

2021
Appropriation
Budget



Lori Huff
Finance Director

James Pomerich
City Manager

City of Willard, Ohio

**Appropriation Budget
for the Fiscal Year
January 1, 2021 - December 31, 2021**

Lori Huff

Finance Director

Shelly Daniel

Utility Billing & Accounts Payable Clerk

Kristen Byrne

Income Tax Clerk

Lisa Fritz

Payroll Clerk

Katy Hall

Part time Finance Clerk

Proud to Call Willard Home

**List of City Officials
as of December 31, 2020**

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 (Council President)

Michael Elmlinger

Council at Large

James Johnson

Council at Large

Diana Olson

Council at Large

Alan Babcock, Jr.

Executive Staff:

City Council Clerk

Teresa Arnold

City Law Director

Heather Heyman

City Manager

James Pomerich

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
2021 Appropriation Budget**

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City of Willard
Statement of Financial Policies

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

This policy is designed to:

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

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

Revenues will be projected conservatively, but realistically, considering:

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

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

Expenditures will be projected conservatively considering:

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

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

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

The operating and capital budget is the City's annual financial operating plan. All funds will be subject to appropriation by Council. The 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.

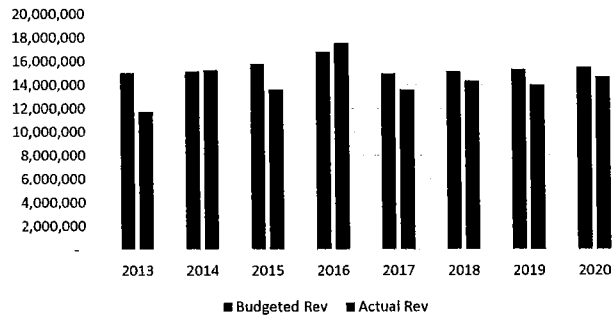
Revenue / Expense Comparison

	2013	2014	2015	2016	2017	2018	2019	2020	2021
Budgeted Rev	15,035,892	15,151,600	15,777,027	16,795,583	14,954,522	15,163,217	15,305,879	15,515,070	15,830,194
Actual Rev	11,757,029	15,278,625	13,579,454	17,566,122	13,582,181	14,341,937	14,005,189	14,671,662	
% received	78%	101%	86%	105%	91%	95%	92%	95%	

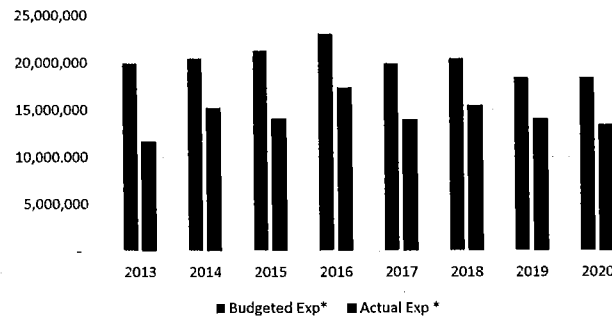
	2013	2014	2015	2016	2017	2018	2019	2020	2021
Budgeted Exp*	19,935,681	20,465,002	21,288,372	23,097,166	19,897,363	20,468,158	18,428,416	18,439,428	16,927,689
Actual Exp *	11,650,892	15,232,521	14,059,432	17,351,536	14,014,416	15,481,875	14,070,338	13,423,065	
% expended	58%	74%	66%	75%	70%	76%	76%	73%	

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

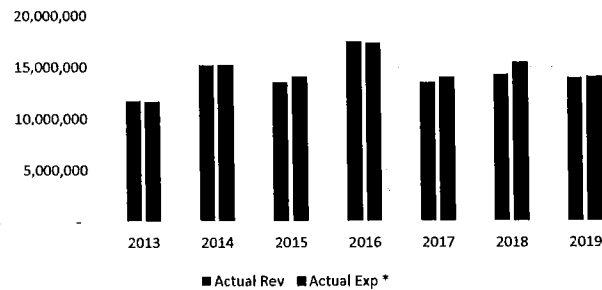
Revenue Budget vs. Actual Comparison



Expense Budget vs. Actual Comparison

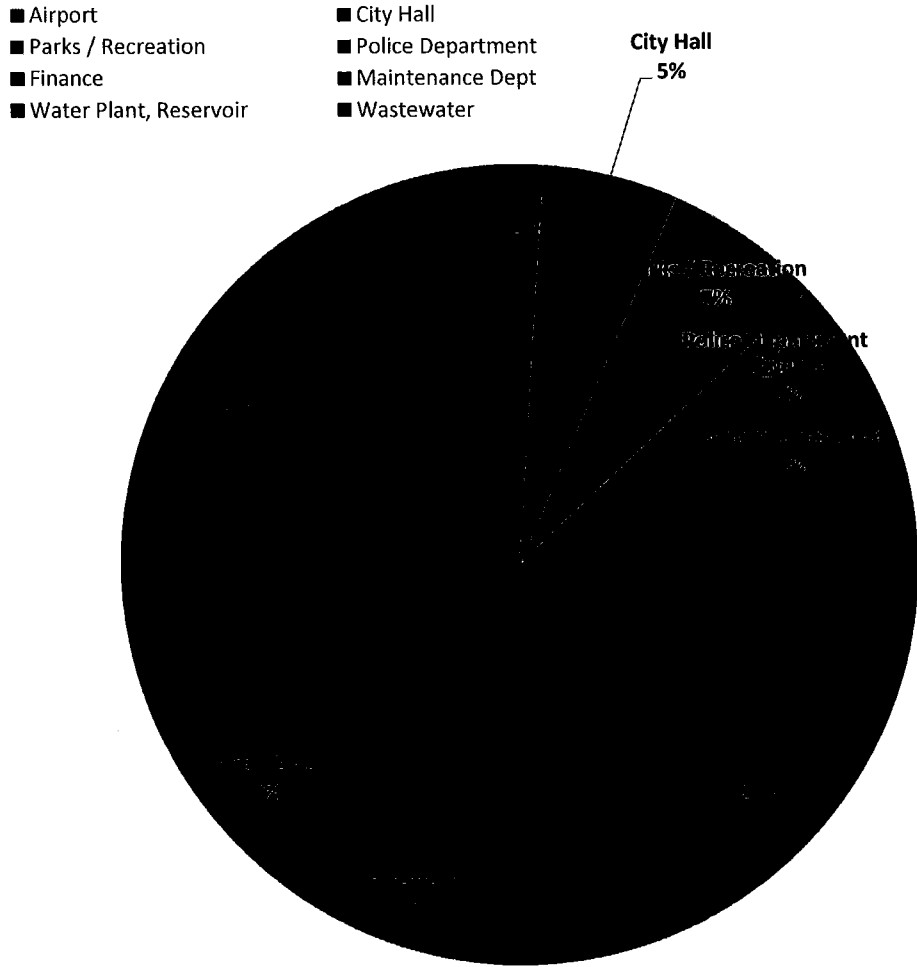


Actual Revenue vs. Actual Expense



2021 Capital Breakdown by Department

Airport	\$20,000
City Hall	\$100,000
Parks / Recreation	\$119,500
Police Department	\$39,500
Finance	\$11,000
Maintenance Dept	\$110,000
Water Plant, Reser	\$523,650
Wastewater	\$185,000
Fire / EMS	\$132,500
Streets	\$594,000
	\$1,835,150



**CITY OF WILLARD
2021 CAPITAL DETAIL**

Account	Department	Purpose	Estimated Cost
101.117.5501	City Hall	Building Repair	\$100,000 <hr/> \$100,000
101.105.5503	Finance	Finance, Rebuild Income Tax Server	\$7,000
101.105.5503	Finance	Finance, 2 Work Stations	\$2,000
101.105.5507	Finance	Finance, Backup Cloud Subscription for NAS	\$2,000 <hr/> \$11,000
101.209.5503	Fire / EMS	Air Packs w/Bottles and Masks replacements	\$49,000
101.209.5503	Fire / EMS	Fire Dept Life Pack Replacements	\$45,000
301.000.5501	Fire / EMS	Fire Dept Heating System	\$30,000
101.209.5503	Fire / EMS	Fire Dept Replace 3 sets of turnout gear	\$8,500 <hr/> \$132,500
101.518.5503	Maintenance	Replace 1997 GMC Pickup	\$12,000
101.518.5503	Maintenance	Replace 2002 Dodge Dakota Quad Cab	\$13,000
301.000.5505	Maintenance	Dodge 3500 Dump w/plow (\$65,000 total)	\$22,000
603.642.5505	Maintenance	Dodge 3500 Dump w/plow (\$65,000 total)	\$21,500
604.652.5505	Maintenance	Dodge 3500 Dump w/plow (\$65,000 total)	\$21,500
820.000.5507	Maintenance	Cemetery mower	\$9,000
101.518.5503	Maintenance	Misc garage equipment	\$4,000
203.361.5503	Maintenance	Traffic Light improvements	\$4,000
604.652.5505	Maintenance	Utility trailer	\$3,000 <hr/> \$110,000
301.000.5501	Parks / Recreation	Complete Pool Deck Replacement	\$8,000
208.472.5501	Parks / Recreation	Skate Park Ramp Resuraface	\$5,000
301.000.5503	Parks / Recreation	Pool Equip (pool vac, ADA Chair,chem controller)	\$8,000
208.472.5503	Parks / Recreation	Tiller	\$3,500
208.472.5501	Parks / Recreation	Handicap Accessibility Improvements	\$10,000
208.472.5503	Parks / Recreation	Park Upgrade from Grant Proceeds	\$85,000 <hr/> \$119,500
301.000.5505	Police	Replace Unmarked Explorer	\$20,000
301.000.5503	Police	Digital Camera's	\$4,000
301.000.5503	Police	Cloud Backup for NAS/Files	\$2,000
301.000.5503	Police	Desktop workstations (3),monitors, printer	\$5,500
301.000.5503	Police	Exacquision Software License/Cameras	\$4,000
301.000.5503	Police	New Mobile Toughbook workstation, patrol car	\$4,000 <hr/> \$39,500
254.000.5507	Public Works	2021 Streets (\$594,000 total), Grant. Loan	\$319,000
256.000.5507	Public Works	2021 Streets (\$594,000 total)	\$55,000
285.000.5507	Public Works	2021 Streets (\$594,000 total)	\$75,000
286.000.5507	Public Works	2021 Streets (\$594,000 total)	\$75,000
301.000.5507	Public Works	2021 Streets (\$594,000 total)	\$70,000 <hr/> \$594,000
603.000.5507	Reservoir	Reservoir Improvements, Grant	\$20,000 <hr/> \$20,000

**CITY OF WILLARD
2021 CAPITAL DETAIL**

Account	Department	Purpose	Estimated Cost
610.000.5507	Wastewater	Clean 224 Pump Station force main	\$40,000
610.000.5503	Wastewater	Scum Concentrator Rehab	\$25,000
610.000.5503	Wastewater	Belt Press Rehab Material	\$90,000
610.000.5501	Wastewater	Building Maint & Repair	\$5,000
610.000.5501	Wastewater	Structural-Tanks Coatings	\$25,000
			\$185,000
609.000.5501	Water Plant	224 Tower Repair	\$15,000
609.000.5507	Water Plant	224 Tower Inspection	\$8,500
609.000.5507	Water Plant	East Clear Well Inspection	\$8,500
609.000.5501	Water Plant	East Clear Well Repair	\$15,000
609.000.5507	Water Plant	Wireless Security	\$20,000
609.000.5507	Water Plant	Park St Waterline, Whisler to Emerald, Loan	\$254,795
609.000.5507	Water Plant	Park St Waterline, Whisler to Emerald	\$181,855
			\$503,650
301.000.5507	Airport	Aviation Fuel Pump	\$20,000
			\$20,000
2021 Total Capital			\$1,835,150

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

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE
2021	Public Works, 2020 Street Improvements	\$594,000	Various Funds
	Airport, Fuel Pump	\$20,000	Capital Improvements Fund
	City Hall, Building Improvements	\$100,000	Capital Improvements Fund
	Finance, rebuild Income Tax Server	\$7,000	Capital Improvements Fund
	Finance, 2 Work Stations	\$2,000	Capital Improvements Fund
	Finance, Backup Cloud Subscription for NAS	\$2,000	Capital Improvements Fund
	Fire, 1 life pack replacement	\$45,000	Capital Improvements Fund
	Fire, Air Packs with Bottle/Mask Replacements	\$49,000	Capital Improvements Fund
	Fire, Replace 3 sets of turnout gear	\$8,500	Capital Improvements Fund
	Fire, Heating System	\$30,000	Capital Improvements Fund
	Maintenance, Dodge 3500 Dump w/plow	\$65,000	Capital Improvements Fund
	Maintenance, Replace 1997 GMC	\$12,000	Capital Improvements Fund
	Maintenance, Replace 2002 Dodge Dakota	\$13,000	Capital Improvements Fund
	Maintenance, Cemetery mower	\$9,000	Capital Improvements Fund
	Maintenance, Misc Garage equipment	\$4,000	General Fund
	Maintenance, Traffic Light upgrades	\$4,000	Street Maintenance Fund
	Maintenance, Utility Trailer	\$3,000	General Fund
	Park, Complete Pool Deck Replacement	\$8,000	Capital Improvements Fund
	Park, Skate Park Ramp Resurface	\$5,000	Capital Improvements Fund
	Park, Pool Equip (pool vac, ADA Chair, chem control	\$8,000	Capital Improvements Fund
	Park, Tiller	\$3,500	Capital Improvements Fund
	Park, Handicap Accessibility Improvements	\$10,000	Capital Improvements Fund
	Park, Walking trail and splash pad, Grant	\$85,000	Recreation Fund
	Police, Replace Unmarked Explorer	\$20,000	Capital Improvements Fund
	Police, Digital Camera's	\$4,000	Capital Improvements Fund
	Police, Cloud Backup for NAS/Files	\$2,000	Capital Improvements Fund
	Police, Desktop workstations (3),monitors, printer	\$5,500	Capital Improvements Fund
	Police, Exacqvision Software License/Cameras	\$4,000	Capital Improvements Fund
	Police, New Mobile Toughbook workstation, patrol	\$4,000	Capital Improvements Fund
	Wastewater, Scum Concentrator Rehab	\$25,000	Wastewater Capital Fund
	Wastewater, Belt Press Rehab Material	\$90,000	Wastewater Capital Fund
	Wastewater, Building Maint & Repair	\$5,000	Wastewater Capital Fund
	Wastewater, Structural-Tanks Coatings	\$25,000	Wastewater Capital Fund
	Wastewater, Clean 224 Pump Station force main	\$40,000	Wastewater Capital Fund
	Water, Wireless security	\$20,000	Water Capital Fund
	Water, Reservoir Improvements, Grant	\$20,000	Water Capital Fund
	Water, 224 Tower Inspection (old)	\$8,500	Water Capital Fund, every 5 years
	Water, 224 Tower Repair (old)	\$15,000	Water Capital Fund
	Water, East Clear Well (old) Inspection	\$8,500	Water Capital Fund
	Water, East Clear Well (old) Repair Work	\$15,000	Water Capital Fund
	Water, Park St Waterline, Whisler to W Emerald	\$254,795	OPWC Loan 10 year, 0% interest
	Water, Park St Waterline, Whisler to W Emerald	<u>\$181,855</u>	Water Capital Fund
		\$1,835,150	
2022	2022 Street Improvements	\$400,000	Various Funds
	Myrtle Ave. Boulevard	\$30,000	Capital Improvements Fund
	Finance, Paint Finance Office	\$5,000	Capital Improvements Fund
	Finance, 2 Work Stations	\$2,000	Capital Improvements Fund
	Fire, Building Maintenance	\$30,000	Capital Improvements Fund
	Fire, 1 Life Pack Replacement	\$47,500	Capital Improvements Fund
	Fire, Hose & Appliance Replacements	\$25,000	Capital Improvements Fund, (Possible Grant)

