

2020  
Appropriation  
Budget



Lori Huff  
Finance Director

Jim Ludban  
City Manager



City of Willard, Ohio

**Appropriation Budget  
for the Fiscal Year  
January 1, 2020 - December 31, 2020**

**Lori Huff**

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, 2019**

**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

Council at Large (Effective Jan 6, 2020)

Alan Babcock, Jr.

**Executive Staff:**

City Council Clerk

Teresa Arnold

City Law Director

Heather Heyman

City Manager

Jim Ludban

Finance Director

Lori Huff

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  
2020 Appropriation Budget**

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**2020 Appropriation Detail**

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**City of Willard**  
**Statement of Financial Policies**

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

This policy is designed to:

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

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

Revenues will be projected conservatively, but realistically, considering:

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

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

Expenditures will be projected conservatively considering:

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

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

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

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

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

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



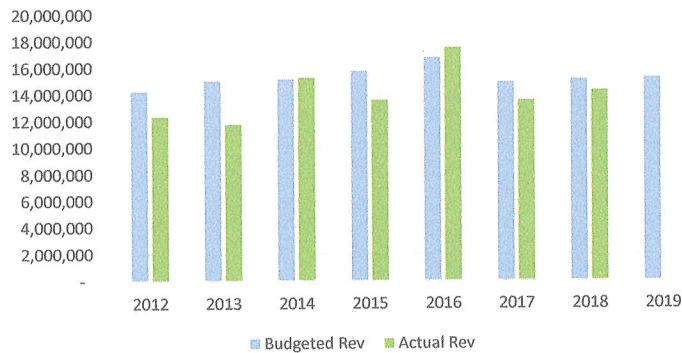
# Revenue / Expense Comparison

	2012	2013	2014	2015	2016	2017	2018	2019
<b>Budgeted Rev</b>	14,212,950	15,035,892	15,151,600	15,777,027	16,795,583	14,954,522	15,163,217	15,305,879
<b>Actual Rev</b>	12,351,567	11,757,029	15,278,625	13,579,454	17,566,122	13,582,181	14,341,937	
<b>% received</b>	87%	78%	101%	86%	105%	91%	95%	0%

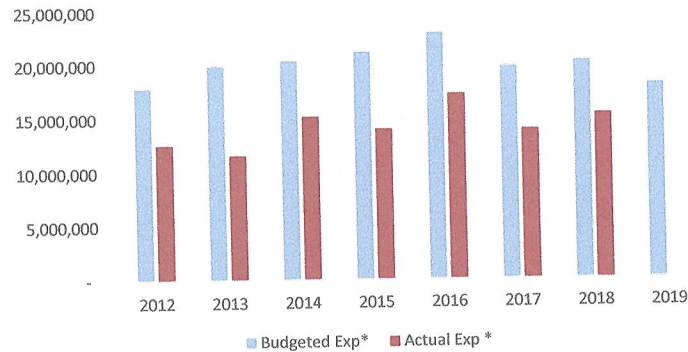
	2012	2013	2014	2015	2016	2017	2018	2019
<b>Budgeted Exp*</b>	17,887,214	19,935,681	20,465,002	21,288,372	23,097,166	19,897,363	20,468,158	18,300,664
<b>Actual Exp *</b>	12,604,600	11,650,892	15,232,521	14,059,432	17,351,536	14,014,416	15,481,875	
<b>% expended</b>	70%	58%	74%	66%	75%	70%	76%	0%

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

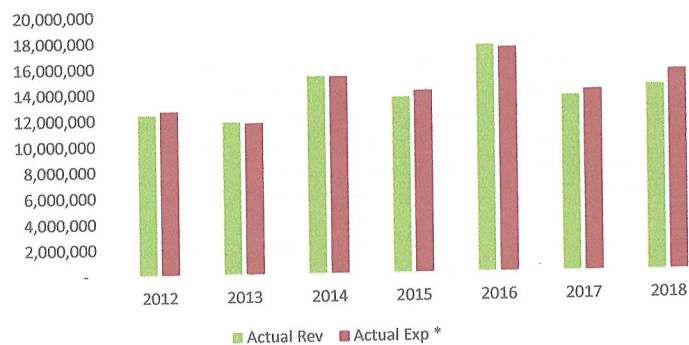
### Revenue Budget vs. Actual Comparison



### Expense Budget vs. Actual Comparison



### Actual Revenue vs. Actual Expense



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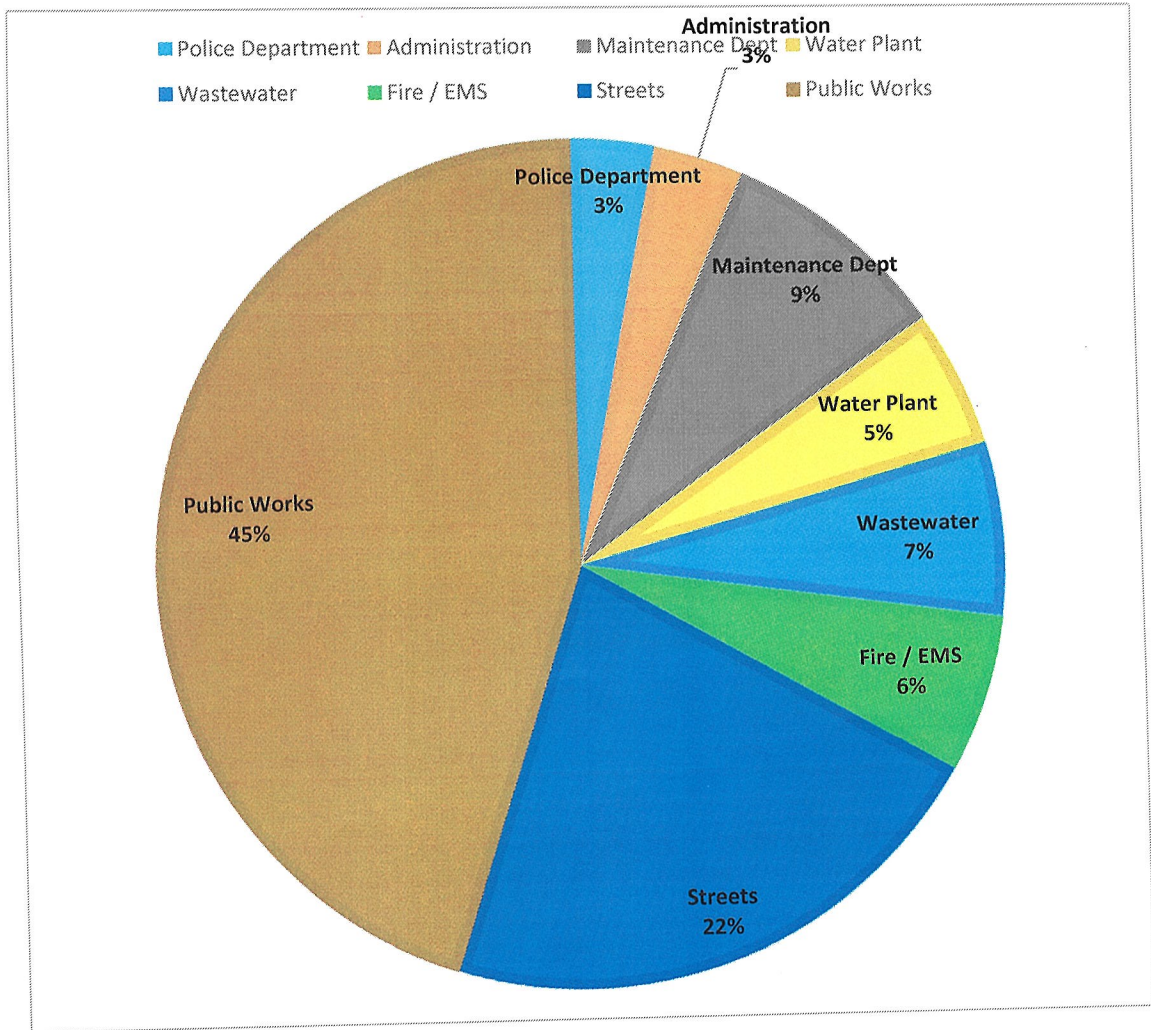
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## 2020 Capital Breakdown by Department

Parks / Recreation	\$55,000
Police Department	\$66,000
Administration	\$70,700
Maintenance Dept	\$182,000
Water Plant	\$108,000
Wastewater	\$138,000
Fire / EMS	\$125,500
Streets	\$450,000
Public Works	\$930,000
	<b>\$2,125,200</b>







**CITY OF WILLARD  
2020 CAPITAL DETAIL**

<b>Account</b>	<b>Department</b>	<b>Purpose</b>	<b>Estimated Cost</b>
301.000.5503	City Wide	City-Wide Technology upgrades	\$70,700 <hr/> <b>\$70,700</b>
101.209.5503	Fire / EMS	Fire Dept Equipment (County grant 10% match)	\$12,000
301.000.5501	Fire / EMS	Roof over Squad Bay	\$35,000
101.209.5503	Fire / EMS	Air Bottle/Mask Replacements	\$30,000
101.209.5503	Fire / EMS	Fire Dept Life Pack Replacements, Grant	\$40,000
101.209.5503	Fire / EMS	Fire Dept Replace 3 sets of turnout gear	\$8,500 <hr/> <b>\$125,500</b>
301.000.5505	Maintenance	Jet Vac Truck update (\$60,000 total)	\$20,000
603.642.5505	Maintenance	Jet Vac Truck update (\$60,000 total)	\$20,000
604.652.5505	Maintenance	Jet Vac Truck update (\$60,000 total)	\$20,000
301.000.5505	Maintenance	Pick Up with plow (\$45,000 total)	\$15,000
603.642.5505	Maintenance	Pick Up with plow (\$45,000 total)	\$15,000
604.652.5505	Maintenance	Pick Up with plow (\$45,000 total)	\$15,000
301.000.5505	Maintenance	Utility Truck (\$30,000 total)	\$10,000
603.642.5505	Maintenance	Utility Truck (\$30,000 total)	\$10,000
604.652.5505	Maintenance	Utility Truck (\$30,000 total)	\$10,000
820.000.5507	Maintenance	Cemetery mower	\$10,000
101.518.5503	Maintenance	Misc garage equipment	\$4,000
203.361.5503	Maintenance	Salt Spreader	\$4,000
203.361.5503	Maintenance	Traffic Light improvements	\$4,000
301.000.5505	Maintenance	12 ton utility trailer (\$22,000 total)	\$8,000
603.642.5505	Maintenance	12 ton utility trailer (\$22,000 total)	\$7,000
604.652.5505	Maintenance	12 ton utility trailer (\$22,000 total)	\$7,000
604.652.5505	Maintenance	Utility trailer	\$3,000 <hr/> <b>\$182,000</b>
301.000.5501	Parks / Recreation	Depot Renovations	\$20,000
208.472.5503	Parks / Recreation	Pool Equipment Upgrade	\$10,000
301.000.5503	Parks / Recreation	Showmobile Upgrade	\$15,000
208.472.5503	Parks / Recreation	Playground Equipment replacement (donation)	\$10,000 <hr/> <b>\$55,000</b>
301.000.5505	Police	Police SUV	\$45,000
301.000.5507	Police	Dispatch Upgrade	\$11,000
850.000.4620	Police	Camera's (donations)	\$10,000 <hr/> <b>\$66,000</b>
253.000.5507	Public Works	US 224 Sidewalk Replacement, \$450,000 grant	\$4,936
301.000.5507	Public Works	US 224 Sidewalk Replacement,	\$495,064
609.000.5507	Public Works	Waterline Replacement	\$200,000
610.000.5507	Public Works	Sewer Line Improvement	\$14,393
605.000.5507	Public Works	Sewer Line Improvement	\$15,607
254.000.5507	Public Works	2020 Streets (\$450,000 total) 100 grant, 25 loan	\$125,000
285.000.5507	Public Works	2020 Streets (\$450,000 total) Howard & Keefer	\$100,100
286.000.5507	Public Works	2020 Streets (\$450,000 total)	\$50,000
301.000.5507	Public Works	2020 Streets (\$450,000 total)	\$174,900
610.000.5507	Public Works	Engineering/Public Works GIS Equip, phase 3	\$30,000
603.643.5507	Public Works	Reservoir project paid by grant (final phase)	\$70,000

**CITY OF WILLARD  
2020 CAPITAL DETAIL**

<b>Account</b>	<b>Department</b>	<b>Purpose</b>	<b>Estimated Cost</b>
603.643.5507	Public Works	Water System Improvements Engineering	\$100,000
			<b>\$1,380,000</b>
610.000.5503	Wastewater	Clarifier #2 Rebuild	\$128,000
610.000.5507	Wastewater	Maintenance building, roof	\$10,000
			<b>\$138,000</b>
609.000.5503	Water Plant	Relocate Filter Control Panel	\$88,000
609.000.5507	Water Plant	Security System SCADA	\$20,000
			<b>\$108,000</b>
		<b>2020 Total Capital</b>	<b>\$2,125,200</b>

# CITY OF WILLARD

## 5-YEAR CAPITAL IMPROVEMENTS PLAN

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE
<b>2020</b>	City-wide Technology upgrades	\$65,700	Capital Improvements Fund
	Finance, rebuild Income Tax Server	\$5,000	Capital Improvements Fund
	Fire, Equipment-County Grant 10% match	\$12,000	Capital Improvements Fund
	Fire, 1 life pack replacement, Grant	\$40,000	Capital Improvements Fund, Grant
	Fire, Air Bottle/Mask Replacements	\$30,000	Capital Improvements Fund
	Fire, Building Maint (roof over squad bay)	\$35,000	Capital Improvements Fund
	Fire, Replace 3 sets of turnout gear	\$8,500	Capital Improvements Fund
	Maintenance, 12 ton utility trailer	\$22,000	Capital Impr Fund, Water Fund, Sewer Fund
	Maintenance, Jet Vac Truck upgrade	\$60,000	Capital Improvements Fund
	Maintenance, Pick Up with plow	\$45,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Maintenance, Utility Truck	\$30,000	Capital Improvements Fund
	Maintenance, Cemetery mower	\$10,000	Capital Improvements Fund
	Maintenance, Misc Garage equipment	\$4,000	General Fund
	Maintenance, Traffic Light upgrades	\$4,000	Street Maintenance Fund
	Maintenance, Salt Spreader	\$4,000	Capital Improvements Fund
	Maintenance, Utility Trailer	\$3,000	General Fund
	Park, Playground Equipment	\$10,000	Capital Improvements Fund
	Park, Showmobile upgrade	\$15,000	Capital Improvements Fund
	Park, Pool Equipment upgrade	\$10,000	Capital Improvements Fund
	Park, Depot Renovations	\$20,000	Capital Imprvements Fund
	Police, Dispatch office upgrade	\$11,000	Capital Improvements Fund
	Police, SUV	\$45,000	Capital Improvements Fund
	Police, Cameras	\$10,000	Donations
	Public Works, 2020 Street Improvements	\$450,000	Various Funds
	Public Works, GIS, phase 4	\$30,000	Capital Improvements Fund
	Public Works, Sewerline improvement	\$30,000	Sewer Capital fund
	Public Works, Waterline Project	\$200,000	Water Capital Fund
	Public Works, 224 Sidewalk project	\$500,000	Capital Improvements Fund, \$450,000 ODOT Grant
	Public Works, Water System Improve Eng	\$100,000	Water Capital Fund
	Public Works, Reservoir Grant	\$70,000	Water Capital Fund
	Wastewater, Clarifier #2 Rehab	\$128,000	Sewer Capital fund
	Wastewater, Maintenance building roof	\$10,000	Sewer Capital fund
	Water, SCADA Security System	\$20,000	Water capital fund
	Water, Relocate Filter Control Panel	\$88,000	Water capital fund
		<b>\$2,125,200</b>	
	<b>2021</b>	2021 Street Improvements	\$500,000
Fire, Building 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, 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
Wastewater, clarifier mechanism		\$125,000	Sewer Capital Fund
Wastewater, Gate replacement		\$20,000	Sewer Capital Fund
Wastewater, lagoon cleaning		\$50,000	Sewer Capital Fund

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

<b>YEAR</b>	<b>PROJECT</b>	<b>ESTIMATED COST</b>	<b>FUNDING SOURCE</b>	
<b>2021</b>	Wastewater, Plant water expansion tank	\$20,000	Sewer Capital Fund	
	Wastewater, relocate combined sewer pumps	\$10,000	Sewer Capital Fund	
	Wastewater line 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	
		<b>\$1,445,700</b>		
<b>2022</b>	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	
	Police, SUV	\$35,000	Capital Improvements Fund	
	Wastewater, General Painting	\$40,000	Wastewater Capital Fund	
	Wastewater, lagoon cleaning	\$25,000	Wastewater Capital Fund	
	Wastewater, platform behind rotors	\$40,000	Wastewater Capital Fund	
	Wastewater, VLR turning vanes & air release	\$60,000	Wastewater Capital Fund	
	Wastewater line Improvement	\$50,000	Wastewater Capital Fund	
	Water, intake channel dredging	\$50,000	Water Fund	
	Water, water tower painting	\$500,000	Water Capital Fund	
			<b>\$1,611,000</b>	
	<b>2023</b>	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, 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	
Wastewater, misc equipment		\$300,000	Wastewater Fund, Sewer Capital Fund	
Wastewater line improvements		\$50,000	Wastewater Capital Fund	
Water, misc		\$130,000	Water Fund, Water Capital Fund	
Waterline Project		\$100,000	Water Capital Fund	
			<b>\$1,318,360</b>	

