink to a reasonable level. It was also recommended that the City de-appropriate funds identified as excess, in operational budgets and capital project accounts, so as to accurately account for mid-term cash balances.

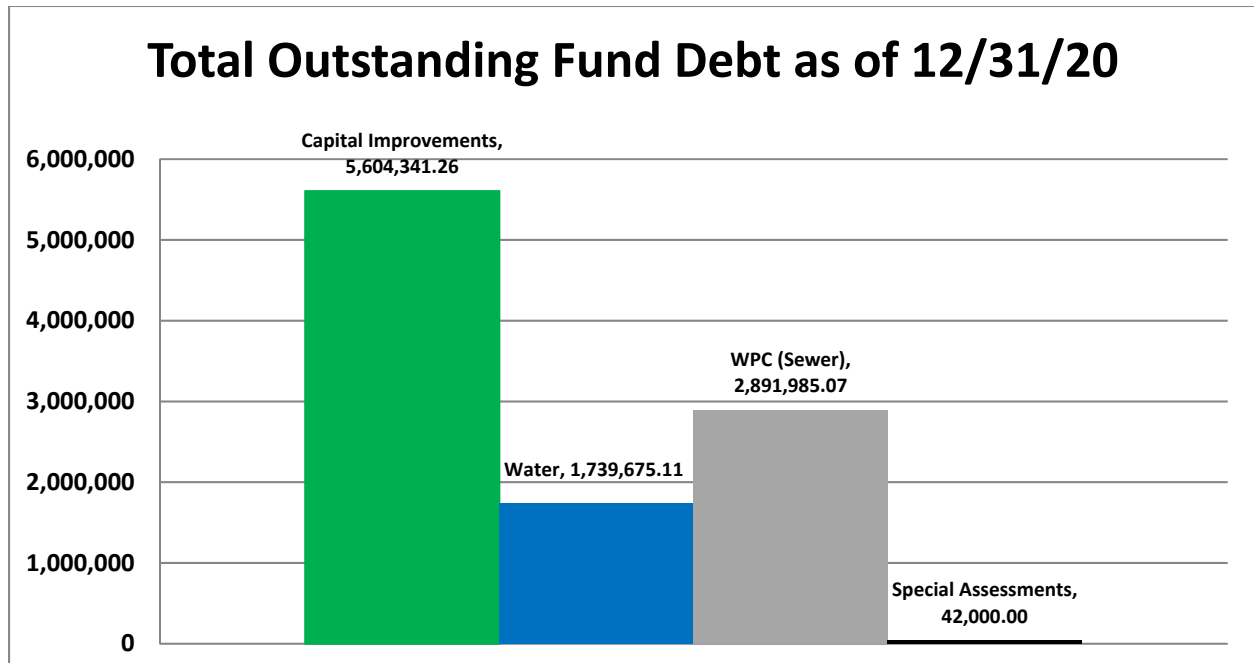
□ Current debt obligations and operational impact

**CIT Fund-Capital Improvement Restricted Account** The debt service for this fund is \$697,500 in 2021. At this time, Findlay has a policy limiting debt to 33% of the revenue for each year for the General Fund portion of this account. In 2021 a 20% allocation of City Income Tax receipts to CIT Fund-Capital Improvements Restricted Account puts the debt at 17% of the projected revenues into this restricted account, well within the policy limits.

**Water Fund (Enterprise Fund)** The debt service for this fund is \$323,000 or 3.9% of the projected 2020 revenues, a healthy amount and is a significant advantage for the City. This fund has a dwindling amount of unappropriated cash which should be examined by City Council closely. The State Auditor’s performance audit of this Fund suggests a full review of the long-term plans for this enterprise by the City Council’s Strategic Planning Committee as well as Water and Sewer Committee would be prudent.

**WPC (Sewer) Fund (Enterprise Fund):** The debt service for this fund is \$2,663,100 or 27.5% of the projected 2021 revenues. This fund has historically had significant debt due to a building of a plant in the 1980s and the fund’s debt service moved within the City’s policy range in 2018. Storm water revenue is not included in this calculation. A large portion of the debt rolls off in 2021 and The State Auditor’s performance audit of this Fund suggests a full review of the long-term plans for this enterprise by the City Council’s Strategic Planning Committee as well as Water and Sewer Committee would be prudent while the cash balance is strong.

**Special Assessment Debt Service Fund:** This debt is collected by the City through real estate tax assessments. Special assessment debt service in 2020 is \$22,172 for the outstanding Hunter’s Creek project debt. Uncollected assessment debt is paid from the General Fund.



## City of Findlay 2021 Permanent Budget Package

**Tax-advantaged bonds (tax-exempt, tax credit, and direct pay)** are bonds that receive preferential tax treatment. These bonds, issued by or on behalf of The City of Findlay, are subject to applicable federal tax requirements both at the time of issuance and for as long as the bonds remain outstanding. Failure to comply with any applicable federal tax requirement with respect to tax-advantaged bonds jeopardizes the preferential tax status of those bonds. Penalties can include forced payment of the entire outstanding debt amount immediately, IRS tax penalties, and/or lawsuits from bond holders that purchased tax exempt bonds and are now subject to taxes from the interest proceeds.

The on-going nature of post-issuance compliance requirements applicable to tax-advantaged bonds requires issuers to actively monitor compliance throughout the entire period their bonds remain outstanding. The IRS has made clear issuers should adopt written procedures, applicable to all bond issues, which go beyond reliance on tax certificates included in bond documents provided at closing. A formal 'Post-Issuance Compliance Policy' was adopted by Ordinance 2012-104 establishing the City Auditor and Deputy City Auditor as the 'Compliance Officers' for this most important process.

**City's Bond Rating:** It is of some note that the City was rated by S&P in 2016 as part of an advance refunding of a debt issuance and received a re-affirmation of an 'AA stable rating'. Moody's also re-affirmed the City's Aa2 rating in 2020. The City received strong marks on its financial management. As a long-term consideration Council should be mindful of comments made by the rating agencies regarding the City's demographics. Specific comments were made during the process regarding the City's median household income, real estate values, and the State's long-term pension obligations.

# City of Findlay Permanent Budget Presentation Package

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## REVENUE BUDGET ANALYSIS REPORT

The report is set up to show the prior year actual, current year activity, and the request for the next budget year. The following briefly explains each column heading in the report:

**2019 ACTUAL** - These are the actual revenues received in 2019.

**2020 ORIGINAL BUDGET** - This was the original revenue estimate prepared by the Auditor in the fall of 2019 while the 2020 operating budgets were being developed.

**2020 REVISED BUDGET** - This is the total of the original budget, plus any additional revenues that were acknowledged during the operational expense appropriation process.

**2020 PROJECTION** - This is the Auditor's estimate of the total amount that will be collected in each department for the calendar year of 2020.

**2021 AUDITOR** - This is the Auditor's estimate of the revenues expected to be collected in 2021.

# CITY OF FINDLAY CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
<b><u>PROPERTY &amp; SALES TAXES</u></b>		
011100	Real Property Tax	To account for taxes levied by the City on the assessed value of real property (i.e., land and buildings) and received via the county.
011200	State Distribution Rollback Tax	To account for rollback taxes distributed by the state on the assessed value of real property.
011300	State Distribution Homestead Tax	To account for homestead taxes distributed by the state on the assessed value of real property.
011400	Tangible Personal Property Tax	To account for taxes levied by the City on the assessed value of tangible personal property.
011500	Trailer Tax	To account for taxes levied by the County on mobile homes.
011600	Sales Tax	To account for the sales tax received from the sale of goods to the public.
011601	Sales Tax 2	See Sales Tax. (This account name can be customized for the department's reporting purposes.)
011602	Sales Tax 3	See Sales Tax. (This account name can be customized for the department's reporting purposes.)
<b><u>INCOME TAXES</u></b>		
015100	Withholders Income Tax-Prior Year	To account for the base 1% tax withheld by an employer for employees through payroll from prior year obligations.
015101	Withholders Income Tax-PY Temp	To account for the temporary additional 0.25% tax withheld by an employer for employees through payroll from prior year obligations.
015200	Business Income Tax-Prior Year	To account for the base 1% tax measured by a business's net income and payable by the business for prior year obligations.
015201	Business Income Tax-PY Temp	To account for the temporary additional 0.25% tax measured by a business's net income and payable by the business for prior year obligations.
015300	Individual Income Tax-Prior Year	To account for the base 1% tax measured by individual's net income which has not been withheld by an employer and is payable by the individual for prior year obligations.
015301	Individual Income Tax- PY Temp	To account for the temporary additional 0.25% tax measured by individual's net income which has not been withheld by an employer and is payable by the individual for prior year obligations.
015400	Withholders Income Tax-Current Year	To account for the base 1% tax withheld by an employer for employees through payroll for current year obligations.



## CITY OF FINDLAY CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
015401	Withholders Income Tax-CY Temp	To account for the temporary additional 0.25% tax withheld by an employer for employees through payroll for current year obligations.
015500	Business Income Tax-Current Year	To account for base 1% tax measured by business's net income and payable by the business for current year obligations.
015501	Business Income Tax-CY Temp	To account for the temporary additional 0.25% tax measured by business's net income and payable by the business for current year obligations.
015502	Business Income Tax-CY Via State	To account for base 1% tax measured by business's net income and payable by the business for current year obligations to the State ODT and then periodically forwarded to the City.
015600	Individual Income Tax-Current Year	To account for the base 1% tax measured by individual's net income which has not been withheld by an employer and is payable by the individual for current year obligations.
015601	Individual Income Tax-CY Temp	To account for the temporary additional 0.25% tax measured by individual's net income which has not been withheld by an employer and is payable by the individual for current year obligations.
016100	Hotel /Motel Tax	To account for the 3% Transient Occupancy Tax levied on all Motels/Hotels inside Corporation limits and collected monthly or quarterly.

### **PENALTIES & INTEREST ON DELINQUENT TAXES**

019300	Penalty & Interest	To account for amounts assessed as penalties and interest for payments after the due date.
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### **BUSINESS LICENSES & PERMITS**

021100	Recovered Property	To account for monies & other property recovered during arrests.
021600	Professional & Occupational Licenses	To account for revenues from businesses acquiring permits or licenses to begin doing business in the City.
021601	License Type 2	See Professional & Occupational Licenses. (This account name can be customized for the department's reporting purposes.)
021602	License Type 3	See Professional & Occupational Licenses. (This account name can be customized for the department's reporting purposes.)

# CITY OF FINDLAY

## CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
<b><u>NON-BUSINESS LICENSES &amp; PERMITS</u></b>		
022100	Building & Equipment Permits	To account for amounts collected for permits issued to construct or relocate buildings & equipment.
022101	Zoning Permits	To account for amounts collected for permits issued for zoning related issues.
022102	Demolition Permits	To account for amounts collected for permits to demolish structures.
022103	Flood Development Permits	To account for amounts collected for permits to construct within a flood plain.
022104	Sign Permits	To account for amounts collected for permits to erect or replace business signage.
022105	Sidewalk Café Permits	To account for amounts collected for permits to have sidewalk cafés.
022400	Bicycle Licenses	To account for amounts collected for permits issued to operate a bicycle on the streets & highways of the City.
022800	Septic & Sewer Permits	To account for amounts collected for permits issued to tap into the septic & sewer lines of the City.
<b><u>INTERGOVERNMENTAL REVENUES</u></b>		
031800	Federal Grants	To account for revenues received from the Federal Government as grants for use in designated projects or for specific uses.
031801	Federal Subsidy	To account for revenues received from the Federal Government as it pertains to the semi-annual filing of IRS form 8038-CP for the qualified energy conservation bonds for the subsidized interest payments.
032100	OEPA Loan Proceeds	To account for money received directly or payments made to contractors on behalf of the City by Ohio EPA or OWDA.
034100	State Grants	To account for revenues received from the State Government as grants for use in designated projects or for specific uses.
034200	Local Grants	To account for revenues received from local agencies as grants for use in designated projects or for specific uses.
035100	State Fuel Excise Tax	To account for revenues received from the State Government as revenues levied on the sale of fuel for distribution to the municipality.
035101	State Revenue Hiway Money	To account for revenues received from the State Government as revenues levied on the sale of fuel for distribution to the municipality.

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
035200	County Revenue- Local Gov't Money	To account for the distribution of local government money from the County.
035300	State Revenue – Local Gov't Money	To account for revenues from the State from sales tax in the form of local government money.
035400	County - MVL Fee	To account for revenues received from the State for Motor Vehicle License fees that flow through the County.
035500	State Revenue - Liquor Permits	To account for the City's share of liquor permit fees from the State.
035600	County - Cigarette Tax	To account for revenues received from the State from taxes on the sale of cigarettes.
035700	County – Estate Tax	To account for revenues received from taxes levied on inheritances and estates for distribution to the City.
038200	County Permissive License Tax	To account for a fee added to the motor vehicle licenses that is collected and held by the County until the City requests the money for an approved project.

### **CHARGES FOR SERVICES**

041100	Court Costs & Fees	To account for revenues received from charges for current services provided by the Municipal Court.
041101	State Fees – Court Costs	To account for revenues received directly from the State for services provided by the Municipal Court.
041200	Sale of Maps & Publications	To account for revenues received from charges for the sale of maps & other publications to the general public. (This account name can be customized for the department's reporting purposes.)
041300	Planning & Zoning Fee	To account for fees generated from the specific activities related to planning or zoning of land by citizens.
041301	Site Plan Review Fees	To account for fees generated from the specific activities related to the site plan review process.
041302	Plat Approvals	To account for the fees generated from the specific activities related to the plat approval process.
041303	Planned Unit Development	To account for the fees generated from the specific activities related to the planned unit development process.
041400	Professional Service Fee	To account for revenues received from charges for services provided to outside entities or to other City departments or projects. (This account name can be customized for the department's reporting purposes.)
041401	Professional Service Fee 2	See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
041402	Professional Service Fee 3	See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)
041403	Professional Service Fee 4	See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)
041404	Professional Service Fee 5	See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)
041405	Professional Service Fee 6	See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)
041406	Professional Service Fee 7	See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)
041407	Professional Service Fee 8	See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)
041408	Professional Service Fee 9	See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)
041409	Professional Service Fee 10	See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)
041410	Professional Service Fee 11	See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)
041411	Professional Service Fee 12	See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)
041412	Professional Service Fee 13	See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)
041414	Professional Service Fee 14	See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)
041415	Professional Service Fee 15	See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)
041416	Professional Service Fee 16	See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)
041417	Professional Service Fee 17	See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)
041418	Professional Service Fee 18	See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)
041419	Professional Service Fee 19	See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)
041420	Help Me Grow – Health Dept	To account for revenue received from the State of Ohio Medicaid for services provided by the Health Department.
041500	Wedding Fees	To account for fees collected in the Mayor's Office for performance of wedding ceremonies.

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
041600	Rotary Administration Fee	To account for the fee collected by the Engineering Department for the administration of the 1999 Rotary Water & Sewer Policy as allowed by City code.
042200	Special Fire Service Fees	To account for revenues received from charges to the public for fire protection services provided outside of the city.
042400	Building Inspection Fees	To account for revenues received from charges to the public for building inspections provided to ensure compliance with code.
042401	Building Inspection Fees 2	See Building Inspection Fees. (This account name can be customized for the department's reporting purposes.)
042402	Building Inspection Fees 3	See Building Inspection Fees. (This account name can be customized for the department's reporting purposes.)
042403	Permits/Review Fees	See Building Inspection Fees. (This account name can be customized for the department's reporting purposes.)
042404	Building Inspection Fees 5	See Building Inspection Fees. (This account name can be customized for the department's reporting purposes.)
043200	Parking Charges - Cones	To account for revenues received from charges for cone rental by the public.
043300	Parking/Landing Fees	To account for revenues received from charges for parking or landing of aircraft at the airport.
043400	Parking Lot Fees	To account for fees collected for rental of spaces in City owned surface parking lots.
043600	1999 Water Rotary Fees	To account for the fees collected for rotary water as provided for by City code from 1999.
043601	1999 Sewer Rotary Fees	To account for the fees collected for rotary sewer as provided for by City code from 1999.
043700	Southwest Interceptor	To account for the fees collected for connections onto the Southwest Interceptor sewer trunk line as provided by City code.
043800	Southeast Interceptor	To account for the fees collected for connections onto the Southeast Interceptor sewer trunk line as provided by City code.
043900	Saratoga Interceptor	To account for the fees collected for connections onto the Saratoga Interceptor sewer trunk line as provided by City code.
044000	Prior Year Writeoff Collected	To account for revenues received for charges written off in a prior year but received in the current year.
044100	Water Charges	To account for revenues received from charges to the public for water service provided and collected by the Utility Billing Office.

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
044200	Wastewater Charges	To account for revenues received from charges to the public for Wastewater services provided and collected by the Utility Billing Office.
044400	Wastewater Taps	To account for revenues received from charges to the public for permits to tap into wastewater lines. (Wastewater Treatment Improvement - - WTIF)
044500	Northwest Corridor Impact Fee	To account for revenues received for future improvement of the sanitary sewer system or to pay for the debt of the system.
044601	Water Tap Fees	To account for revenues received from the public for water department personnel to tap into a waterline and provide water service.
044602	Water Meter Fees	To account for revenues received from the public for water meter fees.
044700	Old Rotary Charges	To account for revenues received from Rotary Water charges.
044701	Old Rotary Charges 2	To account for revenues received from Rotary Sewer charges.
044800	07 Water Rotary Fees	To account for the fees collected for rotary water as provided for by City code from 2007.
044801	07 Sewer Rotary Fees	To account for the fees collected for rotary sewer as provided for by City code from 2007.
044900	Storm Water Charges	To account for the revenue received from charges to the public for storm water maintenance and replacement and collected by the Utility Billing Office.
045000	Backflow Fee - Containment	To account for the revenue received from charges for containment backflow systems
045010	Backflow Fee - Isolation	To account for the gross revenue received from charges for isolation backflow systems. Half of this revenue is shared with Hancock County Public Health.
045100	Backflow Tester Registration	To account for the revenue received for registration fees of certified backflow testers.
045200	Health Inspection Fees – Other	To account for revenues received to ensure Health code compliance for Mobile Home and RV Parks.
045201	Health Inspection Fees – Pools	To account for revenues received to ensure Health code compliance for Swimming Pools & Spas.
045202	Health Inspection Fees – Food	To account for revenues received to ensure Health code compliance for food service operations.
045205	Retail Food Ag Licenses	To account for revenues received to ensure Health code compliance for retail food operations.
045300	Birth/Death Certificates	To account for revenues received as charges for birth and death certificates and burial permits.

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
045301	Vital Statistics – State Fee	To account for the State fee portion of the fees collected by the Health Department to be remitted to the State.
045400	Restitution	To account for revenues received from the public for payment of damages to city property.
045500	State Revenue-Vital Statistics	To account for revenue from the State based on the number of birth and death certificates issued in the previous year. This is received once annually.
045501	Subsidy Vitals	To account for the revenue from the State based on a formula that is determined by ORC that is population based rather than volume of issuance based.
045600	State Subsidy-Health	To account for the subsidy received once a year from State Department of Health to offset cost of operations.
047200	General Admission	To account for revenues collected for general public admission.
047201	Group Admissions	To account for revenues collected for group admissions.
047203	Admissions – Special Events	To account for revenues collected for admission for special events.
047205	M-F Daytime Admissions	To account for admission fees for daytime activities at the Recreation Department outside of regularly scheduled programs.
047400	Shelter/Ice Reservations	To account for revenues received from charges to the general public for reservation of City owned shelter houses or the ice rink.
047401	Shelter/Ice Reservations 2	See Shelter/Ice Reservations. (This account name can be customized for the department’s reporting purposes.)
047500	Summer Softball Program	To account for receipts from the summer softball program administered by the Recreation Department.
047501	Fall Softball Program	To account for receipts from the fall softball program administered by Recreation Department.
047600	Vending Sales	To account for the revenue generated from vending machines throughout City operations.
047601	Video Game Money	To account for the revenue generated from the video games at the City’s ice arena.
047602	Vending Sales 2	See Vending Sales. (This account name can be customized for the department’s reporting purposes.)
047603	Cola Commissions	To account for the revenue generated specifically from cola contracts throughout City operations.
047700	Advertising Income-CUBE	To account for the revenue generated from sales of advertising space at the ice arena.

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
047701	Advertising Income-Plex	To account for the revenue generated from sales of advertising space at the 5-plex baseball diamonds.
047800	Fuel Flowage Fees	To account for revenues received from companies at the airport for maintaining their own fuel tanks on City owned property.
047900	Recreation Programs	To account for revenues received from fees for participation in recreation programs not specifically accounted for below.
047902	Learn to Skate	To account for revenues received from fees for participation in the Learn To Skate program.
047903	Tournament Fees	To account for revenue received from fees for participation in tournaments.
048100	Cemetery Open/Close Vault Charges	To account for revenues received from current services provided for preparation of cemetery lots for vaults (opening/closing).
048101	Cemetery Open/Close Cremation Charges	To account for revenues received from current services provided for preparation of cemetery lots for opening/closing of ashes.
048102	Cemetery Open/Close Infant Charges	To account for revenues received from current services provided for preparation of cemetery lots for vaults (opening/closing) for infants/small children.
048103	Cemetery Open/Close Afterhours/Weekend	To account for revenues received from current services provided for preparation of cemetery lots for vaults (opening/closing) for after-hours or on weekends.
048104	Cemetery Open/Close Removal/Relocate	To account for revenues received from current services provided for preparation of cemetery lots for vaults (opening/closing) when removing and/or relocating.
048200	Cemetery Foundation Charges	To account for revenues received from current services provided for preparation of cemetery lots for foundation of headstones.
048300	Miscellaneous Revenue	To account for revenues received by the City for services or charges not classified in any other specific category.
048301	Sale of Scrap	To account for the revenues received for the sale of scrap metals to be receipted by the Auditor's Office.
048302	Bad Check Fees	To account for the revenues received for the charge assessed per bad check.
048303	Copy Charges/Report Copies	To account for copy charges received by departments for copies made for the public.
048304	False Alarm Charges	To account for fees collected for false alarms billed to the public.
048305	Sale of Mulch	To account for the sale of mulch as prepared by City personnel.



## CITY OF FINDLAY CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
048306	Yard Waste Disposal	To account for fees collected per truck load of compostable yard waste dumped at the green waste site.
048307	Sale of Firewood	To account for the fees received for the sale of firewood that has been cut and gathered by the Street Department.
048308	Miscellaneous Revenue 2	See Miscellaneous Revenue. (This account name can be customized for the department's reporting purposes.)
048309	Miscellaneous Revenue 3	See Miscellaneous Revenue. (This account name can be customized for the department's reporting purposes.)
<b><u>FINES &amp; FORFEITURES</u></b>		
051100	Court Fines	To account for revenues received as penalties imposed for violation or neglect of statutes.
051200	Parking Fines	To account for revenues received as penalties for violation of municipal parking regulations.
051300	Impoundment Fees	To account for the revenues received from impoundment of vehicles.
051400	Pay for Stay	To account for a mandatory fine imposed by Municipal Court which is to offset some of the jail expenses.
051500	State Patrol Fines	To account for revenues received from Municipal Court which are identified as violations cited by State Patrol.
<b><u>INTEREST EARNINGS</u></b>		
061000	Interest Earnings	To account for revenues received from investment of City funds.
<b><u>RENTS &amp; ROYALTIES</u></b>		
062000	Rent & User Fees	To account for revenues received for rents collected from city properties. (This account name can be customized for the department's reporting purposes.)
062001	Rent & User Fees 2	See Rent & User Fees. (This account name can be customized for the department's reporting purposes.)
062002	Rent & User Fees 3	See Rent & User Fees. (This account name can be customized for the department's reporting purposes.)
062003	Rent & User Fees 4	See Rent & User Fees. (This account name can be customized for the department's reporting purposes.)
062004	Rent & User Fees 5	See Rent & User Fees. (This account name can be customized for the department's reporting purposes.)
062005	Rent & User Fees 6	See Rent & User Fees. (This account name can be customized for the department's reporting purposes.)

# CITY OF FINDLAY CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
062006	Rent & User Fees 7	See Rent & User Fees. (This account name can be customized for the department's reporting purposes.)
<b><u>SPECIAL ASSESSMENTS</u></b>		
063100	Prepaid Special Assessments	To account for receipt of assessment payments prior to certification to the County Auditor not specifically provided for below.
063101	Prepaid Special Assessments Walks New	To account for receipt of assessment payments for new sidewalk installation prior to certification to the County Auditor.
063102	Prepaid Special Assessments Walks Repair	To account for receipt of assessment payments for sidewalk repairs prior to certification to the County Auditor.
063200	Special Assessments	To account for the receipt of special assessments that have been levied on property owners after certification to the County Auditor not specifically provided for below. (Received via real estate tax settlements)
063201	Weed Fees	To account for the receipt of weed assessments that have been levied on property owners after certification to the County Auditor.
063202	Sidewalk Repair Fees	To account for the receipt of sidewalk repair assessments that have been levied on property owners after certification to the County Auditor.
063203	Property Cleanup Fees	To account for the receipt of property cleanup assessments that have been levied on property owners after certification to the County Auditor.
063204	PILOT/TIF Payments	To account for the receipt of PILOT/TIF payments from the redirection of property taxes to pay for special improvements in the qualified districts/areas.
063205	Property Demolition	To account for the receipt of property demolition assessments that have been levied on property owners after certification to the County Auditor.
<b><u>SALES &amp; COMPENSATION OF ASSETS</u></b>		
064000	Pro Shop Sales	To account for the revenues received from the sale of inventory specifically purchased for resale from the ice arena's pro shop supplies.
064100	Sale of Consumable Inventory	To account for revenues received from sale of inventory specifically purchased for resale that are not specifically provided for below. (This account name can be customized for the department's reporting purposes.)
064101	Sales Specific to Operation 2	See Sale of Consumable Inventory. (This account name can be customized for the department's reporting purposes.)

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
064102	Sales Specific to Operation 3	See Sale of Consumable Inventory. (This account name can be customized for the department's reporting purposes.)
064200	Sales - Vehicle & Equipment	To account for revenues received from the sale of machinery and equipment.
064201	Auction Proceeds	To account for the revenues received from the sale of city owned items at auction.
064300	Sales - Building	To account for revenues received from the sale of public buildings.
064400	Sales - Land	To account for revenues received from the sale of public lands.
064401	Easements Given	To account for revenues received from the granting of easements on city-owned land.
064502	Sale of Gravesite - Other Adult	To account for revenues received from the sale of lots in the cemetery.
064503	Sale of Gravesite – Infants	To account for revenues received from the sale of lots for infants in the cemetery.
064504	Perpetual Care Adult	To account for the revenues received (in addition to the lot sales) that are intended for the purpose of providing future income for cemetery operations once all lots are sold.
064505	Perpetual Care Child	To account for the revenues received (in addition to the lot sales) that are intended for the purpose of providing future income for cemetery operations once all lots are sold.
064600	Reimbursements	To account for revenues received as reimbursement for monies previously spent by the City if not specifically provided for below. This code is also used to reimburse charges or services between departments.
064601	Jury Duty/Witness Fees	To account for revenues received from employees that have been paid by the city and subsequently by the courts to tend to civic duties.
064604	Reimbursements 2	See Reimbursements. (This account name can be customized for the department's reporting purposes.)
064605	COVID Expense Reimbursement	To account for the reimbursement of qualified COVID-19 payroll expenses through the CARES Act funding that are processed through a chargeback journal entry process.
064800	Utility Reimbursement	To account for revenues received as a reimbursement for monies previously spent by the City for utility expenses in City rental property.

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
<b><u>CONTRIBUTIONS</u></b>		
065000	Contributions	To account for receipts from public enterprises and private sources for either restricted or unrestricted uses.
065200	Operating Transfers-In	To account for inter-fund operating transfers received by a fund or revenue/cost center.
065300	CI Transfers - In	To account for all transfers of Capital Improvement money to a department or project.
<b><u>PROCEEDS FROM ISSUE OF DEBT</u></b>		
069100	Note Sales Proceeds	To account for proceeds from the issuance of notes.
069300	Bond Sales Proceeds	To account for proceeds representing the par value of the bonds issued.
069400	Premium on Bonds Sold	To account for proceeds representing the excess over par value of the bonds issued.
069500	Premium on Notes Sold	To account for proceeds representing the excess over par value of the notes issued.

**CITY OF FINDLAY  
CLASSIFICATION OF REVENUES**

OBJECT CODE

SUBCATEGORY DESCRIPTION

DESCRIPTION OF USE

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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 1  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21001000 COUNCIL						
21001000 041200 CODE SUPP	-50.00	-300.00	-300.00	-50.00	-50.00	.0%
21001000 048300 MISC REV	-2,650.00	-4,000.00	-4,000.00	-3,200.00	-3,200.00	.0%
21001000 048303 COPIES	.00	.00	.00	-3.00	.00	.0%
21001000 064600 REIMB	.00	.00	.00	.00	.00	.0%
TOTAL COUNCIL	-2,700.00	-4,300.00	-4,300.00	-3,253.00	-3,250.00	-.1%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 2  
bgnyrpts

PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21002000 MAYOR'S OFFICE						
21002000 021600 PROF LIC	-2,113.00	-1,500.00	-1,500.00	-1,500.00	-1,500.00	.0%
21002000 041500 WEDDING	-1,050.00	-1,500.00	-500.00	-1,100.00	-1,500.00	36.4%
21002000 048300 MISC REV	.00	.00	.00	-16,825.00	.00	.0%
21002000 048303 COPIES	-1.00	.00	.00	-5.00	.00	.0%
21002000 062000 RENTS	-1.00	.00	.00	-1.00	.00	.0%
21002000 064600 REIMB	-316.60	.00	-5,000.00	-5,300.00	.00	.0%
TOTAL MAYOR'S OFFICE	-3,481.60	-3,000.00	-7,000.00	-24,731.00	-3,000.00	-87.9%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 3  
bgnyrpts

PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21003000 AUDITOR'S OFFICE						
21003000 041100 COURT COST	-389.58	-400.00	-400.00	-400.00	-400.00	.0%
21003000 048302 BD CHCKS	.00	.00	.00	.00	.00	.0%
21003000 048303 COPIES	-10.00	-10.00	-10.00	-10.00	-10.00	.0%
21003000 064600 REIMB	.00	.00	.00	.00	.00	.0%
21003000 065200 OPXFER IN	-386,477.00	-406,615.00	-406,615.00	-406,615.00	-401,010.00	-1.4%
TOTAL AUDITOR'S OFFICE	-386,876.58	-407,025.00	-407,025.00	-407,025.00	-401,420.00	-1.4%





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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 4  
bgnyrpts

PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21005000 LAW DIRECTOR						
21005000 064600 REIMB	-106,250.07	-110,000.00	-110,000.00	-121,124.00	-128,289.00	5.9%
TOTAL LAW DIRECTOR	-106,250.07	-110,000.00	-110,000.00	-121,124.00	-128,289.00	5.9%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21006000 MUNICIPAL COURT						
21006000 041100 COURT COST	-934,018.17	-900,000.00	-540,000.00	-825,000.00	-709,854.00	-14.0%
21006000 041400 PROF FEE	-60.00	-200.00	-200.00	.00	-100.00	.0%
21006000 048300 MISC REV	-2,575.53	-2,500.00	-2,500.00	-6,973.00	-7,200.00	3.3%
21006000 048302 BD CHCKS	-75.00	-50.00	-50.00	-125.00	-25.00	-80.0%
21006000 048303 COPIES	-388.70	-500.00	-500.00	-200.00	-250.00	25.0%
21006000 051100 CT FINES	-339,607.11	-355,000.00	-213,000.00	-280,000.00	-245,000.00	-12.5%
21006000 051400 PAY STAY	-1,586.70	-1,500.00	-900.00	-1,800.00	-1,800.00	.0%
21006000 051500 OSHP FINES	-115,658.95	-120,000.00	-72,000.00	-82,446.00	-82,000.00	-.5%
21006000 061000 INT EARN	-896.94	-900.00	-540.00	-503.00	-475.00	-5.6%
21006000 064201 AUCT REV	-2,632.10	.00	.00	-20.00	.00	.0%
21006000 064600 REIMB	-320,260.89	-300,000.00	-300,000.00	-199,939.00	-251,386.00	25.7%
21006000 064601 JURWIT FEE	.00	.00	.00	.00	.00	.0%
21006000 064605 COVID	.00	.00	.00	-121,602.00	.00	.0%
21006000 065300 CIXFER IN	.00	.00	.00	.00	.00	.0%
TOTAL MUNICIPAL COURT	-1,717,760.09	-1,680,650.00	-1,129,690.00	-1,518,608.00	-1,298,090.00	-14.5%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21007000 CIVIL SERVICE						
21007000 041400 PROF FEE	-23,271.36	-25,000.00	-25,000.00	-25,000.00	-25,000.00	.0%
21007000 064600 REIMB	-34,281.81	.00	.00	.00	.00	.0%
21007000 064601 JURWIT FEE	-60.00	.00	.00	.00	.00	.0%
TOTAL CIVIL SERVICE	-57,613.17	-25,000.00	-25,000.00	-25,000.00	-25,000.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21009000 COMPUTER SERVICES						
21009000 064201 AUCT REV	-1,159.89	.00	.00	-3,000.00	.00	.0%
21009000 064600 REIMB	-479,322.25	-524,999.00	-524,999.00	-525,772.00	-524,999.00	-.1%
21009000 064605 COVID	.00	.00	.00	-762.00	.00	.0%
21009000 065300 CIXFER IN	-13,000.00	.00	-73,000.00	-73,000.00	.00	.0%
TOTAL COMPUTER SERVICES	-493,482.14	-524,999.00	-597,999.00	-602,534.00	-524,999.00	-12.9%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21011000 GENERAL REVENUE						
21011000 011100 RE TAX	-1,939,507.12	-2,171,471.00	-2,171,471.00	-2,226,699.00	-2,463,094.00	10.6%
21011000 011200 ROLLBACK	-175,586.60	.00	.00	-203,001.00	.00	.0%
21011000 011300 HOMESTD	-49,957.64	.00	.00	-47,705.00	.00	.0%
21011000 011500 TRAILER TA	-8,712.73	-10,000.00	-10,000.00	-8,766.00	-8,800.00	.4%
21011000 016100 HOTEL TAX	-810,762.13	-829,800.00	-580,800.00	-542,111.00	-550,000.00	1.5%
21011000 021600 PROF LIC	-311,557.28	-310,000.00	-310,000.00	-310,000.00	-310,000.00	.0%
21011000 034100 ST GRNT	-5,692.86	.00	-19,895.61	-19,895.00	.00	.0%
21011000 034200 LOCAL GRNT	-91,762.88	.00	.00	-76,490.00	.00	.0%
21011000 035200 CO LGF	-421,340.16	-438,771.00	-280,813.00	-504,500.00	-461,300.00	-8.6%
21011000 035300 ST LGF	-74,483.62	-145,500.00	-93,120.00	-158,000.00	-158,000.00	.0%
21011000 035500 LIQUOR	-63,928.90	-65,000.00	-65,000.00	-14,262.00	-110,000.00	671.3%
21011000 035600 CIG TX	-1,746.60	-1,800.00	-1,800.00	-1,600.00	-1,550.00	-3.1%
21011000 048300 MISC REV	-1,225.00	.00	.00	-2,232.00	.00	.0%
21011000 048308 DFID INCOM	.00	.00	.00	-30,000.00	-5,000.00	-83.3%
21011000 061000 INT EARN	-510,034.45	-180,000.00	-90,000.00	-250,000.00	-230,000.00	-8.0%
21011000 062000 RENTS	-27,036.96	-26,900.00	-26,900.00	-27,000.00	-27,000.00	.0%
21011000 063201 WEED FEE	-4,553.12	-5,000.00	-5,000.00	-14,076.00	-5,000.00	-64.5%
21011000 063203 CLEAN FEE	-1,056.69	-1,200.00	-1,200.00	.00	-1,200.00	.0%
21011000 063205 PROPDEMO	.00	.00	.00	-3,250.00	.00	.0%
21011000 064600 REIMB	-283,768.45	-100,000.00	-100,000.00	-1,796,485.00	-100,000.00	-94.4%
21011000 065000 CONTRIB	.00	.00	.00	-564.00	.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21011000 065200	OPXFER IN	-19,912,697.61	-22,418,916.00	-18,178,500.00	-18,178,500.00	-16,302,500.00	-10.3%	
21011000 065300	CIXFER IN	-5,987.69	.00	-522,500.00	-522,500.00	.00	.0%	
TOTAL GENERAL REVENUE		-24,701,398.49	-26,704,358.00	-22,456,999.61	-24,937,636.00	-20,733,444.00	-16.9%	



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21012000 POLICE DEPARTMENT						
21012000 021600 PROF LIC	-35.00	-100.00	-100.00	-150.00	-100.00	-33.3%
21012000 022400 BIKE LIC	-24.00	.00	.00	-21.00	-20.00	-4.8%
21012000 031800 FED GRANT	.00	.00	.00	-9,468.00	.00	.0%
21012000 034200 LOCAL GRNT	.00	.00	.00	.00	.00	.0%
21012000 041401 ENF/EDUC	-275.78	.00	.00	.00	.00	.0%
21012000 041416 BLDG SECRT	-124,062.19	-132,000.00	-132,000.00	-132,000.00	-132,000.00	.0%
21012000 045400 RESTIT	-420.00	-1,000.00	-1,000.00	-2,000.00	-1,000.00	-50.0%
21012000 048300 MISC REV	-4,320.52	.00	.00	.00	.00	.0%
21012000 048301 SCRAP	-566.80	.00	.00	.00	.00	.0%
21012000 048302 BD CHCKS	.00	.00	.00	.00	.00	.0%
21012000 048303 COPIES	-1,018.00	-1,000.00	-1,000.00	-300.00	-1,000.00	233.3%
21012000 048304 FALSE ALAR	-2,350.00	-2,000.00	-2,000.00	-1,000.00	-2,000.00	100.0%
21012000 051300 IMPOUNDS	-1,695.00	-2,000.00	-2,000.00	-500.00	-1,500.00	200.0%
21012000 062000 EQ RENTS	-2,625.00	-2,500.00	-2,500.00	-1,000.00	-2,500.00	150.0%
21012000 064200 SALE VEH	.00	.00	.00	-3.00	.00	.0%
21012000 064201 AUCT REV	-3,818.01	.00	.00	-7,010.00	.00	.0%
21012000 064600 REIMB	-39,771.69	.00	.00	-21,798.00	.00	.0%
21012000 064601 JURWIT FEE	-335.44	-200.00	-200.00	-200.00	-200.00	.0%
21012000 064605 COVID	.00	.00	.00	-931,260.00	.00	.0%
21012000 065000 CONTRIB	-686.50	.00	.00	-550.00	.00	.0%
21012000 065200 OPXFER IN	-247,967.30	-230,000.00	-230,000.00	-283,800.00	-265,500.00	-6.4%



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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21012000 065300	CIXFER IN	-375,600.00	.00	-192,530.23	-192,000.00	.00	.0%
TOTAL POLICE DEPARTMENT		-805,571.23	-370,800.00	-563,330.23	-1,583,060.00	-405,820.00	-74.4%





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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21013000 DISASTER SERVICES						
21013000 064600 REIMB	.00	.00	.00	.00	.00	.0%
TOTAL DISASTER SERVICES	.00	.00	.00	.00	.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21014000 FIRE DEPARTMENT						
21014000 011600 SALES TX	.00	.00	.00	.00	.00	.0%
21014000 034100 ST GRNT	-1,200.00	.00	.00	.00	.00	.0%
21014000 041400 AIR FILLS	-45.00	.00	.00	-30.00	.00	.0%
21014000 042200 FIRE SRVS	.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	.0%
21014000 048301 SCRAP	.00	.00	.00	.00	.00	.0%
21014000 048303 COPIES	.00	.00	.00	.00	.00	.0%
21014000 064100 CONS SALE	.00	.00	.00	.00	.00	.0%
21014000 064201 AUCT REV	-11,042.00	.00	.00	.00	.00	.0%
21014000 064600 REIMB	-39,506.43	-2,000.00	-2,000.00	-5,600.00	-4,000.00	-28.6%
21014000 064601 JURWIT FEE	-10.00	.00	.00	.00	.00	.0%
21014000 064605 COVID	.00	.00	.00	-1,134,640.00	.00	.0%
21014000 065000 CONTRIB	-550.00	.00	.00	.00	.00	.0%
21014000 065200 OPXFER IN	-247,967.30	-230,000.00	-230,000.00	-283,800.00	-265,500.00	-6.4%
21014000 065300 CIXFER IN	-49,632.00	.00	.00	.00	.00	.0%
TOTAL FIRE DEPARTMENT	-349,952.73	-282,000.00	-282,000.00	-1,474,070.00	-319,500.00	-78.3%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21015000 DISPATCH CENTER						
21015000 064600 REIMB	-2,402.82	.00	.00	.00	.00	.0%
21015000 064601 JURWIT FEE	.00	.00	.00	.00	.00	.0%
21015000 064605 COVID	.00	.00	.00	-22,973.00	.00	.0%
TOTAL DISPATCH CENTER	-2,402.82	.00	.00	-22,973.00	.00	-100.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21018000 HUMAN RESOURCES						
21018000 048303 COPIES	.00	.00	.00	.00	.00	.0%
21018000 064601 JURWIT FEE	.00	.00	.00	-10.00	.00	.0%
TOTAL HUMAN RESOURCES	.00	.00	.00	-10.00	.00	-100.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21021000 ENGINEERING DEPARTMENT						
21021000 021600 PROF LIC	-6,400.00	-5,000.00	-5,000.00	-3,000.00	-5,000.00	66.7%
21021000 022100 B&E PERMIT	-1,450.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	.0%
21021000 022800 SEW PER	-19,320.00	-18,000.00	-18,000.00	-16,500.00	-16,000.00	-3.0%
21021000 041200 PUBS	-131.90	-120.00	-120.00	-20.00	-50.00	150.0%
21021000 041301 SITE PLAN	-10,957.30	-15,000.00	-15,000.00	-12,000.00	-12,000.00	.0%
21021000 041302 PLAT APPR	-3,770.95	-5,000.00	-5,000.00	-1,000.00	-3,000.00	200.0%
21021000 041400 PROF FEE	-57,217.30	-80,000.00	-70,000.00	-100,000.00	-75,000.00	-25.0%
21021000 048302 BD CHCKS	.00	.00	.00	.00	.00	.0%
21021000 048303 COPIES	-33.70	.00	.00	.00	.00	.0%
21021000 064201 AUCT REV	.00	.00	.00	.00	.00	.0%
21021000 064600 REIMB	-884.58	.00	.00	-618.00	.00	.0%
21021000 064605 COVID	.00	.00	.00	-3,186.00	.00	.0%
21021000 065300 CIXFER IN	-35,000.00	.00	.00	.00	.00	.0%
TOTAL ENGINEERING DEPARTMENT	-135,165.73	-125,120.00	-115,120.00	-138,324.00	-113,050.00	-18.3%



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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21022000 PUBLIC BUILDING						
21022000 048301 SCRAP	.00	.00	.00	.00	.00	.0%
21022000 064600 REIMB	.00	.00	.00	.00	.00	.0%
21022000 065300 CIXFER IN	.00	.00	.00	.00	.00	.0%
TOTAL PUBLIC BUILDING	.00	.00	.00	.00	.00	.0%



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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

GENERAL FUND		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21032000 ZONING							
21032000 022101	ZONING PER	-61,135.00	-60,000.00	-60,000.00	-62,000.00	-60,000.00	-3.2%
21032000 022102	DEMO PER	-800.00	-500.00	-500.00	-440.00	.00	-100.0%
21032000 022103	FLOOD PER	-4,850.00	-3,500.00	-3,500.00	-2,800.00	-3,500.00	25.0%
21032000 022104	SIGN PER	-2,435.00	-3,000.00	-3,000.00	-4,500.00	-4,000.00	-11.1%
21032000 022105	SDWKCAFE	-350.00	-400.00	.00	.00	-400.00	.0%
21032000 041300	PLA/ZN FEE	-6,425.00	-5,000.00	-5,000.00	-6,500.00	-5,000.00	-23.1%
21032000 041400	PROF FEE	-1,800.00	-2,000.00	-2,000.00	-2,400.00	-2,000.00	-16.7%
21032000 048300	MISC REV	-1,349.92	.00	.00	-350.00	.00	.0%
21032000 048302	BD CHCKS	.00	.00	.00	-25.00	.00	.0%
21032000 048303	COPIES	-.60	.00	.00	.00	.00	.0%
21032000 063201	WEED FEE	-1,972.88	-2,000.00	-2,000.00	-400.00	-2,000.00	400.0%
21032000 063203	CLEAN FEE	-861.48	.00	.00	-4,000.00	-2,000.00	-50.0%
21032000 063205	PROPDEMO	.00	.00	.00	.00	.00	.0%
21032000 064201	AUCT REV	.00	.00	.00	.00	.00	.0%
21032000 064600	REIMB	-206.05	.00	.00	-1,000.00	.00	.0%
21032000 064605	COVID	.00	.00	.00	-2,779.00	.00	.0%
TOTAL ZONING		-82,185.93	-76,400.00	-76,000.00	-87,194.00	-78,900.00	-9.5%



