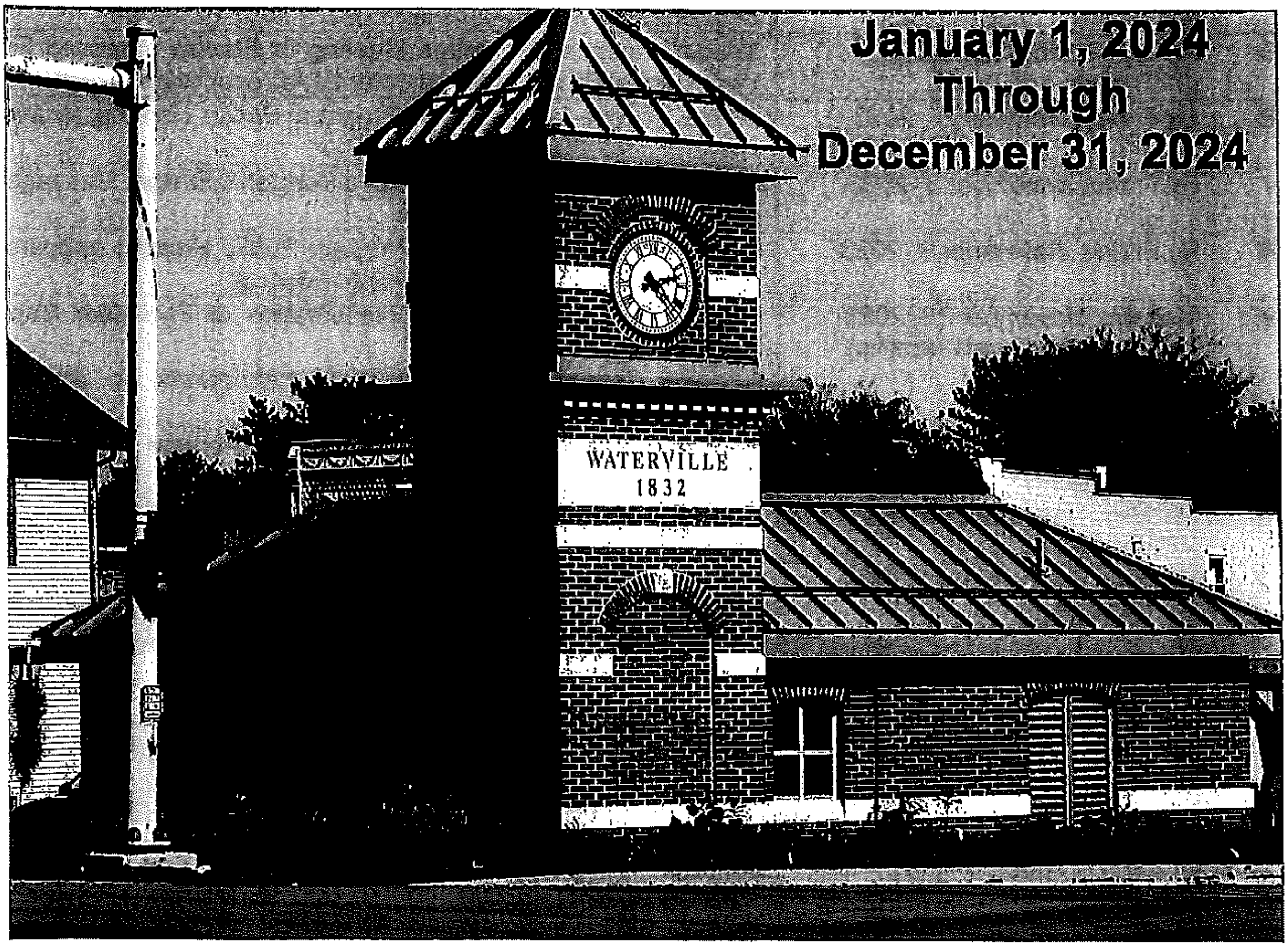
City of Waterville

WATERVILLE, OHIO
on the banks of history

FY 2024 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 17, 2023
First Presentation to Council - December 11, 2022
Revision Presented to Council – February 12, 2024
Revision Presented to Council – February 26, 2024

City of Waterville		
FY24 BUDGET SCHEDULE		
ITEM	**DATE**	**ACTIVITY**
1	By Thursday, August 31, 2023 (5th Thursday)	Distribution of forms and information to Department Heads for the development of submissions for the proposed Five-Year Capital Program
2	By Friday, September 8, 2023 (2nd Friday)	Submission of all departmental requests for proposed Five-Year Capital Program to Municipal Administrator & Finance Director
3	By Friday, September 8, 2023 (2nd Friday)	Distribution of forms and information to Department Heads for the development of submissions for the proposed Operating Budget
4	By Friday, September 22, 2023 (4th Friday)	Submission of all departmental requests for proposed Operating Budget to Municipal Administrator & Finance Director
5	Friday, October 20, 2023 (3rd Friday)	Special Finance Committee Meeting to Review proposed Five-Year Capital Program for comment and recommendation
6	By Friday, October 27, 2023	Notice of Five-Year Capital Program Public Hearing to *Mirror*
7	By Friday November 3, 2023	Administrator to Submit Operating Budget & Budget Message to Finance Committee & Council
8	By Friday, November 3, 2023	Notice of Five-Year Capital Program Public Hearing appears in *Mirror* (At least 2 weeks before Public Hearing)
9	Monday, November 13, 2023 (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 17, 2023 (3rd Friday)	Regular Finance Committee Meeting – Review of Operating Budget for comment and recommendation
11	Monday, November 27, 2023 (4th Monday)	Regular Council Meeting – Public Hearing on proposed Five-Year Capital Program
12	Monday, December 11, 2023 (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 15, 2023	Notice of Operating Budget Public Hearing to *Mirror*
14	Friday, December 22, 2023	Notice of Operating Budget Public Hearing appears in *Mirror* (At least 2 weeks before Public Hearing)
15	Monday, January 8, 2024 (2nd Monday)	Regular Council Meeting - Second Reading and Public Hearing on proposed Appropriations Ordinance for Operating Budget
16	Monday, January 22, 2023 (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, 2024	Deadline set by City Charter for Council adoption of Operating Budget

FY 2024 APPROPRIATIONS NOTES

1. Incorporates all 2024 items included in the proposed Five-Year Capital Plan.

2. Addresses a number of budget dependent activities mentioned as priority items including Phase 3 of the Parker Square Improvement Project, the Farnsworth Road Waterline Replacement, police and fire equipment and local roadway improvements.

3. A 1% growth in income tax revenue based on $5,042,821 in total 2023 receipts has been used for 2024. 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 2024. An additional transfer of $400,000 from the General Fund to the 5-Year Capital Fund is proposed to be included in 2024.

4. The appropriations include a transfer of $545,000 from the General Fund to the Parks and Green Space Fund to provide funds for Phase 3 of the Parker Square Park Improvement Project.

5. Real estate tax revenue in 2024 is projected to be approximately $640,500 for the General Fund and $594,000 for the Fire Levy (265) Fund which provides revenue for fire department personnel costs from a 3.25 mill property tax levy approved by City residents in November 2020. A transfer of $945,000 from the General Fund to the Fire Levy Fund is proposed for 2024.

6. General Fund revenue in 2024 from the State of Ohio is estimated to remain the same as 2023 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 2024 appropriations include maintaining the current seven (7) full-time Firefighter/Paramedic/EMT positions established in 2021 and adding two (2) additional full-time positions. The additional staffing is necessary to accommodate proposed changes to the operation of advanced emergency medical services in Lucas County. The City will also continue to provide funding for part-time personnel at the Fire Station on a 24/7 basis. The City will maintain the additional seasonal position in the

Public Works Department added in 2023. The two seasonal positions were increased from 12 to 24 weeks from 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 of Ohio for City income tax collection.

9. The 2024 appropriation includes the final wage rates approved in the new collective bargaining agreement with Public Works Department employees which was finalized at the end of 2023. The appropriation also includes funds for payroll "step increases" for eligible personnel in the Fire and Police collective bargaining units according to the terms of their respective labor agreements. Non-bargaining unit employee base raises of 2.0% and a merit raise pool based on 1.0% 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 2023.

11. A 3.8% increase in medical, dental and vision insurance premiums effective in August 2024 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 $3,500 in 2024 for the Roche de Boeuf Festival.

13. The appropriations reflect a Waterville Community Improvement Corporation City membership fee of $6,000 in 2024.

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 $12.58 per month per dwelling unit refuse/recycling fee through May 2024 and an increase to $12.98 per month per dwelling unit from June 2024 through May 2025. 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 $22.22 to $762.90 per month from the current $740.68 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 (3.7% for the year ending September 2023) 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 $721.44 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. Consolidated dispatching costs are split between the Police and Fire Departments. Unlike previous years, Lucas County has ended its subsidy of 911 consolidation costs for all communities in the county for 2024.

Jon D. Gochenour
Municipal Administrator

City of Waterville
Fund Grand Totals

FY 2024 Appropriations	2021 Actual	2022 Actual	2023 Actual	2024 Approp
100 General Fund				
Beginning Balance	3,305,401	4,135,947	5,156,338	5,767,647
Balance Adjustment *	0	0	0	0
Total Revenues	4,607,653	5,538,677	6,125,297	5,937,480
Total Expenditures	3,777,107	4,518,286	5,437,001	6,440,008
Ending Balance	4,135,947	5,156,338	5,767,647	5,265,119
210, 220 & 240 SCMR, State Hwy & Permissive Tax Funds				
Beginning Balance	453,022	499,031	487,553	476,562
Balance Adjustments *	0	0	0	0
Total Revenues	449,289	442,336	470,703	470,590
Total Expenditures	403,280	453,814	465,876	520,822
Ending Balance	499,031	487,553	476,562	426,330
225, 245, 250, 260, 265, 275, 290 & 300 - Dedicated Funds				
Beginning Balance	368,737	492,621	336,219	310,874
Balance Adjustments *	0	0	0	0
Total Revenues	200,020	1,838,830	1,948,325	2,501,935
Total Expenditures	292,890	1,995,232	1,927,470	2,557,715
Ending Balance	275,867	336,219	310,874	255,094
325 & 330 Capital Funds				
Beginning Balance	1,888,092	2,293,051	1,448,162	908,079
Balance Adjustments *	0	0	0	0
Total Revenues	6,043,226	1,644,850	2,386,153	2,933,268
Total Expenditures	5,638,267	2,489,739	2,339,936	2,838,630
Ending Balance	2,293,051	1,448,162	908,079	1,002,717

