

2018  
APPROPRIATION  
BUDGET



Sue Johnson  
Finance Director

Jim Ludban  
City Manager

City of Willard, Ohio

**Appropriation Budget  
for the Fiscal Year  
January 1, 2018 - December 31, 2018**

**Sue Johnson**  
Finance Director

**Lori Huff**  
Assistant Finance Director

**Shelly Daniel**  
Utility Billing & Accounts Payable Clerk

**Kristen Byrne**  
Income Tax Clerk

**Lisa Fritz**  
Payroll Clerk

Proud to Call Willard Home

**List of City Officials  
as of December 31, 2017**

**Appointed Official:**

Mayor

Roderick "Todd" Shininger

**Elected Officials:**

Ward 1 Council Representative

Joe 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:**

City Council Clerk

Teresa Arnold

City Law Director

Heather Heyman

City Manager

Jim Ludban

Finance Director

Sue Johnson

Fire Chief

Joe Reiderman

Police Chief

Shannon Chaffins

Recreation Director

Bryson Hamons

Street/Maintenance Superintendant

Dean Montoney

Water & Waste Water Plant Superintendant

Scott Pifher

**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.

**City of Willard  
2018 Appropriation Budget**

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## 2018 CAPITAL DETAIL

Account	Department	Purpose	ESTIMATED COST
301.000.5501	Admin	City Hall Repairs	\$100,000
301.000.5507	Admin	Security Cameras	\$15,000
603.641.5507	Finance	Finance Software Upgrades, phase II	\$40,000
604.651.5507	Finance	Finance Software Upgrades, phase II	\$40,000
301.000.5503	Fire	Fire Dept 3 sets of turnout gear	\$7,800
301.000.5501	Fire	Fire Station Building Repairs	\$60,000
203.000.5503	Maintenance	Crack Sealer	\$45,000
301.000.5503	Maintenance	Leaf Loader	\$45,000
301.000.5505	Maintenance	Maintenance, Dump Truck, 1 ton	\$13,000
603.642.5505	Maintenance	Maintenance, Dump Truck, 1 ton	\$13,500
604.652.5505	Maintenance	Maintenance, Dump Truck, 1 ton	\$13,500
301.000.5505	Maintenance	Maintenance, Pickup Truck	\$6,000
603.642.5505	Maintenance	Maintenance, Pickup Truck	\$6,000
604.652.5505	Maintenance	Maintenance, Pickup Truck	\$6,000
301.000.5505	Maintenance	Maintenance, Truck w/Plow	\$12,000
603.642.5505	Maintenance	Maintenance, Truck w/Plow	\$13,000
604.652.5505	Maintenance	Maintenance, Truck w/Plow	\$13,000
603.642.5507	Maintenance	Park St. Waterline Replacement, Phase I	\$75,000
609.000.5507	Maintenance	Park St. Waterline Replacement, Phase I	\$25,000
301.000.5501	Parks / Recreation	Depot Renovations	\$25,000
301.000.5501	Parks / Recreation	Building Renovations	\$25,000
301.000.5503	Parks / Recreation	Park Ground Maintenance, Equipment	\$40,000
301.000.5503	Parks / Recreation	Showmobile Upgrades	\$2,000
301.000.5505	Police Department	Police Cruiser, SUV	\$35,000
301.000.5507	Police Department	Server for cameras	\$20,000
301.000.5501	Police Department	Upgrade Dispatch Center	\$55,000
203.000.5507	Public Works	2018 Street Improvement	\$50,000
254.000.5507	Public Works	2018 Street Improvement grant	\$100,000
254.000.5507	Public Works	2018 Street Improvement loan	\$15,000
285.000.5507	Public Works	2018 Street Improvement	\$182,400
286.000.5507	Public Works	2018 Street Improvement	\$25,000
301.000.5507	Public Works	2018 Street Improvement	\$127,600
609.000.5507	Public Works	Engineering/PW GIS Equip, phase III,water	\$25,000
301.000.5505	Public Works	Engineering/PW Vehicle	\$30,000

**2018 CAPITAL DETAIL**

<b>Account</b>	<b>Department</b>	<b>Purpose</b>	<b>ESTIMATED COST</b>
301.000.5507	Public Works	US 224 Sidewalk Project (\$300,000 grant)	\$25,450
253.000.5507	Public Works	US 224 Sidewalk Project (\$300,000 grant)	\$4,550
604.651.5503	Sewer Plant	WPCP Equipment Replacement	\$170,000
610.000.5503	Sewer Plant	WPCP Equipment Replacement	\$100,000
610.000.5503	Sewer Plant	WPCP SCADA upgrade	\$75,000
603.643.5507	Water - Reservoir	Reservoir Parking lot phase II	\$30,000
609.000.5507	Water - Reservoir	Reservoir Parking lot phase II	\$30,000
603.641.5503	Water Plant	Equipment Replacement	\$50,000
609.000.5503	Water Plant	Equipment Replacement/Repair	\$50,000
609.000.5503	Water Plant	Air Scours / Filters (continued from 2016)	\$165,000
			<b>\$2,005,800</b>

**CITY OF WILLARD  
5-YEAR CAPITAL IMPROVEMENTS PLAN  
FOR THE YEAR ENDING DECEMBER 31, 2018**

<b>YEAR</b>	<b>PROJECT</b>	<b>ESTIMATED COST</b>	<b>FUNDING SOURCE</b>	
<b>2018</b>	City Hall Repairs/Replacement	\$100,000	Capital Improvements Fund	
	Security Cameras	\$15,000	Capital Improvements Fund	
	Engineering/PW GIS Equip, phase III, water	\$25,000	Water Capital & Debt Retirement Fund	
	Engineering/PW Vehicle	\$30,000	Capital Improvements Fund	
	Finance Software Upgrades, phase II	\$80,000	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	
	Maintenance, Crack Sealer	\$45,000	Street Maintenance Fund	
	Maintenance, Leaf Loader	\$45,000	Capital Improvements Fund	
	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, Pickup Truck	\$18,000	Capital Improvements Fund, Water Fund, Sewer Fund	
	Park Ground Maintenance, Equipment	\$40,000	Capital Improvements Fund	
	Park Depot Renovations	\$25,000	Capital Improvements Fund	
	Park Building Renovations	\$25,000	Capital Improvements Fund	
	Park Showmobile Upgrades	\$2,000	Capital Improvements Fund	
	Park St. Waterline Replacement, Phase I	\$100,000	Water Fund & Water Capital & Debt Retirement Fund	
	Police Cruiser, SUV	\$35,000	Capital Improvements Fund	
	Police Server for Cameras	\$20,000	Capital Improvements Fund	
	Police Upgrade Dispatch Center	\$55,000	Capital Improvements Fund	
	Reservoir Parking lot phase II	\$60,000	Water Fund and Water Capital & Debt Retirement Fund	
	2018 Street Improvement	\$500,000	Various Funds	
	US 224 Sidewalk Project (\$300,000 grant)	\$30,000	Capital Improvements Fund, UDBG	
	Water Plant Equipment Replacement/Repair	\$100,000	Water Fund & Water Capital & Debt Retirement Fund	
	Water Plant Air Scours / Filters	\$165,000	Water Capital & Debt Retirement Fund	
	WPCP SCADA upgrade	\$75,000	Sewer Capital & Debt Retirement	
	WPCP Equipment Replacement	\$270,000	Sewer Capital & Debt Retirement	
			<b>\$2,005,800</b>	
	<b>2019</b>	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 I		\$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	
Life Squad Replacement with Lift Assist		\$230,000	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 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	

**CITY OF WILLARD  
5-YEAR CAPITAL IMPROVEMENTS PLAN  
FOR THE YEAR ENDING DECEMBER 31, 2018**

<b>YEAR</b>	<b>PROJECT</b>	<b>ESTIMATED COST</b>	<b>FUNDING SOURCE</b>
<b>2019</b>	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	\$26,000	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	\$20,000	Water Capital & Debt Retirement Fund
	WPCP Equipment replacement	\$250,000	Sewer Capital & Debt Retirement Fund
		<b>\$1,965,100</b>	
<b>2020</b>	Engineering/PW GIS Equip, phase 4	\$25,000	Capital Improvements Fund
	Finance Office Furniture Upgrade	\$75,000	Capital Improvements Fund
	Fire Dept Replace 3 sets of turnout gear	\$8,400	Capital Improvements Fund
	Fire Dept Air Bottle/Mask Replacements	\$50,000	Capital Improvements Fund (Possible Grant)
	Fire Dept Building Upgrades/Maintenance	\$30,000	Capital Improvements Fund
	2020 Street Improvements	\$500,000	Various Funds
	Maintenance Chipper	\$35,000	General Fund
	Maintenance Jet-Vac Truck	\$75,000	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
	Maintenance Utility Truck	\$42,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Park Playground Equipment	\$25,000	Capital Improvements Fund
	Police Cruiser	\$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	\$75,000	Water Fund
	Water Plant Silo Removal	\$230,000	Water Capital & Debt Retirement Fund
	Water Plant Truck Replacement	\$25,000	Water Fund
WPCP Equipment replacement	\$300,000	Sewer Fund	
		<b>\$1,840,400</b>	
<b>2021</b>	Waterline Replacement	\$150,000	Water Debt & 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 SUV	\$35,000	Capital Improvements Fund
	Water Plant - Filter replacement	\$300,000	Water Debt & Capital Improvements Fund
	WPCP Equipment replacement	\$200,000	Sewer Capital & Debt Retirement Fund
		<b>\$1,423,700</b>	

**CITY OF WILLARD  
5-YEAR CAPITAL IMPROVEMENTS PLAN  
FOR THE YEAR ENDING DECEMBER 31, 2018**

<b>YEAR</b>	<b>PROJECT</b>	<b>ESTIMATED COST</b>	<b>FUNDING SOURCE</b>
<b>2022</b>	Fire Life Squad Replacement w/ lift assist	\$260,000	Capital Improvements Fund
	Fire Building Maintenance	\$30,000	Capital Improvements Fund
	Outdoor Warning Siren	\$30,000	Capital Improvements Fund
	WPCP Equipment replacement	\$300,000	Sewer Capital & Debt Retirement Fund
	Police Cruiser	\$26,000	Capital Improvements Fund
	2022 Street Improvements	\$450,000	Various Funds
	Park Office/Pool Building Renovations	\$30,000	Capital Improvements Fund
	Park / Pool Equipment replacement	\$25,000	Capital Improvements Fund
	Water Plant Equipment Replacement	\$100,000	Water Capital & Debt Retirement Fund
	Waterline Replacement	\$150,000	Water Capital & Debt Retirement Fund
	Maintenance Dept, Equipment replacement	\$200,000	Capital Improvements Fund, Water Fund, Sewer Fund
		<b>\$1,601,000</b>	

*All cost estimates are in 2017 dollars, and are not adjusted for inflation*

**2018 ~ DEBT PAYMENTS SUMMARY**

Principal Payment	Interest Payment	Debt Description	12/31/17 Principal Balance	Issue Year	Rate	Term	Principi Account	Debt Source
90,000	4,050	Various Purpose Bond - Street - TIF	90,000	2009	4.50%	10	308.000.5611	Private
<b>90,000</b>	<b>4,050</b>		<b>90,000</b>				<b>308.000.5611</b>	
13,500	2,059	Various Purpose Fire Engine Note (2029)	152,500	2010	1.35%	1	416.000.5601	Private
15,500	1,019	Various Purpose Ladder Truck Note (2023)	75,500	2013	1.35%	1	416.000.5601	Private
<b>29,000</b>	<b>3,078</b>		<b>228,000</b>				<b>416.000.5601</b>	
7,032	0	Pearl St CI46B	14,063	1999	0.00%	20	416.000.5621	OPWC
192	0	E. Howard St I CI05E	863	2002	0.00%	20	416.000.5621	OPWC
2,457	0	E. Howard St 2 CI04G	17,196	2003	0.00%	20	416.000.5621	OPWC
2,024	0	N. Main St Impvoement & Recons. CI08H	15,181	2005	0.00%	20	416.000.5621	OPWC
1,981	0	Ash St. Reconstruction CI01I	15,847	2005	0.00%	20	416.000.5621	OPWC
6,118	0	Ash St. Reconstruction CI37J	55,063	2006	0.00%	20	416.000.5621	OPWC
1,500	0	Myrtle Ave. Reconstruction CI11K	18,000	2007	0.00%	20	416.000.5621	OPWC
1,000	0	US 224 Widening & Imp. Phase III CI02K	12,500	2008	0.00%	20	416.000.5621	OPWC
1,000	0	Myrtle Ave. Reconstruction CI28O	14,000	2011	0.00%	20	416.000.5621	OPWC
600	0	Neal Zick Rd Imp. Phase II CI20Q	9,300	2013	0.00%	20	416.000.5621	OPWC
200	0	Crestwood Dr. Imp. CI17R	3,397	2015	0.00%	20	416.000.5621	OPWC
750	PENDING	US 224 Widening & Imp. Phase IV CI02Q	14,250	2015	0.00%	20	416.000.5621	OPWC
88,997	0	2016 Street Improvement Project CI10T	800,971	2016	0.00%	10	416.000.5621	OPWC
1,400	PENDING	Pearl St CI02U	14,000	2017	0.00%	10	416.000.5621	OPWC
<b>115,250</b>	<b>0</b>		<b>1,004,630</b>				<b>416.000.5621</b>	
27,271	1,534	Drinking Water State Match 3299	83,467	2000	2.00%	20	609.000.5631	OWDA
3,000	PENDING	Raw Waterline Replacement CI20S	57,000	2016	0.00%	20	609.000.5631	OPWC
<b>30,271</b>	<b>1,534</b>		<b>140,467</b>				<b>609.000.5631</b>	
100,000	10,260	Various Purpose WWTP Upgrade Note (2031)	760,000	2011	1.35%	1	610.000.5605	Private
<b>100,000</b>	<b>10,260</b>		<b>760,000</b>				<b>610.000.5605</b>	
2,420	0	Woodbine Sanitary Sewer CI13I	18,148	2005	0.00%	20	610.000.5621	OPWC
5,000	0	WWTP Upgrade CI21P	42,500	2015	0.00%	10	610.000.5621	OPWC
2,498	0	US 224 Pump Station Replacement CI28K	38,720	2013	0.00%	20	610.000.5621	OPWC
<b>9,918</b>	<b>0</b>		<b>99,368</b>				<b>610.000.5621</b>	
27,529	582	Lagoon Loan 2578	55,390	1998	1.20%	20	610.000.5631	OWDA
17,878	598	WPCLF Surplus Loan 3276	54,281	2000	1.20%	20	610.000.5631	OWDA
30,068	2,571	Parallel Sewer 3426	124,321	2001	2.20%	20	610.000.5631	OWDA
14,971	1,280	US 224 Stormwater 3534	61,902	2001	2.20%	20	610.000.5631	OWDA
10,753	1,458	US 224 Lift Station 5687	148,514	2010	1.00%	20	610.000.5631	OWDA
92,483	18,466	WWTP Upgrade 6629	1,869,625	2013	1.00%	20	610.000.5631	OWDA
<b>193,682</b>	<b>24,955</b>		<b>2,314,033</b>				<b>610.000.5631</b>	
<b>568,120</b>	<b>43,876</b>		<b>4,636,498</b>	<b>2018</b>			<b>GRAND TOTAL</b>	
<b>Previous Years Totals</b>			<b>Debt Balance</b>					
620,082	53,086		5,401,674	2017	\$14,000		Streets	
427,017	56,337		5,715,373	2016	\$1,080,000		street improvement	
755,312	41,234		5,276,789	2015	\$50,000		WWTP Upgrade, \$ 19,000 streets	
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	\$1,000,000		WWTP Upgrade, \$20,000 streets	
428,095	80,588		3,463,791	2010	\$220,855		Sewer Lift Station Replacement, \$3:	
508,948	151,441		5,577,976	2009	\$215,000		Streets	

**CITY OF WILLARD, OHIO  
VEHICLE LIST  
as of 10-31-2017**

<b>VEH ID</b>	<b>DEPARTMENT</b>	<b>ORIG.COST</b>	<b>MILEAGE</b>	
<b><u>POLICE</u></b>				
1	2011 FORD CROWN VICTORIA	\$22,726.12	108,000	TBR 2017
2	2013 CHEV IMPALA	\$21,575.00	65,959	
3	2012 CHEVY IMPALA	\$21,757.16	107,050	TBR 2017
SRO	2011 CHEV IMPALA, SRO VEHICLE	\$19,523.00	104,218	TBR 2018
4	2017 FORD EXPLORER	\$32,652.54	32,073	
5	2015 CHEVY TAHOE	\$28,890.00	76,027	
6	2016 FORD EXPLORER	\$25,861.00	49,944	
7	2009 FORD EXPLORER XLT 4 X 4 4DR	\$19,747.52	71,405	
8	2005 FORD EXPLORER	\$9,753.46	118,222	
<b><u>FIRE</u></b>				
921	2013 SUTPHEN CUSTOM S2 PUMPER	\$429,789.00	7,533	
922	1997 INTERNATIONAL PUMPER CAB/CH <b>35,000 GVW</b>	\$209,979.00	35,279	
923	1990 FEDERAL MOTORS-PUMPER	\$159,473.00	23,723	
944	1987 CHEVROLET-HEAVY RESCUE	\$21,425.00	9,619	
945	2016 FORD F-350 SUPERDUTY	\$38,637.00	3,033	
910	2016 FORD F-150	\$32,066.00	13,609	
931	2008 FREIGHTLINER, <b>41,600 GVWR</b> pumper tanker	\$171,860.00	5,007	
932	2003 INTERNATIONAL TRUCK	\$19,900.00	260,939	
951	2008 PIERCE VELOCITY AERIAL	\$764,157.00	4,091	
	1928 STUDEBAKER/BOYER-PUMPER	N/A	3,895	
<b><u>RESCUE</u></b>				
911	2003 McCOY MILLER AMBULANCE	\$91,719.00	44,662	
912	2016 FORD F150 HORTON AMBULANCE	\$179,000.00	10,973	
913	2007 BRAUN AMBULANCE	\$131,525.00	66,803	
<b><u>WATER PLANT</u></b>				
43	2010 FORD 1/2 TON PICKUP	\$18,569.75	46,295	
44	2002 DODGE PICKUP	\$23,450.00	34,691	
<b><u>WASTEWATER TREATMENT PLANT</u></b>				
53	2007 GMC PICKUP	\$22,037.50	33,027	
54	2011 FORD F250 SUPER DUTY, 1/2 TON	\$25,540.00	29,673	
55B	1992 FORD-CHASSIS CAB TRUCK #1	\$44,393.00	12,612	
	1992 PEABODY/GALION DUMP BED #1	\$8,824.00		
55C	1992 FORD-CHASSIS CAB TRUCK #2	\$44,393.00	12,029	
	1992 PEABODY/GALION DUMP BED #2	\$8,824.00		

