Mayor
Kathy Huner

City Council
Shane Chamberlin
Sarah Heising
Steve Schneider
Harold Stickley
Scott Stiriz
Brandon Tijerina

City of Wauseon
230 Clinton Street • Wauseon, Ohio 43567

Director of Law
Thomas A. McWatters III

Director of Finance
Jamie L. Giguere

Director of Public Service
Keith C. Torbet

Police Chief
Kevin Chittenden

Fire Chief
Phil Kessler

December 1, 2023

Wauseon City Council
230 Clinton Street
Wauseon, Ohio 43567

RE: Council Meeting of December 4, 2023

Dear Council Members:

We are not aware of anyone wishing to address Council at the beginning of the meeting.

The personnel committee will present a report and recommend: (1) that all non-seasonal part-time employees receive holiday pay (time-and-a-half) when working a holiday recognized by the City; (2) that the City hire a consultant to assist with human resource matters; (3) that the City's Tax Commissioner be hired on a full-time basis; and (4) that a new position be created to manage Biddle Park.

The Finance Committee will present a report and recommend that the 2024 budget be approved.

There will be a first reading on Ordinance 2023-6, which amends Section 191 of the Codified Ordinances (Tax Code) to reflect recent changes in the municipal tax code passed by the Ohio Legislature, and Ordinance 2023-7, which creates a new Section 1114.12 to the Codified Ordinances (in light of the recent passage of Issue 2) to prohibit the growing, harvesting, and sale of recreational cannabis within the City.

There will be a first reading on the following resolutions:

1. Resolution 2023-16, which authorizes the Mayor to enter into an agreement for a countywide emergency management agency.

2. Resolution 2023-17, which authorizes the payment of holiday pay for all non-seasonal part-time employees who work on a holiday recognized by the City.

3. Resolution 2023-18, which authorizes the Mayor to enter into an agreement for indigent defense services in the County Court with the Fulton County Commissioners.

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4. Resolution 2023-19 (emergency), which authorizes the Mayor to enter into an agreement with Ohio Plan Risk Management, Inc. for casualty, liability, fire and property damage insurance.

5. Resolution 2023-20, which authorizes the Mayor to enter into an agreement for health insurance coverage for 2024.

6. Resolution 2023-21, which authorizes the Mayor to enter into an agreement for life insurance and voluntary dental and vision insurance for full-time employees for 2024.

7. Resolution 2023-22, which authorizes the Mayor to advertise for bids, accept the lowest and best bid, and enter into an agreement with the lowest and best bidder for the purchase and installation of a hybrid beacon at the intersection of the Wabash Cannon Ball Trail and North Shoop Avenue.

There is no legislation for second reading.

There will be a third reading on Ordinance 2023-5, which amends Codified Ordinance 933.06(b) to increase the county water surcharge as requested by the County effective January 1, 2024.

In new business, a motion will be necessary to appoint Shane Chamberlin and Jeremy Simon to the Fire Fighter Dependent Board. A motion will also be necessary to appoint Kevin Nelson to the Planning Commission to fill the unexpired term of Kurt Huffman.

At the end of the meeting, a motion will be necessary to authorize Council to go into an executive session for the purpose of considering the compensation of a public employee or official.

These are the only issues I am aware of to come before Council. Should any member of Council have any questions or comments, you are strongly encouraged to contact the appropriate Department Head prior to the meeting.

Respectfully submitted,

Thomas A. McWatters III
City Law Director

TAM:knp

cc: Kathy Huner, Mayor
Korin Miller, Clerk of Council
Jamie Giguere, Finance Director
The Blade

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WAUSEON CITY COUNCIL AGENDA
December 4, 2023
5:00 pm

Order of Business

- Call meeting to order
- Pledge of Allegiance
- Moment of Silence
- Roll Call
  - a) Councilor Chamberlin
  - b) Councilor Heising
  - c) Councilor Schneider
  - d) Councilor Stickley
  - e) Council President Stiriz
  - f) Councilor Tijerina
- Approval of prior meeting minutes:
  - a) Council Meeting: November 20, 2023
  - b) Committee of the Whole: November 30, 2023
- Motion to approve the prior meeting minutes moved by _________ and seconded by __________.
  All in favor:
- Committee Reports
  - a) Finance Committee: November 20, 2023
    Recommendation to approve the 2024 budget moved by _______ and seconded by _______.
    - Vote: ____ Yeas ____ Nays
  - b) Personnel Committee: November 21, 2023
    Recommendation that all non-seasonal part-time employees receive holiday pay (time-and-a-half) when working a holiday recognized by the City moved by _______ and seconded by _______.
    - Vote: ____ Yeas ____ Nays

    Recommendation that the City hire a consultant to assist with human resource matters moved by _______ and seconded by _______.
    - Vote: ____ Yeas ____ Nays

    Recommendation that the City's Tax Commissioner be hired on a full-time basis moved by _______ and seconded by _______.
    - Vote: ____ Yeas ____ Nays

    Recommendation that a new position be created to manage Biddle Park moved by _______ and Seconded by _______.
    - Vote: ____ Yeas ____ Nays
- Department Head Reports
  - a) Chief Kessler, Fire Chief

b) Kevin Chittenden, Police Chief
c) Keith Torbet, Director of Public Service
d) Jamie Giguere, Director of Finance
e) Thomas McWatters III, Law Director

- First Reading of Legislation or Emergency
  a) Resolution 2023-16: A Resolution Authorizing The Mayor To Enter Into An Agreement For A Countywide Emergency Management Agency Pursuant To Ohio Revised Code Section 5502
     - Motion to place Resolution 2023-16 on first reading moved by _______ and seconded by _______.
     - Vote: ____ Yeas ____ Nays

  b) Resolution 2023-17: A Resolution Authorizing Holiday Pay For Part-time, Non-seasonal Employees
     - Motion to place Resolution 2023-17 on first reading moved by _______ and seconded by _______.
     - Vote: ____ Yeas ____ Nays

  c) Resolution 2023-18: A Resolution Authorizing The Mayor To Enter Into An Agreement For Indigent Defense Services In County Court With The Fulton County Commissioners; and Declaring an Emergency
     - Motion to place Resolution 2023-18 on emergency reading moved by _______ and seconded by _______.
     - Vote: ____ Yeas ____ Nays
     - Motion to place Resolution 2023-18 on final reading moved by _______ and seconded by _______.
     - Vote: ____ Yeas ____ Nays

  d) Resolution 2023-19: A Resolution Authorizing The Mayor To Enter Into An Agreement With Ohio Plan Risk Management, Inc. For Casualty, Liability, Fire And Property Damage Insurance
     - Motion to place Resolution 2023-19 on first reading moved by _______ and seconded by _______.
     - Vote: ____ Yeas ____ Nays

  e) Resolution 2023-20: A Resolution Authorizing The Mayor To Enter Into Agreements For Health Insurance Coverage With Pareto Captive Services, Lucent Health Services, And Tokio Marine HCC;
     - Motion to place Resolution 2023-20 on First reading moved by _______ and seconded by _______.
     - Vote: ____ Yeas ____ Nays

  f) Resolution 2023-21: A Resolution Authorizing The Mayor To Enter Into An Agreement With The Standard To Provide Life Insurance And Voluntary Dental And Vision Insurance For Full-time Employees
     - Motion to place Resolution 2023-20 on first reading moved by _______ and seconded by _______.
     - Vote: ____ Yeas ____ Nays

  g) Resolution 2023-22: A Resolution Authorizing The Mayor To Advertise For Bids For The Purchase And Installation Of A Hybrid Beacon On North Shoop Avenue; Authorizing The Mayor To Accept The Lowest And Best Bid; Authorizing The Mayor To Enter Into A Contract With The Lowest And Best Bidder
     - Motion to place Resolution 2023-20 on first reading moved by _______ and seconded by _______.
     - Vote: ____ Yeas ____ Nays

  h) Ordinance 2023-6: An Ordinance Amending Section 191 Of The Codified Ordinances Of The City Of Wauseon

- Motion to place Ordinance 2023-6 on first reading moved by _______ and seconded by _______.
- Vote: ____ Yeas ____ Nays

i) Ordinance 2023-7: An Ordinance Amending Section 1114 Of The Codified Ordinances Of The City Of Wauseon To Add A New Section 1114.12 Titled "Adult Use Cannabis Operators"
- Motion to place Ordinance 2023-7 on first reading moved by _______ and seconded by _______.
- Vote: ____ Yeas ____ Nays

- Second Reading of Legislation or Emergency
- Third Reading of Legislation or Emergency

a) Ordinance 2023-5: An Ordinance Amending Section 933.06(B) Of The Codified Ordinances Of The City Of Wauseon
- Motion to place Ordinance 2023-5 on third reading moved by _______ and seconded by _______.
- Vote: ____ Yeas ____ Nays

- New Business

a) Motion to appoint Councilor Chamberlin, and Councilor Stickley to the Volunteer Fire Fighter Dependent Board moved by ____________ and seconded by __________.
- Vote: ____ Yeas ____ Nays

b) Motion to appoint Kevin Nelson to the Planning Commission to fill the unexpired term of Kurt Huffman moved by ____________ and seconded by __________.
- Vote: ____ Yeas ____ Nays

- Old Business
- Approval of the Bills

a) Motion to approve and pay the bills as presented moved by ____________ and seconded by __________.
- Vote: ____ Yeas ____ Nays

- Executive Session

a) Motion to Enter into Executive Session to consider the compensation of a public employee or official moved by __________ and seconded by __________
- Vote: ___ Yeas___ Nays

- Adjournment

a) Motion to adjourn moved by __________ and seconded by ___________.
All in favor:

Korin Miller
Clerk of Council

Council reserves the right to adjourn into Executive Session at any time it deems appropriate. The distribution of this Agenda does not obligate Council to take action on the items set forth herein, nor does it limit Council from taking action on other items not on the Agenda. The items listed on the Agenda are subject to change. If additional items are added, Council will use its best effort to notify all interested parties of changes prior to the meeting.

WAUSEON CITY COUNCIL
COUNCIL MEETING
Monday, November 20, 2023

Council President Stiriz called this meeting of the Wauseon City Council to order at 5:00 p.m. in the Council Chambers. He led the Pledge of Allegiance which was followed by a moment of silence.

ROLL CALL

Roll was taken by the Clerk of Council. Present were Council President Stiriz, Councilors Schneider, Chamberlin, Heising, Tijerina, and Stickley to constitute a quorum for the transaction of city business.

MINUTES

Mayor Huner asked for a motion to approve the prior meeting minutes. Councilor Stickley moved and was seconded by Councilor Heising to approve the minutes as printed.

All in favor: Motion Passed Unanimously

INDIVIDUALS WISHING TO ADDRESS COUNCIL

Jodi Posey addressed council to discuss the plan to move the location of the Wauseon Homecoming to Biddle Park in 2024. She and members of the committee shared the pros of moving the location of Homecoming. There was discussion on the topic. Council members shared their opinions and thanked Jodi Posey for coming.

COMMITTEE REPORTS

Council President Stiriz gave a report from the November 7, 2023, Tree Commission meeting. The commission has no recommendations currently.

Councilor Heising gave a report from the November 8, 2023, Utility Committee Meeting.

Recommendation that the water deposit for non-owner occupied premises be increased from $100 to $125 moved by Councilor Chamberlin and seconded by Councilor Stickley.

Vote: 6 Yeas 0 Nays Motion Carries

Council President Stiriz gave a report from the November 14, 2023, Park Board Meeting.

Recommendation that certain changes be made to the Shelter House rental application forms moved by Councilor Heising and seconded by Council President Stiriz.

Vote: 6 Yeas 0 Nays Motion Carries

DEPARTMENT REPORTS

Chief Kessler gave a report for his department. He presented a slide show explaining the breakdown of calls his department got in October. Chief Kessler said they have been successful at installing a hearing-impaired smoke detector device. He said the ambulance they ordered a few years ago is almost done. He explained that the mental health app is live. He is working with Tom McWatters on EMS discussions. His department was able to get a $6,000 grant for firefighting gloves and hoods.

Chief Chittenden gave a report for his department. He told council that there has been an increase in call volumes specifically in crashes. The Christmas for Kids application deadline was the previous Friday. They received almost 200 applications. Chief Chittenden said he is working on the details of the event. He gave his opinion on moving the Homecoming event, he is in favor of the event not being on Fulton Street.

Keith Torbet gave a report for his department. His department is working on leaf pickup. All the city Christmas decorations are up, the star may need to be worked on after it is taken down this year. He was notified on a grant they may be able to use for the waterline project next year.

Jamie Giguere gave a report for her department. She has been working on the 2024 budget which will be discussed after this Council Meeting at the Finance Committee Meeting.

Tom McWatters gave a report for his department. He explained the legislation on the agenda. There was discussion on the marijuana laws.

FIRST READING OF LEGISLATION OR EMERGENCY

Resolution 2023-14: A Resolution Adjusting The Compensation Plan's Wage Scale Based On The Consumer Price Index; And Declaring An Emergency

Motion to place Resolution 2023-14 on emergency reading moved by Councilor Chamberlin and seconded by Council President Stiriz.

Vote: 6 Yeas 0 Nays Motion Carries

Motion to place Resolution 2023-14 on final reading moved by Councilor Schneider and seconded by Councilor Chamberlin.

Vote: 6 Yeas 0 Nays Motion Carries

Resolution 2023-15: A Resolution Expressing A Municipal Statement Of Services Relative To Territory Requested To Be Annexed Into The City Of Wauseon; And Declaring An Emergency.

Motion to place Resolution 2023-15 on emergency reading moved by Councilor Stickley and seconded by Councilor Tijerina.

Vote: 6 Yeas 0 Nays Motion Carries

Motion to place Resolution 2023-15 on final reading moved by Councilor Heising and seconded by Councilor Schneider.

Vote: 6 Yeas 0 Nays Motion Carries

SECOND READING OF LEGISLATION OR EMERGENCY

Ordinance 2023-5: An Ordinance Amending Section 933.06(B) of the Codified Ordinances of The City Of Wauseon

Motion to place Ordinance 2023-5 on first reading moved by Councilor Chamberlin and seconded by Councilor Heising.

Vote: 6 Yeas 0 Nays Motion Carries

THIRD READING OF LEEGISLATION OR EMERGENCY

Ordinance 2023-4: An Ordinance Amending Section 377 Of the Codified Ordinances of The City of Wauseon

Motion to place Ordinance 2023-4 on second reading moved by Councilor Tijerina and seconded by Council President Stiriz.

Vote: 6 Yeas 0 Nays Motion Carries

NEW BUSINESS

Motion to approve the 2024 schedule of Council Meeting moved by Councilor Stickley and seconded by Councilor Chamberlin.

Vote: 6 Yeas 0 Nays Motion Carries

Motion to approve employee Christmas gifts for 2023 moved by Councilor Heising and seconded by Councilor Schneider.

Vote: 6 Yeas 0 Nays Motion Carries

The transfer of the liquor license held by Los Mariachis to Habaneros

There was no objection.

APROVAL OF BILLS

Motion to approve and pay the bills as presented moved by Councilor Schneider and seconded by Councilor Heising.

Vote: 6 Yeas 0 Nays Motion Carries

ADJOURNMENT

There being no further business, Councilor Stickley moved and seconded by Councilor Tijerina to adjourn this meeting at 6:13 p.m.

All in favor: *Motion Passed Unanimously*

Korin Miller, Clerk of Council

Scott Stiriz, President of Council

WAUSEON CITY COUNCIL
COMMITTEE OF THE WHOLE
THURSDAY, November 30, 2023

Council President Stiriz called this meeting to order at 7:30 a.m. in Council Chambers. Present were Councilors, Stickley, Schneider, Tijerina, Chamberlin, and Heising.

DEPARTMENT HEAD REPORTS

Chief Kessler gave a report for his department. Magne Grip is installing the overhead exhaust system. The new ambulance is here, and they are working on getting that in service. There have been a lot of crashes lately, so he reminded everyone to keep an eye out while you are driving. He is working with Tom McWatters on the building on Fulton Street. He has been working on the EMS contact with Tom McWatters, Mayor Huner, and Trustees. His department installed another hearing-impaired device. The Holiday parade went well.

