

# 2018



## **City of Findlay Finance Book**

## City of Findlay 2018 Permanent Budget Presentation Package



Findlay Municipal Building  
318 Dorney Plaza Findlay, Ohio 45840-3346  
<http://www.FindlayOhio.com>

### **CITY OFFICERS**

|  |              |
|--|--------------|
| Mayor – Lydia L. Mihalik                   | 419-424-7137 |
| City Auditor – James Staschiak II          | 419-424-7101 |
| City Treasurer – Susan Hite                | 419-424-7107 |
| Director of Law – Donald J. Rasmussen      | 419-429-7338 |
| Municipal Court- Judge Mark C. Miller      | 419-424-7141 |
| Municipal Court- Judge Allen D. Hackenberg | 419-424-7141 |
| Council Clerk – Denise Devore              | 419-424-7113 |
| City Clerk - Kathy K. Laundry              | 419-424-7137 |
| Clerk of Courts – Dave Spridgeon           | 419-424-7141 |

**PRESIDENT OF COUNCIL** James P. Slough – 304 Greenlawn Ave. 419-424-9504  
Elect R.- Ron Monday

**PRESIDENT PRO-TEM** R. Ronald Monday – 332 W. Sawmill Rd. 419-422-8646

**COUNCIL CLERK** Denise DeVore - Council Office, Rm 114 419-424-7113

### **MEMBERS COUNCIL AT LARGE**

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

### **WARD COUNCILMEMBERS**

|   |              |
|---|--------------|
| First Ward - Holly Frische 1325 Shady Ln.         | 419-348-7041 |
| Second Ward - Dennis Hellmann 720 Timber View Dr. | 419-420-7900 |
| Third Ward - R. Ronald Monday 332 W Sawmill Rd.   | 419-422-8646 |
| Elect - Dina Ostrander                            |              |
| Fourth Ward - Thomas Klein 319 Greenlawn.         | 419-722-3338 |
| Elect – James P. Slough                           |              |
| Fifth Ward - John Harrington 510 Church Hill Dr.  | 419-957-4119 |
| Sixth Ward - James Niemeyer 1004 W Sandusky St.   | 419-422-2465 |
| Seventh Ward - Tim Watson 2306 Anna St.           | 419-306-1687 |

### **COMMITTEE ASSIGNMENTS**

**Appropriations** - Monday Chr., Harrington, Klein, Russel, Wobser  
**Downtown Findlay Improvements** - Klein  
**Inter-Government Relations & Legislation Review** - Klein Chr., Niemeyer, Shindledecker  
**Planning & Zoning** - Russel Chr., Harrington, Hellmann, Shindledecker, Wobser  
**Strategic Planning Committee** -  
**Streets, Sidewalks, & Parking** - Shindledecker Chr., Frische, Watson  
**Water & Sewer** - Frische Chr., Monday, Watson  
**Airport Advisory Board** - Niemeyer  
**The Alliance** - Hellmann  
**Arts Partnership** - Watson  
**Flood Mitigation** - Klein, Shindledecker  
**Hancock Regional Planning Commission** - Russel  
**Parks & Recreation Board** - Russel, Wobser  
**Parking Authority** - Klein, Niemeyer  
**Revolving Loan Fund** - Harrington  
**Shade Tree Commission** – Niemeyer  
**Street Designation Committee** - Frische, Hellmann  
**Traffic Commission** - Monday

# Office of the Mayor

Lydia L. Mihalik

318 Dorney Plaza, Room 310

Findlay, OH 45840

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Paul E. Schmelzer, P.E., P.S.  
Safety Director

Brian A. Thomas, P.E., P.S.  
Service Director

December 4, 2017

Honorable Council Members:

I respectfully request your consideration of the proposed 2018 Budget.

I still believe that we serve this community best when we align our spending with our strategic priorities. This budget accomplishes that goal. This year's request is very similar to the 2017 adopted budget. In fact, the proposal is consistent with the way we strategized our approach for 2017.


If you recall the 2017 budget having a projected deficit of approximately \$1.2 million, we expected to be able to manage this similarly to the way we have in the past, within our department level expenditures. This was accomplished. We expect our unused department appropriations to approximate \$1.7M. This would have more than covered the projected deficit. However, as you all know, our income tax revenue is projected to be approximately \$1M lower than estimated. This is approximately \$1.9M less than withholding, individual and business taxes combined in 2016.

Fortunately, the cash position we have built over the last 5 years will allow us to deal with any negative impact to our cash balance this year. Looking forward into 2018, we propose to handle the projected budget deficit in much the same way we did in 2017. We anticipate being able to manage much of this by controlling department level expenditures. Increases in the proposed budget from 2017 to 2018 are partly due to contractual wage increases. I'm proud of the work our department leadership has done to keep expenses relatively flat.

We have kept our department leadership in the loop throughout the year as part of our internal strategic planning process. They are aware of the budget position. Our proposed budget and the way we have managed our finances is prudent. Given the revenue projections, I believe this budget is manageable.

Our team continues to do big things. We are almost complete with achieving the objectives outlined in our 5-year vision. Everything we do is evaluated through our mission of "Enduring stewardship dedicated to service and safety for citizens, promoting Findlay as the premier place for opportunity and growth." Our values have remained consistent and our level of service to this community continues to improve. I am thankful for the opportunity to work with our team and I am confident that you see the great things they do together. I look forward to presenting our budget to you next week. If we can answer any questions with regard to our budget process or specific requests, please do not hesitate to ask.

Sincerely,

  
Lydia L. Mihalik  
Mayor



## AUDITOR'S OFFICE

Findlay, OH 45840-3346  
Telephone: 419-424-7101 • Fax: 419-424-7866  
[www.findlayohio.com](http://www.findlayohio.com)

**JIM STASCHIAK II**  
CITY AUDITOR

December 01, 2017

The Honorable Council  
Findlay, Ohio 45840

Dear Council Members:

I am presenting you with this copy of the 2018 Permanent Operations Budget requests as presented to my department from the various elected officials.

For the purposes of reporting figures for the General Fund operations it was necessary to determine a preliminary allocation of the net income tax receipts. At your committee of the whole meeting the allocation was been presumed to be set at 80% General Fund, 20% CIT-Capital Improvements Restricted Account as proposed by the Administration for 2018 and 80% General Fund, 20% CIT-Capital Improvements Restricted Account for 2019. Should Council choose to alter this allocation as part of the passage of the 2018 budget ordinance the figures below would need to 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, Municipal Court as well as others. This document contains budget and summary figures covering the entire City operations from a financial perspective.

This document is based on a 2-year budget. It reflects projected revenues and expenses into 2019, which is a significant accomplishment and should be recognized as such. It provides the opportunity for the community and its leaders to reflect on the ability of the City finances to sustain the anticipated operational needs over the next two years.

The estimated beginning cash balance for 2018 is \$12.1MM. It shows that the City's General Fund cash position is projected to be approximately \$1.4MM lower than it was at January 1, for yearend 2017. Since 2012, on average the General Fund departments have returned \$2.1 MM in unused appropriations. For 2017 approximately \$300,000 of the projected \$1.7MM carry forward is attributable to continued savings in health coverage costs. The 2018 budget year is

**12/01/2017**

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presented in full detail later in this document. The 2018 budget year is presented here in summary form.

| GENERAL FUND SUMMARY |   | 2018                       |              |
|----------------------|---|----------------------------|--------------|
| 2017                 | Projected Unappropriated Cash Balance                                     | \$10,332,388               |              |
| 2017                 | Projected Unused Department Appropriations                                | \$1,739,703                |              |
| 2018                 | Estimated Revenues  | \$26,829,091               |              |
| 2018                 | TOTAL ESTIMATED RESOURCES   |                            | \$38,901,182 |
| 2018                 | Proposed Expenses   |                            | \$28,475,212 |
| 2018                 | ESTIMATED YEAR END CASH BALANCE   |                            | \$10,425,970 |
| 2018                 | Estimated Minimum Reserve   | \$4,755,400                |              |
| 2018                 | Estimated Year End Cash Balance<br>in excess of Estimated Minimum Reserve | \$5,670,570                |              |
| 2018                 | Proposed Capital  | Not finalized /<br>adopted |              |

| GENERAL FUND SUMMARY |   | 2019                       |              |
|----------------------|---|----------------------------|--------------|
| 2018                 | Projected Unappropriated Cash Balance   | \$10,425,970               |              |
| 2018                 | Projected Unused Department Appropriations  | Not estimated              |              |
| 2019                 | Estimated Revenues  | \$27,346,574               |              |
| 2019                 | TOTAL ESTIMATED RESOURCES   |                            | \$37,772,544 |
| 2019                 | Proposed Expenses   |                            | \$28,793,145 |
| 2019                 | ESTIMATED YEAR END CASH BALANCE<br>*excludes unused department appropriations in prior year |                            | \$8,981,290* |
| 2019                 | Estimated Minimum Reserve   | \$4,808,200                |              |
| 2019                 | Estimated Year End Cash Balance<br>in excess of Estimated Minimum Reserve                   | \$4,173,090                |              |
| 2019                 | Proposed Capital  | Not finalized /<br>adopted |              |

The City continues to maintain a strong cash position in the General Fund and is projected to end the year with \$12.1MM which is more than \$7.5MM **beyond** its cash reserve policy in 2017. For 2018 the yearend balance continues to be strong and 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 2017 and not estimated for 2018.

Although this budget is not balanced under strict definition of the term for 2017, the City is in a very strong cash position to offset this 6.1% difference between projected revenues and expenses. Also, the departments have returned larger amounts of unused appropriated money the last few years so, the budget is likely closer to being balanced than the numbers show.

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This budget presentation document is presented in a format that continues to move Findlay toward compliance with the Government Finance Officers Association (GFOA) Budget Presentation Program. The final section has been named to 'Additional Information' and is provided for individuals to add reports and other financial items deemed relevant for reference throughout 2018.

Is my hope you will find it informative, easily read, and a solid reference document for the 2018 fiscal year.

Respectfully submitted,



Jim Staschiak II  
City Auditor



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**INTRODUCTON AND OVERVIEW**

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

**City Council** continues to be supportive of the Mayor’s administrative and operational proposals and the City operates on the community’s 1% income tax, one of the lowest in the State. Council has requested expansion of the budgetary information being provided regarding the aspects of City operations and the Administration’s strategic planning for the departments.

Council also is creating a formal strategic planning committee which would follow best practices and provide the opportunity to vet community initiatives through the budget process. The main function of this Strategic Planning Committee will be to keep and maintain the long term strategic plan for the City. The Strategic Planning process will be outlined at a later date. The committee will meet on a regularly scheduled monthly date with additional meetings as needed.

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 2017 Council adjusted the City income tax split to 80% to General Fund and 20% to CIT-Capital Improvements Restricted Account; this document reflects a proposed 80% / 20% split for 2018.

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 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. The City can have the audit updated by the State Auditor’s performance team if it chooses.

| 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  | Complete   |
| 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 Ongoing   |
| 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 | Complete   |
| 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  |

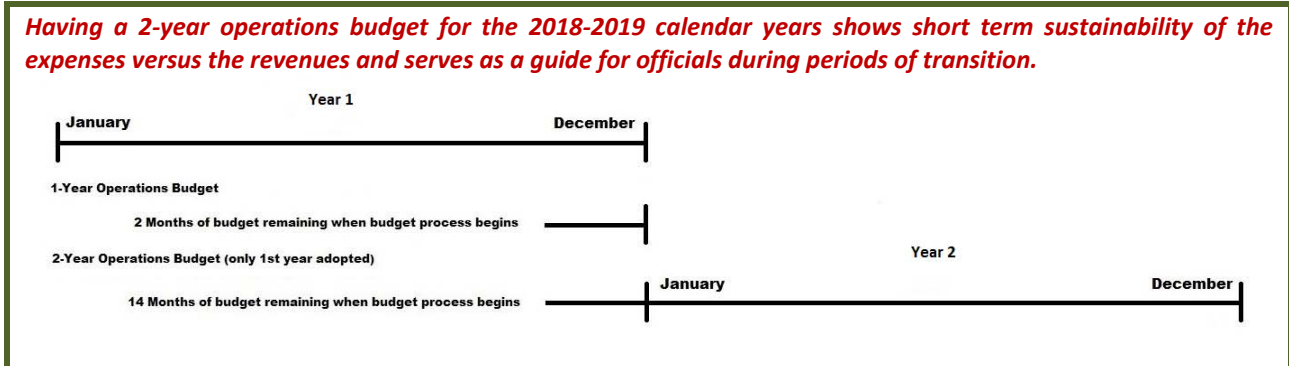


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*Mayor Mihalik please refer to the strategic planning section and cover letter*

**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 again completed a 2-year operations budget, a noteworthy accomplishment. The summary view will provide the community with a look at the ability of the City to fund its operations through 2019.

**Having a 2-year operations budget for the 2018-2019 calendar years shows short term sustainability of the expenses versus the revenues and serves as a guide for 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 resulted in the city subsidizing the Parking Fund approximately \$263,100 in General Fund money over a 9 year period. The City is being asked to consider selling a parking lot in 2018 which would again have significant impact on the Parking Fund revenues and consequently General Fund Expenses to subsidize the fund further.** 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.

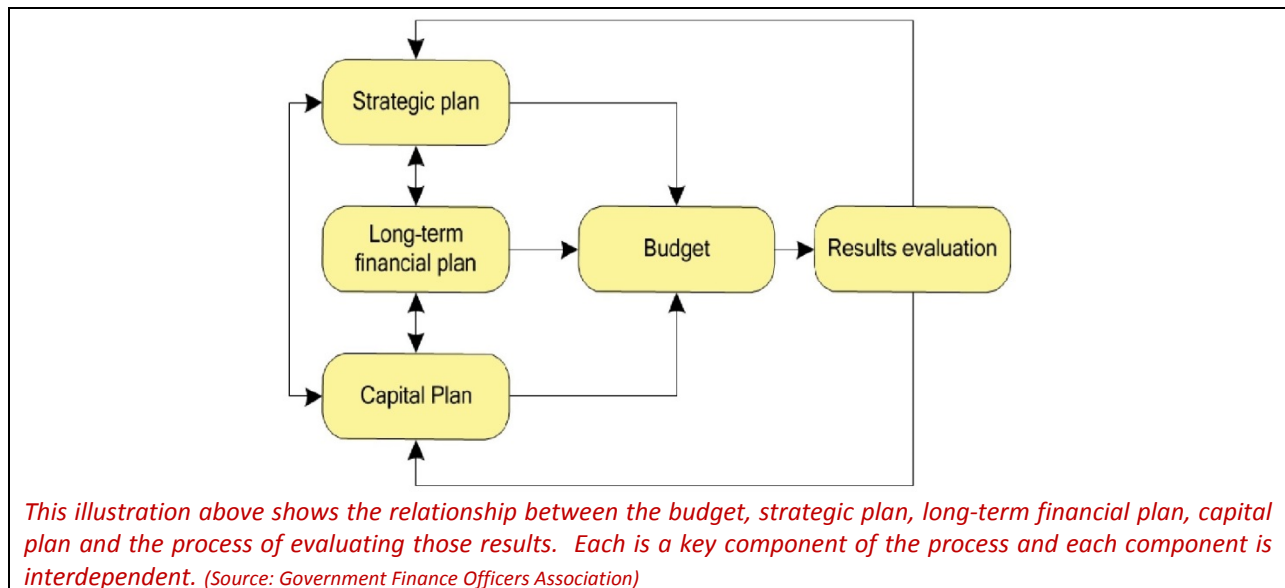
Auditor Staschiak's goal to enhance the City's ability to plan strategically over the long term is supported by a set of objectives that provide the needed information for a 'Best Practices' approach to municipal budgeting. Some of the significant objectives include:

- Financial Policies – per the Government Finance Officers Association (GFOA) these policies are central to a strategic, long-term approach to financial management. Findlay has some policies in place, but has demonstrated a need for a complete set of written financial policies. Including a Balanced Budget Policy. Policies should also include consideration for expense contingency funds for unexpected circumstances and events.
- 2-Year Operations Budget – Is the basis for understanding short term impact of operational changes and anticipated costs over multiple years. It clarifies the City's long term operational approach for expense projection purposes. It also is a valuable planning tool for all department

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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. This forecast should include contingency planning.
- 5-Year Capital Improvement Plan – fully vetted for governmental and business type activities, this document is the key to a full understanding of the cost impact on projects, maintenance, and equipment programs and is the basis for the Administration’s strategic capital initiatives.  This plan should include a list of potential projects 10 years into the future.
- Long Term Debt Plan – this can be completed after a full administrative review of the 5-Year Operations Forecast and 5-Year Capital Plan. It is needed for cash and financial resource management and is a vital tool for future debt issuance decisions.
- Strategic Plan & Process – this should include of the full community (all wards and precincts) and allow for integration into the Operations Budget, Forecast and 5-Year Capital Plan. Council has set up the committee but has yet to set up the plan and process.



These objectives result in a set of planning documents that provide information the City would be able to use to project needed growth targets on key revenue items. *For example, consider the City Income Tax: 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.* The end result is a methodical approach to economic development with a set of objectives as a guide.

### □ Short Term Factors in Budget Development

Gross Income tax projections have been projected to grow 2.2% in 2018. However, the business tax portion of the income tax and is being heavily influenced by the practice of waiving (deferring) estimated payments in the year they are due. It is logical to assume if the waiver (deferral) practice ended with the adoption of this budget, there would likely be a windfall of the business component of the tax in 2018. The City is properly reserved with a projected cash balance of \$12.1MM. Income tax receipts will be monitored closely and reported regularly.

The allocation of net income tax receipts for 2018 has been presumed to be 80% to the General Fund and 20% to the CIT-Capital Improvements Restricted Account for this presentation. Council can choose to alter this allocation as part of the passage of the ordinance that will be adopted.

The 2013 budget saw a large windfall into this account, from deferral of a large amount of business tax receipts, and additional funds were transferred from the General Fund in 2015. The City began 2016 with a well-funded capital account many of those dollars remain unspent and contributed to large beginning cash balance in 2017 in that account. An additional \$1.0MM was added in 2017 to the CIT-Capital Improvements Restricted Account, above the 20% income tax allocation.

The State again reduced intergovernmental funds paid to Findlay in 2017. 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 2018; in 2014 thru 2016 actual costs were significantly below the original allocated budget. In 2017, the costs also came in under budget. Costs have been well within budget five years running and the growth curve has been reduced. A recommended reserve, including a cost for claims run out which has been actuarially established, is approximately \$900,000 for 2018. The City averaged 287 contracts with employees in 2016, 290 in 2017 and estimates 296 for 2018. 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 sharing critical financial information with the employees, creating a long-term wellness program and allowing for management to speak directly to employee representatives.

□ **Priorities and Issues for 2018 and Beyond**

**Strategic Planning:** City Council has adopted a structure for a strategic planning committee. The committee is tasked with completing and regularly updating a five year Strategic Plan. Government Finance Officers Association (GFOA) has many white papers on the best practices for various aspects of strategic planning. The timing is right for City Council to implement a formal process to allow the individual wards within the City to provide ideas for consideration through a City-wide strategic planning process. This should be applied to both the capital planning and operational budget planning process. As stated by the GFOA *“...Purpose for involving the public is to assure that they (public officials) are getting the public’s perspective rather than only that of a small number of highly vocal special interest groups...”*

**Forecasting:** This is the fifth year the City is budgeting based on maintaining/retaining the 1% income tax. The 2013-2016 budget years are 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.

**Economy & Economic Development:** 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 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 any given year. There is no known basis at this point in time to expect a decrease in income tax collections in 2018 and the budget projections reflect this.

Notably the City passed a city-wide tax abatement by placing all of its boundaries within a Community Reinvestment Area (CRA, Resolutions 047-2013 & 050-2013). Two corporations are receiving millions of dollars in tax benefits due to expansions, and the City will benefit from the new hiring in Findlay. Additionally, it gives the administration authority to negotiate individual abatements. 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.

Recent efforts have begun to focus on workforce initiatives to make sure there is a pool of people available and qualified to fill vacancies throughout the various sectors of the local economy. The initiative is called ‘Raise the Bar’. The City has agreed to contribute \$30,000 per year for five years toward an annual \$150,000 funding initiative addressing this issue. This initiative is the result of continued public – private efforts to address economic development issues with workforce development.

The City has recently passed an Ordinance providing for an ‘ESID’ or Energy Special Improvement District. The purpose of the ESID is to allow building owners to seek out special

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funding and grants for upgrading energy related aspects of commercial properties. In an ideal situation the improvements will be paid for by the savings achieved in utility costs. The City has made it clear that it does not intend to pledge or back investors in these projects with City funded debt; however, it fully supports the other advantages that can be obtained.

**Potential Combination of City and County Dispatch Services:** In 2012 the State Auditor completed a Performance Audit contracted for by the City of Findlay. In that report it was stated the City could save \$225,400 the first year and \$298,200 annually thereafter. It was reported in the Courier newspaper in November 2017 the City and County are discussing aspects of a merger; however, the administration has stated they do not see it happening in the near future.

**Local State of Ohio Income Tax Review:** The State leaders have made it clear that they view the income tax collected at both the State and Local levels as an impediment to economic development. Representatives of Jobs Ohio have stated otherwise. Historically, the City of Findlay has receipted the income tax, Hancock County has collected the sales tax, and the local schools have receipted the real estate taxes. This separation of tax revenue funding has allowed the community to support multiple social service organizations and charities by sharing tax resources with those services. This balance could be jeopardized by various actions and proposals being considered by the State. Several prominent legislators have been very public that is their intent to mandate centralize tax collections and potentially reduce rates. The City of Findlay has joined a coalition of cities which have filed a law suit against the State of Ohio for its recently passed income tax legislation, the suit was filed in November of 2017.

**Full Capital Analysis including but not limited to Water lines, Sewer lines, Storm lines, and Streets Conditions:** On October 29, 2015 Service-Safety Director Schmelzer wrote to council *“... in the West Park area, it was found that the existing waterlines were leaking and are in even worse condition than expected.”* A thorough analysis of our infrastructure would be timely and the City has the cash to do it. The full cost of long term repairs/replacement of this infrastructure is hidden from us; however, the technology and the resources exist to identify these hidden needs and likely costs. A plan relating all four of these components (water, sewer, storm, streets) into a cohesive long term part of the City’s capital planning could be assembled at a very reasonable cost. Today, there are several engineering firms specializing in this process and developing an asset management system can be done efficiently. The administration has started analysis of waterlines and streets, but have not reported on its comprehensiveness except for streets.

**Cash Management:** As noted throughout this document the Mayor and Council have changed how it handles the City appropriations of monies for various expenditures including capital projects and equipment purchases. It has been estimated the interest income lost annually from a combination of current cash management practices and an incomplete long term financial forecast is in the range of \$100,000-\$120,000. This opportunity cost should be reviewed carefully on a frequent basis against any benefits of the current practices, especially if interest rates continue to improve.

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**Estimated Income Tax Payments:** The City received very large business tax payments exceeding \$4.8 million in 2013, most of which it knowingly deferred in 2012. ***The current practice of the City is to refuse or defer receipt of estimated business income tax receipts from over 50 businesses.*** Due to the City deferring a large portion of these receipts until the following calendar year, 2014 business tax receipts did not meet expectations; 2015 and 2016 business tax receipts exceeded expectations. The practice has been reviewed by several audit firms and found to be questionable. It has recently been reviewed by the State Auditor's Office who has recommended the practice be reviewed and policies be put in place by the Council and Income Tax Board if it is to continue. Additionally, it was noted in recent audit management comments that the practice risks impacting operational decisions. Recently, the State changed the law to allow tax administrators to do this. The City must be mindful of the concerns expressed by audit firms, State Auditor's Office, our community, and local news media.

**Cash Balances of General Fund, Water Fund and WPC (Sewer) Fund:** Growth of the City's cash balance in these funds should be addressed as part of a 5-year operations forecast. Income tax rates, water and sewer rates, and historically high cash balances risk confusing the community as to the health of the City's finances. Preventing this confusion can be accomplished through presentation of a longer term forecast showing the relationship between the long-term operational and capital needs and the impact of those costs on the cash balance. Such a report could be easily completed and should be considered as part of the process. This longer term look should incorporate aspects of community wide long term strategic planning as recommended by the Government Finance Officers Association.

**Review of User Fees and Other Revenues:** The Administration has stated that there will be no notable changes in receipts from user fees, fines, operational fees, service charges, reimbursements, etc. The revenues for 2017 and 2018 have been projected based on these statements. *Although, total aggregate amounts may be looked at as part of regular business practice, the City currently does not do a formal annual review or have a process or policy with regard to analyzing these various fees including a review with City Council.*

**Municipal Court Outstanding Collections:** Over the last several years outstanding uncollected fines from defendants in the Court has increased and is now greater than \$10MM. From 1997 to 2007 the net revenue to the City's General Fund from the courts averaged \$352,000 per year, the largest amount being \$537,200. From 2008 to 2016 the net City General Fund expense of the courts averaged \$103,400, the largest expense amount being \$236,628 in 2016. The Court is aware of these figures and took steps 2017 to address the issue of the outstanding collections, success would result in a positive impact on any net revenue/expense to the City's General Fund. In 2017 there was a small decline in the overall amount of uncollected fines. The Court is also in the process of remodeling and updating its systems to improve efficiencies, the first phase was completed in 2017.



## City of Findlay 2018 Permanent Budget Package

**Long term needs for office space:** During the 2015 planning process it was openly acknowledged that, in a few years, the City will be short needed space for the courts and possibly for the police department. The City has acquired several properties for development of municipal services. Also, it currently owns the former Hochstettler property on West Main Cross; this property could be a key component in solving this issue as the space needs, five to ten years down the road, are analyzed. The property could also be considered as part of the solution to the alternative sentencing or other enforcement issues being discussed by the courts due to its close proximity to the County Jail. Property should not be disposed of without a full long term assessment of the City's needs for space.

**Transparency:** According to the Government Finance Officers Association (GFOA) "In the age of the Internet, there is seldom a reason not to publish public information online." Currently the City through the Auditor's Office publishes a full set of financial summaries and presentation documents following the GFOA's best practice format. This information includes: Debt Summaries, Comprehensive Annual Financial Reports (CAFR), Budget Meeting presentations, Mid-Year Reviews, Budget documents as well as others. Most importantly, protecting against the release of data that should not be viewed by the public, such as protected health information (PHI) or income tax return information, among other items. <http://www.FindlayOhioFinances.com> was been launched in 2016 as a full view into the City's revenues, expenditures, and payroll. To date over 5000 unique users have visited the site. Adding this component to the abundant financial information already available on the City Auditor's webpage, follows the recommendations of the Governor of Ohio and has enhanced the "Best Practice Approach" being followed by the City Auditor with regard to publishing the City's financial information and accomplish the City's stated goal for more transparency. Portions of the data are now being displayed on other websites such as the State Treasurer's 'OhioCheckbook' program. The site has reduced costs for addressing public records requests to the City Auditor's office.

**Water and WPC (Sewer) Model:** At significant cost (approximately \$100,000) the City purchased a water and sewer modeling program to assist in identifying needed rate increases. The importance of maintaining this model as an existing tool for planning and forecasting cannot be overstated. The model was last updated in 2013 and annually updating it would keep the City compliant with Resolution 002-2014 (originally adopted by City council in 2008); 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. The revenue projections for these funds do not reflect any increase at this time for 2018 or 2019. A long-term capital plan was updated in 2017 including water and sewer considerations. When needed, best practices suggest that regular small rate increases are preferable to random large ones. When the 2018 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 2018. Currently both funds have extremely large unappropriated balances and consideration should be given to what the target amounts for the balances should be.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## CITY OF FINDLAY, OHIO

### Nonmajor Special Revenue Funds

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

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

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

***State Highway:***

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

***Law Enforcement Trust:***

To account for monies collected from the sale of contraband.

***Drug Law Enforcement:***

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

***Indigent Drivers Alcohol Treatment:***

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

***Enforcement and Education:***

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

***Court Special Projects:***

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

***Court Computerization:***

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

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

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

***Alcohol Monitoring:***

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

***Mediation Services:***

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

***Electronic Imaging:***

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

***Legal Research:***

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

**CITY OF FINDLAY, OHIO**

**Nonmajor Special Revenue Funds (Continued)**

***Police Pension:***

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

***Fire Pension:***

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

***Revolving Loan:***

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

***Severance Payout Reserve:***

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

***City Income Tax Administration:***

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

**Nonmajor Debt Service Fund**

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

***Debt Service:***

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

**Nonmajor Capital Projects Funds**

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

***Capital Improvement Projects:***

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

***Municipal Court Improvements:***

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

**Nonmajor Permanent Fund**

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

***Cemetery Trust:***

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



## CITY OF FINDLAY, OHIO

### Enterprise Funds

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

The City has the following major enterprise funds:

***Water Fund***

***Water Pollution Control Fund***

***Airport Fund***

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

The City has the following nonmajor enterprise funds:

***Swimming Pool:***

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

***Parking Facilities:***

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

### Internal Service fund accounts

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

***Central Stores:***

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

***Self Insurance:***

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

***Workers' Compensation:***

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

## **CITY OF FINDLAY, OHIO**

### **Internal Service Funds**

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

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

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

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

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

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

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

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

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

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

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

### **Agency Funds**

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

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

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

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

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

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

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

**City of Findlay 2018 Permanent Budget Presentation Package**

**STRUCTURE & PROCESS**

FINANCIAL SUMMARIES

CAPITAL & DEBT

REVENUES

EXPENSES

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

□ **2017 City Operations Budget has been prepared on a modified cash basis** which is different from the Comprehensive Annual Financial Report (CAFR) which is done on an accrual basis and modified accrual basis. This is due to the statutory reporting requirements vs generally accepted accounting principle reporting requirements. This is important when reviewing this document presentation of the various budget requests. In most instances a direct year to year comparison cannot be done between this document and the CAFR. For comparative purposes please refer to the 'Financial Summaries', 'Revenues' and 'Expense' sections of this document.

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

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

- A General Fund 'Minimum Reserve Balance Policy' establishing reserves at 16.7% of expenses (Resolution 002-2014)
- A 'Five Year Enterprise Function Pro-forma Policy' (Resolution 007-2008; Resolution 002-2014)
- A 'Five Year Capital Improvement Plan Policy' (Resolution 007-2008; Resolution 002-2014)
- A 'Rainy Day Reserve Account' established at \$1 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)

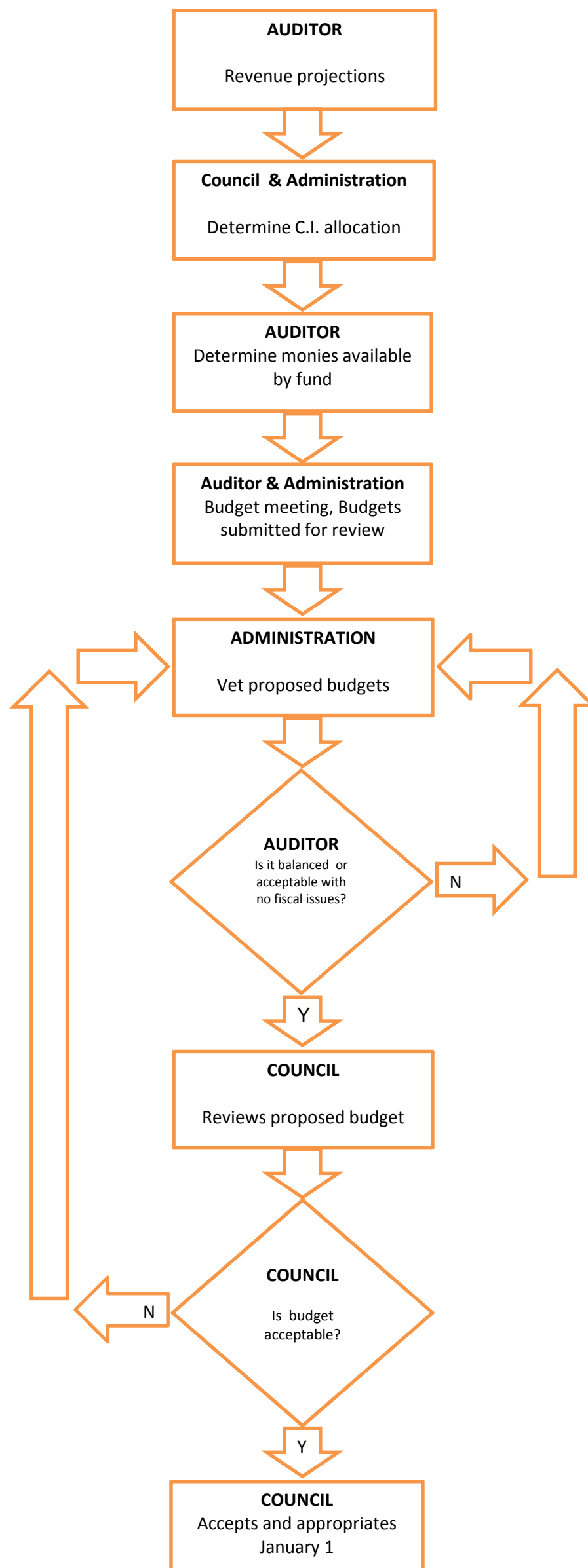
City of Findlay Budget Process (Chart follows)

City of Findlay Budget Administrative Change Process (Chart follows)

City of Findlay Ongoing Budget Review Process (Chart follows)

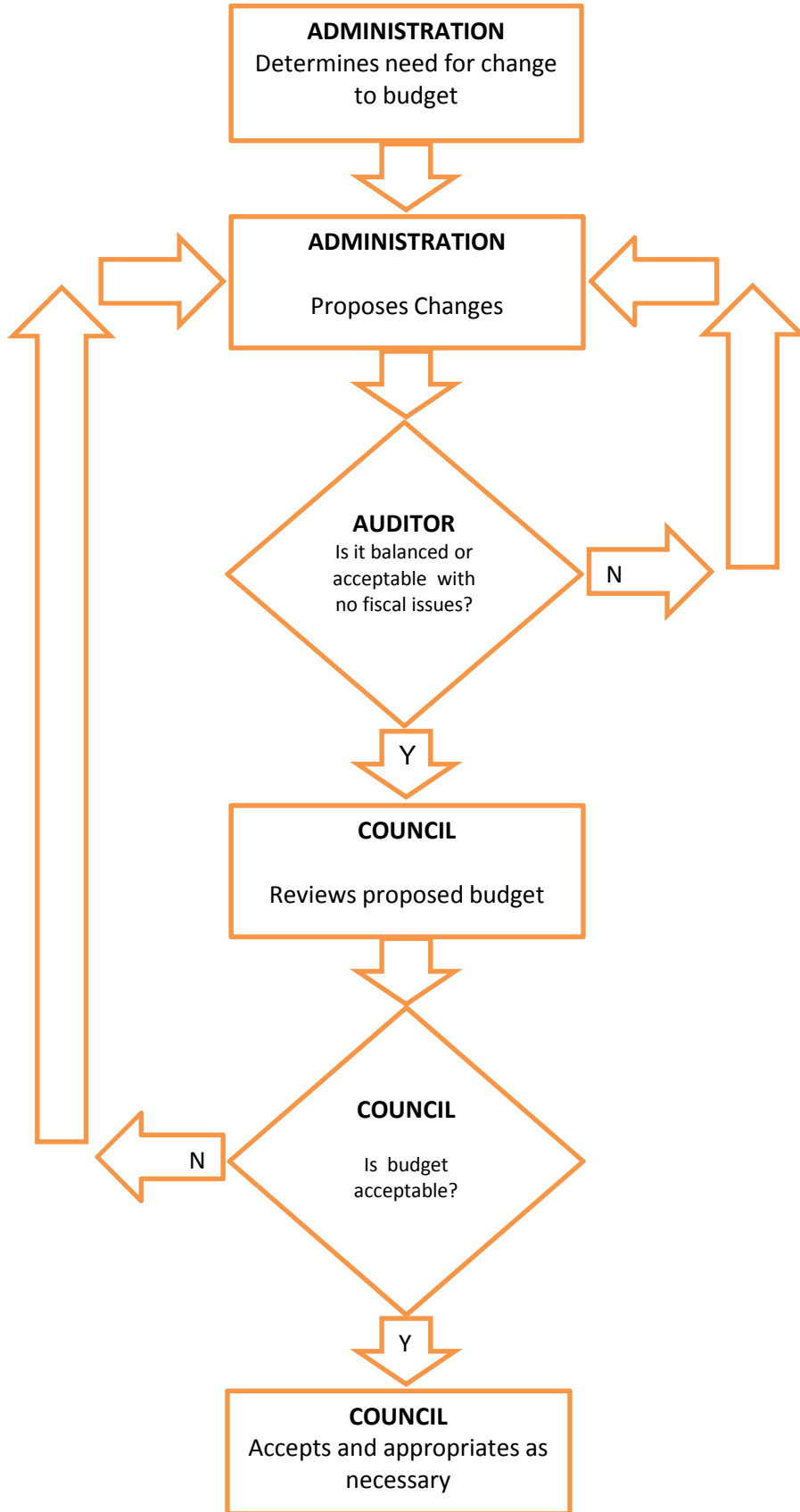
**City of Findlay Organizational Structure** (Chart follows)

# CITY OF FINDLAY BUDGET PROCESS



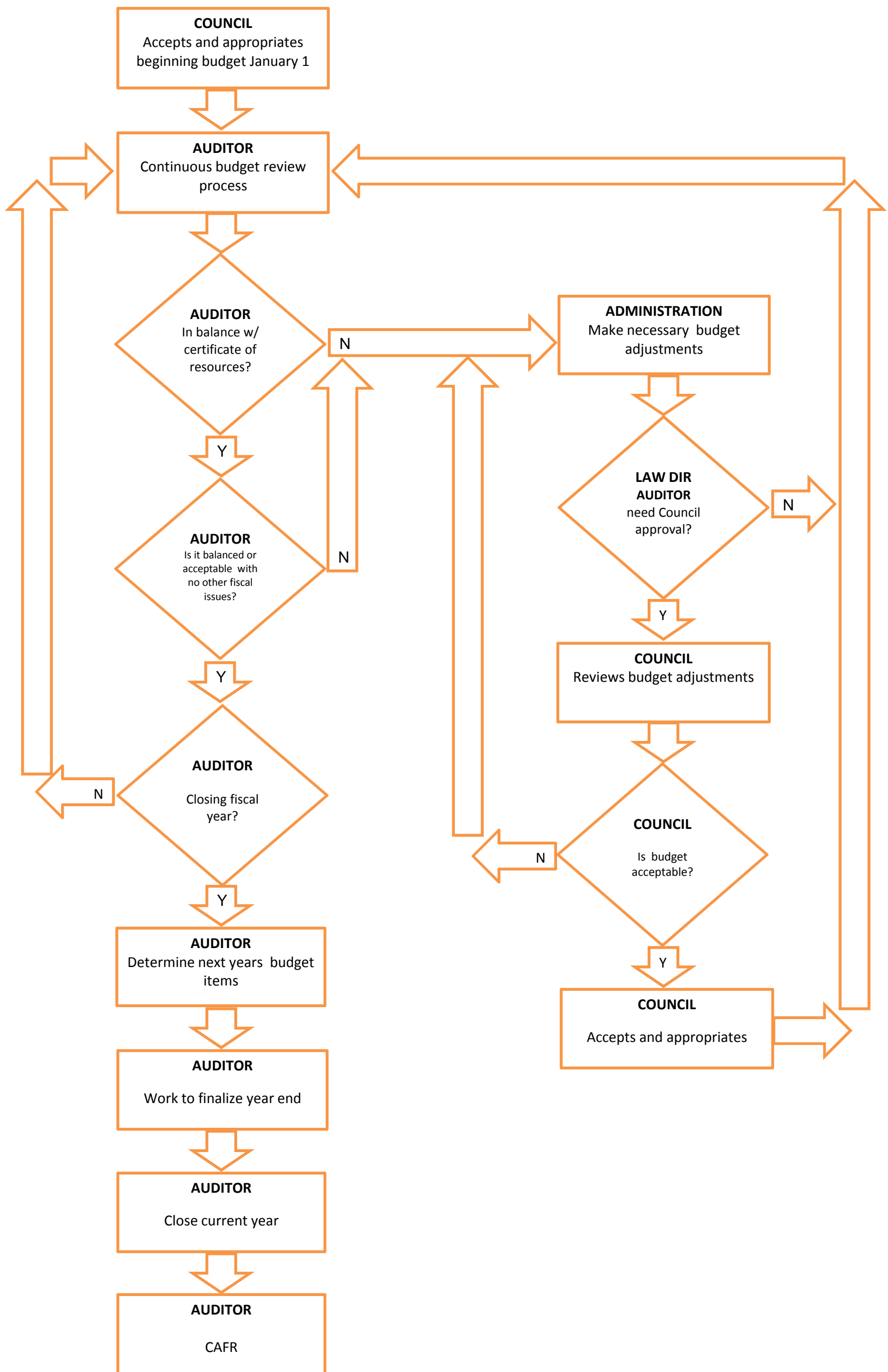
# CITY OF FINDLAY

## BUDGET ADMINISTRATIVE CHANGE PROCESS

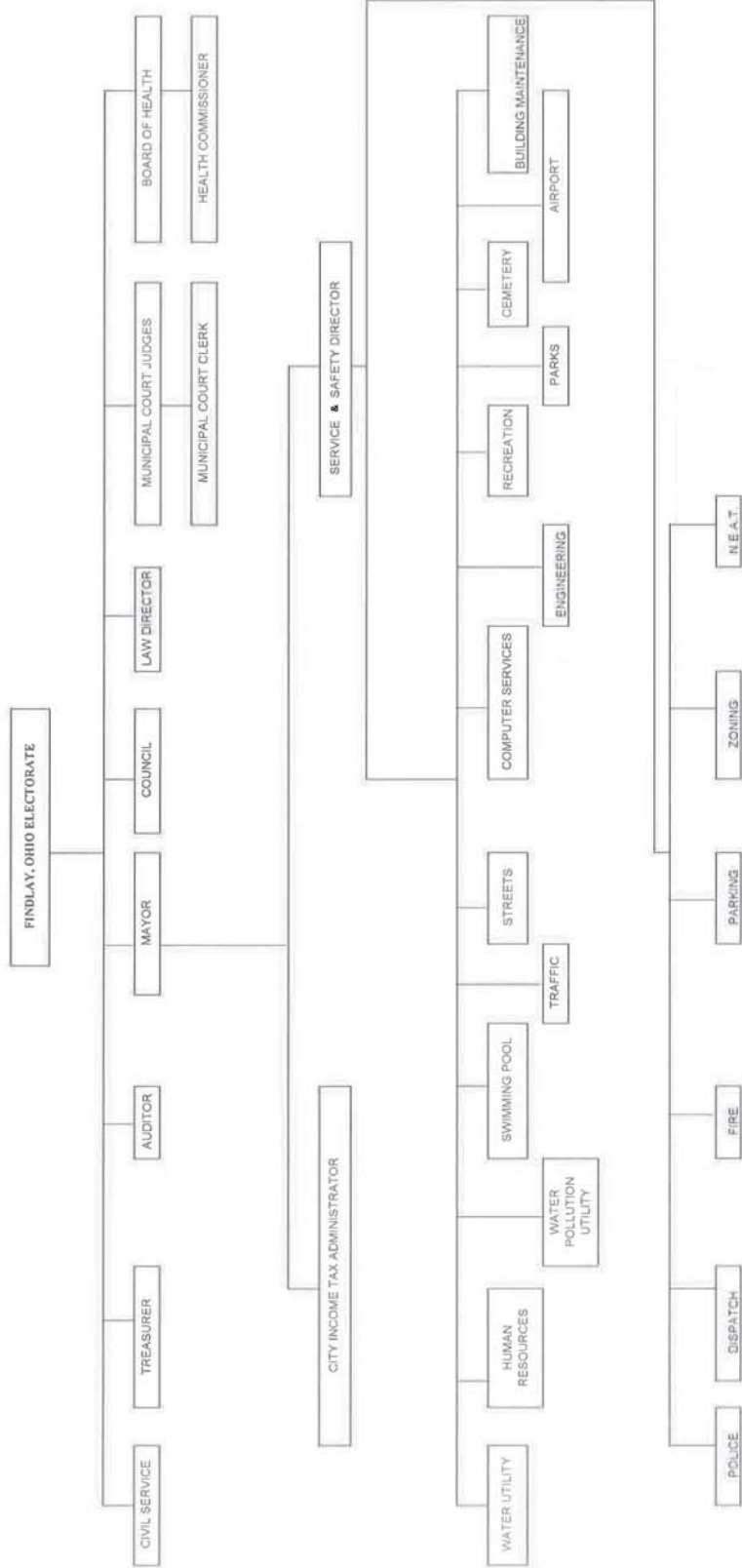




# CITY OF FINDLAY ONGOING BUDGET REVIEW PROCESS



CITY OF FINDLAY, OHIO  
ORGANIZATIONAL CHART



# City of Findlay 2018 Permanent Budget Presentation Package

STRUCTURE & PROCESS

**FINANCIAL SUMMARIES**

CAPITAL & DEBT

REVENUES

EXPENSES

### FINANCIAL SUMMARIES

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

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

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

When considering city finances, windfalls are sudden, unexpected amounts of money received. The potential for windfalls that have been received in the past has diminished significantly. The City has historically seen windfalls in estate tax receipts, intergovernmental funds, business profits and occasional W-2 portions of the income tax, and through returned department budget funds. Due to changes by the State since 2012, most 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'.

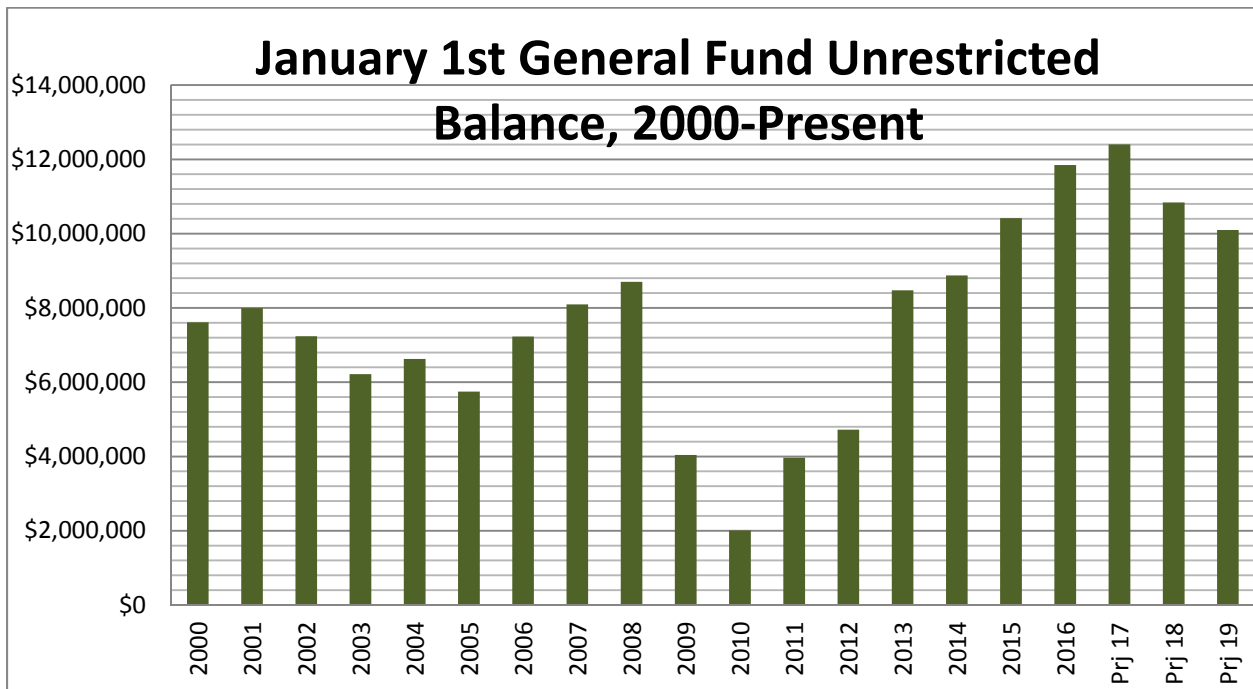
The allocation of net income tax receipts has been presumed to be 80% to the General Fund and 20% to the CIT-Capital Improvements Restricted Account for 2018 for this presentation. Council will determine the final allocation as part of the passage of the income tax and budget Ordinances.

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 the practice of deferring business income tax payments (waiving estimated payment filing) for select businesses without sharing the dollar amounts deferred or collected with the City Auditor.

**General Fund receipts for 2017 are projected to end the year at \$26.2MM as of 11/29/17. General Fund receipts for 2018 are projected to be \$26.8MM as of 11/29/17.** This reflects a projected amount \$587,000 higher (2.2%) in 2018 compared to 2017. Income tax is projected to be 70.7% of the total General Fund revenues for 2018 at the proposed allocation of 80% of the City Income Tax receipts. For budget purposes the City does not typically project revenue for reimbursements, grants, auction sales, scrap, and similar categories because they are undeterminable.

## City of Findlay 2018 Permanent Budget Package

**Cash Carry-Foreword:** In 2017 Findlay reduced its beginning year unrestricted cash balance primarily due to a large transfer for capital improvements. Also, projections show 2017 will be the first actual deficit budget since the recession, meaning actual (not budgeted) expenses are expected to exceed actual revenues. 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 State Law and funded to a level of \$1,000,000 by City Ordinance. The departments have projected a return of about \$1.7MM as unused 2017 appropriations to the General Fund through this budget creation process.

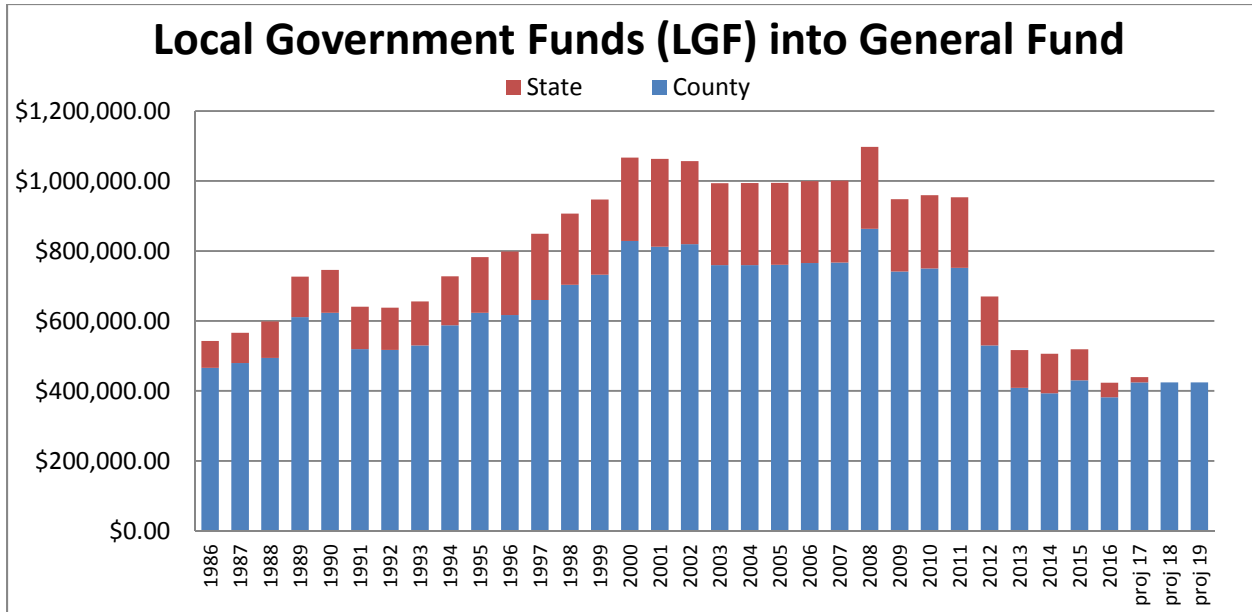


**The City is projected to begin 2018 with \$12.1MM cash carry forward prior to adoption of the 2018 budget. This is in excess of the best practices minimum recommendation by \$5.7MM and does not include the additional cash in the \$1MM rainy day restricted account.**

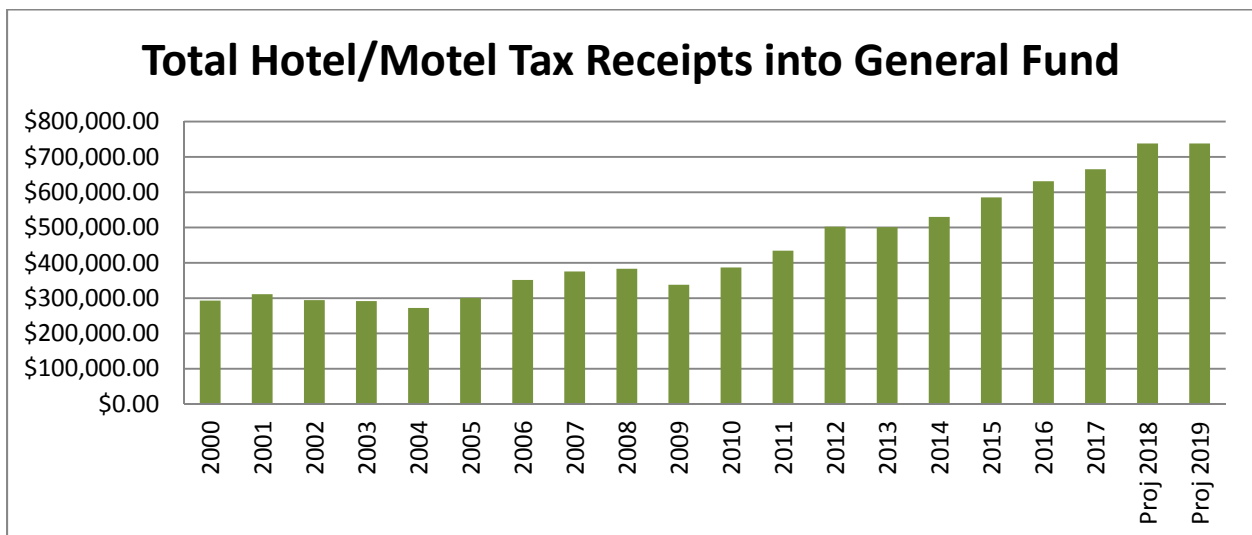
Best practices in budgeting state no less than 2 months in unrestricted balance is a minimum level of funds to mitigate risk for unanticipated revenue shortfalls and unusual operational expense increases. (i.e. windstorms, flood, winter storms, etc.) Two months of expenditures amount to about \$4.8MM. Resolution 002-2014 sets the Minimum Reserve Balance for the General Fund to 16.7% of GF expenses for 2018. So, the City will begin 2018 with \$12.1MM and is projected to end 2018 with \$10.4MM if every appropriated dollar is spent.

City officials should be keenly aware that preserving the diversification of the City's revenue sources is an important component of ensuring its long-term financial health. Other key General Fund revenue sources include hotel/motel taxes, intergovernmental receipts, real estate taxes, miscellaneous user and permit fees, court fees and others.

**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 State is now reducing amounts distributed to municipalities collecting income tax. The 2018 projection is \$424,280 for the City.

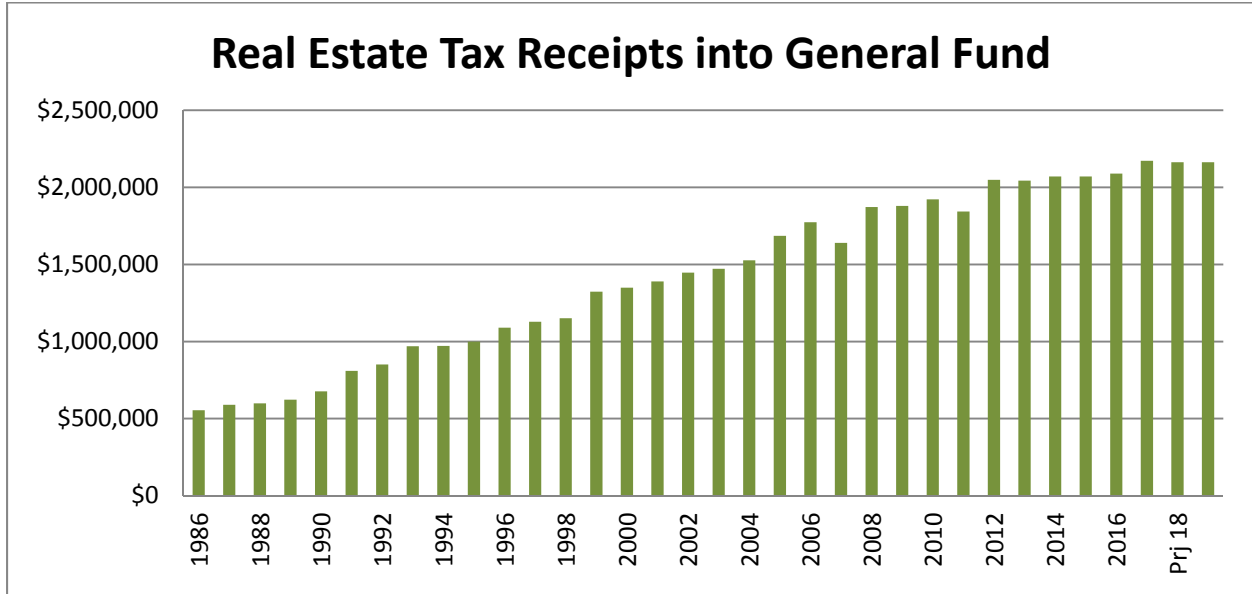


**Hotel / Motel Tax receipts** benefit from three notable items. First, we may see slight increases due to community events and daily demand. Second, any increase in rental rates that are not offset by lower demand accrues benefit to the City's receipts. Finally, the third area of significant change is attributed to the building of a new hotel adding to the number of available rooms to let. For 2018 *gross* revenue of \$738,000 has been projected.

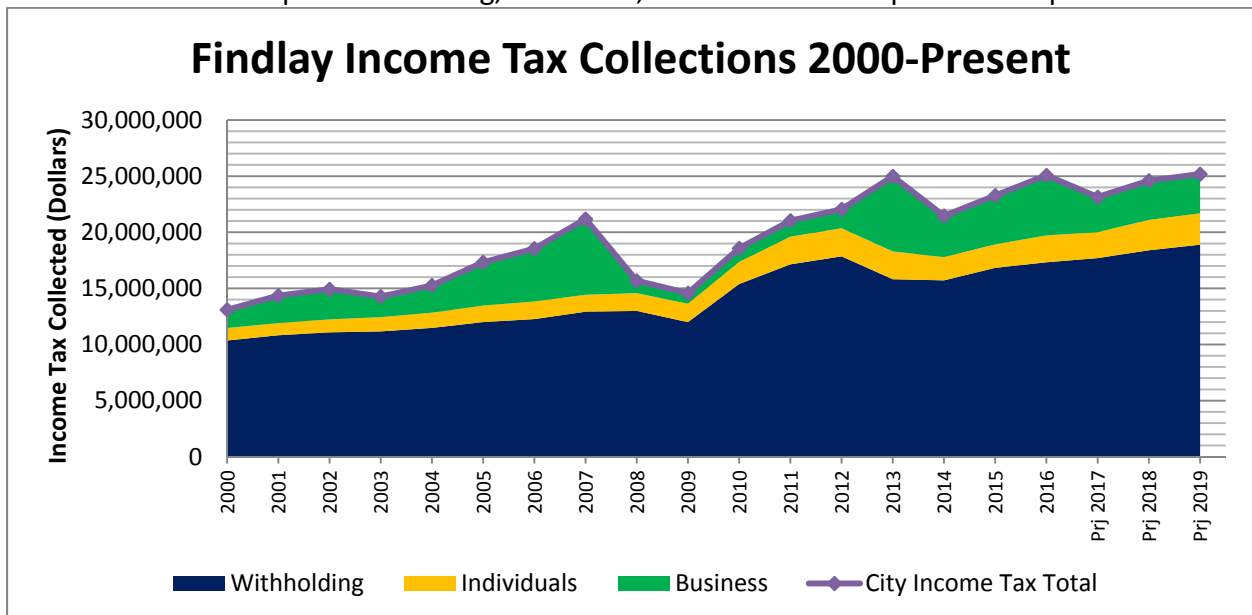




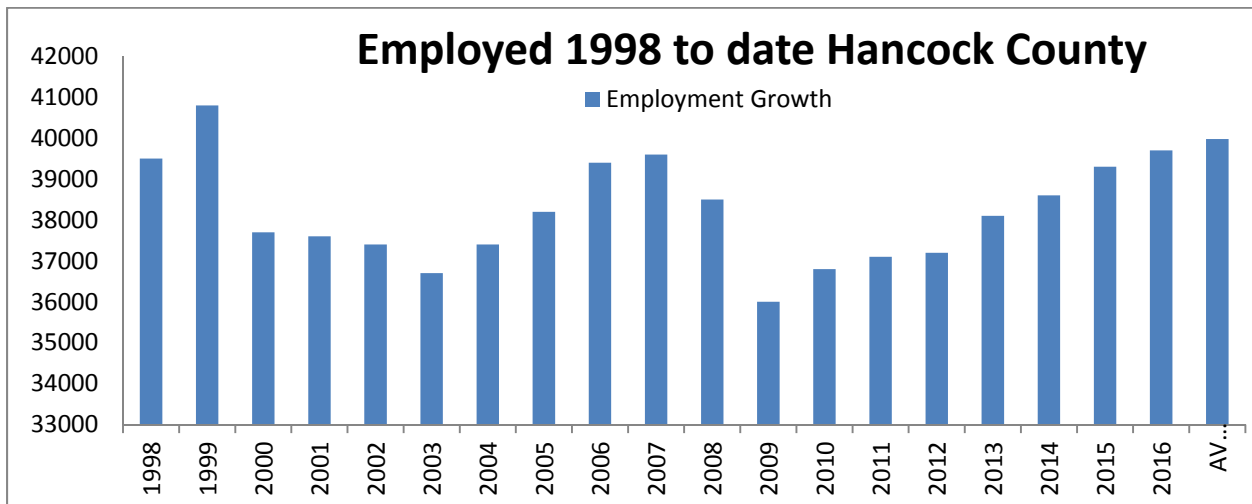
**Real Estate Tax Receipts** growth has leveled off in recent years due to housing market factors and re-valuation of property in Hancock County. The County Auditor has stated filings protesting re-valuations have been up significantly and the City saw additional reductions. Real Estate re-valuations are done by the County every third year which impacted our 2017 collection year. Annexations also have an impact on the amounts collected. The County’s final estimate for the 2018 receipts is \$2,162,690.



**City Income Tax Collections** are projected at \$24,600,000 (an increase over 2017). Growth is likely in withholding, individual and business receipts, exclusive of windfalls, due to continued improvement in the local economy. The 1% income tax has grown an average of 3.7% per year, over the last 5 years, when adjusted for windfalls; however, the impact of the continued deferring of estimated business tax payments has an unknown impact on this average. The 1% income tax is made up of withholding, individual, and business receipts tax receipts.



**Employee withholding component of the income tax** has historically been 80% or more of the total income tax receipts. The business portion of the tax has grown in recent years, which has reduced the average withholding collections to 74.7% of the gross collections. 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 growing. Peak average employment was 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 70%, of the General Fund revenue. In the last few years, the number of employed people has grown locally which has contributed to the increased withholding tax receipts. Withholding is the largest component of the City income tax. 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.

**The business component of income tax receipts** – have always been the most volatile component of the income tax. The current practice of the City administration is to ‘waive’ or ‘defer’ receipt of estimated business income tax receipts for more than 50 business and there is no policy in place regarding this practice. Subsequently, the future revenues cannot always be projected with reasonable accuracy. It is shown on the ‘Findlay Income Tax Collections 2000 - Present’ graph (above), 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. In 2018 it is projected to be approximately 14.2% of collections the total income tax collections, the impact of the Administration’s deferrals on this percentage is unknown at this time.

**The individual component of the income tax receipts** has been a steadfast performer since the year 2000, averaging 9.3% of income tax receipts.

## City of Findlay 2018 Permanent Budget Package

**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 all components of the income tax in 2018. On November 29 of this year, **gross** income tax receipts are projected at \$23,100,000 for 2017, \$24,600,000 for 2018, and \$25,190,000 for 2019. As noted, the City's deferring (or waiving) of estimated business tax payments for more than 50 businesses has made projecting receipts statistically more difficult using traditional methods.

**User fees** in general, were not increased as part of this process; however, there were modest increases in a few departments. User fees include a large variety of different items (everything from engineering and zoning services to various licenses). The City would benefit from the establishment of a standardized procedure and routine for verifying that these fees are in balance with operational costs. Best practices recommend that an administrative review of the user fees and annual adjustment as part of the standard operating budget adoption process. The Administration has stated that there will be no significant changes in receipts from user fees, fines, operational fees, service charges, reimbursements, etc. The revenues for 2018 have been projected the same based on these statements.

**Fines:** The weigh station on I-75 has recently been re-opened and is having a positive impact on receipts.

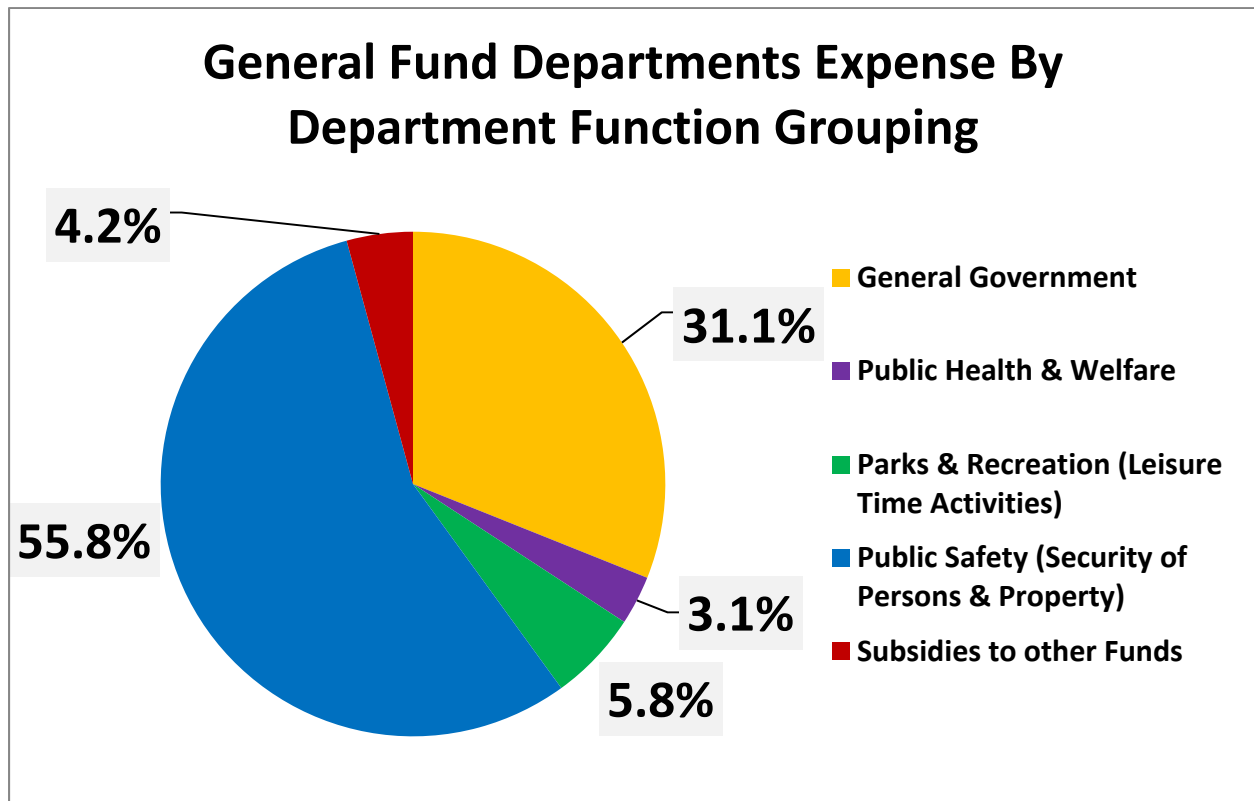
**Grants** have not been budgeted for as additional revenue in this document. All grants should be vetted prior to application and acceptance with a thorough financial review including impact analysis on a long-term forecast, to provide a full understanding of the obligation created during the life of 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. ***The Government Finance Officers Association has established a best practice regarding establishing a Grants Administration Oversight Committee.***

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

**City of Findlay 2018 Permanent Budget Package**

□ **Expense Budget for the General Fund as Proposed** totals \$28,475,212 for 2018 including subsidies and can be summarized by the general functions performed. The following chart illustrates the breakdown:

|                                |              |
|--------------------------------|--------------|
| General Government             | \$9,236,725  |
| Public Health & Welfare        | \$935,177    |
| Leisure Time Activities        | \$1,723,862  |
| Security of Persons & Property | \$16,579,448 |
| Subsidies                      | \$1,262,000  |

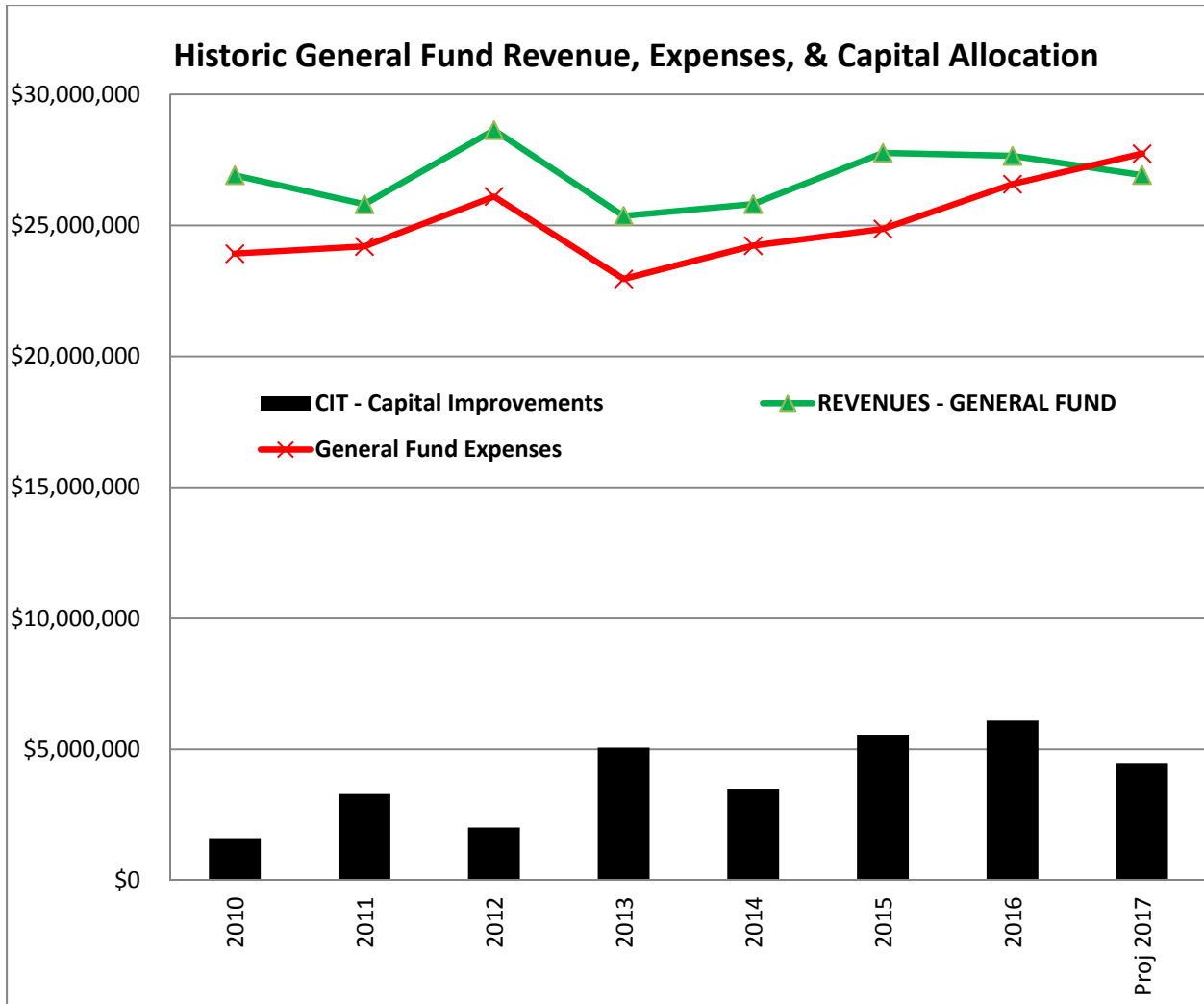


**General Government** includes departments: Council, Mayor, Auditor, Treasurer, Law Director, Municipal Court, Civil Service, Computer Services, General Expense, Human Resources, Service Director, Engineering, and Public Building

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

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

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



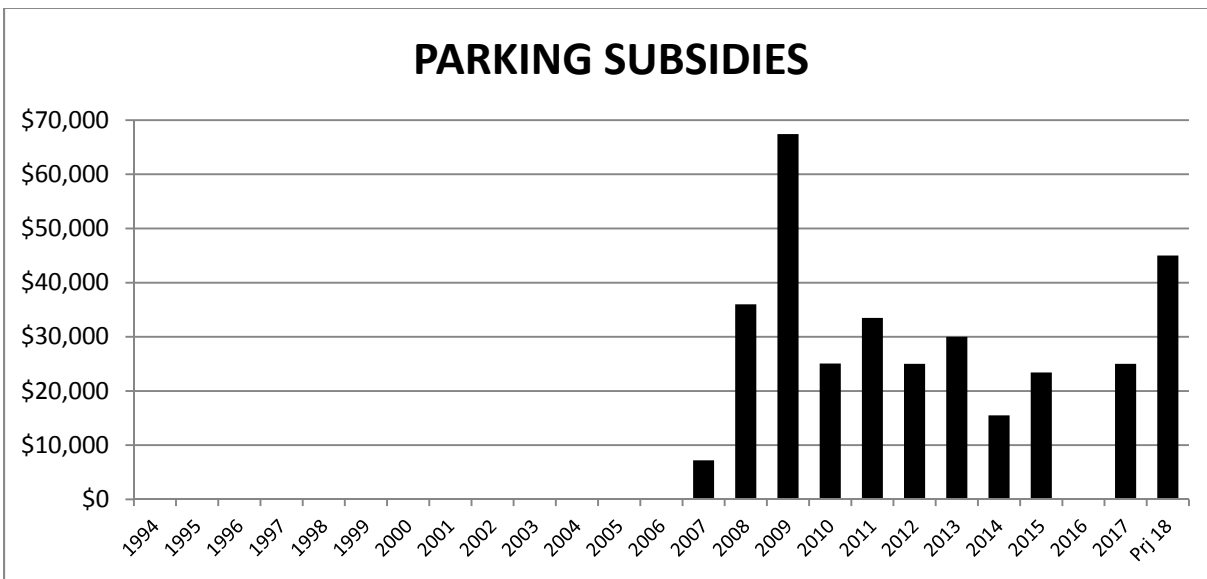
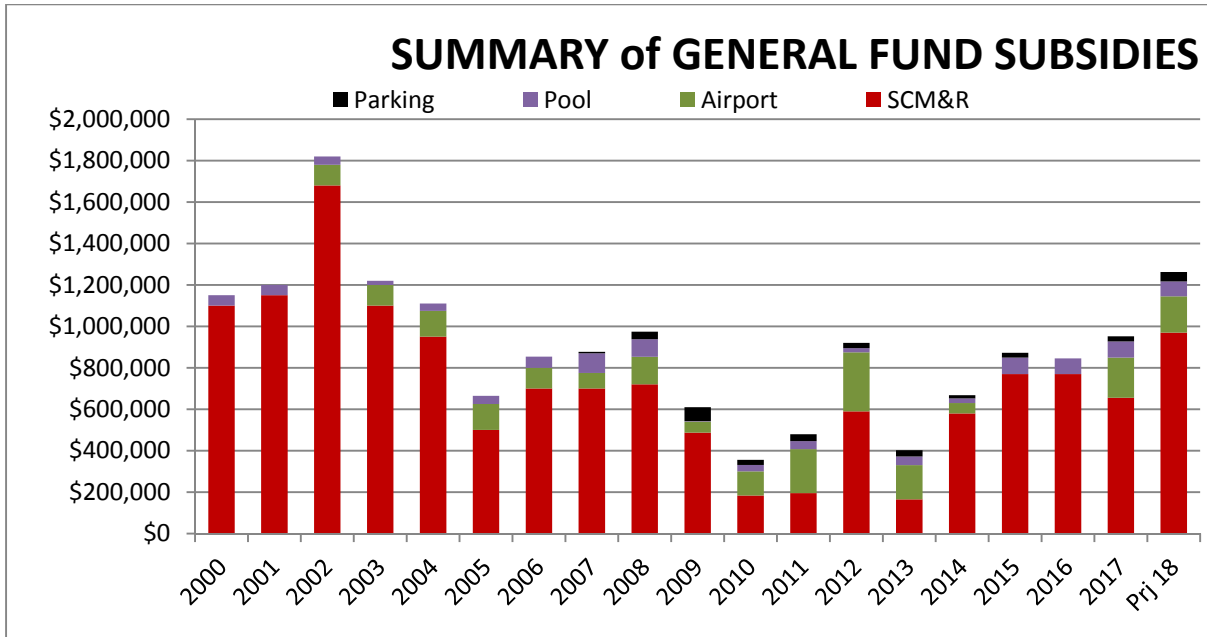
**City Expenses Relative to Revenues:** Although 2017 is projected to have the first operational deficit since the Great Recession. The graph above shows each year since 2010, the General Fund actual revenue has exceeded the actual expenses. Generally, the City has had good success in controlling its operational expenses relative to income.

