



# AUDITOR'S OFFICE

318 Dorney Plaza, Room 313  
Findlay, OH 45840-3346  
Telephone: 419-424-7101 • Fax: 419-424-7866  
[www.findlayohio.com](http://www.findlayohio.com)

**JIM STASCHIAK II**  
CITY AUDITOR

## RE: 2019 PROPOSED BUDGET SCHEDULE

- 10/02 6pm Pre-Budget Meeting prior to the regular City Council meeting: This is to allow Council to clarify assumptions developed for the overall budget preparation by the City Departments. It is also Council's opportunity to express concerns and establish priorities as we move into 2019.
- 10/3 Departmental Budget Staff Meeting: Present assumptions to departments, distribute and review critical materials with departments, discuss technical aspects of budget entry, and ending dates.
- 10/25 5pm Department budgets locked so administration can process budget for correctness and completeness.
- 11/8 8am Administration budget locked; Auditor begins reconciliation of budget.
- 11/20-30 Auditor finalizes revenue estimates to reconcile with budget and reviews for statutory issues.
- 12/4 Completed budget distributed to council for insertion in '2019 FINANCE BOOK' (*Available to general public at this time*).
- 12/12-13 5pm Budget Hearing – Open Public Budget Meeting; each department presents budget to Council for review/modifications/comment.
- 1/2 Numbers finalized for Ordinance 2019-001 by Auditor.
- 1/2 Permanent Budget Ordinance 2019-001 adopted by City Council.

City of Findlay 2019 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 419-424-7160  
Director of Law – Donald J. Rasmussen 419-429-7338  
Municipal Court- Judge Mark C. Miller 419-424-7141  
Municipal Court- Judge Alan D. Hackenberg 419-424-7141  
Council Clerk – Denise Devore 419-424-7113  
City Clerk - Kathy K. Launder 419-424-7137  
Clerk of Courts – Dave Spridgeon 419-424-7141

**PRESIDENT OF COUNCIL** - R. Ronald Monday 419-422-8646  
**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 - Dina Ostrander 734-846-6123; 419-957-7475  
Fourth Ward - James P. Slough 304 Greenlawn Ave. 419-722-8363  
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**

**Airport Advisory Board** - Harrington  
**Alliance, The** - Hellmann  
**Appropriations** - Russel Chr., Harrington, Ostrander, Shindledecker, Wobser  
**Blanchard River Watershed Partnership** – Watson  
**Energy Special Improvement District (ESID)** - Frische  
**Flood Mitigation** – *No Longer Exists*  
**Downtown Findlay Improvements** - Russel  
**Hancock Regional Planning Commission** - Harrington  
**Income Tax Board** – Russel  
**Inter-Government Relations & Legislation Review** - Shindledecker Chr., Niemeyer, Ostrander  
**Planning & Zoning** - Harrington Chr., Russel, Hellmann, Shindledecker, Wobser  
**Parks & Recreation Board** - Russel, Wobser  
**Parking Authority** - Slough, Niemeyer  
**Raise the Bar** - Wobser  
**Revolving Loan Fund** - Harrington  
**Shade Tree Commission** – Niemeyer  
**Strategic Planning Committee** – Wobser, Chr. Hellman, Ostrander, Russel, Shindledecker, Mihalik, Staschiak  
**Street Designation Committee** – Hellmann, Watson  
**Streets, Sidewalks, & Parking** - Watson Chr., Frische, Russel  
**Traffic Commission** - Slough  
**Utility Termination Board of Appeals** - Harrington  
**Water & Sewer** - Frische Chr., Ostrander, Watson

# Office of the Mayor

Lydia L. Mihalik

318 Dorney Plaza, Room 310

Findlay, OH 45840

Telephone: 419-424-7137 • Fax: 419-424-7245

www.findlayohio.com

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

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

December 3, 2018

Honorable Council Members:

I respectfully request your consideration of the proposed 2019 Budget.

Consistent with the belief that we serve this community best when we align our spending with our strategic priorities, this budget accomplishes that goal. Our approach should come as no surprise in that we have managed the budget development process very similarly over the past several years.

Operational expenses for 2018 should produce a carry forward of more than \$1 million. As anticipated, this lessens the impact to our unappropriated cash balance. Our team scrutinized budgets this year, just as we have done in the past.

Estimated income tax growth rates for 2019 range from 3.4% to 5.6%. This obviously has an impact on what the projected deficit may be. The actual income tax receipts impact our year-end totals. Therefore, we will monitor this in the coming year to make operational decisions for 2020.

With regard to our proposed budgeted expenses for 2019, we anticipate that on paper our deficit will be \$1.54 million. We expect to be able to manage this by controlling department level expenditures throughout the year.

Looking forward to 2019, I believe we have an operation that our residents can continue to be proud of. As a leadership team, utilizing input from every department, we updated our 5-year vision. Being an employer of choice and leading local government innovation that fosters an inclusive and welcoming community are all integral additions to our plan.

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



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**JIM STASCHIAK II**  
CITY AUDITOR

December 01, 2018

The Honorable Council  
Findlay, Ohio 45840

Dear Council Members:

***I am presenting you with this copy of the 2019 Permanent Operations Budget requests as presented to my department from the various elected officials. This document is intended for individual members of Council regardless of experience as an elected official. Therefore, the document also includes history and perspective for consideration on various aspects of the budget components. Is my hope you will find it informative, easily read, and a solid reference document for the 2019 fiscal year.***

It is certainly true that the General Fund and its operations are discussed the most with regard to budget matters. Other major components are Water, 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 2020, which is a significant accomplishment and should be recognized as such. It provides the opportunity for the community and its leaders to reflect on the ability of the City finances to sustain the anticipated operational needs over the next two years.

For the purposes of reporting figures for the General Fund operations it was necessary to determine a preliminary allocation of the net income tax receipts. At your committee of the whole meeting the allocation was presumed to be set at 80% General Fund, 20% CIT-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 2019 budget ordinance, the figures below would need to be changed to reflect that new allocation.

**City of Findlay 2019 Permanent Budget Package**

<b>GENERAL FUND SUMMARY</b>		<b>2019</b>	
2018	Projected Unappropriated Cash Balance	\$9,570,924	
2018	Projected Unused Department Appropriations	\$1,133,065	
2019	Estimated Revenues	\$28,406,879	
2019	TOTAL ESTIMATED RESOURCES		\$39,110,868
2019	Proposed Expenses		\$29,950,415
2019	ESTIMATED YEAR END CASH BALANCE		\$9,160,453
2019	Estimated Minimum Reserve	\$4,991,736	
2019	Estimated Year End Cash Balance in excess of minimum reserve	\$4,168,717	
2019	Proposed Capital	Not adopted	

<b>GENERAL FUND SUMMARY</b>		<b>2020</b>	
2019	Projected Unappropriated Cash Balance	\$9,160,453	
2019	Projected Unused Department Appropriations	Not estimated	
2020	Estimated Revenues	\$28,982,375	
2020	TOTAL ESTIMATED RESOURCES		\$38,142,828
2020	Proposed Expenses		\$31,018,321
2020	ESTIMATED YEAR END CASH BALANCE *excludes unused department appropriations in prior year		\$7,124,507 *
2020	Estimated Minimum Reserve	\$5,169,720	
2020	Estimated Year End Cash Balance in excess of minimum reserve	\$1,954,787	
2020	Proposed Capital	Not adopted	

The estimated beginning cash balance for 2019 is \$10.7MM. It shows that the City's General Fund cash position is projected to be approximately \$1.7MM lower than it was at January 1, for yearend 2018. Since 2012, on average the General Fund departments have returned \$2.1 MM in unused appropriations. For 2018 approximately \$449,700 of the projected \$1.1MM carry forward is attributable to continued savings in health coverage costs. The 2019 budget year is presented in full detail later in this document. The 2020 budget year is presented here in summary form.

## City of Findlay 2019 Permanent Budget Package

The City continues to maintain a strong cash position in the General Fund and is projected to end the year with \$9.2MM which is more than \$4.1MM **beyond** its cash reserve policy in 2019. For 2020 the yearend balance continues to be reduced to \$7.1MM this does not take into account the unused appropriations returned by the departments at the end of the year which is estimated at \$1.1MM for 2018 and not estimated for 2019.

Although this budget is not balanced under strict definition of the term for 2019, the City is in a very strong cash position to offset this 5.4% difference between projected expenses and revenues. 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 and the 2018 budget may come in balanced.

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 2019.

Respectfully submitted,



Jim Staschiak II  
City Auditor

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### □ 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. The administration has significantly expanded the department level information available to the Council and community by summarizing each department and listing the key performance indicators. Council meets on the first and third Tuesdays each month in Council chambers on the first floor of the City Municipal Building.

Council receives financial updates from the City Auditor's office on a regular basis including monthly reports as part of the council meeting record. Generally four Committee of the Whole meetings are held annually for review of debt, mid-year financials, pre-budget, and budget meetings. These meetings have been recognized by the bond rating agencies as an important part of Findlay's financial management process.

Council created a formal strategic planning committee in 2018 which could provide the opportunity to vet community initiatives through the budget process. The main function of this Strategic Planning Committee will be to keep and maintain the long term strategic plan for the City. The committee is discussion creating a 5-year strategic plan including a 5-year operations forecast. The committee meets on a semi-regular monthly date with additional meetings as needed. Many Council members have expressed the desire to hold community ward meetings, this topic has been discussed to some extent by the committee.

In 2018 significant effort is being put into a review of Council Rules; the outcome of which is yet to be seen. It is potentially a significant rewrite to the council meeting rules and is attracting attention from various members of the community. It is likely they will be considered for adoption at the beginning of 2019 calendar year.

Generally speaking, Council continues to want to spend more on the capital improvements than was spent through the recession 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. This administration has worked hard since 2012 to focus on a balanced approach to spending and capital investment. An increase in the allocation of 1% per year was proposed by the administration and Council has agreed with that philosophy. 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 2019.

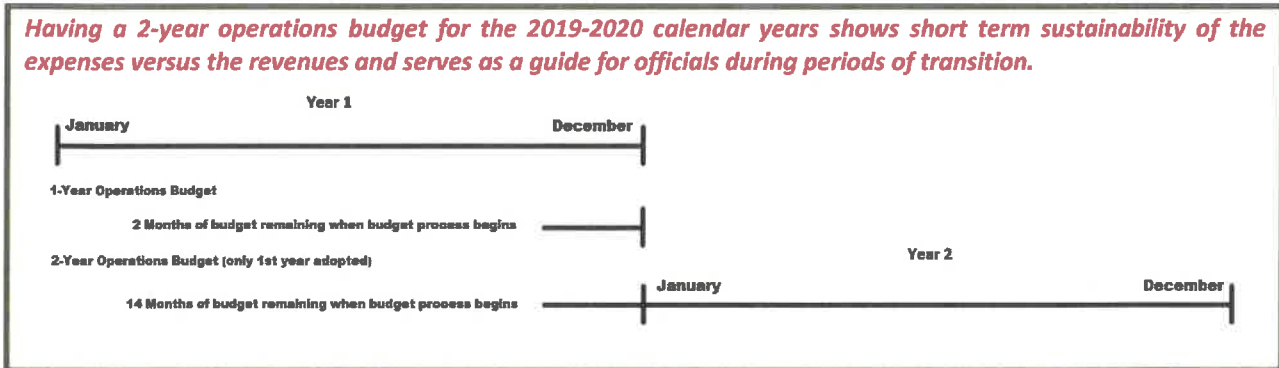
Traditionally, Council meets in December of each year to review the budget proposals for the following year and adopts a full budget the first meeting of the budget calendar year. Subsequent appropriations and fund transfers occur throughout the year, typically after being vetted through one or more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

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



**Auditor Staschiak** continues work with the administration and Council on the goal of improving long-term financial data available for our elected officials and their appointees. Significant progress has been made on this goal which was reinforced by the State Auditor’s Performance Audit report findings in 2012. 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 2020.

*Having a 2-year operations budget for the 2019-2020 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 was 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.* Although this is a historical example, it is pertinent to understand history as Council makes decisions that could have a long lasting future impact. Having a 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.

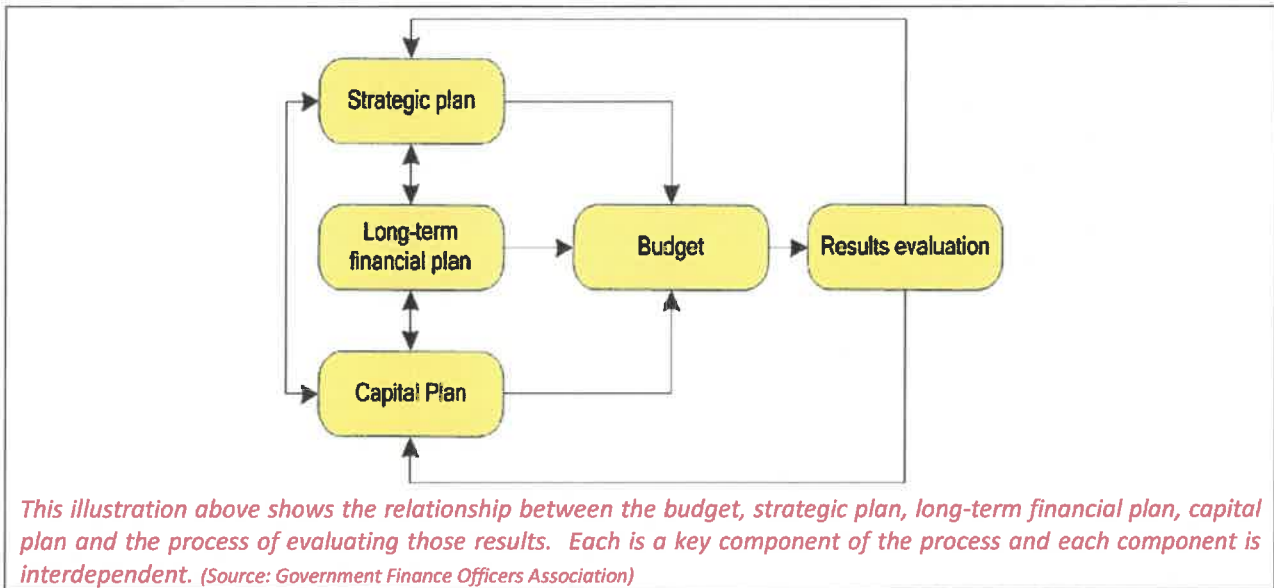
Auditor Staschiak’s goal to enhance the City’s ability to plan strategically over the long term is supported by a set of objectives that provide the needed information for a ‘Best Practices’ approach to municipal budgeting. Some of the significant objectives include:

- 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 contingency planning for sudden loss of revenue, unexpected circumstances and events.
- 2-Year Operations Budget – Is the basis for understanding short term impact of operational changes and anticipated costs over multiple years. It clarifies the City’s long term operational approach for expense projection purposes. It also is a valuable planning tool for all department

## City of Findlay 2019 Permanent Budget Package

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 for debt planning.
- Long Term Debt Plan – this can be completed after a full administrative review of the 5-Year Operations Forecast and 5-Year Capital Plan. It is needed for cash and financial resource management 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 a standing committee but has not yet completed a plan and process.*



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

□ Short Term Factors in Budget Development

**General Economic Influences:** Overall the economy is having a positive influence on the City and its budget. Certainly the City of Findlay continues to benefit from a strong economy on all levels. That being stated, it is time to prepare for the downturn or recession that will eventually happen. City Council's appropriations and strategic planning committees should work closely with the administration to prepare contingency plans in order to minimize operational funding issues, capital improvements, and equipment needs during an economic downturn.

In 2018 the City took a first step toward that eventuality by proposing to move \$1MM into the Severance Payout Reserve Fund from the City's General Fund. The known cost of these retirements is approximately \$2MM at this time. The Severance Payout Reserve Fund was created by the City in 2010 to hold a significant portion of the retirement payout obligations the City will incur should individuals who are known to be eligible to retire do so.

Rising interest rates have had a positive benefit on the City's return on its cash and investments. The administration has openly stated, as part of its 2016 public bond issuance, it has no intention of acquiring debt in the next few years. The City did not issue new debt during the most favorable period of the market cycle and the City has reduced its debt obligations significantly through restructuring several of its bond issues and its annual principal payments.

The local labor market and wage pressures have been recognized as a growing potential cost and this budget has been created with a propose 2.25% wage increase across the board for union and non-union employees. This is slightly above the 2% increase passed by Council in 2018.

**Revenues:** Gross Income tax projections have been projected to grow 3.54% in 2019. In 2019 the City will experience the results of the new Federal Tax laws on the business revenues. Currently, the City is properly reserved with a 2019 projected ending cash balance of \$10.2MM. Income tax receipts will be monitored closely and reported regularly.

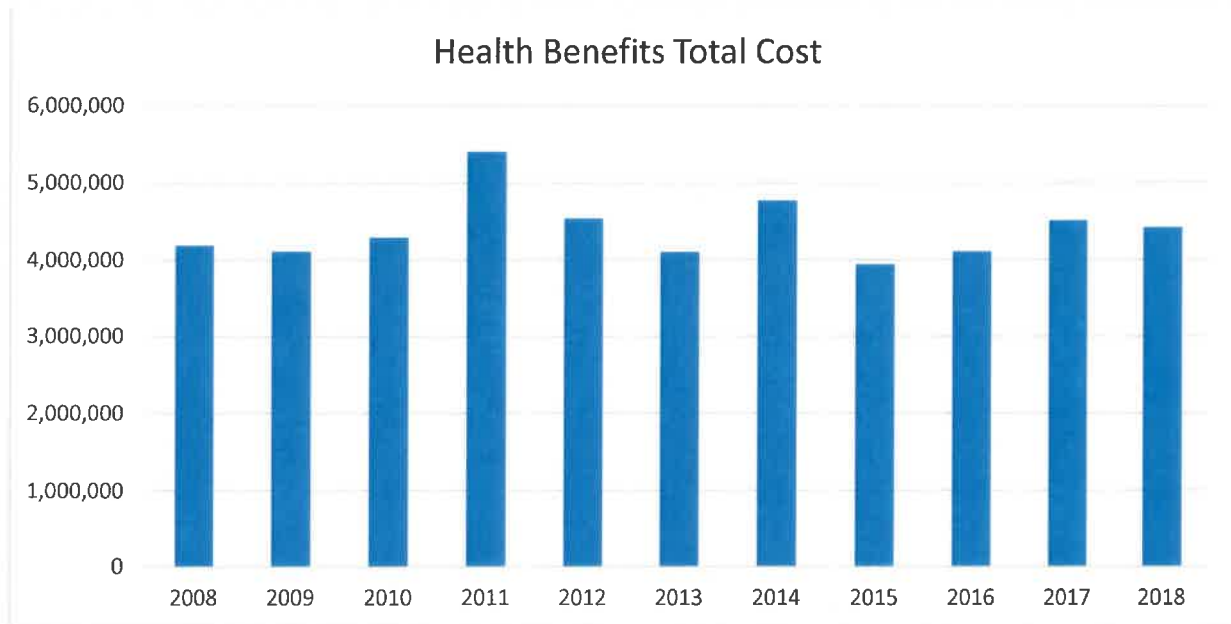
The allocation of net income tax receipts for 2019 and 2020 has been presumed to be 80% to the General Fund and 20% to the CIT-Capital Improvements Restricted Account for this presentation. Council can choose to alter this allocation by passing a new allocation ordinance.

The 2013 budget saw a large windfall into the CIT-Capital Improvements Restricted Account, resulting from a deferral of a large amount of business tax receipts and additional funds were transferred from the General Fund in 2013, 2015, 2016, and 2017. The City began 2018 with a well-funded capital account and revenues of \$4.9 million are anticipated in 2019.

It is also notable that Interest income and hotel/motel tax receipts continue to grow as benefits from the improved economy.

## City of Findlay 2019 Permanent Budget Package

**State of Ohio:** The State eliminated their intergovernmental funds paid directly 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. Intergovernmental funds was a topic in the 2018 elections and it is worth monitoring how the newly elected officials view these funds.



**Health Insurance:** The number of employees covered has grown from 287 in 2016 to an estimated 297 for 2019. The City has been able to control costs with the additional contracts included, 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, creating a long-term wellness program and allowing for management to speak directly to employee representatives. The benefit plan has shown itself to be a key component to retaining and attracting quality employees to the City.

Health insurance costs for the City are projected to remain stable in 2019; in 2014 thru 2017 actual costs were significantly below the original allocated budget. In 2018, the costs also appear to be under budget. A recommended reserve, including a cost for claims run out which has been actuarially established, is approximately \$800,000 for 2019, this figure does not include reserves needed for cash flow which increases the reserves needed to \$1.5MM.

It is noted here that although the coverage costs are significantly below other cities, cost volatility is a threat due to the relatively small pool of contracts in place. Due to strong reserves the City has been able to budget the minimum amount projected for expected costs which ranges between \$4.5MM-\$5.5MM.

□ **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 2013-2017 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 2019 and the budget projections reflect this.

Labor and housing markets have become important areas of focus. Recent efforts are also focusing on workforce initiatives to make sure there is a pool of people available and qualified to fill vacancies throughout the various sectors of the local economy. The initiative is called 'Raise the Bar'. 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. This commitment would end in 2020. City wide support of private sector initiatives such as Cooper Tires 'Students at Manufacturing Day' events is also a part of a continual process to develop a workforce to meet the long term needs of our business community.

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 over a period of 20 years, due to expansions, and the City will benefit from the new hiring in Findlay. Additionally, it gives the administration authority to negotiate individual abatements. These abatements (development agreements) are used to have the corporations use abated taxes to pay for infrastructure. In one case, a new industrial park was developed without significant City funding for the infrastructures. Another case resulted in Main Street projects and other improvements. In essence the CRA trades

## City of Findlay 2019 Permanent Budget Package

several years of real estate tax abatement as an incentive to locate or make very large real estate improvements upon a property. The City hopes in exchange for the abatement companies will locate new jobs within the community, thus directly benefiting from increased income tax receipts. This City also hopes to incentivize improvements in older neighborhoods.

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

**Potential Combination of City and County Dispatch Services:** In 2012 the State Auditor completed a Performance Audit contracted for by the City of Findlay. In that report it was stated the City could save \$225,400 the first year and \$298,200 annually thereafter in 2012 dollars. It was reported in the Courier newspaper in November 2017 the City and County are discussing aspects of a merger; however, the administration has stated they do not see it happening in the near future. There are differing opinions regarding this topic. As a positive note the City and County are implementing a combined Tyler System software platform for dispatch services so both entities are on a common platform. It is targeted to be online sometime in 2019.

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

**Local State of Ohio Income Tax Review:** 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 receipted 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. In recent years, 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. The suit is currently going through the appeal process. It is yet to be seen how the State

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will view this topic with the change in Governor and other state officials beginning January 2019.

**Full Capital Analysis including but not limited to Water lines, Sewer lines, Storm lines, and Streets Conditions:** On October 29, 2015 Service-Safety Director Schmelzer wrote to council "... in the West Park area, it was found that the existing waterlines were leaking and are in even worse condition than expected." The City has made significant progress in doing a thorough analysis of our streets and water infrastructure with the completion of data gathering in 2018. The administration took steps in 2012 to begin to methodically approach asset management. Beginning with the GIS system and records, the system inventory was checked and electronically mapped. The administration has worked with the sewer department on a program to video inventory the condition of sanitary sewers and storm sewers. In 2015, a project was started to develop a working pressure model of the water distribution system. This allows for proper design of waterline size and connection points. In 2016, the administration worked with Council on developing a scope for pavement study which will be available for capital planning in 2017. In 2017, the administration is planning on a study of the water system. This will now include study of plastic pipe, a transition that the current administration made to increase water quality and decrease maintenance costs into the future. 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. The process of inspecting and verifying aspects of the data is part of the next step to move these initiatives forward.

City Council, through its Strategic Planning Committee could now begin the process of creating a plan relating all four of these components (water, sewer, storm, streets) into a cohesive long term part of the City's capital planning. Today, there are several engineering firms specializing in this process and developing an asset management system can be done efficiently. It would be extremely beneficial for the results of the analysis that has been completed so far, to be shared with the elected officials as part of continued transparency initiatives taken on by the City.

The City of Findlay is in a very unique situation with regard to its debt and cash position across the General Fund, Water Fund and WPC (Sewer) Fund. When considering investing dollars the City should give full consideration to the long term city wide strategic goals as they are established for these funds. The administration and City Council have an opportunity to ensure long-term financial stability for years to come. Forming of the new Strategic Planning Committee was timely and its role in these efforts could have significant impact on the entire community.

**Cash Management:** Regularly evaluating business opportunity costs based on approaches in the day to day business is a sound practice. 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. This has changed how money that was not typically appropriated so quickly is invested. It has been estimated the interest income lost annually from a combination of current cash management practices and an

## City of Findlay 2019 Permanent Budget Package

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.

***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. It was reported to Council in October of 2018 that an excess of \$2.2MM of estimated payments have not been collected.

The practice has been reviewed by several audit firms and found to be questionable. It has 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. The administration has stated it will stop the practice if Council adopts a policy not allowing it. 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. The steps being taken with regard to a full analysis of these systems will go a long way toward addressing the matter. Income tax rates, water and sewer rates, and historically high cash balances risk confusing the community as to the health of the City's finances. Preventing this confusion can be accomplished through presentation of a longer term forecast showing the relationship between the long-term operational and capital needs and the impact of those costs on the cash balance. This longer term look should incorporate aspects of community wide long term strategic planning as recommended by the Government Finance Officers Association.

***Review of User Fees and Other Revenues:*** The Administration has stated that there will be no notable changes in receipts from user fees, fines, operational fees, service charges, reimbursements, etc. The revenues for 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 for analyzing these various fees including a review with City Council. A policy could be developed by and adopted by Council to ensure a methodical regular review is performed.

***Long term needs for office space:*** During the 2015 planning process it was openly acknowledged that, in a few years, the City will be short needed space for the courts and possibly for the police department. Since then, the municipal building has undergone a renovation to accommodate the Court, and centralize 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



## City of Findlay 2019 Permanent Budget Package

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 or other administrative space for general use by City departments. Generally, property owned by the City should not be disposed of without a full long term assessment of the City's needs for space and certainly not for less than the amount that was invested in it by the City without strong justification and community input. There are differing opinions on this and the public has taken an interest in the topic this year.

**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 launched in 2016 as a full view into the City's revenues, expenditures, and payroll. Adding this component to the abundant financial information already available on the City Auditor's webpage, follows the recommendations of the Governor Kasich 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 expense data are also displayed on other websites such as the State Treasurer's 'Ohio Checkbook' program. The City Auditor's transparency 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 by a consultant in 2018 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 2018 including water and sewer considerations. When needed, best practices suggest that regular small rate increases are preferable to random large ones. When the 2019 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 2019. Currently both funds have extremely large unappropriated balances and consideration should be given to what the target amounts for the balances should be as part of a strategic planning process.

**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.



**STRUCTURE & PROCESS**

FINANCIAL SUMMARIES

CAPITAL & DEBT

REVENUES

EXPENSES

STRATEGIC PLANNING

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

□ **2019 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)

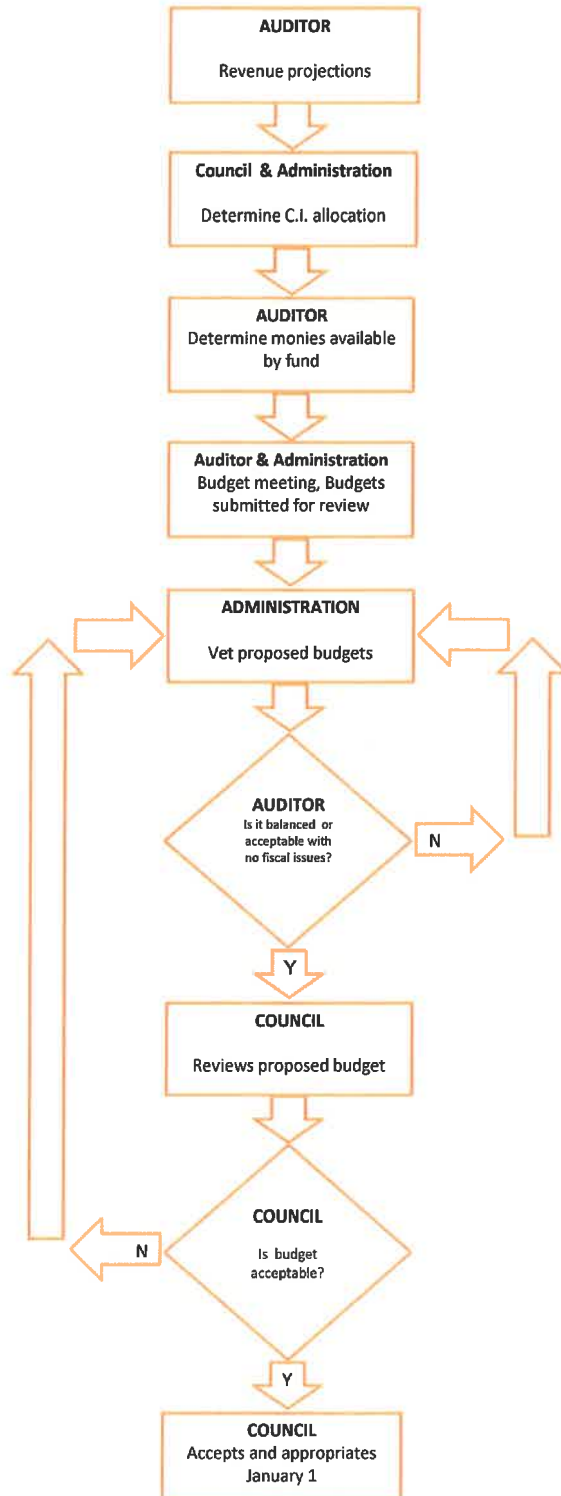
City of Findlay Budget Process (Chart follows)

City of Findlay Budget Administrative Change Process (Chart follows)

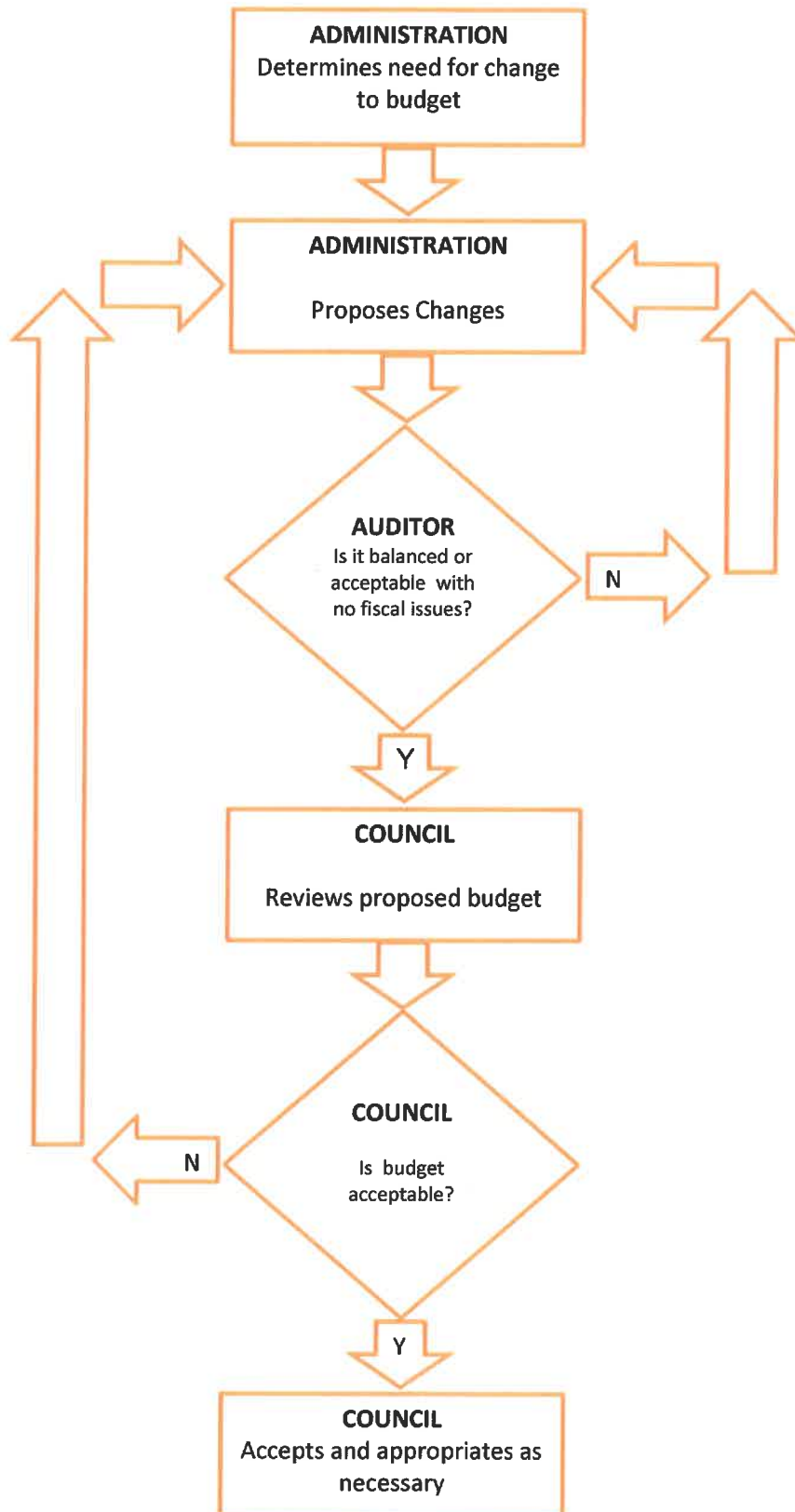
City of Findlay Ongoing Budget Review Process (Chart follows)

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

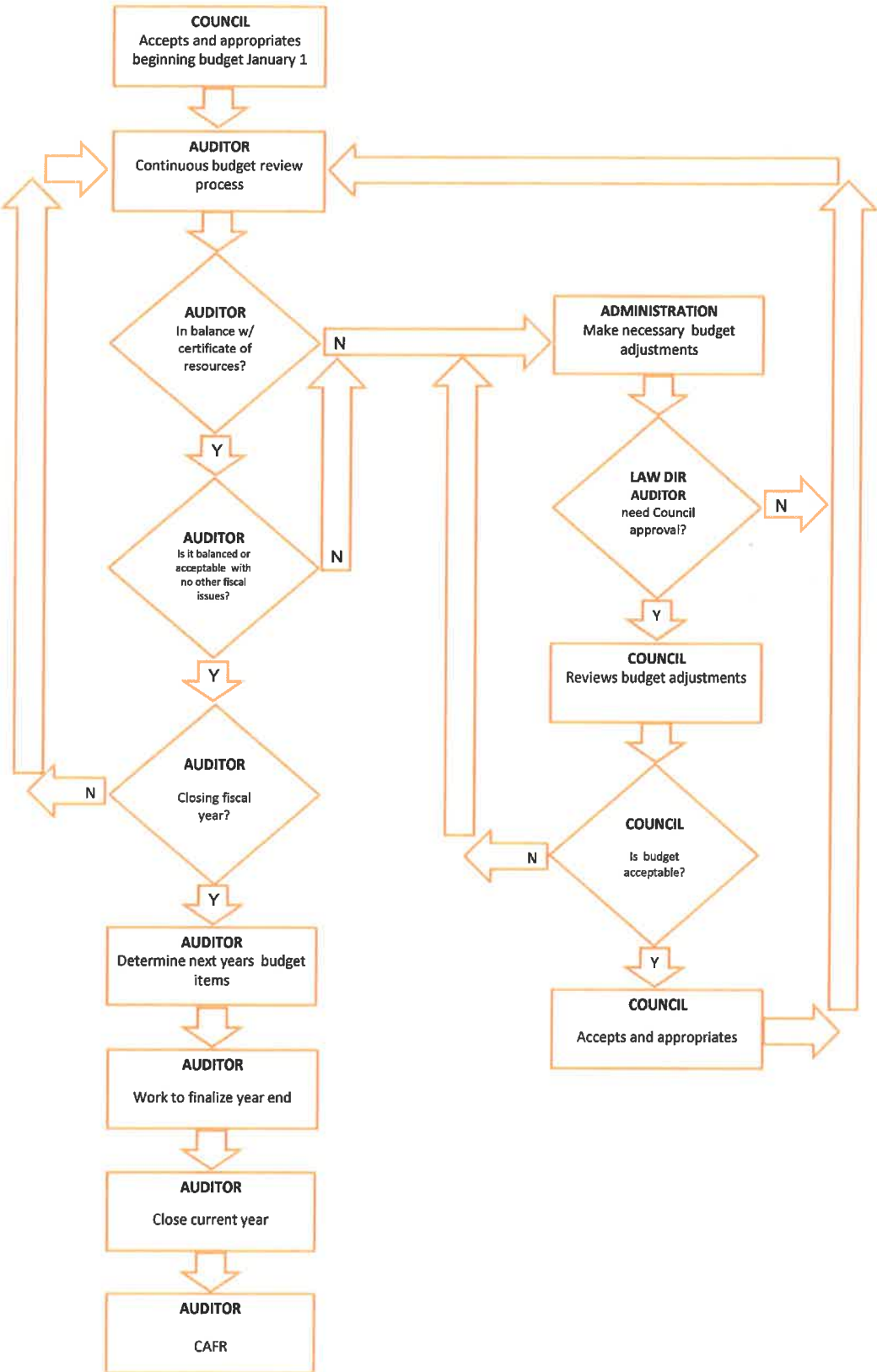
# CITY OF FINDLAY BUDGET PROCESS



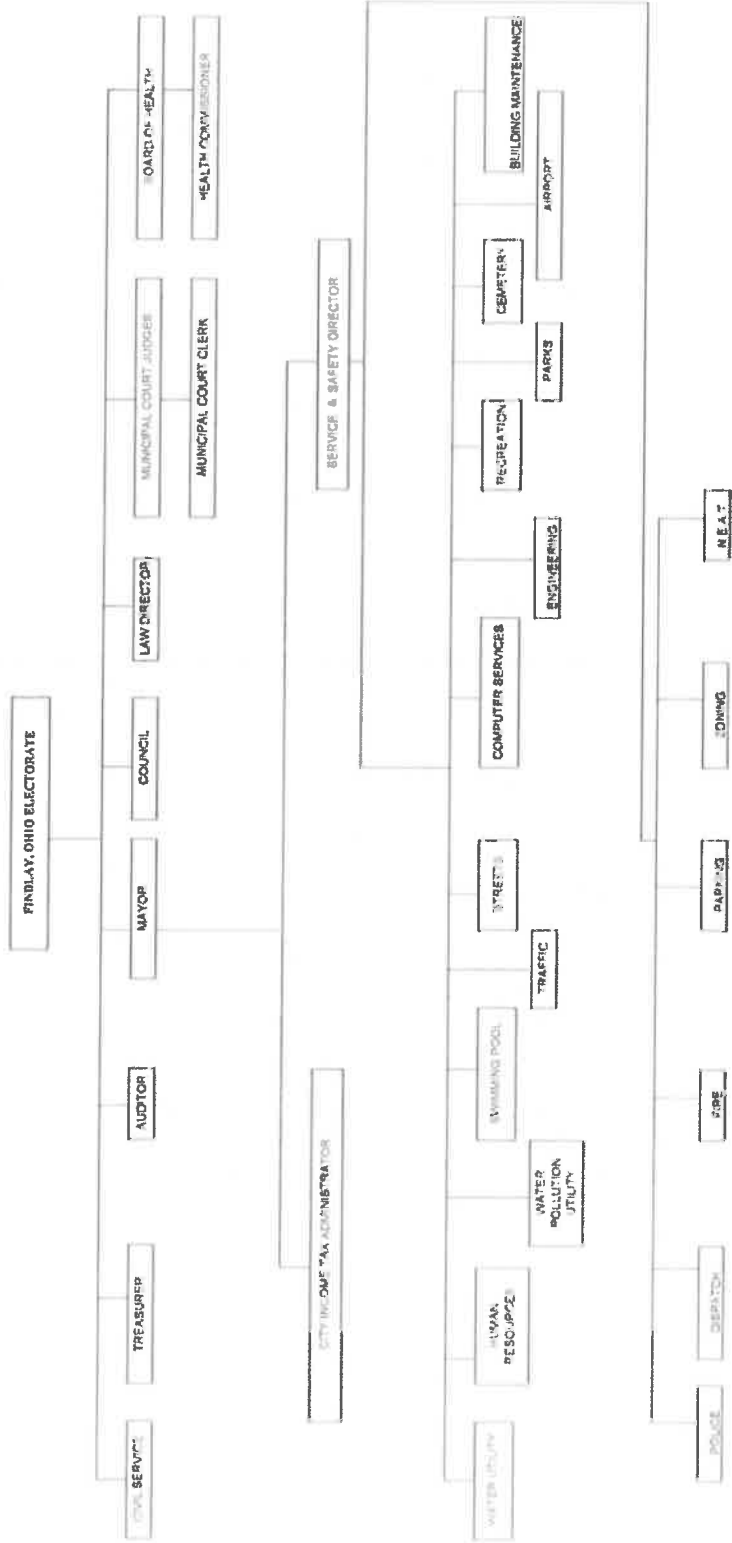
**CITY OF FINDLAY**  
**BUDGET ADMINISTRATIVE CHANGE PROCESS**



# CITY OF FINDLAY ONGOING BUDGET REVIEW PROCESS



CITY OF FINDLAY, OHIO  
ORGANIZATIONAL CHART



STRUCTURE & PROCESS

**FINANCIAL SUMMARIES**

CAPITAL & DEBT

REVENUES

EXPENSES

STRATEGIC PLANNING

## FINANCIAL SUMMARIES

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

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

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

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

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 2019 for this presentation. Annually, Council considers the allocation amounts and adopts the final allocation as part of the passage of the income tax and budget Ordinances if there is a change in the percentage.

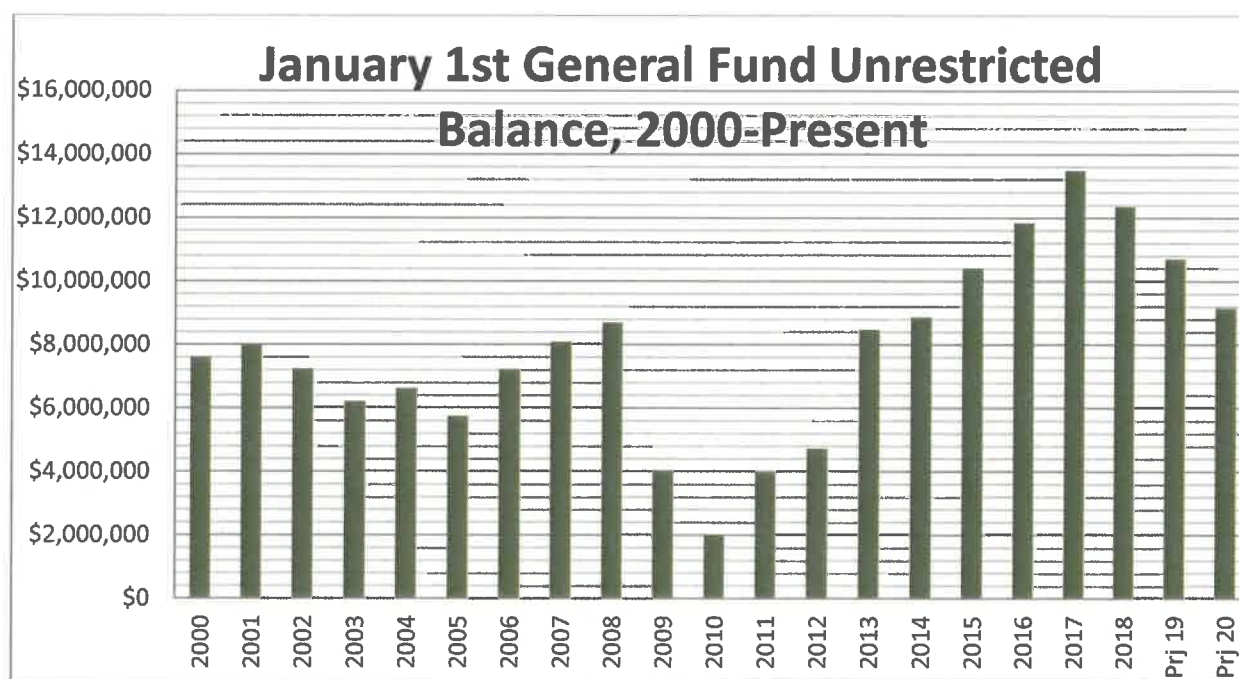
The establishment of proper reserves across major funds is the primary tool the City has for dealing with volatility of revenue sources and expenses. Currently the most significant challenge for the City Auditor to estimate revenues is the City's rule allowing the practice of deferring estimated business income tax payments (waiving estimated payment filing) for select businesses and individuals. The impact of the federal tax law changes is also yet to be seen.

**General Fund receipts for 2018 are projected to end the year at \$28.5MM as of 11/29/18. General Fund receipts for 2019 are projected to be \$28.4MM as of 11/29/18.** This reflects a projected amount \$100,000 lower (0.4%) in 2019 compared to 2018. Income tax is projected to be 69.8% of the total General Fund revenues for 2019 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 2019 Permanent Budget Package

**Cash Carry-Forward:** In 2018 Findlay reduced its beginning year unrestricted cash balance primarily due to a large transfer for capital improvements. The balance will also be reduced by a \$1MM set aside for severance payout liability due to potential retirements. Budget projections show 2018 may be the second consecutive actual deficit 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 \$1.1MM as unused 2018 appropriations to the General Fund through this budget creation process.

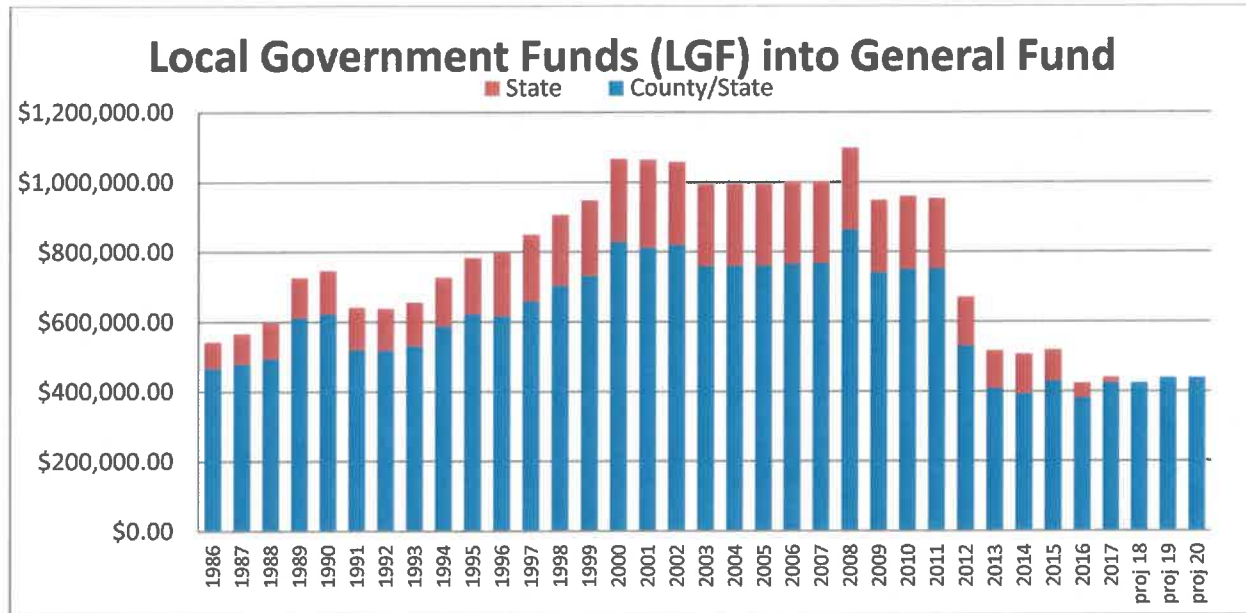


**The City is projected to begin 2019 with \$10.7MM cash carry forward prior to adoption of the 2019 budget. This is in excess of the best practices minimum recommendation by \$4.2MM and does not include the additional cash in the \$1MM rainy day restricted account.**

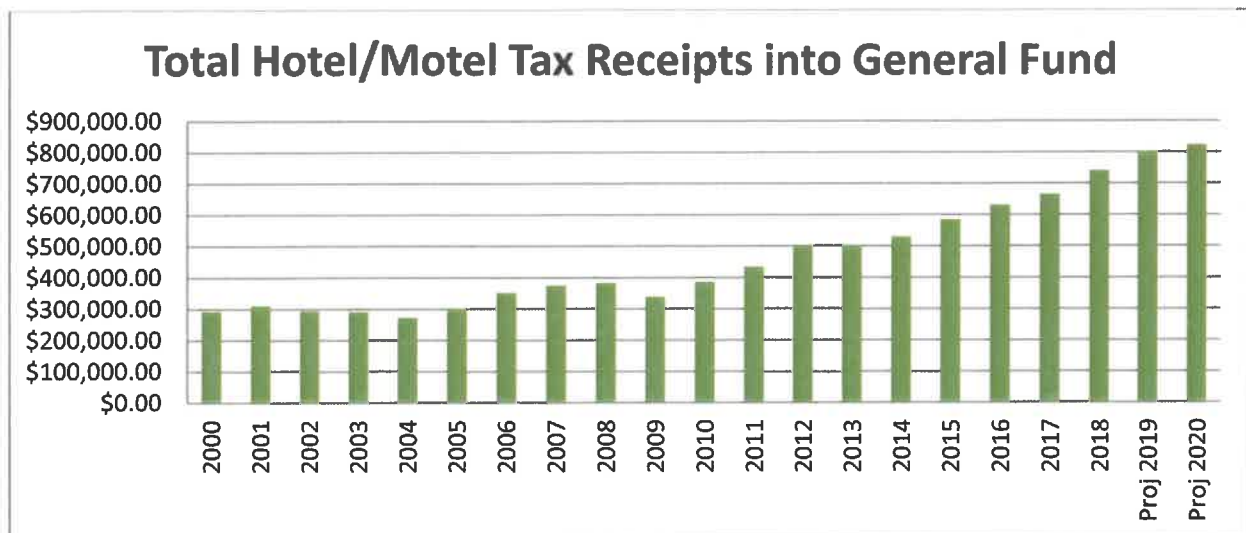
Best practices in budgeting state no less than 2 months in unrestricted balance is a minimum level of funds to mitigate risk for unanticipated revenue shortfalls and unusual operational expense increases. (i.e. windstorms, flood, winter storms, etc.) Two months of expenditures amount to about \$5.0MM. Resolution 002-2014 sets the Minimum Reserve Balance for the General Fund to 16.7% of GF expenses for 2019. So, the City will begin 2018 with \$11.7MM and is projected to end 2018 with \$10.2MM 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.

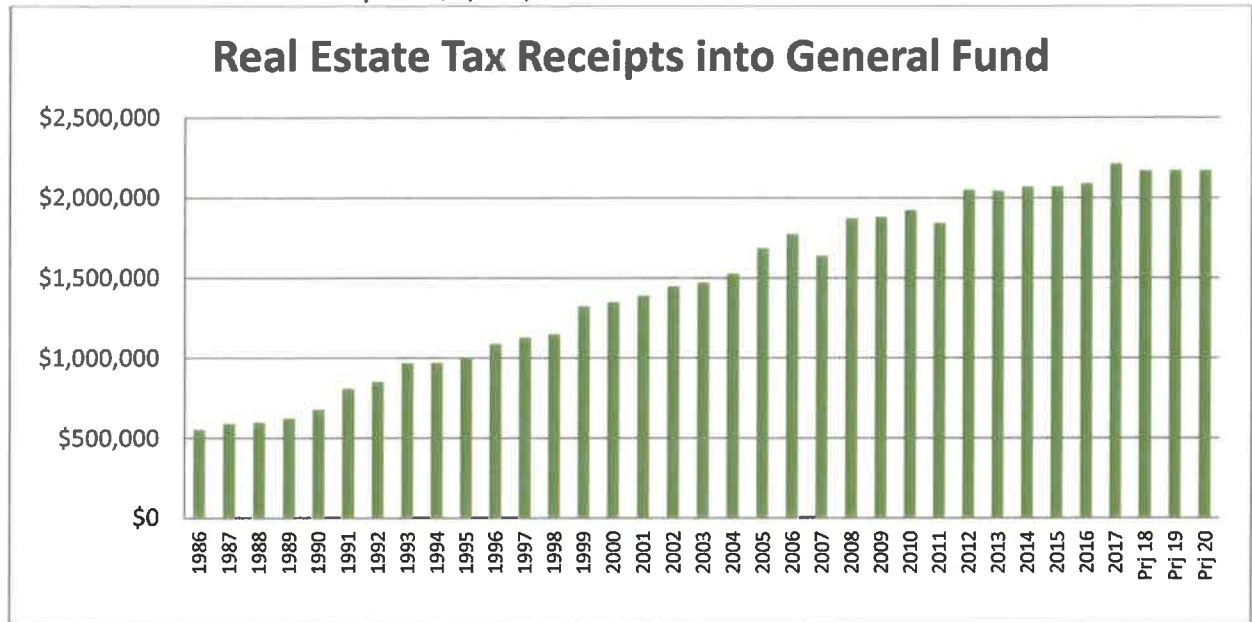
**State Reimbursement of Local Government Funds (LGF)** During the Great Depression of the 1930's when property tax delinquencies were high, the Ohio Constitution was amended to reduce un-voted property tax millage, and the state's first sales tax was passed. LGF was established at the same time. One 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 2019 projection is \$424,280 for the City.



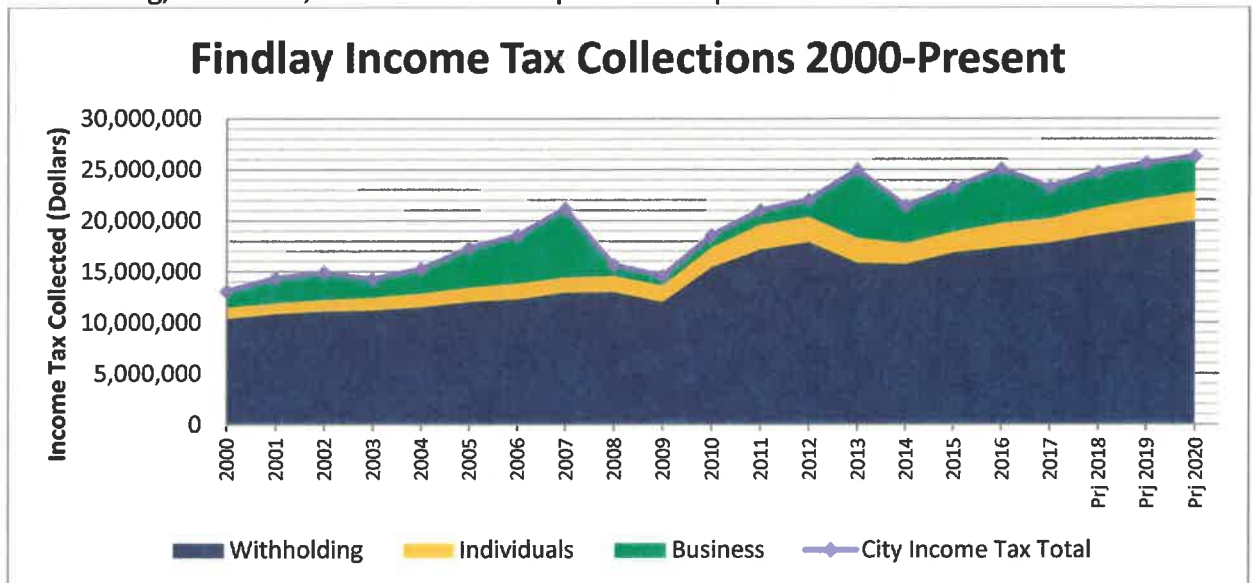
**Hotel / Motel Tax receipts** benefit from three notable items. First, we may see slight increases due to increased daily demand. Second, any increase in rental rates that are not offset by lower demand accrues benefit to the City's receipts. Finally, the third area of significant change is attributed to the building of a new hotel adding to the number of available rooms to let. For 2019 **gross** revenue of \$800,000 has been projected.



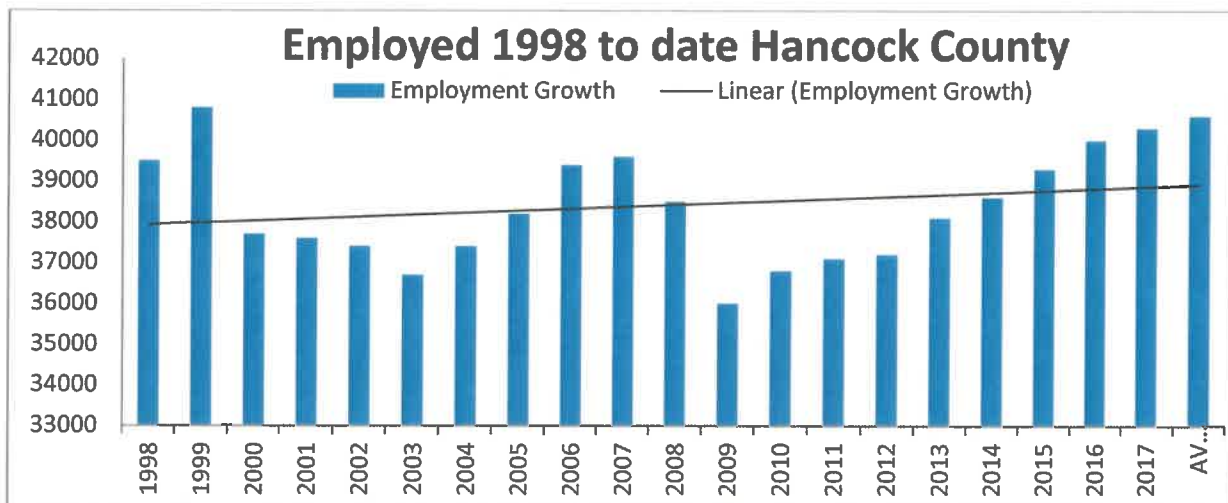
**Real Estate Tax Receipts** growth has leveled off in recent years due to housing market factors and re-valuation of property in Hancock County. The County Auditor has stated filings protesting re-valuations were up significantly in 2017 and the City saw additional reductions. Real Estate re-valuations 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 2019 receipts is \$2,171,471.



