

2024
Appropriation
Budget



Lori Huff
Finance Director

Bryson Hamons
City Manager

City of Willard, Ohio

**Appropriation Budget
for the Fiscal Year
January 1, 2024 - December 31, 2024**

Lori Huff

Finance Director

Shelly Daniel

Finance Dept Lead Clerk

Kristen Byrne

Payroll Clerk

Amanda Meyer

Income Tax Clerk

Proud to Call Willard Home

**List of City Officials
as of December 31, 2023**

Appointed Official:

Mayor

Joe Daniel

Elected Officials:

Ward 1 Council Representative

Joe Daniel

Ward 2 Council Representative

Jacob McKenzie

Ward 3 Council Representative

David Sattig

Ward 4 Council Representative (Council President)

Michael Elmlinger

Council at Large

Diana Olson

Council at Large

Alan Babcock, Jr.

Council at Large (Term ending December 31, 2023)

James Johnson

Council at Large (Effective Jan 2, 2024)

Charles Danhoff

Executive Staff:

City Council Clerk

Brittany Hale

City Law Director

Heather Heyman

City Manager

Bryson Hamons

Public Works Director

James Pomerich

Water & Waste Water Plant Superintendent

Scott Pifher

Fire Chief

Joe Reiderman

Police Chief

Shannon Chaffins

Street/Maintenance Superintendent

Rob Cavello

Recreation Director

Kim Williams

Finance Director

Lori Huff

**City of Willard
2024 Appropriation Budget**

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City of Willard
Statement of Financial Policies

The City of Willard has a responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely, and to plan for the provision of services desired by the public. Sound financial policies are necessary to carry out that responsibility.

This policy is designed to:

- 1) Provide conceptual standards for financial decision-making.
- 2) Enhance consistency in financial decisions, and
- 3) Establish parameters for administration to use in directing the day-to-day financial affairs of the City.

The City recognizes the importance of long-term strategic planning. Similarly, it recognizes that prudent financial planning considers the multi-year implications of financial decisions. The City shall maintain a long-term focus in its financial planning that is mindful of the long-term objectives of the City.

Revenues will be projected conservatively, but realistically, considering:

- 1) Past experience,
- 2) Volatility of the revenue source,
- 3) Inflation and other economic conditions, and
- 4) The cost of providing the service.

One time or special purpose revenue will be used to finance capital projects or for expenditures required by the revenue, and not to subsidize recurring personnel costs or other operating costs.

Expenditures will be projected conservatively considering:

- 1) A conservative, but likely, scenario of events (versus "worst case scenario"),
- 2) Specific identified needs of the program or service,
- 3) Historical consumption and trends, and
- 4) Inflation and other economic trends.

A five year plan shall be updated on an annual basis. The plan shall include all major operating funds and all capital improvement funds of the City. The purpose of this plan is to:

- 1) Identify major and non-major capital items,
- 2) Establish capital project priorities and make advance preparation for the funding of projects within the five year horizon,
- 3) Make conservative financial projections for all operating funds and all capital improvements to provide assurance that adequate funding exists for proposed projects and services,
- 4) Identify financial trends in advance or in the early stages so that timely corrective action can be taken if needed, and
- 5) Communicate the City's plan to the public and provide an opportunity for the public to offer input.

The operating and capital budget is the City's annual financial operating plan. All funds will be subject to appropriation by Council. The proposed cash resources of each fund (beginning of year unencumbered fund balances plus estimated receipts) will exceed appropriations. When necessary, the following budget-balancing strategies will be used, in order of priority:

- 1) Reduce expenditures through improved productivity,
- 2) Shift expense to other parties,
- 3) Create new service fees or increase existing fees,
- 4) Reduce services,
- 5) Seek tax rate increases, and
- 6) Eliminate services.

Amendments to authorized appropriations at the legal level of control may be made from time to time as changing circumstances dictate. These will be recommended to City Council along with the rationale supporting the request. Such budget amendments must be approved by ordinance of Council.

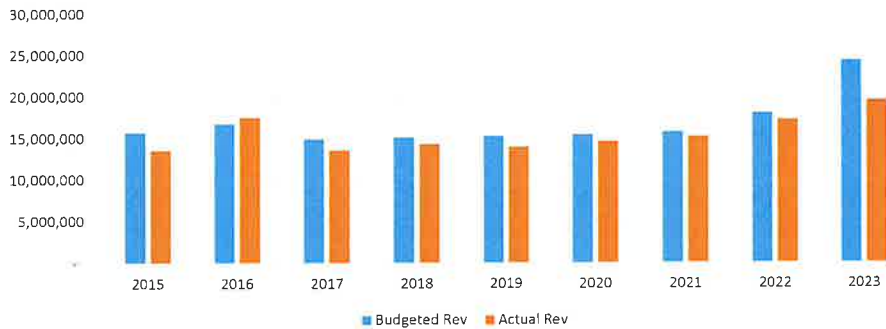
Revenue / Expense Comparison

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Budgeted Rev	15,777,027	16,795,583	14,954,522	15,163,217	15,305,879	15,515,070	15,830,194	18,072,134	24,376,498
Actual Rev	13,579,454	17,566,122	13,582,181	14,341,937	14,005,189	14,671,662	15,216,583	17,239,018	19,558,395
% received	86%	105%	91%	95%	92%	95%	96%	95%	80%

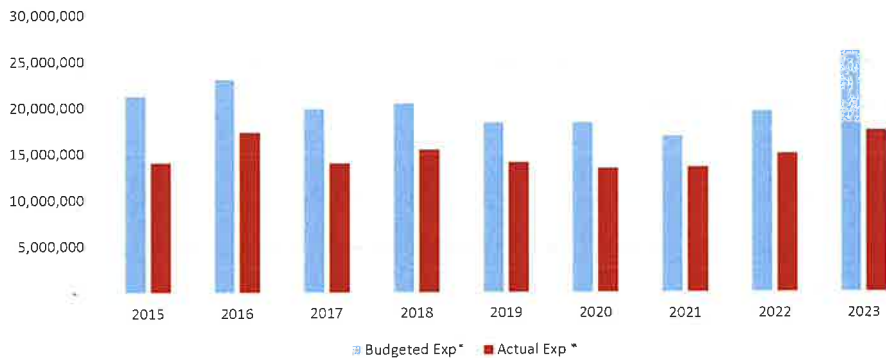
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Budgeted Exp*	21,288,372	23,097,166	19,897,363	20,468,158	18,428,416	18,439,428	16,927,689	19,605,529	25,977,838
Actual Exp *	14,059,432	17,351,536	14,014,416	15,481,875	14,070,338	13,423,065	13,526,534	14,986,668	17,461,254
% expended	66%	75%	70%	76%	76%	73%	80%	76%	67%

* Includes items encumbered in prior years, and paid for in current year

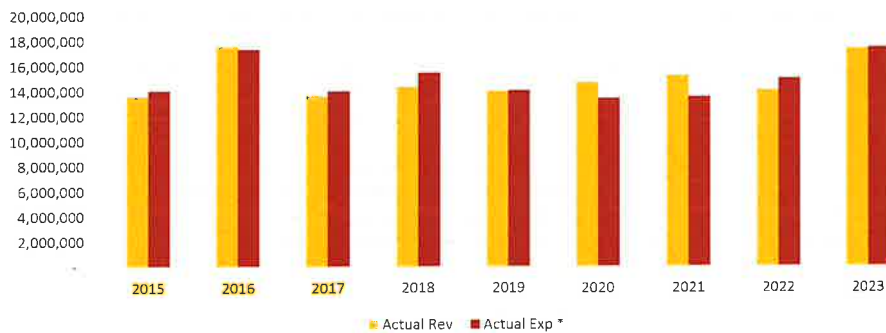
Revenue Budget vs. Actual Comparison



Expense Budget vs. Actual Comparison

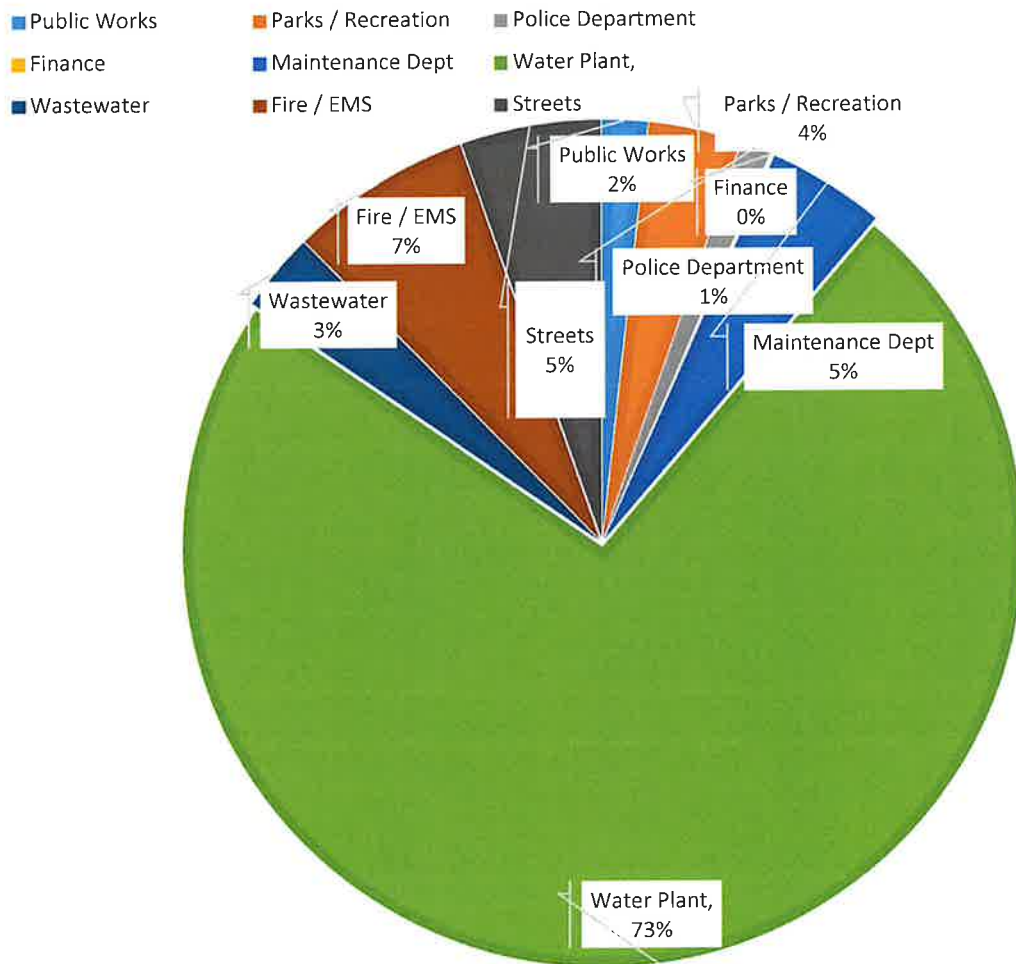


Actual Revenue vs. Actual Expense



2024 Capital Breakdown by Department

Gateway Signage	\$35,000
Public Works	\$183,000
Parks / Recreation	\$364,500
Police Department	\$120,150
Finance	\$16,000
Maintenance Dept	\$465,500
Water Plant,	\$7,529,800
Wastewater	\$311,000
Fire / EMS	\$716,500
Streets	\$550,000
	<hr/>
	\$10,291,450



**CITY OF WILLARD
2024 CAPITAL DETAIL**

Account	Department	Purpose	Estimated Cost
301.000.5507	Finance	Antivirus software, Web/email Filter software	\$12,000
301.000.5503	Finance	Finance, 1 work station, monitors	\$2,000
301.000.5503	Finance	Finance, Laptop	\$2,000
			\$16,000
216.000.5503	Fire / EMS	Lifesquad replacement w/lift assist	\$410,000
301.000.5507	Fire / EMS	Fire, Outdoor Warning Siren replacement	\$27,000
225.000.5503	Fire / EMS	Fire Dept, Hose & Appliance, Grant \$119,048, 5% match \$5952	\$125,000
101.209.5503	Fire / EMS	Fire Dept Replace 5 sets of turnout gear	\$15,000
216.000.5503	Fire / EMS	Biometric Security Lockers & Software CPP	\$10,800
216.000.5503	Fire / EMS	4 MDT's (computer,keyboard,docking station) CPP	\$20,200
216.000.5503	Fire / EMS	LifePack & Lucas Batteries	\$5,000
216.000.5503	Fire / EMS	Knox Box	\$3,500
216.000.5501	Fire / EMS	Building renovations	\$100,000
			\$716,500
603.642.5503	Maintenance	Workstation, toughbook	\$4,000
301.000.5503	Maintenance	Trailer	\$6,000
301.000.5503	Maintenance	Misc Garage Equipment	\$6,500
301.000.5505	Maintenance	Refurbish Bucket Truck	\$25,000
603.642.5503	Maintenance	Mini Excavator	\$48,500
604.652.5503	Maintenance	Mini Excavator	\$48,500
603.642.5503	Maintenance	Compact tractor	\$14,000
604.652.5503	Maintenance	Compact tractor	\$14,000
603.642.5503	Maintenance	Maintenance Mower	\$13,000
301.000.5503	Maintenance	Cemetery Mower	\$13,000
603.642.5505	Maintenance	Truck and plow	\$36,500
604.652.5505	Maintenance	Truck and plow	\$36,500
603.642.5505	Maintenance	Replace 2000 International Dump Truck (ordered May 2023)	\$100,000
604.652.5505	Maintenance	Replace 2000 International Dump Truck (ordered May 2023)	\$100,000
			\$465,500
258.000.5501	Parks / Recreation	Kiddie Land Improve Grant, ODH w/ HC Health	\$178,000
301.000.5501	Parks / Recreation	Depot Renovations	\$10,000
301.000.5501	Parks / Recreation	Additional 9 Disc Golf	\$3,500
301.000.5503	Parks / Recreation	2 Mowers	\$22,000
208.472.5501	Parks / Recreation	Paint Pool Floors	\$11,000
208.472.5501	Parks / Recreation	State Grant Playground Equipment	\$110,000
208.472.5501	Parks / Recreation	Paint Water Slide	\$5,000
208.472.5503	Parks / Recreation	Security Cameras, upgrade and additional	\$5,000
208.472.5503	Parks / Recreation	Utility Vehicle	\$15,000
208.472.5507	Parks / Recreation	Deck Replacement	\$5,000
			\$364,500
216.000.5503	Police	Mobile Toughbook workstation, patrol car	\$4,000
216.000.5503	Police	Patrol Rifle	\$1,500
301.000.5503	Police	Range Upgrade	\$10,000
301.000.5503	Police	Harris Radio for cruiser	\$6,500
301.000.5503	Police	Radar units (4)	\$8,000
301.000.5505	Police	Dodge Durango Pursuit	\$75,000
216.000.5503	Police	Flock Camera	\$5,000
216.000.5503	Police	Tasers & holsters (4)	\$5,650
301.000.5507	Police	Aed units	\$4,500
			\$120,150

**CITY OF WILLARD
2024 CAPITAL DETAIL**

Account	Department	Purpose	Estimated Cost
261.000.5507	Public Works	US 224 Sidewalk Final Design & Right of Way	\$127,500
301.000.5507	Public Works	US 224 Sidewalk Final Design & Right of Way	\$22,500
101.316.5503	Public Works	Work Station	\$2,000
610.000.5507	Public Works	US 224 Storm Drainage Repair, final	\$6,000
254.000.5507	Public Works	2024 Streets (\$550,000 total), Grant, Loan	\$110,000
285.000.5507	Public Works	2024 Street Resurfacing (\$550,000 total)	\$200,000
286.000.5507	Public Works	2024 Street Resurfacing (\$550,000 total)	\$50,000
301.000.5507	Public Works	2024 Street Resurfacing (\$550,000 total)	\$190,000
301.000.5507	Public Works	Sidewalk Replacement Program	\$25,000
			\$733,000
604.651.5501	Wastewater	Breakroom updates	\$6,000
604.651.5503	Wastewater	Main Generator Replacement	\$225,000
610.000.5507	Wastewater	Linden, Kennedy, Butte Storm Sewer Improvements	\$80,000
			\$311,000
608.000.5501	Water	Water System Improvements Construction Grant	\$6,522,700
609.000.5503	Water	Bulk Water Station	\$60,000
609.000.5507	Water	Paint Water Tower, loan	\$745,700
609.000.5507	Water	Laurel St Waterline Replacement, (Main to Park)	\$201,400
			\$7,529,800
870.000.5507	City Decoration	Gateway Signage	\$35,000
			\$35,000
2024 Total Capital			\$10,291,450

CITY OF WILLARD 2024 - DEBT PAYMENTS SUMMARY

Principal Payment	Interest Payment	Debt Description	12/31/23 Principal Balance	Issue Year	Rate	Term	Principal Account	Debt Source
0	0		0				416.000.5601	
		Motson & Third St Improvements						
88,997	0	2016 Street Improvement Project CI10T	355,987	2016	0.00%	10	416.000.5621	OPWC
8,743	0	2021 Street Improvements CI24Y/CI25Y	74,314	2022	0.00%	10	416.000.5621	OPWC
11,662	0	2022 Street Improvements CI22Z	116,618	2023	0.00%	10	416.000.5621	OPWC
109,402	0		546,919				416.000.5621	
3,000	0	Raw Waterline Replacement CI20S	46,500	2018	0.00%	20	609.000.5621	OPWC
105,384	0	Water Systems Improvements 9257	420,732	2022	0.00%	5	609.000.5631	OWDA
29,687	449	Park Street Waterline & LSL 10019	549,160	2024	1.51%	10	609.000.5631	OWDA
138,071	449		1,016,392				609.000.5621	
17,500	0	WWTP Upgrade CI21P	17,500	2015	0.00%	10	610.000.5621	OPWC
26,230	0	US 224 Pump Station Replacement CI28K	26,230	2013	0.00%	20	610.000.5621	OPWC
43,730	0		43,730				610.000.5621	
54,141	3,279	Vari Purpose 2013 WWTP Upgrade Refi 9393	444,842	2021	0.76%	9.5	610.000.5631	OWDA
11,417	796	US 224 Lift Station 5687	82,357	2010	1.00%	20	610.000.5631	OWDA
98,188	12,762	WWTP Upgrade 6629	1,300,632	2013	1.00%	20	610.000.5631	OWDA
163,746	16,837		1,827,831				610.000.5631	
454,948	17,735		3,434,872				GRAND TOTAL	

Previous Years Totals

428,029	18,334
295,262	19,162
451,026	25,277
468,612	49,161
467,501	50,624
568,120	43,876
620,082	53,086
427,017	56,337
755,312	41,234
638,577	42,259
509,455	66,879
473,965	61,213
522,446	71,238

