

2022
Appropriation
Budget



Lori Huff
Finance Director

Bryson Hamons
City Manager

City of Willard, Ohio

**Appropriation Budget
for the Fiscal Year
January 1, 2022 - December 31, 2022**

Lori Huff

Finance Director

Shelly Daniel

Finance Dept Lead Clerk

Kristen Byrne

Payroll Clerk

Katy Hall

Income Tax Clerk

Proud to Call Willard Home

**List of City Officials
as of December 31, 2021**

Appointed Official:

Mayor

Joe Daniel

Elected Officials:

Ward 1 Council Representative

Joe Daniel

Ward 2 Council Representative

Charles Danhoff
end December 31, 2021

Ward 2 Council Representative

Jacob McKenzie
start January 1, 2022

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, end December 31, 2021

Teresa Arnold

City Council Clerk, effective Jan 1, 2022

Debra McKinney

City Law Director

Heather Heyman

City Manager

Bryson Hamons

Public Works Director

James Pomerich

Water & Waste Water Plant Superintendent

Scott Pifher

Fire Chief

Joe Reiderman

Police Chief

Shannon Chaffins

Street/Maintenance Superintendent

Dean Montoney

Recreation Director

Kim Williams

Finance Director

Lori Huff

**City of Willard
2022 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.

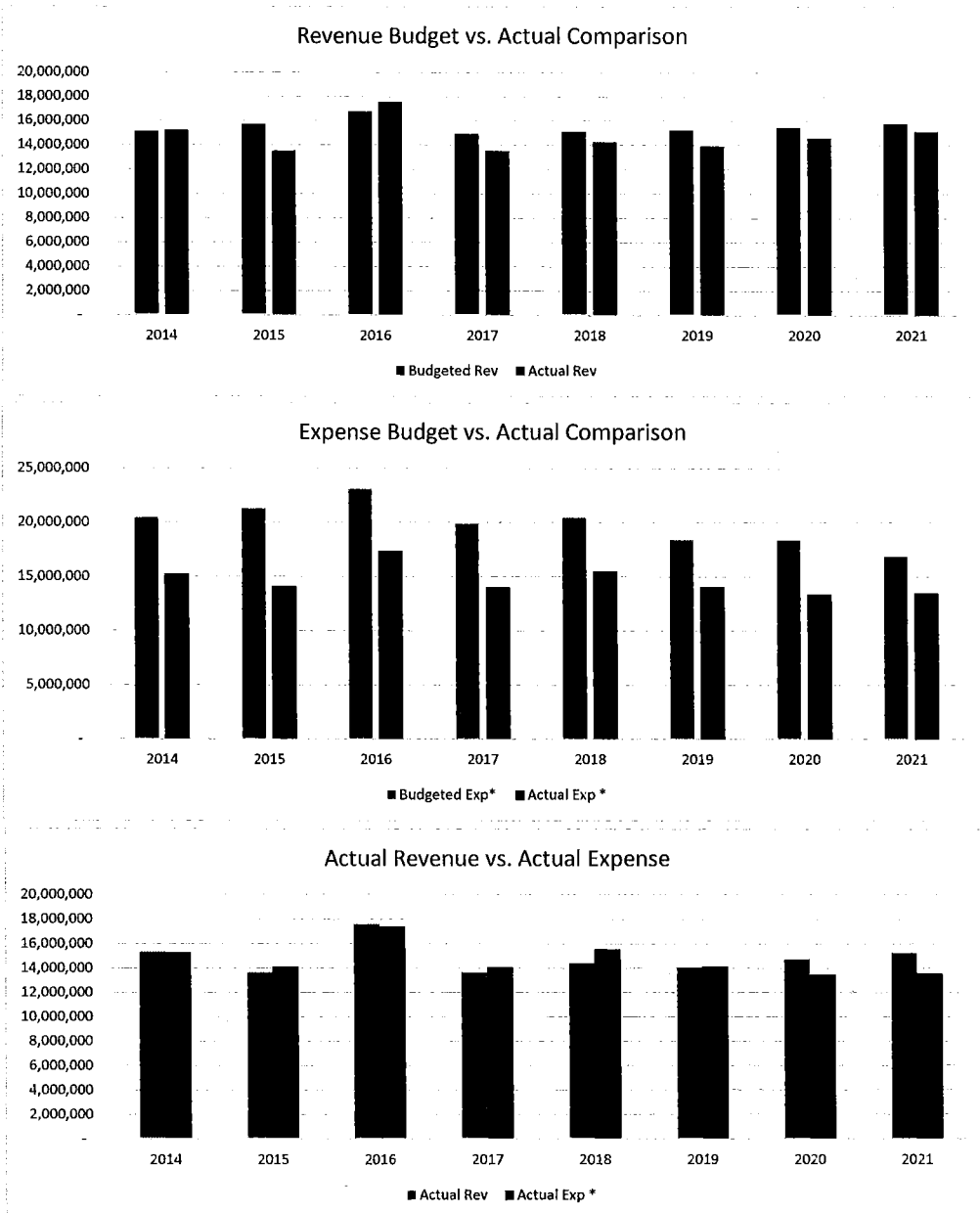
Amendments to authorized appropriations at the legal level of control may be made from time to time as changing circumstances dictate. These will be recommended to City Council along with the rationale supporting the request. Such budget amendments must be approved by ordinance of Council.

Revenue / Expense Comparison

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Budgeted Rev	15,151,600	15,777,027	16,795,583	14,954,522	15,163,217	15,305,879	15,515,070	15,830,194	17,390,567
Actual Rev	15,278,625	13,579,454	17,566,122	13,582,181	14,341,937	14,005,189	14,671,662	15,216,583	
% received	101%	86%	105%	91%	95%	92%	95%	96%	

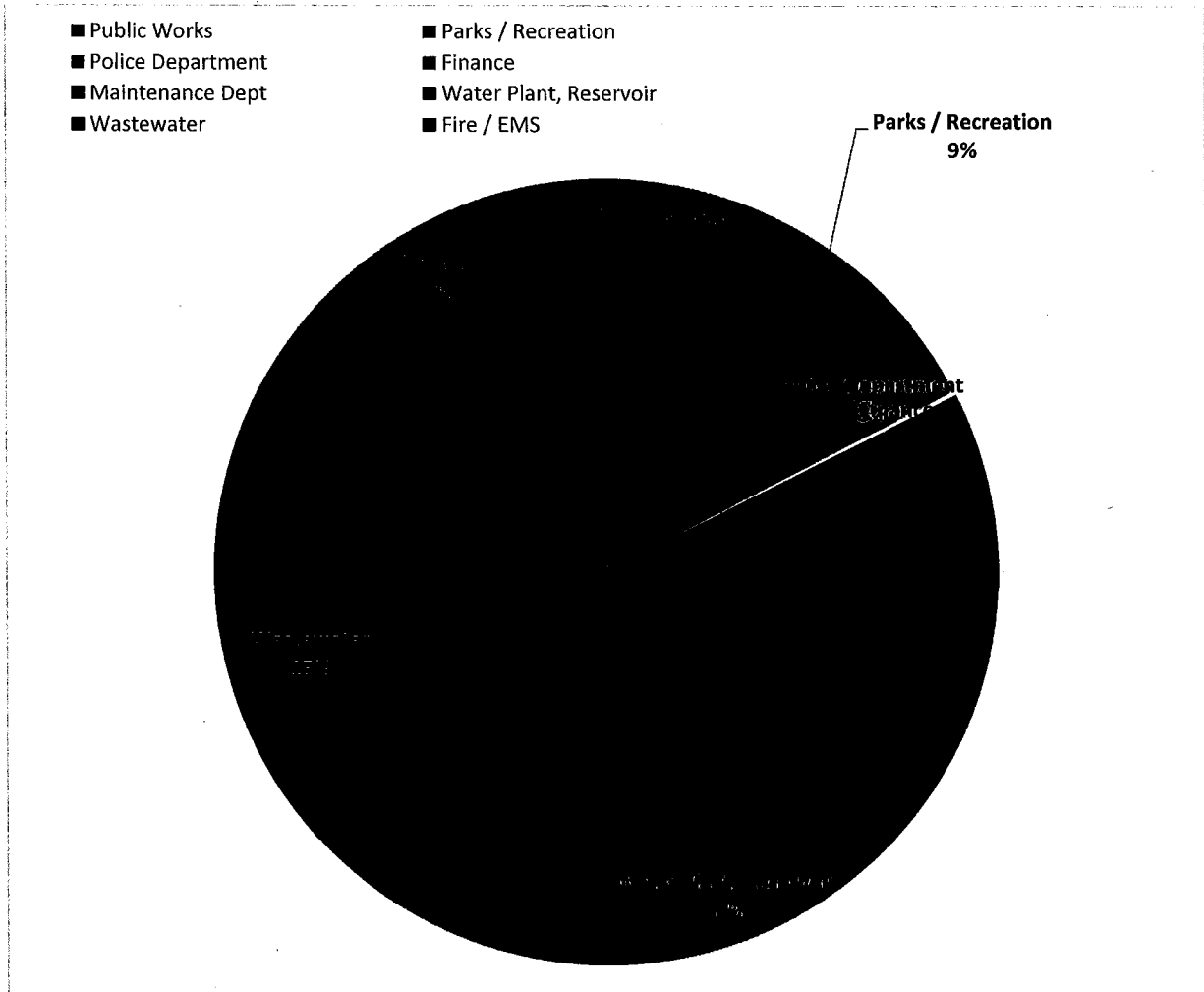
	2014	2015	2016	2017	2018	2019	2020	2021	2022
Budgeted Exp*	20,465,002	21,288,372	23,097,166	19,897,363	20,468,158	18,428,416	18,439,428	16,927,689	18,358,783
Actual Exp *	15,232,521	14,059,432	17,351,536	14,014,416	15,481,875	14,070,338	13,423,065	13,526,534	
% expended	74%	66%	75%	70%	76%	76%	73%	80%	

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



2022 Capital Breakdown by Department

City Hall	\$55,000
Public Works	\$169,500
Parks / Recreation	\$297,500
Police Department	\$103,000
Finance	\$5,000
Maintenance Dept	\$267,558
Water Plant, Reservoir	\$1,224,000
Wastewater	\$497,900
Fire / EMS	\$158,800
Streets	\$550,000
	\$3,328,258



**CITY OF WILLARD
2022 CAPITAL DETAIL**

Account	Department	Purpose	Estimated Cost
101.117.5501	City Hall	Police Station repairs, Architect only	\$25,000
			\$25,000
101.105.5503	Finance	Finance, 2 Work Stations	\$3,000
101.105.5507	Finance	Finance, Backup Cloud Subscription for NAS	\$2,000
			\$5,000
101.212.5505	Fire / EMS	EMS, Vehicle for Community Paramedicine	\$50,000
101.209.5503	Fire / EMS	Fire, 2 Workstations	\$3,000
301.000.5507	Fire / EMS	Fire, Outdoor Warning Siren replacement	\$27,000
101.209.5501	Fire / EMS	Building Maintenance	\$20,000
101.209.5503	Fire / EMS	Fire Dept, Hose & Appliance replacement	\$25,000
101.209.5503	Fire / EMS	Fire, Boat, Motor, Water rescue gear replacement	\$25,000
101.209.5503	Fire / EMS	Fire Dept Replace 3 sets of turnout gear	\$8,800
			\$158,800
603.642.5505	Maintenance	Truck ordered in 2021, not avail until 2022	\$2,590
604.652.5505	Maintenance	Truck ordered in 2021, not avail until 2022	\$4,500
301.000.5505	Maintenance	Truck ordered in 2021, not avail until 2022	\$48,200
101.518.5505	Maintenance	Truck ordered in 2021, not avail until 2022	\$14,768
101.518.5505	Maintenance	Chevy 2500 Quad w/plow	\$8,000
301.000.5505	Maintenance	Replace 2001 Dodge Ram 2500 w/plow	\$45,000
603.642.5505	Maintenance	Vehicle bed for plow truck (35,000 total)	\$17,500
604.652.5505	Maintenance	Vehicle bed for plow truck (35,000 total)	\$17,500
101.518.5503	Maintenance	Misc garage equipment	\$4,000
101.518.5503	Maintenance	50 HP Tractor (Maint, Reservoir, Recreation)	\$13,500
603.643.5503	Maintenance	50 HP Tractor (Maint, Reservoir, Recreation)	\$13,500
208.472.5503	Maintenance	50 HP Tractor (Maint, Reservoir, Recreation)	\$13,500
203.000.5503	Maintenance	Replace 2008 JD 320 Skid Loader	\$65,000
			\$267,558
208.472.5507	Parks / Recreation	Sidewalk Improvements, Grant	\$8,000
208.472.5509	Parks / Recreation	Ninja Course, Grant and donations	\$160,000
301.000.5501	Parks / Recreation	Pool Upgrade, Filter, Siding, Paint Floor	\$110,000
208.472.5501	Parks / Recreation	Park, Concession Stand Roof	\$6,000
301.000.5503	Parks / Recreation	Showmobile Painting & Tires	\$13,500
			\$297,500
301.000.5503	Police	Dispatch Workstations	\$4,000
301.000.5505	Police	Replace 2016 Explorer	\$55,000
301.000.5503	Police	Cloud Backup for NAS/Files	\$2,000
301.000.5503	Police	Lexipol	\$16,000
101.208.5503	Police	Patrol Rifles	\$12,000
101.208.5501	Police	Jail repairs	\$10,000
301.000.5503	Police	New Mobile Toughbook workstation, patrol car	\$4,000
			\$103,000
261.000.5507	Public Works	US 224 Sidewalk Engineering Grant	\$167,000
101.316.5503	Public Works	2 Work Stations	\$2,500
254.000.5507	Public Works	2022 Streets (\$550,000 total), Grant. Loan	\$250,000

**CITY OF WILLARD
2022 CAPITAL DETAIL**

Account	Department	Purpose	Estimated Cost
285.000.5507	Public Works	2021 Streets (\$550,000 total)	\$75,000
286.000.5507	Public Works	2021 Streets (\$550,000 total)	\$75,000
301.000.5507	Public Works	2021 Streets (\$550,000 total)	\$150,000
			\$719,500
603.643.5507	Reservoir	Reservoir, Rip Rap	\$25,000
603.643.5503	Reservoir	Reservoir, Slope Mower	\$35,000
			\$60,000
610.000.5507	Wastewater	224 Pump Station	\$20,900
610.000.5503	Wastewater	Scum Concentrator Rehab	\$25,000
228.000.5503	Wastewater/ARPA	Belt Press Rehab Material	\$370,000
610.000.5505	Wastewater	Maintenance Truck, Share with Water Plant	\$28,500
609.000.5505	Water/WWTP	Maintenance Truck, Share with Water Plant	\$28,500
610.000.5501	Wastewater	Structural-Tanks Coatings	\$25,000
			\$497,900
609.000.5501	Water	Water System Improvements Engineering	\$329,000
609.000.5503	Water	Inline Turbidity Monitoring upgrade	\$30,000
609.000.5507	Water	Water System Improvements Permit Fees	\$40,000
609.000.5501	Water	Water, Lab/Meeting room	\$15,000
609.000.5507	Water	Park St Waterline, Whisler to Emerald, Loan	\$750,000
			\$1,164,000
870.000.5507	City Decoration	Myrtle Ave. Blvd	\$30,000
			\$30,000
2022 Total Capital			\$3,328,258

