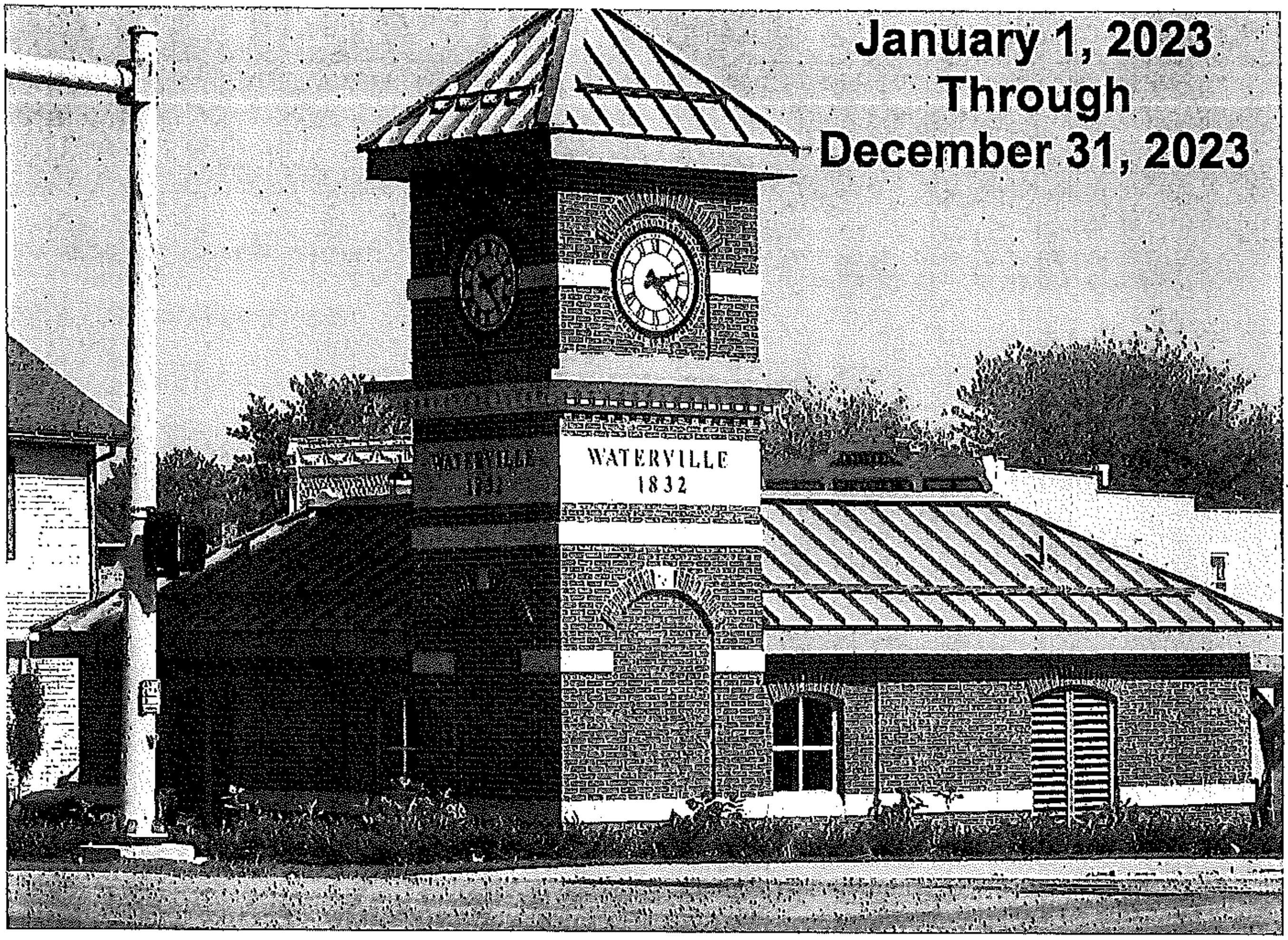
City of Waterville

WATERVILLE, OHIO
on the banks of history ®

FY 2023 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 – December 2, 2022
First Presentation to Council - December 12, 2022
Revisions Presented to Council – January 23, 2023
Revisions Presented to Council – February 13, 2023

City of Waterville

FY23 BUDGET SCHEDULE

ITEM	DATE	ACTIVITY
1	By Friday, September 16, 2022 (3rd Friday)	Distribution of forms and information to Department Heads for the development of submissions for the proposed Five-Year Capital Program
2	By Friday, September 30, 2022 (5th Friday)	Submission of all departmental requests for proposed Five-Year Capital Program to Municipal Administrator & Finance Director
3	By Friday, September 30, 2022 (5th Friday)	Distribution of forms and information to Department Heads for the development of submissions for the proposed Operating Budget
4	By Friday, October 14, 2022 (2nd Friday)	Submission of all departmental requests for proposed Operating Budget to Municipal Administrator & Finance Director
5	Friday, November 4, 2022 (1st Friday)	Special Finance Committee Meeting to Review proposed Five-Year Capital Program for comment and recommendation
6	By Monday, November 14, 2022 (2nd Monday)	Notice of Five-Year Capital Program Public Hearing to *Mirror*
7	By Monday, November 14, 2022 (2nd Monday)	Administrator to Submit Operating Budget & Budget Message to Finance Committee & Council
8	Monday, November 14, 2022 (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
9	By Friday, November 25, 2022 (4th Friday)	Notice of Five-Year Capital Program Public Hearing appears in *Mirror* (At least 2 weeks before Public Hearing)
10	Friday, December 2, 2022 (1st Friday)	Special Finance Committee Meeting – Review of Operating Budget for comment and recommendation
11	Monday, December 12, 2022 (2nd Monday)	Regular Council Meeting – Public Hearing on proposed Five-Year Capital Program
12	Monday, December 12, 2022 (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 16, 2022 (3rd Monday)	Notice of Operating Budget Public Hearing to *Mirror*
14	Friday, December 23, 2022 (4th Monday)	Notice of Operating Budget Public Hearing appears in *Mirror* (At least 2 weeks before Public Hearing)
15	Monday, January 9, 2023 (2nd Monday)	Regular Council Meeting - Second Reading and Public Hearing on proposed Appropriations Ordinance for Operating Budget
16	Monday, January 23, 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 Wednesday March 1, 2023	Deadline set by City Charter for Council adoption of Operating Budget

FY 2023 APPROPRIATIONS NOTES

1. Incorporates all 2023 items included in the proposed Five-Year Capital Plan.

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

3. A 1% growth in income tax revenue based on $4,531,469 in total 2022 receipts has been used for 2023. 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 2023. An additional transfer of $425,000 from the General Fund to the 5-Year Capital Fund is proposed to be included in 2023.

4. The appropriations include a transfer of $600,000 from the General Fund to the Parks and Green Space Fund to provide funds for Phase 2 of 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 2023.

5. Real estate tax revenue in 2023 is projected to be approximately $640,500 for the General Fund and $592,000 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 $390,000 from the General Fund to the Five Levy Fund is proposed for 2023.

6. General Fund Revenue in 2023 from the State of Ohio is estimated to increase by about 5% over 2022 revenue estimates based on projections 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 $165,000 from Waterville Township as provided in the current Fire and EMS contract.

8. The 2023 appropriations include maintaining the six (6) 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 2023. 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 2023 appropriations include 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 include Public Works collective bargaining unit employee raises of between 4 to 5% depending on the employee. Non-bargaining unit employee base raises of 3.0% and a merit raise pool based on 2.0% 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 2022.

11. A 3.8% increase in medical, dental and vision insurance premiums effective in August 2023 is expected by our insurance provider. The amount of employee contributions to the basic health plans remains at 15%.

12. The appropriations reflect a City subsidy of $2,500 in 2023 for the Roche de Boeuf Festival.

13. The appropriations reflect a Waterville Community Improvement Corporation City membership fee of $6,000 in 2023.

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 $12.21 per month per dwelling unit refuse/recycling fee through May 2023 and an increase to $12.58 per month per dwelling unit from June 2023 through May 2024. 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 $21.57 to $740.68 per month from the current $719.11 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 (8.2% for the year ending September 2022) 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 $709.03 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 50% for 2023. A 25% subsidy is expected for 2024. Consolidated dispatching costs are be split between the Police and Fire Departments.

Jon D. Gochenour
Municipal Administrator

City of Waterville
Fund Grand Totals

FY 2023 Appropriations	2020 Actual	2021 Actual	2022 Actual	2023 Approp
100 General Fund				
Beginning Balance	2,079,246	3,305,401	4,135,947	5,080,233
Balance Adjustment *	0	0	0	0
Total Revenues	4,532,197	4,607,653	5,538,677	5,498,584
Total Expenditures	3,306,102	3,777,107	4,518,286	5,404,279
Ending Balance	3,305,342	4,135,947	5,080,233	5,174,538
210, 220 & 240 SCMR, State Hwy & Permissive Tax Funds				
Beginning Balance	377,889	453,022	499,031	469,154
Balance Adjustments *	0	0	0	0
Total Revenues	434,582	449,289	442,336	445,080
Total Expenditures	359,450	403,280	453,815	482,923
Ending Balance	453,022	499,031	469,154	431,311
225, 245, 250, 260, 265, 275, 290 & 300 - Dedicated Funds				
Beginning Balance	328,344	368,737	492,621	307,104
Balance Adjustments *	0	0	0	0
Total Revenues	164,340	200,020	1,838,829	2,037,645
Total Expenditures	123,947	292,890	1,995,232	2,139,253
Ending Balance	368,737	492,621	307,104	205,496
325 & 330 Capital Funds				
Beginning Balance	1,708,210	1,888,092	2,293,051	668,432
Balance Adjustments *	0	0	0	0
Total Revenues	1,553,477	6,043,226	1,644,850	2,848,306
Total Expenditures	1,373,595	5,638,267	2,489,739	1,850,070
Ending Balance	1,888,092	2,293,051	668,432	1,666,668

