

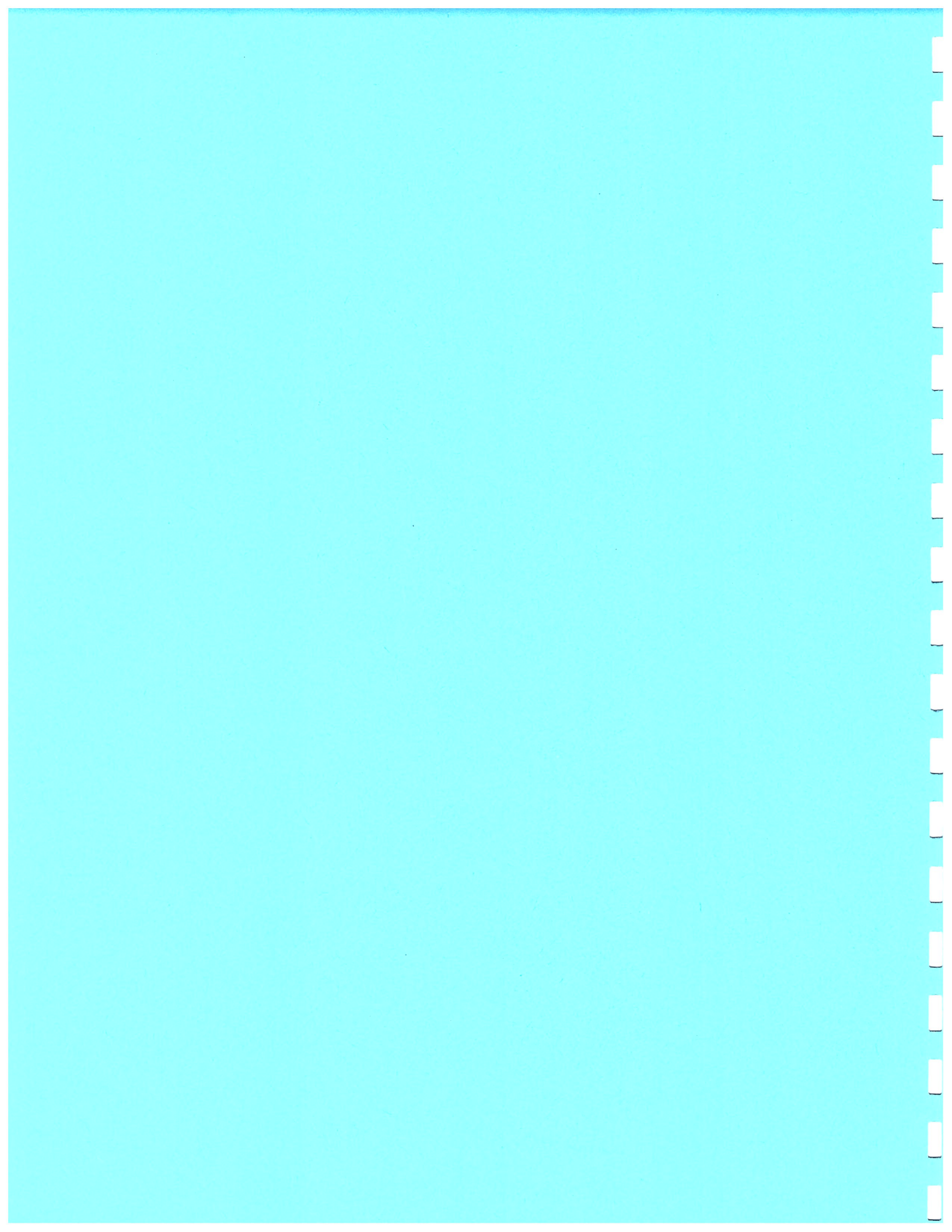
OK

**2019
Appropriation
Budget**



Sue Johnson
Finance Director

Jim Ludban
City Manager



City of Willard, Ohio

**Appropriation Budget
for the Fiscal Year
January 1, 2019 - December 31, 2019**

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, 2018**

Appointed Official:

Mayor

Joe Daniel

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 (Council President)

James Johnson

Council at Large

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 Superintendent

Dean Montoney

Water & Waste Water Plant Superintendent

Scott Pifher

**City of Willard
2019 Appropriation Budget**

Table of Contents

	Page
Title Page	
Listing of City Officials	
Statement of Financial Policies	1
Revenue Expense Chart 2012-2018	3
Capital Expense Chart	5
Capital Detail	7-8
5-Year Capital Improvements Plan	9-11
Debt Payments Summary	12
Vehicle List	13-14
Transfers Summary	15
Fund & Department Listing	16
Chart of Accounts - Revenue	17
Chart of Accounts - Expense	18-19
Budget Summary Summary	20-21

2019 Appropriation Detail

Fund	Dept	Description	Page
General Fund			
101		General Fund Revenue	22
101	101	City Council	22
101	102	Mayor	22
101	103	City Clerk	22-23
101	104	City Manager	23
101	105	Finance	23-24
101	106	Law Director	24
101	110	Miscellaneous Executive	24
101	117	City Hall	24
101	208	Police	24-25
101	209	Fire	25-26
101	212	Rescue	26
101	219	Code Enforcement	26-27
101	307	Public Service	27
101	316	Engineering & Public Works	27
101	518	City Garage	27-28
101	523	Cemetery	28

Fund	Dept	Description	Page
202	130	Income Tax	28-29
203	361	Street Maintenance & Repair	29-30
204	000	School Resource Officer	30
206	362	State Highway	30
208	472	Recreation	30-31
209	560	Airport	31
211	000	Police Income Tax	32
214	000	Recycling	32
215	000	Community Action	32
221	000	Police Pension	32
225	000	Federal Emergency Management (FEMA)	33
253	000	Urban Development Block Grant (UDBG)	33
254	000	Issue I	33
256	000	Community Development Block Grant (CDBG)	33
257	000	Nature Works	33
272	000	DUI	34
285	000	Municipal Road Permissive Tax	34
286	000	Auto Registration City Levy	34
296	000	Tree Commission	34
297	000	Police Restitution	34
301	000	Income Tax Capital Improvement	35
308	000	Tax Increment Finance (TIF) Improvement	35
416	000	Debt Retirement	35
603		Water Fund Revenue	35-36
603	641	Water Plant	36
603	642	Water Distribution	36-37
603	643	Reservoir	37
604		Sewer Fund Revenue	37
604	651	Water Pollution Control Plant	37-38
604	652	Wastewater Collection	38-39
605	000	Storm Water	39
609	000	Water Capital & Debt Retirement	39
610	000	Sewer Capital & Debt Retirement	39
620	000	Water Capital Extension	40
630	000	Sewer Capital Extension	40

Fund	Dept	Description	Page
801	000	Bid Bond	40
807	000	Electric System Sale	40
808	000	Police Training	40
811	000	Insurance Agency	40
812	000	Insurance Escrow	41
817	000	Centennial	41
818	000	Roy Doster	41
820	000	Cemetery Trust	41
825	000	Fire Capital Equipment	41
831	000	Unclaimed Funds	41
850	000	Drug Abuse	42
870	000	City Decoration	42
890	000	Water Deposit Trust	42
895	000	Clock Tower	42
		Fund Descriptions	43-46
		Glossary of Budget Terms	47-50

City of Willard Statement of Financial Policies

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

This policy is designed to:

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

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

Revenues will be projected conservatively, but realistically, considering:

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

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

Expenditures will be projected conservatively considering:

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

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

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

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

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

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

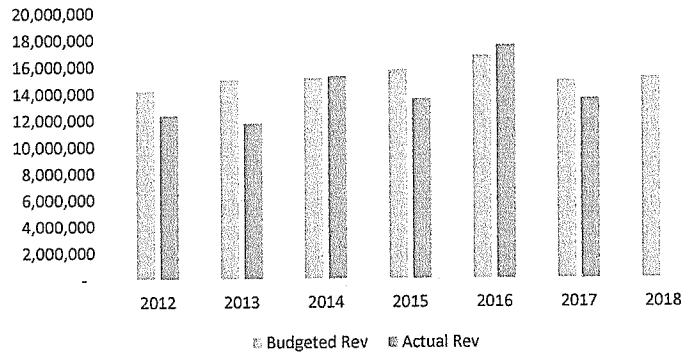
Revenue / Expense Comparison

	2012	2013	2014	2015	2016	2017	2018
Budgeted Rev	14,212,950	15,035,892	15,151,600	15,777,027	16,795,583	14,954,522	15,163,217
Actual Rev	12,351,567	11,757,029	15,278,625	13,579,454	17,566,122	13,582,181	
% received	87%	78%	101%	86%	105%	91%	0%

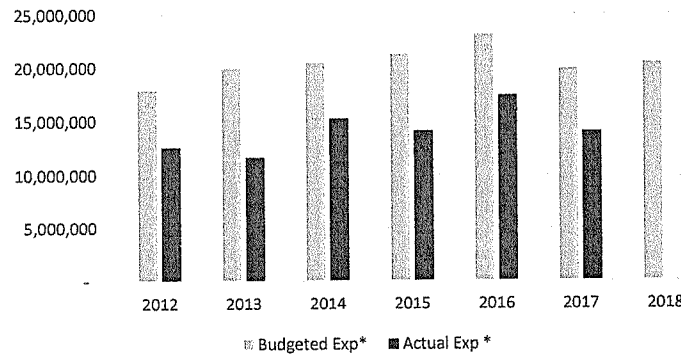
	2012	2013	2014	2015	2016	2017	2018
Budgeted Exp*	17,887,214	19,935,681	20,465,002	21,288,372	23,097,166	19,897,363	20,468,158
Actual Exp *	12,604,600	11,650,892	15,232,521	14,059,432	17,351,536	14,014,416	
% expended	70%	58%	74%	66%	75%	70%	0%

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

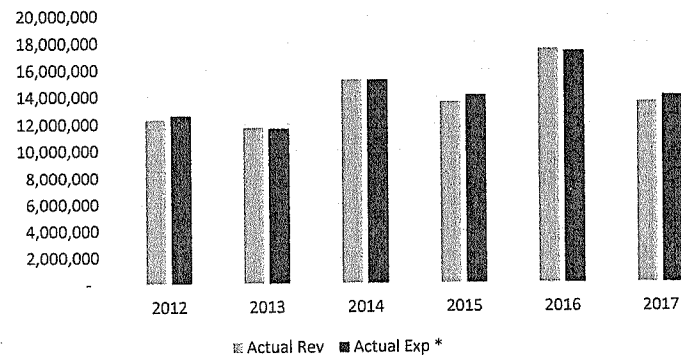
Revenue Budget vs. Actual Comparison



Expense Budget vs. Actual Comparison



Actual Revenue vs. Actual Expense

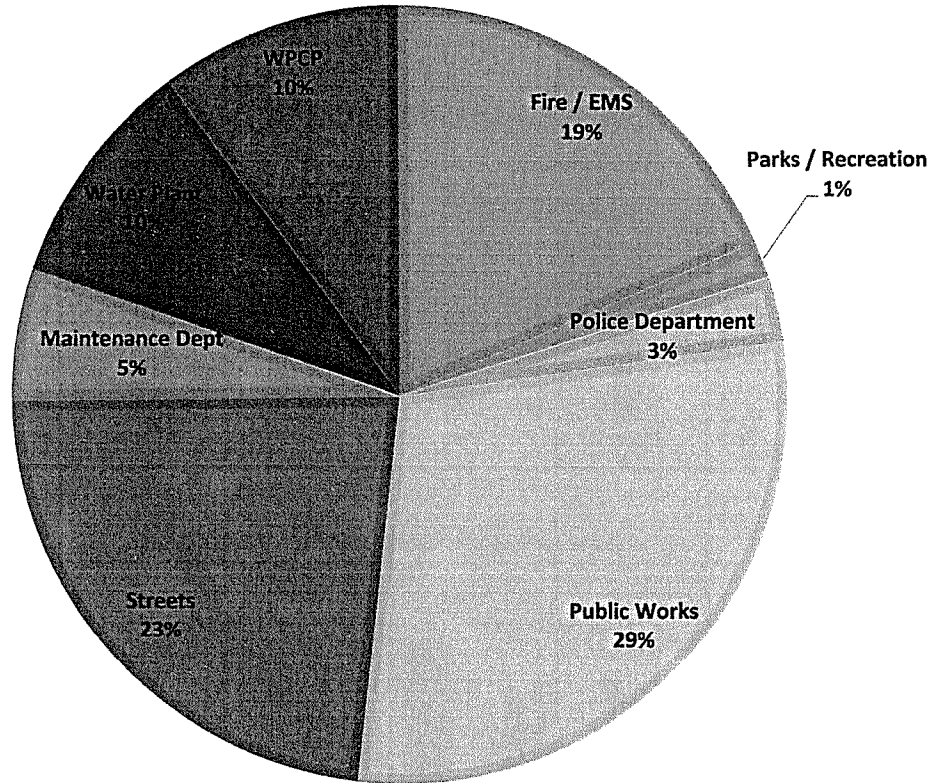


2019 Capital Breakdown by Department

Administration	\$100,000
Fire / EMS	\$403,100
Parks / Recreation	\$33,000
Police Department	\$58,000
Public Works	\$630,000
Streets	\$500,000
Maintenance Dept	\$118,000
Water Plant	\$210,000
WPCP	\$219,000
	<hr/>
	\$2,171,100

Fire / EMS
 Parks / Recreation
 Police Department
 Public Works

Streets
 Maintenance Dept
 Water Plant
 WPCP



**CITY OF WILLARD
2019 CAPITAL DETAIL**

Account	Department	Purpose	Estimated Cost
301.000.5501 ✓	Administration	City Hall Improvements	\$100,000 ✓ \$100,000
101.209.5503	Fire / EMS	Fire Dept 2 Life Pack Replacements (grant)	\$80,000
301.000.5503	Fire / EMS	Fire Dept Life Pack Replacements (no grant)	\$40,000
301.000.5503	Fire / EMS	Fire Dept Replace 3 sets of turnout gear	\$8,100
301.000.5503	Fire / EMS	Outdoor Warning Siren <i>not buying - buy instead</i>	\$25,000
301.000.5505	Fire / EMS	Life Squad with Lift Assist, 10 Yr debt <i>Door replacement</i>	\$250,000
			\$403,100
301.000.5505	Maintenance	1 ton Dump Truck with plow (\$65,000 total)	\$22,000
603.642.5505	Maintenance	1 ton Dump Truck with plow (\$65,000 total)	\$21,500
604.652.5505	Maintenance	1 ton Dump Truck with plow (\$65,000 total)	\$21,500
820.000.5507	Maintenance	Cemetery mower	\$9,000
101.518.5503	Maintenance	Misc garage equipment	\$4,000
203.361.5503	Maintenance	Traffic Light improvements	\$4,000
301.000.5505	Maintenance	Eager Beaver 15 ton trailer (30,000 total)	\$10,000
603.642.5505	Maintenance	Eager Beaver 15 ton trailer (30,000 total)	\$10,000
604.652.5505	Maintenance	Eager Beaver 15 ton trailer (30,000 total)	\$10,000
604.652.5505	Maintenance	Maintenance Tractor	\$6,000
			\$118,000
301.000.5507	Parks / Recreation	Final pool deck replacement	\$7,000
301.000.5503	Parks / Recreation	mower/ground maintenance equipment	\$10,000
301.000.5503	Parks / Recreation	Playground Equipment replacement	\$15,000
208.472.5503	Parks / Recreation	Playground Equipment replacement (donation)	\$1,000
			\$33,000
301.000.5507	Police	Police storage server	\$10,000
301.000.5503	Police	Citywide Camera Project	\$10,000
301.000.5507	Police	Weapons for vehicles	\$4,000
301.000.5503	Police	Radio Upgrade, tower	\$20,000
850.000.5503	Police	Tasers (pd for by donations)	\$14,000
			\$58,000
301.000.5507	Public Works	US 224 Sidewalk Replacement (\$300,000 grant)	\$325,064
253.000.5507	Public Works	US 224 Sidewalk Replacement	\$4,936
609.000.5507	Public Works	Waterline Replacement	\$100,000
610.000.5507	Public Works	Sewer Line Improvement	\$14,393
605.000.5507	Public Works	Sewer Line Improvement	\$15,607
203.361.5507	Public Works	2019 Streets (\$500,000 total)	\$20,000
254.000.5507	Public Works	2019 Streets (\$500,000 total) 100 grant, 15 loan	\$115,000
256.000.5507	Public Works	2019 Streets (\$500,000 total) grant	\$40,000
286.000.5507	Public Works	2019 Streets (\$500,000 total)	\$50,000
301.000.5507	Public Works	2019 Streets (\$500,000 total) <i>with Reclt.</i>	\$275,000
610.000.5507	Public Works	Engineering/Public Works GIS Equip, phase 3	\$20,000
603.643.5507	Public Works	<u>Reservoir</u> project paid by grant	\$150,000
			\$1,130,000

**CITY OF WILLARD
2019 CAPITAL DETAIL**

Account	Department	Purpose	Estimated Cost
610.000.5503	Sewer Plant	Carifier Rebuild	\$119,000
610.000.5503	Sewer Plant	Belt Press Rehab	\$100,000
			<hr style="width: 100%; border: 0.5px solid black;"/> \$219,000
609.000.5503	Water Plant	Water lab upgrade	\$180,000
609.000.5507	Water Plant	Ultrasound Algea Control	\$30,000
			<hr style="width: 100%; border: 0.5px solid black;"/> \$210,000
2019 total capital			\$2,171,100

It should be noted that \$950,000 of the total proposed to be spent on Capital projects in 2019 is being funded by grants, donations, and loans. Therefore \$1,221,100 is being paid for directly from City Funds.

