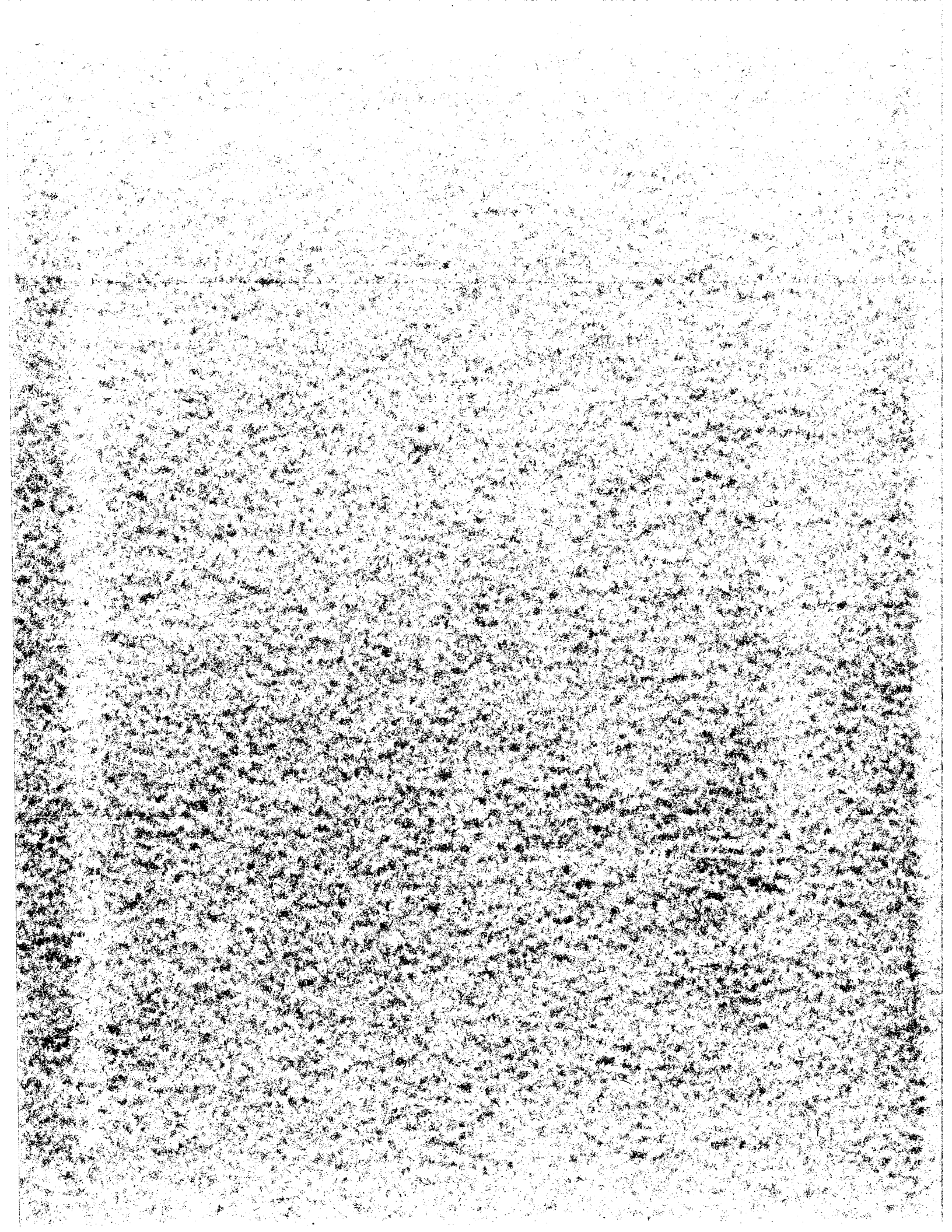


2023
Appropriation
Budget



Lori Huff
Finance Director

Bryson Hamons
City Manager



City of Willard, Ohio

**Appropriation Budget
for the Fiscal Year
January 1, 2023 - December 31, 2023**

Lori Huff

Finance Director

Shelly Daniel

Finance Dept Lead Clerk

Kristen Byrne

Payroll Clerk

Amanda Meyer

Income Tax Clerk

Proud to Call Willard Home

**List of City Officials
as of December 31, 2022**

Appointed Official:

Mayor

Joe Daniel

Elected Officials:

Ward 1 Council Representative

Joe Daniel

Ward 2 Council Representative

Jacob McKenzie

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

Brittany Hale

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
2023 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.

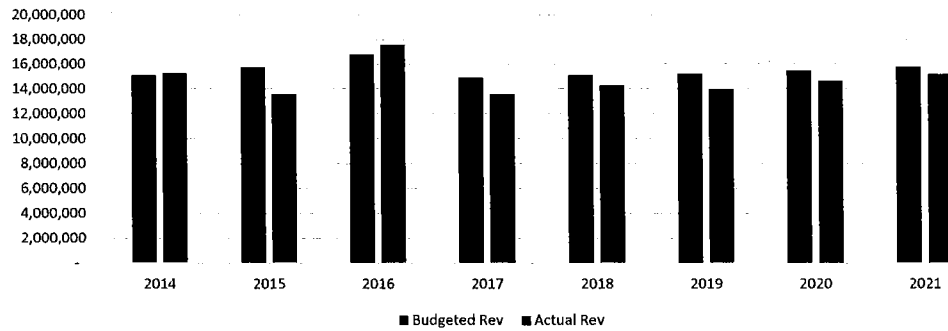
Revenue / Expense Comparison

	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%	

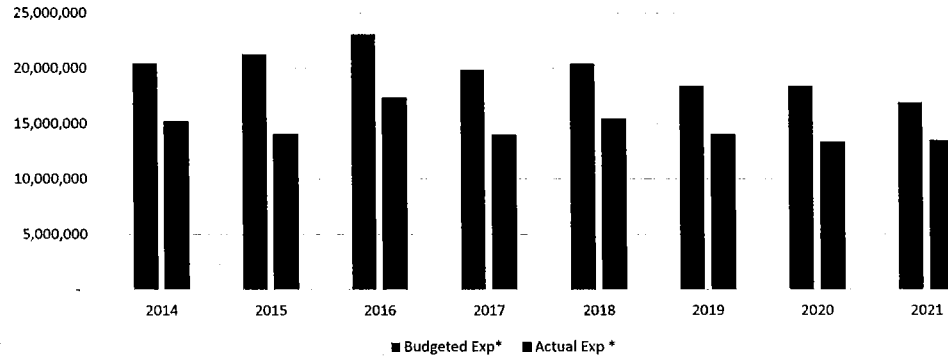
	2014	2015	2016	2017	2018	2019	2020	2021	2022
Budgeted Exp*	20,465,002	21,288,372	23,097,166	19,897,363	20,468,158	18,428,416	18,439,428	16,927,689	18,358,783
Actual Exp *	15,232,521	14,059,432	17,351,536	14,014,416	15,481,875	14,070,338	13,423,065	13,526,534	
% expended	74%	66%	75%	70%	76%	76%	73%	80%	

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

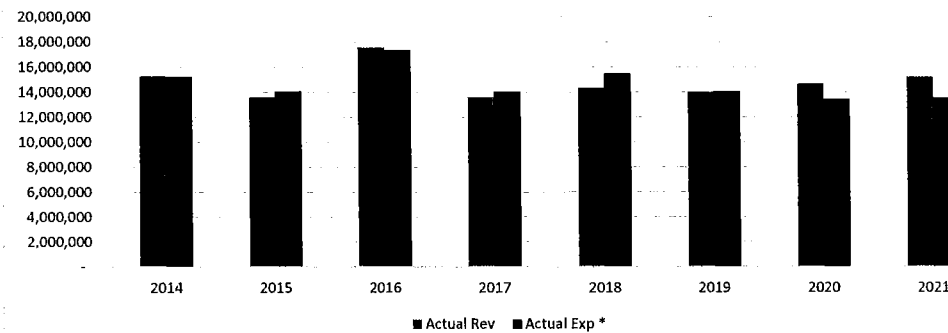
Revenue Budget vs. Actual Comparison



Expense Budget vs. Actual Comparison

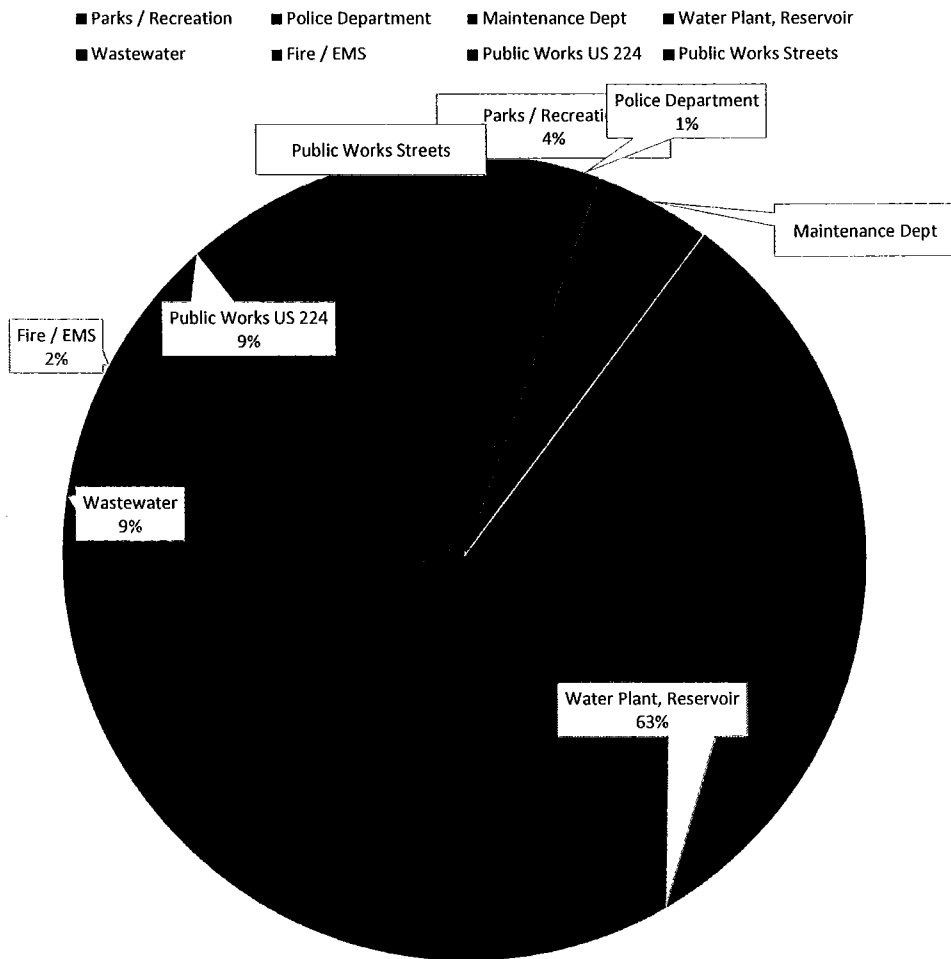


Actual Revenue vs. Actual Expense



2023 Capital Breakdown by Department

City Hall	\$2,000
Parks / Recreation	\$308,840
Police Department	\$83,000
Finance	\$22,000
Maintenance Dept	\$332,000
Water Plant, Reservoir	\$4,424,507
Wastewater	\$594,425
Fire / EMS	\$172,000
City Decoration Fund	\$30,000
Public Works US 224	\$624,855
Public Works Streets	\$496,500
	<hr/>
	\$7,090,127



**CITY OF WILLARD
2023 CAPITAL DETAIL**

Account	Department	Purpose	Estimated Cost
301.000.5503	Finance	Finance, Rebuild Income Tax Server	\$20,000
101.105.5503	Finance	Finance, Laptop	\$2,000
			\$22,000
301.000.5507	Fire / EMS	Fire, Outdoor Warning Siren replacement	\$27,000
301.000.5507	Fire / EMS	Building Maintenance	\$30,000
101.212.5507	Fire / EMS	Fire Dept, Hose & Appliance replacement, Grant	\$75,000
101.209.5503	Fire / EMS	Fire Dept Replace 5 sets of turnout gear	\$15,000
301.000.5503	Fire / EMS	Dive Suits, county wide dive team	\$25,000
			\$172,000
603.642.5505	Maintenance	Replace Meter Reader 2011 Ford Transit Van	\$23,000
604.652.5505	Maintenance	Replace Meter Reader 2011 Ford Transit Van	\$23,000
603.642.5505	Maintenance	Replace 2001 Dodge Ram 2500 w/plow	\$38,000
604.652.5505	Maintenance	Replace 2001 Dodge Ram 2500 w/plow	\$38,000
603.642.5505	Maintenance	Replace 2000 International Dump Truck	\$100,000
604.652.5505	Maintenance	Replace 2000 International Dump Truck	\$100,000
603.642.5503	Maintenance	Root Cutter, Jet Vac Truck	\$2,000
604.652.5503	Maintenance	Root Cutter, Jet Vac Truck	\$2,000
101.518.5503	Maintenance	Misc garage equipment	\$6,000
			\$332,000
208.472.5501	Parks / Recreation	Epoxy Floor, Restrooms	\$5,000
208.472.5509	Parks / Recreation	Install Fitcore Ninja Obstacle Course, Mulch Grant, D	\$65,840
208.472.5501	Parks / Recreation	Dog Park, Nature Works Grant, Donations	\$25,000
301.000.5503	Parks / Recreation	Flex Mower	\$22,000
208.472.5507	Parks / Recreation	Deck Replacement	\$8,000
208.472.5501	Parks / Recreation	ODNR Grant Playground Equipment	\$110,000
208.472.5503	Parks / Recreation	Fuel Tanks	\$4,000
208.472.5501	Parks / Recreation	Paint Water Slide	\$4,000
301.000.5501	Parks / Recreation	Metal Roof/Ceilings for Shelters	\$10,000
258.000.5501	Parks / Recreation	Playground Equipment w/ Huron County Health	\$30,000
301.000.5501	Parks / Recreation	Depot Building Improvements	\$20,000
208.472.5503	Parks / Recreation	Liftgate for Truck	\$5,000
			\$308,840
101.208.5503	Police	Workstations, Asst Chief, Evidence Room	\$4,000
301.000.5505	Police	Replace 2016 Explorer	\$65,000
301.000.5503	Police	Range Upgrade	\$10,000
101.208.5503	Police	New Mobile Toughbook workstation, patrol car	\$4,000
			\$83,000
261.000.5507	Public Works	US 224 Sidewalk Grant	\$464,855
101.316.5503	Public Works	Work Station	\$2,000
610.000.5501	Public Works	US 224 Storm Drainage Repair	\$160,000
254.000.5507	Public Works	2022 Streets (\$496,500 total), Grant. Loan	\$109,000
301.000.5507	Public Works	2022 Street Resurfacing (\$496,500 total)	\$387,500
			\$1,123,355