Debt Balance

3,436,315	2023	\$116,6:
3,106,109	2022	\$526,910 Water System Improve, \$83,057 St
3,152,310	2021	refinance 2013 WWTP upgrade, pay off fire et
3,913,004	2020	no new debt
4,319,511	2019	\$250,000 Life Squad,
4,636,498	2018	\$15,000 Streets
5,401,674	2017	\$14,000 Streets
5,715,373	2016	\$1,080,000 street improvement
5,276,789	2015	\$50,000 WWTP Upgrade, \$ 19,000 streets
5,577,615	2014	no new debt
6,202,360	2013	\$2,150,000 new issue for WWTP upgrade
4,231,122	2012	\$1,000,000 new issue for WWTP upgrade
3,770,172	2011	\$1,000,000 WWTP Upgrade, \$20,000 streets

pay off in budget year
large balance

*OPWC -must pay off or pay amount invoiced

**CITY OF WILLARD
VEHICLE LIST AS OF 1-01-2024**

Title Date	DEPARTMENT	ORIG.COST	MILEAGE
<u>POLICE</u>			
01/18/18	2009 CHEVY SUBURBAN	\$22,500.00	63,423
12/07/17	2017 FORD TAURUS INTERCEPTOR	\$35,508.21	61,644
09/23/15	2016 FORD EXPLORER	\$25,861.00	159,073
03/19/18	2009 MERCURY GRAND MARQUIS	\$7,000.00	56,218
11/24/20	2020 DODGE DURANGO	\$40,364.54	17,781
09/23/21	2019 JEEP CHEROKEE	\$18,969.50	81,166
07/30/19	2015 CHRYSLER 200 forfeiture		67,249
04/13/22	2021 DODGE DURANGO	\$53,263.53	35,654
04/13/23	2023 CHEVROLET TAHOE	\$65,244.92	4
09/22/23	2023 DODGE DURANGO	\$62,151.00	35
<u>FIRE</u>			
05/09/16	2016 FORD F-150	\$32,066.00	64,213
	2013 SUTPHEN CUSTOM S2 PUMPER	\$429,789.00	19,788
10/21/96	1997 INTERNATIONAL PUMPER CAB/CH 35,000 GVW	\$209,979.00	37,574
05/17/90	1990 FEDERAL MOTORS-PUMPER	\$159,473.00	25,318
09/10/08	2008 FREIGHTLINER, 41,600 GVWR pumper tanker	\$171,860.00	7,095
09/02/11	2003 INTERNATIONAL TRUCK	\$19,900.00	261,799
06/08/16	2016 FORD F-350 SUPERDUTY	\$38,637.00	13,141
12/02/08	2008 PIERCE VELOCITY AERIAL	\$764,157.00	6,143
	1928 STUDEBAKER/BOYER-PUMPER	N/A	3,895
<u>RESCUE</u>			
04/17/03	2003 McCOY MILLER AMBULANCE	\$91,719.00	49,261
08/18/16	2016 FORD F150 HORTON AMBULANCE	\$179,000.00	43,409
10/28/19	2019 FORD 623-1 HORTON AMBULANCE	\$202,693.00	32,772
<u>WATER PLANT</u>			
07/22/10	2010 FORD 1/2 TON PICKUP	\$18,569.75	75,136
09/04/02	2002 DODGE PICKUP	\$23,450.00	42,433
<u>WASTEWATER TREATMENT PLANT</u>			
11/14/06	2007 GMC PICKUP	\$22,037.50	52,699
08/27/10	2011 FORD F350 SUPER DUTY, 3/4 TON	\$25,540.00	46,655
05/15/92	1992 FORD-CHASSIS CAB TRUCK #1	\$44,393.00	19,122
	1992 PEABODY/GALION DUMP BED #1	\$8,824.00	
05/15/92	1992 FORD-CHASSIS CAB TRUCK #2	\$44,393.00	16,124
	1992 PEABODY/GALION DUMP BED #2	\$8,824.00	
<u>ENGINEERING</u>			
08/14/18	2018 FORD F150	\$37,098.16	28,197
10/02/23	2023 FORD TRANSIT CONNECT	\$36,751.80	339
<u>RECREATION</u>			
09/15/10	2011 FORD F250 SUPER CAB, 1/2 TON	\$21,669.00	49,308
04/30/01	2001 DODGE RAM	\$16,958.00	71,152
<u>STREET</u>			
04/09/18	2018 FREIGHTLINER TRUCK	\$72,944.00	7,396
07/14/04	2004 FORD UTILITY TRUCK	\$23,228.50	65,088
03/06/03	2003 STERLING JET VAC	\$181,229.80	63,714
05/21/09	2009 INTERNATIONAL TK, HVY DUTY SINGLE AXLE	\$61,973.00	30,142
07/07/15	2015 INTERNATIONAL STREET SWEEPER	\$195,236.00	12,069
03/28/14	2014 INTERNATIONAL DUMP TRUCK	\$79,173.00	14,075
08/10/00	2000 INTL DUMP TRUCK	\$47,170.00	31,048
03/27/08	2004 FORD F550, BUCKET TRUCK	\$59,500.00	84,506
11/30/06	2007 INT'L DUMP TRUCK, 37,000 GVW	\$51,918.00	43,653
05/23/17	2017 CHEVY SILVERADO W/ UTILITY BODY	\$26,761.10	27,801
07/11/97	1997 GMC PICKUP	\$16,465.00	97,842
01/23/09	2009 DODGE 3500 TRUCK WITH PLOW	\$35,058.00	54,212
07/24/08	2008 FORD F250 SUPER DUTY	\$19,184.00	54,459
01/28/22	2022 CHEVY SILVERADO 2500 HD	\$35,076.43	8,079
03/04/22	2022 CHEVY SILVERADO 3500 HD	\$70,476.98	2,841
06/12/23	2024 CHEVY SILVERADO 2500	\$47,457.50	2,762

**CITY OF WILLARD
2024 TRANSFERS SUMMARY**

From Account Number	To Account Number	Annual Amount	Purpose	When Transferred
101.110.5904	203.000.4660	45,500	Earned Interest Allocation	Monthly
101.110.5904	206.000.4660	18,200	Earned Interest Allocation	Monthly
101.110.5904	208.000.4660	30,000	Earned Interest Allocation	Monthly
101.110.5904	416.000.4660	5,000	Earned Interest Allocation	Monthly
101.110.5904	807.000.4660	120,800	Earned Interest Allocation	Monthly
		219,500	Total Interest Transfers	
202.130.5903	101.000.4710	3,000,000	General Fund Support	Monthly
202.130.5903	208.000.4710	175,000	Recreation Support	Monthly
202.130.5903	296.000.4710	-	Tree Commission Support	Monthly
202.130.5903	817.000.4720	50,000	Sesquicentennial Fund Support	Monthly
202.130.5903	870.000.4710	30,000	City Decoration Support	Monthly
		3,255,000	Total Income Tax Transfers	
301.000.5922	225.000.4760	5,952	Transfer to FEMA Fund, 5% Match	95/5 Grant
301.000.5930	256.000.4750	-	Advance	If needed
256.000.5923	301.000.4750	-	Repayment of Advance	If needed
301.000.5930	610.000.4750	-	Advance	If needed
610.000.5923	301.000.4750	-	Repayment of Advance	If needed
301.000.5930	258.000.4750	183,000	Advance	If needed
258.000.5923	301.000.4750	183,000	Repayment of Advance	If needed
301.000.5922	261.000.4720	-	Transfer to ODOT Safety Fund	90/10 Grant
301.000.5912	416.000.4740	100,000	Debt Retirement	When Available
253.000.5922	101.000.4760	4,936	Close fund, transfer balance after legislation For General Fund Support	When Available
807.000.5922	101.000.4760	-		
		3,585,388	TOTAL TRANSFERS	

**CITY OF WILLARD
FUND AND DEPARTMENT LISTING**

GENERAL FUNDS

101 GENERAL FUND
202 INCOME TAX OPERATION FUND
807 ELECTRIC SYSTEM SALE FUND
831 UNCLAIMED MONIES FUND

SPECIAL REVENUE FUNDS

203 STREET MAINTENANCE & REPAIR
204 SCHOOL RESOURCE OFFICER
206 STATE HIGHWAY IMPROVEMENT FUND
208 RECREATION FUND
209 AIRPORT FUND
211 POLICE INCOME TAX
214 RECYCLING FUND
215 COMMUNITY ACTION FUND
216 SAFETY SERVICES INCOME TAX FUND
221 POLICE & FIRE PENSION FUND
225 EMERGENCY MANAGEMENT FUND
227 CORONAVIRUS RELIEF FUND
228 CORONAVIRUS FISCAL RECOVERY FUND
229 OHIO VIOLENT CRIME REDUCTION GRANT
231 ONE OHIO OPIOID SETTLEMENT FUND
253 URBAN DEVELOPMENT BLOCK GRANT
256 COMMUNITY DEV BLOCK GRANT FUND
257 NATURE WORKS GRANT FUND
258 CREATING HEALTHY COMMUNITIES GRANT
259 AIRPORT SELF SERVICE FUELING STATION
261 SAFETY GRANT FUND
272 DUI EDUCATION FUND
285 MUNICIPAL RD PERMISSIVE TAX
286 AUTO REGISTRATION CITY LEVY
296 TREE COMMISSION FUND
297 POLICE RESTITUTION FUND
299 OHIO MILITARY MEMORIAL FUND
608 ODOD GRANT WATER SYSTEMS IMPROVEMENT
808 POLICE TRAINING FUND
817 CENTENNIAL FUND
818 ROY DOSTER PLAZA FUND
850 DRUG ABUSE FUND
870 CITY DECORATION FUND
895 CLOCK TOWER FUND

CAPITAL PROJECT FUNDS

254 ISSUE 1 FUND
301 INCOME TAX CAPITAL IMPROVEMENT
825 FIRE/RESCUE SAFETY EQUIPMENT

DEBT SERVICE FUNDS

416 NOTE & BOND RETIREMENT FUND

ENTERPRISE FUNDS

603 WATER FUND
604 WASTEWATER FUND
605 STORM WATER FUND
609 WATER CAPITAL & DEBT RETIREMENT FUND
610 SEWER CAPITAL & DEBT RETIREMENT FUND
620 WATER CAPITAL EXTENSION FUND
630 WASTEWATER CAPITAL EXTENSION FUND
890 WATER DEPOSIT TRUST FUND

TRUST & AGENCY FUNDS

801 BID BOND FUND
811 INSURANCE AGENCY FUND
812 INSURANCE REIMBURSEMENT FUND
815 SOUTHERN 5 REGIONAL SEWER DISTRICT

PERMANENT FUND

820 CEMETERY TRUST FUND

DEPARTMENT LISTING

101 CITY COUNCIL
102 MAYOR
103 CLERK OF COUNCIL
104 CITY MANAGER
105 FINANCE
106 LAW DIRECTOR
110 MISCELLANEOUS EXECUTIVE
117 CITY HALL
130 INCOME TAX
208 POLICE
209 FIRE
212 RESCUE/SQUAD
219 CODE ENFORCEMENT
307 PUBLIC SERVICE
316 ENGINEERING/PUBLIC WORKS
361 STREET MAINTENANCE & REPAIR
362 STATE HIGHWAY IMPROVEMENT
472 RECREATION
518 CITY GARAGE
523 CEMETERY
560 AIRPORT
641 WATER PRODUCTION
642 WATER DISTRIBUTION
643 RESERVOIR
651 WATER POLLUTION CONTROL
652 WASTEWATER COLLECTION

**CITY OF WILLARD
FUND AND DEPARTMENT LISTING**

**CITY OF WILLARD
CHART OF ACCOUNTS - REVENUE**

4110	REAL ESTATE TAX	4378	RECYCLING FEE
4111	PERSONAL PROPERTY	4379	TIRE RECYCLING FEE
4112	MOBILE HOME TAX	4380	SEWER CHARGES
4113	TRAILER TAX	4381	LAB ANALYSIS AND HIGH STRENGTH
4114	COMMERCIAL ACTIVITY TAX	4383	SEPTAGE PROCESSING FEES
4120	INCOME TAX COLLECTIONS	4384	RENTS DEPOSITS
4121	UTILITY TAX DISTRIBUTION	4385	RECONNECT FEE
4130	LODGING TAX	4386	SEWER TAPS
4209	STATE LOCAL GOVERNMENT	4390	DEPOSITS
4210	COUNTY LOCAL GOVERNMENT	4395	ON ACCOUNT
4211	HOMESTEAD AND ROLLBACK TAX	4410	ELECTRICAL PERMITS
4220	CIGARETTE TAX	4411	PLUMBING PERMITS
4225	INTANGIBLE FINANCIAL	4412	BUILDING PERMITS
4230	INHERITANCE	4414	CONTRACTOR REGISTRATION
4231	LIQUOR LICENSE	4415	RENTAL PROPERTY REGISTRATION
4240	MOTOR VEHICLE LICENSE	4510	CODE ENFORCEMENT FINES
4241	AUTO REGISTRATION CITY SHARE	4511	PARKING FINES
4250	GASOLINE TAX CENTS PER GALLON	4512	NORWALK MUNICIPAL COURT FINES
4251	AVIATION GRANT	4520	DUI EDUCATION FINES
4252	GASOLINE TAX EXCISE	4605	UTILITY COMPANY MUNI TAX
4260	GRANT PROCEEDS	4610	FRANCHISE FEES
4270	PERMISSIVE TAX	4611	REIMBURSEMENTS REFUNDS
4311	EMERGENCY RESCUE CALLS	4612	SUNDRY
4312	RURAL FIRE CONTRACT	4613	SALE OF FIXED ASSETS
4313	RURAL RESCUE CONTRACT	4614	DELINQUENT FEES, INTEREST
4321	CEMETERY LOTS	4616	CREDIT CARD FEES
4322	CEMETERY GRAVE SERVICES	4620	DONATIONS
4340	SWIMMING POOL SALES	4630	RESTITUTION
4341	PHYSICAL FITNESS FEES	4640	BID BOND DEPOSITS
4342	CONCESSION SALES	4660	INTEREST EARNED
4350	RENTALS RESERVATIONS	4665	RADIO READ FEES
4352	FESTIVAL INCOME	4710	TRANSFER FROM: INCOME TAX
4360	FUEL SALES	4711	TRANSFER FROM: POLICE PENSION
4369	OTHER RECYCLING	4712	ADMINISTRATIVE ALLOCATION
4370	WATER METERED	4713	TRANSFER FROM: OTHER
4371	WATER TAPS	4720	TRANSFERS IN
4372	HYDRANT, SPRINKLER & CONSTRUCTION	4730	DEBT PROCEEDS BONDS
4373	CITY PROPERTY LEASE PAYMENTS	4740	TRANSFER FROM: CAPITAL IMPROV
4374	SUNDRY FEES	4742	ADVANCE FROM: CAPITAL PROJECT
4375	METER TURN ONS AND TESTS	4750	ADVANCES IN
4376	BULK WATER	4760	TRANSFER FROM: OTHER
4377	OUTSIDE WATER TAPS	4761	DEBT PROCEEDS NOTES

**CITY OF WILLARD
CHART OF ACCOUNTS - EXPENSE**

5101	SALARIES AND WAGES	5251	STREET MAINTENANCE
5102	LONGEVITY	5252	DITCH MAINTENANCE
5103	OVERTIME	5253	TRAFFIC LIGHT MAINTENANCE
5104	RETIREMENT FRINGE PAYOUT	5255	TREE MAINTENANCE
5105	HOLIDAY AND PERSONAL	5257	VEHICLE REPAIR AND MAINT
5106	SICK LEAVE	5259	WATER MAIN MAINTENANCE
5107	VACATION	5260	BRUSH/CONCRETE GRINDING
5108	VOLUNTEER FIRE	5261	ELECTRIC SERVICE
5109	PART TIME WAGES	5262	GAS SERVICE
5110	SEASONAL LABOR - POOL	5263	COUNTY LANDFILL SERVICE
5111	PERS	5264	TELEPHONE SERVICE
5112	MEDICARE	5265	TRASH DISPOSAL SERVICE
5113	FICA	5266	WATER AND SEWER SERVICE
5115	POLICE AND FIRE PENSION	5267	RECYCLING DISPOSAL
5116	UNEMPLOYMENT COMPENSATION	5268	PLASTIC RECYCLING FEE
5117	WORKERS COMPENSATION	5269	TIRE DISPOSAL
5120	CAR ALLOWANCE	5270	ANNEXATION FEE
5121	HEALTH AND LIFE INSURANCE	5271	GENERAL LIABILITY INSURANCE
5122	MOVING ALLOWANCE	5273	OTHER INSURANCE
5123	OTHER BENEFITS	5274	FIREMEN DEPENDENT FUND
5124	TUITION REIMBURSEMENT	5275	INSURANCE DEDUCTIBLE
5201	ACCOUNTING SERVICES	5277	INSURANCE CLAIMS
5202	SALES TAX	5281	ADVERTISING
5203	ARCHITECT CONSULTANTS	5282	BOARD AND CARE OF PRISONERS
5205	AUDITING	5283	BOARD OF ELECTIONS
5206	CODIFICATION OF ORDINANCES	5284	FESTIVAL IN THE PARK
5207	COMPUTER SUPPORT AND CONSULTING	5285	FESTIVAL OF LIGHTS (RECREATION)
5209	CONSULTANTS OTHER	5285	FURTHERANCE OF JUSTICE (POLICE)
5211	CONTRACT SERVICES	5286	COUNTY HEALTH
5213	COUNTY AUDITORS FEES	5287	JUDGMENTS FEES COSTS
5215	ENGINEERING CONSULTANTS	5288	UTILITY LINE LEASES
5216	LABORATORY SERVICES	5289	PAUPER BURIAL
5217	LEGAL SERVICES	5290	PRINTING AND REPRODUCTION
5218	LICENSES AND PERMITS	5291	REFUNDS
5223	BUILDING REPAIR AND MAINTENANC	5292	RENTAL EQUIPMENT
5225	BUILDING SECURITY	5294	REAL ESTATE TAXES
5227	COMPUTER EQUIPMENT REPAIR	5297	OTHER SERVICES
5229	EQUIPMENT REPAIR AND MAINT	5298	ECONOMIC DEVELOPMENT
5230	FORCE ACCOUNT EQUIPMENT	5299	ADMINISTRATIVE ALLOCATION
5231	GROUNDS MAINTENANCE AND REPAIR	5301	AMMUNITION AND SUPPLIES
5233	GUTTERS INLETS CURBS	5303	BUILDING SUPPLIES
5235	HYDRANT REPAIR AND MAINT	5305	CHEMICALS
5237	JANITORIAL SERVICE	5307	CLEANING SUPPLIES
5240	LIFT STATION MAINTENANCE	5309	CONCESSION SUPPLIES
5241	MAINTENANCE CONTRACTS GENERAL	5311	CUSTODIAL SUPPLIES
5243	MOWING CONTRACT	5312	EQUIPMENT REPAIR SUPPLIES
5245	PARKING LOT MAINTENANCE	5313	FIRE EXTINGUISHERS
5247	RADIO REPAIR AND MAINTENANCE	5314	FIRE HYDRANT REPAIR SUPPLIES
5249	SEWER LINE MAINTENANCE	5315	FIREWORKS
5250	STORM SEWER MAINTENANCE	5317	FUEL SUPPLIES
		5318	LICENSES AND PERMITS

**CITY OF WILLARD
CHART OF ACCOUNTS - EXPENSE**

5319	GENERAL SUPPLIES	5902	TRANSFER FROM IT: 1/4% CAP
5321	LABORATORY SUPPLIES	5903	TRANSFER FROM IT: DESIGNATED
5323	MEDICAL SUPPLIES	5904	TRANSFER OUT-INTEREST ALLOCATION
5325	OXYGEN	5912	TRANSFER TO NOTE RETIREMENT
5327	RADIO SUPPLIES	5914	TRANSFER TO SEWER RETIREMENT
5329	SAFETY SUPPLIES	5915	TRANSFER TO GENERAL FUND
5330	FORCE ACCOUNT MATERIALS	5917	TRANSFER TO CAPITAL IMPROVEMEN
5331	SALT SUPPLIES	5922	OTHER TRANSFERS
5333	STREET REPAIR SUPPLIES	5923	REPAYMENT OF ADVANCE
5334	GROUNDS MAINTENANCE SUPPLIES	5930	ADVANCES TO OTHER FUNDS
5335	STREET SIGNS	5950	ADVANCES OUT
5337	SMALL TOOLS	5960	TRANSFER OUT: CAPITAL RESERVE
5339	TRAFFIC SIGNS		
5341	UNIFORM SUPPLIES		
5343	WATER METERS		
5345	WATER LINE SUPPLIES		
5347	SEWER LINE SUPPLIES		
5348	STORM SEWER SUPPLIES		
5349	VEHICLE REPAIR SUPPLIES		
5371	DATA PROCESSING SUPPLIES		
5373	OFFICE SUPPLIES		
5375	POSTAGE		
5377	PHOTOGRAPHY		
5401	TRAINING		
5402	CRISIS INTERVENTION TEAM TRAINING		
5403	CONFERENCE FEES AND EXPENSES		
5405	COMMERCIAL DRIVERS FEES		
5407	DUES AND SUBSCRIPTIONS		
5409	TRANSPORTATION OR MILEAGE		
5411	OVERNIGHT LODGING AND MEALS		
5413	EDUCATIONAL ASSISTANCE		
5465	FORFEITED TO CITY WATER		
5501	CAPITAL OUTLAY: BLDG AND IMPR		
5503	CAPITAL OUTLAY: EQUIPMENT		
5505	CAPITAL OUTLAY: VEHICLES		
5507	CAPITAL OUTLAY: OTHER		
5509	CAPITAL OUTLAY: DONATIONS		
5556	LAND ACQUISITION		
5601	NOTE PRINCIPAL		
5602	NOTE INTEREST		
5603	BOND UNDERWRITER FEES		
5604	WATER NOTE REPAYMENT OTHER		
5605	SEWER NOTE REPAYMENT OTHER		
5611	BOND PRINCIPAL		
5612	BOND INTEREST		
5613	BOND FEES		
5616	CREDIT CARD FEES		
5621	OPWC PRINCIPAL		
5622	OPWC INTEREST		
5631	OWDA PRINCIPAL		
5632	OWDA INTEREST		
5901	TRANSFER FROM IT: 1% SEWER		