Grants	\$670,000.00
Donations	\$15,000.00
Loans	<hr style="width: 100%; border: 0.5px solid black;"/> \$265,000.00
	\$950,000.00

**CITY OF WILLARD
5-YEAR CAPITAL IMPROVEMENTS PLAN**

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE	
2019	Administration, City Hall Improvements	\$100,000	Capital Improvements Fund	
	Fire, 2 lifepack replacements (grant)	\$80,000	General Fund	
	Fire, 2 lifepack replacements (if no grant)	\$40,000	Capital Improvements Fund	
	Fire, Life Squad with Lift Assist, 10 yr debt	\$250,000	Capital Improvements Fund	
	Fire, Outdoor warning siren	\$25,000	Capital Improvements Fund	
	Fire, Replace 3 sets of turnout gear	\$8,100	Capital Improvements Fund	
	Maintenance, 1 ton dump truck w/ plow	\$65,000	Capital Improvements Fund, Water & Sewer	
	Maintenance, Cemetery Mower	\$9,000	Cemetery Trust Fund	
	Maintenance, Eager Beaver 15 ton trailer	\$30,000	Capital Improvements Fund, Water & Sewer	
	Maintenance, Misc Garage Equipment	\$4,000	General Fund	
	Maintenance, Tractor	\$6,000	Sewer Fund	
	Maintenance, Traffic Light Improvements	\$4,000	Street Maintenance Fund	
	Parks, Final Pool deck replacement	\$7,000	Capital Improvements Fund	
	Parks, mower, grounds maint equipment	\$10,000	Capital Improvements Fund	
	Parks, playground equipment replacement	\$16,000	Capital Improvements Fund, Recreation Fund	
	Police, Citywide Camera Project	\$10,000	Capital Improvements Fund	
	Police, five weapons for vehicles	\$4,000	Capital Improvements Fund	
	Police, Radio Upgrade, Tower	\$20,000	Capital Improvements Fund	
	Police, storage server	\$10,000	Capital Improvements Fund	
	Police, Tasers (paid with donations)	\$14,000	Drug Abuse Fund	
	Public Works, 2019 Street Improvements	\$500,000	Street Maint, Issue I, CDBG, Auto Reg, Cap Imp	
	Public Works, GIS Equipment, phase 3	\$20,000	Sewer Capital Fund	
	Public Works, Sewerline Improvements	\$30,000	Sewer Capital Fund	
	Public Works, US 224 Sidewalk Project	\$330,000	Capital Impr Fund & UDBG Fund (possible grant)	
	Public Works, Waterline replacement	\$100,000	Water Capital Fund	
	Public Works, Reservoir grant project	\$150,000	Water Fund, Reservoir	
	Sewer, Clarifier rebuild	\$100,000	Sewer Capital Fund	
	Sewer, Belt press rehab	\$119,000	Sewer Capital Fund	
	Water, lab upgrad	\$180,000	Water Capital Fund	
	Water, ultrasound algae control	\$30,000	Water Capital Fund	
		\$2,171,100		
	2020	Finance, Office Furniture Upgrade	\$75,000	Capital Improvements Fund
Fire, 1 life pack replacement		\$40,000	Capital Improvements Fund	
Fire, Air Bottle/Mask Replacements		\$50,000	Capital Improvements Fund (Possible Grant)	
Fire, Building Upgrades/Maintenance		\$35,000	Capital Improvements Fund	
Fire, Replace 3 sets of turnout gear		\$8,400	Capital Improvements Fund	
Maintenance, 4 X 4 Pickup with plow		\$40,000	Capital Impr Fund, Water Fund, Sewer Fund	
Maintenance, Dump over spreader		\$4,000	Capital Improvements Fund	
Maintenance, Jet vac pump replacement		\$50,000	Capital Improvements Fund	
Maintenance, Meter Reader Equipment		\$11,000	Water Fund	
Maintenance, Misc Garage equipment		\$4,000	General Fund	
Maintenance, quad cab truck		\$24,000	Capital Improvements Fund, Water Fund, Sewer Fund	
Maintenance, skid steer		\$45,000	Capital Improvements Fund, Water Fund, Sewer Fund	
Park, Mower - Utility Vehicle		\$20,000	Capital Improvements Fund	
Park, Replace siding on pool building/barn		\$30,000	Capital Improvements Fund	
Park, Shelter Roof Replacement		\$10,000	Capital Improvements Fund	
Park, Depot Renovations, HVAC, restrooms		\$20,000	Capital Improvements Fund	
Police, Dispatch office upgrade		\$65,000	Capital Improvements Fund	
Police, SUV		\$37,000	Capital Improvements Fund	
Police, telex for rear dispatch office		\$11,000	Capital Improvements Fund	
Public Works, 2020 Street Improvements		\$500,000	Various Funds	
Public Works, GIS, phase 4		\$20,000	Capital Improvements Fund	

**CITY OF WILLARD
5-YEAR CAPITAL IMPROVEMENTS PLAN**

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE
2020	Public Works, Sewerline improvement	\$30,000	Sewer Capital fund
	Public Works, Waterline Project	\$100,000	Water Capital Fund
	Sewer, Controls	\$60,000	Sewer Capital fund
	Sewer, Crit Classifier Drive	\$100,000	Sewer Capital fund
	Sewer, scum concentrator	\$30,000	Sewer Capital fund
	Water, bulk water station upgrade	\$174,000	Water capital fund
	Water, new storage bldg at reservoir	\$50,000	Water capital fund
	Water, rip rap at reservoir	\$50,000	Water capital fund
		\$1,693,400	
2021	2021 Street Improvements	\$500,000	Various Funds
	Fire, Building Upgrades/Maintenance	\$30,000	Capital Improvements Fund
	Fire, dive trailer & gear	\$15,000	Capital Improvements Fund
	Fire, Hose & Appliance Replacements	\$25,000	Capital Improvements Fund, (Possible Grant)
	Fire, replace 3 sets of turnout gear	\$8,700	Capital Improvements Fund
	GIS, phase 5	\$15,000	Capital Improvements Fund
	Maintenance, Dump truck w/ plow	\$165,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Maintenance, Handheld meter read upgrade	\$4,000	Water Capital Fund
	Maintenance, Misc garage equipment	\$4,000	General Fund
	Park, Parking lot resurface	\$50,000	Capital Improvements Fund
	Park, pickup truck	\$25,000	Capital Improvements Fund
	Park, Playground replacement	\$10,000	Capital Improvements Fund
	Police, SUV	\$40,000	Capital Improvements Fund
	Police, unmarked car	\$28,000	Capital Improvements Fund
	Sewer, clarifier mechanism	\$125,000	Sewer Capital Fund
	Sewer, Gate replacement	\$20,000	Sewer Capital Fund
	Sewer, lagoon cleaning	\$50,000	Sewer Capital Fund
	Sewer, Launder Cover	\$100,000	Sewer Capital Fund
	Sewer, Plant water expansion tank	\$20,000	Sewer Capital Fund
	Sewer, relocate combined sewer pumps	\$10,000	Sewer Capital Fund
	Sewerline improvement	\$100,000	Sewer Capital Fund
	Water, air compressor pump	\$5,000	Water Fund
	Water, Boat, truck	\$25,000	Water Capital Fund
	Water, turbidity meter	\$20,000	Water Capital Fund
	Water, vacuum pump	\$5,000	Water Fund
	Waterline Replacement	\$150,000	Water Debt & Capital Improvements Fund
			\$1,549,700
2022	2022 Street Improvements	\$500,000	Various Funds
	Fire, Building Maintenance	\$30,000	Capital Improvements Fund
	Fire, hose & appliance replacements	\$25,000	Capital Improvements Fund
	Fire, replace 3 sets of turnout gear	\$9,000	Capital Improvements Fund
	GIS phase 6	\$15,000	Capital Improvements Fund
	Maintenance, 4700 Tractor	\$20,000	Capital Impr, Water Cap, Sewer Cap Funds
	Maintenance, 7300 Tractor	\$25,000	Capital Impr, Water Cap, Sewer Cap Funds
	Maintenance, Backhoe	\$95,000	Capital Impr, Water Cap, Sewer Cap Funds
	Maintenance, Cemetery Mower	\$9,000	Cemetery Trust Fund
	Maintenance, Garage Equipment	\$4,000	General Fund
	Maintenance, Lift gate for truck	\$4,000	Capital Improvements Fund
	Maintenance, Replace Meter Reader Van	\$20,000	Water Capital Fund
	Park, ballfield fence replacement	\$20,000	Capital Improvements Fund
	Park, mower, ground maint equipment	\$10,000	Capital Improvements Fund
	Park, Pool Equipment, paint pool floor	\$25,000	Capital Improvements Fund

**CITY OF WILLARD
5-YEAR CAPITAL IMPROVEMENTS PLAN**

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE	
2022	Police, SUV	\$35,000	Capital Improvements Fund	
	Sewer, General Painting	\$40,000	Sewer Capital Fund	
	Sewer, lagoon cleaning	\$25,000	Sewer Capital Fund	
	Sewer, launder cover	\$100,000	Sewer Capital Fund	
	Sewer, platform behind rotors	\$40,000	Sewer Capital Fund	
	Sewer, VLR turning vanes & air release plates	\$60,000	Sewer Capital Fund	
	Sewerline Improvement	\$50,000	Sewer Capital Fund	
	Water, intake channel dredging	\$50,000	Water Fund	
	Water, water tower painting	\$500,000	Water Capital Fund	
	Waterline Replacement	\$150,000	Water Capital & Debt Retirement Fund	
		\$1,861,000		
2023	2023 Street Improvements	\$500,000	Various Funds	
	Fire, Boat/trailer/motor	\$15,000	Capital Improvements Fund	
	Fire, Building Maintenance	\$30,000	Capital Improvements Fund	
	Fire, Life squad repl w/ lift assist, 5 yr lease	\$53,560	Capital Improvements Fund	
	Fire, replace 3 sets of turnout gear	\$9,300	Capital Improvements Fund	
	GIS phase 7	\$15,000	Capital Improvements Fund	
	Maintenance, Jet Vac	\$200,000	Water Capital Fund, Sewer Capital Fund	
	Maintenance, Misc garage equipment	\$4,000	Capital Improvements Fund	
	Maintenance, Pneumatic piercing tool	\$6,500	Capital Improvements Fund	
	Park, mower	\$10,000	Capital Improvements Fund	
	Park, Playground equip, ground maint	\$40,000	Capital Improvements Fund	
	Park, tractor	\$25,000	Capital Improvements Fund	
	Police, Cruiser	\$30,000	Capital Improvements Fund	
	Sewer, misc equipment	\$300,000	Sewer Fund, Sewer Capital Fund	
	Sewerline improvements	\$50,000	Sewer Capital Fund	
	Water, misc	\$130,000	Water Fund, Water Capital Fund	
	Waterline Project	\$150,000	Water Capital Fund	
			\$1,568,360	

All cost estimates are in 2018 dollars, and are not adjusted for inflation

**CITY OF WILLARD
2019 - DEBT PAYMENTS SUMMARY**

Principal Payment	Interest Payment	Debt Description	12/31/18 Principal Balance	Issue Year	Rate	Term	Principi Account	Debt Source
0	0	Various Purpose Bond - Street - TIF	0	2009	4.50%	10	308,000.5611	Private
0	0		0				308,000.5611	
13,500	3,215	Various Purpose Fire Engine Note (2029)	134,500	2010	2.39%	1	416,000.5601	Private
15,500	1,446	Various Purpose Ladder Truck Note (2023)	60,500	2013	2.39%	1	416,000.5601	Private
25,000	5,975	Various Purpose Life Squad, Life Assist (2029)	250,000	2018	2.39%	1	416,000.5601	Private
54,000	10,636		445,000				416,000.5601	
7,032	0	Pearl St CI46B, last pymt 01-2020	7,032	1999	0.00%	20	416,000.5621	OPWC
192	0	E. Howard St I CI05E	671	2002	0.00%	20	416,000.5621	OPWC
2,457	0	E. Howard St 2 CI04G	14,739	2003	0.00%	20	416,000.5621	OPWC
2,024	0	N. Main St Impvoement & Recons. CI08H	13,156	2005	0.00%	20	416,000.5621	OPWC
1,981	0	Ash St. Reconstruction CI01I	13,866	2005	0.00%	20	416,000.5621	OPWC
6,118	0	Ash St. Reconstruction CI37J	48,945	2006	0.00%	20	416,000.5621	OPWC
1,500	0	Myrtle Ave. Reconstruction CI11K	16,500	2007	0.00%	20	416,000.5621	OPWC
1,000	0	US 224 Widening & Imp. Phase III CI02K	11,500	2008	0.00%	20	416,000.5621	OPWC
1,000	0	Myrtle Ave. Reconstruction CI28O	13,000	2011	0.00%	20	416,000.5621	OPWC
600	0	Neal Zick Rd Imp. Phase II CI20Q	8,700	2013	0.00%	20	416,000.5621	OPWC
200	0	Crestwood Dr. Imp. CI17R	3,197	2015	0.00%	20	416,000.5621	OPWC
750	0	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	711,974	2016	0.00%	10	416,000.5621	OPWC
1,224	0	Pearl St CI02U	10,983	2017	0.00%	10	416,000.5621	OPWC
1,500	0	Spring Street Improvement CI41V	15,000	2018	0.00%	10	416,000.5621	OPWC
1,500	PENDING	Motson Street Improvement	15,000	2019	0.00%	10	416,000.5621	OPWC
118,074	0		918,513				416,000.5621	
27,543	1,261	Drinking Water State Match 3299	56,197	2000	2.00%	20	609,000.5631	OWDA
3,000	0	Raw Waterline Replacement CI20S	60,000	2018	0.00%	20	609,000.5631	OPWC
56,000	PENDING	Water Plant Improvement, design phase	280,000	2019	2.14%	5	609,000.5631	OWDA
30,543	1,261		116,197				609,000.5631	
60,000	15,057	Various Purpose WWTP Upgrade Note (2031)	630,000	2011	2.39%	1	610,000.5605	Private
60,000	15,057		630,000				610,000.5605	
2,420	0	Woodbine Sanitary Sewer CI13I	15,728	2005	0.00%	20	610,000.5621	OPWC
5,000	0	WWTP Upgrade CI21P	37,500	2015	0.00%	10	610,000.5621	OPWC
2,498	0	US 224 Pump Station Replacement CI28K	36,222	2013	0.00%	20	610,000.5621	OPWC
9,918	0		89,451				610,000.5621	
27,695	417	Lagoon Loan 2578, last pymt 07-2019	27,861	1998	1.20%	20	610,000.5631	OWDA
17,985	491	WPCLF Surplus Loan 3276	36,403	2000	1.20%	20	610,000.5631	OWDA
30,398	2,240	Parallel Sewer 3426	94,253	2001	2.20%	20	610,000.5631	OWDA
15,136	1,115	US 224 Stormwater 3534	46,931	2001	2.20%	20	610,000.5631	OWDA
10,807	1,405	US 224 Lift Station 5687	137,761	2010	1.00%	20	610,000.5631	OWDA
92,946	18,003	WWTP Upgrade 6629	1,777,142	2013	1.00%	20	610,000.5631	OWDA
194,966	23,671		2,120,351				610,000.5631	
467,501	50,624		4,319,511	2019			GRAND TOTAL	
Previous Years Totals			Debt Balance					
568,120	43,876		4,636,498	2018	\$15,000	Streets		
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	no new debt			
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	Lift St Repl, \$330,000 Fire truck		
508,948	151,441		5,577,976	2009	\$215,000	Streets		

CITY OF WILLARD
VEHICLE LIST AS OF 10-01-18

VEH ID	Title Date	DEPARTMENT	ORIG.COST	MILEAGE
<u>POLICE</u>				
1	01/18/18	2009 CHEVY SUBURBAN	\$22,500.00	11,700
2	08/20/13	2013 CHEV IMPALA, SRO VEHICLE	\$21,575.00	67,039
3	12/07/17	2017 FORD TAURUS INTERCEPTOR	\$35,508.21	14,557
	09/15/10	2011 CHEV IMPALA	\$19,523.00	104,218
4	09/30/16	2017 FORD EXPLORER	\$32,652.54	53,165
5	12/17/14	2015 CHEVY TAHOE	\$28,890.00	98,468
6	09/23/15	2016 FORD EXPLORER	\$25,861.00	66,715
7	03/02/09	2009 FORD EXPLORER XLT 4 X 4 4DR	\$19,747.52	79,890
	03/19/18	2009 MERCURY GRAND MARQUIS	\$7,000.00	41,204
<u>FIRE</u>				
910	05/09/16	2016 FORD F-150	\$32,066.00	22,156
921		2013 SUTPHEN CUSTOM S2 PUMPER	\$429,789.00	9,401
922	10/21/96	1997 INTERNATIONAL PUMPER CAB/CH 35,000 GVW	\$209,979.00	35,624
923	05/17/90	1990 FEDERAL MOTORS-PUMPER	\$159,473.00	23,935
931	09/10/08	2008 FREIGHTLINER, 41,600 GVWR pumper tanker	\$171,860.00	5,421
932	09/02/11	2003 INTERNATIONAL TRUCK	\$19,900.00	261,042
944	02/03/87	1987 CHEVROLET-HEAVY RESCUE	\$21,425.00	9,848
945	06/08/16	2016 FORD F-350 SUPERDUTY	\$38,637.00	4,921
951	12/02/08	2008 PIERCE VELOCITY AERIAL	\$764,157.00	4,441
		1928 STUDEBAKER/BOYER-PUMPER	N/A	3,895
<u>RESCUE</u>				
911	04/17/03	2003 McCOY MILLER AMBULANCE	\$91,719.00	46,521
912	08/18/16	2016 FORD F150 HORTON AMBULANCE	\$179,000.00	18,654
913	02/21/07	2007 BRAUN AMBULANCE	\$131,525.00	67,140
<u>WATER PLANT</u>				
43	07/22/10	2010 FORD 1/2 TON PICKUP	\$18,569.75	51,736
44	09/04/02	2002 DODGE PICKUP	\$23,450.00	36,262
<u>WASTEWATER TREATMENT PLANT</u>				
53	11/14/06	2007 GMC PICKUP	\$22,037.50	35,992
54	08/27/10	2011 FORD F250 SUPER DUTY, 1/2 TON	\$25,540.00	32,539
55B	05/15/92	1992 FORD-CHASSIS CAB TRUCK #1	\$44,393.00	13,155
		1992 PEABODY/GALION DUMP BED #1	\$8,824.00	
55C	05/15/92	1992 FORD-CHASSIS CAB TRUCK #2	\$44,393.00	12,586
		1992 PEABODY/GALION DUMP BED #2	\$8,824.00	
<u>ENGINEERING</u>				
E1	09/14/18	2018 FORD F150	\$37,098.16	1,095
<u>RECREATION</u>				
	09/15/10	2011 FORD F250 SUPER CAB, 1/2 TON	\$21,669.00	36,447
72	04/30/01	2001 DODGE RAM	\$16,958.00	63,862
42	05/13/02	2002 DODGE DAKOTA	\$21,863.00	65,375

out of service

CITY OF WILLARD
VEHICLE LIST AS OF 10-01-18

VEH ID	Title Date	DEPARTMENT	ORIG.COST	MILEAGE	
		STREET			
12	07/16/01	2001 DODGE RAM DUMP TRUCK	\$20,335.00	51,590	
14	03/12/92	1992 FORD-CHASSIS CAB DUMP TRUCK	\$31,977.00	26,418	out of service
14	04/09/18	2018 FREIGHTLINER TRUCK	\$72,944.00	651	
15	07/14/04	2004 FORD UTILITY TRUCK	\$23,228.50	41,832	
16	03/06/03	2003 STERLING JET VAC	\$57,723.00	44,278	
18	05/21/09	2009 INTERNATIONAL TK, HVY DUTY SINGLE AXLE	\$61,973.00	21,742	
19	07/07/15	2015 INTERNATIONAL STREET SWEEPER	\$195,236.00	5,698	
21	03/28/14	2014 INTERNATIONAL DUMP TRUCK	\$79,173.00	6,980	
22	08/10/00	2000 INTL DUMP TRUCK	\$47,170.00	29,956	
23	03/27/08	2004 FORD F550, BUCKET TRUCK	\$59,500.00	80,030	
32	04/30/01	2001 DODGE RAM QUAD TRUCK	\$23,219.00	68,116	
36	11/30/06	2007 INT'L DUMP TRUCK, 37,000 GVW	\$51,918.00	36,278	
37	05/23/17	2017 CHEVY SILVERADO W/ UTILITY BODY	\$26,761.10	5,736	
41	07/11/97	1997 GMC PICKUP	\$16,465.00	89,644	
43	12/22/04	2002 DODGE DAKOTA QUAD METER	\$16,425.00	103,049	
44	01/23/09	2009 DODGE 3500 TRUCK WITH PLOW	\$35,058.00	39,523	
46	07/24/08	2008 FORD F250 SUPER DUTY	\$19,184.00	38,857	
49	12/28/10	2011 FORD TRANSIT CONNECT CARGO VAN	\$19,562.00	53,069	