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

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE
2022	Public Works, 2022 Street Improvements	\$550,000	OPWC Grant \$125, loan \$125, various
	Public Works, 2 Work Stations (engineer & rentals)	\$2,500	Capital Improvements Fund
	Public Works, Used vehicle for City Hall	\$15,000	Other Department
	Public Works, US 224 Sidewalk Engineering	\$167,000	Grant
	Finance, 2 Work Stations, monitors	\$3,000	Capital Improvements Fund
	Finance, Backup Cloud Subscription for NAS	\$2,000	Capital Improvements Fund
	Fire, Hose and Appliance replacement	\$25,000	Capital Improvements Fund
	Fire, Boat, Motor, Water rescue gear replacement	\$25,000	Capital Improvements Fund
	Fire, Replace 3 sets of turnout gear	\$8,800	Capital Improvements Fund
	Fire, Building Maintenance	\$20,000	Capital Improvements Fund
	Fire, Outdoor Warning Siren replacement	\$27,000	Capital Improvements Fund
	Maintenance, 2022 Dodge 3500 Dump w/plow	\$35,000	Capital Improvements Fund
	Maintenance, 2022 Chevy 2500 Quad w/plow	\$5,000	Capital Improvements Fund
	Maintenance, Replace 2001 Dodge Ram 2500 w/plow	\$45,000	Capital Improvements Fund
	Maintenance, Cemetery mower	\$9,000	Capital Improvements Fund
	Maintenance, Misc Garage equipment	\$4,000	General Fund
	Maintenance, Replace 2008 JD 320 Skid Loader	\$65,000	Street Maintenance Fund
	Maintenance, Sewer Rodding Machine	\$40,000	General Fund
	Maintenance/Reservoir/Recreation 50 HP Tractor	\$40,000	Capital Improvements Fund
	Park, Pool Upgrade, Filter, Siding, Paint Floor	\$110,000	Capital Improvements Fund
	Park, Showmobile Painting & Tires	\$13,500	Capital Improvements Fund
	Park, Concession Stand Roof	\$6,000	Capital Improvements Fund
	Park, Ninja course	\$140,000	Grants, Donations
	Police, Dispatch Workstation	\$4,000	Capital Improvements Fund
	Police, Replace 2016 Explorer	\$50,000	Capital Improvements Fund
	Police, Lexipol	\$16,000	Capital Improvements Fund
	Police, Jail repairs	\$10,000	Capital Improvements Fund
	Police, New Mobile Toughbook workstation, patrol car	\$4,000	Capital Improvements Fund
	Police, Patrol Rifles	\$12,000	Capital Improvements Fund
	Wastewater, Scum Concentrator Rehab	\$25,000	Wastewater Capital Fund
	Wastewater, Belt Press Rehab	\$370,000	ARPA Funds
	Wastewater, Structural-Tanks Coatings	\$25,000	Wastewater Capital Fund
	Wastewater, 224 Pump Station	\$20,900	Wastewater Capital Fund
	Wastewater, Maintenance Truck, share with Water	\$57,000	Water & Wastewater Capital Fund
	Water, Reservoir Slope Mower	\$35,000	Reservoir Capital
	Water, Reservoir Rip Rap	\$50,000	Reservoir Capital
	Water, Maintenance truck, share with WWTP	\$40,000	Water Capital Fund
	Water, Inline Turbidity Monitoring Upgrade	\$30,000	Water Capital Fund
	Water, Temporary Lab/Meeting room	\$15,000	Water Capital Fund
	Water, Water Plant Improve Permit Fees	\$40,000	Water Capital Fund
	Water, Park St Waterline and roadway Whisler to W Emera	\$550,000	DEFA Loan, 10 yrs \$55,000/year
	Water, Park St Waterline & roadway Whisler to W Emerald	\$200,000	Principal loan forgiveness
		\$1,484,700	
2023	City Hall, Building repair	\$500,000	Capital Improvement Funds
	2023 Street Improvements	\$500,000	Various Funds, Grant \$125, Loan \$125,000
	Myrtle Ave. Boulevard	\$30,000	Capital Improvements Fund
	Public Works, US 224 Sidewalk	\$368,612	Grant
	Public Works, Workstation	\$1,750	Capital Improvements Fund
	Public Works, Curb Ramp Replacement	\$40,000	CDBG Grant
	Finance, rebuild Income Tax server	\$8,500	Capital Improvements Fund
	Finance, Lap Top	\$1,500	Capital Improvements Fund

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

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE	
2023	Finance, printer with MICR (check printing)	\$1,000	Capital Improvements Fund	
	Fire, Building Maintenance	\$30,000	Capital Improvements Fund	
	Fire, Life Squad to replace 2003 Ambulance	\$270,000	Capital Improvements Fund	
	Fire, Hose & Appliance Replacements	\$25,000	Capital Improvements Fund, (Possible Grant)	
	Fire, replace 3 sets of turnout gear	\$9,100	Capital Improvements Fund	
	Maintenance, Replace 2007 Int Dump w/plow	\$160,000	Capital Improvements Fund, Water Fund, Sewer Fund	
	Maintenance, Replace 2011 Ford Transit Van	\$25,000	Capital Improvements Fund, Water Fund, Sewer Fund	
	Maintenance, Misc garage equipment	\$4,000	General Fund	
	Maintenance, Replace 1999 Cub Cadet 7300 Compact Tract	\$35,000	General Fund	
	Park, mower	\$12,000	Capital Improvements Fund	
	Park, Metal Roof and Ceilings for Shelters	\$25,000	Capital Improvements Fund	
	Park, Pickup Truck	\$25,000	Capital Improvements Fund	
	Park, Depot Building Improvements	\$25,000	Capital Improvements Fund	
	Park, Tractor	\$25,000	Capital Improvements Fund	
	Police, Replace 2017 Explorer	\$50,000	Capital Improvements Fund	
	Police, Jail door locks and security	\$50,000	Capital Improvements Fund	
	Wastewater, Grit Classifier #1 Rehab	\$80,000	Wastewater Capital Fund	
	Wastewater, Sewer Main Clean	\$100,000	Wastewater Capital Fund	
	Wastewater, Sewer Line Installation	\$25,000	Wastewater Capital Fund	
	Wastewater, Building Maintenance & repair	\$35,000	Wastewater Capital Fund	
	Wastewater, Structural Recoating	\$35,000	Wastewater Capital Fund	
	Water, WTP Design Loan	\$105,000	Water Capital Fund, (5 year loan \$525,000)	
	Water, Bulk Water Station	\$175,000	Water Capital Fund	
	Water, Tower painting & repairs	\$76,000	Water Capital Fund, (10 year loan \$750,000)	
		\$1,053,360		
	2024	2024 Street Improvements	\$500,000	Various Funds, OPWC Grant \$125, loan \$125
Public Works, Work Station		\$1,500	Capital Improvements Fund	
Finance, 1 Work Station, monitors		\$1,600	Capital Improvements Fund	
Finance, I Pad (meter reader)		\$1,000	Capital Improvements Fund	
Fire, Building Maintenance		\$30,000	Capital Improvements Fund	
Fire, Outdoor Warning Siren		\$29,000	Capital Improvements Fund	
Fire, replace 3 sets of turnout gear		\$9,400	Capital Improvements Fund	
Maintenance, Replace 2003 Sterling Aquatech Jet Vac		\$500,000	Various Funds	
Maintenance, Miscellaneous Garage Equipment		\$4,000	General Fund	
Park, ballfield fence replacement		\$25,000	Capital Improvements Fund	
Park, Playground equipment Central Park		\$30,000	Capital Improvements Fund	
Park, Dog Park		\$30,000	Capital Improvements Fund	
Park, Utility vehicle		\$15,000	Capital Improvements Fund	
Park, Additional 9 Disc Golf		\$5,000	Capital Improvements Fund	
Police, Replace 2009 Suburban		\$50,000	Capital Improvements Fund	
Police, Exacqvision cameras and storage		\$4,000	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, Pavement Resurfacing		\$85,000	Wastewater Capital Fund	
Wastewater, Structural-Tanks Coatings		\$25,000	Wastewater Capital Fund	
Wastewater, Sewer line installation		\$25,000	Wastewater Capital Fund	
Water, Design Engineering	\$105,000	Ohio EPA, Div of Environmental & Financial Assist		
Water, 224 Water Tower Painting	\$76,000	Loan		
Water, East or West Clearwell	\$178,000	Water Capital Fund		
Water, Intake Channel Dredging	\$75,000	Water Capital Fund		
Water, Pleasant, Laurel, Woodland Waterline	\$320,000	Water Capital Fund, 10 yr loan \$33,000/yr		
Water, St Rt 103 Tower inspection and repairs	\$25,500	Water Capital Fund		
	\$1,693,000			

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

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE
2025	2025 Street Improvements	\$500,000	Various Funds, OPWC Grant \$125, Loan \$125
	Public Works, Workstation computer	\$1,500	Capital Improvements Fund
	Public Works, Curb Ramp replacement	\$40,000	CDBG Federal Grant
	Finance, 1 Work station	\$1,700	Capital Improvements Fund
	Fire, Building Maintenance	\$30,000	Capital Improvements Fund
	Fire, Engine & Tanker replaces 1990 pumper, 2003 tanker	\$575,000	Capital Improvements Fund (loan)
	Fire, replace 3 sets of turnout gear	\$9,700	Capital Improvements Fund
	Maintenance, Replace 2004 Ford F450 Utility	\$50,000	Capital Improvements Fund
	Maintenance, Misc garage equipment	\$4,000	Capital Improvements Fund
	Maintenance, Replace 1998 JD 310SE Backhoe	\$85,000	Capital Improvements Fund
	Maintenance, Replace 2004 Ford F550 Bucket Truck	\$60,000	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, Playground equip, Kiddie Land	\$30,000	Capital Improvements Fund
	Park, Basketball courts, Woodbine/Keefe	\$8,000	Capital Improvements Fund
	Police, Replace 2009 Mercury	\$30,000	Capital Improvements Fund
	Police, Exacqvision cameras and storage	\$4,000	Capital Improvements Fund
	Wastewater, WWTP Truck	\$50,000	Wastewater Capital Fund
	Wastewater, Sewer line installation	\$25,000	Wastewater Capital Fund
	Wastewater, Lagoon design loan	\$250,000	Loan 5 yr \$50,000
	Wastewater, Lift Station SCADA	\$80,000	Wastewater Capital Fund
	Water, WTP Upgrade	\$290,000	OWDA Loan 20 yr (\$5,348,700)
	Water, WTP Design engineering	\$105,000	Water Capital Fund
	Water, reservoir rip rap	\$50,000	Water Capital Fund
	Water, WTP Truck	\$50,000	Water Capital Fund
	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	\$95,000	Water Capital Fund
	Water, Perry St Waterline, Dale to Myrtle	\$95,000	Water Capital Fund
		\$1,687,900	
2026	2026 Street Improvements	\$500,000	Various Funds, OPWC Grant \$125, Loan \$125,000
	Finance, 2 Work Stations	\$3,300	Capital Improvements Fund
	Handheld meter read device	\$20,000	Water/Wastewater Distribution
	Fire, building maintenance	\$30,000	Capital Improvements Fund
	Fire, 3 sets turn out gear	\$9,700	Capital Improvements Fund
	Maintenance, Replace 2009 Int Dump w/plow	\$175,000	Capital Improvements Fund
	Maintenance, Miscellaneous Garage Equipment	\$4,000	General Fund
	Park, Splash pad	\$100,000	Capital Improvements Fund
	Park, Truck	\$30,000	Capital Improvements Fund
	Police, Replace 2017 Taurus	\$50,000	Capital Improvements Fund
	Police, Exacqvision cameras	\$4,000	Capital Improvements Fund
	Wastewater, Front End Loader	\$160,000	Capital Improvements Fund
	Wastewater, New Lagoon Expansion	\$220,000	Ohio EPA, Div of Environmental & Financial Assist
	Wasterwater, Sewer Line installation	\$25,000	Wastewater Capital Fund
	Wastewater, Dredging Existing Lagoon	\$300,000	Wastewater Capital Fund
	Wastewater, Sewer Main Cleaning	\$100,000	Wastewater Capital Fund
	Wastewater, Lagoon Expansion	\$155,000	DEFA 20 yr Loan (\$3,000,000)
	Water, Design Engineering	\$105,000	Ohio EPA, Div of Environmental & Financial Assist

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

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE
2026	Water, 224 Water Tower inspection & repair	\$30,000	Water Capital Fund
	Water, Old East Clearwell inspection & repair	\$30,000	Water Capital Fund
	Water, Construction Water Analysis Upgrade	\$290,000	Ohio EPA, Div of Environmental & Financial Assist
		\$2,091,000	

All cost estimates are in 2021 dollars, and are not adjusted for inflation

CITY OF WILLARD 2022 - DEBT PAYMENTS SUMMARY

Principal Payment	Interest Payment	Debt Description	12/31/21 Principal Balance	Issue Year	Rate	Term	Principal Account	Debt Source
634	0	Euclid St. Improve CI14X	634	2021	0.00%	10	416.000.5621	OPWC
6,118	0	Ash St. Reconstruction CI37J			0.00%	20	416.000.5621	OPWC
13,500	0	Myrtle Ave. Reconstruction CI11K	13,500	2007	0.00%	20	416.000.5621	OPWC
11,000	0	Myrtle Ave. Reconstruction CI28O	11,000	2011	0.00%	20	416.000.5621	OPWC
750	0	US 224 Widening & Imp. Phase IV CI02Q			0.00%	20	416.000.5621	OPWC
88,997	0	2016 Street Improvement Project CI10T	533,980	2016	0.00%	10	416.000.5621	OPWC
8,543	0	Pearl St CI02U	8,543	2017	0.00%	10	416.000.5621	OPWC
1,367	0	Spring Street Improvement CI41V	10,934	2018	0.00%	10	416.000.5621	OPWC
-	0	Motson Street Improvement CI34W & CI35W	-	2019	0.00%	10	416.000.5621	OPWC
11,461	0	2021 Street Improvements CI24Y/CI25Y	114,612	2021	0.00%	10	416.000.5621	OPWC
-	0	2022 Street Improvements	125,000	2022	0.00%	10	416.000.5621	OPWC
142,370	0		867,662				416.000.5621	
3,000	0	Raw Waterline Replacement CI20S	51,000	2018	0.00%	20	609.000.5621	OPWC
		Water Systems Improvements		2023	0.00%	5		OWDA
	0	Park Street Waterline	0		0.00%	10	609.000.5621	OPWC
3,000	0		51,000				609.000.5631	
9,685	0	Woodbine Sanitary Sewer CI13I	9,685	2005	0.00%	20	610.000.5621	OPWC
5,000	0	WWTP Upgrade CI21P	25,000	2015	0.00%	10	610.000.5621	OPWC
2,499	0	US 224 Pump Station Replacement CI28K	29,977	2013	0.00%	20	610.000.5621	OPWC
17,184	0		64,662				610.000.5621	
25,270	3,440	Vari Purpose 2013 WWTP Upgrade Refi 9393	523,842	2021	0.76%	9.5	610.000.5631	OWDA
11,191	1,021	US 224 Lift Station 5687	104,851	2010	1.00%	20	610.000.5631	OWDA
96,248	14,701	WWTP Upgrade 6629	1,494,092	2013	1.00%	20	610.000.5631	OWDA
132,709	19,162		2,122,785				610.000.5631	
295,262	19,162		3,106,109				GRAND TOTAL	

Previous Years Totals

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

Debt Balance

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

pay off in budget year

large balance

*OPWC -must pay off or pay amount invoiced

**CITY OF WILLARD
VEHICLE LIST AS OF 1-01-2022**

VEH ID	Title Date	DEPARTMENT	ORIG.COST	MILEAGE
<u>POLICE</u>				
RC-1	01/18/18	2009 CHEVY SUBURBAN	\$22,500.00	50,463
SRO/DARE	12/07/17	2017 FORD TAURUS INTERCEPTOR	\$35,508.21	61,644
RC-4	09/30/16	2017 FORD EXPLORER	\$32,652.54	122,064
RC-6	09/23/15	2016 FORD EXPLORER	\$25,861.00	125,673
MARQUI	03/19/18	2009 MERCURY GRAND MARQUIS	\$7,000.00	56,218
RC-2	11/24/20	2020 DODGE DURANGO	\$40,364.54	17,781
RC-5	03/17/21	2021 CHEVY SILVERADO	\$32,332.70	17,800
JEEP	09/23/21	2019 JEEP CHEROKEE	\$18,969.50	33,860
CHRY 200	07/30/19	2015 CHRYSLER 200	forfeiture	67,249
<u>FIRE</u>				
910	05/09/16	2016 FORD F-150	\$32,066.00	45,416
921		2013 SUTPHEN CUSTOM S2 PUMPER	\$429,789.00	15,786
922	10/21/96	1997 INTERNATIONAL PUMPER CAB/CH 35,000 GVW	\$209,979.00	36,874
923	05/17/90	1990 FEDERAL MOTORS-PUMPER	\$159,473.00	24,845
931	09/10/08	2008 FREIGHTLINER, 41,600 GVWR pumper tanker	\$171,860.00	6,448
932	09/02/11	2003 INTERNATIONAL TRUCK	\$19,900.00	261,545
944	02/03/87	1987 CHEVROLET-HEAVY RESCUE	\$21,425.00	10,155
945	06/08/16	2016 FORD F-350 SUPERDUTY	\$38,637.00	9,952
951	12/02/08	2008 PIERCE VELOCITY AERIAL	\$764,157.00	5,453
		1928 STUDEBAKER/BOYER-PUMPER	N/A	3,895
<u>RESCUE</u>				
911	04/17/03	2003 McCOY MILLER AMBULANCE	\$91,719.00	48,391
912	08/18/16	2016 FORD F150 HORTON AMBULANCE	\$179,000.00	35,532
913	10/28/19	2019 FORD 623-1 HORTON AMBULANCE	\$202,693.00	16,976
<u>WATER PLANT</u>				
43	07/22/10	2010 FORD 1/2 TON PICKUP	\$18,569.75	67,832
44	09/04/02	2002 DODGE PICKUP	\$23,450.00	39,134
<u>WASTEWATER TREATMENT PLANT</u>				
53	11/14/06	2007 GMC PICKUP	\$22,037.50	46,667
54	08/27/10	2011 FORD F350 SUPER DUTY, 3/4 TON	\$25,540.00	42,060
55B	05/15/92	1992 FORD-CHASSIS CAB TRUCK #1	\$44,393.00	16,929
		1992 PEABODY/GALION DUMP BED #1	\$8,824.00	
55C	05/15/92	1992 FORD-CHASSIS CAB TRUCK #2	\$44,393.00	15,084
		1992 PEABODY/GALION DUMP BED #2	\$8,824.00	
42	05/13/02	2002 DODGE DAKOTA	\$21,863.00	70,793
<u>ENGINEERING</u>				
E1	09/14/18	2018 FORD F150	\$37,098.16	18,454
<u>RECREATION</u>				
	09/15/10	2011 FORD F250 SUPER CAB, 1/2 TON	\$21,669.00	49,308
72	04/30/01	2001 DODGE RAM	\$16,958.00	71,152
<u>STREET</u>				
12	07/16/01	2001 DODGE RAM DUMP TRUCK	\$20,335.00	59,247
14	04/09/18	2018 FREIGHTLINER TRUCK	\$72,944.00	4,605
15	07/14/04	2004 FORD UTILITY TRUCK	\$23,228.50	51,738
16	03/06/03	2003 STERLING JET VAC	\$57,723.00	56,781
18	05/21/09	2009 INTERNATIONAL TK, HVY DUTY SINGLE AXLE	\$61,973.00	27,462
19	07/07/15	2015 INTERNATIONAL STREET SWEEPER	\$195,236.00	10,513
21	03/28/14	2014 INTERNATIONAL DUMP TRUCK	\$79,173.00	11,809
22	08/10/00	2000 INTL DUMP TRUCK	\$47,170.00	31,048
23	03/27/08	2004 FORD F550, BUCKET TRUCK	\$59,500.00	82,781
32	04/30/01	2001 DODGE RAM QUAD TRUCK	\$23,219.00	77,855
36	11/30/06	2007 INT'L DUMP TRUCK, 37,000 GVW	\$51,918.00	41,016
37	05/23/17	2017 CHEVY SILVERADO W/ UTILITY BODY	\$26,761.10	20,220
41	07/11/97	1997 GMC PICKUP	\$16,465.00	97,842
43	12/22/04	2002 DODGE DAKOTA QUAD METER	\$16,425.00	121,821
44	01/23/09	2009 DODGE 3500 TRUCK WITH PLOW	\$35,058.00	50,215
46	07/24/08	2008 FORD F250 SUPER DUTY	\$19,184.00	49,097
49	12/28/10	2011 FORD TRANSIT CONNECT CARGO VAN	\$19,562.00	82,707