Chief Chittenden gave a report for his department. He told council that the Christmas for Kids applications have been gone through and they will formally invite 71 kids to participate in the event. The committee for the event chose those participants based by the criteria that is most appropriate. Multiple things were considered. Next year they will clearly state the criteria on the applications. His goal is to make things as fair as possible. The applicants that were not chosen are given to other organizations. Last week Earl Mechanical invited Fulton County law enforcement to an appreciation dinner. It was a nice event and a great turnout. He has been working with Tom McWatters on the marijuana laws.

Keith Torbet gave a report for his department. He explained Resolution 2023-22. The TTHM levels are still under violation. His department is doing what they can to work on that.

Councilor Stickley asked when the pickle ball court fence would be put up.

Keith Torbet said he is not sure yet.

Jamie Giguere gave a report for her department. She is hosting open enrollment meetings for insurance this week. She is also working on getting the legislation done for the 2024 budget.

Tom McWatters gave a report for his department. He explained the legislation that will be on the agenda.

There was discussion regarding Ordinance 2023-7. Council members and department heads gave their opinion on the topic of marijuana dispensaries.

Councilor Stickley asked Tom McWatters what the rules were regarding city employees drinking on the job.

Tom McWatters said there is zero tolerance for that and the employee would be subject to discipline.

COMMITEEE REPORTS

Personnel Committee: November 21, 2023

Councilor Chamberlin explained the recommendations that the Personnel Committee would be presenting.

-Recommendation that all non-seasonal part-time employees receive holiday pay (time-and-a-half) when working a holiday recognized by the City.
-Recommendation that the City hire a consultant to assist with human resource matters.
-Recommendation that the City's Tax Commissioner be hired on a full-time basis.

-Recommendation that a new position be created to manage Biddle Park.

There was discussion about the recommendation that the city hire a consultant to assist with human resource matters. Councilor Chamberlin mentioned Councilor Stickley has brought a local HR consultant to the city's attention.

Mayor Huner explained the benefits of hiring an HR consultant.

Councilor Stickley expressed that other people should be looked at and the position should not be under a department head.

Finance Committee: November 20, 2023

-Motion to approve the 2024 Budget.

There was discussion on the recommendation that a new position be created to manage Biddle Park. Councilor Chamberlin expressed his opinion and ideas to make Biddle Park better.

FIRST READING OF LEGISLATION OR EMERGENCY

Resolution 2023-16: A Resolution Authorizing The Mayor To Enter Into An Agreement For A Countywide Emergency Management Agency Pursuant To Ohio Revised Code Section 5502

Resolution 2023-17: A Resolution Authorizing Holiday Pay For Part-time, Non-seasonal Employees

Resolution 2023-18: A Resolution Authorizing The Mayor To Enter Into An Agreement For Indigent Defense Services In County Court With The Fulton County Commissioners; and Declaring an Emergency

Resolution 2023-19: A Resolution Authorizing The Mayor To Enter Into An Agreement With Ohio Plan Risk Management, Inc. For Casualty, Liability, Fire And Property Damage Insurance

Resolution 2023-20: A Resolution Authorizing The Mayor To Enter Into Agreements For Health Insurance Coverage With Pareto Captive Services, Lucent Health Services, And Tokio Marine HCC

Resolution 2023-21: A Resolution Authorizing The Mayor To Enter Into An Agreement With The Standard To Provide Life Insurance And Voluntary Dental And Vision Insurance For Full-time Employees

Resolution 2023-22: A Resolution Authorizing The Mayor To Advertise For Bids For The Purchase And Installation Of A Hybrid Beacon On North Shoop Avenue; Authorizing The Mayor To Accept The Lowest And Best Bid; Authorizing The Mayor To Enter Into A Contract With The Lowest And Best Bidder

Ordinance 2023-6: An Ordinance Amending Section 191 Of The Codified Ordinances Of The City Of Wauseon

Ordinance 2023-7: An Ordinance Amending Section 1114 Of The Codified Ordinances Of The City Of Wauseon To Add A New Section 1114.12 Titled "Adult Use Cannabis Operators"

NO LEGISLATION FOR SECOND READING

THIRD READING OF LEGISLATION OR EMERGENCY

Ordinance 2023-5: An Ordinance Amending Section 933.06(B) Of The Codified Ordinances Of The City Of Wauseon

NEW BUSINESS

Motion to appoint Councilor Chamberlin, and Councilor Stickley to the Volunteer Fire Fighter Dependent Board
Motion to approve employee Christmas gifts for 2024.

Motion to appoint Kevin Nelson to the Planning Commission to fill the unexpired term of Kurt Huffman.

EXECUTIVE SESSION

Council will have the opportunity to enter into Executive Session to consider the compensation of a public employee or official.

ADJOURNMENT

There being no further business, this meeting adjourned at 8:30 a.m.

_____________________________________ _____________________________________

Korin Miller, Clerk of Council **Scott Stiriz, Council President**

Finance Committee Meeting – 2024 Budget

November 20, 2023

Finance Committee Meeting convened at 6:20 pm with the following in attendance:

Finance Committee: Steve Schneider, Shane Chamberlin, and Sarah Heising

Mayor Huner, Jamie Giguere, Josie Dulaney, Tom McWatters, Phil Kessler, Kevin Chittenden, Keith Torbet

Chairman Schneider began the meeting with the Law Director contract. Director McWatters explained the requested change to the contract, which will allow three of the law directors to receive retirement benefits. The contract will allow for a set number of hours to be paid through the city's payroll, thus providing retirement benefits. If there is a surplus of hours the balance will be paid from the counsel line item without retirement benefits. If there is a shortage of hours, they will be credited in the next month. The new rate will increase to $160 per hour from $135 per hour for civil services and $115 per hour for prosecution hours.

The committee then asked questions of Chief Kessler regarding the Fire Budget. They questioned the increase in benefits and were informed that the increase is due to insurance costs. Chief Kessler also explained that the capital request for SCBA's will hopefully be funded with a grant. The committee had no other questions.

Chairman Schneider moved to the Police budget. Chief Chittenden answered questions asked of him regarding changes from the previous year's budget, including increases in wages. Chief Chittenden explained that the drug fund request is for the purchase of tasers, but also a miscellaneous amount that may be used as other items are needed. He mentioned that he can only use the drug funds for purchases allowed by the federal government. He also explained that the Durangos requested in the capital fund were previously approved in 2023.

Chairman Schneider returned to the beginning of the budget workbook and began asking questions of Director Torbet and Director Giguere. Director Giguere requested that the EMA expense increase since the invoice arrived after the draft budget was sent. Director Torbet explained that the increase in the park wages is due to adding a "grounds maintenance" position to help maintain Biddle Park during the summer and help public works in the winter. He also mentioned that the Christmas star is currently being repaired. The committee asked about paving the Cannonball-Wabash trail, Director Torbet suggested that it is too expensive and would be difficult between county roads 11 and 13. Director Torbet also mentioned that the tree supply account did not change to pay professional services to remove dead trees in Reighard Park. Director Giguere noted that the mayor's wages increased because Council had approved a $5,000 increase effective 1/1/2024.

Moving along to the remaining funds the committee and the directors discussed the Streets Fund. Fulton street will need a new water line, once this is completed Director Torbet will apply for a grant to have it repaved. He also mentioned that the State Highway capital budget will be used to repave Oak Street. The pool fund wages increased to cover returning lifeguards with higher wages. Director Torbet also said that the Local Fiscal Recovery Fund will be used to repave Chestnut and Vine Streets and Beech Street in 2025.

Next, Chairman Schneider continued to the capital fund items asking questions of Director Torbet. He asked if there were plans to build a new municipal building. Director Torbet responded no, not at this time. The requested amount is for a feasibility study to determine if the current municipal building can be remodeled to accommodate all the current employees or if it is necessary to build. Director Giguere noted that the bond payment line item can be removed from this fund as it is covered in the general fund. The capital fund draft budget can be decreased by $209,083.40.

The committee continued through the remaining budget and were pleased to see few increases and recommended no further changes. Director Giguere mentioned that the Burr Road water line replacement is not included in this draft budget because there are not enough funds to cover the estimated cost. The city would need to borrow funds to complete the project. The committee asked if the funds could be taken from the general fund and Director Giguere recommended against using the general fund as the water fund should be self-sufficient.

Counciler Chamberlin ended the meeting with a suggestion for the future. He noted that Biddle Park does not have any fields for females/softball. He suggested that $200,000 be budgeted each year for the next two years to convert the north fields to baseball/softball fields by removing the grass infield and pitching mounds. It was mentioned that the fields are technically still owned by Rotary and these changes should be made once the land is transferred to the city.

Councilor Heising made a motion to approve the budget as amended. Councilor Schneider seconded and all were in favor.

The meeting was adjourned at 8:15 pm.

PERSONNEL COMMITTEE MEETING
COUNCIL CHAMBERS
TUESDAY, NOVEMBER 21, 2023
12:00 PM

Present: Harold Stickley, Sarah Heising (entered meeting at 12:10 p.m.) and Shane Chamberlin

Also Present: Korin Miller, Chief Chittenden, Keith Torbet, Jamie Giguere, Tom McWatters, Mayor Huner, Phil Kessler

Other: Michelle Wing

Matter: Hiring of an HR Consultant

Jamie Giguere introduced Michelle Wing to everyone. Michelle Wing thanked everyone for the opportunity to speak with them. She is the owner of HR Premier Consulting. She has been doing HR consulting for about a year. She has 10-12 years of HR experience. She has a master's degree in management organizational development, she is certified by the Society of Human Recourses as a certified professional, and she also serves on the HR association board since 2016. Her passion is driving success. She works as a fractional HR consultant. She believes she would be a good fit.

Councilor Chamberlin said there is a need for this.

She lives in southeast Michigan. She finds a lot of value being on sight. She would potentially be in the building one day a week. She would be willing to work remotely also. One of her strengths is building relationships, therefore she would like to be on sight.

Mayor Huner said Michelle Wing would be willing to adjust her schedule to be available for all shifts.

Councilor Stickley asked where she lived. Michelle Wing said Michigan.

Councilor Heising entered the room at 12:06. Councilor Chamberlin filled her in on previous discussion.

Councilor Heising said her concern about HR is that she doesn't feel like it is appropriate for HR to be under a department head.

Mayor Huner said when they created the HR position, the job description also included finance department responsibilities.

Councilor Heising said she understands the history. It doesn't seem appropriate. She asked if Mayor Huner has looked into the way other city's structure job positions, including HR. She believes all employees should have an HR person that is not under a department. She has put a lot of thought into this topic. She expressed that she is not on board with the way things are structured currently.

Mayor Huner said she doesn't see the difference if we move the structure of the job description. She understands the concern.

Jamie Giguere said Michelle Wing would be a contracted and technically wouldn't be working under her supervision.

Councilor Chamberlin asked Michelle Wing if she was a lawyer and where she got her master's degree from.

Michelle Wing said she is not a lawyer. She got her master's degree from Spring Arbor University.

Councilor Chamberlin asked how the pay would work.

Michelle Wing said she bills monthly, and she understands there is a budget.

Councilor Stickley asked what the hourly price is.

Michelle Wing said $200 per hour.

Councilor Stickley asked Jamie Giguere how many hours a month would Michelle Wing be working.

Jamie Giguere said about 20 hours a month.

Councilor Heising asked how that would work with her being present in the building one day a week.

Michelle Wing said it would be a partial day and she would flex the hours depending on the need.

Councilor Chamberlin said to Mayor Huner that he believes it would be a challenge for her to make sure the HR employee is available to the city employees.

Mayor Huner said that they did discuss that in depth, and Michelle Wing is aware of the importance of availability.

Councilor Chamberlin and Councilor Heising expressed that they were not expecting for a consultant to be presented at the meeting today.

Mayor Huner said they have decided to look into this due to it being difficult to find a part time HR employee.

Councilor Stickley asked if Mayor Huner and Jamie Giguere have looked at different people to employee.

Jamie Giguere said no, they have only looked into one.

Councilor Chamberlin asked how they found Michelle Wing.

Jamie Giguere said she was recommended by the Human Resources Organization in Michigan.

Councilor Chamberlin asked if there was a contract executed for Michelle's services.

Jamie Giguere said no.

Councilor Chamberlin stated that it seems like the Personnel Committee is an afterthought, so he wondered if that was already done. He said she's being presented today as she's already on board. There is already a schedule worked out for her, which makes him think this is already a done deal.

Mayor Huner said she is here to explain what she does.

Councilor Heising said her concern is that she would like input from other department heads. She believes it would benefit the employees to have an HR person with set hours. She said it seems like this would be more of an appointment basis, which she doesn't know if that is ideal for the employees.

Councilor Chamberlin asked for the opinion of Department Heads.

Keith Torbet said that he believes the biggest thing would be set hours that are communicated.

Chief Chittenden agreed. A Monthly schedule would be good to have if they more forward with this.

Councilor Chamberlin asked Michelle if this is something she could do.

Michelle Wing said yes.

Mayor Huner said the one day a week schedule is not set in stone. There can be further discussion with Michelle on the topic before the contract is signed.

Councilor Heising said she is in support of the city having an HR person, there is a need for it.

Councilor Stickley asked the department heads how much their employees need HR.

Chief Chittenden said they don't use HR that much, specifically there is a need for new hires.

Chief Kessler said HR is crucial for the structure of his department. His department would definitely use HR in a positive way to support the organization, not necessarily for problems.

Councilor Heising said she is curious what HR duties that department heads are doing that an HR employee could be doing.

Chief Kessler gave her examples.

Chief Chittenden agreed with Chief Kessler and gave more examples.

Councilor Heising said she wonders if the city would benefit from a part time or full time HR employee.

Councilor Stickley asked Keith Torbet what he does for his department that HR could do.

Keith Torbet gave examples. He said seldomly there is a need for HR to help with employee complaints and disagreements.

Councilor Heising said that is why HR shouldn't be under a department head. At this point she is concerned that employees may try to avoid the potential contracted HR due to the rate of pay.

Councilor Chamberlin asked if they are offering Michelle Wing a contract today.

Mayor Huner said no.

Jamie Giguere said one of the benefits of Michelle Wing is she would get a good understanding of what the city needs for HR. She would be able to recommend a part-time or full-time employee based off of what she learns about the city.

Councilor Heising said she doesn't know what level of use they are at with Paylocity.

Michelle Wing said she knows Paylocity very well.

She is wondering if hiring their own person would help with employee turnover, take off the extra HR work from department heads, and employees would possibly be more comfortable expressing concerns. She is keeping the employees in mind.

Mayor Huner said she would like to see all employees on Paylocity.

Councilor Heising said as a user of Paylocity it is useful for department heads.

Chief Kessler said he agrees with a lot of things Councilor Heising is saying. He is on board with the idea of Michelle Wing working with the city for a year so get her input.

Councilor Stickley asked if this is mayor's decision or councils.

Mayor Huner said once a contract is ready it will be presented to council for approval.

Councilor Chamberlin asked the committee if they were comfortable with moving forward with Michelle Wing, HR Premier Consulting.

Councilor Heising said she is as long as Michelle is not under a department head.

Recommendation that the City hire a consultant to assist with human resource matters moved by Councilor Chamberlin and seconded by Councilor Stickley.

Vote: 3 yays 0 nays
Motion Carries

Matter: Hiring New Position for Biddle Park

Keith Torbet expressed that this position would be a Grounds Keeper mainly for Biddle Park but would assist also with other parks in the city. The employee would report to the Public Works Superintendent. This employee would assist with winterizing the parks, events, and tournaments at Biddle Park.

Councilor Chamberlin asked if this position would be full-time.

Keith Torbet said yes. He has not done the pay annalist, but he believes pay would be $14.15 until they got their licenses. After that it would be about $20.46-25.78. He said again that this position would mainly be for Biddle Park but would assist with all parks. He would be working on the upkeep of soccer nets, equipment, ect.