**CITY OF WILLARD
2019 TRANSFERS SUMMARY**

From Account Number	To Account Number	Annual Amount	Purpose	When Transferred
101.110.5904	203.000.4660	7,000 ✓	Earned Interest Allocation	Monthly
101.110.5904	206.000.4660	7,800 ✓	Earned Interest Allocation	Monthly
101.110.5904	208.000.4660	10,000	Earned Interest Allocation	Monthly
101.110.5904	416.000.4660	1,000	Earned Interest Allocation	Monthly
101.110.5904	807.000.4660	<u>91,000 ✓</u>	Earned Interest Allocation	Monthly
		116,800	Total Interest Transfers	
202.130.5903	101.000.4710	2,385,000	General Fund Support	Monthly
202.130.5903	208.000.4710	84,000	Recreation Support	Monthly
202.130.5903	296.000.4710	10,000	Tree Commission Support	Monthly
202.130.5903	870.000.4710	<u>10,000</u>	City Decoration Support	Monthly
		2,489,000	Total Income Tax Transfers	
256.000.5923	301.000.4750	40,000	Repayment of Advance	If needed
301.000.5930	256.000.4750	40,000	Advance	If needed
301.000.5912	416.000.4740	182,710	Debt Retirement	When Available
807.000.5922	101.000.4760	91,000	For General Fund Support	When Available
		2,879,510	TOTAL TRANSFERS	

**CITY OF WILLARD
FUND AND DEPARTMENT LISTING**

GENERAL FUNDS

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

SPECIAL REVENUE FUNDS

203 STREET MAINTENANCE & REPAIR
204 SCHOOL RESOURCE OFFICER
206 STATE HIGHWAY IMPROVEMENT FUND
208 RECREATION FUND
209 AIRPORT FUND
211 POLICE INCOME TAX
212 SOCCER CENTER FUND
214 RECYCLING FUND
215 COMMUNITY ACTION FUND
221 POLICE & FIRE PENSION FUND
225 EMERGENCY MANAGEMENT FUND
253 URBAN DEVELOPMENT BLOCK GRANT
256 COMMUNITY DEV BLOCK GRANT FUND
257 NATURE WORKS GRANT FUND
272 DUI EDUCATION FUND
285 MUNICIPAL RD PERMISSIVE TAX
286 AUTO REGISTRATION CITY LEVY
296 TREE COMMISSION FUND
297 POLICE RESTITUTION FUND
299 OHIO MILITARY MEMORIAL FUND
808 POLICE TRAINING FUND
817 CENTINNIAL FUND
818 ROY DOSTER PLAZA FUND
850 DRUG ABUSE FUND
870 CITY DECORATION FUND
895 CLOCK TOWER FUND

CAPITAL PROJECT FUNDS

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

DEBT SERVICE FUNDS

308 TIF IMPROVEMENT FUND
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
890 WATER DEPOSIT TRUST FUND

TRUST & AGENCY FUNDS

801 BID BOND FUND
811 INSURANCE AGENCY FUND
812 INSURANCE REIMBURSEMENT FUND

PERMANENT FUND

820 CEMETERY TRUST FUND

DEPARTMENT LISTING

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

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

4110	REAL ESTATE TAX	4376	BULK WATER
4111	PERSONAL PROPERTY	4377	OUTSIDE WATER TAPS
4112	MOBILE HOME TAX	4378	RECYCLING FEE
4113	TRAILER TAX	4379	TIRE RECYCLING FEE
4114	COMMERCIAL ACTIVITY TAX	4380	SEWER CHARGES
4120	INCOME TAX COLLECTIONS	4381	LAB ANALYSIS AND HIGH STRENGTH
4121	UTILITY TAX DISTRIBUTION	4383	SEPTAGE PROCESSING FEES
4130	LODGING TAX	4384	RENTS DEPOSITS
4209	STATE LOCAL GOVERNMENT	4385	RECONNECT FEE
4210	COUNTY LOCAL GOVERNMENT	4386	SEWER TAPS
4211	HOMESTEAD AND ROLLEBACK TAX	4390	DEPOSITS
4220	CIGARETTE TAX	4395	ON ACCOUNT
4225	INTANGIBLE FINANCIAL	4410	ELECTRICAL PERMITS
4230	INHERITANCE	4411	PLUMBING PERMITS
4231	LIQUOR LICENSE	4412	BUILDING PERMITS
4240	MOTOR VEHICLE LICENSE	4511	PARKING FINES
4241	AUTO REGISTRATION CITY SHARE	4512	NORWALK MUNICIPAL COURT FINES
4250	GASOLINE TAX CENTS PER GALLON	4520	DUI EDUCATION FINES
4251	AVIATION GRANT	4605	UTILITY COMPANY MUNI TAX
4252	GASOLINE TAX EXCISE	4610	FRANCHISE FEES
4260	GRANT PROCEEDS	4611	REIMBURSEMENTS REFUNDS
4270	PERMISSIVE TAX	4612	SUNDRY
4311	EMERGENCY RESCUE CALLS	4613	SALE OF FIXED ASSETS
4312	RURAL FIRE CONTRACT	4614	DELINQUENT FEES, INTEREST
4313	RURAL RESCUE CONTRACT	4620	DONATIONS
4321	CEMETERY LOTS	4630	RESTITUTION
4322	CEMETERY GRAVE SERVICES	4640	BID BOND DEPOSITS
4340	SWIMMING POOL SALES	4660	INTEREST EARNED
4341	PHYSICAL FITNESS FEES	4665	RADIO READ FEES
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, 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

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

5101	SALARIES AND WAGES	5251	STREET MAINTENANCE
5102	LONGEVITY	5252	DITCH MAINTENANCE
5103	OVERTIME	5253	TRAFFIC LIGHT MAINTENANCE
5104	RETIREMENT FRINGE PAYOUT	5255	TREE MAINTENANCE
5105	HOLIDAY AND PERSONAL	5257	VEHICLE REPAIR AND MAINT
5106	SICK LEAVE	5259	WATER MAIN MAINTENANCE
5107	VACATION	5260	BRUSH/CONCRETE GRINDING
5108	VOLUNTEER FIRE	5261	ELECTRIC SERVICE
5109	PART TIME WAGES	5262	GAS SERVICE
5110	SEASONAL LABOR - POOL	5263	COUNTY LANDFILL SERVICE
5111	PERS	5264	TELEPHONE SERVICE
5112	MEDICARE	5265	TRASH DISPOSAL SERVICE
5113	FICA	5266	WATER AND SEWER SERVICE
5115	POLICE AND FIRE PENSION	5267	RECYCLING DISPOSAL
5116	UNEMPLOYMENT COMPENSATION	5268	PLASTIC RECYCLING FEE
5117	WORKERS COMPENSATION	5269	TIRE DISPOSAL
5120	CAR ALLOWANCE	5270	ANNEXATION FEE
5121	HEALTH AND LIFE INSURANCE	5271	GENERAL LIABILITY INSURANCE
5122	MOVING ALLOWANCE	5273	OTHER INSURANCE
5123	OTHER BENEFITS	5274	FIREMEN DEPENDENT FUND
5124	TUITION REIMBURSEMENT	5275	INSURANCE DEDUCTIBLE
5201	ACCOUNTING SERVICES	5277	INSURANCE CLAIMS
5202	SALES TAX	5281	ADVERTISING
5203	ARCHITECT CONSULTANTS	5282	BOARD AND CARE OF PRISONERS
5205	AUDITING	5283	BOARD OF ELECTIONS
5206	CODIFICATION OF ORDINANCES	5284	FESTIVAL IN THE PARK
5207	COMPUTER SUPPORT AND CONSULTING	5285	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

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

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

**CITY OF WILLARD
BUDGET SUMMARY 2019**

Fund #	Fund Title	Estimated	Estimated	Budgeted	Estimated
		Beginnig Reserves	Revenue	Expenditures	Ending Balance
101	General Fund	1,400,000	5,123,729	6,055,930	467,799
202	Income Tax Fund	150,000	2,475,000	2,583,800	41,200
203	Street Maintenance	65,000	231,000	270,550	25,450
204	School Resource Ofcr	12,000	15,000	15,000	12,000
206	State Highway Impr	130,000	25,400	34,000	121,400
208	Recreation Fund	85,000	273,450	308,970	49,480
209	Airport Fund	18,000	90,000	104,850	3,150
211	Police Income Tax	377,600	309,000	387,080	299,520
214	Recycling Fund	20,000	9,700	12,000	17,700
215	Community Action	2,000	6,000	6,000	2,000
221	Police Pension Fund	-	28,850	28,000	850
225	Emergency Mgt Fund	12,000	-	-	12,000
253	Urban Development	4,936	-	4,936	-
254	Issue I Fund	90,500	145,000	115,000	120,500
256	Community Development	4,000	80,000	80,000	4,000
257	Natureworks Grant	0.16	-	-	0.16
272	DUI Education	2,500	500	3,000	-
285	Municipal Rd Fund	84,000	26,000	-	110,000
286	Auto Registration	28,000	55,000	50,000	33,000
296	Tree Commission	26,000	11,000	15,000	22,000
297	Police Restitution	13,800	1,700	15,500	-
299	Ohio Military Memorial	-	10,000	10,000	-
301	Income Tax Capital	500,000	960,000	1,353,875	106,125
308	TIF Improvement	27	-	-	27
416	Note & Bond Retirement	38,000	544,000	579,710	2,290
603	Water Fund	700,000	1,435,750	1,981,850	153,900
604	Sewer Fund	500,000	1,768,300	2,116,373	151,927
605	Storm Water Fund	15,607	-	15,607	-
609	Water Cap & Debt	500,000	92,000	242,500	349,500
610	Sewer Cap & Debt	250,000	821,000	1,043,100	27,900
620	Water Cap Extension	101,000	8,000	-	109,000
630	Sewer Cap Extension	90,000	5,000	-	95,000
801	Bid Bond Fund	-	60,000	60,000	-
807	Electric System Sale	1,575,000	91,000	91,000	1,575,000
808	Police Training	8,700	-	8,700	-
811	Insurance Agency	-	30,000	30,000	-
812	Insurance Escrow	-	200,000	200,000	-
817	Centennial Fund	334	-	334	-

**CITY OF WILLARD
BUDGET SUMMARY 2019**

		Estimated			Estimated
		Beginnig	Estimated	Budgeted	Ending
Fund #	Fund Title	Reserves	Revenue	Expenditures	Balance
818	Roy Doster Plaza	2,200	10,000	10,000	2,200
820	Cemetery Trust	30,200	4,000	9,000	25,200
825	Fire/Rescue Safety Eq.	3.71	10,000	-	10,004
831	Unclaimed Monies	8,400	5,000	5,000	8,400
850	Drug Abuse	18,000	15,500	27,000	6,500
870	City Decoration	11,000	10,000	5,000	16,000
890	Water Deposit Trust	70,000	20,000	20,000	70,000
895	Clock Tower Fund	100,000	300,000	402,000	(2,000)
		7,043,807	15,305,879	18,300,664	4,049,022

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

**ACCOUNT
NUMBER
101**

ACTUAL 2016 ACTUAL 2017 2018 BUDGET 2019 BUDGET

**GENERAL FUND
REVENUES**

101.000.4110	REAL ESTATE TAX	228,228	231,709	259,000	258,000
101.000.4111	PERSONAL PROPERTY TAX	-	-	-	-
101.000.4112	MOBILE HOME TAXES	177	269	300	300
101.000.4114	COMMERCIAL ACTIVITY TAX	-	-	-	-
101.000.4130	LODGING TAX	3,746	3,375	3,500	3,000
101.000.4209	STATE LOCAL GOVERNMENT	13,449	4,879	7,500	-
101.000.4210	COUNTY LOCAL GOVERNMENT	147,901	150,835	151,910	160,375
101.000.4211	HOMESTEAD AND ROLLBACK TAX	27,463	27,517	28,000	28,000
101.000.4220	CIGARETTE TAX	503	450	500	500
101.000.4225	INTANGIBLE-FINANCIAL	-	-	-	-
101.000.4230	INHERITANCE	-	-	-	-
101.000.4231	LIQUOR LICENSE FEE	7,067	7,644	7,800	7,800
101.000.4260	GRANT PROCEEDS	20,000	25,941	10,000	90,000
101.000.4311	EMERGENCY RESCUE CALLS	286,380	290,508	275,000	275,000
101.000.4312	RURAL FIRE CONTRACT	96,557	94,388	95,000	95,000
101.000.4313	RURAL RESCUE CONTRACT	93,820	116,563	95,000	95,000
101.000.4321	CEMETERY LOTS	11,350	8,900	8,000	8,000
101.000.4322	CEMETERY GRAVE SERVICES	13,850	11,185	10,000	10,000
101.000.4409	HVAC PERMITS	-	-	-	500
101.000.4410	ELECTRICAL PERMITS	1,255	1,710	1,800	1,800
101.000.4411	PLUMBING PERMITS	1,271	646	1,500	1,500
101.000.4412	BUILDING PERMITS	10,027	14,088	11,000	11,000
101.000.4413	BUILDING PERMIT FEES	35	-	-	-
101.000.4414	CONTRACTOR REGISTRATIONS	-	-	-	2,500
101.000.4511	PARKING FINES	2,160	3,905	2,500	5,000
101.000.4512	NORWALK MUNI COURT FINES	12,936	16,386	16,700	15,000
101.000.4605	UTILITY COMPANY MUNI TAX	13,616	20,085	15,000	15,000
101.000.4610	FRANCHISE FEES	38,147	36,840	38,000	38,000
101.000.4611	REIMBURSEMENTS-REFUNDS	14,804	9,409	4,000	5,000
101.000.4612	SUNDRY	39,349	3,666	6,000	6,000
101.000.4613	SALE OF FIXED ASSETS	11,665	2,233	10,000	10,000
101.000.4620	DONATIONS	-	181	-	-
101.000.4630	RESTITUTION	-	3,280	100	1,000
101.000.4660	INTEREST EARNED	129,004	136,300	157,000	170,000
101.000.4710	TRANSFER FROM INCOME TAX	2,052,300	2,706,800	2,205,000	2,385,000
101.000.4711	TRANSFER FROM POLICE PENSION	-	-	-	-
101.000.4712	ADMINISTRATIVE ALLOCATION	1,075,041	852,792	1,791,350	1,334,000
101.000.4760	TRANSFERS IN: OTHER	6,602	-	9,741	91,454
	TOTAL GENERAL FUND REVENUES	4,358,705	4,782,482	5,221,201	5,123,729

101 CITY COUNCIL DEPARTMENT

101.101.5101	SALARIES & WAGES	14,000	14,000	14,000	14,000
101.101.5111	PERS	1,143	1,120	2,000	2,000
101.101.5112	MEDICARE	203	203	250	250
101.101.5113	FICA	372	372	400	400
101.101.5373	OFFICE SUPPLIES	318	1,139	500	500
101.101.5403	CONFERENCE FEES & EXPENSE	285	270	1,000	1,000
	TOTAL CITY COUNCIL EXPENSES	16,322	17,104	18,150	18,150

102 MAYOR DEPARTMENT

101.102.5101	SALARIES & WAGES	2,000	2,000	2,000	2,000
101.102.5111	PERS	280	280	300	300
101.102.5112	MEDICARE	-	-	50	50
101.102.5373	OFFICE SUPPLIES	161	691	200	200
101.102.5403	CONFERENCE FEES & EXPENSE	25	-	500	500
101.102.5409	MILEAGE REIMBURSEMENT	-	-	100	100
	TOTAL MAYOR EXPENSES	2,466	2,971	3,150	3,150

103 COUNCIL CLERK DEPARTMENT

101.103.5101	SALARIES & WAGES	9,381	8,028	20,900	12,000
101.103.5111	PERS	1,320	1,138	2,800	2,000
101.103.5112	MEDICARE	136	116	300	200
101.103.5113	FICA	-	-	50	50
101.103.5206	CODIFICATION OF ORDINANCES	4,935	3,373	10,000	10,000
101.103.5211	CONTRACT SERVICES	-	-	600	600

