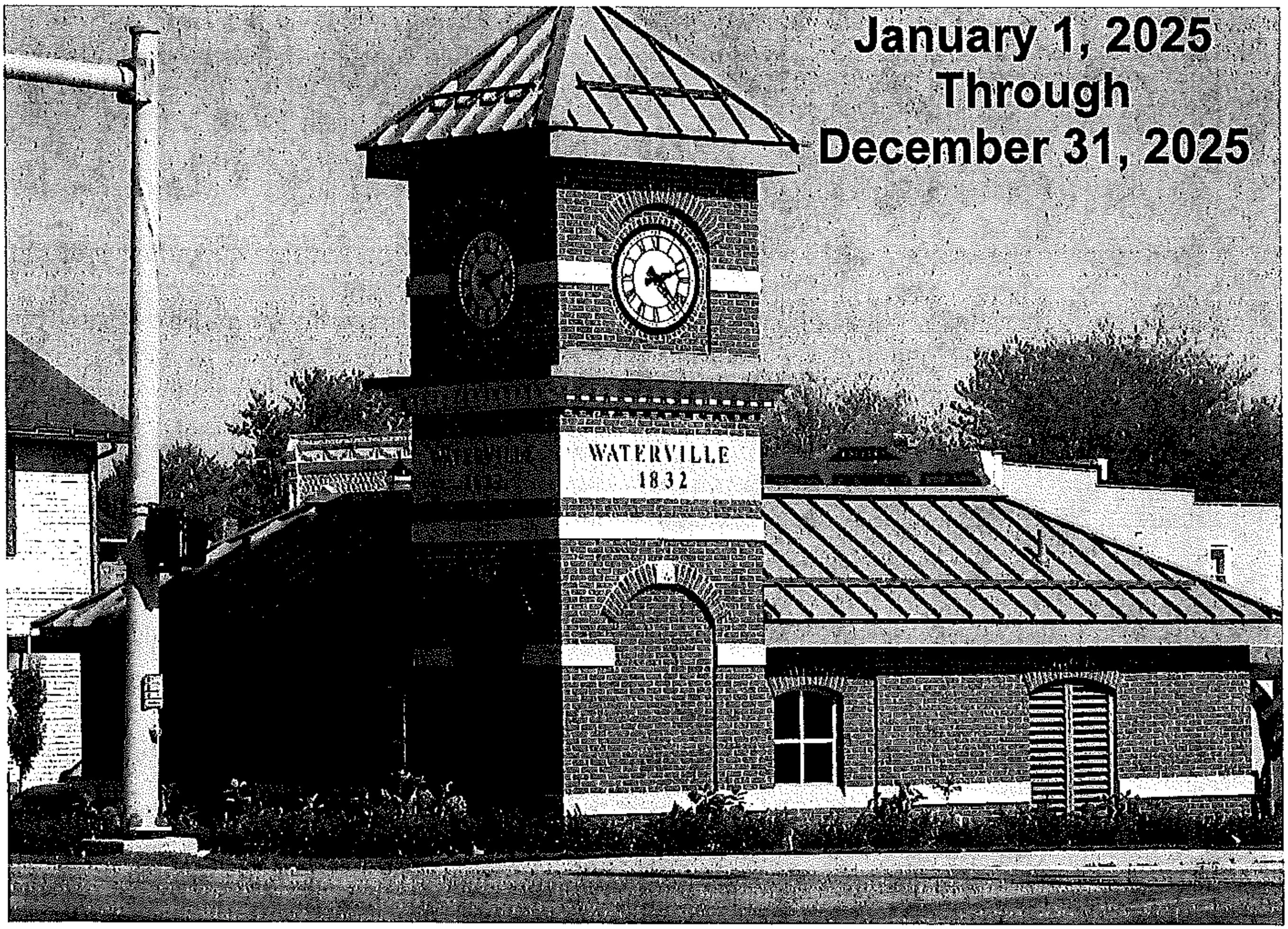
City of Waterville

FY 2025 Annual Appropriations



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

Jon D. Gochenour, Municipal Administrator

Presented to Finance Committee – December 6, 2024
First Presented to Council – December 9, 2024
Revision Presented to Council – January 27, 2025

City of Waterville		
FY25 BUDGET SCHEDULE		
ITEM	**DATE**	**ACTIVITY**
1	By Friday, August 30, 2024 (5th 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 13, 2024 (2nd Friday)	Submission of all departmental requests for proposed Five-Year Capital Program to Municipal Administrator & Finance Director
3	By Friday, September 13, 2024 (2nd Friday)	Distribution of forms and information to Department Heads for the development of submissions for the proposed Operating Budget
4	By Friday, September 27, 2024 (4th Friday)	Submission of all departmental requests for proposed Operating Budget to Municipal Administrator & Finance Director
5	Friday, November 1, 2024	Special Finance Committee Meeting to Review proposed Five-Year Capital Program for comment and recommendation
6	By Friday, November 1, 2024	Notice of Five-Year Capital Program Public Hearing to *Mirror*
7	By Friday November 8, 2024	Administrator to Submit Operating Budget & Budget Message to Finance Committee & Council
8	By Thursday, November 7, 2024	Notice of Five-Year Capital Program Public Hearing appears in *Mirror* (At least 2 weeks before Public Hearing)
9	Wednesday, November 13, 2024 (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, December 6, 2024 (3rd Friday)	Regular Finance Committee Meeting – Review of Operating Budget for comment and recommendation
11	Monday, November 25, 2024 (4th Monday)	Regular Council Meeting – Public Hearing on proposed Five-Year Capital Program
12	Monday, December 9, 2024 (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 20, 2024	Notice of Operating Budget Public Hearing to *Mirror*
14	Thursday December 26, 2024	Notice of Operating Budget Public Hearing appears in *Mirror* (At least 2 weeks before Public Hearing)
15	Monday, January 13, 2025 (2nd Monday)	Regular Council Meeting - Second Reading and Public Hearing on proposed Appropriations Ordinance for Operating Budget
16	Monday, January 27, 2025 (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, 2025	Deadline set by City Charter for Council adoption of Operating Budget

FY 2025 APPROPRIATIONS NOTES

1. Incorporates all 2025 items included in the proposed Five-Year Capital Plan.

2. Addresses a number of budget dependent activities mentioned as priority items including police and fire equipment and local roadway improvements.

3. A 1% growth in income tax revenue based on $5,201,970 in total 2024 receipts has been used for 2025. 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 2025. An additional transfer of $665,000 from the General Fund to the 5-Year Capital Fund is proposed to be included in 2025.

4. The appropriations include a transfer of $50,000 from the General Fund to the Parks and Green Space Fund.

5. Real estate tax revenue in 2025 is projected to be approximately $646,814 for the General Fund and $592,500 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 $300,000 from the General Fund to the Fire Levy Fund is proposed for 2025.

6. General Fund revenue in 2025 from the State of Ohio is estimated to remain the same as 2024 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 $168,000 from Waterville Township as provided in the current Fire and EMS contract.

8. The 2025 appropriations include maintaining the current nine (9) full-time Firefighter/Paramedic/EMT positions established in 2024. The additional staffing was necessary to accommodate 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 2025 appropriations also include an additional full-time position in the Public Works Department. 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 2025 appropriations include the final wage rates approved in the new collective bargaining agreements with Police Department employees which were finalized at the end of 2024. The appropriations also include funds for payroll "step increases" for eligible personnel in the Fire and Public Works collective bargaining units according to the terms of their respective labor agreements. 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 2024.

11. A 2% increase in medical, dental and vision insurance premiums effective in August 2025 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 $7,000 in 2025 for the Roche de Boeuf Festival.

13. The appropriations reflect a Waterville Community Improvement Corporation City membership fee of $6,000 in 2025.

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 $12.98 per month per dwelling unit refuse/recycling fee through May 2025. These amounts reflect the actual cost of the City's refuse/recycling contract with Republic Services. The City's contract with Republic Services expires at the end of May 2025.

16. The appropriations include an increase in Council salaries by $22.88 to $785.78 per month from the current $762.90 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 (3.3% for the year ending September 2024) 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 $734.07 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 $5,200, 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 ended its subsidy of 911 consolidation costs for all communities in the county in 2024.

Jon D. Gochenour
Municipal Administrator

City of Waterville
Fund Grand Totals

FY 2025 Appropriations				
	2022 Actual	2023 Actual	2024 Actual	2025 Approp
100 General Fund				
Beginning Balance	4,135,947	5,156,338	5,844,634	5,857,937
Balance Adjustment *	0	0	0	0
Total Revenues	5,538,677	6,125,297	6,338,317	6,317,147
Total Expenditures	4,518,286	5,437,001	6,223,174	5,629,109
Ending Balance	5,156,338	5,844,634	5,857,937	6,545,975
210, 220 & 240 SCMR, State Hwy & Permissive Tax Funds				
Beginning Balance	499,031	487,553	492,380	505,900
Balance Adjustments *	0	0	0	0
Total Revenues	442,336	470,703	489,288	520,080
Total Expenditures	453,814	465,876	462,055	556,843
Ending Balance	487,553	492,380	505,900	469,136
225, 245, 250, 260, 265, 275, 290 & 300 - Dedicated Funds				
Beginning Balance	492,621	336,219	357,074	695,735
Balance Adjustments *	0	0	0	0
Total Revenues	1,838,830	1,948,325	2,722,204	1,558,393
Total Expenditures	1,995,232	1,927,470	2,276,348	1,809,002
Ending Balance	336,219	357,074	695,585	445,126
325 & 330 Capital Funds				
Beginning Balance	2,293,051	1,448,162	1,494,379	821,439
Balance Adjustments *	0	0	0	0
Total Revenues	1,644,850	2,386,153	2,891,056	3,126,709
Total Expenditures	2,489,739	2,339,936	2,452,351	2,148,893
Ending Balance	1,448,162	1,494,379	821,439	1,799,255

City of Waterville
Fund Grand Totals

FY 2025 Appropriations				
	2022 Actual	2023 Actual	2024 Actual	2025 Approp
610, 620 & 640 Water Funds				
Beginning Balance	1,718,127	1,874,918	2,021,290	1,996,921
Balance Adjustments *	0	0	0	0
Total Revenues	1,811,211	2,057,463	2,258,154	2,123,460
Total Expenditures	1,654,420	1,911,091	2,096,963	1,951,714
Ending Balance	1,874,918	2,021,290	1,996,921	2,168,667
650, 660 & 680 Sewer Funds				
Beginning Balance	720,316	749,424	746,209	497,259
Balance Adjustments *	0	0	0	0
Total Revenues	866,526	985,151	1,010,817	1,100,780
Total Expenditures	837,418	988,366	1,190,842	959,230
Ending Balance	749,424	746,209	497,259	638,809
Grand Totals - All Funds				
Beginning Balance	9,859,092	10,052,613	10,955,966	**10,375,191**
Balance Adjustments *	0	0	0	0
Total Revenues	12,142,430	13,973,092	15,709,836	**14,746,569**
Total Expenditures	11,948,909	13,069,739	14,701,733	**13,054,791**
Ending Balance	10,052,613	10,955,966	10,375,041	**12,066,969**

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

City of Waterville
FY 2025 Appropriations

Account #			Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
			Beginning Balance	4,135,947	5,156,338	5,844,634	5,857,937	*
			Balance Adjustment			-101,840		
			Revenues					
100	000	41100	Real Estate Taxes	640,410	640,064	646,814	646,814	2024 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	3,474,405	3,856,239	3,972,599	3,940,493	2024 Actual + 1% (75%)
100	000	41550	Muni Inc Tax - Utilities	4,099	38,531	180	6,000	
100	000	41560	Muni Inc Tax - Oh Net Profit	63,983	62,007	95,786	95,786	2024 Actual + 0% (75%)
100	000	42120	Video Service Provider Fee	0	0	0	0	
100	000	42130	Solicitor's Permits	0	50	0	500	
100	000	42520	Sidewalk/Driveway Permits	2,940	2,357	2,113	3,000	
100	000	42530	Pool Permits	1,144	563	611	800	
100	000	42540	Sign Permits	317	779	429	500	
100	000	42550	Zoning Permits	10,190	12,630	13,001	15,000	
100	000	42590	Other Permits & Licenses	3,315	1,340	374	1,500	
100	000	43110	Local Gov't/Intang-County	302,411	309,658	295,971	303,000	per Co Budget Comm
100	000	43120	Local Govt Fund - State	30,172	31,370	29,554	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	14,423	3,576	15,759	5,000	
100	000	43150	Cigarette License	255	139	222	400	
100	000	43160	Property Tax Reimbursem	74,582	75,854	77,396	77,396	per Co Aud
100	000	43170	Local Gov't Revenue Assist	0	0	825	0	
100	000	43410	Lucas Cty SWMD	0	0	0	0	See Fund 325
100	000	43440	State Grants - Misc	5,130	30,330	3,520	3,600	
100	000	43520	Misc Fed Grant	0	0	0	0	
100	000	44110	Chg for Services-Police	2,250	3	16	500	
100	000	44120	Chg for Services-Fire	165,629	164,220	167,724	167,724	Per Contract w/Twp
100	000	44140	Chg for Services-Res Sqd	102,570	185,335	237,566	250,000	
100	000	44150	Charges for Services Impou	0	0	0	50	
100	000	44310	Charges for Services Gen G	6	0	0	50	
100	000	44330	Chges for Services Plan Rev	18,693	5,664	0	6,000	
100	000	45100	Court Fines	10,677	6,203	8,187	8,000	
100	000	45200	Parking Fines	260	330	200	500	
100	000	46010	Investment Earnings	38,810	102,646	218,465	205,000	
100	000	48010	Misc Rev - Rental Income	45,407	54,480	53,460	52,625	Bldg and Farm Rentals
100	000	48020	Misc Rev - Refunds/Reim	27,189	16,163	28,354	30,000	
100	000	48025	RITA Retainer Refund	40,390	52,662	73,336	73,335	2024 Actual
100	000	48030	Monthly Refuse Fee	327,009	349,873	359,240	373,824	12.98/per mo- June 2025; DWU 2,400
100	000	48040	Refuse Collection Tags	2,975	2,364	2,405	2,450	
100	000	48050	Yard Waste Tags Program	0	0	0	0	Discontinued in 2014
100	000	48080	Credit Card Convenience Fee	1,391	988	1,293	1,300	
100	000	48090	Misc Revenue - Other	127,645	18,879	32,917	15,000	
100	000	49000	Advance-From 325	0	0	0	0	
100	000	49001	Advance-In (Repay Fr 265)	0	100,000	0	0	
100	000	49010	Transfer - In (Closed Funds)	0	0	0	0	
			Total Revenues	5,538,677	6,125,297	6,338,317	6,317,147	

* Beginning 2025 Fund Balances are Actual 2024 Ending Balances

City of Waterville
FY 2025 Appropriations

Account #	Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
	Expenditures					
	101 - Council					
100 . 101 . 51120	Part Time Salaries	72,846	75,012	76,972	79,537	
100 . 101 . 51130	Overtime	31	0	0	500	
100 . 101 . 51510	Retirement	10,204	10,502	8,213	11,205	
100 . 101 . 51710	Health Insurance	0	12,300	17,334	0	
100 . 101 . 51750	Workers' Comp	926	1,467	1,817	1,753	
100 . 101 . 51760	Unemploy Comp	0	0	0	0	
100 . 101 . 51770	Medicare	1,057	1,088	1,116	1,161	
100 . 101 . 51780	Soc Security	0	0	946	1,000	
	Subtotal - Personnel	85,064	100,369	106,398	95,156	
100 . 101 . 53110	Conf/Training	72	60	240	200	
100 . 101 . 53200	Insurance	1,661	1,760	1,960	2,078	
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	452	452	1,052	1,100	
100 . 101 . 53990	Other Contr Svcs	6,111	7,718	7,419	9,000	Ord Codification Update
100 . 101 . 54100	Minor Tools Equip	0	0	0	0	
100 . 101 . 54500	Office Supplies	64	64	352	300	
100 . 101 . 54600	Printing & Binding	65	65	400	400	
100 . 101 . 56100	Other Oper Exp	0	0	0	0	
100 . 101 . 56300	Discretionary	2,174	1,755	3,228	5,500	
	Subtotal - Operating	10,599	11,874	14,651	18,578	
	Subtotal - 101 - Council	95,663	112,243	121,049	113,734	
	103 - Administration					
100 . 103 . 51110	Full Time Salaries	93,497	90,855	100,039	107,297	
100 . 103 . 51120	Part Time Salaries	0	0	0	0	
100 . 103 . 51130	Overtime	1,190	149	116	500	
100 . 103 . 51510	Retirement	12,794	12,274	13,536	15,357	
100 . 103 . 51515	457 Employer Match	1,861	1,808	1,917	1,896	
100 . 103 . 51710	Health Insurance	21,884	22,760	22,818	24,796	
100 . 103 . 51720	Life Insurance	8	0	10	13	
100 . 103 . 51750	Workers' Comp	1,197	2,188	2,148	2,361	
100 . 103 . 51760	Unemploy Comp	0	0	0	0	
100 . 103 . 51770	Medicare	1,400	1,346	1,480	1,591	
100 . 103 . 51780	Soc Security	0	0	0	0	
	Subtotal - Personnel	133,831	131,380	142,064	153,810	
100 . 103 . 53110	Conf/Training/Mileage	757	1,800	1,566	1,800	
100 . 103 . 53170	Recruit Testing	0	0	0	0	
100 . 103 . 53200	Insurance	2,931	3,098	3,300	3,499	
100 . 103 . 53610	Postage	29	67	113	120	
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	1,500	
100 . 103 . 53950	Subscript/Dues	4,998	6,050	4,991	5,500	
100 . 103 . 53990	Other Contr Svcs	0	1,697	5,396	2,500	
100 . 103 . 54400	Veh Gas/Oil	0	0	0	0	
100 . 103 . 54500	Office Supplies	236	271	336	400	
100 . 103 . 54600	Printing & Binding	0	0	0	100	
100 . 103 . 56100	Other Oper Exp	0	0	0	0	
	Subtotal - Operating	8,951	12,983	15,702	15,719	
	Subtotal - 103 - Administration	142,782	144,363	157,766	169,529	

