

# MID YEAR REVIEW 2017

*A report of economic factors, issues of significance and Findlay's budget progress as of 6/30/17, for consideration in order to enable a constructive conversation about where we are and where we are headed*



# Transparency



- ❑ **CAUTION to Council:** financial figures used for assessing financial condition of the City of Findlay or decision making, should be thoroughly vetted by City Auditors Office
- ❑ Unless data has been put into proper historical context, the City Auditor cautions against using data as a universal source for marketing type materials and major decision making
- ❑ Use of site has been steady with new and return access <http://www.FindlayOhioFinances.com>

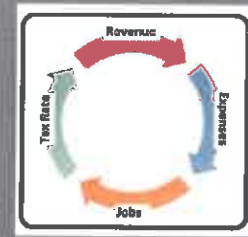


# Economic Factors

- ❑ Fed concerns continue to be global economy, wages, labor participation rate, unemployment, and inflation
- ❑ Low interest rates continue through 2017, Fed wants continued rate hikes
- ❑ Hancock County Sales tax is up 0% over 2016 per County Auditor June '17
- ❑ State ODJFS reports County Employment at 40,100 June '17 compared to 40,000 June '16
- ❑ "Ohio tax changes under Governor Kasich leave villages, cities scrambling to cope with less" R. Exner, Cleveland.com 3/9/16
- ❑ "The Kasich administration should recognize that the net effect of starving counties, cities and towns is bad for Ohio, forcing many local officials simply to raise local taxes. That's robbing Peter to pay Paul – for political gain." *Cleveland Plain Dealer*



# Economic Factors

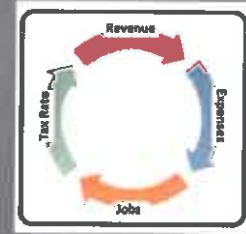


	Ohio	Findlay
▣ Population estimate	-	41,422
▣ Median household Income	\$49,429	\$45,134
▣ Median home value	\$129,900	\$122,900
▣ Persons in Poverty	14.8%	19.2%
▣ 5yr Income Tax Growth	-	3.67%

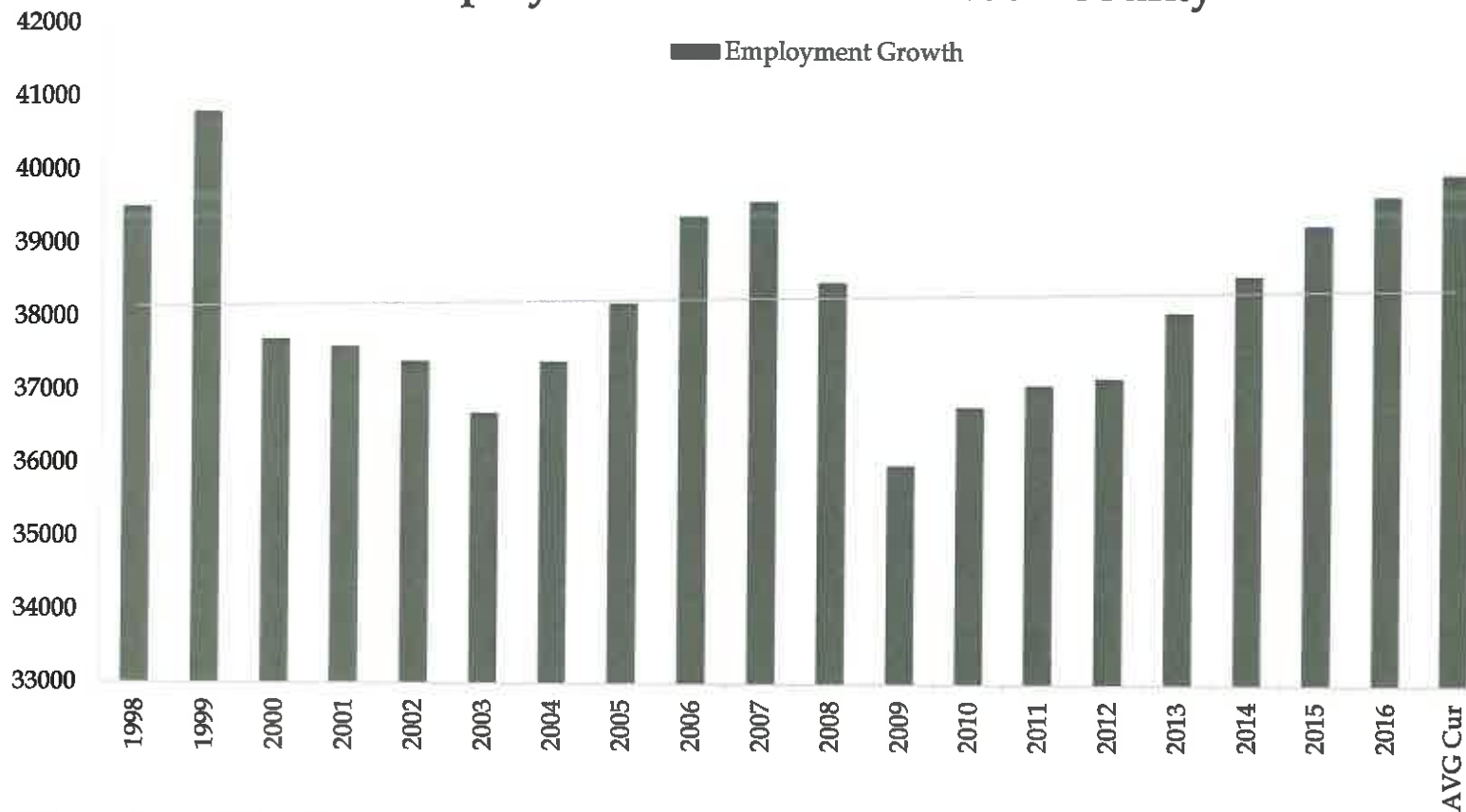
Source : US Census Bureau and City Income Tax Department



# Economic Factors

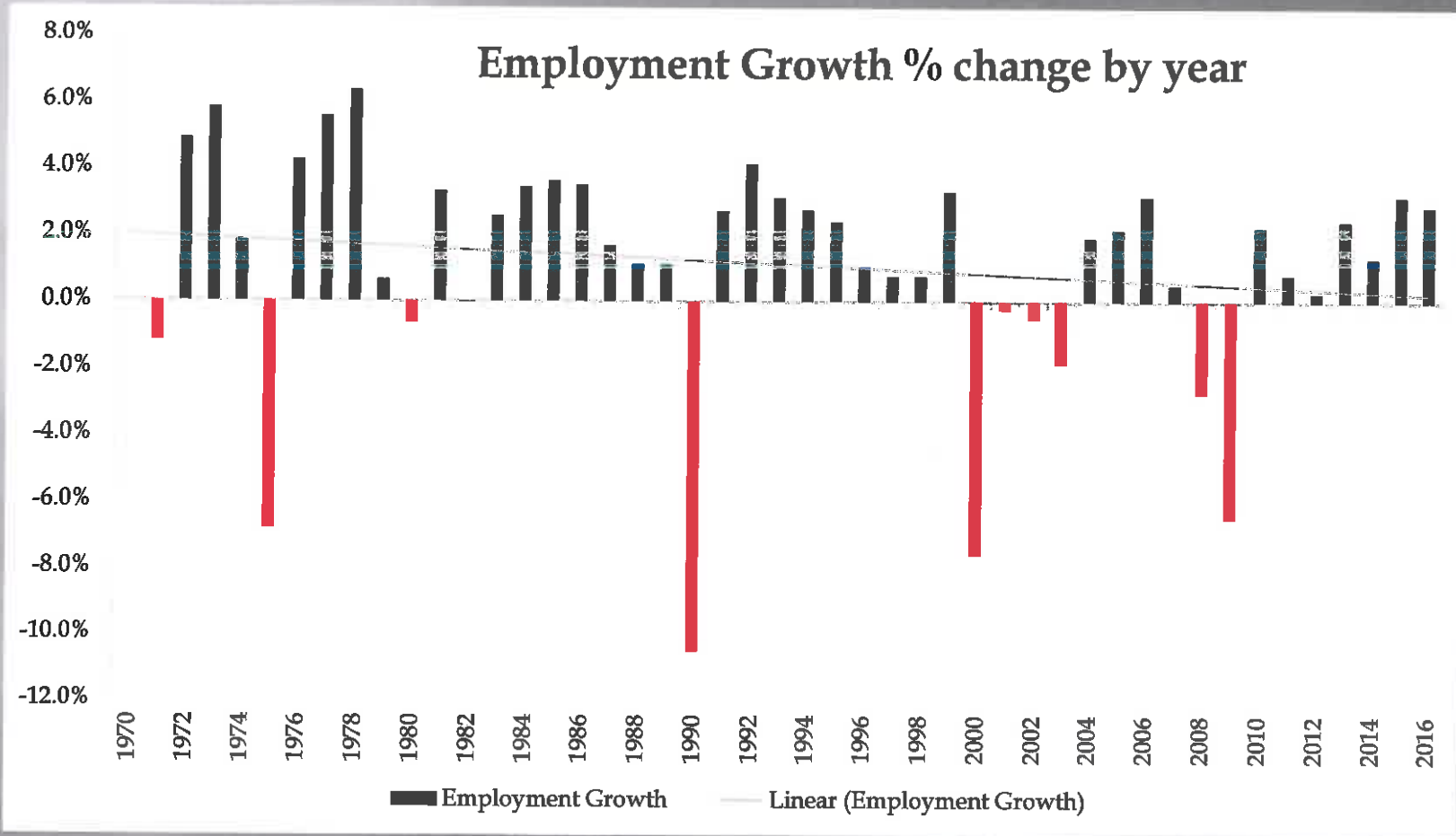
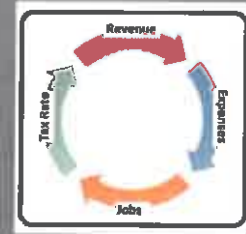