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2016	ACTUAL 2017	2018 BUDGET	2019 BUDGET
101.103.5281	ADVERTISING	2,011	1,272	2,500	2,500
101.103.5271	DATA PROCESSING SUPPLIES	-	682	-	-
101.103.5373	OFFICE SUPPLIES	442	691	500	600
101.103.5407	DUES & SUBSCRIPTIONS	120	55	100	100
101.103.5409	MILEAGE REIMBURSEMENT	39	-	150	150
	TOTAL CITY CLERK EXPENSES	18,384	15,355	37,900	28,200

104 CITY MANAGER DEPARTMENT					
101.104.5101	SALARIES & WAGES	81,666	103,944	102,000	105,000
101.104.5102	LONGEVITY	600	-	1,600	240
101.104.5104	RETIREMENT FRINGE PAYOUT	-	-	-	20,000
101.104.5105	HOLIDAY-PERSONAL	3,963	5,911	6,400	6,500
101.104.5106	SICK LEAVE	74	569	3,600	1,800
101.104.5107	VACATION	9,486	6,678	12,000	11,000
101.104.5111	PERS	10,952	16,183	17,400	17,400
101.104.5112	MEDICARE	1,208	1,680	1,800	1,800
101.104.5117	WORKERS' COMPENSATION	2,861	1,191	6,000	5,700
101.104.5121	HEALTH & LIFE INSURANCE	25,382	6,372	25,000	10,100
101.104.5123	OTHER BENEFITS	225	280	500	500
101.104.5211	CONTRACT SERVICES	-	27,400	84,800	88,400
101.104.5229	EQUIPMENT REPAIR & MAINTENANCE	83	-	200	200
101.104.5264	TELEPHONE/DATA SERVICE	388	41,436	49,000	50,000
101.104.5271	GENERAL LIABILITY INSURANCE	-	-	105,000	105,000
101.104.5281	ADVERTISING	2,742	1,162	4,500	4,000
101.104.5319	GENERAL SUPPLIES	9	275	100	250
101.104.5371	DATA PROCESSING SUPPLIES	2,075	254	1,000	1,000
101.104.5373	OFFICE SUPPLIES	988	3,432	2,500	2,500
101.104.5401	TRAINING	-	27	-	-
101.104.5403	CONFERENCE FEES & EXPENSE	613	1,633	5,000	5,000
101.104.5407	DUES & SUBSCRIPTIONS	346	1,193	1,000	1,000
101.104.5409	MILEAGE REIMBURSEMENT	837	934	2,500	2,000
101.104.5411	OVERNIGHT LODGING & MEALS	384	-	500	-
101.104.5503	CAPITAL OUTLAY - EQUIPMENT	12,000	12,000	12,000	12,000
	TOTAL CITY MANAGER EXPENSES	156,880	232,554	444,400	451,390

105 FINANCE DEPARTMENT					
101.105.5101	SALARIES & WAGES	163,575	175,429	221,000	229,000
101.105.5102	LONGEVITY	4,260	5,820	4,600	4,800
101.105.5103	OVERTIME	261	112	1,250	1,300
101.105.5104	RETIREMENT FRINGE PAYOUT	-	7,891	12,000	17,000
101.105.5105	HOLIDAY-PERSONAL	10,077	10,898	14,000	14,200
101.105.5106	SICK LEAVE	8,072	5,241	10,000	10,200
101.105.5107	VACATION	16,874	32,439	25,000	25,000
101.105.5111	PERS	28,161	30,233	39,000	40,000
101.105.5112	MEDICARE	2,765	3,290	4,000	4,200
101.105.5117	WORKERS' COMPENSATION	3,860	2,668	10,200	10,700
101.105.5121	HEALTH & LIFE INSURANCE	74,120	54,733	122,000	82,300
101.105.5123	OTHER BENEFITS	395	774	500	500
101.105.5201	ACCOUNTING SERVICES	387	359	500	2,000
101.105.5205	AUDITING	23,728	24,459	34,000	34,000
101.105.5207	COMPUTER SUPPORT & CONSULTING	14,048	13,849	51,300	38,000
101.105.5211	CONTRACT SERVICES	3,545	3,554	4,000	3,600
101.105.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	500	500
101.105.5229	EQUIPMENT REPAIR & MAINTENANCE	304	132	500	500
101.105.5241	MAINTENANCE CONTRACTS-GENERAL	2,655	1,928	2,200	2,200
101.105.5264	TELEPHONE/DATA SERVICE	311	25	-	-
101.105.5290	PRINTING & REPRODUCTION	3,497	2,606	4,000	4,000
101.105.5319	GENERAL SUPPLIES	-	-	100	100
101.105.5371	DATA PROCESSING SUPPLIES	1,425	57	1,500	1,500
101.105.5373	OFFICE SUPPLIES	2,884	1,855	2,500	2,500
101.105.5375	POSTAGE	19,199	17,258	23,000	22,000
101.105.5401	TRAINING	249	2,521	1,500	2,000
101.105.5403	CONFERENCE FEES & EXPENSE	1,886	2,379	4,500	4,500
101.105.5407	DUES & SUBSCRIPTIONS	260	25	300	300
101.105.5409	MILEAGE REIMBURSEMENT	641	273	1,200	1,200
101.105.5413	EDUCATIONAL ASSISTANCE	-	-	1,500	1,500
	TOTAL FINANCE EXPENSES	387,440	400,807	596,650	559,600

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2016	ACTUAL 2017	2018 BUDGET	2019 BUDGET
106	LAW DIRECTOR DEPARTMENT				
101.106.5101	SALARIES & WAGES	21,008	21,028	27,000	27,000
101.106.5111	PERS	2,941	2,941	3,300	3,300
101.106.5112	MEDICARE		110		100
101.106.5113	FICA	-	1		50
101.106.5117	WORKERS' COMPENSATION	436	225	900	900
101.106.5121	HEALTH & LIFE INSURANCE	10,000	1,715	25,000	9,800
101.106.5217	LEGAL SERVICES	10,882	12,273	25,000	15,000
101.106.5373	OFFICE SUPPLIES	-	491	-	-
101.106.5403	CONFERENCE FEES & EXPENSE	600	650	1,000	1,000
101.106.5407	DUES & SUBSCRIPTIONS	775	775	1,000	1,000
	TOTAL LAW DIRECTOR EXPENSES	46,642	40,209	83,200	58,150
110	MISCELLANEOUS EXECUTIVE DEPARTMENT				
101.110.5116	UNEMPLOYMENT	-	-	8,000	8,000
101.110.5209	CONSULTANTS-OTHER	500	500	1,000	1,000
101.110.5211	CONTRACT SERVICES	-	305		-
101.110.5213	COUNTY AUDITOR FEES	8,705	7,165	9,000	9,000
101.110.5270	ANNEXATION FEE	-	-	200	200
101.110.5271	GENERAL LIABILITY INSURANCE	5,936	5,494	-	-
101.110.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	1,155	-	2,000	2,000
101.110.5283	BOARD OF ELECTIONS	4,739	456	5,000	5,000
101.110.5286	COUNTY HEALTH DEPARTMENT	2,950	4,932	5,500	5,000
101.110.5291	REFUNDS	-	281	-	-
101.110.5294	REAL ESTATE TAXES	631	677	2,000	2,900
101.110.5298	ECONOMIC DEVELOPMENT	-	-	1,000	1,000
101.110.5373	OFFICE SUPPLIES	-	1,279		-
101.110.5407	DUES & SUBSCRIPTIONS	7,460	5,423	6,500	16,500
101.110.5904	TRANSFER OUT - INTEREST ALLOCATION	59,479	96,900	107,000	117,000
101.110.5922	OTHER TRANSFERS	-	30,000	-	-
101.110.5930	ADVANCES OUT	-	-	-	-
	TOTAL MISC EXECUTIVE EXPENSES	91,555	153,412	147,200	167,600
117	CITY HALL DEPARTMENT				
101.117.5211	CONTRACT SERVICES	-	479	1,400	1,000
101.117.5223	BUILDING REPAIR & MAINTENANCE	12,470	5,398	30,000	30,000
101.117.5229	EQUIPMENT REPAIR & MAINTENANCE	1,585	1,560	2,000	2,000
101.117.5231	GROUNDS MAINTENANCE	663	-	5,000	1,000
101.117.5237	JANITORIAL SERVICE	11,100	9,050	8,400	12,000
101.117.5241	MAINTENANCE CONTRACTS-GENERAL	1,201	1,400	1,500	1,500
101.117.5261	ELECTRIC SERVICE	22,984	26,088	23,000	22,000
101.117.5262	GAS SERVICE	5,115	6,169	8,000	8,000
101.117.5264	TELEPHONE/DATA SERVICE	21,156	-	-	-
101.117.5265	TRASH DISPOSAL SERVICE	2,629	371	400	500
101.117.5303	BUILDING SUPPLIES	759	2,648	2,000	2,000
101.117.5311	CUSTODIAL SUPPLIES	632	692	2,000	1,000
101.117.5319	GENERAL SUPPLIES	1,512	316	1,000	1,000
	TOTAL CITY HALL EXPENSES	81,807	54,172	84,700	82,000
208	POLICE DEPARTMENT				
101.208.5101	SALARIES & WAGES	640,125	626,252	671,000	676,000
101.208.5102	LONGEVITY	9,780	9,660	11,000	11,220
101.208.5103	OVERTIME	66,795	98,063	108,000	110,000
101.208.5104	RETIREMENT FRINGE PAYOUT	14,168	17,043	83,000	99,000
101.208.5105	HOLIDAY-PERSONAL	37,138	37,632	44,000	44,000
101.208.5106	SICK LEAVE	15,110	24,507	29,000	30,000
101.208.5107	VACATION	41,375	56,054	57,000	58,000
101.208.5109	PART TIME WAGES	17,537	18,116	40,000	56,000
101.208.5111	PERS	22,095	22,307	30,000	32,000
101.208.5112	MEDICARE	12,654	13,209	14,000	15,000
101.208.5115	POLICE & FIRE PENSION	167,371	176,045	193,000	225,000
101.208.5117	WORKERS' COMPENSATION	18,037	11,175	36,000	37,000
101.208.5121	HEALTH & LIFE INSURANCE	235,366	244,530	368,000	343,000
101.208.5123	OTHER BENEFITS	1,037	3,552	4,000	4,000
101.208.5124	TUITION REIMBURSEMENT	205	-	-	-
101.208.5207	COMPUTER SUPPORT & CONSULTING	9,884	11,142	9,900	10,000
101.208.5211	CONTRACT SERVICES	655	285	6,500	1,000

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2016	ACTUAL 2017	2018 BUDGET	2019 BUDGET
101.208.5217	LEGAL SERVICES	-	250	5,000	2,500
101.208.5227	COMPUTER EQUIPMENT REPAIR & MAINT	1,000	-	1,000	1,000
101.208.5229	EQUIPMENT REPAIR & MAINTENANCE	549	867	1,000	1,000
101.208.5247	RADIO REPAIR & MAINTENANCE	495	-	2,000	2,000
101.208.5257	VEHICLE REPAIR & MAINTENANCE	5,255	1,473	6,500	6,500
101.208.5264	TELEPHONE/DATA SERVICE	3,521	2,510	3,500	3,500
101.208.5271	GENERAL LIABILITY INSURANCE	12,857	12,160	-	-
101.208.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	2,000	2,000
101.208.5282	BOARD & CARE OF PRISONERS	2,852	251	5,000	5,000
101.208.5285	FURTHERANCE OF JUSTICE	3,482	5,655	6,000	6,000
101.208.5287	JUDGMENTS - FEES - COSTS	-	-	1,000	1,000
101.208.5292	RENTAL EQUIPMENT	9,611	9,040	11,000	11,000
101.208.5301	AMMUNITION & SUPPLIES	2,429	5,372	5,500	5,500
101.208.5303	BUILDING SUPPLIES	492	57	2,000	2,000
101.208.5312	EQUIPMENT REPAIR SUPPLIES	-	506	1,000	1,000
101.208.5317	FUEL SUPPLIES	17,800	22,834	30,000	25,000
101.208.5319	GENERAL SUPPLIES	1,491	2,352	3,000	3,000
101.208.5327	RADIO SUPPLIES	-	9,450	2,000	2,000
101.208.5329	SAFETY SUPPLIES	1,518	-	2,500	2,500
101.208.5341	UNIFORM SUPPLIES	11,696	14,755	19,000	23,000
101.208.5349	VEHICLE REPAIR SUPPLIES	3,356	4,507	6,000	6,000
101.208.5371	DATA PROCESSING SUPPLIES	1,015	1,150	1,200	1,500
101.208.5373	OFFICE SUPPLIES	2,488	1,910	3,000	3,000
101.208.5401	TRAINING	4,556	9,300	10,000	10,000
101.208.5403	CONFERENCE FEES & EXPENSE	-	617	1,000	1,000
101.208.5407	DUES & SUBSCRIPTIONS	270	-	750	750
101.208.5413	EDUCATIONAL ASSISTANCE	-	-	2,000	2,000
101.208.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-
	TOTAL POLICE EXPENSES	1,396,066	1,474,587	1,837,350	1,880,970

209 FIRE DEPARTMENT

101.209.5101	SALARIES & WAGES	105,021	110,895	64,000	59,000
101.209.5102	LONGEVITY	1,320	1,440	1,560	1,380
101.209.5103	OVERTIME	8,781	4,140	900	-
101.209.5104	RETIREMENT FRINGE PAYOUT	-	-	20,000	17,000
101.209.5105	HOLIDAY-PERSONAL	6,485	6,673	7,000	3,700
101.209.5106	SICK LEAVE	1,997	2,208	2,100	3,500
101.209.5107	VACATION	10,300	10,044	6,700	6,800
101.209.5108	PART TIME FIRE	29,798	26,425	31,000	31,000
101.209.5111	PERS	1,609	1,355	1,100	-
101.209.5112	MEDICARE	2,217	2,132	1,650	1,600
101.209.5113	FICA	1,323	1,060	2,000	2,000
101.209.5115	POLICE & FIRE PENSION	31,963	32,286	20,000	18,000
101.209.5116	UNEMPLOYMENT	-	-	1,000	-
101.209.5117	WORKERS' COMPENSATION	5,072	1,285	6,100	5,800
101.209.5121	HEALTH & LIFE INSURANCE	36,479	37,810	27,000	32,000
101.209.5123	OTHER BENEFITS	2,236	2,808	2,500	2,500
101.209.5207	COMPUTER SUPPORT & CONSULTING	6,731	-	4,000	4,000
101.209.5211	CONTRACT SERVICES	-	-	-	-
101.209.5223	BUILDING REPAIR & MAINTENANCE	9,916	1,989	5,000	5,000
101.209.5227	COMPUTER EQUIPMENT REPAIR & MAINT	74	-	300	500
101.209.5229	EQUIPMENT REPAIR & MAINTENANCE	8,818	7,475	8,500	8,500
101.209.5241	MAINTENANCE CONTRACTS-GENERAL	1,462	1,800	3,000	3,000
101.209.5247	RADIO REPAIR & MAINTENANCE	2,115	-	2,600	2,600
101.209.5257	VEHICLE REPAIR & MAINTENANCE	1,168	1,152	7,000	7,000
101.209.5261	ELECTRIC SERVICE	9,698	9,131	11,000	11,000
101.209.5262	GAS SERVICE	5,164	7,446	9,800	10,000
101.209.5264	TELEPHONE/DATA SERVICE	2,958	1,196	2,000	2,100
101.209.5265	TRASH DISPOSAL SERVICE	220	247	300	300
101.209.5271	GENERAL LIABILITY INSURANCE	10,286	11,191	-	-
101.209.5273	OTHER INSURANCE-NON BORMA	4,444	4,089	5,000	5,100
101.209.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	1,000	2,000
101.209.5305	CHEMICALS	450	-	500	500
101.209.5311	CUSTODIAL SUPPLIES	954	934	1,000	1,000
101.209.5312	EQUIPMENT REPAIR SUPPLIES	-	-	1,500	1,500
101.209.5313	FIRE EXTINGUISHERS	-	-	500	500
101.209.5317	FUEL SUPPLIES	6,001	5,583	9,000	10,000
101.209.5319	GENERAL SUPPLIES	1,483	3,376	1,500	2,000

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2016	ACTUAL 2017	2018 BUDGET	2019 BUDGET
101.209.5327	RADIO SUPPLIES	7,500	3,368	2,000	3,000
101.209.5329	SAFETY SUPPLIES	1,186	(4)	1,500	2,000
101.209.5337	SMALL TOOLS	235	300	800	800
101.209.5341	UNIFORM SUPPLIES	1,240	1,124	1,300	1,200
101.209.5349	VEHICLE REPAIR SUPPLIES	994	1,226	3,500	3,500
101.209.5371	DATA PROCESSING SUPPLIES	1,578	481	1,700	1,500
101.209.5373	OFFICE SUPPLIES	189	408	500	500
101.209.5401	TRAINING	1,288	595	4,000	4,000
101.209.5403	CONFERENCE FEES & EXPENSE	269	401	2,000	2,000
101.209.5407	DUES & SUBSCRIPTIONS	592	744	700	700
101.209.5413	EDUCATIONAL ASSISTANCE	-	-	500	500
101.209.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	80,000
101.209.5507	CAPITAL OUTLAY - OTHER	1,350	-	-	-
	TOTAL FIRE EXPENSES	332,963	304,813	286,610	360,580