**CITY OF WILLARD
2024 APPROPRIATIONS BUDGET**

ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
101	GENERAL FUND					
	REVENUE					
101.000.4110	REAL ESTATE TAX	257,809	259,395	277,627	310,038	300,000
101.000.4112	MOBILE HOME TAXES	162	40	2,372	2,300	3,000
101.000.4130	LODGING TAX	5,529	7,694	3,018	8,000	9,500
101.000.4209	STATE LOCAL GOVERNMENT	24,077	28,578	31,147	40,000	35,000
101.000.4210	COUNTY LOCAL GOVERNMENT	164,536	185,877	199,927	209,175	199,150
101.000.4211	HOMESTEAD AND ROLLBACK TAX	28,491	28,398	30,930	31,000	31,000
101.000.4220	CIGARETTE TAX	375	413	432	500	500
101.000.4231	LIQUOR LICENSE FEE	6,555	3,841	9,236	10,000	9,500
101.000.4260	GRANT PROCEEDS	-	37,429	42,300	327,800	14,500
101.000.4311	EMERGENCY RESCUE CALLS	269,699	309,517	404,554	425,000	425,000
101.000.4312	RURAL FIRE CONTRACT	95,000	94,819	71,430	123,100	123,100
101.000.4313	RURAL RESCUE CONTRACT	95,000	95,000	71,430	123,100	123,100
101.000.4321	CEMETERY LOTS	11,940	16,450	4,900	15,000	11,000
101.000.4322	CEMETERY GRAVE SERVICES	12,110	12,265	11,650	15,000	14,000
101.000.4409	HVAC PERMITS	945	500	1,155	4,000	-
101.000.4410	ELECTRICAL PERMITS	2,160	1,885	2,610	5,000	-
101.000.4411	PLUMBING PERMITS	1,235	1,010	1,390	5,000	-
101.000.4412	BUILDING PERMITS	4,668	3,734	4,860	8,000	5,000
101.000.4414	CONTRACTOR REGISTRATIONS	6,220	5,475	6,014	8,000	6,200
101.000.4415	RENTAL PROPERTY REGISTRATIONS	49,420	36,320	43,415	35,000	28,000
101.000.4416	ZONING PERMITS	2,370	1,990	4,265	4,000	6,000
101.000.4510	CODE ENFORCEMENT FINES	-	275	-	500	500
101.000.4511	PARKING FINES	1,135	2,476	1,463	2,500	3,000
101.000.4512	NORWALK MUNI COURT FINES	4,274	10,765	4,124	10,000	9,000
101.000.4513	RENTAL PROPERTY FINES	-	-	-	2,500	1,000
101.000.4605	UTILITY COMPANY MUNI TAX	18,361	26,660	367	15,000	3,500
101.000.4610	FRANCHISE FEES	41,945	42,994	42,256	45,000	42,000
101.000.4611	REIMBURSEMENTS-REFUNDS	(3,597)	1,247	4,968	55,000	100,000
101.000.4612	SUNDRY	6,938	51,779	(42,172)	2,500	5,000
101.000.4613	SALE OF FIXED ASSETS	48,592	-	25,050	25,000	-
101.000.4614	DELINQUENT FEES, INTEREST	3	14			-
101.000.4615	WEDC REIMB					
101.000.4616	CREDIT CARD FEES	10,207	16,519	18,963	25,000	23,000
101.000.4620	DONATIONS	5,032	17,000	15,000	25,000	10,000
101.000.4630	RESTITUTION	-	120	-	1,000	1,000
101.000.4660	INTEREST EARNED	108,275	64,179	79,062	95,000	285,000
101.000.4710	TRANSFER FROM INCOME TAX	2,276,638	2,131,000	3,199,000	3,185,000	3,000,000
101.000.4711	TRANSFER FROM POLICE PENSION	-	-	-	-	45,000
101.000.4712	ADMINISTRATIVE ALLOCATION	971,230	760,898	773,410	1,169,250	1,289,000
101.000.4713	TRANSFER FROM: OTHER			7,375		
101.000.4750	ADVANCES IN					30,000
101.000.4760	TRANSFERS IN: OTHER	55,922	26,320	34,469	45,935	4,936
	TOTAL GENERAL FUND REVENUE	4,583,256	4,282,876	5,387,996	6,413,198	6,195,486
101	CITY COUNCIL DEPARTMENT					
101.101.5101	SALARIES & WAGES	14,000	14,000	18,800	18,800	22,400
101.101.5111	PERS	840	840	1,624	2,650	3,200
101.101.5112	MEDICARE	203	203	273	275	350
101.101.5113	FICA	496	496	446	550	600
101.101.5373	OFFICE SUPPLIES	114	283	114	350	500
101.101.5403	CONFERENCE FEES & EXPENSE	75	100	175	300	500
	TOTAL CITY COUNCIL EXPENSE	15,728	15,922	21,431	22,925	27,550
102	MAYOR DEPARTMENT					
101.102.5101	SALARIES & WAGES	2,000	2,000	2,000	3,200	3,200
101.102.5111	PERS	280	280	280	450	450
101.102.5112	MEDICARE	29	29	29	50	50
101.102.5211	CONTRACT SERVICES					
101.102.5373	OFFICE SUPPLIES	-	-	-		
101.102.5403	CONFERENCE FEES & EXPENSE	-	-	-		
101.102.5409	MILEAGE REIMBURSEMENT	-	-	-		
	TOTAL MAYOR EXPENSE	2,309	2,309	2,309	3,700	3,700

**CITY OF WILLARD
2024 APPROPRIATIONS BUDGET**

ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
103	COUNCIL CLERK DEPARTMENT					
101.103.5101	SALARIES & WAGES	7,652	10,145	12,363	13,434	18,000
101.103.5111	PERS	1,071	1,481	1,720	3,666	2,550
101.103.5112	MEDICARE	111	153	179	220	275
101.103.5113	FICA	-	-	5	25	25
101.103.5206	CODIFICATION OF ORDINANCES	1,743	3,653	4,245	5,000	7,000
101.103.5211	CONTRACT SERVICES	-	-	2,400	1,700	2,400
101.103.5281	ADVERTISING	1,588	1,278	946	1,500	1,500
101.103.5371	DATA PROCESSING SUPPLIES	-	-	-	700	500
101.103.5373	OFFICE SUPPLIES	84	301	243	300	400
101.103.5407	DUES & SUBSCRIPTIONS	-	55	55	100	100
101.103.5409	MILEAGE REIMBURSEMENT	-	28	84	200	200
	TOTAL CITY CLERK EXPENSE	12,249	17,095	22,239	26,845	32,950
104	CITY MANAGER DEPARTMENT					
101.104.5101	SALARIES & WAGES	107,304	126,739	137,564	166,500	168,000
101.104.5102	LONGEVITY	360	1,560	780	900	1,020
101.104.5104	RETIREMENT FRINGE PAYOUT	-	-	-	11,600	12,000
101.104.5105	HOLIDAY-PERSONAL	8,437	5,990	6,292	7,650	8,200
101.104.5106	SICK LEAVE	1,803	313	5,794	1,700	1,750
101.104.5107	VACATION	28,593	5,643	4,452	13,700	13,700
101.104.5111	PERS	18,754	19,574	23,255	26,700	27,600
101.104.5112	MEDICARE	2,126	1,964	2,368	2,800	2,900
101.104.5117	WORKERS' COMPENSATION	(9,587)	3,217	842	2,240	2,350
101.104.5121	HEALTH & LIFE INSURANCE	12,198	29,314	18,631	22,100	22,100
101.104.5123	OTHER BENEFITS	397	366	441	600	600
101.104.5211	CONTRACT SERVICES	23,789	10,082	15,377	20,000	26,950
101.104.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	-	-	-
101.104.5264	TELEPHONE/DATA SERVICE	55,567	52,161	47,429	4,485	3,000
101.104.5271	GENERAL LIABILITY INSURANCE	114,002	127,700	145,771	150,000	160,000
101.104.5281	ADVERTISING	1,747	818	439	1,000	1,000
101.104.5319	GENERAL SUPPLIES	124	213	91	400	400
101.104.5371	DATA PROCESSING SUPPLIES	-	96	-	-	-
101.104.5373	OFFICE SUPPLIES	853	593	1,125	1,200	1,300
101.104.5401	TRAINING	-	-	100	300	600
101.104.5403	CONFERENCE FEES & EXPENSE	125	60	330	800	600
101.104.5407	DUES & SUBSCRIPTIONS	1,004	559	878	1,100	1,100
101.104.5409	MILEAGE REIMBURSEMENT	405	125	-	115	200
101.104.5411	OVERNIGHT LODGING & MEALS	-	-	-	-	500
101.104.5503	CAPITAL OUTLAY - EQUIPMENT	11,487	-	-	-	-
	TOTAL CITY MANAGER EXPENSE	379,489	387,086	411,957	435,890	455,870
105	FINANCE DEPARTMENT					
101.105.5101	SALARIES & WAGES	181,385	187,567	199,917	190,000	245,000
101.105.5102	LONGEVITY	3,480	3,720	3,720	3,900	4,140
101.105.5103	OVERTIME	-	-	53	850	500
101.105.5104	RETIREMENT FRINGE PAYOUT	-	-	-	30,000	57,651
101.105.5105	HOLIDAY-PERSONAL	12,996	11,703	10,819	12,000	15,400
101.105.5106	SICK LEAVE	4,703	5,234	3,684	2,000	3,380
101.105.5107	VACATION	17,095	19,340	15,304	19,500	21,285
101.105.5109	PART TIME WAGES	16,607	15,783	1,505	11,000	-
101.105.5111	PERS	34,015	33,972	32,901	34,000	41,000
101.105.5112	MEDICARE	3,434	3,438	3,255	3,500	4,250
101.105.5117	WORKERS' COMPENSATION	(20,618)	5,123	944	2,340	2,891
101.105.5121	HEALTH & LIFE INSURANCE	29,526	29,457	59,622	106,000	77,700
101.105.5123	OTHER BENEFITS	815	589	1,137	800	1,000
101.105.5201	ACCOUNTING SERVICES	1,589	1,696	2,205	2,300	2,300
101.105.5205	AUDITING	26,615	29,504	28,151	33,000	35,000
101.105.5207	COMPUTER SUPPORT & CONSULTING	33,683	34,395	33,544	36,100	39,775
101.105.5211	CONTRACT SERVICES	4,199	4,125	4,005	7,700	8,500
101.105.5227	COMPUTER EQUIPMENT REPAIR & MAINT	90	-	-	419	500
101.105.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	-	250	250

**CITY OF WILLARD
2024 APPROPRIATIONS BUDGET**

ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
101.105.5241	MAINTENANCE CONTRACTS-GENERAL	947	1,173	1,202	1,500	1,500
101.105.5264	TELEPHONE/DATA SERVICE	-	-	-	3,790	4,500
101.105.5290	PRINTING & REPRODUCTION	1,910	2,168	2,120	2,738	3,200
101.105.5319	GENERAL SUPPLIES	2	-	90	100	200
101.105.5371	DATA PROCESSING SUPPLIES	-	-	-	-	-
101.105.5373	OFFICE SUPPLIES	759	614	536	2,000	2,500
101.105.5375	POSTAGE	18,345	18,799	21,821	30,000	35,000
101.105.5401	TRAINING	475	300	120	1,000	1,500
101.105.5403	CONFERENCE FEES & EXPENSE	177	355	377	750	1,000
101.105.5407	DUES & SUBSCRIPTIONS	165	115	50	325	500
101.105.5409	MILEAGE REIMBURSEMENT	78	84	186	335	300
101.105.5413	EDUCATIONAL ASSISTANCE	-	-	-	394	500
101.105.5503	CAPITAL OUTLAY - EQUIPMENT	-	3,122	4,694	700	-
101.105.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-
101.105.5616	CREDIT CARD FEES	6,898	11,373	15,470	19,000	19,000
	TOTAL FINANCE EXPENSE	379,370	423,747	447,434	558,290	630,222
106	LAW DIRECTOR DEPARTMENT					
101.106.5101	SALARIES & WAGES	21,816	21,048	21,008	21,850	22,000
101.106.5111	PERS	3,054	2,941	2,941	3,075	3,100
101.106.5112	MEDICARE	257	249	253	320	320
101.106.5113	FICA	-	2	-	25	25
101.106.5117	WORKERS' COMPENSATION	(1,594)	454	67	250	250
101.106.5121	HEALTH & LIFE INSURANCE	29,370	28,414	26,347	33,100	33,100
101.106.5217	LEGAL SERVICES	14,005	10,476	2,047	16,000	16,000
101.106.5373	OFFICE SUPPLIES	-	-	-	-	-
101.106.5403	CONFERENCE FEES & EXPENSE	-	500	-	800	800
101.106.5407	DUES & SUBSCRIPTIONS	800	800	850	1,000	1,100
	TOTAL LAW DIRECTOR EXPENSE	67,708	64,883	53,513	76,420	76,695
110	MISCELLANEOUS EXECUTIVE DEPARTMENT					
101.110.5115	OVERTIME	-	-	-	-	-
101.110.5116	UNEMPLOYMENT	2,657	2,353	-	19,500	20,000
101.110.5117	WORKERS' COMPENSATION	-	-	-	-	-
101.110.5209	CONSULTANTS-OTHER	-	-	-	2,000	2,500
101.110.5211	CONTRACT SERVICES	5,000	(2,763)	-	2,000	3,500
101.110.5213	COUNTY AUDITOR FEES	9,047	9,430	9,292	11,000	13,000
101.110.5241	MAINTENANCE CONTRACTS-GENERAL	-	-	-	-	-
101.110.5270	ANNEXATION FEE	-	-	-	500	500
101.110.5271	GENERAL LIABILITY INSURANCE	-	-	-	-	-
101.110.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	1,000	1,000
101.110.5283	BOARD OF ELECTIONS	1,044	470	1,521	2,000	2,000
101.110.5286	COUNTY HEALTH DEPARTMENT	5,007	2,495	5,137	5,500	6,000
101.110.5291	REFUNDS	285	-	-	1,000	1,000
101.110.5294	REAL ESTATE TAXES	607	844	486	1,000	1,000
101.110.5298	ECONOMIC DEVELOPMENT	-	-	1,496	3,000	1,500
101.110.5373	OFFICE SUPPLIES	-	197	198	200	200
101.110.5407	DUES & SUBSCRIPTIONS	6,313	4,426	5,128	18,000	18,000
101.110.5904	TRANSFER OUT - INTEREST ALLOCATION	77,416	40,001	68,915	260,000	219,500
101.110.5922	OTHER TRANSFERS	-	-	7,375	-	-
101.110.5930	ADVANCES OUT	-	-	-	-	-
	TOTAL MISC EXECUTIVE EXPENSE	107,377	57,452	99,548	326,700	289,700
117	CITY HALL DEPARTMENT					
101.117.5211	CONTRACT SERVICES	900	-	-	-	-
101.117.5223	BUILDING REPAIR & MAINTENANCE	2,383	11,358	10,518	25,000	25,000
101.117.5229	EQUIPMENT REPAIR & MAINTENANCE	2,396	600	3,000	3,000	13,000
101.117.5231	GROUPS MAINTENANCE	299	179	809	2,000	3,000
101.117.5237	JANITORIAL SERVICE	3,850	420	-	-	-
101.117.5241	MAINTENANCE CONTRACTS-GENERAL	2,904	3,896	5,079	8,000	8,000
101.117.5247	RADIO REPAIR & MAINTENANCE	-	-	-	-	-
101.117.5261	ELECTRIC SERVICE	21,553	16,402	18,381	21,000	21,000
101.117.5262	GAS SERVICE	8,147	7,454	9,136	10,000	10,000
101.117.5264	TELEPHONE/DATA SERVICE	-	-	-	-	-

**CITY OF WILLARD
2024 APPROPRIATIONS BUDGET**

ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
101.117.5265	TRASH DISPOSAL SERVICE	439	422	405	550	650
101.117.5303	BUILDING SUPPLIES	807	326	519	1,000	800
101.117.5311	CUSTODIAL SUPPLIES	953	984	1,068	1,500	1,700
101.117.5319	GENERAL SUPPLIES	695	8	94	3,400	1,500
101.117.5501	CAPITAL OUTLAY - BUILDING			5,842	20,000	
101.117.5503	CAPITAL OUTLAY - EQUIPMENT	-	14,025			
	TOTAL CITY HALL EXPENSE	45,327	56,073	54,852	95,450	84,650
208	POLICE DEPARTMENT					
101.208.5101	SALARIES & WAGES	650,664	626,542	661,674	829,000	761,000
101.208.5102	LONGEVITY	12,120	12,060	13,440	12,360	12,510
101.208.5103	OVERTIME	86,658	90,802	107,763	97,840	100,600
101.208.5104	RETIREMENT FRINGE PAYOUT	-	-	15,535	151,000	144,500
101.208.5105	HOLIDAY-PERSONAL	45,644	40,581	41,923	51,500	52,850
101.208.5106	SICK LEAVE	29,788	30,453	23,805	75,000	85,500
101.208.5107	VACATION	57,031	60,342	76,194	64,500	62,750
101.208.5109	PART TIME WAGES	12,136	15,746	22,103	32,400	3,500
101.208.5111	PERS	29,974	36,831	39,876	48,300	45,300
101.208.5112	MEDICARE	13,767	13,281	14,753	16,200	15,100
101.208.5115	POLICE & FIRE PENSION	180,893	194,300	185,205	255,500	175,100
101.208.5117	WORKERS' COMPENSATION	(90,806)	24,065	4,826	10,900	10,150
101.208.5121	HEALTH & LIFE INSURANCE	293,937	266,697	254,774	366,000	412,700
101.208.5123	OTHER BENEFITS	1,324	770	3,168	5,000	5,000
101.208.5124	TUITION REIMBURSEMENT	-	-	-	-	-
101.208.5207	COMPUTER SUPPORT & CONSULTING	2,990	12,278	11,849	22,300	25,000
101.208.5211	CONTRACT SERVICES	500	1,125	834	7,911	8,000
101.208.5217	LEGAL SERVICES	-	-	-	100	1,000
101.208.5227	COMPUTER EQUIPMENT REPAIR & MAINT	1,680	1,095	1,350	1,438	1,500
101.208.5229	EQUIPMENT REPAIR & MAINTENANCE	270	-	550	500	500
101.208.5247	RADIO REPAIR & MAINTENANCE	1,500	160	200	500	1,000
101.208.5257	VEHICLE REPAIR & MAINTENANCE	2,678	1,096	1,184	8,000	8,000
101.208.5264	TELEPHONE/DATA SERVICE	2,588	2,704	6,233	30,700	16,000
101.208.5271	GENERAL LIABILITY INSURANCE	-	-	-	-	-
101.208.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	1,000	1,000	1,000
101.208.5281	ADVERTISING	-	-	100	4,000	5,000
101.208.5282	BOARD & CARE OF PRISONERS	447	305	345	1,000	1,000
101.208.5285	FURTHERANCE OF JUSTICE	(27,627)	(3,344)	(9,054)	2,000	5,000
101.208.5287	JUDGMENTS - FEES - COSTS	-	-	-	-	-
101.208.5292	RENTAL EQUIPMENT	11,111	11,790	11,554	14,000	14,000
101.208.5301	AMMUNITION & SUPPLIES	2,921	1,460	4,437	5,000	9,000
101.208.5303	BUILDING SUPPLIES	130	240	157	500	500
101.208.5312	EQUIPMENT REPAIR SUPPLIES	1,199	244	-	1,000	1,000
101.208.5317	FUEL SUPPLIES	19,524	26,924	32,402	37,710	39,000
101.208.5319	GENERAL SUPPLIES	1,939	494	858	4,000	4,000
101.208.5327	RADIO SUPPLIES	475	-	-	500	8,000
101.208.5329	SAFETY SUPPLIES	552	491	-	4,600	600
101.208.5341	UNIFORM SUPPLIES	8,646	8,856	10,189	15,000	8,700
101.208.5349	VEHICLE REPAIR SUPPLIES	5,439	2,475	3,378	5,000	5,000
101.208.5371	DATA PROCESSING SUPPLIES	423	410	-	-	-
101.208.5373	OFFICE SUPPLIES	2,377	1,900	1,503	1,900	1,900
101.208.5401	TRAINING	1,499	2,550	457	6,000	12,000
101.208.5403	CONFERENCE FEES & EXPENSE	-	-	-	-	-
101.208.5407	DUES & SUBSCRIPTIONS	-	195	195	600	600
101.208.5413	EDUCATIONAL ASSISTANCE	-	-	-	1,000	1,000
101.208.5501	CAPITAL OUTLAY - BLDG & IMPROVEMENTS	-	-	7,788	-	-
101.208.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	6,162	11,352	-
101.208.5930	ADVANCES OUT	-	-	-	-	-
	TOTAL POLICE EXPENSE	1,364,392	1,485,916	1,558,709	2,203,111	2,064,860
209	FIRE DEPARTMENT					
101.209.5101	SALARIES & WAGES	63,162	65,174	69,379	68,600	68,000
101.209.5102	LONGEVITY	1,440	1,500	1,560	1,620	1,680
101.209.5103	OVERTIME	-	-	-	-	-
101.209.5104	RETIREMENT FRINGE PAYOUT	-	-	-	26,500	34,500
101.209.5105	HOLIDAY-PERSONAL	4,404	4,133	3,898	4,400	4,400
101.209.5106	SICK LEAVE	1,576	1,607	1,640	7,000	7,000
101.209.5107	VACATION	8,669	10,295	7,808	8,100	8,100