**CITY OF WILLARD
2022 TRANSFERS SUMMARY**

From Account Number	To Account Number	Annual Amount	Purpose	When Transferred
101.110.5904	203.000.4660	8,601	Earned Interest Allocation	Monthly
101.110.5904	206.000.4660	4,526	Earned Interest Allocation	Monthly
101.110.5904	208.000.4660	20,000	Earned Interest Allocation	Monthly
101.110.5904	416.000.4660	10,000	Earned Interest Allocation	Monthly
101.110.5904	807.000.4660	<u>35,659</u>	Earned Interest Allocation	Monthly
		78,786	Total Interest Transfers	
202.130.5903	101.000.4710	2,504,000	General Fund Support	Monthly
202.130.5903	208.000.4710	175,000	Recreation Support	Monthly
202.130.5903	296.000.4710	12,000	Tree Commission Support	Monthly
202.130.5903	870.000.4710	<u>10,000</u>	City Decoration Support	Monthly
		2,701,000	Total Income Tax Transfers	
256.000.5923	301.000.4750	50,000	Repayment of Advance	If needed
301.000.5930	256.000.4750	50,000	Advance	If needed
301.000.5930	610.000.4750	100,000	Advance	If needed
610.000.5923	301.000.4750	100,000	Repayment of Advance	If needed
301.000.5912	416.000.4740	150,000	Debt Retirement	When Available
807.000.5922	101.000.4760	35,600	For General Fund Support	When Available
		2,965,386	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
227 CORONAVIRUS RELIEF FUND
228 CORONAVIRUS FISCAL RECOVERY FUND
253 URBAN DEVELOPMENT BLOCK GRANT
256 COMMUNITY DEV BLOCK GRANT FUND
257 NATURE WORKS GRANT FUND
258 CREATING HEALTHY COMMUNITIES GRANT
261 SAFETY 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

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 ROLLBACK 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	FESTIVAL OF LIGHTS (RECREATION)
5209	CONSULTANTS OTHER	5285	FURTHERANCE OF JUSTICE (POLICE)
5211	CONTRACT SERVICES	5286	COUNTY HEALTH
5213	COUNTY AUDITORS FEES	5287	JUDGMENTS FEES COSTS
5215	ENGINEERING CONSULTANTS	5288	UTILITY LINE LEASES
5216	LABORATORY SERVICES	5289	PAUPER BURIAL
5217	LEGAL SERVICES	5290	PRINTING AND REPRODUCTION
5218	LICENSES AND PERMITS	5291	REFUNDS
5223	BUILDING REPAIR AND MAINTENANC	5292	RENTAL EQUIPMENT
5225	BUILDING SECURITY	5294	REAL ESTATE TAXES
5227	COMPUTER EQUIPMENT REPAIR	5297	OTHER SERVICES
5229	EQUIPMENT REPAIR AND MAINT	5298	ECONOMIC DEVELOPMENT
5230	FORCE ACCOUNT EQUIPMENT	5299	ADMINISTRATIVE ALLOCATION
5231	GROUNDS MAINTENANCE AND REPAIR	5301	AMMUNITION AND SUPPLIES
5233	GUTTERS INLETS CURBS	5303	BUILDING SUPPLIES
5235	HYDRANT REPAIR AND MAINT	5305	CHEMICALS
5237	JANITORIAL SERVICE	5307	CLEANING SUPPLIES
5240	LIFT STATION MAINTENANCE	5309	CONCESSION SUPPLIES
5241	MAINTENANCE CONTRACTS GENERAL	5311	CUSTODIAL SUPPLIES
5243	MOWING CONTRACT	5312	EQUIPMENT REPAIR SUPPLIES
5245	PARKING LOT MAINTENANCE	5313	FIRE EXTINGUISHERS
5247	RADIO REPAIR AND MAINTENANCE	5314	FIRE HYDRANT REPAIR SUPPLIES
5249	SEWER LINE MAINTENANCE	5315	FIREWORKS
5250	STORM SEWER MAINTENANCE	5317	FUEL SUPPLIES
		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	GROUND MAINTENANCE SUPPLIES	5930	ADVANCES TO OTHER FUNDS
5335	STREET SIGNS	5950	ADVANCES OUT
5337	SMALL TOOLS	5960	TRANSFER OUT: CAPITAL RESERVE
5339	TRAFFIC SIGNS		
5341	UNIFORM SUPPLIES		
5343	WATER METERS		
5345	WATER LINE SUPPLIES		
5347	SEWER LINE SUPPLIES		
5348	STORM SEWER SUPPLIES		
5349	VEHICLE REPAIR SUPPLIES		
5371	DATA PROCESSING SUPPLIES		
5373	OFFICE SUPPLIES		
5375	POSTAGE		
5377	PHOTOGRAPHY		
5401	TRAINING		
5402	CRISIS INTERVENTION TEAM TRAINING		
5403	CONFERENCE FEES AND EXPENSES		
5405	COMMERCIAL DRIVERS FEES		
5407	DUES AND SUBSCRIPTIONS		
5409	TRANSPORTATION OR MILEAGE		
5411	OVERNIGHT LODGING AND MEALS		
5413	EDUCATIONAL ASSISTANCE		
5465	FORFEITED TO CITY WATER		
5501	CAPITAL OUTLAY: BLDG AND IMPR		
5503	CAPITAL OUTLAY: EQUIPMENT		
5505	CAPITAL OUTLAY: VEHICLES		
5507	CAPITAL OUTLAY: OTHER		
5509	CAPITAL OUTLAY: DONATIONS		
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
2022 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
101	GENERAL FUND				
	REVENUES				
101.000.4110	REAL ESTATE TAX	251,965	257,809	279,807	282,020
101.000.4112	MOBILE HOME TAXES	33	162	50	50
101.000.4130	LODGING TAX	3,123	5,529	3,500	6,000
101.000.4209	STATE LOCAL GOVERNMENT	12,685	24,077	22,000	29,000
101.000.4210	COUNTY LOCAL GOVERNMENT	164,817	164,536	140,215	176,100
101.000.4211	HOMESTEAD AND ROLLBACK TAX	28,644	28,491	28,500	28,500
101.000.4220	CIGARETTE TAX	413	375	500	500
101.000.4231	LIQUOR LICENSE FEE	7,513	6,555	7,500	7,500
101.000.4260	GRANT PROCEEDS	15,584	-	360,000	
101.000.4311	EMERGENCY RESCUE CALLS	309,458	269,699	275,000	325,000
101.000.4312	RURAL FIRE CONTRACT	95,500	95,000	95,000	95,000
101.000.4313	RURAL RESCUE CONTRACT	95,500	95,000	95,000	95,000
101.000.4321	CEMETERY LOTS	10,850	11,940	12,000	15,000
101.000.4322	CEMETERY GRAVE SERVICES	12,735	12,110	11,200	12,000
101.000.4409	HVAC PERMITS	1,365	945	1,000	1,000
101.000.4410	ELECTRICAL PERMITS	3,300	2,160	2,500	2,200
101.000.4411	PLUMBING PERMITS	2,315	1,235	1,500	1,800
101.000.4412	BUILDING PERMITS	10,652	4,668	7,000	4,500
101.000.4413	BUILDING PERMIT FEES	-	-	-	-
101.000.4414	CONTRACTOR REGISTRATIONS	3,676	6,220	4,000	5,000
101.000.4415	RENTAL PROPERTY REGISTRATIONS	-	49,420	18,000	28,000
101.000.4416	ZONING PERMITS	-	2,370	2,500	2,500
101.000.4510	CODE ENFORCEMENT FINES	-	-	750	750
101.000.4511	PARKING FINES	2,080	1,135	1,500	2,500
101.000.4512	NORWALK MUNI COURT FINES	9,145	4,274	6,000	10,000
101.000.4513	RENTAL PROPERTY FINES	-	-	2,500	2,500
101.000.4605	UTILITY COMPANY MUNI TAX	25,960	18,361	19,125	30,000
101.000.4610	FRANCHISE FEES	43,106	41,945	42,300	45,000
101.000.4611	REIMBURSEMENTS-REFUNDS	6,201	(3,597)	31,000	35,000
101.000.4612	SUNDRY	3,410	6,938	6,000	2,500
101.000.4613	SALE OF FIXED ASSETS	-	48,592	7,000	35,000
101.000.4616	CREDIT CARD FEES	6,689	10,207	10,100	16,500
101.000.4620	DONATIONS	12,500	5,032	12,000	10,000
101.000.4630	RESTITUTION	-	-	1,000	1,000
101.000.4660	INTEREST EARNED	146,017	108,275	120,000	80,000
101.000.4710	TRANSFER FROM INCOME TAX	2,358,109	2,276,638	2,131,000	2,504,000
101.000.4711	TRANSFER FROM POLICE PENSION	-	-	-	-
101.000.4712	ADMINISTRATIVE ALLOCATION	996,041	971,230	1,182,500	922,000
101.000.4760	TRANSFERS IN: OTHER	-	55,922	94,000	35,600
	TOTAL GENERAL FUND REVENUES	4,639,386	4,583,256	5,033,547	4,849,020
101	CITY COUNCIL DEPARTMENT				
101.101.5101	SALARIES & WAGES	14,000	14,000	14,000	18,800
101.101.5111	PERS	1,120	840	1,300	2,650
101.101.5112	MEDICARE	203	203	203	275
101.101.5113	FICA	372	496	550	550
101.101.5373	OFFICE SUPPLIES	294	114	300	300
101.101.5403	CONFERENCE FEES & EXPENSE	175	75	300	500
	TOTAL CITY COUNCIL EXPENSES	16,164	15,728	16,653	23,075
102	MAYOR DEPARTMENT				
101.102.5101	SALARIES & WAGES	2,000	2,000	2,000	3,200
101.102.5111	PERS	280	280	280	448
101.102.5112	MEDICARE	29	29	30	50
101.102.5373	OFFICE SUPPLIES	45	-	-	-
101.102.5403	CONFERENCE FEES & EXPENSE	-	-	-	-
101.102.5409	MILEAGE REIMBURSEMENT	-	-	-	-
	TOTAL MAYOR EXPENSES	2,354	2,309	2,310	3,698
103	COUNCIL CLERK DEPARTMENT				
101.103.5101	SALARIES & WAGES	6,679	7,652	10,000	21,216
101.103.5111	PERS	935	1,071	1,680	2,975
101.103.5112	MEDICARE	97	111	174	315
101.103.5113	FICA	-	-	25	-
101.103.5206	CODIFICATION OF ORDINANCES	10,958	1,743	5,000	7,000
101.103.5211	CONTRACT SERVICES	-	-	500	-

**CITY OF WILLARD
2022 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
101.103.5281	ADVERTISING	1,115	1,588	2,000	2,000
101.103.5271	DATA PROCESSING SUPPLIES	-	-	-	-
101.103.5373	OFFICE SUPPLIES	193	84	300	300
101.103.5407	DUES & SUBSCRIPTIONS	-	-	100	100
101.103.5409	MILEAGE REIMBURSEMENT	-	-	100	150
	TOTAL CITY CLERK EXPENSES	19,977	12,249	19,879	34,056
104	CITY MANAGER DEPARTMENT				
101.104.5101	SALARIES & WAGES	106,843	107,304	130,945	158,000
101.104.5102	LONGEVITY	240	360	1,560	780
101.104.5104	RETIREMENT FRINGE PAYOUT	-	-	6,800	11,400
101.104.5105	HOLIDAY-PERSONAL	6,133	8,437	7,900	7,550
101.104.5106	SICK LEAVE	442	1,803	1,750	1,600
101.104.5107	VACATION	9,835	28,593	11,351	12,500
101.104.5111	PERS	17,290	18,754	21,500	25,100
101.104.5112	MEDICARE	1,766	2,126	2,225	2,600
101.104.5117	WORKERS' COMPENSATION	(1,530)	(9,587)	6,750	2,100
101.104.5121	HEALTH & LIFE INSURANCE	10,140	12,198	43,425	22,100
101.104.5123	OTHER BENEFITS	308	397	600	600
101.104.5211	CONTRACT SERVICES	42,038	23,789	20,000	20,000
101.104.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	200	-
101.104.5264	TELEPHONE/DATA SERVICE	56,616	55,567	64,087	58,000
101.104.5271	GENERAL LIABILITY INSURANCE	105,498	114,002	118,500	140,000
101.104.5281	ADVERTISING	1,807	1,747	2,000	1,800
101.104.5319	GENERAL SUPPLIES	221	124	250	250
101.104.5371	DATA PROCESSING SUPPLIES	535	-	500	-
101.104.5373	OFFICE SUPPLIES	575	853	800	1,400
101.104.5401	TRAINING	-	-	300	300
101.104.5403	CONFERENCE FEES & EXPENSE	575	125	1,000	1,500
101.104.5407	DUES & SUBSCRIPTIONS	1,311	1,004	1,250	1,000
101.104.5409	MILEAGE REIMBURSEMENT	766	405	750	1,500
101.104.5411	OVERNIGHT LODGING & MEALS	-	-	-	-
101.104.5503	CAPITAL OUTLAY - EQUIPMENT	12,000	11,487	513	-
	TOTAL CITY MANAGER EXPENSES	373,409	379,489	444,956	470,080
105	FINANCE DEPARTMENT				
101.105.5101	SALARIES & WAGES	208,802	181,385	196,100	180,000
101.105.5102	LONGEVITY	4,800	3,480	3,700	3,720
101.105.5103	OVERTIME	712	-	875	800
101.105.5104	RETIREMENT FRINGE PAYOUT	-	-	15,450	28,000
101.105.5105	HOLIDAY-PERSONAL	13,009	12,996	11,900	11,800
101.105.5106	SICK LEAVE	3,828	4,703	5,680	4,750
101.105.5107	VACATION	37,731	17,095	17,200	19,700
101.105.5109	PART TIME WAGES	-	16,607	23,750	17,300
101.105.5111	PERS	34,904	34,015	36,300	33,300
101.105.5112	MEDICARE	3,767	3,434	3,800	3,500
101.105.5117	WORKERS' COMPENSATION	(3,377)	(20,618)	9,725	2,300
101.105.5121	HEALTH & LIFE INSURANCE	47,502	29,526	44,000	96,500
101.105.5123	OTHER BENEFITS	520	815	1,000	700
101.105.5201	ACCOUNTING SERVICES	1,311	1,589	1,500	1,650
101.105.5205	AUDITING	28,848	26,615	34,000	34,000
101.105.5207	COMPUTER SUPPORT & CONSULTING	74,586	33,683	35,000	35,200
101.105.5211	CONTRACT SERVICES	3,169	4,199	4,800	6,350
101.105.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	90	400	250
101.105.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	250	250
101.105.5241	MAINTENANCE CONTRACTS-GENERAL	1,015	947	1,200	1,320
101.105.5264	TELEPHONE/DATA SERVICE	-	-	-	-
101.105.5290	PRINTING & REPRODUCTION	2,403	1,910	2,500	2,600
101.105.5319	GENERAL SUPPLIES	-	2	200	100
101.105.5371	DATA PROCESSING SUPPLIES	550	-	500	-
101.105.5373	OFFICE SUPPLIES	1,542	759	1,500	2,000
101.105.5375	POSTAGE	18,990	18,345	21,000	22,000
101.105.5401	TRAINING	100	475	1,000	1,000
101.105.5403	CONFERENCE FEES & EXPENSE	130	177	600	800
101.105.5407	DUES & SUBSCRIPTIONS	140	165	150	200
101.105.5409	MILEAGE REIMBURSEMENT	317	78	400	350
101.105.5413	EDUCATIONAL ASSISTANCE	-	-	500	500