City of Waterville
Fund Grand Totals

FY 2023 Appropriations				
	2020 Actual	2021 Actual	2022 Actual	2023 Approp
610, 620 & 640 Water Funds				
Beginning Balance	1,285,030	1,714,204	1,718,127	1,780,857
Balance Adjustments *	0	0	0	0
Total Revenues	6,123,158	4,834,107	1,811,210	2,153,434
Total Expenditures	5,693,985	4,830,184	1,654,420	1,970,659
Ending Balance	1,714,204	1,718,127	1,780,857	1,963,631
650, 660 & 680 Sewer Funds				
Beginning Balance	966,484	977,121	720,316	626,985
Balance Adjustments *	0	0	0	0
Total Revenues	1,241,909	1,077,206	866,526	1,070,353
Total Expenditures	1,231,272	1,334,011	837,418	1,129,137
Ending Balance	977,121	720,316	626,985	568,200
Grand Totals - All Funds				
Beginning Balance	6,745,203	8,706,577	9,859,092	**8,932,764**
Balance Adjustments *	0	0	0	0
Total Revenues	14,049,665	17,211,501	12,142,428	**14,053,402**
Total Expenditures	12,088,351	16,275,739	11,948,910	**12,976,321**
Ending Balance	8,706,517	9,859,092	8,932,764	**10,009,845**

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

City of Waterville
FY 2023 Appropriations

Account #					Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
					Beginning Balance	2,079,246	3,305,401	4,135,947	5,080,233	*
					Balance Adjustment			-76,105		
					Revenues					
100	.	000	.	41100	Real Estate Taxes	535,499	542,586	640,410	640,500	2022 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	2,783,743	2,890,480	3,474,405	3,432,588	2022 Actual + 1% (75%)
100	.	000	.	41550	Muni Inc Tax - Utilities	867	15	4,099	4,140	2022 Actual + 0% (75%)
100	.	000	.	41560	Muni Inc Tax - Oh Net Profit	35,433	19,678	63,983	64,622	2022 Actual + 1% (75%)
100	.	000	.	42120	Video Service Provider Fee	0	0	0	0	
100	.	000	.	42130	Solicitor's Permits	0	35	0	500	
100	.	000	.	42520	Sidewalk/Driveway Permits	2,884	3,560	2,940	3,800	
100	.	000	.	42530	Pool Permits	106	1,593	1,144	1,000	
100	.	000	.	42540	Sign Permits	1,334	731	317	500	
100	.	000	.	42550	Zoning Permits	20,968	31,017	10,190	15,000	
100	.	000	.	42590	Other Permits & Licenses	2,025	990	3,315	2,800	
100	.	000	.	43110	Local Gov't/Intang-County	248,897	281,202	302,411	316,422	per Co Budget Comm
100	.	000	.	43120	Local Govt Fund - State	21,324	26,089	30,172	28,000	
100	.	000	.	43130	Inheritance/Estate Taxes	0	0	0	0	Repealed as of 1/1/13
100	.	000	.	43140	Liquor & Beer Permit Fees	1,996	6,120	14,423	2,000	
100	.	000	.	43150	Cigarette License	74	652	255	500	
100	.	000	.	43160	Property Tax Reimbursem	62,482	63,649	74,582	74,600	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	3,341	5,130	5,130	
100	.	000	.	43520	Misc Fed Grant	0	0	0	0	
100	.	000	.	44110	Chg for Services-Police	1	1	2,250	500	
100	.	000	.	44120	Chg for Services-Fire	57,632	150,005	165,629	165,628	Per Contract w/Twp
100	.	000	.	44140	Chg for Services-Res Sqd	84,271	85,597	102,570	94,000	
100	.	000	.	44150	Charges for Services Impou	0	0	0	50	
100	.	000	.	44310	Charges for Services Gen G	15	8	6	50	
100	.	000	.	44330	Chges for Services Plan Rev	58,798	39,790	18,693	25,000	
100	.	000	.	45100	Court Fines	5,521	5,674	10,677	9,250	
100	.	000	.	45200	Parking Fines	80	130	260	1,500	
100	.	000	.	46010	Investment Earnings	22,122	25,010	38,810	25,000	
100	.	000	.	48010	Misc Rev - Rental Income	46,991	43,969	45,407	52,625	Bldg and Farm Rentals
100	.	000	.	48020	Misc Rev - Refunds/Reim	222,138	33,126	27,189	50,000	
100	.	000	.	48025	RITA Retainer Refund	36,311	27,451	40,390	40,000	
100	.	000	.	48030	Monthly Refuse Fee	282,372	320,955	327,009	338,779	12.21/ per Mo Jan 2023-May 2023; 12.58/per June 2023 - Dec 2022; DWU 2,272
100	.	000	.	48040	Refuse Collection Tags	2,377	2,536	2,975	2,400	
100	.	000	.	48050	Yard Waste Tags Program	0	12	0	0	Discontinued in 2014
100	.	000	.	48080	Credit Card Convenience Fee	730	1,207	1,391	1,200	
100	.	000	.	48090	Misc Revenue - Other	-4,793	444	127,645	500	Fireworks Donations et al
100	.	000	.	49000	Advance-From 325	0	0	0	0	
100	.	000	.	49001	Advance-In (Repay Fr 225)	0	0	0	100,000	
100	.	000	.	49010	Transfer - In (Closed Funds)	0	0	0	0	
					Total Revenues	4,532,197	4,607,653	5,538,677	5,498,584	

* Beginning 2023 Fund Balances are Actual 2022 Ending Balances

City of Waterville
FY 2023 Appropriations

Account #	Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
	Expenditures					
	101 - Council					
100 . 101 . 51120	Part Time Salaries	69,499	70,999	72,846	78,052	
100 . 101 . 51130	Overtime	1,000	901	31	500	
100 . 101 . 51510	Retirement	10,695	10,010	10,204	10,997	
100 . 101 . 51710	Health Insurance	0	0	0	11,700	
100 . 101 . 51750	Workers' Comp	804	705	926	1,926	
100 . 101 . 51760	Unemploy Comp	0	0	0	0	
100 . 101 . 51770	Medicare	1,024	1,043	1,057	1,139	
100 . 101 . 51780	Soc Security	0	0	0	0	
	Subtotal - Personnel	83,023	83,657	85,064	104,314	
100 . 101 . 53110	Conf/Training	50	0	72	200	
100 . 101 . 53200	Insurance	1,483	1,613	1,661	1,960	
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	442	600	452	600	
100 . 101 . 53990	Other Contr Svcs	2,322	617	6,111	9,000	Ord Codification Update & Maint on Internet
100 . 101 . 54100	Minor Tools Equip	0	0	0	0	
100 . 101 . 54500	Office Supplies	116	63	64	200	
100 . 101 . 54600	Printing & Binding	394	470	65	400	
100 . 101 . 56100	Other Oper Exp	0	0	0	0	
100 . 101 . 56300	Discretionary	153	3,300	2,174	2,500	
	Subtotal - Operating	4,961	6,663	10,599	14,860	
	Subtotal - 101 - Council	87,984	90,320	95,663	119,174	
	103 - Administration					
100 . 103 . 51110	Full Time Salaries	71,908	90,105	93,497	100,927	
100 . 103 . 51120	Part Time Sals	0	0	0	0	
100 . 103 . 51130	Overtime	45	19	1,190	500	
100 . 103 . 51510	Retirement	10,233	11,937	12,794	14,448	
100 . 103 . 51515	457 Employer Match	1,365	1,692	1,861	1,772	
100 . 103 . 51710	Health Insurance	12,730	20,507	21,884	22,498	
100 . 103 . 51720	Life Insurance	7	8	8	13	
100 . 103 . 51750	Workers' Comp	765	973	1,197	2,590	
100 . 103 . 51760	Unemploy Comp	0	0	0	0	
100 . 103 . 51770	Medicare	1,103	1,332	1,400	1,496	
100 . 103 . 51780	Soc Security	0	0	0	0	
	Subtotal - Personnel	98,156	126,573	133,831	144,244	
100 . 103 . 53110	Conf/Training/Mileage	217	125	757	1,800	
100 . 103 . 53170	Recruit Testing	0	0	0	0	
100 . 103 . 53200	Insurance	2,246	2,688	2,931	3,450	
100 . 103 . 53610	Postage	8	100	29	500	
100 . 103 . 53630	Phone Charges	0	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	4,866	4,999	4,998	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	346	377	236	500	
100 . 103 . 54600	Printing & Binding	0	56	0	100	

* Beginning 2023 Fund Balances are Actual 2022 Ending Balances

Account #					Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
100	.	103	.	56100	Other Oper Exp	0	0	0	0	
					Subtotal - Operating	7,682	8,345	8,951	11,650	
					Subtotal - 103 - Administration	105,838	134,918	142,782	155,894	
					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	161	0	15	402	
100	.	104	.	51770	Medicare	0	0	0	228	
					Subtotal - Personnel	161	0	15	18,585	
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	0	0	3	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	133	123	913	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	36	158	200	
100	.	104	.	54600	Printing & Binding	102	0	100	100	
100	.	104	.	56100	Other Oper Exp	0	0	0	0	
					Subtotal - Operating	235	159	1,174	4,450	
					Subtotal - 104 - Zoning	396	159	1,189	23,035	
					105 - Finance					
100	.	105	.	51110	Full Time Salaries	92,116	108,324	111,568	110,909	
100	.	105	.	51130	Overtime	708	744	1,393	1,000	
100	.	105	.	51510	Retirement	13,340	14,232	15,495	15,949	
100	.	105	.	51515	457 Employer Match	1,693	2,004	2,023	2,009	
100	.	105	.	51710	Health Insurance	12,240	8,808	9,697	9,607	
100	.	105	.	51720	Life Insurance	48	53	56	88	
100	.	105	.	51750	Workers' Comp	995	1,249	1,428	2,856	
100	.	105	.	51770	Medicare	1,373	1,609	1,667	1,652	
100	.	105	.	51780	Soc Security	0	0	0	0	
					Subtotal - Personnel	122,514	137,023	143,327	144,070	
100	.	105	.	53110	Conf/Training/Mileage	462	1,020	1,083	1,300	
100	.	105	.	53610	Postage	0	603	0	650	
100	.	105	.	53650	Communic Equip	0	0	0	0	
100	.	105	.	53840	Equip Maint	0	0	0	0	
100	.	105	.	53930	Legal Ads	1,423	351	871	1,200	
100	.	105	.	53950	Subscript/Dues	870	1,050	940	1,200	
100	.	105	.	53970	Bank Svc Charge	8,109	7,475	8,916	9,000	
100	.	105	.	53990	Other Contr Svcs	171	44	152	725	
100	.	105	.	54500	Office Supplies	1,208	1,372	893	1,300	
100	.	105	.	54600	Printing & Binding	1,433	1,367	566	1,600	
100	.	105	.	56100	Other Oper Exp	0	0	0	0	
					Subtotal - Operating	13,674	13,282	13,421	16,975	
					Subtotal - 105 - Finance	136,188	150,305	156,748	161,045	

