City of Waterville

WATERVILLE, OHIO
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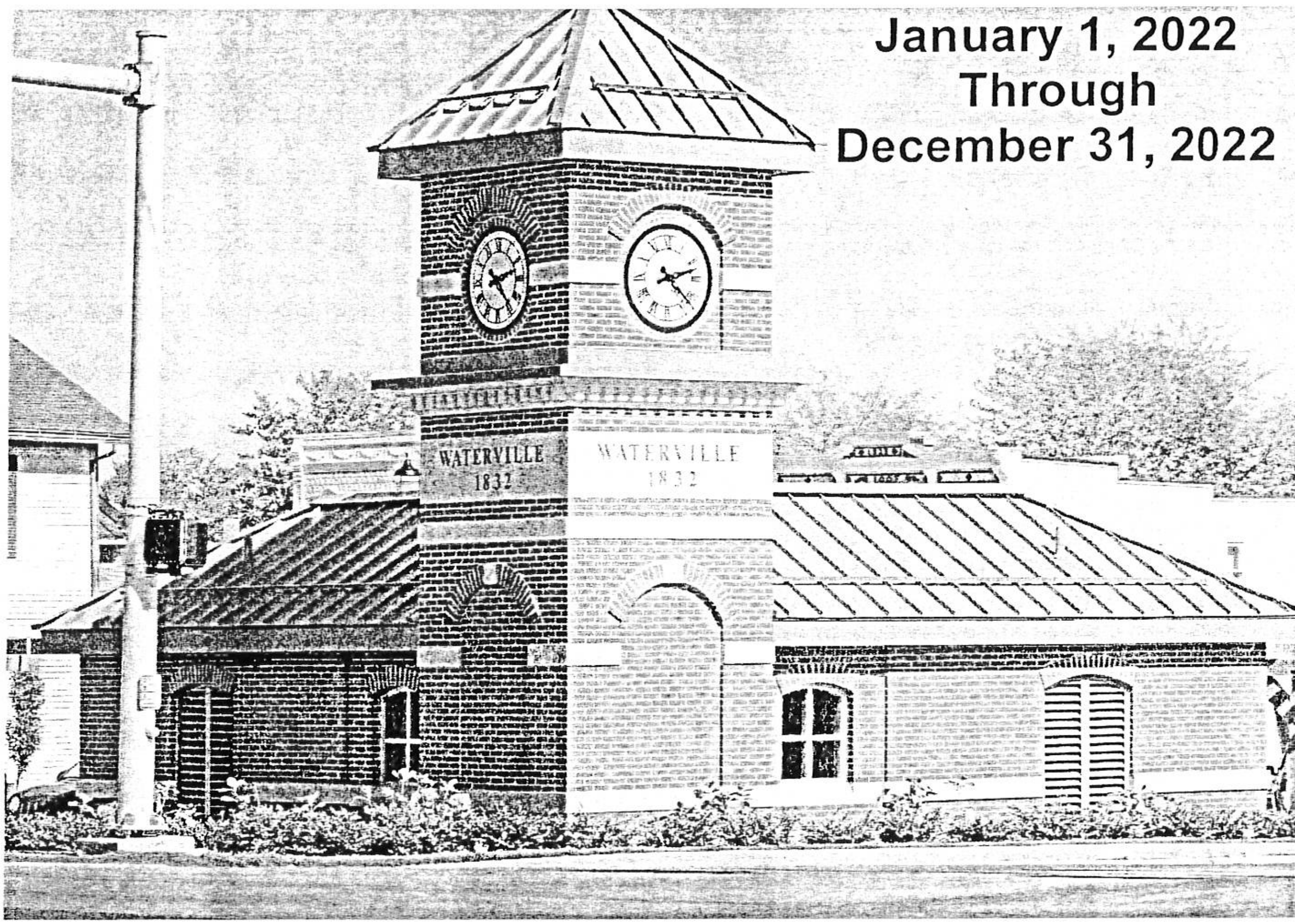
FY 2022 Annual Appropriations



A Report of Anticipated Appropriations of all
Revenues and Expenditures for all Funds
for all Municipal Operations

Jon D. Gochenour, Municipal Administrator
Mark S. Williams, Director of Finance and Administration

Presented to Finance Committee – November 19, 2021
First Presentation to Council - December 13, 2021
First Revision to Council – January 10, 2022
Second Revision to Council – February 14, 2022

City of Waterville		
FY22 BUDGET SCHEDULE		
ITEM	**DATE**	**ACTIVITY**
1	By Tuesday, August 31, 2021 (5th Tuesday)	Distribution of forms and information to Department Heads for the development of submissions for the proposed Five-Year Capital Program
2	By Friday, September 10, 2021 (2nd Friday)	Submission of all departmental requests for proposed Five-Year Capital Program to Municipal Administrator & Finance Director
3	By Friday, September 10, 2021 (2nd Friday)	Distribution of forms and information to Department Heads for the development of submissions for the proposed Operating Budget
4	By Friday, September 24, 2021 (4th Friday)	Submission of all departmental requests for proposed Operating Budget to Municipal Administrator & Finance Director
5	Friday, October 15, 2021 (3rd Friday)	Special Finance Committee Meeting to Review proposed Five-Year Capital Program for comment and recommendation
6	By Friday, October 22, 2021	Notice of Five-Year Capital Program Public Hearing to *Mirror*
7	By Friday October 29, 2021	Administrator to Submit Operating Budget & Budget Message to Finance Committee & Council
8	By Friday, October 29, 2021	Notice of Five-Year Capital Program Public Hearing appears in *Mirror* (At least 2 weeks before Public Hearing)
9	Monday, November 8, 2021 (1st November Council Meeting)	Regular Council Meeting – Presentation of Five-Year Capital Program to Council; Finance Committee submits recommendations on proposed Five-Year Capital Program to Council
10	Friday, November 19, 2021 (3rd Friday)	Regular Finance Committee Meeting – Review of Operating Budget for comment and recommendation
11	Monday, November 22, 2021 (4th Monday)	Regular Council Meeting – Public Hearing on proposed Five-Year Capital Program
12	Monday, December 13, 2021 (2nd Monday)	Regular Council Meeting – Passage of Temporary Appropriations (Jan, Feb, Mar) by Emergency Ordinance; First Reading of Appropriations Ordinance for Operating Budget; Finance Committee submits recommendations on proposed Operating Budget to Council
13	By Friday, December 17, 2021	Notice of Operating Budget Public Hearing to *Mirror*
14	Friday, December 24, 2021	Notice of Operating Budget Public Hearing appears in *Mirror* (At least 2 weeks before Public Hearing)
15	Monday, January 10, 2022 (2nd Monday)	Regular Council Meeting - Second Reading and Public Hearing on proposed Appropriations Ordinance for Operating Budget
16	Monday, January 24, 2022 (4th Monday)	Regular Council Meeting – Adoption of Five-Year Capital Program by Resolution; Third Reading of Appropriations Ordinance for Operating Budget and Legislative Action (If not passed as an emergency, takes effect 30 days after passage)
17	By March 1, 2022	Deadline set by City Charter for Council adoption of Operating Budget

FY 2022 APPROPRIATIONS NOTES

1. Incorporates all 2022 items included in the proposed 5-Year Capital Plan.

2. Addresses a number of budget-dependent activities mentioned as priority items including the Parker Square/Memorial Park Improvement Project, police and fire equipment, tree maintenance, and local roadway improvements.

3. A 1% growth in income tax revenue based on a $3,955,068 actual total for 2021 receipts has been used for 2022. In accordance with the "default provisions" of Codified Ordinance Section 171.14, the appropriations include an income tax split of 75% to the General Fund and 25% to the 5-Year Capital Fund for 2021. An additional transfer of $160,000 from the General Fund to the 5-Year Capital Fund is proposed to be included in 2022.

4. The appropriations include a transfer of $350,000 from the General Fund to the Parks and Green Space Fund to provide funds for the Parker Square/Memorial Park Project and other capital improvements. A transfer of $10,000 from the General Fund to the Employee Retirement Benefits Fund is proposed to offset planned retirements that will occur in 2022.

5. Real estate tax revenue in 2022 is projected to be approximately $542,586 for the General Fund and $567,122 for the Fire Levy (265) Fund which provides revenue for fire department personnel costs from a new 3.25 mill property tax levy approved by City residents in November 2020. A transfer of $375,000 from the General Fund to the Five Levy Fund is proposed for 2022.

6. General Fund Revenue in 2022 from the State of Ohio is estimated to increase by about 10 % over 2021 revenue estimates, although the final projection is not yet available from the Lucas County Auditor's Office. There has been a significant decrease in this source of revenue since 2010.

7. The General Fund revenue estimate includes a projected payment of $150,000 from Waterville Township as provided in the current Fire and EMS contract.

8. The 2022 appropriations include six (6) new full-time Firefighter/Paramedic/EMT positions established in 2021. The City will also continue to provide funding for two

part-time personnel at the Fire Station on a 24/7 basis. An additional seasonal position in the Public Works Department has been added for 2022. The two seasonal positions will also be increased from 12 to 24 weeks in the spring through fall to assist with outdoor maintenance activities. The continuation of the contracting of a portion of the City's grass mowing, supplemental leaf collection services and a portion of the City's sidewalk/parking lot snow removal work are included, as is the contract with the Regional Income Tax Agency for City income tax collection.

9. The 2022 appropriations included funds for 2.5% raises for employees within the Police Sergeant collective bargaining unit and 2.5% raises for employees within the Police Officers collective bargaining unit. The appropriations included Public Works collective bargaining unit employee raises of 2.0%. Non-bargaining unit employee base raises of 2.0% and a merit raise pool based on 0.5% were also included. The continuation of the 2% employer match of 457 plan contributions for non-bargaining unit employees is also included.

10. The appropriations reflect employee longevity payments of $50 per year of service to employees who were hired prior to January 1, 2015 after they have completed five years of service, the same rate as in 2021.

11. A 4% increase in medical insurance premiums effective in August 2022 is expected by our insurance provider. Dental and vision insurance premiums are not expected to increase in cost for 2022. The amount of employee contributions to the basic health and dental plans remains at 15%.

12. The appropriations reflect a City subsidy of $2,500 in 2022 for the Roche de Boeuf Festival.

13. The appropriations reflect a Waterville Community Improvement Corporation City membership fee of $6,000 in 2022.

14. The appropriations include the allocation of 100% of franchise fee revenues to the Parks and Green Space Fund.

15. The appropriations include the continuation of the $11.86 per month per dwelling unit refuse/recycling fee through May 2022 and an increase to $12.21 per month per

dwelling unit from June 2022 through May 2023. These amounts reflect the actual cost of the City's refuse/recycling contract with Republic Services.

16. The appropriations include an increase in Council salaries by $20.94 to $719.11 per month from the current $698.17 per month as mandated by Codified Ordinance Section 121.04. That provision specifies an increase based on the lesser of the consumer price index for the 12-months ending in September of each year (4% for the year ending September 2021) or 3%. However, if the annual increase results in a salary that is less than the minimum required by the Ohio Public Employees Retirement System for full-time service credit (currently $696.84 per month), the annual salary is increased to an amount equal to the minimum earnings required.

17. The continuation of the Safety City program at a cost of $4,600, not including personnel costs, is included in the Crime Prevention Fund and the Police Department General Fund budget.

18. The City's portion of the anticipated cost for the consolidation of 911 Services in Lucas County is subsidized by Lucas County at 100% for 2022. A 50% subsidy is expected for 2023 and a 25% subsidy will be continued for 2024. Future consolidated dispatching costs will be split between the Police and Fire Departments.

Jon D. Gochenour
Municipal Administrator

City of Waterville
Fund Grand Totals

FY 2022 Appropriations				
	2019 Actual	2020 Actual	2021 Actual	2022 Approp
100 General Fund				
Beginning Balance	1,655,694	2,079,246	3,305,342	4,101,472
Balance Adjustment *	0	0	0	0
Total Revenues	4,258,024	4,532,197	4,607,600	4,737,300
Total Expenditures	3,834,472	3,306,102	3,777,107	4,373,321
Ending Balance	2,079,246	3,305,342	4,101,472	4,465,452
210, 220 & 240 SCMR, State Hwy & Permissive Tax Funds				
Beginning Balance	279,956	377,889	453,022	450,742
Balance Adjustments *	0	0	0	0
Total Revenues	454,964	434,582	449,289	443,150
Total Expenditures	357,031	359,450	403,977	441,153
Ending Balance	377,889	453,022	450,742	452,739
225, 245, 250, 260, 265, 275, 290 & 300 - Dedicated Funds				
Beginning Balance	243,771	328,344	368,737	480,315
Balance Adjustments *	0	0	0	0
Total Revenues	169,567	164,340	1,251,618	1,837,826
Total Expenditures	84,993	123,947	1,127,734	1,993,276
Ending Balance	328,344	368,737	480,315	324,865
325 & 330 Capital Funds				
Beginning Balance	1,639,197	1,708,210	1,888,092	1,279,502
Balance Adjustments *	0	0	0	0
Total Revenues	1,793,379	1,553,477	6,043,225	2,180,135
Total Expenditures	1,724,366	1,373,595	5,638,267	2,199,401
Ending Balance	1,708,210	1,888,092	1,279,502	1,260,236