**CITY OF WILLARD
2022 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
101.105.5503	CAPITAL OUTLAY - EQUIPMENT	-		9,000	3,000
101.105.5507	CAPITAL OUTLAY - OTHER			2,000	2,000
101.105.5616	CREDIT CARD FEES	4,234	6,898	10,600	11,650
	TOTAL FINANCE EXPENSES	489,533	379,370	496,580	527,590
106	LAW DIRECTOR DEPARTMENT				
101.106.5101	SALARIES & WAGES	21,048	21,816	21,200	21,450
101.106.5111	PERS	2,941	3,054	3,000	3,050
101.106.5112	MEDICARE	242	257	310	315
101.106.5113	FICA	2	-	10	10
101.106.5117	WORKERS' COMPENSATION	(259)	(1,594)	825	250
101.106.5121	HEALTH & LIFE INSURANCE	33,592	29,370	32,000	33,100
101.106.5217	LEGAL SERVICES	13,467	14,005	16,000	16,000
101.106.5373	OFFICE SUPPLIES	-	-	-	-
101.106.5403	CONFERENCE FEES & EXPENSE	-	-	300	500
101.106.5407	DUES & SUBSCRIPTIONS	800	800	800	800
	TOTAL LAW DIRECTOR EXPENSES	71,833	67,708	74,445	75,475
110	MISCELLANEOUS EXECUTIVE DEPARTMENT				
101.110.5115	OVERTIME	66,602		25,000	10,000
101.110.5116	UNEMPLOYMENT	9,746	2,657	15,000	9,800
101.110.5117	WORKERS' COMPENSATION	-	-	-	-
101.110.5209	CONSULTANTS-OTHER	-	-	1,000	1,000
101.110.5211	CONTRACT SERVICES	-	5,000	-	2,000
101.110.5213	COUNTY AUDITOR FEES	7,781	9,047	9,100	9,800
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	1,000
101.110.5283	BOARD OF ELECTIONS	-	1,044	1,100	1,100
101.110.5286	COUNTY HEALTH DEPARTMENT	602	5,007	5,500	5,500
101.110.5291	REFUNDS	5,098	285	1,000	1,000
101.110.5294	REAL ESTATE TAXES	1,702	607	1,000	1,000
101.110.5298	ECONOMIC DEVELOPMENT	-	-	1,000	10,000
101.110.5373	OFFICE SUPPLIES	-	-	200	200
101.110.5407	DUES & SUBSCRIPTIONS	15,598	6,313	8,000	16,600
101.110.5904	TRANSFER OUT - INTEREST ALLOCATION	-	77,416	76,400	78,786
101.110.5922	OTHER TRANSFERS	98,415	-	-	-
101.110.5930	ADVANCES OUT	-	-	-	-
	TOTAL MISC EXECUTIVE EXPENSES	205,544	107,377	145,500	147,986
117	CITY HALL DEPARTMENT				
101.117.5211	CONTRACT SERVICES		900	1,000	-
101.117.5223	BUILDING REPAIR & MAINTENANCE	3,299	2,383	10,000	20,000
101.117.5229	EQUIPMENT REPAIR & MAINTENANCE	850	2,396	1,000	1,000
101.117.5231	GROUNDS MAINTENANCE	-	299	1,000	1,000
101.117.5237	JANITORIAL SERVICE	6,784	3,850	7,000	-
101.117.5241	MAINTENANCE CONTRACTS-GENERAL	5,066	2,904	3,000	8,000
101.117.5247	RADIO REPAIR & MAINTENANCE	-	-	-	-
101.117.5261	ELECTRIC SERVICE	18,273	21,553	22,000	22,000
101.117.5262	GAS SERVICE	7,378	8,147	8,500	8,500
101.117.5264	TELEPHONE/DATA SERVICE	-	-	-	-
101.117.5265	TRASH DISPOSAL SERVICE	382	439	450	450
101.117.5303	BUILDING SUPPLIES	482	807	750	1,000
101.117.5311	CUSTODIAL SUPPLIES	735	953	1,200	1,000
101.117.5312	EQUIPMENT REPAIR SUPPLIES	-	-	-	-
101.117.5319	GENERAL SUPPLIES	325	695	1,000	500
101.117.5501	CAPITAL OUTLAY - BUILDING			85,975	25,000
101.117.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-
	TOTAL CITY HALL EXPENSES	43,575	45,327	142,875	88,450
208	POLICE DEPARTMENT				
101.208.5101	SALARIES & WAGES	661,964	650,664	678,000	745,000
101.208.5102	LONGEVITY	11,160	12,120	12,180	13,440
101.208.5103	OVERTIME	100,626	86,658	107,500	100,000
101.208.5104	RETIREMENT FRINGE PAYOUT	-	-	115,275	135,000

**CITY OF WILLARD
2022 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
101.208.5105	HOLIDAY-PERSONAL	39,252	45,644	42,000	49,100
101.208.5106	SICK LEAVE	20,574	29,788	28,500	23,000
101.208.5107	VACATION	51,525	57,031	55,500	67,500
101.208.5109	PART TIME WAGES	13,033	12,136	31,100	25,000
101.208.5111	PERS	28,692	29,974	35,900	42,225
101.208.5112	MEDICARE	14,585	13,767	13,900	14,625
101.208.5115	POLICE & FIRE PENSION	209,095	180,893	206,100	226,500
101.208.5117	WORKERS' COMPENSATION	(14,967)	(90,806)	35,900	12,000
101.208.5121	HEALTH & LIFE INSURANCE	300,387	293,937	348,000	376,100
101.208.5123	OTHER BENEFITS	1,197	1,324	2,000	2,000
101.208.5124	TUITION REIMBURSEMENT	-	-	-	-
101.208.5207	COMPUTER SUPPORT & CONSULTING	10,798	2,990	12,500	15,000
101.208.5211	CONTRACT SERVICES	840	500	1,000	5,500
101.208.5217	LEGAL SERVICES	-	-	-	-
101.208.5227	COMPUTER EQUIPMENT REPAIR & MAINT	526	1,680	1,500	1,500
101.208.5229	EQUIPMENT REPAIR & MAINTENANCE	165	270	500	500
101.208.5247	RADIO REPAIR & MAINTENANCE	450	1,500	500	500
101.208.5257	VEHICLE REPAIR & MAINTENANCE	3,066	2,678	4,000	2,000
101.208.5264	TELEPHONE/DATA SERVICE	1,579	2,588	3,000	3,000
101.208.5271	GENERAL LIABILITY INSURANCE	-	-	-	-
101.208.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	1,186	-	1,000	1,000
101.208.5282	BOARD & CARE OF PRISONERS	653	447	1,000	1,000
101.208.5285	FURTHERANCE OF JUSTICE	(31)	(27,627)	2,500	5,000
101.208.5287	JUDGMENTS - FEES - COSTS	-	-	-	-
101.208.5292	RENTAL EQUIPMENT	11,553	11,111	12,000	12,500
101.208.5301	AMMUNITION & SUPPLIES	1,328	2,921	5,000	6,000
101.208.5303	BUILDING SUPPLIES	-	130	500	500
101.208.5312	EQUIPMENT REPAIR SUPPLIES	360	1,199	1,500	1,000
101.208.5317	FUEL SUPPLIES	24,533	19,524	24,000	27,500
101.208.5319	GENERAL SUPPLIES	2,060	1,939	1,000	1,000
101.208.5327	RADIO SUPPLIES	190	475	500	500
101.208.5329	SAFETY SUPPLIES	1,718	552	500	500
101.208.5341	UNIFORM SUPPLIES	12,500	8,646	12,500	11,000
101.208.5349	VEHICLE REPAIR SUPPLIES	4,353	5,439	6,000	5,000
101.208.5371	DATA PROCESSING SUPPLIES	-	423	500	-
101.208.5373	OFFICE SUPPLIES	1,300	2,377	2,000	2,500
101.208.5401	TRAINING	6,343	1,499	8,000	6,000
101.208.5403	CONFERENCE FEES & EXPENSE	-	-	-	-
101.208.5407	DUES & SUBSCRIPTIONS	670	-	700	600
101.208.5413	EDUCATIONAL ASSISTANCE	-	-	1,000	1,000
101.208.5501	CAPITAL OUTLAY - BLDG & IMPROVEMENTS	-	-	-	10,000
101.208.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	12,000
101.208.5930	ADVANCES OUT	-	-	-	-
	TOTAL POLICE EXPENSES	1,523,263	1,364,392	1,815,055	1,964,090
209	FIRE DEPARTMENT				
101.209.5101	SALARIES & WAGES	60,474	63,162	60,600	66,900
101.209.5102	LONGEVITY	1,380	1,440	1,500	1,560
101.209.5103	OVERTIME	-	-	-	-
101.209.5104	RETIREMENT FRINGE PAYOUT	-	-	31,000	35,288
101.209.5105	HOLIDAY-PERSONAL	3,662	4,404	3,850	4,225
101.209.5106	SICK LEAVE	1,428	1,576	3,625	3,300
101.209.5107	VACATION	6,258	8,669	7,100	7,825
101.209.5108	PART TIME FIRE	21,328	14,612	28,000	25,000
101.209.5111	PERS	1,204	470	1,000	1,000
101.209.5112	MEDICARE	1,200	1,251	1,620	1,750
101.209.5113	FICA	839	694	2,200	2,200
101.209.5115	POLICE & FIRE PENSION	17,340	18,642	26,100	29,000
101.209.5116	UNEMPLOYMENT	-	-	-	-
101.209.5117	WORKERS' COMPENSATION	(960)	(6,187)	7,200	6,250
101.209.5121	HEALTH & LIFE INSURANCE	30,125	30,487	32,350	32,300
101.209.5123	OTHER BENEFITS	1,275	2,190	3,500	3,500
101.209.5207	COMPUTER SUPPORT & CONSULTING	-	-	1,000	1,000
101.209.5211	CONTRACT SERVICES	-	-	3,500	3,500
101.209.5223	BUILDING REPAIR & MAINTENANCE	526	4,041	2,000	2,000
101.209.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	500	-
101.209.5229	EQUIPMENT REPAIR & MAINTENANCE	5,364	6,799	9,000	9,000
101.209.5241	MAINTENANCE CONTRACTS-GENERAL	795	1,571	2,000	2,000
101.209.5247	RADIO REPAIR & MAINTENANCE	-	-	500	500

**CITY OF WILLARD
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ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
101.209.5257	VEHICLE REPAIR & MAINTENANCE	2,442	3,334	6,000	6,000
101.209.5261	ELECTRIC SERVICE	7,775	7,561	9,000	9,000
101.209.5262	GAS SERVICE	8,747	7,622	9,500	10,500
101.209.5264	TELEPHONE/DATA SERVICE	874	765	2,100	-
101.209.5265	TRASH DISPOSAL SERVICE	262	270	350	350
101.209.5273	OTHER INSURANCE-NON BORMA	4,515	4,623	5,500	5,500
101.209.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	-
101.209.5305	CHEMICALS	-	-	-	-
101.209.5311	CUSTODIAL SUPPLIES	904	932	1,000	1,000
101.209.5312	EQUIPMENT REPAIR SUPPLIES	661	956	4,000	3,000
101.209.5313	FIRE EXTINGUISHERS	-	-	300	300
101.209.5317	FUEL SUPPLIES	5,489	3,370	8,000	9,000
101.209.5319	GENERAL SUPPLIES	4,437	3,970	4,000	4,000
101.209.5327	RADIO SUPPLIES	-	426	500	500
101.209.5329	SAFETY SUPPLIES	144	-	1,000	750
101.209.5337	SMALL TOOLS	34	-	500	500
101.209.5341	UNIFORM SUPPLIES	1,063	587	3,000	2,000
101.209.5349	VEHICLE REPAIR SUPPLIES	1,742	1,669	3,000	6,000
101.209.5371	DATA PROCESSING SUPPLIES	457	182	300	-
101.209.5373	OFFICE SUPPLIES	272	-	750	800
101.209.5401	TRAINING	1,050	-	3,000	3,000
101.209.5403	CONFERENCE FEES & EXPENSE	25	-	1,000	1,000
101.209.5407	DUES & SUBSCRIPTIONS	643	634	700	700
101.209.5413	EDUCATIONAL ASSISTANCE	-	-	500	-
101.209.5501	CAPITAL OUTLAY - BLDG & IMPROVEMENTS	-	32,845	-	102,000
101.209.5503	CAPITAL OUTLAY - EQUIPMENT	-	(803)	99,500	61,800
101.209.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	TOTAL FIRE EXPENSES	193,774	222,763	391,645	465,798
212	EMS DEPARTMENT				
101.212.5101	SALARIES & WAGES	286,669	76,245	350,200	360,000
101.212.5102	LONGEVITY	3,420	3,780	4,200	4,320
101.212.5103	OVERTIME	23,891	62,188	43,000	43,000
101.212.5104	RETIREMENT FRINGE PAYOUT	-	-	-	32,000
101.212.5105	HOLIDAY-PERSONAL	33,404	29,892	34,700	35,000
101.212.5106	SICK LEAVE	10,358	11,782	10,000	6,500
101.212.5107	VACATION	13,316	19,133	20,000	20,500
101.212.5109	PART TIME RESCUE	150,109	150,519	171,000	180,000
101.212.5111	PERS	(425)	1,450	1,300	1,400
101.212.5112	MEDICARE	7,279	8,330	10,800	11,550
101.212.5113	FICA	12,046	8,661	9,300	10,500
101.212.5115	POLICE & FIRE PENSION	92,851	115,486	133,500	137,000
101.212.5116	UNEMPLOYMENT	-	500	-	-
101.212.5117	WORKERS' COMPENSATION	(6,631)	(40,207)	25,000	25,000
101.212.5121	HEALTH & LIFE INSURANCE	141,954	122,519	125,000	114,500
101.212.5123	OTHER BENEFITS	150	-	500	500
101.212.5201	ACCOUNTING SERVICES	15,765	12,765	16,000	16,000
101.212.5207	COMPUTER SUPPORT & CONSULTING	-	-	-	-
101.212.5211	CONTRACT SERVICES	-	-	18,200	24,000
101.212.5217	LEGAL SERVICES	-	-	-	-
101.212.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	500	-
101.212.5229	EQUIPMENT REPAIR & MAINTENANCE	783	645	1,000	1,000
101.212.5241	MAINTENANCE CONTRACTS-GENERAL	1,611	-	1,000	1,000
101.212.5247	RADIO REPAIR & MAINTENANCE	-	-	500	500
101.212.5257	VEHICLE REPAIR & MAINTENANCE	-	(12,692)	2,000	2,000
101.212.5261	ELECTRIC SERVICE	-	-	-	-
101.212.5264	TELEPHONE/DATA SERVICE	2,184	2,304	2,500	4,000
101.212.5271	GENERAL LIABILITY INSURANCE	-	-	-	-
101.212.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	1,000	1,000
101.212.5291	REFUNDS	1,596	3,405	4,000	4,000
101.212.5317	FUEL SUPPLIES	4,781	3,995	5,000	6,000
101.212.5319	GENERAL SUPPLIES	669	-	500	500
101.212.5323	MEDICAL SUPPLIES	7,184	13,026	10,000	12,000
101.212.5325	OXYGEN	907	955	1,500	1,500
101.212.5329	SAFETY SUPPLIES	72	(1,567)	500	500
101.212.5337	SMALL TOOLS	22	-	500	500
101.212.5341	UNIFORM SUPPLIES	928	1,229	2,500	2,500
101.212.5349	VEHICLE REPAIR SUPPLIES	861	622	1,000	1,000
101.212.5373	OFFICE SUPPLIES	103	-	300	250