* Beginning 2023 Fund Balances are
Actual 2022 Ending Balances

Account #					Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
					107 - Income Tax					
100	.	107	.	51110	Full Time Salaries	4,617	4,804	4,536	5,257	
100	.	107	.	51120	Part Time Sals	0	0	0	0	
100	.	107	.	51130	Overtime	0	0	0	50	
100	.	107	.	51510	Retirement	689	652	633	751	
100	.	107	.	51515	457 Employer Match	28	37	25	56	
100	.	107	.	51710	Health Insurance	551	464	600	506	
100	.	107	.	51720	Life Insurance	0	0	0	0	
100	.	107	.	51750	Workers' Comp	54	126	68	136	
100	.	107	.	51770	Medicare	67	71	66	78	
100	.	107	.	51780	Soc Security	0	0	0	0	
					Subtotal - Personnel	6,005	6,154	5,928	6,834	
100	.	107	.	53110	Conf/Training/Mileage	0	0	0	200	
100	.	107	.	53200	Insurance	136	538	586	650	
100	.	107	.	53460	RITA Expense	82,470	88,183	102,684	102,360	
100	.	107	.	53470	Income Tx-Net Prof Adm Fee	230	0	36	0	
100	.	107	.	53610	Postage	0	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	34,730	48,422	75,803	66,500	
100	.	107	.	56210	Income Tx-Net Prof Refunds	8,202	0	0	300	
					Subtotal - Operating	125,768	137,143	179,109	170,040	
					Subtotal - 107 - Income Tax	131,773	143,297	185,037	176,874	
					109 - Law Department					
100	.	109	.	53110	Conf/Training/Mileage	0	0	0	0	
100	.	109	.	53310	Law Director Contr Svcs	15,825	13,560	24,960	43,000	
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	750	750	2,850	Maumee Contract
100	.	109	.	53591	Prosecutor Support	31,208	24,676	30,087	38,000	
100	.	109	.	53592	Victims of Crime Advocate	5,000	3,750	0	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	

Account #			Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
100	109	53990	Other Contr Svcs	3,690	16,764	6,934	40,000	
100	109	54500	Office Supplies					
			Subtotal - Operating	55,723	59,500	62,731	143,850	
			Subtotal - 109 - Law Department	55,723	59,500	62,731	143,850	
			201 - Police Department					
100	201	51110	Full Time Salaries	648,183	746,735	752,179	794,362	
100	201	51120	Part Time Salaries	1,607	4,459	4,648	4,789	
100	201	51125	K-9 Reg Time	0	0	0	0	
100	201	51130	Overtime	108,019	140,184	125,562	125,000	
100	201	51135	OT - K-9 Maint	0	0	0	0	
100	201	51155	Acting Pay	3,647	2,376	4,829	4,500	
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	150,495	120,079	101,963	118,800	
100	201	51515	457 Employer Match	1,458	1,475	1,528	2,502	
100	201	51710	Health Insurance	157,622	160,660	193,961	229,949	
100	201	51720	Life Insurance	69	45	0	0	
100	201	51750	Workers' Comp	9,339	9,851	13,149	23,703	
100	201	51760	Unemployment Comp	0		0	0	
100	201	51770	Medicare	11,062	13,104	12,918	12,411	
100	201	51780	Soc Security	0	0	0	0	
			Subtotal - Personnel	1,091,502	1,198,968	1,210,737	1,316,016	
100	201	51910	Uniforms	13,408	25,529	10,672	17,000	
100	201	53110	Conf/Training	8,080	6,255	16,648	18,780	
100	201	53170	Recruitment/Testing	71	4,809	2,635	2,000	
100	201	53200	Insurance	9,868	10,754	10,845	12,475	
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	144	150	82	300	
100	201	53630	Phone Charges	8,406	8,829	9,267	9,700	
100	201	53650	Communication Equip	1,558	60	171	2,500	
100	201	53670	Dispatching	0	0	42,962	64,444	20% subsidy in 2023; 911 Consolidation
100	201	53840	Equip Maint	3,046	1,829	2,156	5,000	
100	201	53860	Maint/Repair Veh	9,960	16,668	35,201	25,000	
100	201	53910	Rentals	0	0	0	0	
100	201	53930	Legal Advertising	1,116	2,992	1,500	3,500	Disposal of property
100	201	53950	Subscript/Dues	7,926	255	2,431	2,500	
100	201	53990	Other Contr Svcs	11,704	21,059	20,167	54,000	Lexipol,NORIS,LEADS, BCs
100	201	54100	Minor Tools Equip	5,471	7,185	4,052	14,600	
100	201	54400	Vehicle Gas/Oil	15,417	28,753	42,352	43,000	Fuel Increases
100	201	54500	Office Supplies	4,315	5,285	4,452	5,500	
100	201	54600	Printing and Binding	349	1,315	312	1,500	
100	201	55100	Natural Gas	899	1,125	1,292	1,500	
100	201	55200	Electricity	3,418	3,766	3,986	5,000	
100	201	56100	Other Oper Exp/Safety City	0	442	1,401	2,200	Safety City-Also 290
100	201	56500	K-9 Operating Expenses	0	0	0	0	K-9 Retired
			Subtotal - Operating	105,154	147,060	212,584	296,499	
			Subtotal - 201 - Police Department	1,196,656	1,346,028	1,423,321	1,612,515	

Account #					Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
					203 - Fire Department					
100	.	203	.	51110	Full Time Salaries	61,652	7,511			Fire personnel costs moved to 265 Fund
100	.	203	.	51120	Part Time Salaries-SS	202,584	17,317			
100	.	203	.	51125	Part Time Salaries-PERS	17,033	1,450			
100	.	203	.	51130	Overtime	12,624	2,260			
100	.	203	.	51140	Volunteer Compensation-SS	63,274	4,752			
100	.	203	.	51145	Vol Compensation-PERS	0	0			
100	.	203	.	51150	Standby Pay-SS	0	0			
100	.	203	.	51155	Standby Pay-PERS	0	0			
100	.	203	.	51510	Retirement	18,827	1,798			
100	.	203	.	51515	457 Employer Match	1,227	150			
100	.	203	.	51710	Health Insurance	24,297	2,882			
100	.	203	.	51720	Life Insurance	0	0			
100	.	203	.	51750	Workers' Comp	1,472	384			
100	.	203	.	51751	Workers' Comp-Vol FFs	4,492	622			
100	.	203	.	51760	Unemployment Comp	0	0			
100	.	203	.	51770	Medicare	4,764	485			
100	.	203	.	51780	Social Security	16,390	1,507			
					Subtotal - Personnel	428,637	41,118	0	0	
100	.	203	.	51910	Uniforms	2,936	6,112	6,568	8,000	
100	.	203	.	53110	Conf/Training	2,336	4,865	6,379	14,500	
100	.	203	.	53115	Training - St EMS Grant	3,036	3,719	0	0	
100	.	203	.	53170	Recruitment/Testing	1,051	7,327	2,242	4,000	
100	.	203	.	53200	Insurance	11,349	14,229	16,028	18,450	
100	.	203	.	53610	Postage	0	126	177	300	
100	.	203	.	53630	Phone Charges	7,134	7,454	7,356	8,000	
100	.	203	.	53650	Communication Equip	4,412	4,657	7,736	10,000	Luc Co WENS 2,500
100	.	203	.	53670	Dispatching	18,424	18,424	42,962	64,444	25% subsidy in 2023; 911 Consolidation
100	.	203	.	53840	Equip Maint	18,192	7,591	12,493	15,000	Ladder, SCBA, Pump & Hose Tests
100	.	203	.	53845	Fire Station Equip Maint	4,971	7,941	11,993	12,000	Fixture Replacement
100	.	203	.	53860	Maint/Repair Veh	37,780	30,931	62,790	45,000	
100	.	203	.	53910	Rentals	0	0	0	500	
100	.	203	.	53930	Legal Advertising	3,950	222	0	1,200	
100	.	203	.	53950	Subscript/Dues	6,043	6,449	6,726	12,500	
100	.	203	.	53990	Other Contr Svcs	17,045	17,490	26,858	27,000	
100	.	203	.	54000	Fire Safety Educ Mat'ls	100	1,589	1,975	2,000	
100	.	203	.	54100	Minor Tools Equip Fire	7,585	11,576	31,144	25,000	New Engine Equip
100	.	203	.	54200	Min Tools/Supplies Rescue	6,741	10,127	11,261	35,000	Increase EMS Supplies Costs/ No subsidy
100	.	203	.	54400	Vehicle Gas/Oil	5,795	13,266	24,287	23,375	Increase Fuel Costs
100	.	203	.	54500	Office Supplies	1,634	1,185	1,303	2,000	
100	.	203	.	54600	Printing and Binding	522	117	60	700	
100	.	203	.	55100	Natural Gas	3,895	4,260	5,966	6,500	
100	.	203	.	55200	Electricity	7,561	7,418	7,288	9,000	
					Subtotal - Operating	172,490	187,075	293,592	344,469	
					Subtotal - 203 - Fire Department	601,127	228,193	293,592	344,469	
					301 - Buildings & Grounds					
100	.	301	.	51110	Full Time Salaries	133,722	147,670	107,545	138,765	
100	.	301	.	51120	Part Time Salaries	4,648	4,443	14,669	7,920	50% of Seasonal Laborer
100	.	301	.	51130	Overtime	1,515	1,005	1,875	1,500	Facility maint, storm clean up, emerg tree work
100	.	301	.	51510	Retirement	20,387	20,613	16,269	20,905	
100	.	301	.	51515	457 Employer Match	118	163	122	1,134	
100	.	301	.	51710	Health Insurance	57,231	60,779	38,531	78,086	