City of Waterville
Fund Grand Totals

FY 2022 Appropriations				
	2019 Actual	2020 Actual	2021 Actual	2022 Approp
610, 620 & 640 Water Funds				
Beginning Balance	998,624	1,285,030	1,714,204	1,635,782
Balance Adjustments *	0	0	0	0
Total Revenues	3,329,053	6,123,158	4,834,107	1,917,475
Total Expenditures	3,042,647	5,693,985	4,830,186	1,708,502
Ending Balance	1,285,030	1,714,204	1,635,782	1,844,755
650, 660 & 680 Sewer Funds				
Beginning Balance	980,130	966,484	977,121	637,737
Balance Adjustments *	0	0	0	0
Total Revenues	965,853	1,241,909	1,077,206	1,055,675
Total Expenditures	979,499	1,231,272	1,334,009	992,425
Ending Balance	966,484	977,121	637,737	700,987
Grand Totals - All Funds				
Beginning Balance	5,797,372	6,745,203	8,706,517	**8,585,550**
Balance Adjustments *	0	0	0	0
Total Revenues	10,970,839	14,049,665	18,263,045	**12,171,561**
Total Expenditures	10,023,007	12,088,351	17,111,280	**11,708,077**
Ending Balance	6,745,203	8,706,517	8,585,550	**9,049,034**

* Balance Adjustments include encumberances for expenditures obligated in the prior year but not yet paid

City of Waterville
FY 2022 Appropriations

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
	Beginning Balance	1,655,694	2,079,246	3,305,342	4,101,472 *	
	Balance Adjustment			-34,362		
	Revenues					
100 . 000 . 41100	Real Estate Taxes	436,940	535,499	542,586	542,586	2021 actual
100 . 000 . 41200	Per Prop Taxes (Incl HB 66)	0	0	0	0	per Co Aud
100 . 000 . 41250	Kilowatt Tax-HB 287	0	0	0	0	
100 . 000 . 41500	Municipal Income Tax	2,725,011	2,783,743	2,890,480	2,995,964	2021 Actual + 1% (75%)
100 . 000 . 41550	Muni Inc Tax - Utilities	9,649	867	15	50	2021 Actual + 0% (75%)
100 . 000 . 41560	Muni Inc Tax - Oh Net Profit	18,969	35,433	19,678	21,571	2020 Actual + 1% (75%)
100 . 000 . 42120	Video Service Provider Fee	0	0	0	0	
100 . 000 . 42130	Solicitor's Permits	850	0	35	500	
100 . 000 . 42520	Sidewalk/Driveway Permits	4,290	2,884	3,560	3,800	
100 . 000 . 42530	Pool Permits	650	106	1,593	1,000	
100 . 000 . 42540	Sign Permits	276	1,334	731	500	
100 . 000 . 42550	Zoning Permits	41,854	20,968	31,017	25,500	
100 . 000 . 42590	Other Permits & Licenses	1,652	2,025	990	800	
100 . 000 . 43110	Local Gov't/Intang-County	249,322	248,897	281,202	278,000	per Co Budget Comm
100 . 000 . 43120	Local Govt Fund - State	10,064	21,324	26,089	25,600	
100 . 000 . 43130	Inheritance/Estate Taxes	0	0	0	0	Repealed as of 1/1/13
100 . 000 . 43140	Liquor & Beer Permit Fees	8,645	1,996	6,120	2,300	
100 . 000 . 43150	Cigarette License	296	74	599	500	
100 . 000 . 43160	Property Tax Reimbursem	62,231	62,482	63,649	63,648	per Co Aud
100 . 000 . 43170	Local Gov't Revenue Assist	0	0	0	0	
100 . 000 . 43410	Lucas Cty SWMD	0	0	0	0	See Fund 325
100 . 000 . 43440	State Grants - Misc	0	0	3,341	0	
100 . 000 . 43520	Misc Fed Grant	0	0	0	0	
100 . 000 . 44110	Chg for Services-Police	35	1	1	50	
100 . 000 . 44120	Chg for Services-Fire	57,632	57,632	150,005	150,000	Per Contract w/Twp
100 . 000 . 44140	Chg for Services-Res Sqd	74,206	84,271	85,597	94,000	
100 . 000 . 44150	Charges for Services Impou	14	0	0	50	
100 . 000 . 44310	Charges for Services Gen G	1	15	8	50	
100 . 000 . 44330	Chges for Services Plan Rev	12,615	58,798	39,790	50,000	
100 . 000 . 45100	Court Fines	12,363	5,521	5,674	4,500	
100 . 000 . 45200	Parking Fines	350	80	130	1,500	
100 . 000 . 46010	Investment Earnings	30,313	22,122	25,010	25,000	
100 . 000 . 48010	Misc Rev - Rental Income	37,136	46,991	43,969	45,000	C of C 200/Mo (12 Mo); Farm Rental 27,665/Yr; Clean Wood 932/Yr; 34 N River 7,425/Yr; Misc Bldg Rentals 5,000/Yr
100 . 000 . 48020	Misc Rev - Refunds/Reim	155,129	222,138	33,126	50,000	
100 . 000 . 48025	RITA Retainer Refund	32,501	36,311	27,451	30,000	
100 . 000 . 48030	Monthly Refuse Fee	271,446	282,372	320,955	320,731	11.51/ per Mo Jan-May; 11.86/per Mo Jun-May 2022; DWU 2,110
100 . 000 . 48040	Refuse Collection Tags	2,561	2,377	2,536	2,400	
100 . 000 . 48050	Yard Waste Tags Program	0	0	12	0	Discontinued in 2014
100 . 000 . 48080	Credit Card Convenience Fee	635	730	1,207	1,200	
100 . 000 . 48090	Misc Revenue - Other	391	-4,793	444	500	Fireworks Donations et al
100 . 000 . 49000	Advance-From 325	0	0	0	0	
100 . 000 . 49001	Advance-In (Repay Fr 660)	0	0	0	0	
100 . 000 . 49010	Transfer - In (Closed Funds)	0	0	0	0	
	Total Revenues	4,258,024	4,532,197	4,607,600	4,737,300	

* Beginning 2022 Fund Balances are Actual 2021 Ending Balances

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
	Expenditures					
	101 - Council					
100 . 101 . 51120	Part Time Salaries	68,655	69,499	70,999	73,461	
100 . 101 . 51130	Overtime	776	1,000	901	1,000	
100 . 101 . 51510	Retirement	8,926	10,695	10,010	10,425	
100 . 101 . 51750	Workers' Comp	889	804	705	1,002	
100 . 101 . 51760	Unemploy Comp	0	0	0	0	
100 . 101 . 51770	Medicare	1,007	1,024	1,043	1,080	
100 . 101 . 51780	Soc Security	0	0	0	0	
	Subtotal - Personnel	80,252	83,023	83,657	86,968	
100 . 101 . 53110	Conf/Training	30	50	0	200	
100 . 101 . 53200	Insurance	1,357	1,483	1,613	1,700	
100 . 101 . 53310	Legal Fees	0	0	0	0	
100 . 101 . 53610	Postage	0	0	0	0	
100 . 101 . 53630	Phone Charges	0	0	0	0	
100 . 101 . 53840	Equip Maint	0	0	0	0	
100 . 101 . 53930	Legal Ads	0	0	0	0	
100 . 101 . 53950	Subscript/Dues	368	442	600	600	
100 . 101 . 53990	Other Contr Svcs	455	2,322	617	9,000	Ord Codification Update & Maint on Internet
100 . 101 . 54100	Minor Tools Equip	0	0	0	0	
100 . 101 . 54500	Office Supplies	23	116	63	200	
100 . 101 . 54600	Printing & Binding	170	394	470	400	
100 . 101 . 56100	Other Oper Exp	0	0	0	0	
100 . 101 . 56300	Discretionary	4,336	153	3,300	2,500	
	Subtotal - Operating	6,738	4,961	6,663	14,600	
	Subtotal - 101 - Council	86,991	87,984	90,320	101,568	
	103 - Administration					
100 . 103 . 51110	Full Time Salaries	72,517	71,908	90,105	76,984	
100 . 103 . 51120	Part Time Sals	15,020	0	0	0	
100 . 103 . 51130	Overtime	0	45	19	300	
100 . 103 . 51510	Retirement	11,452	10,233	11,937	11,005	
100 . 103 . 51515	457 Employer Match	1,273	1,365	1,692	1,327	
100 . 103 . 51710	Health Insurance	3,645	12,730	20,507	21,000	
100 . 103 . 51720	Life Insurance	3	7	8	13	
100 . 103 . 51750	Workers' Comp	1,037	765	973	1,040	
100 . 103 . 51760	Unemploy Comp	0	0	0	0	
100 . 103 . 51770	Medicare	1,317	1,103	1,332	1,140	
100 . 103 . 51780	Soc Security	0	0	0	0	
	Subtotal - Personnel	106,263	98,156	126,573	112,809	
100 . 103 . 53110	Conf/Training/Mileage	872	217	125	1,800	
100 . 103 . 53170	Recruit Testing	0	0	0	0	
100 . 103 . 53200	Insurance	2,261	2,246	2,688	3,000	
100 . 103 . 53610	Postage	240	8	100	500	
100 . 103 . 53630	Phone Charges	69	0	0	300	
100 . 103 . 53650	Communic Equip	0	0	0	0	
100 . 103 . 53840	Equip Maint	0	0	0	0	
100 . 103 . 53860	Maint/Repair Veh	0	0	0	0	
100 . 103 . 53930	Legal Ads	0	0	0	0	
100 . 103 . 53950	Subscript/Dues	5,140	4,866	4,999	5,000	
100 . 103 . 53990	Other Contr Svcs	0	0	0	0	
100 . 103 . 54400	Veh Gas/Oil	0	0	0	0	
100 . 103 . 54500	Office Supplies	342	346	377	500	
100 . 103 . 54600	Printing & Binding	65	0	56	100	
100 . 103 . 56100	Other Oper Exp	0	0	0	0	

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
	Subtotal - Operating	8,989	7,682	8,345	11,200	
	Subtotal - 103 - Administration	115,252	105,838	134,918	124,009	
	104 - Zoning					
100 . 104 . 51120	Part Time Salaries	0	0	0	15,750	
100 . 104 . 51130	Overtime	0	0	0	0	
100 . 104 . 51510	Retirement	0	0	0	2,205	
100 . 104 . 51750	Workers' Comp	178	161	0	212	
100 . 104 . 51770	Medicare	0	0	0	228	
	Subtotal - Personnel	178	161	0	18,395	
100 . 104 . 53110	Conf/Training/Mileage	0	0	0	350	
100 . 104 . 53170	Recruit Testing	0	0	0	300	
100 . 104 . 53200	Insurance	0	0	0	0	
100 . 104 . 53610	Postage	90	0	0	250	
100 . 104 . 53630	Phone Charges	0	0	0	300	
100 . 104 . 53650	Communic Equip	0	0	0	0	
100 . 104 . 53840	Equip Maint	0	0	0	0	
100 . 104 . 53860	Maint/Repair Veh	0	0	0	0	
100 . 104 . 53930	Legal Ads	494	133	123	2,500	
100 . 104 . 53950	Subscript/Dues	0	0	0	250	
100 . 104 . 53990	Other Contr Svcs	0	0	0	200	
100 . 104 . 54400	Veh Gas/Oil	0	0	0	0	
100 . 104 . 54500	Office Supplies	0	0	36	200	
100 . 104 . 54600	Printing & Binding	0	102	0	100	
100 . 104 . 56100	Other Oper Exp	0	0	0	0	
	Subtotal - Operating	584	235	159	4,450	
	Subtotal - 104 - Zoning	762	396	159	22,845	
	105 - Finance					
100 . 105 . 51110	Full Time Salaries	64,334	92,116	108,324	103,621	
100 . 105 . 51130	Overtime	1,873	708	744	1,000	
100 . 105 . 51510	Retirement	8,765	13,340	14,232	14,913	
100 . 105 . 51515	457 Employer Match	441	1,693	2,004	1,902	
100 . 105 . 51710	Health Insurance	24,623	12,240	8,808	9,000	
100 . 105 . 51720	Life Insurance	24	48	53	88	
100 . 105 . 51750	Workers' Comp	1,244	995	1,249	1,408	
100 . 105 . 51770	Medicare	966	1,373	1,609	1,545	
100 . 105 . 51780	Soc Security	0	0	0	0	
	Subtotal - Personnel	102,270	122,514	137,023	133,477	
100 . 105 . 53110	Conf/Training/Mileage	3,091	462	1,020	1,500	
100 . 105 . 53610	Postage	1,290	0	603	1,000	
100 . 105 . 53650	Communic Equip	0	0	0	0	
100 . 105 . 53840	Equip Maint	0	0	0	0	
100 . 105 . 53930	Legal Ads	1,336	1,423	351	1,500	
100 . 105 . 53950	Subscript/Dues	876	870	1,050	1,200	
100 . 105 . 53970	Bank Svc Charge	16,799	8,109	7,475	9,000	
100 . 105 . 53990	Other Contr Svcs	1,503	171	44	725	
100 . 105 . 54500	Office Supplies	1,202	1,208	1,372	1,300	
100 . 105 . 54600	Printing & Binding	1,170	1,433	1,367	1,850	
100 . 105 . 56100	Other Oper Exp	0	0	0	0	
	Subtotal - Operating	27,266	13,674	13,282	18,075	
	Subtotal - 105 - Finance	129,536	136,188	150,305	151,552	