**CITY OF WILLARD
2023 CAPITAL DETAIL**

Account	Department	Purpose	Estimated Cost
228.000.5503	Wastewater	Belt Press Rehab (2022)	\$362,445
610.000.5503	Wastewater	VLR Hood Replacement (2022)	\$8,800
610.000.5503	Wastewater	RAS Pumps VFD's Replacement (2022)	\$16,180
610.000.5501	Wastewater	Building Masonry Repair Work (2022)	\$5,000
604.651.5507	Wastewater	Automated External Defibrillator	\$2,000
610.000.5503	Wastewater	VLR Blower and wier repair replacement	\$100,000
610.000.5501	Wastewater	Secondary Building Electrical Check	\$25,000
610.000.5501	Wastewater	Structural-Tanks ReCoating	\$75,000
			\$594,425
609.000.5501	Water	Water System Improvements Construction	\$3,500,000
609.000.5501	Water	Water System Improvements Permit Fees	\$20,000
609.000.5501	Water	Phase 1 Bulk Water Station Infrastructure	\$50,000
609.000.5507	Water	Park St Waterline, Whisler to Emerald, Loan	\$854,507
			\$4,424,507
870.000.5507	City Decoration	Myrtle Ave. Blvd	\$30,000
			\$30,000
		2023 Total Capital	\$7,090,127

CITY OF WILLARD 5-YEAR CAPITAL IMPROVEMENTS PLAN

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE
2023			
	Myrtle Ave Blvd	\$30,000	City Decoration Fund
	Public Works, Street resurfacing project	\$260,000	Capital Improvements Fund
	Public Works, US 224 Sidewalk	\$269,105	ODOT Fund 261 Grant 90/10
	Public Works, Workstation	\$2,000	General Fund
	Public Works, Curb Ramp Replacement	\$40,000	CDBG Grant
	Public Works, Park St Improvements	\$236,500	OPWC Grant \$100k, loan \$9k, City \$127,500
	Public Works, US 224 Storm Drainage Repair	\$120,000	Wastewater Capital Fund, ODOT Grant 95,000
	Public Works, Park St Waterline, Lead Service Lines	\$854,507	Water Capital Fund, Loan, Principal Forgiveness 163k
	Finance, rebuild Income Tax server	\$20,000	Capital Improvements Fund
	Finance, Lap Top	\$2,000	Capital Improvements Fund
	Fire, Outdoor Warning Siren replacement	\$27,000	Capital Improvements Fund
	Fire, Building Maintenance, floor, north bay, roof, truck bay	\$30,000	Capital Improvements Fund
	Fire, Life Squad to replace 2003 Ambulance	\$350,000	Capital Improvements Fund
	Fire, Hose & Appliance Replacements, possible Grant	\$75,000	Capital Improvements Fund, (Possible Grant)
	Fire, replace 5 sets of turnout gear	\$15,000	Capital Improvements Fund
	Maintenance, Replace 2000 Int Dump Truck w/plow	\$200,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Maintenance, Replace 2001 Dodge Ram 2500 w/plow	\$76,000	Water Distribution, Sewer Collection
	Maintenance, Replace 2011 Ford Transit Van	\$46,000	Capital Improvements Fund, Water Fund, Sewer Fund
	Maintenance, Misc garage equipment	\$6,000	General Fund
	Park, Flex mower	\$22,000	Capital Improvements Fund
	Park, Playground Equipment with Huron County Health	\$30,000	Creating Healthy Community Grant
	Park, Deck Replacement	\$8,000	Capital Improvements Fund
	Park, Fuel Tanks	\$4,000	Park & Rec Dept
	Park, Paint water slide	\$4,000	Capital Improvements Fund
	Park, Metal Roof and Ceilings for Shelters	\$10,000	Capital Improvements Fund
	Park, Depot Building Improvements	\$20,000	Capital Improvements Fund
	Park, Liftgate for truck	\$5,000	Park & Rec Dept
	Park, State Grant Playground equipment	\$110,000	Recreation Fund
	Police, Replace 2016 Explorer	\$65,000	Capital Improvements Fund
	Police, Range upgrade	\$10,000	Capital Improvements Fund
	Police, Toughbook in cruiser	\$4,000	General Fund
	Police, Network attached storage	\$3,000	General Fund
	Police, Workstations (asst chief and evidence room)	\$4,000	General Fund
	Wastewater, VLR blower and wier repair replacement	\$100,000	Wastewater Capital Fund
	Wastewater, Secondary Building electrical check	\$25,000	Wastewater Capital Fund
	Wastewater, Structural Recoating	\$75,000	Wastewater Capital Fund
	Water, Bulk Water Station	\$195,000	Water Capital Fund
	Water System Improvements Permit Fees	\$20,000	Water Capital Fund
		\$3,373,112	
2024			
	2024 Street Improvements Issue 1 funds	\$250,000	Various Funds, OPWC Grant \$100k, loan \$10k
	Street Resurfacing Project	\$250,000	Capital Improvements Fund
	Public Works, Work Station	\$1,500	Capital Improvements Fund
	Finance, 1 Work Station, monitors	\$2,000	Capital Improvements Fund
	Fire, Building Maintenance, HVAC system, doors, windows	\$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
	Maint, Replace 1998 John Deere 310SE 4x4 Backhoe	\$95,000	Various Funds
	Maintenance, Replace 2004 Ford F550 Bucket Truck	\$100,000	Various Funds
	Maint, Replace 1999 Cub Cadet 7300 compact tractor	\$40,000	Various Funds
	Maintenance, Replace 2008 Ford F250 4x4 with plow	\$50,000	Various Funds
	Maintenance, Mower for cemetery	\$11,000	General Fund
	Maintenance, Miscellaneous Garage Equipment	\$4,000	General Fund
	Park, paint pool floor	\$15,000	Capital Improvements Fund

CITY OF WILLARD 5-YEAR CAPITAL IMPROVEMENTS PLAN

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE
	Park, Elks ballfield fence replacement	\$40,000	Capital Improvements Fund
	Park, Playground equipment Central Park	\$40,000	Capital Improvements Fund
	Park, Mower	\$10,000	Capital Improvements Fund
	Park, Utility vehicle	\$15,000	Capital Improvements Fund
	Park, Additional 9 Disc Golf	\$5,000	Capital Improvements Fund
	Park, Large shelter	\$30,000	Capital Improvements Fund
	Park, Security camera upgrades/additional	\$5,000	Park & Rec Dept
	Police, Replace 2009 Suburban	\$65,000	Capital Improvements Fund
	Police, Exacqvision cameras and storage	\$4,000	General Fund
	Police, Lexipol	\$9,000	General Fund
	Police, Body camera contract	\$9,000	General Fund
	Wastewater, Grit Classifier #1 Rehab	\$85,000	Wastewater Capital Fund
	Wastewater, Pavement Resurfacing	\$105,000	Wastewater Capital Fund
	Wastewater, Structural-Tanks Coatings	\$25,000	Wastewater Capital Fund
	Wastewater, Tamarack & Kennedy Storm Sewer Improve	\$350,000	Wastewater Capital Fund, Loan
	Water, East Clarifier Recoating	\$100,000	Water Capital Fund
	Water, Tower painting & repairs	\$85,000	Water Capital Fund, (10 year loan \$750,000)
	Water, Reservoir Intake Channel Dredging	\$85,000	Water Capital Fund
	Water, Pleasant, Laurel, Woodland Waterline	\$320,000	Water Capital Fund, 10 yr loan \$33,000/yr
	Water, Emergency Water Connection with NORW	\$255,000	Water Capital Fund
		\$1,991,900	
2025			
	2025 Street Improvements	\$500,000	Various Funds, OPWC Grant \$100k, Loan \$10k
	Public Works, Workstation computer	\$2,000	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, parking lot, drainage,	\$30,000	Capital Improvements Fund
	Fire, Engine & Tanker replaces 1990 pumper, 2003 tanker	\$600,000	Capital Improvements Fund (loan)
	Fire, replace 3 sets of turnout gear	\$9,700	Capital Improvements Fund
	Maintenance, miscellaneous equipment	\$4,000	General Fund
	Park, Resurface Parking Lot	\$70,000	Capital Improvements Fund
	Park, Mower	\$15,000	Capital Improvements Fund
	Park, Basketball courts, Woodbine/Keefer	\$10,000	Capital Improvements Fund
	Police, Replace Dodge SUV	\$65,000	Capital Improvements Fund
	Police, Replace 2009 Mercury	\$30,000	Capital Improvements Fund
	Police, Body camera contract	\$9,000	General Fund
	Police, Lexipol	\$9,000	General Fund
	Police, Exacqvision cameras and storage	\$4,000	Capital Improvements Fund
	Wastewater, WWTP Truck	\$50,000	Wastewater Capital Fund
	Wastewater, Grit Classifier #2 Rehab	\$85,000	Wastewater Capital Fund
	Wastewater, Lift Station SCADA	\$80,000	Wastewater Capital Fund
	Wastewater, Jet Vac	\$335,000	Wastewater Capital Fund
	Water, Jet Vac	\$165,000	Water Capital Fund
	Water, WTP Design engineering, loan payment	\$105,000	Water Capital Fund
	Water System Improvement Project, loan payment	\$406,000	Water Capital Fund
	Water, reservoir rip rap	\$50,000	Water Capital Fund
	Water, WTP Truck	\$50,000	Water Capital Fund
	Water, 224 Water Tower Painting	\$85,000	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
		\$2,175,400	
2026			
	2026 Street Improvements	\$500,000	Various Funds, OPWC Grant \$100k, Loan \$10k
	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	\$10,000	Capital Improvements Fund

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

YEAR	PROJECT	ESTIMATED COST	FUNDING SOURCE
	Maintenance, Replace 2004 Ford F450 Utility	\$60,000	Capital Improvements Fund
	Maintenace, Replace 2007 Int Dump with plow	\$200,000	Various Funds
	Maintenance, Miscellaneous Garage Equipment	\$4,000	General Fund
	Park, Splash pad	\$100,000	Capital Improvements Fund
	Park, Truck	\$60,000	Capital Improvements Fund
	Police, Replace 2017 Taurus	\$65,000	Capital Improvements Fund
	Police, Body camera contract	\$9,000	General Fund
	Police, Lexipol	\$9,000	General Fund
	Police, Exacqvision cameras	\$4,000	Capital Improvements Fund
	Wastewater, Front End Loader	\$190,000	Capital Improvements Fund
	Wastewater, Dredging Existing Lagoon	\$300,000	Wastewater Capital Fund
	Wastewater, Sewer Main Cleaning	\$100,000	Wastewater Capital Fund
	Wastewater, Lagoon Expansion, loan payment	\$230,000	DEFA 20 yr Loan (\$3,750,000)
	Wastewater, Relocate CSL lift station, above ground	\$500,000	Loan
	Water, Handheld Meter Reader Equip Upgrade	\$20,000	Water Distribution Capital Fund
	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	\$406,000	Ohio EPA, Div of Environmental & Financial Assist
	Water, Waterline Replace Laurel St, Main to Park St	\$324,000	Water Capital Fund
	Water, Boat Truck	\$50,000	Water Capital Fund
		\$2,598,300	
2027			
	2026 Street Improvements	\$500,000	Various Funds, OPWC Grant \$100k, Loan \$10k
	Finance, workstation	\$1,700	General Fund
	Fire, Replace 3 sets turnout gear	\$10,300	General Fund
	Fire, Replace 2016 Pick up truck	\$70,000	Capital Improvements Fund
	Fire, Building Maintenance	\$30,000	Capital Improvements Fund
	Maintenance, Replace 2009 Int Dump Truck with plow	\$200,000	Various Funds
	Maintenance, Mower for cemetery	\$11,000	General Fund
	Maintenance, Miscellaeous equipment	\$4,000	General Fund
	Park, Pump track	\$165,000	Capital Improvements Fund
	Police, Replace marked cruiser	\$65,000	Capital Improvements Fund
	Police, Body cameral contract	\$9,000	General Fund
	Police, Lexipol	\$9,000	General Fund
	Police, Exacqvision cameras and storage	\$4,000	General Fund
	Wastewater, Biosolids dump truck (sludge box)	\$215,000	Wastewater Capital Fund
	Wastewater, Sewer Main Cleaning	\$100,000	Wastewater Capital Fund
	Water, Waterline Replacement, Howard & Dale to Myrtle	\$320,000	Water Capital Fund
		\$1,714,000	

All cost estimates are in 2022 dollars, and are not adjusted for inflation

CITY OF WILLARD 2023 - DEBT PAYMENTS SUMMARY

Principal Payment	Interest Payment	Debt Description	12/31/22 Principal Balance	Issue Year	Rate	Term	Principal Account	Debt Source
30,591	0	Ash St. Reconstruction CI37J	30,591	2006	0.00%	20	416.000.5621	OPWC
12,000	0	US 224 Widening & Imp. Phase IV CI02Q	12,000	2015	0.00%	20	416.000.5621	OPWC
88,997	0	2016 Street Improvement Project CI10T	444,984	2016	0.00%	10	416.000.5621	OPWC
9,568	0	Spring Street Improvement CI41V	9,568	2018	0.00%	10	416.000.5621	OPWC
8,743	0	2021 Street Improvements CI24Y/CI25Y	83,057	2022	0.00%	10	416.000.5621	OPWC
-	0	2022 Street Improvements CI22Z	125,000	2023	0.00%	10	416.000.5621	OPWC
149,899	0		705,200				416.000.5621	
3,000	0	Raw Waterline Replacement CI20S	49,500	2018	0.00%	20	609.000.5621	OPWC
105,384	0	Water Systems Improvements 9257	526,919	2022	0.00%	5	609.000.5631	OWDA
0	0	Park Street Waterline & Lead Service Lines	691,259	2024	1.51%	10	609.000.5621	OPWC
108,384	0		1,267,678				609.000.5621	
5,000	0	WWTP Upgrade CI21P	22,500	2015	0.00%	10	610.000.5621	OPWC
2,499	0	US 224 Pump Station Replacement CI28K	28,729	2013	0.00%	20	610.000.5621	OPWC
7,499	0		51,229				610.000.5621	
53,731	3,688	Vari Purpose 2013 WWTP Upgrade Refi 9393	523,842	2021	0.76%	9.5	610.000.5631	OWDA
11,303	909	US 224 Lift Station 5687	104,851	2010	1.00%	20	610.000.5631	OWDA
97,213	13,737	WWTP Upgrade 6629	1,494,092	2013	1.00%	20	610.000.5631	OWDA
162,247	18,334		2,122,785				610.000.5631	
428,029	18,334		4,146,892				GRAND TOTAL	