* Beginning 2023 Fund Balances are Actual 2022 Ending Balances

Account #			Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
100	301	51720	Life Insurance	0	0	0	0	
100	301	51750	Workers' Comp	1,414	2,031	2,555	3,782	
100	301	51760	Unemployment Comp	0	0	0	0	
100	301	51770	Medicare	1,300	1,472	1,472	1,552	
100	301	51780	Social Security	0	0	0	0	
			Subtotal - Personnel	220,335	238,176	183,038	253,644	
100	301	51910	Uniforms	1,319	1,223	1,366	2,850	
100	301	53110	Conf/Training	0	0	276	2,500	Tree Maint & Pesticide Applicator Training
100	301	53170	Recruitment/Testing	0	0	761	1,200	
100	301	53200	Insurance	4,044	4,301	4,299	4,950	
100	301	53329	Engineering Fees	0	0	0	2,500	
100	301	53610	Postage	16	121	3	100	
100	301	53630	Phone Charges	2,277	2,271	2,148	2,500	
100	301	53650	Communication Equip	110	81	0	300	
100	301	53840	Equip Maint	6,993	3,997	5,839	8,000	
100	301	53860	Maint/Repair Veh	4,053	2,155	2,828	13,000	
100	301	53910	Rentals	421	492	882	750	
100	301	53930	Legal Advertising	322	0	694	1,200	
100	301	53950	Subscript/Dues	107	110	151	200	
100	301	53990	Other Contr Svcs	32,121	49,197	79,354	68,000	Muni Bldg Clean Serv, HVAC, Mowing, Snow Removal
100	301	54100	Minor Tools Equip	16,725	11,511	19,704	14,700	
100	301	54400	Vehicle Gas/Oil	3,870	6,177	10,997	10,000	Increase Fuel Costs
100	301	54500	Office Supplies	206	206	270	275	
100	301	54600	Printing and Binding	47	52	60	100	
100	301	54800	Impounding/Kennel Exp	0	0	0	100	
100	301	55100	Natural Gas	2,279	2,788	3,593	3,500	
100	301	55200	Electricity	9,057	9,832	9,265	10,600	
			Subtotal - Operating	83,966	94,514	142,490	147,325	
			Subtotal - 301 - Buildings & Grounds	304,301	332,690	325,528	400,969	
			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	0	2,250	2,000	2,500	
100	403	53993	July 4th Fireworks	0	19,400	22,000	23,000	
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	900	900	Stock Pond Wat Wks Park
100	403	54100	Pk Pgm/Minor Tools	0	0	0	0	
			Subtotal - Operating	0	21,650	24,900	26,400	
			Subtotal - 403 - Recreation	0	21,650	24,900	26,400	
			501 - Community Development					
100	501	53110	Conf/Training	0	0	0	300	Arborist Class, TCA, Urban Forestry Class
100	501	53320	Engineering Fees	2,252	5,121	5,308	5,600	Routine Engr Reviews
100	501	53325	Grant Applications	0	6,739	7,589	8,620	
100	501	53330	Subdivision Plan/Constr	61,026	48,613	9,751	30,000	
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	

Account #			Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
100	501	53935	Air Monitoring Station O&M	0	0	0	15,000	
100	501	53950	Subscript/Dues	5,000	6,000	500	6,500	Heritage Ohio 500; WCIC 6,000
100	501	53990	Other Contr Svcs	2,300	2,300	2,300	3,700	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	8,694	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	70,578	68,773	34,142	70,120	
			Subtotal - 501 - Community Development	70,578	68,773	34,142	70,120	
			503 - Street Lighting					
100	503	53840	Equipment Maint	0	0	0	200	
100	503	53990	Other Contracted Services	30,432	22,209	11,004	20,000	
100	503	54100	Minor Tools and Sup	0	0	0	250	
100	503	55300	Street Lights - Meter	17,138	17,520	16,461	17,500	
100	503	55400	Street Lights - Contr	75,345	79,788	81,052	79,000	Added More St Lights
			Subtotal - Operating	122,916	119,517	108,517	116,950	
			Subtotal - 503 - Street Lighting	122,916	119,517	108,517	116,950	
			505 - Solid Waste					
100	505	53700	Residential Collection	184,500	221,181	235,885	247,217	8.91/Mo Jan-May; 9.18/Mo Jun-Dec; 2,272 Units
100	505	53702	Curbside Recycling	71,544	82,610	90,436	91,562	3.30/Mo Jan-May; 3.40/Mo Jun-Dec; 2,272 Units
100	505	53703	Other Contracted Services	9,000	0	990	12,500	Leaf Coll Contract
100	505	53750	Refuse Extra Bag/Bulk Tags	2,050	2,700	2,760	2,600	
100	505	53760	Municipal Containers	2,784	3,000	3,082	3,248	Muni Bldg, PW, Fire Sta
100	505	54100	Minor Tools and Sup	0	0	0	0	
100	505	56100	Brush Pile/Clean Wood	19,668	18,000	8,446	6,000	Renewed Outdoors
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	289,546	327,491	341,599	363,127	
			Subtotal - 505 - Solid Waste	289,546	327,491	341,599	363,127	
			601 - Non-Departmental					
100	601	51000	Personal Serv Contingencies	0	0	0	0	
100	601	53200	Insurance	1,799	2,151	2,442	2,825	
100	601	53410	Auditor/Treas Fees	6,523	6,608	7,788	8,000	
100	601	53415	A/T Land Reutilization Fee	866	10,375	12,439	12,450	Based on 2021
100	601	53420	Election Expense	0	644	1,074	1,200	
100	601	53430	State Examiner Expense	8,400	8,400	8,400	9,000	Split GF/SCMR/Wat/Sew
100	601	53440	Health Department	31,737	28,225	29,918	31,713	Per Health Dept
100	601	53450	Advertise Delinquen	66	27	32	150	
100	601	53460	RB/HS Administration Fee	0	0	237	237	
100	601	53510	Emergency Mgt Agen	1,306	1,210	1,314	1,350	
100	601	53610	Postage	0	30	1,202	1,200	
100	601	53630	Phone Charges	3,009	3,138	3,043	3,000	

Account #				Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
100	. 601	.	53840	Equipment Maintenance	675	532	290	700	
100	. 601	.	53910	Rentals	2,891	3,867	4,517	4,000	Postage & Copy Machines
100	. 601	.	53930	Legal Advertisement	196	76	147	200	
100	. 601	.	53950	Subscript/Dues	4,236	4,147	2,886	4,200	
100	. 601	.	53990	Other Contr Svcs	5,835	13,800	6,848	18,000	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	10,565	11,442	9,793	10,000	
100	. 601	.	53996	Shared Prop Tax to Twp	60,575	65,345	82,202	85,000	
100	. 601	.	54500	Office Supplies	1,422	2,611	2,562	2,500	
100	. 601	.	54600	Printing and Binding	0	0	0	300	
100	. 601	.	56150	Indigent Burials	0	0	1,000	2,000	
100	. 601	.	56160	Credit Fees/Equip Expense	1,395	2,215	2,770	2,350	
100	. 601	.	56200	Refunds/Reimburseme	1,894	186	322	1,500	
100	. 601	.	56300	Gen Operating Contingency	0	0	0	0	
100	. 601	.	56310	Gen Contingency Reserves	0	0	0	0	
				Subtotal - Operating	143,390	165,029	181,226	201,875	
				Subtotal - 601 - Non-Departmental	143,390	165,029	181,226	201,875	
				603 - Computer Services					
100	. 603	.	51120	Part-Time Salaries	2,784	2,869	2,705	2,923	
100	. 603	.	51130	Overtime	0	0	0	50	
100	. 603	.	51510	Retirement	392	374	379	419	
100	. 603	.	51515	457 Employer Match	46	53	54	0	
100	. 603	.	51710	Health Insurance	1	0	0	0	
100	. 603	.	51720	Life Insurance	4	4	4	6	
100	. 603	.	51750	Worker's Compensation	27	149	37	69	
100	. 603	.	51770	Medicare	41	42	40	43	
				Subtotal - Personnel	3,294	3,491	3,219	3,511	
100	. 603	.	53110	Conferences/Training	0	0	0	0	
100	. 603	.	53200	Insurance	1,351	1,613	1,627	1,871	
100	. 603	.	53840	Equipment Maintenance	0	0	59	400	Power supplies, fan motors, print heads, etc
100	. 603	.	53950	Subscriptions/Dues	0	0	0	0	
100	. 603	.	53990	Other Contract Services	52,187	41,033	49,981	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	0	21	26	200	
100	. 603	.	54150	Computer Software	2,854	3,078	4,999	7,000	Symantec, Backup System
100	. 603	.	54500	Office Supplies	0	0	0	0	
				Subtotal - Operating	56,392	45,745	56,692	59,471	
				Subtotal - 603 - Computer Services	59,686	49,236	59,911	62,982	
				900 - Gen Fund Transfers & Advances					
100	. 900	.	59220	Trans Gen to Parks/GS 225	0	40,000	426,400	600,000	
100	. 900	.	59265	Trans Gen to Fire Levy 265		475,000	375,000	390,000	
100	. 900	.	59275	Trans Gen to Emp Retire 275	0	0	20,000	10,000	
100	. 900	.	59325	Trans Gen to 5Yr Op 325	0	25,000	160,000	425,000	
100	. 900	.	59921	Trans Gen to SCMR 210	0	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	0	0	0	0	
100	. 900	.	59900	Advance to 225	0	0	100,000	0	

Account #			Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
100	900	59901	Advance Gen to 660	0	0	0	0	
			Subtotal - Transfers	0	540,000	1,081,400	1,425,000	
Subtotal - 900 - Gen Fund Trans & Advances				0	540,000	1,081,400	1,425,000	
			Total General Fund Expenditures	3,306,102	3,777,107	4,518,286	5,404,279	
			100 Ending Balance	**3,305,342**	**4,135,947**	**5,080,233**	**5,174,538**	
210 SCMR Fund								
			Beginning Balance	127,412	162,467	176,432	151,069	*
			Balance Adjustment			-11,936		
			Revenues					
210	000	43170	Gasoline Tax	282,408	303,658	297,837	301,000	
210	000	43180	Motor Vehicle License Fee	33,466	37,251	36,587	35,500	
210	000	46010	Investment Earnings	2,606	1,828	2,567	2,500	
210	000	48020	Misc. Rev-Refunds/Reimb	17,051	0	25	1,000	
210	000	48090	Misc. Revenue-Other	900	0	0	600	
210	000	49020	Proceeds from Note Sale	0	0	0	0	
210	000	49100	Trans-In From General Fd	0	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	336,430	342,737	337,016	340,600	
			Expenditures					
210	303	51110	Full Time Salaries	161,724	177,533	171,935	184,458	
210	303	51120	Part-Time Salaries	1,861	2,222	6,372	3,960	25% of Seasonal Laborer
210	303	51130	Overtime	6,056	8,559	10,411	10,000	
210	303	51140	Snow Plow Overtime	0	0	0	0	
210	303	51510	Retirement	24,515	25,065	25,960	27,931	
210	303	51515	457 Employer Match	322	387	376	1,092	
210	303	51710	Health Insurance	44,774	47,108	49,215	49,351	
210	303	51720	Life Insurance	4	4	4	6	
210	303	51750	Workers' Comp	2,010	2,235	2,866	5,056	
210	303	51760	Do Not Use - Unempl	0	0	0	0	
210	303	51770	Medicare	2,465	2,753	2,742	2,893	
			Subtotal - Personnel	243,731	265,866	269,881	284,748	
210	303	51910	Uniforms	1,514	1,475	1,693	3,000	
210	303	53110	Conferences/Training	0	101	38	300	
210	303	53170	Recruitment/Testing	0	0	118	300	
210	303	53200	Insurance	5,386	5,914	6,839	7,875	
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	2,242	2,144	2,093	2,400	
210	303	53650	Communications Equipment	112	81	0	250	
210	303	53840	Equipment Maintenance	7,338	4,960	7,578	9,200	
210	303	53860	Maint/Repair Vehicles	3,831	14,195	15,823	19,000	
210	303	53910	Rentals	421	492	582	800	
210	303	53930	Legal Advertising	390	281	280	1,300	
210	303	53950	Subscriptions/Dues	107	110	151	200	
210	303	53990	Other Contracted Services	18,690	11,386	21,882	28,000	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	4,378	4,264	721	5,000	Replace old signs
210	303	54150	SCMR-Computers	0	0	0	0	
210	303	54400	Vehicle Gas/Oil	7,260	11,115	16,000	12,250	
210	303	54500	Office Supplies	237	228	223	300	
210	303	54600	Printing and Binding	47	52	60	100	