CITY OF WILLARD

5-YEAR CAPITAL IMPROVEMENTS PLAN

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE
	Fire, replace 3 sets of turnout gear	\$8,800	Capital Improvements Fund
	Fire, Outdoor Warning Siren Replacement	\$27,000	Capital Improvements Fund
	Fire, Dive Trailer/Gear including 1987 Step Van	\$17,000	Capital Improvements Fund
	Maintenance, 2008 J D Skid Steer	\$80,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Maintenance, Pick Up with Plow	\$45,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Maintenance, Misc garage equipment	\$4,000	General Fund
	Maintenance, Misc mowers	\$4,000	General Fund
	Maintenance, 2011 Ford Transit Van	\$22,000	Water and Sewer Capital Fund
	Maintenance, Flex Rodding Machine	\$40,000	Capital Improvements Fund
	Maintenance, Replace 1999 Cub Cadet Tractor	\$35,000	Capital Improvements Fund
	Maintenance, Salt Spreader	\$4,000	Capital Improvements Fund
	Park, mower	\$12,000	Capital Improvements Fund
	Park, showmobile Painting	\$12,000	Capital Improvements Fund
	Park, Playground Equipment, (Central Park)	\$30,000	Capital Improvements Fund
	Park, Depot Building Improvements	\$25,000	Capital Improvements Fund
	Police, SUV	\$40,000	Capital Improvements Fund
	Police, unmarked car	\$28,000	Capital Improvements Fund
	Wastewater, Grit Classifier #1 Rehab	\$80,000	Wastewater Capital Fund
	Wastewater, Belt Press Rehab Labor	\$70,000	Wastewater Capital Fund
	Wastewater, Truck (combined with Maint)	\$40,000	Wastewater Capital Fund
	Wastewater, Large Diameter Sewer Clean/TV	\$75,000	Wastewater Capital Fund
	Water, Lawn Mower Reservoir	\$17,500	Water Capital Fund
	Water, Online Turbidity Monitoring Upgrade	\$28,000	Water Capital Fund
	Water, Pleasant St Waterline, Church to End	\$35,000	Water Capital Fund
	Water, Truck (combine with maintenance)	\$40,000	Water Capital Fund
		\$1,358,800	

2023

2023 Street Improvements	\$400,000	Various Funds
Finance, 2 Work Stations	\$2,500	Capital Improvements Fund
Finance, Printer Replacement	\$1,000	Capital Improvements Fund
Finance, Lap top	\$1,000	Capital Improvements Fund
Fire, Building Maintenance	\$30,000	Capital Improvements Fund
Fire, hose & appliance replacements	\$25,000	Capital Improvements Fund
Fire, 1 Life Pack Replacement	\$50,000	Capital Improvements Fund
Fire, Life Squad Replacement w/ Lift Assist Cot	\$260,000	Capital Improvements Fund
Fire, replace 3 sets of turnout gear	\$9,100	Capital Improvements Fund
Maintenance, Miscellaneous Garage Equipment	\$4,000	General Fund
Park, ballfield fence replacement	\$25,000	Capital Improvements Fund
Park, Pool Upgrade, Filter, Siding, Paint pool floor	\$110,000	Capital Improvements Fund
Police, SUV	\$35,000	Capital Improvements Fund
Public Works, 224 Sidewalk Project, Grant	\$491,600	ODOT Grant 100% funding
Wastewater, Grit Classifier #2 Rehab	\$80,000	Wastewater Capital Fund
Wastewater, Building Maint & Repair	\$5,000	Wastewater Capital Fund
Wastewater, Structural-Tanks Coatings	\$25,000	Wastewater Capital Fund
Wastewater, Relocate Lagoon Lift Station Pumps	\$100,000	Wastewater Capital Fund
Water, Design Engineering	\$110,000	Ohio EPA, Div of Environmental & Financial Assist
Water, Laurel St Waterline, Main to Park St	\$125,400	Water Capital Fund (part loan)
Water, 224 Water Tower Painting	\$55,500	Water Capital Fund
Water, 224 Water Tower Painting	\$500,000	Loan
Water, Woodland Ave Waterline, Church to Main	\$29,700	Water Capital Fund
	\$2,474,800	

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

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE
2024	2024 Street Improvements	\$400,000	Various Funds
	Finance, 2 Work stations	\$2,500	Capital Improvements Fund
	Finance, Ipad for Meter Reader	\$1,000	Capital Improvements Fund
	Finance, Printer Replacement	\$1,000	Capital Improvements Fund
	Fire, Outdoor Warning Siren	\$29,000	Capital Improvements Fund
	Fire, Building Maintenance	\$30,000	Capital Improvements Fund
	Fire, Hose and Appliance Replacements	\$25,000	Capital Improvements Fund
	Fire, replace 3 sets of turnout gear	\$9,400	Capital Improvements Fund
	Maintenance, Jet Vac Truck	\$350,000	Loan
	Maintenance, Misc garage equipment	\$4,000	Capital Improvements Fund
	Maintenance, Pneumatic piercing tool	\$6,500	Capital Improvements Fund
	Maintenance, Cemetery Mower	\$9,000	Capital Improvements Fund
	Park, Resurface Parking Lot	\$65,000	Capital Improvements Fund
	Park, Mower	\$12,000	Capital Improvements Fund
	Park, Truck	\$25,000	Capital Improvements Fund
	Park, Tractor	\$25,000	Capital Improvements Fund
	Police, Cruiser	\$30,000	Capital Improvements Fund
	Wastewater, Small Front-end Loader	\$160,000	Wastewater Fund, Sewer Capital Fund
	Wastewater, New CSL Expansion	\$220,000	Wastewater Capital Fund
	Water, Design Engineering	\$110,000	Ohio EPA, Div of Environmental & Financial Assist
	Water, 103 Tower Inspection (new)	\$9,500	Water Capital Fund
	Water, 103 Tower Repair Work (new)	\$16,000	Water Capital Fund
	Water, West Clear Well (new) Inspection	\$9,500	Water Capital Fund
	Water, 224 Water Tower Painting	\$55,500	Water Capital Fund
	Water, Howard St Waterline, Clark to Dale	\$84,700	Water Capital Fund
	Water, Perry St Waterline, Dale to Myrtle	\$28,710	Water Capital Fund
		\$1,718,310	
2025	2025 Street Improvements	\$400,000	Capitol Improvements Fund
	Finance, 2 Work Stations	\$2,800	Capital Improvements Fund
	Fire, Engine/Tanker Replacement w/ Combo Unit	\$575,000	Capital Improvements Fund (loan)
	Fire, Boat, trailer, motor	\$15,000	Capital Improvements Fund
	Fire, building maintenance	\$30,000	Capital Improvements Fund
	Fire, 3 sets turn out gear	\$9,700	Capital Improvements Fund
	Maintenance, 2004 Ford F450 Utility Truck	\$45,000	Capital Improvements Fund
	Maintenance, 1999 Eager Beaver Chipper	\$50,000	Capital Improvements Fund
	Maintenance, 1989 Air Compressor	\$55,000	Capital Improvements Fund
	Maintenance, Miscellaneous Garage Equipment	\$4,000	General Fund
	Maintenance, Miscellaneous Mowers	\$4,000	General Fund
	Park, Barn Siding and Roof	\$30,000	Capital Improvements Fund
	Park, Playground Equipment	\$25,000	Capital Improvements Fund
	Police, SUV replacement	\$45,000	Capital Improvements Fund
	Police, body cam storage server	\$9,000	Capital Improvements Fund
	Wastewater, Front End Loader	\$160,000	Capital Improvements Fund
	Wastewater, Operations Truck	\$46,000	Wastewater Capital Fund
	Wastewater, New Lagoon Expansion	\$220,000	Ohio EPA, Div of Environmental & Financial Assist
	Wastewater, Dredging Existing Lagoon	\$300,000	Wastewater Capital Fund
	Water, Design Engineering	\$110,000	Ohio EPA, Div of Environmental & Financial Assist
	Water, 224 Water Tower Painting	\$55,500	Water Capital Fund
	Water, Waterline Replacement	\$75,000	Water Capital Fund
	Water, Construction Water Analysis Upgrade	\$290,000	Ohio EPA, Div of Environmental & Financial Assist
	Water, Operations Truck	\$46,000	Water Capital Fund

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

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE
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\$2,602,000

All cost estimates are in 2020 dollars, and are not adjusted for inflation

CITY OF WILLARD 2021 - DEBT PAYMENTS SUMMARY

Principal Payment	Interest Payment	Debt Description	12/31/20 Principal Balance	Issue Year	Rate	Term	Principal Account	Debt Source
15,000	966	Various Purpose Fire Engine Note (2029)	108,500	2010	0.89%	1	416.000.5601	Private
16,000	285	Various Purpose Ladder Truck Note (2023)			0.89%	1	416.000.5601	Private
25,000	1,798	Various Purpose Life Squad, Life Assist (2029)	202,000	2,019	0.89%	1	416.000.5601	Private
56,000	3,048		342,500				416.000.5601	
15,000	0	Ash St. Reconstruction CI37J	42,827	2006	0.00%	20	416.000.5621	OPWC
6,000	0	Myrtle Ave. Reconstruction CI28O			0.00%	20	416.000.5621	OPWC
3,000	0	US 224 Widening & Imp. Phase IV CI02Q			0.00%	20	416.000.5621	OPWC
105,000	0	2016 Street Improvement Project CI10T	622,977	2,016	0.00%	10	416.000.5621	OPWC
6,750	0	Pearl St CI02U			0.00%	10	416.000.5621	OPWC
3,000	0	Spring Street Improvement CI41V	12,301	2018	0.00%	10	416.000.5621	OPWC
3,000	0	Motson Street Improvement CI34W & CI35W	13,500	2019	0.00%	10	416.000.5621	OPWC
	0	2021 streets		2,021	0.00%	10	416.000.5621	OPWC
156,750	0		741,867				416.000.5621	
3,000	0	Raw Waterline Replacement CI20S	55,500	2018	0.00%	20	609.000.5621	OPWC
	0	Park Street Waterline	0	2021	0.00%	10	609.000.5621	OPWC
3,000	0		55,500				609.000.5631	
58,000	4,646	Various Purpose WWTP Upgrade Note (2031)	522,000	2011	0.89%	1	610.000.5605	Private
58,000	4,646		2865 522,000				610.000.5605	
6,500	0	WWTP Upgrade CI21P	32,500	2015	0.00%	10	610.000.5621	OPWC
3,000	0	US 224 Pump Station Replacement CI28K	33,724	2013	0.00%	20	610.000.5621	OPWC
22,809	0		79,533				610.000.5621	
11,080	1,132	US 224 Lift Station 5687	115,930	2010	1.00%	20	610.000.5631	OWDA
95,293	15,656	WWTP Upgrade 6629	1,589,385	2013	1.00%	20	610.000.5631	OWDA
154,467	17,583		1,753,410				610.000.5631	
451,026	25,277		3,494,810	2021			GRAND TOTAL	

Previous Years Totals

Debt Balance

434,274	47,900
467,501	50,624
568,120	43,876
620,082	53,086
427,017	56,337
755,312	41,234
638,577	42,259
509,455	66,879
473,965	61,213
522,446	71,238
428,095	80,588
508,948	151,441

4,074,417	2020	\$254,795 Park St waterline, \$114,000 streets
4,319,511	2019	no new debt
4,636,498	2018	\$250,000 Life Squad, \$15,000 Motson Street
5,401,674	2017	\$15,000 Streets
5,715,373	2016	\$14,000 Streets
5,276,789	2015	\$1,080,000 street improvement
5,577,615	2014	\$50,000 WWTP Upgrade, \$ 19,000 streets
6,202,360	2013	no new debt
4,231,122	2012	\$2,150,000 new issue for WWTP upgrade
3,770,172	2011	\$1,000,000 new issue for WWTP upgrade
3,463,791	2010	\$1,000,000 WWTP Upgrade, \$20,000 streets
5,577,976	2009	\$220,855 Lift St Repl, \$330,000 Fire truck
	2009	\$215,000 Streets

focus on 3rd budget
larger balance or new debt

*OPWC -must pay off or pay amount invoiced

**CITY OF WILLARD
VEHICLE LIST AS OF 1-01-2021**

VEH ID	Title Date	DEPARTMENT	VIN / ID #
<u>POLICE</u>			
1	01/18/18	2009 CHEVY SUBURBAN	1GNGK56K09R203694
2	08/20/13	2013 CHEV IMPALA, SRO VEHICLE	2G1WD5E35D1264459
3	12/07/17	2017 FORD TAURUS INTERCEPTOR	1FAHP2MK3HG145712
4	09/30/16	2017 FORD EXPLORER	1FM5KEAR2HHA79035
6	09/23/15	2016 FORD EXPLORER	1FMFK8AR0GGA72065
7	03/02/09	2009 FORD EXPLORER XLT 4 X 4 4DR	1FMEU73E19UA21340
	03/19/18	2009 MERCURY GRAND MARQUIS	2MEHM75V89X619656
	11/24/20	2020 DODGE DURANGO	1C4RDJFG0LC308908
	03/17/21	2021 CHEVY SILVERADO	3GCUYAEF5MG183166
		2015 CHRYSLER 200	
<u>FIRE</u>			
910	05/09/16	2016 FORD F-150	1FTEW1EF9GFC07758
921		2013 SUTPHEN CUSTOM S2 PUMPER	1S9A1HND6E1003005
922	10/21/96	1997 INTERNATIONAL PUMPER CAB/CH 35,000 GVW	1HTSDADR8VH445576
923	05/17/90	1990 FEDERAL MOTORS-PUMPER	46JPBAA85L1002980
931	09/10/08	2008 FREIGHTLINER, 41,600 GVWR pumper tanker	1FVACYBSX8HZ86700
932	09/02/11	2003 INTERNATIONAL TRUCK	1HTMMAAN23H588488
944	02/03/87	1987 CHEVROLET-HEAVY RESCUE	1GBJP32M5H3308071
945	06/08/16	2016 FORD F-350 SUPERDUTY	1FT8X3B65GEC90251
951	12/02/08	2008 PIERCE VELOCITY AERIAL	4P1CV01E08A009111
		1928 STUDEBAKER/BOYER-PUMPER	SERIAL #3251811
<u>RESCUE</u>			
911	04/17/03	2003 McCOY MILLER AMBULANCE	1FDXE45FX3HA06331
912	08/18/16	2016 FORD F150 HORTON AMBULANCE	1FDUFGT1GEC05424
913	10/28/19	2019 FORD 623-1 HORTON AMBULANCE	1FDUF4GT0KEF84781
<u>WATER PLANT</u>			
43	07/22/10	2010 FORD 1/2 TON PICKUP	1FTMF1EWXAKE29932
44	09/04/02	2002 DODGE PICKUP	3B7KF26Z32M309597
<u>WASTEWATER TREATMENT PLANT</u>			
53	11/14/06	2007 GMC PICKUP	1GTHK24U57E151466
54	08/27/10	2011 FORD F350 SUPER DUTY, 3/4 TON	1FT7X2B67BEA85867
55B	05/15/92	1992 FORD-CHASSIS CAB TRUCK #1	1FDYU82A3NVA28294
		1992 PEABODY/GALION DUMP BED #1	B943102
55C	05/15/92	1992 FORD-CHASSIS CAB TRUCK #2	1FDYU82A5NVA28295
		1992 PEABODY/GALION DUMP BED #2	BH105737
42	05/13/02	2002 DODGE DAKOTA	1B7HG38X42S677321
<u>ENGINEERING</u>			
E1	09/14/18	2018 FORD F150	1FTEW1EB7JFD70932
<u>RECREATION</u>			
	09/15/10	2011 FORD F250 SUPER CAB, 1/2 TON	1FT7X2B64BEB05296
72	04/30/01	2001 DODGE RAM	3B7KC26Z71M560565