**CITY OF WILLARD
2022 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
101.212.5401	TRAINING	2,554	1,809	3,000	3,000
101.212.5403	CONFERENCE FEES & EXPENSE	438	-	500	500
101.212.5407	DUES & SUBSCRIPTIONS	-	-	-	-
101.212.5413	EDUCATIONAL ASSISTANCE	-	-	500	500
101.212.5505	CAPITAL OUTLAY - VEHICLE	-	-	-	50,000
101.212.5507	CAPITAL OUTLAY - OTHER	-	-	-	25,000
	TOTAL EMS EXPENSES	808,849	596,772	1,011,000	1,139,020
219	CODE ENFORCEMENT DEPARTMENT				
101.219.5101	SALARIES & WAGES	38,179	45,365	45,900	49,250
101.219.5102	LONGEVITY	-	-	240	300
101.219.5103	OVERTIME	-	-	500	500
101.219.5105	HOLIDAY-PERSONAL	379	2,832	2,625	2,900
101.219.5106	SICK LEAVE	-	-	2,300	2,000
101.219.5107	VACATION	89	1,049	1,200	2,660
101.219.5109	PART TIME WAGES	-	30,997	38,200	40,000
101.219.5111	PERS	5,411	11,234	12,600	13,425
101.219.5112	MEDICARE	560	1,164	1,325	1,400
101.219.5117	WORKERS' COMPENSATION	(428)	(2,567)	3,400	1,000
101.219.5121	HEALTH & LIFE INSURANCE	-	36	100	100
101.219.5123	OTHER BENEFITS	-	90	100	100
101.219.5201	ACCOUNTING	-	-	-	-
101.219.5211	CONTRACT SERVICES	18,182	14,508	16,700	6,000
101.219.5227	COMPUTER EQUIPMENT REPAIR & MAINT	150	-	200	-
101.219.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	200	200
101.219.5264	TELEPHONE/DATA SERVICE	-	-	300	300
101.219.5281	ADVERTISING	-	146	300	200
101.219.5291	REFUNDS	-	-	100	100
101.219.5317	FUEL SUPPLIES	521	312	800	900
101.219.5319	GENERAL SUPPLIES	-	47	200	200
101.219.5341	UNIFORM SUPPLIES	260	145	200	400
101.219.5371	DATA PROCESSING SUPPLIES	287	145	300	-
101.219.5373	OFFICE SUPPLIES	199	300	500	600
101.219.5350	CODE ENFORCEMENT ABATEMENT	-	-	-	20,000
101.219.5401	TRAINING	-	616	600	600
101.219.5403	CONFERENCE FEES & EXPENSE	95	-	250	250
101.219.5407	DUES & SUBSCRIPTIONS	310	-	100	100
101.219.5503	CAPITAL OUTLAY: EQUIPMENT	-	-	1,300	-
	TOTAL CODE ENFORCEMENT EXPENSES	64,194	106,419	130,540	143,485
307	PUBLIC SERVICE DEPARTMENT				
101.307.5211	CONTRACT SERVICES	3,600	550	3,250	3,200
101.307.5245	PARKING LOT MAINTENANCE	-	-	-	-
101.307.5252	DITCH MAINTENANCE	3,397	2,424	4,040	5,500
101.307.5261	ELECTRIC SERVICE	52,629	57,737	61,610	58,000
101.307.5263	LANDFILL SERVICE	2,308	52	3,250	3,500
101.307.5305	CHEMICALS	-	-	1,000	-
101.307.5319	GENERAL SUPPLIES	-	-	-	-
101.307.5334	GROUNDS MAINTENANCE SUPPLIES	-	500	500	1,500
101.307.5335	STREET SIGNS	968	1,158	1,500	1,500
	TOTAL PUBLIC SERVICE EXPENSES	62,902	62,421	75,150	73,200
316	ENGINEERING & PUBLIC WORKS DEPARTMENT				
101.316.5101	SALARIES & WAGES	54,330	33,137	62,000	63,300
101.316.5102	LONGEVITY	1,200	1,260	-	1,380
101.316.5103	OVERTIME	411	224	1,000	1,000
101.316.5105	HOLIDAY-PERSONAL	3,424	2,123	3,850	3,900
101.316.5106	SICK LEAVE	1,321	-	1,400	1,500
101.316.5107	VACATION	5,996	1,668	7,000	7,200
101.316.5111	PERS	9,158	5,378	11,000	11,100
101.316.5112	MEDICARE	909	528	1,125	1,150
101.316.5117	WORKERS' COMPENSATION	(814)	(4,944)	2,905	1,000
101.316.5121	HEALTH & LIFE INSURANCE	29,109	31,844	32,500	32,100
101.316.5123	OTHER BENEFITS	20	90	100	100
101.316.5207	COMPUTER SUPPORT & CONSULTING	1,227	1,119	1,500	1,600
101.316.5211	CONTRACT SERVICES	91,795	105,600	110,400	110,400
101.316.5215	ENGINEERING CONSULTANTS	-	-	-	-
101.316.5218	LICENCES & PERMITS	-	-	-	-
101.316.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-

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ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
101.316.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	200	200
101.316.5241	MAINTENANCE CONTRACTS-GENERAL	1,065	-	-	-
101.316.5264	TELEPHONE/DATA SERVICE	-	-	-	-
101.316.5290	PRINTING & REPRODUCTION	-	136	200	-
101.316.5317	FUEL SUPPLIES	544	404	500	550
101.316.5319	GENERAL SUPPLIES	85	83	100	100
101.316.5337	SMALL TOOLS	-	-	200	200
101.316.5349	VEHICLE REPAIR SUPPLIES	-	-	250	250
101.316.5371	DATA PROCESSING SUPPLIES	546	120	-	-
101.316.5373	OFFICE SUPPLIES	134	102	1,500	500
101.316.5401	TRAINING	506	50	-	-
101.316.5403	CONFERENCE FEES & EXPENSE	443	283	-	-
101.316.5413	EDUCATIONAL ASSISTANCE	500	-	-	-
101.316.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	2,500
101.316.5505	CAPITAL OUTLAY - VEHICLE	-	-	-	-
101.316.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	TOTAL ENGINEERING & PW EXPENSES	201,909	179,206	237,730	240,030
518	CITY GARAGE & MAINTENANCE DEPARTMENT				
101.518.5101	SALARIES & WAGES	477,872	411,887	474,200	470,000
101.518.5102	LONGEVITY	8,220	9,000	9,600	7,020
101.518.5103	OVERTIME	19,897	14,068	24,000	24,350
101.518.5104	RETIREMENT FRINGE PAYOUT	-	-	66,400	66,300
101.518.5105	HOLIDAY-PERSONAL	27,451	31,970	30,400	27,100
101.518.5106	SICK LEAVE	8,642	46,412	19,000	12,100
101.518.5107	VACATION	39,417	44,223	39,000	36,000
101.518.5109	PART TIME WAGES	18,277	30,987	47,800	25,000
101.518.5111	PERS	85,990	84,212	90,100	82,000
101.518.5112	MEDICARE	8,518	8,205	9,350	8,550
101.518.5116	UNEMPLOYMENT	-	-	-	-
101.518.5117	WORKERS' COMPENSATION	(7,129)	(43,857)	25,200	5,800
101.518.5121	HEALTH & LIFE INSURANCE	200,537	202,630	248,050	214,200
101.518.5123	OTHER BENEFITS	558	1,180	1,300	1,200
101.518.5223	BUILDING REPAIR & MAINTENANCE	663	1,240	366	500
101.518.5227	COMPUTER EQUIPMENT REPAIR & MAINT	500	550	700	700
101.518.5229	EQUIPMENT REPAIR & MAINTENANCE	557	(408)	800	800
101.518.5237	JANITORIAL SERVICE	-	-	-	-
101.518.5261	ELECTRIC SERVICE	4,921	5,415	6,500	6,000
101.518.5262	GAS SERVICE	2,338	2,027	3,000	3,000
101.518.5264	TELEPHONE/DATA SERVICE	16	-	-	-
101.518.5265	TRASH DISPOSAL SERVICE	719	682	750	750
101.518.5271	GENERAL LIABILITY INSURANCE	-	-	-	-
101.518.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	1,000	1,000
101.518.5303	BUILDING SUPPLIES	256	2,647	2,500	2,500
101.518.5311	CUSTODIAL SUPPLIES	-	500	500	500
101.518.5312	EQUIPMENT REPAIR SUPPLIES	427	212	1,500	1,000
101.518.5319	GENERAL SUPPLIES	470	474	500	500
101.518.5327	RADIO SUPPLIES	-	-	250	250
101.518.5337	SMALL TOOLS	394	424	500	500
101.518.5349	VEHICLE REPAIR SUPPLIES	492	289	1,134	1,500
101.518.5371	DATA PROCESSING SUPPLIES	-	-	500	-
101.518.5401	TRAINING	699	50	1,500	1,000
101.518.5407	DUES & SUBSCRIPTIONS	37	37	50	50
101.518.5413	EDUCATIONAL ASSISTANCE	-	-	1,000	1,000
101.518.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	17,500
101.518.5505	CAPITAL OUTLAY - VEHICLES	-	-	14,768	22,768
101.518.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
101.518.5922	OTHER TRANSFERS	-	-	22,032	-
	TOTAL CITY GARAGE & MAINT EXPENSES	900,739	855,055	1,144,250	1,041,438
523	CEMETERY DEPARTMENT				
101.523.5109	SEASONAL LABOR	10,709	-	-	-
101.523.5111	PERS	-	-	-	-
101.523.5112	MEDICARE	-	-	-	-
101.523.5116	UNEMPLOYMENT	-	-	500	-
101.523.5207	COMPUTER SUPPORT & CONSULTING	-	-	-	-
101.523.5211	CONTRACT SERVICES	150	175	400	400
101.523.5261	ELECTRIC SERVICE	688	871	850	950
101.523.5289	PAUPER BURIAL	650	650	2,000	2,600

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ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
101.523.5292	RENTAL EQUIPMENT	100	-	500	500
101.523.5299	ADMINISTRATIVE ALLOCATION	-	-	-	-
101.523.5303	BUILDING SUPPLIES	-	-	500	500
101.523.5312	EQUIPMENT REPAIR SUPPLIES	766	702	750	750
101.523.5317	FUEL SUPPLIES	1,400	954	950	1,100
101.523.5319	GENERAL SUPPLIES	884	899	1,000	1,000
101.523.5329	SAFETY SUPPLIES	-	-	200	200
101.523.5334	GROUNDS MAINTENANCE SUPPLIES	700	725	700	1,000
101.523.5337	SMALL TOOLS	-	-	500	500
101.523.5373	OFFICE SUPPLIES	-	-	100	100
101.523.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-
	TOTAL CEMETERY DEPARTMENT	16,047	4,976	8,950	9,600
101	TOTAL GENERAL FUND EXPENSES	4,994,066	4,401,560	6,157,518	6,447,071
202	INCOME TAX FUND				
	REVENUES				
202.000.4120	INCOME TAX COLLECTIONS	2,466,683	2,550,555	2,400,000	2,756,500
	TOTAL INCOME TAX REVENUES	2,466,683	2,550,555	2,400,000	2,756,500
130	INCOME TAX DEPARTMENT				
202.130.5205	AUDITING	4,875	6,752	7,500	7,000
202.130.5207	COMPUTER SUPPORT & CONSULTING	2,915	2,975	3,000	4,000
202.130.5217	LEGAL SERVICES	492	380	500	500
202.130.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	-	-
202.130.5290	PRINTING & REPRODUCTION	1,578	2,277	3,200	3,500
202.130.5291	REFUNDS	40,608	31,763	100,000	75,000
202.130.5371	DATA PROCESSING SUPPLIES	-	-	500	-
202.130.5373	OFFICE SUPPLIES	133	213	250	500
202.130.5375	POSTAGE	-	-	-	-
202.130.5401	TRAINING	-	-	-	-
202.130.5403	CONFERENCE FEES & EXPENSE	-	-	-	-
202.130.5409	MILEAGE REIMBURSEMENT	-	-	-	-
202.130.5903	TRANSFER FROM INCOME TAX-DESIGNATED	2,460,937	2,430,000	2,285,000	2,701,000
	TOTAL INCOME TAX EXPENSES	2,511,538	2,474,359	2,399,950	2,791,500
203	STREET MAINTENANCE & REPAIR FUND				
	REVENUES				
203.000.4240	MOTOR VEHICLE LICENSE	34,052	33,344	37,000	37,000
203.000.4252	GASOLINE EXCISE TAX	223,326	268,728	277,500	290,000
203.000.4611	REIMBURSEMENTS-REFUNDS	22	7,852	2,000	2,000
203.000.4660	INTEREST EARNED	8,380	7,000	2,400	8,601
203.000.4710	TRANSFER FROM INCOME TAX	-	-	-	-
	TOTAL STREET MAINTENANCE REVENUES	265,780	316,924	318,900	337,601
361	STREET MAINTENANCE DEPARTMENT				
203.361.5207	COMPUTER SUPPORT & CONSULTING	472	472	600	600
203.361.5211	CONTRACT SERVICES	728	9,423	1,000	1,000
203.361.5215	ENGINEERING CONSULTANTS	-	-	-	-
203.361.5218	LICENCES & PERMITS	194	157	250	250
203.361.5223	BUILDING REPAIR & MAINTENANCE	-	(325)	-	-
203.361.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-
203.361.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	2,000	2,000
203.361.5241	MAINTENANCE CONTRACTS-GENERAL	1,219	1,200	1,200	1,400
203.361.5247	RADIO REPAIR & MAINTENANCE	-	-	-	-
203.361.5249	SEWER LINE MAINTENANCE	-	-	-	-
203.361.5250	STORM SEWER LINE MAINTENANCE	-	-	-	-
203.361.5251	STREET MAINTENANCE	-	-	-	-
203.361.5253	TRAFFIC-STREET LIGHT MAINTENANCE	-	-	2,500	3,500
203.361.5257	VEHICLE REPAIR & MAINTENANCE	(37)	-	1,000	1,200
203.361.5271	GENERAL LIABILITY INSURANCE	-	-	-	-
203.361.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	1,000	1,000
203.361.5292	RENTAL EQUIPMENT	-	-	1,000	1,000
203.361.5299	ADMINISTRATIVE ALLOCATION	115,746	125,841	169,500	153,000
203.361.5312	EQUIPMENT REPAIR SUPPLIES	5,606	(1,528)	5,000	5,000
203.361.5317	FUEL SUPPLIES	14,414	9,356	13,000	14,300
203.361.5319	GENERAL SUPPLIES	499	739	750	750
203.361.5327	RADIO SUPPLIES	-	-	200	200
203.361.5329	SAFETY SUPPLIES	528	-	1,000	500

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ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
203.361.5331	SALT SUPPLIES	6,290	10,038	15,000	15,000
203.361.5333	STREET REPAIR SUPPLIES	36,982	27,832	40,000	35,000
203.361.5334	GROUNDS MAINTENANCE SUPPLIES	-	90	400	500
203.361.5335	STREET SIGNS	-	-	-	500
203.361.5337	SMALL TOOLS	-	292	500	500
203.361.5339	TRAFFIC SIGNS	2,718	2,793	3,500	3,500
203.361.5341	UNIFORM SUPPLIES	-	518	1,700	1,500
203.361.5348	STORM SEWER SUPPLIES	-	168	500	500
203.361.5349	VEHICLE REPAIR SUPPLIES	6,013	5,296	5,000	5,500
203.361.5371	DATA PROCESSING SUPPLIES	-	-	-	-
203.361.5373	OFFICE SUPPLIES	34	-	200	200
203.361.5401	TRAINING	109	-	500	500
203.361.5503	CAPITAL OUTLAY - EQUIPMENT	4,850	-	4,000	65,000
203.361.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	-
203.361.5507	CAPITAL OUTLAY - OTHER	20,000	-	-	-
	TOTAL STREET MAINTENANCE EXPENSES	216,365	192,361	271,300	313,900
204	SCHOOL RESOURCE OFFICER				
	REVENUES				
204.000.4260	GRANT PROCEEDS	18,580	10,211	15,000	15,000
204.000.4760	TRANSFERS IN: OTHER	-	-	-	-
	TOTAL SRO REVENUES	18,580	10,211	15,000	15,000
204.000.5101	SALARIES & WAGES	15,000	-	15,000	15,000
	TOTAL SRO EXPENSES	15,000	-	15,000	15,000
206	STATE HIGHWAY IMPROVEMENT FUND				
	REVENUES				
206.000.4240	MOTOR VEHICLE LICENSE	2,761	2,704	3,000	3,100
206.000.4252	GASOLINE EXCISE TAX	18,108	21,789	22,500	24,000
206.000.4660	INTEREST EARNED	7,341	6,041	4,600	4,526
206.000.4710	TRANSFER FROM INCOME TAX	-	-	-	-
	TOTAL STATE HIGHWAY REVENUES	28,210	30,533	30,100	31,626
	STATE HIGHWAY DEPARTMENT				
206.362.5211	CONTRACT SERVICES	-	-	-	-
206.362.5319	GENERAL SUPPLIES	-	-	-	-
206.362.5331	SALT SUPPLIES	11,464	10,038	15,000	15,000
206.362.5333	STREET REPAIR SUPPLIES	-	-	-	-
206.362.5335	STREET SIGNS	-	-	-	-
206.362.5339	TRAFFIC SIGNS	-	-	500	500
206.362.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	TOTAL STATE HIGHWAY EXPENSES	11,464	10,038	15,500	15,500
208	RECREATION FUND				
	REVENUES				
208.000.4110	REAL ESTATE TAX	39,602	40,395	43,106	44,178
208.000.4113	MOBILE HOME TAX	-	5	30	30
208.000.4130	LODGING TAX	3,123	5,529	3,800	9,500
208.000.4211	HOMESTEAD AND ROLLBACK TAX	4,398	4,367	5,000	5,000
208.000.4260	GRANT PROCEEDS	-	-	85,000	60,000
208.000.4340	SWIMMING POOL SALES - FEES	19,868	6,545	18,000	20,000
208.000.4341	PHYSICAL FITNESS FEES	3,269	2,788	3,000	3,500
208.000.4342	CONCESSION STAND SALES	5,820	2,271	5,000	6,000
208.000.4350	RENTALS-RESERVATIONS	15,060	16,754	15,000	25,000
208.000.4352	FESTIVAL REVENUE	18,959	4,600	13,400	35,000
208.000.4611	REIMBURSEMENTS-REFUNDS	60	5	100	500
208.000.4613	SALE OF FIXED ASSETS	3,702	-	-	-
208.000.4620	DONATIONS	27,481	38,178	25,000	135,000
208.000.4660	INTEREST EARNED	10,299	7,723	10,000	20,000
208.000.4710	TRANSFER FROM INCOME TAX	83,053	133,444	134,000	175,000
	TOTAL RECREATION REVENUE	234,694	262,604	360,436	538,708
472	PARKS & RECREATION DEPARTMENT				
208.472.5101	SALARIES & WAGES	59,162	59,430	71,300	68,300