**CITY OF WILLARD, OHIO  
VEHICLE LIST  
as of 10-31-2017**

<b>VEH ID</b>	<b>DEPARTMENT</b>	<b>ORIG.COST</b>	<b>MILEAGE</b>	
	<b><u>ENGINEERING</u></b>			
E1	1999 GMC SUBURBAN	\$27,175.00	67,682	TBR 2018
	<b><u>RECREATION</u></b>			
	2011 FORD F250 SUPER CAB, 1/2 TON	\$21,669.00	32,360	
72	2001 DODGE RAM	\$16,958.00	62,036	
42	2002 DODGE DAKOTA	\$21,863.00	64,331	
	<b><u>STREET</u></b>			
12	2001 DODGE RAM DUMP TRUCK	\$20,335.00	49,337	TBR 2018
14	1992 FORD-CHASSIS CAB DUMP TRUCK	\$31,977.00	25,645	
15	2004 FORD UTILITY TRUCK	\$23,228.50	38,482	
16	2003 STERLING JET VAC	\$57,723.00	40,404	
18	2009 INTERNATIONAL TK, HVY DUTY SINGLE AXLE	\$61,973.00	18,937	
19	2015 INTERNATIONAL STREET SWEEPER	\$195,236.00	4,280	
21	2014 INTERNATIONAL DUMP TRUCK	\$79,173.00	4,945	
22	2000 INTL DUMP TRUCK	\$47,170.00	29,343	
23	2004 FORD F550, BUCKET TRUCK	\$59,500.00	79,465	
32	2001 DODGE RAM QUAD TRUCK	\$23,219.00	65,284	
36	2007 INT'L DUMP TRUCK, <b>37,000 GVW</b>	\$51,918.00	33,801	
37	2017 CHEVY SILVERADO W/ UTILITY BODY	\$26,761.10	1,908	
41	1997 GMC PICKUP	\$16,465.00	87,202	
43	2002 DODGE DAKOTA QUAD METER	\$16,425.00	99,607	
44	2009 DODGE 3500 TRUCK WITH PLOW	\$35,058.00	35,934	
46	2008 FORD F250 SUPER DUTY	\$19,184.00	35,402	
49	2011 FORD TRANSIT CONNECT CARGO VAN	\$19,562.00	45,543	

TBR = To Be Replaced



## 2018 TRANSFERS SUMMARY

From Account Number	To Account Number	Annual Amount	Purpose	When Transferred
101.110.5904	203.000.4660	6,500	Earned Interest Allocation	Monthly
101.110.5904	206.000.4660	4,000	Earned Interest Allocation	Monthly
101.110.5904	208.000.4660	10,000	Earned Interest Allocation	Monthly
101.110.5904	308.000.4660	7,500	Earned Interest Allocation	Monthly
101.110.5904	416.000.4660	1,000	Earned Interest Allocation	Monthly
101.110.5904	807.000.4660	78,000	Earned Interest Allocation	Monthly
		<b>107,000</b>	<b>Total Interest Transfers</b>	
202.130.5903	101.000.4710	2,205,000	General Fund Support	Monthly
202.130.5903	208.000.4710	134,000	Recreation Support	Monthly
202.130.5903	296.000.4710	10,000	Tree Commission Support	Monthly
202.130.5903	870.000.4710	10,000	City Decoration Support	Monthly
		<b>2,359,000</b>	<b>Total Income Tax Transfers</b>	
256.000.5923	301.000.4750	45,000	Repayment of Advance	If needed
301.000.5930	256.000.4750	45,000	Advance	If needed
301.000.5912	416.000.4740	160,000	Debt Retirement	When Available
		<b>160,000</b>	<b>Total Other Transfers</b>	
807.000.5922	301.000.4713	<b>78,000</b>	To pay for Capital Projects	When Available
		<b>2,704,000</b>	<b>TOTAL TRANSFERS</b>	

## 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  
 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

### DEBT SERVICE FUNDS

416 NOTE & BOND RETIREMENT FUND

### ENTERPRISE FUNDS

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

### TRUST & AGENCY FUNDS

801 BID BOND FUND  
 807 ELECTRIC SYSTEM SALE FUND  
 808 POLICE TRAINING FUND  
 811 INSURANCE AGENCY FUND  
 812 INSURANCE REIMBURSEMENT FUND  
 817 CENTINNIAL FUND  
 818 ROY DOSTER PLAZA FUND  
 820 CEMETERY TRUST FUND  
 825 FIRE/RESCUE SAFETY EQUIPMENT  
 831 UNCLAIMED MONIES 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 ROLLOVER 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
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	GROUND 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		

**2018 APPROPRIATION BUDGET - FUND ACTIVITIES SUMMARY**

<b>FUND</b>	<b>ACCOUNT NAME</b>	<b>2018 BUDGET</b>	<b>FUND</b>	<b>ACCOUNT NAME</b>	<b>2018 BUDGET</b>
<b>101</b>	Total Revenue General Fund	6,421,201	<b>214</b>	Total Revenue Recycling Fund	13,400
	Total Expenses Council	18,150		Total Expenses Recycling Fund	12,000
	Total Expenses Mayor	3,150		<u>RECYCLING FUND NET</u>	1,400
	Total Expenses City Clerk	37,900			
	Total Expenses City Manager	444,400	<b>215</b>	Total Revenue Community Action Fund	7,000
	Total Expenses Finance	596,650		Total Expenses Community Action Fund	6,200
	Total Expenses Law Director	83,200		<u>COMMUNITY ACTION FUND NET</u>	800
	Total Expenses Misc Executive	147,200			
	Total Expenses City Hall Dept	84,700	<b>221</b>	Total Expenses Police / Fire Pension Fund	29,775
	Total Expenses Police Dept.	1,837,350		Total Revenue Police / Fire Pension Fund	28,000
	Total Expenses Fire Dept	286,610		<u>POLICE/FIRE PENSION FUND NET</u>	1,775
	Total Expenses Rescue Dept	915,700			
	Total Expenses Code Enforce. Dept	108,450	<b>225</b>	Total Revenue FEMA	224,009
	Total Expenses Public Service Dept	78,000		Total Expenses FEMA	224,000
	Total Expenses Engineering Dept	212,850		<u>FEMA FUND NET</u>	9
	Total Expenses City Garage Dept	1,097,950			
	Total Expenses Cemetery Dept	29,050	<b>253</b>	Total Revenue UDBG	4,566
	<u>TOTAL GF EXPENDITURES</u>	<u>5,981,310</u>		Total Expenses UDBG	4,566
	GENERAL FUND NET	439,891		<u>UDBG FUND NET</u>	-
<b>202</b>	Total Revenue Income Tax Dept	2,539,000	<b>254</b>	Total Revenue Issue 1 Fund	250,000
	Total Expenses Income Tax Dept	2,453,400		Total Expenses Issue 1 Fund	115,000
	<u>INCOME TAX OP FUND NET</u>	85,600		<u>ISSUE 1 FUND NET</u>	135,000
<b>203</b>	Total Revenue Street Maintenance	430,500	<b>256</b>	Total Revenue CDBG (Huron County)	4,000
	Total Expenses Street Maintenance	411,220		Total Expenses CDBG (Huron County)	-
	<u>STREET MAINT &amp; REPAIR NET</u>	19,280		<u>CDBG (HURON COUNTY) FUND NET</u>	4,000
<b>204</b>	Total Revenue School Resource Officer	12,000	<b>257</b>	Total Revenue Natureworks Grant	0.16
	Total Expenses School Resource Officer	12,000		Total Expenses Natureworks Grant	0.16
	<u>SCHOOL RESOURCE OFFICER NET</u>	-		<u>NATUREWORKS FUND NET</u>	-
<b>206</b>	Total Revenue State Highway Improvement	142,000	<b>272</b>	Total Revenue DUI Fund	2,800
	Total Expenses State Highway Improv.	34,000		Total Expenses DUI Fund	2,500
	<u>STATE HIGHWAY IMPROV NET</u>	108,000		<u>DUI FUND NET</u>	300
<b>208</b>	Total Revenue Recreation Fund	338,029	<b>285</b>	Total Revenue Muni Road Permissive Tax	255,000
	Total Expenses Recreation Fund	317,540		Total Expenses Muni Road Permissive Tax	182,400
	<u>RECREATION FUND NET</u>	20,489		<u>MUNI ROAD PERMISSIVE TAX FUND NET</u>	72,600
<b>209</b>	Total Revenue Airport Fund	162,000	<b>286</b>	Total Revenue Auto Registration City Levy	56,000
	Total Expenses Airport Fund	158,790		Total Expenses Auto Registration City Levy	25,000
	<u>AIRPORT FUND NET</u>	3,210		<u>AUTO REG CITY LEVY NET</u>	31,000
<b>211</b>	Total Revenue Police Tax	749,000	<b>296</b>	Total Revenue Tree Commission	30,300
	Total Expenses Police Tax	384,100		Total Expenses Tree Commission	30,200
	<u>POLICE TAX NET</u>	364,900		<u>TREE COMMISSION NET</u>	100
<b>212</b>	Total Revenue Soccer Center Fund	-	<b>297</b>	Total Revenue Police Restitution	11,700
	Total Expenses Soccer Center Fund	-		Total Expenses Police Restitution	6,300
	<u>SOCCER CENTER FUND NET</u>	-		<u>POLICE RESTITUTION NET</u>	5,400
<b>213</b>	Total Revenue Skatepark Fund	-	<b>301</b>	Total Revenue Income Tax Capital Improvement	833,000
	Total Expenses Skatepark Fund	-		Total Expenses Income Tax Capital Improvement Fund	803,850
	<u>SKATEPARK FUND NET</u>	-		<u>INC TAX CAP IMPROV NET</u>	29,150

**2018 APPROPRIATION BUDGET - FUND ACTIVITIES SUMMARY**

<b>FUND</b>	<b>ACCOUNT NAME</b>	<b>2018 BUDGET</b>	<b>FUND</b>	<b>ACCOUNT NAME</b>	<b>2018 BUDGET</b>
<b>308</b>	Total Revenue TIF Improvement Fund	94,100	<b>811</b>	Total Revenue Insurance Agency Fund	19,200
	Total Expenses TIF Improvement Fund	<u>94,050</u>		Total Expenses Insurance Agency Fund	<u>19,200</u>
	TIF IMPROV NET	50		INSURANCE AGENCY NET	-
<b>416</b>	Total Revenue Debt Retirement Fund	425,000	<b>812</b>	Total Revenue Insurance Escrow Fund	200,000
	Total Expenses Debt Retirement Fund	<u>353,100</u>		Total Expenses Insurance Escrow Fund	<u>200,000</u>
	DEBT RETIREMENT NET	71,900		INSURANCE ESCROW NET	-
<b>603</b>	Total Revenue Water Fund	2,796,800	<b>817</b>	Total Revenue Centennial Fund	9,741
	Total Expenses Water Plant Dept	1,541,270		Total Expenses Centennial Fund	<u>9,741</u>
	Total Expenses Water Distribution Dept	643,120		CENTENNIAL NET	-
	Total Expenses Reservoir Dept	<u>141,200</u>	<b>818</b>	Total Revenue Roy Doster Plaza Fund	11,200
	TOTAL WATER FUND EXPEND	<u>2,325,590</u>		Total Expenses Roy Doster Plaza Fund	<u>11,200</u>
	WATER FUND NET	471,210		ROY DOSTER PLAZA NET	-
<b>604</b>	Total Revenue Water Pollution Control	2,734,800	<b>820</b>	Total Revenue Cemetery Trust Fund	29,600
	Total Expenses Water Pollution Control Dept	2,108,850		Total Expenses Cemetery Trust Fund	<u>28,000</u>
	Total Expenses Waste Water Collection Dept	<u>451,800</u>		CEMETERY TRUST NET	1,600
	TOTAL SEWER FUND EXPEND	<u>2,560,650</u>	<b>825</b>	Total Revenue Fire Equipment Fund	10,003.71
	SEWER FUND NET	174,150		Total Expenses Fire Equipment Fund	<u>10,000.00</u>
<b>605</b>	Total Revenue Storm Water Fund	38,500		FIRE CAPITAL EQUIPMENT NET	3.71
	Total Expenses Storm Water Fund	<u>38,500</u>	<b>831</b>	Total Revenue Unclaimed Funds	13,000
	STORM WATER NET	-		Total Expenses Unclaimed Funds	<u>13,000</u>
<b>609</b>	Total Revenue Water Debt Retirement	592,000		UNCLAIMED MONIES NET	-
	Total Expenses Water Debt Retirement	<u>328,000</u>	<b>850</b>	Total Revenue Drug Abuse Fund	22,500
	WATER CAP. & DEBT RETIRE. NET	264,000		Total Expenses Drug Abuse Fund	<u>13,000</u>
<b>610</b>	Total Revenue Sewer Debt Retirement	1,458,000		DRUG ABUSE NET	9,500
	Total Expenses Sewer Debt Retirement	<u>1,191,900</u>	<b>870</b>	Total Revenue City Decoration Fund	14,650
	SEWER CAP. & DEBT RETIRE. NET	266,100		Total Expenses City Decoration Fund	<u>12,000</u>
<b>620</b>	Total Revenue Water Extension	103,000		CITY DECORATION NET	2,650
	Total Expenses Water Extension Fund	<u>90,000</u>	<b>890</b>	Total Revenue Deposit Trust Fund	86,500
	WATER CAPITAL EXT NET	13,000		Total Expenses Deposit Trust Fund	<u>50,000</u>
<b>630</b>	Total Revenue Sewer Extension	95,000		DEPOSIT TRUST NET	36,500
	Total Expenses Sewer Extension Fund	<u>87,800</u>	<b>895</b>	Total Revenue Clock Tower Fund	152,000
	SEWER CAPITAL EXT NET	7,200		Total Expenses Clock Tower Fund	<u>150,000</u>
<b>801</b>	Total Revenue Bid Bond Deposit Fund	60,000.00		CLOCK TOWER FUND NET	2,000
	Total Expenses Bid Bond Deposit Fund	<u>60,000.00</u>		ALL FUNDS REVENUE	23,144,874.50
	BID BOND NET	-		ALL FUNDS EXPENDITURES	<u>18,923,406.79</u>
<b>807</b>	Total Revenue Electric System Sale Fund	1,653,000		ALL FUNDS NET	4,221,467.71
	Total Expenses Electric System Sale Fund	<u>78,000</u>			
	ELECTRIC SYSTEM SALE NET	1,575,000			
<b>808</b>	Total Revenue Police Training Fund	11,000			
	Total Expenses Police Training Fund	<u>7,300</u>			
	POLICE TRAINING FUND NET	3,700			

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>		<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
<b>101</b>	<b>GENERAL FUND</b>					
101.000.4110	REAL ESTATE TAX	246,714	240,321	228,228	246,700	259,000
101.000.4112	MOBILE HOME TAXES	419	267	177	300	300
101.000.4130	LODGING TAX	7,058	4,990	3,746	4,300	3,500
101.000.4209	STATE LOCAL GOVERNMENT	36,433	28,629	13,449	9,600	7,500
101.000.4210	COUNTY LOCAL GOVERNMENT	141,043	152,782	147,901	157,000	151,910
101.000.4211	HOMESTEAD AND ROLLBACK TAX	19,498	29,595	27,463	29,000	28,000
101.000.4220	CIGARETTE TAX	450	450	503	450	500
101.000.4230	INHERITANCE	-	43,537	-	-	-
101.000.4231	LIQUOR LICENSE FEE	7,182	7,021	7,067	7,300	7,800
101.000.4260	GRANT PROCEEDS	17,500	49,711	20,000	10,000	10,000
101.000.4311	EMERGENCY RESCUE CALLS	197,252	256,850	286,380	250,000	275,000
101.000.4312	RURAL FIRE CONTRACT	107,993	83,098	96,557	90,400	95,000
101.000.4313	RURAL RESCUE CONTRACT	114,477	81,519	93,820	98,000	95,000
101.000.4321	CEMETERY LOTS	10,200	11,000	11,350	11,000	8,000
101.000.4322	CEMETERY GRAVE SERVICES	10,635	11,750	13,850	10,000	10,000
101.000.4410	ELECTRICAL PERMITS	1,025	1,065	1,255	1,500	1,800
101.000.4411	PLUMBING PERMITS	250	590	1,271	1,500	1,500
101.000.4412	BUILDING PERMITS	10,155	7,813	10,027	10,000	11,000
101.000.4413	BUILDING PERMIT FEES	7	39	35	50	-
101.000.4511	PARKING FINES	1,010	745	2,160	750	2,500
101.000.4512	NORWALK MUNICIPAL COURT-FINES	16,851	12,646	12,936	15,000	16,700
101.000.4605	UTILITY COMPANY MUNI TAX	11,876	9,045	13,616	10,000	15,000
101.000.4610	FRANCHISE FEES	37,601	38,573	38,147	37,000	38,000
101.000.4611	REIMBURSEMENTS-REFUNDS	985	-	14,804	-	4,000
101.000.4612	SUNDRY	4,158	6,722	39,349	6,000	6,000
101.000.4613	SALE OF FIXED ASSETS	-	10,630	11,665	7,000	10,000
101.000.4614	DELINQUENT FEES, INTEREST	7	-	-	-	-
101.000.4620	DONATIONS	500	445	-	1,000	-
101.000.4630	RESTITUTION	233	95	-	100	100
101.000.4660	INTEREST EARNED	84,782	115,967	129,004	120,000	157,000
101.000.4710	TRANSFER FROM INCOME TAX	1,787,200	1,820,000	2,052,300	2,706,800	2,205,000
101.000.4712	ADMINISTRATIVE ALLOCATION	38,832	765,700	1,075,041	1,052,800	1,791,350
101.000.4760	TRANSFERS IN: OTHER	-	-	6,602	-	9,741
101.000.4999	CARRY OVER	-	-	-	1,000,000	1,200,000
<b>TOTAL GENERAL FUND REV</b>		<b>2,912,325</b>	<b>3,791,596</b>	<b>4,358,705</b>	<b>5,893,550</b>	<b>6,421,201</b>
101.101.5101	SALARIES & WAGES	14,000	14,000	14,000	14,000	14,000
101.101.5111	PERS	1,633	1,400	1,143	2,000	2,000
101.101.5112	MEDICARE	203	203	203	250	250
101.101.5113	FICA	248	248	372	400	400
101.101.5373	OFFICE SUPPLIES	312	410	318	500	500
101.101.5403	CONFERENCE FEES & EXPENSE	160	130	285	1,000	1,000
<b>TOTAL CITY COUNCIL DEPT EXP</b>		<b>16,557</b>	<b>16,391</b>	<b>16,322</b>	<b>18,150</b>	<b>18,150</b>
101.102.5101	SALARIES & WAGES	2,000	2,000	2,000	2,000	2,000
101.102.5111	PERS	327	280	280	400	300
101.102.5112	MEDICARE	-	-	-	-	50
101.102.5373	OFFICE SUPPLIES	-	-	161	100	200



