



CITY OF FINDLAY FINANCE BOOK



2015

Office of the Mayor

Lydia L. Mihalik

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December 1, 2014

Honorable City Council
City of Findlay, Ohio

Dear Honorable Council Members:

It is my pleasure to present to you the 2015 Annual Budget. This document represents a year of hard work in 2014 and dedicated planning by many Clerks, Supervisors, and Department Heads for 2015. It is a fair representation of our continued mission of “Enduring stewardship dedicated to service and safety for citizens, promoting Findlay as the place to live, work, and play.” It also exhibits our continued desire to provide fiscal responsibility while maintaining a conservative approach to managing your tax dollars.

The Income Tax funded operations and departments are contained within the General Fund. The proposed 2015 budget for the General Fund is \$26,179,169. This represents a decrease of approximately \$500,000 under the revised 2014 budget. We again take a conservative approach to the budget, given the fluctuations that occur in our Business Tax Collections.

Our prudent approach to managing our budgets and eventual expenses coupled with an outstanding year in health care management has enabled us to end the year with a healthy carry forward.

Findlay is poised for a tremendous amount of continued growth over the next few years as new investment brings jobs and opportunity. We believe this budget addresses an appropriate level of city services given that growth at this time.

The City of Findlay has weathered the recession as well if not better than most municipal organizations, and we are very proud of the progress and success we have seen over the last few years. This budget continues the process of establishing a strategy to address our operational needs with a primary focus on maintaining our current levels of service properly balanced with facility and infrastructure maintenance.

As always, we look forward to working with Council to implement our strategic and capital investment priorities.

I would like to thank our leadership team, department heads, and supervisors for their work to date. Most of all, I would like to thank our hard working and dedicated team of employees who deliver outstanding public service to our community every day. They are the means by which we impact the lives of our residents, and for that I am extremely grateful.

Sincerely,



Lydia L. Mihalik
Mayor



AUDITOR'S OFFICE

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JIM STASCHIAK II
CITY AUDITOR

December 02, 2014

The Honorable Council
Findlay, Ohio 45840

Dear Council Members:

I am presenting you with this copy of the 2015 Permanent Operations Budget request as presented to my department.

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. This allocation has been presumed to be 82% General Fund, 18% Capital Improvements as proposed by the Administration for 2015 and 81% General Fund, 19% Capital Improvements for 2016. Should Council choose to alter this allocation as part of the passage of the 2015 budget ordinance the figures below would be changed to reflect that new allocation.

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, Sewer, SCM&R, City Income Tax as well as others. This document contains budget and summary figures covering the entire City operations from a financial perspective.

Most notably, this document is based on a 2-year budget. It reflects projected revenues and expenses into 2016, 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 short term. It clearly shows that even if the departments spend every dollar of the 2015 request, the City's cash position is projected to remain stable through 2016. Since 2011, on average the departments have returned \$1.5MM in unused General Fund appropriations. The 2015 budget year is presented in full detail in this document. The 2016 budget year is presented here in summary form; however, the full detail is available.

12/02/2014

City of Findlay 2015 Permanent Budget Package

GENERAL FUND SUMMARY 2015		
2014 Unappropriated Cash Balance	\$9,011,600	
2014 Projected Unused Department Appropriations	\$1,777,500	
2015 Estimated Revenues	\$25,892,900	
TOTAL ESTIMATED RESOURCES FOR 2015		\$36,682,000
2015 Proposed Expenses		\$26,180,000
ESTIMATED 2015 YEAR END CASH BALANCE		\$10,502,000
2015 Estimated Minimum Reserve	\$4,364,000	
2015 Estimated Year End Cash Balance in excess of minimum reserve	\$6,138,000	
2015 Proposed Capital	Not determined	

GENERAL FUND SUMMARY 2016		
2015 Projected Unappropriated Cash Balance	\$10,502,000	
2015 Projected Unused Department Appropriations	Not estimated	
2016 Estimated Revenues	\$25,874,000	
TOTAL ESTIMATED RESOURCES FOR 2016		\$36,376,000
2016 Proposed Expenses		\$26,795,000
ESTIMATED 2016 YEAR END CASH BALANCE *excludes unused department appropriations in 2015		\$9,581,000 *
2016 Estimated Minimum Reserve	\$4,466,000	
2016 Estimated Year End Cash Balance in excess of minimum reserve	\$5,115,000	
2016 Proposed Capital	Not determined	

Even with revenue receipts anticipated slightly below projections for 2014, the City continues to strengthen its cash position in the General Fund and is projected to end the year with more than \$6MM beyond its cash reserve policy in 2015. For 2016 the year end balance appears slightly less but this does not take into account the unused appropriations returned by the departments at the end of the year which is estimated at \$1.7MM for 2015 and not estimated for 2016.

City of Findlay 2015 Permanent Budget Package

Although this budget is not balanced under strict definition of the term, the City is in a very strong cash position to offset this relatively minor difference between projected revenues and expenses. Also, the departments have returned larger amounts of unused appropriated money the last few years so, the budget could be 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 renamed to 'Additional Information' and is provided for individuals to add reports and other financial items deemed relevant for reference throughout 2015.

Is my hope you will find it informative, easily read, and a solid reference document for the 2015 fiscal year.

Respectfully submitted,

Jim Staschiak II
City Auditor

12/02/2014

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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 has returned to the community’s traditional 1% income tax for a second year. Council has requested expansion of the budgetary information being provided regarding the aspects of City operations and the Administration’s strategic planning for the departments. Currently, the information here is being provided following a best practice of the Government Finance Officers Association.

Council has expressed concern and is interested in looking at the City’s ability to address much needed infrastructure improvements. Generally speaking, Council continues to want to spend more on the Capital Improvements than has been spent the last few years and reduce the large cash balances the City has accumulated. Council has expressed interest in using the 5-year forecast as a way to determine the appropriate cash carry forward amounts. In 2014 Council adjusted the City income tax split to 83% to General Fund and 17% to Capital Improvements account; this document reflects a proposed 82% / 18% split for 2015. Council openly acknowledges capital has been underfunded and desires to return to our traditional funding of 22%-25% of the City income tax when possible.

As a refresher In 2011, at City Council’s request, the Auditor entered into a contract for a performance audit to be completed by the State Auditor’s Office. This audit was completed in 2012 and has provided a non-biased, third-party cost comparison, using generally accepted government auditing standards (GAGAS), as to how the majority of the city departments compare to several peer communities. The report has been made readily available to the public. Council intended this report to provide a guide to long-term operational efficiencies and potential cost savings. The report has itemized 19 recommendations, 9 of which total a baseline savings potential of \$1,335,000; a table updating progress on the reports combined 18 recommendations was distributed to council by the Administration in 2013.

City of Findlay Performance Audit Status Update

Recommendation	Status
R. 1 Reduce Firefighting staffing by at least 4 FTE	Completed through arbitration
R. 2 Adopt Strategies for improving cost effectiveness of the health insurance program	Complete*
R. 3 Contract with the Hancock County Sheriff for dispatch services	Not pursuing at this time; redundancy is of primary concern
R. 4 Reduce police officer staffing by at least 3 FTE	Complete
R. 5 Consolidate operations with the Hancock Co. Board of Health	In progress, interim board being developed now
R. 6 Renegotiate provisions within the firefighter’s contract	Complete
R. 7 Renegotiate longevity payments made to police and fire employees	Arbitrator ruled longevity as part of overall compensation package should not be reduced.
R. 8 Implement a fuel conservation policy	To be completed in 2014
R. 9 Develop a strategic plan	Complete
R. 10 Develop a comprehensive staffing plan	Staffing and Key processes evaluated as part of strategic plan
R. 11 Formally identify and assign human resource related duties to appropriate personnel and departments	Identification of duties complete, in the process of filling that position
R. 12 Use actuarially measure information when determining appropriate health insurance premium rates	Complete
R. 13 Develop a five- year financial forecast	5 year capital plan complete; expect forecast to be complete end of 2014 once revenues stabilize
R. 14 Centralize facilities management	Ongoing; examined municipal bldg, revitalized street dept; Park Maintenance
R. 15 Create a formal master maintenance plan for vehicles	To be evaluated
R. 16 Establish a formal preventive maintenance plan for facilities	To be evaluated
R. 17 Update and test the disaster recovery plan on a routine basis	To be evaluated
R. 18 Design and implement a hardware replacement plan	To be evaluated

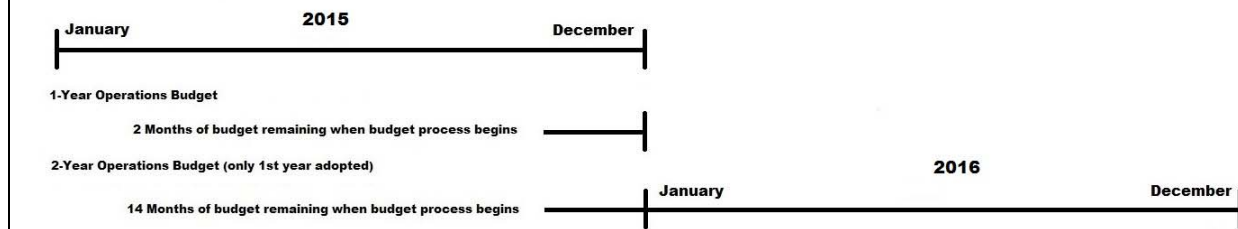
INTRODUCTION AND OVERVIEW

City of Findlay 2015 Permanent Budget Package

Mayor Mihalik please refer to the strategic planning section and cover letter

Auditor Staschiak continues work on the goal of improving long-term financial data available for our elected officials and their appointees. Significant progress has been made on this goal which was reinforced by the State Auditor's Performance Audit report findings. This year the City has 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 2016. The 2015 and 2016 budgets each reflect a 1% increase in the income tax allocation to Capital Improvements Account and a corresponding decrease of 1% in the General Fund. The impact of the adjustment in the allocation can be seen in the General Fund summary report and it is appropriate to point out the City is expected to have several million dollars cash in excess of the amount required by its minimum reserve policy as it transitions to its more traditional allocation of the income tax receipts.

Having a 2-year operations budget for the 2015-2016 calendar years shows short term sustainability of the expenses versus the revenues and can guide officials during periods of transition.



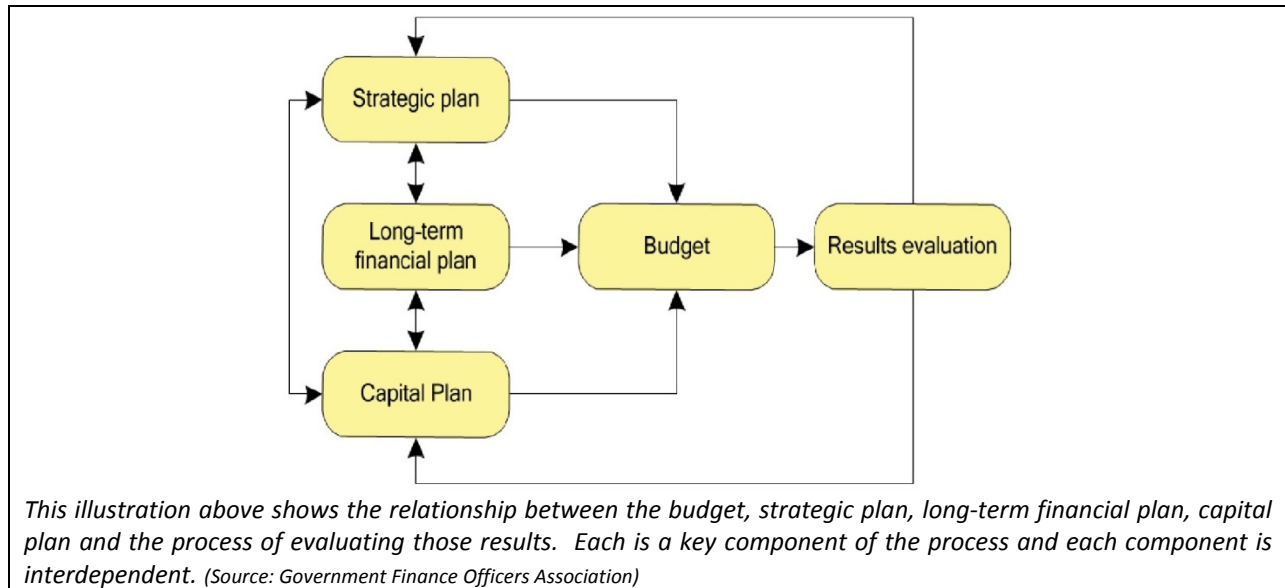
For those involved in making major decisions, it can be difficult to understand the full impact of new or unexpected expenditures over the long term. Decisions with potentially significant impact have sometimes been made without consideration to the future financial ramifications. *For example: In 2006 the City removed all parking meters from the public parking areas. This has resulted in the city subsidizing the Parking Fund approximately \$240,000 in total since the operational change.* Having a 5-Year Forecast and a 2-Year Operations Budget allows proper financial analysis to be completed prior to a decision being made. It is important to know the potential impact of decisions on all General Fund and subsidized fund operations. Making significant operational decisions such as this 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:

- **Balanced Budget Policy** – Key to sound financial management, budget should balance independent of potential one time revenue anomalies and windfalls. The budget should also include expense contingency funds for unexpected circumstances and events.

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- Financial Policies – per the Government Finance Officers Association (GFOA) these policies are central to a strategic, long-term approach to financial management. Findlay has demonstrated a need for a complete set of written financial policies.
- 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.
- 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.
- 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.
- 5-Year 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 and is a vital tool for future debt issuance decisions.



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: planned revenue targets would allow the City to benchmark needed growth in jobs, wage increases, business and individual profits, etc.; thus providing a sound basis for analysis of the types of economic development which are key for the community over the long-term. The City would have a sound basis for requiring benchmarks be met for consideration of the City’s funding of certain economic development programs or activities.*

Short Term Factors in Budget Development

The allocation of net income tax receipts for 2015 has been presumed to be 82% to the General Fund and 18% to the Capital Improvements account for this presentation. Council can choose to alter this allocation as part of the passage of the ordinance that will need adopted. Ordinance 2015-002 will change the allocation from its current 83% and 17%. As indicated by the performance audit, long term planning is critical for the 2015 fiscal year and beyond. Completing the 2-year budget is a significant step towards implementing a long term planning approach and showing the impact of this change in allocation on the operations and capital budgets.

Revenues traditionally provided to the capital improvement account were used to supplant operational expenses for several consecutive years. The 2013 budget saw a large windfall into this account, from unexpectedly large business tax deposits, and additional funds were transferred from the General Fund in 2013, allowing the City to begin 2014 with a well-funded capital account many of those dollars remain unspent and will again contribute to large beginning balance in 2015. As of the distribution of this document the Capital Improvements Account is projected to begin 2015 with a cash balance in excess of \$6MM.

No additional significant reductions in the state reimbursements of intergovernmental funds are expected in 2015 as of this printing. The State does continue to express its desire to retain funds collected and the City should remain wary of the State's position. Millions of dollars that use to flow to local governments have been eliminated by the State in recent years. It does appear the State views the local government funds as well as the municipal income tax as possible areas to acquire operational monies for their use.

Health insurance costs for the City are projected to remain stable in 2015; in 2014 actual costs were significantly below the original allocated budget. Overall costs have been reduced three years running and the growth curve has been reduced as well. A recommended reserve, including a cost for claims run out which has been actuarially established, is approximately \$1.8 million for 2015. Due to changes in staffing the City averaged 283 contracts with employees in 2013, 288 contracts in 2014. The City has been able to control costs with the added contracts which is a tremendous accomplishment. An insurance committee representing union and non-union city employees will continue to be a key component of implementing additional cost controls and a long-term wellness program.

Budget pressures and adding of building security has impacted many of the Special Revenue Funds that receive revenue through the Municipal Court fees from tickets and fines. The outstanding fines and penalties collections process will need continued evaluation throughout 2015. It is noted here that in this budget request the Court has agreed to reimburse municipal building security at 100% of cost, out of the Courts Special Projects Fund in 2015. Due to preparation of 2 year budget, a review of the 2016 proposal indicates the funds will not be available to reimburse 100% of the costs.

For more than a year, discussions have been underway for combining the City and County Health Departments. However, until a final determination, vote and legislation is passed this budget presumes a fully funded City Health Department operating with General Fund dollars for both years.

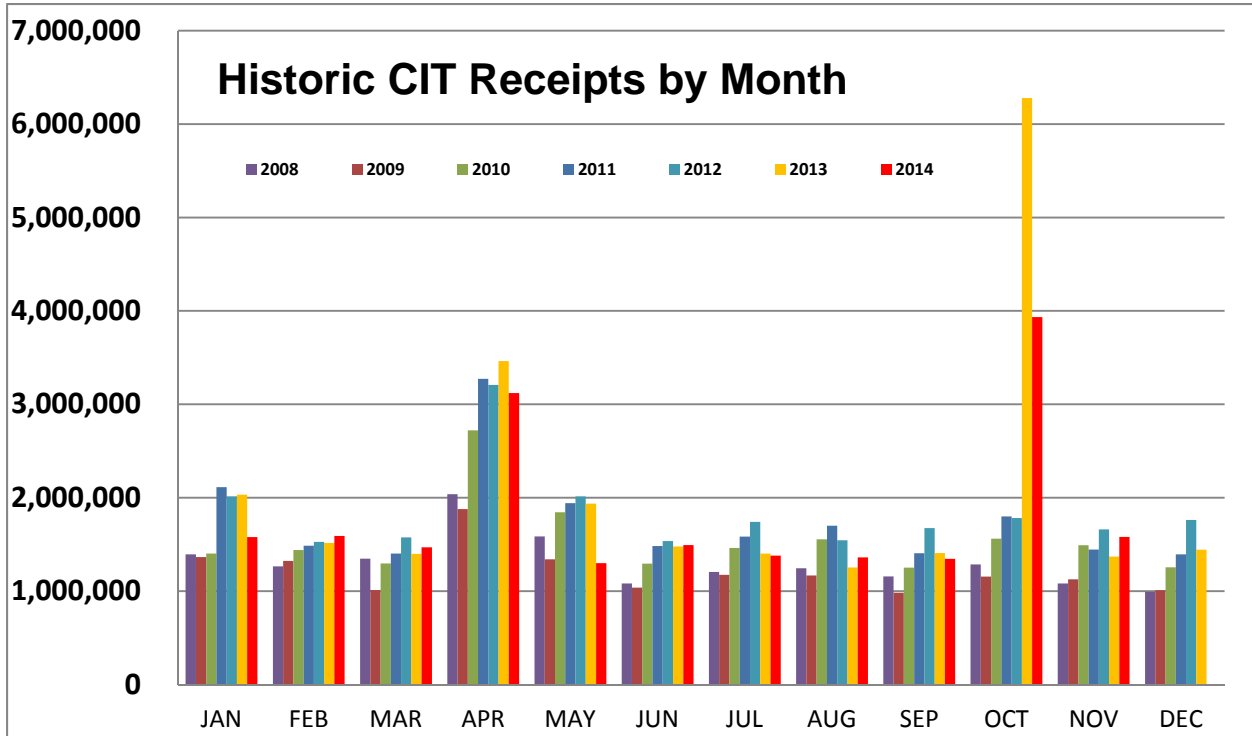
Priorities and Issues for 2015

General Fund Cash Balance: Growth of the City's cash balance in the General Fund should be addressed as part of a 5-year forecast. In 2014 mixed messages of lower income tax receipts and a historically high cash balance have risked confusing the community as to the health of the City's finances. Addressing 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. Such a report could be easily completed and should be considered as part of the process.

Estimated Income Tax Payments: The City received very large business tax payments exceeding \$4.8 million in 2013, much of which it deferred in 2012. The current practice of the City is to refuse or defer receipt of estimated business income tax receipts from certain business. In 2014 business tax receipts did not meet expectations; however, this is due in part to the City deferring a large portion of these receipts until the following calendar year, a practice which continues still. This has created a new challenge as it introduces additional volatility into the budget which should be considered. The practice has been reviewed by several audit firms and found to be questionable. Additionally, it was noted in the most recent CAFR management comments that the practice risks impacting operational decisions. Auditor Staschiak has recommended removing the option from the income tax rules for several reasons:

- It treats a select group of taxpayers very differently; does not treat all taxpayers equally
- The City has built proper reserves and is in a strong cash position mitigating the need for concern over a unusually large refund (a large refund has not occurred in many years)
- In 2014 the Income Tax Administrator has stated somewhere between \$1,700,000 and \$2,800,000 of additional revenue would have been in 2014 received if all taxpayers would have been treated the same in 2014
- The Tax Administrator has openly acknowledged to the City Income Tax Board that being an appointee of the Mayor has influence on his decisions with regard to refusing or accepting timely estimated payments
- It has complicated the revenue forecasting process and added a significant amount of volatility to the income tax estimates (see chart below)
- It puts the City in the position of not knowing what its current year revenues will be until well into 4th quarter, as evidenced in 2014 when the receipts tracked as forecasted until the October business receipts were received and booked at the end of the month. The 2014 business tax receivables were more than \$1MM below expectations

The following chart shows the impact of the City’s practice of deferring prior years estimated payments to the following tax year on the historic income tax revenue receipts



If the City would return to the common practice of accepting these estimated payments or enforcing the requirement on a quarterly basis it would level out the City’s receipts over the prior year and improve the City’s ability to statistically estimate this most important revenue source.

Review of User Fees and Other Revenues: 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 2015 and 2016 have been projected based on these statements. It is noted here that full repayment of an RLF loan on a city owned parking lot adjacent to the Findlay Inn has allowed a notable increase in revenue projections for the Parking Fund.

Water and WPC (Sewer) Model: At significant cost (approximately \$100,000) the City purchased a water and sewer modeling program several years ago to assist in identifying needed rate increases. The importance of maintaining this model as an existing tool for planning and forecasting cannot be overstated. The model was last updated in 2013 and should be updated annually to keep the City compliant with Resolution 002-2014; however, no date has been established for an update. Its purpose is for debt and long-term budget planning in the Water and WPC (Sewer) Funds. Service-Safety Director Schmelzer had indicated increases in water and sewer fees would be considered for 2014; however, that did not occur and the

City of Findlay 2015 Permanent Budget Package

revenue projections do not reflect any increase at this time for 2015 or 2016. A long-term capital plan was updated in 2014 including water and sewer considerations. Best practices suggest that regular small rate increases are preferable to random large ones. When the 2015 capital plan is finalized it will be used for making a sound, best practice, recommendation for the necessary carry forward (reserve) balance that should be maintained in these two enterprise funds for 2015 and beyond.

Forecasting: Since this is the second year the City is budgeting based on returning to the 1% income tax, the 2014 budget year has become a sound basis for budget forecasting well into the future. Historical data is available going back many years and it is encouraged that this be reviewed periodically for active operational components of the City's budget.

Local Economy: Continued economic recovery and economic development are key components of the community's long term growth. 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. As was noted here in the 2013 Finance Book, an unexpected repeated windfall in business tax collections would be a blessing; however, it would not be prudent to expect a large amount to be received in 2015. A moderate increase has been budgeted in the revenue due to an improving business climate. Notably the City passed a city-wide tax abatement by placing all of its boundaries within a Community Reinvestment Area (CRA). Two corporations will receive millions of dollars in tax benefits due to expansions and new hiring in Findlay. In essence the CRA trades several years of real estate tax abatement as an incentive to locate or make real estate improvements upon a property. The City hopes in exchange for the abatement companies will locate new jobs within the community. This City also hopes to incentivize improvements in older neighborhoods.

STRUCTURE & PROCESS

FINANCIAL STRUCTURE, POLICY AND PROCESS, & DEPARTMENTAL INFORMATION

2015 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 important when reviewing this 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 million and can be funded up to 5% of prior year revenues (Ordinance 2008-007; Resolution 002-2014)
- 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)

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



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JIM STASCHIAK II
CITY AUDITOR

RE: 2015 BUDGET SCHEDULES

December 1, 2014

- 09/09 Pre-Budget Meeting as part of appropriations 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 as we move into 2015.
- 09/29 Departmental Budget Staff Meeting: Present assumptions to departments, distribute and review critical materials with departments, discuss technical aspects of budget entry, and ending dates.
- 10/17 Department budgets locked so administration can process budget for correctness and completeness.
- 11/03 8am Administration budget locked; Auditor begins reconciliation of budget.
- 11/07 Auditor finalizes revenue estimates to reconcile with budget.
- 11/03- 11/12 Statutory corrections made to budgets and finalized between Mayor and Auditor; Auditor determines projected carry-forward for 2015 beginning cash balance based on Mayor's and department's estimated remaining expenditures for carry-forward.
- 11/21 Auditor review completed and Budget Documents finalized.
- 12/02 Completed budget distributed to council for insertion in '*2015 FINANCE BOOK*' (*Available to general public at this time*).
- 12/11 Budget Hearing – Open Public Budget Meeting; each department presents budget to Council for review/modifications/comment.
- 12/29 Numbers finalized for Ordinance 2015-001 by Auditor.
- 01/06/15 Permanent Budget Ordinance 2015-001 adopted by City Council.

**BUDGET PRESENTATION
DECEMBER 11, 2014**

ACCT #	DEPARTMENT	ORDER	PAGE #
21032000	Zoning	1	46
21005000	Law Director	2	8
21044400	Recreation Functions	3	53
21042000	Recreation Maintenance	4	52
21034000	Parks Maintenance	5	48
21046000	Cemetery	6	57
22040000	SCM&R Street	7	60
22043200	Traffic Signals	8	63
22045000	SCM&R Hiway	9	67
25076000	Swimming Pool	10	143
21030000	Health Department	11	43
21007000	Civil Service	12	13
21016000	N.E.A.T.	13	29
21008000	Planning & Zoning (HRPC portion)	14	14
27047000	City Income Tax	15	147
21009000	Computer Services	16	15
25010000	Airport	17	95

COUNCIL START TIME
OVERVIEW 3:00

DEPARTMENTS

#1 - #17 3:15-5:00

BREAK 5:00-5:15

#18 - #36 5:15-7:00

BREAK 7:00-7:15

#37 - #56 7:15 - ?

BREAK

21014000	Fire Department	18	23
21019000	W.O.R.C.	19	33
21006000	Municipal Court	20	10
22070000	I.D. Alcohol Treatment Fund	21	70
22079000	Court Special Projects Fund	22	72
22080000	Court Computerization Fund	23	73
22082000	Alcohol Monitoring Fund	24	75
22083000	Mediation Services Fund	25	76
22084000	Electronic Imaging Fund	26	77
22085000	Legal Research Fund	27	78
24020000	Municipal Court Improvement Fund	28	93
21012000	Police	29	19
21013000	Disaster Services	30	22
21015000	Dispatch	31	27
22060000	Law Enforcement Trust	32	68
22065000	Drug Law Enforcement Trust	33	69
22075000	Enforcement/Education Fund	34	71
22081000	METRICH Drug Law Enforcment	35	74
25075000	Parking Enforcement	36	141

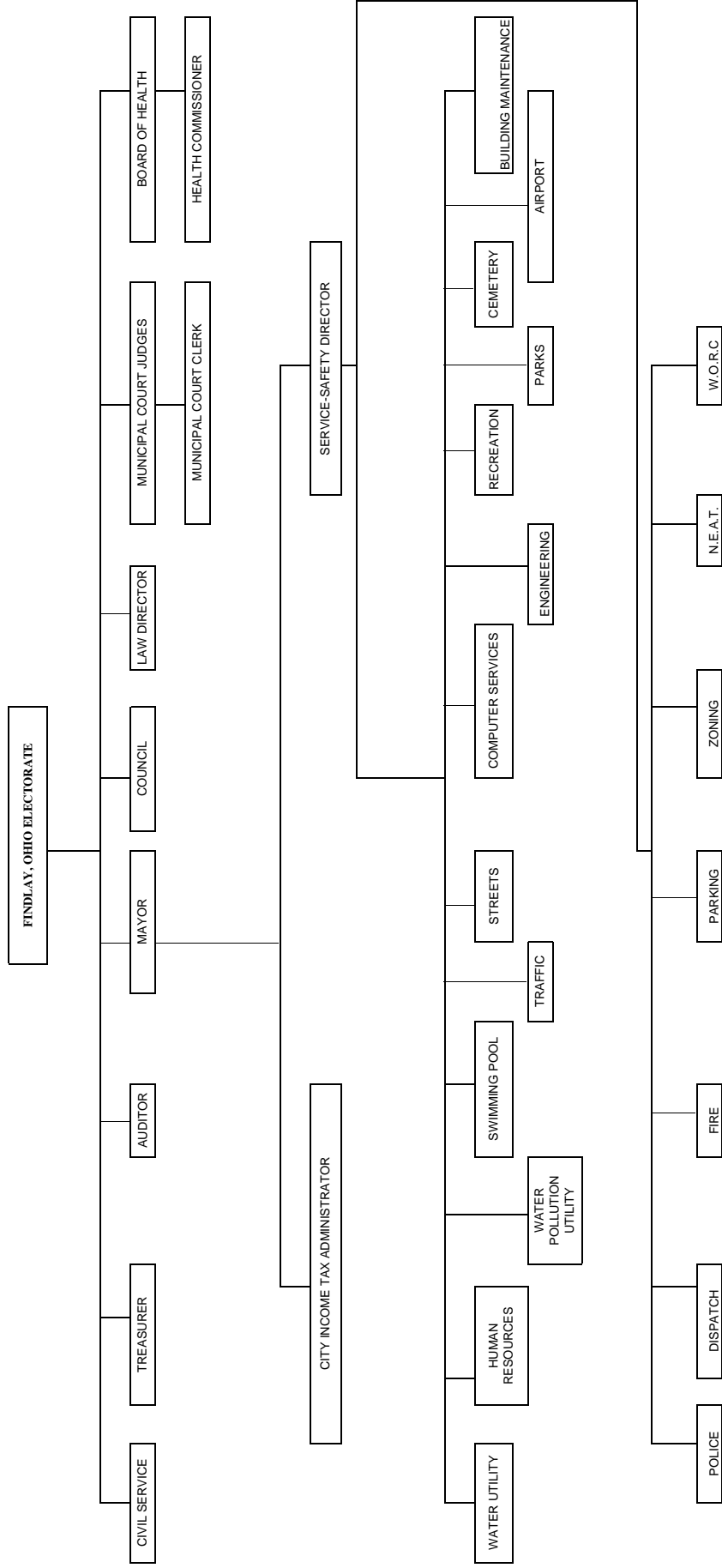
**BUDGET PRESENTATION
DECEMBER 11, 2014**

ACCT # DEPARTMENT ORDER PAGE #

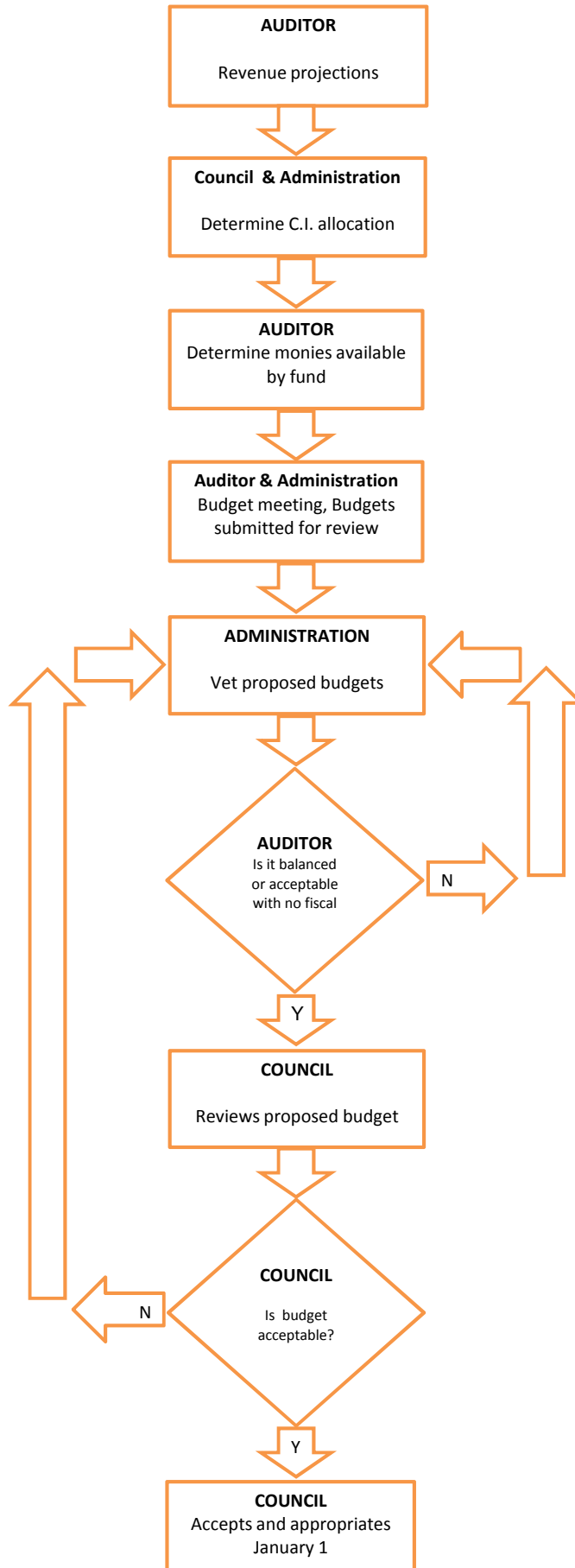
BREAK	
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25050000	Water Treatment	37	98	COUNCIL START	TIME
25073000	Supply Reservoir	38	124		
21035000	Reservoir Recreation	39	51	OVERVIEW	3:00
25072000	Utility Billing	40	121		
25053000	Water Distribution	41	117	DEPARTMENTS	
25048000	Sanitary Sewer Maintenance	42	127	#1 - #17	3:15-5:00
25049500	Stormwater Maintenance	43	130		
25061000	Water Pollution Control	44	136	BREAK	5:00-5:15
21021000	Engineering	45	37		
21022000	Public Building	46	40	#18 - #36	5:15-7:00
21002000	Mayor's Office	47	3		
21018000	Human Resources	48	31	BREAK	7:00-7:15
21020000	Service Safety Director	49	35		
26063000	Internal Service Central Stores	50	145	#37 - #56	7:15 - ?
21001000	Council	51	1		
21010000	General Expense	52	17		
26066000	Self Insurance Fund	53	146		
21004000	Treasurer	54	7		
21003000	Auditor's Office	55	5		
	Debt Service & Special Accounts	56	sheet		

CITY OF FINDLAY ORGANIZATIONAL CHART

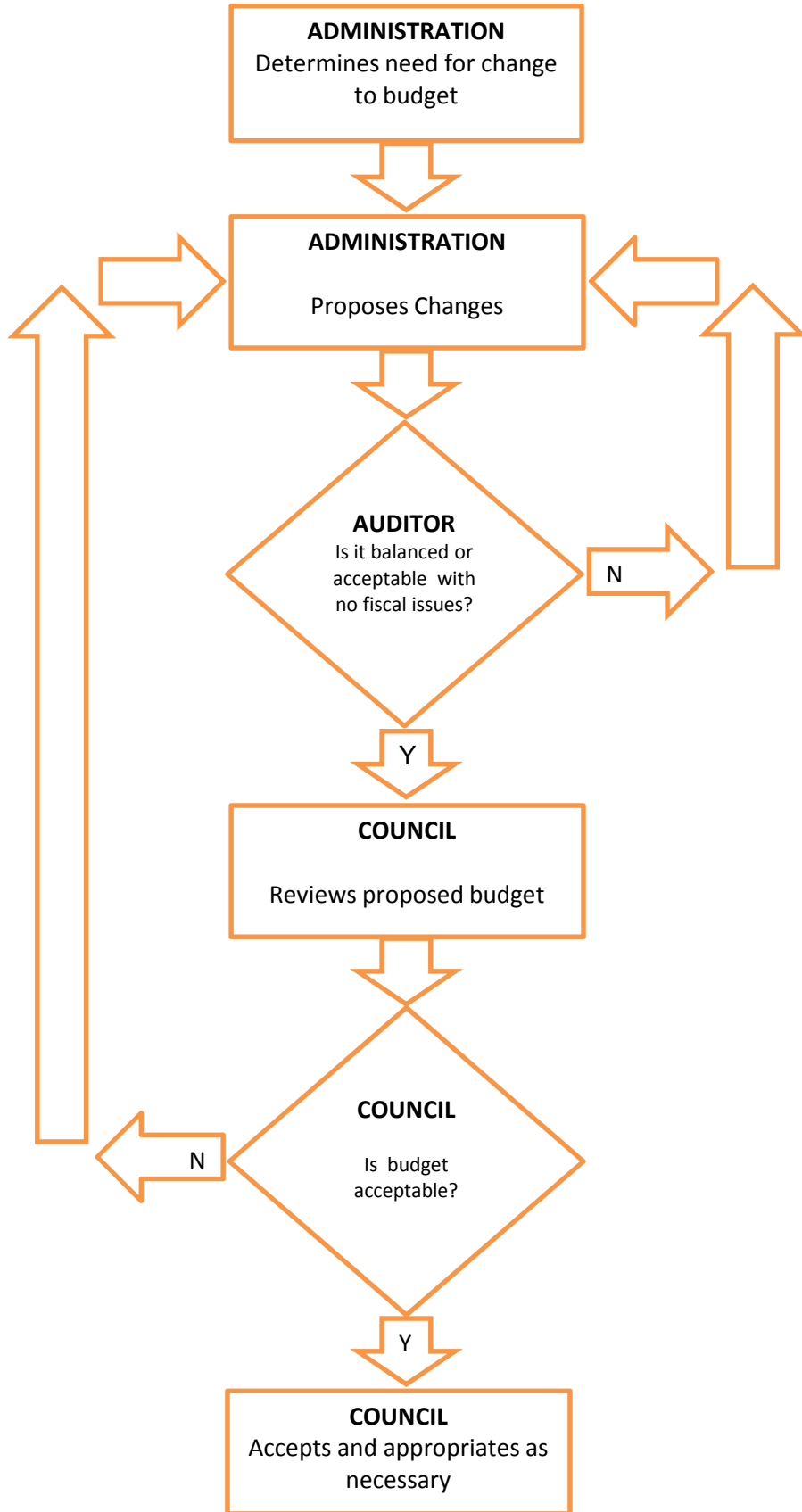


CITY OF FINDLAY BUDGET PROCESS

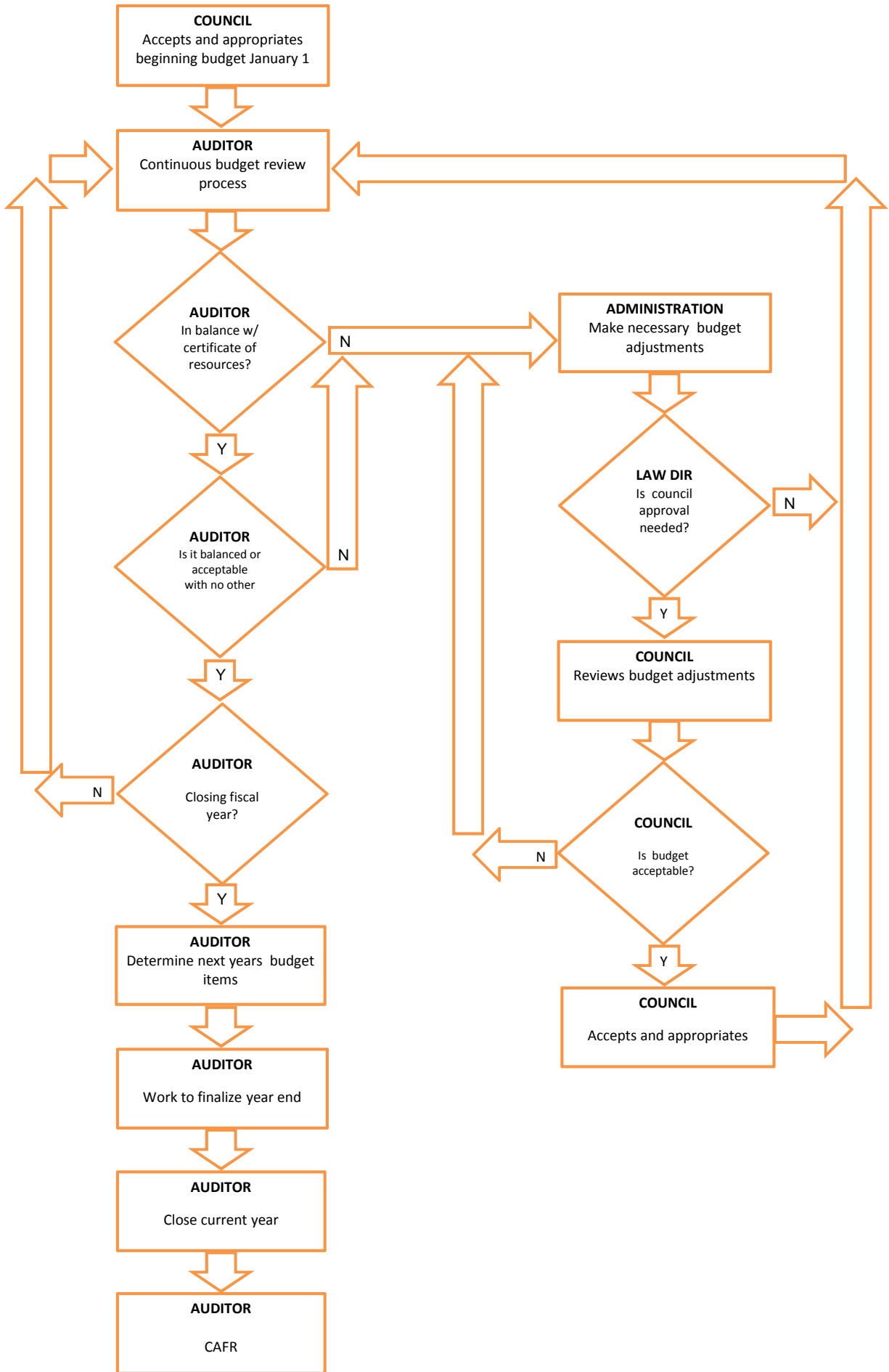


CITY OF FINDLAY

BUDGET ADMINISTRATIVE CHANGE PROCESS



CITY OF FINDLAY ONGOING BUDGET REVIEW PROCESS



FINANCIAL SUMMARIES

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, 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. Each revenue item has had a proper method of estimation applied to it to arrive at the best projection possible.

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, and through returned department budget funds. Due to changes by the State in 2012, many of these potential windfalls can no longer happen. Although no method can determine future revenues exactly, the goal is to reduce the large variation in projected versus actual receipts. Helping the community understand the areas where these windfalls have occurred would go a long way to debunk the perception the City has 'found money'.

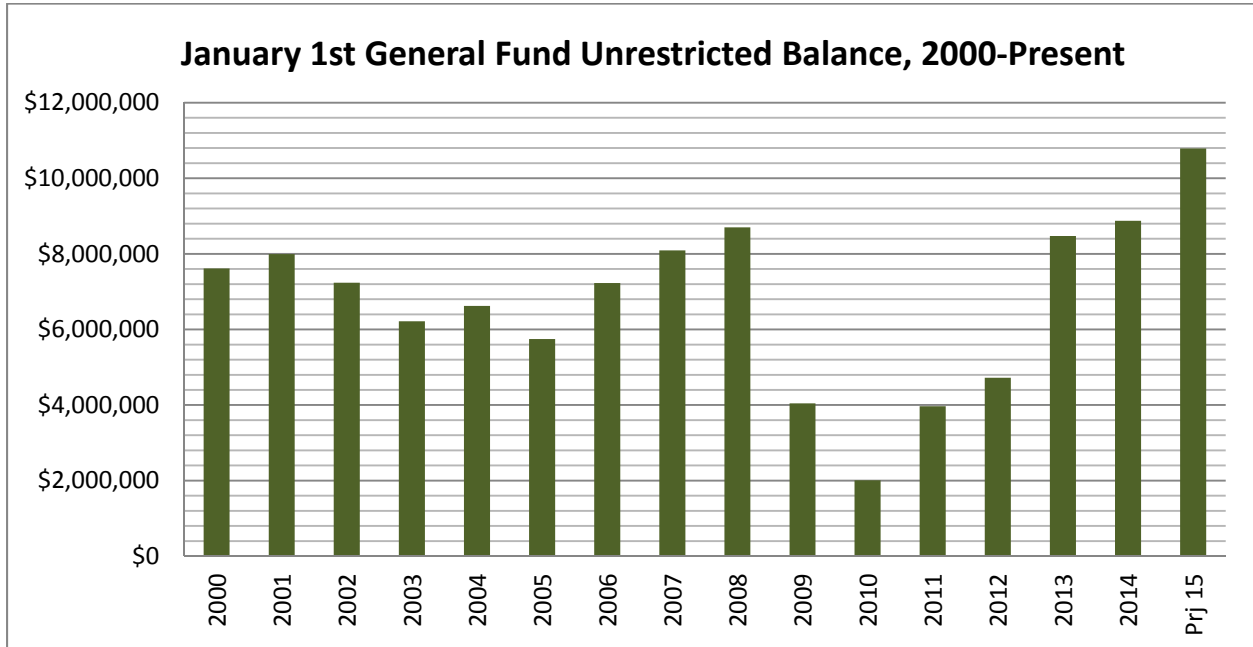
The allocation of net income tax receipts has been presumed to be 82% to the General Fund and 18% to the Capital Improvements account for 2015 for this presentation. Council will determine the final allocation as part of the passage of the budget Ordinance 2015-002.

Much progress has been made and the City continues to refine the revenue estimate process utilizing best practice methods. The establishment of proper reserves across major funds is the primary tool the City has for dealing with volatility of revenue sources and expenses. Currently the most significant challenge to estimating revenues is the rule allowing deferred business income tax payments for select businesses.

General Fund receipts for 2014 are projected to end the year at \$26,129,000 as of 11/25/14. General Fund receipts for 2015 are projected to be \$25,893,000 as of 11/25/14. This reflects a projected amount \$236,000 lower (0.9%) in 2015 compared to 2014. Primarily due to the reduction of the Income tax allocation from 83% in 2014 to 82% in 2015. Income tax is projected to be 67.2% of the total General Fund revenues for 2015 at the proposed allocation of 82% of the City Income Tax receipts. For budget purposes the City does not typically project revenue for reimbursements, auction sales, scrap, and similar categories because they are undeterminable.

City of Findlay 2015 Permanent Budget Package

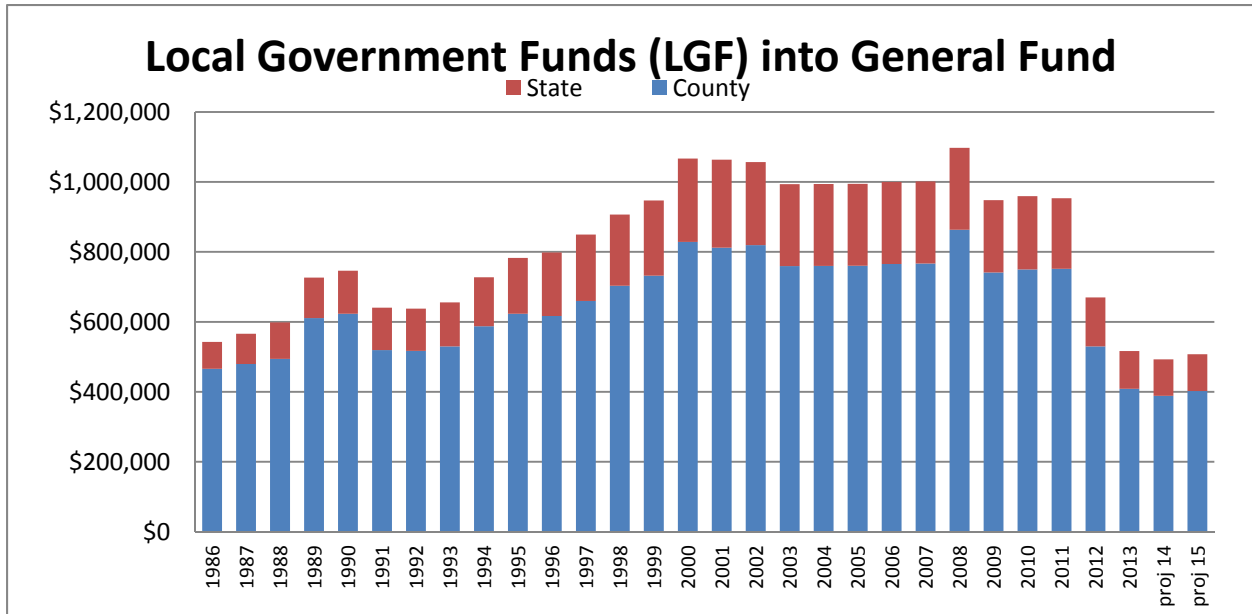
Findlay has been able to rebuild its beginning year unrestricted cash balance due to many factors. Current policies adopted by Council create a necessary minimum cash balance of 16.7% of the City's General Fund Expense (minimum reserve Policy). In addition, the City keeps a \$1,000,000 rainy day account 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 the State and funded to a level of \$1,000,000 by City Ordinance. The 2015 General Fund (GF) Operational Budget is proposed at \$26,179,100. The departments have projected a return of \$1,777,500 as unused 2014 appropriations to the General Fund through this budget creation process.



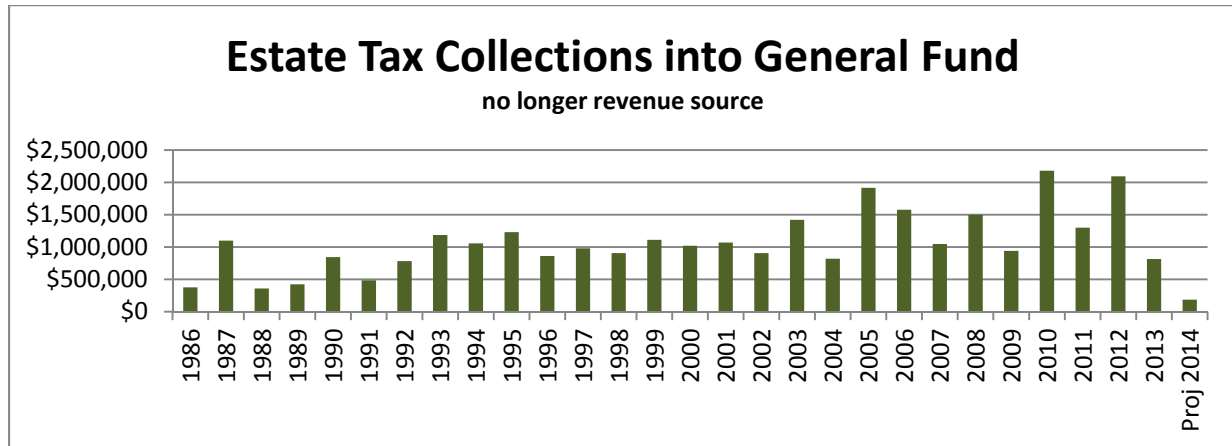
The City is projected to begin 2015 with \$10.7MM cash carry forward prior to adoption of the 2015 budget. Best practices in budgeting state no less than 2 months in unrestricted balance is an adequate or minimum level of funds to mitigate risk for unanticipated revenue shortfalls and unusual operational expense increases. (i.e. windstorms, flood, winter storms, etc.) Two months of expenditures amount to about \$4,364,000. Resolution 002-2014 sets the Minimum Reserve Balance for the General Fund to 16.7% of GF expenses for 2015. So, the City will begin 2015 with \$10.7MM and is projected to end 2015 with \$10.5MM. This is in excess of the best practices recommendation by \$6.1MM and does not include the additional \$1MM rainy day account.

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, health department receipts and others.

State Reimbursement 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 un-voted 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 reimbursed to local governments. The 2015 projection is \$507,270 for the City, from the State.

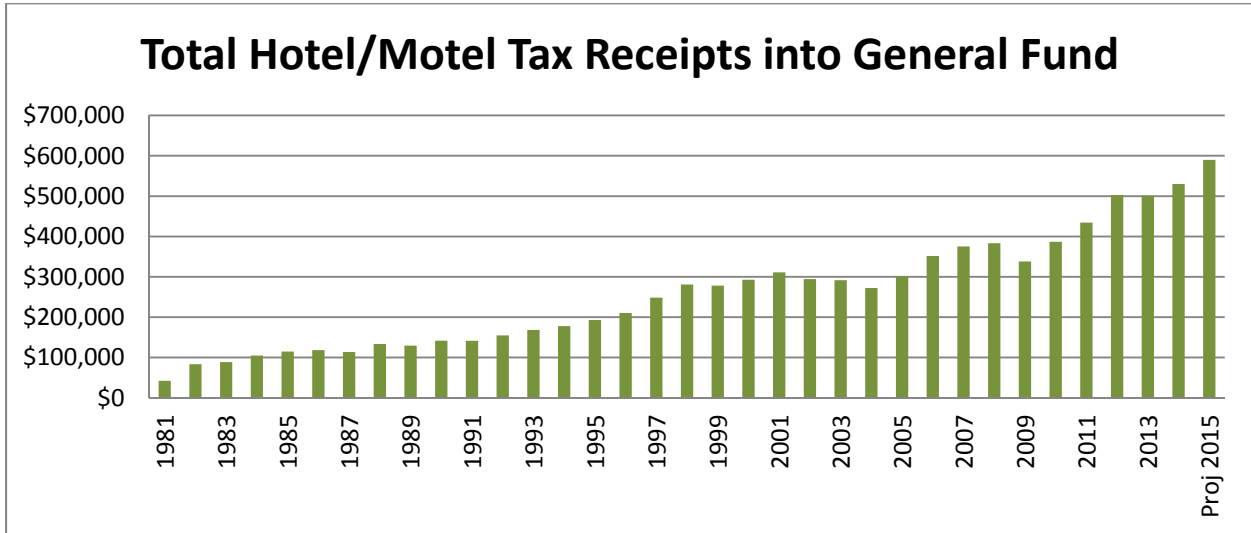


Estate Tax Revenue has been significant to the operations budget over the years. It was unusual for a municipality the size of Findlay to have such large receipts. The tax has been eliminated by the State of Ohio, for individuals who died on or after January 1, 2013.

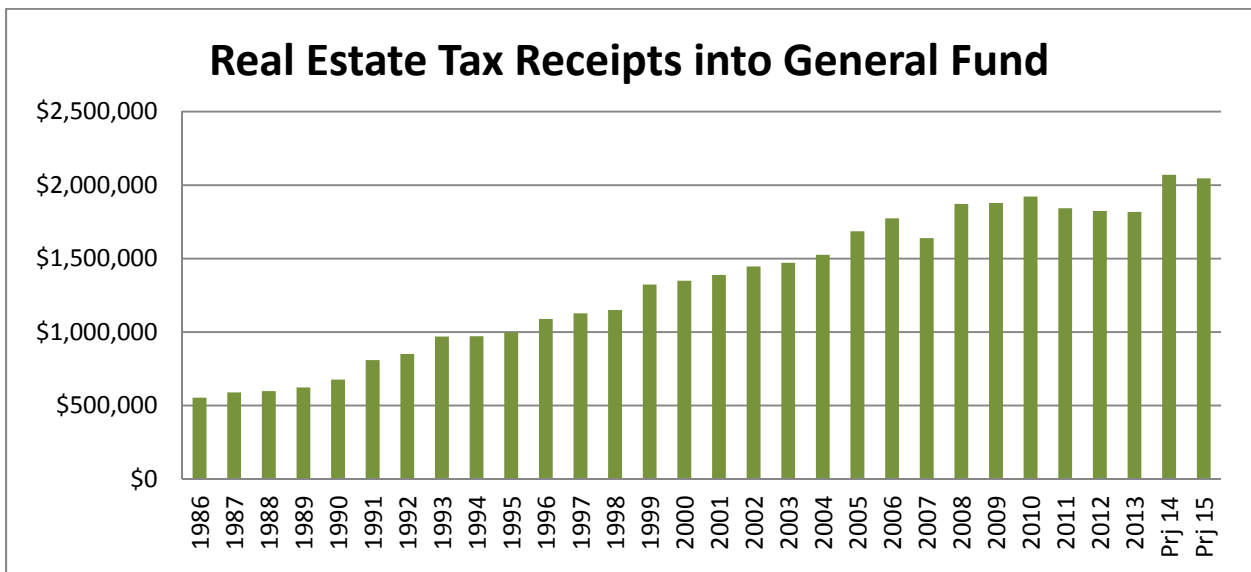


Hotel / Motel Tax receipts benefit from three notable items. First, we may see slight increases due to community events and daily demand. Second, any increase in rental rates that are not offset by lower demand accrues benefit to the City's receipts. Finally, the third area of significant change is attributed to the building of a new hotel adding to the number of available

rooms to let. In 2012 the large number of major community construction projects had a positive impact on occupancy. The City currently donates 10% of the **net** receipts to the Findlay Hancock County Arts Partnership. For 2015 **gross** revenue of \$590,000 has been projected; the increase is due to the completion of a new hotel in the community.