## Employed 1998 to date Hancock County



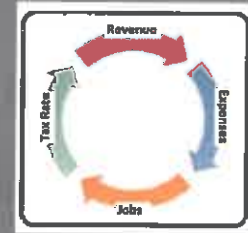


# Economic Factors

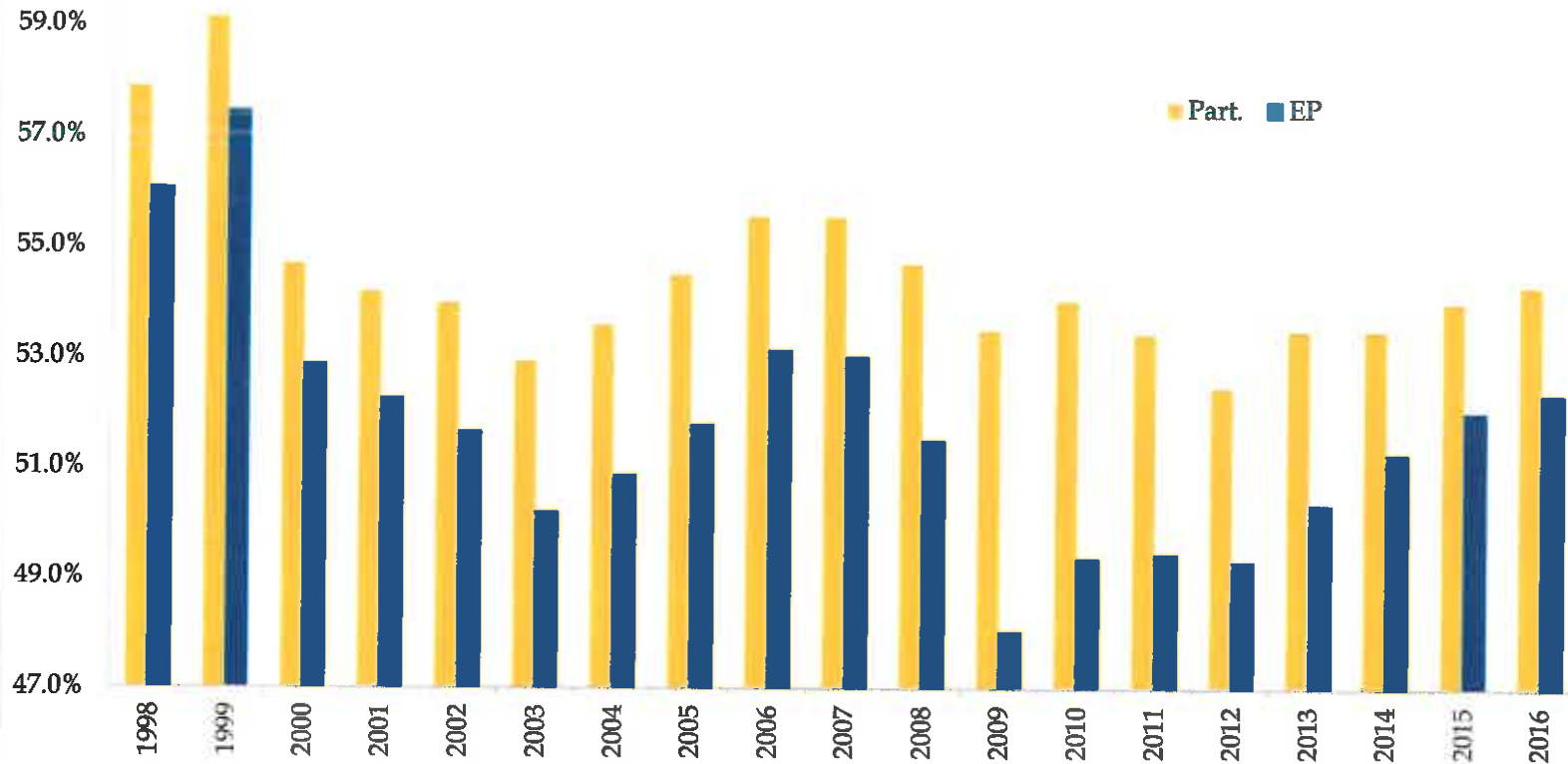




# Economic Factors



## Participation & Employment Population Ratio (ratio of the employed to population)





# Employee Count

	2017 <sub>7/15</sub>	2016 <sub>12/31</sub>	2012 <sub>12/31</sub>
Full Time Employees	300	293	310
▣ Part Time Permanent	8	13	27
▣ Elected Employees	17	17	16
▣ Seasonal	59	56	24
▣ Full Time Equivalents FTEs	341	323	341

- 2 employee positions not replaced YTD
- 14 New full time hires YTD (includes 3 PT to FT does not include 7 pending FT hires)
- 9 replaced employees YTD
- Payroll on Transparency Site:
  - ▣ <http://transparency.tylent.com/county/indiana/county/cleveland.aspx?Page=ViewDetails>





# Components of Strategic, Capital & Long Term Plans

According to the GFOA, "a financially resilient government has recovered its financial stability and gone on to implement strategies, control mechanisms, budgeting techniques, and early warning systems to make sure it can withstand future financial shocks."

2 Year Operations Budget

5 Year Operating Forecast (Resolution 002-2014 in place for enterprise funds) with contingency planning

5 Year Capital Plan (Resolution 002-2014) 10 year potential projects

Long Term Debt Plan

Balanced Budget Policy

Council Structure for Community Wide Strategic Planning

Powered by Tyler Technologies

public



Number of Active Employees

385

Current Fiscal Year

Base Pay

\$10,717,499

YTD Gross Earnings

Overtime Pay

\$340,454

YTD Gross Earnings

Average Full Time Permanent Pay

\$53,444

Prior Year Gross Earnings

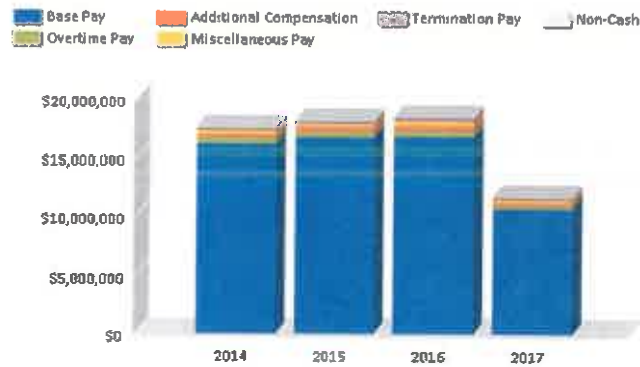
Payroll Quick Links:

- Payroll Detail Analysis
- Human Capital Analysis

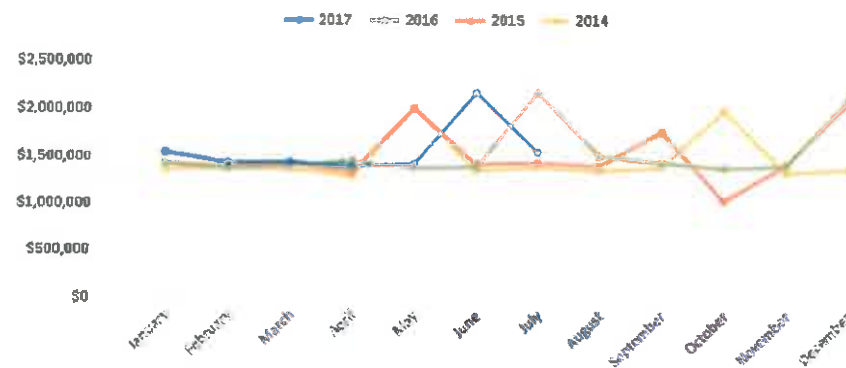
Please note: The Pay Category of "Additional Compensation" shown for the current year may include accrued wages not yet paid to the employee.

Data current as of: 8/3/2017

Pay Categories by Fiscal Year



Monthly Gross Earnings by Fiscal Year



Base Pay YTD

\$10,717,499

\$988,034  
10.16%

Overtime Pay YTD

\$340,454

\$20,104  
6.28%

Miscellaneous Pay YTD

\$255,415

\$28,914  
12.77%

Additional Comp. YTD

\$241,473

\$30,983  
14.72%

Termination Pay YTD

\$128,844

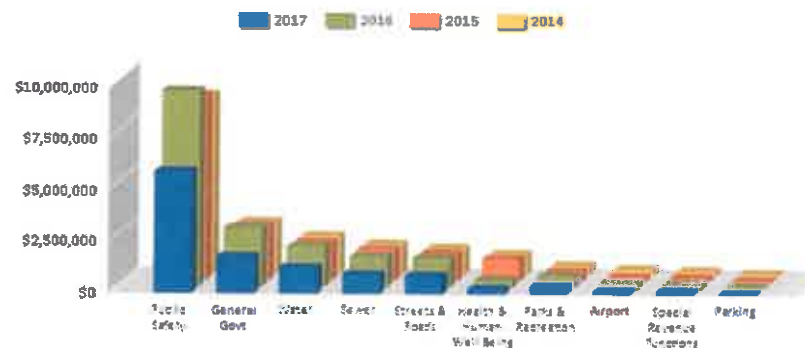
\$21,061  
19.54%

Non-Cash YTD

\$13,223

\$5,290  
66.68%

Gross Earnings by Function



# Human Capital Analysis



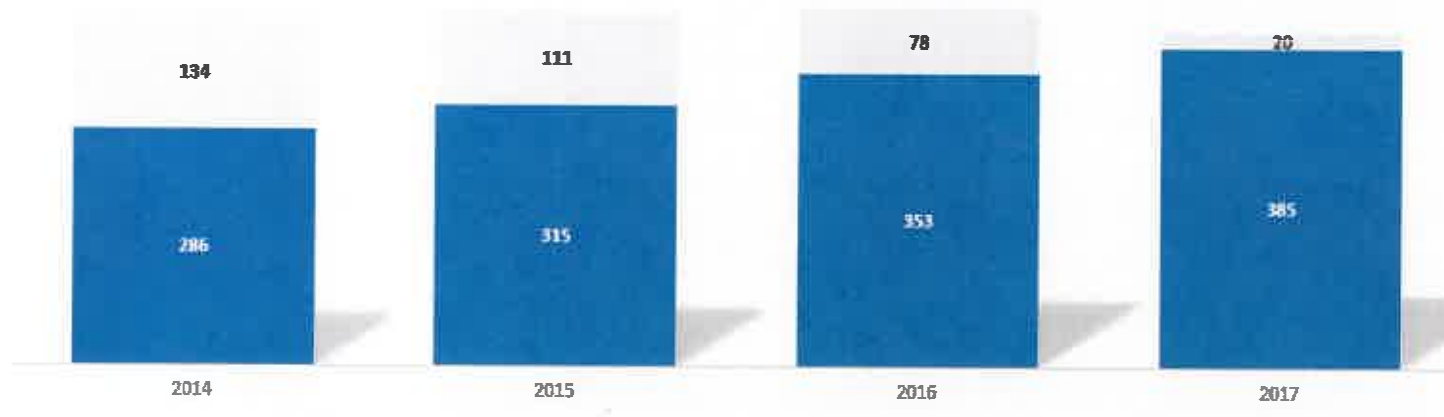
Click the FILE button to export or print.