212 EMS DEPARTMENT

101.212.5101	SALARIES & WAGES	181,173	200,797	300,000	302,000
101.212.5102	LONGEVITY	2,640	2,820	4,200	4,560
101.212.5103	OVERTIME	28,196	27,935	20,000	20,500
101.212.5104	RETIREMENT FRINGE PAYOUT	-	-	25,000	33,000
101.212.5105	HOLIDAY-PERSONAL	13,407	18,884	30,000	31,000
101.212.5106	SICK LEAVE	3,119	5,289	7,800	7,600
101.212.5107	VACATION	13,724	10,756	20,000	18,000
101.212.5109	PART TIME RESCUE	177,611	173,793	150,000	155,000
101.212.5111	PERS	2,171	1,619	-	-
101.212.5112	MEDICARE	5,973	6,204	10,000	10,000
101.212.5113	FICA	10,039	10,063	9,300	9,300
101.212.5115	POLICE & FIRE PENSION	56,550	63,119	92,000	92,100
101.212.5116	UNEMPLOYMENT	43	-	2,000	2,000
101.212.5117	WORKERS' COMPENSATION	16,016	4,413	36,000	36,000
101.212.5121	HEALTH & LIFE INSURANCE	50,777	63,057	145,600	135,900
101.212.5123	OTHER BENEFITS	371	297	500	500
101.212.5201	ACCOUNTING SERVICES	16,080	15,200	15,000	16,000
101.212.5217	LEGAL SERVICES	-	-	1,500	-
101.212.5227	COMPUTER EQUIPMENT REPAIR & MAINT	380	-	500	500
101.212.5229	EQUIPMENT REPAIR & MAINTENANCE	1,008	496	2,000	2,000
101.212.5241	MAINTENANCE CONTRACTS-GENERAL	2,390	2,383	2,500	2,500
101.212.5247	RADIO REPAIR & MAINTENANCE	276	-	800	800
101.212.5257	VEHICLE REPAIR & MAINTENANCE	1,088	1,767	3,000	3,000
101.212.5261	ELECTRIC SERVICE	-	-	-	-
101.212.5264	TELEPHONE/DATA SERVICE	3,869	1,790	3,500	3,500
101.212.5271	GENERAL LIABILITY INSURANCE	4,286	4,663	-	-
101.212.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	2,000	2,000
101.212.5291	REFUNDS	1,053	2,407	2,500	3,000
101.212.5317	FUEL SUPPLIES	2,349	2,866	5,000	5,000
101.212.5319	GENERAL SUPPLIES	850	596	1,000	1,000
101.212.5323	MEDICAL SUPPLIES	6,284	9,692	9,000	9,200
101.212.5325	OXYGEN	1,225	1,024	1,500	1,500
101.212.5329	SAFETY SUPPLIES	345	200	500	500
101.212.5337	SMALL TOOLS	141	7	200	200
101.212.5341	UNIFORM SUPPLIES	967	1,280	1,300	1,200
101.212.5349	VEHICLE REPAIR SUPPLIES	542	2,890	2,000	2,000
101.212.5373	OFFICE SUPPLIES	230	94	500	500
101.212.5401	TRAINING	3,000	2,899	6,000	6,000
101.212.5403	CONFERENCE FEES & EXPENSE	300	300	1,000	1,000
101.212.5413	EDUCATIONAL ASSISTANCE	-	-	2,000	500
101.212.5507	CAPITAL OUTLAY - OTHER	3,324	-	-	-
	TOTAL EMS EXPENSES	611,797	639,599	915,700	919,360

219 CODE ENFORCEMENT DEPARTMENT

101.219.5101	SALARIES & WAGES	9,827	34,301	47,000	47,800
101.219.5103	OVERTIME	1,486	-	-	-
101.219.5105	HOLIDAY-PERSONAL	-	-	2,700	2,710
101.219.5106	SICK LEAVE	-	-	500	550
101.219.5107	VACATION	-	-	1,200	1,250
101.219.5111	PERS	1,165	4,665	7,200	7,400
101.219.5112	MEDICARE	148	495	800	800
101.219.5117	WORKERS' COMPENSATION	-	412	2,000	2,000

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2016	ACTUAL 2017	2018 BUDGET	2019 BUDGET
101.219.5121	HEALTH & LIFE INSURANCE	-	-	25,000	9,800
101.219.5123	OTHER BENEFITS	-	-	100	100
101.219.5201	ACCOUNTING	58	-	-	-
101.219.5211	CONTRACT SERVICES	30,740	3,578	16,000	16,000
101.219.5227	COMPUTER EQUIPMENT REPAIR & MAINT	255	-	200	200
101.219.5229	EQUIPMENT REPAIR & MAINTENANCE	-	16	200	200
101.219.5264	TELEPHONE/DATA SERVICE	194	-	-	-
101.219.5281	ADVERTISING	278	-	600	600
101.219.5291	REFUNDS	-	-	100	100
101.219.5317	FUEL SUPPLIES	300	531	500	500
101.219.5319	GENERAL SUPPLIES	231	165	200	200
101.219.5341	UNIFORM SUPPLIES	236	48	750	750
101.219.5371	DATA PROCESSING SUPPLIES	-	687	800	800
101.219.5373	OFFICE SUPPLIES	1,195	259	300	300
101.219.5401	TRAINING	110	110	1,000	1,000
101.219.5403	CONFERENCE FEES & EXPENSE	97	-	1,000	1,000
101.219.5407	DUES & SUBSCRIPTIONS	-	255	300	300
	TOTAL CODE ENFORCEMENT EXPENSES	46,320	45,522	108,450	94,360

307 PUBLIC SERVICE DEPARTMENT

101.307.5211	CONTRACT SERVICES	5,500	2,000	3,000	3,000
101.307.5245	PARKING LOT MAINTENANCE	-	-	3,000	-
101.307.5252	DITCH MAINTENANCE	2,729	3,083	4,000	4,000
101.307.5261	ELECTRIC SERVICE	56,351	44,415	60,000	60,000
101.307.5263	LANDFILL SERVICE	879	2,529	3,500	3,500
101.307.5305	CHEMICALS	-	-	1,500	1,500
101.307.5319	GENERAL SUPPLIES	-	394	-	-
101.307.5334	GROUNDS MAINTENANCE SUPPLIES	-	-	2,000	2,000
101.307.5335	STREET SIGNS	355	714	1,000	1,000
	TOTAL PUBLIC SERVICE EXPENSES	65,814	53,135	78,000	75,000

316 ENGINEERING & PUBLIC WORKS DEPARTMENT

101.316.5101	SALARIES & WAGES	46,483	44,830	51,000	60,000
101.316.5102	LONGEVITY	1,020	1,080	1,200	1,200
101.316.5103	OVERTIME	365	2,593	2,000	2,000
101.316.5105	HOLIDAY-PERSONAL	2,368	3,136	3,200	3,300
101.316.5106	SICK LEAVE	1,068	1,139	1,800	1,900
101.316.5107	VACATION	3,884	3,984	6,000	6,200
101.316.5111	PERS	7,822	7,959	8,800	9,300
101.316.5112	MEDICARE	769	772	900	1,000
101.316.5117	WORKERS' COMPENSATION	1,194	1,142	2,400	2,500
101.316.5121	HEALTH & LIFE INSURANCE	19,434	18,905	25,000	30,000
101.316.5123	OTHER BENEFITS	50	40	100	100
101.316.5207	COMPUTER SUPPORT & CONSULTING	1,609	1,375	2,200	2,200
101.316.5211	CONTRACT SERVICES	47,493	60,745	100,000	90,000
101.316.5215	ENGINEERING CONSULTANTS	2,950	-	-	15,000
101.316.5218	LICENCES & PERMITS	-	-	200	200
101.316.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	200	200
101.316.5229	EQUIPMENT REPAIR & MAINTENANCE	22	-	300	300
101.316.5241	MAINTENANCE CONTRACTS-GENERAL	568	763	900	900
101.316.5264	TELEPHONE/DATA SERVICE	79	15	-	-
101.316.5290	PRINTING & REPRODUCTION	374	289	-	300
101.316.5317	FUEL SUPPLIES	339	269	400	400
101.316.5319	GENERAL SUPPLIES	-	-	200	200
101.316.5337	SMALL TOOLS	-	36	800	500
101.316.5349	VEHICLE REPAIR SUPPLIES	-	-	500	500
101.316.5371	DATA PROCESSING SUPPLIES	-	947	1,000	1,500
101.316.5373	OFFICE SUPPLIES	169	134	250	250
101.316.5401	TRAINING	500	508	1,500	1,500
101.316.5403	CONFERENCE FEES & EXPENSE	-	179	1,000	500
101.316.5413	EDUCATIONAL ASSISTANCE	-	-	1,000	1,000
101.316.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	TOTAL ENGINEERING & PW EXPENSES	138,560	150,839	212,850	232,950

518 CITY GARAGE & MAINTENANCE DEPARTMENT

101.518.5101	SALARIES & WAGES	428,599	450,963	470,000	482,000
101.518.5102	LONGEVITY	9,900	9,300	10,000	9,420
101.518.5103	OVERTIME	10,017	14,236	30,000	29,600

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2016	ACTUAL 2017	2018 BUDGET	2019 BUDGET
101.518.5104	RETIREMENT FRINGE PAYOUT	-	-	56,000	77,000
101.518.5105	HOLIDAY-PERSONAL	26,810	27,567	29,000	30,000
101.518.5106	SICK LEAVE	19,682	16,164	18,000	15,300
101.518.5107	VACATION	35,716	42,126	47,000	43,500
101.518.5109	PART TIME WAGES	-	-	13,800	34,600
101.518.5111	PERS	73,878	78,537	86,000	90,000
101.518.5112	MEDICARE	7,379	7,765	9,000	9,400
101.518.5116	UNEMPLOYMENT	-	-	1,000	1,000
101.518.5117	WORKERS' COMPENSATION	10,640	6,548	23,000	24,100
101.518.5121	HEALTH & LIFE INSURANCE	203,498	138,891	270,000	214,000
101.518.5123	OTHER BENEFITS	761	867	1,000	1,000
101.518.5223	BUILDING REPAIR & MAINTENANCE	1,265	2,007	2,000	2,500
101.518.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	500	500
101.518.5229	EQUIPMENT REPAIR & MAINTENANCE	(339)	-	700	1,200
101.518.5237	JANITORIAL SERVICE	300	-	-	-
101.518.5261	ELECTRIC SERVICE	5,410	5,347	6,000	6,000
101.518.5262	GAS SERVICE	1,604	1,918	3,000	3,000
101.518.5264	TELEPHONE/DATA SERVICE	2,933	492	-	-
101.518.5265	TRASH DISPOSAL SERVICE	605	680	700	750
101.518.5271	GENERAL LIABILITY INSURANCE	6,000	6,528	-	-
101.518.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	2,000	2,000
101.518.5303	BUILDING SUPPLIES	3,344	483	4,000	3,000
101.518.5311	CUSTODIAL SUPPLIES	400	400	500	500
101.518.5312	EQUIPMENT REPAIR SUPPLIES	528	444	1,500	1,700
101.518.5319	GENERAL SUPPLIES	879	500	1,200	1,000
101.518.5327	RADIO SUPPLIES	-	-	1,000	1,000
101.518.5337	SMALL TOOLS	500	1,323	2,000	1,500
101.518.5349	VEHICLE REPAIR SUPPLIES	2,448	-	500	500
101.518.5371	DATA PROCESSING SUPPLIES	955	-	1,000	1,000
101.518.5401	TRAINING	210	1,282	2,000	2,000
101.518.5407	DUES & SUBSCRIPTIONS	13	37	50	50
101.518.5413	EDUCATIONAL ASSISTANCE	-	-	1,500	1,500
101.518.5503	CAPITAL OUTLAY - EQUIPMENT	-	9,175	4,000	4,000
	TOTAL CITY GARAGE & MAINT EXPENSES	853,934	823,581	1,097,950	1,094,620

523 CEMETERY DEPARTMENT

101.523.5109	SEASONAL LABOR	7,944	10,346	12,000	12,000
101.523.5111	PERS	1,112	1,448	1,200	1,200
101.523.5112	MEDICARE	115	150	150	150
101.523.5116	UNEMPLOYMENT	-	-	500	500
101.523.5207	COMPUTER SUPPORT & CONSULTING	-	-	1,000	1,000
101.523.5211	CONTRACT SERVICES	85	150	600	600
101.523.5261	ELECTRIC SERVICE	534	758	600	800
101.523.5289	PAUPER BURIAL	1,300	2,600	5,400	6,000
101.523.5292	RENTAL EQUIPMENT	-	-	1,000	1,000
101.523.5299	ADMINISTRATIVE ALLOCATION	-	-	-	-
101.523.5303	BUILDING SUPPLIES	-	-	1,000	1,000
101.523.5312	EQUIPMENT REPAIR SUPPLIES	470	703	1,000	1,000
101.523.5317	FUEL SUPPLIES	462	874	1,200	1,200
101.523.5319	GENERAL SUPPLIES	439	773	1,000	1,000
101.523.5329	SAFETY SUPPLIES	-	180	200	200
101.523.5334	GROUNDS MAINTENANCE SUPPLIES	866	977	1,000	1,000
101.523.5337	SMALL TOOLS	194	560	1,000	1,000
101.523.5373	OFFICE SUPPLIES	200	116	200	200
101.523.5503	CAPITAL OUTLAY - EQUIPMENT	9,000	-	-	-
	TOTAL CEMETERY DEPARTMENT	22,721	19,634	29,050	29,850

TOTAL GENERAL FUND EXPENSES	4,269,669	4,428,293	5,981,310	6,055,930
------------------------------------	------------------	------------------	------------------	------------------

**202 INCOME TAX FUND
REVENUES**

202.000.4120	INCOME TAX COLLECTIONS	2,547,989	2,611,316	2,475,000	2,475,000
	TOTAL INCOME TAX REVENUES	2,547,989	2,611,316	2,475,000	2,475,000

130 INCOME TAX DEPARTMENT

202.130.5101	SALARIES & WAGES	25,208	36,358	-	-
202.130.5102	LONGEVITY	1,320	-	-	-

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2016	ACTUAL 2017	2018 BUDGET	2019 BUDGET
202.130.5103	OVERTIME	-	159	-	-
202.130.5105	HOLIDAY-PERSONAL	1,726	1,874	-	-
202.130.5106	SICK LEAVE	243	122	-	-
202.130.5107	VACATION	489	533	-	-
202.130.5111	PERS	4,133	5,440	-	-
202.130.5112	MEDICARE	413	566	-	-
202.130.5117	WORKERS' COMPENSATION	932	294	-	-
202.130.5121	HEALTH & LIFE INSURANCE	17,856	46	-	-
202.130.5123	OTHER BENEFITS	307	140	-	-
202.130.5205	AUDITING	7,500	6,831	8,000	8,000
202.130.5207	COMPUTER SUPPORT & CONSULTING	3,499	2,615	4,900	5,100
202.130.5217	LEGAL SERVICES	471	421	2,500	2,600
202.130.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	400	-
202.130.5290	PRINTING & REPRODUCTION	1,586	2,601	2,000	2,500
202.130.5291	REFUNDS	64,404	42,119	75,000	75,000
202.130.5371	DATA PROCESSING SUPPLIES	-	625	1,000	1,000
202.130.5373	OFFICE SUPPLIES	658	189	600	600
202.130.5375	POSTAGE	6,137	2,831	-	-
202.130.5401	TRAINING	120	15	-	-
202.130.5403	CONFERENCE FEES & EXPENSE	(60)	743	-	-
202.130.5409	MILEAGE REIMBURSEMENT	82	83	-	-
202.130.5903	TRANSFER FROM INCOME TAX-DESIGNATED	2,403,300	2,918,200	2,359,000	2,489,000
	TOTAL INCOME TAX EXPENSES	2,540,323	3,022,804	2,453,400	2,583,800

**203 STREET MAINTENANCE & REPAIR FUND
REVENUES**

203.000.4240	MOTOR VEHICLE LICENSE	39,118	37,572	40,000	44,000
203.000.4250	GASOLINE TAX CENTS PER GALLON	60,022	63,160	62,000	-
203.000.4252	GASOLINE EXCISE TAX	114,180	119,600	118,000	175,000
203.000.4611	REIMBURSEMENTS-REFUNDS	-	412	2,000	2,000
203.000.4613	SALE OF FIXED ASSETS	-	2,600	2,000	3,000
203.000.4660	INTEREST EARNED	4,210	3,153	6,500	7,000
203.000.4710	TRANSFER FROM INCOME TAX	30,000	28,000	-	-
	TOTAL STREET MAINTENANCE REVENUES	247,530	254,497	230,500	231,000

361 STREET MAINTENANCE DEPARTMENT

203.361.5207	COMPUTER SUPPORT & CONSULTING	400	400	500	500
203.361.5211	CONTRACT SERVICES	-	347	1,000	1,000
203.361.5218	LICENCES & PERMITS	38	233	200	250
203.361.5229	EQUIPMENT REPAIR & MAINTENANCE	-	229	2,000	2,000
203.361.5241	MAINTENANCE CONTRACTS-GENERAL	1,201	1,126	1,400	1,500
203.361.5250	STORM SEWER LINE MAINTENANCE	-	-	3,000	3,000
203.361.5253	TRAFFIC-STREET LIGHT MAINTENANCE	-	740	3,000	3,000
203.361.5257	VEHICLE REPAIR & MAINTENANCE	994	1,534	2,000	2,000
203.361.5271	GENERAL LIABILITY INSURANCE	-	10,258	-	-
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	201,812	119,258	159,570	87,000
203.361.5312	EQUIPMENT REPAIR SUPPLIES	5,390	4,587	6,000	6,000
203.361.5317	FUEL SUPPLIES	6,069	12,374	14,500	15,000
203.361.5319	GENERAL SUPPLIES	990	1,167	1,200	1,200
203.361.5327	RADIO SUPPLIES	-	-	800	800
203.361.5329	SAFETY SUPPLIES	992	2,056	2,000	2,000
203.361.5331	SALT SUPPLIES	10,348	4,598	18,000	20,000
203.361.5333	STREET REPAIR SUPPLIES	67,064	75,893	80,000	80,000
203.361.5334	GROUNDS MAINTENANCE SUPPLIES	457	-	500	500
203.361.5335	STREET SIGNS	(20)	-	-	-
203.361.5337	SMALL TOOLS	859	976	1,000	1,000
203.361.5339	TRAFFIC SIGNS	3,047	2,549	5,000	5,000
203.361.5341	UNIFORM SUPPLIES	329	1,194	1,000	1,000
203.361.5348	STORM SEWER SUPPLIES	393	2,110	2,500	2,500
203.361.5349	VEHICLE REPAIR SUPPLIES	6,445	4,244	6,500	6,500
203.361.5371	DATA PROCESSING SUPPLIES	300	-	750	1,000
203.361.5373	OFFICE SUPPLIES	266	128	300	300