Account #			Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
			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	15	0	0	354	
100	104	51770	Medicare	0	0	0	234	
			Subtotal - Personnel	15	0	0	18,992	
100	104	53110	Conf/Training/Mileage	0	50	0	350	
100	104	53170	Recruit Testing	0	0	0	300	
100	104	53200	Insurance	0	0	0	1,000	
100	104	53610	Postage	3	5	13	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	913	323	194	2,000	
100	104	53950	Subscript/Dues	0	0	250	250	
100	104	53990	Other Contr Svcs	0	0	41	200	
100	104	54400	Veh Gas/Oil	0	0	0	0	
100	104	54500	Office Supplies	158	0	0	200	
100	104	54600	Printing & Binding	100	0	64	100	
100	104	56100	Other Oper Exp	0	0	0	0	
			Subtotal - Operating	1,174	378	562	4,950	
			Subtotal - 104 - Zoning	1,189	378	562	23,942	
			105 - Finance					
100	105	51110	Full Time Salaries	111,568	125,783	102,915	128,009	
100	105	51130	Overtime	1,393	1,917	1,361	1,600	
100	105	51510	Retirement	15,495	17,495	14,229	18,476	
100	105	51515	457 Employer Match	2,023	4,162	1,970	2,366	
100	105	51710	Health Insurance	9,697	10,253	6,767	10,228	
100	105	51720	Life Insurance	56	58	48	88	
100	105	51750	Workers' Comp	1,428	2,197	2,156	2,839	
100	105	51770	Medicare	1,667	1,887	1,726	1,914	
100	105	51780	Soc Security	0	0	0	0	
			Subtotal - Personnel	143,327	163,752	131,172	165,519	
100	105	53110	Conf/Training/Mileage	1,083	348	3,714	1,300	
100	105	53610	Postage	0	650	652	750	
100	105	53650	Communic Equip	0	0	0	0	
100	105	53840	Equip Maint	0	0	0	0	
100	105	53930	Legal Ads	871	400	680	2,000	
100	105	53950	Subscript/Dues	940	1,072	1,105	1,200	
100	105	53970	Bank Svc Charge	8,916	17,355	45,090	20,000	
100	105	53990	Other Contr Svcs	152	4,166	11,221	5,000	
100	105	54500	Office Supplies	893	2,024	1,823	1,850	
100	105	54600	Printing & Binding	566	1,411	4,232	2,000	
100	105	56100	Other Oper Exp	0	71	0	0	
			Subtotal - Operating	13,421	27,497	68,517	34,100	
			Subtotal - 105 - Finance	156,748	191,249	199,689	199,619	
			107 - Income Tax					
100	107	51110	Full Time Salaries	4,536	3,547	2,115	2,239	
100	107	51120	Part Time Salaries	0	0	0	0	
100	107	51130	Overtime	0	0	0	50	
100	107	51510	Retirement	633	494	296	320	
100	107	51515	457 Employer Match	25	2	0	0	
100	107	51710	Health Insurance	600	670	257	538	
100	107	51720	Life Insurance	0	0	0	0	
100	107	51750	Workers' Comp	68	105	67	50	
100	107	51770	Medicare	66	51	31	33	
100	107	51780	Soc Security	0	0	0	0	

* Beginning 2025 Fund Balances are Actual 2024 Ending Balances

Account #	Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
	Subtotal - Personnel	5,928	4,869	2,766	3,231	
100 . 107 . 53110	Conf/Training/Mileage	0	0	0	0	
100 . 107 . 53200	Insurance	586	584	650	689	
100 . 107 . 53460	RITA Expense	102,684	113,982	117,044	123,000	
100 . 107 . 53470	Income Tx-Net Prof Adm Fee	36	0	0	0	
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	534	1,999	1,500	
100 . 107 . 54500	Office Supplies	0	0	0	0	
100 . 107 . 54600	Printing & Binding	0	0	0	100	
100 . 107 . 56200	Income Tax Refunds	75,803	74,122	71,121	75,000	
100 . 107 . 56210	Income Tx-Net Prof Refunds	0	0	0	300	
	Subtotal - Operating	179,109	189,222	190,814	200,589	
	Subtotal - 107 - Income Tax	185,037	194,091	193,580	203,820	
	109 - Law Department					
100 . 109 . 53110	Conf/Training/Mileage	0	0	0	0	
100 . 109 . 53310	Law Director Contr Svcs	24,960	53,697	24,249	25,000	
100 . 109 . 53312	Legal Support	0	0	0	0	
100 . 109 . 53315	Judgments	0	0	0	0	
100 . 109 . 53540	Muni Court Costs	0	0	10,000	10,000	
100 . 109 . 53545	Muni Court Supp S	0	0	0	0	
100 . 109 . 53560	Public Defender	750	0	0	2,500	
100 . 109 . 53591	Prosecutor Support	30,087	26,991	51,713	48,000	
100 . 109 . 53592	Victims of Crime Advocate	0	0	1,500	2,500	
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	
100 . 109 . 53990	Other Contr Svcs	6,934	60,955	42,125	30,000	
100 . 109 . 54500	Office Supplies					
	Subtotal - Operating	62,731	141,643	129,587	118,000	
	Subtotal - 109 - Law Department	62,731	141,643	129,587	118,000	
	201 - Police Department					
100 . 201 . 51110	Full Time Salaries	752,179	825,661	1,015,493	1,080,013	
100 . 201 . 51120	Part Time Salaries	4,648	5,122	5,166	5,425	
100 . 201 . 51125	K-9 Reg Time	0	0	0	0	
100 . 201 . 51130	Overtime	125,562	101,929	33,700	50,000	
100 . 201 . 51135	OT - K-9 Maint	0	0	0	0	
100 . 201 . 51155	Acting Pay	4,829	4,569	0	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	101,963	115,185	141,285	156,827	
100 . 201 . 51515	457 Employer Match	1,528	2,871	2,352	8,532	

* Beginning 2025 Fund Balances are Actual 2024 Ending Balances

City of Waterville
FY 2025 Appropriations

Account #			Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
100	201	51710	Health Insurance	193,961	209,510	203,576	199,344	
100	201	51720	Life Insurance	0	0	0	0	
100	201	51750	Workers' Comp	13,149	20,136	20,944	24,968	
100	201	51760	Unemployment Comp	0	0	0	0	
100	201	51770	Medicare	12,918	13,584	15,626	16,654	
100	201	51780	Soc Security	0	0	0	0	
			Subtotal - Personnel	1,210,737	1,298,567	1,438,142	1,546,362	
100	201	51910	Uniforms	10,672	16,113	17,535	20,000	
100	201	53110	Conf/Training	16,648	7,928	11,287	18,780	
100	201	53170	Recruitment/Testing	2,635	5,544	2,538	3,500	
100	201	53200	Insurance	10,845	11,201	12,043	12,586	
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	82	0	80	300	
100	201	53630	Phone Charges	9,267	9,057	10,215	11,000	
100	201	53650	Communication Equip	171	58	0	5,000	
100	201	53670	Dispatching	42,962	70,259	99,392	102,500	No subsidy for 2025 payment; 911 Consolidation
100	201	53840	Equip Maint	2,156	1,266	300	4,000	
100	201	53860	Maint/Repair Veh	35,201	14,269	12,293	15,000	
100	201	53910	Rentals	0	0	0	0	
100	201	53930	Legal Advertising	1,500	0	0	2,500	
100	201	53950	Subscript/Dues	2,431	1,023	3,521	3,500	
100	201	53990	Other Contr Svcs	20,167	30,455	36,995	43,000	Lexipol,NORIS,LEADS, BCs
100	201	54100	Minor Tools Equip	4,052	28,935	14,550	20,000	
100	201	54400	Vehicle Gas/Oil	42,352	31,218	37,623	37,500	
100	201	54500	Office Supplies	4,452	7,527	6,987	6,800	
100	201	54600	Printing and Binding	312	283	425	1,500	
100	201	55100	Natural Gas	1,292	1,079	1,060	1,500	
100	201	55200	Electricity	3,986	3,841	4,430	5,000	
100	201	56100	Other Oper Exp/Safety City	1,401	1,591	1,349	3,200	Safety City-Also 290
100	201	56500	K-9 Operating Expenses	0	0	0	0	
			Subtotal - Operating	212,584	241,647	272,623	323,166	
			Subtotal - 201 - Police Department	1,423,321	1,540,214	1,710,765	1,869,528	
			203 - Fire Department					
100	203	51110	Full Time Salaries					Fire personnel costs moved to 265 Fund
			Subtotal - Personnel	0	0	0	0	
100	203	51910	Uniforms	6,568	4,995	9,989	12,000	
100	203	53110	Conf/Training	6,379	10,373	7,476	14,500	
100	203	53115	Training - St EMS Grant	0	0	3,520	3,550	
100	203	53170	Recruitment/Testing	2,242	3,995	6,302	8,500	
100	203	53200	Insurance	16,028	18,284	19,298	18,953	
100	203	53610	Postage	177	179	256	300	
100	203	53630	Phone Charges	7,356	6,966	7,264	8,000	
100	203	53650	Communication Equip	7,736	5,780	6,096	10,000	Luc Co WENS 2,500
100	203	53670	Dispatching	42,962	70,259	99,392	102,500	No subsidy in 2025; 911 Consolidation
100	203	53840	Equip Maint	12,493	11,996	13,291	15,000	Ladder, SCBA, Pump & Hose Tests
100	203	53845	Fire Station Equip Maint	11,993	13,738	16,901	35,000	Roof Repairs
100	203	53860	Maint/Repair Veh	62,790	42,322	65,654	71,500	Co Amb Repairs
100	203	53910	Rentals	0	0	0	500	

* Beginning 2025 Fund Balances are Actual 2024 Ending Balances

Account #					Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
100	.	203	.	53930	Legal Advertising	0	0	586	1,500	
100	.	203	.	53950	Subscript/Dues	6,726	6,780	9,728	21,000	
100	.	203	.	53990	Other Contr Svcs	26,858	30,182	57,889	40,000	
100	.	203	.	54000	Fire Safety Educ Mat'ls	1,975	1,758	2,026	2,500	
100	.	203	.	54100	Minor Tools Equip Fire	31,144	15,729	10,659	15,000	
100	.	203	.	54200	Min Tools/Supplies Rescue	11,261	26,735	21,687	40,000	EMS Supplies Costs
100	.	203	.	54400	Vehicle Gas/Oil	24,287	22,058	18,665	18,500	
100	.	203	.	54500	Office Supplies	1,303	1,453	1,406	2,500	
100	.	203	.	54600	Printing and Binding	60	77	85	700	
100	.	203	.	55100	Natural Gas	5,966	5,827	4,993	6,500	
100	.	203	.	55200	Electricity	7,288	8,498	8,914	9,200	
					Subtotal - Operating	293,592	307,984	392,077	457,703	
					Subtotal - 203 - Fire Department	293,592	307,984	392,077	457,703	
					301 - Buildings & Grounds					
100	.	301	.	51110	Full Time Salaries	107,545	106,890	144,747	152,703	
100	.	301	.	51120	Part Time Salaries	14,669	12,669	27,712	22,248	50% of Seasonal Labor (2)
100	.	301	.	51130	Overtime	1,875	3,310	6,441	5,500	Facility maint, storm clean up, emerg tree work
100	.	301	.	51510	Retirement	16,269	17,200	25,046	25,439	
100	.	301	.	51515	457 Employer Match	122	135	426	1,256	
100	.	301	.	51710	Health Insurance	38,531	29,511	62,925	72,357	
100	.	301	.	51720	Life Insurance	0	0	0	0	
100	.	301	.	51750	Workers' Comp	2,555	3,758	3,626	3,952	
100	.	301	.	51760	Unemployment Comp	0	0	0	0	
100	.	301	.	51770	Medicare	1,472	1,784	2,614	2,635	
100	.	301	.	51780	Social Security	0	0	0	0	
					Subtotal - Personnel	183,038	175,257	273,537	286,090	
100	.	301	.	51910	Uniforms	1,366	2,252	2,289	2,400	
100	.	301	.	53110	Conf/Training	276	2,511	1,346	2,500	Tree Maint & Pesticide Applicator Training
100	.	301	.	53170	Recruitment/Testing	761	287	0	1,500	
100	.	301	.	53200	Insurance	4,299	4,444	4,712	4,995	
100	.	301	.	53329	Engineering Fees	0	0	4,312	2,500	
100	.	301	.	53610	Postage	3	30	30	100	
100	.	301	.	53630	Phone Charges	2,148	2,310	2,851	3,000	
100	.	301	.	53650	Communication Equip	0	94	6	300	
100	.	301	.	53840	Equip Maint	5,839	4,437	16,146	10,000	
100	.	301	.	53860	Maint/Repair Veh	2,828	8,582	3,106	8,000	
100	.	301	.	53910	Rentals	882	970	4,452	3,000	
100	.	301	.	53930	Legal Advertising	694	811	0	1,500	
100	.	301	.	53950	Subscript/Dues	151	61	130	200	
100	.	301	.	53990	Other Contr Svcs	79,354	70,819	92,225	85,000	Muni Bldg Clean Serv, HVAC, Mowing, Snow Removal
100	.	301	.	54100	Minor Tools Equip	19,704	31,199	28,323	25,000	
100	.	301	.	54400	Vehicle Gas/Oil	10,997	13,977	14,517	14,500	
100	.	301	.	54500	Office Supplies	270	319	225	300	
100	.	301	.	54600	Printing and Binding	60	77	85	100	
100	.	301	.	54800	Impounding/Kennel Exp	0	0	0	100	
100	.	301	.	55100	Natural Gas	3,593	3,000	2,812	3,500	
100	.	301	.	55200	Electricity	9,265	9,338	10,111	10,600	
					Subtotal - Operating	142,490	155,518	187,678	179,095	
					Subtotal - 301 - Buildings & Grounds	325,528	330,775	461,215	465,185	

* Beginning 2025 Fund Balances are Actual 2024 Ending Balances

Account #					Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
					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	2,000	31,706	7,977	7,000	
100	.	403	.	53993	July 4th Fireworks	22,000	25,000	25,800	26,000	
100	.	403	.	53994	YMCA Summer Rec Prog	0	0	0	0	
100	.	403	.	53995	Music in the Park/Events	0	0	5,075	7,000	Food Truck Tuesdays
100	.	403	.	53996	Fishing Derby	900	900	900	1,000	Stock Pond Wat Wks Park
100	.	403	.	54100	Pk Pgm/Minor Tools	0	0	0	0	
					Subtotal - Operating	24,900	57,606	39,752	41,000	
					Subtotal - 403 - Recreation	24,900	57,606	39,752	41,000	
					501 - Community Development					
100	.	501	.	53110	Conf/Training	0	0	756	3,000	Arborist Class, TCA, Urban Forestry Class
100	.	501	.	53320	Engineering Fees	5,308	5,470	5,268	5,600	
100	.	501	.	53325	Grant Applications	7,589	4,998	6,000	6,000	
100	.	501	.	53330	Subdivision Plan/Constr	9,751	12,338	47,027	30,000	
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	420	1,000	
100	.	501	.	53935	Air Monitoring Station O&M	0	0	0	0	
100	.	501	.	53950	Subscript/Dues	500	976	4,015	7,000	Heritage Ohio; WCIC; TMACOG
100	.	501	.	53990	Other Contr Svcs	2,300	2,945	874	6,000	
100	.	501	.	54100	Minor Tools and Sup	0	0	0	5,000	DT Flowers
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	8,694	5,310	0	0	Moved to 325 Fund
100	.	501	.	55000	PW Open House	0	0	0	0	
100	.	501	.	55100	Natural Gas	0	0	0	0	
100	.	501	.	55200	Electricity	0	0	0	0	
100	.	501	.	56400	Job Creation/Reten Grants	0	0	0	0	
100	.	501	.	56550	Comm TV Channel Svcs	0	0	0	0	
					Subtotal - Operating	34,142	32,037	64,360	64,100	
					Subtotal - 501 - Community Development	34,142	32,037	64,360	64,100	