Previous Years Totals	
295,262	19,162
451,026	25,277
468,612	49,161
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

Debt Balance	
3,106,109	2022 \$526,910 Water System Improve, \$83,057 St
3,152,310	2021 refinance 2013 WWTP upgrade, pay off fire et
3,913,004	2020 no new debt
4,319,511	2019 \$250,000 Life Squad,
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

pay off in budget year
large balance

*OPWC -must pay off or pay amount invoiced

**CITY OF WILLARD
VEHICLE LIST AS OF 1-01-2023**

VEH ID	Title Date	DEPARTMENT	ORIG.COST	MILEAGE
<u>POLICE</u>				
RC-1	01/18/18	2009 CHEVY SUBURBAN	\$22,500.00	57,350
SRO/DARE	12/07/17	2017 FORD TAURUS INTERCEPTOR	\$35,508.21	65,934
RC-6	09/23/15	2016 FORD EXPLORER	\$31,870.77	141,730
MARQUI	03/19/18	2009 MERCURY GRAND MARQUIS	\$7,000.00	59,524
RC-2	11/24/20	2020 DODGE DURANGO	\$40,364.54	45,178
RC-5	03/17/21	2021 CHEVY SILVERADO (lost in fire 12/26/22)	\$43,332.70	40,845
JEEP	09/23/21	2019 JEEP CHEROKEE	\$18,969.50	41,913
CHRY 200	07/30/19	2015 CHRYSLER 200 forfeiture		71,190
	04/13/22	2021 DODGE DURANGO	\$53,132.00	5,446
<u>FIRE</u>				
910	05/09/16	2016 FORD F-150	\$32,066.00	57,343
921		2013 SUTPHEN CUSTOM S2 PUMPER	\$429,789.00	17,764
922	10/21/96	1997 INTERNATIONAL PUMPER CAB/CH 35,000 GVW	\$209,979.00	37,276
923	05/17/90	1990 FEDERAL MOTORS-PUMPER	\$159,473.00	25,170
931	09/10/08	2008 FREIGHTLINER, 41,600 GVWR pumper tanker	\$171,860.00	6,769
932	09/02/11	2003 INTERNATIONAL TRUCK	\$19,900.00	261,651
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	11,996
951	12/02/08	2008 PIERCE VELOCITY AERIAL	\$764,157.00	5,898
		1928 STUDEBAKER/BOYER-PUMPER	N/A	3,895
<u>RESCUE</u>				
911	04/17/03	2003 McCOY MILLER AMBULANCE	\$91,719.00	48,851
912	08/18/16	2016 FORD F150 HORTON AMBULANCE	\$179,000.00	40,206
913	10/28/19	2019 FORD 623-1 HORTON AMBULANCE	\$202,693.00	26,630
<u>WATER PLANT</u>				
43	07/22/10	2010 FORD 1/2 TON PICKUP	\$18,569.75	72,040
44	09/04/02	2002 DODGE RAM 2500 PICKUP	\$23,450.00	39,806
<u>WASTEWATER TREATMENT PLANT</u>				
53	11/14/06	2007 GMC PICKUP	\$22,037.50	50,509
54	08/27/10	2011 FORD F350 SUPER DUTY, 3/4 TON	\$25,540.00	44,321
55B	05/15/92	1992 FORD-CHASSIS CAB TRUCK #1	\$44,393.00	18,880
		1992 PEABODY/GALION DUMP BED #1	\$8,824.00	
55C	05/15/92	1992 FORD-CHASSIS CAB TRUCK #2	\$44,393.00	15,979
		1992 PEABODY/GALION DUMP BED #2	\$8,824.00	
	07/25/22	2022 CHEVY SILVERADO 2500 REG CAB UTILITY BOX	\$48,715.30	1,347
<u>ENGINEERING</u>				
E1	09/14/18	2018 FORD F150	\$37,098.16	24,997
42	05/13/02	2002 DODGE DAKOTA	\$21,863.00	73,346
<u>RECREATION</u>				
	09/15/10	2011 FORD F250 SUPER CAB, 1/2 TON	\$21,669.00	53,254
72	04/30/01	2001 DODGE RAM	\$16,958.00	73,872
<u>STREET</u>				
12	07/16/01	2001 DODGE RAM DUMP TRUCK	\$20,335.00	60,543
14	04/09/18	2018 FREIGHTLINER TRUCK	\$72,944.00	6,137
15	07/14/04	2004 FORD UTILITY TRUCK	\$23,228.50	53,953
16	03/06/03	2003 STERLING JET VAC	\$181,229.80	59,764
18	05/21/09	2009 INTERNATIONAL TK, HVY DUTY SINGLE AXLE	\$61,973.00	29,178
19	07/07/15	2015 INTERNATIONAL STREET SWEEPER	\$195,236.00	11,467
21	03/28/14	2014 INTERNATIONAL DUMP TRUCK	\$79,173.00	13,272
22	08/10/00	2000 INTL DUMP TRUCK	\$47,170.00	31,881
23	03/27/08	2004 FORD F550, BUCKET TRUCK	\$59,500.00	83,589
32	04/30/01	2001 DODGE RAM QUAD TRUCK	\$23,219.00	81,612
36	11/30/06	2007 INT'L DUMP TRUCK, 37,000 GVW	\$51,918.00	42,932
37	05/23/17	2017 CHEVY SILVERADO W/ UTILITY BODY	\$26,761.10	24,148
41	07/11/97	1997 GMC PICKUP	\$16,465.00	100,711
44	01/23/09	2009 DODGE 3500 TRUCK WITH PLOW	\$35,058.00	52,611
46	07/24/08	2008 FORD F250 SUPER DUTY	\$19,184.00	51,814
49	12/28/10	2011 FORD TRANSIT CONNECT CARGO VAN	\$19,562.00	90,644
52	01/28/22	2022 CHEVY SILVERADO 2500 HD w/PLOW	\$41,876.00	3,068
	03/04/22	2022 CHEVY SILVERADO 3500 HD (DUMP BODY & PLOW)	\$70,476.98	

**CITY OF WILLARD
2023 TRANSFERS SUMMARY**

From Account Number	To Account Number	Annual Amount	Purpose	When Transferred
101.110.5904	203.000.4660	12,400	Earned Interest Allocation	Monthly
101.110.5904	206.000.4660	5,000	Earned Interest Allocation	Monthly
101.110.5904	208.000.4660	30,000	Earned Interest Allocation	Monthly
101.110.5904	416.000.4660	5,000	Earned Interest Allocation	Monthly
101.110.5904	807.000.4660	41,000	Earned Interest Allocation	Monthly
		93,400	Total Interest Transfers	
202.130.5903	101.000.4710	3,000,000	General Fund Support	Monthly
202.130.5903	208.000.4710	175,000	Recreation Support	Monthly
202.130.5903	296.000.4710	-	Tree Commission Support	Monthly
202.130.5903	870.000.4710	10,000	City Decoration Support	Monthly
		3,185,000	Total Income Tax Transfers	
301.000.5922	225.000.4760	4,700	Transfer to FEMA Fund, 5% Match	95/5 Grant
301.000.5930	256.000.4750	40,000	Advance	If needed
256.000.5923	301.000.4750	40,000	Repayment of 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
301.000.5930	258.000.4750	30,000	Advance	If needed
258.000.5922	301.000.4750	30,000	Repayment of Advance	If needed
301.000.5922	261.000.4720	46,800	Transfer to ODOT Safety Fund	90/10 Grant
301.000.5912	416.000.4740	100,000	Debt Retirement	When Available
807.000.5922	101.000.4760	41,000	For General Fund Support	When Available
		3,470,900	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
229 OHIO VIOLENT CRIME REDUCTION FUND
231 ONE OHIO OPIOID SETTLEMENT 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
4353	FESTIVAL OF LIGHTS INCOME	4711	TRANSFER FROM: POLICE PENSION
4360	FUEL SALES	4712	ADMINISTRATIVE ALLOCATION
4369	OTHER RECYCLING	4713	TRANSFER FROM: OTHER
4370	WATER METERED	4720	TRANSFERS IN
4371	WATER TAPS	4730	DEBT PROCEEDS BONDS
4372	HYDRANT, SPRINKLER & CONSTRUCTION	4740	TRANSFER FROM: CAPITAL IMPROV
4373	CITY PROPERTY LEASE PAYMENTS	4742	ADVANCE FROM: CAPITAL PROJECT
4374	SUNDRY FEES	4750	ADVANCES IN
4375	METER TURN ONS AND TESTS	4760	TRANSFER IN: OTHER
4376	BULK WATER	4761	DEBT PROCEEDS NOTES
4377	OUTSIDE WATER TAPS		

**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	GROUNDS MAINTENANCE SUPPLIES	5930	ADVANCES TO OTHER FUNDS
5335	STREET SIGNS	5950	ADVANCES OUT
5337	SMALL TOOLS	5960	TRANSFER OUT: CAPITAL RESERVE
5339	TRAFFIC SIGNS		
5341	UNIFORM SUPPLIES		
5343	WATER METERS		
5345	WATER LINE SUPPLIES		
5347	SEWER LINE SUPPLIES		
5348	STORM SEWER SUPPLIES		
5349	VEHICLE REPAIR SUPPLIES		
5350	PROPERTY ABATEMENT		
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
2023 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
101	GENERAL FUND					
	REVENUES					
101.000.4110	REAL ESTATE TAX	251,965	257,809	259,395	282,020	310,038
101.000.4112	MOBILE HOME TAXES	33	162	40	50	2,300
101.000.4130	LODGING TAX	3,123	5,529	7,694	6,000	8,000
101.000.4209	STATE LOCAL GOVERNMENT	12,685	24,077	28,578	29,000	40,000
101.000.4210	COUNTY LOCAL GOVERNMENT	164,817	164,536	185,877	176,100	209,175
101.000.4211	HOMESTEAD AND ROLLEBACK TAX	28,644	28,491	28,398	28,500	31,000
101.000.4220	CIGARETTE TAX	413	375	413	500	500
101.000.4231	LIQUOR LICENSE FEE	7,513	6,555	3,841	7,500	10,000
101.000.4260	GRANT PROCEEDS	15,584	-	37,429		327,800
101.000.4311	EMERGENCY RESCUE CALLS	309,458	269,699	309,517	325,000	425,000
101.000.4312	RURAL FIRE CONTRACT	95,500	95,000	94,819	95,000	123,100
101.000.4313	RURAL RESCUE CONTRACT	95,500	95,000	95,000	95,000	123,100
101.000.4321	CEMETERY LOTS	10,850	11,940	16,450	15,000	15,000
101.000.4322	CEMETERY GRAVE SERVICES	12,735	12,110	12,265	12,000	15,000
101.000.4409	HVAC PERMITS	1,365	945	500	1,000	4,000
101.000.4410	ELECTRICAL PERMITS	3,300	2,160	1,885	2,200	5,000
101.000.4411	PLUMBING PERMITS	2,315	1,235	1,010	1,800	5,000
101.000.4412	BUILDING PERMITS	10,652	4,668	3,734	4,500	8,000
101.000.4414	CONTRACTOR REGISTRATIONS	3,676	6,220	5,475	5,000	8,000
101.000.4415	RENTAL PROPERTY REGISTRATIONS	-	49,420	36,320	28,000	35,000
101.000.4416	ZONING PERMITS	-	2,370	1,990	2,500	4,000
101.000.4510	CODE ENFORCEMENT FINES	-	-	275	750	500
101.000.4511	PARKING FINES	2,080	1,135	2,476	2,500	2,500
101.000.4512	NORWALK MUNI COURT FINES	9,145	4,274	10,765	10,000	10,000
101.000.4513	RENTAL PROPERTY FINES	-	-	-	2,500	2,500
101.000.4605	UTILITY COMPANY MUNI TAX	25,960	18,361	26,660	30,000	15,000
101.000.4610	FRANCHISE FEES	43,106	41,945	42,994	45,000	45,000
101.000.4611	REIMBURSEMENTS-REFUNDS	6,201	(3,597)	1,247	35,000	55,000
101.000.4612	SUNDRY	3,410	6,938	51,779	2,500	2,500
101.000.4613	SALE OF FIXED ASSETS	-	48,592	-	35,000	25,000
101.000.4614	DELINQUENT FEES, INTEREST	-	3	14		
101.000.4615	WEDC REIMB	-	-	-		
101.000.4616	CREDIT CARD FEES	6,689	10,207	16,519	16,500	25,000
101.000.4620	DONATIONS	12,500	5,032	17,000	10,000	25,000
101.000.4630	RESTITUTION	-	-	120	1,000	1,000
101.000.4660	INTEREST EARNED	146,017	108,275	64,179	80,000	95,000
101.000.4710	TRANSFER FROM INCOME TAX	2,358,109	2,276,638	2,131,000	2,984,000	3,000,000
101.000.4711	TRANSFER FROM POLICE PENSION	-	-	-		
101.000.4712	ADMINISTRATIVE ALLOCATION	996,041	971,230	760,898	922,000	1,169,250
101.000.4760	TRANSFERS IN: OTHER	-	55,922	26,320	35,600	45,935
	TOTAL GENERAL FUND REVENUES	4,639,386	4,583,256	4,282,876	5,329,020	6,228,198
101	CITY COUNCIL DEPARTMENT					
101.101.5101	SALARIES & WAGES	14,000	14,000	14,000	18,800	18,800
101.101.5111	PERS	1,120	840	840	2,650	2,650
101.101.5112	MEDICARE	203	203	203	275	275
101.101.5113	FICA	372	496	496	550	550
101.101.5373	OFFICE SUPPLIES	294	114	283	300	350
101.101.5403	CONFERENCE FEES & EXPENSE	175	75	100	500	300
	TOTAL CITY COUNCIL EXPENSES	16,164	15,728	15,922	23,075	22,925
102	MAYOR DEPARTMENT					
101.102.5101	SALARIES & WAGES	2,000	2,000	2,000	3,200	3,200
101.102.5111	PERS	280	280	280	448	450
101.102.5112	MEDICARE	29	29	29	50	50
101.102.5211	CONTRACT SERVICES	-	-	-	-	-
101.102.5373	OFFICE SUPPLIES	45	-	-	-	-
101.102.5403	CONFERENCE FEES & EXPENSE	-	-	-	-	-
101.102.5409	MILEAGE REIMBURSEMENT	-	-	-	-	-
	TOTAL MAYOR EXPENSES	2,354	2,309	2,309	3,698	3,700

