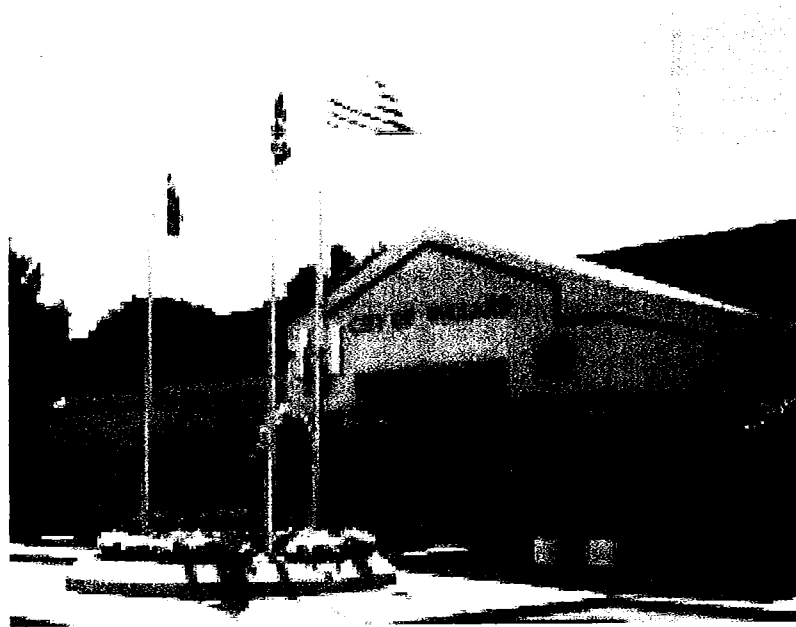


CITY OF WILLARD OHIO



2016 APPROPRIATION BUDGET

City of Willard, Ohio

**Annual Appropriation Budget
for the Fiscal Year
January 1, 2016 - December 31, 2016**

Shawn Tappel
City Manager

Finance Department

Sue Johnson
Finance Director

Dawn Moyer
Payroll & Income Tax Clerk

Lori Huff
Income Tax Clerk

Shelly Daniel
Utility Billing & Accounts Payable Clerk

List of City Officials
as of December 31, 2015

Appointed Official:

Mayor Roderick "Todd" Shininger

Elected Officials:

Ward 1 Council Representative	Joseph Daniel
Ward 2 Council Representative	Charles Danhoff
Ward 3 Council Representative	David Sattig
Ward 4 Council Representative	Michael Elmlinger
Council at Large	James Johnson
Council at Large	Diana Olson
Council at Large (Council President)	Joshua Gerber

Executive Staff:

City Manager	Shawn Tappel
City Law Director	David Harwood
City Council Clerk	Teresa Arnold
Finance Director	Sue Johnson
Police Chief	Mark Holden
Fire Chief	Joseph Reiderman
Street/Maintenance Superintendent	Dean Montoney
Water Treatment Plant Superintendent	Jeff Love
Water Pollution Control Plant Superintendent	Stephen Koch
Recreation Director	Bryson Hamons

City of Willard 2016 Appropriation Budget

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2016 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 budget will be "balanced" for each fund. 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.

2016 CAPITAL DETAIL

Account	Department	Purpose	ESTIMATED COST
301.000.5501	City Hall	City Hall HVAC Replacement	\$20,000
301.000.5501	City Hall	City Hall Roof Repairs	\$35,000
301.000.5501	City Hall	City Hall Generator Replacement	\$75,000
301.000.5505	Fire / EMS	Fire Department Command/Training Vehicle	\$35,000
301.000.5505	Fire / EMS	Fire Department Brush/Utility Truck 80% townships	\$60,000
301.000.5507	Fire / EMS	Fire Department, 10 sets of Turnout Gear	\$24,000
301.000.5505	Fire / EMS	EMS - balance due for new squad from 2015	\$9,000
301.000.5505	Police Department	Police Cruiser SUV	\$36,000
301.000.5507	Police Department	4 tactical vests for SWS Team	\$4,500
301.000.5507	Police Department	4 helmets for SWS Team	\$2,000
254.000.5507	PW/ Engineering	Crestwood, 72 Crestwood to Hillcrest	\$26,000
254.000.5507	PW/ Engineering	Dale, Emerald to Woodland	\$95,000
254.000.5507	PW/ Engineering	Dale, Whisler to Long	\$64,000
254.000.5507	PW/ Engineering	Earl St	\$25,000
254.000.5507	PW/ Engineering	Emerald St, Woodbine to Maplewood	\$23,000
254.000.5507	PW/ Engineering	First St	\$64,000
286.000.5507	PW/ Engineering	First St	\$60,000
254.000.5507	PW/ Engineering	Front St, Central to Underpass	\$85,000
254.000.5507	PW/ Engineering	Laurel St, West Ave to Main St.	\$105,000
254.000.5507	PW/ Engineering	Main St, Pine to B & O Pike	\$68,000
254.000.5507	PW/ Engineering	Main St, Tiffin to Woodland	\$156,000
254.000.5507	PW/ Engineering	Main St, Wodland Ave to RR Underpass	\$71,000
254.000.5507	PW/ Engineering	Maple St, Clark to Myrtle	\$92,000
254.000.5507	PW/ Engineering	Maplewood, Howard to 150' south of Hillcrest	\$70,000
254.000.5507	PW/ Engineering	Olive St	\$20,000
254.000.5507	PW/ Engineering	Spangler, High to Tiffin	\$38,000
254.000.5507	PW/ Engineering	St Marys Impr, Washington to Sandusky	\$38,000
254.000.5507	PW/ Engineering	Whisler Dr Impr, Euclid to Dale	\$60,000
301.000.5507	PW/ Engineering	Whisler Dr Impr, Euclid to Dale	\$60,000
301.000.5507	PW/ Engineering	US 224 Improvements project, phase V grant	\$424,000
301.000.5507	PW/ Engineering	US 224 Improvements project, phase V	\$142,500
206.362.5507	PW/ Engineering	US 224 Improvements project, phase V	\$40,000
301.000.5501	Parks / Recreation	City Park Pool Improvements	\$70,000
301.000.5503	Parks / Recreation	Park Mowers, Grounds Maint. Equipment	\$20,000
604.652.5503	Sewer Collection	Maintenance Camera for Sewers	\$20,000

2016 CAPITAL DETAIL

Account	Department	Purpose	ESTIMATED COST
604.651.5503	WPCP	WPCP Equipment Replacement	\$100,000
610.000.5507	WPCP	WPCP SCADA System	\$75,000
301.000.5501	Street Maintenance	Maintenance Buildings Improvements	\$30,000
301.000.5505	Street Maintenance	Maintenance Department Truck from Reading Service	\$19,000
603.642.5505	Street Maintenance	Maintenance Department Truck from Reading Service	\$19,000
604.652.5505	Street Maintenance	Maintenance Department Truck from Reading Service	\$19,000
203.361.5505	Street Maintenance	Maintenance Department Utility Vehicle	\$6,500
603.642.5505	Street Maintenance	Maintenance Department Utility Vehicle	\$4,500
301.000.5503	Street Maintenance	Maintenance Dept, Fuel Master System	\$20,000
301.000.5507	Street Maintenance	Maintenance Traffic Light Replacement	\$25,000
101.523.5503	Cemetery	Cemetery Mower	\$9,000
603.642.5507	Water Distribution	Spring St. Waterline Replacement	\$250,000
254.000.5507	Water Distribution	Raw Waterline Replacement (moved from 2015)	\$60,000
603.642.5507	Water Distribution	Raw Waterline Replacement (moved from 2015)	\$200,000
609.000.5507	Water Distribution	Raw Waterline Replacement (moved from 2015)	\$40,000
603.641.5503	Water Plant	Water Plant SCADA System	\$40,000
609.000.5507	Water Plant	Water Plant SCADA System	\$40,000
603.641.5503	Water Plant	Water Plant Lab Equipment	\$25,000
609.000.5507	Water Plant	Water Plant Raw Water Pump	\$90,000
603.641.5503	Water Plant	Water Plant, Back Wash Check Valve	\$10,000
			\$3,319,000

**CITY OF WILLARD
5-YEAR CAPITAL IMPROVEMENTS PLAN
FOR THE YEAR ENDING DECEMBER 31, 2016**

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE
2016	City Hall HVAC Replacement	\$20,000	Capital Improvements Fund
	City Hall Generator Replacement	\$75,000	Capital Improvements Fund
	City Hall Roof Repairs	\$35,000	Capital Improvements Fund
	City Park Pool Improvements	\$70,000	Capital Improvements Fund
	Crestwood Dr, 72 Crestwood to Hillcrest	\$26,000	Issue I Fund
	Dale Ave, Emerald to Woodland	\$95,000	Issue I Fund
	Dale Ave, Whisler to Long	\$64,000	Issue I Fund
	Earl St	\$25,000	Issue I Fund
	Emerald St, Woodbine to Maplewood	\$23,000	Issue I Fund
	Fire Department Brush/Utility Truck	\$60,000	Capital Improvements Fund, Townships Contribution 80%
	Fire Department Command/Training Vehicle	\$35,000	Capital Improvements Fund
	Fire Department Turnout Gear, 10 sets	\$24,000	Capital Improvements Fund
	Fire Department, balance from 2015 squad	\$9,000	Capital Improvements Fund
	First St	\$124,000	Issue I Fund, Auto Registration
	Front St, Central to Underpass	\$85,000	Issue I Fund
	Laurel St, West to Main	\$105,000	Issue I Fund
	Main St, Pine to B & O Pike	\$68,000	Issue I Fund
	Main St, Tiffin to Woodland	\$156,000	Issue I Fund
	Main St, Woodland to RR Underpass	\$71,000	Issue I Fund
	Maintenance Buildings Improvements	\$30,000	Capital Improvements Fund
	Maintenance Camera for Sewers	\$20,000	Sewer Fund
	Maintenance Cemetery Mower	\$9,000	General Fund, Cemetery
	Maintenance Department Utility Vehicle	\$11,000	Street Maintenance Fund, Water Fund
	Maintenance Dept, Fuel Master System	\$20,000	Capital Improvements Fund
	Maintenance Traffic Light Replacement	\$25,000	Capital Improvements Fund
	Maintenance Truck from Reading Service	\$57,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Maple St, Clark to Myrtle	\$92,000	Issue I Fund
	Maplewood Ave, Howard to 150' S of Hillcrest	\$70,000	Issue I Fund
	Olive St	\$20,000	Issue I Fund
	Park Mowers, Grounds Maint Equipment	\$20,000	Capital Improvements Fund
	Police Cruiser SUV	\$36,000	Capital Improvements Fund
	Police SWS Team helmets & vests	\$6,500	Capital Improvements Fund
	Raw Waterline Replacement (from 2015)	\$300,000	Issue I Fund, Water Fund, Water Capital & Debt Retirement
	Spangler St, High to Tiffin	\$38,000	Issue I Fund
	Spring St. Waterline Replacement	\$250,000	Water Fund
	St. Marys St, Washington to Sandusky	\$38,000	Issue I Fund
	US 224 improvements phase V	\$606,500	State Highway Fund, Capital Improvements Fund
	Water Plant Lab Equipment	\$25,000	Water Fund
	Water Plant Raw Water Pump	\$90,000	Water Capital & Debt Retirement Fund
	Water Plant, Back Wash Check Valve	\$10,000	Water Fund
	Water Plant, SCADA System	\$80,000	Water Fund, Water Capital & Debt Retirement Fund
	Whisler Dr, Euclid to Dale	\$120,000	Issue I Fund, Capital Improvements Fund
	WPCP Equipment Replacement	\$100,000	Sewer Fund
	WPCP SCADA System	\$75,000	Sewer Fund
		\$3,319,000	

CITY OF WILLARD
5-YEAR CAPITAL IMPROVEMENTS PLAN
FOR THE YEAR ENDING DECEMBER 31, 2016

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE
2017			
	City Hall Repairs/Carpet, Flooring	\$50,000	Capital Improvements Fund
	City Park Basketball Court Resurfacing	\$10,000	Capital Improvements Fund
	City Park Playground Equipment	\$25,000	Capital Improvements Fund
	Finance Dept Software Upgrade (FinX & PayX)	\$50,000	Capital Improvements Fund
	Fire Dept Air Parks w/bottles & masks	\$60,000	Capital Improvements Fund
	Fire Dept Parking Lot, Phase I	\$80,000	Capital Improvements Fund
	Laurel St. Waterline Replacement	\$125,000	Water Fund
	Maintenance Dept Chipper	\$35,000	Capital Improvements Fund
	Maintenance Dept Dump Truck	\$40,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Maintenance Dept Stakeside Dump Truck	\$120,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Maple St, Myrtle to Woodbine	\$51,000	Capital Improvements Fund
	Pearl St Impr, Main to Dale	\$129,000	Capital Improvements Fund
	Pearl St Impr, Woodbine to Maplewood	\$51,000	Capital Improvements Fund
	Police Computer System Replacement	\$10,000	Capital Improvements Fund
	Police Cruiser, SUV	\$35,000	Capital Improvements Fund
	Police Radio Console Replacement	\$20,000	Capital Improvements Fund
	Police unmarked used vehicle	\$12,000	Capital Improvements Fund
	Reservoir, Inside Bank Repair	\$150,000	Water Fund, Water Capital & Debt Retirement Fund
	Water Plant Back Wash Check Valve	\$10,000	Water Fund
	Water Plant Equipment Replacement/Repair	\$50,000	Water Fund
	Water Plant New Heat System	\$50,000	Water Fund
	Water Plant Raw Pump Replacement	\$80,000	Water Fund
	WPCP Asphalt Repairs, phase X	\$24,000	Sewer Fund
	WPCP Dump Truck	\$74,000	Sewer Fund
	WPCP Equipment Replacement	\$84,000	Sewer Fund
	WPCP Generator Replacement	\$26,500	Sewer Fund
		\$1,451,500	
2018			
	224 Water Tower Painting	\$400,000	Water Fund
	City Hall Repairs/Replacement	\$30,000	Capital Improvements Fund
	Finance Dept Software Upgrades (UtyX & Fas)	\$50,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Fire Station Parking Lot Repairs, Phase II	\$90,000	Capital Improvements Fund
	Fire Station Repairs/Replacement	\$40,000	Capital Improvements Fund
	Life Squad Replacement with Lift Assist	\$225,000	Capital Improvements Fund, Townships Contribution
	Maintenance Department Sign Maker	\$20,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Maintenance Department Truck w/Plow	\$35,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Maintenance Dept Backhoe	\$95,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Maintenance Dept Quad Cab	\$25,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Park Ground Maintenance, Equipment	\$35,000	Capital Improvements Fund
	Park St. Waterline Replacement, Phase I	\$150,000	Water Fund
	Police Cruiser	\$35,000	Capital Improvements Fund
	Police Server Replacement	\$20,000	Capital Improvements Fund
	Raw Waterline Replacement, phase II	\$500,000	Water Fund, Issue II, Water Utility Debt Service Fund
	Showmobile Upgrades	\$12,000	Capital Improvements Fund
	Spring St Impr, Keefer to SR 99	\$442,000	Capital Improvements Fund, CDBG, Muni Rd. Fund
	Water Plant Equipment Replacement/Repair	\$50,000	Water Fund
	WPCP Equipment Replacement	\$80,000	Sewer Fund
	WPCP Front-end Loader	\$135,000	Sewer Fund
		\$2,469,000	

**CITY OF WILLARD
5-YEAR CAPITAL IMPROVEMENTS PLAN
FOR THE YEAR ENDING DECEMBER 31, 2016**

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE
2019			
	Ballfield Fence Replacement	\$25,000	Capital Improvements Fund
	Fire Station 3 Life Pack Replacements	\$120,000	Capital Improvements Fund (possible grant)
	Maintenance Leaf Loader	\$45,000	Capital Improvements Fund
	Maintenance Salt Spreader	\$35,000	Capital Improvements Fund
	Maintenance Tractor	\$25,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Maintenance Tractor	\$18,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Maintenance Utility Truck	\$55,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Park St. Waterline Replacement, Phase II	\$150,000	Water Fund
	Park/Recreation Truck	\$25,000	Capital Improvements Fund
	Police Computer Equipment	\$10,000	Capital Improvements Fund
	Police Cruiser, SUV	\$34,000	Capital Improvements Fund
	Water Plant Equipment Replacement/Repair	\$50,000	Water Fund
	Water Plant Raw Water Pump	\$95,000	Water Fund
	Water Plant Silo Removal	\$250,000	Water Fund
	WPCP Improvement Work	<u>\$1,428,000</u>	Sewer Fund
		\$2,365,000	
2020			
	Central Ave Impr, Motson to 4th St.	\$128,000	Capital Improvements Fund
	Fire Dept Air Bottle Replacements	\$20,000	Capital Improvements Fund (possible grant)
	Fire Dept Engine Replacement	\$550,000	Townships
	Keefer St Impr, Washington to Sandusky St.	\$51,000	Capital Improvements Fund
	Maintenance Jet-Vac Truck	\$275,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Park Playground Equipment	\$25,000	Capital Improvements Fund
	Police Cruiser, SUV	\$26,000	Capital Improvements Fund
	Police Vehicle Replace Unmarked	\$28,000	Capital Improvements Fund
	Reservoir River Pump Replacement	\$115,000	Water Fund
	Water Plant Equipment Replacement/Repair	\$50,000	Water Fund
	Water Plant Truck Replacement	\$40,000	Water Fund
	WPCP Improvement Work	<u>\$1,030,000</u>	Sewer Fund
		\$2,338,000	

2016 ~ DEBT SERVICE PAYMENTS SUMMARY

Principal Payment	Interest Payment	Debt Description	12/31/15 Principal Balance	Issue Year	Rate	Term	Fund	Principi Account	Debt Source	Project Description	PAYMENT SCHEDULE
85,000	11,488	Various Purpose Bond - Street - TIF	260,000	2009	4.25%	10	308	308.000.5611	Private	Industrial Park	JUNE, DEC
85,000	11,488		260,000					308.000.5611			
10,000	1,866	Various Purpose Fire Engine Note	176,000	2015	1.060%	1	416	416.000.5601	Private	Fire Engine	AUGUST
12,000	1,092	Various Purpose Ladder Truck Note	103,000	2015	1.060%	1	416	416.000.5601	Private	Ladder Truck	AUGUST
22,000	2,957		279,000					416.000.5601			
7,032	0	Pearl St CI46B	31,642	1999	0.00%	20	416	416.000.5621	OPWC	Repavement	JUNE, DEC
192	0	E. Howard St I CI05E	1,342	2002	0.00%	20	416	416.000.5621	OPWC	Repavement	JUNE, DEC
2,457	0	E. Howard St 2 CI04G	23,337	2003	0.00%	20	416	416.000.5621	OPWC	Reconstruction	JUNE, DEC
2,024	0	N. Main St Impvoement & Recons. CI08H	20,241	2005	0.00%	20	416	416.000.5621	OPWC	Repavement	JUNE, DEC
1,981	0	Ash St. Reconstruction CI01I	20,799	2005	0.00%	20	416	416.000.5621	OPWC	Reconstruction	JUNE, DEC
6,118	0	Ash St. Reconstruction CI37J	70,358	2006	0.00%	20	416	416.000.5621	OPWC	Reconstruction	JUNE, DEC
1,500	0	Myrtle Ave. Reconstruction CII1K	21,750	2007	0.00%	20	416	416.000.5621	OPWC	Reconstruction	JUNE, DEC
1,000	0	US 224 Widening & Imp. Phase III CI02K	15,000	2008	0.00%	20	416	416.000.5621	OPWC	Widening & Improvement	JUNE, DEC
1,000	0	Myrtle Ave. Reconstruction CI28O	16,500	2011	0.00%	20	416	416.000.5621	OPWC	Reconstruction	JUNE, DEC
600	0	Neal Zick Rd Imp. Phase II CI20Q	10,800	2013	0.00%	20	416	416.000.5621	OPWC	Repavement	JUNE, DEC
200	0	Crestwood Dr Imp. CI17R	3,897	2015	0.00%	20	416	416.000.5621	OPWC	Repavement	JUNE, DEC
750	0	US 224 Widening & Imp. Phase IV CI02Q	15,000	2015	0.00%	20	416	416.000.5621	OPWC	Widening & Improvement	JUNE, DEC
5,000	0	US 224 Widening & Imp. Phase V	100,000	2015	0.00%	20	416	416.000.5621	OPWC	Widening & Improvement	JUNE, DEC
0	0	Multiple Street Improvement Projects	980,000	2016	0.00%	10	416	416.000.5621	OPWC	City-wide Repavement	JUNE, DEC
29,853	0		1,330,665					416.000.5621			
26,469	2,336	Drinking Water State Match 3299	123,369	2000	2.00%	20	609	609.000.5631	OWDA	Water System Improvermer	JUNE, DEC
26,469	2,336		123,369					609.000.5631			
50,000	9,646	Various Purpose WWTP Upgrade Note	910,000	2015	1.06%	1	610	610.000.5605	PRIVATE	WWTP Upgrade	AUGUST
50,000	9,646		910,000					610.000.5605			
2,420	0	Woodbine Sanitary Sewer CI13I	24,197	2005	0.00%	20	610	610.000.5621	OPWC	Woodbine Sanitary Sewer	JUNE, DEC
5,000	0	WWTP Upgrade CI21P	50,000	2015	0.00%	10	610	610.000.5621	OPWC	WWTP Upgrade	JUNE, DEC
2,498	0	US 224 Pump Station Replacement CI28K	44,966	2013	0.00%	20	610	610.000.5621	OPWC	Pump Station Replace	JUNE, DEC
9,918	0		119,163					610.000.5621			
27,040	1,072	Lagoon Loan 2578	96,072	1998	1.20%	20	610	610.000.5631	OWDA	Sewage Lagoon	JUNE, DEC
17,560	916	WPCLF Surplus Loan 3276	80,700	2000	1.20%	20	610	610.000.5631	OWDA	Sewer Plant	JUNE, DEC
29,097	3,541	Parallel Sewer 3426	168,207	2001	2.20%	20	610	610.000.5631	OWDA	Parallel Sewer	JUNE, DEC
14,488	1,763	US 224 Stormwater 3534	83,754	2001	2.20%	20	610	610.000.5631	OWDA	Stormwater	JUNE, DEC
10,593	1,618	US 224 Lift Station 5687	164,443	2010	1.00%	20	610	610.000.5631	OWDA	Lift Station Replacement	JUNE, DEC
105,000	21,000	WWTP Upgrade 6629	2,100,000	2013	1.00%	20	610	610.000.5631	OWDA	WWTP Upgrade	JUNE, DEC
203,778	29,911		2,693,176					610.000.5631			
427,017	56,337		5,715,373					GRAND TOTAL			
Previous Years Totals											
755,312	41,234		5,276,789	2015							
638,577	42,259		5,577,615	2014							
509,455	66,879		6,202,360	2013	\$2,150,000 new issue for WWTP upgrade						
473,965	61,213		4,231,122	2012	\$1,000,000 new issue for WWTP upgrade						
522,446	71,238		3,770,172	2011							
428,095	80,588		3,463,791	2010							
508,948	151,441		5,577,976	2009							