* Beginning 2022 Fund Balances are Actual 2021 Ending Balances

City of Waterville
FY 2022 Appropriations

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
	107 - Income Tax					
100 . 107 . 51110	Full Time Salaries	4,577	4,617	4,804	4,779	
100 . 107 . 51120	Part Time Sals	0	0	0	0	
100 . 107 . 51130	Overtime	0	0	0	50	
100 . 107 . 51510	Retirement	598	689	652	684	
100 . 107 . 51515	457 Employer Match	12	28	37	56	
100 . 107 . 51710	Health Insurance	834	551	464	716	
100 . 107 . 51720	Life Insurance	0	0	0	0	
100 . 107 . 51750	Workers' Comp	59	54	126	65	
100 . 107 . 51770	Medicare	67	67	71	71	
100 . 107 . 51780	Soc Security	0	0	0	0	
	Subtotal - Personnel	6,146	6,005	6,154	6,421	
100 . 107 . 53110	Conf/Training/Mileage	0	0	0	200	
100 . 107 . 53200	Insurance	132	136	538	555	
100 . 107 . 53460	RITA Expense	79,936	82,470	88,183	8,830	
100 . 107 . 53470	Income Tx-Net Prof Adm Fee	92	230	0	0	
100 . 107 . 53610	Postage	30	0	0	30	
100 . 107 . 53840	Equip Maint	0	0	0	0	
100 . 107 . 53930	Legal Ads	0	0	0	0	
100 . 107 . 53950	Subscript/Dues	0	0	0	0	
100 . 107 . 53970	Bank Svc Charge	0	0	0	0	
100 . 107 . 53990	Other Contr Svcs	0	0	0	0	Online Forms
100 . 107 . 54500	Office Supplies	0	0	0	0	
100 . 107 . 54600	Printing & Binding	0	0	0	0	
100 . 107 . 56200	Income Tax Refunds	60,491	34,730	48,422	47,500	
100 . 107 . 56210	Income Tx-Net Prof Refunds	5,345	8,202	0	300	
	Subtotal - Operating	146,025	125,768	137,143	57,415	
	Subtotal - 107 - Income Tax	152,171	131,773	143,297	63,836	
	109 - Law Department					
100 . 109 . 53110	Conf/Training/Mileage	0	0	0	0	
100 . 109 . 53310	Law Director Contr Svcs	16,362	15,825	13,560	25,000	
100 . 109 . 53312	Legal Support	0	0	0	0	
100 . 109 . 53315	Judgments	0	0	0	0	
100 . 109 . 53540	Muni Court Costs	0	0	0	15,000	
100 . 109 . 53545	Muni Court Supp S	0	0	0	0	
100 . 109 . 53560	Public Defender	0	0	750	2,850	Maumee Contract
100 . 109 . 53591	Prosecutor Support	43,822	31,208	24,676	35,000	
100 . 109 . 53592	Victims of Crime Advocate	5,000	5,000	3,750	5,000	Suburban Court Services
100 . 109 . 53630	Phone Charges	0	0	0	0	
100 . 109 . 53650	Communic Equip	0	0	0	0	
100 . 109 . 53950	Subscript/Dues	0	0	0	0	

* Beginning 2022 Fund Balances are Actual 2021 Ending Balances

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
100 . 109 . 53990	Other Contr Svcs	2,638	3,690	16,764	35,000	
100 . 109 . 54500	Office Supplies					
	Subtotal - Operating	67,822	55,723	59,500	117,850	
	Subtotal - 109 - Law Department	67,822	55,723	59,500	117,850	
	201 - Police Department					
100 . 201 . 51110	Full Time Salaries	658,694	648,183	746,735	807,946	
100 . 201 . 51120	Part Time Salaries	2,865	1,607	4,459	4,627	
100 . 201 . 51125	K-9 Reg Time	0	0	0	0	
100 . 201 . 51130	Overtime	94,094	108,019	140,184	125,000	
100 . 201 . 51135	OT - K-9 Maint	0	0	0	0	
100 . 201 . 51155	Acting Pay	3,667	3,647	2,376	4,000	
100 . 201 . 51140	OT - Call Out K-9	0	0	0	0	
100 . 201 . 51145	OT - PD Veh Maint M	0	0	0	0	
100 . 201 . 51146	OT - PD Veh Maint A	0	0	0	0	
100 . 201 . 51150	Step - US24	0	0	0	0	
100 . 201 . 51510	Retirement	137,858	150,495	120,079	131,414	
100 . 201 . 51515	457 Employer Match	1,859	1,458	1,475	2,361	
100 . 201 . 51710	Health Insurance	164,166	157,622	160,660	167,000	
100 . 201 . 51720	Life Insurance	34	69	45	125	
100 . 201 . 51750	Workers' Comp	10,308	9,339	9,851	12,675	
100 . 201 . 51760	Unemployment Comp	0	0		0	
100 . 201 . 51770	Medicare	11,008	11,062	13,104	12,623	
100 . 201 . 51780	Soc Security	0	0	0	0	
	Subtotal - Personnel	1,084,552	1,091,502	1,198,968	1,267,771	
100 . 201 . 51910	Uniforms	6,635	13,408	25,529	12,000	
100 . 201 . 53110	Conf/Training	5,040	8,080	6,255	16,780	
100 . 201 . 53170	Recruitment/Testing	279	71	4,809	2,000	
100 . 201 . 53200	Insurance	9,950	9,868	10,754	11,100	
100 . 201 . 53520	Booking/Jail Fees	0	0	0	3,000	
100 . 201 . 53530	LEADS	0	0	0	0	
100 . 201 . 53540	Muni Court Costs	0	0	0	0	
100 . 201 . 53590	LC Work Release	0	0	0	3,000	Subject to Judge & Courts
100 . 201 . 53610	Postage	299	144	150	300	
100 . 201 . 53630	Phone Charges	9,748	8,406	8,829	8,000	
100 . 201 . 53650	Communic Equip	505	1,558	60	2,500	
100 . 201 . 53670	Dispatching	0	0	0	0	50% subsidy in 2023; 911 Consolidation
100 . 201 . 53840	Equip Maint	4,889	3,046	1,829	5,000	
100 . 201 . 53860	Maint/Repair Veh	9,217	9,960	16,668	16,200	
100 . 201 . 53910	Rentals	0	0	0	0	
100 . 201 . 53930	Legal Advertising	1,850	1,116	2,992	1,500	Disposal of property
100 . 201 . 53950	Subscript/Dues	0	7,926	255	1,500	
100 . 201 . 53990	Other Contr Svcs	31,130	11,704	21,059	28,000	Lexipol,NORIS,LEADS, BCs
100 . 201 . 54100	Minor Tools Equip	2,276	5,471	7,185	14,600	
100 . 201 . 54400	Vehicle Gas/Oil	22,297	15,417	28,753	27,000	Fuel Increases
100 . 201 . 54500	Office Supplies	2,344	4,315	5,285	5,500	
100 . 201 . 54600	Printing and Binding	562	349	1,315	1,500	
100 . 201 . 55100	Natural Gas	1,083	899	1,125	1,500	
100 . 201 . 55200	Electricity	3,839	3,418	3,766	5,000	
100 . 201 . 56100	Other Oper Exp/Safety City	0	0	442	2,200	Safety City-Also 290
100 . 201 . 56500	K-9 Operating Expenses	318	0	0	0	K-9 Retired
	Subtotal - Operating	112,258	105,154	147,060	168,180	
	Subtotal - 201 - Police Department	1,196,809	1,196,656	1,346,028	1,435,951	

* Beginning 2022 Fund Balances are Actual 2021 Ending Balances

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
	203 - Fire Department					
100 . 203 . 51110	Full Time Salaries	86,830	61,652	7,511	0	Fire personnel costs moved to 265 Fund
100 . 203 . 51120	Part Time Salaries-SS	164,014	202,584	17,317	0	
100 . 203 . 51125	Part Time Salaries-PERS	15,771	17,033	1,450	0	
100 . 203 . 51130	Overtime	13,972	12,624	2,260	0	
100 . 203 . 51140	Volunteer Compensation-SS	52,601	63,274	4,752	0	
100 . 203 . 51145	Vol Compensation-PERS	0	0	0	0	
100 . 203 . 51150	Standby Pay-SS	0	0	0	0	
100 . 203 . 51155	Standby Pay-PERS	0	0	0	0	
100 . 203 . 51510	Retirement	22,707	18,827	1,798	0	
100 . 203 . 51515	457 Employer Match	1,618	1,227	150	0	
100 . 203 . 51710	Health Insurance	34,257	24,297	2,882	0	
100 . 203 . 51720	Life Insurance	0	0	0	0	
100 . 203 . 51750	Workers' Comp	3,051	1,472	384	0	
100 . 203 . 51751	Workers' Comp-Vol FFs	4,947	4,492	622	0	
100 . 203 . 51760	Unemployment Comp	0	0	0	0	
100 . 203 . 51770	Medicare	4,855	4,764	485	0	
100 . 203 . 51780	Social Security	13,430	16,390	1,507	0	
	Subtotal - Personnel	418,051	428,637	41,118	0	
100 . 203 . 51910	Uniforms	3,692	2,936	6,112	8,000	
100 . 203 . 53110	Conf/Training	6,496	2,336	4,865	14,500	
100 . 203 . 53115	Training - St EMS Grant	0	3,036	3,719	0	
100 . 203 . 53170	Recruitment/Testing	2,960	1,051	7,327	4,000	
100 . 203 . 53200	Insurance	9,859	11,349	14,229	14,800	
100 . 203 . 53610	Postage	491	0	126	300	
100 . 203 . 53630	Phone Charges	8,104	7,134	7,454	8,000	
100 . 203 . 53650	Communic Equip	4,487	4,412	4,657	10,000	Luc Co WENS 2,500
100 . 203 . 53670	Dispatching	18,424	18,424	18,424	0	50% subsidy in 2023; 911 Consolidation
100 . 203 . 53840	Equip Maint	8,412	18,192	7,591	15,000	Ladder, SCBA, Pump & Hose Tests
100 . 203 . 53845	Fire Station Equip Maint	5,846	4,971	7,941	12,000	Fixture Replacement
100 . 203 . 53860	Maint/Repair Veh	31,323	37,780	30,931	52,000	
100 . 203 . 53910	Rentals	525	0	0	500	
100 . 203 . 53930	Legal Advertising	1,157	3,950	222	1,200	
100 . 203 . 53950	Subscript/Dues	5,979	6,043	6,449	8,000	
100 . 203 . 53990	Other Contr Svcs	35,596	17,045	17,490	27,000	
100 . 203 . 54000	Fire Safety Educ Mat'ls	834	100	1,589	2,000	
100 . 203 . 54100	Minor Tools Equip Fire	4,371	7,585	11,576	33,000	New Engine Equip
100 . 203 . 54200	Min Tools/Supplies Rescue	6,944	6,741	10,127	18,000	Increase EMS Supplies Costs
100 . 203 . 54400	Vehicle Gas/Oil	7,333	5,795	13,266	13,000	Increase Fuel Costs
100 . 203 . 54500	Office Supplies	1,588	1,634	1,185	2,000	
100 . 203 . 54600	Printing and Binding	157	522	117	700	
100 . 203 . 55100	Natural Gas	5,213	3,895	4,260	6,500	
100 . 203 . 55200	Electricity	8,321	7,561	7,418	9,000	
	Subtotal - Operating	178,108	172,490	187,075	259,500	
	Subtotal - 203 - Fire Department	596,159	601,127	228,193	259,500	
	301 - Buildings & Grounds					
100 . 301 . 51110	Full Time Salaries	129,483	133,722	147,670	146,163	
100 . 301 . 51120	Part Time Salaries	988	4,648	4,443	7,344	50% of Seasonal Laborer
100 . 301 . 51130	Overtime	1,504	1,515	1,005	1,500	Facility maint, storm clean up, emerg tree work
100 . 301 . 51510	Retirement	17,799	20,387	20,613	21,852	
100 . 301 . 51515	457 Employer Match	117	118	163	1,077	
100 . 301 . 51710	Health Insurance	56,705	57,231	60,779	64,937	

* Beginning 2022 Fund Balances are Actual 2021 Ending Balances

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
100 . 301 . 51720	Life Insurance	0	0	0	0	
100 . 301 . 51750	Workers' Comp	1,600	1,414	2,031	2,085	
100 . 301 . 51760	Unemployment Comp	0	0	0	0	
100 . 301 . 51770	Medicare	1,233	1,300	1,472	1,530	
100 . 301 . 51780	Social Security	0	0	0	0	
	Subtotal - Personnel	209,428	220,335	238,176	246,488	
100 . 301 . 51910	Uniforms	1,621	1,319	1,223	2,320	
100 . 301 . 53110	Conf/Training	310	0	0	650	Tree Maint & Pesticide Applicator Training
100 . 301 . 53170	Recruitment/Testing	0	0	0	250	
100 . 301 . 53200	Insurance	4,070	4,044	4,301	4,400	
100 . 301 . 53329	Engineering Fees	847	0	0	2,500	
100 . 301 . 53610	Postage	60	16	121	150	
100 . 301 . 53630	Phone Charges	2,441	2,277	2,271	2,800	
100 . 301 . 53650	Communic Equip	81	110	81	300	
100 . 301 . 53840	Equip Maint	3,957	6,993	3,997	5,000	
100 . 301 . 53860	Maint/Repair Veh	1,413	4,053	2,155	5,000	
100 . 301 . 53910	Rentals	429	421	492	750	
100 . 301 . 53930	Legal Advertising	233	322	0	420	
100 . 301 . 53950	Subscript/Dues	104	107	110	200	
100 . 301 . 53990	Other Contr Svcs	47,361	32,121	49,197	60,000	Muni Bldg Clean Serv, HVAC, Mowing, Snow Removal
100 . 301 . 54100	Minor Tools Equip	12,782	16,725	11,511	13,400	
100 . 301 . 54400	Vehicle Gas/Oil	4,666	3,870	6,177	6,500	Increase Fuel Costs
100 . 301 . 54500	Office Supplies	135	206	206	275	
100 . 301 . 54600	Printing and Binding	47	47	52	100	
100 . 301 . 54800	Impounding/Kennel Exp	0	0	0	100	
100 . 301 . 55100	Natural Gas	2,929	2,279	2,788	3,500	
100 . 301 . 55200	Electricity	8,620	9,057	9,832	10,600	
	Subtotal - Operating	92,103	83,966	94,514	119,215	
	Subtotal - 301 - Buildings & Grounds	301,531	304,301	332,690	365,703	
	403 - Recreation					
100 . 403 . 54600	Printing and Binding	0	0	0	0	
100 . 403 . 57320	Capital Improvement	0	0	0	0	
100 . 403 . 57420	Cap Mach/Equip	0	0	0	0	
100 . 403 . 53990	Cont Ser/AWABSA	0	0	0	0	
100 . 403 . 53991	Waterville Seniors	0	0	0	0	
100 . 403 . 53992	Roche de Boeuf Fest	2,250	0	2,250	2,500	
100 . 403 . 53993	July 4th Fireworks	19,400	0	19,400	19,400	
100 . 403 . 53994	YMCA Summer Rec Prog	0	0	0	0	
100 . 403 . 53995	Music in the Park	0	0	0	0	
100 . 403 . 53996	Fishing Derby	0	0	0	750	Stock Pond Wat Wks Park
100 . 403 . 54100	Pk Pgm/Minor Tools	0	0	0	0	
	Subtotal - Operating	21,650	0	21,650	22,650	
	Subtotal - 403 - Recreation	21,650	0	21,650	22,650	
	501 - Community Development					
100 . 501 . 53110	Conf/Training	0	0	0	300	Arborist Class, TCA, Urban Forestry Class
100 . 501 . 53320	Engineering Fees	282	2,252	5,121	5,600	Routine Engr Reviews
100 . 501 . 53325	Grant Applications	1,727	0	6,739	8,620	
100 . 501 . 53330	Subdivision Plan/Constr	34,962	61,026	48,613	50,000	
100 . 501 . 53840	Equipment Maint	0	0	0	0	
100 . 501 . 53915	Tree Memorial Purchase	0	0	0	400	
100 . 501 . 53920	Tree City USA Award Ceremony	0	0	0	0	