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ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
208.472.5102	LONGEVITY	300	360	420	1,680
208.472.5103	OVERTIME	9,485	3,279	12,500	11,000
208.472.5105	HOLIDAY-PERSONAL	3,397	3,845	3,450	3,000
208.472.5106	SICK LEAVE	61	809	650	2,325
208.472.5107	VACATION	1,802	2,039	2,600	6,650
208.472.5109	SEASONAL LABOR - RECREATION	30,903	16,752	32,000	33,000
208.472.5110	SEASONAL LABOR - POOL	29,969	15,151	32,000	33,000
208.472.5111	PERS	18,911	14,497	22,000	22,000
208.472.5112	MEDICARE	1,939	1,481	2,300	2,300
208.472.5116	UNEMPLOYMENT	-	-	-	-
208.472.5117	WORKERS' COMPENSATION	(1,887)	(10,946)	5,900	1,600
208.472.5121	HEALTH & LIFE INSURANCE	10,579	10,671	11,000	15,000
208.472.5123	OTHER BENEFITS	1,543	940	1,300	2,000
208.472.5202	SALES TAX	386	283	400	500
208.472.5211	CONTRACT SERVICES	435	109	-	-
208.472.5213	COUNTY AUDITOR FEES	1,156	1,235	1,300	1,200
208.472.5218	LICENCES & PERMITS	747	856	1,000	1,500
208.472.5223	BUILDING REPAIR & MAINTENANCE	370	-	800	1,000
208.472.5225	BUILDING SECURITY	360	360	400	600
208.472.5229	EQUIPMENT REPAIR & MAINTENANCE	938	911	500	800
208.472.5231	GROUNDNS MAINTENANCE	446	273	700	1,000
208.472.5241	MAINTENANCE CONTRACTS-GENERAL	-	-	-	-
208.472.5245	PARKING LOT MAINTENANCE	-	325	500	400
208.472.5257	VEHICLE REPAIR & MAINTENANCE	585	1,280	1,000	1,000
208.472.5261	ELECTRIC SERVICE	15,093	13,081	17,000	17,000
208.472.5262	GAS SERVICE	859	517	1,000	6,000
208.472.5264	TELEPHONE/DATA SERVICE	-	-	-	-
208.472.5265	TRASH DISPOSAL SERVICE	1,278	958	1,400	1,600
208.472.5271	GENERAL LIABILITY INSURANCE	-	-	-	-
208.472.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	1,000	1,000
208.472.5281	ADVERTISING	-	-	-	-
208.472.5284	FESTIVAL IN PARK	11,369	4,611	13,000	15,000
2084725285	FESTIVAL OF LIGHTS	-	-	-	20,000
208.472.5291	REFUNDS	-	4,053	500	300
208.472.5297	OTHER SERVICES	6,075	-	6,500	8,000
208.472.5303	BUILDING SUPPLIES	2,343	1,031	2,700	3,000
208.472.5305	CHEMICALS	3,300	2,198	4,000	4,500
208.472.5309	CONCESSION SUPPLIES	2,344	1,636	2,500	2,750
208.472.5311	CUSTODIAL SUPPLIES	500	1,041	1,200	1,200
208.472.5312	EQUIPMENT REPAIR SUPPLIES	1,909	1,336	2,100	2,000
208.472.5315	FIREWORKS	4,725	7,000	5,000	6,000
208.472.5317	FUEL SUPPLIES	5,087	3,916	5,700	6,500
208.472.5319	GENERAL SUPPLIES	2,014	1,527	3,339	3,500
208.472.5329	SAFETY SUPPLIES	254	401	950	1,000
208.472.5334	GROUNDNS MAINTENANCE SUPPLIES	6,654	6,264	5,400	6,500
208.472.5337	SMALL TOOLS	-	192	500	500
208.472.5341	UNIFORM SUPPLIES	795	633	1,111	1,300
208.472.5349	VEHICLE REPAIR SUPPLIES	514	134	500	500
208.472.5373	OFFICE SUPPLIES	332	39	500	500
208.472.5401	TRAINING	895	399	1,000	1,100
208.472.5407	DUES & SUBSCRIPTIONS	465	150	500	500
208.472.5409	MILEAGE REIMBURSEMENT	-	-	-	-
208.472.5413	EDUCATIONAL ASSISTANCE	-	-	-	-
208.472.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	-	-	15,000	6,000
208.472.5503	CAPITAL OUTLAY - EQUIPMENT	11,000	10,960	88,500	73,500
208.472.5507	CAPITAL OUTLAY - OTHER	-	-	-	8,000
208.472.5509	CAPITAL OUTLAY - DONATIONS	-	-	36,000	160,000
208.472.5556	LAND ACQUISITION	-	-	-	-
208.472.5922	OTHER TRANSFERS	-	-	-	-
208.472.5930	ADVANCES OUT	-	-	-	-
	TOTAL PARKS & RECREATION EXPENSES	249,392	186,018	420,920	567,605
209	AIRPORT FUND				
	REVENUES				
209.000.4251	AVIATION GRANT	-	-	-	-
209.000.4360	SALE OF GASOLINE	79,795	55,279	75,000	80,000
209.000.4612	SUNDRY	-	-	-	-
	TOTAL AIRPORT REVENUES	79,795	55,279	75,000	80,000

**CITY OF WILLARD
2022 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
560	AIRPORT DEPARTMENT				
209.560.5202	SALES TAX	17	79	250	250
209.560.5211	CONTRACT SERVICES	-	-	-	-
209.560.5215	ENGINEERING CONSULTANTS	-	2,500	-	-
209.560.5218	LICENCES & PERMITS	378	729	500	1,000
209.560.5231	GROUNDS MAINTENANCE	350	-	400	800
209.560.5261	ELECTRIC SERVICE	455	500	500	500
209.560.5273	OTHER INSURANCE-AV LIABILITY	3,800	4,940	5,400	5,500
209.560.5299	ADMINISTRATIVE ALLOCATION	22,290	5,168	-	-
209.560.5317	FUEL SUPPLIES	55,210	39,404	65,000	71,500
209.560.5319	GENERAL SUPPLIES	190	260	200	200
	TOTAL AIRPORT EXPENSES	82,690	53,580	72,250	79,750
211	POLICE INCOME TAX FUND				
	REVENUES				
211.000.4120	INCOME TAX COLLECTIONS	308,321	318,775	300,000	345,000
211.000.4720	TRANSFERS IN	-	-	-	-
211.000.4750	ADVANCES IN	-	-	-	-
	TOTAL POLICE INCOME TAX REVENUES	308,321	318,775	300,000	345,000
211	POLICE DEPARTMENT				
211.000.5101	SALARIES & WAGES	137,409	168,110	198,000	145,000
211.000.5102	LONGEVITY	1,200	1,320	2,280	1,980
211.000.5103	OVERTIME	25,742	26,215	28,400	20,500
211.000.5105	HOLIDAY-PERSONAL	8,178	11,204	12,600	9,400
211.000.5106	SICK LEAVE	9,734	5,863	6,600	1,000
211.000.5107	VACATION	9,627	16,689	12,400	12,000
211.000.5111	PERS	-	-	-	-
211.000.5112	MEDICARE	2,839	3,396	3,800	2,850
211.000.5115	POLICE & FIRE PENSION	56,307	67,087	76,600	57,500
211.000.5117	WORKERS' COMPENSATION	173	-	9,750	2,000
211.000.5121	HEALTH & LIFE INSURANCE	91,185	105,707	130,400	100,000
211.000.5123	OTHER BENEFITS	-	-	500	500
211.000.5291	REFUNDS	-	-	-	-
211.000.5341	UNIFORM SUPPLIES	-	-	-	-
211.000.5413	EDUCATIONAL ASSISTANCE	-	-	500	500
211.000.5950	ADVANCES OUT	-	-	-	-
	TOTAL POLICE TAX EXPENSES	342,394	405,591	481,830	353,230
214	RECYCLING FUND				
	REVENUES				
214.000.4260	GRANT PROCEEDS	-	-	14,134	14,134
214.000.4369	OTHER RECYCLING	1,033	2,890	3,500	5,900
214.000.4378	RECYCLING FEE	5,934	5,969	6,000	6,200
214.000.4379	TIRE RECYCLING FEE	390	333	500	1,500
	TOTAL RECYCLING REVENUES	7,357	9,192	24,134	27,734
214.000.5260	BRUSH/CONCRETE GRINDING	5,475	5,500	6,000	6,000
214.000.5267	RECYCLING DISPOSAL	600	600	3,534	3,500
214.000.5268	PLASTIC RECYCLING	-	-	-	-
214.000.5269	TIRE DISPOSAL	1,510	-	1,500	2,000
214.000.5507	CAPITAL OUTLAY - OTHER	-	-	12,000	14,134
	TOTAL RECYCLING EXPENSES	7,585	6,100	23,034	25,634
215	COMMUNITY ACTION FUND				
	REVENUE				
215.000.4611	REIMBURSEMENTS REFUNDS	-	-	1,000	-
215.000.4620	DONATIONS	150	300	4,000	5,000
215.000.4720	TRANSFERS IN	-	-	-	-
	TOTAL COMMUNITY ACTION REVENUE	150	300	5,000	5,000
215.000.5319	GENERAL SUPPLIES	550	621	5,000	5,000
	TOTAL COMMUNITY ACTION EXPENSE	550	621	5,000	5,000

**CITY OF WILLARD
2022 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
221	POLICE PENSION FUND				
	REVENUE				
221.000.4110	REAL ESTATE TAX	25,197	25,781	28,737	28,202
221.000.4111	PERSONAL PROPERTY TAX	-	-	-	-
221.000.4113	MOBILE HOME TAX	-	3	-	20
221.000.4114	COMMERCIAL ACTIVITY TAX	-	-	-	-
221.000.4211	HOMESTEAD AND ROLLBACK TAX	2,863	2,847	2,900	2,900
	TOTAL POLICE PENSION REVENUE	28,060	28,631	31,637	31,122
221.000.5115	POLICE & FIRE PENSION	-	28,500	27,000	27,000
221.000.5213	COUNTY AUDITOR FEES	737	817	1,000	1,000
	TOTAL POLICE PENSION EXPENSE	737	29,317	28,000	28,000
225	FEMA FUND				
	REVENUE				
225.000.4260	GRANT PROCEEDS	-	-	143,537	143,537
225.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-
225.000.4760	TRANSFERS IN: OTHER	-	-	-	-
	TOTAL FEMA REVENUE		0		143,537
225.000.5110	LABOR	0	-	-	0
225.000.5211	CONTRACT SERVICES	0	-	-	0
225.000.5230	EQUIPMENT	-	-	-	-
225.000.5330	MATERIALS	-	-	-	-
225.000.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	143,537
225.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	TOTAL FEMA EXPENSE				143,537
227	LOCAL CORONAVIRUS RELIEF FUND				
227.000.4260	GRANT PROCEEDS	-	637,895	10,063	-
	TOTAL LOCAL CORONAVIRUS RELIEF FUND REVENUE		637,895	10,063	-
227.000.5101	SALARIES & WAGES	-	250,077	-	-
227.000.5103	OVERTIME	-	-	-	-
227.000.5106	SICK LEAVE	-	-	-	-
227.000.5205	AUDITING	-	-	-	-
227.000.5211	CONTRACT SERVICES	-	55,000	-	-
227.000.5311	CUSTODIAL SUPPLIES	-	3,982	264	-
227.000.5319	GENERAL SUPPLIES	-	12,911	-	-
227.000.5323	MEDICAL SUPPLIES	-	1,455	-	-
227.000.5329	SAFETY SUPPLIES	-	8,273	4,800	-
227.000.5501	CAPITAL OUTLAY: BLDG & IMPR	-	117,592	-	-
227.000.5503	CAPITAL OUTLAY: EQUIPMENT	-	134,264	4,999	-
227.000.5505	CAPITAL OUTLAY: VEHICLES	-	44,532	-	-
	TOTAL LOCAL CORONAVIRUS RELIEF FUND EXPENSE		628,086	10,063	-
228	LOCAL CORONAVIRUS FISCAL RECOVERY FUND				
228.000.4260	GRANT PROCEEDS	-	-	315,091	315,092
228.000.4611	REIMBURSEMENTS REFUNDS	-	-	-	-
	TOTAL CORONAVIRUS FISCAL RECOVERY FUND REVENUE			315,091	315,092
228.000.5205	AUDITING	-	-	-	-
228.000.5211	CONTRACT SERVICES	-	-	-	-
228.000.5319	GENERAL SUPPLIES	-	-	-	-
228.000.5329	SAFETY SUPPLIES	-	-	-	-
228.000.5501	CAPITAL OUTLAY : BLDG & IMPR	-	-	-	-
228.000.5503	CAPITAL OUTLAY : EQUIPMENT	-	-	-	370,000
	TOTAL CORONAVIRUS FISCAL RECOVERY FUND EXPENSE				370,000
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	-	-	-	-

**CITY OF WILLARD
2022 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
	TOTAL UDBG EXPENSE	-	-	4,935	4,935
254	ISSUE I FUND				
	REVENUE				
254.000.4260	GRANT PROCEEDS	-	-	207,000	125,000
254.000.4730	NOTE/BOND/DEBT PROCEEDS	-	-	364,612	125,000
254.000.4740	TRANSFER FROM: SEWER FUND	-	-	-	-
	TOTAL ISSUE I REVENUE	-	-	571,612	250,000
254.000.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	-	-	-	-
254.000.5507	CAPITAL OUTLAY - OTHER	-	-	319,000	250,000
	TOTAL ISSUE I EXPENSE	-	-	319,000	250,000
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	-	-	50,000
256.000.4760	TRANSFER FROM: OTHER	-	-	-	-
	TOTAL CDBG REVENUE	80,000	-	55,000	50,000
256.000.5507	CAPITAL OUTLAY - OTHER	40,000	-	55,000	-
256.000.5923	REPAYMENT OF ADVANCE	40,000	-	-	50,000
	TOTAL CDBG EXPENSE	80,000	-	55,000	50,000
258	CREATING HEALTHY COMMUNITIES GRANT FUND				
258.000.4260	GRANT PROCEEDS	-	-	33,032	20807
258.000.4720	TRANSFERS IN	-	-	-	-
	TOTAL CREATING HEALTHY COMMUNITIES REVENUE	-	-	33,032	20807
	CREATING HEALTHY COMMUNITIES EXPENSE				
258.000.5319	GENERAL SUPPLIES	-	-	7,700	6000
258.000.5501	CAPITAL OUTLAY BUILDING & IMPROVEMENTS	-	-	6,000	-
258.000.5503	CAPITAL OUTLAY EQUIPMENT	-	-	13,332	14806.94
258.000.5507	CAPITAL OUTLAY OTHER	-	-	6,000	-
	TOTAL CREATING HEALTHY COMMUNITIES EXPENSE	-	-	33,032	20806.94
261	SAFETY GRANT FUNDS				
261.000.4260	GRANT PROCEEDS	-	-	135,000	167000
	TOTAL SAFETY GRANT FUNDS REVENUE	-	-	135,000	167000
	SAFETY GRANT FUNDS EXPENSE				
261.000.5507	CAPITAL OUTLAY OTHER	-	-	135,000	167000
	TOTAL SAFETY GRANT FUNDS EXPENSE	-	-	135,000	167000
272	DUI EDUCATION FUND				
	REVENUE				
272.000.4520	DUI EDUCATION FINES	333	195	500	500
272.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-
	TOTAL DUI EDUCATION REVENUE	333	195	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	149	-	500	500
272.000.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-
	TOTAL DUI EDUCATION EXPENSE	149	-	500	500

