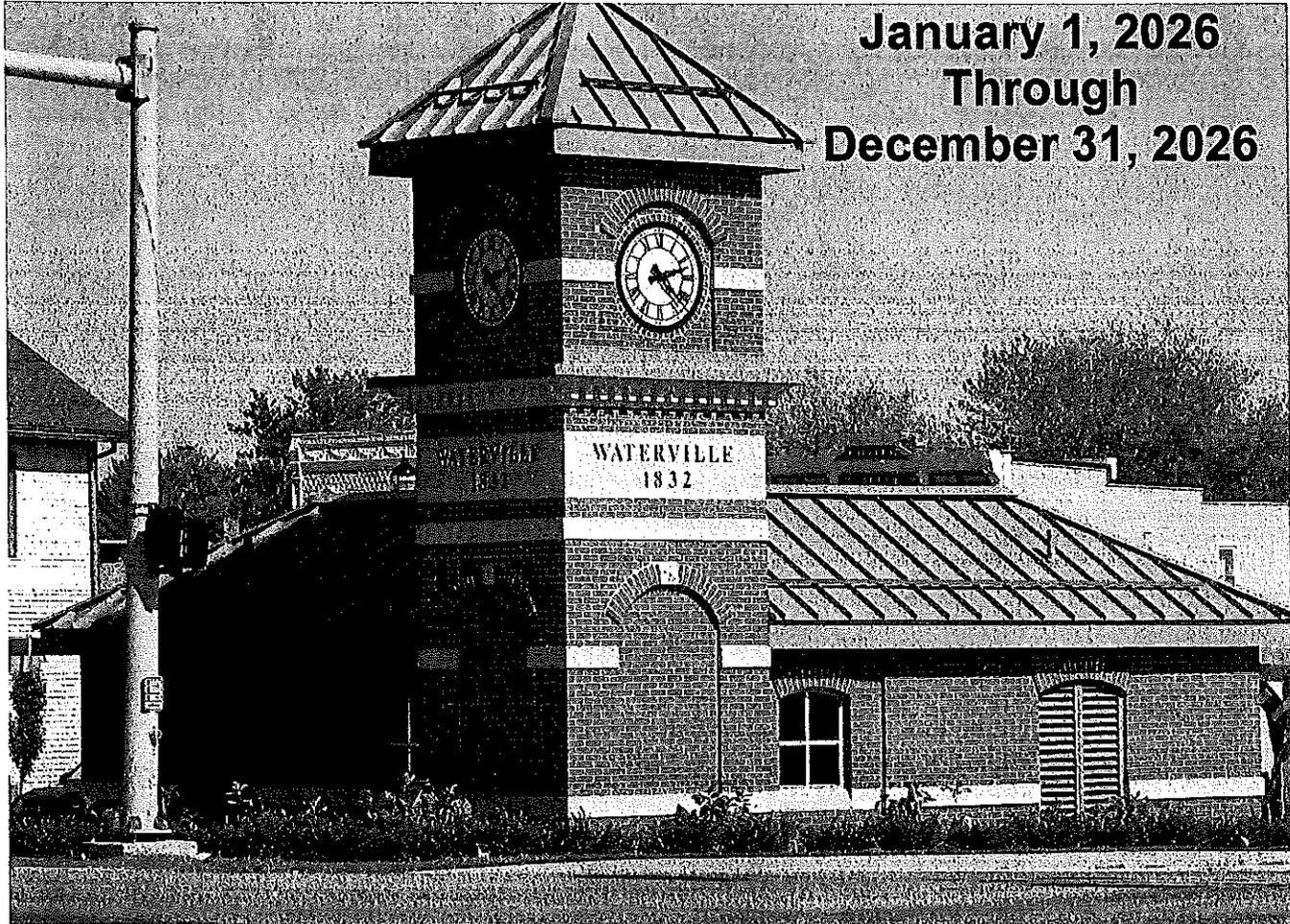


City of Waterville



FY 2026 Annual Appropriations



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

Jon D. Gochenour, Municipal Administrator
Tiffany L. Bachman, Director of Finance and Administration

Presented to Finance Committee – November 21, 2025
First Presentation to Council - December 8, 2025
Revised Presented to Council – January 26, 2026

City of Waterville

FY26 BUDGET SCHEDULE

ITEM	DATE	ACTIVITY
1	By Friday, August 29, 2025 (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 12, 2025 (2nd Friday)	Submission of all departmental requests for proposed Five-Year Capital Program to Municipal Administrator & Finance Director
3	By Friday, September 12, 2025 (2nd Friday)	Distribution of forms and Information to Department Heads for the development of submissions for the proposed Operating Budget
4	By Friday, September 26, 2025 (4th Friday)	Submission of all departmental requests for proposed Operating Budget to Municipal Administrator & Finance Director
5	Friday, October 17, 2025 (3rd Friday)	Special Finance Committee Meeting to Review proposed Five-Year Capital Program for comment and recommendation
6	By Friday, October 31, 2025	Notice of Five-Year Capital Program Public Hearing to newspaper
7	By Friday October 31, 2025	Administrator to Submit Operating Budget & Budget Message to Finance Committee and Council
8	By Thursday, November 6, 2025	Notice of Five-Year Capital Program Public Hearing appears in newspaper (At least 2 weeks before Public Hearing)
9	Monday, November 10, 2025 (1st November Council Meeting)	Regular Council Meeting – Presentation of Five-Year Capital Program to Council; Finance Committee submits recommendations on proposed Five-Year Capital Program to Council
10	Friday, November 21, 2025 (3rd Friday)	Regular Finance Committee Meeting – Review of Operating Budget for comment and recommendation
11	Monday, November 24, 2025 (4th Monday)	Regular Council Meeting – Public Hearing on proposed Five-Year Capital Program
12	Monday, December 8, 2025 (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 19, 2025	Notice of Operating Budget Public Hearing to newspaper
14	By Monday, December 29, 2025	Notice of Operating Budget Public Hearing appears in newspaper (At least 2 weeks before Public Hearing)
15	Monday, January 12, 2026 (2nd Monday)	Regular Council Meeting - Second Reading and Public Hearing on proposed Appropriations Ordinance for Operating Budget
16	Monday, January 26, 2026 (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, 2026	Deadline set by City Charter for Council adoption of Operating Budget

FY 2026 APPROPRIATIONS NOTES

1. Incorporates all 2026 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 \$5,422,063 in total 2025 receipts has been used for 2026. 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 2026. An additional transfer of \$60,000 from the General Fund to the 5-Year Capital Fund is proposed to be included in 2026.
4. The appropriations include a \$40,000 transfer of funds from the General Fund to the Parks and Green Space Fund in 2026.
5. Real estate tax revenue in 2026 is projected to be approximately \$913,674 for the General Fund and \$694,166 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 \$330,000 from the General Fund to the Fire Levy Fund is proposed for 2026.
6. General Fund revenue in 2026 from the State of Ohio is estimated to remain the same as 2025 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 \$171,300 from Waterville Township as provided in the current Fire and EMS contract.
8. The 2026 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 2026 appropriations also include an additional full-time position in the Public Works Department. The City will maintain the additional seasonal positions in the Public Works Department added in 2024. The three seasonal positions were increased from 12 to 24 weeks from 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 2026 appropriations include the final wage rates anticipated in the new collective bargaining agreements with Police Department employees which were finalized at the end of 2025. 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 2.5% and a merit raise pool based on 1.5% were also included. The continuation of the 2% employer match of 457 plan contributions for non-bargaining unit employees is also included.
10. The appropriations reflect employee longevity payments of \$50 per year of service to employees who were hired prior to January 1, 2015 after they have completed five years of service, the same rate as in 2025.
11. Medical, dental and vision insurance premiums increased by 2% in August 2025 and are expected to remain unchanged through February 2027. The amount of employee contributions to the basic health plans remains at 15%.
12. The appropriations reflect a City subsidy of \$10,000 in 2026 for the Roche de Boeuf Festival.
13. The appropriations include the allocation of 100% of franchise fee revenues to the Parks and Green Space Fund.
14. The appropriations include the continuation of the \$15.63 per month per dwelling unit refuse/recycling fee through May 2026. 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 2026. A 10% increase in refuse/recycling costs are included for the remainder of 2026.
15. The appropriations include an increase in Council salaries by \$23.57 to \$809.35 per month from the current \$785.78 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% for the year ending September 2025) 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 (\$746.91 per month is the minimum for 2026), the annual salary is increased to an amount equal to the minimum earnings required.

16. The continuation of the Safety City Program at a cost of \$7,200, not including personnel costs, is included in the Crime Prevention Fund and the Police Department General Fund budget.
17. The City's portion of the anticipated cost for consolidated 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 2026 Appropriations			
	2023 Actual	2024 Actual	2025 Actual	2026 Approp
100 General Fund				
Beginning Balance	5,156,338	5,844,634	6,034,858	7,362,836
Balance Adjustment *	0	0	0	0
Total Revenues	6,125,297	6,363,982	7,010,031	6,928,205
Total Expenditures	5,437,001	6,173,758	5,537,020	5,505,055
Ending Balance	5,844,634	6,034,858	7,362,836	8,785,986
210, 220 & 240 SCMR, State Hwy & Permissive Tax Funds				
Beginning Balance	487,552	492,379	533,518	460,086
Balance Adjustments *	0	0	0	0
Total Revenues	470,703	490,789	532,940	603,665
Total Expenditures	465,876	449,650	602,190	640,588
Ending Balance	492,379	533,518	460,086	423,163
225, 245, 250, 260, 265, 275, 290 & 300 - Dedicated Funds				
Beginning Balance	336,219	357,074	840,948	782,882
Balance Adjustments *	0	0	0	0
Total Revenues	1,948,325	2,722,204	1,692,224	1,700,191
Total Expenditures	1,927,470	2,238,330	1,725,191	1,910,295
Ending Balance	357,074	840,948	782,882	572,778
325 & 330 Capital Funds				
Beginning Balance	1,448,162	1,494,379	2,418,977	1,961,034
Balance Adjustments *	0	0	0	0
Total Revenues	2,386,153	2,895,138	2,822,566	3,945,902
Total Expenditures	2,339,936	1,970,540	2,949,799	4,093,765
Ending Balance	1,494,379	2,418,977	1,961,034	1,813,171

City of Waterville Fund Grand Totals

FY	2026 Appropriations			
	2023 Actual	2024 Actual	2025 Actual	2026 Approp
610, 620 & 640 Water Funds				
Beginning Balance	1,874,917	2,021,289	2,267,947	2,637,978
Balance Adjustments *	0	0	0	0
Total Revenues	2,057,463	2,264,827	2,131,782	2,032,150
Total Expenditures	1,911,091	2,018,169	1,757,860	2,035,108
Ending Balance	2,021,289	2,267,947	2,637,978	2,635,020
650, 660 & 680 Sewer Funds				
Beginning Balance	749,424	746,209	692,573	741,938
Balance Adjustments *	0	0	0	0
Total Revenues	985,151	1,012,349	995,485	1,008,780
Total Expenditures	988,366	1,065,985	943,257	1,092,546
Ending Balance	746,209	692,573	741,938	658,172
Grand Totals - All Funds				
Beginning Balance	10,052,612	10,955,965	12,788,822	13,946,754
Balance Adjustments *	0	0	0	0
Total Revenues	13,973,092	15,749,289	15,185,028	16,218,893
Total Expenditures	13,069,739	13,916,432	13,515,317	15,277,356
Ending Balance	10,955,965	12,788,822	13,946,754	14,888,291
* Balance Adjustments include encumbrances for expenditures obligated in the prior year but not yet paid				

City of Waterville
FY 2026 Appropriations

Account #			Description	2023 Actual	2024 Actual	2025 Actual	2026 Approp	Comments
Beginning Balance				5,156,338	5,844,634	6,034,858	7,362,836	*
Balance Adjustment						-145,033		
Revenues								
100	.000	.41100	Real Estate Taxes	640,064	646,814	913,674	913,674	2025 Actual
100	.000	.41200	Per Prop Taxes (Incl HB 66)	0	0	0	0	
100	.000	.41250	Kilowatt Tax-HB 287	0	0	0	0	
100	.000	.41500	Municipal Income Tax	3,856,239	3,972,599	4,206,047	4,107,214	2025 Actual + 1% (75%)
100	.000	.41550	Muni Inc Tax - Utilities	38,531	180	11,596	11,595	2025 Actual
100	.000	.41560	Muni Inc Tax - Oh Net Profit	62,007	95,786	9,200	30,000	
100	.000	.42120	Video Service Provider Fee	0	0	0	0	
100	.000	.42130	Solicitor's Permits	50	0	0	500	
100	.000	.42520	Sidewalk/Driveway Permits	2,357	2,113	3,023	3,000	
100	.000	.42530	Pool Permits	563	611	432	500	
100	.000	.42540	Sign Permits	779	429	990	700	
100	.000	.42550	Zoning Permits	12,630	13,001	18,838	18,000	
100	.000	.42590	Other Permits & Licenses	1,340	374	1,555	1,600	
100	.000	.43110	Local Gov't/Intang-County	309,658	295,971	323,167	323,000	2025 Actual
100	.000	.43120	Local Gov't Fund - State	31,370	29,554	33,065	33,000	2025 Actual
100	.000	.43130	Inheritance/Estate Taxes	0	0	0	0	Repealed as of 1/1/13
100	.000	.43140	Liquor & Beer Permit Fees	3,576	15,759	8,712	7,000	
100	.000	.43150	Cigarette License	139	222	185	400	
100	.000	.43160	Property Tax Reimbursements	75,854	77,396	96,786	96,786	2025 Actual
100	.000	.43170	Local Gov't Revenue Assist	0	825	0	0	
100	.000	.43410	Lucas Cty SWMD	0	0	0	0	See Fund 325
100	.000	.43440	State Grants - Misc	30,330	3,520	0	3,600	
100	.000	.43520	Misc Fed Grant	0	0	0	0	
100	.000	.44110	Chg for Services-Police	3	16	28	500	
100	.000	.44120	Chg for Services-Fire	164,220	167,724	171,309	171,300	Per Contract w/Twp
100	.000	.44140	Chg for Services-Res Sqd	185,335	237,566	362,542	362,000	2025 Actual
100	.000	.44150	Charges for Services Impou	0	0	0	50	
100	.000	.44310	Charges for Services Gen G	0	0	0	50	
100	.000	.44330	Chges for Services Plan Rev	5,664	0	55,057	12,000	
100	.000	.45100	Court Fines	6,203	8,187	10,578	8,000	
100	.000	.45200	Parking Fines	330	200	130	500	
100	.000	.46010	Investment Earnings	102,646	244,130	229,092	230,000	
100	.000	.48010	Misc Rev - Rental Income	54,480	53,460	30,124	20,000	
100	.000	.48020	Misc Rev - Refunds/Reim	16,163	28,354	17,120	10,000	
100	.000	.48025	RITA Retainer Refund	52,662	73,336	67,972	67,972	2025 Actual
100	.000	.48030	Monthly Refuse Fee	349,873	359,240	407,897	481,314	15.63/per mo- June 2026; 17.19/per mo-June 2027; DWU 2,425
100	.000	.48040	Refuse Collection Tags	2,364	2,405	2,348	2,450	
100	.000	.48050	Yard Waste Tags Program	0	0	0	0	Discontinued in 2014
100	.000	.48080	Credit Card Convenience Fee	988	1,293	1,781	1,500	
100	.000	.48090	Misc Revenue - Other	18,879	32,917	26,783	10,000	
100	.000	.49000	Advance-From 325	0	0	0	0	
100	.000	.49001	Advance-In (Repay Fr 265)	100,000	0	0	0	
100	.000	.49010	Transfer - In (Closed Funds)	0	0	0	0	
Total Revenues				6,125,297	6,363,982	7,010,031	6,928,205	