* Beginning 2022 Fund Balances are Actual 2021 Ending Balances

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
100 . 501 . 53935	Air Monitoring Station O&M	0	0	0	15,000	
100 . 501 . 53950	Subscript/Dues	5,500	5,000	6,000	6,500	Heritage Ohio 500; WCIC 6,000
100 . 501 . 53990	Other Contr Svcs	2,300	2,300	2,300	2,850	US 24 Signs-Ohio Logos
100 . 501 . 54100	Minor Tools and Sup	0	0	0	0	
100 . 501 . 54500	Office Supplies	0	0	0	0	
100 . 501 . 54600	Printing and Binding	0	0	0	0	
100 . 501 . 54850	Watv Comm Foundat	0	0	0	0	
100 . 501 . 54855	Watv Historical Soc	0	0	0	0	
100 . 501 . 54860	Main St Waterville Inc	0	0	0	0	
100 . 501 . 54865	Watv Historic Preservation	0	0	0	0	
100 . 501 . 54900	Christmas Decorations	0	0	0	0	Moved to 325 Fund
100 . 501 . 55000	PW Open House	0	0	0	0	
100 . 501 . 55100	Natural Gas	0	0	0	0	
100 . 501 . 55200	Electricity	0	0	0	0	
100 . 501 . 56400	Job Creation/Reten Grants	0	0	0	0	
100 . 501 . 56550	Comm TV Channel Svcs	0	0	0	0	
	Subtotal - Operating	44,771	70,578	68,773	89,270	
	Subtotal - 501 - Community Development	44,771	70,578	68,773	89,270	
	503 - Street Lighting					
100 . 503 . 53840	Equipment Maint	0	0	0	200	
100 . 503 . 53990	Other Contracted Services	81,590	30,432	22,209	20,000	
100 . 503 . 54100	Minor Tools and Sup	201	0	0	250	
100 . 503 . 55300	Street Lights - Meter	13,205	17,138	17,520	17,500	
100 . 503 . 55400	Street Lights - Contr	71,676	75,345	79,788	79,000	Added More St Lights
	Subtotal - Operating	166,672	122,916	119,517	116,950	
	Subtotal - 503 - Street Lighting	166,672	122,916	119,517	116,950	
	505 - Solid Waste					
100 . 505 . 53700	Residential Collect	184,500	184,500	221,181	230,678	8.66/Mo Jan-May; 8.91/Mo Jun-Dec; 2,183 Units
100 . 505 . 53702	Curbside Recycling	71,644	71,544	82,610	85,355	3.20/Mo Jan-May; 3.30/Mo Jun-Dec; 2,183 Units
100 . 505 . 53703	Other Contracted Services	9,792	9,000	0	12,500	Leaf Coll Contract
100 . 505 . 53750	Refuse Extra Bag/Bulk Tags	2,100	2,050	2,700	2,600	
100 . 505 . 53760	Yard Waste Collection/Muni Containers	2,784	2,784	3,000	3,144	Yard Waste Ended '14; Muni Bldg, PW, Fire Sta
100 . 505 . 54100	Minor Tools and Sup	0	0	0	0	
100 . 505 . 56100	Brush Pile/Clean Wood	18,000	19,668	18,000	18,500	Clean Wood Thru 5/31/21
100 . 505 . 57420	Lucas Cty SWMD Cap Equip	0	0	0	0	
100 . 505 . 57220	Lucas Cty SWMD Cap B/G	0	0	0	0	
	Subtotal - Operating	288,820	289,546	327,491	352,777	
	Subtotal - 505 - Solid Waste	288,820	289,546	327,491	352,777	
	601 - Non-Departmental					
100 . 601 . 51000	Personal Serv Contingencies	0	0	0	0	
100 . 601 . 53200	Insurance	1,809	1,799	2,151	2,500	
100 . 601 . 53410	Auditor/Treas Fees	5,454	6,523	6,608	6,800	
100 . 601 . 53415	A/T Land Reutilization Fee	540	866	10,375	10,400	Based on 2021
100 . 601 . 53420	Election Expense	43	0	644	500	
100 . 601 . 53430	State Examiner Expense	8,400	8,400	8,400	9,000	Split GF/SCMR/Wat/Sew
100 . 601 . 53440	Health Department	28,225	31,737	28,225	28,225	Per Health Dept
100 . 601 . 53450	Advertise Delinquen	302	66	27	150	
100 . 601 . 53510	Emergency Mgt Agen	1,320	1,306	1,210	1,350	
100 . 601 . 53610	Postage	0	0	30	50	
100 . 601 . 53630	Phone Charges	6,113	3,009	3,138	3,500	

* Beginning 2022 Fund Balances are Actual 2021 Ending Balances

City of Waterville
FY 2022 Appropriations

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
100 . 601 . 53840	Equipment Maintenance	569	675	532	700	
100 . 601 . 53910	Rentals	3,625	2,891	3,867	4,300	Postage & Copy Machines
100 . 601 . 53930	Legal Advertisement	127	196	76	200	
100 . 601 . 53950	Subscript/Dues	3,687	4,236	4,147	3,000	
100 . 601 . 53990	Other Contr Svcs	66,275	5,835	13,800	24,000	GAAP Fin Rpt 5,000; Work Comp Consult 4,300; Buckeye Tel - Website Maint, Automated Bus Mach & other 3,700; CMI 7561
100 . 601 . 53991	Web/Email Support	0	0	0	0	
100 . 601 . 53995	Property Tax	10,823	10,565	11,442	12,000	
100 . 601 . 53996	Shared Prop Tax to Twp	47,575	60,575	65,345	75,000	
100 . 601 . 54500	Office Supplies	1,734	1,422	2,611	2,700	
100 . 601 . 54600	Printing and Binding	428	0	0	300	
100 . 601 . 56150	Indigent Burials	800	0	0	2,000	
100 . 601 . 56160	Credit Fees/Equip Expense	1,282	1,395	2,215	2,100	
100 . 601 . 56200	Refunds/Reimburseme	3,162	1,894	186	2,500	
100 . 601 . 56300	Gen Operating Contingency	0	0	0	0	
100 . 601 . 56310	Gen Contingency Reserves	0	0	0	0	
	Subtotal - Operating	192,291	143,390	165,029	191,275	
	Subtotal - 601 - Non-Departmental	192.291	143.390	165.029	191.275	
	603 - Computer Services					
100 . 603 . 51120	Part-Time Salaries	2,514	2,784	2,869	2,784	
100 . 603 . 51130	Overtime	2	0	0	50	
100 . 603 . 51510	Retirement	339	392	374	400	
100 . 603 . 51515	457 Employer Match	0	46	53	0	
100 . 603 . 51710	Health Insurance	2	1	0	0	
100 . 603 . 51720	Life Insurance	2	4	4	6	
100 . 603 . 51750	Worker's Compensation	30	27	149	39	
100 . 603 . 51770	Medicare	37	41	42	41	
	Subtotal - Personnel	2,925	3,294	3,491	3,320	
100 . 603 . 53110	Conferences/Training	0	0	0	0	
100 . 603 . 53200	Insurance	1,357	1,351	1,613	1,665	
100 . 603 . 53840	Equipment Maintenance	118	0	0	400	Power supplies, fan motors, print heads, etc
100 . 603 . 53950	Subscriptions/Dues	0	0	0	0	
100 . 603 . 53990	Other Contract Services	30,939	52,187	41,033	50,000	All internet, MHL support-Fin/Util/Citytax, Time Warn, Buckeye, Website Maint Website update 5,000
100 . 603 . 54100	Minor Tools and Sup	408	0	21	200	
100 . 603 . 54150	Computer Software	2,490	2,854	3,078	7,000	Symantec, Backup System
100 . 603 . 54500	Office Supplies	0	0	0	0	
	Subtotal - Operating	35,311	56,392	45,745	59,265	
	Subtotal - 603 - Computer Services	38.236	59,686	49.236	62.585	
	900 - Gen Fund Transfers & Advances					
100 . 900 . 59220	Trans Gen to Parks/GS 225	0	0	40,000	350,000	
100 . 900 . 59265	Trans Gen to Fire Levy 265			475,000	375,000	
100 . 900 . 59275	Trans Gen to Emp Retire 275	35,000	0	0	10,000	
100 . 900 . 59325	Trans Gen to 5Yr Op 325	290,000	0	25,000	160,000	
100 . 900 . 59921	Trans Gen to SCMR 210	100,000	0	0	0	
100 . 900 . 59961	Trans Gen to Water	0	0	0	0	
100 . 900 . 59965	Trans Gen to Sewer	0	0	0	0	
100 . 900 . 59966	Trans Gen to Storm	10,000	0	0	0	
100 . 900 . 59900	Advance Repay to 325	0	0	0	0	

* Beginning 2022 Fund Balances are Actual 2021 Ending Balances

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
100 . 900 . 59901	Advance Gen to 660	0	0	0	0	
	Subtotal - Transfers	435,000	0	540,000	895,000	
	Subtotal - 900 - Gen Fund Trans & Advances	435,000	0	540,000	895,000	
	Total General Fund Expenditures	3,834,472	3,306,102	3,777,107	4,373,321	
	100 Ending Balance	2,079,246	3,305,342	4,101,472	4,465,452	
	210 SCMR Fund					
	Beginning Balance	59,320	127,412	162,467	165,312 *	
	Balance Adjustment			-11,124		
	Revenues					
210 . 000 . 43170	Gasoline Tax	220,674	282,408	303,658	300,000	
210 . 000 . 43180	Motor Vehicle License Fee	34,174	33,466	37,251	35,500	
210 . 000 . 46010	Investment Earnings	2,353	2,606	1,828	2,500	
210 . 000 . 48020	Misc. Rev-Refunds/Reimb	2,225	17,051	0	1,000	
210 . 000 . 48090	Misc. Revenue-Other	0	900	0	600	
210 . 000 . 49020	Proceeds from Note Sale	0	0	0	0	
210 . 000 . 49100	Trans-In From General Fd	100,000	0	0	0	
210 . 000 . 49320	Trans-In From Cap Budget	0	0	0	0	
210 . 000 . 49325	Reimb fr 5yr Oper Cap Bud	0	0	0	0	
	Total Revenues	359,426	336,430	342,737	339,600	
	Expenditures					
210 . 303 . 51110	Full Time Salaries	149,054	161,724	177,533	173,183	
210 . 303 . 51120	Part-Time Salaries	519	1,861	2,222	3,672	25% of Seasonal Laborer
210 . 303 . 51130	Overtime	9,202	6,056	8,559	15,000	
210 . 303 . 51140	Snow Plow Overtime	0	0	0	0	
210 . 303 . 51510	Retirement	21,408	24,515	25,065	27,001	
210 . 303 . 51515	457 Employer Match	211	322	387	1,011	
210 . 303 . 51710	Health Insurance	44,222	44,711	47,108	49,000	
210 . 303 . 51720	Life Insurance	2	4	4	6	
210 . 303 . 51750	Workers' Comp	2,251	2,010	2,231	2,583	
210 . 303 . 51760	Do Not Use - Unempl	0	0	0	0	
210 . 303 . 51770	Medicare	2,309	2,465	2,753	2,797	
	Subtotal - Personnel	229,177	243,668	265,862	274,253	
210 . 303 . 51910	Uniforms	2,026	1,514	1,475	1,800	
210 . 303 . 53110	Conferences/Training	51	0	101	300	
210 . 303 . 53200	Insurance	5,427	5,386	5,914	7,000	
210 . 303 . 53320	Engineering	0	0	0	0	Moved to 240 Fund
210 . 303 . 53321	Engineering-St Issue 2	0	0	0	0	
210 . 303 . 53430	State Examiner Expe	1,800	1,800	1,800	2,200	
210 . 303 . 53630	Phone Charges	2,489	2,242	2,144	2,400	
210 . 303 . 53650	Communications Equipment	81	112	81	250	
210 . 303 . 53840	Equipment Maintenance	4,133	7,338	4,960	9,200	
210 . 303 . 53860	Maint/Repair Vehicles	9,832	3,831	14,195	10,000	
210 . 303 . 53910	Rentals	554	421	492	700	
210 . 303 . 53930	Legal Advertising	77	390	281	300	
210 . 303 . 53950	Subscriptions/Dues	104	107	110	200	
210 . 303 . 53990	Other Contracted Services	18,602	18,690	11,386	25,500	Pav't Marking; Cracksealing
210 . 303 . 54100	Do Not Use-See 240	0	0	0	0	Moved to 240 Fund
210 . 303 . 54110	Traffic/Road Signs	2,603	4,378	4,264	5,000	Replace old signs
210 . 303 . 54150	SCMR-Computers	0	0	0	0	
210 . 303 . 54400	Vehicle Gas/Oil	10,069	7,260	11,115	11,000	
210 . 303 . 54500	Office Supplies	135	237	228	300	
210 . 303 . 54600	Printing and Binding	47	47	52	100	
210 . 303 . 55100	Natural Gas	1,693	1,230	1,505	1,800	