CITY OF WILLARD, OHIO
VEHICLE SCHEDULE
As of 11-01-15

VEH ID	Title Date	DEPARTMENT	ORIG.COST	MILEAGE	Lic Plate
POLICE					
1	06/23/11	2011 FORD CROWN VICTORIA	22,726.12	11,609	
2	08/20/13	2013 CHEV IMPALA	21,575.00	35,540	
3	07/02/12	2012 CHEVY IMPALA	21,757.16		
4	09/15/10	2011 CHEV IMPALA	19,523.00	98,751	
5	12/17/14	2015 CHEVY TAHOE	28,890.00	15	
6	09/23/15	2016 FORD EXPLORER	25,861.00	222	
7	03/02/09	2009 FORD EXPLORER XLT 4 X 4 4DR	19,747.52	50,295	FIP2400
8	07/21/10	2005 FORD EXPLORER	9,753.46	102,255	FDK2078
9	08/25/08	2008 CHEV IMPALA K-9	18,537.98	135,073	OUT OF SERVICE
10	05/04/12	1987 AMERICAN GENERAL HUMVEE	-		
12	12/16/09	2010 CHEV IMPALA	18,796.00	58,261	
FIRE					
E1		2013 SUTPHEN CUSTOME S2 PUMPER	429,789.00	3,614	
E2	10/21/96	1997 INTERNATIONAL PUMPER CAB/CH 35,000 GVW	209,979.00	34,500	
E3	05/17/90	1990 FEDERAL MOTORS-PUMPER	159,473.00	23,079	
FD4	02/03/87	1987 CHEVROLET-HEAVY RESCUE	21,425.00	9,505	
FD5	06/29/90	1990 CHEVROLET-CAB TRUCK	15,849.00	23,589	OS2420
FD9	06/11/97	1997 GMC - PICKUP	20,094.00	73,638	OU6204
FD10	04/30/01	2001 DODGE DURANGO	24,008.00	125,683	OV6948
TANKER1	09/10/08	2008 FREIGHTLINER, 41,600 GVWR pumper tanker	171,860.00	4,728	
TANKER2	09/02/11	2003 INTERNATIONAL TRUCK	19,900.00	260,635	OS2403
TOWER1	12/02/08	2008 PIERCE VELOCITY AERIAL	764,157.00	3,609	
		1928 STUDEBAKER/BOYER-PUMPER	N/A	3,895	
RESCUE					
SQ1	04/17/03	2003 McCoy MILLER AMBULANCE	91,719.00	40,463	
SQ2	04/24/98	1998 FORD AMBULANCE	54,232.00	61,677	
MEDIC3	02/21/07	2007 BRAUN AMBULANCE	131,525.00	59,886	OU1067
WATER PLANT					
42	05/13/02	2002 DODGE QUAD CAB, 1/2 TON	21,863.00	59,814	OV9627
43	07/22/10	2010 FORD 1/2 TON PICKUP	18,569.75	29,374	797YEL
WATER POLLUTION CONTROL PLANT					
50	09/04/02	2002 DODGE PICKUP	23,450.00	29,334	OY1056
53	11/14/06	2007 GMC PICKUP	22,037.50	27,392	OZ477
54	08/27/10	2011 FORD F250 SUPER DUTY, 1/2 TON	25,540.00	22,503	024YEU
55B	05/15/92	1992 FORD-CHASSIS CAB TRUCK #1	44,393.00	10,774	OS2409
		1992 PEABODY/GALION DUMP BED #1	8,824.00		
55C	05/15/92	1992 FORD-CHASSIS CAB TRUCK #2	44,393.00	10,160	OS2410
		1992 PEABODY/GALION DUMP BED #2	8,824.00		
ENGINEERING					
E1	09/09/98	1999 GMC SUBURBAN	27,175.00	60,603	OT8419

CITY OF WILLARD, OHIO
 VEHICLE SCHEDULE
 As of 11-01-15

VEH ID	Title Date	DEPARTMENT	ORIG.COST	MILEAGE	Lic Plate
RECREATION					
	09/15/10	2011 FORD F250 SUPER CAB, 1/2 TON	21,669.00	24,011	427YEW
72	04/30/01	2001 DODGE RAM	16,958.00	58,246	OV6950
71	02/20/97	1985 FORD-CHA/CAB DUMP TRUCK	5,500.00	80,126	OS2427
STREET					
12	07/16/01	2001 DODGE RAM DUMP TRUCK	20,335.00	46,017	OZ3915
14	03/12/92	1992 FORD-CHASSIS CAB DUMP TRUCK	31,977.00	24,136	OZ3912
15	07/14/04	2004 FORD UTILITY TRUCK	23,228.50	31,713	OS2419
16	03/06/03	2003 STERLING JET VAC	57,723.00	35,436	OY1959
18	05/21/09	2009 INTERNATIONAL TK, HVY DUTY SINGLE AXLE	61,973.00	14,731	OS2417
19	07/07/15	2015 INTERNATIONAL STREET SWEEPER	1,195,236.00	713	428YUK
21	03/28/14	2014 INTERNATIONAL DUMP TRUCK	79,173.00	1,894	816YQJ
22	08/10/00	2000 INTL DUMP TRUCK	47,170.00	27,903	OZ3913
23	03/27/08	2004 FORD F550, BUCKET TRUCK	59,500.00	77,819	OS2426
32	04/30/01	2001 DODGE RAM QUAD TRUCK	23,219.00	58,400	OV6949
36	11/30/06	2007 INT'L DUMP TRUCK, 37,000 GVW	51,918.00	31,040	057YHF
37	12/03/99	2000 GMC 3500 UTILITY TRUCK	24,579.00	91,408	OV2618
41	07/11/97	1997 GMC PICKUP	16,465.00	81,983	OU6359
43	12/22/04	2002 DODGE DAKOTA QUAD METER	16,425.00	94,711	OS2413
44	01/23/09	2009 DODGE 3500 TRUCK WITH PLOW	35,058.00	28,898	OS2415
46	07/24/08	2008 FORD F250 SUPER DUTY	19,184.00	28,622	OZ4886
49	12/28/10	2011 FORD TRANSIT CONNECT CARGO VAN	19,562.00	31,664	282YFS

2016 TRANSFERS SUMMARY

From Account Number	To Account Number	Amount	Purpose	When Transferred
101.110.5904	208.000.4660	500	Earned Interest Allocation	Monthly
101.110.5904	308.000.4660	1,000	Earned Interest Allocation	Monthly
101.110.5904	416.000.4660	500	Earned Interest Allocation	Monthly
101.110.5904	603.000.4660	16,500	Earned Interest Allocation	Monthly
101.110.5904	604.000.4660	9,000	Earned Interest Allocation	Monthly
101.110.5904	609.000.4660	4,000	Earned Interest Allocation	Monthly
101.110.5904	610.000.4660	9,000	Earned Interest Allocation	Monthly
101.110.5904	807.000.4660	26,000	Earned Interest Allocation	Monthly
		66,500	Total Interest Transfers	
202.130.5903	101.000.4710	2,052,300	General Fund Support	Monthly
202.130.5903	203.000.4710	30,000	Street Maintenance Support	Monthly
202.130.5903	206.000.4710	20,000	State Highway Improvement Support	Monthly
202.130.5903	208.000.4710	161,000	Recreation Support	Monthly
202.130.5903	296.000.4710	20,000	Tree Commission Support	Monthly
202.130.5903	301.000.4710	120,000	Income Tax Capital Improvement	January
		2,403,300	Total Income Tax Transfers	
256.000.5923	285.000.4720	43,700	Repayment of Advance	When needed
285.000.5923	256.000.4750	30,000	Advance	If needed
301.000.5922	416.000.4740	100,000	Debt Retirement	When Available
		100,000	Total Other Transfers	
801.000.5922	101.000.4760	6,602.39	Unclaimed Bid Bonds	January
807.000.5922	301.000.4713	26,000	To pay for Capital Projects	When Available
840.000.5922	603.000.4720	414.63	To Close Duck Blind Fund	January
		2,602,817	TOTAL TRANSFERS	

**CITY OF WILLARD, OHIO
FUND & DEPARTMENT LISTING**

GENERAL FUND

101 GENERAL FUND

SPECIAL REVENUE FUNDS

202 INCOME TAX OPERATION FUND
203 STREET MAINTENANCE & REPAIR
204 SCHOOL RESOURCE OFFICER
206 STATE HIGHWAY IMPROVEMENT FUND
208 RECREATION FUND
209 AIRPORT FUND
210 JUSTICE ASSISTANCE GRANT
211 POLICE INCOME TAX
212 SOCCER CENTER FUND
213 SKATE PARK FUND
214 RECYCLING FUND
215 COMMUNITY ACTION FUND
221 POLICE & FIRE PENSION FUND
225 EMERGENCY MANAGEMENT FUND
253 URBAN DEVELOPMENT BLOCK GRANT
254 ISSUE 1 FUND
256 COMMUNITY DEV BLOCK GRANT FUND
257 NATURE WORKS GRANT FUND
258 DOWNTOWN REVITALIZATION FUND
272 DUI EDUCATION FUND
285 MUNICIPAL RD PERMISSIVE TAX
286 AUTO REGISTRATION CITY LEVY
296 TREE COMMISSION FUND
297 POLICE RESTITUTION FUND

CAPITAL PROJECT FUNDS

301 INCOME TAX CAPITAL IMPROVEMENT
308 TIF IMPROVEMENT FUND
332 HOSPITAL CAPITAL IMPROVEMENT
388 MIDWEST DRIVE IMPROVEMENT
390 CAPITAL RESERVE FUND

DEBT SERVICE FUNDS

416 NOTE & BOND RETIREMENT FUND

ENTERPRISE FUNDS

603 WATER FUND
604 SEWER FUND
605 STORM WATER FUND
608 UTILITY DEBT RETIREMENT FUND
609 WATER CAPITAL & DEBT RETIREMENT FUND
610 SEWER CAPITAL & DEBT RETIREMENT FUND
620 WATER CAPITAL EXTENSION FUND
630 SEWER CAPITAL EXTENSION FUND
640 OUTSIDE WATER CAPITAL EXT FUND

TRUST & AGENCY FUNDS

801 BID BOND FUND
805 RECREATION CENTER FUND
807 ELECTRIC SYSTEM SALE FUND
808 POLICE TRAINING FUND
811 INSURANCE AGENCY FUND
812 INSURANCE REIMBURSEMENT FUND
820 CEMETERY TRUST FUND
825 FIRE/RESCUE SAFETY EQUIPMENT
831 UNCLAIMED MONIES FUND
840 DUCK BLIND FUND
850 DRUG ABUSE FUND
870 CITY DECORATION FUND
890 WATER DEPOSIT TRUST FUND
895 CLOCK TOWER 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

CHART OF ACCOUNTS - REVENUE

4110 REAL ESTATE TAX	4382 DISCHARGE FINES
4111 PERSONAL PROPERTY	4383 SEPTAGE PROCESSING FEES
4112 MOBILE HOME TAX	4384 RENTS DEPOSITS
4113 TRAILER TAX	4385 RECONNECT FEE
4114 COMMERCIAL ACTIVITY TAX	4386 SEWER TAPS
4120 INCOME TAX COLLECTIONS	4390 DEPOSITS
4121 UTILITY TAX DISTRIBUTION	4395 ON ACCOUNT
4130 LODGING TAX	4410 ELECTRICAL PERMITS
4209 STATE LOCAL GOVERNMENT	4411 PLUMBING PERMITS
4210 COUNTY LOCAL GOVERNMENT	4412 BUILDING PERMITS
4211 HOMESTEAD AND ROLLBACK TAX	4510 MAYORS COURT FINES
4220 CIGARETTE TAX	4511 PARKING FINES
4225 INTANGIBLE FINANCIAL	4512 NORWALK MUNICIPAL COURT FINES
4230 INHERITANCE	4520 DUI EDUCATION FINES
4231 LIQUOR LICENSE	4550 REAL ESTATE SPECIAL ASSESSMENT
4240 MOTOR VEHICLE LICENSE	4551 DIRECT ASSESSMENT PAY
4241 AUTO REGISTRATION CITY SHARE	4605 UTILITY COMPANY MUNI TAX
4250 GASOLINE TAX CENTS PER GALLON	4610 FRANCHISE FEES
4251 AVIATION GRANT	4611 REIMBURSEMENTS REFUNDS
4252 GASOLINE TAX EXCISE	4612 SUNDRY
4260 GRANT PROCEEDS	4613 SALE OF FIXED ASSETS
4270 PERMISSIVE TAX	4614 DELINQUENT FEES, INTEREST
4311 EMERGENCY RESCUE CALLS	4615 WAEDC REIMBURSEMENT
4312 RURAL FIRE CONTRACT	4620 DONATIONS
4313 RURAL RESCUE CONTRACT	4630 RESTITUTION
4321 CEMETERY LOTS	4640 BID BOND DEPOSITS
4322 CEMETERY GRAVE SERVICES	4650 INVESTMENT INTEREST
4330 ALLEY RESURFACING	4660 INTEREST EARNED
4340 SWIMMING POOL SALES	4665 RADIO READ FEES
4341 PHYSICAL FITNESS FEES	4670 SPILL FINES
4342 CONCESSION SALES	4710 TRANSFER FROM: INCOME TAX
4350 RENTALS RESERVATIONS	4711 TRANSFER FROM: POLICE PENSION
4352 FESTIVAL INCOME	4712 ADMINISTRATIVE ALLOCATION
4360 FUEL SALES	4713 TRANSFER FROM: OTHER
4369 OTHER RECYCLING	4720 TRANSFERS IN
4370 WATER METERED	4730 DEBT PROCEEDS BONDS
4371 WATER TAPS	4740 TRANSFER FROM: CAPITAL IMPROV
4372 HYDRANT AND SPRINKLER & CONSTRUCTION	4742 ADVANCE FROM: CAPITAL PROJECT
4373 CITY PROPERTY LEASE PAYMENTS	4750 ADVANCES IN
4374 SUNDRY FEES	4760 TRANSFER FROM: OTHER
4375 METER TURN ONS AND TESTS	4761 DEBT PROCEEDS NOTES
4376 BULK WATER	4765 ISSUANCE PREMIUM
4377 OUTSIDE WATER TAPS	4999 CARRY OVER
4378 RECYCLING FEE	
4379 TIRE RECYCLING FEE	
4380 SEWER CHARGES	
4381 LAB ANALYSIS AND HIGH STRENGTH	

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 NONBORMA
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	FURTHERANCE OF JUSTICE
5209	CONSULTANTS OTHER	5286	COUNTY HEALTH
5211	CONTRACT SERVICES	5287	JUDGEMENTS FEES COSTS
5213	COUNTY AUDITORS FEES	5288	UTILITY LINE LEASES
5215	ENGINEERING CONSULTANTS	5289	PAUPER BURIAL
5216	LABORATORY SERVICES	5290	PRINTING AND REPRODUCTION
5217	LEGAL SERVICES	5291	REFUNDS
5218	LICENSES AND PERMITS	5292	RENTAL EQUIPMENT
5223	BUILDING REPAIR AND MAINTENANC	5294	REAL ESTATE TAXES
5225	BUILDING SECURITY	5297	OTHER SERVICES
5227	COMPUTER EQUIPMENT REPAIR	5298	ECONOMIC DEVELOPMENT
5229	EQUIPMENT REPAIR AND MAINT	5299	ADMINISTRATIVE ALLOCATION
5230	FORCE ACCOUNT EQUIPMENT	5301	AMMUNITION AND SUPPLIES
5231	GROUNDS MAINTENANCE AND REPAIR	5303	BUILDING SUPPLIES
5233	GUTTERS INLETS CURBS	5305	CHEMICALS
5235	HYDRANT REPAIR AND MAINT	5307	CLEANING SUPPLIES
5237	JANITORIAL SERVICE	5309	CONCESSION SUPPLIES
5240	LIFT STATION MAINTENANCE	5311	CUSTODIAL SUPPLIES
5241	MAINTENANCE CONTRACTS GENERAL	5312	EQUIPMENT REPAIR SUPPLIES
5243	MOWING CONTRACT	5313	FIRE EXTINGUISHERS
5245	PARKING LOT MAINTENANCE	5314	FIRE HYDRANT REPAIR SUPPLIES
5247	RADIO REPAIR AND MAINTENANCE	5315	FIREWORKS
5249	SEWER LINE MAINTENANCE	5317	FUEL SUPPLIES
5250	STORM SEWER MAINTENANCE	5318	LICENSES AND PERMITS

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		
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		
5621	OPWC PRINCIPAL		
5622	OPWC INTEREST		
5631	OWDA PRINCIPAL		
5632	OWDA INTEREST		
5901	TRANSFER FROM IT: 1% SEWER		

2016 APPROPRIATION BUDGET - FUND ACTIVITIES SUMMARY

FUND	ACCOUNT NAME	2016 BUDGET	FUND	ACCOUNT NAME	2016 BUDGET
101	Total Revenue General Fund	5,388,552	214	Total Revenue Recycling Fund	17,200
	Total Expenses Council	19,600		Total Expenses Recycling Fund	17,200
	Total Expenses Mayor	2,500		RECYCLING FUND NET	-
	Total Expenses City Clerk	22,900	215	Total Revenue Community Action Fund	5,100
	Total Expenses City Manager	196,450		Total Expenses Community Action Fund	5,100
	Total Expenses Finance	450,300		COMMUNITY ACTION FUND NET	-
	Total Expenses Law Director	68,050	221	Total Expenses Police / Fire Pension Fund	31,557
	Total Expenses Misc Executive	107,200		Total Revenue Police / Fire Pension Fund	31,557
	Total Expenses City Hall Dept	100,800		POLICE/FIRE PENSION FUND NET	-
	Total Expenses Police Dept.	1,523,100	225	Total Revenue FEMA	223,209
	Total Expenses Fire Dept	381,570		Total Expenses FEMA	223,209
	Total Expenses Rescue Dept	697,400		FEMA FUND NET	-
	Total Expenses Code Enforce. Dept	77,750	253	Total Revenue UDBG	36,562
	Total Expenses Public Service Dept	76,650		Total Expenses UDBG	36,562
	Total Expenses Engineering Dept	151,000		UDBG FUND NET	-
	Total Expenses City Garage Dept	930,550	254	Total Revenue Issue 1 Fund	1,203,250
	Total Expenses Cemetery Dept	35,150		Total Expenses Issue 1 Fund	1,160,000
	TOTAL GF EXPENDITURES	4,840,970		ISSUE 1 FUND NET	43,250
	GENERAL FUND NET	547,582	256	Total Revenue CDBG (Huron County)	74,625
202	Total Revenue Income Tax Dept	2,655,000		Total Expenses CDBG (Huron County)	74,200
	Total Expenses Income Tax Dept	2,621,950		CDBG (HURON COUNTY) FUND NET	425
	INCOME TAX OP FUND NET	33,050	257	Total Revenue Natureworks Grant	0.16
203	Total Revenue Street Maintenance	452,900		Total Expenses Natureworks Grant	0.16
	Total Expenses Street Maintenance	395,900		NATUREWORKS FUND NET	-
	STREET MAINT & REPAIR NET	57,000	258	Total Revenue Downtown Revitalization	-
204	Total Revenue School Resource Officer	12,000		Total Expense Downtown Revitalization	-
	Total Expenses School Resource Officer	12,000		DOWNTOWN REVITALIZATION NET	-
	SCHOOL RESOURCE OFFICER NET	-	272	Total Revenue DUI Fund	4,372
206	Total Revenue State Highway Improvement	109,000		Total Expenses DUI Fund	4,300
	Total Expenses State Highway ImprOV.	88,300		DUI FUND NET	72
	STATE HIGHWAY IMPROV NET	20,700	285	Total Revenue Muni Road Permissive Tax	153,700
208	Total Revenue Recreation Fund	289,150		Total Expenses Muni Road Permissive Tax	153,000
	Total Expenses Recreation Fund	267,820		MUNI ROAD PERMISSIVE TAX FUND NET	700
	RECREATION FUND NET	21,330	286	Total Revenue Auto Registration City Levy	83,000
209	Total Revenue Airport Fund	210,000		Total Expenses Auto Registration City Levy	76,000
	Total Expenses Airport Fund	192,850		AUTO REG CITY LEVY NET	7,000
	AIRPORT FUND NET	17,150	296	Total Revenue Tree Commission	21,750
210	Total Revenue Justice Asst Grant	-		Total Expenses Tree Commission	20,550
	Total Expenses Justice Asst Grant	-		TREE COMMISSION NET	1,200
	JUSTICE ASSISTANT GRANT NET	-	297	Total Revenue Police Restitution	12,600
211	Total Revenue Police Tax	672,700		Total Expenses Police Restitution	12,000
	Total Expenses Police Tax	381,700		POLICE RESTITUTION NET	600
	POLICE TAX NET	291,000	301	Total Revenue Income Tax Capital Improvement	3,423,500
212	Total Revenue Soccer Center Fund	400.00		Total Expenses Income Tax Capital Improvement Fu	3,360,400
	Total Expenses Soccer Center Fund	400.00		INC TAX CAP IMPROV NET	63,100
	SOCCER CENTER FUND NET	-			
213	Total Revenue Skatepark Fund	6.75			
	Total Expenses Skatepark Fund	6.75			
	SKATEPARK FUND NET	-			