City of Waterville
Fund Grand Totals

FY 2024 Appropriations				
	2021 Actual	2022 Actual	2023 Actual	2024 Approp
610, 620 & 640 Water Funds				
Beginning Balance	1,714,204	1,718,127	1,874,918	1,922,004
Balance Adjustments *	0	0	0	0
Total Revenues	4,834,107	1,811,211	2,057,463	2,326,313
Total Expenditures	4,830,184	1,654,420	1,911,091	2,053,693
Ending Balance	1,718,127	1,874,918	1,922,004	2,194,623
650, 660 & 680 Sewer Funds				
Beginning Balance	977,121	720,316	749,424	597,793
Balance Adjustments *	0	0	0	0
Total Revenues	1,077,206	866,526	985,151	1,033,780
Total Expenditures	1,334,011	837,418	988,366	1,069,507
Ending Balance	720,316	749,424	597,793	562,066
Grand Totals - All Funds				
Beginning Balance	8,706,577	9,859,092	10,052,613	**9,982,959**
Balance Adjustments *	0	0	0	0
Total Revenues	17,211,501	12,142,430	13,973,092	**15,203,366**
Total Expenditures	16,275,739	11,948,909	13,069,739	**15,480,375**
Ending Balance	9,642,338	10,052,613	9,982,959	**9,705,949**
* Balance Adjustments include encumberances for expenditures obligated in the prior year but not yet paid				

City of Waterville
FY 2024 Appropriations

Account #					Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
					Beginning Balance	3,305,401	4,135,947	5,156,338	5,767,647	*
					Balance Adjustment			-76,987		
					Revenues					
100	.	000	.	41100	Real Estate Taxes	542,586	640,410	640,064	640,500	2023 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	2,890,480	3,474,405	3,856,239	3,819,938	2023 Actual + 1% (75%)
100	.	000	.	41550	Muni Inc Tax - Utilities	15	4,099	38,531	4,140	2023 Actual + 0% (75%)
100	.	000	.	41560	Muni Inc Tax - Oh Net Profit	19,678	63,983	62,007	62,627	2023 Actual + 1% (75%)
100	.	000	.	42120	Video Service Provider Fee	0	0	0	0	
100	.	000	.	42130	Solicitor's Permits	35	0	50	500	
100	.	000	.	42520	Sidewalk/Driveway Permits	3,560	2,940	2,357	3,000	
100	.	000	.	42530	Pool Permits	1,593	1,144	563	800	
100	.	000	.	42540	Sign Permits	731	317	779	500	
100	.	000	.	42550	Zoning Permits	31,017	10,190	12,630	15,000	
100	.	000	.	42590	Other Permits & Licenses	990	3,315	1,340	2,000	
100	.	000	.	43110	Local Gov't/Intang-County	281,202	302,411	309,658	309,000	per Co Budget Comm
100	.	000	.	43120	Local Govt Fund - State	26,089	30,172	31,370	31,000	
100	.	000	.	43130	Inheritance/Estate Taxes	0	0	0	0	Repealed as of 1/1/13
100	.	000	.	43140	Liquor & Beer Permit Fees	6,120	14,423	3,576	2,000	
100	.	000	.	43150	Cigarette License	652	255	139	400	
100	.	000	.	43160	Property Tax Reimbursem	63,649	74,582	75,854	75,854	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	3,341	5,130	30,330	23,442	
100	.	000	.	43520	Misc Fed Grant	0	0	0	0	
100	.	000	.	44110	Chg for Services-Police	1	2,250	3	500	
100	.	000	.	44120	Chg for Services-Fire	150,005	165,629	164,220	164,220	Per Contract w/Twp
100	.	000	.	44140	Chg for Services-Res Sqd	85,597	102,570	185,335	160,000	
100	.	000	.	44150	Charges for Services Impou	0	0	0	50	
100	.	000	.	44310	Charges for Services Gen G	8	6	0	50	
100	.	000	.	44330	Chges for Services Plan Rev	39,790	18,693	5,664	6,000	
100	.	000	.	45100	Court Fines	5,674	10,677	6,203	7,000	
100	.	000	.	45200	Parking Fines	130	260	330	500	
100	.	000	.	46010	Investment Earnings	25,010	38,810	102,646	102,646	
100	.	000	.	48010	Misc Rev - Rental Income	43,969	45,407	54,480	52,625	Bldg and Farm Rentals
100	.	000	.	48020	Misc Rev - Refunds/Reim	33,126	27,189	16,163	30,000	
100	.	000	.	48025	RITA Retainer Refund	27,451	40,390	52,662	52,662	
100	.	000	.	48030	Monthly Refuse Fee	320,955	327,009	349,873	365,426	12.60/ per Mo Jan 2024-May 2024; 12.98/per Mo June 2024 -Dec 2024; DWU 2,375
100	.	000	.	48040	Refuse Collection Tags	2,536	2,975	2,364	2,400	
100	.	000	.	48050	Yard Waste Tags Program	12	0	0	0	Discontinued in 2014
100	.	000	.	48080	Credit Card Convenience Fee	1,207	1,391	988	1,200	
100	.	000	.	48090	Misc Revenue - Other	444	127,645	18,879	1,500	
100	.	000	.	49000	Advance-From 325	0	0	0	0	
100	.	000	.	49001	Advance-In (Repay Fr 265)	0	0	100,000	0	
100	.	000	.	49010	Transfer - In (Closed Funds)	0	0	0	0	
					Total Revenues	4,607,653	5,538,677	6,125,297	5,937,480	

* Beginning 2024 Fund Balances are Actual 2023 Ending Balances

City of Waterville
FY 2024 Appropriations

Account #	Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
	Expenditures					
	101 - Council					
100 . 101 . 51120	Part Time Salaries	70,999	72,846	75,012	77,436	
100 . 101 . 51130	Overtime	901	31	0	500	
100 . 101 . 51510	Retirement	10,010	10,204	10,502	10,911	
100 . 101 . 51710	Health Insurance	0	0	12,300	67,850	
100 . 101 . 51750	Workers' Comp	705	926	1,467	1,494	
100 . 101 . 51760	Unemploy Comp	0	0	0	0	
100 . 101 . 51770	Medicare	1,043	1,057	1,088	1,130	
100 . 101 . 51780	Soc Security	0	0	0	0	
	Subtotal - Personnel	83,657	85,064	100,369	159,321	
100 . 101 . 53110	Conf/Training	0	72	60	200	
100 . 101 . 53200	Insurance	1,613	1,661	1,760	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	600	452	452	600	
100 . 101 . 53990	Other Contr Svcs	617	6,111	7,718	9,000	Ord Codification Update
100 . 101 . 54100	Minor Tools Equip	0	0	0	0	
100 . 101 . 54500	Office Supplies	63	64	64	200	
100 . 101 . 54600	Printing & Binding	470	65	65	400	
100 . 101 . 56100	Other Oper Exp	0	0	0	0	
100 . 101 . 56300	Discretionary	3,300	2,174	1,755	5,500	
	Subtotal - Operating	6,663	10,599	11,874	17,860	
	Subtotal - 101 - Council	90,320	95,663	112,243	177,181	
	103 - Administration					
100 . 103 . 51110	Full Time Salaries	90,105	93,497	90,855	109,130	
100 . 103 . 51120	Part Time Salaries	0	0	0	0	
100 . 103 . 51130	Overtime	19	1,190	149	500	
100 . 103 . 51510	Retirement	11,937	12,794	12,274	15,619	
100 . 103 . 51515	457 Employer Match	1,692	1,861	1,808	1,931	
100 . 103 . 51710	Health Insurance	20,507	21,884	22,760	24,134	
100 . 103 . 51720	Life Insurance	8	8	0	13	
100 . 103 . 51750	Workers' Comp	973	1,197	2,188	2,101	
100 . 103 . 51760	Unemploy Comp	0	0	0	0	
100 . 103 . 51770	Medicare	1,332	1,400	1,346	1,618	
100 . 103 . 51780	Soc Security	0	0	0	0	
	Subtotal - Personnel	126,573	133,831	131,380	155,045	
100 . 103 . 53110	Conf/Training/Mileage	125	757	1,800	1,800	
100 . 103 . 53170	Recruit Testing	0	0	0	0	
100 . 103 . 53200	Insurance	2,688	2,931	3,098	3,300	
100 . 103 . 53610	Postage	100	29	67	300	
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	4,999	4,998	6,050	5,000	
100 . 103 . 53990	Other Contr Svcs	0	0	1,697	2,500	
100 . 103 . 54400	Veh Gas/Oil	0	0	0	0	
100 . 103 . 54500	Office Supplies	377	236	271	400	
100 . 103 . 54600	Printing & Binding	56	0	0	100	

* Beginning 2024 Fund Balances are Actual 2023 Ending Balances

Account #			Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
100	103	56100	Other Oper Exp	0	0	0	0	
			Subtotal - Operating	8,345	8,951	12,983	13,700	
			Subtotal - 103 - Administration	134,918	142,782	144,363	168,746	
			104 - Zoning					
100	104	51120	Part Time Salaries	0	0	0	16,144	
100	104	51130	Overtime	0	0	0	0	
100	104	51510	Retirement	0	0	0	2,260	
100	104	51750	Workers' Comp	0	15	0	309	
100	104	51770	Medicare	0	0	0	234	
			Subtotal - Personnel	0	15	0	18,948	
100	104	53110	Conf/Training/Mileage	0	0	50	350	
100	104	53170	Recruit Testing	0	0	0	300	
100	104	53200	Insurance	0	0	0	0	
100	104	53610	Postage	0	3	5	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	123	913	323	2,000	
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	36	158	0	200	
100	104	54600	Printing & Binding	0	100	0	100	
100	104	56100	Other Oper Exp	0	0	0	0	
			Subtotal - Operating	159	1,174	378	3,950	
			Subtotal - 104 - Zoning	159	1,189	378	22,898	
			105 - Finance					
100	105	51110	Full Time Salaries	108,324	111,568	125,783	128,996	
100	105	51130	Overtime	744	1,393	1,917	1,600	
100	105	51510	Retirement	14,232	15,495	17,495	18,617	
100	105	51515	457 Employer Match	2,004	2,023	4,162	2,383	
100	105	51710	Health Insurance	8,808	9,697	10,253	9,952	
100	105	51720	Life Insurance	53	56	58	88	
100	105	51750	Workers' Comp	1,249	1,428	2,197	2,503	
100	105	51770	Medicare	1,609	1,667	1,887	1,928	
100	105	51780	Soc Security	0	0	0	0	
			Subtotal - Personnel	137,023	143,327	163,752	166,066	
100	105	53110	Conf/Training/Mileage	1,020	1,083	348	1,300	
100	105	53610	Postage	603	0	650	650	
100	105	53650	Communic Equip	0	0	0	0	
100	105	53840	Equip Maint	0	0	0	0	
100	105	53930	Legal Ads	351	871	400	500	
100	105	53950	Subscript/Dues	1,050	940	1,072	1,200	
100	105	53970	Bank Svc Charge	7,475	8,916	17,355	12,000	
100	105	53990	Other Contr Svcs	44	152	4,166	3,000	
100	105	54500	Office Supplies	1,372	893	2,024	1,850	
100	105	54600	Printing & Binding	1,367	566	1,411	1,600	
100	105	56100	Other Oper Exp	0	0	71	0	
			Subtotal - Operating	13,282	13,421	27,497	22,100	
			Subtotal - 105 - Finance	150,305	156,748	191,249	188,166	