Press and hold the Ctrl button to select multiple filters. Click the Remove Filter button  to clear filter selections.

**FILE**

Ethnicity	Gender	Personnel Status
ASIAN	FEMALE	ELECTED APPOINTED SAL NO BENE
BLACK	MALE	ELECTED/APPOINTED SALARY
CAUCASIAN		FULL TIME PERMANENT
HISPANIC		FULLTIME TEMP NO BENEFITS
		PART TIME PERM NO BENEFITS
		PART TIME TEMP NO BENEFITS

■ ACTIVE ■ INACTIVE



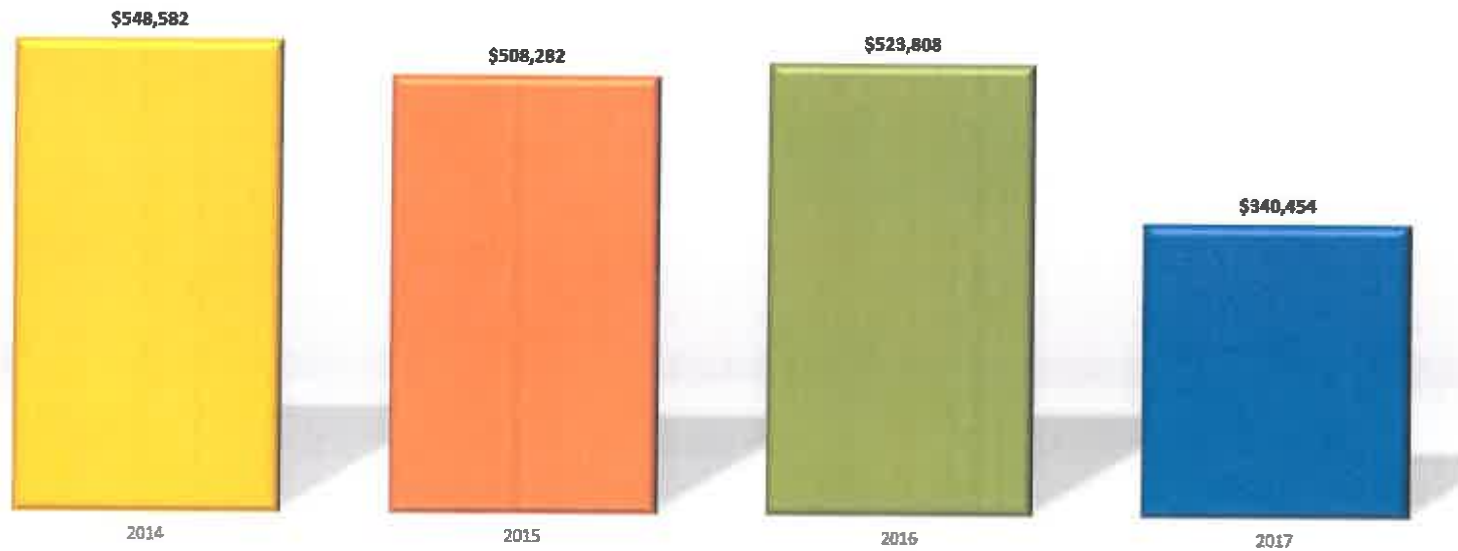
Data current as of: 8/3/2017

# Overtime Pay Analysis

Click the FILE button to export or print.

Press and hold the Ctrl button to select multiple filters. Click the Remove Filter button  to clear filter selections.

Function Group		Personnel Status
AIRPORT	GENERAL GOVERNMENT	FULL TIME PERMANENT
HEALTH & HUMAN WELL BEING	PARKS & RECREATION	PART TIME PERM NO BENEFITS
PUBLIC SAFETY	SEWER	PART TIME TEMP NO BENEFITS
SPECIAL REVENUE FUNCTIONS	STREETS & ROADS	
WATER		



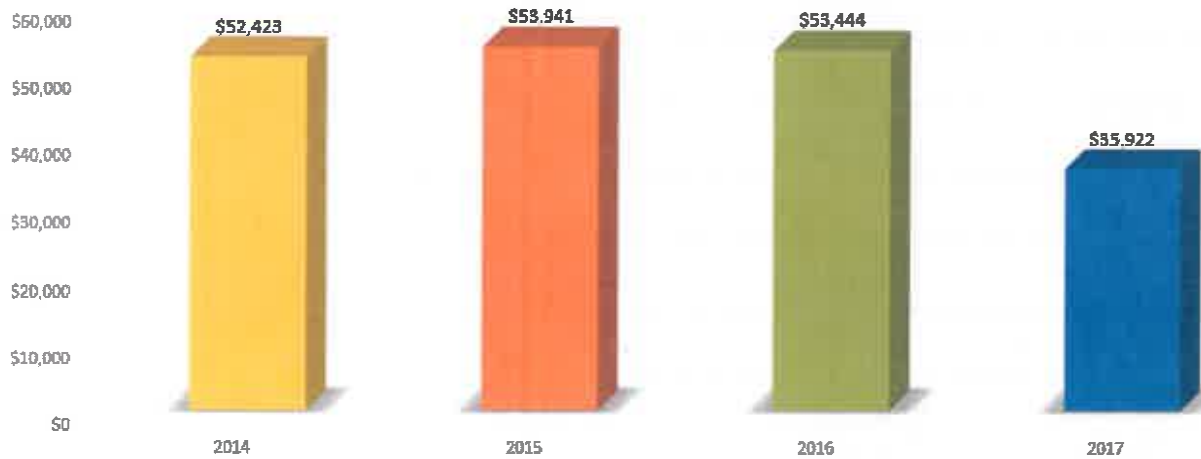
# Average Pay Analysis



Click the FILE button to export or print.

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Function		Personnel Status	Gender	Ethnicity
AIRPORT	GENERAL GOVERNMENT	ELECTED APPOINTED SAL NO BENE	FEMALE	BLACK
HEALTH & HUMAN WELL BE...	PARKING	ELECTED/APPOINTEDSALARY	MALE	CAUCASIAN
PARKS & RECREATION	PUBLIC SAFETY	FULL TIME PERMANENT		HISPANIC
SEWER	SPECIAL REVENUE FUNCTIONS	FULLTIME TEMP NO BENEFITS		
STREETS & ROADS	WATER	PART TIME PERM NO BENEFITS		
		PART TIME TEMP NO BENEFITS		



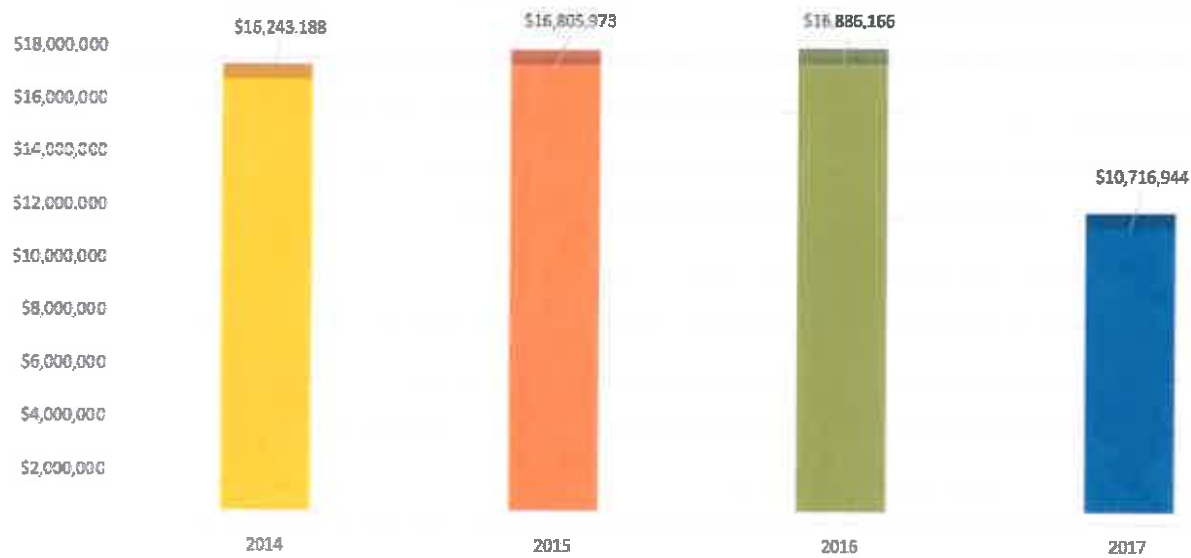
# Base Pay Analysis



Click the FILE button to export or print.

Press and hold the Ctrl button to select multiple filters. Click the Remove Filter button to clear filter selections.

Function		Personnel Status
AIRPORT	GENERAL GOVERNMENT	ELECTED APPOINTED SAL NO BENE
HEALTH & HUMAN WELL BEING	PARKING	ELECTED/APPOINTED SALARY
PARKS & RECREATION	PUBLIC SAFETY	FULL TIME PERMANENT
SEWER	SPECIAL REVENUE FUNCTIONS	FULLTIME TEMP NO BENEFITS
STREETS & ROADS	WATER	PART TIME PERM NO BENEFITS



# Base Pay Analysis

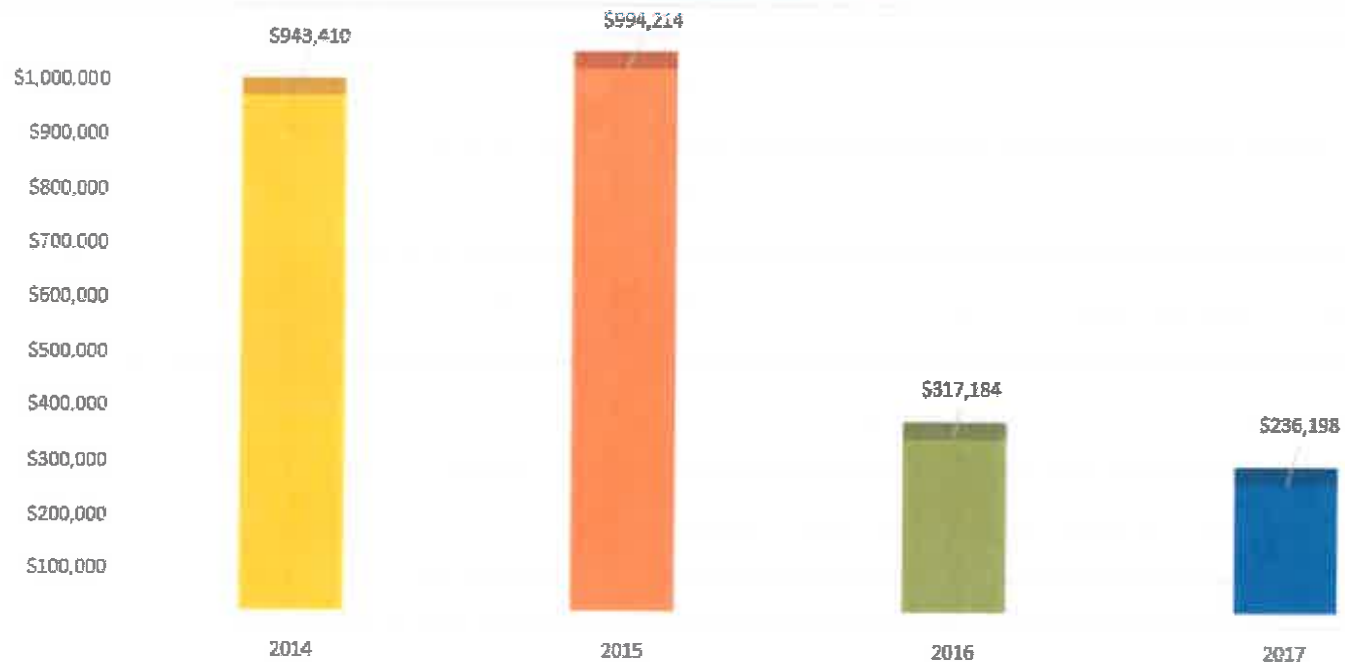


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PARKS & RECREATION	PUBLIC SAFETY	PART TIME TEMP NO BENEFITS	
SEWER	SPECIAL REVENUE FUNCTIONS		
STREETS & ROADS	WATER		