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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21034000 PARKS DEPARTMENT						
21034000 011600 SALES TX	-13.03	-20.00	-20.00	-30.00	-20.00	-33.3%
21034000 041400 PROF FEE	-23,559.02	-19,500.00	-19,500.00	-30,000.00	-24,000.00	-20.0%
21034000 045400 RESTIT	.00	.00	.00	-120.00	.00	.0%
21034000 047401 SHELTER	-7,987.50	-7,000.00	-7,000.00	-3,000.00	-5,000.00	66.7%
21034000 047600 VENDING	-1,844.01	-2,000.00	-2,000.00	-1,500.00	-2,000.00	33.3%
21034000 048301 SCRAP	-107.40	.00	.00	-20.00	.00	.0%
21034000 064100 CONS SALE	-186.97	-200.00	-200.00	-420.00	-200.00	-52.4%
21034000 064201 AUCT REV	.00	.00	.00	.00	.00	.0%
21034000 064600 REIMB	-32,034.58	-500.00	-500.00	-1,385.00	-1,000.00	-27.8%
21034000 064601 JURWIT FEE	.00	.00	.00	.00	.00	.0%
21034000 064605 COVID	.00	.00	.00	-1,891.00	.00	.0%
21034000 065000 CONTRIB	.00	.00	.00	.00	.00	.0%
21034000 065300 CIXFER IN	-172,000.00	.00	-101,700.00	-101,700.00	.00	.0%
TOTAL PARKS DEPARTMENT	-237,732.51	-29,220.00	-130,920.00	-140,066.00	-32,220.00	-77.0%





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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21042000 RECREATION MAINTENANCE						
21042000 065000 CONTRIB	.00	.00	.00	.00	.00	.0%
TOTAL RECREATION MAINTENANCE	.00	.00	.00	.00	.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21044400 RECREATION FUNCTIONS						
21044400 011600 SLS TX CUB	-3,592.91	-3,500.00	-3,500.00	-2,100.00	-3,500.00	66.7%
21044400 011601 SLSTX DIAM	-4,802.18	-4,000.00	-4,000.00	-4,256.00	-4,100.00	-3.7%
21044400 041400 PR FEE CUB	-2,666.00	-3,000.00	-3,000.00	-2,090.00	-3,000.00	43.5%
21044400 041401 PR FEE REC	-5,965.00	-3,900.00	-3,900.00	-1,000.00	-3,900.00	290.0%
21044400 047200 PUBLIC SKT	-75,299.00	-64,000.00	-64,000.00	-48,445.00	-64,000.00	32.1%
21044400 047201 PARTY ADMN	-2,501.50	-3,200.00	-3,200.00	-885.00	-1,500.00	69.5%
21044400 047205 M-FDAYTIME	-14,582.50	-17,500.00	-17,000.00	-16,816.00	-17,500.00	4.1%
21044400 047400 ICE RESERV	-261,367.08	-265,000.00	-258,400.00	-196,621.00	-250,000.00	27.1%
21044400 047401 SHELTER	-7,807.50	-7,500.00	-7,000.00	-3,900.00	-6,000.00	53.8%
21044400 047500 SUM SBALL	-17,225.00	-18,000.00	-18,000.00	-12,825.00	-18,000.00	40.4%
21044400 047501 FALL SBALL	-6,300.00	-7,000.00	-7,000.00	.00	-7,000.00	.0%
21044400 047600 VEND CUBE	-15,832.01	-15,000.00	-15,000.00	-9,300.00	-12,000.00	29.0%
21044400 047601 VIDEO MONE	-1,289.50	-900.00	-900.00	-540.00	-900.00	66.7%
21044400 047602 VEND DIAM	.00	.00	.00	.00	.00	.0%
21044400 047603 COLA COMM	-11,000.00	-5,500.00	-5,500.00	-5,500.00	-5,500.00	.0%
21044400 047700 AD INCOME	-2,870.00	-3,500.00	-3,500.00	-1,800.00	-3,500.00	94.4%
21044400 047701 ADS-PLEX	-2,200.00	-3,500.00	-3,500.00	-250.00	-3,500.00	1300.0%
21044400 047902 LTS	-15,062.00	-15,000.00	-15,000.00	-13,200.00	-14,000.00	6.1%
21044400 047903 FIELD RENT	-14,090.00	-24,000.00	-16,800.00	-25,490.00	-24,000.00	-5.8%
21044400 048300 CUBE MISC	-333.88	-250.00	-250.00	-900.00	-250.00	-72.2%
21044400 048301 SCRAP	-1,265.95	.00	.00	-13.00	.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21044400 048302 BD CHCKS	.00	.00	.00	.00	.00	.0%
21044400 048309 MISC R PRG	-3,350.00	-4,000.00	-4,000.00	-500.00	-3,000.00	500.0%
21044400 062000 FLOOR RENT	-7,750.00	-7,000.00	-2,500.00	-590.00	-6,000.00	916.9%
21044400 062001 ROOM RENT	-8,520.90	-7,000.00	-7,000.00	-1,227.00	-4,000.00	226.0%
21044400 062002 LOCKER RNT	-440.50	-500.00	-500.00	-373.00	-500.00	34.0%
21044400 062003 SKATES	-31,572.00	-27,000.00	-27,000.00	-21,100.00	-25,000.00	18.5%
21044400 062004 RENT DIAMD	-18,365.00	-18,000.00	-18,000.00	-34,085.00	-25,000.00	-26.7%
21044400 062005 RENT REC P	-12,900.00	-5,000.00	-5,000.00	-325.00	-5,000.00	1438.5%
21044400 064000 PRO SH FEE	-680.85	-500.00	-500.00	-380.00	-550.00	44.7%
21044400 064100 CUBE CONS	-34,524.65	-32,000.00	-32,000.00	-19,000.00	-30,000.00	57.9%
21044400 064101 DIAM CONS	-66,341.32	-55,000.00	-55,000.00	-58,804.00	-55,000.00	-6.5%
21044400 064201 AUCT REV	.00	.00	.00	.00	.00	.0%
21044400 064600 REIMB CUBE	-268.11	-600.00	-600.00	-836.00	-600.00	-28.2%
21044400 064604 REIM DIAM	-150.00	-1,500.00	-1,500.00	-1,350.00	-1,500.00	11.1%
21044400 064605 COVID	.00	.00	.00	-1,516.00	.00	.0%
21044400 065000 CONTRIB	.00	.00	.00	.00	.00	.0%
21044400 065300 CIXFER IN	-270,100.00	.00	-150,000.00	-150,000.00	.00	.0%
TOTAL RECREATION FUNCTIONS	-921,015.34	-622,350.00	-753,050.00	-636,017.00	-598,300.00	-5.9%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
21046000 CEMETERY DEPARTMENT						
21046000 041400 SHRUBS	.00	.00	.00	-3,050.00	.00	.0%
21046000 041402 SM BURIALS	-10,150.00	-18,000.00	-18,000.00	-12,000.00	-12,000.00	.0%
21046000 041403 SM MAINT	-1,887.50	-2,000.00	-2,000.00	-2,000.00	-2,000.00	.0%
21046000 048100 OC VAULT	-38,700.00	-40,000.00	-40,000.00	-40,000.00	-40,000.00	.0%
21046000 048101 OC ASH	-9,000.00	-8,000.00	-8,000.00	-8,750.00	-8,000.00	-8.6%
21046000 048102 OC CHILD	.00	.00	.00	-500.00	.00	.0%
21046000 048103 OC EXTRA	-17,950.00	-17,500.00	-17,500.00	-10,800.00	-17,000.00	57.4%
21046000 048104 OC REMOVE	-8,550.00	.00	.00	-350.00	.00	.0%
21046000 048300 MISC REV	-270.00	.00	.00	-60.00	.00	.0%
21046000 064201 AUCT REV	.00	.00	.00	.00	.00	.0%
21046000 064502 OTHER LOT	-14,750.00	-15,000.00	-15,000.00	-12,000.00	-15,000.00	25.0%
21046000 064503 CHILD LOT	.00	.00	.00	-150.00	.00	.0%
21046000 064600 REIMB	-273.70	.00	.00	-550.00	.00	.0%
21046000 064601 JURWIT FEE	.00	.00	.00	.00	.00	.0%
21046000 064605 COVID	.00	.00	.00	-2,177.00	.00	.0%
21046000 065200 OPXFER IN	-36,928.46	-20,500.00	-20,500.00	-15,244.00	-13,300.00	-12.8%
21046000 065300 CIXFER IN	-127,000.00	.00	-73,000.00	-73,000.00	.00	.0%
TOTAL CEMETERY DEPARTMENT	-265,459.66	-121,000.00	-194,000.00	-180,631.00	-107,300.00	-40.6%
TOTAL GENERAL FUND	-30,269,048.09	-31,086,222.00	-26,852,433.84	-31,902,256.00	-24,772,582.00	-22.3%



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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SCM&R FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
22040000 SCM&R STREETS						
22040000 011600 SALES TX	-547.18	-700.00	-700.00	-750.00	-700.00	-6.7%
22040000 035100 GAS TAX	-1,249,288.52	-1,800,000.00	-1,350,000.00	-1,700,000.00	-1,650,000.00	-2.9%
22040000 035101 HIWAY TX	-485,098.81	-475,000.00	-356,250.00	-410,000.00	-475,000.00	15.9%
22040000 035400 CO MVL	-368,523.22	-350,000.00	-350,000.00	-265,000.00	-350,000.00	32.1%
22040000 041400 PROF FEE	-31,125.45	-25,000.00	-40,000.00	-45,000.00	-25,000.00	-44.4%
22040000 045400 RESTIT	-773.04	.00	.00	-2,787.00	.00	.0%
22040000 048300 MISC REV	-587.37	-1,000.00	.00	-700.00	-1,000.00	42.9%
22040000 048301 SCRAP	-357.96	.00	.00	-5.00	.00	.0%
22040000 048302 BD CHCKS	.00	.00	.00	-25.00	.00	-100.0%
22040000 048305 MULCH	-4,799.52	-5,000.00	-7,000.00	-7,500.00	-5,000.00	-33.3%
22040000 061000 INT EARN	-25,418.75	-10,700.00	-5,350.00	-12,000.00	-11,000.00	-8.3%
22040000 062000 RENTS	.00	.00	.00	-374.00	.00	.0%
22040000 062001 FARMRENT	.00	-5,300.00	-5,300.00	-5,000.00	-4,500.00	-10.0%
22040000 064100 COMPOST	-1,263.43	-1,400.00	-2,000.00	-2,200.00	-2,000.00	-9.1%
22040000 064101 SIGNSALES	-932.50	.00	.00	-660.00	.00	.0%
22040000 064201 AUCT REV	-22,149.96	.00	.00	-25,000.00	.00	.0%
22040000 064600 REIMB	-35,529.49	-30,000.00	-30,000.00	-101,425.00	-30,000.00	-70.4%
22040000 064601 JURWIT FEE	.00	.00	.00	.00	.00	.0%
22040000 064605 COVID	.00	.00	.00	-5,689.00	.00	.0%
22040000 065200 OPXFER IN	-835,000.00	.00	.00	.00	.00	.0%
22040000 065300 CIXFER IN	-436,000.00	.00	-445,000.00	-445,000.00	.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SCM&R FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
TOTAL SCM&R STREETS	-3,497,395.20	-2,704,100.00	-2,591,600.00	-3,029,115.00	-2,554,200.00	-15.7%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

SCM&R FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
22043200 TRAFFIC - SIGNALS						
22043200 045400 RESTIT	-18,402.54	.00	.00	.00	.00	.0%
22043200 048301 SCRAP	-1,297.67	.00	.00	-1,250.00	.00	.0%
22043200 062000 RENTS	.00	.00	.00	.00	.00	.0%
22043200 064201 AUCT REV	-2,574.69	.00	.00	-2,470.00	.00	.0%
22043200 064600 REIMB	.00	.00	.00	.00	.00	.0%
22043200 064605 COVID	.00	.00	.00	-1,698.00	.00	.0%
22043200 065300 CIXFER IN	-323,000.00	.00	-85,000.00	-85,000.00	.00	.0%
TOTAL TRAFFIC - SIGNALS	-345,274.90	.00	-85,000.00	-90,418.00	.00	-100.0%
TOTAL SCM&R FUND	-3,842,670.10	-2,704,100.00	-2,676,600.00	-3,119,533.00	-2,554,200.00	-18.1%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

PERMISSIVE LICENSE FEES FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
22050000 CO PERMISSIVE LICENSE FEES						
22050000 038200 PERM LIC	-365,619.99	.00	.00	-370,867.12	.00	.0%
22050000 065300 CIXFER IN	.00	.00	.00	.00	.00	.0%
TOTAL CO PERMISSIVE LICENSE	-365,619.99	.00	.00	-370,867.12	.00	-100.0%
TOTAL PERMISSIVE LICENSE FEE	-365,619.99	.00	.00	-370,867.12	.00	-100.0%





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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

STATE HIWAY IMPROVEMENT FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
22045000 SCM&R HIWAYS						
22045000 035100 GAS TAX	-101,293.66	-151,200.00	-113,400.00	-140,300.00	-140,300.00	.0%
22045000 035101 HIWAY TX	-39,332.33	-38,500.00	-28,875.00	-33,600.00	-34,500.00	2.7%
22045000 035400 CO MVL	-29,880.27	-26,500.00	-26,500.00	-22,000.00	-26,500.00	20.5%
22045000 061000 INT EARN	-4,564.52	-2,400.00	-1,200.00	-1,805.00	-1,700.00	-5.8%
TOTAL SCM&R HIWAYS	-175,070.78	-218,600.00	-169,975.00	-197,705.00	-203,000.00	2.7%
TOTAL STATE HIWAY IMPROVEMEN	-175,070.78	-218,600.00	-169,975.00	-197,705.00	-203,000.00	2.7%



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ACCOUNTS FOR:

LAW ENFORCEMENT TRUST FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
22060000 LAW ENFORCEMENT TRUST						
22060000 021100 REC PROP	.00	.00	.00	.00	.00	.0%
TOTAL LAW ENFORCEMENT TRUST	.00	.00	.00	.00	.00	.0%
TOTAL LAW ENFORCEMENT TRUST	.00	.00	.00	.00	.00	.0%



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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

DRUG LAW ENFORC TRUST FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
22065000 DRUG LAW ENFORCEMENT TRUST						
22065000 051100 CT FINES	-3,283.27	.00	.00	-315.00	.00	.0%
TOTAL DRUG LAW ENFORCEMENT T	-3,283.27	.00	.00	-315.00	.00	-100.0%
TOTAL DRUG LAW ENFORC TRUST	-3,283.27	.00	.00	-315.00	.00	-100.0%



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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

ID ALCOHOL TREATMENT FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
22070000 ID ALCOHOL TREATMENT						
22070000 041101 STATE FEES	-5,646.32	-10,000.00	.00	-8,679.00	.00	-100.0%
22070000 051100 CT FINES	-6,090.33	-7,000.00	-5,798.00	-6,008.00	-3,500.00	-41.7%
TOTAL ID ALCOHOL TREATMENT	-11,736.65	-17,000.00	-5,798.00	-14,687.00	-3,500.00	-76.2%
TOTAL ID ALCOHOL TREATMENT F	-11,736.65	-17,000.00	-5,798.00	-14,687.00	-3,500.00	-76.2%



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ACCOUNTS FOR:

ENFORCEMENT/EDUCATION FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
22075000 ENFORCEMENT/EDUCATION						
22075000 051100 CT FINES	-2,779.25	-2,900.00	-1,740.00	-2,500.00	-2,500.00	.0%
TOTAL ENFORCEMENT/EDUCATION	-2,779.25	-2,900.00	-1,740.00	-2,500.00	-2,500.00	.0%
TOTAL ENFORCEMENT/EDUCATION	-2,779.25	-2,900.00	-1,740.00	-2,500.00	-2,500.00	.0%



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ACCOUNTS FOR:

COURT SPECIAL PROJECTS FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
22079000 COURT SPECIAL PROJECTS						
22079000 041100 COURT COST	-320,948.58	-310,000.00	-253,238.00	-247,585.00	-200,000.00	-19.2%
22079000 064600 REIMB	-795.31	.00	.00	-3,097.00	.00	.0%
TOTAL COURT SPECIAL PROJECTS	-321,743.89	-310,000.00	-253,238.00	-250,682.00	-200,000.00	-20.2%
TOTAL COURT SPECIAL PROJECTS	-321,743.89	-310,000.00	-253,238.00	-250,682.00	-200,000.00	-20.2%



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ACCOUNTS FOR:

COURT COMPUTERIZATION FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
22080000 COURT COMPUTERIZATION						
22080000 041100 COURT COST	-60,917.58	-55,000.00	-46,773.00	-46,188.00	-40,000.00	-13.4%
TOTAL COURT COMPUTERIZATION	-60,917.58	-55,000.00	-46,773.00	-46,188.00	-40,000.00	-13.4%
TOTAL COURT COMPUTERIZATION	-60,917.58	-55,000.00	-46,773.00	-46,188.00	-40,000.00	-13.4%



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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

METRICH DRUG LAW ENFORC FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
22081000 METRICH DRUG LAW ENFORCEMENT						
22081000 021100 REC PROP	.00	.00	.00	.00	.00	.0%
TOTAL METRICH DRUG LAW ENFOR	.00	.00	.00	.00	.00	.0%
TOTAL METRICH DRUG LAW ENFOR	.00	.00	.00	.00	.00	.0%





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ACCOUNTS FOR:

ALCOHOL MONITORING FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
22082000 ALCOHOL MONITORING						
22082000 041100 COURT COST	-41,398.33	-43,000.00	-30,955.00	-30,476.00	-25,000.00	-18.0%
22082000 041101 STATE FEES	-16,739.60	-12,000.00	-12,000.00	-11,974.00	.00	-100.0%
TOTAL ALCOHOL MONITORING	-58,137.93	-55,000.00	-42,955.00	-42,450.00	-25,000.00	-41.1%
TOTAL ALCOHOL MONITORING FUN	-58,137.93	-55,000.00	-42,955.00	-42,450.00	-25,000.00	-41.1%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

MEDIATION SERVICES FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
22083000 MEDIATION SERVICES						
22083000 041100 COURT COST	-19,446.10	-19,000.00	-14,707.00	-14,443.00	-11,000.00	-23.8%
TOTAL MEDIATION SERVICES	-19,446.10	-19,000.00	-14,707.00	-14,443.00	-11,000.00	-23.8%
TOTAL MEDIATION SERVICES FUN	-19,446.10	-19,000.00	-14,707.00	-14,443.00	-11,000.00	-23.8%



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ACCOUNTS FOR:

ELECTRONIC IMAGING FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
22084000 ELECTRONIC IMAGING						
22084000 041100 COURT COST	-60,805.23	-60,000.00	-48,206.00	-46,087.00	-40,000.00	-13.2%
22084000 064600 REIMB	-636.25	.00	.00	-1,567.00	.00	.0%
22084000 064605 COVID	.00	.00	.00	-3,459.00	.00	.0%
TOTAL ELECTRONIC IMAGING	-61,441.48	-60,000.00	-48,206.00	-51,113.00	-40,000.00	-21.7%
TOTAL ELECTRONIC IMAGING FUN	-61,441.48	-60,000.00	-48,206.00	-51,113.00	-40,000.00	-21.7%



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CITY OF FINDLAY - LIVE DATABASE  
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ACCOUNTS FOR:

LEGAL RESEARCH FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
22085000 LEGAL RESEARCH						
22085000 041100 COURT COST	-70.90	.00	.00	-55.00	.00	.0%
TOTAL LEGAL RESEARCH	-70.90	.00	.00	-55.00	.00	-100.0%
TOTAL LEGAL RESEARCH FUND	-70.90	.00	.00	-55.00	.00	-100.0%



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ACCOUNTS FOR:

SEVERANCE PAYOUT RESERVE FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
22090000 SEVERANCE PAYOUT RESERVE FUND						
22090000 064600 REIMB	.00	.00	.00	-16,940.00	.00	.0%
22090000 065200 OPXFER IN	.00	.00	.00	.00	.00	.0%
TOTAL SEVERANCE PAYOUT RESER	.00	.00	.00	-16,940.00	.00	-100.0%
TOTAL SEVERANCE PAYOUT RESER	.00	.00	.00	-16,940.00	.00	-100.0%



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ACCOUNTS FOR:

CORONAVIRUS RELIEF FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
22099000 CORONAVIRUS RELIEF FUND						
22099000 031800 FED GRNT	.00	.00	-2,321,818.75	-2,321,818.00	.00	.0%
22099000 061000 INT EARN	.00	.00	-635.49	-635.00	.00	-100.0%
TOTAL CORONAVIRUS RELIEF FUN	.00	.00	-2,322,454.24	-2,322,453.00	.00	-100.0%
TOTAL CORONAVIRUS RELIEF FUN	.00	.00	-2,322,454.24	-2,322,453.00	.00	-100.0%



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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

DEBT SERVICE FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
23035000 CRYSTAL/MELROSE DS						
23035000 065300 CIXFER IN	-7,200.00	-7,200.00	-7,200.00	-7,200.00	-7,200.00	.0%
TOTAL CRYSTAL/MELROSE DS	-7,200.00	-7,200.00	-7,200.00	-7,200.00	-7,200.00	.0%



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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

DEBT SERVICE FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
23056000 QEC ENERGY BONDS (2011 ISSUE)						
23056000 065300 CIXFER IN	-73,668.92	.00	.00	.00	.00	.0%
TOTAL QEC ENERGY BONDS (2011	-73,668.92	.00	.00	.00	.00	.0%





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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

DEBT SERVICE FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
23056100 ENERGY BONDS SERIES B (2011)						
23056100 031801 FED SUBSID	-17,339.90	.00	.00	-17,546.00	.00	.0%
23056100 065300 CIXFER IN	-27,972.28	-97,993.28	-97,993.28	-97,993.28	-95,499.14	-2.5%
TOTAL ENERGY BONDS SERIES B	-45,312.18	-97,993.28	-97,993.28	-115,539.28	-95,499.14	-17.3%



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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

DEBT SERVICE FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
23060110 2016 HRC REHAB REFUNDING						
23060110 065300 CIXFER IN	-111,060.00	-115,420.00	-115,420.00	-115,420.00	-114,643.00	-.7%
TOTAL 2016 HRC REHAB REFUNDI	-111,060.00	-115,420.00	-115,420.00	-115,420.00	-114,643.00	-.7%



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CITY OF FINDLAY - LIVE DATABASE  
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ACCOUNTS FOR:

DEBT SERVICE FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
23060210 2016 CR236 LAND REFUNDING						
23060210 065300 CIXFER IN	-71,378.00	-40,453.00	-40,453.00	-40,453.00	-35,094.00	-13.2%
TOTAL 2016 CR236 LAND REFUND	-71,378.00	-40,453.00	-40,453.00	-40,453.00	-35,094.00	-13.2%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

DEBT SERVICE FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
23060310 2016 CR236 WIDENING REFUNDING						
23060310 065300 CIXFER IN	-737,518.00	-369,051.00	-369,051.00	-369,051.00	-363,886.50	-1.4%
TOTAL 2016 CR236 WIDENING RE	-737,518.00	-369,051.00	-369,051.00	-369,051.00	-363,886.50	-1.4%



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ACCOUNTS FOR:

DEBT SERVICE FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
23065000 HOWARD STREET IMPROV DS						
23065000 065300 CIXFER IN	-7,483.12	-7,483.12	-7,483.12	-7,483.12	-7,483.12	.0%
TOTAL HOWARD STREET IMPROV D	-7,483.12	-7,483.12	-7,483.12	-7,483.12	-7,483.12	.0%
TOTAL DEBT SERVICE FUND	-1,053,620.22	-637,600.40	-637,600.40	-655,146.40	-623,805.76	-4.8%



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ACCOUNTS FOR:

MPITIF-CR236(1)	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
23090000 MPITIF-CR236 (1)						
23090000 063204 TIF PMT	-38,828.01	.00	.00	-38,636.88	.00	.0%
TOTAL MPITIF-CR236 (1)	-38,828.01	.00	.00	-38,636.88	.00	-100.0%
TOTAL MPITIF-CR236(1)	-38,828.01	.00	.00	-38,636.88	.00	-100.0%



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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

MUNI COURT IMPROVEMENT FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
24020000 MUNICIPAL COURT IMPROVEMENT						
24020000 041100 COURT COST	-194,893.97	-190,000.00	-141,268.00	-146,667.00	-130,000.00	-11.4%
24020000 065300 CIXFER IN	.00	.00	.00	-1,363.00	.00	.0%
TOTAL MUNICIPAL COURT IMPROV	-194,893.97	-190,000.00	-141,268.00	-148,030.00	-130,000.00	-12.2%
TOTAL MUNI COURT IMPROVEMENT	-194,893.97	-190,000.00	-141,268.00	-148,030.00	-130,000.00	-12.2%



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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

AIRPORT FUND		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
25010000	AIRPORT						
25010000	011600 SALES TX	-27,448.20	-25,000.00	-12,000.00	-13,000.00	-25,000.00	92.3%
25010000	034200 LOCAL GRNT	-7,500.00	.00	.00	.00	.00	.0%
25010000	043300 LANDING	-11,090.00	-10,000.00	-10,000.00	-6,900.00	-8,000.00	15.9%
25010000	045400 RESTIT	-155.08	.00	.00	.00	.00	.0%
25010000	047800 FUEL FLOW	-25,000.00	-25,000.00	-25,000.00	-15,500.00	-20,000.00	29.0%
25010000	048300 MISC REV	-12,389.14	-9,000.00	-9,000.00	-11,300.00	-12,000.00	6.2%
25010000	048301 SCRAP	.00	.00	.00	.00	.00	.0%
25010000	048302 BD CHCKS	.00	.00	.00	.00	.00	.0%
25010000	062000 HANGAR	-61,836.00	-60,000.00	-60,000.00	-55,700.00	-60,000.00	7.7%
25010000	062001 FARMLAND	-524.47	-43,525.00	-34,899.00	-34,899.00	-34,114.00	-2.2%
25010000	062002 MOCHANGAR	-75.00	-400.00	.00	.00	-400.00	.0%
25010000	064100 CONS SALE	-721,011.62	-700,000.00	-300,000.00	-320,000.00	-570,000.00	78.1%
25010000	064201 AUCT REV	-500.00	.00	.00	.00	.00	.0%
25010000	064600 REIMB	-20,923.71	-20,000.00	-20,000.00	-97,131.00	-20,000.00	-79.4%
25010000	064605 COVID	.00	.00	.00	-788.00	.00	.0%
25010000	064800 UT REIMB	-240.00	.00	.00	-180.00	.00	.0%
25010000	065000 CONTRIB	-5,500.00	.00	.00	.00	.00	.0%
25010000	065200 OPXFER IN	-293,000.00	.00	.00	.00	-150,000.00	.0%
25010000	065300 CIXFER IN	-10,000.00	.00	-65,000.00	-65,000.00	.00	.0%
	TOTAL AIRPORT	-1,197,193.22	-892,925.00	-535,899.00	-620,398.00	-899,514.00	45.0%
	TOTAL AIRPORT FUND	-1,197,193.22	-892,925.00	-535,899.00	-620,398.00	-899,514.00	45.0%





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ACCOUNTS FOR:

WATER FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
25050000 WATER TREATMENT						
25050000 041400 PROF FEE	-3,720.00	-4,000.00	-4,000.00	-3,200.00	-3,000.00	-6.3%
25050000 044100 WTR CHRG	-7,978.93	-8,000.00	-8,000.00	-11,000.00	-9,000.00	-18.2%
25050000 048300 MISC REV	.00	.00	.00	.00	.00	.0%
25050000 048301 SCRAP	-26.40	.00	.00	-46.00	.00	.0%
25050000 064201 AUCT REV	-8,414.00	.00	.00	.00	.00	.0%
25050000 064600 REIMB	-42,191.41	.00	.00	-114,412.00	.00	.0%
25050000 064601 JURWIT FEE	.00	.00	.00	.00	.00	.0%
25050000 064605 COVID	.00	.00	.00	-5,013.00	.00	.0%
TOTAL WATER TREATMENT	-62,330.74	-12,000.00	-12,000.00	-133,671.00	-12,000.00	-91.0%



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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

WATER FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
25053000 WATER DISTRIBUTION						
25053000 041400 PROF FEE	-2,176.25	-1,000.00	-1,000.00	-3,349.00	-1,000.00	-70.1%
25053000 041401 PROF FEE2	-2,875.61	.00	.00	-7,731.00	.00	.0%
25053000 044100 WTR CHRG	-4,400.00	-4,000.00	-4,000.00	-4,000.00	-4,000.00	.0%
25053000 045400 RESTIT	-3,127.32	.00	.00	-514.00	.00	.0%
25053000 048300 MISC REV	-34,013.76	-40,000.00	-40,000.00	-34,000.00	-34,000.00	.0%
25053000 048301 SCRAP	-7,889.52	.00	.00	-730.00	.00	.0%
25053000 048302 BD CHCKS	.00	.00	.00	.00	.00	.0%
25053000 064100 CONS SALE	-79,063.60	-85,000.00	-85,000.00	-85,535.00	-85,000.00	-.6%
25053000 064201 AUCT REV	-1,769.69	.00	.00	.00	.00	.0%
25053000 064600 REIMB	-2,469.60	-2,500.00	-2,500.00	-2,500.00	-2,400.00	-4.0%
25053000 064605 COVID	.00	.00	.00	-7,578.00	.00	.0%
25053000 065300 CIXFER IN	.00	.00	.00	.00	.00	.0%
TOTAL WATER DISTRIBUTION	-137,785.35	-132,500.00	-132,500.00	-145,937.00	-126,400.00	-13.4%



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ACCOUNTS FOR:

WATER FUND		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
25072000	UTILITY BILLING						
25072000	019300 PEN/INT	-50,561.47	-43,000.00	-40,000.00	-40,000.00	-43,000.00	7.5%
25072000	043600 99 ROT	.00	.00	.00	-1,452.00	.00	.0%
25072000	044000 PYR COLL	-670.13	-700.00	-600.00	-796.00	-700.00	-12.1%
25072000	044100 WTR CHR	-7,231,502.73	-7,060,840.00	-6,844,000.00	-6,844,000.00	-7,200,000.00	5.2%
25072000	044601 WTR TAP	-117,425.00	-125,000.00	-125,000.00	-140,000.00	-120,000.00	-14.3%
25072000	044700 OLD ROT	-11,352.00	.00	.00	-31,306.00	.00	.0%
25072000	044800 07 WTR ROT	-4,454.00	.00	.00	.00	.00	.0%
25072000	045000 BF CONTAIN	-70,279.02	.00	.00	-74,300.00	-81,250.00	9.4%
25072000	045010 BF ISOLATI	-2,975.00	.00	.00	-3,725.00	-8,250.00	121.5%
25072000	045100 BF TESTER	-6,250.00	.00	.00	-12,775.00	-16,750.00	31.1%
25072000	045400 RESTIT	.00	.00	.00	.00	.00	.0%
25072000	048300 MISC REV	-76,991.65	-50,000.00	-50,000.00	-50,000.00	-50,000.00	.0%
25072000	048302 BD CHCKS	-2,150.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	.0%
25072000	061000 INT EARN	-185,237.57	-108,000.00	-54,000.00	-70,000.00	-70,000.00	.0%
25072000	064201 AUCT REV	.00	.00	.00	.00	.00	.0%
25072000	064600 REIMB	.00	.00	.00	.00	.00	.0%
25072000	064601 JURWIT FEE	.00	.00	.00	.00	.00	.0%
25072000	064605 COVID	.00	.00	.00	-14,193.00	.00	.0%
25072000	065200 OPXFER IN	-466,056.00	-480,995.00	-480,995.00	-480,995.00	-457,862.00	-4.8%
25072000	065300 CIXFER IN	.00	.00	.00	.00	.00	.0%
	TOTAL UTILITY BILLING	-8,225,904.57	-7,870,535.00	-7,596,595.00	-7,765,542.00	-8,049,812.00	3.7%



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ACCOUNTS FOR:

WATER FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
25073000 SUPPLY RESERVOIR						
25073000 048301 SCRAP	.00	.00	.00	.00	.00	.0%
25073000 062000 RENTS	-7,975.00	-7,800.00	-7,800.00	-7,800.00	-7,800.00	.0%
25073000 062001 FARM RENT	-13,702.34	-13,702.00	-13,702.00	-13,702.00	-12,078.00	-11.9%
25073000 064201 AUCT REV	.00	.00	.00	.00	.00	.0%
25073000 064600 REIMB	-651.40	.00	.00	-700.00	.00	.0%
TOTAL SUPPLY RESERVOIR	-22,328.74	-21,502.00	-21,502.00	-22,202.00	-19,878.00	-10.5%
TOTAL WATER FUND	-8,448,349.40	-8,036,537.00	-7,762,597.00	-8,067,352.00	-8,208,090.00	1.7%



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ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
25048000 SANITARY SEWER MAINT						
25048000 048301 SCRAP	.00	.00	.00	-60.00	.00	.0%
25048000 062000 RENTS	-4,680.00	-4,000.00	-4,000.00	-400.00	-400.00	.0%
25048000 064201 AUCT REV	.00	.00	.00	.00	.00	.0%
25048000 064600 REIMB	-4,194.06	.00	-11,388.93	-14,736.00	.00	.0%
25048000 064601 JURWIT FEE	.00	.00	.00	.00	.00	.0%
25048000 064605 COVID	.00	.00	.00	-3,895.00	.00	.0%
TOTAL SANITARY SEWER MAINT	-8,874.06	-4,000.00	-15,388.93	-19,091.00	-400.00	-97.9%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
25049500 STORMWATER MAINT						
25049500 019300 PEN/INT	-5,736.12	-6,000.00	-6,000.00	-5,000.00	-5,500.00	10.0%
25049500 041400 PROF FEE	-150.00	.00	.00	-300.00	.00	.0%
25049500 044900 STORM WTR	-773,936.63	-771,500.00	-771,500.00	-771,500.00	-789,344.00	2.3%
25049500 064600 REIMB	-9,703.20	.00	.00	.00	.00	.0%
TOTAL STORMWATER MAINT	-789,525.95	-777,500.00	-777,500.00	-776,800.00	-794,844.00	2.3%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 58  
bgnyrpts

PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
25061000 WATER POLLUTION CONTROL						
25061000 019300 PEN/INT	-61,674.92	-55,000.00	-50,000.00	-50,000.00	-50,000.00	.0%
25061000 022800 SEW PER	-28,063.35	-25,000.00	-25,000.00	-50,000.00	-25,000.00	-50.0%
25061000 041400 PROF FEE	-1,306.00	-1,000.00	-1,000.00	-1,110.00	-1,000.00	-9.9%
25061000 043601 99 SWR ROT	-6,452.00	.00	.00	.00	.00	.0%
25061000 043700 SW INTER	-20,358.00	.00	.00	-522.00	.00	.0%
25061000 043800 SE INTER	-20,644.00	.00	.00	-12,704.00	.00	.0%
25061000 043900 SARATOGA	-12,407.00	.00	.00	-19,590.00	.00	.0%
25061000 044000 PYR COLL	-1,200.90	.00	.00	-1,067.00	.00	.0%
25061000 044200 SWR CHRG	-8,571,724.86	-8,507,674.00	-8,380,600.00	-8,500,000.00	-8,670,300.00	2.0%
25061000 044400 SWR TAPS	-39,041.86	-35,000.00	-35,000.00	-49,200.00	-35,000.00	-28.9%
25061000 044500 NW IMPACT	-19,321.10	.00	.00	-41,472.00	.00	.0%
25061000 044701 OLDROT2	-5,632.00	.00	.00	-1,980.00	.00	.0%
25061000 044801 07 SWR ROT	-310.00	.00	.00	-5,184.00	.00	.0%
25061000 048300 MISC REV	.00	.00	.00	-7.00	.00	.0%
25061000 048301 SCRAP	-1,342.25	.00	.00	-2,318.00	.00	.0%
25061000 061000 INT EARN	-252,674.98	-114,000.00	-57,000.00	-90,000.00	-90,000.00	.0%
25061000 064201 AUCT REV	.00	.00	.00	.00	.00	.0%
25061000 064600 REIMB	-31,836.75	.00	.00	-82,082.00	.00	.0%
TOTAL WATER POLLUTION CONTRO	-9,073,989.97	-8,737,674.00	-8,548,600.00	-8,907,236.00	-8,871,300.00	-.4%
TOTAL WATER POLLUTION CONTRO	-9,872,389.98	-9,519,174.00	-9,341,488.93	-9,703,127.00	-9,666,544.00	-.4%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

PARKING FACILITIES FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
25075000 PARKING ENFORCEMENT						
25075000 043400 LOT RENT	-34,783.00	-34,700.00	-34,700.00	-33,828.00	-33,828.00	.0%
25075000 048300 MISC REV	.00	.00	.00	-10.00	.00	.0%
25075000 048302 BD CHCKS	-25.00	.00	.00	.00	.00	.0%
25075000 051200 PARK FINES	-47,511.00	-50,000.00	-37,500.00	-56,000.00	-50,000.00	-10.7%
25075000 064600 REIMB	-1,272.51	.00	.00	-3,184.00	.00	.0%
25075000 065200 OPXFER IN	.00	.00	.00	.00	.00	.0%
25075000 065300 CIXFER IN	.00	.00	.00	.00	.00	.0%
TOTAL PARKING ENFORCEMENT	-83,591.51	-84,700.00	-72,200.00	-93,022.00	-83,828.00	-9.9%
TOTAL PARKING FACILITIES FUN	-83,591.51	-84,700.00	-72,200.00	-93,022.00	-83,828.00	-9.9%





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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SWIMMING POOL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
25076000 SWIMMING POOL						
25076000 065200 OPXFER IN	-102,000.00	-87,000.00	-87,000.00	-87,000.00	-117,520.00	35.1%
25076000 065300 CIXFER IN	.00	.00	.00	.00	.00	.0%
TOTAL SWIMMING POOL	-102,000.00	-87,000.00	-87,000.00	-87,000.00	-117,520.00	35.1%
TOTAL SWIMMING POOL FUND	-102,000.00	-87,000.00	-87,000.00	-87,000.00	-117,520.00	35.1%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

CENTRAL STORES INTER SERV	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
26063000 INTERNAL SERV CENTRAL STORES						
26063000 064100 CONS SALE	-14,352.32	-14,000.00	-14,000.00	-14,000.00	-14,000.00	.0%
26063000 064600 REIMB	-1,102.96	.00	.00	-577.00	.00	.0%
TOTAL INTERNAL SERV CENTRAL	-15,455.28	-14,000.00	-14,000.00	-14,577.00	-14,000.00	-4.0%
TOTAL CENTRAL STORES INTER S	-15,455.28	-14,000.00	-14,000.00	-14,577.00	-14,000.00	-4.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SELF INSURANCE FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
26066000 SELF INSURANCE						
26066000 061000 INT EARN	-25,825.90	-11,000.00	-5,500.00	-8,970.00	-8,000.00	-10.8%
26066000 065200 OPXFER IN	-434,000.00	.00	.00	.00	.00	.0%
TOTAL SELF INSURANCE	-459,825.90	-11,000.00	-5,500.00	-8,970.00	-8,000.00	-10.8%
TOTAL SELF INSURANCE FUND	-459,825.90	-11,000.00	-5,500.00	-8,970.00	-8,000.00	-10.8%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

CIT ADMINISTRATION FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
27047000 CIT ADMINISTRATION						
27047000 015100 WH PRIOR	-1,725,677.45	.00	.00	.00	.00	.0%
27047000 015200 BUS PRIOR	-3,532,162.62	.00	.00	.00	.00	.0%
27047000 015300 IND PRIOR	-2,071,182.91	.00	.00	.00	.00	.0%
27047000 015400 WH CURR	-17,369,388.56	-19,215,500.00	-19,000,000.00	-19,000,000.00	-17,500,000.00	-7.9%
27047000 015500 BUS CURR	-856,904.01	-7,000,000.00	-2,195,000.00	-2,195,000.00	-1,800,000.00	-18.0%
27047000 015502 CYBUS2	-706.30	-1,000.00	-1,000.00	-800.00	.00	-100.0%
27047000 015600 IND CURR	-673,892.53	-3,030,000.00	-2,750,000.00	-2,750,000.00	-2,300,000.00	-16.4%
27047000 041400 PROF FEE	-26,929.18	-27,000.00	-27,000.00	-91,968.00	-80,000.00	-13.0%
27047000 048300 MISC REV	.00	.00	.00	.00	.00	.0%
27047000 048302 BD CHCKS	.00	.00	.00	-25.00	.00	.0%
27047000 048303 COPIES	.00	.00	.00	.00	.00	.0%
27047000 064201 AUCT REV	.00	.00	.00	-1.00	.00	.0%
27047000 064600 REIMB	-3,698.21	.00	.00	-9,681.00	.00	.0%
27047000 064605 COVID	.00	.00	.00	-1,318.00	.00	.0%
TOTAL CIT ADMINISTRATION	-26,260,541.77	-29,273,500.00	-23,973,000.00	-24,048,793.00	-21,680,000.00	-9.8%
TOTAL CIT ADMINISTRATION FUN	-26,260,541.77	-29,273,500.00	-23,973,000.00	-24,048,793.00	-21,680,000.00	-9.8%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

POLICE PENSION FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
27078000 POLICE PENSION						
27078000 011100 RE TAX	-225,189.21	-256,137.00	-256,137.00	-258,341.00	-285,687.00	10.6%
27078000 011200 ROLLBACK	-20,320.16	.00	.00	-23,488.00	.00	.0%
27078000 011300 HOMESTD	-5,777.17	.00	.00	-5,517.00	.00	.0%
27078000 011500 TRAILER TX	-1,005.31	.00	.00	-1,006.00	.00	.0%
TOTAL POLICE PENSION	-252,291.85	-256,137.00	-256,137.00	-288,352.00	-285,687.00	-.9%
TOTAL POLICE PENSION FUND	-252,291.85	-256,137.00	-256,137.00	-288,352.00	-285,687.00	-.9%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

FIRE PENSION FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
27079000 FIRE PENSION						
27079000 011100 RE TAX	-225,189.21	-256,137.00	-256,137.00	-258,341.00	-285,687.00	10.6%
27079000 011200 ROLLBACK	-20,320.16	.00	.00	-23,488.00	.00	.0%
27079000 011300 HOMESTD	-5,777.17	.00	.00	-5,517.00	.00	.0%
27079000 011500 TRAILER TX	-1,005.31	.00	.00	-1,006.00	.00	.0%
TOTAL FIRE PENSION	-252,291.85	-256,137.00	-256,137.00	-288,352.00	-285,687.00	-.9%
TOTAL FIRE PENSION FUND	-252,291.85	-256,137.00	-256,137.00	-288,352.00	-285,687.00	-.9%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

CEMETERY TRUST FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
27086000 CEMETERY TRUST						
27086000 061000 INT EARN	-33,855.04	-18,000.00	-9,000.00	-12,702.00	-10,800.00	-15.0%
27086000 064504 PERP CARE	-39,750.00	-36,000.00	-36,000.00	-36,000.00	-36,000.00	.0%
27086000 064505 PERP CHILD	.00	.00	.00	-450.00	.00	.0%
TOTAL CEMETERY TRUST	-73,605.04	-54,000.00	-45,000.00	-49,152.00	-46,800.00	-4.8%
TOTAL CEMETERY TRUST FUND	-73,605.04	-54,000.00	-45,000.00	-49,152.00	-46,800.00	-4.8%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

PRIVATE TRUST FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
27087000 PRIVATE TRUSTS						
27087000 061000 INT EARN	-2,879.33	-1,200.00	-600.00	-220.00	-200.00	-9.1%
27087000 065000 CONTRIB	-1,557.26	.00	.00	-200.00	.00	.0%
TOTAL PRIVATE TRUSTS	-4,436.59	-1,200.00	-600.00	-420.00	-200.00	-52.4%
TOTAL PRIVATE TRUST FUND	-4,436.59	-1,200.00	-600.00	-420.00	-200.00	-52.4%





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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SIDEWALK SPECIAL ASSESSMENTS	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
28020000 SIDEWALKS SPECIAL ASSESSMENTS						
28020000 063101 PP WLKNEW	.00	.00	.00	.00	.00	.0%
28020000 063102 PP WLKREP	.00	.00	.00	.00	.00	.0%
28020000 063200 S/A	.00	.00	.00	.00	.00	.0%
28020000 065200 OPXFER IN	.00	.00	.00	.00	.00	.0%
TOTAL SIDEWALKS SPECIAL ASSE	.00	.00	.00	.00	.00	.0%
TOTAL SIDEWALK SPECIAL ASSES	.00	.00	.00	.00	.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

STORM SEWER SPEC ASSESS	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
28030000 STORM SPECIAL ASSESSMENTS						
28030000 063100 PREPD S/A	.00	.00	.00	.00	.00	.0%
28030000 063200 S/A	.00	.00	.00	.00	-22,171.80	.0%
TOTAL STORM SPECIAL ASSESSME	.00	.00	.00	.00	-22,171.80	.0%
TOTAL STORM SEWER SPEC ASSES	.00	.00	.00	.00	-22,171.80	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SANITARY SEWER SPEC ASSESS	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
28040000 SANITARY SPECIAL ASSESSMENTS						
28040000 063100 PREPD S/A	.00	.00	.00	.00	.00	.0%
28040000 063200 S/A	.00	.00	.00	.00	.00	.0%
TOTAL SANITARY SPECIAL ASSES	.00	.00	.00	.00	.00	.0%
TOTAL SANITARY SEWER SPEC AS	.00	.00	.00	.00	.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

BLDG DEMOLITION SPEC ASSESS	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 AUDITOR	PCT CHANGE
28050000 BLDG DEM SPECIAL ASSESSMENTS						
28050000 063200 S/A	.00	.00	.00	.00	.00	.0%
TOTAL BLDG DEM SPECIAL ASSES	.00	.00	.00	.00	.00	.0%
TOTAL BLDG DEMOLITION SPEC A	.00	.00	.00	.00	.00	.0%
GRAND TOTAL	-83,501,280.60	-83,841,732.40	-75,563,307.41	-70,079,045.21	-82,463,515.40	-69,923,629.56 -15.2%

\*\* END OF REPORT - Generated by Ginger Sampson \*\*

# City of Findlay Permanent Budget Presentation Package

STRUCTURE & PROCESS

FINANCIAL SUMMARIES

CAPITAL & DEBT

REVENUES

**EXPENSES**

STRATEGIC PLANNING

## **NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS REPORT**

The report is set up to show the prior year actual, current year activity, and the request for the next budget year. The following briefly explains each column heading in the report:

**2019 ACTUAL** - This is the actual amount that was spent in 2019 for each object code in each department.

**2020 ORIGINAL BUDGET** - This amount was approved by Council and appropriated in Ordinance 2020-001 as a permanent appropriation.