**City Income Tax Collections** are projected at \$25,647,000 (an increase over 2018). Growth is likely in withholding, individual and potentially business receipts, exclusive of windfalls, due to continued improvement in the local economy. The 1% income tax has grown an average of 3.8% per year, over the last 4 years, when adjusted for windfalls. The impact of the 2018 tax law changes on the business receipts is yet to be seen. 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 approximately 75% 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 of 1999 was exceeded in 2018. We also know from the census that the population of Findlay is growing; however, the participation rate has not changed significantly. It also seems we have fewer withholders as a percentage of population; i.e. fewer people supporting greater expenses as compared to the 1990s and 2006-2007.



Income tax receipts are the largest component at approximately 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 totals \$2.2MM as of October 2018. It is shown on the ‘Findlay Income Tax Collections 2000 - Present’ graph, that the receipts were a larger component of the tax collections as a whole, even prior to the boom beginning in 2005. The business component averaged 15.1% of collections from 2000-2005, for the period of 2008-2012 it averaged only 6.7% of collections. In 2018 it is projected to be approximately 13.6% of collections the total income tax collections. The impact of the new federal tax laws on this figure are unknown at this time.

**The individual component of the income tax receipts** has been a steadfast performer since the year 2000, averaging 9.6% of income tax receipts.

## City of Findlay 2019 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 \$24,770,000 for 2018, \$25,647,000 for 2019, and \$26,335,000 for 2020.

**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 2019 and 2020 have been projected as unchanged based on these statements.

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

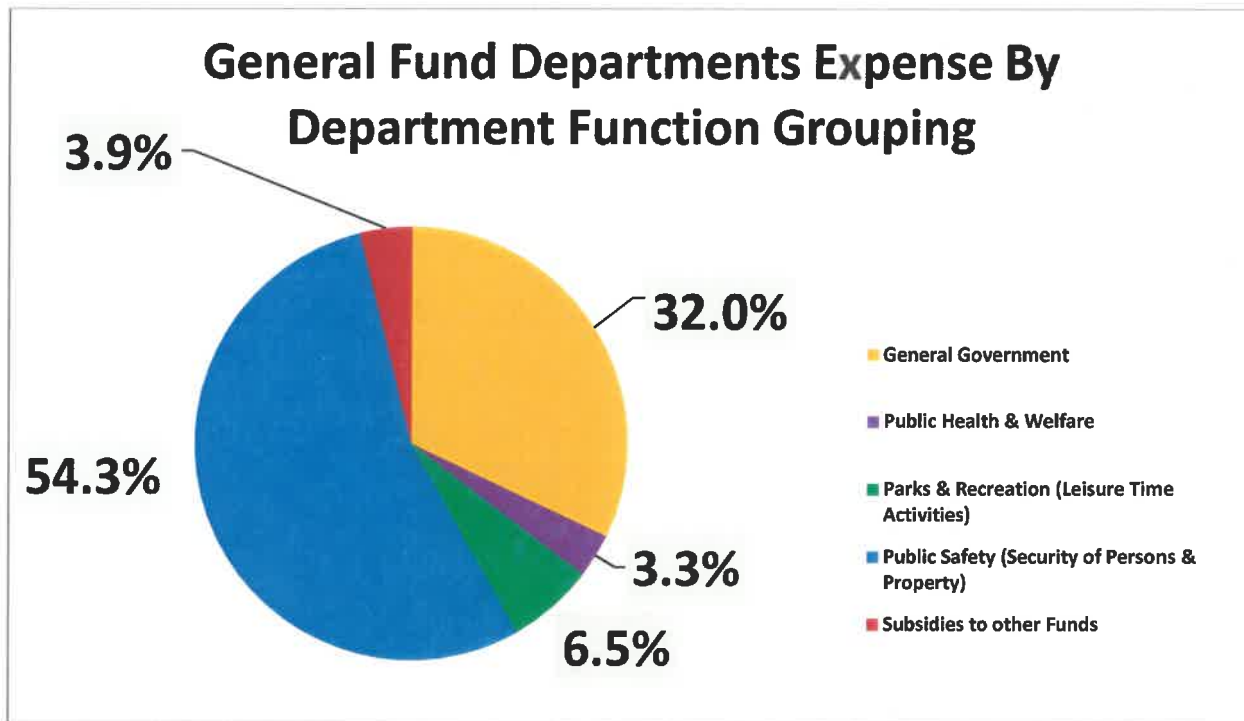
**Grants** have not been budgeted for as additional revenue in this document. The Government Finance Officers Association has established a best practice regarding establishing a Grants Administration Oversight Committee. Best practices state all grants should be vetted prior to application and acceptance with a thorough financial review including impact analysis on a long-term forecast, to provide a full understanding of the obligation created during the life of the grant and beyond. Once a grant is awarded and accepted by the City, the revenue is adjusted and becomes part of the revised revenue budget in that year.

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

City of Findlay 2019 Permanent Budget Package

□ Expense Budget for the General Fund as Proposed totals \$31,180,637 for 2019 including subsidies and can be summarized by the general functions performed. The following chart illustrates the breakdown:

General Government	\$9,979,950
Public Health & Welfare	\$1,025,306
Leisure Time Activities	\$2,016,076
Security of Persons & Property	\$16,929,083
Subsidies	\$1,230,222

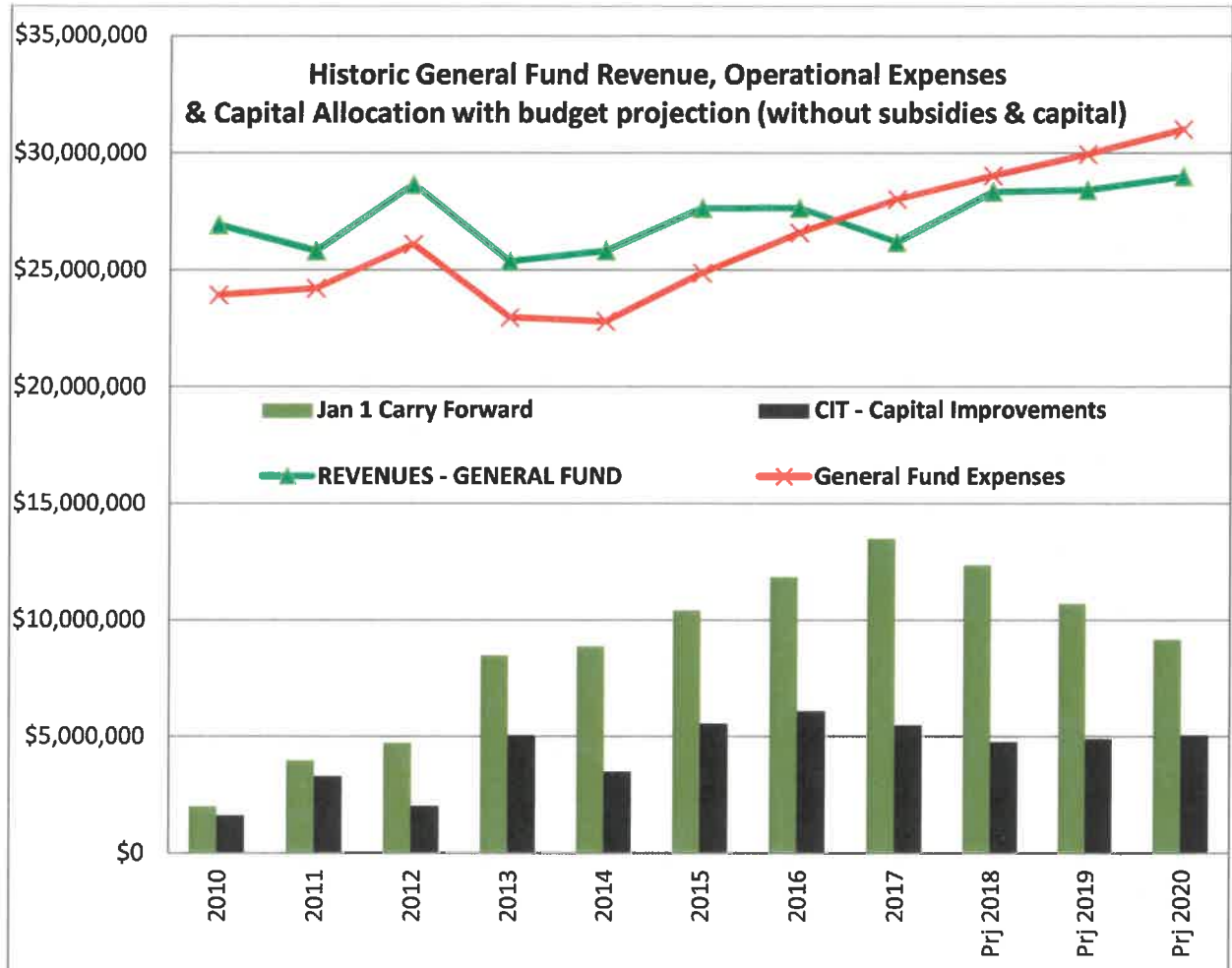


**General Government** includes departments: Council, Mayor, Auditor, Treasurer, Law Director, Municipal Court, Civil Service, Computer Services, General Expense, Human Resources, Service Director, Engineering, and Public Building

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

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

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

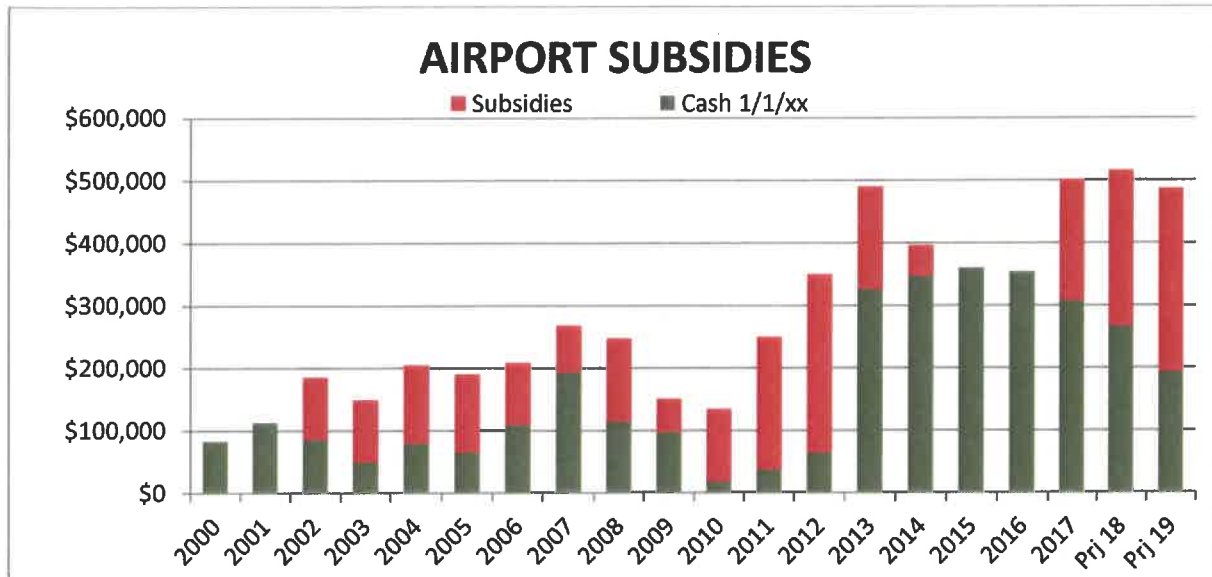


**City Expenses Relative to Revenues:** The City had the first operational deficit since the Great Recession in 2017. The graph above shows each year from 2010-2016, the General Fund actual revenue has exceeded the actual expenses. Generally, the City has had good success in controlling its operational expenses relative to income.

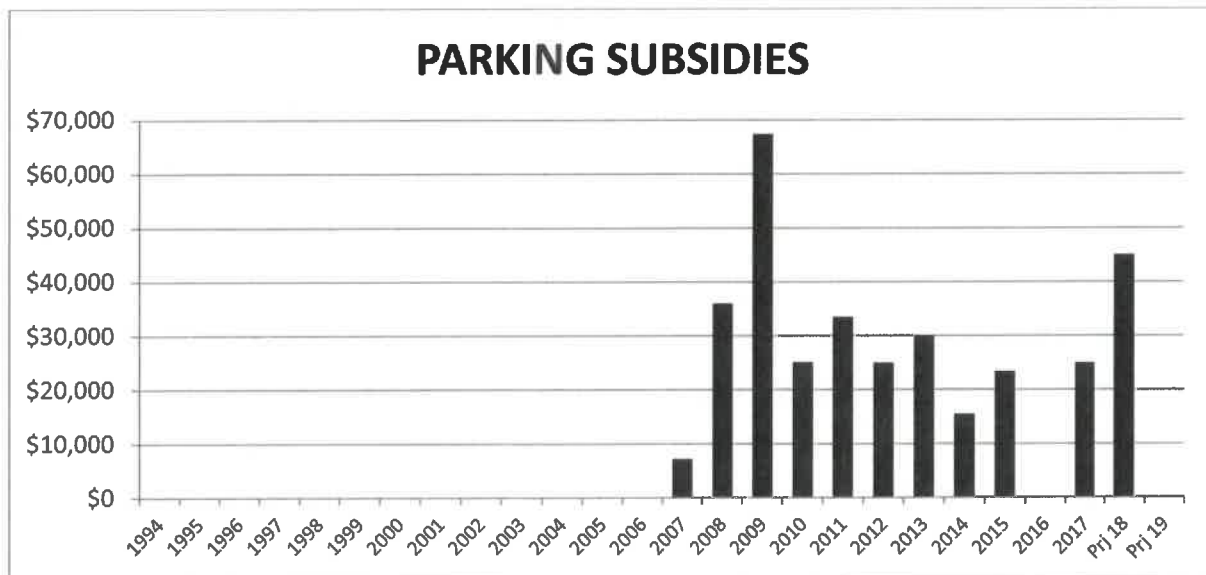
Currently the 2017 actual expenditures and the 2018-2020 budgeted figures show deficit budgets. The current year's outcome will be known in just a few weeks; however, the projected trend clearly shows a continuing gap with expenses exceeding revenues from a budget perspective.

The graph above shows the direct correlation between General Fund Revenue, January 1 Cash Balance, and the allocation to the Capital Improvements Restricted account. During the recession, City Council intentionally reduced the CIT-Capital Improvements Restricted Account allocation from the income tax to prevent a shortfall in operations funds. The strategy was successful in light of the fact it was only used for a short period of time; however, the City has spent several years recovering from that shortage of capital funding availability. There is not a contingency plan in place today for a shortfall in revenue or other unexpected large expenditure event.

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



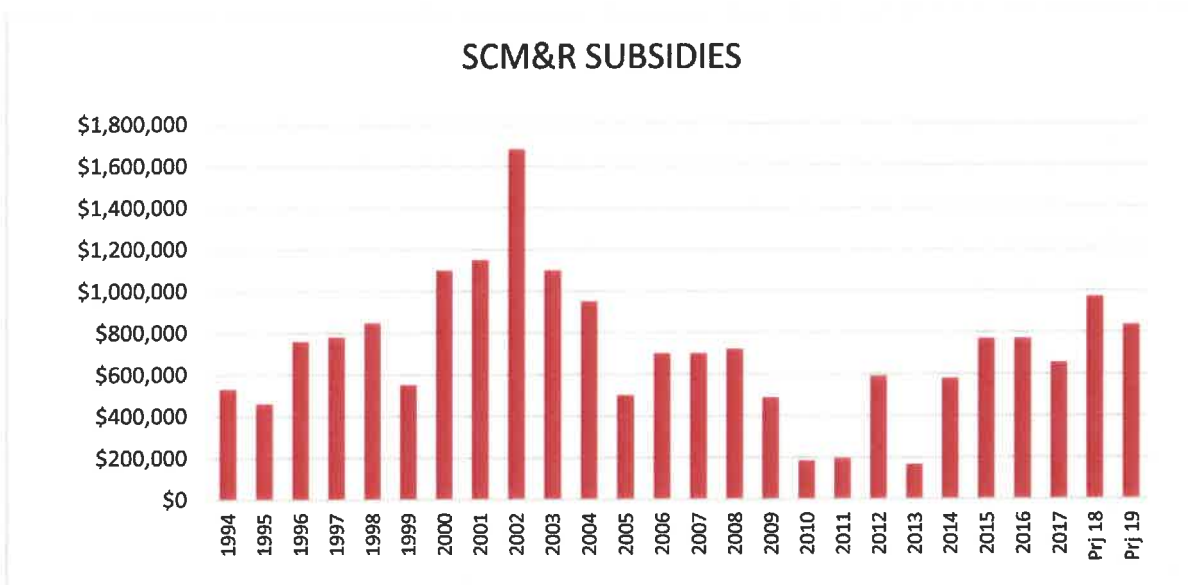
**AIRPORT (Enterprise Fund)** Debt service ended in 2012 freeing up more cash for operations. Prior to 2002 airport had proportionately more jet fuel sales due to more corporate jets onsite. No subsidy was required in 2015 or 2016; however, a \$293,000 subsidy is being budgeted for 2019.



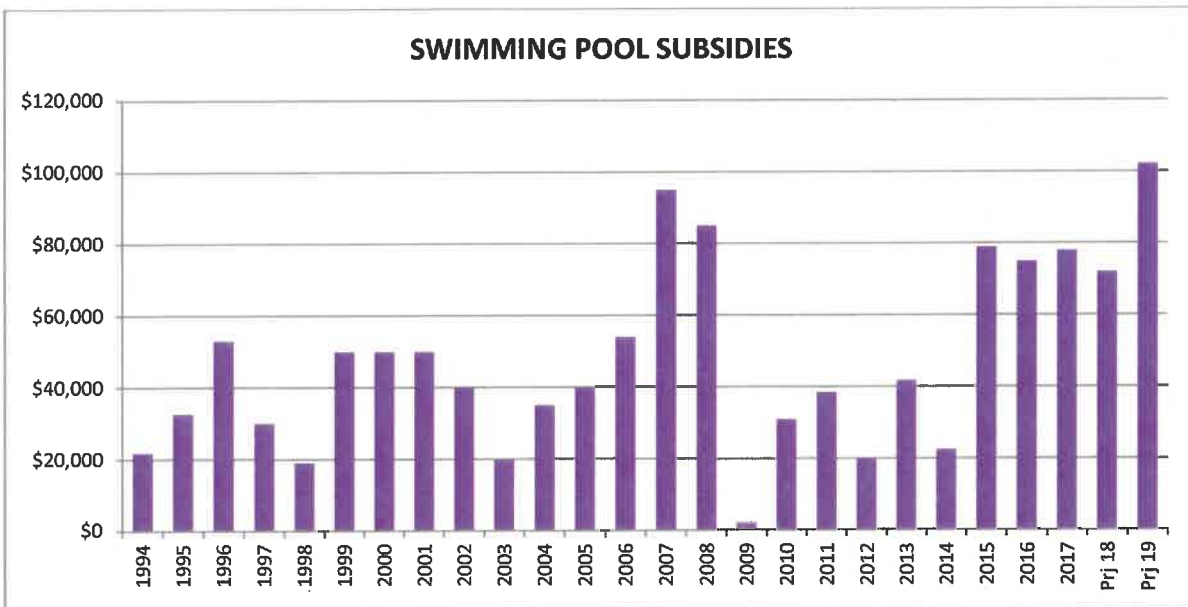
**PARKING (Enterprise Fund)** A significant change was implemented to the fine structure in 2007 including removal of the downtown parking meters resulting in the need for subsidies. A request (in 2018) to sell a rented lot could have a major impact on the revenues of the fund. No subsidy is projected for 2019.



City of Findlay 2019 Permanent Budget Package



**SCM&R (Street maintenance portion of Public Works Department) Budget constraints forced significant cuts to capital maintenance in 2010, 2011, and 2013.**



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

## City of Findlay 2019 Permanent Budget Package

**Water Fund** revenues are projected to be steady in 2019. They have been projected at \$8,626,729. 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 2019. Once the capital needs are determined the reserve will be re-evaluated. The Service Director updated the rate model in 2018. Prior to the model update there was a restructuring of the debt in this fund and it maintains an extremely high cash balance.

A comprehensive study of the system's condition with regard to long term capital needs has been completed and the administration is beginning the process of reviewing data. The administration is also exploring the best way to replace the radio read meters City-wide, this will be costly and should be factored into any capital considerations during an in-depth review of the capital improvements plan proposed in 2019. ***City Council has real opportunity here for financial planning that most communities do not get due to the fund debt and cash position.***

**WPC (Sewer) Fund** revenues are projected to be steady in 2019; they have been budgeted at \$9,855,575. There have been no rate increases since they 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 2019. Once the capital needs are determined the reserve will be re-evaluated. The Service Director updated the rate model in 2018. Prior to the model update there was 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 has begun and should yield valuable data. ***City Council has real opportunity, for financial planning that most communities do not get due to the fund debt and cash position.***

**Airport Fund** There is a \$293,000 proposed subsidy for this fund in 2018 (see Operations Subsidies From General Fund). A managerial review of the fuel pricing strategies being used will be helpful to ensure the City continues to move toward fuel sale revenues funding fuel purchases above and beyond the projected expense budget for any given year. As with any enterprise fund, the goal should be to cover operational expenses and maintain a healthy reserve balance. In 2012 the final debt payment was made, which has contributed to an improved financial position of this fund at that time. The goal is to build a reserve balance of approximately \$200,000 or two months of its annual operational costs; however, due to the continued subsidy the reserve is projected at one month of operational costs.

**Parking Fund** There was a \$45,000 subsidy for this fund in 2018; it is budgeted to not be subsidized in 2019 (see Operations Subsidies From General Fund). 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. This would certainly have an impact on the cash flow of

the fund and potentially the need for a continued subsidy. The next financial step is to build a modest reserve balance in this fund for cash flow purposes.

**5-Year Operations Forecast** the Administration has not formally shared any current projections to show long-term (3-5 year) sustainability of the expense budget with regard to expected revenues and capital project funding across major funds. Historically, the city has consistently planned in a conservative fashion paying cash for expenditures whenever the revenue receipts allowed. In 2017 Council adopted a change to its rules creating a Strategic Planning Committee which is discussing creating a 5-year strategic plan including a 5-year operations forecast. During the budget hearing at the end of 2017, the administration demonstrated tools it has been using to estimate the financial position of the City. While not a formal plan, it showed the trends the administration uses to analyze future positions. The administration has stated it looks forward to the initiative Council has taken regarding the strategic plans.

The contingency planning component of a 5-year forecast and strategic plan is an important aspect not to be ignored. Keeping in mind the length of the current economic growth cycle, it would be prudent to move forward to develop and formally agree on a strategy in preparation of the next sizable economic downturn. The Government Finance Officers Association (GFOA) Recommended Budget Practices state as part of adopted financial policies: ***“A government should have a policy to guide the financial actions it will take in the event of emergencies, natural disasters, or other unexpected events... The policy should be publicly discussed and reviewed periodically.”***

It is noted here that Council does require that a 5-year pro-forma be presented for business-like operations by the Administration annually. Updating the Water and WPC (Sewer) models annually would meet this requirement. A 5-year pro-forma should also be created for the Parking Fund and the Airport Fund per the ordinance. 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.

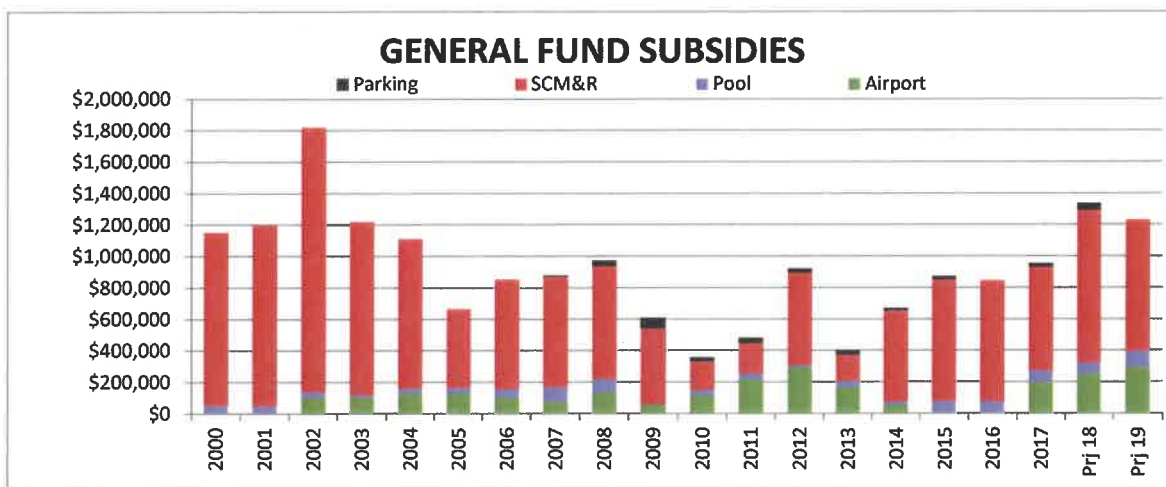
**City Operating Budget Comparison (Chart follows)**

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

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

## OPERATIONS SUBSIDIES FROM GENERAL FUND

	ENTERPRISE FUND		ENTERPRISE FUND	ENTERPRISE FUND	
	<u>PARKING</u> <u>SUBSIDIES</u>	<u>SCM&amp;R</u> <u>SUBSIDIES</u>	<u>POOL</u> <u>SUBSIDIES</u>	<u>AIRPORT</u> <u>SUBSIDIES</u>	<u>ANNUAL TOTALS</u> <u>FROM GF</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
Prj 18	\$45,000	\$970,000	\$72,000	\$250,000	\$1,337,000
Prj 19	\$0	\$835,000	\$102,222	\$293,000	\$1,230,222





**DAVE YOST**  
OHIO AUDITOR



# Financial Health Indicators

## Selected Financial Health Indicator Results

Entity Name	Entity Type	County	Year	Basis	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	Filing Status	Population	Budget	# Red	# Yellow
Findlay	City	Hancock	2015	GAAP																		Final	41,596	\$107,880,649	0	1
Findlay	City	Hancock	2016	GAAP																		Final	41,542	\$68,025,132	0	2
Findlay	City	Hancock	2017	GAAP																		Final	41,652	\$111,107,796	0	4

**Note:** Population and Budget (Total Annual Final Appropriations - All Funds) are provided by each entity with completion of the annual filing requirement. This information has not been verified by the Auditor of State.

\* - The audit opinion issued for one or more of the years used in the Financial Health Indicator analysis for this entity was other than unmodified. Please refer to the accompanying spreadsheet to identify the year(s) affected.

### Filing Status

**Final** - The audit has been completed for the reporting year.

**Preliminary** - The entity has filed their unaudited financial statements; however, the audit has not been completed for the reporting year.

**Not Started/In Progress** - The entity has not filed their unaudited financial statements, and the audit has not been completed for the reporting year.

**Incomplete Data** - The entity's financial statements were not reported on a consistent accounting basis for seven (7) consecutive years by choice or due to changing from a village to a city or the entity reported on a regulatory basis of accounting; therefore, a FHI report cannot be generated.

Critical Outlook

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

Cautionary Outlook

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

Positive Outlook

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

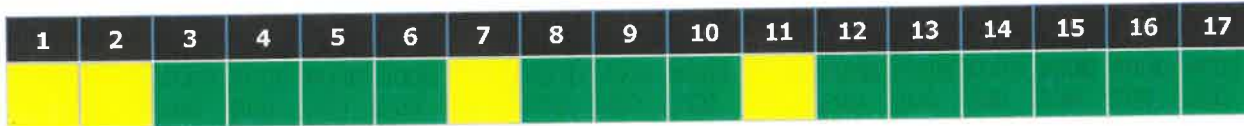
Not Applicable

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



City Of Findlay  
Hancock County  
Year Ended: December 31, 2017  
Accounting Basis: GAAP

2017 Financial Health Indicators at a Glance:



Critical Outlook Financial Health Indicators: 0      Cautionary Outlook Financial Health Indicators: 4

Ohio Revised Code Section 118.025 requires the Auditor of State to “develop guidelines for identifying fiscal practices and budgetary conditions, amongst municipal corporations, counties, and townships that, if uncorrected, could result in a future declaration of fiscal watch or emergency.” In addition to these fiscal caution guidelines, the Auditor of State has developed Financial Health Indicators (FHI). FHI are a series of financial information, percentages, and ratios gathered from annual financial statements, filed by the local governments, which are useful in predicting financial stability. FHI will be used to recognize early signs of fiscal stress at specific local governments and take a proactive approach to monitoring or assisting these local governments, rather than only a reactive approach after declaration of fiscal caution, watch, or emergency.

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

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

In the pages that follow, you will find the detail of each Financial Health Indicator. The effects of implementation of GASB 68 for pensions have been removed from the applicable line items for consideration of Financial Health Indicators 1, 3, 13 and 16. Critical outlook indicators are identified in red, cautionary outlook indicators are identified in yellow, and positive outlook indicators are identified in green as described below:

**Critical Outlook:**

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

**Cautionary Outlook:**

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

**Positive Outlook:**

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

**Not Applicable:**

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

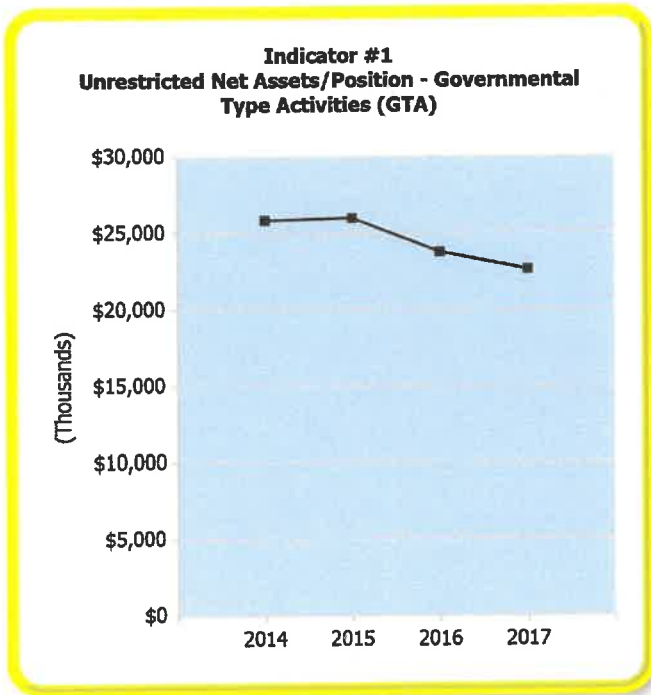
Please refer to the accompanying spreadsheet for calculation of the each Financial Health Indicator, the Financial Statement Data used in those calculations, and the type of audit opinion issued for audited financial statements.



City Of Findlay  
Hancock County  
Year Ended: December 31, 2017  
Accounting Basis: GAAP

Final 2017 Report

**Indicator #1 - Cautionary Outlook**



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

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

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

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

***Why is it important?***

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

**Critical Outlook**– Zero or negative amount

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

**Indicator #2 - Cautionary Outlook**

**Unassigned Fund Balance of the General Fund**

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

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

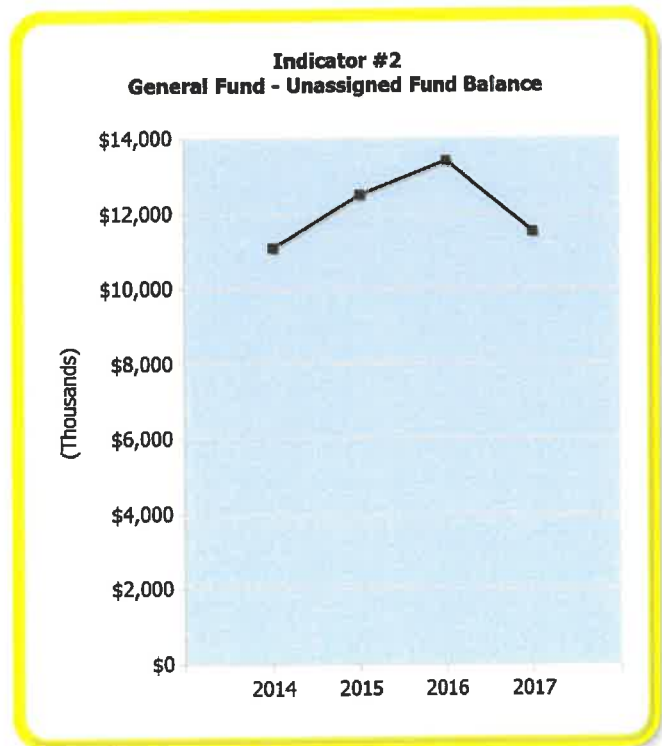
This indicator identifies when an entity has a declining or negative unassigned fund balance.

***Why is it important?***

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

**Critical Outlook** – Zero or negative amount

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







City Of Findlay  
Hancock County  
Year Ended: December 31, 2017  
Accounting Basis: GAAP

Final 2017 Report

**Indicator #3 - Positive Outlook**

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

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

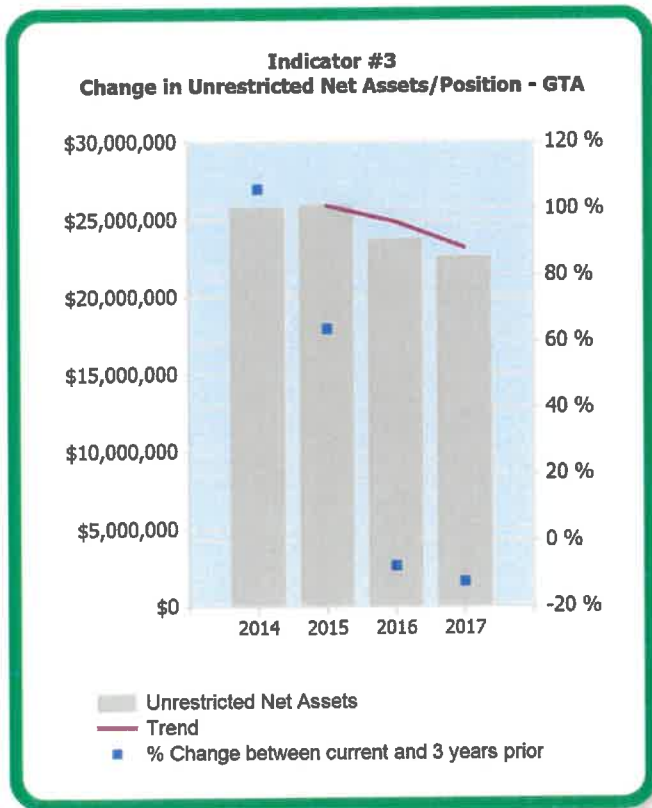
This indicator identifies changes (increases or decreases) in unrestricted net assets/position from the prior years to the current year and is useful in identifying local governments whose unrestricted net assets/position is deteriorating.

**Why is it important?**

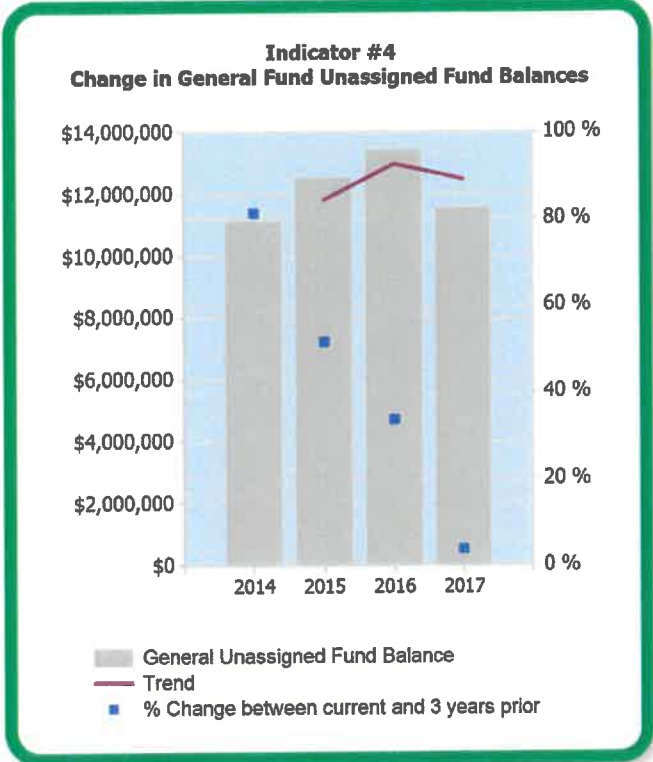
A declining unrestricted net assets/position can be a sign of fiscal stress. This indicator is important in identifying a trend of deteriorating unrestricted net assets/position as well as how rapidly it is deteriorating.

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

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



**Indicator #4 - Positive Outlook**



**Change in General Fund Unassigned Fund Balances**

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

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

**Why is it important?**

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

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

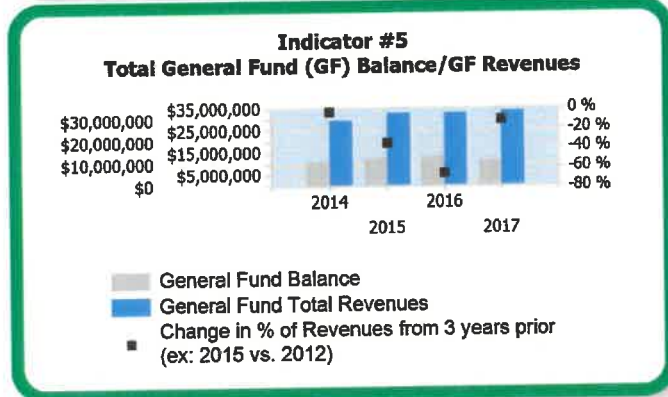
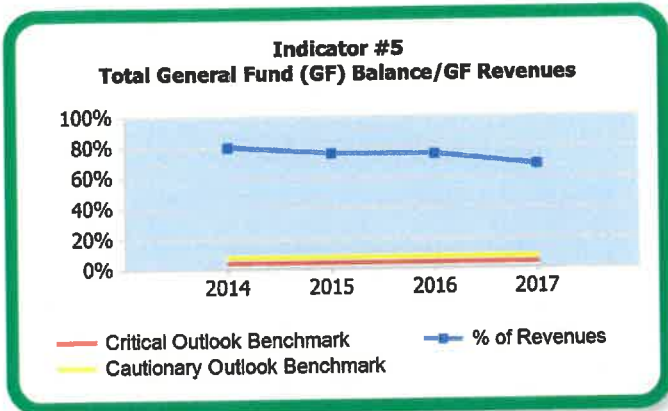
**Cautionary Outlook** – Declining trend defined as a decline in each of the last 3 periods with a drop of 10% to 20%



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**Indicator #5 - Positive Outlook**



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

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

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

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

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

**Indicator #6 - Positive Outlook**

**Decline in General Fund Property Tax Revenue**

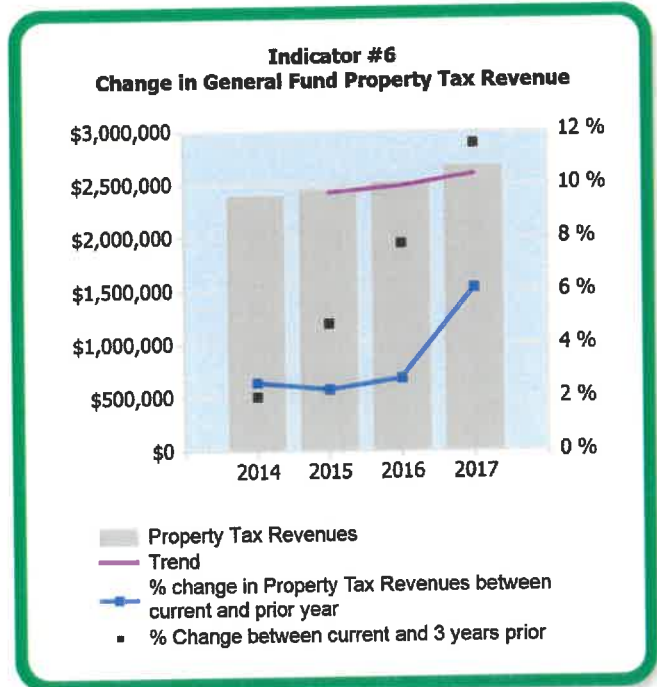
**Description of indicator and what it means:**  
This indicator reflects the percentage change from year to year for property tax revenue.

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

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

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

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





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**Indicator #7 - Cautionary Outlook**

**Decline in General Fund Income Tax Revenue**

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

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

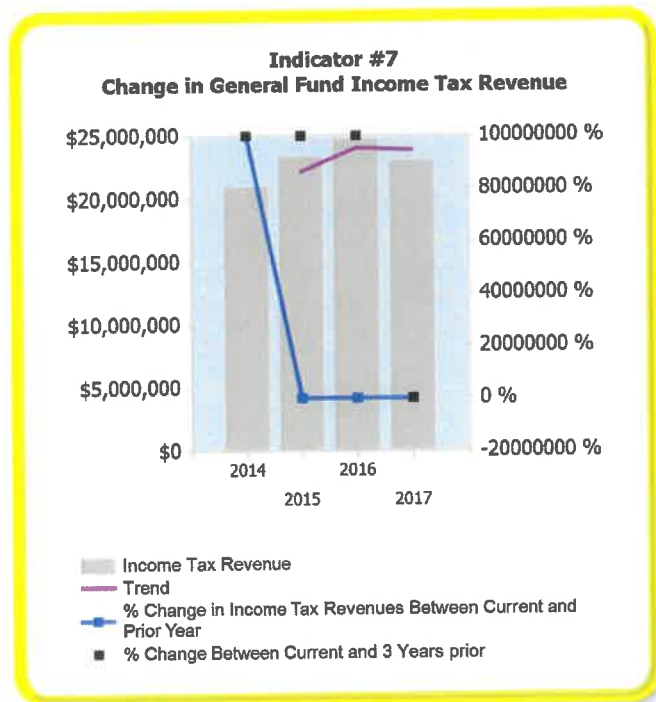
**Why is it important?**

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

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

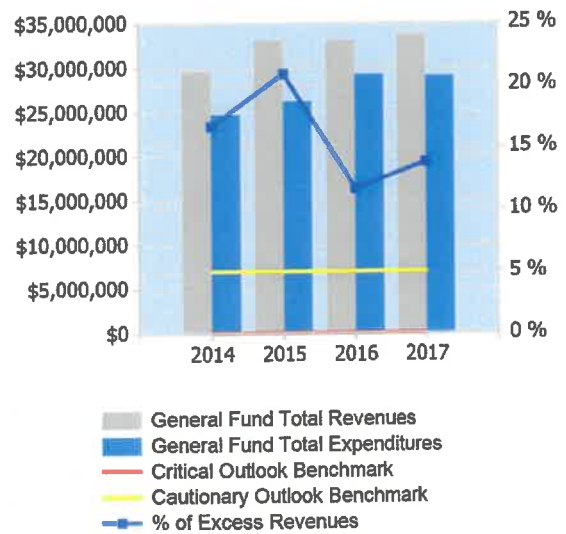
**Cautionary Outlook** – Decline in income tax revenue from the current to the prior year by more than 1%

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



**Indicator #8 - Positive Outlook**

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



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

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

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

**Why is it important?**

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

**Critical Outlook** – Negative percentage

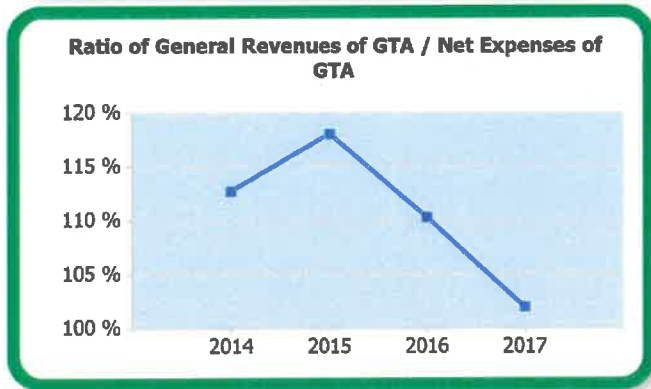
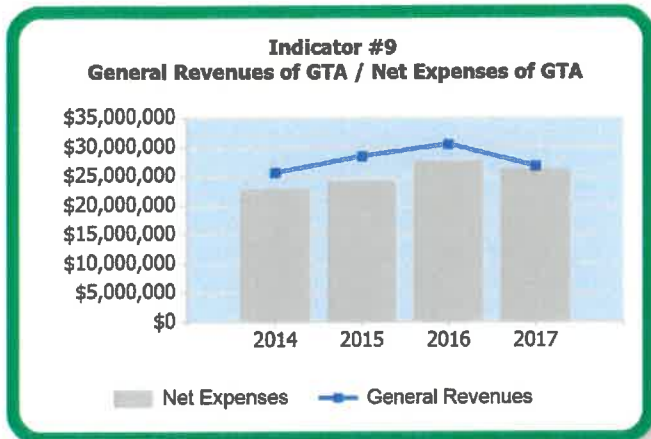
**Cautionary Outlook** – Low percentage (< 1/20th or 5%)



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**Indicator #9 - Positive Outlook**



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

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

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

**Why is it important?**

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

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

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

**Indicator #10 - Positive Outlook**

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

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

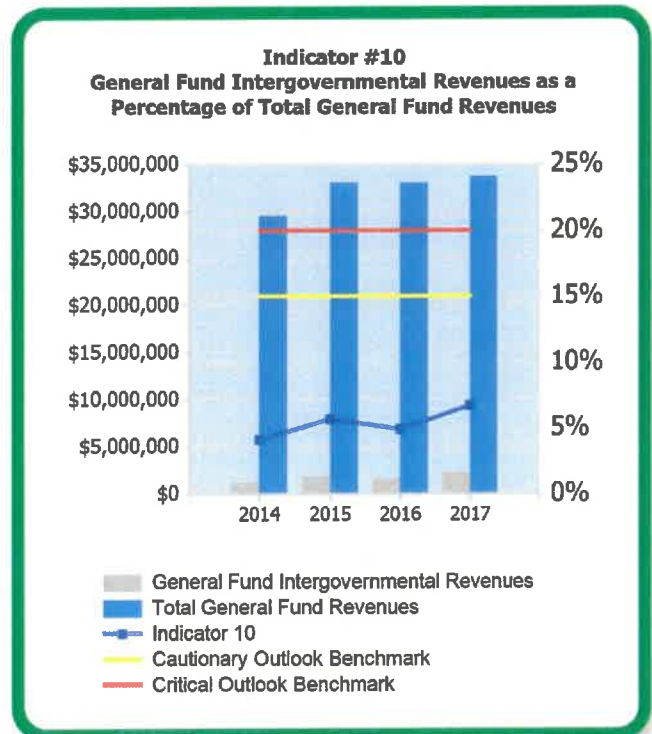
This indicator will reflect an over-reliance on intergovernmental revenues which are subject to state and federal budget cuts. A high percentage suggests the entity is heavily reliant on external governmental organizations for grants, entitlements, or shared revenues; and therefore, vulnerable to decreases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

**Why is it important?**

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

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

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





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**Indicator #11 - Cautionary Outlook**

**Condition of Capital Assets**

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

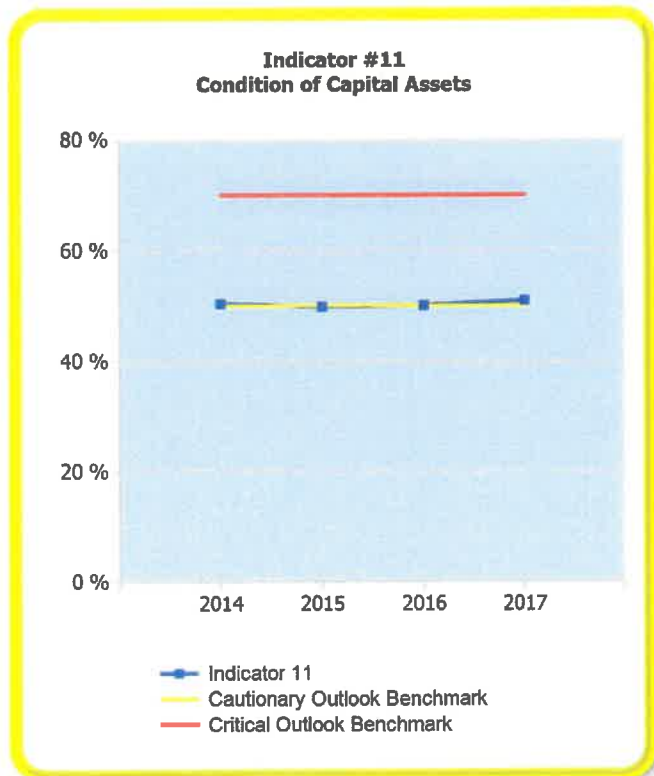
This indicator is accumulated depreciation as a percentage of depreciable capital assets. This indicator will identify apparent situations in which repair or replacement of the local government's capital assets will be necessary. A high percentage indicates capital assets replacement is imminent, and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

**Why is it important?**

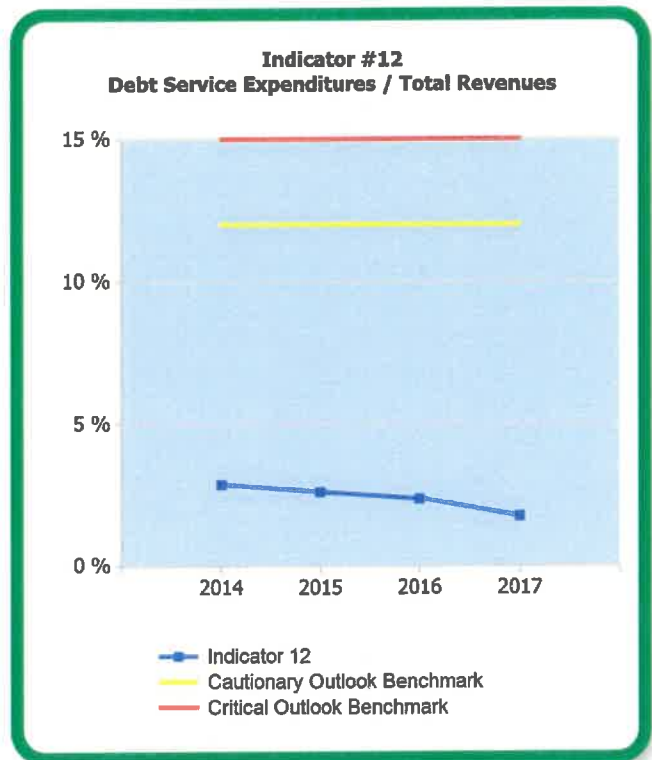
When an entity delays improving or replacing capital assets in order to maintain cash flows for other purposes, improvements and replacements become absolutely necessary and may contribute to financial hardship on an already strained budget.