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2016	ACTUAL 2017	2018 BUDGET	2019 BUDGET
203.361.5401	TRAINING	599	190	1,000	1,000
203.361.5503	CAPITAL OUTLAY - EQUIPMENT	-	3,084	45,000	4,000
203.361.5505	CAPITAL OUTLAY - VEHICLES	6,500	-	-	-
203.361.5507	CAPITAL OUTLAY - OTHER	-	-	50,000	20,000
	TOTAL STREET MAINTENANCE EXPENSES	323,901	249,273	411,220	270,550

204 SCHOOL RESOURCE OFFICER REVENUES

204.000.4260	GRANT PROCEEDS	15,556	10,122	12,000	15,000
204.000.4760	TRANSFERS IN: OTHER	-	-	-	-
	TOTAL SRO REVENUES	15,556	10,122	12,000	15,000
204.000.5101	SALARIES & WAGES	11,429	-	12,000	15,000
	TOTAL SRO EXPENSES	11,429	-	12,000	15,000

206 STATE HIGHWAY IMPROVEMENT FUND REVENUES

206.000.4240	MOTOR VEHICLE LICENSE	3,172	3,046	3,300	3,600
206.000.4250	GASOLINE TAX CENTS PER GALLON	4,867	5,121	5,100	-
206.000.4252	GASOLINE EXCISE TAX	9,258	9,697	9,600	14,000
206.000.4660	INTEREST EARNED	1,477	2,244	4,000	7,800
206.000.4710	TRANSFER FROM INCOME TAX	20,000	19,000	-	-
	TOTAL STATE HIGHWAY REVENUES	38,773	39,109	22,000	25,400

STATE HIGHWAY DEPARTMENT

206.362.5211	CONTRACT SERVICES	-	-	3,000	3,000
206.362.5319	GENERAL SUPPLIES	-	-	-	-
206.362.5331	SALT SUPPLIES	5,774	4,193	25,000	25,000
206.362.5333	STREET REPAIR SUPPLIES	-	-	5,000	5,000
206.362.5335	STREET SIGNS	-	-	-	-
206.362.5339	TRAFFIC SIGNS	-	-	1,000	1,000
206.362.5507	CAPITAL OUTLAY - OTHER	40,000	-	-	-
	TOTAL STATE HIGHWAY EXPENSES	45,774	4,193	34,000	34,000

208 RECREATION FUND REVENUES

208.000.4110	REAL ESTATE TAX	37,921	38,217	42,779	42,600
208.000.4113	MOBILE HOME TAX	29	35	50	50
208.000.4130	LODGING TAX	3,746	3,375	3,500	3,100
208.000.4211	HOMESTEAD AND ROLLBACK TAX	4,548	4,528	5,000	5,000
208.000.4260	GRANT PROCEEDS	-	-	500	-
208.000.4340	SWIMMING POOL SALES - FEES	24,655	21,702	22,000	23,000
208.000.4341	PHYSICAL FITNESS FEES	415	2,243	2,500	2,500
208.000.4342	CONCESSION STAND SALES	5,579	5,128	5,700	5,700
208.000.4350	RENTALS-RESERVATIONS	20,866	18,570	21,000	21,000
208.000.4352	FESTIVAL REVENUE	19,646	18,125	19,000	19,000
208.000.4611	REIMBURSEMENTS-REFUNDS	1,120	-	-	-
208.000.4613	SALE OF FIXED ASSETS	2,573	-	1,000	500
208.000.4620	DONATIONS	5,500	6,000	6,000	7,000
208.000.4660	INTEREST EARNED	526	1,050	10,000	10,000
208.000.4710	TRANSFER FROM INCOME TAX	161,000	147,900	134,000	134,000
	TOTAL RECREATION REVENUE	288,124	266,872	273,029	273,450

472 PARKS & RECREATION DEPARTMENT

208.472.5101	SALARIES & WAGES	49,999	53,297	74,000	68,100
208.472.5102	LONGEVITY	120	180	240	300
208.472.5103	OVERTIME	8,908	10,428	12,000	12,000
208.472.5105	HOLIDAY-PERSONAL	2,992	2,935	3,300	3,300
208.472.5106	SICK LEAVE	-	85	600	620
208.472.5107	VACATION	1,639	2,849	2,400	2,450
208.472.5109	SEASONAL LABOR - RECREATION	24,198	32,965	32,000	42,000
208.472.5110	SEASONAL LABOR - POOL	31,754	31,665	33,000	34,000
208.472.5111	PERS	16,568	18,804	22,000	21,300
208.472.5112	MEDICARE	1,719	1,930	2,300	2,200

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2016	ACTUAL 2017	2018 BUDGET	2019 BUDGET
208.472.5116	UNEMPLOYMENT	73	-	1,000	1,000
208.472.5117	WORKERS' COMPENSATION	2,283	1,773	5,900	6,000
208.472.5121	HEALTH & LIFE INSURANCE	16,098	6,343	25,000	9,800
208.472.5123	OTHER BENEFITS	980	1,505	1,300	1,300
208.472.5202	SALES TAX	403	416	500	500
208.472.5211	CONTRACT SERVICES	462	396	1,000	1,000
208.472.5213	COUNTY AUDITOR FEES	1,198	1,000	1,400	1,400
208.472.5218	LICENCES & PERMITS	1,078	929	1,200	1,200
208.472.5223	BUILDING REPAIR & MAINTENANCE	660	500	1,000	1,500
208.472.5225	BUILDING SECURITY	360	360	400	400
208.472.5229	EQUIPMENT REPAIR & MAINTENANCE	140	599	1,000	1,000
208.472.5231	GROUNDS MAINTENANCE	775	195	1,000	700
208.472.5241	MAINTENANCE CONTRACTS-GENERAL	-	-	500	500
208.472.5245	PARKING LOT MAINTENANCE	-	-	-	2,000
208.472.5257	VEHICLE REPAIR & MAINTENANCE	-	-	1,500	1,500
208.472.5261	ELECTRIC SERVICE	16,051	18,814	17,000	17,500
208.472.5262	GAS SERVICE	541	670	1,300	1,300
208.472.5264	TELEPHONE/DATA SERVICE	2,727	58	-	-
208.472.5265	TRASH DISPOSAL SERVICE	1,227	1,251	1,500	1,600
208.472.5271	GENERAL LIABILITY INSURANCE	8,572	9,326	-	-
208.472.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	2,000	2,000
208.472.5281	ADVERTISING	411	100	200	250
208.472.5284	FESTIVAL IN PARK	12,501	12,662	16,000	15,000
208.472.5291	REFUNDS	170	190	750	750
208.472.5297	OTHER SERVICES	4,815	5,000	5,000	5,200
208.472.5303	BUILDING SUPPLIES	2,927	3,197	5,000	5,000
208.472.5305	CHEMICALS	3,011	3,163	3,200	3,300
208.472.5309	CONCESSION SUPPLIES	2,662	2,552	3,000	3,000
208.472.5311	CUSTODIAL SUPPLIES	1,073	854	1,100	1,200
208.472.5312	EQUIPMENT REPAIR SUPPLIES	2,004	2,460	3,000	3,000
208.472.5315	FIREWORKS	4,000	4,000	5,000	5,000
208.472.5317	FUEL SUPPLIES	3,804	4,660	4,500	4,600
208.472.5319	GENERAL SUPPLIES	2,717	2,855	4,000	4,000
208.472.5329	SAFETY SUPPLIES	388	327	3,300	3,000
208.472.5334	GROUNDS MAINTENANCE SUPPLIES	4,231	7,198	7,000	7,000
208.472.5337	SMALL TOOLS	200	200	200	200
208.472.5341	UNIFORM SUPPLIES	867	848	1,500	1,600
208.472.5349	VEHICLE REPAIR SUPPLIES	-	-	800	1,000
208.472.5371	DATA PROCESSING SUPPLIES	-	-	750	-
208.472.5373	OFFICE SUPPLIES	484	621	1,000	1,000
208.472.5401	TRAINING	795	775	4,500	4,000
208.472.5407	DUES & SUBSCRIPTIONS	237	302	500	500
208.472.5409	MILEAGE REIMBURSEMENT	-	-	400	400
208.472.5413	EDUCATIONAL ASSISTANCE	-	-	500	500
208.472.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	-	-	-	-
208.472.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	1,000
	TOTAL PARKS & RECREATION EXPENSES	238,822	251,237	317,540	308,970

209 AIRPORT FUND REVENUES

209.000.4251	AVIATION GRANT	-	-	-	-
209.000.4360	SALE OF GASOLINE	104,173	92,753	112,000	90,000
209.000.4612	SUNDRY	-	-	-	-
	TOTAL AIRPORT REVENUES	104,173	92,753	112,000	90,000

560 AIRPORT DEPARTMENT

209.560.5202	SALES TAX	34	149	800	500
209.560.5211	CONTRACT SERVICES	-	1,334	8,000	-
209.560.5218	LICENCES & PERMITS	400	400	600	500
209.560.5231	GROUNDS MAINTENANCE	254	279	1,000	350
209.560.5261	ELECTRIC SERVICE	438	432	500	500
209.560.5273	OTHER INSURANCE-AV LIABILITY	3,800	3,800	4,500	3,800
209.560.5299	ADMINISTRATIVE ALLOCATION	40,095	39,753	53,190	29,000
209.560.5317	FUEL SUPPLIES	78,369	70,767	90,000	70,000
209.560.5319	GENERAL SUPPLIES	-	-	200	200
	TOTAL AIRPORT EXPENSES	123,390	116,914	158,790	104,850

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

**ACCOUNT
NUMBER**

ACTUAL 2016 ACTUAL 2017 2018 BUDGET 2019 BUDGET

**211 POLICE INCOME TAX FUND
REVENUES**

211.000.4120	INCOME TAX COLLECTIONS	318,492	325,485	309,000	309,000
211.000.4720	TRANSFERS IN	-	-	-	-
211.000.4750	ADVANCES IN	-	-	-	-
	TOTAL POLICE INCOME TAX REVENUES	318,492	325,485	309,000	309,000

208 POLICE DEPARTMENT

211.000.5101	SALARIES & WAGES	153,298	166,808	169,000	176,000
211.000.5102	LONGEVITY	1,980	2,160	1,100	1,380
211.000.5103	OVERTIME	14,368	20,746	15,200	16,100
211.000.5105	HOLIDAY-PERSONAL	8,934	8,780	11,000	10,900
211.000.5106	SICK LEAVE	2,402	2,740	6,400	6,600
211.000.5107	VACATION	9,538	13,811	8,300	8,600
211.000.5111	PERS	4,695	4,655	-	-
211.000.5112	MEDICARE	2,946	3,177	3,100	3,200
211.000.5115	POLICE & FIRE PENSION	42,227	46,542	62,000	65,000
211.000.5117	WORKERS' COMPENSATION	3,385	6,109	8,000	8,300
211.000.5121	HEALTH & LIFE INSURANCE	78,189	44,265	98,000	89,000
211.000.5123	OTHER BENEFITS	-	-	1,000	1,000
211.000.5291	REFUNDS	-	-	-	-
211.000.5341	UNIFORM SUPPLIES	-	2,156	-	-
211.000.5413	EDUCATIONAL ASSISTANCE	-	-	1,000	1,000
	TOTAL POLICE TAX EXPENSES	321,963	321,949	384,100	387,080

**214 RECYCLING FUND
REVENUES**

214.000.4369	OTHER RECYCLING	2,825	9,062	700	3,000
214.000.4378	RECYCLING FEE	5,950	5,952	6,000	6,000
214.000.4379	TIRE RECYCLING FEE	477	310	700	700
	TOTAL RECYCLING REVENUES	9,252	15,323	7,400	9,700

214.000.5260	BRUSH/CONCRETE GRINDING	5,401	5,124	7,000	9,000
214.000.5267	RECYCLING DISPOSAL	600	600	4,000	2,000
214.000.5268	PLASTIC RECYCLING	-	-	-	-
214.000.5269	TIRE DISPOSAL	856	-	1,000	1,000
214.000.5507	CAPITAL OUTLAY - OTHER	1,595	2,329	-	-
	TOTAL RECYCLING EXPENSES	8,452	8,053	12,000	12,000

**215 COMMUNITY ACTION FUND
REVENUE**

215.000.4611	REIMBURSEMENTS REFUNDS	-	-	1,000	1,000
215.000.4620	DONATIONS	120	785	5,000	5,000
215.000.4720	TRANSFERS IN	-	-	-	-
	TOTAL COMMUNITY ACTION REVENUE	120	785	6,000	6,000

215.000.5319	GENERAL SUPPLIES	-	1,752	6,200	6,000
	TOTAL COMMUNITY ACTION EXPENSE	-	1,752	6,200	6,000

**221 POLICE PENSION FUND
REVENUE**

221.000.4110	REAL ESTATE TAX	22,823	23,171	25,920	25,800
221.000.4111	PERSONAL PROPERTY TAX	-	-	-	-
221.000.4113	MOBILE HOME TAX	18	21	50	50
221.000.4114	COMMERCIAL ACTIVITY TAX	-	-	-	-
221.000.4211	HOMESTEAD AND ROLLBACK TAX	2,974	2,787	3,000	3,000
	TOTAL POLICE PENSION REVENUE	25,815	25,978	28,970	28,850

221.000.5115	POLICE & FIRE PENSION	26,125	26,150	27,000	27,000
221.000.5213	COUNTY AUDITOR FEES	722	607	1,000	1,000
	TOTAL POLICE PENSION EXPENSE	26,846	26,757	28,000	28,000

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

**ACCOUNT
NUMBER
225**

ACTUAL 2016 ACTUAL 2017 2018 BUDGET 2019 BUDGET

**FEMA FUND
REVENUE**

225.000.4260	GRANT PROCEEDS	-	-	212,000	-
225.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-
225.000.4760	TRANSFERS IN: OTHER	-	-	-	-
	TOTAL FEMA REVENUE	-	-	212,000	-

225.000.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	224,000	-
225.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	TOTAL FEMA EXPENSE	-	-	224,000	-

**253 URBAN DEVELOPMENT BLOCK GRANT FUND
REVENUE**

253.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-
	TOTAL UDBG REVENUE	-	-	-	-

253.000.5319	GENERAL SUPPLIES	496	-	-	-
253.000.5507	CAPITAL OUTLAY - OTHER	11,630	19,500	4,566	4,935.60
253.000.5922	OTHER TRANSFERS	-	-	-	-
	TOTAL UDBG EXPENSE	12,127	19,500	4,566	4,935.60

**254 ISSUE I FUND
REVENUE**

254.000.4260	GRANT PROCEEDS	121,976	57,245	100,000	115,000
254.000.4730	NOTE/BOND/DEBT PROCEEDS	849,882	11,725	30,000	30,000
254.000.4740	TRANSFER FROM: SEWER FUND	-	-	-	-
	TOTAL ISSUE I REVENUE	971,858	68,970	130,000	145,000

254.000.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	-	-	-	-
254.000.5507	CAPITAL OUTLAY - OTHER	971,858	68,970	115,000	115,000
	TOTAL ISSUE I EXPENSE	971,858	68,970	115,000	115,000

**256 COMMUNITY DEVELOPMENT BLOCK GRANT FUND
REVENUE**

256.000.4260	GRANT PROCEEDS	-	43,800	-	40,000
256.000.4611	REIMBURSEMENTS-REFUNDS	3,150	-	-	-
256.000.4750	ADVANCES IN	-	43,800	-	40,000
256.000.4760	TRANSFER FROM: OTHER	-	-	-	-
	TOTAL CDBG REVENUE	3,150	87,600	-	80,000

256.000.5507	CAPITAL OUTLAY - OTHER	-	43,800	-	40,000
256.000.5923	REPAYMENT OF ADVANCE	-	43,800	-	40,000
	TOTAL CDBG EXPENSE	-	87,600	-	80,000

**257 NATUREWORKS GRANT FUND
REVENUE**

257.000.4260	GRANT PROCEEDS	-	-	-	-
257.000.4620	DONATIONS	-	-	-	-
257.000.4660	INTEREST EARNED	-	-	-	-
257.000.4710	TRANSFER FROM INCOME TAX	-	-	-	-
257.000.4720	TRANSFERS IN	-	-	-	-
257.000.4750	ADVANCES IN	-	-	-	-
	TOTAL NATUREWORKS GRANT REVENUE	-	-	-	-

257.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
257.000.5923	REPAYMENT OF ADVANCE	-	-	-	-
	TOTAL NATUREWORKS GRANT EXPENSE	-	-	-	-

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

ACCOUNT
NUMBER
272

DUI EDUCATION FUND

ACTUAL 2016 ACTUAL 2017 2018 BUDGET 2019 BUDGET

REVENUE					
272.000.4520	DUI EDUCATION FINES	446	405	500	500
272.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-
	TOTAL DUI EDUCATION REVENUE	446	405	500	500

272.000.5101	SALARIES & WAGES	-	-	-	-
272.000.5103	OVERTIME	-	-	1,000	3,000
272.000.5111	PERS	-	-	-	-
272.000.5112	MEDICARE	-	-	200	-
272.000.5115	POLICE & FIRE PENSION	-	-	300	-
272.000.5229	EQUIPMENT REPAIR & MAINTENANCE	417	-	-	-
272.000.5319	GENERAL SUPPLIES	-	69	1,000	-
272.000.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-
	TOTAL DUI EDUCATION EXPENSE	417	69	2,500	3,000

285 MUNI ROAD FUND
REVENUE

285.000.4270	PERMISSIVE TAX	26,707	27,282	29,000	26,000
285.000.4760	TRANSFER FROM: OTHER	-	-	-	-
	TOTAL MUNI RD FUND REVENUE	26,707	27,282	29,000	26,000

285.000.5507	CAPITAL OUTLAY - OTHER	(39,312)	-	182,400	-
285.000.5922	OTHER TRANSFERS	-	-	-	-
	TOTAL MUNI RD FUND EXPENSE	(39,312)	-	182,400	-

286 AUTO REGISTRATION CITY LEVY FUND
REVENUE

286.000.4241	AUTO REGISTRATION CITY SHARE	26,567	24,906	55,000	55,000
	TOTAL AUTO REGISTRATION REVENUE	26,567	24,906	55,000	55,000

286.000.5507	CAPITAL OUTLAY - OTHER	60,000	50,312	25,000	50,000
	TOTAL AUTO REGISTRATION EXPENSE	60,000	50,312	25,000	50,000