**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
101.102.5403 CONFERENCE FEES & EXPENSE	110	45	25	500	500
101.102.5409 MILEAGE REIMBURSEMENT	-	-	-	100	100
<b>TOTAL MAYOR DEPT EXP</b>	<b>2,437</b>	<b>2,325</b>	<b>2,466</b>	<b>3,100</b>	<b>3,150</b>
101.103.5101 SALARIES & WAGES	8,359	8,618	9,381	20,000	20,900
101.103.5111 PERS	1,203	1,164	1,320	2,800	2,800
101.103.5112 MEDICARE	121	125	136	300	300
101.103.5113 FICA	2	2	-	50	50
101.103.5206 CODIFICATION OF ORDINANCES	6,956	4,270	4,935	8,000	10,000
101.103.5211 CONTRACT SERVICES	-	-	-	500	600
101.103.5281 ADVERTISING	2,083	1,883	2,011	3,000	2,500
101.103.5373 OFFICE SUPPLIES	432	370	442	800	500
101.103.5407 DUES & SUBSCRIPTIONS	45	65	120	100	100
101.103.5409 MILEAGE REIMBURSEMENT	91	86	39	150	150
<b>TOTAL CITY CLERK DEPT EXP</b>	<b>19,292</b>	<b>16,584</b>	<b>18,384</b>	<b>35,700</b>	<b>37,900</b>
101.104.5101 SALARIES & WAGES	50,164	96,349	81,666	100,000	102,000
101.104.5102 LONGEVITY	360	960	600	-	1,600
101.104.5105 HOLIDAY-PERSONAL	1,531	4,057	3,963	6,000	6,400
101.104.5106 SICK LEAVE	1,151	1,702	74	3,400	3,600
101.104.5107 VACATION	2,315	12,148	9,486	9,700	12,000
101.104.5111 PERS	7,648	14,813	10,952	16,600	17,400
101.104.5112 MEDICARE	845	1,620	1,208	1,700	1,800
101.104.5117 WORKERS' COMPENSATION	878	1,580	2,861	5,000	6,000
101.104.5121 HEALTH & LIFE INSURANCE	10,375	18,594	25,382	23,000	25,000
101.104.5123 OTHER BENEFITS	145	-	225	200	500
101.104.5211 CONTRACT SERVICES	-	-	-	50,000	84,800
101.104.5229 EQUIPMENT REPAIR & MAINTENANCE	96	64	83	200	200
101.104.5264 TELEPHONE/DATA SERVICE	598	497	388	50,000	49,000
101.104.5271 GENERAL LIABILITY INSURANCE	-	-	-	-	105,000
101.104.5281 ADVERTISING	1,941	1,380	2,742	4,500	4,500
101.104.5319 GENERAL SUPPLIES	2	14	9	100	100
101.104.5371 DATA PROCESSING SUPPLIES	238	-	2,075	1,000	1,000
101.104.5373 OFFICE SUPPLIES	869	560	988	800	2,500
101.104.5403 CONFERENCE FEES & EXPENSE	1,040	1,071	613	3,000	5,000
101.104.5407 DUES & SUBSCRIPTIONS	306	221	346	1,000	1,000
101.104.5409 MILEAGE REIMBURSEMENT	-	-	837	2,500	2,500
101.104.5411 OVERNIGHT LODGING & MEALS	106	-	384	500	500
101.104.5503 CAPITAL OUTLAY - EQUIPMENT	-	3,095	12,000	12,000	12,000
<b>TOTAL CITY MANAGER DEPT EXP</b>	<b>84,107</b>	<b>158,725</b>	<b>156,880</b>	<b>291,200</b>	<b>444,400</b>
101.105.5101 SALARIES & WAGES	58,962	153,727	163,575	154,000	221,000
101.105.5102 LONGEVITY	1,812	4,080	4,260	6,000	4,600
101.105.5103 OVERTIME	74	241	261	850	1,250
101.105.5104 RETIREMENT FRINGE PAYOUT	-	-	-	33,000	12,000
101.105.5105 HOLIDAY-PERSONAL	3,566	8,867	10,077	11,400	14,000
101.105.5106 SICK LEAVE	671	477	8,072	5,700	10,000
101.105.5107 VACATION	6,674	14,172	16,874	49,000	25,000
101.105.5111 PERS	9,878	24,313	28,161	31,600	39,000
101.105.5112 MEDICARE	1,083	2,463	2,765	3,300	4,000

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
101.105.5117 WORKERS' COMPENSATION	828	1,377	3,860	7,400	10,200
101.105.5121 HEALTH & LIFE INSURANCE	25,276	60,905	74,120	92,000	122,000
101.105.5123 OTHER BENEFITS	-	60	395	200	500
101.105.5124 TUITION REIMBURSEMENT	-	-	-	1,000	-
101.105.5201 ACCOUNTING SERVICES	328	359	387	500	500
101.105.5205 AUDITING	23,500	23,560	23,728	31,000	34,000
101.105.5207 COMPUTER SUPPORT & CONSULTING	13,475	14,630	14,048	15,000	51,300
101.105.5211 CONTRACT SERVICES	3,941	3,543	3,545	4,000	4,000
101.105.5227 COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	500	500
101.105.5229 EQUIPMENT REPAIR & MAINTENANCE	-	51	304	500	500
101.105.5241 MAINTENANCE CONTRACTS-GENERAL	1,820	1,895	2,655	3,500	2,200
101.105.5264 TELEPHONE/DATA SERVICE	424	43	311	-	-
101.105.5290 PRINTING & REPRODUCTION	4,241	3,360	3,497	4,500	4,000
101.105.5319 GENERAL SUPPLIES	-	-	-	100	100
101.105.5371 DATA PROCESSING SUPPLIES	-	1,055	1,425	1,500	1,500
101.105.5373 OFFICE SUPPLIES	1,692	1,110	2,884	2,500	2,500
101.105.5375 POSTAGE	21,531	19,611	19,199	23,000	23,000
101.105.5401 TRAINING	163	140	249	1,000	1,500
101.105.5403 CONFERENCE FEES & EXPENSE	772	594	1,886	2,500	4,500
101.105.5407 DUES & SUBSCRIPTIONS	220	245	260	300	300
101.105.5409 MILEAGE REIMBURSEMENT	603	380	641	1,000	1,200
101.105.5413 EDUCATIONAL ASSISTANCE	-	-	-	-	1,500
<b>TOTAL FINANCE DEPT EXP</b>	<b>181,534</b>	<b>341,255</b>	<b>387,440</b>	<b>486,850</b>	<b>596,650</b>
101.106.5101 SALARIES & WAGES	21,008	21,008	21,008	27,000	27,000
101.106.5111 PERS	2,941	2,941	2,941	3,300	3,300
101.106.5117 WORKERS' COMPENSATION	244	388	436	750	900
101.106.5121 HEALTH & LIFE INSURANCE	-	-	10,000	27,000	25,000
101.106.5217 LEGAL SERVICES	20,214	11,063	10,882	35,000	25,000
101.106.5403 CONFERENCE FEES & EXPENSE	400	400	600	1,000	1,000
101.106.5407 DUES & SUBSCRIPTIONS	-	775	775	1,000	1,000
<b>TOTAL LAW DIRECTOR DEPT EXP</b>	<b>44,807</b>	<b>36,575</b>	<b>46,642</b>	<b>95,050</b>	<b>83,200</b>
101.110.5116 UNEMPLOYMENT	4,076	-	-	8,000	8,000
101.110.5209 CONSULTANTS-OTHER	-	500	500	1,000	1,000
101.110.5213 COUNTY AUDITOR FEES	8,182	8,755	8,705	9,000	9,000
101.110.5270 ANNEXATION FEE	-	296	-	200	200
101.110.5271 GENERAL LIABILITY INSURANCE	2,419	2,000	5,936	6,000	-
101.110.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	1,155	2,000	2,000
101.110.5283 BOARD OF ELECTIONS	2,716	1,324	4,739	5,000	5,000
101.110.5286 COUNTY HEALTH DEPARTMENT	5,376	5,381	2,950	5,500	5,500
101.110.5294 REAL ESTATE TAXES	1,896	1,522	631	2,000	2,000
101.110.5298 ECONOMIC DEVELOPMENT	-	115	-	1,000	1,000
101.110.5407 DUES & SUBSCRIPTIONS	6,475	6,333	7,460	6,500	6,500
101.110.5904 TRANSFER OUT - INTEREST ALLOCATION	32,817	40,000	59,479	96,900	107,000
101.110.5922 OTHER TRANSFERS	-	-	-	1,630	-
<b>TOTAL MISC EXECUTIVE DEPT EXP</b>	<b>63,957</b>	<b>66,227</b>	<b>91,555</b>	<b>144,730</b>	<b>147,200</b>
101.117.5211 CONTRACT SERVICES	-	-	-	1,400	1,400
101.117.5223 BUILDING REPAIR & MAINTENANCE	2,211	2,707	12,470	30,000	30,000

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
101.117.5229 EQUIPMENT REPAIR & MAINTENANCE	880	683	1,585	2,000	2,000
101.117.5231 GROUNDS MAINTENANCE	-	-	663	5,000	5,000
101.117.5237 JANITORIAL SERVICE	11,568	10,452	11,100	12,000	8,400
101.117.5241 MAINTENANCE CONTRACTS-GENERAL	2,585	1,047	1,201	1,400	1,500
101.117.5261 ELECTRIC SERVICE	21,041	21,208	22,984	23,000	23,000
101.117.5262 GAS SERVICE	8,490	6,272	5,115	9,000	8,000
101.117.5264 TELEPHONE/DATA SERVICE	10,195	14,698	21,156	-	-
101.117.5265 TRASH DISPOSAL SERVICE	180	195	2,629	300	400
101.117.5303 BUILDING SUPPLIES	-	-	759	1,000	2,000
101.117.5311 CUSTODIAL SUPPLIES	662	750	632	1,000	2,000
101.117.5319 GENERAL SUPPLIES	432	201	1,512	500	1,000
<b>TOTAL CITY HALL DEPT EXP</b>	<b>58,243</b>	<b>58,213</b>	<b>81,807</b>	<b>86,600</b>	<b>84,700</b>
101.208.5101 SALARIES & WAGES	578,965	639,769	640,125	645,000	671,000
101.208.5102 LONGEVITY	10,320	9,500	9,780	9,700	11,000
101.208.5103 OVERTIME	61,268	72,158	66,795	98,000	108,000
101.208.5104 RETIREMENT FRINGE PAYOUT	-	5,019	14,168	73,000	83,000
101.208.5105 HOLIDAY-PERSONAL	34,041	36,476	37,138	42,000	44,000
101.208.5106 SICK LEAVE	13,129	15,185	15,110	28,000	29,000
101.208.5107 VACATION	50,089	47,064	41,375	59,000	57,000
101.208.5109 PART TIME WAGES	4,932	-	17,537	17,000	40,000
101.208.5111 PERS	21,740	24,524	22,095	20,000	30,000
101.208.5112 MEDICARE	11,668	12,242	12,654	14,400	14,000
101.208.5115 POLICE & FIRE PENSION	157,024	155,453	167,371	182,000	193,000
101.208.5117 WORKERS' COMPENSATION	8,125	14,724	18,037	27,500	36,000
101.208.5121 HEALTH & LIFE INSURANCE	232,550	239,359	235,366	330,000	368,000
101.208.5123 OTHER BENEFITS	93	2,520	1,037	4,000	4,000
101.208.5124 TUITION REIMBURSEMENT	-	-	205	1,000	-
101.208.5207 COMPUTER SUPPORT & CONSULTING	4,866	4,085	9,884	9,000	9,900
101.208.5211 CONTRACT SERVICES	375	150	655	6,500	6,500
101.208.5217 LEGAL SERVICES	4,835	-	-	5,000	5,000
101.208.5227 COMPUTER EQUIPMENT REPAIR & MAINT	320	-	1,000	1,000	1,000
101.208.5229 EQUIPMENT REPAIR & MAINTENANCE	1,203	1,827	549	1,000	1,000
101.208.5247 RADIO REPAIR & MAINTENANCE	1,352	404	495	2,000	2,000
101.208.5257 VEHICLE REPAIR & MAINTENANCE	3,205	4,053	5,255	6,500	6,500
101.208.5264 TELEPHONE/DATA SERVICE	2,069	2,553	3,521	3,500	3,500
101.208.5271 GENERAL LIABILITY INSURANCE	20,042	12,000	12,857	15,000	-
101.208.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	1,500	-	-	2,000	2,000
101.208.5282 BOARD & CARE OF PRISONERS	632	841	2,852	5,000	5,000
101.208.5285 FURTHERANCE OF JUSTICE	1,824	6,700	3,482	6,000	6,000
101.208.5287 JUDGMENTS - FEES - COSTS	26	(149)	-	1,000	1,000
101.208.5292 RENTAL EQUIPMENT	10,049	8,890	9,611	11,000	11,000
101.208.5301 AMMUNITION & SUPPLIES	4,586	5,168	2,429	5,500	5,500
101.208.5303 BUILDING SUPPLIES	-	401	492	1,000	2,000
101.208.5312 EQUIPMENT REPAIR SUPPLIES	680	-	-	2,000	1,000
101.208.5317 FUEL SUPPLIES	27,125	24,211	17,800	30,000	30,000
101.208.5319 GENERAL SUPPLIES	2,721	4,104	1,491	3,000	3,000
101.208.5327 RADIO SUPPLIES	536	400	-	2,000	2,000
101.208.5329 SAFETY SUPPLIES	848	4,705	1,518	2,500	2,500
101.208.5341 UNIFORM SUPPLIES	13,747	13,059	11,696	15,000	19,000

