

2017
APPROPRIATION
BUDGET

Proud to Call
Willard
HOME

Sue Johnson
Finance Director

Jim Ludban
City Manager

City of Willard, Ohio

**Appropriation Budget
for the Fiscal Year
January 1, 2017 - December 31, 2017**

Sue Johnson
Finance Director

Lori Huff
Assistant Finance Director

Shelly Daniel
Utility Billing & Accounts Payable Clerk

Kristen Byrne
Income Tax Clerk

Making a difference together

**List of City Officials
as of December 31, 2016**

Appointed Official:

Mayor

Roderick "Todd" Shiningier

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 (Council President)

Diana Olson

Council at Large

Joshua Gerber

Executive Staff:

Recreation Director

Bryson Hamons

Water Pollution Control Plant Superintendent

Scott Pifher

Water Treatment Plant Superintendent

Jeff Love

Street/Maintenance Superintendent

Dean Montoney

Fire Chief

Joseph Reiderman

Police Chief

Mark Holden

Finance Director

Sue Johnson

City Council Clerk

Teresa Arnold

City Law Director

David Harwood

City Manager

Jim Ludban

**City of Willard
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.

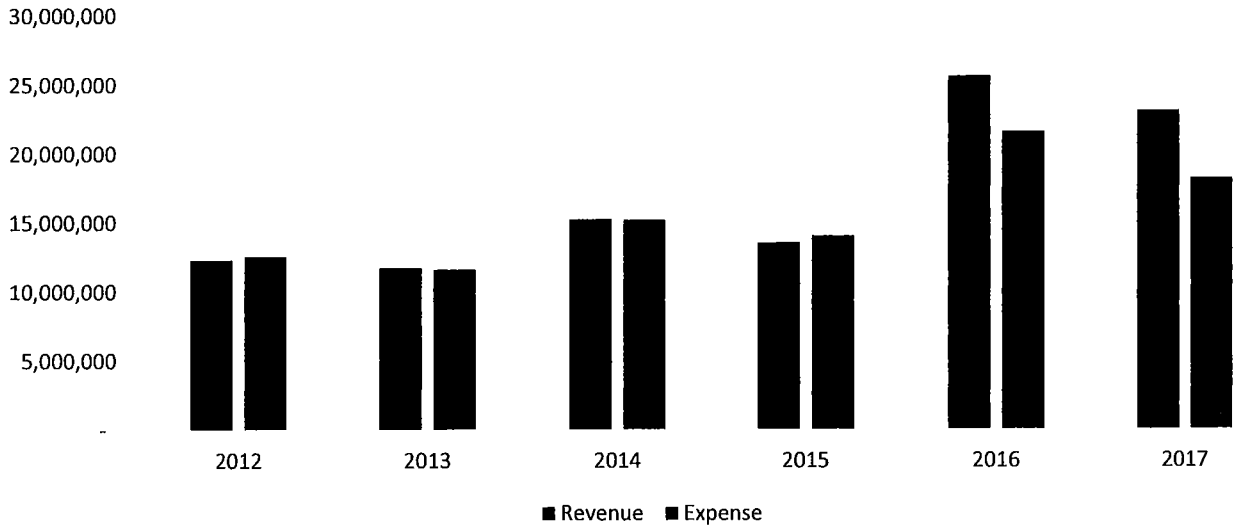
The operating and capital budget is the City's annual financial operating plan. All funds will be subject to appropriation by Council. The budget will be "balanced" for each fund. The proposed cash resources of each fund (beginning of year unencumbered fund balances plus estimated receipts) will exceed 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.

Revenue / Expense Comparison

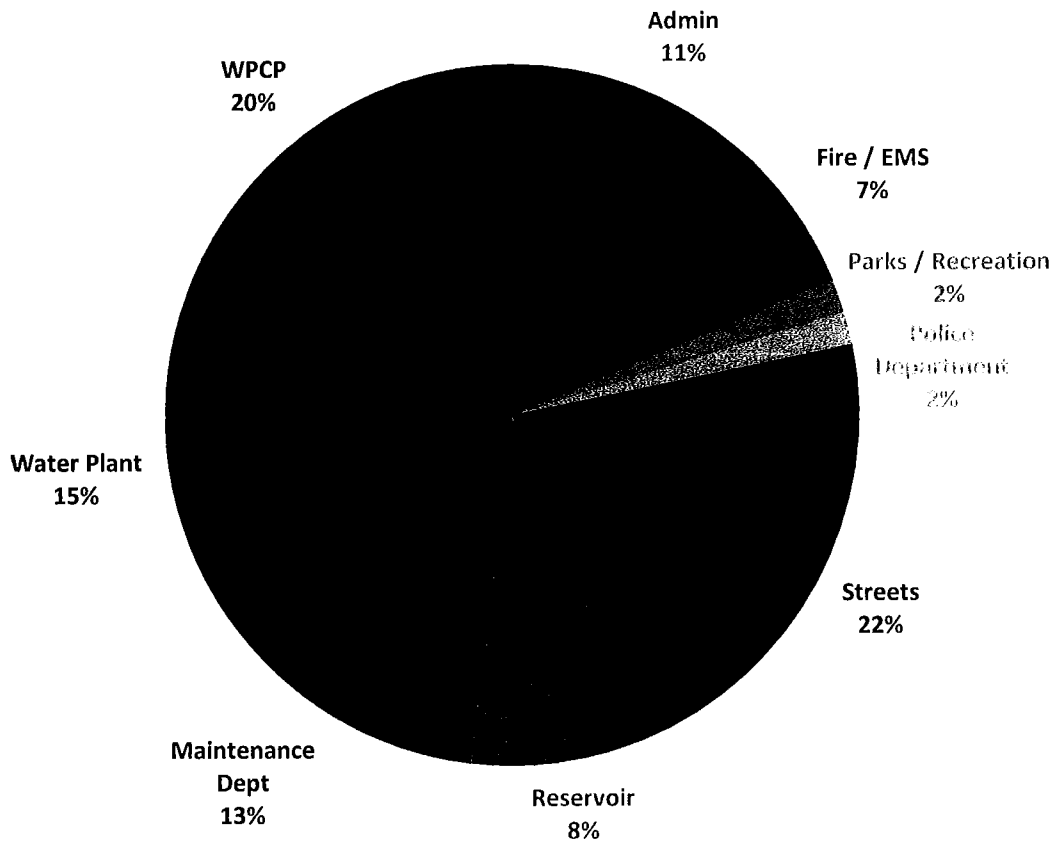
	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budgeted 2016	Budgeted 2017
Revenue	12,351,567	11,757,029	15,278,625	13,579,454	25,633,968	23,126,476
Expense	12,604,600	11,650,892	15,232,521	14,059,432	21,576,023	18,237,982



2017 Capital

Department	
Admin	\$255,000
Fire / EMS	\$167,500
Parks / Recreation	\$35,000
Police Department	\$35,000
Streets	\$500,000
Reservoir	\$180,000
Maintenance Dep	\$300,500
Water Plant	\$330,000
WPCP	\$455,000
	\$2,258,000

2017 CAPITAL



2017 CAPITAL DETAIL

Account	Department	Purpose	ESTIMATED COST
301.000.5501	City Hall	City Hall Building Repairs	\$100,000
301.000.5501	City Hall	Generator	\$75,000
301.000.5507	Finance	Software Upgrade, phase I	\$60,000
301.000.5507	Fire / EMS	Air Packs w/bottle & masks	\$60,000
301.000.5507	Fire / EMS	Parking lot, phase I	\$100,000
301.000.5507	Fire / EMS	3 sets of turnout gear	\$7,500
301.000.5507	Parks / Recreation	Basketball Court Resurfacing	\$10,000
301.000.5507	Parks / Recreation	Equipment Repair / Replacement	\$25,000
301.000.5503	Police Department	Computer System Replacement	\$10,000
301.000.5505	Police Department	Cruiser	\$25,000
301.000.5507	PW/ Engineering	2017 Street Improvement	\$321,200
254.000.5507	PW/ Engineering	2017 Street Improvement, Issue I grant	\$70,000
254.000.5507	PW/ Engineering	2017 Street Improvement, Issue I loan	\$14,000
256.000.5507	PW/ Engineering	2017 Street Improvement, CDBG portion	\$43,800
286.000.5507	PW/ Engineering	2017 Street Improvement, Auto Registration	\$51,000
301.000.5507	PW/ Engineering	GIS Phase II	\$20,000
603.643.5507	Reservoir	Inside Bank Repair	\$100,000
609.000.5507	Reservoir	Inside Bank Repair	\$50,000
609.000.5507	Reservoir	Parking lot phase I	\$30,000
209.560.5507	Street Maintenance	Fuel Monitor for Airport	\$9,000
301.000.5505	Street Maintenance	Stakeside Dump Truck	\$30,000
603.642.5505	Street Maintenance	Stakeside Dump Truck	\$62,500
604.652.5505	Street Maintenance	Stakeside Dump Truck	\$62,500
301.000.5507	Street Maintenance	Traffic Light (from 2016)	\$25,000
101.518.5503	Street Maintenance	Equipment Replacement / Repair	\$4,000
203.361.5503	Street Maintenance	Concrete Power Screed	\$3,500
603.642.5503	Street Maintenance	Water Pump	\$4,000
603.642.5507	Water Distribution	Waterline Replacement	\$100,000
609.000.5503	Water Plant	Air Scour Filters	\$150,000
603.641.5503	Water Plant	Raw Pump Replacement	\$80,000
609.000.5507	Water Plant	New Heating System	\$50,000
603.641.5503	Water Plant	Equipment Replacement / Repair	\$50,000

2017 CAPITAL DETAIL

Account	Department	Purpose	ESTIMATED COST
604.651.5503	WPCP	Equipment Replacement	\$170,000
610.000.5503	WPCP	Equipment Replacement	\$100,000
604.651.5507	WPCP	Ashpalt/concrete repairs, phase X	\$24,000
610.000.5503	WPCP	SCADA (\$75,000 moved from 2016)	\$150,000
610.000.5505	WPCP	Utility Vehicle	\$11,000
			\$2,258,000

**CITY OF WILLARD
5-YEAR CAPITAL IMPROVEMENTS PLAN
FOR THE YEAR ENDING DECEMBER 31, 2017**

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE
2017	City Hall Generator	\$75,000	Capital Improvements Fund
	City Hall Repairs	\$100,000	Capital Improvements Fund
	Basketball Court Resurfacing	\$10,000	Capital Improvements Fund
	City Park Grounds/Repair/Equipment	\$25,000	Capital Improvements Fund
	Finance Dept Software Upgrade phase I	\$60,000	Capital Improvements Fund
	Fire Dept replace 3 sets of turnout gear	\$7,500	Capital Improvements Fund
	Fire Dept Air Parks w/bottles & masks	\$60,000	Capital Improvements Fund (possible grant)
	Fire Dept Parking Lot, phase I	\$100,000	Capital Improvements Fund
	Waterline Replacement	\$100,000	Water Fund
	Maintenance - Fuel monitor at airport	\$9,000	Airport Fund
	Stakeside Dump Truck	\$155,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Traffic Light (from 2016)	\$25,000	Capital Improvements Fund
	Maintenance, concrete power screed	\$3,500	Street Maintenance Fund
	Maintenance, equipment replacement	\$4,000	General Fund, Garage Dept
	Maintenance, water pump	\$4,000	Water Fund
	2017 Street Improvement	\$500,000	Capital Improvements Fund, CDBG, Issue I, Auto Reg
	GIS, phase II	\$20,000	Capital Improvements Fund
	Police Computer System Replacement	\$10,000	Capital Improvements Fund
	Police Cruiser	\$25,000	Capital Improvements Fund
	Reservoir, Inside Bank Repair	\$150,000	Water Fund, Water Capital & Debt Retirement Fund
	Reservoir, Parking lot Repair phase I	\$30,000	Water Capital & Debt Retirement Fund
	Water Plant Air Scour Filters	\$150,000	Water Capital & Debt Retirement Fund
	Water Plant Equipment Replacement/Repair	\$50,000	Water Fund
	Water Plant New Heat System	\$50,000	Water Capital & Debt Retirement Fund
	Water Plant Raw Pump Replacement	\$80,000	Water Fund
	WPCP Asphalt Repairs, phase X	\$24,000	Sewer Fund
	WPCP Equipment Replacement	\$270,000	Sewer Fund & Sewer Capital & Debt Retirement Fund
WPCP SCADA	\$150,000	Sewer Fund & Sewer Capital & Debt Retirement Fund	
WPCP Utility Vehicle	\$11,000	Sewer Fund & Sewer Capital & Debt Retirement Fund	
		\$2,258,000	
2018	City Hall Repairs/Replacement	\$75,000	Capital Improvements Fund
	Engineering/PW GIS Equip, phase III	\$25,000	Capital Improvements Fund
	Engineering/PW Vehicle	\$30,000	Capital Improvements Fund
	Finance Software Upgrades, phase II	\$60,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Fire Dept 3 sets of turnout gear	\$7,800	Capital Improvements Fund
	Fire Station Building Repairs	\$60,000	Capital Improvements Fund
	Fire Station Parking lot, Phase II	\$70,000	Capital Improvements Fund
	Life Squad Replacement with Lift Assist	\$230,000	Capital Improvements Fund, Townships Contribution
	Maintenance, Dump Truck, 1 ton	\$40,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Maintenance, Truck w/Plow	\$38,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Maintenance, Backhoe	\$95,000	Capital Improvements Fund, Water Fund, Sewer Fund

**CITY OF WILLARD
5-YEAR CAPITAL IMPROVEMENTS PLAN
FOR THE YEAR ENDING DECEMBER 31, 2017**

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE
2018	Maintenance, Quad Cab	\$25,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Maintenance, Pickup Truck	\$18,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Park Ground Maintenance, Equipment	\$25,000	Capital Improvements Fund
	Park St. Waterline Replacement, Phase I	\$150,000	Water Fund & Water Capital & Debt Retirement Fund
	Police Cruiser, SUV	\$35,000	Capital Improvements Fund
	Police Server Replacement	\$20,000	Capital Improvements Fund
	Reservoir Parking lot phase II	\$30,000	Water Capital & Debt Retirement Fund
	Showmobile Upgrades	\$12,000	Capital Improvements Fund
	2018 Street Improvement	\$400,000	Capital Improvements Fund, CDBG, Muni Rd. Fund
	Water Plant Equipment Replacement/Repair	\$50,000	Water Capital & Debt Retirement Fund
	WPCP SCADA upgrade	\$75,000	Sewer Capital & Debt Retirement
	WPCP Equipment Replacement	\$270,000	Sewer Capital & Debt Retirement
		\$1,840,800	
2019	224 Water Tower Painting	\$400,000	Water Fund & Water Capital & Debt Retirement Fund
	Ballfield Fence Replacement	\$25,000	Capital Improvements Fund
	Engineering/Public Works GIS Equip, phase 3	\$25,000	Capital Improvements Fund
	Fire Dept 3 Life Pack Replacements	\$120,000	Capital Improvements Fund (Possible Grant)
	Fire Dept Replace 3 sets of turnout gear	\$8,100	Capital Improvements Fund
	Fire Dept Building Upgrades/Maintenance	\$30,000	Capital Improvements Fund
	Outdoor Warning Siren	\$25,000	Capital Improvements Fund
	2019 Street Improvement	\$400,000	Various Funds
	Maintenance Flex Rodding Machine	\$15,000	Street Maintenance Fund
	Maintenance Leaf Loader	\$45,000	Capital Improvements Fund
	Maintenance Salt Spreader	\$18,000	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	\$42,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Maintenance Chipper	\$35,000	General Fund
	Park St. Waterline Replacement, Phase II	\$150,000	Water Capital & Debt Retirement 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 Capital & Debt Retirement Fund
	WPCP Equipment replacement	\$270,000	Sewer Fund
		\$2,115,100	
2020	Raw Waterline Replacement, phase II	\$500,000	Issue II, Water Capital & Debt Service Fund
	Engineering/PW GIS Equip, phase 4	\$25,000	Capital Improvements Fund
	Fire Dept Replace 3 sets of turnout gear	\$8,400	Capital Improvements Fund
	Fire Dept Air Bottle Replacements	\$50,000	Capital Improvements Fund (Possible Grant)

**CITY OF WILLARD
5-YEAR CAPITAL IMPROVEMENTS PLAN
FOR THE YEAR ENDING DECEMBER 31, 2017**

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE
2020	Fire Dept Engine Replacement	\$550,000	Townships
	Fire Dept Building Upgrades/Maintenance	\$30,000	Capital Improvements Fund
	2020 Street Improvements	\$400,000	Various Funds
	Maintenance Jet-Vac Truck	\$50,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Maintenance - Meter Reader Equipment	\$11,000	Water Fund
	Maintenance - Dump truck w/plow	\$165,000	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 Equipment replacement	\$270,000	Sewer Fund
		\$2,343,400	
2021	Waterline Replacement	\$150,000	Water Debt & Capital Improvements Fund
	Engineering/Public Works Surveying Equipment	\$30,000	Capital Improvements Fund
	Finance Department server upgrade	\$100,000	Capital Improvements Fund
	Fire Dept replace 3 sets of turnout gear	\$8,700	Capital Improvements Fund
	Fire Dept Hose & Appliance Replacements	\$50,000	Capital Improvements Fund, (Possible Grant)
	Fire Dept Building Upgrades/Maintenance	\$30,000	Capital Improvements Fund
	Outdoor Warning Siren	\$25,000	Capital Improvements Fund
	2021 Street Improvements	\$400,000	Various Funds
	Maintenance - Jet-Vac Truck	\$225,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Police Vehicle	\$35,000	Capital Improvements Fund
	Water Plant - Filter replacement	\$300,000	Water Debt & Capital Improvements Fund
	Water Plant - 224 water tower painting	\$430,000	Water Debt & Capital Improvements Fund
	WPCP Equipment replacement	\$270,000	Sewer Fund
		\$2,053,700	