* Beginning 2023 Fund Balances are Actual 2022 Ending Balances

Account #					Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
210	.	303	.	55100	Natural Gas	1,167	1,505	2,151	2,000	
210	.	303	.	55200	Electricity	2,725	2,803	2,530	2,500	
					Subtotal - Operating	57,644	62,906	80,562	96,975	
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	301,375	328,772	350,443	381,723	
					210 Ending Balance	**162,467**	**176,432**	**151,069**	**109,946**	
					220 State Hwy Fund					
					Beginning Balance	91,013	107,727	126,760	121,412	*
					Revenues			-6,312		
220	.	000	.	43170	Gasoline Tax	22,898	24,621	24,149	24,450	
220	.	000	.	43180	Motor Vehicle License Fee	2,713	3,020	2,966	3,000	
220	.	000	.	46010	Investment Earnings	0	0	0	0	
					Total Revenues	25,611	27,641	27,115	27,450	
					Expenditures					
220	.	303	.	53840	Equipment Maintenance	1,419	0	0	2,500	
220	.	303	.	53990	Other Contract Services	2,122	2,280	21,100	12,000	Traffic Signals
220	.	303	.	54100	Minor Tools and Supplies	1,500	1,485	1,793	2,000	
220	.	303	.	54110	Traffic/Road Signs	1,675	2,404	1,071	1,500	
220	.	303	.	54300	Road Salt	0	0	0	2,000	Brine & Beet
220	.	303	.	55200	Electricity	2,181	2,439	2,187	2,500	
					Subtotal - Operating	8,897	8,608	26,151	22,500	
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	8,897	8,608	26,151	22,500	
					220 Ending Balance	**107,727**	**126,760**	**121,412**	**126,362**	
					225 Parks & Green Space Fund					
					Beginning Balance	222,568	262,683	175,355	36,135	*
					Balance Adjustment			-29,114		
					Revenues					
225	.	000	.	42120	Video Service Provider Fee (Former Franchise Fee)	95,482	89,015	89,112	90,000	
225	.	000	.	42125	Open Space Devel Fees	5,157	9,450	8,067	7,000	
225	.	000	.	43420	ODNR State Grant	0	0	0	269,300	
225	.	000	.	48090	Misc. Revenue-Other	3,500	4,502	150,000	0	
225	.	000		49000	Adv-In from General Fd	0	0	100,000	0	
225	.	000	.	49100	Trans-In From General Fd	0	40,000	426,400	600,000	
					Total Revenues	104,140	142,967	773,579	966,300	
					Expenditures					

* Beginning 2023 Fund Balances are Actual 2022 Ending Balances

Account #						Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
225	.	401	.	53200		Insurance	2,246	2,688	2,706	3,125	
225	.	401	.	53320		Engineering Fees	1,712	2,080	2,924	3,500	
225	.	401	.	53840		Equip Maint	0	141	1,152	1,200	
225	.	401	.	53910		Rentals	0	0	0	200	Aerial Lift, Bobcat Attachments
225	.	401	.	53990		Other Contract Services	18,068	28,627	46,826	25,000	Porta toilets for parks; Ball Field Maint
225	.	401	.	54100		Minor Tools and Supplies	7,200	7,332	6,195	6,500	
225	.	401	.	55100		Natural Gas	1,393	1,993	2,189	2,100	
225	.	401	.	55200		Electricity	7,432	8,209	7,656	8,750	
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	57,050	70,070	88,648	69,375	
225	.	401	.	57220		Cap B & G - Parks	0	0	0	0	
225	.	401	.	57320		Capital Improvement	6,974	160,225	795,037	755,780	Prairie Tr Stitt Pk Paving; Parker Sq Phase 2, Bleachers
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	100,000	
						Subtotal - Capital	6,974	160,225	795,037	855,780	
225	.	819	.	58110		Dudrow Site Debt Payment	0	0	0	0	
						Subtotal - Debt Service	0	0	0	0	
						Subtotal - Capital & Debt	6,974	160,225	795,037	855,780	
						Total Expenditures	64,024	230,295	883,685	925,155	
						225 Ending Balance	**262,683**	**175,355**	**36,135**	**77,280**	
						240 Permissive Tax Fund					
						Beginning Balance	159,464	182,827	195,838	196,672	*
						Balance Adjustment			-150		
						Revenues					
240	.	000	.	41300		Permissive Tax-Local Code B	28,991	31,545	31,274	31,000	
240	.	000	.	43210		Permissive Tax-Cty Code D/F	14,496	15,787	15,637	15,000	
240	.	000	.	43300		Permissive Tax-Local Code J	28,991	31,555	31,274	31,000	
240	.	000	.	46010		Investment Earnings	63	24	20	30	
240	.	000	.	48020		Misc. Rev-Refunds/Reimb	0	0	0	0	
						Total Revenues	72,541	78,911	78,205	77,030	
						Expenditures					
240	.	303	.	53320		Engineering	0	0	0	0	

* Beginning 2023 Fund Balances are Actual 2022 Ending Balances

Account #			Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
240	303	53990	Other Contract Serv	0	223	7,616	6,000	Crack & joint sealing; Striping, Brine & other
240	303	54100	Minor Tools and Sup	7,568	6,838	6,411	8,200	
240	303	54300	Road Salt	41,609	58,839	63,194	64,500	1200T @ $53.75/T
240	601	53990	Other Contract Serv(Do not use)	0	0	0	0	
			Total Expenditures	49,178	65,900	77,221	78,700	
			240 Ending Balance	**182,827**	**195,838**	**196,672**	**195,002**	
			250 Police Pension Fund					
			Beginning Balance	12,600	13,000	15,023	10,000	*
			Revenues					
250	000	41100	Real Estate Taxes	47,285	47,912	56,551	56,550	Actual 2022
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	10,518	5,616	6,581	6,570	Actual 2022
			Total Revenues	57,803	53,528	63,132	63,120	
			Expenditures					
250	201	53410	Auditor/Treas Fees	576	583	688	690	
250	201	53415	A/T Land Reutilization Fee	76	922	1,103	1,125	
250	201	53450	Delinquent Advert Fees	0	0	3	3	
250	201	53460	RB/HS Administrative Fee	0	0	19	20	
250	201	56100	Retirement Oper Exp	56,750	50,000	66,342	60,000	
250	201	56200	Reimbursement Gen F					
			Total Expenditures	57,403	51,505	68,155	61,838	
			250 Ending Balance	**13,000**	**15,023**	**10,000**	**11,282**	
			260 Education/Enforcement Fund					
			Beginning Balance	20,751	22,549	24,074	28,296	*
			Revenues					
260	000	45300	Other Court Distributions	1,798	1,525	75	1,500	
260	000	48090	CPT-State Attorney General	0	0	4,147	3,500	
			Total Revenues	1,798	1,525	4,222	5,000	
			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	**22,549**	**24,074**	**28,296**	**32,296**	

* Beginning 2023 Fund Balances are Actual 2022 Ending Balances

City of Waterville
FY 2023 Appropriations

Account #	Description	2020 Actual	2021 Actual	2022 Approp	2023 Approp	Comments
	265 Fire Levy Fund					
	Beginning Balance	0	0	216,754	154,355	
	Balance Adjustment					
	Revenues					
265 . 000 . 41100	Real Estate Taxes	0	0	591,122	592,000	
265 . 000 . 43160	Property Tax Reimbursement	0	0	8,061	8,100	
265 . 000 . 48020	Misc. Revenue Refunds/Reim	0	0	103	100	
265 . 000 . 48090	Misc. Revenue-Other	0	0	0	125	
265 . 000 . 49100	Trans-In From General Fd	0	0	375,000	390,000	
	Total Revenues	0	0	974,286	990,325	
	Expenditures					
265 . 203 . 51110	Full Time Salaries	0	0	475,779	538,319	
265 . 203 . 51120	Part Time Salaries-SS	0	0	185,476	185,242	
265 . 203 . 51125	Part Time Salaries-PERS	0	0	58	1,030	
265 . 203 . 51130	Overtime	0	0	35,628	35,175	
265 . 203 . 51140	Volunteer Compensation-SS	0	0	31,659	33,400	
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	118,379	110,518	
265 . 203 . 51515	457 Employer Match	0	0	7,427	9,497	
265 . 203 . 51710	Health Insurance	0	0	117,485	155,028	
265 . 203 . 51720	Life Insurance	0	0	0	1,418	
265 . 203 . 51750	Workers' Comp	0	0	11,407	15,767	
265 . 203 . 51751	Workers' Comp-Vol FFs	0	0	422	4,462	
265 . 203 . 51760	Unemployment Comp	0	0	0	0	
265 . 203 . 51770	Medicare	0	0	10,667	10,817	
265 . 203 . 51780	Social Security	0	0	24,365	13,556	
	Subtotal - Personnel	0	0	1,018,752	1,114,829	
265 . 203 . 53410	Auditor/Treasurers Fees	0	0	6,526	6,530	
265 . 203 . 53415	A/T Land Reutilization Fees	0	0	11,351	11,415	
265 . 203 . 53450	Delinquent Advert Fees	0	0	31		
265 . 203 . 53460	RB/HS Administrative Fee	0	0	25	26	
265 . 203 . 53990	Other Contract Serv	0	0	0	0	
	Subtotal - Operating	0	0	17,933	17,971	
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	1,036,685	1,132,800	
	265 Ending Balance	**0**	**0**	**154,355**	**11,880**	