CITY OF WILLARD
VEHICLE LIST AS OF 1-01-2021

VEH ID	Title Date	DEPARTMENT	VIN / ID #
		<u>STREET</u>	
12	07/16/01	2001 DODGE RAM DUMP TRUCK	3B6MF36591M573972
14	04/09/18	2018 FREIGHTLINER TRUCK	1FVACYFE4JHK88118
15	07/14/04	2004 FORD UTILITY TRUCK	1FDXF46P04ED65100
16	03/06/03	2003 STERLING JET VAC	2FZHATAK93AL67153
18	05/21/09	2009 INTERNATIONAL TK, HVY DUTY SINGLE AXLE	1HTWDAAR69J204300
19	07/07/15	2015 INTERNATIONAL STREET SWEEPER	1HTJTSKNFH621248
21	03/28/14	2014 INTERNATIONAL DUMP TRUCK	1HTWDAAR9EH095980
22	08/10/00	2000 INTL DUMP TRUCK	1HTSDAAR2YH279631
23	03/27/08	2004 FORD F550, BUCKET TRUCK	1FDAF57P74ED64651
32	04/30/01	2001 DODGE RAM QUAD TRUCK	1B7KF23ZX1J593858
36	11/30/06	2007 INT'L DUMP TRUCK, 37,000 GVW	IHTWDAAR17476041
37	05/23/17	2017 CHEVY SILVERADO W/ UTILITY BODY	1GB3CYCG6HF207923
41	07/11/97	1997 GMC PICKUP	1GTEC14W6VZ541431
43	12/22/04	2002 DODGE DAKOTA QUAD METER	1B7HG38N62S555722
44	01/23/09	2009 DODGE 3500 TRUCK WITH PLOW	3D6WH46TX9G503047
46	07/24/08	2008 FORD F250 SUPER DUTY	1FTNF21598EE43028
49	12/28/10	2011 FORD TRANSIT CONNECT CARGO VAN	NMOLS6AN9BT04291

**CITY OF WILLARD
2021 TRANSFERS SUMMARY**

From Account Number	To Account Number	Annual Amount	Purpose	When Transferred
101.110.5904	203.000.4660	2,400	Earned Interest Allocation	Monthly
101.110.5904	206.000.4660	4,600	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	58,400	Earned Interest Allocation	Monthly
		76,400	Total Interest Transfers	
202.130.5903	101.000.4710	2,131,000	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
		2,285,000	Total Income Tax Transfers	
256.000.5923	301.000.4750	40,000	Repayment of Advance	If needed
301.000.5930	256.000.4750	40,000	Advance	If needed
301.000.5912	416.000.4740	220,000	Debt Retirement	When Available
807.000.5922	101.000.4760	94,000	For General Fund Support	When Available
		2,675,400	TOTAL TRANSFERS	

**CITY OF WILLARD
FUND AND DEPARTMENT LISTING**

GENERAL FUNDS

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

SPECIAL REVENUE FUNDS

203 STREET MAINTENANCE & REPAIR
204 SCHOOL RESOURCE OFFICER
206 STATE HIGHWAY IMPROVEMENT FUND
208 RECREATION FUND
209 AIRPORT FUND
211 POLICE INCOME TAX
212 SOCCER CENTER FUND
214 RECYCLING FUND
215 COMMUNITY ACTION FUND
221 POLICE & FIRE PENSION FUND
225 EMERGENCY MANAGEMENT FUND
226 DEPT OF HEALTH & HUMAN SERVICES FUND
227 CORONAVIRUS RELIEF 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 CENTENNIAL 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	4378	RECYCLING FEE
4111	PERSONAL PROPERTY	4379	TIRE RECYCLING FEE
4112	MOBILE HOME TAX	4380	SEWER CHARGES
4113	TRAILER TAX	4381	LAB ANALYSIS AND HIGH STRENGTH
4114	COMMERCIAL ACTIVITY TAX	4383	SEPTAGE PROCESSING FEES
4120	INCOME TAX COLLECTIONS	4384	RENTS DEPOSITS
4121	UTILITY TAX DISTRIBUTION	4385	RECONNECT FEE
4130	LODGING TAX	4386	SEWER TAPS
4209	STATE LOCAL GOVERNMENT	4390	DEPOSITS
4210	COUNTY LOCAL GOVERNMENT	4395	ON ACCOUNT
4211	HOMESTEAD AND ROLBACK TAX	4410	ELECTRICAL PERMITS
4220	CIGARETTE TAX	4411	PLUMBING PERMITS
4225	INTANGIBLE FINANCIAL	4412	BUILDING PERMITS
4230	INHERITANCE	4414	CONTRACTOR REGISTRATION
4231	LIQUOR LICENSE	4415	RENTAL PROPERTY REGISTRATION
4240	MOTOR VEHICLE LICENSE	4510	CODE ENFORCEMENT FINES
4241	AUTO REGISTRATION CITY SHARE	4511	PARKING FINES
4250	GASOLINE TAX CENTS PER GALLON	4512	NORWALK MUNICIPAL COURT FINES
4251	AVIATION GRANT	4520	DUI EDUCATION FINES
4252	GASOLINE TAX EXCISE	4605	UTILITY COMPANY MUNI TAX
4260	GRANT PROCEEDS	4610	FRANCHISE FEES
4270	PERMISSIVE TAX	4611	REIMBURSEMENTS REFUNDS
4311	EMERGENCY RESCUE CALLS	4612	SUNDRY
4312	RURAL FIRE CONTRACT	4613	SALE OF FIXED ASSETS
4313	RURAL RESCUE CONTRACT	4614	DELINQUENT FEES, INTEREST
4321	CEMETERY LOTS	4616	CREDIT CARD FEES
4322	CEMETERY GRAVE SERVICES	4620	DONATIONS
4340	SWIMMING POOL SALES	4630	RESTITUTION
4341	PHYSICAL FITNESS FEES	4640	BID BOND DEPOSITS
4342	CONCESSION SALES	4660	INTEREST EARNED
4350	RENTALS RESERVATIONS	4665	RADIO READ FEES
4352	FESTIVAL INCOME	4710	TRANSFER FROM: INCOME TAX
4360	FUEL SALES	4711	TRANSFER FROM: POLICE PENSION
4369	OTHER RECYCLING	4712	ADMINISTRATIVE ALLOCATION
4370	WATER METERED	4713	TRANSFER FROM: OTHER
4371	WATER TAPS	4720	TRANSFERS IN
4372	HYDRANT, SPRINKLER & CONSTRUCTION	4730	DEBT PROCEEDS BONDS
4373	CITY PROPERTY LEASE PAYMENTS	4740	TRANSFER FROM: CAPITAL IMPROV
4374	SUNDRY FEES	4742	ADVANCE FROM: CAPITAL PROJECT
4375	METER TURN ONS AND TESTS	4750	ADVANCES IN
4376	BULK WATER	4760	TRANSFER FROM: OTHER
4377	OUTSIDE WATER TAPS	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	JUDGMENTS 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		
5616	CREDIT CARD FEES		
5621	OPWC PRINCIPAL		
5622	OPWC INTEREST		
5631	OWDA PRINCIPAL		
5632	OWDA INTEREST		
5901	TRANSFER FROM IT: 1% SEWER		

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER	GENERAL FUND	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
101	REVENUES				
101.000.4110	REAL ESTATE TAX	237,254	251,965	277,000	279,807
101.000.4111	PERSONAL PROPERTY TAX	-	-	-	-
101.000.4112	MOBILE HOME TAXES	60	33	30	50
101.000.4114	COMMERCIAL ACTIVITY TAX	-	-	-	-
101.000.4130	LODGING TAX	3,114	3,123	3,000	3,500
101.000.4209	STATE LOCAL GOVERNMENT	-	12,685	8,000	22,000
101.000.4210	COUNTY LOCAL GOVERNMENT	158,037	164,817	160,000	140,215
101.000.4211	HOMESTEAD AND ROLLBACK TAX	27,388	28,644	28,000	28,500
101.000.4220	CIGARETTE TAX	553	413	400	500
101.000.4225	INTANGIBLE-FINANCIAL	-	-	-	-
101.000.4230	INHERITANCE	-	-	-	-
101.000.4231	LIQUOR LICENSE FEE	7,412	7,513	7,500	7,500
101.000.4260	GRANT PROCEEDS	3,279	15,584	360,000	360,000
101.000.4311	EMERGENCY RESCUE CALLS	240,735	309,458	275,000	275,000
101.000.4312	RURAL FIRE CONTRACT	97,099	95,500	95,000	95,000
101.000.4313	RURAL RESCUE CONTRACT	97,099	95,500	95,000	95,000
101.000.4321	CEMETERY LOTS	9,250	10,850	9,000	12,000
101.000.4322	CEMETERY GRAVE SERVICES	11,825	12,735	10,000	11,200
101.000.4409	HVAC PERMITS	830	1,365	600	1,000
101.000.4410	ELECTRICAL PERMITS	1,750	3,300	1,800	2,500
101.000.4411	PLUMBING PERMITS	985	2,315	1,100	1,500
101.000.4412	BUILDING PERMITS	8,266	10,652	8,000	7,000
101.000.4413	BUILDING PERMIT FEES	-	-	-	-
101.000.4414	CONTRACTOR REGISTRATIONS	4,298	3,676	2,500	4,000
101.000.4415	RENTAL PROPERTY REGISTRATIONS	-	-	NEW	18,000
101.000.4416	ZONING PERMITS	-	-	-	2,500
101.000.4510	CODE ENFORCEMENT FINES	-	-	NEW	750
101.000.4511	PARKING FINES	4,295	2,080	2,500	1,500
101.000.4512	NORWALK MUNI COURT FINES	9,598	9,145	8,300	6,000
101.000.4513	RENTAL PROPERTY FINES	-	-	-	2,500
101.000.4605	UTILITY COMPANY MUNI TAX	9,263	25,960	18,000	19,125
101.000.4610	FRANCHISE FEES	42,201	43,106	32,500	42,300
101.000.4611	REIMBURSEMENTS-REFUNDS	8,832	6,201	4,000	31,000
101.000.4612	SUNDRY	2,359	3,410	2,400	6,000
101.000.4613	SALE OF FIXED ASSETS	5,350	-	2,000	7,000
101.000.4614	DELINQUENT FEES, INTEREST	-	-	-	-
101.000.4615	WEDC REIMB	-	-	-	-
101.000.4616	CREDIT CARD FEES	-	6,689	-	10,100
101.000.4620	DONATIONS	7,850	12,500	7,500	12,000
101.000.4630	RESTITUTION	100	-	1,000	1,000
101.000.4660	INTEREST EARNED	131,523	146,017	152,000	120,000
101.000.4710	TRANSFER FROM INCOME TAX	2,205,000	2,358,109	2,385,000	2,131,000
101.000.4711	TRANSFER FROM POLICE PENSION	-	-	-	-
101.000.4712	ADMINISTRATIVE ALLOCATION	1,462,821	996,041	1,373,000	1,182,500
101.000.4760	TRANSFERS IN: OTHER	9,861	-	-	94,000
	TOTAL GENERAL FUND REVENUES	4,808,284	4,639,386	5,330,130	5,033,547

101 CITY COUNCIL DEPARTMENT

101.101.5101	SALARIES & WAGES	14,000	14,000	14,000	14,000
101.101.5111	PERS	1,213	1,120	2,000	1,300
101.101.5112	MEDICARE	203	203	250	203
101.101.5113	FICA	372	372	400	550
101.101.5373	OFFICE SUPPLIES	507	294	500	300
101.101.5403	CONFERENCE FEES & EXPENSE	140	175	1,000	300
	TOTAL CITY COUNCIL EXPENSES	16,435	16,164	18,150	16,653

102 MAYOR DEPARTMENT

101.102.5101	SALARIES & WAGES	2,000	2,000	2,000	2,000
101.102.5111	PERS	303	280	300	280
101.102.5112	MEDICARE	29	29	50	30
101.102.5373	OFFICE SUPPLIES	-	45	200	-
101.102.5403	CONFERENCE FEES & EXPENSE	-	-	500	-
101.102.5409	MILEAGE REIMBURSEMENT	-	-	100	-
	TOTAL MAYOR EXPENSES	2,332	2,354	3,150	2,310

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
103	COUNCIL CLERK DEPARTMENT				
101.103.5101	SALARIES & WAGES	7,966	6,679	12,000	10,000
101.103.5111	PERS	1,177	935	1,500	1,680
101.103.5112	MEDICARE	116	97	170	174
101.103.5113	FICA	5	-	50	25
101.103.5206	CODIFICATION OF ORDINANCES	3,322	10,958	12,000	5,000
101.103.5211	CONTRACT SERVICES	-	-	500	500
101.103.5281	ADVERTISING	1,694	1,115	2,500	2,000
101.103.5271	DATA PROCESSING SUPPLIES	-	-	-	-
101.103.5373	OFFICE SUPPLIES	352	193	500	300
101.103.5407	DUES & SUBSCRIPTIONS	55	-	100	100
101.103.5409	MILEAGE REIMBURSEMENT	101	-	150	100
	TOTAL CITY CLERK EXPENSES	14,788	19,977	29,470	19,879

104	CITY MANAGER DEPARTMENT				
101.104.5101	SALARIES & WAGES	108,609	106,843	123,200	130,945
101.104.5102	LONGEVITY	120	240	360	1,560
101.104.5104	RETIREMENT FRINGE PAYOUT	-	-	20,500	6,800
101.104.5105	HOLIDAY-PERSONAL	6,244	6,133	6,700	7,900
101.104.5106	SICK LEAVE	317	442	1,900	1,750
101.104.5107	VACATION	5,249	9,835	11,250	11,351
101.104.5111	PERS	18,154	17,290	21,800	21,500
101.104.5112	MEDICARE	1,726	1,766	2,250	2,225
101.104.5117	WORKERS' COMPENSATION	182	(1,530)	6,600	6,750
101.104.5121	HEALTH & LIFE INSURANCE	8,742	10,140	12,200	43,425
101.104.5123	OTHER BENEFITS	240	308	600	600
101.104.5211	CONTRACT SERVICES	40,537	42,038	88,400	27,000
101.104.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	200	200
101.104.5264	TELEPHONE/DATA SERVICE	44,944	56,616	52,000	57,600
101.104.5271	GENERAL LIABILITY INSURANCE	94,040	105,498	110,000	118,500
101.104.5281	ADVERTISING	874	1,807	4,000	2,000
101.104.5319	GENERAL SUPPLIES	84	221	250	250
101.104.5371	DATA PROCESSING SUPPLIES	943	535	1,000	500
101.104.5373	OFFICE SUPPLIES	573	575	2,000	800
101.104.5401	TRAINING	-	-	500	300
101.104.5403	CONFERENCE FEES & EXPENSE	1,277	575	5,000	1,000
101.104.5407	DUES & SUBSCRIPTIONS	1,381	1,311	1,500	1,250
101.104.5409	MILEAGE REIMBURSEMENT	586	766	2,000	750
101.104.5411	OVERNIGHT LODGING & MEALS	168	-	1,000	-
101.104.5503	CAPITAL OUTLAY - EQUIPMENT	12,000	12,000	12,000	-
	TOTAL CITY MANAGER EXPENSES	346,987	373,409	487,210	444,956

105	FINANCE DEPARTMENT				
101.105.5101	SALARIES & WAGES	229,640	208,802	188,000	196,100
101.105.5102	LONGEVITY	4,500	4,800	3,500	3,700
101.105.5103	OVERTIME	117	712	1,000	875
101.105.5104	RETIREMENT FRINGE PAYOUT	-	-	9,400	15,450
101.105.5105	HOLIDAY-PERSONAL	13,070	13,009	11,200	11,900
101.105.5106	SICK LEAVE	4,286	3,828	8,600	5,700
101.105.5107	VACATION	17,487	37,731	16,500	17,200
101.105.5109	PART TIME WAGES	-	-	24,150	23,750
101.105.5111	PERS	40,874	34,904	36,000	36,300
101.105.5112	MEDICARE	3,714	3,767	3,700	3,800
101.105.5117	WORKERS' COMPENSATION	239	(3,377)	9,200	9,725
101.105.5121	HEALTH & LIFE INSURANCE	78,763	47,502	42,000	44,000
101.105.5123	OTHER BENEFITS	700	520	1,000	1,000
101.105.5201	ACCOUNTING SERVICES	2,299	1,311	2,000	1,500
101.105.5205	AUDITING	25,926	28,848	34,000	34,000
101.105.5207	COMPUTER SUPPORT & CONSULTING	15,305	74,586	37,000	35,000
101.105.5211	CONTRACT SERVICES	3,771	3,169	3,600	4,800
101.105.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	500	400
101.105.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	500	250
101.105.5241	MAINTENANCE CONTRACTS-GENERAL	813	1,015	2,200	1,200
101.105.5264	TELEPHONE/DATA SERVICE	-	-	-	-
101.105.5290	PRINTING & REPRODUCTION	2,159	2,403	4,000	2,500
101.105.5319	GENERAL SUPPLIES	-	-	300	200
101.105.5371	DATA PROCESSING SUPPLIES	1,901	550	-	500