All cost estimates are in 2016 dollars, and are not adjusted for inflation

2017 ~ DEBT SERVICE PAYMENTS SUMMARY

Principal Payment	Interest Payment	Debt Description	12/31/16 Principal Balance	Issue Year	Rate	Term	Princiapl Account	Debt Source
85,000	7,875	Various Purpose Bond - Street - TIF	175,000	2009	4.50%	10	308.000.5611	Private
85,000	7,875		175,000				308.000.5611	
18,000	2,241	Various Purpose Fire Engine Note	166,000	2016	1.35%	1	416.000.5601	Private
15,000	1,229	Various Purpose Ladder Truck Note	91,000	2016	1.35%	1	416.000.5601	Private
33,000	3,470		257,000				416.000.5601	
7,032	0	Pearl St CI46B	21,095	1999	0.00%	20	416.000.5621	OPWC
192	0	E. Howard St I CI05E	1,054	2002	0.00%	20	416.000.5621	OPWC
2,457	0	E. Howard St 2 CI04G	19,653	2003	0.00%	20	416.000.5621	OPWC
2,024	0	N. Main St Impvoement & Recons. CI08H	17,205	2005	0.00%	20	416.000.5621	OPWC
1,981	0	Ash St. Reconstruction CI01I	17,828	2005	0.00%	20	416.000.5621	OPWC
6,118	0	Ash St. Reconstruction CI37J	61,181	2006	0.00%	20	416.000.5621	OPWC
1,500	0	Myrtle Ave. Reconstruction CI11K	19,500	2007	0.00%	20	416.000.5621	OPWC
1,000	0	US 224 Wldening & Imp. Phase III CI02K	13,000	2008	0.00%	20	416.000.5621	OPWC
1,000	0	Myrtle Ave. Reconstruction CI28O	15,000	2011	0.00%	20	416.000.5621	OPWC
600	0	Neal Zick Rd Imp. Phase II C120Q	9,900	2013	0.00%	20	416.000.5621	OPWC
200	0	Crestwood Dr. Imp. CI17R	3,597	2015	0.00%	20	416.000.5621	OPWC
750	0	US 224 Widening & Imp. Phase IV CI02Q	15,000	2015	0.00%	20	416.000.5621	OPWC
5,000	0	US 224 Widening & Imp. Phase V	100,000	2016	0.00%	20	416.000.5621	OPWC
98,000	0	2016 Street Improvement Project CI10T	980,000	2016	0.00%	10	416.000.5621	OPWC
127,853	0		1,294,011				416.000.5621	
26,733	2,071	Drinking Water State Match 3299	110,200	2000	2.00%	20	609.000.5631	OWDA
3,000	0	Raw Waterline Replacement CI20S	60,000	2016	0.00%	20	609.000.5631	OPWC
29,733	2,071		170,200				609.000.5631	
130,000	11,610	Various Purpose WWTP Upgrade Note	860,000	2016	1.35%	1	610.000.5605	Private
130,000	11,610		860,000				610.000.5605	
2,420	0	Woodbine Sanitary Sewer CI13I	20,568	2005	0.00%	20	610.000.5621	OPWC
5,000	0	WWTP Upgrade CI21P	50,000	2015	0.00%	10	610.000.5621	OPWC
2,498	0	US 224 Pump Station Replacement CI28K	41,218	2013	0.00%	20	610.000.5621	OPWC
9,918	0		111,786				610.000.5621	
27,202	910	Lagoon Loan 2578	82,592	1998	1.20%	20	610.000.5631	OWDA
17,665	811	WPCLF Surplus Loan 3276	71,946	2000	1.20%	20	610.000.5631	OWDA
29,417	3,221	Parallel Sewer 3426	153,738	2001	2.20%	20	610.000.5631	OWDA
14,647	1,604	US 224 Stormwater 3534	76,550	2001	2.20%	20	610.000.5631	OWDA
10,646	1,565	US 224 Lift Station 5687	153,850	2010	1.00%	20	610.000.5631	OWDA
105,000	19,950	WWTP Upgrade 6629	1,995,000	2013	1.00%	20	610.000.5631	OWDA
204,578	28,061		2,533,676				610.000.5631	
620,082	53,086		5,401,674	2017			GRAND TOTAL	
Previous Years Totals								
427,017	56,337		5,715,373	2016	\$1,080,000 for street improvement			
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**

VEH ID	Title Date	DEPARTMENT	ORIG.COST	MILEAGE
<u>POLICE</u>				
1	06/23/11	2011 FORD CROWN VICTORIA	22,726.12	101,968
2	08/20/13	2013 CHEV IMPALA	21,575.00	58,027
3	07/02/12	2012 CHEVY IMPALA	21,757.16	101,335
4	09/15/10	2011 CHEV IMPALA, SRO VEHICLE	19,523.00	102,984
5	12/17/14	2015 CHEVY TAHOE	28,890.00	41,866
6	09/23/15	2016 FORD EXPLORER	25,861.00	16,268
7	03/02/09	2009 FORD EXPLORER XLT 4 X 4 4DR	19,747.52	61,395
8	07/21/10	2005 FORD EXPLORER	9,753.46	110,922
9	08/25/08	2008 CHEV IMPALA K-9	18,537.98	149,747
<u>FIRE</u>				
E1 921		2013 SUTPHEN CUSTOM S2 PUMPER	429,789.00	5,025
E2 922	10/21/96	1997 INTERNATIONAL PUMPER CAB/CH 35,000 GVW	209,979.00	34,873
E3 923	05/17/90	1990 FEDERAL MOTORS-PUMPER	159,473.00	23,320
FD4 944	02/03/87	1987 CHEVROLET-HEAVY RESCUE	21,425.00	9,568
FD 945	06/08/16	2016 FORD F-350 SUPERDUTY	38,637.00	548
FD 910	05/09/16	2016 FORD F-150	32,066.00	898
TANKER1 931	09/10/08	2008 FREIGHTLINER, 41,600 GVWR pumper tanker	171,860.00	4,637
TANKER2 932	09/02/11	2003 INTERNATIONAL TRUCK	19,900.00	260,807
TOWER1 951	12/02/08	2008 PIERCE VELOCITY AERIAL	764,157.00	3,842
		1928 STUDEBAKER/BOYER-PUMPER	N/A	3,895
<u>RESCUE</u>				
SQ1 911	04/17/03	2003 McCOY MILLER AMBULANCE	91,719.00	42,386
SQ 912	08/18/16	2016 FORD F150 HORTON AMBULANCE	179,000.00	802
MEDIC3 913	02/21/07	2007 BRAUN AMBULANCE	131,525.00	65,447
<u>WATER PLANT</u>				
42	05/13/02	2002 DODGE DAKOTA	21,863.00	59,814
43	07/22/10	2010 FORD 1/2 TON PICKUP	18,569.75	29,374
<u>WATER POLLUTION CONTROL PLANT</u>				
50	09/04/02	2002 DODGE PICKUP	23,450.00	30,515
53	11/14/06	2007 GMC PICKUP	22,037.50	29,721
54	08/27/10	2011 FORD F250 SUPER DUTY, 1/2 TON	25,540.00	26,041
55B	05/15/92	1992 FORD-CHASSIS CAB TRUCK #1	44,393.00	11,775
		1992 PEABODY/GALION DUMP BED #1	8,824.00	
55C	05/15/92	1992 FORD-CHASSIS CAB TRUCK #2	44,393.00	11,244
		1992 PEABODY/GALION DUMP BED #2	8,824.00	
<u>ENGINEERING</u>				
E1	09/09/98	1999 GMC SUBURBAN	27,175.00	64,177

**CITY OF WILLARD, OHIO
VEHICLE SCHEDULE**

VEH ID	Title Date	DEPARTMENT	ORIG.COST	MILEAGE
<u>RECREATION</u>				
	09/15/10	2011 FORD F250 SUPER CAB, 1/2 TON	21,669.00	28,288
72	04/30/01	2001 DODGE RAM	16,958.00	59,818
<u>STREET</u>				
12	07/16/01	2001 DODGE RAM DUMP TRUCK	20,335.00	47,473
14	03/12/92	1992 FORD-CHASSIS CAB DUMP TRUCK	31,977.00	24,783
15	07/14/04	2004 FORD UTILITY TRUCK	23,228.50	34,464
16	03/06/03	2003 STERLING JET VAC	57,723.00	37,359
18	05/21/09	2009 INTERNATIONAL TK, HVY DUTY SINGLE AXLE	61,973.00	16,061
19	07/07/15	2015 INTERNATIONAL STREET SWEEPER	195,236.00	1,701
21	03/28/14	2014 INTERNATIONAL DUMP TRUCK	79,173.00	2,891
22	08/10/00	2000 INTL DUMP TRUCK	47,170.00	28,172
23	03/27/08	2004 FORD F550, BUCKET TRUCK	59,500.00	78,583
32	04/30/01	2001 DODGE RAM QUAD TRUCK	23,219.00	60,364
36	11/30/06	2007 INT'L DUMP TRUCK, 37,000 GVW	51,918.00	32,320
37	12/03/99	2000 GMC 3500 UTILITY TRUCK	24,579.00	95,563
41	07/11/97	1997 GMC PICKUP	16,465.00	84,220
43	12/22/04	2002 DODGE DAKOTA QUAD METER	16,425.00	94,711
44	01/23/09	2009 DODGE 3500 TRUCK WITH PLOW	35,058.00	31,604
46	07/24/08	2008 FORD F250 SUPER DUTY	19,184.00	31,551
49	12/28/10	2011 FORD TRANSIT CONNECT CARGO VAN	19,562.00	35,801

2017 TRANSFERS SUMMARY

From Account Number	To Account Number	Amount	Purpose	When Transferred
101.110.5904	208.000.4660	1,050	Earned Interest Allocation	Monthly
101.110.5904	308.000.4660	600	Earned Interest Allocation	Monthly
101.110.5904	416.000.4660	1,600	Earned Interest Allocation	Monthly
101.110.5904	603.000.4660	19,000	Earned Interest Allocation	Monthly
101.110.5904	604.000.4660	17,000	Earned Interest Allocation	Monthly
101.110.5904	609.000.4660	13,000	Earned Interest Allocation	Monthly
101.110.5904	610.000.4660	15,100	Earned Interest Allocation	Monthly
101.110.5904	807.000.4660	32,800	Earned Interest Allocation	Monthly
		100,150	Total Interest Transfers	
202.130.5903	101.000.4710	2,706,800	General Fund Support	Monthly
202.130.5903	203.000.4710	28,000	Street Maintenance Support	Monthly
202.130.5903	206.000.4710	19,000	State Highway Improvement Support	Monthly
202.130.5903	208.000.4710	147,900	Recreation Support	Monthly
202.130.5903	296.000.4710	16,500	Tree Commission Support	Monthly
		2,918,200	Total Income Tax Transfers	
256.000.5923	301.000.4750	43,800	Repayment of Advance	If needed
301.000.5930	256.000.4750	43,800	Advance	If needed
301.000.5912	416.000.4740	100,000	Debt Retirement	When Available
		100,000	Total Other Transfers	
807.000.5922	301.000.4713	32,800	To pay for Capital Projects	When Available
		3,151,150	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		

2017 APPROPRIATION BUDGET - FUND ACTIVITIES SUMMARY

FUND	ACCOUNT NAME	2017 BUDGET	FUND	ACCOUNT NAME	2017 BUDGET
101	Total Revenue General Fund	5,893,550	214	Total Revenue Recycling Fund	13,200
	Total Expenses Council	18,150		Total Expenses Recycling Fund	10,000
	Total Expenses Mayor	3,100		<u>RECYCLING FUND NET</u>	<u>3,200</u>
	Total Expenses City Clerk	35,700	215	Total Revenue Community Action Fund	5,730
	Total Expenses City Manager	291,200		Total Expenses Community Action Fund	5,730
	Total Expenses Finance	486,850		<u>COMMUNITY ACTION FUND NET</u>	<u>-</u>
	Total Expenses Law Director	95,050	221	Total Expenses Police / Fire Pension Fund	27,150
	Total Expenses Misc Executive	144,730		Total Revenue Police / Fire Pension Fund	27,150
	Total Expenses City Hall Dept	86,600		<u>POLICE/FIRE PENSION FUND NET</u>	<u>-</u>
	Total Expenses Police Dept.	1,707,050	225	Total Revenue FEMA	223,009
	Total Expenses Fire Dept	393,400		Total Expenses FEMA	223,009
	Total Expenses Rescue Dept	746,900		<u>FEMA FUND NET</u>	<u>-</u>
	Total Expenses Code Enforce. Dept	101,250	253	Total Revenue UDBG	29,500
	Total Expenses Public Service Dept	77,700		Total Expenses UDBG	20,000
	Total Expenses Engineering Dept	174,850		<u>UDBG FUND NET</u>	<u>9,500</u>
	Total Expenses City Garage Dept	997,950	254	Total Revenue Issue 1 Fund	203,000
	Total Expenses Cemetery Dept	27,200		Total Expenses Issue 1 Fund	84,000
	<u>TOTAL GF EXPENDITURES</u>	<u>5,387,680</u>		<u>ISSUE 1 FUND NET</u>	<u>119,000</u>
	GENERAL FUND NET	505,870	256	Total Revenue CDBG (Huron County)	91,600
202	Total Revenue Income Tax Dept	3,128,000		Total Expenses CDBG (Huron County)	87,600
	Total Expenses Income Tax Dept	3,121,350		<u>CDBG (HURON COUNTY) FUND NET</u>	<u>4,000</u>
	<u>INCOME TAX OP FUND NET</u>	<u>6,650</u>	257	Total Revenue Natureworks Grant	0.16
203	Total Revenue Street Maintenance	452,200		Total Expenses Natureworks Grant	0.16
	Total Expenses Street Maintenance	324,900		<u>NATUREWORKS FUND NET</u>	<u>-</u>
	<u>STREET MAINT & REPAIR NET</u>	<u>127,300</u>	272	Total Revenue DUI Fund	2,700
204	Total Revenue School Resource Officer	12,000		Total Expenses DUI Fund	2,300
	Total Expenses School Resource Officer	12,000		<u>DUI FUND NET</u>	<u>400</u>
	<u>SCHOOL RESOURCE OFFICER NET</u>	<u>-</u>	285	Total Revenue Muni Road Permissive Tax	220,000
206	Total Revenue State Highway Improvement	153,800		Total Expenses Muni Road Permissive Tax	-
	Total Expenses State Highway ImprOV.	34,000		<u>MUNI ROAD PERMISSIVE TAX FUND NET</u>	<u>220,000</u>
	<u>STATE HIGHWAY IMPROV NET</u>	<u>119,800</u>	286	Total Revenue Auto Registration City Levy	51,000
208	Total Revenue Recreation Fund	320,300		Total Expenses Auto Registration City Levy	51,000
	Total Expenses Recreation Fund	309,500		<u>AUTO REG CITY LEVY NET</u>	<u>-</u>
	<u>RECREATION FUND NET</u>	<u>10,800</u>	296	Total Revenue Tree Commission	25,300
209	Total Revenue Airport Fund	193,000		Total Expenses Tree Commission	17,400
	Total Expenses Airport Fund	183,950		<u>TREE COMMISSION NET</u>	<u>7,900</u>
	<u>AIRPORT FUND NET</u>	<u>9,050</u>	297	Total Revenue Police Restitution	15,000
211	Total Revenue Police Tax	787,000		Total Expenses Police Restitution	11,000
	Total Expenses Police Tax	385,000		<u>POLICE RESTITUTION NET</u>	<u>4,000</u>
	<u>POLICE TAX NET</u>	<u>402,000</u>	301	Total Revenue Income Tax Capital Improvement	1,106,700
212	Total Revenue Soccer Center Fund	564.00		Total Expenses Income Tax Capital Improvement Fund	1,012,500
	Total Expenses Soccer Center Fund	564.00		<u>INC TAX CAP IMPROV NET</u>	<u>94,200</u>
	<u>SOCCER CENTER FUND NET</u>	<u>-</u>			
213	Total Revenue Skatepark Fund	6.75			
	Total Expenses Skatepark Fund	6.75			
	<u>SKATEPARK FUND NET</u>	<u>-</u>			

2017 APPROPRIATION BUDGET - FUND ACTIVITIES SUMMARY

FUND	ACCOUNT NAME	2017 BUDGET	FUND	ACCOUNT NAME	2017 BUDGET
308	Total Revenue TIF Improvement Fund	100,200	811	Total Revenue Insurance Agency Fund	10,000
	Total Expenses TIF Improvement Fund	94,000		Total Expenses Insurance Agency Fund	10,000
	<u>TIF IMPROV NET</u>	6,200		<u>INSURANCE AGENCY NET</u>	-
416	Total Revenue Debt Retirement Fund	401,600	812	Total Revenue Insurance Reimb. Fund	100,000
	Total Expenses Debt Retirement Fund	398,500		Total Expenses Insurance Reimb. Fund	100,000
	<u>DEBT RETIREMENT NET</u>	3,100		<u>INSURANCE REIMBURSEMENT NET</u>	-
603	Total Revenue Water Fund	2,384,900	820	Total Revenue Cemetery Trust Fund	24,500
	Total Expenses Water Plant Dept	1,236,800		Total Expenses Cemetery Trust Fund	24,000
	Total Expenses Water Distribution Dept	523,000		<u>CEMETERY TRUST NET</u>	500
	Total Expenses Reservoir Dept	186,500	825	Total Revenue Fire Equipment Fund	3.71
	<u>TOTAL WATER FUND EXPEND</u>	1,946,300		Total Expenses Fire Equipment Fund	-
	<u>WATER FUND NET</u>	438,600		<u>FIRE CAPITAL EQUIPMENT NET</u>	3.71
604	Total Revenue Water Pollution Control	2,579,600	831	Total Revenue Unclaimed Funds	10,000
	Total Expenses Water Pollution Control Dept	1,931,800		Total Expenses Unclaimed Funds	10,000
	Total Expenses Waste Water Collection Dept	349,500		<u>UNCLAIMED MONIES NET</u>	-
	<u>TOTAL SEWER FUND EXPEND</u>	2,281,300	850	Total Revenue Drug Abuse Fund	17,500
	<u>SEWER FUND NET</u>	298,300		Total Expenses Drug Abuse Fund	15,000
605	Total Revenue Storm Water Fund	55,842		<u>DRUG ABUSE NET</u>	2,500
	Total Expenses Storm Water Fund	55,842	870	Total Revenue City Decoration Fund	10,100
	<u>STORM WATER NET</u>	-		Total Expenses City Decoration Fund	10,000
609	Total Revenue Water Debt Retirement	729,000		<u>CITY DECORATION NET</u>	100
	Total Expenses Water Debt Retirement	312,400	890	Total Revenue Water Deposit Trust Fund	87,000
	<u>WATER CAP. & DEBT RETIRE. NET</u>	416,600		Total Expenses Water Deposit Trust Fund	87,000
610	Total Revenue Sewer Debt Retirement	1,773,100		<u>WATER DEPOSIT TRUST NET</u>	-
	Total Expenses Sewer Debt Retirement	1,280,100	895	Total Revenue Clock Tower Fund	34,500
	<u>SEWER CAP. & DEBT RETIRE. NET</u>	493,000		Total Expenses Clock Tower Fund	26,000
620	Total Revenue Water Extension	88,800		<u>CLOCK TOWER FUND NET</u>	8,500
	Total Expenses Water Extension Fund	87,000		ALL FUNDS REVENUE	23,126,475.62
	<u>WATER CAPITAL EXT NET</u>	1,800		ALL FUNDS EXPENDITURES	18,237,981.91
630	Total Revenue Sewer Extension	90,400		<u>ALL FUNDS NET</u>	4,888,493.71
	Total Expenses Sewer Extension Fund	90,000			
	<u>SEWER CAPITAL EXT NET</u>	400			
801	Total Revenue Bid Bond Deposit Fund	60,000.00			
	Total Expenses Bid Bond Deposit Fund	60,000.00			
	<u>BID BOND NET</u>	-			
807	Total Revenue Electric System Sale Fund	1,607,800			
	Total Expenses Electric System Sale Fund	32,900			
	<u>ELECTRIC SYSTEM SALE NET</u>	1,574,900			
808	Total Revenue Police Training Fund	7,320			
	Total Expenses Police Training Fund	7,000			
	<u>POLICE TRAINING FUND NET</u>	320			