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
101.208.5349 VEHICLE REPAIR SUPPLIES	5,767	4,590	3,356	5,000	6,000
101.208.5371 DATA PROCESSING SUPPLIES	585	925	1,015	1,200	1,200
101.208.5373 OFFICE SUPPLIES	2,509	2,627	2,488	3,000	3,000
101.208.5401 TRAINING	2,202	3,596	4,556	10,000	10,000
101.208.5403 CONFERENCE FEES & EXPENSE	1,009	-	-	1,000	1,000
101.208.5407 DUES & SUBSCRIPTIONS	240	-	270	750	750
101.208.5413 EDUCATIONAL ASSISTANCE	-	-	-	-	2,000
101.208.5503 CAPITAL OUTLAY - EQUIPMENT	-	6,801	-	-	-
<b>TOTAL POLICE DEPT EXP</b>	<b>1,298,797</b>	<b>1,385,936</b>	<b>1,396,066</b>	<b>1,707,050</b>	<b>1,837,350</b>
101.209.5101 SALARIES & WAGES	101,978	106,088	105,021	113,000	64,000
101.209.5102 LONGEVITY	1,080	1,200	1,320	1,500	1,560
101.209.5103 OVERTIME	10,257	10,068	8,781	17,000	900
101.209.5104 RETIREMENT FRINGE PAYOUT	-	-	-	12,000	20,000
101.209.5105 HOLIDAY-PERSONAL	5,929	6,216	6,485	6,700	7,000
101.209.5106 SICK LEAVE	1,331	1,982	1,997	2,700	2,100
101.209.5107 VACATION	5,834	7,714	10,300	9,000	6,700
101.209.5108 PART TIME FIRE	28,133	32,636	29,798	31,000	31,000
101.209.5111 PERS	1,471	1,388	1,609	1,100	1,100
101.209.5112 MEDICARE	2,064	2,206	2,217	2,600	1,650
101.209.5113 FICA	1,121	1,405	1,323	1,900	2,000
101.209.5115 POLICE & FIRE PENSION	30,268	31,584	31,963	36,000	20,000
101.209.5116 UNEMPLOYMENT	-	-	-	1,000	1,000
101.209.5117 WORKERS' COMPENSATION	2,832	4,629	5,072	7,900	6,100
101.209.5121 HEALTH & LIFE INSURANCE	35,960	36,995	36,479	46,000	27,000
101.209.5123 OTHER BENEFITS	1,042	1,808	2,236	2,000	2,500
101.209.5124 TUITION REIMBURSEMENT	-	-	-	1,000	-
101.209.5207 COMPUTER SUPPORT & CONSULTING	1,998	1,416	6,731	2,000	4,000
101.209.5211 CONTRACT SERVICES	1,788	1,667	-	500	-
101.209.5223 BUILDING REPAIR & MAINTENANCE	1,458	4,388	9,916	8,000	5,000
101.209.5227 COMPUTER EQUIPMENT REPAIR & MAINT	-	-	74	300	300
101.209.5229 EQUIPMENT REPAIR & MAINTENANCE	8,200	9,684	8,818	9,000	8,500
101.209.5241 MAINTENANCE CONTRACTS-GENERAL	3,388	1,674	1,462	2,000	3,000
101.209.5247 RADIO REPAIR & MAINTENANCE	2,190	2,325	2,115	2,500	2,600
101.209.5257 VEHICLE REPAIR & MAINTENANCE	2,085	3,741	1,168	4,000	7,000
101.209.5261 ELECTRIC SERVICE	12,867	10,252	9,698	12,000	11,000
101.209.5262 GAS SERVICE	9,709	8,969	5,164	9,800	9,800
101.209.5264 TELEPHONE/DATA SERVICE	1,317	1,317	2,958	2,500	2,000
101.209.5265 TRASH DISPOSAL SERVICE	260	240	220	300	300
101.209.5271 GENERAL LIABILITY INSURANCE	11,602	10,000	10,286	12,000	-
101.209.5273 OTHER INSURANCE-NON BORMA	4,266	4,166	4,444	5,000	5,000
101.209.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	1,000	1,000
101.209.5305 CHEMICALS	-	248	450	500	500
101.209.5311 CUSTODIAL SUPPLIES	876	761	954	1,000	1,000
101.209.5312 EQUIPMENT REPAIR SUPPLIES	-	-	-	-	1,500
101.209.5313 FIRE EXTINGUISHERS	-	-	-	500	500
101.209.5317 FUEL SUPPLIES	8,537	6,657	6,001	9,000	9,000
101.209.5319 GENERAL SUPPLIES	1,901	1,411	1,483	1,500	1,500
101.209.5327 RADIO SUPPLIES	-	6,592	7,500	2,500	2,000
101.209.5329 SAFETY SUPPLIES	901	1,314	1,186	1,500	1,500

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
101.209.5337 SMALL TOOLS	775	372	235	800	800
101.209.5341 UNIFORM SUPPLIES	1,117	1,071	1,240	1,300	1,300
101.209.5349 VEHICLE REPAIR SUPPLIES	1,969	2,050	994	2,500	3,500
101.209.5371 DATA PROCESSING SUPPLIES	1,806	371	1,578	1,800	1,700
101.209.5373 OFFICE SUPPLIES	190	711	189	500	500
101.209.5401 TRAINING	25	3,120	1,288	4,000	4,000
101.209.5403 CONFERENCE FEES & EXPENSE	409	322	269	2,000	2,000
101.209.5407 DUES & SUBSCRIPTIONS	669	656	592	700	700
101.209.5413 EDUCATIONAL ASSISTANCE	-	-	-	-	500
101.209.5507 CAPITAL OUTLAY - OTHER	-	4,118	1,350	-	-
101.209.5917 TRANSFER TO CAPITAL IMPROV	6,000	-	-	-	-
<b>TOTAL FIRE DEPT EXP</b>	<b>315,601</b>	<b>335,532</b>	<b>332,963</b>	<b>393,400</b>	<b>286,610</b>
101.212.5101 SALARIES & WAGES	158,146	156,323	181,173	208,000	300,000
101.212.5102 LONGEVITY	2,280	2,460	2,640	2,900	4,200
101.212.5103 OVERTIME	32,237	26,194	28,196	28,500	20,000
101.212.5104 RETIREMENT FRINGE PAYOUT	-	-	-	20,000	25,000
101.212.5105 HOLIDAY-PERSONAL	10,419	10,977	13,407	19,200	30,000
101.212.5106 SICK LEAVE	2,145	2,985	3,119	5,700	7,800
101.212.5107 VACATION	5,471	8,290	13,724	15,200	20,000
101.212.5109 PART TIME RESCUE	140,884	146,334	177,611	177,000	150,000
101.212.5111 PERS	4,111	2,232	2,171	6,200	-
101.212.5112 MEDICARE	4,982	5,015	5,973	6,600	10,000
101.212.5113 FICA	6,951	8,154	10,039	11,000	9,300
101.212.5115 POLICE & FIRE PENSION	50,722	49,418	56,550	66,500	92,000
101.212.5116 UNEMPLOYMENT	-	1,443	43	2,000	2,000
101.212.5117 WORKERS' COMPENSATION	10,675	17,130	16,016	33,700	36,000
101.212.5121 HEALTH & LIFE INSURANCE	41,783	43,371	50,777	80,000	145,600
101.212.5123 OTHER BENEFITS	160	285	371	400	500
101.212.5124 TUITION REIMBURSEMENT	-	-	-	1,000	-
101.212.5201 ACCOUNTING SERVICES	10,980	12,075	16,080	15,000	15,000
101.212.5217 LEGAL SERVICES	1,862	-	-	1,500	1,500
101.212.5227 COMPUTER EQUIPMENT REPAIR & MAINT	-	-	380	500	500
101.212.5229 EQUIPMENT REPAIR & MAINTENANCE	1,000	1,368	1,008	1,200	2,000
101.212.5241 MAINTENANCE CONTRACTS-GENERAL	1,384	1,514	2,390	2,500	2,500
101.212.5247 RADIO REPAIR & MAINTENANCE	-	300	276	800	800
101.212.5257 VEHICLE REPAIR & MAINTENANCE	2,441	5,311	1,088	3,000	3,000
101.212.5264 TELEPHONE/DATA SERVICE	1,424	3,121	3,869	3,500	3,500
101.212.5271 GENERAL LIABILITY INSURANCE	6,048	4,000	4,286	5,000	-
101.212.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	1,000	2,000
101.212.5291 REFUNDS	1,663	2,625	1,053	2,500	2,500
101.212.5317 FUEL SUPPLIES	4,784	3,000	2,349	6,000	5,000
101.212.5319 GENERAL SUPPLIES	164	807	850	1,000	1,000
101.212.5323 MEDICAL SUPPLIES	5,360	8,941	6,284	7,000	9,000
101.212.5325 OXYGEN	1,143	1,158	1,225	1,500	1,500
101.212.5329 SAFETY SUPPLIES	199	396	345	500	500
101.212.5337 SMALL TOOLS	200	100	141	200	200
101.212.5341 UNIFORM SUPPLIES	676	1,034	967	1,300	1,300
101.212.5349 VEHICLE REPAIR SUPPLIES	2,688	1,419	542	1,500	2,000
101.212.5373 OFFICE SUPPLIES	168	90	230	500	500

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
101.212.5401 TRAINING	520	2,671	3,000	6,000	6,000
101.212.5403 CONFERENCE FEES & EXPENSE	118	104	300	1,000	1,000
101.212.5413 EDUCATIONAL ASSISTANCE	-	-	-	-	2,000
101.212.5507 CAPITAL OUTLAY - OTHER	-	43,186	3,324	-	-
<b>TOTAL RESCUE DEPT EXP</b>	<b>513,789</b>	<b>573,830</b>	<b>611,797</b>	<b>746,900</b>	<b>915,700</b>
101.219.5101 SALARIES & WAGES	-	-	9,827	47,000	47,000
101.219.5103 OVERTIME	-	-	1,486	-	-
101.219.5105 HOLIDAY-PERSONAL	-	-	-	2,700	2,700
101.219.5106 SICK LEAVE	-	-	-	500	500
101.219.5107 VACATION	-	-	-	1,200	1,200
101.219.5111 PERS	59	-	1,165	7,100	7,200
101.219.5112 MEDICARE	-	-	148	800	800
101.219.5117 WORKERS' COMPENSATION	204	-	-	1,700	2,000
101.219.5121 HEALTH & LIFE INSURANCE	-	-	-	23,000	25,000
101.219.5123 OTHER BENEFITS	150	25	-	-	100
101.219.5201 ACCOUNTING	9	23	58	-	-
101.219.5211 CONTRACT SERVICES	29,276	14,804	30,740	12,000	16,000
101.219.5227 COMPUTER EQUIPMENT REPAIR & MAINT	-	200	255	200	200
101.219.5229 EQUIPMENT REPAIR & MAINTENANCE	-	159	-	200	200
101.219.5264 TELEPHONE/DATA SERVICE	-	131	194	-	-
101.219.5281 ADVERTISING	265	103	278	600	600
101.219.5291 REFUNDS	-	-	-	100	100
101.219.5317 FUEL SUPPLIES	140	153	300	500	500
101.219.5319 GENERAL SUPPLIES	35	-	231	200	200
101.219.5341 UNIFORM SUPPLIES	-	-	236	200	750
101.219.5371 DATA PROCESSING SUPPLIES	795	139	-	800	800
101.219.5373 OFFICE SUPPLIES	278	368	1,195	250	300
101.219.5401 TRAINING	-	-	110	1,000	1,000
101.219.5403 CONFERENCE FEES & EXPENSE	-	-	97	1,000	1,000
101.219.5407 DUES & SUBSCRIPTIONS	-	-	-	200	300
<b>TOTAL CODE ENFORCEMENT DEPT EXP</b>	<b>31,211</b>	<b>16,104</b>	<b>46,320</b>	<b>101,250</b>	<b>108,450</b>
101.307.5211 CONTRACT SERVICES	1,280	1,320	5,500	3,000	3,000
101.307.5245 PARKING LOT MAINTENANCE	-	-	-	3,000	3,000
101.307.5252 DITCH MAINTENANCE	1,300	2,275	2,729	3,700	4,000
101.307.5261 ELECTRIC SERVICE	58,072	56,672	56,351	60,000	60,000
101.307.5263 LANDFILL SERVICE	1,853	3,437	879	3,500	3,500
101.307.5305 CHEMICALS	-	-	-	1,500	1,500
101.307.5334 GROUNDS MAINTENANCE SUPPLIES	-	60	-	2,000	2,000
101.307.5335 STREET SIGNS	355	303	355	1,000	1,000
<b>TOTAL PUBLIC SERVICE DEPT EXP</b>	<b>62,860</b>	<b>64,066</b>	<b>65,814</b>	<b>77,700</b>	<b>78,000</b>
101.316.5101 SALARIES & WAGES	39,239	43,127	46,483	49,000	51,000
101.316.5102 LONGEVITY	900	960	1,020	1,200	1,200
101.316.5103 OVERTIME	-	-	365	2,000	2,000
101.316.5105 HOLIDAY-PERSONAL	2,312	2,548	2,368	3,000	3,200
101.316.5106 SICK LEAVE	899	1,002	1,068	1,700	1,800
101.316.5107 VACATION	2,981	3,887	3,884	4,800	6,000
101.316.5111 PERS	8,144	7,144	7,822	8,300	8,800

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
101.316.5112 MEDICARE	779	700	769	850	900
101.316.5117 WORKERS' COMPENSATION	390	1,047	1,194	2,000	2,400
101.316.5121 HEALTH & LIFE INSURANCE	18,054	18,498	19,434	23,000	25,000
101.316.5123 OTHER BENEFITS	-	-	50	-	100
101.316.5207 COMPUTER SUPPORT & CONSULTING	1,971	1,046	1,609	2,200	2,200
101.316.5211 CONTRACT SERVICES	49,145	45,763	47,493	70,000	100,000
101.316.5215 ENGINEERING CONSULTANTS	4,867	-	2,950	-	-
101.316.5218 LICENCES & PERMITS	200	-	-	200	200
101.316.5227 COMPUTER EQUIPMENT REPAIR & MAINT	-	289	-	200	200
101.316.5229 EQUIPMENT REPAIR & MAINTENANCE	330	-	22	300	300
101.316.5241 MAINTENANCE CONTRACTS-GENERAL	-	548	568	1,000	900
101.316.5257 VEHICLE REPAIR & MAINTENANCE	214	-	-	-	-
101.316.5264 TELEPHONE/DATA SERVICE	169	4	79	-	-
101.316.5290 PRINTING & REPRODUCTION	58	111	374	400	-
101.316.5317 FUEL SUPPLIES	140	153	339	100	400
101.316.5319 GENERAL SUPPLIES	-	200	-	200	200
101.316.5337 SMALL TOOLS	-	261	-	200	800
101.316.5349 VEHICLE REPAIR SUPPLIES	-	25	-	500	500
101.316.5371 DATA PROCESSING SUPPLIES	386	123	-	1,000	1,000
101.316.5373 OFFICE SUPPLIES	144	194	169	200	250
101.316.5401 TRAINING	15	8	500	1,500	1,500
101.316.5403 CONFERENCE FEES & EXPENSE	-	-	-	1,000	1,000
101.316.5413 EDUCATIONAL ASSISTANCE	-	-	-	-	1,000
101.316.5507 CAPITAL OUTLAY - OTHER	700	9,399	-	-	-
<b>TOTAL ENGINEERING &amp; PW DEPT EXP</b>	<b>132,039</b>	<b>137,038</b>	<b>138,560</b>	<b>174,850</b>	<b>212,850</b>
101.518.5101 SALARIES & WAGES	133,457	400,746	428,599	460,200	470,000
101.518.5102 LONGEVITY	3,366	10,440	9,900	9,300	10,000
101.518.5103 OVERTIME	4,740	14,133	10,017	29,000	30,000
101.518.5104 RETIREMENT FRINGE PAYOUT	-	4,715	-	41,500	56,000
101.518.5105 HOLIDAY-PERSONAL	7,863	23,448	26,810	28,100	29,000
101.518.5106 SICK LEAVE	4,259	10,345	19,682	18,000	18,000
101.518.5107 VACATION	13,310	31,243	35,716	39,000	47,000
101.518.5109 PART TIME WAGES	-	-	-	-	13,800
101.518.5111 PERS	21,419	70,586	73,878	82,000	86,000
101.518.5112 MEDICARE	2,211	6,848	7,379	8,500	9,000
101.518.5116 UNEMPLOYMENT	-	-	-	1,000	1,000
101.518.5117 WORKERS' COMPENSATION	1,466	11,801	10,640	19,000	23,000
101.518.5121 HEALTH & LIFE INSURANCE	44,918	144,029	203,498	222,100	270,000
101.518.5123 OTHER BENEFITS	-	341	761	1,000	1,000
101.518.5223 BUILDING REPAIR & MAINTENANCE	(2,800)	3,476	1,265	2,000	2,000
101.518.5227 COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	500	500
101.518.5229 EQUIPMENT REPAIR & MAINTENANCE	-	(116)	(339)	700	700
101.518.5237 JANITORIAL SERVICE	2,123	1,397	300	-	-
101.518.5247 RADIO REPAIR & MAINTENANCE	377	-	-	-	-
101.518.5261 ELECTRIC SERVICE	5,232	5,223	5,410	6,000	6,000
101.518.5262 GAS SERVICE	2,348	2,465	1,604	3,000	3,000
101.518.5264 TELEPHONE/DATA SERVICE	1,427	1,815	2,933	-	-
101.518.5265 TRASH DISPOSAL SERVICE	660	715	605	700	700
101.518.5271 GENERAL LIABILITY INSURANCE	6,048	4,500	6,000	7,000	-

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
101.518.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	-	1,498	-	2,000	2,000
101.518.5303 BUILDING SUPPLIES	996	571	3,344	3,000	4,000
101.518.5311 CUSTODIAL SUPPLIES	400	400	400	600	500
101.518.5312 EQUIPMENT REPAIR SUPPLIES	224	884	528	1,500	1,500
101.518.5319 GENERAL SUPPLIES	497	921	879	1,200	1,200
101.518.5327 RADIO SUPPLIES	721	-	-	1,000	1,000
101.518.5337 SMALL TOOLS	117	499	500	2,000	2,000
101.518.5349 VEHICLE REPAIR SUPPLIES	-	367	2,448	500	500
101.518.5371 DATA PROCESSING SUPPLIES	-	-	955	1,500	1,000
101.518.5401 TRAINING	327	-	210	2,000	2,000
101.518.5407 DUES & SUBSCRIPTIONS	37	37	13	50	50
101.518.5413 EDUCATIONAL ASSISTANCE	-	-	-	-	1,500
101.518.5503 CAPITAL OUTLAY - EQUIPMENT	-	-	-	4,000	4,000
<b>TOTAL CITY GARAGE DEPT EXP</b>	<b>255,742</b>	<b>753,327</b>	<b>853,934</b>	<b>997,950</b>	<b>1,097,950</b>
101.523.5109 SEASONAL LABOR	5,911	6,496	7,944	12,000	12,000
101.523.5111 PERS	3,611	909	1,112	900	1,200
101.523.5112 MEDICARE	310	94	115	100	150
101.523.5116 UNEMPLOYMENT	-	-	-	300	500
101.523.5117 WORKERS' COMPENSATION	244	-	-	-	-
101.523.5121 HEALTH & LIFE INSURANCE	7,223	-	-	-	-
101.523.5207 COMPUTER SUPPORT & CONSULTING	-	-	-	1,000	1,000
101.523.5211 CONTRACT SERVICES	438	90	85	600	600
101.523.5261 ELECTRIC SERVICE	423	444	534	500	600
101.523.5289 PAUPER BURIAL	1,650	650	1,300	4,000	5,400
101.523.5292 RENTAL EQUIPMENT	-	-	-	1,000	1,000
101.523.5299 ADMINISTRATIVE ALLOCATION	-	14,713	-	-	-
101.523.5303 BUILDING SUPPLIES	296	-	-	1,000	1,000
101.523.5312 EQUIPMENT REPAIR SUPPLIES	458	864	470	1,000	1,000
101.523.5317 FUEL SUPPLIES	1,065	438	462	1,700	1,200
101.523.5319 GENERAL SUPPLIES	700	491	439	1,000	1,000
101.523.5329 SAFETY SUPPLIES	-	-	-	200	200
101.523.5334 GROUNDS MAINTENANCE SUPPLIES	770	772	866	1,000	1,000
101.523.5337 SMALL TOOLS	246	106	194	700	1,000
101.523.5373 OFFICE SUPPLIES	-	69	200	200	200
101.523.5503 CAPITAL OUTLAY - EQUIPMENT	-	-	9,000	-	-
<b>TOTAL CEMETERY DEPT EXP</b>	<b>42,484</b>	<b>26,136</b>	<b>22,721</b>	<b>27,200</b>	<b>29,050</b>
<b>TOTAL GENERAL FUND EXP</b>	<b>3,123,457</b>	<b>3,988,266</b>	<b>4,269,669</b>	<b>5,387,680</b>	<b>5,981,310</b>