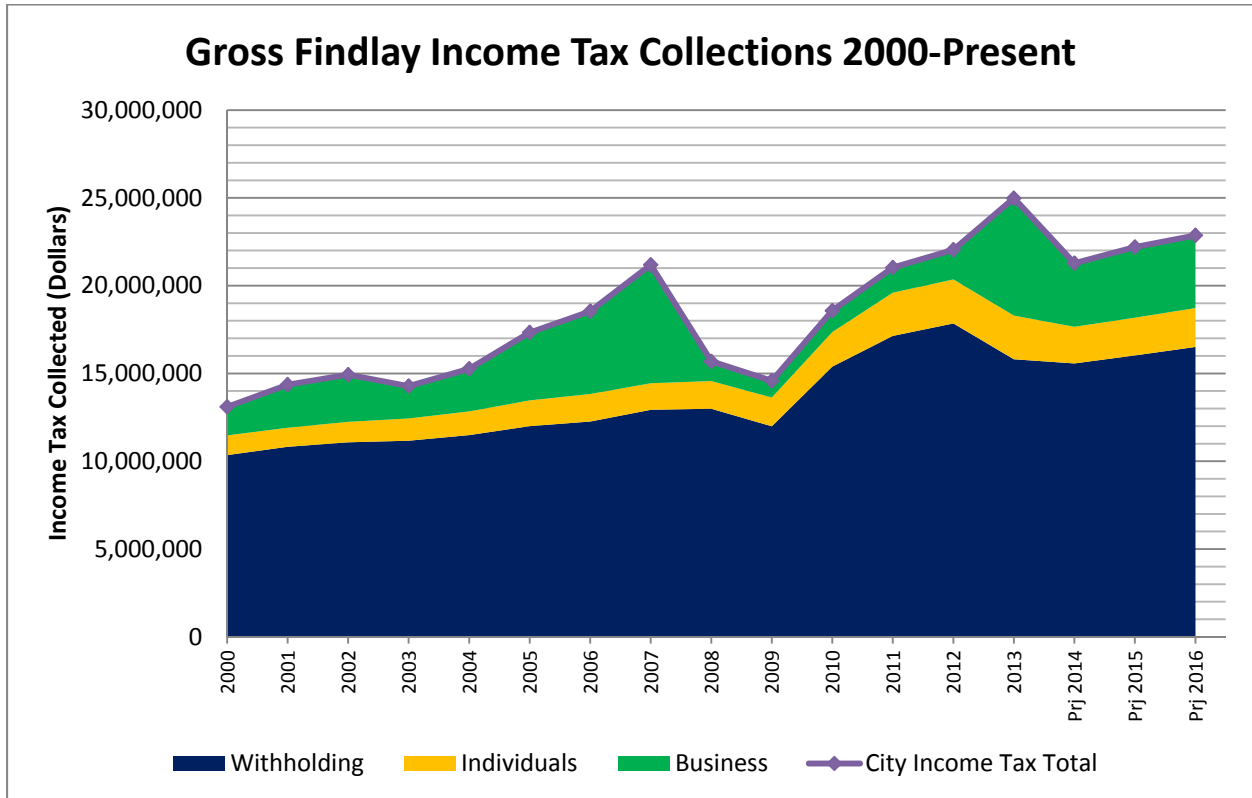


Real Estate Tax Receipts growth has leveled off in recent years due to housing market factors and re-valuation of property in Hancock County. The County Auditor has stated filings protesting re-valuations have been up significantly and the City saw additional reductions. Real Estate re-valuations are done by the County every third year which will affect our 2017 collection year. Also, annexation opportunities could be explored. For 2015 General Fund revenue of \$2,046,500 has been projected.

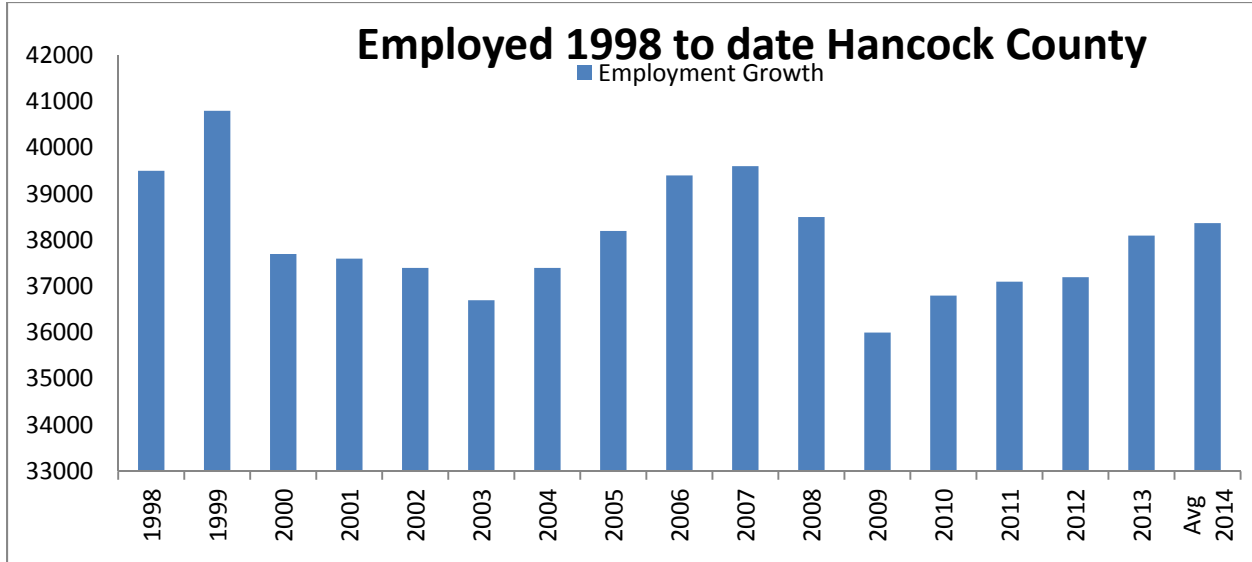


City of Findlay 2015 Permanent Budget Package

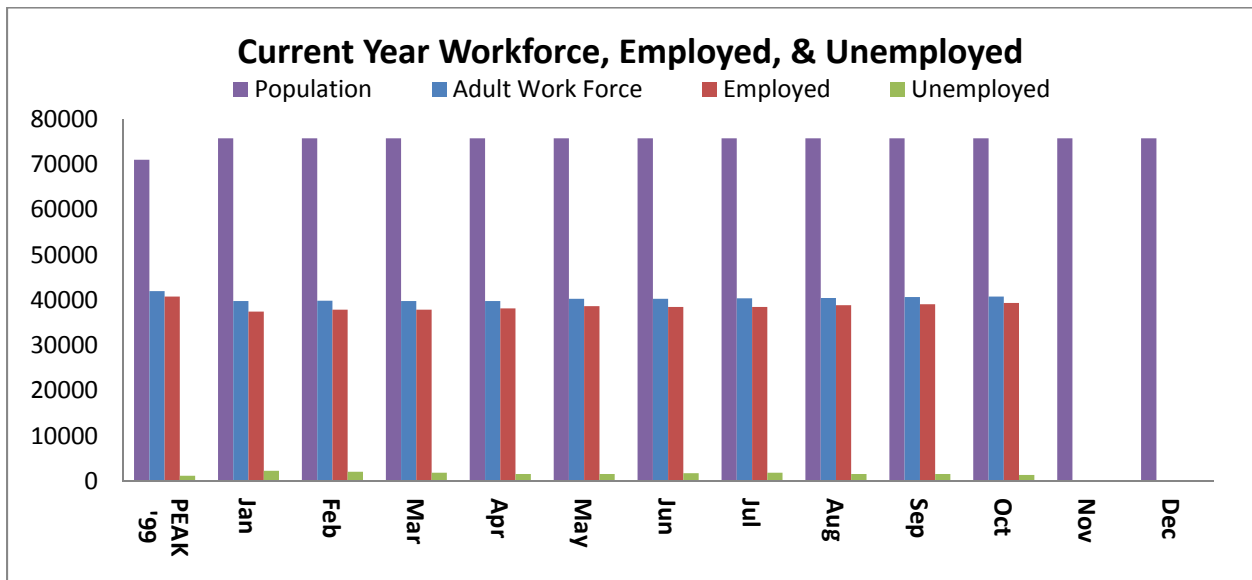
City Income Tax Collections are projected at \$22,196,000 which is slightly more than 2014. Growth is likely in the 1% base tax, exclusive of windfalls, due to continued improvement in the economy at the local, state and federal levels. The core 1% income tax has grown an average of 3.3% per year, over the last 10 years, when adjusted for recent windfalls. The core 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. In 2013 an excess of \$1.1 million was received over the 1st and 2nd quarters. Mostly attributable to bonuses and exercised stock options that increase withholding. This windfall did not repeat in 2014 and is not likely to repeat in 2015. The Jobs and Employment rate (not unemployment rate) are a key component of knowing how receipts are likely to trend. 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 slightly down but in a recovery. Peak employment was experienced in 1999. We also know from the census that the population of Findlay is growing. It seems we have fewer employed people; that is, fewer withholders who are supporting greater expenses as compared to 2005-2008.



Income tax receipts are the largest component, in excess of 67%, of the General Fund revenue. It is of some concern that we have seen a long-term downward trend in employment countywide. On a positive note, 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. Continuation of this trend is important and the value of the growth of Marathon Petroleum Corporation, other local companies as well as newly located companies cannot be understated.



Growth of the business component of income tax receipts is the best chance for significant growth in the income tax receipts. It is shown on the 'Findlay Income Tax Collections 2000 - Present' graph, that the receipts were a larger component of the tax collections as a whole, even prior to the boom beginning in 2005. The business component averaged 15.1% of collections from 2000-2005, for the period of 2008-2012 it averaged only 6.7% of collections. It

City of Findlay 2015 Permanent Budget Package

is projected to be approximately 18% of collections in 2015. Healthy profitable local business means healthy income tax receipts for the City. An unexpected windfall in business tax collections would be allocated to capital improvements and, if needed, the rainy-day account, as per Council legislation.

In 2014 business tax receipts were more than \$1MM less than projected. Administrators should be cautious due to the volatile nature of the business component (note the large drop in 2008 and 2014) of Findlay's income tax when budgeting General Fund operations. In light of this volatility the minimum reserve balance for the General Fund was raised in 2014 to a best practice amount of two months operational expenses, as discussed earlier in this section.

The individual component of the income tax receipts has been a steadfast performer since the year 2000, averaging 9.3% 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 evidence to support modest growth for the components of the tax in 2015. On November 25 of this year, gross income tax receipts are projected at \$21,275,000 for 2014, \$22,196,000 for 2015, and \$22,861,800 for 2016. Indications are 2015 could be the largest year for the 1% income tax receipts excepting only for the need to normalize the 2007 and 2013 collection year due to that year's anomaly in the business tax collections. As noted, the City's deferring of estimated payments has made projecting receipts statistically more difficult.

User fees in general, were not increased as part of this process. User fees include a large variety of different items; everything from engineering and zoning services to bicycle 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 2015 have been projected the same based on these statements.

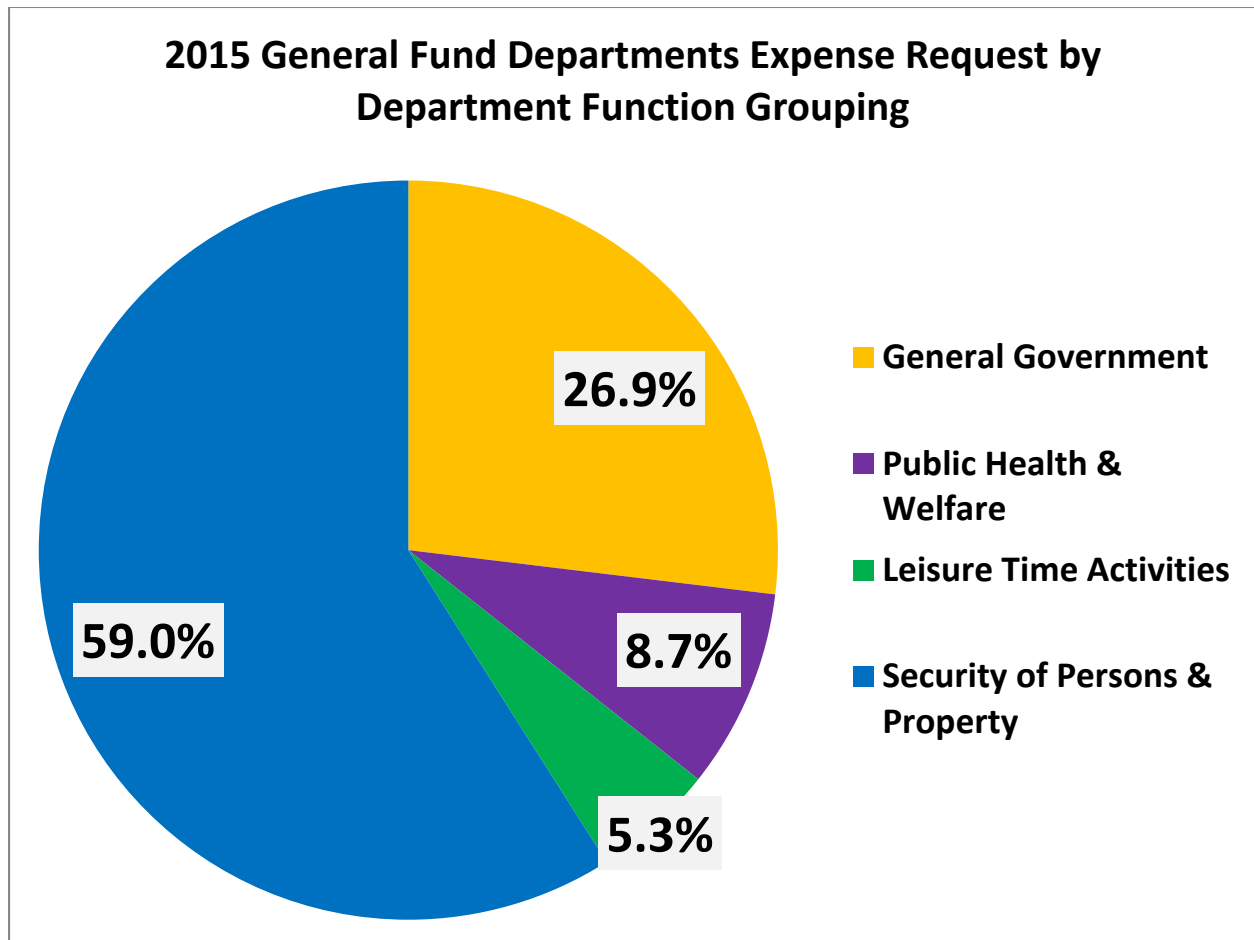
Grants have not been budgeted for as additional revenue in this document. All grants should be vetted prior to application and acceptance with a thorough financial review including impact analysis on a long-term forecast, to provide a full understanding of the obligation created during the life of the grant and beyond. Once a grant is awarded and accepted, 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. have not been 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 2015 Permanent Budget Package

Expense Budget for the General Fund as Proposed totals \$25,337,000 without subsidies and can be summarized by the general functions performed. The following chart illustrates the breakdown:

General Government	\$6,818,800
Public Health & Welfare	\$2,212,300
Leisure Time Activities	\$1,354,000
Security of Persons & Property	\$14,951,900



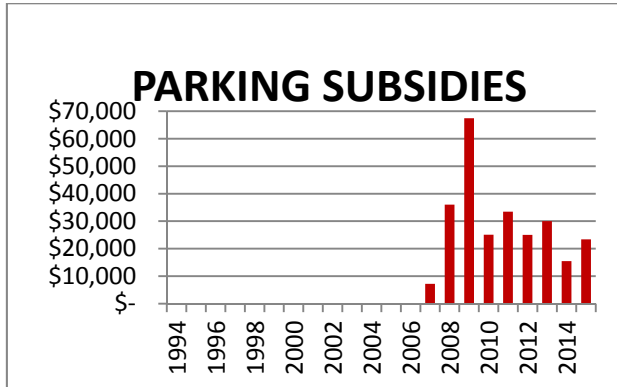
General Government includes departments: Council, Mayor, Auditor, Treasurer, Law Director, Municipal Court, Civil Service, Computer Services, General Expense, Human Resources, Service-Safety Director, Engineering, and Public Building

Public Health & Welfare includes departments: Planning & Zoning, NEAT, Health Department, 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 WORC

Subsidies from General Fund to Cover Other Funds have been mixed the last several years. In general, an enterprise fund is set up to create a self-sustaining (unsubsidized) entity within the governmental operation. Findlay has subsidized three enterprise operations from the General Fund.

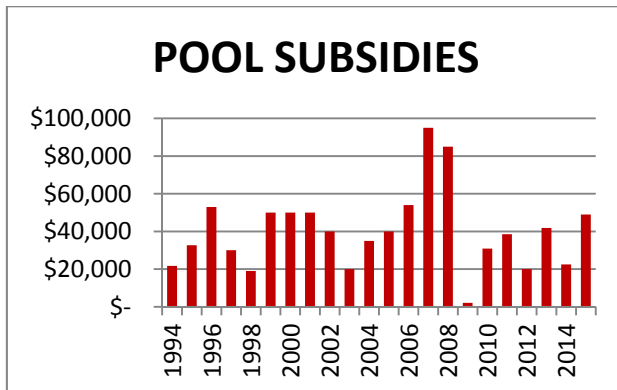
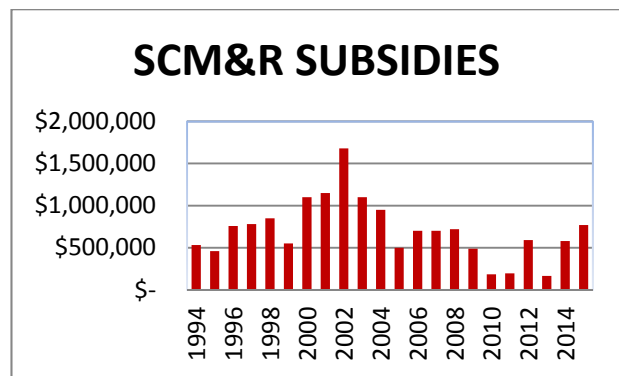


PARKING (Enterprise Fund)

A significant change was implemented to the fine structure in 2007 including removal of the downtown parking meters resulting in the need for subsidies.

SCM&R

Budget constraints forced significant cuts in 2010, 2011 and 2013.

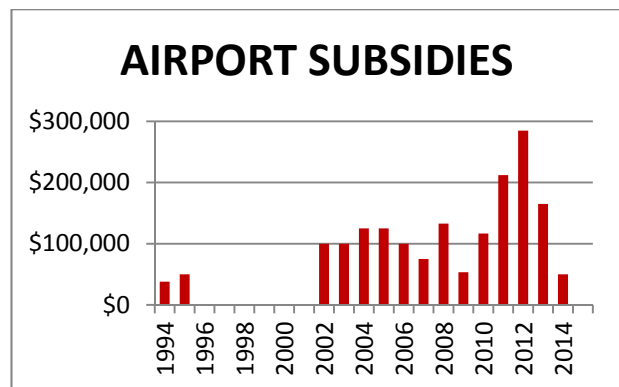


POOL (Enterprise Fund)

The City has outsourced the pool functions to the YMCA in 2010 to control costs.

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 local corporate jets onsite.



City of Findlay 2015 Permanent Budget Package

Water Fund revenues are projected to be similar in 2015; however, they have been projected at \$8,290,100 which is \$180,000 or 2.1% less than 2014. There have been no rate increases since they were implemented for 2012 of 5% for water. 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 and Service-Safety Director will need to work together to ensure that a proper reserve is maintained in the fund for 2015. Once the capital needs are determined the reserve will be re-evaluated. The Service-Safety Director updated the rate model in 2013. The model inferred a rate increase was needed in 2014 to accommodate the operational and capital needs of the Water Fund. No date has been set to update the model data which is needed to further refine the revenue projections.

WPC (Sewer) Fund revenues are projected to be similar in 2015; however, they have been budgeted at \$9,467,300 which is \$115,000 or 1.2% less than 2014. There have been no rate increases since rate increases were implemented for 2012 of 3.5% for sewer. Sewer department management, Engineering, City Auditor and Service-Safety Director will need to work together to ensure that a proper reserve is maintained in the fund for 2015. Once the capital needs are determined the reserve will be re-evaluated. The Service-Safety director updated the rate model in 2013. The model inferred a rate increase was needed in 2014 to accommodate the operational and capital needs of the water fund. No date has been set to update the model data which is needed to further refine the revenue projections.

Airport Fund There is no proposed subsidy for this fund in 2015. Continued managerial review of the fuel pricing strategies being used will help 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 \$52,000 annual debt payment was made, which has contributed to an improved financial position of this fund. The next step is to build a reserve balance of approximately \$220,000 or two months of its annual operational costs.

5-Year Operations Forecast no current projections exist to show long-term (3-5 year) sustainability of the expense budget with regard to expected revenues across major funds. It is the intent of the City to create one in the very near term as part of this annual budget process. It is noted here that Council does require that a 5-year pro-forma be presented for business-like operations by the Administration annually. Updating the Water and WPC (Sewer) models annually would meet this requirement. The State Auditor's Performance Audit of City operations, made 19 recommendations, of which 11 were planning related. The majority of these planning recommendations correspond directly with needed financial planning initiatives.

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

City of Findlay Operating Budget Comparison (Chart follows)

DEBT SERVICES, PENSION FUNDS, AND MISC FUNDS

ACCOUNT NUMBER	TITLE	PAGE NUMBER	2015 REQUEST
22050000	CO PERMISSIVE LICENSE FEES	66	-
22090000	SEVERANCE PAYOUT RESERVE	79	70,000
23035000	CRYSTAL/MELROSE DEBT SERVICE	80	7,200
23045000	04 REFUNDING OF 96 FIRE ISSUE	81	-
23045010	14 FIRE REFUNDING OF 04 ISSUE	82	197,749
23056000	ENERGY BONDS (11 ISSUE - A)	83	73,669
23056100	ENERGY BONDS (11 ISSUE - B)	84	27,972
23060000	HRC LAND PURCHASE DEBT SERVICE	85	-
23060010	14 HRC LAND REFUNDING OF 03 ISSUE	86	100,960
23060100	HRC REHAB DEBT SERVICE (08 ISSUE)	87	125,530
23060200	CR 236 LAND DEBT SERVICE (08 ISSUE)	88	38,108
23060300	CR 236 WIDEN DEBT SERVICE (08 ISSUE)	89	163,956
23060400	5-PLEX DEBT SERVICE (08 ISSUE)	90	220,538
23065000	HOWARD STREET IMPROV DEBT SERVICE	91	7,483
23090000	CR 236 TIF ACCOUNT	92	-
25050200	MAIN STREET WATERLINE DEBT SERVICE	101	6,961
25050600	SHERMAN PARK WATERLINE DEBT SERVICE	102	10,000
25050700	CR 144 WATERLINE DEBT SERVICE	103	9,243
25050800	BROAD AVENUE WATERLINE DEBT SERVICE	104	10,000
25050900	W MELROSE WATERLINE DEBT SERVICE	105	9,680
25051000	CENTER STREET WATERLINE DEBT SERVICE	106	7,925
25051500	2003 WATER REFUNDING	107	-
25051510	14 WATER REFUNDING OF 03 ISSUE	108	311,856
25051700	1ST, 2ND, 3RD, STS WATERLINE DEBT SERVICE	109	1,530
25051900	04 REFUNDING OF 96 WATER ISSUE	110	-
25051910	14 WATER REFUNDING OF 04 ISSUE	111	171,206
25052400	11 WATER REFUNDING OF 98 DEBT	112	248,525
25052600	WATER PLANT IMPROVE OWDA LOAN	113	275,581
25052700	WATER PLANT CLEARWELL OWDA LOAN	114	-
25052800	14 WATER PLANT CLEARWELL DEBT SERVICE	115	414,200
25052810	OWDA WTP CLEARWELL SHORT TERM LOAN	116	-
25060200	2001 EPA LOAN DEBT SERVICE	132	213,556
25060300	2000 EPA LOAN DEBT SERVICE	133	2,449,507
25060900	04 REFUNDING OF 96 SEWER ISSUE	134	-
25060910	14 NORTH CORRIDOR REFUNDING OF 04 ISSUE	135	728,501
25061200	14 WPC BAR SCREEN DEBT SERVICE	140	277,960
27078000	POLICE PENSION	149	235,500
27079000	FIRE PENSION	150	235,500
27086000	CEMETERY TRUSTS	151	300
27087000	PRIVATE TRUSTS	152	2,500
28010000	SPECIAL ASSESSMENTS PAVEMENTS	153	-
28020000	SPECIAL ASSESSMENTS SIDEWALKS	154	-
28030000	SPECIAL ASSESSMENTS STORM	155	22,408

CITY OF FINDLAY
SUMMARY OPERATING EXPENSE BUDGET COMPARISON

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

ACCOUNT NUMBER	TITLE	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2015 REQUEST	2016 REQUEST
21001000	COUNCIL PERSONAL SERVICE	109,326	109,289	112,883	115,526	116,427
	COUNCIL OTHER	29,093	25,371	26,161	28,191	28,562
21002000	MAYORS OFFICE PERSONAL SERVICE	232,855	190,271	174,655	184,829	189,338
	MAYORS OFFICE OTHER	14,625	15,783	23,131	35,328	32,989
21003000	AUDITORS OFFICE PERSONAL SERVICE	431,142	440,714	416,871	464,396	501,859
	AUDITORS OFFICE OTHER	142,069	69,759	117,330	112,245	115,038
21004000	TREASURER PERSONAL SERVICE	7,588	7,588	7,591	7,609	7,611
	TREASURER OTHER	3,461	2,710	4,495	3,976	2,832
21005000	LAW DIRECTOR PERSONAL SERVICE	452,783	449,305	416,744	449,732	457,496
	LAW DIRECTOR OTHER	122,554	193,777	146,334	143,360	143,234
21006000	MUNICIPAL COURT PERSONAL SERVICE	1,198,914	1,266,339	1,260,284	1,350,594	1,358,311
	MUNICIPAL COURT OTHER	174,875	163,806	285,915	333,004	342,043
21007000	CIVIL SERVICE PERSONAL SERVICE	65,216	70,247	78,444	83,009	84,764
	CIVIL SERVICE OTHER	16,645	7,201	22,958	24,811	23,226
21008000	PLANNING & ZONING PERSONAL SERVICE	155	-	-	-	-
	PLANNING & ZONING OTHER	135,738	102,511	148,591	146,272	145,638
21009000	COMPUTER SERVICES PERSONAL SERVICE	292,046	254,252	232,772	185,156	183,658
	COMPUTER SERVICES OTHER	65,454	48,486	59,808	86,845	70,221

ACCOUNT NUMBER	TITLE	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2015 REQUEST	2016 REQUEST
21010000	GENERAL EXPENSE OTHER	3,413,579	1,329,536	1,647,326	1,759,010	1,795,230
21012000	POLICE DEPARTMENT PERSONAL SERVICE	6,413,775	5,888,283	5,636,934	6,048,087	6,161,340
	POLICE DEPARTMENT OTHER	413,998	355,054	471,054	527,700	500,573
21013000	DISASTER SERVICES OTHER	50,635	38,493	45,679	50,924	52,031
21014000	FIRE DEPARTMENT PERSONAL SERVICE	6,536,397	6,513,920	6,424,710	6,655,245	6,869,722
	FIRE DEPARTMENT OTHER	322,536	321,334	383,105	371,639	359,802
21015000	DISPATCH PERSONAL SERVICE	818,174	768,245	769,545	828,796	838,615
	DISPATCH OTHER	111,197	118,654	121,200	131,905	144,834
21016000	N.E.A.T. PERSONAL SERVICE	75,296	77,229	69,916	74,858	76,626
	N.E.A.T. OTHER	18,419	20,526	34,484	30,232	28,683
21018000	HUMAN RESOURCES PERSONAL SERVICE	55,790	2,000	72,089	102,154	104,085
	HUMAN RESOURCES OTHER	12,710	44,300	31,790	38,914	38,888
21019000	W.O.R.C. PERSONAL SERVICE	63,271	53,759	55,174	91,329	92,510
	W.O.R.C. OTHER	284,054	257,618	272,836	245,936	246,249
21020000	SERVICE SAFETY DIRECTOR PERSONAL SERVICE	174,257	186,651	152,231	162,054	165,175
	SERVICE SAFETY DIRECTOR OTHER	11,627	20,999	47,177	54,812	53,913
21021000	ENGINEERING PERSONAL SERVICE	629,075	540,304	468,546	602,510	607,836
	ENGINEERING OTHER	61,514	97,058	138,352	149,025	144,903
21022000	BUILDING MAINTENANCE PERSONAL SERVICE	79,077	80,345	79,345	83,488	84,900
	BUILDING MAINTENANCE OTHER	177,168	178,265	226,728	258,261	264,729
21030000	HEALTH DEPARTMENT PERSONAL SERVICE	967,484	997,935	981,136	1,089,495	1,124,635
	HEALTH DEPARTMENT OTHER	227,168	336,296	461,091	452,280	461,998

ACCOUNT NUMBER	TITLE	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2015 REQUEST	2016 REQUEST
21032000	ZONING PERSONAL SERVICE	160,607	107,654	93,924	103,174	162,339
	ZONING OTHER	8,973	7,146	7,672	12,053	10,630
21034000	PARKS MAINTENANCE PERSONAL SERVICE	398,362	199,335	262,522	320,146	354,250
	PARKS MAINTENANCE OTHER	93,532	87,295	151,828	169,440	177,039
21035000	RESERVOIR RECREATION OTHER	4,439	2,957	3,589	4,063	4,107
31042000	RECREATION MAINTENANCE OTHER	-	-	128,256	134,100	133,500
21044400	RECREATION FUNCTIONS PERSONAL SERVICE	459,814	337,544	294,019	331,699	382,710
	RECREATION FUNCTIONS OTHER	320,380	315,737	346,571	394,619	400,677
21046000	CEMETERY PERSONAL SERVICE	206,596	218,678	210,088	228,805	233,734
	CEMETERY OTHER	37,795	35,623	51,734	75,133	73,080
	TOTAL GENERAL FUND	26,102,239	22,956,183	23,675,618	25,336,769	25,952,590

ACCOUNT NUMBER	TITLE	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2015 REQUEST	2016 REQUEST
22040000	STREET DEPARTMENT PERSONAL SERVICE	1,583,512	1,619,319	1,640,963	1,782,204	1,848,871
	STREET DEPARTMENT OTHER	488,283	379,642	572,603	766,063	790,491
22043200	TRAFFIC SIGNALS PERSONAL SERVICE	145,243	129,413	133,807	141,596	201,794
	TRAFFIC SIGNALS OTHER	71,999	83,809	118,213	115,713	118,231
	TOTAL SCM&R FUND	2,289,037	2,212,183	2,465,586	2,805,576	2,959,387
22079000	COURT SPECIAL PROJECTS PERSONAL SERVICE	95,899	99,839	97,514	132,527	100,380
	COURT SPECIAL PROJECTS OTHER	39,477	132,234	136,820	142,100	65,000
	TOTAL COURT SPECIAL PROJECTS	135,376	232,073	234,334	274,627	165,380
22084000	ELECTRONIC IMAGING PERSONAL SERVICE	36,048	46,703	18,019	34,237	41,384
	ELECTRONIC IMAGING OTHER	-	-	400	54,000	58,000
	TOTAL ELECTRONIC IMAGING	36,048	46,703	18,419	88,237	99,384
25010000	AIRPORT PERSONAL SERVICE	307,971	316,847	356,410	332,607	340,795
	AIRPORT OTHER	803,137	837,202	886,651	909,695	909,569
	TOTAL AIRPORT FUND	1,111,107	1,154,049	1,243,061	1,242,302	1,250,364

ACCOUNT NUMBER	TITLE	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2015 REQUEST	2016 REQUEST
25048000	SEWER MAINTENANCE PERSONAL SERVICE	809,379	813,648	770,509	834,676	855,246
	SEWER MAINTENANCE OTHER	110,654	110,382	149,283	190,036	190,811
25049500	STORMWATER MAINTENANCE PERSONAL SERVI	156,908	144,018	139,467	148,600	152,007
	STORMWATER MAINTENANCE OTHER	26,535	95,051	72,610	131,669	99,669
25061000	WATER POLLUTION CONTROL PERSONAL SERV	1,261,254	1,182,113	1,137,149	1,227,533	1,279,999
	WATER POLLUTION CONTROL OTHER	871,621	782,646	1,041,083	1,008,989	1,022,182
	TOTAL SEWER FUND	3,236,350	3,127,855	3,310,101	3,541,503	3,599,914
25050000	WATER TREATMENT PERSONAL SERVICE	1,338,104	1,046,578	959,848	1,003,715	1,022,620
	WATER TREATMENT OTHER	888,550	764,386	1,009,427	1,076,109	1,073,594
25053000	WATER DISTRIBUTION PERSONAL SERVICE	1,011,295	931,777	907,611	1,009,610	1,079,826
	WATER DISTRIBUTION OTHER	280,558	321,873	375,067	457,946	477,176
25072000	UTILITY BILLING PERSONAL SERVICE	676,804	671,839	644,249	687,655	704,015
	UTILITY BILLING OTHER	189,007	224,090	255,756	209,560	207,483
25073000	SUPPLY RESERVOIR PERSONAL SERVICE	79,807	82,875	78,963	98,134	100,556
	SUPPLY RESERVOIR OTHER	379,890	298,072	232,904	316,235	319,855
	TOTAL WATER FUND	4,846,015	4,341,490	4,463,825	4,858,964	4,985,125
25075000	PARKING PERSONAL SERVICE	80,766	81,353	80,429	83,738	86,257
	PARKING OTHER	11,982	11,674	15,694	16,403	18,038
	TOTAL PARKING FUND	92,748	93,027	96,123	100,141	104,295

ACCOUNT NUMBER	TITLE	2012 ACTUAL	2013 ACTUAL	2014 PROJECTION	2015 REQUEST	2016 REQUEST
25076000	SWIMMING POOL PERSONAL SERVICE		10,207	-		
	SWIMMING POOL OTHER	20,104	19,119	42,515	55,482	58,457
	TOTAL SWIMMING POOL FUND	20,104	29,326	42,515	55,482	58,457
27047000	CITY INCOME TAX PERSONAL SERVICE	213,670	167,253	130,067	135,103	146,298
	CITY INCOME TAX OTHER	673,228	685,050	759,860	823,276	879,350
	TOTAL CITY INCOME TAX FUND	886,898	852,303	889,927	958,379	1,025,648

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

This INCLUDES capital transfers for 2014 and subsidy transfers for all years.

ACCOUNT NUMBER	TITLE	2014 PROJECTION	2015 PROJECTION	2016 PROJECTION
21001000	COUNCIL	3,275	3,050	3,050
21002000	MAYORS OFFICE	5,320	5,000	5,000
21003000	AUDITORS OFFICE	336,909	340,258	354,002
21004000	TREASURER	-	-	-
21005000	LAW DIRECTOR	106,992	113,100	113,100
21006000	MUNICIPAL COURT	1,324,557	1,323,900	1,353,900
21007000	CIVIL SERVICE	53,307	54,000	54,000
21008000	PLANNING & ZONING	-	-	-
21009000	COMPUTER SERVICE	384,316	272,006	253,883
21011000	GENERAL REVENUE	20,607,795	20,977,633	21,261,663
21012000	POLICE DEPARTMENT	510,222	377,750	292,750
21013000	DISASTER SERVICES	-	-	-
21014000	FIRE DEPARTMENT	315,261	257,150	254,150
21015000	DISPATCH PERSONAL	33,913	17,546	17,546
21016000	N.E.A.T. PERSONAL	13,566	3,000	3,000
21018000	HUMAN RESOURCES	-	-	-
21019000	W.O.R.C. PERSONAL	100,295	100,200	100,200
21020000	SERVICE SAFETY DIRECTOR	-	-	-
21021000	ENGINEERING	106,102	106,600	106,600

ACCOUNT NUMBER	TITLE	2014 PROJECTION	2015 PROJECTION	2016 PROJECTION
21022000	BUILDING MAINTENANCE	57,600	800	800
21030000	HEALTH DEPARTMENT	1,005,375	1,039,200	1,073,500
21032000	ZONING	50,500	56,700	56,700
21034000	PARKS MAINTENANCE	180,851	41,700	64,200
21035000	RESERVOIR RECREATION	-	-	-
31042000	RECREATION MAINTENANCE	-	-	-
21044400	RECREATION FUNCTIONS	793,201	705,350	706,850
21046000	CEMETERY	140,553	98,000	98,000
	TOTAL GENERAL FUND	26,129,910	25,892,943	26,172,894
22040000	STREET DEPARTMENT	2,861,035	2,661,733	2,661,733
22043200	TRAFFIC SIGNALS	210,005	-	-
	TOTAL SCM&R FUND	3,071,040	2,661,733	2,661,733
22079000	COURT SPECIAL PROJECTS	190,592	160,000	160,000
	TOTAL COURT SPECIAL PROJECTS	190,592	160,000	160,000
22084000	ELECTRONIC IMAGING	48,677	48,000	48,000
	TOTAL ELECTRONIC IMAGING	48,677	48,000	48,000

ACCOUNT NUMBER	TITLE	2014 PROJECTION	2015 PROJECTION	2016 PROJECTION
25010000	AIRPORT	1,218,036	1,057,090	1,057,090
	TOTAL AIRPORT FUND	1,218,036	1,057,090	1,057,090
25048000	SEWER MAINTENANCE	624	300	300
25049500	STORMWATER MAINTENANCE	765,450	763,223	763,223
25061000	WATER POLLUTION CONTROL	8,816,487	8,703,780	8,788,529
	TOTAL SEWER FUND	9,582,561	9,467,303	9,552,052
25050000	WATER TREATMENT	44,483	18,000	18,000
25053000	WATER DISTRIBUTION	96,822	57,600	57,600
25072000	UTILITY BILLING	8,317,787	8,204,591	8,286,141
25073000	SUPPLY RESERVOIR	11,230	9,930	9,930
	TOTAL WATER FUND	8,470,322	8,290,121	8,371,671
25075000	PARKING	85,582	107,200	107,200
	TOTAL PARKING FUND	85,582	107,200	107,200

ACCOUNT NUMBER	TITLE	2014 PROJECTION	2015 PROJECTION	2016 PROJECTION
25076000	SWIMMING POOL	115,500	49,000	49,000
	TOTAL SWIMMING POOL FUND	115,500	49,000	49,000
27047000	CITY INCOME TAX	21,290,269	22,207,500	22,873,300
	TOTAL CITY INCOME TAX FUND	21,290,269	22,207,500	22,873,300

EMPLOYEE COUNT AND FULL-TIME EQUIVALENT CALCULATIONS

	2012 YEAR END				ANNUAL FTE'S	2013 YEAR END				ANNUAL YTD FTE'S	AS OF 11/22/2014 PPE				
	FULL	PART		TOTAL		FULL	PART		TOTAL		FULL	PART		TOTAL	YTD FTE'S
	TIME	TIME	SEAS.			TIME	TIME	SEAS.			TIME	TIME	SEAS.		
ELECTEDS	5	11		16	16.00	5	11		16	16.00	5	12		17	17.00
AIRPORT	5			5	4.50	5			5	4.50	4.5			4.5	4.50
AUDITOR'S OFFICE	4			4	3.75	4		1	5	4.00	4			4	4.00
BUILDING MAINTENANCE	1	1		2	1.75	1	1		2	1.75	1	1		2	1.75
CITY INCOME TAX	2	1		3	2.75	2			2	2.25	2	1		3	1.75
CIVIL SERVICE OFFICE	1	3		4	2.00	1	3		4	2.50	1	3		4	2.50
COMPUTER SERVICES	3			3	3.00	2			2	2.50	3			3	2.50
CITY COUNCIL	0			0	0.50	0			0	0.50	0.5			0.5	0.50
RECREATION	5		24	29	9.75	4		24	28	8.25	3	24		27	7.50
DISPATCH CENTER	11			11	11.00	10			10	10.00	11			11	10.75
ENGINEERING OFFICE	7			7	9.00	6	1		7	6.75	6			6	6.25
FIRE CLERKS	1				1.00	1				1.00	1				1.00
FIRE DEPT ADMIN	1				1.00	1				1.00	1				1.00
FIRE DEPARTMENT	68				64.75	57				61.50	61				60.50
FIRE DEPARTMENT TOTAL				70	66.75				59	63.50				63	62.50
HEALTH DEPARTMENT	12	4		16	13.00	13	4		17	13.50	13	5		18	13.50
LAW DIRECTOR	5			5	4.50	5			5	4.50	3.5			3.5	4.00
MUNICIPAL COURT	14	7		21	17.75	17	4		21	17.25	17	6		23	19.75
NEAT OFFICE	1			1	1.00	1			1	1.00	1			1	1.00
PARKING ENFORCEMENT	1			1	1.50	1			1	1.50	1.5			1.5	1.50
PARKS MAINTENANCE	4				5.75	2				2.75	4	1			5.00
CEMETERY DEPARTMENT	2				3.00	2				3.50	2.5				3.00
STREET DEPARTMENT	18				20.25	21				22.50	22				23.00
TRAFFIC LIGHTS	2				2.00	2				2.00	2				2.00
PUBLIC WORKS TOTAL				26	31.00				27	30.75				31.5	33.00
POLICE ADMINISTRATION	2				2.00	2				2.00	2				2.00
POLICE CLERKS	5				4.50	6				5.50	5.5				5.50
POLICE DEPARTMENT	58				61.50	55				53.75	60				55.50
POLICE DEPARTMENT TOTAL				65	68.00				63	61.25				67.5	63.00
MAYOR'S OFFICE	2				2.00	1				1.00	1				1.00
HUMAN RESOURCES					0.50						1				0.75
SERVICE DIRECTOR	1				1.00	1				1.25	1				1.00
MAYOR OFFICE TOTAL				3	3.50				2	2.25				3	2.75
SEWER MAINTENANCE	10				10.50	10				10.25	10				10.25
STORM WATER MAINTENANCE	2				2.00	2				2.00	2				2.00
WATER POLLUTION CONTROL	16				16.00	15				14.50	16				15.75
WPC TOTAL				28	28.50				27	26.75				28	28.00
SUPPLY RESERVOIR	1				1.00	1				1.00	1				1.25
UTILITY BILLING	10				10.00	10				10.00	10				10.00
WATER DISTRIBUTION	13				13.00	12				11.75	13				12.00
WATER TREATMENT PLANT	15				14.75	14				13.50	13				13.00
WATER TOTAL				39	38.75				37	36.25				37	36.25
WORC	1			1	1.00	1			1	1.00	1			1	1.00
ZONING DEPARTMENT	1			1	2.00	1			1	1.00	1			1	1.00
TOTAL	310	27	24	361	341.25	294	24	25	343	319.50	308	53	0	361	326.25

CAPITAL AND DEBT

Capital Improvements A draft 2015 capital improvement plan, presented 1st quarter of 2014, is included with this budget. The 5-Year Capital Plan is to be updated annually to be compliant with Findlay's Resolution 002-2014. The annual plan for the current year is typically presented to Council the 1st quarter of each year.

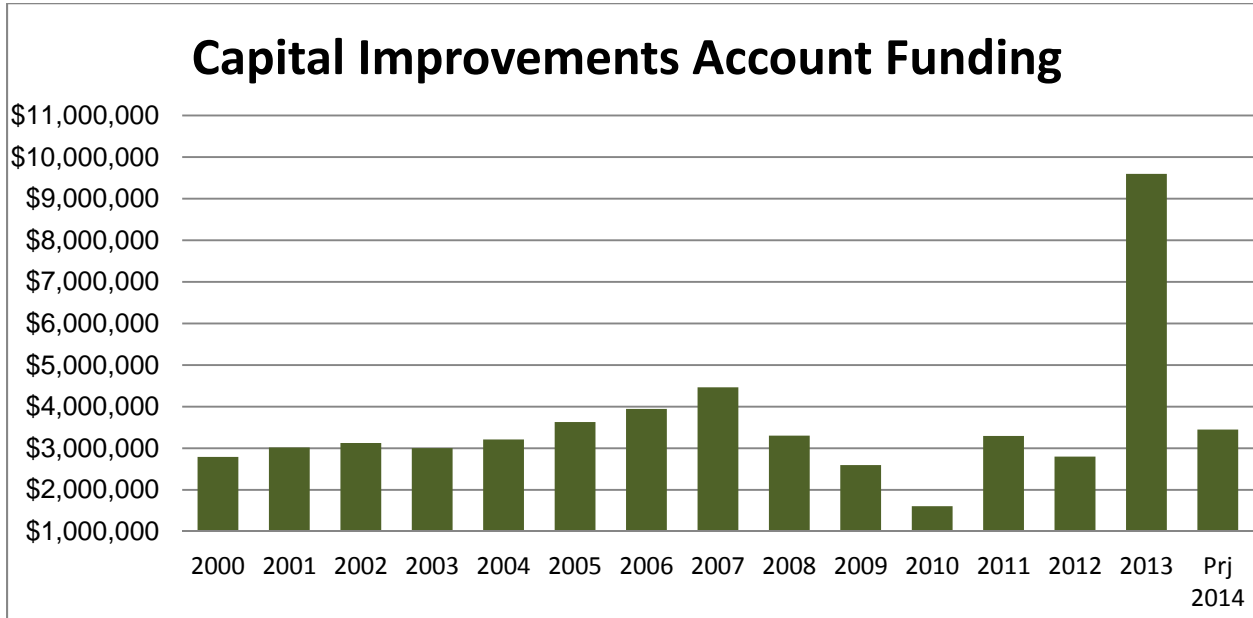
Bidding Process In 2014 the Administration changed its process for bidding capital projects. Historically, Administrations have requested permission to bid and separately requested permission to contract for capital projects as well as equipment. The process allowed Council to have open discussions about its interest in a project prior to the City expending time and resources on major expenditures. It also allowed Council and the Administration the opportunity to discuss limits on expenditures prior to bidding. This has been advantageous because very limited information is provided to Council about capital projects and equipment prior to Council's approval of a full capital plan. The current process does streamline the acquisition of bids; however, it does put council in the unique 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. Certainly the City risks negative public perception of indecisiveness in such a situation. 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.

In 2013 recommendations were made by the Auditor's Office regarding the bidding process. 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 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.

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 funds were used to supplant operational expenses for four consecutive years following the economic downturn. In 2014 Council adjusted the City income tax split to 83% to General Fund and 17% to Capital Improvements and moved additional \$1.5 million to the Capital Improvements account. The 2015 budget has proposed 18% of net income tax collections being allocated to the Capital Improvements account, moving the City closer to its traditional allocation of the income tax dollars received. At this time, no formal cost estimate has been completed for the capital maintenance and equipment costs deferred over the last few years; however, the increase of funding to this account will have a significant impact on what can be accomplished.

City of Findlay 2015 Permanent Budget Package

The cash carry forward balance is expected to be in excess of \$6MM for the beginning of the 2015 budget year. The revenue projection for the Capital Improvement Account in 2015 is \$3,443,100.



PROPOSED 2015 CAPITAL IMPROVEMENTS PLAN

ESTIMATED CARRY FORWARD		C.I.T. CAP.IMP.	GRANTS	CO. PERM. LICENSE	SCM&R HIWAYS	WATER FUND	SEWER FUND(S)	STORMWATER FUND			
PROPOSED REVENUES		\$2,941,670	\$0	\$57,020	\$237,089	\$1,891,412	\$2,570,822	\$1,673,807			
FUNDS TRANSFER IN		\$3,976,992	\$4,342,350	\$196,454	\$141,700	\$8,499,683	\$9,232,507	\$750,000			
TOTAL		\$6,918,662	\$4,342,350	\$253,474	\$378,789	\$10,391,095	\$11,803,329	\$2,423,807	PROJECT EST.TOTAL	FUNDS APPROP.	ORD. #
PROJECT NAME	PROJ #	\$0									
FIRE IMPROVEMENTS - DEBT SERVICE (2016) - Fund 2014	N/A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
HRC LAND - DEBT SERVICE (2015) - Fund 2014	N/A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
HRC 5-PLEX - DEBT SERVICE (2018) - Fund 2014	N/A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
CUBE RENOVATION - DEBT SERVICE (2033)	N/A	\$127,630	\$0	\$0	\$0	\$0	\$0	\$0	\$127,630		
CRYSTAL/MELROSE INTER (OPWC) - DEBT SERVICE (2024)	N/A	\$7,200	\$0	\$0	\$0	\$0	\$0	\$0	\$7,200		
HOWARD ST RECON (OPWC) - DEBT SERVICE (2026)	N/A	\$7,484	\$0	\$0	\$0	\$0	\$0	\$0	\$7,484		
CR236 WIDENING - DEBT SERVICE (2033)	N/A	\$0	\$0	\$204,864	\$0	\$0	\$0	\$0	\$204,864		
ENERGY SAVINGS PROGRAM (2027)	N/A	\$101,642	\$0	\$0	\$0	\$0	\$0	\$0	\$101,642		
WORC - 21019000		\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000		
Video surveillance camera system	N/A	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000		
COMPUTER SERVICES - 21009000		\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000		
Web server replacement	N/A	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000		
POLICE - 21012000		\$247,000	\$0	\$0	\$0	\$0	\$0	\$0	\$247,000		
Replace 2011 Ford Crown Victoria (Patrol)	N/A	\$37,000	\$0	\$0	\$0	\$0	\$0	\$0	\$37,000		
Replace 2011 Ford Crown Victoria (Patrol)	N/A	\$37,000	\$0	\$0	\$0	\$0	\$0	\$0	\$37,000		
Replace 2011 Ford Crown Victoria (Patrol)	N/A	\$37,000	\$0	\$0	\$0	\$0	\$0	\$0	\$37,000		
Replace 2005 Chevy Impala (Detective)	N/A	\$17,000	\$0	\$0	\$0	\$0	\$0	\$0	\$17,000		
Replace 2011 Crown Vic (Patrol)	N/A	\$37,000	\$0	\$0	\$0	\$0	\$0	\$0	\$37,000		
Replace 2005 Chevy Impala (Detective)	N/A	\$17,000	\$0	\$0	\$0	\$0	\$0	\$0	\$17,000		
Muni Bldg video recording system - joint project w/ Muni Court (1/2)	TBD	\$65,000	\$0	\$0	\$0	\$0	\$0	\$0	\$65,000		
FIRE - 21014000		\$727,000	\$0	\$0	\$0	\$0	\$0	\$0	\$727,000		
Replace 2004 F-250 (Unit23)	N/A	\$27,000	\$0	\$0	\$0	\$0	\$0	\$0	\$27,000		
Replace Engine 4 & Ladder 4 with 75' Quint Engine	N/A	\$700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$700,000		
ENGINEERING - 21021000		\$18,000	\$0	\$0	\$0	\$0	\$0	\$0	\$18,000		
Replace 2004 Ford pickup	N/A	\$18,000	\$0	\$0	\$0	\$0	\$0	\$0	\$18,000		
MUNICIPAL BUILDING - 21022000		\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$125,000		
Muni Bldg tuck/point and seal brick	TBD	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000		
Replace 3rd floor windows on westside of Muni Bldg	TBD	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000		
HEALTH DEPARTMENT - 21030000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
PARKS MAINTENANCE -21034000		\$333,000	\$0	\$0	\$0	\$0	\$0	\$0	\$333,000		
Replace 1 ton pickup truck	N/A	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000		
Replace forklift 1970	N/A	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000		
Tractor JD 5500	N/A	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000		
Riverside Park light pole and light replacement (15 lights per year)	TBD	\$18,000	\$0	\$0	\$0	\$0	\$0	\$0	\$18,000		
Skate Park restructure	TBD	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000		
Skate Park new concrete contracted	TBD	\$140,000	\$0	\$0	\$0	\$0	\$0	\$0	\$140,000		
RECREATION FUNCTIONS - 21044400		\$450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000		
Miracle Field / Diamonds expansion	N/A	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000		
CEMETERY - 21046000		\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000		
Replace one 60" mower	N/A	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000		
Replace one ton pickup truck	N/A	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000		
Road Maintenance in Cemetary	TBD	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000		

PROPOSED 2015 CAPITAL IMPROVEMENTS PLAN

		C.I.T. CAP.IMP.	GRANTS	CO. PERM. LICENSE	SCM&R HIWAYS	WATER FUND	SEWER FUND(S)	STORMWATER FUND			
ESTIMATED CARRY FORWARD		\$2,941,670	\$0	\$57,020	\$237,089	\$1,891,412	\$2,570,822	\$1,673,807			
PROPOSED REVENUES		\$3,976,992	\$4,342,350	\$196,454	\$141,700	\$8,499,683	\$9,232,507	\$750,000			
FUNDS TRANSFER IN											
TOTAL		\$6,918,662	\$4,342,350	\$253,474	\$378,789	\$10,391,095	\$11,803,329	\$2,423,807	PROJECT EST.TOTAL	FUNDS APPROP.	ORD. #
PROJECT NAME	PROJ #	\$0									
STREETS - 22040000		\$832,000	\$0	\$0	\$0	\$0	\$0	\$0	\$832,000		
Replace 624 wheel loader	N/A	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000		
Replace tar distribution truck	N/A	\$145,000	\$0	\$0	\$0	\$0	\$0	\$0	\$145,000		
Replace 1 ton pickup	N/A	\$37,000	\$0	\$0	\$0	\$0	\$0	\$0	\$37,000		
Street Preventative Maintenance	TBD	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$400,000		
TRAFFIC LIGHTS - 22043200		\$265,000	\$0	\$0	\$0	\$0	\$0	\$0	\$265,000		
Traffic signal equipment	N/A	\$65,000	\$0	\$0	\$0	\$0	\$0	\$0	\$65,000		
Traffic signal upgrades	TBD	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000		
AIRPORT - 25010000		\$261,150	\$0	\$0	\$0	\$0	\$0	\$0	\$2,503,500		
JD Gator to replace 18 year old model	N/A	\$12,000	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000		
Runway 18/36 Rehab (Construction) (FAA90%/City10%)	TBD	\$249,150	\$2,242,350	\$0	\$0	\$0	\$0	\$0	\$2,491,500		
WATER DEBT											
GO REFUNDING WATER PUMP STATION (2016)	N/A	\$0	\$0	\$0	\$0	\$174,463	\$0	\$0	\$174,463		
2003 ISSUE WATER REFUNDING (2018)	N/A	\$0	\$0	\$0	\$0	\$324,605	\$0	\$0	\$324,605		
OPWC LOAN - CENTER ST W/L (2019)	N/A	\$0	\$0	\$0	\$0	\$7,925	\$0	\$0	\$7,925		
OPWC LOAN - 1ST, 2ND, 3RD STS W/L (2021)	N/A	\$0	\$0	\$0	\$0	\$1,530	\$0	\$0	\$1,530		
OPWC LOAN - MAIN ST W/L (2021)	N/A	\$0	\$0	\$0	\$0	\$6,961	\$0	\$0	\$6,961		
OPWC LOAN - SHERMAN PARK W/L (2023)	N/A	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$10,000		
OPWC LOAN - BROAD AVE W/L (2025)	N/A	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$10,000		
OPWC LOAN - W MELROSE W/L (2028)	N/A	\$0	\$0	\$0	\$0	\$9,680	\$0	\$0	\$9,680		
OPWC LOAN - CR144 W/L (2029)	N/A	\$0	\$0	\$0	\$0	\$9,243	\$0	\$0	\$9,243		
OPWC LOAN - WTP IMP (2026)	N/A	\$0	\$0	\$0	\$0	\$275,581	\$0	\$0	\$275,581		
OWDA LOAN - WTP CLEARWELL REPAIRS (2014)	N/A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
2011 WATER REFUNDING OF 1998 DEBT (2018)	N/A	\$0	\$0	\$0	\$0	\$252,398	\$0	\$0	\$252,398		
Water - Annual Operations	N/A	\$0	\$0	\$0	\$0	\$5,155,193	\$0	\$0	\$5,155,193		
WATER TREATMENT PLANT - 25050000		\$0	\$0	\$0	\$0	\$450,000	\$0	\$0	\$450,000		
Increase capacity of sanitary sewer line	TBD	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$100,000		
Replacement lab floors	TBD	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$25,000		
Replacement of lab cabinets	TBD	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$25,000		
Raw water line - needs analysis/design	TBD	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0	\$300,000		
UTILITY BILLING - 25072000		\$0	\$0	\$0	\$0	\$35,000	\$0	\$0	\$35,000		
New server for Badger	N/A	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0	\$15,000		
Four Gateways - Badger	N/A	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$20,000		
WATER DISTRIBUTION - 25053000		\$0	\$0	\$0	\$0	\$668,000	\$0	\$0	\$668,000		
Replace 2004 backhoe	N/A	\$0	\$0	\$0	\$0	\$45,000	\$0	\$0	\$45,000		
Replace 1989 air compressor	N/A	\$0	\$0	\$0	\$0	\$18,000	\$0	\$0	\$18,000		
Replace 1995 Ford service truck	N/A	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0	\$30,000		
Replace 2001 Chevy pick-up	N/A	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$25,000		
Tiffin Ave Waterline Replacement (McManess to Fostoria Ave) **	TBD	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0	\$250,000		
Westmoor Rd Waterline Replacement (W Melrose Ave to Stoney Ln) **	TBD	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0	\$150,000		
Small Waterlines - Delaware Ave (N Main St to Hulick to Northview), and Northview Ave (N Main St to Hulick St) *	TBD	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0	\$150,000		

PROPOSED 2015 CAPITAL IMPROVEMENTS PLAN

		C.I.T. CAP.IMP.	GRANTS	CO. PERM. LICENSE	SCM&R HIWAYS	WATER FUND	SEWER FUND(S)	STORMWATER FUND			
ESTIMATED CARRY FORWARD		\$2,941,670	\$0	\$57,020	\$237,089	\$1,891,412	\$2,570,822	\$1,673,807			
PROPOSED REVENUES		\$3,976,992	\$4,342,350	\$196,454	\$141,700	\$8,499,683	\$9,232,507	\$750,000			
FUNDS TRANSFER IN											
TOTAL		\$6,918,662	\$4,342,350	\$253,474	\$378,789	\$10,391,095	\$11,803,329	\$2,423,807	PROJECT EST.TOTAL	FUNDS APPROP.	ORD. #
PROJECT NAME	PROJ #	\$0									
SEWER DEBT											
2004 GO REFUNDING NORTH CORRIDOR SEWER (2017)	N/A	\$0	\$0	\$0	\$0	\$0	\$762,613	\$0	\$762,613		
EPA LOAN 2000 (2021)	N/A	\$0	\$0	\$0	\$0	\$0	\$2,449,507	\$0	\$2,449,507		
EPA LOAN 2001 (2023)	N/A	\$0	\$0	\$0	\$0	\$0	\$213,557	\$0	\$213,557		
SEWER OPERATIONS, VEHICLES, EQUIPMENT & PROJECTS											
Sewer - Annual Operations	NA	\$0	\$0	\$0	\$0	\$0	\$3,920,003	\$257,489	\$4,177,492		
SEWER MAINTENANCE - 25048000 & WPC - 25061000		\$0	\$0	\$0	\$0	\$0	\$1,015,000	\$330,000	\$1,345,000		
1/2 Ton Pick-up (2001 Replace)	N/A	\$0	\$0	\$0	\$0	\$0	\$30,000	\$0	\$30,000		
3/4 Ton Pick-up with Utility Bed (2001 Replace)	N/A	\$0	\$0	\$0	\$0	\$0	\$35,000	\$0	\$35,000		
Mini Excavator	N/A	\$0	\$0	\$0	\$0	\$0	\$40,000	\$30,000	\$70,000		
Annual Sewer Lining Program	TBD	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0	\$250,000		
Annual Sewer Cleaning (Large Diameter)	TBD	\$0	\$0	\$0	\$0	\$0	\$150,000	\$0	\$150,000		
CSO LTCP	TBD	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$25,000		
G & H Streets (+crossroads) Sewer Separation	TBD	\$0	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$500,000		
Stormwater Management Plan (MS4)	TBD	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000	\$25,000		
Annual Ditch Maintenance	TBD	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000	\$25,000		
ANNUAL & MISC PROJECTS											
Annual Operations (Street Dept) - Hiways	N/A	\$0	\$0	\$0	\$92,520	\$0	\$0	\$0	\$92,520		
Annual Street Resurfacing/Curb Repairs	TBD	\$1,250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250,000		
Flood Mitigation Project (B&D Consulting Services)	319959	\$36,000	\$0	\$0	\$0	\$0	\$0	\$0	\$36,000		
Project(s) - OPWC & CDBG FY2014	TBD	\$75,000	\$0	\$0	\$0	\$50,000	\$50,000	\$75,000	\$250,000		
Combined Sewer Separations (Based on Funds Available)	TBD	\$250,000	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$750,000		
Infrastructure Project(s) (Based on Funds Available)	TBD	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000		
ODOT Resurfacing - MPO/STP Funding	TBD	\$60,000	\$600,000	\$30,000	\$30,000	\$0	\$0	\$0	\$720,000		
Center St/Tiffin Ave Resurfacing - ODOT (City Share)	TBD	\$242,000	\$1,500,000	\$0	\$100,000	\$0	\$0	\$0	\$1,842,000		
TOTAL EXPENDITURES		\$5,843,106	\$4,342,350	\$234,864	\$222,520	\$7,440,579	\$8,660,680	\$912,489			
FUND BALANCE REMAINING		\$1,075,556	\$0	\$18,610	\$156,269	\$2,950,516	\$3,142,649	\$1,511,318			
Minimum Balances						\$1,612,570	\$1,909,238	\$500,000			

Following year DEBT \$243,956 **DEBT COVERED**
 Amount available for immediate bidding following year \$831,600

Notes:

Proposed revenue beyond 2014 based on a 2% rise in income tax revenue and and 1% annual rise in percentage of allocation, exclusive of any windfall.