* Beginning 2024 Fund Balances are Actual 2023 Ending Balances

City of Waterville
FY 2024 Appropriations

Account #			Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
			107 - Income Tax					
100	107	51110	Full Time Salaries	4,804	4,536	3,547	5,100	
100	107	51120	Part Time Salaries	0	0	0	0	
100	107	51130	Overtime	0	0	0	50	
100	107	51510	Retirement	652	633	494	729	
100	107	51515	457 Employer Match	37	25	2	56	
100	107	51710	Health Insurance	464	600	670	524	
100	107	51720	Life Insurance	0	0	0	0	
100	107	51750	Workers' Comp	126	68	105	99	
100	107	51770	Medicare	71	66	51	75	
100	107	51780	Soc Security	0	0	0	0	
			Subtotal - Personnel	6,154	5,928	4,869	6,634	
100	107	53110	Conf/Training/Mileage	0	0	0	0	
100	107	53200	Insurance	538	586	584	650	
100	107	53460	RITA Expense	88,183	102,684	113,982	123,350	
100	107	53470	Income Tx-Net Prof Adm Fee	0	36	0	50	
100	107	53610	Postage	0	0	0	0	
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	534	0	
100	107	54500	Office Supplies	0	0	0	0	
100	107	54600	Printing & Binding	0	0	0	0	
100	107	56200	Income Tax Refunds	48,422	75,803	74,122	68,000	
100	107	56210	Income Tx-Net Prof Refunds	0	0	0	300	
			Subtotal - Operating	137,143	179,109	189,222	192,350	
			Subtotal - 107 - Income Tax	143,297	185,037	194,091	198,984	
			109 - Law Department					
100	109	53110	Conf/Training/Mileage	0	0	0	0	
100	109	53310	Law Director Contr Svcs	13,560	24,960	53,697	30,000	
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	10,000	
100	109	53545	Muni Court Supp S	0	0	0	0	
100	109	53560	Public Defender	750	750	0	2,500	
100	109	53591	Prosecutor Support	24,676	30,087	26,991	32,000	
100	109	53592	Victims of Crime Advocate	3,750	0	0	4,000	
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	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
100	109	53990	Other Contr Svcs	16,764	6,934	60,955	30,000	
100	109	54500	Office Supplies					
			Subtotal - Operating	59,500	62,731	141,643	108,500	
			Subtotal - 109 - Law Department	59,500	62,731	141,643	108,500	
			201 - Police Department					
100	201	51110	Full Time Salaries	746,735	752,179	825,661	1,067,311	
100	201	51120	Part Time Salaries	4,459	4,648	5,122	5,265	
100	201	51125	K-9 Reg Time	0	0	0	0	
100	201	51130	Overtime	140,184	125,562	101,929	125,000	
100	201	51135	OT - K-9 Maint	0	0	0	0	
100	201	51155	Acting Pay	2,376	4,829	4,569	4,600	
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	120,079	101,963	115,185	171,901	
100	201	51515	457 Employer Match	1,475	1,528	2,871	2,979	
100	201	51710	Health Insurance	160,660	193,961	209,510	212,211	
100	201	51720	Life Insurance	45	0	0	0	
100	201	51750	Workers' Comp	9,851	13,149	20,136	23,042	
100	201	51760	Unemployment Comp		0	0	0	
100	201	51770	Medicare	13,104	12,918	13,584	17,475	
100	201	51780	Soc Security	0	0	0	0	
			Subtotal - Personnel	1,198,968	1,210,737	1,298,567	1,629,784	
100	201	51910	Uniforms	25,529	10,672	16,113	23,000	
100	201	53110	Conf/Training	6,255	16,648	7,928	18,780	
100	201	53170	Recruitment/Testing	4,809	2,635	5,544	3,500	
100	201	53200	Insurance	10,754	10,845	11,201	11,874	
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	150	82	0	300	
100	201	53630	Phone Charges	8,829	9,267	9,057	9,700	
100	201	53650	Communication Equip	60	171	58	2,500	
100	201	53670	Dispatching	0	42,962	70,259	95,000	No subsidy for 2024 payment; 911 Consolidation
100	201	53840	Equip Maint	1,829	2,156	1,266	5,000	
100	201	53860	Maint/Repair Veh	16,668	35,201	14,269	25,000	
100	201	53910	Rentals	0	0	0	0	
100	201	53930	Legal Advertising	2,992	1,500	0	2,500	
100	201	53950	Subscript/Dues	255	2,431	1,023	2,500	
100	201	53990	Other Contr Svcs	21,059	20,167	30,455	35,000	Lexipol,NORIS,LEADS, BCs
100	201	54100	Minor Tools Equip	7,185	4,052	28,935	33,800	
100	201	54400	Vehicle Gas/Oil	28,753	42,352	31,218	30,500	
100	201	54500	Office Supplies	5,285	4,452	7,527	5,000	
100	201	54600	Printing and Binding	1,315	312	283	1,500	
100	201	55100	Natural Gas	1,125	1,292	1,079	1,500	
100	201	55200	Electricity	3,766	3,986	3,841	5,000	
100	201	56100	Other Oper Exp/Safety City	442	1,401	1,591	2,200	Safety City-Also 290
100	201	56500	K-9 Operating Expenses	0	0	0	0	
			Subtotal - Operating	147,060	212,584	241,647	320,154	
			Subtotal - 201 - Police Department	1,346,028	1,423,321	1,540,214	1,949,938	

City of Waterville
FY 2024 Appropriations

Account #	Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
	203 - Fire Department					
100 . 203 . 51110	Full Time Salaries	7,511				Fire personnel costs moved to 265 Fund
100 . 203 . 51120	Part Time Salaries-SS	17,317				
100 . 203 . 51125	Part Time Salaries-PERS	1,450				
100 . 203 . 51130	Overtime	2,260				
100 . 203 . 51140	Volunteer Compensation-SS	4,752				
100 . 203 . 51145	Vol Compensation-PERS	0				
100 . 203 . 51150	Standby Pay-SS	0				
100 . 203 . 51155	Standby Pay-PERS	0				
100 . 203 . 51510	Retirement	1,798				
100 . 203 . 51515	457 Employer Match	150				
100 . 203 . 51710	Health Insurance	2,882				
100 . 203 . 51720	Life Insurance	0				
100 . 203 . 51750	Workers' Comp	384				
100 . 203 . 51751	Workers' Comp-Vol FFs	622				
100 . 203 . 51760	Unemployment Comp	0				
100 . 203 . 51770	Medicare	485				
100 . 203 . 51780	Social Security	1,507				
	Subtotal - Personnel	41,118	0	0	0	
100 . 203 . 51910	Uniforms	6,112	6,568	4,995	8,000	
100 . 203 . 53110	Conf/Training	4,865	6,379	10,373	14,500	
100 . 203 . 53115	Training - St EMS Grant	3,719	0	0	0	
100 . 203 . 53170	Recruitment/Testing	7,327	2,242	3,995	7,500	
100 . 203 . 53200	Insurance	14,229	16,028	18,284	17,560	
100 . 203 . 53610	Postage	126	177	179	300	
100 . 203 . 53630	Phone Charges	7,454	7,356	6,966	8,000	
100 . 203 . 53650	Communication Equip	4,657	7,736	5,780	10,000	Luc Co WENS 2,500
100 . 203 . 53670	Dispatching	18,424	42,962	70,259	95,000	No subsidy in 2024; 911 Consolidation
100 . 203 . 53840	Equip Maint	7,591	12,493	11,996	15,000	Ladder, SCBA, Pump & Hose Tests
100 . 203 . 53845	Fire Station Equip Maint	7,941	11,993	13,738	17,000	Roof Repairs
100 . 203 . 53860	Maint/Repair Veh	30,931	62,790	42,322	46,000	
100 . 203 . 53910	Rentals	0	0	0	500	
100 . 203 . 53930	Legal Advertising	222	0	0	1,200	
100 . 203 . 53950	Subscript/Dues	6,449	6,726	6,780	12,500	
100 . 203 . 53990	Other Contr Svcs	17,490	26,858	30,182	37,000	
100 . 203 . 54000	Fire Safety Educ Mat'ls	1,589	1,975	1,758	2,000	
100 . 203 . 54100	Minor Tools Equip Fire	11,576	31,144	15,729	15,000	
100 . 203 . 54200	Min Tools/Supplies Rescue	10,127	11,261	26,735	35,000	EMS Supplies Costs
100 . 203 . 54400	Vehicle Gas/Oil	13,266	24,287	22,058	21,100	
100 . 203 . 54500	Office Supplies	1,185	1,303	1,453	2,000	
100 . 203 . 54600	Printing and Binding	117	60	77	700	
100 . 203 . 55100	Natural Gas	4,260	5,966	5,827	6,500	
100 . 203 . 55200	Electricity	7,418	7,288	8,498	9,200	
	Subtotal - Operating	187,075	293,592	307,984	381,560	
	Subtotal - 203 - Fire Department	228,193	293,592	307,984	381,560	
	301 - Buildings & Grounds					
100 . 301 . 51110	Full Time Salaries	147,670	107,545	106,890	146,199	
100 . 301 . 51120	Part Time Salaries	4,443	14,669	12,669	22,405	50% of Seasonal Labor (2)
100 . 301 . 51130	Overtime	1,005	1,875	3,310	4,500	Facility maint, storm clean up, emerg tree work
100 . 301 . 51510	Retirement	20,613	16,269	17,200	24,318	
100 . 301 . 51515	457 Employer Match	163	122	135	595	
100 . 301 . 51710	Health Insurance	60,779	38,531	29,511	80,275	