City of Waterville
FY 2025 Appropriations

Account #			Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
			503 - Street Lighting					
100	503	53840	Equipment Maint	0	0	712	1,000	
100	503	53990	Other Contracted Services	11,004	5,700	4,000	15,000	New St Lights
100	503	54100	Minor Tools and Sup	0	0	0	500	
100	503	55300	Street Lights - Meter	16,461	17,696	17,782	19,100	
100	503	55400	Street Lights - Contr	81,052	86,838	92,231	94,000	Added More St Lights
			Subtotal - Operating	108,517	110,234	114,725	129,600	
			Subtotal - 503 - Street Lighting	108,517	110,234	114,725	129,600	
			505 - Solid Waste					
100	505	53700	Residential Collection	235,885	250,044	264,074	273,024	9.49/Mo -June 2025; 2400 Units
100	505	53702	Curbside Recycling	90,436	95,113	99,526	100,800	3.50/Mo June 2025 2,400 Units
100	505	53703	Other Contracted Services	990	9,000	0	12,500	Leaf Coll Contract
100	505	53750	Refuse Extra Bag/Bulk Tags	2,760	2,600	2,175	2,400	
100	505	53760	Municipal Containers	3,082	3,090	3,234	3,377	Muni Bldg, PW, Fire Sta
100	505	54100	Minor Tools and Sup	0	0	0	0	
100	505	56100	Brush Pile/Clean Wood	8,446	9,500	4,369	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	341,599	369,347	373,378	403,101	
			Subtotal - 505 - Solid Waste	341,599	369,347	373,378	403,101	
			601 - Non-Departmental					
100	601	51000	Personal Serv Contingencies	0	0	0	0	
100	601	53200	Insurance	2,442	2,536	2,689	2,851	
100	601	53410	Auditor/Treas Fees	7,788	7,801	7,897	8,200	
100	601	53415	A/T Land Reutilization Fee	12,439	8,600	8,024	8,600	
100	601	53420	Election Expense	1,074	1,200	2,101	2,150	
100	601	53430	State Examiner Expense	8,400	10,080	8,087	10,100	Split GF/SCMR/Wat/Sew
100	601	53440	Health Department	29,918	31,713	31,713	55,142	New 2025 Health Dept Fees
100	601	53450	Advertise Delinquen	32	58	44	100	
100	601	53460	RB/HS Administration Fee	237	449	426	460	
100	601	53510	Emergency Mgt Agen	1,314	1,553	1,008	1,560	
100	601	53610	Postage	1,202	235	323	750	
100	601	53630	Phone Charges	3,043	3,355	3,275	3,300	
100	601	53840	Equipment Maintenance	290	382	0	600	
100	601	53910	Rentals	4,517	4,931	5,230	5,500	Postage/Copy Machines
100	601	53930	Legal Advertisement	147	80	120	500	
100	601	53950	Subscript/Dues	2,886	4,136	4,550	6,300	TMACOG
100	601	53990	Other Contr Svcs	6,848	8,239	5,183	22,000	GAAP Rpts, Work Comp Consult, Social Media
100	601	53991	Web/Email Support	0	0	0	0	
100	601	53995	Property Tax	9,793	9,384	9,358	10,000	
100	601	53996	Shared Prop Tax to Twp	82,202	94,103	96,836	98,000	
100	601	54500	Office Supplies	2,562	3,755	3,103	2,500	
100	601	54600	Printing and Binding	0	221	129	300	
100	601	56150	Indigent Burials	1,000	0	1,580	2,000	
100	601	56160	Credit Fees/Equip Expense	2,770	3,343	2,670	3,200	
100	601	56200	Refunds/Reimburseme	322	136	182	500	
100	601	56300	Gen Operating Contingency	0	0	0	0	
100	601	56310	Gen Contingency Reserves	0	0	0	0	
			Subtotal - Operating	181,226	196,290	194,528	244,613	
			Subtotal - 601 - Non-Departmental	181,226	196,290	194,528	244,613	

Account #			Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
			603 - Computer Services					
100	603	51120	Part-Time Salaries	2,705	3,057	3,050	3,310	
100	603	51130	Overtime	0	0	12	50	
100	603	51510	Retirement	379	428	429	473	
100	603	51515	457 Employer Match	54	58	61	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	37	54	45	67	
100	603	51770	Medicare	40	45	45	49	
			Subtotal - Personnel	3,219	3,646	3,646	3,955	
100	603	53110	Conferences/Training	0	0	0	0	
100	603	53200	Insurance	1,627	1,680	1,680	1,781	
100	603	53840	Equipment Maintenance	59	0	0	400	
100	603	53950	Subscriptions/Dues	0	0	0	0	
100	603	53990	Other Contract Services	49,981	73,752	57,830	63,000	All Internet, New Era support, Fin/Util/Citytax , Website Updates
100	603	54100	Minor Tools and Sup	26	1,277	290	1,500	
100	603	54150	Computer Software	4,999	3,192	8,195	10,000	Symantec, Backup System
100	603	54500	Office Supplies	0	0	0	0	
			Subtotal - Operating	56,692	79,901	67,995	76,681	
			Subtotal - 603 - Computer Services	59,911	83,547	71,641	80,636	
			900 - Gen Fund Transfers & Advances					
100	900	59220	Trans Gen to Parks/GS 225	426,400	600,000	620,000	50,000	
100	900	59265	Trans Gen to Fire Levy 265	375,000	590,000	945,000	300,000	
100	900	59275	Trans Gen to Emp Retire 275	20,000	10,000	33,500	0	
100	900	59325	Trans Gen to 5Yr Op 325	160,000	425,000	400,000	665,000	
100	900	59921	Trans Gen to SCMR 210	0	0	0	30,000	
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	100,000	0	0	0	
100	900	59901	Advance Gen to 660	0	0	0	0	
			Subtotal - Transfers	1,081,400	1,625,000	1,998,500	1,045,000	
			Subtotal - 900 - Gen Fund Trans & Advances	1,081,400	1,625,000	1,998,500	1,045,000	
			Total General Fund Expenditures	4,518,286	5,437,001	6,223,174	5,629,109	
			100 Ending Balance	**5,156,338**	**5,844,634**	**5,857,937**	**6,545,975**	
			210 SCMR Fund					
			Beginning Balance	176,432	163,006	157,957	148,770	*
			Balance Adjustment			-1,697		
			Revenues					
210	000	43170	Gasoline Tax	297,837	320,256	324,132	325,000	
210	000	43180	Motor Vehicle License Fee	36,587	37,324	38,712	38,500	
210	000	46010	Investment Earnings	2,567	7,330	15,595	14,750	
210	000	48020	Misc. Rev-Refunds/Reimb	25	0	43	500	
210	000	48090	Misc. Revenue-Other	0	0	0	500	
210	000	49020	Proceeds from Note Sale	0	0	0	0	
210	000	49100	Trans-In From General Fd	0	0	0	30,000	
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	337,016	364,910	378,482	409,250	

* Beginning 2025 Fund Balances are Actual 2024 Ending Balances

Account #					Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
					Expenditures					
210	.	303	.	51110	Full Time Salaries	171,935	195,211	208,629	245,947	
210	.	303	.	51120	Part-Time Salaries	6,372	6,335	8,498	11,022	25% of Seasonal Labor (2)
210	.	303	.	51130	Overtime	10,411	5,527	5,255	7,500	
210	.	303	.	51140	Snow Plow Overtime	0	0	0	0	
210	.	303	.	51510	Retirement	25,960	28,933	31,077	37,195	
210	.	303	.	51515	457 Employer Match	376	384	505	1,213	
210	.	303	.	51710	Health Insurance	49,215	47,624	50,135	63,539	
210	.	303	.	51720	Life Insurance	4	4	4	6	
210	.	303	.	51750	Workers' Comp	2,866	4,318	4,105	5,792	
210	.	303	.	51760	Do Not Use - Unempl	0	0	0	0	
210	.	303	.	51770	Medicare	2,742	3,008	3,259	3,852	
					Subtotal - Personnel	269,881	291,344	311,467	376,067	
210	.	303	.	51910	Uniforms	1,692	2,159	2,203	2,800	
210	.	303	.	53110	Conferences/Training	38	2,511	726	1,500	
210	.	303	.	53170	Recruitment/Testing	118	0	0	1,000	
210	.	303	.	53200	Insurance	6,839	7,072	7,665	8,126	
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	2,160	1,733	2,200	
210	.	303	.	53630	Phone Charges	2,093	2,180	2,363	2,500	
210	.	303	.	53650	Communications Equipment	0	94	6	250	
210	.	303	.	53840	Equipment Maintenance	7,578	4,998	6,623	9,200	
210	.	303	.	53860	Maint/Repair Vehicles	15,823	9,952	3,658	6,000	
210	.	303	.	53910	Rentals	582	795	1,925	1,800	
210	.	303	.	53930	Legal Advertising	280	0	0	1,000	
210	.	303	.	53950	Subscriptions/Dues	151	61	95	200	
210	.	303	.	53990	Other Contracted Services	21,882	25,554	29,587	24,500	Pav't Marking; Cracksealing
210	.	303	.	54100	Do Not Use-See 240	0	0	0	0	
210	.	303	.	54110	Traffic/Road Signs	721	4,944	3,759	5,000	Replace old signs
210	.	303	.	54150	SCMR-Computers	0	0	0	0	
210	.	303	.	54400	Vehicle Gas/Oil	16,000	10,860	7,888	8,000	
210	.	303	.	54500	Office Supplies	223	241	225	300	
210	.	303	.	54600	Printing and Binding	60	77	84	100	
210	.	303	.	55100	Natural Gas	2,151	1,884	1,753	2,000	
210	.	303	.	55200	Electricity	2,530	3,073	4,212	4,500	
					Subtotal - Operating	80,561	78,615	74,505	80,976	
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	350,442	369,959	385,972	457,043	
					210 Ending Balance	**163,006**	**157,957**	**148,770**	**100,976**	
					220 State Hwy Fund					
					Beginning Balance	126,760	127,724	135,555	141,598	*
					Revenues			-1,000		
220	.	000	.	43170	Gasoline Tax	24,149	23,916	26,281	26,300	
220	.	000	.	43180	Motor Vehicle License Fee	2,966	3,026	3,139	3,140	
220	.	000	.	46010	Investment Earnings	0	0	0	0	
					Total Revenues	27,115	26,942	29,420	29,440	

* Beginning 2025 Fund Balances are Actual 2024 Ending Balances

Account #	Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
	Expenditures					
220 . 303 . 53840	Equipment Maintenance	0	0	0	2,500	
220 . 303 . 53990	Other Contract Services	21,100	15,261	17,337	16,000	Sidewalks; Rd Striping
220 . 303 . 54100	Minor Tools and Supplies	1,793	540	495	2,000	
220 . 303 . 54110	Traffic/Road Signs	1,071	641	759	1,500	
220 . 303 . 54300	Road Salt	0	0	0	1,000	
220 . 303 . 55200	Electricity	2,187	2,669	3,786	3,800	
	Subtotal - Operating	26,151	19,111	22,377	26,800	
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	26,151	19,111	22,377	26,800	
	220 Ending Balance	**127,724**	**135,555**	**141,598**	**144,238**	
	225 Parks & Green Space Fund					
	Beginning Balance	175,355	65,250	147,275	84,149	*
	Balance Adjustment			-107,345		
	Revenues					
225 . 000 . 42120	Video Service Provider Fee (Former Franchise Fee)	89,112	84,873	79,112	79,500	
225 . 000 . 42125	Open Space Devel Fees	8,068	0	0	7,000	
225 . 000 . 43420	ODNR State Grant	0	0	200,409	49,000	
225 . 000 . 48090	Misc. Revenue-Other	150,000	695	280	0	
225 . 000 49000	Adv-In from General Fd	100,000	0	0	0	
225 . 000 . 49100	Trans-In From General Fd	426,400	600,000	620,000	50,000	
	Total Revenues	773,580	685,568	899,801	185,500	
	Expenditures					
225 . 401 . 53200	Insurance	2,706	2,806	2,975	3,154	
225 . 401 . 53320	Engineering Fees	2,924	0	3,500	3,500	
225 . 401 . 53840	Equip Maint	1,152	267	2,289	3,200	
225 . 401 . 53910	Rentals	0	0	90	200	
225 . 401 . 53990	Other Contract Services	46,826	27,060	7,570	25,000	Ball Field Maintenance
225 . 401 . 54100	Minor Tools and Supplies	6,195	9,358	8,788	9,000	
225 . 401 . 55100	Natural Gas	2,189	1,909	1,830	2,100	
225 . 401 . 55200	Electricity	7,656	7,976	7,807	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	88,648	68,376	53,849	73,954	
225 . 401 . 57220	Cap B & G - Parks	0	0	0	0	
225 . 401 . 57320	Capital Improvement	795,037	435,167	801,734	85,000	
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	100,000	0	0	
	Subtotal - Capital	795,037	535,167	801,734	85,000	
225 . 819 . 58110	Dudrow Site Debt Payment	0	0	0	0	
	Subtotal - Debt Service	0	0	0	0	
	Subtotal - Capital & Debt	795,037	535,167	801,734	85,000	
	Total Expenditures	883,685	603,543	855,583	158,954	
	225 Ending Balance	**65,250**	**147,275**	**84,149**	**110,695**	

* Beginning 2025 Fund Balances are Actual 2024 Ending Balances

City of Waterville
FY 2025 Appropriations

Account #	Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
	240 Permissive Tax Fund					
	Beginning Balance	195,838	196,822	198,867	215,531	*
	Balance Adjustment			-11,016		
	Revenues					
240 . 000 . 41300	Permissive Tax-Local Code B	31,274	31,510	32,500	32,500	
240 . 000 . 43210	Permissive Tax-Cty Code D/F	15,637	15,755	16,250	16,250	
240 . 000 . 43300	Permissive Tax-Local Code J	31,274	31,510	32,500	32,500	
240 . 000 . 46010	Investment Earnings	20	76	136	140	
240 . 000 . 48020	Misc. Rev-Refunds/Reimb	0	0	0	0	
	Total Revenues	78,205	78,851	81,386	81,390	
	Expenditures					
240 . 303 . 53320	Engineering	0	0	24,999	18,000	
240 . 303 . 53990	Other Contract Serv	7,616	6,000	20,045	45,000	Crack/Joint Sealing; Striping, Brine
240 . 303 . 54100	Minor Tools and Sup	6,411	11,955	8,662	10,000	
240 . 303 . 54300	Road Salt	63,194	58,851	0	0	No salt need in 2024
240 . 601 . 53990	Other Contract Serv(Do not use)	0	0	0	0	
	Total Expenditures	77,221	76,806	53,706	73,000	
	240 Ending Balance	**196,822**	**198,867**	**215,531**	**223,921**	
	250 Police Pension Fund					
	Beginning Balance	15,023	10,000	10,000	12,486	*
	Revenues					
250 . 000 . 41100	Real Estate Taxes	56,551	56,508	57,105	57,100	
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	6,581	6,694	6,831	6,830	
	Total Revenues	63,132	63,202	63,936	63,930	
	Expenditures					
250 . 201 . 53410	Auditor/Treas Fees	688	688	697	700	
250 . 201 . 53415	A/T Land Reutilization Fee	1,103	436	712	715	
250 . 201 . 53450	Delinquent Advert Fees	3	331	4	300	
250 . 201 . 53460	RB/HS Administrative Fee	19	40	37	50	
250 . 201 . 56100	Retirement Oper Exp	66,342	61,707	60,000	64,000	
250 . 201 . 56200	Reimbursement Gen F					
	Total Expenditures	68,155	63,202	61,450	65,765	
	250 Ending Balance	**10,000**	**10,000**	**12,486**	**10,651**	
	260 Education/Enforcement Fund					
	Beginning Balance	24,074	28,296	31,636	46,138	*
	Revenues					
260 . 000 . 45300	Other Court Distributions	75	0	0	1,000	
260 . 000 . 48090	CPT-State Attorney General	4,147	3,340	14,502	3,500	
	Total Revenues	4,222	3,340	14,502	4,500	
	Expenditures					
260 . 201 . 53110	Conferences/Training	0	0	0	5,000	
260 . 201 . 54100	Other Expenses	0	0	0	0	
	Total Expenditures	0	0	0	5,000	
	260 Ending Balance	**28,296**	**31,636**	**46,138**	**45,638**	

* Beginning 2025 Fund Balances are Actual 2024 Ending Balances

City of Waterville
FY 2025 Appropriations

Account #	Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
	265 Fire Levy Fund					
	Beginning Balance	216,754	154,355	91,235	483,986	
	Balance Adjustment					
	Revenues					
265 . 000 . 41100	Real Estate Taxes	591,122	586,525	592,425	592,500	
265 . 000 . 43160	Property Tax Reimbursement	8,061	7,345	7,699	7,000	
265 . 000 . 43165	RB/HS Administrative Fees	0	0	0	0	
265 . 000 . 48020	Misc. Revenue Refunds/Reimb	103	0	187	100	
265 . 000 . 48090	Misc. Revenue-Other	0	0	163,114	402,323	Co EMS Agreement
265 . 000 . 49100	Trans-In From General Fd	375,000	590,000	945,000	300,000	
	Total Revenues	974,286	1,183,870	1,708,425	1,301,923	
	Expenditures					
265 . 203 . 51110	Full Time Salaries	475,779	617,774	696,714	795,618	
265 . 203 . 51120	Part Time Salaries-SS	185,476	204,175	154,463	247,470	
265 . 203 . 51125	Part Time Salaries-PERS	58	0	0	1,030	
265 . 203 . 51130	Overtime	35,628	39,366	26,510	47,250	
265 . 203 . 51140	Volunteer Compensation-SS	31,659	22,890	0	2,500	
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	118,379	154,580	164,846	195,086	
265 . 203 . 51515	457 Employer Match	7,427	7,237	3,602	4,406	
265 . 203 . 51710	Health Insurance	117,485	157,528	214,403	205,238	
265 . 203 . 51720	Life Insurance	0	0	0	1,418	PT Staff
265 . 203 . 51750	Workers' Comp	11,407	15,651	18,505	23,902	
265 . 203 . 51751	Workers' Comp-Vol FFs	422	0	0	55	
265 . 203 . 51760	Unemployment Comp	0	0	0	0	
265 . 203 . 51770	Medicare	10,667	12,966	12,781	15,910	
265 . 203 . 51780	Social Security	24,365	525	9,965	15,498	
	Subtotal - Personnel	1,018,752	1,232,692	1,301,789	1,555,381	
265 . 203 . 53410	Auditor/Treasurers Fees	6,526	6,471	6,544	6,544	
265 . 203 . 53415	A/T Land Reutilization Fees	11,351	7,729	7,257	7,258	
265 . 203 . 53450	Delinquent Advert Fees	31	55	42	50	
265 . 203 . 53460	RB/HS Administrative Fees	25	43	42	50	
265 . 203 . 53990	Other Contract Serv	0	0	0	0	
	Subtotal - Operating	17,933	14,298	13,885	13,902	
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	1,036,685	1,246,990	1,315,674	1,569,283	
	265 Ending Balance	154,355	91,235	483,986	216,626	