# Why Strategic Planning?

- ❑ Strategic planning, done by City Council, should put Findlay in a position where it is able to make the best decisions and involve all stake holders (i.e. the entire community) down to the Ward level. It would include capital and operational planning and take ward, community and special requests into consideration
- ❑ There is no formal process in place for vetting many of the requests that come to the City from various interests, others are handled in a way which has not been reviewed by council in years. (who hasn't been approached with an idea/request since being elected to office?)
- ❑ Rating Agencies look at budgets, forecasts, legislated financial policies, financial trends, contingency planning, and RESULTS!





# Components of Strategic, Capital & Long Term Plans

## Exhibit 1: Spectrum of Public Participation

Source: GFOA - Government Finance Review

### Public Participation Goal

Be Informed  
and Educated

Provide Public  
Feedback

Voice  
the Public's  
Concerns  
and Goals

Work Together  
Through the  
Whole Process

Make the  
Final Decision  
(Together)

### Promise to Public

Keep the  
Public Informed

Impact of  
Public Input  
Contributed  
to Decision

Directly  
Reflected in  
Alternatives

Impact of  
Public Input  
Contributed  
to Decision

Implement  
Public Opinion



# Strategic 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*
- *"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*



# CITY FUNDS



# 2016 Income Tax

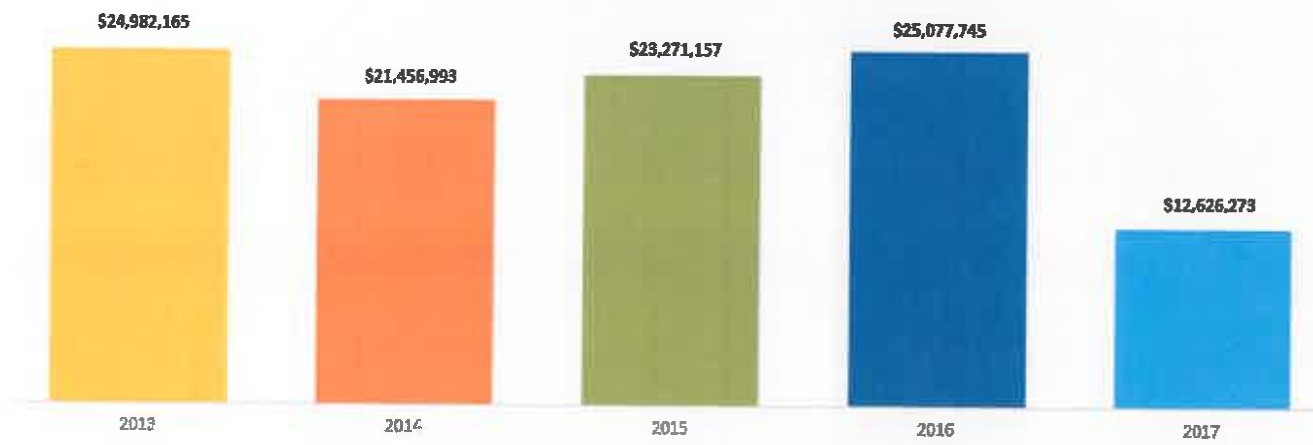
- ▣ Total Income Tax Collections
  - General Fund Allocation 2017 YTD \$9,685,979
  - General Fund Allocation 2016 YTD \$10,416,020
  - General Fund Allocation 2015 YTD \$10,000,927
  - General Fund Allocation 2014 YTD \$8,298,718
  - General Fund Allocation 2013 YTD \$9,398,927
- ▣ It is unknown how much is delinquent-deferred estimated payments
- ▣ Income Tax on Transparency Site:
  - <http://transparency.tylertech.com/findlay/pages/Revenues.aspx?PageView=Shared>

# Income Tax Revenues Analysis

Click the FILE button to export or print.

Press and hold the Ctrl button to select multiple filters. Click the Remove Filter button  to clear filter selections.

Account.Fund	Account.SubCategory
CITY INCOME TAX ADMIN FUND	AUCTION PROCEEDS
	COPYCHARGES/REPORT COPIES
	CY BASE INDIVIDUALS
	MISCELLANEOUS REVENUE
	PY BASE BUSINESS
	PY BASE WITHHOLDERS
	PY TEMP INDIVIDUAL
	REIMBURSEMENTS
	CAP IMPROVE TRANSFERS - IN
	CY BASE BUSINESS
	CY BASE WITHHOLDERS
	PROFESSIONAL SERVICE FEE
	PY BASE INDIVIDUAL
	PY TEMP BUSINESS
	PY TEMP WITHHOLDERS

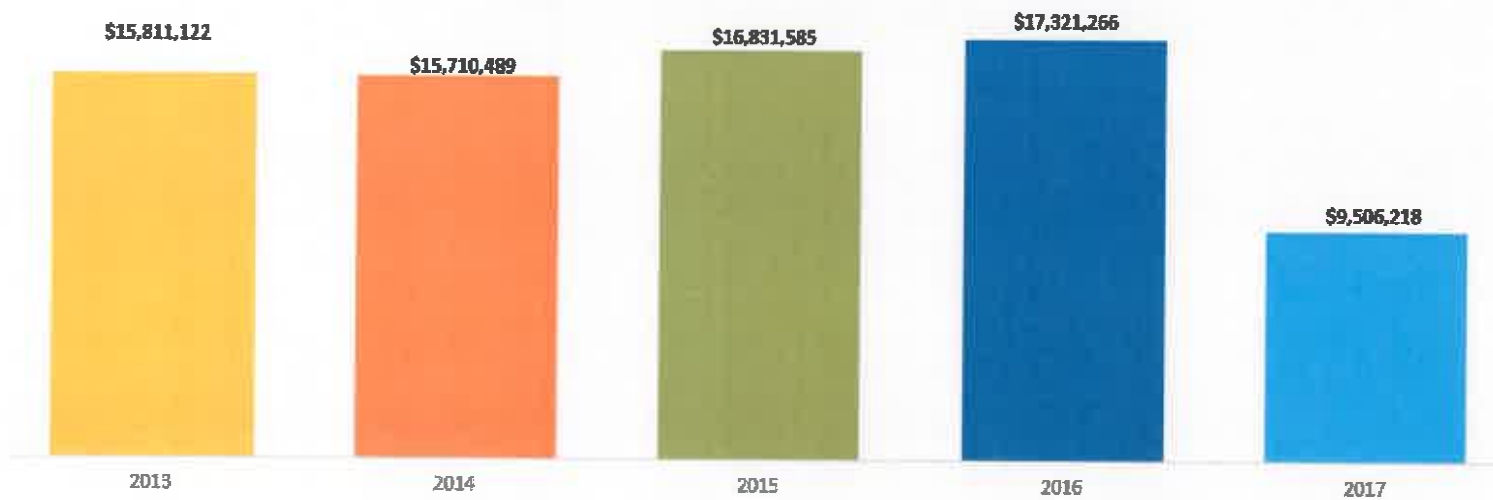


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	PY TEMP BUSINESS
	PY TEMP WITHOLDERS

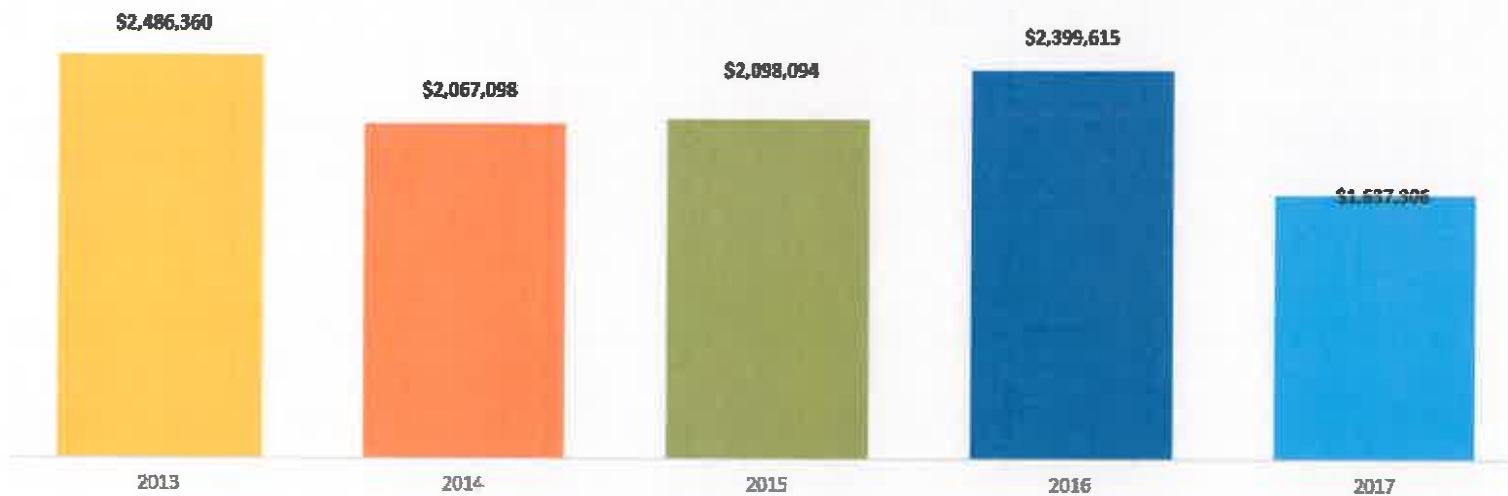


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	CY BASE WITHHOLDERS
	PROFESSIONAL SERVICE FEE
	PY BASE INDIVIDUAL
	PY TEMP BUSINESS
	PY TEMP WITHHOLDERS