**2020 REVISED BUDGET** - This is the total of the permanent budget, plus purchase orders that were brought forward from 2019 into 2020. Any other supplemental appropriations that have been approved by Council during 2020 are also included in this revised budget total.

**2020 PROJECTION** - This is the department's estimate of the total amount that will be used in each department for the calendar year of 2020.

**2021 COUNCIL** - This is what has been submitted by the department supervisors, adjusted and reviewed by the Mayor's administration as the budget request for calendar year 2021.

**PCT CHANGE** - This is the percentage of change comparison of the "2021 Council" column to the "2020 Projection" column.

# CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
<b><u>PERSONAL SERVICES</u></b>		
111100	Salaries and Wages	To account for all salaries and wages of a department unless specifically provided in another object code.
111101	Overtime	To account for payments of overtime of a department unless specifically provided in another object code.
111102	Call Out Payment	To account for payments for Call Out time of a department unless specifically provided in another object code.
111103	Retirement Settlement	To account for retirement settlements of a department unless specifically provided in another object code.
111104	Comp/Holovac Buyout	To account for payments from the conversion of comp, holovac, or sick time not due to a retirement based upon the terms of the union contracts.
111105	Longevity	To account for the amount of longevity that is charged each pay period to the department budget.
111106	Special Overtime	To account for payments of overtime for a very specific or special service within the department in order to track separately from general overtime of running normal operations.
111200	Wages – PD & FD Clerks	To account for salaries and wages for non-uniform clerks in the Police and Fire Departments unless specifically provided in another object code.
111201	Clerks Overtime	To account for payments of overtime for non-uniform clerks in the Police and Fire Departments unless specifically provided in another object code.
111202	Clerks Call Out Payments	To account for payments for Call Out time of non-uniform clerks in the Police and Fire Departments unless specifically provided in another object code.
111203	Clerks Retirement Settlement	To account for retirement settlements of a department clerk unless specifically provided in another object code.
111300	Temporary Part Time	To account for the wages of temporary part time employees (non-benefitted).
111500	Permanent Part Time	To account for the wages of permanent, part time employees.
212100	Ohio Public Employees Retirement	To account for the City's contribution to the pension plan for employees in the Ohio Public Employees Retirement System (OPERS).
212200	Worker's Compensation	To account for the department's charges for State Worker's Compensation Insurance.
212300	Ohio Police & Fire Retirement	To account for the City's contribution to the Ohio Police and Fire (OP&F) Pension for the uniformed employees in the Police and Fire Departments.

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
212400	Hospitalization Insurance	To account for the City's contribution for employees covered under the City's medical/dental insurance plan.
212500	Life Insurance	To account for the department's charges for employees covered under the City's life insurance plan.
212600	Uniforms & Clothing	To account for purchases of uniforms provided by the City to employees or uniform allowances. (Note: Cleaning and laundry of apparel should be charged as a Professional Service.)
212601	Outerwear	To account for the purchases of outerwear provided by the City to employees. (boots, coats, insulated overalls, etc)
212602	Safety Gear	To account for the purchases of safety gear and equipment provided by the City to employees. (Hard hats, turnout gear, safety goggles, safety harnesses, reflective clothing, etc.)
212700	Past Pension Costs	To account for the City's contribution for past pension costs to the uniformed employee's pension plan.
212800	Unemployment Compensation	To account for charges incurred by a department for unemployment compensation paid to a former employee.
212900	Medicare Costs	To account for City's contribution to Medicare for covered employees.
213000	Employee Physicals	To account for charges incurred for payment of wellness physicals.
213001	Employee Fitness/Fitness Evals	To account for the costs associated with providing fitness evaluations, employee fitness programs, etc. as per the terms of the union contracts.
<b><u>OPERATIONAL SUPPLIES</u></b>		
311100	Operational Supplies – Office	To account for office supplies from a non-contracted vendor. Computer cleaners and canned air may be charged to this account. This should be used for toner replacement. Office equipment over \$50 should not be purchased from this account.
311101	Contracted Office Vendor	To account for office supplies purchased through the contracted vendor. Computer cleaners and canned air may be charged to this account. Office equipment over \$50 should not be purchased from this account.
311102	Office Printing	To account for the payment of printed forms, maps, City Directories, business cards, envelopes, etc.
320900	Operational Supplies – Resale	To account for the purchase of items to be resold at City departments to the public if not specifically provided in another object code.
320901	Aviation Fuel	To account for the purchase of aviation fuel to be sold at the airport.



## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
320902	Sale of Consumables	To account for the purchase of aviation oil & additives to be sold at the Airport or concession items to be sold at the Recreation Department.
320903	Concession Food	To account for the purchase of concession supplies to be sold through recreation functions.
320904	Pro Shop Items	To account for the purchase of pro shop supplies to be sold through recreation functions.
321000	Operational Supplies – Lab	To account for the purchase of glassware, electrodes, special lab equipment, filter papers, filter funnels, lab chemicals, and miscellaneous media.
321100	Operational Supplies – Chemicals	To account for the department's purchases of operational chemicals not specifically provided in another object code.
321101	Operation Chemicals	To account for the department's chemicals needed for the primary operation of the department. For example, the chemicals that Water Treatment uses to treat the water, etc.
321102	First Aid Supplies	To account for the department's purchases of first aid kits, kit refill supplies, or other medical supplies.
321103	Property Maintenance Chemicals	To account for the purchase of the department's chemicals for the maintenance of the property, such as; weed killer, lawn chemicals, insect killers, etc.
321104	Operation Chemicals 3	See Operation Chemicals. (This account name can be customized for the department's reporting purposes.)
321105	Operation Chemicals 4	See Operation Chemicals. (This account name can be customized for the department's reporting purposes.)
321106	Operation Chemicals 5	See Operation Chemicals. (This account name can be customized for the department's reporting purposes.)
321107	Operation Chemicals 6	See Operation Chemicals. (This account name can be customized for the department's reporting purposes.)
321200	Operational Supplies – Janitorial	To account for the department's cleaning, sanitation, and other janitorial supplies (not services) purchased from a non contracted vendor. Janitorial equipment (ex. brooms, brushes, etc.) over \$50 should not be charged to this account.
321201	Contracted Janitorial Chemicals/Misc	To account for the purchase of the department's non paper cleaning supplies from the contracted janitorial vendor. Janitorial equipment (ex. brooms, brushes, etc.) over \$50 should not be charged to this account.
321202	Contracted Janitorial Paper/Plastic	To account for the purchase of the department's paper/plastic janitorial supplies from the contracted janitorial vendor.
321300	Operational Supplies – Prisoner/Jail	To account for all expenditures for prisoner care at the County Jail including medical expenses.

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
321302	Operational Supplies – WORC Food	To account for food expenditures for resident food at the WORC facility.
321400	Operational Supplies – Vehicles	To account for the department's charges for vehicle/equipment that are not specifically provided in another object code.
321401	Fuel Purchases	To account for the department's charges for vehicle/equipment fuel.
321402	Oil/Other Lubricant Purchases	To account for the department's charges for vehicle/equipment oil and other lubricants. This is for the purchase of supplies not for services performed.
321500	Operational Supplies – Miscellaneous	To account for the purchase of all miscellaneous disposable supplies not specifically provided in another object code. (i.e. grass seed, light bulbs, ice melt, disposable batteries, drill bits, propane for grills)
321501	Supplies Specific to Operation	To account for the purchase of miscellaneous disposable supplies that are specific to a department's operation. Example: Traffic signal supplies; Street Dept purchase of road salt, etc.
321502	Supplies Specific to Oper 2	See Supplies Specific to Operation. Can be used to further separate different types of specific supplies used in the operation. (This account name can be customized for the department's reporting purposes.)
321503	Supplies Specific to Oper 3	See Supplies Specific to Operation. Can be used to further separate different types of specific supplies used in the operation. (This account name can be customized for the department's reporting purposes.)
321600	Compliance Fund	To account for the Police Department's undercover drug purchase & informant account.
321800	Purchase – Meters Radio	To account for the purchase of new radio meters.
321900	Purchase – Hydrants	To account for the purchase of new hydrants and any parts required for new installation.
<b><u>REPAIR &amp; MAINTENANCE SUPPLIES</u></b>		
331000	R&M Meters	To account for the repair and maintenance to provide for continued operation of the water meters.
331100	R&M Radios	To account for department charges for parts and contracts incidental to the repair and maintenance of radios.
331101	R&M Radios – MARCS	To account for department charges specific to the MARCS radio system.

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
331200	R&M Vehicles	To account for vehicle repair and maintenance and outside labor costs to provide continued operation of City-owned vehicles.
331300	R&M Equipment	To account for repair and maintenance to provide continued operation of machinery and equipment and equipment including maintenance contracts and outside labor costs not specifically provided for below. (Not to include licensed vehicles.) (Repair & maintenance of HVAC units should come from this account.)
331301	R&M Office Equipment	To account for repair and maintenance to provide continued operation of office equipment, including maintenance contracts and outside labor costs. This account would include copiers, etc.
331302	R&M Non-Licensed Equip	To account for repair and maintenance to provide continued operation of non-licensed "construction-type" equipment on wheels that are self propelled, including maintenance contracts and outside labor costs. This account would include backhoes, skid loaders, bulldozers, etc.
331400	R&M Bldgs & Grounds	To account for repair and maintenance of buildings or land. Remodeling with a total cost less than \$20,000.00 should be charged to this account. (Note: Remodeling greater than \$20,000.00 or building expansion (any value) are Capital Outlays.)
331401	R&M Permanent Landscaping	To account for the installation of shrubbery, trees, mulch, landscape timbers/stones, etc. on City owned property.
331500	R&M Hydrants	To account for repair and maintenance to provide continued operation of existing hydrants.
331600	R&M Streets	To account for repairs, reconstruction, and maintenance of streets.
331700	R&M Curbs	To account for repairs, reconstruction, and maintenance of curbs.
331800	R&M Sidewalks	To account for sidewalk maintenance and repairs to private driveways and sidewalks for damages incurred during the course of city projects.
331900	R&M Water & Sewer Systems	To account for repair and maintenance of existing water and sewer systems. (Note: New systems or expansion of existing systems is Capital Outlay.)
331901	R&M Pump Stations	To account for repair and maintenance of existing pump/lift stations. (Note: New stations or expansion of existing stations is Capital Outlay.)
331902	R&M Catch Basins	To account for repair and maintenance of storm sewer catch basins.

# CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
<b><u>OTHER SUPPLIES</u></b>		
332000	Misc Tools & Equipment	To account for expenditures of individual tools and miscellaneous equipment that cost less than \$200.00. Item can work independently or as an interchangeable attachment. (ex. Screwdrivers, hammers, and rakes)
332100	Small Equipment	To account for expenditures of small equipment with a cost of \$200.00 and up to \$5,000.00.
332200	Legal Multi-media	To account for the department's charges for books, documents, or other material/media necessary to remain current relative to legal matters.
332300	Educational Activity	To account for fire and crime prevention materials, day camp expenses, learn-to-skate, and those expenses related to educating the public. Each function within the department should be listed under a separate Educational Activity account. Example: Recreation's Day Camp should be in a separate account than the Easter Egg Hunt activity. (This account can be customized for the department's reporting purposes.)
332301	Educational Activity 2	See Educational Activity. (This account name can be customized for the department's reporting purposes.)
332302	Educational Activity 3	See Educational Activity. (This account name can be customized for the department's reporting purposes.)
332303	Educational Activity 4	See Educational Activity. (This account name can be customized for the department's reporting purposes.)
332304	Educational Activity 5	See Educational Activity. (This account name can be customized for the department's reporting purposes.)
332305	Educational Activity 6	See Educational Activity. (This account name can be customized for the department's reporting purposes.)
332306	Educational Activity 7	See Educational Activity. (This account name can be customized for the department's reporting purposes.)
332307	Educational Activity 8	See Educational Activity. (This account name can be customized for the department's reporting purposes.)
332308	Educational Activity 9	See Educational Activity. (This account name can be customized for the department's reporting purposes.)
332309	Educational Activity 10	See Educational Activity. (This account name can be customized for the department's reporting purposes.)
332310	Educational Activity 11	See Educational Activity. (This account name can be customized for the department's reporting purposes.)
332311	Educational Activity 12	See Educational Activity. (This account name can be customized for the department's reporting purposes.)
332312	Educational Activity 13	See Educational Activity. (This account name can be customized for the department's reporting purposes.)

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
332313	Educational Activity 14	See Educational Activity. (This account name can be customized for the department's reporting purposes.)
332314	Educational Activity 15	See Educational Activity. (This account name can be customized for the department's reporting purposes.)
332315	Educational Activity 16	See Educational Activity. (This account name can be customized for the department's reporting purposes.)
332316	Educational Activity 17	See Educational Activity. (This account name can be customized for the department's reporting purposes.)
332317	Educational Activity 18	See Educational Activity. (This account name can be customized for the department's reporting purposes.)
322318	Educational Activity 19	See Educational Activity. (This account name can be customized for the department's reporting purposes.)
<b><u>PROFESSIONAL SERVICES</u></b>		
440900	Clerical Services	To account for charges for clerical assistance not paid for through the City payroll. Temporary clerical help paid to temp agencies and college interns paid to a university are to be paid from this account.
440901	Temp Agency Services (non-clerical)	To account for charges for contracted labor assistance through temporary agencies that are non-clerical in nature.
441000	Regulatory Permits	To account for EPA fees, building permits, underground storage permits, and any other permits required by a regulatory agency.
441100	Professional Service	To account for outside consulting and engineering services, medical services, and other professional services provided by independent contractors or City departments not specifically provided for below.
441101	Cleaning/Inspection Services	To account for janitorial/custodial services, professional inspection services by the State or other regulatory agency.
441102	Exterminating Services	To account for professional services related to extermination of insects or rodents.
441103	Trash Removal	To account for refuse hauling and landfill charges.
441104	New Physicals/Random Test	To account for charges of the new employee physicals and the random drug testing of existing employees.
441105	Internal Time/Service Charges	To account for the charges of services/time for work performed by one department for another department.
441106	EMA/Hazmat Fees	To account for the charges of the Hancock County EMA to the Fire Department to pay for hazmat services and training.
441107	Health Department Services	To account for the City's annual share of the Combined Health District.

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
441200	State Health Fees Vitals	To account for fees paid to the State of Ohio for vital statistics.
441201	State Health Fees Environmental	To account for fees paid to the State of Ohio for environmental health activities.
441300	County Auditor Deduction	To account for charges for services provided by the County Auditor and County Treasurer for collection of taxes on behalf of the City.
441301	State Fee Deduction	To account for the fees deducted by the State ODT for the centralized collection of the business income tax.
441400	Legal/Financial Services	To account for bank finance charges, credit card merchant fees, court-appointed attorneys, other legal fees, finance charges, bond indenture documents, or other fees deemed appropriate by the Auditor's Office.
441402	Labor Counsel – Police & Fire	To account for the cost of legal counsel for collective bargaining issues of Police and Fire.
441403	Labor Counsel – Sewer	To account for the cost of legal counsel for collective bargaining issues of the Operating Engineers in the Water and Sewer Departments.
441500	Computer Services	To account for department charges for services rendered by the Computer Services department.
441501	Radio Services	To account for the department charges for services rendered by the city-wide radio system.
441600	Assessment Services	To account for charges incurred for assessment services when the charges are assessed to the property owner if not provided for below.
441601	Assessments - Weeds	To account for the charges incurred for mowing of noxious weeds when the charges are to be assessed to the property owner.
441602	Assessments – Clean Ups	To account for the charges incurred for the cleaning of debris from private property when the charges are to be assessed to the property owner.
441603	Assessments Paid to County	To account for the charges incurred and assessed by the County on the City for various projects.
441604	Assessments - Demolition	To account for the charges incurred for the demolition of private property when the charges are to be assessed to the property owner.
441700	Software Expenses	To account for software purchases, licensing fees, software upgrades/updates, and associated software support services.

# CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
<b><u>UTILITY SERVICES</u></b>		
442100	Utilities	To account for utility charges provided for city-owned buildings and not specifically provided in another object code.
442101	AEP (In)	To account for the electricity charges provided by American Electric Power of city-owned buildings.
442102	Columbia Gas (In)	To account for the gas charges provided by Columbia Gas for city-owned buildings.
442103	Non-Columbia Gas Vendors (In)	To account for the gas charges provided by non-Columbia Gas vendors for city-owned buildings.
442104	HWE (In)	To account for the electricity charges provided by Hancock Wood Electric for city-owned buildings.
442105	Water & Sewer (In)	To account for the water & sewer charges provided by the City for city-owned buildings.
442106	Cable Service	To account for the charges for cable service.
442200	Outside Utilities	To account for utility charges for street lighting, traffic lights, lift stations, water towers, and disaster warning towers and not specifically provided for in another object code.
442201	AEP (Out)	To account for the electricity charges provided by American Electric Power for street lighting, traffic lights, lift stations, water towers, and disaster warning towers.
442202	Columbia Gas (Out)	To account for gas charges provided by Columbia Gas for lift stations and water towers.
442203	Non-Columbia Gas Vendors (Out)	To account for the gas charges provided by non-Columbia Gas vendors for lift stations and water towers.
442204	HWE (Out)	To account for electricity charges provided by Hancock Wood Electric for street lighting, traffic signals, lift stations, water towers, and disaster warning towers.
442205	Water & Sewer (Out)	To account for the water & sewer charges provided by the City for lift stations and water towers.
<b><u>COMMUNICATIONS</u></b>		
443100	Communications	To account for communication charges not specifically provided in another object code. Equipment should not be purchased from here.
443101	County Phone	To account for telephone services as provided by the County phone system.
443102	Postmaster	To account for the postage services as provided by the US Mail.

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
443103	Overnight Charges	To account for overnight services as provided by FedEx, UPS, etc.
443104	Cellular Charges	To account for cellular services as provided by cellular companies or to account for cell phone allowances paid to approved employees that carry cell phones for city business.
443105	AT&T/Payphones/Datalines	To account for charges related to the city-owned datalines, and other misc phone lines not connected to the County phone billing.
<b><u>TRANSPORTATION</u></b>		
444100	Transportation	To account for the department's charges for travel expense while representing the City in the course of non-seminar related City business. (Note: Travel for training is charged to Personal Development.)
<b><u>ADVERTISING</u></b>		
445100	Advertising	To account for all advertising charges.
445101	Legals/Public Notices	To account for charges related to publishing legal notices and public notices.
<b><u>INSURANCE</u></b>		
446100	Insurance – Bldg & Equipment	To account for the department's insurance for building and equipment.
446200	Insurance – Vehicles	To account for all insurance of city-owned vehicles.
446300	Insurance – Liability	To account for all charges incurred by a department to limit the liability of the City or its employees. (e.g., false arrest, errors and omission, and criminal activity).
446400	Insurance – Surety Bonds	To account for bonded coverage of a public official.
<b><u>RENTALS</u></b>		
447100	Leases – Land & Building	To account for charges for rental or lease of lands and buildings not owned by the City.
447200	Leases – Equipment	To account for rental or lease of equipment not owned by the City if not specifically provided in another object code. (i.e. copiers)
447201	Leases – Pagers	To account for the rental or lease of pagers.



## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
<b><u>MISCELLANEOUS SERVICES</u></b>		
448100	Personal Development	To account for memberships and dues, subscriptions, reference manuals and other personal development of City employees if not specifically provided in another object code.
448101	Registration Fees	To account for the charges related to registrations to attend conferences, seminars, and other professional training.
448102	Meal/Lodging Reimbursement	To account for the meal and lodging expenses related to traveling to attend conferences, seminars, and other professional training. Includes parking fees, tolls, mileage, etc.
448200	Indigent Burials	To account for indigent burials provided by the City.
448300	Jury & Witness Fees	To account for jury and witness fees.
448400	Election Expenses	To account for election expenses.
448500	Tax Payments	To account for any taxes paid to other governments (e.g. property tax).
448501	Sales Tax Remittance	To account for sales tax that is remitted to the State of Ohio.
448600	Refunds	To account for amounts refunded or credited due to over-collections.
448601	Utility Oversizing	To account for amounts paid to developers for oversizing utility lines as per approved request of Council.
448602	Game Gate Expense	To account for the amount due to another organization that was collected by city employees at the organization's activity but is not intended to be kept as city revenue.
448800	Miscellaneous	To account for a sundry of charges not specifically provided in another object code. Used at Auditor's discretion.
448801	Employee Luncheons	To account for the charges associated with providing employee luncheons (service award or other).
448802	Award/Retirement Tokens	To account for the charges associated with the purchase of awards to employees for retirement or otherwise.
448803	Miscellaneous Contributions	To account for the miscellaneous one-time contributions as authorized by Council.
448804	Discretionary/Wedding Fees	To account for the discretionary expenses of the Mayor based upon the wedding fees that are collected for marriages performed by that office.
448806	Watershed Contribution	To account for the contributions pertaining to the Watershed organization as authorized by Council.
448807	Flood Cost Sharing Cooperative	To account for the contributions to Hancock County for flood mitigation efforts as authorized by Council.

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
448808	Stream Guage Fees	To account for the fees paid to USGS for the stream guages installed at various locations on the Blanchard River, Lye Creek, and Eagle Creek.
448809	Raise The Bar Contribution	To account for the fees paid for the Raise the Bar initiative over a 5 year period as committed to by City Council.
448810	Juvenile Probation Court	To account for the dues paid to Hancock County Family & Children First Council to assist in offsetting the cost of juvenile probation programs.
448900	Bad Debt Expense	To recognize expenses of uncollectible accounts and non-sufficient fund checks.
448901	Water & Sewer Uncollectible	To account for the uncollectible expenses incurred by the Utility Billing Office for the accounts that must be written off.
449000	Claims Paid	To account for expenses incurred for self-insurance claims and other damages to private property as instructed by the Director of Law.
449100	Township Revenue Sharing Payment	To account for annual revenue sharing expenses to Townships if not specifically provided in another object code.
449101	Marion Township Payment	To account for annual revenue sharing payments to Marion Township per agreement.
449102	Liberty Township Payment	To account for the annual revenue sharing payments to Liberty Township per agreement.
449103	Allen Township Payment	To account for the annual revenue sharing payments to Allen Township per agreement.
449200	Short/Over Expense	To account for shortages or overages with regards to the handling of cash within the departments.
449300	Hotel Collection Pmt – others	To account for amounts paid at Council's request for a share of the hotel/motel tax revenue.
449301	Hotel Collection Pmt – Arts	To account for amounts paid to the Arts Partnership for a share of the hotel/motel tax revenue as authorized by Council.
449400	HRPC RLF Admin Fee	To account for amounts paid to Hancock Regional Planning Commission for administration of the revolving loan fund.
449500	Downtown SID	To account for amounts paid to the Downtown Special Improvement District for real estate tax assessments passed through the City.

# CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
<b><u>CAPITAL OUTLAYS</u></b>		
551100	Outlay – Land	To account for the acquisition of new public lands.
551101	Easements	To account for the acquisition of easements for construction purposes.
551200	Outlay – Building	To account for the acquisition and construction of new buildings. Remodeling with a total cost of more than \$20,000.00 or any expansion of existing buildings would be included in this account.
551300	Outlay – Equipment	To account for the acquisition of new or used equipment with a cost of \$5,000.00 or more. This account is to include HVAC units.
551400	Outlay – Improvement	To account for the capital outlay for the improvement of land, water, and sewer systems.
551500	Disbursed by OWDA	To account for the money paid on behalf of the City to the contractors by OWDA-EPA.
<b><u>DEBT SERVICE PAYMENTS</u></b>		
653100	Debt Service – Principal	To account for the debt principal payment that has become current.
653200	Debt Service – Interest	To account for the accrued interest on debt issued and outstanding.
<b><u>OTHER</u></b>		
761100	Depreciation – Buildings	To account for the portion of the cost of City buildings that is charged as an expense during a particular period. Recognizes the time-phased expiration of the service life of buildings.
761200	Depreciation – Vehicles & Equip	To account for the portion of the cost of machinery and equipment that is charged as an expense during a particular period. Recognizes the time-phased expiration of the service life of machinery and equipment.
761300	Depreciation – Improvement	To account for the portion of the acquisition value of permanent improvements, other than buildings, that adds value to land. Recognizes the time-phased expiration of the service life of improvements.
761400	Operating Transfers Out	To account for operations transfers between funds; to be used by the disbursing fund or cost center.
761401	SCM&R Subsidy	To account for operations subsidies to the Street Construction Maintenance & Repair Fund from the General Fund.

**CITY OF FINDLAY  
CLASSIFICATION OF EXPENDITURES**

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
761402	Pool Subsidy	To account for the operations subsidies to the Swimming Pool Fund from the General Fund.
761403	Airport Subsidy	To account for the operations subsidies to the Airport Fund from the General Fund.
761404	Parking Subsidy	To account for the operations subsidies to the Parking Fund from the General Fund.
761600	C I Transfers Out	To account for transfers of Capital Improvement monies to either operating departments or projects.



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 1  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21001000 COUNCIL							
21001000 111100	SALARIES	105,648.73	108,617.00	108,617.00	110,360.00	111,650.00	1.2%
21001000 111101	OVERTIME	1,275.01	1,800.00	1,800.00	1,500.00	1,800.00	20.0%
21001000 111105	LONGEVITY	650.00	650.00	650.00	650.00	650.00	.0%
21001000 212100	OPERS	11,945.92	12,400.00	12,400.00	12,596.00	12,766.00	1.3%
21001000 212200	BWC	1,895.82	3,060.00	3,060.00	3,095.00	2,852.00	-7.9%
21001000 212400	MED INS	9,840.00	11,016.00	11,016.00	11,016.00	11,016.00	.0%
21001000 212500	LIFE INS	1,069.44	1,070.00	1,070.00	1,070.00	1,070.00	.0%
21001000 212900	MEDICARE	2,920.87	3,020.00	3,020.00	3,019.00	3,084.00	2.2%
21001000 311100	OFF SUPP	1,219.22	1,500.00	1,800.00	1,950.00	2,160.00	10.8%
21001000 311101	CONT OFF	158.76	160.00	160.00	107.00	160.00	49.5%
21001000 311102	PRINTING	87.00	300.00	355.00	355.00	900.00	153.5%
21001000 321500	MISC SUPP	.00	.00	.00	.00	.00	.0%
21001000 332000	MISC TOOLS	150.00	.00	.00	.00	7,600.00	.0%
21001000 332100	SMALL EQ	.00	8,665.00	8,665.00	.00	.00	.0%
21001000 332200	LEGAL MED	6,112.50	13,500.00	13,500.00	5,143.00	13,500.00	162.5%
21001000 441100	PROF SERV	12,299.00	140,300.00	140,300.00	11,851.00	10,500.00	-11.4%
21001000 441400	LEGAL SER	5,000.00	.00	.00	.00	.00	.0%
21001000 441500	COMP SERV	2,820.00	8,377.00	8,377.00	8,377.00	9,139.00	9.1%
21001000 443102	POSTAGE	743.07	1,000.00	1,000.00	367.00	1,000.00	172.5%
21001000 445101	LEGALS	6,918.73	8,000.00	12,000.00	10,000.00	12,000.00	20.0%
21001000 448100	PER DEV	3,927.39	4,000.00	.00	.00	300.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 2  
bgnyrpts

PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21001000 448101 REG FEES	.00	500.00	145.00	.00	.00	.0%
21001000 448802 AWARDS	200.00	.00	.00	.00	.00	.0%
21001000 551100 OUT LAND	.00	.00	.00	.00	.00	.0%
21001000 551200 OUT BLDG	.00	.00	.00	.00	.00	.0%
21001000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL COUNCIL	174,881.46	327,935.00	327,935.00	181,456.00	202,147.00	11.4%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21002000 MAYOR'S OFFICE						
21002000 111100 SALARIES	169,062.91	186,234.00	186,234.00	186,922.00	188,320.00	.7%
21002000 111101 OVERTIME	.00	.00	.00	.00	.00	.0%
21002000 111105 LONGEVITY	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	.0%
21002000 212100 OPERS	14,932.07	14,831.00	14,831.00	15,110.00	15,150.00	.3%
21002000 212200 BWC	3,011.71	5,121.00	5,121.00	5,188.00	4,793.00	-7.6%
21002000 212400 MED INS	40,661.79	41,008.00	41,008.00	41,009.00	43,661.00	6.5%
21002000 212500 LIFE INS	279.00	280.00	280.00	280.00	280.00	.0%
21002000 212900 MEDICARE	6,412.31	7,788.00	7,788.00	7,744.00	7,887.00	1.8%
21002000 311100 OFF SUPP	671.78	1,000.00	1,000.00	425.00	1,000.00	135.3%
21002000 311101 CONT OFF	955.99	1,500.00	1,500.00	1,200.00	1,300.00	8.3%
21002000 311102 PRINTING	165.21	800.00	692.00	120.00	445.00	270.8%
21002000 321201 JAN CHEMS	.00	.00	54.00	54.00	60.00	11.1%
21002000 321500 MISC SUPP	460.46	1,000.00	8,866.83	8,100.00	250.00	-96.9%
21002000 321501 SUPP SPEC	160.00	150.00	150.00	96.00	165.00	71.9%
21002000 332000 MISC TOOLS	98.22	150.00	150.00	120.00	150.00	25.0%
21002000 332100 SMALL EQ	.00	3,600.00	3,600.00	3,600.00	4,200.00	16.7%
21002000 332200 LEGAL MED	2,301.16	2,493.00	2,493.00	2,463.00	2,667.00	8.3%
21002000 441100 PROF SERV	.00	5,000.00	5,000.00	450.00	500.00	11.1%
21002000 441500 COMP SERV	13,420.00	15,571.00	15,571.00	15,571.00	17,336.00	11.3%
21002000 441700 SOFTWARE	.00	500.00	608.00	607.00	500.00	-17.6%
21002000 443102 POSTAGE	124.41	275.00	275.00	150.00	200.00	33.3%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21002000 443103	EXPRS MAIL	.00	150.00	150.00	50.00	100.00 100.0%
21002000 443104	CELLULAR	1,900.00	2,400.00	2,400.00	1,872.00	816.00 -56.4%
21002000 444100	TRANSPOR	5,202.56	8,400.00	8,400.00	.00	8,400.00 .0%
21002000 445100	ADVERTIS	450.00	10,450.00	15,450.00	15,000.00	450.00 -97.0%
21002000 448100	PER DEV	8,344.00	8,500.00	8,500.00	8,304.00	8,500.00 2.4%
21002000 448101	REG FEES	1,458.00	4,000.00	4,000.00	1,375.00	3,500.00 154.5%
21002000 448102	MEAL/ROOM	2,850.11	10,000.00	10,000.00	2,050.00	8,000.00 290.2%
21002000 448800	MISC	.00	1,000.00	946.00	.00	500.00 .0%
21002000 448802	AWARDS	.00	4,000.00	4,000.00	.00	.00 .0%
21002000 448804	DISCRETION	6,198.93	9,000.00	9,000.00	8,000.00	9,000.00 12.5%
21002000 551300	OUT EQUIP	.00	.00	.00	.00	.00 .0%
TOTAL MAYOR'S OFFICE		280,420.62	346,501.00	359,367.83	327,160.00	329,430.00 .7%





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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21003000 AUDITOR'S OFFICE						
21003000 111100 SALARIES	330,014.46	404,500.00	379,500.00	350,150.00	417,400.00	19.2%
21003000 111101 OVERTIME	1,536.71	2,000.00	2,000.00	550.00	2,000.00	263.6%
21003000 111102 CALL OUT	.00	.00	.00	.00	.00	.0%
21003000 111105 LONGEVITY	5,460.00	6,280.00	6,280.00	6,280.00	6,500.00	3.5%
21003000 111300 TEMP PTIME	13,552.33	10,000.00	35,000.00	32,500.00	18,300.00	-43.7%
21003000 212100 OPERS	49,028.68	59,290.00	59,290.00	54,550.00	62,200.00	14.0%
21003000 212200 BWC	6,183.35	11,653.00	11,653.00	10,720.00	11,120.00	3.7%
21003000 212400 MED INS	76,296.08	98,610.00	98,610.00	82,600.00	96,720.00	17.1%
21003000 212500 LIFE INS	480.50	558.00	558.00	466.00	558.00	19.7%
21003000 212900 MEDICARE	4,916.57	6,148.00	6,148.00	5,650.00	6,450.00	14.2%
21003000 311100 OFF SUPP	1,842.10	2,500.00	2,500.00	2,500.00	2,500.00	.0%
21003000 311101 CONT OFF	4,797.85	2,500.00	2,500.00	2,500.00	2,500.00	.0%
21003000 311102 PRINTING	4,735.92	2,000.00	2,649.08	2,000.00	2,000.00	.0%
21003000 321200 JAN SUPP	75.45	50.00	50.00	50.00	100.00	100.0%
21003000 321500 MISC SUPP	22.70	50.00	50.00	50.00	50.00	.0%
21003000 331301 R&M OFF	5,822.48	5,900.00	5,250.92	5,900.00	6,000.00	1.7%
21003000 332000 MISC TOOLS	835.80	300.00	300.00	290.00	300.00	3.4%
21003000 332100 SMALL EQ	1,283.01	3,500.00	3,500.00	3,500.00	3,500.00	.0%
21003000 441100 PROF SERV	58,646.40	68,500.00	68,500.00	68,500.00	68,500.00	.0%
21003000 441104 RNDOM TEST	.00	192.00	192.00	.00	192.00	.0%
21003000 441400 LEG/FIN SE	5,000.00	9,500.00	9,500.00	9,000.00	9,500.00	5.6%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21003000 441500 COMP SERV	16,463.00	16,481.00	16,481.00	16,481.00	19,212.00	16.6%
21003000 441700 SOFTWARE	943.59	1,000.00	1,000.00	1,000.00	1,000.00	.0%
21003000 443102 POSTAGE	3,886.63	4,900.00	4,900.00	4,800.00	4,900.00	2.1%
21003000 443103 EXPRS MAIL	139.71	175.00	175.00	175.00	175.00	.0%
21003000 443104 CELLULAR	482.26	500.00	1,250.00	1,100.00	1,800.00	63.6%
21003000 445100 ADVERTIS	124.30	150.00	150.00	.00	150.00	.0%
21003000 446400 INS SURETY	.00	700.00	700.00	533.00	.00	.0%
21003000 448100 PER DEV	1,935.00	2,400.00	2,400.00	2,100.00	2,400.00	14.3%
21003000 448101 REG FEES	1,375.00	4,000.00	3,250.00	1,900.00	4,000.00	110.5%
21003000 448102 MEAL/ROOM	1,537.60	3,400.00	3,400.00	.00	3,400.00	.0%
21003000 448900 BAD DEBT	.00	.00	.00	322.00	.00	.0%
21003000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL AUDITOR'S OFFICE	597,417.48	727,737.00	727,737.00	666,167.00	753,427.00	13.1%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21004000 TREASURER'S OFFICE						
21004000 111100 SALARIES	9,222.64	9,372.00	9,372.00	9,372.00	9,496.00	1.3%
21004000 212200 BWC	163.18	260.00	260.00	260.00	240.00	-7.7%
21004000 212500 LIFE INS	93.00	94.00	94.00	94.00	94.00	.0%
21004000 212900 MEDICARE	705.53	720.00	720.00	720.00	735.00	2.1%
21004000 311100 OFF SUPP	-3.99	25.00	160.00	160.00	25.00	-84.4%
21004000 311101 CONT OFF	52.26	100.00	160.00	160.00	100.00	-37.5%
21004000 332000 MISC TOOLS	.00	200.00	160.00	160.00	200.00	25.0%
21004000 332100 SMALL EQ	.00	1,300.00	1,145.00	850.00	300.00	-64.7%
21004000 441100 PROF SERV	400.00	400.00	400.00	400.00	400.00	.0%
21004000 441500 COMP SERV	8,251.00	9,928.00	9,928.00	9,928.00	9,754.00	-1.8%
21004000 446400 INS SURETY	.00	.00	.00	.00	.00	.0%
21004000 448100 PER DEV	50.00	50.00	50.00	50.00	50.00	.0%
21004000 448101 REG FEES	.00	500.00	500.00	500.00	500.00	.0%
21004000 448102 MEAL/ROOM	.00	700.00	700.00	700.00	700.00	.0%
21004000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL TREASURER'S OFFICE	18,933.62	23,649.00	23,649.00	23,354.00	22,594.00	-3.3%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21005000	LAW DIRECTOR						
21005000	111100 SALARIES	340,001.88	356,068.00	356,068.00	362,916.00	365,340.00	.7%
21005000	111101 OVERTIME	.00	.00	.00	.00	.00	.0%
21005000	111105 LONGEVITY	1,950.00	2,450.00	2,450.00	2,450.00	2,890.00	18.0%
21005000	212100 OPERS	47,862.75	50,193.00	50,193.00	51,155.00	51,552.00	.8%
21005000	212200 BWC	6,038.19	9,859.00	9,859.00	10,050.00	9,381.00	-6.7%
21005000	212400 MED INS	75,882.12	88,934.00	88,934.00	86,076.00	87,730.00	1.9%
21005000	212500 LIFE INS	511.56	512.00	512.00	512.00	512.00	.0%
21005000	212900 MEDICARE	3,157.01	5,199.00	5,199.00	5,300.00	5,451.00	2.8%
21005000	311100 OFF SUPP	1,255.38	3,585.00	1,402.55	2,027.00	3,585.00	76.9%
21005000	311101 CONT OFF	73.35	160.00	45.07	40.00	160.00	300.0%
21005000	311102 PRINTING	33.76	150.00	150.00	140.00	225.00	60.7%
21005000	321500 MISC SUPP	.00	30.00	30.00	.00	30.00	.0%
21005000	332000 MISC TOOLS	.00	.00	.00	.00	250.00	.0%
21005000	332100 SMALL EQ	.00	1,000.00	1,500.00	1,500.00	2,100.00	40.0%
21005000	440900 CLERK SERV	45,828.00	45,828.00	45,828.00	45,828.00	45,828.00	.0%
21005000	441100 PROF SERV	1,291.00	4,000.00	92.00	4,000.00	4,000.00	.0%
21005000	441400 LEG/FIN SE	51,360.61	50,000.00	87,718.46	110,000.00	80,000.00	-27.3%
21005000	441500 COMP SERV	14,020.00	13,130.00	13,130.00	13,130.00	13,514.00	2.9%
21005000	441700 SOFTWARE	205.09	.00	.00	.00	.00	.0%
21005000	443101 CO PHONE	188.45	.00	.00	.00	.00	.0%
21005000	443102 POSTAGE	1,653.01	1,800.00	1,727.00	1,590.00	1,800.00	13.2%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21005000 443103 EXPRS MAIL	5.10	100.00	.00	30.00	100.00	233.3%
21005000 443105 PAY/DATA	1,346.23	1,800.00	1,661.00	1,467.00	1,800.00	22.7%
21005000 444100 TRANSPOR	110.20	300.00	.00	.00	300.00	.0%
21005000 447100 LEASE LAND	14,268.00	14,268.00	14,268.00	14,268.00	14,268.00	.0%
21005000 447200 LEASE EQUI	13,236.00	13,236.00	13,236.00	13,236.00	13,236.00	.0%
21005000 448100 PER DEV	1,732.00	2,125.00	1,342.00	2,042.00	2,050.00	.4%
21005000 448101 REG FEES	665.00	800.00	181.92	800.00	800.00	.0%
21005000 448102 MEAL/ROOM	322.60	300.00	300.00	.00	300.00	.0%
21005000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL LAW DIRECTOR	622,997.29	665,827.00	695,827.00	728,557.00	707,202.00	-2.9%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21006000 MUNICIPAL COURT						
21006000 111100 SALARIES	1,101,387.05	1,263,791.00	1,263,791.00	1,220,983.00	1,274,492.00	4.4%
21006000 111101 OVERTIME	13,123.69	20,000.00	20,000.00	9,504.00	13,500.00	42.0%
21006000 111105 LONGEVITY	8,710.00	9,340.00	9,340.00	9,830.00	10,680.00	8.6%
21006000 111500 PARTTIME	41,809.04	75,116.00	75,116.00	46,704.00	54,630.00	17.0%
21006000 212100 OPERS	162,008.02	188,954.00	188,954.00	180,140.00	189,463.00	5.2%
21006000 212200 BWC	20,559.72	37,230.00	37,230.00	32,329.00	33,807.00	4.6%
21006000 212400 MED INS	250,993.13	333,490.00	333,490.00	330,394.00	365,501.00	10.6%
21006000 212500 LIFE INS	1,956.10	2,069.00	2,069.00	2,069.00	2,214.00	7.0%
21006000 212600 UNIFORMS	1,950.00	4,000.00	4,000.00	4,000.00	2,600.00	-35.0%
21006000 212800 UNEMPLOY	.00	.00	.00	.00	.00	.0%
21006000 212900 MEDICARE	16,356.89	19,705.00	19,705.00	17,027.00	20,524.00	20.5%
21006000 311100 OFF SUPP	8,055.14	10,000.00	10,000.00	8,125.00	9,000.00	10.8%
21006000 311101 CONT OFF	2,517.46	3,200.00	3,200.00	1,806.00	3,000.00	66.1%
21006000 311102 PRINTING	6,143.62	7,000.00	7,000.00	7,135.00	7,500.00	5.1%
21006000 321100 CHEM SUPP	11,027.91	24,000.00	24,000.00	22,094.00	24,000.00	8.6%
21006000 321200 JAN SUPP	.00	100.00	100.00	.00	100.00	.0%
21006000 321201 JAN CHEMS	.00	.00	1,000.00	500.00	500.00	.0%
21006000 321401 FUEL	1,023.30	2,000.00	2,000.00	588.00	1,500.00	155.1%
21006000 321500 MISC SUPP	592.79	1,500.00	1,500.00	1,224.00	1,400.00	14.4%
21006000 321501 SUPP SPEC	556.96	250.00	250.00	245.00	250.00	2.0%
21006000 331100 R&M RADIO	132.48	265.00	265.00	225.00	225.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21006000	331101	RAD/MARCS	390.00	600.00	600.00	600.00	600.00	.0%
21006000	331200	R&M VEH	938.70	1,800.00	1,800.00	700.00	1,200.00	71.4%
21006000	331300	R&M EQUIP	14,681.91	16,000.00	15,000.00	13,000.00	15,000.00	15.4%
21006000	331301	R&M OFF	5,153.08	12,500.00	12,500.00	9,500.00	11,000.00	15.8%
21006000	331400	R&M B&G	4,317.04	5,000.00	5,000.00	3,700.00	4,000.00	8.1%
21006000	332000	MISC TOOLS	2,438.45	5,000.00	5,000.00	4,400.00	5,000.00	13.6%
21006000	332100	SMALL EQ	19,453.08	14,000.00	12,000.00	12,000.00	14,000.00	16.7%
21006000	441000	REG PERM	.00	.00	.00	.00	300.00	.0%
21006000	441100	PROF SERV	8,701.44	21,000.00	25,000.00	25,000.00	28,000.00	12.0%
21006000	441101	CLEAN SER	7,410.00	11,000.00	11,000.00	11,000.00	11,000.00	.0%
21006000	441400	LEG/FIN SE	9,052.70	225,000.00	225,000.00	215,000.00	225,000.00	4.7%
21006000	441500	COMP SERV	35,108.00	36,583.00	36,583.00	36,583.00	42,529.00	16.3%
21006000	441700	SOFTWARE	19,005.82	40,000.00	38,000.00	32,750.00	31,000.00	-5.3%
21006000	443102	POSTAGE	40,234.00	70,000.00	69,645.00	60,500.00	70,000.00	15.7%
21006000	443103	EXPRS MAIL	16.95	75.00	75.00	50.00	75.00	50.0%
21006000	443104	CELLULAR	8,288.71	9,240.00	9,240.00	8,551.00	9,240.00	8.1%
21006000	444100	TRANSPOR	.00	250.00	250.00	.00	250.00	.0%
21006000	446200	INS VEH	520.62	493.00	493.00	457.00	480.00	5.0%
21006000	446400	INS SURETY	425.00	450.00	830.00	812.00	853.00	5.0%
21006000	447200	LEASE EQUI	6,541.84	8,500.00	8,500.00	8,114.00	8,500.00	4.8%
21006000	448100	PER DEV	5,264.00	6,500.00	6,475.00	3,000.00	500.00	-83.3%
21006000	448101	REG FEES	6,585.00	8,000.00	8,000.00	2,000.00	500.00	-75.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21006000 448102 MEAL/ROOM	1,979.40	3,500.00	3,500.00	300.00	500.00	66.7%
21006000 448300 JURY/WIT	920.44	3,000.00	3,000.00	300.00	1,500.00	400.0%
21006000 448600 REFUNDS	.00	300.00	300.00	.00	150.00	.0%
21006000 448800 MISC	.00	200.00	200.00	.00	50.00	.0%
21006000 448802 AWARDS	.00	225.00	225.00	.00	225.00	.0%
21006000 449200 O/S EXP	30.00	75.00	75.00	10.00	75.00	650.0%
21006000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
21006000 761600 CIXFER OUT	.00	.00	.00	.00	.00	.0%
TOTAL MUNICIPAL COURT	1,846,359.48	2,501,301.00	2,501,301.00	2,343,249.00	2,496,413.00	6.5%