City of Waterville
FY 2026 Appropriations

Account #			Description	2023 Actual	2024 Actual	2025 Actual	2026 Approp	Comments
Expenditures								
101 - Council								
100	101	51120	Part Time Salaries	75,012	76,972	79,326	81,410	
100	101	51130	Overtime	0	0	0	500	
100	101	51510	Retirement	10,502	8,213	9,235	11,467	
100	101	51710	Health Insurance	12,300	17,334	0	0	
100	101	51750	Workers' Comp	1,467	1,817	2,167	1,146	
100	101	51760	Unemploy Comp	0	0	0	0	
100	101	51770	Medicare	1,088	1,116	1,150	1,188	
100	101	51780	Soc Security	0	946	828	1,000	
<i>Subtotal - Personnel</i>				100,369	106,398	92,706	96,711	
100	101	53110	Conf/Training	60	240	330	700	
100	101	53200	Insurance	1,760	1,960	2,070	2,140	
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	1,052	702	800	
100	101	53990	Other Contr Svcs	7,718	6,537	6,733	9,000	Ord Codification Update
100	101	54100	Minor Tools Equip	0	0	0	0	
100	101	54500	Office Supplies	64	261	44	300	
100	101	54600	Printing & Binding	65	400	153	400	
100	101	56100	Other Oper Exp	0	0	0	0	
100	101	56300	Discretionary	1,755	2,894	5,494	5,500	
<i>Subtotal - Operating</i>				11,874	13,344	15,526	18,840	
<i>Subtotal - 101 - Council</i>				112,243	119,742	108,232	115,551	
103 - Administration								
100	103	51110	Full Time Salaries	90,855	100,039	104,520	112,193	
100	103	51120	Part Time Salaries	0	0	0	0	
100	103	51130	Overtime	149	116	0	500	
100	103	51510	Retirement	12,274	13,536	14,385	16,056	
100	103	51515	457 Employer Match	1,808	1,917	2,024	1,990	
100	103	51710	Health Insurance	22,760	22,818	23,181	25,041	
100	103	51720	Life Insurance	0	10	0	13	
100	103	51750	Workers' Comp	2,188	2,148	2,616	1,577	
100	103	51760	Unemploy Comp	0	0	0	0	
100	103	51770	Medicare	1,346	1,480	1,572	1,663	
100	103	51780	Soc Security	0	0	0	0	
<i>Subtotal - Personnel</i>				131,380	142,064	148,298	159,033	
100	103	53110	Conf/Training/Mileage	1,800	1,566	483	1,800	
100	103	53170	Recruit Testing	0	0	0	0	
100	103	53200	Insurance	3,098	3,300	3,484	3,604	
100	103	53610	Postage	67	113	44	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	1,500	1,500	
100	103	53950	Subscript/Dues	6,050	4,991	7,000	7,000	
100	103	53990	Other Contr Svcs	1,697	5,335	6,563	7,000	
100	103	54400	Veh Gas/Oil	0	0	0	0	
100	103	54500	Office Supplies	271	225	349	400	
100	103	54600	Printing & Binding	0	0	0	100	
100	103	56100	Other Oper Exp	0	0	0	0	
<i>Subtotal - Operating</i>				12,983	15,530	19,423	21,824	
<i>Subtotal - 103 - Administration</i>				144,363	157,594	167,721	180,857	

City of Waterville
FY 2026 Appropriations

Account #			Description	2023 Actual	2024 Actual	2025 Actual	2026 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	0	0	316	226	
100	104	51770	Medicare	0	0	0	234	
<i>Subtotal - Personnel</i>				0	0	316	18,864	
100	104	53110	Conf/Training/Mileage	50	0	0	350	
100	104	53170	Recruit Testing	0	0	0	300	
100	104	53200	Insurance	0	0	0	1,000	
100	104	53610	Postage	5	13	3	250	
100	104	53630	Phone Charges	0	0	0	300	
100	104	53650	Communic Equip	0	0	0	0	
100	104	53840	Equip Maint	0	0	0	0	
100	104	53860	Maint/Repair Veh	0	0	0	0	
100	104	53930	Legal Ads	323	194	55	2,000	
100	104	53950	Subscrip/Dues	0	250	133	250	
100	104	53990	Other Contr Svcs	0	41	0	200	
100	104	54400	Veh Gas/Oil	0	0	0	0	
100	104	54500	Office Supplies	0	0	0	200	
100	104	54600	Printing & Binding	0	64	0	100	
100	104	56100	Other Oper Exp	0	0	0	0	
<i>Subtotal - Operating</i>				378	562	191	4,950	
<i>Subtotal - 104 - Zoning</i>				378	562	507	23,814	
105 - Finance								
100	105	51110	Full Time Salaries	125,783	102,915	95,394	127,271	
100	105	51130	Overtime	1,917	1,361	316	1,000	
100	105	51510	Retirement	17,495	14,229	13,704	18,287	
100	105	51515	457 Employer Match	4,162	1,970	1,938	2,352	
100	105	51710	Health Insurance	10,253	6,767	17,276	24,497	
100	105	51720	Life Insurance	58	48	66	88	
100	105	51750	Workers' Comp	2,197	2,156	3,151	1,795	
100	105	51770	Medicare	1,887	1,726	1,452	1,894	
100	105	51780	Soc Security	0	0	0	0	
<i>Subtotal - Personnel</i>				163,752	131,172	133,297	177,185	
100	105	53110	Conf/Training/Mileage	348	3,500	1,300	1,300	
100	105	53610	Postage	650	652	554	900	
100	105	53650	Communic Equip	0	0	0	0	
100	105	53840	Equip Maint	0	0	0	0	
100	105	53930	Legal Ads	400	500	1,948	2,000	
100	105	53950	Subscrip/Dues	1,072	1,105	1,694	1,900	
100	105	53970	Bank Svc Charge	17,355	45,090	19,427	18,500	
100	105	53990	Other Contr Svcs	4,166	11,221	9,066	7,000	
100	105	54500	Office Supplies	2,024	1,823	2,551	1,850	
100	105	54600	Printing & Binding	1,411	4,232	426	2,000	
100	105	56100	Other Oper Exp	71	0	0	0	
<i>Subtotal - Operating</i>				27,497	68,123	36,966	35,450	
<i>Subtotal - 105 - Finance</i>				191,249	199,295	170,263	212,635	
107 - Income Tax								
100	107	51110	Full Time Salaries	3,547	2,115	0	2,217	
100	107	51120	Part Time Salaries	0	0	0	0	
100	107	51130	Overtime	0	0	0	50	
100	107	51510	Retirement	494	296	0	317	
100	107	51515	457 Employer Match	2	0	0	0	
100	107	51710	Health Insurance	670	257	0	544	
100	107	51720	Life Insurance	0	0	0	0	
100	107	51750	Workers' Comp	105	67	117	32	
100	107	51770	Medicare	51	31	0	33	
100	107	51780	Soc Security	0	0	0	0	

City of Waterville
FY 2026 Appropriations

Account #			Description	2023 Actual	2024 Actual	2025 Actual	2026 Approp	Comments
			<i>Subtotal - Personnel</i>	4,869	2,766	117	3,193	
100	107	53110	Conf/Training/Mileage	0	0	0	0	
100	107	53200	Insurance	584	651	683	700	
100	107	53460	RITA Expense	113,982	117,044	124,068	129,544	
100	107	53470	Income Tx-Net Prof Adm Fee	0	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	534	1,978	2,188	2,165	
100	107	54500	Office Supplies	0	0	0	0	
100	107	54600	Printing & Binding	0	0	0	0	
100	107	56200	Income Tax Refunds	74,122	71,121	139,499	75,000	
100	107	56210	Income Tx-Net Prof Refunds	0	0	8,889	500	
			<i>Subtotal - Operating</i>	189,222	190,794	275,327	207,909	
			<i>Subtotal - 107 - Income Tax</i>	194,091	193,560	275,444	211,102	
			109 - Law Department					
100	109	53110	Conf/Training/Mileage	0	0	0	0	
100	109	53310	Law Director Contr Svcs	53,697	19,389	16,743	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	10,000	0	15,280	
100	109	53545	Muni Court Supp S	0	0	0	0	
100	109	53560	Public Defender	0	0	0	2,500	
100	109	53591	Prosecutor Support	26,991	47,123	58,750	61,000	
100	109	53592	Victims of Crime Advocate	0	1,500	0	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	60,955	34,613	17,452	30,000	
100	109	54500	Office Supplies	0	0	0	0	
			<i>Subtotal - Operating</i>	141,643	112,625	92,945	136,280	
			<i>Subtotal - 109 - Law Department</i>	141,643	112,625	92,945	136,280	
			201 - Police Department					
100	201	51110	Full Time Salaries	825,661	1,015,493	1,088,745	1,070,814	
100	201	51120	Part Time Salaries	5,122	5,166	4,882	5,806	
100	201	51125	K-9 Reg Time	0	0	0	0	
100	201	51130	Overtime	101,929	33,700	19,205	32,000	
100	201	51135	OT - K-9 Maint	0	0	0	0	
100	201	51155	Acting Pay	4,569	0	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	115,185	141,285	148,780	135,172	
100	201	51515	457 Employer Match	2,871	2,352	5,352	7,043	

City of Waterville
FY 2026 Appropriations

Account #			Description	2023 Actual	2024 Actual	2025 Actual	2026 Approp	Comments
100	201	51710	Health Insurance	209,510	203,576	241,106	248,360	
100	201	51720	Life Insurance	0	0	0	0	
100	201	51750	Workers' Comp	20,136	20,944	26,428	15,582	
100	201	51760	Unemployment Comp	0	0	0	0	
100	201	51770	Medicare	13,584	15,626	16,214	16,244	
100	201	51780	Soc Security	0	0	0	0	
			<i>Subtotal - Personnel</i>	1,298,567	1,438,142	1,550,712	1,535,621	
100	201	51910	Uniforms	16,113	17,535	19,235	18,000	
100	201	53110	Conf/Training	7,928	10,927	16,281	18,780	
100	201	53170	Recruitment/Testing	5,544	2,538	1,612	3,500	
100	201	53200	Insurance	11,201	12,043	12,521	12,900	
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	0	80	126	300	
100	201	53630	Phone Charges	9,057	10,215	12,650	12,000	
100	201	53650	Communication Equip	58	0	4,156	12,000	3 MDTs
100	201	53670	Dispatching	70,259	99,392	104,093	106,000	No subsidy for 2026 payment; 911 Consolidation
100	201	53840	Equip Maint	1,266	300	1,824	4,000	
100	201	53860	Maint/Repair Veh	14,269	12,293	17,291	20,000	
100	201	53910	Rentals	0	0	0	0	
100	201	53930	Legal Advertising	0	0	0	1,500	
100	201	53950	Subscrip/Dues	1,023	3,521	2,822	3,500	
100	201	53990	Other Contr Svcs	30,455	28,506	36,319	43,000	Lexipol,NORIS,LEADS, BCs
100	201	54100	Minor Tools Equip	28,935	14,550	16,007	51,000	Meijer/Kroger Cameras
100	201	54400	Vehicle Gas/Oil	31,218	36,533	36,597	35,000	
100	201	54500	Office Supplies	7,527	6,987	9,270	6,800	
100	201	54600	Printing and Binding	283	425	305	1,500	
100	201	55100	Natural Gas	1,079	1,060	961	1,500	
100	201	55200	Electricity	3,841	4,430	5,095	5,000	
100	201	56100	Other Oper Exp/Safety City	1,591	1,349	3,200	4,200	Safety City-Also 290
100	201	56500	K-9 Operating Expenses	0	0	0	0	
			<i>Subtotal - Operating</i>	241,647	262,684	300,365	366,480	
			<i>Subtotal - 201 - Police Department</i>	1,540,214	1,700,826	1,851,077	1,902,101	
			203 - Fire Department					
100	203	51110	Full Time Salaries					Fire personnel costs moved to 265 Fund
100	203	51910	Uniforms	4,995	9,964	6,617	10,000	
100	203	53110	Conf/Training	10,373	7,476	11,514	14,500	
100	203	53115	Training - St EMS Grant	0	3,520	2,708	3,550	
100	203	53170	Recruitment/Testing	3,995	6,302	8,743	9,000	
100	203	53200	Insurance	18,284	19,298	18,853	19,418	
100	203	53610	Postage	179	256	45	300	
100	203	53630	Phone Charges	6,966	7,264	10,851	11,500	
100	203	53650	Communication Equip	5,780	3,722	9,156	10,000	Luc Co WENS 2,500
100	203	53670	Dispatching	70,259	99,392	104,093	106,000	No subsidy in 2026; 911 Consolidation
100	203	53840	Equip Maint	11,996	13,194	15,935	18,000	Ladder, SCBA, Pump & Hose Tests
100	203	53845	Fire Station Equip Maint	13,738	16,901	13,601	42,000	Roof Repairs
100	203	53860	Maint/Repair Veh	42,322	65,654	88,145	90,000	Fire Veh and Amp Maint/ Repairs
100	203	53910	Rentals	0	0	0	500	