Mayor Huner clarified that this position would be under Public Works.
Councilor Stickley confirmed that the Public Works superintendent is John Arps.

There was further discussion on the creation of the job description.

Councilor Stickley asked what Matt and Hugo thought about the idea.

Keith Torbet said that they are in support of the idea, and they will continue to do the same thing. He said there is a lot of work to be done at Biddle Park.

Mayor Huner said that there is a lot to be done at all the parks and this potential position would help.

Councilor Stickley said this would help Biddle Park.

Councilor Heising said she believes this is a much-needed job. She wants clarification on how this job description overlaps with the employees already at Biddle Park.

Keith Torbet said in the current employees' job description park maintenance is 20% of their jobs. Their jobs are more focused on the events that go on at Biddle Park.

Councilor Heising asked who the seasonal employees would work under.

Keith Torbet said that they would be working under the new position.

Councilor Chamberlin and Mayor Huner agreed this position is needed.

Recommendation that a new position be created to manage Biddle Park moved by Councilor Chamberlin and seconded by Councilor Heising.

Vote: 3 yays 0 nays
Motion Carries

Mayor Huner said she would like Councilor Chamberlin on the committee that will hire for this position.

Councilor Chamberlin said he would love to.

Matter: Police Department working holiday pay for part time employees be made the same as full time employees

Chief Chittenden said in 2018 a resolution was passed for part time employees that are working on a holiday get paid time and a half for 6 holidays, he is requesting that that gets changed to include 10 holidays. He explained that with staffing shortages he would like to incentivize part time employees to work holidays. The current full time employees are in support of this idea.

Councilor Heising said she is in support of this idea.

Jamie Giguere said in the hand book it includes all part time employees, the other departments typically don't have part time employees working on holidays.

Keith Torbet said he would like to see this include all departments.

Everyone clarified that this would not include seasonal employees.

Recommendation that all non-seasonal part-time employees receive holiday pay (time-and-a-half) when working a holiday recognized by the City moved by Councilor Heising and seconded by Councilor Stickley.

All in favor motion passed unanimously.

Matter: Tax Commissioner position be changed from part time to full time

Jamie Giguere said they have tried having the current tax commissioner part time for 5 years now working at 30 hours a week. The Tax Commissioner does not have enough time to complete her work. She is doing more than the previous tax commissioner as far as collecting payments.

Councilor Heising said the proof is there that she is doing more due to the financial numbers. She asked if this would be 40 hours a week.

Jamie Giguere said yes.

Councilor Heising asked if the tax commissioner wanted to work full time.

Jamie Giguere said yes. She feels overwhelmed with completing the job at part time hours. She stated that there is already a job description for a full time tax commissioner.

Recommendation that the City's Tax Commissioner be hired on a full-time basis moved by Chamberlin and seconded by Councilor Heising.

All in favor motion passed unanimously.

Councilor Chamberlin moved to adjourn at 1:02 p.m. seconded by Councilor Stickley.

All in favor motion passed unanimously.

Respectfully submitted by,

Korin Miller
Clerk of Council

	Yes	No
Emergency	______	______
First Reading	______	______
Second Reading	______	______
Third Reading	______	______

RESOLUTION 2023-16

A RESOLUTION AUTHORIZING THE MAYOR TO ENTER INTO AN AGREEMENT FOR A COUNTYWIDE EMERGENCY MANAGEMENT AGENCY PURSUANT TO OHIO REVISED CODE SECTION 5502

WHEREAS, there is an existing possibility of the occurrence of destruction resulting from enemy attack, or from natural or man-made disaster, and it is necessary to ensure that the preparations of this City will be adequate to deal with such disasters and generally to provide for the common defense, and to protect the public order, health, safety and general welfare, and to preserve the lives and property of the citizens of this City; and

WHEREAS, the City of Wauseon may need to call on County government, other local subdivisions with the County, and/or subdivisions, local governments, and state and federal resources outside the City to mitigate, prepare for, respond to, or recover from said emergency, disaster, enemy attack or unusual occurrence; and

WHEREAS, the coordination of civil defense activities within the area of Fulton County is of paramount importance to the City of Wauseon, as well as to Fulton County and the other local subdivisions therein; and

WHEREAS, the County of Fulton desires to effect said coordination by entering into an agreement, in the manner provided by law, with the various municipal corporations and townships; and

WHEREAS, Ohio Revised Code section 5502.26 constitutes the legal basis for the establishment of a county-wide Emergency Management Agency with the power to coordinate and unify the civil defense activities of the participants thereof; and

WHEREAS, the City of Wauseon has been a signatory to an agreement authorizing the formation of the Fulton County Emergency Management Agency; and

WHEREAS, the City of Wauseon desires to continue to be a member of the Fulton County Emergency Management Agency; and

WHEREAS, a copy of 2024 Agreement For A Countywide Emergency Management Agency is on file in the Office of the Clerk of Council; and

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Wauseon, Fulton County, Ohio, as follows:

Section 1.
That the Mayor be, and hereby is, authorized to execute the 2024 Agreement For A Countywide Emergency Management Agency, a copy of which is on file in the Office of the Clerk of Council.

Section 2.
That the Mayor is further authorized to execute any and all documents necessary therefore.

Passed:

____
Kathy Huner, Mayor

____
Scott Stiriz, President of Council

Attest:________________________
Korin Miller
Clerk of Council

Approved as to Form:

____
Thomas A. McWatters III
City Law Director

	Yes	No
Emergency	______	______
First Reading	______	______
Second Reading	______	______
Third Reading	______	______
Suspension	______	______

RESOLUTION 2023-17

A RESOLUTION AUTHORIZING HOLIDAY PAY FOR PART-TIME, NON-SEASONAL EMPLOYEES

WHEREAS, pursuant to Resolution 2018-27, auxiliary, part-time dispatchers, and part-time patrolman in the Police Department, and part-time Firefighters, EMTs, and Paramedics in the Fire Department, receive holiday pay when working on some but not all City-recognized holidays; and

WHEREAS, part-time, non-seasonal employees, other than those who are members of the Police Department or Fire Department, do not receive any holiday pay for any City-recognized holidays; and

WHEREAS, City Council desires that all part-time, non-seasonal employees of the City of Wauseon receive holiday pay when working on each City-recognized holiday;

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Wauseon as follows:

Section 1.
Commencing with the effective date of this Resolution, all part-time, seasonal employees of the City shall receive holiday pay (time-and-a-half) when working on City-recognized holidays.

Section 2.
Resolution 2018-27 is hereby vacated in its entirety.

Passed:

Kathy Huner, Mayor

Scott Stiriz, President of Council

Attest:
Korin Miller
Clerk of Council

Approved as to Form:

Thomas A. McWatters III
City Law Director

	Yes	No
Emergency	______	______
First Reading	______	______
Second Reading	______	______
Third Reading	______	______
Suspension	______	______

RESOLUTION 2023-18

A RESOLUTION AUTHORIZING THE MAYOR TO ENTER INTO AN AGREEMENT FOR INDIGENT DEFENSE SERVICES IN COUNTY COURT WITH THE FULTON COUNTY COMMISSIONERS

WHEREAS, since 2011 the City of Wauseon has contracted with the Fulton County Commissioners for the City's reimbursement to Fulton County for the County's costs incurred in providing legal services to indigents charged with violation of ordinances of the City of Wauseon; and

WHEREAS, the County has indicated that it desires to enter into a new Agreement for Indigent Defense Services In County Court for 2024 ("2024 Agreement") which is substantively identical to the previous year's contract; and

WHEREAS, the City desires to enter into the 2024 Agreement; and

WHEREAS, a copy of the 2024 Agreement is on file in the office of the Clerk of Council;

NOW THEREFORE, BE IT RESOLVED by the Council of the City of Wauseon, Fulton County, Ohio as follows:

Section 1.
That the Mayor or her designee is authorized to execute the 2024 Agreement on file with the Clerk of Council.

Section 2.
The Mayor or her designee is further authorized to execute any and all documents necessary to effectuate the intention of Council pursuant to this Resolution.

Passed:

____

Kathy Huner, Mayor

Scott Stiriz, President of Council

Attested:

Korin Miller
Clerk of Council

Approved as to Form:

Thomas A. McWatters III
City Law Director

	Yes	No
Emergency	______	______
First Reading	______	______
Second Reading	______	______
Third Reading	______	______

RESOLUTION 2023-19

A RESOLUTION AUTHORIZING THE MAYOR TO ENTER INTO AN AGREEMENT WITH OHIO PLAN RISK MANAGEMENT, INC. FOR CASUALTY, LIABILITY, FIRE AND PROPERTY DAMAGE INSURANCE AND DECLARING AN EMERGENCY

WHEREAS, the City of Wauseon maintains casualty, liability, fire and property insurance coverage; and

WHEREAS, said coverage will expire within the upcoming week; and

WHEREAS, the maintenance of said insurance is necessary in order to enable the City to function in a normal fashion despite losses through property damage or liability claims; and

WHEREAS, Council has determined that Ohio Plan Risk Management, Inc. ("Ohio Plan") is the best carrier for said insurance coverage; and

WHEREAS, the Mayor should be authorized to enter into an agreement with Ohio Plan for purposes of providing the necessary insurance coverage; and

WHEREAS, insurance coverage is urgently necessary in order to provide for the health, safety and welfare of the citizens of Wauseon;

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Wauseon, Fulton County, Ohio, as follows:

Section 1.
Ohio Plan Risk Management, Inc. ("Ohio Plan") is hereby declared to be the best carrier to provide insurance coverage pursuant to the specifications on file in the office of the Clerk of Council.

Section 2.
The Mayor is hereby authorized to enter into an agreement with Ohio Plan for purposes of providing insurance coverage pursuant to the proposal provided in response to the City's request.

Section 3.

The Mayor is further authorized to execute any and all documents necessary to effectuate the intention of Council pursuant to the Resolution.

Section 4.

This matter is hereby declared to be an emergency matter urgently necessary in order to provide casualty, liability, fire and property damage coverage and this measure should therefore be declared an emergency measure and shall be in full force and effect immediately after its passage.

Passed:

____
Kathy Huner, Mayor

____
Scott Stiriz, President
of Council

Attest:______________________
Korin Miller
Clerk of Council

Approved as to Form:

____
Thomas A. McWatters III
City Law Director

	Yes	No
Emergency	______	______
First Reading	______	______
Second Reading	______	______
Third Reading	______	______
Suspension	______	______

RESOLUTION 2023-20

A RESOLUTION AUTHORIZING THE MAYOR TO ENTER INTO AN AGREEMENT WITH THE STANDARD TO PROVIDE LIFE INSURANCE AND VOLUNTARY DENTAL AND VISION INSURANCE FOR FULL-TIME EMPLOYEES

WHEREAS, the City currently offers life insurance and voluntary dental and vision insurance to all full-time employees; and

WHEREAS, City Council desires to continue to offer life insurance and voluntary dental and vision insurance; and

WHEREAS, City Council desires that the City enter into an agreement with The Standard pursuant to the proposal on file in the office of the Clerk of Council to provide such coverage for 2023;

WHEREAS, this Resolution should be declared an emergency measure necessary for the

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Wauseon as follows:

Section 1.
The Mayor is hereby authorized to execute an agreement with The Standard for the provision of life insurance and voluntary dental and vision insurance for all full-time employees for 2024 pursuant to the proposal on file in the office of the Clerk of Council.

Section 2.
The Mayor is further authorized to execute any and all documents necessary to effectuate the intention of Council pursuant to the Resolution.

Passed:

Kathy Huner, Mayor

Scott Stiriz, President of Council

Attest:
Korin Miller
Clerk of Council

Approved as to Form:

Thomas A. McWatters III
City Law Director

	Yes	No
Emergency	______	______
First Reading	______	______
Second Reading	______	______
Third Reading	______	______
Suspension	______	______

RESOLUTION 2023-21

A RESOLUTION AUTHORIZING THE MAYOR TO ENTER INTO AGREEMENTS FOR HEALTH INSURANCE COVERAGE WITH PARETO CAPTIVE SERVICES, LUCENT HEALTH SERVICES, AND TOKIO MARINE HCC

WHEREAS, the City of Wauseon provides health insurance coverage for its qualified employees; and

WHEREAS, that insurance will soon expire; and

WHEREAS, Council has now determined that obtaining insurance through Pareto Captive Services, LLC is the best arrangement for obtaining insurance coverage; and

WHEREAS, the Mayor should be authorized to enter into an agreement with Pareto Captive Services, LLC, Lucent Health Services, and Tokio Marine HCC for purposes of providing the necessary health insurance coverage;

NOW THEREFORE BE IT RESOLVED, by the Council of the City of Wauseon, Fulton County, Ohio as follows:

<u>Section 1.</u>
Pareto Captive Services, LLC is hereby declared to be the best source for providing health insurance coverage pursuant to the specifications on file in the office of the Clerk of Council.

<u>Section 2.</u>
The Mayor is hereby authorized to enter into an agreement with Pareto Captive Services, LLC, Lucent Health Services, and Tokio Marine HCC for purposes of providing health insurance coverage for the year 2024.

<u>Section 3.</u>
The Mayor is further authorized to execute any and all documents necessary to effectuate the intention of Council pursuant to the Resolution.

Passed:

Kathy Huner, Mayor

Scott Stiriz, President
of Council

Attest:________________________
Korin Miller
Clerk of Council

Approved as to Form:

Thomas A. McWatters III
City Law Director

	Yes	No
Emergency	______	______
First Reading	______	______
Second Reading	______	______
Third Reading	______	______
Suspension	______	______

RESOLUTION 2023-22

A RESOLUTION AUTHORIZING THE MAYOR TO ADVERTISE FOR BIDS FOR THE PURCHASE AND INSTALLATION OF A HYBRID BEACON ON NORTH SHOOP AVENUE; AUTHORIZING THE MAYOR TO ACCEPT THE LOWEST AND BEST BID; AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT WITH THE LOWEST AND BEST BIDDER

WHEREAS, the City desires to purchase and install a hybrid beacon on North Shoop Avenue where the Wabash Cannon Ball Trail crosses North Shoop Avenue; and

WHEREAS the hybrid beacon is necessary to help minimize the danger faced by pedestrians on the trail crossing North Shoop Avenue; and

WHEREAS, certain monies have been properly budgeted and appropriated for this purpose; and

WHEREAS, the Mayor should be authorized to accept the lowest and best bid within the budgetary constraints set for said purpose; and

WHEREAS, the specifications for the hybrid beacon are currently on file in the office of the Clerk of Council;

NOW THEREFORE, BE IT ORDAINED by the Council, City of Wauseon, Fulton County, Ohio as follows:

Section 1.
That the Mayor be, and hereby is, authorized to advertise for bids pursuant to Ohio Law and the Codified Ordinances of the City of Wauseon, Ohio, for the purchase and installation of a hybrid beacon at the intersection of the Wabash Cannon Ball Trail and North Shoop Avenue pursuant to the plans and specifications on file in the office of the Clerk of Council.

Section 2.
Upon compliance with the State of Ohio and the Codified Ordinances of the City of Wauseon, the Mayor is hereby authorized to accept the lowest and best bid in the amount budgeted for this purpose.

Section 3.

That the Mayor is further authorized to execute any and all documents necessary therefore.

Passed:

____
Kathy Huner, Mayor

____
Scott Stiriz
President of Council

Attest:_______________________
Korin Miller
Clerk of Council

Approved as to Form:

____
Thomas A. McWatters III
City Law Director

	Yes	No
Emergency	________	________
First Reading	________	________
Second Reading	________	________
Third Reading	________	________
Suspension	________	________

ORDINANCE NO. 2023-6

AN ORDINANCE AMENDING SECTION 191 OF THE CODIFIED ORDINANCES OF THE CITY OF WAUSEON

WHEREAS, the City's Income Tax Ordinance is contained in Section 191 of the Codified Ordinances of the City of Wauseon; and

WHEREAS, Ohio House Bill 33 made certain changes to the State's Municipal Income Tax provisions in Section 718 of the Ohio Revised Code which are effective October 3, 2023; and

WHEREAS, it is necessary that Section 191 of the City's Codified Ordinances be revised to incorporate the changes included in House Bill 33; and

WHEREAS, this Resolution should be declared an emergency measure necessary for the immediate preservation of the health, safety, and public welfare of the City because the revisions to Section 718 of the Ohio Revised Code were made effective October 3, 2023;

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Wauseon, Fulton County, Ohio, as follows:

Section 1.