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
101 GENERAL FUND						
101.000.4110 REAL ESTATE TAX	236,494	219,345	246,714	240,321	259,000	246,700
101.000.4112 MOBILE HOME TAXES	210	270	419	267	300	300
101.000.4130 LODGING TAX	3,759	3,297	7,058	4,990	4,300	4,300
101.000.4209 STATE LOCAL GOVERNMENT	45,251	36,879	36,433	28,629	16,000	9,600
101.000.4210 COUNTY LOCAL GOVERNMENT	188,120	142,876	141,043	152,782	142,800	157,000
101.000.4211 HOMESTEAD AND ROLLBACK TAX	30,372	29,769	19,498	29,595	29,000	29,000
101.000.4220 CIGARETTE TAX	465	463	450	450	450	450
101.000.4230 INHERITANCE	29,647	120,849	-	43,537	-	-
101.000.4231 LIQUOR LICENSE FEE	6,435	7,103	7,182	7,021	7,000	7,300
101.000.4260 GRANT PROCEEDS	4,659	8,132	17,500	49,711	-	10,000
101.000.4311 EMERGENCY RESCUE CALLS	286,171	257,395	197,252	256,850	245,000	250,000
101.000.4312 RURAL FIRE CONTRACT	114,948	125,554	107,993	83,098	90,400	90,400
101.000.4313 RURAL RESCUE CONTRACT	93,063	83,868	114,477	81,519	98,000	98,000
101.000.4321 CEMETERY LOTS	16,825	6,400	10,200	11,000	10,000	11,000
101.000.4322 CEMETERY GRAVE SERVICES	12,535	13,750	10,635	11,750	10,000	10,000
101.000.4410 ELECTRICAL PERMITS	350	285	1,025	1,065	1,000	1,500
101.000.4411 PLUMBING PERMITS	40	135	250	590	600	1,500
101.000.4412 BUILDING PERMITS	4,484	6,667	10,155	7,813	9,000	10,000
101.000.4413 BUILDING PERMIT FEES	-	-	7	39	-	50
101.000.4511 PARKING FINES	400	370	1,010	745	800	750
101.000.4512 NORWALK MUNICIPAL COURT-FINES	27,103	16,453	16,851	12,646	15,000	15,000
101.000.4605 UTILITY COMPANY MUNI TAX	3,166	7,515	11,876	9,045	6,000	10,000
101.000.4610 FRANCHISE FEES	43,395	40,081	37,601	38,573	37,000	37,000
101.000.4611 REIMBURSEMENTS-REFUNDS	2,971	1,483	985	-	-	-
101.000.4612 SUNDRY	4,693	3,925	4,158	6,722	6,000	6,000
101.000.4613 SALE OF FIXED ASSETS	2,955	-	-	10,630	7,000	7,000
101.000.4620 DONATIONS	500	1,525	500	445	500	1,000
101.000.4630 RESTITUTION	939	225	233	95	100	100
101.000.4660 INTEREST EARNED	52,898	68,384	84,782	115,967	115,000	120,000
101.000.4710 TRANSFER FROM INCOME TAX	1,986,367	1,700,399	1,787,200	1,820,000	2,052,300	2,706,800
101.000.4712 ADMINISTRATIVE ALLOCATION	38,570	34,847	38,832	765,700	1,219,400	1,052,800
101.000.4750 ADVANCES IN	-	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	3,237,255	2,976,243	2,912,325	3,791,596	5,388,552	5,893,550
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	1,633	1,400	4,000	2,000
101.101.5112 MEDICARE	203	203	203	203	400	250
101.101.5113 FICA	248	248	248	248	500	400
101.101.5373 OFFICE SUPPLIES	586	195	312	410	500	500
101.101.5403 CONFERENCE FEES & EXPENSE	205	160	160	130	200	1,000
TOTAL CITY COUNCIL DEPT EXP	16,642	16,206	16,557	16,391	19,600	18,150
101.102.5101 SALARIES & WAGES	2,000	2,000	2,000	2,000	2,000	2,000
101.102.5111 PERS	280	280	327	280	300	400
101.102.5373 OFFICE SUPPLIES	-	41	-	-	100	100
101.102.5403 CONFERENCE FEES & EXPENSE	20	40	110	45	100	500
101.102.5409 MILEAGE REIMBURSEMENT	-	-	-	-	-	100
TOTAL MAYOR DEPT EXP	2,300	2,361	2,437	2,325	2,500	3,100

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
101.103.5101 SALARIES & WAGES	8,816	7,834	8,359	8,618	10,000	20,000
101.103.5111 PERS	1,272	1,073	1,203	1,164	1,400	2,800
101.103.5112 MEDICARE	128	114	121	125	150	300
101.103.5113 FICA	-	-	2	2	50	50
101.103.5206 CODIFICATION OF ORDINANCES	6,438	5,766	6,956	4,270	7,000	8,000
101.103.5211 CONTRACT SERVICES	21	-	-	-	500	500
101.103.5281 ADVERTISING	2,300	2,325	2,083	1,883	3,000	3,000
101.103.5373 OFFICE SUPPLIES	442	686	432	370	600	800
101.103.5407 DUES & SUBSCRIPTIONS	45	60	45	65	100	100
101.103.5409 MILEAGE REIMBURSEMENT	62	59	91	86	100	150
TOTAL CITY CLERK DEPT EXP	19,524	17,917	19,292	16,584	22,900	35,700
101.104.5101 SALARIES & WAGES	50,366	41,288	50,164	96,349	103,000	100,000
101.104.5102 LONGEVITY	1,320	1,400	360	960	250	-
101.104.5104 RETIREMENT FRINGE PAYOUT	-	9,361	-	-	-	-
101.104.5105 HOLIDAY-PERSONAL	2,832	1,799	1,531	4,057	4,200	6,000
101.104.5106 SICK LEAVE	2,499	862	1,151	1,702	3,400	3,400
101.104.5107 VACATION	6,158	2,575	2,315	12,148	12,000	9,700
101.104.5111 PERS	8,790	6,880	7,648	14,813	17,000	16,600
101.104.5112 MEDICARE	575	724	845	1,620	1,700	1,700
101.104.5117 WORKERS' COMPENSATION	1,700	373	878	1,580	5,300	5,000
101.104.5120 CAR ALLOWANCE FOR CITY MANAGER	4,800	4,800	3,500	-	4,800	-
101.104.5121 HEALTH & LIFE INSURANCE	13,795	8,739	10,375	18,594	20,800	23,000
101.104.5123 OTHER BENEFITS	64	87	145	-	200	200
101.104.5211 CONTRACT SERVICES	-	-	-	-	-	50,000
101.104.5229 EQUIPMENT REPAIR & MAINTENANCE	68	87	96	64	200	200
101.104.5241 MAINTENANCE CONTRACTS-GENERAL	-	563	-	-	-	-
101.104.5264 TELEPHONE/DATA SERVICE	554	-	598	497	800	50,000
101.104.5281 ADVERTISING	1,386	4,656	1,941	1,380	4,500	4,500
101.104.5319 GENERAL SUPPLIES	42	-	2	14	100	100
101.104.5371 DATA PROCESSING SUPPLIES	87	69	238	-	700	1,000
101.104.5373 OFFICE SUPPLIES	805	414	869	560	800	800
101.104.5403 CONFERENCE FEES & EXPENSE	992	605	1,040	1,071	1,200	3,000
101.104.5407 DUES & SUBSCRIPTIONS	906	1,006	306	221	1,000	1,000
101.104.5409 MILEAGE REIMBURSEMENT	-	-	-	-	2,000	2,500
101.104.5411 OVERNIGHT LODGING & MEALS	380	140	106	-	500	500
101.104.5503 CAPITAL OUTLAY - EQUIPMENT	-	-	-	3,095	12,000	12,000
TOTAL CITY MANAGER DEPT EXP	98,118	86,427	84,107	158,725	196,450	291,200
101.105.5101 SALARIES & WAGES	75,903	64,916	58,962	153,727	170,000	154,000
101.105.5102 LONGEVITY	1,764	1,900	1,812	4,080	4,300	6,000
101.105.5103 OVERTIME	-	-	74	241	300	850
101.105.5104 RETIREMENT FRINGE PAYOUT	-	-	-	-	22,000	33,000
101.105.5105 HOLIDAY-PERSONAL	4,362	4,415	3,566	8,867	11,000	11,400
101.105.5106 SICK LEAVE	2,780	2,948	671	477	4,000	5,700
101.105.5107 VACATION	6,123	13,243	6,674	14,172	33,600	49,000
101.105.5111 PERS	13,089	11,611	9,878	24,313	31,300	31,600
101.105.5112 MEDICARE	1,346	1,266	1,083	2,463	3,300	3,300
101.105.5117 WORKERS' COMPENSATION	2,100	635	828	1,377	7,200	7,400
101.105.5121 HEALTH & LIFE INSURANCE	26,274	24,743	25,276	60,905	71,000	92,000
101.105.5123 OTHER BENEFITS	-	25	-	60	200	200
101.105.5124 TUITION REIMBURSEMENT	1,000	-	-	-	1,000	1,000
101.105.5201 ACCOUNTING SERVICES	119	119	328	359	500	500

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
101.105.5205 AUDITING	26,139	25,493	23,500	23,560	31,000	31,000
101.105.5207 COMPUTER SUPPORT & CONSULTING	9,873	10,498	13,475	14,630	15,000	15,000
101.105.5211 CONTRACT SERVICES	-	32	3,941	3,543	4,000	4,000
101.105.5227 COMPUTER EQUIPMENT REPAIR & MAIN	-	-	-	-	500	500
101.105.5229 EQUIPMENT REPAIR & MAINTENANCE	37	36	-	51	500	500
101.105.5241 MAINTENANCE CONTRACTS-GENERAL	2,088	1,800	1,820	1,895	3,500	3,500
101.105.5264 TELEPHONE/DATA SERVICE	518	445	424	43	1,000	-
101.105.5290 PRINTING & REPRODUCTION	1,976	3,653	4,241	3,360	4,500	4,500
101.105.5319 GENERAL SUPPLIES	-	-	-	-	100	100
101.105.5371 DATA PROCESSING SUPPLIES	2,064	635	-	1,055	1,500	1,500
101.105.5373 OFFICE SUPPLIES	2,085	2,774	1,692	1,110	3,000	2,500
101.105.5375 POSTAGE	17,977	15,700	21,531	19,611	23,000	23,000
101.105.5401 TRAINING	158	170	163	140	300	1,000
101.105.5403 CONFERENCE FEES & EXPENSE	674	198	772	594	1,400	2,500
101.105.5407 DUES & SUBSCRIPTIONS	280	220	220	245	300	300
101.105.5409 MILEAGE REIMBURSEMENT	830	502	603	380	1,000	1,000
TOTAL FINANCE DEPT EXP	199,559	187,977	181,534	341,255	450,300	486,850
101.106.5101 SALARIES & WAGES	21,008	21,008	21,008	21,008	27,000	27,000
101.106.5111 PERS	2,941	2,941	2,941	2,941	3,300	3,300
101.106.5117 WORKERS' COMPENSATION	500	168	244	388	750	750
101.106.5121 HEALTH & LIFE INSURANCE	-	-	-	-	-	27,000
101.106.5217 LEGAL SERVICES	36,383	32,013	20,214	11,063	35,000	35,000
101.106.5403 CONFERENCE FEES & EXPENSE	400	400	400	400	1,000	1,000
101.106.5407 DUES & SUBSCRIPTIONS	775	1,550	-	775	1,000	1,000
TOTAL LAW DIRECTOR DEPT EXP	62,007	58,079	44,807	36,575	68,050	95,050
101.110.5116 UNEMPLOYMENT	-	2,065	4,076	-	8,000	8,000
101.110.5209 CONSULTANTS-OTHER	92	-	-	500	1,000	1,000
101.110.5213 COUNTY AUDITOR FEES	8,337	7,764	8,182	8,755	9,000	9,000
101.110.5270 ANNEXATION FEE	154	148	-	296	200	200
101.110.5271 GENERAL LIABILITY INSURANCE	2,000	1,242	2,419	2,000	6,000	6,000
101.110.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	-	2,000	2,000
101.110.5283 BOARD OF ELECTIONS	3,975	411	2,716	1,324	5,000	5,000
101.110.5286 COUNTY HEALTH DEPARTMENT	5,591	5,471	5,376	5,381	6,000	5,500
101.110.5294 REAL ESTATE TAXES	2,700	1,911	1,896	1,522	2,000	2,000
101.110.5298 ECONOMIC DEVELOPMENT	-	-	-	115	1,000	1,000
101.110.5407 DUES & SUBSCRIPTIONS	6,809	6,833	6,475	6,333	7,000	6,500
101.110.5904 TRANSFER OUT - INTEREST ALLOCATIOI	15,000	30,141	32,817	40,000	60,000	96,900
101.110.5922 OTHER TRANSFERS	-	-	-	-	-	1,630
TOTAL MISC EXECUTIVE DEPT EXP	44,658	55,986	63,957	66,227	107,200	144,730
101.117.5211 CONTRACT SERVICES	-	-	-	-	1,400	1,400
101.117.5223 BUILDING REPAIR & MAINTENANCE	4,259	2,092	2,211	2,707	30,000	30,000
101.117.5229 EQUIPMENT REPAIR & MAINTENANCE	1,130	1,807	880	683	2,000	2,000
101.117.5231 GROUNDS MAINTENANCE	-	-	-	-	5,000	5,000
101.117.5237 JANITORIAL SERVICE	11,081	11,481	11,568	10,452	12,000	12,000
101.117.5241 MAINTENANCE CONTRACTS-GENERAL	1,139	1,223	2,585	1,047	1,400	1,400
101.117.5261 ELECTRIC SERVICE	20,591	16,441	21,041	21,208	23,000	23,000
101.117.5262 GAS SERVICE	6,201	6,857	8,490	6,272	10,000	9,000
101.117.5264 TELEPHONE/DATA SERVICE	9,467	9,893	10,195	14,698	13,000	-
101.117.5265 TRASH DISPOSAL SERVICE	165	180	180	195	500	300
101.117.5303 BUILDING SUPPLIES	-	-	-	-	1,000	1,000

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
101.117.5311 CUSTODIAL SUPPLIES	1,086	850	662	750	1,000	1,000
101.117.5319 GENERAL SUPPLIES	168	-	432	201	500	500
TOTAL CITY HALL DEPT EXP	55,287	50,824	58,243	58,213	100,800	86,600
101.208.5101 SALARIES & WAGES	607,364	619,390	578,965	639,769	637,800	645,000
101.208.5102 LONGEVITY	9,960	10,020	10,320	9,500	9,800	9,700
101.208.5103 OVERTIME	55,957	55,776	61,268	72,158	60,900	98,000
101.208.5104 RETIREMENT FRINGE PAYOUT	17,808	3,784	-	5,019	50,000	73,000
101.208.5105 HOLIDAY-PERSONAL	32,702	34,967	34,041	36,476	41,000	42,000
101.208.5106 SICK LEAVE	23,010	13,841	13,129	15,185	27,000	28,000
101.208.5107 VACATION	49,982	53,183	50,089	47,064	64,000	59,000
101.208.5109 PART TIME WAGES	-	575	4,932	-	-	17,000
101.208.5111 PERS	20,122	21,438	21,740	24,524	20,200	20,000
101.208.5112 MEDICARE	12,174	12,479	11,668	12,242	13,750	14,400
101.208.5115 POLICE & FIRE PENSION	169,519	169,086	157,024	155,453	176,300	182,000
101.208.5117 WORKERS' COMPENSATION	15,000	5,447	8,125	14,724	27,400	27,500
101.208.5121 HEALTH & LIFE INSURANCE	196,006	194,799	232,550	239,359	242,000	330,000
101.208.5123 OTHER BENEFITS	212	124	93	2,520	4,000	4,000
101.208.5124 TUITION REIMBURSEMENT	-	-	-	-	1,000	1,000
101.208.5207 COMPUTER SUPPORT & CONSULTING	16,924	5,858	4,866	4,085	11,000	9,000
101.208.5211 CONTRACT SERVICES	240	25	375	150	1,000	6,500
101.208.5217 LEGAL SERVICES	1,555	309	4,835	-	4,000	5,000
101.208.5227 COMPUTER EQUIPMENT REPAIR & MAIN	32	-	320	-	1,000	1,000
101.208.5229 EQUIPMENT REPAIR & MAINTENANCE	2,322	1,921	1,203	1,827	500	1,000
101.208.5247 RADIO REPAIR & MAINTENANCE	1,695	2,400	1,352	404	2,000	2,000
101.208.5257 VEHICLE REPAIR & MAINTENANCE	4,770	6,791	3,205	4,053	4,500	6,500
101.208.5264 TELEPHONE/DATA SERVICE	2,353	2,158	2,069	2,553	3,000	3,500
101.208.5271 GENERAL LIABILITY INSURANCE	13,000	7,509	20,042	12,000	15,000	15,000
101.208.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	-	574	1,500	-	1,000	2,000
101.208.5282 BOARD & CARE OF PRISONERS	897	1,768	632	841	5,000	5,000
101.208.5285 FURTHERANCE OF JUSTICE	2,780	3,500	1,824	6,700	6,000	6,000
101.208.5287 JUDGMENTS - FEES - COSTS	6	55	26	(149)	1,000	1,000
101.208.5292 RENTAL EQUIPMENT	10,508	10,298	10,049	8,890	11,000	11,000
101.208.5301 AMMUNITION & SUPPLIES	1,972	4,435	4,586	5,168	5,500	5,500
101.208.5303 BUILDING SUPPLIES	-	-	-	401	1,000	1,000
101.208.5312 EQUIPMENT REPAIR SUPPLIES	-	-	680	-	2,000	2,000
101.208.5317 FUEL SUPPLIES	33,224	34,474	27,125	24,211	32,000	30,000
101.208.5319 GENERAL SUPPLIES	1,245	2,955	2,721	4,104	3,000	3,000
101.208.5327 RADIO SUPPLIES	-	-	536	400	2,000	2,000
101.208.5329 SAFETY SUPPLIES	2,684	2,476	848	4,705	2,500	2,500
101.208.5341 UNIFORM SUPPLIES	12,077	7,275	13,747	13,059	15,000	15,000
101.208.5349 VEHICLE REPAIR SUPPLIES	3,191	4,513	5,767	4,590	7,000	5,000
101.208.5371 DATA PROCESSING SUPPLIES	845	270	585	925	1,200	1,200
101.208.5373 OFFICE SUPPLIES	2,701	2,093	2,509	2,627	3,000	3,000
101.208.5401 TRAINING	1,207	230	2,202	3,596	7,000	10,000
101.208.5403 CONFERENCE FEES & EXPENSE	1,043	2,127	1,009	-	-	1,000
101.208.5407 DUES & SUBSCRIPTIONS	39	560	240	-	750	750
101.208.5503 CAPITAL OUTLAY - EQUIPMENT	-	-	-	6,801	-	-
TOTAL POLICE DEPT EXP	1,327,127	1,299,481	1,298,797	1,385,936	1,523,100	1,707,050
101.209.5101 SALARIES & WAGES	84,739	84,513	101,978	106,088	113,700	113,000
101.209.5102 LONGEVITY	2,820	1,020	1,080	1,200	1,400	1,500
101.209.5103 OVERTIME	3,933	3,818	10,257	10,068	17,000	17,000