2016 APPROPRIATION BUDGET - FUND ACTIVITIES SUMMARY

FUND	ACCOUNT NAME	2016 BUDGET	FUND	ACCOUNT NAME	2016 BUDGET
308	Total Revenue TIF Improvement Fund	130,000	801	Total Revenue Bid Bond Deposit Fund	66,602.39
	Total Expenses TIF Improvement Fund	103,000		Total Expenses Bid Bond Deposit Fund	66,602.39
	<u>TIF IMPROV NET</u>	<u>27,000</u>		<u>BID BOND NET</u>	<u>-</u>
332	Total Revenue Hospital Capital Improv. Fund	-	805	Total Revenue Recreation Center Fund	-
	Total Expenses Hospital Capital Improv. Fund	-		Total Expenses Recreation Center Fund	-
	<u>HOSPITAL CAPITAL IMPROV NET</u>	<u>-</u>		<u>RECREATION CENTER NET</u>	<u>-</u>
388	Total Revenue Midwest Dr Improv Fund	-	807	Total Revenue Electric System Sale Fund	1,601,000
	Total Expenses Midwest Dr Improv Fund	-		Total Expenses Electric System Sale Fund	26,000
	<u>MIDWEST DR IMPROV NET</u>	<u>-</u>		<u>ELECTRIC SYSTEM SALE NET</u>	<u>1,575,000</u>
390	Total Revenue Capital Reserve Fund	19,311	808	Total Revenue Police Training Fund	6,120
	Total Expenses Capital Reserve Fund	19,311		Total Expenses Police Training Fund	6,120
	<u>CAPITAL RESERVE NET</u>	<u>-</u>		<u>POLICE TRAINING FUND NET</u>	<u>-</u>
416	Total Revenue Debt Retirement Fund	388,075	811	Total Revenue Insurance Agency Fund	10,000
	Total Expenses Debt Retirement Fund	387,300		Total Expenses Insurance Agency Fund	10,000
	<u>DEBT RETIREMENT NET</u>	<u>775</u>		<u>INSURANCE AGENCY NET</u>	<u>-</u>
603	Total Revenue Water Fund	2,468,415	812	Total Revenue Insurance Reimb. Fund	100,000
	Total Expenses Water Plant Dept	1,178,800		Total Expenses Insurance Reimb. Fund	100,000
	Total Expenses Water Distribution Dept	909,500		<u>INSURANCE REIMBURSEMENT NET</u>	<u>-</u>
	Total Expenses Reservoir Dept	84,700	820	Total Revenue Cemetery Trust Fund	22,600
	<u>TOTAL WATER FUND EXPEND</u>	<u>2,173,000</u>		Total Expenses Cemetery Trust Fund	22,600
	<u>WATER FUND NET</u>	<u>295,415</u>		<u>CEMETERY TRUST NET</u>	<u>-</u>
604	Total Revenue Water Pollution Control	2,374,100	825	Total Revenue Fire Equipment Fund	3.71
	Total Expenses Water Pollution Control Dept	1,734,250		Total Expenses Fire Equipment Fund	-
	Total Expenses Waste Water Collection Dept	298,200		<u>FIRE CAPITAL EQUIPMENT NET</u>	<u>3.71</u>
	<u>TOTAL SEWER FUND EXPEND</u>	<u>2,032,450</u>	831	Total Revenue Unclaimed Funds	8,500
	<u>SEWER FUND NET</u>	<u>341,650</u>		Total Expenses Unclaimed Funds	8,500
605	Total Revenue Storm Water Fund	55,842		<u>UNCLAIMED MONIES NET</u>	<u>-</u>
	Total Expenses Storm Water Fund	55,800	840	Total Revenue Duck Blind Fund	414.63
	<u>STORM WATER NET</u>	<u>42</u>		Total Expenses Duck Blind Fund	414.63
609	Total Revenue Water Debt Retirement	314,600		<u>DUCK BLIND NET</u>	<u>-</u>
	Total Expenses Water Debt Retirement	203,000	850	Total Revenue Drug Abuse Fund	22,500
	<u>WATER CAP. & DEBT RETIRE. NET</u>	<u>111,600</u>		Total Expenses Drug Abuse Fund	19,500
610	Total Revenue Sewer Debt Retirement	1,839,000		<u>DRUG ABUSE NET</u>	<u>3,000</u>
	Total Expenses Sewer Debt Retirement	1,255,000	870	Total Revenue City Decoration Fund	12,000
	<u>SEWER CAP. & DEBT RETIRE. NET</u>	<u>584,000</u>		Total Expenses City Decoration Fund	12,000
620	Total Revenue Water Extension	87,700		<u>CITY DECORATION NET</u>	<u>-</u>
	Total Expenses Water Extension Fund	83,000	890	Total Revenue Water Deposit Trust Fund	78,000
	<u>WATER CAPITAL EXT NET</u>	<u>4,700</u>		Total Expenses Water Deposit Trust Fund	78,000
630	Total Revenue Sewer Extension	90,400		<u>WATER DEPOSIT TRUST NET</u>	<u>-</u>
	Total Expenses Sewer Extension Fund	87,000	895	Total Revenue Clock Tower Fund	17,950
	<u>SEWER CAPITAL EXT NET</u>	<u>3,400</u>		Total Expenses Clock Tower Fund	17,950
640	Total Revenue Outside Water Extension Fund	810,700		<u>CLOCK TOWER FUND NET</u>	<u>-</u>
	Total Expenses Outside Water Extension Fund	810,000		ALL FUNDS REVENUE	25,603,967.57
	<u>OUTSIDE WATER CAPITAL EXT NET</u>	<u>700</u>		ALL FUNDS EXPENDITURES	21,552,522.93
				<u>ALL FUNDS NET</u>	<u>4,051,444.64</u>

2016 APPROPRIATION BUDGET

ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
101	GENERAL FUND						
101.000.4110	REAL ESTATE TAX	240,806	236,494	219,345	246,714	257,600	259,000
101.000.4112	MOBILE HOME TAXES	255	210	270	419	300	300
101.000.4114	COMMERCIAL ACTIVITY TAX	44,249	-	-	-	-	-
101.000.4130	LODGING TAX	4,325	3,759	3,297	7,058	3,500	4,300
101.000.4209	STATE LOCAL GOVERNMENT	65,061	45,251	36,879	36,433	35,000	16,000
101.000.4210	COUNTY LOCAL GOVERNMENT	263,319	188,120	142,876	141,043	142,800	142,800
101.000.4211	HOMESTEAD AND ROLLBACK TAX	30,580	30,372	29,769	19,498	25,000	29,000
101.000.4220	CIGARETTE TAX	397	465	463	450	450	450
101.000.4225	INTANGIBLE-FINANCIAL	660	-	-	-	-	-
101.000.4230	INHERITANCE	81,224	29,647	120,849	-	-	-
101.000.4231	LIQUOR LICENSE FEE	7,364	6,435	7,103	7,182	7,100	7,000
101.000.4260	GRANT PROCEEDS	2,500	4,659	8,132	17,500	30,000	-
101.000.4311	EMERGENCY RESCUE CALLS	230,720	286,171	257,395	197,252	250,000	245,000
101.000.4312	RURAL FIRE CONTRACT	104,371	114,948	125,554	107,993	90,400	90,400
101.000.4313	RURAL RESCUE CONTRACT	92,739	93,063	83,868	114,477	98,000	98,000
101.000.4321	CEMETERY LOTS	6,300	16,825	6,400	10,200	5,200	10,000
101.000.4322	CEMETERY GRAVE SERVICES	12,310	12,535	13,750	10,635	10,000	10,000
101.000.4410	ELECTRICAL PERMITS	718	350	285	1,025	800	1,000
101.000.4411	PLUMBING PERMITS	243	40	135	250	600	600
101.000.4412	BUILDING PERMITS	5,530	4,484	6,667	10,155	9,000	9,000
101.000.4413	BUILDING PERMIT FEES	-	-	-	7	-	-
101.000.4511	PARKING FINES	555	400	370	1,010	800	800
101.000.4512	NORWALK MUNICIPAL COURT-FINES	30,965	27,103	16,453	16,851	22,000	15,000
101.000.4605	UTILITY COMPANY MUNI TAX	9,446	3,166	7,515	11,876	6,000	6,000
101.000.4610	FRANCHISE FEES	41,537	43,395	40,081	37,601	41,000	37,000
101.000.4611	REIMBURSEMENTS-REFUNDS	7,682	2,971	1,483	985	3,000	-
101.000.4612	SUNDRY	5,372	4,693	3,925	4,158	4,500	6,000
101.000.4613	SALE OF FIXED ASSETS	2,500	2,955	-	-	1,000	7,000
101.000.4614	DELINQUENT FEES, INTEREST	9	-	-	7	-	-
101.000.4615	WEDC REIMB	5,749	(530)	-	-	-	-
101.000.4620	DONATIONS	15,439	500	1,525	500	-	500
101.000.4630	RESTITUTION	1,324	939	225	233	500	100
101.000.4660	INTEREST EARNED	21,450	52,898	68,384	84,782	100,000	115,000
101.000.4710	TRANSFER FROM INCOME TAX	1,955,200	1,986,367	1,700,399	1,787,200	1,820,000	2,052,300
101.000.4712	ADMINISTRATIVE ALLOCATION	62,083	38,570	34,847	38,832	949,900	1,219,400
101.000.4750	ADVANCES IN	134,000	-	38,000	-	-	-
101.000.4760	TRANSFERS IN: OTHER	-	-	-	-	-	6,602
101.000.4999	CARRY OVER	-	-	-	-	1,000,000	1,000,000
	TOTAL GENERAL FUND REV	3,486,983	3,237,255	2,976,243	2,912,325	4,914,450	5,388,552
101.101.5101	SALARIES & WAGES	14,000	14,000	14,000	14,000	14,000	14,000
101.101.5111	PERS	1,400	1,400	1,400	1,633	2,000	4,000
101.101.5112	MEDICARE	176	203	203	203	250	400
101.101.5113	FICA	248	248	248	248	500	500
101.101.5373	OFFICE SUPPLIES	291	586	195	312	500	500
101.101.5403	CONFERENCE FEES & EXPENSE	190	205	160	160	400	200
	TOTAL CITY COUNCIL DEPT EXP	16,305	16,642	16,206	16,557	17,650	19,600
101.102.5101	SALARIES & WAGES	2,000	2,000	2,000	2,000	2,000	2,000
101.102.5111	PERS	280	280	280	327	300	300

2016 APPROPRIATION BUDGET

ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
101.102.5373	OFFICE SUPPLIES	56	-	41	-	100	100
101.102.5403	CONFERENCE FEES & EXPENSE	-	20	40	110	100	100
	TOTAL MAYOR DEPT EXP	2,336	2,300	2,361	2,437	2,500	2,500
101.103.5101	SALARIES & WAGES	7,650	8,816	7,834	8,359	10,000	10,000
101.103.5111	PERS	1,097	1,272	1,073	1,203	1,400	1,400
101.103.5112	MEDICARE	114	128	114	121	200	150
101.103.5113	FICA	-	-	-	2	-	50
101.103.5206	CODIFICATION OF ORDINANCES	375	6,438	5,766	6,956	7,000	7,000
101.103.5211	CONTRACT SERVICES	-	21	-	-	500	500
101.103.5281	ADVERTISING	2,230	2,300	2,325	2,083	3,000	3,000
101.103.5373	OFFICE SUPPLIES	324	442	686	432	600	600
101.103.5407	DUES & SUBSCRIPTIONS	60	45	60	45	100	100
101.103.5409	MILEAGE REIMBURSEMENT	73	62	59	91	100	100
	TOTAL CITY CLERK DEPT EXP	11,924	19,524	17,917	19,292	22,900	22,900
101.104.5101	SALARIES & WAGES	57,473	50,366	41,288	50,164	105,000	103,000
101.104.5102	LONGEVITY	1,260	1,320	1,400	360	1,100	250
101.104.5104	RETIREMENT FRINGE PAYOUT	-	-	9,361	-	-	-
101.104.5105	HOLIDAY-PERSONAL	2,958	2,832	1,799	1,531	4,100	4,200
101.104.5106	SICK LEAVE	3,768	2,499	862	1,151	2,700	3,400
101.104.5107	VACATION	6,558	6,158	2,575	2,315	1,800	12,000
101.104.5111	PERS	10,198	8,790	6,880	7,648	16,000	17,000
101.104.5112	MEDICARE	689	575	724	845	1,700	1,700
101.104.5117	WORKERS' COMPENSATION	1,801	1,700	373	878	3,100	5,300
101.104.5120	CAR ALLOWANCE FOR CITY MANAGER	4,500	4,800	4,800	3,500	4,800	4,800
101.104.5121	HEALTH & LIFE INSURANCE	14,015	13,795	8,739	10,375	27,000	20,800
101.104.5123	OTHER BENEFITS	64	64	87	145	500	200
101.104.5229	EQUIPMENT REPAIR & MAINTENANCE	143	68	87	96	200	200
101.104.5241	MAINTENANCE CONTRACTS-GENERAL	-	-	563	-	-	-
101.104.5264	TELEPHONE SERVICE	522	554	-	598	600	800
101.104.5281	ADVERTISING	4,192	1,386	4,656	1,941	4,700	4,500
101.104.5319	GENERAL SUPPLIES	186	42	-	2	100	100
101.104.5371	DATA PROCESSING SUPPLIES	995	87	69	238	200	700
101.104.5373	OFFICE SUPPLIES	1,267	805	414	869	800	800
101.104.5403	CONFERENCE FEES & EXPENSE	911	992	605	1,040	1,200	1,200
101.104.5407	DUES & SUBSCRIPTIONS	1,098	906	1,006	306	1,100	1,000
101.104.5409	MILEAGE REIMBURSEMENT	-	-	-	-	-	2,000
101.104.5411	OVERNIGHT LODGING & MEALS	268	380	140	106	500	500
101.104.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	12,000
	TOTAL CITY MANAGER DEPT EXP	112,866	98,118	86,427	84,107	177,200	196,450
101.105.5101	SALARIES & WAGES	80,600	75,903	64,916	58,962	141,000	170,000
101.105.5102	LONGEVITY	1,656	1,764	1,900	1,812	4,140	4,300
101.105.5103	OVERTIME	105	-	-	74	300	300
101.105.5104	RETIREMENT FRINGE PAYOUT	-	-	-	-	21,000	22,000
101.105.5105	HOLIDAY-PERSONAL	4,172	4,362	4,415	3,566	9,800	11,000
101.105.5106	SICK LEAVE	1,382	2,780	2,948	671	6,800	4,000
101.105.5107	VACATION	6,299	6,123	13,243	6,674	16,000	33,600
101.105.5111	PERS	13,179	13,089	11,611	9,878	25,000	31,300
101.105.5112	MEDICARE	1,364	1,346	1,266	1,083	2,600	3,300
101.105.5117	WORKERS' COMPENSATION	1,440	2,100	635	828	3,900	7,200

2016 APPROPRIATION BUDGET

ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
101.105.5121	HEALTH & LIFE INSURANCE	27,007	26,274	24,743	25,276	56,500	71,000
101.105.5123	OTHER BENEFITS	62	-	25	-	500	200
101.105.5124	TUITION REIMBURSEMENT	1,000	1,000	-	-	1,000	1,000
101.105.5201	ACCOUNTING SERVICES	119	119	119	328	500	500
101.105.5205	AUDITING	27,825	26,139	25,493	23,500	31,000	31,000
101.105.5207	COMPUTER SUPPORT & CONSULTING	9,887	9,873	10,498	13,475	11,500	15,000
101.105.5211	CONTRACT SERVICES	30	-	32	3,941	3,800	4,000
101.105.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-	500	500
101.105.5229	EQUIPMENT REPAIR & MAINTENANCE	45	37	36	-	500	500
101.105.5241	MAINTENANCE CONTRACTS-GENERAL	2,141	2,088	1,800	1,820	1,900	3,500
101.105.5264	TELEPHONE SERVICE	499	518	445	424	550	1,000
101.105.5290	PRINTING & REPRODUCTION	2,736	1,976	3,653	4,241	4,000	4,500
101.105.5319	GENERAL SUPPLIES	-	-	-	-	100	100
101.105.5371	DATA PROCESSING SUPPLIES	232	2,064	635	-	1,200	1,500
101.105.5373	OFFICE SUPPLIES	2,918	2,085	2,774	1,692	3,000	3,000
101.105.5375	POSTAGE	14,494	17,977	15,700	21,531	20,000	23,000
101.105.5401	TRAINING	100	158	170	163	200	300
101.105.5403	CONFERENCE FEES & EXPENSE	681	674	198	772	1,400	1,400
101.105.5407	DUES & SUBSCRIPTIONS	230	280	220	220	200	300
101.105.5409	MILEAGE REIMBURSEMENT	900	830	502	603	1,000	1,000
TOTAL FINANCE DEPT EXP		201,102	199,559	187,977	181,534	369,890	450,300
101.106.5101	SALARIES & WAGES	20,684	21,008	21,008	21,008	25,000	27,000
101.106.5111	PERS	2,866	2,941	2,941	2,941	3,000	3,300
101.106.5117	WORKERS' COMPENSATION	298	500	168	244	500	750
101.106.5121	HEALTH & LIFE INSURANCE	17,163	-	-	-	22,000	-
101.106.5217	LEGAL SERVICES	27,224	36,383	32,013	20,214	42,000	35,000
101.106.5403	CONFERENCE FEES & EXPENSE	200	400	400	400	1,000	1,000
101.106.5407	DUES & SUBSCRIPTIONS	-	775	1,550	-	100	1,000
TOTAL LAW DIRECTOR DEPT EXP		68,435	62,007	58,079	44,807	93,600	68,050
101.110.5115	POLICE & FIRE PENSION	-	-	-	-	-	-
101.110.5116	UNEMPLOYMENT	855	-	2,065	4,076	8,000	8,000
101.110.5209	CONSULTANTS-OTHER	-	92	-	-	1,000	1,000
101.110.5213	COUNTY AUDITOR FEES	8,771	8,337	7,764	8,182	9,000	9,000
101.110.5270	ANNEXATION FEE	154	154	148	-	200	200
101.110.5271	GENERAL LIABILITY INSURANCE	2,000	2,000	1,242	2,419	2,000	6,000
101.110.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	1,080	-	-	-	-	2,000
101.110.5283	BOARD OF ELECTIONS	388	3,975	411	2,716	3,000	5,000
101.110.5286	COUNTY HEALTH DEPARTMENT	5,830	5,591	5,471	5,376	6,000	6,000
101.110.5294	REAL ESTATE TAXES	2,225	2,700	1,911	1,896	2,000	2,000
101.110.5298	ECONOMIC DEVELOPMENT	389	-	-	-	1,000	1,000
101.110.5407	DUES & SUBSCRIPTIONS	6,902	6,809	6,833	6,475	7,000	7,000
101.110.5904	TRANSFER OUT - INTEREST ALLOCATION	10,566	15,000	30,141	32,817	40,000	60,000
101.110.5930	ADVANCES OUT	68,000	-	-	-	-	-
TOTAL MISC EXECUTIVE DEPT EXP		107,159	44,658	55,986	63,957	79,200	107,200
101.117.5211	CONTRACT SERVICES	395	-	-	-	1,400	1,400
101.117.5223	BUILDING REPAIR & MAINTENANCE	1,357	4,259	2,092	2,211	30,000	30,000
101.117.5229	EQUIPMENT REPAIR & MAINTENANCE	3,090	1,130	1,807	880	2,000	2,000
101.117.5231	GROUNDS MAINTENANCE	948	-	-	-	1,000	5,000
101.117.5237	JANITORIAL SERVICE	9,790	11,081	11,481	11,568	12,000	12,000

2016 APPROPRIATION BUDGET

ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
101.117.5241	MAINTENANCE CONTRACTS-GENERAL	2,252	1,139	1,223	2,585	1,400	1,400
101.117.5261	ELECTRIC SERVICE	16,250	20,591	16,441	21,041	21,000	23,000
101.117.5262	GAS SERVICE	5,924	6,201	6,857	8,490	10,500	10,000
101.117.5264	TELEPHONE SERVICE	8,838	9,467	9,893	10,195	10,200	13,000
101.117.5265	TRASH DISPOSAL SERVICE	234	165	180	180	300	500
101.117.5303	BUILDING SUPPLIES	-	-	-	-	1,000	1,000
101.117.5311	CUSTODIAL SUPPLIES	727	1,086	850	662	900	1,000
101.117.5319	GENERAL SUPPLIES	14	168	-	432	500	500
	TOTAL CITY HALL DEPT EXP	49,819	55,287	50,824	58,243	92,200	100,800
101.208.5101	SALARIES & WAGES	610,374	607,364	619,390	578,965	648,000	637,800
101.208.5102	LONGEVITY	12,420	9,960	10,020	10,320	9,500	9,800
101.208.5103	OVERTIME	82,844	55,957	55,776	61,268	61,000	60,900
101.208.5104	RETIREMENT FRINGE PAYOUT	14,671	17,808	3,784	-	27,000	50,000
101.208.5105	HOLIDAY-PERSONAL	35,594	32,702	34,967	34,041	41,600	41,000
101.208.5106	SICK LEAVE	26,701	23,010	13,841	13,129	21,100	27,000
101.208.5107	VACATION	47,976	49,982	53,183	50,089	50,500	64,000
101.208.5109	PART TIME WAGES	-	-	575	4,932	-	-
101.208.5111	PERS	22,450	20,122	21,438	21,740	26,000	20,200
101.208.5112	MEDICARE	12,485	12,174	12,479	11,668	13,500	13,750
101.208.5115	POLICE & FIRE PENSION	149,459	169,519	169,086	157,024	163,200	176,300
101.208.5117	WORKERS' COMPENSATION	13,788	15,000	5,447	8,125	18,200	27,400
101.208.5121	HEALTH & LIFE INSURANCE	196,114	196,006	194,799	232,550	260,000	242,000
101.208.5123	OTHER BENEFITS	5,236	212	124	93	4,000	4,000
101.208.5124	TUITION REIMBURSEMENT	-	-	-	-	1,000	1,000
101.208.5207	COMPUTER SUPPORT & CONSULTING	16,536	16,924	5,858	4,866	18,000	11,000
101.208.5211	CONTRACT SERVICES	571	240	25	375	1,200	1,000
101.208.5217	LEGAL SERVICES	3,179	1,555	309	4,835	4,000	4,000
101.208.5227	COMPUTER EQUIPMENT REPAIR & MAINT	857	32	-	320	500	1,000
101.208.5229	EQUIPMENT REPAIR & MAINTENANCE	1,936	2,322	1,921	1,203	2,000	500
101.208.5247	RADIO REPAIR & MAINTENANCE	2,053	1,695	2,400	1,352	2,000	2,000
101.208.5257	VEHICLE REPAIR & MAINTENANCE	4,469	4,770	6,791	3,205	4,500	4,500
101.208.5264	TELEPHONE SERVICE	2,288	2,353	2,158	2,069	2,500	3,000
101.208.5271	GENERAL LIABILITY INSURANCE	10,794	13,000	7,509	20,042	12,000	15,000
101.208.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	574	1,500	1,000	1,000
101.208.5282	BOARD & CARE OF PRISONERS	2,378	897	1,768	632	5,000	5,000
101.208.5285	FURTHERANCE OF JUSTICE	3,680	2,780	3,500	1,824	5,800	6,000
101.208.5287	JUDGMENTS - FEES - COSTS	321	6	55	26	1,000	1,000
101.208.5292	RENTAL EQUIPMENT	8,330	10,508	10,298	10,049	10,900	11,000
101.208.5301	AMMUNITION & SUPPLIES	3,757	1,972	4,435	4,586	5,000	5,500
101.208.5303	BUILDING SUPPLIES	-	-	-	-	2,000	1,000
101.208.5312	EQUIPMENT REPAIR SUPPLIES	-	-	-	680	-	2,000
101.208.5317	FUEL SUPPLIES	31,000	33,224	34,474	27,125	35,000	32,000
101.208.5319	GENERAL SUPPLIES	2,043	1,245	2,955	2,721	3,975	3,000
101.208.5327	RADIO SUPPLIES	302	-	-	536	1,200	2,000
101.208.5329	SAFETY SUPPLIES	-	2,684	2,476	848	3,000	2,500
101.208.5341	UNIFORM SUPPLIES	13,179	12,077	7,275	13,747	15,000	15,000
101.208.5349	VEHICLE REPAIR SUPPLIES	1,197	3,191	4,513	5,767	7,000	7,000
101.208.5371	DATA PROCESSING SUPPLIES	-	845	270	585	1,000	1,200
101.208.5373	OFFICE SUPPLIES	2,827	2,701	2,093	2,509	3,200	3,000
101.208.5401	TRAINING	3,056	1,207	230	2,202	8,000	7,000
101.208.5403	CONFERENCE FEES & EXPENSE	2,309	1,043	2,127	1,009	-	-