**CITY OF WILLARD
2023 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
103	COUNCIL CLERK DEPARTMENT					
101.103.5101	SALARIES & WAGES	6,679	7,652	10,145	21,206	15,000
101.103.5111	PERS	935	1,071	1,481	2,975	2,100
101.103.5112	MEDICARE	97	111	153	315	220
101.103.5113	FICA	-	-	-	-	25
101.103.5206	CODIFICATION OF ORDINANCES	10,958	1,743	3,653	4,400	5,000
101.103.5211	CONTRACT SERVICES	-	-	-	2,600	2,400
101.103.5281	ADVERTISING	1,115	1,588	1,278	2,000	1,500
101.103.5271	DATA PROCESSING SUPPLIES	-	-	-	-	-
101.103.5373	OFFICE SUPPLIES	193	84	301	300	300
101.103.5407	DUES & SUBSCRIPTIONS	-	-	55	100	100
101.103.5409	MILEAGE REIMBURSEMENT	-	-	28	150	200
	TOTAL CITY CLERK EXPENSES	19,977	12,249	17,095	34,046	26,845
104	CITY MANAGER DEPARTMENT					
101.104.5101	SALARIES & WAGES	106,843	107,304	126,739	154,200	166,500
101.104.5102	LONGEVITY	240	360	1,560	780	900
101.104.5104	RETIREMENT FRINGE PAYOUT	-	-	-	11,300	11,600
101.104.5105	HOLIDAY-PERSONAL	6,133	8,437	5,990	7,550	7,650
101.104.5106	SICK LEAVE	442	1,803	313	6,400	1,700
101.104.5107	VACATION	9,835	28,593	5,643	11,500	13,700
101.104.5111	PERS	17,290	18,754	19,574	25,100	26,700
101.104.5112	MEDICARE	1,766	2,126	1,964	2,600	2,800
101.104.5117	WORKERS' COMPENSATION	(1,530)	(9,587)	3,217	2,100	2,240
101.104.5121	HEALTH & LIFE INSURANCE	10,140	12,198	29,314	22,100	22,100
101.104.5123	OTHER BENEFITS	308	397	366	700	600
101.104.5211	CONTRACT SERVICES	42,038	23,789	10,082	20,000	20,000
101.104.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	-	-	-
101.104.5264	TELEPHONE/DATA SERVICE	56,616	55,567	52,161	58,000	4,000
101.104.5271	GENERAL LIABILITY INSURANCE	105,498	114,002	127,700	146,000	150,000
101.104.5281	ADVERTISING	1,807	1,747	818	1,800	1,000
101.104.5319	GENERAL SUPPLIES	221	124	213	250	400
101.104.5371	DATA PROCESSING SUPPLIES	535	-	96	-	-
101.104.5373	OFFICE SUPPLIES	575	853	593	1,400	1,200
101.104.5401	TRAINING	-	-	-	300	300
101.104.5403	CONFERENCE FEES & EXPENSE	575	125	60	1,500	800
101.104.5407	DUES & SUBSCRIPTIONS	1,311	1,004	559	1,000	1,100
101.104.5409	MILEAGE REIMBURSEMENT	766	405	125	1,500	600
101.104.5411	OVERNIGHT LODGING & MEALS	-	-	-	-	-
101.104.5503	CAPITAL OUTLAY - EQUIPMENT	12,000	11,487	-	-	-
	TOTAL CITY MANAGER EXPENSES	373,409	379,489	387,086	476,080	435,890
105	FINANCE DEPARTMENT					
101.105.5101	SALARIES & WAGES	208,802	181,385	187,567	189,000	190,000
101.105.5102	LONGEVITY	4,800	3,480	3,720	3,720	3,900
101.105.5103	OVERTIME	712	-	-	800	850
101.105.5104	RETIREMENT FRINGE PAYOUT	-	-	-	27,708	30,000
101.105.5105	HOLIDAY-PERSONAL	13,009	12,996	11,703	11,800	12,000
101.105.5106	SICK LEAVE	3,828	4,703	5,234	4,650	2,000
101.105.5107	VACATION	37,731	17,095	19,340	19,700	19,500
101.105.5109	PART TIME WAGES	-	16,607	15,783	8,253	11,000
101.105.5111	PERS	34,904	34,015	33,972	33,300	34,000
101.105.5112	MEDICARE	3,767	3,434	3,438	3,500	3,500
101.105.5117	WORKERS' COMPENSATION	(3,377)	(20,618)	5,123	2,300	2,340
101.105.5121	HEALTH & LIFE INSURANCE	47,502	29,526	29,457	96,500	106,000
101.105.5123	OTHER BENEFITS	520	815	589	1,139	800
101.105.5201	ACCOUNTING SERVICES	1,311	1,589	1,696	2,250	2,300
101.105.5205	AUDITING	28,848	26,615	29,504	34,000	33,000
101.105.5207	COMPUTER SUPPORT & CONSULTING	74,586	33,683	34,395	35,200	36,000
101.105.5211	CONTRACT SERVICES	3,169	4,199	4,125	5,750	7,000
101.105.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	90	-	419	250
101.105.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	-	81	250

**CITY OF WILLARD
2023 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
101.105.5241	MAINTENANCE CONTRACTS-GENERAL	1,015	947	1,173	1,320	1,500
101.105.5264	TELEPHONE/DATA SERVICE	-	-	-	-	4,000
101.105.5290	PRINTING & REPRODUCTION	2,403	1,910	2,168	2,600	2,800
101.105.5319	GENERAL SUPPLIES	-	2	-	100	100
101.105.5371	DATA PROCESSING SUPPLIES	550	-	-	-	-
101.105.5373	OFFICE SUPPLIES	1,542	759	614	2,000	1,500
101.105.5375	POSTAGE	18,990	18,345	18,799	22,000	30,000
101.105.5401	TRAINING	100	475	300	1,000	1,000
101.105.5403	CONFERENCE FEES & EXPENSE	130	177	355	800	800
101.105.5407	DUES & SUBSCRIPTIONS	140	165	115	200	50
101.105.5409	MILEAGE REIMBURSEMENT	317	78	84	350	350
101.105.5413	EDUCATIONAL ASSISTANCE	-	-	-	500	500
101.105.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	3,122	3,000	2,000
101.105.5507	CAPITAL OUTLAY - OTHER	-	-	-	2,000	-
101.105.5616	CREDIT CARD FEES	4,234	6,898	11,373	18,350	19,000
	TOTAL FINANCE EXPENSES	489,533	379,370	423,747	534,290	558,290
106	LAW DIRECTOR DEPARTMENT					
101.106.5101	SALARIES & WAGES	21,048	21,816	21,048	21,450	21,850
101.106.5111	PERS	2,941	3,054	2,941	3,050	3,075
101.106.5112	MEDICARE	242	257	249	315	320
101.106.5113	FICA	2	-	2	10	25
101.106.5117	WORKERS' COMPENSATION	(259)	(1,594)	454	250	250
101.106.5121	HEALTH & LIFE INSURANCE	33,592	29,370	28,414	33,100	33,100
101.106.5217	LEGAL SERVICES	13,467	14,005	10,476	16,000	16,000
101.106.5373	OFFICE SUPPLIES	-	-	-	-	-
101.106.5403	CONFERENCE FEES & EXPENSE	-	-	500	450	800
101.106.5407	DUES & SUBSCRIPTIONS	800	800	800	850	1,000
	TOTAL LAW DIRECTOR EXPENSES	71,833	67,708	64,883	75,475	76,420
110	MISCELLANEOUS EXECUTIVE DEPARTMENT					
101.110.5103	OVERTIME	66,602	-	-	10,000	5,000
101.110.5116	UNEMPLOYMENT	9,746	2,657	2,353	9,800	2,500
101.110.5117	WORKERS' COMPENSATION	-	-	-	-	2,000
101.110.5209	CONSULTANTS-OTHER	-	-	-	1,000	2,000
101.110.5211	CONTRACT SERVICES	-	5,000	(2,763)	2,000	2,000
101.110.5213	COUNTY AUDITOR FEES	7,781	9,047	9,430	9,800	11,000
101.110.5241	MAINTENANCE CONTRACTS-GENERAL	-	-	-	-	-
101.110.5270	ANNEXATION FEE	-	-	-	200	500
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	470	1,600	2,000
101.110.5286	COUNTY HEALTH DEPARTMENT	602	5,007	2,495	5,137	5,500
101.110.5291	REFUNDS	5,098	285	-	863	1,000
101.110.5294	REAL ESTATE TAXES	1,702	607	844	1,000	1,000
101.110.5298	ECONOMIC DEVELOPMENT	-	-	-	2,625	3,000
101.110.5373	OFFICE SUPPLIES	-	-	197	200	200
101.110.5407	DUES & SUBSCRIPTIONS	15,598	6,313	4,426	16,600	18,000
101.110.5904	TRANSFER OUT - INTEREST ALLOCATION	-	77,416	40,001	78,786	93,400
101.110.5922	OTHER TRANSFERS	98,415	-	-	7,375	-
101.110.5930	ADVANCES OUT	-	-	-	-	-
	TOTAL MISC EXECUTIVE EXPENSES	205,544	107,377	57,452	147,986	150,100
117	CITY HALL DEPARTMENT					
101.117.5211	CONTRACT SERVICES	-	900	-	-	-
101.117.5223	BUILDING REPAIR & MAINTENANCE	3,299	2,383	11,358	19,800	25,000
101.117.5229	EQUIPMENT REPAIR & MAINTENANCE	850	2,396	600	3,000	3,000
101.117.5231	GROUNDS MAINTENANCE	-	299	179	1,000	2,000
101.117.5237	JANITORIAL SERVICE	6,784	3,850	420	-	-
101.117.5241	MAINTENANCE CONTRACTS-GENERAL	5,066	2,904	3,896	8,000	8,000
101.117.5247	RADIO REPAIR & MAINTENANCE	-	-	-	-	-
101.117.5261	ELECTRIC SERVICE	18,273	21,553	16,402	21,000	21,000
101.117.5262	GAS SERVICE	7,378	8,147	7,454	9,900	10,000
101.117.5264	TELEPHONE/DATA SERVICE	-	-	-	-	-

**CITY OF WILLARD
2023 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
101.117.5265	TRASH DISPOSAL SERVICE	382	439	422	450	550
101.117.5303	BUILDING SUPPLIES	482	807	326	1,000	1,000
101.117.5311	CUSTODIAL SUPPLIES	735	953	984	1,200	1,500
101.117.5312	EQUIPMENT REPAIR SUPPLIES	-	-	-	-	-
101.117.5319	GENERAL SUPPLIES	325	695	8	500	3,400
101.117.5501	CAPITAL OUTLAY - BUILDING	-	-	-	25,000	20,000
101.117.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	14,025	-	-
	TOTAL CITY HALL EXPENSES	43,575	45,327	56,073	90,850	95,450
208	POLICE DEPARTMENT					
101.208.5101	SALARIES & WAGES	661,964	650,664	626,542	745,000	829,000
101.208.5102	LONGEVITY	11,160	12,120	12,060	13,440	12,000
101.208.5103	OVERTIME	100,626	86,658	90,802	100,000	98,200
101.208.5104	RETIREMENT FRINGE PAYOUT	-	-	-	113,000	151,000
101.208.5105	HOLIDAY-PERSONAL	39,252	45,644	40,581	49,100	51,500
101.208.5106	SICK LEAVE	20,574	29,788	30,453	23,000	75,000
101.208.5107	VACATION	51,525	57,031	60,342	88,500	64,500
101.208.5109	PART TIME WAGES	13,033	12,136	15,746	25,000	32,400
101.208.5111	PERS	28,692	29,974	36,831	42,225	48,300
101.208.5112	MEDICARE	14,585	13,767	13,281	14,625	16,200
101.208.5115	POLICE & FIRE PENSION	209,095	180,893	194,300	226,500	255,500
101.208.5117	WORKERS' COMPENSATION	(14,967)	(90,806)	24,065	12,000	10,900
101.208.5121	HEALTH & LIFE INSURANCE	300,387	293,937	266,697	376,100	366,000
101.208.5123	OTHER BENEFITS	1,197	1,324	770	3,000	5,000
101.208.5124	TUITION REIMBURSEMENT	-	-	-	-	-
101.208.5207	COMPUTER SUPPORT & CONSULTING	10,798	2,990	12,278	15,000	22,300
101.208.5211	CONTRACT SERVICES	840	500	1,125	5,500	8,000
101.208.5217	LEGAL SERVICES	-	-	-	-	11
101.208.5227	COMPUTER EQUIPMENT REPAIR & MAINT	526	1,680	1,095	1,500	1,500
101.208.5229	EQUIPMENT REPAIR & MAINTENANCE	165	270	-	600	500
101.208.5247	RADIO REPAIR & MAINTENANCE	450	1,500	160	500	500
101.208.5257	VEHICLE REPAIR & MAINTENANCE	3,066	2,678	1,096	2,000	8,000
101.208.5264	TELEPHONE/DATA SERVICE	1,579	2,588	2,704	7,500	30,700
101.208.5271	GENERAL LIABILITY INSURANCE	-	-	-	-	-
101.208.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	1,186	-	-	1,000	1,000
101.208.5281	ADVERTISING	-	-	-	-	5,000
101.208.5282	BOARD & CARE OF PRISONERS	653	447	305	1,000	1,000
101.208.5285	FURTHERANCE OF JUSTICE	(31)	(27,627)	(3,344)	500	1,000
101.208.5287	JUDGMENTS - FEES - COSTS	-	-	-	-	-
101.208.5292	RENTAL EQUIPMENT	11,553	11,111	11,790	12,500	14,000
101.208.5301	AMMUNITION & SUPPLIES	1,328	2,921	1,460	6,000	5,000
101.208.5303	BUILDING SUPPLIES	-	130	240	500	500
101.208.5312	EQUIPMENT REPAIR SUPPLIES	360	1,199	244	900	1,000
101.208.5317	FUEL SUPPLIES	24,533	19,524	26,924	42,500	39,000
101.208.5319	GENERAL SUPPLIES	2,060	1,939	494	1,000	4,000
101.208.5327	RADIO SUPPLIES	190	475	-	500	500
101.208.5329	SAFETY SUPPLIES	1,718	552	491	500	600
101.208.5341	UNIFORM SUPPLIES	12,500	8,646	8,856	11,300	18,000
101.208.5349	VEHICLE REPAIR SUPPLIES	4,353	5,439	2,475	5,000	5,000
101.208.5371	DATA PROCESSING SUPPLIES	-	423	410	-	-
101.208.5373	OFFICE SUPPLIES	1,300	2,377	1,900	2,200	1,900
101.208.5401	TRAINING	6,343	1,499	2,550	6,000	6,000
101.208.5403	CONFERENCE FEES & EXPENSE	-	-	-	-	-
101.208.5407	DUES & SUBSCRIPTIONS	670	-	195	600	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	11,000
101.208.5930	ADVANCES OUT	-	-	-	-	-
	TOTAL POLICE EXPENSES	1,523,263	1,364,392	1,485,916	1,979,090	2,203,111
209	FIRE DEPARTMENT					
101.209.5101	SALARIES & WAGES	60,474	63,162	65,174	66,900	68,600
101.209.5102	LONGEVITY	1,380	1,440	1,500	1,560	1,620
101.209.5103	OVERTIME	-	-	-	-	-