296 TREE COMMISSION FUND
REVENUE

296.000.4613	SALE OF FIXED ASSETS	-	-	800	1,000
296.000.4620	DONATIONS	-	-	-	-
296.000.4710	TRANSFER FROM INCOME TAX	20,000	16,500	10,000	10,000
	TOTAL TREE COMMISSION REVENUE	20,000	16,500	10,800	11,000

296.000.5211	CONTRACT SERVICES	4,300	2,875	15,000	10,000
296.000.5319	GENERAL SUPPLIES	245	335	15,000	5,000
296.000.5403	CONFERENCE FEES & EXPENSE	-	-	200	-
	TOTAL TREE COMMISSION EXPENSE	4,545	3,210	30,200	15,000

297 POLICE RESTITUTION FUND
REVENUE

297.000.4512	NORWALK MUNICIPAL COURT FINES	2,577	1,151	1,200	1,200
297.000.4630	RESTITUTION	944	-	500	500
	TOTAL POLICE RESTITUTION REVENUE	3,521	1,151	1,700	1,700

297.000.5103	OVERTIME	-	1,102	2,700	15,500
297.000.5112	MEDICARE	-	20	100	-
297.000.5115	POLICE & FIRE PENSION	-	298	500	-
297.000.5319	GENERAL SUPPLIES	-	-	3,000	-
	TOTAL POLICE RESTITUTION EXPENSE	-	1,419	6,300	15,500

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

**ACCOUNT
NUMBER
299**

ACTUAL 2016 ACTUAL 2017 2018 BUDGET 2019 BUDGET

**MILITARY MEMORIAL FUND
REVENUE**

299.000.4620	DONATIONS	-	-	-	10,000
	TOTAL MILITARY MEMORIAL REVENUE	-	-	-	10,000

299.000.5319	GENERAL SUPPLIES	-	-	-	10,000
299.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	TOTAL MILITARY MEMORIAL EXPENSE	-	-	-	10,000

**301 INCOME TAX CAPITAL IMPROVEMENT FUND
REVENUE**

301.000.4120	INCOME TAX COLLECTIONS	636,985	650,969	620,000	620,000
301.000.4260	GRANT PROCEEDS	52,500	-	35,000	300,000
301.000.4611	REIMBURSEMENTS-REFUNDS	42,000	5,336	-	-
301.000.4613	SALE OF FIXED ASSETS	-	-	-	-
301.000.4710	TRANSFER FROM INCOME TAX	120,000	-	-	-
301.000.4713	TRANSFER FROM: OTHER	38,310	30,559	78,000	-
301.000.4730	NOTE/BOND/DEBT PROCEEDS	-	-	-	-
301.000.4750	ADVANCES IN	-	43,800	-	40,000
	TOTAL INCOME TAX CAPITAL REVENUE	889,795	730,664	733,000	960,000

301.000.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	109,115	132,754	265,000	100,000
301.000.5503	CAPITAL OUTLAY - EQUIPMENT	37,517	20,824	94,800	128,100
301.000.5505	CAPITAL OUTLAY - VEHICLES	138,079	42,310	96,000	282,000
301.000.5507	CAPITAL OUTLAY - OTHER	311,964	462,372	188,050	621,065
301.000.5912	TRANSFER TO NOTE RETIREMENT	100,000	100,000	160,000	182,710
301.000.5930	ADVANCES OUT	-	43,800	-	40,000
	TOTAL INCOME TAX CAPITAL EXPENSE	696,674	802,061	803,850	1,353,875

**308 TAX INCREMENT FINANCING IMPROVEMENT FUND
REVENUE**

308.000.4110	REAL ESTATE TAX	72,305	72,189	72,000	-
308.000.4660	INTEREST EARNED	954	600	7,500	-
	TOTAL TIF REVENUE	73,259	72,789	79,500	-

308.000.5611	BOND PRINCIPAL	85,000	85,000	90,000	-
308.000.5612	BOND INTEREST	11,488	7,875	4,050	-
308.000.5923	REPAYMENT OF ADVANCE	-	-	-	-
	TOTAL TIF EXPENSE	96,488	92,875	94,050	-

**416 DEBT RETIREMENT FUND
REVENUE**

416.000.4660	INTEREST EARNED	500	1,593	1,000	1,000
416.000.4730	NOTE/BOND/DEBT PROCEEDS	257,000	-	199,000	391,000
416.000.4740	TRANSFER FROM: CAPITAL IMPROV FUND	100,000	100,000	160,000	152,000
	TOTAL DEBT RETIREMENT REVENUE	376,811	101,593	360,000	544,000

416.000.5601	NOTE PRINCIPAL	279,000	33,000	228,000	445,000
416.000.5602	NOTE INTEREST	2,922	3,428	3,100	10,636
416.000.5613	BOND FEES	5,282	-	6,000	6,000
416.000.5621	OPWC PRINCIPAL	24,103	113,099	116,000	118,074
	TOTAL DEBT RETIREMENT EXPENSE	311,307	149,527	353,100	579,710

**603 WATER FUND
REVENUE**

603.000.4260	GRANT PROCEEDS	-	-	-	150,000
603.000.4370	WATER METERED	1,366,676	1,415,328	1,368,000	1,151,250
603.000.4372	HYDRANT, SPRINKLER & CONSTRUCTION	33,105	31,777	33,000	34,000
603.000.4375	METER TURN ONS-TESTS	5,660	5,035	6,000	6,200
603.000.4376	BULK WATER	58,312	50,720	58,000	58,000
603.000.4381	LAB ANALYSIS & HIGH STRENGTH	13,010	15,577	12,000	11,000
603.000.4384	DUCK BLIND DEPOSIT	150	50	300	300
603.000.4385	RECONNECT FEE	14,151	20,137	18,000	23,000

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2016	ACTUAL 2017	2018 BUDGET	2019 BUDGET
603.000.4395	ON ACCOUNT	3,648	(1,332)	-	-
603.000.4611	REIMBURSEMENTS-REFUNDS	716	509	500	500
603.000.4612	SUNDRY	-	150	-	-
603.000.4613	SALE OF FIXED ASSETS	500	-	-	-
603.000.4660	INTEREST EARNED	16,500	19,000	-	-
603.000.4665	RADIO READ ADDITIONAL FEES	740	889	1,000	1,500
603.000.4720	TRANSFERS IN	350,415	-	-	-
	TOTAL WATER FUND REVENUE	1,863,583	1,557,840	1,496,800	1,435,750

641 WATER PLANT DEPARTMENT					
603.641.5101	SALARIES & WAGES	244,694	265,777	243,000	197,000
603.641.5102	LONGEVITY	5,100	5,160	6,000	5,400
603.641.5103	OVERTIME	11,574	16,106	16,000	12,000
603.641.5104	RETIREMENT FRINGE PAYOUT	25,132	-	51,000	57,000
603.641.5105	HOLIDAY-PERSONAL	14,453	15,512	17,000	12,000
603.641.5106	SICK LEAVE	6,143	10,732	13,000	11,000
603.641.5107	VACATION	20,263	24,943	47,000	20,000
603.641.5111	PERS	42,292	46,845	50,000	36,000
603.641.5112	MEDICARE	4,549	4,651	5,100	4,000
603.641.5117	WORKERS' COMPENSATION	6,259	4,614	13,000	10,000
603.641.5121	HEALTH & LIFE INSURANCE	75,229	83,808	134,000	117,000
603.641.5123	OTHER BENEFITS	82	581	500	500
603.641.5211	CONTRACT SERVICES	191	15,651	10,000	15,000
603.641.5215	ENGINEERING CONSULTANTS	15,351	15,000	25,000	75,000
603.641.5216	LABORATORY SERVICES	3,474	4,910	11,600	11,600
603.641.5218	LICENCES & PERMITS	4,600	11,678	8,000	8,000
603.641.5223	BUILDING REPAIR & MAINTENANCE	53	5,695	15,000	10,000
603.641.5229	EQUIPMENT REPAIR & MAINTENANCE	5,254	7,644	6,000	7,000
603.641.5231	GROUNDS MAINTENANCE	-	-	-	-
603.641.5237	JANITORIAL SERVICE	-	-	-	-
603.641.5241	MAINTENANCE CONTRACTS-GENERAL	13,068	10,872	15,100	15,500
603.641.5257	VEHICLE REPAIR & MAINTENANCE	652	-	2,000	2,000
603.641.5261	ELECTRIC SERVICE	65,982	66,148	90,000	80,000
603.641.5262	GAS SERVICE	3,992	5,377	12,000	10,000
603.641.5264	TELEPHONE/DATA SERVICE	3,479	602	1,000	10,000
603.641.5271	GENERAL LIABILITY INSURANCE	8,572	9,326	-	-
603.641.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	1,000	1,000
603.641.5299	ADMINISTRATIVE ALLOCATION	214,637	158,378	416,420	437,000
603.641.5303	BUILDING SUPPLIES	95	99	2,000	2,000
603.641.5305	CHEMICALS	79,307	114,347	160,000	160,000
603.641.5311	CUSTODIAL SUPPLIES	535	545	8,000	1,000
603.641.5312	EQUIPMENT REPAIR SUPPLIES	12,821	16,269	20,000	20,000
603.641.5317	FUEL SUPPLIES	1,835	3,220	4,300	4,300
603.641.5319	GENERAL SUPPLIES	4,996	6,185	7,000	7,000
603.641.5321	LABORATORY SUPPLIES	18,836	19,703	25,000	25,000
603.641.5329	SAFETY SUPPLIES	693	899	1,500	1,500
603.641.5341	UNIFORM SUPPLIES	604	1,338	2,000	2,000
603.641.5349	VEHICLE REPAIR SUPPLIES	304	346	1,000	1,000
603.641.5371	DATA PROCESSING SUPPLIES	975	-	1,000	1,000
603.641.5373	OFFICE SUPPLIES	447	454	750	750
603.641.5401	TRAINING	2,394	2,430	8,000	8,000
603.641.5413	EDUCATIONAL ASSISTANCE	-	-	2,000	2,000
603.641.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	-	-	-	-
603.641.5503	CAPITAL OUTLAY - EQUIPMENT	10,736	52,361	50,000	-
603.641.5505	CAPITAL OUTLAY - VEHICLES	103,731	-	-	-
603.641.5507	CAPITAL OUTLAY - OTHER	-	35,822	40,000	-
	TOTAL WATER PLANT EXPENSE	1,033,383	1,044,024	1,541,270	1,399,550

642 WATER DISTRIBUTION DEPARTMENT					
603.642.5207	COMPUTER SUPPORT & CONSULTING	895	436	1,200	1,200
603.642.5211	CONTRACT SERVICES	1,395	-	2,000	2,000
603.642.5218	LICENCES & PERMITS	255	155	300	300
603.642.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	200	-	-
603.642.5229	EQUIPMENT REPAIR & MAINTENANCE	289	-	1,000	2,000
603.642.5257	VEHICLE REPAIR & MAINTENANCE	-	-	500	500
603.642.5259	WATER MAIN MAINTENANCE	-	-	3,000	2,000

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2016	ACTUAL 2017	2018 BUDGET	2019 BUDGET
603.642.5261	ELECTRIC SERVICE	615	170	800	800
603.642.5262	GAS SERVICE	-	-	1,000	1,000
603.642.5264	TELEPHONE/DATA SERVICE	287	93	-	-
603.642.5271	GENERAL LIABILITY INSURANCE	10,286	9,362	-	-
603.642.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	1,158	1,000	1,000
603.642.5288	LEASES-UTILITY LINES, ETC.	450	1,000	1,000	1,000
603.642.5291	REFUNDS	7,467	1,148	5,000	5,000
603.642.5299	ADMINISTRATIVE ALLOCATION	282,537	188,513	425,520	172,000
603.642.5303	BUILDING SUPPLIES	-	-	200	500
603.642.5312	EQUIPMENT REPAIR SUPPLIES	1,557	1,386	2,500	3,500
603.642.5314	FIRE HYDRANT REPAIR SUPPLIES	4,694	-	5,000	4,000
603.642.5317	FUEL SUPPLIES	3,343	6,799	9,000	9,000
603.642.5319	GENERAL SUPPLIES	798	808	1,200	1,200
603.642.5327	RADIO SUPPLIES	-	-	600	600
603.642.5329	SAFETY SUPPLIES	500	514	600	600
603.642.5333	STREET REPAIR SUPPLIES	-	2,249	3,000	3,000
603.642.5337	SMALL TOOLS	115	435	500	500
603.642.5341	UNIFORM SUPPLIES	500	548	1,000	1,000
603.642.5343	WATER METERS	67,756	58,074	50,000	50,000
603.642.5345	WATER LINE SUPPLIES	3,361	6,578	15,000	15,000
603.642.5349	VEHICLE REPAIR SUPPLIES	1,403	1,110	1,500	1,500
603.642.5373	OFFICE SUPPLIES	145	241	200	200
603.642.5401	TRAINING	320	129	3,000	3,000
603.642.5503	CAPITAL OUTLAY - EQUIPMENT	-	1,297	-	-
603.642.5505	CAPITAL OUTLAY - VEHICLES	1,823	13,682	32,500	31,500
603.642.5507	CAPITAL OUTLAY - OTHER	4,250	249,222	75,000	-
603.642.5631	OWDA PRINCIPAL	-	-	-	-
603.642.5632	OWDA INTEREST	-	-	-	-
	TOTAL WATER DISTRIBUTION EXPENSE	395,043	545,305	643,120	313,900

643 RESERVOIR DEPARTMENT

603.643.5211	CONTRACT SERVICES	1,062	8,752	2,500	2,500
603.643.5216	LABORATORY SERVICES	2,500	1,800	2,500	2,500
603.643.5218	LICENCES & PERMITS	1,485	-	2,000	2,200
603.643.5223	BUILDING REPAIR & MAINTENANCE	3,119	-	10,000	10,000
603.643.5229	EQUIPMENT REPAIR & MAINTENANCE	207	500	500	500
603.643.5245	PARKING LOT MAINTENANCE	-	-	-	-
603.643.5261	ELECTRIC SERVICE	42,076	45,848	43,000	50,000
603.643.5291	REFUNDS - DUCK BLIND	50	150	300	300
603.643.5294	REAL ESTATE TAXES	271	366	400	400
603.643.5304	CHEMICALS	4,180	60,610	40,000	40,000
603.643.5319	GENERAL SUPPLIES	-	968	2,000	2,000
603.643.5334	GROUNDS MAINTENANCE SUPPLIES	471	896	8,000	8,000
603.643.5507	CAPITAL OUTLAY - OTHER	65,550	-	30,000	150,000
	TOTAL RESERVOIR EXPENSE	120,971	119,889	141,200	268,400

TOTAL WATER FUND EXPENSE	1,549,397	1,709,218	2,325,590	1,981,850
---------------------------------	------------------	------------------	------------------	------------------

604 SEWER FUND REVENUE

604.000.4373	CITY PROPERTY LEASE	1,616	1,884	1,800	1,800
604.000.4380	SEWER SALES	1,608,914	1,686,664	1,580,000	1,611,500
604.000.4381	LAB ANALYSIS & HIGH STRENGTH	76,657	66,081	53,000	53,000
604.000.4383	SEPTAGE PROCESSING FEES	86,009	85,554	80,000	80,000
604.000.4385	RECONNECT FEE	13,730	20,128	18,000	20,000
604.000.4612	SUNDRY	1,245	-	2,000	2,000
604.000.4660	INTEREST EARNED	9,000	17,000	-	-
	TOTAL SEWER FUND REVENUE	1,797,171	1,877,312	1,734,800	1,768,300

651 WATER POLLUTION CONTROL PLANT DEPARTMENT

604.651.5101	SALARIES & WAGES	390,504	393,172	428,000	368,000
604.651.5102	LONGEVITY	10,920	9,360	11,000	10,680
604.651.5103	OVERTIME	14,047	13,976	13,000	10,800
604.651.5104	RETIREMENT FRINGE PAYOUT	31,179	-	127,000	111,000
604.651.5105	HOLIDAY-PERSONAL	24,602	23,400	27,000	22,000