* Beginning 2024 Fund Balances are Actual 2023 Ending Balances

City of Waterville
FY 2024 Appropriations

Account #					Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
100	.	301	.	51720	Life Insurance	0	0	0	0	
100	.	301	.	51750	Workers' Comp	2,031	2,555	3,758	3,318	
100	.	301	.	51760	Unemployment Comp	0	0	0	0	
100	.	301	.	51770	Medicare	1,472	1,472	1,784	1,815	
100	.	301	.	51780	Social Security	0	0	0	0	
					Subtotal - Personnel	238,176	183,038	175,257	283,425	
100	.	301	.	51910	Uniforms	1,223	1,366	2,252	2,400	
100	.	301	.	53110	Conf/Training	0	276	2,511	2,500	Tree Maint & Pesticide Applicator Training
100	.	301	.	53170	Recruitment/Testing	0	761	287	1,200	
100	.	301	.	53200	Insurance	4,301	4,299	4,444	4,712	
100	.	301	.	53329	Engineering Fees	0	0	0	2,500	
100	.	301	.	53610	Postage	121	3	30	100	
100	.	301	.	53630	Phone Charges	2,271	2,148	2,310	2,400	
100	.	301	.	53650	Communication Equip	81	0	94	300	
100	.	301	.	53840	Equip Maint	3,997	5,839	4,437	8,000	
100	.	301	.	53860	Maint/Repair Veh	2,155	2,828	8,582	9,000	
100	.	301	.	53910	Rentals	492	882	970	900	
100	.	301	.	53930	Legal Advertising	0	694	811	950	
100	.	301	.	53950	Subscript/Dues	110	151	61	200	
100	.	301	.	53990	Other Contr Svcs	49,197	79,354	70,819	74,500	Muni Bldg Clean Serv, HVAC, Mowing, Snow Removal
100	.	301	.	54100	Minor Tools Equip	11,511	19,704	31,199	20,000	
100	.	301	.	54400	Vehicle Gas/Oil	6,177	10,997	13,977	14,400	
100	.	301	.	54500	Office Supplies	206	270	319	300	
100	.	301	.	54600	Printing and Binding	52	60	77	100	
100	.	301	.	54800	Impounding/Kennel Exp	0	0	0	100	
100	.	301	.	55100	Natural Gas	2,788	3,593	3,000	3,500	
100	.	301	.	55200	Electricity	9,832	9,265	9,338	10,600	
					Subtotal - Operating	94,514	142,490	155,518	158,662	
					Subtotal - 301 - Buildings & Grounds	332,690	325,528	330,775	442,087	
					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	2,000	31,706	3,500	
100	.	403	.	53993	July 4th Fireworks	19,400	22,000	25,000	25,000	
100	.	403	.	53994	YMCA Summer Rec Prog	0	0	0	0	
100	.	403	.	53995	Music in the Park	0	0	0	3,325	Food Truck Tuesdays
100	.	403	.	53996	Fishing Derby	0	900	900	950	Stock Pond Wat Wks Park
100	.	403	.	54100	Pk Pgm/Minor Tools	0	0	0	0	
					Subtotal - Operating	21,650	24,900	57,606	32,775	
					Subtotal - 403 - Recreation	21,650	24,900	57,606	32,775	
					501 - Community Development					
100	.	501	.	53110	Conf/Training	0	0	0	3,400	Arborist Class, TCA, Urban Forestry Class
100	.	501	.	53320	Engineering Fees	5,121	5,308	5,470	5,600	
100	.	501	.	53325	Grant Applications	6,739	7,589	4,998	6,000	
100	.	501	.	53330	Subdivision Plan/Constr	48,613	9,751	12,338	25,000	
100	.	501	.	53840	Equipment Maint	0	0	0	0	
100	.	501	.	53915	Tree Memorial Purchase	0	0	0	500	
100	.	501	.	53920	Tree City USA Award Ceremony	0	0	0	300	

City of Waterville
FY 2024 Appropriations

Account #					Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
100	.	501	.	53935	Air Monitoring Station O&M	0	0	0	15,000	
100	.	501	.	53950	Subscript/Dues	6,000	500	976	6,500	Heritage Ohio 500; WCIC 6,000
100	.	501	.	53990	Other Contr Svcs	2,300	2,300	2,945	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	8,694	5,310	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	68,773	34,142	32,037	66,000	
					Subtotal - 501 - Community Development	68,773	34,142	32,037	66,000	
					503 - Street Lighting					
100	.	503	.	53840	Equipment Maint	0	0	0	1,000	
100	.	503	.	53990	Other Contracted Services	22,209	11,004	5,700	14,000	
100	.	503	.	54100	Minor Tools and Sup	0	0	0	250	
100	.	503	.	55300	Street Lights - Meter	17,520	16,461	17,696	19,100	
100	.	503	.	55400	Street Lights - Contr	79,788	81,052	86,838	90,000	Added More St Lights
					Subtotal - Operating	119,517	108,517	110,234	124,350	
					Subtotal - 503 - Street Lighting	119,517	108,517	110,234	124,350	
					505 - Solid Waste					
100	.	505	.	53700	Residential Collection	221,181	235,885	250,044	266,291	9.18/Mo Jan-May; 9.46/Mo Jun-Dec; 2375 Units
100	.	505	.	53702	Curbside Recycling	82,610	90,436	95,113	99,135	3.42/Mo Jan-May; 3.52/Mo Jun-Dec; 2,375 Units
100	.	505	.	53703	Other Contracted Services	0	990	9,000	12,500	Leaf Coll Contract
100	.	505	.	53750	Refuse Extra Bag/Bulk Tags	2,700	2,760	2,600	2,400	
100	.	505	.	53760	Municipal Containers	3,000	3,082	3,090	3,344	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	8,446	9,500	11,000	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	327,491	341,599	369,347	394,670	
					Subtotal - 505 - Solid Waste	327,491	341,599	369,347	394,670	
					601 - Non-Departmental					
100	.	601	.	51000	Personal Serv Contingencies	0	0	0	0	
100	.	601	.	53200	Insurance	2,151	2,442	2,536	2,689	
100	.	601	.	53410	Auditor/Treas Fees	6,608	7,788	7,801	8,200	
100	.	601	.	53415	A/T Land Reutilization Fee	10,375	12,439	8,600	8,600	
100	.	601	.	53420	Election Expense	644	1,074	1,200	1,200	
100	.	601	.	53430	State Examiner Expense	8,400	8,400	10,080	10,100	Split GF/SCMR/Wat/Sew
100	.	601	.	53440	Health Department	28,225	29,918	31,713	31,712	New Health Dept Contract
100	.	601	.	53450	Advertise Delinquen	27	32	58	100	
100	.	601	.	53460	RB/HS Administration Fee	0	237	449	460	
100	.	601	.	53510	Emergency Mgt Agen	1,210	1,314	1,553	1,560	
100	.	601	.	53610	Postage	30	1,202	235	1,200	
100	.	601	.	53630	Phone Charges	3,138	3,043	3,355	3,200	

* Beginning 2024 Fund Balances are Actual 2023 Ending Balances

Account #					Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
100	.	601	.	53840	Equipment Maintenance	532	290	382	600	
100	.	601	.	53910	Rentals	3,867	4,517	4,931	5,000	Postage & Copy Machines
100	.	601	.	53930	Legal Advertisement	76	147	80	200	
100	.	601	.	53950	Subscript/Dues	4,147	2,886	4,136	4,550	TMACOG
100	.	601	.	53990	Other Contr Svcs	13,800	6,848	8,239	22,000	GAAP Rpt 5,000; Work Comp Consult 5,000; Social Media 12,000
100	.	601	.	53991	Web/Email Support	0	0	0	0	
100	.	601	.	53995	Property Tax	11,442	9,793	9,384	10,000	
100	.	601	.	53996	Shared Prop Tax to Twp	65,345	82,202	94,103	94,500	
100	.	601	.	54500	Office Supplies	2,611	2,562	3,755	2,500	
100	.	601	.	54600	Printing and Binding	0	0	221	300	
100	.	601	.	56150	Indigent Burials	0	1,000	0	2,000	
100	.	601	.	56160	Credit Fees/Equip Expense	2,215	2,770	3,343	3,500	
100	.	601	.	56200	Refunds/Reimburseme	186	322	136	500	
100	.	601	.	56300	Gen Operating Contingency	0	0	0	0	
100	.	601	.	56310	Gen Contingency Reserves	0	0	0	0	
					Subtotal - Operating	165,029	181,226	196,290	214,671	
					Subtotal - 601 - Non-Departmental	165,029	181,226	196,290	214,671	
					603 - Computer Services					
100	.	603	.	51120	Part-Time Salaries	2,869	2,705	3,057	3,272	
100	.	603	.	51130	Overtime	0	0	0	50	
100	.	603	.	51510	Retirement	374	379	428	468	
100	.	603	.	51515	457 Employer Match	53	54	58	0	
100	.	603	.	51710	Health Insurance	0	0	0	0	
100	.	603	.	51720	Life Insurance	4	4	4	6	
100	.	603	.	51750	Worker's Compensation	149	37	54	59	
100	.	603	.	51770	Medicare	42	40	45	48	
					Subtotal - Personnel	3,491	3,219	3,646	3,903	
100	.	603	.	53110	Conferences/Training	0	0	0	0	
100	.	603	.	53200	Insurance	1,613	1,627	1,680	1,680	
100	.	603	.	53840	Equipment Maintenance	0	59	0	400	
100	.	603	.	53950	Subscriptions/Dues	0	0	0	0	
100	.	603	.	53990	Other Contract Services	41,033	49,981	73,752	65,000	All Internet, New Era support, Fin/Util/Citytax , Website update 5,000
100	.	603	.	54100	Minor Tools and Sup	21	26	1,277	1,500	
100	.	603	.	54150	Computer Software	3,078	4,999	3,192	7,000	Symantec, Backup System
100	.	603	.	54500	Office Supplies	0	0	0	0	
					Subtotal - Operating	45,745	56,692	79,901	75,580	
					Subtotal - 603 - Computer Services	49,236	59,911	83,547	79,483	
					900 - Gen Fund Transfers & Advances					
100	.	900	.	59220	Trans Gen to Parks/GS 225	40,000	426,400	600,000	545,000	
100	.	900	.	59265	Trans Gen to Fire Levy 265	475,000	375,000	590,000	945,000	
100	.	900	.	59275	Trans Gen to Emp Retire 275	0	20,000	10,000	0	
100	.	900	.	59325	Trans Gen to 5Yr Op 325	25,000	160,000	425,000	400,000	
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	100,000	0	0	
100	.	900	.	59901	Advance Gen to 660	0	0	0	0	
					Subtotal - Transfers	540,000	1,081,400	1,625,000	1,890,000	
					Subtotal - 900 - Gen Fund Trans & Advances	540,000	1,081,400	1,625,000	1,890,000	