**CITY OF WILLARD
2023 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
101.209.5104	RETIREMENT FRINGE PAYOUT	-	-	-	35,288	36,500
101.209.5105	HOLIDAY-PERSONAL	3,662	4,404	4,133	4,225	4,400
101.209.5106	SICK LEAVE	1,428	1,576	1,607	3,300	7,000
101.209.5107	VACATION	6,258	8,669	10,295	7,825	8,100
101.209.5108	PART TIME FIRE	21,328	14,612	21,798	25,000	25,000
101.209.5111	PERS	1,204	470	780	1,000	750
101.209.5112	MEDICARE	1,200	1,251	1,369	1,750	1,650
101.209.5113	FICA	839	694	984	2,200	1,550
101.209.5115	POLICE & FIRE PENSION	17,340	18,642	19,464	29,000	30,000
101.209.5116	UNEMPLOYMENT	-	-	-	-	-
101.209.5117	WORKERS' COMPENSATION	(960)	(6,187)	4,374	6,250	5,600
101.209.5121	HEALTH & LIFE INSURANCE	30,125	30,487	31,091	32,300	32,100
101.209.5123	OTHER BENEFITS	1,275	2,190	3,214	3,500	3,000
101.209.5207	COMPUTER SUPPORT & CONSULTING	-	-	-	1,000	1,000
101.209.5211	CONTRACT SERVICES	-	-	3,500	3,500	3,500
101.209.5223	BUILDING REPAIR & MAINTENANCE	526	4,041	912	3,400	3,000
101.209.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-	-
101.209.5229	EQUIPMENT REPAIR & MAINTENANCE	5,364	6,799	8,734	9,000	10,000
101.209.5241	MAINTENANCE CONTRACTS-GENERAL	795	1,571	1,925	2,000	2,000
101.209.5247	RADIO REPAIR & MAINTENANCE	-	-	6	500	500
101.209.5257	VEHICLE REPAIR & MAINTENANCE	2,442	3,334	5,393	4,600	9,100
101.209.5261	ELECTRIC SERVICE	7,775	7,561	9,051	9,000	11,000
101.209.5262	GAS SERVICE	8,747	7,622	10,125	14,800	17,500
101.209.5264	TELEPHONE/DATA SERVICE	874	765	2,051	1,000	13,100
101.209.5265	TRASH DISPOSAL SERVICE	262	270	280	350	500
101.209.5273	OTHER INSURANCE-NON BORMA	4,515	4,623	4,796	5,500	5,500
101.209.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	-	-
101.209.5305	CHEMICALS	-	-	-	-	-
101.209.5311	CUSTODIAL SUPPLIES	904	932	778	1,000	1,000
101.209.5312	EQUIPMENT REPAIR SUPPLIES	661	956	3,118	3,000	3,000
101.209.5313	FIRE EXTINGUISHERS	-	-	-	300	300
101.209.5317	FUEL SUPPLIES	5,489	3,370	8,759	14,500	13,000
101.209.5319	GENERAL SUPPLIES	4,437	3,970	3,864	4,000	4,000
101.209.5327	RADIO SUPPLIES	-	426	-	500	500
101.209.5329	SAFETY SUPPLIES	144	-	483	1,770	1,700
101.209.5337	SMALL TOOLS	34	-	185	500	500
101.209.5341	UNIFORM SUPPLIES	1,063	587	1,280	2,000	3,000
101.209.5349	VEHICLE REPAIR SUPPLIES	1,742	1,669	8,209	4,300	4,000
101.209.5371	DATA PROCESSING SUPPLIES	457	182	224	-	-
101.209.5373	OFFICE SUPPLIES	272	-	686	800	600
101.209.5401	TRAINING	1,050	-	2,819	3,000	3,000
101.209.5403	CONFERENCE FEES & EXPENSE	25	-	628	900	900
101.209.5407	DUES & SUBSCRIPTIONS	643	634	653	700	700
101.209.5409	MILEAGE REIMBURSEMENT	-	-	-	100	100
101.209.5411	OVERNIGHT LODGING & MEALS	-	-	-	-	-
101.209.5413	EDUCATIONAL ASSISTANCE	-	-	-	-	-
101.209.5501	CAPITAL OUTLAY - BLDG & IMPROVEMENTS	-	32,845	-	102,000	102,000
101.209.5503	CAPITAL OUTLAY - EQUIPMENT	-	(803)	62,958	61,480	30,000
101.209.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-
	TOTAL FIRE EXPENSES	193,774	222,763	307,199	475,598	470,870
212	EMS DEPARTMENT					
101.212.5101	SALARIES & WAGES	286,669	76,245	319,652	360,000	422,500
101.212.5102	LONGEVITY	3,420	3,780	3,720	4,320	4,920
101.212.5103	OVERTIME	23,891	62,188	57,472	95,000	70,000
101.212.5104	RETIREMENT FRINGE PAYOUT	-	-	-	22,625	64,000
101.212.5105	HOLIDAY-PERSONAL	33,404	29,892	33,225	35,000	45,000
101.212.5106	SICK LEAVE	10,358	11,782	3,866	6,500	7,550
101.212.5107	VACATION	13,316	19,133	10,596	20,500	27,600
101.212.5109	PART TIME RESCUE	150,109	150,519	177,750	148,000	150,000
101.212.5111	PERS	(425)	1,450	636	1,400	1,000
101.212.5112	MEDICARE	7,279	8,330	8,877	11,550	14,000
101.212.5113	FICA	12,046	8,661	10,700	10,500	10,850
101.212.5115	POLICE & FIRE PENSION	92,851	115,486	123,934	137,000	180,500

**CITY OF WILLARD
2023 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
101.212.5116	UNEMPLOYMENT	-	500	-	-	-
101.212.5117	WORKERS' COMPENSATION	(6,631)	(40,207)	13,915	5,000	8,000
101.212.5121	HEALTH & LIFE INSURANCE	141,954	122,519	104,519	123,875	193,000
101.212.5123	OTHER BENEFITS	150	-	500	500	1,500
101.212.5201	ACCOUNTING SERVICES	15,765	12,765	14,760	20,299	20,000
101.212.5207	COMPUTER SUPPORT & CONSULTING	-	-	-	-	-
101.212.5211	CONTRACT SERVICES	-	-	20,983	17,300	21,300
101.212.5217	LEGAL SERVICES	-	-	-	-	-
101.212.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-	-
101.212.5229	EQUIPMENT REPAIR & MAINTENANCE	783	645	545	1,000	1,000
101.212.5241	MAINTENANCE CONTRACTS-GENERAL	1,611	-	444	1,000	1,000
101.212.5247	RADIO REPAIR & MAINTENANCE	-	-	6	500	500
101.212.5257	VEHICLE REPAIR & MAINTENANCE	-	(12,692)	(5,800)	4,401	4,000
101.212.5261	ELECTRIC SERVICE	-	-	-	-	-
101.212.5264	TELEPHONE/DATA SERVICE	2,184	2,304	1,891	4,650	21,000
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	1,144	4,000	3,400
101.212.5317	FUEL SUPPLIES	4,781	3,995	4,996	12,000	11,500
101.212.5319	GENERAL SUPPLIES	669	-	503	3,000	2,000
101.212.5323	MEDICAL SUPPLIES	7,184	13,026	9,970	9,500	9,500
101.212.5325	OXYGEN	907	955	1,275	1,500	1,500
101.212.5329	SAFETY SUPPLIES	72	(1,567)	242	500	500
101.212.5337	SMALL TOOLS	22	-	185	500	500
101.212.5341	UNIFORM SUPPLIES	928	1,229	1,789	2,500	3,000
101.212.5349	VEHICLE REPAIR SUPPLIES	861	622	(693)	1,000	1,500
101.212.5373	OFFICE SUPPLIES	103	-	183	250	250
101.212.5401	TRAINING	2,554	1,809	2,803	3,000	7,000
101.212.5403	CONFERENCE FEES & EXPENSE	438	-	-	500	500
101.212.5407	DUES & SUBSCRIPTIONS	-	-	-	-	-
101.212.5413	EDUCATIONAL ASSISTANCE	-	-	-	500	500
101.212.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	3,900	-
101.212.5505	CAPITAL OUTLAY - VEHICLE	-	-	-	45,450	-
101.212.5507	CAPITAL OUTLAY - OTHER	-	-	-	25,000	75,000
	TOTAL EMS EXPENSES	808,849	596,772	924,584	1,145,020	1,386,870
219	CODE ENFORCEMENT DEPARTMENT					
101.219.5101	SALARIES & WAGES	38,179	45,365	44,025	49,250	57,000
101.219.5102	LONGEVITY	-	-	240	300	-
101.219.5103	OVERTIME	-	-	-	500	500
101.219.5105	HOLIDAY-PERSONAL	379	2,832	2,654	2,900	3,350
101.219.5106	SICK LEAVE	-	-	3,544	2,000	1200
101.219.5107	VACATION	89	1,049	779	2,660	3,100
101.219.5109	PART TIME WAGES	-	30,997	33,507	40,000	37,000
101.219.5111	PERS	5,411	11,234	11,865	13,425	14,200
101.219.5112	MEDICARE	560	1,164	1,229	1,400	1,500
101.219.5117	WORKERS' COMPENSATION	(428)	(2,567)	1,232	1,000	1,000
101.219.5121	HEALTH & LIFE INSURANCE	-	36	54	100	32,100
101.219.5123	OTHER BENEFITS	-	90	-	100	200
101.219.5201	ACCOUNTING	-	-	-	-	-
101.219.5211	CONTRACT SERVICES	18,182	14,508	11,000	6,000	6,600
101.219.5227	COMPUTER EQUIPMENT REPAIR & MAINT	150	-	-	-	-
101.219.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	-	200	-
101.219.5264	TELEPHONE/DATA SERVICE	-	-	-	1,300	2,000
101.219.5281	ADVERTISING	-	146	-	200	200
101.219.5291	REFUNDS	-	-	-	100	300
101.219.5317	FUEL SUPPLIES	521	312	605	1,100	1,100
101.219.5319	GENERAL SUPPLIES	-	47	154	200	200
101.219.5341	UNIFORM SUPPLIES	260	145	185	400	500
101.219.5371	DATA PROCESSING SUPPLIES	287	145	-	-	-
101.219.5373	OFFICE SUPPLIES	199	300	497	1,100	1,000
101.219.5350	PROPERTY ABATEMENT	-	-	-	18,800	20,000
101.219.5401	TRAINING	-	616	499	300	750
101.219.5403	CONFERENCE FEES & EXPENSE	95	-	94	50	250

**CITY OF WILLARD
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ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
101.219.5407	DUES & SUBSCRIPTIONS	310	-	-	100	100
101.219.5503	CAPITAL OUTLAY: EQUIPMENT		-	1,300		-
	TOTAL CODE ENFORCEMENT EXPENSES	64,194	106,419	113,461	143,485	184,150
307	PUBLIC SERVICE DEPARTMENT					
101.307.5211	CONTRACT SERVICES	3,600	550	2,754	3,200	3,200
101.307.5245	PARKING LOT MAINTENANCE	-	-	-	-	-
101.307.5252	DITCH MAINTENANCE	3,397	2,424	4,040	5,500	5,500
101.307.5261	ELECTRIC SERVICE	52,629	57,737	52,221	58,000	73,225
101.307.5263	LANDFILL SERVICE	2,308	52	2,955	3,500	3,500
101.307.5305	CHEMICALS	-	-	-	-	-
101.307.5319	GENERAL SUPPLIES	-	-	-	-	-
101.307.5334	GROUPS MAINTENANCE SUPPLIES	-	500	487	1,500	1,500
101.307.5335	STREET SIGNS	968	1,158	233	1,500	2,000
	TOTAL PUBLIC SERVICE EXPENSES	62,902	62,421	62,689	73,200	88,925
316	ENGINEERING & PUBLIC WORKS DEPARTMENT					
101.316.5101	SALARIES & WAGES	54,330	33,137	32,207	63,110	107,000
101.316.5102	LONGEVITY	1,200	1,260	-	1,380	1,440
101.316.5103	OVERTIME	411	224	-	1,000	2,232
101.316.5105	HOLIDAY-PERSONAL	3,424	2,123	2,449	3,900	6,425
101.316.5106	SICK LEAVE	1,321	-	2,224	1,500	5,000
101.316.5107	VACATION	5,996	1,668	4,931	7,200	9,400
101.316.5111	PERS	9,158	5,378	5,854	11,100	18,200
101.316.5112	MEDICARE	909	528	578	1,150	1,900
101.316.5117	WORKERS' COMPENSATION	(814)	(4,944)	1,590	960	1,250
101.316.5121	HEALTH & LIFE INSURANCE	29,109	31,844	14,038	32,100	63,000
101.316.5123	OTHER BENEFITS	20	90	96	330	300
101.316.5207	COMPUTER SUPPORT & CONSULTING	1,227	1,119	1,233	1,600	6,100
101.316.5211	CONTRACT SERVICES	91,795	105,600	110,400	110,400	131,700
101.316.5215	ENGINEERING CONSULTANTS	-	-	-	-	-
101.316.5218	LICENCES & PERMITS	-	-	-	-	-
101.316.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-	-
101.316.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	-	200	200
101.316.5241	MAINTENANCE CONTRACTS-GENERAL	1,065	-	-	-	-
101.316.5264	TELEPHONE/DATA SERVICE	-	-	-	-	5,500
101.316.5290	PRINTING & REPRODUCTION	-	136	(67)	-	750
101.316.5317	FUEL SUPPLIES	544	404	464	1,050	1,500
101.316.5319	GENERAL SUPPLIES	85	83	-	100	100
101.316.5337	SMALL TOOLS	-	-	-	200	300
101.316.5341	UNIFORM SUPPLIES	-	-	-	-	1,100
101.316.5349	VEHICLE REPAIR SUPPLIES	-	-	-	150	500
101.316.5371	DATA PROCESSING SUPPLIES	546	120	-	-	-
101.316.5373	OFFICE SUPPLIES	134	102	1,139	600	650
101.316.5401	TRAINING	506	50	-	-	-
101.316.5403	CONFERENCE FEES & EXPENSE	443	283	-	-	500
101.316.5413	EDUCATIONAL ASSISTANCE	500	-	-	-	-
101.316.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	2,500	2,000
101.316.5505	CAPITAL OUTLAY - VEHICLE	-	-	-	-	-
101.316.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-
	TOTAL ENGINEERING & PW EXPENSES	201,909	179,206	177,135	240,530	367,047
518	CITY GARAGE & MAINTENANCE DEPARTMENT					
101.518.5101	SALARIES & WAGES	477,872	411,887	412,677	459,000	497,000
101.518.5102	LONGEVITY	8,220	9,000	9,360	7,020	7,200
101.518.5103	OVERTIME	19,897	14,068	17,587	24,350	28,000
101.518.5104	RETIREMENT FRINGE PAYOUT	-	-	-	66,300	102,500
101.518.5105	HOLIDAY-PERSONAL	27,451	31,970	24,196	27,100	27,900
101.518.5106	SICK LEAVE	8,642	46,412	14,648	23,100	20,400
101.518.5107	VACATION	39,417	44,223	33,373	36,000	39,500
101.518.5109	PART TIME WAGES	18,277	30,987	31,434	25,000	23,200
101.518.5111	PERS	85,990	84,212	77,191	82,000	87,400
101.518.5112	MEDICARE	8,518	8,205	7,568	8,550	9,050
101.518.5116	UNEMPLOYMENT	-	-	-	-	-