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
101.209.5104 RETIREMENT FRINGE PAYOUT	4,047	-	-	-	6,000	12,000
101.209.5105 HOLIDAY-PERSONAL	4,872	4,724	5,929	6,216	6,700	6,700
101.209.5106 SICK LEAVE	1,826	1,461	1,331	1,982	2,600	2,700
101.209.5107 VACATION	6,638	4,822	5,834	7,714	9,000	9,000
101.209.5108 PART TIME FIRE	23,336	31,455	28,133	32,636	31,000	31,000
101.209.5111 PERS	870	1,485	1,471	1,388	1,100	1,100
101.209.5112 MEDICARE	1,802	1,845	2,064	2,206	2,700	2,600
101.209.5113 FICA	1,081	1,401	1,121	1,405	1,900	1,900
101.209.5115 POLICE & FIRE PENSION	29,942	25,737	30,268	31,584	36,100	36,000
101.209.5116 UNEMPLOYMENT	-	-	-	-	1,000	1,000
101.209.5117 WORKERS' COMPENSATION	6,100	1,170	2,832	4,629	7,800	7,900
101.209.5121 HEALTH & LIFE INSURANCE	28,088	27,277	35,960	36,995	35,500	46,000
101.209.5123 OTHER BENEFITS	1,134	922	1,042	1,808	2,000	2,000
101.209.5124 TUITION REIMBURSEMENT	-	-	-	-	1,000	1,000
101.209.5207 COMPUTER SUPPORT & CONSULTING	2,876	1,155	1,998	1,416	7,000	2,000
101.209.5211 CONTRACT SERVICES	1,639	1,788	1,788	1,667	500	500
101.209.5223 BUILDING REPAIR & MAINTENANCE	1,818	2,858	1,458	4,388	8,000	8,000
101.209.5227 COMPUTER EQUIPMENT REPAIR & MAIN	105	210	-	-	300	300
101.209.5229 EQUIPMENT REPAIR & MAINTENANCE	1,058	1,160	8,200	9,684	8,200	9,000
101.209.5241 MAINTENANCE CONTRACTS-GENERAL	4,112	7,332	3,388	1,674	2,000	2,000
101.209.5247 RADIO REPAIR & MAINTENANCE	2,144	1,998	2,190	2,325	2,500	2,500
101.209.5257 VEHICLE REPAIR & MAINTENANCE	5,434	969	2,085	3,741	3,000	4,000
101.209.5261 ELECTRIC SERVICE	10,027	11,359	12,867	10,252	12,000	12,000
101.209.5262 GAS SERVICE	6,323	6,750	9,709	8,969	9,800	9,800
101.209.5264 TELEPHONE/DATA SERVICE	1,293	1,296	1,317	1,317	1,400	2,500
101.209.5265 TRASH DISPOSAL SERVICE	708	240	260	240	270	300
101.209.5271 GENERAL LIABILITY INSURANCE	10,000	7,028	11,602	10,000	12,000	12,000
101.209.5273 OTHER INSURANCE-NON BORMA	600	5,113	4,266	4,166	5,000	5,000
101.209.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	-	1,000	1,000
101.209.5305 CHEMICALS	-	-	-	248	500	500
101.209.5311 CUSTODIAL SUPPLIES	810	1,009	876	761	1,000	1,000
101.209.5313 FIRE EXTINGUISHERS	128	342	-	-	500	500
101.209.5317 FUEL SUPPLIES	7,581	9,047	8,537	6,657	9,000	9,000
101.209.5319 GENERAL SUPPLIES	1,318	1,117	1,901	1,411	1,500	1,500
101.209.5327 RADIO SUPPLIES	169	221	-	6,592	7,500	2,500
101.209.5329 SAFETY SUPPLIES	1,164	448	901	1,314	1,500	1,500
101.209.5337 SMALL TOOLS	485	160	775	372	800	800
101.209.5341 UNIFORM SUPPLIES	222	794	1,117	1,071	1,300	1,300
101.209.5349 VEHICLE REPAIR SUPPLIES	1,605	1,634	1,969	2,050	2,500	2,500
101.209.5371 DATA PROCESSING SUPPLIES	500	1,790	1,806	371	1,800	1,800
101.209.5373 OFFICE SUPPLIES	223	468	190	711	500	500
101.209.5401 TRAINING	97	560	25	3,120	2,000	4,000
101.209.5403 CONFERENCE FEES & EXPENSE	105	35	409	322	1,000	2,000
101.209.5407 DUES & SUBSCRIPTIONS	713	638	669	656	700	700
101.209.5507 CAPITAL OUTLAY - OTHER	-	2,869	-	4,118	-	-
101.209.5917 TRANSFER TO CAPITAL IMPROV	12,000	12,000	6,000	-	-	-
TOTAL FIRE DEPT EXP	276,485	274,037	315,601	335,532	381,570	393,400
101.212.5101 SALARIES & WAGES	151,150	154,683	158,146	156,323	208,600	208,000
101.212.5102 LONGEVITY	1,920	2,100	2,280	2,460	2,700	2,900
101.212.5103 OVERTIME	17,872	27,329	32,237	26,194	28,000	28,500
101.212.5104 RETIREMENT FRINGE PAYOUT	-	-	-	-	20,000	20,000
101.212.5105 HOLIDAY-PERSONAL	9,999	10,419	10,419	10,977	17,000	19,200

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
101.212.5106 SICK LEAVE	823	2,110	2,145	2,985	6,000	5,700
101.212.5107 VACATION	10,547	6,265	5,471	8,290	15,400	15,200
101.212.5109 PART TIME RESCUE	161,538	162,582	140,884	146,334	176,000	177,000
101.212.5111 PERS	5,690	5,478	4,111	2,232	6,400	6,200
101.212.5112 MEDICARE	4,896	5,132	4,982	5,015	6,700	6,600
101.212.5113 FICA	7,425	7,708	6,951	8,154	11,400	11,000
101.212.5115 POLICE & FIRE PENSION	48,120	55,084	50,722	49,418	66,100	66,500
101.212.5116 UNEMPLOYMENT	305	134	-	1,443	2,000	2,000
101.212.5117 WORKERS' COMPENSATION	18,000	7,973	10,675	17,130	33,400	33,700
101.212.5121 HEALTH & LIFE INSURANCE	35,194	36,017	41,783	43,371	40,500	80,000
101.212.5123 OTHER BENEFITS	682	164	160	285	400	400
101.212.5124 TUITION REIMBURSEMENT	-	-	-	-	1,000	1,000
101.212.5201 ACCOUNTING SERVICES	14,383	12,579	10,980	12,075	12,500	15,000
101.212.5217 LEGAL SERVICES	-	624	1,862	-	1,500	1,500
101.212.5227 COMPUTER EQUIPMENT REPAIR & MAIN	-	255	-	-	500	500
101.212.5229 EQUIPMENT REPAIR & MAINTENANCE	58	842	1,000	1,368	1,200	1,200
101.212.5241 MAINTENANCE CONTRACTS-GENERAL	1,242	1,250	1,384	1,514	2,500	2,500
101.212.5247 RADIO REPAIR & MAINTENANCE	408	601	-	300	800	800
101.212.5257 VEHICLE REPAIR & MAINTENANCE	1,872	1,181	2,441	5,311	2,500	3,000
101.212.5264 TELEPHONE/DATA SERVICE	1,911	1,624	1,424	3,121	3,300	3,500
101.212.5271 GENERAL LIABILITY INSURANCE	5,000	3,106	6,048	4,000	5,000	5,000
101.212.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	-	1,000	1,000
101.212.5291 REFUNDS	26	2,125	1,663	2,625	2,000	2,500
101.212.5317 FUEL SUPPLIES	7,261	6,840	4,784	3,000	6,000	6,000
101.212.5319 GENERAL SUPPLIES	1,959	337	164	807	1,000	1,000
101.212.5323 MEDICAL SUPPLIES	4,978	5,384	5,360	8,941	6,500	7,000
101.212.5325 OXYGEN	1,857	1,377	1,143	1,158	2,000	1,500
101.212.5329 SAFETY SUPPLIES	-	83	199	396	500	500
101.212.5337 SMALL TOOLS	-	-	200	100	200	200
101.212.5341 UNIFORM SUPPLIES	1,117	1,193	676	1,034	1,300	1,300
101.212.5349 VEHICLE REPAIR SUPPLIES	660	828	2,688	1,419	1,500	1,500
101.212.5373 OFFICE SUPPLIES	461	310	168	90	500	500
101.212.5401 TRAINING	220	30	520	2,671	3,000	6,000
101.212.5403 CONFERENCE FEES & EXPENSE	-	-	118	104	500	1,000
101.212.5507 CAPITAL OUTLAY - OTHER	-	-	-	43,186	-	-
TOTAL RESCUE DEPT EXP	522,088	523,749	513,789	573,830	697,400	746,900
101.219.5101 SALARIES & WAGES	4,190	7,108	-	-	-	47,000
101.219.5103 OVERTIME	5	6	-	-	-	-
101.219.5105 HOLIDAY-PERSONAL	152	283	-	-	-	2,700
101.219.5106 SICK LEAVE	13	52	-	-	-	500
101.219.5107 VACATION	249	629	-	-	-	1,200
101.219.5111 PERS	796	869	59	-	-	7,100
101.219.5112 MEDICARE	32	40	-	-	-	800
101.219.5117 WORKERS' COMPENSATION	800	(269)	204	-	-	1,700
101.219.5121 HEALTH & LIFE INSURANCE	(360)	-	-	-	-	23,000
101.219.5123 OTHER BENEFITS	-	-	150	25	-	-
101.219.5201 ACCOUNTING	-	-	9	23	-	-
101.219.5211 CONTRACT SERVICES	3,089	2,185	29,276	14,804	74,000	12,000
101.219.5227 COMPUTER EQUIPMENT REPAIR & MAIN	-	-	-	200	200	200
101.219.5229 EQUIPMENT REPAIR & MAINTENANCE	-	-	-	159	200	200
101.219.5264 TELEPHONE/DATA SERVICE	31	80	-	131	100	-
101.219.5281 ADVERTISING	494	503	265	103	600	600

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
101.219.5291 REFUNDS	330	-	-	-	100	100
101.219.5317 FUEL SUPPLIES	305	463	140	153	500	500
101.219.5319 GENERAL SUPPLIES	-	55	35	-	200	200
101.219.5341 UNIFORM SUPPLIES	-	-	-	-	200	200
101.219.5371 DATA PROCESSING SUPPLIES	250	-	795	139	800	800
101.219.5373 OFFICE SUPPLIES	146	-	278	368	250	250
101.219.5401 TRAINING	-	-	-	-	200	1,000
101.219.5403 CONFERENCE FEES & EXPENSE	-	-	-	-	200	1,000
101.219.5407 DUES & SUBSCRIPTIONS	-	200	-	-	200	200
TOTAL CODE ENFORCEMENT DEPT EXP	10,521	12,204	31,211	16,104	77,750	101,250
101.307.5211 CONTRACT SERVICES	930	2,738	1,280	1,320	3,000	3,000
101.307.5245 PARKING LOT MAINTENANCE	4,558	-	-	-	3,000	3,000
101.307.5252 DITCH MAINTENANCE	1,600	696	1,300	2,275	3,650	3,700
101.307.5261 ELECTRIC SERVICE	68,530	49,059	58,072	56,672	59,000	60,000
101.307.5262 GAS SERVICE	50	-	-	-	-	-
101.307.5263 LANDFILL SERVICE	1,702	3,112	1,853	3,437	3,500	3,500
101.307.5305 CHEMICALS	580	1,684	-	-	1,500	1,500
101.307.5319 GENERAL SUPPLIES	762	-	-	-	-	-
101.307.5334 GROUNDS MAINTENANCE SUPPLIES	-	-	-	60	2,000	2,000
101.307.5335 STREET SIGNS	700	399	355	303	1,000	1,000
TOTAL PUBLIC SERVICE DEPT EXP	79,412	57,688	62,860	64,066	76,650	77,700
101.316.5101 SALARIES & WAGES	38,797	39,000	39,239	43,127	47,000	49,000
101.316.5102 LONGEVITY	780	840	900	960	1,050	1,200
101.316.5103 OVERTIME	92	105	-	-	-	2,000
101.316.5105 HOLIDAY-PERSONAL	2,096	2,200	2,312	2,548	2,900	3,000
101.316.5106 SICK LEAVE	734	854	899	1,002	1,700	1,700
101.316.5107 VACATION	2,099	4,350	2,981	3,887	4,700	4,800
101.316.5111 PERS	6,165	6,600	8,144	7,144	8,000	8,300
101.316.5112 MEDICARE	637	719	779	700	850	850
101.316.5117 WORKERS' COMPENSATION	800	291	390	1,047	1,900	2,000
101.316.5121 HEALTH & LIFE INSURANCE	14,585	15,001	18,054	18,498	17,700	23,000
101.316.5207 COMPUTER SUPPORT & CONSULTING	2,023	2,175	1,971	1,046	2,200	2,200
101.316.5211 CONTRACT SERVICES	51,047	53,358	49,145	45,763	53,000	70,000
101.316.5215 ENGINEERING CONSULTANTS	3,950	5,299	4,867	-	5,000	-
101.316.5218 LICENCES & PERMITS	-	175	200	-	200	200
101.316.5227 COMPUTER EQUIPMENT REPAIR & MAIN	-	-	-	289	200	200
101.316.5229 EQUIPMENT REPAIR & MAINTENANCE	111	418	330	-	300	300
101.316.5241 MAINTENANCE CONTRACTS-GENERAL	-	-	-	548	1,000	1,000
101.316.5257 VEHICLE REPAIR & MAINTENANCE	44	245	214	-	-	-
101.316.5264 TELEPHONE/DATA SERVICE	213	172	169	4	200	-
101.316.5290 PRINTING & REPRODUCTION	-	215	58	111	400	400
101.316.5317 FUEL SUPPLIES	66	119	140	153	100	100
101.316.5319 GENERAL SUPPLIES	-	-	-	200	200	200
101.316.5337 SMALL TOOLS	-	348	-	261	200	200
101.316.5349 VEHICLE REPAIR SUPPLIES	-	-	-	25	500	500
101.316.5371 DATA PROCESSING SUPPLIES	-	323	386	123	1,000	1,000
101.316.5373 OFFICE SUPPLIES	355	262	144	194	200	200
101.316.5401 TRAINING	608	10	15	8	500	1,500
101.316.5403 CONFERENCE FEES & EXPENSE	41	-	-	-	-	1,000
101.316.5507 CAPITAL OUTLAY - OTHER	-	88,382	700	9,399	-	-
TOTAL ENGINEERING & PW DEPT EXP	125,243	221,608	132,039	137,038	151,000	174,850

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
101.518.5101 SALARIES & WAGES	129,528	115,344	133,457	400,746	467,000	460,200
101.518.5102 LONGEVITY	3,273	3,420	3,366	10,440	10,100	9,300
101.518.5103 OVERTIME	1,194	1,601	4,740	14,133	29,000	29,000
101.518.5104 RETIREMENT FRINGE PAYOUT	-	8,117	-	4,715	30,000	41,500
101.518.5105 HOLIDAY-PERSONAL	7,437	6,961	7,863	23,448	28,000	28,100
101.518.5106 SICK LEAVE	4,686	4,061	4,259	10,345	16,400	18,000
101.518.5107 VACATION	14,500	10,257	13,310	31,243	42,000	39,000
101.518.5111 PERS	22,600	20,343	21,419	70,586	83,000	82,000
101.518.5112 MEDICARE	1,995	2,012	2,211	6,848	8,700	8,500
101.518.5116 UNEMPLOYMENT	-	-	-	-	1,000	1,000
101.518.5117 WORKERS' COMPENSATION	3,000	1,131	1,466	11,801	18,600	19,000
101.518.5121 HEALTH & LIFE INSURANCE	36,190	31,201	44,918	144,029	153,000	222,100
101.518.5123 OTHER BENEFITS	-	-	-	341	1,000	1,000
101.518.5223 BUILDING REPAIR & MAINTENANCE	10,587	622	(2,800)	3,476	2,000	2,000
101.518.5227 COMPUTER EQUIPMENT REPAIR & MAIN	120	-	-	-	500	500
101.518.5229 EQUIPMENT REPAIR & MAINTENANCE	385	-	-	(116)	700	700
101.518.5231 GROUNDS MAINTENANCE	205	3,881	-	-	-	-
101.518.5237 JANITORIAL SERVICE	2,200	2,249	2,123	1,397	-	-
101.518.5247 RADIO REPAIR & MAINTENANCE	511	615	377	-	-	-
101.518.5261 ELECTRIC SERVICE	5,862	4,287	5,232	5,223	6,000	6,000
101.518.5262 GAS SERVICE	1,147	1,664	2,348	2,465	3,000	3,000
101.518.5264 TELEPHONE/DATA SERVICE	1,166	1,420	1,427	1,815	2,500	-
101.518.5265 TRASH DISPOSAL SERVICE	671	660	660	715	700	700
101.518.5271 GENERAL LIABILITY INSURANCE	5,000	3,106	6,048	4,500	7,000	7,000
101.518.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	1,498	2,000	2,000
101.518.5303 BUILDING SUPPLIES	460	1,180	996	571	3,000	3,000
101.518.5311 CUSTODIAL SUPPLIES	319	165	400	400	600	600
101.518.5312 EQUIPMENT REPAIR SUPPLIES	255	231	224	884	1,500	1,500
101.518.5319 GENERAL SUPPLIES	153	1,200	497	921	1,200	1,200
101.518.5327 RADIO SUPPLIES	-	-	721	-	1,000	1,000
101.518.5337 SMALL TOOLS	427	80	117	499	500	2,000
101.518.5349 VEHICLE REPAIR SUPPLIES	-	-	-	367	500	500
101.518.5371 DATA PROCESSING SUPPLIES	-	-	-	-	1,500	1,500
101.518.5401 TRAINING	450	110	327	-	500	2,000
101.518.5407 DUES & SUBSCRIPTIONS	37	37	37	37	50	50
101.518.5503 CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	4,000	4,000
101.518.5507 CAPITAL OUTLAY - OTHER	-	-	-	-	4,000	-
TOTAL CITY GARAGE DEPT EXP	254,359	225,956	255,742	753,327	930,550	997,950
101.523.5101 SALARIES & WAGES	14,469	8,830	14,811	-	-	-
101.523.5102 LONGEVITY	336	360	384	-	-	-
101.523.5103 OVERTIME	732	922	1,603	-	-	-
101.523.5105 HOLIDAY-PERSONAL	788	788	1,062	-	-	-
101.523.5106 SICK LEAVE	69	449	-	-	-	-
101.523.5107 VACATION	1,807	831	1,280	-	-	-
101.523.5109 SEASONAL LABOR	3,445	7,811	5,911	6,496	12,000	12,000
101.523.5111 PERS	3,027	2,730	3,611	909	850	900
101.523.5112 MEDICARE	286	263	310	94	100	100
101.523.5116 UNEMPLOYMENT	-	-	-	-	300	300
101.523.5117 WORKERS' COMPENSATION	600	112	244	-	-	-
101.523.5121 HEALTH & LIFE INSURANCE	5,894	5,992	7,223	-	-	-
101.523.5207 COMPUTER SUPPORT & CONSULTING	-	-	-	-	1,000	1,000