City of Waterville
FY 2026 Appropriations

Account #			Description	2023 Actual	2024 Actual	2025 Actual	2026 Approp	Comments
100	203	53930	Legal Advertising	0	587	0	2,000	
100	203	53950	Subscript/Dues	6,780	9,728	8,024	21,000	
100	203	53990	Other Contr Svcs	30,182	57,868	40,440	50,000	
100	203	54000	Fire Safety Educ Mat'ls	1,758	2,026	1,946	3,000	
100	203	54100	Minor Tools Equip Fire	15,729	10,659	16,316	18,000	
100	203	54200	Min Tools/Supplies Rescue	26,735	21,546	40,652	40,000	EMS Supplies Costs
100	203	54400	Vehicle Gas/Oil	22,058	18,402	16,123	16,000	
100	203	54500	Office Supplies	1,453	1,405	1,426	2,500	
100	203	54600	Printing and Binding	77	86	180	500	
100	203	55100	Natural Gas	5,827	4,993	4,423	5,500	
100	203	55200	Electricity	8,498	8,915	10,462	9,200	
			<i>Subtotal - Operating</i>	307,984	389,158	430,253	502,468	
			<i>Subtotal - 203 - Fire Department</i>	307,984	389,158	430,253	502,468	
			301 - Buildings & Grounds					
100	301	51110	Full Time Salaries	106,890	144,747	130,395	159,113	
100	301	51120	Part Time Salaries	12,689	27,712	33,512	48,470	50% of Seasonal Labor (3)
100	301	51130	Overtime	3,310	6,441	5,610	6,000	Facility maint, storm clean up, emerg tree work
100	301	51510	Retirement	17,200	25,046	23,733	30,086	
100	301	51515	457 Employer Match	135	426	1,281	1,317	
100	301	51710	Health Insurance	29,511	62,925	51,716	73,071	
100	301	51720	Life Insurance	0	0	0	0	
100	301	51750	Workers' Comp	3,758	3,626	4,121	2,990	
100	301	51760	Unemployment Comp	0	0	0	0	
100	301	51770	Medicare	1,784	2,614	2,476	3,116	
100	301	51780	Social Security	0	0	0	0	
			<i>Subtotal - Personnel</i>	175,257	273,537	252,844	324,163	
100	301	51910	Uniforms	2,252	2,184	1,869	2,400	
100	301	53110	Conf/Training	2,511	1,346	2,499	2,500	Tree Maint & Pesticide Applicator Training
100	301	53170	Recruitment/Testing	287	0	0	1,500	
100	301	53200	Insurance	4,444	4,712	4,972	5,145	
100	301	53329	Engineering Fees	0	1,811	2,133	3,500	
100	301	53610	Postage	30	30	15	100	
100	301	53630	Phone Charges	2,310	2,851	2,733	3,000	
100	301	53650	Communication Equip	94	6	44	300	
100	301	53840	Equip Maint	4,437	12,685	13,916	15,000	
100	301	53860	Maint/Repair Veh	8,582	3,106	6,489	8,000	
100	301	53910	Rentals	970	4,385	1,451	1,500	
100	301	53930	Legal Advertising	811	0	0	2,000	
100	301	53950	Subscript/Dues	61	130	184	300	
100	301	53990	Other Contr Svcs	70,819	90,624	81,331	85,000	Munl Bldg Clean Serv, HVAC, Mowing, Snow Removal
100	301	54100	Minor Tools Equip	31,199	28,229	25,713	28,000	
100	301	54400	Vehicle Gas/Oil	13,977	13,621	13,055	14,500	
100	301	54500	Office Supplies	319	225	202	300	
100	301	54600	Printing and Binding	77	86	138	200	
100	301	54800	Impounding/Kennel Exp	0	0	0	2,000	
100	301	55100	Natural Gas	3,000	2,812	2,497	3,500	
100	301	55200	Electricity	9,338	10,111	10,218	10,600	
			<i>Subtotal - Operating</i>	155,518	178,954	169,459	189,345	
			<i>Subtotal - 301 - Buildings & Grounds</i>	330,775	452,491	422,303	513,508	

City of Waterville
FY 2026 Appropriations

Account #				Description	2023 Actual	2024 Actual	2025 Actual	2026 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	31,706	7,183	7,000	10,000		
100	403	53993	July 4th Fireworks	25,000	25,800	27,349	50,000		
100	403	53994	YMCA Summer Rec Prog	0	0	0	0		
100	403	53995	Music in the Park/Events	0	5,075	3,395	10,000		Food Truck Tuesdays
100	403	53996	Fishing Derby	900	900	1,145	1,300		Stock Pond Wat Wks Park
100	403	54100	Pk Pgm/Minor Tools	0	0	0	0		
				<i>Subtotal - Operating</i>	57,606	38,958	38,889	71,300	
				<i>Subtotal - 403 - Recreation</i>	57,606	38,958	38,889	71,300	
				501 - Community Development					
100	501	53110	Conf/Training	0	755	2,970	2,000		Arborist Class, TCA, Urban Forestry Class
100	501	53320	Engineering Fees	5,470	5,268	5,600	5,600		
100	501	53325	Grant Applications	4,998	6,000	904	6,000		
100	501	53330	Subdivision Plan/Constr	12,338	41,708	43,788	40,000		
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	420	280	2,000		
100	501	53935	Air Monitoring Station O&M	0	0	0	0		
100	501	53950	Subscript/Dues	976	4,015	629	8,725		Heritage Ohio, WCIC, OML
100	501	53990	Other Contr Svcs	2,945	874	5,507	7,000		WCIC
100	501	54100	Minor Tools and Sup	0	0	3,761	10,000		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	5,310	0	0	0		Moved to 325 Fund
100	501	55000	PW Open House	0	0	0	0		
100	501	55100	Natural Gas	0	0	0	0		
100	501	55200	Electricity	0	0	0	0		
100	501	56400	Job Creation/Reten Grants	0	0	0	0		
100	501	56550	Comm TV Channel Svcs	0	0	0	0		
				<i>Subtotal - Operating</i>	32,037	59,040	63,439	81,825	
				<i>Subtotal - 501 - Community Development</i>	32,037	59,040	63,439	81,825	

City of Waterville
FY 2026 Appropriations

Account #			Description	2023 Actual	2024 Actual	2025 Actual	2026 Approp	Comments
			503 - Street Lighting					
100	503	53840	Equipment Maint	0	712	1,700	1,700	
100	503	53990	Other Contracted Services	5,700	4,000	14,306	5,000	New St Lights
100	503	54100	Minor Tools and Sup	0	0	0	500	
100	503	55300	Street Lights - Meter	17,696	17,782	17,856	19,100	
100	503	55400	Street Lights - Contr	86,838	92,231	93,690	95,000	
			<i>Subtotal - Operating</i>	110,234	114,725	127,552	121,300	
			<i>Subtotal - 503 - Street Lighting</i>	110,234	114,725	127,552	121,300	
			505 - Solid Waste					
100	505	53700	Residential Collection	250,044	264,074	279,763	358,124	11.63/Mo - June 2026; 12.79 - June 2027; 2425 Units
100	505	53702	Curbside Recycling	95,113	99,526	96,931	123,190	4.00/Mo - June 2026; 4.40/Mo - June 2026; 2,400 Units
100	505	53703	Other Contracted Services	9,000	0	0	12,500	Leaf Coll Contract
100	505	53760	Refuse Extra Bag/Bulk Tags	2,600	2,175	2,170	2,800	
100	505	53760	Municipal Containers	3,090	3,234	3,104	4,000	Munl Bldg, PW, Fire Sta
100	505	54100	Minor Tools and Sup	0	0	0	0	
100	505	56100	Brush Pile/Clean Wood	9,500	4,369	10,833	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	
			<i>Subtotal - Operating</i>	369,347	373,378	392,801	511,614	
			<i>Subtotal - 505 - Solid Waste</i>	369,347	373,378	392,801	511,614	
			601 - Non-Departmental					
100	601	51000	Personal Serv Contingencies	0	0	0	0	
100	601	53200	Insurance	2,536	2,689	2,834	2,936	
100	601	53410	Auditor/Treas Fees	7,801	7,897	11,218	11,200	2025 Actual Expense
100	601	53415	A/T Land Reutilization Fee	8,600	8,024	12,899	12,900	2025 Actual Expense
100	601	53420	Election Expense	1,200	2,101	55	2,150	
100	601	53430	State Examiner Expense	10,080	8,087	8,064	9,000	Split GF/SCMR/Wat/Sew
100	601	53440	Health Department	31,713	31,713	55,142	70,774	Includes \$15,632 Cap Cost
100	601	53450	Advertise Delinquen	58	44	35	100	
100	601	53460	RB/HS Administration Fee	449	426	147	460	
100	601	53510	Emergency Mgt Agen	1,553	1,008	1,640	1,700	
100	601	53610	Postage	235	323	0	750	
100	601	53630	Phone Charges	3,355	3,275	4,598	4,500	
100	601	53840	Equipment Maintenance	382	0	600	600	
100	601	53910	Rentals	4,931	4,857	5,457	5,500	Postage/Copy Machines
100	601	53930	Legal Advertisement	80	120	0	500	
100	601	53950	Subscript/Dues	4,136	4,550	2,509	6,500	TMACOG
100	601	53990	Other Contr Svcs	8,239	5,183	13,160	22,000	GAAP Rpts, Work Comp Consult, Social Media
100	601	53991	Web/Email Support	0	0	0	0	
100	601	53995	Property Tax	9,384	9,358	15,503	15,510	Actual 2025 Expense
100	601	53996	Shared Prop Tax to Twp	94,103	96,836	132,372	133,000	Actual 2025 Expense
100	601	54500	Office Supplies	3,755	3,103	3,003	2,800	
100	601	54600	Printing and Binding	221	129	974	1,000	
100	601	56150	Indigent Burials	0	1,580	0	2,000	
100	601	56160	Credit Fees/Equip Expense	3,343	2,670	3,973	3,900	
100	601	56200	Refunds/Reimburseme	136	183	140	500	
100	601	56300	Gen Operating Contingency	0	0	0	0	
100	601	56310	Gen Contingency Reserves	0	0	0	0	
			<i>Subtotal - Operating</i>	196,290	194,156	274,323	310,280	
			<i>Subtotal - 601 - Non-Departmental</i>	196,290	194,156	274,323	310,280	

City of Waterville
FY 2026 Appropriations

Account #			Description	2023 Actual	2024 Actual	2025 Actual	2026 Approp	Comments
603 - Computer Services								
100	603	51120	Part-Time Salaries	3,057	3,050	3,144	3,443	
100	603	51130	Overtime	0	12	4	50	
100	603	51510	Retirement	428	429	441	492	
100	603	51515	457 Employer Match	58	60	65	0	
100	603	51710	Health Insurance	0	0	0	0	
100	603	51720	Life Insurance	4	1	5	6	
100	603	51750	Worker's Compensation	54	45	78	44	
100	603	51770	Medicare	45	45	47	51	
<i>Subtotal - Personnel</i>				3,646	3,642	3,784	4,086	
100	603	53110	Conferences/Training	0	0	0	0	
100	603	53200	Insurance	1,680	1,680	1,772	1,834	
100	603	53840	Equipment Maintenance	0	0	0	0	
100	603	53950	Subscriptions/Dues	0	0	0	0	
100	603	53990	Other Contract Services	73,752	55,341	61,706	63,000	All Internet, New Era support, Fin/UIT/Citytax , Website Updates
100	603	54100	Minor Tools and Sup	1,277	290	50	1,500	
100	603	54150	Computer Software	3,192	8,195	7,886	10,000	Symantec, Backup System
100	603	54500	Office Supplies	0	0	1,073	0	
<i>Subtotal - Operating</i>				79,901	65,506	72,487	76,334	
<i>Subtotal - 603 - Computer Services</i>				83,547	69,148	76,271	80,420	
900 - Gen Fund Transfers & Advances								
100	900	59220	Trans Gen to Parks/GS 225	600,000	620,000	50,000	40,000	
100	900	59265	Trans Gen to Fire Levy 265	590,000	945,000	300,000	330,000	
100	900	59275	Trans Gen to Emp Retire 275	10,000	33,500	0	0	
100	900	59325	Trans Gen to 5Yr Op 325	425,000	400,000	665,000	60,000	
100	900	59921	Trans Gen to SCMR 210	0	0	30,000	100,000	
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	0	0	0	0	
100	900	59901	Advance Gen to 660	0	0	0	0	
<i>Subtotal - Transfers</i>				1,625,000	1,998,500	1,045,000	530,000	
<i>Subtotal - 900 - Gen Fund Trans & Advances</i>				1,625,000	1,998,500	1,045,000	530,000	
Total General Fund Expenditures				5,437,001	6,173,758	5,537,020	5,505,055	
100 Ending Balance				5,844,634	6,034,858	7,362,836	8,785,986	
210 SCMR Fund								
Beginning Balance				163,006	157,957	161,322	117,657 *	
Balance Adjustment						-3,202		
Revenues								
210	000	43170	Gasoline Tax	320,256	324,132	337,008	337,000	
210	000	43180	Motor Vehicle License Fee	37,324	38,712	38,262	38,000	
210	000	46010	Investment Earnings	7,330	17,096	14,943	15,865	
210	000	48020	Misc. Rev-Refunds/Reimb	0	43	198	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	30,000	100,000	
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				364,910	379,983	420,411	491,865	