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
101.105.5373	OFFICE SUPPLIES	1,628	1,542	2,000	1,500
101.105.5375	POSTAGE	18,577	18,990	22,000	21,000
101.105.5401	TRAINING	435	100	2,000	1,000
101.105.5403	CONFERENCE FEES & EXPENSE	1,202	130	1,800	600
101.105.5407	DUES & SUBSCRIPTIONS	215	140	300	150
101.105.5409	MILEAGE REIMBURSEMENT	454	317	1,000	400
101.105.5413	EDUCATIONAL ASSISTANCE	-	-	1,500	500
101.105.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	9,000
101.105.5507	CAPITAL OUTLAY - OTHER	-	-	-	2,000
101.105.5616	CREDIT CARD FEES	-	4,234	3,700	7,000
	TOTAL FINANCE EXPENSES	468,073	489,533	472,650	493,000

106 LAW DIRECTOR DEPARTMENT					
101.106.5101	SALARIES & WAGES	21,048	21,048	25,000	21,200
101.106.5111	PERS	3,167	2,941	3,200	3,000
101.106.5112	MEDICARE	289	242	325	310
101.106.5113	FICA	2	2	50	10
101.106.5117	WORKERS' COMPENSATION	33	(259)	900	825
101.106.5121	HEALTH & LIFE INSURANCE	10,430	33,592	36,200	32,000
101.106.5217	LEGAL SERVICES	1,964	13,467	20,000	16,000
101.106.5373	OFFICE SUPPLIES	-	-	-	-
101.106.5403	CONFERENCE FEES & EXPENSE	200	-	1,000	300
101.106.5407	DUES & SUBSCRIPTIONS	775	800	1,000	800
	TOTAL LAW DIRECTOR EXPENSES	37,908	71,833	87,675	74,445

110 MISCELLANEOUS EXECUTIVE DEPARTMENT					
101.110.5115	OVERTIME	-	66,602	-	25,000
101.110.5116	UNEMPLOYMENT	1,329	9,746	15,000	15,000
101.110.5117	WORKERS' COMPENSATION	-	-	-	-
101.110.5209	CONSULTANTS-OTHER	1,362	-	-	1,000
101.110.5211	CONTRACT SERVICES	195	-	1,000	-
101.110.5213	COUNTY AUDITOR FEES	8,190	7,781	9,000	9,100
101.110.5241	MAINTENANCE CONTRACTS-GENERAL	-	-	-	-
101.110.5270	ANNEXATION FEE	-	-	200	200
101.110.5271	GENERAL LIABILITY INSURANCE	-	-	-	-
101.110.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	1,000
101.110.5283	BOARD OF ELECTIONS	2,508	-	2,000	1,100
101.110.5286	COUNTY HEALTH DEPARTMENT	4,890	602	4,000	5,500
101.110.5291	REFUNDS	1,616	5,098	6,000	1,000
101.110.5294	REAL ESTATE TAXES	631	1,702	1,000	1,000
101.110.5298	ECONOMIC DEVELOPMENT	-	-	2,500	1,000
101.110.5373	OFFICE SUPPLIES	-	-	1,000	200
101.110.5407	DUES & SUBSCRIPTIONS	6,432	15,598	-	8,000
101.110.5904	TRANSFER OUT - INTEREST ALLOCATION	100,896	-	17,000	76,400
101.110.5922	OTHER TRANSFERS	-	98,415	117,000	-
101.110.5930	ADVANCES OUT	-	-	-	-
	TOTAL MISC EXECUTIVE EXPENSES	128,048	205,544	175,700	145,500

117 CITY HALL DEPARTMENT					
101.117.5211	CONTRACT SERVICES	-	-	1,000	1,000
101.117.5223	BUILDING REPAIR & MAINTENANCE	1,984	3,299	30,000	10,000
101.117.5229	EQUIPMENT REPAIR & MAINTENANCE	1,109	850	2,000	1,000
101.117.5231	GROUNDS MAINTENANCE	-	-	1,000	1,000
101.117.5237	JANITORIAL SERVICE	7,700	6,784	12,000	7,000
101.117.5241	MAINTENANCE CONTRACTS-GENERAL	5,027	5,066	3,000	3,000
101.117.5247	RADIO REPAIR & MAINTENANCE	-	-	-	-
101.117.5261	ELECTRIC SERVICE	20,908	18,273	34,000	22,000
101.117.5262	GAS SERVICE	7,171	7,378	12,000	8,500
101.117.5264	TELEPHONE/DATA SERVICE	-	-	-	-
101.117.5265	TRASH DISPOSAL SERVICE	381	382	500	450
101.117.5303	BUILDING SUPPLIES	498	482	2,000	750
101.117.5311	CUSTODIAL SUPPLIES	633	735	1,500	1,200
101.117.5312	EQUIPMENT REPAIR SUPPLIES	-	-	-	-
101.117.5319	GENERAL SUPPLIES	457	325	1,000	1,000
101.117.5501	CAPITAL OUTLAY - BUILDING	-	-	-	100,000
101.117.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-
	TOTAL CITY HALL EXPENSES	45,867	43,575	100,000	156,900

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
208 POLICE DEPARTMENT					
101.208.5101	SALARIES & WAGES	613,202	661,964	720,000	678,000
101.208.5102	LONGEVITY	10,800	11,160	12,180	12,180
101.208.5103	OVERTIME	93,715	100,626	112,100	107,500
101.208.5104	RETIREMENT FRINGE PAYOUT	-	-	99,700	115,275
101.208.5105	HOLIDAY-PERSONAL	38,007	39,252	45,000	42,000
101.208.5106	SICK LEAVE	33,238	20,574	30,000	28,500
101.208.5107	VACATION	50,383	51,525	60,000	55,500
101.208.5109	PART TIME WAGES	12,739	13,033	31,000	31,100
101.208.5111	PERS	30,035	28,692	32,500	35,900
101.208.5112	MEDICARE	12,911	14,585	15,000	13,900
101.208.5115	POLICE & FIRE PENSION	185,070	209,095	232,000	206,100
101.208.5117	WORKERS' COMPENSATION	988	(14,967)	37,000	35,900
101.208.5121	HEALTH & LIFE INSURANCE	265,848	300,387	366,000	348,000
101.208.5123	OTHER BENEFITS	926	1,197	4,000	2,000
101.208.5124	TUITION REIMBURSEMENT	-	-		
101.208.5207	COMPUTER SUPPORT & CONSULTING	11,065	10,798	12,000	4,000
101.208.5211	CONTRACT SERVICES	710	840	1,000	1,000
101.208.5217	LEGAL SERVICES	-	-	2,500	-
101.208.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	526	1,700	1,500
101.208.5229	EQUIPMENT REPAIR & MAINTENANCE	579	165	500	500
101.208.5247	RADIO REPAIR & MAINTENANCE	635	450	2,000	500
101.208.5257	VEHICLE REPAIR & MAINTENANCE	3,669	3,066	6,300	4,000
101.208.5264	TELEPHONE/DATA SERVICE	2,410	1,579	3,500	3,000
101.208.5271	GENERAL LIABILITY INSURANCE	-	-	-	
101.208.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	1,186	2,000	2,000
101.208.5282	BOARD & CARE OF PRISONERS	516	653	5,000	1,000
101.208.5285	FURTHERANCE OF JUSTICE	589	(31)	6,500	2,500
101.208.5287	JUDGMENTS - FEES - COSTS	-	-	1,000	-
101.208.5292	RENTAL EQUIPMENT	10,535	11,553	12,000	12,000
101.208.5301	AMMUNITION & SUPPLIES	3,213	1,328	5,500	5,000
101.208.5303	BUILDING SUPPLIES	1,357	-	2,000	500
101.208.5312	EQUIPMENT REPAIR SUPPLIES	-	360	1,000	1,500
101.208.5317	FUEL SUPPLIES	23,150	24,533	27,000	24,000
101.208.5319	GENERAL SUPPLIES	3,254	2,060	3,000	1,000
101.208.5327	RADIO SUPPLIES	-	190	2,000	500
101.208.5329	SAFETY SUPPLIES	641	1,718	2,500	1,500
101.208.5341	UNIFORM SUPPLIES	10,750	12,500	23,000	15,000
101.208.5349	VEHICLE REPAIR SUPPLIES	1,969	4,353	6,000	6,000
101.208.5371	DATA PROCESSING SUPPLIES	797	-	1,500	500
101.208.5373	OFFICE SUPPLIES	1,656	1,300	3,000	2,000
101.208.5401	TRAINING	5,598	6,343	10,000	8,000
101.208.5403	CONFERENCE FEES & EXPENSE	198	-	1,000	1,000
101.208.5407	DUES & SUBSCRIPTIONS	-	670	750	700
101.208.5413	EDUCATIONAL ASSISTANCE	-	-	2,000	1,000
101.208.5503	CAPITAL OUTLAY - EQUIPMENT	-	-		
	TOTAL POLICE EXPENSES	1,431,152	1,523,263	1,942,730	1,812,055

209 FIRE DEPARTMENT					
101.209.5101	SALARIES & WAGES	65,470	60,474	62,000	60,600
101.209.5102	LONGEVITY	1,560	1,380	1,500	1,500
101.209.5103	OVERTIME	390	-	-	
101.209.5104	RETIREMENT FRINGE PAYOUT	-	-	25,100	32,000
101.209.5105	HOLIDAY-PERSONAL	4,538	3,662	3,800	3,850
101.209.5106	SICK LEAVE	1,400	1,428	4,500	3,625
101.209.5107	VACATION	7,058	6,258	8,000	7,100
101.209.5108	PART TIME FIRE	25,229	21,328	31,000	28,000
101.209.5111	PERS	1,393	1,204	1,500	1,000
101.209.5112	MEDICARE	1,382	1,200	1,600	1,620
101.209.5113	FICA	1,027	839	2,000	2,200
101.209.5115	POLICE & FIRE PENSION	21,454	17,340	19,000	26,100
101.209.5116	UNEMPLOYMENT	-	-		
101.209.5117	WORKERS' COMPENSATION	742	(960)	6,000	7,200
101.209.5121	HEALTH & LIFE INSURANCE	27,430	30,125	32,000	32,350
101.209.5123	OTHER BENEFITS	801	1,275	2,500	2,500
101.209.5207	COMPUTER SUPPORT & CONSULTING	4,780	-	4,000	1,000
101.209.5211	CONTRACT SERVICES	-	-	-	

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
101.209.5223	BUILDING REPAIR & MAINTENANCE	8,174	526	5,000	4,000
101.209.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	500	500
101.209.5229	EQUIPMENT REPAIR & MAINTENANCE	2,045	5,364	8,500	7,000
101.209.5241	MAINTENANCE CONTRACTS-GENERAL	-	795	3,000	2,000
101.209.5247	RADIO REPAIR & MAINTENANCE	219	-	2,600	500
101.209.5257	VEHICLE REPAIR & MAINTENANCE	3,643	2,442	7,000	6,000
101.209.5261	ELECTRIC SERVICE	10,790	7,775	11,000	11,000
101.209.5262	GAS SERVICE	9,507	8,747	10,000	9,500
101.209.5264	TELEPHONE/DATA SERVICE	930	874	2,100	2,100
101.209.5265	TRASH DISPOSAL SERVICE	254	262	400	350
101.209.5271	GENERAL LIABILITY INSURANCE	-	-	-	-
101.209.5273	OTHER INSURANCE-NON BORMA	4,515	4,515	5,100	5,500
101.209.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	2,000	1,000
101.209.5305	CHEMICALS	-	-	500	-
101.209.5311	CUSTODIAL SUPPLIES	844	904	1,000	1,000
101.209.5312	EQUIPMENT REPAIR SUPPLIES	2,705	661	1,500	1,000
101.209.5313	FIRE EXTINGUISHERS	-	-	500	300
101.209.5317	FUEL SUPPLIES	6,130	5,489	10,000	8,000
101.209.5319	GENERAL SUPPLIES	1,376	4,437	4,500	4,000
101.209.5327	RADIO SUPPLIES	-	-	3,000	500
101.209.5329	SAFETY SUPPLIES	2,527	144	2,000	1,000
101.209.5337	SMALL TOOLS	204	34	500	500
101.209.5341	UNIFORM SUPPLIES	1,219	1,063	3,000	3,000
101.209.5349	VEHICLE REPAIR SUPPLIES	2,389	1,742	3,500	3,000
101.209.5371	DATA PROCESSING SUPPLIES	1,002	457	1,500	300
101.209.5373	OFFICE SUPPLIES	304	272	500	750
101.209.5401	TRAINING	-	1,050	4,000	3,000
101.209.5403	CONFERENCE FEES & EXPENSE	391	25	2,000	1,000
101.209.5407	DUES & SUBSCRIPTIONS	1,272	643	700	700
101.209.5413	EDUCATIONAL ASSISTANCE	-	-	500	500
101.209.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	90,500	102,500
101.209.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	TOTAL FIRE EXPENSES	225,096	193,774	391,400	391,145

212	EMS DEPARTMENT				
101.212.5101	SALARIES & WAGES	281,657	286,669	320,000	350,200
101.212.5102	LONGEVITY	3,060	3,420	5,000	4,200
101.212.5103	OVERTIME	24,928	23,891	34,000	25,000
101.212.5104	RETIREMENT FRINGE PAYOUT	-	-	34,000	31,000
101.212.5105	HOLIDAY-PERSONAL	27,011	33,404	31,500	34,700
101.212.5106	SICK LEAVE	4,250	10,358	10,000	10,000
101.212.5107	VACATION	16,517	13,316	19,000	20,000
101.212.5109	PART TIME RESCUE	138,552	150,109	155,000	120,000
101.212.5111	PERS	3,285	(425)	1,500	1,300
101.212.5112	MEDICARE	6,919	7,279	10,600	10,800
101.212.5113	FICA	7,949	12,046	9,700	9,300
101.212.5115	POLICE & FIRE PENSION	92,886	92,851	106,500	133,500
101.212.5116	UNEMPLOYMENT	-	-	2,000	-
101.212.5117	WORKERS' COMPENSATION	2,278	(6,631)	36,000	38,000
101.212.5121	HEALTH & LIFE INSURANCE	120,464	141,954	147,000	150,000
101.212.5123	OTHER BENEFITS	295	150	500	500
101.212.5201	ACCOUNTING SERVICES	12,390	15,765	16,000	16,000
101.212.5207	COMPUTER SUPPORT & CONSULTING	-	-	-	-
101.212.5211	CONTRACT SERVICES	-	-	-	18,200
101.212.5217	LEGAL SERVICES	-	-	-	-
101.212.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	500	500
101.212.5229	EQUIPMENT REPAIR & MAINTENANCE	150	783	2,000	1,000
101.212.5241	MAINTENANCE CONTRACTS-GENERAL	1,573	1,611	2,500	1,000
101.212.5247	RADIO REPAIR & MAINTENANCE	-	-	800	500
101.212.5257	VEHICLE REPAIR & MAINTENANCE	-	-	3,000	2,000
101.212.5261	ELECTRIC SERVICE	-	-	-	-
101.212.5264	TELEPHONE/DATA SERVICE	2,252	2,184	3,500	2,500
101.212.5271	GENERAL LIABILITY INSURANCE	-	-	-	-
101.212.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	2,000	1,000
101.212.5291	REFUNDS	1,142	1,596	3,000	4,000
101.212.5317	FUEL SUPPLIES	4,745	4,781	5,500	5,000
101.212.5319	GENERAL SUPPLIES	866	669	1,000	500
101.212.5323	MEDICAL SUPPLIES	5,034	7,184	9,200	10,000

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
101.212.5325	OXYGEN	867	907	1,500	1,500
101.212.5329	SAFETY SUPPLIES	184	72	500	500
101.212.5337	SMALL TOOLS	-	22	500	500
101.212.5341	UNIFORM SUPPLIES	946	928	3,000	2,500
101.212.5349	VEHICLE REPAIR SUPPLIES	466	861	2,000	1,000
101.212.5373	OFFICE SUPPLIES	148	103	500	300
101.212.5401	TRAINING	5,953	2,554	6,000	3,000
101.212.5403	CONFERENCE FEES & EXPENSE	547	438	1,000	500
101.212.5413	EDUCATIONAL ASSISTANCE	-	-	500	500
101.212.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	TOTAL EMS EXPENSES	767,314	808,849	986,800	1,011,000