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
101.523.5211 CONTRACT SERVICES	497	84	438	90	600	600
101.523.5261 ELECTRIC SERVICE	425	327	423	444	500	500
101.523.5265 TRASH DISPOSAL SERVICE	20	-	-	-	-	-
101.523.5289 PAUPER BURIAL	1,500	1,950	1,650	650	3,000	4,000
101.523.5292 RENTAL EQUIPMENT	-	-	-	-	1,000	1,000
101.523.5299 ADMINISTRATIVE ALLOCATION	-	-	-	14,713	-	-
101.523.5303 BUILDING SUPPLIES	170	-	296	-	1,000	1,000
101.523.5312 EQUIPMENT REPAIR SUPPLIES	1,318	300	458	864	1,000	1,000
101.523.5317 FUEL SUPPLIES	840	1,313	1,065	438	1,700	1,700
101.523.5319 GENERAL SUPPLIES	-	1,055	700	491	1,000	1,000
101.523.5329 SAFETY SUPPLIES	-	100	-	-	200	200
101.523.5334 GROUNDS MAINTENANCE SUPPLIES	500	462	770	772	1,000	1,000
101.523.5337 SMALL TOOLS	155	300	246	106	700	700
101.523.5373 OFFICE SUPPLIES	78	-	-	69	200	200
101.523.5503 CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	9,000	-
TOTAL CEMETERY DEPT EXP	36,955	34,977	42,484	26,136	35,150	27,200
TOTAL GENERAL FUND EXP	3,130,285	3,125,477	3,123,457	3,988,266	4,840,970	5,387,680
202 INCOME TAX OPERATION FUND						
202.000.4120 INCOME TAX COLLECTIONS	2,238,587	2,033,062	2,132,589	2,629,992	2,180,000	2,618,000
202.000.4611 REIMBURSEMENTS-REFUNDS	-	9	-	-	-	-
202.000.4760 TRANSFERS IN: OTHER	63,000	-	-	-	-	-
202.000.4999 CARRY OVER	-	-	-	-	475,000	510,000
TOTAL INCOME TAX OP FUND REV	2,301,587	2,033,071	2,132,589	2,629,992	2,655,000	3,128,000
202.130.5101 SALARIES & WAGES	44,126	42,778	39,954	36,068	34,500	36,000
202.130.5102 LONGEVITY	1,236	1,350	1,338	1,260	1,350	-
202.130.5103 OVERTIME	-	77	266	24	300	350
202.130.5105 HOLIDAY-PERSONAL	2,601	2,718	2,312	2,429	2,500	2,100
202.130.5106 SICK LEAVE	1,761	1,226	408	1,946	1,300	1,000
202.130.5107 VACATION	4,327	4,174	4,610	3,675	8,700	1,000
202.130.5111 PERS	7,596	7,377	6,844	6,388	6,800	5,600
202.130.5112 MEDICARE	744	717	660	611	700	600
202.130.5117 WORKERS' COMPENSATION	900	350	488	907	1,600	1,300
202.130.5121 HEALTH & LIFE INSURANCE	17,482	17,421	19,860	18,598	17,700	23,000
202.130.5123 OTHER BENEFITS	-	-	-	-	500	500
202.130.5124 TUITION REIMBURSEMENT	-	-	-	-	500	500
202.130.5205 AUDITING	8,713	8,469	7,769	7,746	10,000	8,000
202.130.5207 COMPUTER SUPPORT & CONSULTING	2,300	2,589	2,513	2,563	5,000	4,500
202.130.5217 LEGAL SERVICES	1,160	2,427	1,541	1,555	4,000	2,500
202.130.5229 EQUIPMENT REPAIR & MAINTENANCE	-	-	-	-	400	400
202.130.5290 PRINTING & REPRODUCTION	737	200	1,127	2,079	1,200	2,000
202.130.5291 REFUNDS	118,127	68,888	32,450	72,682	110,000	100,000
202.130.5319 GENERAL SUPPLIES	523	-	-	-	-	-
202.130.5371 DATA PROCESSING SUPPLIES	-	-	-	-	1,000	1,000
202.130.5373 OFFICE SUPPLIES	-	747	497	415	700	600
202.130.5375 POSTAGE	2,736	7,593	3,718	9,312	9,000	9,500
202.130.5401 TRAINING	8	10	23	50	200	500
202.130.5403 CONFERENCE FEES & EXPENSE	-	73	-	559	500	2,000
202.130.5409 MILEAGE REIMBURSEMENT	174	-	85	94	200	200
202.130.5903 TRANSFER FROM INCOME TAX-DESIGNA	2,241,075	1,899,256	1,974,200	1,988,000	2,403,300	2,918,200

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
202.130.5904 TRANSFER FROM INCOME TAX - OTHER	-	-	-	-	-	-
TOTAL INCOME TAX OP FUND EXP	2,456,325	2,068,440	2,100,661	2,156,960	2,621,950	3,121,350
203 STREET MAINTENANCE & REPAIR						
203.000.4240 MOTOR VEHICLE LICENSE	40,514	40,462	39,364	39,088	41,000	40,000
203.000.4250 GASOLINE TAX CENTS PER GALLON	61,402	60,523	60,242	61,730	60,600	61,000
203.000.4252 GASOLINE EXCISE TAX	119,775	119,586	117,703	118,681	118,000	118,000
203.000.4260 GRANT PROCEEDS	-	1,500	-	-	-	-
203.000.4611 REIMBURSEMENTS-REFUNDS	140	1,691	1,282	9,978	-	1,000
203.000.4660 INTEREST EARNED	1,319	2,014	3,150	4,543	3,300	4,200
203.000.4710 TRANSFER FROM INCOME TAX	144,321	80,671	80,000	26,000	30,000	28,000
203.000.4999 CARRY OVER	-	-	-	-	200,000	200,000
TOTAL STREET MAINT & REPAIR REV	367,471	306,447	301,741	260,021	452,900	452,200
203.361.5101 SALARIES & WAGES	128,075	90,046	76,921	-	-	-
203.361.5102 LONGEVITY	3,546	3,795	1,900	-	-	-
203.361.5103 OVERTIME	3,889	3,947	7,258	-	-	-
203.361.5104 RETIREMENT FRINGE PAYOUT	-	22,084	-	-	-	-
203.361.5105 HOLIDAY-PERSONAL	7,414	4,704	5,670	-	-	-
203.361.5106 SICK LEAVE	4,407	1,747	3,550	-	-	-
203.361.5107 VACATION	16,196	5,184	6,956	-	-	-
203.361.5111 PERS	23,103	16,244	13,994	-	-	-
203.361.5112 MEDICARE	1,289	1,545	1,458	-	-	-
203.361.5117 WORKERS' COMPENSATION	3,498	706	1,462	-	-	-
203.361.5121 HEALTH & LIFE INSURANCE	46,833	21,472	27,568	-	-	-
203.361.5123 OTHER BENEFITS	451	362	209	-	-	-
203.361.5207 COMPUTER SUPPORT & CONSULTING	400	400	400	400	500	500
203.361.5211 CONTRACT SERVICES	-	1,064	-	1,000	1,000	1,000
203.361.5218 LICENCES & PERMITS	356	162	105	174	200	200
203.361.5227 COMPUTER EQUIPMENT REPAIR & MAIN	-	175	-	-	-	-
203.361.5229 EQUIPMENT REPAIR & MAINTENANCE	213	-	-	1,047	2,000	2,000
203.361.5241 MAINTENANCE CONTRACTS-GENERAL	-	-	-	1,047	1,400	1,400
203.361.5247 RADIO REPAIR & MAINTENANCE	351	521	377	-	-	-
203.361.5250 STORM SEWER LINE MAINTENANCE	26,144	-	-	-	2,500	2,500
203.361.5253 TRAFFIC-STREET LIGHT MAINTENANCE	-	-	-	360	3,000	3,000
203.361.5257 VEHICLE REPAIR & MAINTENANCE	2,081	581	175	725	2,000	2,000
203.361.5271 GENERAL LIABILITY INSURANCE	10,000	6,212	12,096	9,000	11,000	11,000
203.361.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	-	1,000	1,000
203.361.5292 RENTAL EQUIPMENT	2,250	-	-	-	1,500	1,500
203.361.5299 ADMINISTRATIVE ALLOCATION	-	-	-	165,218	222,000	143,800
203.361.5312 EQUIPMENT REPAIR SUPPLIES	3,581	5,015	4,249	5,644	6,000	6,000
203.361.5317 FUEL SUPPLIES	15,619	13,324	19,789	11,150	16,000	16,000
203.361.5319 GENERAL SUPPLIES	1,629	375	239	1,257	1,200	1,200
203.361.5327 RADIO SUPPLIES	-	-	-	-	800	800
203.361.5329 SAFETY SUPPLIES	1,162	1,971	948	766	2,000	2,000
203.361.5331 SALT SUPPLIES	9,617	5,265	14,043	17,345	25,000	25,000
203.361.5333 STREET REPAIR SUPPLIES	29,584	23,378	60,732	53,266	70,000	80,000
203.361.5334 GROUNDS MAINTENANCE SUPPLIES	500	300	300	235	500	500
203.361.5335 STREET SIGNS	735	112	148	88	-	-
203.361.5337 SMALL TOOLS	781	285	615	763	1,000	1,000
203.361.5339 TRAFFIC SIGNS	1,202	5,580	1,900	640	7,500	7,200
203.361.5341 UNIFORM SUPPLIES	223	-	-	680	800	1,000

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
203.361.5348 STORM SEWER SUPPLIES	2,456	-	1,410	1,170	2,600	2,500
203.361.5349 VEHICLE REPAIR SUPPLIES	2,847	5,386	5,429	4,953	6,500	6,500
203.361.5371 DATA PROCESSING SUPPLIES	198	208	199	287	300	500
203.361.5373 OFFICE SUPPLIES	93	199	187	195	300	300
203.361.5401 TRAINING	778	239	-	345	800	1,000
203.361.5403 CONFERENCE FEES & EXPENSE	249	112	118	-	-	-
203.361.5503 CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	3,500
203.361.5505 CAPITAL OUTLAY - VEHICLES	-	-	-	-	6,500	-
TOTAL STREET MAINT & REPAIR EXP	351,750	242,699	270,404	277,756	395,900	324,900
204 SCHOOL RESOURCE OFFICER						
204.000.4260 GRANT PROCEEDS	10,567	11,086	11,041	-	12,000	12,000
TOTAL SCHOOL RESOURCE OFFICER RI	10,567	11,086	11,041	0	12,000	12,000
204.000.5101 SALARIES & WAGES	10,597	11,153	11,000	-	12,000	12,000
TOTAL SCHOOL RESOURCE OFFICER E)	10,597	11,153	11,000	-	12,000	12,000
206 STATE HIGHWAY IMPROVEMENT						
206.000.4240 MOTOR VEHICLE LICENSE	3,285	3,281	3,192	3,169	3,300	3,200
206.000.4250 GASOLINE TAX	4,979	4,907	4,884	5,005	4,900	4,900
206.000.4252 GASOLINE EXCISE TAX CENTS PER GALI	9,711	9,696	9,544	9,623	9,600	9,600
206.000.4660 INTEREST EARNED	234	401	603	1,172	1,200	2,100
206.000.4710 TRANSFER FROM INCOME TAX	-	-	-	46,000	20,000	19,000
206.000.4999 CARRY OVER	-	-	-	-	70,000	115,000
TOTAL STATE HIGHWAY IMPROV REV	18,209	18,285	18,222	64,969	109,000	153,800
206.362.5211 CONTRACT SERVICES	-	-	-	-	3,000	3,000
206.362.5331 SALT SUPPLIES	4,725	4,965	11,796	13,699	25,000	25,000
206.362.5333 STREET REPAIR SUPPLIES	-	-	528	1,350	5,000	5,000
206.362.5339 TRAFFIC SIGNS	-	-	1,000	600	1,000	1,000
206.362.5507 CAPITAL OUTLAY - OTHER	-	-	-	-	54,300	-
TOTAL STATE HIGHWAY IMPROV EXP	4,725	4,965	13,324	15,649	88,300	34,000
208 RECREATION FUND						
208.000.4110 REAL ESTATE TAX	39,211	36,446	41,118	39,953	43,000	41,000
208.000.4113 MOBILE HOME TAX	35	45	45	90	50	50
208.000.4130 LODGING TAX	3,759	3,298	7,058	4,990	6,000	6,000
208.000.4211 HOMESTEAD AND ROLLBACK TAX	5,222	4,899	3,187	4,931	4,900	5,000
208.000.4340 SWIMMING POOL SALES - FEES	21,687	15,262	13,936	17,758	18,000	18,000
208.000.4341 PHYSICAL FITNESS FEES	780	550	680	600	600	600
208.000.4342 CONCESSION STAND SALES	8,482	5,649	4,838	5,746	5,700	5,700
208.000.4350 RENTALS-RESERVATIONS	23,263	19,474	16,970	18,594	20,000	21,000
208.000.4352 FESTIVAL REVENUE	21,735	15,447	17,853	15,233	18,000	18,000
208.000.4611 REIMBURSEMENTS-REFUNDS	100	475	-	-	-	-
208.000.4612 SUNDRY	-	-	120	-	-	-
208.000.4613 SALE OF FIXED ASSETS	-	-	475	-	-	-
208.000.4620 DONATIONS	12,758	5,815	11,175	5,870	10,000	6,000
208.000.4660 INTEREST EARNED	200	300	474	1,223	500	1,050
208.000.4710 TRANSFER FROM INCOME TAX	99,807	94,023	100,000	90,000	161,000	147,900
208.000.4720 TRANSFERS IN	52,000	15,093	-	-	-	-

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
208.000.4999 CARRY OVER	-	-	-	-	1,400	50,000
TOTAL RECREATION FUND REV	289,040	216,775	217,928	204,987	289,150	320,300
208.472.5101 SALARIES & WAGES	45,942	25,389	45,184	47,477	51,400	70,000
208.472.5102 LONGEVITY	1,860	1,920	-	60	120	200
208.472.5103 OVERTIME	13,565	6,691	8,963	8,255	10,500	11,000
208.472.5104 RETIREMENT FRINGE PAYOUT	-	24,649	-	-	-	-
208.472.5105 HOLIDAY-PERSONAL	2,505	1,350	2,441	2,416	3,000	3,100
208.472.5106 SICK LEAVE	1,052	-	151	-	600	600
208.472.5107 VACATION	4,810	87	-	573	2,300	2,300
208.472.5109 SEASONAL LABOR - RECREATION	24,379	23,886	22,181	27,580	28,000	28,500
208.472.5110 SEASONAL LABOR - POOL	29,047	35,577	28,988	30,866	28,000	28,500
208.472.5111 PERS	17,366	13,433	15,628	16,372	17,800	20,000
208.472.5112 MEDICARE	775	1,343	1,605	1,677	1,850	2,100
208.472.5116 UNEMPLOYMENT	-	43	-	-	-	1,000
208.472.5117 WORKERS' COMPENSATION	2,751	564	1,166	2,085	4,100	4,700
208.472.5121 HEALTH & LIFE INSURANCE	14,900	1,997	6,829	6,476	15,000	23,000
208.472.5123 OTHER BENEFITS	882	1,297	1,059	1,015	1,300	1,300
208.472.5202 SALES TAX	597	529	407	339	500	500
208.472.5211 CONTRACT SERVICES	800	1,800	800	391	800	2,500
208.472.5213 COUNTY AUDITOR FEES	1,232	1,135	1,188	1,331	1,350	1,350
208.472.5218 LICENCES & PERMITS	1,224	1,344	1,879	863	1,100	1,100
208.472.5223 BUILDING REPAIR & MAINTENANCE	478	1,071	700	-	700	1,000
208.472.5225 BUILDING SECURITY	366	336	336	336	400	400
208.472.5229 EQUIPMENT REPAIR & MAINTENANCE	408	1,539	16	-	1,000	1,000
208.472.5231 GROUNDS MAINTENANCE	1,800	-	(536)	300	1,000	1,000
208.472.5241 MAINTENANCE CONTRACTS-GENERAL	595	672	-	-	500	500
208.472.5257 VEHICLE REPAIR & MAINTENANCE	600	48	140	798	1,000	1,000
208.472.5261 ELECTRIC SERVICE	18,534	14,976	16,475	16,219	17,500	17,000
208.472.5262 GAS SERVICE	654	850	1,382	895	1,300	1,300
208.472.5264 TELEPHONE/DATA SERVICE	2,143	1,523	1,821	1,587	2,500	-
208.472.5265 TRASH DISPOSAL SERVICE	1,435	1,251	1,063	1,113	1,300	1,300
208.472.5266 WATER & SEWER SERVICE	336	542	342	-	-	-
208.472.5271 GENERAL LIABILITY INSURANCE	10,000	6,212	12,096	7,000	10,000	10,000
208.472.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	4,400	1,000	1,223	-	2,000	2,000
208.472.5281 ADVERTISING	-	-	-	40	100	100
208.472.5284 FESTIVAL IN PARK	18,266	14,619	14,514	14,073	16,000	21,000
208.472.5291 REFUNDS	100	400	420	55	500	750
208.472.5297 OTHER SERVICES	4,800	4,417	4,799	4,675	5,000	5,000
208.472.5303 BUILDING SUPPLIES	-	335	3,306	3,031	5,500	5,000
208.472.5305 CHEMICALS	4,192	3,731	2,915	3,247	3,200	3,200
208.472.5309 CONCESSION SUPPLIES	5,101	3,471	3,315	2,765	3,000	3,000
208.472.5311 CUSTODIAL SUPPLIES	1,182	749	1,040	972	1,100	1,100
208.472.5312 EQUIPMENT REPAIR SUPPLIES	-	-	1,894	4,046	3,000	3,000
208.472.5315 FIREWORKS	4,057	4,500	3,000	4,000	4,000	4,000
208.472.5317 FUEL SUPPLIES	5,313	6,000	3,037	4,769	4,500	4,500
208.472.5319 GENERAL SUPPLIES	16,995	14,046	4,688	2,933	4,000	4,000
208.472.5329 SAFETY SUPPLIES	-	-	362	111	500	500
208.472.5334 GROUNDS MAINTENANCE SUPPLIES	916	1,002	6,905	4,991	5,000	7,000
208.472.5337 SMALL TOOLS	-	-	186	-	200	200
208.472.5341 UNIFORM SUPPLIES	1,147	1,043	732	1,056	1,000	1,000
208.472.5349 VEHICLE REPAIR SUPPLIES	-	-	405	150	700	700
208.472.5371 DATA PROCESSING SUPPLIES	649	-	-	-	-	600