* Beginning 2022 Fund Balances are Actual 2021 Ending Balances

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
210 . 303 . 55200	Electricity	2,436	2,724	2,803	3,000	
	Subtotal - Operating	62,157	57,707	62,906	81,050	
210 . 303 . 57310	Cap Engineering Fees	0	0	0	0	
210 . 303 . 57320	Capital Improvement	0	0	0	0	
210 . 303 . 57330	Cap Street Resurfacing	0	0	0	0	
210 . 303 . 57420	Cap Machinery/Equipment	0	0	0	0	
	Subtotal - Capital	0	0	0	0	
210 . 808 . 58110	Principal Pay-FTBP	0	0	0	0	
210 . 808 . 58510	Interest Pay-FTBP	0	0	0	0	
	Subtotal - Debt Service	0	0	0	0	
	Total Expenditures	291,334	301,375	328,768	355,303	
	210 Ending Balance	127,412	162,467	165,312	149,609	
	220 State Hwy Fund					
	Beginning Balance	76,952	91,013	107,727	126,059 *	
	Revenues					
220 . 000 . 43170	Gasoline Tax	20,645	22,898	24,621	24,000	
220 . 000 . 43180	Motor Vehicle License Fee	2,771	2,713	3,020	3,000	
220 . 000 . 46010	Investment Earnings	0	0	0	0	
	Total Revenues	23,416	25,611	27,641	27,000	
	Expenditures					
220 . 303 . 53840	Equipment Maintenance	0	1,419	0	2,500	
220 . 303 . 53990	Other Contract Services	5,972	2,122	2,280	10,700	Traffic Signals/ Testing
220 . 303 . 54100	Minor Tools and Supplies	1,280	1,500	1,485	1,650	
220 . 303 . 54110	Traffic/Road Signs	255	1,675	3,105	2,300	
220 . 303 . 54300	Road Salt	42	0	0	2,000	Brine & Beet
220 . 303 . 55200	Electricity	1,806	2,181	2,439	2,500	
	Subtotal - Operating	9,355	8,897	9,309	21,650	
220 . 303 . 57310	Capital Engineering	0	0	0	0	
220 . 303 . 57320	Capital Improvement	0	0	0	0	
	Subtotal - Capital	0	0	0	0	
	Total Expenditures	9,355	8,897	9,309	21,650	
	220 Ending Balance	91,013	107,727	126,059	131,409	
	225 Parks & Green Space Fund					
	Beginning Balance	178,874	222,568	262,683	163,049 *	
	Balance Adjustment			-12,306		
	Revenues					
225 . 000 . 42120	Video Service Provider Fee (Former Franchise Fee)	78,404	95,482	89,015	90,000	
225 . 000 . 42125	Open Space Devel Fees	6,610	5,157	9,450	9,000	
225 . 000 . 43420	ODNR State Grant	0	0	0	219,300	
225 . 000 . 48090	Misc. Revenue-Other	1,989	3,500	4,502	150,000	
225 . 000 . 49100	Trans-In From General Fd	0	0	40,000	350,000	
	Total Revenues	87,003	104,140	142,967	818,300	
	Expenditures					
225 . 401 . 53200	Insurance	2,261	2,246	2,688	2,770	
225 . 401 . 53320	Engineering Fees	0	1,712	2,080	3,500	

* Beginning 2022 Fund Balances are Actual 2021 Ending Balances

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
225 . 401 . 53840	Equip Maint	0	0	141	1,000	
225 . 401 . 53910	Rentals	0	0	0	200	Aerial Lift, Bobcat Attachments
225 . 401 . 53990	Other Contract Services	7,045	18,068	28,627	25,000	Porta toilets for parks; Ball Field Maint
225 . 401 . 54100	Minor Tools and Supplies	6,752	7,200	7,332	6,200	
225 . 401 . 55100	Natural Gas	1,664	1,393	1,993	2,000	
225 . 401 . 55200	Electricity	6,587	7,432	8,209	8,300	
225 . 405 . 53990	Oth Contr Svc-Do Not Use	0	0	0	0	
225 . 829 . 58600	NS RR Park Lease Payment	19,000	19,000	19,000	19,000	
	Subtotal - Operating	43,309	57,050	70,070	67,970	
225 . 401 . 57220	Cap B & G - Parks	0	0	0	0	
225 . 401 . 57320	Capital Improvement	0	6,974	160,225	709,200	Prairie Tr Pk Path Resurf 143,600; Public Square 560,000; Signs 5,600
225 . 401 . 57420	Cap Equip	0	0	0	0	
225 . 403 . 53990	Other Contract Serv	0	0	0	0	
225 . 403 . 57220	Cap B & G - Rec	0	0	0	0	
225 . 403 . 57420	Cap Equip - Rec	0	0	0	0	
225 . 900 . 59910	Reimburse Gen From	0	0	0	0	
	Subtotal - Capital	0	6,974	160,225	709,200	
225 . 819 . 58110	Dudrow Site Debt Payment	0	0	0	0	
	Subtotal - Debt Service	0	0	0	0	
	Subtotal - Capital & Debt	0	6,974	160,225	709,200	
	Total Expenditures	43,309	64,024	230,295	777,170	
	225 Ending Balance	222,568	262,683	163,049	204,179	
	240 Permissive Tax Fund					
	Beginning Balance	143,685	159,464	182,827	159,370 *	
	Balance Adjustment			-36,468		
	Revenues					
240 . 000 . 41300	Permissive Tax-Local Code B	28,825	28,991	31,545	31,000	
240 . 000 . 43210	Permissive Tax-Cty Code D/F	14,413	14,496	15,787	14,500	
240 . 000 . 43300	Permissive Tax-Local Code J	28,826	28,991	31,555	31,000	
240 . 000 . 46010	Investment Earnings	59	63	24	50	
240 . 000 . 48020	Misc. Rev-Refunds/Reimb	0	0	0	0	
	Total Revenues	72,122	72,541	78,911	76,550	
	Expenditures					
240 . 303 . 53320	Engineering	0	0	0	0	

* Beginning 2022 Fund Balances are Actual 2021 Ending Balances

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
240 . 303 . 53990	Other Contract Serv	14,310	0	223	6,000	Crack & joint sealing; Striping, Brine & other
240 . 303 . 54100	Minor Tools and Sup	6,949	7,568	6,838	8,200	
240 . 303 . 54300	Road Salt	35,084	41,609	58,839	50,000	1,000T @ $50.00/T
240 . 601 . 53990	Other Contract Serv(Do not use)	0	0	0	0	
	Total Expenditures	56,342	49,178	65,900	64,200	
	240 Ending Balance	159,464	182,827	159,370	171,720	
	250 Police Pension Fund					
	Beginning Balance	4,102	12,600	13,000	15,023 *	
	Revenues					
250 . 000 . 41100	Real Estate Taxes	38,535	47,285	47,912	47,912	Actual 2021
250 . 000 . 41200	Per Prop Taxes (Incl HB 66)	0	0	0	0	
250 . 000 . 41250	Kilowatt Tax-HB 287	0	0	0	0	
250 . 000 . 43160	Property Tax Reimburse	5,492	10,518	5,616	5,616	Actual 2021
	Total Revenues	44,027	57,803	53,528	53,528	
	Expenditures					
250 . 201 . 53410	Auditor/Treas Fees	481	576	583	600	
250 . 201 . 53415	A/T Land Reutilization Fee	48	76	922	1,000	
250 . 201 . 56100	Retirement Oper Exp	35,000	56,750	50,000	50,000	
250 . 201 . 56200	Reimbursement Gen F					
	Total Expenditures	35,529	57,403	51,505	51,600	
	250 Ending Balance	12,600	13,000	15,023	16,951	
	260 Education/Enforcement Fund					
	Beginning Balance	19,539	20,751	22,549	24,074 *	
	Revenues					
260 . 000 . 45300	Other Court Distributions	1,213	1,798	1,525	1,500	
260 . 000 . 48090	CPT-State Attorney General	0	0	0	0	
	Total Revenues	1,213	1,798	1,525	1,500	
	Expenditures					
260 . 201 . 53110	Conferences/Training	0	0	0	1,000	
260 . 201 . 54100	Other Expenses	0	0	0	0	
	Total Expenditures	0	0	0	1,000	
	260 Ending Balance	20,751	22,549	24,074	24,574	

* Beginning 2022 Fund Balances are Actual 2021 Ending Balances

Account #			Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
			265 Fire Levy Fund					
			Beginning Balance	0	0	0	216,754	
			Balance Adjustment					
			Revenues					
265	000	41100	Real Estate Taxes	0	0	567,123	567,123	
265	000	43160	Property Tax Reimbursement	0	0	9,353	9,353	
265	000	48090	Misc. Revenue-Other	0	0	122	122	
265	000	49100	Trans-In From General Fd	0	0	475,000	375,000	
			Total Revenues	0	0	1,051,598	951,598	
			Expenditures					
265	203	51110	Full Time Salaries	0	0	309,777	396,220	
265	203	51120	Part Time Salaries-SS	0	0	178,886	281,018	
265	203	51125	Part Time Salaries-PERS	0	0	4,902	17,340	
265	203	51130	Overtime	0	0	60,035	51,250	
265	203	51140	Volunteer Compensation-SS	0	0	37,727	53,500	
265	203	51145	Vol Compensation-PERS	0	0	0	600	
265	203	51150	Standby Pay-SS	0	0	0	0	
265	203	51155	Standby Pay-PERS	0	0	0	0	
265	203	51510	Retirement	0	0	81,840	103,648	
265	203	51515	457 Employer Match	0	0	5,083	7,797	
265	203	51710	Health Insurance	0	0	107,887	175,656	
265	203	51720	Life Insurance	0	0	0	1,418	
265	203	51750	Workers' Comp	0	0	8,562	10,040	
265	203	51751	Workers' Comp-Vol FFs	0	0	0	5,357	
265	203	51760	Unemployment Comp	0	0	0	0	
265	203	51770	Medicare	0	0	8,588	11,452	
265	203	51780	Social Security	0	0	15,287	20,740	
			Subtotal - Personnel	0	0	818,574	1,136,036	
265	203	53410	Auditor/Treasurers Fees	0	0	6,284	6,284	
265	203	53415	A/T Land Reutilization Fees	0	0	9,986	9,986	
265	203	53990	Other Contract Serv	0	0	0	0	
			Subtotal - Operating	0	0	16,270	16,270	
265	203	57420	Capital Equipment	0	0	0	0	
265	203	57320	Capital Improvement	0	0	0	0	
			Subtotal - Capital	0	0	0	0	
			Total Expenditures	0	0	834,844	1,152,306	
			265 Ending Balance	**0**	**0**	**216,754**	**16,046**	

* Beginning 2022 Fund Balances are Actual 2021 Ending Balances

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
	275 Employee Retirement Benefits Fund					
	Beginning Balance	31,564	63,272	60,752	52,256 *	
	Revenues					
275 . 000 . 49999	Trans-in Retire Severance	35,000	0	0	10,000	
	Total Revenues	35,000	0	0	10,000	
	Expenditures					
275 . 601 . 59200	Emp Ret Ben Reserve					
275 . 700 . 51160	Accum Sick Leave	0	803	2,806	3,000	
275 . 700 . 51170	Accum Vacation Leave	3,292	1,347	4,055	4,100	
275 . 700 . 51180	Accum Comp Time	0	371	1,635	1,700	
	Total Expenditures	3,292	2,521	8,496	8,800	
	275 Ending Balance	63,272	60,752	52,256	53,456	