That Section 191.03(11)(O) of the Codified Ordinances of the City of Wauseon be amended to read as follows:

"(O)(i) For tax years through 2023, all income of individuals or a class of individuals under sixteen years of age.

(ii) For tax years 2024 and after, the income of individuals under 18 years of age."

Section 2.

That the first paragraph of Section 191.062(A) of the Codified Ordinances of the City of Wauseon be amended to read as follows:

"Except as otherwise provided in divisions (B)(1) and I of this section, net profit from a business or profession conducted both within and without the boundaries of the Municipality shall be considered as having a taxable situs in the Municipality for purposes of municipal income taxation in the same proportion as the average ratio of the following:"

Section 3.

That the first paragraph of Section 191.062(D) of the Codified Ordinances of the City of Wauseon be amended to read as follows:

"For the purpose of division (A)(3), and except as provided in division (I) of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:"

Section 4.

That Section 191.062 of the Codified Ordinances of the City of Wauseon be amended to include a new division "I", which shall state as follows:

"(I)(1) As used in this division:

(a) "Qualifying remote employee or owner" means an individual who is an employee of a taxpayer or who is a partner or member holding an ownership interest in a taxpayer that is treated as a partnership for federal income tax purposes, provided that the individual meets both of the following criteria:

(i) The taxpayer has assigned the individual to a qualifying reporting location.

(ii) The individual is permitted or required to perform services for the taxpayer at a qualifying remote work location.

(b) "Qualifying remote work location" means a permanent or temporary location at which an employee or owner chooses or is required to perform services for the taxpayer, other than a reporting location of the taxpayer or any other location owned or controlled by a customer or client of the taxpayer. "Qualifying remote work location" may include the residence of an employee or owner and may be located outside of a municipal corporation that imposes an income tax in accordance with this chapter. An employee or owner may have more than one qualifying remote work location during a taxable year.

(c) "Reporting location" means either of the following:

(i) A permanent or temporary place of doing business, such as an office, warehouse, storefront, construction site, or similar location, that is owned or controlled directly or indirectly by the taxpayer;

(ii) Any location in this state owned or controlled by a customer or client of the taxpayer, provided that the taxpayer is required to withhold taxes under Section 4 of this Chapter on qualifying wages paid to an employee for the performance of personal services at that location.

(d) "Qualifying reporting location" means one of the following:

(i) The reporting location in this state at which an employee or owner performs services for the taxpayer on a regular or periodic basis during the taxable year;

(ii) If no reporting location exists in this state for an employee or owner under division (I)(1)(d)(i) of this section, the reporting location in this state at which the employee's or owner's supervisor regularly or periodically reports during the taxable year;

(iii) If no reporting location exists in this state for an employee or owner under division (I)(1)(d)(i) or (ii) of this section, the location that the taxpayer otherwise assigns as the employee's or owner's qualifying reporting location, provided the assignment is made in good faith and is recorded and maintained in the taxpayer's business records. A taxpayer may change the qualifying reporting location designated for an employee or owner under this division at any time.

(2) For tax years ending on or after December 31, 2023, a taxpayer may elect to apply the provisions of this division to the apportionment of its net profit from a business or profession. For taxpayers that make this election, the provisions of divisions (A) through (F) of this section apply to such apportionment except as otherwise provided in this division.

A taxpayer shall make the election allowed under this division in writing on or with the taxpayer's net profit return or, if applicable, a timely filed amended net profit return or a timely filed appeal of an assessment. The election applies to the taxable year for which that return or appeal is filed and for all subsequent taxable years, until the taxpayer revokes the election.

The taxpayer shall make the initial election with the tax administrator of each municipal corporation with which, after applying the apportionment provisions authorized in this division, the taxpayer is required to file a net profit tax return for that taxable year. A taxpayer shall not be required to notify the tax administrator of a municipal corporation in which a qualifying remote employee's or owner's qualifying remote work location is located, unless the taxpayer is otherwise required to file a net profit return with that municipal corporation due to business operations that are unrelated to the employee's or owner's activity at the qualifying remote work location.

After the taxpayer makes the initial election, the election applies to every municipal corporation in which the taxpayer conducts business. The taxpayer shall not be required to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in such municipal corporation.

Nothing in this division prohibits a taxpayer from making a new election under this division after properly revoking a prior election.

(3) For the purpose of calculating the ratios described in division (B)(1) of this section, all of the following apply to a taxpayer that has made the election described in division (I)(2):

(a) For the purpose of division (A)(1) of this section, the average original cost of any tangible personal property used by a qualifying remote employee or owner at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(b) For the purpose of division (A)(2) of this section, any wages, salaries, and other compensation paid during the taxable period to a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(c) For the purpose of division (A)(3) of this section, and notwithstanding division (D)(4) of this section, any gross receipts of the business or profession from services performed during the taxable period by a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(4) Nothing in this division prevents a taxpayer from requesting, or a tax administrator from requiring, that the taxpayer use, with respect to all or a portion of the income of the taxpayer, an alternative apportionment method as described in division (B)(1) of this section. However, a tax administrator shall not require an alternative apportionment method in such a manner that it would require a taxpayer to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in that municipal corporation.

(5) Except as otherwise provided in this division, nothing in this division is intended to affect the withholding of taxes on qualifying wages pursuant to Section 4 of this Chapter."

Section 5.

That Section 191.091(A)(1) of the Codified Ordinances of the City of Wauseon be amended to state as follows:

"(A) An annual Municipal income tax return shall be completed and filed by every taxpayer for each taxable year for which the taxpayer is subject to the tax, whether or not a tax is due thereon."

Section 6.

That Section 191.091(A)(3) of the Codified Ordinances of the City of Wauseon be deleted in its entirety.

Section 7.

That Section 191.094(A) of the Codified Ordinances of the City of Wauseon be amended to state as follows:

"(A) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates. For tax years ending on or after January 1, 2023, the extended due date of the municipal income tax return for a taxpayer that is not an individual shall be the 15th day of the eleventh month after the last day of the taxable year to which the return relates. A copy of the federal extension request shall be included with the filing of the municipal income tax return."

Section 8.

That Section 191.094 of the Codified Ordinances of the City of Wauseon be amended to include a new division "(F)" which shall state as follows:

"(F) If a taxpayer receives an extension for the filing of a municipal income tax return under division (B), (C), or (D) of this section, or division (G)(2) of section 191.09, the tax administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first.

If a tax administrator violates division (F) of this section, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to $150.

Division (F) of this section does not apply to an extension received under division (A) of this section if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under division (A) of this section or failed to file for an extension under division (C) of this section."

Section 9.

That Section 191.094 of the Codified Ordinances of the City of Wauseon be amended to include a new division "(G)" which shall state as follows:

"(G) To the extent that any provision in this division (F) of this section conflicts with any provision of Section 191.092, the provisions of Section 191.092 shall prevail."

Section 10.

That Section 191.10(C)(4) of the Codified Ordinances of the City of Wauseon be amended to state as follows:

(a) For tax years ending on or before December 31, 2022, with respect to returns other than estimated income tax returns, the City may impose a penalty of $25 for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed $150 for each failure.

(b) For tax years ending on or after January 1, 2023, with respect to returns other than estimated income tax returns, the City may impose a penalty not exceeding $25 for each failure to timely file each return, regardless of the liability shown thereon, except that the City shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return.

Section 11.

That the Codified Ordinances of the City of Wauseon be amended to include a new Section 191.30, which shall state as follows:

"SECTION 191.30 ELECTION TO BE SUBJECT TO R.C. 718.80 TO 718.95

(A) The City hereby adopts and incorporates herein by reference Sections 718.80 to 718.95 of the ORC for tax years beginning on or after January 1, 2018.

(B) A taxpayer, as defined in division (C) of this section, may elect to be subject to Sections 718.80 to 718.95 of the ORC in lieu of the provisions of this Chapter.

(C) "Taxpayer" has the same meaning as in section 718.01 of the ORC, except that "taxpayer" does not include natural persons or entities subject to the tax imposed under Chapter 5745 of the ORC. "Taxpayer" may include receivers, assignees, or trustees in bankruptcy when such persons are required to assume the role of a taxpayer."

Section 12.

That this Resolution be, and hereby is, declared to be an emergency measure, necessary for the immediate preservation of health, safety, and public welfare of the citizens of the City of Wauseon, and shall be in full force and effect from and immediately after its passage.

Passed: ____________________

____
Kathy Huner, Mayor

____
Scott Stiriz, President

of Council

Attest:____________________________
Korin Miller
Clerk of Council

Approved as to Form:

____
Thomas A. McWatters III
City Law Director

	Yes	No
Emergency	______	______
First Reading	______	______
Second Reading	______	______
Third Reading	______	______
Suspension	______	______

ORDINANCE 2023-7

AN ORDINANCE AMENDING SECTION 1114 OF THE CODIFIED ORDINANCES OF THE CITY OF WAUSEON TO ADD A NEW SECTION 1114.12 TITLED "ADULT USE CANNABIS OPERATORS"

WHEREAS, on November 7, 2023, voters in Ohio approved State Issue 2, which enacts new Chapter 3780 of the Ohio Revised Code, effective thirty days from the date of the election; and

WHEREAS, R.C. 3780 authorizes and regulates recreational adult use cannabis operators permitted under R.C. 3780 in the state of Ohio: and

WHEREAS, R.C. 3780.25 authorizes a city to prohibit adult use cannabis operators within the corporate limits of the city; and

WHEREAS, pursuant to R.C. 3780.01(A)(2), "adult use cannabis operator" means a level 1 adult use cultivator, a level II adult use cultivator, a level III adult use cultivator, an adult use processor, and an adult use dispensary; and

WHEREAS, Council finds that prohibiting adult use cannabis operators within the City of Wauseon is necessary and proper to protect the health, safety, welfare, comfort, and peace of the citizens of the City of Wauseon;

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Wauseon, Fulton County, Ohio, as follows:

Section 1.
That section 1114 of the Codified Ordinances of the City of Wauseon be amended to provide a new Section 1114.12, as follows:

1114.12 ADULT USE CANNABIS OPERATORS

(a) The term "adult use cannabis operator" shall have the same meaning as in Section 3780(A)(2) of the Ohio Revised Code, effective December 7, 2023.

(b) No person or entity licensed as an adult use cannabis operator under Section 3780 of the Ohio Revised Code shall open, establish, or operate any business or commercial enterprise of any kind within the corporate limits of the City.

(c) No zoning clearance, permit, or other administrative approval shall be approved or issued by any administrative official of the City, nor shall any variance be approved or granted, to any person, entity or other applicant desiring or intending to operate a business or commercial enterprise as an adult use cannabis operator within the corporate limits of the City.

(d) Any use or condition caused or permitted to exist in violation of any of the provisions of this Section 1114.12 shall be and hereby is declared to be a public nuisance and may be abated by the City.

Passed:

____
Kathy Huner, Mayor

____
Scott Stiriz, President of Council

Attest: ________________________
Korin Miller
Clerk of Council

Approved as to form:

____
Thomas A. McWatters III
City Law Director

	Yes	No
Emergency	________	________
First Reading	________	________
Second Reading	________	________
Third Reading	________	________
Suspension	________	________

ORDINANCE NO. 2023-5

AN ORDINANCE AMENDING SECTION 933.06(b) OF THE CODIFIED ORDINANCES OF THE CITY OF WAUSEON

WHEREAS, pursuant to Codified Ordinance 933.06(b), Fulton County charges residents outside of the City of Wauseon a surcharge for water provide through the Fulton County water lines; and

WHEREAS, the County desires to change the amount of the surcharge charged to non-City residents receiving water on the County's water line; and

WHEREASE, an exhibit containing the current change is attached to this Ordinance;.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Wauseon, Fulton County, Ohio, as follows:

Section 1.
That Section 933.06(b) shall be amended to read in its entirety as follows:

(b) For those customers who receive water service through a County owned water distribution system, a surcharge as determined by the Fulton County Board of Commissioners shall be added in addition to the charges set forth in subsection (a) hereinabove.

Section 2.
That this ordinance shall go into effect January 1, 2024.

Passed: ____________________

____
Kathy Huner, Mayor

____
Scott Stiriz, President
of Council

Attest:_______________________________
Korin Miller
Clerk of Council

Approved as to Form:

____
Thomas A. McWatters III
City Law Director

City of Wauseon
Income Tax Revenue

	2020 Month	2020 YTD	2021 Month	2021 YTD	Monthly Dif	2022 Month	2022 YTD	Monthly Dif	2023 Month	2023 YTD	Monthly Dif
Jan	412,794		415,388		2,594	468,832		53,444	557,775		88,943
Feb	289,103	701,897	415,643	831,031	126,540	418,410	887,241	2,766	310,562	868,337	(107,848)
Mar	287,707	989,605	322,621	1,153,653	34,914	341,052	1,228,294	18,431	1,244,401	2,112,738	903,348
Apr	312,476	1,302,080	500,260	1,653,913	187,784	790,278	2,018,572	290,018	830,652	2,943,390	40,374
May	238,970	1,541,051	487,934	2,141,847	248,964	393,632	2,412,204	(94,302)	369,928	3,313,318	(23,704)
Jun	327,547	1,868,597	320,400	2,462,247	(7,147)	370,185	2,782,389	49,785	547,008	3,860,326	176,823
Jul	415,343	2,283,941	295,528	2,757,775	(119,815)	376,687	3,159,076	81,160	412,767	4,273,093	36,080
Aug	290,817	2,574,757	328,901	3,086,676	38,084	357,168	3,516,244	28,267	348,816	4,621,909	(8,352)
Sep	296,365	2,871,122	314,806	3,401,482	18,442	349,798	3,866,042	34,991	604,322	5,226,231	254,525
Oct	285,241	3,156,363	357,057	3,758,539	71,816	501,991	4,368,032	144,933	593,800	5,820,031	91,809
Nov	336,004	3,492,367	305,291	4,063,831	(30,713)	304,450	4,672,483	(841)	375,208	6,195,239	70,757
Dec	285,720	3,778,088	336,899	4,400,730	51,179	357,977	5,030,460	21,078	-	-	0
YTD	3,778,088		4,400,730		622,642	5,030,460		629,730	6,195,239		1,522,756
					16.48%			14.31%			32.59%

	Gross Receipts	
2022	5,030,460	14.31%
2021	4,400,730	16.48%
2020	3,778,088	-4.12%
2019	3,940,402	-4.31%
2018	4,117,713	-2.81%
2017	4,236,659	5.93%
2016	3,999,460	4.79%
2015	3,816,540	7.18%
2014	3,561,006	1.42%
2013	3,511,217	3.29%
2012	3,399,448	4.79%
2011	3,244,163	9.39%
2010	2,965,626	-3.27%
2009	3,065,968	-7.78%
2008	3,324,689	-2.47%
2007	3,408,934	-1.33%
2006	3,454,742	8.60%
2005	3,181,092	3.99%
2004	3,059,171	-1.63%
2003	3,109,720	1.98%
2002	3,049,347	8.33%
2001	2,814,870	-3.34%
2000	2,912,027	

prepared by: Jamie Giguere
Director of Finance

MTD Bank Report for Year 2023 Month 11 - City of Wauseon

Bank	Description	Beg Mo Bal	Deposits	Withdrawals	Trans In	Trans Out	Balance
0003	INVESTMENTS - MEEDER	5,389,820.27	5,335.81	0.00	0.00	0.00	5,395,156.08
0007	WATER DEPOSITS - F&M	60,321.47	1,500.00	0.00	0.00	1,038.14	60,783.33
0009	PETTY CASH AND CHANGE	1,050.00	0.00	0.00	0.00	0.00	1,050.00
0010	WATER/WATER REC/DEBT - F&M	869,922.39	292,816.85	497.06	1,352.35	623,084.90	540,509.63
0011	GENERAL CHECKING - F&M	4,182,909.60	515,409.67	1,540,594.35	623,428.19	657.50	3,780,495.61
0012	PAYROLL ACCOUNT - F&M	0.00	0.00	0.00	435,142.29	435,142.29	0.00
0015	FEDERAL TAX ACCOUNT - F&M	0.00	0.00	0.00	0.00	0.00	0.00
7 Banks		**10,504,023.73**	**815,062.33**	**1,541,091.41**	**1,059,922.83**	**1,059,922.83**	**9,777,994.65**