* Beginning 2023 Fund Balances are Actual 2022 Ending Balances

Account #					Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
					275 Employee Retirement Benefits Fund					
					Beginning Balance	63,272	60,752	52,256	67,949	*
					Revenues					
275	.	000	.	49999	Trans-In Retire Severance	0	0	20,000	10,000	
					Total Revenues	0	0	20,000	10,000	
					Expenditures					
275	.	601	.	59200	Emp Ret Ben Reserve					
275	.	700	.	51160	Accum Sick Leave	803	2,806	1,288	4,000	
275	.	700	.	51170	Accum Vacation Leave	1,347	4,055	2,784	8,000	
275	.	700	.	51180	Accum Comp Time	371	1,635	235	4,000	
					Total Expenditures	2,521	8,496	4,307	16,000	
					275 Ending Balance	**60,752**	**52,256**	**67,949**	**61,949**	

* Beginning 2023 Fund Balances are
Actual 2022 Ending Balances

Account #			Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
			290 Crime Prevention Fund					
			Beginning Balance	1,561	1,561	767	1,827	*
			Revenues					
290	000	43540	Federal Grants	0	0	0	0	
290	000	44160	Registrations-Safety City	0	1,800	2,460	2,400	60 @ $40 Ea
290	000	48070	Donations & Gen Fd Tr In	0	0	1,000	0	
			Total Revenues	0	1,800	3,460	2,400	
			Expenditures					
290	201	53990	Other Contract Serv	0	0	0	0	
290	201	53995	Safety City Expense	0	2,594	2,400	2,460	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	0	2,594	2,400	2,460	
			290 Ending Balance	**1,561**	**767**	**1,827**	**1,767**	
			300 Law Enforcement Trust Fund					
			Beginning Balance	7,592	8,192	8,392	8,542	*
			Revenues					
300	000	45300	Forfeitures/Local Maumee	600	200	150	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	600	200	150	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	**8,192**	**8,392**	**8,542**	**9,042**	
			325 5 Yr Operating Budget Capital Fund					
			Beginning Balance	1,708,210	1,888,092	2,293,051	668,432	*
			Balance Adjustment			-779,730	0	
			Revenues					
325	000	41500	Municipal Income Tax	927,914	1,128,077	1,158,099	1,144,196	2022 Actual + 1% (25%)
325	000	41550	Muni Inc Tax - Utilities	289	5	1,365	1,378	2022 Actual + 0% (25%)
325	000	41560	Muni Inc Tax - Oh Net Profit	11,821	6,559	21,328	21,541	2022 Actual + 0% (25%)
325	000	43410	Lucas Cty SWMD Grant	0	0	0	0	
325	000	43420	OPWC Grant	74,133	0	0	220,500	
325	000	43425	OPWC Loan	0	0	0	0	
325	000	43440	State Grants	300,487	0	0	690,000	
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	13,165	8,958	9,380	6,500	
325	000	46015	Bond/Note Sale Premiums	177	53,853	0	0	
325	000	47030	Special Assess-Sidewalks	536	229	221	0	Residential Sidewalks
325	000	47060	Special Assess Dt Improv	2,720	1,529	728	728	Downtown CDBG Sidewalk
325	000	48000	Subdiv Tree Fees	11,700	13,050	10,800	13,500	
325	000	48025	RITA Retainer Refund	12,104	9,150	13,463	13,463	
325	000	48090	Misc Revenue	1,725	18,849	85,635	127,500	Auction Revenue & TARTA Grant
325	000	49000	Reimburse of Advance	0	0	0	0	

* Beginning 2023 Fund Balances are Actual 2022 Ending Balances

Account #			Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
325	000	49015	Proceeds From Bond Sale	0	2,955,000	0	0	
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	50,000	0	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	1,650,000	0	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	0	25,000	160,000	425,000	
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	0	0	0	0	
			Total Revenues	1,406,770	5,870,259	1,461,019	2,664,306	
			Total Note Revenue	50,000	1,650,000	0	0	
			Expenditures					
			101 - Council					
325	101	57420	Cap Equip - Council	0	0	0	6,000	
			103 - Administration					
325	103	57510	Cap Furn/Fix-Admini	0	0	712	7,500	
			105 - Finance					
325	105	53310	Underwrite/Legal Fee Bonds/Notes	310	105,101	3,726	0	Operating/Bond Fees
325	105	53415	A/T Land Reutilization Fee	82	46	82	200	Operating
325	105	57510	Cap Furn/Fix-Finance	0	0	0	0	
			Subtotal - 105 - Finance	393	105,147	3,808	200	
			107 - Income Tax					
325	107	53460	RITA Expense	27,490	29,395	34,228	35,000	2022 Income Tax @ 3%
325	107	53470	Income Tx-Net Prof Adm Fee	77	0	12	0	
325	107	56200	Income Tax Refund	11,577	16,141	25,231	23,600	
325	107	56210	Income Tx-Net Prof Refunds	2,734	0	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	41,877	45,536	59,471	58,850	Operating
			201 - Police Department					
325	201	57420	Cap Equip-Police Dept	33,026	47,192	128,282	219,927	Cars, Cameras, Helmets,Shields, Radios, Kitchen Upgrade
			203 - Fire Department					
325	203	57420	Cap Equip-Fire/EMS	82,881	1,828,217	416,652	185,000	Fans, Lights, Radios, Door Hardware
325	203	57510	Cap Furn/Fix-Fire/EMS	2,981	0	0	0	
			Subtotal - Capital	85,862	1,828,217	416,652	185,000	
325	203	58110	Principal Pay-Ladder Truck	0	1,400,000	0	0	Paid In Full 2018
325	203	58510	Interest Pay-Ladder Truck	0	10,267	0	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	

* Beginning 2023 Fund Balances are Actual 2022 Ending Balances

Account #					Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
325	.	813	.	58110	Principal Pay-Rescue Squad	0	0	0	0	
325	.	813	.	58510	Int Pay-Rescue Squad	0	0	0	0	
325	.	826	.	58110	Principal Pay-Fire Engine	0	250,000	0	0	
325	.	826	.	58510	Int Pay-Fire Engine	0	1,833	0	0	
					Subtotal - Debt	0	1,662,100	0	0	
					Subtotal - 203 - Fire Department	85,862	3,490,317	416,652	185,000	
					301 - Buildings & Grounds					
325	.	301	.	57220	Cap Improv-B&G	0	0	5,581	10,000	Bldg Expansion Study
325	.	301	.	57420	Cap Equip-Bldg/Grds	44,154	58,985	7,434	11,000	Utility Trailer
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	44,154	58,985	13,015	21,000	
					303 - SCMR					
325	.	303	.	57220	Cap Bldg/Grds-SCMR	0	0	0	0	
325	.	303	.	57330	Cap St Resurface	432,732	60,120	1,142,235	571,000	Paving 364k; WV-Monclova Eng 130k; Farnsworth Eng 40k; Roundabouts 25k
325	.	303	.	57420	Cap Equip-SCMR	44,154	83,986			
					Subtotal - Capital	476,885	144,106	1,142,235	571,000	
325	.	303	.	58150	Prin-OPWC-SCMR	6,156	18,468	12,312	12,313	OPWC Debt: Canal Rd CT26A 3,949; Wilk/Edger CT24J 12,313
325	.	808	.	58110	Prin-FTBP Streets	185,000	50,000	0	0	55,000-325; 205,000-BAN
325	.	808	.	58510	Int Pay - FTBP Streets	4,625	500	0	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	195,781	68,968	12,312	12,313	
					Subtotal - 303 - SCMR	672,666	213,074	1,154,547	583,313	
					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	610	0	43,404	95,500	Com Plan 60k;
325	.	501	.	57220	Bldg/Grds-Comm Dev	4,198	868	3,281	8,000	DT Banners Ect
325	.	501	.	57300	Downtown Revitalization	0	0	0	0	

* Beginning 2023 Fund Balances are Actual 2022 Ending Balances

Account #	Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
325 . 501 . 57320	Cap Imp-Comm Devel	0	20,014	18,363	25,000	Sidewalks
	Subtotal - Capital	4,808	20,882	65,048	128,500	
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	0	
	Subtotal - Debt	0	0	0	0	
	Subtotal - 501 - Community Development	4,808	20,882	65,048	128,500	
	502 - Public Trees					
325 . 502 . 53920	Tree Maintenance	5,596	6,480	0	25,000	Operating
325 . 502 . 53921	Tree Removals	7,458	27,450	2,200	25,000	Operating
325 . 502 . 53922	Tree Planting	3,255	8,180	9,316	6,000	Operating
325 . 502 . 53923	Subdiv Street Trees	11,353	5,754	11,492	10,000	
	Subtotal - 502 - Public Trees	27,662	47,864	23,008	66,000	
	503 - Street Lighting					
325 . 503 . 53840	Equip Maint/Improvments	0	0	0	1,000	
325 . 503 . 53990	Other Contracted Services	460	0	213	3,000	Operating
325 . 503 . 54100	Minor Tools and Sup	0	0	0	0	
325 . 503 . 57320	Cap Imp-St Lights D	84,059	19,535	64,025	0	
	Subtotal - 503 - Street Lighting	84,519	19,535	64,238	4,000	
	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	761	0	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	761	0	0	0	
	603 - Computer Services					
325 . 603 . 57420	Cap Equip/Software	38,673	7,906	4,548	14,000	Computer components, printers, software upgrades
	804 - Non-Departmental Debt Service					
325 . 821 . 58110	Prin Pay -2021 Bond/Fire Trucks	0	0	160,000	180,000	
325 . 821 . 58510	Int Pay -2021 Bond/Fire Trucks	0	0	21,302	11,300	
325 . 820 . 58110	Prin Pay - 2012 Bonds	145,000	1,365,000	175,000	165,000	
325 . 820 . 58510	Int Pay - 2012 Bonds	47,488	43,862	16,277	15,480	
	Subtotal - 601 - Non-Departmental Debt Service	192,488	1,408,862	372,579	371,780	
	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 2023 Fund Balances are Actual 2022 Ending Balances