**CITY OF WILLARD
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ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
101.209.5108	PART TIME FIRE	14,612	21,798	21,312	35,000	35,000
101.209.5111	PERS	470	780	619	750	750
101.209.5112	MEDICARE	1,251	1,369	1,404	1,650	1,800
101.209.5113	FICA	694	984	1,030	1,550	2,200
101.209.5115	POLICE & FIRE PENSION	18,642	19,464	19,848	30,000	30,000
101.209.5116	UNEMPLOYMENT	-	-	-	-	-
101.209.5117	WORKERS' COMPENSATION	(6,187)	4,374	1,247	5,600	5,000
101.209.5121	HEALTH & LIFE INSURANCE	30,487	31,091	27,687	32,100	32,100
101.209.5123	OTHER BENEFITS	2,190	3,214	2,041	3,000	3,000
101.209.5207	COMPUTER SUPPORT & CONSULTING	-	-	-	1,000	-
101.209.5211	CONTRACT SERVICES	-	3,500	-	2,500	3,000
101.209.5223	BUILDING REPAIR & MAINTENANCE	4,041	912	2,860	4,000	4,000
101.209.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-	-
101.209.5229	EQUIPMENT REPAIR & MAINTENANCE	6,799	8,734	9,096	11,700	11,500
101.209.5241	MAINTENANCE CONTRACTS-GENERAL	1,571	1,925	1,957	2,000	2,500
101.209.5247	RADIO REPAIR & MAINTENANCE	-	6	-	500	500
101.209.5257	VEHICLE REPAIR & MAINTENANCE	3,334	5,393	3,683	9,100	9,100
101.209.5261	ELECTRIC SERVICE	7,561	9,051	8,906	11,000	11,000
101.209.5262	GAS SERVICE	7,622	10,125	11,663	17,500	17,500
101.209.5264	TELEPHONE/DATA SERVICE	765	2,051	867	13,100	10,000
101.209.5265	TRASH DISPOSAL SERVICE	270	280	295	500	600
101.209.5273	OTHER INSURANCE-NON BORMA	4,623	4,796	4,765	5,500	6,000
101.209.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	-	-
101.209.5305	CHEMICALS	-	-	-	-	-
101.209.5311	CUSTODIAL SUPPLIES	932	778	939	1,000	1,200
101.209.5312	EQUIPMENT REPAIR SUPPLIES	956	3,118	1,352	3,000	3,000
101.209.5313	FIRE EXTINGUISHERS	-	-	-	300	300
101.209.5317	FUEL SUPPLIES	3,370	8,759	8,532	11,300	13,000
101.209.5319	GENERAL SUPPLIES	3,970	3,864	2,834	4,000	4,000
101.209.5327	RADIO SUPPLIES	426	-	-	500	1,000
101.209.5329	SAFETY SUPPLIES	-	483	1,274	1,700	6,000
101.209.5337	SMALL TOOLS	-	185	182	500	500
101.209.5341	UNIFORM SUPPLIES	587	1,280	1,728	3,000	3,000
101.209.5349	VEHICLE REPAIR SUPPLIES	1,669	8,209	3,220	4,000	4,000
101.209.5371	DATA PROCESSING SUPPLIES	182	224	-	-	-
101.209.5373	OFFICE SUPPLIES	-	686	461	600	600
101.209.5401	TRAINING	-	2,819	2,650	3,600	9,000
101.209.5403	CONFERENCE FEES & EXPENSE	-	628	849	300	900
101.209.5407	DUES & SUBSCRIPTIONS	634	653	438	700	700
101.209.5409	MILEAGE REIMBURSEMENT	-	-	49	100	100
101.209.5411	OVERNIGHT LODGING & MEALS	-	-	-	-	-
101.209.5413	EDUCATIONAL ASSISTANCE	-	-	-	-	-
101.209.5501	CAPITAL OUTLAY - BLDG & IMPROVEMENTS	32,845	-	15,797	102,000	-
101.209.5503	CAPITAL OUTLAY - EQUIPMENT	(803)	62,958	23,690	30,000	15,000
101.209.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-
	TOTAL FIRE EXPENSE	222,763	307,199	267,560	470,870	371,530
212	EMS DEPARTMENT					
101.212.5101	SALARIES & WAGES	76,245	319,652	349,648	422,500	496,500
101.212.5102	LONGEVITY	3,780	3,720	3,960	4,920	4,860
101.212.5103	OVERTIME	62,188	57,472	105,410	165,000	77,000
101.212.5104	RETIREMENT FRINGE PAYOUT	-	-	-	4,000	63,500
101.212.5105	HOLIDAY-PERSONAL	29,892	33,225	37,298	45,000	52,600
101.212.5106	SICK LEAVE	11,782	3,866	4,444	7,550	9,000
101.212.5107	VACATION	19,133	10,596	13,056	27,600	30,350
101.212.5109	PART TIME RESCUE	150,519	177,750	121,051	115,000	116,500
101.212.5111	PERS	1,450	636	-	1,000	1,000
101.212.5112	MEDICARE	8,330	8,877	9,316	14,000	13,000
101.212.5113	FICA	8,661	10,700	7,445	10,850	7,250
101.212.5115	POLICE & FIRE PENSION	115,486	123,934	153,550	180,500	198,000
101.212.5116	UNEMPLOYMENT	500	-	-	-	-
101.212.5117	WORKERS' COMPENSATION	(40,207)	13,915	1,739	8,000	7,600
101.212.5121	HEALTH & LIFE INSURANCE	122,519	104,519	124,324	193,000	203,400
101.212.5123	OTHER BENEFITS	-	500	111	1,500	1,800
101.212.5201	ACCOUNTING SERVICES	12,765	14,760	18,105	20,000	22,000
101.212.5207	COMPUTER SUPPORT & CONSULTING	-	-	-	-	-
101.212.5211	CONTRACT SERVICES	-	20,983	4,795	21,300	23,000

**CITY OF WILLARD
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ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
101.212.5217	LEGAL SERVICES	-	-	-	-	5,000
101.212.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-	-
101.212.5229	EQUIPMENT REPAIR & MAINTENANCE	645	545	863	7,000	3,500
101.212.5241	MAINTENANCE CONTRACTS-GENERAL	-	444	-	1,000	1,000
101.212.5247	RADIO REPAIR & MAINTENANCE	-	6	-	500	500
101.212.5257	VEHICLE REPAIR & MAINTENANCE	(12,692)	(5,800)	3,946	4,000	4,000
101.212.5261	ELECTRIC SERVICE	-	-	-	-	-
101.212.5264	TELEPHONE/DATA SERVICE	2,304	1,891	3,871	15,500	6,000
101.212.5271	GENERAL LIABILITY INSURANCE	-	-	-	-	-
101.212.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	1,000	1,000	1,000
101.212.5291	REFUNDS	3,405	1,144	238	3,400	4,000
101.212.5317	FUEL SUPPLIES	3,995	4,996	9,854	11,500	10,000
101.212.5319	GENERAL SUPPLIES	-	503	2,644	1,000	1,500
101.212.5323	MEDICAL SUPPLIES	13,026	9,970	5,879	9,500	9,500
101.212.5325	OXYGEN	955	1,275	1,337	2,000	2,000
101.212.5329	SAFETY SUPPLIES	(1,567)	242	-	-	-
101.212.5337	SMALL TOOLS	-	185	-	500	500
101.212.5341	UNIFORM SUPPLIES	1,229	1,789	1,700	3,000	4,000
101.212.5349	VEHICLE REPAIR SUPPLIES	622	(693)	973	1,500	1,500
101.212.5373	OFFICE SUPPLIES	-	183	-	250	250
101.212.5401	TRAINING	1,809	2,803	2,488	7,000	9,000
101.212.5403	CONFERENCE FEES & EXPENSE	-	-	-	1,000	1,200
101.212.5407	DUES & SUBSCRIPTIONS	-	-	-	-	-
101.212.5413	EDUCATIONAL ASSISTANCE	-	-	3,873	500	500
101.212.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	5,000
101.212.5505	CAPITAL OUTLAY - VEHICLE	-	-	-	-	-
101.212.5507	CAPITAL OUTLAY - OTHER	-	-	-	75,000	-
	TOTAL EMS EXPENSE	596,772	924,584	992,917	1,386,870	1,397,310
219	CODE ENFORCEMENT DEPARTMENT					
101.219.5101	SALARIES & WAGES	45,365	44,025	47,766	57,000	60,600
101.219.5102	LONGEVITY	-	240	300	-	60
101.219.5103	OVERTIME	-	-	-	500	1,250
101.219.5105	HOLIDAY-PERSONAL	2,832	2,654	3,091	3,350	3,700
101.219.5106	SICK LEAVE	-	3,544	767	1,200	850
101.219.5107	VACATION	1,049	779	7,879	3,100	3,300
101.219.5109	PART TIME WAGES	30,997	33,507	29,596	37,000	26,500
101.219.5111	PERS	11,234	11,865	11,695	14,200	13,500
101.219.5112	MEDICARE	1,164	1,229	1,300	1,500	1,450
101.219.5117	WORKERS' COMPENSATION	(2,567)	1,232	319	1,000	1,000
101.219.5121	HEALTH & LIFE INSURANCE	36	54	49	32,100	32,100
101.219.5123	OTHER BENEFITS	90	-	67	200	300
101.219.5201	ACCOUNTING	-	-	-	-	-
101.219.5211	CONTRACT SERVICES	14,508	11,000	5,500	10,600	10,600
101.219.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-	3,000
101.219.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	300	200	1,000
101.219.5264	TELEPHONE/DATA SERVICE	-	-	-	4,550	4,500
101.219.5281	ADVERTISING	146	-	227	200	200
101.219.5291	REFUNDS	-	-	-	300	300
101.219.5317	FUEL SUPPLIES	312	605	845	1,100	1,100
101.219.5319	GENERAL SUPPLIES	47	154	149	200	1,000
101.219.5341	UNIFORM SUPPLIES	145	185	400	500	500
101.219.5371	DATA PROCESSING SUPPLIES	145	-	-	-	500
101.219.5373	OFFICE SUPPLIES	300	497	983	800	1,000
101.219.5350	PROPERTY ABATEMENT	-	-	(690)	13,450	5,000
101.219.5401	TRAINING	616	499	-	750	1,500
101.219.5403	CONFERENCE FEES & EXPENSE	-	94	-	250	250
101.219.5407	DUES & SUBSCRIPTIONS	-	-	-	100	500
101.219.5503	CAPITAL OUTLAY: EQUIPMENT	-	1,300	-	-	-
	TOTAL CODE ENFORCEMENT EXPENSE	106,419	113,461	110,543	184,150	175,560
307	PUBLIC SERVICE DEPARTMENT					
101.307.5211	CONTRACT SERVICES	550	2,754	1,800	3,200	3,500
101.307.5245	PARKING LOT MAINTENANCE	-	-	-	-	-
101.307.5252	DITCH MAINTENANCE	2,424	4,040	5,189	5,500	5,000
101.307.5261	ELECTRIC SERVICE	57,737	52,221	57,555	73,225	69,000
101.307.5263	LANDFILL SERVICE	52	2,955	1,349	3,500	3,500

**CITY OF WILLARD
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ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
101.307.5305	CHEMICALS	-	-	-	-	-
101.307.5319	GENERAL SUPPLIES	-	-	-	-	-
101.307.5334	GROUNDNS MAINTENANCE SUPPLIES	500	487	1,415	1,500	2,000
101.307.5335	STREET SIGNS	1,158	233	1,500	2,000	2,500
	TOTAL PUBLIC SERVICE EXPENSE	62,421	62,689	68,808	88,925	85,500
316	ENGINEERING & PUBLIC WORKS DEPARTMENT					
101.316.5101	SALARIES & WAGES	33,137	32,207	62,893	106,970	113,600
101.316.5102	LONGEVITY	1,260	-	1,380	1,440	1,560
101.316.5103	OVERTIME	224	-	-	2,232	2,400
101.316.5105	HOLIDAY-PERSONAL	2,123	2,449	3,557	6,425	7,200
101.316.5106	SICK LEAVE	-	2,224	1,516	5,000	5,600
101.316.5107	VACATION	1,668	4,931	7,331	9,400	10,000
101.316.5111	PERS	5,378	5,854	10,735	18,200	19,400
101.316.5112	MEDICARE	528	578	1,060	1,900	2,050
101.316.5117	WORKERS' COMPENSATION	(4,944)	1,590	553	1,250	1,400
101.316.5121	HEALTH & LIFE INSURANCE	31,844	14,038	26,347	63,000	63,000
101.316.5123	OTHER BENEFITS	90	96	258	330	450
101.316.5207	COMPUTER SUPPORT & CONSULTING	1,119	1,233	1,251	6,100	6,350
101.316.5211	CONTRACT SERVICES	105,600	110,400	110,400	131,700	138,000
101.316.5215	ENGINEERING CONSULTANTS	-	-	-	-	90,000
101.316.5218	LICENCES & PERMITS	-	-	-	-	-
101.316.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-	-
101.316.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	-	200	500
101.316.5241	MAINTENANCE CONTRACTS-GENERAL	-	-	-	-	-
101.316.5264	TELEPHONE/DATA SERVICE	-	-	-	5,500	6,000
101.316.5290	PRINTING & REPRODUCTION	136	(67)	-	-	-
101.316.5317	FUEL SUPPLIES	404	464	717	1,500	800
101.316.5319	GENERAL SUPPLIES	83	-	98	100	200
101.316.5337	SMALL TOOLS	-	-	-	300	300
101.316.5341	UNIFORM SUPPLIES	-	-	(5)	1,100	700
101.316.5349	VEHICLE REPAIR SUPPLIES	-	-	42	500	500
101.316.5371	DATA PROCESSING SUPPLIES	120	-	-	-	-
101.316.5373	OFFICE SUPPLIES	102	1,139	167	1,400	1,100
101.316.5401	TRAINING	50	-	-	-	500
101.316.5403	CONFERENCE FEES & EXPENSE	283	-	-	500	500
101.316.5413	EDUCATIONAL ASSISTANCE	-	-	-	-	500
101.316.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	2,444	2,000	2,000
101.316.5505	CAPITAL OUTLAY - VEHICLE	-	-	-	-	-
101.316.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-
	TOTAL ENGINEERING & PW EXPENSE	179,206	177,135	230,744	367,047	474,610
518	CITY GARAGE & MAINTENANCE DEPARTMENT					
101.518.5101	SALARIES & WAGES	411,887	412,677	399,397	471,000	506,250
101.518.5102	LONGEVITY	9,000	9,360	7,020	7,260	5,640
101.518.5103	OVERTIME	14,068	17,587	24,484	27,940	16,000
101.518.5104	RETIREMENT FRINGE PAYOUT	-	-	-	102,500	83,100
101.518.5105	HOLIDAY-PERSONAL	31,970	24,196	25,225	27,900	32,600
101.518.5106	SICK LEAVE	46,412	14,648	28,525	45,900	10,600
101.518.5107	VACATION	44,223	33,373	37,053	39,500	36,000
101.518.5109	PART TIME WAGES	30,987	31,434	26,367	23,200	46,250
101.518.5111	PERS	84,212	77,191	79,520	87,400	84,800
101.518.5112	MEDICARE	8,205	7,568	7,827	9,050	8,800
101.518.5116	UNEMPLOYMENT	-	-	-	-	-
101.518.5117	WORKERS' COMPENSATION	(43,857)	18,580	(1,345)	6,000	5,900
101.518.5121	HEALTH & LIFE INSURANCE	202,630	161,482	149,132	204,000	215,000
101.518.5123	OTHER BENEFITS	1,180	1,160	1,366	1,700	1,900
101.518.5223	BUILDING REPAIR & MAINTENANCE	1,240	173	500	500	6,500
101.518.5227	COMPUTER EQUIPMENT REPAIR & MAINT	550	550	550	700	700
101.518.5229	EQUIPMENT REPAIR & MAINTENANCE	(408)	93	(50)	150	1,200
101.518.5237	JANITORIAL SERVICE	-	-	-	-	-
101.518.5261	ELECTRIC SERVICE	5,415	4,938	3,493	6,000	6,000
101.518.5262	GAS SERVICE	2,027	1,713	2,429	3,400	3,400
101.518.5264	TELEPHONE/DATA SERVICE	-	-	1,000	8,100	8,000
101.518.5265	TRASH DISPOSAL SERVICE	682	708	812	-	-
101.518.5271	GENERAL LIABILITY INSURANCE	-	-	-	-	-
101.518.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	1,000	1,000

**CITY OF WILLARD
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ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
101.518.5303	BUILDING SUPPLIES	2,647	264	2,486	1,350	2,500
101.518.5311	CUSTODIAL SUPPLIES	500	290	213	500	500
101.518.5312	EQUIPMENT REPAIR SUPPLIES	212	(10)	(3,771)	(800)	2,000
101.518.5319	GENERAL SUPPLIES	474	464	427	500	500
101.518.5327	RADIO SUPPLIES	-	-	-	500	500
101.518.5337	SMALL TOOLS	424	1,120	499	1,963	1,000
101.518.5349	VEHICLE REPAIR SUPPLIES	289	815	1,256	2,000	2,500
101.518.5371	DATA PROCESSING SUPPLIES	-	404	150	-	-
101.518.5401	TRAINING	50	1,500	-	1,000	1,000
101.518.5407	DUES & SUBSCRIPTIONS	37	46	-	150	150
101.518.5413	EDUCATIONAL ASSISTANCE	-	-	-	500	500
101.518.5503	CAPITAL OUTLAY - EQUIPMENT	-	(5,033)	16,111	4,537	-
101.518.5505	CAPITAL OUTLAY - VEHICLES	-	-	22,768	-	-
101.518.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-
101.518.5922	OTHER TRANSFERS	-	7,844	-	-	-
	TOTAL CITY GARAGE & MAINT EXPENSE	855,055	825,134	833,445	1,085,400	1,090,790
523	CEMETERY DEPARTMENT					
101.523.5109	SEASONAL LABOR	-	-	-	-	-
101.523.5111	PERS	-	-	-	-	-
101.523.5112	MEDICARE	-	-	-	-	-
101.523.5116	UNEMPLOYMENT	-	-	-	-	-
101.523.5207	COMPUTER SUPPORT & CONSULTING	-	-	-	-	-
101.523.5211	CONTRACT SERVICES	175	245	210	500	1,000
101.523.5261	ELECTRIC SERVICE	871	815	823	1,200	1,200
101.523.5289	PAUPER BURIAL	650	650	-	3,000	3,000
101.523.5292	RENTAL EQUIPMENT	-	-	-	500	500
101.523.5299	ADMINISTRATIVE ALLOCATION	-	-	-	-	-
101.523.5303	BUILDING SUPPLIES	-	-	180	500	1,000
101.523.5312	EQUIPMENT REPAIR SUPPLIES	702	664	379	1,000	1,500
101.523.5317	FUEL SUPPLIES	954	946	910	1,200	1,200
101.523.5319	GENERAL SUPPLIES	899	758	700	2,000	1,000
101.523.5329	SAFETY SUPPLIES	-	-	180	200	400
101.523.5334	GROUNDS MAINTENANCE SUPPLIES	725	767	746	1,250	3,000
101.523.5337	SMALL TOOLS	-	356	493	500	1,000
101.523.5373	OFFICE SUPPLIES	-	25	-	100	100
101.523.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
	TOTAL CEMETERY DEPARTMENT	4,976	5,226	4,621	11,950	14,900
101	TOTAL GENERAL FUND EXPENSE	4,401,560	4,925,912	5,180,630	7,344,543	7,276,397
202	INCOME TAX FUND					
	REVENUES					
202.000.4120	INCOME TAX COLLECTIONS	2,550,555	2,786,760	3,093,312	3,140,000	3,657,000
	TOTAL INCOME TAX REVENUE	2,550,555	2,786,760	3,093,312	3,140,000	3,657,000
130	INCOME TAX DEPARTMENT					
202.130.5205	AUDITING	6,752	5,650	5,775	7,000	9,000
202.130.5207	COMPUTER SUPPORT & CONSULTING	2,975	2,975	3,064	5,000	6,000
202.130.5217	LEGAL SERVICES	380	5	85	250	500
202.130.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	-	-	500
202.130.5290	PRINTING & REPRODUCTION	2,277	1,561	1,100	3,500	3,500
202.130.5291	REFUNDS	31,763	27,591	183,862	80,000	175,000
202.130.5371	DATA PROCESSING SUPPLIES	-	-	-	-	-
202.130.5373	OFFICE SUPPLIES	213	123	174	500	500
202.130.5375	POSTAGE	-	-	-	-	-
202.130.5401	TRAINING	-	-	-	300	300
202.130.5403	CONFERENCE FEES & EXPENSE	-	-	-	300	500
202.130.5409	MILEAGE REIMBURSEMENT	-	-	-	250	200
202.130.5903	TRANSFER FROM INCOME TAX-DESIGNATED	2,430,000	2,285,000	3,396,000	3,185,000	3,255,000
	TOTAL INCOME TAX EXPENSE	2,474,359	2,322,905	3,590,061	3,282,100	3,451,000
203	STREET MAINTENANCE & REPAIR FUND					
	REVENUE					
203.000.4240	MOTOR VEHICLE LICENSE	33,344	37,187	33,842	35,000	36,000
203.000.4252	GASOLINE EXCISE TAX	268,728	297,097	287,449	318,700	301,000