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

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



**Indicator #12 - Positive Outlook**



**Debt Service Expenditures / Total Revenues**

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

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

**Why is it important?**

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

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

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



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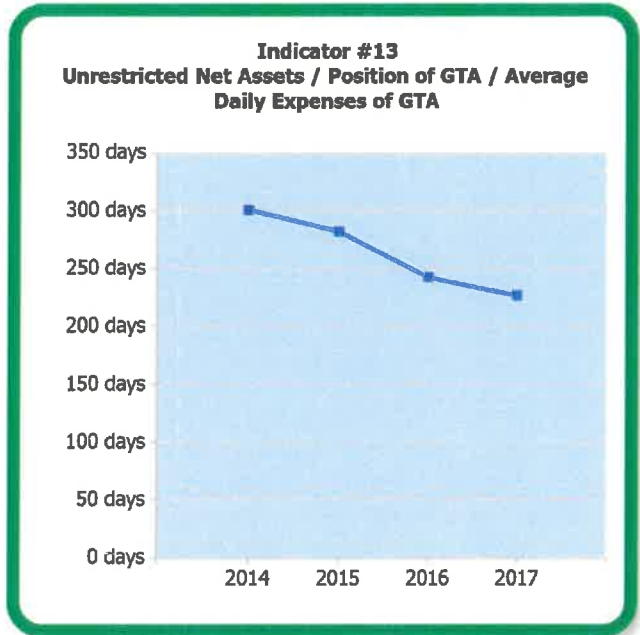
**Average Daily Expenses or Expenditures Ratio  
(Indicators 13, 14 & 15)**

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

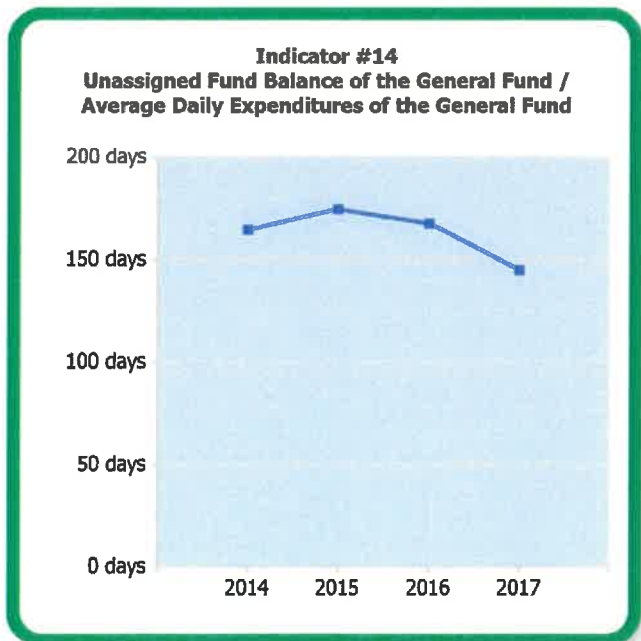
**Why is it important?**  
These indicators are important because they identify the number of days the entity may operate using their unrestricted net assets/position, unassigned fund balance, and cash and investments. The fewer days the entity can operate, the more financial stress they are under. These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

**Critical Outlook**– Zero days or below  
**Cautionary Outlook** – Less than 30 days

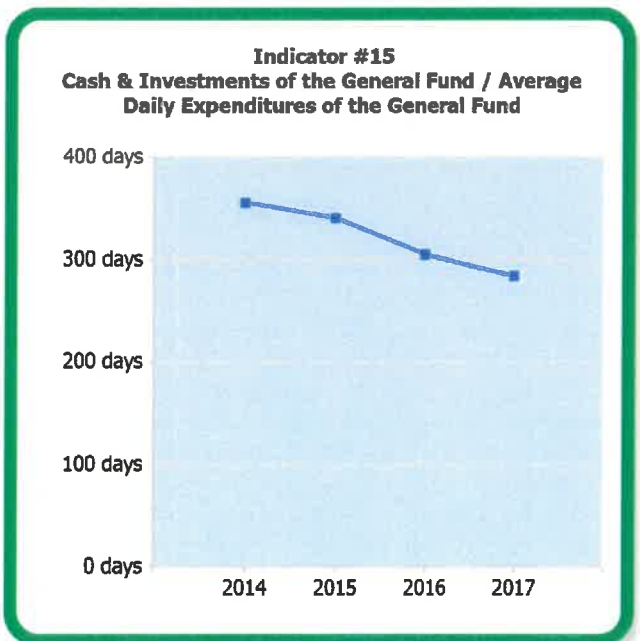
**Indicator #13 - Positive Outlook**



**Indicator #14 - Positive Outlook**



**Indicator #15 - Positive Outlook**

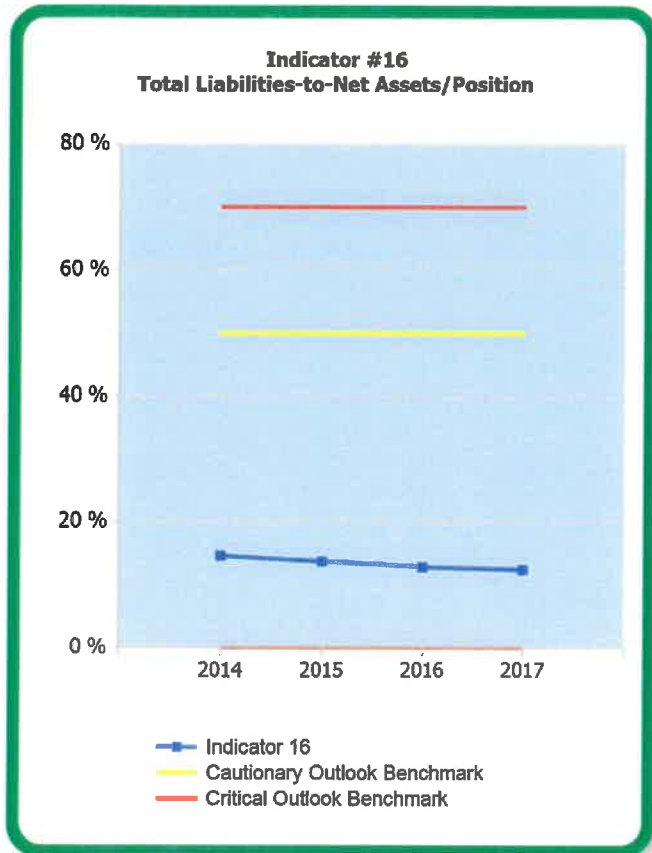




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**Indicator #16 - Positive Outlook**



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

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

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

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

**Indicator #17 - Positive Outlook**

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

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

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

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

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

Audited Year End	Applicable
2017	No
2016	No
2015	Yes
2014	No



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Financial Health Indicators at a Glance History:

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

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

**QUESTIONS ?**

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

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

or contact:

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

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

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

ACCOUNT NUMBER	TITLE	2016 ACTUAL	2017 ACTUAL	2018 PROJECTION	2019 REQUEST	2020 REQUEST
21001000	COUNCIL PERSONAL SERVICE	112,806	117,047	133,600	136,153	139,376
	COUNCIL OTHER	36,287	26,329	39,915	42,220	42,380
21002000	MAYORS OFFICE PERSONAL SERVICE	187,589	236,834	252,861	267,225	272,401
	MAYORS OFFICE OTHER	49,474	50,075	64,726	72,300	73,032
21003000	AUDITORS OFFICE PERSONAL SERVICE	439,956	475,252	503,955	533,651	546,206
	AUDITORS OFFICE OTHER	131,334	111,440	114,068	126,730	127,430
21004000	TREASURER PERSONAL SERVICE	7,552	7,572	10,067	10,266	10,504
	TREASURER OTHER	5,975	7,669	9,133	10,826	10,226
21005000	LAW DIRECTOR PERSONAL SERVICE	429,812	442,030	445,483	483,658	494,237
	LAW DIRECTOR OTHER	141,175	117,115	156,312	152,802	153,377
21006000	MUNICIPAL COURT PERSONAL SERVICE	1,238,483	1,501,267	1,617,237	1,918,764	2,182,928
	MUNICIPAL COURT OTHER	393,691	229,305	488,767	483,763	571,737
21007000	CIVIL SERVICE PERSONAL SERVICE	78,167	85,442	86,895	94,774	92,619
	CIVIL SERVICE OTHER	21,958	28,523	35,923	58,973	53,473
21008000	PLANNING & ZONING OTHER	146,545	147,447	148,075	159,947	159,947
21009000	COMPUTER SERVICES PERSONAL SERVICE	171,041	203,372	227,987	254,106	258,612
	COMPUTER SERVICES OTHER	77,384	97,672	155,854	224,896	163,941

ACCOUNT NUMBER	TITLE	2016 ACTUAL	2017 ACTUAL	2018 PROJECTION	2019 REQUEST	2020 REQUEST
21010000	GENERAL EXPENSE OTHER	2,094,217	2,035,947	2,338,477	2,329,000	2,390,000
21012000	POLICE DEPARTMENT PERSONAL SERVICE	5,953,991	6,272,776	6,752,777	7,103,653	7,751,400
	POLICE DEPARTMENT OTHER	414,026	480,272	543,238	736,485	629,716
21013000	DISASTER SERVICES OTHER	49,344	44,643	47,135	63,841	63,861
21014000	FIRE DEPARTMENT PERSONAL SERVICE	6,382,013	6,708,080	6,953,322	7,250,571	7,381,894
	FIRE DEPARTMENT OTHER	348,139	346,169	405,160	406,799	382,974
21015000	DISPATCH PERSONAL SERVICE	786,355	876,493	878,583	1,002,573	953,412
	DISPATCH OTHER	126,619	131,599	289,352	229,181	212,959
21016000	N.E.A.T. PERSONAL SERVICE	67,977	70,016	22,480	-	-
	N.E.A.T. OTHER	19,354	22,441	21,252	-	-
21017000	SAFETY DIRECTOR PERSONAL SERVICE	-	64,713	99,243	101,917	104,511
	SAFETY DIRECTOR OTHER	-	3,131	14,330	34,063	34,063
21018000	HUMAN RESOURCES PERSONAL SERVICE	99,096	106,542	108,876	112,718	115,369
	HUMAN RESOURCES OTHER	40,642	42,658	26,914	38,267	38,267
21019000	W.O.R.C. PERSONAL SERVICE	61,164	21,268	-	-	-
	W.O.R.C. OTHER	272,872	81,453	-	-	-
21020000	SERVICE DIRECTOR PERSONAL SERVICE	184,480	117,733	66,140	69,458	71,039
	SERVICE DIRECTOR OTHER	33,152	39,495	42,179	60,022	60,022
21021000	ENGINEERING PERSONAL SERVICE	555,678	531,623	527,851	634,986	646,861
	ENGINEERING OTHER	113,205	102,388	169,372	173,677	173,737
21022000	BUILDING MAINTENANCE PERSONAL SERVICE	67,025	62,486	65,430	66,976	68,845
	BUILDING MAINTENANCE OTHER	212,596	299,248	352,723	393,739	419,033
21030000	HEALTH DEPARTMENT PERSONAL SERVICE	1	-	-	-	-
	HEALTH DEPARTMENT OTHER	147	-	-	-	-

ACCOUNT NUMBER	TITLE	2016 ACTUAL	2017 ACTUAL	2018 PROJECTION	2019 REQUEST	2020 REQUEST
21032000	ZONING PERSONAL SERVICE	102,930	211,719	259,138	332,504	319,760
	ZONING OTHER	12,824	16,329	38,907	78,208	77,748
21034000	PARKS MAINTENANCE PERSONAL SERVICE	361,932	417,287	437,072	771,954	788,851
	PARKS MAINTENANCE OTHER	158,225	117,881	257,999	230,049	233,311
21035000	RESERVOIR RECREATION OTHER	3,542	3,771	4,669	5,471	5,823
21042000	RECREATION MAINTENANCE PERSONAL SERVICE	-	-	-	78,183	80,091
	RECREATION MAINTENANCE OTHER	101,977	103,205	114,529	77,400	70,400
21044400	RECREATION FUNCTIONS PERSONAL SERVICE	329,617	360,796	461,972	485,392	522,104
	RECREATION FUNCTIONS OTHER	357,478	347,592	384,020	367,627	367,877
21046000	CEMETERY PERSONAL SERVICE	218,289	252,943	275,636	333,876	349,706
	CEMETERY OTHER	73,923	61,793	110,585	120,771	122,261
	<b>TOTAL GENERAL FUND</b>	<b>23,272,060</b>	<b>24,238,881</b>	<b>26,560,219</b>	<b>28,720,415</b>	<b>29,788,321</b>

ACCOUNT NUMBER	TITLE	2016 ACTUAL	2017 ACTUAL	2018 PROJECTION	2019 REQUEST	2020 REQUEST
22040000	STREET DEPARTMENT PERSONAL SERVICE	1,703,841	1,889,149	1,999,033	1,662,494	1,702,588
	STREET DEPARTMENT OTHER	572,095	474,964	652,443	762,589	798,044
22043200	TRAFFIC SIGNALS PERSONAL SERVICE	145,254	149,796	186,963	264,301	273,230
	TRAFFIC SIGNALS OTHER	118,417	112,208	122,736	132,625	132,625
	<b>TOTAL SCM&amp;R FUND</b>	<b>2,539,607</b>	<b>2,626,117</b>	<b>2,961,175</b>	<b>2,822,009</b>	<b>2,906,487</b>
22079000	COURT SPECIAL PROJECTS PERSONAL SERVICE	48,807	68,082	118,379	312,250	324,600
	COURT SPECIAL PROJECTS OTHER	130,804	167,904	115,784	385,750	390,750
	<b>TOTAL COURT SPECIAL PROJECTS</b>	<b>179,611</b>	<b>235,986</b>	<b>234,163</b>	<b>698,000</b>	<b>715,350</b>
22084000	ELECTRONIC IMAGING PERSONAL SERVICE	34,045	45,124	45,372	50,608	51,396
	ELECTRONIC IMAGING OTHER	1,007	1,425	12,437	133,392	131,329
	<b>TOTAL ELECTRONIC IMAGING</b>	<b>35,052</b>	<b>46,548</b>	<b>57,809</b>	<b>184,000</b>	<b>182,725</b>
25010000	AIRPORT PERSONAL SERVICE	320,856	336,833	363,303	398,292	406,824
	AIRPORT OTHER	573,892	575,736	767,449	842,052	827,552
	<b>TOTAL AIRPORT FUND</b>	<b>894,748</b>	<b>912,569</b>	<b>1,130,752</b>	<b>1,240,344</b>	<b>1,234,376</b>

ACCOUNT NUMBER	TITLE	2016 ACTUAL	2017 ACTUAL	2018 PROJECTION	2019 REQUEST	2020 REQUEST
25048000	SEWER MAINTENANCE PERSONAL SERVICE	686,441	708,591	747,374	935,377	958,660
	SEWER MAINTENANCE OTHER	92,325	86,075	173,640	209,700	189,700
25049500	STORMWATER MAINTENANCE PERSONAL SERVICE	138,223	147,922	148,210	157,033	160,668
	STORMWATER MAINTENANCE OTHER	70,512	67,933	112,175	108,550	108,550
25061000	WATER POLLUTION CONTROL PERSONAL SERVICE	1,130,274	1,221,525	1,309,717	1,385,938	1,423,734
	WATER POLLUTION CONTROL OTHER	844,953	824,894	1,057,419	1,116,777	1,086,777
	<b>TOTAL SEWER FUND</b>	<b>2,962,728</b>	<b>3,056,941</b>	<b>3,548,535</b>	<b>3,913,375</b>	<b>3,928,089</b>
25050000	WATER TREATMENT PERSONAL SERVICE	997,925	1,107,774	1,146,135	1,319,818	1,427,909
	WATER TREATMENT OTHER	953,290	947,960	1,239,478	2,510,524	2,056,125
25053000	WATER DISTRIBUTION PERSONAL SERVICE	906,707	1,019,847	1,049,344	1,208,692	1,248,460
	WATER DISTRIBUTION OTHER	402,806	439,307	647,744	659,891	675,891
25072000	UTILITY BILLING PERSONAL SERVICE	577,449	632,083	711,718	695,457	735,591
	UTILITY BILLING OTHER	149,230	186,738	225,728	244,205	275,154
25073000	SUPPLY RESERVOIR PERSONAL SERVICE	79,062	84,490	89,198	123,870	135,130
	SUPPLY RESERVOIR OTHER	219,758	275,462	390,705	523,923	541,268
	<b>TOTAL WATER FUND</b>	<b>4,286,228</b>	<b>4,693,661</b>	<b>5,500,050</b>	<b>7,286,380</b>	<b>7,095,528</b>
25075000	PARKING PERSONAL SERVICE	79,148	83,132	72,154	82,796	84,031
	PARKING OTHER	11,414	13,145	16,869	27,699	23,489
	<b>TOTAL PARKING FUND</b>	<b>90,562</b>	<b>96,277</b>	<b>89,023</b>	<b>110,495</b>	<b>107,520</b>

ACCOUNT NUMBER	TITLE	2016 ACTUAL	2017 ACTUAL	2018 PROJECTION	2019 REQUEST	2020 REQUEST
25076000	SWIMMING POOL PERSONAL SERVICE	-	-	-	-	-
	SWIMMING POOL OTHER	76,296	74,175	83,309	105,210	89,170
	<b>TOTAL SWIMMING POOL FUND</b>	<b>76,296</b>	<b>74,175</b>	<b>83,309</b>	<b>105,210</b>	<b>89,170</b>
27047000	CITY INCOME TAX PERSONAL SERVICE	147,484	229,023	237,700	360,240	387,319
	CITY INCOME TAX OTHER	725,054	611,417	667,951	709,583	679,398
	<b>TOTAL CITY INCOME TAX FUND</b>	<b>872,538</b>	<b>840,440</b>	<b>905,651</b>	<b>1,069,823</b>	<b>1,066,717</b>

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

This only EXCLUDES capital transfers.

ACCOUNT NUMBER	TITLE	2017 ACTUAL	2018 PROJECTION	2019 PROJECTION	2020 PROJECTION
21001000	COUNCIL	2,454	4,271	3,300	3,300
21002000	MAYORS OFFICE	4,009	4,351	4,350	4,350
21003000	AUDITORS OFFICE	398,058	366,651	387,526	387,526
21004000	TREASURER	-	-	-	-
21005000	LAW DIRECTOR	104,960	110,258	115,000	115,000
21006000	MUNICIPAL COURT	1,652,683	1,700,921	1,730,025	1,730,025
21007000	CIVIL SERVICE	49,649	52,930	52,000	52,000
21008000	PLANNING & ZONING	-	-	-	-
21009000	COMPUTER SERVICE	322,846	382,130	480,502	480,502
21011000	GENERAL REVENUE	22,184,472	24,056,262	24,034,872	24,611,368
21012000	POLICE DEPARTMENT	434,849	422,607	372,800	372,800
21013000	DISASTER SERVICES	-	-	-	-
21014000	FIRE DEPARTMENT	308,008	281,648	282,830	282,830
21015000	DISPATCH PERSONAL	-	80	-	-
21016000	N.E.A.T. PERSONAL	16,967	292	-	-
21017000	SAFETY DIRECTOR	-	-	-	-
21018000	HUMAN RESOURCES	-	-	-	-
21019000	W.O.R.C. PERSONAL	20,968	-	-	-
21020000	SERVICE DIRECTOR	4,300	-	-	-

ACCOUNT NUMBER	TITLE	2017 ACTUAL	2018 PROJECTION	2019 PROJECTION	2020 PROJECTION
21021000	ENGINEERING	136,609	131,476	130,920	130,920
21022000	BUILDING MAINTENANCE	32,767	-	1,000	-
21032000	ZONING	63,795	63,500	64,900	64,900
21034000	PARKS MAINTENANCE	20,986	17,331	17,900	17,900
21035000	RESERVOIR RECREATION	-	-	-	-
31042000	RECREATION MAINTENANCE	-	10,900	-	-
21044400	RECREATION FUNCTIONS	602,822	608,167	609,735	609,735
21046000	CEMETERY	104,519	124,815	128,000	128,000
	<b>TOTAL GENERAL FUND</b>	<b>26,465,721</b>	<b>28,338,590</b>	<b>28,415,660</b>	<b>28,991,156</b>
22040000	STREET DEPARTMENT	2,509,467	2,794,950	2,638,990	2,636,710
22043200	TRAFFIC SIGNALS	4,366	4,193	-	-
	<b>TOTAL SCM&amp;R FUND</b>	<b>2,513,833</b>	<b>2,799,143</b>	<b>2,638,990</b>	<b>2,636,710</b>
22079000	COURT SPECIAL PROJECTS	320,335	306,834	300,000	300,000
	<b>TOTAL COURT SPECIAL PROJECTS</b>	<b>320,335</b>	<b>306,834</b>	<b>300,000</b>	<b>300,000</b>
22084000	ELECTRONIC IMAGING	62,535	58,678	58,000	58,000
	<b>TOTAL ELECTRONIC IMAGING</b>	<b>62,535</b>	<b>58,678</b>	<b>58,000</b>	<b>58,000</b>



ACCOUNT NUMBER	TITLE	2017 ACTUAL	2018 PROJECTION	2019 PROJECTION	2020 PROJECTION
25010000	AIRPORT	954,099	1,131,457	1,081,425	1,081,425
	<b>TOTAL AIRPORT FUND</b>	<b>954,099</b>	<b>1,131,457</b>	<b>1,081,425</b>	<b>1,081,425</b>
25048000	SEWER MAINTENANCE	3,179	10,647	1,000	1,000
25049500	STORMWATER MAINTENANCE	772,187	771,330	776,500	776,500
25061000	WATER POLLUTION CONTROL	9,035,300	9,192,399	9,078,075	9,165,800
	<b>TOTAL SEWER FUND</b>	<b>9,810,666</b>	<b>9,974,376</b>	<b>9,855,575</b>	<b>9,943,300</b>
25050000	WATER TREATMENT	54,957	62,860	14,800	14,800
25053000	WATER DISTRIBUTION	136,936	199,273	132,100	132,100
25072000	UTILITY BILLING	8,128,085	8,477,564	8,449,926	8,450,556
25073000	SUPPLY RESERVOIR	20,134	21,807	21,503	21,503
	<b>TOTAL WATER FUND</b>	<b>8,340,112</b>	<b>8,761,504</b>	<b>8,618,329</b>	<b>8,618,959</b>
25075000	PARKING	82,286	131,081	74,700	74,700
	<b>TOTAL PARKING FUND</b>	<b>82,286</b>	<b>131,081</b>	<b>74,700</b>	<b>74,700</b>

ACCOUNT NUMBER	TITLE	2017 ACTUAL	2018 PROJECTION	2019 PROJECTION	2020 PROJECTION
25076000	SWIMMING POOL	78,000	72,000	102,000	102,000
	<b>TOTAL SWIMMING POOL FUND</b>	<b>78,000</b>	<b>72,000</b>	<b>102,000</b>	<b>102,000</b>
27047000	CITY INCOME TAX	23,332,996	24,797,880	25,671,800	26,359,000
	<b>TOTAL CITY INCOME TAX FUND</b>	<b>23,332,996</b>	<b>24,797,880</b>	<b>25,671,800</b>	<b>26,359,000</b>

EMPLOYEE COUNT AND FULL-TIME EQUIVALENT CALCULATIONS

	2016					2017					2018				
	2016 YEAR END				ANNUAL FTE'S	2017 YEAR END				ANNUAL FTE'S	2018 YTD				PPE 11/17
	FULL TIME	PART TIME	SEAS.	TOTAL		FULL TIME	PART TIME	SEAS.	TOTAL		FULL TIME	PART TIME	SEAS.	TOTAL	
EDS	5	12		17	17.00	5	12		17	17.00	5	12		17	17.00
A RT	4.5			4.5	4.50	4.5			4.5	4.50	4.5			4.5	4.50
AUDITOR'S OFFICE	4		1	5	4.75	5			5	4.75	5			5	5.00
BUILDING MAINTENANCE	1			1	1.25	1			1	1.00	1			1	1.00
CITY INCOME TAX	4		1	5	2.25	4	1		5	3.75	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	2.75	3		1	4	3.00	3		1	4	3.50
CITY COUNCIL	0.5			0.5	0.50	0.5			0.5	0.50	0.5			0.5	0.50
RECREATION	3	1	24	28	7.25	4	1	23	28	8.25	4	1	17	22	8.50
DISPATCH CENTER	11			11	11.00	11			11	10.25	10			10	10.50
ENGINEERING OFFICE	7			7	7.00	6.5			6.5	7.50	6			6	6.50
FIRE CLERKS	1			1	1.00	1			1	1.00	1			1	1.00
FIRE DEPT ADMIN	1	1		2	1.00	1			1	1.25	1			1	1.00
FIRE DEPARTMENT	61			61	60.25	62			62	61.00	64			64	63.25
FIRE DEPARTMENT TOTAL				64	62.25				64	63.25				66	65.25
HEALTH DEPARTMENT				0					0		0			0	
LAW DIRECTOR	4.5			4.5	4.50	4.5			4.5	4.50	4.5			4.5	4.50
MUNICIPAL COURT	20	4		24	20.00	22	8		30	28.00	21	7		28	24.25
NEAT OFFICE	1			1	1.00	1			1	1.00	0			0	0.25
PARKING ENFORCEMENT	1.5			1.5	1.50	0.5			0.5	1.50	1.5			1.5	1.50
PARKS MAINTENANCE	5			5	7.50	5	1		6	8.00	5		4	9	8.50
CEMETERY DEPARTMENT	2.5			2.5	3.50	2.5		1	3.5	4.25	2.5		1	3.5	3.75
STREET DEPARTMENT	24		1	25	25.25	24		2	26	25.25	25		3	28	25.75
TRAFFIC LIGHTS	2			2	2.00	2			2	2.00	3			3	2.50
PUBLIC WORKS TOTAL				34.5	38.25				37.5	39.50				43.5	40.50
POLICE ADMINISTRATION	2			2	2.00	1			1	1.75	2			2	2.00
P CLERKS	5.5			5.5	5.50	5.5			5.5	5.25	5.5			5.5	5.50
POLICE DEPARTMENT	60			60	61.25	63			63	60.75	63			63	60.75
POLICE DEPARTMENT TOTAL				67.5	68.75				69.5	67.75				70.5	68.25
MAYOR'S OFFICE	1	1		2	1.25	2			2	1.75	2			2	2.00
HUMAN RESOURCES	1			1	1.00	1			1	1.00	1			1	1.00
SERVICE/SAFETY DIRECTORS	1			1	1.00	1.5			1.5	1.25	2			2	2.00
MAYOR OFFICE TOTAL				4	3.25				4.5	4.00				5	5.00
SEWER MAINTENANCE	11			11	9.25	9			9	8.75	10		1	11	8.50
STORM WATER MAINTENANCE	2			2	2.00	2			2	2.00	2			2	2.00
WATER POLLUTION CONTROL	16			16	15.50	16			16	15.25	16			16	16.00
WPC TOTAL				29	26.75				27	26.00				29	26.50
SUPPLY RESERVOIR	1			1	1.25	1			1	1.25	1			1	1.50
UTILITY BILLING	9			9	9.00	10			10	9.00	9			9	9.00
WATER DISTRIBUTION	14			14	13.25	14			14	14.00	14			14	13.50
WATER TREATMENT PLANT	14			14	13.75	14			14	14.00	15			15	15.00
WATER TOTAL				38	37.25				39	38.25				39	39.00
WORC	1			1	1.00	0			0	0.25	0			0	0.00
ZONING DEPARTMENT	2			2	1.00	3			3	2.25	3			3	3.00
TOTAL	307	23	27	357	326.25	314	26	27	367	339.25	318	24	27	369	341.25

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

<b>ACCOUNT NUMBER</b>	<b>TITLE</b>	<b>PAGE NUMBER</b>	<b>2019 REQUEST</b>
22050000	CO PERMISSIVE LICENSE FEES	68	-
22090000	SEVERANCE PAYOUT RESERVE	81	4,170
23035000	CRYSTAL/MELROSE DEBT SERVICE	82	7,200
23056000	ENERGY BONDS (11 ISSUE - A)	83	73,669
23056100	ENERGY BONDS (11 ISSUE - B)	84	27,972
23060110	2016 HRC REHAB REFUNDING	85	111,060
23060210	2016 CR 236 LAND REFUNDING	86	35,689
23060310	2016 CR 236 WIDENING REFUNDING	87	368,759
23060410	2016 5-PLEX REFUNDING	88	-
23065000	HOWARD STREET IMPROV DEBT SERVICE	89	7,483
23090000	CR 236 TIF ACCOUNT	90	-
25050200	MAIN STREET WATERLINE DEBT SERVICE	99	6,961
25050600	SHERMAN PARK WATERLINE DEBT SERVICE	100	10,000
25050700	CR 144 WATERLINE DEBT SERVICE	101	9,243
25050800	BROAD AVENUE WATERLINE DEBT SERVICE	102	10,000
25050900	W MELROSE WATERLINE DEBT SERVICE	103	9,680
25051000	CENTER STREET WATERLINE DEBT SERVICE	104	7,925
25051510	14 WATER REFUNDING OF 03 ISSUE	105	-
25051700	1ST, 2ND, 3RD, STS WATERLINE DEBT SERVICE	106	1,530
25052400	11 WATER REFUNDING OF 98 DEBT	107	-
25052600	WATER PLANT IMPROVE OWDA LOAN	108	270,895
25052800	14 WATER PLANT CLEARWELL DEBT SERVICE	109	403,936
25060200	2001 EPA LOAN DEBT SERVICE	125	213,556
25060300	2000 EPA LOAN DEBT SERVICE	126	2,364,087
25060910	14 NORTH CORRIDOR REFUNDING OF 04 ISSUE	127	-
25061200	14 WPC BAR SCREEN DEBT SERVICE	132	277,640
27078000	POLICE PENSION	140	235,500
27079000	FIRE PENSION	141	235,500
27086000	CEMETERY TRUSTS	142	30,000
27087000	PRIVATE TRUSTS	143	2,500
28010000	SPECIAL ASSESSMENTS PAVEMENTS	144	-
28020000	SPECIAL ASSESSMENTS SIDEWALKS	145	-
28030000	SPECIAL ASSESSMENTS STORM	146	22,316

**City of Findlay 2019 Permanent Budget Presentation Package**

STRUCTURE & PROCESS

FINANCIAL SUMMARIES

**CAPITAL & DEBT**

REVENUES

EXPENSES

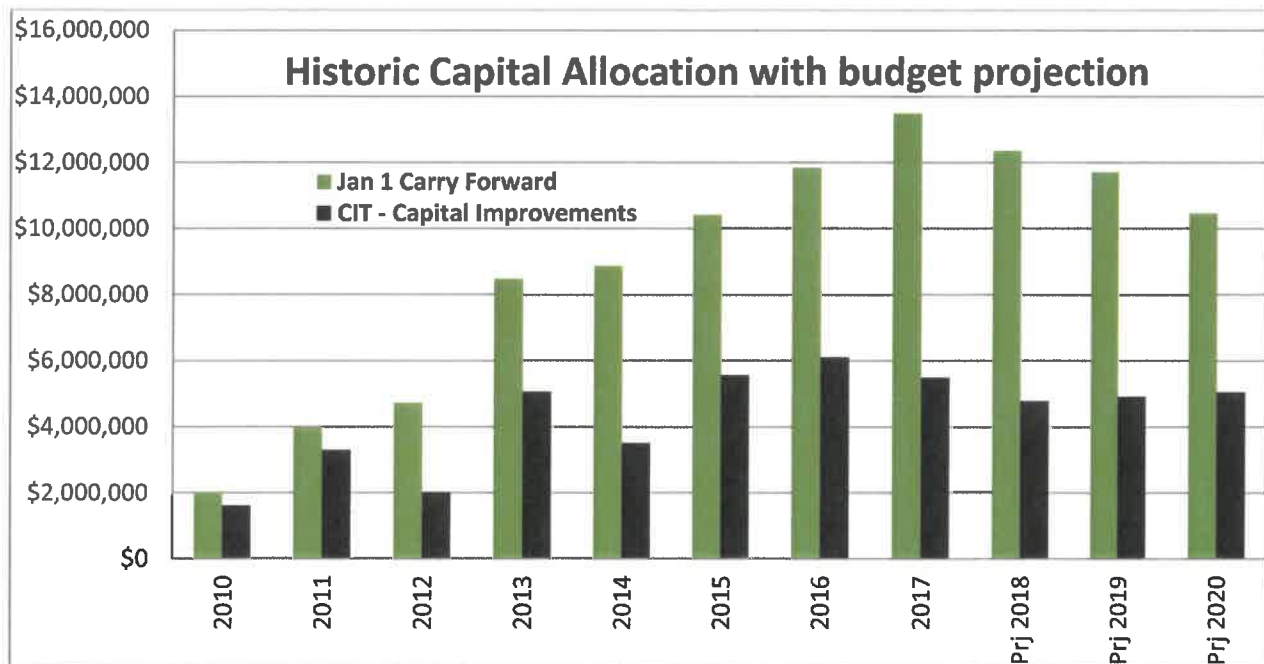
STRATEGIC PLANNING

**CAPITAL AND DEBT**

☐ **Capital Improvements** A draft 2018 capital improvement plan was presented 1<sup>st</sup> quarter of 2018 by the administration 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 completion of a 5-year Capital Plan is a long standing tradition going back many decades.

Most recently, the annual plan for the current year is presented to Council the 1<sup>st</sup> quarter of each year. Currently there is no adopted process for allowing the public to suggest projects by ward for consideration by Council and the Administration. It is noted here that some projects planned for 2019 budget year were funded in 2018 and have had an impact on the carryforward balance of the restricted account.

**Funding Capital** Historically, (pre-Great Recession) the City has funded the plan in excess of 20%, most typically 22%-25% of the City Income Tax revenue. Capital improvement allocations were reduced and used to supplant operational expenses for four consecutive years following the economic downturn. In 2010 the City income tax split was adjusted to 92% to General Fund and 8% to Capital Improvements Restricted Account, a historic low. After several years of modest adjustments, Council adjusted the City income tax split to 80% to General Fund and 20% to CIT-Capital Improvements Restricted Account; however no additional monies were moved to the Capital Improvements Restricted Account from the General Fund in 2018. The 2019 budget has proposed 20% of net income tax collections being allocated to the Capital Improvements Restricted Account, keeping the City close to its traditional allocation of the income tax dollars received.



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

## City of Findlay 2019 Permanent Budget Package

When a strategic plan is completed by the City Council, it will likely take into consideration the impact of an economic downturn on the long term capital plan. At this time, no formal cost estimate has been completed for the capital maintenance and equipment costs deferred over the last few years; however, the increase of funding to this account will continue to have a significant impact on what can be accomplished.

The cash carry forward balance is expected to be in excess of \$1.7MM for the beginning of the 2019 budget year. The revenue projection for the Capital Improvement Restricted Account in 2019 is \$4,915,600.

**Bidding Process** In 2014 the Administration changed the City's 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. 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 by Council. At some time in the future Council (as the legislative funding authority) may choose to become more involved again.

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

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

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

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

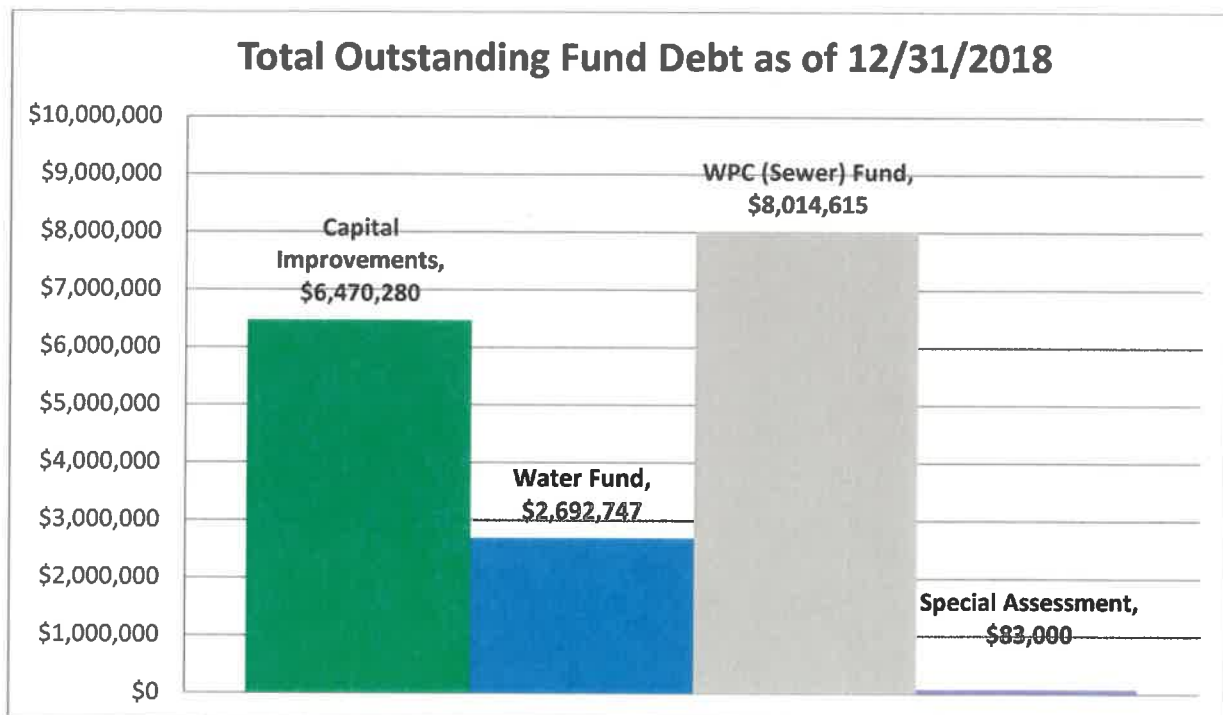
**□ Current debt obligations and operational impact**

**CIT-Capital Improvement Restricted Account** The debt service for this fund is \$631,832 in 2019. 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 2019 a 20% allocation of City Income Tax receipts to Capital Improvements Restricted Account puts the debt at 12.9% of the projected revenues into this restricted account, well within the policy limits.

**Water Fund:** The debt service for this fund is \$744,856 or 8.6% of the projected 2018 revenues, which remains well within a healthy range in relation to those projected revenues. Additionally this fund has almost a full year of unappropriated cash with a 2018 yearend cash balance of \$6.0MM being projected. A full review of the long term plans for this enterprise by the City Council’s Strategic Planning Committee as well as Water and Sewer Committee would be prudent while the cash balance is strong.

**WPC (Sewer) Fund:** The debt service for this fund is \$2,940,703 or 29.8% of the projected 2018 revenues. This fund has historically had significant debt due to a building of a plant in the 1980s and the fund’s debt service moved within the City’s policy range in 2018. Storm water revenue is not included in this calculation. Additionally, this fund has a strong unappropriated cash balance which is being projected at \$6.8MM for yearend 2018. A large portion of the debt rolls off in 2021 and a full review of the long term plans for this enterprise by the City Council’s Strategic Planning Committee as well as Water and Sewer Committee would be prudent while the cash balance is strong.

**Special Assessment Debt Service Fund:** This debt is collected by the City through real estate tax assessments. Special assessment debt service in 2018 is \$22,316 for the outstanding Hunter’s Creek project debt. Uncollected assessment debt is paid from the General Fund.





## City of Findlay 2019 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 12/31/18 (Chart follows)***

# CITY OF FINDLAY - HANCOCK COUNTY OHIO

## DEBT SUMMARY AS OF FISCAL YEAR ENDING 12/31/2018\*

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	\$39,600	None	2024	0.0%	OPWC
23065000	\$149,663	CIT-CI	12/31/06	HOWARD STREET IMPROVEMENTS	\$56,124	None	2026	0.0%	OPWC
23060110	\$2,340,000	CIT-CI	08/20/16	HRC (CUBE) REHAB DEBT SERVICE	\$2,065,000	7/1/2026	2033	2.57%	GO
23060210	\$700,000	CIT-CI	08/20/16	CR 236 LAND DEBT SERVICE	\$610,000	7/1/2026	2033	2.57%	GO
23060310	\$3,355,000	CIT-CI	08/20/16	CR 236 WIDENING DEBT SERVICE	\$3,110,000	7/1/2026	2028	2.57%	GO
23060410	\$1,805,000	CIT-CI	08/20/16	5-PLEX DIAMONDS	\$0	None	2018	2.57%	GO
23056000	\$518,006	CIT-CI	06/30/11	ENERGY SAVINGS PROGRAM BOND 'A'	\$71,551	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>\$6,470,280</b>				
25052800	\$2,000,000	WATER	04/03/14	WTP CLEARWELLS	\$410,000	None	2019	0.96%	GO
25051510	\$3,785,000	WATER	04/04/14	2014 REFUNDING OF 03 ISSUE	\$0	None	2018	0.96%	GO
25051000	\$158,500	WATER	12/31/99	CENTER STREET WATERLINE	\$11,888	None	2020	0.0%	OPWC
25051700	\$30,598	WATER	12/31/01	1ST, 2ND, 3RD, ST. WATERLINE	\$5,355	None	2022	0.0%	OPWC
25050200	\$138,775	WATER	01/01/03	MAIN STREET WATERLINE	\$24,364	None	2022	0.0%	OPWC
25050600	\$200,000	WATER	12/31/03	SHERMAN PARK WATERLINE	\$50,000	None	2024	0.0%	OPWC
25050800	\$200,000	WATER	12/31/05	BROAD AVENUE WATERLINE	\$65,000	None	2025	0.0%	OPWC
25050900	\$193,590	WATER	08/06/08	W MELROSE WATERLINE	\$96,795	None	2028	0.0%	OPWC
25050700	\$184,859	WATER	07/16/08	CR 144 WATERLINE	\$101,672	None	2029	0.0%	OPWC
25052600	\$3,656,097	WATER	10/27/05	WATER TREATMENT PLANT IMPROVEMENTS	\$1,927,673	None	2026	3.25%	OWDA
25052400	\$1,625,000	WATER	09/30/11	2011 WATER REFUNDING OF 1998 DEBT	\$0	None	2018	1.95%	GO
<b>TOTAL WATER</b>					<b>\$2,692,747</b>				
25061200	\$1,350,000	WPC	04/03/14	BAR SCREENS	\$275,000	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	\$6,818,891	None	2021	4.36%	EPA, OWDA
25060200	\$3,597,546	WPC	08/30/01	2001 EPA LOAN DEBT SERVICE	\$920,724	None	2023	1.73%	EPA, OWDA
<b>TOTAL WPC (SEWER)</b>					<b>\$8,014,615</b>				
28020000	\$191,896	SPECIAL	09/10/12	2010 HUNTERS CREEK PROJ	\$83,000	None	2022	2.79%	GO
<b>TOTAL SPECIAL ASSESSMENTS</b>					<b>\$83,000</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>\$17,260,642</b>				

# City of Findlay 2019 Permanent Budget Presentation Package

STRUCTURE & PROCESS

FINANCIAL SUMMARIES

CAPITAL & DEBT

**REVENUES**

EXPENSES

STRATEGIC PLANNING

## 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:

**2017 ACTUAL** - These are the actual revenues received in 2017.

**2018 ORIGINAL BUDGET** - This was the original revenue estimate prepared by the Auditor in the fall of 2017 while the 2018 operating budgets were being developed.

**2018 REVISED BUDGET** - This is the total of the original budget, plus any additional revenues that were acknowledged during the operational expense appropriation process.

**2018 PROJECTION** - This is the Auditor's estimate of the total amount that will be collected in each department for the calendar year of 2018.

**2019 AUDITOR** - This is the Auditor's estimate of the revenues expected to be collected in 2019.

# 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>
042401	Building Inspection Fees 2	See Building Inspection Fees. (This account name can be customized for the department's reporting purposes.)
042402	Building Inspection Fees 3	See Building Inspection Fees. (This account name can be customized for the department's reporting purposes.)
042403	Permits/Review Fees	See Building Inspection Fees. (This account name can be customized for the department's reporting purposes.)
042404	Building Inspection Fees 5	See Building Inspection Fees. (This account name can be customized for the department's reporting purposes.)
043200	Parking Charges - Cones	To account for revenues received from charges for cone rental by the public.
043300	Parking/Landing Fees	To account for revenues received from charges for parking or landing of aircraft at the airport.
043400	Parking Lot Fees	To account for fees collected for rental of spaces in City owned surface parking lots.
043600	1999 Water Rotary Fees	To account for the fees collected for rotary water as provided for by City code from 1999.
043601	1999 Sewer Rotary Fees	To account for the fees collected for rotary sewer as provided for by City code from 1999.
043700	Southwest Interceptor	To account for the fees collected for connections onto the Southwest Interceptor sewer trunk line as provided by City code.
043800	Southeast Interceptor	To account for the fees collected for connections onto the Southeast Interceptor sewer trunk line as provided by City code.
043900	Saratoga Interceptor	To account for the fees collected for connections onto the Saratoga Interceptor sewer trunk line as provided by City code.
044000	Prior Year Writeoff Collected	To account for revenues received for charges written off in a prior year but received in the current year.
044100	Water Charges	To account for revenues received from charges to the public for water service provided and collected by the Utility Billing Office.
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.
044602	Water Meter Fees	To account for revenues received from the public for water meter fees.
044700	Old Rotary Charges	To account for revenues received from Rotary Water charges.
044701	Old Rotary Charges 2	To account for revenues received from Rotary Sewer charges.
044800	07 Water Rotary Fees	To account for the fees collected for rotary water as provided for by City code from 2007.
044801	07 Sewer Rotary Fees	To account for the fees collected for rotary sewer as provided for by City code from 2007.
044900	Storm Water Charges	To account for the revenue received from charges to the public for storm water maintenance and replacement and collected by the Utility Billing Office.
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.

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
047201	Group Admissions	To account for revenues collected for group admissions.
047203	Admissions – Special Events	To account for revenues collected for admission for special events.
047205	M-F Daytime Admissions	To account for admission fees for daytime activities at the Recreation Department outside of regularly scheduled programs.
047400	Shelter/Ice Reservations	To account for revenues received from charges to the general public for reservation of City owned shelter houses or the ice rink.
047401	Shelter/Ice Reservations 2	See Shelter/Ice Reservations. (This account name can be customized for the department's reporting purposes.)
047500	Summer Softball Program	To account for receipts from the summer softball program administered by the Recreation Department.
047501	Fall Softball Program	To account for receipts from the fall softball program administered by Recreation Department.
047600	Vending Sales	To account for the revenue generated from vending machines throughout City operations.
047601	Video Game Money	To account for the revenue generated from the video games at the City's ice arena.
047602	Vending Sales 2	See Vending Sales. (This account name can be customized for the department's reporting purposes.)
047603	Cola Commissions	To account for the revenue generated specifically from cola contracts throughout City operations.
047700	Advertising Income-CUBE	To account for the revenue generated from sales of advertising space at the ice arena.
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).

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
048101	Cemetery Open/Close Cremation Charges	To account for revenues received from current services provided for preparation of cemetery lots for opening/closing of ashes.
048102	Cemetery Open/Close Infant Charges	To account for revenues received from current services provided for preparation of cemetery lots for vaults (opening/closing) for infants/small children.
048103	Cemetery Open/Close Afterhours/Weekend	To account for revenues received from current services provided for preparation of cemetery lots for vaults (opening/closing) for after-hours or on weekends.
048104	Cemetery Open/Close Removal/Relocate	To account for revenues received from current services provided for preparation of cemetery lots for vaults (opening/closing) when removing and/or relocating.
048200	Cemetery Foundation Charges	To account for revenues received from current services provided for preparation of cemetery lots for foundation of headstones.
048300	Miscellaneous Revenue	To account for revenues received by the City for services or charges not classified in any other specific category.
048301	Sale of Scrap	To account for the revenues received for the sale of scrap metals to be receipted by the Auditor's Office.
048302	Bad Check Fees	To account for the revenues received for the charge assessed per bad check.
048303	Copy Charges/Report Copies	To account for copy charges received by departments for copies made for the public.
048304	False Alarm Charges	To account for fees collected for false alarms billed to the public.
048305	Sale of Mulch	To account for the sale of mulch as prepared by City personnel.
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.

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
051200	Parking Fines	To account for revenues received as penalties for violation of municipal parking regulations.
051300	Impoundment Fees	To account for the revenues received from impoundment of vehicles.
051400	Pay for Stay	To account for a mandatory fine imposed by Municipal Court which is to offset some of the jail expenses.
051500	State Patrol Fines	To account for revenues received from Municipal Court which are identified as violations cited by State Patrol.
<b><u>INTEREST EARNINGS</u></b>		
061000	Interest Earnings	To account for revenues received from investment of City funds.
<b><u>RENTS &amp; ROYALTIES</u></b>		
062000	Rent & User Fees	To account for revenues received for rents collected from city properties. (This account name can be customized for the department's reporting purposes.)
062001	Rent & User Fees 2	See Rent & User Fees. (This account name can be customized for the department's reporting purposes.)
062002	Rent & User Fees 3	See Rent & User Fees. (This account name can be customized for the department's reporting purposes.)
062003	Rent & User Fees 4	See Rent & User Fees. (This account name can be customized for the department's reporting purposes.)
062004	Rent & User Fees 5	See Rent & User Fees. (This account name can be customized for the department's reporting purposes.)
062005	Rent & User Fees 6	See Rent & User Fees. (This account name can be customized for the department's reporting purposes.)
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.

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
063200	Special Assessments	To account for the receipt of special assessments that have been levied on property owners after certification to the County Auditor not specifically provided for below. (Received via real estate tax settlements)
063201	Weed Fees	To account for the receipt of weed assessments that have been levied on property owners after certification to the County Auditor.
063202	Sidewalk Repair Fees	To account for the receipt of sidewalk repair assessments that have been levied on property owners after certification to the County Auditor.
063203	Property Cleanup Fees	To account for the receipt of property cleanup assessments that have been levied on property owners after certification to the County Auditor.
063204	PILOT/TIF Payments	To account for the receipt of PILOT/TIF payments from the redirection of property taxes to pay for special improvements in the qualified districts/areas.
063205	Property Demolition	To account for the receipt of property demolition assessments that have been levied on property owners after certification to the County Auditor.

### **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.

## CITY OF FINDLAY CLASSIFICATION OF REVENUES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
064401	Easements Given	To account for revenues received from the granting of easements on city-owned land.
064502	Sale of Gravesite - Other Adult	To account for revenues received from the sale of lots in the cemetery.
064503	Sale of Gravesite – Infants	To account for revenues received from the sale of lots for infants in the cemetery.
064504	Perpetual Care Adult	To account for the revenues received (in addition to the lot sales) that are intended for the purpose of providing future income for cemetery operations once all lots are sold.
064505	Perpetual Care Child	To account for the revenues received (in addition to the lot sales) that are intended for the purpose of providing future income for cemetery operations once all lots are sold.
064600	Reimbursements	To account for revenues received as reimbursement for monies previously spent by the City if not specifically provided for below. This code is also used to reimburse charges or services between departments.
064601	Jury Duty/Witness Fees	To account for revenues received from employees that have been paid by the city and subsequently by the courts to tend to civic duties.
064604	Reimbursements 2	See Reimbursements. (This account name can be customized for the department's reporting purposes.)
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  
bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21001000 COUNCIL							
21001000 041200	CODE SUPP	.00	.00	.00	-300.00	-300.00	.0%
21001000 048300	MISC REV	-2,450.00	-3,000.00	-3,000.00	-3,800.00	-3,000.00	-21.1%
21001000 048303	COPIES	-3.50	.00	.00	-50.00	.00	.0%
21001000 064600	REIMB	.00	.00	.00	-121.00	.00	.0%
TOTAL COUNCIL		-2,453.50	-3,000.00	-3,000.00	-4,271.00	-3,300.00	-22.7%



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

P 2  
bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21002000 MAYOR'S OFFICE						
21002000 021600 PROF LIC	-1,348.00	-1,200.00	-1,200.00	-1,350.00	-1,350.00	.0%
21002000 041500 WEDDING	-2,600.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	.0%
21002000 048300 MISC REV	.00	.00	.00	.00	.00	.0%
21002000 048303 COPIES	-13.70	.00	.00	.00	.00	.0%
21002000 062000 RENTS	-1.00	.00	.00	-1.00	.00	.0%
21002000 064600 REIMB	-46.64	.00	.00	.00	.00	.0%
21002000 065000 CONTRIB	.00	.00	.00	.00	.00	.0%
TOTAL MAYOR'S OFFICE	-4,009.34	-4,200.00	-4,200.00	-4,351.00	-4,350.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21003000 AUDITOR'S OFFICE						
21003000 041100 COURT COST	-484.94	-600.00	-600.00	-500.00	-600.00	20.0%
21003000 048302 BD CHCKS	.00	.00	.00	.00	.00	.0%
21003000 048303 COPIES	-55.00	.00	.00	-50.00	-50.00	.0%
21003000 064600 REIMB	-608.53	-400.00	-400.00	-600.00	-400.00	-33.3%
21003000 065200 OPXFER IN	-396,910.00	-365,501.00	-365,501.00	-365,501.00	-386,476.00	5.7%
21003000 065300 CIXFER IN	.00	.00	.00	.00	.00	.0%
TOTAL AUDITOR'S OFFICE	-398,058.47	-366,501.00	-366,501.00	-366,651.00	-387,526.00	5.7%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21005000 LAW DIRECTOR						
21005000 064600 REIMB	-104,960.29	-104,000.00	-104,000.00	-110,258.00	-115,000.00	4.3%
TOTAL LAW DIRECTOR	-104,960.29	-104,000.00	-104,000.00	-110,258.00	-115,000.00	4.3%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21006000 MUNICIPAL COURT						
21006000 041100 COURT COST	-813,177.49	-700,000.00	-700,000.00	-840,000.00	-850,000.00	1.2%
21006000 041400 PROF FEE	-165.00	.00	.00	-225.00	-225.00	.0%
21006000 048300 MISC REV	-655.16	-500.00	-500.00	-2,300.00	-1,000.00	-56.5%
21006000 048302 BD CHCKS	-150.00	.00	.00	.00	.00	.0%
21006000 048303 COPIES	-836.32	-1,000.00	-1,000.00	-560.00	-500.00	-10.7%
21006000 051100 CT FINES	-411,434.39	-400,000.00	-400,000.00	-430,000.00	-450,000.00	4.7%
21006000 051400 PAY STAY	-2,241.10	-2,000.00	-2,000.00	-2,300.00	-2,300.00	.0%
21006000 051500 OSHP FINES	-126,380.59	-120,000.00	-120,000.00	-120,000.00	-125,000.00	4.2%
21006000 061000 INT EARN	-297.36	-200.00	-200.00	-800.00	-1,000.00	25.0%
21006000 064201 AUCT REV	-181.00	.00	.00	-118.00	.00	.0%
21006000 064600 REIMB	-297,164.37	-270,000.00	-270,000.00	-304,600.00	-300,000.00	-1.5%
21006000 064601 JURWIT FEE	.00	.00	.00	-18.00	.00	.0%
21006000 065300 CIXFER IN	.00	.00	-28,000.00	-28,000.00	.00	.0%
TOTAL MUNICIPAL COURT	-1,652,682.78	-1,493,700.00	-1,521,700.00	-1,728,921.00	-1,730,025.00	.1%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21007000 CIVIL SERVICE						
21007000 041400 PROF FEE	-26,903.31	-27,000.00	-27,000.00	-27,000.00	-27,000.00	.0%
21007000 064600 REIMB	-22,746.00	-20,500.00	-20,500.00	-25,930.00	-25,000.00	-3.6%
TOTAL CIVIL SERVICE	-49,649.31	-47,500.00	-47,500.00	-52,930.00	-52,000.00	-1.8%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21009000 COMPUTER SERVICES						
21009000 064201 AUCT REV	-1,347.01	.00	.00	-1,000.00	-1,500.00	50.0%
21009000 064600 REIMB	-321,499.00	-381,130.00	-381,130.00	-381,130.00	-479,002.00	25.7%
21009000 065300 CIXFER IN	-25,000.00	.00	-33,000.00	-33,000.00	.00	.0%
TOTAL COMPUTER SERVICES	-347,846.01	-381,130.00	-414,130.00	-415,130.00	-480,502.00	15.7%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21011000 GENERAL REVENUE						
21011000 011100 RE TAX	-1,987,136.33	-2,162,690.00	-2,162,690.00	-1,942,634.00	-2,171,471.00	11.8%
21011000 011200 ROLLBACK	-173,773.78	.00	.00	-174,313.00	.00	.0%
21011000 011300 HOMESTD	-52,840.20	.00	.00	-51,737.00	.00	.0%
21011000 011500 TRAILER TA	-8,790.88	-10,700.00	-10,700.00	-10,700.00	-10,700.00	.0%
21011000 016100 HOTEL TAX	-671,323.09	-732,670.00	-732,670.00	-740,750.00	-800,000.00	8.0%
21011000 021600 PROF LIC	-307,826.30	-310,000.00	-310,000.00	-310,000.00	-310,000.00	.0%
21011000 034100 ST GRNT	-6,362.98	.00	-11,040.78	-11,041.00	.00	.0%
21011000 035200 CO LGF	-424,803.85	-424,280.00	-424,280.00	-424,280.00	-438,771.00	3.4%
21011000 035300 ST LGF	-15,120.25	.00	.00	.00	.00	.0%
21011000 035500 LIQUOR	-66,964.28	-67,000.00	-67,000.00	-67,000.00	-67,000.00	.0%
21011000 035600 CIG TX	-1,801.91	-1,800.00	-1,800.00	-1,800.00	-1,800.00	.0%
21011000 035700 ESTATE TX	-1,312.67	.00	.00	.00	.00	.0%
21011000 048300 MISC REV	-13,699.04	.00	.00	-1.00	.00	.0%
21011000 061000 INT EARN	-256,538.18	-150,000.00	-150,000.00	-385,000.00	-442,750.00	15.0%
21011000 062000 RENTS	-23,853.00	-24,000.00	-24,000.00	-25,810.00	-24,000.00	-7.0%
21011000 063201 WEED FEE	-8,053.74	-8,000.00	-8,000.00	-6,000.00	-6,000.00	.0%
21011000 063203 CLEAN FEE	-10.03	.00	.00	-4,701.00	.00	-100.0%
21011000 064600 REIMB	-316,880.45	-50,000.00	-50,246.84	-300,667.00	-100,000.00	-66.7%
21011000 065200 OPXFER IN	-17,847,380.69	-18,931,520.00	-18,931,520.00	-19,599,828.00	-19,662,380.00	.3%
21011000 065300 CIXFER IN	-37,933.29	.00	.00	.00	.00	.0%
TOTAL GENERAL REVENUE	-22,222,404.94	-22,872,660.00	-22,883,947.62	-24,056,262.00	-24,034,872.00	-.1%





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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21012000 POLICE DEPARTMENT						
21012000 021600 PROF LIC	-105.00	-100.00	-100.00	-100.00	-100.00	.0%
21012000 022400 BIKE LIC	-31.00	.00	.00	-13.00	.00	-100.0%
21012000 031800 FED GRANT	-4,732.61	.00	.00	-3,383.00	.00	.0%
21012000 034200 LOCAL GRNT	-9,000.00	.00	.00	.00	.00	.0%
21012000 041401 ENF/EDUC	-775.86	.00	.00	.00	.00	.0%
21012000 041416 BLDG SECRT	-135,822.52	-132,000.00	-132,000.00	-132,000.00	-132,000.00	.0%
21012000 045400 RESTIT	-1,193.00	-500.00	-500.00	-4,956.00	-1,000.00	-79.8%
21012000 048300 MISC REV	-3,313.56	.00	.00	-298.00	.00	.0%
21012000 048301 SCRAP	-369.00	.00	.00	-71.00	.00	.0%
21012000 048302 BD CHCKS	.00	.00	.00	.00	.00	.0%
21012000 048303 COPIES	-1,671.97	-1,500.00	-1,500.00	-1,500.00	-1,500.00	.0%
21012000 048304 FALSE ALAR	-2,050.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	.0%
21012000 051300 IMPOUNDS	-3,155.00	-2,000.00	-2,000.00	-3,200.00	-2,000.00	-37.5%
21012000 062000 EQ RENTS	-3,795.96	.00	.00	-4,255.00	-4,000.00	-6.0%
21012000 064201 AUCT REV	-17,888.88	.00	.00	-17,075.00	.00	.0%
21012000 064600 REIMB	-2,254.63	-1,000.00	-1,000.00	-343.00	.00	-100.0%
21012000 064601 JURWIT FEE	-407.00	-200.00	-200.00	-180.00	-200.00	11.1%
21012000 065000 CONTRIB	.00	.00	-500.00	-500.00	.00	.0%
21012000 065200 OPXFER IN	-248,283.47	-230,000.00	-230,000.00	-252,733.00	-230,000.00	-9.0%
21012000 065300 CIXFER IN	-310,422.00	.00	-177,939.00	-177,939.00	.00	.0%
TOTAL POLICE DEPARTMENT	-745,271.46	-369,300.00	-547,739.00	-600,546.00	-372,800.00	-37.9%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21013000 DISASTER SERVICES						
21013000 048301 SCRAP	.00	.00	.00	.00	.00	.0%
21013000 065300 CIXFER IN	.00	.00	.00	.00	.00	.0%
TOTAL DISASTER SERVICES	.00	.00	.00	.00	.00	.0%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21014000 FIRE DEPARTMENT						
21014000 034100 ST GRNT	-1,500.00	.00	.00	.00	.00	.0%
21014000 041400 AIR FILLS	-913.63	-800.00	-800.00	-800.00	-800.00	.0%
21014000 042200 FIRE SRVS	-25,000.00	-25,000.00	-25,000.00	-25,000.00	-50,000.00	100.0%
21014000 048300 MISC REV	.00	.00	.00	.00	.00	.0%
21014000 048301 SCRAP	-194.66	.00	.00	-10.00	.00	.0%
21014000 048303 COPIES	-30.00	.00	.00	-30.00	-30.00	.0%
21014000 064100 CONS SALE	-113.50	.00	.00	-33.00	.00	.0%
21014000 064200 SALE VEH	-100.00	.00	.00	.00	.00	.0%
21014000 064201 AUCT REV	-2,256.89	.00	.00	-37.00	.00	-100.0%
21014000 064600 REIMB	-29,440.39	-2,000.00	-2,000.00	-3,005.00	-2,000.00	-33.4%
21014000 065000 CONTRIB	-175.00	.00	.00	.00	.00	.0%
21014000 065200 OPXFER IN	-248,283.47	-230,000.00	-230,000.00	-252,733.00	-230,000.00	-9.0%
21014000 065300 CIXFER IN	-25,000.00	.00	-52,000.00	-52,000.00	.00	.0%
TOTAL FIRE DEPARTMENT	-333,007.54	-257,800.00	-309,800.00	-333,648.00	-282,830.00	-15.2%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21015000 DISPATCH CENTER						
21015000 064601 JURWIT FEE	.00	.00	.00	-80.00	.00	.0%
TOTAL DISPATCH CENTER	.00	.00	.00	-80.00	.00	-100.0%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21016000 N.E.A.T.							
21016000 048300	MISC REV	-103.80	.00	.00	-147.00	.00	.0%
21016000 063201	WEED FEE	-5,536.20	-1,500.00	-1,500.00	-145.00	.00	-100.0%
21016000 063203	CLEAN FEE	-1,519.76	.00	.00	.00	.00	.0%
21016000 064600	REIMB	-9,807.06	.00	.00	.00	.00	.0%
TOTAL N.E.A.T.		-16,966.82	-1,500.00	-1,500.00	-292.00	.00	-100.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 2019 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
<hr/>						
21018000 HUMAN RESOURCES						
21018000 048303 COPIES	.00	.00	.00	.00	.00	.0%
21018000 064600 REIMB	.00	.00	.00	.00	.00	.0%
21018000 064601 JURWIT FEE	.00	.00	.00	.00	.00	.0%
TOTAL HUMAN RESOURCES	.00	.00	.00	.00	.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21019000 WORC							
21019000 045400	RESTIT	-3.00	.00	.00	.00	.00	.0%
21019000 047602	COMMISSION	-53.70	.00	.00	.00	.00	.0%
21019000 048300	MISC REV	-35.00	.00	.00	.00	.00	.0%
21019000 051400	PAY STAY	-19,675.00	.00	.00	.00	.00	.0%
21019000 064201	AUCT REV	-1,201.00	.00	.00	.00	.00	.0%
TOTAL WORC		-20,967.70	.00	.00	.00	.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21020000 SERVICE DIRECTOR						
21020000 064201 AUCT REV	-4,300.00	.00	.00	.00	.00	.0%
21020000 064600 REIMB	.00	.00	.00	.00	.00	.0%
TOTAL SERVICE DIRECTOR	-4,300.00	.00	.00	.00	.00	.0%





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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21021000 ENGINEERING DEPARTMENT						
21021000 021600 PROF LIC	-4,600.00	-4,500.00	-4,500.00	-4,500.00	-4,500.00	.0%
21021000 022100 B&E PERMIT	-2,150.00	-1,800.00	-1,800.00	-2,150.00	-2,300.00	7.0%
21021000 022800 SEW PER	-17,150.00	-18,000.00	-18,000.00	-16,500.00	-18,000.00	9.1%
21021000 041200 PUBS	-74.10	-100.00	-100.00	-127.00	-120.00	-5.5%
21021000 041301 SITE PLAN	-33,986.72	-15,000.00	-15,000.00	-15,000.00	-15,000.00	.0%
21021000 041302 PLAT APPR	-5,687.72	-2,000.00	-2,000.00	-5,500.00	-6,000.00	9.1%
21021000 041400 PROF FEE	-72,928.27	-90,000.00	-90,000.00	-80,000.00	-85,000.00	6.3%
21021000 048302 BD CHCKS	.00	.00	.00	.00	.00	.0%
21021000 048303 COPIES	-32.10	.00	.00	-5.00	.00	.0%
21021000 064201 AUCT REV	.00	.00	.00	.00	.00	.0%
21021000 064600 REIMB	.00	.00	-6,111.04	-7,694.00	.00	.0%
21021000 065300 CIXFER IN	-55,000.00	.00	.00	.00	.00	.0%
TOTAL ENGINEERING DEPARTMENT	-191,608.91	-131,400.00	-137,511.04	-131,476.00	-130,920.00	-.4%