City of Waterville
FY 2026 Appropriations

Account #			Description	2023 Actual	2024 Actual	2025 Actual	2026 Approp	Comments
Expenditures								
210	303	51110	Full Time Salaries	195,211	208,629	229,914	257,003	
210	303	51120	Part-Time Salaries	6,335	8,498	8,864	24,259	25% of Seasonal Labor (3)
210	303	51130	Overtime	5,527	5,255	11,107	10,000	
210	303	51140	Snow Plow Overtime	0	0	0	0	
210	303	51510	Retirement	28,933	31,077	34,881	40,954	
210	303	51515	457 Employer Match	384	505	1,165	1,266	
210	303	51710	Health Insurance	47,624	50,135	64,963	65,111	
210	303	51720	Life Insurance	4	4	5	6	
210	303	51750	Workers' Comp	4,318	4,105	5,865	4,077	
210	303	51760	Do Not Use - Unempl	0	0	0	0	
210	303	51770	Medicare	3,008	3,259	3,633	4,242	
<i>Subtotal - Personnel</i>				291,344	311,467	360,397	406,918	
210	303	51910	Uniforms	2,159	2,087	2,146	3,000	
210	303	53110	Conferences/Training	2,511	726	1,315	1,500	
210	303	53170	Recruitment/Testing	0	0	0	1,000	
210	303	53200	Insurance	7,072	7,665	8,077	8,370	
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	2,160	1,733	1,728	2,200	
210	303	53630	Phone Charges	2,180	2,363	3,149	3,000	
210	303	53650	Communications Equipment	94	6	44	250	
210	303	53840	Equipment Maintenance	4,998	6,623	15,143	12,000	
210	303	53860	Maint/Repair Vehicles	9,952	3,658	9,334	8,000	
210	303	53910	Rentals	795	1,858	925	1,500	
210	303	53930	Legal Advertising	0	0	0	1,000	
210	303	53950	Subscriptions/Dues	61	95	60	200	
210	303	53990	Other Contracted Services	25,554	20,732	30,058	29,000	Pav't Marking; Cracksealing
210	303	54100	Do Not Use-See 240	0	0	0	0	
210	303	54110	Traffic/Road Signs	4,944	3,759	9,015	6,000	Replace old signs
210	303	54150	SCMR-Computers	0	0	0	0	
210	303	54400	Vehicle Gas/Oil	10,860	7,572	12,616	9,000	
210	303	54500	Office Supplies	241	225	230	300	
210	303	54600	Printing and Binding	77	85	138	150	
210	303	55100	Natural Gas	1,884	1,752	1,536	2,000	
210	303	55200	Electricity	3,073	4,212	4,963	4,500	
<i>Subtotal - Operating</i>				78,615	65,151	100,477	92,970	
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	
<i>Subtotal - Capital</i>				0	0	0	0	
210	808	58110	Principal Pay-FTBP	0	0	0	0	
210	808	58510	Interest Pay-FTBP	0	0	0	0	
<i>Subtotal - Debt Service</i>				0	0	0	0	
Total Expenditures				369,959	376,618	460,874	499,888	
210 Ending Balance				157,957	161,322	117,657	109,634	
220 State Hwy Fund								
Beginning Balance				127,724	135,555	145,649	133,604	*
Revenues						-2,000		
220	000	43170	Gasoline Tax	23,916	26,281	27,325	27,300	
220	000	43180	Motor Vehicle License Fee	3,026	3,139	3,103	3,100	
220	000	46010	Investment Earnings	0	0	0	0	
Total Revenues				26,942	29,420	30,428	30,400	

City of Waterville
FY 2026 Appropriations

Account #				Description	2023 Actual	2024 Actual	2025 Actual	2026 Approp	Comments
Expenditures									
220	303	53840	Equipment Maintenance	0	0	377	2,500		
220	303	53990	Other Contract Services	15,261	14,286	16,774	16,000	Sidewalks; Rd Striping	
220	303	54100	Minor Tools and Supplies	540	495	2,500	2,000		
220	303	54110	Traffic/Road Signs	641	759	2,993	2,000		
220	303	54300	Road Salt	0	0	15,406	5,500		
220	303	55200	Electricity	2,669	3,786	4,423	4,500		
				<i>Subtotal - Operating</i>	19,111	19,326	42,473	32,500	
220	303	57310	Capital Engineering	0	0	0	0		
220	303	57320	Capital Improvement	0	0	0	0		
				<i>Subtotal - Capital</i>	0	0	0	0	
					Total Expenditures	19,111	19,326	42,473	32,500
					220 Ending Balance	135,555	145,649	133,604	131,504
225 Parks & Green Space Fund									
				Beginning Balance	65,250	147,275	229,361	200,756	*
				Balance Adjustment			-25,099		
Revenues									
225	000	42120	Video Service Provider Fee (Former Franchise Fee)	84,873	79,112	70,347	70,000		
225	000	42125	Open Space Devel Fees	0	0	11,220	7,000		
225	000	43420	ODNR State Grant	0	200,409	0	49,000		
225	000	48090	Misc. Revenue-Other	695	280	46,240	0		
225	000	49000	Adv-In from General Fd	0	0	0	0		
225	000	49100	Trans-In From General Fd	600,000	620,000	50,000	40,000		
				Total Revenues	685,568	899,801	177,807	166,000	
Expenditures									
225	401	53200	Insurance	2,806	2,975	3,139	3,250		
225	401	53320	Engineering Fees	0	3,500	3,500	3,500		
225	401	53840	Equip Maintenance	267	2,289	2,000	3,200		
225	401	53910	Rentals	0	89	0	200		
225	401	53990	Other Contract Services	27,060	7,270	19,851	25,000	Ball Field Maintenance	
225	401	54100	Minor Tools and Supplies	9,358	8,773	8,130	10,000		
225	401	55100	Natural Gas	1,909	1,830	1,730	2,100		
225	401	55200	Electricity	7,976	7,808	7,540	7,000		
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	29,000	29,000		
				<i>Subtotal - Operating</i>	68,376	53,534	74,890	83,250	
225	401	57220	Cap B & G - Parks	0	0	0	0		
225	401	57320	Capital Improvement	435,167	764,181	106,423	80,000		
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	100,000	0	0	0		
				<i>Subtotal - Capital</i>	535,167	764,181	106,423	80,000	
225	819	58110	Dudrow Site Debt Payment	0	0	0	0		
				<i>Subtotal - Debt Service</i>	0	0	0	0	
					<i>Subtotal - Capital & Debt</i>	535,167	764,181	106,423	80,000
					Total Expenditures	603,543	817,715	181,313	163,250
					225 Ending Balance	147,275	229,361	200,756	203,506

City of Waterville
FY 2026 Appropriations

Account #			Description	2023 Actual	2024 Actual	2025 Actual	2026 Approp	Comments
240 Permissive Tax Fund								
Beginning Balance				196,822	198,867	226,547	208,825	*
Balance Adjustment						-980		
Revenues								
240	.000	.41300	Permissive Tax-Local Code B	31,510	32,500	32,780	32,500	
240	.000	.43210	Permissive Tax-City Code D/F	15,755	16,250	16,390	16,250	
240	.000	.43300	Permissive Tax-Local Code J	31,510	32,500	32,780	32,500	
240	.000	.46010	Investment Earnings	76	136	151	150	
240	.000	.48020	Misc. Rev-Refunds/Reimb	0	0	0	0	
Total Revenues				78,851	81,386	82,101	81,400	
Expenditures								
240	.303	.53320	Engineering	0	24,999	17,958	18,000	
240	.303	.53990	Other Contract Serv	6,000	20,045	47,566	40,000	Crack/Joint Sealing; Striping, Brine
240	.303	.54100	Minor Tools and Sup	11,955	8,662	14,040	11,000	
240	.303	.54300	Road Salt	58,851	0	19,279	39,200	
240	.601	.53990	Other Contract Serv(Do not use)	0	0	0	0	
Total Expenditures				76,806	53,706	98,843	108,200	
240 Ending Balance				198,867	226,547	208,825	182,025	
250 Police Pension Fund								
Beginning Balance				10,000	10,000	12,486	35,567	*
Revenues								
250	.000	.41100	Real Estate Taxes	56,508	57,105	80,691	80,700	
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	6,694	6,831	8,518	8,500	
Total Revenues				63,202	63,936	89,209	89,200	
Expenditures								
250	.201	.53410	Auditor/Treas Fees	688	697	968	970	Actual 2025 Expense
250	.201	.53415	A/T Land Reutilization Fee	436	712	1,144	1,144	Actual 2025 Expense
250	.201	.53450	Delinquent Advert Fees	331	4	3	100	
250	.201	.53460	RB/HS Administrative Fee	40	37	13	50	
250	.201	.56100	Retirement Oper Exp	61,707	60,000	64,000	80,000	
250	.201	.56200	Reimbursement Gen F					
Total Expenditures				63,202	61,450	66,128	82,264	
250 Ending Balance				10,000	12,486	35,567	42,503	
260 Education/Enforcement Fund								
Beginning Balance				28,296	31,636	46,138	57,328	*
Revenues								
260	.000	.45300	Other Court Distributions	0	0	0	1,000	
260	.000	.48090	CPT-State Attorney General	3,340	14,502	11,190	5,000	
Total Revenues				3,340	14,502	11,190	6,000	
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				31,636	46,138	57,328	58,328	

City of Waterville
FY 2026 Appropriations

Account #			Description	2023 Actual	2024 Actual	2025 Actual	2026 Approp	Comments
265 Fire Levy Fund								
Beginning Balance				154,355	91,235	483,986	413,562	
Balance Adjustment								
Revenues								
265 . 000 . 41100	Real Estate Taxes			586,525	592,425	694,166	694,166	
265 . 000 . 43160	Property Tax Reimbursement			7,345	7,699	6,465	6,465	
265 . 000 . 43165	RB/HS Administrative Fees			0	0	0	0	
265 . 000 . 48020	Misc. Revenue Refunds/Reimb			0	187	1,414	100	
265 . 000 . 48090	Misc. Revenue-Other			0	163,114	405,013	405,000	Co EMS Agreement
265 . 000 . 49100	Trans-In From General Fd			590,000	945,000	300,000	330,000	
Total Revenues				1,183,870	1,708,425	1,407,058	1,435,731	
Expenditures								
265 . 203 . 51110	Full Time Salaries			617,774	696,714	767,690	856,698	
265 . 203 . 51120	Part Time Salaries-SS			204,175	154,463	158,062	187,860	
265 . 203 . 51125	Part Time Salaries-PERS			0	0	0	1,050	
265 . 203 . 51130	Overtime			39,366	26,510	59,042	68,640	
265 . 203 . 51140	Volunteer Compensation-SS			22,890	0	150	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			154,580	164,846	187,497	199,458	
265 . 203 . 51515	457 Employer Match			7,237	3,602	2,470	4,393	
265 . 203 . 51710	Health Insurance			157,528	214,403	238,355	265,989	
265 . 203 . 51720	Life Insurance			0	0	150	1,418	PT Staff
265 . 203 . 51750	Workers' Comp			15,651	18,505	20,085	15,596	
265 . 203 . 51751	Workers' Comp-Vol FFs			0	0	1,783	273	
265 . 203 . 51760	Unemployment Comp			0	0	0	0	
265 . 203 . 51770	Medicare			12,966	12,781	14,318	16,241	
265 . 203 . 51780	Social Security			525	9,965	11,074	11,802	
Subtotal - Personnel				1,232,692	1,301,789	1,460,676	1,631,918	
265 . 203 . 53410	Auditor/Treasurers Fees			6,471	6,544	7,602	7,602	Actual 2025 Expense
265 . 203 . 53415	A/T Land Reutilization Fees			7,729	7,257	9,161	9,161	Actual 2025 Expense
265 . 203 . 53450	Delinquent Advert Fees			55	42	33	50	
265 . 203 . 53460	RB/HS Administrative Fees			43	42	10	50	
265 . 203 . 53990	Other Contract Serv			0	0	0	0	
Subtotal - Operating				14,298	13,885	16,806	16,863	
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				1,246,990	1,315,674	1,477,482	1,648,781	
265 Ending Balance				91,235	483,986	413,562	200,512	

* Beginning 2026 Fund Balances are
Actual 2025 Ending Balances

City of Waterville
FY 2026 Appropriations

Account #	Description	2023 Actual	2024 Actual	2025 Actual	2026 Approp	Comments
275 Employee Retirement Benefits Fund						
	Beginning Balance	67,949	65,714	57,214	57,214	*
	Revenues					
275 . 000 . 49999	Trans-In Retire Severance	10,000	33,500	0	0	
	Total Revenues	10,000	33,500	0	0	
	Expenditures					
275 . 601 . 59200	Emp Ret Ben Reserve					
275 . 700 . 51160	Accum Sick Leave	3,156	15,616	0	2,000	
275 . 700 . 51170	Accum Vacation Leave	7,381	24,113	0	4,000	
275 . 700 . 51180	Accum Comp Time	1,698	2,271	0	2,000	
	Total Expenditures	12,235	42,000	0	8,000	
	275 Ending Balance	65,714	57,214	57,214	49,214	
290 Crime Prevention Fund						
	Beginning Balance	1,827	2,007	2,556	9,248	*
	Revenues					
290 . 000 . 43540	Federal Grants	0	0	0	0	
290 . 000 . 44160	Registrations-Safety City	1,680	2,040	2,760	2,760	
290 . 000 . 48070	Donations & Gen Fd Tr In	0	0	4,200	0	
	Total Revenues	1,680	2,040	6,960	2,760	
	Expenditures					
290 . 201 . 53990	Other Contract Serv	0	0	0	0	
290 . 201 . 53995	Safety City Expense	1,500	1,491	268	3,000	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 Blinding	0	0	0	0	
	Total Expenditures	1,500	1,491	268	3,000	
	290 Ending Balance	2,007	2,556	9,248	9,008	
300 Law Enforcement Trust Fund						
	Beginning Balance	8,542	9,207	9,207	9,207	*
	Revenues					
300 . 000 . 45300	Forfeitures/Local Maumee	0	0	0	500	
300 . 000 . 45350	Forfeitures/Eq Shr-US Marsh	0	0	0	0	
300 . 000 . 48090	Misc Revenue-Other	665	0	0	0	
	Total Revenues	665	0	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, Mln Tools&Sup-US Mar/Eq Sh	0	0	0	0	
	Total Expenditures	0	0	0	0	
	300 Ending Balance	9,207	9,207	9,207	9,707	
325 5 Yr Operating Budget Capital Fund						
	Beginning Balance	1,448,162	1,494,379	2,418,977	1,961,034	*
	Balance Adjustment			-330,710	0	
	Revenues					
325 . 000 . 41500	Municipal Income Tax	1,285,412	1,324,200	1,402,016	1,369,071	2025 Actual + 1% (25%)
325 . 000 . 41550	Munl Inc Tax - Utilities	12,844	60	3,865	3,800	2025 Actual + 0% (25%)
325 . 000 . 41560	Munl Inc Tax - Oh Net Profit	20,669	31,929	3,067	10,667	
325 . 000 . 43410	Lucas Cty SWMD Grant	0	0	0	0	
325 . 000 . 43420	OPWC Grant	214,671	0	153,240	460,257	
325 . 000 . 43425	OPWC Loan	0	0	0	0	
325 . 000 . 43440	State Grants	0	682,382	149,626	1,590,906	
325 . 000 . 43520	Misc Fed Grant	0	0	0	0	
325 . 000 . 43525	Dwntn Revitalization Grant	0	0	0	0	