* Beginning 2022 Fund Balances are Actual 2021 Ending Balances

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
325 . 000 . 49020	Note-Ladder Truck	0	0	0	0	
325 . 000 . 49021	Note-Wooden Gate	0	0	0	0	Paid in Full 2012
325 . 000 . 49023	Note-2006 Paving	0	0	0	0	Moved to Bonds 2012
325 . 000 . 49024	Note-FTBP Streets	185,000	50,000	0	0	
325 . 000 . 49025	Note-07-08 Dwntn Revitaliz	0	0	0	0	Moved to Bonds 2012
325 . 000 . 49026	Note-Rescue Squad	0	0	0	0	Paid in Full 2012
325 . 000 . 49027	Note-Fire Engine	0	0	1,650,000	0	
325 . 000 . 49028	Note-Public Works Add'n	0	0	0	0	
325 . 000 . 49029	Note-10-11 Dwntn Revitaliz	0	0	0	0	Moved to Bonds 2012
325 . 000 . 49030	Note-64/Wat-Mon Int Impvs	0	0	0	0	
325 . 000 . 49100	Trans-In-Gen to 5Yr Op Cap	290,000	0	25,000	160,000	
325 . 000 . 49310	Trans-In Cap 310 Prm Imp	0	0	0	0	
325 . 000 . 49320	Tran-In Cap 320 Cap In Tax	0	0	0	0	
325 . 000 . 49300	5 Yr Oper Cap Bud Reserves	0	0	0	0	
325 . 000 . 49410	Trans-In Note Ret 410	0	0	0	0	
325 . 000 . 49420	Trans-In Bond Ret 420	0	0	0	0	
325 . 000 . 49610	Advance Repayment	200,000	0	0	0	
	Total Revenues	1,655,682	1,406,770	5,870,258	1,998,135	
	Total Note Revenue	185,000	50,000	1,650,000	0	
	Expenditures					
	101 - Council					
325 . 101 . 57420	Cap Equip - Council	2,200	0	0	0	
	103 - Administration					
325 . 103 . 57510	Cap Furn/Fix-Admini	0	0	0	7,000	
	105 - Finance					
325 . 105 . 53310	Underwrite/Legal Fee Bonds/Notes	1,700	310	105,101	3,727	Operating/Bond Fees
325 . 105 . 53415	A/T Land Reutilization Fee	99	82	46	200	Operating
325 . 105 . 57510	Cap Furn/Fix-Finance	4,750	0	0	0	
	Subtotal - 105 - Finance	6,548	393	105,147	3,927	
	107 - Income Tax					
325 . 107 . 53460	RITA Expense	26,645	27,490	29,395	29,442	2022 Income Tax @ 3%
325 . 107 . 53470	Income Tx-Net Prof Adm Fee	34	77	0	0	
325 . 107 . 56200	Income Tax Refund	20,164	11,577	16,141	12,260	
325 . 107 . 56210	Income Tx-Net Prof Refunds	1,782	2,734	0	250	
325 . 107 . 57220	Bldg/Grds-Tax	0	0	0	0	
325 . 107 . 57420	Cap Equip-Tax	0	0	0	0	
	Subtotal - 107 - Income Tax	48,624	41,877	45,536	41,952	Operating
	201 - Police Department					
325 . 201 . 57420	Cap Equip-Police Dept	30,603	33,026	47,192	142,128	Car, Cameras, Tasers, Rifles, Generator & Golf Cart
	203 - Fire Department					
325 . 203 . 57420	Cap Equip-Fire/EMS	117,210	82,881	1,828,217	60,000	FF Gear, Hose, Foam, Strut Equip, Sign
325 . 203 . 57510	Cap Furn/Fix-Fire/EMS	0	2,981	0	0	
	Subtotal - Capital	117,210	85,862	1,828,217	60,000	
325 . 203 . 58110	Principal Pay-Ladder Truck	0	0	1,400,000	0	Paid in Full 2018
325 . 203 . 58510	Interest Pay-Ladder Truck	0	0	10,267	0	
325 . 805 . 58110	Prin Pay - Fire Station	0	0	0	0	Moved to New Bonds 2012
325 . 805 . 58510	Int Pay - Fire Station	0	0	0	0	
325 . 813 . 58110	Principal Pay-Rescue Squad	0	0	0	0	

* Beginning 2022 Fund Balances are Actual 2021 Ending Balances

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
	290 Crime Prevention Fund					
	Beginning Balance	2,714	1,561	1,561	767 *	
	Revenues					
290 . 000 . 43540	Federal Grants	0	0	0	0	
290 . 000 . 44160	Registrations-Safety City	1,710	0	1,800	2,400	60 @ $40 Ea
290 . 000 . 48070	Donations & Gen Fd Tr In	0	0	0	0	
	Total Revenues	1,710	0	1,800	2,400	
	Expenditures					
290 . 201 . 53990	Other Contract Serv	0	0	0	0	
290 . 201 . 53995	Safety City Expense	2,864	0	2,594	2,400	Also 100.201.56100
290 . 201 . 54100	Minor Tools and Sup	0	0	0	0	
290 . 201 . 54500	Office Supplies	0	0	0	0	
290 . 201 . 54600	Printing and Binding	0	0	0	0	
	Total Expenditures	2,864	0	2,594	2,400	
	290 Ending Balance	1,561	1,561	767	767	
	300 Law Enforcement Trust Fund					
	Beginning Balance	6,977	7,592	8,192	8,392 *	
	Revenues					
300 . 000 . 45300	Forfeitures/Local Maumee	615	600	200	500	
300 . 000 . 45350	Forfeitures/Eq Shr-US Marsh	0	0	0	0	Forfeiture-Drug Tsk Force
300 . 000 . 48090	Misc Revenue-Other	0	0	0	0	
	Total Revenues	615	600	200	500	
	Expenditures					
300 . 201 . 53990	Other Contracted Svc-Mau	0	0	0	0	
300 . 201 . 54100	Minor Tools and Sup-Mau	0	0	0	0	
300 . 201 . 53995	Other Contr Svc-US Mar/Eq Sh	0	0	0	0	
300 . 201 . 54105	Equip,Min Tools&Sup-US Mar/Eq Sh	0	0	0	0	
	Total Expenditures	0	0	0	0	
	300 Ending Balance	7,592	8,192	8,392	8,892	
	325 5 Yr Operating Budget Capital Fund					
	Beginning Balance	1,639,197	1,708,210	1,888,092	1,279,502 *	
	Balance Adjustment			-1,013,548	0	
	Revenues					
325 . 000 . 41500	Municipal Income Tax	908,337	927,914	1,128,077	998,654	2021 Actual + 1% (25%)
325 . 000 . 41550	Muni Inc Tax - Utilities	3,216	289	5	303	2021 Actual + 0% (25%)
325 . 000 . 41560	Muni Inc Tax - Oh Net Profit	6,326	11,821	6,559	5,870	2021 Actual + 0% (25%)
325 . 000 . 43410	Lucas Cty SWMD Grant	0	0	0	0	
325 . 000 . 43420	OPWC Grant	0	74,133	0	220,500	US 24/Rt. 64 Traffic Signal
325 . 000 . 43425	OPWC Loan	0	0	0	0	
325 . 000 . 43440	State Grants	9,280	300,487	0	557,000	
325 . 000 . 43520	Misc Fed Grant	0	0	0	0	
325 . 000 . 43525	Dwntn Revitalization Grant	0	0	0	0	
325 . 000 . 46010	Investment Earnings	12,050	13,165	8,957	11,400	
325 . 000 . 46015	Bond/Note Sale Premiums	1,357	177	53,853	0	
325 . 000 . 47030	Special Assess-Sidewalks	845	536	229	229	Residential Sidewalks
325 . 000 . 47060	Special Assess Dt Improv	4,154	2,720	1,529	1,529	Downtown CDBG Sidewalk
325 . 000 . 48000	Subdiv Tree Fees	13,950	11,700	13,050	13,500	
325 . 000 . 48025	RITA Retainer Refund	10,834	12,104	9,150	9,150	
325 . 000 . 48090	Misc Revenue	10,333	1,725	18,849	20,000	Auction Revenue & Misc
325 . 000 . 49000	Reimburse of Advance	0	0	0	0	
325 . 000 . 49015	Proceeds From Bond Sale	0	0	2,955,000	0	

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Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
325 . 813 .	58510 Int Pay-Rescue Squad	0	0	0	0	
325 . 826 .	58110 Principal Pay-Fire Engine	0	0	250,000	0	
325 . 826 .	58510 Int Pay-Fire Engine	0	0	1,833	0	
	Subtotal - Debt	0	0	1,662,100	0	
	Subtotal - 203 - Fire Department	117,210	85,862	3,490,317	60,000	
	301 - Buildings & Grounds					
325 . 301 .	57220 Cap Improv-B&G	27,755	0	0	75,000	(2) Generators
325 . 301 .	57420 Cap Equip-Bldg/Grds	0	44,154	58,985	10,000	Utility Tractor
325 . 816 .	58110 Prin Pay - PW Addition	0	0	0	0	
325 . 816 .	58510 Int Pay - PW Addition	0	0	0	0	
	Subtotal - 301 - Buildings & Grounds	27,755	44,154	58,985	85,000	
	303 - SCMR					
325 . 303 .	57220 Cap Bldg/Grds-SCMR	1,519	0	0	0	
325 . 303 .	57330 Cap St Resurface	650,611	432,732	60,120	1,107,000	Paving 345k; AWT Improv 652k; Curbs; SUP Eng 45K
325 . 303 .	57420 Cap Equip-SCMR	8,810	44,154	83,986		Trailer, (2) Generators
	Subtotal - Capital	660,940	476,885	144,106	1,107,000	
325 . 303 .	58150 Prin-OPWC-SCMR	16,261	6,156	18,468	12,313	OPWC Debt: Canal Rd CT26A 3,949; Wilk/Edger CT24J 12,313
325 . 808 .	58110 Prin-FTBP Streets	260,000	185,000	50,000	0	55,000-325; 205,000-BAN
325 . 808 .	58510 Int Pay - FTBP Streets	7,150	4,625	500	0	
325 . 812 .	58110 Prin-06-07 Paving Wilk/Edge	0	0	0	0	Moved to Bonds 2012
325 . 812 .	58510 Int Pay-06-07 Pav Wilk/Edge	0	0	0	0	
325 . 816 .	58110 Prin Pay - PW Addition	0	0	0	0	
325 . 816 .	58510 Int Pay - PW Addition	0	0	0	0	
325 . 818 .	58110 Prin-64/Wat-Mon Int Impvs	0	0	0	0	
325 . 818 .	58510 Int Pay-64/Wat-Mon Int Imps	0	0	0	0	
	Subtotal - Debt	283,411	195,781	68,968	12,313	
	Subtotal - 303 - SCMR	944,350	672,666	213,074	1,119,313	
	401 - Parks Maintenance					
325 . 401 .	57220 Bldg/Grds-Parks Maint	0	0	0	0	
325 . 401 .	57420 Cap Equip-Park Main	0	0	0	0	
	Subtotal - 401 - Parks Maintenance	0	0	0	0	
	403 - Recreation					
325 . 403 .	57220 Bldg/Grds-Rec	0	0	0	0	
325 . 403 .	57420 Cap Equip-Rec	0	0	0	0	
	Subtotal - 403 - Recreation	0	0	0	0	
	501 - Community Development					
325 . 501 .	53920 Tree Maintenance	0	0	0	0	
325 . 501 .	53990 Other Contracted Services	1,497	610	0	63,000	Com Plan 60k;
325 . 501 .	57220 Bldg/Grds-Comm Dev	10,427	4,198	868	3,500	DT Banners Ect
325 . 501 .	57300 Downtown Revitalization	0	0	0	0	

* Beginning 2022 Fund Balances are Actual 2021 Ending Balances

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
325 . 501 . 57320	Cap Imp-Comm Devel	10,373	0	20,014	0	Sidewalks
	Subtotal - Capital	22,297	4,808	20,882	66,500	
325 . 501 . 58110	Principal Pay-Wooden Gate	0	0	0	0	
325 . 501 . 58510	Interest Pay-Wooden Gate	0	0	0	0	
325 . 811 . 58110	Prin Pay-07-08 Dwntn Revital	0	0	0	0	Moved to Bonds 2012
325 . 811 . 58510	Int Pay-07-08 Dwntn Revitaliz	0	0	0	0	
325 . 814 . 58110	Prin Pay-10-11 Dwntn Revital	0	0	0	0	Moved to Bonds 2012
325 . 814 . 58510	Int Pay-10-11 Dwntn Revitaliz		0	0	0	
	Subtotal - Debt	0	0	0	0	
	Subtotal - 501 - Community Development	22,297	4,808	20,882	66,500	
	502 - Public Trees					
325 . 502 . 53920	Tree Maintenance	2,209	5,596	6,480	7,200	Operating
325 . 502 . 53921	Tree Removals	15,625	7,458	27,450	25,000	Operating
325 . 502 . 53922	Tree Planting	3,140	3,255	8,180	60,000	Operating
325 . 502 . 53923	Subdiv Street Trees	3,348	11,353	5,754	10,000	
	Subtotal - 502 - Public Trees	24,322	27,662	47,864	102,200	
	503 - Street Lighting					
325 . 503 . 53840	Equip Maint/Improvments	0	0	0	800	
325 . 503 . 53990	Other Contracted Services	270	460	0	2,000	Operating
325 . 503 . 54100	Minor Tools and Sup	0	0	0	0	
325 . 503 . 57320	Cap Imp-St Lights D	72,736	84,059	19,535	0	
	Subtotal - 503 - Street Lighting	73,006	84,519	19,535	2,800	
	505 - Solid Waste					
325 . 505 . 57220	Cap B/G-Solid Waste	0	0	0	0	
325 . 505 . 57420	Cap Equip-Solid Waste	0	0	0	0	
325 . 505 . 58110	Principal Pay-Disher Prop	0	0	0	0	
325 . 505 . 58510	Interest Pay-Disher Prop	0	0	0	0	
	Subtotal - 505 - Solid Waste	0	0	0	0	
	601 - Non-Departmental					
325 . 601 . 57220	Cap Bldg/Grd Non-Dept	37,665	761	0	0	
325 . 601 . 57420	Cap Equip Non-Dept	0	0	0	0	
325 . 601 . 57510	Cap Furn/Fix-Non De	0	0	0	0	
	Subtotal - 601 - Non-Departmental	37,665	761	0	0	
	603 - Computer Services					
325 . 603 . 57420	Cap Equip/Software	61,102	38,673	7,906	14,000	Computer components, printers, software upgrades
	804 - Non-Departmental Debt Service					
325 . 821 . 58110	Prin Pay -2021 Bond/Fire Trucks	0	0	0	160,000	
325 . 821 . 58510	Int Pay -2021 Bond/Fire Trucks	0	0	0	21,304	
325 . 820 . 58110	Prin Pay - 2012 Bonds	140,000	145,000	1,365,000	175,000	
325 . 820 . 58510	Int Pay - 2012 Bonds	50,988	47,488	43,862	16,277	
	Subtotal - 601 - Non-Departmental Debt Service	190,988	192,488	1,408,862	372,581	
	900 - Reimbursements					
325 . 900 . 59100	Reimburse-Gen Cap E	0	0	0	0	
325 . 900 . 59210	Reimburse-SCMR Cap	0	0	0	0	
325 . 900 . 59390	Reimburse-N/S River	0	0	0	0	
325 . 900 . 59420	Reimb-Fire St Debt (420)	0	0	0	0	
325 . 900 . 59900	Advance-out	0	0	0	0	
	Subtotal - 900 - Reimbursements	0	0	0	0	