**CITY OF WILLARD
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ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
101.518.5117	WORKERS' COMPENSATION	(7,129)	(43,857)	18,580	5,800	6,000
101.518.5121	HEALTH & LIFE INSURANCE	200,537	202,630	161,482	214,200	204,000
101.518.5123	OTHER BENEFITS	558	1,180	1,160	1,200	1,200
101.518.5223	BUILDING REPAIR & MAINTENANCE	663	1,240	173	500	500
101.518.5227	COMPUTER EQUIPMENT REPAIR & MAINT	500	550	550	700	700
101.518.5229	EQUIPMENT REPAIR & MAINTENANCE	557	(408)	93	800	800
101.518.5237	JANITORIAL SERVICE	-	-	-	-	-
101.518.5261	ELECTRIC SERVICE	4,921	5,415	4,938	6,000	6,000
101.518.5262	GAS SERVICE	2,338	2,027	1,713	3,000	3,400
101.518.5264	TELEPHONE/DATA SERVICE	16	-	-	1,000	5,000
101.518.5265	TRASH DISPOSAL SERVICE	719	682	708	950	-
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	264	2,500	2,000
101.518.5311	CUSTODIAL SUPPLIES	-	500	290	500	500
101.518.5312	EQUIPMENT REPAIR SUPPLIES	427	212	(10)	(200)	1,000
101.518.5319	GENERAL SUPPLIES	470	474	464	500	500
101.518.5327	RADIO SUPPLIES	-	-	-	250	500
101.518.5337	SMALL TOOLS	394	424	1,120	500	500
101.518.5349	VEHICLE REPAIR SUPPLIES	492	289	815	1,500	2,000
101.518.5371	DATA PROCESSING SUPPLIES	-	-	404	-	-
101.518.5401	TRAINING	699	50	1,500	1,000	1,000
101.518.5407	DUES & SUBSCRIPTIONS	37	37	46	50	150
101.518.5413	EDUCATIONAL ASSISTANCE	-	-	-	1,000	500
101.518.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	(5,033)	17,500	6,000
101.518.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	22,768	-
101.518.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-
101.518.5922	OTHER TRANSFERS	-	-	7,844	-	-
	TOTAL CITY GARAGE & MAINT EXPENSE	900,739	855,055	825,134	1,041,438	1,085,400
523	CEMETERY DEPARTMENT					
101.523.5109	SEASONAL LABOR	10,709	-	-	-	-
101.523.5111	PERS	-	-	-	-	-
101.523.5112	MEDICARE	-	-	-	-	-
101.523.5116	UNEMPLOYMENT	-	-	-	-	-
101.523.5207	COMPUTER SUPPORT & CONSULTING	-	-	-	-	-
101.523.5211	CONTRACT SERVICES	150	175	245	400	500
101.523.5261	ELECTRIC SERVICE	688	871	815	950	1,200
101.523.5289	PAUPER BURIAL	650	650	650	2,600	4,000
101.523.5292	RENTAL EQUIPMENT	100	-	-	500	500
101.523.5299	ADMINISTRATIVE ALLOCATION	-	-	-	-	-
101.523.5303	BUILDING SUPPLIES	-	-	-	380	500
101.523.5312	EQUIPMENT REPAIR SUPPLIES	766	702	664	750	1,000
101.523.5317	FUEL SUPPLIES	1,400	954	946	1,220	1,200
101.523.5319	GENERAL SUPPLIES	884	899	758	1,000	1,000
101.523.5329	SAFETY SUPPLIES	-	-	-	200	200
101.523.5334	GROUNDS MAINTENANCE SUPPLIES	700	725	767	1,000	1,250
101.523.5337	SMALL TOOLS	-	-	356	500	500
101.523.5373	OFFICE SUPPLIES	-	-	25	100	100
101.523.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
	TOTAL CEMETERY DEPARTMENT	16,047	4,976	5,226	9,600	11,950
101	TOTAL GENERAL FUND EXPENSES	4,994,066	4,401,560	4,925,912	6,493,461	7,167,943
202	INCOME TAX FUND					
	REVENUES					
202.000.4120	INCOME TAX COLLECTIONS	2,466,683	2,550,555	2,786,760	2,756,500	3,140,000
	TOTAL INCOME TAX REVENUES	2,466,683	2,550,555	2,786,760	2,756,500	3,140,000
130	INCOME TAX DEPARTMENT					
202.130.5205	AUDITING	4,875	6,752	5,650	7,000	7,000
202.130.5207	COMPUTER SUPPORT & CONSULTING	2,915	2,975	2,975	4,000	5,000
202.130.5217	LEGAL SERVICES	492	380	5	500	250

**CITY OF WILLARD
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ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
202.130.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	-	-	-
202.130.5290	PRINTING & REPRODUCTION	1,578	2,277	1,561	3,500	3,500
202.130.5291	REFUNDS	40,608	31,763	27,591	195,000	80,000
202.130.5371	DATA PROCESSING SUPPLIES	-	-	-	-	-
202.130.5373	OFFICE SUPPLIES	133	213	123	500	500
202.130.5375	POSTAGE	-	-	-	-	-
202.130.5401	TRAINING	-	-	-	-	300
202.130.5403	CONFERENCE FEES & EXPENSE	-	-	-	-	300
202.130.5409	MILEAGE REIMBURSEMENT	-	-	-	-	250
202.130.5903	TRANSFER FROM INCOME TAX-DESIGNA	2,460,937	2,430,000	2,285,000	3,181,000	3,185,000
	TOTAL INCOME TAX EXPENSES	2,511,538	2,474,359	2,322,905	3,391,500	3,282,100
203	STREET MAINTENANCE & REPAIR FUND REVENUES					
203.000.4240	MOTOR VEHICLE LICENSE	34,052	33,344	37,187	37,000	35,000
203.000.4252	GASOLINE EXCISE TAX	223,326	268,728	297,097	290,000	318,700
203.000.4611	REIMBURSEMENTS-REFUNDS	22	7,852	375	2,000	-
203.000.4660	INTEREST EARNED	8,380	7,000	2,400	8,601	12,400
203.000.4710	TRANSFER FROM INCOME TAX	-	-	-	-	-
	TOTAL STREET MAINTENANCE REVENUE	265,780	316,924	337,059	337,601	366,100
361	STREET MAINTENANCE DEPARTMENT					
203.361.5207	COMPUTER SUPPORT & CONSULTING	472	472	472	600	2,500
203.361.5211	CONTRACT SERVICES	728	9,423	620	1,000	1,000
203.361.5215	ENGINEERING CONSULTANTS	-	-	-	-	-
203.361.5218	LICENCES & PERMITS	194	157	57	250	250
203.361.5223	BUILDING REPAIR & MAINTENANCE	-	(325)	-	-	-
203.361.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-	-
203.361.5229	EQUIPMENT REPAIR & MAINTENANCE	-	-	1,848	1,720	2,000
203.361.5241	MAINTENANCE CONTRACTS-GENERAL	1,219	1,200	1,197	1,680	1,600
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	-	-	795	3,500	3,500
203.361.5257	VEHICLE REPAIR & MAINTENANCE	(37)	-	720	1,200	1,200
203.361.5271	GENERAL LIABILITY INSURANCE	-	-	-	-	-
203.361.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	1,000	1,000	1,000
203.361.5292	RENTAL EQUIPMENT	-	-	-	1,000	1,000
203.361.5299	ADMINISTRATIVE ALLOCATION	115,746	125,841	122,731	153,000	229,250
203.361.5312	EQUIPMENT REPAIR SUPPLIES	5,606	(1,528)	1,932	5,000	5,500
203.361.5317	FUEL SUPPLIES	14,414	9,356	14,035	20,300	22,500
203.361.5319	GENERAL SUPPLIES	499	739	706	750	750
203.361.5327	RADIO SUPPLIES	-	-	-	200	-
203.361.5329	SAFETY SUPPLIES	528	-	99	500	500
203.361.5331	SALT SUPPLIES	6,290	10,038	7,848	15,000	17,200
203.361.5333	STREET REPAIR SUPPLIES	36,982	27,832	16,304	35,000	35,000
203.361.5334	GROUNDS MAINTENANCE SUPPLIES	-	90	400	500	500
203.361.5335	STREET SIGNS	-	-	-	500	750
203.361.5337	SMALL TOOLS	-	292	400	500	500
203.361.5339	TRAFFIC SIGNS	2,718	2,793	2,053	3,500	3,000
203.361.5341	UNIFORM SUPPLIES	-	518	1,039	1,500	1,500
203.361.5348	STORM SEWER SUPPLIES	-	168	500	500	500
203.361.5349	VEHICLE REPAIR SUPPLIES	6,013	5,296	4,204	5,500	6,000
203.361.5371	DATA PROCESSING SUPPLIES	-	-	-	-	-
203.361.5373	OFFICE SUPPLIES	34	-	167	200	-
203.361.5401	TRAINING	109	-	-	500	500
203.361.5503	CAPITAL OUTLAY - EQUIPMENT	4,850	-	2,830	65,000	-
203.361.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	-	-
203.361.5507	CAPITAL OUTLAY - OTHER	20,000	-	-	-	-
	TOTAL STREET MAINTENANCE EXPENSE	216,365	192,361	181,957	319,900	338,000

**CITY OF WILLARD
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ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
204	SCHOOL RESOURCE OFFICER					
	REVENUES					
204.000.4260	GRANT PROCEEDS	18,580	10,211	6,844	15,000	15,000
204.000.4760	TRANSFERS IN: OTHER	-	-	-	-	-
	TOTAL SRO REVENUES	18,580	10,211	6,844	15,000	15,000
204.000.5101	SALARIES & WAGES	15,000	-	15,000	15,000	15,000
	TOTAL SRO EXPENSES	15,000	-	15,000	15,000	15,000
206	STATE HIGHWAY IMPROVEMENT FUND					
	REVENUES					
206.000.4240	MOTOR VEHICLE LICENSE	2,761	2,704	3,015	3,100	2,900
206.000.4252	GASOLINE EXCISE TAX	18,108	21,789	24,089	24,000	22,000
206.000.4660	INTEREST EARNED	7,341	6,041	3,889	4,526	5,000
206.000.4710	TRANSFER FROM INCOME TAX	-	-	-	-	-
	TOTAL STATE HIGHWAY REVENUES	28,210	30,533	30,993	31,626	29,900
	STATE HIGHWAY DEPARTMENT					
206.362.5211	CONTRACT SERVICES	-	-	-	-	-
206.362.5319	GENERAL SUPPLIES	-	-	-	-	-
206.362.5331	SALT SUPPLIES	11,464	10,038	7,683	15,000	15,000
206.362.5333	STREET REPAIR SUPPLIES	-	-	-	-	-
206.362.5335	STREET SIGNS	-	-	-	-	-
206.362.5339	TRAFFIC SIGNS	-	-	207	500	500
206.362.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-
	TOTAL STATE HIGHWAY EXPENSES	11,464	10,038	7,890	15,500	15,500
208	RECREATION FUND					
	REVENUES					
208.000.4110	REAL ESTATE TAX	39,602	40,395	40,658	44,178	44,723
208.000.4113	MOBILE HOME TAX	-	5	5	30	300
208.000.4130	LODGING TAX	3,123	5,529	7,694	9,500	9,000
208.000.4211	HOMESTEAD AND ROLLBACK TAX	4,398	4,367	4,339	5,000	5,000
208.000.4260	GRANT PROCEEDS	-	-	20,500	60,000	173,000
208.000.4340	SWIMMING POOL SALES - FEES	19,868	6,545	18,460	20,000	25,000
208.000.4341	PHYSICAL FITNESS FEES	3,269	2,788	2,386	3,500	3,500
208.000.4342	CONCESSION STAND SALES	5,820	2,271	4,443	6,000	6,500
208.000.4350	RENTALS-RESERVATIONS	15,060	16,754	25,745	25,000	20,000
208.000.4351	GOLF FEES	-	-	-	-	-
208.000.4352	FESTIVAL INCOME	18,959	4,600	22,040	25,000	25,000
208.000.4353	FESTIVAL OF LIGHTS INCOME	-	-	-	10,000	15,000
208.000.4611	REIMBURSEMENTS-REFUNDS	60	5	-	500	1,000
208.000.4613	SALE OF FIXED ASSETS	3,702	-	-	-	-
208.000.4620	DONATIONS	27,481	38,178	28,084	135,000	104,300
208.000.4660	INTEREST EARNED	10,299	7,723	6,639	20,000	30,000
208.000.4710	TRANSFER FROM INCOME TAX	83,053	133,444	134,000	175,000	175,000
	TOTAL RECREATION REVENUE	234,694	262,604	314,993	538,708	637,323
472	PARKS & RECREATION DEPARTMENT					
208.472.5101	SALARIES & WAGES	59,162	59,430	68,226	63,600	70,000
208.472.5102	LONGEVITY	300	360	420	1,680	1,740
208.472.5103	OVERTIME	9,485	3,279	10,846	6,300	8,750
208.472.5104	RETIREMENT FRINGE PAYOUT	-	-	-	-	28,100
208.472.5105	HOLIDAY-PERSONAL	3,397	3,845	4,240	3,000	4,700
208.472.5106	SICK LEAVE	61	809	840	2,325	800
208.472.5107	VACATION	1,802	2,039	2,338	6,650	6,850
208.472.5109	SEASONAL LABOR - RECREATION	30,903	16,752	25,593	42,400	64,200
208.472.5110	SEASONAL LABOR - POOL	29,969	15,151	28,929	32,700	35,000
208.472.5111	PERS	18,911	14,497	19,775	22,000	24,000
208.472.5112	MEDICARE	1,939	1,481	2,015	2,300	2,500
208.472.5113	FICA	-	-	-	-	-