219 CODE ENFORCEMENT DEPARTMENT

101.219.5101	SALARIES & WAGES	41,323	38,179	46,800	46,000
101.219.5102	LONGEVITY	-	-	-	240
101.219.5103	OVERTIME	-	-	2,000	500
101.219.5105	HOLIDAY-PERSONAL	-	379	2,600	2,625
101.219.5106	SICK LEAVE	-	-	600	500
101.219.5107	VACATION	-	89	1,500	1,200
101.219.5109	PART TIME WAGES	-	-	41,500	40,000
101.219.5111	PERS	5,723	5,411	14,000	12,600
101.219.5112	MEDICARE	594	560	1,500	1,325
101.219.5117	WORKERS' COMPENSATION	46	(428)	3,500	3,400
101.219.5121	HEALTH & LIFE INSURANCE	622	-	12,000	-
101.219.5123	OTHER BENEFITS	-	-	100	100
101.219.5201	ACCOUNTING	-	-	-	-
101.219.5211	CONTRACT SERVICES	14,800	18,182	26,750	18,000
101.219.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	150	200	200
101.219.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	200	200
101.219.5264	TELEPHONE/DATA SERVICE	-	-	750	300
101.219.5281	ADVERTISING	-	-	600	300
101.219.5291	REFUNDS	100	-	100	100
101.219.5317	FUEL SUPPLIES	311	521	1,000	800
101.219.5319	GENERAL SUPPLIES	100	-	200	200
101.219.5341	UNIFORM SUPPLIES	116	260	750	200
101.219.5371	DATA PROCESSING SUPPLIES	533	287	800	300
101.219.5373	OFFICE SUPPLIES	188	199	300	500
101.219.5401	TRAINING	-	-	1,000	600
101.219.5403	CONFERENCE FEES & EXPENSE	-	95	1,000	250
101.219.5407	DUES & SUBSCRIPTIONS	-	310	400	100
	TOTAL CODE ENFORCEMENT EXPENSES	64,455	64,194	160,150	130,540

307 PUBLIC SERVICE DEPARTMENT

101.307.5211	CONTRACT SERVICES	2,800	3,600	5,000	4,000
101.307.5245	PARKING LOT MAINTENANCE	-	-	-	-
101.307.5252	DITCH MAINTENANCE	4,220	3,397	4,400	3,650
101.307.5261	ELECTRIC SERVICE	59,236	52,629	70,000	62,000
101.307.5263	LANDFILL SERVICE	3,497	2,308	3,500	2,500
101.307.5305	CHEMICALS	1,849	-	1,500	1,000
101.307.5319	GENERAL SUPPLIES	-	-	-	-
101.307.5334	GROUNDS MAINTENANCE SUPPLIES	436	-	2,000	500
101.307.5335	STREET SIGNS	1,344	968	1,200	1,500
	TOTAL PUBLIC SERVICE EXPENSES	73,381	62,902	87,600	75,150

316 ENGINEERING & PUBLIC WORKS DEPARTMENT

101.316.5101	SALARIES & WAGES	43,885	54,330	61,000	62,000
101.316.5102	LONGEVITY	1,140	1,200	1,260	-
101.316.5103	OVERTIME	1,332	411	2,000	1,000
101.316.5105	HOLIDAY-PERSONAL	2,899	3,424	3,700	3,850
101.316.5106	SICK LEAVE	1,257	1,321	2,200	1,400
101.316.5107	VACATION	4,985	5,996	7,000	7,000
101.316.5111	PERS	8,477	9,158	10,500	11,000
101.316.5112	MEDICARE	761	909	1,100	1,125
101.316.5117	WORKERS' COMPENSATION	81	(814)	2,800	2,905
101.316.5121	HEALTH & LIFE INSURANCE	26,032	29,109	31,000	32,500
101.316.5123	OTHER BENEFITS	20	20	100	100
101.316.5207	COMPUTER SUPPORT & CONSULTING	1,916	1,227	2,200	1,500
101.316.5211	CONTRACT SERVICES	93,858	91,795	106,000	110,400

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
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	200
101.316.5241	MAINTENANCE CONTRACTS-GENERAL	770	1,065	1,200	-
101.316.5264	TELEPHONE/DATA SERVICE	-	-	-	-
101.316.5290	PRINTING & REPRODUCTION	-	-	300	500
101.316.5317	FUEL SUPPLIES	310	544	600	200
101.316.5319	GENERAL SUPPLIES	90	85	200	100
101.316.5337	SMALL TOOLS	-	-	500	200
101.316.5349	VEHICLE REPAIR SUPPLIES	252	-	500	250
101.316.5371	DATA PROCESSING SUPPLIES	990	546	1,000	-
101.316.5373	OFFICE SUPPLIES	223	134	250	1,500
101.316.5401	TRAINING	545	506	1,500	-
101.316.5403	CONFERENCE FEES & EXPENSE	207	443	700	-
101.316.5413	EDUCATIONAL ASSISTANCE	1,000	500	1,000	-
101.316.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	TOTAL ENGINEERING & PW EXPENSES	191,029	201,909	254,310	237,730

518 CITY GARAGE & MAINTENANCE DEPARTMENT

101.518.5101	SALARIES & WAGES	473,806	477,872	463,000	522,000
101.518.5102	LONGEVITY	9,960	8,220	9,420	9,600
101.518.5103	OVERTIME	21,998	19,897	29,600	24,000
101.518.5104	RETIREMENT FRINGE PAYOUT	-	-	82,000	66,400
101.518.5105	HOLIDAY-PERSONAL	28,251	27,451	29,500	30,400
101.518.5106	SICK LEAVE	11,061	8,642	54,000	19,000
101.518.5107	VACATION	42,089	39,417	43,800	39,000
101.518.5109	PART TIME WAGES	19,975	18,277	50,000	-
101.518.5111	PERS	91,776	85,990	96,000	90,100
101.518.5112	MEDICARE	8,336	8,518	10,000	9,350
101.518.5116	UNEMPLOYMENT	-	-	1,000	-
101.518.5117	WORKERS' COMPENSATION	672	(7,129)	25,000	25,200
101.518.5121	HEALTH & LIFE INSURANCE	195,270	200,537	235,000	248,050
101.518.5123	OTHER BENEFITS	886	558	1,200	1,300
101.518.5223	BUILDING REPAIR & MAINTENANCE	1,020	663	2,000	1,000
101.518.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	500	700	700
101.518.5229	EQUIPMENT REPAIR & MAINTENANCE	653	557	1,200	800
101.518.5237	JANITORIAL SERVICE	-	-	-	-
101.518.5261	ELECTRIC SERVICE	5,554	4,921	6,000	6,500
101.518.5262	GAS SERVICE	2,477	2,338	3,000	3,000
101.518.5264	TELEPHONE/DATA SERVICE	88	16	-	-
101.518.5265	TRASH DISPOSAL SERVICE	699	719	750	750
101.518.5271	GENERAL LIABILITY INSURANCE	-	-	-	-
101.518.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	2,000	1,000
101.518.5303	BUILDING SUPPLIES	1,007	256	3,000	2,500
101.518.5311	CUSTODIAL SUPPLIES	234	-	500	500
101.518.5312	EQUIPMENT REPAIR SUPPLIES	2,063	427	1,700	1,500
101.518.5319	GENERAL SUPPLIES	953	470	1,000	500
101.518.5327	RADIO SUPPLIES	-	-	1,000	250
101.518.5337	SMALL TOOLS	716	394	1,500	500
101.518.5349	VEHICLE REPAIR SUPPLIES	-	492	700	500
101.518.5371	DATA PROCESSING SUPPLIES	719	-	1,000	500
101.518.5401	TRAINING	1,947	699	2,000	1,500
101.518.5407	DUES & SUBSCRIPTIONS	37	37	50	50
101.518.5413	EDUCATIONAL ASSISTANCE	-	-	1,500	1,000
101.518.5503	CAPITAL OUTLAY - EQUIPMENT	2,185	-	4,000	29,000
101.518.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	TOTAL CITY GARAGE & MAINT EXPENSES	924,432	900,739	1,163,120	1,136,450

523 CEMETERY DEPARTMENT

101.523.5109	SEASONAL LABOR	9,318	10,709	12,000	-
101.523.5111	PERS	1,304	-	1,680	-
101.523.5112	MEDICARE	135	-	175	-
101.523.5116	UNEMPLOYMENT	-	-	500	500
101.523.5207	COMPUTER SUPPORT & CONSULTING	-	-	1,000	-
101.523.5211	CONTRACT SERVICES	200	150	600	400
101.523.5261	ELECTRIC SERVICE	721	688	800	850
101.523.5289	PAUPER BURIAL	1,950	650	6,000	2,000

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
101.523.5292	RENTAL EQUIPMENT	-	100	1,000	500
101.523.5299	ADMINISTRATIVE ALLOCATION	-	-	-	-
101.523.5303	BUILDING SUPPLIES	-	-	1,000	500
101.523.5312	EQUIPMENT REPAIR SUPPLIES	1,000	766	1,000	750
101.523.5317	FUEL SUPPLIES	825	1,400	1,600	950
101.523.5319	GENERAL SUPPLIES	991	884	1,000	1,000
101.523.5329	SAFETY SUPPLIES	155	-	200	200
101.523.5334	GROUNDS MAINTENANCE SUPPLIES	995	700	1,000	700
101.523.5337	SMALL TOOLS	506	-	1,000	500
101.523.5373	OFFICE SUPPLIES	-	-	200	100
101.523.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-
	TOTAL CEMETERY DEPARTMENT	18,100	16,047	30,755	8,950
	TOTAL GENERAL FUND EXPENSES	4,755,400	4,994,066	6,390,870	6,156,663

202 INCOME TAX FUND REVENUES

202.000.4120	INCOME TAX COLLECTIONS	2,416,558	2,466,683	2,463,000	2,400,000
	TOTAL INCOME TAX REVENUES	2,416,558	2,466,683	2,463,000	2,400,000

130 INCOME TAX DEPARTMENT

202.130.5101	SALARIES & WAGES	-	-	-	-
202.130.5102	LONGEVITY	-	-	-	-
202.130.5103	OVERTIME	-	-	-	-
202.130.5105	HOLIDAY-PERSONAL	-	-	-	-
202.130.5106	SICK LEAVE	-	-	-	-
202.130.5107	VACATION	-	-	-	-
202.130.5111	PERS	-	-	-	-
202.130.5112	MEDICARE	-	-	-	-
202.130.5117	WORKERS' COMPENSATION	100	-	-	-
202.130.5121	HEALTH & LIFE INSURANCE	-	-	-	-
202.130.5123	OTHER BENEFITS	-	-	-	-
202.130.5205	AUDITING	7,400	4,875	8,000	7,500
202.130.5207	COMPUTER SUPPORT & CONSULTING	2,857	2,915	5,100	3,000
202.130.5217	LEGAL SERVICES	913	492	2,500	500
202.130.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	-	-
202.130.5290	PRINTING & REPRODUCTION	951	1,578	2,500	3,200
202.130.5291	REFUNDS	58,944	40,608	75,000	100,000
202.130.5371	DATA PROCESSING SUPPLIES	157	-	1,000	500
202.130.5373	OFFICE SUPPLIES	314	133	600	250
202.130.5375	POSTAGE	1,175	-	-	-
202.130.5401	TRAINING	-	-	-	-
202.130.5403	CONFERENCE FEES & EXPENSE	-	-	-	-
202.130.5409	MILEAGE REIMBURSEMENT	-	-	-	-
202.130.5903	TRANSFER FROM INCOME TAX-DESIGNATED	2,351,500	2,460,937	2,430,000	2,285,000
	TOTAL INCOME TAX EXPENSES	2,424,313	2,511,538	2,524,700	2,399,950

203 STREET MAINTENANCE & REPAIR FUND REVENUES

203.000.4240	MOTOR VEHICLE LICENSE	35,651	34,052	40,000	37,000
203.000.4250	GASOLINE TAX CENTS PER GALLON	-	-	-	-
203.000.4252	GASOLINE EXCISE TAX	179,707	223,326	300,000	277,500
203.000.4611	REIMBURSEMENTS-REFUNDS	3,767	22	2,000	2,000
203.000.4613	SALE OF FIXED ASSETS	-	-	2,000	-
203.000.4660	INTEREST EARNED	9,130	8,380	7,000	2,400
203.000.4710	TRANSFER FROM INCOME TAX	-	-	-	-
	TOTAL STREET MAINTENANCE REVENUES	228,255	265,780	351,000	318,900

361 STREET MAINTENANCE DEPARTMENT

203.361.5207	COMPUTER SUPPORT & CONSULTING	472	472	600	600
203.361.5211	CONTRACT SERVICES	201	728	9,800	1,000
203.361.5218	LICENCES & PERMITS	174	194	250	250
203.361.5229	EQUIPMENT REPAIR & MAINTENANCE	1,995	-	2,000	1,000
203.361.5241	MAINTENANCE CONTRACTS-GENERAL	723	1,219	1,500	1,200
203.361.5250	STORM SEWER LINE MAINTENANCE	-	-	3,000	-
203.361.5253	TRAFFIC-STREET LIGHT MAINTENANCE	2,900	-	3,000	2,500
203.361.5257	VEHICLE REPAIR & MAINTENANCE	38	(37)	2,000	1,000
203.361.5271	GENERAL LIABILITY INSURANCE	-	-	-	-

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
203.361.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	2,000	1,000
203.361.5292	RENTAL EQUIPMENT	-	-	1,500	1,000
203.361.5299	ADMINISTRATIVE ALLOCATION	135,073	115,746	95,000	170,500
203.361.5312	EQUIPMENT REPAIR SUPPLIES	7,925	5,606	6,000	5,000
203.361.5317	FUEL SUPPLIES	15,664	14,414	15,000	13,000
203.361.5319	GENERAL SUPPLIES	1,177	499	1,200	750
203.361.5327	RADIO SUPPLIES	-	-	800	200
203.361.5329	SAFETY SUPPLIES	1,404	528	2,000	1,000
203.361.5331	SALT SUPPLIES	14,274	6,290	20,000	15,000
203.361.5333	STREET REPAIR SUPPLIES	47,739	36,982	71,200	40,000
203.361.5334	GROUNDS MAINTENANCE SUPPLIES	464	-	500	400
203.361.5335	STREET SIGNS	-	-	-	-
203.361.5337	SMALL TOOLS	576	-	1,000	500
203.361.5339	TRAFFIC SIGNS	2,943	2,718	5,000	3,500
203.361.5341	UNIFORM SUPPLIES	1,000	-	1,000	1,300
203.361.5348	STORM SEWER SUPPLIES	1,958	-	2,500	500
203.361.5349	VEHICLE REPAIR SUPPLIES	2,412	6,013	6,500	5,000
203.361.5371	DATA PROCESSING SUPPLIES	-	-	1,000	-
203.361.5373	OFFICE SUPPLIES	173	34	300	200
203.361.5401	TRAINING	-	109	1,000	500
203.361.5503	CAPITAL OUTLAY - EQUIPMENT	40,000	4,850	8,000	4,000
203.361.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	-
203.361.5507	CAPITAL OUTLAY - OTHER	50,000	20,000	-	-
	TOTAL STREET MAINTENANCE EXPENSES	329,286	216,365	263,650	270,900

204 SCHOOL RESOURCE OFFICER REVENUES

204.000.4260	GRANT PROCEEDS	17,473	18,580	15,000	15,000
204.000.4760	TRANSFERS IN: OTHER	-	-	-	-
	TOTAL SRO REVENUES	17,473	18,580	15,000	15,000
204.000.5101	SALARIES & WAGES	12,000	15,000	15,000	15,000
	TOTAL SRO EXPENSES	12,000	15,000	15,000	15,000

206 STATE HIGHWAY IMPROVEMENT FUND REVENUES

206.000.4240	MOTOR VEHICLE LICENSE	2,891	2,761	3,000	3,000
206.000.4250	GASOLINE TAX CENTS PER GALLON	-	-	-	-
206.000.4252	GASOLINE EXCISE TAX	14,571	18,108	15,000	22,500
206.000.4660	INTEREST EARNED	6,013	7,341	7,800	4,600
206.000.4710	TRANSFER FROM INCOME TAX	-	-	-	-
	TOTAL STATE HIGHWAY REVENUES	23,475	28,210	25,800	30,100