**CITY OF WILLARD
2024 APPROPRIATIONS BUDGET**

ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
203.000.4611	REIMBURSEMENTS-REFUNDS	7,852	375	-	-	400
203.000.4660	INTEREST EARNED	7,000	2,400	8,601	50,000	45,500
203.000.4710	TRANSFER FROM INCOME TAX	-	-	-	-	-
	TOTAL STREET MAINTENANCE REVENUE	316,924	337,059	329,892	403,700	382,900
361	STREET MAINTENANCE DEPARTMENT					
203.361.5207	COMPUTER SUPPORT & CONSULTING	472	472	-	2,500	2,750
203.361.5211	CONTRACT SERVICES	9,423	620	976	1,000	1,000
203.361.5215	ENGINEERING CONSULTANTS	-	-	-	-	-
203.361.5218	LICENCES & PERMITS	157	57	235	250	250
203.361.5223	BUILDING REPAIR & MAINTENANCE	(325)	-	-	-	-
203.361.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-	-
203.361.5229	EQUIPMENT REPAIR & MAINTENANCE	-	1,848	-	2,000	2,000
203.361.5241	MAINTENANCE CONTRACTS-GENERAL	1,200	1,197	1,102	1,600	1,600
203.361.5247	RADIO REPAIR & MAINTENANCE	-	-	-	-	-
203.361.5249	SEWER LINE MAINTENANCE	-	-	-	-	1,000
203.361.5250	STORM SEWER LINE MAINTENANCE	-	-	-	-	1,000
203.361.5251	STREET MAINTENANCE	-	-	-	-	-
203.361.5253	TRAFFIC-STREET LIGHT MAINTENANCE	-	795	585	3,500	3,500
203.361.5257	VEHICLE REPAIR & MAINTENANCE	-	720	1,120	1,200	1,500
203.361.5271	GENERAL LIABILITY INSURANCE	-	-	-	-	-
203.361.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	1,000	-	1,000	1,000
203.361.5292	RENTAL EQUIPMENT	-	-	-	1,000	1,000
203.361.5299	ADMINISTRATIVE ALLOCATION	125,841	122,731	117,721	220,700	253,000
203.361.5312	EQUIPMENT REPAIR SUPPLIES	(1,528)	1,932	4,632	5,500	5,500
203.361.5317	FUEL SUPPLIES	9,356	14,035	18,534	22,500	22,500
203.361.5319	GENERAL SUPPLIES	739	706	648	750	750
203.361.5327	RADIO SUPPLIES	-	-	-	-	-
203.361.5329	SAFETY SUPPLIES	-	99	828	500	6,000
203.361.5331	SALT SUPPLIES	10,038	7,848	5,262	17,200	17,200
203.361.5333	STREET REPAIR SUPPLIES	27,832	16,304	28,547	39,800	35,000
203.361.5334	GROUND MAINTENANCE SUPPLIES	90	400	493	500	700
203.361.5335	STREET SIGNS	-	-	500	750	1,000
203.361.5337	SMALL TOOLS	292	400	500	500	1,000
203.361.5339	TRAFFIC SIGNS	2,793	2,053	2,556	6,250	3,000
203.361.5341	UNIFORM SUPPLIES	518	1,039	1,498	2,000	2,000
203.361.5348	STORM SEWER SUPPLIES	168	500	-	500	500
203.361.5349	VEHICLE REPAIR SUPPLIES	5,296	4,204	5,055	6,000	6,000
203.361.5371	DATA PROCESSING SUPPLIES	-	-	-	-	-
203.361.5373	OFFICE SUPPLIES	-	167	133	-	-
203.361.5401	TRAINING	-	-	-	500	500
203.361.5503	CAPITAL OUTLAY - EQUIPMENT	-	2,830	52,428	-	-
203.361.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	-	-
203.361.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	130,700
	TOTAL STREET MAINTENANCE EXPENSE	192,361	181,957	243,352	338,000	501,950
204	SCHOOL RESOURCE OFFICER REVENUE					
204.000.4260	GRANT PROCEEDS	10,211	6,844	9,011	15,000	6,000
204.000.4760	TRANSFERS IN: OTHER	-	-	-	-	-
	TOTAL SRO REVENUE	10,211	6,844	9,011	15,000	6,000
204.000.5101	SALARIES & WAGES	-	15,000	15,000	15,000	20,000
	TOTAL SRO EXPENSE	-	15,000	15,000	15,000	20,000
206	STATE HIGHWAY IMPROVEMENT FUND REVENUE					
206.000.4240	MOTOR VEHICLE LICENSE	2,704	3,015	2,744	2,900	3,000
206.000.4252	GASOLINE EXCISE TAX	21,789	24,089	23,307	22,000	25,000
206.000.4660	INTEREST EARNED	6,041	3,889	4,526	25,000	18,200
206.000.4710	TRANSFER FROM INCOME TAX	-	-	-	-	-
	TOTAL STATE HIGHWAY REVENUE	30,533	30,993	30,577	49,900	46,200

**CITY OF WILLARD
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ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
	STATE HIGHWAY DEPARTMENT					
206.362.5211	CONTRACT SERVICES	-	-	-	-	-
206.362.5319	GENERAL SUPPLIES	-	-	-	-	-
206.362.5331	SALT SUPPLIES	10,038	7,683	6,292	15,000	15,000
206.362.5333	STREET REPAIR SUPPLIES	-	-	-	-	-
206.362.5335	STREET SIGNS	-	-	-	-	-
206.362.5339	TRAFFIC SIGNS	-	207	500	500	750
206.362.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-
	TOTAL STATE HIGHWAY EXPENSE	10,038	7,890	6,792	15,500	15,750
208	RECREATION FUND					
	REVENUE					
208.000.4110	REAL ESTATE TAX	40,395	40,658	40,349	44,723	45,328
208.000.4113	MOBILE HOME TAX	5	5	319	300	300
208.000.4130	LODGING TAX	5,529	7,694	3,018	9,000	12,000
208.000.4211	HOMESTEAD AND ROLLBACK TAX	4,367	4,339	4,640	5,000	5,000
208.000.4260	GRANT PROCEEDS	-	20,500	48,953	173,000	132,000
208.000.4340	SWIMMING POOL SALES - FEES	6,545	18,460	21,206	25,000	24,000
208.000.4341	PHYSICAL FITNESS FEES	2,788	2,386	2,201	3,500	2,600
208.000.4342	CONCESSION STAND SALES	2,271	4,443	5,115	6,500	6,100
208.000.4350	RENTALS-RESERVATIONS	16,754	25,745	18,755	20,000	25,000
208.000.4351	GOLF FEES	-	-	-	-	-
208.000.4352	FESTIVAL INCOME	4,600	22,040	17,358	25,000	22,000
208.000.4353	FESTIVAL OF LIGHTS INCOME	-	-	8,923	15,000	13,000
208.000.4611	REIMBURSEMENTS-REFUNDS	5	-	1,349	1,000	1,000
208.000.4613	SALE OF FIXED ASSETS	-	-	-	-	-
208.000.4620	DONATIONS	38,178	28,084	11,395	104,300	50,000
208.000.4660	INTEREST EARNED	7,723	6,639	14,893	30,000	30,000
208.000.4710	TRANSFER FROM INCOME TAX	133,444	134,000	175,000	175,000	175,000
	TOTAL RECREATION REVENUE	262,604	314,993	373,474	637,323	543,328
472	PARKS & RECREATION DEPARTMENT					
208.472.5101	SALARIES & WAGES	59,430	68,226	51,391	70,000	52,500
208.472.5102	LONGEVITY	360	420	1,680	1,740	1,860
208.472.5103	OVERTIME	3,279	10,846	5,528	8,750	8,400
208.472.5104	RETIREMENT FRINGE PAYOUT	-	-	-	28,100	30,000
208.472.5105	HOLIDAY-PERSONAL	3,845	4,240	2,525	4,700	5,000
208.472.5106	SICK LEAVE	809	840	1,118	800	650
208.472.5107	VACATION	2,039	2,338	2,981	6,850	5,000
208.472.5109	SEASONAL LABOR - RECREATION	16,752	25,593	47,142	64,200	42,475
208.472.5110	SEASONAL LABOR - POOL	15,151	28,929	32,590	34,500	30,150
208.472.5111	PERS	14,497	19,775	20,299	24,000	24,000
208.472.5112	MEDICARE	1,481	2,015	2,075	2,500	2,400
208.472.5113	FICA	-	-	-	-	-
208.472.5116	UNEMPLOYMENT	-	-	-	-	-
208.472.5117	WORKERS' COMPENSATION	(10,946)	2,897	618	1,650	1,775
208.472.5121	HEALTH & LIFE INSURANCE	10,671	13,665	9,935	22,200	19,800
208.472.5123	OTHER BENEFITS	940	1,944	2,305	2,900	2,700
208.472.5202	SALES TAX	283	270	379	450	450
208.472.5211	CONTRACT SERVICES	109	-	-	175	400
208.472.5213	COUNTY AUDITOR FEES	1,235	601	1,008	1,275	1,300
208.472.5218	LICENCES & PERMITS	856	1,347	1,043	1,500	2,700
208.472.5223	BUILDING REPAIR & MAINTENANCE	-	-	240	925	1,000
208.472.5225	BUILDING SECURITY	360	361	360	750	200
208.472.5229	EQUIPMENT REPAIR & MAINTENANCE	911	312	(151)	800	800
208.472.5231	GROUNDS MAINTENANCE	273	35	(569)	200	500
208.472.5241	MAINTENANCE CONTRACTS-GENERAL	-	-	-	-	-
208.472.5245	PARKING LOT MAINTENANCE	325	-	-	280	500
208.472.5257	VEHICLE REPAIR & MAINTENANCE	1,280	80	-	1,000	1,000
208.472.5261	ELECTRIC SERVICE	13,081	18,836	13,086	14,525	15,000
208.472.5262	GAS SERVICE	517	912	2,117	5,000	5,000
208.472.5264	TELEPHONE/DATA SERVICE	-	-	1,000	12,300	13,000
208.472.5265	TRASH DISPOSAL SERVICE	958	1,477	1,264	1,600	1,600
208.472.5271	GENERAL LIABILITY INSURANCE	-	-	-	-	-

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ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
208.472.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	1,000	1,000
208.472.5281	ADVERTISING	-	-	-	-	-
208.472.5284	FESTIVAL IN PARK	4,611	21,011	15,120	16,800	17,000
208.472.5284	FESTIVAL OF LIGHTS	-	-	10,292	11,000	11,000
208.472.5291	REFUNDS	4,053	525	375	870	800
208.472.5297	OTHER SERVICES	-	5,025	1,337	5,000	5,000
208.472.5303	BUILDING SUPPLIES	1,031	2,457	3,165	2,500	3,000
208.472.5305	CHEMICALS	2,198	3,933	5,041	8,300	9,000
208.472.5309	CONCESSION SUPPLIES	1,636	2,473	3,225	3,500	3,500
208.472.5311	CUSTODIAL SUPPLIES	1,041	935	1,180	1,300	1,300
208.472.5312	EQUIPMENT REPAIR SUPPLIES	1,336	1,860	1,313	3,800	4,000
208.472.5315	FIREWORKS	7,000	5,800	6,000	10,000	10,000
208.472.5317	FUEL SUPPLIES	3,916	6,193	9,165	11,000	11,000
208.472.5319	GENERAL SUPPLIES	1,527	3,211	2,778	3,800	4,000
208.472.5329	SAFETY SUPPLIES	401	661	-	-	500
208.472.5334	GROUNDS MAINTENANCE SUPPLIES	6,264	5,409	3,740	2,000	7,000
208.472.5337	SMALL TOOLS	192	493	900	300	500
208.472.5341	UNIFORM SUPPLIES	633	1,195	1,240	1,400	1,400
208.472.5349	VEHICLE REPAIR SUPPLIES	134	348	-	500	600
208.472.5373	OFFICE SUPPLIES	39	627	440	500	500
208.472.5401	TRAINING	399	900	1,045	1,100	1,100
208.472.5407	DUES & SUBSCRIPTIONS	150	494	483	600	600
208.472.5409	MILEAGE REIMBURSEMENT	-	-	-	100	-
208.472.5413	EDUCATIONAL ASSISTANCE	-	-	-	-	500
208.472.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	-	7,364	4,782	202,340	126,000
208.472.5503	CAPITAL OUTLAY - EQUIPMENT	10,960	16,755	13,978	9,000	20,000
208.472.5507	CAPITAL OUTLAY - OTHER	-	-	2,411	8,000	5,000
208.472.5509	CAPITAL OUTLAY - DONATIONS	-	17,227	48,011	11,000	-
208.472.5556	LAND ACQUISITION	-	-	-	-	-
208.472.5922	OTHER TRANSFERS	-	-	-	-	-
208.472.5930	ADVANCES OUT	-	-	-	-	-
	TOTAL PARKS & RECREATION EXPENSE	186,018	310,854	335,984	629,380	514,460
209	AIRPORT FUND					
	REVENUE					
209.000.4251	AVIATION GRANT	-	-	-	-	-
209.000.4360	FUEL SALES	55,279	65,608	125,407	125,100	125,000
209.000.4612	SUNDRY	-	-	-	-	-
	TOTAL AIRPORT REVENUE	55,279	65,608	125,407	125,100	125,000
560	AIRPORT DEPARTMENT					
209.560.5202	SALES TAX	79	68	89	150	200
209.560.5211	CONTRACT SERVICES	-	-	-	-	-
209.560.5215	ENGINEERING CONSULTANTS	2,500	-	-	-	-
209.560.5218	LICENCES & PERMITS	729	906	624	1,000	1,000
209.560.5231	GROUNDS MAINTENANCE	-	-	-	500	2,500
209.560.5261	ELECTRIC SERVICE	500	442	496	600	700
209.560.5273	OTHER INSURANCE-AV LIABILITY	4,940	4,940	4,940	5,681	5,681
209.560.5299	ADMINISTRATIVE ALLOCATION	5,168	-	-	-	-
209.560.5317	FUEL SUPPLIES	39,404	61,758	101,672	109,819	98,000
209.560.5319	GENERAL SUPPLIES	260	93	67	200	200
	TOTAL AIRPORT EXPENSE	53,580	68,206	107,887	117,950	108,281
211	POLICE INCOME TAX FUND					
	REVENUE					
211.000.4120	INCOME TAX COLLECTIONS	318,775	348,297	386,611	403,000	-
211.000.4720	TRANSFERS IN	-	-	-	-	-
211.000.4750	ADVANCES IN	-	-	-	-	-
	TOTAL POLICE INCOME TAX REVENUE	318,775	348,297	386,611	403,000	-
211	POLICE DEPARTMENT					
211.000.5101	SALARIES & WAGES	168,110	188,852	139,472	186,100	107,350
211.000.5102	LONGEVITY	1,320	2,100	1,800	2,160	1,860
211.000.5103	OVERTIME	26,215	28,458	21,413	18,700	10,800
211.000.5105	HOLIDAY-PERSONAL	11,204	10,806	8,740	10,200	7,200

**CITY OF WILLARD
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ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
211.000.5106	SICK LEAVE	5,863	6,507	13,049	15,000	10,600
211.000.5107	VACATION	16,689	13,010	12,465	12,450	9,500
211.000.5111	PERS		-		4,700	-
211.000.5112	MEDICARE	3,396	3,692	2,933	3,000	2,050
211.000.5115	POLICE & FIRE PENSION	67,087	73,671	58,097	55,300	41,700
211.000.5117	WORKERS' COMPENSATION	-	1,614	578	1,950	1,400
211.000.5121	HEALTH & LIFE INSURANCE	105,707	119,021	83,333	65,000	64,750
211.000.5123	OTHER BENEFITS	-	-	-	500	500
211.000.5291	REFUNDS	-	-	-	-	-
211.000.5341	UNIFORM SUPPLIES	-	-	-	-	-
211.000.5413	EDUCATIONAL ASSISTANCE	-	-	-	500	-
211.000.5950	ADVANCES OUT	-	-	-	-	-
	TOTAL POLICE TAX EXPENSE	405,591	447,731	341,880	375,560	257,710
214	RECYCLING FUND REVENUE					
214.000.4260	GRANT PROCEEDS	-	-	-	-	-
214.000.4369	OTHER RECYCLING	2,890	5,804	2,264	5,000	5,000
214.000.4378	RECYCLING FEE	5,969	6,101	6,078	6,350	6,500
214.000.4379	TIRE RECYCLING FEE	333	991	225	500	500
	TOTAL RECYCLING REVENUE	9,192	12,896	8,567	11,850	12,000
214.000.5260	BRUSH/CONCRETE GRINDING	5,500	6,000	6,000	2,000	2,000
214.000.5267	RECYCLING DISPOSAL	600	1,777	1,963	2,500	2,500
214.000.5268	PLASTIC RECYCLING	-	-	-	1,000	1,000
214.000.5269	TIRE DISPOSAL	-	1,500	372	2,000	2,000
214.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-
	TOTAL RECYCLING EXPENSE	6,100	9,277	8,335	7,500	7,500
215	COMMUNITY ACTION FUND REVENUE					
215.000.4611	REIMBURSEMENTS REFUNDS	-	-	-	-	-
215.000.4620	DONATIONS	300	-	1,150	2,000	2,000
215.000.4720	TRANSFERS IN	-	-	-	-	-
	TOTAL COMMUNITY ACTION REVENUE	300	-	1,150	2,000	2,000
215.000.5319	GENERAL SUPPLIES	621	-	989	2,000	2,000
	TOTAL COMMUNITY ACTION EXPENSE	621	-	989	2,000	2,000
216	SAFETY SERVICES INCOME TAX LEVY REVENUE					
216.000.4120	INCOME TAX COLLECTIONS	-	-	-	-	1,828,500
216.000.4611	REIMBURSEMENTS REFUNDS	-	-	-	-	-
216.000.4720	TRANSFERS IN	-	-	-	-	-
216.000.4750	ADVANCES IN	-	-	-	-	-
	TOTAL SAFETY SERVICES REVENUE	-	-	-	-	1,828,500
216.000.5101	SALARIES & WAGES	-	-	-	-	237,100
216.000.5102	LONGEVITY	-	-	-	-	-
216.000.5103	OVERTIME	-	-	-	-	16,700
216.000.5105	HOLIDAY & PERSONAL	-	-	-	-	21,000
216.000.5106	SICK LEAVE	-	-	-	-	3,800
216.000.5107	VACATION	-	-	-	-	7,400
216.000.5111	PERS	-	-	-	-	4,800
216.000.5112	MEDICARE	-	-	-	-	4,200
216.000.5115	POLICE & FIRE PENSION	-	-	-	-	85,200
216.000.5117	WORKERS COMPENSATION	-	-	-	-	2,800
216.000.5121	HEALTH & LIFE INSURANCE	-	-	-	-	137,600
216.000.5123	OTHER BENEFITS	-	-	-	-	1,800
216.000.5291	REFUNDS	-	-	-	-	-
216.000.5341	UNIFORM SUPPLIES	-	-	-	-	7,000
216.000.5401	TRAINING	-	-	-	-	5,000
216.000.5329	SAFETY SUPPLIES	-	-	-	-	1,050