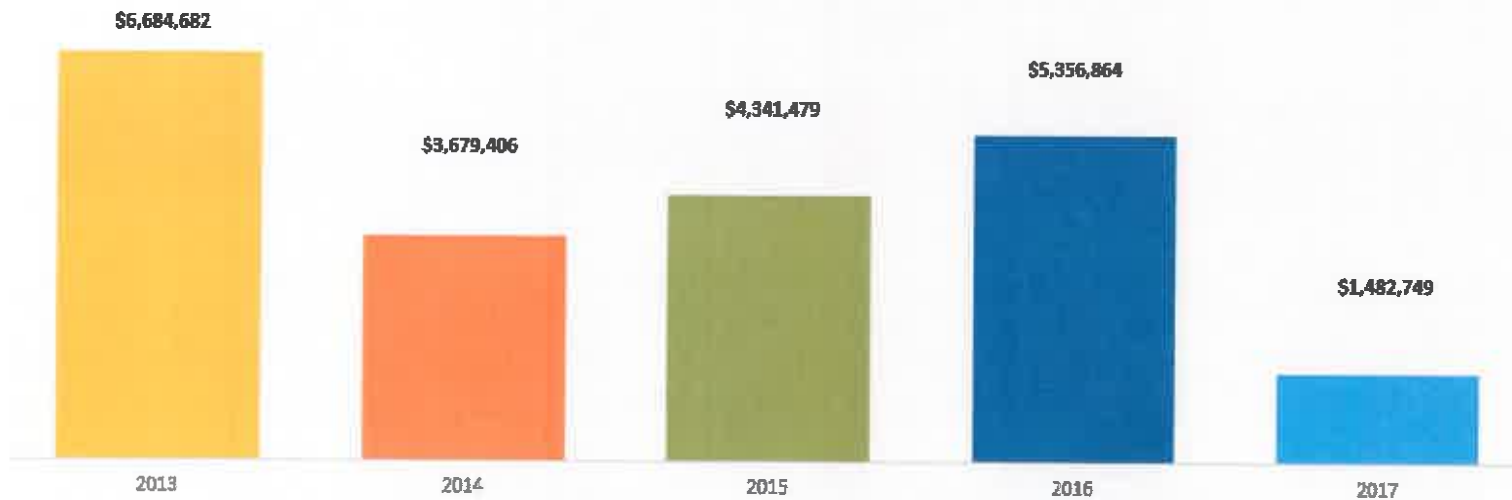


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	PY BASE BUSINESS
	PY BASE WITHHOLDERS
	PY TEMP INDIVIDUAL
	REIMBURSEMENTS
	CAP IMPROVE TRANSFERS - IN
	CY BASE BUSINESS
	CY BASE WITHHOLDERS
	PROFESSIONAL SERVICE FEE
	PY BASE INDIVIDUAL
	PY TEMP BUSINESS
	PY TEMP WITHHOLDERS







# Capital Improvements Restricted Account

- ❑ 2017 Revenue year to date is \$2,421,500 excluding \$1,000,000 transfer from General Fund
- ❑ Recent increases in capital funding important; however, long-term capital maintenance cost obligations should be calculated. Include facilities, sidewalks, sewer, storm & water lines. For example:
  - ❑ ODOT recommends 6.6% of pavement be maintained each year; 200 miles of improved roads in Findlay, so  $200 \times 6.6\% = 13.2$  miles per year OR 475 lane miles of improved roads, so  $475 \times 6.6\% = 31.4$  lane miles per year (How many have we done?)
  - ❑ Benchmarking: Dollars spent certainly important but should also be tracked by miles maintained annually; crack sealing critically important to attain average pavement life and protect underlying structure
- ❑ State Auditor has flagged Findlay's capital condition as a potential concern in the 2016 Financial Health Indicators publication



# Capital Improvements

City Of Findlay  
Hancock County  
Year Ended: December 31, 2016  
Accounting Basis: GAAP

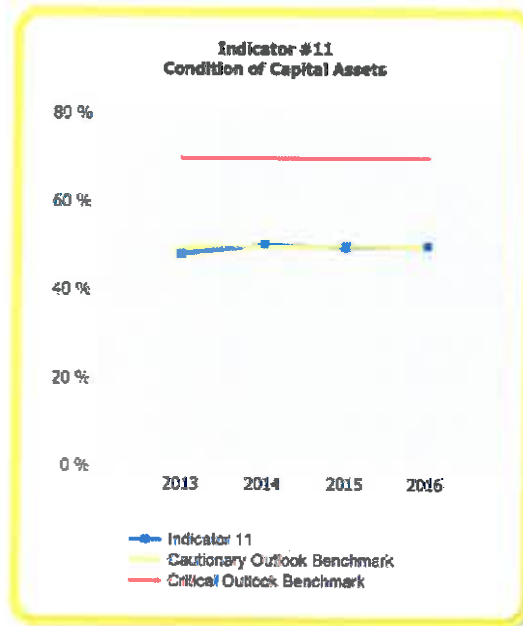
Preliminary 2016 Report

2016 Financial Health Indicators at a Glance:



Critical Outlook Financial Health Indicators: 0

Cautionary Outlook Financial Health Indicators: 2



## 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%



# Debt

- ▣ This Council in the position to discuss potential to become debt free on all major funds by 2033
- ▣ No known changes since 1<sup>st</sup> quarter debt report
- ▣ Rating review completed 2016 with S&P, City given highest marks for financial management and is affirmed 'AA stable', community demographics inhibiting overall rating upgrade
- ▣ Findlay's bond rating (AA<sub>S&P</sub>) is at risk until a comprehensive permanent strategic plan is put in place with improved demographic considerations
- ▣ 10 year potential project list to reserve debt capacity as current debt matures would be prudent
- ▣ Protecting investors in the municipal securities market is a core function of the SEC Office of Municipal Securities as part of the US Securities and Exchange Commission



# Health Insurance

- ❑ Doing well, plan appears reserved for 2017. Premium holiday may possibly be implemented later in the year
- ❑ Continue working with Corporate One on a wellness strategy, a vital component. Employee Health Committee role continues to evolve
- ❑ Updated actuarial review done annually to determine reasonable and necessary reserve
- ❑ Tobacco & BMI continue to be greatest statistical threats to long term plan costs; however, our average annual cost per employee is **6.4% less** than other Ohio cities



# Workers Comp

- ❑ BWC has changed its billing processes for public entities City now paying as due; however due to large premium returns from State current costs are extremely low
- ❑ State give back programs have significantly reduced premiums for the City under its current program - 'Group Retro'
- ❑ Auditor annually reviews plan alternatives to determine best program
- ❑ Continuing to work with HR to improve on internal administration with the goal of getting injured employees back to work as quickly as possible



# Liability Insurance

- ❑ City contracts an annual audit of its liability coverages. The purpose being to identify omission, concerns and areas of importance with regard to our coverage. Report and Executive Summaries are available for review from City Clerk
- ❑ The report is prepared by 'Insurance Audit Independent Risk Management and Insurance Counsel'
- ❑ Cyber and Employee theft limits increased



# Cash Management

- ❑ Cash balances very high, in excess of \$60,000,000; City's financial position is certainly a positive but is creating challenges for City
- ❑ Areas where cash is impacted include current appropriation practices, income tax deferred-delinquent estimated payments, long term (3-5yr) forecasting and community wide strategic planning
- ❑ City Auditor cannot reasonably invest dollars longer due to the liquidity issues surrounding above practices (ORC states should invest with intent to hold to maturity)
- ❑ A cash management policy should be considered. Opportunity cost estimate of the annual interest income lost from a combination of current cash management practices on existing balances estimated at \$70,000 - \$100,000



## 2017 REVENUES

# REVENUES ON TRANSPARENCY SITE:

- ▣ <http://transparency.tylertech.com/findlay/pages/Revenues.aspx?PageView=Shared>

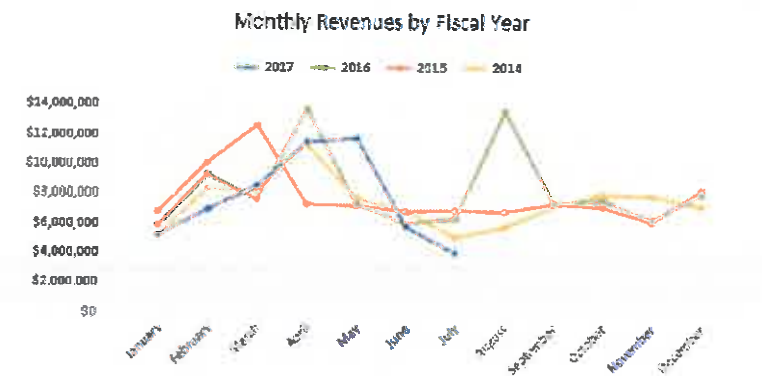
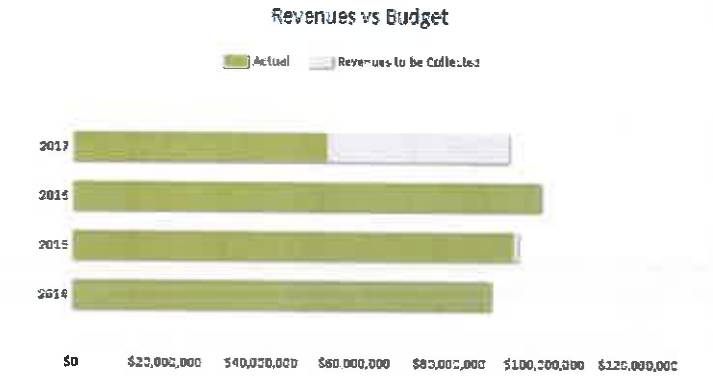