Fire Station 4 Debt roll-off in 2017 - funded 2014

HRC Land Debt roll-off in 2016 - funded 2014

HRC 5-plex Debt roll-off in 2019 - funded 2014

2004 GO Refunding North Corridor Sewer Debt roll-off in 2018

GO Refunding Water Pump Station Debt roll-off in 2017

2003 Issue Water Refunding Debt roll-off in 2019

2011 Water Refunding of 1998 Debt roll-off in 2019

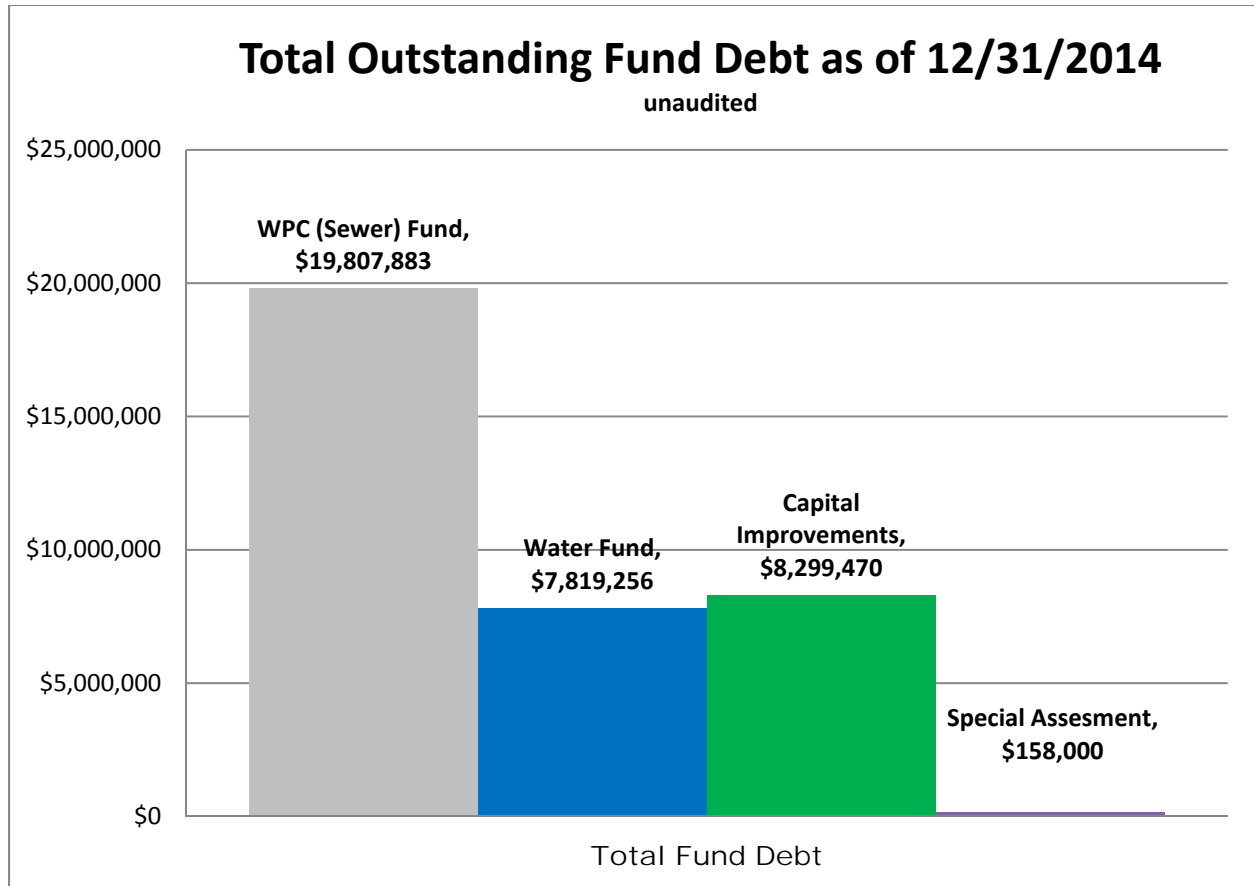
Current debt obligations and operational impact

Capital Improvement Account The debt service for this fund is \$954,700 in 2015. 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 2015 a 18% allocation of City Income Tax receipts to Capital Improvements puts the debt at 28% of the projected revenues, well within the policy limits.

Water Fund: The debt service for this fund is \$1,062,500 or 13% of the projected 2015 revenues, which remains well within a healthy range in relation to those projected revenues.

WPC (Sewer) Fund: The debt service for this fund is \$3,669,500 or 39% of projected 2015 revenues, this fund has significant debt.

Special Assessment Debt Service Fund: This debt is collected by the City through real estate tax assessments. Special assessment debt service is expected to be \$22,408 for the outstanding Hunter’s Creek project debt.



City of Findlay 2015 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, IRS tax penalties, and/or lawsuits from bond holders that purchased tax exempt bonds and are now subject to taxes from the 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.

Debt Summary as of 12/31/14 (Chart follows)

DEBT SUMMARY AS OF FISCAL YEAR ENDING 12/31/2014

Account Number	Original Amount	Fund	Loan Date	Description	Principal Outstanding	Redempti on/ Call Date	Maturity Date	Interest Rate	Type
23060010	\$965,000	CIT-CI	04/03/14	2003 HRC LAND PURCHASE REIMBURSEMENT	\$100,000	None	2015	0.96%	GO
23045010	\$1,615,000	CIT-CI	04/03/14	2004 REFUNDING OF 1996 FIRE STATION ISSUE	\$390,500	None	2016	0.96%	GO
23035000	\$144,000	CIT-CI	12/31/04	CRYSTAL/MELROSE INTERSECTION	\$68,400	None	2024	0.0%	OPWC
23065000	\$149,663	CIT-CI	12/31/06	HOWARD STREET IMPROVEMENTS	\$89,798	None	2026	0.0%	OPWC
23060100	\$2,340,000	CIT-CI	07/23/08	HRC (CUBE) REHAB DEBT SERVICE	\$2,170,000	7/1/2018	2033	3.25/4.5%	GO
23060200	\$700,000	CIT-CI	07/23/08	CR 236 LAND DEBT SERVICE	\$640,000	7/1/2018	2033	3.25/4.5%	GO
23060300	\$3,355,000	CIT-CI	07/23/08	CR 236 WIDENING DEBT SERVICE	\$3,185,000	7/1/2018	2028	3.25/4.5%	GO
23060400	\$1,805,000	CIT-CI	07/23/08	5-PLEX DIAMONDS	\$800,000	None	2018	3.25/4.5%	GO
23056000	\$518,006	CIT-CI	06/30/11	ENERGY SAVINGS PROGRAM BOND 'A'	\$337,767	None	2019	2.96%	GO
23056100	\$518,005	CIT-CI	06/30/11	ENERGY SAVINGS PROGRAM BOND 'B'	\$518,005	None	2026	5.40%	GO
TOTAL CAPITAL IMPROVEMENTS (CIT-CI)					\$8,299,470				
25052800	\$2,000,000	WATER	04/03/14	WTP CLEARWELLS	\$2,000,000	None	2016	0.96%	GO
25051900	\$1,390,000	WATER	04/03/14	2014 REFUNDING OF 04 PUMP STATION	\$334,000	None	2016	0.96%	GO
25051510	\$3,785,000	WATER	04/04/14	2014 REFUNDING OF 03 ISSUE	\$1,235,000	None	2018	0.96%	GO
25051000	\$158,500	WATER	12/31/99	CENTER STREET WATERLINE	\$43,588	None	2020	0.0%	OPWC
25051700	\$30,598	WATER	12/31/01	1ST, 2ND, 3RD, ST. WATERLINE	\$11,474	None	2022	0.0%	OPWC
25050200	\$138,775	WATER	01/01/03	MAIN STREET WATERLINE	\$55,690	None	2022	0.0%	OPWC
25050600	\$200,000	WATER	12/31/03	SHERMAN PARK WATERLINE	\$90,000	None	2024	0.0%	OPWC
25050800	\$200,000	WATER	12/31/05	BROAD AVENUE WATERLINE	\$105,000	None	2025	0.0%	OPWC
25050900	\$193,590	WATER	08/06/08	W MELROSE WATERLINE	\$135,513	None	2028	0.0%	OPWC
25050700	\$184,859	WATER	07/16/08	CR 144 WATERLINE	\$138,644	None	2029	0.0%	OPWC
25052600	\$3,656,097	WATER	10/27/05	WATER TREATMENT PLANT IMPROVEMENTS	\$2,720,347	None	2026	3.25%	OWDA
25052700	\$52,671	WATER	07/30/09	WATER PLANT CLEARWELL REPAIRS	\$0	None	2014	0.0%	OWDA
25052400	\$1,625,000	WATER	09/30/11	2011 WATER REFUNDING OF 1998 DEBT	\$950,000	None	2018	1.95%	GO
	\$10,002	WATER	12/12/13	CLEARWELL DESIGN	\$0	None	2014	4.62%	OWDA
TOTAL WATER					\$7,819,256				
25061200	\$1,350,000	WPC	04/03/14	BAR SCREENS	\$1,350,000	None	2017	0.96%	GO
25060910	\$9,020,000	WPC	10/20/04	2014 REFUNDING OF NORTH CORRIDOR 04 ISSUE	\$2,135,500	None	2017	0.96%	GO
25060300	\$32,470,000	WPC	01/01/02	2000 EPA LOAN DEBT SERVICE	\$14,641,052	None	2021	4.36%	EPA, OWDA
25060200	\$3,597,546	WPC	08/30/01	2001 EPA LOAN DEBT SERVICE	\$1,681,331	None	2023	1.73%	EPA, OWDA
TOTAL WPC (SEWER)					\$19,807,883				
28020000	\$191,896	SPECIAL	09/10/12	2010 SIDEWALK Pgm & HUNTERS CREEK PROJ	\$158,000	None	2022	2.79%	GO
28020000	\$19,104	SPECIAL	09/10/12	2010 SIDEWALK Pgm & HUNTERS CREEK PROJ	\$0	None	2013	2.79%	GO
TOTAL SPECIAL ASSESSMENTS					\$158,000				
<i>Have stated for the record no plans to issue debt in near future</i>									
TOTAL BOND ANTICIPATION NOTES					\$0				
TOTAL DEBT OUTSTANDING 12/31/13					\$36,084,609				

REVENUES

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:

2013 ACTUALS - These are the actual revenues received in 2013.

2014 ORIGINAL BUDGET - This was the original revenue estimate prepared by the Auditor in the fall of 2013 while the 2014 operating budgets were being developed.

2014 REVISED BUDGET - This is the total of the original budget, plus any additional revenues that were acknowledged during the operational expense appropriation process.

2014 PROJECTION - This is the Auditor's estimate of the total amount that will be collected in each department for the calendar year of 2014.

2015 AUDITOR - This is the Auditor's estimate of the revenues expected to be collected in 2015.

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
<u>I. PROPERTY & SALES TAXES</u>		
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. Please contact the Auditor's Office.)
011602	Sales Tax 3	See Sales Tax. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
011700	Public Utility Reimbursement Tax	To account for a state tax distribution that is the result of property tax losses due to valuation changes of public utilities.

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
II. <u>INCOME TAXES</u>		
015100	Withholders Income Tax-Prior Year	To account for the <u>base 1%</u> tax withheld by an employer for employees through payroll from <u>prior year</u> obligations.
015101	Withholders Income Tax-PY Temp	To account for the <u>temporary</u> additional 0.25% tax withheld by an employer for employees through payroll from <u>prior year</u> obligations.
015200	Business Income Tax-Prior Year	To account for the <u>base 1%</u> tax measured by a business's net income and payable by the business for <u>prior year</u> obligations.
015201	Business Income Tax-PY Temp	To account for the <u>temporary</u> additional 0.25% tax measured by a business's net income and payable by the business for <u>prior year</u> obligations.
015300	Individual Income Tax-Prior Year	To account for the <u>base 1%</u> tax measured by individual's net income which has not been withheld by an employer and is payable by the individual for <u>prior year</u> obligations.
015301	Individual Income Tax- PY Temp	To account for the <u>temporary</u> 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 <u>prior year</u> obligations.
015400	Withholders Income Tax-Current Year	To account for the <u>base 1%</u> tax withheld by an employer for employees through payroll for <u>current year</u> obligations.

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
015401	Withholders Income Tax-CY Temp	To account for the <u>temporary</u> additional 0.25% tax withheld by an employer for employees through payroll for <u>current year</u> obligations.
015500	Business Income Tax-Current Year	To account for <u>base 1%</u> tax measured by business's net income and payable by the business for <u>current year</u> obligations.
015501	Business Income Tax-CY Temp	To account for the <u>temporary</u> additional 0.25% tax measured by business's net income and payable by the business for <u>current year</u> obligations.
015600	Individual Income Tax-Current Year	To account for the <u>base 1%</u> tax measured by individual's net income which has not been withheld by an employer and is payable by the individual for <u>current year</u> obligations.
015601	Individual Income Tax-CY Temp	To account for the <u>temporary</u> 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 <u>current year</u> 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.

III. 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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CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
<u>IV. BUSINESS LICENSES & PERMITS</u>		
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. Please contact the Auditor's Office.)
021602	License Type 3	See Professional & Occupational Licenses. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
<u>V. NON-BUSINESS LICENSES & PERMITS</u>		
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.

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
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.

VI. INTERGOVERNMENTAL REVENUES

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.
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.
035000	Personal Property Loss Adjust Pmt	To account for revenues from the State dealing with the loss of personal property tax.

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
035100	State Fuel Excise Tax	To account for revenues received from the State Government as revenues levied on fuel usage for distribution to the municipality.
035101	State Revenue Hiway Money	To account for revenues received from the State Government as revenues levied on fuel usage for distribution to the municipality.
035200	County Revenue- Local Gov't Money	To account for the distribution of local government money from 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.
038300	County – LGRAF	To account for the distribution of local government revenue assistance fund money received as a flow through from the county.

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
<u>VII.-A CHARGES FOR SERVICES – GENERAL GOVERNMENT</u>		
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. Please contact the Auditor's Office.)
041201	Sale of Publications 2	See Sale of Maps & Publications. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
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.

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
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. Please contact the Auditor's Office.)
041401	Professional Service Fee 2	See Professional Service Fee. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
041402	Professional Service Fee 3	See Professional Service Fee. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
041403	Professional Service Fee 4	See Professional Service Fee. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
041404	Professional Service Fee 5	See Professional Service Fee. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
041405	Professional Service Fee 6	See Professional Service Fee. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
041406	Professional Service Fee 7	See Professional Service Fee. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
041407	Professional Service Fee 8	See Professional Service Fee. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
041408	Professional Service Fee 9	See Professional Service Fee. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
041409	Professional Service Fee 10	See Professional Service Fee. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
041410	Professional Service Fee 11	See Professional Service Fee. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
041411	Professional Service Fee 12	See Professional Service Fee. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
041412	Professional Service Fee 13	See Professional Service Fee. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
041414	Professional Service Fee 14	See Professional Service Fee. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
041415	Professional Service Fee – Flood Proj	This account is assigned by the Auditor’s Office for specific tracking purposes.
041416	Professional Service Fee 16	See Professional Service Fee. (This account name can be customized for the department’s reporting purposes. Please contact the Auditor’s Office.)
041417	Professional Service Fee 17	See Professional Service Fee. (This account name can be customized for the department’s reporting purposes. Please contact the Auditor’s Office.)
041418	Professional Service Fee 18	See Professional Service Fee. (This account name can be customized for the department’s reporting purposes. Please contact the Auditor’s Office.)
041419	Professional Service Fee 19	See Professional Service Fee. (This account name can be customized for the department’s reporting purposes. Please contact the Auditor’s Office.)
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.
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.

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
<u>VII-B CHARGES FOR SERVICES - PUBLIC SAFETY</u>		
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 assure compliance with code.
042401	Building Inspection Fees 2	See Building Inspection Fees. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
042402	Building Inspection Fees 3	See Building Inspection Fees. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
042403	Permits/Review Fees	See Building Inspection Fees. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
042404	Building Inspection Fees 5	See Building Inspection Fees. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
042405	Building Inspection Fees 6	See Building Inspection Fees. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
<u>VII-C CHARGES FOR SERVICES - HIGHWAYS, STREETS, & SANITATION</u>		
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.

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
044100	Water Charges	To account for revenues received from charges to the public for water service provided and collected by the Utility Billing Office.
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 waterline and provide water service.
044602	Water Meter Fees	To account for revenues received from the public for water department personnel to install water meters.
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.

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
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 the revenue received from charges to the public for storm water maintenance and replacement and collected by the Utility Billing Office.
 <u>VII-D CHARGES FOR SERVICES - HEALTH</u>		
045200	Health Inspection Fees – MH& RV Parks	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.
045203	State Fees – Food Service	To account for the state portion of revenues received by the Health Department that are based upon state guidelines and are to be remitted to the State.
045204	State Fees – Retail Food	To account for the state portion of revenues received by the Health Department that are based upon state guidelines and are to be remitted to the State.
045205	Retail Food Ag Licenses	To account for revenues received to ensure Health code compliance for retail food operations.

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
045300	Birth/Death Certificates	To account for revenues received as charges for birth and death certificates and burial permits.
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.

VII-E CHARGES FOR SERVICES - CULTURE & RECREATION

047200	General Admission	To account for revenues collected for general public admission.
047201	Group Admissions	To account for revenues collected for group admissions.
047202	Season Memberships	To account for revenues collected for season pass admissions.

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
047203	Admissions – Special Events	To account for revenues collected for admission for special events.
047204	Game Gate	To account for gate royalty revenues as agreed upon by the City and an organization using a City facility.
047205	M-F Daytime Activities	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	To account for revenues received from charges to the general public for reservation of City owned shelter houses or the ice rink.
047500	Summer Softball Program	To account for receipts from the summer softball program administered by recreation office.
047501	Fall Softball Program	To account for receipts from the fall softball program administered by recreation office.
047600	Vending Sales	To account for the revenue generated from types of 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. Please contact the Auditor's Office.)

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
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.
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 charges to Marathon Oil 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.
047901	Day Camp Fees	To account for revenues received from fees for participation in the day camp program.
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.
047904	Tennis Lessons	To account for revenues received from fees for participation in tennis lessons.
047905	Volleyball Programs	To account for revenues received from fees for participation in volleyball programs.
047906	Basketball Programs	To account for revenues received from fees for participation in basketball programs.

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
047907	Pool Activities	To account for revenues received from fees for participation in special pool events.
047908	Mom/Tot Activities	To account for revenues received from fees for participation in Mom/Tot programs.
047909	Doggie Dip Pool Activity	To account for revenues received from fees for participation in the Doggie Dip Pool activity.
047910	Dodgeball Programs	To account for revenues received from fees for participation in the Dodgeball program.
047911	Kickball Programs	To account for revenues received from fees for participation in the Kickball program.

VII-F CHARGES FOR SERVICES – MISCELLANEOUS

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.

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
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.
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.

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
048308	Miscellaneous Revenue 2	See Miscellaneous Revenue. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
048309	Miscellaneous Revenue 3	See Miscellaneous Revenue. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)

VIII FINES & FORFEITURES

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 is identified as violations cited by State Patrol.

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
<u>IX INTEREST EARNINGS</u>		
061000	Interest Earnings	To account for revenues received from investment of City funds.
061200	Gain/Loss on Investments	To account for gain or loss recognized as a result of the market value of investments as of the fiscal year end.
<u>X RENTS & ROYALTIES</u>		
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. Please contact the Auditor's Office.)
062001	Rent & User Fees 2	See Rent & User Fees. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
062002	Rent & User Fees 3	See Rent & User Fees. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
062003	Rent & User Fees 4	See Rent & User Fees. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
062004	Rent & User Fees 5	See Rent & User Fees. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
062005	Rent & User Fees 6	See Rent & User Fees. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
062006	Rent & User Fees 7	See Rent & User Fees. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
 <u>XI SPECIAL ASSESSMENTS</u>		
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.

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
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.

XII SALES & COMPENSATION OF ASSETS

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. Please contact the Auditor's Office.)
064101	Sales Specific to Operation 2	See Sale of Consumable Inventory. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>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. Please contact the Auditor's Office.)
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.

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
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 time by the city and the courts to tend to court duties.
064604	Reimbursements 2	See Reimbursements. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
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.

XIII CONTRIBUTIONS

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.

CITY OF FINDLAY

CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
<u>XV PROCEEDS FROM ISSUE OF DEBT</u>		
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.

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND

2014
PROJECTION

2015
AUDITOR COMMENT

2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21001000 COUNCIL				
21001000 041200 CODE SUPP	-50.00	-100.00	-50.00	-50.00
21001000 048300 MISC REV	-2,275.00	-2,500.00	-3,225.00	-3,000.00
21001000 048303 COPIES	-23.40	.00	.00	.00
21001000 064600 REIMB	.00	.00	.00	.00
TOTAL COUNCIL	-2,348.40	-2,600.00	-3,275.00	-3,050.00

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

GENERAL FUND

	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21002000 MAYOR'S OFFICE					
21002000 021600 PROF LIC	-1,974.00	-1,300.00	-1,300.00	-1,000.00	-1,000.00
21002000 041500 WEDDING	-279.62	.00	.00	-4,000.00	-4,000.00
21002000 048300 MISC REV	.00	.00	.00	.00	.00
21002000 048303 COPIES	-.90	.00	.00	-124.00	.00
21002000 062000 RENTS	-2.00	.00	.00	-2.00	.00
21002000 064600 REIMB	.00	.00	.00	-194.00	.00
TOTAL MAYOR'S OFFICE	-2,256.52	-1,300.00	-1,300.00	-5,320.00	-5,000.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21003000 AUDITOR'S OFFICE					
21003000 041100 COURT COST	-793.31	-800.00	-800.00	-800.00	-800.00
21003000 048302 BD CHCKS	.00	.00	.00	-25.00	.00
21003000 048303 COPIES	-19.00	.00	.00	-34.00	.00
21003000 064600 REIMB	-182.22	.00	.00	-32.00	.00
21003000 065200 OPXFER IN	-343,732.00	-336,018.00	-336,018.00	-336,018.00	-339,458.00
21003000 065300 CIXFER IN	.00	.00	.00	.00	.00
TOTAL AUDITOR'S OFFICE	-344,726.53	-336,818.00	-336,818.00	-336,909.00	-340,258.00

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

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FOR PERIOD 13

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

GENERAL FUND

	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21004000 TREASURER'S OFFICE					
21004000 064600 REIMB	.00	.00	.00	.00	.00
TOTAL TREASURER'S OFFICE	.00	.00	.00	.00	.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21005000 LAW DIRECTOR					
21005000 064600 REIMB	-113,075.66	-113,100.00	-113,100.00	-106,992.00	-113,100.00
21005000 065300 CIXFER IN	-10,000.00	.00	.00	.00	.00
TOTAL LAW DIRECTOR	-123,075.66	-113,100.00	-113,100.00	-106,992.00	-113,100.00

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21006000 MUNICIPAL COURT					
21006000 041100 COURT COST	-551,133.91	-595,000.00	-595,000.00	-595,000.00	-620,000.00
21006000 041400 PROF FEE	-15.00	.00	.00	.00	.00
21006000 048300 MISC REV	-1,391.91	-2,000.00	-2,000.00	-606.00	-1,000.00
21006000 048302 BD CHCKS	-125.00	.00	.00	-50.00	.00
21006000 048303 COPIES	-1,302.00	-1,000.00	-1,000.00	-1,300.00	-1,300.00
21006000 051100 CT FINES	-314,167.51	-350,000.00	-350,000.00	-305,000.00	-300,000.00
21006000 051400 PAY STAY	-3,194.40	-3,500.00	-3,500.00	-1,200.00	-3,500.00
21006000 051500 OSHP FINES	-93,399.17	-90,000.00	-90,000.00	-90,000.00	-100,000.00
21006000 061000 INT EARN	-100.17	-100.00	-100.00	-100.00	-100.00
21006000 064201 AUCT REV	.00	.00	.00	-1,825.00	.00
21006000 064600 REIMB	-299,592.85	-297,000.00	-297,000.00	-299,470.00	-298,000.00
21006000 064601 JURWIT FEE	.00	.00	.00	-6.00	.00
21006000 065300 CIXFER IN	.00	.00	-30,000.00	-30,000.00	.00
TOTAL MUNICIPAL COURT	-1,264,421.92	-1,338,600.00	-1,368,600.00	-1,324,557.00	-1,323,900.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
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21007000 CIVIL SERVICE

21007000 041400 PROF FEE

-7,397.32 -21,840.00 -21,840.00 -29,500.00 -30,000.00

21007000 064600 REIMB

-24,356.68 -25,000.00 -25,000.00 -23,807.00 -24,000.00

TOTAL CIVIL SERVICE

-31,754.00 -46,840.00 -46,840.00 -53,307.00 -54,000.00

ACCOUNTS FOR: GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21009000 COMPUTER SERVICES					
21009000 064201 AUCT REV	-567.02	.00	.00	-1,300.00	.00
21009000 064600 REIME	-314,267.00	-338,516.00	-338,516.00	-338,516.00	-272,006.00
21009000 065300 CIXFER IN	-35,000.00	.00	-44,500.00	-44,500.00	.00
TOTAL COMPUTER SERVICES	-349,834.02	-338,516.00	-383,016.00	-384,316.00	-272,006.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21011000 GENERAL REVENUE					
21011000 011100 RE TAX	-1,817,287.43	-2,067,293.00	-2,067,293.00	-2,070,015.00	-2,046,513.00
21011000 011200 ROLLBACK	-169,277.90	.00	.00	.00	.00
21011000 011300 HOMESTD	-57,269.51	.00	.00	.00	.00
21011000 011500 TRAILER TA	-10,350.42	-10,400.00	-10,400.00	-10,100.00	-10,100.00
21011000 016100 HOTEL TAX	-500,976.61	-510,000.00	-510,000.00	-530,098.08	-590,000.00
21011000 021600 PROF LIC	-248,796.38	-250,000.00	-250,000.00	-234,000.00	-234,000.00
21011000 034100 ST GRNT	-28,077.83	.00	-12,163.91	-12,164.00	.00
21011000 035200 CO LGF	-408,848.58	-388,739.00	-388,739.00	-388,739.00	-402,270.00
21011000 035300 ST LGF	-107,826.58	-103,899.00	-103,899.00	-103,899.00	-105,000.00
21011000 035500 LIQUOR	-68,377.05	-70,000.00	-70,000.00	-61,549.95	-62,000.00
21011000 035600 CIG TX	-1,923.10	-2,000.00	-2,000.00	-1,859.00	-1,850.00
21011000 035700 ESTATE TX	-814,111.31	-300,000.00	-300,000.00	-185,963.00	.00
21011000 048300 MISC REV	-155,608.60	.00	.00	-1,548.00	.00
21011000 061000 INT EARN	-46,966.19	-27,500.00	-27,500.00	-27,500.00	-27,500.00
21011000 062000 RENTS	-21,813.01	-21,800.00	-21,800.00	-21,800.00	-21,800.00
21011000 063201 WEED FEE	-7,650.00	-5,000.00	-5,000.00	-11,390.00	-8,000.00
21011000 063203 CLEAN FEE	-6,749.94	-5,000.00	-5,000.00	-1,815.00	-2,500.00
21011000 063205 PROPDEMO	-10,451.60	.00	.00	-520.00	.00
21011000 064201 AUCT REV	.00	.00	.00	-21.00	.00
21011000 064600 REIMB	.00	.00	.00	-106,591.00	-50,000.00
21011000 065200 OPXFER IN	-16,007,790.28	-17,951,400.00	-17,958,971.85	16,838,000.00	-17,416,100.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD
21011000 065300	-392,983.69	.00	.00

2014 PROJECTION	2015 AUDITOR COMMENT
-223.00	.00

TOTAL GENERAL REVENUE

-20,883,136.01 -21,713,031.00 -21,732,766.76

-20,607,795.03 -20,977,533.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21012000 POLICE DEPARTMENT					
21012000 021600	PROF LIC	-50.00	-400.00	-400.00	-100.00
21012000 022400	BIKE LIC	-58.00	-50.00	-50.00	-50.00
21012000 031800	FED GRANT	-6,059.43	.00	.00	.00
21012000 034200	LOCAL GRNT	.00	.00	-1,000.00	.00
21012000 041400	PRINTS	-23.50	.00	.00	.00
21012000 041401	ENF/EDUC	-4,402.99	-1,500.00	-1,500.00	-3,000.00
21012000 041416	BLDG SECR	-130,914.01	-135,000.00	-135,000.00	-135,000.00
21012000 045400	RESTIT	-400.00	.00	.00	.00
21012000 048301	SCRAP	-840.08	.00	.00	.00
21012000 048303	COPIES	-1,676.45	-1,500.00	-1,500.00	-1,500.00
21012000 048304	FALSE ALAR	-3,120.00	-2,750.00	-2,750.00	-1,700.00
21012000 051300	IMPOUNDS	-1,285.00	-1,200.00	-1,200.00	-1,200.00
21012000 062000	EQ RENTS	-200.00	.00	.00	.00
21012000 064201	AUCT REV	-10,120.67	.00	-3,331.85	.00
21012000 064600	REIMB	-14,994.46	-5,000.00	-8,258.86	-5,000.00
21012000 064601	JURWIT FEE	-160.00	-300.00	-300.00	-200.00
21012000 065000	CONTRIB	-1,000.00	.00	.00	.00
21012000 065200	OPXFER IN	-245,125.55	-225,000.00	-225,000.00	-230,000.00
21012000 065300	CIXFER IN	-178,000.00	.00	-127,000.00	.00
TOTAL POLICE DEPARTMENT					
		-598,430.14	-372,700.00	-510,222.00	-377,750.00

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21013000 DISASTER SERVICES					
21013000 065300 CIXFER IN	.00	.00	.00	.00	.00
TOTAL DISASTER SERVICES	.00	.00	.00	.00	.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21014000 FIRE DEPARTMENT					
21014000 034100 ST GRNT	-1,500.00	.00	-1,500.00	-1,500.00	.00
21014000 041400 AIR FILLS	-654.30	-1,000.00	-1,000.00	-1,850.00	-1,000.00
21014000 042200 FIRE SRVS	-25,000.00	-25,000.00	-25,000.00	-25,000.00	-25,000.00
21014000 045400 RESTIT	.00	.00	-1,872.04	-1,872.00	.00
21014000 048300 MISC REV	.00	.00	.00	-39.00	.00
21014000 048301 SCRAP	-70.59	.00	.00	-270.00	.00
21014000 048303 COPIES	-55.13	.00	.00	-54.00	.00
21014000 048304 FALSE ALAR	-150.00	-150.00	-150.00	-150.00	-150.00
21014000 064100 CONS SALE	-49.00	.00	.00	.00	.00
21014000 064200 SALE VEH	-119.20	.00	.00	.00	.00
21014000 064600 REIMB	-965.37	-1,000.00	-1,000.00	-6,351.00	-1,000.00
21014000 065000 CONTRIB	-1,050.00	.00	-1,575.00	-1,575.00	.00
21014000 065200 OPXFER IN	-245,125.55	-225,000.00	-225,000.00	-225,000.00	-230,000.00
21014000 065300 CIXFER IN	-22,000.00	.00	-51,600.00	-51,600.00	.00
TOTAL FIRE DEPARTMENT	-296,739.14	-252,150.00	-308,697.04	-315,261.00	-257,150.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21015000 DISPATCH CENTER					
21015000 064600 REIME	-36,617.00	-33,913.00	-33,913.00	-33,913.00	-17,546.00
21015000 065300 CIXFER IN	.00	.00	.00	.00	.00
TOTAL DISPATCH CENTER	-36,617.00	-33,913.00	-33,913.00	-33,913.00	-17,546.00

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21016000 N.E.A.T.					
21016000 048300 MISC REV	-97.50	.00	.00	-99.00	.00
21016000 063201 WEED FEE	-1,214.28	-2,000.00	-2,000.00	-3,800.00	-3,000.00
21016000 063202 WALK FEE	.00	.00	.00	.00	.00
21016000 063203 CLEAN FEE	.00	.00	.00	.00	.00
21016000 063205 PROPDEMO	.00	.00	.00	.00	.00
21016000 064201 AUCT REV	-3,305.00	.00	.00	.00	.00
21016000 064600 REIMB	.00	.00	-9,666.93	-9,667.00	.00
21016000 065300 CIXFER IN	.00	.00	.00	.00	.00
TOTAL N.E.A.T.	-4,616.78	-2,000.00	-11,666.93	-13,566.00	-3,000.00

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

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:
GENERAL FUND

	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21018000 HUMAN RESOURCES					
21018000 064600 REIMB	.00	.00	.00	.00	.00
TOTAL HUMAN RESOURCES	.00	.00	.00	.00	.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21019000 WORC					
21019000 045400	-72.00	.00	.00	-49.00	.00
21019000 047602	COMMISSION	-100.00	-100.00	-111.00	-100.00
21019000 048300	MISC REV	-105.00	-100.00	-100.00	-100.00
21019000 051400	PAY STAY	-95,627.00	-100,000.00	-100,000.00	-100,000.00
21019000 064600	REIMB	-10.00	.00	-35.00	.00
TOTAL WORC	-95,895.70	-100,200.00	-100,200.00	-100,295.00	-100,200.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21020000 SERVICE SAFETY DIRECTOR					
21020000 065000 CONTRIH	-1,000.00	.00	.00	.00	.00
TOTAL SERVICE SAFETY DIRECTO	-1,000.00	.00	.00	.00	.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21021000 ENGINEERING DEPARTMENT					
21021000 021600	PROF LIC	-5,025.00	-4,500.00	-4,000.00	-4,500.00
21021000 022100	B&E PERMIT	-1,050.00	-1,000.00	-1,500.00	-1,500.00
21021000 022800	SEW PER	-14,945.00	-15,000.00	-18,000.00	-18,000.00
21021000 041200	PUBS	-56.00	-100.00	-100.00	-100.00
21021000 041301	SITE PLAN	-3,950.00	-5,000.00	-5,000.00	-5,000.00
21021000 041302	PLAT APPR	-2,600.00	-2,000.00	-2,500.00	-2,500.00
21021000 041400	PROF FEE	-93,815.21	-100,000.00	-75,000.00	-75,000.00
21021000 041600	ROT ADMIN	.00	.00	.00	.00
21021000 048301	SCRAP	-18.00	.00	.00	.00
21021000 048302	BD CHCKS	.00	.00	.00	.00
21021000 048303	COPIES	.00	.00	-2.00	.00
21021000 064600	REIMB	-10,128.02	.00	.00	.00
21021000 065300	CIXFER IN	.00	.00	.00	.00
TOTAL ENGINEERING DEPARTMENT		-131,587.23	-127,600.00	-106,102.00	-106,600.00

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21022000 PUBLIC BUILDING					
21022000 048301 SCRAP	-298.10	.00	.00	.00	.00
21022000 064600 REIMB	-825.71	.00	.00	-800.00	-800.00
21022000 065300 CIXFER IN	-25,000.00	.00	-56,800.00	-56,800.00	.00
TOTAL PUBLIC BUILDING	-26,123.81	.00	-56,800.00	-57,600.00	-800.00

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21030000 HEALTH DEPARTMENT					
21030000 021600 TATTOO	-1,300.00	-800.00	-800.00	-800.00	-800.00
21030000 021601 TOBACCO	-5,800.00	-5,600.00	-5,600.00	-5,800.00	-5,800.00
21030000 021602 SMOKEFREE	-825.20	-500.00	-500.00	.00	.00
21030000 041400 PROF FEE	-5.00	.00	.00	-125.00	.00
21030000 041401 IMMUNIZ	-26,258.04	-28,000.00	-28,000.00	-7,000.00	-7,000.00
21030000 041403 FLU	-19,771.69	-14,500.00	-14,500.00	-20,000.00	-20,000.00
21030000 041404 HEP A	-573.58	.00	.00	.00	.00
21030000 041405 HEP B	-1,455.07	.00	.00	.00	.00
21030000 041406 BCMH BILL	-23,415.52	-46,000.00	-46,000.00	-25,000.00	-30,000.00
21030000 041408 MEDICARE	-3,944.24	-3,500.00	-3,500.00	-3,500.00	-3,500.00
21030000 041411 TB SKIN	-1,935.00	-2,000.00	-2,000.00	-2,800.00	-3,000.00
21030000 041412 WELL CHILD	-24,822.43	-25,000.00	-25,000.00	-25,000.00	-27,000.00
21030000 041416 MMR	-332.52	.00	.00	.00	.00
21030000 041418 MEDCD CLMS	-34,379.90	-37,000.00	-37,000.00	-36,500.00	-37,000.00
21030000 041419 IMM INSUR	-220,769.74	-210,000.00	-210,000.00	-270,000.00	-300,000.00
21030000 041420 HLPMEGROW	-54,192.00	-80,000.00	-80,000.00	-50,000.00	-80,000.00
21030000 042400 RPONTEED	-3,100.00	-3,000.00	-3,000.00	-2,025.00	-2,200.00
21030000 042401 BACKFLOW	-50,410.00	-49,000.00	-49,000.00	-50,500.00	-53,000.00
21030000 042402 REGISTRA	-23,530.00	-24,000.00	-24,000.00	-26,200.00	-27,000.00
21030000 042403 PERMREVFEE	-87,455.00	-68,000.00	-68,000.00	-45,000.00	-60,000.00
21030000 045200 HEALTH FEE	-250.00	-250.00	-250.00	-250.00	-250.00

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21030000 045201	-6,387.00	-6,387.00	-6,387.00	-6,084.00	-6,100.00
21030000 045202	-76,146.65	-75,200.00	-75,200.00	-74,000.00	-75,000.00
21030000 045205	-21,154.00	-21,000.00	-21,000.00	-21,895.00	-22,000.00
21030000 045300	-143,933.85	-145,000.00	-145,000.00	-145,000.00	-145,000.00
21030000 045301	-441.15	.00	.00	.00	.00
21030000 045500	-1,892.00	-1,900.00	-1,900.00	-2,068.00	-2,100.00
21030000 045501	-3,279.77	-3,500.00	-3,500.00	-3,374.00	-3,450.00
21030000 045600	-7,696.53	-3,900.00	-3,900.00	-7,744.00	-7,750.00
21030000 048300	-909.46	-750.00	-750.00	-460.00	-500.00
21030000 048302	-50.00	.00	.00	.00	.00
21030000 064600	-136,080.19	-115,000.00	-116,348.79	-115,000.00	-120,000.00
21030000 064601	-12.00	.00	.00	.00	.00
21030000 064604	-1,375.00	-1,000.00	-1,000.00	-500.00	-750.00
21030000 065000	-500.00	.00	.00	.00	.00
21030000 065300	.00	.00	-58,750.00	-58,750.00	.00

TOTAL HEALTH DEPARTMENT -984,382.53 -970,787.00 -1,030,885.79 -1,005,375.00 -1,039,200.00

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21032000 ZONING					
21032000 022101 ZONING PER	-59,570.00	-38,000.00	-38,000.00	-40,000.00	-45,000.00
21032000 022102 DEMO PER	-900.00	-500.00	-500.00	-500.00	-500.00
21032000 022103 FLOOD PER	-3,700.00	-3,500.00	-3,500.00	-3,500.00	-3,500.00
21032000 022104 SIGN PER	-2,850.00	-3,000.00	-3,000.00	-2,300.00	-3,000.00
21032000 022105 SDWKCAFE	-250.00	-250.00	-250.00	-300.00	-300.00
21032000 041300 PLA/ZN FEE	-3,000.00	-4,000.00	-4,000.00	-3,500.00	-4,000.00
21032000 041400 PROF FEE	-500.00	-400.00	-400.00	-400.00	-400.00
21032000 064600 REIMB	-360.00	.00	.00	.00	.00
TOTAL ZONING	-71,130.00	-49,650.00	-49,650.00	-50,500.00	-56,700.00

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21034000 PARKS DEPARTMENT					
21034000 011600 SALES TX	-79.70	-100.00	-100.00	-57.00	-100.00
21034000 041400 PROF FEE	.00	-115,000.00	-115,000.00	-30,000.00	-30,000.00
21034000 047401 SHELTER	-7,035.00	-6,800.00	-6,800.00	-6,800.00	-6,800.00
21034000 047600 VENDING	-2,212.17	-2,500.00	-2,500.00	-2,500.00	-2,500.00
21034000 064100 CONS SALE	-1,145.30	-1,000.00	-1,000.00	-818.08	-1,000.00
21034000 064600 REIMB	-2,090.50	-1,300.00	-1,300.00	-1,345.00	-1,300.00
21034000 064601 JURMIT FEE	-40.00	.00	.00	.00	.00
21034000 065000 CONTRIB	-1,700.00	.00	-2,331.00	-2,331.00	.00
21034000 065300 CIXFER IN	-60,000.00	.00	-137,000.00	-137,000.00	.00
TOTAL PARKS DEPARTMENT	-74,302.67	-126,700.00	-266,031.00	-180,851.08	-41,700.00

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21044400 RECREATION FUNCTIONS					
21044400 011600 SLS TX CUB	-4,552.77	-4,500.00	-4,500.00	-4,500.00	-4,500.00
21044400 011601 SLSTX DIAM	-4,497.51	-4,800.00	-4,800.00	-4,800.00	-4,500.00
21044400 041400 PR FEE CUB	-5,208.00	-4,500.00	-4,500.00	-4,500.00	-4,500.00
21044400 041401 PR FEE REC	-1,610.00	-2,000.00	-2,000.00	-2,367.00	-2,300.00
21044400 041402 SERV DIAM	.00	.00	.00	.00	.00
21044400 047200 PUBLIC SKT	-79,531.00	-90,000.00	-90,000.00	-90,000.00	-90,000.00
21044400 047201 PARTY ADMN	-4,022.75	-4,500.00	-4,500.00	-4,000.00	-4,000.00
21044400 047203 ADMIS SPEC	.00	.00	.00	.00	.00
21044400 047205 M-FDAYTIME	-3,314.00	-4,300.00	-4,300.00	-10,000.00	-10,000.00
21044400 047400 ICE RESERV	-265,599.13	-280,000.00	-280,000.00	-280,000.00	-280,000.00
21044400 047401 SHELTER	-7,060.00	-6,800.00	-6,800.00	-6,800.00	-6,800.00
21044400 047500 SUM SBALL	-40,650.00	-45,000.00	-45,000.00	-38,150.00	-40,000.00
21044400 047501 FALL SBALL	-12,700.00	-14,000.00	-14,000.00	-11,973.00	-12,000.00
21044400 047600 VEND CUBE	-15,868.68	-17,000.00	-17,000.00	-17,000.00	-17,500.00
21044400 047601 VIDEO MONE	-2,570.75	-3,000.00	-3,000.00	-3,000.00	-3,000.00
21044400 047602 VEND DIAM	-1,806.70	-2,000.00	-2,000.00	-1,277.00	-1,200.00
21044400 047603 COLA COMM	-1,485.84	-1,500.00	-1,500.00	-1,589.00	-1,500.00
21044400 047700 AD INCOME	-6,100.00	-8,500.00	-8,500.00	-5,500.00	-5,500.00
21044400 047701 ADS-PLEX	-3,950.00	-5,000.00	-5,000.00	-3,500.00	-3,500.00
21044400 047902 LTS	-7,375.50	-7,000.00	-7,000.00	-11,000.00	-12,000.00
21044400 047903 FIELD RENT	-24,445.00	-25,000.00	-25,000.00	-28,263.00	-28,000.00

CITY OF FINDLAY - LIVE DATABASE
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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21044400 048300	-287.00	-200.00	-200.00	-250.00	-250.00
21044400 048301	-1,789.60	.00	.00	.00	.00
21044400 048302	-25.00	.00	.00	-25.00	.00
21044400 048308	.00	.00	.00	.00	.00
21044400 048309	-2,250.00	-1,000.00	-1,000.00	-1,730.00	-2,200.00
21044400 062000	-18,024.00	-18,000.00	-18,000.00	-10,617.00	-15,000.00
21044400 062001	-7,836.45	-8,000.00	-8,000.00	-8,000.00	-8,000.00
21044400 062002	-987.30	-1,100.00	-1,100.00	-1,100.00	-1,100.00
21044400 062003	-13,434.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00
21044400 062004	-6,420.00	-6,800.00	-6,800.00	-7,085.00	-7,500.00
21044400 062005	-975.00	-1,100.00	-1,100.00	-2,320.00	-2,500.00
21044400 062006	.00	.00	.00	.00	-1,000.00
21044400 064000	-929.64	-1,000.00	-1,000.00	-900.00	-1,000.00
21044400 064100	-49,076.29	-52,000.00	-52,000.00	-52,000.00	-52,000.00
21044400 064101	-62,704.17	-68,000.00	-68,000.00	-65,085.00	-68,000.00
21044400 064201	-810.00	.00	.00	.00	.00
21044400 064600	-313.27	.00	.00	.00	.00
21044400 064604	-4,010.00	-4,000.00	-4,000.00	-870.00	-1,000.00
21044400 065300	-99,000.00	.00	-100,000.00	-100,000.00	.00
TOTAL RECREATION FUNCTIONS	-761,219.35	-705,600.00	-805,600.00	-793,201.00	-705,350.00

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CITY OF FINDLAY - LIVE DATABASE
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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

FOR PERIOD 13

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
21046000 CEMETERY DEPARTMENT					
21046000 041400	-287.50	-300.00	-300.00	-708.00	-300.00
21046000 041402	-17,950.00	-17,000.00	-17,000.00	-17,000.00	-18,000.00
21046000 041403	-1,707.50	-1,700.00	-1,700.00	-3,300.00	-1,700.00
21046000 048100	-39,600.00	-38,000.00	-38,000.00	-38,000.00	-38,000.00
21046000 048101	-5,500.00	-6,000.00	-6,000.00	-9,000.00	-8,000.00
21046000 048102	-950.00	.00	.00	-250.00	.00
21046000 048103	-15,450.00	-15,000.00	-15,000.00	-18,000.00	-16,000.00
21046000 048104	-3,000.00	.00	.00	.00	.00
21046000 048300	-690.00	-500.00	-500.00	-500.00	-200.00
21046000 064502	-13,600.00	-11,000.00	-11,000.00	-15,000.00	-13,000.00
21046000 064503	-75.00	.00	.00	-75.00	.00
21046000 064600	.00	.00	.00	-470.00	.00
21046000 064601	-10.00	.00	.00	.00	.00
21046000 065200	-3,286.09	-3,250.00	-3,250.00	-3,250.00	-2,800.00
21046000 065300	-25,000.00	.00	-35,000.00	-35,000.00	.00
TOTAL CEMETERY DEPARTMENT					
TOTAL GENERAL FUND	-127,106.09	-92,750.00	-127,750.00	-140,553.00	-98,000.00
	-26,210,703.50	-26,724,855.00	-27,411,125.23	-26,129,910.11	-25,892,943.00

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

SCMR FUND

	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
22040000 SCMR STREETS					
22040000 011600 SALES TX	-851.33	-900.00	-900.00	-750.00	-900.00
22040000 035100 GAS TAX	-932,322.54	-930,000.00	-930,000.00	-930,000.00	-930,000.00
22040000 035101 HIWAY TX	-471,893.35	-472,000.00	-472,000.00	-472,000.00	-472,000.00
22040000 035400 CO MVL	-347,607.66	-360,000.00	-360,000.00	-360,000.00	-365,000.00
22040000 041400 PROF FEE	-77,499.05	-75,000.00	-75,000.00	-105,000.00	-105,000.00
22040000 045400 RESTIT	-635.77	-4,000.00	-4,000.00	-426.00	.00
22040000 048300 MISC REV	-11,394.36	-1,000.00	-1,000.00	-1,000.00	-1,000.00
22040000 048301 SCRAP	-2,359.40	.00	.00	-4,904.00	.00
22040000 048305 MULCH	-18,572.69	-7,000.00	-7,000.00	-8,000.00	-8,000.00
22040000 048306 YARD WASTE	-55.00	.00	.00	.00	.00
22040000 048307 FIREWOOD	.00	-1,000.00	-1,000.00	.00	.00
22040000 048308 TOPSOIL	-3,695.07	-4,000.00	-4,000.00	-2,000.00	-2,000.00
22040000 061000 INT EARN	-1,478.53	-1,200.00	-1,200.00	-1,200.00	-1,200.00
22040000 062000 RENTS	-9,200.00	.00	.00	.00	.00
22040000 062001 FARMRENT	-3,608.90	-3,633.00	-3,633.00	-3,633.00	-3,633.00
22040000 064100 SIGNCHGBK	.00	.00	.00	-152.00	.00
22040000 064101 SIGNSALES	.00	.00	.00	.00	.00
22040000 064201 AUCT REV	.00	.00	.00	.00	.00
22040000 064600 REIME	-8,543.51	-3,000.00	-3,000.00	-13,600.00	-3,000.00
22040000 064800 UT REIMB	-9,598.86	.00	.00	.00	.00
22040000 065200 GPXFER IN	-165,000.00	-430,000.00	-580,000.00	-580,000.00	-770,000.00

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

SCM&R FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
22040000 065300	-150,000.00	.00	-378,370.00	-378,370.00	.00
TOTAL SCM&R STREETS	-2,214,316.02	-2,292,733.00	-2,821,103.00	-2,861,035.00	-2,661,733.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