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

<b>YEAR</b>	<b>PROJECT</b>	<b>ESTIMATED COST</b>	<b>FUNDING SOURCE</b>
<b>2024</b>			
	2024 Street Improvements	\$400,000	
	Fire, building maintenance	\$30,000	
	Fire, turn out gear	\$8,000	
	Maintenance, front end loader	\$150,000	
	Maintenance, jet-vac truck	\$400,000	
	Park, mower replacement	\$11,000	
	Park, utility vehicle	\$11,000	
	Park, pool filter tank replacement	\$50,000	
	Police, SUV replacement	\$45,000	
	Police, body cam storage server	\$9,000	
	Wastewater line replacement	\$50,000	
	Wastewater, lagoon pump replacement	\$50,000	
	Wastewater, lagoon expansion	\$1,000,000	
	Water tower rehab	\$500,000	
	Water line replacement	\$100,000	
		<b>\$2,814,000</b>	

*All cost estimates are in 2019 dollars, and are not adjusted for inflation*



## CITY OF WILLARD 2020 - DEBT PAYMENTS SUMMARY

Principal Payment	Interest Payment	Debt Description	12/31/19 Principal Balance	Issue Year	Rate	Term	Principal Account	Debt Source
13,500	2,892	Various Purpose Fire Engine Note (2029)	121,000	2010	2.39%	1	416.000.5601	Private
15,500	1,076	Various Purpose Ladder Truck Note (2023)	45,000	2013	2.39%	1	416.000.5601	Private
25,000	5,378	Various Purpose Life Squad, Life Assist (2029)	225,000	2018	2.39%	1	416.000.5601	Private
<b>54,000</b>	<b>9,345</b>		<b>391,000</b>				<b>416.000.5601</b>	
7,032	0	Pearl St CI46B, last pymt 01-2020	3,515	1999	0.00%	20	416.000.5621	OPWC
192	0	E. Howard St I CI05E	575	2002	0.00%	20	416.000.5621	OPWC
2,457	0	E. Howard St 2 CI04G	13,511	2003	0.00%	20	416.000.5621	OPWC
2,024	0	N. Main St Improvement & Recons. CI08H	12,145	2005	0.00%	20	416.000.5621	OPWC
1,981	0	Ash St. Reconstruction CI01I	12,875	2005	0.00%	20	416.000.5621	OPWC
6,118	0	Ash St. Reconstruction CI37J	45,886	2006	0.00%	20	416.000.5621	OPWC
1,500	0	Myrtle Ave. Reconstruction CI11K	15,750	2007	0.00%	20	416.000.5621	OPWC
1,000	0	US 224 Widening & Imp. Phase III CI02K	11,000	2008	0.00%	20	416.000.5621	OPWC
1,000	0	Myrtle Ave. Reconstruction CI28O	12,500	2011	0.00%	20	416.000.5621	OPWC
600	0	Neal Zick Rd Imp. Phase II C120Q	8,400	2013	0.00%	20	416.000.5621	OPWC
200	0	Crestwood Dr. Imp. CI17R	3,097	2015	0.00%	20	416.000.5621	OPWC
750	0	US 224 Widening & Imp. Phase IV CI02Q	13,875	2015	0.00%	20	416.000.5621	OPWC
88,997	0	2016 Street Improvement Project CI10T	667,475	2016	0.00%	10	416.000.5621	OPWC
1,224	0	Pearl St CI02U	10,369	2017	0.00%	10	416.000.5621	OPWC
1,500	0	Spring Street Improvement CI41V	12,168	2018	0.00%	10	416.000.5621	OPWC
1,500	0	Motson Street Improvement CI34W & CI35W	13,500	2019	0.00%	10	416.000.5621	OPWC
<b>118,074</b>	<b>0</b>		<b>856,641</b>				<b>416.000.5621</b>	
28,654	1,261	Drinking Water State Match 3299	28,654	2000	2.00%	20	609.000.5631	OWDA
3,000	0	Raw Waterline Replacement CI20S	57,000	2018	0.00%	20	609.000.5621	OPWC
<b>31,654</b>	<b>1,261</b>		<b>85,654</b>				<b>609.000.5631</b>	
60,000	13,623	Various Purpose WWTP Upgrade Note (2031)	570,000	2011	2.39%	1	610.000.5605	Private
<b>60,000</b>	<b>13,623</b>		<b>2865</b>	<b>570,000</b>			<b>610.000.5605</b>	
2,420	0	Woodbine Sanitary Sewer CI13I	14,518	2005	0.00%	20	610.000.5621	OPWC
5,000	0	WWTP Upgrade CI21P	35,000	2015	0.00%	10	610.000.5621	OPWC
2,498	0	US 224 Pump Station Replacement CI28K	34,973	2013	0.00%	20	610.000.5621	OPWC
<b>9,918</b>	<b>0</b>		<b>84,491</b>				<b>610.000.5621</b>	
27,695	417	Lagoon Loan 2578, last pymt 07-2019	0	1998	1.20%	20	610.000.5631	OWDA
17,985	491	WPCLF Surplus Loan 3276	18,418	2000	1.20%	20	610.000.5631	OWDA
30,398	2,240	Parallel Sewer 3426	63,855	2001	2.20%	20	610.000.5631	OWDA
15,136	1,115	US 224 Stormwater 3534	31,795	2001	2.20%	20	610.000.5631	OWDA
10,807	1,405	US 224 Lift Station 5687	126,954	2010	1.00%	20	610.000.5631	OWDA
92,946	18,003	WWTP Upgrade 6629	1,684,196	2013	1.00%	20	610.000.5631	OWDA
<b>194,966</b>	<b>23,671</b>		<b>1,925,218</b>				<b>610.000.5631</b>	
<b>468,612</b>	<b>49,161</b>		<b>3,913,004</b>	<b>2019</b>			<b>GRAND TOTAL</b>	
<b>Previous Years Totals</b>			<b>Debt Balance</b>					
467,501	50,624		4,380,673	<b>2020 000 Streets</b>				
568,120	43,876		4,636,498	<b>2019 \$250,000 Life Squad, \$15,000 Motson Street</b>				
620,082	53,086		5,401,674	<b>2018 \$15,000 Streets</b>				
427,017	56,337		5,715,373	<b>2017 \$14,000 Streets</b>				
755,312	41,234		5,276,789	<b>2016 \$1,080,000 street improvement</b>				
638,577	42,259		5,577,615	<b>2015 \$50,000 WWTP Upgrade, \$ 19,000 streets</b>				
509,455	66,879		6,202,360	<b>2014 no new debt</b>				
473,965	61,213		4,231,122	<b>2013 \$2,150,000 new issue for WWTP upgrade</b>				
522,446	71,238		3,770,172	<b>2012 \$1,000,000 new issue for WWTP upgrade</b>				
428,095	80,588		3,463,791	<b>2011 \$1,000,000 WWTP Upgrade, \$20,000 streets</b>				
508,948	151,441		5,577,976	<b>2010 \$220,855 Lift St Repl, \$330,000 Fire truck</b>				
				<b>2009 \$215,000 Streets</b>				





CITY OF WILLARD  
VEHICLE LIST AS OF 10-01-19

VEH ID	Title Date	DEPARTMENT	ORIG.COST	MILEAGE
<b><u>POLICE</u></b>				
1	01/18/18	2009 CHEVY SUBURBAN	\$22,500.00	27,120
2	08/20/13	2013 CHEV IMPALA, SRO VEHICLE	\$21,575.00	68,192
3	12/07/17	2017 FORD TAURUS INTERCEPTOR	\$35,508.21	33,556
4	09/30/16	2017 FORD EXPLORER	\$32,652.54	85,726
5	12/17/14	2015 CHEVY TAHOE	\$28,890.00	117,811
6	09/23/15	2016 FORD EXPLORER	\$25,861.00	82,149
7	03/02/09	2009 FORD EXPLORER XLT 4 X 4 4DR	\$19,747.52	89,529
	03/19/18	2009 MERCURY GRAND MARQUIS	\$7,000.00	46,762
<b><u>FIRE</u></b>				
910	05/09/16	2016 FORD F-150	\$32,066.00	30,370
921		2013 SUTPHEN CUSTOM S2 PUMPER	\$429,789.00	11,631
922	10/21/96	1997 INTERNATIONAL PUMPER CAB/CH <b>35,000 GVW</b>	\$209,979.00	35,971
923	05/17/90	1990 FEDERAL MOTORS-PUMPER	\$159,473.00	24,155
931	09/10/08	2008 FREIGHTLINER, <b>41,600 GVWR</b> pumper tanker	\$171,860.00	5,713
932	09/02/11	2003 INTERNATIONAL TRUCK	\$19,900.00	261,193
944	02/03/87	1987 CHEVROLET-HEAVY RESCUE	\$21,425.00	9,924
945	06/08/16	2016 FORD F-350 SUPERDUTY	\$38,637.00	6,936
951	12/02/08	2008 PIERCE VELOCITY AERIAL	\$764,157.00	4,779
		1928 STUDEBAKER/BOYER-PUMPER	N/A	3,895
<b><u>RESCUE</u></b>				
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	10/28/19	2019 FORD 623-1 HORTON AMBULANCE	\$202,693.00	209
<b><u>WATER PLANT</u></b>				
43	07/22/10	2010 FORD 1/2 TON PICKUP	\$18,569.75	57,110
44	09/04/02	2002 DODGE PICKUP	\$23,450.00	37,486
<b><u>WASTEWATER TREATMENT PLANT</u></b>				
53	11/14/06	2007 GMC PICKUP	\$22,037.50	39,033
54	08/27/10	2011 FORD F350 SUPER DUTY, 3/4 TON	\$25,540.00	35,725
55B	05/15/92	1992 FORD-CHASSIS CAB TRUCK #1	\$44,393.00	15,201
		1992 PEABODY/GALION DUMP BED #1	\$8,824.00	
55C	05/15/92	1992 FORD-CHASSIS CAB TRUCK #2	\$44,393.00	13,909
		1992 PEABODY/GALION DUMP BED #2	\$8,824.00	
<b><u>ENGINEERING</u></b>				
<del>E1</del>	<del>09/14/18</del>	<del>2018 FORD F150</del>	\$37,098.16	8,195
42	05/13/02	2002 DODGE DAKOTA	\$21,863.00	67,350
<b><u>RECREATION</u></b>				
	09/15/10	2011 FORD F250 SUPER CAB, 1/2 TON	\$21,669.00	40,993
72	04/30/01	2001 DODGE RAM	\$16,958.00	65,985

CITY OF WILLARD  
VEHICLE LIST AS OF 10-01-19

VEH ID	Title Date	DEPARTMENT	ORIG.COST	MILEAGE
<b>STREET</b>				
12	07/16/01	2001 DODGE RAM DUMP TRUCK	\$20,335.00	53,927
14	04/09/18	2018 FREIGHTLINER TRUCK	\$72,944.00	1,812
14	03/12/92	1992 FORD-CHASSIS CAB DUMP TRUCK	\$31,977.00	26,545
15	07/14/04	2004 FORD UTILITY TRUCK	\$23,228.50	44,671
16	03/06/03	2003 STERLING JET VAC	\$57,723.00	48,555
18	05/21/09	2009 INTERNATIONAL TK, HVY DUTY SINGLE AXLE	\$61,973.00	23,504
19	07/07/15	2015 INTERNATIONAL STREET SWEEPER	\$195,236.00	7,426
21	03/28/14	2014 INTERNATIONAL DUMP TRUCK	\$79,173.00	9,114
22	08/10/00	2000 INTL DUMP TRUCK	\$47,170.00	30,462
23	03/27/08	2004 FORD F550, BUCKET TRUCK	\$59,500.00	80,776
32	04/30/01	2001 DODGE RAM QUAD TRUCK	\$23,219.00	71,572
36	11/30/06	2007 INT'L DUMP TRUCK, <b>37,000 GVW</b>	\$51,918.00	38,080
37	05/23/17	2017 CHEVY SILVERADO W/ UTILITY BODY	\$26,761.10	10,395
41	07/11/97	1997 GMC PICKUP	\$16,465.00	92,040
43	12/22/04	2002 DODGE DAKOTA QUAD METER	\$16,425.00	109,352
44	01/23/09	2009 DODGE 3500 TRUCK WITH PLOW	\$35,058.00	41,126
46	07/24/08	2008 FORD F250 SUPER DUTY	\$19,184.00	42,411
49	12/28/10	2011 FORD TRANSIT CONNECT CARGO VAN	\$19,562.00	62,213

**CITY OF WILLARD  
2020 TRANSFERS SUMMARY**

<b>From Account Number</b>	<b>To Account Number</b>	<b>Annual Amount</b>	<b>Purpose</b>	<b>When Transferred</b>
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	80,000	Earned Interest Allocation	Monthly
		<b>105,800</b>	<b>Total Interest Transfers</b>	
202.130.5903	101.000.4710	2,385,000	General Fund Support	Monthly
202.130.5903	208.000.4710	134,000	Recreation Support	Monthly
202.130.5903	296.000.4710	10,000	Tree Commission Support	Monthly
202.130.5903	870.000.4710	10,000	City Decoration Support	Monthly
		<b>2,539,000</b>	<b>Total Income Tax Transfers</b>	
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	<b>182,710</b>	Debt Retirement	When Available
807.000.5922	101.000.4760	<b>91,000</b>	For General Fund Support	When Available
		<b>2,918,510</b>	<b>TOTAL TRANSFERS</b>	

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

**TRUST & AGENCY FUNDS**

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

**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 2020**

		Estimated			Estimated
Fund #	Fund Title	Beginnig	Estimated	Budgeted	Ending
		Reserves	Revenue	Expenditures	Balance
101	General Fund	1,300,000	5,330,130	6,390,870	239,260
202	Income Tax Fund	250,000	2,463,000	2,633,700	79,300
203	Street Maintenance	180,000	351,000	263,650	267,350
204	School Resource Ofcr	20,000	15,000	15,000	20,000
206	State Highway Impr	150,000	25,800	26,000	149,800
208	Recreation Fund	120,000	290,630	336,210	74,420
209	Airport Fund	20,000	85,000	94,750	10,250
211	Police Income Tax	380,000	306,000	416,300	269,700
214	Recycling Fund	25,000	22,134	22,800	24,334
215	Community Action	3,165	2,000	2,000	3,165
221	Police Pension Fund		29,500	29,500	-
225	Emergency Mgt Fund	12,000	-	-	12,000
253	Urban Development	4,936	-	4,936	0
254	Issue I Fund	140,000	130,000	125,000	145,000
256	Community Development	15,000	-	-	15,000
257	Natureworks Grant	0	-	-	0
272	DUI Education	2,200	500	-	2,700
285	Municipal Rd Fund	100,000	26,000	100,100	25,900
286	Auto Registration	40,000	55,000	50,000	45,000
296	Tree Commission	35,000	20,000	15,000	40,000
297	Police Restitution	5,000	1,500	1,525	4,975
299	Ohio Military Memorial	10,000	25,000	20,000	15,000
301	Income Tax Capital	550,000	1,101,000	1,142,374	508,626
308	TIF Improvement	2,067	-	-	2,067
416	Note & Bond Retirement	90,000	520,710	524,419	86,291
603	Water Fund	1,000,000	1,712,420	2,073,306	639,114
604	Sewer Fund	780,000	1,871,200	2,125,970	525,230
605	Storm Water Fund	15,607	-	-	15,607
609	Water Cap & Debt	500,000	154,350	341,400	312,950
610	Sewer Cap & Debt	75,000	818,650	995,393	(101,743)
620	Water Cap Extension	100,000	32,000	-	132,000
630	Sewer Cap Extension	95,000	10,000	-	105,000
801	Bid Bond Fund		60,000	60,000	-
807	Electric System Sale	1,590,000	80,000	91,000	1,579,000
808	Police Training	8,700	-	8,700	-
811	Insurance Agency		31,000	31,000	-
812	Insurance Escrow		200,000	200,000	-
817	Centennial Fund	334	-	-	334



**CITY OF WILLARD  
BUDGET SUMMARY 2020**

		Estimated			Estimated
		Beginnig	Estimated	Budgeted	Ending
Fund #	Fund Title	Reserves	Revenue	Expenditures	Balance
818	Roy Doster Plaza	4,000	10,000	10,000	4,000
820	Cemetery Trust	25,000	4,000	10,000	19,000
825	Fire/Rescue Safety Eq.	9,500	10,000	10,000	9,500
831	Unclaimed Monies	9,500	5,000	5,000	9,500
850	Drug Abuse	14,000	15,500	36,525	(7,025)
870	City Decoration	20,000	10,000	5,000	25,000
890	Water Deposit Trust	84,000	20,000	20,000	84,000
895	Clock Tower Fund	119,000	20,000	202,000	(63,000)
					-
		7,904,009	15,864,024	18,439,428	5,328,605