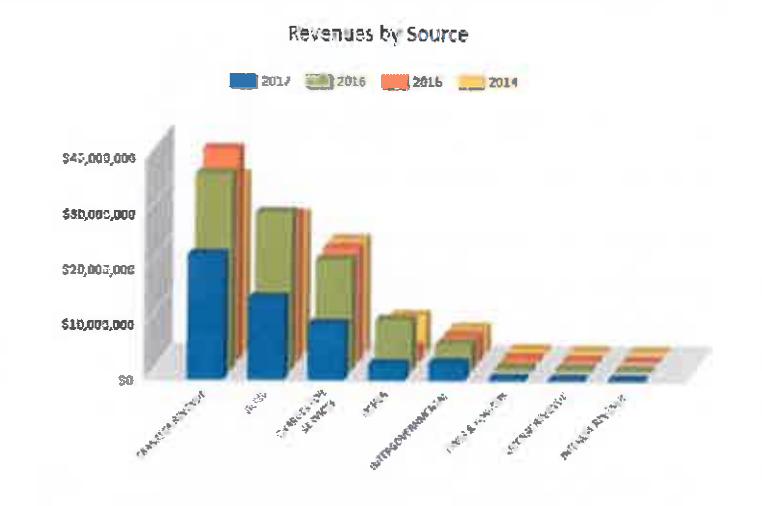
# Revenues

<b>Total Revenues</b> <b>\$53,791,833</b> Year To Date	<b>Revenue Budget Collected</b> <b>58.21%</b> Year To Date	<b>General Fund Revenues Collected</b> <b>\$17,645,118</b> Year To Date	<b>Income Tax Revenues Collected</b> <b>\$12,626,273</b> Year To Date	<b>Revenue Quick Links:</b> <ul style="list-style-type: none"> <li>Source Analysis</li> <li>Function Analysis</li> <li>Monthly Analysis</li> <li>Department Analysis</li> <li>Fund Analysis</li> <li>Transaction Details</li> </ul>
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Data current as of: 8/3/2017



Year	Revenue Analysis	Budget Analysis	Variance	%
2017	\$53,791,833	\$92,404,046	(\$2,537,928) -4.51%	58.21%
2016	\$99,023,536	\$97,872,645	\$5,507,264 5.89%	101.18%
2015	\$93,516,272	\$94,394,274	\$4,784,055 5.39%	99.07%
2014	\$88,732,218	\$80,858,192	\$8,715,951 4.97%	109.74%



# Revenues and Budget Analysis

Click the Actions button to export or print.

Click the items listed in the filter to open the filter window. Use the search box to locate items in the filter or manually select items by using the check boxes.

Filter by Fund Group: Cemetery Funds, Debt Service Fund, Enterpr... ▾

Actions • 1 FindNext

Function	2014		2015		2016		2017	
	Actual Revenues	Revenue Budget Collected	Actual Revenues	Revenue Budget Collected	Actual Revenues	Revenue Budget Collected	Actual Revenues	Revenue Budget Collected
<input type="checkbox"/> AIRPORT	\$1,290,461	105.34%	\$1,006,565	81.79%	\$1,076,035	83.59%	\$1,133,006	85.47%
<input type="checkbox"/> DEBT SERVICE	\$1,940,591	100.00%	\$1,269,369	100.00%	\$8,055,516	100.00%	\$702,287	108.08%
<input type="checkbox"/> GENERAL GOVERNMENT	\$25,190,560	109.30%	\$23,714,371	100.88%	\$29,261,984	102.92%	\$27,145,337	87.32%
<input type="checkbox"/> HEALTH & HUMAN WELL BEING	\$1,461,796	119.07%	\$2,133,762	100.39%	\$341,256	105.90%	\$209,791	85.27%
<input type="checkbox"/> INTERNAL SERVICE	\$13,713	101.40%	\$130,713	89.95%	\$218,916	100.37%	\$33,498	65.88%
<input type="checkbox"/> PARKING	\$93,192	108.89%	\$124,015	100.17%	\$71,919	84.25%	\$27,004	48.74%
<input type="checkbox"/> PARKS & RECREATION	\$1,129,795	123.08%	\$1,003,311	131.07%	\$1,408,205	119.08%	\$758,328	81.94%
<input type="checkbox"/> PUBLIC SAFETY	\$1,020,650	108.02%	\$1,738,468	84.21%	\$1,714,932	83.89%	\$610,179	39.86%
<input type="checkbox"/> SEWER	\$13,016,379	113.38%	\$10,997,319	101.13%	\$11,620,337	105.22%	\$5,871,519	53.83%
<input type="checkbox"/> SPECIAL ASSESSMENTS	\$9,455	14.52%	\$38	0.14%		0.00%		0.00%
<input type="checkbox"/> SPECIAL REVENUE FUNCTIONS	\$22,659,772	119.15%	\$25,488,522	101.47%	\$27,611,442	112.80%	\$19,957,364	55.17%
<input type="checkbox"/> STREETS & ROADS	\$7,191,049	124.18%	\$9,144,120	91.39%	\$6,163,320	53.73%	\$6,095,353	69.48%
<input type="checkbox"/> SWIMMING POOL	\$208,580	180.57%	\$79,000	100.00%	\$73,020	100.03%	\$78,018	100.02%
<input type="checkbox"/> TRUST & AGENCY	\$543,309	99.72%	\$531,070	100.16%	\$329,670	100.70%	\$255,790	84.47%
<input type="checkbox"/> WATER	\$12,894,409	129.01%	\$10,187,392	101.82%	\$10,873,363	106.11%	\$8,118,938	59.85%
<b>Total</b>	<b>\$48,732,216</b>	<b>109.74%</b>	<b>\$41,516,272</b>	<b>99.07%</b>	<b>\$49,023,536</b>	<b>101.18%</b>	<b>\$35,791,833</b>	<b>58.21%</b>

Data current as of: 8/3/2017

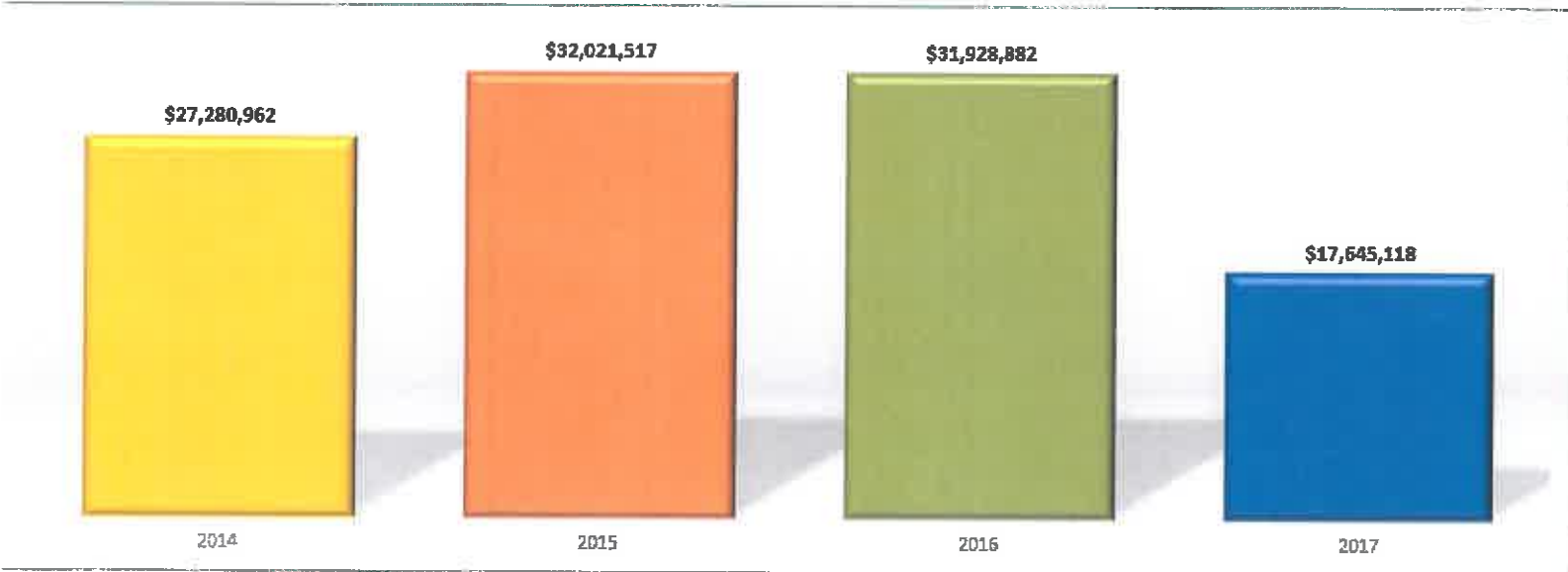
# General Fund Revenues Analysis



Click the FILE button to export or print.

Press and hold the Ctrl button to select multiple filters. Click the Remove Filter button  to clear filter selections.

Fund Group	Department Group		
Cemetery Funds	Civil Service	Computer Services	Council Office
Debt Service Fund	Engineering Department	Financial Administration	Fire Department
Enterprise Funds	Health Department	Law Director	Mayor's Office
General Fund	Misc Admin Group	Municipal Court	Police Department
Internal Service Funds	Projects	Public Works	Recreation
Special Assessments Funds	Special Enforcement	WORC	
Special Revenue Funds			





# Revenue Transactions

## Revenue Transaction Details

Click the FILE button to export reports.

Press and hold the CTRL button to select multiple filters. Click the REMOVE FILTER button to clear filter selections.

Date as of: 6/9/2017

Filtering interface showing various dropdown menus for filtering revenue transactions. The filters are organized into four columns:

- Account Group:** Includes filters like 'Parks & Recreation', 'Water', 'Health & Human Well Being', 'Public Safety', 'Airport', 'General Government', and 'Sewer'.
- Account Category:** Includes filters like 'Charges for Services', 'Licenses', 'Taxes', 'Fees', 'Grants', and 'Miscellaneous Revenue'.
- Department Group:** Includes filters like 'Recreation', 'Water', 'Police', 'Sewer', and 'Zoning'.
- Department:** Includes filters like 'Parks Department', 'Water Treatment', 'Police Department', 'Sewer Pollution Control', and 'Zoning Department'.