SCM&R FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
22043200 TRAFFIC - SIGNALS					
22043200 041400 PROF FEE	.00	.00	.00	.00	.00
22043200 045400 RESTIT	-387.54	.00	.00	.00	.00
22043200 048301 SCRAF	.00	.00	.00	.00	.00
22043200 064201 AUCT REV	-408.90	.00	.00	.00	.00
22043200 064600 REIMB	.00	.00	.00	-5.00	.00
22043200 065300 CIXFER IN	-70,000.00	.00	-210,000.00	-210,000.00	.00

TOTAL TRAFFIC - SIGNALS

-70,796.44

.00

TOTAL SCM&R FUND

-2,285,112.46

.00

-2,292,733.00

.00

-210,000.00

.00

-3,031,103.00

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-2,661,733.00

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CITY OF FINDLAY - LIVE DATABASE
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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

PERMISSIVE LICENSE FEES FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
22050000 CO PERMISSIVE LICENSE FEES					
22050000 038200 PERM LIC	-220,142.37	.00	.00	-115,405.00	.00
22050000 065300 CIXFER IN	-15,900.38	.00	.00	.00	.00
TOTAL CO PERMISSIVE LICENSE	-236,042.75	.00	.00	-115,405.00	.00
TOTAL PERMISSIVE LICENSE FEE	-236,042.75	.00	.00	-115,405.00	.00

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

STATE HIWAY IMPROVEMENT FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
22045000 SCM&R HIWAYS					
22045000 035100 GAS TAX	-75,593.71	-75,400.00	-75,400.00	-75,400.00	-75,400.00
22045000 035101 HIWAY TX	-38,261.63	-38,270.00	-38,270.00	-38,270.00	-38,270.00
22045000 035400 CO MVL	-28,184.39	-29,200.00	-29,200.00	-29,200.00	-29,200.00
22045000 061000 INT EARN	-343.81	-300.00	-300.00	-300.00	-300.00
22045000 064600 REIMB	-15,544.44	.00	.00	-438.00	.00
22045000 065300 CIXFER IN	.00	.00	.00	-22,448.00	.00
TOTAL SCM&R HIWAYS	-157,927.98	-143,170.00	-143,170.00	-166,056.00	-143,170.00
TOTAL STATE HIWAY IMPROVEMEN	-157,927.98	-143,170.00	-143,170.00	-166,056.00	-143,170.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

LAW ENFORCEMENT TRUST FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
22060000 LAW ENFORCEMENT TRUST					
22060000 021100 REC PROP	.00	.00	.00	.00	.00
TOTAL LAW ENFORCEMENT TRUST	.00	.00	.00	.00	.00
TOTAL LAW ENFORCEMENT TRUST	.00	.00	.00	.00	.00

FOR PERIOD 13

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

DRUG LAW ENFORC TRUST FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
22065000 DRUG LAW ENFORCEMENT TRUST	.00	.00	.00	.00	
22065000 051100 CT PINES	.00	.00	.00	.00	
TOTAL DRUG LAW ENFORCEMENT T	.00	.00	.00	.00	
TOTAL DRUG LAW ENFORC TRUST	.00	.00	.00	.00	

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

ID ALCOHOL TREATMENT FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
22070000 ID ALCOHOL TREATMENT					
22070000 041101 STATE FEES	-8,194.38	-15,000.00	-15,000.00	-18,000.00	-15,000.00
22070000 051100 CT FINES	-9,409.37	-10,000.00	-10,000.00	-9,500.00	-9,000.00
TOTAL ID ALCOHOL TREATMENT	-17,603.75	-25,000.00	-25,000.00	-27,500.00	-24,000.00
TOTAL ID ALCOHOL TREATMENT F	-17,603.75	-25,000.00	-25,000.00	-27,500.00	-24,000.00

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ACCOUNTS FOR:	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
ENFORCEMENT/EDUCATION FUND					
22075000 ENFORCEMENT/EDUCATION					
22075000 051100 CT FINES	-3,903.50	-3,500.00	-3,500.00	-1,700.00	-1,500.00
TOTAL ENFORCEMENT/EDUCATION	-3,903.50	-3,500.00	-3,500.00	-1,700.00	-1,500.00
TOTAL ENFORCEMENT/EDUCATION	-3,903.50	-3,500.00	-3,500.00	-1,700.00	-1,500.00

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

COURT SPECIAL PROJECTS FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
22079000 COURT SPECIAL PROJECTS					
22079000 041100 COURT COST	-200,709.28	-168,000.00	-168,000.00	-190,000.00	-160,000.00
22079000 048300 MISC REV	-576.20	.00	.00	.00	.00
22079000 064600 REIMB	.00	.00	.00	-592.00	.00
TOTAL COURT SPECIAL PROJECTS	-201,285.48	-168,000.00	-168,000.00	-190,592.00	-160,000.00
TOTAL COURT SPECIAL PROJECTS	-201,285.48	-168,000.00	-168,000.00	-190,592.00	-160,000.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

COURT COMPUTERIZATION FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
22080000 COURT COMPUTERIZATION					
22080000 041100 COURT COST	-51,737.60	-50,000.00	-50,000.00	-50,000.00	-50,000.00
TOTAL COURT COMPUTERIZATION	-51,737.60	-50,000.00	-50,000.00	-50,000.00	-50,000.00
TOTAL COURT COMPUTERIZATION	-51,737.60	-50,000.00	-50,000.00	-50,000.00	-50,000.00

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

METRICH DRUG LAW ENFORC FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
22081000 METRICH DRUG LAW ENFORCEMENT					
22081000 021100 REC PROP	.00	.00	.00	.00	.00
TOTAL METRICH DRUG LAW ENFOR	.00	.00	.00	.00	.00
TOTAL METRICH DRUG LAW ENFOR	.00	.00	.00	.00	.00

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
ALCOHOL MONITORING FUND					
22082000 ALCOHOL MONITORING					
22082000 041100 COURT COST	-8,575.18	-5,000.00	-5,000.00	-26,000.00	-25,000.00
22082000 041101 STATE FEES	-21,032.91	-18,500.00	-18,500.00	-20,000.00	-20,000.00
TOTAL ALCOHOL MONITORING	-29,608.09	-23,500.00	-23,500.00	-46,000.00	-45,000.00
TOTAL ALCOHOL MONITORING FUN	-29,608.09	-23,500.00	-23,500.00	-46,000.00	-45,000.00

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

MEDIATION SERVICES FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
22083000 MEDIATION SERVICES					
22083000 041100 COURT COST	-17,208.93	-15,500.00	-15,500.00	-17,700.00	-16,000.00
TOTAL MEDIATION SERVICES	-17,208.93	-15,500.00	-15,500.00	-17,700.00	-16,000.00
TOTAL MEDIATION SERVICES FUN	-17,208.93	-15,500.00	-15,500.00	-17,700.00	-16,000.00

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

ELECTRONIC IMAGING FUND

	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
22084000 ELECTRONIC IMAGING					
22084000 041100 COURT COST	-51,843.12	-48,000.00	-48,000.00	-48,600.00	-48,000.00
22084000 048300 MISC REV	-296.50	.00	.00	.00	.00
22084000 064600 REIMB	.00	.00	.00	-77.00	.00
TOTAL ELECTRONIC IMAGING	-52,139.62	-48,000.00	-48,000.00	-48,677.00	-48,000.00
TOTAL ELECTRONIC IMAGING FUN	-52,139.62	-48,000.00	-48,000.00	-48,677.00	-48,000.00

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

LEGAL RESEARCH FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
22085000 LEGAL RESEARCH					
22085000 041100 COURT COST	-45.00	.00	.00	-50.00	.00
TOTAL LEGAL RESEARCH	-45.00	.00	.00	-50.00	.00
TOTAL LEGAL RESEARCH FUND	-45.00	.00	.00	-50.00	.00

CITY OF FINDLAY - LIVE DATABASE
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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR: SEVERANCE PAYOUT RESERVE FUND

2014
PROJECTION

2014
REVISED BUD

2014
ORIG BUD

2013
ACTUAL

2015
AUDITOR COMMENT

ACCOUNTS FOR:	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
22090000 SEVERANCE PAYOUT RESERVE FUND					
22090000 048300 MISC REV	-1,532.26	.00	.00	.00	.00
22090000 065200 OPXFER IN	-200,000.00	.00	-572,250.00	-572,250.00	.00
TOTAL SEVERANCE PAYOUT RESER	-201,532.26	.00	-572,250.00	-572,250.00	.00
TOTAL SEVERANCE PAYOUT RESER	-201,532.26	.00	-572,250.00	-572,250.00	.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

DEBT SERVICE FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
23035000 CRYSTAL/MELROSE DS					
23035000 065300 CIXFER IN	-7,200.00	-7,200.00	-7,200.00	-7,200.00	-7,200.00
TOTAL CRYSTAL/MELROSE DS	-7,200.00	-7,200.00	-7,200.00	-7,200.00	-7,200.00

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

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FOR PERIOD 13

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:
DEBT SERVICE FUND

2014
PROJECTION

2014
REVISED BUD

2014
ORIG BUD

2013
ACTUAL

2015
AUDITOR COMMENT

23045000 04 REFUNDING OF FIRE 96 ISSUE					
23045000 065300 CIXFER IN	-204,225.00	-197,650.00	-197,650.00	-197,650.00	.00
TOTAL 04 REFUNDING OF FIRE 9	-204,225.00	-197,650.00	-197,650.00	-197,650.00	.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

DEBT SERVICE FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
23045010 14FIRE REFUNDING OF 04					
23045010 061000 INT EARN	.00	.00	.00	-177.35	.00
23045010 065300 CIXFER IN	.00	.00	-2,547.78	-2,547.78	-197,748.80
23045010 069300 BOND PRCED	.00	.00	-392,500.00	-392,500.00	.00
TOTAL 14FIRE REFUNDING OF 04	.00	.00	-395,047.78	-395,225.13	-197,748.80

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

DEBT SERVICE FUND

	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD
23056000 QEC ENERGY BONDS (2011 ISSUE)			
23056000 065300 CIXFER IN	-73,669.24	-73,668.38	-73,668.38
TOTAL QEC ENERGY BONDS (2011	-73,669.24	-73,668.38	-73,668.38

	2014 PROJECTION	2015 AUDITOR COMMENT
	-73,668.38	-73,668.92
	-73,668.38	-73,668.92

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

DEBT SERVICE FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
23056100 ENERGY BONDS SERIES B (2011)					
23056100 031801 FED SUBSID	-16,989.22	.00	.00	-17,118.41	.00
23056100 065300 CIXFER IN	-27,972.28	-27,972.28	-27,972.28	-27,972.28	-27,972.28
TOTAL ENERGY BONDS SERIES B	-44,961.50	-27,972.28	-27,972.28	-45,090.69	-27,972.28

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

DEBT SERVICE FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
23060000 HRC LAND DS (2003 BOND ISSUE)					
23060000 065300 CUMPER IN	-99,630.00	-96,570.00	-96,570.00	-96,570.00	.00
TOTAL HRC LAND DS (2003 BOND	-99,630.00	-96,570.00	-96,570.00	-96,570.00	.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

DEBT SERVICE FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
23060010 14HRC LAND REFUNDING OF 03					
23060010 065300 CIXFER IN	.00	.00	-88,200.36	-88,200.36	-100,960.00
23060010 069300 BOND PRCD	.00	.00	-192,000.00	-192,000.00	.00
TOTAL 14HRC LAND REFUNDING 0	.00	.00	-280,200.36	-280,200.36	-100,960.00

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

DEBT SERVICE FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
23060100 HRC REHAB DS (08 ISSUE)					
23060100 065000 CONTRIB	-15,000.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00
23060100 065300 CIXFER IN	-127,630.00	-126,580.00	-126,580.00	-126,580.00	-125,530.00
TOTAL HRC REHAB DS (08 ISSUE)	-142,630.00	-141,580.00	-141,580.00	-141,580.00	-140,530.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

DEBT SERVICE FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
23060200 CR236 LAND DS (08 ISSUE)					
23060200 065300 CIXFER IN	-77,615.00	-38,457.50	-76,915.00	-38,458.00	-38,107.50
TOTAL CR236 LAND DS (08 ISSU	-77,615.00	-38,457.50	-76,915.00	-38,458.00	-38,107.50

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

DEBT SERVICE FUND

2014
PROJECTION

2014
REVISED BUD

2014
ORIG BUD

2013
ACTUAL

2015
AUDITOR COMMENT

23060300 CR236 WIDEN DS (08 ISSUE)					
23060300 065300	CIXFER IN	-332,112.52	-165,006.26	-330,012.52	-163,956.26
TOTAL CR236 WIDEN DS (08 ISS		-332,112.52	-165,006.26	-330,012.52	-163,956.26

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

DEBT SERVICE FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
23060400 5-PLEX DS (08 ISSUE)					
23060400 065300 CIXFER IN	-217,962.50	-216,837.50	-216,837.50	-216,837.50	-220,537.50
TOTAL 5-PLEX DS (08 ISSUE)	-217,962.50	-216,837.50	-216,837.50	-216,837.50	-220,537.50

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

DEBT SERVICE FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
23065000 HOWARD STREET IMPROV DS					
23065000 065300 SIXPER IN	-7,483.12	-7,483.12	-7,483.12	-7,483.12	-7,483.12
TOTAL HOWARD STREET IMPROV D	-7,483.12	-7,483.12	-7,483.12	-7,483.12	-7,483.12
TOTAL DEBT SERVICE FUND	-1,207,488.88	-972,425.04	-1,851,136.94	-1,664,969.44	-978,164.38

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
MPITIF-CR236 (1)					
23090000 MPITIF-CR236 (1)					
23090000 063204 TIF PMT	-72,941.39	.00	.00	-72,158.63	.00
TOTAL MPITIF-CR236 (1)	-72,941.39	.00	.00	-72,158.63	.00
TOTAL MPITIF-CR236(1)	-72,941.39	.00	.00	-72,158.63	.00

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

MUNI COURT IMPROVEMENT FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
24020000 MUNICIPAL COURT IMPROVEMENT					
24020000 041100 COURT COST	-50,493.32	-47,000.00	-47,000.00	-47,000.00	-47,000.00
24020000 064600 REIMB	-3.50	.00	.00	.00	.00
TOTAL MUNICIPAL COURT IMPROV	-50,496.82	-47,000.00	-47,000.00	-47,000.00	-47,000.00
TOTAL MUNI COURT IMPROVEMENT	-50,496.82	-47,000.00	-47,000.00	-47,000.00	-47,000.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

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AIRPORT FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
25010000 AIRPORT					
25010000 011600 SALES TX	-32,172.22	-34,231.00	-34,231.00	-23,000.00	-23,000.00
25010000 041400 PROF FEE	.00	.00	.00	.00	.00
25010000 043300 LANDING	-4,870.53	-4,670.00	-4,670.00	-5,700.00	-5,500.00
25010000 045400 RESTIT	.00	.00	.00	.00	.00
25010000 047800 FUEL FLOW	-16,943.60	-16,287.00	-16,287.00	-21,900.00	-21,900.00
25010000 048300 MISC REV	-7,817.70	-5,450.00	-5,450.00	-48,500.00	-8,000.00
25010000 048301 SCRAP	-480.80	.00	.00	.00	.00
25010000 062000 HANGAR	-78,592.00	-78,708.00	-78,708.00	-83,304.00	-83,304.00
25010000 062001 FARMLAND	.00	-39,886.00	-39,886.00	-79,772.00	-39,886.00
25010000 062002 MOCHANGAR	-2,425.00	.00	.00	-390.00	.00
25010000 064100 CONS SALE	-854,562.19	-860,000.00	-860,000.00	-860,000.00	-860,000.00
25010000 064600 REIMB	-19,809.57	-15,000.00	-15,000.00	-15,000.00	-15,000.00
25010000 064800 UT REIMB	-461.74	-350.00	-350.00	-470.00	-500.00
25010000 065200 OPXFER IN	-165,000.00	-50,000.00	-50,000.00	-50,000.00	.00
25010000 065300 CIXFER IN	-10,000.00	.00	-30,000.00	-30,000.00	.00
TOTAL AIRPORT	-1,193,135.35	-1,104,582.00	-1,134,582.00	-1,218,036.00	-1,057,090.00
TOTAL AIRPORT FUND	-1,193,135.35	-1,104,582.00	-1,134,582.00	-1,218,036.00	-1,057,090.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
25050000 WATER TREATMENT					
25050000 041490 PROF FEE	-5,760.00	-6,000.00	-6,000.00	-6,700.00	-6,000.00
25050000 044100 WTR CHRG	-10,713.10	-10,500.00	-10,500.00	-12,000.00	-12,000.00
25050000 048300 MISC REV	-121,048.78	-500.00	-500.00	.00	.00
25050000 048301 SCRAP	-29.88	.00	.00	.00	.00
25050000 064201 AUCT REV	-25.00	.00	.00	.00	.00
25050000 064600 REIMB	-3,060.24	.00	.00	-25,783.00	.00
TOTAL WATER TREATMENT	-140,637.00	-17,000.00	-17,000.00	-44,483.00	-18,000.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
25053000 WATER DISTRIBUTION					
25053000 041400 PROF FEE	-1,493.48	-1,500.00	-1,500.00	-105.00	-100.00
25053000 044100 WTR CHRGR	-3,300.00	-3,500.00	-3,500.00	-3,500.00	-3,500.00
25053000 045400 RESIT	-5,491.54	-4,000.00	-4,000.00	-2,500.00	-3,000.00
25053000 048300 MISC REV	-27,820.35	-35,000.00	-35,000.00	-40,000.00	-40,000.00
25053000 048301 SCRAP	-33,131.15	.00	.00	-2,215.00	.00
25053000 048302 BD CHCKS	.00	.00	.00	.00	.00
25053000 064100 CONS SALE	-9,170.45	-10,000.00	-10,000.00	-44,138.00	-10,000.00
25053000 064201 AUCT REV	-45,699.84	.00	.00	-3,364.00	.00
25053000 064600 REIMB	-2,798.37	-1,000.00	-1,000.00	-1,000.00	-1,000.00
TOTAL WATER DISTRIBUTION	-128,905.18	-55,000.00	-55,000.00	-96,822.00	-57,600.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
WATER FUND					

25072000 UTILITY BILLING					
25072000 019300 PEN/INT	-62,588.49	-63,616.00	-63,616.00	-63,616.00	-63,616.00
25072000 043600 99 ROT	.00	.00	.00	.00	.00
25072000 044000 PYR COLL	-1,444.43	-1,500.00	-1,500.00	-1,810.00	-1,500.00
25072000 044100 WTR CHRGR	-7,313,005.89	-7,573,300.00	-7,573,300.00	-7,573,300.00	-7,523,642.00
25072000 044601 WTR TAP	-99,450.00	-100,000.00	-100,000.00	-140,000.00	-110,000.00
25072000 044700 OLD ROT	-5,588.00	.00	.00	-37,585.00	.00
25072000 044800 07 WTR ROT	.00	.00	.00	-3,696.00	.00
25072000 048300 MISC REV	-45,724.74	-45,000.00	-45,000.00	-45,000.00	-46,000.00
25072000 048302 BD CHCKE	-2,550.00	-2,500.00	-2,500.00	-2,500.00	-2,500.00
25072000 061000 INT EARN	-16,291.46	-10,000.00	-10,000.00	-14,500.00	-12,500.00
25072000 064201 AUCT REV	-50.00	.00	.00	.00	.00
25072000 064600 REIMB	.00	.00	-866.73	-871.00	.00
25072000 064601 JURWIT FEE	-6.00	.00	.00	.00	.00
25072000 065200 OPXFER IN	-471,465.00	-434,909.00	-434,909.00	-434,909.00	-444,833.00
25072000 065300 CIXFER IN	.00	.00	.00	.00	.00
TOTAL UTILITY BILLING	-8,018,164.01	-8,230,825.00	-8,231,691.73	-8,317,787.00	-8,204,591.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
25073000 SUPPLY RESERVOIR					
25073000 048301	-263.62	.00	.00	.00	.00
25073000 062000	-6,500.00	-7,800.00	-7,800.00	-1,300.00	.00
25073000 062001	-9,864.80	-9,930.00	-9,930.00	-9,930.00	-9,930.00
25073000 064201	-205.00	.00	.00	.00	.00
25073000 064600	.00	.00	.00	.00	.00
TOTAL SUPPLY RESERVOIR	-16,833.42	-17,730.00	-17,730.00	-11,230.00	-9,930.00
TOTAL WATER FUND	-8,304,539.61	-8,320,555.00	-8,321,421.73	-8,470,322.00	-8,290,121.00

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

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
25048000 SANITARY SEWER MAINT					
25048000 048301 SCRAP	-1,787.30	.00	.00	.00	.00
25048000 062000 RENTS	.700.00	-500.00	-500.00	-140.00	-300.00
25048000 064201 AUCT REV	-3,255.00	.00	.00	.00	.00
25048000 064600 REIMB	-873.42	.00	.00	-484.00	.00
25048000 064601 JURMIT FEE	.00	.00	.00	.00	.00
TOTAL SANITARY SEWER MAINT	-6,615.72	-500.00	-500.00	-624.00	-300.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
25049500 STORMWATER MAINT					
25049500 019300 PEN/INT	-7,143.54	-7,200.00	-7,200.00	-7,200.00	-7,200.00
25049500 044900 STORM WTR	-757,089.70	-758,250.00	-758,250.00	-758,250.00	-756,023.00
TOTAL STORMWATER MAINT	-764,233.24	-765,450.00	-765,450.00	-765,450.00	-763,223.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
WATER POLLUTION CONTROL FUND					
25061000 WATER POLLUTION CONTROL					
25061000 019300 PEN/INT	-74,303.00	-76,700.00	-76,700.00	-76,700.00	-76,700.00
25061000 022800 SEW PER	-13,480.89	-15,000.00	-15,000.00	-15,000.00	-15,000.00
25061000 041400 PROF FEE	-536.00	-500.00	-500.00	-500.00	-500.00
25061000 043600 99 ROT	.00	.00	.00	.00	.00
25061000 043601 99 SWR ROT	.00	.00	.00	.00	.00
25061000 043700 SW INTER	-3,374.00	.00	.00	-3,447.00	.00
25061000 043800 SE INTER	-3,176.00	.00	.00	-3,970.00	.00
25061000 043900 SARATOGA	-11,754.00	.00	.00	-81,625.00	.00
25061000 044000 PYR COLL	-1,739.68	-1,500.00	-1,500.00	-3,248.00	-2,000.00
25061000 044200 SWR CHR	-8,387,512.50	-8,524,000.00	-8,524,000.00	-8,524,000.00	-8,559,580.00
25061000 044400 SWR TAPS	-28,767.38	-32,000.00	-32,000.00	-61,468.00	-35,000.00
25061000 044500 NW IMPACT	-13,412.00	.00	.00	-28,842.00	.00
25061000 044700 OLD ROT	.00	.00	.00	.00	.00
25061000 044701 OLDROT2	-4,686.00	.00	.00	.00	.00
25061000 044801 07 SWR ROT	.00	.00	.00	-2,200.00	.00
25061000 048300 MISC REV	-19,017.83	.00	.00	.00	.00
25061000 048301 SCRAP	.00	.00	.00	-169.00	.00
25061000 061000 INT EARN	-18,083.75	-11,000.00	-11,000.00	-15,000.00	-15,000.00
25061000 064201 AUCT REV	-4,465.00	.00	.00	.00	.00
25061000 064600 REIMB	.00	.00	.00	-318.00	.00
TOTAL WATER POLLUTION CONTROL	-8,584,328.03	-8,660,700.00	-8,660,700.00	-8,816,487.00	-8,703,780.00
TOTAL WATER POLLUTION CONTROL	-9,355,176.99	-9,426,650.00	-9,426,650.00	-9,582,561.00	-9,467,303.00

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

PARKING FACILITIES FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
25075000 PARKING ENFORCEMENT					
25075000 043200 CONES	-35.00	-600.00	-600.00	-15.00	.00
25075000 043400 LOT RENT	-18,300.00	-24,000.00	-24,000.00	-24,525.00	-38,800.00
25075000 048300 MISC REV	-488.48	.00	.00	.00	.00
25075000 048302 BD CHCKS	.00	.00	.00	-50.00	.00
25075000 051200 PARK FINES	-45,848.08	-45,000.00	-45,000.00	-45,000.00	-45,000.00
25075000 064201 AUCT REV	-1,160.00	.00	.00	.00	.00
25075000 064600 REIMB	.00	.00	.00	-492.00	.00
25075000 065200 OPXFER IN	-30,000.00	-15,500.00	-15,500.00	-15,500.00	-23,400.00
TOTAL PARKING ENFORCEMENT	-95,831.56	-85,100.00	-85,100.00	-85,582.00	-107,200.00
TOTAL PARKING FACILITIES FUN	-95,831.56	-85,100.00	-85,100.00	-85,582.00	-107,200.00

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

SWIMMING POOL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
25076000 SWIMMING POOL					
25076000 048300 MISC REV	-83.48	.00	.00	.00	
25076000 065200 OPXFER IN	-41,810.00	-15,500.00	-22,500.00	-22,500.00	-49,000.00
25076000 065300 CIXFER IN	-25,000.00	.00	-93,000.00	-93,000.00	.00
TOTAL SWIMMING POOL	-66,893.48	-15,500.00	-115,500.00	-115,500.00	-49,000.00
TOTAL SWIMMING POOL FUND	-66,893.48	-15,500.00	-115,500.00	-115,500.00	-49,000.00

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FOR PERIOD 13

ACCOUNTS FOR:

CENTRAL STORES INTER SERV	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
26063000 INTERNAL SERV CENTRAL STORES					
26063000 064100 CONS SALE	-13,002.11	-14,000.00	-14,000.00	-14,000.00	-14,000.00
26063000 064600 REIMB	-975.93	-1,000.00	-1,000.00	-1,000.00	-1,000.00
TOTAL INTERNAL SERV CENTRAL	-13,978.04	-15,000.00	-15,000.00	-15,000.00	-15,000.00
TOTAL CENTRAL STORES INTER S	-13,978.04	-15,000.00	-15,000.00	-15,000.00	-15,000.00

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

SELF INSURANCE FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
26066000 SELF INSURANCE					
26066000 061000 INT EARN	-669.80	-500.00	-500.00	-500.00	-500.00
26066000 065200 OXFER IN	-400,000.00	.00	.00	.00	.00
TOTAL SELF INSURANCE	-400,669.80	-500.00	-500.00	-500.00	-500.00
TOTAL SELF INSURANCE FUND	-400,669.80	-500.00	-500.00	-500.00	-500.00

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ACCOUNTS FOR:

FOR PERIOD 13

CIT ADMINISTRATION FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
27047000 CIT ADMINISTRATION					
27047000 015100 WH PRIOR	-1,717,823.81	.00	.00	.00	.00
27047000 015101 PYTEMPWH	-428,724.08	.00	.00	.00	.00
27047000 015200 BUS PRIOR	-4,631,536.40	.00	.00	.00	.00
27047000 015201 PYTEMPBUS	-1,155,477.46	.00	.00	.00	.00
27047000 015300 IND PRIOR	-1,396,135.24	.00	.00	.00	.00
27047000 015301 PYTEMPIND	-313,823.25	.00	.00	.00	.00
27047000 015400 WH CURR	-13,664,574.36	-15,722,700.00	-15,722,700.00	-15,574,000.00	-16,025,400.00
27047000 015500 BUS CURR	-897,668.63	-4,661,500.00	-4,661,500.00	-3,616,860.00	-4,016,800.00
27047000 015600 IND CURR	-776,401.99	-2,273,900.00	-2,273,900.00	-2,085,010.00	-2,153,800.00
27047000 041400 PROF FEE	-13,483.02	-13,500.00	-13,500.00	-13,500.00	-11,500.00
27047000 048300 MISC REV	-1,841.19	.00	.00	-48.00	.00
27047000 048303 COPIES	.00	.00	.00	.00	.00
27047000 064600 REIMB	-367.29	.00	.00	-851.00	.00
27047000 065300 CIXFER IN	.00	.00	.00	.00	.00
TOTAL CIT ADMINISTRATION	-24,997,856.72	-22,671,600.00	-22,671,600.00	-21,290,269.00	-22,207,500.00
TOTAL CIT ADMINISTRATION FUN	-24,997,856.72	-22,671,600.00	-22,671,600.00	-21,290,269.00	-22,207,500.00

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

POLICE PENSION FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
27078000 POLICE PENSION					
27078000 011100 RE TAX	-210,551.28	-250,619.00	-250,619.00	-214,107.00	-248,238.00
27078000 011200 ROLLBACK	-19,560.45	.00	.00	-19,097.00	.00
27078000 011300 HOMESTD	-6,616.50	.00	.00	-6,698.00	.00
27078000 011400 PERS PROP	-1,537.97	.00	.00	.00	.00
27078000 011500 TRAILER TX	-1,194.29	.00	.00	-1,155.00	.00
27078000 011700 PU REIMB	-410.40	.00	.00	-410.40	.00
27078000 035000 PP LOSS	-9,227.81	.00	.00	-5,382.89	.00
TOTAL POLICE PENSION	-249,098.70	-250,619.00	-250,619.00	-246,860.29	-248,238.00
TOTAL POLICE PENSION FUND	-249,098.70	-250,619.00	-250,619.00	-246,860.29	-248,238.00

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ACCOUNTS FOR:

FIRE PENSION FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
27079000 FIRE PENSION					
27079000 011100 RE TAX	-210,551.28	-250,619.00	-250,619.00	-214,107.00	-248,238.00
27079000 011200 ROLLBACK	-19,560.45	.00	.00	-19,097.00	.00
27079000 011300 HOMESTD	-6,616.50	.00	.00	-6,698.00	.00
27079000 011400 PERS PROP	-1,537.97	.00	.00	.00	.00
27079000 011500 TRAILER TX	-1,194.29	.00	.00	-1,165.00	.00
27079000 011700 PU REIMB	-410.40	.00	.00	-411.00	.00
27079000 035000 PP LOSS	-9,227.81	.00	.00	-5,383.00	.00
TOTAL FIRE PENSION	-249,098.70	-250,619.00	-250,619.00	-246,861.00	-248,238.00
TOTAL FIRE PENSION FUND	-249,098.70	-250,619.00	-250,619.00	-246,861.00	-248,238.00

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

CEMETERY TRUST FUND

	2013 ACTUAL	2014 ORIG BUD	2014 REVISED HUD	2014 PROJECTION	2015 AUDITOR COMMENT
27086000 CEMETERY TRUST					
27086000 061000 INT EARN	-1,068.12	-750.00	-750.00	-300.00	-300.00
27086000 064504 PERP CARE	-36,600.00	-30,000.00	-30,000.00	-40,000.00	-36,000.00
27086000 064505 PERP CHILD	-225.00	.00	.00	-225.00	.00
TOTAL CEMETERY TRUST	-37,893.12	-30,750.00	-30,750.00	-40,525.00	-36,300.00
TOTAL CEMETERY TRUST FUND	-37,893.12	-30,750.00	-30,750.00	-40,525.00	-36,300.00

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ACCOUNTS FOR:

PRIVATE TRUST FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
27087000 PRIVATE TRUSTS					
27087000 061000 INT EARN	-106.84	-100.00	-100.00	-100.00	-100.00
27087000 065000 CONTRIB	-200.00	-200.00	-200.00	-200.00	-200.00
TOTAL PRIVATE TRUSTS	-306.84	-300.00	-300.00	-300.00	-300.00
TOTAL PRIVATE TRUST FUND	-306.84	-300.00	-300.00	-300.00	-300.00

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

PAVEMENT SPECIAL ASSESSMENTS

	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
28010000 PAVEMENTS SPECIAL ASSESSMENTS					
28010000 063100 PREPD S/A	.00	.00	.00	.00	.00
28010000 063200 S/A	-398.10	.00	.00	.00	.00
TOTAL PAVEMENTS SPECIAL ASSE	-398.10	.00	.00	.00	.00
TOTAL PAVEMENT SPECIAL ASSES	-398.10	.00	.00	.00	.00

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ACCOUNTS FOR:

SIDEWALK SPECIAL ASSESSMENTS	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
28020000 SIDEWALKS SPECIAL ASSESSMENTS					
28020000 063101 PP WLKNEW	.00	.00	.00	.00	.00
28020000 063102 PP WLKREP	.00	.00	.00	.00	.00
28020000 063200 S/A	-10,279.00	-10,279.00	-10,279.00	-10,279.00	.00
28020000 065200 OPXFER IN	-5,070.92	.00	-5,464.64	-5,464.64	.00
TOTAL SIDEWALKS SPECIAL ASSE	-15,349.92	-10,279.00	-15,743.64	-15,743.64	.00
TOTAL SIDEWALK SPECIAL ASSES	-15,349.92	-10,279.00	-15,743.64	-15,743.64	.00

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:
STORM SEWER SPEC ASSESS

	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
28030000 STORM SPECIAL ASSESSMENTS					
28030000 063100 PREPD S/A	.00	.00	.00	.00	
28030000 063200 S/A	-21,902.07	-21,882.50	-21,882.50	-21,882.50	-22,408.20
TOTAL STORM SPECIAL ASSESME	-21,902.07	-21,882.50	-21,882.50	-21,882.50	-22,408.20
TOTAL STORM SEWER SPEC ASSRS	-21,902.07	-21,882.50	-21,882.50	-21,882.50	-22,408.20

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

SANITARY SEWER SPEC ASSESS	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
28040000 SANITARY SPECIAL ASSESSMENTS					
28040000 063100 PREPD S/A	.00	.00	.00	.00	.00
28040000 063200 S/A	.00	.00	.00	.00	.00
TOTAL SANITARY SPECIAL ASSES	.00	.00	.00	.00	.00
TOTAL SANITARY SEWER SPEC AS	.00	.00	.00	.00	.00

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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ACCOUNTS FOR:

BLDG DEMOLITION SPEC ASSESS	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 AUDITOR COMMENT
28050000 BLDG DEM SPECIAL ASSESSMENTS	.00	.00	.00	.00	
28050000 063200 S/A					
TOTAL BLDG DEM SPECIAL ASSES	.00	.00	.00	.00	
TOTAL BLDG DEMOLITION SPEC A	.00	.00	.00	.00	
GRAND TOTAL	-75,797,907.01	-72,717,619.54	-75,729,553.04	-73,570,950.61	-71,816,708.58

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

EXPENSES

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:

2013 ACTUAL - This is the actual amount that was spent in 2013 for each object code in each department.

2014 ORIGINAL BUDGET - This amount was approved by Council and appropriated in Ordinance 2014-001 as a permanent appropriation.

2014 REVISED BUDGET - This is the total of the temporary budget, plus purchase orders that were brought forward from 2013 into 2014. Any other supplemental appropriations that have been approved by Council during 2014 are also included in this revised budget total.

2014 PROJECTION - This is the department's estimate of the total amount that will be used in each department for the calendar year of 2014.

2015 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 2015.

PCT CHANGE - This is the percentage of change comparison of the "2015 Council" column to the "2014 Projection" column.

CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
<u>I. PERSONAL SERVICES -- SALARIES & WAGES</u>		
111100	Salaries and Wages	All salaries and wages of a department unless specifically provided in another object code.
111101	Overtime	Payments of overtime of a department unless specifically provided in another object code.
111102	Call Out Payment	Payments for Call Out time of a department unless specifically provided in another object code.
111103	Retirement Settlement	Retirement settlements of a department unless specifically provided in another object code.
111104	Comp/Holovac Buyout	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	Salaries and wages for non-uniform clerks in the Police and Fire Departments unless specifically provided otherwise in another object code .
111201	Clerks Overtime	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	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	Retirement settlements of a department clerk unless specifically provided in another object code.

CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
111300	Seasonal Employment	To account for the wages of temporary, seasonal employees.
111400	Wages-School Police	Salaries and wages for school crossing guards.
111500	Permanent Part Time	To account for the wages of permanent, part time employees.

II. PERSONAL SERVICES - BENEFITS

212100	Ohio Public Employees Retirement	To account for the City's contribution to the pension plan for employees in <u>OPERS</u> (Ohio Public Employees Retirement System).
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.
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. (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, carharts, 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.)

CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
212700	Past Pension Costs	To account for 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.
213002	Pap Test Reimbursements	To account for the costs associated with reimbursing female employees for non-covered physician's fees to perform an annual pap exam per the terms of the union contracts and other non-unionized employees.

III-A. OFFICE SUPPLIES

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. Office equipment <i>over</i> \$50 should <u>not</u> 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 <i>over</i> \$50 should <u>not</u> be purchased from this account.
311102	Office Printing	To account for the payment of printed forms, maps, City Directories, business cards, envelopes, etc.

CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
III-B. <u>OPERATING SUPPLIES</u>		
320900	Operational Supplies – Resale	To account for the purchase of items to be resold at City departments 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.
320902	Aviation Oil	To account for the purchase of aviation oil & additives to be sold at the Airport.
320903	Concession Food	To account for the purchase of concession supplies to be sold at the recreation functions.
320904	Pro Shop Items	To account for the purchase of pro shop supplies to be sold at the recreation functions.
321000	Operational Supplies – Lab	Purchase of glassware, electrodes special lab equipment, filter papers, filter funnels, lab chemicals, and 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 <u>primary</u> operation of the department. For example, the chemicals that Water Treatment used to treat the water; the vaccines purchased by the Health Department to run a clinic, 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 purchases of chemicals for the maintenance of the property, such as; weed killer, lawn chemicals, insect killers, etc.

CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
321104	Operation Chemicals 3	To account for the department's chemicals needed for the operation of the department. Can be used to further separate different types of chemicals used in the operation. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
321105	Operation Chemicals 4	To account for the department's chemicals needed for the operation of the department. Can be used to further separate different types of chemicals used in the operation. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
321106	Operation Chemicals 5	To account for the department's chemicals needed for the operation of the department. Can be used to further separate different types of chemicals used in the operation. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
321107	Operation Chemicals 6	To account for the department's chemicals needed for the operation of the department. Can be used to further separate different types of chemicals used in the operation. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
321200	Operational Supplies – Janitorial	To account for the department's cleaning, sanitation, and other janitorial supplies (not services) purchased from a non contracted vendor should be charged to this account. Janitorial equipment (ex. brooms, brushes, etc.) <i>over</i> \$50 should <u>not</u> 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 should be charged to this account. Janitorial equipment (ex. brooms, brushes, etc.) <i>over</i> \$50 should <u>not</u> be charged to this account.

CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
321202	Contracted Janitorial Paper/Plastic	To account for the purchase of the department's paper/plastic janitorial supplies from the contracted janitorial vendor should be charged to this account.
321300	Operational Supplies – Prisoner/Jail	To account for all expenditures for prisoner care at the County Jail including medical expenses.
321301	Operational Supplies – Prisoner/ROC	To account for all expenditures for prisoner care at the ROC including medical expenses.
321302	Operational Supplies – WORC Food	To account for food expenditures for resident food at the WORC program.
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)
321501	Supplies Specific to Operation	To account for the purchase of miscellaneous disposable supplies that are specific to a department's operation. Example: Health Department purchase of syringes; Traffic signal supplies; Street Dept purchase of road salt, etc.

CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
321502	Supplies Specific to Oper 2	To account for the purchase of miscellaneous disposable supplies that are specific to a department's 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. Please contact the Auditor's Office.)
321503	Supplies Specific to Oper 3	To account for the purchase of miscellaneous disposable supplies that are specific to a department's 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. Please contact the Auditor's Office.)
321600	Compliance Fund	To account for the Police Department's drug purchase & informant account and for the Health Department's undercover Cigarette operations.
321700	Crimestoppers Program	To account for the City's annual contribution to the Crime Prevention Association.
321701	Auction Proceeds	To account for the percentage of the auction proceeds that are paid to Crimestoppers.
321800	Purchase – Meters Radio	To account for the purchase of new radio meters.
321801	Purchase – Meters Analog	To account for the purchase of new analog meters.
321900	Purchase – Hydrants	To account for the purchase of new hydrants and any parts required for <u>new</u> installation.

III-C. REPAIR & MAINTENANCE SUPPLIES

331000	R&M Meters	To account for the repair and maintenance to provide for continued operation of the water meters.
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CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
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.
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, 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 copies, typewriters, 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 <u>less than \$20,000.00</u> should be charged to this account. (Note: Remodeling greater than \$20,000.00 or building expansion (any value) are Capital Outlays – refer to 551200.)
331401	R&M Permanent Landscaping	To account for the installation of shrubbery, trees, mulch, landscape timbers/stones, etc. on City owned property.

CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
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 also 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 – refer to 551400).
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 – refer to 551400).
331902	R&M Catch Basins	To account for repair and maintenance of storm sewer catch basins.

III-D. OTHER SUPPLIES

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 <u>legal matters</u> .

CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
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 name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
332301	Educational Activity 2	See Educational Activity. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
332302	Educational Activity 3	See Educational Activity. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
332303	Educational Activity 4	See Educational Activity. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
332304	Educational Activity 5	See Educational Activity. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
332305	Educational Activity 6	See Educational Activity. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
332306	Educational Activity 7	See Educational Activity. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
332307	Educational Activity 8	See Educational Activity. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
332308	Educational Activity 9	See Educational Activity. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)

CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
332309	Educational Activity 10	See Educational Activity. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
332310	Educational Activity 11	See Educational Activity. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
332311	Educational Activity 12	See Educational Activity. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
332312	Educational Activity 13	See Educational Activity. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
332313	Educational Activity 14	See Educational Activity. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
332314	Educational Activity 15	See Educational Activity. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
332315	Educational Activity 16	See Educational Activity. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
332316	Educational Activity 17	See Educational Activity. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
332317	Educational Activity 18	See Educational Activity. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)
332318	Educational Activity 19	See Educational Activity. (This account name can be customized for the department's reporting purposes. Please contact the Auditor's Office.)

CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT</u>		<u>DESCRIPTION</u>
<u>CODE</u>	<u>DESCRIPTION</u>	<u>OF USE</u>
<u>IV. PROFESSIONAL SERVICES</u>		
440900	Clerical Services	To account for charges for clerical assistance <i>not paid for</i> 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.
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, legal and 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.
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.

CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
441300	County Auditor Deduction	To account for charges for services provided by the County Auditor and County Treasurer for collection of all county taxes.
441400	Legal/Financial Services	To account for bank finance charges, credit card merchant fees, court-appointed attorneys, finance charges, bond indenture documents, or other fees deemed appropriate by the Auditor's Office.
441401	Adult Diversion Program	To account for the City's share of the County's Adult Diversion program.
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 sewer maintenance.
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.
441502	Recreation Administration	To account for the recreation related department charges rendered through the Recreation Administration budget.
441600	Assessments - Sidewalks	To account for charges incurred for sidewalk repairs when the charges are assessed to the property owner.
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.

CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
441700	Software Expenses	To account for software purchases, licensing fees, software upgrades/updates, and associated software support services.
<u>V. UTILITY SERVICES</u>		
442100	Utilities	To account for utility charges provided for city-owned buildings and not specifically provided in another object code.
442101	AEP	To account for the electricity charges provided by American Electric Power of city-owned buildings.
442102	Columbia Gas	To account for the gas charges provided by Columbia Gas for city-owned buildings.
442103	Non-Columbia gas vendors	To account for the gas charges provided by non-Columbia Gas vendors for city-owned buildings.
442104	HWE	To account for the electricity charges provided by Hancock Wood Electric for city-owned buildings.
442105	Water & Sewer	To account for the water & sewer charges provided by the City for city-owned buildings.
442200	Outside Utilities	To account for electricity utility charges for street lighting, traffic lights, lift stations, water towers, and disaster warning towers.
442201	AEP	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	To account for gas charges provided by Columbia Gas for lift stations and water towers.
442203	Non-Columbia gas vendors	To account for the gas charges provided by non-Columbia Gas vendors for lift stations and water towers.

CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
442204	HWE	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	To account for the water & sewer charges provided by the City for lift stations and water towers.

VI. COMMUNICATIONS

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.
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 pay phones, datalines, and other misc phones lines not connected to the County phone billing.

VII. TRANSPORTATION

444100	Transportation	To account for the department's charges for travel expense while representing the City in the course of <u>non-seminar</u> related City business. (Note: Travel for training is charged to Personal Development.)
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CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
VIII. <u>ADVERTISING</u>		
445100	Advertising	To account for all advertising and media charges.
445101	Legals/Public Notices	To account for charges related to publishing legal notices and public notices.
IX. <u>INSURANCE</u>		
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, insurance, errors and omission, and criminal activity).
446400	Insurance – Surety Bonds	To account for bonded coverage of public official against acts of fraud.
X. <u>RENTALS</u>		
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 the pagers.

CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
XI. <u>MISCELLANEOUS SERVICES</u>		
448100	Personal Development	To account memberships and dues, subscriptions, and 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 Funerals	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 request of Council.
448602	Game Gate	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.

CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
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.
448805	2-1-1 Collaborative	To account for the contributions pertaining to the 2-1-1 Collaborative as authorized by Council.
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.
448808	Stream Gage Fees	To account for the fees paid to USGS for the stream gages installed at various locations on the Blanchard River, Lye Creek, and Eagle Creek.
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 as instructed by the Director of Law.

CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
449100	TWP Revenue Sharing Payment	To account for annual revenue sharing expenses to Townships if not specifically provided in another object code.
449101	Marion Twp Payment	To account for annual revenue sharing payments to Marion Township per agreement.
449102	Liberty Twp Payment	To account for the annual revenue sharing payments to Liberty Township per agreement.
449103	Allen Twp 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 – CDF	Amounts paid to GFI/Community Development Foundation on behalf of the City.
449301	Hotel Collection Pmt – Arts	Amounts paid to the Arts Partnership on behalf of the City as authorized by Council.
449400	HRPC RLF Admin Fee	Amounts paid to HRPC for administration of the revolving loan fund.
449500	Downtown SID	Amounts paid to the Downtown Special Improvement District as authorized by Council.

XII. CAPITAL OUTLAYS

551100	Outlay – Land	To account for the acquisition of new public lands.
551101	Easements	To account for the acquisition of easements for construction purposes.

CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
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 land and 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.

CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
XIII. <u>DEBT SERVICE PAYMENTS</u>		
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.
XIV. <u>OTHER</u>		
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 during an accounting period.
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 during an accounting period.
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 SCM&R Fund from the General Fund.
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.

CITY OF FINDLAY

CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
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 funds 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: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21001000 COUNCIL						
21001000 111100 SALARIES	81,644.93	88,589.00	88,589.00	88,589.00	89,238.00	.7%
21001000 111101 OT	.00	.00	.00	.00	.00	.0%
21001000 111102 CALLOUT	.00	.00	.00	.00	.00	.0%
21001000 111105 LONGEVITY	390.00	390.00	390.00	390.00	390.00	.0%
21001000 212100 OPERS	11,484.65	12,457.00	12,240.29	10,753.00	10,844.00	.8%
21001000 212200 BWC	2,256.10	2,447.00	2,447.00	2,447.00	2,689.00	9.9%
21001000 212400 MED INS	11,879.06	9,792.00	9,264.00	8,160.00	9,792.00	20.0%
21001000 212500 LIFE INS	463.56	508.00	508.00	509.00	518.00	1.8%
21001000 212900 MEDICARE	1,170.84	1,291.00	2,035.71	2,035.00	2,055.00	1.0%
21001000 311100 OFF SUPP	145.01	452.00	357.67	482.00	592.00	22.8%
21001000 311101 CONT OFF	98.48	150.00	47.22	150.00	150.00	.0%
21001000 311102 PRINTING	144.25	300.00	259.90	300.00	200.00	-33.3%
21001000 321500 MISC SUPP	25.95	.00	.00	.00	.00	.0%
21001000 331301 R&M OFF	822.31	1,136.00	803.16	500.00	840.00	68.0%
21001000 332200 LEGAL MED	4,438.60	4,800.00	5,178.76	5,179.00	5,400.00	4.3%
21001000 441100 PROF SERV	9,513.50	9,600.00	9,957.50	10,392.00	10,100.00	-2.8%
21001000 441500 COMP SERV	2,001.00	2,254.00	2,254.00	2,254.00	1,809.00	-19.7%
21001000 443101 CO PHONE	183.31	216.00	196.33	216.00	360.00	66.7%
21001000 443102 POSTAGE	669.29	200.00	53.46	188.00	740.00	293.6%
21001000 445101 LEGALS	7,329.27	6,500.00	6,500.00	6,500.00	8,000.00	23.1%
21001000 551100 OUT LAND	.00	.00	.00	.00	.00	.0%

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

P 2
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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21001000 551200	.00	.00	.00	.00	.00	.0%
21001000 551300	.00	.00	.00	.00	.00	.0%
TOTAL COUNCIL	134,660.11	141,082.00	141,082.00	139,044.00	143,717.00	3.4%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21002000 MAYOR'S OFFICE						
21002000 111100 SALARIES	119,829.83	121,220.00	121,220.00	118,480.00	121,382.00	2.4%
21002000 111101 OT	.00	.00	.00	.00	.00	.0%
21002000 111102 CALLOUT	.00	.00	.00	.00	.00	.0%
21002000 111105 LONGEVITY	780.00	780.00	780.00	780.00	780.00	.0%
21002000 212100 OPERS	16,885.46	17,080.00	17,080.00	16,697.00	17,103.00	2.4%
21002000 212200 BWC	3,316.81	3,355.00	3,355.00	3,280.00	3,665.00	11.7%
21002000 212400 MED INS	47,505.44	40,038.00	40,038.00	33,665.00	40,037.00	18.9%
21002000 212500 LIFE INS	88.32	89.00	89.00	88.00	90.00	2.3%
21002000 212800 ODJFS	259.90	.00	.00	.00	.00	.0%
21002000 212900 MEDICARE	1,605.07	1,769.00	1,769.00	1,665.00	1,772.00	6.4%
21002000 311100 OFF SUPP	456.14	850.00	850.00	850.00	1,000.00	17.6%
21002000 311101 CONT OFF	220.87	360.00	560.00	560.00	600.00	7.1%
21002000 311102 PRINTING	282.00	250.00	220.00	220.00	300.00	36.4%
21002000 321500 MISC SUPP	.00	750.00	550.00	550.00	600.00	9.1%
21002000 321501 SUPP SPEC	165.00	165.00	195.00	195.00	325.00	66.7%
21002000 332100 SMALL EQ	.00	750.00	3,349.00	2,599.00	1,000.00	-61.5%
21002000 332200 LEGAL MED	1,533.37	1,641.00	1,641.00	1,641.00	1,777.00	8.3%
21002000 441100 PROF SERV	3,600.00	7,500.00	8,355.00	3,000.00	7,500.00	150.0%
21002000 441500 COMP SERV	4,084.00	4,598.00	4,598.00	4,598.00	3,861.00	-16.0%
21002000 441501 RADIO SRVS	337.00	312.00	312.00	312.00	.00	-100.0%
21002000 441700 SOFTWARE	.00	45.00	45.00	.00	.00	.0%

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

P 4
bgnyrpts

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21002000 443101	766.13	900.00	900.00	900.00	900.00	.0%
21002000 443102	92.96	280.00	280.00	200.00	360.00	80.0%
21002000 443103	.00	50.00	50.00	50.00	75.00	50.0%
21002000 444100	3,889.85	5,000.00	2,401.00	312.00	4,000.00	1182.1%
21002000 448100	80.00	80.00	125.00	125.00	80.00	-36.0%
21002000 448101	20.00	500.00	500.00	200.00	500.00	150.0%
21002000 448102	.00	2,000.00	2,000.00	1,000.00	2,000.00	100.0%
21002000 448800	210.00	3,200.00	1,400.00	1,400.00	3,200.00	128.6%
21002000 448802	.00	250.00	250.00	119.00	2,750.00	2210.9%
21002000 448804	45.50	2,500.00	4,300.00	4,300.00	4,500.00	4.7%
21002000 551300	.00	.00	.00	.00	.00	.0%

TOTAL MAYOR'S OFFICE

206,053.65	216,312.00	217,212.00	197,786.00	220,157.00	11.3%
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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21003000 AUDITOR'S OFFICE						
21003000 111100 SALARIES	276,674.79	284,000.00	284,000.00	284,000.00	308,205.00	8.5%
21003000 111101 OT	.00	.00	3,000.00	3,000.00	.00	-100.0%
21003000 111102 CALLOUT	.00	.00	.00	.00	.00	.0%
21003000 111105 LONGEVITY	3,900.00	3,900.00	3,900.00	3,900.00	4,740.00	21.5%
21003000 111300 TEMP PTIME	461.28	12,100.00	11,057.99	1,220.00	.00	-100.0%
21003000 212100 OPERS	39,345.28	42,000.00	42,000.00	40,661.00	43,813.00	7.8%
21003000 212200 BWC	7,728.31	8,250.00	8,250.00	8,006.00	9,389.00	17.3%
21003000 212400 MED INS	108,522.44	89,229.00	89,229.00	71,807.00	93,423.00	30.1%
21003000 212500 LIFE INS	209.95	221.00	221.00	221.00	270.00	22.2%
21003000 212900 MEDICARE	3,872.37	4,350.00	2,392.01	4,056.00	4,556.00	12.3%
21003000 311100 OFF SUPP	1,775.74	3,000.00	2,978.21	2,500.00	3,000.00	20.0%
21003000 311101 CONT OFF	1,335.87	1,400.00	3,421.79	3,000.00	2,500.00	-16.7%
21003000 311102 PRINTING	1,412.89	2,500.00	3,500.00	3,000.00	4,000.00	33.3%
21003000 321500 MISC SUPP	64.58	120.00	120.00	120.00	120.00	.0%
21003000 331301 R&M OFF	1,021.46	1,500.00	2,500.00	2,500.00	3,100.00	24.0%
21003000 332000 MISC TOOLS	377.45	300.00	500.00	500.00	300.00	-40.0%
21003000 332100 SMALL EQ	3,292.79	4,000.00	12,376.51	12,377.00	4,000.00	-67.7%
21003000 441100 PROF SERV	26,425.56	59,000.00	57,250.00	57,250.00	62,500.00	9.2%
21003000 441101 CLEAN SER	.00	.00	2,050.00	2,050.00	2,600.00	26.8%
21003000 441104 RNDOM TEST	.00	40.00	40.00	.00	192.00	.0%
21003000 441400 LEG/FIN SE	9,450.00	10,000.00	14,266.98	10,750.00	6,000.00	-44.2%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21003000 441500	14,307.00	9,714.00	9,714.00	9,714.00	7,792.00	-19.8%
21003000 441700	.00	92.00	560.00	560.00	650.00	16.1%
21003000 443101	917.38	975.00	975.00	975.00	975.00	.0%
21003000 443102	4,006.49	4,900.00	4,900.00	4,900.00	4,900.00	.0%
21003000 443103	201.04	160.00	160.00	160.00	160.00	.0%
21003000 443104	.00	.00	300.00	204.00	2,016.00	888.2%
21003000 446400	.00	.00	.00	.00	.00	.0%
21003000 448100	1,845.00	1,950.00	1,950.00	1,950.00	1,950.00	.0%
21003000 448101	2,115.00	3,000.00	3,000.00	2,500.00	3,000.00	20.0%
21003000 448102	1,210.67	2,000.00	2,320.00	2,320.00	2,490.00	7.3%
21003000 448900	.00	.00	.00	.00	.00	.0%
21003000 551300	.00	.00	.00	.00	.00	.0%
TOTAL AUDITOR'S OFFICE	510,473.34	548,701.00	566,932.49	534,201.00	576,641.00	7.9%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21004000 TREASURER'S OFFICE						
21004000 111100 SALARIES	6,833.00	6,833.00	6,833.00	6,833.00	6,833.00	.0%
21004000 212100 OPERS	.00	.00	.00	.00	.00	.0%
21004000 212200 BWC	187.98	189.00	189.00	189.00	206.00	9.0%
21004000 212500 LIFE INS	44.16	45.00	45.00	45.00	45.00	.0%
21004000 212900 MEDICARE	522.73	524.00	524.00	524.00	525.00	.2%
21004000 311100 OFF SUPP	.00	25.00	25.00	25.00	25.00	.0%
21004000 311101 CONT OFF	24.86	100.00	100.00	100.00	100.00	.0%
21004000 332000 MISC TOOLS	79.99	.00	.00	.00	.00	.0%
21004000 332100 SMALL EQ	.00	750.00	750.00	540.00	1,000.00	85.2%
21004000 441100 PROF SERV	.00	200.00	400.00	100.00	400.00	300.0%
21004000 441500 COMP SERV	2,380.00	2,680.00	2,680.00	2,680.00	2,151.00	-19.7%
21004000 443101 CO PHONE	175.06	200.00	200.00	200.00	200.00	.0%
21004000 446400 INS SURETY	.00	750.00	750.00	750.00	.00	-100.0%
21004000 448100 PER DEV	50.00	50.00	50.00	50.00	50.00	.0%
21004000 448101 REG FEES	.00	50.00	50.00	50.00	50.00	.0%
21004000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL TREASURER'S OFFICE	10,297.78	12,396.00	12,596.00	12,086.00	11,585.00	-4.1%