Account #	Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
	Total Expenditures	1,226,888	5,465,300	2,305,908	1,666,070	
	325 Ending Balance	**1,888,092**	**2,293,051**	**668,432**	**1,666,668**	
	330 Tax Equivalent Fund (TIF)					
	Beginning Balance	0	0	0	0	*
	Revenues					
330 . 000 . 41270	Service Payments Rev - TIF	146,707	172,967	183,831	184,000	Farnsworth investors
330 . 000 . 46010	Investment Earnings	0	0	0	0	
	Total Revenues	146,707	172,967	183,831	184,000	
	Expenditures					
330 . 501 . 53410	T.I.F. Treas./Aud. Fees	1,459	1,701	1,806	2,000	TIF to Treas/Aud
330 . 501 . 56600	T.I.F. Service Pymt-Cap Proj	145,248	171,266	182,025	182,000	TIF to Developer
	Total Expenditures	146,707	172,967	183,831	184,000	
	330 Ending Balance	**0**	**0**	**0**	**0**	
	610 Water Fund					
	Beginning Balance	852,367	1,101,078	1,211,586	1,232,352	*
	Balance Adjustment			-12,477		
	Revenues					
610 . 000 . 44510	Consumption Charge	1,333,502	1,345,291	1,300,584	1,324,000	
610 . 000 . 44520	Consumpt Charge-Penalty	12,277	12,086	11,673	13,250	
610 . 000 . 44530	Lucas County Revenue	0	0	0	0	
610 . 000 . 44540	Bulk Water Sales	0	0	71	0	
610 . 000 . 44550	Tap-in Fees Water	32,359	43,377	26,160	32,000	
610 . 000 . 44560	Service Charges	1,483	727	2,160	1,000	
610 . 000 . 46010	Interest	9,849	7,781	10,000	9,950	
610 . 000 . 47040	Spec Assess Wat Collect	0	0	0	0	
610 . 000 . 48020	Misc Rev Refunds/Reimb	18,169	0	23	1,000	
610 . 000 . 48090	Misc. Revenue-Other	7,266	7,320	6,000	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	1,414,906	1,416,582	1,356,671	1,388,400	
	Expenditures					
610 . 305 . 51110	Full-Time Salaries	152,406	174,414	161,710	193,957	
610 . 305 . 51120	Part-Time Salaries	1,861	2,222	6,372	3,960	25% of Seasonal Laborer
610 . 305 . 51130	Overtime	9,806	5,940	9,645	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	23,709	23,852	24,266	29,935	
610 . 305 . 51515	457 Employer Match	972	1,067	1,078	1,716	
610 . 305 . 51710	Health Insurance	36,769	38,848	39,224	42,395	
610 . 305 . 51720	Life Insurance	38	41	42	69	
610 . 305 . 51750	Worker's Compensation	1,797	1,996	2,629	5,307	
610 . 305 . 51760	Unemployment Compensat	0	0	0	0	
610 . 305 . 51770	Medicare Contribution	2,394	2,663	2,593	3,040	
610 . 305 . 51780	Social Security	0	0	0	0	
	Subtotal - Personnel	229,750	251,043	247,559	290,378	
610 . 305 . 51910	Uniforms	1,311	1,095	1,198	2,000	
610 . 305 . 53110	Conferences/Training	50	657	0	2,500	
610 . 305 . 53170	Recruitment/Testing	0	0	618	1,000	
610 . 305 . 53200	Insurance	3,597	3,764	3,830	4,425	
610 . 305 . 53320	Engineering Fees	0	2,018	0	3,500	

* Beginning 2023 Fund Balances are Actual 2022 Ending Balances

Account #			Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
610	305	53430	State Examiner Expe	2,700	2,700	2,700	2,700	
610	305	53580	Tol & Luc Bulk Water Chgs	854,313	948,861	982,706	1,004,250	
610	305	53610	Postage	2,713	6,418	7,061	7,500	
610	305	53630	Phone Charges	2,017	2,024	1,937	2,000	
610	305	53650	Communications Equip	106	81	0	300	
610	305	53840	Equipment Maintenance	4,958	1,389	1,801	4,400	
610	305	53860	Maint/Repair Vehicles	3,585	1,944	3,321	3,500	
610	305	53910	Rentals	421	492	582	800	
610	305	53930	Legal Advertising	0	0	380	400	
610	305	53950	Subscriptions/Dues	182	185	151	400	
610	305	53990	Other Contract Services	35,497	48,380	38,624	48,650	
610	305	54100	Minor Tools and Supplies	11,457	20,952	13,445	20,000	
610	305	54150	Water-Computers	0	0	0	600	
610	305	54400	Vehicle Gas/Oil	3,164	4,111	6,361	6,000	
610	305	54500	Office Supplies	624	443	541	600	
610	305	54600	Printing and Binding	447	52	60	1,000	
610	305	55100	Natural Gas	1,230	1,505	2,151	2,200	
610	305	55200	Electricity	8,073	7,960	8,402	8,500	
610	305	56100	Other Operating Exp	0	0	0	0	
610	305	56200	Refunds/Reimbursements	0	0	0	500	
			Subtotal - Operating	936,445	1,055,031	1,075,869	1,127,725	
610	900	59640	Adv/Trans Oper to Cap	0	0	0	0	
			Total Expenditures	1,166,195	1,306,074	1,323,428	1,418,103	
			610 Ending Balance	**1,101,078**	**1,211,586**	**1,232,352**	**1,202,649**	
			620 Water Deposit Fund					
			Beginning Balance	63,671	72,036	76,800	78,294	*
			Revenues					
620	000	49910	Water Deposits-New Serv	11,191	7,212	1,350	5,000	
620	000	49915	Water Utility Overpayments	0	0	2,030	2,030	
			Total Revenues	11,191	7,212	3,380	7,030	
			Expenditures					
620	900	59991	Water Deposit-Refund Cks	2,826	2,448	1,886	2,500	
620	900	59992	Water Dep-Credit to Water Bill	0	0	0	0	
			Total Expenditures	2,826	2,448	1,886	2,500	
			620 Ending Balance	**72,036**	**76,800**	**78,294**	**82,824**	
			640 Water Debt Fund					
			Beginning Balance	368,992	541,089	429,740	470,210	*
			Balance Adjustment			-81,583		
			Revenues					
640	000	43420	OPWC Grant	0	0	0	32,190	
640	000	43425	OPWC Loan	0	0	0	283,314	Canal Rd WL Improvement
640	000	44510	Capital Charge	423,017	438,198	447,365	435,000	
640	000	44520	Capital Charge-Penalty	3,521	3,369	3,318	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	49,281	21,381	0	0	
640	000	48090	Misc. Revenue Other	-15,995	0	476	500	
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	0	
640	000	49023	Note-2006 WL Rpl-Wilkshire	0	0	0	0	

* Beginning 2023 Fund Balances are Actual 2022 Ending Balances

Account #			Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
640	000	49026	Note-08Water Tower Restore	110,000	100,000	0	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	276,000	260,000	0	0	
640	000	49030	Note-14 Mich Ave WL (Was Master M	191,000	180,000	0	0	
640	000	49031	Bond-BG WL(Was Choct/Wilk)	0	0	0	0	
640	000	49032	Note-16 BG WL	330,000	320,000	0	0	
640	000	49033	Note-18 CIP (Dutch Rd WL)	204,000	195,000	0	0	
640	000	49034	Note-19 Mich Ave WL Phase 2	340,000	330,000	0	0	
640	000	49035	Note-19 Canopy Wat Meter Syst	80,000	70,000	0	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	4,697,062	3,410,313	451,159	758,004	
			Expenditures					
640	305	53310	Underwrite/Legal Fee Bonds/Notes	117,011	51,371	6,406	0	
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	1,290	2,215	463	0	
640	305	57320	Capital Improvement	0	0	0	247,029	
640	305	57420	Capital Equipment	21,327	245,415	28,784	10,000	Water Meters & Radio Read Units
640	305	57510	Cap Furniture/Fixtures	0	0	0	0	
			Subtotal - Capital	139,627	299,001	35,653	257,029	
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	11,222	33,665	22,444	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	6,743	13,485	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	121,000	210,000	0	0	9,654-640; 120,346-BAN
640	811	58510	Note Int Pay-08 Wat Tower Res Syca	3,025	1,833	0	0	
640	813	58110	**Notes/2021 Bond Roll Ov Princ**			62,000	66,800	
640	813	58510	**Note/2021 Bond Roll Ov Int Pay**			26,939	20,979	
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**	370,000	20,000	20,000	20,000	
640	821	58510	**Note/Bond Int Pay-SR 64 W WL**	10,302	5,338	5,088	4,838	
640	822	58110	Note Prin Pay-Ind Pk Tank Res	281,000	536,000	0	0	13,000-640; 272,000-BAN
640	822	58510	Note Int Pay-Ind Pk Tank Res	7,025	4,667	0	0	
640	823	58110	Note Prin Pay-14 Mich Ave WL (Was Mast	200,000	371,000	0	0	12,000-640; 196,000-BAN
640	823	58510	Note Int Pay-14 Mich Ave WL (Was Master	5,000	3,230	0	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	0	0	0	Paid Off
640	828	58110	**Bond Prin Pay-BG WL**	2,360,000	115,000	115,000	115,000	
640	828	58510	**Bond Int Pay-BG WL**	69,236	29,935	28,497	27,060	
640	830	58110	Note Prin Pay-16 BG WL	340,000	650,000	0	0	20,000-640; 329,000-BAN
640	830	58510	Note Int Pay-16 BG WL	8,500	5,647	0	0	
640	831	58110	Note Prin Pay-18 CIP (Dutch WL)	215,000	399,000	0	0	
640	831	58510	Note Int Pay-18 CIP (Dutch WL)	5,375	3,470	0	0	