Year	Account Group	Account Category	Account Sub-Category	Department Group	Department	Fund Group	Fund	Account Name	Quantity	Amount	
2017	PARKS & RECREATION	CHARGES FOR SERVICES	PROFESSIONAL SERVICE FEE	Recreation	RECREATION FUNCTIONS	General Fund	GENERAL FUND	Facilities Maintenance & Services	0	373,811.00	\$7,000
2017	PARKS & RECREATION	OTHER	SALES SPECIFIC TO OPERATION 2	Recreation	RECREATION FUNCTIONS	General Fund	GENERAL FUND	Facilities Maintenance & Services	0	3,349,007	\$1,160,26
2017	PARKS & RECREATION	CHARGES FOR SERVICES	SHELTER/ICE RESERVATIONS 2	Recreation	RECREATION FUNCTIONS	General Fund	GENERAL FUND	Facilities Maintenance & Services	0	428,000.00	\$100.00
2017	PARKS & RECREATION	CHARGES FOR SERVICES	SHELTER/ICE RESERVATIONS 2	Public Works	PARKS DEPARTMENT	General Fund	GENERAL FUND	Facilities Maintenance & Services	0	378,100.00	\$100.00
2017	WATER	CHARGES FOR SERVICES	PROFESSIONAL SERVICE FEE	Water	WATER TREATMENT	Enterprise Fund	WATER FUND	Facilities Maintenance & Services	0	378,100.00	\$400.00
2017	WATER	CHARGES FOR SERVICES	MISCELLANEOUS REVENUE	Water	WATER DISTRIBUTION	Enterprise Fund	WATER FUND	Facilities Maintenance & Services	0	678,100.00	\$100.00
2017	PARKS & RECREATION	TAXES	SALARY TAX 2	Recreation	RECREATION FUNCTIONS	General Fund	GENERAL FUND	Facilities Maintenance & Services	0	278,100.00	\$88.99
2017	SEWER	LICENSE REVENUE	SEPTIC & SEWER PERMITS	Water Pollution Control (Sewer)	WATER POLLUTION CONTROL	Enterprise Fund	SEWER-WTR POLL CONTROL FUND	Facilities Maintenance & Services	0	378,100.00	\$78.00
2017	PARKS & RECREATION	TAXES	SALARY TAX 2	Recreation	RECREATION FUNCTIONS	General Fund	GENERAL FUND	Facilities Maintenance & Services	0	378,100.00	\$48.94
2017	PARKS & RECREATION	CHARGES FOR SERVICES	SHELTER/ICE RESERVATIONS 2	Recreation	RECREATION FUNCTIONS	General Fund	GENERAL FUND	Facilities Maintenance & Services	0	378,100.00	\$25.00
2017	PARKS & RECREATION	OTHER	RENT & USER FEES 5	Recreation	RECREATION FUNCTIONS	General Fund	GENERAL FUND	Facilities Maintenance & Services	0	378,100.00	\$80.00
2017	HEALTH & HUMAN WELL BEING	CHARGES FOR SERVICES	PROFESSIONAL SERVICE FEE 5	Public Works	CEMETERY DEPARTMENT	General Fund	GENERAL FUND	Facilities Maintenance & Services	0	478,100.00	\$1,400.00
2017	WATER	CHARGES FOR SERVICES	WATER CHARGES	Water	WATER TREATMENT	Enterprise Fund	WATER FUND	Facilities Maintenance & Services	0	378,100.00	\$4,400.00
2017	PUBLIC SAFETY	LICENSE REVENUE	BICYCLE LICENSES	Police Department	POLICE DEPARTMENT	General Fund	GENERAL FUND	Facilities Maintenance & Services	0	678,100.00	\$840.00
2017	PARKS & RECREATION	CHARGES FOR SERVICES	SHELTER/ICE RESERVATIONS 2	Public Works	PARKS DEPARTMENT	General Fund	GENERAL FUND	Facilities Maintenance & Services	0	378,100.00	\$6.00
2017	PARKS & RECREATION	OTHER	SALES SPECIFIC TO OPERATION 2	Recreation	RECREATION FUNCTIONS	General Fund	GENERAL FUND	Facilities Maintenance & Services	0	378,100.00	\$25.00
2017	WATER	CHARGES FOR SERVICES	MISCELLANEOUS REVENUE	Water	WATER DISTRIBUTION	Enterprise Fund	WATER FUND	Facilities Maintenance & Services	0	478,100.00	\$100.00
2017	PUBLIC SAFETY	CHARGES FOR SERVICES	PROFESSIONAL SERVICE FEE 15	Police Department	POLICE DEPARTMENT	General Fund	GENERAL FUND	Facilities Maintenance & Services	0	478,100.00	\$1,972.00
2017	WATER	CHARGES FOR SERVICES	PROFESSIONAL SERVICE FEE	Water	WATER TREATMENT	Enterprise Fund	WATER FUND	Facilities Maintenance & Services	0	478,100.00	\$80.00
2017	PUBLIC SAFETY	CHARGES FOR SERVICES	CD PHOTOCOPIES/REPORT COPIES	Police Department	POLICE DEPARTMENT	General Fund	GENERAL FUND	Facilities Maintenance & Services	0	478,100.00	\$6.00
2017	PARKS & RECREATION	CHARGES FOR SERVICES	PARKING FEES	Police Department	PARKING ENFORCEMENT	Enterprise Fund	GENERAL FUND	Facilities Maintenance & Services	0	478,100.00	\$80.00
2017	WATER	CHARGES FOR SERVICES	WATER TAX FEES	Water	UTILITY BILLING	Enterprise Fund	WATER FUND	Facilities Maintenance & Services	0	478,100.00	\$800.00
2017	HEALTH & HUMAN WELL BEING	LICENSE REVENUE	ZONING PERMITS	Special Enforcement	ZONING DEPARTMENT	General Fund	GENERAL FUND	Facilities Maintenance & Services	0	478,100.00	\$200.00
2017	PARKS & RECREATION	OTHER	SALES SPECIFIC TO OPERATION 2	Recreation	RECREATION FUNCTIONS	General Fund	GENERAL FUND	Facilities Maintenance & Services	0	478,100.00	\$200.00
2017	SEWER	CHARGES FOR SERVICES	NORTHWEST CORN IMPACT FEES	Water Pollution Control (Sewer)	WATER POLLUTION CONTROL	General Fund	SEWER-WTR POLL CONTROL FUND	Facilities Maintenance & Services	0	478,100.00	\$1,258.41
2017	WATER	CHARGES FOR SERVICES	LOCAL GRANTS	Water	WATER DISTRIBUTION	Enterprise Fund	GENERAL FUND	Facilities Maintenance & Services	0	478,100.00	\$264.00
2017	AIRPORT	INTERGOVERNMENTAL	LOCAL GRANTS	Airport	AIRPORT	Enterprise Fund	GENERAL FUND	Facilities Maintenance & Services	0	478,100.00	\$189.19
2017	HEALTH & HUMAN WELL BEING	LICENSE REVENUE	ZONING PERMITS	Special Enforcement	ZONING DEPARTMENT	General Fund	GENERAL FUND	Facilities Maintenance & Services	0	478,100.00	\$4,000.00
2017	GENERAL GOVERNMENT	TAXES	HOTEL/MOTEL TAX	Int'l Admin Group	GENERAL REVENUE	General Fund	GENERAL FUND	Facilities Maintenance & Services	0	478,100.00	\$150.00
2017	SEWER	CHARGES FOR SERVICES	WASTEWATER TAPS	Water Pollution Control (Sewer)	WATER POLLUTION CONTROL	Enterprise Fund	SEWER-WTR POLL CONTROL FUND	Facilities Maintenance & Services	0	478,100.00	\$9,334.00
2017	SEWER	CHARGES FOR SERVICES	WASTEWATER TAPS	Water Pollution Control (Sewer)	WATER POLLUTION CONTROL	Enterprise Fund	SEWER-WTR POLL CONTROL FUND	Facilities Maintenance & Services	0	478,100.00	\$240.00



## 2017 EXPENSES

# EXPENSES ON TRANSPARENCY SITE:

- <http://transparency.tylertech.com/findlay/pages/Expenditures%20by%20Fund.aspx?PageView=Shared>



# Expenditures

**Total Expenditures**  
**\$51,875,483**  
 Year To Date

**Expenditure Budget Utilized**  
**49.84%**  
 Year To Date

**Total General Fund Expenditures**  
**\$18,289,534**  
 Year To Date

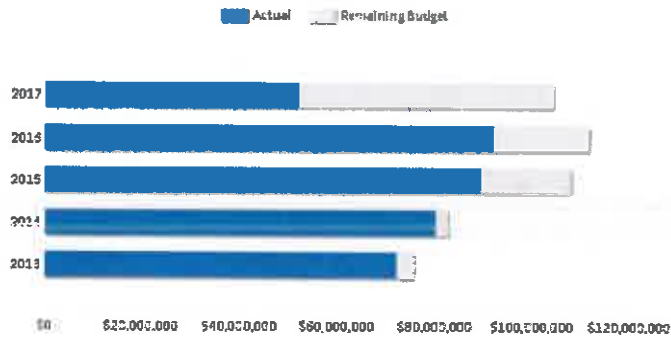
**Total Project Expenditures**  
**\$4,815,398**  
 Year To Date

**Expenditure Quick Links:**

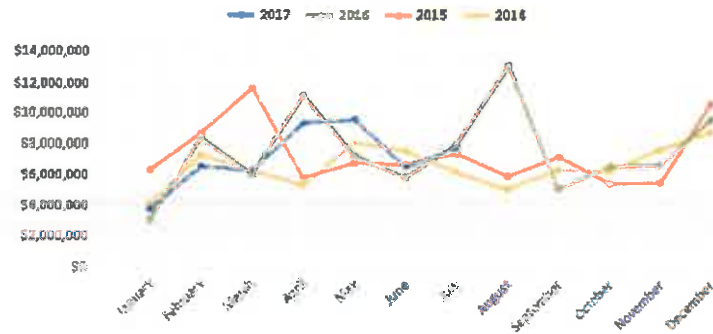
- [Category Analysis](#)
- [Department Analysis](#)
- [Function Analysis](#)
- [Fund Analysis](#)
- [Monthly Analysis](#)
- [Transaction Details](#)
- [Vendor Payments](#)

Data current as of: 8/3/2017

### Expenditures vs Budget



### Monthly Expenditures by Fiscal Year



#### 2017 Expenditure Analysis

**\$51,875,483** ↑ **(\$852,407)**  
**1.67%**

#### 2017 Budget Analysis

**\$104,084,600**

**49.84%**

#### 2016 Expenditure Analysis

**\$91,913,974** ↑ **\$2,381,252**  
**2.66%**

#### 2016 Budget Analysis

**\$111,645,707**

**82.33%**

#### 2015 Expenditure Analysis

**\$89,532,712** ↑ **\$9,319,987**  
**11.62%**

#### 2015 Budget Analysis

**\$108,075,725**

**82.84%**

#### 2014 Expenditure Analysis

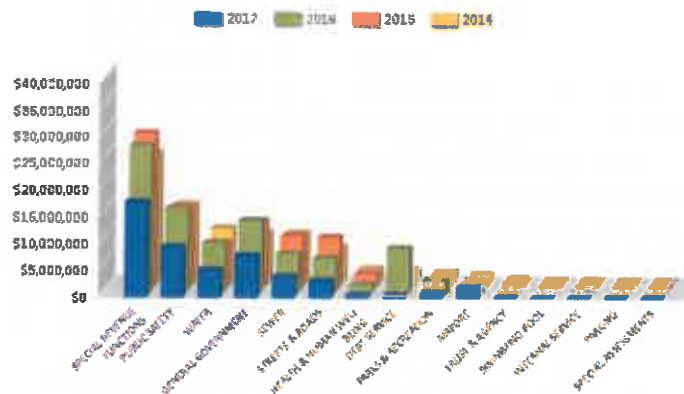
**\$80,212,725** ↑ **\$8,090,047**  
**11.22%**

#### 2014 Budget Analysis

**\$82,756,518**

**96.93%**

### Expenditures by Function



# Expenditures and Budget Analysis

Click the Actions button to export or print.