ACCOUNTS FOR:	2013	2014	2014	2014	2015	PCT
GENERAL FUND	ACTUAL	ORIG BUD	REVISED BUD	PROJECTION	COUNCIL CHANGE	CHANGE
21005000 LAW DIRECTOR	294,233.00	294,233.00	294,233.00	292,883.00	300,051.00	2.4%
21005000 111100 SALARIES	.00	.00	.00	.00	.00	.0%
21005000 111101 OT	.00	.00	.00	.00	.00	.0%
21005000 111102 CALLOUT	2,470.00	2,530.00	2,550.00	2,550.00	3,510.00	37.6%
21005000 111105 LONGEVITY	41,538.42	41,547.00	41,547.00	41,361.00	42,499.00	2.8%
21005000 212100 OPERS	8,159.48	8,161.00	8,161.00	8,125.00	9,107.00	12.1%
21005000 212200 BWC	99,974.78	79,062.00	79,042.00	68,825.00	91,370.00	32.8%
21005000 212400 MED INS	243.00	243.00	243.00	244.00	248.00	1.6%
21005000 212500 LIFE INS	2,685.90	2,849.00	2,849.00	2,756.00	2,947.00	6.9%
21005000 212900 MEDICARE	1,804.30	1,750.00	1,739.00	1,750.00	1,470.00	-16.0%
21005000 311100 OFF SUPP	115.76	150.00	39.25	150.00	150.00	.0%
21005000 311101 CONT OFF	148.64	150.00	113.44	150.00	150.00	.0%
21005000 311102 PRINTING	.00	.00	9.99	10.00	.00	-100.0%
21005000 321500 MISC SUPP	.00	1,500.00	1,317.38	1,500.00	500.00	-66.7%
21005000 332100 SMALL EQ	45,828.00	45,828.00	45,828.00	45,828.00	45,828.00	.0%
21005000 440900 CLERK SERV	6,200.90	4,000.00	6,988.75	6,989.00	4,000.00	-42.8%
21005000 441100 PROF SERV	634.25	500.00	500.00	500.00	500.00	.0%
21005000 441400 LEG/FIN SE	93,504.61	50,000.00	47,214.76	47,215.00	50,000.00	5.9%
21005000 441402 LABOR F&PD	4,527.70	.00	.00	.00	.00	.0%
21005000 441403 LABOR SEWE	7,492.00	8,436.00	8,436.00	8,436.00	6,770.00	-19.7%
21005000 441500 COMP SERV	991.25	1,068.00	1,022.86	1,068.00	1,068.00	.0%
21005000 443101 CO PHONE						

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21005000 443102	1,540.17	1,560.00	1,559.79	1,560.00	1,620.00	3.8%
21005000 443103	25.25	.00	32.62	33.00	.00	-100.0%
21005000 443105	1,366.13	1,500.00	1,500.00	1,500.00	1,500.00	.0%
21005000 447100	14,268.00	14,268.00	14,268.00	14,268.00	14,268.00	.0%
21005000 447200	13,236.00	13,236.00	13,236.00	13,236.00	13,236.00	.0%
21005000 448100	1,365.00	1,200.00	1,060.16	1,061.00	1,500.00	41.4%
21005000 448101	471.00	500.00	780.00	780.00	500.00	-35.9%
21005000 448102	257.66	300.00	300.00	300.00	300.00	.0%
21005000 551300	.00	.00	.00	.00	.00	.0%
TOTAL LAW DIRECTOR	643,081.20	574,571.00	574,571.00	563,078.00	593,092.00	5.3%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21006000 MUNICIPAL COURT						
21006000 111100 SALARIES	781,615.21	868,386.00	869,168.00	835,767.00	857,092.00	2.6%
21006000 111101 OT	3,229.66	4,500.00	3,718.00	3,500.00	4,500.00	28.6%
21006000 111102 CALLOUT	.00	.00	.00	.00	.00	.0%
21006000 111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
21006000 111105 LONGEVITY	1,300.00	1,300.00	1,300.00	900.00	.00	-100.0%
21006000 111500 PARTTIME	34,851.88	40,000.00	40,000.00	33,000.00	40,000.00	21.2%
21006000 212100 OPERS	114,939.58	127,987.00	127,987.00	126,766.00	126,223.00	-.4%
21006000 212200 BWC	22,600.39	25,340.00	25,340.00	25,060.00	27,244.00	8.7%
21006000 212400 MED INS	293,727.27	298,047.00	298,047.00	220,073.00	279,544.00	27.0%
21006000 212500 LIFE INS	754.05	806.00	806.00	803.00	844.00	5.1%
21006000 212600 UNIFORMS	.00	1,000.00	1,000.00	200.00	2,000.00	900.0%
21006000 212800 ODJFS	1,971.83	.00	1,043.91	1,044.00	.00	-100.0%
21006000 212900 MEDICARE	11,349.42	13,256.00	13,256.00	13,171.00	13,147.00	-.2%
21006000 311100 OFF SUPP	5,043.51	6,231.00	4,961.81	6,231.00	7,300.00	17.2%
21006000 311101 CONT OFF	1,702.41	2,000.00	2,000.00	2,000.00	2,000.00	.0%
21006000 311102 PRINTING	5,255.90	6,119.00	5,983.08	5,854.00	5,200.00	-11.2%
21006000 321100 CHEM SUPP	3,121.47	6,400.00	5,880.00	6,400.00	6,400.00	.0%
21006000 321200 JAN SUPP	5.65	100.00	100.00	.00	100.00	.0%
21006000 321201 JAN CHEMS	84.53	100.00	150.00	100.00	100.00	.0%
21006000 321202 JAN PAPER	.00	100.00	100.00	.00	100.00	.0%
21006000 321401 FUEL	1,693.47	1,700.00	1,700.00	1,700.00	1,700.00	.0%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21006000 321500	216.59	250.00	315.00	250.00	500.00	100.0%
21006000 331100	.00	.00	.00	.00	89.00	.0%
21006000 331101	.00	.00	.00	.00	569.00	.0%
21006000 331200	438.41	1,000.00	1,000.00	200.00	200.00	.0%
21006000 331300	.00	50.00	570.00	520.00	500.00	-3.8%
21006000 331301	2,446.58	7,400.00	8,200.00	7,600.00	9,000.00	18.4%
21006000 331400	.00	.00	1,000.00	320.00	500.00	56.3%
21006000 332000	369.11	500.00	1,800.00	450.00	500.00	11.1%
21006000 332100	1,692.80	5,000.00	6,200.00	5,300.00	10,000.00	88.7%
21006000 332200	.00	400.00	400.00	100.00	400.00	300.0%
21006000 441100	2,328.16	5,200.00	13,385.00	6,480.00	5,800.00	-10.5%
21006000 441101	.00	6,500.00	.00	.00	3,250.00	.0%
21006000 441400	73,510.12	122,000.00	123,800.00	121,000.00	142,000.00	17.4%
21006000 441500	10,000.00	36,807.00	36,807.00	36,807.00	27,563.00	-25.1%
21006000 441501	225.00	208.00	208.00	208.00	91.00	-56.3%
21006000 441700	.00	10,000.00	3,050.00	3,050.00	13,000.00	326.2%
21006000 443101	4,375.22	5,040.00	5,040.00	5,040.00	5,040.00	.0%
21006000 443102	45,275.95	65,000.00	65,000.00	65,000.00	65,975.00	1.5%
21006000 443103	19.86	75.00	75.00	43.00	75.00	74.4%
21006000 443104	3,481.14	3,987.00	3,987.00	3,932.00	4,262.00	8.4%
21006000 444100	132.44	500.00	500.00	250.00	500.00	100.0%
21006000 446200	471.00	2,000.00	2,000.00	630.00	665.00	5.6%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21006000 446400	478.00	200.00	200.00	200.00	500.00	150.0%
21006000 447200	.00	.00	.00	.00	6,000.00	.0%
21006000 448100	.00	3,000.00	2,500.00	600.00	3,000.00	400.0%
21006000 448101	1,025.00	2,000.00	2,000.00	1,800.00	3,000.00	66.7%
21006000 448102	.00	3,000.00	3,000.00	1,000.00	3,000.00	200.0%
21006000 448300	391.98	3,000.00	2,900.00	1,500.00	3,000.00	100.0%
21006000 448600	22.00	.00	1,069.19	1,000.00	900.00	-10.0%
21006000 448800	.00	.00	135.92	136.00	.00	-100.0%
21006000 448802	.00	150.00	250.00	214.00	225.00	5.1%
21006000 551300	.00	.00	30,000.00	30,000.00	.00	-100.0%

TOTAL MUNICIPAL COURT 1,430,145.59 1,686,639.00 1,717,932.91

1,576,199.00 1,683,598.00 6.8%

FOR PERIOD 13

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

GENERAL FUND

	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21007000 CIVIL SERVICE						
21007000 111100 SALARIES	46,018.99	56,110.00	56,110.00	56,110.00	57,793.00	3.0%
21007000 212100 OPERS	6,442.35	7,856.00	7,856.00	7,856.00	8,091.00	3.0%
21007000 212200 BWC	1,265.67	1,544.00	1,544.00	1,544.00	1,734.00	12.3%
21007000 212400 MED INS	15,834.06	14,507.00	13,307.00	12,090.00	14,508.00	20.0%
21007000 212500 LIFE INS	44.16	45.00	45.00	45.00	45.00	.0%
21007000 212900 MEDICARE	642.15	814.00	814.00	799.00	838.00	4.9%
21007000 311100 OFF SUPP	129.42	250.00	250.00	250.00	250.00	.0%
21007000 311101 CONT OFF	102.24	275.00	275.00	275.00	275.00	.0%
21007000 311102 PRINTING	.00	100.00	120.00	120.00	100.00	-16.7%
21007000 321500 MISC SUPP	143.67	25.00	25.00	25.00	25.00	.0%
21007000 331301 R&M OFF	96.97	203.00	203.00	203.00	350.00	72.4%
21007000 332100 SMALL EQ	.00	.00	1,307.07	1,277.00	.00	-100.0%
21007000 332200 LEGAL MED	246.50	280.00	280.00	269.00	1,475.00	448.3%
21007000 441100 PROF SERV	940.00	5,500.00	6,722.93	6,723.00	7,100.00	5.6%
21007000 441104 RNDOM TEST	1,000.00	6,000.00	9,158.00	8,803.00	9,384.00	6.6%
21007000 441500 COMP SERV	2,569.00	2,893.00	2,893.00	2,893.00	2,322.00	-19.7%
21007000 443101 CO PHONE	211.79	270.00	270.00	270.00	270.00	.0%
21007000 443102 POSTAGE	119.66	250.00	250.00	250.00	260.00	4.0%
21007000 445101 LEGALS	1,642.06	1,500.00	1,500.00	1,500.00	3,000.00	100.0%
21007000 448101 REG FEES	.00	.00	100.00	100.00	.00	-100.0%
TOTAL CIVIL SERVICE	77,448.69	98,422.00	103,030.00	101,402.00	107,820.00	6.3%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND

	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21008000 PLANNING & ZONING						
21008000 311100 OFF SUPP	.00	15.00	15.00	15.00	15.00	.0%
21008000 311101 CONT OFF	.00	30.00	30.00	30.00	30.00	.0%
21008000 441100 PROF SERV	91,875.00	124,500.00	136,500.00	136,500.00	136,500.00	.0%
21008000 441500 COMP SERV	10,520.00	11,846.00	11,846.00	11,846.00	9,507.00	-19.7%
21008000 443102 POSTAGE	116.30	200.00	200.00	200.00	220.00	10.0%
TOTAL PLANNING & ZONING	102,511.30	136,591.00	148,591.00	148,591.00	146,272.00	-1.6%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
GENERAL FUND						
21009000 COMPUTER SERVICES						
21009000 111100 SALARIES	173,134.52	193,517.00	193,517.00	168,134.00	122,320.00	-27.2%
21009000 111101 OT	.00	.00	.00	.00	.00	.0%
21009000 111102 CALLOUT	.00	.00	.00	.00	.00	.0%
21009000 111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
21009000 111105 LONGEVITY	3,780.00	2,340.00	2,340.00	2,340.00	90.00	-96.2%
21009000 111300 TEMP PTIME	.00	.00	.00	.00	6,389.00	.0%
21009000 212100 OPERS	24,768.19	27,421.00	27,421.00	23,867.00	18,032.00	-24.4%
21009000 212200 BWC	4,865.08	5,387.00	5,387.00	4,689.00	3,929.00	-16.2%
21009000 212400 MED INS	46,752.68	44,817.00	44,817.00	31,911.00	32,408.00	1.6%
21009000 212500 LIFE INS	114.08	133.00	133.00	115.00	90.00	-21.7%
21009000 212900 MEDICARE	837.92	2,841.00	2,841.00	1,716.00	1,898.00	10.6%
21009000 311100 OFF SUPP	5,893.38	7,500.00	8,466.26	7,000.00	9,000.00	28.6%
21009000 311101 CONT OFF	33.32	60.00	60.00	20.00	60.00	200.0%
21009000 311102 PRINTING	34.91	50.00	50.00	40.00	.00	-100.0%
21009000 321501 SUPP SPEC	6,474.44	8,000.00	7,370.00	8,000.00	9,000.00	12.5%
21009000 331300 R&M EQUIP	6,280.35	9,000.00	5,820.00	5,820.00	9,200.00	58.1%
21009000 332000 MISC TOOLS	57.00	200.00	173.00	135.00	200.00	48.1%
21009000 332100 SMALL EQ	2,304.44	3,500.00	5,650.00	5,246.00	6,300.00	20.1%
21009000 441100 PROF SERV	1,760.00	2,000.00	1,000.00	1,000.00	2,000.00	100.0%
21009000 441104 RNDOM TEST	.00	192.00	227.00	222.00	.00	-100.0%
21009000 441400 LEGAL SER	43.61	75.00	102.00	102.00	75.00	-26.5%

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

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
GENERAL FUND						
21009000 441700	24,155.73	30,018.00	31,838.00	30,018.00	45,380.00	51.2%
21009000 443101	746.09	750.00	783.74	750.00	750.00	.0%
21009000 443102	10.53	30.00	30.00	5.00	20.00	300.0%
21009000 443103	.00	100.00	100.00	10.00	100.00	900.0%
21009000 443104	.00	.00	1,440.00	1,440.00	2,160.00	50.0%
21009000 445100	.00	200.00	165.00	.00	100.00	.0%
21009000 446100	4.29	6.00	6.00	.00	.00	.0%
21009000 448101	225.00	1,000.00	200.00	.00	1,500.00	.0%
21009000 448102	167.48	1,000.00	200.00	.00	1,000.00	.0%
21009000 448802	295.00	.00	.00	.00	.00	.0%
21009000 551300	56,339.15	.00	44,500.00	44,500.00	.00	-100.0%
21009000 761600	3,978.85	.00	.00	.00	.00	.0%
TOTAL COMPUTER SERVICES	363,056.04	340,137.00	384,637.00	337,080.00	272,001.00	-19.3%

FOR PERIOD 13

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR: GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21010000 GENERAL EXPENSE						
21010000 321300 JAIL	583,735.12	675,000.00	961,500.08	800,000.00	840,000.00	5.0%
21010000 331400 R&M B&G	470.94	500.00	500.00	466.00	500.00	7.3%
21010000 441100 PROF SERV	24,930.00	26,000.00	26,000.00	25,080.00	26,000.00	3.7%
21010000 441300 CO AUD FEE	49,840.35	64,900.00	59,400.00	50,000.00	60,000.00	20.0%
21010000 441400 FINAN SER	25,225.85	60,000.00	60,000.00	60,000.00	60,000.00	.0%
21010000 441700 SOFTWARE	78,070.95	85,200.00	85,200.00	85,200.00	138,000.00	62.0%
21010000 442101 AEP (IN)	2,106.38	3,000.00	4,500.00	4,500.00	4,800.00	6.7%
21010000 442102 COLUMB GAS	945.50	1,500.00	1,900.00	1,900.00	2,000.00	5.3%
21010000 442105 WTR/SWR	708.18	850.00	850.00	800.00	850.00	6.3%
21010000 442201 OUT AEP	356,052.97	400,000.00	400,000.00	400,000.00	412,000.00	3.0%
21010000 442204 OUT HWE	32,811.38	35,000.00	40,700.00	40,700.00	45,000.00	10.6%
21010000 445100 ADVERTIS	129.50	500.00	500.00	110.00	500.00	354.5%
21010000 448400 ELEC EXP	31,258.09	35,000.00	18,191.22	15,000.00	20,000.00	33.3%
21010000 448500 TAX PAY	567.18	2,000.00	1,400.00	600.00	2,000.00	233.3%
21010000 448800 MISC	352.31	.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 STREAMGAGE	.00	.00	100,000.00	85,915.00	50,000.00	-41.8%
21010000 449101 MAR TWP	44,792.00	45,000.00	45,000.00	7,600.00	35,000.00	360.5%
21010000 449102 LIBERTY TW	490.00	1,000.00	1,000.00	504.00	600.00	19.0%
21010000 449103 ALLEN TWP	322.18	500.00	500.00	313.00	500.00	59.7%
21010000 449301 HOTEL ART	45,087.91	45,900.00	47,708.78	47,709.00	56,260.00	17.9%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
GENERAL FUND				12,164.00	.00	-100.0%
21010000 449400	28,077.83	.00	12,163.91	3,765.00	.00	-100.0%
21010000 449500	18,561.25	.00	3,764.30	577,715.00	.00	-100.0%
21010000 761400	2,105,070.92	.00	577,714.64	580,000.00	770,000.00	32.8%
21010000 761401	165,000.00	430,000.00	580,000.00	22,500.00	49,000.00	117.8%
21010000 761402	41,810.00	15,500.00	22,500.00	50,000.00	.00	-100.0%
21010000 761403	165,000.00	50,000.00	50,000.00	15,500.00	23,400.00	51.0%
21010000 761404	30,000.00	15,500.00	15,500.00	20,000.00	.00	-100.0%
21010000 761600	.00	.00	20,000.00			
TOTAL GENERAL EXPENSE	3,836,416.79	1,997,850.00	3,141,492.93	2,913,041.00	2,601,410.00	-10.7%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21012000 POLICE DEPARTMENT						
21012000 111100 SALARIES	3,360,300.51	3,570,062.00	3,560,324.00	3,420,854.00	3,534,515.00	3.3%
21012000 111101 OT	90,603.93	110,000.00	110,000.00	90,000.00	90,000.00	.0%
21012000 111102 CALL OUT	36,708.62	50,000.00	50,000.00	35,000.00	40,000.00	14.3%
21012000 111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
21012000 111104 C/HV BUYOU	7,957.20	20,000.00	17,740.00	9,256.00	15,000.00	62.1%
21012000 111105 LONGEVITY	10,790.00	11,270.00	11,270.00	11,270.00	10,970.00	-2.7%
21012000 111106 SPECIAL OT	31,718.28	36,100.00	38,360.00	38,360.00	46,494.00	21.2%
21012000 111200 WAGE PD/FD	206,146.53	227,888.00	227,888.00	213,475.00	235,098.00	10.1%
21012000 111201 CL OT	.00	.00	.00	.00	.00	.0%
21012000 111202 CL CALLOUT	.00	.00	.00	.00	.00	.0%
21012000 212100 OPERS	33,033.65	32,973.00	32,973.00	32,745.00	34,050.00	4.0%
21012000 212200 BWC	103,562.21	110,924.00	110,924.00	105,701.00	122,640.00	16.0%
21012000 212300 OP&F	682,737.12	739,012.00	739,012.00	699,009.00	736,058.00	5.3%
21012000 212400 MED INS	1,195,089.10	1,103,613.00	1,090,237.26	821,303.00	1,012,853.00	23.3%
21012000 212500 LIFE INS	9,871.38	10,563.00	10,563.00	10,035.00	11,500.00	14.6%
21012000 212600 UNIFORMS	26,884.97	46,295.00	46,185.00	37,149.00	39,136.00	5.3%
21012000 212601 OUTWEAR	1,014.30	3,500.00	3,610.00	3,360.00	5,000.00	48.8%
21012000 212602 SAFETY	9,912.99	19,410.00	19,410.00	18,581.00	22,000.00	18.4%
21012000 212700 PAST PENS	31,418.58	31,419.00	31,419.00	31,419.00	31,419.00	.0%
21012000 212800 ODJFS	.00	.00	9,738.00	6,086.00	.00	-100.0%
21012000 212900 MEDICARE	50,533.66	56,575.00	56,575.00	51,886.00	57,354.00	10.5%

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

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ACCOUNTS FOR:
GENERAL FUND

FOR PERIOD 13

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21012000 213000	.00	.00	2,205.00	1,445.00	4,000.00	176.8%
21012000 311100	2,207.03	4,000.00	4,000.00	2,325.00	3,000.00	29.0%
21012000 311101	1,165.15	2,600.00	2,600.00	1,789.00	2,950.00	64.9%
21012000 311102	2,527.35	3,871.00	3,871.00	1,902.00	4,929.00	159.1%
21012000 321000	892.22	1,000.00	1,000.00	1,000.00	1,000.00	.0%
21012000 321100	1,344.20	2,500.00	2,500.00	2,217.00	3,002.00	35.4%
21012000 321102	66.88	250.00	250.00	110.00	250.00	127.3%
21012000 321401	107,323.98	124,480.00	124,480.00	112,167.00	115,000.00	2.5%
21012000 321500	1,343.17	3,563.00	3,563.00	2,092.00	2,625.00	25.5%
21012000 321501	11,577.44	21,423.00	24,452.00	22,863.00	26,539.00	16.1%
21012000 321600	.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%
21012000 321701	.00	2,000.00	2,000.00	.00	.00	.0%
21012000 331100	10,414.34	11,305.00	11,305.00	6,005.00	11,672.00	94.4%
21012000 331101	.00	.00	.00	.00	26,640.00	.0%
21012000 331200	39,059.27	40,000.00	43,390.86	43,390.00	40,000.00	-7.8%
21012000 331300	635.24	4,800.00	4,975.00	2,349.00	11,273.00	379.9%
21012000 331301	2,525.25	4,000.00	4,000.00	2,803.00	2,525.00	-9.9%
21012000 332000	845.45	7,881.00	14,342.56	12,450.00	21,449.00	72.3%
21012000 332100	22,225.05	44,000.00	55,258.29	53,108.00	50,000.00	-5.9%
21012000 332300	2,133.98	1,925.00	3,232.00	3,232.00	2,150.00	-33.5%
21012000 332301	.00	300.00	105.00	105.00	250.00	138.1%
21012000 441100	12,515.44	20,000.00	20,500.00	14,056.00	20,000.00	42.3%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21012000 441104	560.00	2,025.00	2,995.00	1,952.00	2,025.00	3.7%
21012000 441400	751.68	3,000.00	2,529.00	471.00	2,000.00	324.6%
21012000 441500	53,874.00	60,449.00	60,449.00	60,449.00	49,024.00	-18.9%
21012000 441501	8,649.00	8,010.00	8,010.00	8,010.00	5,104.00	-36.3%
21012000 441700	14,472.78	25,148.00	25,148.00	25,033.00	21,730.00	-13.2%
21012000 442101	464.40	477.00	948.00	709.00	724.00	2.1%
21012000 443100	206.34	.00	.00	.00	.00	.0%
21012000 443101	7,698.63	9,463.00	9,463.00	9,463.00	9,463.00	.0%
21012000 443102	831.13	1,000.00	1,000.00	854.00	867.00	1.5%
21012000 443103	56.50	.00	50.00	45.00	100.00	122.2%
21012000 443104	8,414.23	8,868.00	8,868.00	8,536.00	10,500.00	23.0%
21012000 444100	12.75	200.00	150.00	.00	100.00	.0%
21012000 446100	40.50	43.00	164.00	139.00	146.00	5.0%
21012000 446200	7,578.00	9,149.00	7,452.00	7,452.00	7,825.00	5.0%
21012000 446300	21,452.00	22,525.00	37,502.74	37,502.00	39,378.00	5.0%
21012000 448100	4,610.00	4,610.00	4,610.00	4,610.00	4,760.00	3.3%
21012000 448101	5,540.00	13,600.00	14,100.00	9,767.00	13,600.00	39.2%
21012000 448102	1,041.03	4,988.00	4,962.00	2,099.00	5,000.00	138.2%
21012000 448800	.00	.00	.00	.00	100.00	.0%
21012000 551300	131,328.51	.00	127,000.00	127,000.00	.00	-100.0%
21012000 761600	21,671.49	.00	.00	.00	.00	.0%
TOTAL POLICE DEPARTMENT	6,396,337.44	6,663,057.00	6,819,658.71	5,234,988.00	6,575,787.00	5.5%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND

	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21013000 DISASTER SERVICES						
21013000 331300 R&M EQUIP	720.00	7,060.00	6,060.00	6,060.00	11,144.00	83.9%
21013000 441100 PROF SERV	32,040.90	32,041.00	32,041.00	32,041.00	32,041.00	.0%
21013000 442201 OUT AEP	4,289.23	4,390.00	6,390.00	6,059.00	6,181.00	2.0%
21013000 442204 OUT HWE	1,033.04	1,155.00	1,255.00	1,204.00	1,228.00	2.0%
21013000 446100 INS B & E	409.78	431.00	331.00	315.00	330.00	4.8%
21013000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
21013000 761600 CIXFER OUT	.00	.00	.00	.00	.00	.0%
TOTAL DISASTER SERVICES	38,492.95	45,077.00	46,077.00	45,679.00	50,924.00	11.5%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	FCT CHANGE
21014000 FIRE DEPARTMENT						
21014000 111100 SALARIES	3,668,015.41	3,677,175.00	3,715,463.00	3,715,463.00	3,797,427.00	2.2%
21014000 111101 OT	150,213.32	116,000.00	135,000.00	135,000.00	116,000.00	-14.1%
21014000 111102 CALL OUT	25,768.27	30,000.00	54,568.00	54,568.00	30,000.00	-45.0%
21014000 111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
21014000 111104 C/HV BUYOU	47,737.52	179,868.00	179,868.00	179,868.00	179,868.00	.0%
21014000 111105 LONGEVITY	103,960.00	109,700.00	109,700.00	106,080.00	111,060.00	4.7%
21014000 111106 SPECIAL OT	24,962.27	25,000.00	28,000.00	28,000.00	25,000.00	-10.7%
21014000 111200 WAGE PD/FD	49,297.74	49,298.00	49,298.00	49,298.00	50,777.00	3.0%
21014000 111201 CL OT	.00	.00	.00	.00	.00	.0%
21014000 111202 CL CALLOUT	.00	.00	.00	.00	.00	.0%
21014000 212100 OPERS	7,157.60	7,158.00	7,158.00	7,158.00	7,364.00	2.9%
21014000 212200 BWC	112,068.56	115,144.00	117,258.00	117,258.00	129,304.00	10.3%
21014000 212300 OP&F	955,602.66	987,382.00	1,006,271.00	1,006,271.00	1,015,808.00	.9%
21014000 212400 MED INS	1,161,577.22	1,020,892.00	921,570.00	882,395.00	1,039,875.00	17.8%
21014000 212500 LIFE INS	10,393.02	10,495.00	10,798.00	10,798.00	10,851.00	.5%
21014000 212600 UNIFORMS	7,908.75	15,000.00	15,350.00	15,000.00	20,000.00	33.3%
21014000 212602 SAFETY	18,712.95	17,000.00	16,650.00	16,800.00	20,000.00	19.0%
21014000 212700 PAST PENS	43,451.52	43,452.00	43,452.00	43,452.00	43,452.00	.0%
21014000 212800 ODJFS	72,505.27	.00	3,625.66	1,188.00	.00	-100.0%
21014000 212900 MEDICARE	50,636.49	55,863.00	56,023.00	56,023.00	58,459.00	4.3%
21014000 213001 FITNESS	3,951.50	7,000.00	90.00	90.00	.00	-100.0%

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

ACCOUNTS FOR: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21014000 311100	807.41	1,434.00	1,434.00	1,164.00	1,400.00	20.3%
21014000 311101	1,340.56	1,620.00	1,620.00	1,223.00	1,500.00	22.6%
21014000 311102	261.70	600.00	600.00	188.00	400.00	112.8%
21014000 321101	637.00	900.00	900.00	900.00	900.00	.0%
21014000 321102	8,997.77	7,500.00	9,000.00	8,234.00	9,000.00	9.3%
21014000 321103	93.50	125.00	125.00	104.00	125.00	20.2%
21014000 321200	209.36	450.00	450.00	450.00	450.00	.0%
21014000 321201	2,934.75	4,000.00	4,000.00	3,016.00	3,300.00	9.4%
21014000 321202	1,987.10	2,700.00	2,700.00	2,411.00	2,700.00	12.0%
21014000 321401	31,608.94	40,000.00	37,850.00	37,850.00	40,161.00	6.1%
21014000 321402	2,630.53	3,000.00	3,000.00	2,174.00	2,500.00	15.0%
21014000 321500	637.78	1,000.00	2,052.84	2,053.00	2,000.00	-2.6%
21014000 321501	2,816.12	3,500.00	3,500.00	3,200.00	3,500.00	9.4%
21014000 331100	.00	7,005.00	7,005.00	7,005.00	5,471.00	-21.9%
21014000 331101	.00	.00	.00	.00	19,200.00	.0%
21014000 331200	38,223.01	57,650.00	75,444.82	75,445.00	55,000.00	-27.1%
21014000 331300	15,078.39	15,000.00	15,799.05	15,800.00	17,000.00	7.6%
21014000 331301	511.02	625.00	666.39	667.00	950.00	42.4%
21014000 331400	10,826.30	13,000.00	9,665.00	8,965.00	9,000.00	.4%
21014000 332000	2,817.09	2,500.00	5,795.35	5,795.00	3,000.00	-48.2%
21014000 332100	18,151.04	24,000.00	17,479.00	17,479.00	27,500.00	57.3%
21014000 332200	1,188.81	1,175.00	1,175.00	1,166.00	1,200.00	2.9%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21014000 332300	1,497.12	2,500.00	3,155.00	2,978.00	1,500.00	-49.6%
21014000 441000	112.50	376.00	376.00	263.00	113.00	-57.0%
21014000 441100	13,139.74	15,000.00	18,385.00	19,035.00	19,000.00	-.2%
21014000 441101	347.04	400.00	350.00	.00	400.00	.0%
21014000 441102	426.00	600.00	600.00	534.00	600.00	12.4%
21014000 441103	1,366.08	1,367.00	1,367.00	1,367.00	1,367.00	.0%
21014000 441104	.00	2,700.00	2,700.00	2,619.00	2,700.00	3.1%
21014000 441106	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	.0%
21014000 441400	.00	1,000.00	.00	.00	1,000.00	.0%
21014000 441500	17,147.00	19,307.00	19,307.00	19,307.00	15,494.00	-19.7%
21014000 441501	9,210.00	8,532.00	8,532.00	8,532.00	3,646.00	-57.3%
21014000 441700	9,725.94	9,865.00	10,415.00	10,295.00	10,100.00	-1.9%
21014000 442101	19,514.86	20,385.00	23,435.00	23,435.00	22,992.00	-1.9%
21014000 442102	11,535.07	11,468.00	16,918.00	16,918.00	16,853.00	-.4%
21014000 442104	8,375.80	8,946.00	8,946.00	8,646.00	7,861.00	-9.1%
21014000 442105	9,425.62	10,333.00	10,333.00	10,083.00	9,774.00	-3.1%
21014000 443101	2,796.40	2,850.00	3,700.00	3,700.00	3,700.00	.0%
21014000 443102	107.90	188.00	188.00	104.00	150.00	44.2%
21014000 443103	427.99	550.00	200.00	63.00	200.00	217.5%
21014000 443104	3,339.48	3,436.00	2,861.68	2,862.00	2,592.00	-9.4%
21014000 443105	37,759.94	42,000.00	22,887.16	20,370.00	13,000.00	-36.2%
21014000 446100	4,982.08	5,159.00	5,159.00	4,246.00	4,774.00	12.4%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21014000 446200	15,236.00	15,998.00	15,998.00	9,444.00	9,016.00	-4.5%
21014000 448100	4,514.52	6,985.00	5,727.19	5,728.00	4,000.00	-30.2%
21014000 448101	3,800.00	8,000.00	9,645.00	9,645.00	8,000.00	-17.1%
21014000 448102	2,097.63	6,500.00	4,774.00	3,919.00	4,000.00	2.1%
21014000 448500	293.72	300.00	300.00	284.00	300.00	5.6%
21014000 448802	397.71	250.00	1,504.61	1,439.00	250.00	-82.6%
21014000 551300	44,977.36	.00	51,600.00	51,600.00	.00	-100.0%
21014000 761600	2,166.08	.00	.00	.00	.00	.0%
TOTAL FIRE DEPARTMENT	6,882,397.83	6,861,206.00	6,921,767.75	6,859,415.00	7,026,884.00	2.4%

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

P 27
 bgnyrpts

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21015000 DISPATCH CENTER						
21015000 111100 SALARIES	454,459.11	541,741.00	541,741.00	490,035.00	504,144.00	2.9%
21015000 111101 OT	47,582.41	35,000.00	38,000.00	38,000.00	39,000.00	2.6%
21015000 111102 CALL OUT	2,590.20	6,500.00	6,500.00	6,500.00	6,500.00	.0%
21015000 111104 C/HV BUYOU	4,282.43	5,000.00	5,000.00	2,307.00	5,000.00	116.7%
21015000 212100 OPERS	70,261.53	81,899.00	81,899.00	74,523.00	77,266.00	3.7%
21015000 212200 BWC	14,017.96	16,177.00	16,177.00	14,743.00	16,639.00	12.9%
21015000 212400 MED INS	166,207.58	181,040.00	178,040.00	134,022.00	169,184.00	26.2%
21015000 212500 LIFE INS	1,760.32	2,088.00	2,088.00	1,867.00	1,941.00	4.0%
21015000 212900 MEDICARE	7,083.67	8,530.00	8,530.00	7,548.00	8,162.00	8.1%
21015000 213000 PHYSICALS	.00	.00	147.00	.00	960.00	.0%
21015000 311100 OFF SUPP	511.70	700.00	700.00	602.00	750.00	24.6%
21015000 311101 CONT OFF	16.29	500.00	500.00	236.00	770.00	226.3%
21015000 321200 JAN SUPP	.00	20.00	20.00	.00	20.00	.0%
21015000 321500 MISC SUPP	89.38	259.00	259.00	100.00	100.00	.0%
21015000 321501 SUPP SPEC	.00	850.00	850.00	702.00	702.00	.0%
21015000 331100 R&M RADIO	20,706.36	18,994.00	18,994.00	18,994.00	4,268.00	-77.5%
21015000 331101 RAD/MARCS	.00	.00	.00	.00	2,160.00	.0%
21015000 331200 R&M VEH	156.47	622.00	1,039.28	1,039.00	1,150.00	10.7%
21015000 331300 R&M EQUIP	4,290.36	4,405.00	4,405.00	4,405.00	4,405.00	.0%
21015000 332000 MISC TOOLS	-5.01	1,008.00	590.72	242.00	817.00	237.6%
21015000 332100 SMALL EQ	.00	2,000.00	2,000.00	683.00	4,374.00	540.4%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21015000 441100	5,000.00	5,000.00	640.00	.00	.00	.0%
21015000 441104	.00	90.00	90.00	.00	90.00	.0%
21015000 441500	10,142.00	11,420.00	11,420.00	11,420.00	9,165.00	-19.7%
21015000 441700	28,468.34	24,944.00	24,882.00	24,569.00	25,230.00	2.7%
21015000 443101	2,693.13	2,787.00	2,849.00	2,809.00	2,809.00	.0%
21015000 443104	480.58	540.00	540.00	484.00	540.00	11.6%
21015000 443105	36,334.66	40,944.00	45,304.00	45,304.00	62,880.00	38.8%
21015000 446100	12.11	14.00	33.00	33.00	35.00	6.1%
21015000 446200	223.00	235.00	216.00	31.00	33.00	6.5%
21015000 447200	8,964.00	8,964.00	8,964.00	8,964.00	8,964.00	.0%
21015000 448100	261.06	473.00	473.00	262.00	270.00	3.1%
21015000 448101	310.00	764.00	764.00	321.00	2,373.00	639.3%
21015000 448102	.00	240.00	240.00	.00	.00	.0%
21015000 551300	.00	.00	.00	.00	.00	.0%

TOTAL DISPATCH CENTER 886,899.64 1,003,748.00 1,003,895.00

890,745.00 960,701.00 7.9%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21016000 N.E.A.T.						
21016000 111100 SALARIES	42,971.12	42,972.00	42,972.00	42,972.00	44,260.00	3.0%
21016000 111101 OT	.00	.00	1,400.00	.00	.00	.0%
21016000 111102 CALLOUT	.00	.00	.00	.00	.00	.0%
21016000 111105 LONGEVITY	2,260.00	2,340.00	2,340.00	2,340.00	2,340.00	.0%
21016000 212100 OPERS	6,332.45	6,344.00	6,344.00	6,344.00	6,524.00	2.8%
21016000 212200 BWC	1,243.82	1,247.00	1,247.00	1,250.00	1,419.00	13.5%
21016000 212400 MED INS	23,750.98	19,584.00	19,584.00	16,320.00	19,584.00	20.0%
21016000 212500 LIFE INS	44.16	45.00	45.00	45.00	45.00	.0%
21016000 212900 MEDICARE	626.79	667.00	667.00	645.00	686.00	6.4%
21016000 311100 OFF SUPP	108.60	270.00	270.00	270.00	275.00	1.9%
21016000 311101 CONT OFF	61.44	200.00	200.00	200.00	200.00	.0%
21016000 311102 PRINTING	16.88	35.00	35.00	35.00	250.00	614.3%
21016000 321401 FUEL	527.44	1,372.00	1,372.00	1,372.00	1,372.00	.0%
21016000 321500 MISC SUPP	32.98	50.00	50.00	50.00	50.00	.0%
21016000 331100 R&M RADIO	.00	105.00	105.00	105.00	210.00	100.0%
21016000 331101 RAD/MARCS	.00	.00	.00	.00	240.00	.0%
21016000 331200 R&M VEH	1,407.94	300.00	300.00	300.00	300.00	.0%
21016000 331301 R&M OFF	.00	400.00	400.00	125.00	350.00	180.0%
21016000 332000 MISC TOOLS	.00	.00	200.00	135.00	100.00	-25.9%
21016000 332100 SMALL EQ	.00	.00	.00	.00	1,400.00	.0%
21016000 441400 LEGAL SER	247.87	.00	.00	.00	.00	.0%

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

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21016000 441500	3,895.00	4,385.00	4,385.00	4,385.00	3,519.00	-19.7%
21016000 441501	112.00	104.00	104.00	104.00	46.00	-55.8%
21016000 441601	10,584.90	13,000.00	13,000.00	13,000.00	15,000.00	15.4%
21016000 441602	221.25	1,000.00	1,000.00	1,000.00	2,000.00	100.0%
21016000 441604	.00	.00	9,666.93	9,667.00	.00	-100.0%
21016000 443101	266.25	360.00	360.00	360.00	360.00	.0%
21016000 443102	1,730.54	3,000.00	2,800.00	2,000.00	3,050.00	52.5%
21016000 443104	1,056.58	1,176.00	1,176.00	1,176.00	1,300.00	10.5%
21016000 446200	256.00	270.00	270.00	200.00	210.00	5.0%
21016000 551300	.00	.00	.00	.00	.00	.0%

TOTAL N.E.A.T.

97,754.99	99,226.00	110,292.93	104,400.00	105,090.00	.7%
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CITY OF FINDLAY - LIVE DATABASE
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21018000 HUMAN RESOURCES						
21018000 111100 SALARIES	.00	80,305.00	72,105.00	54,839.00	74,456.00	35.8%
21018000 111101 OT	.00	.00	.00	.00	.00	.0%
21018000 111102 CALLOUT	.00	.00	.00	.00	.00	.0%
21018000 111105 LONGEVITY	.00	.00	.00	.00	.00	.0%
21018000 212100 OPERS	.00	11,243.00	11,243.00	7,678.00	10,424.00	35.8%
21018000 212200 BWC	.00	2,209.00	2,209.00	1,509.00	2,234.00	48.0%
21018000 212400 MED INS	.00	18,155.00	18,155.00	7,258.00	13,915.00	91.7%
21018000 212500 LIFE INS	.00	45.00	45.00	31.00	45.00	45.2%
21018000 212800 UNEMPLOY	2,000.00	.00	.00	.00	.00	.0%
21018000 212900 MEDICARE	.00	1,165.00	1,165.00	774.00	1,080.00	39.5%
21018000 311100 OFF SUPP	110.87	300.00	300.00	200.00	250.00	25.0%
21018000 311101 CONT OFF	39.98	240.00	240.00	200.00	200.00	.0%
21018000 311102 OFF PRINT	173.66	310.00	310.00	310.00	310.00	.0%
21018000 321500 MISC SUPP	.00	75.00	75.00	50.00	50.00	.0%
21018000 331301 R&M OFF	.00	.00	198.00	.00	.00	.0%
21018000 332100 SMALL EQ	.00	1,750.00	2,101.99	1,720.00	650.00	-62.2%
21018000 441100 PROF SERV	40,630.31	20,000.00	22,000.00	22,000.00	30,000.00	36.4%
21018000 441104 RNDOM TEST	.00	.00	192.00	187.00	.00	-100.0%
21018000 441500 COMP SERV	2,948.00	3,319.00	3,319.00	3,319.00	2,664.00	-19.7%
21018000 443101 CO PHONE	183.39	240.00	240.00	240.00	240.00	.0%
21018000 443102 POSTAGE	15.53	100.00	500.00	300.00	350.00	16.7%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21018000 448100 PER DEV	.00	500.00	5,513.21	2,220.00	3,000.00	35.1%
21018000 448101 REG FEES	198.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
21018000 448102 MEAL/ROOM	.00	.00	44.80	44.00	200.00	354.5%
21018000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%

TOTAL HUMAN RESOURCES 46,299.74 140,956.00 140,956.00 103,879.00 141,068.00 35.8%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21019000 WORC						
21019000 111100 SALARIES	38,043.36	35,238.00	37,766.00	37,766.00	45,760.00	21.2%
21019000 111101 OT	.00	.00	1,700.00	1,700.00	.00	-100.0%
21019000 111102 CALLOUT	.00	.00	.00	.00	.00	.0%
21019000 111105 LONGEVITY	.00	.00	.00	.00	.00	.0%
21019000 111500 PARTTIME	.00	.00	.00	.00	24,288.00	.0%
21019000 212100 OPERS	5,325.96	4,933.00	5,717.00	5,717.00	8,758.00	53.2%
21019000 212200 BWC	1,046.09	969.00	1,123.00	1,123.00	1,869.00	66.4%
21019000 212400 MED INS	8,763.04	19,448.00	15,498.00	8,228.00	8,976.00	9.1%
21019000 212500 LIFE INS	44.16	45.00	45.00	45.00	45.00	.0%
21019000 212600 UNIFORMS	.00	.00	.00	.00	350.00	.0%
21019000 212900 MEDICARE	536.38	511.00	595.00	595.00	1,283.00	115.6%
21019000 311100 OFF SUPP	.00	30.00	330.00	30.00	350.00	1066.7%
21019000 311101 CONT OFF	498.47	500.00	500.00	500.00	500.00	.0%
21019000 321100 CHEM SUPP	444.62	400.00	486.00	400.00	450.00	12.5%
21019000 321102 FIRST AID	118.47	50.00	50.00	50.00	100.00	100.0%
21019000 321103 PROP CHEM	.00	50.00	50.00	50.00	120.00	140.0%
21019000 321200 JAN SUPP	195.56	.00	.00	.00	50.00	.0%
21019000 321201 JAN CHEMS	1,196.66	1,200.00	1,200.00	1,200.00	1,400.00	16.7%
21019000 321202 JAN PAPER	.00	1,000.00	526.00	526.00	1,200.00	128.1%
21019000 321302 WORC FOOD	12,050.57	20,349.00	20,349.00	20,349.00	20,349.00	.0%
21019000 321500 MISC SUPP	559.78	500.00	500.00	500.00	500.00	.0%

FOR PERIOD 13

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
GENERAL FUND						
21019000 331100 R&M RADIO	.00	.00	.00	.00	200.00	.0%
21019000 331101 RAD/MARCS	.00	.00	.00	.00	480.00	.0%
21019000 331300 R&M EQUIP	380.55	500.00	194.00	194.00	500.00	157.7%
21019000 331301 R&M OFF	.00	200.00	169.00	169.00	200.00	18.3%
21019000 331400 R&M B&G	486.42	500.00	.00	.00	500.00	.0%
21019000 332000 MISC TOOLS	630.08	500.00	720.00	500.00	500.00	.0%
21019000 332100 SMALL EQ	228.00	500.00	500.00	500.00	800.00	60.0%
21019000 441100 PROF SERV	221,313.29	220,932.00	220,932.00	220,932.00	192,096.00	-13.1%
21019000 441101 CLEAN SER	230.00	308.00	814.00	283.00	275.00	-2.8%
21019000 441103 TRASH SERV	377.88	458.00	458.00	458.00	416.00	-9.2%
21019000 441500 COMP SERV	7,302.00	9,501.00	9,501.00	9,501.00	7,625.00	-19.7%
21019000 441501 RADIO SRVS	225.00	208.00	208.00	208.00	91.00	-56.3%
21019000 442101 AEP	4,914.91	5,907.00	5,907.00	5,907.00	6,025.00	2.0%
21019000 442102 COLUMB GAS	2,206.17	4,095.00	4,095.00	4,095.00	4,095.00	.0%
21019000 442105 WTR/SWR	2,737.36	4,620.00	4,620.00	4,620.00	4,850.00	5.0%
21019000 443101 CO PHONE	785.91	1,000.00	1,000.00	1,000.00	840.00	-16.0%
21019000 443104 CELLULAR	.00	.00	174.00	174.00	696.00	300.0%
21019000 446100 INS B & E	736.31	774.00	774.00	665.00	728.00	9.5%
21019000 448600 REFUNDS	.00	.00	25.00	25.00	.00	-100.0%
TOTAL WORC	311,377.00	335,226.00	336,526.00	328,010.00	337,265.00	2.8%

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

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bgayrpts

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21020000 SERVICE SAFETY DIRECTOR						
21020000 111100 SALARIES	135,360.61	120,478.00	120,478.00	120,478.00	120,478.00	.0%
21020000 111101 OVERTIME	.00	.00	.00	.00	.00	.0%
21020000 111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
21020000 111105 LONGEVITY	860.00	.00	.00	.00	.00	.0%
21020000 212100 OPERS	19,070.90	16,867.00	16,867.00	16,868.00	16,867.00	.0%
21020000 212200 BWC	3,746.08	3,314.00	3,314.00	3,314.00	3,314.00	.0%
21020000 212400 MED INS	25,673.66	14,585.00	14,585.00	9,839.00	19,585.00	99.1%
21020000 212500 LIFE INS	58.88	45.00	45.00	45.00	45.00	.0%
21020000 212900 MEDICARE	1,881.15	1,766.00	1,766.00	1,687.00	1,765.00	4.6%
21020000 311100 OFF SUPP	328.00	375.00	375.00	375.00	400.00	6.7%
21020000 311101 CONT OFF	403.53	480.00	750.05	750.00	750.00	.0%
21020000 311102 PRINTING	69.82	90.00	119.95	57.00	100.00	75.4%
21020000 321500 MISC SUPP	10,026.44	11,000.00	11,000.00	5,000.00	10,000.00	100.0%
21020000 331100 R&M RADIO	.00	.00	.00	.00	991.00	.0%
21020000 331101 RAD/MARCS	.00	.00	.00	.00	960.00	.0%
21020000 332300 EDUC ACT	.00	.00	6,250.00	6,250.00	.00	-100.0%
21020000 441100 PROF SERV	2,726.91	34,100.00	27,246.65	27,247.00	30,000.00	10.1%
21020000 441400 LEG/FIN SE	14.23	.00	223.35	224.00	.00	-100.0%
21020000 441500 COMP SERV	2,948.00	3,319.00	3,319.00	3,319.00	3,900.00	17.5%
21020000 441501 RADIO SRVS	.00	.00	.00	.00	456.00	.0%
21020000 441700 SOFTWARE	.00	200.00	200.00	200.00	.00	-100.0%

FOR PERIOD 13

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21020000 443101	1,066.94	1,200.00	1,200.00	1,125.00	1,200.00	6.7%
21020000 443102	58.36	150.00	150.00	150.00	150.00	.0%
21020000 443103	95.42	100.00	180.00	150.00	180.00	20.0%
21020000 443104	.00	1,200.00	1,200.00	.00	1,200.00	.0%
21020000 445100	1,051.95	.00	.00	.00	.00	.0%
21020000 448100	127.00	400.00	400.00	355.00	500.00	40.8%
21020000 448101	100.00	600.00	600.00	300.00	1,000.00	233.3%
21020000 448102	1,078.13	1,500.00	1,500.00	500.00	1,500.00	200.0%
21020000 448801	904.00	1,100.00	1,100.00	1,100.00	1,400.00	27.3%
21020000 448802	.00	100.00	100.00	75.00	125.00	66.7%
21020000 551300	.00	.00	.00	.00	.00	.0%
TOTAL SERVICE SAFETY DIRECTO	207,650.01	212,969.00	212,969.00	199,408.00	216,866.00	8.8%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21021000 ENGINEERING DEPARTMENT						
21021000 111100 SALARIES	362,684.51	440,246.00	440,246.00	330,744.00	418,580.00	26.6%
21021000 111101 OT	371.50	2,500.00	2,500.00	185.00	2,500.00	1251.4%
21021000 111102 CALL OUT	.00	.00	.00	.00	.00	.0%
21021000 111105 LONGEVITY	6,420.00	5,824.00	5,824.00	5,824.00	5,880.00	1.0%
21021000 111300 TEMP PTIME	3,447.60	6,188.00	6,188.00	5,382.00	6,373.00	18.4%
21021000 212100 OPERS	51,774.79	63,667.00	63,667.00	47,899.00	60,668.00	26.7%
21021000 212200 BWC	10,274.89	12,506.00	12,506.00	9,441.00	13,001.00	37.7%
21021000 212400 MED INS	88,644.80	96,746.00	96,746.00	62,969.00	87,954.00	39.7%
21021000 212500 LIFE INS	289.26	318.00	318.00	276.00	315.00	14.1%
21021000 212600 UNIFORMS	700.00	700.00	700.00	700.00	700.00	.0%
21021000 212602 SAFETY	.00	200.00	200.00	120.00	200.00	66.7%
21021000 212800 ODJFS	10,400.00	.00	.00	.00	.00	.0%
21021000 212900 MEDICARE	5,297.07	6,694.00	6,694.00	5,006.00	6,339.00	26.6%
21021000 311100 OFF SUPP	3,139.52	3,500.00	3,500.00	3,000.00	3,250.00	8.3%
21021000 311101 CONT OFF	1,126.57	1,100.00	1,100.00	1,100.00	1,300.00	18.2%
21021000 311102 PRINTING	51.79	3,000.00	2,500.00	2,500.00	3,000.00	20.0%
21021000 321102 FIRST AID	.00	50.00	50.00	50.00	50.00	.0%
21021000 321200 JAN SUPP	.00	50.00	50.00	50.00	50.00	.0%
21021000 321401 FUEL	5,903.55	6,200.00	6,200.00	6,200.00	7,203.00	16.2%
21021000 321402 OIL/OTHER	.00	25.00	25.00	.00	25.00	.0%
21021000 321500 MISC SUPP	473.29	500.00	1,000.00	1,000.00	1,250.00	25.0%

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

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 bgnyxpts

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21021000 321501	.00	250.00	250.00	250.00	250.00	.0%
21021000 331100	285.00	.00	285.00	285.00	1,630.00	471.9%
21021000 331101	.00	.00	.00	.00	720.00	.0%
21021000 331200	1,477.67	2,000.00	3,000.00	2,750.00	3,000.00	9.1%
21021000 331300	204.50	500.00	500.00	250.00	500.00	100.0%
21021000 331301	9,119.46	9,035.00	8,035.00	7,500.00	8,000.00	6.7%
21021000 331800	10,000.00	.00	.00	.00	.00	.0%
21021000 332000	368.89	550.00	700.00	654.00	750.00	14.7%
21021000 332100	276.51	700.00	4,900.00	4,640.00	2,900.00	-37.5%
21021000 332200	.00	100.00	100.00	.00	100.00	.0%
21021000 441100	35,364.02	81,640.00	76,579.00	77,120.00	82,000.00	6.3%
21021000 441104	50.00	400.00	592.00	192.00	592.00	208.3%
21021000 441500	11,467.00	12,912.00	12,912.00	12,912.00	10,533.00	-18.4%
21021000 441501	1,460.00	1,352.00	1,352.00	1,352.00	684.00	-49.4%
21021000 441700	8,579.23	9,100.00	8,950.00	8,751.00	9,000.00	2.8%
21021000 443101	2,493.50	2,760.00	2,760.00	2,300.00	2,400.00	4.3%
21021000 443102	580.80	950.00	950.00	700.00	950.00	35.7%
21021000 443103	74.50	200.00	200.00	100.00	200.00	100.0%
21021000 443104	2,895.57	2,928.00	3,469.00	2,928.00	4,296.00	46.7%
21021000 446100	15.18	16.00	40.87	41.00	43.00	4.9%
21021000 446200	1,111.00	1,167.00	1,142.13	667.00	874.00	31.0%
21021000 448100	475.00	1,275.00	1,275.00	475.00	1,275.00	168.4%

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

P 39
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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21021000 448101	65.00	1,000.00	1,000.00	250.00	1,200.00	380.0%
21021000 448102	.00	800.00	800.00	300.00	1,000.00	233.3%
21021000 448600	.00	.00	35.00	35.00	.00	-100.0%
21021000 448900	.00	.00	.00	.00	.00	.0%
21021000 551300	.00	.00	.00	.00	.00	.0%
21021000 761600	.00	.00	.00	.00	.00	.0%
TOTAL ENGINEERING DEPARTMENT	637,361.97	779,649.00	779,841.00	606,898.00	751,535.00	23.8%