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ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
208.472.5373 OFFICE SUPPLIES	33	1,140	1,465	376	1,200	1,200
208.472.5401 TRAINING	-	390	173	1,177	1,500	4,500
208.472.5403 CONFERENCE FEES & EXPENSE	527	279	958	-	-	-
208.472.5407 DUES & SUBSCRIPTIONS	350	465	465	350	500	500
208.472.5409 MILEAGE REIMBURSEMENT	300	451	-	-	400	400
208.472.5501 CAPITAL OUTLAY-BUILDING & IMPROVEM	-	-	(19,441)	19,218	-	-
208.472.5503 CAPITAL OUTLAY - EQUIPMENT	3,500	-	10,491	-	-	-
TOTAL RECREATION FUND EXP	272,864	230,094	219,157	248,055	267,820	309,500
209 AIRPORT FUND						
209.000.4251 AVIATION GRANT	-	-	-	-	-	-
209.000.4360 SALE OF GASOLINE	127,553	129,282	159,247	150,834	150,000	120,000
209.000.4612 SUNDRY	-	17,790	-	-	-	-
209.000.4710 TRANSFER FROM INCOME TAX	8,983	17,676	-	-	-	-
209.000.4999 CARRY OVER	-	-	-	-	60,000	73,000
TOTAL AIRPORT FUND REV	136,536	164,749	159,247	150,834	210,000	193,000
209.560.5202 SALES TAX	353	838	833	347	850	850
209.560.5211 CONTRACT SERVICES	16,500	18,000	13,158	-	-	8,000
209.560.5218 LICENCES & PERMITS	600	600	500	400	600	600
209.560.5231 GROUNDS MAINTENANCE	1,534	257	250	253	1,000	1,000
209.560.5261 ELECTRIC SERVICE	456	357	515	403	500	500
209.560.5273 OTHER INSURANCE-NON BORMA	3,625	2,890	2,890	3,251	3,500	4,000
209.560.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	-	1,000	1,000
209.560.5299 ADMINISTRATIVE ALLOCATION	-	-	-	-	44,400	48,000
209.560.5317 FUEL SUPPLIES	93,850	128,803	121,642	109,357	140,000	110,000
209.560.5319 GENERAL SUPPLIES	-	-	-	165	1,000	1,000
209.560.5507 CAPITAL OUTLAY - OTHER	-	-	7,430	-	-	9,000
TOTAL AIRPORT FUND EXP	116,917	151,745	147,218	114,175	192,850	183,950
211 INCOME TAX FOR POLICE						
211.000.4120 INCOME TAX COLLECTIONS	212,620	98,480	300,570	328,749	272,700	327,000
211.000.4611 REIMBURSEMENTS REFUNDS	-	15	-	-	-	-
211.000.4999 CARRY OVER	-	-	-	-	400,000	460,000
TOTAL INCOME TAX FOR POLICE REV	212,620	98,494	300,570	328,749	672,700	787,000
211.000.5101 SALARIES & WAGES	100,589	85,826	100,264	116,316	170,000	167,000
211.000.5102 LONGEVITY	720	180	300	2,080	2,000	2,200
211.000.5103 OVERTIME	8,293	11,219	12,438	17,201	17,500	20,000
211.000.5105 HOLIDAY-PERSONAL	5,808	6,006	7,006	7,563	11,000	10,600
211.000.5106 SICK LEAVE	1,923	1,246	4,167	5,719	6,900	6,900
211.000.5107 VACATION	2,264	3,454	3,745	9,778	13,000	13,000
211.000.5111 PERS	-	-	-	-	6,000	6,000
211.000.5112 MEDICARE	1,812	1,666	1,945	2,345	3,200	3,200
211.000.5115 POLICE & FIRE PENSION	28,187	34,462	38,978	43,228	65,000	52,000
211.000.5117 WORKERS' COMPENSATION	2,500	106	1,055	2,376	7,100	7,100
211.000.5121 HEALTH & LIFE INSURANCE	23,254	20,686	40,438	48,449	72,000	92,000
211.000.5123 OTHER BENEFITS	348	1,411	814	300	1,000	1,000
211.000.5291 REFUNDS	-	-	84,512	5,753	-	-
211.000.5341 UNIFORM SUPPLIES	1,500	206	1,855	2,500	7,000	4,000
TOTAL INCOME TAX FOR POLICE EXP	177,198	166,468	297,516	263,609	381,700	385,000

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
212 SOCCER CENTER FUND						
212.000.4620 DONATIONS	-	-	-	412	-	-
212.000.4999 CARRY OVER	-	-	-	-	400	564
TOTAL SOCCER CENTER FUND REV	-	-	-	412	400	564
212.000.5319 GENERAL SUPPLIES	1,590	-	-	2,307	400	564
212.000.5507 CAPITAL OUTLAY - OTHER	1,278	990	-	-	-	-
TOTAL SOCCER CENTER FUND EXP	2,868	990	-	2,307	400	564
213 SKATEPARK FUND						
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
TOTAL SKATEPARK FUND EXP	-	-	-	-	6.75	6.75
214 RECYCLING FUND						
214.000.4369 OTHER RECYCLING	10,765	2,508	509	363	500	500
214.000.4378 RECYCLING FEE	3,020	3,022	2,958	5,613	5,500	6,000
214.000.4379 TIRE RECYCLING FEE	1,355	747	664	552	200	700
214.000.4999 CARRY OVER	-	-	-	-	11,000	6,000
TOTAL RECYCLING FUND REV	15,140	6,277	4,131	6,527	17,200	13,200
214.000.5260 BRUSH/CONCRETE GRINDING	-	-	-	3,750	11,200	5,000
214.000.5267 RECYCLING DISPOSAL	515	7,747	600	1,047	1,000	3,000
214.000.5268 PLASTIC RECYCLING	800	1,000	1,200	101	1,000	1,000
214.000.5269 TIRE DISPOSAL	1,040	583	539	-	1,000	1,000
214.000.5507 CAPITAL OUTLAY - OTHER	-	-	-	3,504	3,000	-
TOTAL RECYCLING FUND EXP	2,354	9,330	2,339	8,402	17,200	10,000
215 COMMUNITY ACTION FUND						
215.000.4611 REIMBURSEMENTS REFUNDS	-	1,400	900	800	2,000	1,000
215.000.4720 TRANSFERS IN	-	-	-	-	-	1,630
215.000.4999 CARRY OVER	-	-	-	-	3,100	3,100
TOTAL COMMUNITY ACTION REV	-	1,400	900	800	5,100	5,730
215.000.5319 GENERAL SUPPLIES	-	-	-	-	5,100	5,730
TOTAL COMMUNITY ACTION EXP	-	-	-	-	5,100	5,730
221 POLICE PENSION FUND						
221.000.4110 REAL ESTATE TAX	23,567	21,867	24,672	24,028	25,900	24,600
221.000.4113 MOBILE HOME TAX	21	27	40	34	50	50
221.000.4114 COMMERCIAL ACTIVITY TAX	5,383	2,691	2,691	1,346	-	-
221.000.4211 HOMESTEAD AND ROLLBACK TAX	3,095	3,015	1,988	2,960	3,000	2,500
221.000.4999 CARRY OVER	-	-	-	-	2,607	-
TOTAL POLICE PENSION REV	32,066	27,600	29,391	28,368	31,557	27,150

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
221.000.5115 POLICE & FIRE PENSION	27,900	37,000	25,400	28,250	30,557	26,150
221.000.5213 COUNTY AUDITOR FEES	740	1,000	713	800	1,000	1,000
221.000.5922 OTHER TRANSFERS	-	-	-	-	-	-
TOTAL POLICE PENSION EXP	28,640	38,000	26,113	29,050	31,557	27,150
225 FEMA FUND						
225.000.4260 GRANT PROCEEDS	-	54,511	-	-	211,200	211,000
225.000.4999 CARRY OVER	-	-	-	-	12,009	12,009
TOTAL FEMA FUND REV	0	54,511	-	-	223,209	223,009
225.000.5503 CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	223,209	223,009
225.000.5507 CAPITAL OUTLAY - OTHER	-	54,511	-	-	-	-
TOTAL FEMA FUND EXP	0	54,511	-	-	223,209	223,009
253 URBAN DEVELOPMENT BLOCK GRANT FUND						
253.000.4999 CARRY OVER	-	-	-	-	36,562	29,500
TOTAL UDBG REV	0	0	-	-	36,562	29,500
253.000.5507 CAPITAL OUTLAY - OTHER	-	-	-	-	36,562	20,000
TOTAL UDBG EXP	0	0	-	-	36,562	20,000
254 ISSUE 1 FUND						
254.000.4260 GRANT PROCEEDS	-	-	53,597	64,785	180,000	84,000
254.000.4730 NOTE/BOND/DEBT PROCEEDS	-	-	61,936	-	980,000	26,000
254.000.4999 CARRY OVER	-	-	-	-	43,250	93,000
TOTAL ISSUE 1 FUND REV	0	0	115,533	64,785	1,203,250	203,000
254.000.5501 CAPITAL OUTLAY-BUILDING & IMPROVEM	-	-	31,936	16,166	-	-
254.000.5507 CAPITAL OUTLAY - OTHER	-	43,513	172,703	48,619	1,160,000	84,000
TOTAL ISSUE 1 FUND EXP	0	43,513	204,639	64,785	1,160,000	84,000
256 CDBG (HURON COUNTY)						
256.000.4260 GRANT PROCEEDS	43,000	75,000	28,000	13,700	43,700	43,800
256.000.4750 ADVANCES IN	-	-	-	-	30,000	43,800
256.000.4760 TRANSFER FROM: OTHER	-	-	-	13,700	-	-
256.000.4999 CARRY OVER	-	-	-	-	925	4,000
TOTAL CDBG (HURON COUNTY) REV	43,000	75,000	28,000	27,400	74,625	91,600
256.000.5507 CAPITAL OUTLAY - OTHER	42,000	38,000	28,000	13,700	30,500	43,800
256.000.5923 REPAYMENT OF ADVANCE	-	38,000	-	13,700	43,700	43,800
TOTAL CDBG (HURON COUNTY) EXP	42,000	76,000	28,000	27,400	74,200	87,600
257 NATUREWORKS GRANT						
257.000.4999 CARRY OVER	-	-	-	-	0.16	0.16
TOTAL NATUREWORKS GRANT REV	0	0	-	-	0.16	0.16
257.000.5507 CAPITAL OUTLAY - OTHER	9,393	-	-	-	0.16	0.16
TOTAL NATUREWORKS GRANT EXP	9,393	0	-	-	0.16	0.16

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
258 DOWNTOWN REVITALIZATION FUND						
258.000.4611 REIMBURSEMENTS-REFUNDS	-	16,141	1,708	-	-	-
TOTAL DOWNTOWN REVITALIZATION REV		16,141	1,708	-	-	-
258.000.5507 CAPITAL OUTLAY - OTHER	-	-	16,000	1,849	-	-
TOTAL DOWNTOWN REVITALIZATION EXP		-	16,000	1,849	-	-
272 DUI EDUCATION FUND						
272.000.4520 DUI EDUCATION FINES	805	489	333	639	500	500
272.000.4999 CARRY OVER	-	-	-	-	3,872	2,200
TOTAL DUI EDUCATION FUND REV	805	489	333	639	4,372	2,700
272.000.5101 SALARIES & WAGES	-	-	-	110	-	-
272.000.5103 OVERTIME	-	-	-	147	1,700	1,000
272.000.5112 MEDICARE	-	-	-	4	100	100
272.000.5115 POLICE & FIRE PENSION	-	-	-	43	500	200
272.000.5319 GENERAL SUPPLIES	65	31	33	296	2,000	1,000
TOTAL DUI EDUCATION FUND EXP	65	31	33	600	4,300	2,300
285 MUNICIPAL ROAD PERMISSIVE TAX						
285.000.4270 PERMISSIVE TAX	24,180	25,894	27,866	26,093	25,000	26,000
285.000.4660 INTEREST EARNED	300	885	1,066	-	-	-
285.000.4720 TRANSFERS IN	-	-	-	-	43,700	-
285.000.4760 TRANSFER FROM: OTHER	-	-	-	13,700	-	-
285.000.4999 CARRY OVER	-	-	-	-	115,000	194,000
TOTAL MUNI ROAD PERMISSIVE TAX RE	24,480	26,779	28,932	39,793	183,700	220,000
285.000.5501 CAPITAL OUTLAY-BUILDING & IMPROVEN	-	-	-	-	-	-
285.000.5507 CAPITAL OUTLAY - OTHER	33,804	-	70,000	-	140,000	-
285.000.5922 OTHER TRANSFERS	-	-	-	13,700	-	-
285.000.5923 REPAYMENT OF ADVANCE	-	-	-	-	30,000	-
TOTAL MUNI ROAD PERMISSIVE TAX EX	33,804	0	70,000	13,700	170,000	-
286 AUTO REGISTRATION CITY LEVY						
286.000.4241 AUTO REGISTRATION CITY SHARE	25,921	26,009	25,769	25,991	26,000	26,000
286.000.4999 CARRY OVER	-	-	-	-	57,000	25,000
TOTAL AUTO REG CITY LEVY REV	25,921	26,009	25,769	25,991	83,000	51,000
286.000.5507 CAPITAL OUTLAY - OTHER	52,418	7,212	69,000	38,611	76,000	51,000
TOTAL AUTO REG CITY LEVY EXP	52,418	7,212	69,000	38,611	76,000	51,000
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	960	750	800
296.000.4620 DONATIONS	-	-	-	-	-	-
296.000.4710 TRANSFER FROM INCOME TAX	1,597	6,488	7,000	6,000	20,000	16,500

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
296.000.4999 CARRY OVER	-	-	-	-	1,000	8,000
TOTAL TREE COMMISSION REV	2,467	9,328	7,750	6,960	21,750	25,300
296.000.5211 CONTRACT SERVICES	3,500	9,975	1,000	18,237	20,000	8,700
296.000.5319 GENERAL SUPPLIES	-	1,204	(648)	370	500	8,500
296.000.5403 CONFERENCE FEES & EXPENSE	-	35	35	70	50	200
TOTAL TREE COMMISSION EXP	3,500	11,214	387	18,677	20,550	17,400
297 POLICE RESTITUTION						
297.000.4512 NORWALK MUNICIPAL COURT FINES	624	142	225	1,614	1,500	1,500
297.000.4630 RESTITUTION	1,916	10	320	70	100	500
297.000.4999 CARRY OVER	-	-	-	-	11,000	13,000
TOTAL POLICE RESTITUTION REV	2,540	152	545	1,684	12,600	15,000
297.000.5103 OVERTIME	-	-	-	-	9,000	8,000
297.000.5112 MEDICARE	-	-	-	-	1,000	1,000
297.000.5115 POLICE & FIRE PENSION	-	-	-	-	1,500	1,500
297.000.5319 GENERAL SUPPLIES	-	-	-	-	500	500
TOTAL POLICE RESTITUTION EXP	0	0	-	-	12,000	11,000
301 INCOME TAX CAPITAL IMPROV						
301.000.4120 INCOME TAX COLLECTIONS	559,647	508,266	873,115	657,498	545,500	655,000
301.000.4260 GRANT PROCEEDS	-	-	-	-	2,534,000	35,000
301.000.4611 REIMBURSEMENTS-REFUNDS	2,355	17,590	-	-	48,000	-
301.000.4710 TRANSFER FROM INCOME TAX	-	-	-	-	120,000	-
301.000.4713 TRANSFER FROM: OTHER	-	-	-	103,609	26,000	32,900
301.000.4730 NOTE/BOND/DEBT PROCEEDS	-	212,000	-	-	-	-
301.000.4750 ADVANCES IN	-	-	-	-	-	43,800
301.000.4999 CARRY OVER	-	-	-	-	150,000	340,000
TOTAL INC TAX CAP IMPROV REV	563,552	737,856	873,115	761,107	3,423,500	1,106,700
301.000.5501 CAPITAL OUTLAY-BUILDING & IMPROVEM	130,999	32,614	4,468	-	230,000	200,000
301.000.5503 CAPITAL OUTLAY - EQUIPMENT	97,294	16,062	22,607	3,858	40,000	10,000
301.000.5505 CAPITAL OUTLAY - VEHICLES	23,497	24,079	256,050	329,083	159,000	55,000
301.000.5507 CAPITAL OUTLAY - OTHER	194,919	250,448	516,708	661,517	2,831,400	603,700
301.000.5912 TRANSFER TO NOTE RETIREMENT	213,000	155,200	180,100	150,000	100,000	100,000
301.000.5922 OTHER TRANSFERS	22,000	95,000	-	-	-	-
301.000.5930 ADVANCES OUT	-	-	-	-	-	43,800
301.000.5960 TRANSFER OUT TO CAP RES FUND 390	21,000	-	-	-	-	-
TOTAL INC TAX CAP IMPROV EXP	702,709	573,403	979,933	1,144,458	3,360,400	1,012,500
308 TIF IMPROVEMENT FUND						
308.000.4110 REAL ESTATE TAX	68,719	70,504	70,887	68,111	71,000	71,000
308.000.4660 INTEREST EARNED	100	100	700	1,200	1,000	600
308.000.4730 NOTE/BOND/DEBT PROCEEDS	-	-	28,000	-	-	-
308.000.4740 TRANSFER FROM: CAPITAL IMPROV FUN	22,000	95,000	-	-	-	-
308.000.4999 CARRY OVER	-	-	-	-	58,000	28,600
TOTAL TIF IMPROV FUND REV	90,819	165,604	99,587	69,311	130,000	100,200
308.000.5611 BOND PRINCIPAL	70,000	75,000	75,000	80,000	90,000	85,000

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
308.000.5612 BOND INTEREST	22,225	19,821	17,500	14,688	13,000	9,000
TOTAL TIF IMPROV FUND EXP	92,225	94,821	92,500	94,688	103,000	94,000
390 CAPITAL RESERVE						
390.000.4740 TRANSFER FROM: CAPITAL IMPROV FUI	21,000	-	-	-	-	-
390.000.4999 CARRY OVER	-	-	-	-	19,311	-
TOTAL CAPITAL RESERVE REV	21,000	0	-	-	19,311	-
390.000.5503 CAPTIAL OUTLAY - EQUIPMENT	-	-	-	11,207	-	-
390.000.5505 CAPITAL OUTLAY - VEHICLES	-	-	215,000	-	-	-
390.000.5507 CAPITAL OUTLAY - OTHER	-	4,741	-	-	19,311	-
TOTAL CAPITAL RESERVE EXP	-	4,741	215,000	11,207	19,311	-
416 DEBT RETIREMENT						
416.000.4660 INTEREST EARNED	100	200	333	671	500	1,600
416.000.4720 TRANSFERS IN	12,000	37,000	6,000	-	-	-
416.000.4730 NOTE/BOND/DEBT PROCEEDS	336,000	279,000	353,000	279,000	257,000	224,000
416.000.4740 TRANSFER FROM: CAPITAL IMPROV FUI	213,000	130,200	180,100	150,000	100,000	100,000
416.000.4999 CARRY OVER	-	-	-	-	30,575	76,000
TOTAL DEBT RETIREMENT REV	561,100	446,400	539,433	429,671	388,075	401,600
416.000.5601 NOTE PRINCIPAL	393,000	336,000	491,000	411,000	349,000	260,000
416.000.5602 NOTE INTEREST	3,125	4,000	3,500	2,359	3,300	5,500
416.000.5611 BOND PRINCIPAL	105,000	105,000	-	-	-	-
416.000.5612 BOND INTEREST	6,825	3,980	-	-	-	-
416.000.5613 BOND FEES	913	957	4,350	4,275	5,000	5,000
416.000.5621 OPWC PRINCIPAL	23,303	23,603	23,903	24,103	30,000	128,000
TOTAL DEBT RETIREMENT EXP	532,165	473,539	522,753	441,737	387,300	398,500
603 WATER FUND						
603.000.4369 RECYCLING	1,665	-	-	-	-	-
603.000.4370 WATER METERED	1,144,719	1,117,381	1,183,255	1,276,503	1,392,000	1,345,000
603.000.4372 HYDRANT, SPRINKLER & CONSTRUCTION	32,913	33,835	31,657	33,030	31,000	33,000
603.000.4373 CITY PROPERTY LEASE	9,192	9,192	1,616	-	-	-
603.000.4375 METER TURN ONS-TESTS	7,045	6,188	6,655	7,036	7,500	7,000
603.000.4376 BULK WATER	68,372	57,804	57,946	52,038	53,000	58,000
603.000.4381 LAB ANALYSIS & HIGH STRENGTH	-	-	240	320	500	7,000
603.000.4384 DUCK BLIND DEPOSIT	-	-	-	-	200	300
603.000.4385 RECONNECT FEE	-	11,941	14,865	15,552	16,300	14,500
603.000.4395 ON ACCOUNT	11,043	3,148	(2,956)	(1,463)	-	-
603.000.4611 REIMBURSEMENTS-REFUNDS	(16)	339	343	-	-	-
603.000.4613 SALE OF FIXED ASSETS	917	-	459,115	-	-	-
603.000.4614 DELINQUENT FEES, INTEREST	67	17	6	(1)	-	-
603.000.4660 INTEREST EARNED	1,500	4,200	7,300	11,000	16,500	19,000
603.000.4665 RADIO READ ADDITIONAL FEES	1,036	444	1,184	1,332	1,000	1,100
603.000.4720 TRANSFERS IN	-	-	-	-	415	-
603.000.4730 NOTE/BOND/DEBT PROCEEDS	270,000	-	-	-	-	-
603.000.4999 CARRY OVER	-	-	-	-	950,000	900,000
TOTAL WATER FUND REV	1,548,452	1,244,489	1,761,226	1,395,348	2,468,415	2,384,900