* Beginning 2025 Fund Balances are Actual Estimated 2024 Ending Balances

Account #			Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
			275 Employee Retirement Benefits Fund					
			Beginning Balance	52,256	67,949	65,714	57,214	*
			Revenues					
275	000	49999	Trans-In Retire Severance	20,000	10,000	33,500	0	
			Total Revenues	20,000	10,000	33,500	0	
			Expenditures					
275	601	59200	Emp Ret Ben Reserve					
275	700	51160	Accum Sick Leave	1,288	3,156	15,616	2,000	
275	700	51170	Accum Vacation Leave	2,784	7,381	24,113	4,000	
275	700	51180	Accum Comp Time	235	1,698	2,271	2,000	
			Total Expenditures	4,307	12,235	42,000	8,000	
			275 Ending Balance	**67,949**	**65,714**	**57,214**	**49,214**	
			290 Crime Prevention Fund					
			Beginning Balance	767	1,827	2,007	2,556	*
			Revenues					
290	000	43540	Federal Grants	0	0	0	0	
290	000	44160	Registrations-Safety City	2,460	1,680	2,040	2,040	
290	000	48070	Donations & Gen Fd Tr In	1,000	0	0	0	
			Total Revenues	3,460	1,680	2,040	2,040	
			Expenditures					
290	201	53990	Other Contract Serv	0	0	0	0	
290	201	53995	Safety City Expense	2,400	1,500	1,491	2,000	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	2,400	1,500	1,491	2,000	
			290 Ending Balance	**1,827**	**2,007**	**2,556**	**2,596**	
			300 Law Enforcement Trust Fund					
			Beginning Balance	8,392	8,542	9,207	9,207	*
			Revenues					
300	000	45300	Forfeitures/Local Maumee	150	0	0	500	
300	000	45350	Forfeitures/Eq Shr-US Marsh	0	0	0	0	
300	000	48090	Misc Revenue-Other	0	665	0	0	
			Total Revenues	150	665	0	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	**8,542**	**9,207**	**9,207**	**9,707**	
			325 5 Yr Operating Budget Capital Fund					
			Beginning Balance	2,293,051	1,448,162	1,494,379	821,439	*
			Balance Adjustment			-1,111,645	0	
			Revenues					
325	000	41500	Municipal Income Tax	1,158,099	1,285,412	1,324,200	1,313,497	2024 Actual + 1% (25%)
325	000	41550	Muni Inc Tax - Utilities	1,365	12,844	60	1,500	
325	000	41560	Muni Inc Tax - Oh Net Profit	21,328	20,669	31,929	32,000	2024 Actual + 0% (25%)
325	000	43410	Lucas Cty SWMD Grant	0	0	0	0	
325	000	43420	OPWC Grant	0	214,671	0	153,240	
325	000	43425	OPWC Loan	0	0	0	0	
325	000	43440	State Grants	0	0	682,382	544,558	
325	000	43520	Misc Fed Grant	0	0	0	0	
325	000	43525	Dwntn Revitalization Grant	0	0	0	0	

* Beginning 2025 Fund Balances are Actual 2024 Ending Balances

Account #			Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
325	000	46010	Investment Earnings	9,380	27,262	56,404	51,000	
325	000	46015	Bond/Note Sale Premiums	0	0	0	0	
325	000	47030	Special Assess-Sidewalks	221	0	0	0	
325	000	47060	Special Assess Dt Improv	728	0	0	0	
325	000	48000	Subdiv Tree Fees	10,800	9,900	9,000	9,000	
325	000	48025	RITA Retainer Refund	13,463	17,554	24,445	25,446	
325	000	48090	Misc Revenue	85,635	142,269	147,468	116,300	Auction Revenue & TARTA Grant
325	000	49000	Reimburse of Advance	0	0	0	0	
325	000	49015	Proceeds From Bond Sale	0	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	0	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	160,000	425,000	400,000	665,000	
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	1,461,019	2,155,581	2,675,888	2,911,541	
			Total Note Revenue	0	0	0	0	
			Expenditures					
			101 - Council					
325	101	57420	Cap Equip - Council	0	0	1,507	15,000	
			103 - Administration					
325	103	57510	Cap Furn/Fix-Admini	712	0	6,936	0	
			105 - Finance					
325	105	53310	Underwrite/Legal Fee Bonds/Notes	3,726	0	0	0	Operating/Bond Fees
325	105	53415	A/T Land Reutilization Fee	82	0	0	0	Operating
325	105	57510	Cap Furn/Fix-Finance	0	0	0	0	
			Subtotal - 105 - Finance	3,808	0	0	0	
			107 - Income Tax					
325	107	53460	RITA Expense	34,228	37,994	39,015	41,000	2024 Income Tax @ 3%
325	107	53470	Income Tx-Net Prof Adm Fee	12	0	0	0	
325	107	56200	Income Tax Refund	25,231	24,707	23,707	25,000	
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	59,471	62,701	62,722	66,250	Operating
			201 - Police Department					
325	201	57420	Cap Equip-Police Dept	128,282	202,002	255,078	271,174	Car, Cameras, Speed Signs, MDTs, Furnances Upgrades

* Beginning 2025 Fund Balances are Actual 2024 Ending Balances

Account #					Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
					203 - Fire Department					
325	.	203	.	57420	Cap Equip-Fire/EMS	416,652	101,672	251,886	207,098	SCBA,MDTs,EMS Equip, Updates
325	.	203	.	57510	Cap Furn/Fix-Fire/EMS	0	0	0	0	
					Subtotal - Capital	416,652	101,672	251,886	207,098	
325	.	203	.	58110	Principal Pay-Ladder Truck	0	0	0	0	
325	.	203	.	58510	Interest Pay-Ladder Truck	0	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	
325	.	813	.	58510	Int Pay-Rescue Squad	0	0	0	0	
325	.	826	.	58110	Principal Pay-Fire Engine	0	0	0	0	
325	.	826	.	58510	Int Pay-Fire Engine	0	0	0	0	
					Subtotal - Debt	0	0	0	0	
					Subtotal - 203 - Fire Department	416,652	101,672	251,886	207,098	
					301 - Buildings & Grounds					
325	.	301	.	57220	Cap Improv-B&G	5,581	260	97,390	71,500	Roofing, Furnance MB & Chamber Bldg
325	.	301	.	57420	Cap Equip-Bldg/Grds	7,434	10,278	90,000	73,000	St Sweeper/Lift
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	13,015	10,538	187,390	144,500	
					303 - SCMR					
325	.	303	.	57220	Cap Bldg/Grds-SCMR	0	0	3,546	0	
325	.	303	.	57330	Cap St Resurface	1,142,235	1,053,511	777,541	615,000	Paving 515k;
325	.	303	.	57420	Cap Equip-SCMR			90,000	22,560	St Sweeper
					Subtotal - Capital	1,142,235	1,053,511	871,087	637,560	
325	.	303	.	58150	Prin-OPWC-SCMR	12,312	12,312	12,312	12,313	OPWC Debt: Canal Rd CT26A 3,949; Wilk/Edger CT24J 12,313
325	.	808	.	58110	Prin-FTBP Streets	0	0	0	0	BAN
325	.	808	.	58510	Int Pay - FTBP Streets	0	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	12,312	12,312	12,312	12,313	
					Subtotal - 303 - SCMR	1,154,547	1,065,823	883,399	649,873	
					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	43,404	80,424	93,720	60,000	Zoning Update; Ball Field Maint
325	.	501	.	57220	Bldg/Grds-Comm Dev	3,281	11,670	11,833	13,000	Banners/ Holiday Decorations
325	.	501	.	57300	Downtown Revitalization	0	0	0	0	

* Beginning 2025 Fund Balances are Actual 2024 Ending Balances

Account #					Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
325	.	501	.	57320	Cap Imp-Comm Devel	18,363	33,500	24,975	15,000	Sidewalks Repair
					Subtotal - Capital	65,048	125,594	130,528	88,000	
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	65,048	125,594	130,528	88,000	
					502 - Public Trees					
325	.	502	.	53920	Tree Maintenance	0	29,500	38,573	30,000	Operating
325	.	502	.	53921	Tree Removals	2,200	28,149	29,720	20,000	Operating
325	.	502	.	53922	Tree Planting	9,316	80,292	153	7,000	Operating
325	.	502	.	53923	Subdiv Street Trees	11,492	7,807	2,487	7,000	
					Subtotal - 502 - Public Trees	23,008	145,748	70,933	64,000	
					503 - Street Lighting					
325	.	503	.	53840	Equip Maint/Improvments	0	1,700	1,000	1,000	
325	.	503	.	53990	Other Contracted Services	213	3,800	3,000	2,000	Operating
325	.	503	.	54100	Minor Tools and Sup	0	0	0	0	
325	.	503	.	57320	Cap Imp-St Lights D	64,025	9,018	0	0	
					Subtotal - 503 - Street Lighting	64,238	14,518	4,000	3,000	Operating
					505 - Solid Waste					
325	.	505	.	57220	Cap B/G-Solid Waste	0	0	3,000	20,000	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	3,000	20,000	
					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	4,548	8,988	6,474	40,000	Computer components, printers, software upgrades
					804 - Non-Departmental Debt Service					
325	.	821	.	58110	Prin Pay -2021 Bond/Fire Trucks	160,000	165,000	165,000	165,000	
325	.	821	.	58510	Int Pay -2021 Bond/Fire Trucks	21,302	15,480	13,830	12,180	
325	.	820	.	58110	Prin Pay - 2012 Bonds	175,000	180,000	185,000	180,000	
325	.	820	.	58510	Int Pay - 2012 Bonds	16,277	11,300	9,500	7,650	
					Subtotal - 601 - Non-Departmental Debt Service	372,579	371,780	373,330	364,830	

* Beginning 2025 Fund Balances are Actual 2024 Ending Balances

Account #	Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
	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	
	Total Expenditures	2,305,908	2,109,364	2,237,183	1,933,725	
	325 Ending Balance	**1,448,162**	**1,494,379**	**821,439**	**1,799,255**	
	330 Tax Equivalent Fund (TIF)					
	Beginning Balance	0	0	0	0	*
	Revenues					
330 . 000 . 41270	Service Payments Rev - TIF	183,831	230,572	215,168	215,168	Farnsworth Investors
330 . 000 . 46010	Investment Earnings	0	0	0	0	
	Total Revenues	183,831	230,572	215,168	215,168	
	Expenditures					
330 . 501 . 53410	T.I.F. Treas./Aud. Fees	1,806	2,255	2,882	2,882	TIF to Treas/Aud
330 . 501 . 56600	T.I.F. Service Pymt-Cap Proj	182,025	228,317	212,286	212,286	TIF to Developer
	Total Expenditures	183,831	230,572	215,168	215,168	
	330 Ending Balance	**0**	**0**	**0**	**0**	
	610 Water Fund					
	Beginning Balance	1,211,586	1,244,829	1,364,566	1,409,432	*
	Balance Adjustment			-114,159		
	Revenues					
610 . 000 . 44510	Consumption Charge	1,300,584	1,453,024	1,434,717	1,435,000	
610 . 000 . 44520	Consumpt Charge-Penalty	11,673	13,601	10,757	12,500	
610 . 000 . 44530	Lucas County Revenue	0	0	0	0	
610 . 000 . 44540	Bulk Water Sales	71	0	0	0	
610 . 000 . 44550	Tap-In Fees Water	26,160	26,415	25,070	30,000	
610 . 000 . 44560	Service Charges	2,160	1,692	960	1,600	
610 . 000 . 46010	Investment Earnings	10,000	32,224	70,362	65,000	
610 . 000 . 47040	Spec Assess Wat Collect	0	0	0	0	
610 . 000 . 48020	Misc Rev Refunds/Reimb	23	0	35	1,000	
610 . 000 . 48090	Misc. Revenue-Other	6,000	7,200	8,401	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	1,356,671	1,534,156	1,550,302	1,552,300	
	Expenditures					
610 . 305 . 51110	Full-Time Salaries	161,710	170,319	171,327	200,013	
610 . 305 . 51120	Part-Time Salaries	6,372	6,335	8,498	11,022	25% of Seasonal Labor (2)
610 . 305 . 51130	Overtime	9,645	15,535	8,601	10,000	
610 . 305 . 51145	Water Break Overtime	0	0	0	0	
610 . 305 . 51160	Accum Sick Leave	0	0	0	0	
610 . 305 . 51510	Retirement	24,266	26,786	26,265	31,155	
610 . 305 . 51515	457 Employer Match	1,078	1,348	1,530	1,501	
610 . 305 . 51710	Health Insurance	39,224	50,091	46,330	51,669	
610 . 305 . 51720	Life Insurance	42	8	8	13	
610 . 305 . 51750	Worker's Compensation	2,629	4,431	3,915	4,841	
610 . 305 . 51760	Unemployment Compensat	0	0	0	0	
610 . 305 . 51770	Medicare Contribution	2,593	2,925	2,794	3,227	
610 . 305 . 51780	Social Security	0	0	0	0	
	Subtotal - Personnel	247,559	277,778	269,268	313,442	
610 . 305 . 51910	Uniforms	1,198	2,016	2,212	2,300	
610 . 305 . 53110	Conferences/Training	0	3,822	3,245	3,200	
610 . 305 . 53170	Recruitment/Testing	618	25	1,000	1,500	
610 . 305 . 53200	Insurance	3,830	3,973	4,212	4,465	

* Beginning 2025 Fund Balances are Actual 2024 Ending Balances

Account #			Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
610	305	53320	Engineering Fees	0	0	3,500	3,500	
610	305	53430	State Examiner Expe	2,700	3,240	2,599	2,700	
610	305	53580	BG Bulk Water Chgs	982,706	1,016,999	1,003,715	1,150,000	
610	305	53610	Postage	7,061	7,770	10,618	9,000	
610	305	53630	Phone Charges	1,937	2,075	2,103	2,200	
610	305	53650	Communications Equip	0	281	12	300	
610	305	53840	Equipment Maintenance	1,801	2,493	5,695	5,700	
610	305	53860	Maint/Repair Vehicles	3,321	2,570	3,719	3,500	
610	305	53910	Rentals	582	795	816	750	
610	305	53930	Legal Advertising	380	0	0	1,000	
610	305	53950	Subscriptions/Dues	151	62	95	400	
610	305	53990	Other Contract Services	38,624	51,293	38,349	48,000	
610	305	54100	Minor Tools and Supplies	13,445	22,201	22,404	23,000	
610	305	54150	Water-Computers	0	0	0	600	
610	305	54400	Vehicle Gas/Oil	6,361	4,268	4,115	4,200	
610	305	54500	Office Supplies	541	411	821	500	
610	305	54600	Printing and Binding	60	146	178	200	
610	305	55100	Natural Gas	2,151	1,947	1,896	2,200	
610	305	55200	Electricity	8,402	10,239	10,705	10,800	
610	305	56100	Other Operating Exp	0	0	0	0	
610	305	56200	Refunds/Reimbursements	0	15	0	500	
			Subtotal - Operating	1,075,869	1,136,641	1,122,009	1,280,515	
610	900	59640	Adv/Trans Oper to Cap	0	0	0	0	
			Total Expenditures	1,323,428	1,414,419	1,391,277	1,593,957	
			610 Ending Balance	**1,244,829**	**1,364,566**	**1,409,432**	**1,367,775**	
			620 Water Deposit Fund					
			Beginning Balance	76,800	78,294	76,110	80,559	*
			Revenues					
620	000	49910	Water Deposits-New Serv	1,350	450	1,700	1,500	
620	000	49915	Water Utility Overpayments	2,030	618	7,036	2,500	
			Total Revenues	3,380	1,068	8,736	4,000	
			Expenditures					
620	900	59991	Water Deposit-Refund Cks	1,886	3,252	4,287	4,000	
620	900	59992	Water Dep-Credit to Water Bill	0	0	0	0	
			Total Expenditures	1,886	3,252	4,287	4,000	
			620 Ending Balance	**78,294**	**76,110**	**80,559**	**80,559**	
			640 Water Debt Fund					
			Beginning Balance	429,740	551,794	580,613	506,929	*
			Balance Adjustment			-71,401		
			Revenues					
640	000	43420	OPWC Grant	0	32,190	0	102,160	
640	000	43425	OPWC Loan	0	32,932	235,029	0	
640	000	44510	Capital Charge	447,365	453,567	460,770	460,000	
640	000	44520	Capital Charge-Penalty	3,318	3,550	3,317	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	0	0	0	0	
640	000	48090	Misc. Revenue Other	477	0	0	500	
640	000	49000	Adv from 5 Yr Cap Fund	0	0	0	0	
640	000	49020	Proceeds Note/Bond Sale	0	0	0	0	
640	000	49023	Note-2006 WL Rpl-Wilkshire	0	0	0	0	
640	000	49026	Note-08Water Tower Restore	0	0	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	0	0	0	0	
640	000	49030	Note-14 Mich Ave WL (Was Master M	0	0	0	0	