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

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bgnyrpts

ACCOUNTS FOR: 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21022000 PUBLIC BUILDING						
21022000 111100 , SALARIES	41,992.51	43,254.00	43,254.00	43,254.00	44,863.00	3.7%
21022000 111101 OT	.00	.00	.00	.00	.00	.0%
21022000 111102 CALL OUT	.00	.00	.00	.00	.00	.0%
21022000 111105 LONGEVITY	.00	.00	.00	.00	.00	.0%
21022000 111500 PARTTIME	18,541.17	18,537.00	18,537.00	18,489.00	19,333.00	4.6%
21022000 212100 OPERS	8,474.64	8,651.00	8,651.00	8,644.00	8,988.00	4.0%
21022000 212200 BWC	1,664.66	1,700.00	1,700.00	1,710.00	1,926.00	12.6%
21022000 212400 MED INS	8,763.04	8,976.00	8,976.00	6,048.00	7,114.00	17.6%
21022000 212500 LIFE INS	44.16	45.00	45.00	45.00	45.00	.0%
21022000 212600 UNIFORMS	.00	275.00	275.00	275.00	275.00	.0%
21022000 212900 MEDICARE	864.74	896.00	896.00	880.00	944.00	7.3%
21022000 311100 OFF SUPP	3.01	7.00	69.00	65.00	167.00	156.9%
21022000 311101 CONT OFF	.00	10.00	10.00	10.00	15.00	50.0%
21022000 321102 FIRST AID	.00	800.00	800.00	790.00	800.00	1.3%
21022000 321103 PROP CHEM	57.94	100.00	136.44	105.00	200.00	90.5%
21022000 321200 JAN SUPP	82.50	400.00	400.00	200.00	400.00	100.0%
21022000 321201 JAN CHEMS	2,797.66	3,000.00	3,000.00	3,000.00	3,500.00	16.7%
21022000 321202 JAN PAPER	2,411.50	4,500.00	4,500.00	4,500.00	4,600.00	2.2%
21022000 321401 FUEL	1,276.03	3,000.00	3,000.00	2,500.00	3,000.00	20.0%
21022000 321402 OIL/OTHER	86.69	100.00	134.25	134.00	175.00	30.6%
21022000 321500 MISC SUPP	1,731.92	3,220.00	3,220.00	3,220.00	3,300.00	2.5%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21022000 321501	235.91	618.00	978.35	978.00	1,500.00	53.4%
21022000 331200	23.05	250.00	500.00	340.00	400.00	17.6%
21022000 331300	14,161.22	25,000.00	25,340.18	20,000.00	25,000.00	25.0%
21022000 331302	.00	200.00	200.00	100.00	200.00	100.0%
21022000 331400	6,287.36	12,000.00	15,856.09	12,000.00	22,000.00	83.3%
21022000 332000	661.15	1,000.00	1,177.52	1,177.00	2,000.00	69.9%
21022000 332100	4,650.55	16,900.00	19,745.72	17,000.00	18,000.00	5.9%
21022000 441000	213.00	213.00	213.00	213.00	213.00	.0%
21022000 441100	1,963.05	2,105.00	2,905.00	2,500.00	2,000.00	-20.0%
21022000 441101	5,147.10	6,000.00	6,000.00	5,700.00	6,500.00	14.0%
21022000 441102	552.00	552.00	727.00	727.00	800.00	10.0%
21022000 441103	3,666.92	3,700.00	3,700.00	3,617.00	4,000.00	10.6%
21022000 442101	100,471.87	120,000.00	120,000.00	110,000.00	120,000.00	9.1%
21022000 442102	10,056.10	17,820.00	17,820.00	17,820.00	17,820.00	.0%
21022000 442105	5,661.38	7,350.00	6,811.75	5,800.00	6,200.00	6.9%
21022000 442205	.00	.00	538.25	538.00	1,000.00	85.9%
21022000 443101	322.87	360.00	360.00	360.00	360.00	.0%
21022000 443104	528.00	576.00	576.00	576.00	576.00	.0%
21022000 446100	14,961.92	15,711.00	15,711.00	12,558.00	13,325.00	6.1%
21022000 446200	248.00	261.00	261.00	200.00	210.00	5.0%
21022000 448500	6.00	.00	.00	.00	.00	.0%
21022000 551300	48,015.00	.00	56,800.00	56,800.00	.00	-100.0%

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

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bgnyrpts

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21022000 551400	.00	.00	.00	.00	.00	.0%
21022000 761600	575.00	.00	.00	.00	.00	.0%
TOTAL PUBLIC BUILDING	307,199.62	328,087.00	393,824.55	362,873.00	341,749.00	-5.8%

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

P 43
bgvyrpts

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21030000 HEALTH DEPARTMENT						
21030000 111100 SALARIES	607,020.44	643,713.00	643,713.00	637,469.00	676,677.00	6.2%
21030000 111101 OT	.00	.00	.00	.00	.00	.0%
21030000 111102 CALL OUT	.00	.00	.00	.00	.00	.0%
21030000 111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
21030000 111105 LONGEVITY	8,270.00	8,260.00	8,260.00	8,260.00	9,220.00	11.6%
21030000 111500 PARTTIME	69,147.94	73,815.00	73,815.00	66,830.00	77,038.00	15.3%
21030000 212100 OPERS	95,733.51	101,610.00	101,610.00	99,758.00	106,811.00	7.1%
21030000 212200 BWC	18,822.00	19,960.00	19,960.00	19,596.00	22,889.00	16.8%
21030000 212400 MED INS	189,019.90	194,367.00	186,142.00	138,717.00	185,212.00	33.5%
21030000 212500 LIFE INS	522.56	574.00	574.00	543.00	585.00	7.7%
21030000 212602 SAFETY	.00	.00	25.00	24.00	.00	-100.0%
21030000 212900 MEDICARE	9,398.95	10,524.00	10,524.00	9,939.00	11,063.00	11.3%
21030000 311100 OFF SUPP	725.73	800.00	800.00	800.00	925.00	15.6%
21030000 311101 CONT OFF	1,425.27	1,800.00	1,800.00	1,800.00	1,800.00	.0%
21030000 311102 PRINTING	1,424.90	1,800.00	1,800.00	1,590.00	1,800.00	13.2%
21030000 321100 ENVIR HEAL	125.05	4,740.00	5,990.00	5,990.00	350.00	-94.2%
21030000 321101 OP CLINIC	132,717.08	120,000.00	247,804.48	247,805.00	247,000.00	-.3%
21030000 321200 JAN SUPP	23.60	25.00	25.00	25.00	25.00	.0%
21030000 321201 JAN CHEMS	170.86	300.00	300.00	150.00	250.00	66.7%
21030000 321202 JAN PAPER	318.75	400.00	400.00	350.00	400.00	14.3%
21030000 321401 FUEL	4,507.86	5,650.00	5,650.00	4,875.00	5,320.00	9.1%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21030000 321500	1,238.50	275.00	275.00	190.00	300.00	57.9%
21030000 321501	2,992.00	3,000.00	1,178.00	1,178.00	3,000.00	154.7%
21030000 321600	200.00	200.00	200.00	200.00	200.00	.0%
21030000 331200	2,429.23	1,200.00	2,560.79	2,560.00	1,000.00	-60.9%
21030000 331300	56.00	350.00	103.00	103.00	400.00	288.3%
21030000 331301	2,322.20	2,660.00	2,660.00	2,300.00	2,000.00	-13.0%
21030000 332000	1,022.75	350.00	500.00	500.00	350.00	-30.0%
21030000 332100	6,878.46	3,500.00	8,590.00	8,590.00	3,370.00	-60.8%
21030000 332300	910.89	3,400.00	56.00	56.00	250.00	346.4%
21030000 332301	959.28	500.00	660.00	660.00	500.00	-24.2%
21030000 332302	.00	.00	.00	.00	1,000.00	.0%
21030000 441000	112.50	270.00	270.00	270.00	120.00	-55.6%
21030000 441100	7,100.00	7,300.00	1,750.00	1,700.00	3,100.00	82.4%
21030000 441101	2,600.00	2,600.00	2,645.00	2,600.00	2,700.00	3.8%
21030000 441103	473.64	480.00	480.00	480.00	480.00	.0%
21030000 441104	.00	90.00	90.00	.00	90.00	.0%
21030000 441200	77,618.54	83,113.00	83,113.00	81,830.00	83,110.00	1.6%
21030000 441201	11,903.00	12,500.00	12,500.00	12,132.00	12,764.00	5.2%
21030000 441500	15,822.00	17,815.00	17,815.00	17,815.00	13,784.00	-22.6%
21030000 441700	1,557.03	1,800.00	1,800.00	1,650.00	1,800.00	9.1%
21030000 442101	403.26	510.00	510.00	510.00	525.00	2.9%
21030000 443101	1,807.58	2,000.00	2,000.00	1,900.00	2,000.00	5.3%

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

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bgnyrpts
FOR PERIOD 13

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21030000 443102	2,524.87	2,800.00	2,800.00	2,800.00	2,850.00	1.8%
21030000 443103	.00	150.00	150.00	50.00	150.00	200.0%
21030000 443104	199.50	576.00	576.00	550.00	1,152.00	109.5%
21030000 445100	47.83	50.00	50.00	50.00	50.00	.0%
21030000 445101	.00	40.00	40.00	.00	.00	.0%
21030000 446100	2,063.26	2,065.00	2,110.01	2,110.00	2,422.00	14.8%
21030000 446200	1,386.00	1,456.00	1,456.00	1,264.00	1,328.00	5.1%
21030000 446300	3,518.00	3,518.00	3,518.00	3,515.00	3,690.00	5.0%
21030000 447100	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	.0%
21030000 448100	1,031.43	3,035.00	3,410.00	3,188.00	3,175.00	-.4%
21030000 448101	1,325.00	1,750.00	2,900.00	2,900.00	2,350.00	-19.0%
21030000 448102	1,780.68	2,000.00	1,909.99	1,955.00	2,000.00	2.3%
21030000 448600	278.26	300.00	300.00	100.00	300.00	200.0%
21030000 448802	295.00	.00	.00	.00	.00	.0%
21030000 448900	.00	.00	.00	.00	100.00	.0%
21030000 551300	.00	.00	58,750.00	58,750.00	.00	-100.0%

TOTAL HEALTH DEPARTMENT 1,334,231.09 1,391,991.00 1,568,918.27 1,500,977.00 1,541,775.00 2.7%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21032000 ZONING						
21032000 111100 SALARIES	65,730.24	67,046.00	67,046.00	66,981.00	72,410.00	8.1%
21032000 111101 OT	.00	.00	.00	.00	.00	.0%
21032000 111102 CALLOUT	.00	.00	.00	.00	.00	.0%
21032000 111105 LONGEVITY	1,820.00	1,920.00	1,920.00	1,920.00	2,340.00	21.9%
21032000 212100 OPERS	9,457.13	9,656.00	9,656.00	9,646.00	10,465.00	8.5%
21032000 212200 BWC	1,857.61	1,897.00	1,897.00	1,895.00	2,243.00	18.4%
21032000 212400 MED INS	16,113.86	14,585.00	14,585.00	12,453.00	14,585.00	17.1%
21032000 212500 LIFE INS	44.16	45.00	45.00	44.00	45.00	2.3%
21032000 212800 ODJFS	11,674.00	.00	.00	.00	.00	.0%
21032000 212900 MEDICARE	956.79	1,000.00	1,000.00	985.00	1,086.00	10.3%
21032000 311100 OFF SUPP	30.10	150.00	150.00	45.00	150.00	233.3%
21032000 311101 CONT OFF	26.65	150.00	150.00	41.00	150.00	265.9%
21032000 311102 PRINTING	16.88	100.00	100.00	50.00	100.00	100.0%
21032000 321401 FUEL	946.25	1,000.00	1,000.00	820.00	1,000.00	22.0%
21032000 321500 MISC SUPP	.00	50.00	50.00	.00	50.00	.0%
21032000 331200 REM VEH	48.98	300.00	300.00	53.00	300.00	466.0%
21032000 332000 MISC TOOLS	.00	100.00	100.00	24.00	100.00	316.7%
21032000 441100 PROF SERV	.00	.00	.00	.00	2,500.00	.0%
21032000 441500 COMP SERV	4,652.00	5,238.00	5,238.00	5,238.00	4,204.00	-19.7%
21032000 441501 RADIO SRVS	225.00	208.00	208.00	208.00	46.00	-77.9%
21032000 443101 CO PHONE	514.95	640.00	640.00	497.00	640.00	28.8%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21032000 443102	77.54	120.00	120.00	91.00	122.00	34.1%
21032000 446200	259.00	420.00	420.00	420.00	441.00	5.0%
21032000 448100	200.00	250.00	250.00	185.00	250.00	35.1%
21032000 448101	.00	500.00	500.00	.00	500.00	.0%
21032000 448102	148.20	1,500.00	1,500.00	.00	1,500.00	.0%
21032000 448900	.00	.00	.00	.00	.00	.0%
21032000 551300	.00	.00	.00	.00	.00	.0%
TOTAL ZONING	114,799.34	106,875.00	106,875.00	101,596.00	115,227.00	13.4%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21034000 PARKS DEPARTMENT						
21034000 111100 SALARIES	106,324.17	203,971.00	203,971.00	155,372.00	187,018.00	20.4%
21034000 111101 OT	1,590.86	1,500.00	4,200.15	4,200.00	2,000.00	-52.4%
21034000 111102 CALLOUT	486.47	500.00	2,424.70	2,425.00	500.00	-79.4%
21034000 111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
21034000 111105 LONGEVITY	2,582.00	2,294.00	2,294.00	2,294.00	2,548.00	11.1%
21034000 111300 TEMP PTIME	14,702.01	33,029.00	31,904.15	25,653.00	33,029.00	28.8%
21034000 212100 OPERS	17,595.83	33,782.00	33,782.00	26,593.00	31,514.00	18.5%
21034000 212200 BWC	3,479.18	6,695.00	6,695.00	5,235.00	6,816.00	30.2%
21034000 212400 MED INS	49,464.43	75,395.00	75,395.00	36,924.00	51,238.00	38.8%
21034000 212500 LIFE INS	109.04	204.00	204.00	153.00	189.00	23.5%
21034000 212600 UNIFORMS	825.00	1,500.00	1,500.00	600.00	1,500.00	150.0%
21034000 212602 SAFETY	293.10	400.00	400.00	400.00	500.00	25.0%
21034000 212800 ODJFS	164.37	.00	.00	.00	.00	.0%
21034000 212900 MEDICARE	1,718.49	3,530.00	3,530.00	2,673.00	3,294.00	23.2%
21034000 311100 OFF SUPP	30.10	100.00	100.00	30.00	100.00	233.3%
21034000 311101 CONT OFF	45.77	100.00	100.00	50.00	100.00	100.0%
21034000 321102 FIRST AID	.00	50.00	50.00	25.00	50.00	100.0%
21034000 321103 PROP CHEM	2,954.25	3,500.00	3,268.00	2,200.00	3,500.00	59.1%
21034000 321200 JAN SUPP	1,070.91	100.00	350.00	260.00	350.00	34.6%
21034000 321201 JAN CHEMS	1,190.26	1,700.00	1,450.00	700.00	1,700.00	142.9%
21034000 321202 JAN PAPER	1,144.30	4,500.00	4,500.00	3,000.00	4,000.00	33.3%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21034000 321401	20,778.21	21,716.00	29,716.00	26,059.00	28,033.00	7.6%
21034000 321402	666.90	1,000.00	1,000.00	400.00	1,000.00	150.0%
21034000 321500	1,327.32	1,800.00	1,920.00	1,920.00	2,000.00	4.2%
21034000 321501	1,240.65	2,500.00	2,500.00	1,200.00	2,000.00	66.7%
21034000 321502	1,700.00	300.00	300.00	300.00	300.00	.0%
21034000 331100	.00	30.00	30.00	.00	429.00	.0%
21034000 331101	.00	.00	.00	.00	1,680.00	.0%
21034000 331200	2,465.33	4,000.00	7,000.00	7,000.00	6,000.00	-14.3%
21034000 331300	1,531.57	3,500.00	3,500.00	3,500.00	4,000.00	14.3%
21034000 331302	5,363.44	12,000.00	15,500.00	15,000.00	12,000.00	-20.0%
21034000 331400	2,219.05	39,500.00	31,475.45	31,475.00	39,500.00	25.5%
21034000 331401	190.00	500.00	500.00	500.00	3,000.00	500.0%
21034000 332000	1,644.01	2,500.00	2,600.00	2,600.00	2,500.00	-3.8%
21034000 332100	2,673.10	8,500.00	9,900.00	9,900.00	8,500.00	-14.1%
21034000 441100	300.00	7,000.00	5,296.00	5,296.00	7,000.00	32.2%
21034000 441103	2,314.55	2,690.00	2,714.55	2,715.00	2,851.00	5.0%
21034000 441104	60.00	300.00	384.00	384.00	850.00	121.4%
21034000 441501	562.00	520.00	520.00	520.00	319.00	-38.7%
21034000 442101	1,277.11	1,300.00	1,700.00	1,511.00	1,541.00	2.0%
21034000 442102	1,377.14	1,242.00	2,742.00	2,400.00	2,400.00	.0%
21034000 442201	15,142.51	15,741.00	15,741.00	14,312.00	14,598.00	2.0%
21034000 442205	6,732.78	6,420.00	7,741.00	7,741.00	7,288.00	-5.9%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21034000 443101	122.48	132.00	132.00	128.00	135.00	5.5%
21034000 443102	.00	10.00	10.00	.00	10.00	.0%
21034000 443104	633.60	634.00	634.00	634.00	576.00	-9.1%
21034000 446100	1,602.45	1,980.00	1,980.00	1,980.00	2,089.00	5.5%
21034000 446200	4,142.00	7,395.00	6,074.00	1,753.00	1,841.00	5.0%
21034000 447200	6.96	1,000.00	1,000.00	.00	1,000.00	.0%
21034000 448100	35.00	35.00	35.00	35.00	50.00	42.9%
21034000 448101	95.00	300.00	300.00	300.00	1,000.00	233.3%
21034000 448102	.00	100.00	100.00	.00	150.00	.0%
21034000 448500	168.92	170.00	170.00	.00	.00	.0%
21034000 448800	4,487.00	4,500.00	6,831.00	6,000.00	4,500.00	-25.0%
21034000 449000	.00	500.00	332.00	.00	500.00	.0%
21034000 551200	.00	.00	.00	.00	.00	.0%
21034000 551300	68,800.24	.00	137,000.00	137,000.00	.00	-100.0%
21034000 551400	.00	.00	.00	.00	.00	.0%
21034000 761600	60,064.57	.00	.00	.00	.00	.0%
TOTAL PARKS DEPARTMENT	415,494.43	522,665.00	673,496.00	551,350.00	489,586.00	-11.2%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21035000 RESERVOIR RECREATION						
21035000 331300 R&M EQUIP	.00	500.00	438.00	438.00	500.00	14.2%
21035000 331302 R&M NL EQ	.00	100.00	100.00	50.00	100.00	100.0%
21035000 331400 R&M B&G	.00	100.00	100.00	50.00	100.00	100.0%
21035000 441100 PROF SERV	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
21035000 442104 UT HWE	270.72	.00	.00	.00	.00	.0%
21035000 442204 OUT HWE	519.68	828.00	890.00	890.00	908.00	2.0%
21035000 446100 INS B & E	26.29	28.00	28.00	21.00	30.00	42.9%
21035000 447200 LEASE EQUI	1,140.00	1,425.00	1,425.00	1,140.00	1,425.00	25.0%
21035000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
21035000 761600 CIXFER OUT	.00	.00	.00	.00	.00	.0%
TOTAL RESERVOIR RECREATION	2,956.69	3,981.00	3,981.00	3,589.00	4,063.00	13.2%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21042000 RECREATION MAINTENANCE						
21042000 321103 PROP CHEM	.00	13,500.00	13,500.00	4,000.00	6,000.00	50.0%
21042000 321401 FUEL	.00	2,000.00	2,000.00	2,000.00	2,000.00	.0%
21042000 321501 SUPP SPEC	.00	5,000.00	5,000.00	2,849.00	4,000.00	40.4%
21042000 331300 R&M EQUIP	.00	3,000.00	3,000.00	600.00	2,000.00	233.3%
21042000 331302 R&M NL EQ	.00	2,500.00	2,500.00	600.00	2,500.00	316.7%
21042000 331400 R&M B&G	.00	40,000.00	40,000.00	36,000.00	30,000.00	-16.7%
21042000 331401 R&M SCAPE	.00	5,000.00	5,000.00	2,207.00	2,600.00	17.8%
21042000 332100 SMALL EQ	.00	2,000.00	2,000.00	2,000.00	5,000.00	150.0%
21042000 441100 PROF SERV	.00	103,634.00	81,634.00	78,000.00	80,000.00	2.6%
TOTAL RECREATION MAINTENANCE	.00	176,634.00	154,634.00	128,256.00	134,100.00	4.6%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21044400 RECREATION FUNCTIONS						
21044400 111100 SALARIES	174,211.20	147,734.00	147,734.00	147,734.00	170,000.00	15.1%
21044400 111101 OT	2,898.06	2,500.00	3,500.00	3,500.00	2,500.00	-28.6%
21044400 111102 CALLOUT	.00	.00	.00	.00	.00	.0%
21044400 111105 LONGEVITY	780.00	780.00	780.00	780.00	780.00	.0%
21044400 111300 TEMP PTIME	81,102.44	64,000.00	82,080.00	82,050.00	13,572.00	-83.5%
21044400 111500 PARTTIME	.00	.00	.00	.00	70,000.00	.0%
21044400 212100 OPERS	36,259.11	30,102.00	32,769.00	32,769.00	35,960.00	9.7%
21044400 212200 BWC	7,122.63	5,913.00	6,895.00	6,437.00	7,706.00	19.7%
21044400 212400 MED INS	23,791.62	23,304.00	22,150.00	16,592.00	26,798.00	61.5%
21044400 212500 LIFE INS	176.64	133.00	133.00	133.00	158.00	18.8%
21044400 212601 OUTERWEAR	.00	400.00	400.00	400.00	500.00	25.0%
21044400 212800 ODJFS	7,483.67	.00	229.42	230.00	.00	-100.0%
21044400 212900 MEDICARE	3,719.12	3,119.00	3,394.00	3,394.00	3,725.00	9.8%
21044400 311100 OFF SUPP	120.40	300.00	400.00	400.00	400.00	.0%
21044400 311101 CONT OFF	206.87	480.00	705.00	480.00	500.00	4.2%
21044400 311102 PRINTING	.00	.00	.00	.00	.00	.0%
21044400 320900 CONS FTBAL	1,249.26	.00	.00	.00	.00	.0%
21044400 320902 CONS PLEX	26,665.50	32,000.00	30,765.00	32,000.00	34,000.00	6.3%
21044400 320903 CONC CUBE	30,196.08	38,000.00	38,000.00	36,000.00	38,000.00	5.6%
21044400 320904 PRO SHOP	573.53	1,000.00	1,000.00	1,000.00	1,200.00	20.0%
21044400 321100 CHEM SUPP	149.85	300.00	300.00	100.00	100.00	.0%

FOR PERIOD 13

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21044400 321101	10,390.00	.00	.00	.00	.00	.0%
21044400 321102	14.42	500.00	500.00	500.00	350.00	-30.0%
21044400 321103	149.85	200.00	200.00	.00	.00	.0%
21044400 321200	2,399.07	3,200.00	940.00	350.00	350.00	.0%
21044400 321201	587.06	300.00	1,500.00	1,500.00	1,600.00	6.7%
21044400 321202	567.06	600.00	1,800.74	1,800.00	1,900.00	5.6%
21044400 321401	4,353.94	3,500.00	5,000.00	4,388.00	4,000.00	-8.8%
21044400 321402	103.04	75.00	75.00	25.00	25.00	.0%
21044400 321500	4,546.86	4,000.00	4,000.00	3,000.00	3,500.00	16.7%
21044400 321501	11,320.10	2,000.00	2,850.00	2,820.00	3,500.00	24.1%
21044400 321502	.00	1,500.00	1,500.00	1,500.00	2,200.00	46.7%
21044400 321503	.00	.00	.00	.00	1,000.00	.0%
21044400 331200	897.25	500.00	500.00	500.00	500.00	.0%
21044400 331300	7,821.83	4,000.00	3,200.00	2,800.00	3,000.00	7.1%
21044400 331301	305.69	200.00	400.00	.00	200.00	.0%
21044400 331302	4,494.18	4,500.00	5,400.00	5,000.00	5,000.00	.0%
21044400 331400	3,728.55	7,500.00	7,200.00	5,000.00	15,000.00	200.0%
21044400 331401	1,814.71	.00	.00	.00	.00	.0%
21044400 332000	5,881.96	2,000.00	2,000.00	2,000.00	2,000.00	.0%
21044400 332100	4,142.13	25,000.00	18,064.00	15,000.00	32,000.00	113.3%
21044400 332300	606.68	780.00	2,500.00	2,500.00	3,000.00	20.0%
21044400 332301	.00	200.00	2,800.00	2,550.00	2,500.00	-2.0%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21044400 332302	44.09	1,500.00	100.00	100.00	1,500.00	1400.0%
21044400 332304	21,716.32	22,000.00	18,643.00	18,643.00	22,000.00	18.0%
21044400 332305	13,025.82	16,000.00	13,634.00	13,641.00	15,000.00	10.0%
21044400 332306	.00	100.00	100.00	100.00	200.00	100.0%
21044400 332311	95.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
21044400 332314	876.80	2,500.00	.00	.00	.00	.0%
21044400 332315	40.50	500.00	500.00	500.00	500.00	.0%
21044400 441000	303.00	314.00	314.00	304.00	314.00	3.3%
21044400 441100	5,102.42	10,000.00	5,200.00	5,200.00	7,200.00	38.5%
21044400 441102	700.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
21044400 441103	2,735.56	4,000.00	3,400.00	3,400.00	3,500.00	2.9%
21044400 441104	.00	.00	760.00	760.00	1,260.00	65.8%
21044400 441400	60.75	.00	.00	.00	.00	.0%
21044400 441500	8,627.00	10,994.00	10,994.00	10,994.00	8,823.00	-19.7%
21044400 441700	525.00	1,000.00	1,020.00	925.00	2,000.00	116.2%
21044400 442101	62,989.84	70,000.00	70,000.00	68,000.00	67,225.00	-1.1%
21044400 442102	14,582.28	16,000.00	19,836.00	19,836.00	20,233.00	2.0%
21044400 442105	11,688.82	15,000.00	15,847.00	15,847.00	16,164.00	2.0%
21044400 442201	23,042.01	25,000.00	28,858.00	28,858.00	29,435.00	2.0%
21044400 442205	5,526.00	12,500.00	10,500.00	10,500.00	10,710.00	2.0%
21044400 443101	1,514.79	1,850.00	1,850.00	1,850.00	1,850.00	.0%
21044400 443102	32.94	100.00	130.00	130.00	130.00	.0%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COOUNCIL CHANGE	PCT CHANGE
21044400 445100	2,408.71	6,000.00	6,000.00	6,000.00	10,000.00	66.7%
21044400 446100	3,298.08	3,298.00	2,564.00	2,564.00	3,298.00	28.6%
21044400 446200	676.00	1,000.00	373.00	373.00	627.00	68.1%
21044400 446400	.00	.00	533.00	533.00	.00	-100.0%
21044400 447200	3,792.85	4,100.00	4,100.00	4,100.00	4,100.00	.0%
21044400 448500	32.92	50.00	50.00	.00	.00	.0%
21044400 448501	9,066.83	10,000.00	10,000.00	10,000.00	10,000.00	.0%
21044400 448600	.00	.00	1,050.00	100.00	625.00	525.0%
21044400 448602	.00	.00	.00	.00	.00	.0%
21044400 448900	.00	.00	.00	.00	.00	.0%
21044400 449200	-53.55	100.00	100.00	100.00	100.00	.0%
21044400 551300	52,282.23	.00	68,626.00	68,626.00	.00	-100.0%
21044400 551400	.00	.00	.00	.00	.00	.0%
21044400 761600	36,717.77	.00	50,000.00	50,000.00	.00	-100.0%
TOTAL RECREATION FUNCTIONS	742,281.14	646,526.00	778,746.16	759,216.00	726,318.00	-4.3%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21046000 CEMETERY DEPARTMENT						
21046000 111100 SALARIES	117,450.28	120,290.00	120,290.00	120,267.00	123,899.00	3.0%
21046000 111101 OT	923.27	500.00	2,062.11	2,062.00	750.00	-63.6%
21046000 111102 CALLOUT	.00	.00	.00	.00	.00	.0%
21046000 111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
21046000 111105 LONGEVITY	2,620.00	2,600.00	2,600.00	2,600.00	3,020.00	16.2%
21046000 111300 TEMP PTIME	26,033.20	28,000.00	25,758.89	20,070.00	28,000.00	39.5%
21046000 212100 OPERS	20,596.27	22,159.00	22,159.00	20,300.00	21,795.00	7.4%
21046000 212200 BWC	4,060.24	4,353.00	4,353.00	3,990.00	4,760.00	19.3%
21046000 212400 MED INS	43,310.01	43,067.00	43,067.00	35,889.00	43,067.00	20.0%
21046000 212500 LIFE INS	106.60	111.00	111.00	111.00	113.00	1.8%
21046000 212600 UNIFORMS	525.00	600.00	600.00	600.00	700.00	16.7%
21046000 212602 SAFETY	85.75	400.00	400.00	400.00	400.00	.0%
21046000 212800 ODJFS	917.30	.00	1,679.00	1,679.00	.00	-100.0%
21046000 212900 MEDICARE	2,050.19	2,313.00	2,313.00	2,120.00	2,301.00	8.5%
21046000 311100 OFF SUPP	30.10	100.00	100.00	100.00	150.00	50.0%
21046000 311101 CONT OFF	159.76	250.00	153.81	154.00	250.00	62.3%
21046000 321102 FIRST AID	.00	100.00	.00	50.00	100.00	100.0%
21046000 321103 PROP CHEM	.00	500.00	379.57	380.00	1,500.00	294.7%
21046000 321200 JAN SUPP	.00	300.00	.00	.00	300.00	.0%
21046000 321201 JAN CHEMS	.00	400.00	186.62	187.00	400.00	113.9%
21046000 321202 JAN PAPER	.00	400.00	400.00	200.00	400.00	100.0%

FOR PERIOD 13

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21046000 321401	6,670.62	6,133.00	10,283.00	8,100.00	6,150.00	-24.1%
21046000 321402	300.00	500.00	500.00	400.00	500.00	25.0%
21046000 321500	66.19	300.00	400.00	400.00	500.00	25.0%
21046000 321501	1,965.79	3,000.00	2,500.00	2,500.00	3,000.00	20.0%
21046000 331100	.00	50.00	50.00	25.00	125.00	400.0%
21046000 331101	.00	.00	.00	.00	480.00	.0%
21046000 331200	875.86	1,200.00	1,200.00	500.00	1,200.00	140.0%
21046000 331300	.00	1,000.00	1,000.00	1,000.00	1,200.00	20.0%
21046000 331301	73.67	100.00	180.00	139.00	247.00	77.7%
21046000 331302	876.94	3,000.00	1,987.90	1,988.00	3,000.00	50.9%
21046000 331400	553.16	1,200.00	849.48	850.00	3,500.00	311.8%
21046000 331401	.00	200.00	186.00	186.00	550.00	195.7%
21046000 331600	.00	.00	.00	.00	10,000.00	.0%
21046000 332000	101.70	1,000.00	1,000.00	1,000.00	1,200.00	20.0%
21046000 332100	763.10	4,700.00	3,950.00	3,950.00	8,000.00	102.5%
21046000 441100	.00	400.00	.00	.00	400.00	.0%
21046000 441103	596.52	800.00	750.29	597.00	800.00	34.0%
21046000 441104	.00	200.00	60.00	.00	900.00	.0%
21046000 441500	4,273.00	4,812.00	4,812.00	4,812.00	3,861.00	-19.8%
21046000 441501	337.00	312.00	312.00	312.00	91.00	-70.8%
21046000 441700	2,396.00	2,400.00	2,396.00	2,396.00	2,400.00	.2%
21046000 442101	3,726.09	3,646.00	5,236.00	4,088.00	4,170.00	2.0%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
21046000 442102	1,533.39	1,639.00	2,663.00	2,663.00	2,663.00	.0%
21046000 442105	3,514.82	3,695.00	3,695.00	3,564.00	3,745.00	5.1%
21046000 443101	373.79	390.00	390.00	390.00	410.00	5.1%
21046000 443102	8.48	20.00	20.00	9.00	20.00	122.2%
21046000 443104	528.00	576.00	576.00	576.00	576.00	.0%
21046000 445101	516.38	550.00	516.00	516.00	550.00	6.6%
21046000 446100	863.01	953.00	909.53	910.00	1,005.00	10.4%
21046000 446200	760.00	838.00	541.80	542.00	570.00	5.2%
21046000 447200	.00	200.00	.00	.00	200.00	.0%
21046000 448101	.00	.00	.00	.00	200.00	.0%
21046000 448102	.00	.00	.00	.00	50.00	.0%
21046000 448200	3,750.00	6,800.00	9,000.00	8,250.00	9,750.00	18.2%
21046000 448500	10.00	20.00	.00	.00	20.00	.0%
21046000 448900	.00	.00	.00	.00	.00	.0%
21046000 551300	8,150.76	.00	35,000.00	35,000.00	.00	-100.0%
21046000 761600	16,849.24	.00	.00	.00	.00	.0%
TOTAL CEMETERY DEPARTMENT	279,301.48	277,077.00	317,577.00	296,822.00	303,938.00	2.4%
TOTAL GENERAL FUND	26,014,979.85	25,347,651.00	27,378,112.70	25,600,609.00	26,179,169.00	2.3%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SC&M FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
22040000 SC&M STREETS						
22040000 111100 SALARIES	987,526.33	1,006,139.00	1,036,518.00	1,036,518.00	1,114,721.00	7.5%
22040000 111101 OT	10,421.13	12,000.00	32,265.24	32,266.00	17,000.00	-47.3%
22040000 111102 CALL OUT	1,192.71	1,500.00	25,011.01	25,011.00	3,000.00	-88.0%
22040000 111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
22040000 111105 LONGEVITY	22,688.00	23,842.00	23,842.00	23,782.00	26,692.00	12.2%
22040000 111300 TEMP PTIME	23,335.62	28,000.00	26,474.75	21,976.00	28,840.00	31.2%
22040000 212100 OPERS	146,322.57	150,008.00	159,538.00	159,538.00	166,636.00	4.4%
22040000 212200 BWC	28,896.85	29,467.00	31,464.00	31,464.00	35,966.00	14.3%
22040000 212400 MED INS	376,942.73	334,072.00	290,882.00	283,811.00	359,227.00	26.6%
22040000 212500 LIFE INS	850.90	915.00	962.00	962.00	1,026.00	6.7%
22040000 212600 UNIFORMS	5,250.00	6,000.00	6,000.00	6,000.00	7,700.00	28.3%
22040000 212602 SAFETY	1,717.30	3,500.00	3,500.00	3,000.00	4,000.00	33.3%
22040000 212900 MEDICARE	14,174.91	15,649.00	16,635.00	16,635.00	17,396.00	4.6%
22040000 311100 OFF SUPP	191.44	250.00	255.00	255.00	805.00	215.7%
22040000 311101 CONT OFF	266.97	350.00	350.00	300.00	350.00	16.7%
22040000 311102 PRINTING	.00	100.00	100.00	100.00	100.00	.0%
22040000 321102 FIRST AID	.00	250.00	250.00	100.00	250.00	150.0%
22040000 321103 PROP CHEM	.00	200.00	200.00	.00	200.00	.0%
22040000 321200 JAN SUPP	2,667.26	2,500.00	2,500.00	2,500.00	2,600.00	4.0%
22040000 321201 JAN CHEMS	.00	1,000.00	1,000.00	500.00	1,000.00	100.0%
22040000 321202 JAN PAPER	180.00	1,000.00	1,000.00	500.00	1,000.00	100.0%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

SCM&R FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
22040000 321401	91,341.04	92,697.00	152,240.93	136,993.00	92,700.00	-32.3%
22040000 321402	3,635.50	3,700.00	6,318.12	6,316.00	5,000.00	-20.8%
22040000 321500	2,925.85	4,500.00	5,057.00	5,057.00	5,000.00	-1.1%
22040000 321501	26,837.54	50,000.00	51,356.52	51,357.00	221,025.00	330.4%
22040000 321502	31,577.14	35,000.00	34,677.74	30,000.00	35,000.00	16.7%
22040000 331100	.00	100.00	100.00	100.00	4,665.00	4565.0%
22040000 331101	.00	.00	.00	.00	16,800.00	.0%
22040000 331200	54,849.64	71,500.00	163,000.00	163,000.00	140,000.00	-14.1%
22040000 331300	1,683.09	6,000.00	6,000.00	5,500.00	6,500.00	18.2%
22040000 331301	309.18	300.00	600.00	490.00	801.00	63.5%
22040000 331302	20,956.53	44,500.00	52,000.00	52,000.00	53,000.00	1.9%
22040000 331400	2,536.72	2,500.00	2,500.00	2,000.00	5,000.00	150.0%
22040000 331600	10,150.74	20,000.00	14,524.95	12,338.00	20,000.00	62.1%
22040000 331700	18,040.37	30,000.00	1,111.50	1,000.00	30,000.00	2900.0%
22040000 331800	.00	1,000.00	1,000.00	.00	1,000.00	.0%
22040000 332000	2,462.94	9,000.00	9,000.00	8,500.00	12,000.00	41.2%
22040000 332100	35,073.94	21,000.00	20,929.68	20,000.00	27,000.00	35.0%
22040000 441100	1,905.63	2,000.00	2,000.00	1,000.00	2,000.00	100.0%
22040000 441103	1,008.01	1,200.00	1,222.26	1,223.00	1,300.00	6.3%
22040000 441104	1,129.00	550.00	808.98	777.00	1,100.00	41.6%
22040000 441400	.00	550.00	550.00	300.00	500.00	66.7%
22040000 441500	4,652.00	5,664.00	5,664.00	5,664.00	4,546.00	-19.7%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SCM&R FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
22040000 441501	6,178.00	5,722.00	5,722.00	5,722.00	3,190.00	-44.3%
22040000 441700	.00	.00	.00	.00	4,800.00	.0%
22040000 442101	17,531.54	17,885.00	19,312.00	19,312.00	21,905.00	13.4%
22040000 442102	8,685.22	11,343.00	12,455.00	12,455.00	12,455.00	.0%
22040000 442105	4,108.56	4,305.00	4,692.00	4,692.00	4,927.00	5.0%
22040000 443101	489.95	500.00	500.00	500.00	525.00	5.0%
22040000 443102	51.08	50.00	50.00	45.00	50.00	11.1%
22040000 443103	.00	.00	70.32	71.00	75.00	5.6%
22040000 443104	1,718.40	1,671.00	1,671.00	1,671.00	1,728.00	3.4%
22040000 446100	3,329.23	3,500.00	4,712.17	4,713.00	4,949.00	5.0%
22040000 446200	18,059.00	18,962.00	18,074.83	9,444.00	9,917.00	5.0%
22040000 447200	21.42	850.00	840.00	225.00	850.00	277.8%
22040000 448100	228.00	250.00	260.00	225.00	250.00	11.1%
22040000 448101	195.00	1,600.00	1,600.00	690.00	2,200.00	218.8%
22040000 448102	.00	300.00	300.00	.00	500.00	.0%
22040000 448500	2,333.04	3,000.00	3,000.00	2,286.00	2,500.00	9.4%
22040000 448501	940.59	1,200.00	875.00	682.00	1,000.00	46.6%
22040000 449000	1,392.31	3,000.00	3,000.00	2,000.00	3,000.00	50.0%
22040000 551300	199,264.96	.00	378,370.00	378,370.00	.00	-100.0%
22040000 761600	9,510.04	.00	.00	.00	.00	.0%
TOTAL SCM&R STREETS	2,207,735.92	2,092,641.00	2,644,913.00	2,591,936.00	2,548,267.00	-1.7%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SC&R FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
22043200 TRAFFIC - SIGNALS						
22043200 111100 SALARIES	99,525.84	109,354.00	109,354.00	106,030.00	109,807.00	3.6%
22043200 111101 OT	.00	500.00	500.00	.00	500.00	.0%
22043200 111102 CALL OUT	.00	1,000.00	1,000.00	177.00	1,000.00	465.0%
22043200 111105 LONGEVITY	1,820.00	1,960.00	1,960.00	1,960.00	2,340.00	19.4%
22043200 212100 OPERS	14,188.33	16,245.00	16,245.00	15,144.00	15,911.00	5.1%
22043200 212200 BWC	2,803.54	3,191.00	3,191.00	3,000.00	3,465.00	15.5%
22043200 212400 MED INS	8,763.04	8,976.00	8,976.00	5,043.00	5,908.00	17.2%
22043200 212500 LIFE INS	88.32	89.00	89.00	89.00	90.00	1.1%
22043200 212600 UNIFORMS	600.00	600.00	600.00	600.00	700.00	16.7%
22043200 212602 SAFETY	142.75	175.00	175.00	175.00	200.00	14.3%
22043200 212900 MEDICARE	1,481.39	1,683.00	1,683.00	1,589.00	1,675.00	5.4%
22043200 311100 OFF SUPP	94.60	61.00	61.00	30.00	60.00	100.0%
22043200 311101 CONT OFF	16.55	80.00	80.00	80.00	80.00	.0%
22043200 321102 FIRST AID	.00	25.00	25.00	.00	25.00	.0%
22043200 321103 PROP CHEM	.00	150.00	150.00	.00	100.00	.0%
22043200 321200 JAN SUPP	.00	200.00	150.00	100.00	150.00	50.0%
22043200 321201 JAN CHEMS	.00	175.00	175.00	100.00	150.00	50.0%
22043200 321202 JAN PAPER	.00	300.00	300.00	150.00	200.00	33.3%
22043200 321401 FUEL	5,246.75	4,934.00	7,434.00	5,426.00	5,764.00	6.2%
22043200 321402 OIL/OTHER	.00	400.00	400.00	200.00	250.00	25.0%
22043200 321500 MISC SUPP	1,956.74	2,600.00	2,600.00	2,000.00	2,600.00	30.0%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SCMR FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
22043200 321501	15,068.65	14,000.00	14,000.00	12,000.00	14,000.00	16.7%
22043200 331100	.00	50.00	50.00	.00	488.00	.0%
22043200 331101	.00	.00	.00	.00	1,440.00	.0%
22043200 331200	3,086.19	4,000.00	19,000.00	18,000.00	4,000.00	-77.8%
22043200 331300	7,945.36	6,000.00	6,000.00	6,000.00	6,200.00	3.3%
22043200 331302	.00	100.00	100.00	.00	100.00	.0%
22043200 331400	328.42	3,500.00	5,253.00	3,500.00	2,200.00	-37.1%
22043200 331600	2,268.97	4,500.00	4,730.90	4,700.00	4,700.00	.0%
22043200 332000	372.56	500.00	500.00	400.00	400.00	.0%
22043200 332100	13,108.42	30,000.00	26,921.10	26,922.00	33,000.00	22.6%
22043200 441100	925.00	1,800.00	.00	.00	1,000.00	.0%
22043200 441103	341.52	442.00	442.00	442.00	465.00	5.2%
22043200 441104	120.00	300.00	300.00	100.00	150.00	50.0%
22043200 441400	34.17	650.00	650.00	300.00	400.00	33.3%
22043200 441500	2,380.00	2,680.00	2,680.00	2,680.00	2,151.00	-19.7%
22043200 441501	786.00	728.00	728.00	728.00	273.00	-62.5%
22043200 442101	1,305.12	1,385.00	1,607.00	1,607.00	1,639.00	2.0%
22043200 442102	3,454.98	3,310.00	5,310.00	4,800.00	4,800.00	.0%
22043200 442105	509.92	490.00	490.00	475.00	500.00	5.3%
22043200 442201	18,747.65	19,605.00	25,811.90	22,137.00	22,580.00	2.0%
22043200 442204	445.29	452.00	487.00	486.00	495.00	1.9%
22043200 443101	351.88	355.00	367.00	365.00	384.00	5.2%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SCM&R FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
22043200 443102	.00	10.00	10.00	.00	10.00	.0%
22043200 443103	114.60	180.00	180.00	100.00	150.00	50.0%
22043200 443104	1,632.68	1,670.00	1,670.00	1,670.00	1,670.00	.0%
22043200 446100	1,872.71	1,967.00	1,967.00	1,967.00	2,066.00	5.0%
22043200 446200	1,289.00	1,354.00	1,354.00	497.00	522.00	5.0%
22043200 447100	1.00	1.00	1.00	1.00	1.00	.0%
22043200 447200	.00	250.00	250.00	.00	200.00	.0%
22043200 448101	.00	500.00	500.00	200.00	250.00	25.0%
22043200 448102	.00	200.00	200.00	50.00	100.00	100.0%
22043200 448500	4.00	10.00	10.00	.00	.00	.0%
22043200 551300	67,865.51	.00	210,000.00	210,000.00	.00	-100.0%
22043200 551400	.00	.00	.00	.00	.00	.0%
22043200 761600	2,134.49	.00	.00	.00	.00	.0%
TOTAL TRAFFIC - SIGNALS	283,221.94	253,687.00	486,717.90	462,020.00	257,309.00	-44.3%
TOTAL SCM&R FUND	2,490,957.86	2,346,328.00	3,131,630.90	3,053,956.00	2,805,576.00	-8.1%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

PERMISSIVE LICENSE FEES FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
22050000 CO PERMISSIVE LICENSE FEES						
22050000 761600 SIXFERS OU	220,142.37	.00	131,305.13	131,305.13	.00	-100.0%
TOTAL CO PERMISSIVE LICENSE	220,142.37	.00	131,305.13	131,305.13	.00	-100.0%
TOTAL PERMISSIVE LICENSE FEE	220,142.37	.00	131,305.13	131,305.13	.00	-100.0%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

STATE HIWAY IMPROVEMENT FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
22045000 SCM&R HIWAYS						
22045000 321501 PAINT/BEAD	31,773.00	19,200.00	13,520.50	13,521.00	21,200.00	56.8%
22045000 321502 SALT/TREAT	4,506.37	25,600.00	56,754.50	56,754.00	147,350.00	159.6%
22045000 331600 R&M STREET	27,175.00	30,000.00	.00	.00	30,000.00	.0%
22045000 442201 OUT AEP	13,751.76	14,329.00	19,597.00	19,597.00	16,320.00	-16.7%
22045000 442204 OUT HWE	3,021.60	3,838.00	3,838.00	2,830.00	2,890.00	2.1%
22045000 551400 OUT IMPROV	.00	.00	.00	.00	.00	.0%
TOTAL SCM&R HIWAYS	80,227.73	92,967.00	93,710.00	92,702.00	217,760.00	134.9%
TOTAL STATE HIWAY IMPROVEMEN	80,227.73	92,967.00	93,710.00	92,702.00	217,760.00	134.9%

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

LAW ENFORCEMENT TRUST FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
22060000 LAW ENFORCEMENT TRUST						
22060000 448100 PER DEV	50.00	75.00	75.00	75.00	75.00	.0%
22060000 448101 REG FEES	.00	250.00	250.00	.00	250.00	.0%
22060000 448102 MEAL/ROOM	.00	339.00	339.00	.00	264.00	.0%
TOTAL LAW ENFORCEMENT TRUST	50.00	664.00	664.00	75.00	589.00	685.3%
TOTAL LAW ENFORCEMENT TRUST	50.00	664.00	664.00	75.00	589.00	685.3%

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ACCOUNTS FOR:

DRUG LAW ENFORC TRUST FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
22065000 DRUG LAW ENFORCEMENT TRUST						
22065000 321100 CHEM SUPP	.00	375.00	375.00	.00	375.00	.0%
22065000 321500 MISC SUPP	.00	90.00	90.00	.00	90.00	.0%
22065000 441100 PROF SERV	601.00	116.00	116.00	.00	116.00	.0%
TOTAL DRUG LAW ENFORCEMENT T	601.00	581.00	581.00	.00	581.00	.0%
TOTAL DRUG LAW ENFORC TRUST	601.00	581.00	581.00	.00	581.00	.0%

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FOR PERIOD 13

ACCOUNTS FOR:

ID ALCOHOL TREATMENT FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
22070000 ID ALCOHOL TREATMENT						
22070000 321500 MISC SUPP	.00	10,000.00	10,000.00	.00	10,000.00	.0%
22070000 441100 PROF SERV	.00	10,000.00	10,000.00	.00	10,000.00	.0%
TOTAL ID ALCOHOL TREATMENT	.00	20,000.00	20,000.00	.00	20,000.00	.0%
TOTAL ID ALCOHOL TREATMENT F	.00	20,000.00	20,000.00	.00	20,000.00	.0%

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

ENFORCEMENT/EDUCATION FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
22075000 ENFORCEMENT/EDUCATION						
22075000 441100 PROF SERV	4,144.59	62,365.00	59,390.00	2,683.00	59,478.00	2116.8%
TOTAL ENFORCEMENT/EDUCATION	4,144.59	62,365.00	59,390.00	2,683.00	59,478.00	2116.8%
TOTAL ENFORCEMENT/EDUCATION	4,144.59	62,365.00	59,390.00	2,683.00	59,478.00	2116.8%

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

COURT SPECIAL PROJECTS FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
22079000 COURT SPECIAL PROJECTS						
22079000 111100 SALARIES	56,438.80	85,571.00	85,571.00	60,978.00	87,121.00	42.9%
22079000 111101 OT	10,065.34	12,000.00	12,000.00	11,784.00	13,000.00	10.3%
22079000 111102 CALLOUT	.00	.00	.00	.00	.00	.0%
22079000 212100 OPERS	9,310.59	13,660.00	13,660.00	10,187.00	14,017.00	37.6%
22079000 212200 BWC	1,828.85	2,684.00	2,684.00	2,038.00	3,052.00	49.8%
22079000 212400 MED INS	21,216.10	25,262.00	25,262.00	11,363.00	13,794.00	21.4%
22079000 212500 LIFE INS	44.16	89.00	89.00	89.00	68.00	-23.6%
22079000 212900 MEDICARE	935.30	1,444.00	1,444.00	1,075.00	1,475.00	37.2%
22079000 332000 MISC TOOLS	.00	1,000.00	1,000.00	.00	500.00	.0%
22079000 441100 PROF SERV	130,914.01	150,000.00	150,000.00	135,000.00	140,000.00	3.7%
22079000 443104 CELLULAR	1,320.00	1,980.00	1,980.00	1,320.00	1,600.00	21.2%
22079000 448100 PER DEV	.00	3,500.00	3,500.00	.00	.00	.0%
22079000 448101 REG FEES	.00	4,000.00	4,000.00	.00	.00	.0%
22079000 448102 MEAL REIMB	.00	4,000.00	4,000.00	500.00	.00	-100.0%
TOTAL COURT SPECIAL PROJECTS	232,073.15	305,190.00	305,190.00	234,334.00	274,627.00	17.2%
TOTAL COURT SPECIAL PROJECTS	232,073.15	305,190.00	305,190.00	234,334.00	274,627.00	17.2%

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

COURT COMPUTERIZATION FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
22080000 COURT COMPUTERIZATION						
22080000 331300 R&M EQUIP	.00	.00	.00	.00	4,000.00	.0%
22080000 332100 SMALL EQ	6,656.50	15,000.00	17,500.00	17,042.00	20,000.00	17.4%
22080000 441500 COMP SERV	31,568.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%
22080000 441700 SOFTWARE	11,731.50	21,000.00	21,220.00	20,000.00	30,000.00	50.0%
22080000 551300 OUT EQUIP	11,448.00	15,000.00	15,000.00	12,000.00	15,000.00	25.0%
TOTAL COURT COMPUTERIZATION	61,404.00	61,000.00	63,720.00	59,042.00	79,000.00	33.8%
TOTAL COURT COMPUTERIZATION	61,404.00	61,000.00	63,720.00	59,042.00	79,000.00	33.8%

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

METRICH DRUG LAW ENFORC FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
22081000 METRICH DRUG LAW ENFORCEMENT						
22081000 441100 PROF SERV	144.98	1,718.00	2,718.00	2,109.00	609.00	-71.1%
TOTAL METRICH DRUG LAW ENFOR	144.98	1,718.00	2,718.00	2,109.00	609.00	-71.1%
TOTAL METRICH DRUG LAW ENFOR	144.98	1,718.00	2,718.00	2,109.00	609.00	-71.1%

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

ALCOHOL MONITORING FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
22082000 ALCOHOL MONITORING						
22082000 332100 SMALL EQ	24,948.86	25,000.00	25,000.00	.00	16,000.00	.0%
22082000 441100 PROF SERV	18,179.44	11,950.00	11,950.00	.00	55,000.00	.0%
TOTAL ALCOHOL MONITORING	43,128.30	36,950.00	36,950.00	.00	71,000.00	.0%
TOTAL ALCOHOL MONITORING FUN	43,128.30	36,950.00	36,950.00	.00	71,000.00	.0%

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ACCOUNTS FOR:

MEDIATION SERVICES FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
22083000 MEDIATION SERVICES						
22083000 441100 PROF SERV	2,350.00	5,000.00	4,900.00	2,850.00	5,000.00	75.4%
22083000 448101 REG FEES	.00	750.00	850.00	790.00	1,000.00	26.6%
22083000 448102 MEAL/ROOM	.00	750.00	750.00	563.00	1,000.00	77.6%
22083000 761400 OPAFER OUT	.00	.00	.00	.00	.00	.0%
TOTAL MEDIATION SERVICES	2,350.00	6,500.00	6,500.00	4,203.00	7,000.00	66.5%
TOTAL MEDIATION SERVICES FUN	2,350.00	6,500.00	6,500.00	4,203.00	7,000.00	66.5%

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FOR PERIOD 13

ACCOUNTS FOR:

ELECTRONIC IMAGING FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
22084000 ELECTRONIC IMAGING						
22084000 111100 SALARIES	26,100.07	22,500.00	22,500.00	11,161.00	22,718.00	103.5%
22084000 111101 OT	.00	750.00	750.00	100.00	1,000.00	900.0%
22084000 111102 CALLOUT	.00	.00	.00	.00	.00	.0%
22084000 212100 OPERS	3,654.00	3,255.00	3,255.00	1,577.00	3,321.00	110.6%
22084000 212200 BWC	717.75	640.00	640.00	315.00	712.00	126.0%
22084000 212400 MED INS	15,834.06	10,881.00	10,881.00	4,685.00	6,108.00	30.4%
22084000 212500 LIFE INS	44.16	34.00	34.00	17.00	34.00	100.0%
22084000 212900 MEDICARE	353.32	338.00	338.00	164.00	344.00	109.8%
22084000 331301 R&M OFF	.00	1,000.00	1,000.00	400.00	1,000.00	150.0%
22084000 332000 MISC TOOLS	.00	1,000.00	1,000.00	.00	1,000.00	.0%
22084000 332100 SMALL EQ	.00	10,000.00	10,000.00	.00	12,000.00	.0%
22084000 441100 PROF SERV	.00	5,000.00	5,000.00	.00	5,000.00	.0%
22084000 441700 SOFTWARE	.00	35,000.00	35,000.00	.00	35,000.00	.0%
TOTAL ELECTRONIC IMAGING	46,703.36	90,398.00	90,398.00	18,419.00	88,237.00	379.1%
TOTAL ELECTRONIC IMAGING FUN	46,703.36	90,398.00	90,398.00	18,419.00	88,237.00	379.1%

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

LEGAL RESEARCH FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
22085000 LEGAL RESEARCH						
22085000 761600 CIXFER OUT	.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	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
22090000 SEVERANCE PAYOUT RESERVE FUND						
22090000 111103 RETIR SETT	179,860.34	30,000.00	157,100.00	155,000.00	70,000.00	-54.8%
22090000 212100 OPERS	.00	.00	.00	.00	.00	.0%
22090000 212200 BWC	4,946.16	800.00	3,200.00	800.00	.00	-100.0%
22090000 212300 OP&F	1,850.06	.00	2,500.00	.00	.00	.0%
22090000 212900 MEDICARE	1,129.28	.00	1,000.00	.00	.00	.0%
TOTAL SEVERANCE PAYOUT RESER	187,785.84	30,800.00	163,800.00	155,800.00	70,000.00	-55.1%
TOTAL SEVERANCE PAYOUT RESER	187,785.84	30,800.00	163,800.00	155,800.00	70,000.00	-55.1%

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

DEBT SERVICE FUND

2013
ACTUAL

2014
ORIG BUD

2014
REVISED BUD

2014
PROJECTION

2015
COUNCIL CHANGE

PCT
CHANGE

23035000 CRYSTAL/MELROSE DS

23035000 653100 DS PRINC

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

.0%

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

DEBT SERVICE FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
23045000 04 REFUNDING OF FIRE 96 ISSUE						
23045000 653100 DS PRINC	170,000.00	170,000.00	170,000.00	170,000.00	.00	-100.0%
23045000 653200 DS INT	34,225.00	27,650.00	27,650.00	27,650.00	.00	-100.0%
TOTAL 04 REFUNDING OF FIRE 9	204,225.00	197,650.00	197,650.00	197,650.00	.00	-100.0%