* Beginning 2022 Fund Balances are Actual 2021 Ending Balances

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
	Total Expenditures	1,586,669	1,226,888	5,465,300	2,017,401	
	325 Ending Balance	1,708,210	1,888,092	1,279,502	1,260,236	
	330 Tax Equivalent Fund (TIF)					
	Beginning Balance	0	0	0	0 *	
	Revenues					
330 . 000 . 41270	Service Payments Rev - TIF	137,697	146,707	172,967	182,000	Farnsworth Investors
330 . 000 . 46010	Investment Earnings	0	0	0	0	
	Total Revenues	137,697	146,707	172,967	182,000	
	Expenditures					
330 . 501 . 53410	T.I.F. Treas./Aud. Fees	1,369	1,459	1,701	2,000	TIF to Treas/Aud
330 . 501 . 56600	T.I.F. Service Pymt-Cap Proj	136,328	145,248	171,266	180,000	TIF to Developer
	Total Expenditures	137,697	146,707	172,967	182,000	
	330 Ending Balance	0	0	0	0	
	610 Water Fund					
	Beginning Balance	591,098	852,367	1,101,078	1,204,255 *	
	Balance Adjustment			-7,330		
	Revenues					
610 . 000 . 44510	Consumption Charge	1,188,793	1,333,502	1,345,291	1,324,000	
610 . 000 . 44520	Consumpt Charge-Penalty	13,048	12,277	12,086	13,250	
610 . 000 . 44530	Lucas County Revenue	0	0	0	0	
610 . 000 . 44540	Bulk Water Sales	7,299	0	0	0	
610 . 000 . 44550	Tap-in Fees Water	64,737	32,359	43,377	32,000	
610 . 000 . 44560	Service Charges	3,196	1,483	727	1,000	
610 . 000 . 46010	Interest	8,184	9,849	7,781	9,950	
610 . 000 . 47040	Spec Assess Wat Collect	0	0	0	0	
610 . 000 . 48020	Misc Rev Refunds/Reimb	5,079	18,169	0	1,000	
610 . 000 . 48090	Misc. Revenue-Other	8,080	7,266	7,320	7,200	Amplex Lease Pmts
610 . 000 . 49620	Water Deposit-Credit	0	0	0	0	
610 . 000 . 49640	Adv/Trans In	0	0	0	0	
	Total Revenues	1,298,416	1,414,906	1,416,582	1,388,400	
	Expenditures					
610 . 305 . 51110	Full-Time Salaries	139,466	152,406	174,414	166,776	
610 . 305 . 51120	Part-Time Salaries	545	1,861	2,222	3,672	25% of Seasonal Laborer
610 . 305 . 51130	Overtime	8,946	9,806	5,940	10,000	Water breaks & call ins
610 . 305 . 51145	Water Break Overtime	0	0	0	0	
610 . 305 . 51160	Accum Sick Leave	0	0	0	0	
610 . 305 . 51510	Retirement	20,022	23,709	23,852	25,484	
610 . 305 . 51515	457 Employer Match	666	972	1,067	1,581	
610 . 305 . 51710	Health Insurance	37,673	36,769	38,848	39,000	
610 . 305 . 51720	Life Insurance	19	38	42	69	
610 . 305 . 51750	Worker's Compensation	2,044	1,797	1,996	2,429	
610 . 305 . 51760	Unemployment Compensat	0	0	0	0	
610 . 305 . 51770	Medicare Contribution	2,177	2,394	2,663	2,639	
610 . 305 . 51780	Social Security	0	0	0	0	
	Subtotal - Personnel	211,557	229,750	251,044	251,650	
610 . 305 . 51910	Uniforms	1,337	1,311	1,095	1,400	
610 . 305 . 53110	Conferences/Training	651	50	657	1,000	
610 . 305 . 53170	Recruitment/Testing	0	0	0	0	
610 . 305 . 53200	Insurance	3,618	3,597	3,764	3,920	
610 . 305 . 53320	Engineering Fees	1,952	0	2,018	3,500	

* Beginning 2022 Fund Balances are Actual 2021 Ending Balances

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
610 . 305 . 53430	State Examiner Expe	2,700	2,700	2,700	2,700	
610 . 305 . 53580	Tol & Luc Bulk Water Chgs	743,542	854,313	948,861	975,000	6% increase in 2022
610 . 305 . 53610	Postage	4,664	2,713	6,418	6,000	
610 . 305 . 53630	Phone Charges	2,279	2,017	2,024	2,500	
610 . 305 . 53650	Communications Equip	81	106	81	300	
610 . 305 . 53840	Equipment Maintenance	2,423	4,958	1,389	4,400	
610 . 305 . 53860	Maint/Repair Vehicles	692	3,585	1,944	3,250	
610 . 305 . 53910	Rentals	429	421	492	800	
610 . 305 . 53930	Legal Advertising	116	0	0	400	
610 . 305 . 53950	Subscriptions/Dues	500	182	185	500	
610 . 305 . 53990	Other Contract Services	36,514	35,497	48,380	49,125	$7,125 -W&S Study
610 . 305 . 54100	Minor Tools and Supplies	8,884	11,457	20,952	24,000	
610 . 305 . 54150	Water-Computers	0	0	0	600	
610 . 305 . 54400	Vehicle Gas/Oil	4,079	3,164	4,111	4,500	
610 . 305 . 54500	Office Supplies	324	624	443	600	
610 . 305 . 54600	Printing and Binding	826	447	52	1,000	
610 . 305 . 55100	Natural Gas	1,693	1,230	1,505	2,200	
610 . 305 . 55200	Electricity	8,291	8,073	7,960	8,500	
610 . 305 . 56100	Other Operating Exp	0	0	0	0	
610 . 305 . 56200	Refunds/Reimbursements	0	0	0	500	
	Subtotal - Operating	825,591	936,445	1,055,031	1,096,695	
610 . 900 . 59640	Adv/Trans Oper to Cap	0	0	0	0	
	Total Expenditures	1,037,148	1,166,195	1,306,075	1,348,345	
	610 Ending Balance	852,367	1,101,078	1,204,255	1,244,310	
	620 Water Deposit Fund					
	Beginning Balance	55,257	63,671	72,036	76,800 *	
	Revenues					
620 . 000 . 49910	Water Deposits-New Serv	10,410	11,191	7,212	6,600	
	Total Revenues	10,410	11,191	7,212	6,600	
	Expenditures					
620 . 900 . 59991	Water Deposit-Refund Cks	1,995	2,826	2,448	2,500	
620 . 900 . 59992	Water Dep-Credit to Water Bill	0	0	0	0	
	Total Expenditures	1,995	2,826	2,448	2,500	
	620 Ending Balance	63,671	72,036	76,800	80,900	
	640 Water Debt Fund					
	Beginning Balance	352,269	368,992	541,089	354,726 *	
	Balance Adjustment			-75,013		
	Revenues					
640 . 000 . 43420	OPWC Grant	35,340	0	0	32,190	Water Meters & Radio Read Units
640 . 000 . 43425	OPWC Loan	53,010	0	0	48,285	Water Meters & Radio Read Units
640 . 000 . 44510	Capital Charge	409,850	423,017	438,198	435,000	
640 . 000 . 44520	Capital Charge-Penalty	3,715	3,521	3,369	3,000	
640 . 000 . 44550	Special Water Tap Fees	0	0	0	0	
640 . 000 . 44560	Meter Pit Sales	0	0	0	4,000	
640 . 000 . 46010	Investment Earnings	0	0	0	0	
640 . 000 . 46015	Bond/Note Sale Premiums	11,312	49,281	21,381	0	
640 . 000 . 48090	Misc. Revenue Other		-15,995	0	0	
640 . 000 . 49000	Adv from 5 Yr Cap Fund	0	0	0	0	
640 . 000 . 49020	Proceeds Note/Bond Sale		2,706,238	1,492,365	0	
640 . 000 . 49023	Note-2006 WL Rpl-Wilkshire	0	0	0	0	

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Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
640 . 000 .	49026 Note-08Water Tower Restore	121,000	110,000	100,000	0	
640 . 000 .	49027 Note-11Conrad Tank Restore	0	0	0	0	
640 . 000 .	49028 Note-12 SR 64 West WL	0	0	0	0	
640 . 000 .	49029 Note-14 Ind Pk Tank Restore	281,000	276,000	260,000	0	
640 . 000 .	49030 Note-14 Mich Ave WL (Was Master M	200,000	191,000	180,000	0	
640 . 000 .	49031 Bond-BG WL(Was Choct/Wilk)	0	0	0	0	
640 . 000 .	49032 Note-16 BG WL	340,000	330,000	320,000	0	
640 . 000 .	49033 Note-18 CIP (Dutch Rd WL)	215,000	204,000	195,000	0	
640 . 000 .	49034 Note-19 Mich Ave WL Phase 2	350,000	340,000	330,000	0	
640 . 000 .	49035 Note-19 Canopy Wat Meter Syst	0	80,000	70,000	0	
640 . 000 .	46910 Trans from Water Fund	0	0	0	0	
640 . 000 .	49610 Adv/Trans from Water Fund	0	0	0	0	
	Total Revenues	2,020,227	4,697,062	3,410,313	522,475	
	Expenditures					
640 . 305 .	53310 Underwrite/Legal Fee Bonds/Notes	8,232	117,011	51,371	6,406	Bond Fees
640 . 305 .	56200 Refunds-Capital Charge	0	0	0	0	
640 . 305 .	57220 Buildings and Grounds	0	0	0	0	
640 . 305 .	57310 Cap Engineering	2,136	1,290	2,216	7,125	7,125 - W&S Study
640 . 305 .	57320 Capital Improvement	307,527	0	0	12,000	
640 . 305 .	57420 Capital Equipment	26,772	21,327	245,415	36,250	Water Meters & Radio Read Units 8,000; FHs & Valves 10,000
640 . 305 .	57510 Cap Furniture/Fixtures	0	0	0	0	
	Subtotal - Capital	344,667	139,627	299,002	61,781	
640 . 808 .	58110 Note Principal Pay-FTBP	0	0	0	0	
640 . 808 .	58510 Note Interest Pay-FTBP	0	0	0	0	
640 . 800 .	58130 Principal OWDA Loan	0	0	0	0	
640 . 800 .	58530 Interest OWDA Loan	0	0	0	0	
640 . 806 .	58110 OPWC Loan Principal Repay	19,793	11,222	33,665	24,860	Sycam Wat Tower Restore-6,366(CL27K); Conrad Tower Restore-6,273(CT42N); Mich Ave Repl Ph 1-7,155(CL22S); Mich Ave Repl Ph2-2651 (CL34V)
640 . 807 .	58130 Luc Co OWDA/OPWC Loan-N Riv	13,485	13,485	6,743	13,490	Luc Co Debt Svc-N River WL
640 . 809 .	58110 Note Prin Pay-06 WL Wilksh	0	0	0	0	
640 . 809 .	58510 Note Int Pay-06 WL Wilksh	0	0	0	0	
640 . 811 .	58110 Note Prin Pay-08Wat Tower Res Syca	130,000	121,000	210,000	0	9,654-640; 120,346-BAN
640 . 811 .	58510 Note Int Pay-08 Wat Tower Res Syca	3,600	3,025	1,833	0	
640 . 813 .	58110 **Notes/2021 Bond Roll Ov Princ**				62,000	
640 . 813 .	58510 **Note/2021 Bond Roll Ov Int Pay**				26,940	
640 . 817 .	58110 Note Prin Pay-11Conrad Tank Res	0	0	0	0	
640 . 817 .	58510 Note Int Pay-11Conrad Tank Res	0	0	0	0	
640 . 821 .	58110 **Note/Bond Prin Pay-SR 64 W WL**	25,000	370,000	20,000	20,000	
640 . 821 .	58510 **Note/Bond Int Pay-SR 64 W WL**	11,250	10,302	5,338	5,088	
640 . 822 .	58110 Note Prin Pay-Ind Pk Tank Res	285,000	281,000	536,000	0	13,000-640; 272,000-BAN
640 . 822 .	58510 Note Int Pay-Ind Pk Tank Res	7,850	7,025	4,667	0	
640 . 823 .	58110 Note Prin Pay-14 Mich Ave WL (Was Mast	208,000	200,000	371,000	0	12,000-640; 196,000-BAN
640 . 823 .	58510 Note Int Pay-14 Mich Ave WL (Was Master	5,740	5,000	3,230	0	
640 . 824 .	58110 Note Prin Pay-15 Choctaw/Wilk	0	0	0	0	
640 . 824 .	58510 Note Int Pay-15 Choctaw/Wilk	0	0	0	0	
640 . 827 .	58110 Perry Encasement Pipe Purch	6,417	6,417	0	0	Paid Off
640 . 828 .	58110 **Bond Prin Pay-BG WL**	75,000	2,360,000	115,000	115,000	
640 . 828 .	58510 **Bond Int Pay-BG WL**	77,982	69,236	29,935	28,498	
640 . 830 .	58110 Note Prin Pay-16 BG WL	349,000	340,000	650,000	0	20,000-640; 329,000-BAN
640 . 830 .	58510 Note Int Pay-16 BG WL	9,620	8,500	5,647	0	
640 . 831 .	58110 Note Prin Pay-18 CIP (Dutch WL)	225,000	215,000	399,000	0	