**CITY OF WILARD  
2020 APPROPRIATION BUDGET**

ACCOUNT NUMBER	GENERAL FUND	ACTUAL 2017	2018 ACTUAL	2019 BUDGET	2020 BUDGET
101	<b>REVENUES</b>				
101.000.4110	REAL ESTATE TAX	231,709	237,254	258,000	277,000
101.000.4111	PERSONAL PROPERTY TAX		-	-	-
101.000.4112	MOBILE HOME TAXES	269	60	300	30
101.000.4114	COMMERCIAL ACTIVITY TAX	-	-	-	-
101.000.4130	LODGING TAX	3,375	3,114	3,000	3,000
101.000.4209	STATE LOCAL GOVERNMENT	4,879	-	-	8,000
101.000.4210	COUNTY LOCAL GOVERNMENT	150,835	158,037	160,375	160,000
101.000.4211	HOMESTEAD AND ROLLBACK TAX	27,517	27,388	28,000	28,000
101.000.4220	CIGARETTE TAX	450	553	500	400
101.000.4225	INTANGIBLE-FINANCIAL	-	-	-	-
101.000.4230	INHERITANCE	-	-	-	-
101.000.4231	LIQUOR LICENSE FEE	7,644	7,412	7,800	7,500
101.000.4260	GRANT PROCEEDS	25,941	3,279	90,000	360,000
101.000.4311	EMERGENCY RESCUE CALLS	290,508	240,735	275,000	275,000
101.000.4312	RURAL FIRE CONTRACT	94,388	97,099	95,000	95,000
101.000.4313	RURAL RESCUE CONTRACT	116,563	97,099	95,000	95,000
101.000.4321	CEMETERY LOTS	8,900	9,250	8,000	9,000
101.000.4322	CEMETERY GRAVE SERVICES	11,185	11,825	10,000	10,000
101.000.4409	HVAC PERMITS	-	830	500	600
101.000.4410	ELECTRICAL PERMITS	1,710	1,750	1,800	1,800
101.000.4411	PLUMBING PERMITS	646	985	1,500	1,100
101.000.4412	BUILDING PERMITS	14,088	8,266	11,000	8,000
101.000.4413	BUILDING PERMIT FEES	-	-	-	-
101.000.4414	CONTRACTOR REGISTRATIONS	-	4,298	2,500	2,500
101.000.4511	PARKING FINES	3,905	4,295	5,000	2,500
101.000.4512	NORWALK MUNI COURT FINES	16,386	9,598	15,000	8,300
101.000.4605	UTILITY COMPANY MUNI TAX	20,085	9,263	15,000	18,000
101.000.4610	FRANCHISE FEES	36,840	42,201	38,000	32,500
101.000.4611	REIMBURSEMENTS-REFUNDS	9,409	8,832	5,000	4,000
101.000.4612	SUNDRY	3,666	2,359	6,000	2,400
101.000.4613	SALE OF FIXED ASSETS	2,233	5,350	10,000	2,000
101.000.4620	DONATIONS <i>Moose office furniture</i>	181	7,850	-	7,500
101.000.4630	RESTITUTION	3,280	100	1,000	1,000
101.000.4660	INTEREST EARNED	136,300	131,523	170,000	152,000
101.000.4710	TRANSFER FROM INCOME TAX	2,706,800	2,205,000	2,385,000	2,385,000
101.000.4711	TRANSFER FROM POLICE PENSION	-	-	-	-
101.000.4712	ADMINISTRATIVE ALLOCATION	852,792	1,462,821	1,334,000	1,373,000
101.000.4760	TRANSFERS IN: OTHER	-	9,861	91,454	-
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>4,782,482</b>	<b>4,808,284</b>	<b>5,123,729</b>	<b>5,330,130</b>
101	<b>CITY COUNCIL DEPARTMENT</b>				
101.101.5101	SALARIES & WAGES	14,000	14,000	14,000	14,000
101.101.5111	PERS	1,120	1,213	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	1,139	507	500	500
101.101.5403	CONFERENCE FEES & EXPENSE	270	140	1,000	1,000
	<b>TOTAL CITY COUNCIL EXPENSES</b>	<b>17,104</b>	<b>16,435</b>	<b>18,150</b>	<b>18,150</b>
102	<b>MAYOR DEPARTMENT</b>				
101.102.5101	SALARIES & WAGES	2,000	2,000	2,000	2,000
101.102.5111	PERS	280	303	300	300
101.102.5112	MEDICARE	-	29	50	50
101.102.5373	OFFICE SUPPLIES	691	-	200	200
101.102.5403	CONFERENCE FEES & EXPENSE	-	-	500	500
101.102.5409	MILEAGE REIMBURSEMENT	-	-	100	100
	<b>TOTAL MAYOR EXPENSES</b>	<b>2,971</b>	<b>2,332</b>	<b>3,150</b>	<b>3,150</b>
103	<b>COUNCIL CLERK DEPARTMENT</b>				
101.103.5101	SALARIES & WAGES	8,028	7,966	12,000	12,000
101.103.5111	PERS	1,138	1,177	2,000	1,500
101.103.5112	MEDICARE	116	116	200	170
101.103.5113	FICA	-	5	50	50
101.103.5206	CODIFICATION OF ORDINANCES	3,373	3,322	10,000	12,000
101.103.5211	CONTRACT SERVICES	-	-	600	500

**CITY OF WILLARD  
2020 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2017	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
<b>101</b>	<b>GENERAL FUND REVENUES</b>				
101.000.4110	REAL ESTATE TAX	231,709	237,254	251,965	277,000
101.000.4111	PERSONAL PROPERTY TAX		-	-	-
101.000.4112	MOBILE HOME TAXES	269	60	33	30
101.000.4114	COMMERCIAL ACTIVITY TAX	-	-	-	-
101.000.4130	LODGING TAX	3,375	3,114	3,123	3,000
101.000.4209	STATE LOCAL GOVERNMENT	4,879	-	12,685	8,000
101.000.4210	COUNTY LOCAL GOVERNMENT	150,835	158,037	164,817	160,000
101.000.4211	HOMESTEAD AND ROLLBACK TAX	27,517	27,388	28,644	28,000
101.000.4220	CIGARETTE TAX	450	553	413	400
101.000.4225	INTANGIBLE-FINANCIAL	-	-	-	-
101.000.4230	INHERITANCE	-	-	-	-
101.000.4231	LIQUOR LICENSE FEE	7,644	7,412	7,513	7,500
101.000.4260	GRANT PROCEEDS	25,941	3,279	15,584	360,000
101.000.4311	EMERGENCY RESCUE CALLS	290,508	240,735	309,458	275,000
101.000.4312	RURAL FIRE CONTRACT	94,388	97,099	95,500	95,000
101.000.4313	RURAL RESCUE CONTRACT	116,563	97,099	95,500	95,000
101.000.4321	CEMETERY LOTS	8,900	9,250	10,850	9,000
101.000.4322	CEMETERY GRAVE SERVICES	11,185	11,825	12,735	10,000
101.000.4409	HVAC PERMITS	-	830	1,365	600
101.000.4410	ELECTRICAL PERMITS	1,710	1,750	3,300	1,800
101.000.4411	PLUMBING PERMITS	646	985	2,315	1,100
101.000.4412	BUILDING PERMITS	14,088	8,266	10,652	8,000
101.000.4413	BUILDING PERMIT FEES	-	-	-	-
101.000.4414	CONTRACTOR REGISTRATIONS	-	4,298	3,676	2,500
101.000.4415	RENTAL PROPERTY REGISTRATIONS	-	-	-	-
101.000.4416	ZONING PERMITS				
101.000.4511	PARKING FINES	3,905	4,295	2,080	2,500
101.000.4512	NORWALK MUNI COURT FINES	16,386	9,598	9,145	8,300
101.000.4605	UTILITY COMPANY MUNI TAX	20,085	9,263	25,960	18,000
101.000.4610	FRANCHISE FEES	36,840	42,201	43,106	32,500
101.000.4611	REIMBURSEMENTS-REFUNDS	9,409	8,832	6,201	4,000
101.000.4612	SUNDRY	3,666	2,359	3,410	2,400
101.000.4613	SALE OF FIXED ASSETS	2,233	5,350	-	2,000
101.000.4616	CREDIT CARD FEES	-	-	6,689	-
101.000.4620	DONATIONS	181	7,850	12,500	7,500
101.000.4630	RESTITUTION	3,280	100	-	1,000
101.000.4660	INTEREST EARNED	136,300	131,523	146,017	152,000
101.000.4710	TRANSFER FROM INCOME TAX	2,706,800	2,205,000	2,358,109	2,385,000
101.000.4711	TRANSFER FROM POLICE PENSION	-	-	-	-
101.000.4712	ADMINISTRATIVE ALLOCATION	852,792	1,462,821	996,041	1,373,000
101.000.4760	TRANSFERS IN: OTHER	-	9,861	-	-
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>4,782,482</b>	<b>4,808,284</b>	<b>4,639,386</b>	<b>5,330,130</b>

<b>101</b>	<b>CITY COUNCIL DEPARTMENT</b>				
101.101.5101	SALARIES & WAGES	14,000	14,000	14,000	14,000
101.101.5111	PERS	1,120	1,213	1,120	2,000
101.101.5112	MEDICARE	203	203	203	250
101.101.5113	FICA	372	372	372	400
101.101.5373	OFFICE SUPPLIES	1,139	507	294	500
101.101.5403	CONFERENCE FEES & EXPENSE	270	140	175	1,000
	<b>TOTAL CITY COUNCIL EXPENSES</b>	<b>17,104</b>	<b>16,435</b>	<b>16,164</b>	<b>18,150</b>

<b>102</b>	<b>MAYOR DEPARTMENT</b>				
101.102.5101	SALARIES & WAGES	2,000	2,000	2,000	2,000
101.102.5111	PERS	280	303	280	300
101.102.5112	MEDICARE	-	29	29	50
101.102.5373	OFFICE SUPPLIES	691	-	45	200
101.102.5403	CONFERENCE FEES & EXPENSE	-	-	-	500
101.102.5409	MILEAGE REIMBURSEMENT	-	-	-	100
	<b>TOTAL MAYOR EXPENSES</b>	<b>2,971</b>	<b>2,332</b>	<b>2,354</b>	<b>3,150</b>

<b>103</b>	<b>COUNCIL CLERK DEPARTMENT</b>				
101.103.5101	SALARIES & WAGES	8,028	7,966	6,679	12,000
101.103.5111	PERS	1,138	1,177	935	1,500
101.103.5112	MEDICARE	116	116	97	170
101.103.5113	FICA	-	5	-	50

**CITY OF WILLARD  
2020 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2017	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
101.103.5206	CODIFICATION OF ORDINANCES	3,373	3,322	10,958	12,000
101.103.5211	CONTRACT SERVICES	-	-	-	500
101.103.5281	ADVERTISING	1,272	1,694	1,115	2,500
101.103.5271	DATA PROCESSING SUPPLIES	682	-	-	-
101.103.5373	OFFICE SUPPLIES	691	352	193	500
101.103.5407	DUES & SUBSCRIPTIONS	55	55	-	100
101.103.5409	MILEAGE REIMBURSEMENT	-	101	-	150
	<b>TOTAL CITY CLERK EXPENSES</b>	<b>15,355</b>	<b>14,788</b>	<b>19,977</b>	<b>29,470</b>

**104 CITY MANAGER DEPARTMENT**

101.104.5101	SALARIES & WAGES	103,944	108,609	106,843	123,200
101.104.5102	LONGEVITY	-	120	240	360
101.104.5104	RETIREMENT FRINGE PAYOUT	-	-	-	20,500
101.104.5105	HOLIDAY-PERSONAL	5,911	6,244	6,133	6,700
101.104.5106	SICK LEAVE	569	317	442	1,900
101.104.5107	VACATION	6,678	5,249	9,835	11,250
101.104.5111	PERS	16,183	18,154	17,290	21,800
101.104.5112	MEDICARE	1,680	1,726	1,766	2,250
101.104.5117	WORKERS' COMPENSATION	1,191	182	(1,530)	6,800
101.104.5121	HEALTH & LIFE INSURANCE	6,372	8,742	10,140	12,200
101.104.5123	OTHER BENEFITS	280	240	308	600
101.104.5211	CONTRACT SERVICES	27,400	40,537	42,038	88,400
101.104.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	-	200
101.104.5264	TELEPHONE/DATA SERVICE	41,436	44,944	56,616	52,000
101.104.5271	GENERAL LIABILITY INSURANCE	-	94,040	105,498	110,000
101.104.5281	ADVERTISING	1,162	874	1,807	4,000
101.104.5319	GENERAL SUPPLIES	275	84	221	250
101.104.5371	DATA PROCESSING SUPPLIES	254	943	535	1,000
101.104.5373	OFFICE SUPPLIES	3,432	573	575	2,000
101.104.5401	TRAINING	27	-	-	500
101.104.5403	CONFERENCE FEES & EXPENSE	1,633	1,277	575	5,000
101.104.5407	DUES & SUBSCRIPTIONS	1,193	1,381	1,311	1,500
101.104.5409	MILEAGE REIMBURSEMENT	934	586	766	2,000
101.104.5411	OVERNIGHT LODGING & MEALS	-	168	-	1,000
101.104.5503	CAPITAL OUTLAY - EQUIPMENT	12,000	12,000	12,000	12,000
	<b>TOTAL CITY MANAGER EXPENSES</b>	<b>232,554</b>	<b>346,987</b>	<b>373,409</b>	<b>487,210</b>

**105 FINANCE DEPARTMENT**

101.105.5101	SALARIES & WAGES	175,429	229,640	208,802	188,000
101.105.5102	LONGEVITY	5,820	4,500	4,800	3,500
101.105.5103	OVERTIME	112	117	712	1,000
101.105.5104	RETIREMENT FRINGE PAYOUT	7,891	-	-	9,400
101.105.5105	HOLIDAY-PERSONAL	10,898	13,070	13,009	11,200
101.105.5106	SICK LEAVE	5,241	4,286	3,828	8,600
101.105.5107	VACATION	32,439	17,487	37,731	16,500
101.105.5109	PART TIME WAGES	-	-	-	24,150
101.105.5111	PERS	30,233	40,874	34,904	36,000
101.105.5112	MEDICARE	3,290	3,714	3,767	3,700
101.105.5117	WORKERS' COMPENSATION	2,668	239	(3,377)	9,200
101.105.5121	HEALTH & LIFE INSURANCE	54,733	78,763	47,502	42,000
101.105.5123	OTHER BENEFITS	774	700	520	1,000
101.105.5201	ACCOUNTING SERVICES	359	2,299	1,311	2,000
101.105.5205	AUDITING	24,459	25,926	28,848	34,000
101.105.5207	COMPUTER SUPPORT & CONSULTING	13,849	15,305	74,586	38,000
101.105.5211	CONTRACT SERVICES	3,554	3,771	3,169	3,600
101.105.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	500
101.105.5229	EQUIPMENT REPAIR & MAINTENANCE	132	-	-	500
101.105.5241	MAINTENANCE CONTRACTS-GENERAL	1,928	813	1,015	2,200
101.105.5264	TELEPHONE/DATA SERVICE	25	-	-	-
101.105.5290	PRINTING & REPRODUCTION	2,606	2,159	2,403	4,000
101.105.5319	GENERAL SUPPLIES	-	-	-	300
101.105.5371	DATA PROCESSING SUPPLIES	57	1,901	550	1,500
101.105.5373	OFFICE SUPPLIES	1,855	1,628	1,542	2,000
101.105.5375	POSTAGE	17,258	18,577	18,990	22,000
101.105.5401	TRAINING	2,521	435	100	2,000
101.105.5403	CONFERENCE FEES & EXPENSE	2,379	1,202	130	3,000
101.105.5407	DUES & SUBSCRIPTIONS	25	215	140	300

## CITY OF WILLARD 2020 APPROPRIATION BUDGET

ACCOUNT NUMBER		ACTUAL 2017	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
101.105.5409	MILEAGE REIMBURSEMENT	273	454	317	1,000
101.105.5413	EDUCATIONAL ASSISTANCE	-	-	-	1,500
101.105.5616	CREDIT CARD FEES	-	-	4,234	
	<b>TOTAL FINANCE EXPENSES</b>	<b>400,807</b>	<b>468,073</b>	<b>489,533</b>	<b>472,650</b>

### 106 LAW DIRECTOR DEPARTMENT

101.106.5101	SALARIES & WAGES	21,028	21,048	21,048	25,000
101.106.5111	PERS	2,941	3,167	2,941	3,200
101.106.5112	MEDICARE	110	289	242	325
101.106.5113	FICA	1	2	2	50
101.106.5117	WORKERS' COMPENSATION	225	33	(259)	900
101.106.5121	HEALTH & LIFE INSURANCE	1,715	10,430	33,592	36,200
101.106.5217	LEGAL SERVICES	12,273	1,964	13,467	20,000
101.106.5373	OFFICE SUPPLIES	491	-	-	-
101.106.5403	CONFERENCE FEES & EXPENSE	650	200	-	1,000
101.106.5407	DUES & SUBSCRIPTIONS	775	775	800	1,000
	<b>TOTAL LAW DIRECTOR EXPENSES</b>	<b>40,209</b>	<b>37,908</b>	<b>71,833</b>	<b>87,675</b>

### 110 MISCELLANEOUS EXECUTIVE DEPARTMENT

101.110.5103	OVERTIME			66,602	
101.110.5116	UNEMPLOYMENT	-	1,329	9,746	15,000
101.110.5209	CONSULTANTS-OTHER	500	1,362	-	1,000
101.110.5211	CONTRACT SERVICES	305	195	-	
101.110.5213	COUNTY AUDITOR FEES	7,165	8,190	7,781	9,000
101.110.5270	ANNEXATION FEE	-	-	-	200
101.110.5271	GENERAL LIABILITY INSURANCE	5,494	-	-	-
101.110.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	2,000
101.110.5283	BOARD OF ELECTIONS	456	2,508	602	4,000
101.110.5283	BOARD OF ELECTIONS	4,932	4,890	5,098	6,000
101.110.5286	COUNTY HEALTH DEPARTMENT	281	1,616	1,702	1,000
101.110.5291	REFUNDS	677	631	2,900	2,500
101.110.5294	REAL ESTATE TAXES	-	-	-	1,000
101.110.5298	ECONOMIC DEVELOPMENT	-	-	-	-
101.110.5373	OFFICE SUPPLIES	1,279	-	-	-
101.110.5407	DUES & SUBSCRIPTIONS	5,423	6,432	15,598	17,000
101.110.5904	TRANSFER OUT - INTEREST ALLOCATION	96,900	100,896	98,415	117,000
101.110.5922	OTHER TRANSFERS	30,000	-	-	-
101.110.5930	ADVANCES OUT	-	-	-	-
	<b>TOTAL MISC EXECUTIVE EXPENSES</b>	<b>153,412</b>	<b>128,048</b>	<b>208,444</b>	<b>175,700</b>