2016 APPROPRIATION BUDGET

ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
101.208.5407	DUES & SUBSCRIPTIONS	590	39	560	240	1,000	750
101.208.5503	CAPITAL OUTLAY - EQUIPMENT	19,000	-	-	-	-	-
TOTAL POLICE DEPT EXP		1,366,764	1,327,127	1,299,481	1,298,797	1,500,375	1,523,100
101.209.5101	SALARIES & WAGES	101,753	84,739	84,513	101,978	104,800	113,700
101.209.5102	LONGEVITY	2,700	2,820	1,020	1,080	1,300	1,400
101.209.5103	OVERTIME	11,880	3,933	3,818	10,257	15,000	17,000
101.209.5104	RETIREMENT FRINGE PAYOUT	-	4,047	-	-	-	6,000
101.209.5105	HOLIDAY-PERSONAL	5,669	4,872	4,724	5,929	6,300	6,700
101.209.5106	SICK LEAVE	1,138	1,826	1,461	1,331	2,500	2,600
101.209.5107	VACATION	11,950	6,638	4,822	5,834	8,400	9,000
101.209.5108	VOLUNTEER FIRE	31,003	23,336	31,455	28,133	30,000	31,000
101.209.5111	PERS	1,500	870	1,485	1,471	1,100	1,100
101.209.5112	MEDICARE	2,320	1,802	1,845	2,064	2,500	2,700
101.209.5113	FICA	1,525	1,081	1,401	1,121	1,900	1,900
101.209.5115	POLICE & FIRE PENSION	32,358	29,942	25,737	30,268	33,200	36,100
101.209.5116	UNEMPLOYMENT	-	-	-	-	100	1,000
101.209.5117	WORKERS' COMPENSATION	4,504	6,100	1,170	2,832	6,100	7,800
101.209.5121	HEALTH & LIFE INSURANCE	30,000	28,088	27,277	35,960	37,800	35,500
101.209.5123	OTHER BENEFITS	687	1,134	922	1,042	1,000	2,000
101.209.5124	TUITION REIMBURSEMENT	-	-	-	-	1,000	1,000
101.209.5207	COMPUTER SUPPORT & CONSULTING	2,690	2,876	1,155	1,998	3,000	7,000
101.209.5211	CONTRACT SERVICES	-	1,639	1,788	1,788	1,800	500
101.209.5223	BUILDING REPAIR & MAINTENANCE	3,821	1,818	2,858	1,458	3,000	8,000
101.209.5227	COMPUTER EQUIPMENT REPAIR & MAINT	200	105	210	-	300	300
101.209.5229	EQUIPMENT REPAIR & MAINTENANCE	4,018	1,058	1,160	8,200	7,800	8,200
101.209.5241	MAINTENANCE CONTRACTS-GENERAL	6,881	4,112	7,332	3,388	2,000	2,000
101.209.5247	RADIO REPAIR & MAINTENANCE	2,341	2,144	1,998	2,190	2,500	2,500
101.209.5257	VEHICLE REPAIR & MAINTENANCE	2,503	5,434	969	2,085	4,000	3,000
101.209.5261	ELECTRIC SERVICE	10,437	10,027	11,359	12,867	12,000	12,000
101.209.5262	GAS SERVICE	10,464	6,323	6,750	9,709	9,500	9,800
101.209.5264	TELEPHONE SERVICE	1,545	1,293	1,296	1,317	1,400	1,400
101.209.5265	TRASH DISPOSAL SERVICE	746	708	240	260	250	270
101.209.5271	GENERAL LIABILITY INSURANCE	8,664	10,000	7,028	11,602	10,000	12,000
101.209.5273	OTHER INSURANCE-NON BORMA	600	600	5,113	4,266	5,200	5,000
101.209.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	1,000	-	-	-	1,000	1,000
101.209.5305	CHEMICALS	581	-	-	-	500	500
101.209.5311	CUSTODIAL SUPPLIES	796	810	1,009	876	1,000	1,000
101.209.5313	FIRE EXTINGUISHERS	484	128	342	-	500	500
101.209.5317	FUEL SUPPLIES	8,207	7,581	9,047	8,537	10,000	9,000
101.209.5319	GENERAL SUPPLIES	1,747	1,318	1,117	1,901	1,500	1,500
101.209.5327	RADIO SUPPLIES	743	169	221	-	5,800	7,500
101.209.5329	SAFETY SUPPLIES	1,257	1,164	448	901	1,500	1,500
101.209.5337	SMALL TOOLS	285	485	160	775	800	800
101.209.5341	UNIFORM SUPPLIES	1,208	222	794	1,117	1,500	1,300
101.209.5349	VEHICLE REPAIR SUPPLIES	810	1,605	1,634	1,969	2,500	2,500
101.209.5371	DATA PROCESSING SUPPLIES	900	500	1,790	1,806	2,000	1,800
101.209.5373	OFFICE SUPPLIES	589	223	468	190	1,000	500
101.209.5401	TRAINING	325	97	560	25	3,000	2,000
101.209.5403	CONFERENCE FEES & EXPENSE	192	105	35	409	1,200	1,000
101.209.5407	DUES & SUBSCRIPTIONS	931	713	638	669	800	700
101.209.5507	CAPITAL OUTLAY - OTHER	-	-	2,869	-	-	-

2016 APPROPRIATION BUDGET

ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
101.209.5917	TRANSFER TO CAPITAL IMPROV	12,000	12,000	12,000	6,000	-	-
	TOTAL FIRE DEPT EXP	325,952	276,485	274,037	315,601	350,350	381,570
101.212.5101	SALARIES & WAGES	148,751	151,150	154,683	158,146	156,000	208,600
101.212.5102	LONGEVITY	1,740	1,920	2,100	2,280	2,500	2,700
101.212.5103	OVERTIME	23,786	17,872	27,329	32,237	21,100	28,000
101.212.5104	RETIREMENT FRINGE PAYOUT	-	-	-	-	10,000	20,000
101.212.5105	HOLIDAY-PERSONAL	10,175	9,999	10,419	10,419	11,000	17,000
101.212.5106	SICK LEAVE	2,506	823	2,110	2,145	2,400	6,000
101.212.5107	VACATION	8,219	10,547	6,265	5,471	11,600	15,400
101.212.5109	VOLUNTEER RESCUE	163,135	161,538	162,582	140,884	176,000	176,000
101.212.5111	PERS	6,108	5,690	5,478	4,111	6,200	6,400
101.212.5112	MEDICARE	4,980	4,896	5,132	4,982	5,500	6,700
101.212.5113	FICA	7,322	7,425	7,708	6,951	11,000	11,400
101.212.5115	POLICE & FIRE PENSION	45,683	48,120	55,084	50,722	48,800	66,100
101.212.5116	UNEMPLOYMENT	-	305	134	-	2,000	2,000
101.212.5117	WORKERS' COMPENSATION	14,272	18,000	7,973	10,675	29,100	33,400
101.212.5121	HEALTH & LIFE INSURANCE	35,230	35,194	36,017	41,783	44,000	40,500
101.212.5123	OTHER BENEFITS	183	682	164	160	400	400
101.212.5124	TUITION REIMBURSEMENT	-	-	-	-	1,000	1,000
101.212.5201	ACCOUNTING SERVICES	11,805	14,383	12,579	10,980	12,500	12,500
101.212.5217	LEGAL SERVICES	-	-	624	1,862	1,500	1,500
101.212.5227	COMPUTER EQUIPMENT REPAIR & MAINT	245	-	255	-	400	500
101.212.5229	EQUIPMENT REPAIR & MAINTENANCE	1,076	58	842	1,000	1,200	1,200
101.212.5241	MAINTENANCE CONTRACTS-GENERAL	1,200	1,242	1,250	1,384	1,500	2,500
101.212.5247	RADIO REPAIR & MAINTENANCE	593	408	601	-	800	800
101.212.5257	VEHICLE REPAIR & MAINTENANCE	2,594	1,872	1,181	2,441	2,500	2,500
101.212.5261	ELECTRIC SERVICE	140	-	-	-	-	-
101.212.5264	TELEPHONE SERVICE	1,359	1,911	1,624	1,424	3,300	3,300
101.212.5271	GENERAL LIABILITY INSURANCE	4,402	5,000	3,106	6,048	4,000	5,000
101.212.5273	OTHER INSURANCE-NON BORMA	4,514	4,513	-	-	-	-
101.212.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	-	1,000	1,000
101.212.5291	REFUNDS	4,305	26	2,125	1,663	2,000	2,000
101.212.5317	FUEL SUPPLIES	5,150	7,261	6,840	4,784	7,200	6,000
101.212.5319	GENERAL SUPPLIES	768	1,959	337	164	1,000	1,000
101.212.5323	MEDICAL SUPPLIES	5,012	4,978	5,384	5,360	6,000	6,500
101.212.5325	OXYGEN	1,772	1,857	1,377	1,143	1,900	2,000
101.212.5329	SAFETY SUPPLIES	-	-	83	199	500	500
101.212.5337	SMALL TOOLS	120	-	-	200	300	200
101.212.5341	UNIFORM SUPPLIES	549	1,117	1,193	676	1,500	1,300
101.212.5349	VEHICLE REPAIR SUPPLIES	348	660	828	2,688	1,500	1,500
101.212.5373	OFFICE SUPPLIES	310	461	310	168	600	500
101.212.5401	TRAINING	100	220	30	520	4,000	3,000
101.212.5403	CONFERENCE FEES & EXPENSE	-	-	-	118	800	500
101.212.5407	DUES & SUBSCRIPTIONS	125	-	-	-	-	-
101.212.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	40,000	-
	TOTAL RESCUE DEPT EXP	518,727	522,088	523,749	513,789	634,600	697,400
101.219.5101	SALARIES & WAGES	38,306	4,190	7,108	-	-	-
101.219.5103	OVERTIME	-	5	6	-	-	-
101.219.5105	HOLIDAY-PERSONAL	2,105	152	283	-	-	-
101.219.5106	SICK LEAVE	963	13	52	-	-	-

2016 APPROPRIATION BUDGET

ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
101.219.5107	VACATION	2,569	249	629	-	-	-
101.219.5111	PERS	6,101	796	869	59	-	-
101.219.5112	MEDICARE	605	32	40	-	-	-
101.219.5117	WORKERS' COMPENSATION	588	800	(269)	204	-	-
101.219.5121	HEALTH & LIFE INSURANCE	14,959	(360)	-	-	-	-
101.219.5123	OTHER BENEFITS	22	-	-	150	-	-
101.219.5201	ACCOUNTING	-	-	-	9	-	-
101.219.5211	CONTRACT SERVICES	443	3,089	2,185	29,276	75,000	74,000
101.219.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-	200	200
101.219.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	-	-	200	200
101.219.5264	TELEPHONE SERVICE	349	31	80	-	100	100
101.219.5281	ADVERTISING	418	494	503	265	600	600
101.219.5291	REFUNDS	-	330	-	-	100	100
101.219.5317	FUEL SUPPLIES	971	305	463	140	500	500
101.219.5319	GENERAL SUPPLIES	260	-	55	35	200	200
101.219.5341	UNIFORM SUPPLIES	-	-	-	-	200	200
101.219.5371	DATA PROCESSING SUPPLIES	353	250	-	795	300	800
101.219.5373	OFFICE SUPPLIES	787	146	-	278	400	250
101.219.5401	TRAINING	65	-	-	-	200	200
101.219.5403	CONFERENCE FEES & EXPENSE	566	-	-	-	200	200
101.219.5407	DUES & SUBSCRIPTIONS	150	-	200	-	200	200
TOTAL CODE ENFORCEMENT DEPT EX)		70,580	10,521	12,204	31,211	78,400	77,750
101.307.5211	CONTRACT SERVICES	4,111	930	2,738	1,280	3,000	3,000
101.307.5245	PARKING LOT MAINTENANCE	3,042	4,558	-	-	3,000	3,000
101.307.5252	DITCH MAINTENANCE	331	1,600	696	1,300	1,300	3,650
101.307.5261	ELECTRIC SERVICE	53,274	68,530	49,059	58,072	55,500	59,000
101.307.5262	GAS SERVICE	346	50	-	-	-	-
101.307.5263	LANDFILL SERVICE	3,697	1,702	3,112	1,853	3,000	3,500
101.307.5305	CHEMICALS	-	580	1,684	-	1,500	1,500
101.307.5319	GENERAL SUPPLIES	660	762	-	-	-	-
101.307.5334	GROUNDS MAINTENANCE SUPPLIES	-	-	-	-	-	2,000
101.307.5335	STREET SIGNS	1,036	700	399	355	1,000	1,000
TOTAL PUBLIC SERVICE DEPT EXP		66,497	79,412	57,688	62,860	68,300	76,650
101.316.5101	SALARIES & WAGES	39,555	38,797	39,000	39,239	42,000	47,000
101.316.5102	LONGEVITY	720	780	840	900	1,000	1,050
101.316.5103	OVERTIME	2,141	92	105	-	-	-
101.316.5105	HOLIDAY-PERSONAL	-	2,096	2,200	2,312	2,600	2,900
101.316.5106	SICK LEAVE	-	734	854	899	2,200	1,700
101.316.5107	VACATION	2,837	2,099	4,350	2,981	4,200	4,700
101.316.5111	PERS	6,326	6,165	6,600	8,144	7,300	8,000
101.316.5112	MEDICARE	622	637	719	779	800	850
101.316.5117	WORKERS' COMPENSATION	714	800	291	390	1,200	1,900
101.316.5121	HEALTH & LIFE INSURANCE	14,959	14,585	15,001	18,054	20,000	17,700
101.316.5123	OTHER BENEFITS	10	-	5	-	-	-
101.316.5207	COMPUTER SUPPORT & CONSULTING	1,601	2,023	2,175	1,971	2,200	2,200
101.316.5211	CONTRACT SERVICES	52,095	51,047	53,358	49,145	53,000	53,000
101.316.5215	ENGINEERING CONSULTANTS	2,150	3,950	5,299	4,867	5,300	5,000
101.316.5218	LICENCES & PERMITS	-	-	175	200	200	200
101.316.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-	200	200
101.316.5229	EQUIPMENT REPAIR & MAINTENANCE	312	111	418	330	300	300

2016 APPROPRIATION BUDGET

ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
101.316.5241	MAINTENANCE CONTRACTS-GENERAL	-	-	-	-	600	1,000
101.316.5257	VEHICLE REPAIR & MAINTENANCE	52	44	245	214	-	-
101.316.5264	TELEPHONE SERVICE	212	213	172	169	200	200
101.316.5290	PRINTING & REPRODUCTION	198	-	215	58	400	400
101.316.5317	FUEL SUPPLIES	188	66	119	140	200	100
101.316.5319	GENERAL SUPPLIES	194	-	-	-	200	200
101.316.5337	SMALL TOOLS	-	-	348	-	200	200
101.316.5349	VEHICLE REPAIR SUPPLIES	-	-	-	-	500	500
101.316.5371	DATA PROCESSING SUPPLIES	868	-	323	386	400	1,000
101.316.5373	OFFICE SUPPLIES	499	355	262	144	200	200
101.316.5401	TRAINING	-	608	10	15	900	500
101.316.5403	CONFERENCE FEES & EXPENSE	-	41	-	-	-	-
101.316.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	140	-	-	-
101.316.5507	CAPITAL OUTLAY - OTHER	-	-	88,382	700	-	-
TOTAL ENGINEERING & PW DEPT EXP		126,255	125,243	221,608	132,039	146,300	151,000
101.518.5101	SALARIES & WAGES	129,727	129,528	115,344	133,457	454,000	467,000
101.518.5102	LONGEVITY	3,126	3,273	3,420	3,366	9,600	10,100
101.518.5103	OVERTIME	5,886	1,194	1,601	4,740	29,000	29,000
101.518.5104	RETIREMENT FRINGE PAYOUT	-	-	8,117	-	25,000	30,000
101.518.5105	HOLIDAY-PERSONAL	7,529	7,437	6,961	7,863	29,000	28,000
101.518.5106	SICK LEAVE	6,640	4,686	4,061	4,259	11,200	16,400
101.518.5107	VACATION	13,162	14,500	10,257	13,310	45,200	42,000
101.518.5111	PERS	24,086	22,600	20,343	21,419	81,000	83,000
101.518.5112	MEDICARE	2,040	1,995	2,012	2,211	8,400	8,700
101.518.5116	UNEMPLOYMENT	-	-	-	-	1,000	1,000
101.518.5117	WORKERS' COMPENSATION	2,489	3,000	1,131	1,466	12,600	18,600
101.518.5121	HEALTH & LIFE INSURANCE	37,616	36,190	31,201	44,918	210,000	153,000
101.518.5123	OTHER BENEFITS	-	-	-	-	1,600	1,000
101.518.5223	BUILDING REPAIR & MAINTENANCE	471	10,587	622	(2,800)	2,000	2,000
101.518.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	120	-	-	500	500
101.518.5229	EQUIPMENT REPAIR & MAINTENANCE	-	385	-	-	700	700
101.518.5231	GROUNDS MAINTENANCE	-	205	3,881	-	1,400	-
101.518.5237	JANITORIAL SERVICE	2,196	2,200	2,249	2,123	2,400	-
101.518.5247	RADIO REPAIR & MAINTENANCE	373	511	615	377	400	-
101.518.5261	ELECTRIC SERVICE	4,995	5,862	4,287	5,232	6,000	6,000
101.518.5262	GAS SERVICE	1,659	1,147	1,664	2,348	3,500	3,000
101.518.5264	TELEPHONE SERVICE	1,271	1,166	1,420	1,427	1,800	2,500
101.518.5265	TRASH DISPOSAL SERVICE	722	671	660	660	700	700
101.518.5271	GENERAL LIABILITY INSURANCE	4,402	5,000	3,106	6,048	4,500	7,000
101.518.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	-	1,000	2,000
101.518.5303	BUILDING SUPPLIES	1,516	460	1,180	996	3,000	3,000
101.518.5311	CUSTODIAL SUPPLIES	254	319	165	400	400	600
101.518.5312	EQUIPMENT REPAIR SUPPLIES	596	255	231	224	1,000	1,500
101.518.5319	GENERAL SUPPLIES	1,000	153	1,200	497	1,300	1,200
101.518.5327	RADIO SUPPLIES	500	-	-	721	1,000	1,000
101.518.5337	SMALL TOOLS	800	427	80	117	500	500
101.518.5349	VEHICLE REPAIR SUPPLIES	-	-	-	-	500	500
101.518.5371	DATA PROCESSING SUPPLIES	-	-	-	-	-	1,500
101.518.5401	TRAINING	-	450	110	327	500	500
101.518.5407	DUES & SUBSCRIPTIONS	37	37	37	37	150	50
101.518.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	4,000