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2016	ACTUAL 2017	2018 BUDGET	2019 BUDGET
604.651.5106	SICK LEAVE	9,419	30,145	12,000	9,400
604.651.5107	VACATION	32,512	28,679	47,000	40,000
604.651.5109	PART-TIME WAGES	-	-	16,000	-
604.651.5111	PERS	68,054	69,731	77,000	65,000
604.651.5112	MEDICARE	6,325	6,877	8,000	6,800
604.651.5116	UNEMPLOYMENT	-	-	-	-
604.651.5117	WORKERS' COMPENSATION	11,638	6,739	22,000	17,200
604.651.5121	HEALTH & LIFE INSURANCE	159,963	128,199	210,000	146,000
604.651.5123	OTHER BENEFITS	228	737	1,000	1,000
604.651.5207	COMPUTER SUPPORT & CONSULTING	-	-	1,800	1,800
604.651.5211	CONTRACT SERVICES	-	15,289	15,000	15,000
604.651.5215	ENGINEERING CONSULTANTS	9,040	36,272	15,000	-
604.651.5216	LABORATORY SERVICES	19,422	18,016	24,000	24,000
604.651.5218	LICENSES & PERMITS	6,288	6,762	7,000	7,000
604.651.5223	BUILDING REPAIR & MAINTENANCE	-	13,758	3,000	3,000
604.651.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-
604.651.5229	EQUIPMENT REPAIR & MAINTENANCE	27,580	32,174	35,000	35,000
604.651.5231	GROUNDS MAINTENANCE	-	1,381	-	-
604.651.5237	JANITORIAL SERVICE	1,571	-	-	-
604.651.5241	MAINTENANCE CONTRACTS-GENERAL	-	-	3,700	3,700
604.651.5243	MOWING CONTRACT	-	-	-	-
604.651.5247	RADIO REPAIR & MAINTENANCE	-	-	-	-
604.651.5257	VEHICLE REPAIR & MAINTENANCE	60	-	3,000	3,000
604.651.5261	ELECTRIC SERVICE	246,486	234,941	270,000	270,000
604.651.5262	GAS SERVICE	9,278	10,643	13,000	13,000
604.651.5264	TELEPHONE/DATA SERVICE	6,030	53	-	10,000
604.651.5265	TRASH DISPOSAL SERVICE	3,036	3,567	3,900	4,000
604.651.5267	LIQUID HAZARDOUS WASTE REMOVAL	1,765	-	5,000	5,000
604.651.5271	GENERAL LIABILITY INSURANCE	12,857	13,988	-	-
604.651.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	1,000	1,000
604.651.5281	ADVERTISING	-	-	200	200
604.651.5294	REAL ESTATE TAXES	388	300	500	500
604.651.5299	ADMINISTRATIVE ALLOCATION	134,148	176,740	364,350	437,000
604.651.5305	CHEMICALS	41,524	39,217	48,000	48,000
604.651.5311	CUSTODIAL SUPPLIES	1,038	761	1,200	1,200
604.651.5312	EQUIPMENT REPAIR SUPPLIES	35,675	38,011	35,000	35,000
604.651.5317	FUEL SUPPLIES	4,466	4,600	11,000	11,000
604.651.5319	GENERAL SUPPLIES	1,401	995	2,000	2,000
604.651.5321	LABORATORY SUPPLIES	12,362	22,189	15,000	15,000
604.651.5329	SAFETY SUPPLIES	1,397	2,440	4,000	4,000
604.651.5334	GROUNDS MAINTENANCE SUPPLIES	430	3,051	1,000	1,000
604.651.5337	SMALL TOOLS	299	196	500	500
604.651.5341	UNIFORM SUPPLIES	1,464	1,996	2,000	2,000
604.651.5349	VEHICLE REPAIR SUPPLIES	11,281	2,077	5,000	5,000
604.651.5371	DATA PROCESSING SUPPLIES	1,081	1,651	1,500	1,500
604.651.5373	OFFICE SUPPLIES	480	497	1,000	1,000
604.651.5401	TRAINING	1,280	3,214	4,000	4,000
604.651.5403	CONFERENCE FEES & EXPENSE	20	238	1,000	1,000
604.651.5407	DUES & SUBSCRIPTIONS	117	-	200	200
604.651.5413	EDUCATIONAL ASSISTANCE	-	-	2,000	2,000
604.651.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	213,352	-	-	-
604.651.5503	CAPITAL OUTLAY - EQUIPMENT	100,244	113,211	170,000	50,000
604.651.5507	CAPITAL OUTLAY - OTHER	-	20,040	40,000	20,000
	TOTAL WPCP EXPENSE	1,665,248	1,529,281	2,108,850	1,840,150

652 WASTEWATER COLLECTION DEPARTMENT

604.652.5207	COMPUTER SUPPORT & CONSULTING	895	436	1,000	1,000
604.652.5211	CONTRACT SERVICES	1,934	-	2,000	2,000
604.652.5215	ENGINEERING CONSULTANTS	-	170	-	-
604.652.5218	LICENSES & PERMITS	158	-	200	200
604.652.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	200	200	200
604.652.5229	EQUIPMENT REPAIR & MAINTENANCE	628	-	800	800
604.652.5249	SEWER LINE MAINTENANCE	-	-	2,000	2,000
604.652.5257	VEHICLE REPAIR & MAINTENANCE	575	-	1,500	1,500
604.652.5262	GAS SERVICE	-	-	1,000	1,000
604.652.5264	TELEPHONE/DATA SERVICE	717	-	-	-
604.652.5271	GENERAL LIABILITY INSURANCE	1,714	1,865	-	-
604.652.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	1,000	1,000

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2016	ACTUAL 2017	2018 BUDGET	2019 BUDGET
604.652.5288	LEASES-UTILITY LINES, ETC.	3,546	2,997	3,600	3,600
604.652.5291	REFUNDS	204	-	1,000	1,000
604.652.5299	ADMINISTRATIVE ALLOCATION	201,812	170,151	372,300	172,000
604.652.5312	EQUIPMENT REPAIR SUPPLIES	1,259	2,429	1,600	1,600
604.652.5317	FUEL SUPPLIES	3,534	6,972	10,000	10,000
604.652.5319	GENERAL SUPPLIES	758	790	1,000	1,000
604.652.5327	RADIO SUPPLIES	-	655	800	800
604.652.5329	SAFETY SUPPLIES	480	-	800	800
604.652.5333	STREET REPAIR SUPPLIES	-	-	1,000	1,000
604.652.5337	SMALL TOOLS	183	330	500	500
604.652.5341	UNIFORM SUPPLIES	500	500	1,000	1,000
604.652.5347	SEWER LINE SUPPLIES	4,490	11,950	10,000	10,000
604.652.5349	VEHICLE REPAIR SUPPLIES	1,200	1,060	1,300	1,300
604.652.5373	OFFICE SUPPLIES	198	200	200	200
604.652.5401	TRAINING	1,685	260	3,500	3,500
604.652.5403	CONFERENCE FEES & EXPENSE	-	550	1,000	1,000
604.652.5503	CAPITAL OUTLAY - EQUIPMENT	11,293	-	-	-
604.652.5505	CAPITAL OUTLAY - VEHICLES	-	13,140	32,500	37,500
604.652.5507	CAPITAL OUTLAY - OTHER	-	-	-	14,393
	TOTAL WASTEWATER COLLECTION EXPENSE	237,764	214,654	451,800	270,893
604	TOTAL SEWER FUND EXPENSE	1,903,012	1,743,934	2,560,650	2,111,043
605	STORMWATER FUND REVENUE				
605.000.4710	TRANSFER FROM INCOME TAX	-	-	-	-
605.000.4730	NOTE/BOND/DEBT PROCEEDS	-	-	-	-
	TOTAL STORMWATER REVENUE	-	-	-	-
605.000.5211	CONTRACT SERVICES	-	-	-	-
605.000.5507	CAPITAL OUTLAY - OTHER	-	16,500	38,500	15,607
	TOTAL STORMWATER EXPENSE	-	16,500	38,500	15,607
609	WATER CAPITAL & DEBT RETIREMENT FUND REVENUE				
609.000.4385	COLLECTIONS-UTILITY	91,680	92,092	92,000	92,000
609.000.4660	INTEREST EARNED	4,000	13,000	-	-
609.000.4720	TRANSFERS IN	462,597	-	-	-
609.000.4730	NOTE/BOND/DEBT PROCEEDS	-	-	-	-
	TOTAL WATER CAP & DEBT REVENUE	558,277	105,092	92,000	92,000
609.000.5503	CAPITAL OUTLAY - EQUIPMENT	-	24,135	215,000	180,000
609.000.5507	CAPITAL OUTLAY - OTHER	42,243	133,199	80,000	30,000
609.000.5604	WATER NOTE REPAYMENT	-	-	-	-
609.000.5606	NOTE INTEREST	-	-	-	-
609.000.5621	OPWC PRINCIPAL	-	-	-	-
609.000.5631	OWDA PRINCIPAL	26,207	26,733	31,000	31,000
609.000.5632	OWDA INTEREST	2,598	2,071	2,000	1,500
	TOTAL WATER CAP & DEBT EXPENSE	71,047	186,138	328,000	242,500
610	SEWER CAPITAL & DEBT RETIREMENT FUND REVENUE				
610.000.4385	COLLECTIONS-UTILITY	250,383	249,875	251,000	251,000
610.000.4660	INTEREST EARNED	9,000	13,218	-	-
610.000.4720	TRANSFERS IN	-	-	-	-
610.000.4730	NOTE/BOND/DEBT PROCEEDS	860,000	-	660,000	570,000
	TOTAL SEWER CAP & DEBT REVENUE	1,119,383	263,093	911,000	821,000
610.000.5503	CAPITAL OUTLAY - EQUIPMENT	-	10,000	175,000	169,000
610.000.5505	CAPITAL OUTLAY - VEHICLES	-	10,932	-	-
610.000.5507	CAPITAL OUTLAY - OTHER	-	124,628	9,000	-
610.000.5605	SEWER NOTE REPAYMENT	910,000	130,000	760,000	630,000
610.000.5606	NOTE INTEREST	9,646	11,610	9,900	15,100
610.000.5613	BOND FEES	-	-	8,000	-

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2016	ACTUAL 2017	2018 BUDGET	2019 BUDGET
610.000.5621	OPWC PRINCIPAL	7,418	9,918	10,000	10,000
610.000.5631	OWDA PRINCIPAL	146,063	187,923	195,000	195,000
610.000.5632	OWDA INTEREST	20,319	27,494	25,000	24,000
	TOTAL SEWER CAP & DEBT EXPENSE	1,093,446	512,505	1,191,900	1,043,100

**620 WATER CAPITAL EXTENSION FUND
REVENUE**

620.000.4371	WATER TAPS	5,384	9,350	8,000	8,000
620.000.4720	TRANSFERS IN	-	-	-	-
	TOTAL WATER CAP EXTENSION REVENUE	5,384	9,350	8,000	8,000

620.000.5291	REFUNDS	2,632	-	-	-
620.000.5507	CAPITAL OUTLAY - OTHER	-	-	90,000	-
	TOTAL WATER CAP EXTENSION EXPENSE	2,632	-	90,000	-

**630 SEWER CAPITAL EXTENSION FUND
REVENUE**

630.000.4386	SEWER TAPS	-	2,700	5,000	5,000
630.000.4720	TRANSFERS IN	-	-	-	-
	TOTAL SEWER CAPITAL REVENUE	-	2,700	5,000	5,000

630.000.5507	CAPITAL OUTLAY - OTHER	-	-	87,800	-
	TOTAL SEWER CAPITAL EXPENSE	-	-	87,800	-

**801 BID BOND DEPOSITS FUND
REVENUE**

801.000.4640	BID BOND DEPOSITS	11,382	945	60,000	60,000
	TOTAL BID BOND REVENUE	11,382	945	60,000	60,000

801.000.5291	REFUNDS	19,382	945	60,000	60,000
801.000.5922	OTHER TRANSFERS	6,602	-	-	-
	TOTAL BID BOND EXPENSE	25,985	945	60,000	60,000

**807 ELECTRIC SYSTEM SALE FUND
REVENUE**

807.000.4660	INTEREST EARNED	18,999	30,559	78,000	91,000
	TOTAL ELECTRIC SYSTEM SALE REVENUE	18,999	30,559	78,000	91,000

807.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
807.000.5922	OTHER TRANSFERS	18,999	30,559	78,000	91,000
	TOTAL ELECTRIC SYSTEM SALE EXPENSE	18,999	30,559	78,000	91,000

**808 POLICE TRAINING FUND
REVENUE**

808.000.4260	GRANT PROCEEDS	1,200	3,740	5,000	-
	TOTAL POLICE TRAINING FUND REVENUE	1,200	3,740	5,000	-

808.000.5401	TRAINING	-	-	7,300	8,700
	TOTAL POLICE TRAINING FUND EXPENSE	-	-	7,300	8,700

**811 INSURANCE AGENCY FUND
REVENUE**

811.000.4611	REIMBURSEMENTS-REFUNDS	8,247	15,190	19,200	30,000
	TOTAL INSURANCE AGENCY REVENUE	8,247	15,190	19,200	30,000

811.000.5121	HEALTH & LIFE INSURANCE	5,874	13,721	19,200	30,000
	TOTAL INSURANCE AGENCY EXPENSE	5,874	13,721	19,200	30,000

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

ACCOUNT
NUMBER
812

ACTUAL 2016 ACTUAL 2017 2018 BUDGET 2019 BUDGET

**INSURANCE ESCROW FUND
REVENUE**

812.000.4611	REIMBURSEMENTS-REFUNDS	49,078	62,909	200,000	200,000
	TOTAL INSURANCE ESCROW REVENUE	49,078	62,909	200,000	200,000

812.000.5291	REFUNDS	49,078	36,509	200,000	200,000
	TOTAL INSURANCE ESCROW EXPENSE	49,078	36,509	200,000	200,000

**817 CENTENNIAL FUND
REVENUE**

817.000.4620	DONATIONS	-	216	-	-
817.000.4720	TRANSFERS IN	-	10,000	-	-
	TOTAL CENTENNIAL REVENUE	-	10,216	-	-

817.000.5319	GENERAL SUPPLIES	-	475	-	-
817.000.5922	OTHER TRANSFERS	-	-	9,741	334
	TOTAL CENTENNIAL EXPENSE	-	475	9,741	334

**818 ROY DOSTER PLAZA FUND
REVENUE**

818.000.4620	DONATIONS	-	10,000	10,000	10,000
818.000.4720	TRANSFERS IN	-	20,000	-	-
	TOTAL ROY DOSTER PLAZA REVENUE	-	30,000	10,000	10,000

818.000.5319	GENERAL SUPPLIES	-	26,721	11,200	10,000
	TOTAL ROY DOSTER PLAZA EXPENSE	-	26,721	11,200	10,000

**820 CEMETERY TRUST FUND
REVENUE**

820.000.4321	CEMETERY LOTS	3,300	2,600	3,000	4,000
	TOTAL CEMETERY TRUST REVENUE	3,300	2,600	3,000	4,000

820.000.5507	CAPITAL OUTLAY - OTHER	-	-	28,000	9,000
	TOTAL CEMETERY TRUST EXPENSE	-	-	28,000	9,000

**825 FIRE CAPITAL EQUIPMENT FUND
REVENUE**

825.000.4611	REIMBURSEMENTS-REFUNDS	-	-	10,000	10,000
825.000.4620	DONATIONS	-	-	-	-
	TOTAL FIRE CAP EQUIPMENT REVENUE	-	-	10,000	10,000

825.000.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	-
825.000.5507	CAPITAL OUTLAY - OTHER	-	-	10,000	-
825.000.5922	OTHER TRANSFERS	-	-	-	-
	TOTAL FIRE CAP EQUIPMENT EXPENSE	-	-	10,000	-

**831 UNCLAIMED MONIES FUND
REVENUE**

831.000.4611	REIMBURSEMENTS-REFUNDS	1,521	551	5,000	5,000
	TOTAL UNCLAIMED MONIES REVENUE	1,521	551	5,000	5,000

831.000.5291	REFUNDS	338	288	13,000	5,000
	TOTAL UNCLAIMED MONIES EXPENSE	338	288	13,000	5,000

**CITY OF WILARD
2019 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2016	ACTUAL 2017	2018 BUDGET	2019 BUDGET
850	DRUG ABUSE FUND				
	REVENUE				
850.000.4620	DONATIONS	3,074	5,228	10,000	15,000
850.000.4630	RESTITUTION	-	-	500	500
	TOTAL DRUG ABUSE REVENUE	3,074	5,228	10,500	15,500
	POLICE DEPARTMENT				
850.000.5103	OVERTIME	-	-	-	-
850.000.5109	PART TIME WAGES	-	-	-	-
850.000.5111	PERS	-	-	-	-
850.000.5112	MEDICARE	-	-	-	-
850.000.5211	CONTRACT SERVICES	42	3,300	7,000	11,000
850.000.5319	GENERAL SUPPLIES	-	939	6,000	2,000
850.000.5401	TRAINING	1,881	-	-	-
850.000.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	14,000
	TOTAL DRUG ABUSE EXPENSE	1,923	4,239	13,000	27,000
870	CITY DECORATION FUND				
	REVENUE				
870.000.4620	DONATIONS	-	-	-	-
870.000.4710	TRANSFER FROM INCOME TAX	-	-	10,000	10,000
	TOTAL CITY DECORATION REVENUE	-	-	10,000	10,000
870.000.5297	OTHER SERVICES	-	-	-	-
870.000.5319	GENERAL SUPPLIES	1,345	4,707	12,000	5,000
870.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	TOTAL CITY DECORATION EXPENSE	1,345	4,707	12,000	5,000
890	DEPOSIT TRUST FUND				
	REVENUE				
890.000.4390	DEPOSITS	9,968	11,121	16,500	20,000
	TOTAL DEPOSIT TRUST REVENUE	9,968	11,121	16,500	20,000
890.000.5291	REFUNDS	7,950	8,315	50,000	20,000
	TOTAL DEPOSIT TRUST EXPENSE	7,950	8,315	50,000	20,000
895	CLOCK TOWER FUND				
	REVENUE				
895.000.4620	DONATIONS	24,245	37,155	100,000	300,000
	TOTAL CLOCK TOWER REVENUE	24,245	37,155	100,000	300,000
895.000.5290	PRINTING & REPRODUCTION	1,232	12,640	1,500	2,000
895.000.5291	REIMBURSEMENTS - REFUNDS	-	-	-	-
895.000.5507	CAPITAL OUTLAY - OTHER	-	-	148,500	400,000
	TOTAL CLOCK TOWER EXPENSE	1,232	12,640	150,000	402,000
	TOTAL REVENUE	15,821,457	13,582,181	15,083,400	15,305,879
	TOTAL EXPENSE	14,756,929	14,014,184	18,923,407	18,300,664

CITY OF WILLARD FUND DESCRIPTIONS

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

General Funds

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

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

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

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

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

Special Revenue Funds

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

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

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

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

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

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

211 - Police Income Tax Fund - this fund is used to account the one-eighth percent income tax collected specifically for the police department. This was a vote of the people passed in March 2013, with collections beginning January 1, 2014, expiring December 31, 2018.

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

CITY OF WILLARD FUND DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF WILLARD FUND DESCRIPTIONS

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

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

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

895 - Clock Tower Fund - this fund was established in 2013 to account for donations made to restore the City

Capital Project Funds

Capital Project Funds are established to account for the receipt and disbursement of resources for the purpose of

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

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

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

Debt Service Funds

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

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

416 - Note & Bond Retirement Fund - this fund accounts for the payment of long-term general obligation

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

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

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

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

CITY OF WILLARD FUND DESCRIPTIONS

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

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

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

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

890 - Water Deposit Trust Fund - this fund accounts for deposits made by water customers, who are paid the

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

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

805 - Recreation Center Fund - this fund accounts for the construction and maintenance of a new recreation center. Fundraising for this began in 2006, with the last donation received in 2010. In 2015, City Council voted

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

812 - Insurance Escrow Fund - this fund accounts for payments received due to fires or accidents that

Permanent Fund

A permanent Fund is a restricted, true endowment fund.

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

CITY OF WILLARD GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF WILLARD GLOSSARY OF BUDGET TERMS

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.

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

CITY OF WILLARD GLOSSARY OF BUDGET TERMS

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, 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.

CITY OF WILLARD GLOSSARY OF BUDGET TERMS

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.