### 117 CITY HALL DEPARTMENT

101.117.5211	CONTRACT SERVICES	479	-	-	1,000
101.117.5223	BUILDING REPAIR & MAINTENANCE	5,398	1,984	3,299	30,000
101.117.5229	EQUIPMENT REPAIR & MAINTENANCE	1,560	1,109	850	2,000
101.117.5231	GROUND MAINTENANCE	-	-	-	1,000
101.117.5237	JANITORIAL SERVICE	9,050	7,700	6,784	12,000
101.117.5241	MAINTENANCE CONTRACTS-GENERAL	1,400	5,027	5,066	3,000
101.117.5261	ELECTRIC SERVICE	26,088	20,908	18,273	34,000
101.117.5262	ELECTRIC SERVICE	6,169	7,171	7,378	12,000
101.117.5262	GAS SERVICE	-	-	-	-
101.117.5264	TELEPHONE/DATA SERVICE	-	-	-	500
101.117.5264	TELEPHONE/DATA SERVICE	371	381	382	500
101.117.5265	TRASH DISPOSAL SERVICE	2,648	498	482	2,000
101.117.5303	BUILDING SUPPLIES	692	633	735	1,500
101.117.5311	CUSTODIAL SUPPLIES	316	457	325	1,000
101.117.5319	GENERAL SUPPLIES	54,172	45,867	43,574	100,000
	<b>TOTAL CITY HALL EXPENSES</b>	<b>54,172</b>	<b>45,867</b>	<b>43,574</b>	<b>100,000</b>

### 208 POLICE DEPARTMENT

101.208.5101	SALARIES & WAGES	626,252	613,202	661,964	720,000
101.208.5102	LONGEVITY	9,660	10,800	11,160	12,180
101.208.5102	LONGEVITY	98,063	93,715	100,626	112,100
101.208.5103	OVERTIME	17,043	-	-	99,700
101.208.5104	RETIREMENT FRINGE PAYOUT	37,632	38,007	39,252	45,000
101.208.5105	HOLIDAY-PERSONAL	24,507	33,238	20,574	30,000
101.208.5106	SICK LEAVE	56,054	50,383	51,525	60,000
101.208.5107	VACATION	18,116	12,739	13,033	31,000
101.208.5109	PART TIME WAGES	22,307	30,035	28,692	32,500
101.208.5111	PERS	13,209	12,911	14,585	15,000
101.208.5112	MEDICARE	176,045	185,070	209,095	232,000
101.208.5115	POLICE & FIRE PENSION	11,175	988	(14,967)	37,000
101.208.5117	WORKERS' COMPENSATION				

**CITY OF WILLARD  
2020 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>		<b>ACTUAL 2017</b>	<b>2018 ACTUAL</b>	<b>2019 ACTUAL</b>	<b>2020 BUDGET</b>
101.208.5121	HEALTH & LIFE INSURANCE	244,530	265,848	300,387	366,000
101.208.5123	OTHER BENEFITS	3,552	926	1,197	4,000
101.208.5124	TUITION REIMBURSEMENT	-	-	-	-
101.208.5207	COMPUTER SUPPORT & CONSULTING	11,142	11,065	10,798	12,000
101.208.5211	CONTRACT SERVICES	285	710	840	1,000
101.208.5217	LEGAL SERVICES	250	-	-	2,500
101.208.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	526	1,000
101.208.5229	EQUIPMENT REPAIR & MAINTENANCE	867	579	165	1,000
101.208.5247	RADIO REPAIR & MAINTENANCE	-	635	450	2,000
101.208.5257	VEHICLE REPAIR & MAINTENANCE	1,473	3,669	3,066	6,500
101.208.5264	TELEPHONE/DATA SERVICE	2,510	2,410	1,579	3,500
101.208.5271	GENERAL LIABILITY INSURANCE	12,160	-	-	-
101.208.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	-
101.208.5282	BOARD & CARE OF PRISONERS	251	516	1,186	2,000
101.208.5285	FURTHERANCE OF JUSTICE	5,655	589	653	5,000
101.208.5287	JUDGMENTS - FEES - COSTS	-	-	(31)	6,500
101.208.5292	RENTAL EQUIPMENT	9,040	10,535	-	1,000
101.208.5301	AMMUNITION & SUPPLIES	5,372	3,213	11,553	12,000
101.208.5303	BUILDING SUPPLIES	57	1,357	-	5,500
101.208.5312	EQUIPMENT REPAIR SUPPLIES	506	-	-	2,000
101.208.5317	FUEL SUPPLIES	22,834	23,150	360	1,000
101.208.5319	GENERAL SUPPLIES	2,352	3,254	24,533	27,000
101.208.5327	RADIO SUPPLIES	9,450	-	2,060	3,000
101.208.5329	SAFETY SUPPLIES	-	641	190	2,000
101.208.5341	UNIFORM SUPPLIES	14,755	10,750	1,718	2,500
101.208.5349	VEHICLE REPAIR SUPPLIES	4,507	1,969	12,500	23,000
101.208.5371	DATA PROCESSING SUPPLIES	1,150	797	4,353	6,000
101.208.5373	OFFICE SUPPLIES	1,910	1,656	-	1,500
101.208.5401	TRAINING	9,300	5,598	1,300	3,000
101.208.5403	CONFERENCE FEES & EXPENSE	617	198	6,343	10,000
101.208.5407	DUES & SUBSCRIPTIONS	-	-	-	1,000
101.208.5413	EDUCATIONAL ASSISTANCE	-	-	670	750
101.208.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	2,000
	<b>TOTAL POLICE EXPENSES</b>	<b>1,474,587</b>	<b>1,431,152</b>	<b>1,523,263</b>	<b>1,942,730</b>

**209 FIRE DEPARTMENT**

101.209.5101	SALARIES & WAGES	110,895	65,470	60,474	62,000
101.209.5102	LONGEVITY	1,440	1,560	1,380	1,500
101.209.5103	OVERTIME	4,140	390	-	-
101.209.5104	RETIREMENT FRINGE PAYOUT	-	-	-	-
101.209.5105	HOLIDAY-PERSONAL	6,673	4,538	-	25,100
101.209.5106	SICK LEAVE	2,208	1,400	3,662	3,800
101.209.5107	VACATION	10,044	7,058	1,428	4,500
101.209.5108	PART TIME FIRE	26,425	25,229	6,258	8,000
101.209.5111	PERS	1,355	1,393	21,328	31,000
101.209.5112	MEDICARE	2,132	1,382	1,204	-
101.209.5113	FICA	1,060	1,027	1,200	1,600
101.209.5115	POLICE & FIRE PENSION	32,286	21,454	839	2,000
101.209.5116	UNEMPLOYMENT	-	-	17,340	20,500
101.209.5117	WORKERS' COMPENSATION	1,285	742	-	-
101.209.5121	HEALTH & LIFE INSURANCE	37,810	27,430	(960)	6,000
101.209.5123	OTHER BENEFITS	2,808	801	30,125	32,000
101.209.5207	COMPUTER SUPPORT & CONSULTING	-	4,780	1,275	2,500
101.209.5211	CONTRACT SERVICES	-	-	-	4,000
101.209.5223	BUILDING REPAIR & MAINTENANCE	1,989	-	-	-
101.209.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	8,174	526	5,000
101.209.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	-	500
101.209.5241	MAINTENANCE CONTRACTS-GENERAL	7,475	2,045	5,364	8,500
101.209.5247	RADIO REPAIR & MAINTENANCE	1,800	-	795	3,000
101.209.5257	VEHICLE REPAIR & MAINTENANCE	-	219	-	2,600
101.209.5261	ELECTRIC SERVICE	1,152	3,643	2,442	7,000
101.209.5262	GAS SERVICE	9,131	10,790	7,775	11,000
101.209.5264	TELEPHONE/DATA SERVICE	7,446	9,507	8,747	10,000
101.209.5265	TRASH DISPOSAL SERVICE	1,196	930	874	2,100
101.209.5271	GENERAL LIABILITY INSURANCE	247	254	262	400
101.209.5273	OTHER INSURANCE-NON BORMA	11,191	-	-	-
101.209.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	4,089	4,515	4,515	5,100
101.209.5305	CHEMICALS	-	-	-	2,000
		-	-	-	500

**CITY OF WILLARD  
2020 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2017	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
101.209.5311	CUSTODIAL SUPPLIES	934	844	904	1,000
101.209.5312	EQUIPMENT REPAIR SUPPLIES	-	2,705	661	1,500
101.209.5313	FIRE EXTINGUISHERS	-	-	-	500
101.209.5317	FUEL SUPPLIES	5,583	6,130	5,489	10,000
101.209.5319	GENERAL SUPPLIES	3,376	1,376	4,437	4,500
101.209.5327	RADIO SUPPLIES	3,368	-	-	3,000
101.209.5329	SAFETY SUPPLIES	(4)	2,527	144	2,000
101.209.5337	SMALL TOOLS	300	204	34	500
101.209.5341	UNIFORM SUPPLIES	1,124	1,219	1,063	3,000
101.209.5349	VEHICLE REPAIR SUPPLIES	1,226	2,389	1,742	3,500
101.209.5371	DATA PROCESSING SUPPLIES	481	1,002	457	1,500
101.209.5373	OFFICE SUPPLIES	408	304	272	500
101.209.5401	TRAINING	595	-	1,050	4,000
101.209.5403	CONFERENCE FEES & EXPENSE	401	391	25	2,000
101.209.5407	DUES & SUBSCRIPTIONS	744	1,272	643	700
101.209.5413	EDUCATIONAL ASSISTANCE	-	-	-	500
101.209.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	90,500
101.209.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	<b>TOTAL FIRE EXPENSES</b>	<b>304,813</b>	<b>225,096</b>	<b>193,774</b>	<b>391,400</b>

<b>212 EMS DEPARTMENT</b>					
101.212.5101	SALARIES & WAGES	200,797	281,657	286,669	320,000
101.212.5102	LONGEVITY	2,820	3,060	3,420	5,000
101.212.5103	OVERTIME	27,935	24,928	23,891	34,000
101.212.5104	RETIREMENT FRINGE PAYOUT	-	-	-	34,000
101.212.5105	HOLIDAY-PERSONAL	18,884	27,011	33,404	31,500
101.212.5106	SICK LEAVE	5,289	4,250	10,358	10,000
101.212.5107	VACATION	10,756	16,517	13,316	19,000
101.212.5109	PART TIME RESCUE	173,793	138,552	150,109	155,000
101.212.5111	PERS	1,619	3,285	(425)	-
101.212.5112	MEDICARE	6,204	6,919	7,279	10,600
101.212.5113	FICA	10,063	7,949	12,046	9,700
101.212.5115	POLICE & FIRE PENSION	63,119	92,886	92,851	108,000
101.212.5116	UNEMPLOYMENT	-	-	-	2,000
101.212.5117	WORKERS' COMPENSATION	4,413	2,278	(6,631)	36,000
101.212.5121	HEALTH & LIFE INSURANCE	63,057	120,464	141,954	147,000
101.212.5123	OTHER BENEFITS	297	295	150	500
101.212.5201	ACCOUNTING SERVICES	15,200	12,390	15,765	16,000
101.212.5217	LEGAL SERVICES	-	-	-	-
101.212.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	500
101.212.5229	EQUIPMENT REPAIR & MAINTENANCE	496	150	783	2,000
101.212.5241	MAINTENANCE CONTRACTS-GENERAL	2,383	1,573	1,611	2,500
101.212.5247	RADIO REPAIR & MAINTENANCE	-	-	-	800
101.212.5257	VEHICLE REPAIR & MAINTENANCE	1,767	-	-	3,000
101.212.5261	ELECTRIC SERVICE	-	-	-	-
101.212.5264	TELEPHONE/DATA SERVICE	1,790	2,252	2,184	3,500
101.212.5271	GENERAL LIABILITY INSURANCE	4,663	-	-	-
101.212.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	2,000
101.212.5291	REFUNDS	2,407	1,142	1,596	3,000
101.212.5317	FUEL SUPPLIES	2,866	4,745	4,781	5,500
101.212.5319	GENERAL SUPPLIES	596	866	669	1,000
101.212.5323	MEDICAL SUPPLIES	9,692	5,034	7,184	9,200
101.212.5325	OXYGEN	1,024	867	907	1,500
101.212.5329	SAFETY SUPPLIES	200	184	72	500
101.212.5337	SMALL TOOLS	7	-	22	500
101.212.5341	UNIFORM SUPPLIES	1,280	946	928	3,000
101.212.5349	VEHICLE REPAIR SUPPLIES	2,890	466	861	2,000
101.212.5373	OFFICE SUPPLIES	94	148	103	500
101.212.5401	TRAINING	2,899	5,953	2,554	6,000
101.212.5403	CONFERENCE FEES & EXPENSE	300	547	438	1,000
101.212.5413	EDUCATIONAL ASSISTANCE	-	-	-	500
101.212.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	<b>TOTAL EMS EXPENSES</b>	<b>639,599</b>	<b>767,314</b>	<b>808,849</b>	<b>986,800</b>

<b>219 CODE ENFORCEMENT DEPARTMENT</b>					
101.219.5101	SALARIES & WAGES	34,301	41,323	38,179	46,800
101.219.5102	LONGEVITY	-	-	-	-
101.219.5103	OVERTIME	-	-	-	2,000

**CITY OF WILLARD  
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ACCOUNT NUMBER		ACTUAL 2017	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
101.219.5105	HOLIDAY-PERSONAL	-	-	379	2,600
101.219.5106	SICK LEAVE	-	-	-	600
101.219.5107	VACATION	-	-	89	1,500
101.219.5109	PART TIME WAGES				41,500
101.219.5111	PERS	4,665	5,723	5,411	14,000
101.219.5112	MEDICARE	495	594	560	1,500
101.219.5117	WORKERS' COMPENSATION	412	46	(428)	3,500
101.219.5121	HEALTH & LIFE INSURANCE	-	622	-	12,000
101.219.5123	OTHER BENEFITS	-	-	-	100
101.219.5201	ACCOUNTING	-	-	-	-
101.219.5211	CONTRACT SERVICES	3,578	14,800	18,182	27,500
101.219.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	150	200
101.219.5229	EQUIPMENT REPAIR & MAINTENANCE	16	-	-	200
101.219.5264	TELEPHONE/DATA SERVICE	-	-	-	-
101.219.5281	ADVERTISING	-	-	-	600
101.219.5291	REFUNDS	-	-	-	100
101.219.5317	FUEL SUPPLIES	531	311	521	1,000
101.219.5319	GENERAL SUPPLIES	165	100	-	200
101.219.5341	UNIFORM SUPPLIES	48	116	260	750
101.219.5371	DATA PROCESSING SUPPLIES	687	533	287	800
101.219.5373	OFFICE SUPPLIES	259	188	199	300
101.219.5401	TRAINING	110	-	-	1,000
101.219.5403	CONFERENCE FEES & EXPENSE	-	-	95	1,000
101.219.5407	DUES & SUBSCRIPTIONS	255	-	310	400
	<b>TOTAL CODE ENFORCEMENT EXPENSES</b>	<b>45,522</b>	<b>64,455</b>	<b>64,194</b>	<b>160,150</b>

**307 PUBLIC SERVICE DEPARTMENT**

101.307.5211	CONTRACT SERVICES				
101.307.5245	PARKING LOT MAINTENANCE	2,000	2,800	3,600	5,000
101.307.5252	DITCH MAINTENANCE	-	-	-	-
101.307.5261	ELECTRIC SERVICE	3,083	4,220	3,397	4,400
101.307.5263	LANDFILL SERVICE	44,415	59,236	52,629	70,000
101.307.5305	CHEMICALS	2,529	3,497	2,308	3,500
101.307.5319	GENERAL SUPPLIES	-	1,849	-	1,500
101.307.5334	GROUPS MAINTENANCE SUPPLIES	394	-	-	-
101.307.5335	STREET SIGNS	-	436	-	2,000
	<b>TOTAL PUBLIC SERVICE EXPENSES</b>	<b>714</b>	<b>1,344</b>	<b>968</b>	<b>1,200</b>
		<b>53,135</b>	<b>73,381</b>	<b>62,902</b>	<b>87,600</b>

**316 ENGINEERING & PUBLIC WORKS DEPARTMENT**

101.316.5101	SALARIES & WAGES	44,830	43,885	54,330	61,000
101.316.5102	LONGEVITY	1,080	1,140	1,200	1,260
101.316.5103	OVERTIME	2,593	1,332	411	2,000
101.316.5105	HOLIDAY-PERSONAL	3,136	2,899	3,424	3,700
101.316.5106	SICK LEAVE	1,139	1,257	1,321	2,200
101.316.5107	VACATION	3,984	4,985	5,996	7,000
101.316.5111	PERS	7,959	8,477	9,158	10,500
101.316.5112	MEDICARE	772	761	909	1,100
101.316.5117	WORKERS' COMPENSATION	1,142	81	(814)	2,800
101.316.5121	HEALTH & LIFE INSURANCE	18,905	26,032	29,109	31,000
101.316.5123	OTHER BENEFITS	40	20	20	100
101.316.5207	COMPUTER SUPPORT & CONSULTING	1,375	1,916	1,227	2,200
101.316.5211	CONTRACT SERVICES	60,745	93,858	91,795	106,000
101.316.5215	ENGINEERING CONSULTANTS	-	-	-	15,000
101.316.5218	LICENCES & PERMITS	-	-	-	200
101.316.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	200
101.316.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	-	300
101.316.5241	MAINTENANCE CONTRACTS-GENERAL	763	770	1,065	1,200
101.316.5264	TELEPHONE/DATA SERVICE	15	-	-	-
101.316.5290	PRINTING & REPRODUCTION	289	-	-	300
101.316.5317	FUEL SUPPLIES	269	310	544	600
101.316.5319	GENERAL SUPPLIES	-	90	85	200
101.316.5337	SMALL TOOLS	36	-	-	500
101.316.5349	VEHICLE REPAIR SUPPLIES	-	252	-	500
101.316.5371	DATA PROCESSING SUPPLIES	947	990	546	1,000
101.316.5373	OFFICE SUPPLIES	134	223	134	250
101.316.5401	TRAINING	508	545	506	1,500
101.316.5403	CONFERENCE FEES & EXPENSE	179	207	443	700
101.316.5413	EDUCATIONAL ASSISTANCE	-	1,000	500	1,000