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ACCOUNTS FOR:

DEBT SERVICE FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
23045010 14FIRE REFUNDING OF 04						
23045010 441400 LEGAL SER	.00	.00	2,151.71	2,151.71	.00	-100.0%
23045010 653100 DS PRINC	.00	.00	382,000.00	382,000.00	194,000.00	-49.2%
23045010 653200 DS INT	.00	.00	10,896.07	921.07	3,748.80	307.0%
TOTAL 14FIRE REFUNDING OF 04	.00	.00	395,047.78	385,072.78	197,748.80	-48.6%

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

DEBT SERVICE FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
23056000 QEC ENERGY BONDS (2011 ISSUE)						
23056000 653100 DS PRINC	60,063.00	61,840.00	61,840.00	61,840.00	63,671.00	3.0%
23056000 653200 DS INT	13,587.05	11,828.38	11,828.38	11,828.38	9,997.92	-15.5%
23056000 761600 CIXFER OUT	19.19	.00	.00	.00	.00	.0%
TOTAL QEC ENERGY BONDS (2011	73,669.24	73,668.38	73,668.38	73,668.38	73,668.92	.0%

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ACCOUNTS FOR:

DEBT SERVICE FUND

	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
23056100 ENERGY BONDS SERIES B (2011)						
23056100 653100 DS PRINC	.00	.00	.00	.00	.00	.0%
23056100 653200 DS INT	27,972.27	27,972.28	27,972.28	27,972.28	27,972.28	.0%
23056100 761600 CIXFER OUT	16,989.23	.00	.00	17,118.41	.00	-100.0%
TOTAL ENERGY BONDS SERIES B	44,961.50	27,972.28	27,972.28	45,090.69	27,972.28	-38.0%

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ACCOUNTS FOR:

DEBT SERVICE FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
23060000 HRC LAND DS (2003 BOND ISSUE)						
23060000 653100 DS PRINC	90,000.00	90,000.00	.00	.00	.00	.0%
23060000 653200 DS INT	9,630.00	6,570.00	3,285.00	3,285.00	.00	-100.0%
23060000 761600 CIXFER OUT	.00	.00	93,285.00	93,285.00	.00	-100.0%
TOTAL HRC LAND DS (2003 BOND	99,630.00	96,570.00	96,570.00	96,570.00	.00	-100.0%

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ACCOUNTS FOR:

DEBT SERVICE FUND

	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
23060010 14HRC LAND REFUNDING OF 03						
23060010 441400 LEGAL SER	.00	.00	1,052.55	1,052.55	.00	-100.0%
23060010 653100 DS PRINC	.00	.00	277,000.00	277,000.00	100,000.00	-63.9%
23060010 653200 DS INT	.00	.00	2,147.81	2,147.81	960.00	-55.3%
TOTAL 14HRC LAND REFUNDING O	.00	.00	280,200.36	280,200.36	100,960.00	-64.0%

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ACCOUNTS FOR:

DEBT SERVICE FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
23060100 HRC REHAB DS (08 ISSUE)						
23060100 653100 DS PRINC	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	.0%
23060100 653200 DS INT	97,630.00	96,580.00	96,580.00	96,580.00	95,530.00	-1.1%
23060100 761600 CIXFER OUT	15,000.00	.00	15,000.00	15,000.00	.00	-100.0%
TOTAL HRC REHAB DS (08 ISSUE	142,630.00	126,580.00	141,580.00	141,580.00	125,530.00	-11.3%

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ACCOUNTS FOR:

DEBT SERVICE FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
23060200 CR236 LAND DS (08 ISSUE)						
23060200 653100 DS PRINC	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%
23060200 653200 DS INT	28,807.50	28,457.50	28,457.50	28,457.50	28,107.50	-1.2%
23060200 761600 CIXFER OUT	38,807.50	.00	38,457.50	38,457.50	.00	-100.0%
TOTAL CR236 LAND DS (08 ISSU	77,615.00	38,457.50	76,915.00	76,915.00	38,107.50	-50.5%

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

DEBT SERVICE FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
23060300 CR236 WIDEN DS (08 ISSUE)						
23060300 653100 DS PRINC	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	.0%
23060300 653200 DS INT	136,056.26	135,006.26	135,006.26	135,006.26	133,956.26	-.8%
23060300 761600 CIXFER OUT	166,056.26	.00	165,006.26	165,006.26	.00	-100.0%
TOTAL CR236 WIDEN DS (08 ISS	332,112.52	165,006.26	330,012.52	330,012.52	163,956.26	-50.3%

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

DEBT SERVICE FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
23060400 5-PLEX DS (08 ISSUE)						
23060400 653100 DS PRINC	175,000.00	180,000.00	180,000.00	180,000.00	190,000.00	5.6%
23060400 653200 DS INT	42,962.50	36,837.50	36,837.50	36,837.50	30,537.50	-17.1%
TOTAL 5-PLEX DS (08 ISSUE)	217,962.50	216,837.50	216,837.50	216,837.50	220,537.50	1.7%

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CITY OF FINDLAY - LIVE DATABASE
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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

DEBT SERVICE FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	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	1,207,488.88	957,425.04	1,851,136.94	1,858,280.35	963,164.38	-48.2%

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

MPITIF-CR236 (1)

2013 ACTUAL 2014 ORIG BUD 2014 REVISED BUD

2014 PROJECTION 2015 COUNCIL CHANGE PCT

23090000 MPITIF-CR236 (1)

23090000 761600 CIXFER OUT 72,941.39 .00 72,158.63 .00 -100.0%

TOTAL MPITIF-CR236 (1)

72,941.39

72,158.63

72,158.63

.00 -100.0%

TOTAL MPITIF-CR236 (1)

72,941.39

72,158.63

72,158.63

.00 -100.0%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

MUNI COURT IMPROVEMENT FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
24020000 MUNICIPAL COURT IMPROVEMENT						
24020000 311100 OFF SUPP	.00	300.00	300.00	.00	5,000.00	.0%
24020000 321100 CHEM SUPP	6,090.94	7,500.00	7,500.00	6,000.00	4,000.00	-33.3%
24020000 321500 MISC SUPP	513.20	500.00	500.00	500.00	250.00	-50.0%
24020000 331200 R&M VEH	21.43	3,000.00	3,000.00	2,000.00	1,000.00	-50.0%
24020000 331300 R&M EQUIP	3,495.00	3,500.00	3,500.00	.00	3,500.00	.0%
24020000 331301 R&M OFF	4,962.65	6,000.00	6,000.00	4,500.00	1,000.00	-77.8%
24020000 331400 R&M B&G	.00	20,000.00	20,000.00	.00	20,000.00	.0%
24020000 332000 MISC TOOLS	213.52	500.00	500.00	500.00	500.00	.0%
24020000 332100 SMALL EQ	.00	10,000.00	10,000.00	10,000.00	5,000.00	-50.0%
24020000 441100 PROF SERV	7,388.22	50,000.00	50,000.00	50,000.00	35,000.00	-30.0%
24020000 441101 CLEAN SER	5,762.72	8,000.00	8,000.00	8,000.00	.00	-100.0%
24020000 441700 SOFTWARE	.00	30,000.00	30,000.00	10,000.00	10,000.00	.0%
24020000 447200 LEASE EQ	6,610.00	15,000.00	15,000.00	7,000.00	.00	-100.0%
24020000 448100 PER DEV	2,194.80	3,000.00	3,000.00	3,000.00	1,000.00	-66.7%
24020000 448101 REG FEES	2,085.00	6,000.00	6,000.00	2,000.00	1,000.00	-50.0%
24020000 448102 MEAL REIMB	3,765.98	6,000.00	6,000.00	3,800.00	1,000.00	-73.7%
24020000 551200 OUT BLDG	.00	300,000.00	300,000.00	50,000.00	350,000.00	600.0%
24020000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
24020000 761600 SIXFER OUT	.00	.00	20,000.00	20,000.00	.00	-100.0%
TOTAL MUNICIPAL COURT IMPROV	43,103.46	469,300.00	489,300.00	177,300.00	438,250.00	147.2%
TOTAL MUNI COURT IMPROVEMENT	43,103.46	469,300.00	489,300.00	177,300.00	438,250.00	147.2%

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CITY OF FINDLAY - LIVE DATABASE
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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

AIRPORT FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25010000 AIRPORT						
25010000 111100 SALARIES	216,588.16	218,376.00	229,191.00	203,994.00	203,795.00	-1.1%
25010000 111101 OT	4,321.33	6,289.00	6,913.00	6,913.00	6,441.00	-6.8%
25010000 111102 CALL OUT	713.00	5,661.00	2,649.00	2,649.00	5,798.00	118.9%
25010000 111103 RETIR SETT	.00	.00	43,000.00	42,376.00	.00	-100.0%
25010000 111105 LONGEVITY	4,420.00	4,940.00	3,820.00	3,820.00	3,120.00	-18.3%
25010000 212100 OPERS	31,645.92	32,937.00	30,433.00	30,433.00	30,682.00	.8%
25010000 212200 BWC	6,226.02	6,470.00	7,083.00	7,190.00	6,657.00	-7.4%
25010000 212400 MED INS	49,194.20	59,450.00	53,451.00	53,451.00	71,086.00	33.0%
25010000 212500 LIFE INS	198.84	199.00	199.00	196.00	203.00	3.6%
25010000 212600 UNIFORMS	350.00	1,050.00	1,400.00	1,400.00	1,400.00	.0%
25010000 212602 SAFETY	.00	200.00	200.00	190.00	200.00	5.3%
25010000 212900 MEDICARE	3,189.84	3,427.00	3,660.00	3,798.00	3,225.00	-15.1%
25010000 311100 OFF SUPP	90.30	91.00	91.00	91.00	95.00	4.4%
25010000 311101 CONT OFF	227.02	275.00	275.00	275.00	275.00	.0%
25010000 311102 PRINTING	28.20	75.00	58.00	57.00	75.00	31.6%
25010000 320901 AV FUEL	665,635.50	690,975.00	699,565.00	698,718.00	705,460.00	1.0%
25010000 320902 AV OIL	4,505.04	5,000.00	5,000.00	3,629.00	9,000.00	148.0%
25010000 321101 OP CHEMS	.00	180.00	.00	.00	.00	.0%
25010000 321102 FIRST AID	.00	250.00	.00	.00	250.00	.0%
25010000 321103 PROP CHEM	425.01	800.00	769.00	769.00	800.00	4.0%
25010000 321200 JAN SUPP	50.07	25.00	.00	.00	25.00	.0%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

AIRPORT FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25010000 321201	131.65	150.00	150.00	140.00	150.00	7.1%
25010000 321202	353.87	400.00	400.00	334.00	400.00	19.8%
25010000 321401	11,617.53	15,500.00	15,500.00	14,505.00	16,044.00	10.6%
25010000 321402	689.53	600.00	400.00	393.00	500.00	27.2%
25010000 321500	1,067.67	1,200.00	900.00	832.00	1,200.00	44.2%
25010000 321501	4,376.37	4,800.00	5,453.00	5,454.00	6,000.00	10.0%
25010000 331100	.00	250.00	.00	.00	411.00	.0%
25010000 331101	.00	.00	.00	.00	960.00	.0%
25010000 331200	2,398.57	4,500.00	6,550.00	6,550.00	6,600.00	.8%
25010000 331300	2,568.69	5,000.00	3,000.00	3,032.00	5,000.00	64.9%
25010000 331301	71.07	80.00	179.00	114.00	275.00	141.2%
25010000 331302	2,604.91	2,500.00	1,300.00	2,049.00	2,500.00	22.0%
25010000 331400	23,752.44	33,000.00	26,306.75	22,986.00	20,000.00	-13.0%
25010000 331401	.00	.00	740.00	723.00	400.00	-44.7%
25010000 332000	325.56	400.00	270.00	153.00	400.00	161.4%
25010000 332100	3,083.85	2,000.00	2,000.00	2,000.00	2,000.00	.0%
25010000 441000	1,200.00	1,450.00	1,500.00	1,500.00	1,500.00	.0%
25010000 441100	1,225.50	2,000.00	1,875.00	1,674.00	1,700.00	1.6%
25010000 441103	474.60	475.00	475.00	475.00	475.00	.0%
25010000 441104	120.00	270.00	270.00	90.00	270.00	200.0%
25010000 441400	14,826.30	16,500.00	17,065.00	17,065.00	17,500.00	2.5%
25010000 441500	4,463.00	5,025.00	5,025.00	5,025.00	4,033.00	-19.7%

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

FOR PERIOD 13

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

AIRPORT FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25010000 441501	449.00	416.00	416.00	416.00	182.00	-56.3%
25010000 442100	3,755.40	4,800.00	7,400.00	7,378.00	7,500.00	1.7%
25010000 442101	12,511.87	14,100.00	14,100.00	13,721.00	14,500.00	5.7%
25010000 442102	1,326.02	1,430.00	2,180.00	2,176.00	2,940.00	35.1%
25010000 442105	407.76	425.00	1,000.00	995.00	1,350.00	35.7%
25010000 443101	1,219.07	1,260.00	1,280.00	1,162.00	1,165.00	.3%
25010000 443102	211.44	250.00	250.00	212.00	216.00	1.9%
25010000 443103	28.68	50.00	50.00	42.00	50.00	19.0%
25010000 443104	.00	.00	770.00	770.00	1,320.00	71.4%
25010000 445100	94.91	100.00	750.00	750.00	150.00	-80.0%
25010000 446100	7,621.02	8,022.00	6,211.00	6,211.00	8,423.00	35.6%
25010000 446200	2,902.00	3,048.00	1,102.00	1,101.00	1,156.00	5.0%
25010000 446300	8,450.00	9,000.00	8,661.00	8,661.00	9,095.00	5.0%
25010000 447200	36.00	50.00	327.25	327.00	250.00	-23.5%
25010000 447201	236.16	257.00	257.00	248.00	250.00	.8%
25010000 448100	123.75	200.00	50.00	200.00	200.00	.0%
25010000 448101	.00	150.00	150.00	.00	150.00	.0%
25010000 448500	25,527.98	28,000.00	28,148.00	28,148.00	28,500.00	1.3%
25010000 448501	25,988.74	28,000.00	25,500.00	25,500.00	28,000.00	9.8%
25010000 448900	.00	.00	.00	.00	.00	.0%
25010000 551200	.00	.00	.00	.00	.00	.0%
25010000 551300	7,735.22	.00	30,000.00	30,000.00	.00	-100.0%

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FOR PERIOD 13

ACCOUNTS FOR:

AIRPORT FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25010000 551400	OUT IMPROV	.00	.00	.00	.00	.0%
25010000 761600	CIXFERS OU	2,264.78	.00	.00	.00	.0%
TOTAL AIRPORT	1,164,049.36	1,232,328.00	1,305,718.00	1,273,061.00	1,242,302.00	-2.4%
TOTAL AIRPORT FUND	1,164,049.36	1,232,328.00	1,305,718.00	1,273,061.00	1,242,302.00	-2.4%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25050000 WATER TREATMENT						
25050000 111100 SALARIES	700,330.19	714,147.00	713,252.00	683,500.00	697,404.00	2.0%
25050000 111101 OT	6,214.91	8,000.00	8,000.00	8,000.00	12,000.00	50.0%
25050000 111102 CALL OUT	855.56	600.00	1,100.00	1,100.00	2,500.00	127.3%
25050000 111103 RETIRE SET	.00	.00	.00	.00	.00	.0%
25050000 111105 LONGEVITY	9,750.00	10,490.00	10,510.00	10,510.00	12,700.00	20.8%
25050000 212100 OPERS	99,969.58	102,653.00	102,653.00	99,000.00	101,445.00	2.5%
25050000 212200 BWC	19,809.00	20,164.00	20,164.00	19,600.00	21,810.00	11.3%
25050000 212400 MED INS	195,719.14	168,300.00	168,300.00	123,200.00	140,847.00	14.3%
25050000 212500 LIFE INS	588.80	619.00	619.00	600.00	585.00	-2.5%
25050000 212600 UNIFORMS	3,075.00	4,500.00	4,500.00	3,113.00	2,975.00	-4.4%
25050000 212602 SAFETY	156.34	500.00	875.00	875.00	875.00	.0%
25050000 212900 MEDICARE	10,109.48	10,738.00	10,738.00	10,350.00	10,574.00	2.2%
25050000 311100 OFF SUPP	472.08	450.00	950.00	950.00	950.00	.0%
25050000 311101 CONT OFF	699.48	600.00	600.00	600.00	600.00	.0%
25050000 311102 PRINTING	884.29	1,200.00	1,000.00	1,000.00	1,200.00	20.0%
25050000 321000 LAB SUPP	19,655.48	20,950.00	20,950.00	20,950.00	22,000.00	5.0%
25050000 321101 OP CHEMS	328,667.16	375,000.00	415,000.00	415,000.00	449,000.00	8.2%
25050000 321102 FIRST AID	194.17	225.00	175.00	125.00	250.00	100.0%
25050000 321103 PROP CHEM	195.80	400.00	150.00	150.00	400.00	166.7%
25050000 321200 JAN SUPP	324.22	750.00	2,750.00	2,750.00	1,500.00	-45.5%
25050000 321201 JAN CHEMS	256.85	600.00	200.00	200.00	600.00	200.0%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25050000 321202	349.69	1,000.00	600.00	600.00	1,000.00	66.7%
25050000 321401	13,147.82	19,200.00	13,500.00	13,500.00	27,184.00	101.4%
25050000 321402	879.65	1,500.00	1,200.00	1,200.00	1,500.00	25.0%
25050000 321500	3,592.81	4,000.00	3,000.00	3,000.00	4,000.00	33.3%
25050000 331100	.00	100.00	100.00	100.00	1,200.00	1100.0%
25050000 331101	.00	.00	.00	.00	2,880.00	.0%
25050000 331200	6,680.74	13,500.00	10,000.00	10,000.00	13,500.00	35.0%
25050000 331300	47,759.21	100,000.00	60,000.00	60,000.00	70,000.00	16.7%
25050000 331301	304.04	400.00	700.00	700.00	795.00	13.6%
25050000 331302	586.83	625.00	400.00	400.00	625.00	56.3%
25050000 331400	13,727.69	40,000.00	37,500.00	37,500.00	40,000.00	6.7%
25050000 332000	1,430.17	1,500.00	1,500.00	1,500.00	6,000.00	300.0%
25050000 332100	6,972.59	7,500.00	6,500.00	6,500.00	15,000.00	130.8%
25050000 441000	1,180.50	2,000.00	1,200.00	1,200.00	2,000.00	66.7%
25050000 441100	37,660.62	45,000.00	69,000.00	68,000.00	45,000.00	-33.8%
25050000 441101	53.25	75.00	75.00	75.00	75.00	.0%
25050000 441103	294.24	375.00	375.00	375.00	375.00	.0%
25050000 441104	192.00	500.00	500.00	500.00	500.00	.0%
25050000 441500	6,734.00	7,583.00	7,583.00	7,583.00	6,085.00	-19.8%
25050000 441501	1,236.00	1,144.00	1,144.00	1,144.00	547.00	-52.2%
25050000 441700	395.00	5,000.00	2,500.00	2,500.00	5,000.00	100.0%
25050000 442101	190,078.66	230,710.00	280,710.00	272,510.00	274,960.00	.9%

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ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25050000 442102	25,414.35	28,000.00	31,000.00	31,000.00	31,200.00	.6%
25050000 442105	7,940.09	8,100.00	8,100.00	8,100.00	8,409.00	3.8%
25050000 443101	1,161.04	1,400.00	1,400.00	1,400.00	1,400.00	.0%
25050000 443102	154.73	175.00	225.00	225.00	178.00	-20.9%
25050000 443103	51.39	400.00	192.00	192.00	400.00	108.3%
25050000 443104	1,152.00	1,296.00	1,296.00	1,296.00	1,656.00	27.8%
25050000 445100	119.43	.00	.00	.00	.00	.0%
25050000 446100	36,964.26	38,813.00	33,337.00	28,646.00	30,100.00	5.1%
25050000 446200	3,159.00	3,317.00	1,276.00	1,276.00	1,340.00	5.0%
25050000 447200	184.67	180.00	180.00	180.00	200.00	11.1%
25050000 447201	214.65	250.00	250.00	250.00	250.00	.0%
25050000 448100	500.00	1,250.00	2,250.00	2,250.00	2,250.00	.0%
25050000 448101	2,322.00	2,500.00	2,500.00	2,500.00	2,500.00	.0%
25050000 448102	433.00	1,500.00	1,500.00	1,500.00	1,500.00	.0%
25050000 448500	10.00	.00	.00	.00	.00	.0%
25050000 448802	.00	.00	.00	.00	.00	.0%
25050000 551300	.00	.00	60,700.00	50,756.00	.00	-100.0%
TOTAL WATER TREATMENT	1,810,963.65	2,009,779.00	2,124,779.00	2,020,031.00	2,079,824.00	3.0%

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ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	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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ACCOUNTS FOR:

WATER FUND

2013
ACTUAL

2014
ORIG BUD

2014
REVISED BUD

2014
PROJECTION

2015
COUNCIL CHANGE

PCT
CHANGE

25050600 SHERMAN PARK W/L DS

25050600 653100 DS PRINC

.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

.0%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	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: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND

	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD
25050800 BROAD AVE WATERLINE DS			
25050800 653100 DS PRINC	.00	10,000.00	10,000.00
TOTAL BROAD AVE WATERLINE DS	.00	10,000.00	10,000.00

2014
PROJECTION

2015
COUNCIL CHANGE

10,000.00 10,000.00 .0%

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: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	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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FOR PERIOD 13

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25051000 CENTER STREET W/L DS						
25051000 653100 DS PRINC	.00	7,925.00	7,925.00	7,925.00	7,925.00	.0%
TOTAL CENTER STREET W/L DS	.00	7,925.00	7,925.00	7,925.00	7,925.00	.0%

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

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FOR PERIOD 13

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25051500 03 WATER REFUNDING						
25051500 653100 DS PRINC	.00	275,000.00	.00	.00	.00	.0%
25051500 653200 DS INT	60,185.00	55,765.00	27,882.50	27,882.50	.00	-100.0%
TOTAL 03 WATER REFUNDING	60,185.00	330,765.00	27,882.50	27,882.50	.00	-100.0%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25051510 14WTR REFUNDING OF 03						
25051510 653100 DS PRINC	.00	.00	283,000.00	283,000.00	300,000.00	6.0%
25051510 653200 DS INT	.00	.00	3,562.24	3,562.24	11,856.00	232.8%
TOTAL 14WTR REFUNDING OF 03	.00	.00	286,562.24	286,562.24	311,856.00	8.8%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND

	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	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: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25051900 04 REFUNDING OF 96 WATER ISSUE						
25051900 653100 DS PRINC	0.00	150,000.00	150,000.00	150,000.00	.00	-100.0%
25051900 653200 DS INT	26,662.50	23,862.50	23,862.50	23,862.50	.00	-100.0%
TOTAL 04 REFUNDING OF 96 WAT	26,662.50	173,862.50	173,862.50	173,862.50	.00	-100.0%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25051910 14WTR PUMP REFUNDING OF 2004						
25051910 653100 DS PRINC	.00	.00	1,500.00	1,500.00	168,000.00	.0%
25051910 653200 DS INT	.00	.00	787.31	787.31	3,206.40	307.3%
TOTAL 14WTR PUMP REFUNDING O	.00	.00	2,287.31	2,287.31	171,206.40	7385.1%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25052400 11WTR REFUNDING OF 98 DS						
25052400 653100 DS PRINC	.00	230,000.00	230,000.00	230,000.00	230,000.00	.0%
25052400 653200 DS INT	27,008.04	23,010.00	23,010.00	23,010.00	18,525.00	-19.5%
TOTAL 11WTR REFUNDING OF 98	27,008.04	253,010.00	253,010.00	253,010.00	248,525.00	-1.8%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND

	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25052600 OWDA WTP IMPROVEMENTS 2005 DS						
25052600 653100 DS PRINC	.00	182,704.69	182,704.69	182,704.69	188,690.82	3.3%
25052600 653200 DS INT	95,798.13	92,876.65	92,876.65	92,876.65	86,890.52	-6.4%
TOTAL OWDA WTP IMPROVEMENTS	95,798.13	275,581.34	275,581.34	275,581.34	275,581.34	.0%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25052700 OWDA 2009 CLEARWELL D S						
25052700 653100 DS PRINC	.00	10,534.20	10,534.20	10,534.20	.00	-100.0%
TOTAL OWDA 2009 CLEARWELL D	.00	10,534.20	10,534.20	10,534.20	.00	-100.0%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25052800 14 WTP CLEARWELL						
25052800 653100 DS PRINC	.00	.00	.00	.00	395,000.00	.0%
25052800 653200 DS INT	.00	.00	4,693.33	4,693.33	19,200.00	309.1%
TOTAL 14 WTP CLEARWELL	.00	.00	4,693.33	4,693.33	414,200.00	8725.3%

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

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FOR PERIOD 13

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

WATER FUND

	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25052810 14 OWDA CLEARWELL						
25052810 653100 DS PRINC	.00	.00	10,000.00	10,000.00	.00	-100.0%
25052810 653200 DS INT	.00	.00	128.88	128.88	.00	-100.0%
TOTAL 14 OWDA CLEARWELL	.00	.00	10,128.88	10,128.88	.00	-100.0%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25053000 WATER DISTRIBUTION						
25053000 111100 SALARIES	553,289.22	562,746.00	566,737.00	566,737.00	616,691.00	8.8%
25053000 111101 OT	2,349.40	8,500.00	8,500.00	8,500.00	8,700.00	2.4%
25053000 111102 CALL OUT	13,044.82	22,000.00	22,000.00	22,000.00	24,000.00	9.1%
25053000 111103 RETIR SETT	28,913.12	.00	21,378.00	21,378.00	.00	-100.0%
25053000 111105 LONGEVITY	10,710.00	10,800.00	10,800.00	10,770.00	9,840.00	-8.6%
25053000 212100 OPERS	80,843.21	84,567.00	85,121.00	85,121.00	92,293.00	8.4%
25053000 212200 BWC	16,824.53	16,611.00	17,308.00	17,308.00	19,777.00	14.3%
25053000 212400 MED INS	211,578.56	192,014.00	166,676.00	159,916.00	221,416.00	38.5%
25053000 212500 LIFE INS	522.56	530.00	530.00	525.00	585.00	11.4%
25053000 212600 UNIFORMS	4,507.50	4,900.00	3,500.00	3,500.00	5,288.00	51.1%
25053000 212601 OUTWEAR	357.90	700.00	700.00	300.00	900.00	200.0%
25053000 212602 SAFETY	327.50	350.00	350.00	300.00	500.00	66.7%
25053000 212800 ODJFS	.00	.00	2,500.00	2,316.00	.00	-100.0%
25053000 212900 MEDICARE	8,509.00	8,822.00	8,940.00	8,940.00	9,620.00	7.6%
25053000 311100 OFF SUPP	215.20	225.00	225.00	190.00	250.00	31.6%
25053000 311101 CONT OFF	254.64	600.00	600.00	400.00	600.00	50.0%
25053000 321100 CHEM SUPP	.00	250.00	250.00	.00	250.00	.0%
25053000 321102 FIRST AID	77.03	250.00	250.00	100.00	250.00	150.0%
25053000 321200 JAN SUPP	962.70	1,100.00	1,100.00	1,053.00	1,200.00	14.0%
25053000 321201 JAN CHEMS	.00	200.00	200.00	.00	200.00	.0%
25053000 321202 JAN PAPER	175.80	750.00	750.00	350.00	750.00	114.3%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25053000 321401	28,306.56	29,799.00	34,799.00	34,567.00	38,700.00	12.0%
25053000 321402	1,141.50	1,200.00	1,200.00	20.00	1,200.00	5900.0%
25053000 321500	1,726.32	3,000.00	3,000.00	3,000.00	3,500.00	16.7%
25053000 321501	1,000.07	1,250.00	1,250.00	835.00	1,250.00	49.7%
25053000 321800	34,794.28	50,000.00	24,965.00	18,041.00	50,000.00	177.1%
25053000 321900	43,968.65	50,000.00	50,000.00	49,985.00	55,000.00	10.0%
25053000 331000	3,460.85	6,000.00	2,700.00	2,515.00	6,000.00	138.6%
25053000 331100	141.00	500.00	500.00	.00	1,900.00	.0%
25053000 331101	.00	.00	.00	.00	5,760.00	.0%
25053000 331200	5,414.99	7,000.00	7,000.00	7,000.00	8,000.00	14.3%
25053000 331300	2,186.05	5,000.00	5,000.00	2,000.00	5,000.00	150.0%
25053000 331301	301.71	400.00	400.00	370.00	400.00	8.1%
25053000 331302	5,564.71	6,000.00	6,000.00	6,000.00	8,000.00	33.3%
25053000 331400	1,235.83	10,000.00	5,000.00	2,500.00	7,000.00	180.0%
25053000 331500	5,473.61	7,000.00	8,000.00	7,800.00	9,000.00	15.4%
25053000 331600	26,572.08	50,000.00	46,500.00	35,000.00	60,000.00	71.4%
25053000 331700	977.50	1,500.00	1,500.00	1,445.00	2,000.00	38.4%
25053000 331800	3,836.54	3,000.00	3,000.00	965.00	3,000.00	210.9%
25053000 331900	87,617.98	90,000.00	109,668.40	109,668.00	95,000.00	-13.4%
25053000 332000	1,635.88	3,000.00	3,000.00	3,000.00	3,000.00	.0%
25053000 332100	4,166.97	10,000.00	13,500.00	13,500.00	14,000.00	3.7%
25053000 441100	835.44	2,000.00	4,860.00	4,860.00	2,000.00	-58.8%

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25053000 441101	390.96	500.00	500.00	495.00	1,000.00	102.0%
25053000 441102	260.00	360.00	360.00	234.00	360.00	53.8%
25053000 441103	294.24	400.00	700.00	542.00	700.00	29.2%
25053000 441104	280.00	705.00	705.00	310.00	957.00	208.7%
25053000 441400	3,427.46	5,000.00	3,300.00	500.00	5,000.00	900.0%
25053000 441500	14,308.00	16,110.00	16,110.00	16,110.00	12,928.00	-19.8%
25053000 441501	2,583.00	2,393.00	2,393.00	2,393.00	1,003.00	-58.1%
25053000 442101	7,000.14	8,434.00	9,118.00	9,118.00	9,542.00	4.7%
25053000 442102	5,811.25	6,720.00	9,266.00	9,047.00	9,042.00	-1%
25053000 442105	3,085.75	3,251.00	3,251.00	3,075.00	3,239.00	5.3%
25053000 442201	3,534.82	4,068.00	4,673.00	4,672.00	4,684.00	.3%
25053000 443101	812.59	900.00	900.00	891.00	891.00	.0%
25053000 443102	.00	25.00	25.00	.00	25.00	.0%
25053000 443103	133.93	200.00	200.00	45.00	200.00	344.4%
25053000 443104	915.23	950.00	1,150.00	1,026.00	1,452.00	41.5%
25053000 445100	.00	.00	131.60	132.00	150.00	13.6%
25053000 446100	7,003.38	7,394.00	7,394.00	6,209.00	6,592.00	6.2%
25053000 446200	4,498.00	4,725.00	2,325.00	2,258.00	2,371.00	5.0%
25053000 447100	300.00	300.00	300.00	300.00	300.00	.0%
25053000 447200	258.27	1,500.00	3,000.00	2,928.00	3,000.00	2.5%
25053000 448100	240.00	300.00	300.00	249.00	300.00	20.5%
25053000 448101	2,245.00	5,000.00	3,040.00	2,000.00	5,000.00	150.0%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25053000 448102	.00	1,000.00	1,000.00	200.00	1,000.00	400.0%
25053000 448500	2.00	.00	.00	.00	.00	.0%
25053000 448802	295.00	.00	400.00	400.00	.00	-100.0%
25053000 448900	.00	.00	.00	.00	.00	.0%
25053000 449000	2,150.00	2,500.00	7,000.00	6,769.00	5,000.00	-26.1%
25053000 551300	.00	.00	116,000.00	98,415.00	.00	-100.0%
25053000 551400	.00	.00	.00	.00	.00	.0%

TOTAL WATER DISTRIBUTION

1,253,650.23 1,325,299.00 1,443,799.00 1,381,093.00 1,467,556.00 6.3%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25072000 UTILITY BILLING						
25072000 111100 SALARIES	431,968.01	438,273.00	438,273.00	437,481.00	451,790.00	3.3%
25072000 111101 OT	20.42	2,000.00	2,000.00	323.00	2,000.00	519.2%
25072000 111102 CALL OUT	1,329.92	2,000.00	2,000.00	1,500.00	2,000.00	33.3%
25072000 111105 LONGEVITY	8,080.00	8,320.00	8,320.00	9,100.00	10,130.00	11.3%
25072000 212100 OPERS	61,796.19	63,083.00	63,083.00	62,780.00	65,230.00	3.9%
25072000 212200 BWC	12,163.24	12,391.00	12,391.00	12,344.00	13,978.00	13.2%
25072000 212400 MED INS	149,009.24	138,158.00	138,158.00	112,667.00	134,211.00	19.1%
25072000 212500 LIFE INS	441.60	442.00	442.00	443.00	450.00	1.6%
25072000 212600 UNIFORMS	900.00	1,080.00	1,080.00	1,080.00	1,080.00	.0%
25072000 212900 MEDICARE	6,130.24	6,556.00	6,556.00	6,531.00	6,786.00	3.9%
25072000 311100 OFF SUPP	408.95	1,000.00	1,000.00	400.00	1,000.00	150.0%
25072000 311101 CONT OFF	370.43	750.00	750.00	750.00	750.00	.0%
25072000 311102 PRINTING	21,014.36	22,500.00	22,500.00	22,500.00	22,950.00	2.0%
25072000 321102 FIRST AID	.00	130.00	130.00	.00	300.00	.0%
25072000 321200 JAN SUPP	72.20	100.00	100.00	79.00	100.00	26.6%
25072000 321202 JAN PAPER	.00	100.00	100.00	50.00	100.00	100.0%
25072000 321401 FUEL	9,250.89	10,290.00	10,290.00	10,290.00	10,290.00	.0%
25072000 321500 MISC SUPP	51.00	150.00	150.00	100.00	150.00	50.0%
25072000 331100 R&M RADIO	416.00	450.00	450.00	.00	675.00	.0%
25072000 331101 RAD/MARCS	.00	.00	.00	.00	1,200.00	.0%
25072000 331200 R&M VEH	545.65	1,000.00	2,866.73	2,600.00	3,000.00	15.4%

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ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25072000 331300	2,260.14	2,200.00	2,200.00	2,000.00	2,200.00	10.0%
25072000 331301	1,476.27	2,000.00	2,000.00	1,500.00	2,000.00	33.3%
25072000 331400	3,261.58	500.00	500.00	.00	500.00	.0%
25072000 332000	228.72	400.00	400.00	152.00	400.00	163.2%
25072000 332100	1,345.46	3,700.00	5,400.00	4,411.00	4,000.00	-9.3%
25072000 332200	75.89	100.00	100.00	82.00	150.00	82.9%
25072000 441000	21,004.50	21,120.00	21,120.00	21,120.00	21,258.00	.7%
25072000 441100	21,030.35	2,848.00	2,848.00	2,500.00	5,400.00	116.0%
25072000 441101	117.36	300.00	300.00	118.00	300.00	154.2%
25072000 441102	52.00	52.00	52.00	52.00	52.00	.0%
25072000 441103	.00	50.00	50.00	.00	50.00	.0%
25072000 441104	.00	100.00	100.00	.00	100.00	.0%
25072000 441400	5.00	150.00	10,310.96	10,161.00	150.00	-98.5%
25072000 441500	39,297.00	32,311.00	32,311.00	32,311.00	25,930.00	-19.7%
25072000 441501	449.00	416.00	416.00	416.00	228.00	-45.2%
25072000 441600	10.00	12.00	12.00	4.00	12.00	200.0%
25072000 441700	37,334.11	19,350.00	29,737.00	24,873.00	19,750.00	-20.6%
25072000 442101	636.54	786.00	986.00	850.00	900.00	5.9%
25072000 442102	492.73	600.00	750.00	750.00	800.00	6.7%
25072000 442105	342.86	378.00	378.00	350.00	368.00	5.1%
25072000 442201	3,600.46	3,500.00	6,300.00	4,376.00	5,700.00	30.3%
25072000 442204	1,200.00	1,260.00	1,260.00	1,260.00	1,290.00	2.4%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25072000 443100	1,837.50	7,000.00	7,000.00	6,699.00	7,000.00	4.5%
25072000 443101	702.93	850.00	850.00	850.00	850.00	.0%
25072000 443102	41,201.29	49,305.00	44,722.00	44,722.00	49,305.00	10.2%
25072000 443103	.00	150.00	150.00	.00	150.00	.0%
25072000 443104	908.38	950.00	950.00	910.00	950.00	4.4%
25072000 446100	233.70	252.00	252.00	203.00	252.00	24.1%
25072000 446200	1,076.00	1,500.00	1,500.00	837.00	1,000.00	19.5%
25072000 446400	.00	.00	533.00	533.00	.00	-100.0%
25072000 448100	170.00	190.00	190.00	186.00	200.00	7.5%
25072000 448101	630.00	850.00	850.00	734.00	950.00	29.4%
25072000 448102	537.24	800.00	800.00	527.00	800.00	51.8%
25072000 448600	8,572.49	8,500.00	8,500.00	8,500.00	8,500.00	.0%
25072000 448601	.00	.00	44,500.00	44,500.00	.00	-100.0%
25072000 448901	1,871.24	7,500.00	7,500.00	2,500.00	7,500.00	200.0%
25072000 449200	.00	50.00	50.00	.00	50.00	.0%
25072000 551300	41,938.00	.00	42,000.00	23,100.00	.00	-100.0%
25072000 761400	175,079.00	167,743.00	167,743.00	167,743.00	168,314.00	.3%
25072000 761600	.00	.00	.00	.00	.00	.0%
TOTAL UTILITY BILLING	1,112,946.08	1,046,546.00	1,156,260.69	1,090,848.00	1,065,529.00	-2.3%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND

	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25073000 SUPPLY RESERVOIR						
25073000 111100 SALARIES	47,084.40	47,085.00	47,785.00	47,700.00	49,073.00	2.9%
25073000 111101 OT	120.35	250.00	250.00	250.00	250.00	.0%
25073000 111102 CALL OUT	.00	750.00	750.00	750.00	750.00	.0%
25073000 111105 LONGEVITY	780.00	780.00	780.00	780.00	780.00	.0%
25073000 111300 TEMP PTIME	1,678.68	15,000.00	14,300.00	2,929.00	15,000.00	412.1%
25073000 212100 OPERS	6,952.86	8,942.00	8,942.00	7,338.00	9,220.00	25.6%
25073000 212200 BWC	1,375.49	1,757.00	1,757.00	1,601.00	1,987.00	24.1%
25073000 212400 MED INS	23,750.98	19,584.00	19,584.00	16,320.00	19,584.00	20.0%
25073000 212500 LIFE INS	44.16	45.00	45.00	45.00	45.00	.0%
25073000 212600 UNIFORMS	350.00	350.00	350.00	350.00	350.00	.0%
25073000 212602 SAFETY	42.42	125.00	125.00	125.00	125.00	.0%
25073000 212900 MEDICARE	696.14	939.00	939.00	775.00	970.00	25.2%
25073000 321101 OP CHEMS	122,900.25	151,650.00	151,650.00	65,000.00	107,750.00	65.8%
25073000 321102 FIRST AID	99.00	125.00	125.00	125.00	125.00	.0%
25073000 321103 PROP CHEM	293.70	750.00	750.00	750.00	750.00	.0%
25073000 321200 JAN SUPP	37.80	75.00	75.00	75.00	75.00	.0%
25073000 321201 JAN CHEMS	75.50	100.00	100.00	75.00	100.00	33.3%
25073000 321202 JAN PAPER	.00	50.00	50.00	.00	50.00	.0%
25073000 321401 FUEL	6,399.66	9,600.00	9,600.00	6,500.00	6,500.00	.0%
25073000 321402 OIL/OTHER	836.69	500.00	500.00	.00	500.00	.0%
25073000 321500 MISC SUPP	288.29	350.00	350.00	350.00	375.00	7.1%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25073000 331200	318.02	1,000.00	1,000.00	550.00	1,000.00	81.8%
25073000 331300	5,946.02	8,000.00	23,000.00	10,000.00	15,000.00	50.0%
25073000 331302	2,510.94	3,500.00	3,500.00	1,500.00	2,500.00	66.7%
25073000 331400	42,640.12	50,000.00	12,012.42	5,000.00	20,000.00	300.0%
25073000 331401	1,623.82	150,000.00	150,000.00	7,500.00	15,000.00	100.0%
25073000 332000	199.58	400.00	400.00	100.00	350.00	250.0%
25073000 332100	4,576.66	2,000.00	2,000.00	400.00	2,000.00	400.0%
25073000 441000	2,190.90	2,300.00	2,300.00	2,191.00	2,300.00	5.0%
25073000 441100	1,706.97	15,000.00	15,000.00	15,000.00	20,000.00	33.3%
25073000 441103	683.20	1,600.00	1,600.00	1,500.00	1,600.00	6.7%
25073000 441104	.00	150.00	150.00	150.00	200.00	33.3%
25073000 441400	15.37	.00	.00	.00	.00	.0%
25073000 442100	.00	.00	563.00	.00	575.00	.0%
25073000 442101	86,418.80	97,600.00	97,600.00	97,600.00	99,552.00	2.0%
25073000 442104	9,825.98	9,000.00	10,600.00	10,600.00	10,790.00	1.8%
25073000 443101	161.16	200.00	200.00	200.00	200.00	.0%
25073000 443104	576.00	576.00	576.00	576.00	576.00	.0%
25073000 446100	5,934.92	6,232.00	6,232.00	4,606.00	4,900.00	6.4%
25073000 446200	660.00	700.00	700.00	204.00	215.00	5.4%
25073000 447200	30.45	15,000.00	15,000.00	500.00	1,000.00	100.0%
25073000 448100	35.00	75.00	75.00	35.00	150.00	328.6%
25073000 448101	260.00	350.00	350.00	165.00	350.00	112.1%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25073000 448102 MEAL/ROOM	.00	100.00	100.00	.00	100.00	.0%
25073000 448500 TAX PAY	827.06	828.00	1,652.58	1,652.00	1,652.00	.0%
25073000 551300 OUT EQUIP	5,812.00	.00	17,000.00	.00	.00	.0%
25073000 761600 CIXFER OUT	.00	.00	20,000.00	.00	.00	.0%
TOTAL SUPPLY RESERVOIR	386,759.34	623,418.00	640,418.00	311,867.00	414,369.00	32.9%
TOTAL WATER FUND	4,773,972.97	6,104,133.70	6,465,137.65	5,903,719.96	6,503,985.40	10.2%

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

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FOR PERIOD 13

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25048000 SANITARY SEWER MAINT						
25048000 111100 SALARIES	503,056.18	505,234.00	505,622.00	505,622.00	523,742.00	3.6%
25048000 111101 OT	691.53	3,150.00	3,150.00	1,550.00	3,275.00	111.3%
25048000 111102 CALL OUT	462.95	1,500.00	1,500.00	500.00	2,200.00	340.0%
25048000 111105 LONGEVITY	9,560.00	10,140.00	10,140.00	10,140.00	11,160.00	10.1%
25048000 111300 TEMP PTIME	6,589.20	10,855.00	10,855.00	5,582.00	10,855.00	94.5%
25048000 212100 OPERS	72,780.22	74,324.00	74,324.00	73,305.00	77,173.00	5.3%
25048000 212200 BWC	14,416.40	14,601.00	14,601.00	14,400.00	16,537.00	14.8%
25048000 212400 MED INS	194,013.52	180,818.00	180,430.00	146,160.00	176,787.00	21.0%
25048000 212500 LIFE INS	441.60	442.00	442.00	443.00	450.00	1.6%
25048000 212600 UNIFORMS	3,850.00	3,850.00	3,850.00	3,850.00	3,150.00	-18.2%
25048000 212601 OUTWEAR	197.88	300.00	300.00	300.00	300.00	.0%
25048000 212602 SAFETY	310.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
25048000 212900 MEDICARE	7,278.11	7,772.00	7,772.00	7,657.00	8,047.00	5.1%
25048000 311100 OFF SUPP	45.64	150.00	150.00	150.00	150.00	.0%
25048000 311101 CONT OFF	39.10	300.00	300.00	250.00	300.00	20.0%
25048000 311102 PRINTING	49.95	150.00	150.00	50.00	150.00	200.0%
25048000 321100 CHEM SUPP	.00	500.00	500.00	.00	500.00	.0%
25048000 321101 OP CHEMS	531.21	2,100.00	2,100.00	1,500.00	2,100.00	40.0%
25048000 321102 FIRST AID	63.17	150.00	150.00	82.00	150.00	82.9%
25048000 321103 PROP CHEM	146.58	200.00	200.00	100.00	200.00	100.0%
25048000 321200 JAN SUPP	706.68	800.00	665.00	500.00	800.00	60.0%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25048000 321201	.00	100.00	100.00	100.00	100.00	.0%
25048000 321202	.00	300.00	435.00	300.00	300.00	.0%
25048000 321401	39,048.75	46,000.00	46,000.00	35,000.00	42,000.00	20.0%
25048000 321402	706.41	1,000.00	1,300.00	1,000.00	1,000.00	.0%
25048000 321500	301.93	1,000.00	1,200.00	1,200.00	1,200.00	.0%
25048000 321501	2,563.92	2,500.00	2,300.00	2,300.00	2,500.00	8.7%
25048000 331100	.00	.00	.00	.00	1,133.00	.0%
25048000 331101	.00	.00	.00	.00	3,360.00	.0%
25048000 331200	6,179.35	7,000.00	7,000.00	6,000.00	7,000.00	16.7%
25048000 331300	10,055.61	40,000.00	35,496.00	20,000.00	40,000.00	100.0%
25048000 331302	441.84	2,500.00	2,500.00	2,500.00	2,500.00	.0%
25048000 331400	53.14	1,000.00	1,000.00	1,000.00	1,000.00	.0%
25048000 331600	.00	4,500.00	4,500.00	2,500.00	4,500.00	80.0%
25048000 331700	.00	2,000.00	2,000.00	.00	2,000.00	.0%
25048000 331800	.00	500.00	500.00	.00	500.00	.0%
25048000 331900	16,767.31	35,000.00	35,000.00	35,000.00	35,000.00	.0%
25048000 332000	1,790.88	2,500.00	2,500.00	2,500.00	2,500.00	.0%
25048000 332100	3,462.01	10,000.00	12,000.00	10,000.00	10,000.00	.0%
25048000 441100	535.44	2,000.00	2,000.00	2,000.00	2,000.00	.0%
25048000 441104	120.00	850.00	850.00	370.00	850.00	129.7%
25048000 441400	244.12	.00	.00	.00	.00	.0%
25048000 441501	1,797.00	1,664.00	1,664.00	1,664.00	638.00	-61.7%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25048000 441603 CO ASSEMT	386.50	1,500.00	1,500.00	1,500.00	1,500.00	.0%
25048000 442105 WTR/SWR	1,775.37	1,900.00	1,900.00	1,900.00	2,000.00	5.3%
25048000 442201 OUT AEP	13,540.18	14,000.00	15,000.00	15,000.00	15,000.00	.0%
25048000 443102 POSTAGE	6.15	25.00	25.00	25.00	25.00	.0%
25048000 443103 EXPRS MAIL	.00	.00	200.00	150.00	200.00	33.3%
25048000 443104 CELLULAR	962.37	1,000.00	1,130.00	1,120.00	1,460.00	30.4%
25048000 446100 INS B & E	114.19	200.00	307.41	308.00	325.00	5.5%
25048000 446200 INS VEH	7,219.00	7,600.00	7,492.59	2,944.00	3,095.00	5.1%
25048000 447200 LEASE EQUI	.00	250.00	250.00	.00	250.00	.0%
25048000 448100 PER DEV	215.00	500.00	500.00	270.00	500.00	85.2%
25048000 448101 REG FEES	485.00	750.00	750.00	.00	750.00	.0%
25048000 448102 MEAL/ROOM	27.72	500.00	500.00	.00	500.00	.0%
25048000 551200 OUT BLDG	.00	.00	.00	.00	.00	.0%
25048000 551300 OUT EQUIP	37,730.42	.00	84,874.00	84,148.00	.00	-100.0%
TOTAL SANITARY SEWER MAINT	961,759.53	1,006,975.00	1,090,975.00	1,003,940.00	1,024,712.00	2.1%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25049500 STORMWATER MAINT						
25049500 111100 SALARIES	100,625.42	100,767.00	100,767.00	100,707.00	103,790.00	3.1%
25049500 111101 OT	.00	614.00	614.00	184.00	633.00	244.0%
25049500 111102 CALLOUT	.00	410.00	410.00	123.00	422.00	243.1%
25049500 111105 LONGEVITY	1,080.00	1,560.00	1,560.00	1,560.00	1,560.00	.0%
25049500 212100 OPERS	14,238.70	14,470.00	14,470.00	14,361.00	14,897.00	3.7%
25049500 212200 BWC	2,797.03	2,843.00	2,843.00	2,821.00	3,193.00	13.2%
25049500 212400 MED INS	23,750.98	21,764.00	21,764.00	18,134.00	21,761.00	20.0%
25049500 212500 LIFE INS	88.32	89.00	89.00	89.00	90.00	1.1%
25049500 212600 UNIFORMS	.00	.00	.00	.00	700.00	.0%
25049500 212900 MEDICARE	1,437.32	1,499.00	1,499.00	1,488.00	1,554.00	4.4%
25049500 321500 MISC SUPP	361.33	500.00	500.00	400.00	500.00	25.0%
25049500 331200 R&M VEH	285.55	4,500.00	4,500.00	4,500.00	5,000.00	11.1%
25049500 331300 R&M EQUIP	.00	7,500.00	7,500.00	7,500.00	7,500.00	.0%
25049500 331302 R&M NL EQ	.00	.00	.00	.00	500.00	.0%
25049500 331900 R&M W/S	1,813.00	2,000.00	2,000.00	2,000.00	2,000.00	.0%
25049500 331902 R&M CATCH	12,876.70	18,000.00	18,000.00	17,000.00	18,000.00	5.9%
25049500 332100 SMALL EQ	.00	35,000.00	35,000.00	3,000.00	35,000.00	1066.7%
25049500 441000 REG PERM	1,919.00	1,919.00	2,119.00	2,120.00	1,919.00	-9.5%
25049500 441100 PROF SERV	77,288.48	74,000.00	73,800.00	35,000.00	60,000.00	71.4%
25049500 441104 RNDOM TEST	50.00	270.00	270.00	90.00	250.00	177.8%
25049500 448901 W/S UNCOLL	456.50	1,000.00	1,000.00	1,000.00	1,000.00	.0%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
TOTAL STORMWATER MAINT	239,068.33	288,705.00	288,705.00	212,077.00	280,269.00	32.2%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25060200 2001 EPA LOAN DS						
25060200 653100 DS PRINC	.00	182,102.97	182,102.97	182,102.97	185,266.99	1.7%
25060200 653200 DS INT	33,014.88	31,453.21	31,453.21	31,453.21	28,289.19	-10.1%
TOTAL 2001 EPA LOAN DS	33,014.88	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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25060300 2000 EPA LOAN DS						
25060300 653100 DS PRINC	.00	1,753,607.74	1,753,607.74	1,753,607.74	1,830,898.41	4.4%
25060300 653200 DS INT	733,311.99	695,898.94	695,898.94	695,898.94	618,608.27	-11.1%
TOTAL 2000 EPA LOAN DS	733,311.99	2,449,506.68	2,449,506.68	2,449,506.68	2,449,506.68	.0%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25060900 04 REFUNDING 96 SEWER ISSUE						
25060900 653100 DS PRINC	.00	635,000.00	635,000.00	635,000.00	.00	-100.0%
25060900 653200 DS INT	140,825.00	129,037.50	129,037.50	129,037.50	.00	-100.0%
TOTAL 04 REFUNDING 96 SEWER	140,825.00	764,037.50	764,037.50	764,037.50	.00	-100.0%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

ACCOUNTS FOR:	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25060910 14NCOSR REFUNDING OF 2004						
25060910 653100 DS PRINC	.00	.00	11,500.00	11,500.00	708,000.00	6056.5%
25060910 653200 DS INT	.00	.00	5,038.29	5,038.29	20,500.80	306.9%
TOTAL 14NCOSR REFUNDING OF 2	.00	.00	16,538.29	16,538.29	728,500.80	4304.9%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND		2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25061000	WATER POLLUTION CONTROL						
25061000	111100 SALARIES	787,989.26	808,626.00	808,626.00	791,503.00	821,050.00	3.7%
25061000	111101 OT	1,132.58	14,391.00	14,391.00	8,500.00	14,662.00	72.5%
25061000	111102 CALL OUT	348.69	2,056.00	2,056.00	900.00	2,095.00	132.8%
25061000	111103 RETIRE SET	.00	.00	.00	.00	.00	.0%
25061000	111105 LONGEVITY	15,750.00	16,380.00	16,590.00	16,590.00	16,750.00	1.0%
25061000	212100 OPERS	112,038.15	117,803.00	117,803.00	114,450.00	119,638.00	4.5%
25061000	212200 BWC	22,240.05	23,140.00	23,140.00	22,481.00	25,637.00	14.0%
25061000	212400 MED INS	227,917.66	232,796.00	232,586.00	165,632.00	209,703.00	26.6%
25061000	212500 LIFE INS	658.72	703.00	703.00	672.00	720.00	7.1%
25061000	212600 UNIFORMS	3,487.50	3,800.00	3,800.00	3,488.00	3,800.00	8.9%
25061000	212601 OUTERWEAR	57.98	500.00	500.00	500.00	500.00	.0%
25061000	212602 SAFETY	159.19	500.00	500.00	500.00	500.00	.0%
25061000	212900 MEDICARE	10,332.74	12,281.00	12,281.00	11,933.00	12,478.00	4.6%
25061000	311100 OFF SUPP	692.15	700.00	700.00	700.00	700.00	.0%
25061000	311101 CONT OFF	555.13	850.00	850.00	500.00	850.00	70.0%
25061000	311102 PRINTING	141.04	500.00	500.00	200.00	400.00	100.0%
25061000	321000 LAB SUPP	7,620.24	12,000.00	12,000.00	10,000.00	12,000.00	20.0%
25061000	321100 CHEM SUPP	.00	750.00	750.00	180.00	750.00	316.7%
25061000	321101 OP CHEMS	46,649.97	75,000.00	75,000.00	70,000.00	80,000.00	14.3%
25061000	321102 FIRST AID	64.70	200.00	200.00	125.00	200.00	60.0%
25061000	321103 PROP CHEM	135.90	450.00	450.00	450.00	600.00	33.3%