**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>		<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
<b>202 INCOME TAX OPERATION FUND</b>						
202.000.4120	INCOME TAX COLLECTIONS	2,132,589	2,629,992	2,547,989	2,618,000	2,475,000
202.000.4999	CARRY OVER	-	-	-	510,000	64,000
<b>TOTAL INCOME TAX OP FUND REV</b>		<b>2,132,589</b>	<b>2,629,992</b>	<b>2,547,989</b>	<b>3,128,000</b>	<b>2,539,000</b>
202.130.5101	SALARIES & WAGES	39,954	36,068	25,208	36,000	-
202.130.5102	LONGEVITY	1,338	1,260	1,320	-	-
202.130.5103	OVERTIME	266	24	-	350	-
202.130.5105	HOLIDAY-PERSONAL	2,312	2,429	1,726	2,100	-
202.130.5106	SICK LEAVE	408	1,946	243	1,000	-
202.130.5107	VACATION	4,610	3,675	489	1,000	-
202.130.5111	PERS	6,844	6,388	4,133	5,600	-
202.130.5112	MEDICARE	660	611	413	600	-
202.130.5117	WORKERS' COMPENSATION	488	907	932	1,300	-
202.130.5121	HEALTH & LIFE INSURANCE	19,860	18,598	17,856	23,000	-
202.130.5123	OTHER BENEFITS	-	-	307	500	-
202.130.5124	TUITION REIMBURSEMENT	-	-	-	500	-
202.130.5205	AUDITING	7,769	7,746	7,500	8,000	8,000
202.130.5207	COMPUTER SUPPORT & CONSULTING	2,513	2,563	3,499	4,500	4,900
202.130.5217	LEGAL SERVICES	1,541	1,555	471	2,500	2,500
202.130.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	-	400	400
202.130.5290	PRINTING & REPRODUCTION	1,127	2,079	1,586	2,000	2,000
202.130.5291	REFUNDS	32,450	72,682	64,404	100,000	75,000
202.130.5371	DATA PROCESSING SUPPLIES	-	-	-	1,000	1,000
202.130.5373	OFFICE SUPPLIES	497	415	658	600	600
202.130.5375	POSTAGE	3,718	9,312	6,137	9,500	-
202.130.5401	TRAINING	23	50	120	500	-
202.130.5403	CONFERENCE FEES & EXPENSE	-	559	(60)	2,000	-
202.130.5409	MILEAGE REIMBURSEMENT	85	94	82	200	-
202.130.5903	TRANSFER FROM INCOME TAX-DESIGNA	1,974,200	1,988,000	2,403,300	2,918,200	2,359,000
<b>TOTAL INCOME TAX OP FUND EXP</b>		<b>2,100,661</b>	<b>2,156,960</b>	<b>2,540,323</b>	<b>3,121,350</b>	<b>2,453,400</b>
<b>203 STREET MAINTENANCE &amp; REPAIR</b>						
203.000.4240	MOTOR VEHICLE LICENSE	39,364	39,088	39,118	40,000	40,000
203.000.4250	GASOLINE TAX CENTS PER GALLON	60,242	61,730	60,022	61,000	62,000
203.000.4252	GASOLINE EXCISE TAX	117,703	118,681	114,180	118,000	118,000
203.000.4611	REIMBURSEMENTS-REFUNDS	1,282	9,978	-	1,000	2,000
203.000.4613	SALE OF FIXED ASSETS	-	-	-	-	2,000
203.000.4660	INTEREST EARNED	3,150	4,543	4,210	4,200	6,500
203.000.4710	TRANSFER FROM INCOME TAX	80,000	26,000	30,000	28,000	-
203.000.4999	CARRY OVER	-	-	-	200,000	200,000
<b>TOTAL STREET MAINT &amp; REPAIR REV</b>		<b>301,741</b>	<b>260,021</b>	<b>247,530</b>	<b>452,200</b>	<b>430,500</b>
203.361.5207	COMPUTER SUPPORT & CONSULTING	400	400	400	500	500
203.361.5211	CONTRACT SERVICES	-	1,000	-	1,000	1,000
203.361.5218	LICENCES & PERMITS	105	174	38	200	200
203.361.5229	EQUIPMENT REPAIR & MAINTENANCE	-	1,047	-	2,000	2,000
203.361.5241	MAINTENANCE CONTRACTS-GENERAL	-	1,047	1,201	1,400	1,400

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
203.361.5247 RADIO REPAIR & MAINTENANCE	377	-	-	-	-
203.361.5250 STORM SEWER LINE MAINTENANCE	-	-	-	2,500	3,000
203.361.5253 TRAFFIC-STREET LIGHT MAINTENANCE	-	360	-	3,000	3,000
203.361.5257 VEHICLE REPAIR & MAINTENANCE	175	725	994	2,000	2,000
203.361.5271 GENERAL LIABILITY INSURANCE	12,096	9,000	-	11,000	-
203.361.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	9,429	1,000	1,000
203.361.5292 RENTAL EQUIPMENT	-	-	-	1,500	1,500
203.361.5299 ADMINISTRATIVE ALLOCATION	-	165,218	201,812	143,800	159,570
203.361.5312 EQUIPMENT REPAIR SUPPLIES	4,249	5,644	5,390	6,000	6,000
203.361.5317 FUEL SUPPLIES	19,789	11,150	6,069	16,000	14,500
203.361.5319 GENERAL SUPPLIES	239	1,257	990	1,200	1,200
203.361.5327 RADIO SUPPLIES	-	-	-	800	800
203.361.5329 SAFETY SUPPLIES	948	766	992	2,000	2,000
203.361.5331 SALT SUPPLIES	14,043	17,345	10,348	25,000	18,000
203.361.5333 STREET REPAIR SUPPLIES	60,732	53,266	67,064	80,000	80,000
203.361.5334 GROUNDS MAINTENANCE SUPPLIES	300	235	457	500	500
203.361.5335 STREET SIGNS	148	88	(20)	-	-
203.361.5337 SMALL TOOLS	615	763	859	1,000	1,000
203.361.5339 TRAFFIC SIGNS	1,900	640	3,047	7,200	5,000
203.361.5341 UNIFORM SUPPLIES	-	680	329	1,000	1,000
203.361.5348 STORM SEWER SUPPLIES	1,410	1,170	393	2,500	2,500
203.361.5349 VEHICLE REPAIR SUPPLIES	5,429	4,953	6,445	6,500	6,500
203.361.5371 DATA PROCESSING SUPPLIES	199	287	300	500	750
203.361.5373 OFFICE SUPPLIES	187	195	266	300	300
203.361.5401 TRAINING	-	345	599	1,000	1,000
203.361.5403 CONFERENCE FEES & EXPENSE	118	-	-	-	-
203.361.5503 CAPITAL OUTLAY - EQUIPMENT	-	-	-	3,500	45,000
203.361.5505 CAPITAL OUTLAY - VEHICLES	-	-	6,500	-	-
203.361.5507 CAPITAL OUTLAY - OTHER	-	-	-	-	50,000
<b>TOTAL STREET MAINT &amp; REPAIR EXP</b>	<b>270,404</b>	<b>277,756</b>	<b>323,901</b>	<b>324,900</b>	<b>411,220</b>
<b>204 SCHOOL RESOURCE OFFICER</b>					
204.000.4260 GRANT PROCEEDS	11,041	-	15,556	12,000	12,000
<b>TOTAL SCHOOL RESOURCE OFFICER RE</b>	<b>11,041</b>	<b>0</b>	<b>15,556</b>	<b>12,000</b>	<b>12,000</b>
204.000.5101 SALARIES & WAGES	11,000	-	11,429	12,000	12,000
<b>TOTAL SCHOOL RESOURCE OFFICER EX</b>	<b>11,000</b>	<b>-</b>	<b>11,429</b>	<b>12,000</b>	<b>12,000</b>
<b>206 STATE HIGHWAY IMPROVEMENT</b>					
206.000.4240 MOTOR VEHICLE LICENSE	3,192	3,169	3,172	3,200	3,300
206.000.4250 GASOLINE TAX CENTS PER GALLON	4,884	5,005	4,867	4,900	5,100
206.000.4252 GASOLINE EXCISE TAX	9,544	9,623	9,258	9,600	9,600
206.000.4660 INTEREST EARNED	603	1,172	1,477	2,100	4,000
206.000.4710 TRANSFER FROM INCOME TAX	-	46,000	20,000	19,000	-
206.000.4999 CARRY OVER	-	-	-	115,000	120,000
<b>TOTAL STATE HIGHWAY IMPROV REV</b>	<b>18,222</b>	<b>64,969</b>	<b>38,773</b>	<b>153,800</b>	<b>142,000</b>
206.362.5211 CONTRACT SERVICES	-	-	-	3,000	3,000

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
206.362.5331 SALT SUPPLIES	11,796	13,699	5,774	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	-	-	40,000	-	-
<b>TOTAL STATE HIGHWAY IMPROV EXP</b>	<b>13,324</b>	<b>15,649</b>	<b>45,774</b>	<b>34,000</b>	<b>34,000</b>

**208 RECREATION FUND**

208.000.4110 REAL ESTATE TAX	41,118	39,953	37,921	41,000	42,779
208.000.4113 MOBILE HOME TAX	45	90	29	50	50
208.000.4130 LODGING TAX	7,058	4,990	3,746	6,000	3,500
208.000.4211 HOMESTEAD AND ROLLOVER TAX	3,187	4,931	4,548	5,000	5,000
208.000.4260 GRANT	-	-	-	-	500
208.000.4340 SWIMMING POOL SALES - FEES	13,936	17,758	24,655	18,000	22,000
208.000.4341 PHYSICAL FITNESS FEES	680	600	415	600	2,500
208.000.4342 CONCESSION STAND SALES	4,838	5,746	5,579	5,700	5,700
208.000.4350 RENTALS-RESERVATIONS	16,970	18,594	20,866	21,000	21,000
208.000.4352 FESTIVAL REVENUE	17,853	15,233	19,646	18,000	19,000
208.000.4611 REIMBURSEMENTS-REFUNDS	-	-	1,120	-	-
208.000.4612 SUNDRY	120	-	-	-	-
208.000.4613 SALE OF FIXED ASSETS	475	-	2,573	-	1,000
208.000.4620 DONATIONS	11,175	5,870	5,500	6,000	6,000
208.000.4660 INTEREST EARNED	474	1,223	526	1,050	10,000
208.000.4710 TRANSFER FROM INCOME TAX	100,000	90,000	161,000	147,900	134,000
208.000.4999 CARRY OVER	-	-	-	50,000	65,000
<b>TOTAL RECREATION FUND REV</b>	<b>217,928</b>	<b>204,987</b>	<b>288,124</b>	<b>320,300</b>	<b>338,029</b>

208.472.5101 SALARIES & WAGES	45,184	47,477	49,999	70,000	74,000
208.472.5102 LONGEVITY	-	60	120	200	240
208.472.5103 OVERTIME	8,963	8,255	8,908	11,000	12,000
208.472.5105 HOLIDAY-PERSONAL	2,441	2,416	2,992	3,100	3,300
208.472.5106 SICK LEAVE	151	-	-	600	600
208.472.5107 VACATION	-	573	1,639	2,300	2,400
208.472.5109 SEASONAL LABOR - RECREATION	22,181	27,580	24,198	28,500	32,000
208.472.5110 SEASONAL LABOR - POOL	28,988	30,866	31,754	28,500	33,000
208.472.5111 PERS	15,628	16,372	16,568	20,000	22,000
208.472.5112 MEDICARE	1,605	1,677	1,719	2,100	2,300
208.472.5116 UNEMPLOYMENT	-	-	73	1,000	1,000
208.472.5117 WORKERS' COMPENSATION	1,166	2,085	2,283	4,700	5,900
208.472.5121 HEALTH & LIFE INSURANCE	6,829	6,476	16,098	23,000	25,000
208.472.5123 OTHER BENEFITS	1,059	1,015	980	1,300	1,300
208.472.5202 SALES TAX	407	339	403	500	500
208.472.5211 CONTRACT SERVICES	800	391	462	2,500	1,000
208.472.5213 COUNTY AUDITOR FEES	1,188	1,331	1,198	1,350	1,400
208.472.5218 LICENCES & PERMITS	1,879	863	1,078	1,100	1,200
208.472.5223 BUILDING REPAIR & MAINTENANCE	700	-	660	1,000	1,000
208.472.5225 BUILDING SECURITY	336	336	360	400	400
208.472.5229 EQUIPMENT REPAIR & MAINTENANCE	16	-	140	1,000	1,000
208.472.5231 GROUNDS MAINTENANCE	(536)	300	775	1,000	1,000
208.472.5241 MAINTENANCE CONTRACTS-GENERAL	-	-	-	500	500

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
208.472.5257 VEHICLE REPAIR & MAINTENANCE	140	798	-	1,000	1,500
208.472.5261 ELECTRIC SERVICE	16,475	16,219	16,051	17,000	17,000
208.472.5262 GAS SERVICE	1,382	895	541	1,300	1,300
208.472.5264 TELEPHONE/DATA SERVICE	1,821	1,587	2,727	-	-
208.472.5265 TRASH DISPOSAL SERVICE	1,063	1,113	1,227	1,300	1,500
208.472.5266 WATER & SEWER SERVICE	342	-	-	-	-
208.472.5271 GENERAL LIABILITY INSURANCE	12,096	7,000	8,572	10,000	-
208.472.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	1,223	-	-	2,000	2,000
208.472.5281 ADVERTISING	-	40	411	100	200
208.472.5284 FESTIVAL IN PARK	14,514	14,073	12,501	21,000	16,000
208.472.5291 REFUNDS	420	55	170	750	750
208.472.5297 OTHER SERVICES	4,799	4,675	4,815	5,000	5,000
208.472.5303 BUILDING SUPPLIES	3,306	3,031	2,927	5,000	5,000
208.472.5305 CHEMICALS	2,915	3,247	3,011	3,200	3,200
208.472.5309 CONCESSION SUPPLIES	3,315	2,765	2,662	3,000	3,000
208.472.5311 CUSTODIAL SUPPLIES	1,040	972	1,073	1,100	1,100
208.472.5312 EQUIPMENT REPAIR SUPPLIES	1,894	4,046	2,004	3,000	3,000
208.472.5315 FIREWORKS	3,000	4,000	4,000	4,000	5,000
208.472.5317 FUEL SUPPLIES	3,037	4,769	3,804	4,500	4,500
208.472.5319 GENERAL SUPPLIES	4,688	2,933	2,717	4,000	4,000
208.472.5329 SAFETY SUPPLIES	362	111	388	500	3,300
208.472.5334 GROUNDS MAINTENANCE SUPPLIES	6,905	4,991	4,231	7,000	7,000
208.472.5337 SMALL TOOLS	186	-	200	200	200
208.472.5341 UNIFORM SUPPLIES	732	1,056	867	1,000	1,500
208.472.5349 VEHICLE REPAIR SUPPLIES	405	150	-	700	800
208.472.5371 DATA PROCESSING SUPPLIES	-	-	-	600	750
208.472.5373 OFFICE SUPPLIES	1,465	376	484	1,200	1,000
208.472.5401 TRAINING	173	1,177	795	4,500	4,500
208.472.5403 CONFERENCE FEES & EXPENSE	958	-	-	-	-
208.472.5407 DUES & SUBSCRIPTIONS	465	350	237	500	500
208.472.5409 MILEAGE REIMBURSEMENT	-	-	-	400	400
208.472.5413 EDUCATIONAL ASSISTANCE	-	-	-	-	500
208.472.5501 CAPITAL OUTLAY-BUILDING & IMPROVEM	(19,441)	19,218	-	-	-
208.472.5503 CAPITAL OUTLAY - EQUIPMENT	10,491	-	-	-	-
<b>TOTAL RECREATION FUND EXP</b>	<b>219,157</b>	<b>248,055</b>	<b>238,822</b>	<b>309,500</b>	<b>317,540</b>
<b>209 AIRPORT FUND</b>					
209.000.4251 AVIATION GRANT	-	-	-	-	-
209.000.4360 SALE OF GASOLINE	159,247	150,834	104,173	120,000	112,000
209.000.4999 CARRY OVER	-	-	-	73,000	50,000
<b>TOTAL AIRPORT FUND REV</b>	<b>159,247</b>	<b>150,834</b>	<b>104,173</b>	<b>193,000</b>	<b>162,000</b>