**CITY OF WILLARD  
2020 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2017	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
101.316.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	<b>TOTAL ENGINEERING &amp; PW EXPENSES</b>	<b>150,839</b>	<b>191,029</b>	<b>201,909</b>	<b>254,310</b>
<b>518 CITY GARAGE &amp; MAINTENANCE DEPARTMENT</b>					
101.518.5101	SALARIES & WAGES	450,963	473,806	477,872	501,000
101.518.5102	LONGEVITY	9,300	9,960	8,220	9,420
101.518.5103	OVERTIME	14,236	21,998	19,897	29,600
101.518.5104	RETIREMENT FRINGE PAYOUT	-	-	-	82,000
101.518.5105	HOLIDAY-PERSONAL	27,567	28,251	27,451	29,500
101.518.5106	SICK LEAVE	16,164	11,061	8,642	16,000
101.518.5107	VACATION	42,126	42,089	39,417	43,800
101.518.5109	PART TIME WAGES	-	19,975	18,277	50,000
101.518.5111	PERS	78,537	91,776	85,990	96,000
101.518.5112	MEDICARE	7,765	8,336	8,518	10,000
101.518.5116	UNEMPLOYMENT	-	-	-	1,000
101.518.5117	WORKERS' COMPENSATION	6,548	672	(7,129)	25,000
101.518.5121	HEALTH & LIFE INSURANCE	138,891	195,270	200,537	235,000
101.518.5123	OTHER BENEFITS	867	886	558	1,200
101.518.5223	BUILDING REPAIR & MAINTENANCE	2,007	1,020	663	2,000
101.518.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	500	700
101.518.5229	EQUIPMENT REPAIR & MAINTENANCE	-	653	557	1,200
101.518.5237	JANITORIAL SERVICE	-	-	-	-
101.518.5261	ELECTRIC SERVICE	5,347	5,554	4,921	6,000
101.518.5262	GAS SERVICE	1,918	2,477	2,338	3,000
101.518.5264	TELEPHONE/DATA SERVICE	492	88	16	-
101.518.5265	TRASH DISPOSAL SERVICE	680	699	719	750
101.518.5271	GENERAL LIABILITY INSURANCE	6,528	-	-	-
101.518.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	2,000
101.518.5303	BUILDING SUPPLIES	483	1,007	256	3,000
101.518.5311	CUSTODIAL SUPPLIES	400	234	-	500
101.518.5312	EQUIPMENT REPAIR SUPPLIES	444	2,063	427	1,700
101.518.5319	GENERAL SUPPLIES	500	953	470	1,000
101.518.5327	RADIO SUPPLIES	-	-	-	1,000
101.518.5337	SMALL TOOLS	1,323	716	394	1,500
101.518.5349	VEHICLE REPAIR SUPPLIES	-	-	492	700
101.518.5371	DATA PROCESSING SUPPLIES	-	719	-	1,000
101.518.5401	TRAINING	1,282	1,947	699	2,000
101.518.5407	DUES & SUBSCRIPTIONS	37	37	37	50
101.518.5413	EDUCATIONAL ASSISTANCE	-	-	-	1,500
101.518.5503	CAPITAL OUTLAY - EQUIPMENT	9,175	2,185	-	4,000
	<b>TOTAL CITY GARAGE &amp; MAINT EXPENSES</b>	<b>823,581</b>	<b>924,432</b>	<b>900,739</b>	<b>1,163,120</b>
<b>523 CEMETERY DEPARTMENT</b>					
101.523.5109	SEASONAL LABOR	10,346	9,318	10,709	12,000
101.523.5111	PERS	1,448	1,304	-	1,680
101.523.5112	MEDICARE	150	135	-	175
101.523.5116	UNEMPLOYMENT	-	-	-	500
101.523.5207	COMPUTER SUPPORT & CONSULTING	-	-	-	1,000
101.523.5211	CONTRACT SERVICES	150	200	150	600
101.523.5261	ELECTRIC SERVICE	758	721	688	800
101.523.5289	PAUPER BURIAL	2,600	1,950	650	6,000
101.523.5291	REFUNDS	-	-	100	-
101.523.5292	RENTAL EQUIPMENT	-	-	-	1,000
101.523.5299	ADMINISTRATIVE ALLOCATION	-	-	-	-
101.523.5303	BUILDING SUPPLIES	703	1,000	766	1,000
101.523.5312	EQUIPMENT REPAIR SUPPLIES	874	825	1,400	1,600
101.523.5317	FUEL SUPPLIES	773	991	884	1,000
101.523.5319	GENERAL SUPPLIES	180	155	-	200
101.523.5329	SAFETY SUPPLIES	977	995	700	1,000
101.523.5334	GROUPS MAINTENANCE SUPPLIES	560	506	-	1,000
101.523.5337	SMALL TOOLS	116	-	-	200
101.523.5373	OFFICE SUPPLIES	-	-	-	-
101.523.5503	CAPITAL OUTLAY - EQUIPMENT	19,634	18,100	16,047	30,755
	<b>TOTAL CEMETERY DEPARTMENT</b>	<b>44,283</b>	<b>41,133</b>	<b>41,253</b>	<b>48,000</b>
<b>TOTAL GENERAL FUND EXPENSES</b>		<b>4,428,293</b>	<b>4,755,400</b>	<b>4,996,965</b>	<b>6,390,870</b>

**CITY OF WILLARD  
2020 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2017	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
202	<b>INCOME TAX FUND</b>				
	<b>REVENUES</b>				
202.000.4120	INCOME TAX COLLECTIONS	2,611,316	2,416,558	2,466,683	2,463,000
	<b>TOTAL INCOME TAX REVENUES</b>	<b>2,611,316</b>	<b>2,416,558</b>	<b>2,466,683</b>	<b>2,463,000</b>

130	<b>INCOME TAX DEPARTMENT</b>				
202.130.5101	SALARIES & WAGES	36,358	-	-	-
202.130.5102	LONGEVITY	-	-	-	-
202.130.5103	OVERTIME	159	-	-	-
202.130.5105	HOLIDAY-PERSONAL	1,874	-	-	-
202.130.5106	SICK LEAVE	122	-	-	-
202.130.5107	VACATION	533	-	-	-
202.130.5111	PERS	5,440	-	-	-
202.130.5112	MEDICARE	566	-	-	-
202.130.5117	WORKERS' COMPENSATION	294	100	-	-
202.130.5121	HEALTH & LIFE INSURANCE	46	-	-	-
202.130.5123	OTHER BENEFITS	140	-	-	-
202.130.5205	AUDITING	6,831	7,400	4,875	8,000
202.130.5207	COMPUTER SUPPORT & CONSULTING	2,615	2,857	2,915	5,100
202.130.5217	LEGAL SERVICES	421	913	492	2,500
202.130.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	-	-
202.130.5290	PRINTING & REPRODUCTION	2,601	951	1,578	2,500
202.130.5291	REFUNDS	42,119	58,944	40,608	75,000
202.130.5371	DATA PROCESSING SUPPLIES	625	157	-	1,000
202.130.5373	OFFICE SUPPLIES	189	314	133	600
202.130.5375	POSTAGE	2,831	1,175	-	-
202.130.5401	TRAINING	15	-	-	-
202.130.5403	CONFERENCE FEES & EXPENSE	743	-	-	-
202.130.5409	MILEAGE REIMBURSEMENT	83	-	-	-
202.130.5903	TRANSFER FROM INCOME TAX-DESIGNATED	2,918,200	2,351,500	2,460,937	2,539,000
	<b>TOTAL INCOME TAX EXPENSES</b>	<b>3,022,804</b>	<b>2,424,313</b>	<b>2,511,538</b>	<b>2,633,700</b>

203	<b>STREET MAINTENANCE &amp; REPAIR FUND</b>				
	<b>REVENUES</b>				
203.000.4240	MOTOR VEHICLE LICENSE	37,572	35,651	34,052	40,000
203.000.4250	GASOLINE TAX CENTS PER GALLON	63,160	-	-	-
203.000.4252	GASOLINE EXCISE TAX	119,600	179,707	223,326	300,000
203.000.4611	REIMBURSEMENTS-REFUNDS	412	3,767	22	2,000
203.000.4613	SALE OF FIXED ASSETS	2,600	-	-	2,000
203.000.4660	INTEREST EARNED	3,153	9,130	8,380	7,000
203.000.4710	TRANSFER FROM INCOME TAX	28,000	-	-	-
	<b>TOTAL STREET MAINTENANCE REVENUES</b>	<b>254,497</b>	<b>228,255</b>	<b>265,780</b>	<b>351,000</b>

361	<b>STREET MAINTENANCE DEPARTMENT</b>				
203.361.5207	COMPUTER SUPPORT & CONSULTING	400	472	472	600
203.361.5211	CONTRACT SERVICES	347	201	728	1,000
203.361.5218	LICENCES & PERMITS	233	174	194	250
203.361.5229	EQUIPMENT REPAIR & MAINTENANCE	229	1,995	-	2,000
203.361.5241	MAINTENANCE CONTRACTS-GENERAL	1,126	723	1,219	1,500
203.361.5250	STORM SEWER LINE MAINTENANCE	-	-	-	3,000
203.361.5253	TRAFFIC-STREET LIGHT MAINTENANCE	740	2,900	-	3,000
203.361.5257	VEHICLE REPAIR & MAINTENANCE	1,534	38	(37)	2,000
203.361.5271	GENERAL LIABILITY INSURANCE	10,258	-	-	-
203.361.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	2,000
203.361.5292	RENTAL EQUIPMENT	-	-	-	2,000
203.361.5299	ADMINISTRATIVE ALLOCATION	-	-	-	1,500
203.361.5312	EQUIPMENT REPAIR SUPPLIES	119,258	135,073	115,746	95,000
203.361.5317	FUEL SUPPLIES	4,587	7,925	5,606	6,000
203.361.5319	GENERAL SUPPLIES	12,374	15,664	14,414	15,000
203.361.5327	RADIO SUPPLIES	1,167	1,177	499	1,200
203.361.5329	SAFETY SUPPLIES	-	-	-	800
203.361.5331	SALT SUPPLIES	2,056	1,404	528	2,000
203.361.5333	STREET REPAIR SUPPLIES	4,598	14,274	6,290	20,000
203.361.5334	GROUPS MAINTENANCE SUPPLIES	75,893	47,739	36,982	80,000
203.361.5335	STREET SIGNS	-	464	-	500
203.361.5337	SMALL TOOLS	976	576	-	-
203.361.5339	TRAFFIC SIGNS	2,549	2,943	2,718	5,000

**CITY OF WILLARD  
2020 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2017	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
203.361.5341	UNIFORM SUPPLIES	1,194	1,000	-	1,000
203.361.5348	STORM SEWER SUPPLIES	2,110	1,958	-	2,500
203.361.5349	VEHICLE REPAIR SUPPLIES	4,244	2,412	6,013	6,500
203.361.5371	DATA PROCESSING SUPPLIES	-	-	-	1,000
203.361.5373	OFFICE SUPPLIES	128	173	34	300

**CITY OF WILLARD  
2020 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2017	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
203.361.5401	TRAINING	190	-	109	1,000
203.361.5503	CAPITAL OUTLAY - EQUIPMENT	3,084	40,000	4,850	8,000
203.361.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	-
203.361.5507	CAPITAL OUTLAY - OTHER	-	50,000	20,000	-
	<b>TOTAL STREET MAINTENANCE EXPENSES</b>	<b>249,273</b>	<b>329,286</b>	<b>216,365</b>	<b>263,650</b>

**204 SCHOOL RESOURCE OFFICER REVENUES**

204.000.4260	GRANT PROCEEDS	10,122	17,473	18,580	15,000
204.000.4760	TRANSFERS IN: OTHER	-	-	-	-
	<b>TOTAL SRO REVENUES</b>	<b>10,122</b>	<b>17,473</b>	<b>18,580</b>	<b>15,000</b>

204.000.5101	SALARIES & WAGES	-	12,000	15,000	15,000
	<b>TOTAL SRO EXPENSES</b>	<b>-</b>	<b>12,000</b>	<b>15,000</b>	<b>15,000</b>

**206 STATE HIGHWAY IMPROVEMENT FUND REVENUES**

206.000.4240	MOTOR VEHICLE LICENSE	3,046	2,891	2,761	3,000
206.000.4250	GASOLINE TAX CENTS PER GALLON	5,121	-	-	-
206.000.4252	GASOLINE EXCISE TAX	9,697	14,571	18,108	15,000
206.000.4660	INTEREST EARNED	2,244	6,013	7,341	7,800
206.000.4710	TRANSFER FROM INCOME TAX	19,000	-	-	-
	<b>TOTAL STATE HIGHWAY REVENUES</b>	<b>39,109</b>	<b>23,475</b>	<b>28,210</b>	<b>25,800</b>

**STATE HIGHWAY DEPARTMENT**

206.362.5211	CONTRACT SERVICES	-	-	-	-
206.362.5319	GENERAL SUPPLIES	-	-	-	-
206.362.5331	SALT SUPPLIES	-	-	-	-
206.362.5333	STREET REPAIR SUPPLIES	4,193	13,529	11,464	20,000
206.362.5335	STREET SIGNS	-	-	-	5,000
206.362.5339	TRAFFIC SIGNS	-	-	-	-
206.362.5507	CAPITAL OUTLAY - OTHER	-	960	-	1,000
	<b>TOTAL STATE HIGHWAY EXPENSES</b>	<b>4,193</b>	<b>14,489</b>	<b>11,464</b>	<b>26,000</b>

**208 RECREATION FUND REVENUES**

208.000.4110	REAL ESTATE TAX	38,217	39,124	39,602	43,500
208.000.4113	MOBILE HOME TAX	35	22	-	30
208.000.4130	LODGING TAX	3,375	3,114	3,123	3,100
208.000.4211	HOMESTEAD AND ROLLBACK TAX	4,528	4,507	4,398	5,000
208.000.4340	GRANT PROCEEDS	-	500	-	-
208.000.4341	SWIMMING POOL SALES - FEES	21,702	19,834	19,868	20,000
208.000.4342	PHYSICAL FITNESS FEES	2,243	4,005	3,269	3,200
208.000.4342	CONCESSION STAND SALES	5,128	5,096	5,820	5,800
208.000.4350	RENTALS-RESERVATIONS	18,570	17,777	15,060	15,000
208.000.4352	FESTIVAL REVENUE	18,125	16,230	18,959	19,000
208.000.4611	REIMBURSEMENTS-REFUNDS	-	-	60	-
208.000.4613	SALE OF FIXED ASSETS	-	-	-	-
208.000.4620	DONATIONS	-	-	3,702	500
208.000.4660	INTEREST EARNED	6,000	14,847	27,481	31,500
208.000.4710	TRANSFER FROM INCOME TAX	1,050	10,313	10,299	10,000
	<b>TOTAL RECREATION REVENUE</b>	<b>266,872</b>	<b>261,868</b>	<b>234,694</b>	<b>290,630</b>

**472 PARKS & RECREATION DEPARTMENT**

208.472.5101	SALARIES & WAGES	53,297	57,464	59,162	73,000
208.472.5102	LONGEVITY	180	240	300	360
208.472.5103	OVERTIME	10,428	9,450	9,485	12,100
208.472.5105	HOLIDAY-PERSONAL	2,935	3,093	3,397	3,500
208.472.5106	SICK LEAVE	85	-	61	650
208.472.5107	VACATION	2,849	1,930	1,802	2,500
208.472.5109	SEASONAL LABOR - RECREATION	32,965	31,812	30,903	44,000
208.472.5110	SEASONAL LABOR - POOL	31,665	32,066	29,969	34,000
208.472.5111	PERS	18,804	19,799	18,911	22,400
208.472.5112	MEDICARE	1,930	1,955	1,939	2,400