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216.000.5413	EDUCATIONAL ASSISTANCE	-	-	-	-	1,000
216.000.5501	CAPITAL OUTLAY: BUILDING & IMPROVE					100,000
216.000.5503	CAPITAL OUTLAY: EQUIPMENT					70,650
216.000.5505	CAPITAL OUTLAY: VEHICLE					410,000
216.000.5507	CAPITAL OUTLAY: OTHER					
216.000.5950	ADVANCES OUT	-	-	-	-	
	TOTAL SAFETY SERVICES TAX EXPENSE	-	-	-	-	1,117,100
221	POLICE PENSION FUND					
	REVENUE					
221.000.4110	REAL ESTATE TAX	25,781	25,562	27,763	31,004	31,399
221.000.4111	PERSONAL PROPERTY TAX	-	-		-	
221.000.4113	MOBILE HOME TAX	3	3	213	220	50
221.000.4114	COMMERCIAL ACTIVITY TAX	-	-		-	
221.000.4211	HOMESTEAD AND ROLLBACK TAX	2,847	2,839	3,093	3,100	3,100
	TOTAL POLICE PENSION REVENUE	28,631	28,404	31,069	34,324	34,549
221.000.5115	POLICE & FIRE PENSION	28,500	-	27,000	27,000	65,000
221.000.5213	COUNTY AUDITOR FEES	817	626	683	1,000	1,000
	TOTAL POLICE PENSION EXPENSE	29,317	626	27,683	28,000	66,000
225	FEMA FUND					
	REVENUE					
225.000.4260	GRANT PROCEEDS	-	-	-	236,293	119,048
225.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-	
225.000.4750	ADVANCES IN			143,537	-	125,000
225.000.4760	TRANSFERS IN: OTHER	-	-		4,700	5,952
	TOTAL FEMA REVENUE	0		143,537	240,993	125,000
225.000.5211	CONTRACT SERVICES			0		
225.000.5230	EQUIPMENT			-		
225.000.5330	MATERIALS			-		
225.000.5503	CAPITAL OUTLAY - EQUIPMENT	-		139,113	101,879	125,000
225.000.5507	CAPITAL OUTLAY - OTHER	-		-		
225.000.5923	REPAYMENT OF ADVANCE			-	143,537	125,000
	TOTAL FEMA EXPENSE			139,113	101,879	125,000
226	DEPT HEALTH HUMAN SERV PROVIDER RELIEF FUND					
226.000.4260	GRANT PROCEEDS	11,934		-	18,483	-
	TOTAL DEPT HHS RELIEF FUND REVENUE	11,934			18,483	-
226.000.5101	SALARIES AND WAGES	10,366				
226.000.5329	SAFETY SUPPLIES	1,567				2,074
226.000.5503	CAPITAL OUTLAY EQUIPMENT				18,483	
	TOTAL DEPT HHS RELIEF FUND EXPENSE	11,934			18,483	2,074
228	LOCAL CORONAVIRUS FISCAL RECOVERY FUND					
228.000.4260	GRANT PROCEEDS		315,091	317,607	63,858	-
228.000.4611	REIMBURSEMENTS REFUNDS					
228.000.4750	ADVANCES IN			69,703		
	TOTAL CORONAVIRUS RECOVERY REVENUE		315,091	387,310	63,858	-
228.000.5101	WAGES				-	-
228.000.5205	AUDITING		-			-
228.000.5211	CONTRACT SERVICES		-		63,858	8,000
228.000.5319	GENERAL SUPPLIES		-		5,000	
228.000.5329	SAFETY SUPPLIES		-		5,000	
228.000.5501	CAPITAL OUTLAY : BLDG & IMPR		-		236,646	
228.000.5503	CAPITAL OUTLAY : EQUIPMENT		-		362,445	238,647
228.000.5923	REPAYMENT OF ADVANCE			23,607	69,703	
	TOTAL CORONAVIRUS RECOVERY EXPENSE		-	93,310	672,949	246,647

**CITY OF WILLARD
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ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
229	OHIO VIOLENT CRIME REDUCTION FUND					
229.000.4260	GRANT PROCEEDS				393,098	238,872
229.000.4611	REIMBURSEMENTS REFUNDS	-	-	-	-	-
229.000.4720	TRANSFERS IN	-	-	-	-	-
229.000.4750	ADVANCES IN	-	-	-	-	-
	TOTAL OHIO VIOLENT CRIME REDUCTION REVENUE				393,098	238,872
229.000.5101	SALARIES AND WAGES				307,383	96,618
229.000.5103	OVERTIME				2,000	7,632
229.000.5111	PERS				2,814	-
229.000.5112	MEDICARE				5,000	1,657
229.000.5115	POLICE & FIRE				40,000	33,716
229.000.5121	HEALTH & LIFE INSURANCE				31,901	32,696
229.000.5281	ADVERTISING				4,000	4,000
	TOTAL OHIO VIOLENT CRIME REDUCTION EXPENSE				393,098	176,320
231	ONEOHIO OPIOID SETTLEMENT FUND					
231.000.4260	GRANT PROCEEDS			2,926	2,926	6,800
	TOTAL ONEOHIO OPIOID SETTLEMENT FUND REVENUE			2,926	2,926	6,800
231.000.5319	GENERAL SUPPLIES				2,926	10,000
	TOTAL ONEOHIO OPIOID SETTLEMENT FUND EXPENSE				2,926	10,000
253	URBAN DEVELOPMENT BLOCK GRANT FUND REVENUE					
253.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-	-
	TOTAL UDBG REVENUE	-	-	-	-	-
253.000.5319	GENERAL SUPPLIES	-	-	-	-	-
253.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-
253.000.5922	OTHER TRANSFERS	-	-	-	4,935	4,936
	TOTAL UDBG EXPENSE	-	-	-	4,935	4,936
254	ISSUE I FUND REVENUE					
254.000.4260	GRANT PROCEEDS	-	-	125,000	100,000	100,000
254.000.4730	NOTE/BOND/DEBT PROCEEDS	-	-	116,618	9,000	10,000
254.000.4740	TRANSFER FROM: SEWER FUND	-	-	-	-	-
	TOTAL ISSUE I REVENUE	-	-	241,618	109,000	110,000
254.000.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	-	-	-	-	-
254.000.5507	CAPITAL OUTLAY - OTHER	-	61,910	241,618	109,000	110,000
	TOTAL ISSUE I EXPENSE	-	61,910	241,618	109,000	110,000
256	COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUE					
256.000.4260	GRANT PROCEEDS	-	-	-	40,000	40,000
256.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-	-
256.000.4750	ADVANCES IN	-	-	-	40,000	-
256.000.4760	TRANSFER FROM: OTHER	-	-	-	-	-
	TOTAL CDBG REVENUE	-	-	-	80,000	40,000
256.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	40,000	44,077
256.000.5923	REPAYMENT OF ADVANCE	-	-	-	40,000	-
	TOTAL CDBG EXPENSE	-	-	-	80,000	44,077
258	CREATING HEALTHY COMMUNITIES GRANT FUND					
258.000.4260	GRANT PROCEEDS	-	21,989	7333	30,000	178,000
258.000.4720	TRANSFER OF FUNDS	-	44	7374.55	-	-
258.000.4750	ADVANCE OF FUNDS	-	-	-	30,000	183,000
	TOTAL CREATING HEALTHY COMMUNITIES REVENUE	-	22,032	14,708	30,000	361,000

**CITY OF WILLARD
2024 APPROPRIATIONS BUDGET**

ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
	CREATING HEALTHY COMMUNITIES EXPENSE					
258.000.5319	GENERAL SUPPLIES		6,296	4,128		3,000
258.000.5501	CAPITAL OUTLAY BUILDING & IMPROVEMENTS		5,302	-	30,000	175,000
258.000.5503	CAPITAL OUTLAY EQUIPMENT		1,900	10,478		-
258.000.5507	CAPITAL OUTLAY OTHER		-			
258.000.5922	OTHER TRANSFERS			7,375	-	
258.000.5923	REPAYMENT OF ADVANCE				30,000	183,000
	TOTAL CREATING HEALTHY COMMUNITIES EXPENSE		13,497	21,981	60,000	361,000
259	AIRPORT SELF SERVICE FUELING STATION REVENUE					
259.000.4620	DONATIONS	-	-	-	-	5,000
	TOTAL SELF SERVICE FUELING REVENUE	-	-	0	-	5,000
259.000.5211	CONTRACT SERVICES					
259.000.5215	ENGINEERING CONSULTANTS					
259.000.5319	GENERAL SUPPLIES					
259.000.5507	CAPITAL OUTLAY OTHER					-
	TOTAL SELF SERVICE FUELING EXPENSE					-
261	SAFETY GRANT FUNDS					
261.000.4260	GRANT PROCEEDS		-	45,751	790,662	127,500
261.000.4720	TRANSFER IN			1,000	46,800	
	TOTAL SAFETY GRANT FUNDS REVENUE		-	46,751	837,462	127,500
	SAFETY GRANT FUNDS EXPENSE					
261.000.5507	CAPITAL OUTLAY OTHER		-	45,951.36	464,855	127,500
261.000.5922	TRANSFER OTHER				-	
	TOTAL SAFETY GRANT FUNDS EXPENSE		-	45,951	464,855	127,500
272	DUI EDUCATION FUND REVENUE					
272.000.4520	DUI EDUCATION FINES	195	145	75	500	500
272.000.4611	REIMBURSEMENTS-REFUNDS	-	-		-	
	TOTAL DUI EDUCATION REVENUE	195	145	75	500	500
272.000.5101	SALARIES & WAGES	-				
272.000.5103	OVERTIME	-				
272.000.5111	PERS	-				
272.000.5112	MEDICARE	-				
272.000.5115	POLICE & FIRE PENSION	-				
272.000.5229	EQUIPMENT REPAIR & MAINTENANCE	-				
272.000.5319	GENERAL SUPPLIES	-	-	-	500	1,000
272.000.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	3,000	4,000
	TOTAL DUI EDUCATION EXPENSE	-	-	-	3,500	5,000
285	MUNI ROAD FUND REVENUE					
285.000.4270	PERMISSIVE TAX	27,245	30,064	27,431	31,000	27,000
285.000.4660	INTEREST EARNED					
285.000.4720	TRANSFERS IN				140,668	
285.000.4750	ADVANCES IN					
285.000.4760	TRANSFER FROM: OTHER	-	-			
	TOTAL MUNI RD FUND REVENUE	27,245	30,064	27,431	171,668	27,000
285.000.5507	CAPITAL OUTLAY - OTHER	-	70,168	70,500	-	200,000
285.000.5922	OTHER TRANSFERS	-	-			
	TOTAL MUNI RD FUND EXPENSE	-	70,168	70,500	-	200,000

**CITY OF WILLARD
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ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
286	AUTO REGISTRATION CITY LEVY FUND REVENUE					
286.000.4241	AUTO REGISTRATION CITY SHARE	54,181	59,533	54,644	55,000	56,500
286.000.4611	REMBURSEMENTS REFUNDS			37,094		
	TOTAL AUTO REGISTRATION REVENUE	54,181	59,533	91,738	55,000	56,500
286.000.5507	CAPITAL OUTLAY - OTHER	-	61,181	70,500	50,000	50,000
	TOTAL AUTO REGISTRATION EXPENSE	-	61,181	70,500	50,000	50,000
296	TREE COMMISSION FUND REVENUE					
296.000.4613	SALE OF FIXED ASSETS	-	-			
296.000.4620	DONATIONS	-	-	5,000	-	
296.000.4710	TRANSFER FROM INCOME TAX	9,959	10,000	12,000	-	
	TOTAL TREE COMMISSION REVENUE	9,959	10,000	17,000	-	
296.000.5211	CONTRACT SERVICES	7,350	4,000	3,750	10,000	9,000
296.000.5291	REFUNDS	-	-	26	500	
296.000.5319	GENERAL SUPPLIES	3,068	1,571	1,379	2,000	3,000
296.000.5401	TRAINING					
296.000.5403	CONFERENCE FEES & EXPENSE	-	-	-		
	TOTAL TREE COMMISSION EXPENSE	10,418	5,571	5,155	12,500	12,000
297	POLICE RESTITUTION FUND REVENUE					
297.000.4512	NORWALK MUNICIPAL COURT FINES	579	900	575	1,000	1,000
297.000.4630	RESTITUTION	650	-	-	1,000	1,000
	TOTAL POLICE RESTITUTION REVENUE	1,229	900	575	2,000	2,000
297.000.5103	OVERTIME	130	(1,615)	-	1,000	1,000
297.000.5112	MEDICARE	2	3	-	15	
297.000.5115	POLICE & FIRE PENSION	38	59	-	300	
297.000.5319	GENERAL SUPPLIES	-	-	-	500	500
	TOTAL POLICE RESTITUTION EXPENSE	170	(1,553)	-	1,815	1,500
299	MILITARY MEMORIAL FUND REVENUE					
299.000.4620	DONATIONS	6,415	500	-	10,000	15,000
	TOTAL MILITARY MEMORIAL REVENUE	6,415	500	-	10,000	15,000
299.000.5319	GENERAL SUPPLIES	-	-	-	5,000	5,000
299.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	25,000	25,000
	TOTAL MILITARY MEMORIAL EXPENSE	-	-	-	30,000	30,000
301	INCOME TAX CAPITAL IMPROVEMENT FUND REVENUE					
301.000.4120	INCOME TAX COLLECTIONS	637,551	696,593	773,222	785,000	914,600
301.000.4260	GRANT PROCEEDS	-	-		33,566	
301.000.4611	REIMBURSEMENTS-REFUNDS	-	-			
301.000.4613	SALE OF FIXED ASSETS	-	-			
301.000.4710	TRANSFER FROM INCOME TAX	-	-			
301.000.4713	TRANSFER FROM: OTHER					
301.000.4730	NOTE/BOND/DEBT PROCEEDS					
301.000.4750	ADVANCES IN	-	-	69,703	170,000	183,000
	TOTAL INCOME TAX CAPITAL REVENUE	637,551	696,593	842,925	988,566	1,097,600
301.000.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	25,383	13,710	52,743	63,701	13,500
301.000.5503	CAPITAL OUTLAY - EQUIPMENT	15,813	21,956	15,626	121,755	76,000
301.000.5505	CAPITAL OUTLAY - VEHICLES	815	51,302	101,297	65,000	100,000

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ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
301.000.5507	CAPITAL OUTLAY - OTHER	83,893	20,891	160,267	386,665	281,000
301.000.5912	TRANSFER TO NOTE RETIREMENT	182,710	506,500	150,000	100,000	100,000
301.000.5922	OTHER TRANSFERS			1,000	207,168	
301.000.5930	ADVANCES OUT	-	-	213,240	155,000	183,000
	TOTAL INCOME TAX CAPITAL EXPENSE	308,614	614,359	694,174	1,099,289	753,500
416	DEBT RETIREMENT FUND					
	REVENUE					
416.000.4660	INTEREST EARNED	772	499	6,426	5,000	5,000
416.000.4730	NOTE/BOND/DEBT PROCEEDS	342,500	286,500			
416.000.4740	TRANSFER FROM: CAPITAL IMPROV FUND	182,710	220,000	150,000	100,000	100,000
	TOTAL DEBT RETIREMENT REVENUE	525,982	506,999	156,426	105,000	105,000
416.000.5601	NOTE PRINCIPAL	391,000	342,498	-		
416.000.5602	NOTE INTEREST	7,820	3,048	-		
416.000.5613	BOND FEES	6,250	3,042	-		
416.000.5621	OPWC PRINCIPAL	115,595	150,811	84,770	150,000	109,402
	TOTAL DEBT RETIREMENT EXPENSE	520,665	499,400	84,770	150,000	109,402
603	WATER FUND					
	REVENUE					
603.000.4260	GRANT PROCEEDS	118,730	24,989	-	1,000	
603.000.4370	WATER METERED	1,514,918	1,753,720	1,796,289	1,875,000	1,911,695
603.000.4371	WATER TAPS					-
603.000.4372	HYDRANT, SPRINKLER & CONSTRUCTION	36,894	31,603	28,970	32,000	30,000
603.000.4375	METER TURN ONS-TESTS	4,840	3,860	3,930	5,000	5,000
603.000.4376	BULK WATER	41,828	44,190	54,920	52,000	45,000
603.000.4381	LAB ANALYSIS & HIGH STRENGTH	11,740	6,758	8,146	10,000	13,000
603.000.4384	DUCK BLIND DEPOSIT	150	100	-	300	300
603.000.4385	RECONNECT FEE	11,041	34,330	60,181	60,000	60,000
603.000.4395	ON ACCOUNT	25,994	(21,288)	(15,106)		(4,653)
603.000.4611	REIMBURSEMENTS-REFUNDS	62	-	300	500	500
603.000.4612	SUNDRY	-	-	-	-	-
603.000.4613	SALE OF FIXED ASSETS	-	-	-	-	-
603.000.4614	DELINQUENT FEES, INTEREST	8,613	14,210	24,996	26,000	26,000
603.000.4660	INTEREST EARNED	-	-	-	-	-
603.000.4665	RADIO READ ADDITIONAL FEES	1,332	148			(750)
603.000.4710	TRANSFER FROM INCOME TAX	-	-	-	-	-
603.000.4720	TRANSFERS IN	-	-	-	-	-
603.000.4730	NOTE/BOND/DEBT PROCEEDS	-	-	-	-	-
	TOTAL WATER FUND REVENUE	1,776,141	1,892,620	1,962,627	2,061,800	2,086,092
641	WATER PLANT DEPARTMENT					
603.641.5101	SALARIES & WAGES	260,629	284,535	296,235	366,300	382,000
603.641.5102	LONGEVITY	4,530	3,420	3,750	5,550	4,440
603.641.5103	OVERTIME	9,278	6,457	9,053	13,800	9,250
603.641.5104	RETIREMENT FRINGE PAYOUT	25,093	-	-	66,000	43,950
603.641.5105	HOLIDAY-PERSONAL	17,277	16,529	16,286	18,600	19,200
603.641.5106	SICK LEAVE	4,376	4,932	5,636	2,600	2,250
603.641.5107	VACATION	14,975	15,498	19,265	26,100	22,000
603.641.5109	PART TIME WAGES	17,263	1,388	-	-	-
603.641.5111	PERS	45,966	46,586	49,032	60,455	62,000
603.641.5112	MEDICARE	4,857	4,632	4,902	6,250	6,420
603.641.5116	UNEMPLOYMENT	-	-	-	-	-
603.641.5117	WORKERS' COMPENSATION	(29,852)	7,497	1,856	4,210	4,315
603.641.5121	HEALTH & LIFE INSURANCE	113,451	82,338	75,497	121,550	122,000
603.641.5123	OTHER BENEFITS	235	393	521	800	1,000
603.641.5124	TUITION REIMBURSEMENT					500
603.641.5211	CONTRACT SERVICES	-	3,550	1,450	9,700	27,000
603.641.5215	ENGINEERING CONSULTANTS	49,821	-	-	27,000	15,000
603.641.5216	LABORATORY SERVICES	8,107	7,641	8,033	9,500	12,000
603.641.5218	LICENSES & PERMITS	10,283	6,149	6,808	8,500	9,000
603.641.5223	BUILDING REPAIR & MAINTENANCE	2,000	3,035	100	2,000	1,500
603.641.5227	COMPUTER EQUIPMENT REPAIR & MAINT				-	2,000