**CITY OF WILLARD
2022 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
285	MUNI ROAD FUND				
	REVENUE				
285.000.4270	PERMISSIVE TAX	29,265	27,245	27,100	31,000
285.000.4760	TRANSFER FROM: OTHER	-	-	-	-
	TOTAL MUNI RD FUND REVENUE	29,265	27,245	27,100	31,000
285.000.5507	CAPITAL OUTLAY - OTHER	17,956	-	75,000	75,000
285.000.5922	OTHER TRANSFERS	-	-	-	-
	TOTAL MUNI RD FUND EXPENSE	17,956	-	75,000	75,000
286	AUTO REGISTRATION CITY LEVY FUND				
	REVENUE				
286.000.4241	AUTO REGISTRATION CITY SHARE	53,740	54,181	55,000	60,600
	TOTAL AUTO REGISTRATION REVENUE	53,740	54,181	55,000	60,600
286.000.5507	CAPITAL OUTLAY - OTHER	50,000	-	75,000	75,000
	TOTAL AUTO REGISTRATION EXPENSE	50,000	-	75,000	75,000
296	TREE COMMISSION FUND				
	REVENUE				
296.000.4613	SALE OF FIXED ASSETS	-	-	-	-
296.000.4620	DONATIONS	100	-	-	5,000
296.000.4710	TRANSFER FROM INCOME TAX	9,887	9,959	10,000	12,000
	TOTAL TREE COMMISSION REVENUE	9,987	9,959	10,000	17,000
296.000.5211	CONTRACT SERVICES	10,900	7,350	5,000	7,000
296.000.5319	GENERAL SUPPLIES	2,030	3,068	5,000	10,000
296.000.5403	CONFERENCE FEES & EXPENSE	-	-	-	-
	TOTAL TREE COMMISSION EXPENSE	12,930	10,418	10,000	17,000
297	POLICE RESTITUTION FUND				
	REVENUE				
297.000.4512	NORWALK MUNICIPAL COURT FINES	891	579	1,000	1,000
297.000.4630	RESTITUTION	-	650	1,000	1,000
	TOTAL POLICE RESTITUTION REVENUE	891	1,229	2,000	2,000
297.000.5103	OVERTIME	1,180	130	1,500	1,400
297.000.5112	MEDICARE	14	2	25	25
297.000.5115	POLICE & FIRE PENSION	271	38	300	350
297.000.5319	GENERAL SUPPLIES	100	-	200	225
	TOTAL POLICE RESTITUTION EXPENSE	1,565	170	2,025	2,000
299	MILITARY MEMORIAL FUND				
	REVENUE				
299.000.4620	DONATIONS	35,158	6,415	10,000	10,000
	TOTAL MILITARY MEMORIAL REVENUE	35,158	6,415	10,000	10,000
299.000.5319	GENERAL SUPPLIES	13,415	-	10,000	10,000
299.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	TOTAL MILITARY MEMORIAL EXPENSE	13,415	-	10,000	10,000
301	INCOME TAX CAPITAL IMPROVEMENT FUND				
	REVENUE				
301.000.4120	INCOME TAX COLLECTIONS	616,592	637,551	600,000	626,000
301.000.4260	GRANT PROCEEDS	-	-	-	-
301.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-
301.000.4613	SALE OF FIXED ASSETS	365	-	-	-
301.000.4710	TRANSFER FROM INCOME TAX	-	-	-	-
301.000.4713	TRANSFER FROM: OTHER	-	-	-	-
301.000.4730	NOTE/BOND/DEBT PROCEEDS	-	-	40,000	150,000
301.000.4750	ADVANCES IN	40,000	-	-	-
	TOTAL INCOME TAX CAPITAL REVENUE	656,957	637,551	640,000	776,000

**CITY OF WILLARD
2022 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
301.000.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	17,035	25,383	138,000	110,000
301.000.5503	CAPITAL OUTLAY - EQUIPMENT	65,509	15,813	23,500	39,500
301.000.5505	CAPITAL OUTLAY - VEHICLES	249,999	815	42,000	198,200
301.000.5507	CAPITAL OUTLAY - OTHER	207,925	83,893	90,000	177,000
301.000.5912	TRANSFER TO NOTE RETIREMENT	182,710	182,710	506,500	150,000
301.000.5930	ADVANCES OUT	40,000	-	40,000	150,000
	TOTAL INCOME TAX CAPITAL EXPENSE	763,178	308,614	840,000	824,700
416	DEBT RETIREMENT FUND				
	REVENUE				
416.000.4660	INTEREST EARNED	1,030	772	1,000	10,000
416.000.4730	NOTE/BOND/DEBT PROCEEDS	391,000	342,500	288,000	
416.000.4740	TRANSFER FROM: CAPITAL IMPROV FUND	182,710	182,710	506,500	150,000
	TOTAL DEBT RETIREMENT REVENUE	574,740	525,982	795,500	160,000
416.000.5601	NOTE PRINCIPAL	445,000	391,000	343,185	-
416.000.5602	NOTE INTEREST	10,593	7,820	3,050	-
416.000.5613	BOND FEES	6,000	6,250	5,315	-
416.000.5621	OPWC PRINCIPAL	58,218	115,595	156,750	142,370
	TOTAL DEBT RETIREMENT EXPENSE	519,811	520,665	508,300	142,370
603	WATER FUND				
	REVENUE				
603.000.4260	GRANT PROCEEDS	-	118,730	35,000	-
603.000.4370	WATER METERED	1,431,526	1,514,918	1,600,000	1,700,000
603.000.4371	WATER TAPS	-	-	-	-
603.000.4372	HYDRANT, SPRINKLER & CONSTRUCTION	56,160	36,894	38,000	38,000
603.000.4375	METER TURN ONS-TESTS	3,890	4,840	5,000	5,000
603.000.4376	BULK WATER	43,683	41,828	48,000	48,000
603.000.4381	LAB ANALYSIS & HIGH STRENGTH	13,401	11,740	11,000	10,000
603.000.4384	DUCK BLIND DEPOSIT	50	150	200	250
603.000.4385	RECONNECT FEE	32,530	11,041	30,000	35,000
603.000.4395	ON ACCOUNT	(3,573)	25,994		
603.000.4611	REIMBURSEMENTS-REFUNDS	147	62	500	500
603.000.4612	SUNDRY	-	-	-	-
603.000.4613	SALE OF FIXED ASSETS	-	-	-	-
603.000.4614	DELINQUENT FEES, INTEREST	-	8,613		14,000
603.000.4660	INTEREST EARNED	25,948	-		
603.000.4665	RADIO READ ADDITIONAL FEES	-	1,332		
603.000.4710	TRANSFER FROM INCOME TAX	5,328	-		
603.000.4720	TRANSFERS IN	-	-		
603.000.4730	NOTE/BOND/DEBT PROCEEDS	-	-	181,855	
	TOTAL WATER FUND REVENUE	1,609,090	1,776,141	1,949,555	1,850,750
641	WATER PLANT DEPARTMENT				
603.641.5101	SALARIES & WAGES	231,971	260,629	247,100	304,500
603.641.5102	LONGEVITY	6,240	4,530	5,400	5,220
603.641.5103	OVERTIME	9,864	9,278	11,000	11,500
603.641.5104	RETIREMENT FRINGE PAYOUT	23,332	25,093	44,300	38,000
603.641.5105	HOLIDAY-PERSONAL	13,861	17,277	15,000	17,800
603.641.5106	SICK LEAVE	1,294	4,376	13,400	6,000
603.641.5107	VACATION	22,442	14,975	14,900	18,800
603.641.5109	PART TIME WAGES		17,263	5,000	-
603.641.5111	PERS	39,333	45,966	42,800	50,600
603.641.5112	MEDICARE	4,171	4,857	4,450	5,300
603.641.5116	UNEMPLOYMENT	-	-		
603.641.5117	WORKERS' COMPENSATION	(5,011)	(29,852)	11,500	3,500
603.641.5121	HEALTH & LIFE INSURANCE	128,220	113,451	129,500	120,000
603.641.5123	OTHER BENEFITS	193	235	400	500
603.641.5124	TUITION REIMBURSEMENT	-	-		
603.641.5211	CONTRACT SERVICES	6,855	-	5,000	5,500
603.641.5215	ENGINEERING CONSULTANTS	15,232	49,821	-	5,000

**CITY OF WILLARD
2022 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
603.641.5216	LABORATORY SERVICES	6,748	8,107	8,500	9,000
603.641.5218	LICENSES & PERMITS	8,215	10,283	8,500	8,500
603.641.5223	BUILDING REPAIR & MAINTENANCE	-	2,000	5,000	5,500
603.641.5229	EQUIPMENT REPAIR & MAINTENANCE	5,417	6,804	19,787	16,000
603.641.5231	GROUNDS MAINTENANCE	-	-	1,050	700
603.641.5237	JANITORIAL SERVICE	-	-	-	-
603.641.5241	MAINTENANCE CONTRACTS-GENERAL	774	4,546	5,000	5,200
603.641.5243	MOWING CONTRACT	-	-	-	-
603.641.5245	PARKING LOT MAINTENANCE	-	-	-	-
603.641.5247	RADIO REPAIR & MAINTENANCE	-	-	-	-
603.641.5257	VEHICLE REPAIR & MAINTENANCE	-	454	2,000	1,600
603.641.5261	ELECTRIC SERVICE	56,244	55,146	72,000	60,000
603.641.5262	GAS SERVICE	8,287	7,088	10,700	12,000
603.641.5264	TELEPHONE/DATA SERVICE	10,024	12,000	12,000	14,000
603.641.5266	WATER & SEWER SERVICE	-	-	-	-
603.641.5271	GENERAL LIABILITY INSURANCE	-	-	-	-
603.641.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	1,000	1,000
603.641.5299	ADMINISTRATIVE ALLOCATION	257,003	231,482	265,100	216,000
603.641.5303	BUILDING SUPPLIES	-	968	2,500	3,200
603.641.5305	CHEMICALS	104,193	130,638	136,200	153,000
603.641.5311	CUSTODIAL SUPPLIES	342	489	500	700
603.641.5312	EQUIPMENT REPAIR SUPPLIES	3,982	7,540	12,213	10,000
603.641.5317	FUEL SUPPLIES	1,921	1,851	2,700	3,000
603.641.5319	GENERAL SUPPLIES	2,487	3,019	3,500	3,100
603.641.5321	LABORATORY SUPPLIES	17,668	19,806	21,000	22,000
603.641.5329	SAFETY SUPPLIES	532	865	500	500
603.641.5341	UNIFORM SUPPLIES	344	888	2,500	2,100
603.641.5349	VEHICLE REPAIR SUPPLIES	415	160	1,500	1,200
603.641.5371	DATA PROCESSING SUPPLIES	-	176	300	1,200
603.641.5373	OFFICE SUPPLIES	482	207	750	800
603.641.5375	POSTAGE	-	-	-	-
603.641.5401	TRAINING	2,774	600	4,000	3,000
603.641.5403	CONFERENCE FEES & EXPENSE	-	-	-	-
603.641.5407	DUES & SUBSCRIPTIONS	-	-	-	-
603.641.5413	EDUCATIONAL ASSISTANCE	-	-	1,000	1,000
	TOTAL WATER PLANT EXPENSE	994,729	1,043,017	1,149,550	1,146,520
642	WATER DISTRIBUTION DEPARTMENT				
603.642.5207	COMPUTER SUPPORT & CONSULTING	843	820	900	2,050
603.642.5211	CONTRACT SERVICES	550	-	1,500	1,500
603.642.5215	ENGINEERING CONSULTANTS	-	-	-	-
603.642.5218	LICENSE & PERMITS	90	162	300	300
603.642.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-
603.642.5229	EQUIPMENT REPAIR & MAINTENANCE	(142)	(70)	1,366	1,500
603.642.5257	VEHICLE REPAIR & MAINTENANCE	-	-	500	500
603.642.5259	WATER MAIN MAINTENANCE	-	-	5,000	5,000
603.642.5261	ELECTRIC SERVICE	-	-	-	-
603.642.5262	GAS SERVICE	-	-	500	-
603.642.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	1,000	1,000
603.642.5288	LEASES-UTILITY LINES, ETC.	-	-	500	500
603.642.5291	REFUNDS	196	-	250	250
603.642.5292	RENTAL EQUIPMENT	-	-	-	-
603.642.5299	ADMINISTRATIVE ALLOCATION	172,000	188,556	222,647	204,000
603.642.5303	BUILDING SUPPLIES	-	99	300	-
603.642.5312	EQUIPMENT REPAIR SUPPLIES	3,406	497	3,000	8,000
603.642.5314	FIRE HYDRANT REPAIR SUPPLIES	-	-	3,000	4,000
603.642.5317	FUEL SUPPLIES	8,081	5,579	7,000	7,700
603.642.5319	GENERAL SUPPLIES	197	800	950	800
603.642.5327	RADIO SUPPLIES	-	-	200	200
603.642.5329	SAFETY SUPPLIES	375	235	365	300
603.642.5333	STREET REPAIR SUPPLIES	-	-	-	-
603.642.5337	SMALL TOOLS	430	299	400	400
603.642.5341	UNIFORM SUPPLIES	477	1,048	785	750
603.642.5343	WATER METERS	41,432	39,666	40,000	40,000
603.642.5345	WATER LINE SUPPLIES	5,585	9,853	10,000	30,000
603.642.5349	VEHICLE REPAIR SUPPLIES	1,500	1,705	2,634	3,000
603.642.5373	OFFICE SUPPLIES	131	178	200	-
603.642.5401	TRAINING	350	-	2,000	2,000

**CITY OF WILLARD
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ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
603.642.5503	CAPITAL OUTLAY - EQUIPMENT	1,250	6,760	-	-
603.642.5505	CAPITAL OUTLAY - VEHICLES	-	-	21,500	20,090
603.642.5507	CAPITAL OUTLAY - OTHER	1,828	-	-	-
	TOTAL WATER DISTRIBUTION EXPENSE	238,579	256,188	326,797	333,840
643	RESERVOIR DEPARTMENT				
603.643.5211	CONTRACT SERVICES	1,842	1,427	3,000	3,000
603.643.5215	ENGINEERING CONSULTANTS	-	-	-	-
603.643.5216	LABORATORY SERVICES	2,500	1,176	3,000	3,000
603.643.5218	LICENCES & PERMITS	1,867	1,972	2,100	2,600
603.643.5223	BUILDING REPAIR & MAINTENANCE	-	3,154	3,500	2,800
603.643.5229	EQUIPMENT REPAIR & MAINTENANCE	500	394	7,400	4,000
603.643.5243	MOWING CONTRACT	-	-	-	-
603.643.5245	PARKING LOT MAINTENANCE	-	-	500	800
603.643.5261	ELECTRIC SERVICE	42,331	47,302	52,000	54,000
603.643.5264	TELEPHONE/DATA SERVICE	-	-	-	-
603.643.5291	REFUNDS - DUCK BLIND	-	50	200	200
603.643.5294	REAL ESTATE TAXES	296	319	400	400
603.643.5304	CHEMICALS	-	12,086	13,100	11,000
603.643.5311	CUSTODIAL SUPPLIES	-	-	-	-
603.643.5319	GENERAL SUPPLIES	3,272	633	3,000	2,500
603.643.5334	GROUNDS MAINTENANCE SUPPLIES	1,860	1,516	2,000	2,000
603.643.5337	SMALL TOOLS	-	-	-	-
603.643.5501	CAPITAL OUTLAY-BUILDING & IMPROVEMENTS	-	-	-	-
603.643.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	48,500
603.643.5507	CAPITAL OUTLAY - OTHER	81,404	61,423	21,000	25,000
	TOTAL RESERVOIR EXPENSE	135,872	131,452	111,200	159,800
	TOTAL WATER FUND EXPENSE	1,369,180	1,430,657	1,587,547	1,640,160
604	WATER POLLUTION CONTROL PLANT				
	REVENUE				
604.000.4260	GRANT PROCEEDS	-	-	-	72,000
604.000.4373	CITY PROPERTY LEASE	1,884	-	-	-
604.000.4380	SEWER SALES	1,585,981	1,496,500	1,639,000	1,725,000
604.000.4381	LAB ANALYSIS & HIGH STRENGTH	38,770	30,203	38,000	35,000
604.000.4382	DISCHARGE FINES	-	-	-	-
604.000.4383	SEPTAGE PROCESSING FEES	49,430	75,580	64,000	102,000
604.000.4385	RECONNECT FEE	941	-	10,000	5,000
604.000.4612	SUNDRY	-	-	-	-
604.000.4614	DELINQUENT FEES, INTEREST	-	5,845	3,000	20,000
604.000.4660	INTEREST EARNED	15,637	-	-	-
	TOTAL WPCP FUND REVENUE	1,692,643	1,608,128	1,754,000	1,959,000
651	WATER POLLUTION CONTROL PLANT DEPARTMENT				
604.651.5101	SALARIES & WAGES	399,850	387,489	360,000	365,000
604.651.5102	LONGEVITY	10,800	8,490	9,800	9,000
604.651.5103	OVERTIME	14,301	12,592	15,400	13,000
604.651.5104	RETIREMENT FRINGE PAYOUT	37,701	27,656	65,000	79,000
604.651.5105	HOLIDAY-PERSONAL	25,876	26,018	20,600	21,000
604.651.5106	SICK LEAVE	11,325	6,662	7,100	6,500
604.651.5107	VACATION	34,813	36,804	33,100	33,300
604.651.5109	PART-TIME WAGES	-	-	-	-
604.651.5111	PERS	68,830	66,928	62,100	62,100
604.651.5112	MEDICARE	7,293	6,887	6,500	6,500
604.651.5116	UNEMPLOYMENT	-	-	-	-
604.651.5117	WORKERS' COMPENSATION	(6,506)	(39,645)	16,700	4,400
604.651.5121	HEALTH & LIFE INSURANCE	175,668	165,089	168,000	150,000
604.651.5123	OTHER BENEFITS	373	1,168	1,000	800
604.651.5207	COMPUTER SUPPORT & CONSULTING	-	-	-	600
604.651.5211	CONTRACT SERVICES	1,200	-	2,000	2,700
604.651.5215	ENGINEERING CONSULTANTS	-	-	-	5,000
604.651.5216	LABORATORY SERVICES	13,842	17,643	25,473	29,000
604.651.5218	LICENSES & PERMITS	6,343	6,377	7,000	7,000
604.651.5223	BUILDING REPAIR & MAINTENANCE	-	667	2,000	2,000
604.651.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	500	600