* Beginning 2025 Fund Balances are Actual 2024 Ending Balances

Account #					Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
640	.	000	.	49031	Bond-BG WL(Was Choct/Wilk)	0	0	0	0	
640	.	000	.	49032	Note-16 BG WL	0	0	0	0	
640	.	000	.	49033	Note-18 CIP (Dutch Rd WL)	0	0	0	0	
640	.	000	.	49034	Note-19 Mich Ave WL Phase 2	0	0	0	0	
640	.	000	.	49035	Note-19 Canopy Wat Meter Syst	0	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	451,160	522,239	699,116	567,160	
					Expenditures					
640	.	305	.	53310	Underwrite/Legal Fee Bonds/Notes	6,406	0	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	463	446	1,266	10,000	
640	.	305	.	57320	Capital Improvement	0	172,218	348,379	28,000	Repairs; Hydrants
640	.	305	.	57420	Capital Equipment	28,784	30,151	56,906	15,000	Water Meters
640	.	305	.	57510	Cap Furniture/Fixtures	0	0	0	0	
					Subtotal - Capital	35,653	202,815	406,551	53,000	
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	22,444	22,444	29,143	37,400	Sycam Wat Tower Restore-6,368(CL27K); Conrad Tower Restore-6,273(CT42N); Mich Ave Repl Ph 1-7,155(CL22S); Mich Ave Repl Ph2-2651 (CL34V)
640	.	807	.	58130	Luc Co OWDA/OPWC Loan-N Riv	13,485	13,485	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	0	0	0	0	
640	.	811	.	58510	Note Int Pay-08 Wat Tower Res Syca	0	0	0	0	
640	.	813	.	58110	Notes/2021 Bond Roll Ov Princ	62,000	66,800	66,700	66,700	
640	.	813	.	58510	Note/2021 Bond Roll Ov Int Pay	26,939	20,979	20,310	19,644	
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	5,088	4,837	4,588	4,338	
640	.	822	.	58110	Note Prin Pay-Ind Pk Tank Res	0	0	0	0	
640	.	822	.	58510	Note Int Pay-Ind Pk Tank Res	0	0	0	0	
640	.	823	.	58110	Note Prin Pay-14 Mich Ave WL (Was Mast	0	0	0	0	
640	.	823	.	58510	Note Int Pay-14 Mich Ave WL (Was Maste	0	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	28,497	27,060	25,622	24,185	
640	.	830	.	58110	Note Prin Pay-16 BG WL	0	0	0	0	
640	.	830	.	58510	Note Int Pay-16 BG WL	0	0	0	0	
640	.	831	.	58110	Note Prin Pay-18 CIP (Dutch WL)	0	0	0	0	
640	.	831	.	58510	Note Int Pay-18 CIP (Dutch WL)	0	0	0	0	
640	.	832	.	58110	Note Prin Pay-19 Mich WL Phase 2	0	0	0	0	
640	.	832	.	58510	Note Int Pay-19 Mich WL Phase 2	0	0	0	0	
640	.	833	.	58110	Note Prin Pay-19 Canopy WM Syst	0	0	0	0	
640	.	833	.	58510	Note Int Pay-19 Canopy WM Syst	0	0	0	0	
					Subtotal - Debt Service	293,453	290,605	294,848	300,757	

* Beginning 2025 Fund Balances are Actual 2024 Ending Balances

Account #	Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
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	329,106	493,420	701,399	353,757	
	640 Ending Balance	**551,794**	**580,613**	**506,929**	**720,332**	
	650 Sanitary Sewer Fund					
	Beginning Balance	358,001	313,857	213,576	176,697	*
	Balance Adjustment			-27,590		
	Revenues					
650 . 000 . 46010	Interest	3,731	12,102	19,959	15,000	
650 . 000 . 44710	Consumption Charge	508,675	569,048	640,703	642,000	
650 . 000 . 44720	Consumption Charge-Penalty	3,627	3,929	5,326	5,780	
650 . 000 . 44750	Tap-in Fees Sanitary	27,635	14,040	12,420	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	5,024	0	9,271	1,000	
	Total Revenues	548,692	599,119	687,679	683,780	
	Expenditures					
650 . 309 . 51110	Full-Time Salaries	179,371	153,045	138,061	125,386	
650 . 309 . 51120	Part-Time Salaries	0	0	0	0	
650 . 309 . 51130	Overtime	654	364	1,178	1,225	
650 . 309 . 51160	Accum Sick Leave	0	0	0	0	
650 . 309 . 51510	Retirement	24,588	21,593	19,379	18,044	
650 . 309 . 51515	457 Employer Match	1,068	1,812	2,124	1,501	
650 . 309 . 51710	Health Insurance	52,349	80,213	52,974	22,427	
650 . 309 . 51720	Life Insurance	42	8	8	13	
650 . 309 . 51750	Worker's Compensation	2,805	5,160	3,001	2,790	
650 . 309 . 51770	Medicare Contribution	2,626	2,308	2,089	1,623	
	Subtotal - Personnel	263,503	264,503	218,814	173,010	
650 . 309 . 51910	Uniforms	1,201	1,873	1,624	2,000	
650 . 309 . 53110	Conferences/Training	902	4,080	1,402	2,000	
650 . 309 . 53170	Recruitment/Testing	518	76	0	1,000	
650 . 309 . 53200	Insurance	5,471	5,657	6,166	4,823	
650 . 309 . 53320	Engineering	1,164	0	1,500	1,500	
650 . 309 . 53430	State Examiner Expe	2,100	2,520	2,022	2,500	
650 . 309 . 53570	L/C W/W Treatment	211,346	296,531	322,857	326,000	
650 . 309 . 53575	L/C W/W Surcharge	0	0	0	0	
650 . 309 . 53610	Postage	7,061	7,770	8,598	8,000	
650 . 309 . 53630	Phone Charges	2,008	2,146	2,193	2,300	
650 . 309 . 53650	Communications Equipment	0	94	2,000	2,000	
650 . 309 . 53840	Equipment Maintenance	1,676	2,709	5,306	6,000	
650 . 309 . 53850	Storm Sewer Expenses	9,409	12,413	8,849	12,300	
650 . 309 . 53860	Maint/Repair Vehicles	14,628	4,164	1,675	4,000	
650 . 309 . 53870	Lift Station Maintenance	6,522	16,793	2,009	10,000	Spare parts for lift stations
650 . 309 . 53910	Rentals	1,400	1,033	1,021	1,300	
650 . 309 . 53930	Legal Advertising	641	0	0	1,000	
650 . 309 . 53950	Subscriptions/Dues	321	2,123	1,735	2,000	SWC Memb-1,292
650 . 309 . 53990	Other Contract Services	24,262	36,645	63,832	38,000	
650 . 309 . 54100	Minor Tools and Supplies	7,030	12,126	14,305	12,000	
650 . 309 . 54150	Sewer-Computers	0	0	0	1,100	
650 . 309 . 54400	Vehicle Gas/Oil	6,164	1,558	2,795	2,800	
650 . 309 . 54500	Office Supplies	510	299	473	400	
650 . 309 . 54600	Printing and Binding	60	154	85	200	
650 . 309 . 55100	Natural Gas	2,373	2,117	1,948	2,500	
650 . 309 . 55200	Electricity	22,026	22,016	25,275	27,000	
650 . 309 . 56100	Other Operating Expenses	0	0	0	0	

* Beginning 2025 Fund Balances are Actual 2024 Ending Balances

Account #					Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
650	.	309	.	56200	Refunds/Reimbursements	540	0	484	500	
					Subtotal - Operating	329,333	434,897	478,154	473,223	
650	.	900	.	59680	Trans Oper to Cap	0	0	0	0	
					Total Expenditures	592,836	699,400	696,968	646,233	
					650 Ending Balance	**313,857**	**213,576**	**176,697**	**214,244**	
					660 Storm Sewer Fund					
					Beginning Balance	31,238	44,738	58,238	36,515	*
					Revenues					
660	.	000	.	44730	Capital Charge-Lucas Cty	0	0	0	0	
660	.	000	.	44760	Tap-In Fees Storm	13,500	13,500	12,420	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	13,500	13,500	12,420	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	5,300	Lucas Co Fees
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	5,300	
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	34,143	0	
					Subtotal - Capital	0	0	34,143	0	
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	34,143	5,300	
					660 Ending Balance	**44,738**	**58,238**	**36,515**	**48,215**	
					680 Sewer Debt Fund					
					Beginning Balance	331,077	390,829	474,395	284,047	*
					Balance Adjustment			-41,335		
					Revenues					
680	.	000	.	44710	Capital Charge	301,986	304,973	308,488	308,000	
680	.	000	.	44720	Capital Charge-Penalty	2,316	2,438	2,230	3,000	
680	.	000	.	44750	Special San Sewer Tap Fees	0	0	0	0	
680	.	000	.	43420	OPWC Grant	0	32,190	0	0	
680	.	000	.	43425	OPWC Loan	0	32,931	0	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	0	0	0	0	
680	.	000	.	48090	Misc. Revenue Other	32	0	0	89,000	ODOD Grant

* Beginning 2025 Fund Balances are Actual 2024 Ending Balances

City of Waterville
FY 2025 Appropriations

Account #					Description	2022 Actual	2023 Actual	2024 Actual	2025 Approp	Comments
680	.	000	.	49020	Proceeds Note Sale	0	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	0	0	0	0	
680	.	000	.	49036	Note-23 Combo Truck					
680	.	000	.	49650	Trans Sewer Op - Sew Cap					
					Total Revenues	304,334	372,532	310,718	400,000	
					Expenditures					
680	.	309	.	53310	Underwrite/Legal Fee Bnds/Notes	669	0	0	0	Bond Fees
680	.	309	.	56200	Refunds-Capital Charge	0	0	0	0	
680	.	309	.	57310	Cap Engineering	463	446	3,625	8,000	
680	.	309	.	57320	Capital Improvement	0	594	108,800	5,000	
680	.	309	.	57420	Cap Machine/Equipment	20,601	19,299	75,359	5,000	Radio Water Meters Units
					Subtotal - Capital	21,733	20,339	187,784	18,000	
680	.	800	.	58130	Prin - Cap Lease	0	0	0	0	
680	.	800	.	58150	OPWC Loan Principal Pay	17,252	17,320	18,212	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	398	331	262	300	Dutch Rd PS CT39H
680	.	801	.	58130	Cty Orig 1977 - Prin OWDA	6,276	5,179	7,417	8,250	
680	.	801	.	58530	Cty Orig 1977 - Int OWDA	3,097	2,833	3,200	2,200	
680	.	802	.	58130	Cty Expan 1995-Prin OWDA	250	360	372	400	
680	.	802	.	58530	Cty Expan 1995 - Int OWDA	0	0	0	0	
680	.	803	.	58130	Prin-2005 WWTP/OWDA/OPWC	102,373	106,037	109,844	116,000	
680	.	803	.	58530	Int-2005 WWTP/OWDA	32,410	28,746	24,939	19,000	
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	2,405	2,472	2,540	2,647	OWDA Ln# 5461 - P
680	.	815	.	58510	Int-ARRA(WPCLF) Loan	649	583	513	408	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	4,453	4,265	4,078	3,890	
680	.	827	.	58110	Perry Encasement Pipe Purchase	0	0	0	0	
680	.	833	.	58110	Note Prin Pay-19 Canopy WM Syst	0	0	0	0	
680	.	833	.	58510	Note Int Pay-19 Canopy WM Syst	0	0	0	0	
680	.	834	.	58130	Prin-2018 WWTP/OWDA/OPWC	10,253	10,279	10,549	12,000	Luc Co WWTP & Trunk Line
680	.	834	.	58530	Int-2018 WWTP/OWDA	3,046	5,737	5,467	5,100	
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	15,335	45,265	46,065	49,000	OWDA 7799; OPWC Lucas Co
680	.	836	.	58510	Int-WRRF ADC Proj-OWDA	5,355	20,009	19,209	19,900	
680	.	838	.	58110	2021 Bond/Note Prin Canopy WM	3,000	3,200	3,300	3,300	
680	.	838	.	58510	2021 Bond/Note Int Canopy WM	1,297	1,011	980	947	
680	.	840	.	58110	Prin-Co MH2-4 Rehab:OWDA/OPWC	0	0	0	12,920	
680	.	840	.	58510	Int-Co MH2-4 Rehab:OWDA/OPWC(2023	0	0	0	435	
					Subtotal - Debt Service	222,849	268,627	271,947	289,697	
					Total Expenditures	244,582	288,966	459,731	307,697	
					680 Ending Balance	390,829	474,395	284,047	376,350	
					All Funds Beginning Balance	9,859,092	10,052,613	10,955,966	10,375,191	
					All Funds Balance Adjustment	0	0	-1,589,028	0	
					All Funds Revenues	12,142,430	13,973,092	15,709,836	14,746,569	
					All Funds Expenditures	11,948,909	13,069,739	14,701,733	13,054,791	
					All Funds Ending Balance	10,052,613	10,955,966	10,375,041	12,066,969	

* Beginning 2025 Fund Balances are Actual 2024 Ending Balances

City of Waterville
General Fund Staffing History

As of Dec 31 --> DEPT/POSITION	2025 FTE	2024 FTE	2023 FTE	2022 FTE	2021 FTE	2020 FTE	2019 FTE	2018 FTE	2017 FTE	2016 FTE
101 - COUNCIL										
Mayor	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Council (6)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasurer	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Clerk of Council	-	-	-	-	-	-	-	-	-	-
Deputy Clerk	-	-	-	-	-	-	-	-	-	-
Subtotals	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
103 - ADMINISTRATION										
Muni Administrator	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Admin Assistant	-	-	-	-	-	-	-	-	-	-
Utility Billing Clerk	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Clerk	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Part-Time					0.03	0.03	0.03	-	-	-
Admin Intern (Co-op)	-	-	-	-	-	-	-	-	-	-
Subtotals	1.00	1.00	1.00	1.00	1.03	1.03	1.03	1.00	1.00	1.00
104 - ZONING										
Zoning Inspector (Pt Time)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Subtotals	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
105 - FINANCE										
Dir of Fin & Admin	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Ass't Finance Officer	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Clerk	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Subtotals	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65
107 - INCOME TAX										
Commissioner				-	-	-	-	-	-	-
Clerk	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Subtotals	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
109 - LAW DEPARTMENT										
Law Director							-	-	-	-
Subtotals							-	-	-	-
201 - POLICE DEPT										
Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant	2.00	2.00	2.00	1.00	-	-	-	1.00	1.00	1.00
Detective	-	-	-	-	-	-	-	-	-	-
Sergeants	1.00	1.00	1.00	3.00	3.00	3.00	4.00	3.00	3.00	3.00
Police Officers	9.00	9.00	9.00	7.00	7.00	7.00	6.00	6.00	6.00	6.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
School Crossing Guards	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Subtotals	14.25	14.25	14.25	13.25	12.25	12.25	12.25	12.25	12.25	12.25
203 - FIRE DEPT										
Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Firefighter/Paramedic	5.00	5.00	2.00	1.00	1.00	1.00	1.00	1.00	-	-
Firefighter/EMT	4.00	4.00	4.00	5.00	4.00					
Executive Secretary	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Clerk	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Subtotals	11.65	11.65	8.65	8.65	7.65	3.65	3.65	3.65	2.65	2.65
301 - BUILDINGS & GROUNDS										
Public Works Dir	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Ass't PW Dir/B&G Supt	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Bldgs & Grounds Supt	-	-	-	-	-	-	-	-	-	-
Executive Secretary	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125
Public Works Technician	2.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.25	0.25
Bldgs & Grounds Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Technician	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Seasonal (1/2)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Seasonal (1/2)	0.50	0.50	0.50	0.50						
Subtotals	4.775	4.275	4.275	4.275	3.775	3.775	3.775	3.775	3.525	3.525
603 - COMPUTER SERVICES										
Ass't Finance Officer	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Subtotals	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
GENERAL FUND TOTALS	35.675	35.175	32.175	31.175	28.705	24.705	24.705	24.675	23.425	23.425

As of Dec 31 --> DEPT/POSITION	2015 FTE	2014 FTE	2013 FTE	2012 FTE	2010 FTE	2009 FTE	2007 FTE	2006 FTE	2005 FTE	2004 FTE	2003 FTE	2002 FTE
101 - COUNCIL												
Mayor	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Council (6)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasurer	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Clerk of Council	-	-	-	-	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Deputy Clerk	-	-	-	-	-	-	-	-	-	-	-	0.25
Subtotals	1.75	1.75	1.75	1.75	1.75	2.00	2.00	2.00	2.00	2.00	2.00	2.25
103 - ADMINISTRATION												
Muni Administrator	0.75	0.75	0.75	0.75	0.75	0.80	0.80	0.80	1.00	1.00	1.00	1.00
Admin Assistant	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00
Utility Billing Clerk	0.10	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Clerk	0.15	0.25	0.225	0.225	0.225	0.25	-	-	-	-	-	-
Part-Time	-	-	-	-	-	-	-	-	-	-	-	-
Admin Intern (Co-op)	-	-	-	-	-	-	-	-	-	0.25	0.25	0.25
Subtotals	1.00	1.50	1.48	1.48	1.48	1.55	1.30	1.30	1.50	2.75	2.75	2.75
104 - ZONING												
Zoning Inspector (Pt Time)	0.50	0.50	0.50	0.33	0.33	0.33	0.33	-	-	-	-	0.50
Subtotals	0.50	0.50	0.50	0.33	0.33	0.33	0.33	-	-	-	-	0.50
105 - FINANCE												
Dir of Fin & Admin	0.75	0.75	0.75	0.75	0.75	0.80	0.80	0.80	1.00	1.00	1.00	1.00
Ass't Finance Officer	0.70	0.70	0.75	0.75	0.75	0.80	0.80	0.80	1.00	1.00	1.00	1.00
Clerk	0.20	0.30	0.225	0.225	0.225	0.25	-	-	-	-	-	-
Subtotals	1.65	1.75	1.73	1.73	1.73	1.85	1.60	1.60	2.00	2.00	2.00	2.00
107 - INCOME TAX												
Commissioner	-	-	-	0.90	0.90	0.90	0.90	0.90	0.90	0.75	0.75	0.75
Clerk	0.05	0.10	0.25	0.25	0.25	0.25	-	-	-	-	-	-
Subtotals	0.05	0.10	0.25	1.15	1.15	1.15	0.90	0.90	0.90	0.75	0.75	0.75
109 - LAW DEPARTMENT												
Law Director	-	-	-	-	-	-	-	-	-	-	-	-
Subtotals	-	-	-	-	-	-	-	-	-	-	-	-
201 - POLICE DEPT												
Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Detective	-	-	-	-	-	-	-	-	-	-	-	1.00
Sergeants	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00
Police Officers	6.00	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00	8.00	7.00	8.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
School Crossing Guards	0.25	0.25	0.25	0.25	0.50	0.50	0.50	0.50	0.25	0.25	0.25	0.25
Subtotals	12.25	12.25	12.25	12.25	12.50	13.50	13.50	13.50	13.25	14.25	13.25	15.25
203 - FIRE DEPT												
Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	-	-	-	-	-	-	-	-	-	-	-
Firefighter/Paramedic	-	-	-	-	-	-	-	-	-	-	-	-
Firefighter/EMT												
Executive Secretary	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-
Clerk	0.15	0.10	-	-	-	-	-	-	-	-	-	-
Subtotals	2.65	1.60	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.00
301 - BUILDINGS & GROUNDS												
Public Works Dir	0.30	0.30	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Ass't PW Dir/B&G Supt	0.25	0.25	0.25	-	-	-	-	-	-	-	-	-
Bldgs & Grounds Supt	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	0.125	0.125	0.125	0.125	0.125	0.125	0.50	0.50	0.50	0.50	0.50	-
Public Works Technician	-	-	-	-	1.00	1.00	0.50	0.50	0.50	1.00	1.00	1.00
Bldgs & Grounds Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Technician	1.00	1.00	1.00	1.00	1.00	1.00	0.25	0.25	0.25	1.00	1.00	0.25
Seasonal (1/2)	0.50	0.50	0.50									
Seasonal (1/2)				-	-	-	0.10	-	-	-	-	-
Subtotals	3.175	3.175	3.13	2.38	4.38	4.38	3.60	3.50	3.50	4.75	4.75	3.50
603 - COMPUTER SERVICES												
Ass't Finance Officer	0.05	0.05	-	0.10	0.10	0.10	0.10	0.10	0.10	0.25	0.25	0.25
Subtotals	0.05	0.05	-	0.10	0.10	0.10	0.10	0.10	0.10	0.25	0.25	0.25
GENERAL FUND TOTALS	23.075	22.575	22.575	22.655	24.905	26.355	24.83	24.40	24.75	28.25	27.25	28.25