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PROJECTION: 2019 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21022000 PUBLIC BUILDING						
21022000 048301 SCRAP	.00	.00	.00	.00	.00	.0%
21022000 064600 REIMB	-32,767.18	-1,000.00	-1,000.00	.00	-1,000.00	.0%
21022000 065300 CIXFER IN	.00	.00	.00	.00	.00	.0%
TOTAL PUBLIC BUILDING	-32,767.18	-1,000.00	-1,000.00	.00	-1,000.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21032000 ZONING							
21032000 022101	ZONING PER	-47,900.00	-45,000.00	-45,000.00	-46,000.00	-50,000.00	8.7%
21032000 022102	DEMO PER	-800.00	-500.00	-500.00	-520.00	-500.00	-3.8%
21032000 022103	FLOOD PER	-4,950.00	-3,900.00	-3,900.00	-3,200.00	-3,500.00	9.4%
21032000 022104	SIGN PER	-4,170.00	-3,000.00	-3,000.00	-3,120.00	-3,000.00	-3.8%
21032000 022105	SDWKCAFE	-300.00	-400.00	-400.00	-400.00	-400.00	.0%
21032000 041300	PLA/ZN FEE	-4,500.00	-4,500.00	-4,500.00	-4,750.00	-4,500.00	-5.3%
21032000 041400	PROF FEE	-1,175.00	-400.00	-400.00	-1,850.00	-1,500.00	-18.9%
21032000 048300	MISC REV	.00	.00	.00	-2,100.00	.00	.0%
21032000 048302	BD CHCKS	.00	.00	.00	.00	.00	.0%
21032000 048303	COPIES	.00	.00	.00	-60.00	.00	.0%
21032000 063201	WEED FEE	.00	.00	.00	-1,500.00	-1,500.00	.0%
21032000 063203	CLEAN FEE	.00	.00	.00	.00	.00	.0%
21032000 063205	PROPDEMO	.00	.00	.00	.00	.00	.0%
21032000 064201	AUCT REV	.00	.00	.00	.00	.00	.0%
21032000 064600	REIMB	.00	.00	.00	.00	.00	.0%
TOTAL ZONING		-63,795.00	-57,700.00	-57,700.00	-63,500.00	-64,900.00	2.2%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
<hr/>						
21034000 PARKS DEPARTMENT						
21034000 011600 SALES TX	-50.41	.00	.00	-54.00	-50.00	-7.4%
21034000 041400 PROF FEE	-10,492.96	.00	.00	-7,500.00	-8,000.00	6.7%
21034000 047401 SHELTER	-6,800.00	-6,600.00	-6,600.00	-5,625.00	-6,600.00	17.3%
21034000 047600 VENDING	-1,990.75	-2,500.00	-2,500.00	-2,000.00	-2,000.00	.0%
21034000 048300 MISC REV	.00	.00	.00	.00	.00	.0%
21034000 064100 CONS SALE	-724.59	.00	.00	-800.00	-800.00	.0%
21034000 064201 AUCT REV	-42.00	.00	.00	.00	.00	.0%
21034000 064600 REIMB	-884.81	-1,400.00	-1,400.00	-1,352.00	-450.00	-66.7%
21034000 064601 JURWIT FEE	.00	.00	.00	.00	.00	.0%
21034000 065000 CONTRIB	.00	.00	.00	.00	.00	.0%
21034000 065300 CIXFER IN	-171,000.00	.00	-160,000.00	-160,000.00	.00	.0%
TOTAL PARKS DEPARTMENT	-191,985.52	-10,500.00	-170,500.00	-177,331.00	-17,900.00	-89.9%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21042000 RECREATION MAINTENANCE						
21042000 065000 CONTRIB	.00	.00	-10,900.00	-10,900.00	.00	.0%
TOTAL RECREATION MAINTENANCE	.00	.00	-10,900.00	-10,900.00	.00	-100.0%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21044400 RECREATION FUNCTIONS						
21044400 011600 SLS TX CUB	-2,919.54	-3,200.00	-3,200.00	-3,200.00	-3,200.00	.0%
21044400 011601 SLSTX DIAM	-4,212.95	-4,500.00	-4,500.00	-3,532.00	-4,000.00	13.3%
21044400 041400 PR FEE CUB	-3,840.00	-4,000.00	-4,000.00	-4,000.00	-4,000.00	.0%
21044400 041401 PR FEE REC	-3,400.00	-3,900.00	-3,900.00	-3,900.00	-3,900.00	.0%
21044400 047200 PUBLIC SKT	-61,656.00	-63,000.00	-63,000.00	-63,000.00	-63,000.00	.0%
21044400 047201 PARTY ADMN	-2,989.50	-3,200.00	-3,200.00	-3,200.00	-3,200.00	.0%
21044400 047205 M-FDAYTIME	-17,436.00	-17,250.00	-17,250.00	-17,250.00	-17,250.00	.0%
21044400 047400 ICE RESERV	-261,019.25	-265,000.00	-265,000.00	-265,000.00	-265,000.00	.0%
21044400 047401 SHELTER	-6,850.00	-7,000.00	-7,000.00	-6,500.00	-7,000.00	7.7%
21044400 047500 SUM SBALL	-26,700.00	-27,000.00	-27,000.00	-24,350.00	-25,000.00	2.7%
21044400 047501 FALL SBALL	-8,700.00	-9,000.00	-9,000.00	-7,500.00	-8,000.00	6.7%
21044400 047600 VEND CUBE	-14,552.16	-15,000.00	-15,000.00	-15,000.00	-15,000.00	.0%
21044400 047601 VIDEO MONE	-1,262.75	-1,500.00	-1,500.00	-1,000.00	-900.00	-10.0%
21044400 047602 VEND DIAM	-839.18	-1,000.00	-1,000.00	-500.00	-500.00	.0%
21044400 047603 COLA COMM	.00	-2,000.00	-2,000.00	-5,500.00	-5,500.00	.0%
21044400 047700 AD INCOME	-5,910.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	.0%
21044400 047701 ADS-PLEX	-4,820.00	-5,500.00	-5,500.00	-4,500.00	-4,500.00	.0%
21044400 047902 LTS	-17,556.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00	.0%
21044400 047903 FIELD RENT	-20,962.50	-24,000.00	-24,000.00	-23,500.00	-24,000.00	2.1%
21044400 048300 CUBE MISC	-208.99	-250.00	-250.00	-250.00	-250.00	.0%
21044400 048301 SCRAP	-157.80	.00	.00	-80.00	.00	.0%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE	
21044400	048302	BD CHCKS	-75.00	.00	.00	.00	.00	.0%
21044400	048309	MISC R PRG	-3,090.99	-3,000.00	-3,000.00	-4,170.00	-4,000.00	-4.1%
21044400	062000	FLOOR RENT	-3,810.00	-4,000.00	-4,000.00	-4,900.00	-4,900.00	.0%
21044400	062001	ROOM RENT	-5,681.70	-6,000.00	-6,000.00	-6,000.00	-6,000.00	.0%
21044400	062002	LOCKER RNT	-529.25	-600.00	-600.00	-600.00	-600.00	.0%
21044400	062003	SKATES	-25,152.00	-25,000.00	-25,000.00	-25,000.00	-25,000.00	.0%
21044400	062004	RENT DIAMD	-7,982.50	-8,000.00	-8,000.00	-8,900.00	-8,300.00	-6.7%
21044400	062005	RENT REC P	-2,725.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	.0%
21044400	064000	PRO SH FEE	-422.31	-400.00	-400.00	-410.00	-400.00	-2.4%
21044400	064100	CUBE CONS	-26,776.43	-30,000.00	-30,000.00	-30,000.00	-30,000.00	.0%
21044400	064101	DIAM CONS	-58,039.42	-60,000.00	-60,000.00	-49,500.00	-50,000.00	1.0%
21044400	064201	AUCT REV	-155.00	.00	.00	-1,235.00	-1,235.00	.0%
21044400	064600	REIMB CUBE	-530.00	-400.00	-400.00	-1,100.00	-600.00	-45.5%
21044400	064604	REIM DIAM	-1,860.00	-1,000.00	-1,000.00	-1,590.00	-1,500.00	-5.7%
21044400	065000	CONTRIB	.00	.00	.00	.00	.00	.0%
21044400	065300	CIXFER IN	-28,000.00	.00	-30,000.00	-30,000.00	.00	.0%
TOTAL RECREATION FUNCTIONS			-630,822.22	-617,700.00	-647,700.00	-638,167.00	-609,735.00	-4.5%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
21046000 CEMETERY DEPARTMENT						
21046000 041400 SHRUBS	-50.00	.00	.00	-100.00	.00	.0%
21046000 041402 SM BURIALS	-18,800.00	-18,000.00	-18,000.00	-18,000.00	-18,000.00	.0%
21046000 041403 SM MAINT	-1,860.00	-2,000.00	-2,000.00	-2,250.00	-2,000.00	-11.1%
21046000 048100 OC VAULT	-27,000.00	-38,000.00	-38,000.00	-38,000.00	-38,000.00	.0%
21046000 048101 OC ASH	-7,750.00	-8,500.00	-8,500.00	-7,000.00	-8,000.00	14.3%
21046000 048102 OC CHILD	-500.00	.00	.00	.00	.00	.0%
21046000 048103 OC EXTRA	-17,150.00	-17,500.00	-17,500.00	-17,500.00	-17,500.00	.0%
21046000 048104 OC REMOVE	.00	.00	.00	.00	.00	.0%
21046000 048300 MISC REV	-420.00	.00	.00	-240.00	.00	.0%
21046000 064201 AUCT REV	-5,580.33	.00	.00	.00	.00	.0%
21046000 064502 OTHER LOT	-9,250.00	-12,000.00	-12,000.00	-13,125.00	-12,000.00	-8.6%
21046000 064503 CHILD LOT	.00	.00	.00	.00	.00	.0%
21046000 064600 REIMB	-361.17	.00	.00	.00	.00	.0%
21046000 064601 JURWIT FEE	.00	.00	.00	.00	.00	.0%
21046000 065200 OPXFER IN	-15,797.88	-13,500.00	-13,500.00	-28,600.00	-32,500.00	13.6%
21046000 065300 CIXFER IN	-93,000.00	.00	-74,000.00	-74,000.00	.00	.0%
TOTAL CEMETERY DEPARTMENT	-197,519.38	-109,500.00	-183,500.00	-198,815.00	-128,000.00	-35.6%
TOTAL GENERAL FUND	-27,211,076.37	-26,829,091.00	-27,412,828.66	-28,893,529.00	-28,415,660.00	-1.7%





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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SCM&R FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
22040000 SCM&R STREETS						
22040000 011600 SALES TX	-580.00	-700.00	-700.00	-700.00	-700.00	.0%
22040000 035100 GAS TAX	-928,447.66	-920,000.00	-920,000.00	-930,000.00	-920,000.00	-1.1%
22040000 035101 HIWAY TX	-490,243.05	-475,000.00	-475,000.00	-475,000.00	-475,000.00	.0%
22040000 035400 CO MVL	-326,886.97	-300,000.00	-300,000.00	-310,000.00	-310,000.00	.0%
22040000 041400 PROF FEE	-43,784.51	-35,000.00	-35,000.00	-36,656.00	-37,500.00	2.3%
22040000 045400 RESTIT	-508.77	.00	.00	-330.00	.00	.0%
22040000 048300 MISC REV	-661.94	-1,000.00	-1,600.00	-1,146.00	-1,000.00	-12.7%
22040000 048301 SCRAP	-2,521.15	.00	.00	-3,158.00	.00	.0%
22040000 048305 MULCH	-5,435.83	-5,000.00	-5,000.00	-5,000.00	-5,000.00	.0%
22040000 061000 INT EARN	-9,413.58	-7,500.00	-7,500.00	-15,550.00	-17,880.00	15.0%
22040000 062001 FARMRENT	-4,885.20	-5,310.00	-5,310.00	-5,310.00	-5,310.00	.0%
22040000 064100 COMPOST	-2,080.11	-2,100.00	-2,100.00	-1,635.00	-1,600.00	-2.1%
22040000 064101 SIGNSALES	-27.97	.00	.00	.00	.00	.0%
22040000 064201 AUCT REV	-8,012.81	.00	.00	-765.00	.00	.0%
22040000 064600 REIMB	-30,927.27	-5,000.00	-5,000.00	-39,700.00	-30,000.00	-24.4%
22040000 064601 JURWIT FEE	-50.00	.00	.00	.00	.00	.0%
22040000 065200 OPXFER IN	-655,000.00	-970,000.00	-970,000.00	-970,000.00	-835,000.00	-13.9%
22040000 065300 CIXFER IN	-466,000.00	.00	-460,000.00	-460,000.00	.00	.0%
TOTAL SCM&R STREETS	-2,975,466.82	-2,726,610.00	-3,187,210.00	-3,254,950.00	-2,638,990.00	-18.9%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 2019 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SCM&R FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
22043200 TRAFFIC - SIGNALS						
22043200 045400 RESTIT	-1,228.88	.00	.00	.00	.00	.0%
22043200 048301 SCRAP	-15.60	.00	.00	-443.00	.00	.0%
22043200 064201 AUCT REV	-3,121.95	.00	.00	-3,750.00	.00	.0%
22043200 064600 REIMB	.00	.00	.00	.00	.00	.0%
22043200 065300 CIXFER IN	-115,000.00	.00	-129,000.00	-129,000.00	.00	.0%
TOTAL TRAFFIC - SIGNALS	-119,366.43	.00	-129,000.00	-133,193.00	.00	-100.0%
TOTAL SCM&R FUND	-3,094,833.25	-2,726,610.00	-3,316,210.00	-3,388,143.00	-2,638,990.00	-22.1%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

PERMISSIVE LICENSE FEES FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
22050000 CO PERMISSIVE LICENSE FEES						
22050000 038200 PERM LIC	-136,952.32	.00	.00	-125,673.00	.00	.0%
22050000 065300 CIXFER IN	.00	.00	.00	.00	.00	.0%
TOTAL CO PERMISSIVE LICENSE	-136,952.32	.00	.00	-125,673.00	.00	-100.0%
TOTAL PERMISSIVE LICENSE FEE	-136,952.32	.00	.00	-125,673.00	.00	-100.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

STATE HIWAY IMPROVEMENT FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
22045000 SCM&R HIWAYS						
22045000 035100 GAS TAX	-75,279.54	-75,000.00	-75,000.00	-75,000.00	-75,000.00	.0%
22045000 035101 HIWAY TX	-39,749.42	-38,500.00	-38,500.00	-38,500.00	-38,500.00	.0%
22045000 035400 CO MVL	-26,504.35	-24,100.00	-24,100.00	-26,750.00	-26,500.00	-.9%
22045000 061000 INT EARN	-2,460.09	-1,600.00	-1,600.00	-4,040.00	-4,650.00	15.1%
22045000 064600 REIMB	.00	.00	.00	.00	.00	.0%
22045000 065300 CIXFER IN	.00	.00	.00	.00	.00	.0%
TOTAL SCM&R HIWAYS	-143,993.40	-139,200.00	-139,200.00	-144,290.00	-144,650.00	.2%
TOTAL STATE HIWAY IMPROVEMEN	-143,993.40	-139,200.00	-139,200.00	-144,290.00	-144,650.00	.2%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

LAW ENFORCEMENT TRUST FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
22060000 LAW ENFORCEMENT TRUST						
22060000 021100 REC PROP	.00	.00	.00	.00	.00	.0%
TOTAL LAW ENFORCEMENT TRUST	.00	.00	.00	.00	.00	.0%
TOTAL LAW ENFORCEMENT TRUST	.00	.00	.00	.00	.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 2019 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

DRUG LAW ENFORC TRUST FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
22065000 DRUG LAW ENFORCEMENT TRUST						
22065000 051100 CT FINES	.00	.00	.00	-1,500.00	.00	.0%
TOTAL DRUG LAW ENFORCEMENT T	.00	.00	.00	-1,500.00	.00	-100.0%
TOTAL DRUG LAW ENFORC TRUST	.00	.00	.00	-1,500.00	.00	-100.0%



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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

ID ALCOHOL TREATMENT FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
22070000 ID ALCOHOL TREATMENT						
22070000 041101 STATE FEES	-17,254.60	-10,000.00	-10,000.00	-5,000.00	-8,000.00	60.0%
22070000 051100 CT FINES	-8,408.23	-7,100.00	-7,100.00	-9,000.00	-10,000.00	11.1%
TOTAL ID ALCOHOL TREATMENT	-25,662.83	-17,100.00	-17,100.00	-14,000.00	-18,000.00	28.6%
TOTAL ID ALCOHOL TREATMENT F	-25,662.83	-17,100.00	-17,100.00	-14,000.00	-18,000.00	28.6%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

ENFORCEMENT/EDUCATION FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
22075000 ENFORCEMENT/EDUCATION						
22075000 051100 CT FINES	-3,116.21	-2,300.00	-2,300.00	-3,000.00	-3,000.00	.0%
TOTAL ENFORCEMENT/EDUCATION	-3,116.21	-2,300.00	-2,300.00	-3,000.00	-3,000.00	.0%
TOTAL ENFORCEMENT/EDUCATION	-3,116.21	-2,300.00	-2,300.00	-3,000.00	-3,000.00	.0%





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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

COURT SPECIAL PROJECTS FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
22079000 COURT SPECIAL PROJECTS						
22079000 041100 COURT COST	-320,067.16	-320,000.00	-320,000.00	-306,000.00	-300,000.00	-2.0%
22079000 064600 REIMB	-267.34	.00	.00	-834.00	.00	.0%
TOTAL COURT SPECIAL PROJECTS	-320,334.50	-320,000.00	-320,000.00	-306,834.00	-300,000.00	-2.2%
TOTAL COURT SPECIAL PROJECTS	-320,334.50	-320,000.00	-320,000.00	-306,834.00	-300,000.00	-2.2%



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ACCOUNTS FOR:

COURT COMPUTERIZATION FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
22080000 COURT COMPUTERIZATION						
22080000 041100 COURT COST	-61,678.26	-60,000.00	-60,000.00	-58,300.00	-55,000.00	-5.7%
TOTAL COURT COMPUTERIZATION	-61,678.26	-60,000.00	-60,000.00	-58,300.00	-55,000.00	-5.7%
TOTAL COURT COMPUTERIZATION	-61,678.26	-60,000.00	-60,000.00	-58,300.00	-55,000.00	-5.7%



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ACCOUNTS FOR:

METRICH DRUG LAW ENFORC FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
22081000 METRICH DRUG LAW ENFORCEMENT						
22081000 021100 REC PROP	.00	.00	.00	.00	.00	.0%
TOTAL METRICH DRUG LAW ENFOR	.00	.00	.00	.00	.00	.0%
TOTAL METRICH DRUG LAW ENFOR	.00	.00	.00	.00	.00	.0%



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ACCOUNTS FOR:

ALCOHOL MONITORING FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
22082000 ALCOHOL MONITORING						
22082000 041100 COURT COST	-44,409.31	-43,000.00	-43,000.00	-43,087.00	-41,200.00	-4.4%
22082000 041101 STATE FEES	-12,779.06	-12,000.00	-12,000.00	-14,700.00	-12,000.00	-18.4%
TOTAL ALCOHOL MONITORING	-57,188.37	-55,000.00	-55,000.00	-57,787.00	-53,200.00	-7.9%
TOTAL ALCOHOL MONITORING FUN	-57,188.37	-55,000.00	-55,000.00	-57,787.00	-53,200.00	-7.9%



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ACCOUNTS FOR:

MEDIATION SERVICES FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
22083000 MEDIATION SERVICES						
22083000 041100 COURT COST	-19,433.78	-18,000.00	-18,000.00	-18,000.00	-18,000.00	.0%
TOTAL MEDIATION SERVICES	-19,433.78	-18,000.00	-18,000.00	-18,000.00	-18,000.00	.0%
TOTAL MEDIATION SERVICES FUN	-19,433.78	-18,000.00	-18,000.00	-18,000.00	-18,000.00	.0%



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ACCOUNTS FOR:

ELECTRONIC IMAGING FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
22084000 ELECTRONIC IMAGING						
22084000 041100 COURT COST	-61,691.77	-60,000.00	-60,000.00	-58,000.00	-58,000.00	.0%
22084000 064600 REIMB	-843.43	.00	.00	-678.00	.00	.0%
TOTAL ELECTRONIC IMAGING	-62,535.20	-60,000.00	-60,000.00	-58,678.00	-58,000.00	-1.2%
TOTAL ELECTRONIC IMAGING FUN	-62,535.20	-60,000.00	-60,000.00	-58,678.00	-58,000.00	-1.2%



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ACCOUNTS FOR:

LEGAL RESEARCH FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
22085000 LEGAL RESEARCH						
22085000 041100 COURT COST	-68.36	.00	.00	-60.00	.00	.0%
TOTAL LEGAL RESEARCH	-68.36	.00	.00	-60.00	.00	-100.0%
TOTAL LEGAL RESEARCH FUND	-68.36	.00	.00	-60.00	.00	-100.0%



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ACCOUNTS FOR:

SEVERANCE PAYOUT RESERVE FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT 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	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
23035000 CRYSTAL/MELROSE DS						
23035000 065300 CIXFER IN	-7,200.00	-7,200.00	-7,200.00	-7,200.00	-7,200.00	.0%
TOTAL CRYSTAL/MELROSE DS	-7,200.00	-7,200.00	-7,200.00	-7,200.00	-7,200.00	.0%



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ACCOUNTS FOR:

DEBT SERVICE FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
23056000 QEC ENERGY BONDS (2011 ISSUE)						
23056000 065300 CIXFER IN	-73,668.82	-73,668.82	-73,668.82	-73,668.94	-73,668.92	.0%
TOTAL QEC ENERGY BONDS (2011	-73,668.82	-73,668.82	-73,668.82	-73,668.94	-73,668.92	.0%



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ACCOUNTS FOR:

DEBT SERVICE FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
23056100 ENERGY BONDS SERIES B (2011)						
23056100 031801 FED SUBSID	-17,210.70	.00	.00	-17,275.30	.00	.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	-45,182.98	-27,972.28	-27,972.28	-45,247.58	-27,972.28	-38.2%



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ACCOUNTS FOR:

DEBT SERVICE FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
23060110 2016 HRC REHAB REFUNDING						
23060110 065000 CONTRIB	-15,000.00	.00	.00	.00	.00	.0%
23060110 065300 CIXFER IN	-116,748.81	-116,600.00	-116,600.00	-116,600.00	-111,060.00	-4.8%
TOTAL 2016 HRC REHAB REFUNDI	-131,748.81	-116,600.00	-116,600.00	-116,600.00	-111,060.00	-4.8%



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ACCOUNTS FOR:

DEBT SERVICE FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
23060210 2016 CR236 LAND REFUNDING						
23060210 065300 CIXFER IN	-60,026.72	-35,689.00	-35,869.00	-35,869.00	-35,689.00	-.5%
TOTAL 2016 CR236 LAND REFUND	-60,026.72	-35,689.00	-35,869.00	-35,869.00	-35,689.00	-.5%



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ACCOUNTS FOR:

DEBT SERVICE FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
23060310 2016 CR236 WIDENING REFUNDING						
23060310 065300 CIXFER IN	-291,203.66	-144,479.00	-144,479.00	-144,479.00	-368,759.00	155.2%
TOTAL 2016 CR236 WIDENING RE	-291,203.66	-144,479.00	-144,479.00	-144,479.00	-368,759.00	155.2%



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ACCOUNTS FOR:

DEBT SERVICE FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
23060410 2016 5PLEX REFUNDING						
23060410 065300 CIXFER IN	-226,099.32	-227,700.00	-227,700.00	-227,700.00	.00	.0%
TOTAL 2016 5PLEX REFUNDING	-226,099.32	-227,700.00	-227,700.00	-227,700.00	.00	-100.0%



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ACCOUNTS FOR:

DEBT SERVICE FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
23065000 HOWARD STREET IMPROV DS						
23065000 065300 CIXFER IN	-7,483.12	-7,483.12	-7,483.12	-7,483.12	-7,483.12	.0%
TOTAL HOWARD STREET IMPROV D	-7,483.12	-7,483.12	-7,483.12	-7,483.12	-7,483.12	.0%
TOTAL DEBT SERVICE FUND	-842,613.43	-640,792.22	-640,972.22	-658,247.64	-631,832.32	-4.0%





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ACCOUNTS FOR:

MPITIF-CR236(1)	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
23090000 MPITIF-CR236 (1)						
23090000 063204 TIF PMT	-45,817.68	.00	.00	-47,519.66	.00	.0%
TOTAL MPITIF-CR236 (1)	-45,817.68	.00	.00	-47,519.66	.00	-100.0%
TOTAL MPITIF-CR236(1)	-45,817.68	.00	.00	-47,519.66	.00	-100.0%



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ACCOUNTS FOR:

MUNI COURT IMPROVEMENT FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
24020000 MUNICIPAL COURT IMPROVEMENT						
24020000 041100 COURT COST	-196,279.02	-100,000.00	-100,000.00	-186,000.00	-175,000.00	-5.9%
24020000 065300 CIXFER IN	-4,203.83	.00	.00	.00	.00	.0%
TOTAL MUNICIPAL COURT IMPROV	-200,482.85	-100,000.00	-100,000.00	-186,000.00	-175,000.00	-5.9%
TOTAL MUNI COURT IMPROVEMENT	-200,482.85	-100,000.00	-100,000.00	-186,000.00	-175,000.00	-5.9%



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ACCOUNTS FOR:

AIRPORT FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
25010000	AIRPORT						
25010000	011600 SALES TX	-17,972.65	-20,000.00	-20,000.00	-25,000.00	-25,000.00	.0%
25010000	034200 LOCAL GRNT	-1,000.00	.00	.00	-500.00	.00	.0%
25010000	043300 LANDING	-8,568.12	-7,500.00	-7,500.00	-9,000.00	-9,000.00	.0%
25010000	045400 RESTIT	.00	.00	.00	-1,582.00	.00	.0%
25010000	047800 FUEL FLOW	-25,000.00	-25,000.00	-25,000.00	-25,000.00	-25,000.00	.0%
25010000	048300 MISC REV	-4,682.02	-5,000.00	-5,000.00	-40,150.00	-5,000.00	-87.5%
25010000	048301 SCRAP	.00	.00	.00	.00	.00	.0%
25010000	048302 BD CHCKS	.00	.00	.00	.00	.00	.0%
25010000	062000 HANGAR	-69,989.00	-60,000.00	-60,000.00	-60,000.00	-60,000.00	.0%
25010000	062001 FARMLAND	-43,188.64	-43,002.00	-43,002.00	-43,525.00	-43,525.00	.0%
25010000	062002 MOCHANGAR	-450.00	-400.00	-400.00	-400.00	-400.00	.0%
25010000	062004 EVENT VEND	-200.00	.00	.00	.00	.00	.0%
25010000	064100 CONS SALE	-561,837.55	-600,000.00	-600,000.00	-655,000.00	-600,000.00	-8.4%
25010000	064600 REIMB	-23,901.39	-11,000.00	-11,000.00	-20,000.00	-20,000.00	.0%
25010000	064800 UT REIMB	-240.00	-240.00	-240.00	-1,300.00	-500.00	-61.5%
25010000	065000 CONTRIB	-3,069.78	.00	.00	.00	.00	.0%
25010000	065200 OPXFER IN	-194,000.00	-175,000.00	-250,000.00	-250,000.00	-293,000.00	17.2%
25010000	065300 CIXFER IN	-40,000.00	.00	-186,000.00	-186,000.00	.00	.0%
	TOTAL AIRPORT	-994,099.15	-947,142.00	-1,208,142.00	-1,317,457.00	-1,081,425.00	-17.9%
	TOTAL AIRPORT FUND	-994,099.15	-947,142.00	-1,208,142.00	-1,317,457.00	-1,081,425.00	-17.9%



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ACCOUNTS FOR:

WATER FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
25050000	WATER TREATMENT						
25050000	041400 PROF FEE	-4,850.00	-4,000.00	-4,000.00	-5,560.00	-4,800.00	-13.7%
25050000	044100 WTR CHRG	-9,157.85	-10,000.00	-10,000.00	-10,000.00	-10,000.00	.0%
25050000	048300 MISC REV	.00	.00	.00	-1.00	.00	.0%
25050000	048301 SCRAP	-669.11	.00	.00	-1,004.00	.00	.0%
25050000	064201 AUCT REV	.00	.00	.00	-295.00	.00	.0%
25050000	064600 REIMB	-40,280.04	.00	-698.44	-46,000.00	.00	-100.0%
25050000	064601 JURWIT FEE	.00	.00	.00	.00	.00	.0%
	TOTAL WATER TREATMENT	-54,957.00	-14,000.00	-14,698.44	-62,860.00	-14,800.00	-76.5%



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ACCOUNTS FOR:

WATER FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
25053000 WATER DISTRIBUTION						
25053000 041400 PROF FEE	-439.96	-500.00	-500.00	-1,200.00	-600.00	-50.0%
25053000 044100 WTR CHRG	-4,400.00	-4,000.00	-4,000.00	-4,000.00	-4,000.00	.0%
25053000 045400 RESTIT	-2,976.49	.00	.00	-1,860.00	.00	.0%
25053000 048300 MISC REV	-37,744.66	-40,000.00	-40,000.00	-40,000.00	-40,000.00	.0%
25053000 048301 SCRAP	-4,190.60	.00	.00	-8,512.00	.00	.0%
25053000 048302 BD CHCKS	.00	.00	.00	.00	.00	.0%
25053000 064100 CONS SALE	-82,379.96	-50,000.00	-50,000.00	-137,266.00	-85,000.00	-38.1%
25053000 064201 AUCT REV	-3,381.50	.00	.00	-3,935.00	.00	.0%
25053000 064600 REIMB	-1,422.50	-2,500.00	-2,500.00	-2,500.00	-2,500.00	.0%
25053000 065300 CIXFER IN	.00	.00	-109,000.00	-109,000.00	.00	.0%
TOTAL WATER DISTRIBUTION	-136,935.67	-97,000.00	-206,000.00	-308,273.00	-132,100.00	-57.1%



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ACCOUNTS FOR:

WATER FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
25072000	UTILITY BILLING						
25072000	019300 PEN/INT	-51,380.62	-50,000.00	-50,000.00	-43,000.00	-43,000.00	.0%
25072000	043600 99 ROT	.00	.00	.00	.00	.00	.0%
25072000	044000 PYR COLL	-1,493.51	-1,400.00	-1,400.00	-600.00	-500.00	-16.7%
25072000	044100 WTR CHR	-7,366,702.05	-7,559,000.00	-7,559,000.00	-7,559,000.00	-7,600,000.00	.5%
25072000	044601 WTR TAP	-124,500.00	-120,000.00	-120,000.00	-136,850.00	-125,000.00	-8.7%
25072000	044700 OLD ROT	-3,972.10	.00	.00	-24,526.00	.00	.0%
25072000	044800 07 WTR ROT	-6,160.00	.00	.00	-34,200.00	.00	.0%
25072000	048300 MISC REV	-38,138.68	-35,000.00	-35,000.00	-35,000.00	-35,000.00	.0%
25072000	048302 BD CHCKS	-3,150.00	-2,000.00	-2,000.00	-2,800.00	-2,000.00	-28.6%
25072000	061000 INT EARN	-102,549.42	-65,000.00	-65,000.00	-155,100.00	-178,370.00	15.0%
25072000	064201 AUCT REV	.00	.00	.00	.00	.00	.0%
25072000	064600 REIMB	-3,115.70	.00	.00	.00	.00	.0%
25072000	064601 JURWIT FEE	.00	.00	.00	.00	.00	.0%
25072000	065200 OPXFER IN	-426,923.00	-486,488.00	-486,488.00	-486,488.00	-466,056.00	-4.2%
25072000	065300 CIXFER IN	.00	.00	.00	.00	.00	.0%
	TOTAL UTILITY BILLING	-8,128,085.08	-8,318,888.00	-8,318,888.00	-8,477,564.00	-8,449,926.00	-.3%



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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
25073000 SUPPLY RESERVOIR						
25073000 048301 SCRAP	.00	.00	.00	-183.00	.00	.0%
25073000 062000 RENTS	-4,850.00	-7,800.00	-7,800.00	-7,800.00	-7,800.00	.0%
25073000 062001 FARM RENT	-15,283.95	-13,694.00	-13,694.00	-13,694.00	-13,703.00	.1%
25073000 064201 AUCT REV	.00	.00	.00	.00	.00	.0%
25073000 064600 REIMB	.00	.00	.00	-130.00	.00	.0%
TOTAL SUPPLY RESERVOIR	-20,133.95	-21,494.00	-21,494.00	-21,807.00	-21,503.00	-1.4%
TOTAL WATER FUND	-8,340,111.70	-8,451,382.00	-8,561,080.44	-8,870,504.00	-8,618,329.00	-2.8%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
25048000 SANITARY SEWER MAINT						
25048000 048301 SCRAP	-1,620.90	.00	.00	-782.00	.00	.0%
25048000 062000 RENTS	-700.00	.00	.00	-1,470.00	.00	.0%
25048000 064201 AUCT REV	.00	.00	.00	-6,695.00	.00	.0%
25048000 064600 REIMB	-858.24	-1,000.00	-2,183.40	-1,700.00	-1,000.00	-41.2%
25048000 064601 JURWIT FEE	.00	.00	.00	.00	.00	.0%
TOTAL SANITARY SEWER MAINT	-3,179.14	-1,000.00	-2,183.40	-10,647.00	-1,000.00	-90.6%





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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
25049500 STORMWATER MAINT						
25049500 019300 PEN/INT	-6,795.38	-6,500.00	-6,500.00	-6,500.00	-6,500.00	.0%
25049500 044900 STORM WTR	-765,391.24	-764,830.00	-764,830.00	-764,830.00	-770,000.00	.7%
25049500 064600 REIMB	.00	.00	.00	.00	.00	.0%
TOTAL STORMWATER MAINT	-772,186.62	-771,330.00	-771,330.00	-771,330.00	-776,500.00	.7%



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

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bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
25061000 WATER POLLUTION CONTROL						
25061000 019300 PEN/INT	-68,807.54	-70,000.00	-70,000.00	-55,000.00	-55,000.00	.0%
25061000 022800 SEW PER	-21,997.50	-20,000.00	-20,000.00	-36,899.00	-25,000.00	-32.2%
25061000 041400 PROF FEE	-832.00	-800.00	-800.00	-800.00	-800.00	.0%
25061000 043601 99 SWR ROT	.00	.00	.00	-14,234.00	.00	.0%
25061000 043700 SW INTER	-11,484.00	.00	.00	-6,786.00	.00	.0%
25061000 043800 SE INTER	-17,468.00	.00	.00	-18,262.00	.00	.0%
25061000 043900 SARATOGA	-24,161.00	.00	.00	-23,000.00	.00	.0%
25061000 044000 PYR COLL	-2,332.13	.00	.00	-1,608.00	.00	.0%
25061000 044200 SWR CHRG	-8,583,140.16	-8,758,400.00	-8,758,400.00	-8,758,400.00	-8,772,800.00	.2%
25061000 044400 SWR TAPS	-66,550.00	-55,000.00	-55,000.00	-40,000.00	-35,000.00	-12.5%
25061000 044500 NW IMPACT	-42,498.00	.00	.00	-22,600.00	.00	.0%
25061000 044701 OLDROT2	-38,344.70	.00	.00	-2,222.00	.00	.0%
25061000 044801 07 SWR ROT	-18,491.84	.00	.00	.00	.00	.0%
25061000 048300 MISC REV	.00	.00	.00	.00	.00	.0%
25061000 048301 SCRAP	-165.40	.00	.00	-348.00	.00	.0%
25061000 061000 INT EARN	-102,842.99	-77,000.00	-77,000.00	-164,760.00	-189,475.00	15.0%
25061000 064201 AUCT REV	.00	.00	.00	-13,630.00	.00	.0%
25061000 064600 REIMB	-36,184.81	.00	.00	-33,850.00	.00	.0%
TOTAL WATER POLLUTION CONTRO	-9,035,300.07	-8,981,200.00	-8,981,200.00	-9,192,399.00	-9,078,075.00	-1.2%
TOTAL WATER POLLUTION CONTRO	-9,810,665.83	-9,753,530.00	-9,754,713.40	-9,974,376.00	-9,855,575.00	-1.2%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

PARKING FACILITIES FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
25075000 PARKING ENFORCEMENT						
25075000 043400 LOT RENT	-34,058.00	-34,700.00	-34,700.00	-34,700.00	-34,700.00	.0%
25075000 048300 MISC REV	.00	.00	.00	.00	.00	.0%
25075000 048302 BD CHCKS	.00	.00	.00	-25.00	.00	.0%
25075000 051200 PARK FINES	-22,117.00	-25,000.00	-25,000.00	-50,000.00	-40,000.00	-20.0%
25075000 064600 REIMB	-1,110.75	.00	.00	-1,356.00	.00	.0%
25075000 065200 OPXFER IN	-25,000.00	-45,000.00	-45,000.00	-45,000.00	.00	-100.0%
25075000 065300 CIXFER IN	.00	.00	-30,000.00	-30,000.00	.00	.0%
TOTAL PARKING ENFORCEMENT	-82,285.75	-104,700.00	-134,700.00	-161,081.00	-74,700.00	-53.6%
TOTAL PARKING FACILITIES FUN	-82,285.75	-104,700.00	-134,700.00	-161,081.00	-74,700.00	-53.6%



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

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bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SWIMMING POOL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
25076000 SWIMMING POOL						
25076000 064600 REIMB	.00	.00	.00	.00	.00	.0%
25076000 065200 OPXFER IN	-78,000.00	-72,000.00	-72,000.00	-72,000.00	-102,000.00	41.7%
25076000 065300 CIXFER IN	.00	.00	.00	.00	.00	.0%
TOTAL SWIMMING POOL	-78,000.00	-72,000.00	-72,000.00	-72,000.00	-102,000.00	41.7%
TOTAL SWIMMING POOL FUND	-78,000.00	-72,000.00	-72,000.00	-72,000.00	-102,000.00	41.7%



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

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bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

CENTRAL STORES INTER SERV	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
26063000 INTERNAL SERV CENTRAL STORES						
26063000 064100 CONS SALE	-14,220.27	-14,000.00	-14,000.00	-14,000.00	-14,000.00	.0%
26063000 064600 REIMB	-755.91	.00	.00	-650.00	.00	.0%
TOTAL INTERNAL SERV CENTRAL	-14,976.18	-14,000.00	-14,000.00	-14,650.00	-14,000.00	-4.4%
TOTAL CENTRAL STORES INTER S	-14,976.18	-14,000.00	-14,000.00	-14,650.00	-14,000.00	-4.4%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SELF INSURANCE FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
26066000 SELF INSURANCE						
26066000 061000 INT EARN	-10,860.82	-8,000.00	-8,000.00	-15,802.00	-18,170.00	15.0%
26066000 065200 OPXFER IN	.00	.00	.00	.00	.00	.0%
TOTAL SELF INSURANCE	-10,860.82	-8,000.00	-8,000.00	-15,802.00	-18,170.00	15.0%
TOTAL SELF INSURANCE FUND	-10,860.82	-8,000.00	-8,000.00	-15,802.00	-18,170.00	15.0%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

CIT ADMINISTRATION FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
27047000 CIT ADMINISTRATION						
27047000 015100 WH PRIOR	-1,840,594.73	.00	.00	.00	.00	.0%
27047000 015200 BUS PRIOR	-2,347,288.05	.00	.00	.00	.00	.0%
27047000 015300 IND PRIOR	-1,624,718.10	.00	.00	.00	.00	.0%
27047000 015400 WH CURR	-15,946,934.06	-18,400,000.00	-18,400,000.00	-18,570,000.00	-19,312,800.00	4.0%
27047000 015500 BUS CURR	-750,456.86	-3,500,000.00	-3,500,000.00	-3,500,000.00	-3,500,000.00	.0%
27047000 015502 CYBUS2	.00	.00	.00	.00	.00	.0%
27047000 015600 IND CURR	-806,583.39	-2,700,000.00	-2,700,000.00	-2,700,000.00	-2,835,000.00	5.0%
27047000 041400 PROF FEE	-14,187.28	-14,000.00	-14,000.00	-24,000.00	-24,000.00	.0%
27047000 048300 MISC REV	-13.74	.00	.00	-2.00	.00	.0%
27047000 048303 COPIES	.00	.00	.00	.00	.00	.0%
27047000 064201 AUCT REV	.00	.00	.00	.00	.00	.0%
27047000 064600 REIMB	-2,220.05	.00	.00	-3,878.00	.00	.0%
27047000 065300 CIXFER IN	.00	.00	.00	.00	.00	.0%
TOTAL CIT ADMINISTRATION	-23,332,996.26	-24,614,000.00	-24,614,000.00	-24,797,880.00	-25,671,800.00	3.5%
TOTAL CIT ADMINISTRATION FUN	-23,332,996.26	-24,614,000.00	-24,614,000.00	-24,797,880.00	-25,671,800.00	3.5%



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

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bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

POLICE PENSION FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
27078000 POLICE PENSION						
27078000 011100 RE TAX	-230,325.57	-260,664.00	-260,664.00	-225,239.00	-250,644.00	11.3%
27078000 011200 ROLLBACK	-20,096.63	.00	.00	-20,170.00	.00	.0%
27078000 011300 HOMESTD	-6,111.09	.00	.00	-5,983.00	.00	.0%
27078000 011500 TRAILER TX	-1,014.30	.00	.00	-850.00	.00	.0%
TOTAL POLICE PENSION	-257,547.59	-260,664.00	-260,664.00	-252,242.00	-250,644.00	-.6%
TOTAL POLICE PENSION FUND	-257,547.59	-260,664.00	-260,664.00	-252,242.00	-250,644.00	-.6%





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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

FIRE PENSION FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
27079000 FIRE PENSION						
27079000 011100 RE TAX	-230,325.57	-260,664.00	-260,664.00	-225,239.00	-250,644.00	11.3%
27079000 011200 ROLLBACK	-20,096.63	.00	.00	-20,170.00	.00	.0%
27079000 011300 HOMESTD	-6,111.09	.00	.00	-5,983.00	.00	.0%
27079000 011500 TRAILER TX	-1,014.30	.00	.00	-1,014.00	.00	.0%
TOTAL FIRE PENSION	-257,547.59	-260,664.00	-260,664.00	-252,406.00	-250,644.00	-.7%
TOTAL FIRE PENSION FUND	-257,547.59	-260,664.00	-260,664.00	-252,406.00	-250,644.00	-.7%



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

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bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

CEMETERY TRUST FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
27086000 CEMETERY TRUST						
27086000 061000 INT EARN	-14,845.66	-11,000.00	-11,000.00	-26,100.00	-30,000.00	14.9%
27086000 064504 PERP CARE	-25,500.00	-36,000.00	-36,000.00	-36,375.00	-36,000.00	-1.0%
27086000 064505 PERP CHILD	.00	.00	.00	.00	.00	.0%
TOTAL CEMETERY TRUST	-40,345.66	-47,000.00	-47,000.00	-62,475.00	-66,000.00	5.6%
TOTAL CEMETERY TRUST FUND	-40,345.66	-47,000.00	-47,000.00	-62,475.00	-66,000.00	5.6%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

PRIVATE TRUST FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
27087000 PRIVATE TRUSTS						
27087000 061000 INT EARN	-1,300.47	-1,000.00	-1,000.00	-2,240.00	-2,240.00	.0%
27087000 065000 CONTRIB	-200.00	-200.00	-200.00	-200.00	-200.00	.0%
TOTAL PRIVATE TRUSTS	-1,500.47	-1,200.00	-1,200.00	-2,440.00	-2,440.00	.0%
TOTAL PRIVATE TRUST FUND	-1,500.47	-1,200.00	-1,200.00	-2,440.00	-2,440.00	.0%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

PAVEMENT SPECIAL ASSESSMENTS	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT 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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bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SIDEWALK SPECIAL ASSESSMENTS	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
28020000 SIDEWALKS SPECIAL ASSESSMENTS						
28020000 063101 PP WLKNEW	.00	.00	.00	.00	.00	.0%
28020000 063102 PP WLKREP	.00	.00	.00	.00	.00	.0%
28020000 063200 S/A	.00	.00	.00	.00	.00	.0%
28020000 065200 OPXFER IN	.00	.00	.00	.00	.00	.0%
TOTAL SIDEWALKS SPECIAL ASSE	.00	.00	.00	.00	.00	.0%
TOTAL SIDEWALK SPECIAL ASSES	.00	.00	.00	.00	.00	.0%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

STORM SEWER SPEC ASSESS	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
28030000 STORM SPECIAL ASSESSMENTS						
28030000 063100 PREPD S/A	.00	.00	.00	.00	.00	.0%
28030000 063200 S/A	.00	-22,873.70	-22,873.70	-22,873.70	-22,315.70	-2.4%
TOTAL STORM SPECIAL ASSESSME	.00	-22,873.70	-22,873.70	-22,873.70	-22,315.70	-2.4%
TOTAL STORM SEWER SPEC ASSES	.00	-22,873.70	-22,873.70	-22,873.70	-22,315.70	-2.4%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SANITARY SEWER SPEC ASSESS	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
28040000 SANITARY SPECIAL ASSESSMENTS						
28040000 063100 PREPD S/A	.00	.00	.00	.00	.00	.0%
28040000 063200 S/A	.00	.00	.00	.00	.00	.0%
TOTAL SANITARY SPECIAL ASSES	.00	.00	.00	.00	.00	.0%
TOTAL SANITARY SEWER SPEC AS	.00	.00	.00	.00	.00	.0%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

BLDG DEMOLITION SPEC ASSESS	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 AUDITOR	PCT CHANGE
28050000 BLDG DEM SPECIAL ASSESSMENTS						
28050000 063200 S/A	.00	.00	.00	.00	.00	.0%
TOTAL BLDG DEM SPECIAL ASSES	.00	.00	.00	.00	.00	.0%
TOTAL BLDG DEMOLITION SPEC A	.00	.00	.00	.00	.00	.0%
GRAND TOTAL	-75,446,723.81	-75,525,248.92	-77,100,648.42	-79,777,748.00	-78,539,375.02	-1.6%

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



# City of Findlay 2019 Permanent Budget Presentation Package

STRUCTURE & PROCESS

FINANCIAL SUMMARIES

CAPITAL & DEBT

REVENUES

**EXPENSES**

STRATEGIC PLANNING

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

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

**2017 ACTUAL** - This is the actual amount that was spent in 2017 for each object code in each department.

**2018 ORIGINAL BUDGET** - This amount was approved by Council and appropriated in Ordinance 2018-001 as a permanent appropriation.

**2018 REVISED BUDGET** - This is the total of the permanent budget, plus purchase orders that were brought forward from 2017 into 2018. Any other supplemental appropriations that have been approved by Council during 2018 are also included in this revised budget total.

**2018 PROJECTION** - This is the department's estimate of the total amount that will be used in each department for the calendar year of 2018.

**2019 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 2018.

**PCT CHANGE** - This is the percentage of change comparison of the "2019 Council" column to the "2018 Projection" column.

# CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

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

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

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

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

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

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

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

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

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

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

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



## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

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

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

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

## CITY OF FINDLAY CLASSIFICATION OF EXPENDITURES

<u>OBJECT CODE</u>	<u>SUBCATEGORY DESCRIPTION</u>	<u>DESCRIPTION OF USE</u>
<b><u>UTILITY SERVICES</u></b>		
442100	Utilities	To account for utility charges provided for city-owned buildings and not specifically provided in another object code.
442101	AEP (In)	To account for the electricity charges provided by American Electric Power of city-owned buildings.
442102	Columbia Gas (In)	To account for the gas charges provided by Columbia Gas for city-owned buildings.
442103	Non-Columbia Gas Vendors (In)	To account for the gas charges provided by non-Columbia Gas vendors for city-owned buildings.
442104	HWE (In)	To account for the electricity charges provided by Hancock Wood Electric for city-owned buildings.
442105	Water & Sewer (In)	To account for the water & sewer charges provided by the City for city-owned buildings.
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: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21001000 COUNCIL							
21001000 111100	SALARIES	91,188.40	104,314.00	104,314.00	104,316.00	106,686.00	2.3%
21001000 111101	OVERTIME	632.37	1,800.00	1,800.00	1,800.00	1,800.00	.0%
21001000 111105	LONGEVITY	620.00	650.00	650.00	650.00	650.00	.0%
21001000 212100	OPERS	10,385.53	14,235.00	14,235.00	11,820.00	11,925.00	.9%
21001000 212200	BWC	1,672.92	3,154.00	3,154.00	3,204.00	2,949.00	-8.0%
21001000 212400	MED INS	9,020.00	9,840.00	9,840.00	8,200.00	9,840.00	20.0%
21001000 212500	LIFE INS	1,069.44	1,070.00	1,070.00	1,076.00	1,070.00	-.6%
21001000 212900	MEDICARE	2,458.32	2,722.00	2,722.00	2,534.00	1,233.00	-51.3%
21001000 311100	OFF SUPP	1,078.98	480.00	1,461.11	1,500.00	1,500.00	.0%
21001000 311101	CONT OFF	165.55	200.00	200.00	160.00	160.00	.0%
21001000 311102	PRINTING	21.00	500.00	550.00	322.00	600.00	86.3%
21001000 321500	MISC SUPP	.00	30.00	33.49	34.00	40.00	17.6%
21001000 332000	MISC TOOLS	.00	.00	101.00	101.00	.00	.0%
21001000 332200	LEGAL MED	5,305.50	13,500.00	13,350.94	11,952.00	13,500.00	13.0%
21001000 441100	PROF SERV	9,510.50	10,300.00	10,355.50	10,300.00	10,300.00	.0%
21001000 441500	COMP SERV	2,678.00	2,886.00	2,886.00	2,886.00	2,820.00	-2.3%
21001000 443101	CO PHONE	229.75	1,000.00	1,000.00	32.00	.00	-100.0%
21001000 443102	POSTAGE	26.92	800.00	800.00	310.00	800.00	158.1%
21001000 445101	LEGALS	7,312.58	8,000.00	8,000.00	8,000.00	8,000.00	.0%
21001000 448100	PER DEV	.00	3,850.00	3,837.12	3,818.00	4,000.00	4.8%
21001000 448101	REG FEES	.00	5,250.00	4,270.84	500.00	500.00	.0%



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

P 2  
bgnyrpts

PROJECTION: 2019 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21001000 551100 OUT LAND	.00	.00	.00	.00	.00	.0%
21001000 551200 OUT BLDG	.00	.00	.00	.00	.00	.0%
21001000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL COUNCIL	143,375.76	184,581.00	184,631.00	173,515.00	178,373.00	2.8%



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

P 3  
bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21002000 MAYOR'S OFFICE						
21002000 111100 SALARIES	156,566.57	170,779.00	170,779.00	172,174.00	176,939.00	2.8%
21002000 111101 OVERTIME	.00	.00	.00	.00	.00	.0%
21002000 111105 LONGEVITY	920.00	1,300.00	1,300.00	1,300.00	1,300.00	.0%
21002000 111500 PARTTIME	6,227.84	.00	.00	.00	.00	.0%
21002000 212100 OPERS	22,920.01	24,091.00	24,091.00	24,287.00	24,954.00	2.7%
21002000 212200 BWC	2,968.89	5,198.00	5,198.00	5,207.00	4,902.00	-5.9%
21002000 212400 MED INS	44,724.66	53,915.00	53,915.00	47,146.00	56,248.00	19.3%
21002000 212500 LIFE INS	240.25	279.00	279.00	279.00	280.00	.4%
21002000 212900 MEDICARE	2,265.57	2,513.00	2,513.00	2,468.00	2,602.00	5.4%
21002000 311100 OFF SUPP	728.27	1,000.00	1,000.00	1,000.00	1,000.00	.0%
21002000 311101 CONT OFF	1,129.93	1,500.00	1,500.00	1,500.00	1,500.00	.0%
21002000 311102 PRINTING	255.84	800.00	538.00	538.00	800.00	48.7%
21002000 321500 MISC SUPP	25.00	1,000.00	828.15	828.00	1,000.00	20.8%
21002000 321501 SUPP SPEC	150.00	150.00	150.00	150.00	150.00	.0%
21002000 332000 MISC TOOLS	489.28	150.00	150.00	150.00	150.00	.0%
21002000 332100 SMALL EQ	623.03	750.00	921.85	922.00	.00	.0%
21002000 332200 LEGAL MED	2,009.95	2,177.00	2,177.00	2,035.00	2,330.00	14.5%
21002000 441100 PROF SERV	1,240.00	5,000.00	.00	.00	5,000.00	.0%
21002000 441104 RNDOM TEST	220.00	.00	.00	.00	.00	.0%
21002000 441500 COMP SERV	9,323.00	10,528.00	10,528.00	10,528.00	13,420.00	27.5%
21002000 441700 SOFTWARE	.00	.00	262.00	262.00	.00	.0%



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

P 4  
bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21002000 443101 CO PHONE	940.43	960.00	960.00	388.00	.00	-100.0%
21002000 443102 POSTAGE	97.64	250.00	250.00	200.00	250.00	25.0%
21002000 443103 EXPRS MAIL	170.23	150.00	150.00	75.00	150.00	100.0%
21002000 443104 CELLULAR	900.00	1,200.00	1,200.00	1,200.00	1,200.00	.0%
21002000 444100 TRANSPOR	13,366.29	6,000.00	8,400.00	8,400.00	8,400.00	.0%
21002000 445100 ADVERTIS	350.00	350.00	450.00	450.00	450.00	.0%
21002000 448100 PER DEV	3,789.00	8,500.00	8,500.00	8,500.00	8,500.00	.0%
21002000 448101 REG FEES	1,450.00	3,500.00	3,000.00	3,000.00	4,000.00	33.3%
21002000 448102 MEAL/ROOM	5,734.96	7,500.00	10,600.00	10,600.00	10,000.00	-5.7%
21002000 448800 MISC	.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
21002000 448802 AWARDS	1,900.00	4,000.00	4,000.00	4,000.00	4,000.00	.0%
21002000 448804 DISCRETION	5,182.23	9,000.00	10,400.00	9,000.00	9,000.00	.0%
21002000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL MAYOR'S OFFICE	286,908.87	323,540.00	325,040.00	317,587.00	339,525.00	6.9%



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

P 5  
bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21003000 AUDITOR'S OFFICE						
21003000 111100 SALARIES	332,799.95	358,800.00	358,900.00	358,900.00	373,900.00	4.2%
21003000 111101 OVERTIME	1,728.20	2,500.00	2,500.00	2,500.00	2,500.00	.0%
21003000 111102 CALL OUT	.00	.00	.00	.00	.00	.0%
21003000 111105 LONGEVITY	5,460.00	5,460.00	5,460.00	5,460.00	5,460.00	.0%
21003000 111300 TEMP PTIME	.00	.00	.00	150.00	.00	.0%
21003000 212100 OPERS	47,599.19	51,400.00	51,400.00	51,400.00	53,460.00	4.0%
21003000 212200 BWC	5,961.70	11,010.00	11,010.00	11,010.00	10,510.00	-4.5%
21003000 212400 MED INS	76,425.37	81,713.00	81,613.00	68,627.00	81,713.00	19.1%
21003000 212500 LIFE INS	519.25	558.00	558.00	558.00	558.00	.0%
21003000 212900 MEDICARE	4,757.87	5,350.00	5,350.00	5,350.00	5,550.00	3.7%
21003000 311100 OFF SUPP	1,536.39	2,500.00	1,900.00	1,900.00	2,500.00	31.6%
21003000 311101 CONT OFF	1,305.28	2,300.00	2,800.00	2,800.00	2,500.00	-10.7%
21003000 311102 PRINTING	2,486.25	3,500.00	3,500.00	2,100.00	3,500.00	66.7%
21003000 321200 JAN SUPP	38.91	.00	100.00	50.00	100.00	100.0%
21003000 321500 MISC SUPP	71.82	100.00	100.00	50.00	100.00	100.0%
21003000 331301 R&M OFF	3,819.23	3,750.00	3,750.00	3,750.00	4,000.00	6.7%
21003000 332000 MISC TOOLS	931.54	300.00	800.00	490.00	300.00	-38.8%
21003000 332100 SMALL EQ	11,270.42	5,620.00	7,191.20	6,850.00	5,000.00	-27.0%
21003000 441100 PROF SERV	57,957.82	68,000.00	68,425.00	62,550.00	68,000.00	8.7%
21003000 441101 CLEAN SER	2,208.22	500.00	500.00	.00	500.00	.0%
21003000 441104 RNDOM TEST	462.00	192.00	192.00	.00	192.00	.0%



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

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bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21003000 441400 LEG/FIN SE	5,466.37	7,500.00	7,500.00	6,600.00	7,500.00	13.6%
21003000 441500 COMP SERV	12,289.00	13,803.00	13,803.00	12,289.00	16,463.00	34.0%
21003000 441700 SOFTWARE	508.00	800.00	800.00	560.00	800.00	42.9%
21003000 443101 CO PHONE	1,263.79	1,400.00	1,380.00	350.00	.00	-100.0%
21003000 443102 POSTAGE	4,253.84	4,800.00	4,800.00	4,800.00	4,800.00	.0%
21003000 443103 EXPRS MAIL	96.13	175.00	175.00	125.00	175.00	40.0%
21003000 443104 CELLULAR	1,655.88	500.00	520.00	500.00	500.00	.0%
21003000 445100 ADVERTIS	83.82	.00	.00	84.00	.00	.0%
21003000 446400 INS SURETY	.00	.00	.00	.00	.00	.0%
21003000 448100 PER DEV	1,695.00	2,375.00	2,375.00	1,980.00	2,400.00	21.2%
21003000 448101 REG FEES	1,145.00	4,000.00	3,150.00	3,090.00	4,000.00	29.4%
21003000 448102 MEAL/ROOM	895.13	2,400.00	3,250.00	3,150.00	3,400.00	7.9%
21003000 448900 BAD DEBT	.00	.00	.00	.00	.00	.0%
21003000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL AUDITOR'S OFFICE	586,691.37	641,306.00	643,802.20	618,023.00	660,381.00	6.9%