Account #			Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
			Total General Fund Expenditures	3,777,107	4,518,286	5,437,001	6,440,008	
			100 Ending Balance	**4,135,947**	**5,156,338**	**5,767,647**	**5,265,119**	
			210 SCMR Fund					
			Beginning Balance	162,467	176,432	163,006	145,201	*
			Balance Adjustment			-12,756		
			Revenues					
210	000	43170	Gasoline Tax	303,658	297,837	320,256	320,256	
210	000	43180	Motor Vehicle License Fee	37,251	36,587	37,324	37,324	
210	000	46010	Investment Earnings	1,828	2,567	7,330	7,330	
210	000	48020	Misc. Rev-Refunds/Reimb	0	25	0	1,000	
210	000	48090	Misc. Revenue-Other	0	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	342,737	337,016	364,910	366,510	
			Expenditures					
210	303	51110	Full Time Salaries	177,533	171,935	195,211	216,500	
210	303	51120	Part-Time Salaries	2,222	6,372	6,335	11,076	25% of Seasonal Labor (2)
210	303	51130	Overtime	8,559	10,411	5,527	10,000	
210	303	51140	Snow Plow Overtime	0	0	0	0	
210	303	51510	Retirement	25,065	25,960	28,933	33,385	
210	303	51515	457 Employer Match	387	376	384	887	
210	303	51710	Health Insurance	47,108	49,215	47,624	66,511	
210	303	51720	Life Insurance	4	4	4	6	
210	303	51750	Workers' Comp	2,235	2,866	4,318	4,554	
210	303	51760	Do Not Use - Unempl	0	0	0	0	
210	303	51770	Medicare	2,753	2,742	3,008	3,458	
			Subtotal - Personnel	265,866	269,881	291,344	346,376	
210	303	51910	Uniforms	1,475	1,692	2,159	2,800	
210	303	53110	Conferences/Training	101	38	2,511	1,500	
210	303	53170	Recruitment/Testing	0	118	0	300	
210	303	53200	Insurance	5,914	6,839	7,072	7,496	
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	2,160	2,200	
210	303	53630	Phone Charges	2,144	2,093	2,180	2,000	
210	303	53650	Communications Equipment	81	0	94	250	
210	303	53840	Equipment Maintenance	4,960	7,578	4,998	9,200	
210	303	53860	Maint/Repair Vehicles	14,195	15,823	9,952	11,000	
210	303	53910	Rentals	492	582	795	800	
210	303	53930	Legal Advertising	281	280	0	1,000	
210	303	53950	Subscriptions/Dues	110	151	61	200	
210	303	53990	Other Contracted Services	11,386	21,882	25,554	24,500	Pav't Marking; Cracksealing
210	303	54100	Do Not Use-See 240	0	0	0	0	
210	303	54110	Traffic/Road Signs	4,264	721	4,944	5,000	Replace old signs
210	303	54150	SCMR-Computers	0	0	0	0	
210	303	54400	Vehicle Gas/Oil	11,115	16,000	10,860	9,800	
210	303	54500	Office Supplies	228	223	241	300	
210	303	54600	Printing and Binding	52	60	77	100	
210	303	55100	Natural Gas	1,505	2,151	1,884	2,000	
210	303	55200	Electricity	2,803	2,530	3,073	3,000	
			Subtotal - Operating	62,906	80,561	78,615	83,446	

* Beginning 2024 Fund Balances are Actual 2023 Ending Balances

Account #			Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
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	328,772	350,442	369,959	429,822	
			210 Ending Balance	**176,432**	**163,006**	**145,201**	**81,889**	
			220 State Hwy Fund					
			Beginning Balance	107,727	126,760	127,724	132,504	*
			Revenues			-3,051		
220	000	43170	Gasoline Tax	24,621	24,149	23,916	24,000	
220	000	43180	Motor Vehicle License Fee	3,020	2,966	3,026	3,000	
220	000	46010	Investment Earnings	0	0	0	0	
			Total Revenues	27,641	27,115	26,942	27,000	
			Expenditures					
220	303	53840	Equipment Maintenance	0	0	0	2,500	
220	303	53990	Other Contract Services	2,280	21,100	15,261	16,000	Sidewalks
220	303	54100	Minor Tools and Supplies	1,485	1,793	540	2,000	
220	303	54110	Traffic/Road Signs	2,404	1,071	641	1,500	
220	303	54300	Road Salt	0	0	0	1,000	Brine & Beet
220	303	55200	Electricity	2,439	2,187	2,669	3,000	
			Subtotal - Operating	8,608	26,151	19,111	26,000	
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	8,608	26,151	19,111	26,000	
			220 Ending Balance	**126,760**	**127,724**	**132,504**	**133,504**	
			225 Parks & Green Space Fund					
			Beginning Balance	262,683	175,355	65,250	101,075	*
			Balance Adjustment			-46,200		
			Revenues					
225	000	42120	Video Service Provider Fee (Former Franchise Fee)	89,015	89,112	84,873	90,000	
225	000	42125	Open Space Devel Fees	9,450	8,068	0	7,000	
225	000	43420	ODNR State Grant	0	0	0	250,409	
225	000	48090	Misc. Revenue-Other	4,502	150,000	695	0	
225	000	49000	Adv-In from General Fd	0	100,000	0	0	
225	000	49100	Trans-In From General Fd	40,000	426,400	600,000	545,000	
			Total Revenues	142,967	773,580	685,568	892,409	
			Expenditures					
225	401	53200	Insurance	2,688	2,706	2,806	2,975	
225	401	53320	Engineering Fees	2,080	2,924	0	3,500	
225	401	53840	Equip Maint	141	1,152	267	1,200	
225	401	53910	Rentals	0	0	0	200	

* Beginning 2024 Fund Balances are Actual 2023 Ending Balances

Account #					Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
225	.	401	.	53990	Other Contract Services	28,627	46,826	27,060	25,000	Ball Field Maintenance
225	.	401	.	54100	Minor Tools and Supplies	7,332	6,195	9,358	9,000	
225	.	401	.	55100	Natural Gas	1,993	2,189	1,909	2,100	
225	.	401	.	55200	Electricity	8,209	7,656	7,976	8,800	
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	70,070	88,648	68,376	71,775	
225	.	401	.	57220	Cap B & G - Parks	0	0	0	0	
225	.	401	.	57320	Capital Improvement	160,225	795,037	435,167	868,675	Parker Sq Ph 3, Stitt Park Improv
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	100,000	0	
					Subtotal - Capital	160,225	795,037	535,167	868,675	
225	.	819	.	58110	Dudrow Site Debt Payment	0	0	0	0	
					Subtotal - Debt Service	0	0	0	0	
					Subtotal - Capital & Debt	160,225	795,037	535,167	868,675	
					Total Expenditures	230,295	883,685	603,543	940,450	
					225 Ending Balance	**175,356**	**65,250**	**101,075**	**53,034**	
					240 Permissive Tax Fund					
					Beginning Balance	182,827	195,838	196,822	198,856	*
					Balance Adjustment			-11		
					Revenues					
240	.	000	.	41300	Permissive Tax-Local Code B	31,545	31,274	31,510	31,000	
240	.	000	.	43210	Permissive Tax-Cty Code D/F	15,787	15,637	15,755	15,000	
240	.	000	.	43300	Permissive Tax-Local Code J	31,555	31,274	31,510	31,000	
240	.	000	.	46010	Investment Earnings	24	20	76	80	
240	.	000	.	48020	Misc. Rev-Refunds/Reimb	0	0	0	0	
					Total Revenues	78,911	78,205	78,851	77,080	
					Expenditures					
240	.	303	.	53320	Engineering	0	0	0	25,000	Sidewalk Evaluation

* Beginning 2024 Fund Balances are Actual 2023 Ending Balances

Account #							Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
240	.	303	.	53990			Other Contract Serv	223	7,616	6,000	30,000	Crack/Joint Sealing; Striping, Brine
240	.	303	.	54100			Minor Tools and Sup	6,838	6,411	11,955	10,000	
240	.	303	.	54300			Road Salt	58,839	63,194	58,851	0	No salt need in 2024
240	.	601	.	53990			Other Contract Serv(Do not use)	0	0	0	0	
							Total Expenditures	65,900	77,221	76,806	65,000	
							240 Ending Balance	**195,838**	**196,822**	**198,856**	**210,936**	
							250 Police Pension Fund					
							Beginning Balance	13,000	15,023	10,000	10,000	*
							Revenues					
250	.	000	.	41100			Real Estate Taxes	47,912	56,551	56,508	56,550	
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	5,616	6,581	6,694	6,700	
							Total Revenues	53,528	63,132	63,202	63,250	
							Expenditures					
250	.	201	.	53410			Auditor/Treas Fees	583	688	688	690	
250	.	201	.	53415			A/T Land Reutilization Fee	922	1,103	436	475	
250	.	201	.	53450			Delinquent Advert Fees	0	3	331	335	
250	.	201	.	53460			RB/HS Administrative Fee	0	19	40	50	
250	.	201	.	56100			Retirement Oper Exp	50,000	66,342	61,707	60,000	
250	.	201	.	56200			Reimbursement Gen F					
							Total Expenditures	51,505	68,155	63,202	61,550	
							250 Ending Balance	**15,023**	**10,000**	**10,000**	**11,700**	
							260 Education/Enforcement Fund					
							Beginning Balance	22,549	24,074	28,296	31,636	*
							Revenues					
260	.	000	.	45300			Other Court Distributions	1,525	75	0	1,500	
260	.	000	.	48090			CPT-State Attorney General	0	4,147	3,340	3,500	
							Total Revenues	1,525	4,222	3,340	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	**24,074**	**28,296**	**31,636**	**35,636**	

* Beginning 2024 Fund Balances are Actual 2023 Ending Balances

City of Waterville
FY 2024 Appropriations

Account #			Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
			265 Fire Levy Fund					
			Beginning Balance	0	216,754	154,355	91,235	
			Balance Adjustment					
			Revenues					
265	000	41100	Real Estate Taxes	0	591,122	586,525	586,526	
265	000	43160	Property Tax Reimbursement	0	8,061	7,345	7,345	
265	000	43165	RB/HS Administrative Fees	0	0	0	0	
265	000	48020	Misc. Revenue Refunds/Reimb	0	103	0	100	
265	000	48090	Misc. Revenue-Other	0	0	0	125	
265	000	49100	Trans-In From General Fd	0	375,000	590,000	945,000	
			Total Revenues	0	974,286	1,183,870	1,539,096	
			Expenditures					
265	203	51110	Full Time Salaries	0	475,779	617,774	809,822	
265	203	51120	Part Time Salaries-SS	0	185,476	204,175	203,095	
265	203	51125	Part Time Salaries-PERS	0	58	0	1,030	
265	203	51130	Overtime	0	35,628	39,366	46,350	
265	203	51140	Volunteer Compensation-SS	0	31,659	22,890	33,400	
265	203	51145	Vol Compensation-PERS	0	0	0	0	
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	118,379	154,580	198,379	
265	203	51515	457 Employer Match	0	7,427	7,237	4,357	
265	203	51710	Health Insurance	0	117,485	157,528	181,530	
265	203	51720	Life Insurance	0	0	0	1,418	
265	203	51750	Workers' Comp	0	11,407	15,651	20,323	
265	203	51751	Workers' Comp-Vol FFs	0	422	0	640	
265	203	51760	Unemployment Comp	0	0	0	0	
265	203	51770	Medicare	0	10,667	12,966	15,907	
265	203	51780	Social Security	0	24,365	525	14,663	
			Subtotal - Personnel	0	1,018,752	1,232,692	1,530,914	
265	203	53410	Auditor/Treasurers Fees	0	6,526	6,471	6,471	
265	203	53415	A/T Land Reutilization Fees	0	11,351	7,729	7,730	
265	203	53450	Delinquent Advert Fees	0	31	55	56	
265	203	53460	RB/HS Administrative Fees	0	25	43	44	
265	203	53990	Other Contract Serv	0	0	0	0	
			Subtotal - Operating	0	17,933	14,298	14,301	
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	1,036,685	1,246,990	1,545,215	
			265 Ending Balance	0	154,355	91,235	85,116	