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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21007000 CIVIL SERVICE						
21007000 111100 SALARIES	63,080.43	69,611.00	69,611.00	69,873.00	70,253.00	.5%
21007000 111101 OVERTIME	2,231.75	3,500.00	3,500.00	3,500.00	3,500.00	.0%
21007000 111105 LONGEVITY	780.00	780.00	780.00	780.00	1,260.00	61.5%
21007000 212100 OPERS	9,248.69	10,345.00	10,345.00	10,382.00	10,502.00	1.2%
21007000 212200 BWC	1,164.79	2,032.00	2,032.00	2,040.00	1,876.00	-8.0%
21007000 212400 MED INS	14,571.84	16,200.00	16,200.00	16,200.00	16,200.00	.0%
21007000 212500 LIFE INS	93.00	94.00	94.00	94.00	94.00	.0%
21007000 212900 MEDICARE	930.18	1,072.00	1,072.00	1,076.00	1,088.00	1.1%
21007000 311100 OFF SUPP	230.32	600.00	600.00	400.00	600.00	50.0%
21007000 311101 CONT OFF	231.44	350.00	350.00	350.00	350.00	.0%
21007000 311102 PRINTING	81.88	200.00	200.00	100.00	200.00	100.0%
21007000 321500 MISC SUPP	.00	15.00	15.00	.00	15.00	.0%
21007000 331301 R&M OFF	279.78	350.00	350.00	350.00	350.00	.0%
21007000 332000 MISC TOOLS	.00	200.00	200.00	200.00	200.00	.0%
21007000 332100 SMALL EQ	2,217.27	1,200.00	1,200.00	.00	1,000.00	.0%
21007000 332200 LEGAL MED	524.00	625.00	625.00	603.00	700.00	16.1%
21007000 441100 PROF SERV	6,148.00	11,000.00	11,000.00	5,000.00	10,000.00	100.0%
21007000 441104 RNDOM TEST	14,277.20	20,000.00	20,000.00	8,000.00	13,375.00	67.2%
21007000 441500 COMP SERV	9,548.00	10,917.00	10,917.00	10,917.00	11,351.00	4.0%
21007000 443102 POSTAGE	192.49	500.00	500.00	300.00	310.00	3.3%
21007000 445101 LEGALS	4,155.21	10,000.00	10,000.00	3,000.00	8,800.00	193.3%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21007000 448101 REG FEES	.00	1,200.00	1,200.00	.00	1,200.00	.0%
TOTAL CIVIL SERVICE	129,986.27	160,791.00	160,791.00	133,165.00	153,224.00	15.1%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21008000 PLANNING & ZONING						
21008000 311101 CONT OFF	.00	30.00	30.00	.00	30.00	.0%
21008000 441100 PROF SERV	146,500.00	138,500.00	138,500.00	136,500.00	138,500.00	1.5%
21008000 441500 COMP SERV	13,162.00	13,822.00	13,822.00	13,822.00	14,239.00	3.0%
21008000 443102 POSTAGE	187.20	240.00	240.00	240.00	240.00	.0%
TOTAL PLANNING & ZONING	159,849.20	152,592.00	152,592.00	150,562.00	153,009.00	1.6%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21009000 COMPUTER SERVICES						
21009000 111100 SALARIES	171,461.01	202,732.00	202,732.00	186,180.00	208,906.00	12.2%
21009000 111101 OVERTIME	255.42	1,400.00	1,155.00	500.00	1,400.00	180.0%
21009000 111102 CALL OUT	185.76	600.00	600.00	100.00	600.00	500.0%
21009000 111105 LONGEVITY	.00	.00	.00	.00	.00	.0%
21009000 111300 TEMP PTIME	2,671.45	.00	.00	.00	.00	.0%
21009000 212100 OPERS	24,440.33	28,663.00	28,663.00	26,150.00	29,529.00	12.9%
21009000 212200 BWC	3,079.69	5,773.00	5,773.00	5,238.00	5,486.00	4.7%
21009000 212400 MED INS	42,453.00	63,750.00	63,750.00	48,187.00	57,993.00	20.3%
21009000 212500 LIFE INS	279.00	341.00	341.00	295.00	372.00	26.1%
21009000 212600 UNIFORMS	.00	.00	245.00	.00	350.00	.0%
21009000 212900 MEDICARE	2,479.12	3,044.00	3,044.00	2,710.00	3,183.00	17.5%
21009000 311100 OFF SUPP	9,091.71	9,700.00	8,630.00	8,630.00	9,700.00	12.4%
21009000 311102 PRINTING	.00	150.00	150.00	.00	150.00	.0%
21009000 321400 VEH SUPP	.00	50.00	.00	50.00	50.00	.0%
21009000 321401 FUEL	78.21	200.00	200.00	90.00	200.00	122.2%
21009000 321500 MISC SUPP	.00	.00	100.00	40.00	.00	-100.0%
21009000 321501 SUPP SPEC	7,262.08	9,000.00	8,350.00	5,600.00	9,000.00	60.7%
21009000 331200 R&M VEH	.00	150.00	280.00	280.00	150.00	-46.4%
21009000 331300 R&M EQUIP	22,161.60	22,850.00	22,850.00	22,850.00	24,000.00	5.0%
21009000 331400 R&M B&G	.00	.00	890.00	821.00	.00	.0%
21009000 332000 MISC TOOLS	554.39	1,000.00	1,000.00	475.00	1,000.00	110.5%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21009000	332100	SMALL EQ	16,645.42	15,500.00	14,500.00	12,500.00	15,500.00	24.0%
21009000	441100	PROF SERV	27,006.50	28,550.00	34,000.00	34,000.00	31,000.00	-8.8%
21009000	441104	RNDOM TEST	.00	350.00	555.00	555.00	350.00	-36.9%
21009000	441700	SOFTWARE	91,646.81	100,320.00	99,120.00	90,000.00	105,000.00	16.7%
21009000	443100	COMMUNIC	11,951.40	19,960.00	20,610.00	20,600.00	21,000.00	1.9%
21009000	443102	POSTAGE	.00	20.00	20.00	.00	20.00	.0%
21009000	443103	EXPRS MAIL	.00	100.00	100.00	.00	100.00	.0%
21009000	443104	CELLULAR	3,960.00	5,160.00	5,160.00	3,696.00	3,264.00	-11.7%
21009000	445100	ADVERTIS	.00	300.00	300.00	.00	100.00	.0%
21009000	446200	INS VEH	200.00	200.00	200.00	200.00	200.00	.0%
21009000	448100	PER DEV	.00	500.00	495.00	100.00	500.00	400.0%
21009000	448101	REG FEES	933.00	4,000.00	4,000.00	1,000.00	4,000.00	300.0%
21009000	448102	MEAL/ROOM	.00	1,000.00	800.00	200.00	1,000.00	400.0%
21009000	551300	OUT EQUIP	12,302.00	.00	73,000.00	73,000.00	.00	.0%
21009000	761600	CIXFER OUT	698.00	.00	.00	.00	.00	.0%
TOTAL COMPUTER SERVICES			451,795.90	525,363.00	601,613.00	544,047.00	534,103.00	-1.8%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21010000 GENERAL EXPENSE						
21010000 321300 JAIL	499,851.94	900,000.00	950,000.00	400,000.00	700,000.00	75.0%
21010000 331400 R&M B&G	552.42	600.00	600.00	586.00	600.00	2.4%
21010000 441100 PROF SERV	24,905.00	26,000.00	26,000.00	25,100.00	26,500.00	5.6%
21010000 441107 HEALTH SER	360,000.00	360,000.00	360,000.00	360,000.00	338,625.00	-5.9%
21010000 441300 CO AUD FEE	37,603.31	48,000.00	48,000.00	43,000.00	50,000.00	16.3%
21010000 441400 LEG/FIN SE	29,217.08	50,000.00	50,000.00	50,000.00	50,000.00	.0%
21010000 441700 SOFTWARE	151,560.33	250,000.00	285,492.97	285,500.00	290,000.00	1.6%
21010000 442101 AEP (IN)	1,566.64	4,000.00	4,000.00	3,000.00	4,000.00	33.3%
21010000 442102 COLUMB GAS	1,189.89	1,600.00	1,600.00	1,500.00	1,600.00	6.7%
21010000 442105 WTR/SWR-IN	609.24	800.00	800.00	700.00	800.00	14.3%
21010000 442201 OUT AEP	345,117.23	370,000.00	370,000.00	358,000.00	370,000.00	3.4%
21010000 442204 OUT HWE	44,176.40	47,000.00	47,000.00	46,000.00	48,000.00	4.3%
21010000 445100 ADVERTIS	119.04	500.00	500.00	250.00	500.00	100.0%
21010000 448400 ELEC EXP	17,371.48	37,000.00	37,000.00	21,600.00	37,000.00	71.3%
21010000 448500 TAX PAY	1,000.54	1,500.00	1,500.00	1,000.00	1,500.00	50.0%
21010000 448600 REFUNDS	1,670.54	.00	.00	.00	.00	.0%
21010000 448806 WATERSHED	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.0%
21010000 448808 STREAMGUAG	66,725.00	54,000.00	94,455.00	93,835.00	54,000.00	-42.5%
21010000 448809 RTB CONT	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	.0%
21010000 448810 JUVENILE	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	.0%
21010000 449101 MAR TWP	24,290.00	29,000.00	29,000.00	29,000.00	29,000.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21010000 449102 LIBERTY TW	422.00	800.00	800.00	800.00	800.00	.0%
21010000 449400 HRPC RLF	5,692.86	.00	19,895.61	19,896.00	.00	.0%
21010000 761400 OPXFER OUT	434,000.00	.00	.00	.00	.00	.0%
21010000 761401 SCM&R SUBS	835,000.00	.00	.00	.00	.00	.0%
21010000 761402 POOL SUBSI	102,000.00	87,000.00	87,000.00	87,000.00	117,520.00	35.1%
21010000 761403 AIR SUBSID	293,000.00	.00	.00	.00	150,000.00	.0%
21010000 761404 PARKING SU	.00	.00	.00	.00	.00	.0%
21010000 761600 CIXFER OUT	2,000,000.00	.00	378,000.00	378,000.00	.00	.0%
TOTAL GENERAL EXPENSE	5,327,640.94	2,317,800.00	2,841,643.58	2,254,767.00	2,320,445.00	2.9%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21012000	POLICE DEPARTMENT						
21012000	111100 SALARIES	4,158,373.90	4,676,617.00	4,676,617.00	4,448,588.00	4,590,720.00	3.2%
21012000	111101 OVERTIME	152,467.04	140,000.00	140,000.00	126,833.00	140,000.00	10.4%
21012000	111102 CALL OUT	59,166.14	60,000.00	60,000.00	48,323.00	65,000.00	34.5%
21012000	111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
21012000	111104 C/HV BUYOU	18,229.06	20,000.00	26,003.00	26,003.00	30,000.00	15.4%
21012000	111105 LONGEVITY	8,060.00	8,380.00	8,500.00	8,500.00	10,200.00	20.0%
21012000	111106 SPECIAL OT	12,558.89	33,000.00	33,000.00	10,483.00	14,586.00	39.1%
21012000	111200 WAGE PD/FD	243,342.19	251,542.00	252,877.00	252,877.00	251,447.00	-.6%
21012000	111201 CL OT	.00	.00	.00	.00	.00	.0%
21012000	111202 CL CALLOUT	.00	.00	.00	.00	.00	.0%
21012000	212100 OPERS	34,761.34	35,933.00	36,120.00	36,120.00	38,300.00	6.0%
21012000	212200 BWC	82,659.78	143,961.00	143,961.00	135,561.00	130,085.00	-4.0%
21012000	212300 OP&F	859,081.90	967,897.00	960,252.00	900,547.00	949,617.00	5.4%
21012000	212400 MED INS	985,411.01	1,150,000.00	1,150,000.00	1,130,462.00	1,229,808.00	8.8%
21012000	212500 LIFE INS	12,167.44	13,330.00	13,330.00	12,633.00	13,532.00	7.1%
21012000	212600 UNIFORMS	41,367.20	60,000.00	52,307.30	52,268.00	61,013.00	16.7%
21012000	212601 OUTERWEAR	4,077.13	7,945.00	8,055.00	8,055.00	4,628.00	-42.5%
21012000	212602 SAFETY	10,249.56	23,594.00	34,228.23	34,228.00	22,880.00	-33.2%
21012000	212700 PAST PENS	31,418.58	31,419.00	31,419.00	31,419.00	31,419.00	.0%
21012000	212900 MEDICARE	65,436.94	75,958.00	75,958.00	69,542.00	75,629.00	8.8%
21012000	311100 OFF SUPP	2,393.21	5,500.00	5,500.00	1,897.00	5,796.00	205.5%





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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21012000 311101	CONT OFF	1,488.95	2,600.00	2,600.00	1,206.00	3,150.00	161.2%
21012000 311102	PRINTING	2,156.16	5,200.00	5,200.00	3,594.00	6,145.00	71.0%
21012000 321000	LAB SUPP	2,301.88	3,550.00	3,550.00	3,113.00	4,250.00	36.5%
21012000 321100	CHEM SUPP	4,042.12	5,256.00	5,256.00	4,706.00	7,970.00	69.4%
21012000 321102	FIRST AID	2,011.94	1,355.00	1,355.00	1,051.00	1,665.00	58.4%
21012000 321200	JAN SUPP	.00	30.00	70.00	.00	30.00	.0%
21012000 321401	FUEL	81,292.45	108,108.00	108,108.00	100,000.00	80,712.00	-19.3%
21012000 321500	MISC SUPP	3,141.56	3,895.00	3,990.41	2,431.00	4,444.00	82.8%
21012000 321501	SUPP SPEC	30,936.63	37,278.00	37,238.00	19,684.00	31,798.00	61.5%
21012000 321600	COMPLIANCE	5,000.00	6,000.00	6,000.00	.00	6,000.00	.0%
21012000 331100	R&M RADIO	54,151.20	27,325.00	28,210.89	22,966.00	31,801.00	38.5%
21012000 331101	RAD/MARCS	12,600.00	12,480.00	12,480.00	12,480.00	12,480.00	.0%
21012000 331200	R&M VEH	30,746.69	35,000.00	35,000.00	35,000.00	35,000.00	.0%
21012000 331300	R&M EQUIP	7,561.35	19,168.00	19,168.00	4,321.00	9,110.00	110.8%
21012000 331301	R&M OFF	2,964.10	5,740.00	5,740.00	2,916.00	3,120.00	7.0%
21012000 332000	MISC TOOLS	29,064.22	26,317.00	27,739.23	27,122.00	24,870.00	-8.3%
21012000 332100	SMALL EQ	70,672.59	74,007.00	74,007.00	55,491.00	84,212.00	51.8%
21012000 332200	LEGAL MED	649.67	800.00	800.00	.00	800.00	.0%
21012000 332300	EDUC ACT	2,718.82	3,275.00	3,275.00	3,275.00	3,400.00	3.8%
21012000 332301	NATL NITE	800.00	800.00	800.00	.00	850.00	.0%
21012000 441100	PROF SERV	28,442.00	40,000.00	44,223.99	35,639.00	46,200.00	29.6%
21012000 441103	TRASH SERV	.00	100.00	100.00	.00	100.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21012000 441104	RNDOM TEST	398.00	3,575.00	3,575.00	3,300.00	3,575.00	8.3%
21012000 441500	COMP SERV	91,847.00	77,176.00	77,176.00	77,176.00	65,470.00	-15.2%
21012000 441700	SOFTWARE	48,409.34	109,104.00	112,477.00	111,688.00	73,800.00	-33.9%
21012000 442101	AEP (IN)	478.17	520.00	570.00	570.00	570.00	.0%
21012000 443102	POSTAGE	615.45	1,059.00	1,059.00	710.00	940.00	32.4%
21012000 443103	EXPRS MAIL	.00	100.00	100.00	.00	100.00	.0%
21012000 443104	CELLULAR	14,760.51	16,740.00	17,425.00	17,425.00	17,973.00	3.1%
21012000 444100	TRANSPOR	.00	200.00	200.00	.00	200.00	.0%
21012000 446100	INS B & E	126.53	134.00	134.00	126.00	133.00	5.6%
21012000 446200	INS VEH	9,244.52	11,314.00	12,814.00	12,814.00	15,535.00	21.2%
21012000 446300	INS LIAB	34,135.00	35,842.00	34,342.00	34,313.00	36,029.00	5.0%
21012000 448100	PER DEV	17,950.08	14,935.00	15,365.00	13,019.00	15,785.00	21.2%
21012000 448101	REG FEES	19,110.85	35,000.00	31,577.00	14,765.00	40,000.00	170.9%
21012000 448102	MEAL/ROOM	6,729.98	20,000.00	19,315.00	8,953.00	32,565.00	263.7%
21012000 448600	REFUNDS	.00	.00	.00	.00	.00	.0%
21012000 448800	MISC	25.34	.00	.00	.00	.00	.0%
21012000 448802	AWARDS	55.00	210.00	210.00	60.00	75.00	25.0%
21012000 551300	OUT EQUIP	213,855.21	.00	327,040.92	327,041.00	.00	.0%
21012000 761600	CIXFER OUT	26,703.87	.00	.00	.00	.00	.0%
TOTAL POLICE DEPARTMENT		7,638,408.49	8,449,269.00	8,786,418.97	8,291,294.00	8,365,517.00	.9%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21013000 DISASTER SERVICES						
21013000 331300 R&M EQUIP	6,060.00	11,100.00	10,200.00	6,060.00	15,120.00	149.5%
21013000 441100 PROF SERV	36,432.90	36,970.00	36,970.00	36,970.00	37,523.00	1.5%
21013000 442201 OUT AEP	5,431.36	5,406.00	6,306.00	6,306.00	6,306.00	.0%
21013000 442204 OUT HWE	1,747.53	1,777.00	1,777.00	1,760.00	1,760.00	.0%
21013000 446100 INS B & E	374.35	394.00	394.00	386.00	405.00	4.9%
21013000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
21013000 761600 CIXFER OUT	.00	.00	.00	.00	.00	.0%
TOTAL DISASTER SERVICES	50,046.14	55,647.00	55,647.00	51,482.00	61,114.00	18.7%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21014000 FIRE DEPARTMENT						
21014000 111100 SALARIES	4,124,564.69	4,448,096.00	4,439,796.00	4,288,542.00	4,378,000.00	2.1%
21014000 111101 OVERTIME	170,039.59	135,000.00	135,000.00	92,566.00	110,000.00	18.8%
21014000 111102 CALL OUT	9,986.62	30,000.00	30,000.00	20,416.00	30,000.00	46.9%
21014000 111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
21014000 111104 C/HV BUYOU	87,130.95	120,000.00	106,000.00	85,911.00	115,000.00	33.9%
21014000 111105 LONGEVITY	97,280.00	92,140.00	92,140.00	89,460.00	91,860.00	2.7%
21014000 111200 WAGE PD/FD	44,139.74	46,932.00	47,132.00	47,009.00	49,177.00	4.6%
21014000 111201 CL OT	.00	.00	.00	.00	.00	.0%
21014000 212100 OPERS	6,179.57	6,571.00	6,671.00	6,582.00	6,885.00	4.6%
21014000 212200 BWC	79,967.62	134,123.00	134,123.00	127,574.00	121,791.00	-4.5%
21014000 212300 OP&F	1,070,134.86	1,159,257.00	1,159,257.00	1,097,474.00	1,139,000.00	3.8%
21014000 212400 MED INS	1,045,910.16	1,147,547.00	1,169,547.00	1,166,369.00	1,213,663.00	4.1%
21014000 212500 LIFE INS	11,849.75	12,292.00	12,292.00	12,091.00	12,276.00	1.5%
21014000 212600 UNIFORMS	35,414.06	38,000.00	38,000.00	38,000.00	38,000.00	.0%
21014000 212602 SAFETY	25,471.21	35,500.00	35,500.00	35,500.00	32,500.00	-8.5%
21014000 212700 PAST PENS	43,451.52	43,452.00	43,452.00	43,452.00	43,452.00	.0%
21014000 212900 MEDICARE	62,782.26	70,792.00	70,792.00	65,317.00	69,569.00	6.5%
21014000 213001 FITNESS	110.00	3,000.00	3,000.00	.00	2,040.00	.0%
21014000 311100 OFF SUPP	1,184.36	1,300.00	1,300.00	1,200.00	1,200.00	.0%
21014000 311101 CONT OFF	742.92	1,200.00	1,200.00	500.00	800.00	60.0%
21014000 311102 PRINTING	370.00	50.00	50.00	50.00	50.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21014000	321101	OP CHEMS	2,440.43	2,500.00	2,500.00	2,001.00	2,500.00	24.9%
21014000	321102	FIRST AID	8,082.98	11,000.00	11,000.00	11,000.00	11,000.00	.0%
21014000	321103	PROP CHEM	.00	250.00	250.00	200.00	200.00	.0%
21014000	321200	JAN SUPP	830.06	1,450.00	1,450.00	1,250.00	1,250.00	.0%
21014000	321201	JAN CHEMS	2,143.32	2,400.00	2,400.00	2,200.00	2,200.00	.0%
21014000	321202	JAN PAPER	1,272.42	2,400.00	2,400.00	2,400.00	2,400.00	.0%
21014000	321401	FUEL	28,147.45	36,990.00	36,990.00	23,500.00	32,500.00	38.3%
21014000	321402	OIL/OTHER	970.61	1,000.00	1,000.00	700.00	900.00	28.6%
21014000	321500	MISC SUPP	4,531.05	4,800.00	4,800.00	4,800.00	4,800.00	.0%
21014000	321501	SUPP SPEC	2,638.35	3,000.00	3,000.00	500.00	1,500.00	200.0%
21014000	331100	R&M RADIO	5,779.68	6,000.00	6,000.00	5,871.00	7,700.00	31.2%
21014000	331101	RAD/MARCS	10,470.00	10,604.00	10,604.00	10,560.00	10,560.00	.0%
21014000	331200	R&M VEH	33,406.02	48,000.00	48,000.00	40,000.00	40,000.00	.0%
21014000	331300	R&M EQUIP	15,297.00	16,000.00	16,000.00	12,500.00	14,500.00	16.0%
21014000	331301	R&M OFF	1,445.41	1,500.00	1,500.00	1,500.00	1,500.00	.0%
21014000	331400	R&M B&G	14,874.12	18,600.00	42,782.00	42,000.00	35,000.00	-16.7%
21014000	332000	MISC TOOLS	24,210.04	17,500.00	17,500.00	17,500.00	17,500.00	.0%
21014000	332100	SMALL EQ	22,446.22	19,000.00	24,186.50	24,000.00	22,600.00	-5.8%
21014000	332200	LEGAL MED	1,525.50	2,000.00	2,000.00	1,526.00	2,000.00	31.1%
21014000	332300	EDUC ACT	1,490.00	2,000.00	2,000.00	1,750.00	2,000.00	14.3%
21014000	441000	REG PERM	680.00	830.00	830.00	470.00	830.00	76.6%
21014000	441100	PROF SERV	7,508.35	8,500.00	8,500.00	8,500.00	8,500.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21014000 441101 CLEAN SER	.00	2,000.00	2,000.00	.00	1,600.00	.0%
21014000 441102 EXTERMIN	426.00	700.00	700.00	500.00	600.00	20.0%
21014000 441103 TRASH SERV	2,712.00	3,000.00	3,000.00	3,000.00	3,010.00	.3%
21014000 441104 RNDOM TEST	.00	100.00	480.00	380.00	100.00	-73.7%
21014000 441106 EMA/HAZMAT	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	.0%
21014000 441400 LEG/FIN SE	25.00	25.00	25.00	.00	25.00	.0%
21014000 441500 COMP SERV	30,564.00	37,415.00	37,415.00	37,415.00	40,532.00	8.3%
21014000 441700 SOFTWARE	23,065.56	17,500.00	17,500.00	17,500.00	17,500.00	.0%
21014000 442101 AEP (IN)	16,973.45	20,000.00	20,000.00	18,000.00	20,000.00	11.1%
21014000 442102 COLUMB GAS	13,256.23	16,000.00	16,000.00	11,500.00	15,000.00	30.4%
21014000 442104 UT HWE(IN)	7,934.25	8,500.00	8,500.00	8,100.00	8,500.00	4.9%
21014000 442105 WTR/SWR-IN	9,061.78	10,200.00	10,200.00	9,000.00	9,500.00	5.6%
21014000 442106 CABLE	.00	600.00	600.00	.00	.00	.0%
21014000 443102 POSTAGE	.00	150.00	150.00	60.00	60.00	.0%
21014000 443103 EXPRS MAIL	157.93	200.00	200.00	60.00	150.00	150.0%
21014000 443104 CELLULAR	7,728.25	9,500.00	9,500.00	8,538.00	9,500.00	11.3%
21014000 446100 INS B & E	4,703.72	5,031.00	5,031.00	4,665.00	4,900.00	5.0%
21014000 446200 INS VEH	10,324.62	12,134.00	12,134.00	10,930.00	11,430.00	4.6%
21014000 448100 PER DEV	5,169.14	8,825.00	4,445.00	4,445.00	5,500.00	23.7%
21014000 448101 REG FEES	16,946.50	18,000.00	14,000.00	13,400.00	19,000.00	41.8%
21014000 448102 MEAL/ROOM	9,608.14	18,000.00	15,000.00	7,000.00	16,000.00	128.6%
21014000 448500 TAX PAY	618.42	619.00	619.00	611.00	619.00	1.3%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21014000 551300	OUT EQUIP		49,267.41	.00	3,000.00	3,000.00	.00	.0%
21014000 761600	CIXFER OUT		379.59	.00	2,813.50	2,814.00	.00	.0%
TOTAL FIRE DEPARTMENT			7,317,820.88	7,932,075.00	7,956,257.00	7,595,659.00	7,862,729.00	3.5%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21015000 DISPATCH CENTER						
21015000 111100 SALARIES	569,136.17	575,705.00	606,777.00	606,777.00	663,087.00	9.3%
21015000 111101 OVERTIME	84,243.38	68,000.00	52,766.00	44,512.00	50,000.00	12.3%
21015000 111102 CALL OUT	3,167.08	6,500.00	6,500.00	6,500.00	6,500.00	.0%
21015000 111104 C/HV BUYOU	3,945.84	5,000.00	2,761.00	2,761.00	5,000.00	81.1%
21015000 212100 OPERS	91,485.83	92,534.00	92,534.00	91,717.00	100,988.00	10.1%
21015000 212200 BWC	11,667.11	18,260.00	18,260.00	18,185.00	18,241.00	.3%
21015000 212400 MED INS	142,304.64	163,168.00	149,569.00	149,569.00	177,630.00	18.8%
21015000 212500 LIFE INS	1,953.00	2,046.00	2,046.00	2,046.00	2,232.00	9.1%
21015000 212600 UNIFORMS	634.71	500.00	500.00	274.00	500.00	82.5%
21015000 212900 MEDICARE	9,360.89	9,628.00	9,628.00	9,400.00	10,605.00	12.8%
21015000 311100 OFF SUPP	676.02	881.00	881.00	619.00	1,090.00	76.1%
21015000 311101 CONT OFF	280.48	500.00	500.00	232.00	500.00	115.5%
21015000 321200 JAN SUPP	.00	125.00	125.00	.00	125.00	.0%
21015000 321500 MISC SUPP	15.00	100.00	100.00	.00	240.00	.0%
21015000 321501 SUPP SPEC	.00	1,130.00	1,130.00	920.00	.00	-100.0%
21015000 331100 R&M RADIO	2,243.04	2,333.00	2,333.00	2,333.00	2,333.00	.0%
21015000 331101 RAD/MARCS	3,120.00	3,240.00	3,240.00	3,240.00	3,240.00	.0%
21015000 331200 R&M VEH	.00	1,150.00	1,150.00	.00	1,150.00	.0%
21015000 331300 R&M EQUIP	57,580.00	59,500.00	59,500.00	59,300.00	61,870.00	4.3%
21015000 332000 MISC TOOLS	1,318.07	6,761.00	5,711.00	120.00	6,203.00	5069.2%
21015000 332100 SMALL EQ	7,927.82	15,530.00	15,530.00	13,720.00	800.00	-94.2%





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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21015000 441100 PROF SERV	.00	.00	1,150.00	1,150.00	350.00	-69.6%
21015000 441104 RNDOM TEST	.00	110.00	10.00	.00	110.00	.0%
21015000 441500 COMP SERV	11,755.00	30,844.00	30,844.00	30,844.00	32,754.00	6.2%
21015000 441700 SOFTWARE	56,669.92	30,775.00	30,775.00	28,546.00	28,155.00	-1.4%
21015000 443101 CO PHONE	601.05	660.00	660.00	559.00	540.00	-3.4%
21015000 443104 CELLULAR	455.88	480.00	480.00	461.00	480.00	4.1%
21015000 443105 PAY/DATA	14,880.00	14,880.00	14,880.00	14,880.00	14,880.00	.0%
21015000 446200 INS VEH	17.00	18.00	18.00	18.00	19.00	5.6%
21015000 447200 LEASE EQUI	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.0%
21015000 448100 PER DEV	189.50	70.00	170.00	170.00	380.00	123.5%
21015000 448101 REG FEES	1,316.00	3,688.00	3,588.00	.00	2,500.00	.0%
21015000 448102 MEAL/ROOM	.00	1,000.00	1,000.00	.00	1,000.00	.0%
21015000 448802 AWARDS	93.00	60.00	60.00	60.00	75.00	25.0%
21015000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL DISPATCH CENTER	1,084,236.43	1,122,376.00	1,122,376.00	1,096,113.00	1,200,777.00	9.5%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21016000 N.E.A.T.						
21016000 441604 DEMO ASSMT	.00	.00	9,350.00	9,350.00	.00	.0%
TOTAL N.E.A.T.	.00	.00	9,350.00	9,350.00	.00	-100.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21017000 SAFETY DIRECTOR						
21017000 111100 SALARIES	78,039.12	80,281.00	80,281.00	80,685.00	80,921.00	.3%
21017000 111105 LONGEVITY	.00	750.00	750.00	750.00	780.00	4.0%
21017000 212100 OPERS	10,925.48	11,350.00	11,350.00	11,401.00	11,438.00	.3%
21017000 212200 BWC	1,377.30	2,246.00	2,246.00	2,240.00	2,044.00	-8.8%
21017000 212400 MED INS	.00	.00	.00	.00	.00	.0%
21017000 212500 LIFE INS	93.00	93.00	93.00	93.00	93.00	.0%
21017000 212900 MEDICARE	1,132.46	1,177.00	1,177.00	1,181.00	1,190.00	.8%
21017000 311100 OFF SUPP	416.37	400.00	400.00	400.00	467.00	16.8%
21017000 311101 CONT OFF	83.82	400.00	400.00	164.00	400.00	143.9%
21017000 311102 PRINTING	.00	70.00	70.00	.00	70.00	.0%
21017000 321500 MISC SUPP	598.00	10,700.00	10,700.00	1,000.00	10,700.00	970.0%
21017000 331100 R&M RADIO	947.04	966.00	966.00	966.00	966.00	.0%
21017000 331101 RAD/MARCS	1,080.00	1,080.00	1,080.00	1,080.00	1,080.00	.0%
21017000 332100 SMALL EQ	.00	.00	.00	.00	1,050.00	.0%
21017000 441100 PROF SERV	2,623.73	3,000.00	3,000.00	3,000.00	3,000.00	.0%
21017000 441500 COMP SERV	10,195.00	10,736.00	10,736.00	10,736.00	.00	-100.0%
21017000 443102 POSTAGE	.00	50.00	50.00	15.00	50.00	233.3%
21017000 443103 EXPRS MAIL	.00	75.00	75.00	25.00	75.00	200.0%
21017000 444100 TRANSPOR	.00	2,000.00	2,000.00	.00	1,000.00	.0%
21017000 448100 PER DEV	75.00	330.00	330.00	.00	330.00	.0%
21017000 448101 REG FEES	10.00	2,000.00	2,000.00	.00	1,000.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21017000 448102 MEAL/ROOM	.00	1,000.00	1,000.00	.00	500.00	.0%
TOTAL SAFETY DIRECTOR	107,596.32	128,704.00	128,704.00	113,736.00	117,154.00	3.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21018000 HUMAN RESOURCES						
21018000 111100 SALARIES	84,406.91	86,823.00	86,823.00	87,277.00	87,533.00	.3%
21018000 111105 LONGEVITY	.00	.00	.00	.00	.00	.0%
21018000 212100 OPERS	11,816.97	12,161.00	12,161.00	12,219.00	12,255.00	.3%
21018000 212200 BWC	1,489.47	2,395.00	2,395.00	2,413.00	2,238.00	-7.3%
21018000 212400 MED INS	12,238.08	13,464.00	13,464.00	13,464.00	13,464.00	.0%
21018000 212500 LIFE INS	93.00	93.00	93.00	94.00	94.00	.0%
21018000 212900 MEDICARE	1,183.50	1,277.00	1,277.00	1,239.00	1,301.00	5.0%
21018000 311100 OFF SUPP	80.39	200.00	200.00	120.00	200.00	66.7%
21018000 311101 CONT OFF	32.75	150.00	150.00	40.00	100.00	150.0%
21018000 311102 OFF PRINT	351.47	100.00	100.00	400.00	100.00	-75.0%
21018000 321500 MISC SUPP	37.90	50.00	50.00	50.00	50.00	.0%
21018000 441100 PROF SERV	3,211.00	17,000.00	16,025.00	4,500.00	8,600.00	91.1%
21018000 441500 COMP SERV	9,692.00	10,423.00	10,423.00	10,423.00	10,836.00	4.0%
21018000 443102 POSTAGE	23.40	200.00	200.00	68.00	150.00	120.6%
21018000 445100 ADVERTIS	.00	.00	975.00	975.00	500.00	-48.7%
21018000 448100 PER DEV	2,793.00	5,500.00	5,500.00	810.00	5,500.00	579.0%
21018000 448101 REG FEES	434.00	1,200.00	1,200.00	99.00	1,200.00	1112.1%
21018000 448102 MEAL/ROOM	118.61	1,200.00	1,200.00	.00	1,200.00	.0%
21018000 448801 LUNCHES	855.00	4,000.00	4,000.00	3,000.00	4,000.00	33.3%
21018000 448802 AWARDS	.00	3,500.00	3,500.00	3,500.00	3,500.00	.0%
TOTAL HUMAN RESOURCES	128,857.45	159,736.00	159,736.00	140,691.00	152,821.00	8.6%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 34  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21020000 SERVICE DIRECTOR						
21020000 111100 SALARIES	51,581.93	53,020.00	53,020.00	34,330.00	80,000.00	133.0%
21020000 111105 LONGEVITY	.00	.00	.00	.00	.00	.0%
21020000 212100 OPERS	7,221.37	7,463.00	7,463.00	4,807.00	10,000.00	108.0%
21020000 212200 BWC	910.23	1,468.00	1,468.00	945.00	3,101.00	228.1%
21020000 212400 MED INS	6,315.84	8,854.00	8,854.00	7,663.00	20,000.00	161.0%
21020000 212500 LIFE INS	46.44	47.00	47.00	35.00	94.00	168.6%
21020000 212900 MEDICARE	740.51	799.00	799.00	480.00	1,500.00	212.5%
21020000 311100 OFF SUPP	95.07	300.00	300.00	50.00	300.00	500.0%
21020000 311101 CONT OFF	121.17	300.00	206.04	204.00	300.00	47.1%
21020000 311102 PRINTING	.00	70.00	70.00	40.00	70.00	75.0%
21020000 321201 JAN CHEMS	.00	.00	165.08	72.00	150.00	108.3%
21020000 321500 MISC SUPP	3,489.49	3,000.00	3,000.00	1,522.00	3,000.00	97.1%
21020000 332100 SMALL EQ	.00	.00	.00	.00	1,600.00	.0%
21020000 441100 PROF SERV	13,796.73	35,500.00	35,082.07	20,000.00	20,000.00	.0%
21020000 441103 TRASH SERV	2,400.00	4,000.00	4,000.00	.00	4,000.00	.0%
21020000 441400 LEG/FIN SE	602.95	.00	346.81	347.00	.00	.0%
21020000 441500 COMP SERV	9,952.00	10,546.00	10,546.00	10,546.00	11,154.00	5.8%
21020000 443102 POSTAGE	7.00	100.00	100.00	50.00	100.00	100.0%
21020000 443103 EXPRS MAIL	43.50	150.00	150.00	25.00	75.00	200.0%
21020000 443104 CELLULAR	660.00	660.00	660.00	432.00	816.00	88.9%
21020000 444100 TRANSPOR	.00	1,500.00	1,500.00	.00	1,500.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21020000 448100 PER DEV	.00	500.00	500.00	.00	500.00	.0%
21020000 448101 REG FEES	20.00	2,000.00	2,000.00	15.00	2,000.00	.0%
21020000 448102 MEAL/ROOM	.00	2,000.00	2,000.00	.00	2,000.00	.0%
TOTAL SERVICE DIRECTOR	98,004.23	132,277.00	132,277.00	81,563.00	162,260.00	98.9%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21021000 ENGINEERING DEPARTMENT						
21021000 111100 SALARIES	390,524.86	472,986.00	472,986.00	427,757.00	467,915.00	9.4%
21021000 111101 OVERTIME	2,714.07	6,000.00	6,000.00	3,000.00	4,500.00	50.0%
21021000 111105 LONGEVITY	2,340.00	2,340.00	2,340.00	2,340.00	2,340.00	.0%
21021000 111300 TEMP PTIME	10,627.32	12,280.00	12,280.00	.00	12,500.00	.0%
21021000 212100 OPERS	56,755.85	69,110.00	69,110.00	60,634.00	68,215.00	12.5%
21021000 212200 BWC	7,174.65	14,440.00	14,440.00	12,042.00	12,313.00	2.3%
21021000 212400 MED INS	57,655.36	72,434.00	72,434.00	67,722.00	81,309.00	20.1%
21021000 212500 LIFE INS	596.81	767.00	767.00	617.00	651.00	5.5%
21021000 212600 UNIFORMS	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	.0%
21021000 212602 SAFETY	.00	550.00	550.00	250.00	550.00	120.0%
21021000 212900 MEDICARE	5,873.10	7,286.00	7,286.00	6,292.00	7,142.00	13.5%
21021000 311100 OFF SUPP	1,443.92	3,500.00	3,000.00	1,500.00	3,500.00	133.3%
21021000 311101 CONT OFF	940.40	1,500.00	1,500.00	1,500.00	1,500.00	.0%
21021000 311102 PRINTING	136.88	1,700.00	1,700.00	500.00	1,700.00	240.0%
21021000 321102 FIRST AID	.00	100.00	100.00	100.00	100.00	.0%
21021000 321200 JAN SUPP	.00	200.00	200.00	200.00	200.00	.0%
21021000 321401 FUEL	5,622.49	9,010.00	9,010.00	9,000.00	7,525.00	-16.4%
21021000 321402 OIL/OTHER	.00	25.00	25.00	.00	25.00	.0%
21021000 321500 MISC SUPP	116.36	1,000.00	1,000.00	250.00	1,000.00	300.0%
21021000 321501 SUPP SPEC	.00	200.00	200.00	100.00	200.00	100.0%
21021000 331100 R&M RADIO	790.08	806.00	806.00	806.00	806.00	.0%





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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 37  
bgnyrpts

PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21021000 331101 RAD/MARCS	1,680.00	1,680.00	1,680.00	1,680.00	1,680.00	.0%
21021000 331200 R&M VEH	1,048.85	2,500.00	2,500.00	1,000.00	2,500.00	150.0%
21021000 331300 R&M EQUIP	.00	500.00	500.00	100.00	500.00	400.0%
21021000 331301 R&M OFF	5,406.59	8,000.00	8,000.00	7,500.00	8,000.00	6.7%
21021000 332000 MISC TOOLS	2,182.06	2,500.00	2,500.00	600.00	2,500.00	316.7%
21021000 332100 SMALL EQ	2,140.92	3,000.00	3,000.00	1,000.00	7,500.00	650.0%
21021000 332200 LEGAL MED	35.44	100.00	100.00	.00	100.00	.0%
21021000 441100 PROF SERV	32,096.98	75,000.00	73,500.00	25,000.00	75,000.00	200.0%
21021000 441104 RNDOM TEST	323.50	300.00	300.00	.00	200.00	.0%
21021000 441105 TIME/SERV	23,271.36	25,000.00	28,000.00	25,000.00	27,000.00	8.0%
21021000 441500 COMP SERV	17,181.00	19,039.00	19,039.00	19,039.00	19,611.00	3.0%
21021000 441700 SOFTWARE	20,698.49	25,000.00	26,000.00	25,999.00	26,000.00	.0%
21021000 443102 POSTAGE	811.41	1,000.00	1,000.00	600.00	1,000.00	66.7%
21021000 443103 EXPRS MAIL	39.72	200.00	200.00	.00	200.00	.0%
21021000 443104 CELLULAR	6,778.37	7,440.00	7,440.00	6,000.00	5,280.00	-12.0%
21021000 445100 ADVERTIS	186.90	1,000.00	1,000.00	.00	1,000.00	.0%
21021000 445101 LEGALS	.00	200.00	950.00	300.00	200.00	-33.3%
21021000 446100 INS B & E	21.08	25.00	25.00	25.00	27.00	8.0%
21021000 446200 INS VEH	1,230.62	1,221.00	1,221.00	1,221.00	1,282.00	5.0%
21021000 448100 PER DEV	407.80	1,000.00	1,000.00	500.00	1,000.00	100.0%
21021000 448101 REG FEES	1,635.00	7,000.00	6,750.00	1,500.00	7,000.00	366.7%
21021000 448102 MEAL/ROOM	1,378.75	1,500.00	500.00	441.00	1,500.00	240.1%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21021000 448900 BAD DEBT	.00	.00	.00	.00	.00	.0%
21021000 551300 OUT EQUIP	33,577.43	.00	.00	.00	.00	.0%
21021000 761600 CIXFER OUT	1,422.57	.00	.00	.00	.00	.0%
TOTAL ENGINEERING DEPARTMENT	698,266.99	860,839.00	862,339.00	713,515.00	864,471.00	21.2%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21022000 PUBLIC BUILDING						
21022000 111100 SALARIES	50,431.10	51,858.00	52,161.00	52,161.00	59,434.00	13.9%
21022000 111101 OVERTIME	748.46	1,000.00	584.03	250.00	1,000.00	300.0%
21022000 111102 CALL OUT	164.30	.00	112.97	200.00	200.00	.0%
21022000 111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
21022000 111105 LONGEVITY	540.00	780.00	780.00	780.00	210.00	-73.1%
21022000 212100 OPERS	7,263.74	7,507.00	7,507.00	7,448.00	8,518.00	14.4%
21022000 212200 BWC	914.92	1,499.00	1,499.00	1,476.00	1,587.00	7.5%
21022000 212400 MED INS	5,939.52	6,552.00	6,552.00	6,552.00	13,122.00	100.3%
21022000 212500 LIFE INS	93.00	93.00	93.00	93.00	118.00	26.9%
21022000 212600 UNIFORMS	.00	275.00	275.00	275.00	413.00	50.2%
21022000 212900 MEDICARE	705.83	791.00	791.00	750.00	932.00	24.3%
21022000 311100 OFF SUPP	178.01	210.00	311.49	282.00	210.00	-25.5%
21022000 311101 CONT OFF	.00	350.00	248.51	350.00	350.00	.0%
21022000 321102 FIRST AID	291.65	900.00	900.00	900.00	1,500.00	66.7%
21022000 321103 PROP CHEM	12.99	200.00	200.00	76.00	200.00	163.2%
21022000 321200 JAN SUPP	10.49	150.00	471.00	50.00	150.00	200.0%
21022000 321201 JAN CHEMS	2,354.92	6,000.00	6,000.00	5,400.00	5,000.00	-7.4%
21022000 321202 JAN PAPER	4,218.18	7,300.00	7,300.00	7,282.00	6,000.00	-17.6%
21022000 321401 FUEL	1,067.98	2,000.00	2,000.00	1,500.00	2,000.00	33.3%
21022000 321402 OIL/OTHER	118.44	200.00	200.00	120.00	200.00	66.7%
21022000 321500 MISC SUPP	6,623.20	10,000.00	10,000.00	7,000.00	10,000.00	42.9%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21022000 331200 R&M VEH	22.98	800.00	800.00	500.00	800.00	60.0%
21022000 331300 R&M EQUIP	35,512.09	69,000.00	69,000.00	60,000.00	69,000.00	15.0%
21022000 331302 R&M NL EQ	59.02	1,100.00	1,100.00	600.00	1,000.00	66.7%
21022000 331400 R&M B&G	39,700.56	121,190.00	116,309.00	60,000.00	75,000.00	25.0%
21022000 332000 MISC TOOLS	491.79	2,000.00	2,000.00	400.00	2,000.00	400.0%
21022000 332100 SMALL EQ	1,096.84	1,100.00	1,100.00	500.00	1,100.00	120.0%
21022000 441000 REG PERM	213.00	213.00	273.00	273.00	273.00	.0%
21022000 441100 PROF SERV	1,132.48	3,000.00	7,500.00	7,500.00	3,000.00	-60.0%
21022000 441101 CLEAN SER	55,985.26	65,000.00	65,000.00	50,000.00	55,000.00	10.0%
21022000 441102 EXTERMIN	552.00	1,100.00	1,100.00	650.00	1,000.00	53.8%
21022000 441103 TRASH SERV	6,720.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%
21022000 442101 AEP (IN)	86,172.72	108,000.00	108,000.00	100,000.00	100,000.00	.0%
21022000 442102 COLUMB GAS	13,374.32	17,500.00	17,500.00	13,500.00	17,500.00	29.6%
21022000 442105 WTR/SWR-IN	8,814.58	9,500.00	9,500.00	9,100.00	9,800.00	7.7%
21022000 442205 OUT W/S	4,202.32	10,000.00	10,000.00	5,000.00	7,500.00	50.0%
21022000 443104 CELLULAR	.00	576.00	576.00	576.00	720.00	25.0%
21022000 446100 INS B & E	19,308.10	24,382.00	24,382.00	19,997.00	22,000.00	10.0%
21022000 446200 INS VEH	229.00	241.00	241.00	234.00	250.00	6.8%
21022000 448100 PER DEV	.00	.00	.00	.00	25.00	.0%
21022000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
21022000 761600 CIXFER OUT	.00	.00	.00	.00	.00	.0%
TOTAL PUBLIC BUILDING	355,263.79	542,367.00	542,367.00	431,775.00	487,112.00	12.8%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21032000	ZONING						
21032000	111100						
	SALARIES	184,205.25	168,016.00	168,016.00	166,761.00	164,000.00	-1.7%
21032000	111101						
	OVERTIME	4,646.36	3,000.00	2,999.00	.00	3,000.00	.0%
21032000	111105						
	LONGEVITY	1,680.00	780.00	780.00	780.00	780.00	.0%
21032000	111300						
	SEASONAL	1,235.48	.00	.00	.00	17,174.00	.0%
21032000	212100						
	OPERS	26,458.88	24,052.00	24,052.00	23,456.00	25,900.00	10.4%
21032000	212200						
	BWC	3,388.22	4,725.00	4,725.00	4,636.00	3,900.00	-15.9%
21032000	212400						
	MED INS	24,992.80	33,015.00	33,015.00	30,158.00	29,250.00	-3.0%
21032000	212500						
	LIFE INS	302.25	279.00	280.00	280.00	372.00	32.9%
21032000	212600						
	UNIFORMS	485.82	900.00	900.00	.00	.00	.0%
21032000	212601						
	OUTERWEAR	358.38	350.00	350.00	350.00	350.00	.0%
21032000	212900						
	MEDICARE	2,762.00	2,492.00	2,492.00	2,412.00	2,690.00	11.5%
21032000	311100						
	OFF SUPP	728.26	1,000.00	900.00	900.00	1,000.00	11.1%
21032000	311101						
	CONT OFF	791.77	800.00	800.00	800.00	800.00	.0%
21032000	311102						
	PRINTING	243.74	100.00	2,424.90	2,424.00	1,000.00	-58.7%
21032000	321201						
	JAN CHEMS	.00	.00	160.00	.00	.00	.0%
21032000	321401						
	FUEL	639.31	1,500.00	1,500.00	900.00	1,250.00	38.9%
21032000	321500						
	MISC SUPP	.00	50.00	350.00	350.00	200.00	-42.9%
21032000	331100						
	R&M RADIO	132.48	185.00	185.00	185.00	270.00	45.9%
21032000	331101						
	RAD/MARCS	360.00	360.00	360.00	360.00	360.00	.0%
21032000	331200						
	R&M VEH	198.76	400.00	1,100.00	400.00	1,000.00	150.0%
21032000	331301						
	R&M OFF	282.76	320.00	320.00	300.00	600.00	100.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21032000	332000	MISC TOOLS	994.79	800.00	800.00	800.00	400.00	-50.0%
21032000	332100	SMALL EQ	5,633.13	3,000.00	2,940.00	1,500.00	3,000.00	100.0%
21032000	441100	PROF SERV	22.00	20,000.00	16,711.95	16,711.00	20,000.00	19.7%
21032000	441104	RNDOM TEST	.00	220.00	220.00	100.00	220.00	120.0%
21032000	441105	TIME/SERV	.00	.00	2,000.00	2,298.00	.00	.0%
21032000	441500	COMP SERV	16,253.00	16,596.00	16,596.00	16,596.00	17,610.00	6.1%
21032000	441601	WEED ASSMT	.00	15,000.00	12,000.00	1,500.00	15,000.00	900.0%
21032000	441602	PROP ASSMT	1,494.55	15,000.00	15,000.00	15,000.00	15,000.00	.0%
21032000	441604	DEMO ASSMT	15,375.00	50,000.00	50,000.00	36,375.00	40,000.00	10.0%
21032000	443102	POSTAGE	732.30	1,200.00	3,563.15	3,563.00	1,250.00	-64.9%
21032000	446200	INS VEH	625.00	667.00	667.00	667.00	701.00	5.1%
21032000	448100	PER DEV	690.00	1,700.00	1,700.00	1,605.00	1,765.00	10.0%
21032000	448101	REG FEES	1,270.00	3,000.00	3,000.00	80.00	5,770.00	7112.5%
21032000	448102	MEAL/ROOM	1,285.63	5,000.00	3,600.00	45.00	5,000.00	.0%
21032000	448900	BAD DEBT	.00	.00	.00	.00	.00	.0%
21032000	551300	OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL ZONING			298,267.92	374,507.00	374,507.00	332,292.00	379,612.00	14.2%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21034000 PARKS DEPARTMENT						
21034000 111100 SALARIES	495,029.78	527,851.00	527,851.00	518,852.00	538,105.00	3.7%
21034000 111101 OVERTIME	8,979.92	6,500.00	6,500.00	3,500.00	6,500.00	85.7%
21034000 111102 CALL OUT	91.47	3,000.00	3,000.00	1,500.00	3,000.00	100.0%
21034000 111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
21034000 111105 LONGEVITY	13,053.00	15,721.00	15,721.00	15,114.00	15,116.00	.0%
21034000 111300 TEMP PTIME	45,086.89	55,000.00	54,200.00	.00	30,000.00	.0%
21034000 212100 OPERS	78,577.45	85,095.00	85,095.00	76,631.00	86,490.00	12.9%
21034000 212200 BWC	9,962.10	16,831.00	16,831.00	14,346.00	15,575.00	8.6%
21034000 212400 MED INS	140,950.31	175,000.00	175,000.00	163,841.00	165,355.00	.9%
21034000 212500 LIFE INS	829.31	865.00	865.00	865.00	930.00	7.5%
21034000 212600 UNIFORMS	3,150.00	3,150.00	3,450.00	3,150.00	3,500.00	11.1%
21034000 212602 SAFETY	919.70	1,500.00	2,000.00	2,000.00	1,500.00	-25.0%
21034000 212900 MEDICARE	7,917.88	8,875.00	8,875.00	7,784.00	8,247.00	5.9%
21034000 311100 OFF SUPP	49.18	100.00	100.00	100.00	100.00	.0%
21034000 311101 CONT OFF	.00	100.00	100.00	100.00	100.00	.0%
21034000 321102 FIRST AID	.00	75.00	75.00	75.00	75.00	.0%
21034000 321103 PROP CHEM	2,886.99	3,000.00	4,200.00	4,200.00	3,500.00	-16.7%
21034000 321200 JAN SUPP	.00	350.00	350.00	150.00	350.00	133.3%
21034000 321201 JAN CHEMS	1,123.48	1,500.00	1,500.00	1,500.00	1,500.00	.0%
21034000 321202 JAN PAPER	1,784.75	2,200.00	2,900.00	2,900.00	2,500.00	-13.8%
21034000 321401 FUEL	21,697.06	22,000.00	22,000.00	18,601.00	21,500.00	15.6%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21034000 321402 OIL/OTHER	1,094.94	1,300.00	1,300.00	950.00	1,300.00	36.8%
21034000 321500 MISC SUPP	804.40	1,500.00	2,100.00	2,100.00	1,500.00	-28.6%
21034000 321501 SUPP SPEC	2,197.10	2,400.00	2,400.00	2,400.00	2,400.00	.0%
21034000 321502 R-O-W TREE	.00	150.00	150.00	.00	.00	.0%
21034000 331100 R&M RADIO	428.40	587.00	587.00	437.00	570.00	30.4%
21034000 331101 RAD/MARCS	840.00	950.00	950.00	840.00	960.00	14.3%
21034000 331200 R&M VEH	4,240.42	8,500.00	8,500.00	7,500.00	8,500.00	13.3%
21034000 331300 R&M EQUIP	3,781.61	3,500.00	3,500.00	2,500.00	3,500.00	40.0%
21034000 331302 R&M NL EQ	22,570.60	20,000.00	20,000.00	16,000.00	20,000.00	25.0%
21034000 331400 R&M B&G	38,172.94	42,000.00	41,956.89	52,000.00	42,000.00	-19.2%
21034000 331401 R&M SCAPE	1,878.69	2,000.00	2,000.00	1,500.00	2,000.00	33.3%
21034000 331600 R&M STREET	.00	5,000.00	5,000.00	.00	5,000.00	.0%
21034000 332000 MISC TOOLS	3,312.79	3,250.00	3,250.00	3,250.00	3,250.00	.0%
21034000 332100 SMALL EQ	11,823.28	11,000.00	11,000.00	6,000.00	11,000.00	83.3%
21034000 440901 TEMP AGENC	16,177.36	20,000.00	16,000.00	8,476.00	.00	-100.0%
21034000 441100 PROF SERV	1,718.00	10,000.00	10,000.00	2,000.00	8,000.00	300.0%
21034000 441103 TRASH SERV	3,572.26	5,273.00	5,273.00	4,000.00	4,500.00	12.5%
21034000 441104 RNDOM TEST	685.25	1,100.00	1,100.00	535.00	1,000.00	86.9%
21034000 442101 AEP (IN)	1,255.58	2,075.00	2,075.00	1,100.00	1,200.00	9.1%
21034000 442102 COLUMB GAS	1,731.84	2,231.00	2,231.00	1,825.00	1,970.00	7.9%
21034000 442201 OUT AEP	18,485.25	18,896.00	18,896.00	17,995.00	18,585.00	3.3%
21034000 442205 OUT W/S	7,388.57	8,000.00	8,000.00	7,877.00	8,000.00	1.6%





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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21034000 443102 POSTAGE	.00	10.00	10.00	3.00	10.00	233.3%
21034000 443104 CELLULAR	1,034.20	1,063.00	1,063.00	1,112.00	1,150.00	3.4%
21034000 445100 ADVERTIS	185.71	200.00	200.00	.00	200.00	.0%
21034000 446100 INS B & E	2,012.24	2,255.00	2,255.00	2,009.00	2,309.00	14.9%
21034000 446200 INS VEH	3,678.86	3,800.00	3,800.00	3,800.00	4,400.00	15.8%
21034000 447200 LEASE EQUI	320.32	500.00	500.00	400.00	500.00	25.0%
21034000 448100 PER DEV	70.00	200.00	200.00	200.00	200.00	.0%
21034000 448101 REG FEES	115.00	1,000.00	1,000.00	.00	1,000.00	.0%
21034000 448500 TAX PAY	60.92	60.00	60.00	.00	60.00	.0%
21034000 448501 SALES TAX	11.16	20.00	20.00	20.00	20.00	.0%
21034000 448800 MISC	6,845.32	5,300.00	6,800.00	6,800.00	5,300.00	-22.1%
21034000 449000 CLAIMS	.00	500.00	500.00	.00	500.00	.0%
21034000 551300 OUT EQUIP	158,970.19	.00	101,743.11	101,743.00	.00	.0%
21034000 551400 OUT IMPROV	.00	.00	.00	.00	.00	.0%
21034000 761600 CIXFERS OU	20,933.01	.00	.00	.00	.00	.0%
TOTAL PARKS DEPARTMENT	1,168,485.48	1,113,333.00	1,215,033.00	1,090,581.00	1,064,827.00	-2.4%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21035000 RESERVOIR RECREATION						
21035000 331300 R&M EQUIP	.00	1,500.00	.00	.00	1,500.00	.0%
21035000 331302 R&M NL EQ	.00	500.00	500.00	.00	500.00	.0%
21035000 331400 R&M B&G	.00	20,200.00	20,200.00	.00	5,000.00	.0%
21035000 441100 PROF SERV	1,509.40	1,000.00	2,500.00	2,500.00	3,000.00	20.0%
21035000 442204 OUT HWE	1,106.16	1,140.00	1,140.00	1,140.00	1,140.00	.0%
21035000 446100 INS B & E	29.83	33.00	33.00	33.00	35.00	6.1%
21035000 447200 LEASE EQUI	1,140.00	2,600.00	2,600.00	2,600.00	2,600.00	.0%
21035000 761600 CIXFER OUT	.00	.00	.00	.00	.00	.0%
TOTAL RESERVOIR RECREATION	3,785.39	26,973.00	26,973.00	6,273.00	13,775.00	119.6%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21042000 RECREATION MAINTENANCE						
21042000 111100 SALARIES	13,314.93	.00	.00	.00	.00	.0%
21042000 111101 OT	1,662.34	.00	.00	.00	.00	.0%
21042000 111300 SEASONAL	114.55	.00	.00	.00	.00	.0%
21042000 212100 OPERS	2,112.88	.00	.00	.00	.00	.0%
21042000 212200 BWC	266.25	.00	.00	.00	.00	.0%
21042000 212900 MEDICARE	213.45	.00	.00	.00	.00	.0%
21042000 321103 PROP CHEM	259.79	1,000.00	1,000.00	250.00	1,000.00	300.0%
21042000 321200 JAN SUPP	.00	.00	850.00	1,070.00	1,500.00	40.2%
21042000 321201 JAN CHEMS	511.51	1,000.00	250.00	.00	1,000.00	.0%
21042000 321202 JAN PAPER	646.95	1,000.00	400.00	283.00	1,000.00	253.4%
21042000 321401 FUEL	2,063.65	2,000.00	2,000.00	1,667.00	2,000.00	20.0%
21042000 321402 OIL/OTHER	212.31	300.00	300.00	150.00	300.00	100.0%
21042000 321500 MISC SUPP	723.41	200.00	200.00	100.00	200.00	100.0%
21042000 321501 SUPP SPEC	5,553.45	8,000.00	8,000.00	6,389.00	7,500.00	17.4%
21042000 331300 R&M EQUIP	2,905.88	1,500.00	1,500.00	1,489.00	1,500.00	.7%
21042000 331302 R&M NL EQ	682.19	2,000.00	2,000.00	266.00	1,500.00	463.9%
21042000 331400 R&M B&G	27,095.51	20,000.00	19,500.00	18,821.00	20,000.00	6.3%
21042000 331401 R&M SCAPE	780.00	1,000.00	2,000.00	1,248.00	1,000.00	-19.9%
21042000 331600 R&M STREET	.00	5,000.00	2,100.00	.00	.00	.0%
21042000 331800 R&M WALKS	.00	5,000.00	5,000.00	4,985.00	2,000.00	-59.9%
21042000 332000 MISC TOOLS	405.55	1,500.00	1,500.00	924.00	1,200.00	29.9%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21042000 332100	SMALL EQ		1,956.00	2,000.00	4,295.99	2,390.00	2,000.00	-16.3%
21042000 441100	PROF SERV		15,535.00	36,000.00	36,000.00	16,250.00	20,000.00	23.1%
21042000 442205	OUT W/S		10,749.05	12,000.00	14,900.00	16,500.00	16,500.00	.0%
TOTAL RECREATION MAINTENANCE			87,764.65	99,500.00	101,795.99	72,782.00	80,200.00	10.2%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21044400 RECREATION FUNCTIONS						
21044400 111100 SALARIES	237,344.32	315,137.00	314,032.00	309,076.00	316,553.00	2.4%
21044400 111101 OVERTIME	4,070.74	5,000.00	5,000.00	1,127.00	5,000.00	343.7%
21044400 111102 CALL OUT	340.38	500.00	500.00	.00	.00	.0%
21044400 111105 LONGEVITY	3,510.00	3,588.00	3,588.00	3,588.00	3,588.00	.0%
21044400 111300 TEMP PTIME	80,062.88	75,000.00	70,580.00	51,363.00	70,000.00	36.3%
21044400 111500 PARTTIME	18,936.30	.00	1,105.00	1,105.00	.00	.0%
21044400 212100 OPERS	48,141.53	55,892.00	55,892.00	51,275.00	56,020.00	9.3%
21044400 212200 BWC	6,107.87	11,215.00	11,215.00	10,167.00	10,261.00	.9%
21044400 212400 MED INS	40,800.06	78,444.00	78,444.00	53,758.00	57,378.00	6.7%
21044400 212500 LIFE INS	406.10	577.00	577.00	538.00	577.00	7.2%
21044400 212600 UNIFORMS	2,224.10	2,200.00	2,200.00	2,170.00	2,670.00	23.0%
21044400 212602 SAFETY	171.08	500.00	500.00	176.00	500.00	184.1%
21044400 212800 UNEMPLOY	.00	.00	4,420.00	.00	.00	.0%
21044400 212900 MEDICARE	4,903.07	5,862.00	5,862.00	5,317.00	5,984.00	12.5%
21044400 311100 OFF SUPP	709.04	750.00	1,750.00	1,057.00	800.00	-24.3%
21044400 311101 CONT OFF	688.32	675.00	1,075.00	995.00	675.00	-32.2%
21044400 311102 PRINTING	223.82	200.00	200.00	.00	150.00	.0%
21044400 320902 CONS PLEX	29,769.31	32,000.00	32,000.00	29,799.00	32,000.00	7.4%
21044400 320903 CONC CUBE	29,212.90	26,000.00	26,000.00	20,391.00	26,000.00	27.5%
21044400 320904 PRO SHOP	268.50	800.00	800.00	.00	500.00	.0%
21044400 321102 FIRST AID	97.66	300.00	300.00	180.00	200.00	11.1%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21044400 321200 JAN SUPP	112.34	125.00	325.00	418.00	600.00	43.5%
21044400 321201 JAN CHEMS	2,248.13	2,500.00	2,500.00	1,772.00	1,700.00	-4.1%
21044400 321202 JAN PAPER	1,884.48	2,500.00	2,500.00	1,444.00	1,800.00	24.7%
21044400 321401 FUEL	2,132.21	2,600.00	2,600.00	1,492.00	2,200.00	47.5%
21044400 321402 OIL/OTHER	174.70	300.00	300.00	164.00	250.00	52.4%
21044400 321500 MISC CUBE	5,225.56	5,200.00	8,200.00	3,254.00	5,000.00	53.7%
21044400 321501 MISC PLEX	2,489.19	7,200.00	7,200.00	5,051.00	6,000.00	18.8%
21044400 321502 MISC RECPR	3,986.79	8,000.00	7,800.00	.00	5,000.00	.0%
21044400 331200 R&M VEH	478.03	1,200.00	1,200.00	437.00	900.00	105.9%
21044400 331300 R&M EQUIP	5,687.92	8,000.00	12,000.00	11,663.00	9,000.00	-22.8%
21044400 331301 R&M OFF	2,298.31	3,000.00	3,000.00	2,236.00	2,800.00	25.2%
21044400 331302 R&M NL EQ	8,245.36	4,000.00	4,000.00	1,669.00	3,800.00	127.7%
21044400 331400 R&M B&G	11,145.98	12,000.00	13,636.00	8,103.00	11,000.00	35.8%
21044400 332000 MISC TOOLS	9,160.98	11,000.00	11,000.00	4,489.00	10,000.00	122.8%
21044400 332100 SMALL EQ	20,335.93	12,000.00	12,000.00	4,843.00	11,000.00	127.1%
21044400 332300 LRN2SKATE	861.21	1,600.00	1,600.00	460.00	1,000.00	117.4%
21044400 332301 SPECEVENTS	.00	400.00	400.00	.00	.00	.0%
21044400 332302 HOLIDY EVN	220.23	500.00	500.00	100.00	250.00	150.0%
21044400 332304 MENS SBALL	11,166.37	15,000.00	9,800.00	8,900.00	12,000.00	34.8%
21044400 332305 COEDSBALL	9,212.88	13,000.00	8,622.00	7,586.00	11,000.00	45.0%
21044400 332311 PUBLICSKTE	1,000.00	1,000.00	1,000.00	.00	1,000.00	.0%
21044400 441000 REG PERM	834.00	850.00	1,050.00	1,031.00	850.00	-17.6%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21044400 441100 PROF SERV	9,614.28	9,000.00	8,800.00	6,367.00	9,000.00	41.4%
21044400 441102 EXTERMIN	380.00	1,000.00	1,000.00	520.00	800.00	53.8%
21044400 441103 TRASH SERV	1,080.00	1,300.00	1,800.00	1,801.00	1,555.00	-13.7%
21044400 441104 RNDOM TEST	1,432.50	700.00	894.00	894.00	700.00	-21.7%
21044400 441400 LEG/FIN SE	1,164.59	2,000.00	2,000.00	1,472.00	2,000.00	35.9%
21044400 441500 COMP SERV	17,082.00	16,843.00	16,843.00	16,843.00	18,520.00	10.0%
21044400 441700 SOFTWARE	5,180.90	4,800.00	4,800.00	4,800.00	15,000.00	212.5%
21044400 442101 AEP (IN)	63,911.66	69,020.00	69,020.00	58,421.00	69,000.00	18.1%
21044400 442102 COLUMB GAS	17,316.79	16,443.00	16,443.00	13,522.00	16,445.00	21.6%
21044400 442105 WTR/SWR-IN	14,410.20	15,920.00	15,920.00	14,606.00	15,920.00	9.0%
21044400 442201 OUT AEP	22,439.48	30,000.00	30,000.00	22,808.00	26,000.00	14.0%
21044400 443102 POSTAGE	57.36	150.00	150.00	78.00	150.00	92.3%
21044400 443103 EXPRS MAIL	23.57	100.00	100.00	9.00	100.00	1011.1%
21044400 443104 CELLULAR	2,983.48	4,196.00	4,196.00	3,427.00	2,251.00	-34.3%
21044400 445100 ADVERTIS	6,692.79	7,000.00	7,000.00	3,121.00	6,000.00	92.2%
21044400 446100 INS B & E	3,546.65	3,725.00	3,725.00	3,644.00	3,827.00	5.0%
21044400 446200 INS VEH	667.00	701.00	924.18	925.00	972.00	5.1%
21044400 446400 INS SURETY	.00	600.00	600.00	533.00	.00	.0%
21044400 447200 LEASE EQUI	2,258.01	3,000.00	3,000.00	781.00	2,500.00	220.1%
21044400 448100 PER DEV	3,824.80	500.00	500.00	175.00	500.00	185.7%
21044400 448101 REG FEES	1,410.00	2,500.00	2,306.00	350.00	2,000.00	471.4%
21044400 448102 MEAL/ROOM	1,596.98	2,000.00	1,654.82	.00	1,500.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21044400 448501 SALES TAX	7,529.82	8,000.00	8,000.00	7,554.00	8,000.00	5.9%
21044400 448600 REFUNDS	160.00	200.00	1,000.00	725.00	200.00	-72.4%
21044400 448900 BAD DEBT	.00	50.00	50.00	.00	50.00	.0%
21044400 449200 O/S EXP	-65.67	50.00	50.00	31.00	50.00	61.3%
21044400 551300 OUT EQUIP	89,977.00	.00	177,658.00	177,658.00	.00	.0%
21044400 761600 CIXFER OUT	185,423.00	.00	.00	.00	.00	.0%
TOTAL RECREATION FUNCTIONS	1,066,985.77	926,413.00	1,105,707.00	948,259.00	889,046.00	-6.2%





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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21046000 CEMETERY DEPARTMENT						
21046000 111100 SALARIES	190,686.60	188,689.00	188,689.00	215,800.00	178,879.00	-17.1%
21046000 111101 OVERTIME	1,784.12	1,800.00	1,800.00	1,200.00	1,800.00	50.0%
21046000 111102 CALL OUT	.00	.00	.00	.00	.00	.0%
21046000 111105 LONGEVITY	4,730.00	4,826.00	4,826.00	4,808.00	5,100.00	6.1%
21046000 111300 TEMP PTIME	39,823.78	50,000.00	49,750.00	.00	25,000.00	.0%
21046000 212100 OPERS	33,182.88	34,345.00	34,345.00	31,500.00	29,550.00	-6.2%
21046000 212200 BWC	4,196.82	6,801.00	6,801.00	5,480.00	5,400.00	-1.5%
21046000 212400 MED INS	64,639.26	76,392.00	76,392.00	72,260.00	58,566.00	-19.0%
21046000 212500 LIFE INS	362.74	363.00	363.00	363.00	275.00	-24.2%
21046000 212600 UNIFORMS	1,190.00	1,190.00	1,440.00	1,190.00	840.00	-29.4%
21046000 212602 SAFETY	431.07	500.00	500.00	500.00	500.00	.0%
21046000 212900 MEDICARE	3,337.31	3,586.00	3,586.00	3,308.00	3,200.00	-3.3%
21046000 311100 OFF SUPP	32.54	150.00	150.00	75.00	150.00	100.0%
21046000 311101 CONT OFF	209.66	250.00	250.00	225.00	250.00	11.1%
21046000 321102 FIRST AID	.00	100.00	260.00	200.00	100.00	-50.0%
21046000 321103 PROP CHEM	2,685.00	3,000.00	3,000.00	3,000.00	3,000.00	.0%
21046000 321200 JAN SUPP	69.98	200.00	200.00	100.00	200.00	100.0%
21046000 321201 JAN CHEMS	377.45	450.00	510.00	510.00	450.00	-11.8%
21046000 321202 JAN PAPER	364.49	500.00	500.00	500.00	500.00	.0%
21046000 321401 FUEL	11,478.77	14,912.00	14,721.74	6,852.00	9,240.00	34.9%
21046000 321402 OIL/OTHER	548.74	800.00	800.00	800.00	800.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21046000	321500	MISC SUPP	756.34	1,500.00	1,500.00	500.00	1,500.00	200.0%
21046000	321501	SUPP SPEC	4,191.71	3,500.00	3,500.00	3,500.00	3,500.00	.0%
21046000	331100	R&M RADIO	244.80	350.00	350.00	250.00	350.00	40.0%
21046000	331101	RAD/MARCS	480.00	720.00	720.00	480.00	720.00	50.0%
21046000	331200	R&M VEH	1,007.45	1,800.00	1,800.00	1,800.00	1,800.00	.0%
21046000	331300	R&M EQUIP	2,316.92	2,000.00	2,000.00	2,000.00	2,000.00	.0%
21046000	331301	R&M OFF	287.10	400.00	400.00	325.00	400.00	23.1%
21046000	331302	R&M NL EQ	3,854.12	4,000.00	4,000.00	4,000.00	4,500.00	12.5%
21046000	331400	R&M B&G	6,213.91	4,000.00	6,000.00	6,000.00	6,000.00	.0%
21046000	331401	R&M SCAPE	.00	500.00	500.00	500.00	500.00	.0%
21046000	331600	R&M STREET	.00	2,000.00	2,000.00	.00	15,000.00	.0%
21046000	332000	MISC TOOLS	3,650.61	2,500.00	2,500.00	1,100.00	2,500.00	127.3%
21046000	332100	SMALL EQ	5,030.22	10,160.00	10,160.00	5,500.00	8,000.00	45.5%
21046000	440901	TEMP AGENC	21,651.53	25,000.00	19,780.00	.00	.00	.0%
21046000	441100	PROF SERV	5,090.00	6,000.00	6,000.00	4,500.00	6,000.00	33.3%
21046000	441102	EXTERMIN	.00	175.00	175.00	.00	175.00	.0%
21046000	441103	TRASH SERV	924.00	1,050.00	1,050.00	975.00	1,050.00	7.7%
21046000	441104	RNDOM TEST	465.75	800.00	800.00	.00	300.00	.0%
21046000	441500	COMP SERV	10,981.00	11,000.00	11,000.00	11,000.00	11,412.00	3.7%
21046000	441700	SOFTWARE	2,396.00	3,250.00	3,250.00	2,396.00	6,200.00	158.8%
21046000	442101	AEP (IN)	3,494.68	4,071.00	4,071.00	3,647.00	4,071.00	11.6%
21046000	442102	COLUMB GAS	1,801.00	2,226.00	2,226.00	1,786.00	2,100.00	17.6%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
21046000 442105 WTR/SWR-IN	4,222.67	4,255.00	4,255.00	4,255.00	4,350.00	2.2%
21046000 443102 POSTAGE	2.47	10.00	10.00	5.00	10.00	100.0%
21046000 443104 CELLULAR	767.40	785.00	838.00	838.00	822.00	-1.9%
21046000 445100 ADVERTIS	185.70	190.00	190.00	.00	190.00	.0%
21046000 445101 LEGALS	516.00	535.00	535.00	535.00	550.00	2.8%
21046000 446100 INS B & E	1,260.39	1,418.00	1,555.26	1,438.00	1,798.00	25.0%
21046000 446200 INS VEH	1,373.00	1,510.00	1,510.00	1,387.00	1,600.00	15.4%
21046000 447200 LEASE EQUI	.00	200.00	200.00	.00	100.00	.0%
21046000 448100 PER DEV	.00	100.00	100.00	.00	100.00	.0%
21046000 448101 REG FEES	.00	400.00	400.00	.00	100.00	.0%
21046000 448200 FUNERALS	5,250.00	9,000.00	12,000.00	12,000.00	10,000.00	-16.7%
21046000 448900 BAD DEBT	.00	.00	.00	.00	.00	.0%
21046000 551300 OUT EQUIP	102,750.16	.00	73,000.00	73,000.00	.00	.0%
21046000 551400 OUT IMPROV	16,389.00	.00	.00	.00	.00	.0%
21046000 761600 CIXFERS OU	8,011.00	.00	.00	.00	.00	.0%
TOTAL CEMETERY DEPARTMENT	575,696.14	494,259.00	567,259.00	492,388.00	421,498.00	-14.4%
TOTAL GENERAL FUND	30,289,768.33	30,167,771.00	31,539,203.37	28,820,237.00	29,794,907.00	3.4%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SCM&R FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22040000 SCM&R STREETS						
22040000 111100 SALARIES	1,015,015.62	1,148,061.00	1,148,061.00	1,117,670.00	1,169,510.00	4.6%
22040000 111101 OVERTIME	19,618.40	21,000.00	21,000.00	7,500.00	21,000.00	180.0%
22040000 111102 CALL OUT	1,567.56	5,000.00	5,000.00	2,000.00	5,000.00	150.0%
22040000 111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
22040000 111105 LONGEVITY	20,447.00	21,914.00	21,914.00	19,264.00	19,620.00	1.8%
22040000 111300 TEMP PTIME	29,629.12	32,000.00	29,950.00	4,300.00	20,000.00	365.1%
22040000 111500 PARTTIME	11,334.50	23,435.00	23,435.00	23,435.00	25,285.00	7.9%
22040000 212100 OPERS	153,666.05	175,198.00	175,198.00	164,400.00	179,780.00	9.4%
22040000 212200 BWC	19,406.41	34,703.00	34,703.00	30,835.00	33,774.00	9.5%
22040000 212400 MED INS	307,447.32	413,724.00	413,724.00	356,415.00	394,158.00	10.6%
22040000 212500 LIFE INS	1,869.10	2,056.00	2,056.00	2,045.00	2,232.00	9.1%
22040000 212600 UNIFORMS	7,035.00	7,735.00	8,635.00	8,635.00	7,525.00	-12.9%
22040000 212602 SAFETY	3,438.14	4,400.00	5,550.00	5,550.00	5,000.00	-9.9%
22040000 212900 MEDICARE	15,353.68	18,298.00	18,298.00	16,594.00	18,853.00	13.6%
22040000 311100 OFF SUPP	397.96	650.00	650.00	300.00	650.00	116.7%
22040000 311101 CONT OFF	377.98	400.00	400.00	400.00	400.00	.0%
22040000 311102 PRINTING	.00	300.00	300.00	200.00	300.00	50.0%
22040000 321102 FIRST AID	270.74	275.00	275.00	275.00	275.00	.0%
22040000 321103 PROP CHEM	108.91	300.00	300.00	133.00	300.00	125.6%
22040000 321200 JAN SUPP	582.34	3,000.00	3,000.00	1,000.00	2,000.00	100.0%
22040000 321201 JAN CHEMS	76.72	1,000.00	1,000.00	400.00	1,000.00	150.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SCM&R FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22040000 321202	JAN PAPER		678.56	1,600.00	1,600.00	1,100.00	1,600.00	45.5%
22040000 321401	FUEL		102,346.21	115,000.00	114,155.00	72,062.00	85,192.00	18.2%
22040000 321402	OIL/OTHER		8,010.00	8,000.00	8,000.00	7,000.00	8,000.00	14.3%
22040000 321500	MISC SUPP		12,927.54	18,500.00	18,500.00	18,500.00	18,500.00	.0%
22040000 321501	SALT/TREAT		26,389.44	155,000.00	155,000.00	44,000.00	50,000.00	13.6%
22040000 321502	PAINT/SIGN		8,153.37	20,000.00	19,800.00	7,000.00	20,000.00	185.7%
22040000 331100	R&M RADIO		4,254.96	4,338.00	4,421.40	4,338.00	4,339.00	.0%
22040000 331101	RAD/MARCS		7,800.00	8,800.00	8,800.00	7,800.00	8,800.00	12.8%
22040000 331200	R&M VEH		124,856.79	115,000.00	115,000.00	80,000.00	115,000.00	43.8%
22040000 331300	R&M EQUIP		5,804.47	7,500.00	7,500.00	7,000.00	7,500.00	7.1%
22040000 331301	R&M OFF		770.33	1,100.00	1,100.00	800.00	1,100.00	37.5%
22040000 331302	R&M NL EQ		55,404.87	65,000.00	65,000.00	55,000.00	65,000.00	18.2%
22040000 331400	R&M B&G		12,994.61	15,000.00	21,420.00	20,000.00	20,000.00	.0%
22040000 331600	R&M STREET		66,538.52	10,000.00	10,000.00	.00	10,000.00	.0%
22040000 331700	R&M CURBS		.00	5,000.00	5,000.00	.00	5,000.00	.0%
22040000 331800	R&M WALKS		4,837.37	5,000.00	5,000.00	.00	5,000.00	.0%
22040000 332000	MISC TOOLS		10,836.20	13,000.00	13,000.00	8,000.00	13,000.00	62.5%
22040000 332100	SMALL EQ		28,952.60	27,080.00	27,080.00	20,000.00	25,000.00	25.0%
22040000 440901	TEMP AGENC		8,840.70	20,000.00	6,950.94	.00	.00	.0%
22040000 441100	PROF SERV		20,733.52	25,000.00	40,975.00	40,400.00	35,000.00	-13.4%
22040000 441102	EXTERMIN		.00	250.00	250.00	.00	250.00	.0%
22040000 441103	TRASH SERV		2,020.75	2,500.00	2,500.00	2,132.00	2,500.00	17.3%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SCM&R FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22040000	441104	RNDOM TEST	987.25	2,000.00	2,000.00	1,435.00	2,050.00	42.9%
22040000	441105	TIME/SERV	.00	.00	1,749.06	1,749.00	1,500.00	-14.2%
22040000	441400	LEG/FIN SE	.00	500.00	500.00	.00	500.00	.0%
22040000	441500	COMP SERV	15,673.00	15,188.00	15,188.00	15,188.00	15,659.00	3.1%
22040000	441700	SOFTWARE	3,380.00	4,250.00	5,920.00	5,800.00	4,500.00	-22.4%
22040000	442101	AEP (IN)	16,874.46	18,300.00	18,300.00	16,900.00	18,720.00	10.8%
22040000	442102	COLUMB GAS	18,178.05	19,924.00	19,924.00	18,600.00	19,450.00	4.6%
22040000	442105	WTR/SWR-IN	3,718.68	3,825.00	3,825.00	3,825.00	3,825.00	.0%
22040000	442106	CABLE	185.25	480.00	480.00	429.00	480.00	11.9%
22040000	442205	OUT W/S	1,195.03	1,275.00	1,275.00	1,150.00	1,275.00	10.9%
22040000	443102	POSTAGE	10.10	40.00	40.00	6.00	25.00	316.7%
22040000	443103	EXPRS MAIL	21.78	50.00	50.00	.00	50.00	.0%
22040000	443104	CELLULAR	3,152.61	2,748.00	2,748.00	2,748.00	2,938.00	6.9%
22040000	445100	ADVERTIS	.00	150.00	150.00	.00	150.00	.0%
22040000	446100	INS B & E	4,385.65	4,960.00	4,960.00	4,575.00	4,975.00	8.7%
22040000	446200	INS VEH	15,892.26	16,942.00	16,942.00	15,560.00	17,148.00	10.2%
22040000	447200	LEASE EQUI	50,315.00	39,000.00	29,000.00	.00	18,000.00	.0%
22040000	448100	PER DEV	.00	1,200.00	1,200.00	.00	1,200.00	.0%
22040000	448101	REG FEES	.00	1,000.00	1,000.00	.00	1,000.00	.0%
22040000	448102	MEAL/ROOM	.00	1,300.00	716.60	.00	1,000.00	.0%
22040000	448500	TAX PAY	472.16	480.00	480.00	468.00	480.00	2.6%
22040000	448501	SALES TAX	1,637.55	1,750.00	1,750.00	725.00	1,650.00	127.6%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SCM&R FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22040000 448802 AWARDS	.00	.00	200.00	200.00	.00	.0%
22040000 448900 BAD DEBT	.00	.00	.00	.00	.00	.0%
22040000 449000 CLAIMS	.00	3,000.00	3,000.00	139.00	3,000.00	2058.3%
22040000 551300 OUT EQUIP	350,486.36	.00	516,800.00	516,800.00	.00	.0%
22040000 761600 CIXFER OUT	19,527.14	.00	.00	.00	.00	.0%
TOTAL SCM&R STREETS	2,626,885.69	2,694,479.00	3,212,699.00	2,762,780.00	2,527,018.00	-8.5%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SCM&R FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22043200 TRAFFIC - SIGNALS						
22043200 111100 SALARIES	191,550.87	206,031.00	206,274.00	206,273.00	214,436.00	4.0%
22043200 111101 OVERTIME	.00	500.00	57.00	.00	500.00	.0%
22043200 111102 CALL OUT	.00	500.00	.00	.00	500.00	.0%
22043200 111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
22043200 111105 LONGEVITY	2,865.00	2,938.00	2,938.00	2,938.00	2,938.00	.0%
22043200 212100 OPERS	27,205.73	29,396.00	29,396.00	29,050.00	30,473.00	4.9%
22043200 212200 BWC	3,331.48	5,881.00	5,710.00	5,675.00	5,617.00	-1.0%
22043200 212400 MED INS	26,306.64	29,282.00	29,282.00	29,282.00	36,384.00	24.3%
22043200 212500 LIFE INS	306.94	307.00	307.00	307.00	309.00	.7%
22043200 212600 UNIFORMS	1,155.00	1,155.00	1,326.00	1,155.00	1,155.00	.0%
22043200 212602 SAFETY	358.02	1,000.00	1,700.00	1,700.00	1,000.00	-41.2%
22043200 212900 MEDICARE	2,736.81	3,101.00	3,101.00	2,997.00	3,256.00	8.6%
22043200 311100 OFF SUPP	32.54	100.00	100.00	100.00	100.00	.0%
22043200 311101 CONT OFF	175.32	300.00	300.00	100.00	300.00	200.0%
22043200 321102 FIRST AID	.00	25.00	25.00	25.00	25.00	.0%
22043200 321103 PROP CHEM	40.96	50.00	50.00	38.00	50.00	31.6%
22043200 321200 JAN SUPP	.00	150.00	150.00	50.00	150.00	200.0%
22043200 321201 JAN CHEMS	.00	100.00	100.00	50.00	100.00	100.0%
22043200 321202 JAN PAPER	86.58	150.00	150.00	50.00	150.00	200.0%
22043200 321401 FUEL	4,771.03	5,500.00	5,298.00	3,750.00	5,150.00	37.3%
22043200 321402 OIL/OTHER	50.51	250.00	250.00	250.00	250.00	.0%





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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SCM&R FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22043200	321500	MISC SUPP	4,081.87	4,800.00	5,300.00	5,300.00	4,800.00	-9.4%
22043200	321501	SUPP SPEC	19,899.59	20,000.00	16,000.00	17,500.00	20,000.00	14.3%
22043200	331100	R&M RADIO	487.92	550.00	550.00	498.00	550.00	10.4%
22043200	331101	RAD/MARCS	720.00	480.00	480.00	480.00	480.00	.0%
22043200	331200	R&M VEH	532.63	2,000.00	3,000.00	3,000.00	2,000.00	-33.3%
22043200	331300	R&M EQUIP	4,584.70	8,000.00	10,000.00	9,000.00	10,000.00	11.1%
22043200	331302	R&M NL EQ	81.57	150.00	150.00	50.00	150.00	200.0%
22043200	331400	R&M B&G	378.77	15,000.00	7,000.00	1,000.00	2,000.00	100.0%
22043200	331600	R&M STREET	2,004.77	2,000.00	3,000.00	3,000.00	2,500.00	-16.7%
22043200	332000	MISC TOOLS	3,769.54	4,000.00	5,500.00	4,000.00	4,000.00	.0%
22043200	332100	SMALL EQ	27,770.57	20,000.00	36,000.00	30,000.00	20,000.00	-33.3%
22043200	441100	PROF SERV	796.00	1,000.00	1,000.00	940.00	1,300.00	38.3%
22043200	441103	TRASH SERV	635.00	800.00	800.00	550.00	375.00	-31.8%
22043200	441104	RNDOM TEST	.00	370.00	370.00	210.00	370.00	76.2%
22043200	441500	COMP SERV	8,709.00	10,515.00	10,515.00	10,515.00	10,916.00	3.8%
22043200	441700	SOFTWARE	3,150.00	3,150.00	3,150.00	3,150.00	3,150.00	.0%
22043200	442101	AEP (IN)	1,399.86	1,970.00	1,970.00	1,239.00	1,350.00	9.0%
22043200	442102	COLUMB GAS	4,056.25	4,587.00	4,587.00	3,900.00	4,387.00	12.5%
22043200	442105	WTR/SWR-IN	552.76	553.00	553.00	480.00	500.00	4.2%
22043200	442201	OUT AEP	25,195.64	25,102.00	25,102.00	25,102.00	26,502.00	5.6%
22043200	442204	OUT HWE	661.27	675.00	675.00	675.00	675.00	.0%
22043200	443102	POSTAGE	.00	10.00	10.00	2.00	10.00	400.0%



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ACCOUNTS FOR:

SCM&R FUND		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22043200 443103	EXPRS MAIL	163.51	200.00	402.00	250.00	300.00	20.0%
22043200 443104	CELLULAR	2,652.29	2,708.00	2,708.00	2,521.00	2,540.00	.8%
22043200 446100	INS B & E	1,872.47	1,970.00	1,970.00	1,899.00	2,000.00	5.3%
22043200 446200	INS VEH	998.00	1,200.00	1,200.00	1,010.00	1,200.00	18.8%
22043200 447100	LEASE LAND	1.00	1.00	1.00	1.00	1.00	.0%
22043200 447200	LEASE EQUI	.00	200.00	200.00	.00	200.00	.0%
22043200 448100	PER DEV	.00	800.00	800.00	.00	800.00	.0%
22043200 448101	REG FEES	.00	250.00	250.00	.00	250.00	.0%
22043200 448102	MEAL/ROOM	.00	100.00	100.00	.00	100.00	.0%
22043200 448500	TAX PAY	.00	36.00	36.00	.00	.00	.0%
22043200 551300	OUT EQUIP	100,089.12	.00	264,487.42	264,488.00	.00	.0%
22043200 761600	CIXFERS OU	43,423.46	.00	.00	.00	.00	.0%
TOTAL TRAFFIC - SIGNALS		519,640.99	419,893.00	694,380.42	674,550.00	426,249.00	-36.8%
TOTAL SCM&R FUND		3,146,526.68	3,114,372.00	3,907,079.42	3,437,330.00	2,953,267.00	-14.1%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

PERMISSIVE LICENSE FEES FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22050000 CO PERMISSIVE LICENSE FEES						
22050000 761600 CIXFERS OU	365,619.99	.00	.00	370,867.00	.00	.0%
TOTAL CO PERMISSIVE LICENSE	365,619.99	.00	.00	370,867.00	.00	-100.0%
TOTAL PERMISSIVE LICENSE FEE	365,619.99	.00	.00	370,867.00	.00	-100.0%



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ACCOUNTS FOR:

STATE HIWAY IMPROVEMENT FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22045000 SCM&R HIWAYS						
22045000 321501 PAINT/BEAD	9,896.60	21,000.00	17,360.00	17,360.00	21,000.00	21.0%
22045000 321502 SALT/TREAT	148,397.16	165,000.00	165,000.00	165,000.00	100,000.00	-39.4%
22045000 331600 R&M STREET	35,000.00	35,000.00	35,000.00	9,000.00	30,000.00	233.3%
22045000 442201 OUT AEP	14,606.06	14,595.00	18,235.00	17,696.00	18,235.00	3.0%
22045000 442204 OUT HWE	3,633.23	3,818.00	3,818.00	3,815.00	3,900.00	2.2%
22045000 551400 OUT IMPROV	.00	.00	.00	.00	.00	.0%
TOTAL SCM&R HIWAYS	211,533.05	239,413.00	239,413.00	212,871.00	173,135.00	-18.7%
TOTAL STATE HIWAY IMPROVEMEN	211,533.05	239,413.00	239,413.00	212,871.00	173,135.00	-18.7%



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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

LAW ENFORCEMENT TRUST FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22060000 LAW ENFORCEMENT TRUST						
22060000 332100 SMALL EQ	377.00	.00	.00	.00	.00	.0%
22060000 448100 PER DEV	.00	75.00	75.00	.00	75.00	.0%
22060000 448101 REG FEES	.00	137.00	137.00	.00	137.00	.0%
TOTAL LAW ENFORCEMENT TRUST	377.00	212.00	212.00	.00	212.00	.0%
TOTAL LAW ENFORCEMENT TRUST	377.00	212.00	212.00	.00	212.00	.0%



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ACCOUNTS FOR:

DRUG LAW ENFORC TRUST FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22065000 DRUG LAW ENFORCEMENT TRUST						
22065000 321100 CHEM SUPP	583.40	3,294.00	3,294.00	540.00	2,496.00	362.2%
22065000 321500 MISC SUPP	.00	150.00	150.00	.00	150.00	.0%
22065000 332000 MISC TOOLS	.00	150.00	150.00	.00	795.00	.0%
22065000 332100 SMALL EQ	.00	.00	.00	.00	570.00	.0%
TOTAL DRUG LAW ENFORCEMENT T	583.40	3,594.00	3,594.00	540.00	4,011.00	642.8%
TOTAL DRUG LAW ENFORC TRUST	583.40	3,594.00	3,594.00	540.00	4,011.00	642.8%



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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

ID ALCOHOL TREATMENT FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22070000 ID ALCOHOL TREATMENT						
22070000 321500 MISC SUPP	.00	100,000.00	100,000.00	.00	100,000.00	.0%
22070000 441100 PROF SERV	.00	100,000.00	100,000.00	.00	100,000.00	.0%
TOTAL ID ALCOHOL TREATMENT	.00	200,000.00	200,000.00	.00	200,000.00	.0%
TOTAL ID ALCOHOL TREATMENT F	.00	200,000.00	200,000.00	.00	200,000.00	.0%



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ACCOUNTS FOR:

ENFORCEMENT/EDUCATION FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22075000 ENFORCEMENT/EDUCATION						
22075000 441100 PROF SERV	275.78	60,408.00	60,408.00	.00	62,361.00	.0%
TOTAL ENFORCEMENT/EDUCATION	275.78	60,408.00	60,408.00	.00	62,361.00	.0%
TOTAL ENFORCEMENT/EDUCATION	275.78	60,408.00	60,408.00	.00	62,361.00	.0%





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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

COURT SPECIAL PROJECTS FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22079000 COURT SPECIAL PROJECTS						
22079000 111100 SALARIES	33,286.29	175,000.00	95,000.00	255.00	68,892.00	.0%
22079000 111101 OVERTIME	354.66	10,000.00	10,000.00	59.00	.00	-100.0%
22079000 111102 CALL OUT	.00	.00	.00	.00	.00	.0%
22079000 111500 PARTTIME	44,653.99	50,000.00	50,000.00	2,216.00	.00	-100.0%
22079000 212100 OPERS	10,926.35	32,900.00	32,900.00	354.00	9,645.00	2624.6%
22079000 212200 BWC	1,380.77	6,463.00	6,463.00	70.00	1,750.00	2400.0%
22079000 212400 MED INS	10,603.12	13,000.00	13,000.00	.00	11,016.00	.0%
22079000 212500 LIFE INS	51.18	100.00	104.00	108.00	145.00	34.3%
22079000 212900 MEDICARE	1,127.80	3,408.00	3,404.00	36.00	1,000.00	2677.8%
22079000 321500 MISC SUPP	124.71	150.00	150.00	150.00	5,000.00	3233.3%
22079000 332000 MISC TOOLS	71.99	10,000.00	10,000.00	.00	20,000.00	.0%
22079000 332100 SMALL EQ	3,573.48	100,000.00	100,000.00	1,789.00	100,000.00	5489.7%
22079000 441100 PROF SERV	895.75	5,000.00	5,000.00	3,000.00	114,440.00	3714.7%
22079000 441105 TIME/SERV	123,576.69	150,000.00	150,000.00	130,000.00	150,000.00	15.4%
22079000 441700 SOFTWARE	.00	136,750.00	136,750.00	3,000.00	40,000.00	1233.3%
22079000 443104 CELLULAR	703.62	.00	.00	.00	.00	.0%
22079000 448100 PER DEV	.00	3,229.00	3,229.00	.00	10,000.00	.0%
22079000 448101 REG FEES	1,800.00	1,000.00	1,000.00	.00	10,000.00	.0%
22079000 448102 MEAL/ROOM	.00	1,000.00	1,000.00	.00	10,000.00	.0%
22079000 448300 JURY/WIT	13.98	1,000.00	1,000.00	.00	30,000.00	.0%
22079000 448801 LUNCHES	561.50	1,000.00	1,000.00	800.00	5,000.00	525.0%



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ACCOUNTS FOR:

COURT SPECIAL PROJECTS FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22079000 551300        OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL COURT SPECIAL PROJECTS	233,705.88	700,000.00	620,000.00	141,837.00	586,888.00	313.8%
TOTAL COURT SPECIAL PROJECTS	233,705.88	700,000.00	620,000.00	141,837.00	586,888.00	313.8%



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ACCOUNTS FOR:

COURT COMPUTERIZATION FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22080000 COURT COMPUTERIZATION						
22080000 331300 R&M EQUIP	.00	5,000.00	5,000.00	.00	5,000.00	.0%
22080000 332000 MISC TOOLS	.00	5,000.00	5,000.00	.00	5,000.00	.0%
22080000 332100 SMALL EQ	2,914.11	50,000.00	50,000.00	25,000.00	60,000.00	140.0%
22080000 441500 COMP SERV	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%
22080000 441700 SOFTWARE	11,000.00	90,000.00	90,000.00	19,606.00	50,000.00	155.0%
22080000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL COURT COMPUTERIZATION	23,914.11	160,000.00	160,000.00	54,606.00	130,000.00	138.1%
TOTAL COURT COMPUTERIZATION	23,914.11	160,000.00	160,000.00	54,606.00	130,000.00	138.1%



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ACCOUNTS FOR:

METRICH DRUG LAW ENFORC FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22081000 METRICH DRUG LAW ENFORCEMENT						
22081000 441100 PROF SERV	.00	2,109.00	2,109.00	.00	2,109.00	.0%
TOTAL METRICH DRUG LAW ENFOR	.00	2,109.00	2,109.00	.00	2,109.00	.0%
TOTAL METRICH DRUG LAW ENFOR	.00	2,109.00	2,109.00	.00	2,109.00	.0%



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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

ALCOHOL MONITORING FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22082000 ALCOHOL MONITORING						
22082000 331300 R&M EQUIP	.00	.00	.00	.00	.00	.0%
22082000 332100 SMALL EQ	4,250.00	25,000.00	20,000.00	.00	10,000.00	.0%
22082000 441100 PROF SERV	34,432.85	100,000.00	75,000.00	31,112.00	75,000.00	141.1%
TOTAL ALCOHOL MONITORING	38,682.85	125,000.00	95,000.00	31,112.00	85,000.00	173.2%
TOTAL ALCOHOL MONITORING FUN	38,682.85	125,000.00	95,000.00	31,112.00	85,000.00	173.2%



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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

MEDIATION SERVICES FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22083000 MEDIATION SERVICES						
22083000 441100 PROF SERV	1,300.00	26,250.00	26,250.00	850.00	40,000.00	4605.9%
22083000 448101 REG FEES	.00	26,250.00	26,250.00	.00	5,000.00	.0%
22083000 448102 MEAL/ROOM	.00	26,250.00	26,250.00	.00	5,000.00	.0%
TOTAL MEDIATION SERVICES	1,300.00	78,750.00	78,750.00	850.00	50,000.00	5782.4%
TOTAL MEDIATION SERVICES FUN	1,300.00	78,750.00	78,750.00	850.00	50,000.00	5782.4%



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ACCOUNTS FOR:

ELECTRONIC IMAGING FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22084000 ELECTRONIC IMAGING						
22084000 111100 SALARIES	30,333.20	31,803.00	31,803.00	31,877.00	32,657.00	2.4%
22084000 111101 OVERTIME	.00	1,500.00	1,500.00	.00	1,500.00	.0%
22084000 111102 CALL OUT	.00	.00	.00	.00	.00	.0%
22084000 111105 LONGEVITY	.00	.00	.00	.00	.00	.0%
22084000 212100 OPERS	4,246.55	4,663.00	4,663.00	4,463.00	4,785.00	7.2%
22084000 212200 BWC	534.78	916.00	916.00	877.00	875.00	-.2%
22084000 212400 MED INS	10,928.66	12,150.00	12,150.00	12,150.00	12,150.00	.0%
22084000 212500 LIFE INS	69.72	70.00	70.00	71.00	71.00	.0%
22084000 212900 MEDICARE	422.72	485.00	485.00	448.00	500.00	11.6%
22084000 331301 R&M OFF	.00	10,500.00	10,500.00	.00	10,500.00	.0%
22084000 332000 MISC TOOLS	.00	15,946.00	15,946.00	.00	10,500.00	.0%
22084000 332100 SMALL EQ	.00	10,500.00	10,500.00	.00	10,500.00	.0%
22084000 441100 PROF SERV	.00	10,500.00	10,500.00	.00	10,500.00	.0%
22084000 441700 SOFTWARE	.00	100,967.00	82,967.00	.00	95,462.00	.0%
22084000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL ELECTRONIC IMAGING	46,535.63	200,000.00	182,000.00	49,886.00	190,000.00	280.9%
TOTAL ELECTRONIC IMAGING FUN	46,535.63	200,000.00	182,000.00	49,886.00	190,000.00	280.9%



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ACCOUNTS FOR:

LEGAL RESEARCH FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22085000 LEGAL RESEARCH						
22085000 441100 PROF SERV	.00	.00	.00	.00	.00	.0%
TOTAL LEGAL RESEARCH	.00	.00	.00	.00	.00	.0%
TOTAL LEGAL RESEARCH FUND	.00	.00	.00	.00	.00	.0%





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ACCOUNTS FOR:

SEVERANCE PAYOUT RESERVE FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22090000 SEVERANCE PAYOUT RESERVE FUND						
22090000 111103 RETIR SETT	325,378.16	3,500.00	3,500.00	.00	355,355.00	.0%
22090000 212200 BWC	5,198.29	100.00	100.00	.00	8,600.00	.0%
22090000 212300 OP&F	5,603.66	.00	.00	.00	3,400.00	.0%
22090000 212900 MEDICARE	2,140.87	55.00	55.00	.00	4,500.00	.0%
TOTAL SEVERANCE PAYOUT RESER	338,320.98	3,655.00	3,655.00	.00	371,855.00	.0%
TOTAL SEVERANCE PAYOUT RESER	338,320.98	3,655.00	3,655.00	.00	371,855.00	.0%



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ACCOUNTS FOR:

CORONAVIRUS RELIEF FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
22099000 CORONAVIRUS RELIEF FUND						
22099000 212800 UNEMPLOY	.00	.00	13,041.52	13,041.52	.00	.0%
22099000 321500 MISC SUPP	.00	.00	17,562.81	17,562.81	.00	.0%
22099000 332000 MISC TOOLS	.00	.00	3,499.75	3,499.75	.00	.0%
22099000 332100 SMALL EQ	.00	.00	11,995.98	11,995.98	.00	.0%
22099000 441100 PROF SERV	.00	.00	.00	.00	.00	.0%
22099000 441105 TIME/SERV	.00	.00	2,266,422.05	2,266,422.05	.00	.0%
22099000 441700 SOFTWARE	.00	.00	9,932.13	9,932.13	.00	.0%
22099000 448800 MISC	.00	.00	.00	.00	.00	.0%
TOTAL CORONAVIRUS RELIEF FUN	.00	.00	2,322,454.24	2,322,454.24	.00	-100.0%
TOTAL CORONAVIRUS RELIEF FUN	.00	.00	2,322,454.24	2,322,454.24	.00	-100.0%



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ACCOUNTS FOR:

DEBT SERVICE FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
23035000 CRYSTAL/MELROSE DS						
23035000 653100 DS PRINC	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.0%
TOTAL CRYSTAL/MELROSE DS	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.0%



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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

DEBT SERVICE FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
23056000 QEC ENERGY BONDS (2011 ISSUE)						
23056000 653100 DS PRINC	71,551.00	.00	.00	.00	.00	.0%
23056000 653200 DS INT	2,112.20	.00	.00	.00	.00	.0%
23056000 761600 CIXFER OUT	5.72	.00	.00	.00	.00	.0%
TOTAL QEC ENERGY BONDS (2011	73,668.92	.00	.00	.00	.00	.0%



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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

DEBT SERVICE FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
23056100 ENERGY BONDS SERIES B (2011)						
23056100 653100 DS PRINC	.00	70,021.00	70,021.00	70,021.00	71,308.00	1.8%
23056100 653200 DS INT	27,972.29	27,972.28	27,972.28	27,972.28	24,191.14	-13.5%
23056100 761600 CIXFER OUT	17,339.89	.00	.00	.00	.00	.0%
TOTAL ENERGY BONDS SERIES B	45,312.18	97,993.28	97,993.28	97,993.28	95,499.14	-2.5%



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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

DEBT SERVICE FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
23060110 2016 HRC REHAB REFUNDING						
23060110 653100 DS PRINC	40,000.00	45,000.00	45,000.00	45,000.00	45,000.00	.0%
23060110 653200 DS INT	71,060.00	70,420.00	70,420.00	70,420.00	69,643.00	-1.1%
TOTAL 2016 HRC REHAB REFUNDI	111,060.00	115,420.00	115,420.00	115,420.00	114,643.00	-.7%



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ACCOUNTS FOR:

DEBT SERVICE FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
23060210 2016 CR236 LAND REFUNDING						
23060210 653100 DS PRINC	15,000.00	20,000.00	20,000.00	20,000.00	15,000.00	-25.0%
23060210 653200 DS INT	20,689.00	20,453.00	20,453.00	20,453.00	20,094.00	-1.8%
TOTAL 2016 CR236 LAND REFUND	35,689.00	40,453.00	40,453.00	40,453.00	35,094.00	-13.2%



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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

DEBT SERVICE FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
23060310 2016 CR236 WIDENING REFUNDING						
23060310 653100 DS PRINC	285,000.00	290,000.00	290,000.00	290,000.00	290,000.00	.0%
23060310 653200 DS INT	83,759.00	79,051.00	79,051.00	79,051.00	73,886.50	-6.5%
TOTAL 2016 CR236 WIDENING RE	368,759.00	369,051.00	369,051.00	369,051.00	363,886.50	-1.4%





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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

DEBT SERVICE FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
23065000 HOWARD STREET IMPROV DS						
23065000 653100 DS PRINC	7,483.12	7,483.12	7,483.12	7,483.12	7,483.12	.0%
TOTAL HOWARD STREET IMPROV D	7,483.12	7,483.12	7,483.12	7,483.12	7,483.12	.0%
TOTAL DEBT SERVICE FUND	649,172.22	637,600.40	637,600.40	637,600.40	623,805.76	-2.2%



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ACCOUNTS FOR:

MPITIF-CR236(1)	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
23090000 MPITIF-CR236 (1)						
23090000 761600 CIXFER OUT	38,828.01	.00	.00	38,636.88	.00	.0%
TOTAL MPITIF-CR236 (1)	38,828.01	.00	.00	38,636.88	.00	-100.0%
TOTAL MPITIF-CR236(1)	38,828.01	.00	.00	38,636.88	.00	-100.0%



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ACCOUNTS FOR:

MUNI COURT IMPROVEMENT FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
24020000 MUNICIPAL COURT IMPROVEMENT						
24020000 311100 OFF SUPP	95.96	.00	.00	.00	.00	.0%
24020000 321100 CHEM SUPP	.00	50,000.00	50,000.00	.00	50,000.00	.0%
24020000 321500 MISC SUPP	2,055.32	.00	.00	.00	.00	.0%
24020000 331400 R&M B&G	22,378.38	50,000.00	54,250.00	4,250.00	30,000.00	605.9%
24020000 332000 MISC TOOLS	138.83	25,000.00	25,000.00	146.00	15,000.00	.0%
24020000 332100 SMALL EQ	11,687.40	50,000.00	53,300.00	14,596.00	50,000.00	242.6%
24020000 441100 PROF SERV	18,309.50	100,000.00	45,000.00	2,242.00	75,000.00	3245.2%
24020000 441700 SOFTWARE	2,102.50	130,000.00	130,000.00	221.00	105,000.00	.0%
24020000 447200 LEASE EQUI	.00	25,000.00	25,000.00	.00	25,000.00	.0%
24020000 448100 PER DEV	.00	50,000.00	50,000.00	.00	50,000.00	.0%
24020000 448101 REG FEES	229.00	50,000.00	50,000.00	.00	50,000.00	.0%
24020000 448102 MEAL/ROOM	6,888.69	50,000.00	50,000.00	1,734.00	50,000.00	2783.5%
24020000 551200 OUT BLDG	.00	70,000.00	70,000.00	.00	.00	.0%
24020000 551300 OUT EQUIP	10,598.62	50,000.00	50,000.00	.00	.00	.0%
24020000 551400 OUT IMPROV	6,919.42	.00	.00	.00	.00	.0%
24020000 761600 CIXFER OUT	.00	.00	.00	.00	.00	.0%
TOTAL MUNICIPAL COURT IMPROV	81,403.62	700,000.00	652,550.00	23,189.00	500,000.00	2056.2%
TOTAL MUNI COURT IMPROVEMENT	81,403.62	700,000.00	652,550.00	23,189.00	500,000.00	2056.2%



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FOR PERIOD 13

ACCOUNTS FOR:

AIRPORT FUND		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25010000	AIRPORT						
25010000	111100						
	SALARIES	244,996.16	252,790.00	252,790.00	254,386.00	255,133.00	.3%
25010000	111101						
	OVERTIME	4,326.20	6,923.00	6,923.00	2,501.00	6,990.00	179.5%
25010000	111102						
	CALL OUT	3,663.76	6,230.00	6,230.00	3,442.00	6,290.00	82.7%
25010000	111105						
	LONGEVITY	4,190.00	4,550.00	4,550.00	4,590.00	5,290.00	15.3%
25010000	212100						
	OPERS	35,982.94	38,055.00	38,055.00	37,118.00	38,332.00	3.3%
25010000	212200						
	BWC	4,545.99	7,549.00	7,549.00	7,348.00	7,002.00	-4.7%
25010000	212400						
	MED INS	83,489.52	93,626.00	93,626.00	93,626.00	97,261.00	3.9%
25010000	212500						
	LIFE INS	418.56	419.00	419.00	419.00	419.00	.0%
25010000	212600						
	UNIFORMS	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	.0%
25010000	212602						
	SAFETY	.00	400.00	400.00	135.00	400.00	196.3%
25010000	212900						
	MEDICARE	3,618.01	3,970.00	3,970.00	3,773.00	4,045.00	7.2%
25010000	311100						
	OFF SUPP	97.62	100.00	100.00	100.00	100.00	.0%
25010000	311101						
	CONT OFF	269.67	325.00	325.00	245.00	325.00	32.7%
25010000	311102						
	PRINTING	.00	95.00	95.00	.00	95.00	.0%
25010000	320901						
	AV FUEL	495,906.05	587,450.00	385,350.00	269,457.00	434,350.00	61.2%
25010000	320902						
	AV OIL	3,470.09	5,000.00	5,000.00	1,867.00	8,500.00	355.3%
25010000	321102						
	FIRST AID	66.69	275.00	275.00	275.00	275.00	.0%
25010000	321103						
	PROP CHEM	839.97	1,000.00	1,000.00	.00	1,000.00	.0%
25010000	321200						
	JAN SUPP	4.79	25.00	25.00	25.00	25.00	.0%
25010000	321201						
	JAN CHEMS	144.23	175.00	175.00	175.00	175.00	.0%
25010000	321202						
	JAN PAPER	304.95	350.00	350.00	350.00	350.00	.0%



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ACCOUNTS FOR:

AIRPORT FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25010000	321401	FUEL	6,905.45	11,345.00	11,345.00	7,113.00	10,000.00	40.6%
25010000	321402	OIL/OTHER	58.28	500.00	500.00	160.00	500.00	212.5%
25010000	321500	MISC SUPP	767.64	1,200.00	1,200.00	896.00	1,000.00	11.6%
25010000	321501	SUPP SPEC	7,732.83	6,000.00	6,000.00	4,347.00	6,000.00	38.0%
25010000	331100	R&M RADIO	210.72	300.00	300.00	275.00	275.00	.0%
25010000	331101	RAD/MARCS	480.00	480.00	480.00	480.00	480.00	.0%
25010000	331200	R&M VEH	2,317.21	6,000.00	6,000.00	3,950.00	4,000.00	1.3%
25010000	331300	R&M EQUIP	7,641.68	5,000.00	5,000.00	5,000.00	5,000.00	.0%
25010000	331301	R&M OFF	302.58	310.00	310.00	285.00	300.00	5.3%
25010000	331302	R&M NL EQ	1,843.46	5,000.00	5,000.00	4,028.00	5,000.00	24.1%
25010000	331400	R&M B&G	5,824.71	23,000.00	9,848.94	6,371.00	20,000.00	213.9%
25010000	331401	R&M SCAPE	.00	400.00	400.00	.00	400.00	.0%
25010000	332000	MISC TOOLS	487.81	1,000.00	1,000.00	555.00	1,000.00	80.2%
25010000	332100	SMALL EQ	3,045.35	4,000.00	4,000.00	1,466.00	5,000.00	241.1%
25010000	332300	OPEN HOUSE	26,999.65	.00	.00	.00	.00	.0%
25010000	441000	REG PERM	850.00	1,225.00	1,350.00	850.00	1,500.00	76.5%
25010000	441100	PROF SERV	2,300.22	2,500.00	20,408.00	19,700.00	14,000.00	-28.9%
25010000	441101	CLEAN SER	383.90	.00	.00	.00	.00	.0%
25010000	441103	TRASH SERV	756.00	756.00	756.00	756.00	756.00	.0%
25010000	441104	RNDOM TEST	51.75	280.00	280.00	70.00	270.00	285.7%
25010000	441400	LEG/FIN SE	16,070.37	16,000.00	16,000.00	9,004.00	16,000.00	77.7%
25010000	441500	COMP SERV	12,388.00	12,977.00	12,977.00	12,977.00	13,598.00	4.8%



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CITY OF FINDLAY - LIVE DATABASE  
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FOR PERIOD 13

ACCOUNTS FOR:

AIRPORT FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25010000	441700	SOFTWARE	3,229.20	5,000.00	5,000.00	3,588.00	5,000.00	39.4%
25010000	442100	UTILITIES	2,700.84	3,500.00	3,500.00	2,810.00	3,500.00	24.6%
25010000	442101	AEP (IN)	13,059.26	16,500.00	16,500.00	11,710.00	15,000.00	28.1%
25010000	442102	COLUMB GAS	2,787.53	3,500.00	3,500.00	2,626.00	3,500.00	33.3%
25010000	442105	WTR/SWR-IN	717.90	1,200.00	1,200.00	739.00	900.00	21.8%
25010000	442106	CABLE	42.15	.00	200.00	200.00	240.00	20.0%
25010000	443102	POSTAGE	162.06	200.00	200.00	160.00	200.00	25.0%
25010000	443103	EXPRS MAIL	7.11	50.00	50.00	50.00	50.00	.0%
25010000	443104	CELLULAR	1,200.00	1,200.00	1,200.00	1,008.00	816.00	-19.0%
25010000	445100	ADVERTIS	767.00	1,000.00	1,000.00	194.00	1,000.00	415.5%
25010000	445101	LEGALS	.00	200.00	200.00	.00	200.00	.0%
25010000	446100	INS B & E	7,151.82	7,510.00	7,510.00	7,356.00	7,724.00	5.0%
25010000	446200	INS VEH	2,353.62	2,400.00	2,400.00	2,104.00	2,210.00	5.0%
25010000	446300	INS LIAB	10,236.00	10,748.00	12,423.00	12,243.00	13,045.00	6.6%
25010000	447200	LEASE EQUI	36.00	50.00	50.00	50.00	50.00	.0%
25010000	448100	PER DEV	574.00	1,500.00	1,500.00	574.00	1,500.00	161.3%
25010000	448101	REG FEES	200.00	500.00	500.00	.00	500.00	.0%
25010000	448102	MEAL/ROOM	298.00	1,000.00	1,000.00	.00	1,000.00	.0%
25010000	448500	TAX PAY	27,495.70	28,000.00	28,000.00	25,880.00	28,000.00	8.2%
25010000	448501	SALES TAX	26,674.38	30,000.00	16,000.00	15,820.00	30,000.00	89.6%
25010000	448900	BAD DEBT	.00	.00	.00	.00	.00	.0%
25010000	449200	O/S EXP	.00	.00	43.06	44.00	.00	.0%



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ACCOUNTS FOR:

AIRPORT FUND		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25010000	551300	OUT EQUIP	180,538.00	.00	72,200.00	72,000.00	.00 .0%
25010000	761600	CIXFERS OU	735.00	.00	.00	.00	.00 .0%
TOTAL AIRPORT		1,266,118.38	1,223,038.00	1,085,938.00	918,671.00	1,087,271.00	18.4%
TOTAL AIRPORT FUND		1,266,118.38	1,223,038.00	1,085,938.00	918,671.00	1,087,271.00	18.4%



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ACCOUNTS FOR:

WATER FUND		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25050000	WATER TREATMENT						
25050000	111100 SALARIES	852,199.14	957,892.00	957,892.00	898,697.00	942,399.00	4.9%
25050000	111101 OVERTIME	2,695.23	8,000.00	7,880.00	2,500.00	5,000.00	100.0%
25050000	111102 CALL OUT	1,277.89	2,500.00	2,500.00	1,500.00	1,500.00	.0%
25050000	111103 RETIRE SET	.00	.00	.00	.00	.00	.0%
25050000	111105 LONGEVITY	12,260.00	13,740.00	13,740.00	13,740.00	15,340.00	11.6%
25050000	111300 SEASONAL	4,476.81	33,828.00	33,828.00	.00	15,000.00	.0%
25050000	212100 OPERS	121,935.68	142,235.00	142,235.00	129,160.00	137,094.00	6.1%
25050000	212200 BWC	15,422.81	28,104.00	28,104.00	25,540.00	24,614.00	-3.6%
25050000	212400 MED INS	226,012.45	290,409.00	290,409.00	257,014.00	274,687.00	6.9%
25050000	212500 LIFE INS	1,395.00	1,488.00	1,488.00	1,396.00	1,395.00	-.1%
25050000	212600 UNIFORMS	4,128.36	4,000.00	4,120.00	4,120.00	3,675.00	-10.8%
25050000	212602 SAFETY	2,325.23	4,000.00	4,133.92	1,000.00	4,000.00	300.0%
25050000	212900 MEDICARE	12,161.02	14,819.00	14,819.00	13,467.00	14,276.00	6.0%
25050000	311100 OFF SUPP	800.80	875.00	1,475.00	1,400.00	875.00	-37.5%
25050000	311101 CONT OFF	115.73	640.00	640.00	200.00	250.00	25.0%
25050000	311102 PRINTING	291.00	1,200.00	600.00	200.00	500.00	150.0%
25050000	321000 LAB SUPP	29,442.11	33,000.00	33,000.00	30,000.00	30,000.00	.0%
25050000	321101 OP CHEMS	599,317.77	790,000.00	779,953.95	655,600.00	727,000.00	10.9%
25050000	321102 FIRST AID	.00	250.00	250.00	250.00	250.00	.0%
25050000	321103 PROP CHEM	163.74	2,000.00	2,000.00	500.00	500.00	.0%
25050000	321200 JAN SUPP	1,147.01	2,445.00	2,445.00	1,500.00	1,500.00	.0%





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ACCOUNTS FOR:

WATER FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25050000	321201	JAN CHEMS	.00	600.00	600.00	400.00	600.00	50.0%
25050000	321202	JAN PAPER	414.15	1,000.00	1,000.00	600.00	750.00	25.0%
25050000	321401	FUEL	19,019.39	23,000.00	23,000.00	10,000.00	20,000.00	100.0%
25050000	321402	OIL/OTHER	75.00	4,500.00	4,500.00	1,500.00	1,500.00	.0%
25050000	321500	MISC SUPP	7,991.26	5,000.00	5,000.00	2,000.00	5,000.00	150.0%
25050000	331100	R&M RADIO	958.80	978.00	978.00	978.00	978.00	.0%
25050000	331101	RAD/MARCS	1,440.00	1,440.00	1,440.00	1,440.00	1,440.00	.0%
25050000	331200	R&M VEH	15,814.04	20,000.00	20,000.00	10,000.00	12,000.00	20.0%
25050000	331300	R&M EQUIP	65,804.71	80,000.00	90,880.00	90,000.00	75,000.00	-16.7%
25050000	331301	R&M OFF	873.19	1,150.00	1,150.00	1,000.00	1,000.00	.0%
25050000	331302	R&M NL EQ	214.80	1,000.00	1,000.00	800.00	1,000.00	25.0%
25050000	331400	R&M B&G	127,800.28	215,000.00	264,379.00	100,000.00	175,000.00	75.0%
25050000	331401	R&M SCAPE	.00	1,600.00	1,600.00	500.00	500.00	.0%
25050000	332000	MISC TOOLS	4,326.61	4,000.00	4,000.00	3,500.00	3,500.00	.0%
25050000	332100	SMALL EQ	88,899.03	90,100.00	99,762.00	90,000.00	80,000.00	-11.1%
25050000	441000	REG PERM	7,925.75	6,300.00	6,300.00	2,000.00	6,300.00	215.0%
25050000	441100	PROF SERV	903,830.25	548,000.00	594,599.31	550,000.00	500,000.00	-9.1%
25050000	441101	CLEAN SER	.00	5,500.00	5,500.00	5,500.00	5,500.00	.0%
25050000	441103	TRASH SERV	423.50	500.00	500.00	500.00	500.00	.0%
25050000	441104	RNDOM TEST	207.50	1,715.00	1,715.00	280.00	500.00	78.6%
25050000	441400	LEG/FIN SE	.00	.00	20,055.05	20,055.00	.00	.0%
25050000	441500	COMP SERV	18,766.00	33,978.00	33,978.00	33,978.00	38,983.00	14.7%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25050000	441700	SOFTWARE	3,800.50	5,000.00	16,000.00	11,600.00	-27.5%
25050000	442101	AEP (IN)	212,945.27	250,000.00	249,500.00	240,000.00	11.6%
25050000	442102	COLUMB GAS	26,303.27	30,000.00	30,000.00	30,000.00	20.0%
25050000	442105	WTR/SWR-IN	9,852.94	10,000.00	10,000.00	10,000.00	.0%
25050000	442106	CABLE	.00	250.00	250.00	250.00	.0%
25050000	442201	OUT AEP	.00	4,500.00	5,000.00	9,500.00	72.7%
25050000	442202	OUT GAS	.00	.00	500.00	2,000.00	300.0%
25050000	442203	OUT SHELL	.00	.00	500.00	2,000.00	300.0%
25050000	443102	POSTAGE	66.59	350.00	350.00	350.00	40.0%
25050000	443103	EXPRS MAIL	380.45	500.00	500.00	500.00	150.0%
25050000	443104	CELLULAR	2,400.00	2,976.00	2,976.00	1,632.00	-45.2%
25050000	446100	INS B & E	34,014.73	37,887.00	37,887.00	36,737.00	5.0%
25050000	446200	INS VEH	1,986.62	1,948.00	2,662.00	2,796.00	5.0%
25050000	447200	LEASE EQUI	21,209.98	15,000.00	18,700.00	18,000.00	-3.7%
25050000	447201	PAGERS	47.74	.00	.00	.00	.0%
25050000	448100	PER DEV	2,663.50	3,500.00	3,500.00	3,500.00	118.8%
25050000	448101	REG FEES	1,468.00	7,000.00	7,000.00	7,000.00	366.7%
25050000	448102	MEAL/ROOM	1,413.81	3,000.00	3,000.00	3,000.00	.0%
25050000	448500	TAX PAY	2.00	40.00	40.00	40.00	.0%
25050000	551300	OUT EQUIP	140,090.63	.00	25,000.00	.00	.0%
TOTAL WATER TREATMENT			3,610,998.07	3,748,737.00	3,916,814.23	3,508,811.00	5.6%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25050200 MAIN STREET W/L DS						
25050200 653100 DS PRINC	.00	6,961.32	6,961.32	6,961.32	6,961.32	.0%
TOTAL MAIN STREET W/L DS	.00	6,961.32	6,961.32	6,961.32	6,961.32	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25050600 SHERMAN PARK W/L DS						
25050600 653100 DS PRINC	.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%
TOTAL SHERMAN PARK W/L DS	.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25050700 CR 144 WATERLINE DS						
25050700 653100 DS PRINC	.00	9,242.96	9,242.96	9,242.96	9,242.96	.0%
TOTAL CR 144 WATERLINE DS	.00	9,242.96	9,242.96	9,242.96	9,242.96	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25050800 BROAD AVE WATERLINE DS						
25050800 653100 DS PRINC	.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%
TOTAL BROAD AVE WATERLINE DS	.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25050900 W MELROSE WATERLINE DS						
25050900 653100 DS PRINC	.00	9,679.50	9,679.50	9,679.50	9,679.50	.0%
TOTAL W MELROSE WATERLINE DS	.00	9,679.50	9,679.50	9,679.50	9,679.50	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25051700 1ST 2ND 3RD STREETS W/L DS						
25051700 653100 DS PRINC	.00	1,529.88	1,529.88	1,529.88	1,529.88	.0%
TOTAL 1ST 2ND 3RD STREETS W/	.00	1,529.88	1,529.88	1,529.88	1,529.88	.0%





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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25052600 OWDA WTP IMPROVEMENTS 2005 DS						
25052600 653100 DS PRINC	.00	221,695.24	221,695.24	221,695.24	228,958.88	3.3%
25052600 653200 DS INT	53,013.28	49,741.02	49,741.02	49,741.02	43,036.12	-13.5%
TOTAL OWDA WTP IMPROVEMENTS	53,013.28	271,436.26	271,436.26	271,436.26	271,995.00	.2%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25052800 14 WTP CLEARWELL						
25052800 653200 DS INT	1,968.00	.00	.00	.00	.00	.0%
TOTAL 14 WTP CLEARWELL	1,968.00	.00	.00	.00	.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25053000 WATER DISTRIBUTION						
25053000 111100 SALARIES	715,786.61	785,718.00	785,718.00	728,489.00	739,683.00	1.5%
25053000 111101 OVERTIME	3,205.13	8,700.00	8,700.00	4,000.00	8,000.00	100.0%
25053000 111102 CALL OUT	11,361.16	24,000.00	24,000.00	10,000.00	20,000.00	100.0%
25053000 111105 LONGEVITY	11,055.00	9,990.00	10,020.00	10,020.00	11,300.00	12.8%
25053000 111300 TEMP PTIME	9,166.56	21,000.00	21,000.00	.00	13,356.00	.0%
25053000 212100 OPERS	104,598.83	115,984.00	115,984.00	105,352.00	110,928.00	5.3%
25053000 212200 BWC	13,263.56	22,927.00	22,927.00	20,942.00	19,867.00	-5.1%
25053000 212400 MED INS	193,535.22	231,303.00	231,303.00	219,800.00	215,384.00	-2.0%
25053000 212500 LIFE INS	1,302.00	1,341.00	1,341.00	1,264.00	1,302.00	3.0%
25053000 212600 UNIFORMS	4,025.00	4,900.00	4,870.00	4,200.00	4,900.00	16.7%
25053000 212601 OUTERWEAR	.00	900.00	900.00	.00	900.00	.0%
25053000 212602 SAFETY	3,888.14	5,060.00	5,060.00	3,000.00	5,100.00	70.0%
25053000 212800 UNEMPLOY	3,641.95	.00	3,641.95	.00	.00	.0%
25053000 212900 MEDICARE	10,556.95	12,097.00	12,097.00	11,042.00	11,523.00	4.4%
25053000 311100 OFF SUPP	209.44	275.00	875.00	450.00	600.00	33.3%
25053000 311101 CONT OFF	513.60	800.00	800.00	400.00	800.00	100.0%
25053000 321100 CHEM SUPP	.00	250.00	250.00	.00	250.00	.0%
25053000 321102 FIRST AID	.00	400.00	400.00	41.00	400.00	875.6%
25053000 321200 JAN SUPP	332.78	800.00	1,300.00	1,200.00	1,200.00	.0%
25053000 321201 JAN CHEMS	.00	300.00	300.00	.00	300.00	.0%
25053000 321202 JAN PAPER	1,126.09	1,450.00	1,450.00	900.00	1,400.00	55.6%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25053000	321401	FUEL	31,438.84	35,000.00	35,000.00	26,000.00	32,000.00	23.1%
25053000	321402	OIL/OTHER	1,515.00	2,000.00	2,000.00	350.00	2,000.00	471.4%
25053000	321500	MISC SUPP	2,980.89	8,500.00	8,500.00	8,000.00	8,500.00	6.3%
25053000	321501	SUPP SPEC	1,017.14	1,700.00	1,700.00	1,700.00	2,000.00	17.6%
25053000	321800	RADMETER	41,274.27	.00	.00	.00	.00	.0%
25053000	321900	HYDRANTS	75,942.00	100,000.00	100,000.00	99,595.00	100,000.00	.4%
25053000	331000	R&M METER	11,956.82	.00	.00	.00	.00	.0%
25053000	331100	R&M RADIO	1,443.12	1,900.00	1,900.00	1,472.00	1,900.00	29.1%
25053000	331101	RAD/MARCS	2,760.00	2,760.00	2,760.00	2,760.00	2,760.00	.0%
25053000	331200	R&M VEH	8,011.57	32,000.00	19,400.00	17,000.00	32,000.00	88.2%
25053000	331300	R&M EQUIP	4,925.01	7,000.00	7,000.00	4,150.00	7,000.00	68.7%
25053000	331301	R&M OFF	193.08	400.00	400.00	250.00	400.00	60.0%
25053000	331302	R&M NL EQ	13,514.09	15,000.00	15,000.00	8,000.00	15,000.00	87.5%
25053000	331400	R&M B&G	8,819.97	10,000.00	10,000.00	10,000.00	10,000.00	.0%
25053000	331500	R&M HYDR	4,731.64	10,000.00	10,000.00	2,000.00	10,000.00	400.0%
25053000	331600	R&M STREET	72,672.34	70,000.00	92,984.41	84,000.00	70,000.00	-16.7%
25053000	331700	R&M CURBS	2,340.00	3,000.00	3,000.00	2,346.00	3,000.00	27.9%
25053000	331800	R&M WALKS	1,137.75	3,500.00	8,500.00	8,500.00	3,500.00	-58.8%
25053000	331900	R&M W/S	158,442.56	165,000.00	154,500.00	140,000.00	165,000.00	17.9%
25053000	332000	MISC TOOLS	4,100.09	7,000.00	7,000.00	3,000.00	7,000.00	133.3%
25053000	332100	SMALL EQ	28,160.18	30,000.00	15,199.01	15,000.00	30,000.00	100.0%
25053000	441000	REG PERM	.00	25.00	25.00	.00	25.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25053000	441100	PROF SERV	3,208.24	20,000.00	39,575.00	18,000.00	20,000.00	11.1%
25053000	441101	CLEAN SER	56.18	1,000.00	1,000.00	.00	1,000.00	.0%
25053000	441102	EXTERMIN	234.00	360.00	360.00	260.00	360.00	38.5%
25053000	441103	TRASH SERV	450.50	700.00	700.00	500.00	700.00	40.0%
25053000	441104	RNDOM TEST	375.75	1,300.00	1,300.00	200.00	1,500.00	650.0%
25053000	441105	TIME/SERV	.00	.00	1,631.10	12,770.00	.00	.0%
25053000	441500	COMP SERV	14,285.00	15,978.00	15,978.00	15,978.00	16,681.00	4.4%
25053000	441700	SOFTWARE	.00	5,100.00	9,200.00	4,200.00	5,100.00	21.4%
25053000	442101	AEP (IN)	5,941.30	7,798.00	7,798.00	4,215.00	4,472.00	6.1%
25053000	442102	COLUMB GAS	5,929.89	8,391.00	8,391.00	3,666.00	5,541.00	51.1%
25053000	442105	WTR/SWR-IN	3,308.59	3,310.00	3,310.00	2,500.00	2,500.00	.0%
25053000	442106	CABLE	.00	100.00	100.00	.00	100.00	.0%
25053000	442201	OUT AEP	3,978.43	.00	.00	.00	.00	.0%
25053000	443102	POSTAGE	.00	25.00	25.00	.00	25.00	.0%
25053000	443103	EXPRS MAIL	.00	200.00	200.00	10.00	200.00	1900.0%
25053000	443104	CELLULAR	4,514.76	5,000.00	5,000.00	4,800.00	5,000.00	4.2%
25053000	445100	ADVERTIS	.00	150.00	150.00	.00	150.00	.0%
25053000	446100	INS B & E	7,876.65	8,606.00	8,621.59	8,446.00	9,273.00	9.8%
25053000	446200	INS VEH	4,217.26	4,284.00	4,284.00	3,978.00	4,669.00	17.4%
25053000	447100	LEASE LAND	1,029.07	1,500.00	1,500.00	1,060.00	1,500.00	41.5%
25053000	447200	LEASE EQUI	255.25	5,000.00	13,000.00	10,000.00	5,000.00	-50.0%
25053000	448100	PER DEV	665.00	1,500.00	1,500.00	489.00	1,500.00	206.7%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25053000 448101 REG FEES	580.00	7,000.00	2,669.99	1,000.00	7,000.00	600.0%
25053000 448102 MEAL/ROOM	.00	1,000.00	1,000.00	.00	1,000.00	.0%
25053000 448900 BAD DEBT	.00	.00	.00	.00	.00	.0%
25053000 449000 CLAIMS	370.00	3,000.00	3,000.00	1,149.00	3,000.00	161.1%
25053000 551300 OUT EQUIP	544,177.00	.00	112,499.90	99,630.00	.00	.0%
TOTAL WATER DISTRIBUTION	2,166,397.25	1,854,282.00	1,990,598.95	1,748,074.00	1,765,549.00	1.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25072000	UTILITY BILLING						
25072000	111100 SALARIES	433,457.69	447,777.00	447,777.00	422,682.00	443,162.00	4.8%
25072000	111101 OVERTIME	1,248.16	2,000.00	2,000.00	1,700.00	2,000.00	17.6%
25072000	111102 CALL OUT	2,272.28	2,000.00	2,000.00	2,000.00	2,000.00	.0%
25072000	111103 RETIR SETT	9,842.42	.00	.00	.00	.00	.0%
25072000	111105 LONGEVITY	10,020.00	9,380.00	9,380.00	8,130.00	8,320.00	2.3%
25072000	111300 SEASONAL	5,972.46	.00	.00	.00	.00	.0%
25072000	212100 OPERS	63,345.58	64,562.00	64,562.00	60,832.00	63,767.00	4.8%
25072000	212200 BWC	8,188.33	12,711.00	12,711.00	12,012.00	11,506.00	-4.2%
25072000	212400 MED INS	90,465.44	90,447.00	90,447.00	77,870.00	92,074.00	18.2%
25072000	212500 LIFE INS	821.50	837.00	837.00	776.00	837.00	7.9%
25072000	212600 UNIFORMS	2,438.40	3,500.00	3,500.00	2,500.00	1,750.00	-30.0%
25072000	212601 OUTERWEAR	.00	1,500.00	1,500.00	500.00	500.00	.0%
25072000	212602 SAFETY	82.81	3,000.00	3,000.00	1,000.00	1,500.00	50.0%
25072000	212900 MEDICARE	6,544.73	6,719.00	6,719.00	6,205.00	6,695.00	7.9%
25072000	311100 OFF SUPP	1,066.76	1,500.00	1,500.00	1,341.00	1,500.00	11.9%
25072000	311101 CONT OFF	626.81	1,200.00	1,200.00	974.00	1,200.00	23.2%
25072000	311102 PRINTING	25,564.47	30,000.00	30,000.00	28,955.00	30,000.00	3.6%
25072000	321100 CHEM SUPP	.00	250.00	250.00	.00	200.00	.0%
25072000	321102 FIRST AID	.00	300.00	300.00	.00	150.00	.0%
25072000	321200 JAN SUPP	158.46	200.00	500.00	200.00	500.00	150.0%
25072000	321202 JAN PAPER	.00	50.00	50.00	.00	50.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25072000	321401	FUEL	5,080.07	7,332.00	7,332.00	6,000.00	6,840.00	14.0%
25072000	321500	MISC SUPP	720.50	1,000.00	1,000.00	500.00	750.00	50.0%
25072000	321800	RAD METER	.00	50,000.00	50,000.00	11,500.00	20,000.00	73.9%
25072000	331000	R&M METER	.00	12,000.00	6,050.00	6,050.00	2,000.00	-66.9%
25072000	331100	R&M RADIO	176.64	1,250.00	1,250.00	180.00	550.00	205.6%
25072000	331101	RAD/MARCS	480.00	480.00	480.00	480.00	480.00	.0%
25072000	331200	R&M VEH	392.34	6,150.00	4,328.00	3,200.00	4,000.00	25.0%
25072000	331300	R&M EQUIP	1,958.04	4,300.00	4,300.00	3,000.00	4,300.00	43.3%
25072000	331301	R&M OFF	760.73	1,940.00	1,940.00	1,440.00	2,000.00	38.9%
25072000	331400	R&M B&G	4,842.85	3,500.00	3,500.00	1,500.00	10,000.00	566.7%
25072000	331900	R&M W/S	.00	.00	6,500.00	6,422.00	10,000.00	55.7%
25072000	332000	MISC TOOLS	2,538.35	2,500.00	2,500.00	800.00	3,200.00	300.0%
25072000	332100	SMALL EQ	18,432.71	25,000.00	24,707.00	8,000.00	13,000.00	62.5%
25072000	332200	LEGAL MED	214.86	250.00	250.00	225.00	250.00	11.1%
25072000	441000	REG PERM	21,413.70	23,000.00	23,000.00	21,414.00	23,000.00	7.4%
25072000	441100	PROF SERV	2,977.46	2,800.00	4,050.00	2,694.00	8,000.00	197.0%
25072000	441101	CLEAN SER	.00	500.00	500.00	144.00	576.00	300.0%
25072000	441102	EXTERMIN	52.00	104.00	104.00	52.00	104.00	100.0%
25072000	441103	TRASH SERV	50.00	50.00	50.00	50.00	50.00	.0%
25072000	441104	RNDOM TEST	271.75	330.00	502.00	492.00	230.00	-53.3%
25072000	441400	LEG/FIN SE	.00	150.00	150.00	125.00	150.00	20.0%
25072000	441500	COMP SERV	22,699.00	22,998.00	22,998.00	22,998.00	23,922.00	4.0%