## CITY OF WILLARD 2020 APPROPRIATION BUDGET

ACCOUNT NUMBER		ACTUAL 2017	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
208.472.5116	UNEMPLOYMENT	-	-	-	1,000
208.472.5117	WORKERS' COMPENSATION	1,773	199	(1,887)	5,800
208.472.5121	HEALTH & LIFE INSURANCE	6,343	9,930	10,579	12,000
208.472.5123	OTHER BENEFITS	1,505	1,625	1,543	1,300
208.472.5202	SALES TAX	416	340	386	500
208.472.5211	CONTRACT SERVICES	396	508	435	638
208.472.5213	COUNTY AUDITOR FEES	1,000	1,180	1,156	1,400
208.472.5218	LICENCES & PERMITS	929	754	747	1,200
208.472.5223	BUILDING REPAIR & MAINTENANCE	500	-	370	1,500
208.472.5225	BUILDING SECURITY	360	360	360	400
208.472.5229	EQUIPMENT REPAIR & MAINTENANCE	599	275	938	1,000
208.472.5231	GROUNDS MAINTENANCE	195	-	446	700
208.472.5241	MAINTENANCE CONTRACTS-GENERAL	-	-	-	500
208.472.5245	PARKING LOT MAINTENANCE	-	-	-	2,000
208.472.5257	VEHICLE REPAIR & MAINTENANCE	-	-	585	1,500
208.472.5261	ELECTRIC SERVICE	18,814	17,043	15,093	17,500
208.472.5262	GAS SERVICE	670	783	859	1,300
208.472.5264	TELEPHONE/DATA SERVICE	58	-	-	-
208.472.5265	TRASH DISPOSAL SERVICE	1,251	1,324	1,278	1,600
208.472.5271	GENERAL LIABILITY INSURANCE	9,326	-	-	-
208.472.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	2,000
208.472.5281	ADVERTISING	100	-	-	250
208.472.5284	FESTIVAL IN PARK	12,662	11,345	11,369	15,000
208.472.5291	REFUNDS	190	240	-	750
208.472.5297	OTHER SERVICES	5,000	6,250	6,075	6,250
208.472.5303	BUILDING SUPPLIES	3,197	2,620	2,343	3,000
208.472.5305	CHEMICALS	3,163	3,636	3,300	4,000
208.472.5309	CONCESSION SUPPLIES	2,552	2,573	2,344	3,000
208.472.5311	CUSTODIAL SUPPLIES	854	1,100	500	1,363
208.472.5312	EQUIPMENT REPAIR SUPPLIES	2,460	2,884	1,909	3,000
208.472.5315	FIREWORKS	4,000	3,525	4,725	5,000
208.472.5317	FUEL SUPPLIES	4,660	5,809	5,087	5,000
208.472.5319	GENERAL SUPPLIES	2,855	3,446	2,014	4,000
208.472.5329	SAFETY SUPPLIES	327	1,466	254	3,000
208.472.5334	GROUNDS MAINTENANCE SUPPLIES	7,198	5,539	6,654	7,000
208.472.5337	SMALL TOOLS	200	200	-	200
208.472.5341	UNIFORM SUPPLIES	848	1,369	795	1,500
208.472.5349	VEHICLE REPAIR SUPPLIES	-	-	514	1,000
208.472.5371	DATA PROCESSING SUPPLIES	-	32	-	-
208.472.5373	OFFICE SUPPLIES	621	583	332	750
208.472.5401	TRAINING	775	889	895	2,000
208.472.5407	DUES & SUBSCRIPTIONS	302	500	465	500
208.472.5409	MILEAGE REIMBURSEMENT	-	-	-	400
208.472.5413	EDUCATIONAL ASSISTANCE	-	-	-	500
208.472.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	-	-	11,000	20,000
208.472.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-
	<b>TOTAL PARKS &amp; RECREATION EXPENSES</b>	<b>251,237</b>	<b>246,134</b>	<b>249,392</b>	<b>336,210</b>

### 209 AIRPORT FUND REVENUES

209.000.4251	AVIATION GRANT	-	-	-	-
209.000.4360	SALE OF GASOLINE	92,753	86,966	79,795	85,000
209.000.4612	SUNDRY	-	-	-	-
	<b>TOTAL AIRPORT REVENUES</b>	<b>92,753</b>	<b>86,966</b>	<b>79,795</b>	<b>85,000</b>

### 560 AIRPORT DEPARTMENT

209.560.5202	SALES TAX	149	61	17	500
209.560.5211	CONTRACT SERVICES	1,334	-	-	-
209.560.5218	LICENCES & PERMITS	400	350	378	500
209.560.5231	GROUNDS MAINTENANCE	279	304	350	350
209.560.5261	ELECTRIC SERVICE	432	396	455	500
209.560.5273	OTHER INSURANCE-AV LIABILITY	3,800	3,800	3,800	3,800
209.560.5299	ADMINISTRATIVE ALLOCATION	39,753	45,024	22,290	18,900
209.560.5317	FUEL SUPPLIES	70,767	69,907	55,210	70,000
209.560.5319	GENERAL SUPPLIES	-	-	190	200
	<b>TOTAL AIRPORT EXPENSES</b>	<b>116,914</b>	<b>119,843</b>	<b>82,690</b>	<b>94,750</b>

**CITY OF WILLARD  
2020 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2017	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
<b>211</b>	<b>POLICE INCOME TAX FUND REVENUES</b>				
211.000.4120	INCOME TAX COLLECTIONS	325,485	302,142	308,321	306,000
211.000.4720	TRANSFERS IN			-	-
211.000.4750	ADVANCES IN			-	-
	<b>TOTAL POLICE INCOME TAX REVENUES</b>	<b>325,485</b>	<b>302,142</b>	<b>308,321</b>	<b>306,000</b>
<b>208</b>	<b>POLICE DEPARTMENT</b>				
211.000.5101	SALARIES & WAGES	166,808	169,860	137,409	191,700
211.000.5102	LONGEVITY	2,160	960	1,200	1,700
211.000.5103	OVERTIME	20,746	30,339	25,742	17,000
211.000.5105	HOLIDAY-PERSONAL	8,780	9,217	8,178	11,400
211.000.5106	SICK LEAVE	2,740	2,912	9,734	7,000
211.000.5107	VACATION	13,811	6,899	9,627	9,000
211.000.5111	PERS	4,655	449		
211.000.5112	MEDICARE	3,177	3,334	2,839	3,500
211.000.5115	POLICE & FIRE PENSION	46,542	69,119	56,307	70,800
211.000.5117	WORKERS' COMPENSATION	6,109	251	173	8,700
211.000.5121	HEALTH & LIFE INSURANCE	44,265	72,073	91,185	93,500
211.000.5123	OTHER BENEFITS	-	120	-	1,000
211.000.5291	REFUNDS	-	-	-	-
211.000.5341	UNIFORM SUPPLIES	2,156	-	-	-
211.000.5413	EDUCATIONAL ASSISTANCE	-	-	-	-
211.000.5950	ADVANCES OUT	-	-	-	1,000
	<b>TOTAL POLICE TAX EXPENSES</b>	<b>321,949</b>	<b>365,532</b>	<b>342,394</b>	<b>416,300</b>
<b>214</b>	<b>RECYCLING FUND REVENUES</b>				
214.000.4260	GRANT PROCEEDS				14,134
214.000.4369	OTHER RECYCLING	-	-	-	-
214.000.4378	RECYCLING FEE	9,062	4,365	1,033	1,500
214.000.4379	TIRE RECYCLING FEE	5,952	5,910	5,934	6,000
	<b>TOTAL RECYCLING REVENUES</b>	<b>15,323</b>	<b>11,069</b>	<b>7,357</b>	<b>22,134</b>
214.000.5260	BRUSH/CONCRETE GRINDING	5,124	5,104	5,475	6,000
214.000.5267	RECYCLING DISPOSAL	600	600	600	3,200
214.000.5268	PLASTIC RECYCLING	-	-	-	-
214.000.5269	TIRE DISPOSAL	-	-	-	-
214.000.5507	CAPITAL OUTLAY - OTHER	2,329	-	1,510	1,600
	<b>TOTAL RECYCLING EXPENSES</b>	<b>8,053</b>	<b>5,704</b>	<b>7,585</b>	<b>22,800</b>
<b>215</b>	<b>COMMUNITY ACTION FUND REVENUE</b>				
215.000.4611	REIMBURSEMENTS REFUNDS	-	120	-	1,000
215.000.4620	DONATIONS	785	500	150	1,000
215.000.4720	TRANSFERS IN	-	-	-	-
	<b>TOTAL COMMUNITY ACTION REVENUE</b>	<b>785</b>	<b>620</b>	<b>150</b>	<b>2,000</b>
215.000.5319	GENERAL SUPPLIES	1,752	764	550	2,000
	<b>TOTAL COMMUNITY ACTION EXPENSE</b>	<b>1,752</b>	<b>764</b>	<b>550</b>	<b>2,000</b>
<b>221</b>	<b>POLICE PENSION FUND REVENUE</b>				
221.000.4110	REAL ESTATE TAX	23,171	23,718	25,197	26,500
221.000.4111	PERSONAL PROPERTY TAX	-	-	-	-
221.000.4113	MOBILE HOME TAX	21	13	-	-
221.000.4114	COMMERCIAL ACTIVITY TAX	-	-	-	-
221.000.4211	HOMESTEAD AND ROLLBACK TAX	2,787	2,773	2,863	3,000
	<b>TOTAL POLICE PENSION REVENUE</b>	<b>25,978</b>	<b>26,505</b>	<b>28,060</b>	<b>29,500</b>
221.000.5115	POLICE & FIRE PENSION	26,150	26,589	-	28,500
221.000.5213	COUNTY AUDITOR FEES	607	717	737	1,000
	<b>TOTAL POLICE PENSION EXPENSE</b>	<b>26,757</b>	<b>27,305</b>	<b>737</b>	<b>29,500</b>

**CITY OF WILLARD  
2020 APPROPRIATION BUDGET**

**ACCOUNT  
NUMBER**

**ACTUAL 2017**

**2018  
ACTUAL**

**2019 ACTUAL**

**2020 BUDGET**

**225 FEMA FUND  
REVENUE**

225.000.4260	GRANT PROCEEDS	-	-	-	-
225.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-
225.000.4760	TRANSFERS IN: OTHER	-	-	-	-
	<b>TOTAL FEMA REVENUE</b>	-	-	-	-
225.000.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-
225.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	<b>TOTAL FEMA EXPENSE</b>	-	-	-	-

**253 URBAN DEVELOPMENT BLOCK GRANT FUND  
REVENUE**

253.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-
	<b>TOTAL UDBG REVENUE</b>	-	-	-	-
253.000.5319	GENERAL SUPPLIES	-	-	-	-
253.000.5507	CAPITAL OUTLAY - OTHER	19,500	-	-	4,935.60
253.000.5922	OTHER TRANSFERS	-	-	-	-
	<b>TOTAL UDBG EXPENSE</b>	<b>19,500</b>	-	-	<b>4,935.60</b>

**254 ISSUE I FUND  
REVENUE**

254.000.4260	GRANT PROCEEDS	57,245	93,804	-	100,000
254.000.4730	NOTE/BOND/DEBT PROCEEDS	11,725	54,232	-	30,000
254.000.4740	TRANSFER FROM: SEWER FUND	-	-	-	-
	<b>TOTAL ISSUE I REVENUE</b>	<b>68,970</b>	<b>148,035</b>	-	<b>130,000</b>
254.000.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	-	-	-	-
254.000.5507	CAPITAL OUTLAY - OTHER	68,970	148,035	-	125,000
	<b>TOTAL ISSUE I EXPENSE</b>	<b>68,970</b>	<b>148,035</b>	-	<b>125,000</b>

**256 COMMUNITY DEVELOPMENT BLOCK GRANT FUND  
REVENUE**

256.000.4260	GRANT PROCEEDS	43,800	-	40,000	-
256.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-
256.000.4750	ADVANCES IN	43,800	-	40,000	-
256.000.4760	TRANSFER FROM: OTHER	-	-	-	-
	<b>TOTAL CDBG REVENUE</b>	<b>87,600</b>	-	<b>80,000</b>	-
256.000.5507	CAPITAL OUTLAY - OTHER	43,800	-	40,000	-
256.000.5923	REPAYMENT OF ADVANCE	43,800	-	40,000	-
	<b>TOTAL CDBG EXPENSE</b>	<b>87,600</b>	-	<b>80,000</b>	-

**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	-	-	-	-
	<b>TOTAL NATUREWORKS GRANT REVENUE</b>	-	-	-	-
257.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
257.000.5923	REPAYMENT OF ADVANCE	-	-	-	-
	<b>TOTAL NATUREWORKS GRANT EXPENSE</b>	-	-	-	-

**CITY OF WILLARD  
2020 APPROPRIATION BUDGET**

**ACCOUNT  
NUMBER  
272**

**DUI EDUCATION FUND**

**ACTUAL 2017**

**2018  
ACTUAL**

**2019 ACTUAL**

**2020 BUDGET**

<b>REVENUE</b>					
272.000.4520	DUI EDUCATION FINES	405	195	333	500
272.000.4611	REIMBURSEMENTS-REFUNDS				
	<b>TOTAL DUI EDUCATION REVENUE</b>	<b>405</b>	<b>195</b>	<b>333</b>	<b>500</b>

272.000.5101	SALARIES & WAGES	-	-	-	-
272.000.5103	OVERTIME	-	-	-	-
272.000.5111	PERS	-	-	-	-
272.000.5112	MEDICARE	-	-	-	-
272.000.5115	POLICE & FIRE PENSION	-	-	-	-
272.000.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	-	-
272.000.5319	GENERAL SUPPLIES	-	-	-	-
272.000.5503	CAPITAL OUTLAY - EQUIPMENT	69	353	149	-
	<b>TOTAL DUI EDUCATION EXPENSE</b>	<b>69</b>	<b>353</b>	<b>149</b>	<b>-</b>

**285 MUNI ROAD FUND  
REVENUE**

285.000.4270	PERMISSIVE TAX	27,282	24,218	29,265	26,000
285.000.4760	TRANSFER FROM: OTHER	-	-	-	-
	<b>TOTAL MUNI RD FUND REVENUE</b>	<b>27,282</b>	<b>24,218</b>	<b>29,265</b>	<b>26,000</b>

285.000.5507	CAPITAL OUTLAY - OTHER	-	164,444	17,956	100,100
285.000.5922	OTHER TRANSFERS	-	-	-	-
	<b>TOTAL MUNI RD FUND EXPENSE</b>	<b>-</b>	<b>164,444</b>	<b>17,956</b>	<b>100,100</b>

**286 AUTO REGISTRATION CITY LEVY FUND  
REVENUE**

286.000.4241	AUTO REGISTRATION CITY SHARE	24,906	52,824	53,740	55,000
	<b>TOTAL AUTO REGISTRATION REVENUE</b>	<b>24,906</b>	<b>52,824</b>	<b>53,740</b>	<b>55,000</b>

286.000.5507	CAPITAL OUTLAY - OTHER	50,312	25,000	50,000	50,000
	<b>TOTAL AUTO REGISTRATION EXPENSE</b>	<b>50,312</b>	<b>25,000</b>	<b>50,000</b>	<b>50,000</b>

**296 TREE COMMISSION FUND  
REVENUE**

296.000.4613	SALE OF FIXED ASSETS	-	-	-	-
296.000.4620	DONATIONS	-	180	100	10,000
296.000.4710	TRANSFER FROM INCOME TAX	16,500	10,000	9,887	10,000
	<b>TOTAL TREE COMMISSION REVENUE</b>	<b>16,500</b>	<b>10,180</b>	<b>9,987</b>	<b>20,000</b>

296.000.5211	CONTRACT SERVICES	2,875	-	10,900	10,000
296.000.5319	GENERAL SUPPLIES	335	2,747	2,030	5,000
296.000.5403	CONFERENCE FEES & EXPENSE	-	30	-	-
	<b>TOTAL TREE COMMISSION EXPENSE</b>	<b>3,210</b>	<b>2,777</b>	<b>12,930</b>	<b>15,000</b>

**297 POLICE RESTITUTION FUND  
REVENUE**

297.000.4512	NORWALK MUNICIPAL COURT FINES	1,151	2,731	891	1,000
297.000.4630	RESTITUTION	-	4,139	-	500
	<b>TOTAL POLICE RESTITUTION REVENUE</b>	<b>1,151</b>	<b>6,870</b>	<b>891</b>	<b>1,500</b>

297.000.5103	OVERTIME	1,102	2,700	1,180	1,300
297.000.5112	MEDICARE	20	58	14	25
297.000.5115	POLICE & FIRE PENSION	298	542	271	200
297.000.5121	HEALTH & LIFE INSURANCE	-	399	100	-
	<b>TOTAL POLICE RESTITUTION EXPENSE</b>	<b>1,419</b>	<b>3,699</b>	<b>1,565</b>	<b>1,525</b>



**CITY OF WILLARD  
2020 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2017	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
299	<b>MILITARY MEMORIAL FUND</b>				
	<b>REVENUE</b>				
299.000.4620	DONATIONS	-	4,454	35,158	25,000
	<b>TOTAL MILITARY MEMORIAL REVENUE</b>	-	<b>4,454</b>	<b>35,158</b>	<b>25,000</b>

299.000.5319	GENERAL SUPPLIES	-	-	13,415	20,000
299.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	<b>TOTAL MILITARY MEMORIAL EXPENSE</b>	-	-	<b>13,415</b>	<b>20,000</b>

**301 INCOME TAX CAPITAL IMPROVEMENT FUND**  
**REVENUE**

301.000.4120	INCOME TAX COLLECTIONS	650,969	604,139	616,592	611,000
301.000.4260	GRANT PROCEEDS	-	-	-	450,000
301.000.4611	REIMBURSEMENTS-REFUNDS	5,336	-	-	-
301.000.4613	SALE OF FIXED ASSETS	-	-	365	-
301.000.4710	TRANSFER FROM INCOME TAX	-	61,575	-	-
301.000.4713	TRANSFER FROM: OTHER	30,559	-	-	-
301.000.4730	NOTE/BOND/DEBT PROCEEDS	-	250,000	-	-
301.000.4750	ADVANCES IN	43,800	-	40,000	40,000
	<b>TOTAL INCOME TAX CAPITAL REVENUE</b>	<b>730,664</b>	<b>915,714</b>	<b>656,957</b>	<b>1,101,000</b>

301.000.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	132,754	64,766	17,035	55,000
301.000.5503	CAPITAL OUTLAY - EQUIPMENT	20,824	71,622	65,509	85,700
301.000.5505	CAPITAL OUTLAY - VEHICLES	42,310	76,017	249,999	98,000
301.000.5507	CAPITAL OUTLAY - OTHER	462,372	271,598	207,925	680,964
301.000.5912	TRANSFER TO NOTE RETIREMENT	100,000	160,000	182,710	182,710
301.000.5930	ADVANCES OUT	43,800	-	40,000	40,000
	<b>TOTAL INCOME TAX CAPITAL EXPENSE</b>	<b>802,061</b>	<b>644,003</b>	<b>763,178</b>	<b>1,142,374</b>