2016 APPROPRIATION BUDGET

ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
101.518.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-	4,000
	TOTAL CITY GARAGE DEPT EXP	253,093	254,359	225,956	255,742	950,850	930,550
101.523.5101	SALARIES & WAGES	15,762	14,469	8,830	14,811	-	-
101.523.5102	LONGEVITY	312	336	360	384	-	-
101.523.5103	OVERTIME	1,445	732	922	1,603	-	-
101.523.5105	HOLIDAY-PERSONAL	989	788	788	1,062	-	-
101.523.5106	SICK LEAVE	-	69	449	-	-	-
101.523.5107	VACATION	1,062	1,807	831	1,280	-	-
101.523.5109	SEASONAL LABOR	5,716	3,445	7,811	5,911	11,000	12,000
101.523.5111	PERS	3,953	3,027	2,730	3,611	850	850
101.523.5112	MEDICARE	375	286	263	310	100	100
101.523.5116	UNEMPLOYMENT	-	-	-	-	300	300
101.523.5117	WORKERS' COMPENSATION	392	600	112	244	-	-
101.523.5121	HEALTH & LIFE INSURANCE	5,983	5,894	5,992	7,223	-	-
101.523.5207	COMPUTER SUPPORT & CONSULTING	-	-	-	-	500	1,000
101.523.5211	CONTRACT SERVICES	409	497	84	438	600	600
101.523.5261	ELECTRIC SERVICE	313	425	327	423	500	500
101.523.5265	TRASH DISPOSAL SERVICE	111	20	-	-	-	-
101.523.5289	PAUPER BURIAL	-	1,500	1,950	1,650	3,000	3,000
101.523.5292	RENTAL EQUIPMENT	-	-	-	-	1,000	1,000
101.523.5299	ADMINISTRATIVE ALLOCATION	-	-	-	-	14,500	-
101.523.5303	BUILDING SUPPLIES	-	170	-	296	300	1,000
101.523.5312	EQUIPMENT REPAIR SUPPLIES	700	1,318	300	458	700	1,000
101.523.5317	FUEL SUPPLIES	1,600	840	1,313	1,065	1,700	1,700
101.523.5319	GENERAL SUPPLIES	905	-	1,055	700	700	1,000
101.523.5329	SAFETY SUPPLIES	400	-	100	-	200	200
101.523.5334	GROUND MAINTENANCE SUPPLIES	500	500	462	770	1,000	1,000
101.523.5337	SMALL TOOLS	500	155	300	246	500	700
101.523.5373	OFFICE SUPPLIES	97	78	-	-	200	200
101.523.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	9,000
	TOTAL CEMETERY DEPT EXP	41,524	36,955	34,977	42,484	37,650	35,150
	TOTAL GENERAL FUND EXP	3,339,337	3,130,285	3,125,477	3,123,457	4,621,965	4,840,970
202	INCOME TAX OPERATION FUND						
202.000.4120	INCOME TAX COLLECTIONS	2,238,828	2,238,587	2,033,062	2,132,589	2,181,800	2,180,000
202.000.4611	REIMBURSEMENTS-REFUNDS	-	-	9	-	-	-
202.000.4760	TRANSFERS IN: OTHER	-	63,000	-	-	-	-
202.000.4999	CARRY OVER	-	-	-	-	40,000	475,000
	TOTAL INCOME TAX OP FUND REV	2,238,828	2,301,587	2,033,071	2,132,589	2,221,800	2,655,000
202.130.5101	SALARIES & WAGES	44,860	44,126	42,778	39,954	36,000	34,500
202.130.5102	LONGEVITY	1,164	1,236	1,350	1,338	1,300	1,350
202.130.5103	OVERTIME	266	-	77	266	300	300
202.130.5105	HOLIDAY-PERSONAL	2,564	2,601	2,718	2,312	2,300	2,500
202.130.5106	SICK LEAVE	1,857	1,761	1,226	408	1,700	1,300
202.130.5107	VACATION	4,677	4,327	4,174	4,610	4,300	8,700
202.130.5111	PERS	7,743	7,596	7,377	6,844	6,400	6,800
202.130.5112	MEDICARE	769	744	717	660	700	700
202.130.5117	WORKERS' COMPENSATION	872	900	350	488	1,000	1,600

2016 APPROPRIATION BUDGET

ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
202.130.5121	HEALTH & LIFE INSURANCE	17,950	17,482	17,421	19,860	19,000	17,700
202.130.5123	OTHER BENEFITS	-	-	-	-	500	500
202.130.5124	TUITION REIMBURSEMENT	-	-	-	-	500	500
202.130.5205	AUDITING	9,275	8,713	8,469	7,769	10,000	10,000
202.130.5207	COMPUTER SUPPORT & CONSULTING	2,235	2,300	2,589	2,513	2,600	5,000
202.130.5217	LEGAL SERVICES	1,809	1,160	2,427	1,541	3,000	4,000
202.130.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	-	-	400	400
202.130.5290	PRINTING & REPRODUCTION	1,046	737	200	1,127	800	1,200
202.130.5291	REFUNDS	100,411	118,127	68,888	32,450	100,000	110,000
202.130.5319	GENERAL SUPPLIES	-	523	-	-	-	-
202.130.5371	DATA PROCESSING SUPPLIES	-	-	-	-	-	1,000
202.130.5373	OFFICE SUPPLIES	612	-	747	497	700	700
202.130.5375	POSTAGE	4,938	2,736	7,593	3,718	7,000	9,000
202.130.5401	TRAINING	81	8	10	23	200	200
202.130.5403	CONFERENCE FEES & EXPENSE	-	-	73	-	500	500
202.130.5409	MILEAGE REIMBURSEMENT	171	174	-	85	200	200
202.130.5903	TRANSFER FROM INCOME TAX-DESIGNA	2,260,700	2,241,075	1,899,256	1,974,200	1,988,000	2,403,300
TOTAL INCOME TAX OP FUND EXP		2,463,999	2,456,325	2,068,440	2,100,661	2,187,400	2,621,950
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203	STREET MAINTENANCE & REPAIR						
203.000.4240	MOTOR VEHICLE LICENSE	43,857	40,514	40,462	39,364	43,000	41,000
203.000.4250	GASOLINE TAX CENTS PER GALLON	60,725	61,402	60,523	60,242	59,000	60,600
203.000.4252	GASOLINE EXCISE TAX	120,716	119,775	119,586	117,703	117,000	118,000
203.000.4260	GRANT PROCEEDS	-	-	1,500	-	-	-
203.000.4611	REIMBURSEMENTS-REFUNDS	-	140	1,691	1,282	-	-
203.000.4613	SALE OF FIXED ASSETS	7,900	-	-	-	-	-
203.000.4614	DELINQUENT FEES, INTEREST	28	-	-	-	-	-
203.000.4660	INTEREST EARNED	531	1,319	2,014	3,150	2,100	3,300
203.000.4710	TRANSFER FROM INCOME TAX	190,000	144,321	80,671	80,000	26,000	30,000
203.000.4999	CARRY OVER	-	-	-	-	148,000	200,000
TOTAL STREET MAINT & REPAIR REV		423,757	367,471	306,447	301,741	395,100	452,900
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203.361.5101	SALARIES & WAGES	125,907	128,075	90,046	76,921	-	-
203.361.5102	LONGEVITY	4,272	3,546	3,795	1,900	-	-
203.361.5103	OVERTIME	5,586	3,889	3,947	7,258	-	-
203.361.5104	RETIREMENT FRINGE PAYOUT	-	-	22,084	-	-	-
203.361.5105	HOLIDAY-PERSONAL	7,560	7,414	4,704	5,670	-	-
203.361.5106	SICK LEAVE	12,064	4,407	1,747	3,550	-	-
203.361.5107	VACATION	13,777	16,196	5,184	6,956	-	-
203.361.5111	PERS	24,002	23,103	16,244	13,994	-	-
203.361.5112	MEDICARE	1,367	1,289	1,545	1,458	-	-
203.361.5117	WORKERS' COMPENSATION	3,260	3,498	706	1,462	-	-
203.361.5121	HEALTH & LIFE INSURANCE	51,338	46,833	21,472	27,568	-	-
203.361.5123	OTHER BENEFITS	875	451	362	209	-	-
203.361.5207	COMPUTER SUPPORT & CONSULTING	400	400	400	400	500	500
203.361.5211	CONTRACT SERVICES	950	-	1,064	-	1,000	1,000
203.361.5218	LICENCES & PERMITS	140	356	162	105	200	200
203.361.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	175	-	-	-
203.361.5229	EQUIPMENT REPAIR & MAINTENANCE	244	213	-	-	1,200	2,000
203.361.5241	MAINTENANCE CONTRACTS-GENERAL	-	-	-	-	1,400	1,400
203.361.5247	RADIO REPAIR & MAINTENANCE	417	351	521	377	500	-

2016 APPROPRIATION BUDGET

ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
203.361.5249	SEWER LINE MAINTENANCE	-	-	-	-	-	-
203.361.5250	STORM SEWER LINE MAINTENANCE	-	26,144	-	-	2,500	2,500
203.361.5251	STREET MAINTENANCE	14,450	-	-	-	-	-
203.361.5253	TRAFFIC-STREET LIGHT MAINTENANCE	135	-	-	-	2,000	3,000
203.361.5257	VEHICLE REPAIR & MAINTENANCE	-	2,081	581	175	2,000	2,000
203.361.5271	GENERAL LIABILITY INSURANCE	8,664	10,000	6,212	12,096	9,000	11,000
203.361.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	-	1,000	1,000
203.361.5292	RENTAL EQUIPMENT	1,350	2,250	-	-	1,500	1,500
203.361.5299	ADMINISTRATIVE ALLOCATION	-	-	-	-	219,000	222,000
203.361.5312	EQUIPMENT REPAIR SUPPLIES	4,090	3,581	5,015	4,249	5,800	6,000
203.361.5317	FUEL SUPPLIES	15,838	15,619	13,324	19,789	16,500	16,000
203.361.5319	GENERAL SUPPLIES	(3,912)	1,629	375	239	1,200	1,200
203.361.5327	RADIO SUPPLIES	-	-	-	-	800	800
203.361.5329	SAFETY SUPPLIES	2,805	1,162	1,971	948	2,500	2,000
203.361.5331	SALT SUPPLIES	6,713	9,617	5,265	14,043	20,000	25,000
203.361.5333	STREET REPAIR SUPPLIES	25,979	29,584	23,378	60,732	60,000	70,000
203.361.5334	GROUNDS MAINTENANCE SUPPLIES	500	500	300	300	500	500
203.361.5335	STREET SIGNS	1,021	735	112	148	1,200	-
203.361.5337	SMALL TOOLS	1,058	781	285	615	1,000	1,000
203.361.5339	TRAFFIC SIGNS	7,205	1,202	5,580	1,900	6,000	7,500
203.361.5341	UNIFORM SUPPLIES	766	223	-	-	800	800
203.361.5348	STORM SEWER SUPPLIES	1,829	2,456	-	1,410	2,500	2,600
203.361.5349	VEHICLE REPAIR SUPPLIES	6,558	2,847	5,386	5,429	6,500	6,500
203.361.5371	DATA PROCESSING SUPPLIES	399	198	208	199	300	300
203.361.5373	OFFICE SUPPLIES	233	93	199	187	300	300
203.361.5401	TRAINING	125	778	239	-	800	800
203.361.5403	CONFERENCE FEES & EXPENSE	268	249	112	118	-	-
203.361.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	-	-	6,500
TOTAL STREET MAINT & REPAIR EXP		348,232	351,750	242,699	270,404	368,500	395,900
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204	SCHOOL RESOURCE OFFICER						
204.000.4260	GRANT PROCEEDS	16,128	10,567	11,086	11,041	12,000	12,000
TOTAL SCHOOL RESOURCE OFFICER R		16,128	10,567	11,086	11,041	12,000	12,000
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204.000.5101	SALARIES & WAGES	14,200	10,597	11,153	11,000	12,000	12,000
204.000.5112	MEDICARE	300	-	-	-	-	-
204.000.5115	POLICE & FIRE PENSION	3,500	-	-	-	-	-
TOTAL SCHOOL RESOURCE OFFICER E		18,000	10,597	11,153	11,000	12,000	12,000
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206	STATE HIGHWAY IMPROVEMENT						
206.000.4240	MOTOR VEHICLE LICENSE	3,673	3,285	3,281	3,192	3,500	3,300
206.000.4250	GASOLINE TAX	5,095	4,979	4,907	4,884	4,800	4,900
206.000.4252	GASOLINE EXCISE TAX CENTS PER GALLON	10,144	9,711	9,696	9,544	9,500	9,600
206.000.4660	INTEREST EARNED	76	234	401	603	500	1,200
206.000.4710	TRANSFER FROM INCOME TAX	-	-	-	-	46,000	20,000
206.000.4999	CARRY OVER	-	-	-	-	36,000	70,000
TOTAL STATE HIGHWAY IMPROV REV		18,987	18,209	18,285	18,222	100,300	109,000
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206.362.5211	CONTRACT SERVICES	-	-	-	-	3,000	3,000
206.362.5331	SALT SUPPLIES	6,713	4,725	4,965	11,796	15,000	25,000

2016 APPROPRIATION BUDGET

ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
206.362.5333	STREET REPAIR SUPPLIES	1,000	-	-	528	1,000	5,000
206.362.5339	TRAFFIC SIGNS	500	-	-	1,000	1,000	1,000
206.362.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	80,000	54,300
TOTAL STATE HIGHWAY IMPROV EXP		8,213	4,725	4,965	13,324	100,000	88,300
208 RECREATION FUND							
208.000.4110	REAL ESTATE TAX	39,954	39,211	36,446	41,118	42,000	43,000
208.000.4111	PERSONAL PROPERTY TAX	-	-	-	-	-	-
208.000.4113	MOBILE HOME TAX	42	35	45	45	100	50
208.000.4114	COMMERCIAL ACTIVITY TAX	7,840	-	-	-	-	-
208.000.4130	LODGING TAX	4,325	3,759	3,298	7,058	6,000	6,000
208.000.4211	HOMESTEAD AND ROLLOBACK TAX	5,032	5,222	4,899	3,187	4,500	4,900
208.000.4340	SWIMMING POOL SALES - FEES	-	21,687	15,262	13,936	18,000	18,000
208.000.4341	PHYSICAL FITNESS FEES	-	780	550	680	600	600
208.000.4342	CONCESSION STAND SALES	-	8,482	5,649	4,838	4,000	5,700
208.000.4350	RENTALS-RESERVATIONS	16,810	23,263	19,474	16,970	20,000	20,000
208.000.4351	GOLF FEES	-	-	-	-	-	-
208.000.4352	FESTIVAL REVENUE	23,053	21,735	15,447	17,853	22,000	18,000
208.000.4611	REIMBURSEMENTS-REFUNDS	5,550	100	475	-	500	-
208.000.4612	SUNDRY	-	-	-	120	-	-
208.000.4613	SALE OF FIXED ASSETS	-	-	-	475	-	-
208.000.4620	DONATIONS	-	12,758	5,815	11,175	10,250	10,000
208.000.4660	INTEREST EARNED	195	200	300	474	750	500
208.000.4710	TRANSFER FROM INCOME TAX	32,000	99,807	94,023	100,000	90,000	161,000
208.000.4720	TRANSFERS IN	-	52,000	15,093	-	-	-
208.000.4750	ADVANCES IN	-	-	-	-	-	-
208.000.4999	CARRY OVER	-	-	-	-	50,000	1,400
TOTAL RECREATION FUND REV		134,801	289,040	216,775	217,928	268,700	289,150
208.472.5101	SALARIES & WAGES	34,634	45,942	25,389	45,184	46,500	51,400
208.472.5102	LONGEVITY	1,440	1,860	1,920	-	100	120
208.472.5103	OVERTIME	11,151	13,565	6,691	8,963	9,700	10,500
208.472.5104	RETIREMENT FRINGE PAYOUT	-	-	24,649	-	-	-
208.472.5105	HOLIDAY-PERSONAL	2,004	2,505	1,350	2,441	2,700	3,000
208.472.5106	SICK LEAVE	842	1,052	-	151	500	600
208.472.5107	VACATION	5,531	4,810	87	-	2,000	2,300
208.472.5109	SEASONAL LABOR - RECREATION	27,702	24,379	23,886	22,181	28,000	28,000
208.472.5110	SEASONAL LABOR - POOL	-	29,047	35,577	28,988	29,000	28,000
208.472.5111	PERS	11,140	17,366	13,433	15,628	16,600	17,800
208.472.5112	MEDICARE	375	775	1,343	1,605	1,800	1,850
208.472.5113	FICA	23	-	-	-	-	-
208.472.5116	UNEMPLOYMENT	-	-	43	-	1,000	-
208.472.5117	WORKERS' COMPENSATION	1,349	2,751	564	1,166	2,600	4,100
208.472.5121	HEALTH & LIFE INSURANCE	11,857	14,900	1,997	6,829	19,000	15,000
208.472.5123	OTHER BENEFITS	862	882	1,297	1,059	1,300	1,300
208.472.5202	SALES TAX	-	597	529	407	600	500
208.472.5211	CONTRACT SERVICES	800	800	1,800	800	800	800
208.472.5213	COUNTY AUDITOR FEES	1,368	1,232	1,135	1,188	2,000	1,350
208.472.5218	LICENCES & PERMITS	-	1,224	1,344	1,879	1,000	1,100
208.472.5223	BUILDING REPAIR & MAINTENANCE	479	478	1,071	700	700	700
208.472.5225	BUILDING SECURITY	309	366	336	336	400	400

2016 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET	
208.472.5229	EQUIPMENT REPAIR & MAINTENANCE	407	408	1,539	16	1,000	1,000
208.472.5231	GROUNDS MAINTENANCE	1,454	1,800	-	(536)	500	1,000
208.472.5241	MAINTENANCE CONTRACTS-GENERAL	446	595	672	-	500	500
208.472.5257	VEHICLE REPAIR & MAINTENANCE	-	600	48	140	500	1,000
208.472.5261	ELECTRIC SERVICE	9,464	18,534	14,976	16,475	17,500	17,500
208.472.5262	GAS SERVICE	-	654	850	1,382	1,300	1,300
208.472.5264	TELEPHONE SERVICE	984	2,143	1,523	1,821	1,600	2,500
208.472.5265	TRASH DISPOSAL SERVICE	905	1,435	1,251	1,063	2,100	1,300
208.472.5266	WATER & SEWER SERVICE	-	336	542	342	-	-
208.472.5271	GENERAL LIABILITY INSURANCE	4,402	10,000	6,212	12,096	7,000	10,000
208.472.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	(3,400)	4,400	1,000	1,223	2,000	2,000
208.472.5281	ADVERTISING	-	-	-	-	100	100
208.472.5284	FESTIVAL IN PARK	18,113	18,266	14,619	14,514	17,000	16,000
208.472.5291	REFUNDS	175	100	400	420	500	500
208.472.5297	OTHER SERVICES	4,650	4,800	4,417	4,799	4,800	5,000
208.472.5303	BUILDING SUPPLIES	-	-	335	3,306	3,000	5,500
208.472.5305	CHEMICALS	-	4,192	3,731	2,915	4,000	3,200
208.472.5309	CONCESSION SUPPLIES	-	5,101	3,471	3,315	3,500	3,000
208.472.5311	CUSTODIAL SUPPLIES	475	1,182	749	1,040	1,200	1,100
208.472.5312	EQUIPMENT REPAIR SUPPLIES	-	-	-	1,894	3,500	3,000
208.472.5315	FIREWORKS	3,800	4,057	4,500	3,000	4,000	4,000
208.472.5317	FUEL SUPPLIES	6,300	5,313	6,000	3,037	5,500	4,500
208.472.5319	GENERAL SUPPLIES	12,689	16,995	14,046	4,688	4,100	4,000
208.472.5329	SAFETY SUPPLIES	224	-	-	362	500	500
208.472.5334	GROUNDS MAINTENANCE SUPPLIES	-	916	1,002	6,905	5,000	5,000
208.472.5337	SMALL TOOLS	-	-	-	186	200	200
208.472.5341	UNIFORM SUPPLIES	54	1,147	1,043	732	1,200	1,000
208.472.5349	VEHICLE REPAIR SUPPLIES	-	-	-	405	700	700
208.472.5371	DATA PROCESSING SUPPLIES	-	649	-	-	-	-
208.472.5373	OFFICE SUPPLIES	320	33	1,140	1,465	1,200	1,200
208.472.5401	TRAINING	-	-	390	173	1,500	1,500
208.472.5403	CONFERENCE FEES & EXPENSE	729	527	279	958	-	-
208.472.5407	DUES & SUBSCRIPTIONS	465	350	465	465	500	500
208.472.5409	MILEAGE REIMBURSEMENT	-	300	451	-	400	400
208.472.5501	CAPITAL OUTLAY-BUILDING & IMPROVE	-	-	-	(19,441)	-	-
208.472.5503	CAPITAL OUTLAY - EQUIPMENT	-	3,500	-	10,491	-	-
TOTAL RECREATION FUND EXP		174,522	272,864	230,094	219,157	262,700	267,820
209 AIRPORT FUND							
209.000.4251	AVIATION GRANT	-	-	-	-	-	-
209.000.4360	SALE OF GASOLINE	138,760	127,553	129,282	159,247	170,000	150,000
209.000.4612	SUNDRY	-	-	17,790	-	-	-
209.000.4710	TRANSFER FROM INCOME TAX	7,000	8,983	17,676	-	-	-
209.000.4750	ADVANCES IN	25,000	-	-	-	-	-
209.000.4999	CARRY OVER	-	-	-	-	20,000	60,000
TOTAL AIRPORT FUND REV		170,760	136,536	164,749	159,247	190,000	210,000
209.560.5202	SALES TAX	256	353	838	833	850	850
209.560.5211	CONTRACT SERVICES	18,000	16,500	18,000	13,158	40,000	-
209.560.5218	LICENCES & PERMITS	600	600	600	500	600	600
209.560.5231	GROUNDS MAINTENANCE	-	1,534	257	250	1,500	1,000