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

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bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21004000 TREASURER'S OFFICE						
21004000 111100 SALARIES	6,833.00	9,010.00	9,010.00	9,010.00	9,213.00	2.3%
21004000 212200 BWC	123.55	272.00	272.00	272.00	255.00	-6.3%
21004000 212500 LIFE INS	93.00	93.00	93.00	93.00	93.00	.0%
21004000 212900 MEDICARE	522.73	692.00	692.00	692.00	705.00	1.9%
21004000 311100 OFF SUPP	.00	25.00	25.00	25.00	25.00	.0%
21004000 311101 CONT OFF	74.97	100.00	100.00	75.00	100.00	33.3%
21004000 332000 MISC TOOLS	.00	200.00	100.00	100.00	200.00	100.0%
21004000 332100 SMALL EQ	395.00	500.00	.00	.00	600.00	.0%
21004000 441100 PROF SERV	.00	400.00	200.00	.00	400.00	.0%
21004000 441500 COMP SERV	6,950.00	7,406.00	7,406.00	7,406.00	8,251.00	11.4%
21004000 443101 CO PHONE	199.32	200.00	200.00	27.00	.00	-100.0%
21004000 446400 INS SURETY	.00	850.00	850.00	746.00	.00	.0%
21004000 448100 PER DEV	50.00	50.00	50.00	50.00	50.00	.0%
21004000 448101 REG FEES	.00	500.00	738.39	200.00	500.00	150.0%
21004000 448102 MEAL/ROOM	.00	.00	561.61	504.00	700.00	38.9%
21004000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL TREASURER'S OFFICE	15,241.57	20,298.00	20,298.00	19,200.00	21,092.00	9.9%



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

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bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21005000 LAW DIRECTOR						
21005000 111100 SALARIES	318,981.41	330,173.00	330,173.00	324,541.00	346,004.00	6.6%
21005000 111101 OVERTIME	632.52	.00	.00	.00	.00	.0%
21005000 111105 LONGEVITY	2,620.00	1,950.00	1,950.00	1,950.00	1,950.00	.0%
21005000 212100 OPERS	45,112.80	46,497.00	46,497.00	45,635.00	48,441.00	6.1%
21005000 212200 BWC	5,832.11	9,964.00	9,964.00	9,779.00	9,515.00	-2.7%
21005000 212400 MED INS	65,379.01	65,811.00	65,811.00	59,636.00	72,174.00	21.0%
21005000 212500 LIFE INS	511.56	512.00	512.00	480.00	558.00	16.3%
21005000 212900 MEDICARE	2,960.46	4,817.00	4,817.00	3,462.00	5,016.00	44.9%
21005000 311100 OFF SUPP	1,459.95	3,025.00	2,125.00	2,347.00	3,335.00	42.1%
21005000 311101 CONT OFF	150.64	160.00	160.00	100.00	160.00	60.0%
21005000 311102 PRINTING	231.88	300.00	300.00	70.00	300.00	328.6%
21005000 321500 MISC SUPP	16.95	20.00	29.88	20.00	30.00	50.0%
21005000 332100 SMALL EQ	.00	4,750.00	3,475.27	3,475.00	1,000.00	-71.2%
21005000 332200 LEGAL MED	.00	.00	12.88	13.00	.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	2,600.50	4,750.00	3,684.50	4,000.00	4,000.00	.0%
21005000 441104 RNDOM TEST	220.00	.00	.00	.00	.00	.0%
21005000 441400 LEG/FIN SE	22,005.00	50,000.00	53,609.00	50,000.00	50,000.00	.0%
21005000 441500 COMP SERV	11,103.00	12,111.00	12,111.00	12,111.00	14,020.00	15.8%
21005000 441700 SOFTWARE	.00	3,600.00	3,600.00	3,600.00	.00	.0%
21005000 443101 CO PHONE	1,125.33	1,200.00	1,143.73	823.00	.00	-100.0%





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

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bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21005000 443102 POSTAGE	1,566.54	1,800.00	1,730.23	1,596.00	1,800.00	12.8%
21005000 443103 EXPRS MAIL	22.66	100.00	100.00	100.00	100.00	.0%
21005000 443105 PAY/DATA	1,151.60	1,200.00	1,269.77	1,200.00	1,200.00	.0%
21005000 444100 TRANSPOR	263.00	300.00	300.00	300.00	300.00	.0%
21005000 447100 LEASE LAND	14,268.00	14,268.00	14,268.00	14,268.00	14,268.00	.0%
21005000 447200 LEASE EQUI	13,236.00	13,236.00	13,236.00	13,236.00	13,236.00	.0%
21005000 448100 PER DEV	1,766.00	2,125.00	1,720.12	2,125.00	2,125.00	.0%
21005000 448101 REG FEES	100.00	800.00	762.00	800.00	800.00	.0%
21005000 448102 MEAL/ROOM	.00	300.00	407.62	300.00	300.00	.0%
21005000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL LAW DIRECTOR	559,144.92	619,597.00	619,597.00	601,795.00	636,460.00	5.8%



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

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bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21006000 MUNICIPAL COURT						
21006000 111100 SALARIES	986,130.29	1,064,372.00	1,073,035.00	1,073,035.00	1,272,550.00	18.6%
21006000 111101 OVERTIME	16,433.74	20,000.00	19,000.00	9,944.00	20,000.00	101.1%
21006000 111105 LONGEVITY	8,610.00	9,880.00	9,880.00	8,580.00	9,300.00	8.4%
21006000 111500 PARTTIME	69,644.76	115,128.00	106,278.00	67,673.00	102,848.00	52.0%
21006000 212100 OPERS	151,220.24	170,806.00	170,806.00	162,293.00	204,915.00	26.3%
21006000 212200 BWC	19,768.40	41,301.00	41,301.00	35,155.00	43,396.00	23.4%
21006000 212400 MED INS	227,908.21	258,586.00	258,586.00	236,541.00	228,038.00	-3.6%
21006000 212500 LIFE INS	1,844.82	1,912.00	2,099.00	2,099.00	2,210.00	5.3%
21006000 212600 UNIFORMS	4,397.94	4,500.00	4,500.00	4,438.00	15,139.00	241.1%
21006000 212800 UNEMPLOY	.00	.00	1,000.00	478.00	.00	.0%
21006000 212900 MEDICARE	15,308.26	17,186.00	17,186.00	17,001.00	20,368.00	19.8%
21006000 311100 OFF SUPP	11,933.22	12,000.00	9,700.00	8,500.00	12,000.00	41.2%
21006000 311101 CONT OFF	2,637.75	3,000.00	3,000.00	2,776.00	3,200.00	15.3%
21006000 311102 PRINTING	5,058.46	7,500.00	7,000.00	7,000.00	7,500.00	7.1%
21006000 321100 CHEM SUPP	3,855.27	12,000.00	12,000.00	11,350.00	12,000.00	5.7%
21006000 321102 FIRST AID	.00	200.00	111.00	.00	.00	.0%
21006000 321200 JAN SUPP	.00	100.00	100.00	51.00	100.00	96.1%
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	789.72	2,800.00	2,800.00	2,000.00	2,000.00	.0%
21006000 321500 MISC SUPP	2,169.93	2,200.00	2,050.00	1,000.00	2,200.00	120.0%



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

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bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21006000	321501	SUPP SPEC	.00	.00	150.00	145.00	.00	.0%
21006000	331100	R&M RADIO	88.32	89.00	133.00	133.00	265.00	99.2%
21006000	331101	RAD/MARCS	150.00	240.00	540.00	360.00	240.00	-33.3%
21006000	331200	R&M VEH	699.98	1,000.00	836.00	331.00	1,000.00	202.1%
21006000	331300	R&M EQUIP	7,762.81	8,200.00	14,700.00	14,189.00	8,200.00	-42.2%
21006000	331301	R&M OFF	8,297.68	16,000.00	18,420.00	16,000.00	16,500.00	3.1%
21006000	331400	R&M B&G	5,556.61	5,100.00	5,634.87	4,700.00	5,000.00	6.4%
21006000	332000	MISC TOOLS	8,388.99	8,000.00	5,000.00	1,500.00	5,000.00	233.3%
21006000	332100	SMALL EQ	24,224.28	16,500.00	14,000.00	8,500.00	17,500.00	105.9%
21006000	332200	LEGAL MED	.00	400.00	400.00	.00	400.00	.0%
21006000	441000	REG PERM	262.00	300.00	300.00	278.00	300.00	7.9%
21006000	441100	PROF SERV	25,023.14	16,000.00	17,000.00	11,047.00	15,000.00	35.8%
21006000	441101	CLEAN SER	7,619.26	10,500.00	10,500.00	8,822.00	11,000.00	24.7%
21006000	441400	LEG/FIN SE	8,216.25	160,000.00	270,250.00	228,045.00	165,000.00	-27.6%
21006000	441500	COMP SERV	14,939.00	25,652.00	25,652.00	25,652.00	35,108.00	36.9%
21006000	441700	SOFTWARE	10,729.62	40,000.00	42,710.00	28,000.00	40,000.00	42.9%
21006000	443101	CO PHONE	5,624.16	6,000.00	6,000.00	5,822.00	.00	-100.0%
21006000	443102	POSTAGE	45,198.00	70,000.00	70,000.00	60,000.00	71,000.00	18.3%
21006000	443103	EXPRS MAIL	8.37	75.00	75.00	.00	75.00	.0%
21006000	443104	CELLULAR	6,422.14	8,959.00	8,959.00	8,826.00	9,000.00	2.0%
21006000	444100	TRANSPOR	83.46	500.00	500.00	.00	500.00	.0%
21006000	446200	INS VEH	371.00	500.00	589.00	589.00	525.00	-10.9%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21006000	446400	INS SURETY	200.00	550.00	550.00	450.00	550.00	22.2%
21006000	447200	LEASE EQUI	6,209.10	7,500.00	7,500.00	6,826.00	8,000.00	17.2%
21006000	448100	PER DEV	4,129.00	12,000.00	10,000.00	7,000.00	12,000.00	71.4%
21006000	448101	REG FEES	4,589.00	7,500.00	7,500.00	7,000.00	8,000.00	14.3%
21006000	448102	MEAL/ROOM	7,082.12	8,000.00	10,000.00	9,663.00	10,000.00	3.5%
21006000	448300	JURY/WIT	699.22	3,000.00	3,000.00	2,200.00	3,000.00	36.4%
21006000	448600	REFUNDS	225.00	900.00	900.00	10.00	900.00	8900.0%
21006000	448800	MISC	103.00	.00	.00	.00	200.00	.0%
21006000	448802	AWARDS	.00	225.00	225.00	.00	225.00	.0%
21006000	449200	O/S EXP	-41.00	75.00	75.00	2.00	75.00	3650.0%
21006000	551300	OUT EQUIP	21,824.94	.00	28,000.00	28,000.00	.00	.0%
21006000	551400	OUT IMPROV	6,878.70	.00	.00	.00	.00	.0%
TOTAL MUNICIPAL COURT			1,759,275.16	2,177,436.00	2,320,730.87	2,134,004.00	2,402,527.00	12.6%



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

P 13  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21007000 CIVIL SERVICE						
21007000 111100 SALARIES	60,634.37	62,042.00	62,049.00	62,049.00	63,492.00	2.3%
21007000 111101 OVERTIME	.00	200.00	200.00	200.00	3,500.00	1650.0%
21007000 111105 LONGEVITY	780.00	780.00	780.00	780.00	780.00	.0%
21007000 212100 OPERS	8,598.00	8,824.00	8,824.00	8,824.00	9,489.00	7.5%
21007000 212200 BWC	1,110.92	1,891.00	1,891.00	1,891.00	1,864.00	-1.4%
21007000 212400 MED INS	13,357.52	14,573.00	14,573.00	12,143.00	14,572.00	20.0%
21007000 212500 LIFE INS	93.00	93.00	94.00	94.00	94.00	.0%
21007000 212900 MEDICARE	868.25	914.00	906.00	914.00	983.00	7.5%
21007000 311100 OFF SUPP	126.78	300.00	300.00	300.00	600.00	100.0%
21007000 311101 CONT OFF	254.93	300.00	300.00	300.00	350.00	16.7%
21007000 311102 PRINTING	81.88	150.00	150.00	100.00	200.00	100.0%
21007000 321500 MISC SUPP	4.26	25.00	25.00	10.00	25.00	150.0%
21007000 331301 R&M OFF	264.80	350.00	350.00	350.00	350.00	.0%
21007000 332000 MISC TOOLS	.00	.00	200.00	200.00	200.00	.0%
21007000 332100 SMALL EQ	484.02	200.00	.00	.00	1,500.00	.0%
21007000 332200 LEGAL MED	1,588.00	1,827.00	927.00	456.00	600.00	31.6%
21007000 441100 PROF SERV	5,511.60	14,000.00	13,200.00	10,000.00	12,000.00	20.0%
21007000 441104 RNDOM TEST	10,486.20	13,000.00	13,000.00	10,000.00	22,000.00	120.0%
21007000 441500 COMP SERV	7,306.00	8,397.00	8,397.00	8,397.00	9,548.00	13.7%
21007000 443101 CO PHONE	246.94	270.00	270.00	40.00	.00	-100.0%
21007000 443102 POSTAGE	135.33	270.00	270.00	270.00	400.00	48.1%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21007000 445101 LEGALS	2,032.54	3,800.00	5,500.00	5,500.00	10,000.00	81.8%
21007000 448101 REG FEES	.00	800.00	800.00	.00	1,200.00	.0%
TOTAL CIVIL SERVICE	113,965.34	133,006.00	133,006.00	122,818.00	153,747.00	25.2%



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

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PROJECTION: 2019 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21008000 PLANNING & ZONING						
21008000 311100 OFF SUPP	.00	15.00	15.00	15.00	15.00	.0%
21008000 311101 CONT OFF	.00	30.00	30.00	30.00	30.00	.0%
21008000 441100 PROF SERV	136,500.00	136,500.00	142,500.00	136,500.00	146,500.00	7.3%
21008000 441500 COMP SERV	10,842.00	11,290.00	11,290.00	11,290.00	13,162.00	16.6%
21008000 443102 POSTAGE	105.38	240.00	240.00	240.00	240.00	.0%
TOTAL PLANNING & ZONING	147,447.38	148,075.00	154,075.00	148,075.00	159,947.00	8.0%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21009000 COMPUTER SERVICES						
21009000 111100 SALARIES	144,099.83	156,354.00	154,454.00	154,427.00	169,500.00	9.8%
21009000 111101 OVERTIME	.00	.00	.00	.00	2,000.00	.0%
21009000 111102 CALL OUT	.00	.00	.00	.00	.00	.0%
21009000 111300 TEMP PTIME	4,485.92	8,000.00	13,040.00	10,899.00	11,000.00	.9%
21009000 212100 OPERS	20,493.12	21,890.00	23,190.00	23,146.00	25,270.00	9.2%
21009000 212200 BWC	2,689.78	4,799.00	4,799.00	4,656.00	5,073.00	9.0%
21009000 212400 MED INS	29,208.10	38,308.00	33,713.00	32,124.00	38,308.00	19.3%
21009000 212500 LIFE INS	240.25	279.00	284.00	280.00	280.00	.0%
21009000 212900 MEDICARE	2,155.38	2,320.00	2,470.00	2,455.00	2,675.00	9.0%
21009000 311100 OFF SUPP	5,963.33	9,700.00	9,700.00	12,000.00	9,700.00	-19.2%
21009000 311101 CONT OFF	.00	60.00	60.00	.00	.00	.0%
21009000 311102 PRINTING	.00	150.00	150.00	80.00	150.00	87.5%
21009000 321400 VEH SUPP	.00	50.00	50.00	.00	50.00	.0%
21009000 321401 FUEL	83.91	200.00	200.00	200.00	250.00	25.0%
21009000 321500 MISC SUPP	.00	.00	40.00	.00	.00	.0%
21009000 321501 SUPP SPEC	9,970.08	9,000.00	9,000.00	9,000.00	9,000.00	.0%
21009000 331200 R&M VEH	139.26	150.00	148.00	100.00	150.00	50.0%
21009000 331300 R&M EQUIP	4,679.63	17,963.00	12,011.00	12,500.00	18,950.00	51.6%
21009000 332000 MISC TOOLS	359.99	400.00	849.00	395.00	600.00	51.9%
21009000 332100 SMALL EQ	12,622.09	13,000.00	15,475.00	15,475.00	13,400.00	-13.4%
21009000 441100 PROF SERV	1,430.68	29,500.00	36,588.00	32,600.00	24,200.00	-25.8%





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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21009000 441104 RNDOM TEST	523.75	300.00	300.00	.00	300.00	.0%
21009000 441700 SOFTWARE	55,457.23	58,000.00	57,000.00	57,000.00	118,000.00	107.0%
21009000 443100 COMMUNIC	.00	.00	8,900.00	8,900.00	20,280.00	127.9%
21009000 443101 CO PHONE	857.84	850.00	850.00	160.00	.00	.0%
21009000 443102 POSTAGE	.67	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	3,400.00	3,960.00	3,960.00	3,960.00	3,960.00	.0%
21009000 445100 ADVERTIS	.00	100.00	100.00	.00	100.00	.0%
21009000 446200 INS VEH	168.00	177.00	179.00	179.00	186.00	3.9%
21009000 448100 PER DEV	167.55	500.00	500.00	300.00	500.00	66.7%
21009000 448101 REG FEES	1,848.20	4,000.00	4,000.00	3,000.00	4,000.00	33.3%
21009000 448102 MEAL/ROOM	.00	1,000.00	1,000.00	.00	1,000.00	.0%
21009000 551300 OUT EQUIP	21,829.11	.00	33,000.00	33,000.00	.00	.0%
21009000 761600 CIXFER OUT	3,170.89	.00	.00	.00	.00	.0%
TOTAL COMPUTER SERVICES	326,044.59	381,130.00	426,130.00	416,841.00	479,002.00	14.9%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21010000 GENERAL EXPENSE						
21010000 321300 JAIL	899,952.53	900,000.00	900,000.00	995,000.00	1,000,000.00	.5%
21010000 331400 R&M B&G	552.42	600.00	600.00	553.00	600.00	8.5%
21010000 441100 PROF SERV	25,775.00	26,200.00	26,200.00	26,000.00	20,000.00	-23.1%
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	39,002.58	50,000.00	50,000.00	39,000.00	50,000.00	28.2%
21010000 441400 LEG/FIN SE	27,097.19	53,000.00	53,000.00	41,000.00	52,000.00	26.8%
21010000 441700 SOFTWARE	109,748.25	189,000.00	256,703.75	250,000.00	250,000.00	.0%
21010000 442101 AEP (IN)	1,513.35	4,000.00	4,000.00	4,000.00	4,000.00	.0%
21010000 442102 COLUMB GAS	617.51	1,200.00	1,200.00	1,000.00	1,200.00	20.0%
21010000 442105 WTR/SWR-IN	529.86	1,000.00	1,000.00	600.00	700.00	16.7%
21010000 442201 OUT AEP	350,166.68	400,000.00	400,000.00	365,000.00	370,000.00	1.4%
21010000 442204 OUT HWE	37,111.82	43,000.00	43,000.00	45,000.00	47,000.00	4.4%
21010000 445100 ADVERTIS	111.67	500.00	500.00	150.00	500.00	233.3%
21010000 448400 ELEC EXP	17,468.43	37,000.00	37,000.00	26,417.00	37,000.00	40.1%
21010000 448500 TAX PAY	793.00	1,500.00	1,500.00	1,209.00	1,500.00	24.1%
21010000 448600 REFUNDS	.00	.00	246.84	247.00	.00	.0%
21010000 448800 MISC	29,056.66	.00	.00	.00	.00	.0%
21010000 448806 WATERSHED	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.0%
21010000 448808 STREAMGUAG	53,380.00	54,000.00	107,380.00	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 448810 JUVENILE	.00	.00	.00	.00	15,000.00	.0%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21010000	449101	MAR TWP	27,545.00	29,000.00	29,000.00	29,000.00	29,000.00	.0%
21010000	449102	LIBERTY TW	646.00	800.00	800.00	800.00	800.00	.0%
21010000	449103	ALLEN TWP	529.79	700.00	700.00	700.00	700.00	.0%
21010000	449301	HOTEL ART	12,986.34	.00	.00	.00	.00	.0%
21010000	449400	HRPC RLF	6,362.98	.00	11,040.78	11,040.78	.00	.0%
21010000	761400	OPXFER OUT	1,000,000.00	.00	.00	.00	.00	.0%
21010000	761401	SCM&R SUBS	655,000.00	970,000.00	970,000.00	970,000.00	835,000.00	-13.9%
21010000	761402	POOL SUBSI	78,000.00	72,000.00	72,000.00	72,000.00	102,000.00	41.7%
21010000	761403	AIR SUBSID	194,000.00	175,000.00	250,000.00	250,000.00	293,000.00	17.2%
21010000	761404	PARKING SU	25,000.00	45,000.00	45,000.00	45,000.00	.00	-100.0%
21010000	761600	CIXFER OUT	1,222,000.00	.00	.00	.00	.00	.0%
TOTAL GENERAL EXPENSE			5,209,947.06	3,448,500.00	3,655,871.37	3,675,476.78	3,559,000.00	-3.2%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21012000 POLICE DEPARTMENT						
21012000 111100 SALARIES	3,838,236.89	4,130,831.00	4,130,831.00	4,213,794.00	4,333,100.00	2.8%
21012000 111101 OVERTIME	146,181.30	125,000.00	135,000.00	135,000.00	125,000.00	-7.4%
21012000 111102 CALL OUT	58,353.50	55,000.00	55,000.00	55,000.00	60,000.00	9.1%
21012000 111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
21012000 111104 C/HV BUYOU	7,475.70	15,000.00	27,315.00	27,315.00	18,000.00	-34.1%
21012000 111105 LONGEVITY	7,430.00	6,240.00	6,240.00	6,730.00	8,060.00	19.8%
21012000 111106 SPECIAL OT	33,128.72	47,205.00	47,205.00	32,379.00	45,576.00	40.8%
21012000 111200 WAGE PD/FD	211,457.85	231,849.00	231,849.00	231,351.00	238,285.00	3.0%
21012000 111201 CL OT	443.52	.00	.00	.00	.00	.0%
21012000 212100 OPERS	31,073.43	33,150.00	33,150.00	33,081.00	34,052.00	2.9%
21012000 212200 BWC	78,087.84	138,735.00	138,735.00	135,222.00	132,416.00	-2.1%
21012000 212300 OP&F	791,996.94	852,996.00	852,996.00	896,099.00	899,746.00	.4%
21012000 212400 MED INS	888,590.60	982,445.00	965,130.00	816,495.00	1,024,193.00	25.4%
21012000 212500 LIFE INS	12,013.33	12,497.00	12,497.00	12,177.00	12,602.00	3.5%
21012000 212600 UNIFORMS	40,690.61	47,515.00	52,693.01	44,608.00	43,787.00	-1.8%
21012000 212601 OUTERWEAR	3,708.77	10,780.00	11,319.98	3,299.00	9,551.00	189.5%
21012000 212602 SAFETY	20,005.57	17,580.00	17,580.00	11,835.00	17,996.00	52.1%
21012000 212700 PAST PENS	31,418.58	31,419.00	31,419.00	31,419.00	31,419.00	.0%
21012000 212800 UNEMPLOY	12,167.00	8,000.00	3,000.00	.00	.00	.0%
21012000 212900 MEDICARE	60,315.90	67,056.00	67,056.00	66,973.00	69,870.00	4.3%
21012000 311100 OFF SUPP	1,956.95	4,710.00	4,710.00	2,951.00	4,540.00	53.8%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE	
21012000	311101	CONT OFF	941.59	3,000.00	3,000.00	1,680.00	3,565.00	112.2%
21012000	311102	PRINTING	1,966.61	5,595.00	5,595.00	2,646.00	5,365.00	102.8%
21012000	321000	LAB SUPP	1,485.59	2,104.00	2,104.00	1,669.00	3,276.00	96.3%
21012000	321100	CHEM SUPP	6,387.93	5,995.00	5,995.00	4,539.00	5,256.00	15.8%
21012000	321102	FIRST AID	3,250.46	1,095.00	1,095.00	320.00	2,879.00	799.7%
21012000	321200	JAN SUPP	.00	30.00	30.00	.00	30.00	.0%
21012000	321401	FUEL	64,881.97	75,000.00	85,641.00	85,641.00	95,000.00	10.9%
21012000	321500	MISC SUPP	3,820.26	4,500.00	4,541.06	2,778.00	5,714.00	105.7%
21012000	321501	SUPP SPEC	27,067.87	29,477.00	29,477.00	26,825.00	33,328.00	24.2%
21012000	321600	COMPLIANCE	6,000.00	10,000.00	10,000.00	5,000.00	10,000.00	100.0%
21012000	331100	R&M RADIO	12,460.80	16,072.00	16,072.00	14,289.00	58,458.00	309.1%
21012000	331101	RAD/MARCS	6,900.00	13,440.00	20,340.00	20,340.00	12,600.00	-38.1%
21012000	331200	R&M VEH	39,781.84	40,000.00	40,000.00	30,163.00	40,000.00	32.6%
21012000	331300	R&M EQUIP	7,850.30	12,433.00	12,433.00	7,804.00	13,583.00	74.1%
21012000	331301	R&M OFF	2,484.40	3,150.00	3,150.00	2,801.00	3,673.00	31.1%
21012000	332000	MISC TOOLS	27,592.81	35,101.00	35,301.63	34,753.00	47,024.00	35.3%
21012000	332100	SMALL EQ	78,893.32	78,822.00	70,670.55	65,775.00	73,872.00	12.3%
21012000	332200	LEGAL MED	.00	250.00	250.00	.00	850.00	.0%
21012000	332300	EDUC ACT	1,625.00	2,025.00	2,525.00	2,525.00	2,725.00	7.9%
21012000	332301	NATL NITE	500.00	800.00	800.00	670.00	800.00	19.4%
21012000	441100	PROF SERV	20,460.52	35,000.00	37,795.20	32,021.00	35,000.00	9.3%
21012000	441103	TRASH SERV	.00	.00	100.00	97.00	100.00	3.1%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21012000	441104	RNDOM TEST	782.00	3,560.00	3,560.00	3,300.00	3,575.00	8.3%
21012000	441500	COMP SERV	35,670.00	54,632.00	54,632.00	54,632.00	91,847.00	68.1%
21012000	441700	SOFTWARE	20,305.45	22,421.00	27,050.00	25,504.00	48,617.00	90.6%
21012000	442101	AEP (IN)	508.19	535.00	535.00	520.00	520.00	.0%
21012000	443101	CO PHONE	8,951.73	9,463.00	6,463.00	3,138.00	.00	-100.0%
21012000	443102	POSTAGE	655.79	802.00	802.00	623.00	842.00	35.2%
21012000	443103	EXPRS MAIL	47.35	100.00	100.00	.00	100.00	.0%
21012000	443104	CELLULAR	13,904.10	16,980.00	16,980.00	14,547.00	16,740.00	15.1%
21012000	444100	TRANSPOR	158.63	200.00	197.00	.00	350.00	.0%
21012000	446100	INS B & E	58.94	62.00	214.00	214.00	225.00	5.1%
21012000	446200	INS VEH	8,726.00	9,129.00	8,129.00	7,977.00	8,376.00	5.0%
21012000	446300	INS LIAB	34,953.00	36,701.00	36,701.00	36,440.00	38,262.00	5.0%
21012000	447100	LEASE LAND	.00	100.00	100.00	.00	.00	.0%
21012000	448100	PER DEV	13,751.45	12,978.00	11,936.00	11,936.00	18,973.00	59.0%
21012000	448101	REG FEES	20,950.00	31,231.00	31,731.00	29,233.00	31,525.00	7.8%
21012000	448102	MEAL/ROOM	4,540.69	15,301.00	13,724.00	9,830.00	18,635.00	89.6%
21012000	448600	REFUNDS	.00	.00	3.00	3.00	.00	.0%
21012000	448800	MISC	.00	.00	.00	.00	100.00	.0%
21012000	448802	AWARDS	.00	.00	54.00	54.00	160.00	196.3%
21012000	448900	BAD DEBT	.00	.00	.00	.00	.00	.0%
21012000	551300	OUT EQUIP	302,004.41	.00	177,939.00	177,939.00	.00	.0%
21012000	761600	CIXFER OUT	20,954.59	.00	.00	.00	.00	.0%



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

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bgnyrpts

PROJECTION: 2019 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
TOTAL POLICE DEPARTMENT	7,076,006.59	7,406,092.00	7,601,491.43	7,473,954.00	7,840,138.00	4.9%



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

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bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21013000 DISASTER SERVICES						
21013000 331300 R&M EQUIP	6,060.00	12,931.00	12,320.00	7,890.00	20,185.00	155.8%
21013000 441100 PROF SERV	32,040.90	32,041.00	32,041.00	32,041.00	36,433.00	13.7%
21013000 442201 OUT AEP	4,980.96	5,151.00	5,151.00	5,151.00	5,151.00	.0%
21013000 442204 OUT HWE	1,226.44	1,230.00	1,830.00	1,690.00	1,690.00	.0%
21013000 446100 INS B & E	334.37	352.00	363.00	363.00	382.00	5.2%
21013000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
21013000 761600 CIXFER OUT	.00	.00	.00	.00	.00	.0%
TOTAL DISASTER SERVICES	44,642.67	51,705.00	51,705.00	47,135.00	63,841.00	35.4%





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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21014000 FIRE DEPARTMENT						
21014000 111100 SALARIES	3,915,291.24	4,125,804.00	4,115,623.44	4,114,625.00	4,306,561.00	4.7%
21014000 111101 OVERTIME	138,767.56	155,000.00	155,000.00	114,884.00	135,000.00	17.5%
21014000 111102 CALL OUT	46,102.56	30,000.00	30,000.00	30,000.00	30,000.00	.0%
21014000 111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
21014000 111104 C/HV BUYOU	126,769.16	179,868.00	179,868.00	135,000.00	163,797.00	21.3%
21014000 111105 LONGEVITY	105,160.00	114,500.00	114,500.00	108,480.00	105,740.00	-2.5%
21014000 111200 WAGE PD/FD	52,707.24	55,010.00	55,010.00	50,137.00	44,434.00	-11.4%
21014000 111201 CL OT	.00	.00	.00	.00	.00	.0%
21014000 111500 PARTTIME	19,402.50	.00	.00	.00	.00	.0%
21014000 212100 OPERS	10,350.16	12,745.00	12,745.00	11,134.00	6,221.00	-44.1%
21014000 212200 BWC	79,764.02	143,549.00	143,549.00	141,175.00	132,022.00	-6.5%
21014000 212300 OP&F	1,034,189.97	1,106,591.00	1,106,591.00	1,080,718.00	1,137,590.00	5.3%
21014000 212400 MED INS	943,879.14	1,156,343.00	1,141,143.00	960,358.00	1,000,000.00	4.1%
21014000 212500 LIFE INS	11,470.00	12,137.00	12,137.00	12,137.00	12,183.00	.4%
21014000 212600 UNIFORMS	32,325.19	26,100.00	30,683.78	30,205.00	28,000.00	-7.3%
21014000 212602 SAFETY	86,967.66	22,500.00	40,749.42	40,403.00	32,000.00	-20.8%
21014000 212700 PAST PENS	43,451.52	43,452.00	43,452.00	43,452.00	43,452.00	.0%
21014000 212800 UNEMPLOY	.00	.00	10,180.56	10,181.00	.00	.0%
21014000 212900 MEDICARE	58,438.69	69,558.00	69,558.00	68,235.00	68,131.00	-.2%
21014000 213001 FITNESS	3,042.90	5,440.00	4,615.00	2,198.00	5,440.00	147.5%
21014000 311100 OFF SUPP	809.60	1,400.00	1,400.00	1,400.00	1,300.00	-7.1%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21014000	311101	CONT OFF	1,171.27	1,500.00	1,500.00	1,500.00	1,400.00	-6.7%
21014000	311102	PRINTING	95.00	500.00	53.91	54.00	400.00	640.7%
21014000	321101	OP CHEMS	81.50	900.00	900.00	900.00	2,500.00	177.8%
21014000	321102	FIRST AID	11,069.23	9,000.00	11,025.00	11,017.00	11,000.00	-.2%
21014000	321103	PROP CHEM	.00	300.00	286.09	210.00	250.00	19.0%
21014000	321200	JAN SUPP	1,107.34	1,575.00	1,575.00	1,575.00	1,450.00	-7.9%
21014000	321201	JAN CHEMS	1,376.17	2,725.00	2,725.00	2,500.00	2,400.00	-4.0%
21014000	321202	JAN PAPER	1,701.46	2,700.00	2,700.00	2,435.00	2,400.00	-1.4%
21014000	321401	FUEL	25,032.08	25,000.00	31,600.00	31,600.00	33,708.00	6.7%
21014000	321402	OIL/OTHER	.00	1,000.00	1,000.00	500.00	800.00	60.0%
21014000	321500	MISC SUPP	1,488.28	3,500.00	4,300.00	3,716.00	3,500.00	-5.8%
21014000	321501	SUPP SPEC	6,525.16	3,500.00	3,854.00	3,848.00	3,500.00	-9.0%
21014000	331100	R&M RADIO	5,779.68	5,780.00	5,780.00	5,780.00	5,780.00	.0%
21014000	331101	RAD/MARCS	5,220.00	10,444.00	15,664.00	15,664.00	10,440.00	-33.4%
21014000	331200	R&M VEH	55,876.33	60,000.00	40,908.00	40,908.00	50,000.00	22.2%
21014000	331300	R&M EQUIP	12,420.72	16,000.00	20,700.00	20,200.00	16,000.00	-20.8%
21014000	331301	R&M OFF	987.01	950.00	965.01	965.00	1,350.00	39.9%
21014000	331400	R&M B&G	8,738.35	9,000.00	12,024.00	12,024.00	18,500.00	53.9%
21014000	332000	MISC TOOLS	10,439.12	21,000.00	22,123.66	22,123.00	17,500.00	-20.9%
21014000	332100	SMALL EQ	31,079.95	22,500.00	23,646.75	18,527.00	19,000.00	2.6%
21014000	332200	LEGAL MED	1,345.50	1,550.00	1,661.50	1,661.00	1,850.00	11.4%
21014000	332300	EDUC ACT	.00	1,500.00	2,075.00	2,051.00	1,500.00	-26.9%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21014000 441000 REG PERM	112.50	424.00	904.00	310.00	200.00	-35.5%
21014000 441100 PROF SERV	4,201.50	10,000.00	8,577.14	9,032.00	12,000.00	32.9%
21014000 441101 CLEAN SER	.00	1,000.00	924.62	925.00	2,000.00	116.2%
21014000 441102 EXTERMIN	426.00	600.00	600.00	600.00	600.00	.0%
21014000 441103 TRASH SERV	2,712.00	2,712.00	3,045.87	3,045.00	2,712.00	-10.9%
21014000 441104 RNDOM TEST	.00	.00	270.80	100.00	100.00	.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	19,208.00	25,518.00	25,518.00	25,518.00	30,564.00	19.8%
21014000 441700 SOFTWARE	10,345.85	11,000.00	11,000.00	10,994.00	21,495.00	95.5%
21014000 442101 AEP (IN)	17,801.10	23,000.00	23,000.00	22,184.00	23,500.00	5.9%
21014000 442102 COLUMB GAS	10,170.06	11,295.00	12,386.00	12,386.00	11,295.00	-8.8%
21014000 442104 UT HWE(IN)	7,962.67	8,400.00	9,551.00	9,151.00	9,500.00	3.8%
21014000 442105 WTR/SWR-IN	9,046.52	9,096.00	10,510.00	10,510.00	10,200.00	-2.9%
21014000 443101 CO PHONE	4,176.29	4,020.00	3,020.00	2,139.00	.00	-100.0%
21014000 443102 POSTAGE	147.00	150.00	150.00	147.00	150.00	2.0%
21014000 443103 EXPRS MAIL	125.97	200.00	200.00	200.00	200.00	.0%
21014000 443104 CELLULAR	5,145.31	7,080.00	6,080.00	5,980.00	6,850.00	14.5%
21014000 443105 PAY/DATA	27,985.97	36,468.00	36,468.00	36,468.00	4,000.00	-89.0%
21014000 446100 INS B & E	4,137.54	4,345.00	4,562.06	4,562.00	4,791.00	5.0%
21014000 446200 INS VEH	9,427.00	9,899.00	9,899.00	9,289.00	11,706.00	26.0%
21014000 447200 LEASE EQUI	44.00	.00	.00	44.00	.00	.0%
21014000 448100 PER DEV	6,028.88	5,900.00	5,594.35	5,900.00	8,700.00	47.5%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21014000 448101 REG FEES	10,335.68	14,425.00	15,137.45	15,137.00	18,000.00	18.9%
21014000 448102 MEAL/ROOM	11,813.38	20,574.00	16,673.05	16,673.00	18,600.00	11.6%
21014000 448500 TAX PAY	472.04	708.00	617.00	708.00	1,108.00	56.5%
21014000 551300 OUT EQUIP	5,373.00	.00	56,847.79	56,848.00	.00	.0%
21014000 551400 OUT IMPROV	.00	.00	.00	.00	.00	.0%
21014000 761600 CIXFER OUT	33,470.00	.00	.00	.00	.00	.0%
TOTAL FIRE DEPARTMENT	7,093,091.52	7,669,735.00	7,737,408.25	7,415,330.00	7,657,370.00	3.3%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21015000 DISPATCH CENTER						
21015000 111100 SALARIES	562,722.71	572,267.00	572,267.00	568,215.00	649,132.00	14.2%
21015000 111101 OVERTIME	54,083.63	55,000.00	60,000.00	60,000.00	61,348.00	2.2%
21015000 111102 CALL OUT	4,528.76	6,500.00	6,500.00	6,500.00	6,500.00	.0%
21015000 111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
21015000 111104 C/HV BUYOU	3,485.52	5,000.00	5,000.00	2,800.00	5,000.00	78.6%
21015000 212100 OPERS	86,636.93	89,043.00	89,043.00	88,678.00	100,084.00	12.9%
21015000 212200 BWC	11,326.38	19,164.00	19,164.00	19,158.00	19,773.00	3.2%
21015000 212400 MED INS	142,869.84	147,749.00	142,749.00	122,113.00	147,749.00	21.0%
21015000 212500 LIFE INS	2,046.00	2,046.00	2,046.00	2,015.00	2,062.00	2.3%
21015000 212600 UNIFORMS	.00	.00	.00	.00	500.00	.0%
21015000 212900 MEDICARE	8,792.85	9,262.00	9,262.00	9,104.00	10,425.00	14.5%
21015000 311100 OFF SUPP	628.55	823.00	823.00	602.00	823.00	36.7%
21015000 311101 CONT OFF	165.93	500.00	500.00	374.00	500.00	33.7%
21015000 321200 JAN SUPP	.00	30.00	30.00	13.00	25.00	92.3%
21015000 321500 MISC SUPP	.00	100.00	100.00	.00	100.00	.0%
21015000 321501 SUPP SPEC	.00	795.00	795.00	792.00	.00	-100.0%
21015000 331100 R&M RADIO	1,379.04	54,192.00	107,895.00	81,744.00	54,192.00	-33.7%
21015000 331101 RAD/MARCS	960.00	2,880.00	4,080.00	4,080.00	3,120.00	-23.5%
21015000 331200 R&M VEH	.00	1,150.00	1,147.00	.00	1,150.00	.0%
21015000 331300 R&M EQUIP	.00	54,911.00	53,159.00	53,159.00	54,986.00	3.4%
21015000 332000 MISC TOOLS	1,973.96	544.00	395.00	246.00	6,890.00	2700.8%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21015000 332100	SMALL EQ	1,924.78	5,817.00	5,966.00	3,216.00	7,238.00	125.1%
21015000 441104	RNDOM TEST	.00	104.00	50.00	.00	110.00	.0%
21015000 441500	COMP SERV	7,437.00	8,584.00	8,584.00	8,584.00	11,755.00	36.9%
21015000 441700	SOFTWARE	26,754.96	27,865.00	27,865.00	27,621.00	58,265.00	110.9%
21015000 443101	CO PHONE	3,477.87	3,700.00	3,700.00	3,681.00	1,260.00	-65.8%
21015000 443104	CELLULAR	455.88	480.00	480.00	462.00	480.00	3.9%
21015000 443105	PAY/DATA	77,597.83	104,880.00	104,880.00	95,815.00	14,800.00	-84.6%
21015000 446100	INS B & E	13.87	15.00	15.00	15.00	16.00	6.7%
21015000 446200	INS VEH	2.00	3.00	23.00	23.00	25.00	8.7%
21015000 447200	LEASE EQUI	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.0%
21015000 448100	PER DEV	913.22	840.00	840.00	172.00	782.00	354.7%
21015000 448101	REG FEES	714.00	4,466.00	4,236.00	1,499.00	5,354.00	257.2%
21015000 448802	AWARDS	.00	.00	54.00	54.00	110.00	103.7%
21015000 551300	OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL DISPATCH CENTER		1,008,091.51	1,185,910.00	1,238,848.00	1,167,935.00	1,231,754.00	5.5%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21016000	N.E.A.T.						
21016000	111100						
	SALARIES	45,905.67	46,972.00	37,688.47	11,671.00	.00	-100.0%
21016000	111101						
	OVERTIME	.00	.00	3,283.53	3,283.00	.00	.0%
21016000	111105						
	LONGEVITY	2,340.00	2,340.00	2,340.00	720.00	.00	-100.0%
21016000	212100						
	OPERS	6,754.39	6,904.00	6,904.00	1,832.00	.00	-100.0%
21016000	212200						
	BWC	875.19	1,500.00	1,500.00	472.00	.00	-100.0%
21016000	212400						
	MED INS	13,357.52	14,573.00	14,573.00	4,251.00	.00	-100.0%
21016000	212500						
	LIFE INS	93.00	93.00	93.00	24.00	.00	-100.0%
21016000	212900						
	MEDICARE	690.08	725.00	725.00	227.00	.00	-100.0%
21016000	311100						
	OFF SUPP	62.05	275.00	275.00	12.00	.00	-100.0%
21016000	311101						
	CONT OFF	193.10	200.00	200.00	5.00	.00	-100.0%
21016000	311102						
	PRINTING	.00	600.00	600.00	.00	.00	.0%
21016000	321401						
	FUEL	218.50	900.00	900.00	25.00	.00	-100.0%
21016000	321500						
	MISC SUPP	.00	50.00	50.00	.00	.00	.0%
21016000	331100						
	R&M RADIO	44.16	155.00	155.00	45.00	.00	-100.0%
21016000	331101						
	RAD/MARCS	60.00	120.00	180.00	180.00	.00	-100.0%
21016000	331200						
	R&M VEH	64.32	300.00	300.00	.00	.00	.0%
21016000	332000						
	MISC TOOLS	.00	100.00	100.00	.00	.00	.0%
21016000	332100						
	SMALL EQ	918.56	500.00	500.00	.00	.00	.0%
21016000	441500						
	COMP SERV	10,442.00	10,365.00	10,365.00	10,365.00	.00	-100.0%
21016000	441601						
	WEED ASSMT	7,175.10	12,000.00	.00	.00	.00	.0%
21016000	441602						
	PROP ASSMT	796.50	5,000.00	2,800.00	638.00	.00	-100.0%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21016000 441604 DEMO ASSMT	750.00	.00	9,350.00	9,350.00	.00	.0%
21016000 443101 CO PHONE	301.11	360.00	360.00	43.00	.00	-100.0%
21016000 443102 POSTAGE	110.98	1,000.00	1,000.00	3.00	.00	-100.0%
21016000 443104 CELLULAR	1,151.88	1,152.00	1,152.00	386.00	.00	-100.0%
21016000 446200 INS VEH	153.00	161.00	161.00	.00	.00	.0%
21016000 448802 AWARDS	.00	.00	200.00	200.00	.00	.0%
TOTAL N.E.A.T.	92,457.11	106,345.00	95,755.00	43,732.00	.00	-100.0%





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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21017000 SAFETY DIRECTOR						
21017000 111100 SALARIES	46,156.80	76,746.00	76,746.00	76,739.00	78,525.00	2.3%
21017000 111105 LONGEVITY	.00	.00	.00	.00	.00	.0%
21017000 212100 OPERS	6,461.95	10,745.00	10,745.00	10,744.00	10,993.00	2.3%
21017000 212200 BWC	836.00	2,302.00	2,302.00	2,304.00	2,159.00	-6.3%
21017000 212400 MED INS	10,550.00	24,330.00	24,330.00	8,258.00	9,008.00	9.1%
21017000 212500 LIFE INS	54.25	93.00	93.00	93.00	93.00	.0%
21017000 212900 MEDICARE	653.60	1,113.00	1,113.00	1,105.00	1,139.00	3.1%
21017000 311100 OFF SUPP	160.25	300.00	350.00	350.00	400.00	14.3%
21017000 311101 CONT OFF	122.19	400.00	350.00	250.00	400.00	60.0%
21017000 311102 PRINTING	40.00	60.00	60.00	40.00	60.00	50.0%
21017000 321500 MISC SUPP	.00	10,700.00	10,700.00	650.00	10,700.00	1546.2%
21017000 331100 R&M RADIO	.00	1,168.00	1,168.00	1,080.00	1,168.00	8.1%
21017000 331101 RAD/MARCS	.00	1,680.00	2,340.00	1,740.00	1,740.00	.0%
21017000 441100 PROF SERV	625.00	3,000.00	3,000.00	.00	3,000.00	.0%
21017000 441500 COMP SERV	.00	8,705.00	8,705.00	8,705.00	10,195.00	17.1%
21017000 443101 CO PHONE	423.05	1,380.00	1,380.00	173.00	.00	-100.0%
21017000 443102 POSTAGE	.00	50.00	50.00	25.00	50.00	100.0%
21017000 443103 EXPRS MAIL	.00	75.00	75.00	20.00	75.00	275.0%
21017000 443104 CELLULAR	.00	1,200.00	1,200.00	.00	1,200.00	.0%
21017000 444100 TRANSPOR	933.58	1,000.00	2,000.00	1,187.00	2,000.00	68.5%
21017000 448100 PER DEV	.00	550.00	550.00	75.00	75.00	.0%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21017000 448101 REG FEES	.00	2,000.00	2,000.00	35.00	2,000.00	5614.3%
21017000 448102 MEAL/ROOM	827.04	2,000.00	1,000.00	.00	1,000.00	.0%
TOTAL SAFETY DIRECTOR	67,843.71	149,597.00	150,257.00	113,573.00	135,980.00	19.7%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21018000 HUMAN RESOURCES						
21018000 111100 SALARIES	81,120.00	83,004.00	83,004.00	82,998.00	84,930.00	2.3%
21018000 212100 OPERS	11,356.80	11,621.00	11,621.00	11,620.00	11,890.00	2.3%
21018000 212200 BWC	1,469.41	2,490.00	2,490.00	2,491.00	2,336.00	-6.2%
21018000 212400 MED INS	11,368.23	12,238.00	12,238.00	10,498.00	12,238.00	16.6%
21018000 212500 LIFE INS	93.00	93.00	93.00	93.00	93.00	.0%
21018000 212900 MEDICARE	1,134.53	1,204.00	1,204.00	1,176.00	1,231.00	4.7%
21018000 311100 OFF SUPP	173.23	222.00	222.00	180.00	200.00	11.1%
21018000 311101 CONT OFF	.00	150.00	150.00	40.00	150.00	275.0%
21018000 311102 OFF PRINT	40.00	75.00	75.00	17.00	75.00	341.2%
21018000 321500 MISC SUPP	32.90	50.00	50.00	50.00	50.00	.0%
21018000 332100 SMALL EQ	558.23	1,500.00	1,500.00	1,500.00	.00	.0%
21018000 441100 PROF SERV	27,124.00	18,200.00	19,500.00	6,724.00	14,000.00	108.2%
21018000 441500 COMP SERV	7,899.00	8,397.00	8,397.00	8,397.00	9,692.00	15.4%
21018000 443101 CO PHONE	261.57	276.00	276.00	33.00	.00	-100.0%
21018000 443102 POSTAGE	35.26	150.00	150.00	75.00	200.00	166.7%
21018000 448100 PER DEV	1,598.00	675.00	2,775.00	2,713.00	5,500.00	102.7%
21018000 448101 REG FEES	979.00	1,800.00	1,200.00	802.00	1,200.00	49.6%
21018000 448102 MEAL/ROOM	900.58	1,500.00	1,200.00	283.00	1,200.00	324.0%
21018000 448801 LUNCHES	1,397.60	4,000.00	4,000.00	2,500.00	4,000.00	60.0%
21018000 448802 AWARDS	1,658.97	5,105.00	5,105.00	3,600.00	2,000.00	-44.4%
TOTAL HUMAN RESOURCES	149,200.31	152,750.00	155,250.00	135,790.00	150,985.00	11.2%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21019000	WORC						
21019000	111100 SALARIES	14,376.00	.00	.00	.00	.00	.0%
21019000	111105 LONGEVITY	210.00	.00	.00	.00	.00	.0%
21019000	212100 OPERS	2,042.03	.00	.00	.00	.00	.0%
21019000	212200 BWC	269.10	.00	.00	.00	.00	.0%
21019000	212400 MED INS	3,941.07	.00	.00	.00	.00	.0%
21019000	212500 LIFE INS	38.75	.00	.00	.00	.00	.0%
21019000	212600 UNIFORMS	175.00	.00	.00	.00	.00	.0%
21019000	212900 MEDICARE	216.38	.00	.00	.00	.00	.0%
21019000	311101 CONT OFF	257.76	.00	.00	.00	.00	.0%
21019000	321302 WORC FOOD	2,992.33	.00	.00	.00	.00	.0%
21019000	331100 R&M RADIO	88.32	.00	.00	.00	.00	.0%
21019000	331101 RAD/MARCS	60.00	.00	.00	.00	.00	.0%
21019000	440901 TEMP AGENC	61,132.00	.00	.00	.00	.00	.0%
21019000	441103 TRASH SERV	190.00	.00	.00	.00	.00	.0%
21019000	441500 COMP SERV	11,590.00	.00	.00	.00	.00	.0%
21019000	442101 AEP (IN)	1,250.87	.00	.00	.00	.00	.0%
21019000	442102 COLUMB GAS	718.59	.00	.00	.00	.00	.0%
21019000	442105 WTR/SWR-IN	2,095.21	.00	.00	.00	.00	.0%
21019000	443101 CO PHONE	217.67	.00	.00	.00	.00	.0%
21019000	443104 CELLULAR	400.00	.00	.00	.00	.00	.0%
21019000	448600 REFUNDS	460.00	.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: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
TOTAL WORC	102,721.08	.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: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21020000 SERVICE DIRECTOR						
21020000 111100 SALARIES	88,036.81	50,781.00	50,781.00	50,774.00	51,995.00	2.4%
21020000 111105 LONGEVITY	.00	.00	.00	.00	.00	.0%
21020000 212100 OPERS	12,325.13	7,109.00	7,109.00	7,109.00	7,274.00	2.3%
21020000 212200 BWC	1,594.72	1,543.00	1,543.00	1,524.00	1,429.00	-6.2%
21020000 212400 MED INS	14,452.10	6,119.00	6,119.00	5,950.00	7,950.00	33.6%
21020000 212500 LIFE INS	65.84	47.00	47.00	47.00	47.00	.0%
21020000 212900 MEDICARE	1,258.67	746.00	746.00	736.00	763.00	3.7%
21020000 311100 OFF SUPP	311.69	300.00	300.00	100.00	300.00	200.0%
21020000 311101 CONT OFF	343.36	300.00	300.00	130.00	300.00	130.8%
21020000 311102 PRINTING	4.95	60.00	60.00	40.00	60.00	50.0%
21020000 321500 MISC SUPP	1,499.66	3,000.00	6,000.00	3,000.00	3,000.00	.0%
21020000 331100 R&M RADIO	991.20	.00	.00	.00	.00	.0%
21020000 331101 RAD/MARCS	630.00	.00	.00	.00	.00	.0%
21020000 441100 PROF SERV	20,709.14	25,000.00	21,692.32	25,000.00	35,500.00	42.0%
21020000 441103 TRASH SERV	3,504.25	4,000.00	4,000.00	3,700.00	4,000.00	8.1%
21020000 441400 LEG/FIN SE	.00	.00	307.68	189.00	.00	.0%
21020000 441500 COMP SERV	8,137.00	8,521.00	8,521.00	8,521.00	9,952.00	16.8%
21020000 441700 SOFTWARE	.00	400.00	400.00	.00	.00	.0%
21020000 443101 CO PHONE	846.47	.00	.00	.00	.00	.0%
21020000 443102 POSTAGE	24.25	100.00	100.00	27.00	100.00	270.4%
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: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21020000 443104 CELLULAR	330.00	660.00	660.00	660.00	660.00	.0%
21020000 444100 TRANSPOR	295.01	1,000.00	1,069.00	472.00	1,500.00	217.8%
21020000 448100 PER DEV	260.00	500.00	500.00	.00	500.00	.0%
21020000 448101 REG FEES	95.00	2,000.00	2,000.00	35.00	2,000.00	5614.3%
21020000 448102 MEAL/ROOM	1,512.68	2,000.00	1,931.00	255.00	2,000.00	684.3%
21020000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL SERVICE DIRECTOR	157,227.93	114,336.00	114,336.00	108,319.00	129,480.00	19.5%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21021000 ENGINEERING DEPARTMENT						
21021000 111100 SALARIES	391,769.56	435,161.00	434,161.00	383,958.00	450,981.00	17.5%
21021000 111101 OVERTIME	6,972.67	2,500.00	4,885.00	6,000.00	7,500.00	25.0%
21021000 111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
21021000 111105 LONGEVITY	3,840.00	3,120.00	3,120.00	2,820.00	2,340.00	-17.0%
21021000 111300 TEMP PTIME	6,001.60	6,910.00	5,525.00	5,525.00	12,280.00	122.3%
21021000 212100 OPERS	57,186.17	62,677.00	62,677.00	55,500.00	64,516.00	16.2%
21021000 212200 BWC	7,413.06	13,493.00	13,493.00	12,016.00	12,905.00	7.4%
21021000 212400 MED INS	50,519.70	66,870.00	66,870.00	53,887.00	74,637.00	38.5%
21021000 212500 LIFE INS	618.80	683.00	683.00	624.00	683.00	9.5%
21021000 212600 UNIFORMS	1,050.00	1,400.00	1,209.93	1,400.00	1,750.00	25.0%
21021000 212602 SAFETY	325.22	300.00	490.07	300.00	500.00	66.7%
21021000 212900 MEDICARE	5,926.11	6,522.00	6,522.00	5,821.00	6,894.00	18.4%
21021000 311100 OFF SUPP	1,785.29	3,500.00	3,500.00	1,600.00	3,500.00	118.8%
21021000 311101 CONT OFF	1,542.54	1,500.00	1,500.00	1,500.00	1,500.00	.0%
21021000 311102 PRINTING	56.88	500.00	500.00	150.00	500.00	233.3%
21021000 321102 FIRST AID	18.63	50.00	50.00	50.00	50.00	.0%
21021000 321200 JAN SUPP	.00	200.00	200.00	100.00	200.00	100.0%
21021000 321201 JAN CHEMS	30.29	.00	.00	31.00	.00	.0%
21021000 321401 FUEL	3,821.72	5,000.00	6,300.00	6,300.00	9,306.00	47.7%
21021000 321402 OIL/OTHER	.00	30.00	30.00	30.00	30.00	.0%
21021000 321500 MISC SUPP	31.33	1,000.00	1,000.00	200.00	1,000.00	400.0%





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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21021000	321501	SUPP SPEC	148.20	200.00	237.12	120.00	200.00	66.7%
21021000	331100	R&M RADIO	834.24	791.00	791.00	791.00	791.00	.0%
21021000	331101	RAD/MARCS	900.00	1,680.00	2,580.00	2,580.00	1,680.00	-34.9%
21021000	331200	R&M VEH	1,596.76	2,500.00	8,611.04	8,250.00	2,500.00	-69.7%
21021000	331300	R&M EQUIP	100.00	500.00	500.00	250.00	500.00	100.0%
21021000	331301	R&M OFF	4,688.02	8,000.00	6,700.00	6,000.00	8,000.00	33.3%
21021000	332000	MISC TOOLS	1,694.28	1,000.00	1,547.00	1,413.00	2,500.00	76.9%
21021000	332100	SMALL EQ	1,838.67	6,500.00	5,915.88	6,050.00	3,000.00	-50.4%
21021000	332200	LEGAL MED	.00	100.00	100.00	.00	100.00	.0%
21021000	441100	PROF SERV	35,626.95	75,000.00	93,376.20	85,000.00	75,000.00	-11.8%
21021000	441104	RNDOM TEST	51.75	250.00	336.30	336.00	300.00	-10.7%
21021000	441500	COMP SERV	13,358.00	14,884.00	14,884.00	14,884.00	17,181.00	15.4%
21021000	441700	SOFTWARE	17,849.85	25,848.00	25,848.00	22,000.00	24,500.00	11.4%
21021000	443101	CO PHONE	2,581.17	2,510.00	2,510.00	600.00	.00	-100.0%
21021000	443102	POSTAGE	809.99	1,000.00	1,000.00	600.00	1,000.00	66.7%
21021000	443103	EXPRS MAIL	.00	200.00	200.00	.00	200.00	.0%
21021000	443104	CELLULAR	5,902.12	7,560.00	7,560.00	6,180.00	8,760.00	41.7%
21021000	445100	ADVERTIS	.00	1,000.00	1,000.00	.00	1,000.00	.0%
21021000	445101	LEGALS	.00	200.00	200.00	135.00	200.00	48.1%
21021000	446100	INS B & E	17.39	109.00	109.00	109.00	115.00	5.5%
21021000	446200	INS VEH	835.00	1,013.00	1,013.00	1,013.00	1,064.00	5.0%
21021000	448100	PER DEV	307.00	1,000.00	1,000.00	500.00	1,000.00	100.0%