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ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
604.651.5229	EQUIPMENT REPAIR & MAINTENANCE	26,358	23,953	27,810	32,000
604.651.5231	GROUNDS MAINTENANCE	-	-	500	500
604.651.5241	MAINTENANCE CONTRACTS-GENERAL	2,123	3,203	5,000	6,000
604.651.5257	VEHICLE REPAIR & MAINTENANCE	2,992	1,736	2,500	2,500
604.651.5261	ELECTRIC SERVICE	222,829	227,025	240,000	205,000
604.651.5262	GAS SERVICE	13,358	10,709	16,700	16,500
604.651.5264	TELEPHONE/DATA SERVICE	9,999	10,000	13,500	12,000
604.651.5265	TRASH DISPOSAL SERVICE	3,337	4,244	6,300	6,000
604.651.5267	LIQUID HAZARDOUS WASTE REMOVAL	4,425	-	4,465	1,000
604.651.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	1,000	1,000
604.651.5281	ADVERTISING	-	-	200	200
604.651.5294	REAL ESTATE TAXES	327	331	350	400
604.651.5299	ADMINISTRATIVE ALLOCATION	257,003	231,482	276,600	145,000
604.651.5305	CHEMICALS	47,916	48,454	57,000	62,500
604.651.5311	CUSTODIAL SUPPLIES	396	465	600	600
604.651.5312	EQUIPMENT REPAIR SUPPLIES	13,363	25,905	31,425	32,000
604.651.5317	FUEL SUPPLIES	6,045	6,433	10,585	9,500
604.651.5319	GENERAL SUPPLIES	155	1,047	1,000	700
604.651.5321	LABORATORY SUPPLIES	7,005	9,296	10,527	14,800
604.651.5329	SAFETY SUPPLIES	1,532	2,607	2,200	2,200
604.651.5334	GROUNDS MAINTENANCE SUPPLIES	-	350	500	500
604.651.5337	SMALL TOOLS	500	991	1,000	1,000
604.651.5341	UNIFORM SUPPLIES	1,035	666	1,300	1,700
604.651.5349	VEHICLE REPAIR SUPPLIES	1,810	1,238	2,500	2,500
604.651.5371	DATA PROCESSING SUPPLIES	711	604	700	900
604.651.5373	OFFICE SUPPLIES	288	76	700	900
604.651.5401	TRAINING	1,668	698	4,000	3,000
604.651.5403	CONFERENCE FEES & EXPENSE	50	-	500	250
604.651.5407	DUES & SUBSCRIPTIONS	-	-	200	100
604.651.5413	EDUCATIONAL ASSISTANCE	-	-	1,000	1,000
	TOTAL WPCP EXPENSE	1,465,652	1,351,278	1,522,935	1,359,750
652	WASTEWATER COLLECTION DEPARTMENT				
604.652.5207	COMPUTER SUPPORT & CONSULTING	850	604	400	1,650
604.652.5211	CONTRACT SERVICES	-	-	1,000	1,000
604.652.5215	ENGINEERING CONSULTANTS	-	-	-	-
604.652.5218	LICENSES & PERMITS	282	172	500	500
604.652.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	500	500
604.652.5229	EQUIPMENT REPAIR & MAINTENANCE	150	295	800	800
604.652.5249	SEWER LINE MAINTENANCE	-	-	366	75,000
604.652.5257	VEHICLE REPAIR & MAINTENANCE	-	-	1,000	1,000
604.652.5262	GAS SERVICE	-	-	1,000	-
604.652.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	1,000	1,000
604.652.5288	LEASES-UTILITY LINES, ETC.	3,371	5,346	5,700	5,700
604.652.5291	REFUNDS	-	-	500	500
604.652.5299	ADMINISTRATIVE ALLOCATION	172,000	188,556	228,000	204,000
604.652.5312	EQUIPMENT REPAIR SUPPLIES	1,565	1,278	1,600	1,600
604.652.5317	FUEL SUPPLIES	8,081	5,983	7,500	12,000
604.652.5319	GENERAL SUPPLIES	900	698	750	750
604.652.5327	RADIO SUPPLIES	-	-	200	200
604.652.5329	SAFETY SUPPLIES	688	315	400	400
604.652.5333	STREET REPAIR SUPPLIES	-	-	500	500
604.652.5337	SMALL TOOLS	300	211	250	250
604.652.5341	UNIFORM SUPPLIES	466	836	1,050	1,050
604.652.5347	SEWER LINE SUPPLIES	5,561	5,160	10,600	31,000
604.652.5349	VEHICLE REPAIR SUPPLIES	1,157	1,214	1,734	1,800
604.652.5373	OFFICE SUPPLIES	107	64	200	100
604.652.5401	TRAINING	2,179	937	500	500
604.652.5403	CONFERENCE FEES & EXPENSE	-	-	-	-
604.652.5503	CAPITAL OUTLAY - EQUIPMENT	1,250	6,760	-	-
604.652.5505	CAPITAL OUTLAY - VEHICLES	-	-	24,500	62,000
604.652.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	TOTAL WASTEWATER COLLECTION EXPENSE	198,907	218,427	290,550	403,800
604	TOTAL SEWER FUND EXPENSE	1,664,559	1,569,706	1,813,485	1,763,550

**CITY OF WILLARD
2022 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
609	WATER CAPITAL & DEBT RETIREMENT FUND				
	REVENUE				
609.000.4385	COLLECTIONS-UTILITY	132,171	217,543	405,028	500,000
609.000.4614	DELINQUENT FEES, INTEREST		829		4,000
609.000.4660	INTEREST EARNED	1,648	-		
609.000.4710	TRANSFER FROM INCOME TAX	-			
609.000.4720	TRANSFERS IN	-	-		
609.000.4730	NOTE/BOND/DEBT PROCEEDS	-	-	526,919	1,079,000
	TOTAL WATER CAP & DEBT REVENUE	133,819	218,372	931,947	1,583,000
609.000.5501	CAPITAL OUTLAY - BUILDING & IMPROVEMENTS			565,319	370,000
609.000.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	30,000
609.000.5505	CAPITAL OUTLAY - VEHICLES				28,500
609.000.5507	CAPITAL OUTLAY - OTHER	60,329	196,770	555,519	790,000
609.000.5604	WATER NOTE REPAYMENT	-	-		
609.000.5606	NOTE INTEREST	-	-		
609.000.5621	OPWC PRINCIPAL	1,500	1,500	3,000	3,000
609.000.5631	OWDA PRINCIPAL	27,819	28,378	-	
609.000.5632	OWDA INTEREST	986	426	-	
	TOTAL WATER CAP & DEBT EXPENSE	90,634	227,075	1,123,838	1,221,500
610	SEWER CAPITAL & DEBT RETIREMENT FUND				
	REVENUE				
610.000.4385	COLLECTIONS-UTILITY	247,148	294,729	375,645	470,000
610.000.4614	DELINQUENT FEES, INTEREST		1,134		4,100
610.000.4660	INTEREST EARNED	3,025	-		
610.000.4710	TRANSFER FROM INCOME TAX	-			
610.000.4720	TRANSFERS IN	-	-		
610.000.4730	NOTE/BOND/DEBT PROCEEDS	570,000	522,000	464,000	-
610.000.4750	ADVANCES IN				100,000
	TOTAL SEWER CAP & DEBT REVENUE	820,173	817,863	839,645	574,100
610.000.5501	CAPITAL OUTLAY-BLDG & IMPROVEMENTS			30,000	25,000
610.000.5503	CAPITAL OUTLAY - EQUIPMENT	129,300	130,718	96,500	25,000
610.000.5505	CAPITAL OUTLAY - VEHICLES	-	-		28,500
610.000.5507	CAPITAL OUTLAY - OTHER	-	-	58,500	20,900
610.000.5605	SEWER NOTE REPAYMENT	630,000	570,000	522,000	-
610.000.5606	NOTE INTEREST	15,100	11,400	4,650	-
610.000.5613	BOND FEES	250	-	-	-
610.000.5621	OPWC PRINCIPAL	4,959	4,959	22,900	17,184
610.000.5923	REPAYMENT OF ADVANCE				100,000
610.000.5631	OWDA PRINCIPAL	196,260	170,681	155,000	132,709
610.000.5632	OWDA INTEREST	22,377	19,845	17,600	19,241
	TOTAL SEWER CAP & DEBT EXPENSE	998,246	907,603	907,150	368,534
620	WATER CAPITAL EXTENSION FUND				
	REVENUE				
620.000.4371	WATER TAPS	34,368	14,417	10,000	15,000
620.000.4720	TRANSFERS IN	-	-		
	TOTAL WATER CAP EXTENSION REVENUE	34,368	14,417	10,000	15,000
620.000.5291	REFUNDS	-	-		
620.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
	TOTAL WATER CAP EXTENSION EXPENSE	-	-	-	-
630	SEWER CAPITAL EXTENSION FUND				
	REVENUE				
630.000.4386	SEWER TAPS	10,100	7,650	6,000	6,000
630.000.4720	TRANSFERS IN	-	-		
	TOTAL SEWER CAPITAL REVENUE	10,100	7,650	6,000	6,000
630.000.5507	CAPITAL OUTLAY - OTHER	-	-		
	TOTAL SEWER CAPITAL EXPENSE	-	-	-	-

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ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
801	BID BOND DEPOSITS FUND				
	REVENUE				
801.000.4640	BID BOND DEPOSITS	-	9,486	30,000	15,000
	TOTAL BID BOND REVENUE	-	9,486	30,000	15,000
801.000.5291	REFUNDS	-	6,631	30,000	15,000
801.000.5922	OTHER TRANSFERS	-	-	-	-
	TOTAL BID BOND EXPENSE	-	6,631	30,000	15,000
807	ELECTRIC SYSTEM SALE FUND				
	REVENUE				
807.000.4660	INTEREST EARNED	71,364	55,880	58,400	36,000
	TOTAL ELECTRIC SYSTEM SALE REVENUE	71,364	55,880	58,400	36,000
807.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-
807.000.5922	OTHER TRANSFERS	-	55,922	94,000	35,600
	TOTAL ELECTRIC SYSTEM SALE EXPENSE	-	55,922	94,000	35,600
808	POLICE TRAINING FUND				
	REVENUE				
808.000.4260	GRANT PROCEEDS	-	-	-	10,000
	TOTAL POLICE TRAINING FUND REVENUE	-	-	-	10,000
808.000.5401	TRAINING	-	-	-	10,000
	TOTAL POLICE TRAINING FUND EXPENSE	-	-	-	10,000
811	INSURANCE AGENCY FUND				
	REVENUE				
811.000.4611	REIMBURSEMENTS-REFUNDS	-	-	20,400	20,400
	TOTAL INSURANCE AGENCY REVENUE	-	-	20,400	20,400
811.000.5121	HEALTH & LIFE INSURANCE	-	-	20,400	20,400
	TOTAL INSURANCE AGENCY EXPENSE	-	-	20,400	20,400
812	INSURANCE ESCROW FUND				
	REVENUE				
812.000.4611	REIMBURSEMENTS-REFUNDS	10,000	32,000	200,000	200,000
	TOTAL INSURANCE ESCROW REVENUE	10,000	32,000	200,000	200,000
812.000.5291	REFUNDS	10,800	-	200,000	200,000
	TOTAL INSURANCE ESCROW EXPENSE	10,800	-	200,000	200,000
818	ROY DOSTER PLAZA FUND				
	REVENUE				
818.000.4620	DONATIONS	-	-	5,000	5,000
818.000.4720	TRANSFERS IN	-	-	-	-
	TOTAL ROY DOSTER PLAZA REVENUE	-	-	5,000	5,000
818.000.5319	GENERAL SUPPLIES	-	-	5,000	5,000
	TOTAL ROY DOSTER PLAZA EXPENSE	-	-	5,000	5,000
820	CEMETERY TRUST FUND				
	REVENUE				
820.000.4321	CEMETERY LOTS	3,100	3,410	2,700	5,000
	TOTAL CEMETERY TRUST REVENUE	3,100	3,410	2,700	5,000
820.000.5507	CAPITAL OUTLAY - OTHER	7,440	-	9,000	9,000
	TOTAL CEMETERY TRUST EXPENSE	7,440	-	9,000	9,000

**CITY OF WILLARD
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ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
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	31	-	5,000	5,000
	TOTAL UNCLAIMED MONIES REVENUE	31	-	5,000	5,000
831.000.5291	REFUNDS	418	27	5,000	5,000
	TOTAL UNCLAIMED MONIES EXPENSE	418	27	5,000	5,000
850	DRUG ABUSE FUND				
	REVENUE				
850.000.4620	DONATIONS	4,222	500	10,000	10,000
850.000.4630	RESTITUTION	-	-	500	500
	TOTAL DRUG ABUSE REVENUE	4,222	500	10,500	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	-	-	-
850.000.5319	GENERAL SUPPLIES	2,690	560	-	-
850.000.5401	TRAINING	-	-	-	-
850.000.5503	CAPITAL OUTLAY - EQUIPMENT	14,175	-	10,000	10,000
	TOTAL DRUG ABUSE EXPENSE	20,465	560	18,082	10,000
870	CITY DECORATION FUND				
	REVENUE				
870.000.4620	DONATIONS	-	-	-	15,000
870.000.4710	TRANSFER FROM INCOME TAX	9,887	9,959	10,000	10,000
	TOTAL CITY DECORATION REVENUE	9,887	9,959	10,000	25,000
870.000.5297	OTHER SERVICES	-	-	-	-
870.000.5319	GENERAL SUPPLIES	1,008	4,937	10,000	25,000
870.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	30,000
	TOTAL CITY DECORATION EXPENSE	1,008	4,937	10,000	55,000
890	DEPOSIT TRUST FUND				
	REVENUE				
890.000.4390	DEPOSITS	15,300	26,505	20,000	20,000
	TOTAL DEPOSIT TRUST REVENUE	15,300	26,505	20,000	20,000
890.000.5291	REFUNDS	301	-	20,000	20,000
	TOTAL DEPOSIT TRUST EXPENSE	301	-	20,000	20,000

**CITY OF WILLARD
2022 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
895	CLOCK TOWER FUND				
	REVENUE				
895.000.4620	DONATIONS	73,000	12,505	20,000	20,000
	TOTAL CLOCK TOWER REVENUE	73,000	12,505	20,000	20,000
895.000.5211	CONTRACT SERVICES		-		-
895.000.5290	PRINTING & REPRODUCTION	-	-	-	-
895.000.5291	REIMBURSEMENTS - REFUNDS	-	-	-	-
895.000.5507	CAPITAL OUTLAY - OTHER	16,500	(19,483)	200,000	175,000
	TOTAL CLOCK TOWER EXPENSE	16,500	(19,483)	200,000	175,000
	TOTAL REVENUE	14,005,184	14,671,662	16,643,613	17,390,597
	TOTAL EXPENSE	14,070,336	13,423,064	17,843,564	18,358,783
	DIFFERENCE	(65,152)	1,248,598	(1,199,951)	(968,186)

CITY OF WILLARD

FUND DESCRIPTIONS

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

General Funds

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

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

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

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

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

Special Revenue Funds

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

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

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

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

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

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

211 - Police Income Tax Fund - this fund is used to account the one-eighth percent income tax collected specifically for the police department. This was a vote of the people passed in 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.

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 in 2013, but can be utilized for any program created for the residents of the City of Willard by the Police Department. It is funded by fees and donations.

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.

CITY OF WILLARD FUND DESCRIPTIONS

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). Federal Funds.

228 - Local Coronavirus Fiscal Recovery Fund - this fund was established to account for the funds received and expenses associated with respect to recovering from the Coronavirus Disease 2019 (COVID-19). Federal Funds.

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.

258 - Creating Healthy Communities Grant Fund - this fund accounts for monies received through Huron County Public Health Community Programs Division as part of a reimbursing grant. Specifically to be used for our Community Garden and our Bike Share Program.

261- Safety Grant Funds - this fund was established to account for Grant money from the Ohio Department of Transportation Safety program.

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., Sorina St. and Fort Ball Rd..

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

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

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

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

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

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

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.

CITY OF WILLARD FUND DESCRIPTIONS

895 - Clock Tower Fund - this fund was established in 2013 to account for donations made to restore the City of Willard's Clock Tower that used to reside at the top of our old City Hall located at 2 S. Myrtle Ave. The building was demolished in 2013 while the clock was removed and held in storage until 2015 when it was transported to Cincinnati for the beginning stages of restoration.

Capital Project Funds

Capital Project Funds are established to account for the receipt and disbursement of resources for the purpose of building or buying major capital assets. Resources derive from a variety of sources, including income tax, bond proceeds, loans and grants.

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 hazardous fire call.

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 note and bond debt of the City of Willard.

Enterprise Funds

Enterprise funds are established to account for operations where the intention is to finance such operations primarily through user charges. By state statute, Enterprise Funds cannot be profit-making operations to the extent that any profits are then utilized to benefit other operations of the City.

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

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

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

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 balance of their deposit when they move out of the residence for which the deposit was paid.

CITY OF WILLARD FUND DESCRIPTIONS

Trust & Agency Funds

Trust and Agency Funds are used to account for monies received for specified purposes. Depending on the specified use and form. Trust Fund principle may or may not be utilized in the course of their designated operations. Agency Funds are established to report monies received by the City that are earmarked for the transfer to another City Fund, paid to another government, or returned to an individual or organization.

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 to close this fund and give the original donors the option to received a refund or choose another City fund to which to donate.

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 require destruction / removal of debris. Monies are then released upon approval by the Fire Chief or Inspector per Ohio Revised Code 1321.01

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.