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
603.641.5101 SALARIES & WAGES	300,305	291,943	253,317	237,021	249,000	290,100
603.641.5102 LONGEVITY	4,710	4,300	4,500	4,800	5,100	5,200
603.641.5103 OVERTIME	10,520	10,272	8,772	8,617	14,400	16,900
603.641.5104 RETIREMENT FRINGE PAYOUT	-	2,340	-	-	65,000	54,000
603.641.5105 HOLIDAY-PERSONAL	15,927	17,665	15,419	13,911	14,800	15,000
603.641.5106 SICK LEAVE	7,838	9,313	5,528	8,199	12,400	12,400
603.641.5107 VACATION	21,828	22,464	22,240	16,808	24,800	21,000
603.641.5111 PERS	50,671	49,799	43,915	40,556	44,000	50,500
603.641.5112 MEDICARE	4,957	4,978	4,347	3,990	4,700	5,300
603.641.5116 UNEMPLOYMENT	-	-	-	-	2,500	2,500
603.641.5117 WORKERS' COMPENSATION	7,000	2,251	3,471	5,842	10,200	11,800
603.641.5121 HEALTH & LIFE INSURANCE	83,000	88,197	88,628	85,666	77,000	77,000
603.641.5123 OTHER BENEFITS	-	82	62	217	500	500
603.641.5124 TUITION REIMBURSEMENT	-	-	-	-	500	500
603.641.5211 CONTRACT SERVICES	868	812	727	909	1,100	11,100
603.641.5215 ENGINEERING CONSULTANTS	-	-	2,675	-	20,000	25,000
603.641.5216 LABORATORY SERVICES	5,521	5,051	5,260	5,951	6,500	6,500
603.641.5218 LICENCES & PERMITS	4,903	4,852	6,738	7,820	8,500	8,500
603.641.5223 BUILDING REPAIR & MAINTENANCE	-	2,371	-	4,453	10,000	15,000
603.641.5229 EQUIPMENT REPAIR & MAINTENANCE	8,203	10,928	282	5,147	3,000	5,000
603.641.5231 GROUNDS MAINTENANCE	-	-	-	808	-	-
603.641.5237 JANITORIAL SERVICE	1,882	2,327	2,351	1,187	-	-
603.641.5241 MAINTENANCE CONTRACTS-GENERAL	7,570	8,222	8,700	8,366	11,100	12,100
603.641.5247 RADIO REPAIR & MAINTENANCE	278	344	192	-	-	-
603.641.5257 VEHICLE REPAIR & MAINTENANCE	770	494	-	-	2,000	2,000
603.641.5261 ELECTRIC SERVICE	66,811	48,059	54,936	61,912	62,000	62,000
603.641.5262 GAS SERVICE	5,255	6,678	7,823	5,985	10,000	9,000
603.641.5264 TELEPHONE/DATA SERVICE	1,692	900	1,308	1,524	2,000	700
603.641.5266 WATER & SEWER SERVICE	400	400	400	-	-	-
603.641.5271 GENERAL LIABILITY INSURANCE	8,000	4,970	9,677	8,000	10,000	10,000
603.641.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	-	1,000	1,000
603.641.5299 ADMINISTRATIVE ALLOCATION	19,285	17,423	19,416	125,493	259,000	190,500
603.641.5303 BUILDING SUPPLIES	-	-	-	-	2,000	2,000
603.641.5305 CHEMICALS	71,748	89,375	88,798	95,715	116,600	117,000
603.641.5311 CUSTODIAL SUPPLIES	373	135	359	400	800	800
603.641.5312 EQUIPMENT REPAIR SUPPLIES	-	-	13,227	3,882	20,000	20,000
603.641.5317 FUEL SUPPLIES	3,564	4,165	3,260	3,891	4,300	4,300
603.641.5319 GENERAL SUPPLIES	1,873	3,014	2,802	3,473	5,000	7,800
603.641.5321 LABORATORY SUPPLIES	9,212	7,382	10,327	14,136	13,000	20,000
603.641.5329 SAFETY SUPPLIES	792	320	438	1,418	1,500	1,500
603.641.5341 UNIFORM SUPPLIES	821	255	982	1,603	1,800	1,800
603.641.5349 VEHICLE REPAIR SUPPLIES	-	-	267	412	1,000	1,000
603.641.5371 DATA PROCESSING SUPPLIES	1,411	466	198	-	1,000	1,000
603.641.5373 OFFICE SUPPLIES	550	626	234	224	500	500
603.641.5375 POSTAGE	1,230	1,231	-	-	-	-
603.641.5401 TRAINING	185	770	1,110	3,296	5,200	8,000
603.641.5403 CONFERENCE FEES & EXPENSE	590	185	800	(44)	-	-
603.641.5407 DUES & SUBSCRIPTIONS	-	-	37	-	-	-
603.641.5501 CAPITAL OUTLAY-BUILDING & IMPROVEN	-	24,840	-	116,664	-	-
603.641.5503 CAPITAL OUTLAY - EQUIPMENT	42,279	-	141,647	64,799	35,000	130,000
603.641.5505 CAPITAL OUTLAY - VEHICLES	-	-	-	-	-	-
603.641.5507 CAPITAL OUTLAY - OTHER	-	-	-	-	40,000	-
TOTAL WATER PLANT DEPT EXP	772,823	750,199	835,168	973,053	1,178,800	1,236,800

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
603.642.5101 SALARIES & WAGES	128,102	119,061	149,156	-	-	-
603.642.5102 LONGEVITY	3,033	4,100	3,300	-	-	-
603.642.5103 OVERTIME	1,312	2,171	6,700	-	-	-
603.642.5104 RETIREMENT FRINGE PAYOUT	-	4,677	-	-	-	-
603.642.5105 HOLIDAY-PERSONAL	7,309	7,141	8,513	-	-	-
603.642.5106 SICK LEAVE	2,193	2,963	5,432	-	-	-
603.642.5107 VACATION	11,672	10,018	11,926	-	-	-
603.642.5111 PERS	21,642	20,286	25,746	-	-	-
603.642.5112 MEDICARE	1,958	2,070	2,636	-	-	-
603.642.5117 WORKERS' COMPENSATION	3,000	1,063	1,465	-	-	-
603.642.5121 HEALTH & LIFE INSURANCE	48,327	37,413	56,697	-	-	-
603.642.5207 COMPUTER SUPPORT & CONSULTING	1,095	1,158	1,100	1,195	1,000	1,000
603.642.5211 CONTRACT SERVICES	1,635	15	1,578	1,711	1,800	1,800
603.642.5218 LICENCES & PERMITS	289	90	170	125	300	300
603.642.5227 COMPUTER EQUIPMENT REPAIR & MAIN	-	-	-	-	200	200
603.642.5229 EQUIPMENT REPAIR & MAINTENANCE	-	-	521	398	700	700
603.642.5247 RADIO REPAIR & MAINTENANCE	311	313	251	-	-	-
603.642.5257 VEHICLE REPAIR & MAINTENANCE	218	-	-	-	500	500
603.642.5259 WATER MAIN MAINTENANCE	400	2,300	320	2,366	2,000	2,000
603.642.5261 ELECTRIC SERVICE	523	21	400	497	800	800
603.642.5262 GAS SERVICE	-	213	987	-	1,000	1,000
603.642.5264 TELEPHONE/DATA SERVICE	731	495	316	468	800	-
603.642.5271 GENERAL LIABILITY INSURANCE	8,000	4,970	10,573	7,000	12,000	12,000
603.642.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	-	1,000	1,000
603.642.5288 LEASES-UTILITY LINES, ETC.	646	650	471	604	1,000	1,000
603.642.5291 REFUNDS	375	71	343	526	500	1,000
603.642.5299 ADMINISTRATIVE ALLOCATION	-	-	-	263,044	310,000	240,000
603.642.5303 BUILDING SUPPLIES	-	-	-	-	200	200
603.642.5312 EQUIPMENT REPAIR SUPPLIES	1,500	1,027	1,672	2,179	2,000	2,000
603.642.5314 FIRE HYDRANT REPAIR SUPPLIES	-	2,160	3,391	3,346	5,000	5,000
603.642.5317 FUEL SUPPLIES	12,063	9,668	8,119	6,101	10,000	9,000
603.642.5319 GENERAL SUPPLIES	900	856	697	1,146	1,200	1,200
603.642.5327 RADIO SUPPLIES	-	-	75	291	600	600
603.642.5329 SAFETY SUPPLIES	471	448	280	640	600	600
603.642.5333 STREET REPAIR SUPPLIES	1,000	1,000	1,770	2,897	3,000	3,000
603.642.5337 SMALL TOOLS	-	40	188	300	300	300
603.642.5341 UNIFORM SUPPLIES	400	500	55	908	600	600
603.642.5343 WATER METERS	52,790	43,482	53,783	32,739	60,000	50,000
603.642.5345 WATER LINE SUPPLIES	16,454	8,377	11,900	10,199	16,000	16,000
603.642.5349 VEHICLE REPAIR SUPPLIES	760	349	310	313	1,500	1,500
603.642.5373 OFFICE SUPPLIES	99	159	150	149	200	200
603.642.5401 TRAINING	673	-	125	1,010	1,200	3,000
603.642.5403 CONFERENCE FEES & EXPENSE	158	-	-	-	-	-
603.642.5407 DUES & SUBSCRIPTIONS	170	-	-	-	-	-
603.642.5503 CAPITAL OUTLAY - EQUIPMENT	18,265	-	-	-	-	4,000
603.642.5505 CAPITAL OUTLAY - VEHICLES	-	-	26,391	13,386	23,500	62,500
603.642.5507 CAPITAL OUTLAY - OTHER	206,673	-	150,669	-	450,000	100,000
603.642.5621 OPWC PRINCIPAL	10,923	10,923	10,923	-	-	-
603.642.5631 OWDA PRINCIPAL	24,443	12,405	25,184	12,781	-	-
603.642.5632 OWDA INTEREST	4,361	1,997	3,620	1,621	-	-
TOTAL WATER DISTRIBUTION DEPT EXF	594,874	314,647	587,903	367,940	909,500	523,000

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
603.643.5211 CONTRACT SERVICES	600	920	1,100	1,073	1,100	1,100
603.643.5216 LABORATORY SERVICES	-	-	-	-	2,500	2,500
603.643.5218 LICENCES & PERMITS	1,285	1,285	1,285	1,555	2,000	2,000
603.643.5223 BUILDING REPAIR & MAINTENANCE	-	-	-	-	11,000	10,000
603.643.5229 EQUIPMENT REPAIR & MAINTENANCE	-	108	13	127	500	500
603.643.5231 GROUNDS MAINTENANCE	674	4,698	-	-	-	-
603.643.5245 PARKING LOT MAINTENANCE	-	-	779	2,019	-	-
603.643.5261 ELECTRIC SERVICE	31,911	26,704	34,174	34,558	37,000	40,000
603.643.5264 TELEPHONE/DATA SERVICE	2,069	908	-	-	-	-
603.643.5291 REFUNDS - DUCK BLIND	-	-	-	100	200	-
603.643.5294 REAL ESTATE TAXES	317	358	338	285	400	400
603.643.5304 CHEMICALS	-	-	-	-	20,000	20,000
603.643.5319 GENERAL SUPPLIES	802	1,395	1,303	1,937	-	2,000
603.643.5334 GROUNDS MAINTENANCE SUPPLIES	-	-	-	-	8,000	8,000
603.643.5507 CAPITAL OUTLAY - OTHER	-	-	-	-	-	100,000
TOTAL RESERVOIR DEPT EXP	37,658	36,375	38,991	41,653	82,700	186,500
TOTAL WATER FUND EXP	1,405,355	1,101,221	1,462,062	1,382,645	2,171,000	1,946,300
604 SEWER FUND						
604.000.4373 CITY PROPERTY LEASE	640	640	-	1,616	1,600	1,600
604.000.4380 SEWER SALES	1,322,573	1,347,566	1,560,204	1,646,100	1,600,000	1,600,000
604.000.4381 LAB ANALYSIS & HIGH STRENGTH	57,321	63,188	82,006	105,880	100,000	80,000
604.000.4383 SEPTAGE PROCESSING FEES	50,510	45,637	54,060	50,606	47,000	50,000
604.000.4385 RECONNECT FEE	10,974	11,913	14,811	15,316	15,500	15,000
604.000.4386 SEWER TAPS	-	850	380	-	-	-
604.000.4611 REIMBURSEMENTS-REFUNDS	1,850	598	-	-	-	19,000
604.000.4612 SUNDRY	497	232	4,609	1,865	1,000	2,000
604.000.4614 DELINQUENT FEES, INTEREST	58	540	-	-	-	-
604.000.4660 INTEREST EARNED	3,100	8,204	2,200	2,800	9,000	17,000
604.000.4730 NOTE/BOND/DEBT PROCEEDS	-	-	1,564,872	-	-	-
604.000.4999 CARRY OVER	-	-	-	-	600,000	795,000
TOTAL SEWER FUND REV	1,447,523	1,479,368	3,283,142	1,824,184	2,374,100	2,579,600
604.651.5101 SALARIES & WAGES	499,236	481,700	441,624	401,381	451,300	441,000
604.651.5102 LONGEVITY	12,270	12,200	11,300	11,880	10,950	9,200
604.651.5103 OVERTIME	8,777	11,611	9,345	10,753	11,300	14,000
604.651.5104 RETIREMENT FRINGE PAYOUT	-	15,843	-	27,546	130,000	153,000
604.651.5105 HOLIDAY-PERSONAL	27,879	31,173	26,765	25,664	25,800	25,800
604.651.5106 SICK LEAVE	10,460	22,683	11,324	25,610	15,200	13,700
604.651.5107 VACATION	52,550	51,890	46,186	42,836	50,000	43,400
604.651.5109 PART-TIME WAGES	-	-	-	-	-	16,000
604.651.5111 PERS	85,949	85,807	77,064	72,970	79,300	78,100
604.651.5112 MEDICARE	7,472	7,773	6,564	6,570	8,200	8,100
604.651.5117 WORKERS' COMPENSATION	11,000	3,487	6,070	10,207	18,000	18,200
604.651.5121 HEALTH & LIFE INSURANCE	145,519	149,514	164,462	145,182	148,000	192,000
604.651.5123 OTHER BENEFITS	508	215	92	680	1,000	1,000
604.651.5124 TUITION REIMBURSEMENT	-	-	-	-	-	1,000
604.651.5211 CONTRACT SERVICES	-	-	-	-	-	10,000
604.651.5215 ENGINEERING CONSULTANTS	12,215	196,500	49,372	28,335	10,000	15,000
604.651.5216 LABORATORY SERVICES	17,778	16,148	19,764	17,904	24,000	24,000
604.651.5218 LICENSES & PERMITS	5,911	6,439	6,460	6,327	7,000	7,000

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ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
604.651.5223 BUILDING REPAIR & MAINTENANCE	340	-	-	-	500	1,000
604.651.5229 EQUIPMENT REPAIR & MAINTENANCE	8,389	5,295	10,996	9,036	36,500	35,000
604.651.5237 JANITORIAL SERVICE	3,962	4,234	4,276	2,123	-	-
604.651.5241 MAINTENANCE CONTRACTS-GENERAL	2,495	2,842	850	3,291	3,700	3,700
604.651.5243 MOWING CONTRACT	3,312	3,544	1,988	2,260	-	-
604.651.5247 RADIO REPAIR & MAINTENANCE	479	613	-	291	200	200
604.651.5257 VEHICLE REPAIR & MAINTENANCE	1,650	-	2,031	-	2,200	3,000
604.651.5261 ELECTRIC SERVICE	252,343	234,194	247,207	254,998	270,000	270,000
604.651.5262 GAS SERVICE	7,993	10,194	12,746	10,288	13,000	13,000
604.651.5264 TELEPHONE/DATA SERVICE	3,693	3,986	4,138	5,076	5,000	-
604.651.5265 TRASH DISPOSAL SERVICE	3,262	3,027	3,000	3,400	3,900	3,900
604.651.5266 WATER & SEWER SERVICE	673	673	689	-	-	-
604.651.5267 LIQUID HAZARDOUS WASTE REMOVAL	-	1,569	455	600	1,100	3,000
604.651.5271 GENERAL LIABILITY INSURANCE	9,938	6,212	12,096	11,000	15,000	15,000
604.651.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	1,000	579	-	-	1,000	1,000
604.651.5281 ADVERTISING	60	114	62	-	200	200
604.651.5294 REAL ESTATE TAXES	254	297	297	311	300	300
604.651.5299 ADMINISTRATIVE ALLOCATION	19,285	17,423	19,416	125,493	162,000	190,500
604.651.5303 BUILDING SUPPLIES	-	-	-	-	5,000	-
604.651.5305 CHEMICALS	47,598	41,817	17,179	37,534	48,000	48,000
604.651.5311 CUSTODIAL SUPPLIES	-	-	-	525	-	1,000
604.651.5312 EQUIPMENT REPAIR SUPPLIES	8,824	14,029	18,390	23,996	41,000	35,000
604.651.5317 FUEL SUPPLIES	8,506	12,571	9,572	7,745	11,000	11,000
604.651.5319 GENERAL SUPPLIES	1,151	1,176	1,255	1,064	2,000	2,000
604.651.5321 LABORATORY SUPPLIES	5,653	4,684	5,317	4,761	7,500	10,000
604.651.5329 SAFETY SUPPLIES	632	935	1,093	919	4,000	4,000
604.651.5334 GROUNDS MAINTENANCE SUPPLIES	410	518	36	89	1,500	1,500
604.651.5337 SMALL TOOLS	113	29	93	311	300	300
604.651.5341 UNIFORM SUPPLIES	1,951	1,261	933	238	2,000	2,000
604.651.5349 VEHICLE REPAIR SUPPLIES	1,034	1,872	1,064	1,270	10,500	5,000
604.651.5371 DATA PROCESSING SUPPLIES	520	575	967	1,014	2,100	2,000
604.651.5373 OFFICE SUPPLIES	471	332	209	225	500	500
604.651.5401 TRAINING	1,192	495	1,490	705	2,000	4,000
604.651.5403 CONFERENCE FEES & EXPENSE	87	270	125	408	500	1,000
604.651.5407 DUES & SUBSCRIPTIONS	1,073	1,036	974	578	200	200
604.651.5501 CAPITAL OUTLAY-BUILDING & IMPROVEN	6,920	2,433	1,588,875	380,159	-	-
604.651.5503 CAPITAL OUTLAY - EQUIPMENT	8,030	6,009	36,001	50,481	100,000	170,000
604.651.5505 CAPITAL OUTLAY - VEHICLES	-	95,438	-	-	-	-
604.651.5507 CAPITAL OUTLAY - OTHER	-	-	-	-	-	24,000
TOTAL W P C PLANT DEPT EXP	1,310,816	1,573,260	2,880,212	1,774,034	1,742,750	1,931,800
604.652.5101 SALARIES & WAGES	141,669	138,978	134,231	-	-	-
604.652.5102 LONGEVITY	3,192	3,955	3,300	-	-	-
604.652.5103 OVERTIME	2,022	2,971	3,924	-	-	-
604.652.5104 RETIREMENT FRINGE PAYOUT	-	2,340	-	-	-	-
604.652.5105 HOLIDAY-PERSONAL	8,058	8,197	7,123	-	-	-
604.652.5106 SICK LEAVE	1,662	3,175	4,794	-	-	-
604.652.5107 VACATION	14,203	11,725	12,787	-	-	-
604.652.5111 PERS	23,913	23,346	23,721	-	-	-
604.652.5112 MEDICARE	1,968	2,051	1,949	-	-	-
604.652.5117 WORKERS' COMPENSATION	3,200	1,606	1,661	-	-	-
604.652.5121 HEALTH & LIFE INSURANCE	47,563	41,899	54,198	-	-	-
604.652.5123 OTHER BENEFITS	12	-	-	-	-	-