STATE HIGHWAY DEPARTMENT

206.362.5211	CONTRACT SERVICES	-	-	-	-
206.362.5319	GENERAL SUPPLIES	-	-	-	-
206.362.5331	SALT SUPPLIES	13,529	11,464	20,000	15,000
206.362.5333	STREET REPAIR SUPPLIES	-	-	5,000	-
206.362.5335	STREET SIGNS	-	-	-	-
206.362.5339	TRAFFIC SIGNS	960	-	1,000	500
206.362.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	TOTAL STATE HIGHWAY EXPENSES	14,489	11,464	26,000	15,500

208 RECREATION FUND REVENUES

208.000.4110	REAL ESTATE TAX	39,124	39,602	43,500	43,106
208.000.4113	MOBILE HOME TAX	22	-	30	30
208.000.4130	LODGING TAX	3,114	3,123	3,100	3,800
208.000.4211	HOMESTEAD AND ROLLBACK TAX	4,507	4,398	5,000	5,000
208.000.4260	GRANT PROCEEDS	500	-	-	85,000
208.000.4340	SWIMMING POOL SALES - FEES	19,834	19,868	20,000	18,000
208.000.4341	PHYSICAL FITNESS FEES	4,005	3,269	3,200	3,000
208.000.4342	CONCESSION STAND SALES	5,096	5,820	5,800	5,000
208.000.4350	RENTALS-RESERVATIONS	17,777	15,060	15,000	15,000

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
208.000.4352	FESTIVAL REVENUE	16,230	18,959	19,000	13,400
208.000.4611	REIMBURSEMENTS-REFUNDS	-	60	-	100
208.000.4613	SALE OF FIXED ASSETS	-	3,702	500	-
208.000.4620	DONATIONS	14,847	27,481	31,500	25,000
208.000.4660	INTEREST EARNED	10,313	10,299	10,000	10,000
208.000.4710	TRANSFER FROM INCOME TAX	126,500	83,053	134,000	134,000
	TOTAL RECREATION REVENUE	261,868	234,694	290,630	360,436

472 PARKS & RECREATION DEPARTMENT

208.472.5101	SALARIES & WAGES	57,464	59,162	73,000	71,300
208.472.5102	LONGEVITY	240	300	360	420
208.472.5103	OVERTIME	9,450	9,485	11,600	12,500
208.472.5105	HOLIDAY-PERSONAL	3,093	3,397	3,500	3,450
208.472.5106	SICK LEAVE	-	61	1,150	650
208.472.5107	VACATION	1,930	1,802	2,500	2,600
208.472.5109	SEASONAL LABOR - RECREATION	31,812	30,903	44,000	32,000
208.472.5110	SEASONAL LABOR - POOL	32,066	29,969	34,000	32,000
208.472.5111	PERS	19,799	18,911	22,400	22,000
208.472.5112	MEDICARE	1,955	1,939	2,400	2,300
208.472.5116	UNEMPLOYMENT	-	-	1,000	-
208.472.5117	WORKERS' COMPENSATION	199	(1,887)	5,800	5,900
208.472.5121	HEALTH & LIFE INSURANCE	9,930	10,579	12,000	11,000
208.472.5123	OTHER BENEFITS	1,625	1,543	1,300	1,300
208.472.5202	SALES TAX	340	386	500	400
208.472.5211	CONTRACT SERVICES	508	435	638	-
208.472.5213	COUNTY AUDITOR FEES	1,180	1,156	1,400	1,300
208.472.5218	LICENCES & PERMITS	754	747	1,200	1,000
208.472.5223	BUILDING REPAIR & MAINTENANCE	-	370	1,500	800
208.472.5225	BUILDING SECURITY	360	360	400	400
208.472.5229	EQUIPMENT REPAIR & MAINTENANCE	275	938	1,000	500
208.472.5231	GROUNDS MAINTENANCE	-	446	700	700
208.472.5241	MAINTENANCE CONTRACTS-GENERAL	-	-	500	-
208.472.5245	PARKING LOT MAINTENANCE	-	-	2,000	500
208.472.5257	VEHICLE REPAIR & MAINTENANCE	-	585	1,500	1,000
208.472.5261	ELECTRIC SERVICE	17,043	15,093	17,500	17,000
208.472.5262	GAS SERVICE	783	859	1,300	1,000
208.472.5264	TELEPHONE/DATA SERVICE	-	-	-	-
208.472.5265	TRASH DISPOSAL SERVICE	1,324	1,278	1,600	1,400
208.472.5271	GENERAL LIABILITY INSURANCE	-	-	-	-
208.472.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	2,000	1,000
208.472.5281	ADVERTISING	-	-	250	-
208.472.5284	FESTIVAL IN PARK	11,345	11,369	15,000	13,000
208.472.5291	REFUNDS	240	-	750	1,500
208.472.5297	OTHER SERVICES	6,250	6,075	6,250	6,500
208.472.5303	BUILDING SUPPLIES	2,620	2,343	3,000	2,200
208.472.5305	CHEMICALS	3,636	3,300	4,000	3,600
208.472.5309	CONCESSION SUPPLIES	2,573	2,344	3,000	2,500
208.472.5311	CUSTODIAL SUPPLIES	1,100	500	1,363	1,200
208.472.5312	EQUIPMENT REPAIR SUPPLIES	2,884	1,909	3,000	2,500
208.472.5315	FIREWORKS	3,525	4,725	5,000	5,000
208.472.5317	FUEL SUPPLIES	5,809	5,087	5,000	5,000
208.472.5319	GENERAL SUPPLIES	3,446	2,014	4,000	3,000
208.472.5329	SAFETY SUPPLIES	1,466	254	3,000	1,000
208.472.5334	GROUNDS MAINTENANCE SUPPLIES	5,539	6,654	7,000	7,000
208.472.5337	SMALL TOOLS	200	-	200	500
208.472.5341	UNIFORM SUPPLIES	1,369	795	1,500	1,000
208.472.5349	VEHICLE REPAIR SUPPLIES	-	514	1,000	500
208.472.5371	DATA PROCESSING SUPPLIES	32	-	-	-
208.472.5373	OFFICE SUPPLIES	583	332	750	500
208.472.5401	TRAINING	889	895	2,000	1,000
208.472.5407	DUES & SUBSCRIPTIONS	500	465	500	500
208.472.5409	MILEAGE REIMBURSEMENT	-	-	400	-
208.472.5413	EDUCATIONAL ASSISTANCE	-	-	500	-
208.472.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	-	-	-	15,000
208.472.5503	CAPITAL OUTLAY - EQUIPMENT	-	11,000	20,000	88,500
208.472.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
208.472.5509	CAPITAL OUTLAY - DONATIONS	-	-	-	25,000
208.472.5556	LAND ACQUISITION	-	-	-	-

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
208.472.5922	OTHER TRANSFERS	-	-		
208.472.5930	ADVANCES OUT	-	-		
	TOTAL PARKS & RECREATION EXPENSES	246,134	249,392	336,210	410,920

209 AIRPORT FUND REVENUES

209.000.4251	AVIATION GRANT	-	-	-	
209.000.4360	SALE OF GASOLINE	86,966	79,795	85,000	75,000
209.000.4612	SUNDRY	-	-	-	
	TOTAL AIRPORT REVENUES	86,966	79,795	85,000	75,000

560 AIRPORT DEPARTMENT

209.560.5202	SALES TAX	61	17	500	250
209.560.5211	CONTRACT SERVICES	-	-	-	-
209.560.5215	ENGINEERING CONSULTANTS	-	-	3,000	-
209.560.5218	LICENCES & PERMITS	350	378	500	500
209.560.5231	GROUPS MAINTENANCE	304	350	350	400
209.560.5261	ELECTRIC SERVICE	396	455	500	500
209.560.5273	OTHER INSURANCE-AV LIABILITY	3,800	3,800	5,434	5,400
209.560.5299	ADMINISTRATIVE ALLOCATION	45,024	22,290	17,266	-
209.560.5317	FUEL SUPPLIES	69,907	55,210	70,000	65,000
209.560.5319	GENERAL SUPPLIES	-	190	200	200
	TOTAL AIRPORT EXPENSES	119,843	82,690	94,750	72,250

211 POLICE INCOME TAX FUND REVENUES

211.000.4120	INCOME TAX COLLECTIONS	302,142	308,321	306,000	300,000
211.000.4720	TRANSFERS IN		-	-	-
211.000.4750	ADVANCES IN		-	-	-
	TOTAL POLICE INCOME TAX REVENUES	302,142	308,321	306,000	300,000

211 POLICE DEPARTMENT

211.000.5101	SALARIES & WAGES	169,860	137,409	191,700	198,000
211.000.5102	LONGEVITY	960	1,200	1,700	2,280
211.000.5103	OVERTIME	30,339	25,742	17,000	28,400
211.000.5105	HOLIDAY-PERSONAL	9,217	8,178	11,400	12,600
211.000.5106	SICK LEAVE	2,912	9,734	7,000	6,600
211.000.5107	VACATION	6,899	9,627	9,000	12,400
211.000.5111	PERS	449			-
211.000.5112	MEDICARE	3,334	2,839	3,500	3,800
211.000.5115	POLICE & FIRE PENSION	69,119	56,307	70,800	76,600
211.000.5117	WORKERS' COMPENSATION	251	173	8,700	9,750
211.000.5121	HEALTH & LIFE INSURANCE	72,073	91,185	93,500	130,400
211.000.5123	OTHER BENEFITS	120	-	1,000	500
211.000.5291	REFUNDS	-	-	-	-
211.000.5341	UNIFORM SUPPLIES	-	-	-	-
211.000.5413	EDUCATIONAL ASSISTANCE	-	-	1,000	500
211.000.5950	ADVANCES OUT	-	-		
	TOTAL POLICE TAX EXPENSES	365,532	342,394	416,300	481,830

214 RECYCLING FUND REVENUES

214.000.4260	GRANT PROCEEDS	-	-	14,134	14,134
214.000.4369	OTHER RECYCLING	4,365	1,033	1,500	3,500
214.000.4378	RECYCLING FEE	5,910	5,934	6,000	6,000
214.000.4379	TIRE RECYCLING FEE	794	390	500	500
	TOTAL RECYCLING REVENUES	11,069	7,357	22,134	24,134
214.000.5260	BRUSH/CONCRETE GRINDING	5,104	5,475	6,000	6,000
214.000.5267	RECYCLING DISPOSAL	600	600	3,200	3,534
214.000.5268	PLASTIC RECYCLING	-	-	-	-
214.000.5269	TIRE DISPOSAL	-	1,510	1,600	1,500

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
214.000.5507	CAPITAL OUTLAY - OTHER	-	-	12,000	12,000
	TOTAL RECYCLING EXPENSES	5,704	7,585	22,800	23,034

215 COMMUNITY ACTION FUND REVENUE

215.000.4611	REIMBURSEMENTS REFUNDS	120	-	1,000	1,000
215.000.4620	DONATIONS	500	150	1,000	4,000
215.000.4720	TRANSFERS IN	-	-	-	-
	TOTAL COMMUNITY ACTION REVENUE	620	150	2,000	5,000
215.000.5319	GENERAL SUPPLIES	764	550	2,000	5,000
	TOTAL COMMUNITY ACTION EXPENSE	764	550	2,000	5,000

221 POLICE PENSION FUND REVENUE

221.000.4110	REAL ESTATE TAX	23,718	25,197	26,500	28,737
221.000.4111	PERSONAL PROPERTY TAX	-	-	-	-
221.000.4113	MOBILE HOME TAX	13	-	-	-
221.000.4114	COMMERCIAL ACTIVITY TAX	-	-	-	-
221.000.4211	HOMESTEAD AND ROLLBACK TAX	2,773	2,863	3,000	2,900
	TOTAL POLICE PENSION REVENUE	26,505	28,060	29,500	31,637
221.000.5115	POLICE & FIRE PENSION	26,589	-	28,500	27,000
221.000.5213	COUNTY AUDITOR FEES	717	737	1,000	1,000
	TOTAL POLICE PENSION EXPENSE	27,305	737	29,500	28,000

227 LOCAL CORONAVIRUS RELIEF FUND

227.000.4260	GRANT PROCEEDS	-	-	510,740	-
	TOTAL LOCAL CORONAVIRUS RELIEF FUND			510,740	
227.000.5101	SALARIES & WAGES			90,740	
227.000.5103	OVERTIME			20,000	
227.000.5106	SICK LEAVE			4,500	
227.000.5205	AUDITING			4,000	
227.000.5211	CONTRACT SERVICES			65,500	
227.000.5311	CUSTODIAL SUPPLIES			15,000	
227.000.5319	GENERAL SUPPLIES			10,000	
227.000.5323	MEDICAL SUPPLIES			5,000	
227.000.5329	SAFETY SUPPLIES			10,000	
227.000.5501	CAPITAL OUTLAY: BLDG & IMPR			115,000	
227.000.5503	CAPITAL OUTLAY: EQUIPMENT			125,000	
227.000.5505	CAPITAL OUTLAY: VEHICLES			46,000	
	TOTAL LOCAL CORONAVIRUS RELIEF FUND			510,740	

253 URBAN DEVELOPMENT BLOCK GRANT FUND REVENUE

253.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-
	TOTAL UDBG REVENUE	-	-	-	-
253.000.5319	GENERAL SUPPLIES	-	-	-	-
253.000.5507	CAPITAL OUTLAY - OTHER	-	-	4,935	4,935
253.000.5922	OTHER TRANSFERS	-	-	-	-
	TOTAL UDBG EXPENSE	-	-	4,935	4,935

254 ISSUE I FUND REVENUE

254.000.4260	GRANT PROCEEDS	93,804	-	100,000	207,000
254.000.4730	NOTE/BOND/DEBT PROCEEDS	54,232	-	30,000	364,612
254.000.4740	TRANSFER FROM: SEWER FUND	-	-	-	-
	TOTAL ISSUE I REVENUE	148,035	-	130,000	571,612

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
254.000.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	-	-	-	-
254.000.5507	CAPITAL OUTLAY - OTHER	148,035	-	125,000	319,000
	TOTAL ISSUE I EXPENSE	148,035	-	125,000	319,000

**256 COMMUNITY DEVELOPMENT BLOCK GRANT FUND
REVENUE**

256.000.4260	GRANT PROCEEDS	-	40,000	-	55,000
256.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-
256.000.4750	ADVANCES IN	-	40,000	-	-
256.000.4760	TRANSFER FROM: OTHER	-	-	-	-
	TOTAL CDBG REVENUE	-	80,000	-	55,000

256.000.5507	CAPITAL OUTLAY - OTHER	-	40,000	-	55,000
256.000.5923	REPAYMENT OF ADVANCE	-	40,000	-	-
	TOTAL CDBG EXPENSE	-	80,000	-	55,000

**272 DUI EDUCATION FUND
REVENUE**

272.000.4520	DUI EDUCATION FINES	195	333	500	500
272.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-
	TOTAL DUI EDUCATION REVENUE	195	333	500	500

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	353	149	-	500
272.000.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-
	TOTAL DUI EDUCATION EXPENSE	353	149	-	500

**285 MUNI ROAD FUND
REVENUE**

285.000.4270	PERMISSIVE TAX	24,218	29,265	26,000	27,100
285.000.4760	TRANSFER FROM: OTHER	-	-	-	-
	TOTAL MUNI RD FUND REVENUE	24,218	29,265	26,000	27,100

285.000.5507	CAPITAL OUTLAY - OTHER	164,444	17,956	100,100	75,000
285.000.5922	OTHER TRANSFERS	-	-	-	-
	TOTAL MUNI RD FUND EXPENSE	164,444	17,956	100,100	75,000

**286 AUTO REGISTRATION CITY LEVY FUND
REVENUE**

286.000.4241	AUTO REGISTRATION CITY SHARE	52,824	53,740	55,000	55,000
	TOTAL AUTO REGISTRATION REVENUE	52,824	53,740	55,000	55,000

286.000.5507	CAPITAL OUTLAY - OTHER	25,000	50,000	50,000	75,000
	TOTAL AUTO REGISTRATION EXPENSE	25,000	50,000	50,000	75,000

**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	10,000	9,887	10,000	10,000
	TOTAL TREE COMMISSION REVENUE	10,180	9,987	20,000	10,000

296.000.5211	CONTRACT SERVICES	-	10,900	10,000	5,000
296.000.5319	GENERAL SUPPLIES	2,747	2,030	5,000	5,000

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
296.000.5403	CONFERENCE FEES & EXPENSE	30	-	-	
	TOTAL TREE COMMISSION EXPENSE	2,777	12,930	15,000	10,000