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

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PROJECTION: 2019 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21021000 448101 REG FEES	5,429.00	7,000.00	7,000.00	2,500.00	7,000.00	180.0%
21021000 448102 MEAL/ROOM	532.53	1,000.00	1,000.00	100.00	1,000.00	900.0%
21021000 448900 BAD DEBT	.00	.00	.00	.00	.00	.0%
21021000 551300 OUT EQUIP	51,342.91	.00	.00	.00	.00	.0%
21021000 761600 CIXFER OUT	3,657.09	.00	.00	.00	.00	.0%
TOTAL ENGINEERING DEPARTMENT	689,010.49	771,261.00	796,734.54	697,223.00	808,663.00	16.0%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21022000 PUBLIC BUILDING						
21022000 111100 SALARIES	48,221.62	49,611.00	49,611.00	49,615.00	50,770.00	2.3%
21022000 111101 OVERTIME	.00	.00	1,000.00	880.00	.00	.0%
21022000 111102 CALL OUT	.00	.00	.00	.00	.00	.0%
21022000 111105 LONGEVITY	.00	.00	.00	.00	540.00	.0%
21022000 212100 OPERS	6,751.02	6,945.00	6,945.00	7,070.00	7,183.00	1.6%
21022000 212200 BWC	880.02	1,514.00	1,514.00	1,540.00	1,419.00	-7.9%
21022000 212400 MED INS	5,476.94	5,940.00	5,940.00	5,098.00	5,940.00	16.5%
21022000 212500 LIFE INS	93.00	93.00	93.00	93.00	93.00	.0%
21022000 212600 UNIFORMS	275.00	275.00	275.00	275.00	275.00	.0%
21022000 212601 OUTERWEAR	114.00	.00	.00	114.00	.00	.0%
21022000 212900 MEDICARE	674.74	732.00	732.00	745.00	756.00	1.5%
21022000 311100 OFF SUPP	3.01	160.00	160.00	7.00	160.00	2185.7%
21022000 311101 CONT OFF	313.69	350.00	350.00	350.00	350.00	.0%
21022000 321102 FIRST AID	676.00	300.00	300.00	.00	1,125.00	.0%
21022000 321103 PROP CHEM	31.70	200.00	200.00	75.00	200.00	166.7%
21022000 321200 JAN SUPP	20.40	150.00	150.00	127.00	150.00	18.1%
21022000 321201 JAN CHEMS	3,139.25	5,500.00	5,500.00	5,500.00	6,000.00	9.1%
21022000 321202 JAN PAPER	3,220.36	6,800.00	6,800.00	6,800.00	7,300.00	7.4%
21022000 321401 FUEL	824.32	2,000.00	2,000.00	2,000.00	2,000.00	.0%
21022000 321402 OIL/OTHER	63.28	200.00	200.00	175.00	200.00	14.3%
21022000 321500 MISC SUPP	2,129.26	11,000.00	11,879.00	11,879.00	10,000.00	-15.8%



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

P 44  
bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21022000	321501	SUPP SPEC	442.70	.00	.00	.00	.00	.0%
21022000	331200	R&M VEH	.00	600.00	600.00	500.00	800.00	60.0%
21022000	331300	R&M EQUIP	28,846.89	57,000.00	64,939.48	64,939.00	69,000.00	6.3%
21022000	331302	R&M NL EQ	256.29	500.00	568.12	568.00	1,100.00	93.7%
21022000	331400	R&M B&G	52,126.22	45,000.00	50,709.25	50,709.00	65,000.00	28.2%
21022000	331401	R&M SCAPE	18,990.00	.00	.00	.00	.00	.0%
21022000	332000	MISC TOOLS	360.03	2,000.00	2,000.00	1,750.00	2,000.00	14.3%
21022000	332100	SMALL EQ	3,950.00	6,000.00	4,248.00	2,500.00	1,190.00	-52.4%
21022000	441000	REG PERM	.00	213.00	213.00	213.00	213.00	.0%
21022000	441100	PROF SERV	10,541.00	2,000.00	2,000.00	1,500.00	3,000.00	100.0%
21022000	441101	CLEAN SER	40,258.50	41,000.00	44,220.50	44,220.00	50,000.00	13.1%
21022000	441102	EXTERMIN	777.00	1,100.00	1,100.00	852.00	1,100.00	29.1%
21022000	441103	TRASH SERV	4,920.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%
21022000	442101	AEP (IN)	92,590.12	108,000.00	100,000.00	100,000.00	108,000.00	8.0%
21022000	442102	COLUMB GAS	10,133.38	17,500.00	16,500.00	16,500.00	17,500.00	6.1%
21022000	442105	WTR/SWR-IN	6,508.69	8,000.00	8,551.39	8,600.00	9,000.00	4.7%
21022000	442205	OUT W/S	126.45	2,000.00	3,200.61	3,200.00	6,600.00	106.3%
21022000	443101	CO PHONE	382.26	384.00	384.00	240.00	.00	-100.0%
21022000	443104	CELLULAR	576.00	576.00	576.00	576.00	576.00	.0%
21022000	446100	INS B & E	16,843.25	18,900.00	18,900.00	18,716.00	20,955.00	12.0%
21022000	446200	INS VEH	198.00	210.00	210.00	207.00	220.00	6.3%
21022000	448100	PER DEV	.00	22.00	22.00	20.00	.00	.0%



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

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bgnyrpts

PROJECTION: 2019 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21022000 551300      OUT EQUIP	.00	.00	.00	.00	.00	.0%
21022000 551400      OUT IMPROV	.00	.00	.00	.00	.00	.0%
21022000 761600      CIXFER OUT	.00	.00	.00	.00	.00	.0%
 TOTAL PUBLIC BUILDING	 361,734.39	 412,775.00	 422,591.35	 418,153.00	 460,715.00	 10.2%



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

P 46  
bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21032000	ZONING						
21032000	111100						
	SALARIES	161,988.04	190,890.00	190,890.00	190,890.00	237,435.00	24.4%
21032000	111101						
	OVERTIME	847.45	3,000.00	7,000.00	8,504.00	5,000.00	-41.2%
21032000	111103						
	RETIR SETT	.00	.00	.00	.00	.00	.0%
21032000	111105						
	LONGEVITY	2,880.00	3,120.00	3,120.00	3,120.00	3,120.00	.0%
21032000	212100						
	OPERS	23,200.18	27,161.00	27,161.00	28,352.00	34,378.00	21.3%
21032000	212200						
	BWC	3,002.86	5,820.00	5,820.00	6,076.00	6,753.00	11.1%
21032000	212400						
	MED INS	16,862.73	22,631.00	22,631.00	18,979.00	41,785.00	120.2%
21032000	212500						
	LIFE INS	240.25	279.00	279.00	280.00	372.00	32.9%
21032000	212600						
	UNIFORMS	175.00	.00	.00	.00	.00	.0%
21032000	212601						
	OUTERWEAR	139.98	150.00	150.00	.00	100.00	.0%
21032000	212900						
	MEDICARE	2,382.69	2,813.00	2,813.00	2,937.00	3,561.00	21.2%
21032000	311100						
	OFF SUPP	263.03	845.00	945.00	944.00	1,200.00	27.1%
21032000	311101						
	CONT OFF	141.92	712.00	712.00	712.00	800.00	12.4%
21032000	311102						
	PRINTING	113.65	200.00	100.00	34.00	150.00	341.2%
21032000	321401						
	FUEL	674.16	1,300.00	1,300.00	1,300.00	1,500.00	15.4%
21032000	321500						
	MISC SUPP	.00	50.00	50.00	23.00	50.00	117.4%
21032000	331100						
	R&M RADIO	44.16	100.00	100.00	100.00	184.00	84.0%
21032000	331101						
	RAD/MARCS	60.00	240.00	300.00	300.00	360.00	20.0%
21032000	331200						
	R&M VEH	114.08	300.00	400.00	400.00	400.00	.0%
21032000	331301						
	R&M OFF	285.65	500.00	500.00	315.00	320.00	1.6%
21032000	332000						
	MISC TOOLS	475.78	500.00	500.00	500.00	300.00	-40.0%



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

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bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21032000	332100	SMALL EQ	1,995.09	1,100.00	600.00	600.00	1,000.00	66.7%
21032000	441100	PROF SERV	.00	500.00	.00	.00	2,500.00	.0%
21032000	441400	LEG/FIN SE	20.00	.00	.00	.00	.00	.0%
21032000	441500	COMP SERV	9,086.00	12,669.00	12,669.00	12,669.00	16,253.00	28.3%
21032000	441601	WEED ASSMT	.00	.00	13,605.00	13,605.00	17,000.00	25.0%
21032000	441602	PROP ASSMT	.00	.00	1,395.00	1,395.00	2,000.00	43.4%
21032000	441604	DEMO ASSMT	.00	.00	.00	.00	25,000.00	.0%
21032000	443101	CO PHONE	629.45	706.00	706.00	448.00	.00	-100.0%
21032000	443102	POSTAGE	267.39	280.00	1,280.00	1,280.00	1,500.00	17.2%
21032000	443104	CELLULAR	200.00	.00	.00	.00	.00	.0%
21032000	446200	INS VEH	386.00	511.00	562.00	562.00	591.00	5.2%
21032000	448100	PER DEV	720.00	900.00	1,560.00	820.00	1,700.00	107.3%
21032000	448101	REG FEES	645.00	1,500.00	1,305.00	1,200.00	2,400.00	100.0%
21032000	448102	MEAL/ROOM	207.64	2,000.00	2,384.00	1,700.00	3,000.00	76.5%
21032000	448900	BAD DEBT	.00	.00	.00	.00	.00	.0%
21032000	551300	OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL ZONING			228,048.18	280,777.00	300,837.00	298,045.00	410,712.00	37.8%



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

P 48  
bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21034000 PARKS DEPARTMENT						
21034000 111100 SALARIES	238,569.70	244,899.00	244,899.00	244,899.00	454,147.00	85.4%
21034000 111101 OVERTIME	2,101.82	3,800.00	2,800.00	2,800.00	5,000.00	78.6%
21034000 111102 CALL OUT	943.61	700.00	1,700.00	1,700.00	3,000.00	76.5%
21034000 111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
21034000 111105 LONGEVITY	3,368.00	3,588.00	3,588.00	3,588.00	13,104.00	265.2%
21034000 111300 TEMP PTIME	61,444.79	50,000.00	50,000.00	50,000.00	52,000.00	4.0%
21034000 212100 OPERS	42,899.67	42,419.00	42,419.00	42,419.00	73,801.00	74.0%
21034000 212200 BWC	5,581.01	9,166.00	9,166.00	9,100.00	14,730.00	61.9%
21034000 212400 MED INS	54,992.40	75,595.00	75,245.00	75,000.00	143,702.00	91.6%
21034000 212500 LIFE INS	483.60	484.00	484.00	485.00	842.00	73.6%
21034000 212600 UNIFORMS	1,820.00	1,820.00	2,070.00	1,820.00	3,150.00	73.1%
21034000 212602 SAFETY	725.09	800.00	900.00	800.00	1,200.00	50.0%
21034000 212900 MEDICARE	4,357.43	4,461.00	4,461.00	4,461.00	7,278.00	63.1%
21034000 311100 OFF SUPP	24.96	100.00	100.00	100.00	100.00	.0%
21034000 311101 CONT OFF	.00	100.00	100.00	100.00	100.00	.0%
21034000 321102 FIRST AID	.00	50.00	50.00	50.00	75.00	50.0%
21034000 321103 PROP CHEM	2,094.03	3,500.00	3,500.00	3,500.00	3,700.00	5.7%
21034000 321200 JAN SUPP	225.90	350.00	350.00	350.00	350.00	.0%
21034000 321201 JAN CHEMS	1,342.99	1,700.00	1,700.00	1,200.00	1,700.00	41.7%
21034000 321202 JAN PAPER	2,856.99	3,200.00	3,200.00	3,200.00	3,300.00	3.1%
21034000 321401 FUEL	13,373.99	17,839.00	19,814.00	19,500.00	18,000.00	-7.7%





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

P 49  
bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21034000 321402 OIL/OTHER	426.65	1,000.00	1,000.00	1,000.00	1,300.00	30.0%
21034000 321500 MISC SUPP	2,355.50	2,500.00	3,100.00	2,500.00	2,800.00	12.0%
21034000 321501 SUPP SPEC	783.02	2,000.00	2,560.00	2,400.00	2,300.00	-4.2%
21034000 321502 R-O-W TREE	.00	300.00	196.00	.00	300.00	.0%
21034000 331100 R&M RADIO	244.80	528.00	528.00	430.00	430.00	.0%
21034000 331101 RAD/MARCS	240.00	840.00	1,080.00	1,080.00	1,250.00	15.7%
21034000 331200 R&M VEH	3,171.99	6,000.00	6,000.00	6,000.00	8,000.00	33.3%
21034000 331300 R&M EQUIP	1,458.29	2,000.00	3,200.00	3,200.00	2,000.00	-37.5%
21034000 331302 R&M NL EQ	13,680.13	14,000.00	21,375.00	20,375.00	16,000.00	-21.5%
21034000 331400 R&M B&G	19,065.90	42,000.00	76,927.00	76,900.00	42,000.00	-45.4%
21034000 331401 R&M SCAPE	431.88	2,000.00	1,300.00	1,000.00	2,000.00	100.0%
21034000 331600 R&M STREET	.00	.00	.00	.00	5,000.00	.0%
21034000 332000 MISC TOOLS	3,514.45	2,800.00	6,700.00	4,200.00	3,000.00	-28.6%
21034000 332100 SMALL EQ	7,908.27	10,000.00	16,700.00	12,400.00	10,000.00	-19.4%
21034000 440901 TEMP AGENC	.00	70,000.00	66,350.00	15,000.00	20,000.00	33.3%
21034000 441100 PROF SERV	153.00	108,000.00	53,840.00	37,000.00	35,000.00	-5.4%
21034000 441103 TRASH SERV	3,883.25	4,400.00	4,400.00	3,437.00	4,400.00	28.0%
21034000 441104 RNDOM TEST	1,042.25	1,042.00	1,146.00	530.00	1,100.00	107.5%
21034000 442101 AEP (IN)	2,509.12	2,394.00	2,394.00	2,510.00	2,650.00	5.6%
21034000 442102 COLUMB GAS	1,310.45	1,437.00	2,037.00	1,950.00	2,100.00	7.7%
21034000 442201 OUT AEP	15,893.51	18,700.00	18,700.00	17,700.00	17,900.00	1.1%
21034000 442205 OUT W/S	6,881.16	7,000.00	7,000.00	8,000.00	8,200.00	2.5%



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

P 50  
bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21034000 443101 CO PHONE	147.99	146.00	146.00	120.00	.00	-100.0%
21034000 443102 POSTAGE	.00	10.00	10.00	.00	10.00	.0%
21034000 443104 CELLULAR	713.20	720.00	720.00	720.00	1,184.00	64.4%
21034000 446100 INS B & E	1,561.62	1,641.00	1,775.00	1,775.00	2,075.00	16.9%
21034000 446200 INS VEH	2,714.00	2,800.00	2,800.00	2,784.00	3,225.00	15.8%
21034000 447200 LEASE EQUI	.00	1,000.00	1,000.00	370.00	1,000.00	170.3%
21034000 448100 PER DEV	35.00	200.00	200.00	175.00	200.00	14.3%
21034000 448101 REG FEES	85.00	1,500.00	1,500.00	100.00	1,500.00	1400.0%
21034000 448500 TAX PAY	-18.00	1,008.00	1,008.00	.00	.00	.0%
21034000 448800 MISC	7,769.49	5,300.00	6,350.00	6,343.00	5,300.00	-16.4%
21034000 449000 CLAIMS	.00	500.00	500.00	.00	500.00	.0%
21034000 551300 OUT EQUIP	141,374.62	.00	173,267.00	173,267.00	.00	.0%
21034000 551400 OUT IMPROV	.00	.00	6,500.00	6,275.00	.00	.0%
21034000 761600 CIXFERS OU	16,358.38	.00	.00	.00	.00	.0%
TOTAL PARKS DEPARTMENT	692,900.90	778,337.00	958,855.00	874,613.00	1,002,003.00	14.6%



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

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bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21035000 RESERVOIR RECREATION						
21035000 331300 R&M EQUIP	781.37	1,200.00	1,200.00	1,200.00	1,200.00	.0%
21035000 331302 R&M NL EQ	.00	500.00	500.00	.00	500.00	.0%
21035000 331400 R&M B&G	.00	100.00	100.00	.00	200.00	.0%
21035000 441100 PROF SERV	900.00	1,000.00	1,000.00	1,000.00	1,100.00	10.0%
21035000 442204 OUT HWE	922.82	1,140.00	1,140.00	1,140.00	1,140.00	.0%
21035000 446100 INS B & E	26.63	32.00	32.00	29.00	31.00	6.9%
21035000 447200 LEASE EQUI	1,140.00	1,300.00	1,300.00	1,300.00	1,300.00	.0%
21035000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
21035000 761600 CIXFER OUT	.00	.00	.00	.00	.00	.0%
TOTAL RESERVOIR RECREATION	3,770.82	5,272.00	5,272.00	4,669.00	5,471.00	17.2%



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

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bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21042000 RECREATION MAINTENANCE						
21042000 111100 SALARIES	.00	.00	.00	.00	63,079.00	.0%
21042000 111101 OT	.00	.00	.00	.00	3,000.00	.0%
21042000 212100 OPERS	.00	.00	.00	.00	9,304.00	.0%
21042000 212200 BWC	.00	.00	.00	.00	1,835.00	.0%
21042000 212900 MEDICARE	.00	.00	.00	.00	965.00	.0%
21042000 321103 PROP CHEM	13,576.40	1,000.00	1,000.00	1,000.00	1,000.00	.0%
21042000 321201 JAN CHEMS	283.69	1,000.00	1,000.00	999.00	1,000.00	.1%
21042000 321202 JAN PAPER	828.20	1,000.00	1,000.00	989.00	1,000.00	1.1%
21042000 321401 FUEL	1,644.76	2,500.00	2,500.00	2,115.00	2,300.00	8.7%
21042000 321500 MISC SUPP	482.60	200.00	200.00	65.00	200.00	207.7%
21042000 321501 SUPP SPEC	5,987.01	8,000.00	8,000.00	13,617.00	8,000.00	-41.2%
21042000 331200 R&M VEH	372.81	500.00	500.00	.00	.00	.0%
21042000 331300 R&M EQUIP	1,391.80	1,500.00	1,500.00	245.00	1,400.00	471.4%
21042000 331302 R&M NL EQ	2,046.10	2,000.00	2,753.07	1,522.00	2,000.00	31.4%
21042000 331400 R&M B&G	11,887.59	18,000.00	53,340.97	44,432.00	18,000.00	-59.5%
21042000 331401 R&M SCAPE	1,487.50	1,000.00	1,000.00	1,000.00	1,000.00	.0%
21042000 331600 R&M STREET	.00	2,000.00	.00	.00	5,000.00	.0%
21042000 331800 R&M WALKS	.00	.00	.00	.00	5,000.00	.0%
21042000 332000 MISC TOOLS	897.64	2,000.00	450.00	200.00	1,500.00	650.0%
21042000 332100 SMALL EQ	1,313.05	2,000.00	450.00	2,000.00	2,000.00	.0%
21042000 440901 TEMP AGENC	50,667.05	39,000.00	17,799.03	17,800.00	.00	.0%



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

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PROJECTION: 2019 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21042000 441100 PROF SERV	105.00	16,000.00	18,000.00	18,000.00	16,000.00	-11.1%
21042000 442205 OUT W/S	10,234.18	12,000.00	12,000.00	10,545.00	12,000.00	13.8%
21042000 551400 OUT IMPROV	.00	.00	.00	.00	.00	.0%
TOTAL RECREATION MAINTENANCE	103,205.38	109,700.00	121,493.07	114,529.00	155,583.00	35.8%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21044400	RECREATION FUNCTIONS						
21044400	111100 SALARIES	190,816.24	239,014.00	263,188.00	263,188.00	267,225.00	1.5%
21044400	111101 OVERTIME	1,980.46	5,000.00	5,000.00	5,000.00	5,000.00	.0%
21044400	111102 CALL OUT	.00	.00	.00	.00	.00	.0%
21044400	111105 LONGEVITY	2,080.00	2,080.00	2,680.00	2,680.00	3,528.00	31.6%
21044400	111300 TEMP PTIME	65,758.99	70,000.00	70,000.00	70,000.00	70,000.00	.0%
21044400	111500 PARTTIME	16,599.96	19,768.00	20,313.00	20,313.00	20,703.00	1.9%
21044400	212100 OPERS	38,813.00	47,021.00	41,948.00	50,552.00	51,208.00	1.3%
21044400	212200 BWC	5,039.21	10,244.00	10,435.00	10,983.00	10,169.00	-7.4%
21044400	212400 MED INS	33,563.98	52,074.00	31,568.00	31,568.00	48,018.00	52.1%
21044400	212500 LIFE INS	356.50	457.00	457.00	380.00	541.00	42.4%
21044400	212600 UNIFORMS	1,811.55	2,000.00	2,000.00	2,000.00	2,200.00	10.0%
21044400	212602 SAFETY	.00	.00	.00	.00	1,500.00	.0%
21044400	212900 MEDICARE	3,976.44	4,952.00	5,021.00	5,308.00	5,300.00	-.2%
21044400	311100 OFF SUPP	801.31	750.00	750.00	606.00	750.00	23.8%
21044400	311101 CONT OFF	774.07	650.00	650.00	618.00	675.00	9.2%
21044400	311102 PRINTING	.00	100.00	.00	.00	100.00	.0%
21044400	320902 CONS PLEX	28,830.88	33,000.00	26,852.00	26,852.00	30,000.00	11.7%
21044400	320903 CONC CUBE	23,064.18	26,000.00	26,000.00	25,314.00	26,000.00	2.7%
21044400	320904 PRO SHOP	81.11	900.00	900.00	100.00	900.00	800.0%
21044400	321102 FIRST AID	.00	150.00	300.00	281.00	300.00	6.8%
21044400	321200 JAN SUPP	116.21	1,500.00	1,500.00	28.00	150.00	435.7%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21044400 321201 JAN CHEMS	872.91	4,000.00	4,000.00	2,367.00	2,500.00	5.6%
21044400 321202 JAN PAPER	1,997.96	3,000.00	3,000.00	2,060.00	2,500.00	21.4%
21044400 321401 FUEL	3,031.52	3,400.00	3,400.00	2,795.00	2,600.00	-7.0%
21044400 321402 OIL/OTHER	10.98	100.00	775.00	613.00	200.00	-67.4%
21044400 321500 MISC CUBE	4,436.94	5,000.00	6,275.00	5,877.00	5,200.00	-11.5%
21044400 321501 MISC PLEX	1,774.81	8,000.00	7,000.00	5,222.00	7,500.00	43.6%
21044400 321502 MISC RECPR	7,558.33	9,000.00	4,340.00	3,928.00	7,000.00	78.2%
21044400 331200 R&M VEH	941.14	1,500.00	1,500.00	390.00	1,200.00	207.7%
21044400 331300 R&M EQUIP	13,061.82	8,000.00	8,000.00	7,536.00	8,000.00	6.2%
21044400 331301 R&M OFF	.00	600.00	2,200.00	1,955.00	3,155.00	61.4%
21044400 331302 R&M NL EQ	4,446.38	4,000.00	3,900.00	2,819.00	3,800.00	34.8%
21044400 331400 R&M B&G	16,677.15	12,000.00	15,650.00	15,254.00	12,000.00	-21.3%
21044400 332000 MISC TOOLS	9,879.06	12,000.00	11,850.00	11,119.00	11,000.00	-1.1%
21044400 332100 SMALL EQ	7,903.62	12,000.00	37,812.00	37,812.00	12,000.00	-68.3%
21044400 332300 LRN2SKATE	1,625.91	2,200.00	2,190.00	1,808.00	2,000.00	10.6%
21044400 332301 SPECEVENTS	.00	1,000.00	285.00	230.00	500.00	117.4%
21044400 332302 HOLIDY EVN	111.27	1,000.00	1,000.00	500.00	500.00	.0%
21044400 332304 MENS SBALL	15,478.63	17,000.00	16,608.54	15,618.00	16,000.00	2.4%
21044400 332305 COEDSBALL	11,384.93	14,000.00	14,000.00	13,912.00	13,000.00	-6.6%
21044400 332311 PUBLICSKTE	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
21044400 332312 REC SUMMIT	.00	500.00	375.00	.00	.00	.0%
21044400 441000 REG PERM	782.00	800.00	800.00	794.00	800.00	.8%



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

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bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21044400 441100 PROF SERV	5,983.97	8,000.00	16,700.00	16,094.00	8,000.00	-50.3%
21044400 441101 CLEAN SER	22,321.00	.00	.00	.00	.00	.0%
21044400 441102 EXTERMIN	700.00	1,000.00	1,000.00	700.00	1,000.00	42.9%
21044400 441103 TRASH SERV	1,180.00	1,500.00	1,500.00	1,200.00	1,300.00	8.3%
21044400 441104 RNDOM TEST	542.50	550.00	1,773.00	1,273.00	700.00	-45.0%
21044400 441400 LEG/FIN SE	140.25	300.00	400.00	400.00	700.00	75.0%
21044400 441500 COMP SERV	11,175.00	12,307.00	12,307.00	12,307.00	17,082.00	38.8%
21044400 441700 SOFTWARE	1,127.58	3,600.00	8,850.00	8,850.00	4,800.00	-45.8%
21044400 442101 AEP (IN)	69,225.44	72,105.00	75,818.00	75,818.00	76,000.00	.2%
21044400 442102 COLUMB GAS	14,405.15	17,300.00	17,300.00	16,740.00	16,800.00	.4%
21044400 442105 WTR/SWR-IN	15,182.28	15,656.00	15,656.00	13,343.00	13,400.00	.4%
21044400 442201 OUT AEP	24,572.86	25,850.00	25,850.00	24,593.00	24,600.00	.0%
21044400 443101 CO PHONE	1,824.50	2,000.00	2,000.00	1,288.00	.00	-100.0%
21044400 443102 POSTAGE	145.01	200.00	200.00	85.00	175.00	105.9%
21044400 443103 EXPRS MAIL	10.10	.00	35.00	35.00	100.00	185.7%
21044400 443104 CELLULAR	1,655.88	2,900.00	3,000.00	3,000.00	2,900.00	-3.3%
21044400 445100 ADVERTIS	5,179.60	8,000.00	8,000.00	6,177.00	7,000.00	13.3%
21044400 446100 INS B & E	2,893.81	3,040.00	3,431.46	3,432.00	3,605.00	5.0%
21044400 446200 INS VEH	800.00	825.00	825.00	410.00	435.00	6.1%
21044400 446400 INS SURETY	.00	.00	.00	.00	.00	.0%
21044400 447200 LEASE EQUI	3,591.79	4,000.00	3,000.00	2,316.00	4,000.00	72.7%
21044400 448100 PER DEV	.00	10.00	3,825.00	100.00	100.00	.0%





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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21044400 448101 REG FEES	860.00	2,500.00	1,960.00	955.00	2,500.00	161.8%
21044400 448102 MEAL/ROOM	1,263.04	3,000.00	2,500.00	1,236.00	2,000.00	61.8%
21044400 448500 TAX PAY	144.00	.00	.00	.00	.00	.0%
21044400 448501 SALES TAX	6,164.00	10,000.00	10,000.00	6,260.00	9,000.00	43.8%
21044400 448600 REFUNDS	.00	.00	.00	.00	.00	.0%
21044400 448900 BAD DEBT	50.00	50.00	50.00	.00	50.00	.0%
21044400 449200 O/S EXP	-188.46	100.00	100.00	.00	50.00	.0%
21044400 551300 OUT EQUIP	27,578.44	.00	57,658.00	57,658.00	.00	.0%
21044400 551400 OUT IMPROV	.00	.00	.00	.00	.00	.0%
21044400 761600 CIXFER OUT	2,763.56	.00	.00	.00	.00	.0%
TOTAL RECREATION FUNCTIONS	738,730.75	830,553.00	929,261.00	903,650.00	853,019.00	-5.6%



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

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bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21046000 CEMETERY DEPARTMENT						
21046000 111100 SALARIES	133,400.80	136,499.00	136,499.00	136,499.00	178,210.00	30.6%
21046000 111101 OVERTIME	838.52	1,600.00	1,600.00	1,600.00	1,700.00	6.3%
21046000 111102 CALL OUT	.00	.00	.00	.00	.00	.0%
21046000 111105 LONGEVITY	3,510.00	3,510.00	3,510.00	4,115.00	4,758.00	15.6%
21046000 111300 TEMP PTIME	43,215.90	40,000.00	40,000.00	52,800.00	40,000.00	-24.2%
21046000 212100 OPERS	25,335.05	25,426.00	25,426.00	26,950.00	32,122.00	19.2%
21046000 212200 BWC	3,288.86	5,487.00	5,487.00	5,894.00	6,338.00	7.5%
21046000 212400 MED INS	39,655.22	43,263.00	43,263.00	43,263.00	65,403.00	51.2%
21046000 212500 LIFE INS	232.44	233.00	233.00	234.00	365.00	56.0%
21046000 212600 UNIFORMS	700.00	700.00	850.00	700.00	1,190.00	70.0%
21046000 212602 SAFETY	193.90	500.00	350.00	500.00	500.00	.0%
21046000 212900 MEDICARE	2,572.73	2,670.00	2,670.00	3,081.00	3,290.00	6.8%
21046000 311100 OFF SUPP	30.10	150.00	150.00	130.00	150.00	15.4%
21046000 311101 CONT OFF	211.58	250.00	250.00	200.00	250.00	25.0%
21046000 321102 FIRST AID	.00	100.00	100.00	100.00	100.00	.0%
21046000 321103 PROP CHEM	15.96	2,500.00	2,500.00	2,500.00	2,700.00	8.0%
21046000 321200 JAN SUPP	160.85	200.00	200.00	200.00	200.00	.0%
21046000 321201 JAN CHEMS	.00	400.00	400.00	300.00	400.00	33.3%
21046000 321202 JAN PAPER	270.08	400.00	430.00	450.00	450.00	.0%
21046000 321401 FUEL	9,009.98	11,778.00	11,778.00	11,778.00	12,240.00	3.9%
21046000 321402 OIL/OTHER	243.34	500.00	675.00	700.00	750.00	7.1%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21046000	321500	MISC SUPP	450.53	1,500.00	1,500.00	800.00	1,500.00	87.5%
21046000	321501	SUPP SPEC	1,629.97	3,000.00	4,025.00	3,500.00	3,500.00	.0%
21046000	331100	R&M RADIO	244.80	350.00	350.00	245.00	350.00	42.9%
21046000	331101	RAD/MARCS	240.00	480.00	720.00	720.00	720.00	.0%
21046000	331200	R&M VEH	900.63	1,600.00	1,600.00	1,600.00	1,800.00	12.5%
21046000	331300	R&M EQUIP	492.27	1,100.00	2,100.00	2,100.00	1,500.00	-28.6%
21046000	331301	R&M OFF	271.04	275.00	325.00	325.00	375.00	15.4%
21046000	331302	R&M NL EQ	2,724.29	3,300.00	5,300.00	4,800.00	4,000.00	-16.7%
21046000	331400	R&M B&G	2,445.06	4,000.00	4,000.00	2,000.00	4,000.00	100.0%
21046000	331401	R&M SCAPE	34.09	500.00	450.00	.00	500.00	.0%
21046000	331600	R&M STREET	4,000.00	5,000.00	315.00	.00	5,000.00	.0%
21046000	332000	MISC TOOLS	1,894.25	2,100.00	2,200.00	2,200.00	2,100.00	-4.5%
21046000	332100	SMALL EQ	3,927.55	8,000.00	8,000.00	10,045.00	8,000.00	-20.4%
21046000	440901	TEMP AGENC	.00	50,000.00	50,000.00	25,000.00	25,000.00	.0%
21046000	441100	PROF SERV	650.00	4,000.00	4,000.00	4,000.00	4,000.00	.0%
21046000	441102	EXTERMIN	125.00	175.00	175.00	.00	175.00	.0%
21046000	441103	TRASH SERV	924.00	1,000.00	1,000.00	990.00	1,050.00	6.1%
21046000	441104	RNDOM TEST	529.50	655.00	790.00	789.00	955.00	21.0%
21046000	441500	COMP SERV	9,205.00	9,957.00	9,957.00	9,957.00	10,981.00	10.3%
21046000	441700	SOFTWARE	2,396.00	3,250.00	3,250.00	2,396.00	3,250.00	35.6%
21046000	442101	AEP (IN)	4,111.66	4,660.00	4,660.00	4,527.00	4,660.00	2.9%
21046000	442102	COLUMB GAS	1,591.09	1,689.00	1,909.00	2,205.00	2,305.00	4.5%



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

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bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

GENERAL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
21046000 442105 WTR/SWR-IN	3,899.81	4,014.00	4,014.00	4,014.00	4,100.00	2.1%
21046000 443101 CO PHONE	443.31	445.00	445.00	329.00	.00	-100.0%
21046000 443102 POSTAGE	3.22	15.00	15.00	3.00	10.00	233.3%
21046000 443104 CELLULAR	576.00	576.00	576.00	576.00	785.00	36.3%
21046000 445101 LEGALS	516.00	550.00	550.00	528.00	550.00	4.2%
21046000 446100 INS B & E	1,117.93	1,300.00	1,300.00	1,216.00	1,300.00	6.9%
21046000 446200 INS VEH	1,222.00	1,283.00	1,283.00	1,052.00	1,315.00	25.0%
21046000 447200 LEASE EQUI	.00	200.00	200.00	.00	200.00	.0%
21046000 448100 PER DEV	.00	100.00	100.00	60.00	100.00	66.7%
21046000 448101 REG FEES	.00	400.00	400.00	.00	400.00	.0%
21046000 448200 FUNERALS	5,250.00	8,250.00	8,250.00	8,250.00	9,000.00	9.1%
21046000 448500 TAX PAY	36.00	90.00	90.00	.00	50.00	.0%
21046000 448900 BAD DEBT	.00	.00	.00	.00	.00	.0%
21046000 551300 OUT EQUIP	82,357.66	.00	74,000.00	74,000.00	.00	.0%
21046000 761600 CIXFERS OU	10,642.34	.00	.00	.00	.00	.0%
TOTAL CEMETERY DEPARTMENT	407,736.31	399,980.00	474,220.00	460,221.00	454,647.00	-1.2%
TOTAL GENERAL FUND	28,164,461.67	28,502,594.00	29,637,496.08	28,504,205.78	29,950,415.00	5.1%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SCM&R FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
22040000 SCM&R STREETS						
22040000 111100 SALARIES	1,214,758.20	1,274,009.00	1,274,009.00	1,274,009.00	1,023,082.00	-19.7%
22040000 111101 OVERTIME	23,913.79	18,000.00	18,000.00	18,000.00	19,000.00	5.6%
22040000 111102 CALL OUT	4,058.55	3,500.00	3,500.00	3,500.00	4,500.00	28.6%
22040000 111105 LONGEVITY	28,652.00	29,032.00	29,032.00	29,472.00	19,954.00	-32.3%
22040000 111300 TEMP PTIME	28,947.44	30,000.00	30,000.00	30,000.00	31,000.00	3.3%
22040000 212100 OPERS	182,043.93	189,636.00	189,636.00	189,636.00	153,655.00	-19.0%
22040000 212200 BWC	23,707.70	40,959.00	40,959.00	40,800.00	30,376.00	-25.5%
22040000 212400 MED INS	349,277.30	383,869.00	381,419.00	380,000.00	350,000.00	-7.9%
22040000 212500 LIFE INS	2,213.40	2,214.00	2,214.00	2,214.00	1,925.00	-13.1%
22040000 212600 UNIFORMS	8,330.00	8,330.00	9,480.00	8,330.00	7,035.00	-15.5%
22040000 212602 SAFETY	4,898.64	4,000.00	5,300.00	4,000.00	4,250.00	6.3%
22040000 212900 MEDICARE	18,348.36	19,933.00	19,933.00	19,072.00	17,717.00	-7.1%
22040000 311100 OFF SUPP	341.89	600.00	625.00	600.00	650.00	8.3%
22040000 311101 CONT OFF	342.41	350.00	350.00	350.00	400.00	14.3%
22040000 311102 PRINTING	275.00	300.00	300.00	100.00	300.00	200.0%
22040000 321102 FIRST AID	61.00	250.00	250.00	250.00	275.00	10.0%
22040000 321103 PROP CHEM	.00	200.00	200.00	200.00	300.00	50.0%
22040000 321200 JAN SUPP	547.06	3,500.00	3,500.00	1,000.00	3,000.00	200.0%
22040000 321201 JAN CHEMS	724.86	1,000.00	.00	.00	1,000.00	.0%
22040000 321202 JAN PAPER	590.29	1,200.00	2,200.00	2,200.00	1,600.00	-27.3%
22040000 321401 FUEL	77,992.85	100,754.00	109,754.00	102,325.00	100,000.00	-2.3%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SCM&R FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
22040000 321402	OIL/OTHER	4,473.87	5,200.00	8,200.00	8,200.00	8,000.00	-2.4%
22040000 321500	MISC SUPP	19,389.66	18,000.00	20,000.00	18,750.00	18,250.00	-2.7%
22040000 321501	SALT/TREAT	35,642.72	75,000.00	48,175.00	47,802.00	150,000.00	213.8%
22040000 321502	PAINT/SIGN	25,307.27	35,000.00	15,654.97	16,000.00	30,000.00	87.5%
22040000 331100	R&M RADIO	4,428.48	4,500.00	4,285.00	4,194.00	4,355.00	3.8%
22040000 331101	RAD/MARCS	3,900.00	7,680.00	11,820.00	9,000.00	11,800.00	31.1%
22040000 331200	R&M VEH	55,951.38	110,000.00	111,759.51	110,000.00	110,000.00	.0%
22040000 331300	R&M EQUIP	10,915.01	6,800.00	10,000.00	8,400.00	7,500.00	-10.7%
22040000 331301	R&M OFF	884.39	1,000.00	935.00	935.00	1,100.00	17.6%
22040000 331302	R&M NL EQ	51,857.65	58,000.00	83,250.00	82,000.00	60,000.00	-26.8%
22040000 331400	R&M B&G	7,246.01	15,000.00	15,000.00	11,000.00	15,000.00	36.4%
22040000 331600	R&M STREET	.00	5,000.00	5,000.00	4,537.00	5,000.00	10.2%
22040000 331700	R&M CURBS	.00	5,000.00	.00	.00	5,000.00	.0%
22040000 331800	R&M WALKS	.00	1,500.00	1,500.00	1,500.00	3,000.00	100.0%
22040000 332000	MISC TOOLS	11,433.43	12,500.00	12,599.84	12,600.00	12,500.00	-.8%
22040000 332100	SMALL EQ	39,845.15	25,000.00	25,000.00	23,000.00	25,000.00	8.7%
22040000 440901	TEMP AGENC	23,820.40	80,000.00	57,250.00	50,000.00	50,000.00	.0%
22040000 441100	PROF SERV	17,878.00	18,000.00	42,455.03	42,450.00	35,000.00	-17.6%
22040000 441102	EXTERMIN	.00	250.00	30.00	.00	250.00	.0%
22040000 441103	TRASH SERV	2,521.25	2,700.00	4,150.00	3,000.00	3,000.00	.0%
22040000 441104	RNDOM TEST	1,592.50	1,000.00	1,000.00	1,000.00	1,000.00	.0%
22040000 441400	LEG/FIN SE	20.00	500.00	500.00	.00	500.00	.0%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SCM&R FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
22040000 441500	COMP SERV	10,035.00	12,037.00	12,037.00	12,037.00	15,673.00	30.2%
22040000 441700	SOFTWARE	3,431.75	2,500.00	4,000.00	4,000.00	4,250.00	6.3%
22040000 442101	AEP (IN)	18,317.58	19,266.00	19,266.00	20,700.00	21,700.00	4.8%
22040000 442102	COLUMB GAS	14,701.89	15,220.00	19,170.00	18,320.00	18,705.00	2.1%
22040000 442105	WTR/SWR-IN	3,633.00	3,725.00	3,725.00	3,725.00	3,825.00	2.7%
22040000 442205	OUT W/S	796.23	939.00	1,239.00	1,239.00	1,275.00	2.9%
22040000 443101	CO PHONE	592.09	604.00	604.00	400.00	.00	-100.0%
22040000 443102	POSTAGE	27.15	50.00	50.00	22.00	40.00	81.8%
22040000 443103	EXPRS MAIL	6.17	50.00	50.00	.00	50.00	.0%
22040000 443104	CELLULAR	3,361.81	4,550.00	4,550.00	4,550.00	3,141.00	-31.0%
22040000 445100	ADVERTIS	.00	100.00	200.00	141.00	150.00	6.4%
22040000 446100	INS B & E	3,537.76	4,133.00	4,133.00	3,990.00	4,800.00	20.3%
22040000 446200	INS VEH	13,773.00	14,500.00	14,500.00	14,201.00	15,800.00	11.3%
22040000 447200	LEASE EQUI	.00	600.00	1,890.00	1,890.00	1,000.00	-47.1%
22040000 448100	PER DEV	.00	600.00	880.00	1,200.00	1,200.00	.0%
22040000 448101	REG FEES	.00	2,000.00	2,000.00	100.00	1,000.00	900.0%
22040000 448102	MEAL/ROOM	.00	250.00	1,300.00	1,300.00	1,300.00	.0%
22040000 448500	TAX PAY	476.24	801.00	801.00	473.00	550.00	16.3%
22040000 448501	SALES TAX	1,523.01	1,325.00	1,325.00	1,225.00	1,350.00	10.2%
22040000 448900	BAD DEBT	150.00	.00	.00	.00	.00	.0%
22040000 449000	CLAIMS	2,618.82	3,000.00	3,000.00	1,537.00	3,000.00	95.2%
22040000 551200	OUT BLDG	26,262.81	.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: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SCM&R FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
22040000 551300	OUT EQUIP	497,223.31	.00	460,000.00	460,000.00	.00	.0%
22040000 761600	CIXFER OUT	.00	.00	.00	.00	.00	.0%
TOTAL SCM&R STREETS		2,887,599.46	2,685,516.00	3,153,945.35	3,111,476.00	2,425,083.00	-22.1%





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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SCM&R FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
22043200 TRAFFIC - SIGNALS						
22043200 111100 SALARIES	119,689.60	143,399.00	143,399.00	143,399.00	194,800.00	35.8%
22043200 111101 OVERTIME	.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	2,886.00	23.3%
22043200 212100 OPERS	17,084.15	20,403.00	20,403.00	20,403.00	27,773.00	36.1%
22043200 212200 BWC	2,223.05	4,451.00	4,451.00	4,451.00	5,478.00	23.1%
22043200 212400 MED INS	5,504.56	12,565.00	12,565.00	11,565.00	27,000.00	133.5%
22043200 212500 LIFE INS	186.00	233.00	233.00	220.00	309.00	40.5%
22043200 212600 UNIFORMS	700.00	875.00	875.00	700.00	1,155.00	65.0%
22043200 212602 SAFETY	274.42	750.00	750.00	750.00	1,000.00	33.3%
22043200 212900 MEDICARE	1,794.08	2,151.00	2,151.00	2,135.00	2,900.00	35.8%
22043200 311100 OFF SUPP	16.64	120.00	70.00	70.00	120.00	71.4%
22043200 311101 CONT OFF	106.41	80.00	130.00	100.00	120.00	20.0%
22043200 321102 FIRST AID	.00	25.00	25.00	25.00	25.00	.0%
22043200 321103 PROP CHEM	9.98	50.00	50.00	20.00	50.00	150.0%
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	150.00	200.00	33.3%
22043200 321401 FUEL	3,363.72	4,675.00	4,675.00	3,750.00	4,900.00	30.7%
22043200 321402 OIL/OTHER	.00	250.00	250.00	175.00	250.00	42.9%
22043200 321500 MISC SUPP	2,261.85	3,000.00	5,000.00	5,000.00	5,000.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SCM&R FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
22043200	321501	SUPP SPEC	21,538.99	20,000.00	17,000.00	17,000.00	20,000.00	17.6%
22043200	331100	R&M RADIO	426.72	563.00	563.00	488.00	563.00	15.4%
22043200	331101	RAD/MARCS	300.00	720.00	1,020.00	1,020.00	1,020.00	.0%
22043200	331200	R&M VEH	784.28	2,000.00	1,783.00	2,000.00	2,000.00	.0%
22043200	331300	R&M EQUIP	5,374.51	5,000.00	4,650.00	4,650.00	5,000.00	7.5%
22043200	331302	R&M NL EQ	.00	150.00	150.00	50.00	150.00	200.0%
22043200	331400	R&M B&G	763.61	5,000.00	2,770.00	2,770.00	5,000.00	80.5%
22043200	331600	R&M STREET	2,953.83	3,000.00	3,000.00	3,000.00	2,000.00	-33.3%
22043200	332000	MISC TOOLS	1,640.26	1,500.00	4,415.00	4,415.00	4,000.00	-9.4%
22043200	332100	SMALL EQ	26,947.28	30,000.00	28,950.00	28,950.00	30,000.00	3.6%
22043200	441100	PROF SERV	796.00	1,000.00	867.96	1,000.00	1,000.00	.0%
22043200	441103	TRASH SERV	600.00	600.00	600.00	600.00	600.00	.0%
22043200	441104	RNDOM TEST	331.00	450.00	450.00	220.00	210.00	-4.5%
22043200	441500	COMP SERV	7,069.00	7,599.00	7,599.00	7,599.00	8,709.00	14.6%
22043200	441700	SOFTWARE	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	.0%
22043200	442101	AEP (IN)	1,359.02	1,386.00	1,786.00	1,780.00	1,780.00	.0%
22043200	442102	COLUMB GAS	3,618.43	3,697.00	4,477.00	4,477.00	4,665.00	4.2%
22043200	442105	WTR/SWR-IN	474.24	475.00	475.00	479.00	480.00	.2%
22043200	442201	OUT AEP	22,910.83	22,945.00	22,945.00	22,945.00	23,245.00	1.3%
22043200	442204	OUT HWE	498.94	496.00	713.00	650.00	675.00	3.8%
22043200	443101	CO PHONE	274.90	340.00	340.00	160.00	.00	-100.0%
22043200	443102	POSTAGE	.00	10.00	10.00	10.00	10.00	.0%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SCM&R FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
22043200 443103	EXPRS MAIL	19.30	50.00	235.00	182.00	200.00	9.9%
22043200 443104	CELLULAR	1,874.00	1,742.00	1,874.04	1,885.00	2,600.00	37.9%
22043200 446100	INS B & E	1,754.89	1,961.00	1,961.00	1,824.00	2,116.00	16.0%
22043200 446200	INS VEH	1,120.00	1,400.00	1,400.00	966.00	1,200.00	24.2%
22043200 447100	LEASE LAND	1.00	1.00	1.00	1.00	1.00	.0%
22043200 447200	LEASE EQUI	.00	200.00	200.00	.00	200.00	.0%
22043200 448100	PER DEV	.00	500.00	850.00	739.00	850.00	15.0%
22043200 448101	REG FEES	.00	250.00	250.00	250.00	250.00	.0%
22043200 448102	MEAL/ROOM	.00	100.00	100.00	100.00	100.00	.0%
22043200 448500	TAX PAY	18.00	36.00	36.00	36.00	36.00	.0%
22043200 551300	OUT EQUIP	115,394.00	.00	136,685.00	136,685.00	.00	.0%
22043200 551400	OUT IMPROV	.00	.00	.00	.00	.00	.0%
22043200 761600	CIXFERS OU	.00	.00	.00	.00	.00	.0%
TOTAL TRAFFIC - SIGNALS		377,397.49	313,038.00	450,023.00	446,384.00	396,926.00	-11.1%
TOTAL SCM&R FUND		3,264,996.95	2,998,554.00	3,603,968.35	3,557,860.00	2,822,009.00	-20.7%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

PERMISSIVE LICENSE FEES FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
22050000 CO PERMISSIVE LICENSE FEES						
22050000 761600 CIXFERS OU	129,797.51	.00	.00	132,828.34	.00	.0%
TOTAL CO PERMISSIVE LICENSE	129,797.51	.00	.00	132,828.34	.00	-100.0%
TOTAL PERMISSIVE LICENSE FEE	129,797.51	.00	.00	132,828.34	.00	-100.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

STATE HIWAY IMPROVEMENT FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
22045000 SCM&R HIWAYS						
22045000 321501 PAINT/BEAD	21,054.00	21,000.00	17,917.00	19,000.00	21,000.00	10.5%
22045000 321502 SALT/TREAT	34,274.41	50,000.00	52,400.00	49,924.00	150,000.00	200.5%
22045000 331600 R&M STREET	5,418.75	25,000.00	24,825.00	24,500.00	25,000.00	2.0%
22045000 442201 OUT AEP	13,765.48	14,037.00	14,037.00	14,037.00	14,037.00	.0%
22045000 442204 OUT HWE	2,835.88	2,790.00	3,648.00	3,648.00	3,648.00	.0%
22045000 551400 OUT IMPROV	.00	.00	.00	.00	.00	.0%
TOTAL SCM&R HIWAYS	77,348.52	112,827.00	112,827.00	111,109.00	213,685.00	92.3%
TOTAL STATE HIWAY IMPROVEMEN	77,348.52	112,827.00	112,827.00	111,109.00	213,685.00	92.3%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

LAW ENFORCEMENT TRUST FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT 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	514.00	.0%
22060000 448102 MEAL/ROOM	.00	264.00	264.00	.00	.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  
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PROJECTION: 2019 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

DRUG LAW ENFORC TRUST FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
22065000 DRUG LAW ENFORCEMENT TRUST						
22065000 321100 CHEM SUPP	.00	36.00	36.00	.00	1,537.00	.0%
TOTAL DRUG LAW ENFORCEMENT T	.00	36.00	36.00	.00	1,537.00	.0%
TOTAL DRUG LAW ENFORC TRUST	.00	36.00	36.00	.00	1,537.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

ID ALCOHOL TREATMENT FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
22070000 ID ALCOHOL TREATMENT						
22070000 321500 MISC SUPP	.00	98,000.00	98,000.00	.00	100,000.00	.0%
22070000 441100 PROF SERV	.00	160,000.00	170,000.00	10,000.00	178,000.00	1680.0%
TOTAL ID ALCOHOL TREATMENT	.00	258,000.00	268,000.00	10,000.00	278,000.00	2680.0%
TOTAL ID ALCOHOL TREATMENT F	.00	258,000.00	268,000.00	10,000.00	278,000.00	2680.0%





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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

ENFORCEMENT/EDUCATION FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
22075000 ENFORCEMENT/EDUCATION						
22075000 441100 PROF SERV	775.86	59,012.00	59,012.00	.00	64,068.00	.0%
TOTAL ENFORCEMENT/EDUCATION	775.86	59,012.00	59,012.00	.00	64,068.00	.0%
TOTAL ENFORCEMENT/EDUCATION	775.86	59,012.00	59,012.00	.00	64,068.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

COURT SPECIAL PROJECTS FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
22079000 COURT SPECIAL PROJECTS						
22079000 111100 SALARIES	57,576.30	210,000.00	210,000.00	57,521.00	210,000.00	265.1%
22079000 111101 OVERTIME	502.81	8,000.00	8,000.00	1,000.00	8,000.00	700.0%
22079000 111102 CALL OUT	.00	.00	.00	.00	.00	.0%
22079000 111500 PARTTIME	.00	55,000.00	55,000.00	38,000.00	60,000.00	57.9%
22079000 212100 OPERS	8,092.37	14,500.00	14,500.00	9,227.00	15,000.00	62.6%
22079000 212200 BWC	1,049.66	3,000.00	3,000.00	1,982.00	4,000.00	101.8%
22079000 212400 MED INS	.00	13,000.00	13,000.00	9,628.00	13,500.00	40.2%
22079000 212500 LIFE INS	34.92	65.00	65.00	68.00	100.00	47.1%
22079000 212900 MEDICARE	826.04	1,550.00	1,550.00	953.00	1,650.00	73.1%
22079000 332000 MISC TOOLS	387.05	5,000.00	5,000.00	.00	5,000.00	.0%
22079000 332100 SMALL EQ	27,466.83	79,685.00	79,685.00	.00	100,000.00	.0%
22079000 441100 PROF SERV	139,610.02	109,000.00	115,050.00	114,384.00	250,000.00	118.6%
22079000 443104 CELLULAR	440.00	1,200.00	1,200.00	900.00	1,300.00	44.4%
22079000 448100 PER DEV	.00	20,000.00	13,950.00	.00	8,950.00	.0%
22079000 448101 REG FEES	.00	20,000.00	20,000.00	.00	10,000.00	.0%
22079000 448102 MEAL/ROOM	.00	10,000.00	9,500.00	500.00	10,000.00	1900.0%
22079000 448801 LUNCHES	.00	.00	500.00	.00	500.00	.0%
22079000 551300 OUT EQUIP	3,731.97	16,000.00	16,000.00	.00	19,000.00	.0%
TOTAL COURT SPECIAL PROJECTS	239,717.97	566,000.00	566,000.00	234,163.00	717,000.00	206.2%
TOTAL COURT SPECIAL PROJECTS	239,717.97	566,000.00	566,000.00	234,163.00	717,000.00	206.2%



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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

COURT COMPUTERIZATION FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
22080000 COURT COMPUTERIZATION						
22080000 331300 R&M EQUIP	.00	5,000.00	5,000.00	.00	5,000.00	.0%
22080000 332000 MISC TOOLS	2,000.51	5,000.00	5,000.00	2,219.00	5,000.00	125.3%
22080000 332100 SMALL EQ	10,123.60	34,500.00	34,500.00	22,147.00	45,000.00	103.2%
22080000 441500 COMP SERV	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%
22080000 441700 SOFTWARE	60,589.52	44,500.00	52,646.00	27,146.00	80,000.00	194.7%
22080000 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL COURT COMPUTERIZATION	82,713.63	99,000.00	107,146.00	61,512.00	145,000.00	135.7%
TOTAL COURT COMPUTERIZATION	82,713.63	99,000.00	107,146.00	61,512.00	145,000.00	135.7%



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ACCOUNTS FOR:

METRICH DRUG LAW ENFORC FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
22081000 METRICH DRUG LAW ENFORCEMENT						
22081000 441100 PROF SERV	.00	3,609.00	3,609.00	1,500.00	2,109.00	40.6%
TOTAL METRICH DRUG LAW ENFOR	.00	3,609.00	3,609.00	1,500.00	2,109.00	40.6%
TOTAL METRICH DRUG LAW ENFOR	.00	3,609.00	3,609.00	1,500.00	2,109.00	40.6%



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ACCOUNTS FOR:

ALCOHOL MONITORING FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
22082000 ALCOHOL MONITORING						
22082000 331300 R&M EQUIP	.00	5,000.00	5,000.00	.00	5,000.00	.0%
22082000 332100 SMALL EQ	24,283.50	25,000.00	25,000.00	.00	25,000.00	.0%
22082000 441100 PROF SERV	45,420.30	70,000.00	70,000.00	64,966.00	95,000.00	46.2%
TOTAL ALCOHOL MONITORING	69,703.80	100,000.00	100,000.00	64,966.00	125,000.00	92.4%
TOTAL ALCOHOL MONITORING FUN	69,703.80	100,000.00	100,000.00	64,966.00	125,000.00	92.4%



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ACCOUNTS FOR:

MEDIATION SERVICES FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
22083000 MEDIATION SERVICES						
22083000 441100 PROF SERV	2,404.00	87,000.00	87,000.00	2,534.00	40,000.00	1478.5%
22083000 448101 REG FEES	.00	10,000.00	10,000.00	.00	40,000.00	.0%
22083000 448102 MEAL/ROOM	.00	10,000.00	10,000.00	.00	40,000.00	.0%
22083000 761400 OPXFER OUT	.00	.00	.00	.00	.00	.0%
TOTAL MEDIATION SERVICES	2,404.00	107,000.00	107,000.00	2,534.00	120,000.00	4635.6%
TOTAL MEDIATION SERVICES FUN	2,404.00	107,000.00	107,000.00	2,534.00	120,000.00	4635.6%



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ACCOUNTS FOR:

ELECTRONIC IMAGING FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
22084000 ELECTRONIC IMAGING						
22084000 111100 SALARIES	29,892.66	30,000.00	30,000.00	28,891.00	29,557.00	2.3%
22084000 111101 OVERTIME	.00	1,500.00	1,500.00	150.00	1,500.00	900.0%
22084000 111102 CALL OUT	.00	.00	.00	.00	.00	.0%
22084000 111105 LONGEVITY	.00	.00	.00	.00	.00	.0%
22084000 212100 OPERS	4,184.95	5,000.00	5,000.00	4,045.00	4,138.00	2.3%
22084000 212200 BWC	540.73	945.00	945.00	867.00	813.00	-6.2%
22084000 212400 MED INS	10,018.10	12,000.00	12,000.00	10,929.00	14,101.00	29.0%
22084000 212500 LIFE INS	69.77	93.00	93.00	70.00	70.00	.0%
22084000 212900 MEDICARE	417.29	456.00	456.00	420.00	429.00	2.1%
22084000 331301 R&M OFF	129.50	2,000.00	4,210.00	2,170.00	2,000.00	-7.8%
22084000 332000 MISC TOOLS	.00	1,000.00	1,000.00	.00	1,000.00	.0%
22084000 332100 SMALL EQ	1,295.00	17,000.00	15,800.00	267.00	15,000.00	5518.0%
22084000 441100 PROF SERV	.00	25,148.00	25,148.00	.00	25,000.00	.0%
22084000 441700 SOFTWARE	.00	94,858.00	84,858.00	10,000.00	90,392.00	803.9%
22084000 551300 OUT EQUIP	.00	.00	10,000.00	9,055.00	10,000.00	10.4%
TOTAL ELECTRONIC IMAGING	46,548.00	190,000.00	191,010.00	66,864.00	194,000.00	190.1%
TOTAL ELECTRONIC IMAGING FUN	46,548.00	190,000.00	191,010.00	66,864.00	194,000.00	190.1%



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ACCOUNTS FOR:

LEGAL RESEARCH FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
22085000 LEGAL RESEARCH						
22085000 441100 PROF SERV	.00	.00	.00	.00	.00	.0%
22085000 761600 CIXFER OUT	.00	.00	.00	.00	.00	.0%
TOTAL LEGAL RESEARCH	.00	.00	.00	.00	.00	.0%
TOTAL LEGAL RESEARCH FUND	.00	.00	.00	.00	.00	.0%





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ACCOUNTS FOR:

SEVERANCE PAYOUT RESERVE FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
22090000 SEVERANCE PAYOUT RESERVE FUND						
22090000 111103 RETIR SETT	167,110.75	.00	147,828.88	165,000.00	4,000.00	-97.6%
22090000 212200 BWC	3,023.44	.00	2,171.12	4,800.00	110.00	-97.7%
22090000 212300 OP&F	2,073.96	.00	.00	107.00	.00	.0%
22090000 212900 MEDICARE	977.15	.00	.00	2,320.00	60.00	-97.4%
TOTAL SEVERANCE PAYOUT RESER	173,185.30	.00	150,000.00	172,227.00	4,170.00	-97.6%
TOTAL SEVERANCE PAYOUT RESER	173,185.30	.00	150,000.00	172,227.00	4,170.00	-97.6%



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ACCOUNTS FOR:

DEBT SERVICE FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
23035000 CRYSTAL/MELROSE DS						
23035000 653100 DS PRINC	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.0%
TOTAL CRYSTAL/MELROSE DS	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.0%



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PROJECTION: 2019 2019 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

DEBT SERVICE FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
23056000 QEC ENERGY BONDS (2011 ISSUE)						
23056000 653100 DS PRINC	67,496.00	69,494.00	69,494.00	69,494.00	71,551.00	3.0%
23056000 653200 DS INT	6,172.81	4,174.94	4,174.94	4,174.94	2,117.92	-49.3%
23056000 761600 CIXFER OUT	.02	.00	.00	.00	.00	.0%
TOTAL QEC ENERGY BONDS (2011	73,668.83	73,668.94	73,668.94	73,668.94	73,668.92	.0%



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ACCOUNTS FOR:

DEBT SERVICE FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT 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	17,210.70	.00	.00	.00	.00	.0%
TOTAL ENERGY BONDS SERIES B	45,182.98	27,972.28	27,972.28	27,972.28	27,972.28	.0%



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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

DEBT SERVICE FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
23060110 2016 HRC REHAB REFUNDING						
23060110 653100 DS PRINC	60,000.00	45,000.00	45,000.00	45,000.00	40,000.00	-11.1%
23060110 653200 DS INT	63,039.86	71,600.00	71,600.00	71,600.00	71,060.00	-.8%
23060110 761600 CIXFER OUT	15,000.00	.00	.00	.00	.00	.0%
TOTAL 2016 HRC REHAB REFUNDI	138,039.86	116,600.00	116,600.00	116,600.00	111,060.00	-4.8%



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ACCOUNTS FOR:

DEBT SERVICE FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
23060210 2016 CR236 LAND REFUNDING						
23060210 653100 DS PRINC	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	.0%
23060210 653200 DS INT	18,326.70	20,869.00	20,869.00	20,869.00	20,689.00	-.9%
TOTAL 2016 CR236 LAND REFUND	33,326.70	35,869.00	35,869.00	35,869.00	35,689.00	-.5%



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ACCOUNTS FOR:

DEBT SERVICE FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
23060310 2016 CR236 WIDENING REFUNDING						
23060310 653100 DS PRINC	75,000.00	60,000.00	60,000.00	60,000.00	285,000.00	375.0%
23060310 653200 DS INT	74,443.30	84,479.00	84,479.00	84,479.00	83,759.00	-.9%
TOTAL 2016 CR236 WIDENING RE	149,443.30	144,479.00	144,479.00	144,479.00	368,759.00	155.2%



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ACCOUNTS FOR:

DEBT SERVICE FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
23060410 2016 5PLEX REFUNDING						
23060410 653100 DS PRINC	225,000.00	225,000.00	225,000.00	225,000.00	.00	.0%
23060410 653200 DS INT	4,219.38	2,700.00	2,700.00	2,700.00	.00	.0%
TOTAL 2016 5PLEX REFUNDING	229,219.38	227,700.00	227,700.00	227,700.00	.00	-100.0%





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ACCOUNTS FOR:

DEBT SERVICE FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
23065000 HOWARD STREET IMPROV DS						
23065000 653100 DS PRINC	7,483.12	7,483.12	7,483.12	7,483.12	7,483.12	.0%
TOTAL HOWARD STREET IMPROV D	7,483.12	7,483.12	7,483.12	7,483.12	7,483.12	.0%
TOTAL DEBT SERVICE FUND	683,564.17	640,972.34	640,972.34	640,972.34	631,832.32	-1.4%



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ACCOUNTS FOR:

MPITIF-CR236(1)	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
23090000 MPITIF-CR236 (1)						
23090000 761600 CIXFER OUT	45,817.68	.00	.00	47,519.66	.00	.0%
TOTAL MPITIF-CR236 (1)	45,817.68	.00	.00	47,519.66	.00	-100.0%
TOTAL MPITIF-CR236(1)	45,817.68	.00	.00	47,519.66	.00	-100.0%



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ACCOUNTS FOR:

MUNI COURT IMPROVEMENT FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
24020000 MUNICIPAL COURT IMPROVEMENT						
24020000 311100 OFF SUPP	.00	25,750.00	25,750.00	.00	21,000.00	.0%
24020000 321100 CHEM SUPP	3,100.00	5,000.00	5,000.00	.00	20,000.00	.0%
24020000 321500 MISC SUPP	.00	250.00	250.00	.00	5,000.00	.0%
24020000 331200 R&M VEH	.00	1,000.00	1,000.00	.00	.00	.0%
24020000 331300 R&M EQUIP	.00	3,500.00	3,500.00	.00	17,000.00	.0%
24020000 331301 R&M OFF	.00	1,000.00	1,000.00	.00	.00	.0%
24020000 331400 R&M B&G	3,106.48	25,000.00	25,685.20	.00	25,000.00	.0%
24020000 332000 MISC TOOLS	29.90	1,000.00	1,000.00	.00	5,000.00	.0%
24020000 332100 SMALL EQ	10,388.06	110,000.00	46,699.00	10,634.00	59,500.00	459.5%
24020000 441100 PROF SERV	1,450.00	64,000.00	64,000.00	250.00	183,500.00	.0%
24020000 441101 CLEAN SER	.00	5,000.00	5,000.00	.00	5,000.00	.0%
24020000 441103 TRASH SERV	63.75	.00	.00	.00	.00	.0%
24020000 441700 SOFTWARE	.00	74,500.00	74,500.00	.00	100,000.00	.0%
24020000 447200 LEASE EQUI	.00	5,000.00	5,000.00	.00	10,000.00	.0%
24020000 448100 PER DEV	.00	1,000.00	1,000.00	.00	20,000.00	.0%
24020000 448101 REG FEES	.00	2,500.00	2,500.00	.00	20,000.00	.0%
24020000 448102 MEAL/ROOM	.00	5,000.00	5,000.00	.00	20,000.00	.0%
24020000 551200 OUT BLDG	.00	70,500.00	70,500.00	.00	70,000.00	.0%
24020000 551300 OUT EQUIP	6,690.62	.00	.00	.00	50,000.00	.0%
24020000 761600 CIXFER OUT	34,000.00	.00	65,000.00	65,000.00	.00	.0%
TOTAL MUNICIPAL COURT IMPROV	58,828.81	400,000.00	402,384.20	75,884.00	631,000.00	731.5%
TOTAL MUNI COURT IMPROVEMENT	58,828.81	400,000.00	402,384.20	75,884.00	631,000.00	731.5%



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ACCOUNTS FOR:

AIRPORT FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25010000	AIRPORT						
25010000	111100						
	SALARIES	217,765.75	223,351.00	223,351.00	235,689.00	247,205.00	4.9%
25010000	111101						
	OVERTIME	3,167.34	6,875.00	6,875.00	3,000.00	6,711.00	123.7%
25010000	111102						
	CALL OUT	993.55	6,187.00	6,187.00	3,387.00	6,041.00	78.4%
25010000	111103						
	RETIR SETT	.00	.00	.00	.00	.00	.0%
25010000	111105						
	LONGEVITY	3,950.00	4,030.00	4,030.00	4,030.00	4,530.00	12.4%
25010000	212100						
	OPERS	31,622.83	33,662.00	33,662.00	34,455.00	37,029.00	7.5%
25010000	212200						
	BWC	4,113.37	7,368.00	7,368.00	7,503.00	7,383.00	-1.6%
25010000	212400						
	MED INS	70,205.49	83,491.00	83,491.00	69,874.00	83,490.00	19.5%
25010000	212500						
	LIFE INS	418.56	420.00	420.00	419.00	419.00	.0%
25010000	212600						
	UNIFORMS	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	.0%
25010000	212602						
	SAFETY	.00	200.00	200.00	.00	200.00	.0%
25010000	212900						
	MEDICARE	3,196.30	3,524.00	3,524.00	3,546.00	3,884.00	9.5%
25010000	311100						
	OFF SUPP	60.20	95.00	95.00	65.00	95.00	46.2%
25010000	311101						
	CONT OFF	238.06	275.00	325.00	312.00	325.00	4.2%
25010000	311102						
	PRINTING	90.00	95.00	95.00	40.00	95.00	137.5%
25010000	320901						
	AV FUEL	396,718.06	500,000.00	575,000.00	572,743.00	589,600.00	2.9%
25010000	320902						
	AV OIL	1,183.12	9,000.00	8,000.00	7,209.00	5,000.00	-30.6%
25010000	321102						
	FIRST AID	15.38	250.00	260.00	260.00	275.00	5.8%
25010000	321103						
	PROP CHEM	962.11	1,000.00	.00	.00	1,000.00	.0%
25010000	321200						
	JAN SUPP	.00	25.00	25.00	25.00	25.00	.0%
25010000	321201						
	JAN CHEMS	157.93	175.00	175.00	151.00	175.00	15.9%



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ACCOUNTS FOR:

AIRPORT FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25010000	321202	JAN PAPER	333.16	350.00	350.00	346.00	350.00	1.2%
25010000	321401	FUEL	5,487.49	11,300.00	11,300.00	8,734.00	11,540.00	32.1%
25010000	321402	OIL/OTHER	613.88	700.00	196.00	396.00	700.00	76.8%
25010000	321500	MISC SUPP	721.47	1,200.00	1,200.00	1,200.00	1,200.00	.0%
25010000	321501	SUPP SPEC	2,341.84	6,000.00	6,000.00	6,000.00	6,000.00	.0%
25010000	331100	R&M RADIO	210.72	325.00	563.00	211.00	300.00	42.2%
25010000	331101	RAD/MARCS	240.00	480.00	720.00	480.00	480.00	.0%
25010000	331200	R&M VEH	770.43	6,600.00	6,600.00	4,921.00	6,600.00	34.1%
25010000	331300	R&M EQUIP	1,036.61	5,000.00	4,511.00	5,000.00	5,000.00	.0%
25010000	331301	R&M OFF	287.96	300.00	300.00	300.00	310.00	3.3%
25010000	331302	R&M NL EQ	3,989.07	4,500.00	5,300.00	4,927.00	5,300.00	7.6%
25010000	331400	R&M B&G	17,222.72	35,000.00	17,695.00	17,933.00	34,000.00	89.6%
25010000	331401	R&M SCAPE	.00	400.00	.00	.00	400.00	.0%
25010000	332000	MISC TOOLS	754.38	1,000.00	393.00	785.00	1,000.00	27.4%
25010000	332100	SMALL EQ	1,771.16	2,000.00	4,000.00	1,991.00	2,000.00	.5%
25010000	332300	OPEN HOUSE	17,836.38	.00	.00	.00	20,000.00	.0%
25010000	441000	REG PERM	1,025.00	1,425.00	1,625.00	1,125.00	1,200.00	6.7%
25010000	441100	PROF SERV	8,923.50	12,500.00	4,500.00	1,500.00	6,000.00	300.0%
25010000	441103	TRASH SERV	756.00	756.00	756.00	756.00	756.00	.0%
25010000	441104	RNDOM TEST	51.75	280.00	280.00	208.00	280.00	34.6%
25010000	441400	LEG/FIN SE	9,783.86	15,000.00	15,000.00	15,000.00	15,000.00	.0%
25010000	441500	COMP SERV	9,751.00	10,587.00	10,587.00	10,587.00	12,388.00	17.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

AIRPORT FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25010000	441700	SOFTWARE	.00	.00	1,300.00	1,210.00	5,000.00 313.2%
25010000	442100	UTILITIES	2,321.59	3,780.00	3,780.00	2,783.00	3,500.00 25.8%
25010000	442101	AEP (IN)	14,526.20	16,500.00	16,500.00	16,500.00	17,800.00 7.9%
25010000	442102	COLUMB GAS	3,496.89	3,370.00	3,370.00	2,875.00	3,500.00 21.7%
25010000	442105	WTR/SWR-IN	1,808.94	1,000.00	1,000.00	900.00	1,280.00 42.2%
25010000	443101	CO PHONE	1,425.78	1,416.00	1,416.00	837.00	.00 -100.0%
25010000	443102	POSTAGE	207.25	250.00	250.00	205.00	250.00 22.0%
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	790.00	1,000.00	1,000.00	912.00	1,000.00 9.6%
25010000	445101	LEGALS	.00	.00	200.00	147.00	200.00 36.1%
25010000	446100	INS B & E	6,297.99	6,613.00	6,920.00	6,920.00	7,266.00 5.0%
25010000	446200	INS VEH	1,899.00	2,309.00	2,309.00	2,124.00	2,231.00 5.0%
25010000	446300	INS LIAB	8,791.00	9,231.00	9,231.00	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	239.61	250.00	250.00	250.00	.00 -100.0%
25010000	448100	PER DEV	574.00	600.00	600.00	310.00	600.00 93.5%
25010000	448101	REG FEES	1,489.00	500.00	500.00	265.00	500.00 88.7%
25010000	448102	MEAL/ROOM	1,432.79	1,000.00	1,000.00	323.00	1,000.00 209.6%
25010000	448500	TAX PAY	28,302.82	36,953.00	36,953.00	27,592.00	28,000.00 1.5%
25010000	448501	SALES TAX	17,563.97	28,000.00	30,000.00	30,000.00	32,000.00 6.7%
25010000	448900	BAD DEBT	.00	.00	.00	.00	.00 .0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

AIRPORT FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25010000	449200	O/S EXP	-.10	.00	.00	.00	.00	.0%
25010000	551200	OUT BLDG	.00	.00	.00	.00	.00	.0%
25010000	551300	OUT EQUIP	33,751.95	.00	186,000.00	186,000.00	.00	.0%
25010000	551400	OUT IMPROV	.00	.00	.00	.00	.00	.0%
25010000	761600	CIXFERS OU	6,248.05	.00	23,000.00	23,000.00	.00	.0%
TOTAL AIRPORT			952,569.16	1,111,198.00	1,373,238.00	1,339,752.00	1,240,344.00	-7.4%
TOTAL AIRPORT FUND			952,569.16	1,111,198.00	1,373,238.00	1,339,752.00	1,240,344.00	-7.4%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25050000	WATER TREATMENT						
25050000	111100 SALARIES	779,821.15	818,529.00	818,529.00	796,298.00	880,580.00	10.6%
25050000	111101 OVERTIME	1,917.10	8,000.00	7,000.00	2,000.00	8,000.00	300.0%
25050000	111102 CALL OUT	981.10	2,500.00	2,500.00	1,000.00	2,500.00	150.0%
25050000	111103 RETIRE SET	10,204.71	.00	.00	.00	.00	.0%
25050000	111105 LONGEVITY	12,510.00	12,640.00	12,640.00	12,070.00	12,260.00	1.6%
25050000	111300 SEASONAL	.00	.00	.00	.00	19,600.00	.0%
25050000	212100 OPERS	110,693.66	117,440.00	117,440.00	113,592.00	129,212.00	13.8%
25050000	212200 BWC	14,634.18	25,261.00	25,261.00	22,313.00	25,573.00	14.6%
25050000	212400 MED INS	160,135.85	189,077.00	189,077.00	178,481.00	219,214.00	22.8%
25050000	212500 LIFE INS	1,278.75	1,341.00	1,341.00	1,341.00	1,395.00	4.0%
25050000	212600 UNIFORMS	3,325.00	3,507.00	4,507.00	4,500.00	4,000.00	-11.1%
25050000	212602 SAFETY	1,219.00	3,775.00	3,775.00	2,775.00	4,000.00	44.1%
25050000	212900 MEDICARE	11,053.57	12,161.00	12,161.00	11,765.00	13,484.00	14.6%
25050000	311100 OFF SUPP	249.83	950.00	875.00	875.00	875.00	.0%
25050000	311101 CONT OFF	755.51	630.00	630.00	640.00	640.00	.0%
25050000	311102 PRINTING	888.50	1,200.00	800.00	100.00	1,200.00	1100.0%
25050000	321000 LAB SUPP	21,158.83	31,000.00	31,000.00	31,000.00	32,500.00	4.8%
25050000	321101 OP CHEMS	403,414.34	520,000.00	510,300.00	510,300.00	790,000.00	54.8%
25050000	321102 FIRST AID	.00	250.00	250.00	250.00	250.00	.0%
25050000	321103 PROP CHEM	396.83	2,000.00	2,000.00	1,000.00	2,000.00	100.0%
25050000	321200 JAN SUPP	2,389.01	2,300.00	2,300.00	2,300.00	2,370.00	3.0%





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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25050000	321201	JAN CHEMS	352.65	600.00	600.00	600.00	600.00	.0%
25050000	321202	JAN PAPER	348.82	1,000.00	1,000.00	1,000.00	1,000.00	.0%
25050000	321401	FUEL	7,089.05	11,000.00	11,000.00	11,000.00	20,000.00	81.8%
25050000	321402	OIL/OTHER	205.29	750.00	4,400.00	4,400.00	4,400.00	.0%
25050000	321500	MISC SUPP	2,632.68	3,000.00	3,000.00	2,000.00	3,000.00	50.0%
25050000	331100	R&M RADIO	914.64	915.00	958.80	959.00	959.00	.0%
25050000	331101	RAD/MARCS	660.00	1,440.00	2,400.00	1,740.00	1,440.00	-17.2%
25050000	331200	R&M VEH	6,338.87	20,000.00	15,269.48	15,000.00	20,000.00	33.3%
25050000	331300	R&M EQUIP	58,749.06	75,000.00	70,069.32	69,070.00	80,000.00	15.8%
25050000	331301	R&M OFF	834.50	900.00	900.00	850.00	850.00	.0%
25050000	331302	R&M NL EQ	456.39	1,000.00	1,000.00	1,000.00	1,000.00	.0%
25050000	331400	R&M B&G	34,359.31	90,000.00	84,346.25	84,347.00	250,000.00	196.4%
25050000	331401	R&M SCAPE	.00	500.00	1,709.97	1,581.00	1,600.00	1.2%
25050000	332000	MISC TOOLS	2,363.15	3,500.00	3,500.00	3,500.00	3,500.00	.0%
25050000	332100	SMALL EQ	21,545.23	20,000.00	35,758.92	35,750.00	68,000.00	90.2%
25050000	441000	REG PERM	1,033.75	6,300.00	4,400.00	3,000.00	6,300.00	110.0%
25050000	441100	PROF SERV	56,778.56	100,000.00	101,200.00	100,000.00	827,600.00	727.6%
25050000	441101	CLEAN SER	.00	500.00	1,000.00	1,000.00	5,500.00	450.0%
25050000	441103	TRASH SERV	437.00	500.00	500.00	500.00	500.00	.0%
25050000	441104	RNDOM TEST	220.00	500.00	720.80	500.00	1,715.00	243.0%
25050000	441500	COMP SERV	11,792.00	14,042.00	14,042.00	14,042.00	18,766.00	33.6%
25050000	441700	SOFTWARE	.00	3,500.00	3,575.00	3,575.00	4,575.00	28.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25050000	442101	AEP (IN)	236,088.46	270,000.00	270,000.00	250,000.00	270,000.00	8.0%
25050000	442102	COLUMB GAS	24,601.03	26,000.00	28,500.00	28,500.00	28,500.00	.0%
25050000	442105	WTR/SWR-IN	8,450.24	8,500.00	9,264.00	9,264.00	9,300.00	.4%
25050000	443101	CO PHONE	1,335.93	1,400.00	1,334.00	859.00	.00	-100.0%
25050000	443102	POSTAGE	32.14	350.00	350.00	55.00	350.00	536.4%
25050000	443103	EXPRS MAIL	147.60	250.00	550.00	160.00	250.00	56.3%
25050000	443104	CELLULAR	2,250.00	2,976.00	2,976.00	2,400.00	2,976.00	24.0%
25050000	444100	TRANSPOR	.00	.00	2,317.88	2,300.00	.00	.0%
25050000	445101	LEGALS	.00	.00	200.00	167.00	200.00	19.8%
25050000	446100	INS B & E	30,470.26	34,363.00	34,363.00	34,363.00	36,082.00	5.0%
25050000	446200	INS VEH	1,584.00	1,700.00	1,766.00	1,766.00	1,855.00	5.0%
25050000	447200	LEASE EQUI	.00	200.00	200.00	100.00	200.00	100.0%
25050000	447201	PAGERS	227.88	375.00	375.00	375.00	375.00	.0%
25050000	448100	PER DEV	945.00	2,000.00	2,000.00	1,054.00	2,000.00	89.8%
25050000	448101	REG FEES	3,835.00	4,400.00	4,400.00	4,000.00	4,840.00	21.0%
25050000	448102	MEAL/ROOM	1,629.07	2,200.00	2,200.00	2,200.00	2,420.00	10.0%
25050000	448500	TAX PAY	.00	36.00	36.00	36.00	36.00	.0%
25050000	551300	OUT EQUIP	7,390.00	.00	87,035.00	37,535.00	.00	-100.0%
TOTAL WATER TREATMENT			2,063,124.48	2,462,258.00	2,551,603.42	2,423,148.00	3,830,342.00	58.1%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25050200 MAIN STREET W/L DS						
25050200 653100 DS PRINC	.00	6,961.32	6,961.32	6,961.32	6,961.32	.0%
TOTAL MAIN STREET W/L DS	.00	6,961.32	6,961.32	6,961.32	6,961.32	.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25050600 SHERMAN PARK W/L DS						
25050600 653100 DS PRINC	.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%
TOTAL SHERMAN PARK W/L DS	.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25050700 CR 144 WATERLINE DS						
25050700 653100 DS PRINC	.00	9,242.96	9,242.96	9,242.96	9,242.96	.0%
TOTAL CR 144 WATERLINE DS	.00	9,242.96	9,242.96	9,242.96	9,242.96	.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25050800 BROAD AVE WATERLINE DS						
25050800 653100 DS PRINC	.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%
TOTAL BROAD AVE WATERLINE DS	.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25050900 W MELROSE WATERLINE DS						
25050900 653100 DS PRINC	.00	9,679.50	9,679.50	9,679.50	9,679.50	.0%
TOTAL W MELROSE WATERLINE DS	.00	9,679.50	9,679.50	9,679.50	9,679.50	.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25051000 CENTER STREET W/L DS						
25051000 653100 DS PRINC	.00	7,925.00	7,925.00	7,925.00	7,925.00	.0%
TOTAL CENTER STREET W/L DS	.00	7,925.00	7,925.00	7,925.00	7,925.00	.0%





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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25051510 14WTR REFUNDING OF 03						
25051510 653100 DS PRINC	.00	315,000.00	315,000.00	315,000.00	.00	.0%
25051510 653200 DS INT	4,512.00	3,024.00	3,024.00	3,024.00	.00	.0%
TOTAL 14WTR REFUNDING OF 03	4,512.00	318,024.00	318,024.00	318,024.00	.00	-100.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 2019 2019 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

WATER FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25051700 1ST 2ND 3RD STREETS W/L DS						
25051700 653100 DS PRINC	.00	1,529.88	1,529.88	1,529.88	1,529.88	.0%
TOTAL 1ST 2ND 3RD STREETS W/	.00	1,529.88	1,529.88	1,529.88	1,529.88	.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

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ACCOUNTS FOR:

WATER FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25052400 11WTR REFUNDING OF 98 DS						
25052400 653100 DS PRINC	.00	245,000.00	245,000.00	245,000.00	.00	.0%
25052400 653200 DS INT	9,067.50	4,777.50	4,777.50	4,777.50	.00	.0%
TOTAL 11WTR REFUNDING OF 98	9,067.50	249,777.50	249,777.50	249,777.50	.00	-100.0%



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PROJECTION: 2019 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25052600 OWDA WTP IMPROVEMENTS 2005 DS						
25052600 653100 DS PRINC	.00	207,851.96	207,851.96	207,851.96	214,662.03	3.3%
25052600 653200 DS INT	65,587.35	62,519.42	62,519.42	62,519.42	56,233.21	-10.1%
TOTAL OWDA WTP IMPROVEMENTS	65,587.35	270,371.38	270,371.38	270,371.38	270,895.24	.2%



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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT 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	9,696.00	7,776.00	7,776.00	7,776.00	3,936.00	-49.4%
TOTAL 14 WTP CLEARWELL	9,696.00	407,776.00	407,776.00	407,776.00	403,936.00	-.9%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25053000	WATER DISTRIBUTION						
25053000	111100 SALARIES	677,512.94	707,034.00	707,034.00	696,034.00	756,117.00	8.6%
25053000	111101 OVERTIME	3,157.38	8,700.00	8,700.00	6,000.00	8,700.00	45.0%
25053000	111102 CALL OUT	6,217.89	24,000.00	24,000.00	13,000.00	24,000.00	84.6%
25053000	111103 RETIR SETT	.00	.00	.00	.00	.00	.0%
25053000	111105 LONGEVITY	10,780.00	11,400.00	11,400.00	11,380.00	11,440.00	.5%
25053000	111300 TEMP PTIME	.00	15,000.00	15,000.00	6,059.00	21,000.00	246.6%
25053000	212100 OPERS	97,288.56	107,260.00	107,260.00	102,558.00	111,581.00	8.8%
25053000	212200 BWC	12,705.61	23,000.00	23,000.00	22,194.00	22,133.00	-.3%
25053000	212400 MED INS	193,629.80	211,953.00	211,953.00	171,402.00	230,279.00	34.4%
25053000	212500 LIFE INS	1,302.00	1,302.00	1,302.00	1,300.00	1,395.00	7.3%
25053000	212600 UNIFORMS	5,334.00	5,544.00	5,294.00	5,288.00	4,550.00	-14.0%
25053000	212601 OUTERWEAR	57.98	900.00	775.00	300.00	900.00	200.0%
25053000	212602 SAFETY	2,004.00	3,000.00	3,375.00	3,315.00	4,920.00	48.4%
25053000	212900 MEDICARE	9,856.89	11,110.00	11,110.00	10,514.00	11,677.00	11.1%
25053000	311100 OFF SUPP	105.70	275.00	275.00	138.00	275.00	99.3%
25053000	311101 CONT OFF	317.54	600.00	600.00	600.00	600.00	.0%
25053000	321100 CHEM SUPP	.00	250.00	250.00	.00	250.00	.0%
25053000	321102 FIRST AID	4.97	400.00	400.00	150.00	400.00	166.7%
25053000	321200 JAN SUPP	252.83	800.00	800.00	500.00	800.00	60.0%
25053000	321201 JAN CHEMS	67.42	300.00	300.00	100.00	300.00	200.0%
25053000	321202 JAN PAPER	1,171.76	1,450.00	1,450.00	1,100.00	1,450.00	31.8%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25053000	321401	FUEL	22,329.27	28,595.00	28,595.00	28,283.00	32,529.00	15.0%
25053000	321402	OIL/OTHER	705.38	2,000.00	2,000.00	1,000.00	2,000.00	100.0%
25053000	321500	MISC SUPP	1,928.63	3,500.00	3,500.00	3,000.00	3,500.00	16.7%
25053000	321501	SUPP SPEC	970.64	1,700.00	1,700.00	1,700.00	1,700.00	.0%
25053000	321800	RADMETER	17,752.47	50,000.00	12,800.00	12,800.00	50,000.00	290.6%
25053000	321900	HYDRANTS	78,601.83	95,000.00	212,429.00	212,429.00	140,000.00	-34.1%
25053000	331000	R&M METER	6,081.45	6,000.00	6,000.00	6,000.00	6,000.00	.0%
25053000	331100	R&M RADIO	1,460.16	1,900.00	1,900.00	1,444.00	1,900.00	31.6%
25053000	331101	RAD/MARCS	1,380.00	2,760.00	4,140.00	2,760.00	2,760.00	.0%
25053000	331200	R&M VEH	5,387.44	12,000.00	12,000.00	9,000.00	32,000.00	255.6%
25053000	331300	R&M EQUIP	6,392.16	7,000.00	7,000.00	5,000.00	7,000.00	40.0%
25053000	331301	R&M OFF	214.68	400.00	400.00	250.00	400.00	60.0%
25053000	331302	R&M NL EQ	16,132.37	15,000.00	15,000.00	10,000.00	15,000.00	50.0%
25053000	331400	R&M B&G	6,676.12	7,000.00	7,000.00	3,500.00	7,000.00	100.0%
25053000	331500	R&M HYDR	11,199.80	9,000.00	19,000.00	15,000.00	10,000.00	-33.3%
25053000	331600	R&M STREET	26,935.93	50,000.00	64,970.00	45,000.00	50,000.00	11.1%
25053000	331700	R&M CURBS	2,400.00	2,500.00	2,500.00	2,400.00	2,500.00	4.2%
25053000	331800	R&M WALKS	423.50	3,500.00	500.00	3,000.00	3,500.00	16.7%
25053000	331900	R&M W/S	147,127.07	130,000.00	205,271.00	190,000.00	160,000.00	-15.8%
25053000	332000	MISC TOOLS	3,898.29	3,000.00	7,000.00	6,000.00	7,000.00	16.7%
25053000	332100	SMALL EQ	27,568.02	16,000.00	12,000.00	12,000.00	26,000.00	116.7%
25053000	441000	REG PERM	.00	25.00	25.00	.00	25.00	.0%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25053000	441100	PROF SERV	1,235.34	32,000.00	12,725.58	12,000.00	20,000.00	66.7%
25053000	441101	CLEAN SER	130.00	1,000.00	230.00	230.00	1,000.00	334.8%
25053000	441102	EXTERMIN	234.00	360.00	360.00	260.00	360.00	38.5%
25053000	441103	TRASH SERV	437.00	700.00	700.00	462.00	700.00	51.5%
25053000	441104	RNDOM TEST	208.00	1,212.00	1,212.00	500.00	1,300.00	160.0%
25053000	441400	LEG/FIN SE	.00	250.00	250.00	.00	250.00	.0%
25053000	441500	COMP SERV	10,949.00	12,105.00	12,105.00	12,105.00	14,285.00	18.0%
25053000	441700	SOFTWARE	.00	.00	.00	.00	1,000.00	.0%
25053000	442101	AEP (IN)	5,955.78	6,142.00	6,831.00	6,831.00	6,968.00	2.0%
25053000	442102	COLUMB GAS	4,810.96	5,100.00	5,648.00	5,648.00	5,661.00	.2%
25053000	442105	WTR/SWR-IN	3,106.70	3,116.00	3,116.00	3,087.00	3,087.00	.0%
25053000	442201	OUT AEP	3,123.98	3,790.00	4,344.00	4,344.00	4,124.00	-5.1%
25053000	443101	CO PHONE	791.54	891.00	691.00	600.00	.00	-100.0%
25053000	443102	POSTAGE	.00	25.00	25.00	.00	25.00	.0%
25053000	443103	EXPRS MAIL	90.23	200.00	200.00	100.00	200.00	100.0%
25053000	443104	CELLULAR	1,893.89	4,092.00	4,442.00	4,389.00	4,680.00	6.6%
25053000	445100	ADVERTIS	.00	150.00	150.00	.00	150.00	.0%
25053000	446100	INS B & E	5,392.73	6,010.00	7,334.42	7,335.00	7,984.00	8.8%
25053000	446200	INS VEH	3,015.00	4,010.00	3,074.00	3,074.00	4,228.00	37.5%
25053000	447100	LEASE LAND	970.00	1,000.00	1,000.00	1,000.00	1,500.00	50.0%
25053000	447200	LEASE EQUI	1,873.21	3,000.00	2,145.00	1,500.00	5,000.00	233.3%
25053000	448100	PER DEV	1,064.84	1,500.00	1,500.00	1,500.00	1,500.00	.0%





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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 2019 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25053000	448101	REG FEES	3,235.00	5,000.00	7,600.00	7,600.00	7,000.00	-7.9%
25053000	448102	MEAL/ROOM	550.00	1,000.00	1,000.00	500.00	1,000.00	100.0%
25053000	448500	TAX PAY	.00	.00	.00	.00	.00	.0%
25053000	448900	BAD DEBT	.00	.00	.00	.00	.00	.0%
25053000	449000	CLAIMS	2,754.33	3,000.00	2,000.00	1,525.00	3,000.00	96.7%
25053000	551300	OUT EQUIP	117,308.30	.00	611,000.00	611,000.00	.00	.0%
25053000	551400	OUT IMPROV	1,500.00	.00	.00	.00	.00	.0%
TOTAL WATER DISTRIBUTION			1,577,962.31	1,676,811.00	2,449,691.00	2,308,088.00	1,868,583.00	-19.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25072000	UTILITY BILLING						
25072000	111100 SALARIES	442,265.15	459,000.00	459,000.00	448,795.00	467,096.00	4.1%
25072000	111101 OVERTIME	133.98	2,000.00	2,000.00	2,000.00	2,000.00	.0%
25072000	111102 CALL OUT	1,373.75	2,000.00	2,000.00	2,000.00	2,000.00	.0%
25072000	111103 RETIR SETT	.00	71,760.00	71,760.00	64,986.00	.00	-100.0%
25072000	111105 LONGEVITY	10,690.00	11,060.00	11,060.00	10,860.00	11,440.00	5.3%
25072000	111300 SEASONAL	.00	.00	.00	.00	7,200.00	.0%
25072000	212100 OPERS	63,624.80	66,400.00	66,400.00	64,912.00	67,975.00	4.7%
25072000	212200 BWC	8,246.82	14,225.00	15,896.00	15,896.00	13,381.00	-15.8%
25072000	212400 MED INS	97,357.44	111,751.00	109,436.00	88,063.00	108,917.00	23.7%
25072000	212500 LIFE INS	837.00	846.00	846.00	846.00	876.00	3.5%
25072000	212600 UNIFORMS	1,252.50	3,500.00	3,500.00	2,541.00	3,000.00	18.1%
25072000	212601 OUTERWEAR	45.99	6,000.00	3,000.00	300.00	1,500.00	400.0%
25072000	212602 SAFETY	.00	.00	3,000.00	3,000.00	3,000.00	.0%
25072000	212900 MEDICARE	6,255.18	6,875.00	7,519.00	7,519.00	7,072.00	-5.9%
25072000	311100 OFF SUPP	523.50	1,000.00	4,520.00	4,520.00	1,500.00	-66.8%
25072000	311101 CONT OFF	620.82	750.00	850.00	850.00	1,200.00	41.2%
25072000	311102 PRINTING	21,272.93	23,878.00	23,878.00	23,878.00	30,000.00	25.6%
25072000	321102 FIRST AID	.00	300.00	225.00	225.00	300.00	33.3%
25072000	321200 JAN SUPP	90.09	100.00	175.00	175.00	200.00	14.3%
25072000	321202 JAN PAPER	.00	50.00	50.00	50.00	50.00	.0%
25072000	321401 FUEL	5,366.80	7,650.00	7,650.00	7,650.00	7,332.00	-4.2%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25072000	321500	MISC SUPP	68.52	150.00	1,370.00	1,370.00	500.00	-63.5%
25072000	331100	R&M RADIO	220.80	1,250.00	1,250.00	1,250.00	1,250.00	.0%
25072000	331101	RAD/MARCS	300.00	480.00	780.00	480.00	480.00	.0%
25072000	331200	R&M VEH	635.51	5,180.00	5,680.00	5,680.00	6,150.00	8.3%
25072000	331300	R&M EQUIP	1,761.52	2,250.00	4,310.00	4,310.00	4,300.00	-.2%
25072000	331301	R&M OFF	1,372.58	2,100.00	2,100.00	2,100.00	2,100.00	.0%
25072000	331400	R&M B&G	4,970.00	2,000.00	4,550.00	4,550.00	2,000.00	-56.0%
25072000	332000	MISC TOOLS	833.18	800.00	2,704.00	2,704.00	2,088.00	-22.8%
25072000	332100	SMALL EQ	.00	8,300.00	11,010.00	11,010.00	15,561.00	41.3%
25072000	332200	LEGAL MED	188.16	225.00	192.00	192.00	250.00	30.2%
25072000	441000	REG PERM	20,919.80	21,055.00	21,055.00	21,054.00	23,000.00	9.2%
25072000	441100	PROF SERV	2,542.32	5,465.00	5,465.00	5,465.00	5,465.00	.0%
25072000	441101	CLEAN SER	117.36	300.00	300.00	250.00	500.00	100.0%
25072000	441102	EXTERMIN	52.00	52.00	52.00	52.00	52.00	.0%
25072000	441103	TRASH SERV	50.00	50.00	50.00	50.00	50.00	.0%
25072000	441104	RNDOM TEST	.00	104.00	220.00	220.00	230.00	4.5%
25072000	441400	LEG/FIN SE	.00	150.00	150.00	35.00	150.00	328.6%
25072000	441500	COMP SERV	15,921.00	17,700.00	17,700.00	17,700.00	22,699.00	28.2%
25072000	441600	ASSEMT SER	1.00	12.00	12.00	1.00	12.00	1100.0%
25072000	441700	SOFTWARE	26,751.67	32,962.00	18,693.00	18,693.00	21,475.00	14.9%
25072000	442101	AEP (IN)	569.70	900.00	900.00	700.00	900.00	28.6%
25072000	442102	COLUMB GAS	413.45	856.00	856.00	650.00	856.00	31.7%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25072000	442105	WTR/SWR-IN	345.18	368.00	368.00	368.00	368.00	.0%
25072000	442201	OUT AEP	4,346.10	5,750.00	5,750.00	5,750.00	5,750.00	.0%
25072000	442204	OUT HWE	1,200.26	1,250.00	1,970.00	1,970.00	1,932.00	-1.9%
25072000	443100	COMMUNIC	7,819.66	8,910.00	12,426.00	10,237.00	8,132.00	-20.6%
25072000	443101	CO PHONE	862.22	900.00	900.00	900.00	.00	-100.0%
25072000	443102	POSTAGE	42,290.51	51,500.00	49,250.00	49,159.00	55,000.00	11.9%
25072000	443103	EXPRS MAIL	.00	150.00	.00	.00	150.00	.0%
25072000	443104	CELLULAR	919.80	950.00	1,723.00	1,723.00	1,548.00	-10.2%
25072000	446100	INS B & E	283.99	340.00	340.00	326.00	373.00	14.4%
25072000	446200	INS VEH	784.00	872.00	872.00	802.00	842.00	5.0%
25072000	446400	INS SURETY	.00	.00	.00	.00	.00	.0%
25072000	448100	PER DEV	202.00	250.00	599.00	599.00	480.00	-19.9%
25072000	448101	REG FEES	859.00	950.00	950.00	930.00	930.00	.0%
25072000	448102	MEAL/ROOM	650.00	800.00	1,050.00	1,050.00	2,000.00	90.5%
25072000	448600	REFUNDS	19,727.96	8,500.00	8,500.00	8,500.00	8,500.00	.0%
25072000	448901	W/S UNCOLL	884.91	7,500.00	7,500.00	7,500.00	7,500.00	.0%
25072000	449200	O/S EXP	.00	50.00	50.00	50.00	50.00	.0%
25072000	551300	OUT EQUIP	.00	.00	20,000.00	.00	.00	.0%
25072000	761400	OPXFER OUT	202,152.00	197,920.00	197,920.00	197,920.00	214,990.00	8.6%
25072000	761600	CIXFERS OU	.00	.00	.00	.00	.00	.0%
TOTAL UTILITY BILLING			1,020,972.91	1,178,446.00	1,202,332.00	1,135,366.00	1,154,652.00	1.7%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25073000 SUPPLY RESERVOIR						
25073000 111100 SALARIES	50,315.20	51,484.00	51,484.00	51,473.00	57,858.00	12.4%
25073000 111101 OVERTIME	279.12	1,000.00	1,000.00	350.00	1,000.00	185.7%
25073000 111102 CALL OUT	.00	1,500.00	1,500.00	250.00	750.00	200.0%
25073000 111105 LONGEVITY	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	.0%
25073000 111300 TEMP PTIME	4,224.01	15,000.00	12,615.00	6,881.00	26,728.00	288.4%
25073000 212100 OPERS	7,856.57	7,208.00	9,000.00	9,000.00	12,270.00	36.3%
25073000 212200 BWC	1,021.56	1,555.00	2,000.00	2,000.00	2,436.00	21.8%
25073000 212400 MED INS	18,040.22	19,680.00	19,680.00	16,401.00	19,680.00	20.0%
25073000 212500 LIFE INS	93.00	93.00	93.00	93.00	93.00	.0%
25073000 212600 UNIFORMS	350.00	350.00	350.00	350.00	350.00	.0%
25073000 212602 SAFETY	212.00	200.00	200.00	200.00	250.00	25.0%
25073000 212900 MEDICARE	798.08	752.00	900.00	900.00	1,155.00	28.3%
25073000 321101 OP CHEMS	124,418.60	132,000.00	64,674.00	64,557.00	125,000.00	93.6%
25073000 321102 FIRST AID	.00	125.00	125.00	125.00	125.00	.0%
25073000 321103 PROP CHEM	285.80	1,250.00	250.00	184.00	1,250.00	579.3%
25073000 321200 JAN SUPP	149.24	75.00	75.00	75.00	75.00	.0%
25073000 321201 JAN CHEMS	.00	100.00	100.00	100.00	100.00	.0%
25073000 321202 JAN PAPER	65.87	50.00	50.00	50.00	50.00	.0%
25073000 321401 FUEL	5,482.92	7,500.00	9,500.00	8,400.00	9,000.00	7.1%
25073000 321402 OIL/OTHER	431.32	500.00	400.00	500.00	500.00	.0%
25073000 321500 MISC SUPP	258.98	400.00	400.00	400.00	400.00	.0%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25073000 331200 R&M VEH	355.43	2,500.00	2,600.00	2,500.00	2,500.00	.0%
25073000 331300 R&M EQUIP	3,753.79	12,500.00	2,362.80	2,600.00	12,500.00	380.8%
25073000 331302 R&M NL EQ	3,803.21	2,500.00	2,500.00	1,000.00	2,500.00	150.0%
25073000 331400 R&M B&G	10,267.51	30,000.00	1,500.00	1,500.00	20,000.00	1233.3%
25073000 331401 R&M SCAPE	.00	75,000.00	120,170.00	120,170.00	125,000.00	4.0%
25073000 332000 MISC TOOLS	739.19	375.00	433.77	405.00	375.00	-7.4%
25073000 332100 SMALL EQ	5,160.52	7,000.00	5,500.00	5,500.00	15,500.00	181.8%
25073000 441000 REG PERM	2,828.90	3,000.00	4,500.00	4,500.00	5,000.00	11.1%
25073000 441100 PROF SERV	260.65	5,000.00	29,000.00	29,000.00	45,000.00	55.2%
25073000 441103 TRASH SERV	756.00	756.00	756.00	756.00	775.00	2.5%
25073000 441104 RNDOM TEST	150.50	320.00	134.23	104.00	320.00	207.7%
25073000 442101 AEP (IN)	99,499.16	116,500.00	116,500.00	116,500.00	120,000.00	3.0%
25073000 442104 UT HWE(IN)	8,614.95	8,200.00	10,200.00	10,200.00	10,200.00	.0%
25073000 443101 CO PHONE	191.08	200.00	88.14	32.00	.00	-100.0%
25073000 443104 CELLULAR	576.00	576.00	576.00	576.00	576.00	.0%
25073000 446100 INS B & E	5,163.80	5,500.00	5,611.86	5,612.00	5,900.00	5.1%
25073000 446200 INS VEH	208.00	220.00	377.00	377.00	400.00	6.1%
25073000 447200 LEASE EQUI	.00	1,000.00	12,600.00	12,600.00	17,500.00	38.9%
25073000 448100 PER DEV	35.00	150.00	150.00	150.00	175.00	16.7%
25073000 448101 REG FEES	100.00	1,020.00	1,020.00	200.00	1,020.00	410.0%
25073000 448102 MEAL/ROOM	.00	150.00	150.00	.00	150.00	.0%
25073000 448500 TAX PAY	1,905.30	2,032.00	2,032.00	2,032.00	2,032.00	.0%



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

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bgnyrpts

PROJECTION: 2019 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25073000	551300	OUT EQUIP	26,225.50	.00	183,832.20	173,833.00	.00	-100.0%
25073000	551400	OUT IMPROV	.00	.00	20,026.00	19,876.00	.00	.0%
25073000	761600	CIXFER OUT	.00	.00	.00	.00	.00	.0%
TOTAL SUPPLY RESERVOIR			386,176.98	516,621.00	698,316.00	673,612.00	647,793.00	-3.8%
TOTAL WATER FUND			5,137,099.53	7,135,423.54	8,203,229.96	7,841,501.54	8,231,539.90	5.0%



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

P 120  
bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25048000 SANITARY SEWER MAINT						
25048000 111100 SALARIES	462,342.77	533,807.00	532,807.00	496,664.00	583,079.00	17.4%
25048000 111101 OVERTIME	1,100.14	3,350.00	3,350.00	1,293.00	3,647.00	182.1%
25048000 111102 CALL OUT	699.84	2,250.00	2,250.00	890.00	2,449.00	175.2%
25048000 111105 LONGEVITY	12,080.00	12,580.00	12,580.00	12,280.00	12,740.00	3.7%
25048000 111300 TEMP PTIME	.00	11,850.00	11,850.00	1,057.00	11,850.00	1021.1%
25048000 212100 OPERS	66,267.69	78,938.00	78,938.00	71,706.00	85,928.00	19.8%
25048000 212200 BWC	8,669.83	16,916.00	16,916.00	15,366.00	16,879.00	9.8%
25048000 212400 MED INS	146,402.30	165,625.00	165,625.00	134,809.00	202,815.00	50.4%
25048000 212500 LIFE INS	891.25	930.00	930.00	851.00	1,023.00	20.2%
25048000 212600 UNIFORMS	2,625.00	3,150.00	3,150.00	2,800.00	3,500.00	25.0%
25048000 212601 OUTERWEAR	85.00	500.00	500.00	500.00	500.00	.0%
25048000 212602 SAFETY	790.76	1,000.00	2,000.00	1,675.00	2,000.00	19.4%
25048000 212900 MEDICARE	6,636.86	8,237.00	8,237.00	7,483.00	8,967.00	19.8%
25048000 311100 OFF SUPP	16.64	400.00	520.00	500.00	400.00	-20.0%
25048000 311101 CONT OFF	.00	300.00	300.00	200.00	300.00	50.0%
25048000 311102 PRINTING	.00	150.00	150.00	50.00	150.00	200.0%
25048000 321100 CHEM SUPP	.00	150.00	150.00	.00	150.00	.0%
25048000 321101 OP CHEMS	139.89	2,100.00	2,100.00	1,500.00	2,100.00	40.0%
25048000 321102 FIRST AID	66.28	150.00	150.00	50.00	150.00	200.0%
25048000 321103 PROP CHEM	.00	200.00	200.00	100.00	200.00	100.0%
25048000 321200 JAN SUPP	384.52	650.00	750.00	750.00	750.00	.0%





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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25048000	321201	JAN CHEMS	.00	250.00	250.00	100.00	250.00	150.0%
25048000	321202	JAN PAPER	.00	300.00	300.00	300.00	300.00	.0%
25048000	321401	FUEL	20,177.59	30,000.00	30,000.00	27,000.00	33,000.00	22.2%
25048000	321402	OIL/OTHER	845.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
25048000	321500	MISC SUPP	303.11	1,000.00	1,000.00	1,000.00	1,000.00	.0%
25048000	321501	SUPP SPEC	1,870.20	2,500.00	2,400.00	2,400.00	2,500.00	4.2%
25048000	331100	R&M RADIO	1,048.80	1,110.00	1,110.00	1,110.00	1,110.00	.0%
25048000	331101	RAD/MARCS	960.00	2,040.00	3,120.00	2,040.00	2,160.00	5.9%
25048000	331200	R&M VEH	3,571.17	7,000.00	9,183.40	9,183.00	9,000.00	-2.0%
25048000	331300	R&M EQUIP	12,532.00	40,000.00	39,120.00	39,120.00	40,000.00	2.2%
25048000	331301	R&M OFF	.00	255.00	255.00	255.00	255.00	.0%
25048000	331302	R&M NL EQ	483.80	4,000.00	4,000.00	2,000.00	4,000.00	100.0%
25048000	331400	R&M B&G	.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
25048000	331600	R&M STREET	.00	4,500.00	4,500.00	1,000.00	4,500.00	350.0%
25048000	331700	R&M CURBS	.00	2,000.00	2,000.00	2,000.00	2,000.00	.0%
25048000	331800	R&M WALKS	.00	500.00	500.00	.00	500.00	.0%
25048000	331900	R&M W/S	13,455.50	35,000.00	35,000.00	35,000.00	55,000.00	57.1%
25048000	332000	MISC TOOLS	1,818.99	2,500.00	2,500.00	2,000.00	2,500.00	25.0%
25048000	332100	SMALL EQ	2,117.95	10,000.00	10,000.00	10,000.00	10,000.00	.0%
25048000	441100	PROF SERV	1,531.34	2,400.00	2,395.00	2,395.00	2,400.00	.2%
25048000	441104	RNDOM TEST	242.00	850.00	850.00	850.00	850.00	.0%
25048000	441603	CO ASSEMT	283.05	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

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bgnyrpts

PROJECTION: 2019 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25048000	442105	WTR/SWR-IN	1,763.29	2,000.00	2,000.00	2,000.00	2,000.00	.0%
25048000	442201	OUT AEP	13,231.44	15,500.00	15,500.00	15,500.00	16,000.00	3.2%
25048000	443102	POSTAGE	.00	25.00	25.00	15.00	25.00	66.7%
25048000	443103	EXPRS MAIL	8.46	200.00	200.00	100.00	200.00	100.0%
25048000	443104	CELLULAR	2,852.02	2,760.00	2,760.00	2,830.00	2,850.00	.7%
25048000	446100	INS B & E	189.15	1,000.00	1,000.00	1,000.00	1,050.00	5.0%
25048000	446200	INS VEH	5,481.00	6,000.00	6,000.00	6,000.00	6,300.00	5.0%
25048000	447200	LEASE EQUI	.00	250.00	250.00	.00	250.00	.0%
25048000	448100	PER DEV	167.00	500.00	500.00	500.00	500.00	.0%
25048000	448101	REG FEES	535.00	1,000.00	1,000.00	790.00	1,000.00	26.6%
25048000	448102	MEAL/ROOM	.00	500.00	505.00	502.00	500.00	-.4%
25048000	551200	OUT BLDG	.00	.00	.00	.00	.00	.0%
25048000	551300	OUT EQUIP	32,284.57	.00	.00	.00	.00	.0%
TOTAL SANITARY SEWER MAINT			826,951.20	1,022,673.00	1,025,176.40	921,014.00	1,145,077.00	24.3%



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

P 123  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25049500 STORMWATER MAINT						
25049500 111100 SALARIES	105,580.84	108,033.00	108,033.00	108,016.00	115,728.00	7.1%
25049500 111101 OVERTIME	652.68	664.00	664.00	206.00	710.00	244.7%
25049500 111102 CALL OUT	.00	443.00	443.00	408.00	474.00	16.2%
25049500 111105 LONGEVITY	2,080.00	2,500.00	2,500.00	2,280.00	2,600.00	14.0%
25049500 212100 OPERS	15,163.89	15,630.00	15,630.00	15,528.00	16,732.00	7.8%
25049500 212200 BWC	1,972.89	3,350.00	3,350.00	3,328.00	3,287.00	-1.2%
25049500 212400 MED INS	20,036.28	21,860.00	21,860.00	15,789.00	14,572.00	-7.7%
25049500 212500 LIFE INS	186.00	186.00	186.00	186.00	186.00	.0%
25049500 212600 UNIFORMS	700.00	700.00	700.00	700.00	700.00	.0%
25049500 212602 SAFETY	.00	200.00	200.00	150.00	300.00	100.0%
25049500 212900 MEDICARE	1,549.05	1,629.00	1,629.00	1,619.00	1,744.00	7.7%
25049500 321500 MISC SUPP	128.01	500.00	500.00	200.00	500.00	150.0%
25049500 331200 R&M VEH	2,847.99	5,000.00	5,000.00	4,000.00	5,000.00	25.0%
25049500 331300 R&M EQUIP	2,556.06	15,000.00	14,500.00	12,000.00	15,000.00	25.0%
25049500 331302 R&M NL EQ	.00	500.00	500.00	500.00	500.00	.0%
25049500 331900 R&M W/S	1,906.25	2,000.00	27,035.00	27,035.00	3,000.00	-88.9%
25049500 331902 R&M CATCH	20,140.65	18,000.00	18,500.00	18,500.00	18,500.00	.0%
25049500 332000 MISC TOOLS	272.99	300.00	300.00	300.00	300.00	.0%
25049500 332100 SMALL EQ	5,385.30	8,000.00	8,000.00	7,000.00	8,000.00	14.3%
25049500 441000 REG PERM	1,962.00	2,000.00	2,000.00	2,000.00	2,000.00	.0%
25049500 441100 PROF SERV	32,387.47	55,000.00	55,000.00	40,000.00	55,000.00	37.5%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25049500 441104 RNDOM TEST	104.00	250.00	250.00	140.00	250.00	78.6%
25049500 448901 W/S UNCOLL	242.55	500.00	500.00	500.00	500.00	.0%
25049500 551300 OUT EQUIP	.00	.00	.00	.00	.00	.0%
TOTAL STORMWATER MAINT	215,854.90	262,245.00	287,280.00	260,385.00	265,583.00	2.0%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25060200 2001 EPA LOAN DS						
25060200 653100 DS PRINC	.00	195,092.69	195,092.69	195,092.69	198,482.39	1.7%
25060200 653200 DS INT	20,136.58	18,463.49	18,463.49	18,463.49	15,073.79	-18.4%
TOTAL 2001 EPA LOAN DS	20,136.58	213,556.18	213,556.18	213,556.18	213,556.18	.0%



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

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bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25060300 2000 EPA LOAN DS						
25060300 653100 DS PRINC	.00	2,083,817.30	2,083,817.30	2,083,817.30	2,175,662.05	4.4%
25060300 653200 DS INT	282,211.52	251,621.13	251,621.13	251,621.13	188,425.20	-25.1%
TOTAL 2000 EPA LOAN DS	282,211.52	2,335,438.43	2,335,438.43	2,335,438.43	2,364,087.25	1.2%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25060910 14NCSWR REFUNDING OF 2004						
25060910 653100 DS PRINC	.00	.00	.00	.00	.00	.0%
25060910 653200 DS INT	3,408.00	.00	.00	.00	.00	.0%
TOTAL 14NCSWR REFUNDING OF 2	3,408.00	.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: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25061000 WATER POLLUTION CONTROL						
25061000 111100 SALARIES	860,064.11	911,305.00	911,305.00	924,289.00	949,129.00	2.7%
25061000 111101 OVERTIME	2,099.15	16,280.00	16,280.00	6,152.00	16,882.00	174.4%
25061000 111102 CALL OUT	.00	2,326.00	2,326.00	968.00	2,412.00	149.2%
25061000 111105 LONGEVITY	18,220.00	18,980.00	18,980.00	19,660.00	20,020.00	1.8%
25061000 212100 OPERS	122,583.25	132,845.00	132,845.00	133,149.00	138,383.00	3.9%
25061000 212200 BWC	16,006.08	28,467.00	28,467.00	28,533.00	27,183.00	-4.7%
25061000 212400 MED INS	186,279.40	220,800.00	220,800.00	177,159.00	211,221.00	19.2%
25061000 212500 LIFE INS	1,423.36	1,488.00	1,488.00	1,488.00	1,488.00	.0%
25061000 212600 UNIFORMS	3,662.50	3,800.00	3,805.00	3,804.00	3,800.00	-.1%
25061000 212601 OUTERWEAR	.00	500.00	345.00	.00	500.00	.0%
25061000 212602 SAFETY	.00	500.00	650.00	638.00	500.00	-21.6%
25061000 212900 MEDICARE	11,187.57	13,846.00	13,846.00	13,877.00	14,420.00	3.9%
25061000 311100 OFF SUPP	505.70	900.00	900.00	700.00	900.00	28.6%
25061000 311101 CONT OFF	170.58	650.00	650.00	650.00	650.00	.0%
25061000 311102 PRINTING	91.40	400.00	400.00	400.00	400.00	.0%
25061000 321000 LAB SUPP	8,998.45	12,000.00	12,000.00	12,000.00	12,000.00	.0%
25061000 321100 CHEM SUPP	116.96	750.00	750.00	500.00	750.00	50.0%
25061000 321101 OP CHEMS	52,645.73	80,000.00	74,500.00	74,500.00	80,000.00	7.4%
25061000 321102 FIRST AID	71.98	200.00	200.00	200.00	200.00	.0%
25061000 321103 PROP CHEM	307.40	600.00	600.00	105.00	600.00	471.4%
25061000 321200 JAN SUPP	1,266.22	1,600.00	1,600.00	1,600.00	1,600.00	.0%