City of Waterville
FY 2026 Appropriations

Account #			Description	2023 Actual	2024 Actual	2025 Actual	2026 Approp	Comments
325	000	46010	Investment Earnings	27,262	60,486	56,629	62,736	
325	000	46015	Bond/Note Sale Premiums	0	0	0	0	
325	000	47030	Special Assess-Sidewalks	0	0	0	0	
325	000	47060	Special Assess Di Improv	0	0	0	0	
325	000	48000	Subdiv Tree Fees	9,900	9,000	10,800	10,800	
325	000	48025	RITA Retainer Refund	17,554	24,445	22,657	23,000	
325	000	48090	Misc Revenue	142,269	147,468	103,002	102,000	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 DwnIn 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 DwnIn 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	425,000	400,000	665,000	60,000	
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	2,155,581	2,679,970	2,569,902	3,693,237	
			Total Note Revenue	0	0	0	0	
			Expenditures					
			101 - Council					
325	101	57420	Cap Equip - Council	0	0	0	25,000	
			103 - Administration					
325	103	57510	Cap Furn/Fix-Admini	0	0	0	0	
			105 - Finance					
325	105	53310	Underwrite/Legal Fee Bonds/Notes	0	0	0	0	Operating/Bond Fees
325	105	53415	A/T Land Reutilization Fee	0	0	0	0	Operating
325	105	57510	Cap Furn/Fix-Finance	0	0	0	0	
			Subtotal - 105 - Finance	0	0	0	0	
			107 - Income Tax					
325	107	53460	RITA Expense	37,994	39,015	41,356	42,500	2025 Income Tax @ 3%
325	107	53470	Income Tx-Net Prof Adm Fee	0	0	0	0	
325	107	56200	Income Tax Refund	24,707	23,707	46,500	30,000	
325	107	56210	Income Tx-Net Prof Refunds	0	0	2,963	500	
325	107	57220	Bldg/Grds-Tax	0	0	0	0	
325	107	57420	Cap Equip-Tax	0	0	0	0	
			Subtotal - 107 - Income Tax	62,701	62,722	90,819	73,000	Operating
			201 - Police Department					
325	201	57420	Cap Equip-Police Dept	202,002	181,517	204,295	214,287	Car, Cameras, Office Updates, Drone

City of Waterville
FY 2026 Appropriations

Account #			Description	2023 Actual	2024 Actual	2025 Actual	2026 Approp	Comments
203 - Fire Department								
325	203	57420	Cap Equip-Fire/EMS	101,672	142,599	105,883	599,500	EMS & Fire Equip, Utility Truck, Swift Boat, Station Improv
325	203	57510	Cap Furn/Fix-Fire/EMS	0	0	0	0	
<i>Subtotal - Capital</i>				101,672	142,599	105,883	599,500	
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	
<i>Subtotal - Debt</i>				0	0	0	0	
<i>Subtotal - 203 - Fire Department</i>				101,672	142,599	105,883	599,500	
301 - Buildings & Grounds								
325	301	57220	Cap Improv-B&G	260	23,625	36,541	0	
325	301	57420	Cap Equip-Bldg/Grds	10,278	90,000	72,559	69,060	St Sweeper, Vehicles, Equip
325	816	58110	Prin Pay - PW Addition	0	0	0	0	
325	816	58510	Int Pay - PW Addition	0	0	0	0	
<i>Subtotal - 301 - Buildings & Grounds</i>				10,538	113,625	109,100	69,060	
303 - SCMR								
325	303	57220	Cap Bldg/Grds-SCMR	0	3,546	0	0	
325	303	57330	Cap St Resurface	1,053,511	597,088	806,860	2,170,000	MV-Mono Project, Canal Rd
325	303	57420	Cap Equip-SCMR		90,000	22,559	34,560	St Sweeper
<i>Subtotal - Capital</i>				1,053,511	690,634	829,419	2,204,560	
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	
<i>Subtotal - Debt</i>				12,312	12,312	12,312	12,313	
<i>Subtotal - 303 - SCMR</i>				1,065,823	702,946	841,731	2,216,873	
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	
<i>Subtotal - 401 - Parks Maintenance</i>				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	
<i>Subtotal - 403 - Recreation</i>				0	0	0	0	
501 - Community Development								
325	501	53920	Tree Maintenance	0	0	0	0	
325	501	53990	Other Contracted Services	80,424	73,246	71,843	70,000	Zoning Update; Ball Field Maint (Operating)
325	501	57220	Bldg/Grds-Comm Dev	11,670	11,833	19,990	8,000	Banners/ Holiday Decorations
325	501	57300	Downtown Revitalization	0	0	0	0	

City of Waterville
FY 2026 Appropriations

Account #			Description	2023 Actual	2024 Actual	2025 Actual	2026 Approp	Comments
325	501	57320	Cap Imp-Comm Devel	33,500	24,976	24,246	100,000	Sidewalks Repair
<i>Subtotal - Capital</i>				125,594	110,055	116,079	178,000	
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 Dwnrn Revital	0	0	0	0	
325	811	58510	Int Pay-07-08 Dwnrn Revitaliz	0	0	0	0	
325	814	58110	Prin Pay-10-11 Dwnrn Revital	0	0	0	0	
325	814	58510	Int Pay-10-11 Dwnrn Revitaliz	0	0	0	0	
<i>Subtotal - Debt</i>				0	0	0	0	
Subtotal - 501 - Community Development				125,594	110,055	116,079	178,000	
502 - Public Trees								
325	502	53920	Tree Maintenance	29,500	32,590	27,360	30,000	Operating
325	502	53921	Tree Removals	28,149	19,875	17,805	20,000	Operating
325	502	53922	Tree Planting	80,292	152	152	7,000	
325	502	53923	Subdiv Street Trees	7,807	2,487	0	7,000	
<i>Subtotal - 502 - Public Trees</i>				145,748	55,104	45,317	64,000	
503 - Street Lighting								
325	503	53840	Equip Maint/Improvements	1,700	1,000	775	1,000	
325	503	53990	Other Contracted Services	3,800	3,000	2,000	2,000	Operating
325	503	54100	Minor Tools and Sup	0	0	0	0	
325	503	57320	Cap Imp-St Lights D	9,018	0	6,000	0	
<i>Subtotal - 503 - Street Lighting</i>				14,518	4,000	8,775	3,000	Operating
505 - Solid Waste								
325	505	57220	Cap B/G-Solid Waste	0	3,000	0	20,000	Recycle Facility Study (Operating)
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	
<i>Subtotal - 505 - Solid Waste</i>				0	3,000	0	20,000	
601 - Non-Departmental								
325	601	57220	Cap Bldg/Grd Non-Dept	0	0	741,009	0	
325	601	57420	Cap Equip Non-Dept	0	0	4,680	0	
325	601	57510	Cap Furn/Fix-Non De	0	0	0	0	
<i>Subtotal - 601 - Non-Departmental</i>				0	0	745,689	0	
603 - Computer Services								
325	603	57420	Cap Equip/Software	8,988	6,474	64,617	12,000	Computer components, printers, software upgrades
804 - Non-Departmental Debt Service								
325	821	58110	Prin Pay -2021 Bond/Fire Trucks	165,000	165,000	165,000	165,000	
325	821	58510	Int Pay -2021 Bond/Fire Trucks	15,480	13,830	12,180	10,530	
325	820	58110	Prin Pay - 2012 Bonds	180,000	185,000	180,000	185,000	
325	820	58510	Int Pay - 2012 Bonds	11,300	9,500	7,650	5,850	
<i>Subtotal - 601 - Non-Departmental Debt Service</i>				371,780	373,330	364,830	366,380	

City of Waterville
FY 2026 Appropriations

Account #			Description	2023 Actual	2024 Actual	2025 Actual	2026 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	
			<i>Subtotal - 900 - Reimbursements</i>	0	0	0	0	
			Total Expenditures	2,109,364	1,755,372	2,697,135	3,841,100	
			325 Ending Balance	1,494,379	2,418,977	1,961,034	1,813,171	
			330 Tax Equivalent Fund (TIF)					
			Beginning Balance	0	0	0	0*	
			Revenues					
330	000	41270	Service Payments Rev - TIF	230,572	215,168	252,664	252,665	Farnsworth Investors
330	000	46010	Investment Earnings	0	0	0	0	
			Total Revenues	230,572	215,168	252,664	252,665	
			Expenditures					
330	501	53410	T.I.F. Treas./Aud. Fees	2,255	2,882	2,849	2,849	TIF to Treas/Aud
330	501	56600	T.I.F. Service Pymt-Cap Proj	228,317	212,286	249,815	249,816	TIF to Developer
			Total Expenditures	230,572	215,168	252,664	252,665	
			330 Ending Balance	0	0	0	0	
			610 Water Fund					
			Beginning Balance	1,244,829	1,364,566	1,534,171	1,675,915*	
			Balance Adjustment			-3,891		
			Revenues					
610	000	44510	Consumption Charge	1,453,024	1,434,717	1,432,199	1,435,000	
610	000	44520	Consumpt Charge-Penalty	13,601	10,757	9,364	12,500	
610	000	44530	Lucas County Revenue	0	0	0	0	
610	000	44540	Bulk Water Sales	0	0	0	0	
610	000	44550	Tap-In Fees Water	26,415	25,070	26,160	30,000	
610	000	44560	Service Charges	1,692	960	2,319	1,600	
610	000	46010	Investment Earnings	32,224	77,035	69,399	69,000	
610	000	47040	Spec Assess Wat Collect	0	0	0	0	
610	000	48020	Misc Rev Refunds/Reimb	0	35	285	1,000	
610	000	48090	Misc. Revenue-Other	7,200	8,401	7,200	7,200	Amplex Lease Pmts
610	000	49620	Water Deposit-Credit	0	0	0	0	
610	000	49640	Adv/Trans In	0	0	0	0	
			Total Revenues	1,534,156	1,556,975	1,546,926	1,556,300	
			Expenditures					
610	305	51110	Full-Time Salaries	170,319	171,327	175,693	228,264	
610	305	51120	Part-Time Salaries	6,335	8,498	8,864	24,259	25% of Seasonal Labor (3)
610	305	51130	Overtime	15,535	8,601	12,518	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	26,786	26,265	27,251	36,997	
610	305	51515	457 Employer Match	1,348	1,530	1,924	1,741	
610	305	51710	Health Insurance	50,091	46,330	49,003	57,732	
610	305	51720	Life Insurance	8	8	10	13	
610	305	51750	Worker's Compensation	4,431	3,915	5,210	3,675	
610	305	51760	Unemployment Compensat	0	0	0	0	
610	305	51770	Medicare Contribution	2,925	2,794	2,857	3,832	
610	305	51780	Social Security	0	0	0	0	
			Subtotal - Personnel	277,778	269,268	283,330	366,512	
610	305	51910	Uniforms	2,016	2,114	1,854	2,300	
610	305	53110	Conferences/Training	3,822	3,153	2,993	3,200	
610	305	53170	Recruitment/Testing	25	1,000	0	1,500	
610	305	53200	Insurance	3,973	4,212	4,444	4,578	

**City of Waterville
FY 2026 Appropriations**

Account #			Description	2023 Actual	2024 Actual	2025 Actual	2026 Approp	Comments
610	305	53320	Engineering Fees	0	3,500	3,500	3,500	
610	305	53430	State Examiner Expe	3,240	2,599	2,592	2,700	
610	305	53580	BG Bulk Water Chgs	1,016,999	1,003,715	948,733	1,100,000	
610	305	53610	Postage	7,770	10,366	11,590	9,000	
610	305	53630	Phone Charges	2,075	2,103	2,648	2,700	
610	305	53650	Communications Equip	281	12	43	300	
610	305	53840	Equipment Maintenance	2,493	5,695	4,823	5,700	
610	305	53860	Maint/Repair Vehicles	2,570	3,719	1,877	3,500	
610	305	53910	Rentals	795	750	925	750	
610	305	53930	Legal Advertising	0	0	131	1,000	
610	305	53950	Subscriptions/Dues	62	95	297	300	
610	305	53990	Other Contract Services	51,293	36,504	80,365	80,000	
610	305	54100	Minor Tools and Supplies	22,201	21,089	31,658	25,000	
610	305	54150	Water-Computers	0	0	0	600	
610	305	54400	Vehicle Gas/Oil	4,268	3,877	5,483	4,200	
610	305	54500	Office Supplies	411	822	954	600	
610	305	54600	Printing and Binding	146	177	138	200	
610	305	55100	Natural Gas	1,947	1,896	1,660	2,200	
610	305	55200	Electricity	10,239	10,704	11,255	10,900	
610	305	56100	Other Operating Exp	0	0	0	0	
610	305	56200	Refunds/Reimbursements	15	0	0	500	
			Subtotal - Operating	1,136,641	1,118,102	1,117,961	1,265,228	
610	900	59640	Adv/Trans Oper to Cap	0	0	0	0	
			Total Expenditures	1,414,419	1,387,370	1,401,291	1,631,740	
			610 Ending Balance	1,364,566	1,534,171	1,675,915	1,600,475	
620 Water Deposit Fund								
			Beginning Balance	78,294	76,110	80,559	89,629	*
			Revenues					
620	000	49910	Water Deposits-New Serv	450	1,700	2,700	2,850	
620	000	49915	Water Utility Overpayments	618	7,036	11,133	8,000	
			Total Revenues	1,068	8,736	13,833	10,850	
			Expenditures					
620	900	59991	Water Deposit-Refund Cks	3,252	4,287	4,763	4,200	
620	900	59992	Water Dep-Credit to Water Bill	0	0	0	0	
			Total Expenditures	3,252	4,287	4,763	4,200	
			620 Ending Balance	76,110	80,559	89,629	96,279	
640 Water Debt Fund								
			Beginning Balance	551,794	580,613	653,217	872,434	*
			Balance Adjustment					
			Revenues					
640	000	43420	OPWC Grant	32,190	0	102,160	0	
640	000	43425	OPWC Loan	32,932	235,029	0	0	
640	000	44510	Capital Charge	453,567	460,770	465,877	460,000	
640	000	44520	Capital Charge-Penalty	3,550	3,317	2,986	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	0	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 2026 Fund Balances are
Actual 2025 Ending Balances