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
209.560.5202 SALES TAX	833	347	34	850	800
209.560.5211 CONTRACT SERVICES	13,158	-	-	8,000	8,000
209.560.5218 LICENCES & PERMITS	500	400	400	600	600
209.560.5231 GROUNDS MAINTENANCE	250	253	254	1,000	1,000
209.560.5261 ELECTRIC SERVICE	515	403	438	500	500
209.560.5273 OTHER INSURANCE-AV LIABILITY	2,890	3,251	3,800	4,000	4,500
209.560.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	1,000	-
209.560.5299 ADMINISTRATIVE ALLOCATION	-	-	40,095	48,000	53,190
209.560.5317 FUEL SUPPLIES	121,642	109,357	78,369	110,000	90,000
209.560.5319 GENERAL SUPPLIES	-	165	-	1,000	200
209.560.5507 CAPITAL OUTLAY - OTHER	7,430	-	-	9,000	-
<b>TOTAL AIRPORT FUND EXP</b>	<b>147,218</b>	<b>114,175</b>	<b>123,390</b>	<b>183,950</b>	<b>158,790</b>
<b>211 INCOME TAX FOR POLICE</b>					
211.000.4120 INCOME TAX COLLECTIONS	300,570	328,749	318,492	327,000	309,000
211.000.4999 CARRY OVER	-	-	-	460,000	440,000
<b>TOTAL INCOME TAX FOR POLICE REV</b>	<b>300,570</b>	<b>328,749</b>	<b>318,492</b>	<b>787,000</b>	<b>749,000</b>
211.000.5101 SALARIES & WAGES	100,264	116,316	153,298	167,000	169,000
211.000.5102 LONGEVITY	300	2,080	1,980	2,200	1,100
211.000.5103 OVERTIME	12,438	17,201	14,368	20,000	15,200
211.000.5105 HOLIDAY-PERSONAL	7,006	7,563	8,934	10,600	11,000
211.000.5106 SICK LEAVE	4,167	5,719	2,402	6,900	6,400
211.000.5107 VACATION	3,745	9,778	9,538	13,000	8,300
211.000.5111 PERS	-	-	4,695	6,000	-
211.000.5112 MEDICARE	1,945	2,345	2,946	3,200	3,100
211.000.5115 POLICE & FIRE PENSION	38,978	43,228	42,227	52,000	62,000
211.000.5117 WORKERS' COMPENSATION	1,055	2,376	3,385	7,100	8,000
211.000.5121 HEALTH & LIFE INSURANCE	40,438	48,449	78,189	92,000	98,000
211.000.5123 OTHER BENEFITS	814	300	-	1,000	1,000
211.000.5291 REFUNDS	84,512	5,753	-	-	-
211.000.5341 UNIFORM SUPPLIES	1,855	2,500	-	4,000	-
211.000.5413 EDUCATIONAL ASSISTANCE	-	-	-	-	1,000
<b>TOTAL INCOME TAX FOR POLICE EXP</b>	<b>297,516</b>	<b>263,609</b>	<b>321,963</b>	<b>385,000</b>	<b>384,100</b>
<b>214 RECYCLING FUND</b>					
214.000.4369 OTHER RECYCLING	509	363	2,825	500	700
214.000.4378 RECYCLING FEE	2,958	5,613	5,950	6,000	6,000
214.000.4379 TIRE RECYCLING FEE	664	552	477	700	700
214.000.4999 CARRY OVER	-	-	-	6,000	6,000
<b>TOTAL RECYCLING FUND REV</b>	<b>4,131</b>	<b>6,527</b>	<b>9,252</b>	<b>13,200</b>	<b>13,400</b>
214.000.5260 BRUSH/CONCRETE GRINDING	-	3,750	5,401	5,000	7,000
214.000.5267 RECYCLING DISPOSAL	600	1,047	600	3,000	4,000
214.000.5268 PLASTIC RECYCLING	1,200	101	-	1,000	-
214.000.5269 TIRE DISPOSAL	539	-	856	1,000	1,000
214.000.5507 CAPITAL OUTLAY - OTHER	-	3,504	1,595	-	-
<b>TOTAL RECYCLING FUND EXP</b>	<b>2,339</b>	<b>8,402</b>	<b>8,452</b>	<b>10,000</b>	<b>12,000</b>

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>		<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
<b>215</b>	<b>COMMUNITY ACTION FUND</b>					
215.000.4611	REIMBURSEMENTS REFUNDS	900	800	-	1,000	1,000
215.000.4620	DONATIONS	-	-	120	-	5,000
215.000.4720	TRANSFERS IN	-	-	-	1,630	-
215.000.4999	CARRY OVER	-	-	-	3,100	1,000
	<b>TOTAL COMMUNITY ACTION REV</b>	<b>900</b>	<b>800</b>	<b>120</b>	<b>5,730</b>	<b>7,000</b>
215.000.5319	GENERAL SUPPLIES	-	-	-	5,730	6,200
	<b>TOTAL COMMUNITY ACTION EXP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,730</b>	<b>6,200</b>
<b>221</b>	<b>POLICE PENSION FUND</b>					
221.000.4110	REAL ESTATE TAX	24,672	24,028	22,823	24,600	25,920
221.000.4113	MOBILE HOME TAX	40	34	18	50	50
221.000.4114	COMMERCIAL ACTIVITY TAX	2,691	1,346	-	-	-
221.000.4211	HOMESTEAD AND ROLLBACK TAX	1,988	2,960	2,974	2,500	3,000
221.000.4999	CARRY OVER	-	-	-	-	805
	<b>TOTAL POLICE PENSION REV</b>	<b>29,391</b>	<b>28,368</b>	<b>25,815</b>	<b>27,150</b>	<b>29,775</b>
221.000.5115	POLICE & FIRE PENSION	25,400	28,250	26,125	26,150	27,000
221.000.5213	COUNTY AUDITOR FEES	713	800	722	1,000	1,000
	<b>TOTAL POLICE PENSION EXP</b>	<b>26,113</b>	<b>29,050</b>	<b>26,846</b>	<b>27,150</b>	<b>28,000</b>
<b>225</b>	<b>FEMA FUND</b>					
225.000.4260	GRANT PROCEEDS	-	-	-	211,000	212,000
225.000.4999	CARRY OVER	-	-	-	12,009	12,009
	<b>TOTAL FEMA FUND REV</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>223,009</b>	<b>224,009</b>
225.000.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	223,009	224,000
	<b>TOTAL FEMA FUND EXP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>223,009</b>	<b>224,000</b>
<b>253</b>	<b>URBAN DEVELOPMENT BLOCK GRANT FUND</b>					
253.000.4999	CARRY OVER	-	-	-	29,500	4,565.63
	<b>TOTAL UDBG REV</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,500</b>	<b>4,565.63</b>
253.000.5319	GENERAL SUPPLIES	-	-	496	-	-
253.000.5507	CAPITAL OUTLAY - OTHER	-	-	11,630	20,000	4,565.63
	<b>TOTAL UDBG EXP</b>	<b>-</b>	<b>-</b>	<b>12,127</b>	<b>20,000</b>	<b>4,565.63</b>

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>		<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
<b>254</b>	<b>ISSUE 1 FUND</b>					
254.000.4260	GRANT PROCEEDS	53,597	64,785	121,976	84,000	100,000
254.000.4730	NOTE/BOND/DEBT PROCEEDS	61,936	-	849,882	26,000	30,000
254.000.4999	CARRY OVER	-	-	-	93,000	120,000
	<b>TOTAL ISSUE 1 FUND REV</b>	<b>115,533</b>	<b>64,785</b>	<b>971,858</b>	<b>203,000</b>	<b>250,000</b>
254.000.5501	CAPITAL OUTLAY-BUILDING & IMPROVEM	31,936	16,166	-	-	-
254.000.5507	CAPITAL OUTLAY - OTHER	172,703	48,619	971,858	84,000	115,000
	<b>TOTAL ISSUE 1 FUND EXP</b>	<b>204,639</b>	<b>64,785</b>	<b>971,858</b>	<b>84,000</b>	<b>115,000</b>
<b>256</b>	<b>CDBG (HURON COUNTY)</b>					
256.000.4260	GRANT PROCEEDS	28,000	13,700	-	43,800	-
256.000.4611	REIMBURSEMENTS-REFUNDS	-	-	3,150	-	-
256.000.4750	ADVANCES IN	-	-	-	43,800	-
256.000.4760	TRANSFER FROM: OTHER	-	13,700	-	-	-
256.000.4999	CARRY OVER	-	-	-	4,000	4,000
	<b>TOTAL CDBG (HURON COUNTY) REV</b>	<b>28,000</b>	<b>27,400</b>	<b>3,150</b>	<b>91,600</b>	<b>4,000</b>
256.000.5507	CAPITAL OUTLAY - OTHER	28,000	13,700	-	43,800	-
256.000.5923	REPAYMENT OF ADVANCE	-	13,700	-	43,800	-
	<b>TOTAL CDBG (HURON COUNTY) EXP</b>	<b>28,000</b>	<b>27,400</b>	<b>-</b>	<b>87,600</b>	<b>-</b>
<b>257</b>	<b>NATUREWORKS GRANT</b>					
257.000.4260	GRANT PROCEEDS	-	-	-	-	-
257.000.4620	DONATIONS	-	-	-	-	-
257.000.4999	CARRY OVER	-	-	-	0.16	0.16
	<b>TOTAL NATUREWORKS GRANT REV</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.16</b>	<b>0.16</b>
257.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	0.16	0.16
	<b>TOTAL NATUREWORKS GRANT EXP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.16</b>	<b>0.16</b>
<b>272</b>	<b>DUI EDUCATION FUND</b>					
272.000.4520	DUI EDUCATION FINES	333	639	446	500	500
272.000.4999	CARRY OVER	-	-	-	2,200	2,300
	<b>TOTAL DUI EDUCATION FUND REV</b>	<b>333</b>	<b>639</b>	<b>446</b>	<b>2,700</b>	<b>2,800</b>
272.000.5103	OVERTIME	-	147	-	1,000	1,000
272.000.5112	MEDICARE	-	4	-	100	200
272.000.5115	POLICE & FIRE PENSION	-	43	-	200	300
272.000.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	417	-	-
272.000.5319	GENERAL SUPPLIES	33	296	-	1,000	1,000
	<b>TOTAL DUI EDUCATION FUND EXP</b>	<b>33</b>	<b>600</b>	<b>417</b>	<b>2,300</b>	<b>2,500</b>

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>		<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
<b>285</b>	<b>MUNICIPAL ROAD PERMISSIVE TAX</b>					
285.000.4270	PERMISSIVE TAX	27,866	26,093	26,707	26,000	29,000
285.000.4660	INTEREST EARNED	1,066	-	-	-	-
285.000.4760	TRANSFER FROM: OTHER	-	13,700	-	-	-
285.000.4999	CARRY OVER	-	-	-	194,000	226,000
	<b>TOTAL MUNI ROAD PERMISSIVE TAX REV</b>	<b>28,932</b>	<b>39,793</b>	<b>26,707</b>	<b>220,000</b>	<b>255,000</b>
285.000.5507	CAPITAL OUTLAY - OTHER	70,000	-	(39,312)	-	182,400
285.000.5922	OTHER TRANSFERS	-	13,700	-	-	-
	<b>TOTAL MUNI ROAD PERMISSIVE TAX EXP</b>	<b>70,000</b>	<b>13,700</b>	<b>(39,312)</b>	<b>-</b>	<b>182,400</b>
<b>286</b>	<b>AUTO REGISTRATION CITY LEVY</b>					
286.000.4241	AUTO REGISTRATION CITY SHARE	25,769	25,991	26,567	26,000	55,000
286.000.4999	CARRY OVER	-	-	-	25,000	1,000
	<b>TOTAL AUTO REG CITY LEVY REV</b>	<b>25,769</b>	<b>25,991</b>	<b>26,567</b>	<b>51,000</b>	<b>56,000</b>
286.000.5507	CAPITAL OUTLAY - OTHER	69,000	38,611	60,000	51,000	25,000
	<b>TOTAL AUTO REG CITY LEVY EXP</b>	<b>69,000</b>	<b>38,611</b>	<b>60,000</b>	<b>51,000</b>	<b>25,000</b>
<b>296</b>	<b>TREE COMMISSION</b>					
296.000.4613	SALE OF FIXED ASSETS	750	960	-	800	800
296.000.4710	TRANSFER FROM INCOME TAX	7,000	6,000	20,000	16,500	10,000
296.000.4999	CARRY OVER	-	-	-	8,000	19,500
	<b>TOTAL TREE COMMISSION REV</b>	<b>7,750</b>	<b>6,960</b>	<b>20,000</b>	<b>25,300</b>	<b>30,300</b>
296.000.5211	CONTRACT SERVICES	1,000	18,237	4,300	8,700	15,000
296.000.5319	GENERAL SUPPLIES	(648)	370	245	8,500	15,000
296.000.5403	CONFERENCE FEES & EXPENSE	35	70	-	200	200
	<b>TOTAL TREE COMMISSION EXP</b>	<b>387</b>	<b>18,677</b>	<b>4,545</b>	<b>17,400</b>	<b>30,200</b>
<b>297</b>	<b>POLICE RESTITUTION</b>					
297.000.4512	NORWALK MUNICIPAL COURT FINES	225	1,614	2,577	1,500	1,200
297.000.4630	RESTITUTION	320	70	944	500	500
297.000.4999	CARRY OVER	-	-	-	13,000	10,000
	<b>TOTAL POLICE RESTITUTION REV</b>	<b>545</b>	<b>1,684</b>	<b>3,521</b>	<b>15,000</b>	<b>11,700</b>
297.000.5103	OVERTIME	-	-	-	8,000	2,700
297.000.5112	MEDICARE	-	-	-	1,000	100
297.000.5115	POLICE & FIRE PENSION	-	-	-	1,500	500
297.000.5319	GENERAL SUPPLIES	-	-	-	500	3,000
	<b>TOTAL POLICE RESTITUTION EXP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,000</b>	<b>6,300</b>



**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>		<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
<b>301</b>	<b>INCOME TAX CAPITAL IMPROV</b>					
301.000.4120	INCOME TAX COLLECTIONS	873,115	657,498	636,985	655,000	620,000
301.000.4260	GRANT PROCEEDS	-	-	52,500	35,000	35,000
301.000.4611	REIMBURSEMENTS-REFUNDS	-	-	42,000	-	-
301.000.4710	TRANSFER FROM INCOME TAX	-	-	120,000	-	-
301.000.4713	TRANSFER FROM: OTHER	-	103,609	38,310	32,900	78,000
301.000.4750	ADVANCES IN	-	-	-	43,800	-
301.000.4999	CARRY OVER	-	-	-	340,000	100,000
	<b>TOTAL INC TAX CAP IMPROV REV</b>	<b>873,115</b>	<b>761,107</b>	<b>889,795</b>	<b>1,106,700</b>	<b>833,000</b>
301.000.5501	CAPITAL OUTLAY-BUILDING & IMPROVEM	4,468	-	109,115	200,000	265,000
301.000.5503	CAPITAL OUTLAY - EQUIPMENT	22,607	3,858	37,517	10,000	94,800
301.000.5505	CAPITAL OUTLAY - VEHICLES	256,050	329,083	138,079	55,000	96,000
301.000.5507	CAPITAL OUTLAY - OTHER	516,708	661,517	311,964	603,700	188,050
301.000.5912	TRANSFER TO NOTE RETIREMENT	180,100	150,000	100,000	100,000	160,000
301.000.5930	ADVANCES OUT	-	-	-	43,800	-
	<b>TOTAL INC TAX CAP IMPROV EXP</b>	<b>979,933</b>	<b>1,144,458</b>	<b>696,674</b>	<b>1,012,500</b>	<b>803,850</b>
<b>308</b>	<b>TIF IMPROVEMENT FUND</b>					
308.000.4110	REAL ESTATE TAX	70,887	68,111	72,305	71,000	72,000
308.000.4660	INTEREST EARNED	700	1,200	954	600	7,500
308.000.4730	NOTE/BOND/DEBT PROCEEDS	28,000	-	-	-	-
308.000.4999	CARRY OVER	-	-	-	28,600	14,600.00
	<b>TOTAL TIF IMPROV FUND REV</b>	<b>99,587</b>	<b>69,311</b>	<b>73,259</b>	<b>100,200</b>	<b>94,100.00</b>
308.000.5611	BOND PRINCIPAL	75,000	80,000	85,000	85,000	90,000
308.000.5612	BOND INTEREST	17,500	14,688	11,488	9,000	4,050
	<b>TOTAL TIF IMPROV FUND EXP</b>	<b>92,500</b>	<b>94,688</b>	<b>96,488</b>	<b>94,000</b>	<b>94,050</b>
<b>416</b>	<b>DEBT RETIREMENT</b>					
416.000.4660	INTEREST EARNED	333	671	500	1,600	1,000
416.000.4720	TRANSFERS IN	6,000	-	-	-	-
416.000.4730	NOTE/BOND/DEBT PROCEEDS	353,000	279,000	257,000	-	199,000
416.000.4740	TRANSFER FROM: CAPITAL IMPROV FUN	180,100	150,000	100,000	100,000	160,000
416.000.4999	CARRY OVER	-	-	-	76,000	65,000
	<b>TOTAL DEBT RETIREMENT REV</b>	<b>539,433</b>	<b>429,671</b>	<b>357,500</b>	<b>177,600</b>	<b>425,000</b>
416.000.5601	NOTE PRINCIPAL	491,000	411,000	279,000	260,000	228,000
416.000.5602	NOTE INTEREST	3,500	2,359	2,922	5,500	3,100
416.000.5613	BOND FEES	4,350	4,275	5,282	5,000	6,000
416.000.5621	OPWC PRINCIPAL	23,903	24,103	24,103	128,000	116,000
	<b>TOTAL DEBT RETIREMENT EXP</b>	<b>522,753</b>	<b>441,737</b>	<b>311,307</b>	<b>398,500</b>	<b>353,100</b>