The graph shows the direct correlation between General Fund Revenue and the allocation to the Capital Improvements Restricted account. During the recession, City Council intentionally reduced the Capital Improvements allocation from the income tax to prevent a shortfall in operations funds. The strategy was successful in light of the fact it was only used for a short period of time; however, the City has spent several years recovering from that shortage of capital funding availability.

It is noted here that General Fund revenues are directly impacted by the practice of deferring the income tax. Had deferrals ended in 2017, there would likely not be a projected deficit for 2017.

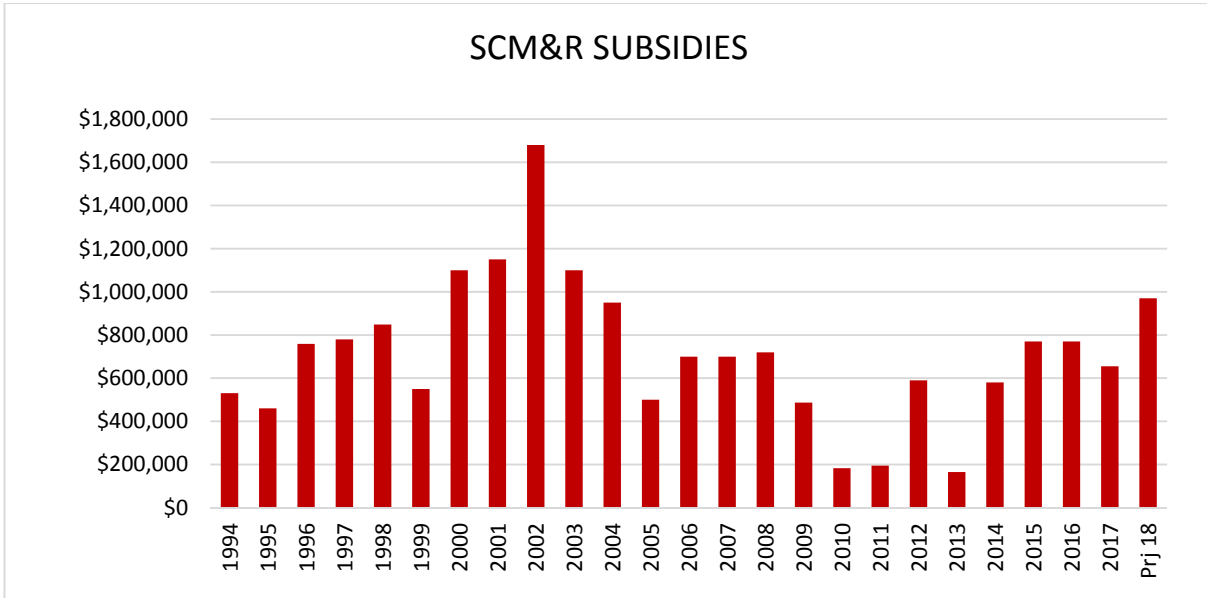
**2017 Department Budget Proposals (Chart follows)**

▣ **Subsidies from General Fund to Cover Other Funds** have been mixed the last several years. Generally, an **Enterprise Fund** is set up to create a self-sustaining (unsubsidized) entity within the governmental operation. Findlay has subsidized three enterprise operations from the General Fund and have an impact on the ability to cash flow General Fund operations. The 2018 budget reflects significant increases in subsidies from the General Fund.

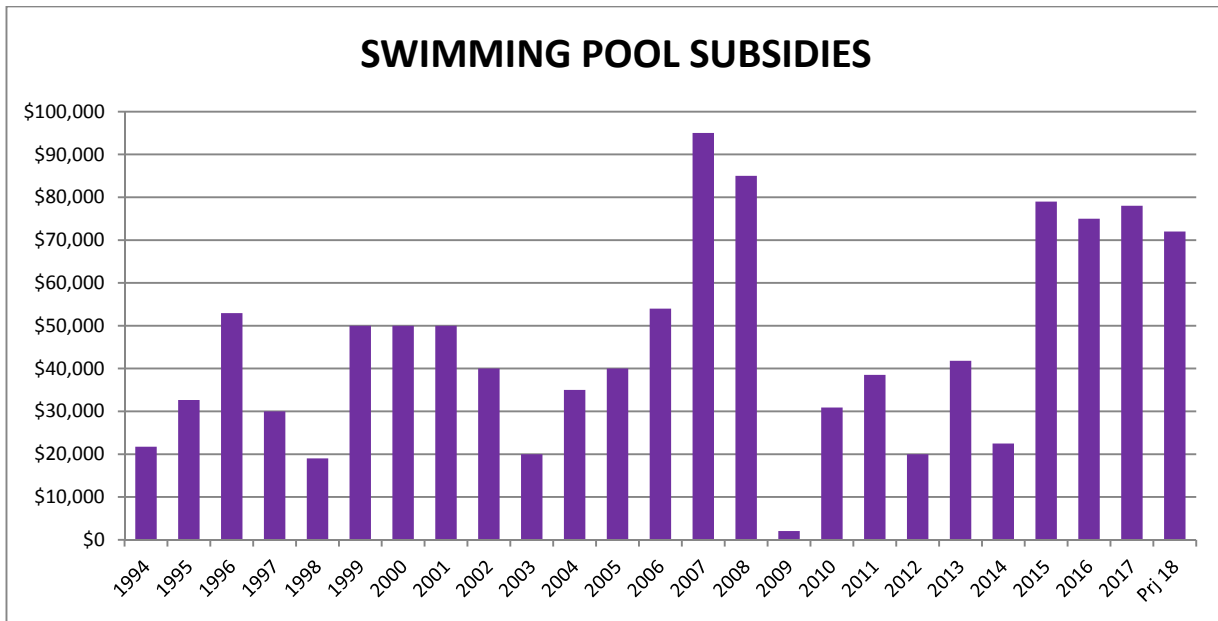


**PARKING (Enterprise Fund)** A significant change was implemented to the fine structure in 2007 including removal of the downtown parking meters resulting in the need for subsidies; however, a \$25,000 subsidy was unexpectedly needed in 2017, a \$45,000 subsidy is projected for 2018. A request to sell a rented lot in 2018 could have a major impact on the revenues of the fund.

## City of Findlay 2018 Permanent Budget Package

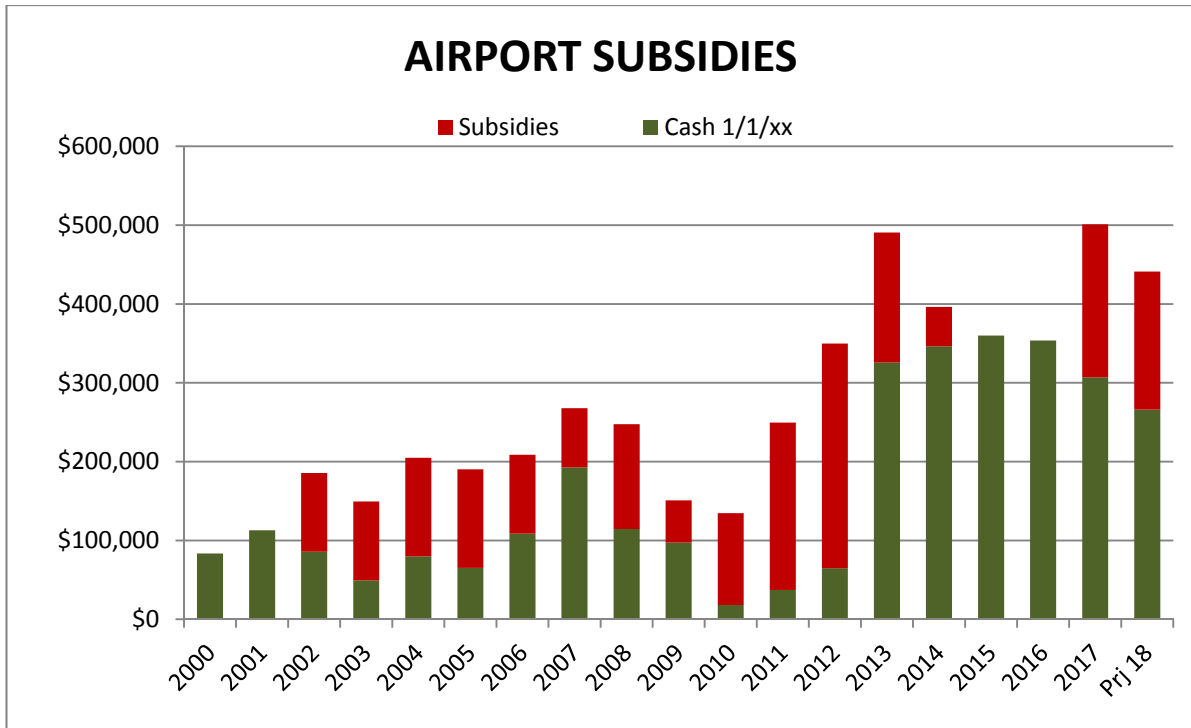


**SCM&R** Budget constraints forced significant cuts to capital maintenance in 2010, 2011, and 2013.



**SWIMMING POOL (Enterprise Fund)** The City has outsourced the pool functions to the YMCA in 2010 to control City operational costs. Beginning in 2016 the City has guaranteed it will subsidize \$30,000 in losses to the YMCA each year in addition to regular costs.

City of Findlay 2018 Permanent Budget Package



**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. No subsidy was required in 2015 or 2016; however, because cash balances are projected to fall by the Administration, a \$175,000 subsidy is being budgeted for 2018.



## OPERATIONS SUBSIDIES FROM GENERAL FUND

|               | ENTERPRISE FUND                    |                                      | ENTERPRISE FUND       | ENTERPRISE FUND                    | <u>ANNUAL</u><br><u>TOTALS FROM</u><br><u>GF</u> |
|---------------|------------------------------------|--------------------------------------|-----------------------|------------------------------------|--|
|               | <u>PARKING</u><br><u>SUBSIDIES</u> | <u>SCM&amp;R</u><br><u>SUBSIDIES</u> | <u>POOL SUBSIDIES</u> | <u>AIRPORT</u><br><u>SUBSIDIES</u> |  |
| 1994          | \$0                                | \$530,807                            | \$21,756              | \$38,011                           | \$592,568  |
| 1995          | \$0                                | \$460,200                            | \$32,650              | \$50,000                           | \$544,845  |
| 1996          | \$0                                | \$758,625                            | \$52,950              | \$0                                | \$813,571  |
| 1997          | \$0                                | \$780,000                            | \$30,000              | \$0                                | \$811,997  |
| 1998          | \$0                                | \$848,300                            | \$19,000              | \$0                                | \$869,298  |
| 1999          | \$0                                | \$550,000                            | \$50,000              | \$0                                | \$601,999  |
| 2000          | \$0                                | \$1,100,000                          | \$50,000              | \$0                                | \$1,152,000                                      |
| 2001          | \$0                                | \$1,150,000                          | \$50,000              | \$0                                | \$1,202,001                                      |
| 2002          | \$0                                | \$1,680,000                          | \$40,000              | \$100,000                          | \$1,822,002                                      |
| 2003          | \$0                                | \$1,100,000                          | \$20,000              | \$100,000                          | \$1,222,003                                      |
| 2004          | \$0                                | \$950,000                            | \$35,000              | \$125,000                          | \$1,112,004                                      |
| 2005          | \$0                                | \$500,000                            | \$40,000              | \$125,000                          | \$667,005  |
| 2006          | \$0                                | \$700,000                            | \$54,000              | \$100,000                          | \$856,006  |
| 2007          | \$7,202                            | \$700,000                            | \$95,000              | \$75,000                           | \$879,209  |
| 2008          | \$36,000                           | \$720,000                            | \$85,000              | \$133,000                          | \$976,008  |
| 2009          | \$67,432                           | \$486,981                            | \$2,063               | \$53,435                           | \$611,920  |
| 2010          | \$25,078                           | \$183,429                            | \$30,894              | \$116,574                          | \$357,985  |
| 2011          | \$33,481                           | \$195,184                            | \$38,505              | \$212,282                          | \$481,464  |
| 2012          | \$25,000                           | \$590,000                            | \$20,000              | \$285,000                          | \$922,012  |
| 2013          | \$30,000                           | \$165,000                            | \$41,810              | \$165,000                          | \$403,823  |
| 2014          | \$15,500                           | \$580,000                            | \$22,500              | \$50,000                           | \$670,014  |
| 2015          | \$23,400                           | \$770,000                            | \$79,000              | \$0                                | \$874,415  |
| 2016          | \$0                                | \$770,000                            | \$75,000              | \$0                                | \$847,016  |
| 2017          | \$25,000                           | \$655,000                            | \$78,000              | \$194,000                          | \$954,017  |
| <b>Prj 18</b> | <b>\$45,000</b>                    | <b>\$970,000</b>                     | <b>\$72,000</b>       | <b>\$175,000</b>                   | <b>\$1,262,000</b>                               |

## City of Findlay 2018 Permanent Budget Package

**Water Fund** revenues are projected to be steady in 2018, they have been projected at \$8,451,382. There have been no rate increases since they were last implemented for 2012. Additionally, adjustments were made in the billing to rebalance the rates between commercial and residential users at that time. Water department management, Engineering, City Auditor and Service Director will need to work together to ensure that a proper reserve is calculated and maintained in the fund for 2018. 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 at that time; however, since then there has been a restructuring of the debt in this fund and it maintains an extremely high cash balance. A comprehensive study of the system's condition throughout the City with regard to long term capital needs would now be prudent and is on the agenda for Council's consideration.

**WPC (Sewer) Fund** revenues are projected to be steady in 2018, they have been budgeted at \$9,753,530. There have been no rate increases since rate increases were last implemented for 2012. Sewer department management, Engineering, City Auditor and Service Director will need to work together to ensure that a proper reserve is calculated and maintained in the fund for 2018. 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 at that time; however, since then there has been a restructuring of the debt in this fund and it maintains an extremely high cash balance. A comprehensive study of the systems condition throughout the City with regard to long term capital needs would now be prudent.

**Airport Fund** There is a \$175,000 proposed subsidy for this fund in 2018, 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 debt payment was made, which has contributed to an improved financial position of this fund. The goal is to build a reserve balance of approximately \$200,000 or two month's of its annual operational costs; however, due to the subsidy the reserve is projected at one month of operational costs.

**Parking Fund** There was an unexpected \$25,000 subsidy for this fund in 2017 it is budgeted to be subsidized at \$45,000 in 2018. Revenues for this fund come from rents and parking fees and fines collected. City Council was approached in November of 2017 to consider selling the parking lot east of the Findlay Inn which the business is currently renting for approximately \$1,650 per month. The next financial step is to build a modest reserve balance in this fund for cash flow purposes.

## **City of Findlay 2018 Permanent Budget Package**

**5-Year Operations Forecast** The Administration has no current projections to show long-term (3-5 year) sustainability of the expense budget with regard to expected revenues across major funds. The administration has stated multiple times, it is the intent of the City to create one as part of this annual budget process. In 2017 Council adopted a change to its rules creating a Strategic Planning Committee which will take on creating a 5-year strategic plan including a 5-year operations forecast in 2018. It is noted here that Council does require that a 5-year proforma 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.

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

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

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

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

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

| ACCOUNT NUMBER | TITLE                              | 2015 ACTUAL | 2016 ACTUAL | 2017 PROJECTION | 2018 REQUEST | 2019 REQUEST |
|----------------|------------------------------------|-------------|-------------|-----------------|--------------|--------------|
| 21001000       | COUNCIL PERSONAL SERVICE           | 112,260     | 112,806     | 118,707         | 122,993      | 123,581      |
|                | COUNCIL OTHER                      | 27,760      | 36,287      | 27,641          | 37,696       | 37,689       |
| 21002000       | MAYORS OFFICE PERSONAL SERVICE     | 171,986     | 187,589     | 242,887         | 258,075      | 260,374      |
|                | MAYORS OFFICE OTHER                | 26,444      | 49,474      | 56,597          | 65,465       | 67,579       |
| 21003000       | AUDITORS OFFICE PERSONAL SERVICE   | 420,874     | 439,956     | 483,890         | 516,791      | 525,181      |
|                | AUDITORS OFFICE OTHER              | 97,789      | 131,334     | 128,515         | 124,515      | 120,773      |
| 21004000       | TREASURER PERSONAL SERVICE         | 7,604       | 7,552       | 7,657           | 7,657        | 7,657        |
|                | TREASURER OTHER                    | 3,403       | 5,975       | 8,025           | 10,231       | 9,028        |
| 21005000       | LAW DIRECTOR PERSONAL SERVICE      | 415,780     | 429,812     | 457,820         | 459,724      | 465,800      |
|                | LAW DIRECTOR OTHER                 | 128,280     | 141,175     | 149,544         | 159,873      | 150,959      |
| 21006000       | MUNICIPAL COURT PERSONAL SERVICE   | 1,238,375   | 1,238,483   | 1,523,824       | 1,703,671    | 1,743,346    |
|                | MUNICIPAL COURT OTHER              | 199,956     | 393,691     | 387,006         | 473,765      | 475,656      |
| 21007000       | CIVIL SERVICE PERSONAL SERVICE     | 78,122      | 78,167      | 86,182          | 89,317       | 90,786       |
|                | CIVIL SERVICE OTHER                | 16,837      | 21,958      | 35,999          | 43,689       | 43,023       |
| 21008000       | PLANNING & ZONING OTHER            | 146,220     | 146,545     | 153,627         | 148,075      | 147,568      |
| 21009000       | COMPUTER SERVICES PERSONAL SERVICE | 169,495     | 171,041     | 204,945         | 231,950      | 235,653      |
|                | COMPUTER SERVICES OTHER            | 82,868      | 77,384      | 121,512         | 149,180      | 128,439      |

| ACCOUNT NUMBER | TITLE                                 | 2015 ACTUAL | 2016 ACTUAL | 2017 PROJECTION | 2018 REQUEST | 2019 REQUEST |
|----------------|---------------------------------------|-------------|-------------|-----------------|--------------|--------------|
| 21010000       | GENERAL EXPENSE OTHER                 | 1,591,764   | 2,094,217   | 2,202,938       | 2,186,500    | 2,194,900    |
| 21012000       | POLICE DEPARTMENT PERSONAL SERVICE    | 5,737,527   | 5,953,991   | 6,399,716       | 6,815,298    | 6,938,187    |
|                | POLICE DEPARTMENT OTHER               | 515,994     | 414,026     | 518,682         | 592,794      | 597,671      |
| 21013000       | DISASTER SERVICES OTHER               | 49,930      | 49,344      | 44,817          | 51,705       | 51,722       |
| 21014000       | FIRE DEPARTMENT PERSONAL SERVICE      | 6,105,614   | 6,382,013   | 6,806,059       | 7,258,597    | 7,413,451    |
|                | FIRE DEPARTMENT OTHER                 | 337,784     | 348,139     | 385,801         | 410,058      | 410,848      |
| 21015000       | DISPATCH PERSONAL SERVICE             | 765,554     | 786,355     | 885,724         | 906,031      | 924,385      |
|                | DISPATCH OTHER                        | 121,988     | 126,619     | 219,929         | 279,879      | 272,880      |
| 21016000       | N.E.A.T. PERSONAL SERVICE             | 68,378      | 67,977      | 70,646          | 73,107       | 74,219       |
|                | N.E.A.T. OTHER                        | 15,224      | 19,354      | 35,820          | 33,238       | 32,578       |
| 21017000       | SAFETY DIRECTOR PERSONAL SERVICE      | -           | -           | 65,119          | 115,329      | 117,146      |
|                | SAFETY DIRECTOR OTHER                 | -           | -           | 4,087           | 34,268       | 33,114       |
| 21018000       | HUMAN RESOURCES PERSONAL SERVICE      | 97,263      | 99,096      | 107,523         | 110,650      | 112,616      |
|                | HUMAN RESOURCES OTHER                 | 34,675      | 40,642      | 46,133          | 42,100       | 40,786       |
| 21019000       | W.O.R.C. PERSONAL SERVICE             | 63,797      | 61,164      | 21,448          | -            | -            |
|                | W.O.R.C. OTHER                        | 263,452     | 272,872     | 81,282          | -            | -            |
| 21020000       | SERVICE DIRECTOR PERSONAL SERVICE     | 155,785     | 184,480     | 118,660         | 66,345       | 68,586       |
|                | SERVICE DIRECTOR OTHER                | 33,751      | 33,152      | 46,142          | 47,991       | 47,183       |
| 21021000       | ENGINEERING PERSONAL SERVICE          | 518,284     | 555,678     | 538,662         | 599,636      | 613,356      |
|                | ENGINEERING OTHER                     | 92,128      | 113,205     | 133,603         | 171,625      | 156,539      |
| 21022000       | BUILDING MAINTENANCE PERSONAL SERVICE | 79,936      | 67,025      | 63,149          | 65,110       | 66,429       |
|                | BUILDING MAINTENANCE OTHER            | 203,733     | 212,596     | 336,912         | 347,665      | 322,066      |
| 21030000       | HEALTH DEPARTMENT PERSONAL SERVICE    | 1,042,149   | 1           | -               | -            | -            |
|                | HEALTH DEPARTMENT OTHER               | 430,211     | 147         | -               | -            | -            |

| ACCOUNT NUMBER | TITLE                                 | 2015 ACTUAL       | 2016 ACTUAL       | 2017 PROJECTION   | 2018 REQUEST      | 2019 REQUEST      |
|----------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 21032000       | ZONING PERSONAL SERVICE               | 98,188            | 102,930           | 214,283           | 255,864           | 260,386           |
|                | ZONING OTHER                          | 6,141             | 12,824            | 16,741            | 24,913            | 23,888            |
| 21034000       | PARKS MAINTENANCE PERSONAL SERVICE    | 302,634           | 361,932           | 423,755           | 437,732           | 441,975           |
|                | PARKS MAINTENANCE OTHER               | 147,312           | 158,225           | 136,277           | 340,605           | 338,042           |
| 21035000       | RESERVOIR RECREATION OTHER            | 2,931             | 3,542             | 4,543             | 5,272             | 5,274             |
| 31042000       | RECREATION MAINTENANCE OTHER          | 128,217           | 101,977           | 109,531           | 109,700           | 94,700            |
| 21044400       | RECREATION FUNCTIONS PERSONAL SERVICE | 282,110           | 329,617           | 362,961           | 452,610           | 461,313           |
|                | RECREATION FUNCTIONS OTHER            | 300,950           | 357,478           | 370,771           | 377,943           | 378,477           |
| 21046000       | CEMETERY PERSONAL SERVICE             | 204,542           | 218,289           | 256,667           | 259,888           | 263,261           |
|                | CEMETERY OTHER                        | 61,750            | 73,923            | 68,119            | 140,092           | 142,075           |
|                | <b>TOTAL GENERAL FUND</b>             | <b>23,203,748</b> | <b>23,272,060</b> | <b>25,290,878</b> | <b>27,213,212</b> | <b>27,531,145</b> |

| ACCOUNT NUMBER | TITLE                                   | 2015 ACTUAL      | 2016 ACTUAL      | 2017 PROJECTION  | 2018 REQUEST     | 2019 REQUEST     |
|----------------|---|------------------|------------------|------------------|------------------|------------------|
| 22040000       | STREET DEPARTMENT PERSONAL SERVICE      | 1,656,131        | 1,703,841        | 1,900,736        | 2,003,482        | 2,046,475        |
|                | STREET DEPARTMENT OTHER                 | 722,489          | 572,095          | 525,982          | 682,034          | 704,451          |
| 22043200       | TRAFFIC SIGNALS PERSONAL SERVICE        | 138,513          | 145,254          | 152,656          | 188,167          | 247,279          |
|                | TRAFFIC SIGNALS OTHER                   | 126,286          | 118,417          | 122,930          | 124,871          | 121,780          |
|                | <b>TOTAL SCM&amp;R FUND</b>             | <b>2,643,420</b> | <b>2,539,607</b> | <b>2,702,304</b> | <b>2,998,554</b> | <b>3,119,985</b> |
| 22079000       | COURT SPECIAL PROJECTS PERSONAL SERVICE | 90,189           | 48,807           | 70,910           | 305,115          | 312,225          |
|                | COURT SPECIAL PROJECTS OTHER            | 138,873          | 130,804          | 175,550          | 244,885          | 416,300          |
|                | <b>TOTAL COURT SPECIAL PROJECTS</b>     | <b>229,062</b>   | <b>179,611</b>   | <b>246,460</b>   | <b>550,000</b>   | <b>728,525</b>   |
| 22084000       | ELECTRONIC IMAGING PERSONAL SERVICE     | 33,805           | 34,045           | 47,739           | 49,994           | 12,549           |
|                | ELECTRONIC IMAGING OTHER                | 899              | 1,007            | 1,011            | 140,006          | 103,000          |
|                | <b>TOTAL ELECTRONIC IMAGING</b>         | <b>34,704</b>    | <b>35,052</b>    | <b>48,750</b>    | <b>190,000</b>   | <b>115,549</b>   |
| 25010000       | AIRPORT PERSONAL SERVICE                | 298,214          | 320,856          | 342,380          | 370,508          | 379,090          |
|                | AIRPORT OTHER                           | 647,531          | 573,892          | 659,392          | 740,690          | 720,687          |
|                | <b>TOTAL AIRPORT FUND</b>               | <b>945,745</b>   | <b>894,748</b>   | <b>1,001,772</b> | <b>1,111,198</b> | <b>1,099,777</b> |



| ACCOUNT NUMBER | TITLE                                    | 2015 ACTUAL      | 2016 ACTUAL      | 2017 PROJECTION  | 2018 REQUEST     | 2019 REQUEST     |
|----------------|--|------------------|------------------|------------------|------------------|------------------|
| 25048000       | SEWER MAINTENANCE PERSONAL SERVICE       | 764,077          | 686,441          | 720,691          | 839,133          | 851,875          |
|                | SEWER MAINTENANCE OTHER                  | 142,544          | 92,325           | 141,038          | 183,540          | 191,540          |
| 25049500       | STORMWATER MAINTENANCE PERSONAL SERVICE  | 135,527          | 138,223          | 149,626          | 155,195          | 157,778          |
|                | STORMWATER MAINTENANCE OTHER             | 71,677           | 70,512           | 73,304           | 107,050          | 107,050          |
| 25061000       | WATER POLLUTION CONTROL PERSONAL SERVICE | 1,131,417        | 1,130,274        | 1,261,044        | 1,351,137        | 1,372,911        |
|                | WATER POLLUTION CONTROL OTHER            | 845,201          | 844,953          | 999,712          | 1,053,575        | 1,060,019        |
|                | <b>TOTAL SEWER FUND</b>                  | <b>3,090,443</b> | <b>2,962,728</b> | <b>3,345,415</b> | <b>3,689,630</b> | <b>3,741,173</b> |
| 25050000       | WATER TREATMENT PERSONAL SERVICE         | 938,305          | 997,925          | 1,120,013        | 1,194,231        | 1,247,476        |
|                | WATER TREATMENT OTHER                    | 821,862          | 953,290          | 1,023,995        | 1,268,027        | 1,410,120        |
| 25053000       | WATER DISTRIBUTION PERSONAL SERVICE      | 879,661          | 906,707          | 1,040,385        | 1,130,203        | 1,124,854        |
|                | WATER DISTRIBUTION OTHER                 | 421,540          | 402,806          | 446,941          | 546,608          | 637,046          |
| 25072000       | UTILITY BILLING PERSONAL SERVICE         | 631,317          | 577,449          | 643,543          | 755,417          | 676,042          |
|                | UTILITY BILLING OTHER                    | 176,439          | 149,230          | 206,548          | 225,109          | 227,621          |
| 25073000       | SUPPLY RESERVOIR PERSONAL SERVICE        | 78,100           | 79,062           | 85,284           | 100,122          | 178,291          |
|                | SUPPLY RESERVOIR OTHER                   | 195,403          | 219,758          | 308,997          | 416,499          | 430,784          |
|                | <b>TOTAL WATER FUND</b>                  | <b>4,142,628</b> | <b>4,286,228</b> | <b>4,875,706</b> | <b>5,636,216</b> | <b>5,932,234</b> |
| 25075000       | PARKING PERSONAL SERVICE                 | 78,285           | 79,148           | 92,138           | 82,950           | 85,302           |
|                | PARKING OTHER                            | 14,019           | 11,414           | 13,754           | 18,682           | 17,476           |
|                | <b>TOTAL PARKING FUND</b>                | <b>92,304</b>    | <b>90,562</b>    | <b>105,892</b>   | <b>101,632</b>   | <b>102,778</b>   |



| ACCOUNT NUMBER | TITLE                             | 2015 ACTUAL    | 2016 ACTUAL    | 2017 PROJECTION | 2018 REQUEST   | 2019 REQUEST   |
|----------------|-----------------------------------|----------------|----------------|-----------------|----------------|----------------|
| 25076000       | SWIMMING POOL PERSONAL SERVICE    | -              | -              | -               | -              | -              |
|                | SWIMMING POOL OTHER               | 76,161         | 76,296         | 73,804          | 87,074         | 88,556         |
|                | <b>TOTAL SWIMMING POOL FUND</b>   | <b>76,161</b>  | <b>76,296</b>  | <b>73,804</b>   | <b>87,074</b>  | <b>88,556</b>  |
| 27047000       | CITY INCOME TAX PERSONAL SERVICE  | 128,193        | 147,484        | 240,083         | 243,304        | 248,181        |
|                | CITY INCOME TAX OTHER             | 592,197        | 725,054        | 639,886         | 705,959        | 736,541        |
|                | <b>TOTAL CITY INCOME TAX FUND</b> | <b>720,389</b> | <b>872,538</b> | <b>879,969</b>  | <b>949,263</b> | <b>984,722</b> |

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

This only EXCLUDES capital transfers.

| ACCOUNT NUMBER | TITLE             | 2016 ACTUAL | 2017 PROJECTION | 2018 PROJECTION | 2019 PROJECTION |
|----------------|-------------------|-------------|-----------------|-----------------|-----------------|
| 21001000       | COUNCIL           | 3,377       | 2,504           | 3,000           | 3,000           |
| 21002000       | MAYORS OFFICE     | 4,764       | 4,062           | 4,200           | 4,200           |
| 21003000       | AUDITORS OFFICE   | 383,800     | 398,060         | 366,501         | 366,501         |
| 21004000       | TREASURER         | -           | -               | -               | -               |
| 21005000       | LAW DIRECTOR      | 100,779     | 104,960         | 104,000         | 104,000         |
| 21006000       | MUNICIPAL COURT   | 1,395,547   | 1,643,430       | 1,493,700       | 1,593,700       |
| 21007000       | CIVIL SERVICE     | 51,008      | 49,746          | 47,500          | 47,500          |
| 21008000       | PLANNING & ZONING | -           | -               | -               | -               |
| 21009000       | COMPUTER SERVICE  | 302,618     | 322,999         | 381,130         | 364,092         |
| 21011000       | GENERAL REVENUE   | 23,643,686  | 21,915,895      | 22,872,660      | 23,330,031      |
| 21012000       | POLICE DEPARTMENT | 409,700     | 424,869         | 369,300         | 369,100         |
| 21013000       | DISASTER SERVICES | 127         | -               | -               | -               |
| 21014000       | FIRE DEPARTMENT   | 302,120     | 305,088         | 257,800         | 257,800         |
| 21015000       | DISPATCH PERSONAL | -           | -               | -               | -               |
| 21016000       | N.E.A.T. PERSONAL | 947         | 14,948          | 1,500           | 1,500           |
| 21017000       | SAFETY DIRECTOR   | -           | -               | -               | -               |
| 21018000       | HUMAN RESOURCES   | 105         | -               | -               | -               |
| 21019000       | W.O.R.C. PERSONAL | 62,288      | 20,968          | -               | -               |
| 21020000       | SERVICE DIRECTOR  | -           | 4,300           | -               | -               |

| ACCOUNT NUMBER | TITLE                               | 2016 ACTUAL       | 2017 PROJECTION   | 2018 PROJECTION   | 2019 PROJECTION   |
|----------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 21021000       | ENGINEERING                         | 129,729           | 148,912           | 131,400           | 131,400           |
| 21022000       | BUILDING MAINTENANCE                | 7,719             | 32,821            | 1,000             | 1,000             |
| 21030000       | HEALTH DEPARTMENT                   | 36,953            | -                 | -                 | -                 |
| 21032000       | ZONING                              | 56,845            | 58,075            | 57,700            | 57,800            |
| 21034000       | PARKS MAINTENANCE                   | 30,562            | 18,661            | 10,500            | 10,500            |
| 21035000       | RESERVOIR RECREATION                | -                 | -                 | -                 | -                 |
| 31042000       | RECREATION MAINTENANCE              | -                 | -                 | -                 | -                 |
| 21044400       | RECREATION FUNCTIONS                | 584,743           | 603,195           | 617,700           | 594,950           |
| 21046000       | CEMETERY                            | 104,379           | 107,305           | 109,500           | 109,500           |
|                | <b>TOTAL GENERAL FUND</b>           | <b>27,611,796</b> | <b>26,180,798</b> | <b>26,829,091</b> | <b>27,346,574</b> |
| 22040000       | STREET DEPARTMENT                   | 2,653,233         | 2,449,407         | 2,726,610         | 2,726,272         |
| 22043200       | TRAFFIC SIGNALS                     | 6,700             | 3,460             | -                 | -                 |
|                | <b>TOTAL SCM&amp;R FUND</b>         | <b>2,659,933</b>  | <b>2,452,867</b>  | <b>2,726,610</b>  | <b>2,726,272</b>  |
| 22079000       | COURT SPECIAL PROJECTS              | 280,539           | 320,267           | 320,000           | 320,000           |
|                | <b>TOTAL COURT SPECIAL PROJECTS</b> | <b>280,539</b>    | <b>320,267</b>    | <b>320,000</b>    | <b>320,000</b>    |
| 22084000       | ELECTRONIC IMAGING                  | 55,048            | 58,843            | 60,000            | 60,000            |
|                | <b>TOTAL ELECTRONIC IMAGING</b>     | <b>55,048</b>     | <b>58,843</b>     | <b>60,000</b>     | <b>60,000</b>     |

| ACCOUNT NUMBER | TITLE                     | 2016 ACTUAL      | 2017 PROJECTION  | 2018 PROJECTION  | 2019 PROJECTION  |
|----------------|---------------------------|------------------|------------------|------------------|------------------|
| 25010000       | AIRPORT                   | 861,170          | 963,840          | 947,142          | 947,342          |
|                | <b>TOTAL AIRPORT FUND</b> | <b>861,170</b>   | <b>963,840</b>   | <b>947,142</b>   | <b>947,342</b>   |
| 25048000       | SEWER MAINTENANCE         | 21,056           | 3,181            | 1,000            | 1,000            |
| 25049500       | STORMWATER MAINTENANCE    | 767,964          | 772,680          | 771,330          | 771,330          |
| 25061000       | WATER POLLUTION CONTROL   | 9,045,285        | 9,050,585        | 8,981,200        | 9,068,000        |
|                | <b>TOTAL SEWER FUND</b>   | <b>9,834,305</b> | <b>9,826,446</b> | <b>9,753,530</b> | <b>9,840,330</b> |
| 25050000       | WATER TREATMENT           | 45,033           | 54,940           | 14,000           | 14,000           |
| 25053000       | WATER DISTRIBUTION        | 99,589           | 105,555          | 97,000           | 97,000           |
| 25072000       | UTILITY BILLING           | 8,425,845        | 8,161,074        | 8,318,888        | 8,393,888        |
| 25073000       | SUPPLY RESERVOIR          | 22,434           | 20,259           | 21,494           | 21,494           |
|                | <b>TOTAL WATER FUND</b>   | <b>8,592,901</b> | <b>8,341,828</b> | <b>8,451,382</b> | <b>8,526,382</b> |
| 25075000       | PARKING                   | 71,919           | 82,865           | 104,700          | 114,700          |
|                | <b>TOTAL PARKING FUND</b> | <b>71,919</b>    | <b>82,865</b>    | <b>104,700</b>   | <b>114,700</b>   |

| ACCOUNT NUMBER | TITLE                             | 2016 ACTUAL       | 2017 PROJECTION   | 2018 PROJECTION   | 2019 PROJECTION   |
|----------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| 25076000       | SWIMMING POOL                     | 75,020            | 78,000            | 72,000            | 72,000            |
|                | <b>TOTAL SWIMMING POOL FUND</b>   | <b>75,020</b>     | <b>78,000</b>     | <b>72,000</b>     | <b>72,000</b>     |
| 27047000       | CITY INCOME TAX                   | 25,089,403        | 23,152,421        | 24,614,000        | 25,204,000        |
|                | <b>TOTAL CITY INCOME TAX FUND</b> | <b>25,089,403</b> | <b>23,152,421</b> | <b>24,614,000</b> | <b>25,204,000</b> |

EMPLOYEE COUNT AND FULL-TIME EQUIVALENT CALCULATIONS

|                         | 2015          |              |           |            |                     | 2016          |              |           |            |                 | 2017         |              |           |            |                    |
|-------------------------|---------------|--------------|-----------|------------|---------------------|---------------|--------------|-----------|------------|-----------------|--------------|--------------|-----------|------------|--------------------|
|                         | 2015 YEAR END |              |           |            | ANNUAL<br>YTD FTE'S | 2016 YEAR END |              |           |            | ANNUAL<br>FTE'S | 2017 YTD     |              |           |            | PPE 11/18<br>FTE'S |
|                         | FULL<br>TIME  | PART<br>TIME | SEAS.     | TOTAL      |                     | FULL<br>TIME  | PART<br>TIME | SEAS.     | TOTAL      |                 | FULL<br>TIME | PART<br>TIME | SEAS.     | TOTAL      |                    |
| ELECTEDS                | 5             | 12           |           | 17         | 17.00               | 5             | 12           |           | 17         | 17.00           | 5            | 12           |           | 17         | 17.00              |
| AIRPORT                 | 4.5           |              |           | 4.5        | 4.50                | 4.5           |              |           | 4.5        | 4.50            | 4.5          |              |           | 4.5        | 4.50               |
| AUDITOR'S OFFICE        | 4             |              | 3         | 7          | 4.25                | 4             |              | 1         | 5          | 4.75            | 5            |              |           | 5          | 4.75               |
| BUILDING MAINTENANCE    | 1             | 1            |           | 2          | 1.75                | 1             |              |           | 1          | 1.25            | 1            |              |           | 1          | 1.00               |
| CITY INCOME TAX         | 2             |              | 1         | 3          | 1.75                | 4             |              | 1         | 5          | 2.25            | 4            | 1            |           | 5          | 3.75               |
| CIVIL SERVICE OFFICE    | 1             | 3            |           | 4          | 2.50                | 1             | 3            |           | 4          | 2.50            | 1            | 3            |           | 4          | 2.50               |
| COMPUTER SERVICES       | 2             |              | 1         | 3          | 2.25                | 2             | 1            |           | 3          | 2.75            | 3            |              | 1         | 4          | 3.00               |
| CITY COUNCIL            | 0.5           |              |           | 0.5        | 0.50                | 0.5           |              |           | 0.5        | 0.50            | 0.5          |              |           | 0.5        | 0.50               |
| RECREATION              | 4             |              | 26        | 30         | 7.75                | 3             | 1            | 24        | 28         | 7.25            | 4            | 1            | 21        | 26         | 8.25               |
| DISPATCH CENTER         | 11            |              |           | 11         | 10.50               | 11            |              |           | 11         | 11.00           | 11           |              |           | 11         | 10.25              |
| ENGINEERING OFFICE      | 7             |              |           | 7          | 6.50                | 7             |              |           | 7          | 7.00            | 6.5          |              |           | 6.5        | 7.25               |
| FIRE CLERKS             | 1             |              |           | 1          | 1.00                | 1             |              |           | 1          | 1.00            | 1            |              |           | 1          | 1.00               |
| FIRE DEPT ADMIN         | 1             |              |           | 1          | 1.00                | 1             | 1            |           | 2          | 1.00            | 1            | 1            |           | 2          | 1.50               |
| FIRE DEPARTMENT         | 59            |              |           | 59         | 58.75               | 61            |              |           | 61         | 60.25           | 62           |              |           | 62         | 59.00              |
| FIRE DEPARTMENT TOTAL   |               |              |           | 61         | 60.75               |               |              |           | 64         | 62.25           |              |              |           | 65         | 61.50              |
| HEALTH DEPARTMENT       | 12            | 4            |           | 16         | 14.50               |               |              |           | 0          |                 |              |              |           | 0          |                    |
| LAW DIRECTOR            | 4.5           |              |           | 4.5        | 4.50                | 4.5           |              |           | 4.5        | 4.50            | 4.5          |              |           | 4.5        | 4.50               |
| MUNICIPAL COURT         | 18            | 5            |           | 23         | 21.50               | 20            | 4            |           | 24         | 20.00           | 21           | 8            |           | 29         | 20.25              |
| NEAT OFFICE             | 1             |              |           | 1          | 1.00                | 1             |              |           | 1          | 1.00            | 1            |              |           | 1          | 1.00               |
| PARKING ENFORCEMENT     | 1.5           |              |           | 1.5        | 1.50                | 1.5           |              |           | 1.5        | 1.50            | 1.5          |              |           | 1.5        | 1.50               |
| PARKS MAINTENANCE       | 4             |              | 1         | 5          | 4.25                | 5             |              |           | 5          | 7.50            | 5            | 1            |           | 6          | 8.50               |
| CEMETERY DEPARTMENT     | 2.5           |              |           | 2.5        | 3.50                | 2.5           |              |           | 2.5        | 3.50            | 2.5          |              | 2         | 4.5        | 4.25               |
| STREET DEPARTMENT       | 23            |              |           | 23         | 23.75               | 24            |              | 1         | 25         | 25.25           | 24           |              | 2         | 26         | 25.50              |
| TRAFFIC LIGHTS          | 2             |              |           | 2          | 2.00                | 2             |              |           | 2          | 2.00            | 2            |              |           | 2          | 2.00               |
| PUBLIC WORKS TOTAL      |               |              |           | 32.5       | 33.50               |               |              |           | 34.5       | 38.25           |              |              |           | 38.5       | 40.25              |
| POLICE ADMINISTRATION   | 2             |              |           | 2          | 2.00                | 2             |              |           | 2          | 2.00            | 1            |              |           | 1          | 2.00               |
| POLICE CLERKS           | 6.5           |              |           | 6.5        | 5.50                | 5.5           |              |           | 5.5        | 5.50            | 5.5          |              |           | 5.5        | 5.25               |
| POLICE DEPARTMENT       | 60            |              |           | 60         | 58.00               | 60            |              |           | 60         | 61.25           | 63           |              |           | 63         | 60.75              |
| POLICE DEPARTMENT TOTAL |               |              |           | 68.5       | 65.50               |               |              |           | 67.5       | 68.75           |              |              |           | 69.5       | 68.00              |
| MAYOR'S OFFICE          | 1             |              |           | 1          | 1.00                | 1             | 1            |           | 2          | 1.25            | 2            |              |           | 2          | 1.75               |
| HUMAN RESOURCES         | 1             |              |           | 1          | 1.00                | 1             |              |           | 1          | 1.00            | 1            |              |           | 1          | 1.00               |
| SERVICE/SAFETY DIRECTOR | 1             |              |           | 1          | 1.00                | 1             |              |           | 1          | 1.00            | 1.5          |              |           | 1.5        | 1.25               |
| MAYOR OFFICE TOTAL      |               |              |           | 3          | 3.00                |               |              |           | 4          | 3.25            |              |              |           | 4.5        | 4.00               |
| SEWER MAINTENANCE       | 10            |              |           | 10         | 11.00               | 11            |              |           | 11         | 9.25            | 9            |              |           | 9          | 8.75               |
| STORM WATER MAINTENANCE | 2             |              |           | 2          | 2.00                | 2             |              |           | 2          | 2.00            | 2            |              |           | 2          | 2.00               |
| WATER POLLUTION CONTROL | 16            |              |           | 16         | 16.00               | 16            |              |           | 16         | 15.50           | 16           |              |           | 16         | 15.25              |
| WPC TOTAL               |               |              |           | 28         | 29.00               |               |              |           | 29         | 26.75           |              |              |           | 27         | 26.00              |
| SUPPLY RESERVOIR        | 1             |              |           | 1          | 1.25                | 1             |              |           | 1          | 1.25            | 1            |              |           | 1          | 1.25               |
| UTILITY BILLING         | 9             |              |           | 9          | 9.00                | 9             |              |           | 9          | 9.00            | 9            |              |           | 9          | 9.00               |
| WATER DISTRIBUTION      | 13            |              |           | 13         | 13.00               | 14            |              |           | 14         | 13.25           | 14           |              |           | 14         | 14.00              |
| WATER TREATMENT PLANT   | 13            |              |           | 13         | 12.25               | 14            |              |           | 14         | 13.75           | 14           |              |           | 14         | 14.00              |
| WATER TOTAL             |               |              |           | 36         | 35.50               |               |              |           | 38         | 37.25           |              |              |           | 38         | 38.25              |
| WORC                    | 1             |              |           | 1          | 1.00                | 1             |              |           | 1          | 1.00            | 0            |              |           | 0          | 0.25               |
| ZONING DEPARTMENT       | 1             |              |           | 1          | 1.00                | 2             |              |           | 2          | 1.00            | 3            |              |           | 3          | 2.75               |
| <b>TOTAL</b>            | <b>309</b>    | <b>25</b>    | <b>32</b> | <b>366</b> | <b>331.50</b>       | <b>307</b>    | <b>23</b>    | <b>27</b> | <b>357</b> | <b>326.25</b>   | <b>313</b>   | <b>27</b>    | <b>26</b> | <b>366</b> | <b>331.00</b>      |

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

| <b>ACCOUNT<br/>NUMBER</b> | <b>TITLE</b>                              | <b>PAGE<br/>NUMBER</b> | <b>2018<br/>REQUEST</b> |
|---------------------------|---|------------------------|-------------------------|
| 22050000                  | CO PERMISSIVE LICENSE FEES                | 67                     | -                       |
| 22090000                  | SEVERANCE PAYOUT RESERVE                  | 80                     | -                       |
| 23035000                  | CRYSTAL/MELROSE DEBT SERVICE              | 81                     | 7,200                   |
| 23045010                  | 14 FIRE REFUNDING OF 04 ISSUE             | 82                     | -                       |
| 23056000                  | ENERGY BONDS (11 ISSUE - A)               | 83                     | 73,669                  |
| 23056100                  | ENERGY BONDS (11 ISSUE - B)               | 84                     | 27,972                  |
| 23060100                  | HRC REHAB DEBT SERVICE (08 ISSUE)         | 85                     | -                       |
| 23060110                  | 2016 HRC REHAB REFUNDING                  | 86                     | 116,600                 |
| 23060200                  | CR 236 LAND DEBT SERVICE (08 ISSUE)       | 87                     | -                       |
| 23060210                  | 2016 CR 236 LAND REFUNDING                | 88                     | 35,869                  |
| 23060300                  | CR 236 WIDEN DEBT SERVICE (08 ISSUE)      | 89                     | -                       |
| 23060310                  | 2016 CR 236 WIDENING REFUNDING            | 90                     | 144,479                 |
| 23060400                  | 5-PLEX DEBT SERVICE (08 ISSUE)            | 91                     | -                       |
| 23060410                  | 2016 5-PLEX REFUNDING                     | 92                     | 227,700                 |
| 23065000                  | HOWARD STREET IMPROV DEBT SERVICE         | 93                     | 7,483                   |
| 23090000                  | CR 236 TIF ACCOUNT                        | 94                     | -                       |
| 25050200                  | MAIN STREET WATERLINE DEBT SERVICE        | 103                    | 6,961                   |
| 25050600                  | SHERMAN PARK WATERLINE DEBT SERVICE       | 104                    | 10,000                  |
| 25050700                  | CR 144 WATERLINE DEBT SERVICE             | 105                    | 9,243                   |
| 25050800                  | BROAD AVENUE WATERLINE DEBT SERVICE       | 106                    | 10,000                  |
| 25050900                  | W MELROSE WATERLINE DEBT SERVICE          | 107                    | 9,680                   |
| 25051000                  | CENTER STREET WATERLINE DEBT SERVICE      | 108                    | 7,925                   |
| 25051510                  | 14 WATER REFUNDING OF 03 ISSUE            | 109                    | 318,024                 |
| 25051700                  | 1ST, 2ND, 3RD, STS WATERLINE DEBT SERVICE | 110                    | 1,530                   |
| 25051910                  | 14 WATER REFUNDING OF 04 ISSUE            | 111                    | -                       |
| 25052400                  | 11 WATER REFUNDING OF 98 DEBT             | 112                    | 249,778                 |
| 25052600                  | WATER PLANT IMPROVE OWDA LOAN             | 113                    | 270,371                 |
| 25052800                  | 14 WATER PLANT CLEARWELL DEBT SERVICE     | 114                    | 407,776                 |
| 25060200                  | 2001 EPA LOAN DEBT SERVICE                | 130                    | 213,556                 |
| 25060300                  | 2000 EPA LOAN DEBT SERVICE                | 131                    | 2,335,438               |
| 25060910                  | 14 NORTH CORRIDOR REFUNDING OF 04 ISSUE   | 132                    | -                       |
| 25061200                  | 14 WPC BAR SCREEN DEBT SERVICE            | 137                    | 280,280                 |
| 27078000                  | POLICE PENSION                            | 145                    | 235,500                 |
| 27079000                  | FIRE PENSION                              | 146                    | 235,500                 |
| 27086000                  | CEMETERY TRUSTS                           | 147                    | 11,000                  |
| 27087000                  | PRIVATE TRUSTS                            | 148                    | 2,500                   |
| 28010000                  | SPECIAL ASSESSMENTS PAVEMENTS             | 149                    | -                       |
| 28020000                  | SPECIAL ASSESSMENTS SIDEWALKS             | 150                    | -                       |
| 28030000                  | SPECIAL ASSESSMENTS STORM                 | 151                    | 22,874                  |

# City of Findlay 2018 Permanent Budget Presentation Package

STRUCTURE & PROCESS

FINANCIAL SUMMARIES

**CAPITAL & DEBT**

REVENUES

EXPENSES



### CAPITAL AND DEBT

□ **Capital Improvements** A draft 2017 capital improvement plan was presented 1<sup>st</sup> quarter of 2017 and can be inserted into this budget book. 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 1<sup>st</sup> quarter of each year. Currently there is no adopted process for allowing the public to suggest projects by ward for consideration by Council and the Administration. It is noted here that some projects planned for 2018 budget year were funded in 2017 and have had an impact on the carryforward balance of the restricted account.

**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. Additionally, in 2015 it contributed to an issue leading to a transfer of \$1,500,000 from the General Fund to the CIT-Capital Improvements Account Restricted to assist with a cash flow shortfall. Additionally, General Fund money should not be obligated or transferred unintentionally to bridge cash flow issues that could have easily been anticipated.

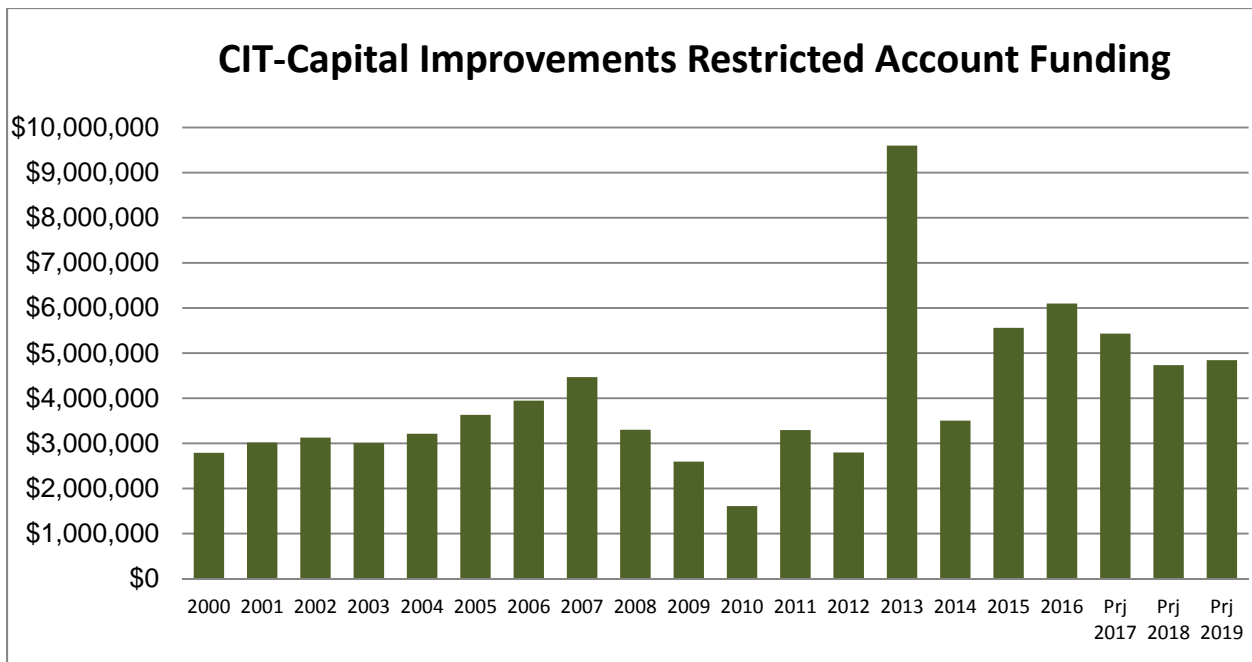
It might serve the City well to explore formalizing this process through policy/procedures and consider Council passing a resolution approving the bidding of projects exceeding a certain dollar or some other threshold as a good faith gesture. This could also be perceived as a show of goodwill to the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

In 2013 recommendations were made by the Auditor's Office regarding the bidding process. 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. It was calculated in 2015 and 2016 that this is contributing to a loss of interest income for the City since appropriated monies cannot normally be invested longer term thus achieving the best rate of return.

## City of Findlay 2018 Permanent Budget Package

**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 2017 Council adjusted the City income tax split to 80% to General Fund and 20% to CIT-Capital Improvements Restricted Account and moved additional \$1.0 million to the Capital Improvements Restricted Account from the General Fund. The 2018 budget has proposed 20% of net income tax collections being allocated to the Capital Improvements Restricted 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.

The cash carry forward balance is expected to be in excess of \$3.6MM for the beginning of the 2018 budget year, taking into account pre funding some 2018 projects. The revenue projection for the Capital Improvement Restricted Account in 2018 is \$4,843,600. It is expected that revenue to the Capital Improvement Restricted Account in 2019 will exceed \$4.7MM.



**Note:** additional transfers of \$1,500,000 from the General Fund into the Capital Improvements Restricted Account occurred in 2013, 2015, & 2016, \$1,000,000 was added in 2017. The large amount in 2013 is was added to significantly as a direct result of the administration deferring (waiving) business estimated tax payments in 2012 when they were normally due.

**City Proposed 2017-2021 Capital Improvement Plan distributed by the Administration during the first quarter 2016 can be inserted following this page.**

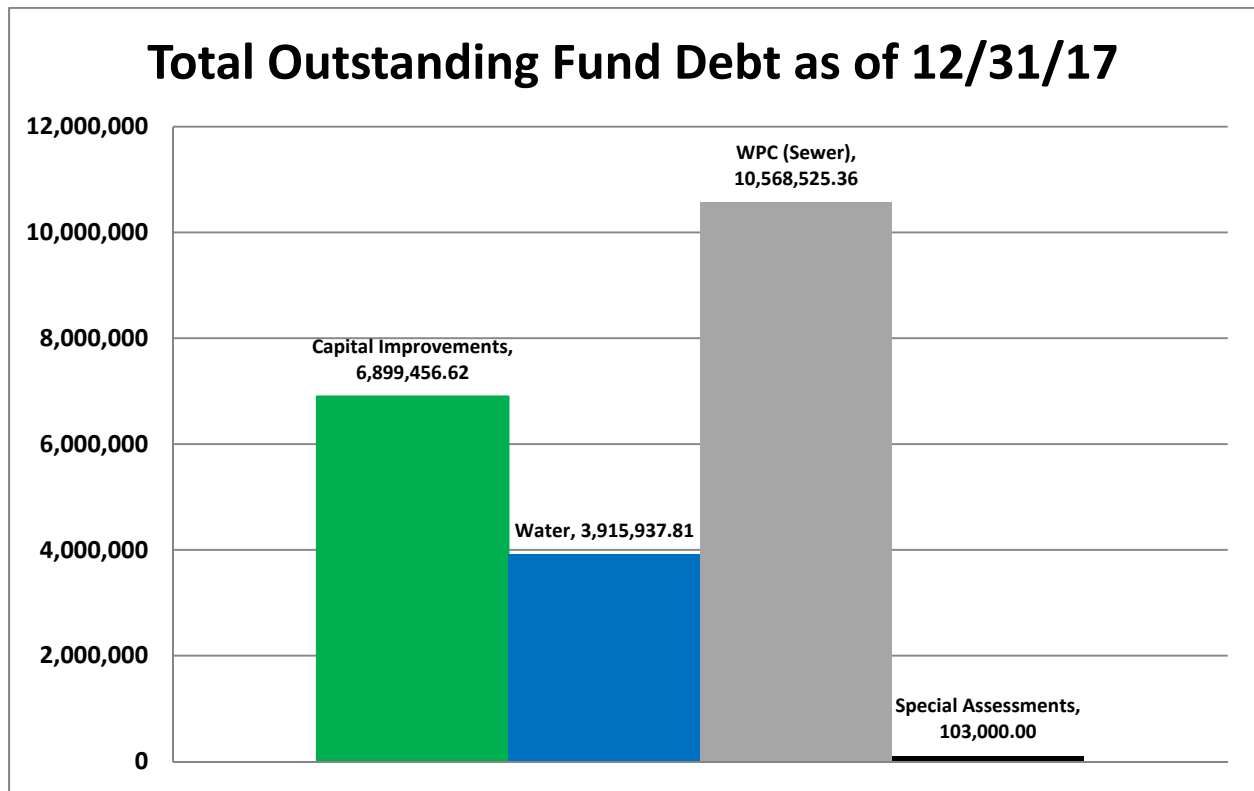
□ Current debt obligations and operational impact

**CIT-Capital Improvement Restricted Account** The debt service for this fund is \$640,972 in 2018. 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 2017 a 20% allocation of City Income Tax receipts to Capital Improvements puts the debt at 14.07% of the projected revenues, well within the policy limits.

**Water Fund:** The debt service for this fund is \$1,306,498 or 15.4% of the projected 2018 revenues, which remains well within a healthy range in relation to those projected revenues. Additionally this fund has more than a full year of unappropriated cash with a 2017 yearend cash balance of \$9.5MM being projected

**WPC (Sewer) Fund:** The debt service for this fund is \$2,943,343 or 30.2% of the projected 2018 revenues, this fund has historically had significant debt and the debt service moves within the City’s policy range in 2018. Storm water revenue is not included in this calculation. Additionally, this fund has a strong unappropriated cash balance which is being projected at \$6.0MM for yearend 2017.

**Special Assessment Debt Service Fund:** This debt is collected by the City through real estate tax assessments. Special assessment debt service in 2018 is \$22,874 for the outstanding Hunter’s Creek project debt. Uncollected assessment debt is paid from the General Fund.



## City of Findlay 2018 Permanent Budget Package

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

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

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

***Debt Summary as of 12/31/16 (Chart follows)***

# CITY OF FINDLAY - HANCOCK COUNTY OHIO

## DEBT SUMMARY AS OF FISCAL YEAR ENDING 12/31/2017

| Account Number  | Original Amount | Fund    | Loan Date | Description                               | Principal Outstanding | Redempti on/ Call Date | Maturity Date | Interest Cost | Type      |
|---|-----------------|---------|-----------|---|-----------------------|------------------------|---------------|---------------|-----------|
| 23035000  | \$144,000       | CIT-CI  | 12/31/04  | CRYSTAL/MELROSE INTERSECTION              | \$46,800              | None                   | 2024          | 0.0%          | OPWC      |
| 23065000  | \$149,663       | CIT-CI  | 12/31/06  | HOWARD STREET IMPROVEMENTS                | \$63,607              | None                   | 2026          | 0.0%          | OPWC      |
| 23060110  | \$2,340,000     | CIT-CI  | 08/20/16  | HRC (CUBE) REHAB DEBT SERVICE             | \$2,110,000           | 7/1/2026               | 2033          | 2.57%         | GO        |
| 23060210  | \$700,000       | CIT-CI  | 08/20/16  | CR 236 LAND DEBT SERVICE                  | \$625,000             | 7/1/2026               | 2033          | 2.57%         | GO        |
| 23060310  | \$3,355,000     | CIT-CI  | 08/20/16  | CR 236 WIDENING DEBT SERVICE              | \$3,170,000           | 7/1/2026               | 2028          | 2.57%         | GO        |
| 23060410  | \$1,805,000     | CIT-CI  | 08/20/16  | 5-PLEX DIAMONDS                           | \$225,000             | None                   | 2018          | 2.57%         | GO        |
| 23056000  | \$518,006       | CIT-CI  | 06/30/11  | ENERGY SAVINGS PROGRAM BOND 'A'           | \$141,045             | 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        |
| <b>TOTAL CAPITAL IMPROVEMENTS (CIT-CI)</b>                              |                 |         |           |   | <b>\$6,899,457</b>    |                        |               |               |           |
| 25052800  | \$2,000,000     | WATER   | 04/03/14  | WTP CLEARWELLS                            | \$810,000             | None                   | 2019          | 0.96%         | GO        |
| 25051510  | \$3,785,000     | WATER   | 04/04/14  | 2014 REFUNDING OF 03 ISSUE                | \$315,000             | None                   | 2018          | 0.96%         | GO        |
| 25051000  | \$158,500       | WATER   | 12/31/99  | CENTER STREET WATERLINE                   | \$19,813              | None                   | 2020          | 0.0%          | OPWC      |
| 25051700  | \$30,598        | WATER   | 12/31/01  | 1ST, 2ND, 3RD, ST. WATERLINE              | \$6,885               | None                   | 2022          | 0.0%          | OPWC      |
| 25050200  | \$138,775       | WATER   | 01/01/03  | MAIN STREET WATERLINE                     | \$31,326              | None                   | 2022          | 0.0%          | OPWC      |
| 25050600  | \$200,000       | WATER   | 12/31/03  | SHERMAN PARK WATERLINE                    | \$60,000              | None                   | 2024          | 0.0%          | OPWC      |
| 25050800  | \$200,000       | WATER   | 12/31/05  | BROAD AVENUE WATERLINE                    | \$75,000              | None                   | 2025          | 0.0%          | OPWC      |
| 25050900  | \$193,590       | WATER   | 08/06/08  | W MELROSE WATERLINE                       | \$106,475             | None                   | 2028          | 0.0%          | OPWC      |
| 25050700  | \$184,859       | WATER   | 07/16/08  | CR 144 WATERLINE                          | \$110,915             | None                   | 2029          | 0.0%          | OPWC      |
| 25052600  | \$3,656,097     | WATER   | 10/27/05  | WATER TREATMENT PLANT IMPROVEMENTS        | \$2,135,525           | None                   | 2026          | 3.25%         | OWDA      |
| 25052400  | \$1,625,000     | WATER   | 09/30/11  | 2011 WATER REFUNDING OF 1998 DEBT         | \$245,000             | None                   | 2018          | 1.95%         | GO        |
| <b>TOTAL WATER</b>  |                 |         |           |   | <b>\$3,915,938</b>    |                        |               |               |           |
| 25061200  | \$1,350,000     | WPC     | 04/03/14  | BAR SCREENS                               | \$550,000             | None                   | 2019          | 0.96%         | GO        |
| 25060910  | \$9,020,000     | WPC     | 10/20/04  | 2014 REFUNDING OF NORTH CORRIDOR 04 ISSUE | \$0                   | None                   | 2017          | 0.96%         | GO        |
| 25060300  | \$32,470,000    | WPC     | 01/01/02  | 2000 EPA LOAN DEBT SERVICE                | \$8,902,708           | None                   | 2021          | 4.36%         | EPA, OWDA |
| 25060200  | \$3,597,546     | WPC     | 08/30/01  | 2001 EPA LOAN DEBT SERVICE                | \$1,115,817           | None                   | 2023          | 1.73%         | EPA, OWDA |
| <b>TOTAL WPC (SEWER)</b>  |                 |         |           |   | <b>\$10,568,525</b>   |                        |               |               |           |
| 28020000  | \$191,896       | SPECIAL | 09/10/12  | 2010 HUNTERS CREEK PROJ                   | \$103,000             | None                   | 2022          | 2.79%         | GO        |
| <b>TOTAL SPECIAL ASSESSMENTS</b>  |                 |         |           |   | <b>\$103,000</b>      |                        |               |               |           |
| <i>Have stated for the record no plans to issue debt in near future</i> |                 |         |           |   |                       |                        |               |               |           |
| <b>TOTAL BOND ANTICIPATION NOTES</b>                                    |                 |         |           |   | <b>\$0</b>            |                        |               |               |           |
| <b>TOTAL DEBT OUTSTANDING</b>   |                 |         |           |   | <b>\$21,486,920</b>   |                        |               |               |           |

**City of Findlay 2018 Permanent Budget Presentation Package**

**STRUCTURE & PROCESS**

**FINANCIAL SUMMARIES**

**CAPITAL & DEBT**

**REVENUES**

**EXPENSES**

## 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:

**2016 ACTUALS** - These are the actual revenues received in 2016.

**2017 ORIGINAL BUDGET** - This was the original revenue estimate prepared by the Auditor in the fall of 2016 while the 2017 operating budgets were being developed.

**2017 REVISED BUDGET** - This is the total of the original budget, plus any additional revenues that were acknowledged during the operational expense appropriation process.

**2017 PROJECTION** - This is the Auditor's estimate of the total amount that will be collected in each department for the calendar year of 2017.