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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25072000 441600 ASSEMT SER	1.00	12.00	12.00	1.00	1.00	.0%
25072000 441700 SOFTWARE	13,630.34	15,585.00	18,385.00	15,002.00	16,299.00	8.6%
25072000 442101 AEP (IN)	522.33	3,600.00	3,143.00	2,899.00	3,400.00	17.3%
25072000 442102 COLUMB GAS	495.63	3,424.00	3,424.00	2,305.00	3,224.00	39.9%
25072000 442105 WTR/SWR-IN	367.59	1,500.00	1,500.00	1,350.00	1,500.00	11.1%
25072000 442106 CABLE	.00	50.00	50.00	.00	50.00	.0%
25072000 442201 OUT AEP	5,160.01	5,750.00	5,750.00	5,750.00	5,750.00	.0%
25072000 442204 OUT HWE	1,923.29	1,932.00	1,932.00	1,932.00	1,932.00	.0%
25072000 443100 COMMUNIC	7,567.56	7,200.00	7,200.00	7,200.00	7,200.00	.0%
25072000 443102 POSTAGE	45,213.69	60,000.00	56,300.00	55,000.00	60,000.00	9.1%
25072000 443103 EXPRS MAIL	.00	150.00	150.00	.00	.00	.0%
25072000 443104 CELLULAR	1,047.92	3,528.00	3,528.00	1,580.00	1,196.00	-24.3%
25072000 446100 INS B & E	363.87	1,500.00	1,500.00	415.00	515.00	24.1%
25072000 446200 INS VEH	888.00	932.00	932.00	899.00	944.00	5.0%
25072000 446400 INS SURETY	.00	.00	.00	.00	.00	.0%
25072000 448100 PER DEV	411.00	600.00	1,800.00	619.00	600.00	-3.1%
25072000 448101 REG FEES	929.00	1,460.00	1,460.00	1,500.00	1,000.00	-33.3%
25072000 448102 MEAL/ROOM	1,308.18	2,000.00	2,000.00	517.00	2,000.00	286.8%
25072000 448600 REFUNDS	10,183.71	9,000.00	9,000.00	9,000.00	9,000.00	.0%
25072000 448802 AWARDS	200.00	200.00	200.00	.00	.00	.0%
25072000 448901 W/S UNCOLL	860.04	7,500.00	7,500.00	1,000.00	4,000.00	300.0%
25072000 449200 O/S EXP	.00	50.00	50.00	.00	50.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25072000	551300	OUT EQUIP	.00	.00	45,000.00	42,804.00	.00	.0%
25072000	761400	OPXFER OUT	214,990.00	228,659.00	228,659.00	228,659.00	218,335.00	-4.5%
25072000	761600	CIXFERS OU	.00	.00	.00	.00	.00	.0%
TOTAL UTILITY BILLING			1,051,240.46	1,198,199.00	1,243,199.00	1,103,375.00	1,138,109.00	3.1%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25073000	SUPPLY RESERVOIR						
25073000	111100 SALARIES	56,703.02	61,933.00	61,933.00	59,458.00	61,131.00	2.8%
25073000	111101 OVERTIME	616.94	1,000.00	1,000.00	500.00	1,000.00	100.0%
25073000	111102 CALL OUT	127.64	750.00	750.00	375.00	750.00	100.0%
25073000	111105 LONGEVITY	1,300.00	1,300.00	1,300.00	1,300.00	1,740.00	33.8%
25073000	111300 TEMP PTIME	15,757.56	35,152.00	35,152.00	.00	13,400.00	.0%
25073000	212100 OPERS	10,423.72	14,019.00	14,019.00	8,630.00	10,923.00	26.6%
25073000	212200 BWC	1,316.19	2,780.00	2,780.00	1,710.00	1,973.00	15.4%
25073000	212400 MED INS	19,680.24	22,032.00	22,032.00	22,032.00	22,032.00	.0%
25073000	212500 LIFE INS	93.00	93.00	93.00	93.00	93.00	.0%
25073000	212600 UNIFORMS	350.00	350.00	350.00	350.00	350.00	.0%
25073000	212602 SAFETY	384.12	250.00	250.00	200.00	450.00	125.0%
25073000	212900 MEDICARE	1,058.39	1,466.00	1,466.00	881.00	1,145.00	30.0%
25073000	321101 OP CHEMS	112,959.60	150,000.00	150,000.00	66,921.00	130,000.00	94.3%
25073000	321102 FIRST AID	.00	125.00	125.00	.00	125.00	.0%
25073000	321103 PROP CHEM	193.83	1,250.00	1,250.00	500.00	1,000.00	100.0%
25073000	321200 JAN SUPP	.00	75.00	75.00	.00	75.00	.0%
25073000	321201 JAN CHEMS	.00	100.00	.00	.00	100.00	.0%
25073000	321202 JAN PAPER	.00	50.00	50.00	.00	50.00	.0%
25073000	321401 FUEL	5,583.82	9,000.00	9,000.00	6,000.00	9,000.00	50.0%
25073000	321402 OIL/OTHER	586.70	500.00	500.00	250.00	500.00	100.0%
25073000	321500 MISC SUPP	996.58	400.00	400.00	250.00	400.00	60.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25073000	331200	R&M VEH	1,799.34	2,500.00	2,500.00	1,500.00	2,000.00	33.3%
25073000	331300	R&M EQUIP	708.90	12,500.00	42,500.00	40,000.00	5,000.00	-87.5%
25073000	331302	R&M NL EQ	4,539.59	5,500.00	5,500.00	2,000.00	5,000.00	150.0%
25073000	331400	R&M B&G	2,896.72	20,000.00	20,000.00	5,000.00	10,000.00	100.0%
25073000	331401	R&M SCAPE	96,068.47	125,000.00	95,000.00	.00	100,000.00	.0%
25073000	332000	MISC TOOLS	733.88	400.00	400.00	200.00	400.00	100.0%
25073000	332100	SMALL EQ	9,437.64	6,500.00	6,500.00	4,000.00	6,500.00	62.5%
25073000	441000	REG PERM	3,987.96	5,000.00	5,000.00	4,000.00	5,000.00	25.0%
25073000	441100	PROF SERV	37,433.60	66,000.00	93,600.00	45,000.00	60,000.00	33.3%
25073000	441102	EXTERMIN	.00	.00	100.00	100.00	100.00	.0%
25073000	441103	TRASH SERV	756.00	800.00	800.00	800.00	800.00	.0%
25073000	441104	RNDOM TEST	259.25	320.00	320.00	100.00	275.00	175.0%
25073000	441105	TIME/SERV	.00	.00	.00	5,810.00	.00	.0%
25073000	442101	AEP (IN)	82,447.30	120,000.00	120,000.00	120,000.00	120,000.00	.0%
25073000	442104	UT HWE(IN)	7,200.27	10,500.00	10,500.00	10,000.00	10,500.00	5.0%
25073000	443104	CELLULAR	528.00	576.00	576.00	576.00	576.00	.0%
25073000	446100	INS B & E	5,802.30	6,195.00	6,195.00	5,972.00	6,271.00	5.0%
25073000	446200	INS VEH	426.00	448.00	448.00	246.00	259.00	5.3%
25073000	447200	LEASE EQUI	14,350.00	18,000.00	18,000.00	.00	15,000.00	.0%
25073000	448100	PER DEV	.00	200.00	200.00	100.00	200.00	100.0%
25073000	448101	REG FEES	150.00	2,050.00	2,050.00	250.00	2,000.00	700.0%
25073000	448102	MEAL/ROOM	.00	150.00	150.00	.00	150.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25073000	448500 TAX PAY	1,938.18	2,032.00	2,032.00	2,032.00	2,032.00	.0%
25073000	551300 OUT EQUIP	54,673.00	.00	35,000.00	27,873.00	.00	.0%
25073000	551400 OUT IMPROV	.00	.00	.00	.00	.00	.0%
25073000	761600 CIXFER OUT	.00	.00	.00	.00	.00	.0%
TOTAL SUPPLY RESERVOIR		554,267.75	707,296.00	769,896.00	445,009.00	608,300.00	36.7%
TOTAL WATER FUND		7,437,884.81	7,827,363.92	8,239,358.10	6,937,144.92	7,340,177.66	5.8%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25048000 SANITARY SEWER MAINT						
25048000 111100 SALARIES	464,309.32	516,085.00	516,085.00	512,440.00	530,958.00	3.6%
25048000 111101 OVERTIME	252.46	3,227.00	3,227.00	978.00	3,283.00	235.7%
25048000 111102 CALL OUT	829.73	2,168.00	2,168.00	787.00	2,205.00	180.2%
25048000 111103 RETIR SETT	10,257.35	.00	.00	.00	.00	.0%
25048000 111105 LONGEVITY	10,120.00	9,860.00	9,860.00	9,860.00	10,140.00	2.8%
25048000 111300 TEMP PTIME	.00	11,850.00	11,850.00	.00	5,925.00	.0%
25048000 212100 OPERS	66,188.04	76,047.00	76,047.00	73,328.00	77,352.00	5.5%
25048000 212200 BWC	8,581.43	14,938.00	14,938.00	14,404.00	13,813.00	-4.1%
25048000 212400 MED INS	157,149.60	157,590.00	157,590.00	190,643.00	198,901.00	4.3%
25048000 212500 LIFE INS	821.50	930.00	930.00	930.00	930.00	.0%
25048000 212600 UNIFORMS	2,800.00	3,150.00	3,150.00	3,150.00	3,150.00	.0%
25048000 212601 OUTERWEAR	202.83	700.00	700.00	300.00	700.00	133.3%
25048000 212602 SAFETY	1,307.75	2,000.00	2,000.00	1,000.00	2,000.00	100.0%
25048000 212900 MEDICARE	6,792.80	7,938.00	7,938.00	7,656.00	8,093.00	5.7%
25048000 311100 OFF SUPP	80.10	400.00	400.00	200.00	400.00	100.0%
25048000 311101 CONT OFF	119.65	300.00	300.00	100.00	300.00	200.0%
25048000 311102 PRINTING	.00	150.00	150.00	.00	150.00	.0%
25048000 321100 CHEM SUPP	150.00	150.00	150.00	.00	150.00	.0%
25048000 321101 OP CHEMS	140.95	2,100.00	2,100.00	1,000.00	2,100.00	110.0%
25048000 321102 FIRST AID	217.13	225.00	225.00	60.00	225.00	275.0%
25048000 321103 PROP CHEM	.00	200.00	200.00	.00	200.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25048000	321200	JAN SUPP	522.17	750.00	750.00	750.00	750.00	.0%
25048000	321201	JAN CHEMS	.00	250.00	250.00	.00	250.00	.0%
25048000	321202	JAN PAPER	.00	300.00	300.00	125.00	300.00	140.0%
25048000	321401	FUEL	27,053.03	33,000.00	33,000.00	25,000.00	35,000.00	40.0%
25048000	321402	OIL/OTHER	938.96	1,500.00	2,300.00	2,300.00	2,300.00	.0%
25048000	321500	MISC SUPP	545.18	1,000.00	1,000.00	800.00	1,000.00	25.0%
25048000	321501	SUPP SPEC	2,564.75	2,500.00	2,500.00	2,500.00	2,500.00	.0%
25048000	331100	R&M RADIO	1,171.20	1,195.00	1,195.00	1,195.00	1,195.00	.0%
25048000	331101	RAD/MARCS	2,160.00	2,160.00	2,160.00	2,160.00	2,160.00	.0%
25048000	331200	R&M VEH	9,145.58	10,000.00	10,000.00	8,000.00	5,000.00	-37.5%
25048000	331300	R&M EQUIP	25,954.66	40,000.00	38,750.00	38,750.00	40,000.00	3.2%
25048000	331301	R&M OFF	.00	255.00	255.00	.00	255.00	.0%
25048000	331302	R&M NL EQ	331.34	4,000.00	4,000.00	3,000.00	4,000.00	33.3%
25048000	331400	R&M B&G	712.74	1,000.00	23,388.93	23,388.00	1,000.00	-95.7%
25048000	331600	R&M STREET	1,922.62	5,000.00	5,000.00	5,000.00	5,000.00	.0%
25048000	331700	R&M CURBS	.00	2,000.00	2,000.00	1,000.00	2,000.00	100.0%
25048000	331800	R&M WALKS	.00	500.00	500.00	500.00	500.00	.0%
25048000	331900	R&M W/S	43,557.91	55,000.00	41,200.00	41,200.00	55,000.00	33.5%
25048000	332000	MISC TOOLS	1,347.26	2,500.00	2,500.00	2,500.00	2,500.00	.0%
25048000	332100	SMALL EQ	3,702.44	10,000.00	10,000.00	2,000.00	10,000.00	400.0%
25048000	441100	PROF SERV	1,871.12	2,400.00	2,250.00	2,400.00	2,400.00	.0%
25048000	441104	RNDOM TEST	919.75	1,000.00	1,000.00	350.00	1,000.00	185.7%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25048000	441603	CO ASSEMT	2,045.38	2,050.00	12,050.00	11,976.00	2,500.00	-79.1%
25048000	441700	SOFTWARE	.00	.00	1,250.00	1,250.00	1,250.00	.0%
25048000	442105	WTR/SWR-IN	2,171.10	2,000.00	2,000.00	2,000.00	2,000.00	.0%
25048000	442201	OUT AEP	19,200.52	23,000.00	24,606.58	16,000.00	23,000.00	43.8%
25048000	443102	POSTAGE	.00	25.00	25.00	10.00	25.00	150.0%
25048000	443103	EXPRS MAIL	.00	200.00	200.00	.00	200.00	.0%
25048000	443104	CELLULAR	2,837.11	4,500.00	4,500.00	4,000.00	4,000.00	.0%
25048000	446100	INS B & E	184.85	200.00	200.00	183.00	220.00	20.2%
25048000	446200	INS VEH	5,738.00	6,300.00	6,300.00	5,921.00	6,300.00	6.4%
25048000	447200	LEASE EQUI	.00	250.00	250.00	.00	250.00	.0%
25048000	448100	PER DEV	215.00	500.00	2,650.00	2,500.00	1,500.00	-40.0%
25048000	448101	REG FEES	445.00	1,000.00	1,000.00	.00	1,000.00	.0%
25048000	448102	MEAL/ROOM	428.61	500.00	500.00	.00	500.00	.0%
25048000	449000	CLAIMS	1,209.06	.00	.00	.00	.00	.0%
25048000	551300	OUT EQUIP	54,989.00	.00	53,000.00	48,197.00	.00	.0%
TOTAL SANITARY SEWER MAINT			944,204.98	1,026,843.00	1,102,838.51	1,071,791.00	1,077,830.00	.6%





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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25049500 STORMWATER MAINT						
25049500 111100 SALARIES	113,177.50	118,158.00	118,158.00	118,914.00	119,264.00	.3%
25049500 111101 OVERTIME	42.55	725.00	725.00	232.00	734.00	216.4%
25049500 111102 CALL OUT	691.40	484.00	484.00	155.00	489.00	215.5%
25049500 111105 LONGEVITY	2,600.00	2,600.00	2,600.00	2,600.00	2,960.00	13.8%
25049500 212100 OPERS	16,297.61	17,076.00	17,076.00	17,067.00	17,283.00	1.3%
25049500 212200 BWC	2,059.02	3,374.00	3,374.00	3,353.00	3,087.00	-7.9%
25049500 212400 MED INS	14,571.84	16,200.00	16,200.00	16,200.00	16,200.00	.0%
25049500 212500 LIFE INS	186.00	186.00	186.00	186.00	186.00	.0%
25049500 212600 UNIFORMS	700.00	700.00	700.00	700.00	700.00	.0%
25049500 212602 SAFETY	.00	300.00	300.00	200.00	300.00	50.0%
25049500 212900 MEDICARE	1,653.64	1,779.00	1,779.00	1,778.00	1,801.00	1.3%
25049500 321500 MISC SUPP	.00	500.00	500.00	100.00	500.00	400.0%
25049500 321501 SUPP SPEC	.00	.00	250.00	150.00	250.00	66.7%
25049500 331200 R&M VEH	1,540.05	5,000.00	5,000.00	3,000.00	5,000.00	66.7%
25049500 331300 R&M EQUIP	42,617.16	15,000.00	15,000.00	9,000.00	15,000.00	66.7%
25049500 331302 R&M NL EQ	.00	500.00	500.00	200.00	500.00	150.0%
25049500 331900 R&M W/S	3,535.00	3,000.00	3,000.00	2,500.00	3,000.00	20.0%
25049500 331902 R&M CATCH	14,101.42	18,500.00	18,500.00	18,500.00	18,500.00	.0%
25049500 332000 MISC TOOLS	.00	300.00	300.00	150.00	300.00	100.0%
25049500 332100 SMALL EQ	4,920.00	8,000.00	8,000.00	1,000.00	8,000.00	700.0%
25049500 441000 REG PERM	.00	2,000.00	2,000.00	1,962.00	2,000.00	1.9%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 118  
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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25049500 441100 PROF SERV	.00	5,000.00	4,750.00	.00	5,000.00	.0%
25049500 441104 RNDOM TEST	69.00	250.00	250.00	210.00	250.00	19.0%
25049500 441105 TIME/SERV	28,070.45	50,000.00	50,000.00	30,000.00	50,000.00	66.7%
25049500 448901 W/S UNCOLL	184.40	500.00	500.00	500.00	500.00	.0%
25049500 551300 OUT EQUIP	.00	.00	480,000.00	479,209.00	.00	.0%
TOTAL STORMWATER MAINT	247,017.04	270,132.00	750,132.00	707,866.00	271,804.00	-61.6%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 119  
bgnyrpts

PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25060200 2001 EPA LOAN DS						
25060200 653100 DS PRINC	.00	201,930.99	201,930.99	201,930.99	205,439.50	1.7%
25060200 653200 DS INT	13,356.91	11,625.19	11,625.19	11,625.19	8,116.68	-30.2%
TOTAL 2001 EPA LOAN DS	13,356.91	213,556.18	213,556.18	213,556.18	213,556.18	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 120  
bgnyrpts

PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25060300 2000 EPA LOAN DS						
25060300 653100 DS PRINC	.00	2,271,554.87	2,271,554.87	2,271,554.87	2,371,674.12	4.4%
25060300 653200 DS INT	155,790.27	122,443.91	122,443.91	122,443.91	53,554.53	-56.3%
TOTAL 2000 EPA LOAN DS	155,790.27	2,393,998.78	2,393,998.78	2,393,998.78	2,425,228.65	1.3%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 121  
bgnyrpts

PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25061000 WATER POLLUTION CONTROL						
25061000 111100 SALARIES	923,804.51	956,638.00	956,638.00	943,382.00	975,022.00	3.4%
25061000 111101 OVERTIME	2,204.21	17,062.00	17,062.00	2,000.00	17,396.00	769.8%
25061000 111102 CALL OUT	755.77	2,438.00	2,438.00	1,077.00	2,486.00	130.8%
25061000 111103 RETIRE SET	46,623.62	.00	.00	.00	.00	.0%
25061000 111105 LONGEVITY	19,390.00	18,320.00	18,320.00	18,320.00	19,000.00	3.7%
25061000 212100 OPERS	132,073.83	139,225.00	139,225.00	135,554.00	141,947.00	4.7%
25061000 212200 BWC	17,529.38	27,516.00	27,516.00	26,627.00	25,348.00	-4.8%
25061000 212400 MED INS	206,861.07	278,105.00	278,105.00	199,602.00	223,087.00	11.8%
25061000 212500 LIFE INS	1,457.00	1,581.00	1,581.00	1,457.00	1,488.00	2.1%
25061000 212600 UNIFORMS	3,800.00	3,875.00	3,875.00	3,700.00	3,875.00	4.7%
25061000 212601 OUTERWEAR	269.00	500.00	500.00	200.00	500.00	150.0%
25061000 212602 SAFETY	283.99	500.00	685.00	300.00	500.00	66.7%
25061000 212900 MEDICARE	12,756.33	14,508.00	14,508.00	14,136.00	14,794.00	4.7%
25061000 311100 OFF SUPP	838.15	900.00	900.00	300.00	900.00	200.0%
25061000 311101 CONT OFF	335.97	650.00	650.00	460.00	650.00	41.3%
25061000 311102 PRINTING	182.23	400.00	400.00	200.00	400.00	100.0%
25061000 321000 LAB SUPP	11,548.14	12,000.00	12,000.00	12,000.00	12,000.00	.0%
25061000 321100 CHEM SUPP	621.14	750.00	750.00	300.00	750.00	150.0%
25061000 321101 OP CHEMS	63,470.46	80,000.00	87,485.38	87,485.00	80,000.00	-8.6%
25061000 321102 FIRST AID	49.30	200.00	200.00	200.00	200.00	.0%
25061000 321103 PROP CHEM	337.34	600.00	600.00	400.00	600.00	50.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 122  
bgnyrpts

PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25061000	321200	JAN SUPP	1,705.71	1,600.00	2,624.99	2,600.00	2,000.00	-23.1%
25061000	321201	JAN CHEMS	.00	350.00	350.00	150.00	350.00	133.3%
25061000	321202	JAN PAPER	128.25	1,000.00	1,000.00	300.00	800.00	166.7%
25061000	321401	FUEL	16,139.67	27,678.00	27,678.00	16,000.00	21,000.00	31.3%
25061000	321402	OIL/OTHER	2,070.72	2,500.00	2,500.00	1,500.00	2,500.00	66.7%
25061000	321500	MISC SUPP	2,481.52	3,000.00	3,000.00	3,000.00	3,000.00	.0%
25061000	331100	R&M RADIO	1,193.52	1,218.00	1,218.00	1,218.00	1,218.00	.0%
25061000	331101	RAD/MARCS	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	.0%
25061000	331200	R&M VEH	9,335.25	17,000.00	16,000.00	10,000.00	17,000.00	70.0%
25061000	331300	R&M EQUIP	82,933.73	100,000.00	119,211.00	119,211.00	100,000.00	-16.1%
25061000	331301	R&M OFF	682.70	1,000.00	1,000.00	1,000.00	1,000.00	.0%
25061000	331302	R&M NL EQ	3,831.26	3,000.00	3,000.00	1,600.00	3,000.00	87.5%
25061000	331400	R&M B&G	1,678.52	5,000.00	5,000.00	1,500.00	5,000.00	233.3%
25061000	331401	R&M SCAPE	.00	500.00	500.00	.00	500.00	.0%
25061000	331901	RM PUMP ST	72,986.66	50,000.00	71,000.00	71,000.00	70,000.00	-1.4%
25061000	332000	MISC TOOLS	1,838.86	2,000.00	3,000.00	2,000.00	2,000.00	.0%
25061000	332100	SMALL EQ	10,738.48	15,000.00	16,700.00	16,700.00	15,000.00	-10.2%
25061000	332300	MERCURY	.00	1,000.00	1,000.00	.00	500.00	.0%
25061000	441000	REG PERM	22,512.00	21,550.00	21,550.00	20,550.00	21,550.00	4.9%
25061000	441100	PROF SERV	27,760.78	70,000.00	67,539.40	45,000.00	60,000.00	33.3%
25061000	441103	TRASH SERV	756.00	840.00	840.00	840.00	840.00	.0%
25061000	441104	RNDOM TEST	707.00	1,260.00	1,260.00	1,000.00	1,260.00	26.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 123  
bgnyrpts

PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25061000	441400	LEG/FIN SE	.00	.00	20,000.00	20,000.00	.00	.0%
25061000	441500	COMP SERV	20,984.00	19,676.00	19,676.00	19,676.00	20,267.00	3.0%
25061000	441700	SOFTWARE	.00	7,500.00	7,500.00	.00	7,500.00	.0%
25061000	442101	AEP (IN)	455,714.06	525,000.00	499,000.00	450,000.00	525,000.00	16.7%
25061000	442105	WTR/SWR-IN	4,640.22	5,000.00	5,000.00	5,000.00	5,000.00	.0%
25061000	442201	OUT AEP	57,700.58	60,000.00	60,867.32	60,000.00	60,000.00	.0%
25061000	442204	OUT HWE	3,176.32	3,800.00	3,800.00	3,800.00	3,800.00	.0%
25061000	442205	OUT W/S	391.36	650.00	650.00	650.00	650.00	.0%
25061000	443102	POSTAGE	71.15	450.00	450.00	150.00	450.00	200.0%
25061000	443103	EXPRS MAIL	76.36	250.00	250.00	250.00	250.00	.0%
25061000	443104	CELLULAR	2,655.53	2,670.00	2,670.00	2,844.00	2,448.00	-13.9%
25061000	445100	ADVERTIS	.00	200.00	200.00	140.00	200.00	42.9%
25061000	446100	INS B & E	28,586.83	32,025.00	32,025.00	29,446.00	32,025.00	8.8%
25061000	446200	INS VEH	3,299.00	3,464.00	3,464.00	3,440.00	3,517.00	2.2%
25061000	447100	LEASE LAND	.00	14,078.00	14,078.00	.00	14,078.00	.0%
25061000	447200	LEASE EQUI	.00	3,500.00	3,500.00	.00	3,500.00	.0%
25061000	447201	PAGERS	169.00	170.00	270.00	270.00	170.00	-37.0%
25061000	448100	PER DEV	1,555.00	2,000.00	2,000.00	1,500.00	2,000.00	33.3%
25061000	448101	REG FEES	1,095.00	1,500.00	1,500.00	1,000.00	1,500.00	50.0%
25061000	448102	MEAL/ROOM	1,285.83	1,500.00	1,500.00	.00	1,500.00	.0%
25061000	448600	REFUNDS	.00	.00	.00	.00	.00	.0%
25061000	448802	AWARDS	200.00	200.00	200.00	.00	200.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25061000 448901 W/S UNCOLL	1,508.69	3,000.00	3,000.00	3,000.00	3,000.00	.0%
25061000 449200 O/S EXP	.52	.00	.00	.00	.00	.0%
25061000 551300 OUT EQUIP	39,930.29	.00	207,653.10	207,557.00	.00	.0%
25061000 551400 OUT IMPROV	.00	.00	.00	.00	.00	.0%
25061000 761400 OPXFER OUT	637,543.00	658,951.00	658,951.00	658,951.00	676,197.00	2.6%
TOTAL WATER POLLUTION CONTRO	2,967,054.81	3,228,648.00	3,479,414.19	3,232,343.00	3,214,513.00	-.6%





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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25061200 14 WPC BAR SCREEN DS						
25061200 653200 DS INT	1,320.00	.00	.00	.00	.00	.0%
TOTAL 14 WPC BAR SCREEN DS	1,320.00	.00	.00	.00	.00	.0%
TOTAL WATER POLLUTION CONTRO	4,328,744.01	7,133,177.96	7,939,939.66	7,619,554.96	7,202,931.83	-5.5%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

PARKING FACILITIES FUND		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25075000	PARKING ENFORCEMENT						
25075000	111100 SALARIES	43,160.73	54,790.00	55,490.00	56,883.00	57,561.00	1.2%
25075000	111105 LONGEVITY	.00	.00	.00	.00	.00	.0%
25075000	212100 OPERS	6,042.60	7,671.00	7,671.00	7,965.00	8,054.00	1.1%
25075000	212200 BWC	761.30	1,507.00	1,507.00	1,567.00	1,448.00	-7.6%
25075000	212400 MED INS	7,127.28	9,823.00	9,823.00	10,032.00	10,166.00	1.3%
25075000	212500 LIFE INS	100.81	140.00	140.00	140.00	140.00	.0%
25075000	212600 UNIFORMS	359.82	500.00	100.00	100.00	500.00	400.0%
25075000	212601 OUTERWEAR	296.25	300.00	.00	.00	300.00	.0%
25075000	212900 MEDICARE	614.76	794.00	794.00	815.00	843.00	3.4%
25075000	311101 CONT OFF	62.72	350.00	350.00	161.00	350.00	117.4%
25075000	311102 PRINTING	4,426.21	2,100.00	2,100.00	1,700.00	2,050.00	20.6%
25075000	321401 FUEL	901.17	1,029.00	2,829.00	2,322.00	2,572.00	10.8%
25075000	321500 MISC SUPP	787.50	.00	.00	.00	.00	.0%
25075000	321501 SUPP SPEC	.00	.00	.00	.00	120.00	.0%
25075000	331100 R&M RADIO	88.32	90.00	90.00	90.00	90.00	.0%
25075000	331101 RAD/MARCS	240.00	240.00	240.00	240.00	240.00	.0%
25075000	331200 R&M VEH	73.67	2,500.00	2,050.00	1,302.00	2,000.00	53.6%
25075000	331300 R&M EQUIP	.00	120.00	120.00	.00	.00	.0%
25075000	332000 MISC TOOLS	249.48	30.00	30.00	14.00	.00	.0%
25075000	332100 SMALL EQ	3,697.95	400.00	400.00	355.00	.00	.0%
25075000	441104 RNDOM TEST	220.00	55.00	55.00	.00	55.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

PARKING FACILITIES FUND			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25075000	441700	SOFTWARE	7,136.07	8,000.00	6,200.00	5,850.00	5,850.00	.0%
25075000	442201	OUT AEP	411.48	530.00	730.00	519.00	519.00	.0%
25075000	443102	POSTAGE	377.99	324.00	574.00	455.00	465.00	2.2%
25075000	443104	CELLULAR	147.24	480.00	480.00	441.00	480.00	8.8%
25075000	446100	INS B & E	16.39	18.00	18.00	17.00	18.00	5.9%
25075000	446200	INS VEH	202.00	213.00	213.00	205.00	216.00	5.4%
25075000	448500	TAX PAY	3,247.98	3,500.00	3,250.00	3,218.00	3,379.00	5.0%
25075000	448600	REFUNDS	.00	.00	250.00	235.00	.00	.0%
25075000	448900	BAD DEBT	35.00	.00	.00	.00	.00	.0%
25075000	551300	OUT EQUIP	.00	.00	.00	.00	.00	.0%
25075000	761600	CIXFER OUT	.00	.00	.00	.00	.00	.0%
TOTAL PARKING ENFORCEMENT			80,784.72	95,504.00	95,504.00	94,626.00	97,416.00	2.9%
TOTAL PARKING FACILITIES FUN			80,784.72	95,504.00	95,504.00	94,626.00	97,416.00	2.9%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SWIMMING POOL FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
25076000 SWIMMING POOL						
25076000 321500 MISC SUPP	134.43	500.00	500.00	500.00	700.00	40.0%
25076000 321501 SUPP SPEC	.00	200.00	200.00	200.00	200.00	.0%
25076000 331300 R&M EQUIP	25,297.37	8,000.00	11,786.00	11,786.00	8,000.00	-32.1%
25076000 331400 R&M B&G	12,448.65	45,000.00	23,814.00	23,800.00	45,000.00	89.1%
25076000 332000 MISC TOOLS	61.74	600.00	600.00	600.00	600.00	.0%
25076000 332100 SMALL EQ	356.63	5,000.00	1,100.00	1,087.00	5,000.00	360.0%
25076000 441000 REG PERM	1,195.00	1,500.00	1,500.00	1,485.00	1,685.00	13.5%
25076000 441100 PROF SERV	.00	2,000.00	18,300.00	18,300.00	2,000.00	-89.1%
25076000 441105 TIME/SERV	23,559.02	24,000.00	29,000.00	29,000.00	26,000.00	-10.3%
25076000 442101 AEP (IN)	4,800.77	4,613.00	5,138.00	5,138.00	5,400.00	5.1%
25076000 442102 COLUMB GAS	259.71	295.00	295.00	200.00	300.00	50.0%
25076000 446100 INS B & E	441.55	465.00	465.00	455.00	480.00	5.5%
25076000 448800 MISC	21,337.40	30,000.00	29,475.00	25,000.00	30,000.00	20.0%
25076000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
25076000 551400 OUT IMPROV	.00	.00	.00	.00	.00	.0%
25076000 761600 CIXFERS OU	.00	.00	.00	.00	.00	.0%
TOTAL SWIMMING POOL	89,892.27	122,173.00	122,173.00	117,551.00	125,365.00	6.6%
TOTAL SWIMMING POOL FUND	89,892.27	122,173.00	122,173.00	117,551.00	125,365.00	6.6%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

CENTRAL STORES INTER SERV	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
26063000 INTERNAL SERV CENTRAL STORES						
26063000 311100 OFF SUPP	.00	1,500.00	1,500.00	1,000.00	1,500.00	50.0%
26063000 311101 CONT OFF	6,705.57	15,000.00	15,000.00	7,000.00	15,000.00	114.3%
26063000 311102 PRINTING	1,010.00	4,200.00	4,200.00	2,000.00	4,200.00	110.0%
26063000 331301 R&M OFF	2,336.08	3,000.00	3,000.00	2,616.00	3,000.00	14.7%
26063000 443103 EXPRS MAIL	1,034.12	2,500.00	2,500.00	1,397.00	2,500.00	79.0%
26063000 448802 AWARDS	.00	2,400.00	2,400.00	.00	2,400.00	.0%
TOTAL INTERNAL SERV CENTRAL	11,085.77	28,600.00	28,600.00	14,013.00	28,600.00	104.1%
TOTAL CENTRAL STORES INTER S	11,085.77	28,600.00	28,600.00	14,013.00	28,600.00	104.1%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SELF INSURANCE FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
26066000 SELF INSURANCE						
26066000 441100 PROF SERV	20,500.00	18,000.00	18,000.00	14,000.00	18,000.00	28.6%
26066000 446300 INS LIAB	106,631.00	115,000.00	115,000.00	115,000.00	117,600.00	2.3%
26066000 449000 CLAIMS	10,268.99	60,000.00	60,000.00	20,000.00	60,000.00	200.0%
TOTAL SELF INSURANCE	137,399.99	193,000.00	193,000.00	149,000.00	195,600.00	31.3%
TOTAL SELF INSURANCE FUND	137,399.99	193,000.00	193,000.00	149,000.00	195,600.00	31.3%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

CIT ADMINISTRATION FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
27047000 CIT ADMINISTRATION						
27047000 111100 SALARIES	230,949.18	267,449.00	275,299.00	275,265.00	272,991.00	-.8%
27047000 111101 OVERTIME	187.49	700.00	700.00	.00	700.00	.0%
27047000 111103 RETIR SETT	.00	.00	.00	.00	69,510.00	.0%
27047000 111105 LONGEVITY	2,340.00	2,340.00	2,340.00	2,340.00	90.00	-96.2%
27047000 111300 TEMP PTIME	647.50	1,168.00	1,168.00	502.00	.00	-100.0%
27047000 111500 PARTTIME	.00	20,763.00	20,763.00	16,167.00	20,815.00	28.7%
27047000 212100 OPERS	32,764.77	40,939.00	41,174.00	41,169.00	41,244.00	.2%
27047000 212200 BWC	4,128.72	8,042.00	8,102.00	8,093.00	7,365.00	-9.0%
27047000 212400 MED INS	39,431.68	65,841.00	57,666.00	49,190.00	53,910.00	9.6%
27047000 212500 LIFE INS	480.50	651.00	651.00	535.00	565.00	5.6%
27047000 212900 MEDICARE	3,283.63	4,241.00	4,271.00	4,267.00	4,272.00	.1%
27047000 311100 OFF SUPP	1,579.85	1,110.00	1,410.00	1,248.00	1,882.00	50.8%
27047000 311101 CONT OFF	1,542.37	1,550.00	1,550.00	1,550.00	1,650.00	6.5%
27047000 311102 PRINTING	17,533.24	19,978.00	19,978.00	19,378.00	19,945.00	2.9%
27047000 321200 JAN SUPP	.00	35.00	35.00	35.00	35.00	.0%
27047000 321500 MISC SUPP	50.45	65.00	765.00	65.00	65.00	.0%
27047000 331301 R&M OFF	1,494.80	3,287.00	4,283.00	1,700.00	2,240.00	31.8%
27047000 332000 MISC TOOLS	745.42	600.00	700.00	583.00	500.00	-14.2%
27047000 332100 SMALL EQ	19,583.91	12,840.00	17,340.00	12,947.00	7,190.00	-44.5%
27047000 440900 CLERK SERV	2,560.54	.00	.00	.00	.00	.0%
27047000 440901 TEMP AGENC	74,079.11	42,600.00	42,600.00	35,800.00	36,500.00	2.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

CIT ADMINISTRATION FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
27047000 441100 PROF SERV	9,083.17	14,055.00	14,055.00	10,725.00	10,875.00	1.4%
27047000 441101 CLEAN SER	.00	.00	.00	.00	300.00	.0%
27047000 441104 RNDOM TEST	440.00	515.00	1,090.00	900.00	.00	-100.0%
27047000 441301 STATE DEDU	706.30	3,000.00	3,000.00	1,200.00	1,200.00	.0%
27047000 441400 LEG/FIN SE	91,879.00	90,000.00	90,000.00	85,000.00	95,000.00	11.8%
27047000 441500 COMP SERV	17,204.00	18,262.00	18,262.00	18,262.00	19,104.00	4.6%
27047000 441700 SOFTWARE	5,045.09	8,900.00	7,900.00	4,500.00	7,000.00	55.6%
27047000 443102 POSTAGE	31,331.52	39,249.00	39,249.00	32,128.00	35,126.00	9.3%
27047000 446400 INS SURETY	.00	.00	.00	.00	750.00	.0%
27047000 447200 LEASE EQUI	624.00	698.00	698.00	654.00	698.00	6.7%
27047000 448100 PER DEV	345.00	402.00	402.00	348.00	417.00	19.8%
27047000 448101 REG FEES	500.00	900.00	900.00	200.00	560.00	180.0%
27047000 448102 MEAL/ROOM	1,380.73	1,675.00	400.00	112.00	1,650.00	1373.2%
27047000 448600 REFUNDS	413,428.90	550,000.00	550,000.00	470,000.00	550,000.00	17.0%
27047000 449200 O/S EXP	.00	.00	4.00	4.00	.00	.0%
27047000 761400 OPXFER OUT	19,912,380.00	22,418,916.00	18,378,516.00	18,178,500.00	16,302,500.00	-10.3%
TOTAL CIT ADMINISTRATION	20,917,730.87	23,640,771.00	19,605,271.00	19,273,367.00	17,566,649.00	-8.9%
TOTAL CIT ADMINISTRATION FUN	20,917,730.87	23,640,771.00	19,605,271.00	19,273,367.00	17,566,649.00	-8.9%





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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

POLICE PENSION FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
27078000 POLICE PENSION						
27078000 441300 CO AUD DED	4,324.55	5,500.00	5,500.00	5,500.00	6,500.00	18.2%
27078000 761400 OPXFER OUT	247,967.30	230,000.00	230,000.00	283,800.00	265,500.00	-6.4%
TOTAL POLICE PENSION	252,291.85	235,500.00	235,500.00	289,300.00	272,000.00	-6.0%
TOTAL POLICE PENSION FUND	252,291.85	235,500.00	235,500.00	289,300.00	272,000.00	-6.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

FIRE PENSION FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
27079000 FIRE PENSION						
27079000 441300 CO AUD DED	4,324.55	5,500.00	5,500.00	5,500.00	6,500.00	18.2%
27079000 761400 OPXFER OUT	247,967.30	230,000.00	230,000.00	283,800.00	265,500.00	-6.4%
TOTAL FIRE PENSION	252,291.85	235,500.00	235,500.00	289,300.00	272,000.00	-6.0%
TOTAL FIRE PENSION FUND	252,291.85	235,500.00	235,500.00	289,300.00	272,000.00	-6.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20211 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

CEMETERY TRUST FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
27086000 CEMETERY TRUST						
27086000 761400 OPXFER OUT	34,490.62	18,000.00	18,000.00	12,750.00	13,300.00	4.3%
TOTAL CEMETERY TRUST	34,490.62	18,000.00	18,000.00	12,750.00	13,300.00	4.3%
TOTAL CEMETERY TRUST FUND	34,490.62	18,000.00	18,000.00	12,750.00	13,300.00	4.3%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

PRIVATE TRUST FUND	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
27087000 PRIVATE TRUSTS						
27087000 761400 OPXFER OUT	2,437.84	2,500.00	2,500.00	2,542.00	2,800.00	10.1%
TOTAL PRIVATE TRUSTS	2,437.84	2,500.00	2,500.00	2,542.00	2,800.00	10.1%
TOTAL PRIVATE TRUST FUND	2,437.84	2,500.00	2,500.00	2,542.00	2,800.00	10.1%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SIDEWALK SPECIAL ASSESSMENTS	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
28020000 SIDEWALKS SPECIAL ASSESSMENTS						
28020000 653100 DS PRINC	.00	.00	.00	.00	.00	.0%
28020000 653200 DS INT	.00	.00	.00	.00	.00	.0%
28020000 761400 OPXFER OUT	317.61	.00	.00	304.52	.00	.0%
TOTAL SIDEWALKS SPECIAL ASSE	317.61	.00	.00	304.52	.00	-100.0%
TOTAL SIDEWALK SPECIAL ASSES	317.61	.00	.00	304.52	.00	-100.0%



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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 2021 2021 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

STORM SEWER SPEC ASSESS	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 PROJECTION	2021 COUNCIL	PCT CHANGE
28030000 STORM SPECIAL ASSESSMENTS						
28030000 653100 DS PRINC	.00	21,000.00	21,000.00	21,000.00	21,000.00	.0%
28030000 653200 DS INT	2,315.70	1,757.70	1,757.70	1,757.70	1,171.80	-33.3%
TOTAL STORM SPECIAL ASSESSME	2,315.70	22,757.70	22,757.70	22,757.70	22,171.80	-2.6%
TOTAL STORM SEWER SPEC ASSES	2,315.70	22,757.70	22,757.70	22,757.70	22,171.80	-2.6%
GRAND TOTAL	70,280,333.82	77,170,769.98	78,528,069.89	71,882,898.62	69,953,833.05	-2.7%

\*\* END OF REPORT - Generated by Ginger Sampson \*\*

# City of Findlay Permanent Budget Presentation Package

STRUCTURE & PROCESS

FINANCIAL SUMMARIES

CAPITAL & DEBT

REVENUES

EXPENSES

**STRATEGIC PLANNING**

## STRATEGIC & LONG-TERM PLANNING

*“Purpose for involving the public is to assure that they (public officials) are getting the public’s perspective rather than only that of a small number of highly vocal special interest groups...”*

*- Government Finance Officers Association February 2009*

*“The approach is fairly simple, but the exercise of subjecting ideas to a formal evaluation process can help decision makers look past the emotional component of decisions and provide evidence to counteract short-sighted, politically motivated decision making.”*

*- Government Finance Officers Association July 2015*

### PLANNING COMMUNITY REFERENCES

- **Government Finance Officers Association (GFOA) – GFOA Best Practice: Public Participation in Planning, Budgeting and Performance Management**
- **The Civic Federation – Long-Term Financial Planning Process**
- **GFOA – Planning Components**
- **GFOA Best Practice: Long-Term Financial Planning (Budget)**
- **Skinny Ohio – Office of the Ohio Auditor of State**

### PLANNING COMPONENTS FOR CONSIDERATION

- **A 10-year ‘potential’ capital projects list**
- **A study of the existing water line, sewer line, and storm line infrastructure needs**
- **A full 5-year operations forecast**
- **An Operations Budget contingency plan for significant revenue shortfall**
- **A long-term debt plan**



**Adopted Proposal to the Findlay City Council**

Addition of Strategic Planning Committee

August 1, 2017

**Objective:** To establish a Strategic Planning Committee (SPC) as the sixth standing committee under Council’s Rules of Procedure.