YTD Bank Report for Year 2023 Month 11 - City of Wauseon

Bank	Description	Beg Yr Bal	Deposits	Withdrawals	Tran In	Tran Out	Balance
0003	INVESTMENTS - MEEDER	5,310,063.03	85,093.05	0.00	0.00	0.00	5,395,156.08
0007	WATER DEPOSITS - F&M	60,773.32	12,100.00	0.00	0.00	12,089.99	60,783.33
0009	PETTY CASH AND CHANGE	1,050.00	0.00	0.00	0.00	0.00	1,050.00
0010	WATER/WATER REC/DEBT - F&M	538,170.00	3,470,316.47	118,027.22	9,701.15	3,359,650.77	540,509.63
0011	GENERAL CHECKING - F&M	2,228,140.39	10,272,703.37	12,082,387.76	3,363,511.78	1,472.17	3,780,495.61
0012	PAYROLL ACCOUNT - F&M	0.00	0.00	0.00	4,715,336.96	4,715,336.96	0.00
0015	FEDERAL TAX ACCOUNT - F&M	0.00	0.00	0.00	201,784.43	201,784.43	0.00
7 Banks		**8,138,196.74**	**13,840,212.89**	**12,200,414.98**	**8,290,334.32**	**8,290,334.32**	**9,777,994.65**

MTD Fund Report for Year 2023 Month 11 - City of Wauseon

Fund	Description	Beg Bal	MTD Rec	MTD Exp	Unexp	Enc	Unenc
101	GENERAL FUND	4,373,477.35	436,466.06	358,771.71	4,451,171.70	50,057.57	4,401,114.13
201	STREET MAINT FUND	557,270.91	38,528.00	9,054.19	586,744.72	243,899.28	342,845.44
202	STATE HWY MAINT FUND	115,363.67	3,123.90	696.45	117,791.12	0.00	117,791.12
204	PARK AND RECREATION SPECIAL	373,567.24	583.66	3,098.78	371,052.12	0.00	371,052.12
206	LOCAL FISCAL RECOVERY FUND	468,116.43	0.00	0.00	468,116.43	63,675.34	404,441.09
208	PERMISSIVE LICENSE TAX	20,674.27	1,533.75	0.00	22,208.02	0.00	22,208.02
210	DRUG LAW ENFORCEMENT FUND	350,429.39	1,803.75	6,290.40	345,942.74	0.00	345,942.74
213	ENFORCEMENT & EDUCATION FUND	5,120.20	25.00	0.00	5,145.20	0.00	5,145.20
215	ONEOHIO OPIOID FUND	12,471.84	651.97	0.00	13,123.81	0.00	13,123.81
230	FIRE/EMS	(444,932.10)	26,022.19	306,766.66	(725,676.57)	10,923.55	(736,600.12)
240	SPL ENERGY IMPROVEMENT PROJECT	472.79	(472.79)	0.00	0.00	0.00	0.00
290	IMAGINATION KINGDOM	15,235.76	0.00	0.00	15,235.76	0.00	15,235.76
301	BOND REDUCTION FUND	191,366.91	0.00	190,357.60	1,009.31	0.00	1,009.31
403	CAPITAL PROJECTS FUND	708,026.79	0.00	33,252.27	674,774.52	714,744.79	(39,970.27)
450	TIF CONSTRUCTION	47,469.80	214.26	0.00	47,684.06	0.00	47,684.06
601	WATER REVENUE FUND	939,290.64	155,416.59	229,509.42	865,197.81	523,123.56	342,074.25
602	WATER RECLAMATION REVENUE FUND	919,284.87	139,005.72	393,415.04	664,875.55	65,637.68	599,237.87
607	WASTEWATER DEBT CHARGE FUND	1,769,315.50	1,819.52	0.00	1,771,135.02	0.00	1,771,135.02
608	WATER TRUST DEPOSIT FUND	60,321.47	805.15	343.29	60,783.33	93.14	60,690.19
630	FIRE TRUST FUND	21,680.00	0.00	0.00	21,680.00	0.00	21,680.00
20 Funds		**10,504,023.73**	**805,526.73**	**1,531,555.81**	**9,777,994.65**	**1,672,154.91**	**8,105,839.74**

YTD Fund Report for Year 2023 Month 11 - City of Wauseon

Fund	Description	Beg Yr Bal	YTD Rec	YTD Exp	Unexp	Enc	Unenc
101	GENERAL FUND	1,161,577.20	7,369,082.34	4,079,487.84	4,451,171.70	50,057.57	4,401,114.13
201	STREET MAINT FUND	361,700.17	417,443.65	192,399.10	586,744.72	243,899.28	342,845.44
202	STATE HWY MAINT FUND	91,446.74	33,813.76	7,469.38	117,791.12	0.00	117,791.12
204	PARK AND RECREATION SPECIAL	281,781.21	247,494.67	158,223.76	371,052.12	0.00	371,052.12
206	LOCAL FISCAL RECOVERY FUND	511,800.43	0.00	43,684.00	468,116.43	63,675.34	404,441.09
208	PERMISSIVE LICENSE TAX	4,862.19	17,345.83	0.00	22,208.02	0.00	22,208.02
210	DRUG LAW ENFORCEMENT FUND	286,964.87	84,488.50	25,510.63	345,942.74	0.00	345,942.74
213	ENFORCEMENT & EDUCATION FUND	4,945.20	200.00	0.00	5,145.20	0.00	5,145.20
215	ONEOHIO OPIOID FUND	2,395.06	10,728.75	0.00	13,123.81	0.00	13,123.81
230	FIRE/EMS	253.35	1,924,943.09	2,650,873.01	(725,676.57)	10,923.55	(736,600.12)
240	SPL ENERGY IMPROVEMENT PROJECT	0.00	17,295.52	17,295.52	0.00	0.00	0.00
290	IMAGINATION KINGDOM	15,235.76	0.00	0.00	15,235.76	0.00	15,235.76
301	BOND REDUCTION FUND	519,484.38	198,715.20	717,190.27	1,009.31	0.00	1,009.31
403	CAPITAL PROJECTS FUND	1,579,647.02	27,811.75	932,684.25	674,774.52	714,744.79	(39,970.27)
450	TIF CONSTRUCTION	0.00	531,369.85	483,685.79	47,684.06	0.00	47,684.06
601	WATER REVENUE FUND	909,233.65	1,853,698.02	1,897,733.86	865,197.81	523,123.56	342,074.25
602	WATER RECLAMATION REVENUE FUND	500,737.82	1,639,360.32	1,475,222.59	664,875.55	65,637.68	599,237.87
607	WASTEWATER DEBT CHARGE FUND	1,845,358.37	29,481.99	103,705.34	1,771,135.02	0.00	1,771,135.02
608	WATER TRUST DEPOSIT FUND	60,773.32	3,871.02	3,861.01	60,783.33	93.14	60,690.19
630	FIRE TRUST FUND	0.00	21,680.00	0.00	21,680.00	0.00	21,680.00
20 Funds		**8,138,196.74**	**14,428,824.26**	**12,789,026.35**	**9,777,994.65**	**1,672,154.91**	**8,105,839.74**

MTD/YTD Revenue Report by Fund for Year 2023 Month 11 - City of Wauseon

Account	Description	Est Rev	MTD Rec	YTD Rec	Unc Bal	%Remain	%Collected
101.000.41110	REAL ESTATE TAX	312,500.00	142.21	309,929.21	2,570.79	0.82%	99.18%
101.000.41140	CITY INCOME TAX	5,050,000.00	375,207.61	6,195,238.82	(1,145,238.82)	(22.68%)	122.68%
101.000.41210	LOCAL GOVT. - SALES TAX	38,000.00	3,296.66	36,017.03	1,982.97	5.22%	94.78%
101.000.41230	CIGARETTE TAX	400.00	0.00	408.38	(8.38)	(2.10%)	102.10%
101.000.41250	LIQUOR & BEER PERMITS	20,000.00	0.00	2,727.90	17,272.10	86.36%	13.64%
101.000.41270	INCOME TAX - STATE	168,000.00	14,306.55	156,963.60	11,036.40	6.57%	93.43%
101.000.41280	INCOME TAX - ELECTRIC	2,000.00	(10,861.33)	33,021.92	(31,021.92)	(1551.10%)	1651.10%
101.000.41429	STATE GRANTS	10,000.00	10,861.33	10,861.33	(861.33)	(8.61%)	108.61%
101.000.41516	IMPOUND FEES	500.00	0.00	845.00	(345.00)	(69.00%)	169.00%
101.000.41521	POOL ADMITTANCE	65,000.00	0.00	66,641.57	(1,641.57)	(2.53%)	102.53%
101.000.41522	CONCESSIONS	45,000.00	0.00	44,695.72	304.28	0.68%	99.32%
101.000.41539	SHELTER HOUSE FEES	25,000.00	700.00	25,407.50	(407.50)	(1.63%)	101.63%
101.000.41563	STORM SEWER TAPS	5,000.00	0.00	1,105.00	3,895.00	77.90%	22.10%
101.000.41612	COURT FINES	15,000.00	1,894.45	13,232.56	1,767.44	11.78%	88.22%
101.000.41613	SUMMONS DELIVERY FEES	500.00	0.00	145.50	354.50	70.90%	29.10%
101.000.41619	PARKING TICKETS	200.00	0.00	230.00	(30.00)	(15.00%)	115.00%
101.000.41623	ZONING PERMIT	3,000.00	130.00	2,790.00	210.00	7.00%	93.00%
101.000.41631	ZONING APPEALS	200.00	200.00	1,000.00	(800.00)	(400.00%)	500.00%
101.000.41632	MISCELLANEOUS ZONING	9,000.00	110.00	5,770.00	3,230.00	35.89%	64.11%
101.000.41820	INTEREST	85,000.00	19,763.64	208,211.06	(123,211.06)	(144.95%)	244.95%
101.000.41830	DONATIONS	5,000.00	0.00	20,200.00	(15,200.00)	(304.00%)	404.00%
101.000.41840	MISCELLANEOUS	125,000.00	19,819.54	125,241.70	(241.70)	(0.19%)	100.19%
101.000.41930	REIMBURSEMENTS	75,000.00	895.40	72,376.40	2,623.60	3.50%	96.50%
101.000.41931	REIMB - FEDERAL GRANT	20,000.00	0.00	36,022.14	(16,022.14)	(80.11%)	180.11%
101.000.41990	TRANSFER - IN	0.00	0.00	0.00	0.00	0.00%	0.00%
Fund: 101	GENERAL FUND	6,079,300.00	436,466.06	7,369,082.34	(1,289,782.34)	(21.22%)	121.22%
201.000.41240	M/V LICENSE TAX	63,000.00	4,828.34	60,944.02	2,055.98	3.26%	96.74%
201.000.41260	GASOLINE TAX	385,000.00	33,699.66	356,092.32	28,907.68	7.51%	92.49%
201.000.41930	REIMB-ST M&R	1,000.00	0.00	407.31	592.69	59.27%	40.73%
Fund: 201	STREET MAINT FUND	449,000.00	38,528.00	417,443.65	31,556.35	7.03%	92.97%
202.000.41240	M/V LICENSE TAX - ST. HWY.	5,000.00	391.49	4,941.40	58.60	1.17%	98.83%
202.000.41260	GASOLINE TAX - ST. WHY.	32,000.00	2,732.41	28,872.36	3,127.64	9.77%	90.23%
202.000.41930	REIMB - STATE HWY	0.00	0.00	0.00	0.00	0.00%	0.00%
Fund: 202	STATE HWY MAINT FUND	37,000.00	3,123.90	33,813.76	3,186.24	8.61%	91.39%

MTD/YTD Revenue Report by Fund for Year 2023 Month 11 - City of Wauseon

Account	Description	Est Rev	MTD Rec	YTD Rec	Unc Bal	%Remain	%Collected
204.000.41390	PARK AND RECREATION SPECIAL REVENUE	250,500.00	583.66	247,213.33	3,286.67	1.31%	98.69%
204.000.41840	MISCELLANEOUS PARK AND REC SPECIAL	0.00	0.00	0.00	0.00	0.00%	0.00%
204.000.41930	REIMBURSEMENTS PARK AND REC SPECIAL	0.00	0.00	281.34	(281.34)	0.00%	0.00%
Fund: 204	PARK AND RECREATION SPECIAL	250,500.00	583.66	247,494.67	3,005.33	1.20%	98.80%
206.000.41413	NEU LOCAL GOVERNMENT GRANT	0.00	0.00	0.00	0.00	0.00%	0.00%
Fund: 206	LOCAL FISCAL RECOVERY FUND	0.00	0.00	0.00	0.00	0.00%	0.00%
208.000.41240	PERMISSIVE-LICENSE TAX	18,700.00	1,533.75	17,345.83	1,354.17	7.24%	92.76%
Fund: 208	PERMISSIVE LICENSE TAX	18,700.00	1,533.75	17,345.83	1,354.17	7.24%	92.76%
210.000.41612	DRUG ENFORCEMENT	200.00	0.00	0.00	200.00	100.00%	0.00%
210.000.41800	DRUG SEIZURE	0.00	1,803.75	84,488.50	(84,488.50)	0.00%	0.00%
210.000.41930	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00%	0.00%
Fund: 210	DRUG LAW ENFORCEMENT FUND	200.00	1,803.75	84,488.50	(84,288.50)	(42144.25%)	42244.25%
213.000.41612	LIQUOR EDUCATION	500.00	25.00	200.00	300.00	60.00%	40.00%
Fund: 213	ENFORCEMENT & EDUCATION FUND	500.00	25.00	200.00	300.00	60.00%	40.00%
215.000.41612	ONEOHIO OPIOID SETTLEMENT	2,517.00	651.97	10,728.75	(8,211.75)	(326.25%)	426.25%
Fund: 215	ONEOHIO OPIOID FUND	2,517.00	651.97	10,728.75	(8,211.75)	(326.25%)	426.25%
230.000.41510	EMS - COUNTY AGREEMENT	1,125,000.00	0.00	1,125,000.00	0.00	0.00%	100.00%
230.000.41511	FIRE CALLS	345,000.00	0.00	322,692.40	22,307.60	6.47%	93.53%
230.000.41514	EMS - TRANSPORTS	350,000.00	20,022.19	278,326.71	71,673.29	20.48%	79.52%
230.000.41930	REIMBURSEMENTS - FIRE/EMS	0.00	6,000.00	198,923.98	(198,923.98)	0.00%	0.00%
230.000.41990	TRANSFER - IN	622,300.00	0.00	0.00	622,300.00	100.00%	0.00%
Fund: 230	FIRE/EMS	2,442,300.00	26,022.19	1,924,943.09	517,356.91	21.18%	78.82%
240.000.41390	SPL ENERGY IMPROVEMENT PROJECT REVENUE	17,295.52	(472.79)	17,295.52	0.00	0.00%	100.00%
Fund: 240	SPL ENERGY IMPROVEMENT PROJECT	17,295.52	(472.79)	17,295.52	0.00	0.00%	100.00%
301.000.41710	TRANSFER IN - BOND REDUCTION	661,245.83	0.00	198,715.20	462,530.63	69.95%	30.05%
301.000.41820	INTEREST INCOME - BOND REDUCTION	2,000.00	0.00	0.00	2,000.00	100.00%	0.00%
301.000.41915	BOND REFUNDNG PROCEEDS	0.00	0.00	0.00	0.00	0.00%	0.00%
Fund: 301	BOND REDUCTION FUND	663,245.83	0.00	198,715.20	464,530.63	70.04%	29.96%
403.000.41140	CITY INCOME TAX - CAPITAL	0.00	0.00	0.00	0.00	0.00%	0.00%