* Beginning 2024 Fund Balances are Actual 2023 Ending Balances

Account #			Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
			275 Employee Retirement Benefits Fund					
			Beginning Balance	60,752	52,256	67,949	65,714 *	
			Revenues					
275	000	49999	Trans-In Retire Severance	0	20,000	10,000	0	
			Total Revenues	0	20,000	10,000	0	
			Expenditures					
275	601	59200	Emp Ret Ben Reserve					
275	700	51160	Accum Sick Leave	2,806	1,288	3,156	2,000	
275	700	51170	Accum Vacation Leave	4,055	2,784	7,381	4,000	
275	700	51180	Accum Comp Time	1,635	235	1,698	2,000	
			Total Expenditures	8,496	4,307	12,235	8,000	
			275 Ending Balance	**52,256**	**67,949**	**65,714**	**57,714**	

* Beginning 2024 Fund Balances are Actual 2023 Ending Balances

City of Waterville
FY 2024 Appropriations

Account #	Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
	290 Crime Prevention Fund					
	Beginning Balance	1,561	767	1,827	2,007	*
	Revenues					
290.000.43540	Federal Grants	0	0	0	0	
290.000.44160	Registrations-Safety City	1,800	2,460	1,680	1,680	
290.000.48070	Donations & Gen Fd Tr In	0	1,000	0	0	
	Total Revenues	1,800	3,460	1,680	1,680	
	Expenditures					
290.201.53990	Other Contract Serv	0	0	0	0	
290.201.53995	Safety City Expense	2,594	2,400	1,500	1,500	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	2,594	2,400	1,500	1,500	
	290 Ending Balance	**767**	**1,827**	**2,007**	**2,187**	
	300 Law Enforcement Trust Fund					
	Beginning Balance	8,192	8,392	8,542	9,207	*
	Revenues					
300.000.45300	Forfeitures/Local Maumee	200	150	0	500	
300.000.45350	Forfeitures/Eq Shr-US Marsh	0	0	0	0	
300.000.48090	Misc Revenue-Other	0	0	665	0	
	Total Revenues	200	150	665	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	**8,392**	**8,542**	**9,207**	**9,707**	
	325 5 Yr Operating Budget Capital Fund					
	Beginning Balance	1,888,092	2,293,051	1,448,162	908,079	*
	Balance Adjustment			-586,300	0	
	Revenues					
325.000.41500	Municipal Income Tax	1,128,077	1,158,099	1,285,412	1,273,312	2023 Actual + 1% (25%)
325.000.41550	Muni Inc Tax - Utilities	5	1,365	12,844	1,400	2023 Actual + 0% (25%)
325.000.41560	Muni Inc Tax - Oh Net Profit	6,559	21,328	20,669	21,000	2023 Actual + 1% (25%)
325.000.43410	Lucas Cty SWMD Grant	0	0	0	0	
325.000.43420	OPWC Grant	0	0	214,671	135,240	
325.000.43425	OPWC Loan	0	0	0	0	
325.000.43440	State Grants	0	0	0	715,000	
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	8,958	9,380	27,262	27,262	
325.000.46015	Bond/Note Sale Premiums	53,853	0	0	0	
325.000.47030	Special Assess-Sidewalks	229	221	0	0	
325.000.47060	Special Assess Dt Improv	1,529	728	0	0	Downtown CDBG Sidewalk
325.000.48000	Subdiv Tree Fees	13,050	10,800	9,900	10,000	
325.000.48025	RITA Retainer Refund	9,150	13,463	17,554	17,554	
325.000.48090	Misc Revenue	18,849	85,635	142,269	100,000	Auction Revenue & TARTA Grant
325.000.49000	Reimburse of Advance	0	0	0	0	

* Beginning 2024 Fund Balances are Actual 2023 Ending Balances

Account #					Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
325	.	000	.	49015	Proceeds From Bond Sale	2,955,000	0	0	0	
325	.	000	.	49020	Note-Ladder Truck	0	0	0	0	
325	.	000	.	49021	Note-Wooden Gate	0	0	0	0	
325	.	000	.	49023	Note-2006 Paving	0	0	0	0	
325	.	000	.	49024	Note-FTBP Streets	0	0	0	0	
325	.	000	.	49025	Note-07-08 Dwntn Revitaliz	0	0	0	0	
325	.	000	.	49026	Note-Rescue Squad	0	0	0	0	
325	.	000	.	49027	Note-Fire Engine	1,650,000	0	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	
325	.	000	.	49030	Note-64/Wat-Mon Int Impvs	0	0	0	0	
325	.	000	.	49100	Trans-In-Gen to 5Yr Op Cap	25,000	160,000	425,000	400,000	
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	5,870,259	1,461,019	2,155,581	2,700,768	
					Total Note Revenue	1,650,000	0	0	0	
					Expenditures					
					101 - Council					
325	.	101	.	57420	Cap Equip - Council	0	0	0	10,000	
					103 - Administration					
325	.	103	.	57510	Cap Furn/Fix-Admini	0	712	0	2,400	
					105 - Finance					
325	.	105	.	53310	Underwrite/Legal Fee Bonds/Notes	105,101	3,726	0	0	Operating/Bond Fees
325	.	105	.	53415	A/T Land Reutilization Fee	46	82	0	200	Operating
325	.	105	.	57510	Cap Furn/Fix-Finance	0	0	0	0	
					Subtotal - 105 - Finance	105,147	3,808	0	200	
					107 - Income Tax					
325	.	107	.	53460	RITA Expense	29,395	34,228	37,994	37,947	2022 Income Tax @ 3%
325	.	107	.	53470	Income Tx-Net Prof Adm Fee	0	12	0	0	
325	.	107	.	56200	Income Tax Refund	16,141	25,231	24,707	24,532	
325	.	107	.	56210	Income Tx-Net Prof Refunds	0	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	45,536	59,471	62,701	62,729	Operating
					201 - Police Department					
325	.	201	.	57420	Cap Equip-Police Dept	47,192	128,282	202,002	212,983	Car, Cameras, Door Lock Upgrades, 2023 Helmets
					203 - Fire Department					
325	.	203	.	57420	Cap Equip-Fire/EMS	1,828,217	416,652	101,672	251,000	Gear,SCBA, Rescue Tools Engine 78 RF
325	.	203	.	57510	Cap Furn/Fix-Fire/EMS	0	0	0	0	
					Subtotal - Capital	1,828,217	416,652	101,672	251,000	
325	.	203	.	58110	Principal Pay-Ladder Truck	1,400,000	0	0	0	
325	.	203	.	58510	Interest Pay-Ladder Truck	10,267	0	0	0	
325	.	805	.	58110	Prin Pay - Fire Station	0	0	0	0	
325	.	805	.	58510	Int Pay - Fire Station	0	0	0	0	
325	.	813	.	58110	Principal Pay-Rescue Squad	0	0	0	0	

City of Waterville
FY 2024 Appropriations

Account #				Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
325	. 813	.	58510	Int Pay-Rescue Squad	0	0	0	0	
325	. 826	.	58110	Principal Pay-Fire Engine	250,000	0	0	0	
325	. 826	.	58510	Int Pay-Fire Engine	1,833	0	0	0	
				Subtotal - Debt	1,662,100	0	0	0	
				Subtotal - 203 - Fire Department	3,490,317	416,652	101,672	251,000	
				301 - Buildings & Grounds					
325	. 301	.	57220	Cap Improv-B&G	0	5,581	260	23,625	GIS, Chamber Bldg Improv
325	. 301	.	57420	Cap Equip-Bldg/Grds	58,985	7,434	10,278	90,000	St Sweeper
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	58,985	13,015	10,538	113,625	
				303 - SCMR					
325	. 303	.	57220	Cap Bldg/Grds-SCMR	0	0	0	3,625	
325	. 303	.	57330	Cap St Resurface	60,120	1,142,235	1,053,511	1,224,925	Paving 258k; Shared Use 500k; Farnsworth Pav/WL 28k; St Rt 64 Pave 186k
325	. 303	.	57420	Cap Equip-SCMR	83,986			90,000	
				Subtotal - Capital	144,106	1,142,235	1,053,511	1,318,550	
325	. 303	.	58150	Prin-OPWC-SCMR	18,468	12,312	12,312	12,313	OPWC Debt: Canal Rd CT26A 3,949; Wilk/Edger CT24J 12,313
325	. 808	.	58110	Prin-FTBP Streets	50,000	0	0	0	BAN
325	. 808	.	58510	Int Pay - FTBP Streets	500	0	0	0	
325	. 812	.	58110	Prin-06-07 Paving Wilk/Edge	0	0	0	0	
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	68,968	12,312	12,312	12,313	
				Subtotal - 303 - SCMR	213,074	1,154,547	1,065,823	1,330,863	
				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	0	43,404	80,424	87,000	Com Plan 60k ; Ball Field Maint
325	. 501	.	57220	Bldg/Grds-Comm Dev	868	3,281	11,670	10,000	Banners/ Holiday Decorations
325	. 501	.	57300	Downtown Revitalization	0	0	0	0	

City of Waterville
FY 2024 Appropriations

Account #					Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
325	.	501	.	57320	Cap Imp-Comm Devel	20,014	18,363	33,500	25,000	Sidewalks Repair
					Subtotal - Capital	20,882	65,048	125,594	122,000	
325	.	501	.	58110	Principal Pay-Wooden Gate	0	0	0	0	BANS
325	.	501	.	58510	Interest Pay-Wooden Gate	0	0	0	0	
325	.	811	.	58110	Prin Pay-07-08 Dwntn Revital	0	0	0	0	
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	
325	.	814	.	58510	Int Pay-10-11 Dwntn Revitaliz	0	0	0	0	
					Subtotal - Debt	0	0	0	0	
		Subtotal - 501 - Community Development				20,882	65,048	125,594	122,000	
					502 - Public Trees					
325	.	502	.	53920	Tree Maintenance	6,480	0	29,500	30,000	Operating
325	.	502	.	53921	Tree Removals	27,450	2,200	28,149	20,000	Operating
325	.	502	.	53922	Tree Planting	8,180	9,316	80,292	10,000	Operating
325	.	502	.	53923	Subdiv Street Trees	5,754	11,492	7,807	8,000	
					Subtotal - 502 - Public Trees	47,864	23,008	145,748	68,000	
					503 - Street Lighting					
325	.	503	.	53840	Equip Maint/Improvments	0	0	1,700	1,000	
325	.	503	.	53990	Other Contracted Services	0	213	3,800	3,000	Operating
325	.	503	.	54100	Minor Tools and Sup	0	0	0	0	
325	.	503	.	57320	Cap Imp-St Lights D	19,535	64,025	9,018	0	
					Subtotal - 503 - Street Lighting	19,535	64,238	14,518	4,000	
					505 - Solid Waste					
325	.	505	.	57220	Cap B/G-Solid Waste	0	0	0	25,000	Recycle facility Study
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	25,000	
					601 - Non-Departmental					
325	.	601	.	57220	Cap Bldg/Grd Non-Dept	0	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	0	0	0	0	
					603 - Computer Services					
325	.	603	.	57420	Cap Equip/Software	7,906	4,548	8,988	30,000	Computer components, printers, software upgrades
			804 - Non-Departmental Debt Service							
325	.	821	.	58110	Prin Pay -2021 Bond/Fire Trucks	0	160,000	165,000	165,000	
325	.	821	.	58510	Int Pay -2021 Bond/Fire Trucks	0	21,302	15,480	13,830	
325	.	820	.	58110	Prin Pay - 2012 Bonds	1,365,000	175,000	180,000	185,000	
325	.	820	.	58510	Int Pay - 2012 Bonds	43,862	16,277	11,300	9,500	
	Subtotal - 601 - Non-Departmental Debt Service					1,408,862	372,579	371,780	373,330	
					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 2024 Fund Balances are Actual 2023 Ending Balances