**Plan:** As a representative form of government one of Council’s main responsibilities should be to set the overall directions and goals for the municipality. The SPC will be the central location for strategic planning in the City of Findlay. This committee will be tasked with completing and regularly updating a five (5) year Strategic Plan.

**Representatives:** The Strategic Planning Committee will have the following voting members: Three (3) At-Large elected city council members, two (2) Ward council members, the chairperson of the Appropriations committee (if not an At-Large council member), the Mayor, the City Auditor. The Ward council members, along with the committee chair person would be chosen by the committee formed by the Council President Pro Tempore as per Council’s Rules of Procedure (see Section IV (A) of the Rules of Procedure. The committee chairperson will be one of the At-Large council members. [Note: The total committee size would be 8 unless the Appropriations chair is an At-large council person then the total would be 7.]

**Function:** The main function of the SPC would be to keep and maintain the long-term strategic plan for the city. The Strategic Planning process will be outlined at a later date. The SPC would meet on a regularly scheduled monthly date with additional meetings as needed.

**Annual Timeline:**

January – June**	Council members hold constituent meetings to gather strategic planning information.
July	SPC hears requests and other information gathered at constituent meetings by council members.
August	SPC hears Mayor’s strategic requests and finalizes the Strategic plan. Plan is submitted to council to be considered at the first meeting in September.
September	Council debates and approves the Strategic Plan and submits to Mayor for budgeting purposes.

\*\*Annually each Ward council person would be responsible for holding at least one community meeting in their respective ward where they would solicit feedback and ideas from their constituents. The At-Large council persons, in a similar fashion, would be the representatives for the business, non-profit and other groups within the city and would solicit feedback from those groups. In this manner all citizens and entities will have an avenue for communicating to the local government. The administration, through the Mayor, will also be a part of the information gathering process and would bring items specific to city operations to the SPC.

## **Mayor's Department Proposals including – Financial Vision, People Investments, Operations and Services**

**Charts follow for:**

### **2020 Department Budget Proposals**

**Police Department**

**Fire Department**

**Computer Services**

**Zoning Department**

**City Income Tax**

**Airport**

**Engineering**

**Public Works**

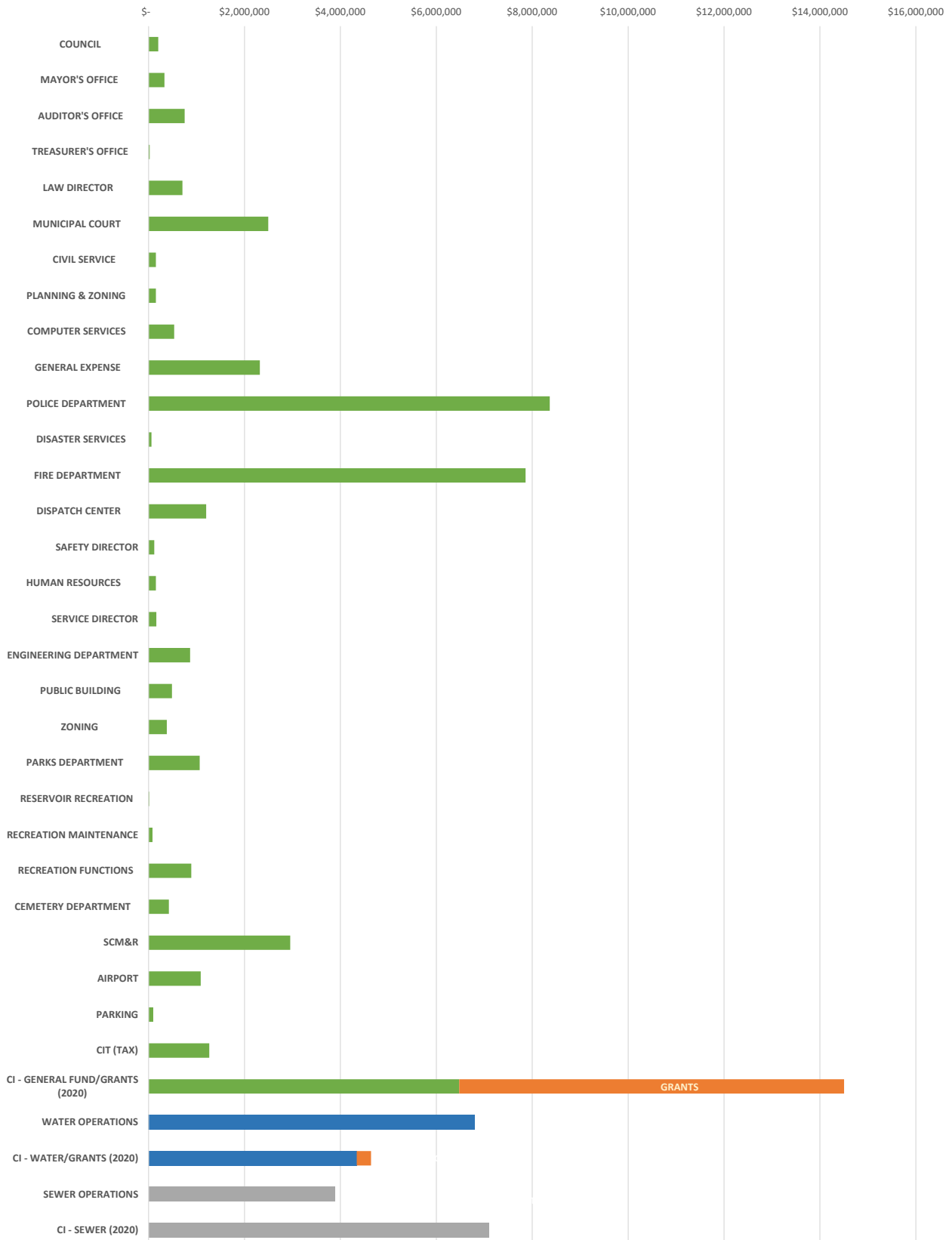
**Recreation Functions**

**Water Pollution Control**

**Water Department**

**Administration**

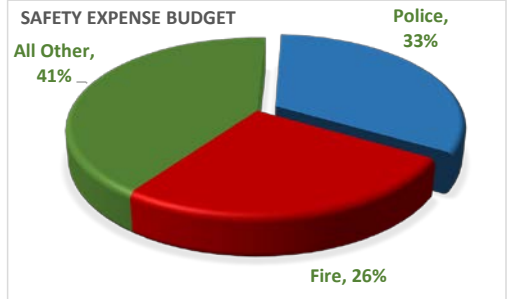
## 2021 Department Budget Proposals



FINANCIAL VISION	BUDGET		2018 actual	2019 actual	2020 projection	Original 2020 request	2021 request	\$ change from 2020 request to 2021 request	% change from 2020 request to 2021 request
	PD	Personal Services	\$ 6,680,164	\$ 6,778,828	\$ 7,332,442	\$ 7,699,576	\$ 7,658,864	\$ (40,712)	-0.53%
		Other	\$ 511,780	\$ 619,021	\$ 631,811	\$ 670,693	\$ 706,653	\$ 35,960	5.36%
	Dispatch	Personal Services	\$ 868,264	\$ 917,899	\$ 931,741	\$ 941,341	\$ 1,034,783	\$ 93,442	9.93%
		Other	\$ 225,522	\$ 166,338	\$ 164,372	\$ 181,035	\$ 165,994	\$ (15,041)	-8.31%
	Parking	Personal Services	\$ 70,076	\$ 58,464	\$ 77,502	\$ 75,525	\$ 79,012	\$ 3,487	4.62%
		Other	\$ 16,572	\$ 22,321	\$ 17,124	\$ 19,979	\$ 18,404	\$ (1,575)	-7.88%
	Disaster Services	Other	\$ 46,908	\$ 50,046	\$ 51,482	\$ 55,647	\$ 61,114	\$ 5,467	9.82%
	<b>TOTAL</b>		\$ 8,419,286	\$ 8,612,917	\$ 9,206,474	\$ 9,643,796	\$ 9,724,824	\$ 81,028	0.84%

**BUDGET HIGHLIGHTS**

- Contractual 1.31% wage increases
- Increased training opportunities for officers and dispatchers. Covid caused a number of planned courses in 2020 to be cancelled, so catch up is required
- Plans for retirements (2 officers)
- Increase dispatcher manpower to 12



STAFFING	2017	2018	2019	2020	2021
Police Dept.	65	65	65	65	65
Dispatch	11	11	11	11	12
Parking	1	1	1	1	1

**OPERATIONAL 2020 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Purchased SUV patrol vehicles to phase out the last of the patrol sedans
- Completion of the VHF radio project is expected by years end

**OPERATIONAL 2020 ACHIEVEMENTS**

- Implementation of the Brazos e-Citation software in the patrol fleet. This interfaces with the Records Management System and Computer Aided Dispatch (Tyler Technology System). This completion is expected by years end.
- Backup VHF radio system due to go live by the end of the year
- Passed annual CALEA review

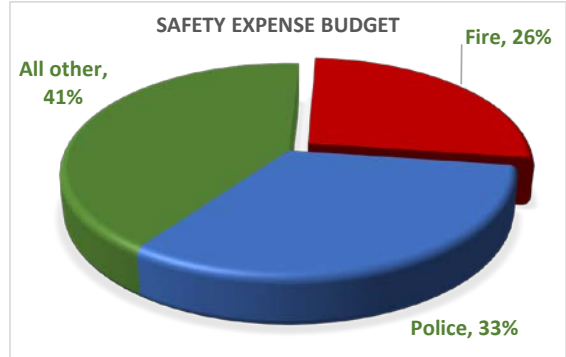
**OPERATIONAL 2021 OBJECTIVES**

- Re-purpose the old city gym in the Parker building to accommodate a training room capable of hosting larger training sessions, both static and dynamic, for the PD and other city departments
- Improvement to the Dispatch work stations
- Utilize Tyler Technology Records Management System for the extraction and analysis of data
- Assist with security camera updates at city facilities

FINANCIAL VISION	BUDGET	2018 actual	2019 actual	2020 projection	Original 2020 request	2021 request	\$ change from 2020 request to 2021 request	% change from 2020 request to 2021 request
	Personal Services	\$ 6,735,068	\$ 6,914,413	\$ 7,216,263	\$ 7,522,702	\$ 7,453,213	\$ (69,489)	-0.92%
	Other	\$ 372,930	\$ 353,761	\$ 373,582	\$ 409,373	\$ 409,516	\$ 143	0.03%
	<b>TOTAL</b>	<b>\$ 7,107,998</b>	<b>\$ 7,268,174</b>	<b>\$ 7,589,845</b>	<b>\$ 7,932,075</b>	<b>\$ 7,862,729</b>	<b>\$ (69,346)</b>	<b>-0.87%</b>

**BUDGET HIGHLIGHTS**

- Hire two firefighters to replace a current vacancy and a known 2021 retirement.
- Plan to complete the transition to LED lighting in all apparatus bays by replacing the lights at Station 1.
- Replace various deteriorated windows at Fire Station 4.
- 1.31% contractual wage increase.



STAFFING LEVEL	2017	2018	2019	2020	2021
Total FT	63	64	65	65	65

**OPERATIONAL 2020 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Replaced four overhead doors at Fire Station 1 (funded from operational budget).
- Replaced two overhead doors at Fire Station 3 (funded from operational budget).
- Installed LED lighting in the apparatus bay of Fire Station 2 (funded from operational budget).

**OPERATIONAL 2020 ACHIEVEMENTS**

- Implemented various protocols to protect our personnel during the COVID pandemic.
- Due to pandemic restrictions, Camp 9-1-1 was moved to a virtual format. Public Safety agencies partnered to deliver 387 "Camp 911 Bags" to Hancock County youth, containing items to go along with online safety videos and activities each day.
- Hired three new firefighters to replace retirements.
- Three additional firefighters completed EMT training at the Ohio Fire Academy.
- Promoted former firefighter Gary Clevidence to Captain.
- Firefighters remodeled the Station 3 unused hose tower into a turnout gear room.
- Purchased specialized mechanic tools to allow for in-house brake repair on fire apparatus.
- Installed additional wireless access points in all stations.
- Purchased PS Trax software to eliminate paper truck check & inventory forms and for submitting repair orders. This includes a smartphone app so firefighters can complete these on their devices.
- Installed an electronic Display Board at Fire Station 1 showing apparatus locations, active calls and on duty personnel (Tyler software).
- Five firefighters attended State Fire School (BGSU).

**OPERATIONAL 2020 ACHIEVEMENTS**

- Purchased Paratech Rescue Struts and Roll n Rack hose roller/mover systems through BWC Safety Intervention Grant.
- Received 5 state of the art Thermal Imagers from the Firehouse Subs Foundation.
- Fire Prevention employee Rory Ferguson received certification as Fire Safety Inspector.

**OPERATIONAL 2021 OBJECTIVES**

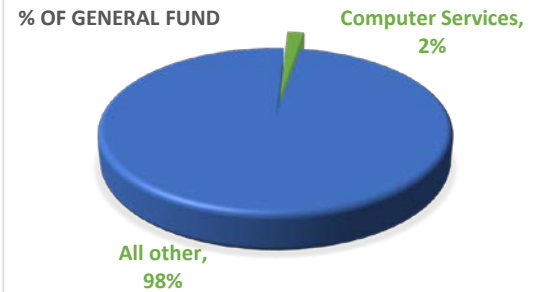
- Complete STRICT Center funding and begin construction.
- Purchase a new fire engine or a quint to replace one of our oldest apparatus.
- Replace a portion of fire department radios, originally purchased in 2007.
- Continue Rory Ferguson's training in fire prevention disciplines (NFPA Plans Examiner).
- Hire 2 firefighters to fill a current vacancy and a known retirement.
- Send three current firefighters to EMT school.
- Send additional TRT members to the Indiana River Rescue School for swift-water training.

FINANCIAL DIVISION

BUDGET	2018 actual	2019 actual	2020 projection	Original 2020 request	2021 request	\$ change from 2020 request to 2021 request	% change from 2020 request to 2021 request
Personal Services	\$ 226,324	\$ 247,305	\$ 269,360	\$ 306,303	\$ 307,819	\$ 1,516	0.49%
Other	\$ 136,125	\$ 191,491	\$ 201,687	\$ 219,060	\$ 226,284	\$ 7,224	3.30%
<b>TOTAL</b>	<b>\$ 362,449</b>	<b>\$ 438,796</b>	<b>\$ 471,047</b>	<b>\$ 525,363</b>	<b>\$ 534,103</b>	<b>\$ 8,740</b>	<b>1.66%</b>

**BUDGET HIGHLIGHTS**

- Computer Services will be maintaining current staffing for 2021
- We are working to keep 2021 budget at or near 2020 numbers
- 1.31% wage increase



STAFFING LEVEL	2017	2018	2019	2020	2021
Total FT/PT	3	3/1	3/1	4	4

OPERATIONAL SERVICES AND

**2020 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Work is continuing on the DR (Disaster Recovery) site but was slowed due to pandemic, we hope to have most major purchases completed by the end of 2020 and full implementation in the first half of 2021.
- Purchase of a new SAN was put on hold this year, and support on existing devices were extended. We did not have adequate time to plan and deploy this system due to other department projects and pandemic related issues. We hope to move forward on this in early 2021.

**2020 ACHIEVEMENTS**

- Enabled redundant path around City fiber loop to allow for seamless failover of connectivity
- Added air-fiber connectivity to water towers for use of new PD VHF radio project.
- Redundant phone server was deployed, which will allow for seamless failover
- Developed plan to integrate Water Treatment SCADA system in to Virtual Failover Cluster
- New panic button system was implemented in Municipal Courts, with plans to expand system to the rest of the City
- Took many additional steps to further secure and segregate the City network

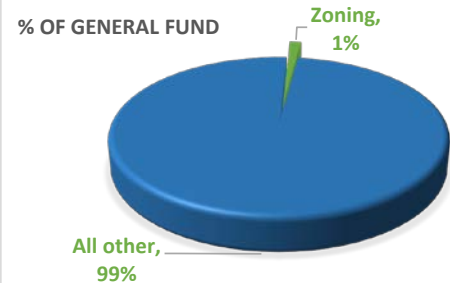
**2021 OBJECTIVES**

- Continue to increase network security via further network segregation, and other measures
- Add physical server to 3rd remote location to increase redundancy of City server infrastructure
- Deploy new SAN to increase speed and reliability of virtual infrastructure
- Finalize implementation of local DR site at the Cube
- Complete rewrite of DR plan utilizing new DR site
- Implement backup wireless connections to remote offices in case of complete fiber failure

FINANCIAL DIVISION	BUDGET	2018 actual	2019 actual	2020 projection	Original 2020 request	2021 request	\$ change from 2020 request to 2021 request	% change from 2020 request to 2021 request
	Personal Services	\$ 247,614	\$ 250,515	\$ 228,833	\$ 237,609	\$ 247,416	\$ 9,807	4.13%
	Other	\$ 36,667	\$ 47,752	\$ 103,459	\$ 136,898	\$ 132,196	\$ (4,702)	-3.43%
	<b>TOTAL</b>	<b>\$ 284,281</b>	<b>\$ 298,268</b>	<b>\$ 332,292</b>	<b>\$ 374,507</b>	<b>\$ 379,612</b>	<b>\$ 5,105</b>	<b>1.36%</b>

**BUDGET HIGHLIGHTS**

- Three fulltime employees on staff
- N.E.A.T. program penalties are proposed from criminal to civil cases in 2021, which will allow for easier ability to clean up properties in violation.
- Budget includes costs for continuing clean-ups, demos, etc.
- 1.31% wage increase



STAFFING LEVEL	2017	2018	2019	2020	2021
Total FT	3	3	4	3	3

**OPERATIONS AND 2020 CAPITAL IMPROVEMENT HIGHLIGHTS**

- N/A

**2020 ACHIEVEMENTS**

- 587 permits closed (as of 11/23/20) +112 from November 2019.
- 34 "Work without permits" discovered (as of 11/23/2020) - average is approximately 20 per year
- Continued training of new CFM
- Major Zoning Map update completed
- Continued to improve processes concerning N.E.A.T.
- Minor update on Residential uses and setbacks to be in harmony with map update
- Completed 8 dilapidated house demos

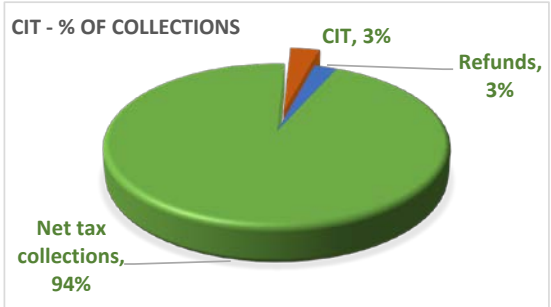
**2021 OBJECTIVES**

- Proposed Zoning code update
- Certify a current employee as a CFM
- Transition to filing cases from criminal case to civil case with zoning code update
- Continue modernization of in-house Zoning Enforcement (record keeping/tracking)
- Continue improving KPIs
- Improve record keeping consistency
- Start a digital inventory of permits and site plans for easier electronic access
- Propose online documentation of cases and tracking for public

FINANCIAL VISION	BUDGET	2018 actual	2019 actual	2020 projection	Original 2020 request	2021 request	\$ change from 2020 request to 2021 request	% change from 2020 request to 2021 request
	Personal Services	\$ 235,680	\$ 314,213	\$ 397,528	\$ 412,134	\$ 471,462	\$ 59,328	14.40%
	Other	\$ 656,227	\$ 691,137	\$ 697,339	\$ 809,721	\$ 792,687	\$ (17,034)	-2.10%
	<b>TOTAL</b>	<b>\$ 891,907</b>	<b>\$ 1,005,351</b>	<b>\$ 1,094,867</b>	<b>\$ 1,221,855</b>	<b>\$ 1,264,149</b>	<b>\$ 42,294</b>	<b>3.46%</b>

**BUDGET HIGHLIGHTS**

- 1.31 percent wage increase
- Increase in Legal 441400 due to suspended 2020 activities and higher anticipated fees and costs adopted by Findlay Municipal Court



STAFFING LEVEL	2017	2018	2019	2020	2021
City Full-Time	4	4	6	6	7-6
PT and Agencies	4-5	4-5	1-3	2-5	2-4

**OPERATIONS AND**

**2020 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Not applicable

**2020 ACHIEVEMENTS**

- Through October, past-due collections are ahead of 2019 by more than 4.28 percent; second highest amount in the eight years that are tracked, despite small claims cases and wage garnishments being suspended for several weeks during the year
- Significant software development in court processing, court documentation, court reporting, and net profit tracking
- Filled full-time vacancy

**2021 OBJECTIVES**

- Successful transition to new Tax Administrator effective January 8
- Successful transition to new software developer
- Continue progress in bringing non-filed accounts to legitimate conclusions
- Continue diligent pursuit of past-due collections
- Enhance existing reports and design new reports to improve revenue projections

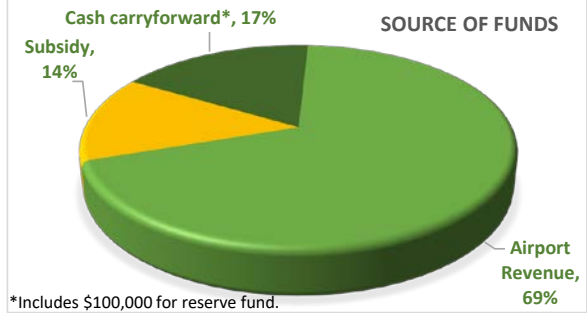


**FINANCIAL VISION**

BUDGET	2018 actual	2019 actual	2020 projection	Original 2020 request	2021 request	\$ change from 2020 request to 2021 request	% change from 2020 request to 2021 request
Personal Services	\$ 358,328	\$ 386,631	\$ 408,738	\$ 415,912	\$ 422,562	\$ 6,650	1.60%
Other	\$ 691,949	\$ 698,214	\$ 437,933	\$ 807,126	\$ 664,709	\$ (142,417)	-17.64%
<b>TOTAL</b>	<b>\$ 1,050,278</b>	<b>\$ 1,084,845</b>	<b>\$ 846,671</b>	<b>\$ 1,223,038</b>	<b>\$ 1,087,271</b>	<b>\$ (135,767)</b>	<b>-11.10%</b>

**BUDGET HIGHLIGHTS**

- Barbara Rodrigues continues to be a shared administrative resource with the Cemetery Department
- Average cost of jet fuel expected to be level with 2020 levels
- 1.31% wage increase



STAFFING LEVEL	2017	2018	2019	2020	2021
Full/Part-time	4/1	4/1	4/1	4/1	4/1

**OPERATIONS AND**

**2020 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Purchased new JD Tractor to replace a unit with nearly 20 years of service.

**2020 ACHIEVEMENTS**

- FY19 ODOT Aviation Direct Grant Project: The project included the replacement and relocation of the windsock and airport beacon onto separate structures on the airfield. The existing tower that housed both pieces of equipment was removed. The rotating beacon light, which had a service life of 60+ years was retained as a historical artifact of the airport.
- Installed new storm drain in terminal building parking lot to alleviate ponding.
- Crack/top sealed and striped the secondary terminal building parking lot after final configuration, post Lima Avenue corridor road project.
- Replaced Terminal Building A/C unit.

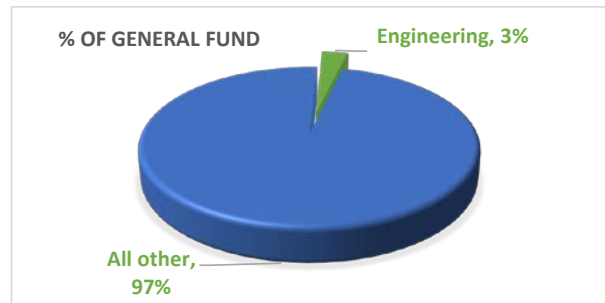
**2021 OBJECTIVES**

- Complete FY19 FAA Grant: Runway 7/25 Rehabilitation; Crack Seal and Remarking.
- Complete FY20 FAA Grant; Rehabilitate Taxiway Alpha (A4-A6).
- Apply for FY21 FAA Grant; North Apron Rehabilitation (Pavement)- Design/Construct
- Fully implement new point-of-sale software.
- Replace Terminal Building Furnace.
- Replace JD6220 Tractor & Snow Blade (19 year unit).

FINANCIAL DIVISION	BUDGET	2018 actual	2019 actual	2020 projection	Original 2020 request	2021 request	\$ change from 2020 request to 2021 request	% change from 2020 request to 2021 request
	Personal Services	\$ 523,584	\$ 535,662	\$ 582,054	\$ 659,593	\$ 658,835	\$ (758)	-0.11%
	Other	\$ 138,844	\$ 127,605	\$ 131,461	\$ 201,246	\$ 205,636	\$ 4,390	2.18%
	<b>TOTAL</b>	<b>\$ 662,428</b>	<b>\$ 663,267</b>	<b>\$ 713,515</b>	<b>\$ 860,839</b>	<b>\$ 864,471</b>	<b>\$ 3,632</b>	<b>0.42%</b>

**BUDGET HIGHLIGHTS**

- Part-time collaboration of shared administrative staff with Civil Service is working well and will be continued
- 1.31% wage increase



STAFFING LEVEL	2017	2018	2019	2020	2021
Total FT	7	6	6	7	7

**OPERATIONS AND 2020 CAPITAL IMPROVEMENT HIGHLIGHTS**

- GIS Maps Created For 2020 Capital Discussion
- Sewer Televising Program Continued
- Applied for approximately \$1.16 Million in Grants for Projects
- Received approximately \$522,000 in Grants for Projects. Waiting for confirmation on \$637,768 in Grant Funding
- Estimated to receive approximately \$44,500 reimbursement for construction engineering for projects with State/Federal Funding (using engineering time through the middle of November)

**2020 ACHIEVEMENTS**

- Capital project implementation and oversight
- GIS utility maps being used by other departments
- Sewer televising program continued
- Updated information to increase fringe rate to continue receiving reimbursement for inspection services on projects with state or federal funding

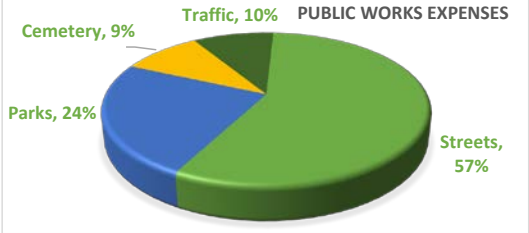
**2021 OBJECTIVES**

- Capital project implementation and oversight
- Continue working on GIS so data can be shared with and used by the public
- Take the lead on setup of an Metropolitan Planning Organization (MPO) for our area
- Continue with sewer televising program
- Begin discussions on implementation of a sidewalk program to improve the condition of sidewalks citywide
- Complete ADA Transition Plan

FINANCIAL DIVISION	BUDGET		2018 actual	2019 actual	2020 projection	Original 2020 request	2021 request	\$ change from 2020 request to 2021 request	% change from 2020 request to 2021 request	
	SCM&R - Streets	Personal Services	\$	1,920,004	1,605,828	1,758,643	1,907,524	1,901,737	(5,787)	-0.30%
		Other	\$	613,307	651,044	487,337	786,955	625,281	(161,674)	-20.54%
	Parks	Personal Services	\$	407,921	804,548	807,583	899,388	874,318	(25,070)	-2.79%
		Other	\$	250,556	184,034	181,255	213,945	190,509	(23,436)	-10.95%
	Cemetery	Personal Services	\$	266,168	344,365	336,409	368,492	309,110	(59,382)	-16.11%
		Other	\$	90,233	104,181	82,979	125,767	112,388	(13,379)	-10.64%
	SCM&R - Traffic	Personal Services	\$	182,062	255,816	279,377	280,091	296,568	16,477	5.88%
		Other	\$	115,804	120,312	130,685	139,802	129,681	(10,121)	-7.24%
	<b>TOTAL</b>		\$	3,846,057	4,070,129	4,064,268	4,721,964	4,439,592	(282,372)	-5.98%

**BUDGET HIGHLIGHTS**

- Salt prices lower for 2021
- 1.31% wage increase
- Adding Municipal building Maintenance to Public Works



STAFFING	2017	2018	2019	2020	2021
SCM&R - Streets	24	24	22	24	24
Parks	5	6	8	8	9
Cemetery	2.5	2.5	3.5	3.5	2.5
SCM&R - Traffic	2	3	3	3	3

**2020 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Pool Pump improvements
- Parking Lot Resurface
- Traffic light upgrades
- City Parks upgrades

**2020 ACHIEVEMENTS**

- \$550,000 Street capital
- Manley building lighting
- Upgrades: traffic signals, signs, equipment, recreation, cemetery
- Covid-19 Restrictions
- Leaf pickup & Green Waste Site management
- Pool maintenance
- Alley maintenance
- Tree removals & replacements
- Projects for other city departments
- Replace / Repair Manholes and water lids
- Zoning Dept. clean-ups
- Park improvements
- Utilizing Hancock Park grant
- Budget Management
- Cemetery foundation work

**2021 OBJECTIVES**

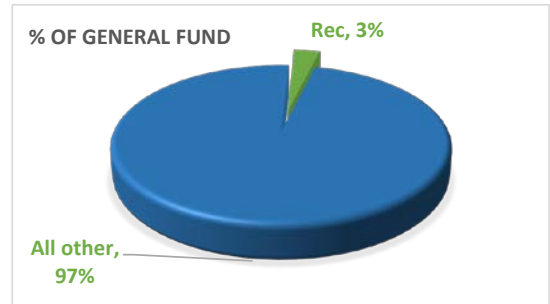
- \$600,000 Street capital
- Construct new salt barn
- Ongoing maintenance & upgrades: parks and ballfields, cemetery, pool, alleys
- Hancock Park Grant
- Pool maintenance upgrades
- Partnering with YMCA on programs
- Collaborate with Engineering on pavement management
- Pavement - Emory, Swale and the Cube
- Repair and upgrades to Band shell
- Roof replacement to Band shell
- Alley maintenance
- Tree removal and tree plantings
- Traffic signal upgrades
- Operation of Green Waste site

OPERATIONAL OBJECTIVES AND

FINANCIAL DIVISION	BUDGET	2018 actual	2019 actual	2020 projection	Original 2020 request	2021 request	\$ change from 2020 request to 2021 request	% change from 2020 request to 2021 request
	Personal Services	\$ 396,339	\$ 447,018	\$ 489,660	\$ 553,915	\$ 528,531	\$ (25,384)	-4.58%
	Other	\$ 345,465	\$ 344,567	\$ 280,941	\$ 372,498	\$ 360,515	\$ (11,983)	-3.22%
	<b>TOTAL</b>	<b>\$ 741,803</b>	<b>\$ 791,586</b>	<b>\$ 770,601</b>	<b>\$ 926,413</b>	<b>\$ 889,046</b>	<b>\$ (37,367)</b>	<b>-4.03%</b>

**BUDGET HIGHLIGHTS**

- Continue off site tournament maintenance at Swale and Emory Adams parks
- 1.31% wage increase



STAFFING LEVEL	2017	2018	2019	2020	2021
Recreation FT	4.5	5.5	5.5	6	6
Seasonal/PT	20	22	22	22	22

**OPERATIONS AND 2020 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Purchased new Zamboni Ice Resurfacer
- Purchased 60" Gravely mower
- Completed phase 1 & 2 of parking lot resurfacing

**2020 ACHIEVEMENTS**

- Collaborated with the Summer Lunch Program to provide activities and items to be sent home along with the "Grab and Go" meals.
- Used social media platform to encourage activities that could be done in parks and while maintaining social distancing.
- Collaborate with all facility users to be able to safely open facilities during COVID restrictions

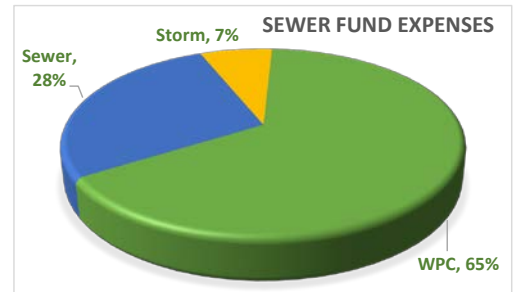
**2021 OBJECTIVES**

- Increase public awareness & knowledge of the recreational opportunities available
- Continue to work with Obesity/Diabetes taskforce to help reduce the obesity epidemic in the area by coordinating efforts
- Continue retention of existing tournaments and work to promote additional fields for new tournaments
- Complete final phase of parking lot paving
- Implementation of Point of Sale system

FINANCIAL DIVISION	BUDGET		2018 actual	2019 actual	2020 projection	Original 2020 request	2021 request	\$ change from 2020 request to 2021 request	% change from 2020 request to 2021 request
	WPC	Personal Services		\$ 1,292,036	\$ 1,367,809	\$ 1,346,355	\$ 1,460,268	\$ 1,425,443	\$ (34,825)
Other			\$ 1,014,435	\$ 921,773	\$ 1,019,480	\$ 1,109,429	\$ 1,112,873	\$ 3,444	0.31%
Sewer Maintenance	Personal Services		\$ 716,017	\$ 729,613	\$ 815,476	\$ 806,483	\$ 857,450	\$ 50,967	6.32%
	Other		\$ 131,196	\$ 159,603	\$ 208,118	\$ 220,360	\$ 220,380	\$ 20	0.01%
Storm Water	Personal Services		\$ 146,659	\$ 151,980	\$ 161,385	\$ 161,582	\$ 163,004	\$ 1,422	0.88%
	Other		\$ 102,977	\$ 95,037	\$ 67,272	\$ 108,550	\$ 108,800	\$ 250	0.23%
	<b>TOTAL</b>		\$ 3,403,321	\$ 3,425,815	\$ 3,618,086	\$ 3,866,672	\$ 3,887,950	\$ 21,278	0.55%

**BUDGET HIGHLIGHTS**

- 1.31% wage increase



STAFFING	2017	2018	2019	2020	2021
WPC	16	16	16	16	16
Sewer Maintenance	10	10	10	10	10
Storm Water	2	2	2	2	2

**OPERATIONS AND MAINTENANCE 2020 CAPITAL IMPROVEMENT HIGHLIGHTS**

- WPC UV Replacement Phase II
- Pump Stations Telemetry System Upgrade
- Storm Vactor Replacement
- Annual Sewer & Manhole Lining Program
- Annual Sewer Televising

**2020 ACHIEVEMENTS**

- CSO LTCP & SSO Elimination Study
- Bright Rd. Pump Station - Pump(s) Rebuild / Repair
- WPC Entrance Gate Operator & Controls Upgrade
- Belt Filter Press #2 Drive Roller Replacement

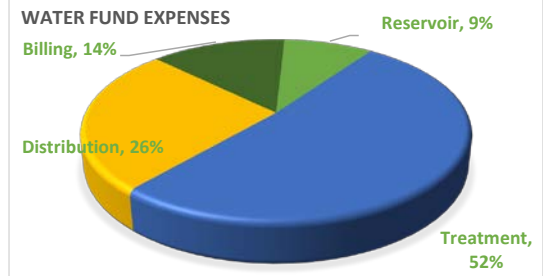
**2021 OBJECTIVES**

- Clarifiers No. 3, 4 & 5 Rehab
- Oxidation Ditch Concrete Repair
- Annual Sewer & Manhole Lining Program
- Annual Sewer Televising
- Admin Truck Bay & Plant Maint. Roof Replacement
- CSO LTCP & SSO Elimination

FINANCIAL DIVISION	BUDGET		2018 actual	2019 actual	2020 projection	Original 2020 request	2021 request	\$ change from 2020 request to 2021 request	% change from 2020 request to 2021 request	
	Supply Reservoir	Personal Services	\$	87,450	\$ 107,811	\$ 95,529	\$ 141,125	\$ 114,987	\$ (26,138)	-18.52%
		Other	\$	323,921	\$ 391,784	\$ 321,607	\$ 566,171	\$ 493,313	\$ (72,858)	-12.87%
	Water Treatment	Personal Services	\$	1,137,463	\$ 1,256,290	\$ 1,348,134	\$ 1,501,015	\$ 1,438,980	\$ (62,035)	-4.13%
		Other	\$	1,162,235	\$ 2,214,618	\$ 1,950,096	\$ 2,247,722	\$ 2,069,831	\$ (177,891)	-7.91%
	Water Distribution	Personal Services	\$	1,038,957	\$ 1,085,386	\$ 1,118,109	\$ 1,243,920	\$ 1,162,243	\$ (81,677)	-6.57%
		Other	\$	611,694	\$ 536,834	\$ 530,335	\$ 610,362	\$ 603,306	\$ (7,056)	-1.16%
	Utility Billing	Personal Services	\$	703,213	\$ 634,700	\$ 596,207	\$ 644,433	\$ 634,111	\$ (10,322)	-1.60%
		Other	\$	198,371	\$ 201,551	\$ 235,705	\$ 325,107	\$ 285,663	\$ (39,444)	-12.13%
	<b>TOTAL</b>			\$ 5,263,304	\$ 6,428,973	\$ 6,195,722	\$ 7,279,855	\$ 6,802,434	\$ (477,421)	-6.56%

**BUDGET HIGHLIGHTS**

- Security improvements for department
- Rip rap at reservoirs
- Continued corrosion study
- Continued removal of unknown service connections
- Additional chemical for algae control
- 1.31% wage increase



STAFFING	2017	2018	2019	2020	2021
Reservoir	1	1	1	1	1
Water Treatment	14	15	15	16	15
Water Distribution	14	14	15	15	15
Utility Billing	9	9	9	9	9

OPERATIONAL AND

**2020 CAPITAL IMPROVEMENT HIGHLIGHTS**

- WD - Completed Olive street waterline in house
- WT - Compliance with Asset management and AWIA EPA requirements
- SR - Repaved parking lots and ramps by public works
- UB- Transmitter replacement project began to move forward

**2020 ACHIEVEMENTS**

- Replace roof over chemical feed building at Water Treatment
- Continued to replace lead service lines and update service line information
- Replaced waterlines in troubled areas
- Updated the rate model
- Selected a plan to improve security in Utility Billing
- Completed leak survey of the water system
- Sealed three filter walls from water infiltration
- Replaced aging monitoring equipment
- Started on SCADA upgrade

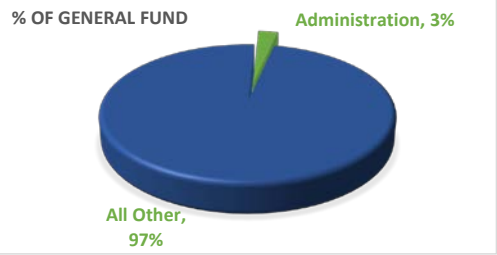
**2021 OBJECTIVES**

- Utilize drone to better treat reservoir for algae
- Continue painting fire hydrants
- Continue waterline replacement
- Complete overflow and rehab work at reservoir
- Master Plan for the Water system
- Start transmitter replacement program
- Install new Utility Billing Software
- Have plans for Billing/Distribution building renovations
- Replace CO2 tanks
- Reconfiguration of the water loss KPI

FINANCIAL VISION	BUDGET		2018 actual	2019 actual	2020 projection	Original 2020 request	2021 request	\$ change from 2020 request to 2021 request	% change from 2020 request to 2021 request	
	Mayors Office	Personal Services		\$ 251,274	\$ 235,660	\$ 257,553	\$ 256,562	\$ 261,391	\$ 4,829	1.88%
		Other		\$ 52,960	\$ 44,761	\$ 69,607	\$ 89,939	\$ 68,039	\$ (21,900)	-24.35%
	Safety	Personal Services		\$ 97,714	\$ 91,567	\$ 96,350	\$ 95,897	\$ 96,466	\$ 569	0.59%
		Other		\$ 14,110	\$ 16,029	\$ 17,386	\$ 32,807	\$ 20,688	\$ (12,119)	-36.94%
	Service-Safety (previously Service)	Personal Services		\$ 66,247	\$ 66,816	\$ 48,260	\$ 71,651	\$ 114,695	\$ 43,044	60.07%
		Other		\$ 26,062	\$ 31,188	\$ 33,303	\$ 60,626	\$ 47,565	\$ (13,061)	-21.54%
	Human Resources	Personal Services		\$ 107,945	\$ 111,228	\$ 116,706	\$ 116,213	\$ 116,885	\$ 672	0.58%
		Other		\$ 19,366	\$ 17,630	\$ 23,985	\$ 43,523	\$ 35,936	\$ (7,587)	-17.43%
	<b>TOTAL</b>			\$ 635,677	\$ 614,879	\$ 663,150	\$ 767,218	\$ 761,665	\$ (5,553)	-0.72%

**BUDGET HIGHLIGHTS**

- 1.31% wage increase



STAFFING	2017	2018	2019	2020	2021
Mayor	2.5	3	3	3	3
Service-Safety	1	1	1	1	1
Service	1	1	1	1	
HR	1	1	1	1	1

**2020 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Not applicable

OPERATIONAL SERVICES AND

**2020 ACHIEVEMENTS**

- Led a successful 2020 Census Campaign with 75% of county households reporting via self response and 98% of households enumerated
- Raised nearly 2/3 of funding for STRICT Center.
- Increased external communication through social media, web and media
- Response to COVID-19 pandemic:
  - Kept City staff protected while continuing operations
  - Adjusted internal communication to virtual
  - Able to maximize use of COVID Relief Funds to reimburse safety wages
- Began livestreaming Council meetings
- Successfully managed operations and budgets to maintain strong financial position.
- Supported community flood mitigation efforts and acquisition of over 400 acres of property.
- #1 Micropolitan Community - 6th consecutive year
- Hired new Income Tax Administrator
- Significant decrease in Workers' Compensation reportable claims and lost days/time claims from 2019 to 2020
- Awarded balance of funds left in BWC Safety Intervention Grant
- Cross-trained employees for specific positions that impact

**2021 OBJECTIVES**

- Continue to closely monitor and manage operations to maintain a strong financial position
- Fill Service Safety Director position
- Work with departments to create department-specific training schedules
- Apply for BWC Safety Intervention Grant
- Identify training needs for all levels of employees
- Create new recruiting materials (pamphlets, etc.)
- Create a Displacement List for Civil Service Classified positions
- Expand recruitment effort to increase minority applicant/candidate pool
- Kick-off Community wide strategic planning