**CITY OF WILLARD
2024 APPROPRIATIONS BUDGET**

ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
603.641.5229	EQUIPMENT REPAIR & MAINTENANCE	6,804	17,758	4,626	54,900	140,000
603.641.5231	GROUNDS MAINTENANCE	-	558	270	700	1,500
603.641.5237	JANITORIAL SERVICE	-	-	-	-	-
603.641.5241	MAINTENANCE CONTRACTS-GENERAL	4,546	3,216	4,575	5,500	6,200
603.641.5243	MOWING CONTRACT	-	-	-	-	-
603.641.5245	PARKING LOT MAINTENANCE	-	-	-	-	-
603.641.5247	RADIO REPAIR & MAINTENANCE	-	-	-	-	-
603.641.5257	VEHICLE REPAIR & MAINTENANCE	454	873	2,013	2,500	3,000
603.641.5261	ELECTRIC SERVICE	55,146	50,485	59,715	55,000	71,000
603.641.5262	GAS SERVICE	7,088	7,666	10,191	14,000	13,000
603.641.5264	TELEPHONE/DATA SERVICE	12,000	12,000	17,798	20,000	16,000
603.641.5265	TRASH DISPOSAL	-	-	-	1,000	1,500
603.641.5266	WATER & SEWER SERVICE	-	-	-	-	-
603.641.5271	GENERAL LIABILITY INSURANCE	-	-	-	-	-
603.641.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	1,000	1,000
603.641.5299	ADMINISTRATIVE ALLOCATION	231,482	155,443	170,885	155,000	220,450
603.641.5303	BUILDING SUPPLIES	968	2,414	610	1,000	1,000
603.641.5305	CHEMICALS	130,638	128,845	199,818	338,000	335,000
603.641.5311	CUSTODIAL SUPPLIES	489	580	238	500	500
603.641.5312	EQUIPMENT REPAIR SUPPLIES	7,540	10,151	7,837	10,000	11,000
603.641.5317	FUEL SUPPLIES	1,851	2,537	3,771	5,400	7,000
603.641.5319	GENERAL SUPPLIES	3,019	3,352	1,416	1,500	1,300
603.641.5321	LABORATORY SUPPLIES	19,806	20,241	17,222	25,000	30,000
603.641.5329	SAFETY SUPPLIES	865	400	455	1,600	1,080
603.641.5337	SMALL TOOLS	-	-	-	750	500
603.641.5341	UNIFORM SUPPLIES	888	2,101	1,897	2,700	3,000
603.641.5349	VEHICLE REPAIR SUPPLIES	160	234	837	1,200	2,000
603.641.5371	DATA PROCESSING SUPPLIES	176	50	-	-	250
603.641.5373	OFFICE SUPPLIES	207	617	504	600	550
603.641.5375	POSTAGE	-	-	-	-	-
603.641.5401	TRAINING	600	1,342	3,083	1,400	1,700
603.641.5403	CONFERENCE FEES & EXPENSE	-	-	-	-	300
603.641.5407	DUES & SUBSCRIPTIONS	-	-	-	-	100
603.641.5413	EDUCATIONAL ASSISTANCE	-	-	-	500	500
603.641.5503	CAPITAL OUTLAY: EQUIPMENT	-	-	16,000	1,500	-
	TOTAL WATER PLANT EXPENSE	1,043,017	915,442	1,022,182	1,450,165	1,615,255
642	WATER DISTRIBUTION DEPARTMENT					
603.642.5207	COMPUTER SUPPORT & CONSULTING	820	697	1,334	7,050	7,300
603.642.5211	CONTRACT SERVICES	-	-	3,353	5,000	5,000
603.642.5215	ENGINEERING CONSULTANTS	-	-	-	9,700	-
603.642.5218	LICENSE & PERMITS	162	45	-	300	300
603.642.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-	-
603.642.5229	EQUIPMENT REPAIR & MAINTENANCE	(70)	275	-	1,500	1,500
603.642.5257	VEHICLE REPAIR & MAINTENANCE	-	-	-	1,000	1,000
603.642.5258	BACKFLOW SERVICES	-	-	-	14,600	9,500
603.642.5259	WATER MAIN MAINTENANCE	-	5,000	675	5,000	7,000
603.642.5261	ELECTRIC SERVICE	-	-	-	-	-
603.642.5262	GAS SERVICE	-	-	-	-	-
603.642.5264	TELEPHONE/DATA SERVICE	-	-	-	400	400
603.642.5265	TRASH DISPOSAL SERVICE	-	-	-	-	-
603.642.5271	GENERAL LIABILITY INSURANCE	-	-	-	-	-
603.642.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	1,000	1,000
603.642.5288	LEASES-UTILITY LINES, ETC.	-	400	-	500	500
603.642.5291	REFUNDS	-	187	100	500	500
603.642.5292	RENTAL EQUIPMENT	-	-	-	-	-
603.642.5299	ADMINISTRATIVE ALLOCATION	188,556	163,641	156,960	260,000	305,490
603.642.5303	BUILDING SUPPLIES	99	-	-	-	-
603.642.5312	EQUIPMENT REPAIR SUPPLIES	497	2,246	7,446	8,000	8,000
603.642.5314	FIRE HYDRANT REPAIR SUPPLIES	-	2,985	(524)	5,000	5,000
603.642.5317	FUEL SUPPLIES	5,579	7,860	11,620	11,500	11,500
603.642.5319	GENERAL SUPPLIES	800	779	99	500	500
603.642.5327	RADIO SUPPLIES	-	-	-	200	200
603.642.5329	SAFETY SUPPLIES	235	364	291	1,000	1,000
603.642.5333	STREET REPAIR SUPPLIES	-	-	-	-	20,000

**CITY OF WILLARD
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ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
603.642.5337	SMALL TOOLS	299	371	393	1,000	1,000
603.642.5341	UNIFORM SUPPLIES	1,048	750	750	1,200	1,200
603.642.5343	WATER METERS	39,666	17,521	26,716	60,000	60,000
603.642.5345	WATER LINE SUPPLIES	9,853	10,343	23,042	30,000	30,000
603.642.5349	VEHICLE REPAIR SUPPLIES	1,705	2,159	2,484	4,000	4,000
603.642.5373	OFFICE SUPPLIES	178	100	-	2,000	2,000
603.642.5401	TRAINING	-	564	800	1,500	1,500
603.642.5503	CAPITAL OUTLAY - EQUIPMENT	6,760	-	-	3,900	79,500
603.642.5505	CAPITAL OUTLAY - VEHICLES	-	18,910	19,790	149,100	136,500
603.642.5507	CAPITAL OUTLAY - OTHER	-	-	-	10,000	-
	TOTAL WATER DISTRIBUTION EXPENSE	256,188	235,197	255,331	595,450	701,390
643	RESERVOIR DEPARTMENT					
603.643.5211	CONTRACT SERVICES	1,427	1,196	1,973	3,000	2,600
603.643.5215	ENGINEERING CONSULTANTS	-	-	-	-	-
603.643.5216	LABORATORY SERVICES	1,176	646	440	2,000	1,000
603.643.5218	LICENCES & PERMITS	1,972	1,937	2,241	2,800	2,900
603.643.5223	BUILDING REPAIR & MAINTENANCE	3,154	3,406	365	2,500	2,100
603.643.5229	EQUIPMENT REPAIR & MAINTENANCE	394	5,866	3,818	5,000	5,500
603.643.5243	MOWING CONTRACT	-	-	-	-	-
603.643.5245	PARKING LOT MAINTENANCE	-	500	-	-	-
603.643.5261	ELECTRIC SERVICE	47,302	41,908	49,162	57,000	73,000
603.643.5264	TELEPHONE/DATA SERVICE	-	-	-	-	-
603.643.5291	REFUNDS - DUCK BLIND	50	100	50	200	200
603.643.5294	REAL ESTATE TAXES	319	275	317	400	500
603.643.5304	CHEMICALS	12,086	8,608	-	6,000	6,000
603.643.5311	CUSTODIAL SUPPLIES	-	-	-	-	-
603.643.5319	GENERAL SUPPLIES	633	1,745	1,952	1,000	1,300
603.643.5334	GROUNDS MAINTENANCE SUPPLIES	1,516	1,101	1,281	5,700	6,500
603.643.5337	SMALL TOOLS	-	-	1,414	-	500
603.643.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	-	-	-	-	-
603.643.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	47,083	6,300	-
603.643.5507	CAPITAL OUTLAY - OTHER	61,423	18,233	30,035	13,700	-
	TOTAL RESERVOIR EXPENSE	131,452	85,520	140,130	105,600	102,100
	TOTAL WATER FUND EXPENSE	1,430,657	1,236,159	1,417,643	2,151,215	2,418,745
604	WATER POLLUTION CONTROL PLANT REVENUE					
604.000.4260	GRANT PROCEEDS	-	-	-	-	-
604.000.4373	CITY PROPERTY LEASE	-	-	-	-	-
604.000.4380	SEWER SALES	1,496,500	1,644,594	1,927,315	1,913,000	2,066,000
604.000.4381	LAB ANALYSIS & HIGH STRENGTH	30,203	33,298	37,684	45,000	53,000
604.000.4382	DISCHARGE FINES	-	-	-	-	-
604.000.4383	SEPTAGE PROCESSING FEES	75,580	107,236	110,297	99,000	126,000
604.000.4384	RENTS-DEPOSITS	-	-	-	-	-
604.000.4385	RECONNECT FEE	-	-	-	-	-
604.000.4611	REIMBURSEMENTS-REFUNDS	-	684	806	2,000	2,000
604.000.4612	SUNDRY	-	-	-	-	-
604.000.4614	DELINQUENT FEES, INTEREST	5,845	19,909	34,172	34,500	35,000
604.000.4660	INTEREST EARNED	-	-	-	-	-
	TOTAL WPCP FUND REVENUE	1,608,128	1,805,721	2,110,273	2,093,500	2,282,000
651	WATER POLLUTION CONTROL PLANT DEPARTMENT					
604.651.5101	SALARIES & WAGES	387,489	381,335	396,277	410,500	425,400
604.651.5102	LONGEVITY	8,490	7,200	6,030	7,440	9,360
604.651.5103	OVERTIME	12,592	11,178	9,940	13,700	13,400
604.651.5104	RETIREMENT FRINGE PAYOUT	27,656	19,524	26,722	92,000	125,000
604.651.5105	HOLIDAY-PERSONAL	26,018	23,367	21,419	24,000	26,100
604.651.5106	SICK LEAVE	6,662	5,752	4,273	37,200	41,000
604.651.5107	VACATION	36,804	27,261	26,698	33,350	39,500
604.651.5109	PART-TIME WAGES	-	-	-	-	-
604.651.5111	PERS	66,928	63,853	65,108	69,100	72,750
604.651.5112	MEDICARE	6,887	6,531	6,783	7,200	7,550
604.651.5116	UNEMPLOYMENT	-	-	-	-	-
604.651.5117	WORKERS' COMPENSATION	(39,645)	9,773	2,062	4,700	5,100

**CITY OF WILLARD
2024 APPROPRIATIONS BUDGET**

ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
604.651.5121	HEALTH & LIFE INSURANCE	165,089	148,479	148,437	175,000	163,650
604.651.5123	OTHER BENEFITS	1,168	898	802	1,000	1,000
604.651.5207	COMPUTER SUPPORT & CONSULTING	-	-	-	-	-
604.651.5211	CONTRACT SERVICES	-	1,434	1,650	2,500	51,500
604.651.5215	ENGINEERING CONSULTANTS	-	-	-	3,600	8,500
604.651.5216	LABORATORY SERVICES	17,643	22,133	21,525	31,123	29,600
604.651.5218	LICENSES & PERMITS	6,377	6,953	6,297	7,000	7,000
604.651.5223	BUILDING REPAIR & MAINTENANCE	667	1,206	814	2,000	2,500
604.651.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	600	3,300
604.651.5229	EQUIPMENT REPAIR & MAINTENANCE	23,953	24,447	25,061	377,915	187,000
604.651.5231	GROUPS MAINTENANCE	-	-	-	500	750
604.651.5241	MAINTENANCE CONTRACTS-GENERAL	3,203	4,235	6,108	6,500	7,000
604.651.5257	VEHICLE REPAIR & MAINTENANCE	1,736	2,251	1,974	12,000	4,000
604.651.5261	ELECTRIC SERVICE	227,025	185,735	204,180	215,000	254,000
604.651.5262	GAS SERVICE	10,709	13,858	15,315	25,000	26,000
604.651.5264	TELEPHONE/DATA SERVICE	10,000	15,500	17,467	22,000	22,500
604.651.5265	TRASH DISPOSAL SERVICE	4,244	4,456	4,891	7,700	9,800
604.651.5267	LIQUID HAZARDOUS WASTE REMOVAL	-	3,965	-	1,000	500
604.651.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	1,000	1,000	1,000
604.651.5281	ADVERTISING	-	-	-	300	150
604.651.5294	REAL ESTATE TAXES	331	323	265	400	400
604.651.5299	ADMINISTRATIVE ALLOCATION	231,482	155,443	170,885	200,000	220,000
604.651.5305	CHEMICALS	48,454	40,219	54,256	73,200	70,500
604.651.5311	CUSTODIAL SUPPLIES	465	371	242	600	800
604.651.5312	EQUIPMENT REPAIR SUPPLIES	25,905	29,972	25,531	32,000	35,000
604.651.5317	FUEL SUPPLIES	6,433	8,737	10,703	12,000	10,000
604.651.5319	GENERAL SUPPLIES	1,047	343	462	1,000	1,300
604.651.5321	LABORATORY SUPPLIES	9,296	9,941	9,749	13,600	14,200
604.651.5329	SAFETY SUPPLIES	2,607	1,418	1,010	2,000	1,440
604.651.5334	GROUPS MAINTENANCE SUPPLIES	350	212	189	500	750
604.651.5337	SMALL TOOLS	991	777	1,430	1,000	500
604.651.5341	UNIFORM SUPPLIES	666	1,353	844	1,200	4,000
604.651.5349	VEHICLE REPAIR SUPPLIES	1,238	1,834	1,229	2,000	3,000
604.651.5371	DATA PROCESSING SUPPLIES	604	82	372	500	250
604.651.5373	OFFICE SUPPLIES	76	548	210	500	550
604.651.5401	TRAINING	698	1,060	3,810	3,000	2,200
604.651.5403	CONFERENCE FEES & EXPENSE	-	-	-	500	300
604.651.5407	DUES & SUBSCRIPTIONS	-	50	-	100	100
604.651.5409	MILEAGE REIMBURSEMENT	-	-	-	-	-
604.651.5413	EDUCATIONAL ASSISTANCE	-	-	-	500	500
604.651.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	8,940	-	-	-	6,000
604.651.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	1,210	-	227,000
604.651.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	-	-
604.651.5507	CAPITAL OUTLAY - OTHER	-	-	-	2,000	-
604.651.5601	NOTE PRINCIPAL	-	-	-	-	-
604.651.5602	NOTE INTEREST	-	-	-	-	-
604.651.5922	OTHER TRANSFERS	-	-	-	-	-
604.651.5960	TRANSFER OUT	-	-	-	-	-
	TOTAL WPCP EXPENSE	1,351,278	1,244,007	1,303,227	1,937,528	2,143,700
652	WASTEWATER COLLECTION DEPARTMENT					
604.652.5207	COMPUTER SUPPORT & CONSULTING	604	400	1,490	5,000	5,500
604.652.5211	CONTRACT SERVICES	-	-	6,400	10,000	10,000
604.652.5215	ENGINEERING CONSULTANTS	-	-	4,932	47,500	-
604.652.5218	LICENSES & PERMITS	172	160	150	500	500
604.652.5223	BUILDING REPAIR & MAINTENANCE	-	-	-	-	7,500
604.652.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	500	500
604.652.5229	EQUIPMENT REPAIR & MAINTENANCE	295	315	5,300	27,000	-
604.652.5249	SEWER LINE MAINTENANCE	-	-	150	179,820	75,000
604.652.5257	VEHICLE REPAIR & MAINTENANCE	-	715	200	1,000	1,000
604.652.5262	GAS SERVICE	-	-	-	-	-
604.652.5264	TELEPHONE/DATA SERVICE	-	-	-	180	250
604.652.5271	GENERAL LIABILITY INSURANCE	-	-	-	-	-
604.652.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	1,000	1,000
604.652.5288	LEASES-UTILITY LINES, ETC.	5,346	4,041	4,549	5,500	6,000
604.652.5291	REFUNDS	-	-	-	500	500
604.652.5299	ADMINISTRATIVE ALLOCATION	188,556	163,641	156,960	270,000	290,000

**CITY OF WILLARD
2024 APPROPRIATIONS BUDGET**

ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
604.652.5312	EQUIPMENT REPAIR SUPPLIES	1,278	1,444	1,289	1,600	1,600
604.652.5317	FUEL SUPPLIES	5,983	8,005	14,737	14,200	14,200
604.652.5319	GENERAL SUPPLIES	698	711	157	750	750
604.652.5327	RADIO SUPPLIES	-	-	-	200	200
604.652.5329	SAFETY SUPPLIES	315	364	400	400	400
604.652.5333	STREET REPAIR SUPPLIES	-	376	-	500	1,000
604.652.5337	SMALL TOOLS	211	200	249	750	1,000
604.652.5341	UNIFORM SUPPLIES	836	1,073	1,001	1,000	1,000
604.652.5347	SEWER LINE SUPPLIES	5,160	6,933	4,165	23,000	20,000
604.652.5349	VEHICLE REPAIR SUPPLIES	1,214	1,557	1,554	1,800	1,800
604.652.5373	OFFICE SUPPLIES	64	47	91	100	100
604.652.5401	TRAINING	937	292	500	2,000	2,000
604.652.5403	CONFERENCE FEES & EXPENSE	-	-	-	-	-
604.652.5503	CAPITAL OUTLAY - EQUIPMENT	6,760	-	-	3,900	62,500
604.652.5505	CAPITAL OUTLAY - VEHICLES	-	20,000	21,700	159,100	136,500
604.652.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-
	TOTAL WASTEWATER COLLECTION EXPENSE	218,427	210,272	225,973	757,800	640,800
604	TOTAL SEWER FUND EXPENSE	1,569,706	1,454,279	1,529,200	2,695,328	2,784,500
608	ODOD GRANT WATER SYSTEMS IMPROVEMENTS					
	REVENUE					
608.000.4260	GRANT PROCEEDS	-	-	-	-	6,522,700
608.000.4660	INTEREST EARNED	-	-	-	-	-
608.000.4710	TRANSFER FROM INCOME TAX	-	-	-	-	-
608.000.4720	TRANSFERS IN	-	-	-	-	-
608.000.4730	NOTE/BOND/DEBT PROCEEDS	-	-	-	-	-
608.000.4750	ADVANCES IN	-	-	-	-	-
	TOTAL ODOD GRANT WATER SYSTEMS IMPROVE REVENUE					6,522,700
608.000.5229	EQUIPMENT REPAIR & MAINT					
608.000.5501	CAPITAL OUTLAY - BUILDING & IMPROVEMENTS					6,522,700
608.000.5503	CAPITAL OUTLAY - EQUIPMENT					
608.000.5507	CAPITAL OUTLAY - OTHER					
608.000.5631	OWDA PRINCIPAL					
608.000.5632	OWDA INTEREST	-	-	-	-	-
	TOTAL ODOD GRANT WATER SYSTEMS IMPROVE EXPENSE					6,522,700
609	WATER CAPITAL & DEBT RETIREMENT FUND					
	REVENUE					
609.000.4385	COLLECTIONS-UTILITY	217,543	408,369	469,389	582,000	576,000
609.000.4614	DELINQUENT FEES, INTEREST	829	4,178	7,086	6,660	7,000
609.000.4660	INTEREST EARNED	-	-	-	-	-
609.000.4710	TRANSFER FROM INCOME TAX	-	-	-	-	-
609.000.4720	TRANSFERS IN	-	-	-	-	-
609.000.4730	NOTE/BOND/DEBT PROCEEDS	-	191,960	327,136	4,374,507	947,100
	TOTAL WATER CAP & DEBT REVENUE	218,372	604,507	803,612	4,963,167	1,530,100
609.000.5229	EQUIPMENT REPAIR & MAINT				32,529	
609.000.5501	CAPITAL OUTLAY - BUILDING & IMPROVEMENTS		206,955	360,910	3,560,200	
609.000.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	29,702		60,000
609.000.5505	CAPITAL OUTLAY - VEHICLES			28,373		
609.000.5507	CAPITAL OUTLAY - OTHER	196,770	23,466	-	861,978	947,100
609.000.5604	WATER NOTE REPAYMENT	-				
609.000.5606	NOTE INTEREST	-				
609.000.5621	OPWC PRINCIPAL	1,500	4,500	1,500	3,000	33,000
609.000.5631	OWDA PRINCIPAL	28,378	-		105,400	105,400
609.000.5632	OWDA INTEREST	426	-		9,800	9,800
	TOTAL WATER CAP & DEBT EXPENSE	227,075	234,921	420,486	4,572,907	1,155,300

**CITY OF WILLARD
2024 APPROPRIATIONS BUDGET**

ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
610	SEWER CAPITAL & DEBT RETIREMENT FUND					
	REVENUE					
610.000.4260	GRANT PROCEEDS				160,000	
610.000.4385	COLLECTIONS-UTILITY	294,729	374,345	468,063	475,000	496,500
610.000.4614	DELINQUENT FEES, INTEREST	1,134	4,111	7,443	7,000	7,200
610.000.4660	INTEREST EARNED	-	-	-	-	-
610.000.4710	TRANSFER FROM INCOME TAX					
610.000.4720	TRANSFERS IN	-				
610.000.4730	NOTE/BOND/DEBT PROCEEDS	522,000	523,842	-		
610.000.4750	ADVANCES IN			-	100,000	
	TOTAL SEWER CAP & DEBT REVENUE	817,863	902,299	475,506	742,000	503,700
610.000.5501	CAPITAL OUTLAY-BLDG & IMPROVEMENTS		16,330	20,000	258,500	
610.000.5503	CAPITAL OUTLAY - EQUIPMENT	130,718	42,546	(14,005)	131,481	
610.000.5505	CAPITAL OUTLAY - VEHICLES	-	-	20,606	-	
610.000.5507	CAPITAL OUTLAY - OTHER	-	57,776	-	-	86,000
610.000.5605	SEWER NOTE REPAYMENT	570,000	522,000	-	-	
610.000.5606	NOTE INTEREST	11,400	4,646	-	-	
610.000.5613	BOND FEES	-	-	-	-	
610.000.5621	OPWC PRINCIPAL	4,959	14,877	13,428	7,500	43,730
610.000.5923	REPAYMENT OF ADVANCE		-	-	100,000	
610.000.5631	OWDA PRINCIPAL	170,681	154,467	132,708	162,250	163,746
610.000.5632	OWDA INTEREST	19,845	17,583	19,161	18,350	16,837
	TOTAL SEWER CAP & DEBT EXPENSE	907,603	830,225	191,898	678,081	310,313
620	WATER CAPITAL EXTENSION FUND					
	REVENUE					
620.000.4371	WATER TAPS	14,417	20,100	21,100	20,000	20,000
620.000.4720	TRANSFERS IN	-				
	TOTAL WATER CAP EXTENSION REVENUE	14,417	20,100	21,100	20,000	20,000
620.000.5291	REFUNDS	-			2,500	2,500
620.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-
	TOTAL WATER CAP EXTENSION EXPENSE	-	-	-	2,500	2,500
630	SEWER CAPITAL EXTENSION FUND					
	REVENUE					
630.000.4386	SEWER TAPS	7,650	2,550	5,400	6,000	5,000
630.000.4720	TRANSFERS IN	-				
	TOTAL SEWER CAPITAL REVENUE	7,650	2,550	5,400	6,000	5,000
630.000.5507	CAPITAL OUTLAY - OTHER	-		-	-	-
	TOTAL SEWER CAPITAL EXPENSE	-	-	-	-	-
801	BID BOND DEPOSITS FUND					
	REVENUE					
801.000.4640	BID BOND DEPOSITS	9,486	200	-	15,000	10,000
	TOTAL BID BOND REVENUE	9,486	200	-	15,000	10,000
801.000.5291	REFUNDS	6,631	100	-	15,000	10,000
801.000.5922	OTHER TRANSFERS	-	-			
	TOTAL BID BOND EXPENSE	6,631	100	-	15,000	10,000
807	ELECTRIC SYSTEM SALE FUND					
	REVENUE					
807.000.4660	INTEREST EARNED	55,880	26,320	34,469	150,000	120,800
	TOTAL ELECTRIC SYSTEM SALE REVENUE	55,880	26,320	34,469	150,000	120,800
807.000.5507	CAPITAL OUTLAY - OTHER	-			-	-
807.000.5922	OTHER TRANSFERS	55,922	26,320	34,469	41,000	-
	TOTAL ELECTRIC SYSTEM SALE EXPENSE	55,922	26,320	34,469	41,000	-