Account #					Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
					Total Expenditures	5,465,300	2,305,908	2,109,364	2,606,130	
					325 Ending Balance	2,293,051	1,448,162	908,079	1,002,717	
					330 Tax Equivalent Fund (TIF)					
					Beginning Balance	0	0	0	0	*
					Revenues					
330	.	000	.	41270	Service Payments Rev - TIF	172,967	183,831	230,572	232,500	Farnsworth Investors
330	.	000	.	46010	Investment Earnings	0	0	0	0	
					Total Revenues	172,967	183,831	230,572	232,500	
					Expenditures					
330	.	501	.	53410	T.I.F. Treas./Aud. Fees	1,701	1,806	2,255	2,500	TIF to Treas/Aud
330	.	501	.	56600	T.I.F. Service Pymt-Cap Proj	171,266	182,025	228,317	230,000	TIF to Developer
					Total Expenditures	172,967	183,831	230,572	232,500	
					330 Ending Balance	0	0	0	0	
					610 Water Fund					
					Beginning Balance	1,101,078	1,211,586	1,244,829	1,349,552	*
					Balance Adjustment			-15,014		
					Revenues					
610	.	000	.	44510	Consumption Charge	1,345,291	1,300,584	1,453,024	1,453,000	
610	.	000	.	44520	Consumpt Charge-Penalty	12,086	11,673	13,601	13,600	
610	.	000	.	44530	Lucas County Revenue	0	0	0	0	
610	.	000	.	44540	Bulk Water Sales	0	71	0	0	
610	.	000	.	44550	Tap-In Fees Water	43,377	26,160	26,415	30,000	
610	.	000	.	44560	Service Charges	727	2,160	1,692	1,600	
610	.	000	.	46010	Investment Earnings	7,781	10,000	32,224	32,224	
610	.	000	.	47040	Spec Assess Wat Collect	0	0	0	0	
610	.	000	.	48020	Misc Rev Refunds/Reimb	0	23	0	1,000	
610	.	000	.	48090	Misc. Revenue-Other	7,320	6,000	7,200	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	1,416,582	1,356,671	1,534,156	1,538,624	
					Expenditures					
610	.	305	.	51110	Full-Time Salaries	174,414	161,710	170,319	189,591	
610	.	305	.	51120	Part-Time Salaries	2,222	6,372	6,335	11,076	25% of Seasonal Labor (2)
610	.	305	.	51130	Overtime	5,940	9,645	15,535	12,000	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	23,852	24,266	26,786	30,614	
610	.	305	.	51515	457 Employer Match	1,067	1,078	1,348	1,535	
610	.	305	.	51710	Health Insurance	38,848	39,224	50,091	40,989	
610	.	305	.	51720	Life Insurance	41	42	8	13	
610	.	305	.	51750	Worker's Compensation	1,996	2,629	4,431	4,076	
610	.	305	.	51760	Unemployment Compensat	0	0	0	0	
610	.	305	.	51770	Medicare Contribution	2,663	2,593	2,925	3,106	
610	.	305	.	51780	Social Security	0	0	0	0	
					Subtotal - Personnel	251,043	247,559	277,778	292,999	
610	.	305	.	51910	Uniforms	1,095	1,198	2,016	2,000	
610	.	305	.	53110	Conferences/Training	657	0	3,822	3,200	
610	.	305	.	53170	Recruitment/Testing	0	618	25	1,000	
610	.	305	.	53200	Insurance	3,764	3,830	3,973	4,212	
610	.	305	.	53320	Engineering Fees	2,018	0	0	3,500	

* Beginning 2024 Fund Balances are Actual 2023 Ending Balances

Account #			Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
610	305	53430	State Examiner Expe	2,700	2,700	3,240	2,700	
610	305	53580	BG Bulk Water Chgs	948,861	982,706	1,016,999	1,100,000	
610	305	53610	Postage	6,418	7,061	7,770	8,500	
610	305	53630	Phone Charges	2,024	1,937	2,075	2,000	
610	305	53650	Communications Equip	81	0	281	300	
610	305	53840	Equipment Maintenance	1,389	1,801	2,493	2,500	
610	305	53860	Maint/Repair Vehicles	1,944	3,321	2,570	3,500	
610	305	53910	Rentals	492	582	795	750	
610	305	53930	Legal Advertising	0	380	0	400	
610	305	53950	Subscriptions/Dues	185	151	62	400	
610	305	53990	Other Contract Services	48,380	38,624	51,293	43,600	
610	305	54100	Minor Tools and Supplies	20,952	13,445	22,201	19,000	
610	305	54150	Water-Computers	0	0	0	600	
610	305	54400	Vehicle Gas/Oil	4,111	6,361	4,268	4,200	
610	305	54500	Office Supplies	443	541	411	450	
610	305	54600	Printing and Binding	52	60	146	200	
610	305	55100	Natural Gas	1,505	2,151	1,947	2,200	
610	305	55200	Electricity	7,960	8,402	10,239	10,500	
610	305	56100	Other Operating Exp	0	0	0	0	
610	305	56200	Refunds/Reimbursements	0	0	15	500	
			Subtotal - Operating	1,055,031	1,075,869	1,136,641	1,216,212	
610	900	59640	Adv/Trans Oper to Cap	0	0	0	0	
			Total Expenditures	1,306,074	1,323,428	1,414,419	1,509,211	
			610 Ending Balance	**1,211,586**	**1,244,829**	**1,349,552**	**1,378,965**	
			620 Water Deposit Fund					
			Beginning Balance	72,036	76,800	78,294	76,110	*
			Revenues					
620	000	49910	Water Deposits-New Serv	7,212	1,350	450	3,000	
620	000	49915	Water Utility Overpayments	0	2,030	618	1,500	
			Total Revenues	7,212	3,380	1,068	4,500	
			Expenditures					
620	900	59991	Water Deposit-Refund Cks	2,448	1,886	3,252	2,500	
620	900	59992	Water Dep-Credit to Water Bill	0	0	0	0	
			Total Expenditures	2,448	1,886	3,252	2,500	
			620 Ending Balance	**76,800**	**78,294**	**76,110**	**78,110**	
			640 Water Debt Fund					
			Beginning Balance	541,089	429,740	551,794	496,341	*
			Balance Adjustment			-84,272		
			Revenues					
640	000	43420	OPWC Grant	0	0	32,190	325,189	
640	000	43425	OPWC Loan	0	0	32,932	0	
640	000	44510	Capital Charge	438,198	447,365	453,567	453,000	
640	000	44520	Capital Charge-Penalty	3,369	3,318	3,550	3,500	
640	000	44550	Special Water Tap Fees	0	0	0	0	
640	000	44560	Meter Pit Sales	0	0	0	1,000	
640	000	46010	Investment Earnings	0	0	0	0	
640	000	46015	Bond/Note Sale Premiums	21,381	0	0	0	
640	000	48090	Misc. Revenue Other	0	477	0	500	
640	000	49000	Adv from 5 Yr Cap Fund	0	0	0	0	
640	000	49020	Proceeds Note/Bond Sale	1,492,365	0	0	0	
640	000	49023	Note-2006 WL Rpl-Wilkshire	0	0	0	0	

* Beginning 2024 Fund Balances are Actual 2023 Ending Balances

Account #			Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
640	000	49026	Note-08Water Tower Restore	100,000	0	0	0	
640	000	49027	Note-11Conrad Tank Restóre	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	260,000	0	0	0	
640	000	49030	Note-14 Mich Ave WL (Was Master M	180,000	0	0	0	
640	000	49031	Bond-BG WL(Was Choct/Wilk)	0	0	0	0	
640	000	49032	Note-16 BG WL	320,000	0	0	0	
640	000	49033	Note-18 CIP (Dutch Rd WL)	195,000	0	0	0	
640	000	49034	Note-19 Mich Ave WL Phase 2	330,000	0	0	0	
640	000	49035	Note-19 Canopy Wat Meter Syst	70,000	0	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	3,410,313	451,160	522,239	783,189	
			Expenditures					
640	305	53310	Underwrite/Legal Fee Bonds/Notes	51,371	6,406	0	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	2,215	463	446	3,625	GIS
640	305	57320	Capital Improvement	0	0	172,218	206,900	Farnsworth WL; Hydrants
640	305	57420	Capital Equipment	245,415	28,784	30,151	40,000	Back Hoe, Water Meters
640	305	57510	Cap Furniture/Fixtures	0	0	0	0	
			Subtotal - Capital	299,001	35,653	202,815	250,525	
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	33,665	22,444	22,444	25,745	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	6,743	13,485	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	210,000	0	0	0	BAN
640	811	58510	Note Int Pay-08 Wat Tower Res Syca	1,833	0	0	0	
640	813	58110	Notes/2021 Bond Roll Ov Princ		62,000	66,800	66,700	
640	813	58510	Note/2021 Bond Roll Ov Int Pay		26,939	20,979	20,311	
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	20,000	20,000	20,000	20,000	
640	821	58510	Note/Bond Int Pay-SR 64 W WL	5,338	5,088	4,837	4,588	
640	822	58110	Note Prin Pay-Ind Pk Tank Res	536,000	0	0	0	
640	822	58510	Note Int Pay-Ind Pk Tank Res	4,667	0	0	0	
640	823	58110	Note Prin Pay-14 Mich Ave WL (Was Maste	371,000	0	0	0	
640	823	58510	Note Int Pay-14 Mich Ave WL (Was Master	3,230	0	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	0	0	0	0	
640	828	58110	**Bond Prin Pay-BG WL**	115,000	115,000	115,000	115,000	
640	828	58510	**Bond Int Pay-BG WL**	29,935	28,497	27,060	25,623	
640	830	58110	Note Prin Pay-16 BG WL	650,000	0	0	0	
640	830	58510	Note Int Pay-16 BG WL	5,647	0	0	0	
640	831	58110	Note Prin Pay-18 CIP (Dutch WL)	399,000	0	0	0	
640	831	58510	Note Int Pay-18 CIP (Dutch WL)	3,470	0	0	0	