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>		<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
<b>603</b>	<b>WATER FUND</b>					
603.000.4370	WATER METERED	1,183,255	1,276,503	1,366,676	1,345,000	1,368,000
603.000.4372	HYDRANT, SPRINKLER & CONSTRUCTION	31,657	33,030	33,105	33,000	33,000
603.000.4373	CITY PROPERTY LEASE	1,616	-	-	-	-
603.000.4375	METER TURN ONS-TESTS	6,655	7,036	5,660	7,000	6,000
603.000.4376	BULK WATER	57,946	52,038	58,312	58,000	58,000
603.000.4381	LAB ANALYSIS & HIGH STRENGTH	240	320	13,010	7,000	12,000
603.000.4384	DUCK BLIND DEPOSIT	-	-	150	300	300
603.000.4385	RECONNECT FEE	14,865	15,552	14,151	14,500	18,000
603.000.4395	ON ACCOUNT	(2,956)	(1,463)	3,648	-	-
603.000.4611	REIMBURSEMENTS-REFUNDS	343	-	716	-	500
603.000.4613	SALE OF FIXED ASSETS	459,115	-	500	-	-
603.000.4660	INTEREST EARNED	7,300	11,000	16,500	19,000	-
603.000.4665	RADIO READ ADDITIONAL FEES	1,184	1,332	740	1,100	1,000
603.000.4720	TRANSFERS IN	-	-	350,415	-	-
603.000.4999	CARRY OVER	-	-	-	900,000	1,300,000
<b>TOTAL WATER FUND REV</b>		<b>1,761,226</b>	<b>1,395,348</b>	<b>1,863,583</b>	<b>2,384,900</b>	<b>2,796,800</b>
603.641.5101	SALARIES & WAGES	253,317	237,021	244,694	290,100	243,000
603.641.5102	LONGEVITY	4,500	4,800	5,100	5,200	6,000
603.641.5103	OVERTIME	8,772	8,617	11,574	16,900	16,000
603.641.5104	RETIREMENT FRINGE PAYOUT	-	-	25,132	54,000	51,000
603.641.5105	HOLIDAY-PERSONAL	15,419	13,911	14,453	15,000	17,000
603.641.5106	SICK LEAVE	5,528	8,199	6,143	12,400	13,000
603.641.5107	VACATION	22,240	16,808	20,263	21,000	47,000
603.641.5111	PERS	43,915	40,556	42,292	50,500	50,000
603.641.5112	MEDICARE	4,347	3,990	4,549	5,300	5,100
603.641.5116	UNEMPLOYMENT	-	-	-	2,500	-
603.641.5117	WORKERS' COMPENSATION	3,471	5,842	6,259	11,800	13,000
603.641.5121	HEALTH & LIFE INSURANCE	88,628	85,666	75,229	77,000	134,000
603.641.5123	OTHER BENEFITS	62	217	82	500	500
603.641.5124	TUITION REIMBURSEMENT	-	-	-	500	-
603.641.5211	CONTRACT SERVICES	727	909	191	11,100	10,000
603.641.5215	ENGINEERING CONSULTANTS	2,675	-	15,351	25,000	25,000
603.641.5216	LABORATORY SERVICES	5,260	5,951	3,474	6,500	11,600
603.641.5218	LICENCES & PERMITS	6,738	7,820	4,600	8,500	8,000
603.641.5223	BUILDING REPAIR & MAINTENANCE	-	4,453	53	15,000	15,000
603.641.5229	EQUIPMENT REPAIR & MAINTENANCE	282	5,147	5,254	5,000	6,000
603.641.5231	GROUNDS MAINTENANCE	-	808	-	-	-
603.641.5237	JANITORIAL SERVICE	2,351	1,187	-	-	-
603.641.5241	MAINTENANCE CONTRACTS-GENERAL	8,700	8,366	13,068	12,100	15,100
603.641.5247	RADIO REPAIR & MAINTENANCE	192	-	-	-	-
603.641.5257	VEHICLE REPAIR & MAINTENANCE	-	-	652	2,000	2,000
603.641.5261	ELECTRIC SERVICE	54,936	61,912	65,982	62,000	90,000
603.641.5262	GAS SERVICE	7,823	5,985	3,992	9,000	12,000
603.641.5264	TELEPHONE/DATA SERVICE	1,308	1,524	3,479	700	1,000
603.641.5266	WATER & SEWER SERVICE	400	-	-	-	-
603.641.5271	GENERAL LIABILITY INSURANCE	9,677	8,000	8,572	10,000	-
603.641.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	1,000	1,000

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
603.641.5299 ADMINISTRATIVE ALLOCATION	19,416	125,493	214,637	190,500	416,420
603.641.5303 BUILDING SUPPLIES	-	-	95	2,000	2,000
603.641.5305 CHEMICALS	88,798	95,715	79,307	117,000	160,000
603.641.5311 CUSTODIAL SUPPLIES	359	400	535	800	8,000
603.641.5312 EQUIPMENT REPAIR SUPPLIES	13,227	3,882	12,821	20,000	20,000
603.641.5317 FUEL SUPPLIES	3,260	3,891	1,835	4,300	4,300
603.641.5319 GENERAL SUPPLIES	2,802	3,473	4,996	7,800	7,000
603.641.5321 LABORATORY SUPPLIES	10,327	14,136	18,836	20,000	25,000
603.641.5329 SAFETY SUPPLIES	438	1,418	693	1,500	1,500
603.641.5341 UNIFORM SUPPLIES	982	1,603	604	1,800	2,000
603.641.5349 VEHICLE REPAIR SUPPLIES	267	412	304	1,000	1,000
603.641.5371 DATA PROCESSING SUPPLIES	198	-	975	1,000	1,000
603.641.5373 OFFICE SUPPLIES	234	224	447	500	750
603.641.5401 TRAINING	1,110	3,296	2,394	8,000	8,000
603.641.5403 CONFERENCE FEES & EXPENSE	800	(44)	-	-	-
603.641.5407 DUES & SUBSCRIPTIONS	37	-	-	-	-
603.641.5413 EDUCATIONAL ASSISTANCE	-	-	-	-	2,000
603.641.5501 CAPITAL OUTLAY-BUILDING & IMPROVEM	-	116,664	-	-	-
603.641.5503 CAPITAL OUTLAY - EQUIPMENT	141,647	64,799	10,736	130,000	50,000
603.641.5505 CAPITAL OUTLAY - VEHICLES	-	-	103,731	-	-
603.641.5507 CAPITAL OUTLAY - OTHER	-	-	-	-	40,000
<b>TOTAL WATER PLANT DEPT EXP</b>	<b>835,168</b>	<b>973,053</b>	<b>1,033,383</b>	<b>1,236,800</b>	<b>1,541,270</b>
603.642.5207 COMPUTER SUPPORT & CONSULTING	1,100	1,195	895	1,000	1,200
603.642.5211 CONTRACT SERVICES	1,578	1,711	1,395	1,800	2,000
603.642.5218 LICENCES & PERMITS	170	125	255	300	300
603.642.5227 COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	200	-
603.642.5229 EQUIPMENT REPAIR & MAINTENANCE	521	398	289	700	1,000
603.642.5257 VEHICLE REPAIR & MAINTENANCE	-	-	-	500	500
603.642.5259 WATER MAIN MAINTENANCE	320	2,366	-	2,000	3,000
603.642.5261 ELECTRIC SERVICE	400	497	615	800	800
603.642.5262 GAS SERVICE	987	-	-	1,000	1,000
603.642.5264 TELEPHONE/DATA SERVICE	316	468	287	-	-
603.642.5271 GENERAL LIABILITY INSURANCE	10,573	7,000	10,286	12,000	-
603.642.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	1,000	1,000
603.642.5288 LEASES-UTILITY LINES, ETC.	471	604	450	1,000	1,000
603.642.5291 REFUNDS	343	526	7,467	1,000	5,000
603.642.5299 ADMINISTRATIVE ALLOCATION	-	263,044	282,537	240,000	425,520
603.642.5303 BUILDING SUPPLIES	-	-	-	200	200
603.642.5312 EQUIPMENT REPAIR SUPPLIES	1,672	2,179	1,557	2,000	2,500
603.642.5314 FIRE HYDRANT REPAIR SUPPLIES	3,391	3,346	4,694	5,000	5,000
603.642.5317 FUEL SUPPLIES	8,119	6,101	3,343	9,000	9,000
603.642.5319 GENERAL SUPPLIES	697	1,146	798	1,200	1,200
603.642.5327 RADIO SUPPLIES	75	291	-	600	600
603.642.5329 SAFETY SUPPLIES	280	640	500	600	600
603.642.5333 STREET REPAIR SUPPLIES	1,770	2,897	-	3,000	3,000
603.642.5337 SMALL TOOLS	188	300	115	300	500
603.642.5341 UNIFORM SUPPLIES	55	908	500	600	1,000
603.642.5343 WATER METERS	53,783	32,739	67,756	50,000	50,000
603.642.5345 WATER LINE SUPPLIES	11,900	10,199	3,361	16,000	15,000

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
603.642.5349 VEHICLE REPAIR SUPPLIES	310	313	1,403	1,500	1,500
603.642.5373 OFFICE SUPPLIES	150	149	145	200	200
603.642.5401 TRAINING	125	1,010	320	3,000	3,000
603.642.5503 CAPITAL OUTLAY - EQUIPMENT	-	-	-	4,000	-
603.642.5505 CAPITAL OUTLAY - VEHICLES	26,391	13,386	1,823	62,500	32,500
603.642.5507 CAPITAL OUTLAY - OTHER	150,669	-	4,250	100,000	75,000
603.642.5621 OPWC PRINCIPAL	10,923	-	-	-	-
603.642.5631 OWDA PRINCIPAL	25,184	12,781	-	-	-
603.642.5632 OWDA INTEREST	3,620	1,621	-	-	-
<b>TOTAL WATER DISTRIBUTION DEPT EXP</b>	<b>587,903</b>	<b>367,940</b>	<b>395,043</b>	<b>523,000</b>	<b>643,120</b>
603.643.5211 CONTRACT SERVICES	1,100	1,073	1,062	1,100	2,500
603.643.5216 LABORATORY SERVICES	-	-	2,500	2,500	2,500
603.643.5218 LICENCES & PERMITS	1,285	1,555	1,485	2,000	2,000
603.643.5223 BUILDING REPAIR & MAINTENANCE	-	-	3,119	10,000	10,000
603.643.5229 EQUIPMENT REPAIR & MAINTENANCE	13	127	207	500	500
603.643.5245 PARKING LOT MAINTENANCE	779	2,019	-	-	-
603.643.5261 ELECTRIC SERVICE	34,174	34,558	42,076	40,000	43,000
603.643.5291 REFUNDS - DUCK BLIND	-	100	50	-	300
603.643.5294 REAL ESTATE TAXES	338	285	271	400	400
603.643.5304 CHEMICALS	-	-	4,180	20,000	40,000
603.643.5319 GENERAL SUPPLIES	1,303	1,937	-	2,000	2,000
603.643.5334 GROUNDS MAINTENANCE SUPPLIES	-	-	471	8,000	8,000
603.643.5507 CAPITAL OUTLAY - OTHER	-	-	65,550	100,000	30,000
<b>TOTAL RESERVOIR DEPT EXP</b>	<b>38,991</b>	<b>41,653</b>	<b>120,971</b>	<b>186,500</b>	<b>141,200</b>
<b>TOTAL WATER FUND EXP</b>	<b>1,462,062</b>	<b>1,382,645</b>	<b>1,549,397</b>	<b>1,946,300</b>	<b>2,325,590</b>
<b>604 SEWER FUND</b>					
604.000.4260 GRANT PROCEEDS	-	-	-	-	-
604.000.4373 CITY PROPERTY LEASE	-	1,616	1,616	1,600	1,800
604.000.4380 SEWER SALES	1,560,204	1,646,100	1,608,914	1,600,000	1,580,000
604.000.4381 LAB ANALYSIS & HIGH STRENGTH	82,006	105,880	76,657	80,000	53,000
604.000.4383 SEPTAGE PROCESSING FEES	54,060	50,606	86,009	50,000	80,000
604.000.4385 RECONNECT FEE	14,811	15,316	13,730	15,000	18,000
604.000.4611 REIMBURSEMENTS-REFUNDS	-	-	-	19,000	-
604.000.4612 SUNDRY	4,609	1,865	1,245	2,000	2,000
604.000.4660 INTEREST EARNED	2,200	2,800	9,000	17,000	-
604.000.4730 NOTE/BOND/DEBT PROCEEDS	1,564,872	-	-	-	-
604.000.4999 CARRY OVER	-	-	-	795,000	1,000,000
<b>TOTAL SEWER FUND REV</b>	<b>3,283,142</b>	<b>1,824,184</b>	<b>1,797,171</b>	<b>2,579,600</b>	<b>2,734,800</b>
604.651.5101 SALARIES & WAGES	441,624	401,381	390,504	441,000	428,000
604.651.5102 LONGEVITY	11,300	11,880	10,920	9,200	11,000
604.651.5103 OVERTIME	9,345	10,753	14,047	14,000	13,000
604.651.5104 RETIREMENT FRINGE PAYOUT	-	27,546	31,179	153,000	127,000
604.651.5105 HOLIDAY-PERSONAL	26,765	25,664	24,602	25,800	27,000
604.651.5106 SICK LEAVE	11,324	25,610	9,419	13,700	12,000
604.651.5107 VACATION	46,186	42,836	32,512	43,400	47,000

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
604.651.5109 PART-TIME WAGES	-	-	-	16,000	16,000
604.651.5111 PERS	77,064	72,970	68,054	78,100	77,000
604.651.5112 MEDICARE	6,564	6,570	6,325	8,100	8,000
604.651.5117 WORKERS' COMPENSATION	6,070	10,207	11,638	18,200	22,000
604.651.5121 HEALTH & LIFE INSURANCE	164,462	145,182	159,963	192,000	210,000
604.651.5123 OTHER BENEFITS	92	680	228	1,000	1,000
604.651.5124 TUITION REIMBURSEMENT	-	-	-	1,000	-
604.651.5207 COMPUTER SUPPORT & CONSULTING	-	-	-	-	1,800
604.651.5211 CONTRACT SERVICES	-	-	-	10,000	15,000
604.651.5215 ENGINEERING CONSULTANTS	49,372	28,335	9,040	15,000	15,000
604.651.5216 LABORATORY SERVICES	19,764	17,904	19,422	24,000	24,000
604.651.5218 LICENSES & PERMITS	6,460	6,327	6,288	7,000	7,000
604.651.5223 BUILDING REPAIR & MAINTENANCE	-	-	-	1,000	3,000
604.651.5229 EQUIPMENT REPAIR & MAINTENANCE	10,996	9,036	27,580	35,000	35,000
604.651.5237 JANITORIAL SERVICE	4,276	2,123	1,571	-	-
604.651.5241 MAINTENANCE CONTRACTS-GENERAL	850	3,291	-	3,700	3,700
604.651.5243 MOWING CONTRACT	1,988	2,260	-	-	-
604.651.5247 RADIO REPAIR & MAINTENANCE	-	291	-	200	-
604.651.5257 VEHICLE REPAIR & MAINTENANCE	2,031	-	60	3,000	3,000
604.651.5261 ELECTRIC SERVICE	247,207	254,998	246,486	270,000	270,000
604.651.5262 GAS SERVICE	12,746	10,288	9,278	13,000	13,000
604.651.5264 TELEPHONE/DATA SERVICE	4,138	5,076	6,030	-	-
604.651.5265 TRASH DISPOSAL SERVICE	3,000	3,400	3,036	3,900	3,900
604.651.5266 WATER & SEWER SERVICE	689	-	-	-	-
604.651.5267 LIQUID HAZARDOUS WASTE REMOVAL	455	600	1,765	3,000	5,000
604.651.5271 GENERAL LIABILITY INSURANCE	12,096	11,000	12,857	15,000	-
604.651.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	1,000	1,000
604.651.5281 ADVERTISING	62	-	-	200	200
604.651.5294 REAL ESTATE TAXES	297	311	388	300	500
604.651.5299 ADMINISTRATIVE ALLOCATION	19,416	125,493	134,148	190,500	364,350
604.651.5305 CHEMICALS	17,179	37,534	41,524	48,000	48,000
604.651.5311 CUSTODIAL SUPPLIES	-	525	1,038	1,000	1,200
604.651.5312 EQUIPMENT REPAIR SUPPLIES	18,390	23,996	35,675	35,000	35,000
604.651.5317 FUEL SUPPLIES	9,572	7,745	4,466	11,000	11,000
604.651.5319 GENERAL SUPPLIES	1,255	1,064	1,401	2,000	2,000
604.651.5321 LABORATORY SUPPLIES	5,317	4,761	12,362	10,000	15,000
604.651.5329 SAFETY SUPPLIES	1,093	919	1,397	4,000	4,000
604.651.5334 GROUNDS MAINTENANCE SUPPLIES	36	89	430	1,500	1,000
604.651.5337 SMALL TOOLS	93	311	299	300	500
604.651.5341 UNIFORM SUPPLIES	933	238	1,464	2,000	2,000
604.651.5349 VEHICLE REPAIR SUPPLIES	1,064	1,270	11,281	5,000	5,000
604.651.5371 DATA PROCESSING SUPPLIES	967	1,014	1,081	2,000	1,500
604.651.5373 OFFICE SUPPLIES	209	225	480	500	1,000
604.651.5401 TRAINING	1,490	705	1,280	4,000	4,000
604.651.5403 CONFERENCE FEES & EXPENSE	125	408	20	1,000	1,000
604.651.5407 DUES & SUBSCRIPTIONS	974	578	117	200	200
604.651.5413 EDUCATIONAL ASSISTANCE	-	-	-	-	2,000
604.651.5501 CAPITAL OUTLAY-BUILDING & IMPROVEM	1,588,875	380,159	213,352	-	-
604.651.5503 CAPITAL OUTLAY - EQUIPMENT	36,001	50,481	100,244	170,000	170,000
604.651.5507 CAPITAL OUTLAY - OTHER	-	-	-	24,000	40,000