City of Waterville
Appropriations
FY 2025
SALARY and BENEFIT FACTORS

Base Year	2024
Budget Year	2025

PERS	14.00%
Police Retire	19.50%
Fire Retire	24.00%
Soc Sec	6.20%

457 Match	2.00%

NBU Base Raise	3.00%
NBU Merit Raise	2.00%
CPI+ Yr Thru 9/30	3.30%
OPERS $ Min/Mo	734.07

Pt Time Raise	3.00%
Avg Fire Vol PT Raise	3.00%

Teamstrs Base Raise	3.00%
Teamstrs Merit Raise	0.00%

OPBA Sgt Raise	0.00%
OPBA Patrol Raise	5.00%

Work Comp	2.1901%
Wk Comp-Vol Fire	2.1901%

Medicare	1.45%

# of paydays/yr	26

Longevity $/Yr	50
Longev Determ Date	1/1/2025
Mos/Yr for NBU Raises	12

	Life Insurance			
	Cost/Mo	Total/Yr		Total/Yr
Per Full Time Employee	10.44	125.28	All Vol FFs	1,418
Months @ Current Rate	12			
Months @ New Rate	0			
Increase from Curr to New	0.00%			

Teamsters Plan Medical Insurance	Payroll Code	Monthly Cost		Total Annual City Cost	Monthly Cost	
		Jan-Jul	Jan-Mar		Aug-Dec	Apr-Dec
		H & D	Dent Only		H & D	Dent Only
Single	HS	1,045.00	0	10,766	1,066.00	0
Employee Plus One	HE+1	2,013.00	0	20,737	2,053.00	0
Family	HF	2,861.00	0	29,473	2,918.00	0
Opt Out Med - Dental Only						
Employee	DS	0		0	0	0.00
Employee & Spouse	DES	0		0	0	0.00
Employee & Child(ren)		0		0	0	0.00
Family	DF	0		0	0	0.00

Months @ Current H&D Rate	6
Months @ New H&D Rate	6
Months @ Current Dent Only Rate	0
Months @ New Dent Only Rate	0
Jan-Jul Employee % (Teamsters)	15%
Aug-Dec Employee % (Teamsters)	15%
Jan-Mar Employee % (Dent Only)	15%
Apr-Dec Employee % (Dent Only)	15%
H & D Incr from Jan-Jul to Aug-Dec S	2%
H & D Incr from Jan-Jul to Aug-Dec E+1	2%
H & D Incr from Jan-Jul to Aug-Dec F	2%
Dental Incr from Jan-Mar to Apr-Dec	0%

Property Insurance	
Increase =	15.00%

Income Tax Revenue		
2024	Projected Total	5,223,179
2024	Gen Fd %	75%
2025	Increase	1%
2025	Gen Fd %	75%

City of Waterville
Budgeted Salaries & Benefits
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ANNUAL APPROPRIATIONS
100 - GENERAL FUND
OPERATING

Dept/Position	2024 Base Salary	2025 Base Raise	2025 Potential Merit Raise	2025 Longevity	2025 457 Match	2025 Total Potential Cash Comp	2025 Work Comp	2025 Retirement	2025 Med/Den Ins	2025 Life Ins	2025 Medicare	2025 TOTAL Salaries & Benefits	Start Date	1/1 2025 Yrs+Pt Yrs Service
101 - COUNCIL														
Mayor	12,361	408	-	-	-	12,768	280	1,788	-	-	185	$ 15,021		
Council (6)	54,936	1,813	-	-	-	56,749	1,243	7,945		-	823	$ 66,759		
Treasurer	9,000	-	-	-	-	9,000	197	1,260	-	-	131	$ 10,588		
Clerk of Council	1,020	-	-	-	-	1,020	22	143	-	-	15	$ 1,200		
Deputy Clerk	-	-	-	-	-	-	-	-	-	-	-	$ -		
Overtime	500	-	-	-	-	500	11	70	-	-	7	$ 588		
Subtotals	77,817	2,221	-	-	-	80,037	1,753	11,205	-	-	1,161	$ 94,156		94,156

	2024	2025
51120 Part-Time Salaries	76,972	79,537
51130 Overtime	-	500
51510 Retirement	8,213	11,205
51710 Health Insurance	17,334	-
51750 Workers' Compensation	1,817	1,753
51770 Medicare	1,116	1,161
	105,452	94,156
51130 TV-Related Overtime (245)	-	-

Dept/Position	2024 Base Salary	2025 Base Raise	2025 Potential Merit Raise	2025 Longevity	2025 457 Match	2025 Total Potential Cash Comp	2025 Work Comp	2025 Retirement	2025 Med/Den Ins	2025 Life Ins	2025 Medicare	2025 TOTAL Salaries & Benefits	Start Date	1/1 2025 Yrs+Pt Yrs Service
103 - ADMINISTRATION														
75% Muni Administrator	90,277	2,708	1,806	-	1,896	96,687	2,081	13,536	22,105	-	1,402	$ 135,811	8/10/2015	10
75% Muni Administrator	-	-	-	-	-	-	-	-	-	-	-	$ -		
Part-Time Salaries	-	-	-	-	-	-	-	-	-	-	-	$ -	N/A	
Admin Assistant	-	-	-	-	-	-	-	-	-	-	-	$ -		
10% Utility Billing Clerk	5,514	165	110	-	-	5,790	125	811	1,077	13	84	$ 7,898	8/29/2022	3
15% Clerk	6,396	192	128	-	-	6,716	145	940	1,615	-	97	$ 9,513		
Overtime	500	-	-	-		500	11	70	-	-	7	$ 588		
Subtotals	102,687	3,066	2,044	-	1,896	109,692	2,361	15,357	24,796	13	1,591	$ 153,810		153,810

	2024	2025
51110 Full Time Salaries	100,039	107,297
51120 Part-Time Salaries	-	-
51130 Overtime	116	500
51510 Retirement	13,536	15,357
51515 457 Employer Match	1,917	1,896
51710 Health Insurance	22,818	24,796
51720 Life Insurance	10	13
51750 Workers' Compensation	2,148	2,361
51770 Medicare	1,480	1,591
	142,064	153,810

City of Waterville
Budgeted Salaries & Benefits

FY 2025
ANNUAL APPROPRIATIONS
100 - GENERAL FUND
OPERATING

Dept/Position	2024 Base Salary	2025 Base Raise	2025 Potential Merit Raise	2025 Longevity	2025 457 Match	2025 Total Potential Cash Comp	2025 Work Comp	2025 Retirement	2025 Med/Den Ins	2025 Life Ins	2025 Medicare	2025 TOTAL Salaries & Benefits	Start Date	1/1 2025 Yrs+Pt Yrs Service
104 - ZONING														
Zoning Inspector (Pt Time)	16,144	-	-	-	-	16,144	354	2,260	-	-	234	$ 18,992		
Overtime	-	-	-	-	-	-	-	-	-	-	-	$ -		
Subtotals	16,144	-	-	-	-	16,144	354	2,260	-	-	234	18,992		
	2024	2025												
51120 Part-Time Salaries	-	16,144												
51130 Overtime	-	-												
51510 Retirement	-	2,260												
51750 Workers' Compensation	-	354												
51770 Medicare	-	234												
	-	18,992												
105 - FINANCE														
75% Dir of Fin & Admin	69,248	2,077	1,385	-	1,454	74,165	1,595.17	10,383	8,075	-	1,075	$ 95,293	1/7/2019	6
70% Ass't Finance Officer	43,403	1,302	868	770	911	47,255	1,016	6,616	-	88	685	$ 55,660	12/16/2003	22
20% Clerk	8,528	256	171	-	-	8,954	193	1,254	2,153	-	130	$ 12,684		
Overtime	1,600	-	-	-	-	1,600	34	224	-	-	23	$ 1,882		
Unused Vacatn Payments	-	-	-	-	-	-	-	-	-	-	-	$ -		
Subtotals	122,780	3,635	2,424	770	2,366	131,974	2,839	18,476	10,228	88	1,914	$ 165,519		165,519
	2024	2025												
51110 Full Time Salaries	102,915	128,009												
51130 Overtime	1,361	1,600												
51510 Retirement	14,229	18,476												
51515 457 Employer Match	1,970	2,366												
51710 Health Insurance	6,767	10,228												
51720 Life Insurance	48	88												
51750 Workers' Compensation	2,156	2,839												
51770 Medicare	1,726	1,914												
	131,172	165,519												
107 - INCOME TAX														
Commissioner	-	-	-	-	-	-	-	-	-	-	-	$ -	N/A	0
5% Clerk	2,132	64	43	-	-	2,239	49	313	538	-	32	$ 3,172		
Overtime	50	-	-	-	-	50	1	7	-	-	1	$ 59		
Seasonal (8wks X $8.50)	-	-	-	-	-	-	-	-	-	-	-	$ -		
Subtotals	2,182	64	43	-	-	2,289	50	320	538	-	33	$ 3,231		3,231
	2024	2025												
51110 Full Time Salaries	2,115	2,239												
51120 Part-Time Salaries	-	-												
51130 Overtime	-	50												
51510 Retirement	296	320												
51515 457 Employer Match	-	-												
51710 Health Insurance	257	538												
51720 Life Insurance	-	-												
51750 Workers' Compensation	67	50												
51770 Medicare	31	33												
	2,766	3,231												

City of Waterville

Budgeted Salaries & Benefits

FY 2025

ANNUAL APPROPRIATIONS

100 - GENERAL FUND

OPERATING

Dept/Position	2024 Base Salary	2025 Base Raise	2025 Potential Merit Raise	2025 Longevity	2025 457 Match	2025 Total Potential Cash Comp	2025 Work Comp	2025 Retirement	2025 Med/Den Ins	2025 Life Ins	2025 Medicare	2025 TOTAL Salaries & Benefits	Start Date	1/1 2025 Yrs+Pt Yrs Service
201 - POLICE DEPT														
Chief	95,098	2,853	1,902	1,550	1,997	103,400	2,248	20,163	20,737	-	1,499	$ 148,046	4/15/1994	31
Lieutenant	91,876	2,756	-	-	1,893	96,524	2,098	18,822	29,473	-	1,400	$ 148,317		
Sergeant	86,742	-	-		1,735	88,477	1,923	17,253	10,766	-	1,283	$ 119,702	5/24/1999	26
Police Officer	78,871	-	-	-	-	78,871	1,715	15,380	10,766	-	1,144	$ 107,875	5/23/2023	2
Lieutenant	91,876	2,756	-	-	1,893	96,524	2,098	18,822	20,737	-	1,400	$ 139,581		
Police Officer	73,083	-	-	-	-	73,083	1,589	14,251	10,766	-	1,060	$ 100,749	12/1/2023	2
Police Officer	61,463	-	-	-	-	61,463	1,336	11,985	10,766	-	891	$ 86,441	8/29/2022	
Police Officer	-	-	-	-	-	-	-	-		-	-	$ -	2/4/2021	4
Police Officer	78,871	-	-	-	-	78,871	1,715	15,380	10,766	-	1,144	$ 107,875	11/30/2021	
Police Officer	73,083	-	-	-	-	73,083	1,589	14,251	10,766	-	1,060	$ 100,749	1/25/2021	4
Police Officer	78,871	-	-	-	-	78,871	1,715	15,380	10,766	-	1,144	$ 107,875	10/27/2023	2
Police Officer	67,273	-	-	-	-	67,273	1,462	13,118	10,766		975	$ 93,595	8/11/2018	7
Police Officer	67,273	-	-	-	-	67,273	1,462	13,118	10,766		975	$ 93,595	11/2/2023	
Police Officer	73,083					73,083	1,589	14,251	10,766		1,060	$ 100,749	1/25/2021	4
Executive Secretary	48,318	1,450	966	-	1,015	51,749	1,125	7,245	20,737	-	750	$ 81,606	11/1/2022	3
Overtime	50,000	-	-	-	-	50,000	1,087	9,750	-	-	725	$ 61,562		
OT - K-9 Maint	-	-	-	-	-	-	-	-	-	-	-	$ -		
Acting Pay	4,600	-	-	-	-	4,600	100	897	-	-	67	$ 5,664		
Unused Vacatn Payments	-	-	-	-	-	-	-	-	-	-	-	$ -		
School Crossing Guard	5,267	158	-	-	-	5,425	118	759	-	-	79	$ 6,381		
Subtotals	1,125,646	9,973	2,868	1,550	8,532	1,148,570	24,968	220,827	199,344	-	16,654	$ 1,610,362		1,610,362
Retirement Pd from 250 Fd								-64,000				$ -64,000		
Subtotals								156,827				$ 1,546,362		

	2024	2025
51110 Full Time Salaries	1,015,493	1,080,013
51120 Part-Time Salaries	5,166	5,425
51130 Overtime	33,700	50,000
51135 OT - K-9 Maint	-	-
51155 Acting Pay	-	4,600
51510 Retirement	141,285	156,827
51515 457 Employer Match	2,352	8,532
51710 Health Insurance	203,576	199,344
51720 Life Insurance	-	-
51750 Workers' Compensation	20,944	24,968
51760 Unemployment Comp	-	-
51770 Medicare	15,626	16,654
	1,438,142	1,546,362

City of Waterville
Budgeted Salaries & Benefits
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ANNUAL APPROPRIATIONS
100 - GENERAL FUND
OPERATING

Dept/Position	2024 Base Salary	2025 Base Raise	2025 Potential Merit Raise	2025 Longevity	2025 457 Match	2025 Total Potential Cash Comp	2025 Work Comp	2025 Retirement	2025 Med/Den Ins	2025 Life Ins	2025 Medicare	2025 TOTAL Salaries & Benefits	Start Date	1/1 2025 Yrs+Pt Yrs Service
301 - BUILDINGS & GROUNDS														
25% Public Works Dir	21,320	640	426	150	448	22,984	500	3,218	7,368	-	333	$ 34,403	1/1/2013	12
40% Ass't PW Dir/B&G Supt	31,616	948	632	-	664	33,861	736	4,741	11,789	-	491	$ 51,618		
12.5% Executive Secretary	6,893	207	138	138	145	7,519	164	1,053	2,592	-	109	$ 11,437	3/24/2003	22
Bldgs & Grounds Tech	-		-	-	-	-	-	-		-	-	$ -		0
50% Public Works Technician	22,755	683	-	-	-	23,438	510	3,281	29,473	-	340	$ 57,042	11/26/2022	0
50% Public Works Technician	21,715	651	-	-	-	22,367	486	3,131	5,383	-	324	$ 31,692	12/12/2022	0
50% Public Works Technician	21,715	651	-	-	-	22,367	486	3,131	10,368	-	324	$ 36,677	12/12/2022	3
50% Public Works Technician	20,800	624	-	-	-	21,424	466	2,999	5,383	-	311	$ 30,583		
50% Seasonal (1/2)	10,800	324	-	-	-	11,124	242	1,557	-	-	161	$ 13,085	N/A	0
50% Seasonal (1/2)	10,800	324				11,124	242	1,557			161	$ 13,085		
Overtime	5,500	-	-	-	-	5,500	120	770	-	-	80	$ 6,469		
Unused Vaca Payments	-	-	-	-	-	-	-	-	-	-	-	$ -		
Subtotals	173,914	5,052	1,197	288	1,256	181,707	3,952	25,439	72,357	-	2,635	$ 286,090		286,090

	2024	2025
51110 Full Time Salaries	144,747	152,703
51120 Part-Time Salaries	27,712	22,248
51130 Overtime	6,441	5,500
51510 Retirement	25,046	25,439
51515 457 Employer Match	426	1,256
51710 Health Insurance	62,925	72,357
51720 Life Insurance	-	-
51750 Workers' Compensation	3,626	3,952
51770 Medicare	2,614	2,635
	273,537	286,090