**308 TAX INCREMENT FINANCING IMPROVEMENT FUND**  
**REVENUE**

308.000.4110	REAL ESTATE TAX	72,189	72,165	-	-
308.000.4660	INTEREST EARNED	600	9,157	-	-
	<b>TOTAL TIF REVENUE</b>	<b>72,789</b>	<b>81,321</b>	-	-

308.000.5611	BOND PRINCIPAL	85,000	90,000	-	-
308.000.5612	BOND INTEREST	7,875	4,050	-	-
308.000.5923	REPAYMENT OF ADVANCE	-	-	-	-
	<b>TOTAL TIF EXPENSE</b>	<b>92,875</b>	<b>94,050</b>	-	-

**416 DEBT RETIREMENT FUND**  
**REVENUE**

416.000.4660	INTEREST EARNED	1,593	1,031	1,030	1,000
416.000.4730	NOTE/BOND/DEBT PROCEEDS	-	195,000	391,000	337,000
416.000.4740	TRANSFER FROM: CAPITAL IMPROV FUND	100,000	160,000	182,710	182,710
	<b>TOTAL DEBT RETIREMENT REVENUE</b>	<b>101,593</b>	<b>356,031</b>	<b>574,740</b>	<b>520,710</b>

416.000.5601	NOTE PRINCIPAL	33,000	224,000	445,000	391,000
416.000.5602	NOTE INTEREST	3,428	3,016	10,593	9,345
416.000.5613	BOND FEES	-	2,750	6,000	6,000
416.000.5621	OPWC PRINCIPAL	113,099	115,070	58,218	118,074
	<b>TOTAL DEBT RETIREMENT EXPENSE</b>	<b>149,527</b>	<b>344,835</b>	<b>519,811</b>	<b>524,419</b>

**603 WATER FUND**  
**REVENUE**

603.000.4260	GRANT PROCEEDS	-	-	-	70,000
603.000.4370	WATER METERED	1,415,328	1,425,283	1,431,526	1,513,500
603.000.4372	HYDRANT, SPRINKLER & CONSTRUCTION	31,777	35,355	56,160	34,320
603.000.4375	METER TURN ONS-TESTS	5,035	4,822	3,890	6,200
603.000.4376	BULK WATER	50,720	45,527	43,683	52,500
603.000.4381	BULK WATER	15,577	10,924	13,401	10,000
603.000.4381	LAB ANALYSIS & HIGH STRENGTH	-	-	50	200
603.000.4384	DUCK BLIND DEPOSIT	50	50	50	200
603.000.4385	RECONNECT FEE	20,137	21,002	32,530	22,700

**CITY OF WILLARD  
2020 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2017	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
603.000.4395	ON ACCOUNT	(1,332)	2,699	(3,573)	-
603.000.4611	REIMBURSEMENTS-REFUNDS	509	(516)	147	500
603.000.4612	SUNDRY	150	1,020	-	-
603.000.4613	SALE OF FIXED ASSETS	-	-	-	-
603.000.4614	DELINQUENT FEES, INTEREST	-	-	25,948	-
603.000.4660	INTEREST EARNED	19,000	-	-	-
603.000.4665	RADIO READ ADDITIONAL FEES	889	1,776	5,328	2,500
603.000.4720	TRANSFERS IN	-	-	-	-
603.000.4730	NOTE/BOND/DEBT PROCEEDS	-	58,630	-	-
	<b>TOTAL WATER FUND REVENUE</b>	<b>1,557,840</b>	<b>1,606,571</b>	<b>1,609,090</b>	<b>1,712,420</b>

**641 WATER PLANT DEPARTMENT**

603.641.5101	SALARIES & WAGES	265,777	268,039	231,971	260,000
603.641.5102	LONGEVITY	5,160	5,460	6,240	6,400
603.641.5103	OVERTIME	16,106	10,963	9,864	12,500
603.641.5104	RETIREMENT FRINGE PAYOUT	-	-	23,332	59,500
603.641.5105	HOLIDAY-PERSONAL	15,512	17,483	13,861	15,000
603.641.5106	SICK LEAVE	10,732	17,640	1,294	12,500
603.641.5107	VACATION	24,943	35,682	22,442	22,000
603.641.5111	PERS	46,845	52,944	39,333	46,000
603.641.5112	MEDICARE	4,651	4,881	4,171	5,000
603.641.5117	WORKERS' COMPENSATION	4,614	497	(5,011)	12,000
603.641.5121	HEALTH & LIFE INSURANCE	83,808	127,887	128,220	154,000
603.641.5123	OTHER BENEFITS	581	411	193	500
603.641.5211	CONTRACT SERVICES	15,651	4,909	6,855	10,000
603.641.5215	ENGINEERING CONSULTANTS	15,000	24,100	15,232	65,000
603.641.5216	LABORATORY SERVICES	4,910	6,766	6,748	10,000
603.641.5218	LICENCES & PERMITS	11,678	11,189	8,215	8,000
603.641.5223	BUILDING REPAIR & MAINTENANCE	5,695	5,700	-	10,000
603.641.5229	EQUIPMENT REPAIR & MAINTENANCE	7,644	10,055	5,417	7,000
603.641.5231	GROUND MAINTENANCE	-	-	-	-
603.641.5237	JANITORIAL SERVICE	-	-	-	-
603.641.5241	MAINTENANCE CONTRACTS-GENERAL	10,872	5,858	774	12,000
603.641.5257	VEHICLE REPAIR & MAINTENANCE	-	-	-	2,000
603.641.5261	ELECTRIC SERVICE	66,148	69,176	56,244	75,000
603.641.5262	GAS SERVICE	5,377	7,768	8,287	10,000
603.641.5264	TELEPHONE/DATA SERVICE	602	4,113	10,024	12,000
603.641.5271	GENERAL LIABILITY INSURANCE	9,326	-	-	-
603.641.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	2,000
603.641.5299	ADMINISTRATIVE ALLOCATION	158,378	323,924	257,003	435,000
603.641.5303	BUILDING SUPPLIES	99	-	-	2,000
603.641.5305	CHEMICALS	114,347	163,314	104,193	122,000
603.641.5311	CUSTODIAL SUPPLIES	545	527	342	1,000
603.641.5312	EQUIPMENT REPAIR SUPPLIES	16,269	9,504	3,982	10,000
603.641.5317	FUEL SUPPLIES	3,220	2,308	1,921	4,300
603.641.5319	GENERAL SUPPLIES	6,185	4,399	2,487	7,000
603.641.5321	LABORATORY SUPPLIES	19,703	18,463	17,668	25,000
603.641.5329	SAFETY SUPPLIES	899	804	532	1,500
603.641.5341	UNIFORM SUPPLIES	1,338	192	344	2,000
603.641.5349	VEHICLE REPAIR SUPPLIES	346	154	415	1,000
603.641.5371	DATA PROCESSING SUPPLIES	-	50	-	500
603.641.5373	OFFICE SUPPLIES	454	661	482	750
603.641.5401	TRAINING	2,430	2,539	2,774	6,000
603.641.5413	EDUCATIONAL ASSISTANCE	-	-	-	2,000
603.641.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	-	-	-	-
603.641.5503	CAPITAL OUTLAY - EQUIPMENT	52,361	-	-	-
603.641.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	-
603.641.5507	CAPITAL OUTLAY - OTHER	35,822	18,324	8,880	-
	<b>TOTAL WATER PLANT EXPENSE</b>	<b>1,044,024</b>	<b>1,236,685</b>	<b>994,729</b>	<b>1,448,450</b>

**642 WATER DISTRIBUTION DEPARTMENT**

603.642.5207	COMPUTER SUPPORT & CONSULTING	436	400	843	1,200
603.642.5211	CONTRACT SERVICES	-	1,488	550	2,000
603.642.5218	LICENCES & PERMITS	155	215	90	300
603.642.5227	COMPUTER EQUIPMENT REPAIR & MAINT	200	-	-	-
603.642.5229	EQUIPMENT REPAIR & MAINTENANCE	-	785	(142)	2,000

**CITY OF WILLARD  
2020 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2017	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
603.642.5257	VEHICLE REPAIR & MAINTENANCE	-	-	-	500
603.642.5259	WATER MAIN MAINTENANCE	-	5,975	-	2,000
603.642.5261	ELECTRIC SERVICE	170	-	-	800
603.642.5262	GAS SERVICE	-	-	-	1,000
603.642.5264	TELEPHONE/DATA SERVICE	93	-	-	-
603.642.5271	GENERAL LIABILITY INSURANCE	9,362	-	-	-
603.642.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	1,158	1,199	-	2,000
603.642.5288	LEASES-UTILITY LINES, ETC.	1,000	400	-	1,000
603.642.5291	REFUNDS	1,148	39	196	5,000
603.642.5299	ADMINISTRATIVE ALLOCATION	188,513	360,195	172,000	188,556
603.642.5303	BUILDING SUPPLIES	-	-	-	500
603.642.5312	EQUIPMENT REPAIR SUPPLIES	1,386	2,119	3,406	3,500
603.642.5314	FIRE HYDRANT REPAIR SUPPLIES	-	593	-	4,000
603.642.5317	FUEL SUPPLIES	6,799	8,545	8,081	9,000
603.642.5319	GENERAL SUPPLIES	808	(156)	197	1,200
603.642.5327	RADIO SUPPLIES	-	-	-	600
603.642.5329	SAFETY SUPPLIES	514	600	375	600
603.642.5333	STREET REPAIR SUPPLIES	2,249	-	-	3,000
603.642.5337	SMALL TOOLS	435	412	430	500
603.642.5341	UNIFORM SUPPLIES	548	751	477	1,000
603.642.5343	WATER METERS	58,074	15,120	41,432	50,000
603.642.5345	WATER LINE SUPPLIES	6,578	11,143	5,585	15,000
603.642.5349	VEHICLE REPAIR SUPPLIES	1,110	1,480	1,500	2,500
603.642.5373	OFFICE SUPPLIES	241	146	131	200
603.642.5401	TRAINING	129	3,000	350	3,000
603.642.5503	CAPITAL OUTLAY - EQUIPMENT	1,297	-	1,250	-
603.642.5505	CAPITAL OUTLAY - VEHICLES	13,682	62,495	-	52,000
603.642.5507	CAPITAL OUTLAY - OTHER	249,222	294,549	1,828	-
603.642.5631	OWDA PRINCIPAL	-	-	-	-
603.642.5632	OWDA INTEREST	-	-	-	-
	<b>TOTAL WATER DISTRIBUTION EXPENSE</b>	<b>545,305</b>	<b>771,491</b>	<b>238,579</b>	<b>352,956</b>

<b>643 RESERVOIR DEPARTMENT</b>					
603.643.5211	CONTRACT SERVICES	8,752	1,639	1,842	2,500
603.643.5216	LABORATORY SERVICES	1,800	3,050	2,500	3,500
603.643.5218	LICENCES & PERMITS	-	2,116	1,867	2,200
603.643.5223	BUILDING REPAIR & MAINTENANCE	-	-	-	10,000
603.643.5229	EQUIPMENT REPAIR & MAINTENANCE	500	-	500	3,500
603.643.5245	PARKING LOT MAINTENANCE	-	-	-	-
603.643.5261	ELECTRIC SERVICE	45,848	49,773	42,331	50,000
603.643.5291	REFUNDS - DUCK BLIND	150	50	-	300
603.643.5294	REAL ESTATE TAXES	366	276	296	400
603.643.5304	CHEMICALS	60,610	11,261	-	20,000
603.643.5319	GENERAL SUPPLIES	968	1,619	3,272	3,500
603.643.5334	GROUPS MAINTENANCE SUPPLIES	896	315	1,860	6,000
603.643.5507	CAPITAL OUTLAY - OTHER	-	30,000	81,404	170,000
	<b>TOTAL RESERVOIR EXPENSE</b>	<b>119,889</b>	<b>100,100</b>	<b>135,872</b>	<b>271,900</b>
<b>TOTAL WATER FUND EXPENSE</b>		<b>1,709,218</b>	<b>2,108,276</b>	<b>1,369,180</b>	<b>2,073,306</b>

<b>604 SEWER FUND REVENUE</b>					
604.000.4373	CITY PROPERTY LEASE	1,884	1,884	1,884	-
604.000.4380	SEWER SALES	1,686,664	1,616,010	1,585,981	1,717,700
604.000.4381	LAB ANALYSIS & HIGH STRENGTH	66,081	28,296	38,770	51,500
604.000.4383	SEPTAGE PROCESSING FEES	85,554	78,151	49,430	80,000
604.000.4385	RECONNECT FEE	20,128	20,921	941	20,000
604.000.4612	SUNDRY	-	-	-	2,000
604.000.4614	INTEREST EARNED	17,000	-	15,637	-
	<b>TOTAL SEWER FUND REVENUE</b>	<b>1,877,312</b>	<b>1,745,262</b>	<b>1,692,643</b>	<b>1,871,200</b>

<b>651 WATER POLLUTION CONTROL PLANT DEPARTMENT</b>					
604.651.5101	SALARIES & WAGES	393,172	406,957	399,850	416,000
604.651.5102	LONGEVITY	9,360	9,840	10,800	10,100
604.651.5103	OVERTIME	13,976	13,857	14,301	18,000

**CITY OF WILLARD  
2020 APPROPRIATION BUDGET**

<b>ACCOUNT NUMBER</b>		<b>ACTUAL 2017</b>	<b>2018 ACTUAL</b>	<b>2019 ACTUAL</b>	<b>2020 BUDGET</b>
604.651.5104	RETIREMENT FRINGE PAYOUT	-	-	37,701	83,000
604.651.5105	HOLIDAY-PERSONAL	23,400	24,322	25,876	23,200
604.651.5106	SICK LEAVE	30,145	16,597	11,325	8,100
604.651.5107	VACATION	28,679	35,964	34,813	40,000
604.651.5109	PART-TIME WAGES	-	2,848	-	-
604.651.5111	PERS	69,731	77,354	68,830	72,500
604.651.5112	MEDICARE	6,877	7,008	7,293	7,500
604.651.5116	UNEMPLOYMENT	-	-	-	-
604.651.5117	WORKERS' COMPENSATION	6,739	734	(6,506)	18,700
604.651.5121	HEALTH & LIFE INSURANCE	128,199	139,805	175,668	162,500
604.651.5123	OTHER BENEFITS	737	673	373	1,000
604.651.5207	COMPUTER SUPPORT & CONSULTING	-	-	-	1,800
604.651.5211	CONTRACT SERVICES	15,289	2,840	1,200	15,000
604.651.5215	ENGINEERING CONSULTANTS	36,272	40,373	-	-
604.651.5216	LABORATORY SERVICES	18,016	20,241	13,842	20,000
604.651.5218	LICENSES & PERMITS	6,762	6,254	6,343	7,000
604.651.5223	BUILDING REPAIR & MAINTENANCE	13,758	-	-	3,000
604.651.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	1,000
604.651.5229	EQUIPMENT REPAIR & MAINTENANCE	32,174	19,971	26,358	35,000
604.651.5231	GROUND MAINTENANCE	1,381	-	-	-
604.651.5237	JANITORIAL SERVICE	-	-	-	-
604.651.5241	MAINTENANCE CONTRACTS-GENERAL	-	1,788	2,123	3,500
604.651.5243	MOWING CONTRACT	-	-	-	-
604.651.5247	RADIO REPAIR & MAINTENANCE	-	-	-	-
604.651.5257	VEHICLE REPAIR & MAINTENANCE	-	-	-	-
604.651.5261	ELECTRIC SERVICE	-	-	2,992	3,000
604.651.5262	GAS SERVICE	234,941	288,331	222,829	270,000
604.651.5264	TELEPHONE/DATA SERVICE	10,643	13,432	13,358	13,000
604.651.5265	TRASH DISPOSAL SERVICE	53	4,710	9,999	12,000
604.651.5267	LIQUID HAZARDOUS WASTE REMOVAL	3,567	3,429	3,337	4,000
604.651.5271	GENERAL LIABILITY INSURANCE	-	-	4,425	5,000
604.651.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	13,988	-	-	-
604.651.5281	ADVERTISING	-	-	-	2,000
604.651.5294	REAL ESTATE TAXES	-	-	-	200
604.651.5299	ADMINISTRATIVE ALLOCATION	300	405	327	500
604.651.5305	CHEMICALS	176,740	283,434	257,003	438,714
604.651.5311	CUSTODIAL SUPPLIES	39,217	62,356	47,916	52,000
604.651.5312	EQUIPMENT REPAIR SUPPLIES	761	576	396	1,200
604.651.5317	FUEL SUPPLIES	38,011	24,221	13,363	35,000
604.651.5319	GENERAL SUPPLIES	4,600	6,936	6,045	11,000
604.651.5321	LABORATORY SUPPLIES	995	1,727	155	2,000
604.651.5329	SAFETY SUPPLIES	22,189	12,813	7,005	15,000
604.651.5334	GROUND MAINTENANCE SUPPLIES	2,440	2,628	1,532	3,000
604.651.5337	SMALL TOOLS	3,051	306	-	1,000
604.651.5341	UNIFORM SUPPLIES	196	480	500	1,000
604.651.5349	VEHICLE REPAIR SUPPLIES	1,996	164	1,035	2,000
604.651.5371	DATA PROCESSING SUPPLIES	2,077	1,283	1,810	5,000
604.651.5373	OFFICE SUPPLIES	1,651	1,422	711	2,500
604.651.5401	TRAINING	497	196	288	500
604.651.5403	CONFERENCE FEES & EXPENSE	3,214	2,230	1,668	4,000
604.651.5407	DUES & SUBSCRIPTIONS	238	870	50	1,000
604.651.5413	EDUCATIONAL ASSISTANCE	-	-	-	200
604.651.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	-	-	-	2,000
604.651.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-
604.651.5507	CAPITAL OUTLAY - OTHER	113,211	138,395	29,952	-
	<b>TOTAL WPCP EXPENSE</b>	<b>1,529,281</b>	<b>1,692,907</b>	<b>1,465,652</b>	<b>1,833,714</b>