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ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
209.560.5261	ELECTRIC SERVICE	331	456	357	515	500	500
209.560.5273	OTHER INSURANCE-NON BORMA	3,625	3,625	2,890	2,890	3,500	3,500
209.560.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	-	1,000	1,000
209.560.5299	ADMINISTRATIVE ALLOCATION	-	-	-	-	-	44,400
209.560.5317	FUEL SUPPLIES	121,436	93,850	128,803	121,642	140,000	140,000
209.560.5319	GENERAL SUPPLIES	-	-	-	-	1,000	1,000
209.560.5507	CAPITAL OUTLAY - OTHER	-	-	-	7,430	-	-
209.560.5923	REPAYMENT OF ADVANCE	25,000	-	-	-	-	-
	TOTAL AIRPORT FUND EXP	169,248	116,917	151,745	147,218	188,950	192,850
210	JUSTICE ASSISTANCE GRANT FUND						
210.000.4999	CARRY OVER	-	-	-	-	7,425	-
	TOTAL JUSTICE ASSISTANCE GRANT RI	0	0	0	-	7,425	-
210.000.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	7,425	-
	TOTAL JUSTICE ASSISTANCE GRANT E	0	0	0	-	7,425	-
211	INCOME TAX FOR POLICE						
211.000.4120	INCOME TAX COLLECTIONS	279,853	212,620	98,480	300,570	272,700	272,700
211.000.4611	REIMBURSEMENTS REFUNDS	-	-	15	-	-	-
211.000.4999	CARRY OVER	-	-	-	-	425,000	400,000
	TOTAL INCOME TAX FOR POLICE REV	279,853	212,620	98,494	300,570	697,700	672,700
211.000.5101	SALARIES & WAGES	86,583	100,589	85,826	100,264	130,000	170,000
211.000.5102	LONGEVITY	720	720	180	300	2,300	2,000
211.000.5103	OVERTIME	10,675	8,293	11,219	12,438	13,400	17,500
211.000.5105	HOLIDAY-PERSONAL	4,686	5,808	6,006	7,006	8,400	11,000
211.000.5106	SICK LEAVE	1,094	1,923	1,246	4,167	4,700	6,900
211.000.5107	VACATION	7,735	2,264	3,454	3,745	11,700	13,000
211.000.5111	PERS	-	-	-	-	-	6,000
211.000.5112	MEDICARE	1,681	1,812	1,666	1,945	2,500	3,200
211.000.5115	POLICE & FIRE PENSION	35,219	28,187	34,462	38,978	50,100	65,000
211.000.5117	WORKERS' COMPENSATION	2,116	2,500	106	1,055	3,800	7,100
211.000.5121	HEALTH & LIFE INSURANCE	33,098	23,254	20,686	40,438	56,000	72,000
211.000.5123	OTHER BENEFITS	-	348	1,411	814	1,000	1,000
211.000.5291	REFUNDS	-	-	-	84,512	60,000	-
211.000.5341	UNIFORM SUPPLIES	-	1,500	206	1,855	2,500	7,000
	TOTAL INCOME TAX FOR POLICE EXP	183,607	177,198	166,468	297,516	346,400	381,700
212	SOCCER CENTER FUND						
212.000.4660	INTEREST EARNED	25	-	-	-	-	-
212.000.4999	CARRY OVER	-	-	-	-	2,460	400
	TOTAL SOCCER CENTER FUND REV	25	-	-	-	2,460	400
212.000.5319	GENERAL SUPPLIES	2,655	1,590	-	-	2,460	400
212.000.5507	CAPITAL OUTLAY - OTHER	4,248	1,278	990	-	-	-
	TOTAL SOCCER CENTER FUND EXP	6,902	2,868	990	-	2,460	400
213	SKATEPARK FUND						

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ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
213.000.4620	DONATIONS	-	-	-	-	-	-
213.000.4999	CARRY OVER	-	-	-	-	6.75	6.75
TOTAL SKATEPARK FUND REV		-	-	-	-	6.75	6.75
213.000.5319	GENERAL SUPPLIES	-	-	-	-	6.75	6.75
213.000.5507	CAPITAL OUTLAY - OTHER	420	-	-	-	-	-
TOTAL SKATEPARK FUND EXP		420	-	-	-	6.75	6.75
214 RECYCLING FUND							
214.000.4369	OTHER RECYCLING	-	10,765	2,508	509	3,000	500
214.000.4378	RECYCLING FEE	3,723	3,020	3,022	2,958	3,100	5,500
214.000.4379	TIRE RECYCLING FEE	848	1,355	747	664	1,600	200
214.000.4999	CARRY OVER	-	-	-	-	15,000	11,000
TOTAL RECYCLING FUND REV		4,570	15,140	6,277	4,131	22,700	17,200
214.000.5260	BRUSH/CONCRETE GRINDING	-	-	-	-	12,000	11,200
214.000.5267	RECYCLING DISPOSAL	702	515	7,747	600	4,500	1,000
214.000.5268	PLASTIC RECYCLING	-	800	1,000	1,200	1,400	1,000
214.000.5269	TIRE DISPOSAL	611	1,040	583	539	1,300	1,000
214.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-	3,000
TOTAL RECYCLING FUND EXP		1,312	2,354	9,330	2,339	19,200	17,200
215 COMMUNITY ACTION FUND							
215.000.4611	REIMBURSEMENTS REFUNDS	-	-	1,400	900	1,000	2,000
215.000.4999	CARRY OVER	-	-	-	-	2,300	3,100
TOTAL COMMUNITY ACTION REV		-	-	1,400	900	3,300	5,100
215.000.5319	GENERAL SUPPLIES	-	-	-	-	3,100	5,100
TOTAL COMMUNITY ACTION EXP		-	-	-	-	3,100	5,100
221 POLICE AND FIRE PENSION FUND							
221.000.4110	REAL ESTATE TAX	23,972	23,567	21,867	24,672	25,000	25,900
221.000.4113	MOBILE HOME TAX	26	21	27	40	100	50
221.000.4114	COMMERCIAL ACTIVITY TAX	8,742	5,383	2,691	2,691	-	-
221.000.4211	HOMESTEAD AND ROLLBACK TAX	3,097	3,095	3,015	1,988	2,000	3,000
221.000.4999	CARRY OVER	-	-	-	-	1,950	2,607
TOTAL POLICE/FIRE PENSION REV		35,837	32,066	27,600	29,391	29,050	31,557
221.000.5115	POLICE & FIRE PENSION	35,100	27,900	37,000	25,400	28,250	30,557
221.000.5213	COUNTY AUDITOR FEES	783	740	1,000	713	800	1,000
TOTAL POLICE/FIRE PENSION EXP		35,883	28,640	38,000	26,113	29,050	31,557
225 FEMA FUND							
225.000.4260	GRANT PROCEEDS	122,999	-	54,511	-	211,200	211,200
225.000.4760	TRANSFERS IN: OTHER	6,500	-	-	-	-	-
225.000.4999	CARRY OVER	-	-	-	-	12,000	12,009
TOTAL FEMA FUND REV		129,499	0	54,511	-	223,200	223,209

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ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
225.000.5503	CAPITAL OUTLAY - EQUIPMENT	129,497	-	-	-	223,200	223,209
225.000.5507	CAPITAL OUTLAY - OTHER	-	-	54,511	-	-	-
	TOTAL FEMA FUND EXP	129,497	0	54,511	-	223,200	223,209
253	URBAN DEVELOPMENT BLOCK GRANT FUND						
253.000.4999	CARRY OVER	-	-	-	-	36,500	36,562
	TOTAL UDBG REV	0	0	0	-	36,500	36,562
253.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	36,500	36,562
253.000.5922	OTHER TRANSFERS	-	-	-	-	-	-
	TOTAL UDBG EXP	0	0	0	-	36,500	36,562
254	ISSUE 1 FUND						
254.000.4260	GRANT PROCEEDS	-	-	-	53,597	60,000	180,000
254.000.4730	NOTE/BOND/DEBT PROCEEDS	-	-	-	61,936	172,000	980,000
254.000.4999	CARRY OVER	-	-	-	-	66,000	43,250
	TOTAL ISSUE 1 FUND REV	0	0	0	115,533	298,000	1,203,250
254.000.5501	CAPITAL OUTLAY-BUILDING & IMPROVE	-	-	-	31,936	-	-
254.000.5507	CAPITAL OUTLAY - OTHER	95,114	-	43,513	172,703	232,000	1,160,000
	TOTAL ISSUE 1 FUND EXP	95,114	0	43,513	204,639	232,000	1,160,000
256	CDBG (HURON COUNTY)						
256.000.4260	GRANT PROCEEDS	93,961	43,000	75,000	28,000	13,700	43,700
256.000.4750	ADVANCES IN	43,000	-	-	-	-	30,000
256.000.4999	CARRY OVER	-	-	-	-	900	925
	TOTAL CDBG (HURON COUNTY) REV	136,961	43,000	75,000	28,000	14,600	74,625
256.000.5101	SALARIES & WAGES	740	-	-	-	-	-
256.000.5111	PERS	163	-	-	-	-	-
256.000.5112	MEDICARE	15	-	-	-	-	-
256.000.5507	CAPITAL OUTLAY - OTHER	81,000	42,000	38,000	28,000	14,600	30,500
256.000.5923	REPAYMENT OF ADVANCE	109,000	-	38,000	-	-	43,700
	TOTAL CDBG (HURON COUNTY) EXP	190,918	42,000	76,000	28,000	14,600	74,200
257	NATUREWORKS GRANT						
257.000.4999	CARRY OVER	-	-	-	-	0.16	0.16
	TOTAL NATUREWORKS GRANT REV	0	0	0	-	0.16	0.16
257.000.5507	CAPITAL OUTLAY - OTHER	-	9,393	-	-	0.16	0.16
	TOTAL NATUREWORKS GRANT EXP	0	9,393	0	-	0.16	0.16
258	DOWNTOWN REVITALIZATION FUND						
258.000.4611	REIMBURSEMENTS-REFUNDS	-	-	16,141	1,708	-	-
258.000.4999	CARRY OVER	-	-	-	-	1,848.83	-
	TOTAL DOWNTOWN REVITALIZATION REV	-	-	16,141	1,708	1,848.83	-

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ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
258.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	16,000	1,848.83	-
	TOTAL DOWNTOWN REVITALIZATION EXP			-	16,000	1,848.83	-
272	DUI EDUCATION FUND						
272.000.4520	DUI EDUCATION FINES	579	805	489	333	-	500
272.000.4999	CARRY OVER	-	-	-	-	4,000	3,872
	TOTAL DUI EDUCATION FUND REV	579	805	489	333	4,000	4,372
272.000.5101	SALARIES & WAGES		-	-	-	-	-
272.000.5103	OVERTIME	-	-	-	-	4,000	1,700
272.000.5112	MEDICARE	-	-	-	-	-	100
272.000.5115	POLICE & FIRE PENSION	-	-	-	-	-	500
272.000.5319	GENERAL SUPPLIES	30	65	31	33	-	2,000
	TOTAL DUI EDUCATION FUND EXP	30	65	31	33	4,000	4,300
285	MUNICIPAL ROAD PERMISSIVE TAX						
285.000.4270	PERMISSIVE TAX	26,661	24,180	25,894	27,866	-	25,000
285.000.4660	INTEREST EARNED	317	300	885	1,066	1,500	-
285.000.4720	TRANSFERS IN	-	-	-	-	-	13,700
285.000.4999	CARRY OVER	-	-	-	-	100,000	115,000
	TOTAL MUNI ROAD PERMISSIVE TAX R	26,978	24,480	26,779	28,932	101,500	153,700
285.000.5507	CAPITAL OUTLAY - OTHER	57,000	33,804	-	70,000	101,500	140,000
	TOTAL MUNI ROAD PERMISSIVE TAX E	57,000	33,804	0	70,000	101,500	140,000
286	AUTO REGISTRATION CITY LEVY						
286.000.4241	AUTO REGISTRATION CITY SHARE	26,453	25,921	26,009	25,769	-	26,000
286.000.4999	CARRY OVER	-	-	-	-	60,000	57,000
	TOTAL AUTO REG CITY LEVY REV	26,453	25,921	26,009	25,769	60,000	83,000
286.000.5507	CAPITAL OUTLAY - OTHER	-	52,418	7,212	69,000	49,300	76,000
	TOTAL AUTO REG CITY LEVY EXP	0	52,418	7,212	69,000	49,300	76,000
296	TREE COMMISSION						
296.000.4260	GRANT PROCEEDS	-	-	1,500	-	-	5,000
296.000.4611	REIMBURSEMENTS-REFUNDS	-	-	1,340	-	-	-
296.000.4613	SALE OF FIXED ASSETS	-	870	-	750	-	750
296.000.4620	DONATIONS	6,500	-	-	-	-	-
296.000.4710	TRANSFER FROM INCOME TAX	8,500	1,597	6,488	7,000	6,000	20,000
296.000.4999	CARRY OVER	-	-	-	-	13,800	1,000
	TOTAL TREE COMMISSION REV	15,000	2,467	9,328	7,750	19,800	21,750
296.000.5211	CONTRACT SERVICES	9,120	3,500	9,975	1,000	19,200	20,000
296.000.5319	GENERAL SUPPLIES	300	-	1,204	(648)	500	500
296.000.5401	TRAINING	70	-	-	-	-	-
296.000.5403	CONFERENCE FEES & EXPENSE	30	-	35	35	100	50
	TOTAL TREE COMMISSION EXP	9,520	3,500	11,214	387	19,800	20,550

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ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
297	POLICE RESTITUTION						
297.000.4512	NORWALK MUNICIPAL COURT FINES	715	624	142	225	-	1,500
297.000.4630	RESTITUTION	800	1,916	10	320	-	100
297.000.4999	CARRY OVER	-	-	-	-	10,000	11,000
	TOTAL POLICE RESTITUTION REV	1,515	2,540	152	545	10,000	12,600
297.000.5103	OVERTIME	544	-	-	-	9,500	9,000
297.000.5112	MEDICARE	-	-	-	-	-	1,000
297.000.5115	POLICE & FIRE PENSION	-	-	-	-	-	1,500
297.000.5211	CONTRACT SERVICES	324	-	-	-	-	-
297.000.5319	GENERAL SUPPLIES	-	-	-	-	500	500
	TOTAL POLICE RESTITUTION EXP	868	0	0	-	10,000	12,000
301	INCOME TAX CAPITAL IMPROV						
301.000.4120	INCOME TAX COLLECTIONS	559,707	559,647	508,266	873,115	545,500	545,500
301.000.4260	GRANT PROCEEDS	-	-	-	-	2,110,000	2,534,000
301.000.4611	REIMBURSEMENTS-REFUNDS	-	2,355	17,590	-	-	48,000
301.000.4613	SALE OF FIXED ASSETS	-	1,550	-	-	-	-
301.000.4710	TRANSFER FROM INCOME TAX	-	-	-	-	550,000	120,000
301.000.4713	TRANSFER FROM: OTHER	-	-	-	-	108,000	26,000
301.000.4730	NOTE/BOND/DEBT PROCEEDS	-	-	212,000	-	-	-
301.000.4999	CARRY OVER	-	-	-	-	138,500	150,000
	TOTAL INC TAX CAP IMPROV REV	559,707	563,552	737,856	873,115	3,452,000	3,423,500
301.000.5501	CAPITAL OUTLAY-BUILDING & IMPROVE	119,433	130,999	32,614	4,468	20,000	230,000
301.000.5503	CAPITAL OUTLAY - EQUIPMENT	27,807	97,294	16,062	22,607	51,000	40,000
301.000.5505	CAPITAL OUTLAY - VEHICLES	42,626	23,497	24,079	256,050	318,000	159,000
301.000.5507	CAPITAL OUTLAY - OTHER	41,793	194,919	250,448	516,708	2,853,700	2,831,400
301.000.5912	TRANSFER TO NOTE RETIREMENT	258,000	213,000	155,200	180,100	150,000	100,000
301.000.5922	OTHER TRANSFERS	5,500	22,000	95,000	-	-	-
301.000.5960	TRANSFER OUT TO CAP RES FUND 390	50,000	21,000	-	-	-	-
	TOTAL INC TAX CAP IMPROV EXP	545,159	702,709	573,403	979,933	3,392,700	3,360,400
308	TIF IMPROVEMENT FUND						
308.000.4110	REAL ESTATE TAX	64,539	68,719	70,504	70,887	70,000	71,000
308.000.4660	INTEREST EARNED	86	100	100	700	1,200	1,000
308.000.4730	NOTE/BOND/DEBT PROCEEDS	172	-	-	28,000	-	-
308.000.4740	TRANSFER FROM: CAPITAL IMPROV FUN	25,000	22,000	95,000	-	-	-
308.000.4999	CARRY OVER	-	-	-	-	80,000	58,000
	TOTAL TIF IMPROV FUND REV	89,798	90,819	165,604	99,587	151,200	130,000
308.000.5611	BOND PRINCIPAL	70,000	70,000	75,000	75,000	80,000	90,000
308.000.5612	BOND INTEREST	24,500	22,225	19,821	17,500	13,600	13,000
	TOTAL TIF IMPROV FUND EXP	94,500	92,225	94,821	92,500	93,600	103,000
332	HOSPITAL CAPITAL IMPROVEMENT FUND						
332.000.4999	CARRY OVER	-	-	-	-	1,206	-

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TOTAL HOSPITAL CAP IMP REV		-	-	-	-	1,206	-
332.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	1,206	-
TOTAL HOSPITAL CAP IMP EXP		-	-	-	-	1,206	-
388	MIDWEST DRIVE IMPROV FUND						
388.000.4999	CARRY OVER	-	-	-	-	20,394.25	-
TOTAL MIDWEST DRIVE IMPROV FUND		-	-	-	-	20,394.25	-
388.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	20,394.25	-
TOTAL MIDWEST DRIVE IMPROV FUND		-	-	-	-	20,394.25	-
390	CAPITAL RESERVE						
390.000.4740	TRANSFER FROM: CAPITAL IMPROV FUN.	50,000	21,000	-	-	-	-
390.000.4999	CARRY OVER	-	-	-	-	29,700	19,311
TOTAL CAPITAL RESERVE REV		50,000	21,000	0	-	29,700	19,311
390.000.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	215,000	-	-
390.000.5507	CAPITAL OUTLAY - OTHER	-	-	4,741	-	29,700	19,311
TOTAL CAPITAL RESERVE EXP		0	-	4,741	215,000	29,700	19,311
416	DEBT RETIREMENT						
416.000.4660	INTEREST EARNED	100	100	200	333	700	500
416.000.4720	TRANSFERS IN	245,000	12,000	37,000	6,000	-	-
416.000.4730	NOTE/BOND/DEBT PROCEEDS	393,137	336,000	279,000	353,000	279,000	257,000
416.000.4740	TRANSFER FROM: CAPITAL IMPROV FUN.	-	213,000	130,200	180,100	150,000	100,000
416.000.4999	CARRY OVER	-	-	-	-	44,000	30,575
TOTAL DEBT RETIREMENT REV		638,237	561,100	446,400	539,433	473,700	388,075
416.000.5601	NOTE PRINCIPAL	470,000	393,000	336,000	491,000	411,000	349,000
416.000.5602	NOTE INTEREST	7,050	3,125	4,000	3,500	2,400	3,300
416.000.5611	BOND PRINCIPAL	100,000	105,000	105,000	-	-	-
416.000.5612	BOND INTEREST	10,075	6,825	3,980	-	-	-
416.000.5613	BOND FEES	2,480	913	957	4,350	4,400	5,000
416.000.5621	OPWC PRINCIPAL	33,454	23,303	23,603	23,903	24,000	30,000
TOTAL DEBT RETIREMENT EXP		623,059	532,165	473,539	522,753	441,800	387,300
603	WATER FUND						
603.000.4369	RECYCLING	-	1,665	-	-	-	-
603.000.4370	WATER METERED	1,102,914	1,144,719	1,117,381	1,183,255	1,185,000	1,392,000
603.000.4372	HYDRANT, SPRINKLER & CONSTRUCTION	28,652	32,913	33,835	31,657	32,500	31,000
603.000.4373	CITY PROPERTY LEASE	5,304	9,192	9,192	1,616	2,000	-
603.000.4375	METER TURN ONS-TESTS	4,800	7,045	6,188	6,655	7,000	7,500
603.000.4376	BULK WATER	57,916	68,372	57,804	57,946	58,000	53,000
603.000.4381	LAB ANALYSIS & HIGH STRENGTH	-	-	-	240	100	500
603.000.4384	DUCK BLIND DEPOSIT	-	-	-	-	-	200
603.000.4385	RECONNECT FEE	9,662	-	11,941	14,865	15,500	16,300
603.000.4395	ON ACCOUNT	(723)	11,043	3,148	(2,956)	-	-

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ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
603.000.4611	REIMBURSEMENTS-REFUNDS	522	(16)	339	343	100	-
603.000.4613	SALE OF FIXED ASSETS	-	917	-	459,115	-	-
603.000.4614	DELINQUENT FEES, INTEREST	420	67	17	6	-	-
603.000.4660	INTEREST EARNED	1,749	1,500	4,200	7,300	11,000	16,500
603.000.4665	RADIO READ ADDITIONAL FEES	1,036	1,036	444	1,184	500	1,000
603.000.4720	TRANSFERS IN	-	-	-	-	-	415
603.000.4730	NOTE/BOND/DEBT PROCEEDS	-	270,000	-	-	-	-
603.000.4999	CARRY OVER	-	-	-	-	758,000	950,000
TOTAL WATER FUND REV		1,212,253	1,548,452	1,244,489	1,761,226	2,069,700	2,468,415
603.641.5101	SALARIES & WAGES	281,618	300,305	291,943	253,317	247,400	249,000
603.641.5102	LONGEVITY	7,845	4,710	4,300	4,500	4,900	5,100
603.641.5103	OVERTIME	13,041	10,520	10,272	8,772	13,500	14,400
603.641.5104	RETIREMENT FRINGE PAYOUT	15,719	-	2,340	-	22,000	65,000
603.641.5105	HOLIDAY-PERSONAL	16,160	15,927	17,665	15,419	15,100	14,800
603.641.5106	SICK LEAVE	6,503	7,838	9,313	5,528	7,500	12,400
603.641.5107	VACATION	26,763	21,828	22,464	22,240	25,000	24,800
603.641.5111	PERS	49,528	50,671	49,799	43,915	44,000	44,000
603.641.5112	MEDICARE	5,071	4,957	4,978	4,347	4,600	4,700
603.641.5116	UNEMPLOYMENT	-	-	-	-	1,000	2,500
603.641.5117	WORKERS' COMPENSATION	5,936	7,000	2,251	3,471	6,900	10,200
603.641.5121	HEALTH & LIFE INSURANCE	83,801	83,000	88,197	88,628	81,000	77,000
603.641.5123	OTHER BENEFITS	225	-	82	62	500	500
603.641.5124	TUITION REIMBURSEMENT	-	-	-	-	500	500
603.641.5211	CONTRACT SERVICES	774	868	812	727	1,100	1,100
603.641.5215	ENGINEERING CONSULTANTS	-	-	-	2,675	5,000	20,000
603.641.5216	LABORATORY SERVICES	3,698	5,521	5,051	5,260	6,500	6,500
603.641.5218	LICENCES & PERMITS	10,028	4,903	4,852	6,738	7,500	8,500
603.641.5223	BUILDING REPAIR & MAINTENANCE	-	-	2,371	-	5,000	10,000
603.641.5229	EQUIPMENT REPAIR & MAINTENANCE	6,030	8,203	10,928	282	3,000	3,000
603.641.5237	JANITORIAL SERVICE	2,155	1,882	2,327	2,351	2,500	-
603.641.5241	MAINTENANCE CONTRACTS-GENERAL	8,271	7,570	8,222	8,700	9,000	11,100
603.641.5247	RADIO REPAIR & MAINTENANCE	334	278	344	192	400	-
603.641.5257	VEHICLE REPAIR & MAINTENANCE	154	770	494	-	1,200	2,000
603.641.5261	ELECTRIC SERVICE	47,094	66,811	48,059	54,936	60,000	62,000
603.641.5262	GAS SERVICE	5,002	5,255	6,678	7,823	10,500	10,000
603.641.5264	TELEPHONE SERVICE	2,354	1,692	900	1,308	1,400	2,000
603.641.5266	WATER & SEWER SERVICE	400	400	400	400	-	-
603.641.5271	GENERAL LIABILITY INSURANCE	7,243	8,000	4,970	9,677	8,000	10,000
603.641.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	-	1,000	1,000
603.641.5299	ADMINISTRATIVE ALLOCATION	31,041	19,285	17,423	19,416	136,700	259,000
603.641.5303	BUILDING SUPPLIES	-	-	-	-	2,000	2,000
603.641.5305	CHEMICALS	69,729	71,748	89,375	88,798	97,000	116,600
603.641.5311	CUSTODIAL SUPPLIES	38	373	135	359	400	800
603.641.5312	EQUIPMENT REPAIR SUPPLIES	-	-	-	13,227	16,000	20,000
603.641.5317	FUEL SUPPLIES	3,901	3,564	4,165	3,260	4,000	4,300
603.641.5319	GENERAL SUPPLIES	3,802	1,873	3,014	2,802	5,000	5,000
603.641.5321	LABORATORY SUPPLIES	10,194	9,212	7,382	10,327	12,000	13,000
603.641.5329	SAFETY SUPPLIES	255	792	320	438	1,800	1,500
603.641.5341	UNIFORM SUPPLIES	1,556	821	255	982	1,500	1,800
603.641.5349	VEHICLE REPAIR SUPPLIES	-	-	-	267	1,000	1,000
603.641.5371	DATA PROCESSING SUPPLIES	-	1,411	466	198	500	1,000