**CITY OF WILLARD
2023 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
208.472.5116	UNEMPLOYMENT	-	-	-	-	-
208.472.5117	WORKERS' COMPENSATION	(1,887)	(10,946)	2,897	1,600	1,650
208.472.5121	HEALTH & LIFE INSURANCE	10,579	10,671	13,665	15,000	22,200
208.472.5123	OTHER BENEFITS	1,543	940	1,944	2,300	2,400
208.472.5202	SALES TAX	386	283	270	500	450
208.472.5211	CONTRACT SERVICES	435	109	-	-	-
208.472.5213	COUNTY AUDITOR FEES	1,156	1,235	601	1,200	1,200
208.472.5218	LICENCES & PERMITS	747	856	1,347	1,500	1,500
208.472.5223	BUILDING REPAIR & MAINTENANCE	370	-	-	1,000	1,000
208.472.5225	BUILDING SECURITY	360	360	361	600	750
208.472.5229	EQUIPMENT REPAIR & MAINTENANCE	938	911	312	800	800
208.472.5231	GROUNDS MAINTENANCE	446	273	35	1,000	1,000
208.472.5241	MAINTENANCE CONTRACTS-GENERAL	-	-	-	-	-
208.472.5245	PARKING LOT MAINTENANCE	-	325	-	400	500
208.472.5257	VEHICLE REPAIR & MAINTENANCE	585	1,280	80	1,000	1,000
208.472.5261	ELECTRIC SERVICE	15,093	13,081	18,836	16,000	15,000
208.472.5262	GAS SERVICE	859	517	912	6,000	5,000
208.472.5264	TELEPHONE/DATA SERVICE	-	-	-	-	4,500
208.472.5265	TRASH DISPOSAL SERVICE	1,278	958	1,477	1,600	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	21,011	21,050	17,000
208.472.5285					11,785	11,000
208.472.5291	REFUNDS	-	4,053	525	675	450
208.472.5297	OTHER SERVICES	6,075	-	5,025	7,125	5,000
208.472.5303	BUILDING SUPPLIES	2,343	1,031	2,457	3,000	2,500
208.472.5305	CHEMICALS	3,300	2,198	3,933	5,041	5,300
208.472.5309	CONCESSION SUPPLIES	2,344	1,636	2,473	3,250	3,500
208.472.5311	CUSTODIAL SUPPLIES	500	1,041	935	1,400	1,300
208.472.5312	EQUIPMENT REPAIR SUPPLIES	1,909	1,336	1,860	1,959	1,500
208.472.5315	FIREWORKS	4,725	7,000	5,800	6,000	10,000
208.472.5317	FUEL SUPPLIES	5,087	3,916	6,193	9,165	11,000
208.472.5319	GENERAL SUPPLIES	2,014	1,527	3,211	4,000	2,500
208.472.5329	SAFETY SUPPLIES	254	401	661	-	500
208.472.5334	GROUNDS MAINTENANCE SUPPLIES	6,654	6,264	5,409	6,300	7,000
208.472.5337	SMALL TOOLS	-	192	493	900	600
208.472.5341	UNIFORM SUPPLIES	795	633	1,195	1,300	1,400
208.472.5349	VEHICLE REPAIR SUPPLIES	514	134	348	500	500
208.472.5373	OFFICE SUPPLIES	332	39	627	500	500
208.472.5401	TRAINING	895	399	900	1,100	1,100
208.472.5407	DUES & SUBSCRIPTIONS	465	150	494	500	600
208.472.5409	MILEAGE REIMBURSEMENT	-	-	-	-	100
208.472.5413	EDUCATIONAL ASSISTANCE	-	-	-	-	-
208.472.5501	CAPITAL OUTLAY-BUILDING & IMPROVEM	-	-	7,364	5,100	209,840
208.472.5503	CAPITAL OUTLAY - EQUIPMENT	11,000	10,960	16,755	73,500	9,000
208.472.5507	CAPITAL OUTLAY - OTHER	-	-	-	8,000	8,000
208.472.5509	CAPITAL OUTLAY - DONATIONS	-	-	17,227	160,000	11,000
208.472.5556	LAND ACQUISITION	-	-	-	-	-
208.472.5922	OTHER TRANSFERS	-	-	-	-	-
208.472.5930	ADVANCES OUT	-	-	-	-	-
	TOTAL PARKS & RECREATION EXPENSE	249,392	186,018	310,854	566,605	629,380
209	AIRPORT FUND					
	REVENUES					
209.000.4251	AVIATION GRANT	-	-	-	-	-
209.000.4360	FUEL SALES	79,795	55,279	65,608	120,000	125,100
209.000.4612	SUNDRY	-	-	-	-	-
	TOTAL AIRPORT REVENUES	79,795	55,279	65,608	120,000	125,100

**CITY OF WILLARD
2023 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
560	AIRPORT DEPARTMENT					
209.560.5202	SALES TAX	17	79	68	250	150
209.560.5211	CONTRACT SERVICES	-	-	-		-
209.560.5215	ENGINEERING CONSULTANTS	-	2,500	-		-
209.560.5218	LICENCES & PERMITS	378	729	906	1,000	1,000
209.560.5231	GROUNDS MAINTENANCE	350	-	-	800	500
209.560.5261	ELECTRIC SERVICE	455	500	442	500	600
209.560.5273	OTHER INSURANCE-AV LIABILITY	3,800	4,940	4,940	5,500	5,500
209.560.5299	ADMINISTRATIVE ALLOCATION	22,290	5,168	-		-
209.560.5317	FUEL SUPPLIES	55,210	39,404	61,758	111,500	110,000
209.560.5319	GENERAL SUPPLIES	190	260	93	200	200
	TOTAL AIRPORT EXPENSES	82,690	53,580	68,206	119,750	117,950
211	POLICE INCOME TAX FUND REVENUES					
211.000.4120	INCOME TAX COLLECTIONS	308,321	318,775	348,297	345,000	403,000
211.000.4720	TRANSFERS IN	-	-	-		-
211.000.4750	ADVANCES IN	-	-	-		-
	TOTAL POLICE INCOME TAX REVENUES	308,321	318,775	348,297	345,000	403,000
211	POLICE DEPARTMENT					
211.000.5101	SALARIES & WAGES	137,409	168,110	188,852	136,100	152,100
211.000.5102	LONGEVITY	1,200	1,320	2,100	1,980	2,160
211.000.5103	OVERTIME	25,742	26,215	28,458	20,500	18,700
211.000.5105	HOLIDAY-PERSONAL	8,178	11,204	10,806	9,400	10,200
211.000.5106	SICK LEAVE	9,734	5,863	6,507	10,400	15,000
211.000.5107	VACATION	9,627	16,689	13,010	12,000	12,450
211.000.5111	PERS	-	-	-		-
211.000.5112	MEDICARE	2,839	3,396	3,692	2,850	3,000
211.000.5115	POLICE & FIRE PENSION	56,307	67,087	73,671	57,500	60,000
211.000.5117	WORKERS' COMPENSATION	173	-	1,614	2,000	1,950
211.000.5121	HEALTH & LIFE INSURANCE	91,185	105,707	119,021	100,000	99,000
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	447,731	353,730	375,560
214	RECYCLING FUND REVENUES					
214.000.4260	GRANT PROCEEDS	-	-	-	14,134	-
214.000.4369	OTHER RECYCLING	1,033	2,890	5,804	5,900	5,000
214.000.4378	RECYCLING FEE	5,934	5,969	6,101	6,200	6,350
214.000.4379	TIRE RECYCLING FEE	390	333	991	1,500	500
	TOTAL RECYCLING REVENUES	7,357	9,192	12,896	27,734	11,850
214.000.5260	BRUSH/CONCRETE GRINDING	5,475	5,500	6,000	6,000	2,000
214.000.5267	RECYCLING DISPOSAL	600	600	1,777	3,500	3,500
214.000.5268	PLASTIC RECYCLING	-	-	-		-
214.000.5269	TIRE DISPOSAL	1,510	-	1,500	2,000	2,000
214.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	14,134	-
	TOTAL RECYCLING EXPENSES	7,585	6,100	9,277	25,634	7,500
215	COMMUNITY ACTION FUND REVENUE					
215.000.4611	REIMBURSEMENTS REFUNDS	-	-	-		-
215.000.4620	DONATIONS	150	300	-	5,000	2,000
215.000.4720	TRANSFERS IN	-	-	-		-
	TOTAL COMMUNITY ACTION REVENUE	150	300	-	5,000	2,000

**CITY OF WILLARD
2023 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
215.000.5319	GENERAL SUPPLIES	550	621	-	5,000	2,000
	TOTAL COMMUNITY ACTION EXPENSE	550	621	-	5,000	2,000
221	POLICE PENSION FUND REVENUE					
221.000.4110	REAL ESTATE TAX	25,197	25,781	25,562	28,202	31,004
221.000.4111	PERSONAL PROPERTY TAX	-	-	-	-	-
221.000.4113	MOBILE HOME TAX	-	3	3	20	220
221.000.4114	COMMERCIAL ACTIVITY TAX	-	-	-	-	-
221.000.4211	HOMESTEAD AND ROLLBACK TAX	2,863	2,847	2,839	2,900	3,100
	TOTAL POLICE PENSION REVENUE	28,060	28,631	28,404	31,122	34,324
221.000.5115	POLICE & FIRE PENSION	-	28,500	-	27,000	27,000
221.000.5213	COUNTY AUDITOR FEES	737	817	626	1,000	1,000
	TOTAL POLICE PENSION EXPENSE	737	29,317	626	28,000	28,000
225	FEMA FUND REVENUE					
225.000.4260	GRANT PROCEEDS	-	-	-	143,537	236,293
225.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-	-
225.000.4750	ADVANCES IN	-	-	-	143,537	-
225.000.4760	TRANSFERS IN: OTHER	-	-	-	-	4,700
	TOTAL FEMA REVENUE		0		287,074	240,993
225.000.5110	LABOR	0			0	
225.000.5211	CONTRACT SERVICES	0			3500	
225.000.5230	EQUIPMENT	-			-	
225.000.5330	MATERIALS	-			-	
225.000.5503	CAPITAL OUTLAY - EQUIPMENT	-	-		140,037	240,993
225.000.5507	CAPITAL OUTLAY - OTHER	-	-		-	
225.000.5923	REPAYMENT OF ADVANCE				143,537	143,537
	TOTAL FEMA EXPENSE				287,074	384,530
227	LOCAL CORONAVIRUS RELIEF FUND					
227.000.4260	GRANT PROCEEDS	-	637,895	253	-	-
	TOTAL LOCAL CORONAVIRUS RELIEF FUND REVENUE		637,895	253	-	-
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	18	-	-
227.000.5319	GENERAL SUPPLIES		12,911	245	-	-
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	63,858
228.000.4611	REIMBURSEMENTS REFUNDS					
	TOTAL CORONAVIRUS FISCAL RECOVERY FUND REVENUE			315,091	315,092	63,858
228.000.5101	WAGES					13,000
228.000.5205	AUDITING			-		
228.000.5211	CONTRACT SERVICES			-		50,858
228.000.5319	GENERAL SUPPLIES			-		5,000

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ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
228.000.5329	SAFETY SUPPLIES			-		5,000
228.000.5501	CAPITAL OUTLAY : BLDG & IMPR			-		236,646
228.000.5503	CAPITAL OUTLAY : EQUIPMENT			-	439,703	362,445
	TOTAL CORONAVIRUS FISCAL RECOVERY FUND EXPENSE			-	439,703	672,949
229	OHIO VIOLENT CRIME REDUCTION FUND					
	REVENUE					
229.000.4260	GRANT PROCEEDS					393,098
229.000.4750	ADVANCES IN					
	TOTAL OHIO VIOLENT CRIME REDUCTION FUND REVENUE					393,098
229.000.5101	SALARIES AND WAGES					389,098
229.000.5281	ADVERTISING					4,000
	TOTAL OHIO VIOLENT CRIME REDUCTION FUND EXPENSE					393,098
231	ONEOHIO OPIOID SETTLEMENT FUND					
	REVENUE					
231.000.4260	GRANT PROCEEDS				2,926	2,926
	TOTAL ONEOHIO OPIOID SETTLEMENT FUND REVENUE				2,926	2,926
231.000.5319	GENERAL SUPPLIES					2,926
	TOTAL ONEOHIO OPIOID SETTLEMENT FUND EXPENSE					2,926
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	-
253.000.5922	OTHER TRANSFERS	-	-			4,935
	TOTAL UDBG EXPENSE	-	-	-	4,935	4,935
254	ISSUE I FUND					
	REVENUE					
254.000.4260	GRANT PROCEEDS	-	-	-	125,000	100,000
254.000.4730	NOTE/BOND/DEBT PROCEEDS	-	-	-	125,000	9,000
254.000.4740	TRANSFER FROM: SEWER FUND	-	-	-		
	TOTAL ISSUE I REVENUE	-	-	-	250,000	109,000
254.000.5501	CAPITAL OUTLAY-BUILDING & IMPROVEM	-	-	-		
254.000.5507	CAPITAL OUTLAY - OTHER	-	-	61,910	250,000	109,000
	TOTAL ISSUE I EXPENSE	-	-	61,910	250,000	109,000
256	COMMUNITY DEVELOPMENT BLOCK GRANT FUND					
	REVENUE					
256.000.4260	GRANT PROCEEDS	40,000	-	-		40,000
256.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-		
256.000.4750	ADVANCES IN	40,000	-	-	50,000	40,000
256.000.4760	TRANSFER FROM: OTHER	-	-	-		
	TOTAL CDBG REVENUE	80,000	-	-	50,000	80,000
256.000.5507	CAPITAL OUTLAY - OTHER	40,000	-	-		40,000
256.000.5923	REPAYMENT OF ADVANCE	40,000	-	-	50,000	40,000
	TOTAL CDBG EXPENSE	80,000	-	-	50,000	80,000