**297 POLICE RESTITUTION FUND
REVENUE**

297.000.4512	NORWALK MUNICIPAL COURT FINES	2,731	891	1,000	1,000
297.000.4630	RESTITUTION	4,139	-	500	1,000
	TOTAL POLICE RESTITUTION REVENUE	6,870	891	1,500	2,000
297.000.5103	OVERTIME	2,700	1,180	1,300	1,500
297.000.5112	MEDICARE	58	14	25	25
297.000.5115	POLICE & FIRE PENSION	542	271	200	300
297.000.5319	GENERAL SUPPLIES	399	100	-	200
	TOTAL POLICE RESTITUTION EXPENSE	3,699	1,565	1,525	2,025

**299 MILITARY MEMORIAL FUND
REVENUE**

299.000.4620	DONATIONS	4,454	35,158	25,000	10,000
	TOTAL MILITARY MEMORIAL REVENUE	4,454	35,158	25,000	10,000
299.000.5319	GENERAL SUPPLIES	-	13,415	20,000	10,000
299.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	TOTAL MILITARY MEMORIAL EXPENSE	-	13,415	20,000	10,000

**301 INCOME TAX CAPITAL IMPROVEMENT FUND
REVENUE**

301.000.4120	INCOME TAX COLLECTIONS	604,139	616,592	611,000	600,000
301.000.4260	GRANT PROCEEDS	-	-	450,000	-
301.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-
301.000.4613	SALE OF FIXED ASSETS	-	365	-	-
301.000.4710	TRANSFER FROM INCOME TAX	61,575	-	-	-
301.000.4713	TRANSFER FROM: OTHER	-	-	-	-
301.000.4730	NOTE/BOND/DEBT PROCEEDS	250,000	-	-	-
301.000.4750	ADVANCES IN	-	40,000	40,000	40,000
	TOTAL INCOME TAX CAPITAL REVENUE	915,714	656,957	1,101,000	640,000
301.000.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	64,766	17,035	55,000	138,000
301.000.5503	CAPITAL OUTLAY - EQUIPMENT	71,622	65,509	85,700	23,500
301.000.5505	CAPITAL OUTLAY - VEHICLES	76,017	249,999	98,000	42,000
301.000.5507	CAPITAL OUTLAY - OTHER	271,598	207,925	680,964	90,000
301.000.5912	TRANSFER TO NOTE RETIREMENT	160,000	182,710	182,710	220,000
301.000.5930	ADVANCES OUT	-	40,000	40,000	40,000
	TOTAL INCOME TAX CAPITAL EXPENSE	644,003	763,178	1,142,374	553,500

**416 DEBT RETIREMENT FUND
REVENUE**

416.000.4660	INTEREST EARNED	1,031	1,030	1,000	1,000
416.000.4730	NOTE/BOND/DEBT PROCEEDS	195,000	391,000	337,000	288,000
416.000.4740	TRANSFER FROM: CAPITAL IMPROV FUND	160,000	182,710	182,710	220,000
	TOTAL DEBT RETIREMENT REVENUE	356,031	574,740	520,710	509,000
416.000.5601	NOTE PRINCIPAL	224,000	445,000	391,000	342,500
416.000.5602	NOTE INTEREST	3,016	10,593	9,345	3,050
416.000.5613	BOND FEES	2,750	6,000	6,000	6,000
416.000.5621	OPWC PRINCIPAL	115,070	58,218	118,074	156,750
	TOTAL DEBT RETIREMENT EXPENSE	344,835	519,811	524,419	508,300

**603 WATER FUND
REVENUE**

603.000.4260	GRANT PROCEEDS	-	-	70,000	35,000
603.000.4370	WATER METERED	1,425,283	1,431,526	1,513,500	1,600,000

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
603.000.4372	HYDRANT, SPRINKLER & CONSTRUCTION	35,355	56,160	34,320	38,000
603.000.4375	METER TURN ONS-TESTS	4,822	3,890	6,200	5,000
603.000.4376	BULK WATER	45,527	43,683	52,500	48,000
603.000.4381	LAB ANALYSIS & HIGH STRENGTH	10,924	13,401	10,000	11,000
603.000.4384	DUCK BLIND DEPOSIT	50	50	200	200
603.000.4385	RECONNECT FEE	21,002	32,530	22,700	30,000
603.000.4395	ON ACCOUNT	2,699	(3,573)	-	-
603.000.4611	REIMBURSEMENTS-REFUNDS	(516)	147	500	500
603.000.4612	SUNDRY	1,020	-	-	-
603.000.4613	SALE OF FIXED ASSETS	-	-	-	-
603.000.4614	DELINQUENT FEES, INTEREST	-	-	-	-
603.000.4660	INTEREST EARNED	-	25,948	-	-
603.000.4665	RADIO READ ADDITIONAL FEES	1,776	-	-	-
603.000.4720	TRANSFERS IN	-	-	-	-
603.000.4730	NOTE/BOND/DEBT PROCEEDS	58,630	-	-	181,855
	TOTAL WATER FUND REVENUE	1,606,571	1,609,090	1,712,420	1,949,555

641 WATER PLANT DEPARTMENT					
603.641.5101	SALARIES & WAGES	268,039	231,971	260,000	252,100
603.641.5102	LONGEVITY	5,460	6,240	6,400	5,400
603.641.5103	OVERTIME	10,963	9,864	12,500	11,000
603.641.5104	RETIREMENT FRINGE PAYOUT	-	23,332	59,500	44,300
603.641.5105	HOLIDAY-PERSONAL	17,483	13,861	15,000	15,000
603.641.5106	SICK LEAVE	17,640	1,294	12,500	13,400
603.641.5107	VACATION	35,682	22,442	22,000	14,900
603.641.5111	PERS	52,944	39,333	46,000	42,800
603.641.5112	MEDICARE	4,881	4,171	5,000	4,450
603.641.5117	WORKERS' COMPENSATION	497	(5,011)	12,000	11,500
603.641.5121	HEALTH & LIFE INSURANCE	127,887	128,220	154,000	129,500
603.641.5123	OTHER BENEFITS	411	193	500	400
603.641.5211	CONTRACT SERVICES	4,909	6,855	10,000	5,000
603.641.5215	ENGINEERING CONSULTANTS	24,100	15,232	65,000	7,500
603.641.5216	LABORATORY SERVICES	6,766	6,748	10,000	8,500
603.641.5218	LICENSES & PERMITS	11,189	8,215	8,000	8,500
603.641.5223	BUILDING REPAIR & MAINTENANCE	5,700	-	10,000	5,000
603.641.5229	EQUIPMENT REPAIR & MAINTENANCE	10,055	5,417	7,000	8,000
603.641.5231	GROUNDS MAINTENANCE	-	-	-	1,050
603.641.5237	JANITORIAL SERVICE	-	-	-	-
603.641.5241	MAINTENANCE CONTRACTS-GENERAL	5,858	774	12,000	5,000
603.641.5257	VEHICLE REPAIR & MAINTENANCE	-	-	2,000	2,000
603.641.5261	ELECTRIC SERVICE	69,176	56,244	75,000	72,000
603.641.5262	GAS SERVICE	7,768	8,287	10,000	8,700
603.641.5264	TELEPHONE/DATA SERVICE	4,113	10,024	12,000	12,000
603.641.5271	GENERAL LIABILITY INSURANCE	-	-	-	-
603.641.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	2,000	1,000
603.641.5299	ADMINISTRATIVE ALLOCATION	323,924	257,003	435,000	276,600
603.641.5303	BUILDING SUPPLIES	-	-	2,000	2,500
603.641.5305	CHEMICALS	163,314	104,193	122,000	136,200
603.641.5311	CUSTODIAL SUPPLIES	527	342	1,000	500
603.641.5312	EQUIPMENT REPAIR SUPPLIES	9,504	3,982	10,000	8,000
603.641.5317	FUEL SUPPLIES	2,308	1,921	4,300	2,700
603.641.5319	GENERAL SUPPLIES	4,399	2,487	7,000	3,500
603.641.5321	LABORATORY SUPPLIES	18,463	17,668	25,000	21,000
603.641.5329	SAFETY SUPPLIES	804	532	1,500	500
603.641.5341	UNIFORM SUPPLIES	192	344	2,000	2,500
603.641.5349	VEHICLE REPAIR SUPPLIES	154	415	1,000	1,500
603.641.5371	DATA PROCESSING SUPPLIES	50	-	500	300
603.641.5373	OFFICE SUPPLIES	661	482	750	750
603.641.5401	TRAINING	2,539	2,774	6,000	4,000
603.641.5413	EDUCATIONAL ASSISTANCE	-	-	2,000	1,000
603.641.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	-	-	-	-
603.641.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-
603.641.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	-
603.641.5507	CAPITAL OUTLAY - OTHER	18,324	8,880	-	-
	TOTAL WATER PLANT EXPENSE	1,236,685	994,729	1,448,450	1,150,550

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
642	WATER DISTRIBUTION DEPARTMENT				
603.642.5207	COMPUTER SUPPORT & CONSULTING	400	843	1,200	900
603.642.5211	CONTRACT SERVICES	1,488	550	2,000	1,500
603.642.5218	LICENCES & PERMITS	215	90	300	300
603.642.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-
603.642.5229	EQUIPMENT REPAIR & MAINTENANCE	785	(142)	2,000	2,000
603.642.5257	VEHICLE REPAIR & MAINTENANCE	-	-	500	500
603.642.5259	WATER MAIN MAINTENANCE	5,975	-	2,000	2,000
603.642.5261	ELECTRIC SERVICE	-	-	800	-
603.642.5262	GAS SERVICE	-	-	1,000	500
603.642.5264	TELEPHONE/DATA SERVICE	-	-	-	-
603.642.5271	GENERAL LIABILITY INSURANCE	-	-	-	-
603.642.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	1,199	-	2,000	1,000
603.642.5288	LEASES-UTILITY LINES, ETC.	400	-	1,000	500
603.642.5291	REFUNDS	39	196	5,000	250
603.642.5299	ADMINISTRATIVE ALLOCATION	360,195	172,000	188,556	227,300
603.642.5303	BUILDING SUPPLIES	-	-	500	300
603.642.5312	EQUIPMENT REPAIR SUPPLIES	2,119	3,406	3,500	3,000
603.642.5314	FIRE HYDRANT REPAIR SUPPLIES	593	-	4,000	3,000
603.642.5317	FUEL SUPPLIES	8,545	8,081	9,000	7,000
603.642.5319	GENERAL SUPPLIES	(156)	197	1,200	950
603.642.5327	RADIO SUPPLIES	-	-	600	200
603.642.5329	SAFETY SUPPLIES	600	375	600	400
603.642.5333	STREET REPAIR SUPPLIES	-	-	3,000	-
603.642.5337	SMALL TOOLS	412	430	500	400
603.642.5341	UNIFORM SUPPLIES	751	477	1,000	750
603.642.5343	WATER METERS	15,120	41,432	50,000	40,000
603.642.5345	WATER LINE SUPPLIES	11,143	5,585	15,000	10,000
603.642.5349	VEHICLE REPAIR SUPPLIES	1,480	1,500	2,500	2,000
603.642.5373	OFFICE SUPPLIES	146	131	200	200
603.642.5401	TRAINING	3,000	350	3,000	2,000
603.642.5503	CAPITAL OUTLAY - EQUIPMENT	-	1,250	-	-
603.642.5505	CAPITAL OUTLAY - VEHICLES	62,495	-	52,000	21,500
603.642.5507	CAPITAL OUTLAY - OTHER	294,549	1,828	-	-
603.642.5631	OWDA PRINCIPAL	-	-	-	-
603.642.5632	OWDA INTEREST	-	-	-	-
	TOTAL WATER DISTRIBUTION EXPENSE	771,491	238,579	352,956	328,450

643	RESERVOIR DEPARTMENT				
603.643.5211	CONTRACT SERVICES	1,639	1,842	2,500	3,000
603.643.5216	LABORATORY SERVICES	3,050	2,500	3,500	3,000
603.643.5218	LICENCES & PERMITS	2,116	1,867	2,200	2,100
603.643.5223	BUILDING REPAIR & MAINTENANCE	-	-	10,000	3,500
603.643.5229	EQUIPMENT REPAIR & MAINTENANCE	-	500	3,500	3,000
603.643.5245	PARKING LOT MAINTENANCE	-	-	-	1,500
603.643.5261	ELECTRIC SERVICE	49,773	42,331	50,000	52,000
603.643.5291	REFUNDS - DUCK BLIND	50	-	300	200
603.643.5294	REAL ESTATE TAXES	276	296	400	400
603.643.5304	CHEMICALS	11,261	-	20,000	17,500
603.643.5319	GENERAL SUPPLIES	1,619	3,272	3,500	3,000
603.643.5334	GROUNDS MAINTENANCE SUPPLIES	315	1,860	6,000	2,000
603.643.5507	CAPITAL OUTLAY - OTHER	30,000	81,404	170,000	20,000
	TOTAL RESERVOIR EXPENSE	100,100	135,872	271,900	111,200

TOTAL WATER FUND EXPENSE	2,108,276	1,369,180	2,073,306	1,590,200
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604	WATER POLLUTION CONTROL PLANT REVENUE				
604.000.4373	CITY PROPERTY LEASE	1,884	1,884	-	-
604.000.4380	SEWER SALES	1,616,010	1,585,981	1,717,700	1,639,000
604.000.4381	LAB ANALYSIS & HIGH STRENGTH	28,296	38,770	51,500	38,000
604.000.4383	SEPTAGE PROCESSING FEES	78,151	49,430	80,000	64,000
604.000.4385	RECONNECT FEE	20,921	941	20,000	10,000
604.000.4612	SUNDRY	-	-	2,000	-
604.000.4614	DELINQUENT FEES, INTEREST	-	-	-	3,000