**2018 AUDITOR** - This is the Auditor's estimate of the revenues expected to be collected in 2018.

# CITY OF FINDLAY CLASSIFICATION OF REVENUES

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



## CITY OF FINDLAY CLASSIFICATION OF REVENUES

| <u>OBJECT CODE</u>   | <u>SUBCATEGORY DESCRIPTION</u>       | <u>DESCRIPTION OF USE</u>   |
|--|--------------------------------------|---|
| 015401   | Withholders Income Tax-CY Temp       | To account for the temporary additional 0.25% tax withheld by an employer for employees through payroll for current year obligations.   |
| 015500   | Business Income Tax-Current Year     | To account for base 1% tax measured by business's net income and payable by the business for current year obligations.  |
| 015501   | Business Income Tax-CY Temp          | To account for the temporary additional 0.25% tax measured by business's net income and payable by the business for current year obligations.   |
| 015600   | Individual Income Tax-Current Year   | To account for the base 1% tax measured by individual's net income which has not been withheld by an employer and is payable by the individual for current year obligations.                    |
| 015601   | Individual Income Tax-CY Temp        | To account for the temporary additional 0.25% tax measured by individual's net income which has not been withheld by an employer and is payable by the individual for current year obligations. |
| 016100   | Hotel /Motel Tax                     | To account for the 3% Transient Occupancy Tax levied on all Motels/Hotels inside Corporation limits and collected monthly or quarterly.   |
| <b><u>PENALTIES &amp; INTEREST ON DELINQUENT TAXES</u></b> |                                      |   |
| 019300   | Penalty & Interest                   | To account for amounts assessed as penalties and interest for payments after the due date.  |
| <b><u>BUSINESS LICENSES &amp; PERMITS</u></b>              |                                      |   |
| 021100   | Recovered Property                   | To account for monies & other property recovered during arrests.  |
| 021600   | Professional & Occupational Licenses | To account for revenues from businesses acquiring permits or licenses to begin doing business in the City.  |
| 021601   | License Type 2                       | See Professional & Occupational Licenses. (This account name can be customized for the department's reporting purposes.)  |
| 021602   | License Type 3                       | See Professional & Occupational Licenses. (This account name can be customized for the department's reporting purposes.)  |
| <b><u>NON-BUSINESS LICENSES &amp; PERMITS</u></b>          |                                      |   |
| 022100   | Building & Equipment Permits         | To account for amounts collected for permits issued to construct or relocate buildings & equipment.   |
| 022101   | Zoning Permits                       | To account for amounts collected for permits issued for zoning related issues.  |

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

| <u>OBJECT CODE</u>                       | <u>SUBCATEGORY DESCRIPTION</u>    | <u>DESCRIPTION OF USE</u>   |
|--|-----------------------------------|---|
| 022102                                   | Demolition Permits                | To account for amounts collected for permits to demolish structures.  |
| 022103                                   | Flood Development Permits         | To account for amounts collected for permits to construct within a flood plain.   |
| 022104                                   | Sign Permits                      | To account for amounts collected for permits to erect or replace business signage.  |
| 022105                                   | Sidewalk Café Permits             | To account for amounts collected for permits to have sidewalk cafés.  |
| 022400                                   | Bicycle Licenses                  | To account for amounts collected for permits issued to operate a bicycle on the streets & highways of the City.   |
| 022800                                   | Septic & Sewer Permits            | To account for amounts collected for permits issued to tap into the septic & sewer lines of the City.   |
| <b><u>INTERGOVERNMENTAL REVENUES</u></b> |                                   |   |
| 031800                                   | Federal Grants                    | To account for revenues received from the Federal Government as grants for use in designated projects or for specific uses.   |
| 031801                                   | Federal Subsidy                   | To account for revenues received from the Federal Government as it pertains to the semi-annual filing of IRS form 8038-CP for the qualified energy conservation bonds for the subsidized interest payments. |
| 032100                                   | OEPA Loan Proceeds                | To account for money received directly or payments made to contractors on behalf of the City by Ohio EPA or OWDA.   |
| 034100                                   | State Grants                      | To account for revenues received from the State Government as grants for use in designated projects or for specific uses.   |
| 034200                                   | Local Grants                      | To account for revenues received from local agencies as grants for use in designated projects or for specific uses.   |
| 035100                                   | State Fuel Excise Tax             | To account for revenues received from the State Government as revenues levied on the sale of fuel for distribution to the municipality.   |
| 035101                                   | State Revenue Hiway Money         | To account for revenues received from the State Government as revenues levied on the sale of fuel for distribution to the municipality.   |
| 035200                                   | County Revenue- Local Gov't Money | To account for the distribution of local government money from the County.  |
| 035300                                   | State Revenue – Local Gov't Money | To account for revenues from the State from sales tax in the form of local government money.  |
| 035400                                   | County - MVL Fee                  | To account for revenues received from the State for Motor Vehicle License fees that flow through the County.  |

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

| <u>OBJECT CODE</u>                 | <u>SUBCATEGORY DESCRIPTION</u> | <u>DESCRIPTION OF USE</u>  |
|------------------------------------|--------------------------------|--|
| 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.   |
| <b><u>CHARGES FOR SERVICES</u></b> |                                |  |
| 041100                             | Court Costs & Fees             | To account for revenues received from charges for current services provided by the Municipal Court.  |
| 041101                             | State Fees – Court Costs       | To account for revenues received directly from the State for services provided by the Municipal Court.   |
| 041200                             | Sale of Maps & Publications    | To account for revenues received from charges for the sale of maps & other publications to the general public. (This account name can be customized for the department's reporting purposes.)                    |
| 041300                             | Planning & Zoning Fee          | To account for fees generated from the specific activities related to planning or zoning of land by citizens.  |
| 041301                             | Site Plan Review Fees          | To account for fees generated from the specific activities related to the site plan review process.  |
| 041302                             | Plat Approvals                 | To account for the fees generated from the specific activities related to the plat approval process.   |
| 041303                             | Planned Unit Development       | To account for the fees generated from the specific activities related to the planned unit development process.  |
| 041400                             | Professional Service Fee       | To account for revenues received from charges for services provided to outside entities or to other City departments or projects. (This account name can be customized for the department's reporting purposes.) |
| 041401                             | Professional Service Fee 2     | See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)   |
| 041402                             | Professional Service Fee 3     | See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)   |
| 041403                             | Professional Service Fee 4     | See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)   |
| 041404                             | Professional Service Fee 5     | See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)   |

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

| <u>OBJECT CODE</u> | <u>SUBCATEGORY DESCRIPTION</u> | <u>DESCRIPTION OF USE</u>  |
|--------------------|--------------------------------|--|
| 041405             | Professional Service Fee 6     | See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)   |
| 041406             | Professional Service Fee 7     | See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)   |
| 041407             | Professional Service Fee 8     | See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)   |
| 041408             | Professional Service Fee 9     | See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)   |
| 041409             | Professional Service Fee 10    | See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)   |
| 041410             | Professional Service Fee 11    | See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)   |
| 041411             | Professional Service Fee 12    | See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)   |
| 041412             | Professional Service Fee 13    | See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)   |
| 041414             | Professional Service Fee 14    | See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)   |
| 041415             | Professional Service Fee 15    | See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)   |
| 041416             | Professional Service Fee 16    | See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)   |
| 041417             | Professional Service Fee 17    | See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)   |
| 041418             | Professional Service Fee 18    | See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)   |
| 041419             | Professional Service Fee 19    | See Professional Service Fee. (This account name can be customized for the department's reporting purposes.)   |
| 041420             | Help Me Grow – Health Dept     | To account for revenue received from the State of Ohio Medicaid for services provided by the Health Department.  |
| 041500             | Wedding Fees                   | To account for fees collected in the Mayor's Office for performance of wedding ceremonies.   |
| 041600             | Rotary Administration Fee      | To account for the fee collected by the Engineering Department for the administration of the 1999 Rotary Water & Sewer Policy as allowed by City code. |
| 042200             | Special Fire Service Fees      | To account for revenues received from charges to the public for fire protection services provided outside of the city.                                 |
| 042400             | Building Inspection Fees       | To account for revenues received from charges to the public for building inspections provided to ensure compliance with code.                          |

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

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

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

| <u>OBJECT CODE</u> | <u>SUBCATEGORY DESCRIPTION</u> | <u>DESCRIPTION OF USE</u>   |
|--------------------|--------------------------------|---|
| 044601             | Water Tap Fees                 | To account for revenues received from the public for water department personnel to tap into a waterline and provide water service.                      |
| 044700             | Old Rotary Charges             | To account for revenues received from Rotary Water charges.   |
| 044701             | Old Rotary Charges 2           | To account for revenues received from Rotary Sewer charges.   |
| 044800             | 07 Water Rotary Fees           | To account for the fees collected for rotary water as provided for by City code from 2007.  |
| 044801             | 07 Sewer Rotary Fees           | To account for the fees collected for rotary sewer as provided for by City code from 2007.  |
| 044900             | Storm Water Charges            | To account for the revenue received from charges to the public for storm water maintenance and replacement and collected by the Utility Billing Office. |
| 045200             | Health Inspection Fees – Other | To account for revenues received to ensure Health code compliance for Mobile Home and RV Parks.   |
| 045201             | Health Inspection Fees – Pools | To account for revenues received to ensure Health code compliance for Swimming Pools & Spas.  |
| 045202             | Health Inspection Fees – Food  | To account for revenues received to ensure Health code compliance for food service operations.  |
| 045205             | Retail Food Ag Licenses        | To account for revenues received to ensure Health code compliance for retail food operations.   |
| 045300             | Birth/Death Certificates       | To account for revenues received as charges for birth and death certificates and burial permits.  |
| 045301             | Vital Statistics – State Fee   | To account for the State fee portion of the fees collected by the Health Department to be remitted to the State.  |
| 045400             | Restitution                    | To account for revenues received from the public for payment of damages to city property.   |
| 045500             | State Revenue-Vital Statistics | To account for revenue from the State based on the number of birth and death certificates issued in the previous year. This is received once annually.  |
| 045501             | Subsidy Vitals                 | To account for the revenue from the State based on a formula that is determined by ORC that is population based rather than volume of issuance based.   |
| 045600             | State Subsidy-Health           | To account for the subsidy received once a year from State Department of Health to offset cost of operations.   |
| 047200             | General Admission              | To account for revenues collected for general public admission.   |
| 047201             | Group Admissions               | To account for revenues collected for group admissions.   |
| 047203             | Admissions – Special Events    | To account for revenues collected for admission for special events.   |

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

| <u>OBJECT CODE</u> | <u>SUBCATEGORY DESCRIPTION</u>        | <u>DESCRIPTION OF USE</u>   |
|--------------------|---------------------------------------|---|
| 047205             | M-F Daytime Admissions                | To account for admission fees for daytime activities at the Recreation Department outside of regularly scheduled programs.        |
| 047400             | Shelter/Ice Reservations              | To account for revenues received from charges to the general public for reservation of City owned shelter houses or the ice rink. |
| 047401             | Shelter/Ice Reservations 2            | See Shelter/Ice Reservations. (This account name can be customized for the department's reporting purposes.)                      |
| 047500             | Summer Softball Program               | To account for receipts from the summer softball program administered by the Recreation Department.                               |
| 047501             | Fall Softball Program                 | To account for receipts from the fall softball program administered by Recreation Department.                                     |
| 047600             | Vending Sales                         | To account for the revenue generated from vending machines throughout City operations.  |
| 047601             | Video Game Money                      | To account for the revenue generated from the video games at the City's ice arena.  |
| 047602             | Vending Sales 2                       | See Vending Sales. (This account name can be customized for the department's reporting purposes.)                                 |
| 047603             | Cola Commissions                      | To account for the revenue generated specifically from cola contracts throughout City operations.                                 |
| 047700             | Advertising Income-CUBE               | To account for the revenue generated from sales of advertising space at the ice arena.  |
| 047701             | Advertising Income-Plex               | To account for the revenue generated from sales of advertising space at the 5-plex baseball diamonds.                             |
| 047800             | Fuel Flowage Fees                     | To account for revenues received from companies at the airport for maintaining their own fuel tanks on City owned property.       |
| 047900             | Recreation Programs                   | To account for revenues received from fees for participation in recreation programs not specifically accounted for below.         |
| 047902             | Learn to Skate                        | To account for revenues received from fees for participation in the Learn To Skate program.                                       |
| 047903             | Tournament Fees                       | To account for revenue received from fees for participation in tournaments.   |
| 048100             | Cemetery Open/Close Vault Charges     | To account for revenues received from current services provided for preparation of cemetery lots for vaults (opening/closing).    |
| 048101             | Cemetery Open/Close Cremation Charges | To account for revenues received from current services provided for preparation of cemetery lots for opening/closing of ashes.    |

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

| <u>OBJECT CODE</u>                    | <u>SUBCATEGORY DESCRIPTION</u>         | <u>DESCRIPTION OF USE</u>  |
|---------------------------------------|--|--|
| 048102                                | Cemetery Open/Close Infant Charges     | To account for revenues received from current services provided for preparation of cemetery lots for vaults (opening/closing) for infants/small children.      |
| 048103                                | Cemetery Open/Close Afterhours/Weekend | To account for revenues received from current services provided for preparation of cemetery lots for vaults (opening/closing) for after-hours or on weekends.  |
| 048104                                | Cemetery Open/Close Removal/Relocate   | To account for revenues received from current services provided for preparation of cemetery lots for vaults (opening/closing) when removing and/or relocating. |
| 048200                                | Cemetery Foundation Charges            | To account for revenues received from current services provided for preparation of cemetery lots for foundation of headstones.                                 |
| 048300                                | Miscellaneous Revenue                  | To account for revenues received by the City for services or charges not classified in any other specific category.  |
| 048301                                | Sale of Scrap                          | To account for the revenues received for the sale of scrap metals to be receipted by the Auditor's Office.   |
| 048302                                | Bad Check Fees                         | To account for the revenues received for the charge assessed per bad check.  |
| 048303                                | Copy Charges/Report Copies             | To account for copy charges received by departments for copies made for the public.  |
| 048304                                | False Alarm Charges                    | To account for fees collected for false alarms billed to the public.   |
| 048305                                | Sale of Mulch                          | To account for the sale of mulch as prepared by City personnel.  |
| 048306                                | Yard Waste Disposal                    | To account for fees collected per truck load of compostable yard waste dumped at the green waste site.   |
| 048307                                | Sale of Firewood                       | To account for the fees received for the sale of firewood that has been cut and gathered by the Street Department.   |
| 048308                                | Miscellaneous Revenue 2                | See Miscellaneous Revenue. (This account name can be customized for the department's reporting purposes.)  |
| 048309                                | Miscellaneous Revenue 3                | See Miscellaneous Revenue. (This account name can be customized for the department's reporting purposes.)  |
| <b><u>FINES &amp; FORFEITURES</u></b> |  |  |
| 051100                                | Court Fines                            | To account for revenues received as penalties imposed for violation or neglect of statutes.  |
| 051200                                | Parking Fines                          | To account for revenues received as penalties for violation of municipal parking regulations.  |
| 051300                                | Impoundment Fees                       | To account for the revenues received from impoundment of vehicles.   |



## CITY OF FINDLAY CLASSIFICATION OF REVENUES

| <u>OBJECT CODE</u>                  | <u>SUBCATEGORY DESCRIPTION</u>           | <u>DESCRIPTION OF USE</u>  |
|-------------------------------------|--|--|
| 051400                              | Pay for Stay                             | To account for a mandatory fine imposed by Municipal Court which is to offset some of the jail expenses.   |
| 051500                              | State Patrol Fines                       | To account for revenues received from Municipal Court which are identified as violations cited by State Patrol.  |
| <b><u>INTEREST EARNINGS</u></b>     |  |  |
| 061000                              | Interest Earnings                        | To account for revenues received from investment of City funds.  |
| <b><u>RENTS &amp; ROYALTIES</u></b> |  |  |
| 062000                              | Rent & User Fees                         | To account for revenues received for rents collected from city properties. (This account name can be customized for the department's reporting purposes.)  |
| 062001                              | Rent & User Fees 2                       | See Rent & User Fees. (This account name can be customized for the department's reporting purposes.)   |
| 062002                              | Rent & User Fees 3                       | See Rent & User Fees. (This account name can be customized for the department's reporting purposes.)   |
| 062003                              | Rent & User Fees 4                       | See Rent & User Fees. (This account name can be customized for the department's reporting purposes.)   |
| 062004                              | Rent & User Fees 5                       | See Rent & User Fees. (This account name can be customized for the department's reporting purposes.)   |
| 062005                              | Rent & User Fees 6                       | See Rent & User Fees. (This account name can be customized for the department's reporting purposes.)   |
| 062006                              | Rent & User Fees 7                       | See Rent & User Fees. (This account name can be customized for the department's reporting purposes.)   |
| <b><u>SPECIAL ASSESSMENTS</u></b>   |  |  |
| 063100                              | Prepaid Special Assessments              | To account for receipt of assessment payments prior to certification to the County Auditor not specifically provided for below.  |
| 063101                              | Prepaid Special Assessments Walks New    | To account for receipt of assessment payments for new sidewalk installation prior to certification to the County Auditor.  |
| 063102                              | Prepaid Special Assessments Walks Repair | To account for receipt of assessment payments for sidewalk repairs prior to certification to the County Auditor.   |
| 063200                              | Special Assessments                      | To account for the receipt of special assessments that have been levied on property owners after certification to the County Auditor not specifically provided for below. (Received via real estate tax settlements) |

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

| <u>OBJECT CODE</u> | <u>SUBCATEGORY DESCRIPTION</u> | <u>DESCRIPTION OF USE</u>   |
|--------------------|--------------------------------|---|
| 063201             | Weed Fees                      | To account for the receipt of weed assessments that have been levied on property owners after certification to the County Auditor.                        |
| 063202             | Sidewalk Repair Fees           | To account for the receipt of sidewalk repair assessments that have been levied on property owners after certification to the County Auditor.             |
| 063203             | Property Cleanup Fees          | To account for the receipt of property cleanup assessments that have been levied on property owners after certification to the County Auditor.            |
| 063204             | PILOT/TIF Payments             | To account for the receipt of PILOT/TIF payments from the redirection of property taxes to pay for special improvements in the qualified districts/areas. |
| 063205             | Property Demolition            | To account for the receipt of property demolition assessments that have been levied on property owners after certification to the County Auditor.         |

### 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.) |
| 064101 | Sales Specific to Operation 2   | See Sale of Consumable Inventory. (This account name can be customized for the department's reporting purposes.)   |
| 064102 | Sales Specific to Operation 3   | See Sale of Consumable Inventory. (This account name can be customized for the department's reporting purposes.)   |
| 064200 | Sales - Vehicle & Equipment     | To account for revenues received from the sale of machinery and equipment.   |
| 064201 | Auction Proceeds                | To account for the revenues received from the sale of city owned items at auction.   |
| 064300 | Sales - Building                | To account for revenues received from the sale of public buildings.  |
| 064400 | Sales - Land                    | To account for revenues received from the sale of public lands.  |
| 064401 | Easements Given                 | To account for revenues received from the granting of easements on city-owned land.  |
| 064502 | Sale of Gravesite - Other Adult | To account for revenues received from the sale of lots in the cemetery.  |

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

| <u>OBJECT CODE</u>                        | <u>SUBCATEGORY DESCRIPTION</u> | <u>DESCRIPTION OF USE</u>  |
|---|--------------------------------|--|
| 064503                                    | Sale of Gravesite – Infants    | To account for revenues received from the sale of lots for infants in the cemetery.  |
| 064504                                    | Perpetual Care Adult           | To account for the revenues received (in addition to the lot sales) that are intended for the purpose of providing future income for cemetery operations once all lots are sold.                               |
| 064505                                    | Perpetual Care Child           | To account for the revenues received (in addition to the lot sales) that are intended for the purpose of providing future income for cemetery operations once all lots are sold.                               |
| 064600                                    | Reimbursements                 | To account for revenues received as reimbursement for monies previously spent by the City if not specifically provided for below. This code is also used to reimburse charges or services between departments. |
| 064601                                    | Jury Duty/Witness Fees         | To account for revenues received from employees that have been paid by the city and subsequently by the courts to tend to civic duties.  |
| 064604                                    | Reimbursements 2               | See Reimbursements. (This account name can be customized for the department's reporting purposes.)   |
| 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.  |
| <b><u>CONTRIBUTIONS</u></b>               |                                |  |
| 065000                                    | Contributions                  | To account for receipts from public enterprises and private sources for either restricted or unrestricted uses.  |
| 065200                                    | Operating Transfers-In         | To account for inter-fund operating transfers received by a fund or revenue/cost center.   |
| 065300                                    | CI Transfers - In              | To account for all transfers of Capital Improvement money to a department or project.  |
| <b><u>PROCEEDS FROM ISSUE OF DEBT</u></b> |                                |  |
| 069100                                    | Note Sales Proceeds            | To account for proceeds from the issuance of notes.  |
| 069300                                    | Bond Sales Proceeds            | To account for proceeds representing the par value of the bonds issued.  |
| 069400                                    | Premium on Bonds Sold          | To account for proceeds representing the excess over par value of the bonds issued.  |
| 069500                                    | Premium on Notes Sold          | To account for proceeds representing the excess over par value of the notes issued.  |

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

P 1  
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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND     |           | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|------------------|-----------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21001000 COUNCIL |           |                |                  |                     |                    |                 |               |
| 21001000 041200  | CODE SUPP | -100.00        | -100.00          | -100.00             | .00                | .00             | .0%           |
| 21001000 048300  | MISC REV  | -3,125.00      | -3,000.00        | -3,000.00           | -2,500.00          | -3,000.00       | 20.0%         |
| 21001000 048303  | COPIES    | .00            | .00              | .00                 | -4.00              | .00             | -100.0%       |
| 21001000 064600  | REIMB     | -152.16        | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL COUNCIL    |           | -3,377.16      | -3,100.00        | -3,100.00           | -2,504.00          | -3,000.00       | 19.8%         |

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

P 2  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND             | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|--------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21002000 MAYOR'S OFFICE  |                |                  |                     |                    |                 |               |
| 21002000 021600 PROF LIC | -1,144.00      | -1,100.00        | -1,100.00           | -1,300.00          | -1,200.00       | -7.7%         |
| 21002000 041500 WEDDING  | -3,500.00      | -3,500.00        | -3,500.00           | -2,700.00          | -3,000.00       | 11.1%         |
| 21002000 048300 MISC REV | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21002000 048303 COPIES   | .00            | .00              | .00                 | -14.00             | .00             | -100.0%       |
| 21002000 062000 RENTS    | -1.00          | .00              | .00                 | -1.00              | .00             | -100.0%       |
| 21002000 064600 REIMB    | -19.00         | .00              | .00                 | -47.00             | .00             | -100.0%       |
| 21002000 065000 CONTRIB  | -100.00        | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL MAYOR'S OFFICE     | -4,764.00      | -4,600.00        | -4,600.00           | -4,062.00          | -4,200.00       | 3.4%          |

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

P 3  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21003000 AUDITOR'S OFFICE  |                |                  |                     |                    |                 |               |
| 21003000 041100 COURT COST | -641.62        | -600.00          | -600.00             | -500.00            | -600.00         | 20.0%         |
| 21003000 048302 BD CHCKS   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21003000 048303 COPIES     | -73.60         | .00              | .00                 | -50.00             | .00             | -100.0%       |
| 21003000 064600 REIMB      | -519.70        | .00              | .00                 | -600.00            | -400.00         | -33.3%        |
| 21003000 065200 OPXFER IN  | -382,565.00    | -396,910.00      | -396,910.00         | -396,910.00        | -365,501.00     | -7.9%         |
| 21003000 065300 CIXFER IN  | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL AUDITOR'S OFFICE     | -383,799.92    | -397,510.00      | -397,510.00         | -398,060.00        | -366,501.00     | -7.9%         |

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

P 4  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND          | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|-----------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21005000 LAW DIRECTOR |                |                  |                     |                    |                 |               |
| 21005000 064600 REIMB | -100,779.38    | -100,800.00      | -100,800.00         | -104,960.00        | -104,000.00     | -.9%          |
| TOTAL LAW DIRECTOR    | -100,779.38    | -100,800.00      | -100,800.00         | -104,960.00        | -104,000.00     | -.9%          |

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

P 5  
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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21006000 MUNICIPAL COURT   |                |                  |                     |                    |                 |               |
| 21006000 041100 COURT COST | -638,086.77    | -600,000.00      | -600,000.00         | -800,000.00        | -700,000.00     | -12.5%        |
| 21006000 041400 PROF FEE   | -299.00        | .00              | .00                 | -165.00            | .00             | -100.0%       |
| 21006000 048300 MISC REV   | -1,592.31      | -1,500.00        | -1,500.00           | -630.00            | -500.00         | -20.6%        |
| 21006000 048302 BD CHCKS   | -50.00         | .00              | .00                 | -150.00            | .00             | -100.0%       |
| 21006000 048303 COPIES     | -859.07        | -1,000.00        | -1,000.00           | -1,000.00          | -1,000.00       | .0%           |
| 21006000 051100 CT FINES   | -395,213.49    | -360,000.00      | -360,000.00         | -415,000.00        | -400,000.00     | -3.6%         |
| 21006000 051400 PAY STAY   | -1,739.90      | -2,000.00        | -2,000.00           | -2,000.00          | -2,000.00       | .0%           |
| 21006000 051500 OSHP FINES | -92,978.61     | -100,000.00      | -100,000.00         | -127,000.00        | -120,000.00     | -5.5%         |
| 21006000 061000 INT EARN   | -125.29        | -100.00          | -100.00             | -255.00            | -200.00         | -21.6%        |
| 21006000 064201 AUCT REV   | .00            | .00              | .00                 | -181.00            | .00             | -100.0%       |
| 21006000 064600 REIMB      | -264,590.58    | -270,000.00      | -270,000.00         | -297,049.00        | -270,000.00     | -9.1%         |
| 21006000 064601 JURWIT FEE | -12.00         | .00              | .00                 | .00                | .00             | .0%           |
| 21006000 065300 CIXFER IN  | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL MUNICIPAL COURT      | -1,395,547.02  | -1,334,600.00    | -1,334,600.00       | -1,643,430.00      | -1,493,700.00   | -9.1%         |



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

P 6  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND             | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|--------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21007000 CIVIL SERVICE   |                |                  |                     |                    |                 |               |
| 21007000 041400 PROF FEE | -30,491.29     | -29,000.00       | -29,000.00          | -27,000.00         | -27,000.00      | .0%           |
| 21007000 064600 REIMB    | -20,516.55     | -20,500.00       | -20,500.00          | -22,746.00         | -20,500.00      | -9.9%         |
| TOTAL CIVIL SERVICE      | -51,007.84     | -49,500.00       | -49,500.00          | -49,746.00         | -47,500.00      | -4.5%         |

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

P 7  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21009000 COMPUTER SERVICES |                |                  |                     |                    |                 |               |
| 21009000 064201 AUCT REV   | -1,215.69      | .00              | .00                 | -1,500.00          | .00             | -100.0%       |
| 21009000 064600 REIMB      | -301,402.00    | -321,499.00      | -321,499.00         | -321,499.00        | -381,130.00     | 18.5%         |
| 21009000 065300 CIXFER IN  | -36,500.00     | .00              | -25,000.00          | -25,000.00         | .00             | -100.0%       |
| TOTAL COMPUTER SERVICES    | -339,117.69    | -321,499.00      | -346,499.00         | -347,999.00        | -381,130.00     | 9.5%          |

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

P 8  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21011000 GENERAL REVENUE   |                |                  |                     |                    |                 |               |
| 21011000 011100 RE TAX     | -1,870,078.32  | -2,162,680.00    | -2,162,680.00       | -1,945,273.00      | -2,162,690.00   | 11.2%         |
| 21011000 011200 ROLLBACK   | -165,615.15    | .00              | .00                 | -173,774.00        | .00             | -100.0%       |
| 21011000 011300 HOMESTD    | -53,585.48     | .00              | .00                 | -52,840.00         | .00             | -100.0%       |
| 21011000 011500 TRAILER TA | -10,652.52     | .00              | .00                 | -8,791.00          | -10,700.00      | 21.7%         |
| 21011000 016100 HOTEL TAX  | -630,908.67    | -643,500.00      | -643,500.00         | -665,140.00        | -732,670.00     | 10.2%         |
| 21011000 021600 PROF LIC   | -331,851.52    | -330,000.00      | -330,000.00         | -306,600.00        | -310,000.00     | 1.1%          |
| 21011000 034100 ST GRNT    | -17,907.46     | .00              | -4,680.08           | -6,363.00          | .00             | -100.0%       |
| 21011000 035200 CO LGF     | -381,622.79    | -375,000.00      | -375,000.00         | -424,150.00        | -424,280.00     | .0%           |
| 21011000 035300 ST LGF     | -41,678.92     | .00              | .00                 | -15,120.00         | .00             | -100.0%       |
| 21011000 035500 LIQUOR     | -65,864.93     | -65,000.00       | -65,000.00          | -66,964.00         | -67,000.00      | .1%           |
| 21011000 035600 CIG TX     | -1,759.42      | -1,750.00        | -1,750.00           | -1,802.00          | -1,800.00       | -.1%          |
| 21011000 035700 ESTATE TX  | -8,626.03      | .00              | .00                 | -1,313.00          | .00             | -100.0%       |
| 21011000 048300 MISC REV   | -.20           | .00              | .00                 | -13,699.00         | .00             | -100.0%       |
| 21011000 061000 INT EARN   | -137,789.47    | -85,000.00       | -85,000.00          | -150,000.00        | -150,000.00     | .0%           |
| 21011000 062000 RENTS      | -22,493.00     | -21,800.00       | -21,800.00          | -23,850.00         | -24,000.00      | .6%           |
| 21011000 063201 WEED FEE   | -9,142.73      | -9,000.00        | -9,000.00           | -8,054.00          | -8,000.00       | -.7%          |
| 21011000 063203 CLEAN FEE  | -332.35        | -1,000.00        | -1,000.00           | -10.00             | .00             | -100.0%       |
| 21011000 064600 REIMB      | -134,541.75    | -50,000.00       | -50,000.00          | -319,112.00        | -50,000.00      | -84.3%        |
| 21011000 065200 OPXFER IN  | -19,759,235.61 | -18,816,500.00   | -18,816,500.00      | -17,733,040.00     | -18,931,520.00  | 6.8%          |
| 21011000 065300 CIXFER IN  | -10,922.07     | .00              | -29,056.66          | -37,851.00         | .00             | -100.0%       |
| TOTAL GENERAL REVENUE      | -23,654,608.39 | -22,561,230.00   | -22,594,966.74      | -21,953,746.00     | -22,872,660.00  | 4.2%          |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21012000 POLICE DEPARTMENT |                |                  |                     |                    |                 |               |
| 21012000 021600 PROF LIC   | -65.00         | -100.00          | -100.00             | -105.00            | -100.00         | -4.8%         |
| 21012000 022400 BIKE LIC   | -21.00         | -25.00           | -25.00              | -27.00             | .00             | -100.0%       |
| 21012000 031800 FED GRANT  | .00            | .00              | .00                 | -4,733.00          | .00             | -100.0%       |
| 21012000 034200 LOCAL GRNT | .00            | .00              | -9,000.00           | -9,000.00          | .00             | -100.0%       |
| 21012000 041401 ENF/EDUC   | -788.91        | .00              | .00                 | -776.00            | .00             | -100.0%       |
| 21012000 041416 BLDG SECRT | -130,804.22    | -135,000.00      | -135,000.00         | -132,000.00        | -132,000.00     | .0%           |
| 21012000 045400 RESTIT     | -669.10        | -500.00          | -500.00             | -1,013.00          | -500.00         | -50.6%        |
| 21012000 048300 MISC REV   | -625.12        | .00              | .00                 | -464.00            | .00             | -100.0%       |
| 21012000 048301 SCRAP      | -544.82        | .00              | .00                 | -369.00            | .00             | -100.0%       |
| 21012000 048302 BD CHCKS   | -25.00         | .00              | .00                 | .00                | .00             | .0%           |
| 21012000 048303 COPIES     | -1,598.50      | -1,500.00        | -1,500.00           | -1,680.00          | -1,500.00       | -10.7%        |
| 21012000 048304 FALSE ALAR | -1,850.00      | -2,000.00        | -2,000.00           | -2,000.00          | -2,000.00       | .0%           |
| 21012000 051300 IMPOUNDS   | -1,355.00      | -1,000.00        | -1,000.00           | -3,200.00          | -2,000.00       | -37.5%        |
| 21012000 062000 EQ RENTS   | .00            | .00              | .00                 | -3,500.00          | .00             | -100.0%       |
| 21012000 064201 AUCT REV   | -16,069.03     | .00              | .00                 | -15,950.00         | .00             | -100.0%       |
| 21012000 064600 REIMB      | -14,999.77     | -5,000.00        | -5,820.08           | -1,324.00          | -1,000.00       | -24.5%        |
| 21012000 064601 JURWIT FEE | -184.34        | -200.00          | -200.00             | -445.00            | -200.00         | -55.1%        |
| 21012000 065000 CONTRIB    | -1,286.80      | .00              | .00                 | .00                | .00             | .0%           |
| 21012000 065200 OPXFER IN  | -238,813.32    | -230,000.00      | -230,000.00         | -248,283.00        | -230,000.00     | -7.4%         |
| 21012000 065300 CIXFER IN  | -305,800.00    | .00              | -310,422.00         | -310,422.00        | .00             | -100.0%       |
| TOTAL POLICE DEPARTMENT    | -715,499.93    | -375,325.00      | -695,567.08         | -735,291.00        | -369,300.00     | -49.8%        |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21013000 DISASTER SERVICES |                |                  |                     |                    |                 |               |
| 21013000 048301 SCRAP      | -127.10        | .00              | .00                 | .00                | .00             | .0%           |
| 21013000 065300 CIXFER IN  | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL DISASTER SERVICES    | -127.10        | .00              | .00                 | .00                | .00             | .0%           |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND              | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|---------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21014000 FIRE DEPARTMENT  |                |                  |                     |                    |                 |               |
| 21014000 034100 ST GRNT   | -1,500.00      | .00              | -1,500.00           | -1,500.00          | .00             | -100.0%       |
| 21014000 041400 AIR FILLS | -955.69        | -800.00          | -800.00             | -975.00            | -800.00         | -17.9%        |
| 21014000 042200 FIRE SRVS | -25,000.00     | -25,000.00       | -25,000.00          | -25,000.00         | -25,000.00      | .0%           |
| 21014000 048300 MISC REV  | -.25           | .00              | .00                 | .00                | .00             | .0%           |
| 21014000 048301 SCRAP     | -124.52        | .00              | .00                 | -80.00             | .00             | -100.0%       |
| 21014000 048303 COPIES    | -45.00         | .00              | .00                 | -30.00             | .00             | -100.0%       |
| 21014000 064100 CONS SALE | -60.00         | .00              | .00                 | -114.00            | .00             | -100.0%       |
| 21014000 064200 SALE VEH  | -300.00        | .00              | .00                 | .00                | .00             | .0%           |
| 21014000 064201 AUCT REV  | -2,168.03      | .00              | -2,124.89           | -2,193.00          | .00             | -100.0%       |
| 21014000 064600 REIMB     | -32,218.17     | -1,000.00        | -1,000.00           | -26,738.00         | -2,000.00       | -92.5%        |
| 21014000 065000 CONTRIB   | -935.00        | .00              | -100.00             | -175.00            | .00             | -100.0%       |
| 21014000 065200 OPXFER IN | -238,813.32    | -230,000.00      | -230,000.00         | -248,283.00        | -230,000.00     | -7.4%         |
| 21014000 065300 CIXFER IN | -40,000.00     | .00              | -25,000.00          | -25,000.00         | .00             | -100.0%       |
| TOTAL FIRE DEPARTMENT     | -342,119.98    | -256,800.00      | -285,524.89         | -330,088.00        | -257,800.00     | -21.9%        |

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

P 12  
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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND      |           | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|-------------------|-----------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21016000 N.E.A.T. |           |                |                  |                     |                    |                 |               |
| 21016000 048300   | MISC REV  | -28.80         | .00              | .00                 | -104.00            | .00             | -100.0%       |
| 21016000 063201   | WEED FEE  | -918.00        | -1,500.00        | -1,500.00           | -3,517.00          | -1,500.00       | -57.4%        |
| 21016000 063203   | CLEAN FEE | .00            | .00              | .00                 | -1,520.00          | .00             | -100.0%       |
| 21016000 064600   | REIMB     | .00            | .00              | -9,807.06           | -9,807.00          | .00             | -100.0%       |
| TOTAL N.E.A.T.    |           | -946.80        | -1,500.00        | -11,307.06          | -14,948.00         | -1,500.00       | -90.0%        |

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

P 13  
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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21018000 HUMAN RESOURCES   |                |                  |                     |                    |                 |               |
| 21018000 048303 COPIES     | -24.50         | .00              | .00                 | .00                | .00             | .0%           |
| 21018000 064600 REIMB      | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21018000 064601 JURWIT FEE | -80.00         | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL HUMAN RESOURCES      | -104.50        | .00              | .00                 | .00                | .00             | .0%           |



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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND    |            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|-----------------|------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21019000 WORC   |            |                |                  |                     |                    |                 |               |
| 21019000 045400 | RESTIT     | -31.00         | .00              | .00                 | -3.00              | .00             | -100.0%       |
| 21019000 047602 | COMMISSION | -107.90        | -100.00          | -100.00             | -54.00             | .00             | -100.0%       |
| 21019000 048300 | MISC REV   | -35.00         | .00              | .00                 | -35.00             | .00             | -100.0%       |
| 21019000 051400 | PAY STAY   | -62,079.00     | -65,000.00       | -65,000.00          | -19,675.00         | .00             | -100.0%       |
| 21019000 064201 | AUCT REV   | .00            | .00              | .00                 | -1,201.00          | .00             | -100.0%       |
| 21019000 064600 | REIMB      | -35.00         | .00              | .00                 | .00                | .00             | .0%           |
| 21019000 065300 | CIXFER IN  | -5,000.00      | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL WORC      |            | -67,287.90     | -65,100.00       | -65,100.00          | -20,968.00         | .00             | -100.0%       |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND              | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|---------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21020000 SERVICE DIRECTOR |                |                  |                     |                    |                 |               |
| 21020000 064201 AUCT REV  | .00            | .00              | .00                 | -4,300.00          | .00             | -100.0%       |
| 21020000 064600 REIMB     | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL SERVICE DIRECTOR    | .00            | .00              | .00                 | -4,300.00          | .00             | -100.0%       |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND                    | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|---------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21021000 ENGINEERING DEPARTMENT |                |                  |                     |                    |                 |               |
| 21021000 021600 PROF LIC        | -6,000.00      | -4,500.00        | -4,500.00           | -4,500.00          | -4,500.00       | .0%           |
| 21021000 022100 B&E PERMIT      | -1,600.00      | -1,500.00        | -1,500.00           | -2,300.00          | -1,800.00       | -21.7%        |
| 21021000 022800 SEW PER         | -18,025.00     | -18,000.00       | -18,000.00          | -18,000.00         | -18,000.00      | .0%           |
| 21021000 041200 PUBS            | -75.00         | -100.00          | -100.00             | -100.00            | -100.00         | .0%           |
| 21021000 041301 SITE PLAN       | -4,975.00      | -5,000.00        | -5,000.00           | -33,500.00         | -15,000.00      | -55.2%        |
| 21021000 041302 PLAT APPR       | -1,600.00      | -1,500.00        | -1,500.00           | -5,480.00          | -2,000.00       | -63.5%        |
| 21021000 041400 PROF FEE        | -96,750.74     | -90,000.00       | -90,000.00          | -85,000.00         | -90,000.00      | 5.9%          |
| 21021000 048302 BD CHCKS        | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21021000 048303 COPIES          | .00            | .00              | .00                 | -32.00             | .00             | -100.0%       |
| 21021000 064201 AUCT REV        | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21021000 064600 REIMB           | -703.20        | .00              | .00                 | .00                | .00             | .0%           |
| 21021000 065300 CIXFER IN       | .00            | .00              | -55,000.00          | -55,000.00         | .00             | -100.0%       |
| TOTAL ENGINEERING DEPARTMENT    | -129,728.94    | -120,600.00      | -175,600.00         | -203,912.00        | -131,400.00     | -35.6%        |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND              | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|---------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21022000 PUBLIC BUILDING  |                |                  |                     |                    |                 |               |
| 21022000 048301 SCRAP     | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21022000 064600 REIMB     | -7,718.92      | -7,500.00        | -39,296.39          | -32,821.00         | -1,000.00       | -97.0%        |
| 21022000 065300 CIXFER IN | -35,000.00     | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL PUBLIC BUILDING     | -42,718.92     | -7,500.00        | -39,296.39          | -32,821.00         | -1,000.00       | -97.0%        |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21030000 HEALTH DEPARTMENT |                |                  |                     |                    |                 |               |
| 21030000 021602 SMOKEFREE  | -250.00        | .00              | .00                 | .00                | .00             | .0%           |
| 21030000 041401 IMMUNIZ    | -140.00        | .00              | .00                 | .00                | .00             | .0%           |
| 21030000 041403 FLU        | -1,080.00      | .00              | .00                 | .00                | .00             | .0%           |
| 21030000 041412 WELL CHILD | -448.35        | .00              | .00                 | .00                | .00             | .0%           |
| 21030000 041419 IMM INSUR  | -33,889.04     | .00              | .00                 | .00                | .00             | .0%           |
| 21030000 041420 HLPMEGROW  | -135.00        | .00              | .00                 | .00                | .00             | .0%           |
| 21030000 048300 MISC REV   | -20.00         | .00              | .00                 | .00                | .00             | .0%           |
| 21030000 064600 REIMB      | -990.91        | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL HEALTH DEPARTMENT    | -36,953.30     | .00              | .00                 | .00                | .00             | .0%           |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND    |            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|-----------------|------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21032000 ZONING |            |                |                  |                     |                    |                 |               |
| 21032000 022101 | ZONING PER | -45,180.00     | -49,000.00       | -49,000.00          | -44,000.00         | -45,000.00      | 2.3%          |
| 21032000 022102 | DEMO PER   | -820.00        | -900.00          | -900.00             | -700.00            | -500.00         | -28.6%        |
| 21032000 022103 | FLOOD PER  | -3,550.00      | -3,900.00        | -3,900.00           | -4,500.00          | -3,900.00       | -13.3%        |
| 21032000 022104 | SIGN PER   | -1,320.00      | -1,000.00        | -1,000.00           | -3,700.00          | -3,000.00       | -18.9%        |
| 21032000 022105 | SDWKCAFE   | -1,100.00      | -400.00          | -400.00             | -300.00            | -400.00         | 33.3%         |
| 21032000 041300 | PLA/ZN FEE | -3,500.00      | -4,200.00        | -4,200.00           | -4,000.00          | -4,500.00       | 12.5%         |
| 21032000 041400 | PROF FEE   | -300.00        | -300.00          | -300.00             | -875.00            | -400.00         | -54.3%        |
| 21032000 064201 | AUCT REV   | -1,075.00      | .00              | .00                 | .00                | .00             | .0%           |
| 21032000 064600 | REIMB      | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL ZONING    |            | -56,845.00     | -59,700.00       | -59,700.00          | -58,075.00         | -57,700.00      | -.6%          |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21034000 PARKS DEPARTMENT  |                |                  |                     |                    |                 |               |
| 21034000 011600 SALES TX   | -4.88          | .00              | .00                 | -50.00             | .00             | -100.0%       |
| 21034000 041400 PROF FEE   | -14,123.94     | -25,000.00       | -25,000.00          | -7,459.00          | .00             | -100.0%       |
| 21034000 047401 SHELTER    | -6,187.50      | -6,500.00        | -6,500.00           | -6,900.00          | -6,600.00       | -4.3%         |
| 21034000 047600 VENDING    | -3,139.37      | -2,500.00        | -2,500.00           | -2,000.00          | -2,500.00       | 25.0%         |
| 21034000 048300 MISC REV   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21034000 064100 CONS SALE  | -70.12         | .00              | .00                 | -725.00            | .00             | -100.0%       |
| 21034000 064201 AUCT REV   | -788.78        | .00              | .00                 | -42.00             | .00             | -100.0%       |
| 21034000 064600 REIMB      | -697.20        | -1,300.00        | -1,300.00           | -1,485.00          | -1,400.00       | -5.7%         |
| 21034000 064601 JURWIT FEE | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21034000 065000 CONTRIB    | -5,550.00      | .00              | .00                 | .00                | .00             | .0%           |
| 21034000 065300 CIXFER IN  | -169,500.00    | .00              | -171,000.00         | -171,000.00        | .00             | -100.0%       |
| TOTAL PARKS DEPARTMENT     | -200,061.79    | -35,300.00       | -206,300.00         | -189,661.00        | -10,500.00      | -94.5%        |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND                  | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|-------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21044400 RECREATION FUNCTIONS |                |                  |                     |                    |                 |               |
| 21044400 011600 SLS TX CUB    | -3,743.17      | -4,200.00        | -4,200.00           | -2,975.00          | -3,200.00       | 7.6%          |
| 21044400 011601 SLSTX DIAM    | -4,620.44      | -4,500.00        | -4,500.00           | -4,213.00          | -4,500.00       | 6.8%          |
| 21044400 034200 LOCAL GRNT    | -940.00        | .00              | .00                 | .00                | .00             | .0%           |
| 21044400 041400 PR FEE CUB    | -4,460.00      | -4,500.00        | -4,500.00           | -3,900.00          | -4,000.00       | 2.6%          |
| 21044400 041401 PR FEE REC    | -1,525.00      | -1,500.00        | -1,500.00           | -3,900.00          | -3,900.00       | .0%           |
| 21044400 047200 PUBLIC SKT    | -66,641.00     | -80,000.00       | -80,000.00          | -62,355.00         | -63,000.00      | 1.0%          |
| 21044400 047201 PARTY ADMN    | -2,832.75      | -3,200.00        | -3,200.00           | -3,055.00          | -3,200.00       | 4.7%          |
| 21044400 047205 M-FDAYTIME    | -9,292.00      | -10,000.00       | -10,000.00          | -17,000.00         | -17,250.00      | 1.5%          |
| 21044400 047400 ICE RESERV    | -229,647.77    | -270,000.00      | -270,000.00         | -260,870.00        | -265,000.00     | 1.6%          |
| 21044400 047401 SHELTER       | -6,387.50      | -6,200.00        | -6,200.00           | -6,700.00          | -7,000.00       | 4.5%          |
| 21044400 047500 SUM SBALL     | -31,500.00     | -32,000.00       | -32,000.00          | -26,700.00         | -27,000.00      | 1.1%          |
| 21044400 047501 FALL SBALL    | -9,000.00      | -10,000.00       | -10,000.00          | -8,700.00          | -9,000.00       | 3.4%          |
| 21044400 047600 VEND CUBE     | -14,273.33     | -17,000.00       | -17,000.00          | -14,684.00         | -15,000.00      | 2.2%          |
| 21044400 047601 VIDEO MONE    | -1,817.25      | -2,500.00        | -2,500.00           | -1,419.00          | -1,500.00       | 5.7%          |
| 21044400 047602 VEND DIAM     | -1,158.84      | -1,200.00        | -1,200.00           | -839.00            | -1,000.00       | 19.2%         |
| 21044400 047603 COLA COMM     | -2,135.04      | -2,200.00        | -2,200.00           | -2,000.00          | -2,000.00       | .0%           |
| 21044400 047700 AD INCOME     | -1,675.00      | -5,500.00        | -5,500.00           | -4,615.00          | -5,000.00       | 8.3%          |
| 21044400 047701 ADS-PLEX      | -1,275.00      | -3,500.00        | -3,500.00           | -4,820.00          | -5,500.00       | 14.1%         |
| 21044400 047902 LTS           | -14,426.50     | -12,000.00       | -12,000.00          | -15,959.00         | -15,000.00      | -6.0%         |
| 21044400 047903 FIELD RENT    | -24,800.00     | -24,000.00       | -24,000.00          | -20,962.00         | -24,000.00      | 14.5%         |
| 21044400 048300 CUBE MISC     | -319.80        | -350.00          | -350.00             | -200.00            | -250.00         | 25.0%         |



PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21044400 048301 SCRAP      | .00            | -100.00          | -100.00             | -160.00            | .00             | -100.0%       |
| 21044400 048302 BD CHCKS   | -50.00         | .00              | .00                 | -75.00             | .00             | -100.0%       |
| 21044400 048309 MISC R PRG | -750.00        | -1,000.00        | -1,000.00           | -3,091.00          | -3,000.00       | -2.9%         |
| 21044400 062000 FLOOR RENT | -6,360.00      | -6,500.00        | -6,500.00           | -3,810.00          | -4,000.00       | 5.0%          |
| 21044400 062001 ROOM RENT  | -7,461.65      | -8,500.00        | -8,500.00           | -6,000.00          | -6,000.00       | .0%           |
| 21044400 062002 LOCKER RNT | -787.25        | -1,100.00        | -1,100.00           | -540.00            | -600.00         | 11.1%         |
| 21044400 062003 SKATES     | -18,424.00     | -24,000.00       | -24,000.00          | -25,000.00         | -25,000.00      | .0%           |
| 21044400 062004 RENT DIAMD | -8,880.00      | -9,000.00        | -9,000.00           | -7,983.00          | -8,000.00       | .2%           |
| 21044400 062005 RENT REC P | -1,500.00      | -3,000.00        | -3,000.00           | -2,675.00          | -3,000.00       | 12.1%         |
| 21044400 064000 PRO SH FEE | -480.55        | -800.00          | -800.00             | -410.00            | -400.00         | -2.4%         |
| 21044400 064100 CUBE CONS  | -37,875.18     | -45,000.00       | -45,000.00          | -27,000.00         | -30,000.00      | 11.1%         |
| 21044400 064101 DIAM CONS  | -64,173.79     | -65,000.00       | -65,000.00          | -58,040.00         | -60,000.00      | 3.4%          |
| 21044400 064201 AUCT REV   | -1,226.49      | .00              | .00                 | -155.00            | .00             | -100.0%       |
| 21044400 064600 REIMB CUBE | -253.83        | .00              | .00                 | -530.00            | -400.00         | -24.5%        |
| 21044400 064604 REIM DIAM  | -1,050.00      | -1,000.00        | -1,000.00           | -1,860.00          | -1,000.00       | -46.2%        |
| 21044400 065000 CONTRIB    | -3,000.00      | .00              | .00                 | .00                | .00             | .0%           |
| 21044400 065300 CIXFER IN  | -86,000.00     | .00              | -28,000.00          | -28,000.00         | .00             | -100.0%       |
| TOTAL RECREATION FUNCTIONS | -670,743.13    | -659,350.00      | -687,350.00         | -631,195.00        | -617,700.00     | -2.1%         |

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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND                 | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21046000 CEMETERY DEPARTMENT |                |                  |                     |                    |                 |               |
| 21046000 041400 SHRUBS       | .00            | .00              | .00                 | -50.00             | .00             | -100.0%       |
| 21046000 041402 SM BURIALS   | -17,950.00     | -18,000.00       | -18,000.00          | -18,000.00         | -18,000.00      | .0%           |
| 21046000 041403 SM MAINT     | -1,662.50      | -2,000.00        | -2,000.00           | -2,000.00          | -2,000.00       | .0%           |
| 21046000 045400 RESTIT       | -134.34        | .00              | .00                 | .00                | .00             | .0%           |
| 21046000 048100 OC VAULT     | -40,950.00     | -38,000.00       | -38,000.00          | -30,000.00         | -38,000.00      | 26.7%         |
| 21046000 048101 OC ASH       | -5,750.00      | -8,500.00        | -8,500.00           | -8,500.00          | -8,500.00       | .0%           |
| 21046000 048102 OC CHILD     | -250.00        | .00              | .00                 | -500.00            | .00             | -100.0%       |
| 21046000 048103 OC EXTRA     | -15,050.00     | -16,000.00       | -16,000.00          | -17,500.00         | -17,500.00      | .0%           |
| 21046000 048104 OC REMOVE    | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21046000 048300 MISC REV     | -60.00         | .00              | .00                 | -360.00            | .00             | -100.0%       |
| 21046000 064201 AUCT REV     | .00            | .00              | .00                 | -5,580.00          | .00             | -100.0%       |
| 21046000 064502 OTHER LOT    | -13,275.00     | -14,000.00       | -14,000.00          | -10,000.00         | -12,000.00      | 20.0%         |
| 21046000 064503 CHILD LOT    | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21046000 064600 REIMB        | -1,029.92      | .00              | .00                 | -415.00            | .00             | -100.0%       |
| 21046000 064601 JURWIT FEE   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21046000 065200 OPXFER IN    | -8,267.73      | -9,200.00        | -9,200.00           | -14,400.00         | -13,500.00      | -6.3%         |
| 21046000 065300 CIXFER IN    | -86,000.00     | .00              | -93,000.00          | -93,000.00         | .00             | -100.0%       |
| TOTAL CEMETERY DEPARTMENT    | -190,379.49    | -105,700.00      | -198,700.00         | -200,305.00        | -109,500.00     | -45.3%        |
| TOTAL GENERAL FUND           | -28,386,518.18 | -26,459,714.00   | -27,256,021.16      | -26,926,071.00     | -26,829,091.00  | -.4%          |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| SCM&R FUND                 | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22040000 SCM&R STREETS     |                |                  |                     |                    |                 |               |
| 22040000 011600 SALES TX   | -655.25        | -700.00          | -700.00             | -700.00            | -700.00         | .0%           |
| 22040000 035100 GAS TAX    | -913,342.72    | -900,000.00      | -900,000.00         | -920,000.00        | -920,000.00     | .0%           |
| 22040000 035101 HIWAY TX   | -480,227.39    | -473,000.00      | -473,000.00         | -475,000.00        | -475,000.00     | .0%           |
| 22040000 035400 CO MVL     | -336,208.20    | -335,000.00      | -335,000.00         | -300,000.00        | -300,000.00     | .0%           |
| 22040000 041400 PROF FEE   | -100,249.28    | -110,000.00      | -110,000.00         | -37,000.00         | -35,000.00      | -5.4%         |
| 22040000 045400 RESTIT     | -65.26         | .00              | .00                 | -509.00            | .00             | -100.0%       |
| 22040000 048300 MISC REV   | -1,356.37      | -1,000.00        | -1,000.00           | -1,000.00          | -1,000.00       | .0%           |
| 22040000 048301 SCRAP      | -2,135.20      | .00              | .00                 | -2,462.00          | .00             | -100.0%       |
| 22040000 048305 MULCH      | -8,683.78      | -8,000.00        | -8,000.00           | -5,500.00          | -5,000.00       | -9.1%         |
| 22040000 048307 FIREWOOD   | -74.60         | .00              | .00                 | .00                | .00             | .0%           |
| 22040000 061000 INT EARN   | -5,842.52      | -4,350.00        | -4,350.00           | -7,500.00          | -7,500.00       | .0%           |
| 22040000 062000 RENTS      | -306.00        | .00              | .00                 | .00                | .00             | .0%           |
| 22040000 062001 FARMRENT   | -4,885.20      | -4,885.00        | -4,885.00           | -4,885.00          | -5,310.00       | 8.7%          |
| 22040000 064100 COMPOST    | -2,220.00      | -2,100.00        | -2,100.00           | -2,080.00          | -2,100.00       | 1.0%          |
| 22040000 064101 SIGNSALES  | -102.22        | .00              | .00                 | -28.00             | .00             | -100.0%       |
| 22040000 064201 AUCT REV   | -13,646.05     | .00              | .00                 | -5,993.00          | .00             | -100.0%       |
| 22040000 064600 REIMB      | -13,232.67     | -5,000.00        | -5,000.00           | -31,700.00         | -5,000.00       | -84.2%        |
| 22040000 064601 JURWIT FEE | .00            | .00              | .00                 | -50.00             | .00             | -100.0%       |
| 22040000 065200 OPXFER IN  | -770,000.00    | -655,000.00      | -655,000.00         | -655,000.00        | -970,000.00     | 48.1%         |
| 22040000 065300 CIXFER IN  | -376,000.00    | .00              | -466,000.00         | -466,000.00        | .00             | -100.0%       |
| TOTAL SCM&R STREETS        | -3,029,232.71  | -2,499,035.00    | -2,965,035.00       | -2,915,407.00      | -2,726,610.00   | -6.5%         |

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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| SCM&R FUND                    | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|-------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22043200 TRAFFIC - SIGNALS    |                |                  |                     |                    |                 |               |
| 22043200 045400     RESTIT    | .00            | .00              | .00                 | -1,229.00          | .00             | -100.0%       |
| 22043200 048301     SCRAP     | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 22043200 064201     AUCT REV  | -6,700.00      | .00              | .00                 | -2,231.00          | .00             | -100.0%       |
| 22043200 064600     REIMB     | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 22043200 065300     CIXFER IN | -149,000.00    | .00              | -115,000.00         | -115,000.00        | .00             | -100.0%       |
| TOTAL TRAFFIC - SIGNALS       | -155,700.00    | .00              | -115,000.00         | -118,460.00        | .00             | -100.0%       |
| TOTAL SCM&R FUND              | -3,184,932.71  | -2,499,035.00    | -3,080,035.00       | -3,033,867.00      | -2,726,610.00   | -10.1%        |

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| PERMISSIVE LICENSE FEES FUND        | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|-------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22050000 CO PERMISSIVE LICENSE FEES |                |                  |                     |                    |                 |               |
| 22050000 038200 PERM LIC            | -128,880.83    | .00              | .00                 | -136,952.00        | .00             | -100.0%       |
| 22050000 065300 CIXFER IN           | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL CO PERMISSIVE LICENSE         | -128,880.83    | .00              | .00                 | -136,952.00        | .00             | -100.0%       |
| TOTAL PERMISSIVE LICENSE FEE        | -128,880.83    | .00              | .00                 | -136,952.00        | .00             | -100.0%       |

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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| STATE HIWAY IMPROVEMENT FUND | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22045000 SCM&R HIWAYS        |                |                  |                     |                    |                 |               |
| 22045000 035100 GAS TAX      | -74,054.82     | -72,000.00       | -72,000.00          | -75,000.00         | -75,000.00      | .0%           |
| 22045000 035101 HIWAY TX     | -38,937.36     | -38,350.00       | -38,350.00          | -38,500.00         | -38,500.00      | .0%           |
| 22045000 035400 CO MVL       | -27,260.11     | -27,162.00       | -27,162.00          | -24,100.00         | -24,100.00      | .0%           |
| 22045000 061000 INT EARN     | -1,030.25      | -650.00          | -650.00             | -1,600.00          | -1,600.00       | .0%           |
| 22045000 064600 REIMB        | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 22045000 065300 CIXFER IN    | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL SCM&R HIWAYS           | -141,282.54    | -138,162.00      | -138,162.00         | -139,200.00        | -139,200.00     | .0%           |
| TOTAL STATE HIWAY IMPROVEMEN | -141,282.54    | -138,162.00      | -138,162.00         | -139,200.00        | -139,200.00     | .0%           |

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| LAW ENFORCEMENT TRUST FUND     | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|--------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22060000 LAW ENFORCEMENT TRUST |                |                  |                     |                    |                 |               |
| 22060000 021100 REC PROP       | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL LAW ENFORCEMENT TRUST    | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL LAW ENFORCEMENT TRUST    | .00            | .00              | .00                 | .00                | .00             | .0%           |

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CITY OF FINDLAY - LIVE DATABASE  
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FOR PERIOD 13

ACCOUNTS FOR:

| DRUG LAW ENFORC TRUST FUND          | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|-------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22065000 DRUG LAW ENFORCEMENT TRUST |                |                  |                     |                    |                 |               |
| 22065000 051100 CT FINES            | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL DRUG LAW ENFORCEMENT T        | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL DRUG LAW ENFORC TRUST         | .00            | .00              | .00                 | .00                | .00             | .0%           |



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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| ID ALCOHOL TREATMENT FUND     | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|-------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22070000 ID ALCOHOL TREATMENT |                |                  |                     |                    |                 |               |
| 22070000 041101 STATE FEES    | -1,914.48      | -10,000.00       | -10,000.00          | -11,002.00         | -10,000.00      | -9.1%         |
| 22070000 051100 CT FINES      | -7,104.95      | -6,000.00        | -6,000.00           | -7,526.00          | -7,100.00       | -5.7%         |
| TOTAL ID ALCOHOL TREATMENT    | -9,019.43      | -16,000.00       | -16,000.00          | -18,528.00         | -17,100.00      | -7.7%         |
| TOTAL ID ALCOHOL TREATMENT F  | -9,019.43      | -16,000.00       | -16,000.00          | -18,528.00         | -17,100.00      | -7.7%         |

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

| ENFORCEMENT/EDUCATION FUND     | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|--------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22075000 ENFORCEMENT/EDUCATION |                |                  |                     |                    |                 |               |
| 22075000 051100 CT FINES       | -2,751.00      | -2,000.00        | -2,000.00           | -2,300.00          | -2,300.00       | .0%           |
| TOTAL ENFORCEMENT/EDUCATION    | -2,751.00      | -2,000.00        | -2,000.00           | -2,300.00          | -2,300.00       | .0%           |
| TOTAL ENFORCEMENT/EDUCATION    | -2,751.00      | -2,000.00        | -2,000.00           | -2,300.00          | -2,300.00       | .0%           |

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CITY OF FINDLAY - LIVE DATABASE  
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FOR PERIOD 13

ACCOUNTS FOR:

| COURT SPECIAL PROJECTS FUND     | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|---------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22079000 COURT SPECIAL PROJECTS |                |                  |                     |                    |                 |               |
| 22079000 041100 COURT COST      | -280,182.50    | -220,000.00      | -220,000.00         | -320,000.00        | -320,000.00     | .0%           |
| 22079000 064600 REIMB           | -356.91        | .00              | .00                 | -267.00            | .00             | -100.0%       |
| TOTAL COURT SPECIAL PROJECTS    | -280,539.41    | -220,000.00      | -220,000.00         | -320,267.00        | -320,000.00     | -.1%          |
| TOTAL COURT SPECIAL PROJECTS    | -280,539.41    | -220,000.00      | -220,000.00         | -320,267.00        | -320,000.00     | -.1%          |

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ACCOUNTS FOR:

| COURT COMPUTERIZATION FUND     | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|--------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22080000 COURT COMPUTERIZATION |                |                  |                     |                    |                 |               |
| 22080000 041100 COURT COST     | -54,976.66     | -50,000.00       | -50,000.00          | -60,000.00         | -60,000.00      | .0%           |
| TOTAL COURT COMPUTERIZATION    | -54,976.66     | -50,000.00       | -50,000.00          | -60,000.00         | -60,000.00      | .0%           |
| TOTAL COURT COMPUTERIZATION    | -54,976.66     | -50,000.00       | -50,000.00          | -60,000.00         | -60,000.00      | .0%           |

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ACCOUNTS FOR:

| METRICH DRUG LAW ENFORC FUND          | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|---------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22081000 METRICH DRUG LAW ENFORCEMENT |                |                  |                     |                    |                 |               |
| 22081000 021100 REC PROP              | -1,500.00      | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL METRICH DRUG LAW ENFOR          | -1,500.00      | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL METRICH DRUG LAW ENFOR          | -1,500.00      | .00              | .00                 | .00                | .00             | .0%           |

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ACCOUNTS FOR:

| ALCOHOL MONITORING FUND      | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22082000 ALCOHOL MONITORING  |                |                  |                     |                    |                 |               |
| 22082000 041100 COURT COST   | -41,743.98     | -50,000.00       | -50,000.00          | -43,000.00         | -43,000.00      | .0%           |
| 22082000 041101 STATE FEES   | -9,808.59      | .00              | .00                 | -12,000.00         | -12,000.00      | .0%           |
| TOTAL ALCOHOL MONITORING     | -51,552.57     | -50,000.00       | -50,000.00          | -55,000.00         | -55,000.00      | .0%           |
| TOTAL ALCOHOL MONITORING FUN | -51,552.57     | -50,000.00       | -50,000.00          | -55,000.00         | -55,000.00      | .0%           |

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ACCOUNTS FOR:

| MEDIATION SERVICES FUND      | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22083000 MEDIATION SERVICES  |                |                  |                     |                    |                 |               |
| 22083000 041100 COURT COST   | -17,449.00     | -17,000.00       | -17,000.00          | -18,500.00         | -18,000.00      | -2.7%         |
| TOTAL MEDIATION SERVICES     | -17,449.00     | -17,000.00       | -17,000.00          | -18,500.00         | -18,000.00      | -2.7%         |
| TOTAL MEDIATION SERVICES FUN | -17,449.00     | -17,000.00       | -17,000.00          | -18,500.00         | -18,000.00      | -2.7%         |

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FOR PERIOD 13

ACCOUNTS FOR:

| ELECTRONIC IMAGING FUND      | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22084000 ELECTRONIC IMAGING  |                |                  |                     |                    |                 |               |
| 22084000 041100 COURT COST   | -54,899.49     | -52,000.00       | -52,000.00          | -58,000.00         | -60,000.00      | 3.4%          |
| 22084000 064600 REIMB        | -148.74        | .00              | .00                 | -843.00            | .00             | -100.0%       |
| TOTAL ELECTRONIC IMAGING     | -55,048.23     | -52,000.00       | -52,000.00          | -58,843.00         | -60,000.00      | 2.0%          |
| TOTAL ELECTRONIC IMAGING FUN | -55,048.23     | -52,000.00       | -52,000.00          | -58,843.00         | -60,000.00      | 2.0%          |



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ACCOUNTS FOR:

| LEGAL RESEARCH FUND        | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22085000 LEGAL RESEARCH    |                |                  |                     |                    |                 |               |
| 22085000 041100 COURT COST | -22.50         | .00              | .00                 | -60.00             | .00             | -100.0%       |
| TOTAL LEGAL RESEARCH       | -22.50         | .00              | .00                 | -60.00             | .00             | -100.0%       |
| TOTAL LEGAL RESEARCH FUND  | -22.50         | .00              | .00                 | -60.00             | .00             | -100.0%       |

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ACCOUNTS FOR:

| SEVERANCE PAYOUT RESERVE FUND          | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|--|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22090000 SEVERANCE PAYOUT RESERVE FUND |                |                  |                     |                    |                 |               |
| 22090000 065200 OPXFER IN              | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL SEVERANCE PAYOUT RESER           | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL SEVERANCE PAYOUT RESER           | .00            | .00              | .00                 | .00                | .00             | .0%           |

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ACCOUNTS FOR:

| DEBT SERVICE FUND           | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|-----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23035000 CRYSTAL/MELROSE DS |                |                  |                     |                    |                 |               |
| 23035000 065300 CIXFER IN   | -7,200.00      | -7,200.00        | -7,200.00           | -7,200.00          | -7,200.00       | .0%           |
| TOTAL CRYSTAL/MELROSE DS    | -7,200.00      | -7,200.00        | -7,200.00           | -7,200.00          | -7,200.00       | .0%           |

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ACCOUNTS FOR:

| DEBT SERVICE FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|---------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23045010 14FIRE REFUNDING OF 04 |                |                  |                     |                    |                 |               |
| 23045010 065300 CIXFER IN       | -198,386.40    | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL 14FIRE REFUNDING OF 04    | -198,386.40    | .00              | .00                 | .00                | .00             | .0%           |

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FOR PERIOD 13

ACCOUNTS FOR:

| DEBT SERVICE FUND                      | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|--|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23056000 QEC ENERGY BONDS (2011 ISSUE) |                |                  |                     |                    |                 |               |
| 23056000 065300 CIXFER IN              | -73,668.26     | -73,668.82       | -73,668.82          | -73,668.82         | -73,668.82      | .0%           |
| TOTAL QEC ENERGY BONDS (2011           | -73,668.26     | -73,668.82       | -73,668.82          | -73,668.82         | -73,668.82      | .0%           |

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FOR PERIOD 13

ACCOUNTS FOR:

| DEBT SERVICE FUND                     | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|---------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23056100 ENERGY BONDS SERIES B (2011) |                |                  |                     |                    |                 |               |
| 23056100 031801 FED SUBSID            | -17,192.25     | .00              | .00                 | -17,211.00         | .00             | -100.0%       |
| 23056100 065300 CIXFER IN             | -27,972.28     | -27,972.28       | -27,972.28          | -27,972.28         | -27,972.28      | .0%           |
| TOTAL ENERGY BONDS SERIES B           | -45,164.53     | -27,972.28       | -27,972.28          | -45,183.28         | -27,972.28      | -38.1%        |

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FOR PERIOD 13

ACCOUNTS FOR:

| DEBT SERVICE FUND                | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|----------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23060100 HRC REHAB DS (08 ISSUE) |                |                  |                     |                    |                 |               |
| 23060100 065000 CONTRIB          | -15,000.00     | -15,000.00       | -15,000.00          | .00                | .00             | .0%           |
| 23060100 065300 CIXFER IN        | -124,480.00    | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL HRC REHAB DS (08 ISSUE)    | -139,480.00    | -15,000.00       | -15,000.00          | .00                | .00             | .0%           |

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ACCOUNTS FOR:

| DEBT SERVICE FUND                 | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|-----------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23060110 2016 HRC REHAB REFUNDING |                |                  |                     |                    |                 |               |
| 23060110 065000 CONTRIB           | .00            | .00              | .00                 | -15,000.00         | .00             | -100.0%       |
| 23060110 065300 CIXFER IN         | .00            | -116,748.81      | -116,748.81         | -116,748.81        | -116,600.00     | -.1%          |
| 23060110 069300 BOND PRCED        | -2,327,126.54  | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL 2016 HRC REHAB REFUNDI      | -2,327,126.54  | -116,748.81      | -116,748.81         | -131,748.81        | -116,600.00     | -11.5%        |



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ACCOUNTS FOR:

| DEBT SERVICE FUND                 | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|-----------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23060200 CR236 LAND DS (08 ISSUE) |                |                  |                     |                    |                 |               |
| 23060200 065300 CIXFER IN         | -75,515.00     | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL CR236 LAND DS (08 ISSU      | -75,515.00     | .00              | .00                 | .00                | .00             | .0%           |

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ACCOUNTS FOR:

| DEBT SERVICE FUND                  | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23060210 2016 CR236 LAND REFUNDING |                |                  |                     |                    |                 |               |
| 23060210 065300 CIXFER IN          | .00            | -30,013.36       | -30,013.36          | -30,013.36         | -35,689.00      | 18.9%         |
| 23060210 069300 BOND PRCED         | -685,232.15    | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL 2016 CR236 LAND REFUND       | -685,232.15    | -30,013.36       | -30,013.36          | -30,013.36         | -35,689.00      | 18.9%         |

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ACCOUNTS FOR:

| DEBT SERVICE FUND                  | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23060300 CR236 WIDEN DS (08 ISSUE) |                |                  |                     |                    |                 |               |
| 23060300 065300 CIXFER IN          | -325,812.52    | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL CR236 WIDEN DS (08 ISS       | -325,812.52    | .00              | .00                 | .00                | .00             | .0%           |

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ACCOUNTS FOR:

| DEBT SERVICE FUND                      | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|--|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23060310 2016 CR236 WIDENING REFUNDING |                |                  |                     |                    |                 |               |
| 23060310 065300 CIXFER IN              | .00            | -145,601.83      | -145,601.83         | -145,601.83        | -144,479.00     | -.8%          |
| 23060310 069300 BOND PRCED             | -3,429,635.32  | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL 2016 CR236 WIDENING RE           | -3,429,635.32  | -145,601.83      | -145,601.83         | -145,601.83        | -144,479.00     | -.8%          |

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ACCOUNTS FOR:

| DEBT SERVICE FUND             | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|-------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23060400 5-PLEX DS (08 ISSUE) |                |                  |                     |                    |                 |               |
| 23060400 065300 CIXFER IN     | -218,887.50    | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL 5-PLEX DS (08 ISSUE)    | -218,887.50    | .00              | .00                 | .00                | .00             | .0%           |

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ACCOUNTS FOR:

| DEBT SERVICE FUND             | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|-------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23060410 2016 5PLEX REFUNDING |                |                  |                     |                    |                 |               |
| 23060410 065300 CIXFER IN     | .00            | -226,099.32      | -226,099.32         | -226,099.32        | -227,700.00     | .7%           |
| 23060410 069300 BOND PRCED    | -450,141.27    | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL 2016 5PLEX REFUNDING    | -450,141.27    | -226,099.32      | -226,099.32         | -226,099.32        | -227,700.00     | .7%           |

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ACCOUNTS FOR:

| DEBT SERVICE FUND                | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|----------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23065000 HOWARD STREET IMPROV DS |                |                  |                     |                    |                 |               |
| 23065000 065300 CIXFER IN        | -7,483.12      | -7,483.12        | -7,483.12           | -7,483.12          | -7,483.12       | .0%           |
| TOTAL HOWARD STREET IMPROV D     | -7,483.12      | -7,483.12        | -7,483.12           | -7,483.12          | -7,483.12       | .0%           |
| TOTAL DEBT SERVICE FUND          | -7,983,732.61  | -649,787.54      | -649,787.54         | -666,998.54        | -640,792.22     | -3.9%         |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| MPITIF-CR236(1)           | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|---------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23090000 MPITIF-CR236 (1) |                |                  |                     |                    |                 |               |
| 23090000 063204 TIF PMT   | -71,782.93     | .00              | .00                 | -45,817.68         | .00             | -100.0%       |
| TOTAL MPITIF-CR236 (1)    | -71,782.93     | .00              | .00                 | -45,817.68         | .00             | -100.0%       |
| TOTAL MPITIF-CR236(1)     | -71,782.93     | .00              | .00                 | -45,817.68         | .00             | -100.0%       |