**652 WASTEWATER COLLECTION DEPARTMENT**

604.652.5207	COMPUTER SUPPORT & CONSULTING	436	400	850	1,000
604.652.5211	CONTRACT SERVICES	-	-	-	2,000
604.652.5215	ENGINEERING CONSULTANTS	170	-	-	-
604.652.5218	LICENSES & PERMITS	-	135	282	500
604.652.5227	COMPUTER EQUIPMENT REPAIR & MAINT	200	-	-	500
604.652.5229	EQUIPMENT REPAIR & MAINTENANCE	-	800	150	800
604.652.5249	SEWER LINE MAINTENANCE	-	-	-	2,000
604.652.5257	VEHICLE REPAIR & MAINTENANCE	-	-	-	1,500
604.652.5262	GAS SERVICE	-	-	-	1,000
604.652.5264	TELEPHONE/DATA SERVICE	-	-	-	-

**CITY OF WILLARD  
2020 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2017	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
604.652.5271	GENERAL LIABILITY INSURANCE	1,865	-	-	-
604.652.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	2,000
604.652.5288	LEASES-UTILITY LINES, ETC.	2,997	3,721	3,371	3,600
604.652.5291	REFUNDS	-	-	-	1,000
604.652.5299	ADMINISTRATIVE ALLOCATION	170,151	315,171	172,000	188,556
604.652.5312	EQUIPMENT REPAIR SUPPLIES	2,429	1,661	1,565	1,600
604.652.5317	FUEL SUPPLIES	6,972	7,559	8,081	10,000
604.652.5319	GENERAL SUPPLIES	790	728	900	1,000
604.652.5327	RADIO SUPPLIES	655	-	-	800
604.652.5329	SAFETY SUPPLIES	-	675	688	800
604.652.5333	STREET REPAIR SUPPLIES	-	-	-	1,000
604.652.5337	SMALL TOOLS	330	288	300	600
604.652.5341	UNIFORM SUPPLIES	500	748	466	1,000
604.652.5347	SEWER LINE SUPPLIES	11,950	9,020	5,561	10,000
604.652.5349	VEHICLE REPAIR SUPPLIES	1,060	989	1,157	1,300
604.652.5373	OFFICE SUPPLIES	200	138	107	200
604.652.5401	TRAINING	260	734	2,179	3,500
604.652.5403	CONFERENCE FEES & EXPENSE	550	44	-	1,000
604.652.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	1,250	-
604.652.5505	CAPITAL OUTLAY - VEHICLES	13,140	62,495	-	55,000
604.652.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	<b>TOTAL WASTEWATER COLLECTION EXPENSE</b>	<b>214,654</b>	<b>405,307</b>	<b>198,907</b>	<b>292,256</b>

<b>604</b>	<b>TOTAL SEWER FUND EXPENSE</b>	<b>1,743,934</b>	<b>2,098,213</b>	<b>1,664,559</b>	<b>2,125,970</b>
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**605 STORMWATER FUND REVENUE**

605.000.4710	TRANSFER FROM INCOME TAX	-	-	-	-
605.000.4730	NOTE/BOND/DEBT PROCEEDS	-	-	-	-
	<b>TOTAL STORMWATER REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

605.000.5211	CONTRACT SERVICES	-	-	-	-
605.000.5507	CAPITAL OUTLAY - OTHER	16,500	23,735	-	-
	<b>TOTAL STORMWATER EXPENSE</b>	<b>16,500</b>	<b>23,735</b>	<b>-</b>	<b>-</b>

**609 WATER CAPITAL & DEBT RETIREMENT FUND REVENUE**

609.000.4385	COLLECTIONS-UTILITY	92,092	91,840	132,171	154,350
609.000.4660	INTEREST EARNED	13,000	-	1,648	-
609.000.4720	TRANSFERS IN	-	-	-	-
609.000.4730	NOTE/BOND/DEBT PROCEEDS	-	-	-	-
	<b>TOTAL WATER CAP &amp; DEBT REVENUE</b>	<b>105,092</b>	<b>91,840</b>	<b>133,819</b>	<b>154,350</b>

609.000.5503	CAPITAL OUTLAY - EQUIPMENT	24,135	17,772	-	88,000
609.000.5507	CAPITAL OUTLAY - OTHER	133,199	78,180	60,329	220,000
609.000.5604	WATER NOTE REPAYMENT	-	-	-	-
609.000.5606	NOTE INTEREST	-	-	1,500	-
609.000.5621	OPWC PRINCIPAL	26,733	28,636	27,819	32,000
609.000.5631	OWDA PRINCIPAL	2,071	1,668	986	1,400
609.000.5632	OWDA INTEREST	-	-	-	-
	<b>TOTAL WATER CAP &amp; DEBT EXPENSE</b>	<b>186,138</b>	<b>126,256</b>	<b>90,634</b>	<b>341,400</b>

**610 SEWER CAPITAL & DEBT RETIREMENT FUND REVENUE**

610.000.4385	COLLECTIONS-UTILITY	249,875	248,206	247,148	308,650
610.000.4660	INTEREST EARNED	13,218	-	3,025	-
610.000.4720	TRANSFERS IN	-	-	-	-
610.000.4730	NOTE/BOND/DEBT PROCEEDS	-	630,000	570,000	510,000
	<b>TOTAL SEWER CAP &amp; DEBT REVENUE</b>	<b>263,093</b>	<b>878,206</b>	<b>820,173</b>	<b>818,650</b>

610.000.5503	CAPITAL OUTLAY - EQUIPMENT	10,000	260,331	129,300	128,000
610.000.5505	CAPITAL OUTLAY - VEHICLES	10,932	-	-	-
610.000.5507	CAPITAL OUTLAY - OTHER	124,628	21,280	-	54,393
610.000.5605	SEWER NOTE REPAYMENT	130,000	730,000	630,000	570,000

**CITY OF WILLARD  
2020 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2017	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
610.000.5606	NOTE INTEREST	11,610	9,828	15,100	14,000
610.000.5613	BOND FEES	-	3,500	250	-
610.000.5621	OPWC PRINCIPAL	9,918	9,918	4,959	10,000
610.000.5631	OWDA PRINCIPAL	187,923	193,047	196,260	195,000
610.000.5632	OWDA INTEREST	27,494	25,590	22,377	24,000
	<b>TOTAL SEWER CAP &amp; DEBT EXPENSE</b>	<b>512,505</b>	<b>1,253,494</b>	<b>998,246</b>	<b>995,393</b>

**620 WATER CAPITAL EXTENSION FUND  
REVENUE**

620.000.4371	WATER TAPS	9,350	6,256	34,368	32,000
620.000.4720	TRANSFERS IN	-	-	-	-
	<b>TOTAL WATER CAP EXTENSION REVENUE</b>	<b>9,350</b>	<b>6,256</b>	<b>34,368</b>	<b>32,000</b>

620.000.5291	REFUNDS	-	-	-	-
620.000.5507	CAPITAL OUTLAY - OTHER	-	1,400	-	-
	<b>TOTAL WATER CAP EXTENSION EXPENSE</b>	<b>-</b>	<b>1,400</b>	<b>-</b>	<b>-</b>

**630 SEWER CAPITAL EXTENSION FUND  
REVENUE**

630.000.4386	SEWER TAPS	2,700	2,550	10,100	10,000
630.000.4720	TRANSFERS IN	-	-	-	-
	<b>TOTAL SEWER CAPITAL REVENUE</b>	<b>2,700</b>	<b>2,550</b>	<b>10,100</b>	<b>10,000</b>

630.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	<b>TOTAL SEWER CAPITAL EXPENSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**801 BID BOND DEPOSITS FUND  
REVENUE**

801.000.4640	BID BOND DEPOSITS	945	4,857	-	60,000
	<b>TOTAL BID BOND REVENUE</b>	<b>945</b>	<b>4,857</b>	<b>-</b>	<b>60,000</b>

801.000.5291	REFUNDS	-	-	-	-
801.000.5922	OTHER TRANSFERS	945	4,857	-	60,000
	<b>TOTAL BID BOND EXPENSE</b>	<b>945</b>	<b>4,857</b>	<b>-</b>	<b>60,000</b>

**807 ELECTRIC SYSTEM SALE FUND  
REVENUE**

807.000.4660	INTEREST EARNED	30,559	65,252	71,364	80,000
	<b>TOTAL ELECTRIC SYSTEM SALE REVENUE</b>	<b>30,559</b>	<b>65,252</b>	<b>71,364</b>	<b>80,000</b>

807.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
807.000.5922	OTHER TRANSFERS	30,559	61,575	-	91,000
	<b>TOTAL ELECTRIC SYSTEM SALE EXPENSE</b>	<b>30,559</b>	<b>61,575</b>	<b>-</b>	<b>91,000</b>

**808 POLICE TRAINING FUND  
REVENUE**

808.000.4260	GRANT PROCEEDS	3,740	6,040	-	-
	<b>TOTAL POLICE TRAINING FUND REVENUE</b>	<b>3,740</b>	<b>6,040</b>	<b>-</b>	<b>-</b>

808.000.5401	TRAINING	-	3,385	-	8,700
	<b>TOTAL POLICE TRAINING FUND EXPENSE</b>	<b>-</b>	<b>3,385</b>	<b>-</b>	<b>8,700</b>

**811 INSURANCE AGENCY FUND  
REVENUE**

811.000.4611	REIMBURSEMENTS-REFUNDS	15,190	-	-	31,000
	<b>TOTAL INSURANCE AGENCY REVENUE</b>	<b>15,190</b>	<b>-</b>	<b>-</b>	<b>31,000</b>

811.000.5121	HEALTH & LIFE INSURANCE	13,721	-	-	31,000
	<b>TOTAL INSURANCE AGENCY EXPENSE</b>	<b>13,721</b>	<b>-</b>	<b>-</b>	<b>31,000</b>

**CITY OF WILLARD  
2020 APPROPRIATION BUDGET**

**ACCOUNT  
NUMBER**

**ACTUAL 2017      2018  
ACTUAL**

**2019 ACTUAL    2020 BUDGET**

**CITY OF WILLARD  
2020 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2017	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
<b>812</b>	<b>INSURANCE ESCROW FUND REVENUE</b>				
812.000.4611	REIMBURSEMENTS-REFUNDS	62,909	9,333	10,000	200,000
	<b>TOTAL INSURANCE ESCROW REVENUE</b>	<b>62,909</b>	<b>9,333</b>	<b>10,000</b>	<b>200,000</b>
812.000.5291	REFUNDS	36,509	29,833	10,800	200,000
	<b>TOTAL INSURANCE ESCROW EXPENSE</b>	<b>36,509</b>	<b>29,833</b>	<b>10,800</b>	<b>200,000</b>
<b>817</b>	<b>CENTENNIAL FUND REVENUE</b>				
817.000.4620	DONATIONS	216	334	-	-
817.000.4720	TRANSFERS IN	10,000	-	-	-
	<b>TOTAL CENTENNIAL REVENUE</b>	<b>10,216</b>	<b>334</b>	<b>-</b>	<b>-</b>
817.000.5319	GENERAL SUPPLIES	475	-	-	-
817.000.5922	OTHER TRANSFERS	-	9,741	-	-
	<b>TOTAL CENTENNIAL EXPENSE</b>	<b>475</b>	<b>9,741</b>	<b>-</b>	<b>-</b>
<b>818</b>	<b>ROY DOSTER PLAZA FUND REVENUE</b>				
818.000.4620	DONATIONS	10,000	-	-	10,000
818.000.4720	TRANSFERS IN	20,000	-	-	-
	<b>TOTAL ROY DOSTER PLAZA REVENUE</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>10,000</b>
818.000.5319	GENERAL SUPPLIES	26,721	1,029	-	10,000
	<b>TOTAL ROY DOSTER PLAZA EXPENSE</b>	<b>26,721</b>	<b>1,029</b>	<b>-</b>	<b>10,000</b>
<b>820</b>	<b>CEMETERY TRUST FUND REVENUE</b>				
820.000.4321	CEMETERY LOTS	2,600	2,700	3,100	4,000
	<b>TOTAL CEMETERY TRUST REVENUE</b>	<b>2,600</b>	<b>2,700</b>	<b>3,100</b>	<b>4,000</b>
820.000.5507	CAPITAL OUTLAY - OTHER	-	-	7,440	10,000
	<b>TOTAL CEMETERY TRUST EXPENSE</b>	<b>-</b>	<b>-</b>	<b>7,440</b>	<b>10,000</b>
<b>825</b>	<b>FIRE CAPITAL EQUIPMENT FUND REVENUE</b>				
825.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-
825.000.4620	DONATIONS	-	-	-	10,000
	<b>TOTAL FIRE CAP EQUIPMENT REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>
825.000.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	-
825.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
825.000.5922	OTHER TRANSFERS	-	-	-	10,000
	<b>TOTAL FIRE CAP EQUIPMENT EXPENSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>
<b>831</b>	<b>UNCLAIMED MONIES FUND REVENUE</b>				
831.000.4611	REIMBURSEMENTS-REFUNDS	551	526	31	5,000
	<b>TOTAL UNCLAIMED MONIES REVENUE</b>	<b>551</b>	<b>526</b>	<b>31</b>	<b>5,000</b>
831.000.5291	REFUNDS	288	293	418	5,000
	<b>TOTAL UNCLAIMED MONIES EXPENSE</b>	<b>288</b>	<b>293</b>	<b>418</b>	<b>5,000</b>



**CITY OF WILLARD  
2020 APPROPRIATION BUDGET**

ACCOUNT NUMBER		ACTUAL 2017	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
<b>850</b>	<b>DRUG ABUSE FUND REVENUE</b>				
850.000.4620	DONATIONS	5,228	10,773	4,222	15,000
850.000.4630	RESTITUTION	-	-	-	500
	<b>TOTAL DRUG ABUSE REVENUE</b>	<b>5,228</b>	<b>10,773</b>	<b>4,222</b>	<b>15,500</b>
	<b>POLICE DEPARTMENT</b>				
850.000.5103	OVERTIME	-	-	-	-
850.000.5109	PART TIME WAGES	-	-	-	-
850.000.5111	PERS	-	-	-	-
850.000.5112	MEDICARE	-	-	-	-
850.000.5211	CONTRACT SERVICES	3,300	-	3,600	8,525
850.000.5319	GENERAL SUPPLIES	939	3,366	2,690	18,000
850.000.5401	TRAINING	-	-	-	-
850.000.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	14,175	10,000
	<b>TOTAL DRUG ABUSE EXPENSE</b>	<b>4,239</b>	<b>3,366</b>	<b>20,465</b>	<b>36,525</b>
<b>870</b>	<b>CITY DECORATION FUND REVENUE</b>				
870.000.4620	DONATIONS	-	-	-	-
870.000.4710	TRANSFER FROM INCOME TAX	-	10,000	9,887	10,000
	<b>TOTAL CITY DECORATION REVENUE</b>	<b>-</b>	<b>10,000</b>	<b>9,887</b>	<b>10,000</b>
870.000.5297	OTHER SERVICES	-	-	-	-
870.000.5319	GENERAL SUPPLIES	4,707	1,298	1,008	5,000
870.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	<b>TOTAL CITY DECORATION EXPENSE</b>	<b>4,707</b>	<b>1,298</b>	<b>1,008</b>	<b>5,000</b>
<b>890</b>	<b>DEPOSIT TRUST FUND REVENUE</b>				
890.000.4390	DEPOSITS	11,121	12,262	15,300	20,000
	<b>TOTAL DEPOSIT TRUST REVENUE</b>	<b>11,121</b>	<b>12,262</b>	<b>15,300</b>	<b>20,000</b>
890.000.5291	REFUNDS	8,315	8,109	301	20,000
	<b>TOTAL DEPOSIT TRUST EXPENSE</b>	<b>8,315</b>	<b>8,109</b>	<b>301</b>	<b>20,000</b>
<b>895</b>	<b>CLOCK TOWER FUND REVENUE</b>				
895.000.4620	DONATIONS	37,155	106,117	73,000	20,000
	<b>TOTAL CLOCK TOWER REVENUE</b>	<b>37,155</b>	<b>106,117</b>	<b>73,000</b>	<b>20,000</b>
895.000.5290	PRINTING & REPRODUCTION	12,640	1,215	-	2,000
895.000.5291	REIMBURSEMENTS - REFUNDS	-	-	-	-
895.000.5507	CAPITAL OUTLAY - OTHER	-	17,500	16,500	200,000
	<b>TOTAL CLOCK TOWER EXPENSE</b>	<b>12,640</b>	<b>18,715</b>	<b>16,500</b>	<b>202,000</b>
	<b>TOTAL REVENUE</b>	<b>13,582,181</b>	<b>14,341,937</b>	<b>14,005,184</b>	<b>15,864,024</b>
	<b>TOTAL EXPENSE</b>	<b>14,014,184</b>	<b>15,481,875</b>	<b>14,073,235</b>	<b>18,439,428</b>
	DIFFERENCE	(432,002)	(1,139,938)	(68,051.01)	(2,575,404.00)



## CITY OF WILLARD FUND DESCRIPTIONS

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

### General Funds

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

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

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

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

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

### Special Revenue Funds

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

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

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

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

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

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

**211 - Police Income Tax Fund** - this fund is used to account the one-eighth percent income tax collected specifically for the police department. This was a vote of the people passed in 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., Sprina 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 as a value of \$100,000, the assess valuation would be \$35,000. The appropriate millage would be levied on the assessed valuation.

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

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

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

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

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

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

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

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

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

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

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

**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.