City of Waterville
FY 2026 Appropriations

Account #			Description	2023 Actual	2024 Actual	2025 Actual	2026 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				522,239	699,116	571,023	465,000	
Expenditures								
640	305	53310	Underwrite/Legal Fee Bonds/Notes	0	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	446	1,266	8,789	10,000	Operating
640	305	57320	Capital Improvement	172,218	273,568	28,000	49,000	Repairs; Hydrants
640	305	57420	Capital Equipment	30,151	56,830	15,000	41,750	Water Meters, Vehicle
640	305	57510	Cap Furniture/Fixtures	0	0	0	0	
<i>Subtotal - Capital</i>				<i>202,815</i>	<i>331,664</i>	<i>51,789</i>	<i>100,750</i>	
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	29,143	36,665	37,400	Sycam Wat Tower Restore-6,366(CL27K); Conrad Tower Restore-6,273(CT42N); Mich Ave Repl Ph 1-7,155(CL22S); Mich Ave Repl Ph2-2651 (CL34V)
640	807	58130	Luc Co OWDA/OPWC Loan-N Rlv	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-08 Wat Tower Res Sycam	0	0	0	0	
640	811	58510	Note Int Pay-08 Wat Tower Res Sycam	0	0	0	0	
640	813	58110	Notes/2021 Bond Roll Ov Princ	66,800	66,700	66,700	66,700	
640	813	58510	Note/2021 Bond Roll Ov Int Pay	20,979	20,310	19,644	18,978	
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	4,837	4,588	4,338	4,100	
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 Mast)	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	Pery 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	27,060	25,622	24,185	22,750	
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	
<i>Subtotal - Debt Service</i>				<i>290,605</i>	<i>294,848</i>	<i>300,017</i>	<i>298,418</i>	

City of Waterville
FY 2026 Appropriations

Account #			Description	2023 Actual	2024 Actual	2025 Actual	2026 Approp	Comments
640	900	59325	Adv/Trans 640 to 325	0	0	0	0	
640	900	59810	Adv/Trans Water Cap to 610	0	0	0	0	
			<i>Subtotal - 900 - Reimbursements</i>	0	0	0	0	
			Total Expenditures	493,420	626,512	351,806	399,168	
			640 Ending Balance	580,613	653,217	872,434	938,266	
660 Sanitary Sewer Fund								
			Beginning Balance	313,857	213,576	221,801	193,315	
			Balance Adjustment			-2,863		
			Revenues					
650	000	46010	Interest	12,102	21,491	17,236	18,000	
650	000	44710	Consumption Charge	569,048	640,703	545,271	642,000	
650	000	44720	Consumption Charge-Penalty	3,929	5,326	4,069	5,780	
650	000	44750	Tap-in Fees Sanitary	14,040	12,420	12,960	15,000	
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	0	9,271	1,419	1,000	
			Total Revenues	599,119	689,211	580,955	681,780	
			Expenditures					
650	309	51110	Full-Time Salaries	153,045	138,061	110,554	109,300	
650	309	51120	Part-Time Salaries	0	0	0	0	
650	309	51130	Overtime	364	1,178	238	2,000	
650	309	51160	Accum Sick Leave	0	0	0	0	
650	309	51510	Retirement	21,593	19,379	15,171	15,775	
650	309	51515	457 Employer Match	1,812	2,124	1,882	1,378	
650	309	51710	Health Insurance	80,213	52,974	28,640	20,876	
650	309	51720	Life Insurance	8	8	10	13	
650	309	51750	Worker's Compensation	5,160	3,001	4,533	1,558	
650	309	51770	Medicare Contribution	2,308	2,089	1,606	1,442	
			Subtotal - Personnel	264,503	218,814	162,634	152,341	
650	309	51910	Uniforms	1,873	1,531	1,291	2,000	
650	309	53110	Conferences/Training	4,080	1,402	1,375	2,000	
650	309	53170	Recruitment/Testing	76	0	0	1,000	
650	309	53200	Insurance	5,657	6,166	4,796	4,940	
650	309	53320	Engineering	0	1,500	464	1,500	
650	309	53430	State Examiner Expe	2,520	2,022	2,016	2,500	
650	309	53570	L/C WW Treatment	296,531	322,857	311,314	326,000	
650	309	53575	L/C WW Surcharge	0	0	0	0	
650	309	53610	Postage	7,770	8,446	10,029	8,325	
650	309	53630	Phone Charges	2,146	2,193	2,123	2,300	
650	309	53650	Communications Equipment	94	2,000	45	1,000	
650	309	53840	Equipment Maintenance	2,709	5,306	5,563	6,000	
650	309	53850	Storm Sewer Expenses	12,413	8,849	12,000	12,300	
650	309	53860	Main/Repair Vehicles	4,164	1,675	3,284	4,000	
650	309	53870	Lift Station Maintenance	16,793	2,009	8,097	20,000	Spare parts for lift stations
650	309	53910	Rentals	1,033	954	928	1,000	
650	309	53930	Legal Advertising	0	0	131	800	
650	309	53950	Subscriptions/Dues	2,123	1,735	2,000	1,000	
650	309	53990	Other Contract Services	36,645	48,317	38,928	38,000	
650	309	54100	Minor Tools and Supplies	12,126	14,252	10,232	12,000	
650	309	54150	Sewer-Computers	0	0	1,100	1,100	
650	309	54400	Vehicle Gas/Oil	1,558	2,691	1,467	2,000	
650	309	54500	Office Supplies	299	473	411	400	
650	309	54600	Printing and Binding	154	86	138	200	
650	309	55100	Natural Gas	2,117	1,948	1,734	2,500	
650	309	55200	Electricity	22,016	25,275	23,978	27,000	
650	309	56100	Other Operating Expenses	0	0	0	0	

City of Waterville
FY 2026 Appropriations

Account #			Description	2023 Actual	2024 Actual	2025 Actual	2026 Approp	Comments
650	309	56200	Refunds/Reimbursements	0	485	500	500	
			<i>Subtotal - Operating</i>	434,897	462,172	443,944	480,365	
650	900	59680	Trans Oper to Cap	0	0	0	0	
			Total Expenditures	699,400	680,986	606,578	632,706	
			650 Ending Balance	213,576	221,801	193,315	242,389	
660 Storm Sewer Fund								
			Beginning Balance	44,738	58,238	36,515	44,242	*
			Revenues					
660	000	44730	Capital Charge-Lucas Cty	0	0	0	0	
660	000	44760	Tap-In Fees Storm	13,500	12,420	12,960	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	0	0	0	0	
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	12,420	12,960	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	5,233	5,300	Lucas Co Fees
660	309	54100	Minor Tools and Supplles	0	0	0	0	
660	309	56100	Other Operating Expenses	0	0	0	0	
			<i>Subtotal - Operating</i>	0	0	5,233	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	34,143	0	20,000	
			<i>Subtotal - Capital</i>	0	34,143	0	20,000	
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 Princlpal Pay-3rd St	0	0	0	0	
660	810	58510	Note Interest Pay-3rd St	0	0	0	0	
			<i>Subtotal - Debt Service</i>	0	0	0	0	
660	900	59900	Advance - Out (Repay 100)	0	0	0	0	
			<i>Subtotal - Transfers</i>	0	0	0	0	
			Total Expenditures	0	34,143	5,233	25,300	
			660 Ending Balance	58,238	36,515	44,242	35,942	
680 Sewer Debt Fund								
			Beginning Balance	390,829	474,395	434,257	504,381	*
			Balance Adjustment					
			Revenues					
680	000	44710	Capital Charge	304,973	308,488	311,464	308,000	
680	000	44720	Capital Charge-Penalty	2,438	2,230	2,006	2,000	
680	000	44750	Special San Sewer Tap Fees	0	0	0	0	
680	000	43420	OPWC Grant	32,190	0	0	0	
680	000	43425	OPWC Loan	32,931	0	0	0	
680	000	43450	ARRA Grant	0	0	0	0	
680	000	43455	ARRAWPCLF Loan	0	0	0	0	
680	000	46015	Bond/Note Sale Premiums	0	0	0	0	
680	000	48090	Misc. Revenue Other	0	0	88,100	0	

City of Waterville
FY 2026 Appropriations

Account #			Description	2023 Actual	2024 Actual	2025 Actual	2026 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	0	0	0	0	
680	000	49650	Trans Sewer Op - Sew Cap	0	0	0	0	
Total Revenues				372,532	310,718	401,570	310,000	
Expenditures								
680	309	53310	Underwrite/Legal Fee Bnds/Notes	0	0	0	0	Bond Fees
680	309	56200	Refunds-Capital Charge	0	0	0	0	
680	309	57310	Cap Engineering	446	3,625	8,000	8,000	
680	309	57320	Capital Improvement	594	0	5,000	35,000	
680	309	57420	Cap Machine/Equipment	19,299	75,283	5,110	34,250	Meters,Veh, JDeere
Subtotal - Capital				20,339	78,908	18,110	77,250	
680	800	58130	Prin - Cap Lease	0	0	0	0	
680	800	58150	OPWC Loan Principal Pay	17,320	18,212	17,705	19,477	Ph I relne CL11A(3,213); Ph II Relne CL20F(2,880); Dutch Rd PS CT39H (7,144); Standby Gen Replace CL20L(7,628)
680	800	58510	OPWC Loan Interest Pay	331	262	194	125	Dutch Rd PS CT39H
680	801	58130	Cty Orig 1977 - Prin OWDA	5,179	7,417	8,250	8,600	
680	801	58530	Cty Orig 1977 - Int OWDA	2,833	3,200	2,577	2,200	
680	802	58130	Cty Expan 1995-Prin OWDA	360	372	379	400	
680	802	58530	Cty Expan 1995 - Int OWDA	0	0	0	0	
680	803	58130	Prin-2005 WWTP/OWDA/OPWC	106,037	109,844	113,799	117,908	
680	803	58530	Int-2005 WWTP/OWDA	28,746	24,939	20,984	15,000	
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	2,472	2,540	2,611	2,720	OWDA Ln# 5461 - P
680	815	58510	Int-ARRA(WPCLF) Loan	583	514	444	335	OWDA Ln# 5461 - I
680	825	58110	Note/Bnd Prin Pay-12 SR64 W San S	15,000	15,000	15,000	20,000	
680	825	58510	Note/Bond Int Pay-12 SR64 W San S	4,265	4,078	3,890	3,703	
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	10,279	10,549	10,826	12,000	Luc Co WWTP & Trunk Line
680	834	58530	Int-2018 WWTP/OWDA	5,737	5,467	5,189	5,200	
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	45,265	46,065	47,372	49,000	OWDA 7799; OPWC Lucas Co
680	836	58510	Int-WRRF ADC Proj-OWDA	20,009	19,209	17,902	17,925	
680	838	58110	2021 Bond/Note Prin Canopy WM	3,200	3,300	3,300	3,300	
680	838	58510	2021 Bond/Note Int Canopy WM	1,011	980	947	947	
680	840	58110	Prin-Co MH2-4 Rehab:OWDA/OPWC	0	0	41,967	78,450	Additional Debt in 2026
680	840	58510	Int-Co MH2-4 Rehab:OWDA/OPWC	0	0	0	0	
Subtotal - Debt Service				268,627	271,948	313,336	357,290	
Total Expenditures				288,966	350,856	331,446	434,540	
680 Ending Balance				474,395	434,257	504,381	379,841	
All Funds Beginning Balance				10,052,612	10,955,965	12,788,822	13,946,754	
All Funds Balance Adjustment				0	0	-513,778	0	
All Funds Revenues				13,973,092	15,749,289	15,185,028	16,218,893	
All Funds Expenditures				13,069,739	13,916,432	13,515,317	15,277,356	
All Funds Ending Balance				10,955,965	12,788,822	13,946,754	14,888,291	

* Beginning 2026 Fund Balances are Actual 2025 Ending Balances

City of Waterville
General Fund Staffing History

As of Dec 31 ->	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2007	2006	
DEPT/POSITION	FTE	FTE	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	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	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	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	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	
103 - ADMINISTRATION																					
Mani Administrator	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.80	0.80	0.80	
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	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	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	
Part-Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Admin Intern (Co-op)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotals	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
104 - ZONING																					
Zoning Inspector (P/Time)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	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	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	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.80	0.80	0.80	
Asst Finance Officer	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	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	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	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	
107 - INCOME TAX																					
Commissioner	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	
Clerk	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	
Subtotals	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	
108 - 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	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Lieutenant	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
Detective	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sergeants	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Police Officers	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	
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	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	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	14.25	14.25	14.25	14.25	14.25	14.25	14.25	14.25	14.25	14.25	14.25	14.25	14.25	14.25	14.25	14.25	14.25	
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	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	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	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	
Firefighter/EMT	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	
Executive Secretary	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	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	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	11.65	11.65	11.65	11.65	11.65	11.65	11.65	11.65	11.65	11.65	11.65	11.65	11.65	11.65	11.65	11.65	11.65	11.65	
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	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	
Asst 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	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	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	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
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	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Public Works Technician	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Seasonal (1/2)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	
Subtotals	4.775	4.775	4.775	4.775	4.775	4.775	4.775	4.775	4.775	4.775	4.775	4.775	4.775	4.775	4.775	4.775	4.775	4.775	4.775	4.775	
603 - COMPUTER SERVICES																					
Asst Finance Officer	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	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	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	
TOTALS	35.675	35.675	35.175	32.175	31.475	28.705	24.705	24.705	24.675	23.425	23.425	23.075	22.675	22.575	22.655	22.655	24.905	26.355	24.83	24.40	

City of Waterville

Appropriations

FY 2026

SALARY and BENEFIT FACTORS

Base Year	2025
Budget Year	2026

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

457 Match	2.00%
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NBU Base Raise	2.50%
NBU Merit Raise	1.50%
CPH+ Yr Thru 9/30	3.00%
OPERS \$ Min/Mo	746.91

Pt Time Raise	5.00%
Avg Fire Vol PT Raise	5.00%

Teamstrs Base Raise	2.00%
Teamstrs Merit Raise	3.00%

OPBA Sgt Raise	10.00%
OPBA Patrol Raise	8.30%

Work Comp	1.3997%
Wk Comp-Vol Fire	10.9039%

Medicare	1.45%
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# of paydays/yr	26
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Longevity \$/Yr	50
Longev Determ Date	1/1/2026
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%		