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| MUNI COURT IMPROVEMENT FUND          | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|--------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 24020000 MUNICIPAL COURT IMPROVEMENT |                |                  |                     |                    |                 |               |
| 24020000 041100 COURT COST           | -165,008.00    | -50,000.00       | -50,000.00          | -185,000.00        | -100,000.00     | -45.9%        |
| 24020000 065300 CIXFER IN            | .00            | .00              | .00                 | -4,204.00          | .00             | -100.0%       |
| TOTAL MUNICIPAL COURT IMPROV         | -165,008.00    | -50,000.00       | -50,000.00          | -189,204.00        | -100,000.00     | -47.1%        |
| TOTAL MUNI COURT IMPROVEMENT         | -165,008.00    | -50,000.00       | -50,000.00          | -189,204.00        | -100,000.00     | -47.1%        |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| AIRPORT FUND |                    | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|--------------|--------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25010000     | AIRPORT            |                |                  |                     |                    |                 |               |
| 25010000     | 011600 SALES TX    | -20,049.19     | -20,000.00       | -20,000.00          | -16,500.00         | -20,000.00      | 21.2%         |
| 25010000     | 034200 LOCAL GRNT  | .00            | .00              | .00                 | -1,000.00          | .00             | -100.0%       |
| 25010000     | 043300 LANDING     | -5,874.29      | -5,000.00        | -5,000.00           | -8,000.00          | -7,500.00       | -6.3%         |
| 25010000     | 047800 FUEL FLOW   | -26,897.36     | -25,000.00       | -25,000.00          | -25,000.00         | -25,000.00      | .0%           |
| 25010000     | 048300 MISC REV    | -5,237.76      | .00              | .00                 | -4,500.00          | -5,000.00       | 11.1%         |
| 25010000     | 048301 SCRAP       | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25010000     | 048302 BD CHCKS    | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25010000     | 062000 HANGAR      | -78,634.00     | -75,000.00       | -75,000.00          | -65,000.00         | -60,000.00      | -7.7%         |
| 25010000     | 062001 FARMLAND    | -43,197.48     | -42,930.00       | -42,930.00          | -42,930.00         | -43,002.00      | .2%           |
| 25010000     | 062002 MOCHANGAR   | -315.00        | .00              | .00                 | -400.00            | -400.00         | .0%           |
| 25010000     | 062004 EVENT VEND  | .00            | .00              | .00                 | -200.00            | .00             | -100.0%       |
| 25010000     | 064100 CONS SALE   | -647,565.35    | -650,500.00      | -650,500.00         | -585,000.00        | -600,000.00     | 2.6%          |
| 25010000     | 064600 REIMB       | -33,159.65     | .00              | .00                 | -18,000.00         | -11,000.00      | -38.9%        |
| 25010000     | 064800 UT REIMB    | -240.00        | .00              | .00                 | -240.00            | -240.00         | .0%           |
| 25010000     | 065000 CONTRIB     | .00            | .00              | .00                 | -3,070.00          | .00             | -100.0%       |
| 25010000     | 065200 OPXFER IN   | .00            | -194,000.00      | -194,000.00         | -194,000.00        | -175,000.00     | -9.8%         |
| 25010000     | 065300 CIXFER IN   | -25,000.00     | .00              | -40,000.00          | -40,000.00         | .00             | -100.0%       |
|              | TOTAL AIRPORT      | -886,170.08    | -1,012,430.00    | -1,052,430.00       | -1,003,840.00      | -947,142.00     | -5.6%         |
|              | TOTAL AIRPORT FUND | -886,170.08    | -1,012,430.00    | -1,052,430.00       | -1,003,840.00      | -947,142.00     | -5.6%         |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                 | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25050000 WATER TREATMENT   |                |                  |                     |                    |                 |               |
| 25050000 041400 PROF FEE   | -4,850.00      | -6,000.00        | -6,000.00           | -5,000.00          | -4,000.00       | -20.0%        |
| 25050000 044100 WTR CHRG   | -14,555.86     | -14,000.00       | -14,000.00          | -9,000.00          | -10,000.00      | 11.1%         |
| 25050000 048300 MISC REV   | -1.00          | .00              | .00                 | .00                | .00             | .0%           |
| 25050000 048301 SCRAP      | .00            | .00              | .00                 | -624.00            | .00             | -100.0%       |
| 25050000 064201 AUCT REV   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25050000 064600 REIMB      | -25,615.79     | -13,000.00       | -14,874.81          | -40,316.00         | .00             | -100.0%       |
| 25050000 064601 JURWIT FEE | -10.00         | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL WATER TREATMENT      | -45,032.65     | -33,000.00       | -34,874.81          | -54,940.00         | -14,000.00      | -74.5%        |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                  | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|-----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25053000 WATER DISTRIBUTION |                |                  |                     |                    |                 |               |
| 25053000 041400 PROF FEE    | -271.28        | -500.00          | -500.00             | -440.00            | -500.00         | 13.6%         |
| 25053000 044100 WTR CHRG    | -3,100.00      | -3,000.00        | -3,000.00           | -4,400.00          | -4,000.00       | -9.1%         |
| 25053000 045400 RESTIT      | -2,826.61      | .00              | .00                 | -2,342.00          | .00             | -100.0%       |
| 25053000 048300 MISC REV    | -40,796.14     | -40,000.00       | -40,000.00          | -40,000.00         | -40,000.00      | .0%           |
| 25053000 048301 SCRAP       | -2,074.90      | .00              | .00                 | -4,191.00          | .00             | -100.0%       |
| 25053000 048302 BD CHCKS    | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25053000 064100 CONS SALE   | -47,925.48     | -50,000.00       | -50,000.00          | -49,000.00         | -50,000.00      | 2.0%          |
| 25053000 064201 AUCT REV    | .00            | .00              | .00                 | -3,382.00          | .00             | -100.0%       |
| 25053000 064600 REIMB       | -2,594.40      | -2,500.00        | -2,500.00           | -1,800.00          | -2,500.00       | 38.9%         |
| TOTAL WATER DISTRIBUTION    | -99,588.81     | -96,000.00       | -96,000.00          | -105,555.00        | -97,000.00      | -8.1%         |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND |                       | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|------------|-----------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25072000   | UTILITY BILLING       |                |                  |                     |                    |                 |               |
| 25072000   | 019300 PEN/INT        | -52,272.48     | -54,000.00       | -54,000.00          | -50,400.00         | -50,000.00      | -.8%          |
| 25072000   | 043600 99 ROT         | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25072000   | 044000 PYR COLL       | -1,338.83      | -2,000.00        | -2,000.00           | -1,494.00          | -1,400.00       | -6.3%         |
| 25072000   | 044100 WTR CHRG       | -7,647,393.01  | -7,446,349.00    | -7,446,349.00       | -7,446,300.00      | -7,559,000.00   | 1.5%          |
| 25072000   | 044601 WTR TAP        | -151,525.00    | -140,000.00      | -140,000.00         | -119,200.00        | -120,000.00     | .7%           |
| 25072000   | 044700 OLD ROT        | -20,526.00     | .00              | .00                 | -3,972.00          | .00             | -100.0%       |
| 25072000   | 044800 07 WTR ROT     | -4,500.00      | .00              | .00                 | -6,160.00          | .00             | -100.0%       |
| 25072000   | 048300 MISC REV       | -37,236.21     | -40,000.00       | -40,000.00          | -35,000.00         | -35,000.00      | .0%           |
| 25072000   | 048302 BD CHCKS       | -1,875.00      | -2,000.00        | -2,000.00           | -3,025.00          | -2,000.00       | -33.9%        |
| 25072000   | 061000 INT EARN       | -53,619.50     | -34,000.00       | -34,000.00          | -65,000.00         | -65,000.00      | .0%           |
| 25072000   | 064201 AUCT REV       | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25072000   | 064600 REIMB          | -3,895.34      | .00              | .00                 | -3,600.00          | .00             | -100.0%       |
| 25072000   | 064601 JURWIT FEE     | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25072000   | 065200 OPXFER IN      | -451,664.00    | -426,923.00      | -426,923.00         | -426,923.00        | -486,488.00     | 14.0%         |
| 25072000   | 065300 CIXFER IN      | .00            | .00              | .00                 | .00                | .00             | .0%           |
|            | TOTAL UTILITY BILLING | -8,425,845.37  | -8,145,272.00    | -8,145,272.00       | -8,161,074.00      | -8,318,888.00   | 1.9%          |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|---------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25073000 SUPPLY RESERVOIR |                |                  |                     |                    |                 |               |
| 25073000 048301 SCRAP     | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25073000 062000 RENTS     | -7,150.00      | -7,800.00        | -7,800.00           | -4,850.00          | -7,800.00       | 60.8%         |
| 25073000 062001 FARM RENT | -15,283.95     | -15,283.00       | -15,283.00          | -15,283.00         | -13,694.00      | -10.4%        |
| 25073000 064201 AUCT REV  | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25073000 064600 REIMB     | .00            | .00              | .00                 | -126.00            | .00             | -100.0%       |
| TOTAL SUPPLY RESERVOIR    | -22,433.95     | -23,083.00       | -23,083.00          | -20,259.00         | -21,494.00      | 6.1%          |
| TOTAL WATER FUND          | -8,592,900.78  | -8,297,355.00    | -8,299,229.81       | -8,341,828.00      | -8,451,382.00   | 1.3%          |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER POLLUTION CONTROL FUND      | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|-----------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25048000 SANITARY SEWER MAINT     |                |                  |                     |                    |                 |               |
| 25048000 045400        RESTIT     | -800.00        | .00              | .00                 | .00                | .00             | .0%           |
| 25048000 048301        SCRAP      | .00            | .00              | .00                 | -1,621.00          | .00             | -100.0%       |
| 25048000 062000        RENTS      | -3,710.00      | -2,000.00        | -2,000.00           | -560.00            | .00             | -100.0%       |
| 25048000 064201        AUCT REV   | -15,399.01     | .00              | .00                 | .00                | .00             | .0%           |
| 25048000 064600        REIMB      | -1,146.61      | -1,050.00        | -1,050.00           | -1,000.00          | -1,000.00       | .0%           |
| 25048000 064601        JURWIT FEE | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL SANITARY SEWER MAINT        | -21,055.62     | -3,050.00        | -3,050.00           | -3,181.00          | -1,000.00       | -68.6%        |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER POLLUTION CONTROL FUND | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25049500 STORMWATER MAINT    |                |                  |                     |                    |                 |               |
| 25049500 019300 PEN/INT      | -6,066.49      | -7,000.00        | -7,000.00           | -6,700.00          | -6,500.00       | -3.0%         |
| 25049500 044900 STORM WTR    | -761,897.71    | -763,500.00      | -763,500.00         | -765,980.00        | -764,830.00     | -.2%          |
| 25049500 064600 REIMB        | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL STORMWATER MAINT       | -767,964.20    | -770,500.00      | -770,500.00         | -772,680.00        | -771,330.00     | -.2%          |



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER POLLUTION CONTROL FUND     | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|----------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25061000 WATER POLLUTION CONTROL |                |                  |                     |                    |                 |               |
| 25061000 019300 PEN/INT          | -67,974.04     | -70,000.00       | -70,000.00          | -67,600.00         | -70,000.00      | 3.6%          |
| 25061000 022800 SEW PER          | -17,016.50     | -15,000.00       | -15,000.00          | -21,000.00         | -20,000.00      | -4.8%         |
| 25061000 041400 PROF FEE         | -824.00        | -700.00          | -700.00             | -844.00            | -800.00         | -5.2%         |
| 25061000 043601 99 SWR ROT       | .00            | .00              | .00                 | -20,039.00         | .00             | -100.0%       |
| 25061000 043700 SW INTER         | -18,270.00     | .00              | .00                 | -11,484.00         | .00             | -100.0%       |
| 25061000 043800 SE INTER         | -57,168.00     | .00              | .00                 | -17,468.00         | .00             | -100.0%       |
| 25061000 043900 SARATOGA         | -15,672.00     | .00              | .00                 | -18,284.00         | .00             | -100.0%       |
| 25061000 044000 PYR COLL         | -1,980.92      | .00              | .00                 | -2,332.00          | .00             | -100.0%       |
| 25061000 044200 SWR CHRG         | -8,602,736.00  | -8,595,375.00    | -8,595,375.00       | -8,671,726.00      | -8,758,400.00   | 1.0%          |
| 25061000 044400 SWR TAPS         | -82,280.00     | -50,000.00       | -50,000.00          | -55,500.00         | -55,000.00      | -.9%          |
| 25061000 044500 NW IMPACT        | -55,328.00     | .00              | .00                 | -32,550.00         | .00             | -100.0%       |
| 25061000 044701 OLDROT2          | -31,741.00     | .00              | .00                 | .00                | .00             | .0%           |
| 25061000 044801 07 SWR ROT       | -5,831.56      | .00              | .00                 | -18,500.00         | .00             | -100.0%       |
| 25061000 048300 MISC REV         | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25061000 048301 SCRAP            | -809.60        | .00              | .00                 | -165.00            | .00             | -100.0%       |
| 25061000 061000 INT EARN         | -50,953.03     | -31,100.00       | -31,100.00          | -77,000.00         | -77,000.00      | .0%           |
| 25061000 064201 AUCT REV         | -26,793.00     | .00              | .00                 | .00                | .00             | .0%           |
| 25061000 064600 REIMB            | -9,907.71      | .00              | .00                 | -36,093.00         | .00             | -100.0%       |
| TOTAL WATER POLLUTION CONTRO     | -9,045,285.36  | -8,762,175.00    | -8,762,175.00       | -9,050,585.00      | -8,981,200.00   | -.8%          |
| TOTAL WATER POLLUTION CONTRO     | -9,834,305.18  | -9,535,725.00    | -9,535,725.00       | -9,826,446.00      | -9,753,530.00   | -.7%          |

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| PARKING FACILITIES FUND      | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25075000 PARKING ENFORCEMENT |                |                  |                     |                    |                 |               |
| 25075000 043400 LOT RENT     | -35,598.00     | -34,900.00       | -34,900.00          | -34,700.00         | -34,700.00      | .0%           |
| 25075000 048300 MISC REV     | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25075000 048302 BD CHCKS     | -25.00         | .00              | .00                 | .00                | .00             | .0%           |
| 25075000 051200 PARK FINES   | -35,927.10     | -46,000.00       | -46,000.00          | -22,000.00         | -25,000.00      | 13.6%         |
| 25075000 064600 REIMB        | -368.46        | .00              | .00                 | -1,165.00          | .00             | -100.0%       |
| 25075000 065200 OPXFER IN    | .00            | .00              | .00                 | -25,000.00         | -45,000.00      | 80.0%         |
| TOTAL PARKING ENFORCEMENT    | -71,918.56     | -80,900.00       | -80,900.00          | -82,865.00         | -104,700.00     | 26.4%         |
| TOTAL PARKING FACILITIES FUN | -71,918.56     | -80,900.00       | -80,900.00          | -82,865.00         | -104,700.00     | 26.4%         |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| SWIMMING POOL FUND        | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|---------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25076000 SWIMMING POOL    |                |                  |                     |                    |                 |               |
| 25076000 064600 REIMB     | -20.00         | .00              | .00                 | .00                | .00             | .0%           |
| 25076000 065200 OPXFER IN | -75,000.00     | -78,000.00       | -78,000.00          | -78,000.00         | -72,000.00      | -7.7%         |
| 25076000 065300 CIXFER IN | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL SWIMMING POOL       | -75,020.00     | -78,000.00       | -78,000.00          | -78,000.00         | -72,000.00      | -7.7%         |
| TOTAL SWIMMING POOL FUND  | -75,020.00     | -78,000.00       | -78,000.00          | -78,000.00         | -72,000.00      | -7.7%         |

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

P 65  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| CENTRAL STORES INTER SERV             | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|---------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 26063000 INTERNAL SERV CENTRAL STORES |                |                  |                     |                    |                 |               |
| 26063000 064100 CONS SALE             | -13,373.59     | -14,000.00       | -14,000.00          | -14,000.00         | -14,000.00      | .0%           |
| 26063000 064600 REIMB                 | -410.19        | .00              | .00                 | -800.00            | .00             | -100.0%       |
| TOTAL INTERNAL SERV CENTRAL           | -13,783.78     | -14,000.00       | -14,000.00          | -14,800.00         | -14,000.00      | -5.4%         |
| TOTAL CENTRAL STORES INTER S          | -13,783.78     | -14,000.00       | -14,000.00          | -14,800.00         | -14,000.00      | -5.4%         |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| SELF INSURANCE FUND       | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|---------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 26066000 SELF INSURANCE   |                |                  |                     |                    |                 |               |
| 26066000 061000 INT EARN  | -5,132.70      | -4,000.00        | -4,000.00           | -8,000.00          | -8,000.00       | .0%           |
| 26066000 065200 OPXFER IN | -200,000.00    | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL SELF INSURANCE      | -205,132.70    | -4,000.00        | -4,000.00           | -8,000.00          | -8,000.00       | .0%           |
| TOTAL SELF INSURANCE FUND | -205,132.70    | -4,000.00        | -4,000.00           | -8,000.00          | -8,000.00       | .0%           |

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

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bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| CIT ADMINISTRATION FUND      | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 27047000 CIT ADMINISTRATION  |                |                  |                     |                    |                 |               |
| 27047000 015100 WH PRIOR     | -2,103,166.10  | .00              | .00                 | .00                | .00             | .0%           |
| 27047000 015200 BUS PRIOR    | -4,608,969.29  | .00              | .00                 | .00                | .00             | .0%           |
| 27047000 015300 IND PRIOR    | -1,606,977.19  | .00              | .00                 | .00                | .00             | .0%           |
| 27047000 015400 WH CURR      | -15,218,100.34 | -18,665,300.00   | -18,653,400.00      | -17,700,000.00     | -18,400,000.00  | 4.0%          |
| 27047000 015500 BUS CURR     | -747,894.37    | -2,989,200.00    | -2,788,400.00       | -2,300,000.00      | -2,700,000.00   | 17.4%         |
| 27047000 015600 IND CURR     | -792,637.93    | -2,447,000.00    | -2,458,200.00       | -3,136,000.00      | -3,500,000.00   | 11.6%         |
| 27047000 041400 PROF FEE     | -10,978.73     | -11,000.00       | -11,000.00          | -14,187.00         | -14,000.00      | -1.3%         |
| 27047000 048300 MISC REV     | .00            | .00              | .00                 | -14.00             | .00             | -100.0%       |
| 27047000 048303 COPIES       | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 27047000 064201 AUCT REV     | -10.00         | .00              | .00                 | .00                | .00             | .0%           |
| 27047000 064600 REIMB        | -669.42        | .00              | .00                 | -2,220.00          | .00             | -100.0%       |
| 27047000 065300 CIXFER IN    | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL CIT ADMINISTRATION     | -25,089,403.37 | -24,112,500.00   | -23,911,000.00      | -23,152,421.00     | -24,614,000.00  | 6.3%          |
| TOTAL CIT ADMINISTRATION FUN | -25,089,403.37 | -24,112,500.00   | -23,911,000.00      | -23,152,421.00     | -24,614,000.00  | 6.3%          |

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

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bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| POLICE PENSION FUND        | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 27078000 POLICE PENSION    |                |                  |                     |                    |                 |               |
| 27078000 011100 RE TAX     | -216,679.40    | -250,660.00      | -250,660.00         | -225,495.00        | -260,664.00     | 15.6%         |
| 27078000 011200 ROLLBACK   | -19,149.27     | .00              | .00                 | -20,097.00         | .00             | -100.0%       |
| 27078000 011300 HOMESTD    | -6,195.66      | .00              | .00                 | -6,111.00          | .00             | -100.0%       |
| 27078000 011500 TRAILER TX | -1,229.14      | .00              | .00                 | -1,014.00          | .00             | -100.0%       |
| TOTAL POLICE PENSION       | -243,253.47    | -250,660.00      | -250,660.00         | -252,717.00        | -260,664.00     | 3.1%          |
| TOTAL POLICE PENSION FUND  | -243,253.47    | -250,660.00      | -250,660.00         | -252,717.00        | -260,664.00     | 3.1%          |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| FIRE PENSION FUND          | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 27079000 FIRE PENSION      |                |                  |                     |                    |                 |               |
| 27079000 011100 RE TAX     | -216,679.40    | -250,660.00      | -250,660.00         | -225,495.00        | -260,664.00     | 15.6%         |
| 27079000 011200 ROLLBACK   | -19,149.27     | .00              | .00                 | -20,097.00         | .00             | -100.0%       |
| 27079000 011300 HOMESTD    | -6,195.66      | .00              | .00                 | -6,111.00          | .00             | -100.0%       |
| 27079000 011500 TRAILER TX | -1,229.14      | .00              | .00                 | -1,014.00          | .00             | -100.0%       |
| TOTAL FIRE PENSION         | -243,253.47    | -250,660.00      | -250,660.00         | -252,717.00        | -260,664.00     | 3.1%          |
| TOTAL FIRE PENSION FUND    | -243,253.47    | -250,660.00      | -250,660.00         | -252,717.00        | -260,664.00     | 3.1%          |



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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| CEMETERY TRUST FUND        | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 27086000 CEMETERY TRUST    |                |                  |                     |                    |                 |               |
| 27086000 061000 INT EARN   | -7,287.67      | -6,700.00        | -6,700.00           | -14,162.00         | -11,000.00      | -22.3%        |
| 27086000 064504 PERP CARE  | -35,025.00     | -36,000.00       | -36,000.00          | -30,000.00         | -36,000.00      | 20.0%         |
| 27086000 064505 PERP CHILD | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL CEMETERY TRUST       | -42,312.67     | -42,700.00       | -42,700.00          | -44,162.00         | -47,000.00      | 6.4%          |
| TOTAL CEMETERY TRUST FUND  | -42,312.67     | -42,700.00       | -42,700.00          | -44,162.00         | -47,000.00      | 6.4%          |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| PRIVATE TRUST FUND       | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|--------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 27087000 PRIVATE TRUSTS  |                |                  |                     |                    |                 |               |
| 27087000 061000 INT EARN | -650.18        | -650.00          | -650.00             | -1,242.87          | -1,000.00       | -19.5%        |
| 27087000 065000 CONTRIB  | -200.00        | -200.00          | -200.00             | -200.00            | -200.00         | .0%           |
| TOTAL PRIVATE TRUSTS     | -850.18        | -850.00          | -850.00             | -1,442.87          | -1,200.00       | -16.8%        |
| TOTAL PRIVATE TRUST FUND | -850.18        | -850.00          | -850.00             | -1,442.87          | -1,200.00       | -16.8%        |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| PAVEMENT SPECIAL ASSESSMENTS           | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|--|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 28010000 PAVEMENTS SPECIAL ASSESSMENTS |                |                  |                     |                    |                 |               |
| 28010000 063100 PREPD S/A              | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 28010000 063200 S/A                    | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL PAVEMENTS SPECIAL ASSE           | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL PAVEMENT SPECIAL ASSES           | .00            | .00              | .00                 | .00                | .00             | .0%           |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| SIDEWALK SPECIAL ASSESSMENTS           | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|--|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 28020000 SIDEWALKS SPECIAL ASSESSMENTS |                |                  |                     |                    |                 |               |
| 28020000 063101 PP WLKNEW              | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 28020000 063102 PP WLKREP              | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 28020000 063200 S/A                    | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 28020000 065200 OPXFER IN              | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL SIDEWALKS SPECIAL ASSE           | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL SIDEWALK SPECIAL ASSES           | .00            | .00              | .00                 | .00                | .00             | .0%           |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| STORM SEWER SPEC ASSESS            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 28030000 STORM SPECIAL ASSESSMENTS |                |                  |                     |                    |                 |               |
| 28030000 063100 PREPD S/A          | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 28030000 063200 S/A                | .00            | -22,403.80       | -22,403.80          | -22,403.80         | -22,873.70      | 2.1%          |
| TOTAL STORM SPECIAL ASSESSME       | .00            | -22,403.80       | -22,403.80          | -22,403.80         | -22,873.70      | 2.1%          |
| TOTAL STORM SEWER SPEC ASSES       | .00            | -22,403.80       | -22,403.80          | -22,403.80         | -22,873.70      | 2.1%          |

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

P 75  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| SANITARY SEWER SPEC ASSESS            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE |
|---------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 28040000 SANITARY SPECIAL ASSESSMENTS |                |                  |                     |                    |                 |               |
| 28040000 063100 PREPD S/A             | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 28040000 063200 S/A                   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL SANITARY SPECIAL ASSES          | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL SANITARY SEWER SPEC AS          | .00            | .00              | .00                 | .00                | .00             | .0%           |

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

P 76  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| BLDG DEMOLITION SPEC ASSESS           | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>AUDITOR | PCT<br>CHANGE       |
|---------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------------|
| 28050000 BLDG DEM SPECIAL ASSESSMENTS |                |                  |                     |                    |                 |                     |
| 28050000 063200 S/A                   | .00            | .00              | .00                 | .00                | .00             | .0%                 |
| TOTAL BLDG DEM SPECIAL ASSES          | .00            | .00              | .00                 | .00                | .00             | .0%                 |
| TOTAL BLDG DEMOLITION SPEC A          | .00            | .00              | .00                 | .00                | .00             | .0%                 |
| GRAND TOTAL                           | -85,833,300.84 | -73,905,882.34   | -75,123,564.31      | -67,026,597.92     | -74,753,250.89  | -75,525,248.92 1.0% |

\*\* END OF REPORT - Generated by Makalia Schultz \*\*

# City of Findlay 2018 Permanent Budget Presentation Package

STRUCTURE & PROCESS

FINANCIAL SUMMARIES

CAPITAL & DEBT

REVENUES

**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:

**2016 ACTUAL** - This is the actual amount that was spent in 2016 for each object code in each department.

**2017 ORIGINAL BUDGET** - This amount was approved by Council and appropriated in Ordinance 2017-001 as a permanent appropriation.

**2017 REVISED BUDGET** - This is the total of the permanent budget, plus purchase orders that were brought forward from 2016 into 2017. Any other supplemental appropriations that have been approved by Council during 2017 are also included in this revised budget total.

**2017 PROJECTION** - This is the department's estimate of the total amount that will be used in each department for the calendar year of 2017.

**2018 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 2017.

**PCT CHANGE** - This is the percentage of change comparison of the "2018 Council" column to the "2017 Projection" column.

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

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

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

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

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

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

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

| <u>OBJECT CODE</u>                              | <u>SUBCATEGORY DESCRIPTION</u>       | <u>DESCRIPTION OF USE</u>   |
|---|--------------------------------------|---|
| 321300  | Operational Supplies – Prisoner/Jail | To account for all expenditures for prisoner care at the County Jail including medical expenses.  |
| 321302  | Operational Supplies – WORC Food     | To account for food expenditures for resident food at the WORC facility.  |
| 321400  | Operational Supplies – Vehicles      | To account for the department's charges for vehicle/equipment that are not specifically provided in another object code.  |
| 321401  | Fuel Purchases                       | To account for the department's charges for vehicle/equipment fuel.   |
| 321402  | Oil/Other Lubricant Purchases        | To account for the department's charges for vehicle/equipment oil and other lubricants. This is for the purchase of supplies not for services performed.  |
| 321500  | Operational Supplies – Miscellaneous | To account for the purchase of all miscellaneous disposable supplies not specifically provided in another object code. (i.e. grass seed, light bulbs, ice melt, disposable batteries, drill bits, propane for grills)             |
| 321501  | Supplies Specific to Operation       | To account for the purchase of miscellaneous disposable supplies that are specific to a department's operation. Example: Health Department purchase of syringes; Traffic signal supplies; Street Dept purchase of road salt, etc. |
| 321502  | Supplies Specific to Oper 2          | See Supplies Specific to Operation. Can be used to further separate different types of specific supplies used in the operation. (This account name can be customized for the department's reporting purposes.)                    |
| 321503  | Supplies Specific to Oper 3          | See Supplies Specific to Operation. Can be used to further separate different types of specific supplies used in the operation. (This account name can be customized for the department's reporting purposes.)                    |
| 321600  | Compliance Fund                      | To account for the Police Department's undercover drug purchase & informant account and for the Health Department's undercover Cigarette operations.  |
| 321800  | Purchase – Meters Radio              | To account for the purchase of new radio meters.  |
| 321900  | Purchase – Hydrants                  | To account for the purchase of new hydrants and any parts required for new installation.  |
| <b><u>REPAIR &amp; MAINTENANCE SUPPLIES</u></b> |                                      |   |
| 331000  | R&M Meters                           | To account for the repair and maintenance to provide for continued operation of the water meters.   |
| 331100  | R&M Radios                           | To account for department charges for parts and contracts incidental to the repair and maintenance of radios.   |
| 331101  | R&M Radios – MARCS                   | To account for department charges specific to the MARCS radio system.   |

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

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

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

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

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

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



## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

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

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

| <u>OBJECT CODE</u>             | <u>SUBCATEGORY DESCRIPTION</u> | <u>DESCRIPTION OF USE</u>  |
|--------------------------------|--------------------------------|--|
| <b><u>UTILITY SERVICES</u></b> |                                |  |
| 442100                         | Utilities                      | To account for utility charges provided for city-owned buildings and not specifically provided in another object code.   |
| 442101                         | AEP (In)                       | To account for the electricity charges provided by American Electric Power of city-owned buildings.  |
| 442102                         | Columbia Gas (In)              | To account for the gas charges provided by Columbia Gas for city-owned buildings.  |
| 442103                         | Non-Columbia Gas Vendors (In)  | To account for the gas charges provided by non-Columbia Gas vendors for city-owned buildings.  |
| 442104                         | HWE (In)                       | To account for the electricity charges provided by Hancock Wood Electric for city-owned buildings.   |
| 442105                         | Water & Sewer (In)             | To account for the water & sewer charges provided by the City for city-owned buildings.  |
| 442200                         | Outside Utilities              | To account for utility charges for street lighting, traffic lights, lift stations, water towers, and disaster warning towers and not specifically provided for in another object code. |
| 442201                         | AEP (Out)                      | To account for the electricity charges provided by American Electric Power for street lighting, traffic lights, lift stations, water towers, and disaster warning towers.              |
| 442202                         | Columbia Gas (Out)             | To account for gas charges provided by Columbia Gas for lift stations and water towers.  |
| 442203                         | Non-Columbia Gas Vendors (Out) | To account for the gas charges provided by non-Columbia Gas vendors for lift stations and water towers.  |
| 442204                         | HWE (Out)                      | To account for electricity charges provided by Hancock Wood Electric for street lighting, traffic signals, lift stations, water towers, and disaster warning towers.                   |
| 442205                         | Water & Sewer (Out)            | To account for the water & sewer charges provided by the City for lift stations and water towers.  |
| <b><u>COMMUNICATIONS</u></b>   |                                |  |
| 443100                         | Communications                 | To account for communication charges not specifically provided in another object code. Equipment should not be purchased from here.  |
| 443101                         | County Phone                   | To account for telephone services as provided by the County phone system.  |
| 443102                         | Postmaster                     | To account for the postage services as provided by the US Mail.  |
| 443103                         | Overnight Charges              | To account for overnight services as provided by FedEx, UPS, etc.  |

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

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

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

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

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

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

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

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

**CITY OF FINDLAY  
CLASSIFICATION OF EXPENDITURES**

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

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

P 1  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND     |           | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------|-----------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21001000 COUNCIL |           |                |                  |                     |                    |                 |               |
| 21001000 111100  | SALARIES  | 90,704.26      | 91,189.00        | 91,189.00           | 91,188.00          | 91,752.00       | .6%           |
| 21001000 111101  | OT        | 666.24         | 700.00           | 890.00              | 890.00             | 1,800.00        | 102.2%        |
| 21001000 111105  | LONGEVITY | 390.00         | 620.00           | 620.00              | 620.00             | 650.00          | 4.8%          |
| 21001000 212100  | OPERS     | 10,416.20      | 10,297.00        | 10,500.00           | 10,500.00          | 12,636.00       | 20.3%         |
| 21001000 212200  | BWC       | 1,998.13       | 2,759.00         | 2,781.00            | 2,781.00           | 2,777.00        | -.1%          |
| 21001000 212400  | MED INS   | 5,671.21       | 9,841.00         | 9,426.00            | 9,196.00           | 9,840.00        | 7.0%          |
| 21001000 212500  | LIFE INS  | 507.72         | 1,070.00         | 1,070.00            | 1,075.00           | 1,070.00        | -.5%          |
| 21001000 212900  | MEDICARE  | 2,452.27       | 2,463.00         | 2,463.00            | 2,457.00           | 2,468.00        | .4%           |
| 21001000 311100  | OFF SUPP  | 1,190.14       | 730.00           | 894.00              | 894.00             | 480.00          | -46.3%        |
| 21001000 311101  | CONT OFF  | 59.57          | 160.00           | 192.06              | 184.00             | 200.00          | 8.7%          |
| 21001000 311102  | PRINTING  | 380.00         | 300.00           | 103.94              | 21.00              | 500.00          | 2281.0%       |
| 21001000 321102  | FIRST AID | 23.23          | .00              | .00                 | .00                | .00             | .0%           |
| 21001000 321500  | MISC SUPP | 29.99          | 30.00            | 30.00               | .00                | 30.00           | .0%           |
| 21001000 332100  | SMALL EQ  | 495.44         | .00              | .00                 | .00                | .00             | .0%           |
| 21001000 332200  | LEGAL MED | 13,778.00      | 13,500.00        | 13,500.00           | 5,306.00           | 13,500.00       | 154.4%        |
| 21001000 441100  | PROF SERV | 9,866.50       | 10,300.00        | 10,300.00           | 9,803.00           | 10,300.00       | 5.1%          |
| 21001000 441500  | COMP SERV | 2,149.00       | 2,678.00         | 2,678.00            | 2,678.00           | 2,886.00        | 7.8%          |
| 21001000 443101  | CO PHONE  | 218.87         | 1,000.00         | 1,000.00            | 500.00             | 1,000.00        | 100.0%        |
| 21001000 443102  | POSTAGE   | 75.93          | 800.00           | 800.00              | 255.00             | 800.00          | 213.7%        |
| 21001000 445101  | LEGALS    | 8,020.12       | 8,000.00         | 8,000.00            | 8,000.00           | 8,000.00        | .0%           |
| 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  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND                  | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21001000 551200     OUT BLDG  | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21001000 551300     OUT EQUIP | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL COUNCIL                 | 149,092.82     | 156,437.00       | 156,437.00          | 146,348.00         | 160,689.00      | 9.8%          |

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

P 3  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21002000 MAYOR'S OFFICE    |                |                  |                     |                    |                 |               |
| 21002000 111100 SALARIES   | 128,003.12     | 169,030.00       | 159,030.00          | 159,984.00         | 170,779.00      | 6.7%          |
| 21002000 111105 LONGEVITY  | 780.00         | 840.00           | 920.00              | 920.00             | 1,300.00        | 41.3%         |
| 21002000 111300 TEMP PTIME | 1,126.14       | .00              | .00                 | .00                | .00             | .0%           |
| 21002000 111500 PARTTIME   | 9,105.07       | .00              | 9,864.00            | 6,228.00           | .00             | -100.0%       |
| 21002000 212100 OPERS      | 19,462.01      | 23,782.00        | 23,782.00           | 23,441.00          | 24,091.00       | 2.8%          |
| 21002000 212200 BWC        | 3,035.59       | 5,097.00         | 5,097.00            | 5,034.00           | 5,198.00        | 3.3%          |
| 21002000 212400 MED INS    | 24,029.80      | 53,915.00        | 53,915.00           | 44,698.00          | 53,915.00       | 20.6%         |
| 21002000 212500 LIFE INS   | 88.32          | 186.00           | 242.00              | 242.00             | 279.00          | 15.3%         |
| 21002000 212600 UNIFORMS   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21002000 212900 MEDICARE   | 1,958.90       | 2,464.00         | 2,464.00            | 2,340.00           | 2,513.00        | 7.4%          |
| 21002000 311100 OFF SUPP   | 1,180.87       | 1,300.00         | 827.36              | 764.00             | 1,000.00        | 30.9%         |
| 21002000 311101 CONT OFF   | 309.61         | 700.00           | 1,377.41            | 1,377.00           | 1,500.00        | 8.9%          |
| 21002000 311102 PRINTING   | 876.44         | 800.00           | 500.00              | 400.00             | 800.00          | 100.0%        |
| 21002000 321500 MISC SUPP  | .00            | 600.00           | 600.00              | 500.00             | 1,000.00        | 100.0%        |
| 21002000 321501 SUPP SPEC  | 150.00         | 150.00           | 150.00              | 150.00             | 150.00          | .0%           |
| 21002000 332000 MISC TOOLS | 64.96          | 150.00           | 505.00              | 490.00             | 150.00          | -69.4%        |
| 21002000 332100 SMALL EQ   | 4,824.45       | 1,500.00         | 925.00              | 839.00             | 750.00          | -10.6%        |
| 21002000 332200 LEGAL MED  | 1,878.45       | 2,035.00         | 2,035.00            | 2,035.00           | 2,177.00        | 7.0%          |
| 21002000 441100 PROF SERV  | .00            | 20,000.00        | 12,500.00           | 240.00             | 5,000.00        | 1983.3%       |
| 21002000 441104 RNDOM TEST | 90.00          | .00              | 220.00              | 220.00             | .00             | -100.0%       |
| 21002000 441500 COMP SERV  | 7,899.00       | 9,323.00         | 9,323.00            | 9,323.00           | 10,528.00       | 12.9%         |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21002000 443101 CO PHONE   | 889.86         | 960.00           | 960.00              | 960.00             | 960.00          | .0%           |
| 21002000 443102 POSTAGE    | 107.16         | 250.00           | 250.00              | 110.00             | 250.00          | 127.3%        |
| 21002000 443103 EXPRS MAIL | 14.83          | 75.00            | 170.23              | 170.00             | 150.00          | -11.8%        |
| 21002000 443104 CELLULAR   | 1,200.00       | 1,200.00         | 1,200.00            | 900.00             | 1,200.00        | 33.3%         |
| 21002000 444100 TRANSPOR   | 4,923.17       | 6,500.00         | 14,000.00           | 14,000.00          | 6,000.00        | -57.1%        |
| 21002000 445100 ADVERTIS   | .00            | 450.00           | 650.00              | 350.00             | 350.00          | .0%           |
| 21002000 448100 PER DEV    | 4,887.00       | 3,869.00         | 3,869.00            | 3,869.00           | 8,500.00        | 119.7%        |
| 21002000 448101 REG FEES   | 1,095.00       | 1,650.00         | 2,345.00            | 2,000.00           | 3,500.00        | 75.0%         |
| 21002000 448102 MEAL/ROOM  | 5,408.44       | 7,000.00         | 7,505.00            | 6,500.00           | 7,500.00        | 15.4%         |
| 21002000 448800 MISC       | .00            | 1,000.00         | 800.00              | 500.00             | 1,000.00        | 100.0%        |
| 21002000 448802 AWARDS     | 5,000.00       | 6,000.00         | 3,000.00            | 1,900.00           | 4,000.00        | 110.5%        |
| 21002000 448804 DISCRETION | 8,674.76       | 6,000.00         | 9,000.00            | 9,000.00           | 9,000.00        | .0%           |
| 21002000 551300 OUT EQUIP  | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL MAYOR'S OFFICE       | 237,062.95     | 326,826.00       | 328,026.00          | 299,484.00         | 323,540.00      | 8.0%          |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21003000 AUDITOR'S OFFICE  |                |                  |                     |                    |                 |               |
| 21003000 111100 SALARIES   | 303,331.19     | 343,928.00       | 343,928.00          | 335,600.00         | 358,800.00      | 6.9%          |
| 21003000 111101 OT         | 1,431.65       | 1,000.00         | 2,519.44            | 2,500.00           | 2,500.00        | .0%           |
| 21003000 111102 CALLOUT    | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21003000 111105 LONGEVITY  | 4,940.00       | 5,460.00         | 5,460.00            | 5,460.00           | 5,460.00        | .0%           |
| 21003000 111300 TEMP PTIME | 19,367.34      | .00              | .00                 | .00                | .00             | .0%           |
| 21003000 212100 OPERS      | 46,069.83      | 49,055.00        | 49,055.00           | 48,100.00          | 51,400.00       | 6.9%          |
| 21003000 212200 BWC        | 7,172.33       | 10,548.00        | 10,548.00           | 10,310.00          | 11,010.00       | 6.8%          |
| 21003000 212400 MED INS    | 52,800.04      | 114,060.00       | 112,370.56          | 76,470.00          | 81,713.00       | 6.9%          |
| 21003000 212500 LIFE INS   | 210.12         | 637.00           | 637.00              | 460.00             | 558.00          | 21.3%         |
| 21003000 212900 MEDICARE   | 4,633.66       | 5,099.00         | 5,099.00            | 4,990.00           | 5,350.00        | 7.2%          |
| 21003000 311100 OFF SUPP   | 1,704.88       | 2,500.00         | 2,311.00            | 2,300.00           | 2,500.00        | 8.7%          |
| 21003000 311101 CONT OFF   | 1,253.91       | 2,300.00         | 2,000.00            | 2,000.00           | 2,300.00        | 15.0%         |
| 21003000 311102 PRINTING   | 5,298.30       | 3,500.00         | 2,641.18            | 2,100.00           | 3,500.00        | 66.7%         |
| 21003000 321500 MISC SUPP  | 30.46          | 100.00           | 100.00              | 65.00              | 100.00          | 53.8%         |
| 21003000 331301 R&M OFF    | 3,047.22       | 3,650.00         | 3,650.00            | 3,630.00           | 3,750.00        | 3.3%          |
| 21003000 332000 MISC TOOLS | 861.56         | 300.00           | 350.00              | 350.00             | 300.00          | -14.3%        |
| 21003000 332100 SMALL EQ   | 5,547.58       | 5,000.00         | 11,155.20           | 10,850.00          | 5,620.00        | -48.2%        |
| 21003000 441100 PROF SERV  | 70,234.43      | 65,000.00        | 74,565.50           | 68,000.00          | 68,000.00       | .0%           |
| 21003000 441101 CLEAN SER  | 2,550.00       | 3,000.00         | 3,000.00            | 2,450.00           | 500.00          | -79.6%        |
| 21003000 441104 RNDOM TEST | .00            | 192.00           | 517.00              | 462.00             | 192.00          | -58.4%        |
| 21003000 441400 LEG/FIN SE | 6,902.42       | 7,500.00         | 7,500.00            | 7,500.00           | 7,500.00        | .0%           |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21003000 441500 COMP SERV  | 10,993.00      | 12,289.00        | 12,289.00           | 12,289.00          | 13,803.00       | 12.3%         |
| 21003000 441700 SOFTWARE   | 867.48         | 800.00           | 800.00              | 600.00             | 800.00          | 33.3%         |
| 21003000 443101 CO PHONE   | 1,035.92       | 975.00           | 1,364.00            | 1,300.00           | 1,400.00        | 7.7%          |
| 21003000 443102 POSTAGE    | 3,419.49       | 4,000.00         | 4,500.00            | 4,500.00           | 4,800.00        | 6.7%          |
| 21003000 443103 EXPRS MAIL | 138.01         | 175.00           | 175.00              | 175.00             | 175.00          | .0%           |
| 21003000 443104 CELLULAR   | 1,617.89       | 2,016.00         | 2,053.99            | 1,660.00           | 500.00          | -69.9%        |
| 21003000 445100 ADVERTIS   | .00            | .00              | 83.82               | 84.00              | .00             | -100.0%       |
| 21003000 446400 INS SURETY | 533.00         | .00              | .00                 | .00                | .00             | .0%           |
| 21003000 448100 PER DEV    | 1,715.00       | 1,800.00         | 1,800.00            | 1,800.00           | 2,375.00        | 31.9%         |
| 21003000 448101 REG FEES   | 11,727.41      | 4,000.00         | 4,000.00            | 4,000.00           | 4,000.00        | .0%           |
| 21003000 448102 MEAL/ROOM  | 1,855.81       | 2,400.00         | 2,400.00            | 2,400.00           | 2,400.00        | .0%           |
| 21003000 448900 BAD DEBT   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21003000 551300 OUT EQUIP  | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL AUDITOR'S OFFICE     | 571,289.93     | 651,284.00       | 666,872.69          | 612,405.00         | 641,306.00      | 4.7%          |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND                | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>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 212200 BWC         | 151.74         | 206.00           | 206.00              | 206.00             | 206.00          | .0%           |
| 21004000 212500 LIFE INS    | 44.16          | 93.00            | 93.00               | 93.00              | 93.00           | .0%           |
| 21004000 212900 MEDICARE    | 522.73         | 525.00           | 525.00              | 525.00             | 525.00          | .0%           |
| 21004000 311100 OFF SUPP    | .00            | 25.00            | 25.00               | 25.00              | 25.00           | .0%           |
| 21004000 311101 CONT OFF    | 41.64          | 100.00           | 100.00              | 100.00             | 100.00          | .0%           |
| 21004000 332000 MISC TOOLS  | .00            | 200.00           | 200.00              | 200.00             | 200.00          | .0%           |
| 21004000 332100 SMALL EQ    | .00            | 500.00           | 500.00              | 400.00             | 500.00          | 25.0%         |
| 21004000 441100 PROF SERV   | .00            | 400.00           | 400.00              | 100.00             | 400.00          | 300.0%        |
| 21004000 441500 COMP SERV   | 5,687.00       | 6,950.00         | 6,950.00            | 6,950.00           | 7,406.00        | 6.6%          |
| 21004000 443101 CO PHONE    | 196.05         | 200.00           | 200.00              | 200.00             | 200.00          | .0%           |
| 21004000 446400 INS SURETY  | .00            | .00              | .00                 | .00                | 850.00          | .0%           |
| 21004000 448100 PER DEV     | 50.00          | 50.00            | 50.00               | 50.00              | 50.00           | .0%           |
| 21004000 448101 REG FEES    | .00            | 200.00           | 200.00              | .00                | 500.00          | .0%           |
| 21004000 551300 OUT EQUIP   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL TREASURER'S OFFICE    | 13,526.32      | 16,282.00        | 16,282.00           | 15,682.00          | 17,888.00       | 14.1%         |

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

P 8  
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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND |                   | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|--------------|-------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21005000     | LAW DIRECTOR      |                |                  |                     |                    |                 |               |
| 21005000     | 111100 SALARIES   | 321,556.81     | 327,119.00       | 327,119.00          | 326,982.00         | 330,173.00      | 1.0%          |
| 21005000     | 111101 OT         | 666.36         | 700.00           | 890.00              | 890.00             | .00             | -100.0%       |
| 21005000     | 111105 LONGEVITY  | 3,510.00       | 3,742.00         | 3,742.00            | 2,620.00           | 1,950.00        | -25.6%        |
| 21005000     | 212100 OPERS      | 45,602.68      | 46,419.00        | 46,419.00           | 46,269.00          | 46,497.00       | .5%           |
| 21005000     | 212200 BWC        | 7,095.31       | 9,947.00         | 9,947.00            | 9,915.00           | 9,964.00        | .5%           |
| 21005000     | 212400 MED INS    | 48,086.71      | 70,852.00        | 70,652.00           | 65,830.00          | 65,811.00       | .0%           |
| 21005000     | 212500 LIFE INS   | 243.00         | 512.00           | 522.00              | 522.00             | 512.00          | -1.9%         |
| 21005000     | 212900 MEDICARE   | 3,050.97       | 4,808.00         | 4,808.00            | 4,792.00           | 4,817.00        | .5%           |
| 21005000     | 311100 OFF SUPP   | 1,258.19       | 3,000.00         | 2,640.84            | 2,463.00           | 3,025.00        | 22.8%         |
| 21005000     | 311101 CONT OFF   | 119.60         | 160.00           | 190.64              | 160.00             | 160.00          | .0%           |
| 21005000     | 311102 PRINTING   | 218.76         | 300.00           | 290.00              | 232.00             | 300.00          | 29.3%         |
| 21005000     | 321500 MISC SUPP  | 10.04          | 12.00            | 20.97               | 17.00              | 20.00           | 17.6%         |
| 21005000     | 332100 SMALL EQ   | 2,486.66       | 500.00           | 441.36              | .00                | 4,750.00        | .0%           |
| 21005000     | 440900 CLERK SERV | 45,828.00      | 45,828.00        | 45,828.00           | 45,828.00          | 45,828.00       | .0%           |
| 21005000     | 441100 PROF SERV  | 2,660.00       | 4,000.00         | 4,458.00            | 4,430.00           | 4,750.00        | 7.2%          |
| 21005000     | 441104 RNDOM TEST | .00            | .00              | 220.00              | 220.00             | .00             | -100.0%       |
| 21005000     | 441400 LEG/FIN SE | .00            | 500.00           | 50,500.00           | 50,500.00          | 50,000.00       | -1.0%         |
| 21005000     | 441402 LABOR F&PD | 44,660.89      | 50,000.00        | .00                 | .00                | .00             | .0%           |
| 21005000     | 441403 LABOR SEWE | 700.00         | .00              | .00                 | .00                | .00             | .0%           |
| 21005000     | 441500 COMP SERV  | 10,258.00      | 11,103.00        | 11,103.00           | 11,103.00          | 12,111.00       | 9.1%          |
| 21005000     | 441700 SOFTWARE   | .00            | .00              | .00                 | .00                | 3,600.00        | .0%           |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21005000 443101 CO PHONE   | 1,084.22       | 1,200.00         | 1,200.00            | 1,144.00           | 1,200.00        | 4.9%          |
| 21005000 443102 POSTAGE    | 1,539.20       | 1,620.00         | 1,620.00            | 1,620.00           | 1,800.00        | 11.1%         |
| 21005000 443103 EXPRS MAIL | 18.48          | 20.00            | 22.66               | 23.00              | 100.00          | 334.8%        |
| 21005000 443105 PAY/DATA   | 1,173.98       | 1,500.00         | 1,527.00            | 1,527.00           | 1,200.00        | -21.4%        |
| 21005000 444100 TRANSPOR   | .00            | .00              | 263.00              | 163.00             | 300.00          | 84.0%         |
| 21005000 447100 LEASE LAND | 14,268.00      | 14,268.00        | 14,268.00           | 14,268.00          | 14,268.00       | .0%           |
| 21005000 447200 LEASE EQUI | 13,236.00      | 13,236.00        | 13,236.00           | 13,236.00          | 13,236.00       | .0%           |
| 21005000 448100 PER DEV    | 1,410.00       | 2,110.00         | 2,110.00            | 2,110.00           | 2,125.00        | .7%           |
| 21005000 448101 REG FEES   | 99.00          | 800.00           | 490.03              | 450.00             | 800.00          | 77.8%         |
| 21005000 448102 MEAL/ROOM  | 145.90         | 300.00           | 27.50               | 50.00              | 300.00          | 500.0%        |
| 21005000 551300 OUT EQUIP  | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL LAW DIRECTOR         | 570,986.76     | 614,556.00       | 614,556.00          | 607,364.00         | 619,597.00      | 2.0%          |



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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21006000 MUNICIPAL COURT   |                |                  |                     |                    |                 |               |
| 21006000 111100 SALARIES   | 863,482.25     | 1,053,433.00     | 1,047,433.00        | 1,011,499.00       | 1,064,372.00    | 5.2%          |
| 21006000 111101 OT         | 10,770.20      | 18,000.00        | 18,000.00           | 16,500.00          | 20,000.00       | 21.2%         |
| 21006000 111105 LONGEVITY  | 390.00         | 8,520.00         | 8,520.00            | 8,580.00           | 9,880.00        | 15.2%         |
| 21006000 111300 TEMP PTIME | 166.25         | .00              | .00                 | .00                | .00             | .0%           |
| 21006000 111500 PARTTIME   | 44,380.15      | 25,002.00        | 54,502.00           | 50,541.00          | 115,128.00      | 127.8%        |
| 21006000 212100 OPERS      | 128,336.42     | 154,694.00       | 154,694.00          | 152,197.00         | 170,806.00      | 12.2%         |
| 21006000 212200 BWC        | 20,238.10      | 33,428.00        | 33,428.00           | 33,428.00          | 41,301.00       | 23.6%         |
| 21006000 212400 MED INS    | 154,609.84     | 278,408.00       | 254,372.00          | 227,140.00         | 258,586.00      | 13.8%         |
| 21006000 212500 LIFE INS   | 839.04         | 1,814.00         | 1,867.00            | 1,867.00           | 1,912.00        | 2.4%          |
| 21006000 212600 UNIFORMS   | 1,641.19       | 4,000.00         | 4,483.00            | 4,438.00           | 4,500.00        | 1.4%          |
| 21006000 212800 UNEMPLOY   | 656.32         | 1,067.00         | 1,477.68            | 1,478.00           | .00             | -100.0%       |
| 21006000 212900 MEDICARE   | 12,973.63      | 16,156.00        | 16,156.00           | 16,156.00          | 17,186.00       | 6.4%          |
| 21006000 311100 OFF SUPP   | 5,561.20       | 10,000.00        | 11,700.00           | 11,500.00          | 12,000.00       | 4.3%          |
| 21006000 311101 CONT OFF   | 2,226.03       | 2,400.00         | 5,754.00            | 2,776.00           | 3,000.00        | 8.1%          |
| 21006000 311102 PRINTING   | 7,060.74       | 7,000.00         | 6,300.00            | 7,000.00           | 7,500.00        | 7.1%          |
| 21006000 321100 CHEM SUPP  | 8,755.40       | 12,000.00        | 4,030.00            | 7,054.00           | 12,000.00       | 70.1%         |
| 21006000 321102 FIRST AID  | 50.45          | .00              | .00                 | .00                | 200.00          | .0%           |
| 21006000 321200 JAN SUPP   | .00            | 100.00           | 100.00              | .00                | 100.00          | .0%           |
| 21006000 321201 JAN CHEMS  | .00            | 100.00           | 100.00              | .00                | 100.00          | .0%           |
| 21006000 321202 JAN PAPER  | .00            | 100.00           | 100.00              | .00                | 100.00          | .0%           |
| 21006000 321401 FUEL       | 871.32         | 2,200.00         | 2,200.00            | 2,200.00           | 2,800.00        | 27.3%         |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21006000 321500 MISC SUPP  | 1,221.45       | 2,000.00         | 2,200.00            | 2,500.00           | 2,200.00        | -12.0%        |
| 21006000 331100 R&M RADIO  | 88.32          | 89.00            | 89.00               | 89.00              | 89.00           | .0%           |
| 21006000 331101 RAD/MARCS  | 240.00         | 240.00           | 330.00              | 330.00             | 240.00          | -27.3%        |
| 21006000 331200 R&M VEH    | 50.15          | 1,500.00         | 825.00              | 331.00             | 1,000.00        | 202.1%        |
| 21006000 331300 R&M EQUIP  | 3,936.89       | 4,200.00         | 8,200.00            | 8,004.00           | 8,200.00        | 2.4%          |
| 21006000 331301 R&M OFF    | 10,131.26      | 15,500.00        | 13,480.00           | 12,000.00          | 16,000.00       | 33.3%         |
| 21006000 331400 R&M B&G    | .00            | 500.00           | 5,100.00            | 5,000.00           | 5,100.00        | 2.0%          |
| 21006000 332000 MISC TOOLS | 3,174.59       | 3,000.00         | 9,398.00            | 9,000.00           | 8,000.00        | -11.1%        |
| 21006000 332100 SMALL EQ   | 13,204.94      | 16,000.00        | 25,727.38           | 25,356.00          | 16,500.00       | -34.9%        |
| 21006000 332200 LEGAL MED  | .00            | 400.00           | 200.00              | 200.00             | 400.00          | 100.0%        |
| 21006000 441000 REG PERM   | .00            | 300.00           | 540.00              | 300.00             | 300.00          | .0%           |
| 21006000 441100 PROF SERV  | 7,134.50       | 15,500.00        | 26,661.00           | 26,541.00          | 16,000.00       | -39.7%        |
| 21006000 441101 CLEAN SER  | 5,753.50       | 10,000.00        | 10,010.00           | 10,000.00          | 10,500.00       | 5.0%          |
| 21006000 441104 RNDOM TEST | 192.00         | .00              | .00                 | .00                | .00             | .0%           |
| 21006000 441400 LEG/FIN SE | 233,183.11     | 150,000.00       | 125,192.00          | 129,100.00         | 160,000.00      | 23.9%         |
| 21006000 441500 COMP SERV  | 15,681.00      | 14,939.00        | 14,939.00           | 14,939.00          | 25,652.00       | 71.7%         |
| 21006000 441700 SOFTWARE   | 18,865.00      | 25,000.00        | 25,400.00           | 25,258.00          | 40,000.00       | 58.4%         |
| 21006000 443101 CO PHONE   | 4,950.40       | 5,822.00         | 5,822.00            | 5,822.00           | 6,000.00        | 3.1%          |
| 21006000 443102 POSTAGE    | 25,170.00      | 67,000.00        | 47,575.00           | 45,000.00          | 70,000.00       | 55.6%         |
| 21006000 443103 EXPRS MAIL | 24.30          | 75.00            | 75.00               | 75.00              | 75.00           | .0%           |
| 21006000 443104 CELLULAR   | 5,527.73       | 5,280.00         | 6,203.00            | 6,203.00           | 8,959.00        | 44.4%         |
| 21006000 444100 TRANSPOR   | 171.96         | 500.00           | 500.00              | 150.00             | 500.00          | 233.3%        |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21006000 446200 INS VEH    | 320.00         | 420.00           | 420.00              | 420.00             | 500.00          | 19.0%         |
| 21006000 446400 INS SURETY | 325.00         | 550.00           | 550.00              | 200.00             | 550.00          | 175.0%        |
| 21006000 447200 LEASE EQUI | 6,376.00       | 7,200.00         | 7,200.00            | 7,200.00           | 7,500.00        | 4.2%          |
| 21006000 448100 PER DEV    | 5,000.00       | 9,000.00         | 7,000.00            | 5,730.00           | 12,000.00       | 109.4%        |
| 21006000 448101 REG FEES   | 3,155.00       | 5,500.00         | 5,500.00            | 5,500.00           | 7,500.00        | 36.4%         |
| 21006000 448102 MEAL/ROOM  | 3,423.56       | 7,000.00         | 9,000.00            | 7,000.00           | 8,000.00        | 14.3%         |
| 21006000 448300 JURY/WIT   | 1,054.55       | 3,000.00         | 3,000.00            | 3,000.00           | 3,000.00        | .0%           |
| 21006000 448600 REFUNDS    | 534.55         | 900.00           | 975.00              | 900.00             | 900.00          | .0%           |
| 21006000 448800 MISC       | .00            | .00              | 320.00              | 103.00             | .00             | -100.0%       |
| 21006000 448802 AWARDS     | 235.00         | 225.00           | 225.00              | 225.00             | 225.00          | .0%           |
| 21006000 449200 O/S EXP    | 41.30          | .00              | 50.00               | .00                | 75.00           | .0%           |
| 21006000 551300 OUT EQUIP  | .00            | .00              | 22,000.00           | 21,825.00          | .00             | -100.0%       |
| 21006000 551400 OUT IMPROV | .00            | .00              | 6,878.70            | 6,879.00           | .00             | -100.0%       |
| TOTAL MUNICIPAL COURT      | 1,632,174.59   | 2,000,062.00     | 2,016,801.76        | 1,939,534.00       | 2,177,436.00    | 12.3%         |

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

P 13  
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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21007000 CIVIL SERVICE     |                |                  |                     |                    |                 |               |
| 21007000 111100 SALARIES   | 58,484.75      | 60,635.00        | 60,635.00           | 60,635.00          | 62,042.00       | 2.3%          |
| 21007000 111101 OT         | .00            | .00              | .00                 | .00                | 200.00          | .0%           |
| 21007000 111105 LONGEVITY  | 750.00         | 780.00           | 780.00              | 780.00             | 780.00          | .0%           |
| 21007000 212100 OPERS      | 8,292.86       | 8,598.00         | 8,598.00            | 8,598.00           | 8,824.00        | 2.6%          |
| 21007000 212200 BWC        | 1,289.09       | 1,842.00         | 1,843.00            | 1,843.00           | 1,891.00        | 2.6%          |
| 21007000 212400 MED INS    | 8,462.44       | 14,572.00        | 14,572.00           | 13,358.00          | 14,573.00       | 9.1%          |
| 21007000 212500 LIFE INS   | 44.16          | 93.00            | 94.00               | 94.00              | 93.00           | -1.1%         |
| 21007000 212900 MEDICARE   | 843.93         | 891.00           | 889.00              | 874.00             | 914.00          | 4.6%          |
| 21007000 311100 OFF SUPP   | 176.07         | 300.00           | 300.00              | 300.00             | 300.00          | .0%           |
| 21007000 311101 CONT OFF   | 198.06         | 300.00           | 300.00              | 300.00             | 300.00          | .0%           |
| 21007000 311102 PRINTING   | 81.88          | 150.00           | 150.00              | 150.00             | 150.00          | .0%           |
| 21007000 321500 MISC SUPP  | 20.91          | 25.00            | 25.00               | 25.00              | 25.00           | .0%           |
| 21007000 331301 R&M OFF    | 243.43         | 350.00           | 350.00              | 350.00             | 350.00          | .0%           |
| 21007000 332000 MISC TOOLS | 121.85         | .00              | .00                 | .00                | .00             | .0%           |
| 21007000 332100 SMALL EQ   | .00            | 1,000.00         | 1,000.00            | 1,000.00           | 200.00          | -80.0%        |
| 21007000 332200 LEGAL MED  | 1,382.00       | 1,550.00         | 1,588.00            | 1,588.00           | 1,827.00        | 15.1%         |
| 21007000 441100 PROF SERV  | 820.00         | 10,000.00        | 9,962.00            | 9,962.00           | 14,000.00       | 40.5%         |
| 21007000 441104 RNDOM TEST | 7,740.00       | 14,073.00        | 14,073.00           | 10,488.00          | 13,000.00       | 24.0%         |
| 21007000 441500 COMP SERV  | 6,130.00       | 7,306.00         | 7,306.00            | 7,306.00           | 8,397.00        | 14.9%         |
| 21007000 443101 CO PHONE   | 238.18         | 270.00           | 270.00              | 270.00             | 270.00          | .0%           |
| 21007000 443102 POSTAGE    | 149.79         | 260.00           | 260.00              | 260.00             | 270.00          | 3.8%          |

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

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bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND             | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|--------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21007000 445101 LEGALS   | 4,655.82       | 4,000.00         | 4,000.00            | 4,000.00           | 3,800.00        | -5.0%         |
| 21007000 448101 REG FEES | .00            | 150.00           | 150.00              | .00                | 800.00          | .0%           |
| TOTAL CIVIL SERVICE      | 100,125.22     | 127,145.00       | 127,145.00          | 122,181.00         | 133,006.00      | 8.9%          |

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

P 15  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>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  | 136,500.00     | 136,500.00       | 142,500.00          | 142,500.00         | 136,500.00      | -4.2%         |
| 21008000 441500 COMP SERV  | 9,934.00       | 10,842.00        | 10,842.00           | 10,842.00          | 11,290.00       | 4.1%          |
| 21008000 443102 POSTAGE    | 110.94         | 240.00           | 240.00              | 240.00             | 240.00          | .0%           |
| TOTAL PLANNING & ZONING    | 146,544.94     | 147,627.00       | 153,627.00          | 153,627.00         | 148,075.00      | -3.6%         |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21009000 COMPUTER SERVICES |                |                  |                     |                    |                 |               |
| 21009000 111100 SALARIES   | 111,439.36     | 152,028.00       | 147,328.00          | 144,099.00         | 156,354.00      | 8.5%          |
| 21009000 111101 OT         | 4,354.91       | .00              | .00                 | .00                | .00             | .0%           |
| 21009000 111102 CALLOUT    | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21009000 111105 LONGEVITY  | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21009000 111300 TEMP PTIME | 65.60          | 8,000.00         | 8,000.00            | 4,145.00           | 8,000.00        | 93.0%         |
| 21009000 111500 PARTTIME   | 17,404.71      | .00              | .00                 | .00                | .00             | .0%           |
| 21009000 212100 OPERS      | 18,657.04      | 22,404.00        | 22,404.00           | 20,755.00          | 21,890.00       | 5.5%          |
| 21009000 212200 BWC        | 2,922.29       | 4,920.00         | 4,920.00            | 4,388.00           | 4,799.00        | 9.4%          |
| 21009000 212400 MED INS    | 14,178.84      | 28,581.00        | 33,281.00           | 29,249.00          | 38,308.00       | 31.0%         |
| 21009000 212500 LIFE INS   | 84.64          | 279.00           | 279.00              | 241.00             | 279.00          | 15.8%         |
| 21009000 212900 MEDICARE   | 1,933.32       | 2,378.00         | 2,378.00            | 2,068.00           | 2,320.00        | 12.2%         |
| 21009000 311100 OFF SUPP   | 7,991.17       | 9,700.00         | 7,010.00            | 7,000.00           | 9,700.00        | 38.6%         |
| 21009000 311101 CONT OFF   | .00            | 60.00            | 60.00               | .00                | 60.00           | .0%           |
| 21009000 311102 PRINTING   | .00            | 150.00           | 150.00              | .00                | 150.00          | .0%           |
| 21009000 321400 VEH SUPP   | .00            | 50.00            | 50.00               | .00                | 50.00           | .0%           |
| 21009000 321401 FUEL       | 21.99          | 200.00           | 200.00              | 130.00             | 200.00          | 53.8%         |
| 21009000 321501 SUPP SPEC  | 5,614.12       | 8,000.00         | 10,000.00           | 10,000.00          | 9,000.00        | -10.0%        |
| 21009000 331200 R&M VEH    | .00            | 150.00           | 150.00              | 140.00             | 150.00          | 7.1%          |
| 21009000 331300 R&M EQUIP  | 4,696.60       | 9,000.00         | 3,390.00            | 5,000.00           | 17,963.00       | 259.3%        |
| 21009000 332000 MISC TOOLS | 268.75         | 400.00           | 400.00              | 395.00             | 400.00          | 1.3%          |
| 21009000 332100 SMALL EQ   | 1,995.79       | 12,200.00        | 11,525.00           | 11,500.00          | 13,000.00       | 13.0%         |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21009000 441100 PROF SERV  | 292.50         | 23,500.00        | 22,800.00           | 21,800.00          | 29,500.00       | 35.3%         |
| 21009000 441104 RNDOM TEST | .00            | 300.00           | 539.75              | 524.00             | 300.00          | -42.7%        |
| 21009000 441700 SOFTWARE   | 49,281.97      | 48,645.00        | 57,420.00           | 57,300.00          | 58,000.00       | 1.2%          |
| 21009000 443101 CO PHONE   | 809.10         | 850.00           | 850.00              | 850.00             | 850.00          | .0%           |
| 21009000 443102 POSTAGE    | 13.92          | 20.00            | 20.00               | 5.00               | 20.00           | 300.0%        |
| 21009000 443103 EXPRS MAIL | .00            | 100.00           | 100.00              | .00                | 100.00          | .0%           |
| 21009000 443104 CELLULAR   | 2,397.12       | 3,960.00         | 3,960.00            | 3,600.00           | 3,960.00        | 10.0%         |
| 21009000 445100 ADVERTIS   | .00            | 100.00           | 60.00               | .00                | 100.00          | .0%           |
| 21009000 446200 INS VEH    | .00            | 168.00           | 168.00              | 168.00             | 177.00          | 5.4%          |
| 21009000 448100 PER DEV    | 10.50          | 500.00           | 300.00              | 300.00             | 500.00          | 66.7%         |
| 21009000 448101 REG FEES   | 3,990.00       | 4,000.00         | 3,850.00            | 2,800.00           | 4,000.00        | 42.9%         |
| 21009000 448102 MEAL/ROOM  | .00            | 1,000.00         | 50.25               | .00                | 1,000.00        | .0%           |
| 21009000 551300 OUT EQUIP  | 46,047.35      | .00              | 25,000.00           | 25,000.00          | .00             | -100.0%       |
| 21009000 761600 CIXFER OUT | 1.65           | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL COMPUTER SERVICES    | 294,473.24     | 341,643.00       | 366,643.00          | 351,457.00         | 381,130.00      | 8.4%          |



PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21010000 GENERAL EXPENSE   |                |                  |                     |                    |                 |               |
| 21010000 321300 JAIL       | 848,365.85     | 900,000.00       | 900,000.00          | 900,000.00         | 900,000.00      | .0%           |
| 21010000 331400 R&M B&G    | 552.42         | 600.00           | 600.00              | 553.00             | 600.00          | 8.5%          |
| 21010000 441100 PROF SERV  | 25,500.00      | 26,000.00        | 26,000.00           | 25,775.00          | 26,200.00       | 1.6%          |
| 21010000 441107 HEALTH SER | 360,000.00     | 360,000.00       | 360,000.00          | 360,000.00         | 360,000.00      | .0%           |
| 21010000 441300 CO AUD FEE | 40,967.09      | 50,000.00        | 48,602.19           | 39,003.00          | 50,000.00       | 28.2%         |
| 21010000 441400 FINAN SER  | 42,844.58      | 53,000.00        | 52,092.81           | 52,000.00          | 53,000.00       | 1.9%          |
| 21010000 441700 SOFTWARE   | 142,422.16     | 167,000.00       | 177,452.84          | 177,452.00         | 189,000.00      | 6.5%          |
| 21010000 442101 AEP (IN)   | 2,222.77       | 4,900.00         | 4,900.00            | 4,000.00           | 4,000.00        | .0%           |
| 21010000 442102 COLUMB GAS | 691.16         | 2,200.00         | 2,200.00            | 1,000.00           | 1,200.00        | 20.0%         |
| 21010000 442105 WTR/SWR    | 659.12         | 1,200.00         | 1,200.00            | 631.00             | 1,000.00        | 58.5%         |
| 21010000 442201 OUT AEP    | 357,544.54     | 412,000.00       | 412,000.00          | 365,000.00         | 400,000.00      | 9.6%          |
| 21010000 442204 OUT HWE    | 37,200.33      | 45,000.00        | 45,000.00           | 38,000.00          | 43,000.00       | 13.2%         |
| 21010000 445100 ADVERTIS   | 101.42         | 500.00           | 500.00              | 112.00             | 500.00          | 346.4%        |
| 21010000 446200 INS VEH    | 530.00         | .00              | .00                 | .00                | .00             | .0%           |
| 21010000 448400 ELEC EXP   | 35,178.91      | 40,000.00        | 37,379.21           | 17,500.00          | 37,000.00       | 111.4%        |
| 21010000 448500 TAX PAY    | 558.71         | 2,000.00         | 3,025.00            | 3,025.00           | 1,500.00        | -50.4%        |
| 21010000 448800 MISC       | 18,834.73      | .00              | 29,056.66           | 29,057.00          | .00             | -100.0%       |
| 21010000 448806 WATERSHED  | 5,000.00       | 5,000.00         | 5,000.00            | 5,000.00           | 5,000.00        | .0%           |
| 21010000 448808 STREAMGAGE | 49,900.00      | 53,000.00        | 106,760.00          | 106,760.00         | 54,000.00       | -49.4%        |
| 21010000 448809 RTB CONT   | 30,000.00      | 30,000.00        | 30,000.00           | 30,000.00          | 30,000.00       | .0%           |
| 21010000 449101 MAR TWP    | 19,505.00      | 25,000.00        | 27,545.00           | 27,545.00          | 29,000.00       | 5.3%          |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21010000 449102 LIBERTY TW | 585.00         | 600.00           | 646.00              | 646.00             | 800.00          | 23.8%         |
| 21010000 449103 ALLEN TWP  | 364.16         | 500.00           | 529.79              | 530.00             | 700.00          | 32.1%         |
| 21010000 449300 HOTEL OTHE | .00            | 57,900.00        | 44,913.66           | .00                | .00             | .0%           |
| 21010000 449301 HOTEL ART  | 56,781.85      | .00              | 12,986.34           | 12,986.00          | .00             | -100.0%       |
| 21010000 449400 HRPC RLF   | 17,907.46      | .00              | 4,680.08            | 6,363.00           | .00             | -100.0%       |
| 21010000 761400 OPXFER OUT | 1,700,000.00   | .00              | 1,000,000.00        | 1,000,000.00       | .00             | -100.0%       |
| 21010000 761401 SCM&R SUBS | 770,000.00     | 655,000.00       | 655,000.00          | 655,000.00         | 970,000.00      | 48.1%         |
| 21010000 761402 POOL SUBSI | 75,000.00      | 78,000.00        | 78,000.00           | 78,000.00          | 72,000.00       | -7.7%         |
| 21010000 761403 AIR SUBSID | .00            | 194,000.00       | 194,000.00          | 194,000.00         | 175,000.00      | -9.8%         |
| 21010000 761404 PARKING SU | .00            | .00              | .00                 | 25,000.00          | 45,000.00       | 80.0%         |
| 21010000 761600 CIXFER OUT | 112,029.40     | .00              | 497,000.00          | 497,000.00         | .00             | -100.0%       |
| TOTAL GENERAL EXPENSE      | 4,751,246.66   | 3,163,400.00     | 4,757,069.58        | 4,651,938.00       | 3,448,500.00    | -25.9%        |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21012000 POLICE DEPARTMENT |                |                  |                     |                    |                 |               |
| 21012000 111100 SALARIES   | 3,863,077.57   | 4,065,680.00     | 4,017,974.00        | 3,852,514.00       | 4,130,831.00    | 7.2%          |
| 21012000 111101 OT         | 104,938.44     | 100,000.00       | 172,169.00          | 172,169.00         | 125,000.00      | -27.4%        |
| 21012000 111102 CALL OUT   | 47,681.58      | 50,000.00        | 61,397.00           | 61,397.00          | 55,000.00       | -10.4%        |
| 21012000 111103 RETIR SETT | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21012000 111104 C/HV BUYOU | 10,747.40      | 15,000.00        | 15,000.00           | 7,866.00           | 15,000.00       | 90.7%         |
| 21012000 111105 LONGEVITY  | 9,880.00       | 10,270.00        | 10,270.00           | 7,290.00           | 6,240.00        | -14.4%        |
| 21012000 111106 SPECIAL OT | 39,007.58      | 43,733.00        | 43,733.00           | 35,090.00          | 47,205.00       | 34.5%         |
| 21012000 111200 WAGE PD/FD | 203,935.91     | 229,676.00       | 229,232.00          | 211,899.00         | 231,849.00      | 9.4%          |
| 21012000 111201 CL OT      | .00            | .00              | 444.00              | 444.00             | .00             | -100.0%       |
| 21012000 212100 OPERS      | 32,364.80      | 33,010.00        | 33,010.00           | 31,136.00          | 33,150.00       | 6.5%          |
| 21012000 212200 BWC        | 93,583.83      | 135,976.00       | 135,976.00          | 130,772.00         | 138,735.00      | 6.1%          |
| 21012000 212300 OP&F       | 788,011.67     | 835,297.00       | 835,297.00          | 800,253.00         | 852,996.00      | 6.6%          |
| 21012000 212400 MED INS    | 589,235.20     | 1,024,366.00     | 962,200.00          | 889,718.00         | 982,445.00      | 10.4%         |
| 21012000 212500 LIFE INS   | 11,109.86      | 12,507.00        | 12,507.00           | 12,017.00          | 12,497.00       | 4.0%          |
| 21012000 212600 UNIFORMS   | 38,462.41      | 40,000.00        | 48,755.18           | 48,149.00          | 47,515.00       | -1.3%         |
| 21012000 212601 OUTWEAR    | 4,779.69       | 11,260.00        | 12,760.00           | 11,660.00          | 10,780.00       | -7.5%         |
| 21012000 212602 SAFETY     | 26,500.33      | 21,432.00        | 25,082.00           | 20,420.00          | 17,580.00       | -13.9%        |
| 21012000 212700 PAST PENS  | 31,418.58      | 31,419.00        | 31,419.00           | 31,419.00          | 31,419.00       | .0%           |
| 21012000 212800 UNEMPLOY   | .00            | .00              | 14,156.00           | 14,156.00          | 8,000.00        | -43.5%        |
| 21012000 212900 MEDICARE   | 59,255.82      | 65,721.00        | 65,721.00           | 61,347.00          | 67,056.00       | 9.3%          |
| 21012000 311100 OFF SUPP   | 2,787.38       | 3,450.00         | 3,450.00            | 2,106.00           | 4,710.00        | 123.6%        |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND    | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-----------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21012000 311101 | 1,454.43       | 3,000.00         | 3,000.00            | 1,531.00           | 3,000.00        | 96.0%         |
| 21012000 311102 | 749.26         | 3,000.00         | 3,000.00            | 2,317.00           | 5,595.00        | 141.5%        |
| 21012000 321000 | 1,360.23       | 1,500.00         | 1,500.00            | 1,486.00           | 2,104.00        | 41.6%         |
| 21012000 321100 | 1,336.83       | 7,600.00         | 7,600.00            | 6,888.00           | 5,995.00        | -13.0%        |
| 21012000 321102 | 1,356.32       | 4,130.00         | 4,130.00            | 3,251.00           | 1,095.00        | -66.3%        |
| 21012000 321200 | .00            | 30.00            | 30.00               | .00                | 30.00           | .0%           |
| 21012000 321401 | 60,969.42      | 100,000.00       | 100,000.00          | 71,874.00          | 75,000.00       | 4.3%          |
| 21012000 321500 | 2,752.64       | 3,730.00         | 4,230.00            | 4,230.00           | 4,500.00        | 6.4%          |
| 21012000 321501 | 25,613.82      | 28,000.00        | 27,500.00           | 27,068.00          | 29,477.00       | 8.9%          |
| 21012000 321600 | .00            | 10,000.00        | 10,000.00           | 6,000.00           | 10,000.00       | 66.7%         |
| 21012000 331100 | 10,686.22      | 12,500.00        | 12,500.00           | 12,461.00          | 16,072.00       | 29.0%         |
| 21012000 331101 | 1,560.00       | 13,800.00        | 13,800.00           | 13,800.00          | 13,440.00       | -2.6%         |
| 21012000 331200 | 40,781.13      | 40,000.00        | 42,298.76           | 40,000.00          | 40,000.00       | .0%           |
| 21012000 331300 | 7,386.46       | 12,000.00        | 12,000.00           | 9,571.00           | 12,433.00       | 29.9%         |
| 21012000 331301 | 2,243.19       | 3,221.00         | 3,221.00            | 3,029.00           | 3,150.00        | 4.0%          |
| 21012000 332000 | 21,720.40      | 36,027.00        | 39,420.72           | 37,319.00          | 35,101.00       | -5.9%         |
| 21012000 332100 | 55,835.34      | 105,100.00       | 96,543.00           | 79,274.00          | 78,822.00       | -.6%          |
| 21012000 332200 | .00            | 250.00           | 250.00              | .00                | 250.00          | .0%           |
| 21012000 332300 | 1,562.17       | 1,725.00         | 1,625.00            | 1,625.00           | 2,025.00        | 24.6%         |
| 21012000 332301 | 400.00         | 400.00           | 500.00              | 500.00             | 800.00          | 60.0%         |
| 21012000 441100 | 18,089.74      | 34,000.00        | 37,411.53           | 25,692.00          | 35,000.00       | 36.2%         |
| 21012000 441104 | 240.00         | 3,509.00         | 3,509.00            | 3,442.00           | 3,560.00        | 3.4%          |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21012000 441500 COMP SERV  | 35,796.00      | 35,670.00        | 35,670.00           | 35,670.00          | 54,632.00       | 53.2%         |
| 21012000 441700 SOFTWARE   | 19,818.93      | 20,306.00        | 20,306.00           | 20,306.00          | 22,421.00       | 10.4%         |
| 21012000 442101 AEP        | 487.48         | 482.00           | 682.00              | 535.00             | 535.00          | .0%           |
| 21012000 443101 CO PHONE   | 8,614.96       | 9,463.00         | 9,463.00            | 9,463.00           | 9,463.00        | .0%           |
| 21012000 443102 POSTAGE    | 576.89         | 800.00           | 800.00              | 590.00             | 802.00          | 35.9%         |
| 21012000 443103 EXPRS MAIL | 33.76          | 100.00           | 100.00              | 48.00              | 100.00          | 108.3%        |
| 21012000 443104 CELLULAR   | 9,681.50       | 14,208.00        | 14,891.82           | 14,398.00          | 16,980.00       | 17.9%         |
| 21012000 444100 TRANSPOR   | .00            | 100.00           | 300.00              | 159.00             | 200.00          | 25.8%         |
| 21012000 446100 INS B & E  | 95.89          | 101.00           | 101.00              | 59.00              | 62.00           | 5.1%          |
| 21012000 446200 INS VEH    | 8,555.56       | 8,767.00         | 8,767.00            | 8,694.00           | 9,129.00        | 5.0%          |
| 21012000 446300 INS LIAB   | 39,485.00      | 41,460.00        | 41,460.00           | 34,953.00          | 36,701.00       | 5.0%          |
| 21012000 447100 LEASE LAND | .00            | 100.00           | 100.00              | .00                | 100.00          | .0%           |
| 21012000 448100 PER DEV    | 9,896.50       | 13,578.00        | 13,752.00           | 12,992.00          | 12,978.00       | -.1%          |
| 21012000 448101 REG FEES   | 13,475.40      | 31,286.00        | 33,776.00           | 21,750.00          | 31,231.00       | 43.6%         |
| 21012000 448102 MEAL/ROOM  | 8,623.44       | 17,302.00        | 16,938.00           | 5,601.00           | 15,301.00       | 173.2%        |
| 21012000 448600 REFUNDS    | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21012000 448800 MISC       | .00            | 100.00           | 100.00              | .00                | .00             | .0%           |
| 21012000 448900 BAD DEBT   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21012000 551300 OUT EQUIP  | 292,555.46     | .00              | 322,959.00          | 322,959.00         | .00             | -100.0%       |
| 21012000 761600 CIXFER OUT | 13,244.54      | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL POLICE DEPARTMENT    | 6,673,816.96   | 7,346,142.00     | 7,674,787.01        | 7,241,357.00       | 7,406,092.00    | 2.3%          |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21013000 DISASTER SERVICES |                |                  |                     |                    |                 |               |
| 21013000 331300 R&M EQUIP  | 10,900.00      | 12,528.00        | 12,528.00           | 6,060.00           | 12,931.00       | 113.4%        |
| 21013000 441100 PROF SERV  | 32,040.90      | 32,041.00        | 32,041.00           | 32,041.00          | 32,041.00       | .0%           |
| 21013000 442201 OUT AEP    | 4,843.21       | 5,151.00         | 5,151.00            | 5,151.00           | 5,151.00        | .0%           |
| 21013000 442204 OUT HWE    | 1,217.46       | 1,263.00         | 1,263.00            | 1,230.00           | 1,230.00        | .0%           |
| 21013000 446100 INS B & E  | 342.51         | 360.00           | 360.00              | 335.00             | 352.00          | 5.1%          |
| 21013000 551300 OUT EQUIP  | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21013000 761600 CIXFER OUT | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL DISASTER SERVICES    | 49,344.08      | 51,343.00        | 51,343.00           | 44,817.00          | 51,705.00       | 15.4%         |

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

P 24  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21014000 FIRE DEPARTMENT   |                |                  |                     |                    |                 |               |
| 21014000 111100 SALARIES   | 3,924,479.56   | 4,040,989.00     | 4,024,590.48        | 3,919,022.00       | 4,125,804.00    | 5.3%          |
| 21014000 111101 OT         | 167,385.75     | 145,000.00       | 147,385.75          | 147,385.00         | 155,000.00      | 5.2%          |
| 21014000 111102 CALL OUT   | 34,337.66      | 30,000.00        | 44,000.00           | 44,000.00          | 30,000.00       | -31.8%        |
| 21014000 111103 RETIR SETT | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21014000 111104 C/HV BUYOU | 128,992.67     | 179,868.00       | 179,868.00          | 125,000.00         | 179,868.00      | 43.9%         |
| 21014000 111105 LONGEVITY  | 107,920.00     | 110,120.00       | 110,120.00          | 104,460.00         | 114,500.00      | 9.6%          |
| 21014000 111106 SPECIAL OT | 29,458.22      | .00              | .00                 | .00                | .00             | .0%           |
| 21014000 111200 WAGE PD/FD | 51,269.76      | 52,708.00        | 52,708.00           | 52,708.00          | 55,010.00       | 4.4%          |
| 21014000 111201 CL OT      | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21014000 111500 PARTTIME   | 3,081.00       | 25,000.00        | 25,000.00           | 25,000.00          | .00             | -100.0%       |
| 21014000 212100 OPERS      | 8,014.77       | 11,134.00        | 11,146.77           | 11,134.00          | 12,745.00       | 14.5%         |
| 21014000 212200 BWC        | 97,025.92      | 137,326.00       | 137,326.00          | 133,365.00         | 143,549.00      | 7.6%          |
| 21014000 212300 OP&F       | 1,050,564.23   | 1,077,706.00     | 1,077,706.00        | 1,040,919.00       | 1,106,591.00    | 6.3%          |
| 21014000 212400 MED INS    | 615,337.22     | 1,089,800.00     | 1,088,135.00        | 956,061.00         | 1,156,343.00    | 20.9%         |
| 21014000 212500 LIFE INS   | 10,789.92      | 11,602.00        | 11,602.00           | 11,471.00          | 12,137.00       | 5.8%          |
| 21014000 212600 UNIFORMS   | 21,369.51      | 26,100.00        | 34,886.50           | 36,686.00          | 26,100.00       | -28.9%        |
| 21014000 212602 SAFETY     | 27,070.63      | 22,500.00        | 94,212.00           | 93,547.00          | 22,500.00       | -75.9%        |
| 21014000 212700 PAST PENS  | 43,451.52      | 43,452.00        | 43,452.00           | 43,452.00          | 43,452.00       | .0%           |
| 21014000 212900 MEDICARE   | 59,260.00      | 66,534.00        | 66,534.00           | 58,805.00          | 69,558.00       | 18.3%         |
| 21014000 213001 FITNESS    | 2,205.00       | 5,440.00         | 5,440.00            | 3,044.00           | 5,440.00        | 78.7%         |
| 21014000 311100 OFF SUPP   | 884.10         | 1,400.00         | 1,400.00            | 1,400.00           | 1,400.00        | .0%           |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND    | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-----------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21014000 311101 | 1,194.15       | 1,500.00         | 1,500.00            | 1,500.00           | 1,500.00        | .0%           |
| 21014000 311102 | 508.32         | 500.00           | 500.00              | 500.00             | 500.00          | .0%           |
| 21014000 321101 | 538.68         | 900.00           | 900.00              | 900.00             | 900.00          | .0%           |
| 21014000 321102 | 9,520.91       | 9,000.00         | 11,074.00           | 11,024.00          | 9,000.00        | -18.4%        |
| 21014000 321103 | 285.32         | 300.00           | 250.00              | 300.00             | 300.00          | .0%           |
| 21014000 321200 | 1,082.91       | 1,575.00         | 1,575.00            | 1,575.00           | 1,575.00        | .0%           |
| 21014000 321201 | 1,430.70       | 2,725.00         | 2,725.00            | 2,725.00           | 2,725.00        | .0%           |
| 21014000 321202 | 1,843.98       | 2,700.00         | 2,700.00            | 2,700.00           | 2,700.00        | .0%           |
| 21014000 321401 | 19,716.49      | 35,000.00        | 31,222.50           | 25,000.00          | 25,000.00       | .0%           |
| 21014000 321402 | 1,846.57       | 2,000.00         | .00                 | .00                | 1,000.00        | .0%           |
| 21014000 321500 | 3,006.07       | 3,500.00         | 2,273.37            | 2,273.00           | 3,500.00        | 54.0%         |
| 21014000 321501 | 1,977.61       | 3,500.00         | 6,759.00            | 6,759.00           | 3,500.00        | -48.2%        |
| 21014000 331100 | 8,662.36       | 5,780.00         | 5,780.00            | 5,780.00           | 4,700.00        | -18.7%        |
| 21014000 331101 | 10,380.00      | 10,444.00        | 10,444.00           | 10,444.00          | 10,444.00       | .0%           |
| 21014000 331200 | 75,089.84      | 60,000.00        | 61,725.00           | 61,725.00          | 60,000.00       | -2.8%         |
| 21014000 331300 | 12,003.06      | 16,000.00        | 16,085.65           | 16,085.00          | 16,000.00       | -.5%          |
| 21014000 331301 | 866.75         | 950.00           | 950.00              | 950.00             | 950.00          | .0%           |
| 21014000 331400 | 13,138.83      | 8,000.00         | 9,364.00            | 9,364.00           | 9,000.00        | -3.9%         |
| 21014000 332000 | 11,876.78      | 16,000.00        | 13,036.15           | 12,636.00          | 21,000.00       | 66.2%         |
| 21014000 332100 | 12,611.24      | 17,500.00        | 30,012.89           | 28,913.00          | 22,500.00       | -22.2%        |
| 21014000 332200 | 1,450.00       | 1,500.00         | 1,499.73            | 1,350.00           | 1,550.00        | 14.8%         |
| 21014000 332300 | 1,470.00       | 1,750.00         | 737.00              | 737.00             | 1,500.00        | 103.5%        |



PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21014000 441000 REG PERM   | 262.50         | 113.00           | 113.00              | 113.00             | 424.00          | 275.2%        |
| 21014000 441100 PROF SERV  | 8,704.40       | 10,000.00        | 5,267.60            | 5,007.00           | 10,000.00       | 99.7%         |
| 21014000 441101 CLEAN SER  | .00            | 1,000.00         | .00                 | .00                | 1,000.00        | .0%           |
| 21014000 441102 EXTERMIN   | 409.00         | 600.00           | 600.00              | 600.00             | 600.00          | .0%           |
| 21014000 441103 TRASH SERV | 2,689.00       | 2,712.00         | 2,712.00            | 2,712.00           | 2,712.00        | .0%           |
| 21014000 441106 EMA/HAZMAT | 2,000.00       | 2,000.00         | 2,000.00            | 2,000.00           | 2,000.00        | .0%           |
| 21014000 441500 COMP SERV  | 19,149.00      | 19,208.00        | 19,208.00           | 19,208.00          | 25,518.00       | 32.9%         |
| 21014000 441700 SOFTWARE   | 10,271.78      | 12,079.00        | 10,346.00           | 10,346.00          | 11,000.00       | 6.3%          |
| 21014000 442101 AEP        | 21,818.96      | 22,364.00        | 22,364.00           | 22,364.00          | 23,000.00       | 2.8%          |
| 21014000 442102 COLUMB GAS | 10,741.97      | 11,000.00        | 11,000.00           | 11,000.00          | 11,295.00       | 2.7%          |
| 21014000 442104 UT HWE     | 7,670.92       | 8,184.00         | 8,184.00            | 8,184.00           | 8,400.00        | 2.6%          |
| 21014000 442105 WTR/SWR    | 8,970.70       | 9,096.00         | 9,096.00            | 9,096.00           | 9,096.00        | .0%           |
| 21014000 443101 CO PHONE   | 4,004.65       | 4,020.00         | 4,020.00            | 4,020.00           | 4,020.00        | .0%           |
| 21014000 443102 POSTAGE    | 145.00         | 150.00           | 150.00              | 147.00             | 150.00          | 2.0%          |
| 21014000 443103 EXPRS MAIL | 195.54         | 200.00           | 400.00              | 200.00             | 200.00          | .0%           |
| 21014000 443104 CELLULAR   | 3,486.83       | 8,136.00         | 6,236.00            | 6,236.00           | 7,080.00        | 13.5%         |
| 21014000 443105 PAY/DATA   | 24,058.21      | 30,390.00        | 30,390.00           | 30,390.00          | 36,468.00       | 20.0%         |
| 21014000 446100 INS B & E  | 4,432.55       | 4,655.00         | 4,655.00            | 4,138.00           | 4,345.00        | 5.0%          |
| 21014000 446200 INS VEH    | 7,930.82       | 8,328.00         | 9,428.00            | 9,427.00           | 9,899.00        | 5.0%          |
| 21014000 447200 LEASE EQUI | .00            | .00              | 112.00              | 44.00              | .00             | -100.0%       |
| 21014000 448100 PER DEV    | 6,107.77       | 5,900.00         | 6,200.00            | 6,200.00           | 5,900.00        | -4.8%         |
| 21014000 448101 REG FEES   | 7,220.50       | 12,200.00        | 11,650.00           | 11,650.00          | 14,425.00       | 23.8%         |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21014000 448102 MEAL/ROOM  | 6,203.03       | 14,000.00        | 17,190.00           | 17,390.00          | 20,574.00       | 18.3%         |
| 21014000 448500 TAX PAY    | 281.62         | 300.00           | 708.00              | 689.00             | 708.00          | 2.8%          |
| 21014000 551300 OUT EQUIP  | 30,351.00      | .00              | 32,273.00           | 32,273.00          | .00             | -100.0%       |
| 21014000 551400 OUT IMPROV | 2,708.34       | .00              | .00                 | .00                | .00             | .0%           |
| 21014000 761600 CIXFER OUT | 10,145.00      | .00              | 8,470.00            | .00                | .00             | .0%           |
| TOTAL FIRE DEPARTMENT      | 6,773,357.10   | 7,464,438.00     | 7,589,398.39        | 7,224,133.00       | 7,668,655.00    | 6.2%          |

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

P 28  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21015000 DISPATCH CENTER   |                |                  |                     |                    |                 |               |
| 21015000 111100 SALARIES   | 549,820.37     | 576,691.00       | 576,691.00          | 566,769.00         | 572,267.00      | 1.0%          |
| 21015000 111101 OT         | 34,161.85      | 55,000.00        | 55,000.00           | 51,771.00          | 55,000.00       | 6.2%          |
| 21015000 111102 CALL OUT   | 2,253.73       | 6,500.00         | 6,500.00            | 4,143.00           | 6,500.00        | 56.9%         |
| 21015000 111103 RETIR SETT | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21015000 111104 C/HV BUYOU | 3,318.56       | 5,000.00         | 5,000.00            | 3,486.00           | 5,000.00        | 43.4%         |
| 21015000 212100 OPERS      | 81,723.04      | 89,697.00        | 89,697.00           | 86,963.00          | 89,043.00       | 2.4%          |
| 21015000 212200 BWC        | 12,878.48      | 19,371.00        | 19,371.00           | 18,815.00          | 19,164.00       | 1.9%          |
| 21015000 212400 MED INS    | 91,964.04      | 156,493.00       | 156,493.00          | 142,872.00         | 147,749.00      | 3.4%          |
| 21015000 212500 LIFE INS   | 1,940.40       | 2,046.00         | 2,046.00            | 2,046.00           | 2,046.00        | .0%           |
| 21015000 212900 MEDICARE   | 8,294.75       | 9,363.00         | 9,363.00            | 8,859.00           | 9,262.00        | 4.5%          |
| 21015000 311100 OFF SUPP   | 511.70         | 850.00           | 850.00              | 629.00             | 823.00          | 30.8%         |
| 21015000 311101 CONT OFF   | 233.83         | 660.00           | 660.00              | 280.00             | 500.00          | 78.6%         |
| 21015000 321200 JAN SUPP   | .00            | 20.00            | 20.00               | .00                | 30.00           | .0%           |
| 21015000 321500 MISC SUPP  | .00            | 120.00           | 120.00              | .00                | 100.00          | .0%           |
| 21015000 321501 SUPP SPEC  | 701.96         | .00              | .00                 | .00                | 795.00          | .0%           |
| 21015000 331100 R&M RADIO  | 1,163.04       | 53,328.00        | 53,328.00           | 53,328.00          | 54,192.00       | 1.6%          |
| 21015000 331101 RAD/MARCS  | 1,860.00       | 1,920.00         | 1,920.00            | 1,920.00           | 2,880.00        | 50.0%         |
| 21015000 331200 R&M VEH    | 143.66         | 1,150.00         | 1,150.00            | .00                | 1,150.00        | .0%           |
| 21015000 331300 R&M EQUIP  | .00            | 54,911.00        | 54,911.00           | 25,797.00          | 54,911.00       | 112.9%        |
| 21015000 332000 MISC TOOLS | 509.53         | 1,330.00         | 2,830.00            | 1,974.00           | 544.00          | -72.4%        |
| 21015000 332100 SMALL EQ   | 876.00         | 8,300.00         | 6,800.00            | 1,925.00           | 5,817.00        | 202.2%        |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21015000 441100 PROF SERV  | 997.50         | .00              | .00                 | .00                | .00             | .0%           |
| 21015000 441104 RNDOM TEST | .00            | 104.00           | 104.00              | .00                | 104.00          | .0%           |
| 21015000 441500 COMP SERV  | 13,369.00      | 7,437.00         | 7,437.00            | 7,437.00           | 8,584.00        | 15.4%         |
| 21015000 441700 SOFTWARE   | 25,910.33      | 26,755.00        | 26,755.00           | 26,755.00          | 27,865.00       | 4.1%          |
| 21015000 443101 CO PHONE   | 3,611.09       | 3,700.00         | 3,700.00            | 3,700.00           | 3,700.00        | .0%           |
| 21015000 443104 CELLULAR   | 381.37         | 480.00           | 517.99              | 430.00             | 480.00          | 11.6%         |
| 21015000 443105 PAY/DATA   | 68,761.19      | 86,880.00        | 86,880.00           | 86,880.00          | 104,880.00      | 20.7%         |
| 21015000 446100 INS B & E  | 24.43          | 26.00            | 26.00               | 14.00              | 15.00           | 7.1%          |
| 21015000 446200 INS VEH    | 2.00           | 3.00             | 3.00                | 2.00               | 3.00            | 50.0%         |
| 21015000 447200 LEASE EQUI | 7,200.00       | 7,200.00         | 7,200.00            | 7,200.00           | 7,200.00        | .0%           |
| 21015000 448100 PER DEV    | 237.00         | 800.00           | 918.00              | 914.00             | 840.00          | -8.1%         |
| 21015000 448101 REG FEES   | 125.00         | 5,476.00         | 5,358.00            | 744.00             | 4,466.00        | 500.3%        |
| 21015000 551300 OUT EQUIP  | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL DISPATCH CENTER      | 912,973.85     | 1,181,611.00     | 1,181,648.99        | 1,105,653.00       | 1,185,910.00    | 7.3%          |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND      |            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-------------------|------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21016000 N.E.A.T. |            |                |                  |                     |                    |                 |               |
| 21016000 111100   | SALARIES   | 45,180.96      | 45,906.00        | 45,946.00           | 45,946.00          | 46,972.00       | 2.2%          |
| 21016000 111101   | OT         | 524.92         | .00              | .00                 | .00                | .00             | .0%           |
| 21016000 111103   | RETIR SETT | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21016000 111105   | LONGEVITY  | 2,340.00       | 2,340.00         | 2,340.00            | 2,340.00           | 2,340.00        | .0%           |
| 21016000 212100   | OPERS      | 6,726.42       | 6,754.00         | 6,774.00            | 6,760.00           | 6,904.00        | 2.1%          |
| 21016000 212200   | BWC        | 1,049.47       | 1,468.00         | 1,468.00            | 1,458.00           | 1,500.00        | 2.9%          |
| 21016000 212400   | MED INS    | 11,424.00      | 14,507.00        | 14,447.00           | 13,357.00          | 14,573.00       | 9.1%          |
| 21016000 212500   | LIFE INS   | 44.16          | 93.00            | 93.00               | 90.00              | 93.00           | 3.3%          |
| 21016000 212900   | MEDICARE   | 687.01         | 710.00           | 710.00              | 695.00             | 725.00          | 4.3%          |
| 21016000 311100   | OFF SUPP   | 11.94          | 200.00           | 200.00              | 100.00             | 275.00          | 175.0%        |
| 21016000 311101   | CONT OFF   | 99.61          | 200.00           | 200.00              | 200.00             | 200.00          | .0%           |
| 21016000 311102   | PRINTING   | .00            | 600.00           | 600.00              | 250.00             | 600.00          | 140.0%        |
| 21016000 321401   | FUEL       | 325.78         | 1,325.00         | 1,325.00            | 400.00             | 900.00          | 125.0%        |
| 21016000 321500   | MISC SUPP  | .00            | 50.00            | 50.00               | 50.00              | 50.00           | .0%           |
| 21016000 331100   | R&M RADIO  | 44.16          | 155.00           | 155.00              | 75.00              | 155.00          | 106.7%        |
| 21016000 331101   | RAD/MARCS  | 120.00         | 120.00           | 120.00              | 120.00             | 120.00          | .0%           |
| 21016000 331200   | R&M VEH    | .00            | 300.00           | 300.00              | 150.00             | 300.00          | 100.0%        |
| 21016000 331301   | R&M OFF    | 244.44         | 350.00           | 350.00              | .00                | .00             | .0%           |
| 21016000 332000   | MISC TOOLS | .00            | 100.00           | 100.00              | 100.00             | 100.00          | .0%           |
| 21016000 332100   | SMALL EQ   | 2,222.02       | 1,500.00         | 1,500.00            | 1,000.00           | 500.00          | -50.0%        |
| 21016000 441500   | COMP SERV  | 7,162.00       | 10,442.00        | 10,442.00           | 10,442.00          | 10,365.00       | -.7%          |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21016000 441601 WEED ASSMT | 7,233.60       | 12,000.00        | 12,000.00           | 9,000.00           | 12,000.00       | 33.3%         |
| 21016000 441602 PROP ASSMT | 183.00         | 2,000.00         | 1,707.06            | 2,000.00           | 5,000.00        | 150.0%        |
| 21016000 441604 DEMO ASSMT | .00            | .00              | 10,100.00           | 10,000.00          | .00             | -100.0%       |
| 21016000 443101 CO PHONE   | 286.82         | 360.00           | 360.00              | 340.00             | 360.00          | 5.9%          |
| 21016000 443102 POSTAGE    | 165.86         | 2,000.00         | 2,000.00            | 250.00             | 1,000.00        | 300.0%        |
| 21016000 443104 CELLULAR   | 1,091.60       | 1,152.00         | 1,189.99            | 1,190.00           | 1,152.00        | -3.2%         |
| 21016000 446200 INS VEH    | 160.00         | 170.00           | 170.00              | 153.00             | 161.00          | 5.2%          |
| 21016000 448100 PER DEV    | 3.50           | .00              | .00                 | .00                | .00             | .0%           |
| 21016000 551300 OUT EQUIP  | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL N.E.A.T.             | 87,331.27      | 104,802.00       | 114,647.05          | 106,466.00         | 106,345.00      | -.1%          |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21017000 SAFETY DIRECTOR   |                |                  |                     |                    |                 |               |
| 21017000 111100 SALARIES   | .00            | .00              | 46,500.00           | 46,157.00          | 76,746.00       | 66.3%         |
| 21017000 212100 OPERS      | .00            | .00              | 6,500.00            | 6,462.00           | 10,745.00       | 66.3%         |
| 21017000 212200 BWC        | .00            | .00              | 1,400.00            | 1,385.00           | 2,302.00        | 66.2%         |
| 21017000 212400 MED INS    | .00            | .00              | 14,500.00           | 10,401.00          | 24,330.00       | 133.9%        |
| 21017000 212500 LIFE INS   | .00            | .00              | 60.00               | 55.00              | 93.00           | 69.1%         |
| 21017000 212900 MEDICARE   | .00            | .00              | 1,040.00            | 659.00             | 1,113.00        | 68.9%         |
| 21017000 311100 OFF SUPP   | .00            | .00              | 250.00              | 125.00             | 300.00          | 140.0%        |
| 21017000 311101 CONT OFF   | .00            | .00              | 200.00              | 200.00             | 400.00          | 100.0%        |
| 21017000 311102 PRINTING   | .00            | .00              | 50.00               | 40.00              | 60.00           | 50.0%         |
| 21017000 321500 MISC SUPP  | .00            | .00              | .00                 | .00                | 10,700.00       | .0%           |
| 21017000 331100 R&M RADIO  | .00            | .00              | 570.48              | 200.00             | 1,168.00        | 484.0%        |
| 21017000 331101 RAD/MARCS  | .00            | .00              | 750.00              | 660.00             | 1,680.00        | 154.5%        |
| 21017000 441100 PROF SERV  | .00            | .00              | 2,399.20            | 625.00             | 3,000.00        | 380.0%        |
| 21017000 441500 COMP SERV  | .00            | .00              | .00                 | .00                | 8,705.00        | .0%           |
| 21017000 443101 CO PHONE   | .00            | .00              | 450.00              | 450.00             | 1,380.00        | 206.7%        |
| 21017000 443102 POSTAGE    | .00            | .00              | 50.00               | 25.00              | 50.00           | 100.0%        |
| 21017000 443103 EXPRS MAIL | .00            | .00              | 75.00               | .00                | 75.00           | .0%           |
| 21017000 443104 CELLULAR   | .00            | .00              | .00                 | .00                | 1,200.00        | .0%           |
| 21017000 444100 TRANSPOR   | .00            | .00              | 1,326.00            | 934.00             | 1,000.00        | 7.1%          |
| 21017000 448100 PER DEV    | .00            | .00              | 240.00              | .00                | 550.00          | .0%           |
| 21017000 448101 REG FEES   | .00            | .00              | 1,905.00            | .00                | 2,000.00        | .0%           |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21017000 448102 MEAL REIMB | .00            | .00              | 1,976.00            | 828.00             | 2,000.00        | 141.5%        |
| TOTAL SAFETY DIRECTOR      | .00            | .00              | 80,241.68           | 69,206.00          | 149,597.00      | 116.2%        |



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

P 34  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND              | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|---------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21018000 HUMAN RESOURCES  |                |                  |                     |                    |                 |               |
| 21018000 111100 SALARIES  | 77,563.36      | 81,443.00        | 81,443.00           | 81,120.00          | 83,004.00       | 2.3%          |
| 21018000 212100 OPERS     | 10,858.87      | 11,403.00        | 11,403.00           | 11,357.00          | 11,621.00       | 2.3%          |
| 21018000 212200 BWC       | 1,690.38       | 2,444.00         | 2,444.00            | 2,438.00           | 2,490.00        | 2.1%          |
| 21018000 212400 MED INS   | 7,851.08       | 10,438.00        | 10,438.00           | 11,369.00          | 12,238.00       | 7.6%          |
| 21018000 212500 LIFE INS  | 44.16          | 93.00            | 93.00               | 93.00              | 93.00           | .0%           |
| 21018000 212900 MEDICARE  | 1,088.01       | 1,181.00         | 1,181.00            | 1,146.00           | 1,204.00        | 5.1%          |
| 21018000 311100 OFF SUPP  | 164.46         | 222.00           | 222.00              | 155.00             | 222.00          | 43.2%         |
| 21018000 311101 CONT OFF  | .00            | 150.00           | 150.00              | 40.00              | 150.00          | 275.0%        |
| 21018000 311102 OFF PRINT | 238.96         | 75.00            | 75.00               | 57.00              | 75.00           | 31.6%         |
| 21018000 321500 MISC SUPP | 37.90          | 50.00            | 50.00               | 40.00              | 50.00           | 25.0%         |
| 21018000 332100 SMALL EQ  | .00            | 650.00           | 650.00              | 559.00             | 1,500.00        | 168.3%        |
| 21018000 441100 PROF SERV | 27,831.00      | 36,400.00        | 36,400.00           | 31,384.00          | 18,200.00       | -42.0%        |
| 21018000 441500 COMP SERV | 6,277.00       | 7,899.00         | 7,899.00            | 7,899.00           | 8,397.00        | 6.3%          |
| 21018000 443101 CO PHONE  | 260.91         | 276.00           | 276.00              | 268.00             | 276.00          | 3.0%          |
| 21018000 443102 POSTAGE   | 20.88          | 200.00           | 200.00              | 67.00              | 150.00          | 123.9%        |
| 21018000 448100 PER DEV   | 152.50         | 650.00           | 650.00              | 633.00             | 675.00          | 6.6%          |
| 21018000 448101 REG FEES  | 849.00         | 1,800.00         | 1,800.00            | 1,016.00           | 1,800.00        | 77.2%         |
| 21018000 448102 MEAL/ROOM | 975.37         | 1,500.00         | 1,500.00            | 901.00             | 1,500.00        | 66.5%         |
| 21018000 448801 LUNCHES   | 1,197.60       | 4,000.00         | 4,000.00            | 1,398.00           | 4,000.00        | 186.1%        |
| 21018000 448802 AWARDS    | 2,636.38       | 5,000.00         | 5,000.00            | 1,716.00           | 5,105.00        | 197.5%        |
| TOTAL HUMAN RESOURCES     | 139,737.82     | 165,874.00       | 165,874.00          | 153,656.00         | 152,750.00      | -.6%          |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND |        | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |         |
|--------------|--------|----------------|------------------|---------------------|--------------------|-----------------|---------------|---------|
| 21019000     | WORC   |                |                  |                     |                    |                 |               |         |
| 21019000     | 111100 | SALARIES       | 47,194.40        | 50,819.00           | 14,376.00          | .00             | -100.0%       |         |
| 21019000     | 111105 | LONGEVITY      | .00              | 780.00              | 210.00             | .00             | -100.0%       |         |
| 21019000     | 212100 | OPERS          | 6,607.22         | 7,224.00            | 2,042.03           | .00             | -100.0%       |         |
| 21019000     | 212200 | BWC            | 1,034.32         | 1,596.00            | 447.00             | .00             | -100.0%       |         |
| 21019000     | 212400 | MED INS        | 5,236.00         | 9,009.00            | 3,941.07           | .00             | -100.0%       |         |
| 21019000     | 212500 | LIFE INS       | 44.16            | 93.00               | 38.75              | .00             | -100.0%       |         |
| 21019000     | 212600 | UNIFORMS       | 350.00           | 350.00              | 175.00             | .00             | -100.0%       |         |
| 21019000     | 212900 | MEDICARE       | 697.74           | 772.00              | 216.38             | .00             | -100.0%       |         |
| 21019000     | 311100 | OFF SUPP       | 944.00           | 950.00              | 695.00             | .00             | .0%           |         |
| 21019000     | 311101 | CONT OFF       | 610.93           | 840.00              | 840.00             | 258.00          | .00           | -100.0% |
| 21019000     | 321100 | CHEM SUPP      | 61.00            | 600.00              | 600.00             | .00             | .0%           |         |
| 21019000     | 321102 | FIRST AID      | 146.84           | 150.00              | 150.00             | .00             | .0%           |         |
| 21019000     | 321103 | PROP CHEM      | 82.48            | 100.00              | 100.00             | .00             | .0%           |         |
| 21019000     | 321200 | JAN SUPP       | 221.64           | 75.00               | 75.00              | .00             | .0%           |         |
| 21019000     | 321201 | JAN CHEMS      | 896.48           | 1,000.00            | 1,000.00           | .00             | .0%           |         |
| 21019000     | 321202 | JAN PAPER      | 778.43           | 800.00              | 800.00             | .00             | .0%           |         |
| 21019000     | 321302 | WORC FOOD      | 8,929.46         | 13,000.00           | 13,000.00          | 2,993.00        | .00           | -100.0% |
| 21019000     | 321500 | MISC SUPP      | 841.09           | 1,000.00            | 1,000.00           | .00             | .0%           |         |
| 21019000     | 331100 | R&M RADIO      | 88.32            | 150.00              | 150.00             | 89.00           | .00           | -100.0% |
| 21019000     | 331101 | RAD/MARCS      | 240.00           | 240.00              | 240.00             | 60.00           | .00           | -100.0% |
| 21019000     | 331300 | R&M EQUIP      | 81.24            | 500.00              | 500.00             | .00             | .00           | .0%     |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21019000 331301 R&M OFF    | .00            | 200.00           | 200.00              | .00                | .00             | .0%           |
| 21019000 331400 R&M B&G    | 724.37         | 1,000.00         | 1,000.00            | .00                | .00             | .0%           |
| 21019000 332000 MISC TOOLS | 1,658.83       | 1,200.00         | 1,200.00            | .00                | .00             | .0%           |
| 21019000 332100 SMALL EQ   | 1,968.26       | 5,000.00         | 5,000.00            | .00                | .00             | .0%           |
| 21019000 440901 TEMP AGENC | .00            | 240,312.00       | 206,930.32          | 61,132.00          | .00             | -100.0%       |
| 21019000 441100 PROF SERV  | 230,692.50     | .00              | .00                 | .00                | .00             | .0%           |
| 21019000 441101 CLEAN SER  | 305.00         | 405.00           | 405.00              | .00                | .00             | .0%           |
| 21019000 441103 TRASH SERV | 456.00         | 502.00           | 502.00              | 190.00             | .00             | -100.0%       |
| 21019000 441104 RNDOM TEST | .00            | 52.00            | 47.00               | .00                | .00             | .0%           |
| 21019000 441500 COMP SERV  | 11,452.00      | 11,590.00        | 11,590.00           | 11,590.00          | .00             | -100.0%       |
| 21019000 442101 AEP        | 4,473.81       | 4,500.00         | 4,500.00            | 1,251.00           | .00             | -100.0%       |
| 21019000 442102 COLUMB GAS | 1,612.64       | 2,140.00         | 2,140.00            | 719.00             | .00             | -100.0%       |
| 21019000 442105 WTR/SWR    | 2,465.30       | 3,000.00         | 3,000.00            | 1,922.00           | .00             | -100.0%       |
| 21019000 443101 CO PHONE   | 834.00         | 850.00           | 850.00              | 218.00             | .00             | -100.0%       |
| 21019000 443104 CELLULAR   | 1,200.00       | 1,200.00         | 1,200.00            | 400.00             | .00             | -100.0%       |
| 21019000 446100 INS B &E   | 1,021.15       | 1,230.00         | 1,230.00            | .00                | .00             | .0%           |
| 21019000 448100 PER DEV    | 3.50           | .00              | .00                 | .00                | .00             | .0%           |
| 21019000 448600 REFUNDS    | 83.00          | 200.00           | 460.00              | 460.00             | .00             | -100.0%       |
| 21019000 551300 OUT EQUIP  | 4,816.10       | .00              | .00                 | .00                | .00             | .0%           |
| 21019000 761600 CIXFER OUT | 183.90         | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL WORC                 | 339,036.11     | 363,429.00       | 280,849.82          | 102,730.00         | .00             | -100.0%       |

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

P 37  
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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21020000 SERVICE DIRECTOR  |                |                  |                     |                    |                 |               |
| 21020000 111100 SALARIES   | 147,039.22     | 149,511.00       | 79,511.00           | 88,487.00          | 50,781.00       | -42.6%        |
| 21020000 212100 OPERS      | 20,585.48      | 20,932.00        | 20,932.00           | 12,326.00          | 7,109.00        | -42.3%        |
| 21020000 212200 BWC        | 3,200.74       | 4,485.00         | 4,485.00            | 2,650.00           | 1,543.00        | -41.8%        |
| 21020000 212400 MED INS    | 11,499.00      | 19,671.00        | 19,671.00           | 13,868.00          | 6,119.00        | -55.9%        |
| 21020000 212500 LIFE INS   | 44.16          | 93.00            | 93.00               | 67.00              | 47.00           | -29.9%        |
| 21020000 212900 MEDICARE   | 2,110.99       | 2,168.00         | 2,168.00            | 1,262.00           | 746.00          | -40.9%        |
| 21020000 311100 OFF SUPP   | 488.19         | 600.00           | 600.00              | 320.00             | 300.00          | -6.3%         |
| 21020000 311101 CONT OFF   | 401.28         | 700.00           | 700.00              | 536.00             | 300.00          | -44.0%        |
| 21020000 311102 PRINTING   | 16.88          | 100.00           | 100.00              | 17.00              | 60.00           | 252.9%        |
| 21020000 321500 MISC SUPP  | 1,499.66       | 10,000.00        | 2,500.00            | 2,500.00           | 3,000.00        | 20.0%         |
| 21020000 331100 R&M RADIO  | 1,035.36       | 1,500.00         | 1,500.00            | 992.00             | .00             | -100.0%       |
| 21020000 331101 RAD/MARCS  | 1,230.00       | 1,200.00         | 1,200.00            | 630.00             | .00             | -100.0%       |
| 21020000 332100 SMALL EQ   | 1,128.57       | .00              | .00                 | .00                | .00             | .0%           |
| 21020000 441100 PROF SERV  | 9,267.34       | 25,000.00        | 25,427.61           | 25,428.00          | 25,000.00       | -1.7%         |
| 21020000 441103 TRASH SERV | 2,981.75       | 3,500.00         | 3,700.00            | 3,700.00           | 4,000.00        | 8.1%          |
| 21020000 441400 LEG/FIN SE | 1.28           | .00              | .00                 | .00                | .00             | .0%           |
| 21020000 441500 COMP SERV  | 6,425.00       | 8,137.00         | 8,137.00            | 8,137.00           | 8,521.00        | 4.7%          |
| 21020000 441700 SOFTWARE   | 379.27         | 400.00           | .00                 | .00                | 400.00          | .0%           |
| 21020000 443101 CO PHONE   | 1,210.50       | 1,260.00         | 1,260.00            | 847.00             | .00             | -100.0%       |
| 21020000 443102 POSTAGE    | 22.72          | 100.00           | 100.00              | 42.00              | 100.00          | 138.1%        |
| 21020000 443103 EXPRS MAIL | .00            | 150.00           | 150.00              | 50.00              | 150.00          | 200.0%        |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND              | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|---------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21020000 443104 CELLULAR  | .00            | .00              | 375.00              | 375.00             | 660.00          | 76.0%         |
| 21020000 444100 TRANSPOR  | 299.20         | 1,000.00         | 295.01              | 295.00             | 1,000.00        | 239.0%        |
| 21020000 448100 PER DEV   | 248.50         | 500.00           | 260.00              | 260.00             | 500.00          | 92.3%         |
| 21020000 448101 REG FEES  | 3,299.00       | 2,000.00         | 95.00               | 500.00             | 2,000.00        | 300.0%        |
| 21020000 448102 MEAL/ROOM | 3,217.28       | 2,000.00         | 1,747.38            | 1,513.00           | 2,000.00        | 32.2%         |
| 21020000 551300 OUT EQUIP | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL SERVICE DIRECTOR    | 217,631.37     | 255,007.00       | 175,007.00          | 164,802.00         | 114,336.00      | -30.6%        |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND                    | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|---------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21021000 ENGINEERING DEPARTMENT |                |                  |                     |                    |                 |               |
| 21021000 111100 SALARIES        | 422,810.97     | 421,826.00       | 415,956.10          | 392,169.00         | 435,161.00      | 11.0%         |
| 21021000 111101 OT              | 962.25         | 2,500.00         | 8,369.90            | 8,370.00           | 2,500.00        | -70.1%        |
| 21021000 111103 RETIR SETT      | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21021000 111105 LONGEVITY       | 5,720.00       | 4,940.00         | 4,940.00            | 3,840.00           | 3,120.00        | -18.8%        |
| 21021000 111300 TEMP PTIME      | 6,570.30       | 6,911.00         | 6,821.00            | 6,002.00           | 6,910.00        | 15.1%         |
| 21021000 212100 OPERS           | 61,040.52      | 61,065.00        | 61,065.00           | 57,660.00          | 62,677.00       | 8.7%          |
| 21021000 212200 BWC             | 9,522.01       | 13,269.00        | 13,269.00           | 12,254.00          | 13,493.00       | 10.1%         |
| 21021000 212400 MED INS         | 41,035.92      | 61,053.00        | 61,053.00           | 50,535.00          | 66,870.00       | 32.3%         |
| 21021000 212500 LIFE INS        | 301.76         | 651.00           | 651.00              | 622.00             | 683.00          | 9.8%          |
| 21021000 212600 UNIFORMS        | 1,177.62       | 1,050.00         | 1,050.00            | 1,050.00           | 1,400.00        | 33.3%         |
| 21021000 212602 SAFETY          | 205.00         | 250.00           | 340.00              | 250.00             | 300.00          | 20.0%         |
| 21021000 212900 MEDICARE        | 6,331.37       | 6,276.00         | 6,276.00            | 5,910.00           | 6,522.00        | 10.4%         |
| 21021000 311100 OFF SUPP        | 1,265.35       | 3,500.00         | 3,440.00            | 1,600.00           | 3,500.00        | 118.8%        |
| 21021000 311101 CONT OFF        | 1,149.22       | 1,434.00         | 1,494.20            | 1,434.00           | 1,500.00        | 4.6%          |
| 21021000 311102 PRINTING        | 1,832.73       | 750.00           | 750.00              | 100.00             | 500.00          | 400.0%        |
| 21021000 321102 FIRST AID       | .00            | 50.00            | 50.00               | 50.00              | 50.00           | .0%           |
| 21021000 321200 JAN SUPP        | 40.94          | 200.00           | 169.71              | 100.00             | 200.00          | 100.0%        |
| 21021000 321201 JAN CHEMS       | .00            | .00              | 30.29               | 31.00              | .00             | -100.0%       |
| 21021000 321401 FUEL            | 3,547.26       | 9,044.00         | 9,044.00            | 3,900.00           | 5,000.00        | 28.2%         |
| 21021000 321402 OIL/OTHER       | .00            | 30.00            | 30.00               | 30.00              | 30.00           | .0%           |
| 21021000 321500 MISC SUPP       | 137.03         | 1,250.00         | 1,050.00            | 200.00             | 1,000.00        | 400.0%        |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21021000 321501 SUPP SPEC  | .00            | 250.00           | 250.00              | 100.00             | 200.00          | 100.0%        |
| 21021000 331100 R&M RADIO  | 1,119.24       | 835.00           | 835.00              | 835.00             | 791.00          | -5.3%         |
| 21021000 331101 RAD/MARCS  | 1,800.00       | 1,800.00         | 1,800.00            | 1,800.00           | 1,680.00        | -6.7%         |
| 21021000 331200 R&M VEH    | 318.15         | 2,500.00         | 2,500.00            | 1,550.00           | 2,500.00        | 61.3%         |
| 21021000 331300 R&M EQUIP  | .00            | 500.00           | 500.00              | 100.00             | 500.00          | 400.0%        |
| 21021000 331301 R&M OFF    | 7,099.78       | 8,200.00         | 8,200.00            | 7,000.00           | 8,000.00        | 14.3%         |
| 21021000 332000 MISC TOOLS | 1,770.59       | 1,000.00         | 1,695.60            | 1,238.00           | 1,000.00        | -19.2%        |
| 21021000 332100 SMALL EQ   | 14,894.96      | 2,500.00         | 2,004.40            | 2,200.00           | 6,500.00        | 195.5%        |
| 21021000 332200 LEGAL MED  | 25.27          | 100.00           | 100.00              | .00                | 100.00          | .0%           |
| 21021000 441100 PROF SERV  | 31,422.29      | 75,000.00        | 80,299.80           | 60,000.00          | 75,000.00       | 25.0%         |
| 21021000 441104 RNDOM TEST | 247.00         | 500.00           | 500.00              | 55.00              | 250.00          | 354.5%        |
| 21021000 441500 COMP SERV  | 12,470.00      | 13,358.00        | 13,358.00           | 13,358.00          | 14,884.00       | 11.4%         |
| 21021000 441700 SOFTWARE   | 20,382.90      | 18,500.00        | 18,500.00           | 18,500.00          | 25,848.00       | 39.7%         |
| 21021000 443101 CO PHONE   | 2,475.26       | 2,510.00         | 2,510.00            | 2,510.00           | 2,510.00        | .0%           |
| 21021000 443102 POSTAGE    | 884.01         | 1,000.00         | 1,000.00            | 875.00             | 1,000.00        | 14.3%         |
| 21021000 443103 EXPRS MAIL | .00            | 200.00           | 200.00              | .00                | 200.00          | .0%           |
| 21021000 443104 CELLULAR   | 5,696.21       | 6,240.00         | 6,240.00            | 6,240.00           | 7,560.00        | 21.2%         |
| 21021000 445100 ADVERTIS   | .00            | 1,000.00         | 1,000.00            | 200.00             | 1,000.00        | 400.0%        |
| 21021000 445101 LEGALS     | 140.48         | 200.00           | 200.00              | 200.00             | 200.00          | .0%           |
| 21021000 446100 INS B & E  | 30.62          | 103.00           | 103.00              | 103.00             | 109.00          | 5.8%          |
| 21021000 446200 INS VEH    | 580.00         | 964.00           | 964.00              | 964.00             | 1,013.00        | 5.1%          |
| 21021000 448100 PER DEV    | 201.50         | 1,000.00         | 1,000.00            | 300.00             | 1,000.00        | 233.3%        |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND                 | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21021000 448101 REG FEES     | 3,579.00       | 7,000.00         | 8,100.00            | 7,330.00           | 7,000.00        | -4.5%         |
| 21021000 448102 MEAL/ROOM    | 95.50          | 500.00           | 1,100.00            | 700.00             | 1,000.00        | 42.9%         |
| 21021000 448900 BAD DEBT     | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21021000 551300 OUT EQUIP    | .00            | .00              | 55,000.00           | 55,000.00          | .00             | -100.0%       |
| 21021000 761600 CIXFER OUT   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL ENGINEERING DEPARTMENT | 668,883.01     | 741,809.00       | 803,809.00          | 727,265.00         | 771,261.00      | 6.0%          |



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

P 42  
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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND              | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|---------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21022000 PUBLIC BUILDING  |                |                  |                     |                    |                 |               |
| 21022000 111100 SALARIES  | 46,491.29      | 48,222.00        | 48,222.00           | 48,222.00          | 49,611.00       | 2.9%          |
| 21022000 111101 OT        | 206.96         | .00              | .00                 | .00                | .00             | .0%           |
| 21022000 111102 CALL OUT  | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21022000 111500 PARTTIME  | 6,808.19       | .00              | .00                 | .00                | .00             | .0%           |
| 21022000 212100 OPERS     | 7,490.90       | 6,751.00         | 6,751.00            | 6,752.00           | 6,945.00        | 2.9%          |
| 21022000 212200 BWC       | 1,167.10       | 1,472.00         | 1,472.00            | 1,464.00           | 1,514.00        | 3.4%          |
| 21022000 212400 MED INS   | 3,745.96       | 5,940.00         | 5,826.00            | 5,545.00           | 5,940.00        | 7.1%          |
| 21022000 212500 LIFE INS  | 44.16          | 93.00            | 93.00               | 93.00              | 93.00           | .0%           |
| 21022000 212600 UNIFORMS  | 319.01         | 275.00           | 275.00              | 275.00             | 275.00          | .0%           |
| 21022000 212601 OUTWEAR   | .00            | .00              | 114.00              | 114.00             | .00             | -100.0%       |
| 21022000 212900 MEDICARE  | 751.29         | 712.00           | 712.00              | 684.00             | 732.00          | 7.0%          |
| 21022000 311100 OFF SUPP  | 202.95         | 257.00           | 7.00                | 4.00               | 160.00          | 3900.0%       |
| 21022000 311101 CONT OFF  | .00            | .00              | 313.69              | 313.00             | 350.00          | 11.8%         |
| 21022000 321102 FIRST AID | 201.93         | 1,010.00         | 946.31              | 676.00             | 300.00          | -55.6%        |
| 21022000 321103 PROP CHEM | 94.88          | 200.00           | 300.00              | 110.00             | 200.00          | 81.8%         |
| 21022000 321200 JAN SUPP  | 48.85          | 400.00           | 475.00              | 100.00             | 150.00          | 50.0%         |
| 21022000 321201 JAN CHEMS | 2,536.12       | 3,500.00         | 4,500.00            | 4,500.00           | 5,500.00        | 22.2%         |
| 21022000 321202 JAN PAPER | 2,925.98       | 5,000.00         | 5,800.00            | 5,800.00           | 6,800.00        | 17.2%         |
| 21022000 321401 FUEL      | 601.10         | 2,000.00         | 2,000.00            | 1,900.00           | 2,000.00        | 5.3%          |
| 21022000 321402 OIL/OTHER | 70.32          | 200.00           | 200.00              | 150.00             | 200.00          | 33.3%         |
| 21022000 321500 MISC SUPP | 5,291.89       | 5,000.00         | 6,000.00            | 6,000.00           | 11,000.00       | 83.3%         |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21022000 321501 SUPP SPEC  | 4,041.37       | 5,500.00         | 5,500.00            | 2,443.00           | .00             | -100.0%       |
| 21022000 331200 R&M VEH    | 60.57          | 600.00           | 600.00              | 150.00             | 600.00          | 300.0%        |
| 21022000 331300 R&M EQUIP  | 20,763.29      | 50,000.00        | 50,468.00           | 50,468.00          | 57,000.00       | 12.9%         |
| 21022000 331302 R&M NL EQ  | 221.13         | 600.00           | 600.00              | 400.00             | 500.00          | 25.0%         |
| 21022000 331400 R&M B&G    | 12,001.51      | 45,000.00        | 69,806.39           | 38,500.00          | 45,000.00       | 16.9%         |
| 21022000 331401 R&M SCAPE  | .00            | 2,000.00         | 18,990.00           | 18,990.00          | .00             | -100.0%       |
| 21022000 332000 MISC TOOLS | 620.98         | 2,000.00         | 3,319.00            | 1,500.00           | 2,000.00        | 33.3%         |
| 21022000 332100 SMALL EQ   | 3,293.58       | 9,500.00         | 14,500.00           | 5,200.00           | 6,000.00        | 15.4%         |
| 21022000 441000 REG PERM   | 213.00         | 213.00           | 213.00              | 213.00             | 213.00          | .0%           |
| 21022000 441100 PROF SERV  | 3,176.68       | 18,000.00        | 14,100.00           | 10,606.00          | 2,000.00        | -81.1%        |
| 21022000 441101 INSP SERV  | 19,460.50      | 36,000.00        | 40,305.00           | 40,305.00          | 41,000.00       | 1.7%          |
| 21022000 441102 EXTERMIN   | 552.00         | 800.00           | 802.00              | 777.00             | 1,100.00        | 41.6%         |
| 21022000 441103 TRASH SERV | 4,934.00       | 8,640.00         | 8,952.00            | 6,530.00           | 10,000.00       | 53.1%         |
| 21022000 442101 AEP        | 99,892.25      | 123,600.00       | 117,795.13          | 100,000.00         | 108,000.00      | 8.0%          |
| 21022000 442102 COLUMB GAS | 8,242.62       | 19,100.00        | 20,521.41           | 16,000.00          | 17,500.00       | 9.4%          |
| 21022000 442105 WTR/SWR    | 5,728.28       | 6,000.00         | 7,826.81            | 7,100.00           | 8,000.00        | 12.7%         |
| 21022000 442205 OUT W/S    | .00            | .00              | 121.08              | 121.00             | 2,000.00        | 1552.9%       |
| 21022000 443101 CO PHONE   | 368.34         | 384.00           | 1,016.33            | 384.00             | 384.00          | .0%           |
| 21022000 443104 CELLULAR   | 576.00         | 576.00           | 576.00              | 576.00             | 576.00          | .0%           |
| 21022000 446100 INS B & E  | 16,312.32      | 18,313.00        | 19,543.00           | 16,844.00          | 18,900.00       | 12.2%         |
| 21022000 446200 INS VEH    | 160.00         | 168.00           | 198.00              | 198.00             | 210.00          | 6.1%          |
| 21022000 448100 PER DEV    | 3.50           | .00              | .00                 | .00                | 22.00           | .0%           |

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

P 44  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21022000 448500 TAX PAY    | .00            | .00              | 54.00               | 54.00              | .00             | -100.0%       |
| 21022000 551300 OUT EQUIP  | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21022000 551400 OUT IMPROV | 15,000.00      | .00              | .00                 | .00                | .00             | .0%           |
| 21022000 761600 CIXFER OUT | 20,000.00      | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL PUBLIC BUILDING      | 314,620.80     | 428,026.00       | 479,814.15          | 400,061.00         | 412,775.00      | 3.2%          |

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

P 45  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21030000 HEALTH DEPARTMENT |                |                  |                     |                    |                 |               |
| 21030000 212900 MEDICARE   | .66            | .00              | .00                 | .00                | .00             | .0%           |
| 21030000 331300 R&M EQUIP  | 55.00          | .00              | .00                 | .00                | .00             | .0%           |
| 21030000 331301 R&M OFF    | 58.79          | .00              | .00                 | .00                | .00             | .0%           |
| 21030000 441700 SOFTWARE   | 114.45         | .00              | .00                 | .00                | .00             | .0%           |
| 21030000 443104 CELLULAR   | -81.45         | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL HEALTH DEPARTMENT    | 147.45         | .00              | .00                 | .00                | .00             | .0%           |

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

P 46  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND    |            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-----------------|------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21032000 ZONING |            |                |                  |                     |                    |                 |               |
| 21032000 111100 | SALARIES   | 80,518.20      | 132,113.00       | 168,556.00          | 162,767.00         | 190,890.00      | 17.3%         |
| 21032000 111101 | OT         | .00            | 1,220.00         | 1,067.00            | 848.00             | 3,000.00        | 253.8%        |
| 21032000 111103 | RETIR SETT | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21032000 111105 | LONGEVITY  | 2,340.00       | 2,340.00         | 2,910.00            | 2,880.00           | 3,120.00        | 8.3%          |
| 21032000 212100 | OPERS      | 11,600.15      | 18,994.00        | 24,175.97           | 23,310.00          | 27,161.00       | 16.5%         |
| 21032000 212200 | BWC        | 1,806.76       | 4,759.00         | 5,908.73            | 5,003.00           | 5,820.00        | 16.3%         |
| 21032000 212400 | MED INS    | 5,429.20       | 13,622.00        | 18,689.93           | 16,517.00          | 22,631.00       | 37.0%         |
| 21032000 212500 | LIFE INS   | 44.16          | 186.00           | 243.25              | 242.00             | 279.00          | 15.3%         |
| 21032000 212600 | UNIFORMS   | .00            | .00              | 175.00              | 175.00             | .00             | -100.0%       |
| 21032000 212601 | OUTWEAR    | .00            | .00              | 150.00              | 140.00             | 150.00          | 7.1%          |
| 21032000 212900 | MEDICARE   | 1,191.56       | 1,967.00         | 2,522.62            | 2,401.00           | 2,813.00        | 17.2%         |
| 21032000 311100 | OFF SUPP   | .00            | 150.00           | 845.00              | 98.00              | 845.00          | 762.2%        |
| 21032000 311101 | CONT OFF   | 295.84         | 150.00           | 712.24              | 155.00             | 712.00          | 359.4%        |
| 21032000 311102 | PRINTING   | 96.88          | 200.00           | 200.00              | 114.00             | 200.00          | 75.4%         |
| 21032000 321401 | FUEL       | 428.30         | 1,300.00         | 1,300.00            | 600.00             | 1,300.00        | 116.7%        |
| 21032000 321500 | MISC SUPP  | .00            | 50.00            | 50.00               | .00                | 50.00           | .0%           |
| 21032000 331100 | R&M RADIO  | 44.16          | 45.00            | 45.00               | 45.00              | 100.00          | 122.2%        |
| 21032000 331101 | RAD/MARCS  | 120.00         | 240.00           | 240.00              | 240.00             | 240.00          | .0%           |
| 21032000 331200 | R&M VEH    | 316.57         | 300.00           | 300.00              | 300.00             | 300.00          | .0%           |
| 21032000 331301 | R&M OFF    | 41.74          | .00              | 500.00              | 500.00             | 500.00          | .0%           |
| 21032000 332000 | MISC TOOLS | 31.00          | 100.00           | 700.00              | 476.00             | 500.00          | 5.0%          |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21032000 332100 SMALL EQ   | 2,065.12       | 1,500.00         | 3,400.00            | 1,996.00           | 1,100.00        | -44.9%        |
| 21032000 441100 PROF SERV  | 878.00         | 2,500.00         | 500.00              | .00                | 500.00          | .0%           |
| 21032000 441104 RNDOM TEST | 192.00         | .00              | .00                 | .00                | .00             | .0%           |
| 21032000 441400 LEGAL SER  | .00            | .00              | 20.00               | 20.00              | .00             | -100.0%       |
| 21032000 441500 COMP SERV  | 7,014.00       | 9,086.00         | 20,676.00           | 9,086.00           | 12,669.00       | 39.4%         |
| 21032000 443101 CO PHONE   | 551.47         | 706.00           | 706.00              | 667.00             | 706.00          | 5.8%          |
| 21032000 443102 POSTAGE    | 80.88          | 180.00           | 280.00              | 280.00             | 280.00          | .0%           |
| 21032000 443104 CELLULAR   | .00            | .00              | 200.00              | 200.00             | .00             | -100.0%       |
| 21032000 446200 INS VEH    | 370.00         | 486.00           | 486.00              | 386.00             | 511.00          | 32.4%         |
| 21032000 448100 PER DEV    | 298.50         | 500.00           | 720.00              | 720.00             | 900.00          | 25.0%         |
| 21032000 448101 REG FEES   | .00            | 1,000.00         | 850.00              | 650.00             | 1,500.00        | 130.8%        |
| 21032000 448102 MEAL/ROOM  | .00            | 2,000.00         | 1,030.00            | 208.00             | 2,000.00        | 861.5%        |
| 21032000 448900 BAD DEBT   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21032000 551300 OUT EQUIP  | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL ZONING               | 115,754.49     | 195,694.00       | 258,158.74          | 231,024.00         | 280,777.00      | 21.5%         |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21034000 PARKS DEPARTMENT  |                |                  |                     |                    |                 |               |
| 21034000 111100 SALARIES   | 224,730.54     | 237,111.00       | 237,111.00          | 238,568.00         | 244,899.00      | 2.7%          |
| 21034000 111101 OT         | 2,331.80       | 3,700.00         | 3,700.00            | 3,700.00           | 3,800.00        | 2.7%          |
| 21034000 111102 CALLOUT    | 888.76         | 600.00           | 600.00              | 600.00             | 700.00          | 16.7%         |
| 21034000 111103 RETIR SETT | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21034000 111105 LONGEVITY  | 2,988.00       | 3,068.00         | 3,068.00            | 3,408.00           | 3,588.00        | 5.3%          |
| 21034000 111300 TEMP PTIME | 42,828.99      | 45,000.00        | 45,000.00           | 61,681.00          | 50,000.00       | -18.9%        |
| 21034000 212100 OPERS      | 38,317.66      | 40,527.00        | 40,527.00           | 43,109.00          | 42,419.00       | -1.6%         |
| 21034000 212200 BWC        | 6,017.26       | 8,758.00         | 8,758.00            | 9,322.00           | 9,166.00        | -1.7%         |
| 21034000 212400 MED INS    | 37,193.50      | 64,888.00        | 64,762.00           | 55,429.00          | 75,595.00       | 36.4%         |
| 21034000 212500 LIFE INS   | 218.64         | 485.00           | 485.00              | 485.00             | 484.00          | -.2%          |
| 21034000 212600 UNIFORMS   | 2,029.08       | 1,750.00         | 1,750.00            | 1,820.00           | 1,820.00        | .0%           |
| 21034000 212602 SAFETY     | 468.40         | 600.00           | 726.00              | 1,100.00           | 800.00          | -27.3%        |
| 21034000 212900 MEDICARE   | 3,919.35       | 4,234.00         | 4,234.00            | 4,533.00           | 4,461.00        | -1.6%         |
| 21034000 311100 OFF SUPP   | 60.20          | 100.00           | 100.00              | 100.00             | 100.00          | .0%           |
| 21034000 311101 CONT OFF   | 12.92          | 100.00           | 100.00              | 100.00             | 100.00          | .0%           |
| 21034000 321102 FIRST AID  | 42.82          | 50.00            | 50.00               | 50.00              | 50.00           | .0%           |
| 21034000 321103 PROP CHEM  | 6,131.50       | 3,500.00         | 3,500.00            | 2,100.00           | 3,500.00        | 66.7%         |
| 21034000 321200 JAN SUPP   | 179.04         | 350.00           | 350.00              | 350.00             | 350.00          | .0%           |
| 21034000 321201 JAN CHEMS  | 1,610.30       | 1,700.00         | 1,700.00            | 1,400.00           | 1,700.00        | 21.4%         |
| 21034000 321202 JAN PAPER  | 3,058.24       | 3,200.00         | 3,200.00            | 3,000.00           | 3,200.00        | 6.7%          |
| 21034000 321401 FUEL       | 9,535.35       | 16,000.00        | 16,000.00           | 13,595.00          | 17,839.00       | 31.2%         |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21034000 321402 OIL/OTHER  | 505.51         | 1,000.00         | 1,000.00            | 1,000.00           | 1,000.00        | .0%           |
| 21034000 321500 MISC SUPP  | 3,193.98       | 2,000.00         | 2,686.75            | 2,700.00           | 2,500.00        | -7.4%         |
| 21034000 321501 SUPP SPEC  | 758.00         | 2,000.00         | 2,000.00            | 800.00             | 2,000.00        | 150.0%        |
| 21034000 321502 R-O-W TREE | .00            | 300.00           | 236.00              | .00                | 300.00          | .0%           |
| 21034000 331100 R&M RADIO  | 244.80         | 285.00           | 285.00              | 285.00             | 528.00          | 85.3%         |
| 21034000 331101 RAD/MARCS  | 480.00         | 480.00           | 480.00              | 480.00             | 840.00          | 75.0%         |
| 21034000 331200 R&M VEH    | 5,107.72       | 6,000.00         | 6,000.00            | 6,000.00           | 6,000.00        | .0%           |
| 21034000 331300 R&M EQUIP  | 599.37         | 2,000.00         | 2,000.00            | 2,000.00           | 2,000.00        | .0%           |
| 21034000 331302 R&M NL EQ  | 18,950.56      | 12,000.00        | 21,200.00           | 20,000.00          | 14,000.00       | -30.0%        |
| 21034000 331400 R&M B&G    | 36,062.19      | 42,000.00        | 36,926.87           | 21,000.00          | 42,000.00       | 100.0%        |
| 21034000 331401 R&M SCAPE  | 6,262.85       | 3,000.00         | 2,500.00            | 432.00             | 2,000.00        | 363.0%        |
| 21034000 331600 R&M STREET | .00            | 10,000.00        | 10,000.00           | .00                | .00             | .0%           |
| 21034000 332000 MISC TOOLS | 4,050.82       | 2,500.00         | 3,000.00            | 3,000.00           | 2,800.00        | -6.7%         |
| 21034000 332100 SMALL EQ   | 8,122.83       | 10,000.00        | 9,500.00            | 8,500.00           | 10,000.00       | 17.6%         |
| 21034000 440901 TEMP AGENC | .00            | .00              | .00                 | .00                | 70,000.00       | .0%           |
| 21034000 441100 PROF SERV  | 7,700.00       | 8,000.00         | 4,992.00            | 153.00             | 108,000.00      | .0%           |
| 21034000 441103 TRASH SERV | 3,507.00       | 4,280.00         | 4,280.00            | 4,280.00           | 4,400.00        | 2.8%          |
| 21034000 441104 RNDOM TEST | 580.00         | 900.00           | 938.25              | 938.00             | 1,042.00        | 11.1%         |
| 21034000 442101 AEP        | 2,794.86       | 2,815.00         | 2,815.00            | 2,394.00           | 2,394.00        | .0%           |
| 21034000 442102 COLUMB GAS | 1,048.75       | 883.00           | 1,383.00            | 1,345.00           | 1,437.00        | 6.8%          |
| 21034000 442201 OUT AEP    | 16,965.27      | 21,590.00        | 21,590.00           | 18,700.00          | 18,700.00       | .0%           |
| 21034000 442205 OUT W/S    | 6,863.59       | 6,150.00         | 7,000.00            | 7,000.00           | 7,000.00        | .0%           |



PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21034000 443101 CO PHONE   | 140.34         | 140.00           | 146.00              | 146.00             | 146.00          | .0%           |
| 21034000 443102 POSTAGE    | .00            | 10.00            | 10.00               | 10.00              | 10.00           | .0%           |
| 21034000 443104 CELLULAR   | 691.20         | 634.00           | 715.00              | 715.00             | 720.00          | .7%           |
| 21034000 446100 INS B & E  | 1,844.10       | 2,040.00         | 2,040.00            | 1,562.00           | 1,641.00        | 5.1%          |
| 21034000 446200 INS VEH    | 2,557.82       | 2,650.00         | 2,714.00            | 2,714.00           | 2,800.00        | 3.2%          |
| 21034000 447200 LEASE EQUI | .00            | 1,000.00         | 1,000.00            | .00                | 1,000.00        | .0%           |
| 21034000 448100 PER DEV    | 52.50          | 50.00            | 50.00               | 35.00              | 200.00          | 471.4%        |
| 21034000 448101 REG FEES   | 140.00         | 1,500.00         | 1,500.00            | 85.00              | 1,500.00        | 1664.7%       |
| 21034000 448500 TAX PAY    | .00            | .00              | 1,008.00            | 1,008.00           | 1,008.00        | .0%           |
| 21034000 448800 MISC       | 8,370.93       | 7,800.00         | 7,800.00            | 7,800.00           | 5,300.00        | -32.1%        |
| 21034000 449000 CLAIMS     | .00            | 500.00           | 500.00              | 500.00             | 500.00          | .0%           |
| 21034000 551200 OUT BLDG   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21034000 551300 OUT EQUIP  | 169,437.07     | .00              | 171,000.00          | 171,000.00         | .00             | -100.0%       |
| 21034000 551400 OUT IMPROV | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21034000 761600 CIXFERS OU | 62.93          | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL PARKS DEPARTMENT     | 689,657.34     | 590,228.00       | 765,016.87          | 731,032.00         | 778,337.00      | 6.5%          |