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Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
640 . 831 .	58510 Note Int Pay-18 CIP (Dutch WL)	6,100	5,375	3,470	0	
640 . 832 .	58110 Note Prin Pay-19 Mich WL Phase 2		350,000	670,000	0	
640 . 832 .	58510 Note Int Pay-19 Mich WL Phase 2		8,750	5,820	0	
640 . 833 .	58110 Note Prin Pay-19 Canopy WM Syst			150,000	0	
640 . 833 .	58510 Note Int Pay-19 Canopy WM Syst			1,313	0	
	Subtotal - Debt Service	1,458,837	4,385,337	3,222,661	295,876	
640 . 900 .	59325 Adv/Trans 640 to 325	200,000	0	0	0	
640 . 900 .	59610 Adv/Trans Water Cap to 610	0	0	0	0	
	Subtotal - 900 - Reimbursements	200,000	0	0	0	
	Total Expenditures	2,003,504	4,524,964	3,521,663	357,657	
	640 Ending Balance	368,992	541,089	354,726	519,544	
	650 Sanitary Sewer Fund					
	Beginning Balance	393,139	403,842	362,731	353,538 *	
	Balance Adjustment			-4,465		
	Revenues					
650 . 000 .	46010 Interest	7,265	6,279	3,510	4,500	
650 . 000 .	44710 Consumption Charge	475,596	497,490	535,792	543,000	
650 . 000 .	44720 Consumption Charge-Penalty	3,584	3,546	3,383	3,700	
650 . 000 .	44750 Tap-in Fees Sanitary	106,380	16,200	74,532	19,500	
650 . 000 .	44760 Tap-in Fees Storm	0	0	0	0	
650 . 000 .	48090 Revenue-Other	0	0	0	0	
650 . 000 .	48020 Misc Rev Refunds/Reimb	2,052	13,519	720	1,000	
	Total Revenues	594,877	537,034	617,937	571,700	
	Expenditures					
650 . 309 .	51110 Full-Time Salaries	157,690	172,722	189,773	183,566	
650 . 309 .	51120 Part-Time Salaries	51	0	0	0	
650 . 309 .	51130 Overtime	502	706	478	2,000	
650 . 309 .	51160 Accum Sick Leave	0	0	0	0	
650 . 309 .	51510 Retirement	21,258	25,100	24,768	26,152	
650 . 309 .	51515 457 Employer Match	637	957	1,062	1,232	
650 . 309 .	51710 Health Insurance	47,602	46,929	49,428	51,000	
650 . 309 .	51720 Life Insurance	19	38	42	69	
650 . 309 .	51750 Worker's Compensation	1,985	1,747	2,210	2,498	
650 . 309 .	51770 Medicare Contribution	2,311	2,530	2,774	2,709	
	Subtotal - Personnel	232,055	250,730	270,535	269,226	
650 . 309 .	51910 Uniforms	1,603	1,545	1,268	1,750	
650 . 309 .	53110 Conferences/Training	1,637	0	890	1,550	
650 . 309 .	53170 Recruitment/Testing	0	0	0	0	
650 . 309 .	53200 Insurance	4,975	4,939	5,377	5,600	
650 . 309 .	53320 Engineering	0	0	282	1,200	
650 . 309 .	53430 State Examiner Expe	2,100	2,100	2,100	2,100	
650 . 309 .	53570 L/C W/W Treatment	241,370	214,991	244,608	245,000	
650 . 309 .	53575 L/C W/W Surcharge	0	0	0	0	
650 . 309 .	53610 Postage	4,664	2,713	5,688	5,800	
650 . 309 .	53630 Phone Charges	2,442	2,169	2,095	2,500	
650 . 309 .	53650 Communications Equipment	81	109	443	2,700	radio upgrades
650 . 309 .	53840 Equipment Maintenance	2,231	5,396	2,921	7,600	
650 . 309 .	53850 Storm Sewer Expenses	10,336	2,652	13,500	10,000	LCEO Stormwater Compliance
650 . 309 .	53860 Maint/Repair Vehicles	8,564	1,036	1,004	5,450	
650 . 309 .	53870 Lift Station Maintenance	4,369	12,832	9,733	10,000	Spare parts for lift stations
650 . 309 .	53910 Rentals	579	715	1,296	1,200	
650 . 309 .	53930 Legal Advertising	39	0	0	300	

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Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
650 . 309 . 53950	Subscriptions/Dues	1,871	2,047	1,920	1,900	SWC Memb-1,292
650 . 309 . 53990	Other Contract Services	26,972	38,604	24,177	31,125	7,125- W&S Study
650 . 309 . 54100	Minor Tools and Supplies	8,927	6,947	3,705	7,500	
650 . 309 . 54150	Sewer-Computers	0	0	0	1,100	
650 . 309 . 54400	Vehicle Gas/Oil	4,337	3,305	4,779	4,800	
650 . 309 . 54500	Office Supplies	448	732	648	800	
650 . 309 . 54600	Printing and Binding	826	447	52	1,000	
650 . 309 . 55100	Natural Gas	1,884	1,427	1,707	1,900	
650 . 309 . 55200	Electricity	21,766	20,798	23,937	23,000	
650 . 309 . 56100	Other Operating Expenses	0	0	0	0	
650 . 309 . 56200	Refunds/Reimbursements	100	1,914	0	1,000	
	Subtotal - Operating	352,119	327,416	352,130	376,875	
650 . 900 . 59680	Trans Oper to Cap	0	0	0	0	
	Total Expenditures	584,174	578,146	622,665	646,101	
	650 Ending Balance	403,842	362,731	353,538	279,137	
	660 Storm Sewer Fund					
	Beginning Balance	26,978	35,308	15,038	31,238 *	
	Revenues					
660 . 000 . 44730	Capital Charge-Lucas Cty	0	0	0	0	
660 . 000 . 44760	Tap-in Fees Storm	16,200	14,580	16,200	17,000	
660 . 000 . 44765	FTBP Storm Sewer Tap	540	0	0	400	
660 . 000 . 47050	Spec Assess Sew Collect	0	0	0	0	
660 . 000 . 49020	Proceeds Note Sale-FTBP	34,000	0	0	0	
660 . 000 . 49021	Proceeds Note Sale-3rd St					
660 . 000 . 49000	Advance-In From 100	0	0	0	0	
660 . 000 . 49100	Trans-In-Gen to Storm	10,000	0	0	0	
	Total Revenues	60,740	14,580	16,200	17,400	
	Expenditures					
660 . 309 . 53200	Insurance	0	0	0	0	
660 . 309 . 53320	Engineering Fees	0	0	0	0	
660 . 309 . 53840	Equipment Maintenance	0	0	0	0	
660 . 309 . 53850	Storm Sewer Repairs	0	0	0	0	
660 . 309 . 53910	Rentals	0	0	0	0	
660 . 309 . 53990	Other Contract Services	0	0	0	0	
660 . 309 . 54100	Minor Tools and Supplies	0	0	0	0	
660 . 309 . 56100	Other Operating Expenses	0	0	0	0	
	Subtotal - Operating	0	0	0	0	
660 . 309 . 57310	Cap Engineering	0	0	0	0	
660 . 309 . 57320	Capital Improvement	0	0	0	0	
660 . 309 . 57420	Capital Equipment	0	0	0	0	
	Subtotal - Capital	0	0	0	0	
660 . 808 . 58110	Note Principal Pay-FTBP	51,000	34,000	0	0	Paid Off
660 . 808 . 58510	Note Interest Pay-FTBP	1,410	850	0	0	
660 . 810 . 58110	Note Principal Pay-3rd St	0	0	0	0	
660 . 810 . 58510	Note Interest Pay-3rd St	0	0	0	0	
	Subtotal - Debt Service	52,410	34,850	0	0	
660 . 900 . 59900	Advance - Out (Repay 100)	0	0	0	0	
	Subtotal - Transfers	0	0	0	0	
	Total Expenditures	52,410	34,850	0	0	

* Beginning 2022 Fund Balances are Actual 2021 Ending Balances

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
	660 Ending Balance	35,308	15,038	31,238	48,638	
	680 Sewer Debt Fund					
	Beginning Balance	560,013	527,334	599,352	252,961 *	
	Balance Adjustment			-78,116		
	Revenues					
680 . 000 . 44710	Capital Charge	307,375	285,984	297,117	295,000	
680 . 000 . 44720	Capital Charge-Penalty	2,861	2,455	2,282	3,000	Based on 2016 Rate Study
680 . 000 . 44750	Special San Sewer Tap Fees	0	0	0	0	
680 . 000 . 43420	OPWC Grant	0	0	0	32,190	Water Meters & Radio Read Units
680 . 000 . 43425	OPWC Loan	0	0	0	48,285	Water Meters & Radio Read Units
680 . 000 . 43450	ARRA Grant	0	0	0	0	
680 . 000 . 43455	ARRA/WPCLF Loan	0	0	0	0	
680 . 000 . 46015	Bond/Note Sale Premiums	0	5,168	1,035	0	
680 . 000 . 48090	Misc. Revenue Other		15,995	0	88,100	ODOD Grant
680 . 000 . 49020	Proceeds Note Sale	0	300,693	72,635	0	
680 . 000 . 49028	Note-12 SR 64 W San Sewer	0	0	0	0	
680 . 000 . 49035	Note-19 Canopy Wat Meter Syst	0	80,000	70,000	0	
680 . 000 . 49036	Note-23 Combo Truck					
680 . 000 . 49650	Trans Sewer Op - Sew Cap					
	Total Revenues	310,236	690,295	443,069	466,575	
	Expenditures					
680 . 309 . 53310	Underwrite/Legal Fee Bnds/Notes	0	12,944	3,348	668	Bond Fees
680 . 309 . 56200	Refunds-Capital Charge	0	0	0	0	
680 . 309 . 57310	Cap Engineering	0	1,290	2,498	7,125	7125 W&S Study
680 . 309 . 57320	Capital Improvement	16,337	5,485	68,992	88,100	River Rd Pumping Station Improvement
680 . 309 . 57420	Cap Machine/Equipment	17,237	18,484	242,574	28,750	Radio Water Meters Units, 10k, PW Generator: $18,750
	Subtotal - Capital	33,574	38,202	317,412	124,643	
680 . 800 . 58130	Prin - Cap Lease	0	0	0	0	
680 . 800 . 58150	OPWC Loan Principal Pay	20,298	8,568	25,803	19,703	Ph I reline CL11A(3,213); Ph II Reline CL20F(2,880); Dutch Rd PS CT39H (7,144); Standby Gen Replace CL20L(7,628)
680 . 800 . 58510	OPWC Loan Interest Pay	564	257	432	365	Dutch Rd PS CT39H
680 . 801 . 58130	Cty Orig 1977 - Prin OWDA	6,563	5,938	4,355	9,634 *	
680 . 801 . 58530	Cty Orig 1977 - Int OWDA	4,111	3,338	2,465	4,111 *	
680 . 802 . 58130	Cty Expan 1995-Prin OWDA	386	335	328	400	
680 . 802 . 58530	Cty Expan 1995 - Int OWDA	0	0	0	0	
680 . 803 . 58130	Prin-2005 WWTP/OWDA/OPWC	90,593	95,450	98,845	98,846	
680 . 803 . 58530	Int-2005 WWTP/OWDA	44,189	39,333	35,938	35,938	
680 . 808 . 58110	Note Principal Pay-FTBP	0	0	0	0	
680 . 808 . 58510	Note Interest Pay-FTBP	0	0	0	0	
680 . 815 . 58110	Prin-ARRA(WPCLF) Loan	2,216	2,277	2,340	2,406	OWDA Ln# 5461 - P
680 . 815 . 58510	Int-ARRA(WPCLF) Loan	838	777	714	650	OWDA Ln# 5461 - I
680 . 825 . 58110	Note/Bnd Prin Pay-12 SR64 W San S	20,000	305,000	15,000	15,000	
680 . 825 . 58510	Note/Bond Int Pay-12 SR64 W San S	9,450	8,666	4,640	4,453	
680 . 827 . 58110	Perry Encasement Pipe Purchase	6,417	6,417	0	0	Paid Off
680 . 833 . 58110	Note Prin Pay-19 Canopy WM Syst	0	0	150,000	0	
680 . 833 . 58510	Note Int Pay-19 Canopy WM Syst	0	0	1,313	0	
680 . 834 . 58130	Prin-2018 WWTP/OWDA/OPWC	0	0	23,218	11,324	Luc Co WWTP & Trunk Line
680 . 834 . 58530	Int-2018 WWTP/OWDA	0	0	0	0	

* Beginning 2022 Fund Balances are Actual 2021 Ending Balances

Account #	Description	2019 Actual	2020 Actual	2021 Actual	2022 Approp	Comments
680 . 835 . 58110	Note Principal Pay-Combo Tk	0	0	0	0	
680 . 835 . 58510	Note Interest Pay-Combo Tk	0	0	0	0	
680 . 836 . 58110	Prin-WRRF ADC Proj-OWDA/OPWC	61,787	63,429	23,126	9,195	
680 . 836 . 58510	Int-WRRF ADC Proj-OWDA	41,930	40,288	5,415	5,356	
680 . 838 . 58110	2021 Bond/Note Prin Canopy WM				3,000	
680 . 838 . 58510	2021 Bond/Note Int Canopy WM				1,300	
	Subtotal - Debt Service	309,341	580,074	393,932	221,681	
	Total Expenditures	342,915	618,277	711,344	346,324	
	680 Ending Balance	527,334	599,352	252,961	373,212	
	All Funds Beginning Balance	5,797,372	6,745,203	8,706,517	8,585,550	
	All Funds Balance Adjustment	0	0	-1,272,732	0	
	All Funds Revenues	10,970,839	14,049,665	18,263,045	12,171,561	
	All Funds Expenditures	10,023,007	12,088,351	17,111,280	11,708,077	
	All Funds Ending Balance	6,745,203	8,706,517	8,585,550	9,049,034	

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