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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25061000	321201	JAN CHEMS	117.48	350.00	350.00	350.00	350.00	.0%
25061000	321202	JAN PAPER	169.58	1,000.00	1,000.00	1,000.00	1,000.00	.0%
25061000	321401	FUEL	16,774.57	25,000.00	25,000.00	17,000.00	27,500.00	61.8%
25061000	321402	OIL/OTHER	3,461.69	2,500.00	2,500.00	1,300.00	2,500.00	92.3%
25061000	321500	MISC SUPP	1,820.13	3,000.00	3,000.00	3,000.00	3,000.00	.0%
25061000	331100	R&M RADIO	1,470.72	1,194.00	1,194.00	1,194.00	1,194.00	.0%
25061000	331101	RAD/MARCS	1,020.00	1,800.00	2,820.00	2,820.00	1,800.00	-36.2%
25061000	331200	R&M VEH	7,686.34	17,000.00	9,500.00	9,500.00	17,000.00	78.9%
25061000	331300	R&M EQUIP	73,204.46	100,000.00	87,925.00	88,092.00	100,000.00	13.5%
25061000	331301	R&M OFF	799.51	1,000.00	1,000.00	1,000.00	1,000.00	.0%
25061000	331302	R&M NL EQ	985.23	3,000.00	4,000.00	4,000.00	3,000.00	-25.0%
25061000	331400	R&M B&G	1,575.15	5,000.00	5,100.00	5,000.00	5,000.00	.0%
25061000	331401	R&M SCAPE	.00	500.00	500.00	.00	500.00	.0%
25061000	331901	RM PUMP ST	41,467.50	30,000.00	88,841.85	88,841.00	80,000.00	-10.0%
25061000	332000	MISC TOOLS	1,437.42	2,000.00	2,000.00	2,000.00	2,000.00	.0%
25061000	332100	SMALL EQ	2,820.43	15,000.00	10,353.88	10,353.00	15,000.00	44.9%
25061000	332300	MERCURY	.00	1,000.00	1,000.00	.00	1,000.00	.0%
25061000	441000	REG PERM	21,542.56	21,550.00	21,550.00	21,550.00	21,550.00	.0%
25061000	441100	PROF SERV	11,877.40	50,000.00	52,319.00	52,319.00	50,000.00	-4.4%
25061000	441103	TRASH SERV	756.00	840.00	840.00	840.00	840.00	.0%
25061000	441104	RNDOM TEST	773.00	1,260.00	1,260.00	260.00	1,260.00	384.6%
25061000	441500	COMP SERV	14,438.00	16,753.00	16,753.00	16,753.00	20,984.00	25.3%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25061000	441700	SOFTWARE	.00	7,500.00	2,500.00	2,500.00	7,500.00	200.0%
25061000	442101	AEP (IN)	458,009.68	525,000.00	550,000.00	498,000.00	525,000.00	5.4%
25061000	442105	WTR/SWR-IN	3,662.52	5,000.00	5,000.00	5,000.00	5,000.00	.0%
25061000	442201	OUT AEP	52,305.36	55,000.00	55,000.00	59,000.00	60,000.00	1.7%
25061000	442204	OUT HWE	2,818.86	3,200.00	3,200.00	3,200.00	3,200.00	.0%
25061000	442205	OUT W/S	369.03	650.00	650.00	650.00	650.00	.0%
25061000	443101	CO PHONE	1,592.11	1,650.00	1,650.00	1,650.00	.00	-100.0%
25061000	443102	POSTAGE	91.75	450.00	450.00	350.00	450.00	28.6%
25061000	443103	EXPRS MAIL	68.79	250.00	250.00	100.00	250.00	150.0%
25061000	443104	CELLULAR	2,650.08	2,600.00	2,600.00	2,655.00	2,670.00	.6%
25061000	445100	ADVERTIS	.00	200.00	200.00	50.00	200.00	300.0%
25061000	446100	INS B & E	25,459.67	26,733.00	27,733.00	27,733.00	29,120.00	5.0%
25061000	446200	INS VEH	3,111.00	3,267.00	3,267.00	3,267.00	3,431.00	5.0%
25061000	447100	LEASE LAND	485.00	14,078.00	14,078.00	14,078.00	14,078.00	.0%
25061000	447200	LEASE EQUI	.00	3,500.00	3,500.00	500.00	3,500.00	600.0%
25061000	447201	PAGERS	136.89	150.00	217.00	217.00	150.00	-30.9%
25061000	448100	PER DEV	1,435.90	1,500.00	3,500.00	3,500.00	2,000.00	-42.9%
25061000	448101	REG FEES	1,470.00	1,500.00	1,500.00	1,500.00	1,500.00	.0%
25061000	448102	MEAL/ROOM	861.26	1,000.00	1,500.00	1,500.00	1,500.00	.0%
25061000	448600	REFUNDS	.00	500.00	11,141.64	11,142.00	.00	-100.0%
25061000	448901	W/S UNCOLL	1,994.56	3,000.00	3,000.00	3,000.00	3,000.00	.0%
25061000	551100	OUT LAND	.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: 2019 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25061000	551200	OUT BLDG	.00	.00	.00	.00	.00	.0%
25061000	551300	OUT EQUIP	65,863.00	.00	175,036.00	175,036.00	.00	.0%
25061000	551400	OUT IMPROV	.00	.00	6,530.40	6,531.00	.00	.0%
25061000	761400	OPXFER OUT	621,681.00	654,069.00	654,069.00	654,069.00	637,543.00	-2.5%
TOTAL WATER POLLUTION CONTRO			2,733,963.47	3,058,781.00	3,308,115.77	3,202,772.00	3,140,258.00	-2.0%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

WATER POLLUTION CONTROL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25061200 14 WPC BAR SCREEN DS						
25061200 653100 DS PRINC	.00	275,000.00	275,000.00	275,000.00	275,000.00	.0%
25061200 653200 DS INT	6,576.00	5,280.00	5,280.00	5,280.00	2,640.00	-50.0%
TOTAL 14 WPC BAR SCREEN DS	6,576.00	280,280.00	280,280.00	280,280.00	277,640.00	-.9%
TOTAL WATER POLLUTION CONTRO	4,089,101.67	7,172,973.61	7,449,846.78	7,213,445.61	7,406,201.43	2.7%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

PARKING FACILITIES FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25075000	PARKING ENFORCEMENT						
25075000	111100 SALARIES	57,123.27	53,272.00	53,272.00	50,335.00	55,875.00	11.0%
25075000	111103 RETIR SETT	5,287.45	.00	.00	.00	.00	.0%
25075000	111105 LONGEVITY	225.00	.00	.00	.00	.00	.0%
25075000	212100 OPERS	8,028.77	7,458.00	7,458.00	7,048.00	7,823.00	11.0%
25075000	212200 BWC	1,133.03	1,598.00	1,598.00	1,510.00	1,537.00	1.8%
25075000	212400 MED INS	10,125.98	19,460.00	19,460.00	11,497.00	15,811.00	37.5%
25075000	212500 LIFE INS	135.67	140.00	140.00	125.00	140.00	12.0%
25075000	212600 UNIFORMS	183.97	250.00	725.88	716.00	500.00	-30.2%
25075000	212601 OUTERWEAR	.00	.00	205.99	206.00	300.00	45.6%
25075000	212900 MEDICARE	888.83	772.00	772.00	717.00	810.00	13.0%
25075000	311101 CONT OFF	22.45	200.00	200.00	60.00	300.00	400.0%
25075000	311102 PRINTING	35.00	2,050.00	2,050.00	1,894.00	4,665.00	146.3%
25075000	321401 FUEL	634.20	1,224.00	1,224.00	1,077.00	1,253.00	16.3%
25075000	321500 MISC SUPP	.00	.00	.00	.00	550.00	.0%
25075000	321501 SUPP SPEC	52.60	90.00	90.00	53.00	200.00	277.4%
25075000	331100 R&M RADIO	88.32	89.00	89.00	89.00	89.00	.0%
25075000	331101 RAD/MARCS	120.00	240.00	360.00	360.00	240.00	-33.3%
25075000	331200 R&M VEH	1,380.96	1,500.00	1,318.00	799.00	2,500.00	212.9%
25075000	331300 R&M EQUIP	.00	300.00	300.00	.00	200.00	.0%
25075000	332000 MISC TOOLS	44.65	200.00	491.00	444.00	360.00	-18.9%
25075000	332100 SMALL EQ	245.00	919.00	628.00	627.00	3,760.00	499.7%



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

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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

PARKING FACILITIES FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25075000	441100	PROF SERV	.00	765.00	655.00	225.00	.00	.0%
25075000	441104	RNDOM TEST	.00	52.00	328.00	284.00	315.00	10.9%
25075000	441700	SOFTWARE	6,500.00	6,500.00	6,500.00	6,500.00	8,000.00	23.1%
25075000	442201	OUT AEP	401.53	468.00	578.00	529.00	529.00	.0%
25075000	443102	POSTAGE	171.60	267.00	307.00	307.00	317.00	3.3%
25075000	443104	CELLULAR	.00	.00	.00	.00	532.00	.0%
25075000	446100	INS B & E	13.52	15.00	15.00	15.00	16.00	6.7%
25075000	446200	INS VEH	164.00	173.00	355.00	355.00	373.00	5.1%
25075000	448500	TAX PAY	3,245.96	3,630.00	3,590.00	3,251.00	3,500.00	7.7%
25075000	448900	BAD DEBT	25.00	.00	.00	.00	.00	.0%
25075000	551300	OUT EQUIP	.00	.00	12,211.00	12,211.00	.00	.0%
25075000	761600	CIXFER OUT	.00	.00	17,789.00	17,789.00	.00	.0%
TOTAL PARKING ENFORCEMENT			96,276.76	101,632.00	132,709.87	119,023.00	110,495.00	-7.2%
TOTAL PARKING FACILITIES FUN			96,276.76	101,632.00	132,709.87	119,023.00	110,495.00	-7.2%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SWIMMING POOL FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
25076000 SWIMMING POOL						
25076000 321500 MISC SUPP	.00	500.00	425.00	425.00	500.00	17.6%
25076000 321501 SUPP SPEC	.00	200.00	200.00	200.00	200.00	.0%
25076000 331300 R&M EQUIP	3,145.17	7,500.00	4,371.28	3,000.00	7,500.00	150.0%
25076000 331400 R&M B&G	5,756.32	10,000.00	16,960.00	17,050.00	30,000.00	76.0%
25076000 332000 MISC TOOLS	335.48	600.00	675.00	500.00	600.00	20.0%
25076000 332100 SMALL EQ	5,162.34	5,500.00	1,500.00	1,300.00	5,000.00	284.6%
25076000 441000 REG PERM	1,326.25	1,500.00	1,500.00	1,195.00	1,500.00	25.5%
25076000 441100 PROF SERV	23,140.00	24,000.00	24,000.00	24,000.00	24,000.00	.0%
25076000 442101 AEP (IN)	4,551.58	6,400.00	6,400.00	4,800.00	5,000.00	4.2%
25076000 442102 COLUMB GAS	166.22	178.00	206.72	207.00	295.00	42.5%
25076000 443100 COMMUNIC	.00	.00	140.00	.00	140.00	.0%
25076000 443101 CO PHONE	197.78	203.00	211.80	203.00	.00	-100.0%
25076000 446100 INS B & E	393.89	475.00	475.00	429.00	475.00	10.7%
25076000 448500 TAX PAY	.00	18.00	18.00	.00	.00	.0%
25076000 448800 MISC	30,000.00	30,000.00	29,991.20	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	74,175.03	87,074.00	87,074.00	83,309.00	105,210.00	26.3%
TOTAL SWIMMING POOL FUND	74,175.03	87,074.00	87,074.00	83,309.00	105,210.00	26.3%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

CENTRAL STORES INTER SERV	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
26063000 INTERNAL SERV CENTRAL STORES						
26063000 311100 OFF SUPP	981.76	1,500.00	1,500.00	500.00	1,500.00	200.0%
26063000 311101 CONT OFF	11,784.16	15,000.00	15,000.00	12,500.00	15,000.00	20.0%
26063000 311102 PRINTING	1,620.00	4,200.00	4,200.00	2,000.00	4,200.00	110.0%
26063000 331301 R&M OFF	2,246.74	3,000.00	3,000.00	2,500.00	3,000.00	20.0%
26063000 443103 EXPRS MAIL	863.25	2,500.00	2,500.00	2,200.00	2,500.00	13.6%
26063000 448802 AWARDS	.00	.00	.00	.00	2,400.00	.0%
TOTAL INTERNAL SERV CENTRAL	17,495.91	26,200.00	26,200.00	19,700.00	28,600.00	45.2%
TOTAL CENTRAL STORES INTER S	17,495.91	26,200.00	26,200.00	19,700.00	28,600.00	45.2%





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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SELF INSURANCE FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
26066000 SELF INSURANCE						
26066000 441100 PROF SERV	20,350.00	18,000.00	16,174.00	18,000.00	18,000.00	.0%
26066000 446300 INS LIAB	98,575.00	105,000.00	105,926.00	102,623.00	110,000.00	7.2%
26066000 449000 CLAIMS	31,168.52	50,000.00	50,900.00	52,000.00	60,000.00	15.4%
TOTAL SELF INSURANCE	150,093.52	173,000.00	173,000.00	172,623.00	188,000.00	8.9%
TOTAL SELF INSURANCE FUND	150,093.52	173,000.00	173,000.00	172,623.00	188,000.00	8.9%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

CIT ADMINISTRATION FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
27047000 CIT ADMINISTRATION						
27047000 111100 SALARIES	170,260.75	178,458.00	178,458.00	177,377.00	248,200.00	39.9%
27047000 111101 OVERTIME	12.59	.00	.00	.00	.00	.0%
27047000 111105 LONGEVITY	2,340.00	2,340.00	2,340.00	2,340.00	2,340.00	.0%
27047000 111300 TEMP PTIME	490.00	840.00	840.00	718.00	840.00	17.0%
27047000 212100 OPERS	24,234.46	25,430.00	25,430.00	25,261.00	35,194.00	39.3%
27047000 212200 BWC	3,133.56	5,450.00	5,450.00	5,415.00	6,913.00	27.7%
27047000 212400 MED INS	25,733.46	27,780.00	27,780.00	23,689.00	62,488.00	163.8%
27047000 212500 LIFE INS	372.00	372.00	372.00	372.00	620.00	66.7%
27047000 212900 MEDICARE	2,445.81	2,634.00	2,634.00	2,528.00	3,645.00	44.2%
27047000 311100 OFF SUPP	940.11	1,052.00	1,148.00	1,148.00	1,272.00	10.8%
27047000 311101 CONT OFF	1,347.12	1,350.00	1,350.00	1,350.00	1,425.00	5.6%
27047000 311102 PRINTING	15,698.89	17,665.00	18,465.00	17,052.00	18,352.00	7.6%
27047000 321200 JAN SUPP	.00	35.00	35.00	35.00	35.00	.0%
27047000 321500 MISC SUPP	44.90	65.00	65.00	65.00	65.00	.0%
27047000 331301 R&M OFF	1,413.01	1,971.00	2,971.00	2,820.00	2,004.00	-28.9%
27047000 331400 R&M B&G	.00	.00	2,000.00	.00	.00	.0%
27047000 332000 MISC TOOLS	755.43	698.00	856.00	856.00	698.00	-18.5%
27047000 332100 SMALL EQ	501.97	4,700.00	2,700.00	4,066.00	26,899.00	561.6%
27047000 440900 CLERK SERV	30,688.46	24,748.00	11,318.23	11,319.00	10,854.00	-4.1%
27047000 440901 TEMP AGENC	71,402.02	93,634.00	93,634.00	90,040.00	63,837.00	-29.1%
27047000 441100 PROF SERV	11,191.47	15,655.00	15,255.00	9,415.00	10,698.00	13.6%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

CIT ADMINISTRATION FUND			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
27047000	441101	CLEAN SER	.00	.00	400.00	200.00	.00	.0%
27047000	441104	RNDOM TEST	.00	52.00	52.00	.00	575.00	.0%
27047000	441301	STATE DEDU	.00	.00	.00	.00	.00	.0%
27047000	441400	LEG/FIN SE	70,538.50	65,000.00	78,017.77	65,000.00	75,000.00	15.4%
27047000	441500	COMP SERV	12,907.00	13,695.00	13,695.00	13,695.00	17,204.00	25.6%
27047000	441700	SOFTWARE	4,991.25	12,000.00	10,650.00	3,561.00	8,900.00	149.9%
27047000	443101	CO PHONE	1,105.14	600.00	600.00	450.00	.00	-100.0%
27047000	443102	POSTAGE	19,565.01	27,885.00	27,885.00	23,428.00	27,614.00	17.9%
27047000	446400	INS SURETY	.00	1,007.00	1,007.00	1,007.00	.00	.0%
27047000	447200	LEASE EQUI	1,253.76	808.00	966.00	966.00	700.00	-27.5%
27047000	448100	PER DEV	315.00	360.00	360.00	315.00	360.00	14.3%
27047000	448101	REG FEES	394.00	800.00	650.00	250.00	900.00	260.0%
27047000	448102	MEAL/ROOM	1,008.15	2,179.00	1,879.00	913.00	2,191.00	140.0%
27047000	448600	REFUNDS	365,355.92	420,000.00	420,000.00	420,000.00	440,000.00	4.8%
27047000	449200	O/S EXP	.00	.00	.00	.00	.00	.0%
27047000	551300	OUT EQUIP	.00	.00	.00	.00	.00	.0%
27047000	761400	OPXFER OUT	17,846,500.00	18,931,520.00	18,931,520.00	19,599,828.00	19,662,380.00	.3%
27047000	761600	CIXFERS OU	.00	.00	.00	.00	.00	.0%
TOTAL CIT ADMINISTRATION			18,686,939.74	19,880,783.00	19,880,783.00	20,505,479.00	20,732,203.00	1.1%
TOTAL CIT ADMINISTRATION FUN			18,686,939.74	19,880,783.00	19,880,783.00	20,505,479.00	20,732,203.00	1.1%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

POLICE PENSION FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
27078000 POLICE PENSION						
27078000 441300 CO AUD DED	4,433.70	5,500.00	5,500.00	4,340.00	5,500.00	26.7%
27078000 761400 OPXFER OUT	248,283.47	230,000.00	230,000.00	252,733.00	230,000.00	-9.0%
TOTAL POLICE PENSION	252,717.17	235,500.00	235,500.00	257,073.00	235,500.00	-8.4%
TOTAL POLICE PENSION FUND	252,717.17	235,500.00	235,500.00	257,073.00	235,500.00	-8.4%



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CITY OF FINDLAY - LIVE DATABASE  
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PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

FIRE PENSION FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
27079000 FIRE PENSION						
27079000 441300 CO AUD DED	4,433.70	5,500.00	5,500.00	4,340.00	5,500.00	26.7%
27079000 761400 OPXFER OUT	248,283.47	230,000.00	230,000.00	252,733.00	230,000.00	-9.0%
TOTAL FIRE PENSION	252,717.17	235,500.00	235,500.00	257,073.00	235,500.00	-8.4%
TOTAL FIRE PENSION FUND	252,717.17	235,500.00	235,500.00	257,073.00	235,500.00	-8.4%



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

P 142  
bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

CEMETERY TRUST FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
27086000 CEMETERY TRUST						
27086000 761400 OPXFER OUT	14,162.88	11,000.00	11,000.00	26,100.00	30,000.00	14.9%
TOTAL CEMETERY TRUST	14,162.88	11,000.00	11,000.00	26,100.00	30,000.00	14.9%
TOTAL CEMETERY TRUST FUND	14,162.88	11,000.00	11,000.00	26,100.00	30,000.00	14.9%



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9761gsam

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

P 143  
bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

PRIVATE TRUST FUND	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
27087000 PRIVATE TRUSTS						
27087000 761400 OPXFER OUT	1,635.00	2,500.00	2,500.00	2,500.00	2,500.00	.0%
TOTAL PRIVATE TRUSTS	1,635.00	2,500.00	2,500.00	2,500.00	2,500.00	.0%
TOTAL PRIVATE TRUST FUND	1,635.00	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

P 144  
bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

PAVEMENT SPECIAL ASSESSMENTS	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
28010000 PAVEMENTS SPECIAL ASSESSMENTS						
28010000 653100 DS PRINC	.00	.00	.00	.00	.00	.0%
28010000 653200 DS INT	.00	.00	.00	.00	.00	.0%
28010000 761400 OPXFER OUT	.00	.00	.00	1,965.56	.00	.0%
TOTAL PAVEMENTS SPECIAL ASSE	.00	.00	.00	1,965.56	.00	-100.0%
TOTAL PAVEMENT SPECIAL ASSES	.00	.00	.00	1,965.56	.00	-100.0%





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

P 145  
bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

SIDEWALK SPECIAL ASSESSMENTS	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
28020000 SIDEWALKS SPECIAL ASSESSMENTS						
28020000 653100 DS PRINC	.00	.00	.00	.00	.00	.0%
28020000 653200 DS INT	.00	.00	.00	.00	.00	.0%
28020000 761400 OPXFER OUT	880.69	.00	.00	1.18	.00	.0%
TOTAL SIDEWALKS SPECIAL ASSE	880.69	.00	.00	1.18	.00	-100.0%
TOTAL SIDEWALK SPECIAL ASSES	880.69	.00	.00	1.18	.00	-100.0%



12/03/2018 13:00  
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CITY OF FINDLAY - LIVE DATABASE  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 146  
bgnyrpts

PROJECTION: 20191 2019 OPERATING BUDGET - 2 YEAR

FOR PERIOD 13

ACCOUNTS FOR:

STORM SEWER SPEC ASSESS	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 PROJECTION	2019 COUNCIL	PCT CHANGE
28030000 STORM SPECIAL ASSESSMENTS						
28030000 653100 DS PRINC	.00	20,000.00	20,000.00	20,000.00	20,000.00	.0%
28030000 653200 DS INT	3,403.80	2,873.70	2,873.70	2,873.70	2,315.70	-19.4%
TOTAL STORM SPECIAL ASSESSME	3,403.80	22,873.70	22,873.70	22,873.70	22,315.70	-2.4%
TOTAL STORM SEWER SPEC ASSES	3,403.80	22,873.70	22,873.70	22,873.70	22,315.70	-2.4%
GRAND TOTAL	62,769,131.90	70,233,851.19	73,783,505.28	71,546,564.71	74,468,823.35	4.1%

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

City of Findlay 2019 Permanent Budget Presentation Package

STRUCTURE & PROCESS

FINANCIAL SUMMARIES

CAPITAL & DEBT

REVENUES

EXPENSES

**STRATEGIC PLANNING**

## STRATEGIC & LONG TERM PLANNING

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

*- Government Finance Officers Association February 2009*

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

*- Government Finance Officers Association July 2015*

### PLANNING COMMUNITY REFERENCES

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

### PLANNING COMPONENTS FOR CONSIDERATION

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

**Adopted Proposal to the Findlay City Council**

Addition of Strategic Planning Committee

August 1, 2017

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

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

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

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

**Annual Timeline:**

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

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

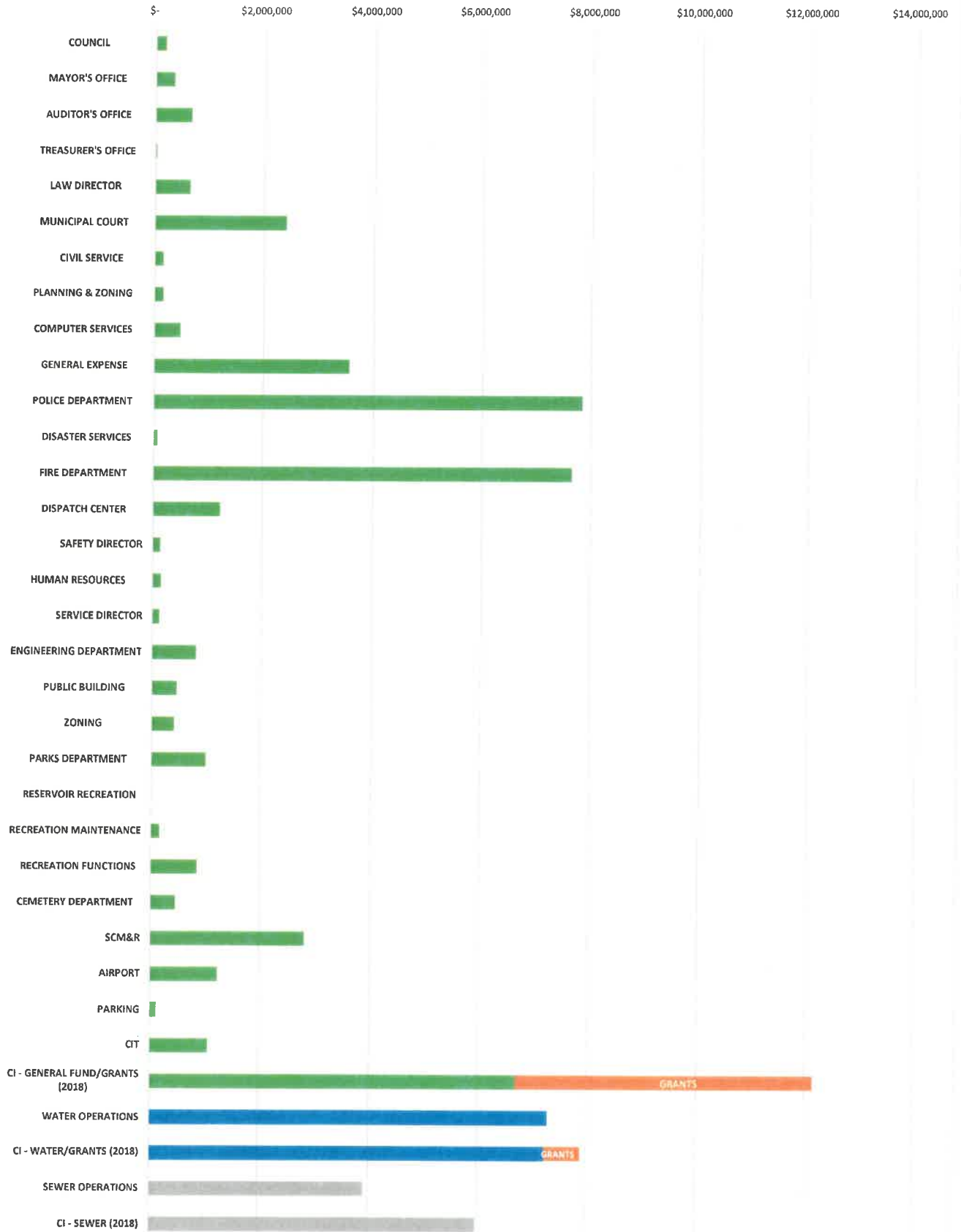
## **Mayor's Department Proposals including – Financial Vision, People Investments, Operations and Services**

### **Charts follow for:**

#### **2019 Department Budget Proposals**

**Administration**  
**Airport**  
**City Income Tax**  
**Engineering**  
**Police Department**  
**Fire Department**  
**Water Pollution**  
**Water Department**  
**Public Works**  
**Recreation Functions**  
**Computer Services**  
**Zoning Department**

## 2019 Department Budget Proposals



## COMPUTER SERVICES

Manager Brent Schroeder

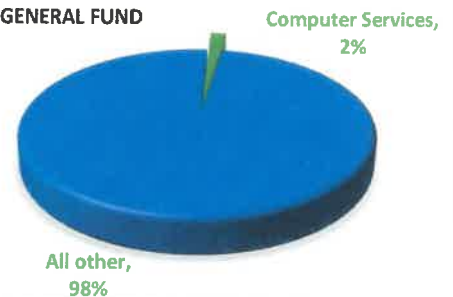
FINANCIAL VISION

BUDGET	2016 actual	2017 actual	2018 projection	Original 2018 request	2019 request	\$ change from 2018 request to 2019 request	% change from 2018 request to 2019 request
Personal Services	\$ 171,041	\$ 203,372	\$ 227,987	\$ 231,950	\$ 254,106	\$ 22,156	9.55%
Other	\$ 77,384	\$ 97,672	\$ 155,854	\$ 149,180	\$ 224,896	\$ 75,716	50.75%

### BUDGET HIGHLIGHTS

- An employee in Computer Services will be promoted to Network Administrator from current Help Desk position
- The City will maintain both a primary, and backup ISP for internet and phone service
- All physical and virtual Windows servers will be upgraded to MS Server 2019, to maintain compatibility with new PD CAD system
- 2.25% wage increase

% OF GENERAL FUND



STAFFING LEVEL	2015	2016	2017	2018	2019
Total FT/PT	2	2/1	3	3/1	3/1

OPERATIONS AND

### 2018 CAPITAL IMPROVEMENT HIGHLIGHTS

- City fiber optic network in place and fully operational. Every City office has a minimum 10Gbps connection to the Municipal building
- VoIP phone system active across all City departments, providing increased service, and significant savings for the City
- Local Disaster Recovery site being built out, and DR Plan being updated to allow full server / network functionality without use of Municipal building

### 2018 ACHIEVEMENTS

- Fiber optic network fully implemented, and functional (saving approximately \$400,000 per year)
- VoIP phone system fully implemented
- All City phone numbers have been ported from AT&T, and accounts discontinued
- All City fax machines have been migrated to the VoIP system
- Several major changes & enhancements to the in-house NEAT/Zoning program
- Major data migration/optimization completed, with zero down-time
- Core routing switch migrated with zero down-time

### 2019 OBJECTIVES

- Migrate Windows servers to latest version "Server 2019"
- Continue upgrading endpoints to Windows 10 pro
- Fully implement local DR site at the Cube, with "Near Real-Time" data replication
- Rewrite DR plan utilizing new DR site
- Bring in backup secondary ISP for internet, and phone usage
- Complete redundant portion of fiber loop, allowing self-healing traffic in multiple directions
- Implement backup wireless connections to remote offices in case of complete fiber failure



**ZONING DEPARTMENT**

Supervisor Todd Richard

FINANCIAL VISION

BUDGET	2016 actual	2017 actual	2018 projection	Original 2018 request	2019 request	\$ change from 2018 request to 2019 request	% change from 2018 request to 2019 request
Personal Services	\$ 102,930	\$ 211,719	\$ 259,138	\$ 255,864	\$ 332,504	\$ 76,640	29.95%
Other	\$ 12,824	\$ 16,329	\$ 38,907	\$ 24,913	\$ 78,208	\$ 53,295	213.92%

**BUDGET HIGHLIGHTS**

- Additional employee in Zoning for full year in 2019 - 3 employees with Todd Richard retiring
- 2.25% wage increase
- N.E.A.T. program integrated into Zoning - increased costs for mowing, demos, etc.

% OF GENERAL FUND



STAFFING LEVEL	2015	2016	2017	2018	2019
Total FT	1	1	3	3	3*

\*there will be some overlap for a period with 4 employees

OPERATIONS AND

**2018 CAPITAL IMPROVEMENT HIGHLIGHTS**

- N/A

**2018 ACHIEVEMENTS**

- 476 permits closed (as of 11/08/18)
- 1 new Certified Floodplain Manager in Zoning (4 total CFMs between zoning and engineering)
- Proctored a Certified Floodplain Manager (CFM) exam
- 78 "Work without permits" discovered (as of 11/08/18)- average is approximately 20 per year
- Minor zoning code update
- Absorbed N.E.A.T. into Zoning
- Minor update on General Offenses for grass and junk vehicles.

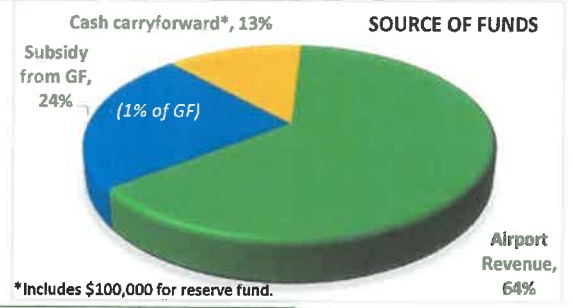
**2019 OBJECTIVES**

- Certify 1 additional CFM in Zoning
- Minor zoning code update
- Smooth transition to new supervisor
- Modernization of in-house Zoning Enforcement (record keeping/tracking) on iPads
- Continue improving KPIs
- Improve the process of N.E.A.T. utilizing digital capabilities
- Train new employee
- Improve record keeping consistency
- Accessibility to digital records throughout all departments

FINANCIAL DIVISION

BUDGET	2016 actual	2017 actual	2018 projection	Original 2018 request	2019 request	\$ change from 2018 request to 2019 request	% change from 2018 request to 2019 request
Personal Services	\$ 320,856	\$ 336,833	\$ 363,303	\$ 370,508	\$ 398,292	\$ 27,784	7.50%
Other	\$ 573,680	\$ 568,111	\$ 767,449	\$ 740,690	\$ 842,052	\$ 101,362	13.68%

- BUDGET HIGHLIGHTS**
- Barbara Rodrigues continues to be a shared administrative resource with the Cemetery Department.
  - 2.25% wage increase
  - Average cost of jet fuel expected to increase from 2018 levels.



STAFFING LEVEL	2015	2016	2017	2018	2019
Full/Part-time	4/1	4/1	4/1	4/1	4/1

OPERATIONS AND

- 2018 CAPITAL IMPROVEMENT HIGHLIGHTS**
- The Gray St. drainage improvement project has begun (November 2018) and will conclude before the end of calendar year 2018.

- 2018 ACHIEVEMENTS**
- Replaced and installed new lighting on the north end of the main aircraft ramp. Lighting improvement addresses security concerns and aids in visibility during night time operations.
  - Top sealed asphalt & restriped around A&B hangar rows.
  - Repaired sections of terminal building roof due to leaks during heavy rains.
  - Ordered new Jet Fuel truck, to be put into service early 2019.

- 2019 OBJECTIVES**
- Replace 60-inch Gravelly Mower with new unit.
  - Top seal sections of the north ramp.
  - Host 2019 Air Expo with the addition of a car show to compliment event programming.
  - FY19 ODOT Airport Grant: Replace/relocation of windsock and airport beacon.
  - FY19 FAA Grant: Runway 7/25 Rehab- Crack Seal Design/Construction; Rehabilitate Taxiway A (A4-A6).

**CITY INCOME TAX**  
Administrator: Andrew Thomas

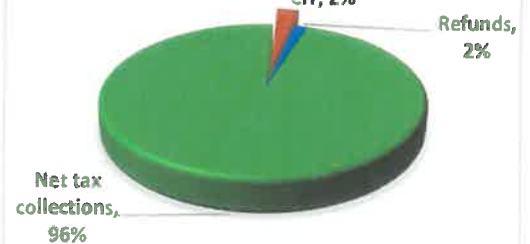
FINANCIAL DIVISION

BUDGET	2016 actual	2017 actual	2018 projection	Original 2018 request	2019 request	\$ change from 2018 request to 2019 request	% change from 2018 request to 2019 request
Personal Services	\$ 147,484	\$ 229,023	\$ 237,700	\$ 243,304	\$ 360,240	\$ 116,936	48.06%
Other	\$ 725,054	\$ 610,819	\$ 667,951	\$ 705,959	\$ 709,583	\$ 3,624	0.51%

**BUDGET HIGHLIGHTS**

- 2.25% wage increase
- Temp agency staff may be replaced with new city staff.
- Foyer furniture and office furniture to offer "desks" to patrons and optimize use of space in the offices
- Add drop box in vestibule

CIT - % OF COLLECTIONS



STAFFING LEVEL	2015	2016	2017	2018	2019
City Full-Time	2	4	4	4	6
FT/PT Agencies	6-7	4-5	4-5	4-5	1-3

OPERATIONS AND

**2018 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Not applicable

**2018 ACHIEVEMENTS**

- Past-due collections are \$207,000 ahead of 2017; 41.5 percent
- Wage garnishment export process fully complete; significantly reduces and/or eliminates keystrokes of a labor-intensive, multi-step process
- Maintained compliance of Ohio House Bill 49 pending "opt-in" program with Ohio Department of Taxation
- Ohio House Bill 5 "assessment" certified mail process running smoothly and routinely

**2019 OBJECTIVES**

- Successfully implement Carey village income tax
- Costs associated with staffing to add Carey will be covered by fees related to Carey
- Continue software development
- Continue progress in bringing non-filed accounts to legitimate conclusions
- Continue diligent pursuit of past-due collections

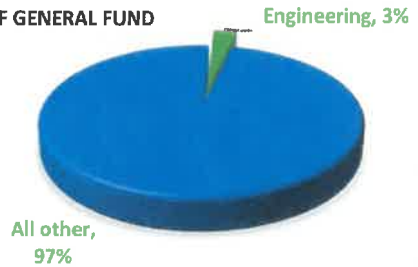
FINANCIAL DIVISION

BUDGET	2016 actual	2017 actual	2018 projection	Original 2018 request	2019 request	\$ change from 2018 request to 2019 request	% change from 2018 request to 2019 request
Personal Services	\$ 555,678	\$ 531,623	\$ 527,851	\$ 599,636	\$ 634,986	\$ 35,350	5.90%
Other	\$ 109,205	\$ 96,089	\$ 169,372	\$ 171,625	\$ 173,677	\$ 2,052	1.20%

**BUDGET HIGHLIGHTS**

- Part-time collaboration of shared administrative staff with Civil Service is working well and will be continued.
- 2.25% wage increase
- Proposed Engineering Project Manager added to staff.

**% OF GENERAL FUND**



STAFFING LEVEL	2015	2016	2017	2018	2019
Total FT	7	7	7	6	7

OPERATIONS AND

**2018 CAPITAL IMPROVEMENT HIGHLIGHTS**

- GIS Software Updated
- Sewer Televising Program Started
- Fishlock Avenue waterline replacement, curb replacement and road resurfacing
- Park Street Rehabilitation
- Received \$3.05 Million in Grants for projects

**2018 ACHIEVEMENTS**

- Capital project implementation and oversight
- Improved inspection reporting and documentation
- GIS software updated
- Compared GIS data to industry standards and started adding additional information that was missing
- Sewer televising program started
- Water distribution system assessment completed

**2019 OBJECTIVES**

- Capital project implementation and oversight
- Continue updating data in GIS so that the City is following industry standards
- Get GIS data to a point where it can be used in the field by other departments
- Continue working on GIS so data can be shared with and used by the public
- Continue with sewer televising program
- Begin discussions on implementation of a sidewalk program to improve the condition of sidewalks citywide

**Divisions:** Police Department  
Communications  
Special Services

**POLICE DEPARTMENT**  
Chief John Dunbar

FINANCIAL DIVISION

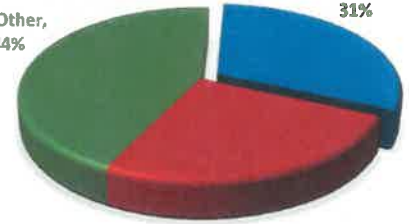
BUDGET		2016 actual	2017 actual	2018 projection	Original 2018 request	2019 request	\$ change from 2018 request to 2019 request	% change from 2018 request to 2019 request
PD	Personal Services	\$ 5,953,991	\$ 6,271,040	\$ 6,752,777	\$ 6,813,298	\$ 7,103,653	\$ 290,355	4.26%
	Other	\$ 401,999	\$ 476,393	\$ 543,238	\$ 592,794	\$ 736,485	\$ 143,691	24.24%
Dispatch	Personal Services	\$ 786,355	\$ 876,493	\$ 878,583	\$ 906,031	\$ 1,002,573	\$ 96,542	10.66%
	Other	\$ 126,619	\$ 131,561	\$ 289,352	\$ 279,879	\$ 229,181	\$ (50,698)	-18.11%
Parking	Personal Services	\$ 79,148	\$ 83,132	\$ 72,154	\$ 82,950	\$ 82,796	\$ (154)	-0.19%
	Other	\$ 11,414	\$ 13,145	\$ 16,869	\$ 18,682	\$ 27,699	\$ 9,017	48.27%
Disaster Services	Other	\$ 49,344	\$ 44,643	\$ 47,135	\$ 51,705	\$ 63,841	\$ 12,136	23.47%

**BUDGET HIGHLIGHTS**

- Contractual 2.25% wage increases
- Equipment to issue parking tickets is failing and needs replaced
- Tornado sirens need new batteries and chargers

**SAFETY EXPENSE BUDGET**

All Other, 44%



STAFFING	2015	2016	2017	2018	2019
Police Dept.	62	62	65	65	65
Dispatch	11	11	11	11	11
Parking	1	1	1	1	1

OPERATIONAL DIVISIONS AND

**2018 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Drone utilization
- Mobile surveillance camera trailer utilization
- SUVs for Patrol fleet

**2018 ACHIEVEMENTS**

- Continued the move towards tablets in the cruisers
- Began the implementation of a new Computer Aided Dispatch and Records Management System
- Obtained re-certification by the Ohio Collaborative Community-Police Advisory Board
- Continued use of the Quick Response Team in collaboration with local agencies to combat opioid addiction
- Continuation of school walk-throughs to have a visible presence and build relationships

**2019 OBJECTIVES**

- Continue the upgrade to the radio system to utilize the VHS capability as a backup communication system
- Further the implementation of a new Computer Aided Dispatch and Record Management System
- Complete the move to SUVs in place of sedans in the Patrol Division fleet
- Increase the professional training for members of the Police Department
- Obtain re-certification as a CALEA Accredited Agency

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

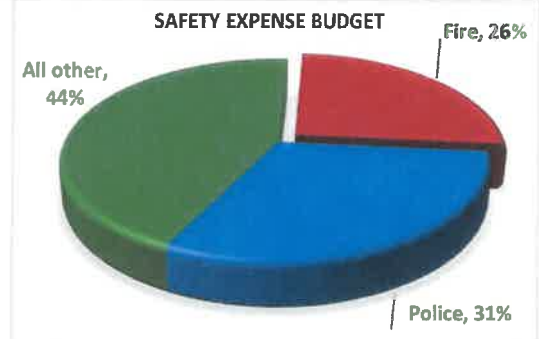
**FIRE DEPARTMENT**  
 Chief Josh Eberle

FINANCIAL DIVISION

BUDGET	2016 actual	2017 actual	2018 projection	Original 2018 request	2019 request	\$ change from 2018 request to 2019 request	% change from 2018 request to 2019 request
Personal Services	\$ 6,379,813	\$ 6,630,370	\$ 6,953,322	\$ 7,258,597	\$ 7,250,571	\$ (8,026)	-0.11%
Other	\$ 342,323	\$ 334,641	\$ 405,160	\$ 410,058	\$ 406,799	\$ (3,259)	-0.79%

**BUDGET HIGHLIGHTS**

- Replace 3 known retirements with 3 new firefighters to start in January 2019.
- Budgeted to fill the current Assistant Chief vacancy.
- Decreased budget request for overtime in anticipation of hiring replacement firefighters ahead of known retirements.
- Decreased budget request for Vehicle R&M due to new fire engine purchase and increased repair efficiency.
- Anticipated 2.25% contractual wage increase



STAFFING LEVEL	2015	2016	2017	2018	2019
Total FT	60	63	63	64	65

OPERATIONS AND

**2018 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Purchased a new fire engine to replace outdated 1997 model; placed in service in October of 2018.
- Installed two exhaust-removal systems, one each in Fire Station 2 & 3.
- Invested in Fire Station 3 with complete washing & painting of the apparatus bay.
- Replaced entire inventory of SCBA, air masks, air cylinders, and testing equipment (AFG grant funding + local match).
- Replaced two Fire Prevention vehicles--2007 Ford Escapes--with a 2018 GMC Canyon pickup truck & a 2018 GMC Terrain SUV.

**2018 ACHIEVEMENTS**

- Hired 5 firefighters in 2018 to fill vacancies.
- Received AFG grant funding to install exhaust-removal systems in Fire Stations 1 & 4.
- Implemented new mechanic/maintenance program where 3 firefighters received certification as Emergency Vehicle Technicians to replace one part-time mechanic. This has greatly improved our efficiency on vehicle, equipment & tool repair.
- Purchased department-owned mechanic tools to facilitate in-house mechanic/maintenance program.
- 2 Fire Captains received industrial fire training in Texas.
- Sent 3 firefighters to advanced pump operation & hydraulics school.
- Replaced apparatus bay lighting at Station 3 & 4 with high-efficiency LED lighting.
- Replaced HVAC units at Station 4 with high-efficient units and installed a new HVAC unit at Station 3.

**2019 OBJECTIVES**

- Install exhaust removal systems in the remaining fire stations (to be completed early 2019).
- Fill the current Assistant Fire Chief vacancy.
- Hire 3 new firefighters in January to fill known retirements that will occur in first half of 2019.
- Train two additional officers as Life Safety Inspectors.
- Improve repair order process & tracking for department inventory, apparatus & facilities.
- Fully implement Tyler Public Safety Records Management System along with Findlay PD RMS and Dispatch CAD systems.
- Purchase new Battalion Chief Command Vehicle Unit 22 (Ford crew-cab F250 w/cap).
- Send six member of the Technical Rescue Team to swift-water certification training (South Bend, IN).
- Promote various employees to fill officer vacancies as needed.

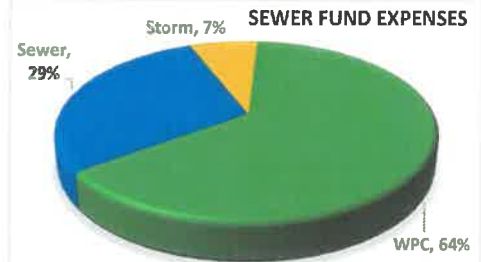
**Divisions:** Water Pollution Control  
Sewer Maintenance  
Storm Water

**WATER POLLUTION**  
Superintendent Dave Beach

FINANCIAL DIVISION	BUDGET		2016 actual	2017 actual	2018 projection	Original 2018 request	2019 request	\$ change from 2018 request to 2019 request	% change from 2018 request to 2019 request	
	WPC	Personal Services	\$	1,130,274	\$ 1,221,525	\$ 1,309,717	\$ 1,351,137	\$ 1,385,938	\$ 34,801	2.58%
		Other	\$	832,988	\$ 824,894	\$ 1,057,419	\$ 1,053,575	\$ 1,116,777	\$ 63,202	6.00%
	Sewer Maintenance	Personal Services	\$	686,441	\$ 708,591	\$ 747,374	\$ 839,133	\$ 935,377	\$ 96,244	11.47%
		Other	\$	91,522	\$ 85,356	\$ 173,640	\$ 183,540	\$ 209,700	\$ 26,160	14.25%
	Storm Water	Personal Services	\$	138,223	\$ 147,922	\$ 148,210	\$ 155,195	\$ 157,033	\$ 1,838	1.18%
		Other	\$	63,123	\$ 66,721	\$ 112,175	\$ 107,050	\$ 108,550	\$ 1,500	1.40%

**BUDGET HIGHLIGHTS**

- 2.25% wage increase



STAFFING	2015	2016	2017	2018	2019
WPC	16	16	16	16	16
Sewer Maintenance	10	10	10	10	10
Storm Water	2	2	2	2	2

**2018 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Areas B-4 & B-6 sewer separation
- East St. & Front St. CSO elimination
- CR 300 drainage improvements
- WPC UV upgrade (Design)
- Annual sewer & manhole lining
- Paved sewer maintenance parking lot

**2018 ACHIEVEMENTS**

- Blanchard St. storm sewer replacement
- Gray St. storm sewer
- WPC maintenance vehicle lift & floor drain replacement
- Bright Rd. Pump St. #3 pump rebuild
- Influent Pump St. #1 VFD replacement
- Individual pump station upgrades

**2019 OBJECTIVES**

- WPC Plant UV system upgrade
- Clarifier #1&#2 rehab
- Annual sewer lining & manhole lining
- LTCP evaluation study
- Phosphorus Optimization Evaluation Plan

**Divisions:** Reservoir  
Treatment  
Distribution  
Utility Billing

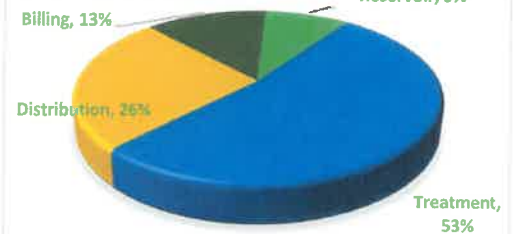
**WATER DEPARTMENT**  
Superintendent Jason Phillips

FINANCIAL DIVISION	BUDGET		2016 actual	2017 actual	2018 projection	Original 2018 request	2019 request	\$ change from 2018 request to 2019 request	% change from 2018 request to 2019 request	
	Supply Reservoir	Personal Services	\$	79,062	84,490	89,198	100,122	123,870	23,748	23.72%
		Other	\$	207,311	275,462	390,705	416,499	523,923	107,424	25.79%
	Water Treatment	Personal Services	\$	997,925	1,107,774	1,146,135	1,194,231	1,319,818	125,587	10.52%
		Other	\$	928,159	947,960	1,239,478	1,268,027	2,510,524	1,242,497	97.99%
	Water Distribution	Personal Services	\$	906,707	1,019,847	1,049,344	1,130,203	1,208,692	78,489	6.94%
		Other	\$	402,806	432,379	647,744	546,608	659,891	113,283	20.72%
	Utility Billing	Personal Services	\$	577,449	632,083	711,718	755,417	695,457	(59,960)	-7.94%
		Other	\$	137,043	171,375	225,728	225,109	244,205	19,096	8.48%

**BUDGET HIGHLIGHTS**

- Lime hauling and cleaning up spent lime beds
- Additional chemical for algae control
- Additional chemicals for taste and odor
- Rip rap at the reservoir
- Fire hydrant painting
- Proposed 2.25% wage increase

**WATER FUND EXPENSES**



STAFFING	2015	2016	2017	2018	2019
Reservoir	1	1	1	1	1
Water Treatment	13	14	14	15	15
Water Distribution	13	14	14	14	15
Utility Billing	10	9	9	9	9

**2018 CAPITAL IMPROVEMENT HIGHLIGHTS**

- WD - Purchased hydro excavator, pug hug for hydrant cleaning, and 12 ton trailer
- WT - New hypochlorite tanks
- SR - New slope mower

**2018 ACHIEVEMENTS**

- Replaced silo piping
- New discharge screens on Reservoir #1
- Replaced concrete by solids contact units
- Selected Meter Replacement team
- Continued to replace lead service lines and update service line information
- Replaced waterlines in troubled areas
- Purchased microscope for in-house algae study
- Engineered second sodium permanganate feed line
- Assessment completed on distribution system

**2019 OBJECTIVES**

- Piping repair in 1965 filter gallery building
- Upgrade to new stationary data sonde at reservoir to provide real-time data
- Utilize drone to better treat reservoir for algae
- Continue painting fire hydrants
- Continue waterline replacement
- Complete overflow and rehab work at reservoir
- Replace roof over two sections of Water Treatment
- Rate study update
- Master Plan for the Water Treatment plant

OPERATIONAL AND



**Divisions:** Streets  
Signs  
Parks  
Cemetery

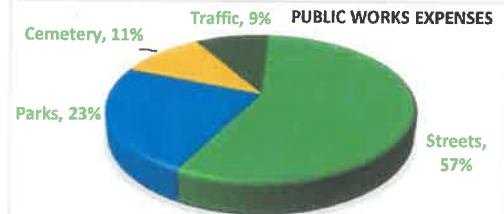
Traffic  
Pool  
Recreation

**PUBLIC WORKS**  
Superintendent Matt Stoffel

FINANCIAL DIVISION	BUDGET		2016 actual	2017 actual	2018 projection	Original 2018 request	2019 request	\$ change from 2018 request to 2019 request	% change from 2018 request to 2019 request
	SCM&R - Streets	Personal Services		\$ 1,703,841	\$ 1,889,149	\$ 1,999,033	\$ 2,003,482	\$ 1,662,494	\$ (340,988)
	Other		\$ 538,185	\$ 472,182	\$ 652,443	\$ 682,034	\$ 762,589	\$ 80,555	11.81%
Parks	Personal Services		\$ 361,932	\$ 417,287	\$ 437,072	\$ 437,732	\$ 771,954	\$ 334,222	76.35%
	Other		\$ 158,212	\$ 114,092	\$ 257,999	\$ 340,605	\$ 230,049	\$ (110,556)	-32.46%
Cemetery	Personal Services		\$ 218,289	\$ 252,943	\$ 275,636	\$ 259,888	\$ 333,876	\$ 73,988	28.47%
	Other		\$ 73,910	\$ 61,793	\$ 110,585	\$ 140,092	\$ 120,771	\$ (19,321)	-13.79%
SCM&R - Traffic	Personal Services		\$ 145,254	\$ 149,796	\$ 186,963	\$ 188,167	\$ 264,301	\$ 76,134	40.46%
	Other		\$ 102,940	\$ 105,238	\$ 122,736	\$ 124,871	\$ 132,625	\$ 7,754	6.21%

**BUDGET HIGHLIGHTS**

- Salt prices higher for 2019
- Moving employees from SCM&R - Streets to Parks
- 2.25% wage increase
- Mid-year (2018) hire in Traffic



STAFFING	2015	2016	2017	2018	2019
SCM&R - Streets	23	24	24	24	21
Parks	4	5	5	6	8
Cemetery	2.5	2.5	2.5	2.5	3.5
SCM&R - Traffic	2	2	2	3	3

**2018 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Finished the Riverside Park lights
- Pickleball court construction

**2018 ACHIEVEMENTS**

- \$500,000 Street capital
- Manley building repairs
- Upgrades: traffic signals, signs, equipment, recreation, cemetery
- Concrete work for FFD
- Significant support for public events: Halloween Parade, Oktober Fest, Balloon Fest, 4th of July, etc.
- Leaf pickup & Green Waste Site management
- Pool maintenance
- Alley maintenance
- Tree removals & replacements
- Completed pickleball courts
- Projects for other city departments
- Worked with Sewer and Water Department on adjusting existing structures. 123 manholes were adjusted and 21 water valves were adjusted. Cost savings of over \$110,000 compared to the work being contracted out.

**2019 OBJECTIVES**

- \$500,000 Street capital
- New salt barn
- Ongoing maintenance & upgrades: parks and ballfields, cemetery, pool, alleys
- Department collaboration
- Hancock Park Grant
- Work with YMCA on pool upgrades
- Collaborate with Engineering on pavement management
- Skate Park/location maintenance
- Pavement - Emory, Swale and rec center
- New park shelters - Swale and Ede

OPERATIONALS AND

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

**RECREATION FUNCTIONS**

Lisa Mansfield

FINANCIAL DIVISION

BUDGET	2016 actual	2017 actual	2018 projection	Original 2018 request	2019 request	\$ change from 2018 request to 2019 request	% change from 2018 request to 2019 request
Personal Services	\$ 329,617	\$ 360,796	\$ 461,972	\$ 452,610	\$ 485,392	\$ 32,782	7.24%
Other	\$ 354,942	\$ 335,992	\$ 384,020	\$ 377,943	\$ 367,627	\$ (10,316)	-2.73%

**BUDGET HIGHLIGHTS**

- Continue off site tournament maintenance at Swale and Emory Adams parks
- 2.25% wage increase

% OF GENERAL FUND



STAFFING LEVEL	2015	2016	2017	2018	2019
Recreation FT	3.5	4.5	4.5	5.5	5.5
Seasonal/PT	22	20	20	22	22

OPERATIONS AND

**2018 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Installed permanent rubber flooring in part of the arena and restrooms
- Purchased new Kubota utility cart for field maintenance
- Phase 2 - electrical installation to building at football field
- Purchased storage sheds

**2018 ACHIEVEMENTS**

- Hosted the inaugural National Miracle League All-Star Game & Celebration
- Miracle Park playground expansion
- Provided activities for the summer School Lunch Program at Glenwood School
- Keep Active...Keep Healthy program is in 2nd year - took advantage of our city parks and hosted several activities
- Updated scheduling software to a web based system that offers searchable real-time calendars

**2019 OBJECTIVES**

- Research options to expand Keep Active...Keep Healthy program
- Work with Obesity/Diabetes taskforce to help reduce the obesity epidemic in the area by coordinating efforts
- Develop additional recreation programs - take advantage of underutilized parks and facilities
- Install additional netting for safety on the Diamonds to reduce risk of injury from foul balls
- Continue retention of existing tournaments
- Complete football field electrical project
- Begin phased project for parking lot paving
- Implementation of Point of Sale system

**ADMINISTRATION**

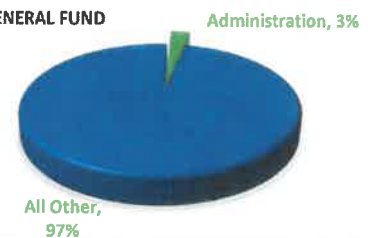
Mayor: Lydia Mihalik  
 Safety Director: Paul Schmelzer  
 Service Director: Brian Thomas  
 Human Resources: Don Essex

FINANCIAL VISION	BUDGET		2016 actual	2017 actual	2018 projection	Original 2018 request	2019 request	\$ change from 2018 request to 2019 request	% change from 2018 request to 2019 request	
	Mayors Office	Personal Services	\$	187,589	\$ 236,834	\$ 252,861	\$ 258,075	\$ 267,225	\$ 9,150	3.55%
		Other	\$	49,474	\$ 49,093	\$ 64,726	\$ 65,465	\$ 72,300	\$ 6,835	10.44%
	Safety (previously Service-Safety)	Personal Services	\$	184,480	\$ 64,713	\$ 99,243	\$ 115,329	\$ 101,917	\$ (13,412)	-11.63%
		Other	\$	33,152	\$ 3,131	\$ 14,330	\$ 34,268	\$ 34,063	\$ (205)	-0.60%
	Service	Personal Services			\$ 117,733	\$ 66,140	\$ 66,345	\$ 69,458	\$ 3,113	4.69%
		Other			\$ 39,495	\$ 42,179	\$ 47,991	\$ 60,022	\$ 12,031	25.07%
	Human Resources	Personal Services	\$	99,096	\$ 106,542	\$ 108,876	\$ 110,650	\$ 112,718	\$ 2,068	1.87%
		Other	\$	40,642	\$ 42,658	\$ 26,914	\$ 42,100	\$ 38,267	\$ (3,833)	-9.10%

**BUDGET HIGHLIGHTS**

- 2.25% wage increase

% OF GENERAL FUND



STAFFING	2015	2016	2017	2018	2019
Mayor	2	2	2.5	3	3
Safety	1	1	1	1	1
Service			1	1	1
HR	1	1	1	1	1

**OPERATIONS AND SERVICES 2018 CAPITAL IMPROVEMENT HIGHLIGHTS**

- Not applicable

**2018 ACHIEVEMENTS**

- Strategic partnerships developed on flood mitigation
- Friendship City agreement with Kawaguchi, Japan
- AARP Community Challenge Grant - new pickleball courts
- Ohio Magazine - Best Hometown award
- #1 Micropolitan Community - 4th consecutive year
- Production Drive Industrial Park expansion
- Implemented "Move with the Mayor" program
- Launched new, upgraded City website
- Key Performance Indicators now shared with Council and on website
- Working through an ongoing process to update policies in Employee Handbook
- Continued to provide training for the Supervisory Training Program including: Sexual Harassment, Ohio Ethics (online), HIPAA and ALICE
- Assumed management of Workers' Compensation claims

**2019 OBJECTIVES**

- Review options for City-wide internet/public Wi-Fi
- Assess all City owned properties
- Implement Citibot for continuous improvement of communication with citizens
- Develop a formal onboarding process for new employees
- Use MUNIS to track training for City employees
- Partner with Findlay City Schools to develop internship program with the Water Treatment Plant
- Work with each department to develop test for all Civil Service classified entry level positions