Dept/Position	2024 Base Salary	2025 Base Raise	2025 Potential Merit Raise	2025 Longevity	2025 457 Match	2025 Total Potential Cash Comp	2025 Work Comp	2025 Retirement	2025 Med/Den Ins	2025 Life Ins	2025 Medicare	2025 TOTAL Salaries & Benefits	Start Date	1/1 2025 Yrs+Pt Yrs Service
603 - COMPUTER SERVICES														
5% Ass't Finance Officer	3,100	93	62	55	-	3,310	66	463	-	6	48	$ 3,894	12/16/2003	22
Overtime	50	-	-	-	-	50	1	10	-	-	1	$ 62		
Subtotals	3,150	93	62	55	-	3,360	67	473	-	6	49	3,955		3,955

	2024	2025
51120 Part-Time Salaries	3,050	3,310
51130 Overtime	3,050	50
51510 Retirement	429	473
51515 457 Employer Match	61	-
51710 Health Insurance	-	-
51720 Life Insurance	4	6
51750 Workers' Compensation	45	67
51770 Medicare	45	49
	6,684	3,955

	2024 Base Salary	2025 Base Raise	2025 Potential Merit Raise	2025 Longevity	2025 457 Match	2025 Total Potential Cash Comp	2025 Work Comp	2025 Retirement	2025 Med/Den Ins	2025 Life Ins	2025 Medicare	2025 TOTAL Salaries & Benefits	Start Date	1/1 2025 Yrs+Pt Yrs Service
GENERAL FUND TOTALS	$ 1,624,321	$ 24,104	$ 8,637	$ 2,663	$ 14,050	$ 1,673,774	$ 36,343	$ 230,358	$ 307,263	$ 106	$ 24,270	$ 2,272,114		2,272,114

City of Waterville
Budgeted Salaries & Benefits

FY 2025
ANNUAL APPROPRIATIONS
210 - SCMR FUND
Operating

	2024 Base Salary	2025 Base Raise	2025 Potential Merit Raise	2025 Longevity	2025 457 Match	2025 Total Potential Cash Comp	2025 Work Comp	2025 Retirement	2025 Med/Den Ins	2025 Life Ins	2025 Medicare	2025 TOTAL Salaries & Benefits
5% Muni Administrator	6,018	181	120	-	126	6,446	141	902	1,474	-	93	$ 9,056
5% Muni Administrator		-	-	-	-	-	-	-	-	-	-	$ -
5% Dir of Fin & Admin	4,617	138	92	-	97	4,944	108	692	538	-	72	$ 6,354
25% Pub Wks Director	21,320	640	426	150	448	22,984	501	3,218	7,368	-	333	$ 34,404
20% Ass't Public Works Dir	15,808	474	316	-	332	16,930	369	2,370		-	245	$ 19,915
Street Supt/Mechanic	80,142	2,404	1,603	1,350	-	85,500	1,864	11,970	10,766	-	1,240	$ 111,339
Street Technician	51,525			900	-	52,425	1,143	7,339	20,737	-	760	$ 82,404
25.0% Public Works Technician	11,719					11,719	255	1,641	7,368	-	170	$ 21,153
25.0% Public Works Technician	11,183					11,183	244	1,566	2,692	-	162	$ 15,846
25.0% Public Works Technician	11,183					11,183	244	1,566	5,184	-	162	$ 18,339
12.5% Executive Secretary	6,893	207	138	138	145	7,519	164	1,053	3,684	-	109	$ 12,529
5% Ass't. Fin Officer	3,100	93	62	55	65	3,375	74	473	-	6	49	$ 3,977
5% Clerk	2,132	64	43	-	-	2,239	49	313	1,037	-	32	$ 3,670
25.0% Public Works Technician	10,712					10,712	234	1,500	2,692		155	$ 15,292
25% Seasonal (1/4)	5,400	111	-	-	-	5,511	120	772	-	-	80	$ 6,483
25% Seasonal (1/4)	5,400	111				5,511	120	772	-	-	80	$ 6,483
Overtime	7,500	-	-	-	-	7,500	164	1,050	-	-	109	$ 8,822
Snow Plow Overtime	-	-	-	-	-	-	-	-	-	-	-	$ -
Unused Vaca Payments	-		-	-	-	-	-	-	-	-	-	$ -
SCMR FUND	254,653	4,423	2,801	2,593	1,213	265,682	5,792	37,195	63,539	6	3,852	$ 376,067

TOTALS

	2024	2025
51110 Full Time Salaries	208,629	245,947
51120 Part-Time Salaries	8,498	11,022
51130 Overtime	5,255	7,500
51140 Snow Plow Overtime	-	-
51510 Retirement	31,077	37,195
51515 457 Employer Match	505	1,213
51710 Health Insurance	50,135	63,539
51720 Life Insurance	4	6
51750 Workers' Compensation	4,105	5,792
51770 Medicare	3,259	3,852
	311,467	376,067

City of Waterville
Budgeted Salaries & Benefits
FY 2025
ANNUAL APPROPRIATIONS
265 - FIRE FUND
OPERATING

Dept/Position	2024 Base Salary	2025 Base Raise	2025 Potential Merit Raise	2025 Longevity	2025 457 Match	2025 Total Potential Cash Comp	2025 Work Comp	2025 Retirement	2025 Med/Den Ins	2025 Life Ins	2025 Medicare	2025 TOTAL Salaries & Benefits	Start Date	1/1 2025 Yrs+Pt Yrs Service
203 - FIRE DEPT														
Chief	95,098	2,853	1,902	-	1,997	101,850	2,222	24,444	29,473	-	1,477	$ 159,465	10/26/2021	4
Deputy Chief	87,165	2,615	1,743	-	1,830	93,354	2,036	22,405	29,473	-	1,354	$ 148,621	2/8/2021	4
Firefighter/Paramedic	71,930	-		-		71,930	1,569	17,263	29,473	-	1,043	$ 121,278	3/20/2021	4
Firefighter/Paramedic	66,099	-		-		66,099	1,442	15,864	10,766	-	958	$ 95,129	3/21/2021	4
Firefighter/Paramedic	66,099	1,637		-		67,736	1,478	16,257	10,766	-	982	$ 97,218	6/13/2023	2
Firefighter/Paramedic	66,099	-		-		66,099	1,442	15,864	10,766	-	958	$ 95,129	9/18/2021	4
Firefighter/EMT	55,671	-		-		55,671	1,214	13,361	29,473	-	807	$ 100,527	11/1/2021	4
Firefighter/Paramedic	66,099	3,792		-		69,891	1,525	16,774	10,766	-	1,013	$ 99,968	2/6/2023	2
Firefighter/EMT	52,253	-		-		52,253	1,140	12,541	10,766	-	758	$ 77,457		
Firefighter/Paramedic	66,099	-		-		66,099	1,442	15,864	10,766	-	958	$ 95,129		
Firefighter/EMT	52,253	-		-		52,253	1,140	12,541	10,766	-	758	$ 77,457		
50% Executive Secretary	27,570	827	551	550	579	30,078	656	4,211	10,368	-	436	$ 45,749	3/24/2003	22
15% Clerk	6,396	192	128	-	-	6,716	146	940	1,615	-	97	$ 9,515		
Overtime	45,000	1,350	900	-	-	47,250	1,031	6,615	-	-	685	$ 55,581		
Captain	16,128	484	-	-	-	16,612	362	1,030	-	-	241	$ 18,245		
Captain	-	-	-	-	-	-	-	-	-	-	-	$ -		
Captain	-	-	-	-	-	-	-	-	-	-	-	$ -		
Lieutenant	-	-	-	-	-	-	-	-	-	-	-	$ -		
Unused Vaca Payments	-	-	-	-	-	-	-	-	-	-	-	$ -		
Volunteer Firefighters-SS		-	-	-	-	-	-	-	-	1,418	-	$ 1,418		
Volunteer Firefighters-PERS	-	-	-	-	-	-	-	-	-	-	-	$ -		
Standby Pay-SS	-	-	-	-	-	-	-	-	-	-	-	$ -		
Standby Pay-PERS	-	-	-	-	-	-	-	-	-	-	-	$ -		
Lump Sum Annual Bonus-SS	2,500	-	-	-	-	2,500	55	155	-	-	36	$ 2,746		
LS Annual Bonus-PERS	-	-	-	-	-	-	-	-				$ -		
P-T Paramedics-SS	82,919	5,530	-	-	-	88,449	1,929	5,484	-	-	1,283	$ 97,144		
P-T EMTs-SS	133,085	9,325	-	-	-	142,410	3,106	8,829	-	-	2,065	$ 156,411		
P-T Paramedic/EMTs-PERS	1,000	30	-	-	-	1,030	22	144	-	-	-	$ 1,197		
Subtotals	1,059,460	28,634	5,225	550	4,406	1,098,275	23,957	210,584	205,238	1,418	15,910	$ 1,555,381		1,555,381

Account	2024	2025
51110 Full Time Salaries	696,714	795,618
51120 Part-Time Salaries-SS	154,463	247,470
51125 Part-Time Salaries-PERS	-	1,030
51130 Overtime	26,510	47,250
51140 Volunteer Compensation-SS	-	2,500
51145 Vol Compensation-PERS	-	-
51150 Standby Pay-SS	-	-
51155 Standby Pay-PERS	-	-
51510 Retirement	164,846	195,086
51515 457 Employer Match	3,602	4,406
51710 Health Insurance	214,403	205,238
51720 Life Insurance	-	1,418
51750 Workers' Compensation	18,505	23,902
51751 Workers' Comp-Vol FFs	-	55
51770 Medicare	12,781	15,910
51780 Social Security	9,965	15,498
	1,301,789	1,555,381

PERS =	11,910
Fire =	183,175
SS =	15,498
	210,584

Work Comp Std =	23,902
Work Comp Vol FF =	55
	23,957

1/24/2025

City of Waterville
Budgeted Salaries & Benefits

FY 2025
ANNUAL APPROPRIATIONS
610 - WATER FUND
Operating

	2024 Base Salary	2025 Base Raise	2025 Potential Merit Raise	2025 Longevity	2025 457 Match	2025 Total Potential Cash Comp	2025 Work Comp	2025 Retirement	2025 Med/Den Ins	2025 Life Ins	2025 Medicare	2025 TOTAL Salaries & Benefits
10% Muni Administrator	12,037	361	241	-	253	12,892	280	1,805	2,947	-	187	$ 18,111
10% Muni Administrator		-	-	-	-	-	-	-	-	-	-	$ -
10% Dir of Fin & Admin	9,233	277	185	-	194	9,889	215	1,384	1,077	-	143	$ 12,708
25% Public Works Director	21,320	640	426	150	448	22,984	500	3,218	7,368	-	333	$ 34,403
20% Ass't Public Works Dir	15,808	474	316	-	332	16,930	368	2,370		-	245	$ 19,914
25% Utilities Superintendent	-	-	-	-	-	-	-	-		-	-	$ -
25% Public Works Technician	11,719				-	11,719	255	1,641	7,368	-	170	$ 21,153
75% Water Dept Technician	43,769			975	-	44,744	973	6,264	8,075	-	649	$ 60,705
25% Public Works Technician	11,183			-	-	11,183	243	1,566	2,692	-	162	$ 15,846
25% Public Works Technician	11,183			-	-	11,183	243	1,566	5,184	-	162	$ 18,339
25% Public Works Technician	10,712			-	-	10,712	233	1,500	7,368		155	$ 19,968
45% Utility Billing Clerk	24,813	744	496	-	-	26,054	567	3,648	4,845		378	$ 35,491
10% Ass't. Finance Officer	6,200	186	124	110	130	6,751	147	945	-	13	98	$ 7,953
12.5% Executive Secretary	6,893	207	138	138	145	7,519	164	1,053	2,592	-	109	$ 11,437
20% Clerk	8,528	256	171	-	-	8,954	195	1,254	2,153	-	130	$ 12,686
25% Seasonal (1/4)	5,400	111	-	-	-	5,511	120	772	-	-	80	$ 6,483
25% Seasonal (1/4)	5,400	111				5,511	120	772			80	$ 6,483
Overtime	10,000	-	-	-	-	10,000	218	1,400	-	-	145	$ 11,763
Water Break Overtime	-	-	-	-	-	-	-	-	-	-	-	$ -
Accumulated Sick Leave	-	-	-	-	-	-	-	-	-	-	-	$ -
Unused Vaca Payments	-	-	-	-	-	-	-	-	-	-	-	$ -
WATER FUND TOTALS	**214,199**	**3,367**	**2,097**	**1,373**	**1,501**	**222,537**	**4,841**	**31,155**	**51,669**	**13**	**3,227**	**$ 313,442**

	2024	2025
51110 Full Time Salaries	171,327	200,013
51120 Part-Time Salaries	8,498	11,022
51130 Overtime	8,601	10,000
51145 Water Break Overtime	-	-
51160 Accumulated Sick Leave	-	-
51510 Retirement	26,265	31,155
51515 457 Employer Match	1,530	1,501
51710 Health Insurance	46,330	51,669
51720 Life Insurance	8	13
51750 Workers' Compensation	3,915	4,841
51770 Medicare	2,794	3,227
	269,268	313,442

12/6/2024

City of Waterville
Budgeted Salaries & Benefits
FY 2025
ANNUAL APPROPRIATIONS
650 - SEWER FUND
Operating

	2024 Base Salary	2025 Base Raise	2025 Potential Merit Raise	2025 Longevity	2025 457 Match	2025 Total Potential Cash Comp	2025 Work Comp	2025 Retirement	2025 Med/Den Ins	2025 Life Ins	2025 Medicare	2025 TOTAL Salaries & Benefits
10% Muni Administrator	12,037	361	241	-	253	12,892	279	1,805	2,947	-	187	$ 18,110
10% Muni Administrator		-	-	-	-	-	-	-	-	-	-	$ -
10% Dir of Fin & Admin	9,233	277	185	-	194	9,889	214	1,384	1,077	-	143	$ 12,707
25% Public Works Director	21,320	640	426	150	448	22,984	498	3,218	7,368	-	333	$ 34,400
20% Ass't Public Works Dir	15,808	474	316	-	332	16,930	366	2,370		-		$ 19,667
75% Utilities Superintendent	-	-	-	-	-	-	-	-		-	-	$ -
0% Public Works Technician	-	-	-	-	-	-	-	-	-	-	-	$ -
25% Sewer Dept Technician	14,590			325	-	14,915	323	2,088	2,692	-	216	$ 20,233
0% Public Works Technician	-	-	-	-	-	-	-	-	-	-	-	$ -
0% Public Works Technician	-	-	-	-	-	-	-	-	-	-	-	$ -
45% Utility Billing Clerk	24,813	744	496	-	-	26,054	564	3,648	4,845		378	$ 35,488
10% Ass't. Finance Officer	6,200	186	124	110	130	6,751	146	945	-	13	98	$ 7,952
12.5% Executive Secretary	6,893	207	138	138	145	7,519	163	1,053	1,346	-	109	$ 10,190
20% Clerk	8,528	256	171	-	-	8,954	194	1,254	2,153	-	130	$ 12,685
Overtime	2,000	-	-	-	-	2,000	43	280	-	-	29	$ 2,352
Accumulated Sick Leave	-	-	-	-	-	-						$ -
Unused Vaca Payments	-	-	-	-	-	-	-	-	-	-	-	$ -
SEWER FUND TOTALS	**121,422**	**3,145**	**2,097**	**723**	**1,501**	**128,888**	**2,790**	**18,044**	**22,427**	**13**	**1,623**	**$ 173,785**

	2024	2025
51110 Full Time Salaries	138,061	125,386
51130 Overtime	1,178	2,000
51160 Accumulated Sick Leave	-	-
51510 Retirement	19,379	18,044
51515 457 Employer Match	2,124	1,501
51710 Health Insurance	52,974	22,427
51720 Life Insurance	8	13
51750 Workers' Compensation	3,001	2,790
51770 Medicare	2,089	1,623
	218,814	173,785