MTD/YTD Revenue Report by Fund for Year 2023 Month 11 - City of Wauseon

Account	Description	Est Rev	MTD Rec	YTD Rec	Unc Bal	%Remain	%Collected
403.000.41840	MISCELLANEOUS - CAPITAL	10,000.00	0.00	18,450.00	(8,450.00)	(84.50%)	184.50%
403.000.41930	REIMBURSEMENT - CAPITAL	50,000.00	0.00	9,361.75	40,638.25	81.28%	18.72%
403.000.41990	TRANSFER-IN CAPITAL	900,000.00	0.00	0.00	900,000.00	100.00%	0.00%
Fund: 403	CAPITAL PROJECTS FUND	960,000.00	0.00	27,811.75	932,188.25	97.10%	2.90%
450.000.41820	TIF INTEREST	0.00	214.26	12,894.78	(12,894.78)	0.00%	0.00%
450.000.41990	TIF TRANSFER - IN	0.00	0.00	518,475.07	(518,475.07)	0.00%	0.00%
Fund: 450	TIF CONSTRUCTION	0.00	214.26	531,369.85	(531,369.85)	0.00%	0.00%
601.000.41551	WATER REVENUE	1,815,000.00	148,238.87	1,733,530.40	81,469.60	4.49%	95.51%
601.000.41552	WATER TAP FEES	15,000.00	2,060.00	25,410.00	(10,410.00)	(69.40%)	169.40%
601.000.41559	MISCELLANEOUS WATER	20,000.00	1,034.85	22,341.04	(2,341.04)	(11.71%)	111.71%
601.000.41820	INTEREST INCOME-WATER	10,000.00	1,869.32	24,223.33	(14,223.33)	(142.23%)	242.23%
601.000.41930	REIMBURSEMENTS WATER	10,000.00	0.00	6,697.87	3,302.13	33.02%	66.98%
601.000.41931	CO SURCHARGE FEE - WATER	35,000.00	2,213.55	30,732.61	4,267.39	12.19%	87.81%
601.000.41932	CO OWDA REVENUE	21,545.90	0.00	10,762.77	10,783.13	50.05%	49.95%
Fund: 601	WATER REVENUE FUND	1,926,545.90	155,416.59	1,853,698.02	72,847.88	3.78%	96.22%
602.000.41561	WATER RECLAMATION REVENUE	1,372,000.00	131,732.32	1,467,809.04	(95,809.04)	(6.98%)	106.98%
602.000.41562	SEWER TAP FEES	5,000.00	140.00	3,315.00	1,685.00	33.70%	66.30%
602.000.41569	MISCELLANEOUS-WATER RECLAMATION	20,000.00	3,841.25	16,548.81	3,451.19	17.26%	82.74%
602.000.41820	INTEREST INCOME-WATER RECLAMATION	7,000.00	2,652.61	23,288.61	(16,288.61)	(232.69%)	332.69%
602.000.41930	REIMBURSEMENTS-WATER RECLAMATION	25,000.00	0.00	121,363.92	(96,363.92)	(385.46%)	485.46%
602.000.41931	CO SURCHARGE FEE - WR	7,700.00	639.54	7,034.94	665.06	8.64%	91.36%
Fund: 602	WATER RECLAMATION REVENUE FUND	1,436,700.00	139,005.72	1,639,360.32	(202,660.32)	(14.11%)	114.11%
607.000.41569	DEBT CHARGE REVENUE	0.00	15.87	605.48	(605.48)	0.00%	0.00%
607.000.41820	INTEREST INCOME-DEBT CHARGE	20,000.00	1,803.65	28,876.51	(8,876.51)	(44.38%)	144.38%
607.000.41840	MISCELLANEOUS-DEBT CHARGE	0.00	0.00	0.00	0.00	0.00%	0.00%
Fund: 607	WASTEWATER DEBT CHARGE FUND	20,000.00	1,819.52	29,481.99	(9,481.99)	(47.41%)	147.41%
608.000.41591	UTILITY SERVICE DEPOSITS	6,000.00	805.15	3,871.02	2,128.98	35.48%	64.52%
Fund: 608	WATER TRUST DEPOSIT FUND	6,000.00	805.15	3,871.02	2,128.98	35.48%	64.52%
630.000.41884	INSURANCE REVENUE	0.00	0.00	21,680.00	(21,680.00)	0.00%	0.00%
Fund: 630	FIRE TRUST FUND	0.00	0.00	21,680.00	(21,680.00)	0.00%	0.00%

74 Accts		**14,309,804.25**	**805,526.73**	**14,428,824.26**	**(119,020.01)**	**(0.83%)**	**100.83%**

MTD/YTD Total Expense Report by Fund by Dept for Year 2023 Month 11 - City of Wauseon

Account	Description	Rev App	MTD Exp	YTD Exp	Unexp	Enc	Excess	Unenc
101.101.52110	WAGES - POLICE	1,360,000.00	96,330.03	1,210,598.33	149,401.67	0.00	0.00	149,401.67
101.101.52120	BENEFITS - POLICE	480,000.00	36,570.09	559,224.44	(79,224.44)	1,850.00	0.00	(81,074.44)
101.101.52140	UNIFORMS - POLICE	15,000.00	989.26	12,742.54	2,257.46	141.13	0.00	2,116.33
101.101.52150	WAGES - X GUARD	8,500.00	536.04	4,260.52	4,239.48	0.00	0.00	4,239.48
101.101.52190	BENEFITS - X GUARDS	2,000.00	93.66	867.54	1,132.46	0.00	0.00	1,132.46
101.101.52200	ED & TRAVEL - POLICE	10,000.00	1,039.00	7,739.58	2,260.42	0.00	0.00	2,260.42
101.101.52210	TRAINING - STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101.101.52310	UTILITIES - POLICE	10,000.00	1,259.82	8,367.22	1,632.78	0.00	0.00	1,632.78
101.101.52320	CONTR. SERVICES - VAWA GRANT	60,000.00	3,558.76	38,824.76	21,175.24	0.00	0.00	21,175.24
101.101.52330	CRIME WATCH	500.00	0.00	0.00	500.00	0.00	0.00	500.00
101.101.52340	F.O.J. FUNDS	2,000.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
101.101.52360	MISC & INS - POLICE	14,000.00	0.00	0.00	14,000.00	0.00	0.00	14,000.00
101.101.52390	FIRING RANGE	5,000.00	593.04	2,531.14	2,468.86	0.00	0.00	2,468.86
101.101.52400	SUPPLIES - POLICE	178,000.64	5,224.80	159,057.37	18,943.27	6,033.57	0.00	12,909.70
Dept: 101	POLICE	2,145,000.64	146,194.50	2,004,213.44	140,787.20	8,024.70	0.00	132,762.50
101.103.52310	STREET LIGHTING	105,000.00	9,616.74	98,811.17	6,188.83	0.00	0.00	6,188.83
Dept: 103	STREET LIGHTING	105,000.00	9,616.74	98,811.17	6,188.83	0.00	0.00	6,188.83
101.104.52300	EMA ASSESSMENT	4,550.00	0.00	4,540.80	9.20	0.00	0.00	9.20
Dept: 104	EMERGENCY MANAGEMENT SERVICES	4,550.00	0.00	4,540.80	9.20	0.00	0.00	9.20
101.105.52110	WAGES - S. SIGNS	3,000.00	0.00	3,052.67	(52.67)	0.00	0.00	(52.67)
101.105.52120	BENEFITS - S. SIGNS	800.00	0.79	298.51	501.49	0.00	0.00	501.49
101.105.52310	UTILITIES - T. SIGNALS	7,000.00	524.69	5,849.91	1,150.09	0.00	0.00	1,150.09
101.105.52400	SUPPLIES - S. SIGNS	6,000.00	738.53	2,097.76	3,902.24	0.00	0.00	3,902.24
Dept: 105	TRAFFIC SIGNS	16,800.00	1,264.01	11,298.85	5,501.15	0.00	0.00	5,501.15
101.301.52110	WAGES - RECREATION	170,000.00	10,306.84	153,255.63	16,744.37	0.00	0.00	16,744.37
101.301.52120	BENEFITS - RECREATION	65,000.00	4,930.12	73,677.37	(8,677.37)	150.00	0.00	(8,827.37)
101.301.52200	ED & TRAVEL - RECREATION	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
101.301.52310	UTILITIES - RECREATION	7,500.00	511.31	6,459.34	1,040.66	0.00	0.00	1,040.66
101.301.52400	SUPPLIES - RECREATION	110,000.00	6,959.72	57,931.31	52,068.69	2,551.95	0.00	49,516.74
Dept: 301	RECREATION	357,500.00	22,707.99	291,323.65	66,176.35	2,701.95	0.00	63,474.40
101.302.52110	WAGES - PARKS	110,000.00	7,030.84	118,221.13	(8,221.13)	0.00	0.00	(8,221.13)
101.302.52120	BENEFITS - PARKS	45,000.00	2,981.85	43,514.19	1,485.81	75.00	0.00	1,410.81
101.302.52310	UTILITIES - PARKS	13,000.00	637.35	10,637.06	2,362.94	0.00	0.00	2,362.94
101.302.52400	SUPPLIES - PARKS	40,000.00	3,577.17	51,361.98	(11,361.98)	1,824.06	0.00	(13,186.04)

MTD/YTD Total Expense Report by Fund by Dept for Year 2023 Month 11 - City of Wauseon

Account	Description	Rev App	MTD Exp	YTD Exp	Unexp	Enc	Excess	Unenc
Dept: 302	PARKS	208,000.00	14,227.21	223,734.36	(15,734.36)	1,899.06	0.00	(17,633.42)
101.303.52110	WAGES - CHRISTMAS	8,000.00	3,376.04	6,771.23	1,228.77	0.00	0.00	1,228.77
101.303.52120	BENEFITS - CHRISTMAS	2,000.00	483.26	1,259.76	740.24	0.00	0.00	740.24
101.303.52400	SUPPLIES - CHRISTMAS	12,495.00	0.00	672.42	11,822.58	6,495.00	0.00	5,327.58
101.303.52410	SUPPLIES - HOLIDAY COMMITTEE	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
Dept: 303	CHRISTMAS	27,495.00	3,859.30	8,703.41	18,791.59	6,495.00	0.00	12,296.59
101.304.52400	SUPPLIES - POOL	27,728.38	0.00	24,972.41	2,755.97	228.38	0.00	2,527.59
Dept: 304	POOL	27,728.38	0.00	24,972.41	2,755.97	228.38	0.00	2,527.59
101.306.52110	WAGES - TRAIL	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
101.306.52120	BENEFITS - TRAIL	2,000.00	1.24	12.77	1,987.23	0.00	0.00	1,987.23
101.306.52400	SUPPLIES - TRAIL	3,000.00	0.00	2,154.48	845.52	934.91	0.00	(89.39)
Dept: 306	TRAIL	15,000.00	1.24	2,167.25	12,832.75	934.91	0.00	11,897.84
101.399.52110	WAGES - HOMECOMING	5,000.00	0.00	5,221.73	(221.73)	0.00	0.00	(221.73)
101.399.52120	BENEFITS - HOMECOMING	1,000.00	52.51	1,044.39	(44.39)	0.00	0.00	(44.39)
101.399.52300	4TH OF JULY	30,000.00	(912.90)	30,000.00	0.00	0.00	0.00	0.00
101.399.52400	SUPPLIES - HOMECOMING	3,000.00	912.90	6,832.60	(3,832.60)	668.80	0.00	(4,501.40)
Dept: 399	SPECIAL CITY EVENTS	39,000.00	52.51	43,098.72	(4,098.72)	668.80	0.00	(4,767.52)
101.401.52110	WAGES - BZH	14,500.00	6,472.72	46,487.56	(31,987.56)	0.00	0.00	(31,987.56)
101.401.52120	BENEFITS - BZH	11,750.00	2,305.11	19,009.38	(7,259.38)	150.00	0.00	(7,409.38)
101.401.52340	PROF SERVICES - BZH	71,300.00	0.00	1,302.75	69,997.25	0.00	0.00	69,997.25
101.401.52390	NUISANCE ABATEMENT ACCT	2,000.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
101.401.52400	SUPPLIES - BZH	3,000.00	852.17	12,006.74	(9,006.74)	0.00	0.00	(9,006.74)
Dept: 401	BUILDING & HOUSING	102,550.00	9,630.00	78,806.43	23,743.57	150.00	0.00	23,593.57
101.402.52300	REG PLAN - ASSESSMENT	5,676.00	0.00	5,676.00	0.00	0.00	0.00	0.00
Dept: 402	REGIONAL PLANNING ASSESSMENT	5,676.00	0.00	5,676.00	0.00	0.00	0.00	0.00
101.497.52110	WAGES - TREES	40,000.00	259.70	24,398.31	15,601.69	0.00	0.00	15,601.69
101.497.52120	BENEFITS - TREES	7,500.00	95.76	5,207.37	2,292.63	0.00	0.00	2,292.63
101.497.52200	ED & TRAVEL - TREES	3,000.00	0.00	2,018.00	982.00	0.00	0.00	982.00
101.497.52400	SUPPLIES - TREES	15,000.00	1,624.71	10,802.21	4,197.79	1,000.00	0.00	3,197.79
101.497.52510	TREES	5,000.00	0.00	368.00	4,632.00	0.00	0.00	4,632.00
Dept: 497	TREES	70,500.00	1,980.17	42,793.89	27,706.11	1,000.00	0.00	26,706.11

MTD/YTD Total Expense Report by Fund by Dept for Year 2023 Month 11 - City of Wauseon

Account	Description	Rev App	MTD Exp	YTD Exp	Unexp	Enc	Excess	Unenc
101.505.52110	WAGES - STORM SEWERS	30,000.00	0.00	5,755.97	24,244.03	0.00	0.00	24,244.03
101.505.52120	BENEFITS - STORM SEWERS	10,000.00	36.47	1,515.55	8,484.45	0.00	0.00	8,484.45
101.505.52340	PROF SERVICES - STORM SEWERS	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
101.505.52400	SUPPLIES - STORM SEWERS	30,000.00	31.20	31,622.18	(1,622.18)	1,000.00	0.00	(2,622.18)
Dept: 505	STORM SEWER	80,000.00	67.67	38,893.70	41,106.30	1,000.00	0.00	40,106.30
101.698.52110	WAGES - PSD	36,000.00	2,439.30	29,777.41	6,222.59	0.00	0.00	6,222.59
101.698.52120	BENEFITS - PSD	20,000.00	841.30	19,746.55	253.45	75.00	0.00	178.45
101.698.52310	UTILITIES - PSD	1,000.00	94.64	876.49	123.51	0.00	0.00	123.51
101.698.52400	SUPPLIES - PSD	2,500.00	176.82	1,896.07	603.93	0.00	0.00	603.93
Dept: 698	PSD	59,500.00	3,552.06	52,296.52	7,203.48	75.00	0.00	7,128.48
101.699.52110	WAGES - PW	210,000.00	27,827.24	200,198.26	9,801.74	0.00	0.00	9,801.74
101.699.52120	BENEFITS - PW	60,000.00	7,374.74	72,724.60	(12,724.60)	75.00	0.00	(12,799.60)
101.699.52200	ED & TRAVEL - PW	4,500.00	49.40	3,902.30	597.70	35.66	0.00	562.04
101.699.52310	UTILITIES - PW	15,000.00	748.27	11,335.92	3,664.08	0.00	0.00	3,664.08
101.699.52320	SPRING/FALL CLEAN-UP	15,000.00	13,792.77	13,792.77	1,207.23	0.00	0.00	1,207.23
101.699.52360	MISC & INS - PW	3,000.00	0.00	1,617.76	1,382.24	0.00	0.00	1,382.24
101.699.52400	SUPPLIES - PW	85,000.00	7,002.68	43,853.17	41,146.83	1,634.74	0.00	39,512.09
Dept: 699	PUBLIC WORKS	392,500.00	56,795.10	347,424.78	45,075.22	1,745.40	0.00	43,329.82
101.701.52110	WAGES - MAYOR	45,000.00	2,884.16	38,466.90	6,533.10	0.00	0.00	6,533.10
101.701.52120	BENEFITS - MAYOR	30,000.00	891.95	65,967.29	(35,967.29)	0.00	0.00	(35,967.29)
101.701.52200	ED & TRAVEL - MAYOR	3,000.00	0.00	1,273.00	1,727.00	0.00	0.00	1,727.00
101.701.52310	UTILITIES - MAYOR	1,000.00	48.89	613.34	386.66	0.00	0.00	386.66
101.701.52320	PROF SERVICES - MAYOR	15,000.00	2,364.50	19,411.50	(4,411.50)	459.20	0.00	(4,870.70)
101.701.52400	SUPPLIES - MAYOR	1,500.00	8.04	895.77	604.23	0.00	0.00	604.23
101.701.52500	CAPITAL - MAYOR	3,000.00	0.00	0.00	3,000.00	0.00	0.00	3,000.00
Dept: 701	MAYOR	98,500.00	6,197.54	126,627.80	(28,127.80)	459.20	0.00	(28,587.00)
101.702.52110	WAGES - COUNCIL	40,920.00	3,410.02	37,510.22	3,409.78	0.00	0.00	3,409.78
101.702.52120	BENEFITS - COUNCIL	7,800.00	687.93	7,775.09	24.91	0.00	0.00	24.91
101.702.52200	ED & TRAVEL - COUNCIL	1,000.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
101.702.52360	MISC & INS - COUNCIL	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
101.702.52370	LEG.ADVERTISING - COUNCIL	3,500.00	189.50	432.00	3,068.00	4,865.81	0.00	(1,797.81)
101.702.52380	CONTR. SERVICES - CABLE TV	62,500.00	12,500.00	50,000.00	12,500.00	12,500.00	0.00	0.00
101.702.52390	MISC & INS - COUNCIL	500.00	0.00	0.00	500.00	0.00	0.00	500.00
101.702.52400	SUPPLIES - COUNCIL	4,000.00	57.51	857.09	3,142.91	0.00	0.00	3,142.91
101.702.52500	CAPITAL - COUNCIL	1,000.00	0.00	1,695.54	(695.54)	0.00	0.00	(695.54)