Click the items listed in the filter to open the filter window. Use the search box to locate items in the filter or manually select items by using the check boxes.

Filter by Fund Group **Cemetery Funds, Debt Service Fund, Enterpr...**

Actions   1 of 1   Find/Filter

Function	2014		2015		2016		2017	
	Actual Expenditures	Expenditure Budget Utilized	Actual Expenditures	Expenditure Budget Utilized	Actual Expenditures	Expenditure Budget Utilized	Actual Expenditures	Expenditure Budget Utilized
AIRPORT	\$1,271,218	96.84%	\$1,041,787	71.67%	\$1,005,404	28.64%	\$2,182,950	58.65%
DEBT SERVICE	\$2,168,189	91.55%	\$1,412,104	40.61%	\$8,148,563	79.50%	\$609,150	22.79%
GENERAL GOVERNMENT	\$8,983,847	90.62%	\$12,229,867	75.85%	\$13,295,723	81.62%	\$7,925,251	45.42%
HEALTH & HUMAN WELL BEING	\$2,258,075	99.54%	\$2,417,951	71.94%	\$1,488,452	86.53%	\$596,435	56.21%
INTERNAL SERVICE	\$180,057	78.57%	\$155,258	78.94%	\$134,903	60.85%	\$44,563	18.85%
PARKING	\$94,862	94.96%	\$92,304	92.17%	\$90,351	87.59%	\$59,287	56.75%
PARKS & RECREATION	\$1,563,434	95.59%	\$1,446,617	85.54%	\$2,141,987	87.33%	\$982,008	48.27%
PUBLIC SAFETY	\$14,235,309	93.59%	\$14,872,302	85.96%	\$15,549,660	54.62%	\$9,479,009	51.80%
SEWER	\$8,872,294	93.64%	\$9,375,727	74.87%	\$7,096,215	66.16%	\$3,982,468	41.87%
SPECIAL ASSESSMENTS	\$12,723	92.03%	\$17,517	12.98%	\$4,542	9.73%	\$1,702	1.40%
SPECIAL REVENUE FUNCTIONS	\$23,360,415	98.85%	\$28,325,158	93.59%	\$27,145,301	93.83%	\$17,739,805	54.35%
STREETS & ROADS	\$6,297,836	117.94%	\$9,218,957	76.91%	\$6,279,881	67.75%	\$3,194,229	30.79%
SWIMMING POOL	\$234,453	178.80%	\$76,161	89.10%	\$76,286	90.13%	\$26,045	30.17%
TRUST & AGENCY	\$496,315	99.87%	\$306,836	99.87%	\$494,775	98.32%	\$5,018	1.05%
WATER	\$9,554,135	103.21%	\$8,144,166	80.50%	\$9,012,511	53.30%	\$5,117,789	52.82%
<b>Total</b>	<b>\$80,212,725</b>	<b>96.93%</b>	<b>\$89,537,712</b>	<b>82.84%</b>	<b>\$91,913,974</b>	<b>82.33%</b>	<b>\$51,875,483</b>	<b>49.84%</b>

Data current as of: 8/3/2017

# Expenditure Transactions

## Expenditure Transaction Details

Click the FILE button to export or print.

Press and hold the Ctrl button to select multiple filters. Click the Remove Filter button to clear filter selections.

Date current as of: 8/3/2017

Fiscal Year	Function Group	Category	Subcategory	Department Group	Department	Fund Group	Fund	Distribution Source	Vendor Name	Check Number	Date	Amount
2017	WATER	COMMUNICATIONS	CELLULAR CHARGES	Water	UTILITY BILLING	Enterprise Funds	WATER FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	PUBLIC SAFETY	PERSONNEL BENEFITS	HOSPITALIZATION INSURANCE	Police Department	DISPATCH CENTER	General Fund	GENERAL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	WATER	PERSONNEL BENEFITS	WORKERS COMPENSATION	Water	WATER DISTRIBUTION	Enterprise Funds	WATER FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	PUBLIC SAFETY	SALARIES AND WAGES	WAGES-PO & FD CLERKS	Police Department	POLICE DEPARTMENT	General Fund	GENERAL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	WATER	PERSONNEL BENEFITS	OHIO PUBLIC EMPLOYEES RETIREMENT	Police Department	PARKING ENFORCEMENT	Enterprise Funds	PARKING FACILITIES FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	GENERAL GOVERNMENT	PERSONNEL BENEFITS	OHIO PUBLIC EMPLOYEES RETIREMENT	Mayor's Office	MAYOR'S OFFICE	General Fund	GENERAL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	WATER	COMMUNICATIONS	CELLULAR CHARGES	Water	WATER DISTRIBUTION	Enterprise Funds	WATER FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	SEWER	SALARIES AND WAGES	SALARIES AND WAGES	Water Pollution Control (Sewer)	WATER POLLUTION CONTROL	Enterprise Funds	SEWER-WTR POLL CONTROL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	PUBLIC SAFETY	PERSONNEL BENEFITS	MEDICARE COSTS	Police Department	POLICE DEPARTMENT	General Fund	GENERAL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	GENERAL GOVERNMENT	PERSONNEL BENEFITS	OHIO PUBLIC EMPLOYEES RETIREMENT	Mayor's Office	MAIN BLDG MAINTENANCE	General Fund	GENERAL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	PUBLIC SAFETY	SALARIES AND WAGES	LONGEVITY	Mayor's Office	MAYOR'S OFFICE	General Fund	GENERAL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	GENERAL GOVERNMENT	PERSONNEL BENEFITS	WORKERS COMPENSATION	Police Department	POLICE DEPARTMENT	General Fund	GENERAL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	PUBLIC SAFETY	PERSONNEL BENEFITS	WORKERS COMPENSATION	Police Department	RECREATION FUNCTIONS	General Fund	GENERAL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	GENERAL GOVERNMENT	PERSONNEL BENEFITS	OHIO PUBLIC EMPLOYEES RETIREMENT	Fire Department	FIRE DEPARTMENT	General Fund	GENERAL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	SEWER	PERSONNEL BENEFITS	MEDICARE COSTS	Water Pollution Control (Sewer)	WATER POLLUTION CONTROL	Enterprise Funds	GENERAL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	WATER	PERSONNEL BENEFITS	MEDICARE COSTS	Water	WATER DISTRIBUTION	Enterprise Funds	SEWER-WTR POLL CONTROL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	GENERAL GOVERNMENT	COMMUNICATIONS	CELLULAR CHARGES	Engineering Department	ENGINEERING DEPARTMENT	General Fund	GENERAL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	GENERAL GOVERNMENT	PERSONNEL BENEFITS	MEDICARE COSTS	Treasury Administration	AUDITORS OFFICE	General Fund	GENERAL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	WATER	SALARIES AND WAGES	LONGEVITY	Water	UTILITY BILLING	Enterprise Funds	WATER FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	PARKS & RECREATION	SALARIES AND WAGES	LONGEVITY	Public Works	PARKS DEPARTMENT	General Fund	GENERAL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	SPECIAL REVENUE FUNCTIONS	SALARIES AND WAGES	LONGEVITY	City Income Tax	CITY ADMINISTRATION	Special Revenues Funds	CITY INCOME TAX ADMIN FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	GENERAL GOVERNMENT	PERSONNEL BENEFITS	OHIO PUBLIC EMPLOYEES RETIREMENT	Mayor's Office	SERVICE DIRECTOR	General Fund	GENERAL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	AIRPORT	SALARIES AND WAGES	OVERTIME	Airport	AIRPORT	Enterprise Funds	AIRPORT FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	SEWER	PERSONNEL BENEFITS	WORKERS COMPENSATION	Water Pollution Control (Sewer)	WATER POLLUTION CONTROL	Enterprise Funds	SEWER-WTR POLL CONTROL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	GENERAL GOVERNMENT	COMMUNICATIONS	CELLULAR CHARGES	Mayor's Office	SERVICE DIRECTOR	General Fund	GENERAL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	GENERAL GOVERNMENT	PERSONNEL BENEFITS	MEDICARE COSTS	Mayor's Office	SERVICE DIRECTOR	General Fund	GENERAL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	HEALTH & HUMAN SERVICES	SALARIES AND WAGES	LONGEVITY	Public Works	CEMETERY DEPARTMENT	General Fund	GENERAL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	GENERAL GOVERNMENT	PERSONNEL BENEFITS	HOSPITALIZATION INSURANCE	Mayor's Office	MAIN BLDG MAINTENANCE	General Fund	GENERAL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	
2017	GENERAL GOVERNMENT	PERSONNEL BENEFITS	WORKERS COMPENSATION	Financial Administration	TREASURER'S OFFICE	General Fund	GENERAL FUND	Payroll Distribution Journal	NON-VENDOR TRANSACTIONS		0 8/1/2017	





# Summary

- ❑ Long-term planning continues to be an outstanding weakness of City, should be addressed prior to adding recurring cost or new large cost items
- ❑ Contingency planning also an outstanding weakness of City. Proper contingency planning would demonstrate the City's ability to adjust to a future loss of a major employer or revenue source. Top 10 Employers has constantly changed. New and growing local companies a positive for Findlay and regional economy
- ❑ Cash balances continue to grow, operations and cash flow forecast should be developed to properly manage them, which will improve investment returns

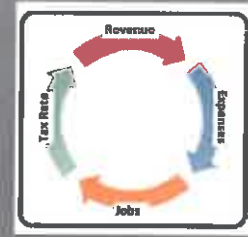


# Summary continued

- ❑ 2018 and 2019 Budget plans should consider:
  - Expenses, Capital Improvements, Revenue, Flood Mitigation, subsidies and community wide strategic planning in a *sustainable* manner
- ❑ Transparency site **FindlayOhioFinances.com** provides full community access to City wide revenues and expenses and personnel costs
- ❑ Legislation needed at next meeting:
  - Severance Payout Reserve \$65,000 - personal services



# 2016 Mid-Year Review



# Questions?