	Payroll Code	Monthly Cost			Total Annual City Cost	Monthly Cost					
		Jan-Jul	Jan-Mar	Dent Only		Aug-Dec	Apr-Dec	Dent Only			
		H & D	Dent Only			H & D	Dent Only				
Teamsters Plan Medical Insurance											
Single	HS	1,066.00	0	10,873	1,066.00	0	10,66.00	0	0.00		
Employee Plus One	HE+1	2,053.00	0	20,941	2,053.00	0	2,053.00	0	0.00		
Family	HF	2,918.00	0	29,764	2,918.00	0	2,918.00	0	0.00		
Opt Out Med - Dental Only											
Employee	DS	0	0	0	0	0	0	0	0.00		
Employee & Spouse	DES	0	0	0	0	0	0	0	0.00		
Employee & Child(ren)		0	0	0	0	0	0	0	0.00		
Family	DF	0	0	0	0	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				0%							
H & D Incr from Jan-Jul to Aug-Dec E+1				0%							
H & D Incr from Jan-Jul to Aug-Dec F				0%							
Dental Incr from Jan-Mar to Apr-Dec				0%							

Property Insurance Increase =	15.00%
Income Tax Revenue	
2025 Projected Total	5,253,990
2025 Gen Fd %	75%
2026 Increase	1%
2026 Gen Fd %	75%

City of Waterville
Budgeted Salaries & Benefits

FY 2026
ANNUAL APPROPRIATIONS
100 - GENERAL FUND
OPERATING

Dept/Position	2025		2026		2026 Potential Merit Raise	2026 Longevity	2026 457 Match	2026 Total		2026 Work Comp	2026 Retirement	2026 Med/Den Ins	2026 Life Ins	2026 Medicare	2026 TOTAL Salaries & Benefits	Start Date	1/1 2026 Yrs+Pt Yrs Service
	Base Salary	Base Raise	Potential Merit Raise	Cash Comp				Potential Cash Comp									
101 - COUNCIL																	
Mayor	12,731	382	-	13,112	-	-	-	184	1,836	-	-	-	-	190	\$ 15,322		
Council (5)	56,580	1,697	-	58,277	-	-	-	816	8,159	-	-	-	-	845	\$ 68,097		
Treasurer	9,000	-	-	9,000	-	-	-	126	1,260	-	-	-	-	131	\$ 10,516		
Clerk of Council	1,020	-	-	1,020	-	-	-	14	143	-	-	-	-	15	\$ 1,192		
Deputy Clerk	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		
Overtime	500	-	-	500	-	-	-	7	70	-	-	-	-	7	\$ 584		
Subtotals	79,831	2,079	-	81,910	-	-	-	1,146	11,467	-	-	-	-	1,188	\$ 95,711		95,711
51120 Part-Time Salaries	79,537	81,410															
51130 Overtime	500	500															
51510 Retirement	11,205	11,467															
51710 Health Insurance	-	-															
51750 Workers' Compensation	1,753	1,146															
51770 Medicare	1,161	1,188															
	94,156	95,711															
51130 TV-Related Overtime (245)	-	-															
103 - ADMINISTRATION																	
75% Muni Administrator	95,694	2,392	-	101,512	1,435	-	1,990	1,396	14,212	-	22,323	-	-	1,472	\$ 140,914	8/10/2015	11
75% Part-Time Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A	
Admin Assistant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		
10% Utility Billing Clerk	5,789	145	-	6,020	87	-	-	83	843	-	1,087	-	13	87	\$ 8,133	8/29/2022	4
15% Clerk	6,396	160	-	6,652	96	-	-	91	931	-	1,631	-	-	96	\$ 9,402		
Overtime	500	-	-	500	-	-	-	7	70	-	-	-	-	7	\$ 584		
Subtotals	108,378	2,697	-	114,684	1,618	-	1,990	1,577	16,056	-	25,041	-	13	1,663	\$ 159,033		159,033
51110 Full Time Salaries	107,297	112,193															
51120 Part-Time Salaries	500	500															
51130 Overtime	15,357	16,056															
51510 Retirement	1,896	1,990															
51515 457 Employer Match	24,796	25,041															
51710 Health Insurance	13	13															
51720 Life Insurance	2,361	1,577															
51750 Workers' Compensation	1,591	1,663															
51770 Medicare	153,611	159,033															

City of Waterville
Budgeted Salaries & Benefits

FY 2026
ANNUAL APPROPRIATIONS
100 - GENERAL FUND
OPERATING

Dept/Position	2025 Base Salary	2026 Base Raise	2026 Potential Merit Raise	2026 Longevity	2026 457 Match	2026 Total Potential		2026 Retirement	2026 Med/Den Ins	2026 Life Ins	2026 Medicare	2026 TOTAL Salaries & Benefits	Start Date	1/1 2026 Yrs+Pt Yrs Service
						Cash Comp	Work Comp							
104 - ZONING														
Zoning Inspector (Pt Time)	16,144	-	-	-	-	16,144	226	2,260	-	-	234	\$ 18,864		
Overtime	-	-	-	-	-	-	-	-	-	-	-	\$ -		
Subtotals	16,144	-	-	-	-	16,144	226	2,260	-	-	234	\$ 18,864		
105 - FINANCE														
75% Dir of Fin & Admin	67,501	1,688	1,013	-	1,404	71,605	894.21	10,025	22,323	-	1,038	\$ 105,975	1/7/2019	7
70% Asst Finance Officer	45,573	1,139	684	805	948	49,149	676	6,881	-	88	713	\$ 57,505	12/16/2003	23
20% Clerk	8,528	213	128	-	-	8,869	122	1,242	2,175	-	129	\$ 12,536		
Overtime	1,000	-	-	-	-	1,000	14	140	-	-	15	\$ 1,168		
Unused Vacant Payments														
Subtotals	122,602	3,040	1,824	805	2,352	130,823	1,795	18,287	24,497	88	1,894	\$ 177,185		
107 - INCOME TAX														
Commissioner	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A	0
5% Clerk	2,132	53	32	-	-	2,217	91	310	544	-	32	\$ 3,135		
Overtime	50	-	-	-	-	50	1	7	-	-	1	\$ 58		
Seasonal (\$wks X \$8.50)	-	-	-	-	-	-	-	-	-	-	-	\$ -		
Subtotals	2,182	53	32	-	-	2,267	32	317	544	-	33	\$ 3,193		
11110 Full Time Salaries														
51120 Part-Time Salaries	2,239	2,217	-	-	-	-	-	-	-	-	-	\$ -		
51130 Overtime	50	50	-	-	-	-	-	-	-	-	-	\$ -		
51510 Retirement	320	317	-	-	-	-	-	-	-	-	-	\$ -		
51515 457 Employer Match	-	-	-	-	-	-	-	-	-	-	-	\$ -		
51710 Health Insurance	538	544	-	-	-	-	-	-	-	-	-	\$ -		
51720 Life Insurance	-	-	-	-	-	-	-	-	-	-	-	\$ -		
51750 Workers' Compensation	50	32	-	-	-	-	-	-	-	-	-	\$ -		
51770 Medicare	33	33	-	-	-	-	-	-	-	-	-	\$ -		
Subtotals	3,230	3,193	-	-	-	-	-	-	-	-	-	\$ 3,193		

City of Waterville
Budgeted Salaries & Benefits

FY 2026
ANNUAL APPROPRIATIONS
100 - GENERAL FUND
OPERATING

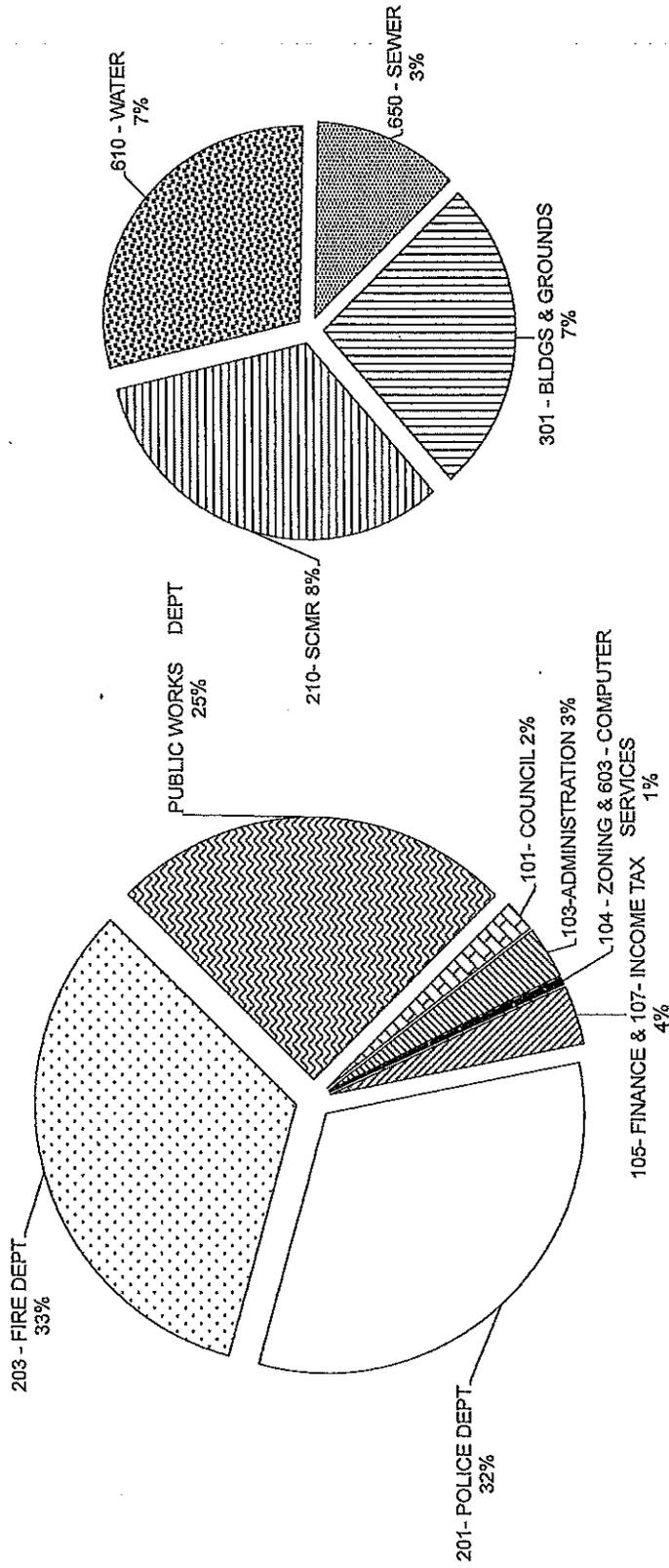
Dept/Position	2025 Base Salary	2026				2026 Retirement	2026 Med/Den Ins	2026 Life Ins	2026 Medicare	2026 TOTAL Salaries & Benefits	Start Date	1/1 2026 Yrs+Pt Yrs Service
		2026 Base Raise	Potential Merit Raise	2026 Longevity	2026 457 Match							
201 - POLICE DEPT												
Chief	99,861	2,497	1,488	1,600	2,077	20,969	20,941	1,559	\$ 152,497	4/15/1984	32	
Lieutenant	92,921	2,323	-	-	1,905	18,944	29,764	1,409	\$ 148,617	5/24/1999	27	
Sergeant	85,051	-	-	-	-	-	29,764	1,233	\$ 133,815	5/23/2023	3	
Police Officer	92,921	2,323	-	-	1,905	18,944	20,941	1,409	\$ 139,794	12/1/2023	3	
Police Officer	79,262	-	-	-	-	15,456	20,941	1,149	\$ 117,911	8/29/2022	5	
Police Officer	67,642	-	-	-	-	13,190	10,873	981	\$ 93,627	2/4/2021	5	
Police Officer	85,051	-	-	-	-	16,585	10,873	1,233	\$ 114,925	11/30/2021	5	
Police Officer	93,549	-	-	-	-	18,242	20,941	1,356	\$ 135,390	1/25/2021	5	
Sergeant	73,452	-	-	-	-	14,323	29,764	1,065	\$ 119,625	10/27/2023	3	
Police Officer	73,452	-	-	-	-	14,323	10,873	1,065	\$ 100,735	8/1/2018	8	
Police Officer	73,452	-	-	-	-	14,323	10,873	1,065	\$ 100,735	11/2/2023	5	
Police Officer	86,135	-	-	-	-	16,796	10,873	1,249	\$ 116,251	1/25/2021	5	
Police Officer	50,731	1,268	761	-	1,055	7,534	20,941	780	\$ 83,819	11/1/2022	4	
Executive Secretary	32,000	-	-	-	-	6,240	-	484	\$ 39,149	-	-	
Overtime	-	-	-	-	-	-	-	-	\$ -	-	-	
OT - K-9 Maint	-	-	-	-	-	-	-	-	\$ -	-	-	
Acting Pay	4,600	-	-	-	-	897	-	67	\$ 5,628	-	-	
Unused Vacatin Payments	-	-	-	-	-	-	-	-	\$ -	-	-	
School Crossing Guard	5,530	-	-	-	-	813	-	84	\$ 6,784	-	-	
Subtotals	1,099,609	276	2,259	1,600	6,942	214,165	248,360	16,169	\$ 1,609,301	-	-	
Retirement Pd from 250 Fd	-	8,667	-	-	-	-80,000	-	-	\$ -80,000	-	-	
Subtotals	1,099,609	8,667	2,259	1,600	6,942	134,165	248,360	16,169	\$ 1,529,301	-	-	
51110 Full Time Salaries	1,080,013	1,065,749	-	-	-	-	-	-	\$ -	-	-	
51120 Part-Time Salaries	5,425	5,806	-	-	-	-	-	-	\$ -	-	-	
51130 Overtime	50,000	32,000	-	-	-	-	-	-	\$ -	-	-	
51135 OT - K-9 Maint	-	-	-	-	-	-	-	-	\$ -	-	-	
51155 Acting Pay	4,600	4,600	-	-	-	-	-	-	\$ -	-	-	
51510 Retirement	156,827	134,165	-	-	-	-	-	-	\$ -	-	-	
51515 457 Employer Match	8,532	6,942	-	-	-	-	-	-	\$ -	-	-	
51710 Health Insurance	199,344	248,360	-	-	-	-	-	-	\$ -	-	-	
51720 Life Insurance	-	-	-	-	-	-	-	-	\$ -	-	-	
51750 Workers' Compensation	24,968	15,511	-	-	-	-	-	-	\$ -	-	-	
51760 Unemployment Comp	-	-	-	-	-	-	-	-	\$ -	-	-	
51770 Medicare	16,654	16,169	-	-	-	-	-	-	\$ -	-	-	
Subtotals	1,546,363	1,529,301	-	-	-	-	-	-	\$ -	-	-	