MTD/YTD Total Expense Report by Fund by Dept for Year 2023 Month 11 - City of Wauseon

Account	Description	Rev App	MTD Exp	YTD Exp	Unexp	Enc	Excess	Unenc
Dept: 702	COUNCIL	126,220.00	16,844.96	98,269.94	27,950.06	17,365.81	0.00	10,584.25
101.703.52340	PRISONER FEES	1,000.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
Dept: 703	PRISONER FEES	1,000.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
101.704.52110	WAGES - FINANCE	83,000.00	5,264.29	74,280.90	8,719.10	0.00	0.00	8,719.10
101.704.52120	BENEFITS - FINANCE	22,900.00	1,675.82	26,527.89	(3,627.89)	150.00	0.00	(3,777.89)
101.704.52200	ED & TRAVEL - FINANCE	2,000.00	0.00	737.38	1,262.62	35.49	0.00	1,227.13
101.704.52310	UTILITIES - FINANCE	1,000.00	58.92	791.17	208.83	0.00	0.00	208.83
101.704.52390	MISC & INS - FINANCE	15,000.00	236.10	17,175.79	(2,175.79)	0.00	0.00	(2,175.79)
101.704.52400	SUPPLIES - FINANCE	6,000.00	84.57	4,743.96	1,256.04	0.00	0.00	1,256.04
101.704.52500	CAPITAL - FINANCE	1,500.00	0.00	69.98	1,430.02	0.00	0.00	1,430.02
Dept: 704	FINANCE	131,400.00	7,319.70	124,327.07	7,072.93	185.49	0.00	6,887.44
101.705.52110	WAGES - LAND & BLDG	8,000.00	28.03	4,721.93	3,278.07	0.00	0.00	3,278.07
101.705.52120	BENEFITS - LAND & BLDG	3,000.00	7.69	1,847.99	1,152.01	0.00	0.00	1,152.01
101.705.52310	UTILITIES - LAND & BLDG	60,000.00	5,266.38	50,297.68	9,702.32	0.00	0.00	9,702.32
101.705.52360	MISC & INS - LAND & BLDG	53,016.24	7,200.00	22,665.79	30,350.45	4,875.00	0.00	25,475.45
101.705.52400	SUPPLIES - LAND & BLDG	67,985.00	3,455.35	47,919.01	20,065.99	1,688.47	2,985.00	15,392.52
Dept: 705	LAND & BUILDINGS	192,001.24	15,957.45	127,452.40	64,548.84	6,563.47	2,985.00	55,000.37
101.706.52390	CIVIL SERVICE	5,000.00	0.00	2,977.76	2,022.24	0.00	0.00	2,022.24
Dept: 706	CIVIL SERVICE	5,000.00	0.00	2,977.76	2,022.24	0.00	0.00	2,022.24
101.707.52300	AUD & TREAS FEES	7,000.00	0.00	6,406.59	593.41	0.00	0.00	593.41
Dept: 707	COUNTY AUDITOR DEDUCTIONS	7,000.00	0.00	6,406.59	593.41	0.00	0.00	593.41
101.708.52340	STATE AUDIT FEES	10,000.00	(307.50)	10,000.00	0.00	0.00	0.00	0.00
Dept: 708	STATE EXAMINERS FEES	10,000.00	(307.50)	10,000.00	0.00	0.00	0.00	0.00
101.709.52110	WAGES - LAW DIR	24,000.00	2,000.00	22,000.00	2,000.00	0.00	0.00	2,000.00
101.709.52120	BENEFITS - LAW DIR	4,500.00	380.23	4,372.33	127.67	75.00	0.00	52.67
101.709.52340	LEGAL FEES	6,000.00	500.00	5,500.00	500.00	0.00	0.00	500.00
101.709.52350	COUNSEL FEES	100,000.00	8,546.12	56,009.07	43,990.93	0.00	0.00	43,990.93
Dept: 709	LAW DIRECTOR	134,500.00	11,426.35	87,881.40	46,618.60	75.00	0.00	46,543.60
101.710.52110	WAGES - INCOME TAX	43,000.00	3,461.81	40,227.55	2,772.45	0.00	0.00	2,772.45
101.710.52120	BENEFITS - INCOME TAX	7,300.00	620.04	7,531.84	(231.84)	75.00	0.00	(306.84)
101.710.52200	ED & TRAVEL - INCOME TAX	1,000.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00

MTD/YTD Total Expense Report by Fund by Dept for Year 2023 Month 11 - City of Wauseon

Account	Description	Rev App	MTD Exp	YTD Exp	Unexp	Enc	Excess	Unenc
101.710.52360	MISC & INS - INCOME TAX	10,000.00	100.00	5,338.57	4,661.43	0.00	0.00	4,661.43
101.710.52400	SUPPLIES - INCOME TAX	5,000.00	71.48	4,567.09	432.91	135.40	0.00	297.51
101.710.52500	CAPITAL - INCOME TAX	2,000.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
Dept: 710	INCOME TAX	68,300.00	4,253.33	57,665.05	10,634.95	210.40	0.00	10,424.55
101.711.52730	REFUNDS - INCOME TAX	50,000.00	22,442.18	109,057.84	(59,057.84)	0.00	0.00	(59,057.84)
Dept: 711	INCOME TAX REFUNDS	50,000.00	22,442.18	109,057.84	(59,057.84)	0.00	0.00	(59,057.84)
101.799.52110	WAGES - CLERK OF COUNCIL	32,000.00	2,568.78	31,172.17	827.83	0.00	0.00	827.83
101.799.52120	BENEFITS - CLERK OF COUNCIL	6,000.00	455.42	5,755.94	244.06	75.00	0.00	169.06
101.799.52200	ED & TRAVEL - CLERK OF COUNCIL	3,000.00	0.00	0.00	3,000.00	0.00	0.00	3,000.00
101.799.52400	SUPPLIES - CLERK OF COUNCIL	1,000.00	0.00	351.34	648.66	0.00	0.00	648.66
101.799.52500	CAPITAL - CLERK OF COUNCIL	1,000.00	0.00	337.65	662.35	0.00	0.00	662.35
Dept: 799	CLERK OF COUNCIL	43,000.00	3,024.20	37,617.10	5,382.90	75.00	0.00	5,307.90
101.998.52710	TRANSFER OUT - GENERAL	1,522,300.00	0.00	0.00	1,522,300.00	0.00	0.00	1,522,300.00
101.998.52720	REIMBURSEMENTS - EDUCATION	9,000.00	0.00	0.00	9,000.00	0.00	0.00	9,000.00
101.998.52730	REIMBURSEMENTS - GENERAL	20,000.00	1,665.00	12,449.51	7,550.49	200.00	0.00	7,350.49
Dept: 998	OTHER GENERAL	1,551,300.00	1,665.00	12,449.51	1,538,850.49	200.00	0.00	1,538,650.49
Fund: 101	GENERAL FUND	6,075,021.26	358,771.71	4,079,487.84	1,995,533.42	50,057.57	2,985.00	1,942,490.85
201.602.52110	WAGES - STREET	150,000.00	3,322.28	86,778.39	63,221.61	0.00	0.00	63,221.61
201.602.52120	BENEFITS - STREET	120,000.00	5,284.06	84,358.57	35,641.43	375.00	0.00	35,266.43
201.602.52400	SUPPLIES - STREET	250,000.00	447.85	21,262.14	228,737.86	243,524.28	0.00	(14,786.42)
Dept: 602	CITY STREET MAINT/REPAIR	520,000.00	9,054.19	192,399.10	327,600.90	243,899.28	0.00	83,701.62
Fund: 201	STREET MAINT FUND	520,000.00	9,054.19	192,399.10	327,600.90	243,899.28	0.00	83,701.62
202.602.52110	WAGES - ST HWY	5,000.00	231.04	288.80	4,711.20	0.00	0.00	4,711.20
202.602.52120	BENEFITS - ST HWY	1,000.00	36.27	52.49	947.51	0.00	0.00	947.51
202.602.52310	UTILITIES - ST HWY	7,500.00	429.14	4,204.09	3,295.91	0.00	0.00	3,295.91
202.602.52400	SUPPLIES - ST HWY	11,000.00	0.00	2,924.00	8,076.00	0.00	0.00	8,076.00
Dept: 602	CITY STREET MAINT/REPAIR	24,500.00	696.45	7,469.38	17,030.62	0.00	0.00	17,030.62
Fund: 202	STATE HWY MAINT FUND	24,500.00	696.45	7,469.38	17,030.62	0.00	0.00	17,030.62
204.304.52110	WAGES - POOL	80,000.00	0.00	87,844.81	(7,844.81)	0.00	0.00	(7,844.81)
204.304.52120	BENEFITS - POOL	16,000.00	135.18	17,560.76	(1,560.76)	0.00	0.00	(1,560.76)

MTD/YTD Total Expense Report by Fund by Dept for Year 2023 Month 11 - City of Wauseon

Account	Description	Rev App	MTD Exp	YTD Exp	Unexp	Enc	Excess	Unenc
204.304.52310	UTILITIES - POOL	20,000.00	188.20	8,712.95	11,287.05	0.00	0.00	11,287.05
204.304.52360	MISC - PARK AND REC SPECIAL	10,000.00	0.00	4,820.89	5,179.11	0.00	0.00	5,179.11
204.304.52400	SUPPLIES - POOL	30,000.00	2,775.40	39,284.35	(9,284.35)	0.00	0.00	(9,284.35)
Dept: 304	POOL	156,000.00	3,098.78	158,223.76	(2,223.76)	0.00	0.00	(2,223.76)
Fund: 204	PARK AND RECREATION SPECIAL	156,000.00	3,098.78	158,223.76	(2,223.76)	0.00	0.00	(2,223.76)
206.705.52500	CAPITAL (LFRF)	298,188.34	0.00	43,684.00	254,504.34	63,675.34	0.00	190,829.00
Dept: 705	LAND & BUILDINGS	298,188.34	0.00	43,684.00	254,504.34	63,675.34	0.00	190,829.00
Fund: 206	LOCAL FISCAL RECOVERY FUND	298,188.34	0.00	43,684.00	254,504.34	63,675.34	0.00	190,829.00
208.601.52500	CAPITAL PAVING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept: 601		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 208	PERMISSIVE LICENSE TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210.101.52390	DRUG ENFORCEMENT	27,000.00	6,290.40	25,510.63	1,489.37	0.00	0.00	1,489.37
210.101.52391	DRUG SEIZURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept: 101	POLICE	27,000.00	6,290.40	25,510.63	1,489.37	0.00	0.00	1,489.37
Fund: 210	DRUG LAW ENFORCEMENT FUND	27,000.00	6,290.40	25,510.63	1,489.37	0.00	0.00	1,489.37
215.101.52390	MISC - ONEOHIO OPIOID	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept: 101	POLICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 215	ONEOHIO OPIOID FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230.102.52110	WAGES - FIRE/EMS	1,510,000.00	187,674.58	1,498,933.34	11,066.66	0.00	0.00	11,066.66
230.102.52120	BENEFITS - FIRE/EMS	700,000.00	98,923.11	959,984.91	(259,984.91)	1,655.00	0.00	(261,639.91)
230.102.52140	UNIFORM - FIRE/EMS	20,000.00	2,467.10	12,216.01	7,783.99	2,947.02	0.00	4,836.97
230.102.52200	ED & TRAVEL - FIRE/EMS	25,000.00	7,024.67	18,119.77	6,880.23	0.00	0.00	6,880.23
230.102.52310	UTILITIES - FIRE/EMS	8,800.00	744.55	7,668.60	1,131.40	362.40	0.00	769.00
230.102.52360	MISC & INS - FIRE/EMS	19,000.00	0.00	15,506.38	3,493.62	0.00	0.00	3,493.62
230.102.52400	SUPPLIES - FIRE	63,000.00	3,272.38	61,998.93	1,001.07	888.98	0.00	112.09
230.102.52410	SUPPLIES - EMS	87,000.00	6,660.27	76,445.07	10,554.93	5,070.15	0.00	5,484.78
Dept: 102	FIRE	2,432,800.00	306,766.66	2,650,873.01	(218,073.01)	10,923.55	0.00	(228,996.56)

MTD/YTD Total Expense Report by Fund by Dept for Year 2023 Month 11 - City of Wauseon