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ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
604.652.5207 COMPUTER SUPPORT & CONSULTING	1,095	1,158	931	1,195	1,000	1,000
604.652.5211 CONTRACT SERVICES	3,600	-	1,115	1,300	2,000	2,000
604.652.5218 LICENSES & PERMITS	200	100	90	135	200	200
604.652.5227 COMPUTER EQUIPMENT REPAIR & MAIN	-	-	-	-	200	200
604.652.5229 EQUIPMENT REPAIR & MAINTENANCE	-	-	326	673	800	800
604.652.5247 RADIO REPAIR & MAINTENANCE	311	313	-	-	-	-
604.652.5249 SEWER LINE MAINTENANCE	-	-	750	-	2,000	2,000
604.652.5257 VEHICLE REPAIR & MAINTENANCE	218	-	-	-	1,000	1,000
604.652.5262 GAS SERVICE	-	-	600	-	1,000	1,000
604.652.5264 TELEPHONE/DATA SERVICE	608	354	412	296	700	-
604.652.5271 GENERAL LIABILITY INSURANCE	1,000	621	1,210	1,000	2,000	2,000
604.652.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	-	1,000	1,000
604.652.5288 LEASES-UTILITY LINES, ETC.	2,500	2,821	3,000	3,142	3,200	3,200
604.652.5291 REFUNDS	-	-	-	-	400	400
604.652.5299 ADMINISTRATIVE ALLOCATION	-	-	-	71,739	222,000	240,000
604.652.5312 EQUIPMENT REPAIR SUPPLIES	1,342	1,300	1,600	1,600	1,600	1,600
604.652.5317 FUEL SUPPLIES	9,544	8,556	8,099	6,198	10,000	10,000
604.652.5319 GENERAL SUPPLIES	840	800	838	725	1,000	1,000
604.652.5327 RADIO SUPPLIES	-	-	-	-	800	800
604.652.5329 SAFETY SUPPLIES	425	195	390	460	700	700
604.652.5333 STREET REPAIR SUPPLIES	500	1,000	500	974	1,000	1,000
604.652.5337 SMALL TOOLS	-	-	400	336	500	500
604.652.5341 UNIFORM SUPPLIES	400	374	83	825	700	700
604.652.5347 SEWER LINE SUPPLIES	2,876	4,552	7,336	6,590	1,000	10,000
604.652.5349 VEHICLE REPAIR SUPPLIES	-	193	392	1,037	1,200	1,200
604.652.5373 OFFICE SUPPLIES	91	149	99	149	200	200
604.652.5401 TRAINING	533	2,445	350	1,240	2,500	3,500
604.652.5403 CONFERENCE FEES & EXPENSE	-	-	9	-	500	1,000
604.652.5503 CAPITAL OUTLAY - EQUIPMENT	1,000	-	-	-	20,000	-
604.652.5505 CAPITAL OUTLAY - VEHICLES	-	-	26,391	78,622	19,000	62,500
604.652.5507 CAPITAL OUTLAY - OTHER	-	-	-	2,500	-	-
TOTAL WASTE WATER COLLECTION EXI	274,545	265,173	302,608	180,735	298,200	349,500
TOTAL WASTE WATER EXP	1,585,361	1,838,433	3,182,820	1,954,769	2,040,950	2,281,300
605 STORMWATER FUND						
605.000.4999 CARRY OVER	-	-	-	-	55,842	55,842
TOTAL STORMWATER REV	0	0	-	-	55,842	55,842
605.000.5211 CONTRACT SERVICES	-	-	500	-	-	-
605.000.5507 CAPITAL OUTLAY - OTHER	164	-	38,632	-	55,800	55,842
TOTAL STORMWATER EXP	164	0	39,132	-	55,800	55,842
608 UTILITY CAPITAL & DEBT RETIREMENT						
608.000.4385 COLLECTIONS-UTILITY	301,751	323,357	23,765	-	-	-
608.000.4660 INTEREST EARNED	2,100	5,400	-	-	-	-
608.000.4730 NOTE/BOND/DEBT PROCEEDS	934,000	1,100,000	-	-	-	-
TOTAL UTILITY CAP & DEBT RET REV	1,237,851	1,428,757	23,765	-	-	-
608.000.5601 NOTE PRINCIPAL	1,216,000	1,100,000	-	-	-	-
608.000.5602 NOTE INTEREST	9,670	-	-	-	-	-

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
608.000.5604 WATER NOTE REPAYMENT OTHER	-	55,632	-	-	-	-
608.000.5605 SEWER NOTE REPAYMENT OTHER	-	58,690	-	-	-	-
608.000.5613 BOND FEES	2,738	3,393	-	-	-	-
608.000.5621 OPWC PRINCIPAL	2,420	3,669	-	-	-	-
608.000.5631 OWDA PRINCIPAL	92,627	46,873	47,251	-	-	-
608.000.5632 OWDA INTEREST	15,061	6,971	6,593	-	-	-
608.000.5922 OTHER TRANSFERS	-	-	845,500	136,207.70	-	-
TOTAL UTILITY CAP & DEBT RET EXP	1,338,515	1,275,228	899,344	136,207.70	-	-
609 WATER CAPITAL & DEBT RETIREMENT FUND						
609.000.4385 COLLECTIONS-UTILITY	-	-	82,612	90,188	90,600	91,000
609.000.4660 INTEREST EARNED	-	-	3,000	4,696	4,000	13,000
609.000.4720 TRANSFERS IN	-	-	344,500	5,500	-	-
609.000.4730 NOTE/BOND/DEBT PROCEEDS	-	-	150,000	-	-	-
609.000.4999 CARRY OVER	-	-	-	-	220,000	625,000
TOTAL WATER CAP & DEBT RET REV	-	-	580,112	100,384	314,600	729,000
609.000.5503 CAPITAL OUTLAY - EQUIPMENT	-	-	-	3,750	170,000	280,000
609.000.5507 CAPITAL OUTLAY - OTHER	-	-	-	150,000	-	-
609.000.5604 WATER NOTE REPAYMENT	-	-	150,000	150,000	-	-
609.000.5606 NOTE INTEREST	-	-	-	861	-	-
609.000.5621 OPWC PRINCIPAL	-	-	-	85,884	-	-
609.000.5631 OWDA PRINCIPAL	-	-	-	12,909	30,000	30,000
609.000.5632 OWDA INTEREST	-	-	-	1,493	3,000	2,400
TOTAL WATER CAP & DEBT RET EXP	-	-	150,000	254,897	203,000	312,400
610 SEWER CAPITAL & DEBT RETIREMENT						
610.000.4385 COLLECTIONS-UTILITY	-	-	179,151	241,285	240,000	250,000
610.000.4660 INTEREST EARNED	-	-	4,422	6,600	9,000	15,100
610.000.4720 TRANSFERS IN	-	-	501,000	130,708	-	-
610.000.4730 NOTE/BOND/DEBT PROCEEDS	-	-	950,000	910,000	860,000	785,000
610.000.4999 CARRY OVER	-	-	-	-	730,000	723,000
TOTAL SEWER CAP & DEBT RET REV	-	-	1,634,573	1,288,593	1,839,000	1,773,100
610.000.5503 CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	100,000
610.000.5505 CAPITAL OUTLAY - VEHICLES	-	-	-	-	-	11,000
610.000.5507 CAPITAL OUTLAY - OTHER	-	-	-	-	75,000	150,000
610.000.5605 SEWER NOTE REPAYMENT	-	-	940,000	950,000	915,000	860,000
610.000.5606 NOTE INTEREST	-	-	14,888	5,453	10,000	17,500
610.000.5613 BOND FEES	-	-	7,350	-	8,000	8,000
610.000.5621 OPWC PRINCIPAL	-	-	4,918	4,918	10,000	10,000
610.000.5631 OWDA PRINCIPAL	-	-	47,632	96,420	205,000	204,600
610.000.5632 OWDA INTEREST	-	-	6,212	11,268	32,000	30,000
TOTAL SEWER CAP & DEBT RET EXP	-	-	1,021,000	1,068,059	1,255,000	1,280,100
620 WATER CAPITAL EXTENSION						
620.000.4371 WATER TAPS	850	1,800	850	3,450	3,000	3,000
620.000.4999 CARRY OVER	-	-	-	-	84,700	85,800
TOTAL WATER CAPITAL EXT REV	850	1,800	850	3,450	87,700	88,800

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ACCOUNT NUMBER		ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
620.000.5507	CAPITAL OUTLAY - OTHER	-	512	26,291	5,799	83,000	87,000
	TOTAL WATER CAPITAL EXT EXP	-	512	26,291	5,799	83,000	87,000
630	SEWER CAPITAL EXTENSION						
630.000.4386	SEWER TAPS	-	-	850	3,400	3,000	3,000
630.000.4999	CARRY OVER	-	-	-	-	87,400	87,400
	TOTAL SEWER CAPITAL EXT REV	-	-	850	3,400	90,400	90,400
630.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	87,000	90,000
	TOTAL SEWER CAPITAL EXT EXP	-	-	-	-	87,000	90,000
640	OUTSIDE WATER CAPITAL EXT						
640.000.4376	WATER OUTSIDE CITY LIMITS	104,707	106,479	105,560	-	-	-
640.000.4377	OUTSIDE WATER TAPS	17,450	1,700	10,200	8,600	1,700	-
640.000.4999	CARRY OVER	-	-	-	-	809,000	-
	TOTAL OUTSIDE WATER CAPITAL EXT R	122,157	108,179	115,760	8,600	810,700	-
640.000.5291	REFUNDS	210	-	-	-	-	-
640.000.5507	CAPITAL OUTLAY - OTHER	8,513	-	-	60,000	810,000	-
	TOTAL OUTSIDE WATER CAPITAL EXT E	8,723	-	-	60,000	810,000	-
801	BID BOND DEPOSITS						
801.000.4640	BID BOND DEPOSITS	9,538	12,304	15,540	12,729	60,000	60,000
801.000.4999	CARRY OVER	-	-	-	-	6,602.39	-
	TOTAL BID BOND REV	9,538	12,304	15,540	12,729	66,602.39	60,000.00
801.000.5291	REFUNDS	9,499	12,304	16,073	4,729	60,000	60,000
801.000.5922	OTHER TRANSFERS	-	-	-	-	6,602.39	-
	TOTAL BID BOND EXP	9,499	12,304	16,073	4,729	66,602.39	60,000.00
805	RECREATION CENTER FUND						
805.000.4660	INTEREST EARNED	21	30	36	-	-	-
	TOTAL REC CENTER FUND REV	21	30	36	-	-	-
805.000.5291	REFUNDS	-	-	-	4,755	-	-
	TOTAL REC CENTER FUND EXP	-	-	-	4,755	-	-
807	ELECTRIC SYSTEM SALE						
807.000.4660	INTEREST EARNED	7,579	10,822	13,286	19,312	26,000	32,800
807.000.4999	CARRY OVER	-	-	-	-	1,575,000	1,575,000
	TOTAL ELECTRIC SYSTEM SALE REV	7,579	10,822	13,286	19,312	1,601,000	1,607,800
807.000.5507	CAPITAL OUTLAY - OTHER	100,000	-	-	-	-	-
807.000.5922	OTHER TRANSFERS	63,000	-	-	103,609	26,000	32,900
	TOTAL ELECTRIC SYSTEM SALE EXP	163,000	-	-	103,609	26,000	32,900

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ACCOUNT NUMBER		ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
808	POLICE TRAINING FUND						
808.000.4260	GRANT PROCEEDS	-	-	-	1,120	5,000	5,000
808.000.4999	CARRYOVER	-	-	-	-	1,120	2,320
	TOTAL POLICE TRAINING FUND REV				1,120	6,120	7,320
808.000.5401	TRAINING	-	-	-	-	6,120	7,000
	TOTAL POLICE TRAINING FUND EXP					6,120	7,000
811	INSURANCE AGENCY						
811.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-	10,000	-
811.000.4999	CARRY OVER	-	-	-	-	-	580
	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	-	-	11,780	-	100,000	100,000
812.000.4999	CARRY OVER	-	-	-	-	-	-
	TOTAL INSURANCE REIMBURSEMENT R			11,780		100,000	100,000
812.000.5291	REFUNDS	2,074	-	-	11,780	100,000	100,000
	TOTAL INSURANCE REIMBURSEMENT E	2,074			11,780	100,000	100,000
820	CEMETERY TRUST						
820.000.4321	CEMETERY LOTS	1,775	800	1,300	1,400	1,000	1,500
820.000.4999	CARRY OVER	-	-	-	-	21,600	23,000
	TOTAL CEMETERY TRUST REV	1,775	800	1,300	1,400	22,600	24,500
820.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	22,600	24,000
	TOTAL CEMETERY TRUST EXP					22,600	24,000
825	FIRE CAPITAL EQUIPMENT						
825.000.4611	REIMBURSEMENTS-REFUNDS	-	7,020	-	-	-	-
825.000.4620	DONATIONS	100	-	5,000	-	-	-
825.000.4999	CARRY OVER	-	-	-	-	4	4
	TOTAL FIRE CAPITAL EQUIP REV	100	7,020	5,000		4	4
825.000.5505	CAPITAL OUTLAY - VEHICLES	-	-	15,000	15,000	-	-
825.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	23,850	-	-
825.000.5922	OTHER TRANSFERS	-	-	-	-	-	-
	TOTAL FIRE CAPITAL EQUIP EXP			15,000	38,850		

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
831 UNCLAIMED MONIES						
831.000.4611 REIMBURSEMENTS-REFUNDS	166	222	2,526	4,018	2,000	2,000
831.000.4999 CARRY OVER	-	-	-	-	6,500	8,000
TOTAL UNCLAIMED MONIES REV	166	222	2,526	4,018	8,500	10,000
831.000.5291 REFUNDS	-	-	57	863	8,500	10,000
TOTAL UNCLAIMED MONIES EXP	-	-	57	863	8,500	10,000
840 DUCK BLIND						
840.000.4390 DEPOSITS	50	100	-	150	-	-
840.000.4999 CARRY OVER	-	-	-	-	414.63	-
TOTAL DUCK BLIND REV	50	100	-	150	414.63	-
840.000.5291 REFUNDS	-	-	-	-	-	-
840.000.5922 OTHER TRANSFERS	-	-	-	-	414.63	-
TOTAL DUCK BLIND EXP	-	-	-	-	414.63	-
850 DRUG ABUSE FUND						
850.000.4260 GRANT PROCEEDS	-	6,641	-	-	-	-
850.000.4620 DONATIONS	6,794	14,637	3,050	6,032	7,000	7,000
850.000.4630 RESTITUTION	64	-	-	-	500	500
850.000.4999 CARRY OVER	-	-	-	-	15,000	10,000
TOTAL DRUG ABUSE FUND REV	6,858	21,278	3,050	6,032	22,500	17,500
850.000.5103 OVERTIME	-	-	-	538	-	-
850.000.5109 PART TIME WAGES	7,393	-	-	20,547	17,000	-
850.000.5111 PERS	808	1,043	-	3,166	2,000	-
850.000.5112 MEDICARE	106	86	-	369	500	-
850.000.5211 CONTRACT SERVICES	795	580	176	-	-	7,000
850.000.5319 GENERAL SUPPLIES	1,744	1,933	2,383	99	-	8,000
850.000.5503 CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-
850.000.5507 CAPITAL OUTLAY - OTHER	-	8,000	-	-	-	-
TOTAL DRUG ABUSE FUND EXP	10,846	11,642	2,559	24,718	19,500	15,000
870 CITY DECORATION FUND						
870.000.4620 DONATIONS	-	199	-	-	-	-
870.000.4999 CARRY OVER	-	-	-	-	12,000	10,100
TOTAL CITY DECORATION FUND REV	-	199	-	-	12,000	10,100
870.000.5297 OTHER SERVICES	247	-	521	-	-	-
870.000.5319 GENERAL SUPPLIES	89	758	-	232	12,000	10,000
TOTAL CITY DECORATION FUND EXP	336	758	521	232	12,000	10,000

2017 APPROPRIATION BUDGET

ACCOUNT NUMBER	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	2016 BUDGET	2017 BUDGET
890 WATER DEPOSIT TRUST FUND						
890.000.4390 DEPOSITS	12,472	12,717	11,133	12,390	13,000	13,000
890.000.4999 CARRY OVER	-	-	-	-	65,000	74,000
TOTAL WATER DEPOSIT TRUST REV	12,472	12,717	11,133	12,390	78,000	87,000
890.000.5291 REFUNDS	5,392	7,357	8,227	9,055	78,000	87,000
TOTAL WATER DEPOSIT TRUST EXP	5,392	7,357	8,227	9,055	78,000	87,000
895 CLOCK TOWER FUND						
895.000.4620 DONATIONS	-	10,250	5,905	3,750	6,000	10,000
895.000.4999 CARRY OVER	-	-	-	-	11,950	24,500
TOTAL CLOCK TOWER REV	-	10,250	5,905	3,750	17,950	34,500
895.000.5291 REIMBURSEMENTS - REFUNDS	-	-	-	-	-	26,000
895.000.5507 CAPITAL OUTLAY - OTHER	-	-	-	7,500	17,950	-
TOTAL CLOCK TOWER EXP	-	-	-	7,500	17,950	26,000
TOTAL REVENUE	12,351,567	11,757,029	15,278,625	13,579,454	25,633,968	23,126,476
TOTAL EXPENSE	12,604,600	11,650,892	15,232,521	14,059,432	21,576,023	18,237,982

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

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 skatepark 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.

Fund Descriptions

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, but can be utilized for any program created for the residents of the City of Willard by the Police Department. It is funded by fees and donations.

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.

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

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

Fund Descriptions

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 blinds 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.

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.

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.

Glossary of Budget Terms

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.

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.

Glossary of Budget Terms

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.

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.

Glossary of Budget Terms

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.

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.