City of Waterville
Budgeted Salaries & Benefits

FY 2026
ANNUAL APPROPRIATIONS
100 - GENERAL FUND
OPERATING

Dept/Position	2025		2026		2026 Potential Merit Raise	2026 Longevity	2026 457 Match	2026 Total		2026 Work Comp	2026 Retirement	2026 Med/Den Ins	2026 Life Ins	2026 Medicare	2026 TOTAL Salaries & Benefits	Start Date	1/1 2026 Yrs+Pt Yrs Service
	Base Salary	Base Raise	2026 Base Raise	2026 Potential				Cash Comp	Potential								
301 - BUILDINGS & GROUNDS																	
25% Public Works Dir	22,880	572	343	476	163	476	340	24,434	340	3,421	7,441	-	-	354	35,989	11/1/2013	13
40% Asst PW Dir/B&G Supt	33,197	880	498	680	-	680	490	35,215	490	4,930	11,905	-	-	511	53,051		23
12.5% Executive Secretary	7,236	181	109	151	144	151	109	7,819	109	1,095	2,618	-	-	113	11,754	3/24/2003	0
Bldgs & Grounds Tech	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11/26/2022	0
50% Public Works Technician	22,370	447	671	-	-	-	327	23,489	327	3,288	29,764	-	-	341	57,208	12/12/2022	0
50% Public Works Technician	22,370	447	671	-	-	-	327	23,489	327	3,288	5,437	-	-	341	32,881	12/12/2022	0
50% Public Works Technician	22,370	447	671	-	-	-	327	23,489	327	3,288	10,470	-	-	341	37,915	12/12/2022	4
50% Public Works Technician	21,424	428	643	-	-	-	313	22,495	313	3,149	5,437	-	-	326	31,720		0
50% Seasonal (1/2)	23,760	475	-	-	-	-	337	24,235	337	3,393	-	-	-	351	28,317	N/A	0
50% Seasonal (1/2) Overtime	6,000	-	-	-	-	-	83	6,000	83	840	-	-	-	87	7,010		0
Unused Vacu Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
Subtotals	205,368	4,304	3,606	1,317	306	1,317	2,990	214,901	2,990	30,086	73,071	-	-	3,116	324,163		324,163
2025	152,703	159,113															
51110 Full Time Salaries	152,703	159,113															
51120 Part-Time Salaries	22,248	48,470															
51130 Overtime	5,500	6,000															
51510 Retirement	25,439	30,086															
51515 457 Employer Match	1,256	1,317															
51710 Health Insurance	72,357	73,071															
51720 Life Insurance	-	-															
51750 Workers' Compensation	3,952	2,990															
51770 Medicare	2,635	3,116															
Subtotals	286,090	324,163															
603 - COMPUTER SERVICES																	
5% Asst Finance Officer	3,255	81	49	-	58	-	46	3,443	46	482	-	6	50	50	4,027	12/16/2003	23
Overtime	50	-	-	-	-	-	1	50	1	10	-	-	-	1	61		0
Subtotals	3,305	81	49	-	58	-	46	3,493	46	492	-	6	51	51	4,088		4,088
2025	3,310	3,443															
51120 Part-Time Salaries	3,310	3,443															
51130 Overtime	50	50															
51510 Retirement	473	492															
51515 457 Employer Match	-	-															
51710 Health Insurance	6	6															
51720 Life Insurance	67	46															
51750 Workers' Compensation	49	51															
51770 Medicare	3,955	4,088															
GENERAL FUND TOTALS	\$ 1,633,418	\$ 20,942	\$ 9,388	\$ 12,601	\$ 2,769	\$ 12,601	\$ 23,324	\$ 1,679,118	\$ 23,324	\$ 213,130	\$ 371,513	\$ 106	\$ 24,347	\$ 2,311,539		2,311,539	

2026
PERSONNEL COSTS



City of Waterville - Existing Debt and Debt Retirement Schedule for All City Funds - FY 2026
Jan. 1, 2026 / Dec. 31, 2026

DEPARTMENT	ITEM	2026	2027	2028	2029
	2021 Bond Refunding				
Fire/Emerg	Refunded In 2012	185,000	60,000	55,000	55,000
Medical	Fire/EMS Station Constr (2000)	5,850	4,000	3,400	2,850
(General	Annual debt service payment	190,850	64,000	58,400	57,850
Obligation	based upon 13-yr retirement; \$1,265,000				
Bonds)	refunded; Int rate: 1-2%; TIC: 0.919%				
(325)	2022 - 2036				
	2021 Bond				
Fire/Emerg	Part of 2012 Bond Refunded In 2021	140,000	145,000	145,000	145,000
Medical	Fire/EMS Ladder & Pumper Purchase (2021)	8,900	7,500	6,050	4,600
(General	Annual debt service payment	148,900	152,500	151,050	149,600
Obligation	based upon 10-yr retirement; \$1,430,000				
Bonds)	Ladder Truck & \$260,000 Pumper Truck;				
(326)	2022 - 2031; 1 to 1.1% Int; TIC 0.946%				
		25,000	25,000	25,000	25,000
		1,630	1,380	1,130	880
		26,630	26,380	26,130	25,880
	General Fund-Subtotal	366,380	242,880	235,580	233,330
Street Const					
& Malnt					
(325)	Farnsworth/Wilksire/Edgerton etc.	12,313	12,313	6,157	-
	Imp Proj (2007) CT24J				
	Repay Issue 2 no-interest loan				
	20 yrs. 2007-2028 - (\$246,242.00)				
	SCMR Fund-Subtotal	12,313	12,313	6,157	-

DEPARTMENT	ITEM	2026	2027	2028	2029
Water -					
Debt Service	REFUNDED IN 2020				
(640)	BG & St. Rt. 64 WL Bonds - (Prin)	135,000	145,000	145,000	145,000
	2015 Bond Issue: 16 - 21 yrs - (Int)	26,836	25,148	25,148	25,148
	payments for 2 separate projects (Total)	161,836	170,148	170,148	170,148
	- BG Waterline: \$2,480,000 (25 yrs)				
	- Rt. 64 WL Extension; \$445,000; (18 yrs)				
	- 1.25 to 1.85% Interest				
	12/1/20 - 12/1/41				
(640)	Michigan Ave Waterline Replacement	7,155	7,155	7,155	7,155
	Phase 1; OPWC loan 2018-2036 CL225				
	Repay Issue 2 no-interest loan; 20 yrs.				
	\$143,100				
(640)	Michigan Ave Waterline Replacement	2,651	2,651	2,651	2,651
	Phase 2; OPWC loan 2019-2039 CL34V				
	Repay Issue 2; no-interest loan; 20 yrs.				
	\$53,010				
(640)	Rehab of Elevated Water Tank	6,366	6,366	6,366	6,366
	Sycamore Ln. Project (2008) CL27K				
	Repay Issue 2 no-interest loan - 20 yr.				
	7/1/2009 - 1/1/2029 \$127,307				
(640)	River Rd. Water Line Replacement	3,430	3,430	3,430	3,430
	(Lucas Cty. Co-op) Project (2010) - 10 yrs.				
	(OPWC) - 1/1/2012 - 12/31/2032 \$68,523 @ 0% Int.	10,060	10,060	10,060	10,060
	(OWDA) - 1/1/2012 - 12/31/2032 \$141,751 @ 3.65% Int.	13,490	13,490	13,490	13,490
	Total -				
(640)	Rehab of Elevated Water Tank	6,273	6,273	6,273	6,273
	Conrad Park - Project (2011) CT42N				
	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 Lne ext)				
(640)	Water Meter Canopy System OPWC 2022	3,200	3,200	3,200	3,200
	1/1/22-7/1/2042; 2 semi-annual payments				

City of Waterville - Existing Debt and Debt Retirement Schedule for All City Funds - FY 2026

Jan. 1, 2026 / Dec. 31, 2026

(640)	2021 Bond	2026	2027	2028	2029
DEPARTMENT	<i>Part of 2012 Bond Refunded in 2021</i>				
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; \$1,585,000	2,430	2,330	2,230	2,230
	2022-2041; 1 to 2% Int; TIC 1.622%	12,430	12,330	12,230	12,230
		2026	2027	2028	2029
		15,000	15,000	20,000	20,000
		4,760	4,610	4,460	4,460
		19,760	19,610	24,460	24,460
		2026	2027	2028	2029
		41,700	45,000	45,000	45,000
		11,787	12,250	12,250	12,250
		53,487	57,250	57,250	57,250
(640)	Canal Road Waterline OPWC Loan 2026	11,752	11,752	11,752	11,752
	1/1/25 - 7/1/2045; 2 semi-annual payments				
		298,400	310,225	314,975	314,975

DEPARTMENT	ITEM	2026	2027	2028	2029
Sewer -					
Debt Service					
	Phase II Sewer Lining-Mt. Vernon etc. (2003)				
	0% Int. Annual debt service payment (CL20F)				
(680)	20 yrs. 2005-2025 - (\$57,585.00)				
(680)	WWTP Plant Improv (2010, 2011, 2019-2020)				
	30-yr; WV share 13.33%; Co OWDA Loan	9,000	9,300	9,700	9,700
	5113; Co OPWC CL27M; \$13,745 & CL21Q	2,200	1,500	1,200	1,200
	\$ 400; 2010 - 2040	11,200	10,800	10,900	10,900
(680)	St. Rt 64 San. Sewer Extension Bond				
	Issued with BG & St. Rt. 64 WL Bond (2015)				
	21 yrs. 2020-2041 (Prin)	20,000	15,000	20,000	20,000
	REFUNDED IN 2020 (Int)	3,703	3,453	3,265	3,265
	- 1.25 to 1.85% Interest (Total)	23,703	18,453	23,265	23,265
(680)	Wastewater Treatment Plant(2003-04) P & I	132,908	128,100	120,100	120,100
	Projected debt service payments for				
	planned plant expansion(Watlv 13% share)				
	25 yrs. 2005-2029 - (\$3,227,050.00 @ 3.850% Int.)				
(680)	Dutch Rd Lift Station (2006) - P & I	7,145	7,144		
	St. Iss. II Annual debt service payment				
CT39H	1% Int. 20 yrs. 2007-2027 - (\$129,203)				
(680)	Stand-by Generators Dutch/River Rd	7,628	7,628	7,628	7628
	Lift Station (2009) CL20L				
	St. Iss. II Annual debt service payment				
	0% Int. 20 yrs. 2010-2031 - (\$152,550)				
(680)	2010 Sanl-Sewer Relining Proj - P & I	3,055	3,056	3,100	3100
	Phase III - ARRA (WPCLF) Oh EPA				
	Oh EPA Ln# CS390960-001				
	2.75% Int. 20 yrs. 2011-2030 - (\$152,550)				
(680)	Lucas Co WWTP Trunk Line Imp 2019	17,200	17,000	16,500	16500
(680)	Lucas Co WWTP Digester Improv 2019	66,925	69,000	68,000	68000
	1/1/19-7/1/2038; 2 semi-annual payments				
	OWDA Loan 7799; City % of cost				

City of Waterville - Existing Debt and Debt Retirement Schedule for All City Funds - FY 2026

Jan. 1, 2026 / Dec. 31, 2026

	2026	2027	2028	2029
(680) Water Meter Canopy System OPWC 2021 1/1/22-7/1/2042; 2 semi-annual payments	4,830	4,830	4,830	4,830
(680) Water Meter Canopy System; 2021 Bond (20 yrs.) 2022-2041; \$71,800; Int. 1 to 2%; TIC 1.656%	3,300 946	3,400 881	3,400 849	3,400 849
(680) Lucas Co Trunk Line/WWTP MH2-MH4 Rehab CL13V OPWC Loan; OWDA Loan (2023) No Amortization Schedule In 2022	12,920 435	12,920 435	12,920 435	12,920 435
Sewer Fund-Subtotal	292,195	283,647	271,927	271,927
DEPARTMENT	2026	2027	2028	2029
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)	\$ 969,288	\$ 849,065	\$ 828,639	\$ 820,232

Annual One-Year Note Issue:

Ladder Truck (325) -	of FY 2021
Woodengate (325) -	
Water Tower Restore/Conrad Pk 2011 - Water (640) -	
2008 Paving(Farns/Wilk/Edger) (325) -	
FTBP - Streets (325) -	
'07/08 Downtown CDBG Revitalization (325) -	
Waterline Wilshire/Edgerton 2006 - Water (640) -	
Water Tower Restore/Sycamore 2008 - Water (640) -	
FTBP - Storm Sewer (680) -	
FTBP - Sanitary Sewer (680) -	
2009 Rescue Squad (325) -	
2010/11 Downtown CDBG Revitalization (325) -	
2012 - St Rt 64 West Waterline Ext (640) -	To Bond
2012 - St Rt 64 West Sewerline Ext (680) -	To Bond
Water Tower Restore / Ind Park 2014 - Water (640) -	
BG Water Line 2016 - Water (640) -	
Mt Ave Water Improvements 2014, Ph 1 - Water (640) -	
Mt Ave Water Improvements 2019, Ph 2 - Water (640) -	
Dulch 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 -	\$ 969,288 \$ 849,065 \$ 828,639 \$ 820,232

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

	2026	2027	2028	2029
5-Year Capital (325) Fund:				
General Fund Depts. In 5-Yr. Cap.(325) -	366,380	242,880	235,580	233,330
SCMR Depts. In 5-Yr. Cap.(325) -	12,313	12,313	6,157	-
Total Debt supported by Income Tax Revenue -	378,693	255,193	241,737	233,330
Parks & Green Space Cap.(225) -				
Enterprise (610, 640, 650, 680 & 680) Fund:				
Enterprise Funds: Water Cap.(610 & 640) -	288,400	310,225	314,975	314,975
Enterprise Funds: Sewer Cap.(650, 680 & 680) -	292,195	283,647	271,927	271,927
Total Debt supported by Enterprise/ User Fee Revenue -	580,595	593,872	586,902	586,902
Total Yearly Debt Payment Obligation <i>as paid with Income Tax & User Fees -</i>	969,288	849,065	828,639	820,232
Annual Bond Anticipation Note (1Yr. Note) -	-			
Total Yearly Debt Payment Obligation - (Includes B.A.N.)	969,288	849,065	828,639	820,232