Account	Description	Rev App	MTD Exp	YTD Exp	Unexp	Enc	Excess	Unenc
Fund: 230	FIRE/EMS	2,432,800.00	306,766.66	2,650,873.01	(218,073.01)	10,923.55	0.00	(228,996.56)
240.490.52640	MISC - SPL ENERGY IMPROVEMENT PROJECT	17,295.52	0.00	17,295.52	0.00	0.00	0.00	0.00
Dept: 490		17,295.52	0.00	17,295.52	0.00	0.00	0.00	0.00
Fund: 240	SPL ENERGY IMPROVEMENT PROJECT	17,295.52	0.00	17,295.52	0.00	0.00	0.00	0.00
301.801.52610	BOND REDUCTION - PRINCIPAL	182,000.00	182,000.00	182,000.00	0.00	0.00	0.00	0.00
Dept: 801		182,000.00	182,000.00	182,000.00	0.00	0.00	0.00	0.00
301.802.52620	BOND REDUCTION - INTEREST	28,790.20	8,357.60	16,715.20	12,075.00	0.00	0.00	12,075.00
Dept: 802		28,790.20	8,357.60	16,715.20	12,075.00	0.00	0.00	12,075.00
301.803.52500	BOND REDUCTION - CAPITAL	450,455.63	0.00	518,475.07	(68,019.44)	0.00	0.00	(68,019.44)
301.803.52630	BOND REDUCTION - COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept: 803		450,455.63	0.00	518,475.07	(68,019.44)	0.00	0.00	(68,019.44)
Fund: 301	BOND REDUCTION FUND	661,245.83	190,357.60	717,190.27	(55,944.44)	0.00	0.00	(55,944.44)
403.101.52500	POLICE EQUIPMENT	123,060.50	0.00	118,765.18	4,295.32	0.00	5,536.98	(1,241.66)
Dept: 101	POLICE	123,060.50	0.00	118,765.18	4,295.32	0.00	5,536.98	(1,241.66)
403.102.52500	FIRE EQUIPMENT	307,394.54	9,019.55	135,751.27	171,643.27	129,581.00	3,430.45	38,631.82
403.102.52510	EMS EQUIPMENT	313,386.30	0.00	31,051.70	282,334.60	266,311.00	0.00	16,023.60
Dept: 102	FIRE	620,780.84	9,019.55	166,802.97	453,977.87	395,892.00	3,430.45	54,655.42
403.103.52500	STREET LIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept: 103	STREET LIGHTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
403.302.52500	PARKS EQUIPMENT	170,500.00	13,850.00	133,515.86	36,984.14	26,144.50	0.00	10,839.64
Dept: 302	PARKS	170,500.00	13,850.00	133,515.86	36,984.14	26,144.50	0.00	10,839.64
403.569.52110	WAGES - CAPITAL	15,000.00	0.00	18,050.87	(3,050.87)	0.00	0.00	(3,050.87)
403.569.52120	BENEFITS - CAPITAL	5,000.00	0.22	2,762.83	2,237.17	0.00	0.00	2,237.17
403.569.52500	UNALLOCATED CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept: 569	PSD - ENTERPRISE	20,000.00	0.22	20,813.70	(813.70)	0.00	0.00	(813.70)

MTD/YTD Total Expense Report by Fund by Dept for Year 2023 Month 11 - City of Wauseon

Account	Description	Rev App	MTD Exp	YTD Exp	Unexp	Enc	Excess	Unenc
403.607.52500	CITY SIDEWALK PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept: 607	SIDEWALKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
403.612.52500	RESURFACING STREETS	136,378.23	5,657.50	34,414.83	101,963.40	51,013.40	0.00	50,950.00
Dept: 612		136,378.23	5,657.50	34,414.83	101,963.40	51,013.40	0.00	50,950.00
403.699.52530	PW PROJECTS	327,132.00	4,725.00	259,457.51	67,674.49	124,322.13	2,692.06	(59,339.70)
Dept: 699	PUBLIC WORKS	327,132.00	4,725.00	259,457.51	67,674.49	124,322.13	2,692.06	(59,339.70)
403.705.52500	MUNI BLDG EQUIPMENT	119,500.00	0.00	199.00	119,301.00	117,372.76	0.00	1,928.24
Dept: 705	LAND & BUILDINGS	119,500.00	0.00	199.00	119,301.00	117,372.76	0.00	1,928.24
403.901.52710	TRANSFER OUT - CAPITAL	198,715.20	0.00	198,715.20	0.00	0.00	0.00	0.00
Dept: 901		198,715.20	0.00	198,715.20	0.00	0.00	0.00	0.00
Fund: 403	CAPITAL PROJECTS FUND	1,716,066.77	33,252.27	932,684.25	783,382.52	714,744.79	11,659.49	56,978.24
450.612.52500	TIF CAPITAL	0.00	0.00	471,610.79	(471,610.79)	0.00	0.00	(471,610.79)
Dept: 612		0.00	0.00	471,610.79	(471,610.79)	0.00	0.00	(471,610.79)
450.801.52610	TIF BOND PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept: 801		0.00	0.00	0.00	0.00	0.00	0.00	0.00
450.802.52620	TIF BOND INTEREST	0.00	0.00	12,075.00	(12,075.00)	0.00	0.00	(12,075.00)
Dept: 802		0.00	0.00	12,075.00	(12,075.00)	0.00	0.00	(12,075.00)
Fund: 450	TIF CONSTRUCTION	0.00	0.00	483,685.79	(483,685.79)	0.00	0.00	(483,685.79)
601.551.52110	WAGES - WATER OFFICE	64,000.00	4,580.62	59,599.55	4,400.45	0.00	0.00	4,400.45
601.551.52120	BENEFITS - WATER OFFICE	23,100.00	10,895.55	37,368.94	(14,268.94)	75.00	0.00	(14,343.94)
601.551.52200	ED & TRAVEL - WATER OFFICE	1,000.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
601.551.52340	MISC & INS - WATER OFFICE	17,000.00	876.38	13,485.03	3,514.97	4,987.28	0.00	(1,472.31)
601.551.52400	SUPPLIES - WATER OFFICE	12,000.00	1,143.02	12,717.28	(717.28)	0.01	0.00	(717.29)
601.551.52500	CAPITAL - WATER OFFICE	500.00	0.00	0.00	500.00	0.00	0.00	500.00
601.551.52730	REFUNDS - WATER	24,000.00	1,666.00	22,942.06	1,057.94	0.00	0.00	1,057.94
601.551.52740	CO SURCHARGE - WATER OFFICE	35,000.00	2,857.20	25,080.92	9,919.08	0.00	0.00	9,919.08
Dept: 551	FINANCE - ENTERPRISE	176,600.00	22,018.77	171,193.78	5,406.22	5,062.29	0.00	343.93

MTD/YTD Total Expense Report by Fund by Dept for Year 2023 Month 11 - City of Wauseon

Account	Description	Rev App	MTD Exp	YTD Exp	Unexp	Enc	Excess	Unenc
601.554.52110	WAGES - WTP	293,000.00	22,856.95	294,138.42	(1,138.42)	0.00	0.00	(1,138.42)
601.554.52120	BENEFITS - WTP	100,000.00	8,888.23	124,694.86	(24,694.86)	444.95	0.00	(25,139.81)
601.554.52200	ED & TRAVEL - WTP	6,000.00	45.86	5,698.97	301.03	841.74	0.00	(540.71)
601.554.52310	UTILITIES - WTP	98,000.00	6,965.37	99,971.50	(1,971.50)	0.00	0.00	(1,971.50)
601.554.52390	MISC & INS - WTP	25,000.00	8,183.00	16,898.51	8,101.49	8,183.00	0.00	(81.51)
601.554.52400	SUPPLIES - WTP	208,500.00	44,485.35	308,342.29	(99,842.29)	13,070.92	5,225.04	(118,138.25)
601.554.52500	CAPITAL - WTP	658,290.77	0.00	152,412.04	505,878.73	410,800.77	2,835.00	92,242.96
601.554.52560	REPLACEMENTS - WTP	189,953.31	20,097.00	106,084.91	83,868.40	16,493.94	10,806.61	56,567.85
Dept: 554	WATER PLANT	1,578,744.08	111,521.76	1,108,241.50	470,502.58	449,835.32	18,866.65	1,800.61
601.556.52110	WAGES - WATER DIST	195,000.00	12,364.35	201,344.51	(6,344.51)	0.00	0.00	(6,344.51)
601.556.52120	BENEFITS - WATER DIST	75,000.00	5,062.57	78,266.65	(3,266.65)	225.00	0.00	(3,491.65)
601.556.52200	ED & TRAVEL - WATER DIST	4,000.00	81.52	332.12	3,667.88	0.00	0.00	3,667.88
601.556.52310	UTILITIES - WATER DIST	8,000.00	316.98	5,987.05	2,012.95	0.00	0.00	2,012.95
601.556.52400	SUPPLIES - WATER DIST	167,226.65	6,471.05	102,258.01	64,968.64	41,718.80	1,023.65	22,226.19
601.556.52500	CAPITAL - WATER DIST	137,832.82	16,450.00	115,868.53	21,964.29	26,282.15	0.00	(4,317.86)
Dept: 556	WATER DISTRIBUTION DEPT	587,059.47	40,746.47	504,056.87	83,002.60	68,225.95	1,023.65	13,753.00
601.569.52110	WAGES - WATER PSD	36,000.00	2,438.43	29,766.35	6,233.65	0.00	0.00	6,233.65
601.569.52120	BENEFITS - WATER PSD	20,000.00	799.96	18,264.00	1,736.00	0.00	0.00	1,736.00
601.569.52200	ED & TRAVEL - WATER PSD	2,000.00	0.00	2,336.64	(336.64)	0.00	0.00	(336.64)
601.569.52310	UTILITIES - WATER PSD	1,000.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
601.569.52400	SUPPLIES - WATER PSD	4,000.00	16.83	177.55	3,822.45	0.00	0.00	3,822.45
601.569.52500	CAPITAL - WATER PSD	3,000.00	0.00	0.00	3,000.00	0.00	0.00	3,000.00
Dept: 569	PSD - ENTERPRISE	66,000.00	3,255.22	50,544.54	15,455.46	0.00	0.00	15,455.46
601.801.52610	NOTE PRINCIPAL	51,000.00	51,000.00	51,000.00	0.00	0.00	0.00	0.00
601.801.52611	OWDA PRINCIPAL	21,070.41	0.00	10,446.71	10,623.70	0.00	0.00	10,623.70
Dept: 801		72,070.41	51,000.00	61,446.71	10,623.70	0.00	0.00	10,623.70
601.802.52620	NOTE INTEREST	1,934.40	967.20	1,934.40	0.00	0.00	0.00	0.00
601.802.52621	OWDA INTEREST	475.49	0.00	316.06	159.43	0.00	0.00	159.43
Dept: 802		2,409.89	967.20	2,250.46	159.43	0.00	0.00	159.43
Fund: 601	WATER REVENUE FUND	2,482,883.85	229,509.42	1,897,733.86	585,149.99	523,123.56	19,890.30	42,136.13
602.504.52110	WAGES - WRP	290,000.00	19,500.35	238,789.53	51,210.47	0.00	0.00	51,210.47
602.504.52120	BENEFITS - WRP	165,000.00	7,265.95	169,759.02	(4,759.02)	300.00	0.00	(5,059.02)
602.504.52200	ED & TRAVEL - WRP	5,000.00	390.86	1,116.50	3,883.50	0.00	0.00	3,883.50

MTD/YTD Total Expense Report by Fund by Dept for Year 2023 Month 11 - City of Wauseon

Account	Description	Rev App	MTD Exp	YTD Exp	Unexp	Enc	Excess	Unenc
602.504.52310	UTILITIES - WRP	90,000.00	9,210.94	90,921.84	(921.84)	0.00	0.00	(921.84)
602.504.52390	MISC & INS - WRP	45,000.00	5,675.00	9,209.39	35,790.61	8,460.00	0.00	27,330.61
602.504.52400	SUPPLIES - WRP	200,000.00	24,317.48	221,892.27	(21,892.27)	22,287.55	0.00	(44,179.82)
602.504.52500	CAPITAL - WRP	362,000.00	281,947.00	362,000.00	0.00	0.00	0.00	0.00
602.504.52560	REPLACEMENTS - WRP	225,603.42	20,435.59	88,828.90	136,774.52	19,800.00	482.96	116,491.56
Dept: 504	WATER RECLAMATION DEPT	1,382,603.42	368,743.17	1,182,517.45	200,085.97	50,847.55	482.96	148,755.46
602.551.52110	WAGES - WR OFFICE	59,000.00	4,062.33	52,849.67	6,150.33	0.00	0.00	6,150.33
602.551.52120	BENEFITS - WR OFFICE	22,500.00	9,607.29	32,353.38	(9,853.38)	0.00	0.00	(9,853.38)
602.551.52200	ED & TRAVEL - WR OFFICE	1,000.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
602.551.52340	MISC & INS - WR OFFICE	12,000.00	777.17	11,619.22	380.78	4,422.68	0.00	(4,041.90)
602.551.52400	SUPPLIES - WR OFFICE	12,000.00	1,015.15	11,359.01	640.99	0.00	0.00	640.99
602.551.52500	CAPITAL - WR OFFICE	500.00	0.00	0.00	500.00	0.00	0.00	500.00
602.551.52730	REFUNDS - WR	500.00	0.00	0.00	500.00	0.00	0.00	500.00
602.551.52740	COUNTY SURCHARGE - WR OFFICE	8,000.00	639.54	6,821.76	1,178.24	0.00	0.00	1,178.24
Dept: 551	FINANCE - ENTERPRISE	115,500.00	16,101.48	115,003.04	496.96	4,422.68	0.00	(3,925.72)
602.569.52110	WAGES - WR PSD	36,000.00	2,439.30	29,777.18	6,222.82	0.00	0.00	6,222.82
602.569.52120	BENEFITS - WR PSD	20,000.00	793.53	18,187.08	1,812.92	0.00	0.00	1,812.92
602.569.52200	ED & TRAVEL - WR PSD	2,000.00	0.00	156.73	1,843.27	0.00	0.00	1,843.27
602.569.52310	UTILITIES - WR PSD	1,000.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
602.569.52400	SUPPLIES - WR PSD	4,000.00	8.26	87.81	3,912.19	0.00	0.00	3,912.19
602.569.52500	CAPITAL - WR PSD	3,000.00	0.00	0.00	3,000.00	0.00	0.00	3,000.00
Dept: 569	PSD - ENTERPRISE	66,000.00	3,241.09	48,208.80	17,791.20	0.00	0.00	17,791.20
602.598.52110	WAGES - SANITARY SEWER	75,000.00	1,476.22	60,969.33	14,030.67	0.00	0.00	14,030.67
602.598.52120	BENEFITS - SANITARY SEWER	60,658.05	2,155.00	47,459.09	13,198.96	225.00	658.05	12,315.91
602.598.52200	ED & TRAVEL - SANITARY SEWER	3,000.00	0.00	0.00	3,000.00	0.00	0.00	3,000.00
602.598.52310	UTILITIES - SANITARY SEWER	3,500.00	171.31	2,419.45	1,080.55	0.00	0.00	1,080.55
602.598.52390	MISC & INS - SANITARY SEWER	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
602.598.52400	SUPPLIES - SANITARY SEWER	25,000.00	1,526.77	17,277.31	7,722.69	10,142.45	0.00	(2,419.76)
602.598.52500	CAPITAL - SANITARY SEWER	100,000.00	0.00	1,368.12	98,631.88	0.00	0.00	98,631.88
Dept: 598	SANITARY SEWER MAINT.	277,158.05	5,329.30	129,493.30	147,664.75	10,367.45	658.05	136,639.25
Fund: 602	WATER RECLAMATION REVENUE FUND	1,841,261.47	393,415.04	1,475,222.59	366,038.88	65,637.68	1,141.01	299,260.19
607.801.52610	DEBT PRINCIPAL	157,820.87	0.00	78,256.99	79,563.88	0.00	0.00	79,563.88
Dept: 801		157,820.87	0.00	78,256.99	79,563.88	0.00	0.00	79,563.88

MTD/YTD Total Expense Report by Fund by Dept for Year 2023 Month 11 - City of Wauseon

Account	Description	Rev App	MTD Exp	YTD Exp	Unexp	Enc	Excess	Unenc
607.802.52620	DEBT INTEREST	49,589.81	0.00	25,448.35	24,141.46	0.00	0.00	24,141.46
Dept: 802		49,589.81	0.00	25,448.35	24,141.46	0.00	0.00	24,141.46
607.803.52730	REFUNDS - DEBT CHARGE	500.00	0.00	0.00	500.00	0.00	0.00	500.00
Dept: 803		500.00	0.00	0.00	500.00	0.00	0.00	500.00
Fund: 607	WASTEWATER DEBT CHARGE FUND	207,910.68	0.00	103,705.34	104,205.34	0.00	0.00	104,205.34
608.565.52730	REFUNDS - DEPOSITS	6,000.00	343.29	3,861.01	2,138.99	93.14	0.00	2,045.85
Dept: 565		6,000.00	343.29	3,861.01	2,138.99	93.14	0.00	2,045.85
Fund: 608	WATER TRUST DEPOSIT FUND	6,000.00	343.29	3,861.01	2,138.99	93.14	0.00	2,045.85
229 Accts		**16,466,173.72**	**1,531,555.81**	**12,789,026.35**	**3,677,147.37**	**1,672,154.91**	**35,675.80**	**1,969,316.66**