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
<b>TOTAL W P C PLANT DEPT EXP</b>	<b>2,880,212</b>	<b>1,774,034</b>	<b>1,665,248</b>	<b>1,931,800</b>	<b>2,108,850</b>
604.652.5207 COMPUTER SUPPORT & CONSULTING	931	1,195	895	1,000	1,000
604.652.5211 CONTRACT SERVICES	1,115	1,300	1,934	2,000	2,000
604.652.5218 LICENSES & PERMITS	90	135	158	200	200
604.652.5227 COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	200	200
604.652.5229 EQUIPMENT REPAIR & MAINTENANCE	326	673	628	800	800
604.652.5249 SEWER LINE MAINTENANCE	750	-	-	2,000	2,000
604.652.5257 VEHICLE REPAIR & MAINTENANCE	-	-	575	1,000	1,500
604.652.5262 GAS SERVICE	600	-	-	1,000	1,000
604.652.5264 TELEPHONE/DATA SERVICE	412	296	717	-	-
604.652.5271 GENERAL LIABILITY INSURANCE	1,210	1,000	1,714	2,000	-
604.652.5275 INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	1,000	1,000
604.652.5288 LEASES-UTILITY LINES, ETC.	3,000	3,142	3,546	3,200	3,600
604.652.5291 REFUNDS	-	-	204	400	1,000
604.652.5299 ADMINISTRATIVE ALLOCATION	-	71,739	201,812	240,000	372,300
604.652.5312 EQUIPMENT REPAIR SUPPLIES	1,600	1,600	1,259	1,600	1,600
604.652.5317 FUEL SUPPLIES	8,099	6,198	3,534	10,000	10,000
604.652.5319 GENERAL SUPPLIES	838	725	758	1,000	1,000
604.652.5327 RADIO SUPPLIES	-	-	-	800	800
604.652.5329 SAFETY SUPPLIES	390	460	480	700	800
604.652.5333 STREET REPAIR SUPPLIES	500	974	-	1,000	1,000
604.652.5337 SMALL TOOLS	400	336	183	500	500
604.652.5341 UNIFORM SUPPLIES	83	825	500	700	1,000
604.652.5347 SEWER LINE SUPPLIES	7,336	6,590	4,490	10,000	10,000
604.652.5349 VEHICLE REPAIR SUPPLIES	392	1,037	1,200	1,200	1,300
604.652.5373 OFFICE SUPPLIES	99	149	198	200	200
604.652.5401 TRAINING	350	1,240	1,685	3,500	3,500
604.652.5403 CONFERENCE FEES & EXPENSE	9	-	-	1,000	1,000
604.652.5503 CAPITAL OUTLAY - EQUIPMENT	-	-	11,293	-	-
604.652.5505 CAPITAL OUTLAY - VEHICLES	26,391	78,622	-	62,500	32,500
604.652.5507 CAPITAL OUTLAY - OTHER	-	2,500	-	-	-
<b>TOTAL WASTE WATER COLLECTION EXF</b>	<b>302,608</b>	<b>180,735</b>	<b>237,764</b>	<b>349,500</b>	<b>451,800</b>
<b>TOTAL WASTE WATER EXP</b>	<b>3,182,820</b>	<b>1,954,769</b>	<b>1,903,012</b>	<b>2,281,300</b>	<b>2,560,650</b>
<b>605 STORMWATER FUND</b>					
605.000.4730 NOTE/BOND/DEBT PROCEEDS	-	-	-	-	-
605.000.4999 CARRY OVER	-	-	-	55,842	38,500
<b>TOTAL STORMWATER REV</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,842</b>	<b>38,500</b>
605.000.5211 CONTRACT SERVICES	500	-	-	-	-
605.000.5507 CAPITAL OUTLAY - OTHER	38,632	-	-	55,842	38,500
<b>TOTAL STORMWATER EXP</b>	<b>39,132</b>	<b>-</b>	<b>-</b>	<b>55,842</b>	<b>38,500</b>
<b>609 WATER CAPITAL &amp; DEBT RETIREMENT FUND</b>					
609.000.4385 COLLECTIONS-UTILITY	82,612	90,188	91,680	91,000	92,000
609.000.4660 INTEREST EARNED	3,000	4,696	4,000	13,000	-

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
609.000.4720 TRANSFERS IN	344,500	5,500	462,597	-	-
609.000.4730 NOTE/BOND/DEBT PROCEEDS	150,000	-	-	-	-
609.000.4999 CARRY OVER	-	-	-	625,000	500,000
<b>TOTAL WATER CAP &amp; DEBT RET REV</b>	<b>580,112</b>	<b>100,384</b>	<b>558,277</b>	<b>729,000</b>	<b>592,000</b>
609.000.5503 CAPITAL OUTLAY - EQUIPMENT					215,000
609.000.5507 CAPITAL OUTLAY - OTHER	-	3,750	42,243	280,000	80,000
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	26,207	30,000	31,000
609.000.5632 OWDA INTEREST	-	1,493	2,598	2,400	2,000
<b>TOTAL WATER CAP &amp; DEBT RET EXP</b>	<b>150,000</b>	<b>254,897</b>	<b>71,047</b>	<b>312,400</b>	<b>328,000</b>
<b>610 SEWER CAPITAL &amp; DEBT RETIREMENT</b>					
610.000.4385 COLLECTIONS-UTILITY	179,151	241,285	250,383	250,000	251,000
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	660,000
610.000.4999 CARRY OVER	-	-	-	723,000	547,000
<b>TOTAL SEWER CAP &amp; DEBT RET REV</b>	<b>1,634,573</b>	<b>1,288,593</b>	<b>1,119,383</b>	<b>1,773,100</b>	<b>1,458,000</b>
610.000.5503 CAPITAL OUTLAY - EQUIPMENT	-	-	-	100,000	175,000
610.000.5505 CAPITAL OUTLAY - VEHICLES	-	-	-	11,000	-
610.000.5507 CAPITAL OUTLAY - OTHER	-	-	-	150,000	9,000
610.000.5605 SEWER NOTE REPAYMENT	940,000	950,000	910,000	860,000	760,000
610.000.5606 NOTE INTEREST	14,888	5,453	9,646	17,500	9,900
610.000.5613 BOND FEES	7,350	-	-	8,000	8,000
610.000.5621 OPWC PRINCIPAL	4,918	4,918	7,418	10,000	10,000
610.000.5631 OWDA PRINCIPAL	47,632	96,420	146,063	204,600	195,000
610.000.5632 OWDA INTEREST	6,212	11,268	20,319	30,000	25,000
<b>TOTAL SEWER CAP &amp; DEBT RET EXP</b>	<b>1,021,000</b>	<b>1,068,059</b>	<b>1,093,446</b>	<b>1,391,100</b>	<b>1,191,900</b>
<b>620 WATER CAPITAL EXTENSION</b>					
620.000.4371 WATER TAPS	850	3,450	5,384	3,000	8,000
620.000.4999 CARRY OVER	-	-	-	85,800	95,000
<b>TOTAL WATER CAPITAL EXT REV</b>	<b>850</b>	<b>3,450</b>	<b>5,384</b>	<b>88,800</b>	<b>103,000</b>
620.000.5291 REFUNDS	-	-	2,632	-	-
620.000.5507 CAPITAL OUTLAY - OTHER	26,291	5,799	-	87,000	90,000
<b>TOTAL WATER CAPITAL EXT EXP</b>	<b>26,291</b>	<b>5,799</b>	<b>2,632</b>	<b>87,000</b>	<b>90,000</b>
<b>630 SEWER CAPITAL EXTENSION</b>					
630.000.4386 SEWER TAPS	850	3,400	-	3,000	5,000
630.000.4999 CARRY OVER	-	-	-	87,400	90,000
<b>TOTAL SEWER CAPITAL EXT REV</b>	<b>850</b>	<b>3,400</b>	<b>-</b>	<b>90,400</b>	<b>95,000</b>

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>		<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
630.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	90,000	87,800
	<b>TOTAL SEWER CAPITAL EXT EXP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,000</b>	<b>87,800</b>
<b>801 BID BOND DEPOSITS</b>						
801.000.4640	BID BOND DEPOSITS	15,540	12,729	11,382	60,000	60,000
801.000.4999	CARRY OVER	-	-	-	-	-
	<b>TOTAL BID BOND REV</b>	<b>15,540</b>	<b>12,729</b>	<b>11,382</b>	<b>60,000</b>	<b>60,000</b>
801.000.5291	REFUNDS	16,073	4,729	19,382	60,000	60,000
801.000.5922	OTHER TRANSFERS	-	-	6,602.39	-	-
	<b>TOTAL BID BOND EXP</b>	<b>16,073</b>	<b>4,729</b>	<b>25,985</b>	<b>60,000</b>	<b>60,000</b>
<b>807 ELECTRIC SYSTEM SALE</b>						
807.000.4660	INTEREST EARNED	13,286	19,312	18,999	32,800	78,000
807.000.4999	CARRY OVER	-	-	-	1,575,000	1,575,000
	<b>TOTAL ELECTRIC SYSTEM SALE REV</b>	<b>13,286</b>	<b>19,312</b>	<b>18,999</b>	<b>1,607,800</b>	<b>1,653,000</b>
807.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-
807.000.5922	OTHER TRANSFERS	-	103,609	18,999	32,900	78,000
	<b>TOTAL ELECTRIC SYSTEM SALE EXP</b>	<b>-</b>	<b>103,609</b>	<b>18,999</b>	<b>32,900</b>	<b>78,000</b>
<b>808 POLICE TRAINING FUND</b>						
808.000.4260	GRANT PROCEEDS	-	1,120	1,200	5,000	5,000
808.000.4999	CARRYOVER	-	-	-	2,320	6,000
	<b>TOTAL POLICE TRAINING FUND REV</b>	<b>-</b>	<b>1,120</b>	<b>1,200</b>	<b>7,320</b>	<b>11,000</b>
808.000.5401	TRAINING	-	-	-	7,000	7,300
	<b>TOTAL POLICE TRAINING FUND EXP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,000</b>	<b>7,300</b>
<b>811 INSURANCE AGENCY</b>						
811.000.4611	REIMBURSEMENTS-REFUNDS	-	-	8,247	10,000	19,200
811.000.4999	CARRY OVER	-	-	-	580	-
	<b>TOTAL INSURANCE AGENCY REV</b>	<b>-</b>	<b>-</b>	<b>8,247</b>	<b>10,000</b>	<b>19,200</b>
811.000.5121	HEALTH & LIFE INSURANCE	-	-	5,874	10,000	19,200
	<b>TOTAL INSURANCE AGENCY EXP</b>	<b>-</b>	<b>-</b>	<b>5,874</b>	<b>10,000</b>	<b>19,200</b>



**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>		<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
<b>812</b>	<b>INSURANCE ESCROW</b>					
812.000.4611	REIMBURSEMENTS-REFUNDS	11,780	-	49,078	100,000	200,000
812.000.4999	CARRY OVER	-	-	-	-	-
	<b>TOTAL INSURANCE ESCROW REV</b>	<b>11,780</b>	<b>-</b>	<b>49,078</b>	<b>100,000</b>	<b>200,000</b>
812.000.5291	REFUNDS	-	11,780	49,078	100,000	200,000
	<b>TOTAL INSURANCE ESCROW EXP</b>	<b>-</b>	<b>11,780</b>	<b>49,078</b>	<b>100,000</b>	<b>200,000</b>
<b>817</b>	<b>CENTENNIAL FUND</b>					
817.000.4620	DONATIONS	-	-	-	10,000	-
817.000.4999	CARRYOVER	-	-	-	-	9,741
	<b>TOTAL CENTENNIAL FUND REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>9,741</b>
817.000.5319	GENERAL SUPPLIES	-	-	-	10,000	-
817.000.5922	OTHER TRANSFERS	-	-	-	-	9,741
	<b>TOTAL CENTENNIAL FUND EXPENSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>9,741</b>
<b>818</b>	<b>ROY DOSTER PLAZA FUND</b>					
818.000.4620	DONATIONS	-	-	-	10,000	10,000
818.000.4999	CARRYOVER	-	-	-	-	1,200
	<b>TOTAL ROY DOSTER FUND REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>11,200</b>
818.000.5319	GENERAL SUPPLIES	-	-	-	10,000	11,200
	<b>TOTAL ROY DOSTER FUND EXPENSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>11,200</b>
<b>820</b>	<b>CEMETERY TRUST</b>					
820.000.4321	CEMETERY LOTS	1,300	1,400	3,300	1,500	3,000
820.000.4999	CARRY OVER	-	-	-	23,000	26,600
	<b>TOTAL CEMETERY TRUST REV</b>	<b>1,300</b>	<b>1,400</b>	<b>3,300</b>	<b>24,500</b>	<b>29,600</b>
820.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	24,000	28,000
	<b>TOTAL CEMETERY TRUST EXP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,000</b>	<b>28,000</b>
<b>825</b>	<b>FIRE CAPITAL EQUIPMENT</b>					
825.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-	10,000
825.000.4620	DONATIONS	5,000	-	-	-	-
825.000.4999	CARRY OVER	-	-	-	3.71	3.71
	<b>TOTAL FIRE CAPITAL EQUIP REV</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>3.71</b>	<b>10,003.71</b>
825.000.5505	CAPITAL OUTLAY - VEHICLES	15,000	15,000	-	-	-
825.000.5507	CAPITAL OUTLAY - OTHER	-	23,850	-	-	10,000
825.000.5922	OTHER TRANSFERS	-	-	-	-	-
	<b>TOTAL FIRE CAPITAL EQUIP EXP</b>	<b>15,000</b>	<b>38,850</b>	<b>-</b>	<b>-</b>	<b>10,000.00</b>

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>		<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
<b>831</b>	<b>UNCLAIMED MONIES</b>					
831.000.4611	REIMBURSEMENTS-REFUNDS	2,526	4,018	1,521	2,000	5,000
831.000.4999	CARRY OVER	-	-	-	8,000	8,000
	<b>TOTAL UNCLAIMED MONIES REV</b>	<b>2,526</b>	<b>4,018</b>	<b>1,521</b>	<b>10,000</b>	<b>13,000</b>
831.000.5291	REFUNDS	57	863	338	10,000	13,000
	<b>TOTAL UNCLAIMED MONIES EXP</b>	<b>57</b>	<b>863</b>	<b>338</b>	<b>10,000</b>	<b>13,000</b>
<b>850</b>	<b>DRUG ABUSE FUND</b>					
850.000.4620	DONATIONS	3,050	6,032	3,074	7,000	10,000
850.000.4630	RESTITUTION	-	-	-	500	500
850.000.4999	CARRY OVER	-	-	-	10,000	12,000
	<b>TOTAL DRUG ABUSE FUND REV</b>	<b>3,050</b>	<b>6,032</b>	<b>3,074</b>	<b>17,500</b>	<b>22,500</b>
850.000.5211	CONTRACT SERVICES	176	-	42	7,000	7,000
850.000.5319	GENERAL SUPPLIES	2,383	99	-	8,000	6,000
850.000.5401	TRAINING	-	-	1,881	-	-
	<b>TOTAL DRUG ABUSE FUND EXP</b>	<b>2,559</b>	<b>24,718</b>	<b>1,923</b>	<b>15,000</b>	<b>13,000</b>
<b>870</b>	<b>CITY DECORATION FUND</b>					
870.000.4710	TRANSFER FROM INCOME TAX	-	-	-	-	10,000
870.000.4999	CARRY OVER	-	-	-	10,100	4,650
	<b>TOTAL CITY DECORATION FUND REV</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,100</b>	<b>14,650</b>
870.000.5297	OTHER SERVICES	521	-	-	-	-
870.000.5319	GENERAL SUPPLIES	-	232	1,345	10,000	12,000
	<b>TOTAL CITY DECORATION FUND EXP</b>	<b>521</b>	<b>232</b>	<b>1,345</b>	<b>10,000</b>	<b>12,000</b>
<b>890</b>	<b>DEPOSIT TRUST FUND</b>					
890.000.4390	DEPOSITS	11,133	12,390	9,968	13,000	16,500
890.000.4999	CARRY OVER	-	-	-	74,000	70,000
	<b>TOTAL DEPOSIT TRUST REV</b>	<b>11,133</b>	<b>12,390</b>	<b>9,968</b>	<b>87,000</b>	<b>86,500</b>
890.000.5291	REFUNDS	8,227	9,055	7,950	87,000	50,000
	<b>TOTAL DEPOSIT TRUST EXP</b>	<b>8,227</b>	<b>9,055</b>	<b>7,950</b>	<b>87,000</b>	<b>50,000</b>

**2018 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>		<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>
<b>895</b>	<b>CLOCK TOWER FUND</b>					
895.000.4620	DONATIONS	5,905	3,750	24,245	10,000	100,000
895.000.4999	CARRY OVER	-	-	-	24,500	52,000
<b>TOTAL CLOCK TOWER REV</b>		<b>5,905</b>	<b>3,750</b>	<b>24,245</b>	<b>34,500</b>	<b>152,000</b>
895.000.5290	PRINTING & REPRODUCTION	-	-	1,232	-	1,500
895.000.5291	REIMBURSEMENTS - REFUNDS	-	-	-	26,000	-
895.000.5507	CAPITAL OUTLAY - OTHER	-	7,500	-	-	148,500
<b>TOTAL CLOCK TOWER EXP</b>		<b>-</b>	<b>7,500</b>	<b>1,232</b>	<b>26,000</b>	<b>150,000</b>
TOTAL REVENUE		15,278,625	13,579,454	15,803,846	22,902,476	23,144,875
TOTAL EXPENSE		15,232,521	14,059,432	15,589,259	18,348,982	18,923,407
		46,104	(479,978)	214,587	4,553,494	4,221,468

## **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 or projects. 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 two \$5 City enacted permissive tax for street construction and repair purposes. Monies are received from the State upon collection, unlike the other permissive tax fund. 2018 marked the first year the City received two of these taxes.

**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

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

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

### 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.

### 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.

## 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.

**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 as a value of \$100,000, the assess 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.

**Permanent Fund** - a fund where the maintenance of the principal is required.

**Professional Development** - A budget account that reflects expenditures for training, education,

## Glossary of Budget Terms

periodicals, memberships, and travel to conferences.

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

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

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

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

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

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

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

**Special Revenue Fund** - An account established to collect money that must be used for a specific project.

**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.