* Beginning 2023 Fund Balances are Actual 2022 Ending Balances

Account #			Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
640	832	58110	Note Prin Pay-19 Mich WL Phase 2	350,000	670,000	0	0	
640	832	58510	Note Int Pay-19 Mich WL Phase 2	8,750	5,820	0	0	
640	833	58110	Note Prin Pay-19 Canopy WM Syst		150,000	0	0	
640	833	58510	Note Int Pay-19 Canopy WM Syst		1,313	0	0	
			Subtotal - Debt Service	4,385,337	3,222,661	293,453	293,027	
640	900	59325	Adv/Trans 640 to 325	0	0	0	0	
640	900	59610	Adv/Trans Water Cap to 610	0	0	0	0	
			Subtotal - 900 - Reimbursements	0	0	0	0	
			Total Expenditures	4,524,964	3,521,662	329,106	550,056	
			640 Ending Balance	**541,089**	**429,740**	**470,210**	**678,158**	
			650 Sanitary Sewer Fund					
			Beginning Balance	403,842	362,731	358,001	266,930	*
			Balance Adjustment			-46,927		
			Revenues					
650	000	46010	Interest	6,279	3,510	3,731	4,500	
650	000	44710	Consumption Charge	497,490	535,792	508,675	543,000	
650	000	44720	Consumption Charge-Penalty	3,546	3,383	3,627	3,700	
650	000	44750	Tap-In Fees Sanitary	16,200	74,532	27,635	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	13,519	720	5,024	1,000	
			Total Revenues	537,034	617,937	548,692	571,700	
			Expenditures					
650	309	51110	Full-Time Salaries	172,722	189,775	179,371	231,925	
650	309	51120	Part-Time Salaries	0	0	0	0	
650	309	51130	Overtime	706	478	654	2,000	
650	309	51160	Accum Sick Leave	0	0	0	0	
650	309	51510	Retirement	25,100	24,768	24,588	34,111	
650	309	51515	457 Employer Match	957	1,062	1,068	1,350	
650	309	51710	Health Insurance	46,929	49,428	52,349	57,894	
650	309	51720	Life Insurance	38	42	42	69	
650	309	51750	Worker's Compensation	1,747	2,210	2,805	5,970	
650	309	51770	Medicare Contribution	2,530	2,774	2,626	3,411	
			Subtotal - Personnel	250,730	270,537	263,503	336,730	
650	309	51910	Uniforms	1,545	1,268	1,201	2,000	
650	309	53110	Conferences/Training	0	890	902	1,550	
650	309	53170	Recruitment/Testing	0	0	518	1,000	
650	309	53200	Insurance	4,939	5,377	5,471	6,300	
650	309	53320	Engineering	0	282	1,164	1,500	
650	309	53430	State Examiner Expe	2,100	2,100	2,100	2,100	
650	309	53570	L/C W/W Treatment	214,991	244,608	211,346	245,000	
650	309	53575	L/C W/W Surcharge	0	0	0	0	
650	309	53610	Postage	2,713	5,688	7,061	7,400	
650	309	53630	Phone Charges	2,169	2,095	2,008	2,300	
650	309	53650	Communications Equipment	109	443	0	2,000	radio upgrades
650	309	53840	Equipment Maintenance	5,396	2,921	1,676	6,500	
650	309	53850	Storm Sewer Expenses	2,652	13,500	9,409	15,000	
650	309	53860	Maint/Repair Vehicles	1,036	1,004	14,628	5,800	
650	309	53870	Lift Station Maintenance	12,832	9,733	6,522	10,000	Spare parts for lift stations
650	309	53910	Rentals	715	1,296	1,400	1,300	
650	309	53930	Legal Advertising	0	0	641	400	
650	309	53950	Subscriptions/Dues	2,047	1,920	321	1,900	SWC Memb-1,292
650	309	53990	Other Contract Services	38,604	24,177	24,262	32,000	

* Beginning 2023 Fund Balances are Actual 2022 Ending Balances

Account #	Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
650 . 309 . 54100	Minor Tools and Supplies	6,947	3,705	7,030	7,500	
650 . 309 . 54150	Sewer-Computers	0	0	0	1,100	
650 . 309 . 54400	Vehicle Gas/Oil	3,305	4,779	6,164	5,600	
650 . 309 . 54500	Office Supplies	732	648	510	800	
650 . 309 . 54600	Printing and Binding	447	52	60	1,000	
650 . 309 . 55100	Natural Gas	1,427	1,707	2,373	2,500	
650 . 309 . 55200	Electricity	20,798	23,937	22,026	23,000	
650 . 309 . 56100	Other Operating Expenses	0	0	0	0	
650 . 309 . 56200	Refunds/Reimbursements	1,914	0	540	1,000	
	Subtotal - Operating	327,416	352,130	329,333	386,550	
650 . 900 . 59680	Trans Oper to Cap	0	0	0	0	
	Total Expenditures	578,146	622,667	592,836	723,280	
	650 Ending Balance	**362,731**	**358,001**	**266,930**	**115,349**	
	660 Storm Sewer Fund					
	Beginning Balance	35,308	15,038	31,238	44,738	*
	Revenues					
660 . 000 . 44730	Capital Charge-Lucas Cty	0	0	0	0	
660 . 000 . 44760	Tap-in Fees Storm	14,580	16,200	13,500	17,000	
660 . 000 . 44765	FTBP Storm Sewer Tap	0	0	0	400	
660 . 000 . 47050	Spec Assess Sew Collect	0	0	0	0	
660 . 000 . 49020	Proceeds Note Sale-FTBP	0	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	0	0	0	0	
	Total Revenues	14,580	16,200	13,500	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	34,000	0	0	0	Paid Off
660 . 808 . 58510	Note Interest Pay-FTBP	850	0	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	34,850	0	0	0	
660 . 900 . 59900	Advance - Out (Repay 100)	0	0	0	0	
	Subtotal - Transfers	0	0	0	0	
	Total Expenditures	34,850	0	0	0	

* Beginning 2023 Fund Balances are Actual 2022 Ending Balances

Account #				Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
				660 Ending Balance	15,038	31,238	44,738	62,138	
				680 Sewer Debt Fund					
				Beginning Balance	527,334	599,352	331,077	315,317	*
				Balance Adjustment			-75,512		
				Revenues					
680	.	000	.	44710 Capital Charge	285,984	297,117	301,986	295,000	
680	.	000	.	44720 Capital Charge-Penalty	2,455	2,282	2,316	3,000	
680	.	000	.	44750 Special San Sewer Tap Fees	0	0	0	0	
680	.	000	.	43420 OPWC Grant	0	0	0	32,190	
680	.	000	.	43425 OPWC Loan	0	0	0	48,285	
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	5,168	1,035	0	0	
680	.	000	.	48090 Misc. Revenue Other	15,995	0	32	102,778	ODOD Grant; Sewer Assessment
680	.	000	.	49020 Proceeds Note Sale	300,693	72,635	0	0	
680	.	000	.	49028 Note-12 SR 64 W San Sewer	0	0	0	0	
680	.	000	.	49035 Note-19 Canopy Wat Meter Syst	80,000	70,000	0	0	
680	.	000	.	49036 Note-23 Combo Truck					
680	.	000	.	49650 Trans Sewer Op - Sew Cap					
				Total Revenues	690,295	443,069	304,334	481,253	
				Expenditures					
680	.	309	.	53310 Underwrite/Legal Fee Bnds/Notes	12,944	3,348	669	0	Bond Fees
680	.	309	.	56200 Refunds-Capital Charge	0	0	0	0	
680	.	309	.	57310 Cap Engineering	1,290	2,498	463	0	
680	.	309	.	57320 Capital Improvement	5,485	68,992	0	113,100	River Rd Pumping Station Improvement
680	.	309	.	57420 Cap Machine/Equipment	18,484	242,574	20,601	0	Radio Water Meters Units
				Subtotal - Capital	38,202	317,412	21,733	113,100	
680	.	800	.	58130 Prin - Cap Lease	0	0	0	0	
680	.	800	.	58150 OPWC Loan Principal Pay	8,568	25,803	17,252	19,770	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	257	432	398	297	Dutch Rd PS CT39H
680	.	801	.	58130 Cty Orig 1977 - Prin OWDA	5,938	4,355	6,276	7,600	
680	.	801	.	58530 Cty Orig 1977 - Int OWDA	3,338	2,465	3,097	3,300	
680	.	802	.	58130 Cty Expan 1995-Prin OWDA	335	328	250	400	
680	.	802	.	58530 Cty Expan 1995 - Int OWDA	0	0	0	0	
680	.	803	.	58130 Prin-2005 WWTP/OWDA/OPWC	95,450	98,845	102,373	107,925	
680	.	803	.	58530 Int-2005 WWTP/OWDA	39,333	35,938	32,410	29,683	
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	2,277	2,340	2,405	2,506	OWDA Ln# 5461 - P
680	.	815	.	58510 Int-ARRA(WPCLF) Loan	777	714	649	549	OWDA Ln# 5461 - I
680	.	825	.	58110 Note/Bnd Prin Pay-12 SR64 W San S	305,000	15,000	15,000	15,000	
680	.	825	.	58510 Note/Bond Int Pay-12 SR64 W San S	8,666	4,640	4,453	4,265	
680	.	827	.	58110 Perry Encasement Pipe Purchase	6,417	0	0	0	Paid Off
680	.	833	.	58110 Note Prin Pay-19 Canopy WM Syst	0	150,000	0	0	
680	.	833	.	58510 Note Int Pay-19 Canopy WM Syst	0	1,313	0	0	
680	.	834	.	58130 Prin-2018 WWTP/OWDA/OPWC	0	23,218	10,253	14,876	Luc Co WWTP & Trunk Line
680	.	834	.	58530 Int-2018 WWTP/OWDA	0	0	3,046	3,167	
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	63,429	23,126	15,335	45,265	OWDA 7799; OPWC Lucas Co

* Beginning 2023 Fund Balances are Actual 2022 Ending Balances

Account #			Description	2020 Actual	2021 Actual	2022 Actual	2023 Approp	Comments
680	836	58510	Int-WRRF ADC Proj-OWDA	40,288	5,415	5,355	20,010	
680	838	58110	2021 Bond/Note Prin Canopy WM			3,000	3,200	
680	838	58510	2021 Bond/Note Int Canopy WM			1,297	1,012	
680	840	58110	Prin-Co MH2-4 Rehab:OWDA/OPWC			0	12,920	
680	840	58510	Int-Co MH2-4 Rehab:OWDA/OPWC(2023			0	1,012	
			Subtotal - Debt Service	580,074	393,932	222,849	292,757	
			Total Expenditures	618,277	711,344	244,582	405,857	
			680 Ending Balance	**599,352**	**331,077**	**315,317**	**390,713**	
			All Funds Beginning Balance	**6,745,203**	**8,706,577**	**9,859,092**	**8,932,764**	
			All Funds Balance Adjustment	**0**	**0**	**-1,119,846**	**0**	
			All Funds Revenues	**14,049,665**	**18,263,099**	**12,142,428**	**14,053,402**	
			All Funds Expenditures	**12,088,351**	**17,110,583**	**11,948,910**	**12,976,321**	
			All Funds Ending Balance	**8,706,517**	**9,859,092**	**8,932,764**	**10,009,845**	

* Beginning 2023 Fund Balances are Actual 2022 Ending Balances