12/6/2024

City of Waterville

Budgeted Salaries & Benefits by Department & Fund

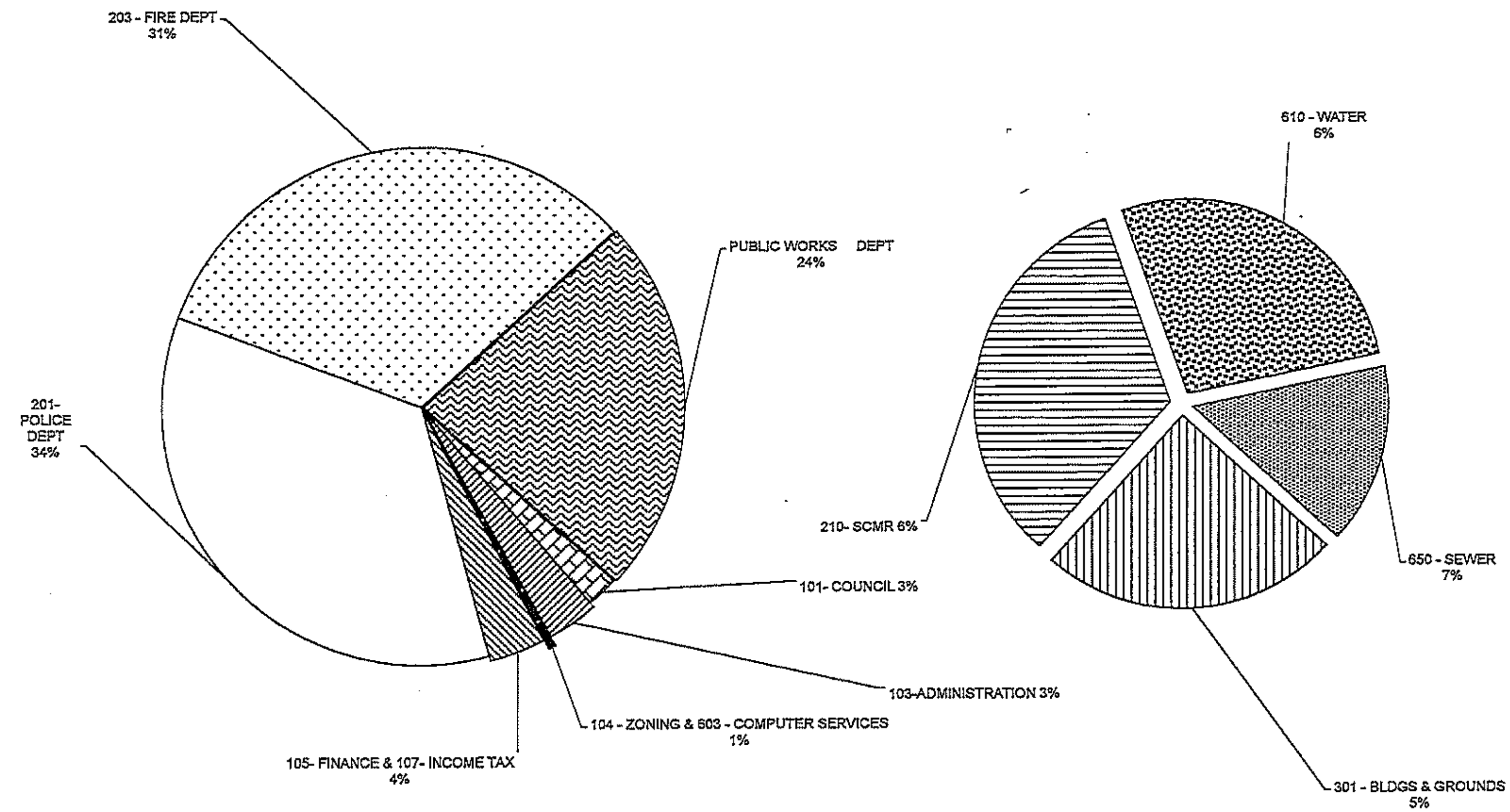
FY 2025

DEPARTMENT/FUND	2024 BASE SALARY	2025 BASE RAISE	2025 POTENTIAL MERIT RAISE	2025 LONGEVITY	2025 457 MATCH	*2025 OVERTIME*	2025 TOTAL POTENTIAL CASH COMP	2025 WORK COMP	2025 RETIREMENT	2025 MED/DEN INS	2025 LIFE INS	2025 MEDICARE	2025 TOTAL SALARIES & BENEFITS
GENERAL FUND													
101 - COUNCIL	77,817	2,221	-	-	-	*500*	80,037	1,753	11,205	-	-	1,161	94,156
103 - ADMINISTRATION	102,687	3,066	2,044	-	1,896	*500*	109,692	2,361	15,357	24,796	13	1,591	153,810
104 - ZONING	16,144	-	-	-	-	-	16,144	354	2,260	-	-	234	18,992
105 - FINANCE	122,780	3,635	2,424	770	2,366	*1,600*	131,974	2,839	18,476	10,228	88	1,914	165,519
107 - INCOME TAX	2,182	64	43	-	-	*50*	2,289	50	320	538	-	33	3,231
201 - POLICE DEPT	1,125,646	9,973	2,868	1,550	8,532	*50,000*	1,148,570	24,968	156,827	199,344	-	16,654	1,546,362
203 - FIRE DEPT	$ -	$ -	$ -	$ -	$ -	*$ -*	$ -	$ -	$ -	$ -	$ -	$ -	-
301 - BUILDINGS & GROUNDS	173,914	5,052	1,197	288	1,256	*5,500*	181,707	3,952	25,439	72,357	-	2,635	286,090
603 - COMPUTER SERVICES	3,150	93	62	55	-	-	3,360	67	473	-	6	49	3,955
GENERAL FUND TOTAL -	$ 1,624,321	$ 24,104	$ 8,637	$ 2,663	$ 14,050	*$ 58,150*	$ 1,673,774	$ 36,343	$ 230,358	$ 307,263	$ 106	$ 24,270	$ 2,272,114 General (100)
SCMR FUND TOTAL -	$ 254,653	$ 4,423	$ 2,801	$ 2,593	$ 1,213	*$ 7,500*	$ 265,682	$ 5,792	$ 37,195	$ 63,539	$ 6	$ 3,852	$ 376,067 SCMR (210)
POLICE PENSION FUND TOTAL -	$ -	$ -	$ -	$ -	$ -	*$ -*	$ -	$ -	$ 64,000	$ -	$ -	$ -	$ 64,000 Police Pen (250)
FIRE FUND TOTAL -	$ 1,059,460	$ 28,634	$ 5,225	$ 550	$ 4,406	*$ 45,000*	$ 1,098,275	$ 23,957	$ 210,584	$ 205,238	$ 1,418	$ 15,910	1,555,381 Fire (265)
WATER FUND TOTAL -	$ 214,199	$ 3,367	$ 2,097	$ 1,373	$ 1,501	*$ 10,000*	$ 222,537	$ 4,841	$ 31,155	$ 51,669	$ 13	$ 3,227	$ 313,442 Water (610)
SEWER FUND TOTAL -	$ 121,422	$ 3,145	$ 2,097	$ 723	$ 1,501	*$ 2,000*	$ 128,888	$ 2,790	$ 18,044	$ 22,427	$ 13	$ 1,623	$ 173,785 Sewer (650)
SALARY & BENEFITS GRAND TOTAL -	$ 3,274,055	$ 63,674	$ 20,855	$ 7,900	$ 22,672	*$ 122,650*	$ 3,389,156	$ 73,723	$ 591,337	$ 650,136	$ 1,556	$ 48,882	$ 4,754,789 *Grand Total*

Overtime listing is MEMO Only (Included in " 2025 Total Potential Cash Comp")

12/6/2024

2025
PERSONNEL COSTS



City of Waterville - Existing Debt and Debt Retirement Schedule for All City Funds - FY 2025
Jan. 1, 2025 / Dec. 31, 2025

DEPARTMENT	ITEM	2025	2026	2027	2028	
	2021 Bond Refunding					
Fire/Emerg	*Refunded in 2012*	180,000	185,000	60,000	55,000	
Medical	Fire/EMS Station Constr (2000)	7,650	5,850	4,000	3400	
(General	*Annual debt service payment*	187,650	190,850	64,000	58,400	
Obligation	*based upon 13-yr retirement; $1,265,000*					
Bonds)	*refunded; int rate: 1-2%; TIC: 0.919%*					
(325)	*2022 - 2035*					
						Ladder
	2021 Bond	2025	2026	2027	2028	Truck
Fire/Emerg	*Part of 2012 Bond Refunded in 2021*					
Medical	Fire/EMS Ladder & Pumper Purchase (2021)	140,000	140,000	145,000	145,000	
(General	*Annual debt service payment*	10,300	8,900	7,500	6,050	
Obligation	*based upon 10-yr retirement; $1,430,000*	150,300	148,900	152,500	151,050	
Bonds)	*Ladder Truck & $260,000 Pumper Truck;*					
(325)	*2022 - 2031; 1 to 1.1% int; TIC 0.945%*					
						Fire
		2025	2026	2027	2028	Truck
		25,000	25,000	25,000	25,000	
		1,880	1,630	1,380	1,130	
		26,880	26,630	26,380	26,130	
	General Fund-Subtotal	**364,830**	**366,380**	**242,880**	**235,580**	

DEPARTMENT	ITEM	2025	2026	2027	2028
Street Const & Maint					
(325)	Farnsworth/Wilkshire/Edgerton etc. Imp Proj (2007) CT24J	12,313	12,313	12,313	12,313
	Repay Issue 2 no-interest loan				
	20 yrs. 2007-2028 - ($246,242.00)				
	SCMR Fund-Subtotal	**12,313**	**12,313**	**12,313**	**12,313**

DEPARTMENT	ITEM	2025	2026	2027	2028
Water - Debt Service	***REFUNDED IN 2020***				
(640)	BG & St. Rt. 64 WL Bonds - (Prin)	135,000	135,000	145,000	140,000
	2015 Bond Issue: 16 - 21 yrs - (Int)	28,523	26,836	25,148	23,335
	payments for 2 separate projects (Total)	163,523	161,836	170,148	163,335
	- BG Waterline: $2,480,000 (25 yrs)				
	- Rt. 64 WL Extension: $445,000; (16 yrs)				
	- 1.25 to 1.85% interest				
	12/1/20 -12/1/41				
(640)	Michigan Ave Waterline Replacement Phase 1; OPWC loan 2016-2036 CL225	7,155	7,155	7,155	7,155
	Repay Issue 2 no-interest loan; 20 yrs. $143,100				
(640)	Michigan Ave Waterline Replacement Phase 2; OPWC loan 2019-2039 CL34V	2,651	2,651	2,651	2,651
	Repay Issue 2; no-interest loan; 20 yrs. $53,010				
(640)	Rehab of Elevated Water Tank Sycamore Ln. Project (2008) CL27K	6,366	6,366	6,366	6,366
	Repay Issue 2 no-interest loan - 20 yr. 7/1/2009 - 1/1/2029 $127,307				
(640)	River Rd. Water Line Replacement (Lucas Cty. Co-op) Project (2010) - 10 yrs.				
	(OPWC) - 1/1/2012 - 12/31/2032 $68,523 @ 0% Int.	3,430	3,430	3,430	3,430
	(OWDA) - 1/1/2012 - 12/31/2032 $141,751 @ 3.65% Int.	10,060	10,060	10,060	10,060
	Total -	13,490	13,490	13,490	13,490
(640)	Rehab of Elevated Water Tank Conrad Park - Project (2011) CT42N	6,273	6,273	6,273	6,273
	Repay Issue 2 no-interest loan - 20 yr. 7/1/2012 - 1/1/2032 $125,455.75				
(640)	Perry Encasement Pipe - 1/2 ea W & S				
	(Under US 24 By-pass for W & S Line ext)				
(640)	Water Meter Canopy System OPWC 2022	2,415	2,415	2,415	2,415
	1/1/22-7/1/2042; 2 semi-annual payments				

City of Waterville - Existing Debt and Debt Retirement Schedule for All City Funds - FY 2025
Jan. 1, 2025 / Dec. 31, 2025

		2025	2026	2027	2028	
(640)	2021 Bond					
DEPARTMENT	*Part of 2012 Bond Refunded in 2021*	2025	2026	2027	2028	Dutch Rd WL
Water -	Water Tower, Dutch Rd. WL & Canopy System					
Debt Service	*Improvement; Annual Debt Service Payment*	10,000	10,000	10,000	10,000	
(640)	*based upon 20-yr retirement; $1,565,000*	2,530	2,430	2,330	2,230	
	2022-2041; 1 to 2% Int; TIC 1.622%	12,530	12,430	12,330	12,230	
		2025	2026	2027	2028	Water Towers
		15,000	15,000	15,000	20,000	
		4,910	4,760	4,610	4,460	
		19,910	19,760	19,610	24,460	
		2025	2026	2027	2028	Water System Improvs
		41,700	41,700	45,000	41,600	
		12,204	11,787	12,250	10,954	
		53,904	53,487	57,250	52,554	
(640)	Canal Road Waterline OPWC Loan 2026 *1/1/25 -7/1/2045; 2 semi-annual payments*	11,752	11,752	11,752	11,752	
		299,969	297,615	309,440	302,681	

DEPARTMENT	ITEM	2025	2026	2027	2028
Sewer - Debt Service					
Phase II	Sewer Lining-Mt. Vernon etc. (2003)	-			
0% Int.	*Annual debt service payment* (CL20F)				
(660)	*20 yrs. 2005-2025 - ($57,566.00)*				
(680)	WWT Plant Improv (2010, 2011, 2019-2020) *30-yrs; WV share 13.33%; Co OWDA Loan 5113; Co OPWC CL27M; $13,745 & CL21Q $ 400; 2010 - 2040*	8,650	9,000	9,300	8,000
		2,200	2,000	1,500	3,300
		10,850	11,000	10,800	11,300
	St. Rt 64 San. Sewer Extension Bond	2025	2026	2027	2028
(680)	*Issued with BG & St. Rt. 64 WL Bond (2015)*				
	21 yrs. 2020-2041 *(Prin)*	15,000	20,000	15,000	20,000
	REFUNDED IN 2020 (Int)	3,890	3,703	3,453	3,265
	- 1.25 to 1.85% Interest *(Total)*	18,890	23,703	18,453	23,265
(680)	Wastewater Treatment Plant(2003-04) P & I *Projected debt service payments for planned plant expansion(Watv 13% share) 25 yrs. 2005-2029 - ($3,227,050.00 @ 3.850% Int.)*	134,784	134,784	134,784	134,784
(680) CT39H	Dutch Rd Lift Station (2006) - P & I *St. Iss. II Annual debt service payment 1% Int. 20 yrs. 2007-2027 - ($129,203)*	7,144	7,145	7,144	
(680)	Stand-by Generators Dutch/River Rd Lift Station (2009) CL20L *St. Iss. II Annual debt service payment 0% Int. 20 yrs. 2010-2031 - ($152,550)*	7,628	7,628	7,628	7,628
(680)	2010 Sani-Sewer Relining Proj - P & I Phase III - ARRA (WPCLF) Oh EPA *Oh EPA Ln# CS390960-001 2.75% Int. 20 yrs. 2011-2030 - ($152,650)*	3,055	3,055	3,056	3,056
(680)	Perry Encasement Pipe - 1/2 ea W & S *(Under US 24 By-pass for W & S Line ext)* *Split 1/2 ea. Water & Sewer - $102,000 total - 9/1/2013 - 1/15/2020*				
(680)	Lucas Co WWTP Trunk Line Imp 2019	16,437	16,437	16,437	16,437
(680)	Lucas Co WWTP Digester Improv 2019 *1/1/19-7/1/2038; 2 semi-annual payments OWDA Loan 7799; City % of cost*	65,275	65,275	65,275	65,275

(680)	Water Meter Canopy System OPWC 2021 *1/1/22-7/1/2042; 2 semi-annual payments*	2,415	2,415	2,415	2,415
(680)	Water Meter Canopy System; 2021 Bond *(20 yrs.) 2022-2041; $71,800; Int. 1 to 2%;* *TIC 1.656%*	3,300 946 4,246	3,300 916 4,216	3,400 881 4,281	3,400 847 4,247
(680)	Lucas Co Trunk Line/WWTP MH2-MH4 Rehab *CL13V OPWC Loan; OWDA Loan (2023)* *No Amortization Schedule in 2022*	12,920 435 13,355	12,920 435 13,355	12,920 435 13,355	12,920 435 13,355
	Sewer Fund-Subtotal	**284,079**	**289,013**	**283,628**	**281,762**

DEPARTMENT	ITEM	2025	2026	2027	2028
Parks & Green Space - Debt Service (225)					
	Parks & Green Space Fund-Subtotal				
GRAND TOTALS	***(325, 225, 640, 680) - All Capital Funds*** ***(Not Including Annual Note Issue)***	**$ 961,191**	**$ 965,321**	**$ 848,261**	**$ 832,336**

Annual One-Year Note Issue:	of FY 2021			
Ladder Truck (325) -				
Woodengate (325) -				
Water Tower Restore/Conrad Pk 2011 - Water (640) -				
2006 Paving(Fams/Wilk/Edger) (325) -				
FTBP - Streets (325) -				
'07/08 Downtown CDBG Revitalization (325) -				
Waterline Wilkshire/Edgerton 2006 - Water (640) -				
Water Tower Restore/Sycamore 2008 - Water (640) -				
FTBP - Storm Sewer (660) -				
FTBP - Sanitary Sewer (680) -				
2009 Rescue Squad (325) -				
2010/11 Downtown CDBG Revitalization (325) -				
2012 - St Rt 64 West Waterline Ext (640) -				
2012 - St Rt 64 West Sewerline Ext (680) -				
Water Tower Restore / Ind Park 2014 - Water (640) -				
BG Water Line 2016 - Water (640) -				
Mi Ave Water Improvements 2014, Ph 1 - Water (640) -				
Mi Ave Water Improvements 2019, Ph 2 - Water (640) -				
Dutch Rd Waterline Improvements 2018 - Water (640) -				
Canopy Water Meter System Improv 2021 - Water (640) -				
Canopy Sewer Meter System Improv 2021 - Sewer (640) -				
Annual Note Principal - Subtotal				
Interest =				
(1.0%) Note Interest Rate				
Annual Note with Int. - Subtotal				
Grand Total Including 1-Year Note -	**$ 961,191**	**$ 965,321**	**$ 848,261**	**$ 832,336**

Summary of Debt as Related to Specific Funds & Revenue Sources:

	2025	2026	2027	2028
5-Year Capital (325) Fund:				
General Fund Depts. In 5-Yr. Cap.(325) -	364,830	366,380	242,880	235,580
SCMR Depts. In 5-Yr. Cap.(325) -	12,313	12,313	12,313	12,313
Total Debt supported by Income Tax Revenue -	377,143	378,693	255,193	247,893
Parks & Green Space Cap.(225) -				
Enterprise (610, 640, 650, 660 & 680) Fund:				
Enterprise Funds: Water Cap.(610 & 640) -	299,969	297,615	309,440	302,681
Enterprise Funds: Sewer Cap.(650, 660 & 680) -	284,079	289,013	283,628	281,762
Total Debt supported by Enterprise/ User Fee Revenue -	584,048	586,628	593,068	584,443
Total Yearly Debt Payment Obligation as paid with Income Tax & User Fees -	961,191	965,321	848,261	832,336
Annual Bond Anticipation Note (1Yr. Note) -	-	-		
Total Yearly Debt Payment Obligation - (Includes B.A.N.)	961,191	965,321	848,261	832,336