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

P 51  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND                  | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21035000 RESERVOIR RECREATION |                |                  |                     |                    |                 |               |
| 21035000 331300 R&M EQUIP     | 745.80         | 1,200.00         | 1,200.00            | 1,190.00           | 1,200.00        | .8%           |
| 21035000 331302 R&M NL EQ     | 202.93         | 500.00           | 500.00              | 250.00             | 500.00          | 100.0%        |
| 21035000 331400 R&M B&G       | 25.12          | 100.00           | 100.00              | .00                | 100.00          | .0%           |
| 21035000 441100 PROF SERV     | 900.00         | 1,000.00         | 1,000.00            | 1,000.00           | 1,000.00        | .0%           |
| 21035000 442204 OUT HWE       | 785.92         | 936.00           | 936.00              | 936.00             | 1,140.00        | 21.8%         |
| 21035000 446100 INS B & E     | 27.28          | 30.00            | 30.00               | 27.00              | 32.00           | 18.5%         |
| 21035000 447200 LEASE EQUI    | 855.00         | 1,300.00         | 1,300.00            | 1,140.00           | 1,300.00        | 14.0%         |
| 21035000 551300 OUT EQUIP     | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21035000 761600 CIXFER OUT    | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL RESERVOIR RECREATION    | 3,542.05       | 5,066.00         | 5,066.00            | 4,543.00           | 5,272.00        | 16.0%         |

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

P 52  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND                    | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|---------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21042000 RECREATION MAINTENANCE |                |                  |                     |                    |                 |               |
| 21042000 321103 PROP CHEM       | 3,442.45       | 10,000.00        | 13,584.90           | 13,577.00          | 1,000.00        | -92.6%        |
| 21042000 321201 JAN CHEMS       | 49.93          | 200.00           | 350.00              | 200.00             | 1,000.00        | 400.0%        |
| 21042000 321202 JAN PAPER       | .00            | .00              | 850.00              | 800.00             | 1,000.00        | 25.0%         |
| 21042000 321401 FUEL            | 763.14         | 1,000.00         | 1,500.00            | 1,530.00           | 2,500.00        | 63.4%         |
| 21042000 321500 MISC SUPP       | .00            | .00              | 1,020.00            | 163.00             | 200.00          | 22.7%         |
| 21042000 321501 SUPP SPEC       | 3,614.39       | 4,000.00         | 6,830.00            | 6,420.00           | 8,000.00        | 24.6%         |
| 21042000 331200 R&M VEH         | 627.82         | .00              | 500.00              | 444.00             | 500.00          | 12.6%         |
| 21042000 331300 R&M EQUIP       | .00            | 2,000.00         | 2,500.00            | 1,490.00           | 1,500.00        | .7%           |
| 21042000 331302 R&M NL EQ       | 1,293.82       | 2,000.00         | 5,650.00            | 2,047.00           | 2,000.00        | -2.3%         |
| 21042000 331400 R&M B&G         | 24,141.56      | 25,000.00        | 22,000.00           | 12,889.00          | 18,000.00       | 39.7%         |
| 21042000 331401 R&M SCAPE       | .00            | 5,000.00         | 5,000.00            | 1,488.00           | 1,000.00        | -32.8%        |
| 21042000 331600 R&M STREET      | .00            | 11,000.00        | 6,000.00            | .00                | 2,000.00        | .0%           |
| 21042000 332000 MISC TOOLS      | .00            | 2,500.00         | 2,500.00            | 2,496.00           | 2,000.00        | -19.9%        |
| 21042000 332100 SMALL EQ        | 875.95         | 2,600.00         | 2,600.00            | 2,600.00           | 2,000.00        | -23.1%        |
| 21042000 440901 TEMP AGENC      | .00            | 69,835.00        | 69,835.00           | 51,045.00          | 39,000.00       | -23.6%        |
| 21042000 441100 PROF SERV       | 67,168.35      | 15,000.00        | 13,000.00           | 105.00             | 16,000.00       | .0%           |
| 21042000 442205 OUT W/S         | .00            | 12,260.00        | 12,260.00           | 12,237.00          | 12,000.00       | -1.9%         |
| 21042000 551400 OUT IMPROV      | 23,309.19      | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL RECREATION MAINTENANCE    | 125,286.60     | 162,395.00       | 165,979.90          | 109,531.00         | 109,700.00      | .2%           |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND                  | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21044400 RECREATION FUNCTIONS |                |                  |                     |                    |                 |               |
| 21044400 111100 SALARIES      | 177,686.95     | 195,017.00       | 195,017.00          | 195,028.00         | 239,014.00      | 22.6%         |
| 21044400 111101 OT            | 11,688.97      | 1,000.00         | 1,304.00            | 1,304.00           | 5,000.00        | 283.4%        |
| 21044400 111105 LONGEVITY     | 2,080.00       | 2,080.00         | 2,100.00            | 2,100.00           | 2,080.00        | -1.0%         |
| 21044400 111300 TEMP PTIME    | 55,723.10      | 65,000.00        | 65,000.00           | 60,160.00          | 70,000.00       | 16.4%         |
| 21044400 111500 PARTTIME      | 13,912.95      | 30,701.00        | 30,701.00           | 17,683.00          | 19,768.00       | 11.8%         |
| 21044400 212100 OPERS         | 35,265.57      | 41,132.00        | 41,132.00           | 38,678.00          | 47,021.00       | 21.6%         |
| 21044400 212200 BWC           | 5,772.34       | 8,880.00         | 8,880.00            | 8,384.00           | 10,244.00       | 22.2%         |
| 21044400 212400 MED INS       | 23,022.32      | 47,369.00        | 47,369.00           | 33,685.00          | 52,074.00       | 54.6%         |
| 21044400 212500 LIFE INS      | 169.28         | 372.00           | 372.00              | 359.00             | 457.00          | 27.3%         |
| 21044400 212600 UNIFORMS      | 565.20         | 1,000.00         | 1,608.00            | 1,528.00           | 2,000.00        | 30.9%         |
| 21044400 212800 UNEMPLOY      | .00            | 2,500.00         | 6,818.00            | .00                | .00             | .0%           |
| 21044400 212900 MEDICARE      | 3,730.23       | 4,300.00         | 4,300.00            | 4,052.00           | 4,952.00        | 22.2%         |
| 21044400 311100 OFF SUPP      | 553.70         | 400.00           | 830.00              | 826.00             | 750.00          | -9.2%         |
| 21044400 311101 CONT OFF      | 632.27         | 600.00           | 875.00              | 769.00             | 650.00          | -15.5%        |
| 21044400 311102 PRINTING      | 96.88          | 100.00           | 100.00              | .00                | 100.00          | .0%           |
| 21044400 320902 CONS PLEX     | 32,940.81      | 35,000.00        | 28,831.25           | 29,034.00          | 33,000.00       | 13.7%         |
| 21044400 320903 CONC CUBE     | 23,905.75      | 29,000.00        | 28,800.00           | 22,506.00          | 26,000.00       | 15.5%         |
| 21044400 320904 PRO SHOP      | .00            | 900.00           | 900.00              | 400.00             | 900.00          | 125.0%        |
| 21044400 321102 FIRST AID     | 297.29         | 150.00           | 47.25               | 40.00              | 150.00          | 275.0%        |
| 21044400 321200 JAN SUPP      | 70.22          | 150.00           | 150.00              | 141.00             | 1,500.00        | 963.8%        |
| 21044400 321201 JAN CHEMS     | 1,355.12       | 1,000.00         | 1,000.00            | 880.00             | 4,000.00        | 354.5%        |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21044400 321202 JAN PAPER  | 1,975.15       | 2,000.00         | 2,000.00            | 1,999.00           | 3,000.00        | 50.1%         |
| 21044400 321401 FUEL       | 3,954.02       | 3,400.00         | 3,750.00            | 3,446.00           | 3,400.00        | -1.3%         |
| 21044400 321402 OIL/OTHER  | 55.08          | 100.00           | 100.00              | 71.00              | 100.00          | 40.8%         |
| 21044400 321500 MISC CUBE  | 5,973.05       | 5,000.00         | 5,000.00            | 4,658.00           | 5,000.00        | 7.3%          |
| 21044400 321501 MISC PLEX  | 8,445.58       | 9,500.00         | 3,111.00            | 1,997.00           | 8,000.00        | 300.6%        |
| 21044400 321502 MISC RECPR | 2,830.63       | 10,000.00        | 9,689.90            | 9,058.00           | 9,000.00        | -.6%          |
| 21044400 331200 R&M VEH    | 189.48         | 500.00           | 1,300.00            | 1,191.00           | 1,500.00        | 25.9%         |
| 21044400 331300 R&M EQUIP  | 7,072.14       | 6,500.00         | 15,632.00           | 15,590.00          | 8,000.00        | -48.7%        |
| 21044400 331301 R&M OFF    | 533.22         | .00              | .00                 | .00                | 600.00          | .0%           |
| 21044400 331302 R&M NL EQ  | 1,725.29       | 4,000.00         | 4,000.00            | 3,754.00           | 4,000.00        | 6.6%          |
| 21044400 331400 R&M B&G    | 4,972.68       | 10,000.00        | 17,450.00           | 17,000.00          | 12,000.00       | -29.4%        |
| 21044400 332000 MISC TOOLS | 7,261.22       | 12,000.00        | 11,300.00           | 11,849.00          | 12,000.00       | 1.3%          |
| 21044400 332100 SMALL EQ   | 15,571.85      | 12,000.00        | 13,394.38           | 9,974.00           | 12,000.00       | 20.3%         |
| 21044400 332300 LRN2SKATE  | 1,978.83       | 2,500.00         | 2,500.00            | 1,621.00           | 2,200.00        | 35.7%         |
| 21044400 332301 SPECEVENTS | 446.58         | 1,000.00         | .00                 | .00                | 1,000.00        | .0%           |
| 21044400 332302 HOLIDY EVN | 126.89         | 1,000.00         | 500.00              | 140.00             | 1,000.00        | 614.3%        |
| 21044400 332304 MENS SBALL | 13,426.77      | 17,000.00        | 15,741.00           | 15,480.00          | 17,000.00       | 9.8%          |
| 21044400 332305 COEDSBALL  | 11,939.62      | 14,000.00        | 11,678.00           | 11,386.00          | 14,000.00       | 23.0%         |
| 21044400 332306 HOLIDAY    | .00            | 250.00           | 250.00              | .00                | .00             | .0%           |
| 21044400 332311 PUBLICSKTE | .00            | 500.00           | 1,000.00            | 1,000.00           | 1,000.00        | .0%           |
| 21044400 332312 REC SUMMIT | 1,107.26       | 500.00           | .00                 | .00                | 500.00          | .0%           |
| 21044400 441000 REG PERM   | 368.00         | 400.00           | 800.00              | 782.00             | 800.00          | 2.3%          |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21044400 441100 PROF SERV  | 4,945.97       | 8,000.00         | 7,000.00            | 6,451.00           | 8,000.00        | 24.0%         |
| 21044400 441101 CLEAN SER  | 24,184.00      | 24,000.00        | 24,000.00           | 23,992.00          | .00             | -100.0%       |
| 21044400 441102 EXTERMIN   | 660.00         | 1,000.00         | 900.00              | 810.00             | 1,000.00        | 23.5%         |
| 21044400 441103 TRASH SERV | 1,080.00       | 2,000.00         | 1,500.00            | 1,221.00           | 1,500.00        | 22.9%         |
| 21044400 441104 RNDOM TEST | 237.00         | 500.00           | 542.50              | 543.00             | 550.00          | 1.3%          |
| 21044400 441400 LEGAL SER  | .00            | .00              | 140.50              | 140.00             | 300.00          | 114.3%        |
| 21044400 441500 COMP SERV  | 9,757.00       | 11,175.00        | 11,175.00           | 11,175.00          | 12,307.00       | 10.1%         |
| 21044400 441700 SOFTWARE   | 1,416.30       | .00              | 5,275.00            | 5,275.00           | 3,600.00        | -31.8%        |
| 21044400 442101 AEP (IN)   | 72,845.10      | 70,000.00        | 72,104.00           | 72,104.00          | 72,105.00       | .0%           |
| 21044400 442102 COLUMB GAS | 12,273.29      | 11,608.00        | 17,092.00           | 17,092.00          | 17,300.00       | 1.2%          |
| 21044400 442105 WTR/SWR    | 15,847.93      | 13,160.00        | 15,656.00           | 15,656.00          | 15,656.00       | .0%           |
| 21044400 442201 OUT AEP    | 26,632.71      | 28,000.00        | 28,000.00           | 25,837.00          | 25,850.00       | .1%           |
| 21044400 442205 OUT W/S    | 10,802.85      | .00              | .00                 | .00                | .00             | .0%           |
| 21044400 443101 CO PHONE   | 1,760.81       | 2,000.00         | 2,000.00            | 1,815.00           | 2,000.00        | 10.2%         |
| 21044400 443102 POSTAGE    | 108.78         | 100.00           | 175.00              | 167.00             | 200.00          | 19.8%         |
| 21044400 443103 EXPRS MAIL | .00            | .00              | 11.00               | 11.00              | .00             | -100.0%       |
| 21044400 443104 CELLULAR   | 993.89         | 1,656.00         | 1,693.99            | 1,669.00           | 2,900.00        | 73.8%         |
| 21044400 445100 ADVERTIS   | 6,840.75       | 8,000.00         | 7,500.00            | 5,560.00           | 8,000.00        | 43.9%         |
| 21044400 446100 INS B &E   | 2,802.23       | 3,463.00         | 3,463.00            | 2,894.00           | 3,040.00        | 5.0%          |
| 21044400 446200 INS VEH    | 422.00         | 682.00           | 800.00              | 784.00             | 825.00          | 5.2%          |
| 21044400 446400 INS SURETY | 231.00         | .00              | .00                 | .00                | .00             | .0%           |
| 21044400 447200 LEASE EQ   | 2,509.26       | 4,000.00         | 3,856.00            | 3,268.00           | 4,000.00        | 22.4%         |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21044400 448100 PER DEV    | 10.50          | 10.00            | 10.00               | 5.00               | 10.00           | 100.0%        |
| 21044400 448101 REG FEES   | 918.00         | 2,500.00         | 1,309.00            | 860.00             | 2,500.00        | 190.7%        |
| 21044400 448102 MEAL REIMB | 1,378.98       | 1,500.00         | 1,500.00            | 1,264.00           | 3,000.00        | 137.3%        |
| 21044400 448500 TAX PAY    | .00            | .00              | 144.00              | 144.00             | .00             | -100.0%       |
| 21044400 448501 SALES TAX  | 9,029.09       | 10,000.00        | 7,893.00            | 6,392.00           | 10,000.00       | 56.4%         |
| 21044400 448600 REFUNDS    | 210.05         | .00              | .00                 | .00                | .00             | .0%           |
| 21044400 448900 BAD DEBT   | .00            | .00              | 50.00               | 50.00              | 50.00           | .0%           |
| 21044400 449200 O/S EXP    | -224.87        | 100.00           | 100.00              | .00                | 100.00          | .0%           |
| 21044400 551300 OUT EQUIP  | 91,104.47      | .00              | 58,000.00           | 58,000.00          | .00             | -100.0%       |
| 21044400 551400 OUT IMPROV | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21044400 761600 CIXFER OUT | 449.75         | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL RECREATION FUNCTIONS | 778,649.13     | 782,255.00       | 857,220.77          | 791,732.00         | 830,553.00      | 4.9%          |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND                 | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21046000 CEMETERY DEPARTMENT |                |                  |                     |                    |                 |               |
| 21046000 111100 SALARIES     | 131,170.73     | 133,402.00       | 133,402.00          | 133,402.00         | 136,499.00      | 2.3%          |
| 21046000 111101 OT           | 2,759.46       | 1,500.00         | 1,500.00            | 1,500.00           | 1,600.00        | 6.7%          |
| 21046000 111105 LONGEVITY    | 3,165.00       | 3,510.00         | 3,510.00            | 3,515.00           | 3,510.00        | -.1%          |
| 21046000 111300 TEMP PTIME   | 26,291.17      | 35,000.00        | 35,000.00           | 43,600.00          | 40,000.00       | -8.3%         |
| 21046000 212100 OPERS        | 22,874.06      | 24,278.00        | 24,278.00           | 25,483.00          | 25,426.00       | -.2%          |
| 21046000 212200 BWC          | 3,583.93       | 5,241.00         | 5,241.00            | 5,500.00           | 5,487.00        | -.2%          |
| 21046000 212400 MED INS      | 25,122.30      | 38,763.00        | 38,763.00           | 39,656.00          | 43,263.00       | 9.1%          |
| 21046000 212500 LIFE INS     | 110.11         | 233.00           | 233.00              | 234.00             | 233.00          | -.4%          |
| 21046000 212600 UNIFORMS     | 878.63         | 700.00           | 700.00              | 700.00             | 700.00          | .0%           |
| 21046000 212602 SAFETY       | .00            | 400.00           | 400.00              | 400.00             | 500.00          | 25.0%         |
| 21046000 212900 MEDICARE     | 2,333.85       | 2,534.00         | 2,534.00            | 2,677.00           | 2,670.00        | -.3%          |
| 21046000 311100 OFF SUPP     | 16.64          | 150.00           | 150.00              | 150.00             | 150.00          | .0%           |
| 21046000 311101 CONT OFF     | 220.32         | 250.00           | 250.00              | 250.00             | 250.00          | .0%           |
| 21046000 321102 FIRST AID    | 42.82          | 100.00           | 53.00               | 53.00              | 100.00          | 88.7%         |
| 21046000 321103 PROP CHEM    | 3,817.41       | 2,500.00         | 850.00              | 16.00              | 2,500.00        | .0%           |
| 21046000 321200 JAN SUPP     | 26.56          | 200.00           | 200.00              | 200.00             | 200.00          | .0%           |
| 21046000 321201 JAN CHEMS    | 192.16         | 400.00           | .00                 | .00                | 400.00          | .0%           |
| 21046000 321202 JAN PAPER    | 671.10         | 400.00           | 400.00              | 300.00             | 400.00          | 33.3%         |
| 21046000 321401 FUEL         | 7,234.07       | 9,000.00         | 9,000.00            | 8,830.00           | 11,778.00       | 33.4%         |
| 21046000 321402 OIL/OTHER    | 499.00         | 500.00           | 500.00              | 244.00             | 500.00          | 104.9%        |
| 21046000 321500 MISC SUPP    | 1,496.66       | 1,500.00         | 1,500.00            | 700.00             | 1,500.00        | 114.3%        |



PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND |        |            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|--------------|--------|------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21046000     | 321501 | SUPP SPEC  | 1,552.05       | 3,000.00         | 3,000.00            | 1,630.00           | 3,000.00        | 84.0%         |
| 21046000     | 331100 | R&M RADIO  | 244.80         | 295.00           | 295.00              | 245.00             | 350.00          | 42.9%         |
| 21046000     | 331101 | RAD/MARCS  | 360.00         | 480.00           | 480.00              | 480.00             | 480.00          | .0%           |
| 21046000     | 331200 | R&M VEH    | 430.36         | 1,500.00         | 1,500.00            | 1,500.00           | 1,600.00        | 6.7%          |
| 21046000     | 331300 | R&M EQUIP  | 724.76         | 1,000.00         | 1,000.00            | 1,000.00           | 1,100.00        | 10.0%         |
| 21046000     | 331301 | R&M OFF    | 249.80         | 250.00           | 297.00              | 297.00             | 275.00          | -7.4%         |
| 21046000     | 331302 | R&M NL EQ  | 8,096.27       | 3,200.00         | 3,225.00            | 3,250.00           | 3,300.00        | 1.5%          |
| 21046000     | 331400 | R&M B&G    | 1,373.91       | 4,000.00         | 4,000.00            | 2,650.00           | 4,000.00        | 50.9%         |
| 21046000     | 331401 | R&M SCAPE  | .00            | 500.00           | 1,650.00            | 35.00              | 500.00          | 1328.6%       |
| 21046000     | 331600 | R&M STREET | 3,645.20       | 4,000.00         | 4,000.00            | 4,000.00           | 5,000.00        | 25.0%         |
| 21046000     | 332000 | MISC TOOLS | 965.10         | 2,000.00         | 1,975.00            | 2,000.00           | 2,100.00        | 5.0%          |
| 21046000     | 332100 | SMALL EQ   | 8,120.91       | 8,000.00         | 6,260.00            | 3,950.00           | 8,000.00        | 102.5%        |
| 21046000     | 440901 | TEMP AGENC | .00            | .00              | .00                 | .00                | 50,000.00       | .0%           |
| 21046000     | 441100 | PROF SERV  | 2,550.00       | 4,000.00         | 3,666.00            | 650.00             | 4,000.00        | 515.4%        |
| 21046000     | 441102 | EXTERMIN   | .00            | .00              | 150.00              | 150.00             | 175.00          | 16.7%         |
| 21046000     | 441103 | TRASH SERV | 924.00         | 1,000.00         | 1,000.00            | 924.00             | 1,000.00        | 8.2%          |
| 21046000     | 441104 | RNDOM TEST | 435.00         | 600.00           | 600.00              | 575.00             | 655.00          | 13.9%         |
| 21046000     | 441500 | COMP SERV  | 8,489.00       | 9,205.00         | 9,205.00            | 9,205.00           | 9,957.00        | 8.2%          |
| 21046000     | 441700 | SOFTWARE   | 2,396.00       | 3,250.00         | 3,250.00            | 3,250.00           | 3,250.00        | .0%           |
| 21046000     | 442101 | AEP        | 5,315.19       | 5,124.00         | 5,124.00            | 4,660.00           | 4,660.00        | .0%           |
| 21046000     | 442102 | COLUMB GAS | 1,196.58       | 1,192.00         | 1,842.00            | 1,582.00           | 1,689.00        | 6.8%          |
| 21046000     | 442105 | WTR/SWR    | 4,126.85       | 3,700.00         | 4,014.00            | 4,014.00           | 4,014.00        | .0%           |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| GENERAL FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 21046000 443101 CO PHONE   | 427.65         | 425.00           | 445.00              | 445.00             | 445.00          | .0%           |
| 21046000 443102 POSTAGE    | 2.82           | 15.00            | 15.00               | 10.00              | 15.00           | 50.0%         |
| 21046000 443104 CELLULAR   | 576.00         | 576.00           | 576.00              | 576.00             | 576.00          | .0%           |
| 21046000 445101 LEGALS     | 516.00         | 550.00           | 550.00              | 516.00             | 550.00          | 6.6%          |
| 21046000 446100 INS B & E  | 1,191.99       | 1,373.00         | 1,373.00            | 1,120.00           | 1,300.00        | 16.1%         |
| 21046000 446200 INS VEH    | 1,285.81       | 1,460.00         | 1,460.00            | 1,222.00           | 1,283.00        | 5.0%          |
| 21046000 447200 LEASE EQUI | .00            | 200.00           | 200.00              | 200.00             | 200.00          | .0%           |
| 21046000 448100 PER DEV    | 10.50          | .00              | .00                 | .00                | 100.00          | .0%           |
| 21046000 448101 REG FEES   | .00            | 400.00           | 400.00              | 400.00             | 400.00          | .0%           |
| 21046000 448200 FUNERALS   | 4,500.00       | 5,000.00         | 6,750.00            | 6,750.00           | 8,250.00        | 22.2%         |
| 21046000 448500 TAX PAY    | .00            | .00              | 90.00               | 90.00              | 90.00           | .0%           |
| 21046000 448900 BAD DEBT   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 21046000 551300 OUT EQUIP  | 84,777.42      | .00              | 93,000.00           | 93,000.00          | .00             | -100.0%       |
| 21046000 761600 CIXFERS OU | 1,222.58       | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL CEMETERY DEPARTMENT  | 378,212.53     | 326,856.00       | 419,856.00          | 417,786.00         | 399,980.00      | -4.3%         |
| TOTAL GENERAL FUND         | 26,734,505.39  | 27,710,237.00    | 30,272,178.40       | 28,525,814.00      | 28,475,212.00   | -.2%          |

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

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bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| SCM&R FUND                 | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22040000 SCM&R STREETS     |                |                  |                     |                    |                 |               |
| 22040000 111100 SALARIES   | 1,177,706.48   | 1,213,214.00     | 1,217,871.00        | 1,217,871.00       | 1,274,009.00    | 4.6%          |
| 22040000 111101 OT         | 13,099.78      | 17,000.00        | 20,000.00           | 18,000.00          | 18,000.00       | .0%           |
| 22040000 111102 CALL OUT   | 7,021.99       | 3,000.00         | 3,000.00            | 3,000.00           | 3,500.00        | 16.7%         |
| 22040000 111105 LONGEVITY  | 27,792.00      | 28,652.00        | 28,652.00           | 28,672.00          | 29,032.00       | 1.3%          |
| 22040000 111300 TEMP PTIME | 31,126.51      | 29,500.00        | 29,500.00           | 28,000.00          | 30,000.00       | 7.1%          |
| 22040000 212100 OPERS      | 175,905.43     | 181,071.00       | 181,071.00          | 181,376.00         | 189,636.00      | 4.6%          |
| 22040000 212200 BWC        | 27,301.57      | 39,130.00        | 39,130.00           | 39,189.00          | 40,959.00       | 4.5%          |
| 22040000 212400 MED INS    | 213,262.94     | 382,516.00       | 373,859.00          | 349,580.00         | 383,869.00      | 9.8%          |
| 22040000 212500 LIFE INS   | 1,036.24       | 2,264.00         | 2,264.00            | 2,446.00           | 2,214.00        | -9.5%         |
| 22040000 212600 UNIFORMS   | 9,483.55       | 8,400.00         | 8,400.00            | 8,330.00           | 8,330.00        | .0%           |
| 22040000 212602 SAFETY     | 2,201.95       | 4,000.00         | 5,000.00            | 5,200.00           | 4,000.00        | -23.1%        |
| 22040000 212900 MEDICARE   | 17,902.12      | 18,916.00        | 18,916.00           | 19,072.00          | 19,933.00       | 4.5%          |
| 22040000 311100 OFF SUPP   | 249.14         | 800.00           | 800.00              | 350.00             | 600.00          | 71.4%         |
| 22040000 311101 CONT OFF   | 298.65         | 350.00           | 350.00              | 350.00             | 350.00          | .0%           |
| 22040000 311102 PRINTING   | 150.00         | 125.00           | 425.00              | 275.00             | 300.00          | 9.1%          |
| 22040000 321102 FIRST AID  | 100.88         | 250.00           | 250.00              | 250.00             | 250.00          | .0%           |
| 22040000 321103 PROP CHEM  | 175.00         | 200.00           | 200.00              | 200.00             | 200.00          | .0%           |
| 22040000 321200 JAN SUPP   | 4,681.16       | 3,500.00         | 3,500.00            | 2,000.00           | 3,500.00        | 75.0%         |
| 22040000 321201 JAN CHEMS  | 443.78         | 1,000.00         | 1,000.00            | 1,000.00           | 1,000.00        | .0%           |
| 22040000 321202 JAN PAPER  | 1,007.97       | 1,200.00         | 1,200.00            | 1,200.00           | 1,200.00        | .0%           |
| 22040000 321401 FUEL       | 62,457.56      | 120,000.00       | 120,000.00          | 70,348.00          | 100,754.00      | 43.2%         |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| SCM&R FUND |        |            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------|--------|------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22040000   | 321402 | OIL/OTHER  | 4,864.60       | 5,200.00         | 5,200.00            | 5,000.00           | 5,200.00        | 4.0%          |
| 22040000   | 321500 | MISC SUPP  | 15,706.54      | 10,000.00        | 23,700.00           | 23,700.00          | 18,000.00       | -24.1%        |
| 22040000   | 321501 | SALT/TREAT | 79,640.22      | 150,000.00       | 45,032.00           | 34,526.00          | 75,000.00       | 117.2%        |
| 22040000   | 321502 | PAINT/SIGN | 28,879.99      | 35,000.00        | 35,000.00           | 28,000.00          | 35,000.00       | 25.0%         |
| 22040000   | 331100 | R&M RADIO  | 4,132.56       | 4,555.00         | 4,555.00            | 4,429.00           | 4,500.00        | 1.6%          |
| 22040000   | 331101 | RAD/MARCS  | 7,740.00       | 7,800.00         | 7,920.00            | 7,920.00           | 7,680.00        | -3.0%         |
| 22040000   | 331200 | R&M VEH    | 89,046.81      | 110,000.00       | 110,000.00          | 85,000.00          | 110,000.00      | 29.4%         |
| 22040000   | 331300 | R&M EQUIP  | 8,510.79       | 6,800.00         | 12,800.00           | 12,800.00          | 6,800.00        | -46.9%        |
| 22040000   | 331301 | R&M OFF    | 822.43         | 900.00           | 900.00              | 900.00             | 1,000.00        | 11.1%         |
| 22040000   | 331302 | R&M NL EQ  | 62,328.41      | 54,000.00        | 57,000.00           | 57,000.00          | 58,000.00       | 1.8%          |
| 22040000   | 331400 | R&M B&G    | 10,323.17      | 15,000.00        | 15,000.00           | 10,000.00          | 15,000.00       | 50.0%         |
| 22040000   | 331600 | R&M STREET | 42,908.77      | 10,000.00        | 9,857.00            | .00                | 5,000.00        | .0%           |
| 22040000   | 331700 | R&M CURBS  | 8,000.00       | 15,000.00        | 9,000.00            | .00                | 5,000.00        | .0%           |
| 22040000   | 331800 | R&M WALKS  | .00            | 1,500.00         | 1,500.00            | .00                | 1,500.00        | .0%           |
| 22040000   | 332000 | MISC TOOLS | 12,123.14      | 12,500.00        | 15,268.75           | 7,500.00           | 12,500.00       | 66.7%         |
| 22040000   | 332100 | SMALL EQ   | 42,095.29      | 25,000.00        | 39,995.00           | 39,000.00          | 25,000.00       | -35.9%        |
| 22040000   | 440901 | TEMP AGENC | .00            | .00              | 31,000.00           | 31,000.00          | 80,000.00       | 158.1%        |
| 22040000   | 441100 | PROF SERV  | 13,734.95      | 17,000.00        | 23,217.00           | 21,000.00          | 18,000.00       | -14.3%        |
| 22040000   | 441102 | EXTERMIN   | 138.75         | 250.00           | 250.00              | .00                | 250.00          | .0%           |
| 22040000   | 441103 | TRASH SERV | 1,892.00       | 2,030.00         | 3,280.00            | 2,650.00           | 2,700.00        | 1.9%          |
| 22040000   | 441104 | RNDOM TEST | 845.00         | 1,150.00         | 1,150.00            | 761.00             | 1,000.00        | 31.4%         |
| 22040000   | 441400 | LEGAL SER  | .00            | 500.00           | 500.00              | 500.00             | 500.00          | .0%           |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| SCM&R FUND                 | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22040000 441500 COMP SERV  | 8,931.00       | 10,035.00        | 10,035.00           | 10,035.00          | 12,037.00       | 20.0%         |
| 22040000 441700 SOFTWARE   | 1,920.00       | 2,500.00         | 3,450.00            | 3,500.00           | 2,500.00        | -28.6%        |
| 22040000 442101 AEP        | 19,349.27      | 19,437.00        | 19,437.00           | 19,266.00          | 19,266.00       | .0%           |
| 22040000 442102 COLUMB GAS | 9,960.09       | 15,000.00        | 15,000.00           | 14,170.00          | 15,220.00       | 7.4%          |
| 22040000 442105 WTR/SWR    | 4,819.71       | 4,158.00         | 4,158.00            | 3,725.00           | 3,725.00        | .0%           |
| 22040000 442205 OUT W/S    | .00            | 692.00           | 942.00              | 939.00             | 939.00          | .0%           |
| 22040000 443101 CO PHONE   | 561.36         | 556.00           | 606.00              | 604.00             | 604.00          | .0%           |
| 22040000 443102 POSTAGE    | 23.73          | 50.00            | 50.00               | 40.00              | 50.00           | 25.0%         |
| 22040000 443103 EXPRS MAIL | .00            | 50.00            | 50.00               | 7.00               | 50.00           | 614.3%        |
| 22040000 443104 CELLULAR   | 2,726.69       | 3,220.00         | 3,350.99            | 3,350.00           | 4,550.00        | 35.8%         |
| 22040000 445100 ADVERTIS   | .00            | 100.00           | 100.00              | 100.00             | 100.00          | .0%           |
| 22040000 446100 INS B & E  | 4,342.01       | 5,527.00         | 5,527.00            | 3,538.00           | 4,133.00        | 16.8%         |
| 22040000 446200 INS VEH    | 12,608.92      | 13,500.00        | 13,773.00           | 13,773.00          | 14,500.00       | 5.3%          |
| 22040000 447200 LEASE EQUI | 401.00         | 600.00           | 600.00              | .00                | 600.00          | .0%           |
| 22040000 448100 PER DEV    | 302.50         | 276.00           | 276.00              | .00                | 600.00          | .0%           |
| 22040000 448101 REG FEES   | 178.00         | 2,200.00         | 2,200.00            | .00                | 2,000.00        | .0%           |
| 22040000 448102 MEAL/ROOM  | 143.81         | 250.00           | 250.00              | .00                | 250.00          | .0%           |
| 22040000 448500 TAX PAY    | 941.70         | 1,250.00         | 1,250.00            | 801.00             | 801.00          | .0%           |
| 22040000 448501 SALES TAX  | 1,587.61       | 1,600.00         | 1,600.00            | 1,325.00           | 1,325.00        | .0%           |
| 22040000 448900 BAD DEBT   | .00            | .00              | .00                 | 150.00             | .00             | -100.0%       |
| 22040000 449000 CLAIMS     | .00            | 3,000.00         | 3,000.00            | 3,000.00           | 3,000.00        | .0%           |
| 22040000 551200 OUT BLDG   | .00            | .00              | 26,966.55           | 26,967.00          | .00             | -100.0%       |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| SCM&R FUND          |            |  | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|---------------------|------------|--|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22040000 551300     | OUT EQUIP  |  | 413,808.08     | .00              | 500,005.00          | 500,005.00         | .00             | -100.0%       |
| 22040000 761600     | CIXFER OUT |  | 15,583.92      | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL SCM&R STREETS |            |  | 2,705,327.52   | 2,623,274.00     | 3,120,139.29        | 2,953,690.00       | 2,685,516.00    | -9.1%         |

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

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bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| SCM&R FUND                 | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22043200 TRAFFIC - SIGNALS |                |                  |                     |                    |                 |               |
| 22043200 111100 SALARIES   | 117,195.44     | 119,691.00       | 119,691.00          | 119,691.00         | 143,399.00      | 19.8%         |
| 22043200 111101 OT         | .00            | 500.00           | 500.00              | 500.00             | 500.00          | .0%           |
| 22043200 111102 CALL OUT   | .00            | 500.00           | 500.00              | 500.00             | 500.00          | .0%           |
| 22043200 111105 LONGEVITY  | 2,340.00       | 2,340.00         | 2,340.00            | 2,340.00           | 2,340.00        | .0%           |
| 22043200 212100 OPERS      | 16,734.97      | 17,225.00        | 17,225.00           | 17,225.00          | 20,403.00       | 18.4%         |
| 22043200 212200 BWC        | 2,593.90       | 3,765.00         | 3,765.00            | 3,698.00           | 4,451.00        | 20.4%         |
| 22043200 212400 MED INS    | 3,745.96       | 5,940.00         | 5,940.00            | 5,545.00           | 12,565.00       | 126.6%        |
| 22043200 212500 LIFE INS   | 88.32          | 186.00           | 186.00              | 187.00             | 233.00          | 24.6%         |
| 22043200 212600 UNIFORMS   | 798.98         | 700.00           | 700.00              | 700.00             | 875.00          | 25.0%         |
| 22043200 212602 SAFETY     | .00            | 500.00           | 500.00              | 450.00             | 750.00          | 66.7%         |
| 22043200 212900 MEDICARE   | 1,756.88       | 1,820.00         | 1,820.00            | 1,820.00           | 2,151.00        | 18.2%         |
| 22043200 311100 OFF SUPP   | 76.64          | 120.00           | 80.00               | 80.00              | 120.00          | 50.0%         |
| 22043200 311101 CONT OFF   | .00            | 80.00            | 120.00              | 120.00             | 80.00           | -33.3%        |
| 22043200 321102 FIRST AID  | .00            | 25.00            | 25.00               | 25.00              | 25.00           | .0%           |
| 22043200 321103 PROP CHEM  | .00            | 50.00            | 50.00               | 40.00              | 50.00           | 25.0%         |
| 22043200 321200 JAN SUPP   | .00            | 150.00           | 150.00              | 100.00             | 150.00          | 50.0%         |
| 22043200 321201 JAN CHEMS  | .00            | 150.00           | 150.00              | 100.00             | 150.00          | 50.0%         |
| 22043200 321202 JAN PAPER  | .00            | 200.00           | 200.00              | 125.00             | 200.00          | 60.0%         |
| 22043200 321401 FUEL       | 3,150.32       | 6,400.00         | 5,000.00            | 3,210.00           | 4,675.00        | 45.6%         |
| 22043200 321402 OIL/OTHER  | .00            | 250.00           | 250.00              | 250.00             | 250.00          | .0%           |
| 22043200 321500 MISC SUPP  | 1,107.86       | 3,000.00         | 2,826.00            | 2,826.00           | 3,000.00        | 6.2%          |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| SCM&R FUND      |            |  | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-----------------|------------|--|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22043200 321501 | SUPP SPEC  |  | 16,973.56      | 14,000.00        | 23,300.00           | 23,300.00          | 20,000.00       | -14.2%        |
| 22043200 331100 | R&M RADIO  |  | 487.92         | 525.00           | 525.00              | 427.00             | 563.00          | 31.9%         |
| 22043200 331101 | RAD/MARCS  |  | 630.00         | 600.00           | 600.00              | 600.00             | 720.00          | 20.0%         |
| 22043200 331200 | R&M VEH    |  | 914.49         | 3,200.00         | 3,200.00            | 2,000.00           | 2,000.00        | .0%           |
| 22043200 331300 | R&M EQUIP  |  | 4,227.63       | 6,200.00         | 6,200.00            | 6,200.00           | 5,000.00        | -19.4%        |
| 22043200 331302 | R&M NL EQ  |  | .00            | 150.00           | 149.00              | 50.00              | 150.00          | 200.0%        |
| 22043200 331400 | R&M B&G    |  | 4,800.00       | 5,000.00         | 5,000.00            | 5,000.00           | 5,000.00        | .0%           |
| 22043200 331600 | R&M STREET |  | 4,372.17       | 4,500.00         | 3,300.00            | 3,300.00           | 3,000.00        | -9.1%         |
| 22043200 332000 | MISC TOOLS |  | 1,182.53       | 1,000.00         | 1,850.00            | 1,850.00           | 1,500.00        | -18.9%        |
| 22043200 332100 | SMALL EQ   |  | 40,270.79      | 33,000.00        | 27,670.00           | 27,670.00          | 30,000.00       | 8.4%          |
| 22043200 441100 | PROF SERV  |  | .00            | 1,000.00         | 1,000.00            | 800.00             | 1,000.00        | 25.0%         |
| 22043200 441103 | TRASH SERV |  | 600.00         | 600.00           | 600.00              | 600.00             | 600.00          | .0%           |
| 22043200 441104 | RNDOM TEST |  | .00            | 200.00           | 155.00              | 112.00             | 450.00          | 301.8%        |
| 22043200 441400 | LEGAL SER  |  | .00            | 400.00           | 400.00              | .00                | .00             | .0%           |
| 22043200 441500 | COMP SERV  |  | 5,835.00       | 7,069.00         | 7,069.00            | 7,069.00           | 7,599.00        | 7.5%          |
| 22043200 441700 | SOFTWARE   |  | 1,250.00       | 1,500.00         | 3,000.00            | 3,000.00           | 3,000.00        | .0%           |
| 22043200 442101 | AEP        |  | 1,407.22       | 1,386.00         | 1,586.00            | 1,386.00           | 1,386.00        | .0%           |
| 22043200 442102 | COLUMB GAS |  | 3,021.27       | 2,894.00         | 3,894.00            | 3,464.00           | 3,697.00        | 6.7%          |
| 22043200 442105 | WTR/SWR    |  | 474.24         | 475.00           | 475.00              | 475.00             | 475.00          | .0%           |
| 22043200 442201 | OUT AEP    |  | 22,354.61      | 21,500.00        | 22,900.00           | 22,945.00          | 22,945.00       | .0%           |
| 22043200 442204 | OUT HWE    |  | 491.00         | 496.00           | 496.00              | 496.00             | 496.00          | .0%           |
| 22043200 443101 | CO PHONE   |  | 409.62         | 425.00           | 425.00              | 340.00             | 340.00          | .0%           |



PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| SCM&R FUND                 | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22043200 443102 POSTAGE    | .00            | 10.00            | 10.00               | 10.00              | 10.00           | .0%           |
| 22043200 443103 EXPRS MAIL | 9.43           | 50.00            | 50.00               | 50.00              | 50.00           | .0%           |
| 22043200 443104 CELLULAR   | 1,595.93       | 1,753.00         | 1,754.00            | 1,885.00           | 1,742.00        | -7.6%         |
| 22043200 446100 INS B & E  | 1,778.92       | 1,868.00         | 1,868.00            | 1,868.00           | 1,961.00        | 5.0%          |
| 22043200 446200 INS VEH    | 987.64         | 982.00           | 1,120.00            | 1,120.00           | 1,400.00        | 25.0%         |
| 22043200 447100 LEASE LAND | 1.00           | 1.00             | 1.00                | 1.00               | 1.00            | .0%           |
| 22043200 447200 LEASE EQUI | .00            | 200.00           | 200.00              | .00                | 200.00          | .0%           |
| 22043200 448100 PER DEV    | 7.00           | .00              | 45.00               | .00                | 500.00          | .0%           |
| 22043200 448101 REG FEES   | .00            | 250.00           | 250.00              | .00                | 250.00          | .0%           |
| 22043200 448102 MEAL REIMB | .00            | 100.00           | 100.00              | .00                | 100.00          | .0%           |
| 22043200 448500 TAX PAY    | .00            | .00              | 36.00               | 36.00              | 36.00           | .0%           |
| 22043200 551300 OUT EQUIP  | 267,495.61     | .00              | 115,650.00          | 115,650.00         | .00             | -100.0%       |
| 22043200 551400 OUT IMPROV | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 22043200 761600 CIXFERS OU | 3,469.39       | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL TRAFFIC - SIGNALS    | 534,636.24     | 274,926.00       | 396,896.00          | 391,236.00         | 313,038.00      | -20.0%        |
| TOTAL SCM&R FUND           | 3,239,963.76   | 2,898,200.00     | 3,517,035.29        | 3,344,926.00       | 2,998,554.00    | -10.4%        |

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

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bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| PERMISSIVE LICENSE FEES FUND        | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22050000 CO PERMISSIVE LICENSE FEES |                |                  |                     |                    |                 |               |
| 22050000 761600 CIXFERS OU          | 128,880.83     | .00              | .00                 | 129,797.51         | .00             | -100.0%       |
| TOTAL CO PERMISSIVE LICENSE         | 128,880.83     | .00              | .00                 | 129,797.51         | .00             | -100.0%       |
| TOTAL PERMISSIVE LICENSE FEE        | 128,880.83     | .00              | .00                 | 129,797.51         | .00             | -100.0%       |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| STATE HIWAY IMPROVEMENT FUND | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22045000 SCM&R HIWAYS        |                |                  |                     |                    |                 |               |
| 22045000 321501 PAINT/BEAD   | 12,245.55      | 20,000.00        | 30,000.00           | 21,500.00          | 21,000.00       | -2.3%         |
| 22045000 321502 SALT/TREAT   | 5,482.55       | 100,000.00       | 94,000.00           | 35,000.00          | 50,000.00       | 42.9%         |
| 22045000 331600 R&M STREET   | 9,986.80       | 30,000.00        | 26,000.00           | 8,500.00           | 25,000.00       | 194.1%        |
| 22045000 442201 OUT AEP      | 13,989.15      | 14,632.00        | 14,632.00           | 14,037.00          | 14,037.00       | .0%           |
| 22045000 442204 OUT HWE      | 2,753.91       | 2,849.00         | 2,849.00            | 2,790.00           | 2,790.00        | .0%           |
| 22045000 551400 OUT IMPROV   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL SCM&R HIWAYS           | 44,457.96      | 167,481.00       | 167,481.00          | 81,827.00          | 112,827.00      | 37.9%         |
| TOTAL STATE HIWAY IMPROVEMEN | 44,457.96      | 167,481.00       | 167,481.00          | 81,827.00          | 112,827.00      | 37.9%         |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| LAW ENFORCEMENT TRUST FUND     | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|--------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22060000 LAW ENFORCEMENT TRUST |                |                  |                     |                    |                 |               |
| 22060000 448100 PER DEV        | .00            | 75.00            | 75.00               | .00                | 75.00           | .0%           |
| 22060000 448101 REG FEES       | .00            | 250.00           | 250.00              | .00                | 250.00          | .0%           |
| 22060000 448102 MEAL/ROOM      | .00            | 264.00           | 264.00              | .00                | 264.00          | .0%           |
| TOTAL LAW ENFORCEMENT TRUST    | .00            | 589.00           | 589.00              | .00                | 589.00          | .0%           |
| TOTAL LAW ENFORCEMENT TRUST    | .00            | 589.00           | 589.00              | .00                | 589.00          | .0%           |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| DRUG LAW ENFORC TRUST FUND          | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22065000 DRUG LAW ENFORCEMENT TRUST |                |                  |                     |                    |                 |               |
| 22065000 321100 CHEM SUPP           | 283.53         | 36.00            | 36.00               | .00                | 36.00           | .0%           |
| TOTAL DRUG LAW ENFORCEMENT T        | 283.53         | 36.00            | 36.00               | .00                | 36.00           | .0%           |
| TOTAL DRUG LAW ENFORC TRUST         | 283.53         | 36.00            | 36.00               | .00                | 36.00           | .0%           |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| ID ALCOHOL TREATMENT FUND     | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22070000 ID ALCOHOL TREATMENT |                |                  |                     |                    |                 |               |
| 22070000 321500 MISC SUPP     | .00            | 20,000.00        | 20,000.00           | .00                | 98,000.00       | .0%           |
| 22070000 441100 PROF SERV     | 26,000.00      | 220,000.00       | 230,000.00          | 10,000.00          | 160,000.00      | 1500.0%       |
| TOTAL ID ALCOHOL TREATMENT    | 26,000.00      | 240,000.00       | 250,000.00          | 10,000.00          | 258,000.00      | 2480.0%       |
| TOTAL ID ALCOHOL TREATMENT F  | 26,000.00      | 240,000.00       | 250,000.00          | 10,000.00          | 258,000.00      | 2480.0%       |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| ENFORCEMENT/EDUCATION FUND     | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|--------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22075000 ENFORCEMENT/EDUCATION |                |                  |                     |                    |                 |               |
| 22075000 441100 PROF SERV      | 788.91         | 56,533.00        | 56,533.00           | 776.00             | 59,012.00       | 7504.6%       |
| TOTAL ENFORCEMENT/EDUCATION    | 788.91         | 56,533.00        | 56,533.00           | 776.00             | 59,012.00       | 7504.6%       |
| TOTAL ENFORCEMENT/EDUCATION    | 788.91         | 56,533.00        | 56,533.00           | 776.00             | 59,012.00       | 7504.6%       |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| COURT SPECIAL PROJECTS FUND     | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|---------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22079000 COURT SPECIAL PROJECTS |                |                  |                     |                    |                 |               |
| 22079000 111100 SALARIES        | 41,693.29      | 100,000.00       | 100,000.00          | 57,521.00          | 210,000.00      | 265.1%        |
| 22079000 111101 OT              | .00            | 10,000.00        | 10,000.00           | 1,000.00           | 8,000.00        | 700.0%        |
| 22079000 111102 CALLOUT         | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 22079000 111500 PARTTIME        | .00            | .00              | .00                 | .00                | 55,000.00       | .0%           |
| 22079000 212100 OPERS           | 5,837.09       | 15,400.00        | 15,400.00           | 8,193.00           | 14,500.00       | 77.0%         |
| 22079000 212200 BWC             | 680.77         | 3,300.00         | 3,300.00            | 2,760.00           | 3,000.00        | 8.7%          |
| 22079000 212400 MED INS         | .00            | 36,572.00        | 36,572.00           | .00                | 13,000.00       | .0%           |
| 22079000 212500 LIFE INS        | .00            | 93.00            | 93.00               | 36.00              | 65.00           | 80.6%         |
| 22079000 212900 MEDICARE        | 595.39         | 1,595.00         | 1,595.00            | 1,400.00           | 1,550.00        | 10.7%         |
| 22079000 332000 MISC TOOLS      | .00            | 500.00           | 3,900.00            | 500.00             | 5,000.00        | 900.0%        |
| 22079000 332100 SMALL EQ        | .00            | .00              | 27,650.00           | 27,650.00          | 79,685.00       | 188.2%        |
| 22079000 441100 PROF SERV       | 130,804.22     | 203,272.00       | 176,222.00          | 145,000.00         | 109,000.00      | -24.8%        |
| 22079000 443104 CELLULAR        | .00            | 1,298.00         | 1,298.00            | 400.00             | 1,200.00        | 200.0%        |
| 22079000 448100 PER DEV         | .00            | 10,000.00        | 10,000.00           | 1,000.00           | 20,000.00       | 1900.0%       |
| 22079000 448101 REG FEES        | .00            | 10,000.00        | 10,000.00           | 500.00             | 20,000.00       | 3900.0%       |
| 22079000 448102 MEAL REIMB      | .00            | 10,000.00        | 6,000.00            | 500.00             | 10,000.00       | 1900.0%       |
| 22079000 551300 OUT EQUIP       | .00            | .00              | 4,000.00            | 4,000.00           | 16,000.00       | 300.0%        |
| TOTAL COURT SPECIAL PROJECTS    | 179,610.76     | 402,030.00       | 406,030.00          | 250,460.00         | 566,000.00      | 126.0%        |
| TOTAL COURT SPECIAL PROJECTS    | 179,610.76     | 402,030.00       | 406,030.00          | 250,460.00         | 566,000.00      | 126.0%        |



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| COURT COMPUTERIZATION FUND     | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|--------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22080000 COURT COMPUTERIZATION |                |                  |                     |                    |                 |               |
| 22080000 331300 R&M EQUIP      | .00            | 5,000.00         | 5,000.00            | .00                | 5,000.00        | .0%           |
| 22080000 332000 MISC TOOLS     | .00            | .00              | 2,200.00            | 2,108.00           | 5,000.00        | 137.2%        |
| 22080000 332100 SMALL EQ       | 15,464.63      | 50,000.00        | 47,800.00           | 12,000.00          | 34,500.00       | 187.5%        |
| 22080000 441500 COMP SERV      | 10,000.00      | 10,000.00        | 10,000.00           | 10,000.00          | 10,000.00       | .0%           |
| 22080000 441700 SOFTWARE       | 3,220.00       | 85,000.00        | 131,571.00          | 68,789.00          | 44,500.00       | -35.3%        |
| 22080000 551300 OUT EQUIP      | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL COURT COMPUTERIZATION    | 28,684.63      | 150,000.00       | 196,571.00          | 92,897.00          | 99,000.00       | 6.6%          |
| TOTAL COURT COMPUTERIZATION    | 28,684.63      | 150,000.00       | 196,571.00          | 92,897.00          | 99,000.00       | 6.6%          |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| METRICH DRUG LAW ENFORC FUND          | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|---------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22081000 METRICH DRUG LAW ENFORCEMENT |                |                  |                     |                    |                 |               |
| 22081000 441100 PROF SERV             | .00            | 2,109.00         | 2,109.00            | .00                | 3,609.00        | .0%           |
| TOTAL METRICH DRUG LAW ENFOR          | .00            | 2,109.00         | 2,109.00            | .00                | 3,609.00        | .0%           |
| TOTAL METRICH DRUG LAW ENFOR          | .00            | 2,109.00         | 2,109.00            | .00                | 3,609.00        | .0%           |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| ALCOHOL MONITORING FUND      | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22082000 ALCOHOL MONITORING  |                |                  |                     |                    |                 |               |
| 22082000 331300 R&M EQUIP    | 305.02         | 10,000.00        | 10,000.00           | .00                | 5,000.00        | .0%           |
| 22082000 332100 SMALL EQ     | .00            | 10,000.00        | 24,500.00           | 24,284.00          | 25,000.00       | 2.9%          |
| 22082000 441100 PROF SERV    | 31,940.93      | 100,000.00       | 85,500.00           | 55,000.00          | 70,000.00       | 27.3%         |
| TOTAL ALCOHOL MONITORING     | 32,245.95      | 120,000.00       | 120,000.00          | 79,284.00          | 100,000.00      | 26.1%         |
| TOTAL ALCOHOL MONITORING FUN | 32,245.95      | 120,000.00       | 120,000.00          | 79,284.00          | 100,000.00      | 26.1%         |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| MEDIATION SERVICES FUND      | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22083000 MEDIATION SERVICES  |                |                  |                     |                    |                 |               |
| 22083000 441100 PROF SERV    | 2,000.00       | 75,000.00        | 75,000.00           | 2,150.00           | 87,000.00       | 3946.5%       |
| 22083000 448101 REG FEES     | .00            | 10,000.00        | 10,000.00           | .00                | 10,000.00       | .0%           |
| 22083000 448102 MEAL/ROOM    | .00            | 10,000.00        | 10,000.00           | .00                | 10,000.00       | .0%           |
| 22083000 761400 OPXFER OUT   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL MEDIATION SERVICES     | 2,000.00       | 95,000.00        | 95,000.00           | 2,150.00           | 107,000.00      | 4876.7%       |
| TOTAL MEDIATION SERVICES FUN | 2,000.00       | 95,000.00        | 95,000.00           | 2,150.00           | 107,000.00      | 4876.7%       |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| ELECTRONIC IMAGING FUND      | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22084000 ELECTRONIC IMAGING  |                |                  |                     |                    |                 |               |
| 22084000 111100 SALARIES     | 23,517.13      | 30,000.00        | 30,000.00           | 29,750.00          | 30,000.00       | .8%           |
| 22084000 111101 OT           | .00            | 1,500.00         | 1,473.00            | 1,500.00           | 1,500.00        | .0%           |
| 22084000 111102 CALLOUT      | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 22084000 212100 OPERS        | 3,292.39       | 4,200.00         | 4,200.00            | 4,165.00           | 5,000.00        | 20.0%         |
| 22084000 212200 BWC          | 525.51         | 900.00           | 900.00              | 893.00             | 945.00          | 5.8%          |
| 22084000 212400 MED INS      | 6,347.04       | 11,783.00        | 11,783.00           | 10,929.00          | 12,000.00       | 9.8%          |
| 22084000 212500 LIFE INS     | 33.12          | 43.00            | 70.00               | 70.00              | 93.00           | 32.9%         |
| 22084000 212900 MEDICARE     | 329.33         | 435.00           | 435.00              | 432.00             | 456.00          | 5.6%          |
| 22084000 331301 R&M OFF      | 1,007.00       | 2,000.00         | 2,000.00            | 1,011.00           | 2,000.00        | 97.8%         |
| 22084000 332000 MISC TOOLS   | .00            | 1,000.00         | 1,000.00            | .00                | 1,000.00        | .0%           |
| 22084000 332100 SMALL EQ     | .00            | 17,000.00        | 17,000.00           | .00                | 17,000.00       | .0%           |
| 22084000 441100 PROF SERV    | .00            | 25,148.00        | 25,148.00           | .00                | 25,148.00       | .0%           |
| 22084000 441700 SOFTWARE     | .00            | 85,001.00        | 85,001.00           | .00                | 94,858.00       | .0%           |
| 22084000 551300 OUT EQUIP    | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL ELECTRONIC IMAGING     | 35,051.52      | 179,010.00       | 179,010.00          | 48,750.00          | 190,000.00      | 289.7%        |
| TOTAL ELECTRONIC IMAGING FUN | 35,051.52      | 179,010.00       | 179,010.00          | 48,750.00          | 190,000.00      | 289.7%        |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| LEGAL RESEARCH FUND        | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22085000 LEGAL RESEARCH    |                |                  |                     |                    |                 |               |
| 22085000 441100 PROF SERV  | .00            | 20,365.00        | 20,365.00           | 20,365.00          | .00             | -100.0%       |
| 22085000 761600 CIXFER OUT | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL LEGAL RESEARCH       | .00            | 20,365.00        | 20,365.00           | 20,365.00          | .00             | -100.0%       |
| TOTAL LEGAL RESEARCH FUND  | .00            | 20,365.00        | 20,365.00           | 20,365.00          | .00             | -100.0%       |

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

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| SEVERANCE PAYOUT RESERVE FUND          | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|--|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 22090000 SEVERANCE PAYOUT RESERVE FUND |                |                  |                     |                    |                 |               |
| 22090000 111103 RETIR SETT             | 195,596.86     | 110,000.00       | 166,933.62          | 167,250.00         | .00             | -100.0%       |
| 22090000 212200 BWC                    | 5,867.90       | .00              | 5,014.13            | 5,050.00           | .00             | -100.0%       |
| 22090000 212300 OP&F                   | 3,726.00       | .00              | 2,074.25            | 2,100.00           | .00             | -100.0%       |
| 22090000 212900 MEDICARE               | 1,757.27       | .00              | 978.00              | 980.00             | .00             | -100.0%       |
| TOTAL SEVERANCE PAYOUT RESER           | 206,948.03     | 110,000.00       | 175,000.00          | 175,380.00         | .00             | -100.0%       |
| TOTAL SEVERANCE PAYOUT RESER           | 206,948.03     | 110,000.00       | 175,000.00          | 175,380.00         | .00             | -100.0%       |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| DEBT SERVICE FUND           | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23035000 CRYSTAL/MELROSE DS |                |                  |                     |                    |                 |               |
| 23035000 653100 DS PRINC    | 7,200.00       | 7,200.00         | 7,200.00            | 7,200.00           | 7,200.00        | .0%           |
| TOTAL CRYSTAL/MELROSE DS    | 7,200.00       | 7,200.00         | 7,200.00            | 7,200.00           | 7,200.00        | .0%           |



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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| DEBT SERVICE FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|---------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23045010 14FIRE REFUNDING OF 04 |                |                  |                     |                    |                 |               |
| 23045010 653100 DS PRINC        | 196,500.00     | .00              | .00                 | .00                | .00             | .0%           |
| 23045010 653200 DS INT          | 1,886.40       | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL 14FIRE REFUNDING OF 04    | 198,386.40     | .00              | .00                 | .00                | .00             | .0%           |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| DEBT SERVICE FUND                      | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|--|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23056000 QEC ENERGY BONDS (2011 ISSUE) |                |                  |                     |                    |                 |               |
| 23056000 653100 DS PRINC               | 65,555.00      | 67,496.00        | 67,496.00           | 67,496.00          | 69,494.00       | 3.0%          |
| 23056000 653200 DS INT                 | 8,108.01       | 6,172.82         | 6,172.82            | 6,172.82           | 4,174.94        | -32.4%        |
| 23056000 761600 CIXFER OUT             | 5.24           | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL QEC ENERGY BONDS (2011           | 73,668.25      | 73,668.82        | 73,668.82           | 73,668.82          | 73,668.94       | .0%           |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| DEBT SERVICE FUND                     | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|---------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23056100 ENERGY BONDS SERIES B (2011) |                |                  |                     |                    |                 |               |
| 23056100 653100 DS PRINC              | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 23056100 653200 DS INT                | 27,972.28      | 27,972.28        | 27,972.28           | 27,972.28          | 27,972.28       | .0%           |
| 23056100 761600 CIXFER OUT            | 17,192.25      | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL ENERGY BONDS SERIES B           | 45,164.53      | 27,972.28        | 27,972.28           | 27,972.28          | 27,972.28       | .0%           |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| DEBT SERVICE FUND                | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23060100 HRC REHAB DS (08 ISSUE) |                |                  |                     |                    |                 |               |
| 23060100 653100 DS PRINC         | 30,000.00      | .00              | .00                 | .00                | .00             | .0%           |
| 23060100 653200 DS INT           | 94,480.00      | .00              | .00                 | .00                | .00             | .0%           |
| 23060100 761600 CIXFER OUT       | 15,000.00      | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL HRC REHAB DS (08 ISSUE     | 139,480.00     | .00              | .00                 | .00                | .00             | .0%           |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| DEBT SERVICE FUND                 | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-----------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23060110 2016 HRC REHAB REFUNDING |                |                  |                     |                    |                 |               |
| 23060110 441400 LEGAL SER         | 53,204.92      | .00              | .00                 | .00                | .00             | .0%           |
| 23060110 653100 DS PRINC          | 2,267,630.57   | 60,000.00        | 60,000.00           | 60,000.00          | 45,000.00       | -25.0%        |
| 23060110 653200 DS INT            | .00            | 63,039.86        | 63,039.86           | 63,039.86          | 71,600.00       | 13.6%         |
| TOTAL 2016 HRC REHAB REFUNDI      | 2,320,835.49   | 123,039.86       | 123,039.86          | 123,039.86         | 116,600.00      | -5.2%         |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| DEBT SERVICE FUND                | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23060200 CR236 LAND DS (08 ISSU) |                |                  |                     |                    |                 |               |
| 23060200 653100 DS PRINC         | 10,000.00      | .00              | .00                 | .00                | .00             | .0%           |
| 23060200 653200 DS INT           | 27,757.50      | .00              | .00                 | .00                | .00             | .0%           |
| 23060200 761600 CIXFER OUT       | 37,757.50      | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL CR236 LAND DS (08 ISSU     | 75,515.00      | .00              | .00                 | .00                | .00             | .0%           |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| DEBT SERVICE FUND                  | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23060210 2016 CR236 LAND REFUNDING |                |                  |                     |                    |                 |               |
| 23060210 441400 LEGAL SER          | 15,695.48      | .00              | .00                 | .00                | .00             | .0%           |
| 23060210 653100 DS PRINC           | 666,223.33     | 15,000.00        | 15,000.00           | 15,000.00          | 15,000.00       | .0%           |
| 23060210 653200 DS INT             | .00            | 18,326.70        | 18,326.70           | 18,326.70          | 20,869.00       | 13.9%         |
| TOTAL 2016 CR236 LAND REFUND       | 681,918.81     | 33,326.70        | 33,326.70           | 33,326.70          | 35,869.00       | 7.6%          |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| DEBT SERVICE FUND                  | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23060300 CR236 WIDEN DS (08 ISSUE) |                |                  |                     |                    |                 |               |
| 23060300 653100 DS PRINC           | 30,000.00      | .00              | .00                 | .00                | .00             | .0%           |
| 23060300 653200 DS INT             | 132,906.26     | .00              | .00                 | .00                | .00             | .0%           |
| 23060300 761600 CIXFER OUT         | 162,906.26     | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL CR236 WIDEN DS (08 ISS       | 325,812.52     | .00              | .00                 | .00                | .00             | .0%           |



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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| DEBT SERVICE FUND                      | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|--|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23060310 2016 CR236 WIDENING REFUNDING |                |                  |                     |                    |                 |               |
| 23060310 441400 LEGAL SER              | 79,510.35      | .00              | .00                 | .00                | .00             | .0%           |
| 23060310 653100 DS PRINC               | 3,346,283.50   | 75,000.00        | 75,000.00           | 75,000.00          | 60,000.00       | -20.0%        |
| 23060310 653200 DS INT                 | .00            | 74,443.30        | 74,443.30           | 74,443.30          | 84,479.00       | 13.5%         |
| TOTAL 2016 CR236 WIDENING RE           | 3,425,793.85   | 149,443.30       | 149,443.30          | 149,443.30         | 144,479.00      | -3.3%         |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| DEBT SERVICE FUND             | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23060400 5-PLEX DS (08 ISSUE) |                |                  |                     |                    |                 |               |
| 23060400 653100 DS PRINC      | 195,000.00     | .00              | .00                 | .00                | .00             | .0%           |
| 23060400 653200 DS INT        | 23,887.50      | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL 5-PLEX DS (08 ISSUE)    | 218,887.50     | .00              | .00                 | .00                | .00             | .0%           |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| DEBT SERVICE FUND             | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23060410 2016 5PLEX REFUNDING |                |                  |                     |                    |                 |               |
| 23060410 441400 LEGAL SER     | 11,229.25      | .00              | .00                 | .00                | .00             | .0%           |
| 23060410 653100 DS PRINC      | 435,791.96     | 225,000.00       | 225,000.00          | 225,000.00         | 225,000.00      | .0%           |
| 23060410 653200 DS INT        | .00            | 4,219.38         | 4,219.38            | 4,219.38           | 2,700.00        | -36.0%        |
| TOTAL 2016 5PLEX REFUNDING    | 447,021.21     | 229,219.38       | 229,219.38          | 229,219.38         | 227,700.00      | -.7%          |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| DEBT SERVICE FUND                | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>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          | 7,967,166.68   | 651,353.46       | 651,353.46          | 651,353.46         | 640,972.34      | -1.6%         |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| MPITIF-CR236(1)            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 23090000 MPITIF-CR236 (1)  |                |                  |                     |                    |                 |               |
| 23090000 761600 CIXFER OUT | 71,782.93      | .00              | .00                 | 45,817.68          | .00             | -100.0%       |
| TOTAL MPITIF-CR236 (1)     | 71,782.93      | .00              | .00                 | 45,817.68          | .00             | -100.0%       |
| TOTAL MPITIF-CR236(1)      | 71,782.93      | .00              | .00                 | 45,817.68          | .00             | -100.0%       |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| MUNI COURT IMPROVEMENT FUND          | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|--------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 24020000 MUNICIPAL COURT IMPROVEMENT |                |                  |                     |                    |                 |               |
| 24020000 311100 OFF SUPP             | .00            | 25,750.00        | 25,750.00           | .00                | 25,750.00       | .0%           |
| 24020000 321100 CHEM SUPP            | .00            | 5,000.00         | 5,000.00            | 3,100.00           | 5,000.00        | 61.3%         |
| 24020000 321500 MISC SUPP            | .00            | 250.00           | 250.00              | .00                | 250.00          | .0%           |
| 24020000 331200 R&M VEH              | .00            | 1,000.00         | 1,000.00            | .00                | 1,000.00        | .0%           |
| 24020000 331300 R&M EQUIP            | .00            | 3,500.00         | 3,500.00            | .00                | 3,500.00        | .0%           |
| 24020000 331301 R&M OFF              | .00            | 1,000.00         | 1,000.00            | .00                | 1,000.00        | .0%           |
| 24020000 331400 R&M B&G              | .00            | 25,000.00        | 25,000.00           | 10,000.00          | 25,000.00       | 150.0%        |
| 24020000 332000 MISC TOOLS           | .00            | 1,000.00         | 4,500.00            | 971.00             | 1,000.00        | 3.0%          |
| 24020000 332100 SMALL EQ             | .00            | 55,000.00        | 17,500.00           | 10,634.00          | 110,000.00      | 934.4%        |
| 24020000 441100 PROF SERV            | .00            | 64,000.00        | 64,000.00           | 250.00             | 64,000.00       | .0%           |
| 24020000 441101 CLEAN SER            | .00            | 5,000.00         | 5,000.00            | .00                | 5,000.00        | .0%           |
| 24020000 441700 SOFTWARE             | .00            | 50,000.00        | 43,000.00           | .00                | 74,500.00       | .0%           |
| 24020000 447200 LEASE EQ             | .00            | 5,000.00         | 5,000.00            | .00                | 5,000.00        | .0%           |
| 24020000 448100 PER DEV              | .00            | 1,000.00         | 1,000.00            | .00                | 1,000.00        | .0%           |
| 24020000 448101 REG FEES             | 2,150.00       | 2,500.00         | 2,500.00            | .00                | 2,500.00        | .0%           |
| 24020000 448102 MEAL REIMB           | 3,458.99       | 5,000.00         | 4,700.00            | .00                | 5,000.00        | .0%           |
| 24020000 551200 OUT BLDG             | .00            | .00              | .00                 | 40,000.00          | 70,500.00       | 76.3%         |
| 24020000 551300 OUT EQUIP            | .00            | .00              | 7,000.00            | 6,691.00           | .00             | -100.0%       |
| 24020000 761600 CIXFER OUT           | 50,000.00      | .00              | 34,000.00           | 34,000.00          | .00             | -100.0%       |
| TOTAL MUNICIPAL COURT IMPROV         | 55,608.99      | 250,000.00       | 249,700.00          | 105,646.00         | 400,000.00      | 278.6%        |
| TOTAL MUNI COURT IMPROVEMENT         | 55,608.99      | 250,000.00       | 249,700.00          | 105,646.00         | 400,000.00      | 278.6%        |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| AIRPORT FUND |           | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|--------------|-----------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25010000     | AIRPORT   |                |                  |                     |                    |                 |               |
| 25010000     | 111100    |                |                  |                     |                    |                 |               |
|              | SALARIES  | 212,350.97     | 217,768.00       | 217,768.00          | 217,766.00         | 223,351.00      | 2.6%          |
| 25010000     | 111101    |                |                  |                     |                    |                 |               |
|              | OT        | 1,226.79       | 6,750.00         | 6,750.00            | 4,271.00           | 6,875.00        | 61.0%         |
| 25010000     | 111102    |                |                  |                     |                    |                 |               |
|              | CALL OUT  | 314.61         | 6,075.00         | 5,635.00            | 2,917.00           | 6,187.00        | 112.1%        |
| 25010000     | 111105    |                |                  |                     |                    |                 |               |
|              | LONGEVITY | 3,165.00       | 3,510.00         | 3,950.00            | 3,950.00           | 4,030.00        | 2.0%          |
| 25010000     | 212100    |                |                  |                     |                    |                 |               |
|              | OPERS     | 30,388.07      | 32,775.00        | 32,775.00           | 32,009.00          | 33,662.00       | 5.2%          |
| 25010000     | 212200    |                |                  |                     |                    |                 |               |
|              | BWC       | 4,440.79       | 7,101.00         | 7,101.00            | 7,147.00           | 7,368.00        | 3.1%          |
| 25010000     | 212400    |                |                  |                     |                    |                 |               |
|              | MED INS   | 63,890.18      | 74,731.00        | 74,731.00           | 69,022.00          | 83,491.00       | 21.0%         |
| 25010000     | 212500    |                |                  |                     |                    |                 |               |
|              | LIFE INS  | 199.01         | 428.00           | 428.00              | 420.00             | 420.00          | .0%           |
| 25010000     | 212600    |                |                  |                     |                    |                 |               |
|              | UNIFORMS  | 1,400.00       | 1,400.00         | 1,400.00            | 1,400.00           | 1,400.00        | .0%           |
| 25010000     | 212601    |                |                  |                     |                    |                 |               |
|              | OUTWEAR   | 198.00         | .00              | .00                 | .00                | .00             | .0%           |
| 25010000     | 212602    |                |                  |                     |                    |                 |               |
|              | SAFETY    | 174.95         | 200.00           | 200.00              | 200.00             | 200.00          | .0%           |
| 25010000     | 212900    |                |                  |                     |                    |                 |               |
|              | MEDICARE  | 3,107.55       | 3,432.00         | 3,432.00            | 3,278.00           | 3,524.00        | 7.5%          |
| 25010000     | 311100    |                |                  |                     |                    |                 |               |
|              | OFF SUPP  | 90.30          | 95.00            | 95.00               | 62.00              | 95.00           | 53.2%         |
| 25010000     | 311101    |                |                  |                     |                    |                 |               |
|              | CONT OFF  | 251.25         | 275.00           | 275.00              | 268.00             | 275.00          | 2.6%          |
| 25010000     | 311102    |                |                  |                     |                    |                 |               |
|              | PRINTING  | .00            | 95.00            | 95.00               | 90.00              | 95.00           | 5.6%          |
| 25010000     | 320901    |                |                  |                     |                    |                 |               |
|              | AV FUEL   | 411,519.76     | 559,000.00       | 559,000.00          | 455,808.00         | 500,000.00      | 9.7%          |
| 25010000     | 320902    |                |                  |                     |                    |                 |               |
|              | AV OIL    | 7,271.08       | 8,600.00         | 8,600.00            | 2,184.00           | 9,000.00        | 312.1%        |
| 25010000     | 321102    |                |                  |                     |                    |                 |               |
|              | FIRST AID | 50.55          | 250.00           | 250.00              | 50.00              | 250.00          | 400.0%        |
| 25010000     | 321103    |                |                  |                     |                    |                 |               |
|              | PROP CHEM | 799.90         | 1,000.00         | 1,000.00            | 963.00             | 1,000.00        | 3.8%          |
| 25010000     | 321200    |                |                  |                     |                    |                 |               |
|              | JAN SUPP  | .00            | 25.00            | 25.00               | 25.00              | 25.00           | .0%           |
| 25010000     | 321201    |                |                  |                     |                    |                 |               |
|              | JAN CHEMS | 266.99         | 275.00           | 163.00              | 158.00             | 175.00          | 10.8%         |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| AIRPORT FUND |        |            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|--------------|--------|------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25010000     | 321202 | JAN PAPER  | 156.38         | 250.00           | 362.00              | 334.00             | 350.00          | 4.8%          |
| 25010000     | 321401 | FUEL       | 4,520.68       | 16,315.00        | 16,315.00           | 10,065.00          | 11,300.00       | 12.3%         |
| 25010000     | 321402 | OIL/OTHER  | .00            | 500.00           | 800.00              | 614.00             | 700.00          | 14.0%         |
| 25010000     | 321500 | MISC SUPP  | 463.13         | 1,200.00         | 1,200.00            | 1,200.00           | 1,200.00        | .0%           |
| 25010000     | 321501 | SUPP SPEC  | 3,434.42       | 6,000.00         | 6,000.00            | 3,193.00           | 6,000.00        | 87.9%         |
| 25010000     | 331100 | R&M RADIO  | 210.72         | 355.00           | 355.00              | 211.00             | 325.00          | 54.0%         |
| 25010000     | 331101 | RAD/MARCS  | 480.00         | 480.00           | 480.00              | 480.00             | 480.00          | .0%           |
| 25010000     | 331200 | R&M VEH    | 4,673.97       | 6,600.00         | 6,600.00            | 4,054.00           | 6,600.00        | 62.8%         |
| 25010000     | 331300 | R&M EQUIP  | 4,146.24       | 5,000.00         | 5,000.00            | 4,037.00           | 5,000.00        | 23.9%         |
| 25010000     | 331301 | R&M OFF    | 259.32         | 300.00           | 300.00              | 300.00             | 300.00          | .0%           |
| 25010000     | 331302 | R&M NL EQ  | 613.23         | 4,500.00         | 4,500.00            | 4,500.00           | 4,500.00        | .0%           |
| 25010000     | 331400 | R&M B&G    | 10,133.24      | 37,000.00        | 30,483.21           | 21,314.00          | 35,000.00       | 64.2%         |
| 25010000     | 331401 | R&M SCAPE  | .00            | 400.00           | 400.00              | .00                | 400.00          | .0%           |
| 25010000     | 332000 | MISC TOOLS | 1,071.96       | 400.00           | 1,000.00            | 1,000.00           | 1,000.00        | .0%           |
| 25010000     | 332100 | SMALL EQ   | 2,554.66       | 1,000.00         | 1,800.00            | 1,772.00           | 2,000.00        | 12.9%         |
| 25010000     | 332300 | OPEN HOUSE | .00            | 17,000.00        | 18,200.00           | 17,837.00          | .00             | -100.0%       |
| 25010000     | 441000 | REG PERM   | 425.00         | 1,300.00         | 1,425.00            | 1,025.00           | 1,425.00        | 39.0%         |
| 25010000     | 441100 | PROF SERV  | 1,527.10       | 2,500.00         | 9,500.00            | 9,299.00           | 12,500.00       | 34.4%         |
| 25010000     | 441103 | TRASH SERV | 756.00         | 756.00           | 756.00              | 756.00             | 756.00          | .0%           |
| 25010000     | 441104 | RNDOM TEST | .00            | 270.00           | 270.00              | 90.00              | 280.00          | 211.1%        |
| 25010000     | 441400 | LEG/FIN SE | 11,828.50      | 17,000.00        | 17,000.00           | 11,002.00          | 15,000.00       | 36.3%         |
| 25010000     | 441500 | COMP SERV  | 9,167.00       | 9,751.00         | 9,751.00            | 9,751.00           | 10,587.00       | 8.6%          |



PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| AIRPORT FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25010000 442100 UTILITIES  | 1,864.55       | 3,780.00         | 3,780.00            | 2,112.00           | 3,780.00        | 79.0%         |
| 25010000 442101 AEP        | 13,983.22      | 16,800.00        | 16,800.00           | 15,250.00          | 16,500.00       | 8.2%          |
| 25010000 442102 COLUMB GAS | 2,392.50       | 4,020.00         | 4,020.00            | 3,783.00           | 3,370.00        | -10.9%        |
| 25010000 442105 WTR/SWR    | 1,506.16       | 2,013.00         | 2,263.00            | 2,172.00           | 1,000.00        | -54.0%        |
| 25010000 443101 CO PHONE   | 1,377.81       | 1,400.00         | 1,443.00            | 1,416.00           | 1,416.00        | .0%           |
| 25010000 443102 POSTAGE    | 218.10         | 275.00           | 275.00              | 233.00             | 250.00          | 7.3%          |
| 25010000 443103 EXPRS MAIL | .00            | 50.00            | 50.00               | 50.00              | 50.00           | .0%           |
| 25010000 443104 CELLULAR   | 1,200.00       | 1,200.00         | 1,200.00            | 1,200.00           | 1,200.00        | .0%           |
| 25010000 445100 ADVERTIS   | 690.00         | 1,000.00         | 1,000.00            | 790.00             | 1,000.00        | 26.6%         |
| 25010000 445101 LEGALS     | 60.08          | 65.00            | 65.00               | .00                | .00             | .0%           |
| 25010000 446100 INS B & E  | 6,609.32       | 6,807.00         | 6,807.00            | 6,298.00           | 6,613.00        | 5.0%          |
| 25010000 446200 INS VEH    | 1,162.00       | 1,424.00         | 2,199.00            | 2,199.00           | 2,309.00        | 5.0%          |
| 25010000 446300 INS LIAB   | 8,791.00       | 9,230.00         | 9,230.00            | 8,791.00           | 9,231.00        | 5.0%          |
| 25010000 447200 LEASE EQUI | 36.00          | 50.00            | 50.00               | 50.00              | 50.00           | .0%           |
| 25010000 447201 PAGERS     | 239.79         | 238.00           | 240.00              | 240.00             | 250.00          | 4.2%          |
| 25010000 448100 PER DEV    | 264.00         | 400.00           | 574.00              | 574.00             | 600.00          | 4.5%          |
| 25010000 448101 REG FEES   | 194.00         | 200.00           | 1,490.00            | 1,489.00           | 500.00          | -66.4%        |
| 25010000 448102 MEAL/ROOM  | 415.04         | 475.00           | 1,432.79            | 1,433.00           | 1,000.00        | -30.2%        |
| 25010000 448500 TAX PAY    | 36,952.46      | 36,953.00        | 36,953.00           | 28,809.00          | 36,953.00       | 28.3%         |
| 25010000 448501 SALES TAX  | 19,264.38      | 28,000.00        | 28,000.00           | 20,061.00          | 28,000.00       | 39.6%         |
| 25010000 448900 BAD DEBT   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25010000 449200 O/S EXP    | .00            | .00              | .00                 | .00                | .00             | .0%           |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| AIRPORT FUND               | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25010000 551200 OUT BLDG   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25010000 551300 OUT EQUIP  | 11,000.00      | .00              | 40,000.00           | 40,000.00          | .00             | -100.0%       |
| 25010000 551400 OUT IMPROV | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25010000 761600 CIXFERS OU | 14,000.00      | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL AIRPORT              | 919,747.71     | 1,167,042.00     | 1,214,042.00        | 1,041,772.00       | 1,111,198.00    | 6.7%          |
| TOTAL AIRPORT FUND         | 919,747.71     | 1,167,042.00     | 1,214,042.00        | 1,041,772.00       | 1,111,198.00    | 6.7%          |

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

P 100  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                 | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25050000 WATER TREATMENT   |                |                  |                     |                    |                 |               |
| 25050000 111100 SALARIES   | 746,816.92     | 786,820.00       | 782,763.95          | 779,241.00         | 818,529.00      | 5.0%          |
| 25050000 111101 OT         | 1,369.10       | 6,000.00         | 5,620.00            | 3,100.00           | 8,000.00        | 158.1%        |
| 25050000 111102 CALL OUT   | 693.08         | 2,500.00         | 2,500.00            | 640.00             | 2,500.00        | 290.6%        |
| 25050000 111103 RETIRE SET | .00            | .00              | 4,056.05            | 11,500.00          | .00             | -100.0%       |
| 25050000 111105 LONGEVITY  | 13,260.00      | 13,260.00        | 13,260.00           | 12,510.00          | 12,640.00       | 1.0%          |
| 25050000 212100 OPERS      | 106,349.46     | 113,202.00       | 113,202.00          | 111,369.00         | 117,440.00      | 5.5%          |
| 25050000 212200 BWC        | 16,511.77      | 24,422.00        | 24,422.00           | 24,107.00          | 25,261.00       | 4.8%          |
| 25050000 212400 MED INS    | 97,232.20      | 161,993.00       | 161,993.00          | 160,137.00         | 189,077.00      | 18.1%         |
| 25050000 212500 LIFE INS   | 607.20         | 1,327.00         | 1,327.00            | 1,294.00           | 1,341.00        | 3.6%          |
| 25050000 212600 UNIFORMS   | 3,510.02       | 3,325.00         | 3,325.00            | 3,325.00           | 3,507.00        | 5.5%          |
| 25050000 212602 SAFETY     | 794.01         | 875.00           | 1,255.00            | 1,255.00           | 3,775.00        | 200.8%        |
| 25050000 212900 MEDICARE   | 10,781.59      | 11,804.00        | 11,804.00           | 11,535.00          | 12,161.00       | 5.4%          |
| 25050000 311100 OFF SUPP   | 197.68         | 950.00           | 950.00              | 950.00             | 950.00          | .0%           |
| 25050000 311101 CONT OFF   | 570.23         | 630.00           | 630.00              | 630.00             | 630.00          | .0%           |
| 25050000 311102 PRINTING   | 882.00         | 1,200.00         | 1,200.00            | 1,200.00           | 1,200.00        | .0%           |
| 25050000 321000 LAB SUPP   | 18,754.45      | 22,000.00        | 22,000.00           | 22,000.00          | 31,000.00       | 40.9%         |
| 25050000 321101 OP CHEMS   | 419,359.47     | 464,500.00       | 450,500.00          | 432,000.00         | 520,000.00      | 20.4%         |
| 25050000 321102 FIRST AID  | 134.38         | 250.00           | 250.00              | 250.00             | 250.00          | .0%           |
| 25050000 321103 PROP CHEM  | 375.05         | 2,000.00         | 2,000.00            | 1,400.00           | 2,000.00        | 42.9%         |
| 25050000 321200 JAN SUPP   | 1,020.96       | 1,000.00         | 2,425.00            | 2,200.00           | 2,300.00        | 4.5%          |
| 25050000 321201 JAN CHEMS  | 86.80          | 600.00           | 600.00              | 600.00             | 600.00          | .0%           |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                 | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25050000 321202 JAN PAPER  | 616.73         | 1,000.00         | 775.00              | 1,000.00           | 1,000.00        | .0%           |
| 25050000 321401 FUEL       | 6,545.78       | 20,000.00        | 18,800.00           | 11,000.00          | 11,000.00       | .0%           |
| 25050000 321402 OIL/OTHER  | 692.99         | 750.00           | 750.00              | 750.00             | 750.00          | .0%           |
| 25050000 321500 MISC SUPP  | 1,427.46       | 3,000.00         | 3,000.00            | 3,000.00           | 3,000.00        | .0%           |
| 25050000 331100 R&M RADIO  | 914.64         | 915.00           | 915.00              | 915.00             | 915.00          | .0%           |
| 25050000 331101 RAD/MARCS  | 1,320.00       | 1,320.00         | 1,320.00            | 1,320.00           | 1,440.00        | 9.1%          |
| 25050000 331200 R&M VEH    | 10,673.58      | 10,000.00        | 10,674.81           | 10,674.00          | 20,000.00       | 87.4%         |
| 25050000 331300 R&M EQUIP  | 41,415.15      | 80,000.00        | 70,554.50           | 70,555.00          | 75,000.00       | 6.3%          |
| 25050000 331301 R&M OFF    | 748.37         | 882.00           | 882.00              | 882.00             | 900.00          | 2.0%          |
| 25050000 331302 R&M NL EQ  | 490.69         | 1,000.00         | 1,000.00            | 482.00             | 1,000.00        | 107.5%        |
| 25050000 331400 R&M B&G    | 27,137.07      | 40,000.00        | 39,964.00           | 39,964.00          | 90,000.00       | 125.2%        |
| 25050000 331401 R&M SCAPE  | .00            | 500.00           | 500.00              | 500.00             | 500.00          | .0%           |
| 25050000 332000 MISC TOOLS | 2,069.64       | 3,000.00         | 3,000.00            | 3,000.00           | 3,500.00        | 16.7%         |
| 25050000 332100 SMALL EQ   | 8,943.81       | 10,000.00        | 19,000.00           | 19,000.00          | 20,000.00       | 5.3%          |
| 25050000 441000 REG PERM   | 1,033.75       | 1,500.00         | 1,500.00            | 1,034.00           | 6,300.00        | 509.3%        |
| 25050000 441100 PROF SERV  | 28,603.81      | 60,000.00        | 70,000.00           | 64,240.00          | 100,000.00      | 55.7%         |
| 25050000 441101 CLEAN SER  | .00            | .00              | .00                 | .00                | 500.00          | .0%           |
| 25050000 441103 TRASH SERV | 462.00         | 500.00           | 500.00              | 462.00             | 500.00          | 8.2%          |
| 25050000 441104 RNDOM TEST | 192.00         | 500.00           | 500.00              | 221.00             | 500.00          | 126.2%        |
| 25050000 441500 COMP SERV  | 10,524.00      | 11,792.00        | 11,792.00           | 11,792.00          | 14,042.00       | 19.1%         |
| 25050000 441700 SOFTWARE   | 17,124.00      | 10,000.00        | 5,000.00            | .00                | 3,500.00        | .0%           |
| 25050000 442101 AEP        | 279,539.31     | 270,000.00       | 270,000.00          | 243,000.00         | 270,000.00      | 11.1%         |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND            |        |            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-----------------------|--------|------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25050000              | 442102 | COLUMB GAS | 20,547.20      | 23,300.00        | 24,500.00           | 24,500.00          | 26,000.00       | 6.1%          |
| 25050000              | 442105 | WTR/SWR    | 8,650.72       | 8,800.00         | 8,800.00            | 8,437.00           | 8,500.00        | .7%           |
| 25050000              | 443101 | CO PHONE   | 1,300.51       | 1,400.00         | 1,400.00            | 1,400.00           | 1,400.00        | .0%           |
| 25050000              | 443102 | POSTAGE    | 185.52         | 350.00           | 350.00              | 150.00             | 350.00          | 133.3%        |
| 25050000              | 443103 | EXPRS MAIL | 25.29          | 250.00           | 250.00              | 150.00             | 250.00          | 66.7%         |
| 25050000              | 443104 | CELLULAR   | 2,160.00       | 2,160.00         | 2,160.00            | 2,160.00           | 2,976.00        | 37.8%         |
| 25050000              | 444100 | TRANSPOR   | .00            | .00              | 55.50               | .00                | .00             | .0%           |
| 25050000              | 446100 | INS B & E  | 31,158.64      | 32,717.00        | 32,717.00           | 32,717.00          | 34,363.00       | 5.0%          |
| 25050000              | 446200 | INS VEH    | 1,661.81       | 1,718.00         | 1,718.00            | 1,584.00           | 1,700.00        | 7.3%          |
| 25050000              | 447200 | LEASE EQUI | 70.52          | 200.00           | 200.00              | .00                | 200.00          | .0%           |
| 25050000              | 447201 | PAGERS     | 227.94         | 375.00           | 375.00              | 250.00             | 375.00          | 50.0%         |
| 25050000              | 448100 | PER DEV    | 1,344.50       | 2,000.00         | 2,000.00            | 1,890.00           | 2,000.00        | 5.8%          |
| 25050000              | 448101 | REG FEES   | 2,424.00       | 2,700.00         | 4,700.00            | 4,000.00           | 4,400.00        | 10.0%         |
| 25050000              | 448102 | MEAL/ROOM  | 1,677.70       | 2,000.00         | 2,000.00            | 1,700.00           | 2,200.00        | 29.4%         |
| 25050000              | 448500 | TAX PAY    | .00            | .00              | 36.00               | 36.00              | 36.00           | .0%           |
| 25050000              | 551300 | OUT EQUIP  | 40,126.92      | .00              | 7,390.00            | 7,390.00           | .00             | -100.0%       |
| TOTAL WATER TREATMENT |        |            | 1,991,342.42   | 2,223,287.00     | 2,225,161.81        | 2,151,398.00       | 2,462,258.00    | 14.4%         |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                  | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25050200 MAIN STREET W/L DS |                |                  |                     |                    |                 |               |
| 25050200 653100 DS PRINC    | .00            | 6,961.32         | 6,961.32            | 6,961.32           | 6,961.32        | .0%           |
| TOTAL MAIN STREET W/L DS    | .00            | 6,961.32         | 6,961.32            | 6,961.32           | 6,961.32        | .0%           |

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

P 104  
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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                   | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25050600 SHERMAN PARK W/L DS |                |                  |                     |                    |                 |               |
| 25050600 653100 DS PRINC     | .00            | 10,000.00        | 10,000.00           | 10,000.00          | 10,000.00       | .0%           |
| TOTAL SHERMAN PARK W/L DS    | .00            | 10,000.00        | 10,000.00           | 10,000.00          | 10,000.00       | .0%           |

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

P 105  
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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                   | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>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: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                      | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|---------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25050800 BROAD AVE WATERLINE DS |                |                  |                     |                    |                 |               |
| 25050800 653100 DS PRINC        | .00            | 10,000.00        | 10,000.00           | 10,000.00          | 10,000.00       | .0%           |
| TOTAL BROAD AVE WATERLINE DS    | .00            | 10,000.00        | 10,000.00           | 10,000.00          | 10,000.00       | .0%           |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                      | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|---------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25050900 W MELROSE WATERLINE DS |                |                  |                     |                    |                 |               |
| 25050900 653100 DS PRINC        | .00            | 9,679.50         | 9,679.50            | 9,679.50           | 9,679.50        | .0%           |
| TOTAL W MELROSE WATERLINE DS    | .00            | 9,679.50         | 9,679.50            | 9,679.50           | 9,679.50        | .0%           |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                    | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>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

P 109  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                     | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|--------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25051510 14WTR REFUNDING OF 03 |                |                  |                     |                    |                 |               |
| 25051510 653100 DS PRINC       | .00            | 310,000.00       | 310,000.00          | 310,000.00         | 315,000.00      | 1.6%          |
| 25051510 653200 DS INT         | 7,488.00       | 6,000.00         | 6,000.00            | 6,000.00           | 3,024.00        | -49.6%        |
| TOTAL 14WTR REFUNDING OF 03    | 7,488.00       | 316,000.00       | 316,000.00          | 316,000.00         | 318,024.00      | .6%           |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                          | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>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

P 111  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|---------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25051910 14WTR PUMP REFUNDING OF 2004 |                |                  |                     |                    |                 |               |
| 25051910 653100 DS PRINC              | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25051910 653200 DS INT                | 796.80         | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL 14WTR PUMP REFUNDING O          | 796.80         | .00              | .00                 | .00                | .00             | .0%           |

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

P 112  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                        | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-----------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25052400 11WTR REFUNDING OF 98 DS |                |                  |                     |                    |                 |               |
| 25052400 653100 DS PRINC          | .00            | 240,000.00       | 240,000.00          | 240,000.00         | 245,000.00      | 2.1%          |
| 25052400 653200 DS INT            | 13,658.13      | 9,457.50         | 9,457.50            | 9,457.50           | 4,777.50        | -49.5%        |
| TOTAL 11WTR REFUNDING OF 98       | 13,658.13      | 249,457.50       | 249,457.50          | 249,457.50         | 249,777.50      | .1%           |

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

P 113  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                             | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|--|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25052600 OWDA WTP IMPROVEMENTS 2005 DS |                |                  |                     |                    |                 |               |
| 25052600 653100 DS PRINC               | .00            | 201,257.94       | 201,257.94          | 201,257.94         | 207,851.96      | 3.3%          |
| 25052600 653200 DS INT                 | 68,412.23      | 68,606.22        | 68,606.22           | 68,606.22          | 62,519.42       | -8.9%         |
| TOTAL OWDA WTP IMPROVEMENTS            | 68,412.23      | 269,864.16       | 269,864.16          | 269,864.16         | 270,371.38      | .2%           |



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

P 114  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|---------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25052800 14 WTP CLEARWELL |                |                  |                     |                    |                 |               |
| 25052800 653100 DS PRINC  | .00            | 400,000.00       | 400,000.00          | 400,000.00         | 400,000.00      | .0%           |
| 25052800 653200 DS INT    | 13,512.00      | 11,616.00        | 11,616.00           | 11,616.00          | 7,776.00        | -33.1%        |
| TOTAL 14 WTP CLEARWELL    | 13,512.00      | 411,616.00       | 411,616.00          | 411,616.00         | 407,776.00      | -.9%          |

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

P 115  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                  | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25053000 WATER DISTRIBUTION |                |                  |                     |                    |                 |               |
| 25053000 111100 SALARIES    | 637,222.10     | 675,282.00       | 677,487.00          | 677,484.00         | 707,034.00      | 4.4%          |
| 25053000 111101 OT          | 2,922.53       | 8,700.00         | 8,700.00            | 5,000.00           | 8,700.00        | 74.0%         |
| 25053000 111102 CALL OUT    | 11,247.99      | 24,000.00        | 17,615.00           | 13,000.00          | 24,000.00       | 84.6%         |
| 25053000 111103 RETIR SETT  | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25053000 111105 LONGEVITY   | 10,270.00      | 10,400.00        | 10,780.00           | 10,780.00          | 11,400.00       | 5.8%          |
| 25053000 111300 TEMP PTIME  | .00            | .00              | .00                 | .00                | 15,000.00       | .0%           |
| 25053000 212100 OPERS       | 92,333.81      | 100,398.00       | 100,398.00          | 98,335.00          | 107,260.00      | 9.1%          |
| 25053000 212200 BWC         | 14,348.87      | 21,698.00        | 21,698.00           | 21,301.00          | 23,000.00       | 8.0%          |
| 25053000 212400 MED INS     | 122,520.16     | 207,807.00       | 207,807.00          | 193,712.00         | 211,953.00      | 9.4%          |
| 25053000 212500 LIFE INS    | 566.72         | 1,327.00         | 1,327.00            | 1,309.00           | 1,302.00        | -.5%          |
| 25053000 212600 UNIFORMS    | 5,402.53       | 5,544.00         | 5,544.00            | 5,334.00           | 5,544.00        | 3.9%          |
| 25053000 212601 OUTWEAR     | 166.96         | 900.00           | 900.00              | 300.00             | 900.00          | 200.0%        |
| 25053000 212602 SAFETY      | 292.40         | 500.00           | 3,500.00            | 3,000.00           | 3,000.00        | .0%           |
| 25053000 212800 UNEMPLOY    | .00            | .00              | 800.00              | 800.00             | .00             | -100.0%       |
| 25053000 212900 MEDICARE    | 9,413.11       | 10,487.00        | 10,487.00           | 10,030.00          | 11,110.00       | 10.8%         |
| 25053000 311100 OFF SUPP    | 112.25         | 275.00           | 275.00              | 150.00             | 275.00          | 83.3%         |
| 25053000 311101 CONT OFF    | 307.42         | 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   | 135.00         | 400.00           | 400.00              | 100.00             | 400.00          | 300.0%        |
| 25053000 321200 JAN SUPP    | 208.49         | 800.00           | 800.00              | 400.00             | 800.00          | 100.0%        |
| 25053000 321201 JAN CHEMS   | 76.17          | 300.00           | 300.00              | 150.00             | 300.00          | 100.0%        |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                 | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25053000 321202 JAN PAPER  | 871.50         | 1,450.00         | 1,450.00            | 1,200.00           | 1,450.00        | 20.8%         |
| 25053000 321401 FUEL       | 19,993.31      | 32,000.00        | 32,000.00           | 20,959.00          | 28,595.00       | 36.4%         |
| 25053000 321402 OIL/OTHER  | 1,056.40       | 2,000.00         | 2,000.00            | 706.00             | 2,000.00        | 183.3%        |
| 25053000 321500 MISC SUPP  | 1,790.54       | 3,500.00         | 3,552.50            | 2,500.00           | 3,500.00        | 40.0%         |
| 25053000 321501 SUPP SPEC  | 1,092.14       | 1,250.00         | 1,250.00            | 971.00             | 1,700.00        | 75.1%         |
| 25053000 321800 RADMETER   | 9,460.00       | 50,000.00        | 30,000.00           | 20,000.00          | 50,000.00       | 150.0%        |
| 25053000 321900 HYDRANTS   | 90,246.70      | 80,000.00        | 80,000.00           | 78,602.00          | 95,000.00       | 20.9%         |
| 25053000 331000 R&M METER  | 4,744.39       | 6,000.00         | 6,600.00            | 6,123.00           | 6,000.00        | -2.0%         |
| 25053000 331100 R&M RADIO  | 1,548.48       | 1,900.00         | 1,900.00            | 1,461.00           | 1,900.00        | 30.0%         |
| 25053000 331101 RAD/MARCS  | 2,820.00       | 2,760.00         | 2,760.00            | 2,760.00           | 2,760.00        | .0%           |
| 25053000 331200 R&M VEH    | 7,860.08       | 12,000.00        | 12,000.00           | 7,000.00           | 12,000.00       | 71.4%         |
| 25053000 331300 R&M EQUIP  | 2,247.06       | 5,000.00         | 9,000.00            | 6,500.00           | 7,000.00        | 7.7%          |
| 25053000 331301 R&M OFF    | 241.77         | 400.00           | 400.00              | 262.00             | 400.00          | 52.7%         |
| 25053000 331302 R&M NL EQ  | 2,460.46       | 8,000.00         | 17,000.00           | 17,000.00          | 15,000.00       | -11.8%        |
| 25053000 331400 R&M B&G    | 1,691.13       | 3,000.00         | 14,000.00           | 7,710.00           | 7,000.00        | -9.2%         |
| 25053000 331500 R&M HYDR   | 13,527.54      | 9,000.00         | 12,300.00           | 11,300.00          | 9,000.00        | -20.4%        |
| 25053000 331600 R&M STREET | 48,065.52      | 50,000.00        | 38,250.00           | 30,000.00          | 50,000.00       | 66.7%         |
| 25053000 331700 R&M CURBS  | 1,920.00       | 2,500.00         | 2,500.00            | 2,400.00           | 2,500.00        | 4.2%          |
| 25053000 331800 R&M WALKS  | 2,401.40       | 3,500.00         | 3,500.00            | 1,000.00           | 3,500.00        | 250.0%        |
| 25053000 331900 R&M W/S    | 125,079.75     | 130,000.00       | 150,000.00          | 140,220.00         | 130,000.00      | -7.3%         |
| 25053000 332000 MISC TOOLS | 3,145.47       | 3,000.00         | 4,000.00            | 3,763.00           | 3,000.00        | -20.3%        |
| 25053000 332100 SMALL EQ   | 8,871.98       | 16,000.00        | 28,900.00           | 28,142.00          | 16,000.00       | -43.1%        |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                 | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25053000 440901 TEMP AGENC | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25053000 441000 REG PERM   | 25.00          | 25.00            | 25.00               | 25.00              | 25.00           | .0%           |
| 25053000 441100 PROF SERV  | 1,757.01       | 32,000.00        | 3,512.00            | 2,000.00           | 32,000.00       | 1500.0%       |
| 25053000 441101 CLEAN SER  | 390.96         | 1,000.00         | 1,000.00            | 135.00             | 1,000.00        | 640.7%        |
| 25053000 441102 EXTERMIN   | 208.00         | 360.00           | 360.00              | 234.00             | 360.00          | 53.8%         |
| 25053000 441103 TRASH SERV | 462.00         | 700.00           | 700.00              | 462.00             | 700.00          | 51.5%         |
| 25053000 441104 RNDOM TEST | 240.00         | 962.00           | 962.00              | 104.00             | 1,212.00        | 1065.4%       |
| 25053000 441400 LEGAL SER  | .00            | 250.00           | 169.00              | .00                | 250.00          | .0%           |
| 25053000 441500 COMP SERV  | 9,477.00       | 10,949.00        | 10,949.00           | 10,949.00          | 12,105.00       | 10.6%         |
| 25053000 442101 AEP        | 6,247.69       | 6,390.00         | 6,390.00            | 6,157.00           | 6,142.00        | -.2%          |
| 25053000 442102 COLUMB GAS | 5,209.78       | 6,136.00         | 6,136.00            | 5,059.00           | 5,100.00        | .8%           |
| 25053000 442105 WTR/SWR    | 3,079.30       | 3,081.00         | 3,131.00            | 3,116.00           | 3,116.00        | .0%           |
| 25053000 442201 OUT AEP    | 3,354.09       | 3,790.00         | 3,790.00            | 3,699.00           | 3,790.00        | 2.5%          |
| 25053000 443101 CO PHONE   | 871.48         | 891.00           | 891.00              | 891.00             | 891.00          | .0%           |
| 25053000 443102 POSTAGE    | .00            | 25.00            | 25.00               | .00                | 25.00           | .0%           |
| 25053000 443103 EXPRS MAIL | .00            | 200.00           | 200.00              | 100.00             | 200.00          | 100.0%        |
| 25053000 443104 CELLULAR   | 1,413.52       | 2,752.00         | 2,789.99            | 2,500.00           | 4,092.00        | 63.7%         |
| 25053000 445100 ADVERTIS   | .00            | 150.00           | 150.00              | .00                | 150.00          | .0%           |
| 25053000 446100 INS B & E  | 5,447.78       | 6,016.00         | 6,016.00            | 5,393.00           | 6,010.00        | 11.4%         |
| 25053000 446200 INS VEH    | 2,819.81       | 2,934.00         | 3,015.00            | 3,015.00           | 4,010.00        | 33.0%         |
| 25053000 447100 LEASE LAND | 300.00         | 300.00           | 970.00              | 970.00             | 1,000.00        | 3.1%          |
| 25053000 447200 LEASE EQUI | 177.54         | 3,000.00         | 3,000.00            | 2,000.00           | 3,000.00        | 50.0%         |

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

P 118  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND               |        |            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|--------------------------|--------|------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25053000                 | 448100 | PER DEV    | 712.62         | 1,500.00         | 1,500.00            | 1,400.00           | 1,500.00        | 7.1%          |
| 25053000                 | 448101 | REG FEES   | 3,354.00       | 5,000.00         | 5,000.00            | 3,500.00           | 5,000.00        | 42.9%         |
| 25053000                 | 448102 | MEAL/ROOM  | 268.68         | 1,000.00         | 1,000.00            | 680.00             | 1,000.00        | 47.1%         |
| 25053000                 | 448500 | TAX PAY    | .00            | .00              | 18.00               | 18.00              | .00             | -100.0%       |
| 25053000                 | 448900 | BAD DEBT   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25053000                 | 449000 | CLAIMS     | 5,014.75       | 3,000.00         | 3,000.00            | 2,755.00           | 3,000.00        | 8.9%          |
| 25053000                 | 551300 | OUT EQUIP  | 250,222.58     | .00              | 117,400.00          | 117,400.00         | .00             | -100.0%       |
| 25053000                 | 551400 | OUT IMPROV | .00            | .00              | 3,000.00            | 1,500.00           | .00             | -100.0%       |
| TOTAL WATER DISTRIBUTION |        |            | 1,559,735.72   | 1,585,339.00     | 1,708,129.49        | 1,606,226.00       | 1,676,811.00    | 4.4%          |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                 | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25072000 UTILITY BILLING   |                |                  |                     |                    |                 |               |
| 25072000 111100 SALARIES   | 421,987.73     | 437,969.00       | 442,001.00          | 446,400.00         | 459,000.00      | 2.8%          |
| 25072000 111101 OT         | .00            | 2,000.00         | 1,750.00            | 250.00             | 2,000.00        | 700.0%        |
| 25072000 111102 CALL OUT   | 682.25         | 2,000.00         | 2,000.00            | 2,000.00           | 2,000.00        | .0%           |
| 25072000 111103 RETIR SETT | .00            | .00              | .00                 | .00                | 71,760.00       | .0%           |
| 25072000 111105 LONGEVITY  | 9,620.00       | 9,620.00         | 10,690.00           | 10,690.00          | 11,060.00       | 3.5%          |
| 25072000 212100 OPERS      | 60,520.59      | 63,223.00        | 63,712.00           | 64,308.00          | 66,400.00       | 3.3%          |
| 25072000 212200 BWC        | 9,342.72       | 13,592.00        | 13,696.00           | 13,781.00          | 14,225.00       | 3.2%          |
| 25072000 212400 MED INS    | 67,623.36      | 107,749.00       | 102,054.00          | 97,358.00          | 111,751.00      | 14.8%         |
| 25072000 212500 LIFE INS   | 397.44         | 853.00           | 853.00              | 842.00             | 846.00          | .5%           |
| 25072000 212600 UNIFORMS   | 1,151.89       | 1,080.00         | 1,280.00            | 1,253.00           | 3,500.00        | 179.3%        |
| 25072000 212601 OUTWEAR    | 78.48          | .00              | 50.00               | .00                | 6,000.00        | .0%           |
| 25072000 212900 MEDICARE   | 6,044.50       | 6,570.00         | 6,570.00            | 6,661.00           | 6,875.00        | 3.2%          |
| 25072000 311100 OFF SUPP   | 391.30         | 1,000.00         | 1,000.00            | 680.00             | 1,000.00        | 47.1%         |
| 25072000 311101 CONT OFF   | 422.65         | 750.00           | 750.00              | 750.00             | 750.00          | .0%           |
| 25072000 311102 PRINTING   | 19,520.87      | 23,409.00        | 23,409.00           | 22,657.00          | 23,878.00       | 5.4%          |
| 25072000 321102 FIRST AID  | .00            | 300.00           | 300.00              | .00                | 300.00          | .0%           |
| 25072000 321200 JAN SUPP   | 60.25          | 100.00           | 100.00              | 100.00             | 100.00          | .0%           |
| 25072000 321202 JAN PAPER  | .00            | 50.00            | 50.00               | .00                | 50.00           | .0%           |
| 25072000 321401 FUEL       | 4,867.28       | 10,290.00        | 10,290.00           | 10,290.00          | 7,650.00        | -25.7%        |
| 25072000 321500 MISC SUPP  | 71.20          | 100.00           | 100.00              | 100.00             | 150.00          | 50.0%         |
| 25072000 331100 R&M RADIO  | 176.64         | 1,250.00         | 1,250.00            | 221.00             | 1,250.00        | 465.6%        |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND |        |            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------|--------|------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25072000   | 331101 | RAD/MARCS  | 570.00         | 600.00           | 600.00              | 600.00             | 480.00          | -20.0%        |
| 25072000   | 331200 | R&M VEH    | 1,702.29       | 3,200.00         | 2,890.00            | 2,890.00           | 5,180.00        | 79.2%         |
| 25072000   | 331300 | R&M EQUIP  | 1,737.02       | 2,250.00         | 2,250.00            | 1,762.00           | 2,250.00        | 27.7%         |
| 25072000   | 331301 | R&M OFF    | 1,495.59       | 2,100.00         | 2,100.00            | 1,697.00           | 2,100.00        | 23.7%         |
| 25072000   | 331400 | R&M B&G    | 47.47          | 500.00           | 5,300.00            | 4,970.00           | 2,000.00        | -59.8%        |
| 25072000   | 332000 | MISC TOOLS | 198.78         | 500.00           | 840.00              | 700.00             | 800.00          | 14.3%         |
| 25072000   | 332100 | SMALL EQ   | 2,947.98       | 6,300.00         | 4,000.00            | 1,000.00           | 8,300.00        | 730.0%        |
| 25072000   | 332200 | LEGAL MED  | 182.16         | 200.00           | 200.00              | 189.00             | 225.00          | 19.0%         |
| 25072000   | 441000 | REG PERM   | 21,413.70      | 20,920.00        | 20,920.00           | 20,920.00          | 21,055.00       | .6%           |
| 25072000   | 441100 | PROF SERV  | 2,481.46       | 5,415.00         | 5,415.00            | 2,839.00           | 5,465.00        | 92.5%         |
| 25072000   | 441101 | CLEAN SER  | 117.36         | 300.00           | 300.00              | 150.00             | 300.00          | 100.0%        |
| 25072000   | 441102 | EXTERMIN   | 52.00          | 52.00            | 52.00               | 52.00              | 52.00           | .0%           |
| 25072000   | 441103 | TRASH SERV | .00            | 50.00            | 50.00               | 50.00              | 50.00           | .0%           |
| 25072000   | 441104 | RNDOM TEST | .00            | 100.00           | 220.00              | .00                | 104.00          | .0%           |
| 25072000   | 441400 | LEG/FIN SE | .00            | 150.00           | 150.00              | .00                | 150.00          | .0%           |
| 25072000   | 441500 | COMP SERV  | 15,655.00      | 15,921.00        | 15,921.00           | 15,921.00          | 17,700.00       | 11.2%         |
| 25072000   | 441600 | ASSMT SERV | 1.00           | 12.00            | 12.00               | 1.00               | 12.00           | 1100.0%       |
| 25072000   | 441700 | SOFTWARE   | 14,206.17      | 32,577.00        | 44,764.00           | 27,000.00          | 32,962.00       | 22.1%         |
| 25072000   | 442101 | AEP        | 569.27         | 900.00           | 900.00              | 766.00             | 900.00          | 17.5%         |
| 25072000   | 442102 | COLUMB GAS | 351.75         | 856.00           | 856.00              | 571.00             | 856.00          | 49.9%         |
| 25072000   | 442105 | WTR/SWR    | 342.15         | 368.00           | 368.00              | 368.00             | 368.00          | .0%           |
| 25072000   | 442201 | OUT AEP    | 4,213.16       | 5,750.00         | 5,750.00            | 5,750.00           | 5,750.00        | .0%           |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND            |            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-----------------------|------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25072000 442204       | OUT HWE    | 1,200.00       | 1,250.00         | 1,250.00            | 1,200.00           | 1,250.00        | 4.2%          |
| 25072000 443100       | COMMUNIC   | 1,683.02       | 8,910.00         | 12,276.00           | 8,908.00           | 8,910.00        | .0%           |
| 25072000 443101       | CO PHONE   | 802.38         | 850.00           | 900.00              | 900.00             | 900.00          | .0%           |
| 25072000 443102       | POSTAGE    | 42,614.36      | 49,155.00        | 46,455.00           | 46,455.00          | 51,500.00       | 10.9%         |
| 25072000 443103       | EXPRS MAIL | .00            | 150.00           | 150.00              | .00                | 150.00          | .0%           |
| 25072000 443104       | CELLULAR   | 879.02         | 950.00           | 950.00              | 950.00             | 950.00          | .0%           |
| 25072000 446100       | INS B & E  | 263.70         | 325.00           | 325.00              | 285.00             | 340.00          | 19.3%         |
| 25072000 446200       | INS VEH    | 790.00         | 830.00           | 830.00              | 784.00             | 872.00          | 11.2%         |
| 25072000 448100       | PER DEV    | 214.50         | 250.00           | 250.00              | 202.00             | 250.00          | 23.8%         |
| 25072000 448101       | REG FEES   | 533.00         | 950.00           | 950.00              | 950.00             | 950.00          | .0%           |
| 25072000 448102       | MEAL/ROOM  | 732.76         | 800.00           | 800.00              | 700.00             | 800.00          | 14.3%         |
| 25072000 448600       | REFUNDS    | 4,374.47       | 8,500.00         | 23,276.00           | 18,920.00          | 8,500.00        | -55.1%        |
| 25072000 448901       | W/S UNCOLL | 1,348.10       | 7,500.00         | 7,500.00            | 3,300.00           | 7,500.00        | 127.3%        |
| 25072000 449200       | S/O EXPENS | .00            | 50.00            | 50.00               | .00                | 50.00           | .0%           |
| 25072000 551300       | OUT EQUIP  | .00            | .00              | 20,000.00           | 20,000.00          | .00             | -100.0%       |
| 25072000 761400       | OPXFER OUT | 195,166.00     | 194,758.00       | 194,758.00          | 194,758.00         | 197,920.00      | 1.6%          |
| 25072000 761600       | CIXFERS OU | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL UTILITY BILLING |            | 921,844.77     | 1,056,154.00     | 1,106,483.00        | 1,064,849.00       | 1,178,446.00    | 10.7%         |



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

P 122  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                 | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25073000 SUPPLY RESERVOIR  |                |                  |                     |                    |                 |               |
| 25073000 111100 SALARIES   | 49,520.00      | 55,266.00        | 55,266.00           | 50,316.00          | 51,484.00       | 2.3%          |
| 25073000 111101 OT         | 155.20         | 500.00           | 407.00              | 380.00             | 1,000.00        | 163.2%        |
| 25073000 111102 CALL OUT   | 109.55         | 750.00           | 750.00              | .00                | 1,500.00        | .0%           |
| 25073000 111105 LONGEVITY  | 1,240.00       | 1,300.00         | 1,300.00            | 1,300.00           | 1,300.00        | .0%           |
| 25073000 111300 TEMP PTIME | 6,072.92       | 15,000.00        | 15,000.00           | 4,225.00           | 15,000.00       | 255.0%        |
| 25073000 212100 OPERS      | 7,993.68       | 10,195.00        | 10,195.00           | 7,857.00           | 7,208.00        | -8.3%         |
| 25073000 212200 BWC        | 1,238.28       | 2,213.00         | 2,213.00            | 1,700.00           | 1,555.00        | -8.5%         |
| 25073000 212400 MED INS    | 11,424.00      | 19,671.00        | 19,671.00           | 18,041.00          | 19,680.00       | 9.1%          |
| 25073000 212500 LIFE INS   | 44.16          | 93.00            | 93.00               | 93.00              | 93.00           | .0%           |
| 25073000 212600 UNIFORMS   | 393.17         | 350.00           | 350.00              | 350.00             | 350.00          | .0%           |
| 25073000 212602 SAFETY     | 50.25          | 125.00           | 218.00              | 218.00             | 200.00          | -8.3%         |
| 25073000 212900 MEDICARE   | 820.93         | 1,070.00         | 1,070.00            | 804.00             | 752.00          | -6.5%         |
| 25073000 321101 OP CHEMS   | 72,858.74      | 130,000.00       | 132,000.00          | 123,196.00         | 132,000.00      | 7.1%          |
| 25073000 321102 FIRST AID  | 61.36          | 125.00           | 125.00              | 125.00             | 125.00          | .0%           |
| 25073000 321103 PROP CHEM  | 642.15         | 1,000.00         | 1,000.00            | 785.00             | 1,250.00        | 59.2%         |
| 25073000 321200 JAN SUPP   | 51.58          | 75.00            | 149.62              | 75.00              | 75.00           | .0%           |
| 25073000 321201 JAN CHEMS  | .00            | 100.00           | .00                 | 100.00             | 100.00          | .0%           |
| 25073000 321202 JAN PAPER  | .00            | 50.00            | 75.38               | 50.00              | 50.00           | .0%           |
| 25073000 321401 FUEL       | 3,936.74       | 6,650.00         | 6,650.00            | 6,650.00           | 7,500.00        | 12.8%         |
| 25073000 321402 OIL/OTHER  | 291.94         | 500.00           | 500.00              | 475.00             | 500.00          | 5.3%          |
| 25073000 321500 MISC SUPP  | 21.55          | 400.00           | 400.00              | 375.00             | 400.00          | 6.7%          |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                 | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25073000 331200 R&M VEH    | 2,115.70       | 2,500.00         | 1,065.93            | 1,000.00           | 2,500.00        | 150.0%        |
| 25073000 331300 R&M EQUIP  | 2,930.68       | 12,500.00        | 10,346.80           | 10,340.00          | 12,500.00       | 20.9%         |
| 25073000 331302 R&M NL EQ  | 1,240.51       | 2,500.00         | 4,050.00            | 4,050.00           | 2,500.00        | -38.3%        |
| 25073000 331400 R&M B&G    | 20,817.11      | 30,000.00        | 20,400.00           | 20,400.00          | 30,000.00       | 47.1%         |
| 25073000 331401 R&M SCAPE  | .00            | 15,000.00        | .00                 | .00                | 75,000.00       | .0%           |
| 25073000 332000 MISC TOOLS | 158.89         | 375.00           | 765.00              | 765.00             | 375.00          | -51.0%        |
| 25073000 332100 SMALL EQ   | 279.99         | 3,500.00         | 5,184.07            | 5,160.00           | 7,000.00        | 35.7%         |
| 25073000 441000 REG PERM   | 2,437.90       | 2,600.00         | 2,828.90            | 2,829.00           | 3,000.00        | 6.0%          |
| 25073000 441100 PROF SERV  | .00            | 10,000.00        | 9,960.00            | 1,260.00           | 5,000.00        | 296.8%        |
| 25073000 441103 TRASH SERV | 756.00         | 756.00           | 756.00              | 756.00             | 756.00          | .0%           |
| 25073000 441104 RNDOM TEST | 45.00          | 200.00           | 200.00              | 151.00             | 320.00          | 111.9%        |
| 25073000 442101 AEP        | 95,595.30      | 100,000.00       | 114,000.00          | 114,000.00         | 116,500.00      | 2.2%          |
| 25073000 442104 UT HWE     | 7,697.89       | 7,100.00         | 8,100.00            | 8,100.00           | 8,200.00        | 1.2%          |
| 25073000 443101 CO PHONE   | 184.15         | 200.00           | 200.00              | 200.00             | 200.00          | .0%           |
| 25073000 443104 CELLULAR   | 576.00         | 576.00           | 576.00              | 576.00             | 576.00          | .0%           |
| 25073000 446100 INS B & E  | 4,980.19       | 5,231.00         | 5,231.00            | 5,164.00           | 5,500.00        | 6.5%          |
| 25073000 446200 INS VEH    | 214.00         | 225.00           | 225.00              | 208.00             | 220.00          | 5.8%          |
| 25073000 447200 LEASE E    | .00            | 1,000.00         | 1,000.00            | .00                | 1,000.00        | .0%           |
| 25073000 448100 PERS DEV   | 73.50          | 150.00           | 150.00              | 70.00              | 150.00          | 114.3%        |
| 25073000 448101 REG FEES   | 135.00         | 300.00           | 300.00              | 105.00             | 1,020.00        | 871.4%        |
| 25073000 448102 MEAL/ROOM  | .00            | 150.00           | 150.00              | .00                | 150.00          | .0%           |
| 25073000 448500 TAX PAY    | 1,656.44       | 1,657.00         | 2,031.30            | 2,032.00           | 2,032.00        | .0%           |

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

P 124  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER FUND                      | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|---------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25073000 551300      OUT EQUIP  | 51,010.81      | .00              | 27,000.00           | 26,226.00          | .00             | -100.0%       |
| 25073000 761600      CIXFER OUT | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL SUPPLY RESERVOIR          | 349,831.26     | 441,953.00       | 461,953.00          | 420,507.00         | 516,621.00      | 22.9%         |
| TOTAL WATER FUND                | 4,926,621.33   | 6,609,009.32     | 6,804,003.62        | 6,545,256.32       | 7,135,423.54    | 9.0%          |

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

P 125  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER POLLUTION CONTROL FUND  | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25048000 SANITARY SEWER MAINT |                |                  |                     |                    |                 |               |
| 25048000 111100 SALARIES      | 477,205.99     | 532,209.00       | 532,209.00          | 466,345.00         | 533,807.00      | 14.5%         |
| 25048000 111101 OT            | 373.97         | 3,345.00         | 3,345.00            | 1,919.00           | 3,350.00        | 74.6%         |
| 25048000 111102 CALL OUT      | 239.65         | 2,247.00         | 2,247.00            | 601.00             | 2,250.00        | 274.4%        |
| 25048000 111105 LONGEVITY     | 12,710.00      | 14,400.00        | 14,400.00           | 12,080.00          | 12,580.00       | 4.1%          |
| 25048000 111300 TEMP PTIME    | 2,427.35       | 10,853.00        | 10,853.00           | .00                | 11,850.00       | .0%           |
| 25048000 212100 OPERS         | 68,929.89      | 78,828.00        | 78,828.00           | 67,333.00          | 78,938.00       | 17.2%         |
| 25048000 212200 BWC           | 11,000.49      | 16,892.00        | 16,892.00           | 14,429.00          | 16,916.00       | 17.2%         |
| 25048000 212400 MED INS       | 102,910.44     | 165,890.00       | 165,890.00          | 146,450.00         | 165,625.00      | 13.1%         |
| 25048000 212500 LIFE INS      | 423.20         | 930.00           | 930.00              | 881.00             | 930.00          | 5.6%          |
| 25048000 212600 UNIFORMS      | 3,275.08       | 3,150.00         | 3,150.00            | 2,625.00           | 3,150.00        | 20.0%         |
| 25048000 212601 OUTWEAR       | .00            | 500.00           | 500.00              | 200.00             | 500.00          | 150.0%        |
| 25048000 212602 SAFETY        | .00            | 1,000.00         | 1,000.00            | 800.00             | 1,000.00        | 25.0%         |
| 25048000 212900 MEDICARE      | 6,945.22       | 8,226.00         | 8,226.00            | 7,028.00           | 8,237.00        | 17.2%         |
| 25048000 311100 OFF SUPP      | 434.74         | 400.00           | 400.00              | 100.00             | 400.00          | 300.0%        |
| 25048000 311101 CONT OFF      | 140.10         | 300.00           | 300.00              | 75.00              | 300.00          | 300.0%        |
| 25048000 311102 PRINTING      | 41.00          | 150.00           | 150.00              | .00                | 150.00          | .0%           |
| 25048000 321100 CHEM SUPP     | .00            | 150.00           | 150.00              | .00                | 150.00          | .0%           |
| 25048000 321101 OP CHEMS      | 803.95         | 2,100.00         | 2,100.00            | 1,000.00           | 2,100.00        | 110.0%        |
| 25048000 321102 FIRST AID     | 18.12          | 150.00           | 150.00              | 75.00              | 150.00          | 100.0%        |
| 25048000 321103 PROP CHEM     | .00            | 200.00           | 200.00              | .00                | 200.00          | .0%           |
| 25048000 321200 JAN SUPP      | 377.27         | 650.00           | 650.00              | 650.00             | 650.00          | .0%           |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER POLLUTION CONTROL FUND |        |            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------|--------|------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25048000                     | 321201 | JAN CHEMS  | 213.54         | 250.00           | 250.00              | .00                | 250.00          | .0%           |
| 25048000                     | 321202 | JAN PAPER  | 122.73         | 300.00           | 300.00              | 200.00             | 300.00          | 50.0%         |
| 25048000                     | 321401 | FUEL       | 17,769.88      | 42,000.00        | 42,000.00           | 26,000.00          | 30,000.00       | 15.4%         |
| 25048000                     | 321402 | OIL/OTHER  | 753.80         | 1,000.00         | 1,000.00            | 1,000.00           | 1,000.00        | .0%           |
| 25048000                     | 321500 | MISC SUPP  | 886.28         | 1,000.00         | 1,000.00            | 500.00             | 1,000.00        | 100.0%        |
| 25048000                     | 321501 | SUPP SPEC  | 1,618.13       | 2,500.00         | 2,500.00            | 2,500.00           | 2,500.00        | .0%           |
| 25048000                     | 331100 | R&M RADIO  | 1,393.80       | 1,049.00         | 1,049.00            | 1,049.00           | 1,110.00        | 5.8%          |
| 25048000                     | 331101 | RAD/MARCS  | 1,920.00       | 1,920.00         | 1,920.00            | 1,920.00           | 2,040.00        | 6.3%          |
| 25048000                     | 331200 | R&M VEH    | 5,511.52       | 7,000.00         | 7,000.00            | 7,000.00           | 7,000.00        | .0%           |
| 25048000                     | 331300 | R&M EQUIP  | 15,286.80      | 40,000.00        | 39,277.62           | 35,000.00          | 40,000.00       | 14.3%         |
| 25048000                     | 331301 | R&M OFF    | .00            | 255.00           | 255.00              | 255.00             | 255.00          | .0%           |
| 25048000                     | 331302 | R&M NL EQ  | 2,050.13       | 4,000.00         | 4,000.00            | 3,000.00           | 4,000.00        | 33.3%         |
| 25048000                     | 331400 | R&M B&G    | 140.20         | 1,000.00         | 1,000.00            | .00                | 1,000.00        | .0%           |
| 25048000                     | 331600 | R&M STREET | .00            | 4,500.00         | 4,500.00            | .00                | 4,500.00        | .0%           |
| 25048000                     | 331700 | R&M CURBS  | .00            | 2,000.00         | 2,000.00            | 800.00             | 2,000.00        | 150.0%        |
| 25048000                     | 331800 | R&M WALKS  | .00            | 500.00           | 500.00              | 500.00             | 500.00          | .0%           |
| 25048000                     | 331900 | R&M W/S    | 7,790.36       | 35,000.00        | 35,107.00           | 20,000.00          | 35,000.00       | 75.0%         |
| 25048000                     | 332000 | MISC TOOLS | 1,603.81       | 2,500.00         | 2,500.00            | 2,500.00           | 2,500.00        | .0%           |
| 25048000                     | 332100 | SMALL EQ   | 10,570.13      | 10,000.00        | 10,000.00           | 5,000.00           | 10,000.00       | 100.0%        |
| 25048000                     | 441100 | PROF SERV  | 2,174.01       | 2,400.00         | 2,368.00            | 2,400.00           | 2,400.00        | .0%           |
| 25048000                     | 441104 | RNDOM TEST | 470.00         | 850.00           | 850.00              | 500.00             | 850.00          | 70.0%         |
| 25048000                     | 441603 | CO ASSEMT  | .00            | 1,500.00         | 1,500.00            | 1,500.00           | 1,500.00        | .0%           |

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

P 127  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER POLLUTION CONTROL FUND |        |            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------|--------|------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25048000                     | 442105 | WTR/SWR    | 1,663.23       | 2,000.00         | 2,000.00            | 2,000.00           | 2,000.00        | .0%           |
| 25048000                     | 442201 | OUT AEP    | 11,808.48      | 15,500.00        | 15,500.00           | 15,500.00          | 15,500.00       | .0%           |
| 25048000                     | 443102 | POSTAGE    | 3.45           | 25.00            | 25.00               | 25.00              | 25.00           | .0%           |
| 25048000                     | 443103 | EXPRS MAIL | 233.01         | 200.00           | 200.00              | 100.00             | 200.00          | 100.0%        |
| 25048000                     | 443104 | CELLULAR   | 2,301.95       | 2,750.00         | 2,787.99            | 2,750.00           | 2,760.00        | .4%           |
| 25048000                     | 446100 | INS B & E  | 333.10         | 1,050.00         | 1,050.00            | 190.00             | 1,000.00        | 426.3%        |
| 25048000                     | 446200 | INS VEH    | 3,492.00       | 4,150.00         | 5,481.00            | 5,449.00           | 6,000.00        | 10.1%         |
| 25048000                     | 447200 | LEASE EQUI | .00            | 250.00           | 250.00              | .00                | 250.00          | .0%           |
| 25048000                     | 448100 | PER DEV    | 303.50         | 500.00           | 500.00              | 500.00             | 500.00          | .0%           |
| 25048000                     | 448101 | REG FEES   | 89.00          | 1,000.00         | 1,000.00            | 1,000.00           | 1,000.00        | .0%           |
| 25048000                     | 448102 | MEAL/ROOM  | 6.80           | 500.00           | 500.00              | .00                | 500.00          | .0%           |
| 25048000                     | 551200 | OUT BLDG   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25048000                     | 551300 | OUT EQUIP  | 32,011.40      | .00              | 35,000.00           | 32,285.00          | .00             | -100.0%       |
| TOTAL SANITARY SEWER MAINT   |        |            | 810,777.50     | 1,032,019.00     | 1,067,740.61        | 894,014.00         | 1,022,673.00    | 14.4%         |

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

P 128  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER POLLUTION CONTROL FUND | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25049500 STORMWATER MAINT    |                |                  |                     |                    |                 |               |
| 25049500 111100 SALARIES     | 103,912.04     | 105,582.00       | 105,582.00          | 105,582.00         | 108,033.00      | 2.3%          |
| 25049500 111101 OT           | .00            | 646.00           | 746.00              | 851.00             | 664.00          | -22.0%        |
| 25049500 111102 CALLOUT      | 120.04         | 431.00           | 331.00              | 133.00             | 443.00          | 233.1%        |
| 25049500 111105 LONGEVITY    | 1,940.00       | 2,080.00         | 2,080.00            | 2,080.00           | 2,500.00        | 20.2%         |
| 25049500 212100 OPERS        | 14,836.10      | 15,224.00        | 15,224.00           | 15,211.00          | 15,630.00       | 2.8%          |
| 25049500 212200 BWC          | 2,365.84       | 3,263.00         | 3,263.00            | 3,260.00           | 3,350.00        | 2.8%          |
| 25049500 212400 MED INS      | 12,693.80      | 21,858.00        | 21,858.00           | 20,036.00          | 21,860.00       | 9.1%          |
| 25049500 212500 LIFE INS     | 88.32          | 186.00           | 186.00              | 187.00             | 186.00          | -.5%          |
| 25049500 212600 UNIFORMS     | 743.08         | 700.00           | 700.00              | 700.00             | 700.00          | .0%           |
| 25049500 212602 SAFETY       | .00            | 200.00           | 200.00              | .00                | 200.00          | .0%           |
| 25049500 212900 MEDICARE     | 1,523.36       | 1,587.00         | 1,587.00            | 1,586.00           | 1,629.00        | 2.7%          |
| 25049500 321500 MISC SUPP    | .00            | 500.00           | 500.00              | 200.00             | 500.00          | 150.0%        |
| 25049500 331200 R&M VEH      | 5,351.88       | 5,000.00         | 5,000.00            | 4,000.00           | 5,000.00        | 25.0%         |
| 25049500 331300 R&M EQUIP    | 13,472.45      | 15,000.00        | 15,000.00           | 5,000.00           | 15,000.00       | 200.0%        |
| 25049500 331302 R&M NL EQ    | .00            | 500.00           | 500.00              | 200.00             | 500.00          | 150.0%        |
| 25049500 331900 R&M W/S      | 1,978.00       | 2,000.00         | 27,035.00           | 2,000.00           | 2,000.00        | .0%           |
| 25049500 331902 R&M CATCH    | 21,852.98      | 18,000.00        | 24,212.00           | 23,000.00          | 18,000.00       | -21.7%        |
| 25049500 332000 MISC TOOLS   | 461.96         | 300.00           | 300.00              | 300.00             | 300.00          | .0%           |
| 25049500 332100 SMALL EQ     | 4,939.25       | 8,000.00         | 8,000.00            | 6,000.00           | 8,000.00        | 33.3%         |
| 25049500 441000 REG PERM     | 1,962.00       | 2,000.00         | 2,000.00            | 2,000.00           | 2,000.00        | .0%           |
| 25049500 441100 PROF SERV    | 20,172.54      | 60,000.00        | 29,965.00           | 30,000.00          | 55,000.00       | 83.3%         |

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

P 129  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER POLLUTION CONTROL FUND | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25049500 441104 RNDOM TEST   | .00            | 250.00           | 250.00              | 104.00             | 250.00          | 140.4%        |
| 25049500 448901 W/S UNCOLL   | 321.35         | 500.00           | 500.00              | 500.00             | 500.00          | .0%           |
| 25049500 551300 OUT EQUIP    | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL STORMWATER MAINT       | 208,734.99     | 263,807.00       | 265,019.00          | 222,930.00         | 262,245.00      | 17.6%         |



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

P 130  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER POLLUTION CONTROL FUND | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25060200 2001 EPA LOAN DS    |                |                  |                     |                    |                 |               |
| 25060200 653100 DS PRINC     | .00            | 191,760.87       | 191,760.87          | 191,760.87         | 195,092.69      | 1.7%          |
| 25060200 653200 DS INT       | 23,439.80      | 21,795.31        | 21,795.31           | 21,795.31          | 18,463.49       | -15.3%        |
| TOTAL 2001 EPA LOAN DS       | 23,439.80      | 213,556.18       | 213,556.18          | 213,556.18         | 213,556.18      | .0%           |

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

P 131  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER POLLUTION CONTROL FUND | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25060300 2000 EPA LOAN DS    |                |                  |                     |                    |                 |               |
| 25060300 653100 DS PRINC     | .00            | 1,995,849.73     | 1,995,849.73        | 1,995,849.73       | 2,083,817.30    | 4.4%          |
| 25060300 653200 DS INT       | 254,339.25     | 312,149.27       | 312,149.27          | 312,149.27         | 251,621.13      | -19.4%        |
| TOTAL 2000 EPA LOAN DS       | 254,339.25     | 2,307,999.00     | 2,307,999.00        | 2,307,999.00       | 2,335,438.43    | 1.2%          |

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

P 132  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER POLLUTION CONTROL FUND       | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25060910 14NCSWR REFUNDING OF 2004 |                |                  |                     |                    |                 |               |
| 25060910 653100 DS PRINC           | .00            | 710,000.00       | 710,000.00          | 710,000.00         | .00             | -100.0%       |
| 25060910 653200 DS INT             | 10,260.00      | 6,816.00         | 6,816.00            | 6,816.00           | .00             | -100.0%       |
| TOTAL 14NCSWR REFUNDING OF 2       | 10,260.00      | 716,816.00       | 716,816.00          | 716,816.00         | .00             | -100.0%       |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER POLLUTION CONTROL FUND     | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25061000 WATER POLLUTION CONTROL |                |                  |                     |                    |                 |               |
| 25061000 111100 SALARIES         | 835,870.54     | 885,038.00       | 885,038.00          | 880,472.00         | 911,305.00      | 3.5%          |
| 25061000 111101 OT               | 2,356.23       | 15,803.00        | 15,803.00           | 6,460.00           | 16,280.00       | 152.0%        |
| 25061000 111102 CALL OUT         | 1,377.42       | 2,258.00         | 2,258.00            | 709.00             | 2,326.00        | 228.1%        |
| 25061000 111105 LONGEVITY        | 17,720.00      | 17,940.00        | 18,240.00           | 18,220.00          | 18,980.00       | 4.2%          |
| 25061000 212100 OPERS            | 119,143.25     | 128,946.00       | 128,946.00          | 126,821.00         | 132,845.00      | 4.8%          |
| 25061000 212200 BWC              | 19,095.77      | 27,632.00        | 27,632.00           | 27,176.00          | 28,467.00       | 4.8%          |
| 25061000 212400 MED INS          | 118,451.80     | 206,512.00       | 206,212.00          | 182,548.00         | 220,800.00      | 21.0%         |
| 25061000 212500 LIFE INS         | 673.44         | 1,513.00         | 1,513.00            | 1,455.00           | 1,488.00        | 2.3%          |
| 25061000 212600 UNIFORMS         | 4,076.20       | 3,800.00         | 3,800.00            | 3,663.00           | 3,800.00        | 3.7%          |
| 25061000 212601 OUTERWEAR        | 141.00         | 500.00           | 500.00              | 150.00             | 500.00          | 233.3%        |
| 25061000 212602 SAFETY           | 375.00         | 500.00           | 500.00              | 150.00             | 500.00          | 233.3%        |
| 25061000 212900 MEDICARE         | 10,993.48      | 13,442.00        | 13,442.00           | 13,220.00          | 13,846.00       | 4.7%          |
| 25061000 311100 OFF SUPP         | 905.29         | 900.00           | 900.00              | 700.00             | 900.00          | 28.6%         |
| 25061000 311101 CONT OFF         | 399.01         | 650.00           | 650.00              | 650.00             | 650.00          | .0%           |
| 25061000 311102 PRINTING         | 93.00          | 400.00           | 400.00              | 200.00             | 400.00          | 100.0%        |
| 25061000 321000 LAB SUPP         | 9,382.45       | 12,000.00        | 10,900.00           | 10,000.00          | 12,000.00       | 20.0%         |
| 25061000 321100 CHEM SUPP        | 1,395.88       | 750.00           | 750.00              | 250.00             | 750.00          | 200.0%        |
| 25061000 321101 OP CHEMS         | 56,974.05      | 80,000.00        | 67,000.00           | 67,000.00          | 80,000.00       | 19.4%         |
| 25061000 321102 FIRST AID        | 247.65         | 200.00           | 200.00              | 150.00             | 200.00          | 33.3%         |
| 25061000 321103 PROP CHEM        | 400.40         | 600.00           | 600.00              | 400.00             | 600.00          | 50.0%         |
| 25061000 321200 JAN SUPP         | 892.97         | 1,200.00         | 1,600.00            | 1,600.00           | 1,600.00        | .0%           |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER POLLUTION CONTROL FUND |        |            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------|--------|------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25061000                     | 321201 | JAN CHEMS  | 350.96         | 350.00           | 350.00              | 200.00             | 350.00          | 75.0%         |
| 25061000                     | 321202 | JAN PAPER  | 311.13         | 1,000.00         | 1,000.00            | 500.00             | 1,000.00        | 100.0%        |
| 25061000                     | 321401 | FUEL       | 10,622.39      | 30,000.00        | 30,000.00           | 20,000.00          | 25,000.00       | 25.0%         |
| 25061000                     | 321402 | OIL/OTHER  | 2,090.40       | 2,500.00         | 3,600.00            | 2,500.00           | 2,500.00        | .0%           |
| 25061000                     | 321500 | MISC SUPP  | 1,783.79       | 3,000.00         | 2,600.00            | 2,600.00           | 3,000.00        | 15.4%         |
| 25061000                     | 331100 | R&M RADIO  | 1,505.72       | 1,471.00         | 1,471.00            | 1,471.00           | 1,194.00        | -18.8%        |
| 25061000                     | 331101 | RAD/MARCS  | 2,040.00       | 2,040.00         | 2,040.00            | 2,040.00           | 1,800.00        | -11.8%        |
| 25061000                     | 331200 | R&M VEH    | 5,485.37       | 17,000.00        | 17,000.00           | 12,000.00          | 17,000.00       | 41.7%         |
| 25061000                     | 331300 | R&M EQUIP  | 74,241.62      | 100,000.00       | 90,000.00           | 90,000.00          | 100,000.00      | 11.1%         |
| 25061000                     | 331301 | R&M OFF    | 724.31         | 1,000.00         | 1,000.00            | 1,000.00           | 1,000.00        | .0%           |
| 25061000                     | 331302 | R&M NL EQ  | 870.43         | 3,000.00         | 3,000.00            | 2,500.00           | 3,000.00        | 20.0%         |
| 25061000                     | 331400 | R&M B&G    | 3,423.64       | 5,000.00         | 5,000.00            | 3,000.00           | 5,000.00        | 66.7%         |
| 25061000                     | 331401 | R&M SCAPE  | .00            | 500.00           | 500.00              | .00                | 500.00          | .0%           |
| 25061000                     | 331901 | RM PUMP ST | 8,261.70       | 30,000.00        | 50,000.00           | 50,000.00          | 30,000.00       | -40.0%        |
| 25061000                     | 332000 | MISC TOOLS | 1,816.11       | 2,000.00         | 2,000.00            | 2,000.00           | 2,000.00        | .0%           |
| 25061000                     | 332100 | SMALL EQ   | 7,333.49       | 15,000.00        | 15,000.00           | 10,000.00          | 15,000.00       | 50.0%         |
| 25061000                     | 332300 | MERCURY    | 600.00         | 1,000.00         | 1,000.00            | .00                | 1,000.00        | .0%           |
| 25061000                     | 441000 | REG PERM   | 15,350.00      | 21,500.00        | 21,550.00           | 21,550.00          | 21,550.00       | .0%           |
| 25061000                     | 441100 | PROF SERV  | 21,795.75      | 50,000.00        | 39,603.00           | 39,603.00          | 50,000.00       | 26.3%         |
| 25061000                     | 441103 | TRASH SERV | 756.00         | 840.00           | 840.00              | 840.00             | 840.00          | .0%           |
| 25061000                     | 441104 | RNDOM TEST | 499.00         | 1,260.00         | 1,260.00            | 750.00             | 1,260.00        | 68.0%         |
| 25061000                     | 441500 | COMP SERV  | 13,812.00      | 14,438.00        | 14,438.00           | 14,438.00          | 16,753.00       | 16.0%         |

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER POLLUTION CONTROL FUND |        |            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------|--------|------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25061000                     | 441700 | SOFTWARE   | .00            | 7,500.00         | 7,500.00            | 5,000.00           | 7,500.00        | 50.0%         |
| 25061000                     | 442101 | AEP        | 511,255.26     | 525,000.00       | 525,000.00          | 518,000.00         | 525,000.00      | 1.4%          |
| 25061000                     | 442105 | WTR/SWR    | 3,443.58       | 5,000.00         | 5,000.00            | 5,000.00           | 5,000.00        | .0%           |
| 25061000                     | 442201 | OUT AEP    | 45,170.89      | 55,000.00        | 55,000.00           | 55,000.00          | 55,000.00       | .0%           |
| 25061000                     | 442204 | OUT HWE    | 2,422.72       | 3,200.00         | 3,200.00            | 3,200.00           | 3,200.00        | .0%           |
| 25061000                     | 442205 | OUT W/S    | 486.36         | 650.00           | 650.00              | 650.00             | 650.00          | .0%           |
| 25061000                     | 443101 | CO PHONE   | 1,598.12       | 1,650.00         | 1,650.00            | 1,650.00           | 1,650.00        | .0%           |
| 25061000                     | 443102 | POSTAGE    | 136.21         | 450.00           | 450.00              | 250.00             | 450.00          | 80.0%         |
| 25061000                     | 443103 | EXPRS MAIL | .00            | 250.00           | 250.00              | 100.00             | 250.00          | 150.0%        |
| 25061000                     | 443104 | CELLULAR   | 2,507.43       | 2,600.00         | 2,600.00            | 2,600.00           | 2,600.00        | .0%           |
| 25061000                     | 445100 | ADVERTIS   | .00            | 200.00           | 100.00              | .00                | 200.00          | .0%           |
| 25061000                     | 446100 | INS B & E  | 23,984.47      | 25,185.00        | 25,460.00           | 25,460.00          | 26,733.00       | 5.0%          |
| 25061000                     | 446200 | INS VEH    | 2,921.81       | 3,041.00         | 3,111.00            | 3,111.00           | 3,267.00        | 5.0%          |
| 25061000                     | 447100 | LEASE LAND | 1,218.00       | 1,218.00         | 14,218.00           | 13,593.00          | 14,078.00       | 3.6%          |
| 25061000                     | 447200 | LEASE EQUI | .00            | 3,500.00         | 3,500.00            | 500.00             | 3,500.00        | 600.0%        |
| 25061000                     | 447201 | PAGERS     | 136.95         | 150.00           | 150.00              | 150.00             | 150.00          | .0%           |
| 25061000                     | 448100 | PER DEV    | 908.50         | 1,500.00         | 1,530.00            | 1,434.00           | 1,500.00        | 4.6%          |
| 25061000                     | 448101 | REG FEES   | 1,239.00       | 1,500.00         | 1,500.00            | 1,500.00           | 1,500.00        | .0%           |
| 25061000                     | 448102 | MEAL/ROOM  | 777.87         | 1,000.00         | 1,000.00            | 1,000.00           | 1,000.00        | .0%           |
| 25061000                     | 448500 | TAX PAY    | .00            | .00              | 72.00               | 72.00              | .00             | -100.0%       |
| 25061000                     | 448600 | REFUNDS    | .00            | 500.00           | 3,290.00            | 500.00             | 500.00          | .0%           |
| 25061000                     | 448901 | W/S UNCOLL | 2,381.40       | 3,000.00         | 3,000.00            | 3,000.00           | 3,000.00        | .0%           |

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

P 136  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER POLLUTION CONTROL FUND | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25061000 551100 OUT LAND     | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25061000 551200 OUT BLDG     | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25061000 551300 OUT EQUIP    | 358,256.03     | .00              | 235,000.00          | 65,863.00          | .00             | -100.0%       |
| 25061000 551400 OUT IMPROV   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25061000 761400 OPXFER OUT   | 639,063.00     | 621,681.00       | 621,681.00          | 621,681.00         | 654,069.00      | 5.2%          |
| TOTAL WATER POLLUTION CONTRO | 2,972,546.24   | 2,967,258.00     | 3,205,048.00        | 2,948,300.00       | 3,058,781.00    | 3.7%          |

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

P 137  
bgnyrpts

PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| WATER POLLUTION CONTROL FUND  | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25061200 14 WPC BAR SCREEN DS |                |                  |                     |                    |                 |               |
| 25061200 653100 DS PRINC      | .00            | 270,000.00       | 270,000.00          | 270,000.00         | 275,000.00      | 1.9%          |
| 25061200 653200 DS INT        | 9,144.00       | 7,872.00         | 7,872.00            | 7,872.00           | 5,280.00        | -32.9%        |
| TOTAL 14 WPC BAR SCREEN DS    | 9,144.00       | 277,872.00       | 277,872.00          | 277,872.00         | 280,280.00      | .9%           |
| TOTAL WATER POLLUTION CONTRO  | 4,289,241.78   | 7,779,327.18     | 8,054,050.79        | 7,581,487.18       | 7,172,973.61    | -5.4%         |



PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| PARKING FACILITIES FUND |                     | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-------------------------|---------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25075000                | PARKING ENFORCEMENT |                |                  |                     |                    |                 |               |
| 25075000                | 111100 SALARIES     | 59,072.24      | 60,793.00        | 60,793.00           | 59,708.00          | 53,272.00       | -10.8%        |
| 25075000                | 111103 RETIR SETT   | .00            | .00              | .00                 | 10,000.00          | .00             | -100.0%       |
| 25075000                | 111105 LONGEVITY    | 1,170.00       | 1,170.00         | 1,170.00            | 225.00             | .00             | -100.0%       |
| 25075000                | 212100 OPERS        | 8,434.00       | 8,675.00         | 8,675.00            | 8,391.00           | 7,458.00        | -11.1%        |
| 25075000                | 212200 BWC          | 993.11         | 1,859.00         | 1,859.00            | 1,798.00           | 1,598.00        | -11.1%        |
| 25075000                | 212400 MED INS      | 8,462.58       | 14,604.00        | 14,204.00           | 10,127.00          | 19,460.00       | 92.2%         |
| 25075000                | 212500 LIFE INS     | 66.36          | 140.00           | 140.00              | 137.00             | 140.00          | 2.2%          |
| 25075000                | 212600 UNIFORMS     | 94.17          | 250.00           | 691.00              | 691.00             | 250.00          | -63.8%        |
| 25075000                | 212601 OUTWEAR      | 23.99          | 250.00           | 209.00              | 209.00             | .00             | -100.0%       |
| 25075000                | 212900 MEDICARE     | 831.27         | 898.00           | 898.00              | 852.00             | 772.00          | -9.4%         |
| 25075000                | 311101 CONT OFF     | 69.16          | 300.00           | 300.00              | 98.00              | 200.00          | 104.1%        |
| 25075000                | 311102 PRINTING     | 105.00         | 150.00           | 150.00              | 35.00              | 2,050.00        | 5757.1%       |
| 25075000                | 321401 FUEL         | 769.03         | 1,810.00         | 1,810.00            | 909.00             | 1,224.00        | 34.7%         |
| 25075000                | 321500 MISC SUPP    | .00            | 75.00            | 75.00               | .00                | .00             | .0%           |
| 25075000                | 321501 SUPP SPEC    | 52.60          | 75.00            | 75.00               | 53.00              | 90.00           | 69.8%         |
| 25075000                | 331100 R&M RADIO    | 88.32          | 89.00            | 89.00               | 89.00              | 89.00           | .0%           |
| 25075000                | 331101 RAD/MARCS    | 240.00         | 240.00           | 240.00              | 240.00             | 240.00          | .0%           |
| 25075000                | 331200 R&M VEH      | 281.12         | 2,000.00         | 1,382.00            | 1,112.00           | 1,500.00        | 34.9%         |
| 25075000                | 331300 R&M EQUIP    | .00            | 300.00           | 300.00              | .00                | 300.00          | .0%           |
| 25075000                | 332000 MISC TOOLS   | .00            | 150.00           | 74.00               | 45.00              | 200.00          | 344.4%        |
| 25075000                | 332100 SMALL EQ     | .00            | 500.00           | 245.00              | 245.00             | 919.00          | 275.1%        |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| PARKING FACILITIES FUND      |        |            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------|--------|------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25075000                     | 441100 | PROF SERV  | .00            | .00              | .00                 | .00                | 765.00          | .0%           |
| 25075000                     | 441104 | RNDOM TEST | .00            | 52.00            | 221.00              | 221.00             | 52.00           | -76.5%        |
| 25075000                     | 441700 | SOFTWARE   | 6,500.00       | 6,500.00         | 6,500.00            | 6,500.00           | 6,500.00        | .0%           |
| 25075000                     | 442201 | OUT AEP    | 532.85         | 532.00           | 532.00              | 468.00             | 468.00          | .0%           |
| 25075000                     | 443102 | POSTAGE    | 301.97         | 354.00           | 354.00              | 261.00             | 267.00          | 2.3%          |
| 25075000                     | 446100 | INS B & E  | 23.80          | 25.00            | 25.00               | 14.00              | 15.00           | 7.1%          |
| 25075000                     | 446200 | INS VEH    | 160.00         | 168.00           | 168.00              | 164.00             | 173.00          | 5.5%          |
| 25075000                     | 448500 | TAX PAY    | 2,290.42       | 2,520.00         | 3,300.00            | 3,300.00           | 3,630.00        | 10.0%         |
| 25075000                     | 448900 | BAD DEBT   | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25075000                     | 551300 | OUT EQUIP  | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL PARKING ENFORCEMENT    |        |            | 90,561.99      | 104,479.00       | 104,479.00          | 105,892.00         | 101,632.00      | -4.0%         |
| TOTAL PARKING FACILITIES FUN |        |            | 90,561.99      | 104,479.00       | 104,479.00          | 105,892.00         | 101,632.00      | -4.0%         |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| SWIMMING POOL FUND         | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 25076000 SWIMMING POOL     |                |                  |                     |                    |                 |               |
| 25076000 321500 MISC SUPP  | 445.02         | 550.00           | 550.00              | .00                | 500.00          | .0%           |
| 25076000 321501 SUPP SPEC  | .00            | 200.00           | 200.00              | .00                | 200.00          | .0%           |
| 25076000 331300 R&M EQUIP  | 3,769.74       | 7,500.00         | 7,500.00            | 3,146.00           | 7,500.00        | 138.4%        |
| 25076000 331400 R&M B&G    | 17,173.06      | 10,000.00        | 9,775.00            | 5,950.00           | 10,000.00       | 68.1%         |
| 25076000 332000 MISC TOOLS | 507.58         | 600.00           | 600.00              | 336.00             | 600.00          | 78.6%         |
| 25076000 332100 SMALL EQ   | 2,642.20       | 5,500.00         | 5,500.00            | 5,163.00           | 5,500.00        | 6.5%          |
| 25076000 441000 REG PERM   | 855.00         | 855.00           | 1,327.00            | 1,327.00           | 1,500.00        | 13.0%         |
| 25076000 441100 PROF SERV  | 23,543.94      | 24,000.00        | 23,735.00           | 21,000.00          | 24,000.00       | 14.3%         |
| 25076000 442101 AEP        | 5,559.27       | 6,300.00         | 6,300.00            | 6,100.00           | 6,400.00        | 4.9%          |
| 25076000 442102 COLUMB GAS | 180.30         | 194.00           | 194.00              | 167.00             | 178.00          | 6.6%          |
| 25076000 443101 CO PHONE   | 198.97         | 203.00           | 203.00              | 203.00             | 203.00          | .0%           |
| 25076000 446100 INS B & E  | 403.00         | 424.00           | 424.00              | 394.00             | 475.00          | 20.6%         |
| 25076000 448500 TAX PAY    | .00            | .00              | 18.00               | 18.00              | 18.00           | .0%           |
| 25076000 448800 MISC       | 21,017.75      | 30,000.00        | 30,000.00           | 30,000.00          | 30,000.00       | .0%           |
| 25076000 551300 OUT EQUIP  | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25076000 551400 OUT IMPROV | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 25076000 761600 CIXFERS OU | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL SWIMMING POOL        | 76,295.83      | 86,326.00        | 86,326.00           | 73,804.00          | 87,074.00       | 18.0%         |
| TOTAL SWIMMING POOL FUND   | 76,295.83      | 86,326.00        | 86,326.00           | 73,804.00          | 87,074.00       | 18.0%         |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| CENTRAL STORES INTER SERV             | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|---------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 26063000 INTERNAL SERV CENTRAL STORES |                |                  |                     |                    |                 |               |
| 26063000 311100 OFF SUPP              | .00            | 700.00           | 950.00              | 950.00             | 1,500.00        | 57.9%         |
| 26063000 311101 CONT OFF              | 6,085.98       | 15,000.00        | 15,000.00           | 11,850.00          | 15,000.00       | 26.6%         |
| 26063000 311102 PRINTING              | 846.25         | 4,200.00         | 3,950.00            | 2,000.00           | 4,200.00        | 110.0%        |
| 26063000 331301 R&M OFF               | 1,995.48       | 2,500.00         | 2,500.00            | 2,500.00           | 3,000.00        | 20.0%         |
| 26063000 443103 EXPRS MAIL            | 456.60         | 3,500.00         | 3,500.00            | 1,500.00           | 2,500.00        | 66.7%         |
| 26063000 448802 AWARDS                | .00            | 2,400.00         | 2,400.00            | .00                | .00             | .0%           |
| TOTAL INTERNAL SERV CENTRAL           | 9,384.31       | 28,300.00        | 28,300.00           | 18,800.00          | 26,200.00       | 39.4%         |
| TOTAL CENTRAL STORES INTER S          | 9,384.31       | 28,300.00        | 28,300.00           | 18,800.00          | 26,200.00       | 39.4%         |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| SELF INSURANCE FUND       | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|---------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 26066000 SELF INSURANCE   |                |                  |                     |                    |                 |               |
| 26066000 441100 PROF SERV | 3,500.00       | 13,860.00        | 24,550.98           | 21,050.00          | 18,000.00       | -14.5%        |
| 26066000 446300 INS LIAB  | 102,710.00     | 135,250.00       | 135,250.00          | 98,575.00          | 105,000.00      | 6.5%          |
| 26066000 449000 CLAIMS PD | 18,708.95      | 50,000.00        | 48,309.02           | 40,000.00          | 50,000.00       | 25.0%         |
| TOTAL SELF INSURANCE      | 124,918.95     | 199,110.00       | 208,110.00          | 159,625.00         | 173,000.00      | 8.4%          |
| TOTAL SELF INSURANCE FUND | 124,918.95     | 199,110.00       | 208,110.00          | 159,625.00         | 173,000.00      | 8.4%          |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| CIT ADMINISTRATION FUND     | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|-----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 27047000 CIT ADMINISTRATION |                |                  |                     |                    |                 |               |
| 27047000 111100 SALARIES    | 114,568.69     | 180,696.00       | 180,681.00          | 176,784.00         | 178,458.00      | .9%           |
| 27047000 111101 OT          | .00            | .00              | 13.00               | 13.00              | .00             | -100.0%       |
| 27047000 111105 LONGEVITY   | 1,820.00       | 2,340.00         | 2,340.00            | 2,340.00           | 2,340.00        | .0%           |
| 27047000 111300 TEMP PTIME  | 350.00         | 525.00           | 525.00              | 490.00             | 840.00          | 71.4%         |
| 27047000 212100 OPERS       | 16,343.42      | 25,699.00        | 25,699.00           | 25,161.00          | 25,430.00       | 1.1%          |
| 27047000 212200 BWC         | 2,543.28       | 5,507.00         | 5,507.00            | 5,396.00           | 5,450.00        | 1.0%          |
| 27047000 212400 MED INS     | 10,088.44      | 27,771.00        | 27,771.00           | 26,972.00          | 27,780.00       | 3.0%          |
| 27047000 212500 LIFE INS    | 95.68          | 372.00           | 374.00              | 374.00             | 372.00          | -.5%          |
| 27047000 212900 MEDICARE    | 1,674.36       | 2,662.00         | 2,662.00            | 2,553.00           | 2,634.00        | 3.2%          |
| 27047000 311100 OFF SUPP    | 799.67         | 1,112.00         | 1,112.00            | 998.00             | 1,052.00        | 5.4%          |
| 27047000 311101 CONT OFF    | 1,005.16       | 1,070.00         | 1,370.00            | 1,250.00           | 1,350.00        | 8.0%          |
| 27047000 311102 PRINTING    | 15,086.40      | 16,705.00        | 17,105.00           | 16,902.00          | 17,665.00       | 4.5%          |
| 27047000 321200 JAN SUPP    | .00            | 35.00            | 35.00               | 35.00              | 35.00           | .0%           |
| 27047000 321500 MISC SUPP   | 91.48          | 65.00            | 65.00               | 65.00              | 65.00           | .0%           |
| 27047000 331301 R&M OFF     | 1,179.42       | 1,481.00         | 1,481.00            | 1,481.00           | 1,971.00        | 33.1%         |
| 27047000 332000 MISC TOOLS  | 261.66         | 480.00           | 880.00              | 762.00             | 698.00          | -8.4%         |
| 27047000 332100 SMALL EQ    | 6,957.00       | 3,223.00         | 3,023.00            | 1,700.00           | 4,700.00        | 176.5%        |
| 27047000 440900 CLERK SERV  | 163,366.43     | 10,803.00        | 31,100.00           | 30,576.00          | 24,748.00       | -19.1%        |
| 27047000 440901 TEMP AGENC  | .00            | 88,528.00        | 82,003.00           | 78,701.00          | 93,634.00       | 19.0%         |
| 27047000 441100 PROF SERV   | 8,233.52       | 12,316.00        | 13,016.00           | 12,419.00          | 15,655.00       | 26.1%         |
| 27047000 441104 RNDOM TEST  | 384.00         | 50.00            | 50.00               | .00                | 52.00           | .0%           |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| CIT ADMINISTRATION FUND      |        |            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------|--------|------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 27047000                     | 441400 | LEGAL SER  | 62,327.00      | 65,000.00        | 71,000.00           | 62,000.00          | 65,000.00       | 4.8%          |
| 27047000                     | 441500 | COMP SERV  | 11,910.00      | 12,907.00        | 12,907.00           | 12,907.00          | 13,695.00       | 6.1%          |
| 27047000                     | 441700 | SOFTWARE   | 6,022.75       | 26,878.00        | 11,606.00           | 5,000.00           | 12,000.00       | 140.0%        |
| 27047000                     | 443101 | CO PHONE   | 1,099.26       | 1,058.00         | 1,158.00            | 1,095.00           | 600.00          | -45.2%        |
| 27047000                     | 443102 | POSTAGE    | 16,421.69      | 27,904.00        | 27,904.00           | 20,830.00          | 27,885.00       | 33.9%         |
| 27047000                     | 446400 | INS SURETY | .00            | .00              | .00                 | .00                | 1,007.00        | .0%           |
| 27047000                     | 447200 | LEASES EQU | 1,253.76       | 1,274.00         | 1,274.00            | 1,274.00           | 808.00          | -36.6%        |
| 27047000                     | 448100 | PER DEV    | 332.50         | 350.00           | 350.00              | 315.00             | 360.00          | 14.3%         |
| 27047000                     | 448101 | REG FEES   | 200.00         | 450.00           | 950.00              | 394.00             | 800.00          | 103.0%        |
| 27047000                     | 448102 | MEAL/ROOM  | 1,051.08       | 1,702.00         | 1,702.00            | 1,182.00           | 2,179.00        | 84.3%         |
| 27047000                     | 448600 | REFUNDS    | 427,071.42     | 450,000.00       | 450,000.00          | 390,000.00         | 420,000.00      | 7.7%          |
| 27047000                     | 449200 | S/O EXPENS | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 27047000                     | 551300 | OUT EQUIP  | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 27047000                     | 761400 | OPXFER OUT | 19,758,600.00  | 18,816,500.00    | 18,416,500.00       | 17,733,040.00      | 18,931,520.00   | 6.8%          |
| 27047000                     | 761600 | CIXFERS OU | .00            | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL CIT ADMINISTRATION     |        |            | 20,631,138.07  | 19,785,463.00    | 19,392,163.00       | 18,613,009.00      | 19,880,783.00   | 6.8%          |
| TOTAL CIT ADMINISTRATION FUN |        |            | 20,631,138.07  | 19,785,463.00    | 19,392,163.00       | 18,613,009.00      | 19,880,783.00   | 6.8%          |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| POLICE PENSION FUND        | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 27078000 POLICE PENSION    |                |                  |                     |                    |                 |               |
| 27078000 441300 CO AUD DED | 4,440.15       | 5,500.00         | 4,433.70            | 4,500.00           | 5,500.00        | 22.2%         |
| 27078000 761400 OPXFER OUT | 238,813.32     | 230,000.00       | 231,066.30          | 248,283.00         | 230,000.00      | -7.4%         |
| TOTAL POLICE PENSION       | 243,253.47     | 235,500.00       | 235,500.00          | 252,783.00         | 235,500.00      | -6.8%         |
| TOTAL POLICE PENSION FUND  | 243,253.47     | 235,500.00       | 235,500.00          | 252,783.00         | 235,500.00      | -6.8%         |



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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| FIRE PENSION FUND          | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 27079000 FIRE PENSION      |                |                  |                     |                    |                 |               |
| 27079000 441300 CO AUD DED | 4,440.15       | 5,500.00         | 4,433.70            | 4,500.00           | 5,500.00        | 22.2%         |
| 27079000 761400 OPXFER OUT | 238,813.32     | 230,000.00       | 231,066.30          | 248,283.00         | 230,000.00      | -7.4%         |
| TOTAL FIRE PENSION         | 243,253.47     | 235,500.00       | 235,500.00          | 252,783.00         | 235,500.00      | -6.8%         |
| TOTAL FIRE PENSION FUND    | 243,253.47     | 235,500.00       | 235,500.00          | 252,783.00         | 235,500.00      | -6.8%         |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| CEMETERY TRUST FUND        | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 27086000 CEMETERY TRUST    |                |                  |                     |                    |                 |               |
| 27086000 761400 OPXFER OUT | 6,652.73       | 6,700.00         | 6,700.00            | 14,162.00          | 11,000.00       | -22.3%        |
| TOTAL CEMETERY TRUST       | 6,652.73       | 6,700.00         | 6,700.00            | 14,162.00          | 11,000.00       | -22.3%        |
| TOTAL CEMETERY TRUST FUND  | 6,652.73       | 6,700.00         | 6,700.00            | 14,162.00          | 11,000.00       | -22.3%        |

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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| PRIVATE TRUST FUND         | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|----------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 27087000 PRIVATE TRUSTS    |                |                  |                     |                    |                 |               |
| 27087000 761400 OPXFER OUT | 1,615.00       | 2,500.00         | 2,500.00            | 2,500.00           | 2,500.00        | .0%           |
| TOTAL PRIVATE TRUSTS       | 1,615.00       | 2,500.00         | 2,500.00            | 2,500.00           | 2,500.00        | .0%           |
| TOTAL PRIVATE TRUST FUND   | 1,615.00       | 2,500.00         | 2,500.00            | 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: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| PAVEMENT SPECIAL ASSESSMENTS           | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>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             | 6.07           | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL PAVEMENTS SPECIAL ASSE           | 6.07           | .00              | .00                 | .00                | .00             | .0%           |
| TOTAL PAVEMENT SPECIAL ASSES           | 6.07           | .00              | .00                 | .00                | .00             | .0%           |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| SIDEWALK SPECIAL ASSESSMENTS           | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|--|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 28020000 SIDEWALKS SPECIAL ASSESSMENTS |                |                  |                     |                    |                 |               |
| 28020000 653100 DS PRINC               | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 28020000 653200 DS INT                 | .00            | .00              | .00                 | .00                | .00             | .0%           |
| 28020000 761400 OPXFER OUT             | 629.54         | .00              | .00                 | 880.69             | .00             | -100.0%       |
| TOTAL SIDEWALKS SPECIAL ASSE           | 629.54         | .00              | .00                 | 880.69             | .00             | -100.0%       |
| TOTAL SIDEWALK SPECIAL ASSES           | 629.54         | .00              | .00                 | 880.69             | .00             | -100.0%       |

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

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PROJECTION: 20181 2018 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

| STORM SEWER SPEC ASSESS            | 2016<br>ACTUAL | 2017<br>ORIG BUD | 2017<br>REVISED BUD | 2017<br>PROJECTION | 2018<br>COUNCIL | PCT<br>CHANGE |
|------------------------------------|----------------|------------------|---------------------|--------------------|-----------------|---------------|
| 28030000 STORM SPECIAL ASSESSMENTS |                |                  |                     |                    |                 |               |
| 28030000 653100 DS PRINC           | .00            | 19,000.00        | 19,000.00           | 19,000.00          | 20,000.00       | 5.3%          |
| 28030000 653200 DS INT             | 3,906.00       | 3,403.80         | 3,403.80            | 3,403.80           | 2,873.70        | -15.6%        |
| TOTAL STORM SPECIAL ASSESSME       | 3,906.00       | 22,403.80        | 22,403.80           | 22,403.80          | 22,873.70       | 2.1%          |
| TOTAL STORM SEWER SPEC ASSES       | 3,906.00       | 22,403.80        | 22,403.80           | 22,403.80          | 22,873.70       | 2.1%          |
| GRAND TOTAL                        | 70,321,206.12  | 69,314,603.76    | 72,753,069.36       | 68,250,401.64      | 70,206,469.19   | 2.9%          |

\*\* END OF REPORT - Generated by Makalia Schultz \*\*

## STRATEGIC & LONG TERM PLANNING

*“Purpose for involving the public is to assure that they (public officials) are getting the public’s perspective rather than only that of a small number of highly vocal special interest groups...”*

*- Government Finance Officers Association February 2009*

*“The approach is fairly simple, but the exercise of subjecting ideas to a formal evaluation process can help decision makers look past the emotional component of decisions and provide evidence to counteract short-sighted, politically motivated decision making.”*

*- Government Finance Officers Association July 2015*

### PLANNING COMMUNITY REFERENCES

- **Government Finance Officers Association (GFOA) – GFOA Best Practice: Public Participation in Planning, Budgeting and Performance Management**
- **The Civic Federation – Long-Term Financial Planning Process**
- **GFOA – Planning Components**
- **GFOA Best Practice: Long-Term Financial Planning (Budget)**
- **Skinny Ohio – Office of the Ohio Auditor of State**

### PLANNING COMPONENTS FOR CONSIDERATION

- **A 10 year ‘potential’ capital projects list**
- **A study of the existing water line, sewer line, and storm line infrastructure needs**
- **A full 5 year operations forecast**
- **An Operations Budget contingency plan for significant revenue shortfall**
- **A long term debt plan**

**Adopted Proposal to the Findlay City Council**

Addition of Strategic Planning Committee

August 1, 2017

**Objective:** To establish a Strategic Planning Committee (SPC) as the sixth standing committee under Council’s Rules of Procedure.

**Plan:** As a representative form of government one of Council’s main responsibilities should be to set the overall directions and goals for the municipality. The SPC will be the central location for strategic planning in the City of Findlay. This committee will be tasked with completing and regularly updating a five (5) year Strategic Plan.

**Representatives:** The Strategic Planning Committee will have the following voting members: Three (3) At-Large elected city council members, two (2) Ward council members, the chairperson of the Appropriations committee (if not an At-Large council member), the Mayor, the City Auditor. The Ward council members, along with the committee chair person would be chosen by the committee formed by the Council President Pro Tempore as per Council’s Rules of Procedure (see Section IV (A) of the Rules of Procedure. The committee chairperson will be one of the At-Large council members. [Note: The total committee size would be 8 unless the Appropriations chair is an At-large council person then the total would be 7.]

**Function:** The main function of the SPC would be to keep and maintain the long term strategic plan for the city. The Strategic Planning process will be outlined at a later date. The SPC would meet on a regularly scheduled monthly date with additional meetings as needed.

**Annual Timeline:**

|                  |   |
|------------------|---|
| January – June** | Council members hold constituent meetings to gather strategic planning information.   |
| July             | SPC hears requests and other information gathered at constituent meetings by council members.   |
| August           | SPC hears Mayor’s strategic requests and finalizes the Strategic plan. Plan is submitted to council to be considered at the first meeting in September. |
| September        | Council debates and approves the Strategic Plan and submits to Mayor for budgeting purposes.  |

\*\*Annually each Ward council person would be responsible for holding at least one community meeting in their respective ward where they would solicit feedback and ideas from their constituents. The At-Large council persons, in a similar fashion, would be the representatives for the business, non-profit and other groups within the city and would solicit feedback from those groups. In this manner all citizens and entities will have an avenue for communicating to the local government. The administration, through the Mayor, will also be a part of the information gathering process and would bring items specific to city operations to the SPC.



## Mayor's Department Proposals including – Financial Vision, People Investments, Operations and Services

Charts follow for:

### 2017 Department Budget Proposals & 2016 Capital

Airport

City Income Tax

Engineering

Police Department

Fire Department

Water Pollution

Water Department

Public Works

Recreation Functions

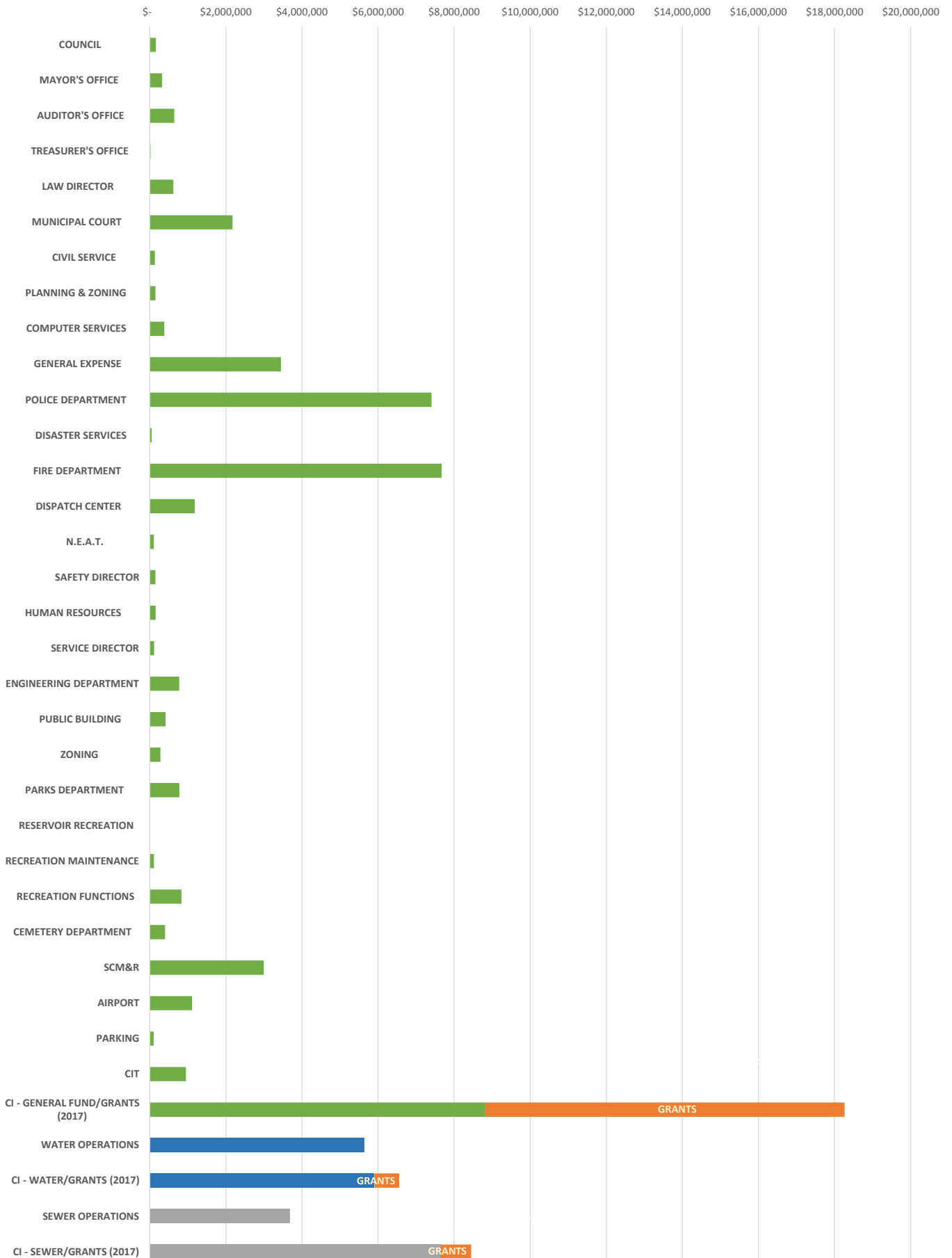
Computer Services

W.O.R.C. Department

Zoning Department

Neighborhood Enhancement & Abatement Team

## 2018 Department Budget Proposals



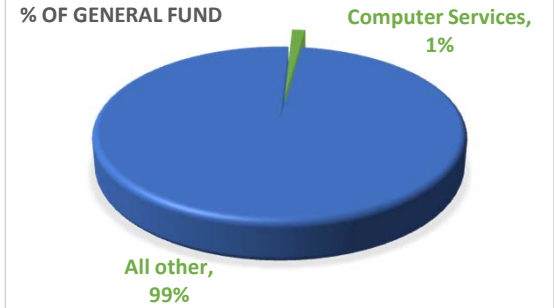
**COMPUTER SERVICES**  
Manager Brent Schroeder

FINANCIAL  
VISION

| BUDGET            | 2015 actual | 2016 actual | 2017 projection | Original 2017 request | 2018 request | \$ change from 2017 request to 2018 request | % change from 2017 request to 2018 request |
|-------------------|-------------|-------------|-----------------|-----------------------|--------------|---|--|
| Personal Services | \$ 169,495  | \$ 171,041  | \$ 204,945      | \$ 218,590            | \$ 231,950   | \$ 13,360                                   | 6.11%                                      |
| Other             | \$ 82,868   | \$ 77,384   | \$ 121,512      | \$ 123,053            | \$ 149,180   | \$ 26,127                                   | 21.23%                                     |

**BUDGET HIGHLIGHTS**

- Added family health insurance for one employee
- Telephone charges for all departments will be paid from computer services budget
- Website redesign will come from Computer Services budget
- Additional monies need to be available for potential fiber damage repairs
- 2% wage increase



| STAFFING LEVEL | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------|------|------|------|------|------|
| Total FT/PT    | 3    | 2    | 2/1  | 3    | 3    |

KPI

KPIs to be developed in 2018.

OPERATIONS  
AND

**2017 CAPITAL IMPROVEMENT HIGHLIGHTS**

- City fiber optic network should be nearing completion by mid year 2018
- New VoIP phone system complete for Municipal building, remote offices will be complete as fiber comes online

**2017 ACHIEVEMENTS**

- Email system major upgrade completed with relatively few incidents
- Fiber project is nearing completion
- VoIP phone system is nearing completion
- New software created for NEAT, Zoning & Fire departments
- New anti-virus software deployed throughout City, to replace beleaguered Kaspersky software that has been in use for 6+ years

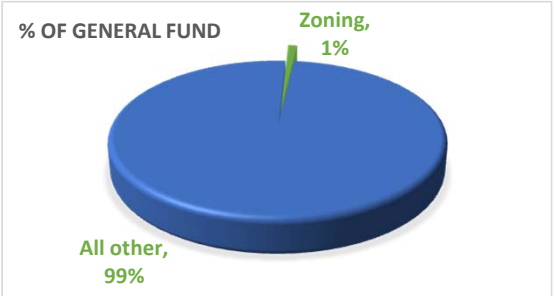
**2018 OBJECTIVES**

- Complete fiber loop, and set-up/implementation of new network equipment associated with it
- Complete VoIP installation at all remote offices before end of current Centrex phone contract
- Move to upgrade all endpoints to Windows 10 pro
- Work to setup a more distanced "Off-Site" backup solution, possibly in collaboration with another City government
- Begin plans on creation of a local highly available Disaster Recovery site at the Cube
- Develop KPIs

| FINANCIAL<br>VISION | BUDGET            | 2015 actual | 2016 actual | 2017 projection | Original 2017 request | 2018 request | \$ change from 2017 request to 2018 request | % change from 2017 request to 2018 request |
|---------------------|-------------------|-------------|-------------|-----------------|-----------------------|--------------|---|--|
|                     | Personal Services | \$ 98,188   | \$ 102,930  | \$ 214,283      | \$ 175,201            | \$ 255,864   | \$ 80,663                                   | 46.04%                                     |
|                     | Other             | \$ 6,141    | \$ 12,824   | \$ 16,741       | \$ 20,493             | \$ 24,913    | \$ 4,420                                    | 21.57%                                     |

**BUDGET HIGHLIGHTS**

- Additional employee in Zoning for full year in 2018 - 3 employees
- 2% wage increase



| STAFFING LEVEL | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------|------|------|------|------|------|
| Total FT       | 1    | 1    | 1    | 3    | 3    |

**KPI**

KPIs to be developed in 2018.

**OPERATIONALS AND**

**2017 CAPITAL IMPROVEMENT HIGHLIGHTS**

- N/A

**2017 ACHIEVEMENTS**

- 578 permits closed (as of 10/18/17)
- 2 new Certified Floodplain Managers in Engineering, 1 in Zoning
- Proctored a Certified Floodplain Manager (CFM) exam
- Post Flood response - Flood damage assessments
- 40 'Work without permits' discovered - average is approximately 20 per year
- Major Zoning Code Update

**2018 OBJECTIVES**

- Certify 1 additional CFM's in Zoning
- Minor Zoning Code update
- Transitioning in training of Supervisor position
- Modernization of in-house Zoning Enforcement (record keeping/tracking) on Ipad
- Develop KPIs

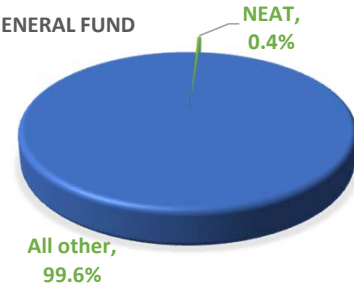
FINANCIAL  
VISION

| BUDGET            | 2015 actual | 2016 actual | 2017 projection | Original 2017 request | 2018 request | \$ change from 2017 request to 2018 request | % change from 2017 request to 2018 request |
|-------------------|-------------|-------------|-----------------|-----------------------|--------------|---|--|
| Personal Services | \$ 68,378   | \$ 67,977   | \$ 70,646       | \$ 71,778             | \$ 73,107    | \$ 1,329                                    | 1.85%                                      |
| Other             | \$ 15,224   | \$ 19,354   | \$ 35,820       | \$ 33,024             | \$ 33,238    | \$ 214                                      | 0.65%                                      |

**BUDGET HIGHLIGHTS**

- 2% wage increase

% OF GENERAL FUND



| STAFFING LEVEL | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------|------|------|------|------|------|
| Total FT       | 1    | 1    | 1    | 1    | 1    |

KPI

KPIs to be developed in 2018.

OPERATIONALS  
AND

**2017 CAPITAL IMPROVEMENT HIGHLIGHTS**

- N/A

**2017 ACHIEVEMENTS**

- Purchase of tablet which will streamline procedures
- Successful work with Backyard Mission Trip
- Through October: 1,304 cases opened, 1,024 closed

**2018 OBJECTIVES**

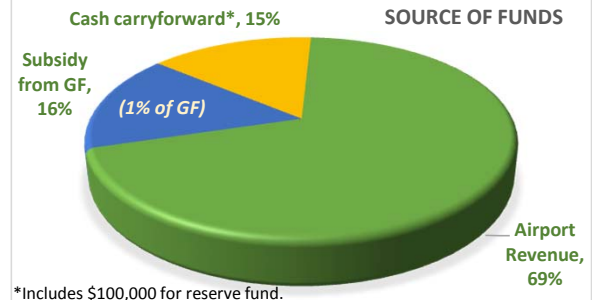
- Continued collaboration with Backyard Mission Trip
- Concentration on compliance of older cases
- Electronic File Storage
- Develop KPIs

**F I N A N C I A L V I S I O N**

| BUDGET            | 2015 actual | 2016 actual | 2017 projection | Original 2017 request | 2018 request | \$ change from 2017 request to 2018 request | % change from 2017 request to 2018 request |
|-------------------|-------------|-------------|-----------------|-----------------------|--------------|---|--|
| Personal Services | \$ 298,214  | \$ 320,856  | \$ 342,380      | \$ 354,170            | \$ 370,508   | \$ 16,338                                   | 4.61%                                      |
| Other             | \$ 647,531  | \$ 573,680  | \$ 659,392      | \$ 812,872            | \$ 740,690   | \$ (72,182)                                 | -8.88%                                     |

**BUDGET HIGHLIGHTS**

- Barbara Rodrigues continues to be a shared administrative resource with the Cemetery Department.
- 2% wage increase
- Cost of Jet fuel leveled off for the majority of 2017.



| STAFFING LEVEL | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------|------|------|------|------|------|
| Full/Part-time | 4/1  | 4/1  | 4/1  | 4/1  | 4/1  |

**K P I**

| KPIs                                   | 2015    | 2016    | 2017 (YTD) |
|--|---------|---------|------------|
| <b>Annual Jet Fuel Sales (gallons)</b> |         |         |            |
|  | 180,126 | 206,363 | 150,092    |
| <i>Target</i>                          | 188,331 | 189,132 | 216,681    |
| <b>Hangar Capacity Utilization</b>     |         |         | 96%        |
| <i>Target</i>                          |         |         | 100%       |
| <b>Star Rating - airnav.com</b>        |         | 5       | 5          |
| <i>Target</i>                          |         | 4       | 4          |

**O S P E R V A T I O N S A N D**

**2017 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Successfully completed a mill/overlay of Runway 18-36. The work was part of a FY16 FAA grant that was pushed back to 2017 due to construction timing issues. Only 5% of the project cost was absorbed through city capital.
- The Gray St. drainage improvements slated for 2017 have yet to begin, but will likely start late 4th quarter 2017, ending in early 2018.

**2017 ACHIEVEMENTS**

- Completed Runway 18-36 overlay, including project alternates that included repainting of taxiway on-center lines and hold short blocks.
- Hosted Findlay Air Expo (military appreciation event).
- Completed A-Row hangar exterior paint.
- Completed crack sealing of main ramp and A&B hangar rows.

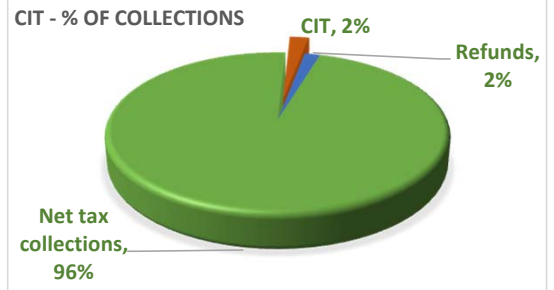
**2018 OBJECTIVES**

- Purchase new Jet Fuel truck to replace 20-year unit
- Crack Seal Runway 7-25
- Replace and install new lighting on north end of the main aircraft ramp.
- Update SPCC plan, including staff training.
- Top seal asphalt around A&B hangar rows, fuel farm and fuel truck storage building drive.
- Develop possible programming for another airport event in 2019.

| FINANCIAL<br>VISION | BUDGET            | 2015 actual | 2016 actual | 2017 projection | Original 2017 request | 2018 request | \$ change from 2017 request to 2018 request | % change from 2017 request to 2018 request |
|---------------------|-------------------|-------------|-------------|-----------------|-----------------------|--------------|---|--|
|                     | Personal Services | \$ 128,193  | \$ 147,484  | \$ 240,083      | \$ 245,572            | \$ 243,304   | \$ (2,268)                                  | -0.92%                                     |
|                     | Other             | \$ 592,197  | \$ 725,054  | \$ 639,886      | \$ 723,391            | \$ 705,959   | \$ (17,432)                                 | -2.41%                                     |

**BUDGET HIGHLIGHTS**

- 2% wage increase
- Decrease in refunds due to a change in State law (Ohio HB 5)
- Kitchen renovations to remove 1984 all-in-one refrigerator/sink/stove unit, 332100 and 441100



| STAFFING LEVEL | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------|------|------|------|------|------|
| City Full-Time | 2    | 2    | 4    | 4    | 4    |
| FT/PT Agencies | 4-5  | 6-7  | 4-5  | 4-5  | 4-5  |

**KPI**

KPIs to be developed in 2018.

**OPERATIONS AND**

**2017 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Not applicable

**2017 ACHIEVEMENTS**

- Past-due collections are \$77,000 ahead of 2016 October 31 year-to-date
- Software development eliminated need for \$14,000 proprietary software for State-mandated certified mail requirements
- Administered first filing season for Mount Cory and Vanlue
- Integrated account creation function for multiple-agency accounts for efficiency, accuracy, and consistency
- Integrated account maintenance function for multiple-agency accounts for efficiency, accuracy, and consistency
- Wage garnishment export process approximately 80 percent complete; will significantly reduce keystrokes of a labor-intensive process

**2018 OBJECTIVES**

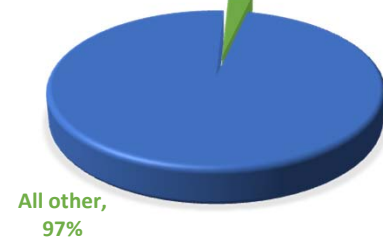
- Revisit software development to reduce keystrokes for year-specific record maintenance
- Revisit single-page court case review function
- Continue software development
- Continue progress in bringing non-filed accounts to legitimate conclusions
- Continue diligent pursuit of past-due collections
- Develop KPIs

| FINANCIAL<br>VISION | BUDGET            | 2015 actual | 2016 actual | 2017 projection | Original 2017 request | 2018 request | \$ change from 2017 request to 2018 request | % change from 2017 request to 2018 request |
|---------------------|-------------------|-------------|-------------|-----------------|-----------------------|--------------|---|--|
|                     | Personal Services | \$ 169,495  | \$ 555,678  | \$ 538,662      | \$ 579,791            | \$ 599,636   | \$ 19,845                                   | 3.42%                                      |
|                     | Other             | \$ 82,868   | \$ 109,205  | \$ 133,603      | \$ 162,018            | \$ 171,625   | \$ 9,607                                    | 5.93%                                      |

**BUDGET HIGHLIGHTS**

- Part-time collaboration on shared administrative staff with Civil Service is working well and will be continued.
- 2% wage increase
- Proposed Engineering Project Manager added to staff.

**% OF GENERAL FUND**



| STAFFING LEVEL | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------|------|------|------|------|------|
| Total FT       | 6    | 7    | 7    | 7    | 7    |

| KPI | KPIs  | 2014   | 2015   | 2016   | 2017 (YTD) |
|-----|---|--------|--------|--------|------------|
|     | Lane Miles Paved                                | 15.644 | 17.286 | 11.242 | 31.98      |
|     | MS4 Compliance                                  |        |        |        | 100%       |
|     | Projects closed at or below bid and/or estimate |        | 84%    | 100%   | 92%        |
|     | Projects bid vs. planned                        |        |        |        | 31/39      |

**2017 CAPITAL IMPROVEMENT HIGHLIGHTS**

- City-wide Pavement Condition Assessment
- GIS Enhancement Study

**2017 ACHIEVEMENTS**

- Capital project implementation and oversight
- Improved inspection reporting and documentation
- GIS Enhancement Study completed to determine next steps to make records and GIS easier to access for City staff, consultants and the public
- City-wide pavement condition assessment completed to improve estimates generated for paving programs

**2018 OBJECTIVES**

- Capital project implementation and oversight
- Continue to enhance the GIS by starting to implement the steps listed in the GIS Enhancement Study
- Work on rating the water distribution system similar to the pavement assessment so that an information driven approach can be used to determine waterline repairs needed
- Develop a sewer televising program so that the condition of the sewer system can be determined (will be used to create a rating system similar to pavement and waterlines)



**Divisions:** Police Department  
Communications  
Special Services

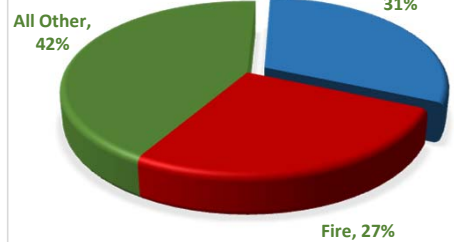
**POLICE DEPARTMENT**  
Chief John Dunbar

| FINANCIAL DIVISION | BUDGET            |                   | 2015 actual | 2016 actual  | 2017 projection | Original 2017 request | 2018 request | \$ change from 2017 request to 2018 request | % change from 2017 request to 2018 request |        |
|--------------------|-------------------|-------------------|-------------|--------------|-----------------|-----------------------|--------------|---|--|--------|
|                    | PD                | Personal Services |             | \$ 5,737,527 | \$ 5,953,991    | \$ 6,399,716          | \$ 6,725,347 | \$ 6,813,298                                | \$ 87,951                                  | 1.31%  |
|                    |                   | Other             |             | \$ 515,994   | \$ 401,999      | \$ 518,682            | \$ 620,795   | \$ 592,794                                  | \$ (28,001)                                | -4.51% |
|                    | Dispatch          | Personal Services |             | \$ 765,554   | \$ 786,355      | \$ 885,724            | \$ 920,161   | \$ 906,031                                  | \$ (14,130)                                | -1.54% |
|                    |                   | Other             |             | \$ 121,988   | \$ 126,619      | \$ 219,929            | \$ 261,450   | \$ 279,879                                  | \$ 18,429                                  | 7.05%  |
|                    | Parking           | Personal Services |             | \$ 78,285    | \$ 79,148       | \$ 92,138             | \$ 88,639    | \$ 82,950                                   | \$ (5,689)                                 | -6.42% |
|                    |                   | Other             |             | \$ 14,019    | \$ 11,414       | \$ 13,754             | \$ 15,840    | \$ 18,682                                   | \$ 2,842                                   | 17.94% |
|                    | Disaster Services |                   |             | \$ -         | \$ -            | \$ -                  | \$ -         | \$ -  |  |        |
|                    |                   | Other             |             | \$ 49,930    | \$ 49,344       | \$ 44,817             | \$ 51,343    | \$ 51,705                                   | \$ 362                                     | 0.71%  |

**BUDGET HIGHLIGHTS**

- Contractual 2% wage increases
- Training needs have increased
- Parking Enforcement Officer equipment has caused an increase
- New Parking Enforcement Officer for 2018 has caused a wage decrease

**SAFETY EXPENSE BUDGET**



| STAFFING     | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------|------|------|------|------|------|
| Police Dept. | 59   | 62   | 62   | 65   | 65   |
| Dispatch     | 11   | 11   | 11   | 11   | 11   |
| Parking      | 1    | 1    | 1    | 1    | 1    |

| KPIs  | 2015  | 2016  | 2017 (YTD) |
|---|-------|-------|------------|
| <b>Violent crimes</b>                         | 659   | 563   | 469        |
| 3 year avg.                                   | 614   | 614   | 614        |
| <b>Non-violent crimes</b>                     | 2,124 | 1,950 | 1,689      |
| 3 year avg.                                   | 2,030 | 2,030 | 2,030      |
| <b>Average response time (priority calls)</b> |       |       | 6.08 min   |

**2017 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Drone utilization
- Mobile surveillance camera trailer
- SUVs for Patrol fleet
- Data Recovery System for the Detective Division for use in solving computer related crimes

**2017 ACHIEVEMENTS**

- Continued the move towards tablets in the cruisers
- Purchased a second K-9
- Continued to explore an upgrade to a new Computer Aided Dispatch and Records Management System
- Obtained certification by the Ohio Collaborative Community-Police Advisory Board
- Established Quick Response team in collaboration with local agencies to combat opioid addiction

**2018 OBJECTIVES**

- Upgrade the radio system to utilize the VHS capability as a backup communication system
- Determination and implementation of a new Computer Aided Dispatch and Record Management System
- Continue the upgrade of technology through tablets in the Patrol Cars
- Continue the move to SUVs in place of sedans in the Patrol Division fleet
- Professional training for members of the Police Department
- Drone training/utilization

OPERATIONALS AND

**Divisions:** Fire/EMS/Rescue/HazMat  
 Fire Prevention/Life Safety & Education  
 Fire Determination and Cause  
 Disaster Preparedness  
 Administration and Training

**FIRE DEPARTMENT**

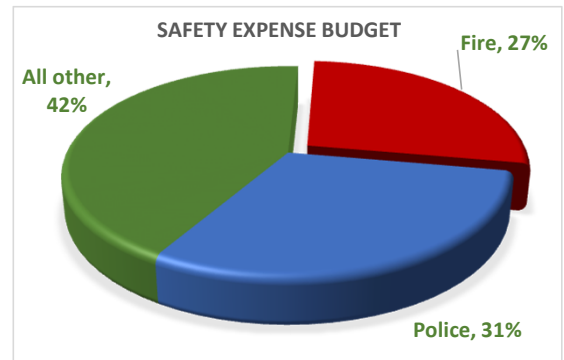
Chief Josh Eberle

FINANCIAL DIVISION

| BUDGET            | 2015 actual  | 2016 actual  | 2017 projection | Original 2017 request | 2018 request | \$ change from 2017 request to 2018 request | % change from 2017 request to 2018 request |
|-------------------|--------------|--------------|-----------------|-----------------------|--------------|---|--|
| Personal Services | \$ 6,105,614 | \$ 6,379,813 | \$ 6,806,059    | \$ 7,075,279          | \$ 7,258,597 | \$ 183,318                                  | 2.59%                                      |
| Other             | \$ 337,784   | \$ 342,323   | \$ 385,801      | \$ 389,159            | \$ 410,058   | \$ 20,899                                   | 5.37%                                      |

**BUDGET HIGHLIGHTS**

- Replace one 2017 retirement and two 2018 retirements (anticipated for March & July) with 3 firefighters starting in January
- Replace the current part-time mechanic with active firefighters acting as a maintenance program manager and two maintenance technicians
- Contractual 2% wage increase
- Increase in Registration & Meals/Lodging to accommodate 3 new firefighters



| STAFFING LEVEL | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------|------|------|------|------|------|
| Total FT       | 62   | 60   | 63   | 63   | 64   |

KPI

| KPIs                                | 2017 (YTD) |
|-------------------------------------|------------|
| <b>Avg. Response Time (minutes)</b> | 3:54       |
| <i>Target</i>                       | 5:00       |
| <b>Avg. Turnout Time (minutes)</b>  | 1:19       |
| <i>Target</i>                       | 1:10       |

OPERATIONS AND

**2017 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Signed contract to purchase fire engine replacement (to be delivered in 2018).
- Signed contract to purchase & install an exhaust-removal system in Station 2 (to be installed late 2017).
- Invested in Fire Station 2 through repairs to radio system, roof, building fascia, masonry & replaced door openers.
- Purchased & installed 2 turnout gear extractors & dryers, including facility modifications to accommodate these units.
- Ordered replacement SCBA, air masks, air cylinders, and testing equipment to replace current inventory.

**2017 ACHIEVEMENTS**

- Received AFG grant funding to replace SCBA units & testing equipment.
- Received Ohio BWC Grant to purchase particulate-blocking firefighting hoods as part of cancer prevention measures
- 4 Fire Captains received training & are certified as Life Safety Inspectors.
- Increased professional qualifications in the Fire Prevention Bureau with NFPA Plans Examiner Certification.
- Bolstered plan review process by requiring Wood County Building Department to submit all commercial construction plans for local review prior to approval.
- Sent 3 firefighters to Hale pump school in Pennsylvania to learn about repair maintenance of fire pumps & apparatus.
- Promoted Firefighter Adam Lutz to Captain.

**2018 OBJECTIVES**

- Install exhaust removal systems in the remaining fire stations.
- Train two additional officers as Life Safety Inspectors.
- Improve repair order process & tracking for department inventory, apparatus & facilities.
- Purchase city-owned mechanic tools to be kept in the maintenance area at Fire Station 4.
- Establish 1 FFD member as the department maintenance program coordinator (to replace current part-time mechanic).
- Establish two firefighters as department maintenance technicians (to replace current part-time mechanic).
- Obtain additional maintenance certifications (EVT) for maintenance program firefighters.
- Hire 3 firefighters to start in January to replace 2 anticipated retirements and one 2017 resignation.

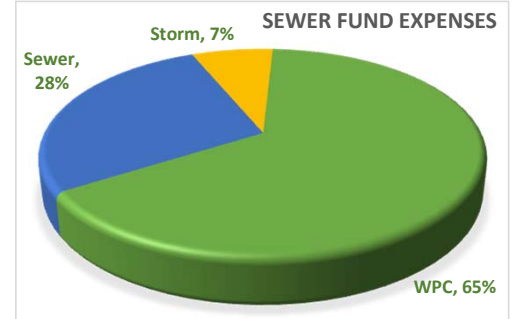
**Divisions:** Water Pollution Control  
Sewer Maintenance  
Storm Water

**WATER POLLUTION**  
Superintendent Dave Beach

| FINANCIAL<br>VISION | BUDGET            |                   | 2015 actual | 2016 actual  | 2017 projection | Original 2017 request | 2018 request | \$ change from 2017 request to 2018 request | % change from 2017 request to 2018 request |        |
|---------------------|-------------------|-------------------|-------------|--------------|-----------------|-----------------------|--------------|---|--|--------|
|                     | WPC               | Personal Services |             | \$ 1,131,417 | \$ 1,130,274    | \$ 1,261,044          | \$ 1,303,884 | \$ 1,351,137                                | \$ 47,253                                  | 3.62%  |
|                     |                   | Other             |             | \$ 845,201   | \$ 832,988      | \$ 999,712            | \$ 1,041,693 | \$ 1,053,575                                | \$ 11,882                                  | 1.14%  |
|                     | Sewer Maintenance | Personal Services |             | \$ 764,077   | \$ 686,441      | \$ 720,691            | \$ 838,470   | \$ 839,133                                  | \$ 663                                     | 0.08%  |
|                     |                   | Other             |             | \$ 142,544   | \$ 91,522       | \$ 141,038            | \$ 193,549   | \$ 183,540                                  | \$ (10,009)                                | -5.17% |
|                     | Storm Water       | Personal Services |             | \$ 135,527   | \$ 138,223      | \$ 149,626            | \$ 151,757   | \$ 155,195                                  | \$ 3,438                                   | 2.27%  |
|                     |                   | Other             |             | \$ 71,677    | \$ 63,123       | \$ 73,304             | \$ 112,050   | \$ 107,050                                  | \$ (5,000)                                 | -4.46% |

**BUDGET HIGHLIGHTS**

- 2% wage increase



| STAFFING          | 2014 | 2015 | 2016 | 2017 | 2018 |
|-------------------|------|------|------|------|------|
| WPC               | 16   | 16   | 16   | 16   | 16   |
| Sewer Maintenance | 10   | 10   | 10   | 10   | 10   |
| Storm Water       | 2    | 2    | 2    | 2    | 2    |

| KPIs   | 2015             | 2016             | 2017 (YTD)       |
|--|------------------|------------------|------------------|
| <b>Sanitary &amp; Storm Sewers Cleaned (ft.)</b> |                  |                  |                  |
|  | 205,517          | 223,234          | 189,323          |
| <i>3 year avg.</i>                               | <i>212,700</i>   | <i>212,700</i>   | <i>212,700</i>   |
| <b>Catch Basins Cleaned</b>                      |                  |                  |                  |
|  | 2,222            | 2,788            | 2,094            |
| <i>3 year avg.</i>                               | <i>2,160</i>     | <i>2,160</i>     | <i>2,160</i>     |
| <b>Sewer complaints - City responsible</b>       |                  |                  |                  |
|  | 1%               | 7%               | 7%               |
| <i>Target</i>                                    | <i>&lt;= 10%</i> | <i>&lt;= 10%</i> | <i>&lt;= 10%</i> |

**2017 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Hardin Street Sewer Separation
- McManness Ave/McConnell St Sewer Separation
- WPC SCADA Upgrade
- LTCP Summary Report
- Central/Dayton Sewer Separation

**2017 ACHIEVEMENTS**

- Lakebend Dr. Storm Replacement
- Timberwood Dr. Storm Replacement
- Van Buren Pump Station Upgrade
- Lowes Pump Station Telemetry Upgrade
- County Rd 220 Telemetry Upgrade
- Sludge Pump #6 VFD Replacement

**2018 OBJECTIVES**

- WPC Plant UV System Upgrade (Design)
- Clarifier #1&#2 Rehab
- Annual Sewer Lining Program

OPERATIONS AND

**Divisions:** Reservoir  
Treatment  
Distribution  
Utility Billing

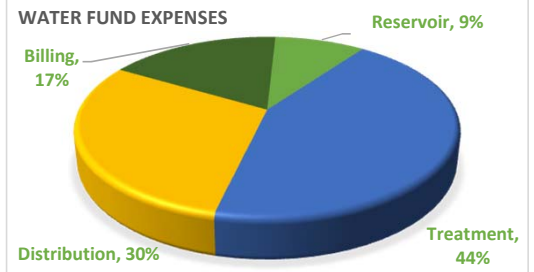
**WATER DEPARTMENT**  
Superintendent Jason Phillips

| FINANCIAL<br>VISION | BUDGET             |                   | 2015 actual | 2016 actual | 2017 projection | Original 2017 request | 2018 request | \$ change from 2017 request to 2018 request | % change from 2017 request to 2018 request |        |
|---------------------|--------------------|-------------------|-------------|-------------|-----------------|-----------------------|--------------|---|--|--------|
|                     | Supply Reservoir   | Personal Services | \$          | 78,100      | \$ 79,062       | \$ 85,284             | \$ 106,533   | \$ 100,122                                  | \$ (6,411)                                 | -6.02% |
|                     |                    | Other             | \$          | 195,403     | \$ 207,311      | \$ 308,997            | \$ 335,420   | \$ 416,499                                  | \$ 81,079                                  | 24.17% |
|                     | Water Treatment    | Personal Services | \$          | 938,305     | \$ 997,925      | \$ 1,120,013          | \$ 1,125,528 | \$ 1,194,231                                | \$ 68,703                                  | 6.10%  |
|                     |                    | Other             | \$          | 821,862     | \$ 928,159      | \$ 1,023,995          | \$ 1,097,759 | \$ 1,268,027                                | \$ 170,268                                 | 15.51% |
|                     | Water Distribution | Personal Services | \$          | 879,662     | \$ 906,707      | \$ 1,040,385          | \$ 1,067,043 | \$ 1,130,203                                | \$ 63,160                                  | 5.92%  |
|                     |                    | Other             | \$          | 421,540     | \$ 402,806      | \$ 446,941            | \$ 518,296   | \$ 546,608                                  | \$ 28,312                                  | 5.46%  |
|                     | Utility Billing    | Personal Services | \$          | 631,317     | \$ 577,449      | \$ 643,543            | \$ 644,656   | \$ 755,417                                  | \$ 110,761                                 | 17.18% |
|                     |                    | Other             | \$          | 176,439     | \$ 137,043      | \$ 206,548            | \$ 216,740   | \$ 225,109                                  | \$ 8,369                                   | 3.86%  |

**BUDGET HIGHLIGHTS**

- Went live with new utility billing software
- Proposed 2% wage increase
- Additional maintenance/operator in Water Treatment
- Additional chemical for algae control
- Continued working on LED conversion for lighting
- Added additional ventilation to shop

**WATER FUND EXPENSES**



| STAFFING           | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------|------|------|------|------|------|
| Reservoir          | 1    | 1    | 1    | 1    | 1    |
| Water Treatment    | 13   | 13   | 14   | 14   | 15   |
| Water Distribution | 13   | 13   | 14   | 14   | 14   |
| Utility Billing    | 10   | 10   | 9    | 9    | 9    |

| KPI                                       | 2015  | 2016  | 2017 (YTD)  |
|---|-------|-------|-------------|
| <b>Unaccounted for water in system</b>    | 17.8% | 20.4% | 20.3%       |
| <i>Target</i>                             | 18%   | 18%   | 18%         |
| <b>Identify/Reduce Lead Service Lines</b> |       |       | 64 lines    |
| <i>Target (reduce 10%/year)</i>           |       |       | <= 74 lines |

**2017 CAPITAL IMPROVEMENT HIGHLIGHTS**

- WD - Purchased Kubota Mini excavator
- WT - Shared cost of a drone with Police Dept. for reservoir monitoring
- WT - completed the clearwell retaining wall

**2017 ACHIEVEMENTS**

- Replaced front retaining wall by clearwell
- Repaired concrete at reservoir
- Painted pipes inside PS2&3
- Implemented new billing software
- Continued to replace lead service lines and update service line information
- Replaced waterlines in troubled areas
- Got approval from ODNR on overflow for reservoir
- Continued monitoring of reservoir for algae
- Began testing of sediment removal

**2018 OBJECTIVES**

- Repair concrete by solids contact units
- Replace lime silo piping
- Utilize drone to better treat reservoir for algae
- Begin painting fire hydrants
- Continue waterline replacement
- Complete overflow and rehab work at reservoir
- Assessment of distribution system
- Rate study update
- Master Plan for the Water treatment plant

**Divisions:** Streets  
Signs  
Parks  
Cemetery

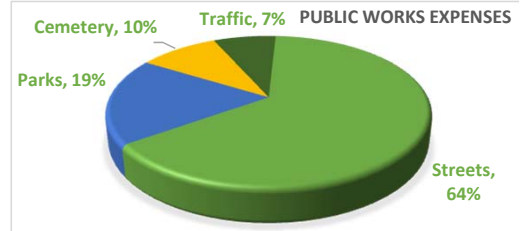
Traffic  
Pool  
Recreation

**PUBLIC WORKS**  
Superintendent Matt Stoffel

| FINANCIAL<br>VISION | BUDGET          |                   | 2015 actual | 2016 actual  | 2017 projection | Original 2017 request | 2018 request | \$ change from 2017 request to 2018 request | % change from 2017 request to 2018 request |        |
|---------------------|-----------------|-------------------|-------------|--------------|-----------------|-----------------------|--------------|---|--|--------|
|                     | SCM&R - Streets | Personal Services |             | \$ 1,656,131 | \$ 1,703,841    | \$ 1,900,736          | \$ 1,927,663 | \$ 2,003,482                                | \$ 75,819                                  | 3.93%  |
|                     |                 | Other             |             | \$ 722,489   | \$ 538,185      | \$ 525,982            | \$ 695,611   | \$ 682,034                                  | \$ (13,577)                                | -1.95% |
|                     | Parks           | Personal Services |             | \$ 302,634   | \$ 361,932      | \$ 423,755            | \$ 410,721   | \$ 437,732                                  | \$ 27,011                                  | 6.58%  |
|                     |                 | Other             |             | \$ 147,312   | \$ 158,212      | \$ 136,277            | \$ 179,507   | \$ 340,605                                  | \$ 161,098                                 | 89.74% |
|                     | Cemetery        | Personal Services |             | \$ 204,542   | \$ 218,289      | \$ 256,667            | \$ 245,561   | \$ 259,888                                  | \$ 14,327                                  | 5.83%  |
|                     |                 | Other             |             | \$ 61,750    | \$ 73,910       | \$ 68,119             | \$ 81,295    | \$ 140,092                                  | \$ 58,797                                  | 72.33% |
|                     | SCM&R - Traffic | Personal Services |             | \$ 138,513   | \$ 145,254      | \$ 152,656            | \$ 153,167   | \$ 188,167                                  | \$ 35,000                                  | 22.85% |
|                     |                 | Other             |             | \$ 126,286   | \$ 102,940      | \$ 122,930            | \$ 121,759   | \$ 124,871                                  | \$ 3,112                                   | 2.56%  |

**BUDGET HIGHLIGHTS**

- Lower Salt cost
- Parks Improvements
- Traffic Light Improvements
- Departmental Equipment
- Proposed 2% wage increase for employees



| STAFFING        | 2014 | 2015 | 2016 | 2017 | 2018 |
|-----------------|------|------|------|------|------|
| SCM&R - Streets | 22   | 23   | 24   | 24   | 24   |
| Parks           | 4    | 4    | 5    | 5    | 5    |
| Cemetery        | 2.5  | 2.5  | 2.5  | 2.5  | 2.5  |
| SCM&R - Traffic | 2    | 2    | 2    | 2    | 2.5  |

| KPI    | KPIs - days to complete request | 2017 (YTD) |
|--------|---------------------------------|------------|
|        | Potholes (days)                 | 1.8        |
|        | Target                          | 3          |
|        | Traffic signals (days)          | 0.7        |
|        | 3 year avg.                     | 1          |
|        | Damaged signsf (days)           | 3.1        |
| Target | 4                               |            |

**2017 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Finish the Riverside Park lights
- Street Capital improvements
- Park and Rec. Improvements
- Departmental Improvements
- Dorney Plaza
- Bernard Park playground

**2017 ACHIEVEMENTS**

- \$450,000 Street capital
- Manley building repairs
- Traffic Signal upgrades
- Sign upgrades
- Concrete work for FFD
- Leaf Pickup
- Flood pickup
- Pool maintenance
- Park and Cemetery tree replacement
- Park and Ball field upgrades
- Equipment upgrades
- Departmental communication
- Recreation upgrades
- Alley maintenance
- Tree removal
- Tree replacement
- Cemetery upgrades
- Dorney Plaza

**2018 OBJECTIVES**

- Street and Alley maintenance
- Traffic light maintenance
- Park Rec and Ball field maintenance
- Cemetery upgrades
- Pool maintenance
- Maintain strong staff and equipment
- Department communication
- Department unity and collaboration
- Key Processes
  - strategic partners
- Leaf pickup - Maintain green waste site
- Hancock Park Grant
- Disc. Golf course plan
- Work with YMCA on Pool upgrades
- Collaborate with Engineering on pavement management
- Skate Park maintenance/location

**Divisions:** *Cube Facility  
Marathon Diamonds  
League Management  
Ice and Dry Floor Event Organization  
Concession/Inventory Management*

**RECREATION FUNCTIONS**

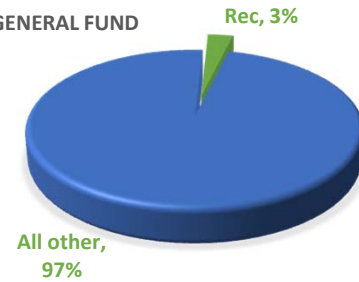
Lisa Mansfield

| FINANCIAL<br>VISION | BUDGET            | 2015 actual | 2016 actual | 2017 projection | Original 2017 request | 2018 request | \$ change from 2017 request to 2018 request | % change from 2017 request to 2018 request |
|---------------------|-------------------|-------------|-------------|-----------------|-----------------------|--------------|---|--|
|                     | Personal Services | \$ 282,110  | \$ 329,617  | \$ 362,961      | \$ 396,851            | \$ 452,610   | \$ 55,759                                   | 14.05%                                     |
|                     | Other             | \$ 300,950  | \$ 354,942  | \$ 370,771      | \$ 382,904            | \$ 377,943   | \$ (4,961)                                  | -1.30%                                     |

**BUDGET HIGHLIGHTS**

- Increase in wage line items to account for addition of 1 full-time staff for outside maintenance.
- Seasonal staff increase to include seasonal outside maintenance previously accounted for in Parks budget.
- Continue off site tournament maintenance at Swale and Emory Adams parks
- Proposed 2% pay increase

% OF GENERAL FUND



| STAFFING LEVEL | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------|------|------|------|------|------|
| Recreation FT  | 3    | 3.5  | 4.5  | 4.5  | 5.5  |
| Seasonal/PT    | 22   | 22   | 20   | 20   | 22   |

| KPI | KPIs                                     | 2016 | 2017 (YTD) |
|-----|--|------|------------|
|     | Ice capacity used                        | 75%  | 77%        |
|     | Ball fields used                         | 68%  | 57%        |
|     | Avg participants per day of public skate |      | 68         |

**2017 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Upgraded showers in locker rooms - installed push button showers
- Built new player & scorekeeper boxes for ice arena
- Ran electrical wiring in building at football field
- Purchased new pick up truck
- Feasibility study, regarding second sheet of ice

**2017 ACHIEVEMENTS**

- Hosted U10 Girls Fastpitch National Softball Tournament
- First year for Lacrosse - 40 participated in spring. Host fall clinic to continue to keep interest high
- Expanding use of daytime weekday ice - implemented a bridge program for kids that have already completed the Learn-to-Skate program but aren't ready to join an organized club. Program is geared towards home school students
- Summer Program - Keep Active! - Took advantage of our city parks and hosted activities on the 2nd and 4th Wednesdays of the month in various locations

**2018 OBJECTIVES**

- Continue to research options to expand weekday daytime ice usage.
- Work with Obesity/Diabetes taskforce to help reduce the obesity epidemic in the area by coordinating efforts
- Develop additional recreation programs - take advantage of under utilized parks and facilities
- Work to grow existing internal recreation programs: Adult softball, Lacrosse, Learn-to-Skate
- Continue retention of existing tournaments
- Implementation of Point of Sales System

OPERATIONALS AND

**ADMINISTRATION**

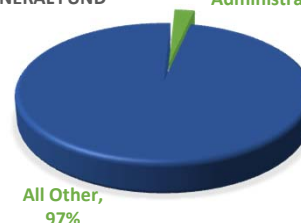
Mayor: Lydia Mihalik  
 Safety Director: Paul Schmelzer  
 Service Director: Brian Thomas  
 Human Resources: Don Essex

| FINANCIAL<br>VISION | BUDGET                             | 2015 actual       | 2016 actual | 2017 projection | Original 2017 request | 2018 request | \$ change from 2017 request to 2018 request | % change from 2017 request to 2018 request |         |
|---------------------|------------------------------------|-------------------|-------------|-----------------|-----------------------|--------------|---|--|---------|
|                     | Mayors Office                      | Personal Services | \$ 171,986  | \$ 187,589      | \$ 242,887            | \$ 255,314   | \$ 258,075                                  | \$ 2,761                                   | 1.08%   |
|                     |                                    | Other             | \$ 26,444   | \$ 49,474       | \$ 56,597             | \$ 71,512    | \$ 65,465                                   | \$ (6,047)                                 | -8.46%  |
|                     | Safety (previously Service-Safety) | Personal Services | \$ 155,785  | \$ -            | \$ 65,119             | \$ 196,860   | \$ 115,329                                  | \$ (81,531)                                | -41.42% |
|                     |                                    | Other             | \$ 33,751   | \$ -            | \$ 4,087              | \$ 58,147    | \$ 34,268                                   | \$ (23,879)                                | -41.07% |
|                     | Service                            | Personal Services |             |                 | \$ 118,660            | \$ -         | \$ 66,345                                   | \$ 66,345                                  |         |
|                     |                                    | Other             |             |                 | \$ 46,142             | \$ -         | \$ 47,991                                   | \$ 47,991                                  |         |
|                     | Human Resources                    | Personal Services | \$ 97,263   | \$ 99,096       | \$ 107,523            | \$ 107,002   | \$ 110,650                                  | \$ 3,648                                   | 3.41%   |
|                     |                                    | Other             | \$ 34,675   | \$ 40,642       | \$ 46,133             | \$ 54,872    | \$ 42,100                                   | \$ (12,772)                                | -23.28% |

**BUDGET HIGHLIGHTS**

- 2% wage increase
- HR - Other - decrease due to no longer using Six Disciplines

% OF GENERAL FUND



| STAFFING | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------|------|------|------|------|------|
| Mayor    | 2    | 2    | 2    | 2.5  | 3    |
| Safety   | 1    | 1    | 1    | 1    | 1    |
| Service  |      |      |      | 1    | 1    |
| HR       | 1    | 1    | 1    | 1    | 1    |

| KPI | KPIs                                 | 2015   | 2016   | 2017 (YTD) |
|-----|--------------------------------------|--------|--------|------------|
|     | Ratio - GF Actual to Budget spending | 0.96   | 0.90   | 0.91       |
|     | Target                               | 0.95   | 0.95   | 0.95       |
|     | Safety - Reportable Incidents        | 14     | 14     | 14         |
|     | Target                               | <= 20  | <= 18  | <=17       |
|     | Safety - Lost Days                   | 103    | 293    | 214        |
|     | Target                               | <= 160 | <= 125 | <= 125     |

**2017 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Not applicable

**2017 ACHIEVEMENTS**

- Development of Key Performance Indicators
- Began to absorb strategic planning activities in-house
- Continuing efforts to promote meaningful flood risk reduction strategies/ coordinating with the private sector
- Coordinating economic development activities
- Examining platforms for CAD/Safety software (Fire/Police)
- Formed stronger partnerships with our state and federal policy makers (Ohio Mayors Alliance and US Conference of Mayors)
- Delivered Civil Rights Commission Training Program to management employees
- Worked on Updating Policies in Employee Handbook
- Assisted with Structured Wellness Activities for 2017
- Selected Vendor to work on Citizen Engagement Tools (Website Upgrade)
- Implemented Supervisory Training Program
- Continued Financial Planning/Analysis, Resource Allocation, Operational Evaluation

**2018 OBJECTIVES**

- Continue Strategic Planning for all Public Infrastructure
- Completion of Fuel Conservation Policy
- Create Job Classification Grid for Civil Service Positions
- Oversee overall Strategic Planning process internally (without Six Disciplines)
- Update all policies in employee handbook - HR
- Coordinate Civil Rights Commission training to all employees - HR
- Implement compliance training (sexual harassment, workplace violence etc.) - HR
- Implement Compensation Committee process -HR

OPERATIONAL AND