**CITY OF WILLARD
2024 APPROPRIATIONS BUDGET**

ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
808	POLICE TRAINING FUND					
	REVENUE					
808.000.4260	GRANT PROCEEDS	-	-	-	10,000	7,500
	TOTAL POLICE TRAINING FUND REVENUE	-	-	-	10,000	7,500
808.000.5401	TRAINING	-	-	-	10,000	7,500
	TOTAL POLICE TRAINING FUND EXPENSE	-	-	-	10,000	7,500
811	INSURANCE AGENCY FUND					
	REVENUE					
811.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	20,400	37,500
	TOTAL INSURANCE AGENCY REVENUE	-	-	-	20,400	37,500
811.000.5121	HEALTH & LIFE INSURANCE	-	-	-	20,400	37,500
	TOTAL INSURANCE AGENCY EXPENSE	-	-	-	20,400	37,500
812	INSURANCE ESCROW FUND					
	REVENUE					
812.000.4611	REIMBURSEMENTS-REFUNDS	32,000	-	42,782	200,000	100,000
	TOTAL INSURANCE ESCROW REVENUE	32,000	-	42,782	200,000	100,000
812.000.5291	REFUNDS	-	34,500	38,689	200,000	100,000
	TOTAL INSURANCE ESCROW EXPENSE	-	34,500	38,689	200,000	100,000
815	SOUTHERN 5 SEWER DISTRICT					
	REVENUE					
815.000.4260	GRANT PROCEEDS					
815.000.4385	COLLECTIONS UTILITY					
815.000.4417	REGIONAL SEWER DIST PLANNING FEE					53,100
815.000.4418	REGIONAL SEWER DIST COLLECTION/ADMIN FEE					2,500
815.000.4614	DELINQUENT FEES, INTEREST					
815.000.4660	INTEREST EARNED					
815.000.4720	TRANSFERS IN					
815.000.4730	DEBT PROCEEDS BONDS					
815.000.4750	ADVANCES IN					
	TOTAL SOUTHERN 5 SEWER DIST REVENUE					55,600
815.000.5211	CONTRACT SERVICES					53,100
815.000.5922	OTHER TRANSFERS					2,500
815.000.5923	REPAYMENT OF ADVANCE					-
	TOTAL SOUTHERN 5 SEWER DIST EXPENSE					55,600
817	CENTENNIAL/SESQUICENTENNIAL FUND					
	REVENUE					
817.000.4620	DONATIONS	-	-	-		50,000
817.000.4720	TRANSFERS IN	-	-	-		50,000
	TOTAL CENTENNIAL /SESQUICENTENNIAL RE	-	-	-		100,000
817.000.5211	CONTRACT SERVICES	-	-	-		50,000
817.000.5319	GENERAL SUPPLIES	-	-	-		50,000
817.000.5922	OTHER TRANSFERS	-	-	-		
	TOTAL CENTENNIAL/SESQUICENTENNIAL EXP	-	-	-		100,000
818	ROY DOSTER PLAZA FUND					
	REVENUE					
818.000.4620	DONATIONS	-	-	-	5,000	5,000
818.000.4720	TRANSFERS IN	-	-	-		
	TOTAL ROY DOSTER PLAZA REVENUE	-	-	-	5,000	5,000
818.000.5319	GENERAL SUPPLIES	-	-	-	5,000	2,500
	TOTAL ROY DOSTER PLAZA EXPENSE	-	-	-	5,000	2,500

**CITY OF WILLARD
2024 APPROPRIATIONS BUDGET**

ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
820	CEMETERY TRUST FUND					
	REVENUE					
820.000.4321	CEMETERY LOTS	3,410	5,100	6,400	5,000	5,000
	TOTAL CEMETERY TRUST REVENUE	3,410	5,100	6,400	5,000	5,000
820.000.5507	CAPITAL OUTLAY - OTHER	-	9,000	-	9,000	10,000
	TOTAL CEMETERY TRUST EXPENSE	-	9,000	-	9,000	10,000
825	FIRE CAPITAL EQUIPMENT FUND					
	REVENUE					
825.000.4611	REIMBURSEMENTS-REFUNDS					-
825.000.4620	DONATIONS	-	-	-	10,000	
	TOTAL FIRE CAP EQUIPMENT REVENUE	-	-	-	10,000	-
825.000.5505	CAPITAL OUTLAY - VEHICLES	-				
825.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	10,000	
825.000.5922	OTHER TRANSFERS	-	-	-		4
	TOTAL FIRE CAP EQUIPMENT EXPENSE	-	-	-	10,000	4
831	UNCLAIMED MONIES FUND					
	REVENUE					
831.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	10,000	25,000
	TOTAL UNCLAIMED MONIES REVENUE	-	-	-	10,000	25,000
831.000.5291	REFUNDS	27	313	54	10,000	25,000
	TOTAL UNCLAIMED MONIES EXPENSE	27	313	54	10,000	25,000
850	DRUG ABUSE FUND					
	REVENUE					
850.000.4620	DONATIONS	500	4,005	4,500	10,000	8,000
850.000.4630	RESTITUTION	-	-	-	-	-
	TOTAL DRUG ABUSE REVENUE	500	4,005	4,500	10,000	8,000
	POLICE DEPARTMENT					
850.000.5103	OVERTIME	-	-	-	-	-
850.000.5109	PART TIME WAGES	-	-	-	-	-
850.000.5111	PERS	-	-	-	-	-
850.000.5112	MEDICARE	-	-	-	-	-
850.000.5211	CONTRACT SERVICES	-	-	-	3,000	4,000
850.000.5319	GENERAL SUPPLIES	560	816	(349)	1,500	4,000
850.000.5401	TRAINING	-	-	-	-	-
850.000.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
	TOTAL DRUG ABUSE EXPENSE	560	816	(349)	4,500	8,000
870	CITY DECORATION FUND					
	REVENUE					
870.000.4620	DONATIONS	-	34,678	10,950	15,000	20,000
870.000.4710	TRANSFER FROM INCOME TAX	9,959	10,000	10,000	10,000	30,000
	TOTAL CITY DECORATION REVENUE	9,959	44,678	20,950	25,000	50,000
870.000.5297	OTHER SERVICES	-	-	-	-	5,000
870.000.5319	GENERAL SUPPLIES	4,937	9,842	2,476	15,000	5,000
870.000.5507	CAPITAL OUTLAY - OTHER	-	-	24,928	30,000	35,000
	TOTAL CITY DECORATION EXPENSE	4,937	9,842	27,405	45,000	45,000

**CITY OF WILLARD
2024 APPROPRIATIONS BUDGET**

ACCOUNT NUMBER		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
890	DEPOSIT TRUST FUND					
	REVENUE					
890.000.4390	DEPOSITS	26,505	2,165	(3,065)	20,000	20,000
	TOTAL DEPOSIT TRUST REVENUE	26,505	2,165	(3,065)	20,000	20,000
890.000.5291	REFUNDS	-	-	100	20,000	20,000
	TOTAL DEPOSIT TRUST EXPENSE	-	-	100	20,000	20,000
895	CLOCK TOWER FUND					
	REVENUE					
895.000.4620	DONATIONS	12,505	29,075	4,380	10,000	10,000
	TOTAL CLOCK TOWER REVENUE	12,505	29,075	4,380	10,000	10,000
895.000.5211	CONTRACT SERVICES	-	703	1,406	8,543	5,000
895.000.5290	PRINTING & REPRODUCTION	-	-	-	-	-
895.000.5291	REIMBURSEMENTS - REFUNDS	-	-	-	-	500
895.000.5507	CAPITAL OUTLAY - OTHER	(19,483)	64,400	-	166,457	30,000
	TOTAL CLOCK TOWER EXPENSE	(19,483)	65,103	1,406	175,000	35,500
	TOTAL REVENUE	14,671,662	14,858,804	17,239,018	24,309,234	28,654,727
	TOTAL EXPENSE	13,423,064	13,502,971	14,986,662	26,075,693	29,357,766
	DIFFERENCE	1,248,598	1,355,833	2,252,356	(1,766,459)	(703,039)

CITY OF WILLARD FUND DESCRIPTIONS

For Generally Accepted Accounting Principles (GAAP), The City of Willard breaks down it's funds in the following categories:

General Funds

General Funds are used as the primary operating funds of a government.

101 - General Fund - used to account for all financial resources except those that are required to be accounted for in another fund. Departments within the General Fund include all administration, police, fire & rescue, city garage, engineering, code enforcement and cemetery.

202 - Income Tax Operation Fund - this fund accounts for revenues from the City's income tax. The income tax department's expenses are paid out of this fund. Income tax supports many operations in the City. The transfers out of the income tax fund vary each year based on that year's needs, but the biggest majority of tax collected is transferred to the General Fund.

807 - Electric System Sale Fund - this fund accounts for proceeds from the sale of the City electric plant in 1965 in the amount of \$1,575,000. This base amount can only be spent by voter approval. Interest earned may be spent upon City Council approval.

831 - Unclaimed Monies Fund - this fund accounts for any and all unclaimed monies issued by the City. Funds left unclaimed after 5 years, are transferred to the General Fund per Ohio Revised Code 9.39.

Special Revenue Funds

Special Revenue Funds are established to account for the revenues from specific sources that are legally restricted to expenditures for specified purposes or projects. The City's special revenue funds are as follows:

203 - Street Construction, Maintenance & Repair Fund - this fund is used to account for 92.5% of the share City's share of gasoline taxes and motor vehicle license fees as required by state statute.

204 - School Resource Officer Fund - this fund is used to account for grant funds received by the City to provide a school resource officer

206 - State Highway Improvement Fund - this fund is used to account for the remaining 7.5% of the City's share of gasoline taxes and motor vehicle license fees as required by state statute.

208 - Recreation Fund - this fund accounts for revenues from a special tax levy, user fees and transfers from the income tax fund to support the City's Parks and recreational programs, including the pool.

209 - Airport Fund - this fund accounts for activities related to the maintenance of the local airport. The City owns the runway and certain other land. The maintenance department is responsible for maintaining the land and for the operations of the airport.

211 - Police Income Tax Fund - this fund is used to account the one-eighth percent income tax collected specifically for the police department. This was a vote of the people passed in November 2018, with collections beginning January 1, 2019, expiring December 31, 2023.

214 - Recycling Fund - this fund accounts for the operations of the City's recycling program. Revenues are generated from utility bills based on rates set by City Council. In 2015, the compost area was added to the recycling fund.

215 - Community Action Fund - this fund accounts for programs provided by the Police Department to the residents of the City of Willard. It was originally created to fund the Concealed Carry Class offered by the Police Chief beginning om 2013, but can be utilized for any program created for the residents of the City of Willard by the Police Department. It is funded by fees and donations.

216 - Safety Services Income Tax Fund - this fund is used to account for the half percent income tax collected specifically for the payment of costs for the hiring, continued employment, and training of personnel of the fire division of and the police division of the City, and the purchase of equipment for said divisions.

221 - Police Pension Fund - this fund accounts for property taxes levied for current and accrued pension liabilities due to the respective state-administered pension fund. The property tax rate, set in accordance with Ohio law, is at the rate of 0.30 mills.

CITY OF WILLARD FUND DESCRIPTIONS

Special Revenue Funds

225 - Emergency Management Fund - this fund is used to account for any assistance obtained from the Federal Emergency Management Agency.

227 - Local Coronavirus Relief Fund - this fund was established to account for the funds received and expenses associated with the Public Health Emergency with respect to the Coronavirus Disease 2019 (COVID-19). Federal Funds.

228 - Local Coronavirus Fiscal Recovery Fund - this fund was established to account for the funds received and expenses associated with respect to recovering from the Coronavirus Disease 2019 (COVID-19). Federal Funds.

229 - Ohio Violent Crime Reduction Grant - this fund was established to account for funds received and expenses associated with the grant awarded by the State of Ohio using Federal funds of the American Rescue Plan Funding 2022.

231 - One Ohio Opioid Settlement Fund - this fund is used to account for the local government share of the One Ohio funds received and will be used only for the approved purposes as required by the One Ohio Memorandum of Understanding.

253 - Urban Development Block Grant Fund - this fund accounts for monies repaid by participants in the community / Economic Development Grant.

256 - Community Development Block Grant Fund - this fund accounts for monies repaid by participants in the Community Development Grant. CDBG provides communities with resources to address a wide range of unique community development needs.

257 - Natureworks Grant Fund - this fund accounts for monies from the State of Ohio Natureworks Recreation Program Grants.

258 - Creating Healthy Communities Grant Fund - this fund accounts for monies received through Huron County Public Health Community Programs Division as part of a reimbursing grant. Specifically to be used for our Community Garden and our Bike Share Program.

259 - Airport Self Service Fueling Station - this fund accounts for donations to fund a self-serve fueling station to be located at the Willard Municipal Airport.

261- Safety Grant Funds - this fund was established to account for Grant money from the Ohio Department of Transportation Safety program.

272 - DUI Education Fund - this fund accounts for monies collected from fines to support DUI education programs, and funds are restricted to these purposes.

285 - Municipal Road Permissive Tax Fund - this fund accounts for the five dollar County enacted permissive tax to be used for street construction and repair purposes. The monies are held by the County and distributed to the City for approved expenditures. Streets that are covered by this fund are our main thoroughfares: Walton St., Main St., W. Laurel St., Woodland Ave., Myrtle Ave., Conwell Ave., Tiffin St., Howard St., Spring St., and Fort Ball Rd..

286 - Auto Registration City Levy Fund - this fund accounts for the two \$5 City enacted permissive tax for street construction and repair purposes. Monies are received from the State upon collection, unlike the other permissive tax fund. 2018 marked the first year the City received two of these taxes.

296 - Tree Commission Fund - this fund accounts for expenditures made for the beautification of the City. City Income Taxes and / or grants finance these activities. When reclaimed wood from tree trimming is sold at auction, those revenues are also put into this fund.

297 - Police Restitution Fund - this fund accounts for monies seized, and restitution made in drug related crimes. The revenue is used for the prevention of drug activities.

CITY OF WILLARD FUND DESCRIPTIONS

299 - Military Memorial Fund - this fund was created in 2018 to account for revenue and expenses associated with hosting the Ohio Flags of Honor Memorial and other such events and projects associated with our fallen Servicemen and Women.

808 - Police Training Fund - this fund was created in 2015 to account for the revenue and expenses associated with continuing professional training (CPT) hours for the Police Department.

817 - Centennial Fund - this fund was established to account for donations and transfers to offset expenses for the City of Willard's Centennial celebration in 2017.

818 - Roy Doster Plaza Fund - this fund was established in 2017 to account for the creation of the Roy Doster Plaza in the downtown area.

850 - Drug Abuse Fund - this fund accounts for grant proceeds and donations given to the City to help eliminate drug abuse.

870 - City Decoration Fund - this fund accounts for cash donations and other monies received for City beautification or decoration purposes.

895 - Clock Tower Fund - this fund was established in 2013 to account for donations made to restore the City of Willard's Clock Tower that used to reside at the top of our old City Hall located at 2 S. Myrtle Ave. The building was demolished in 2013 while the clock was removed and held in storage until 2015 when it was transported to Cincinnati for the beginning stages of restoration.

Capital Project Funds

Capital Project Funds are established to account for the receipt and disbursement of resources for the purpose of building or buying major capital assets. Resources derive from a variety of sources, including income tax, bond proceeds, loans and grants.

254 - State of Ohio Issue I Fund - this fund accounts for grants and / or loan monies for the City's participation in the State of Ohio Public Works Commission Issue I Program.

301 - Income Tax Capital Improvement - this fund accounts for major projects funded by income tax monies and the associated retirement of note debt.

825 - Fire Capital Fund - this fund accounts for the reimbursement of equipment and personnel used during a hazardous fire call.

Debt Service Funds

A debt service fund is a cash reserve that is used to pay for the interest and principal payments on certain types of debt.

308 - TIF Improvement - this fund accounts for the construction and debt retirement of the industrial park development project which began in 2000.

416 - Note & Bond Retirement Fund - this fund accounts for the payment of long-term general obligation note and bond debt of the City of Willard.

CITY OF WILLARD FUND DESCRIPTIONS

Enterprise Funds

Enterprise funds are established to account for operations where the intention is to finance such operations primarily through user charges. By state statute, Enterprise Funds cannot be profit-making operations to the extent that any profits are then utilized to benefit other operations of the City.

603 - Water Fund - this fund accounts for the operations of the City's water utility. Revenues are from user charges, based on rates set by City Council.

604 - Sewer Fund - this fund accounts for the operation of the City's sewer utility. Revenues are from user charges based on rates set by City Council.

605 - Stormwater Fund - this fund accounts for the operation of the City's stormwater utility. Revenues are from user charges based on rates set by City Council.

608 - ODOD Grant Water System Improvements - this fund accounts for grant monies received from Ohio Department of Development, Ohio Builds (Broadband, Utilities, and infrastructure) Water System

609 - Water Capital & Debt Service Fund - this fund accounts for capital expenses and debt retirement specifically related to water. Revenues are derived from charges based on rates set by City Council.

610 - Sewer Capital & Debt Service Fund - this fund accounts for capital expenses and debt retirement specifically related to sewer. Revenues are derived from user charges based on rates set by City Council.

620 - Water Capital Extension Fund - this fund accounts for the capital expansion of the City's water utility. Revenues come from user tap charges, based on rates set by City Council.

630 - Sewer Capital Extension Fund - this fund accounts for the capital expansion of the City's sewer utility. Revenues come from user tap charges, based on rates set by City Council.

890 - Water Deposit Trust Fund - this fund accounts for deposits made by water customers, who are paid the balance of their deposit when they move out of the residence for which the deposit was paid.

Trust & Agency Funds

Trust and Agency Funds are used to account for monies received for specified purposes. Depending on the specified use and form. Trust Fund principle may or may not be utilized in the course of their designated operations. Agency Funds are established to report monies received by the City that are earmarked for the transfer to another City Fund, paid to another government, or returned to an individual or organization.

801 - Bid Bond Fund - this fund accounts for cash deposits given in lieu of bid bonds for contracts formally bid. Bids are then released back to the bidders upon award of bid, or fulfillment of contract.

805 - Recreation Center Fund - this fund accounts for the construction and maintenance of a new recreation center. Fundraising for this began in 2006, with the last donation received in 2010. In 2015, City Council voted to close this fund and give the original donors the option to receive a refund or choose another City fund to which to donate.

811 - Insurance Agency Fund - this fund accounts for COBRA and other insurance premiums, paid by non-employees which are then disbursed to the insurance company.

812 - Insurance Escrow Fund - this fund accounts for payments received due to fires or accidents that require destruction / removal of debris. Monies are then released upon approval by the Fire Chief or Inspector per Ohio Revised Code 1321.01

815 - Southern 5 Regional Sewer District - this fund is used to account for the revenue and expenses associated with the billing and collection of the Southern 5 Regional Sewer District fees

Permanent Fund

A permanent Fund is a restricted, true endowment fund.

820 - Cemetery Trust Fund - this fund accounts for repairs to the mausoleum at the City Cemetery.