* Beginning 2024 Fund Balances are Actual 2023 Ending Balances

Account #			Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
640	832	58110	Note Prin Pay-19 Mich WL Phase 2	670,000	0	0	0	
640	832	58510	Note Int Pay-19 Mich WL Phase 2	5,820	0	0	0	
640	833	58110	Note Prin Pay-19 Canopy WM Syst	150,000	0	0	0	
640	833	58510	Note Int Pay-19 Canopy WM Syst	1,313	0	0	0	
			Subtotal - Debt Service	3,222,661	293,453	290,605	291,457	
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	3,521,662	329,106	493,420	541,982	
			640 Ending Balance	**429,740**	**551,794**	**496,341**	**737,548**	
			650 Sanitary Sewer Fund					
			Beginning Balance	362,731	358,001	313,857	187,120	*
			Balance Adjustment			-26,456		
			Revenues					
650	000	46010	Interest	3,510	3,731	12,102	12,102	
650	000	44710	Consumption Charge	535,792	508,675	569,048	569,000	
650	000	44720	Consumption Charge-Penalty	3,383	3,627	3,929	3,900	
650	000	44750	Tap-in Fees Sanitary	74,532	27,635	14,040	20,000	
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	720	5,024	0	1,000	
			Total Revenues	617,937	548,692	599,119	606,002	
			Expenditures					
650	309	51110	Full-Time Salaries	189,775	179,371	153,045	162,750	
650	309	51120	Part-Time Salaries	0	0	0	0	
650	309	51130	Overtime	478	654	364	2,000	
650	309	51160	Accum Sick Leave	0	0	0	0	
650	309	51510	Retirement	24,768	24,588	21,593	23,230	
650	309	51515	457 Employer Match	1,062	1,068	1,812	1,179	
650	309	51710	Health Insurance	49,428	52,349	80,213	34,839	
650	309	51720	Life Insurance	42	42	8	13	
650	309	51750	Worker's Compensation	2,210	2,805	5,160	3,158	
650	309	51770	Medicare Contribution	2,774	2,626	2,308	2,406	
			Subtotal - Personnel	270,537	263,503	264,503	229,574	
650	309	51910	Uniforms	1,268	1,201	1,873	2,000	
650	309	53110	Conferences/Training	890	902	4,080	2,600	
650	309	53170	Recruitment/Testing	0	518	76	1,000	
650	309	53200	Insurance	5,377	5,471	5,657	5,997	
650	309	53320	Engineering	282	1,164	0	1,500	
650	309	53430	State Examiner Expe	2,100	2,100	2,520	2,500	
650	309	53570	L/C W/W Treatment	244,608	211,346	296,531	300,000	
650	309	53575	L/C W/W Surcharge	0	0	0	0	
650	309	53610	Postage	5,688	7,061	7,770	8,500	
650	309	53630	Phone Charges	2,095	2,008	2,146	2,300	
650	309	53650	Communications Equipment	443	0	94	2,000	
650	309	53840	Equipment Maintenance	2,921	1,676	2,709	6,000	
650	309	53850	Storm Sewer Expenses	13,500	9,409	12,413	12,300	
650	309	53860	Maint/Repair Vehicles	1,004	14,628	4,164	5,000	
650	309	53870	Lift Station Maintenance	9,733	6,522	16,793	10,000	Spare parts for lift stations
650	309	53910	Rentals	1,296	1,400	1,033	1,300	
650	309	53930	Legal Advertising	0	641	0	400	
650	309	53950	Subscriptions/Dues	1,920	321	2,123	2,200	SWC Memb-1,292
650	309	53990	Other Contract Services	24,177	24,262	36,645	32,000	

* Beginning 2024 Fund Balances are Actual 2023 Ending Balances

Account #			Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
650	309	54100	Minor Tools and Supplies	3,705	7,030	12,126	10,000	
650	309	54150	Sewer-Computers	0	0	0	1,100	
650	309	54400	Vehicle Gas/Oil	4,779	6,164	1,558	2,000	
650	309	54500	Office Supplies	648	510	299	400	
650	309	54600	Printing and Binding	52	60	154	200	
650	309	55100	Natural Gas	1,707	2,373	2,117	2,500	
650	309	55200	Electricity	23,937	22,026	22,016	24,000	
650	309	56100	Other Operating Expenses	0	0	0	0	
650	309	56200	Refunds/Reimbursements	0	540	0	500	
			Subtotal - Operating	352,130	329,333	434,897	438,297	
650	900	59680	Trans Oper to Cap	0	0	0	0	
			Total Expenditures	622,667	592,836	699,400	667,871	
			650 Ending Balance	**358,001**	**313,857**	**187,120**	**125,251**	
			660 Storm Sewer Fund					
			Beginning Balance	15,038	31,238	44,738	58,238	*
			Revenues					
660	000	44730	Capital Charge-Lucas Cty	0	0	0	0	
660	000	44760	Tap-In Fees Storm	16,200	13,500	13,500	17,000	
660	000	44765	FTBP Storm Sewer Tap	0	0	0	0	
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	16,200	13,500	13,500	17,000	
			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	28,250	
			Subtotal - Capital	0	0	0	28,250	
660	808	58110	Note Principal Pay-FTBP	0	0	0	0	
660	808	58510	Note Interest Pay-FTBP	0	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	0	0	0	0	
660	900	59900	Advance - Out (Repay 100)	0	0	0	0	
			Subtotal - Transfers	0	0	0	0	
			Total Expenditures	0	0	0	28,250	

* Beginning 2024 Fund Balances are Actual 2023 Ending Balances

Account #							Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
							660 Ending Balance	31,238	44,738	58,238	46,988	
							680 Sewer Debt Fund					
							Beginning Balance	599,352	331,077	390,829	352,435	*
							Balance Adjustment			-121,960		
							Revenues					
680	.	000	.	44710			Capital Charge	297,117	301,986	304,973	305,000	
680	.	000	.	44720			Capital Charge-Penalty	2,282	2,316	2,438	3,000	
680	.	000	.	44750			Special San Sewer Tap Fees	0	0	0	0	
680	.	000	.	43420			OPWC Grant	0	0	32,190	0	
680	.	000	.	43425			OPWC Loan	0	0	32,931	0	
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	1,035	0	0	0	
680	.	000	.	48090			Misc. Revenue Other	0	32	0	102,778	ODOD Grant; Sewer Assessment
680	.	000	.	49020			Proceeds Note Sale	72,635	0	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	70,000	0	0	0	
680	.	000	.	49036			Note-23 Combo Truck					
680	.	000	.	49650			Trans Sewer Op - Sew Cap					
							Total Revenues	443,069	304,334	372,532	410,778	
							Expenditures					
680	.	309	.	53310			Underwrite/Legal Fee Bnds/Notes	3,348	669	0	0	Bond Fees
680	.	309	.	56200			Refunds-Capital Charge	0	0	0	0	
680	.	309	.	57310			Cap Engineering	2,498	463	446	3,625	
680	.	309	.	57320			Capital Improvement	68,992	0	594	15,000	
680	.	309	.	57420			Cap Machine/Equipment	242,574	20,601	19,299	66,250	Radio Water Meters Units
							Subtotal - Capital	317,412	21,733	20,339	84,875	
680	.	800	.	58130			Prin - Cap Lease	0	0	0	0	
680	.	800	.	58150			OPWC Loan Principal Pay	25,803	17,252	17,320	18,000	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	432	398	331	332	Dutch Rd PS CT39H
680	.	801	.	58130			Cty Orig 1977 - Prin OWDA	4,355	6,276	5,179	6,000	
680	.	801	.	58530			Cty Orig 1977 - Int OWDA	2,465	3,097	2,833	3,185	
680	.	802	.	58130			Cty Expan 1995-Prin OWDA	328	250	360	400	
680	.	802	.	58530			Cty Expan 1995 - Int OWDA	0	0	0	0	
680	.	803	.	58130			Prin-2005 WWTP/OWDA/OPWC	98,845	102,373	106,037	108,900	
680	.	803	.	58530			Int-2005 WWTP/OWDA	35,938	32,410	28,746	29,000	
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	2,340	2,405	2,472	2,576	OWDA Ln# 5461 - P
680	.	815	.	58510			Int-ARRA(WPCLF) Loan	714	649	583	590	OWDA Ln# 5461 - I
680	.	825	.	58110			Note/Bnd Prin Pay-12 SR64 W San S	15,000	15,000	15,000	15,000	
680	.	825	.	58510			Note/Bond Int Pay-12 SR64 W San S	4,640	4,453	4,265	4,078	
680	.	827	.	58110			Perry Encasement Pipe Purchase	0	0	0	0	
680	.	833	.	58110			Note Prin Pay-19 Canopy WM Syst	150,000	0	0	0	
680	.	833	.	58510			Note Int Pay-19 Canopy WM Syst	1,313	0	0	0	
680	.	834	.	58130			Prin-2018 WWTP/OWDA/OPWC	23,218	10,253	10,279	11,000	Luc Co WWTP & Trunk Line
680	.	834	.	58530			Int-2018 WWTP/OWDA	0	3,046	5,737	5,740	
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	23,126	15,335	45,265	46,065	OWDA 7799; OPWC Lucas Co
680	.	836	.	58510			Int-WRRF ADC Proj-OWDA	5,415	5,355	20,009	20,010	
680	.	838	.	58110			2021 Bond/Note Prin Canopy WM		3,000	3,200	3,300	

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Account #					Description	2021 Actual	2022 Actual	2023 Actual	2024 Approp	Comments
680	.	838	.	58510	2021 Bond/Note Int Canopy WM		1,297	1,011	980	
680	.	840	.	58110	Prin-Co MH2-4 Rehab:OWDA/OPWC		0	0	12,920	
680	.	840	.	58510	Int-Co MH2-4 Rehab:OWDA/OPWC(2023		0	0	435	
					Subtotal - Debt Service	393,932	222,849	268,627	288,511	
					Total Expenditures	711,344	244,582	288,966	373,386	
					680 Ending Balance	331,077	390,829	352,435	389,827	
					All Funds Beginning Balance	8,706,577	9,859,092	10,052,613	9,982,959	
					All Funds Balance Adjustment	0	0	-973,007	0	
					All Funds Revenues	17,211,501	12,142,430	13,973,092	15,203,366	
					All Funds Expenditures	16,275,739	11,948,909	13,069,739	15,480,375	
					All Funds Ending Balance	9,859,092	10,052,613	9,982,959	9,705,949	

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