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CITY OF FINDLAY - LIVE DATABASE
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ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25061000 321200 JAN SUPP	1,559.15	1,800.00	950.00	950.00	1,000.00	5.3%
25061000 321201 JAN CHEMS	59.38	350.00	350.00	350.00	350.00	.0%
25061000 321202 JAN PAPER	92.90	200.00	1,050.00	800.00	1,000.00	25.0%
25061000 321401 FUEL	19,267.75	36,000.00	36,000.00	30,000.00	36,000.00	20.0%
25061000 321402 OIL/OTHER	1,298.90	2,500.00	2,500.00	2,500.00	2,500.00	.0%
25061000 321500 MISC SUPP	2,292.86	3,000.00	3,000.00	3,000.00	3,000.00	.0%
25061000 331100 R&M RADIO	.00	.00	.00	.00	1,175.00	.0%
25061000 331101 RAD/MARCS	.00	.00	.00	.00	4,320.00	.0%
25061000 331200 R&M VEH	2,304.18	20,000.00	20,000.00	15,000.00	20,000.00	33.3%
25061000 331300 R&M EQUIP	65,493.46	100,000.00	77,609.13	70,000.00	100,000.00	42.9%
25061000 331301 R&M OFF	490.76	500.00	500.00	500.00	1,000.00	100.0%
25061000 331302 R&M NL EQ	920.10	3,000.00	3,000.00	2,000.00	3,000.00	50.0%
25061000 331400 R&M B&G	4,901.50	5,000.00	5,000.00	5,000.00	5,000.00	.0%
25061000 331401 R&M SCAPE	.00	500.00	500.00	.00	500.00	.0%
25061000 331901 RM PUMP ST	18,790.60	30,000.00	30,000.00	30,000.00	30,000.00	.0%
25061000 332000 MISC TOOLS	1,646.61	2,000.00	2,000.00	2,000.00	2,000.00	.0%
25061000 332100 SMALL EQ	9,544.85	15,000.00	19,500.00	19,500.00	15,000.00	-23.1%
25061000 332300 MERCURY	.00	1,000.00	1,000.00	500.00	1,000.00	100.0%
25061000 441000 REG PERM	20,863.37	21,550.00	21,550.00	21,550.00	21,550.00	.0%
25061000 441100 PROF SERV	41,490.27	45,348.00	34,413.00	34,413.00	50,000.00	45.3%
25061000 441103 TRASH SERV	475.56	600.00	600.00	600.00	600.00	.0%
25061000 441104 RNDOM TEST	637.00	1,065.00	1,255.00	1,255.00	1,255.00	.0%

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ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25061000 441400	LEGAL SER	336.37	00	11,769.95	11,770.00	.00 -100.0%
25061000 441500	COMP SERV	7,113.00	8,222.00	8,222.00	8,222.00	6,599.00 -19.7%
25061000 441501	RADIO SRVS	1,685.00	1,560.00	1,560.00	1,560.00	820.00 -47.4%
25061000 441700	SOFTWARE	5,772.60	7,500.00	7,500.00	7,500.00	7,500.00 .0%
25061000 442101	AEP	430,159.24	450,000.00	468,000.00	468,000.00	480,000.00 2.6%
25061000 442105	WTR/SWR	2,043.93	2,200.00	2,200.00	2,200.00	2,300.00 4.5%
25061000 442201	OUT AEP	42,478.34	44,000.00	54,000.00	54,000.00	55,000.00 1.9%
25061000 442204	OUT HWE	2,355.33	2,500.00	3,100.00	3,100.00	3,200.00 3.2%
25061000 442205	OUT W/S	557.04	650.00	650.00	650.00	650.00 .0%
25061000 443101	CO PHONE	1,413.64	1,650.00	1,650.00	1,500.00	1,650.00 10.0%
25061000 443102	POSTAGE	308.98	400.00	400.00	300.00	450.00 50.0%
25061000 443103	EXPRS MAIL	.00	100.00	220.00	220.00	250.00 13.6%
25061000 443104	CELLULAR	1,517.73	2,040.00	2,040.00	2,040.00	2,600.00 27.5%
25061000 445100	ADVERTIS	114.26	200.00	200.00	150.00	200.00 33.3%
25061000 446100	INS B & E	28,527.16	29,955.00	29,955.00	21,957.00	23,055.00 5.0%
25061000 446200	INS VEH	4,795.00	5,500.00	5,500.00	2,473.00	2,597.00 5.0%
25061000 447100	LEASE LAND	1,218.00	1,218.00	1,218.00	1,218.00	1,218.00 .0%
25061000 447200	LEASE EQUI	.00	3,500.00	3,500.00	500.00	3,500.00 600.0%
25061000 447201	PAGERS	143.64	135.00	350.00	350.00	150.00 -57.1%
25061000 448100	PER DEV	655.00	1,500.00	1,500.00	1,500.00	1,500.00 .0%
25061000 448101	REG FEES	552.00	1,500.00	1,500.00	1,500.00	1,500.00 .0%
25061000 448102	MEAL/ROOM	12.59	1,000.00	1,000.00	800.00	1,000.00 25.0%

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ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25061000 448500 TAX PAY	8.00	.00	.00	.00	.00	.0%
25061000 448600 REFUNDS	.00	7,500.00	7,500.00	7,500.00	7,500.00	.0%
25061000 448601 OVERSIZING	.00	.00	110,000.00	110,000.00	.00	-100.0%
25061000 448901 W/S UNCOLL	2,890.32	10,000.00	10,000.00	10,000.00	10,000.00	.0%
25061000 449000 CLAIMS	.00	.00	.00	.00	.00	.0%
25061000 551100 OUT LAND	.00	.00	.00	.00	.00	.0%
25061000 551200 OUT BLDG	.00	.00	.00	.00	.00	.0%
25061000 551300 OUT EQUIP	29,205.51	.00	194,910.00	146,910.00	.00	-100.0%
25061000 551400 OUT IMPROV	.00	.00	.00	.00	.00	.0%
25061000 761400 OPXFER OUT	640,118.00	603,184.00	603,184.00	603,184.00	615,977.00	2.1%
TOTAL WATER POLLUTION CONTROL	2,634,081.53	2,798,853.00	3,115,832.08	2,928,326.00	2,852,499.00	-2.6%

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FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25061200 14 WPC BAR SCREEN DS						
25061200 653100 DS PRINC	.00	.00	.00	.00	265,000.00	.0%
25061200 653200 DS INT	.00	.00	3,168.00	3,168.00	12,960.00	309.1%
TOTAL 14 WPC BAR SCREEN DS	.00	.00	3,168.00	3,168.00	277,960.00	8674.0%
TOTAL WATER POLLUTION CONTRO	4,742,061.26	7,521,633.36	7,942,318.73	7,591,149.65	7,827,003.66	3.1%

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ACCOUNTS FOR:

PARKING FACILITIES FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25075000 PARKING ENFORCEMENT						
25075000 111100 SALARIES	54,158.39	55,904.00	56,466.00	56,466.00	57,218.00	1.3%
25075000 111101 OT	.00	.00	.00	.00	.00	.0%
25075000 111102 CALLOUT	.00	.00	.00	.00	.00	.0%
25075000 111105 LONGEVITY	1,170.00	1,170.00	1,170.00	1,170.00	1,170.00	.0%
25075000 212100 OPERS	7,746.22	7,990.00	8,070.00	8,070.00	8,175.00	1.3%
25075000 212200 BWC	1,521.71	1,570.00	1,586.00	1,586.00	1,752.00	10.5%
25075000 212400 MED INS	15,834.06	14,507.00	13,849.00	12,090.00	14,508.00	20.0%
25075000 212500 LIFE INS	66.36	67.00	67.00	67.00	68.00	1.5%
25075000 212600 UNIFORMS	96.11	200.00	200.00	180.00	.00	-100.0%
25075000 212900 MEDICARE	759.97	828.00	828.00	800.00	847.00	5.9%
25075000 311101 CONT OFF	74.04	200.00	179.00	117.00	300.00	156.4%
25075000 311102 PRINTING	471.50	2,345.00	2,345.00	2,036.00	35.00	-98.3%
25075000 321401 FUEL	865.50	2,058.00	2,308.00	2,229.00	2,264.00	1.6%
25075000 321500 MISC SUPP	83.95	.00	.00	.00	.00	.0%
25075000 321501 SUPP SPEC	.00	255.00	255.00	61.00	230.00	277.0%
25075000 331100 R&M RADIO	.00	154.00	.00	.00	89.00	.0%
25075000 331101 RAD/MARCS	.00	.00	.00	.00	480.00	.0%
25075000 331200 R&M VEH	520.86	2,000.00	1,138.00	973.00	1,500.00	54.2%
25075000 331300 R&M EQUIP	.00	325.00	325.00	.00	350.00	.0%
25075000 332000 MISC TOOLS	.00	300.00	300.00	85.00	110.00	29.4%
25075000 332100 SMALL EQ	.00	.00	.00	.00	950.00	.0%

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ACCOUNTS FOR:	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
PARKING FACILITIES FOND						
25075000 441100 PROF SERV	275.00	.00	.00	.00	.00	.0%
25075000 441104 RNDOM TEST	.00	45.00	45.00	.00	45.00	.0%
25075000 441400 LEGAL SER	87.00	.00	.00	.00	.00	.0%
25075000 441501 RADIO SERV	112.00	104.00	104.00	104.00	91.00	-12.5%
25075000 441700 SOFTWARE	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	.0%
25075000 442201 OUT AEP	473.47	450.00	558.00	521.00	532.00	2.1%
25075000 443102 POSTAGE	235.85	350.00	371.00	366.00	372.00	1.6%
25075000 446100 INS B & E	11.80	13.00	21.00	21.00	23.00	9.5%
25075000 446200 INS VEH	212.00	223.00	215.00	215.00	226.00	5.1%
25075000 448500 TAX PAY	1,721.42	1,808.00	2,306.00	2,306.00	2,306.00	.0%
25075000 448600 REFUNDS	.00	.00	.00	.00	.00	.0%
25075000 448900 BAD DEBT	30.00	.00	160.00	160.00	.00	-100.0%
25075000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL PARKING ENFORCEMENT	93,027.21	99,366.00	99,366.00	96,123.00	100,141.00	4.2%
TOTAL PARKING FACILITIES FUN	93,027.21	99,366.00	99,366.00	96,123.00	100,141.00	4.2%

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FOR PERIOD 13

ACCOUNTS FOR:

SWIMMING POOL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25076000 SWIMMING POOL						
25076000 111100 SALARIES	6,737.44	.00	.00	.00	.00	.0%
25076000 111102 CALLOUT	114.28	.00	.00	.00	.00	.0%
25076000 212100 OPERS	959.23	.00	.00	.00	.00	.0%
25076000 212200 BWC	188.42	.00	.00	.00	.00	.0%
25076000 212400 MED INS	2,105.26	.00	.00	.00	.00	.0%
25076000 212500 LIFE INS	6.03	.00	.00	.00	.00	.0%
25076000 212900 MEDICARE	96.15	.00	.00	.00	.00	.0%
25076000 321500 MISC SUPP	108.38	500.00	500.00	100.00	500.00	400.0%
25076000 321501 SUPP SPEC	66.72	200.00	200.00	200.00	200.00	.0%
25076000 331300 R&M EQUIP	.00	7,000.00	4,706.00	4,500.00	7,500.00	66.7%
25076000 331400 R&M B&G	2,052.70	7,000.00	3,700.00	3,524.00	9,000.00	155.4%
25076000 332000 MISC TOOLS	23.73	600.00	600.00	.00	600.00	.0%
25076000 332100 SMALL EQ	9,281.45	5,000.00	10,487.04	6,438.00	5,000.00	-22.3%
25076000 441000 REG PERM	474.00	500.00	611.00	474.00	525.00	10.8%
25076000 441100 PROF SERV	.00	15,000.00	19,498.96	19,499.00	24,000.00	23.1%
25076000 441101 CLEAN SER	.00	.00	1,645.00	.00	.00	.0%
25076000 442101 AEP	6,101.60	6,160.00	7,000.00	7,000.00	7,350.00	5.0%
25076000 442102 COLUMB GAS	353.66	425.00	425.00	218.00	225.00	3.2%
25076000 443101 CO PHONE	173.88	180.00	192.00	192.00	192.00	.0%
25076000 446100 INS B & E	481.37	507.00	507.00	370.00	390.00	5.4%
25076000 448500 TAX PAY	2.00	.00	.00	.00	.00	.0%

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FOR PERIOD 13

ACCOUNTS FOR:

SWIMMING POOL FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
25076000 551300 OUT EQUIP	10,466.00	.00	.00	.00	.00	.0%
25076000 551400 OUT IMPROV	.00	.00	.00	.00	.00	.0%
25076000 761600 CIXFERS OU	14,534.00	.00	93,000.00	93,000.00	.00	-100.0%
TOTAL SWIMMING POOL	54,326.30	43,072.00	143,072.00	135,515.00	55,482.00	-59.1%
TOTAL SWIMMING POOL FUND	54,326.30	43,072.00	143,072.00	135,515.00	55,482.00	-59.1%

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ACCOUNTS FOR:

CENTRAL STORES INTER SERV	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
26063000 INTERNAL SERV CENTRAL STORES						
26063000 311100 OFF SUPP	-60.20	500.00	500.00	500.00	500.00	.0%
26063000 311101 CONT OFF	12,040.00	15,500.00	15,500.00	14,300.00	15,000.00	4.9%
26063000 311102 PRINTING	1,767.84	4,000.00	4,000.00	2,500.00	4,000.00	60.0%
26063000 331301 R&M OFF	3,052.32	2,800.00	2,800.00	2,600.00	2,200.00	-15.4%
26063000 443103 EXPRS MAIL	990.97	3,500.00	3,500.00	3,000.00	3,500.00	16.7%
26063000 448802 AWARDS	.00	.00	1,185.00	1,185.00	3,500.00	195.4%
TOTAL INTERNAL SERV CENTRAL	17,790.93	26,300.00	27,485.00	24,085.00	28,700.00	19.2%
TOTAL CENTRAL STORES INTER S	17,790.93	26,300.00	27,485.00	24,085.00	28,700.00	19.2%

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ACCOUNTS FOR:

SELF INSURANCE FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
26066000 SELF INSURANCE						
26066000 441100 PROF SERV	11,500.00	31,000.00	20,500.00	19,500.00	15,000.00	-23.1%
26066000 446300 INS LIAB	36,206.00	40,000.00	107,829.74	94,454.00	117,100.00	24.0%
26066000 449000 CLAIMS PD	6,707.46	20,000.00	73,344.80	73,344.00	35,000.00	-52.3%
TOTAL SELF INSURANCE	54,413.46	91,000.00	201,674.54	187,298.00	167,100.00	-10.8%
TOTAL SELF INSURANCE FUND	54,413.46	91,000.00	201,674.54	187,298.00	167,100.00	-10.8%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

CIT ADMINISTRATION FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
27047000 CIT ADMINISTRATION						
27047000 111100 SALARIES	101,941.80	94,307.00	95,901.10	96,451.00	98,819.00	2.5%
27047000 111101 OT	17.90	.00	.00	.00	.00	.0%
27047000 111102 CALLOUT	.00	.00	.00	.00	.00	.0%
27047000 111103 RETIR SETT	6,754.35	.00	.00	.00	.00	.0%
27047000 111105 LONGEVITY	1,820.00	1,820.00	1,820.00	1,820.00	1,820.00	.0%
27047000 111300 TEMP PTIME	.00	.00	262.50	298.00	.00	-100.0%
27047000 111500 PARTTIME	5,260.14	.00	35.50	.00	.00	.0%
27047000 212100 OPERS	15,265.59	13,459.00	13,800.00	13,800.00	14,090.00	2.1%
27047000 212200 BWC	3,184.47	2,644.00	2,710.65	2,710.00	3,020.00	11.4%
27047000 212400 MED INS	31,292.32	15,804.00	13,470.00	13,470.00	15,804.00	17.3%
27047000 212500 LIFE INS	95.68	89.00	89.00	89.00	90.00	1.1%
27047000 212900 MEDICARE	1,620.65	1,395.00	1,429.25	1,429.00	1,460.00	2.2%
27047000 311100 OFF SUPP	741.86	1,320.00	1,320.00	1,140.00	1,195.00	4.8%
27047000 311101 CONT OFF	840.42	950.00	950.00	950.00	980.00	3.2%
27047000 311102 PRINTING	13,403.78	14,351.00	14,351.00	14,261.00	14,692.00	3.0%
27047000 321200 JAN SUPP	7.46	35.00	35.00	35.00	35.00	.0%
27047000 321500 MISC SUPP	16.49	30.00	30.00	30.00	30.00	.0%
27047000 331301 R&M OFF	2,049.01	1,746.00	2,396.00	1,924.00	1,738.00	-9.7%
27047000 332000 MISC TOOLS	405.27	185.00	394.86	186.00	120.00	-35.5%
27047000 332100 SMALL EQ	203.26	10,401.00	10,231.14	8,886.00	5,900.00	-33.6%
27047000 440900 CLERK SERV	110,893.53	150,000.00	150,000.00	150,000.00	155,000.00	3.3%

PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

CIT ADMINISTRATION FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
27047000 441100 PROF SERV	12,312.24	15,486.00	15,486.00	12,680.00	14,386.00	13.5%
27047000 441104 RNDM TEST	.00	45.00	45.00	45.00	45.00	.0%
27047000 441400 LEGAL SER	46,876.00	57,500.00	57,500.00	57,500.00	57,500.00	.0%
27047000 441500 COMP SERV	7,302.00	8,222.00	8,222.00	8,222.00	6,599.00	-19.7%
27047000 441700 SOFTWARE	5,073.75	6,400.00	8,565.00	8,223.00	8,500.00	3.4%
27047000 443101 CO PHONE	890.31	925.00	925.00	925.00	925.00	.0%
27047000 443102 POSTAGE	15,439.85	20,115.00	19,425.00	16,872.00	20,122.00	19.3%
27047000 445100 ADVERTIS	.00	550.00	550.00	432.00	460.00	6.5%
27047000 446400 INS SURETY	.00	900.00	900.00	746.00	.00	-100.0%
27047000 447200 LEASES EQU	1,112.50	1,387.00	1,387.00	960.00	1,273.00	32.6%
27047000 448100 PER DEV	248.75	270.00	290.00	290.00	340.00	17.2%
27047000 448102 MEAL/ROOM	.00	1,059.00	1,059.00	533.00	1,436.00	169.4%
27047000 448600 REFUNDS	467,233.50	510,000.00	507,960.00	475,000.00	532,000.00	12.0%
27047000 449200 S/O EXPENS	.00	.00	20.00	20.00	.00	-100.0%
27047000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
27047000 761400 OPXFER OUT	16,000,000.00	17,951,400.00	17,951,400.00	16,838,000.00	17,416,100.00	3.4%
27047000 761600 CIXFERS OU	.00	.00	.00	.00	.00	.0%
TOTAL CIT ADMINISTRATION	16,852,302.88	18,882,795.00	18,882,960.00	17,727,927.00	18,374,479.00	3.6%
TOTAL CIT ADMINISTRATION FUN	16,852,302.88	18,882,795.00	18,882,960.00	17,727,927.00	18,374,479.00	3.6%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

POLICE PENSION FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
27078000 POLICE PENSION						
27078000 441300 CO AUD DED	3,973.15	5,500.00	5,500.00	4,320.00	5,500.00	27.3%
27078000 761400 OPXFER OUT	245,125.55	225,000.00	225,000.00	242,541.00	230,000.00	-5.2%
TOTAL POLICE PENSION	249,098.70	230,500.00	230,500.00	246,861.00	235,500.00	-4.6%
TOTAL POLICE PENSION FUND	249,098.70	230,500.00	230,500.00	246,861.00	235,500.00	-4.6%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

FIRE PENSION FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
27079000 FIRE PENSION						
27079000 441300 CO AUD DED	3,973.15	5,500.00	5,500.00	4,320.00	5,500.00	27.3%
27079000 761400 OPXFER OUT	245,125.55	225,000.00	225,000.00	242,541.00	230,000.00	-5.2%
TOTAL FIRE PENSION	249,098.70	230,500.00	230,500.00	246,861.00	235,500.00	-4.6%
TOTAL FIRE PENSION FUND	249,098.70	230,500.00	230,500.00	246,861.00	235,500.00	-4.6%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

CEMETERY TRUST FUND	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
27086000 CEMETERY TRUST						
27086000 761400 OPXFER OUT	1,091.09	750.00	750.00	300.00	300.00	.0%
TOTAL CEMETERY TRUST	1,091.09	750.00	750.00	300.00	300.00	.0%
TOTAL CEMETERY TRUST FUND	1,091.09	750.00	750.00	300.00	300.00	.0%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:
PRIVATE TRUST FUND

2013
ACTUAL

2014
REVISED BUD

2014
ORIG BUD

2014
PROJECTION

2015
COUNCIL CHANGE

PCT
CHANGE

27087000 PRIVATE TRUSTS					
27087000 761400	OPXFER OUT	2,195.00	2,500.00	2,500.00	.0%
TOTAL PRIVATE TRUSTS		2,195.00	2,500.00	2,500.00	.0%
TOTAL PRIVATE TRUST FUND		2,195.00	2,500.00	2,500.00	.0%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

PAVEMENT SPECIAL ASSESSMENTS	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
28010000 PAVEMENTS SPECIAL ASSESSMENTS						
28010000 653100 DS PRINC	.00	.00	.00	.00	.00	.0%
28010000 653200 DS INT	.00	.00	.00	.00	.00	.0%
28010000 761400 OPXFER OUT	7,790.28	.00	3,802.73	3,802.73	.00	-100.0%
TOTAL PAVEMENTS SPECIAL ASSE	7,790.28	.00	3,802.73	3,802.73	.00	-100.0%
TOTAL PAVEMENT SPECIAL ASSES	7,790.28	.00	3,802.73	3,802.73	.00	-100.0%

CITY OF FINDLAY - LIVE DATABASE
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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

ACCOUNTS FOR:

SIDEWALK SPECIAL ASSESSMENTS	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
28020000 SIDEWALKS SPECIAL ASSESSMENTS						
28020000 653100 DS PRINC	.00	10,000.00	10,000.00	10,000.00	.00	-100.0%
28020000 653200 DS INT	652.92	279.00	279.00	279.00	.00	-100.0%
28020000 761400 OPXFER OUT	.00	.00	3,769.12	3,769.12	.00	-100.0%
TOTAL SIDEWALKS SPECIAL ASSE	652.92	10,279.00	14,048.12	14,048.12	.00	-100.0%
TOTAL SIDEWALK SPECIAL ASSES	652.92	10,279.00	14,048.12	14,048.12	.00	-100.0%

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

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PROJECTION: 20152 2015 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

STORM SEWER SPEC ASSESS	2013 ACTUAL	2014 ORIG BUD	2014 REVISED BUD	2014 PROJECTION	2015 COUNCIL CHANGE	PCT CHANGE
28030000 STORM SPECIAL ASSESSMENTS						
28030000 653100 DS PRINC	.00	17,000.00	17,000.00	17,000.00	18,000.00	5.9%
28030000 653200 DS INT	6,865.79	4,882.50	4,882.50	4,882.50	4,408.20	-9.7%
TOTAL STORM SPECIAL ASSESSME	6,865.79	21,882.50	21,882.50	21,882.50	22,408.20	2.4%
TOTAL STORM SEWER SPEC ASSES	6,865.79	21,882.50	21,882.50	21,882.50	22,408.20	2.4%
GRAND TOTAL	58,976,963.61	64,326,876.60	69,468,980.57	64,938,110.07	66,070,441.64	1.7%

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

STRATEGIC PLANNING

Staffing Level	2011	2012	2013	2014	2015
Mayors Office	4	3	2	2	2
Service Safety Director	3	1	1	1	1
Human Resources	0	1	0	1	1

Administration

Mayor: Lydia Mihalik
 Service Safety Director: Paul Schmelzer
 Mayor's Office*SSD*Human Resources

Budget		2012	2013	2014 projection	2014 budget	2015 budget	\$ change	% Difference from 2014
MAYOR	Personnel	\$232,855	\$190,271	\$174,655	\$184,331	\$184,829	\$498	0.27%
	Other	\$14,625	\$15,783	\$23,131	\$32,881	\$35,328	\$2,447	7.4%
SSD	Personnel	\$174,257	\$186,651	\$152,231	\$157,055	\$162,054	\$4,999	3.18%
	Other	\$11,627	\$20,999	\$47,177	\$55,914	\$54,812	\$(1,102)	-1.97%
HR	Personnel	\$55,790	\$2,000	\$72,089	\$104,922	\$102,154	\$(2,768)	-2.64%
	Other	\$12,710	\$44,300	\$31,790	\$36,034	\$38,914	\$2,880	7.99%

Key Processes:

- Maintain Stable Human Resource, Personnel & Workforce Development Program
- Grow Civic Engagement & Communication
- Continue Strong Innovative Partnerships
- Oversee Department Level Initiatives
- Budget Development and Implementation
- Health Care Policy
- Emergency Management
- Infrastructure Planning

2014 Capital Improvement Highlights

Not Applicable

2014 Achievements

- Improve Budget Forecasting & Reporting
- Filled HR Position
- Key Partner in Economic Development Success
- Internal & External Communication Improvement
- Quality of Life Survey
- Safety Committee

2015 Objectives

- Continue to support all department operations.
- Manage the Health Department combination process.
- Monitor Budget
- Support Economic Development.
- Finalize MS4 Legislation
- Create Fuel Conservation Policy.
- Develop Employee Engagement Program

- Hancock County Commissioners
- Township Trustees
- Hancock Co. Sheriff
- Local Non Profits
- Hancock EMA
- MARCS
- Municipal Court
- Civil Service Commission
- Hancock Regional Planning Commission
- Findlay Hancock County Alliance
- Blanchard River Watershed Partnership
- Hancock Park District
- Findlay YMCA

Staffing Level	2011	2012	2013	2014	2015
Full/Part-Time	4/1	4/1	4/1	4/1	4/1

Airport
Supervisor: Matt McVicker

Budget	2012	2013	2014 projection	2014 budget	2015 budget	\$ change	% Difference from 2014
Personal Services	\$307,971	\$316,847	\$356,410	\$381,999	\$332,607	\$(49,372)	-12.93%
Other	\$803,137	\$837,202	\$886,651	\$893,719	\$909,695	\$15,976	1.79%

Budget Highlights

Matt McVicker joined the Airport team in April to replace retiring Bob Johnston.
 Barbra Rodriguez continues to be a shared administrative resource with the Cemetery Department.
 Increased local jet fuel sales.
 Increased General Aviation interest in hangar space.

2014 Capital Improvement Highlights

Replacement of 20 year old loader with a New Holland unit.

Key Processes:

- Maintaining Fueling Capabilities
- Hangar Operations
- Runway Maintenance

2014 Achievements

- Hosted a three day Commemorative Air Force B-24 event for the public, which featured tours and rides.
- Examined Airport Capital Improvement Plan.
- Engaged State Legislators regarding Airport funding apportionment.

2015 Objectives

- Design, engineer and construct Runway 18-36 resurfacing project.
- Improve Drainage around terminal and hangars.
- Update CI Plan in conjunction with FAA.
- Increase Airport market share in transient Jet traffic.

Strategic Partners:

- FAA
- Corporate Flight Crews
- Private Pilots
- ODOT
- Airport / Airshow Enthusiasts

Staffing Level	2011	2012	2013	2014	2015
City Full-time	4	3	2	2	2
FT/PT Agencies	3-5	3-5	3-5	4-5	4-5

**City Income Tax
Administrator:
Andrew Thomas**

Budget	2012	2013	2014 projection	2014 budget	2015 budget	\$ change	% Difference from 2014
Personal Services	\$213,670	\$167,253	\$130,067	\$129,518	\$135,103	\$5,585	4.31%
Other	\$673,228	\$685,050	\$759,860	\$802,042	\$823,276	\$21,234	2.65%

Budget Highlights

Increased productivity in conjunction with steady staff numbers.
Budgets impacted by proposed 3% wage increase and estimated refunds.

2014 Capital Improvement Highlights

Not applicable

- Key Processes:**
- Service before enforcement
 - Accurate & efficient payment and form processing
 - Past-due Collections
 - Accurate & efficient refund processing

2014 Achievements

- PC upgrades
- Faster tax season payment processing
- Server migration (in progress)
- 30-year compound annual growth rate chart
- Current-year daily year-end projection report
- Individual, net profit, monthly withholding, and quarterly withholding late payment penalty and interest spreadsheets & integrated workbook

2015 Objectives

- Crystal Reports upgrade
- Past-due collections
- Past-due filers
- Budget season net profit estimate declarations
- Improve collection reporting by accepting quarterly business profit payments

Strategic Partners:

- Accountemps & Act I
- Municipal Court
- Roger Rader, collection attorney
- Scheer Green & Burke, collection attorneys
- Brian Williamson, Software Engineer
- The Coulter Group, printing

Staffing Level	2011	2012	2013	2014	2015
Total Full Time/Part Time	3	3	3/2	3	2

Computer Services
 Supervisor:
 Justin Weddington

Budget	2012	2013	2014 projection	2014 budget	2015 budget	\$ change	% Difference from 2014
Personal Services	\$292,046	\$254,252	\$232,772	\$276,456	\$185,156	\$(91,300)	-33.03%
Other	\$65,454	\$48,486	\$59,808	\$63,681	\$86,845	\$23,164	36.38%

Budget Highlights

Brent Schroeder joined the team in early 2014 as part of a transition plan to replace retiring Lynn Ritchie. The budget includes time for part time labor to help with non-proprietary information and support tasks.

2014 Capital Improvement Highlights

- Replaced Mail Server
- Replaced App Server
- Completed Fiber Pipeline Project for South Fire. to accomplish more robust, and effective data system redundancy. Project infrastructure also supported County data run to new County Commissioners office.

- Key Processes:**
- Support City's IT Infrastructure
 - Firewall/Switch Management
 - Software Development
 - Maintain All Workstations
 - Manage Backup of All electronic city Records

2014 Achievements

- Replaced Mail Server
- Replaced App Server
- Installed a Patch Panel/Re wired Server Rack rewire In IT
- -Implemented Group Policy city wide
- Application Updates
- Remove XP workstations off Network
- Upgraded Emergitech software for Police & Fire

2015 Objectives

- New Emergitech Server to improve application performance
- New Court Servers
- Rewire the 3rd floor network
- Rewrite the Police Timekeeping App
- Find new Web security solution
- Build/Update network diagrams for entire city of Findlay

Strategic Partners:

- Centra Comm
- Dell
- Emergitech
- Police & Fire
- Auditors/Financials
- Tyler Tech
- RaMaker
- Time Warner
- Pitney Bowes
- Innovare
- Galaxy Net BADGER

Staffing Level	2011	2012	2013	2014	2015
Total Full- Time	10	7	7	6	7

ENGINEERING
Service-Safety Director
Paul Schmelzer

Budget	2012	2013	2014 projection	2014 budget	2015 budget	\$ change	% Difference from 2014
Personal Services	\$629,075	\$540,304	\$468,546	\$635,589	\$602,510	\$(33,079)	-5.2%
Other	\$61,514	\$97,058	\$138,352	\$144,252	\$149,025	\$4773	3.31%

Budget Highlights

Part-time collaboration on shared administrative staff with Civil Service is working well and will be continued. Steve Wilson plans to continue part-time engineering services. City Engineering position is budgeted and will be filled in 2015.

2014 Capital Improvement Highlights

- Not Applicable

2014 Achievements

- Transportation Alternative Plan Approval
- CRA Infrastructure Planning – MPC and McLane
- Intersection Upgrades
- FEMA process audit
- Capital Project Implementation and oversight.
- Flood Mitigation Effort
- Ditch Petition Initiation
- MS4 Program Development

2015 Objectives

- Capital Planning
- Completion of Records Scan
- GIS Update
- Water Model Update
- Rate Model Update
- Specification / Standard Update
- Department Space Reutilization with Court Project
- TAP Scope and Planning
- Intersection Upgrades
- Staff Cross-Training
- Flood Mitigation Effort
- MS4 Operational

- Key Processes:**
- Capital Planning
 - Pavement Management
 - Project Admin/Design
 - GIS/Engineering Records
 - Planning Commission
 - Construction Inspection
 - MS4 Administration
 - Contracting/Grant Admin
 - ODOT MPO Planning
 - OPWC Project Implementation
 - Economic Development Aid

- Strategic Partners:**
- County Engineer
 - Developers
 - Consultants
 - ODNR
 - FEMA
 - HRPC
 - Alliance
 - ODOT
 - Contractors
 - Corporations

Staffing Level	2011	2012	2013	2014	2015
Total FT	68	69	58	62	62

Fire Department
Chief Tom Lonyo
Divisions:
 Fire/EMS/Rescue/HazMat
 Fire Prevention/Life Safety & Education
 Fire Determination and Cause
 Disaster Preparedness
 Administration & Training

Budget	2012	2013	2014 projection	2014 budget	2015 budget	\$ change	% Difference from 2014
Personal Services	\$6,536,397	\$6,513,920	\$6,424,710	\$6,470,143	\$6,655,245	\$185,102	2.86%
Other	\$322,536	\$321,334	\$383,105	\$400,025	\$371,639	\$(28,386)	-7.1%

Budget Highlights

- Daily scheduled staffing levels will be 15 unless a member is sick or on a leave of absence.
- Minimum daily staffing 14 members at which time an aerial device is placed out of service.
- Battalion Chief Matt Traver transitioned to interim Fire Chief to initiate replacing retiring Tom Lonyo.
- Replacement of the approach at Station 2

2014 Capital Improvement Highlights

- Station 1 Apparatus floor replacement
- Station 1 & 3 - Apparatus bay heating systems replaced
- Installed VHF back-up radio system at FFD
- Collaborated with MPC to purchase additional high angle rescue equipment

- Key Processes:**
- Administration / Finance
 - Fire/EMS/Rescue
 - HazMat
 - Domestic Preparedness
 - Equipment/Facility/Apparatus Maintenance
 - Training/Professional Development
 - External Relationships-Agency Agreements

2014 Achievements

- Created the Active Shooter Response Plan for Hancock County
- Eliminated Data Circuits in FD
- Station 4 classroom update
- Expanded and funded Project S.A.F.E.
- Aided local businesses in creating individual Emergency Action Plans
- Drafted a use agreement with the State Fire Marshal's Office for the live fire simulator and FD training
- Created an apparatus replacement committee
- Purchased electric PPV fans
- Mutual Aid formalized with Allen Township.

2015 Objectives

- Streamline FFD apparatus to match staffing levels and resources needed to respond to local incidents
- Purchase new AED's for FFD vehicles
- Provided additional Active Shooter Training to FD members
- Seek grant money for SCBA replacement
- Continue to support Project S.A.F.E.
- Seek grant sources for apparatus bay exhaust removal systems
- Continue Mutual Aid effort

Strategic Partners:

- Findlay Police Dept.
- Hanco EMS/BVHS
- Hancock EMA
- Hancock Fire Departments
- Ohio Fire Marshal
- American Red Cross
- DHS – EMA Region 1 HazMat
- Ohio Fire Chief's ERP
- MARCS Ohio
- Wood Co. Building Dept.
- University of Findlay

Health Department

Dep. Commissioner: Barb Wilhelm
Divisions

Nursing*Vital Statistics
Environmental Health*Emergency
Response/Epidemiology
Plumbing*Health Education

Staffing Level	2011	2012	2013	2014	2015
Total FT/PT	15	16	16	17	17

Budget	2012	2013	2014 projection	2014 budget	2015 budget	\$ change	% Difference from 2014
Personal Services	\$967,484	\$997,935	\$981,136	\$1,044,623	\$1,089,495	\$44,872	4.3%
Other	\$227,168	\$336,296	\$461,091	\$465,545	\$452,280	-\$13,265	-2.85%

Budget Highlights

- Switch to private insurance billing complete; 2014 insurance revenue set to finish at least 7% higher than 2013.
- Increase in personal services includes proposed 3% wage increase and step increases.
- Decrease in other reflects stabilization of vaccine inventory and no need to purchase mosquito chemicals.

2014 Capital Improvement Highlights

- Replaced City mosquito sprayer and chemical supply.

2014 Achievements

- Added Help Me Grow RN in April and increased visits by 165%
- Secured \$155,768 in grants and donations
- Silver Level Healthy Communities Award Winner
- Launched innovative Baby & Me Tobacco Free Smoking Cessation program
- 100% compliance with ODH programs and grants
- Added public health initiatives for heart attack and stroke prevention and diabetes awareness
- Established Trauma Informed Learning Community Team
- Provided nutrition education for city employees during open enrollment

Key Processes:

- Monitor health status to identify community health problems
- Diagnose and investigate health problems and health hazards
- Inform, educate and empower people about health issues
- Mobilize community partnerships to identify and solve health problems
- Enforce laws and regulations that protect health and ensure safety
- Link people to needed personal health services and assure the provision of health care when otherwise unavailable
- Develop policies and plans that support individual and community health efforts

2015 Objectives

- Conduct a 2015 Comprehensive Community Health Assessment
- Complete a 3 Year Community Health Improvement Plan
- Continue progress toward accreditation
- Support positive movement toward combined Hancock Public Health Department.

Strategic Partners:

ODH
Dept. of Ag
Dept. of Commerce
BVH
Findlay City Schools
YMCA
O.S.U. Extension
U. Of F.
ADAMHS Board
Community Partnership
Family First Council
United Way
Community Foundation
Be Healthy Now Hancock Co. Coalition
Findlay Area Safe Kids

Staffing Level	2011	2012	2013	2014	2015
Full Time	1	1	1	1	1

Neighborhood Enhancement & Abatement Team
Becky Greeno

Budget	2012	2013	2014 projection	2014 budget	2015 budget	\$ change	% Difference from 2014
Personal Services	\$75,296	\$77,229	\$69,916	\$74,599	\$74,858	\$259	0.35%
Other	\$18,419	\$20,526	\$34,484	\$35,694	\$30,232	\$(5462)	-15.3%

Budget Highlights

Difference in other dollars from 2014 to 2015 is a pending demolition of approximately \$10,000

2014 Capital Improvement Highlights

Not applicable

- Key Processes**
- Due process and flexibility to achieve compliance
 - Accurate Invoicing
 - Property Tax Assessments
 - Detailed Record Keeping
 - Investigation and Notification of Issues
 - Assist with development of additional policies and procedures

2014 Achievements

- Another highly successful collaboration with Backyard Mission Trip - over 1300 volunteers working on over 220 projects
- Continued work to reduce number of older cases that remain open
- Revised notification process to more quickly address complaints

2015 Objectives

- Finalization of policies and procedures to track properties in Bankruptcy and Foreclosure
- Increased collaboration with zoning department
- Continue collaboration with Backyard Mission Trip
- Continue work on older cases, particularly Dilapidated Structures

Strategic Partners

- Volunteers with Backyard Mission Trip
- AWC Landscape
- Street Department
- Water Distribution
- Water Pollution Control Center

Staffing	2011	2012	2013	2014	2015
Police Dept.	65	58	54	59	61
Dispatch	11	11	10	11	11
Parking	1	1	1	1	1

Police Department
 Chief: Greg Horne
 Divisions
 Police Department * Communications
 *Special Services

Budget		2012	2013	2014 projection	2014 budget	2015 budget	\$ change	% Difference from 2014
PD	Personal Services	\$6,413,775	\$5,888,283	\$ 5,636,934	\$6,168,433	\$6,048,087	\$(120,346)	-1.95%
	Other	\$413,998	\$355,054	\$ 471,054	\$524,225	\$527,700	\$3,475	0.66%
Dispatch	Personal Services	\$818,174	\$768,245	\$ 769,545	\$878,122	\$828,796	\$(49,326)	-5.62%
	Other	\$111,197	\$118,654	\$121,200	\$125,773	\$131,905	\$6,132	4.88%
Parking	Personal Services	\$80,766	\$81,353	\$ 80,429	\$82,236	\$83,738	\$1,502	1.83%
	Other	\$11,982	\$11,674	\$15,694	\$17,130	\$16,403	\$(727)	-4.24%
Disaster Services	Other	\$50,635	\$38,493	\$45,679	\$46,077	\$50,924	\$4847	10.52%

Budget Highlights

- Decrease in PD wages even with hiring due to new staff in 2014.
- Sergeant and Lieutenant promotions in 2015 due to Lt. retirement in May 2015.
- MARCS radio fees.

2014 Capital Improvements Highlights Achievements

- Two (2) Cruisers and one (1) SUV
- Equipment and graphics for all three (3) vehicles

- Key Processes:**
- Planning the operations of the department
 - Organizing the police department divisions
 - Staffing for proactive policing
 - Budgeting to ensure financial efficiency
 - Crime Suppression & Prevention
 - Reporting department activity to administration and council

2014 Achievements

- Maintained Public Service Excellence Through C.A.L.E.A.
- Implemented A.L.I.C.E. active shooter response in all schools
- Mass Casualty Incident Collaborative Effort with other Law Enforcement, Fire, EMS and City and County Schools as well as other support services
- APCO certifications maintained for Communications
- Continued Financial Stability
- Increased Civic Engagement and Communications

2015 Objectives

- Re-implement S.A.U. in January
- Add investigative detectives
- Increase Trainings
- Increase and build upon Public Contacts
- Redesign PD/ Improve workflow
- Continue to be fully Accredited through C.A.L.E.A.
- Active Shooter Training

- Strategic Partners:**
- Findlay Fire
 - Hancock EMS
 - FBI
 - BCI&I
 - Ohio State Patrol
 - Hancock County Sheriff
 - Findlay Municipal Ct
 - CSB/OJFS
 - Adult Parole Authority
 - Findlay City Schools
 - MARCS

Staffing Level	2011	2012	2013	2014	2015
Streets	19	20	21	22	23
Parks	7	5	2	4	4
Cemetery	2.5	2.5	2.5	2.5	2.5
Traffic	2	2	2	2	2
Total:	30.5	29.5	27.5	30.5	32.5

Public Works
 Superintendent: Matt Stoffel
 Divisions
 Streets* Signs* Parks*
 Cemetery* Traffic* Pool*
 Rec. Maint.*

Budget		2012	2013	2014 projection	2014 budget	2015 budget	\$ change	% Difference from 2014
Streets	Personal Services	\$1,583,512	\$1,619,319	\$1,640,963	\$1,653,092	\$1,782,204	\$129,112	7.81%
	Other	\$488,283	\$379,642	\$572,603	\$613,451	\$766,063	\$(152,612)	-24.88%
Parks	Personal Services	\$398,362	\$199,335	\$262,522	\$366,300	\$320,146	\$(46,154)	-12.6%
	Other	\$93,532	\$87,295	\$151,828	\$170,196	\$169,440	-\$ (756)	-0.44%
Cemetery	Personal Services	\$206,596	\$218,678	\$210,088	\$225,393	\$228,805	\$3412	1.51%
	Other	\$37,795	\$35,623	\$51,734	\$57,184	\$75,133	\$17,949	31.39%
Traffic	Personal Services	\$145,243	\$129,413	\$133,807	\$143,773	\$141,596	\$(2177)	-1.51%
	Other	\$71,999	\$83,809	\$118,213	\$132,945	\$115,713	\$(17,232)	-12.96%

Budget Highlights

The 2013-2014 winter was a factor on expenses this year in fuel, labor and equipment repair. Proposed additional staff.

2014 Capital Improvement Highlights

Approximately \$400,000 in capital improvements in 2014. Street Dept. repairs and Parks and Cube field maintenance and repairs.

- Key Processes:**
- Street, Sign, Traffic Work
 - Work Orders
 - Parks and Cemetery
 - Public Works Maintenance
 - Strategic Partnerships
 - Track Capital Improvement projects and equipment

2014 Achievements

- Street barn repair
- Intersection upgrades
- Street and alley repair
- Concrete repairs
- Signal upgrades
- Parks grounds repairs
- Swimming pool upgrades, slide, shelter house on grounds.
- Ball field repairs and field maintenance
- Cemetery repairs on old foundations and new indigent foundations
- Crosswalk installations and upgrades on Main Cross and Melrose

2015 Objectives

- Street Preventive Maintenance
- Alley Maintenance
- Park and Ball Field upgrades
- Traffic Light upgrades and maintenance
- Cemetery upgrades and maintenance
- Upgrade traffic signage
- Riverside Park Lighting
- Riverside Pool Maintenance
- Cube Field and grounds maintenance
- Departmental unity and inter-departmental collaboration
- Leaf collection planning

- Strategic Partners:**
- City Council
 - State/County
 - EPA
 - U of F
 - City Schools
 - Youth Sport Groups
 - Downtown Findlay
 - Improvement District
 - YMCA
 - Chamber
 - Red Cross
 - City of Findlay Residents
 - All City of Findlay Departments
 - Vendors
 - Surrounding Municipalities
 - Tree/Traffic/Parks Comm.

Staffing Level	2011	2012	2013	2014	2015
Recreation FT	5	5	4	3	3.5
Seasonal /PT	n/a	22	24	22	22

Recreation Functions
 Superintendent: Lu Draper
 CUBE Facility, Marathon Diamonds,
 League Management, Ice and Dry
 Floor Event Organization,
 Concession/Inventory Management

Budget	2012	2013	2014 Projection	2014 Budget	2015 Budget	\$ change	% Difference from 2014
Personal Services	\$459,814	\$337,544	294,019	300,064	\$331,699	\$31,635	10.54%
Other	\$320,380	\$315,737	346,571	360,056	\$394,619	\$34,563	9.6%

Budget Highlights

- Permanent Part –Time Employees vs. Seasonal Employee’s
- Part-Time Employees – Program Instructors/Coordinators
- Hiring Asst. Recreation Supervisor /4th quarter of 2015

- Key Processes:**
- Facility Marketing/Development
 - Special Events/Tournaments
 - Facility Scheduling/Field Permits
 - Event Planning
 - Concession Management
 - League Management/New Concepts

2014 Capital Improvements Highlights Achievements

- Bleachers at Marathon Diamonds – all fields now have bleachers, created larger spectator areas.
- Condenser at the CUBE replacement

- Strategic Partners:**
- Findlay Publishing
 - Findlay Youth Baseball
 - Findlay Amateur Hockey
 - Young Miss Softball
 - Findlay Girls Fast Pitch
 - Findlay Youth Football
 - Hancock Soccer Association
 - Silver Blades
 - Gliding Stars
 - Findlay’s Men’s Hockey League
 - CVB
 - YMCA
 - Findlay Arts Partnership
 - University of Findlay
 - Findlay City Schools
 - Flag City Balloonfest
 - Hancock Park District
 - ASA
 - Huntington Bank
 - Marathon Oil Company
 - Fifth Third Bank
 - Millstream Area Credit Union
 - Pennant/Screen Advertisers

2014 Achievements

- American Federation Women’s Softball Games
- Successful cooperation and coordination of outdoor facility maintenance
- Whitetail Unlimited Annual Meeting
- Opening of Football facility and start of phase 2 of facility
- New Programs – Find it in Findlay and Drive-In Movies
- Retention and Expansion of Partnerships
- Implemented new policy & operational procedures
- Ice Partner Agreements
- Softball/Baseball Tournaments continued success

2015 Objectives

- Continue retention of existing tournaments
- Expand on Find it in Findlay Flea Market/Craft Show
- Coordinate 7 on 7 football tournaments (summer)
- Start up of a Lacrosse League in Findlay w/ U of F
- Continue improving efficiencies and tracking of concessions/inventory with new POS system
- Communications with Recreation Partners/Annual Summit.
- Expand on Safety, Security & First Aid Practices & Training
- Continue partnership with CVB, ASA and the American Federation Women’s Softball team.

Staffing Level	2011	2012	2013	2014	2015
Total Full Time Permanent	1	1	1	1	1
Total Part Time Permanent	0	0	0	0	2

**W.O.R.C. Dept.
Coordinator:
Jodi Mathias**

Budget	2012	2013	2014 projection	2014 budget	2015 budget	\$ change	% Difference from 2014
Personal Services	\$63,271	\$53,759	\$55,174	\$62,444	\$91,329	\$28,885	46.26%
Other	\$284,054	\$257,618	\$272,836	\$274,082	\$245,936	\$(28,146)	-10.27%

Budget Highlights

Part Time Permanent city employees to the department in 2015 will deliver more consistent security staff to supplement staff requirements and provide redundancy to the operation. Municipal Court to continue effort to initiate CASC to permit additional sentencing abilities.

2014 Capital Improvement Highlights

New Furnace and A/C Unit put in at the WORC in 2014. Security Cameras planned for 2015.

Key Processes:

- Conduct eligibility interviews on referrals
- Process new residents into center
- Administer drug testing
- Administer breathalyzer testing
- Conduct frisk searches & contraband searches
- Payment Collections
- Verification of employee schedules & hrs.
- Surveillance Checks
- Release residents when time is served & complete incarceration summary to courts

2014 Achievements

- Minimal outstanding accounts
- Continued female acceptance 2 months per year
- No injuries or violent incidents to report
- Continued contact with surrounding courts & probation departments and attorneys.
- Traffic Enforcement during some closures

2015 Objectives

- Continued minimization of outstanding account balances
- Increase population/usage of center
- Increase surrounding courts usage
- Increase revenues
- Increase staff productivity, attendance and operational redundancy.
- Work towards CASC

Strategic Partners:

- Findlay Municipal Court / Probation Dept.
- Hancock Co. Common Pleas Court
- Hancock Co. Adult Probation
- Century Health / Clearview Service
- Upper Sandusky Municipal Court & Probation Dept.
- Fremont Municipal Court & Probation Dept.
- Prosecuting Attorneys/Public Defenders
- Temporary Security Agency
- Other Surrounding Courts & Probation Dept's.
- Several Churches & facilities offering AA & NA Mtgs.

Staffing Level	2011	2012	2013	2014	2015
WPC	17	16	16	16	16
Sewer Maint.	10	10	10	10	10
Stormwater	2	2	2	2	2
WPCC Total FT/PT	29	28	28	28	28

Water Pollution Control Center

Superintendent: Dave Beach
Divisions

Water Pollution Control * Sewer Maintenance * Storm Water

Budget		2012	2013	2014 projection	2014 budget	2015 budget	\$ change	% Difference from 2014
WPC	Personal Services	\$1,261,254	\$1,182,113	\$1,137,149	\$1,232,976	\$1,227,533	\$(5,443)	-0.44%
	Other	\$871,621	\$782,646	\$1,041,083	\$1,084,762	\$1,008,989	\$(75,773)	-6.99%
Sewer Maint.	Personal Services	\$809,379	\$813,648	\$770,509	\$813,986	\$834,676	\$20,690	2.54%
	Other	\$110,654	\$110,382	\$149,283	\$192,115	\$190,036	\$(2,079)	-1.08%
Storm water	Personal Services	\$156,908	\$144,018	\$139,467	\$144,016	\$148,600	\$4,584	3.18%
	Other	\$26,535	\$95,051	\$72,610	\$144,689	\$131,669	\$(13,020)	8.99%

Budget Highlights

- Continued collaboration with MPC Solar Array

2014 Capital Improvement Highlights

- Bar Screen Construction
- Annual Large Diameter Cleaning
- West Park Storm Sewer-Phase 3
- WPC Lighting Project – Phase 2
- Storm Outlet at Park and Oakland
- Dalzell Ditch Improvement

2014 Achievements

- Septage Receiving Station upgrade
- West Park Storm Water Retention Pond Improvement
- Bank and First CSO Elimination
- Lowes Pump Station Upgrades
- Televised over 80,000 ft. of sanitary lines.
- Removed over 233 cubic yards of debris from sanitary lines.
- UV Lamp Replacement
- Sanitary Sewer Replacement
 - Beecher & Jennifer Lane
 - Greendale & Sutton Place

2015 Objectives

- West Park Storm Sewer-Phase 4
- CSO Long Term Control Plan
- Solids Processing Conveyor Replacement
- Annual Large Diameter Cleaning
- Annual Sewer Lining
- Ditch Maintenance
- G & H Street Sewer Separation
- Brandman Area Sewer Division and CSO Removal

Key Processes:

- Provide treatment which meets or exceeds NPDES permit/100% compliance
- Condition and dispose of biosolids
- Ensure reliable and valid analytical lab data
- Maintain and oversee operation of sanitary & storm pumping stations
- Meet regulatory reporting requirements set forth in NPDES
- Operation and maintenance of wastewater collection system
- Flood water management
- Maintain stormwater collection system

Strategic Partners:

- EPA/Federal, state, local agencies
- Local Industries-SIU & Non-SIUs
- Hancock Co Landfill & Engineers
- National Weather Service-CLE
- Ohio Water Environment Association
- Marathon Petroleum (Solar Project)
- Blanchard River Watershed Partnership (BRWP)
- All City Departments

Staffing Level	2011	2012	2013	2014	2015
Reservoir	1	1	1	1	1
Water Treatment	16	14	14	13	13
Water Distribution	13	13	12	13	13
Utility Billing	10	10	10	10	10

Water Department
 Superintendent: Jeff Newcomer
 Divisions
 Reservoir * Treatment * Distribution
 Utility Billing

Budget		2012	2013	2014 projection	2014 budget	2015 budget	\$ change	% Difference from 2014
Supply Reservoir (SR)	Personal Services	\$79,807	\$82,875	\$78,963	\$95,607	\$98,134	\$2,527	2.64%
	Other	\$379,890	\$298,072	\$232,904	\$507,811	\$316,235	-(191,576)	-37.73%
Water Treatment (WT)	Personal Services	\$1,338,104	\$1,046,578	\$959,848	\$1,040,711	\$1,003,715	\$(36,996)	-3.55%
	Other	\$888,550	\$764,386	\$1,009,427	\$1,023,368	\$1,076,109	\$52,741	5.15%
Water Distribution (WD)	Personal Services	\$1,011,295	\$931,777	\$907,611	\$915,040	\$1,009,610	\$94,570	10.34%
	Other	\$280,558	\$321,873	\$375,067	\$412,759	\$457,946	\$45,187	10.95%
Utility Billing (UB)	Personal Services	\$676,804	\$671,839	\$644,249	\$672,303	\$ 687,655	\$15,352	2.28%
	Other	\$189,007	\$224,090	\$255,756	\$274,215	\$209,560	\$(64,655)	-23.58%

Budget Highlights

Supply Reservoir

- Increase in operational chemicals for treatment of reservoirs with algaecide
- Increase in B&G would like to inspect outlet structures for zebra mussels

Water Distribution

- Increase in Radmeter due to the possible purchase of radio read meters if needed
- Increase in R&M streets due to increase in main breaks

Water Treatment

- Increase in fuel due to filling of generator (last filled in 2012)
- Increase in chemical for additional Carbon dosing
- Increase in small equipment need to replace radios for telemetry

2014 Capital Improvement Highlights

- South Tower painting complete with new Logo
- Purchased new backhoe in WD
- New generator for WD and UB
- Chemical Spill basin re-lined
- Interior lighting upgrade at Water complex
- New flash mix gear box purchased
- Sealed exterior buildings at Water complex
- Continuing work on Clearwell

Key Processes:

- Maintain an adequate supply of water
- Chemically treat and filter all water
- Produce pleasant tasting water at an affordable price
- Dispose of lime sludge through drying beds or land application
- Promote licensing of operators and distribution personnel
- Maintain and develop distribution system
- Bill water, sewer and storm water accounts

2014 Achievements

- Received incentive check from AEP for interior lighting upgrade
- Transferred new water services on Logan Ave.
- Increasing autopay and online payments for utility bills
- Expanded use of plastic water line to cut installation cost and long term maintenance

2015 Objectives

- Billing software upgrade
- Replace small mains & services when needed, maintain hydrants and continue leak survey
- Continue monitoring reservoirs
- Paint SCU 1
- Finish sealing of building exterior
- Look into lab cabinet upgrade
- Refinish floors in chemical areas
- Reservoir Force Main repair

Strategic Partners:

- CMI
- Badger meter
- BRWP
- Oregon WTP
- Other municipalities
- OTCO
- NW District OEPA
- All City Departments
- OEPA

Staffing Level	2011	2012	2013	2014	2015
Total Full- Time	2	2	1	1	1

Zoning Department
Supervisor:
Todd Richard

Budget	2012	2013	2014 projection	2014 budget	2015 budget	\$ change	% Difference from 2014
Personal Services	\$160,607	\$107,654	\$93,924	\$96,149	\$103,174	\$7,025	7.31%
Other	\$8,973	\$7,146	\$7,672	\$10,726	\$12,053	\$1327	12.37%

Budget Highlights

Continued Flood Plain management and zoning duties with limited staffing.

2014 Capital Improvement Highlights

- Not Applicable

- Key Processes:**
- Permit Review
 - Field Inspections
 - Floodplain Management
 - BZA Hearings
 - Planning Commission

2014 Achievements

- Zoning code amendments
- Maintained timely permit processing
- FEMA process audit

2015 Objectives

- Community Rating System (CRS)
- Zoning Map Update
- Computer file reorganizing
- Collaboration with NEAT

Strategic Partners:

- Real Estate Agents
- Developers
- Contractors
- ODNR
- FEMA