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
604.000.4660	INTEREST EARNED	-	15,637	-	-
	TOTAL WPCP FUND REVENUE	1,745,262	1,692,643	1,871,200	1,754,000
651	WATER POLLUTION CONTROL PLANT DEPARTMENT				
604.651.5101	SALARIES & WAGES	406,957	399,850	416,000	360,000
604.651.5102	LONGEVITY	9,840	10,800	10,100	9,800
604.651.5103	OVERTIME	13,857	14,301	18,000	15,400
604.651.5104	RETIREMENT FRINGE PAYOUT	-	37,701	83,000	65,000
604.651.5105	HOLIDAY-PERSONAL	24,322	25,876	23,200	20,600
604.651.5106	SICK LEAVE	16,597	11,325	8,100	7,100
604.651.5107	VACATION	35,964	34,813	40,000	33,100
604.651.5109	PART-TIME WAGES	2,848	-	-	-
604.651.5111	PERS	77,354	68,830	72,500	62,100
604.651.5112	MEDICARE	7,008	7,293	7,500	6,500
604.651.5116	UNEMPLOYMENT	-	-	-	-
604.651.5117	WORKERS' COMPENSATION	734	(6,506)	18,700	16,700
604.651.5121	HEALTH & LIFE INSURANCE	139,805	175,668	162,500	168,000
604.651.5123	OTHER BENEFITS	673	373	1,000	1,000
604.651.5207	COMPUTER SUPPORT & CONSULTING	-	-	1,800	500
604.651.5211	CONTRACT SERVICES	2,840	1,200	15,000	2,000
604.651.5215	ENGINEERING CONSULTANTS	40,373	-	-	5,000
604.651.5216	LABORATORY SERVICES	20,241	13,842	20,000	22,000
604.651.5218	LICENSES & PERMITS	6,254	6,343	7,000	7,000
604.651.5223	BUILDING REPAIR & MAINTENANCE	-	-	3,000	2,000
604.651.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	1,000	500
604.651.5229	EQUIPMENT REPAIR & MAINTENANCE	19,971	26,358	35,000	27,500
604.651.5231	GROUNDS MAINTENANCE	-	-	-	500
604.651.5237	JANITORIAL SERVICE	-	-	-	-
604.651.5241	MAINTENANCE CONTRACTS-GENERAL	1,788	2,123	3,500	3,500
604.651.5257	VEHICLE REPAIR & MAINTENANCE	-	2,992	3,000	2,500
604.651.5261	ELECTRIC SERVICE	288,331	222,829	270,000	240,000
604.651.5262	GAS SERVICE	13,432	13,358	13,000	13,500
604.651.5264	TELEPHONE/DATA SERVICE	4,710	9,999	12,000	13,500
604.651.5265	TRASH DISPOSAL SERVICE	3,429	3,337	4,000	4,200
604.651.5267	LIQUID HAZARDOUS WASTE REMOVAL	-	4,425	5,000	10,000
604.651.5271	GENERAL LIABILITY INSURANCE	-	-	-	-
604.651.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	2,000	1,000
604.651.5281	ADVERTISING	-	-	200	200
604.651.5294	REAL ESTATE TAXES	405	327	500	350
604.651.5299	ADMINISTRATIVE ALLOCATION	283,434	257,003	438,714	276,600
604.651.5305	CHEMICALS	62,356	47,916	52,000	57,000
604.651.5311	CUSTODIAL SUPPLIES	576	396	1,200	600
604.651.5312	EQUIPMENT REPAIR SUPPLIES	24,221	13,363	35,000	27,500
604.651.5317	FUEL SUPPLIES	6,936	6,045	11,000	7,000
604.651.5319	GENERAL SUPPLIES	1,727	155	2,000	1,000
604.651.5321	LABORATORY SUPPLIES	12,813	7,005	15,000	14,000
604.651.5329	SAFETY SUPPLIES	2,628	1,532	3,000	2,200
604.651.5334	GROUNDS MAINTENANCE SUPPLIES	306	-	1,000	500
604.651.5337	SMALL TOOLS	480	500	1,000	1,000
604.651.5341	UNIFORM SUPPLIES	164	1,035	2,000	1,300
604.651.5349	VEHICLE REPAIR SUPPLIES	1,283	1,810	5,000	2,500
604.651.5371	DATA PROCESSING SUPPLIES	1,422	711	2,500	700
604.651.5373	OFFICE SUPPLIES	196	288	500	700
604.651.5401	TRAINING	2,230	1,668	4,000	4,000
604.651.5403	CONFERENCE FEES & EXPENSE	870	50	1,000	500
604.651.5407	DUES & SUBSCRIPTIONS	-	-	200	200
604.651.5413	EDUCATIONAL ASSISTANCE	-	-	2,000	1,000
604.651.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	-	-	-	-
604.651.5503	CAPITAL OUTLAY - EQUIPMENT	138,395	29,952	-	-
604.651.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	-
604.651.5507	CAPITAL OUTLAY - OTHER	15,136	8,766	-	-
604.651.5922	OTHER TRANSFERS	-	-	-	-
604.651.5960	TRANSFER OUT	-	-	-	-
	TOTAL WPCP EXPENSE	1,692,907	1,465,652	1,833,714	1,519,350
652	WASTEWATER COLLECTION DEPARTMENT				
604.652.5207	COMPUTER SUPPORT & CONSULTING	400	850	1,000	1,000

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
604.652.5211	CONTRACT SERVICES	-	-	2,000	1,000
604.652.5215	ENGINEERING CONSULTANTS	-	-	-	-
604.652.5218	LICENSES & PERMITS	135	282	500	500
604.652.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	500	500
604.652.5229	EQUIPMENT REPAIR & MAINTENANCE	800	150	800	800
604.652.5249	SEWER LINE MAINTENANCE	-	-	2,000	1,000
604.652.5257	VEHICLE REPAIR & MAINTENANCE	-	-	1,500	1,000
604.652.5262	GAS SERVICE	-	-	1,000	1,000
604.652.5264	TELEPHONE/DATA SERVICE	-	-	-	-
604.652.5271	GENERAL LIABILITY INSURANCE	-	-	-	-
604.652.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	2,000	1,000
604.652.5288	LEASES-UTILITY LINES, ETC.	3,721	3,371	3,600	5,700
604.652.5291	REFUNDS	-	-	1,000	500
604.652.5299	ADMINISTRATIVE ALLOCATION	315,171	172,000	188,556	228,000
604.652.5312	EQUIPMENT REPAIR SUPPLIES	1,661	1,565	1,600	1,600
604.652.5317	FUEL SUPPLIES	7,559	8,081	10,000	7,500
604.652.5319	GENERAL SUPPLIES	728	900	1,000	750
604.652.5327	RADIO SUPPLIES	-	-	800	200
604.652.5329	SAFETY SUPPLIES	675	688	800	700
604.652.5333	STREET REPAIR SUPPLIES	-	-	1,000	500
604.652.5337	SMALL TOOLS	288	300	600	250
604.652.5341	UNIFORM SUPPLIES	748	466	1,000	750
604.652.5347	SEWER LINE SUPPLIES	9,020	5,561	10,000	7,500
604.652.5349	VEHICLE REPAIR SUPPLIES	989	1,157	1,300	1,100
604.652.5373	OFFICE SUPPLIES	138	107	200	200
604.652.5401	TRAINING	734	2,179	3,500	2,500
604.652.5403	CONFERENCE FEES & EXPENSE	44	-	1,000	500
604.652.5503	CAPITAL OUTLAY - EQUIPMENT	-	1,250	-	-
604.652.5505	CAPITAL OUTLAY - VEHICLES	62,495	-	55,000	24,500
604.652.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	TOTAL WASTEWATER COLLECTION EXPENSE	405,307	198,907	292,256	290,550
604	TOTAL SEWER FUND EXPENSE	2,098,213	1,664,559	2,125,970	1,809,900

609 WATER CAPITAL & DEBT RETIREMENT FUND REVENUE

609.000.4385	COLLECTIONS-UTILITY	91,840	132,171	154,350	405,028
609.000.4660	INTEREST EARNED	-	1,648	-	-
609.000.4720	TRANSFERS IN	-	-	-	-
609.000.4730	NOTE/BOND/DEBT PROCEEDS	-	-	-	-
	TOTAL WATER CAP & DEBT REVENUE	91,840	133,819	154,350	405,028
609.000.5501	CAPITAL OUTLAY - BUILDING & IMPROVEMENTS				30,000
609.000.5503	CAPITAL OUTLAY - EQUIPMENT	17,772	-	88,000	-
609.000.5507	CAPITAL OUTLAY - OTHER	78,180	60,329	220,000	473,650
609.000.5604	WATER NOTE REPAYMENT	-	-	-	-
609.000.5606	NOTE INTEREST	-	-	-	-
609.000.5621	OPWC PRINCIPAL	-	1,500	3,000	3,000
609.000.5631	OWDA PRINCIPAL	28,636	27,819	29,000	-
609.000.5632	OWDA INTEREST	1,668	986	1,400	-
	TOTAL WATER CAP & DEBT EXPENSE	126,256	90,634	341,400	506,650

610 SEWER CAPITAL & DEBT RETIREMENT FUND REVENUE

610.000.4385	COLLECTIONS-UTILITY	248,206	247,148	308,650	375,645
610.000.4660	INTEREST EARNED	-	3,025	-	-
610.000.4720	TRANSFERS IN	-	-	-	-
610.000.4730	NOTE/BOND/DEBT PROCEEDS	630,000	570,000	510,000	464,000
	TOTAL SEWER CAP & DEBT REVENUE	878,206	820,173	818,650	839,645
610.000.5501	CAPITAL OUTLAY-BLDG & IMPROVEMENTS				30,000
610.000.5503	CAPITAL OUTLAY - EQUIPMENT	260,331	129,300	-	115,000
610.000.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	-

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
610.000.5507	CAPITAL OUTLAY - OTHER	21,280	-	54,393	40,000
610.000.5605	SEWER NOTE REPAYMENT	730,000	630,000	570,000	522,000
610.000.5606	NOTE INTEREST	9,828	15,100	14,000	4,650
610.000.5613	BOND FEES	3,500	250	-	-
610.000.5621	OPWC PRINCIPAL	9,918	4,959	10,000	22,900
610.000.5631	OWDA PRINCIPAL	193,047	196,260	195,000	155,000
610.000.5632	OWDA INTEREST	25,590	22,377	24,000	17,600
	TOTAL SEWER CAP & DEBT EXPENSE	1,253,494	998,246	867,393	907,150

620 WATER CAPITAL EXTENSION FUND REVENUE

620.000.4371	WATER TAPS	6,256	34,368	32,000	10,000
620.000.4720	TRANSFERS IN	-	-	-	-
	TOTAL WATER CAP EXTENSION REVENUE	6,256	34,368	32,000	10,000

620.000.5291	REFUNDS	-	-	-	-
620.000.5507	CAPITAL OUTLAY - OTHER	1,400	-	-	-
	TOTAL WATER CAP EXTENSION EXPENSE	1,400	-	-	-

630 SEWER CAPITAL EXTENSION FUND REVENUE

630.000.4386	SEWER TAPS	2,550	10,100	10,000	6,000
630.000.4720	TRANSFERS IN	-	-	-	-
	TOTAL SEWER CAPITAL REVENUE	2,550	10,100	10,000	6,000

630.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	TOTAL SEWER CAPITAL EXPENSE	-	-	-	-

801 BID BOND DEPOSITS FUND REVENUE

801.000.4640	BID BOND DEPOSITS	4,857	-	60,000	30,000
	TOTAL BID BOND REVENUE	4,857	-	60,000	30,000

801.000.5291	REFUNDS	4,857	-	-	30,000
801.000.5922	OTHER TRANSFERS	-	-	-	-
	TOTAL BID BOND EXPENSE	4,857	-	60,000	30,000

807 ELECTRIC SYSTEM SALE FUND REVENUE

807.000.4660	INTEREST EARNED	65,252	71,364	80,000	58,400
	TOTAL ELECTRIC SYSTEM SALE REVENUE	65,252	71,364	80,000	58,400

807.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
807.000.5922	OTHER TRANSFERS	61,575	-	91,000	94,000
	TOTAL ELECTRIC SYSTEM SALE EXPENSE	61,575	-	91,000	94,000

808 POLICE TRAINING FUND REVENUE

808.000.4260	GRANT PROCEEDS	6,040	-	-	-
	TOTAL POLICE TRAINING FUND REVENUE	6,040	-	-	-

808.000.5401	TRAINING	3,385	-	8,700	-
	TOTAL POLICE TRAINING FUND EXPENSE	3,385	-	8,700	-

811 INSURANCE AGENCY FUND REVENUE

811.000.4611	REIMBURSEMENTS-REFUNDS	-	-	31,000	20,400
	TOTAL INSURANCE AGENCY REVENUE	-	-	31,000	20,400

811.000.5121	HEALTH & LIFE INSURANCE	-	-	31,000	20,400
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**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
	TOTAL INSURANCE AGENCY EXPENSE	-	-	31,000	20,400

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
812	INSURANCE ESCROW FUND REVENUE				
812.000.4611	REIMBURSEMENTS-REFUNDS	9,333	10,000	200,000	200,000
	TOTAL INSURANCE ESCROW REVENUE	9,333	10,000	200,000	200,000
812.000.5291	REFUNDS	29,833	10,800	200,000	200,000
	TOTAL INSURANCE ESCROW EXPENSE	29,833	10,800	200,000	200,000
818	ROY DOSTER PLAZA FUND REVENUE				
818.000.4620	DONATIONS	-	-	10,000	5,000
818.000.4720	TRANSFERS IN	-	-	-	-
	TOTAL ROY DOSTER PLAZA REVENUE	-	-	10,000	5,000
818.000.5319	GENERAL SUPPLIES	1,029	-	10,000	5,000
	TOTAL ROY DOSTER PLAZA EXPENSE	1,029	-	10,000	5,000
820	CEMETERY TRUST FUND REVENUE				
820.000.4321	CEMETERY LOTS	2,700	3,100	4,000	2,700
	TOTAL CEMETERY TRUST REVENUE	2,700	3,100	4,000	2,700
820.000.5507	CAPITAL OUTLAY - OTHER	-	7,440	10,000	9,000
	TOTAL CEMETERY TRUST EXPENSE	-	7,440	10,000	9,000
825	FIRE CAPITAL EQUIPMENT FUND REVENUE				
825.000.4611	REIMBURSEMENTS-REFUNDS	-	-		
825.000.4620	DONATIONS	-	-	10,000	10,000
	TOTAL FIRE CAP EQUIPMENT REVENUE	-	-	10,000	10,000
825.000.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	-
825.000.5507	CAPITAL OUTLAY - OTHER	-	-	10,000	10,000
825.000.5922	OTHER TRANSFERS	-	-	-	-
	TOTAL FIRE CAP EQUIPMENT EXPENSE	-	-	10,000	10,000
831	UNCLAIMED MONIES FUND REVENUE				
831.000.4611	REIMBURSEMENTS-REFUNDS	526	31	5,000	5,000
	TOTAL UNCLAIMED MONIES REVENUE	526	31	5,000	5,000
831.000.5291	REFUNDS	293	418	5,000	5,000
	TOTAL UNCLAIMED MONIES EXPENSE	293	418	5,000	5,000

**CITY OF WILLARD
2021 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
850	DRUG ABUSE FUND				
	REVENUE				
850.000.4620	DONATIONS	10,773	4,222	15,000	10,000
850.000.4630	RESTITUTION	-	-	500	500
	TOTAL DRUG ABUSE REVENUE	10,773	4,222	15,500	10,500
	POLICE DEPARTMENT				
850.000.5103	OVERTIME	-	-	-	7,000
850.000.5109	PART TIME WAGES	-	-	-	-
850.000.5111	PERS	-	-	-	980
850.000.5112	MEDICARE	-	-	-	102
850.000.5211	CONTRACT SERVICES	-	3,600	8,525	-
850.000.5319	GENERAL SUPPLIES	3,366	2,690	6,600	-
850.000.5401	TRAINING	-	-	-	-
850.000.5503	CAPITAL OUTLAY - EQUIPMENT	-	14,175	-	10,000
	TOTAL DRUG ABUSE EXPENSE	3,366	20,465	15,125	18,082
	870 CITY DECORATION FUND				
	REVENUE				
870.000.4620	DONATIONS	-	-	-	-
870.000.4710	TRANSFER FROM INCOME TAX	10,000	9,887	10,000	10,000
	TOTAL CITY DECORATION REVENUE	10,000	9,887	10,000	10,000
	EXPENSE				
870.000.5297	OTHER SERVICES	-	-	-	-
870.000.5319	GENERAL SUPPLIES	1,298	1,008	5,000	10,000
870.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	TOTAL CITY DECORATION EXPENSE	1,298	1,008	5,000	10,000
	890 DEPOSIT TRUST FUND				
	REVENUE				
890.000.4390	DEPOSITS	12,262	15,300	20,000	20,000
	TOTAL DEPOSIT TRUST REVENUE	12,262	15,300	20,000	20,000
	EXPENSE				
890.000.5291	REFUNDS	8,109	301	20,000	20,000
	TOTAL DEPOSIT TRUST EXPENSE	8,109	301	20,000	20,000
	895 CLOCK TOWER FUND				
	REVENUE				
895.000.4620	DONATIONS	106,117	73,000	20,000	20,000
	TOTAL CLOCK TOWER REVENUE	106,117	73,000	20,000	20,000
	EXPENSE				
895.000.5211	CONTRACT SERVICES	-	-	NEW	-
895.000.5290	PRINTING & REPRODUCTION	1,215	-	2,000	-
895.000.5291	REIMBURSEMENTS - REFUNDS	-	-	-	-
895.000.5507	CAPITAL OUTLAY - OTHER	17,500	16,500	200,000	200,000
	TOTAL CLOCK TOWER EXPENSE	18,715	16,500	202,000	200,000
	TOTAL REVENUE	14,341,937	14,005,184	15,864,024	15,830,194
	TOTAL EXPENSE	15,481,875	14,070,336	18,181,027	16,927,689
	DIFFERENCE	(1,139,938)	(65,152)	(2,317,003)	(1,097,495)

CITY OF WILLARD FUND DESCRIPTIONS

For Generally Accepted Accounting Principles (GAAP), The City of Willard breaks down its 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 November 2018, with collections beginning January 1, 2019, expiring December 31, 2023.

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.

227 - Local Coronavirus Relief Fund - this fund was established to account for the funds received and expenses associated with the Public Health Emergency with respect to the Coronavirus Disease 2019 (COVID-19).

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

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

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

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

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

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

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

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

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

CITY OF WILLARD FUND DESCRIPTIONS

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.

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.

CITY OF WILLARD FUND DESCRIPTIONS

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.

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.