2016 APPROPRIATION BUDGET

ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
603.641.5373	OFFICE SUPPLIES	274	550	626	234	500	500
603.641.5375	POSTAGE	1,176	1,230	1,231	-	-	-
603.641.5401	TRAINING	615	185	770	1,110	5,200	5,200
603.641.5403	CONFERENCE FEES & EXPENSE	1,851	590	185	800	-	-
603.641.5407	DUES & SUBSCRIPTIONS	-	-	-	37	150	-
603.641.5501	CAPITAL OUTLAY-BUILDING & IMPROVE	148,798	-	24,840	-	-	-
603.641.5503	CAPITAL OUTLAY - EQUIPMENT	6,919	42,279	-	141,647	20,000	35,000
603.641.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	-	-	-
603.641.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	98,000	40,000
TOTAL WATER PLANT DEPT EXP		885,897	772,823	750,199	835,168	997,750	1,178,800
603.642.5101	SALARIES & WAGES	131,119	128,102	119,061	149,156	-	-
603.642.5102	LONGEVITY	3,216	3,033	4,100	3,300	-	-
603.642.5103	OVERTIME	3,466	1,312	2,171	6,700	-	-
603.642.5104	RETIREMENT FRINGE PAYOUT	-	-	4,677	-	-	-
603.642.5105	HOLIDAY-PERSONAL	7,262	7,309	7,141	8,513	-	-
603.642.5106	SICK LEAVE	2,438	2,193	2,963	5,432	-	-
603.642.5107	VACATION	10,411	11,672	10,018	11,926	-	-
603.642.5111	PERS	23,006	21,642	20,286	25,746	-	-
603.642.5112	MEDICARE	2,007	1,958	2,070	2,636	-	-
603.642.5117	WORKERS' COMPENSATION	2,402	3,000	1,063	1,465	-	-
603.642.5121	HEALTH & LIFE INSURANCE	49,650	48,327	37,413	56,697	-	-
603.642.5207	COMPUTER SUPPORT & CONSULTING	1,579	1,095	1,158	1,100	1,200	1,000
603.642.5211	CONTRACT SERVICES	500	1,635	15	1,578	1,800	1,800
603.642.5218	LICENCES & PERMITS	64	289	90	170	300	300
603.642.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-	200	200
603.642.5229	EQUIPMENT REPAIR & MAINTENANCE	524	-	-	521	700	700
603.642.5247	RADIO REPAIR & MAINTENANCE	373	311	313	251	400	-
603.642.5257	VEHICLE REPAIR & MAINTENANCE	351	218	-	-	800	500
603.642.5259	WATER MAIN MAINTENANCE	-	400	2,300	320	1,600	2,000
603.642.5261	ELECTRIC SERVICE	-	523	21	400	600	800
603.642.5262	GAS SERVICE	-	-	213	987	1,000	1,000
603.642.5264	TELEPHONE SERVICE	401	731	495	316	500	800
603.642.5271	GENERAL LIABILITY INSURANCE	7,243	8,000	4,970	10,573	7,000	12,000
603.642.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	-	1,000	1,000
603.642.5288	LEASES-UTILITY LINES, ETC.	700	646	650	471	900	1,000
603.642.5290	PRINTING & REPRODUCTION	-	-	-	-	200	-
603.642.5291	REFUNDS	79	375	71	343	500	500
603.642.5299	ADMINISTRATIVE ALLOCATION	-	-	-	-	348,000	310,000
603.642.5303	BUILDING SUPPLIES	-	-	-	-	200	200
603.642.5312	EQUIPMENT REPAIR SUPPLIES	1,364	1,500	1,027	1,672	2,000	2,000
603.642.5314	FIRE HYDRANT REPAIR SUPPLIES	314	-	2,160	3,391	5,000	5,000
603.642.5317	FUEL SUPPLIES	9,717	12,063	9,668	8,119	10,000	10,000
603.642.5319	GENERAL SUPPLIES	1,401	900	856	697	1,200	1,200
603.642.5327	RADIO SUPPLIES	200	-	-	75	800	600
603.642.5329	SAFETY SUPPLIES	579	471	448	280	600	600
603.642.5333	STREET REPAIR SUPPLIES	3,000	1,000	1,000	1,770	3,000	3,000
603.642.5337	SMALL TOOLS	300	-	40	188	300	300
603.642.5341	UNIFORM SUPPLIES	656	400	500	55	600	600
603.642.5343	WATER METERS	44,600	52,790	43,482	53,783	60,000	60,000
603.642.5345	WATER LINE SUPPLIES	10,659	16,454	8,377	11,900	15,000	16,000
603.642.5349	VEHICLE REPAIR SUPPLIES	1,147	760	349	310	1,500	1,500

2016 APPROPRIATION BUDGET

ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
603.642.5373	OFFICE SUPPLIES	148	99	159	150	200	200
603.642.5401	TRAINING	460	673	-	125	2,000	1,200
603.642.5403	CONFERENCE FEES & EXPENSE	666	158	-	-	-	-
603.642.5407	DUES & SUBSCRIPTIONS	170	170	-	-	-	-
603.642.5503	CAPITAL OUTLAY - EQUIPMENT	1,000	18,265	-	-	-	-
603.642.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	26,391	-	23,500
603.642.5507	CAPITAL OUTLAY - OTHER	-	206,673	-	150,669	450,000	450,000
603.642.5621	OPWC PRINCIPAL	16,384	10,923	10,923	10,923	-	-
603.642.5631	OWDA PRINCIPAL	23,962	24,443	12,405	25,184	-	-
603.642.5632	OWDA INTEREST	4,843	4,361	1,997	3,620	-	-
TOTAL WATER DISTRIBUTION DEPT EX		368,360	594,874	314,647	587,903	919,100	909,500
603.643.5211	CONTRACT SERVICES	-	600	920	1,100	1,100	1,100
603.643.5216	LABORATORY SERVICES	-	-	-	-	-	2,500
603.643.5218	LICENCES & PERMITS	1,456	1,285	1,285	1,285	1,600	2,000
603.643.5223	BUILDING REPAIR & MAINTENANCE	-	-	-	-	-	11,000
603.643.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	108	13	500	500
603.643.5231	GROUNDS MAINTENANCE	-	674	4,698	-	-	-
603.643.5245	PARKING LOT MAINTENANCE	-	-	-	779	-	-
603.643.5261	ELECTRIC SERVICE	28,493	31,911	26,704	34,174	35,000	37,000
603.643.5264	TELEPHONE SERVICE	1,443	2,069	908	-	-	-
603.643.5291	REFUNDS - DUCK BLIND	-	-	-	-	-	200
603.643.5294	REAL ESTATE TAXES	239	317	358	338	400	400
603.643.5304	CHEMICALS	-	-	-	-	-	20,000
603.643.5311	CUSTODIAL SUPPLIES	-	-	-	-	-	-
603.643.5319	GENERAL SUPPLIES	687	802	1,395	1,303	2,700	2,000
603.643.5334	GROUNDS MAINTENANCE SUPPLIES	-	-	-	-	-	8,000
603.643.5503	CAPITAL OUTLAY - EQUIPMENT	3,618	-	-	-	80,000	-
TOTAL RESERVOIR DEPT EXP		35,935	37,658	36,375	38,991	121,300	84,700
TOTAL WATER FUND EXP		1,290,192	1,405,355	1,101,221	1,462,062	2,038,150	2,173,000
604	SEWER FUND						
604.000.4373	CITY PROPERTY LEASE	640	640	640	-	700	1,600
604.000.4380	SEWER SALES	1,299,384	1,322,573	1,347,566	1,560,204	1,555,000	1,600,000
604.000.4381	LAB ANALYSIS & HIGH STRENGTH	63,275	57,321	63,188	82,006	66,000	100,000
604.000.4383	SEPTAGE PROCESSING FEES	40,660	50,510	45,637	54,060	53,000	47,000
604.000.4385	RECONNECT FEE	9,614	10,974	11,913	14,811	15,300	15,500
604.000.4386	SEWER TAPS	-	-	850	380	-	-
604.000.4611	REIMBURSEMENTS-REFUNDS	-	1,850	598	-	-	-
604.000.4612	SUNDRY	-	497	232	4,609	1,000	1,000
604.000.4614	DELINQUENT FEES, INTEREST	1,166	58	540	-	-	-
604.000.4660	INTEREST EARNED	1,839	3,100	8,204	2,200	2,800	9,000
604.000.4730	NOTE/BOND/DEBT PROCEEDS	1,000,000	-	-	1,564,872	-	-
604.000.4999	CARRY OVER	-	-	-	-	185,000	600,000
TOTAL SEWER FUND REV		2,416,578	1,447,523	1,479,368	3,283,142	1,878,800	2,374,100
604.651.5101	SALARIES & WAGES	513,993	499,236	481,700	441,624	468,000	451,300
604.651.5102	LONGEVITY	11,565	12,270	12,200	11,300	11,900	10,950
604.651.5103	OVERTIME	9,020	8,777	11,611	9,345	7,300	11,300
604.651.5104	RETIREMENT FRINGE PAYOUT	-	-	15,843	-	68,000	130,000

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ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
604.651.5105	HOLIDAY-PERSONAL	28,079	27,879	31,173	26,765	27,800	25,800
604.651.5106	SICK LEAVE	10,344	10,460	22,683	11,324	13,500	15,200
604.651.5107	VACATION	47,484	52,550	51,890	46,186	53,200	50,000
604.651.5111	PERS	86,829	85,949	85,807	77,064	81,500	79,300
604.651.5112	MEDICARE	7,625	7,472	7,773	6,564	8,500	8,200
604.651.5117	WORKERS' COMPENSATION	9,857	11,000	3,487	6,070	12,800	18,000
604.651.5121	HEALTH & LIFE INSURANCE	147,580	145,519	149,514	164,462	173,000	148,000
604.651.5123	OTHER BENEFITS	545	508	215	92	1,000	1,000
604.651.5215	ENGINEERING CONSULTANTS	11,585	12,215	196,500	49,372	10,000	10,000
604.651.5216	LABORATORY SERVICES	18,552	17,778	16,148	19,764	24,000	24,000
604.651.5218	LICENCES & PERMITS	6,252	5,911	6,439	6,460	8,000	7,000
604.651.5223	BUILDING REPAIR & MAINTENANCE	-	340	-	-	500	500
604.651.5229	EQUIPMENT REPAIR & MAINTENANCE	3,619	8,389	5,295	10,996	12,500	36,500
604.651.5237	JANITORIAL SERVICE	3,970	3,962	4,234	4,276	4,400	-
604.651.5241	MAINTENANCE CONTRACTS-GENERAL	2,792	2,495	2,842	850	3,700	3,700
604.651.5243	MOWING CONTRACT	3,560	3,312	3,544	1,988	4,000	-
604.651.5247	RADIO REPAIR & MAINTENANCE	512	479	613	-	200	200
604.651.5257	VEHICLE REPAIR & MAINTENANCE	-	1,650	-	2,031	2,000	2,200
604.651.5261	ELECTRIC SERVICE	202,748	252,343	234,194	247,207	270,000	270,000
604.651.5262	GAS SERVICE	12,054	7,993	10,194	12,746	13,000	13,000
604.651.5264	TELEPHONE SERVICE	3,064	3,693	3,986	4,138	4,200	5,000
604.651.5265	TRASH DISPOSAL SERVICE	2,785	3,262	3,027	3,000	3,900	3,900
604.651.5266	WATER & SEWER SERVICE	7,998	673	673	689	1,000	-
604.651.5267	LIQUID HAZARDOUS WASTE REMOVAL	1,177	-	1,569	455	1,100	1,100
604.651.5271	GENERAL LIABILITY INSURANCE	8,664	9,938	6,212	12,096	11,000	15,000
604.651.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	1,000	579	-	1,000	1,000
604.651.5281	ADVERTISING	229	60	114	62	200	200
604.651.5294	REAL ESTATE TAXES	1,491	254	297	297	300	300
604.651.5299	ADMINISTRATIVE ALLOCATION	31,041	19,285	17,423	19,416	136,700	162,000
604.651.5305	CHEMICALS	53,423	47,598	41,817	17,179	48,000	48,000
604.651.5312	EQUIPMENT REPAIR SUPPLIES	11,140	8,824	14,029	18,390	15,500	41,000
604.651.5317	FUEL SUPPLIES	8,017	8,506	12,571	9,572	11,000	11,000
604.651.5319	GENERAL SUPPLIES	1,384	1,151	1,176	1,255	2,000	2,000
604.651.5321	LABORATORY SUPPLIES	5,290	5,653	4,684	5,317	5,800	7,500
604.651.5329	SAFETY SUPPLIES	1,265	632	935	1,093	2,000	2,000
604.651.5334	GROUNDS MAINTENANCE SUPPLIES	236	410	518	36	500	500
604.651.5337	SMALL TOOLS	170	113	29	93	300	300
604.651.5341	UNIFORM SUPPLIES	920	1,951	1,261	933	1,500	1,500
604.651.5349	VEHICLE REPAIR SUPPLIES	190	1,034	1,872	1,064	1,500	10,500
604.651.5371	DATA PROCESSING SUPPLIES	-	520	575	967	1,000	2,100
604.651.5373	OFFICE SUPPLIES	330	471	332	209	500	500
604.651.5401	TRAINING	1,320	1,192	495	1,490	1,200	2,000
604.651.5403	CONFERENCE FEES & EXPENSE	145	87	270	125	500	500
604.651.5407	DUES & SUBSCRIPTIONS	1,068	1,073	1,036	974	1,100	200
604.651.5501	CAPITAL OUTLAY-BUILDING & IMPROVE	(95,114)	6,920	2,433	1,588,875	-	-
604.651.5503	CAPITAL OUTLAY - EQUIPMENT	1,484	8,030	6,009	36,001	100,000	100,000
604.651.5505	CAPITAL OUTLAY - VEHICLES	-	-	95,438	-	24,000	-
TOTAL W P C PLANT DEPT EXP		1,186,281	1,310,816	1,573,260	2,880,212	1,654,600	1,734,250
604.652.5101	SALARIES & WAGES	143,405	141,669	138,978	134,231	-	-
604.652.5102	LONGEVITY	2,844	3,192	3,955	3,300	-	-
604.652.5103	OVERTIME	5,575	2,022	2,971	3,924	-	-

2016 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
604.652.5104	RETIREMENT FRINGE PAYOUT	-	-	2,340	-	-
604.652.5105	HOLIDAY-PERSONAL	7,828	8,058	8,197	7,123	-
604.652.5106	SICK LEAVE	3,388	1,662	3,175	4,794	-
604.652.5107	VACATION	12,026	14,203	11,725	12,787	-
604.652.5111	PERS	25,398	23,913	23,346	23,721	-
604.652.5112	MEDICARE	2,063	1,968	2,051	1,949	-
604.652.5117	WORKERS' COMPENSATION	2,625	3,200	1,606	1,661	-
604.652.5121	HEALTH & LIFE INSURANCE	47,000	47,563	41,899	54,198	-
604.652.5123	OTHER BENEFITS	-	12	-	-	-
604.652.5207	COMPUTER SUPPORT & CONSULTING	1,579	1,095	1,158	931	1,200
604.652.5211	CONTRACT SERVICES	-	3,600	-	1,115	5,000
604.652.5218	LICENCES & PERMITS	45	200	100	90	200
604.652.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-	200
604.652.5229	EQUIPMENT REPAIR & MAINTENANCE	537	-	-	326	800
604.652.5247	RADIO REPAIR & MAINTENANCE	373	311	313	-	400
604.652.5249	SEWER LINE MAINTENANCE	-	-	-	750	2,000
604.652.5257	VEHICLE REPAIR & MAINTENANCE	351	218	-	-	1,100
604.652.5262	GAS SERVICE	-	-	-	600	1,000
604.652.5264	TELEPHONE SERVICE	482	608	354	412	400
604.652.5271	GENERAL LIABILITY INSURANCE	851	1,000	621	1,210	1,000
604.652.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	-	1,500
604.652.5288	LEASES-UTILITY LINES, ETC.	2,246	2,500	2,821	3,000	3,000
604.652.5291	REFUNDS	-	-	-	-	400
604.652.5299	ADMINISTRATIVE ALLOCATION	-	-	-	-	95,000
604.652.5312	EQUIPMENT REPAIR SUPPLIES	1,364	1,342	1,300	1,600	1,600
604.652.5317	FUEL SUPPLIES	10,613	9,544	8,556	8,099	10,000
604.652.5319	GENERAL SUPPLIES	863	840	800	838	1,100
604.652.5327	RADIO SUPPLIES	200	-	-	-	800
604.652.5329	SAFETY SUPPLIES	724	425	195	390	700
604.652.5333	STREET REPAIR SUPPLIES	1,000	500	1,000	500	1,000
604.652.5337	SMALL TOOLS	374	-	-	400	400
604.652.5341	UNIFORM SUPPLIES	656	400	374	83	700
604.652.5347	SEWER LINE SUPPLIES	2,676	2,876	4,552	7,336	7,000
604.652.5349	VEHICLE REPAIR SUPPLIES	1,000	-	193	392	1,200
604.652.5373	OFFICE SUPPLIES	149	91	149	99	200
604.652.5401	TRAINING	230	533	2,445	350	2,000
604.652.5403	CONFERENCE FEES & EXPENSE	-	-	-	9	500
604.652.5503	CAPITAL OUTLAY - EQUIPMENT	1,000	1,000	-	-	-
604.652.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	26,391	70,000
TOTAL WASTE WATER COLLECTION EXP		279,466	274,545	265,173	302,608	210,400
TOTAL WASTE WATER EXP		1,465,747	1,585,361	1,838,433	3,182,820	1,865,000
605 STORMWATER FUND						
605.000.4999	CARRY OVER	-	-	-	-	55,800
TOTAL STORMWATER REV		0	0	0	-	55,842
605.000.5211	CONTRACT SERVICES	-	-	-	500	-
605.000.5507	CAPITAL OUTLAY - OTHER	-	164	-	38,632	55,800
TOTAL STORMWATER EXP		0	164	0	39,132	55,800

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ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
608	UTILITY CAPITAL & DEBT RETIREMENT						
608.000.4385	COLLECTIONS-UTILITY	286,617	301,751	323,357	23,765	-	-
608.000.4660	INTEREST EARNED	2,281	2,100	5,400	-	-	-
608.000.4730	NOTE/BOND/DEBT PROCEEDS	216,042	934,000	1,100,000	-	-	-
608.000.4999	CARRY OVER	-	-	-	-	136,207.70	-
	TOTAL UTILITY CAP & DEBT RET REV	504,941	1,237,851	1,428,757	23,765	136,207.70	-
608.000.5601	NOTE PRINCIPAL	270,000	1,216,000	1,100,000	-	-	-
608.000.5602	NOTE INTEREST	4,050	9,670	-	-	-	-
608.000.5604	WATER NOTE REPAYMENT OTHER	-	-	55,632	-	-	-
608.000.5605	SEWER NOTE REPAYMENT OTHER	-	-	58,690	-	-	-
608.000.5611	BOND PRINCIPAL	45,000	-	-	-	-	-
608.000.5612	BOND INTEREST	1,463	-	-	-	-	-
608.000.5613	BOND FEES	4,950	2,738	3,393	-	-	-
608.000.5621	OPWC PRINCIPAL	3,630	2,420	3,669	-	-	-
608.000.5631	OWDA PRINCIPAL	91,156	92,627	46,873	47,251	-	-
608.000.5632	OWDA INTEREST	16,532	15,061	6,971	6,593	-	-
608.000.5922	OTHER TRANSFERS	-	-	-	845,500	136,207.70	-
	TOTAL UTILITY CAP & DEBT RET EXP	436,780	1,338,515	1,275,228	899,344	136,207.70	-
609	WATER CAPITAL & DEBT RETIREMENT FUND						
609.000.4385	COLLECTIONS-UTILITY	-	-	-	82,612	80,500	90,600
609.000.4660	INTEREST EARNED	-	-	-	3,000	6,500	4,000
609.000.4720	TRANSFERS IN	-	-	-	344,500	5,500	-
609.000.4730	NOTE/BOND/DEBT PROCEEDS	-	-	-	150,000	-	-
609.000.4999	CARRY OVER	-	-	-	-	426,000	220,000
	TOTAL WATER CAP & DEBT RET REV	-	-	-	580,112	518,500	314,600
609.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	40,000	170,000
609.000.5604	WATER NOTE REPAYMENT	-	-	-	150,000	150,000	-
609.000.5606	NOTE INTEREST	-	-	-	-	900	-
609.000.5621	OPWC PRINCIPAL	-	-	-	-	298,700	-
609.000.5631	OWDA PRINCIPAL	-	-	-	-	26,000	30,000
609.000.5632	OWDA INTEREST	-	-	-	-	2,900	3,000
	TOTAL WATER CAP & DEBT RET EXP	-	-	-	150,000	518,500	203,000
610	SEWER CAPITAL & DEBT RETIREMENT						
610.000.4385	COLLECTIONS-UTILITY	-	-	-	179,151	176,000	240,000
610.000.4660	INTEREST EARNED	-	-	-	4,422	6,600	9,000
610.000.4720	TRANSFERS IN	-	-	-	501,000	130,708	-
610.000.4730	NOTE/BOND/DEBT PROCEEDS	-	-	-	950,000	910,000	860,000
610.000.4999	CARRY OVER	-	-	-	-	450,000	730,000
	TOTAL SEWER CAP & DEBT RET REV	-	-	-	1,634,573	1,673,308	1,839,000
610.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-	75,000
610.000.5605	SEWER NOTE REPAYMENT	-	-	-	940,000	950,000	915,000
610.000.5606	NOTE INTEREST	-	-	-	14,888	11,200	10,000
610.000.5613	BOND FEES	-	-	-	7,350	-	8,000
610.000.5621	OPWC PRINCIPAL	-	-	-	4,918	10,000	10,000

2016 APPROPRIATION BUDGET

ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
610.000.5631	OWDA PRINCIPAL	-	-	-	47,632	202,200	205,000
610.000.5632	OWDA INTEREST	-	-	-	6,212	10,400	32,000
	TOTAL SEWER CAP & DEBT RET EXP	-	-	-	1,021,000	1,183,800	1,255,000
620	WATER CAPITAL EXTENSION						
620.000.4371	WATER TAPS	3,750	850	1,800	850	-	3,000
620.000.4999	CARRY OVER	-	-	-	-	112,500	84,700
	TOTAL WATER CAPITAL EXT REV	3,750	850	1,800	850	112,500	87,700
620.000.5507	CAPITAL OUTLAY - OTHER	-	-	512	26,291	112,500	83,000
	TOTAL WATER CAPITAL EXT EXP	-	-	512	26,291	112,500	83,000
630	SEWER CAPITAL EXTENSION						
630.000.4386	SEWER TAPS	1,500	-	-	850	-	3,000
630.000.4999	CARRY OVER	-	-	-	-	83,100	87,400
	TOTAL SEWER CAPITAL EXT REV	1,500	-	-	850	83,100	90,400
630.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	83,100	87,000
	TOTAL SEWER CAPITAL EXT EXP	-	-	-	-	83,100	87,000
640	OUTSIDE WATER CAPITAL EXT						
640.000.4376	WATER OUTSIDE CITY LIMITS	106,025	104,707	106,479	105,560	-	-
640.000.4377	OUTSIDE WATER TAPS	4,500	17,450	1,700	10,200	-	1,700
640.000.4999	CARRY OVER	-	-	-	-	825,000	809,000
	TOTAL OUTSIDE WATER CAPITAL EXT	110,525	122,157	108,179	115,760	825,000	810,700
640.000.5218	LICENCES & PERMITS	-	-	-	-	-	-
640.000.5291	REFUNDS	1,490	210	-	-	-	-
640.000.5507	CAPITAL OUTLAY - OTHER	8,820	8,513	-	-	825,000	810,000
	TOTAL OUTSIDE WATER CAPITAL EXT	10,310	8,723	-	-	825,000	810,000
801	BID BOND DEPOSITS						
801.000.4640	BID BOND DEPOSITS	9,501	9,538	12,304	15,540	35,000	60,000
801.000.4999	CARRY OVER	-	-	-	-	7,100	6,602.39
	TOTAL BID BOND REV	9,501	9,538	12,304	15,540	42,100	66,602.39
801.000.5291	REFUNDS	9,501	9,499	12,304	16,073	35,000	60,000
801.000.5922	OTHER TRANSFERS	-	-	-	-	-	6,602.39
	TOTAL BID BOND EXP	9,501	9,499	12,304	16,073	35,000	66,602.39
805	RECREATION CENTER FUND						
805.000.4660	INTEREST EARNED	17	21	30	36	70	-
805.000.4999	CARRY OVER	-	-	-	-	4,750	-
	TOTAL REC CENTER FUND REV	17	21	30	36	4,820	-
805.000.5291	REFUNDS	-	-	-	-	4,820	-
	TOTAL REC CENTER FUND EXP	-	-	-	-	4,820	-

2016 APPROPRIATION BUDGET

ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
807	ELECTRIC SYSTEM SALE						
807.000.4660	INTEREST EARNED	3,808	7,579	10,822	13,286	25,000	26,000
807.000.4999	CARRY OVER	-	-	-	-	1,658,000	1,575,000
	TOTAL ELECTRIC SYSTEM SALE REV	3,808	7,579	10,822	13,286	1,683,000	1,601,000
807.000.5507	CAPITAL OUTLAY - OTHER	-	100,000	-	-	-	-
807.000.5922	OTHER TRANSFERS	-	63,000	-	-	108,000	26,000
	TOTAL ELECTRIC SYSTEM SALE EXP	-	163,000	-	-	108,000	26,000
808	POLICE TRAINING FUND						
808.000.4260	GRANT PROCEEDS	-	-	-	-	-	5,000
808.000.4999	CARRYOVER	-	-	-	-	-	1,120
	TOTAL POLICE TRAINING FUND REV	-	-	-	-	-	6,120
808.000.5401	TRAINING	-	-	-	-	-	6,120
	TOTAL POLICE TRAINING FUND EXP	-	-	-	-	-	6,120
811	INSURANCE AGENCY						
811.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-	-	10,000
	TOTAL INSURANCE AGENCY REV	-	-	-	-	-	10,000
811.000.5121	HEALTH & LIFE INSURANCE	-	-	-	-	-	10,000
	TOTAL INSURANCE AGENCY EXP	-	-	-	-	-	10,000
812	INSURANCE REIMBURSEMENT						
812.000.4611	REIMBURSEMENTS-REFUNDS	10,074	-	-	11,780	-	100,000
812.000.4999	CARRY OVER	-	-	-	-	11,780	-
	TOTAL INSURANCE REIMBURSEMENT I	10,074	-	-	11,780	11,780	100,000
812.000.5291	REFUNDS	8,000	2,074	-	-	11,780	100,000
	TOTAL INSURANCE REIMBURSEMENT I	8,000	2,074	-	-	11,780	100,000
820	CEMETERY TRUST						
820.000.4321	CEMETERY LOTS	1,150	1,775	800	1,300	-	1,000
820.000.4999	CARRY OVER	-	-	-	-	19,700	21,600
	TOTAL CEMETERY TRUST REV	1,150	1,775	800	1,300	19,700	22,600
820.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	19,700	22,600
	TOTAL CEMETERY TRUST EXP	-	-	-	-	19,700	22,600
825	FIRE CAPITAL EQUIPMENT						
825.000.4611	REIMBURSEMENTS-REFUNDS	9,314	-	7,020	-	-	-
825.000.4620	DONATIONS	50	100	-	5,000	-	-
825.000.4999	CARRY OVER	-	-	-	-	38,850	4
	TOTAL FIRE CAPITAL EQUIP REV	9,364	100	7,020	5,000	38,850	4

2016 APPROPRIATION BUDGET

ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
825.000.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	15,000	15,000	-
825.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	23,850	-
825.000.5922	OTHER TRANSFERS	1,000	-	-	-	-	-
	TOTAL FIRE CAPITAL EQUIP EXP	1,000	-	-	15,000	38,850	-
831	UNCLAIMED MONIES						
831.000.4611	REIMBURSEMENTS-REFUNDS	666	166	222	2,526	-	2,000
831.000.4999	CARRY OVER	-	-	-	-	2,500	6,500
	TOTAL UNCLAIMED MONIES REV	666	166	222	2,526	2,500	8,500
831.000.5291	REFUNDS	291	-	-	57	2,500	8,500
	TOTAL UNCLAIMED MONIES EXP	291	-	-	57	2,500	8,500
840	DUCK BLIND						
840.000.4390	DEPOSITS	-	50	100	-	-	-
840.000.4999	CARRY OVER	-	-	-	-	250	414.63
	TOTAL DUCK BLIND REV	-	50	100	-	250	414.63
840.000.5291	REFUNDS	-	-	-	-	250	-
840.000.5922	OTHER TRANSFERS	-	-	-	-	-	414.63
	TOTAL DUCK BLIND EXP	-	-	-	-	250	414.63
850	DRUG ABUSE FUND						
850.000.4260	GRANT PROCEEDS	-	-	6,641	-	-	-
850.000.4620	DONATIONS	5,853	6,794	14,637	3,050	-	7,000
850.000.4630	RESTITUTION	-	64	-	-	-	500
850.000.4999	CARRY OVER	-	-	-	-	38,800	15,000
	TOTAL DRUG ABUSE FUND REV	5,853	6,858	21,278	3,050	38,800	22,500
850.000.5103	OVERTIME	-	-	-	-	23,800	-
850.000.5109	PART TIME WAGES	-	7,393	-	-	15,000	17,000
850.000.5111	PERS	-	808	1,043	-	-	2,000
850.000.5112	MEDICARE	-	106	86	-	-	500
850.000.5115	POLICE & FIRE PENSION	-	-	-	-	-	-
850.000.5211	CONTRACT SERVICES	424	795	580	176	-	-
850.000.5319	GENERAL SUPPLIES	1,054	1,744	1,933	2,383	-	-
850.000.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-
850.000.5507	CAPITAL OUTLAY - OTHER	-	-	8,000	-	-	-
	TOTAL DRUG ABUSE FUND EXP	1,478	10,846	11,642	2,559	38,800	19,500
870	CITY DECORATION FUND						
870.000.4620	DONATIONS	-	-	199	-	-	-
870.000.4999	CARRY OVER	-	-	-	-	12,000	12,000
	TOTAL CITY DECORATION FUND REV	-	-	199	-	12,000	12,000
870.000.5297	OTHER SERVICES	-	247	-	521	-	-
870.000.5319	GENERAL SUPPLIES	334	89	758	-	2,000	12,000

2016 APPROPRIATION BUDGET

ACCOUNT NUMBER		ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	2015 BUDGET	2016 BUDGET
870.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	10,000	-
	TOTAL CITY DECORATION FUND EXP	334	336	758	521	12,000	12,000
890	WATER DEPOSIT TRUST FUND						
890.000.4390	DEPOSITS	8,580	12,472	12,717	11,133	-	13,000
890.000.4999	CARRY OVER	-	-	-	-	70,000	65,000
	TOTAL WATER DEPOSIT TRUST REV	8,580	12,472	12,717	11,133	70,000	78,000
890.000.5291	REFUNDS	5,086	5,392	7,357	8,227	70,000	78,000
	TOTAL WATER DEPOSIT TRUST EXP	5,086	5,392	7,357	8,227	70,000	78,000
895	CLOCK TOWER FUND						
895.000.4620	DONATIONS	-	-	10,250	5,905	-	6,000
895.000.4999	CARRY OVER	-	-	-	-	16,000	11,950
	TOTAL CLOCK TOWER REV	-	-	10,250	5,905	16,000	17,950
895.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	16,000	17,950
	TOTAL CLOCK TOWER EXP	-	-	-	-	16,000	17,950
	TOTAL REVENUE BUDGET	12,883,285	12,351,567	11,757,029	15,278,625	23,055,356	25,603,968
	TOTAL EXPENSE BUDGET	11,814,390	12,604,600	11,650,892	15,232,521	19,997,064	21,539,523
		1,068,894	(253,033)	106,137	46,104	3,058,293	4,064,445

Fund Descriptions

General Funds

General Funds are those funds used as the chief operating fund of a government. The General Fund is 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.

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. A description of the City's special revenue funds follows.

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.

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

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

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.

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.

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.

Justice Assistance Grant Fund - this is a reimbursement fund used to account for grant funds received from the Ohio Department of Justice.

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 March 2013, with collections beginning January 1, 2014, expiring

Fund Descriptions

Soccer Center Fund - this fund accounts for activities related to the construction and maintenance of the soccer facility that was built in 2009-2010.

Skatepark Fund - this fund accounts for donations received to expand, replace or maintain the skatepar facility which was built in 2001.

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

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 in 2013.

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

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

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

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.

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.

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

Downtown Revitalization Fund - this fund accounts for the downtown revitalization re-payments from those businesses who received funding and sold their buildings within 5 years of funding. Businesses not originally involved in the Downtown Revitalization project can apply to receive those reimbursed funds.

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

Fund Descriptions

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 distributed to the City for approved expenditures.

Auto Registration City Levy Fund - this fund accounts for the five dollar City enacted permissive tax for street construction and repair purposes. Monies are received from the State upon collection, unlike the other permissive tax fund.

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.

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

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 bond proceeds, loans and grants.

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

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

Hospital Capital Improvement Fund - the fund accounted for improvements made to the hospital.

Midwest Drive Improvement Fund - this fund accounted for improvements made to Midwest Drive.

Capital Reserve Fund - this fund is a reserve fund for future capital projects. Fund expenditures require express approval of City Council.

Fund Descriptions

Debt Service Funds

Debt Service Funds account for the accumulation of resources, for the payment of general obligation long-term note and debt principle and interest. General obligation debt is debt backed by the full faith of the City as a taxing authority.

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

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.

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

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

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

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

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 the City Council.

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.

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

Outside Water Capital Extension Fund - this fund accounts for the capital expansion of the City's water utility outside the current customer base. Revenues are from tap charges, based on rates set by City Council.

Fund Descriptions

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 transfer to another City fund, paid to another government, or returned to an individual.

Bid Bond Fund - this fund accounts for cash deposits given in lieu of bid bonds for contracts formally bid.

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

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 a voter approval. Interest earned may be spent upon City Council approval.

Insurance Agency Fund - this fund accounts for COBRA and other insurance premiums, paid by non-employees, which are then dispersed.

Insurance Reimbursement 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.

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

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

Unclaimed Monies Fund - this fund accounts for any and all unclaimed monies issued by the City.

Duck Blind Fund - this fund accounts for refundable deposits taken for rental of City owned duck blind used at the reservoir. With the small amount of deposits to this fund, it was determined in 2016 to close the fund, and funnel the deposits and refunds through the water fund/reservoir department.

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

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

Fund Descriptions

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.

Clock Tower Fund - this fund was established in 2013 to account for donations made to restore the City of Willard's Clock Tower.

Glossary of Budget Terms

Account - The lowest level to which expenditures are recorded in the accounting system.

Activity - An organizational grouping of similar sub-activities or tasks within a program.

Advance - Money advanced from one fund to another, preferably to be paid back within the budget year.

Agency Fund - A fund that is used to account for assets held by the City for other funds, governments or individuals. Agency funds are custodial in nature and do not involve measurement of operations.

Allocation - A further division of an appropriation line item that is used for budgetary and accounting purposes. The allocations most often reflect an organizational unit, such as a Division within a Department.

Appropriation - The amount of expenditure authorized by City Council by an ordinance. Appropriations are specific as to fund, operating funds, and department.

Appropriation Line Item - A specific purpose for which spending is authorized. The appropriation line items are personal services, other than personal services, capital outlay and fund transfers.

Assessed Valuation - For real estate tax purposes, the assessed valuation is 35% of the total valuation of a parcel of property. For example, if the parcel has a value of \$100,000, the assessed valuation would be \$35,000. The appropriate millage would be levied on the assessed valuation.

Authorized Personnel - The number of staff employed by a Department for which funds have been budgeted.

Budget Account - An account or group of accounts for which a budget has been established.

Budget Level Activity - An activity that has been established for budgetary purposes within a department. *See Allocation.*

Capital Budget - The section of the budget that contains the capital improvement program along with the associated funding.

Capital Equipment - An item that has a useful life of more than one year and a unit cost of \$1,000 or more. Capital equipment is maintained on the fixed asset inventory of the City.

Capital Facility - A physical facility, such as City Hall, fire station, etc. that is maintained by the City.

Capital Fund - A fund that has been established for the purpose of accounting for capital expenditures, including projects and equipment.

Capital Improvement - An improvement to a capital facility or infrastructure that has a value of \$1,000 or more. Capital improvements are maintained on the fixed asset inventory of the City.

Glossary of Budget Terms

Capital Outlay - An appropriation line item for capital expenditures, including buildings, equipment, and infrastructure.

Carry Over - The total of year-end unappropriated cash balance and unencumbered funds at year-end.

City Charter - The governing document of the City, containing provisions that establish the form of government.

Codified Ordinance - The body of permanent laws enacted by past and present City Council.

County Budget Commission - A three-member body, consisting of the County Auditor, County Treasurer and County Prosecutor, that sets limitations on the amounts available for appropriation from any fund. The Commission also sets the property tax rates that will be enacted by City Council, and provides estimates of amounts available for distribution to the City from the Local Government Funds.

Debt Service - The amount needed to retire bonds issued by the City and loans made to the City. Debt Service includes both principal and interest.

Department - A major organizational unit, headed by a Director, that provides services to customers.

Encumbrance - A commitment to purchase goods and services, as evidenced by a purchase order or contract. The establishment of an encumbrance results in a reduction of the amount available for future expenditures from an appropriation line item.

Enterprise Fund - A fund that is accounted for on a basis similar to that used for commercial business where the determination of net income becomes the measure of performance.

Estate Tax - The tax based on the value of the taxable assets of an estate, as provided in the Ohio Revised Code. 2013 was the last year this tax was paid to municipalities.

Expenditure - The amount paid for goods or services. Expenditure also includes the portion of an encumbrance that has not been executed by the end of the fiscal year.

Fiscal Year - The twelve-month period, beginning January 1 and ending December 31, for which an appropriation line item is available for expenditure.

Fringe Benefits - A budget account that reflects expenditures for benefits provided by the City to its employees, including retirement contributions, health & dental coverage, life insurance and others.

Full-time Equivalent (FTE) - A position or group of positions that are budgeted for an entire fiscal year. An FTE is budgeted for 2,080 hours.

Glossary of Budget Terms

Fund - A fiscal and accounting entity which as a self-balancing group of accounts recording cash and other assets, liabilities, fund equities, revenues, expenditures or expenses. Funds are established to carry on specific functions or objectives in accordance with the Ohio Revised Code and the Codified Ordinances of the City.

Gasoline Tax - Taxes levied by the Ohio Revised Code on each gallon of gasoline. The City receives a portion of the tax collected by the State based on a number of formulas. The Bureau of Motor Vehicles distributes the tax.

General Obligation Debt - Debt issued by the City that is secured by the full faith and credit of the City.

Geographic Information System (GIS) - A computerized database that is capable of providing information on the physical attributes of a community, including the definition of property lines, location of water and sewer lines, and other information.

Goal - The desired objective of a program or activity as used in a budget.

Income Tax - The tax on earned income of residents, non-residents and on net profits of companies doing business in the City, as provided in the Codified Ordinances. The current rate is 1.375 percent. Residents who work in another community are given a credit up to 1.375 percent on the income taxes paid to the other community.

Infrastructure - Assets that are considered to be immovable in nature (e.g., roads, sidewalks, water and sewer lines, lighting systems, etc.) and are of value only to the government.

Investment Earnings - Money paid to the City from the investment of idle funds. Investments are governed by the Codified Ordinances as to type and amount.

Line Item - a budget line item or an appropriation line item.

Local Government Funds - General revenue sharing programs, established by the Ohio Revised Code, whereby local governments receive a portion of certain taxes collected by the State, including the state income tax, corporate franchise tax, public utility excise tax and sales tax, pursuant to formulas.

Maintenance & Repairs - A budget that reflects expenditures for repair and maintenance of equipment and facilities.

Materials & Supplies - A budget account that reflects expenditures for supplies, materials and equipment that has a unit price under \$1,000.

Mill - One tenth of a cent. A one-mill levy on property taxes would mean that a resident would pay one dollar of tax for each \$1,000 of assessed valuation on the parcel.

Glossary of Budget Terms

Miscellaneous Expenditure - A budget account that reflects expenditures for materials, supplies and services not included in another budget account.

Mission-Driven Budget - A budget based on the mission, goals, and objectives of the Departments. The budget also defines services that are delivered and the customers who receive the services.

Motor Vehicle License Fee - Fees established pursuant to the Ohio Revised Code that are levied on all motor vehicles.

Objective - As used in the budget, the desired outcome of a program or activity.

Obligation - A commitment to spend funds, which may not be encumbered.

Operating Fund - A fund that is primarily used to provide goods and services to customers.

Other than Personal Services - An appropriation line item covering expenditures for all accounts not involving payroll or capital.

Performance Measure - A description of a desired outcome for a particular element of service delivery for which a department can be held accountable.

Professional Development - A budget account that reflects expenditures for training, education, periodicals, memberships, and travel to conferences.

Personal Services - An appropriation line item covering expenditure for all accounts involving pay to employees and associated fringe benefits.

Program - As used in the budget, an activity or collection of activities designed to accomplish a goal and having one or more services delivered to customers.

Property Tax - A tax levied on all real estate and personal property in the City.

Rents & Leases - A budget account that reflects expenditures for renting or leasing supplies or equipment.

Salaries & Wages - A budget account that reflects expenditures for wages to City employees.

Service Delivery - A description of the services that are delivered by program or activity to the customers.

Special Assessment - A charge for the public improvements that is placed on properties that benefit from the improvement.

Glossary of Budget Terms

State Issue I - A constitutional amendment passed by the electors of the State that provides for grants and loans to be made to political subdivisions for infrastructure improvements. The Ohio Public Works Commission administers the program.

Surcharge - An additional charge levied by the City of water and sewer consumption.

Tax Budget - The budget that used to be submitted to the County Budget Commission that sets forth the funding requested from property taxes and other information as requested by the commission.

Transfers In - Money transferred into a fund from another fund.

Transfers Out - Money transferred out of a fund into another fund.

Unvoted General Obligation Debt - Debt issued pursuant of the City Council that does not require a vote of the citizens.

Utilities - A budget account that reflects expenditures for electricity, water, sewer, telephone and other utility charges.

Vehicle Parts & Fuel - A budget account that reflects expenditures for vehicle parts, gas, oil and lubricants.

Voted General Obligation Debt - Debt issued pursuant to approval by a vote of the people.