**CITY OF WILLARD
2023 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
258	CREATING HEALTHY COMMUNITIES GRANT FUND					
	REVENUE					
258.000.4260	GRANT PROCEEDS		-	21,989	20807	30,000
258.000.4720	TRANSFERS IN		-	44		30,000
	TOTAL CREATING HEALTHY COMMUNITIES REVENUE			22,032	20807	60,000
	CREATING HEALTHY COMMUNITIES EXPENSE					
258.000.5319	GENERAL SUPPLIES			6,296	10000	
258.000.5501	CAPITAL OUTLAY BUILDING & IMPROVEMENTS			5,302	0	30,000
258.000.5503	CAPITAL OUTLAY EQUIPMENT			1,900	10807	
258.000.5507	CAPITAL OUTLAY OTHER			-		
258.000.5922	OTHER TRANSFERS					30,000
	TOTAL CREATING HEALTHY COMMUNITIES EXPENSE			13,497	20807	60,000
261	SAFETY GRANT FUNDS					
261.000.4260	GRANT PROCEEDS			-	167000	790,662
261.000.4720	TRANSFER IN					46,800
	TOTAL SAFETY GRANT FUNDS REVENUE			-	167000	837,462
					0	
	SAFETY GRANT FUNDS EXPENSE					
261.000.5507	CAPITAL OUTLAY OTHER			-	167000	464,855
261.000.5922	TRANSFER OTHER					-
	TOTAL SAFETY GRANT FUNDS EXPENSE			-	167000	464,855
272	DUI EDUCATION FUND					
	REVENUE					
272.000.4520	DUI EDUCATION FINES	333	195	145	500	500
272.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-		-
	TOTAL DUI EDUCATION REVENUE	333	195	145	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	-	-	-		3,000
	TOTAL DUI EDUCATION EXPENSE	149	-	-	500	3,500
285	MUNI ROAD FUND					
	REVENUE					
285.000.4270	PERMISSIVE TAX	29,265	27,245	30,064	31,000	31,000
285.000.4760	TRANSFER FROM: OTHER	-	-	-		
	TOTAL MUNI RD FUND REVENUE	29,265	27,245	30,064	31,000	31,000
285.000.5507	CAPITAL OUTLAY - OTHER	17,956	-	70,168	75,000	-
285.000.5922	OTHER TRANSFERS	-	-	-		
	TOTAL MUNI RD FUND EXPENSE	17,956	-	70,168	75,000	-
286	AUTO REGISTRATION CITY LEVY FUND					
	REVENUE					
286.000.4241	AUTO REGISTRATION CITY SHARE	53,740	54,181	59,533	60,600	55,000
	TOTAL AUTO REGISTRATION REVENUE	53,740	54,181	59,533	60,600	55,000
286.000.5507	CAPITAL OUTLAY - OTHER	50,000	-	61,181	75,000	50,000
	TOTAL AUTO REGISTRATION EXPENSE	50,000	-	61,181	75,000	50,000

**CITY OF WILLARD
2023 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
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	4,000	7,000	4,000
296.000.5291	REFUNDS	-	-	-	500	500
296.000.5319	GENERAL SUPPLIES	2,030	3,068	1,571	9,500	8,000
296.000.5401	TRAINING	-	-	-	-	-
296.000.5403	CONFERENCE FEES & EXPENSE	-	-	-	-	-
	TOTAL TREE COMMISSION EXPENSE	12,930	10,418	5,571	17,000	12,500
297	POLICE RESTITUTION FUND					
	REVENUE					
297.000.4512	NORWALK MUNICIPAL COURT FINES	891	579	900	1,000	1,000
297.000.4630	RESTITUTION	-	650	-	1,000	1,000
	TOTAL POLICE RESTITUTION REVENUE	891	1,229	900	2,000	2,000
297.000.5103	OVERTIME	1,180	130	(1,615)	1,400	1,000
297.000.5112	MEDICARE	14	2	3	25	15
297.000.5115	POLICE & FIRE PENSION	271	38	59	350	300
297.000.5319	GENERAL SUPPLIES	100	-	-	225	500
	TOTAL POLICE RESTITUTION EXPENSE	1,565	170	(1,553)	2,000	1,815
299	MILITARY MEMORIAL FUND					
	REVENUE					
299.000.4620	DONATIONS	35,158	6,415	500	10,000	10,000
	TOTAL MILITARY MEMORIAL REVENUE	35,158	6,415	500	10,000	10,000
299.000.5319	GENERAL SUPPLIES	13,415	-	-	10,000	5,000
299.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	25,000
	TOTAL MILITARY MEMORIAL EXPENSE	13,415	-	-	10,000	30,000
301	INCOME TAX CAPITAL IMPROVEMENT FUND					
	REVENUE					
301.000.4120	INCOME TAX COLLECTIONS	616,592	637,551	696,593	626,000	785,000
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	-	-	-	-	-
301.000.4750	ADVANCES IN	40,000	-	-	150,000	170,000
	TOTAL INCOME TAX CAPITAL REVENUE	656,957	637,551	696,593	776,000	955,000
301.000.5501	CAPITAL OUTLAY-BUILDING & IMPROVEM	17,035	25,383	13,710	110,000	55,866
301.000.5503	CAPITAL OUTLAY - EQUIPMENT	65,509	15,813	21,956	39,500	77,000
301.000.5505	CAPITAL OUTLAY - VEHICLES	249,999	815	51,302	198,200	65,000
301.000.5507	CAPITAL OUTLAY - OTHER	207,925	83,893	20,891	177,000	394,500
301.000.5912	TRANSFER TO NOTE RETIREMENT	182,710	182,710	506,500	150,000	100,000
301.000.5922	OTHER TRANSFERS	-	-	-	-	4,700
301.000.5930	ADVANCES OUT	40,000	-	-	293,537	170,000
	TOTAL INCOME TAX CAPITAL EXPENSE	763,178	308,614	614,359	968,237	867,066

**CITY OF WILLARD
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ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
416	DEBT RETIREMENT FUND					
	REVENUE					
416.000.4660	INTEREST EARNED	1,030	772	499	10,000	5,000
416.000.4730	NOTE/BOND/DEBT PROCEEDS	391,000	342,500	286,500		
416.000.4740	TRANSFER FROM: CAPITAL IMPROV FUN	182,710	182,710	220,000	150,000	100,000
	TOTAL DEBT RETIREMENT REVENUE	574,740	525,982	506,999	160,000	105,000
416.000.5601	NOTE PRINCIPAL	445,000	391,000	342,498	-	
416.000.5602	NOTE INTEREST	10,593	7,820	3,048	-	
416.000.5613	BOND FEES	6,000	6,250	3,042	-	
416.000.5621	OPWC PRINCIPAL	58,218	115,595	150,811	142,370	150,000
	TOTAL DEBT RETIREMENT EXPENSE	519,811	520,665	499,400	142,370	150,000
603	WATER FUND					
	REVENUE					
603.000.4260	GRANT PROCEEDS	-	118,730	24,989	18,000	1,000
603.000.4370	WATER METERED	1,431,526	1,514,918	1,753,720	1,700,000	1,875,000
603.000.4371	WATER TAPS	-				
603.000.4372	HYDRANT, SPRINKLER & CONSTRUCTION	56,160	36,894	31,603	38,000	32,000
603.000.4375	METER TURN ONS-TESTS	3,890	4,840	3,860	5,000	5,000
603.000.4376	BULK WATER	43,683	41,828	44,190	48,000	52,000
603.000.4381	LAB ANALYSIS & HIGH STRENGTH	13,401	11,740	6,758	10,000	10,000
603.000.4384	DUCK BLIND DEPOSIT	50	150	100	250	300
603.000.4385	RECONNECT FEE	32,530	11,041	34,330	35,000	60,000
603.000.4395	ON ACCOUNT	(3,573)	25,994	(21,288)		
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	14,210	14,000	26,000
603.000.4660	INTEREST EARNED	25,948	-	-		-
603.000.4665	RADIO READ ADDITIONAL FEES	-	1,332	148		-
603.000.4710	TRANSFER FROM INCOME TAX	5,328	-	-		-
603.000.4720	TRANSFERS IN	-	-	-		-
603.000.4730	NOTE/BOND/DEBT PROCEEDS	-	-	-		-
	TOTAL WATER FUND REVENUE	1,609,090	1,776,141	1,892,620	1,868,750	2,061,800
641	WATER PLANT DEPARTMENT					
603.641.5101	SALARIES & WAGES	231,971	260,629	284,535	304,500	366,300
603.641.5102	LONGEVITY	6,240	4,530	3,420	5,220	5,550
603.641.5103	OVERTIME	9,864	9,278	6,457	11,500	13,800
603.641.5104	RETIREMENT FRINGE PAYOUT	23,332	25,093	-	37,700	66,000
603.641.5105	HOLIDAY-PERSONAL	13,861	17,277	16,529	17,800	18,600
603.641.5106	SICK LEAVE	1,294	4,376	4,932	6,000	2,600
603.641.5107	VACATION	22,442	14,975	15,498	18,800	26,100
603.641.5109	PART TIME WAGES		17,263	1,388	-	-
603.641.5111	PERS	39,333	45,966	46,586	50,600	60,455
603.641.5112	MEDICARE	4,171	4,857	4,632	5,300	6,250
603.641.5116	UNEMPLOYMENT	-	-	-		-
603.641.5117	WORKERS' COMPENSATION	(5,011)	(29,852)	7,497	3,500	4,210
603.641.5121	HEALTH & LIFE INSURANCE	128,220	113,451	82,338	120,000	121,550
603.641.5123	OTHER BENEFITS	193	235	393	800	800
603.641.5124	TUITION REIMBURSEMENT	-	-	-		-
603.641.5211	CONTRACT SERVICES	6,855	-	3,550	3,500	9,700
603.641.5215	ENGINEERING CONSULTANTS	15,232	49,821	-	20,000	27,000
603.641.5216	LABORATORY SERVICES	6,748	8,107	7,641	9,500	9,500
603.641.5218	LICENSES & PERMITS	8,215	10,283	6,149	8,500	8,500
603.641.5223	BUILDING REPAIR & MAINTENANCE	-	2,000	3,035	3,500	2,000
603.641.5227	COMPUTER EQUIPMENT REPAIR & MAINT					1,500
603.641.5229	EQUIPMENT REPAIR & MAINTENANCE	5,417	6,804	17,758	26,000	61,000

**CITY OF WILLARD
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ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
603.641.5231	GROUNDS MAINTENANCE	-	-	558	700	700
603.641.5237	JANITORIAL SERVICE	-	-	-	-	-
603.641.5241	MAINTENANCE CONTRACTS-GENERAL	774	4,546	3,216	5,200	5,500
603.641.5243	MOWING CONTRACT	-	-	-	-	-
603.641.5245	PARKING LOT MAINTENANCE	-	-	-	-	-
603.641.5247	RADIO REPAIR & MAINTENANCE	-	-	-	-	-
603.641.5257	VEHICLE REPAIR & MAINTENANCE	-	454	873	2,100	2,500
603.641.5261	ELECTRIC SERVICE	56,244	55,146	50,485	60,000	55,000
603.641.5262	GAS SERVICE	8,287	7,088	7,666	18,000	14,000
603.641.5264	TELEPHONE/DATA SERVICE	10,024	12,000	12,000	18,000	20,000
603.641.5265	TRASH DISPOSAL	-	-	-	-	1,000
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	155,443	189,000	200,000
603.641.5303	BUILDING SUPPLIES	-	968	2,414	2,700	1,000
603.641.5305	CHEMICALS	104,193	130,638	128,845	228,000	293,000
603.641.5311	CUSTODIAL SUPPLIES	342	489	580	700	500
603.641.5312	EQUIPMENT REPAIR SUPPLIES	3,982	7,540	10,151	10,000	10,000
603.641.5317	FUEL SUPPLIES	1,921	1,851	2,537	6,600	4,500
603.641.5319	GENERAL SUPPLIES	2,487	3,019	3,352	3,100	1,500
603.641.5321	LABORATORY SUPPLIES	17,668	19,806	20,241	22,000	20,000
603.641.5329	SAFETY SUPPLIES	532	865	400	500	500
603.641.5337	SMALL TOOLS	-	-	-	-	750
603.641.5341	UNIFORM SUPPLIES	344	888	2,101	2,100	2,000
603.641.5349	VEHICLE REPAIR SUPPLIES	415	160	234	1,200	1,200
603.641.5371	DATA PROCESSING SUPPLIES	-	176	50	700	-
603.641.5373	OFFICE SUPPLIES	482	207	617	800	600
603.641.5375	POSTAGE	-	-	-	-	-
603.641.5401	TRAINING	2,774	600	1,342	3,000	3,000
603.641.5403	CONFERENCE FEES & EXPENSE	-	-	-	-	-
603.641.5407	DUES & SUBSCRIPTIONS	-	-	-	-	-
603.641.5413	EDUCATIONAL ASSISTANCE	-	-	-	1,000	500
603.641.5613	BOND FEES	-	-	-	-	-
603.641.5503	CAPITAL OUTLAY: EQUIPMENT	-	-	-	18,000	-
	TOTAL WATER PLANT EXPENSE	994,729	1,043,017	915,442	1,229,120	1,450,165
642	WATER DISTRIBUTION DEPARTMENT					
603.642.5207	COMPUTER SUPPORT & CONSULTING	843	820	697	2,050	7,050
603.642.5211	CONTRACT SERVICES	550	-	-	7,900	5,000
603.642.5215	ENGINEERING CONSULTANTS	-	-	-	-	-
603.642.5218	LICENSE & PERMITS	90	162	45	300	-
603.642.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	-	-
603.642.5229	EQUIPMENT REPAIR & MAINTENANCE	(142)	(70)	275	1,500	1,500
603.642.5257	VEHICLE REPAIR & MAINTENANCE	-	-	-	500	1,000
603.642.5258	BACKFLOW SERVICES	-	-	-	-	15,000
603.642.5259	WATER MAIN MAINTENANCE	-	-	5,000	5,000	5,000
603.642.5261	ELECTRIC SERVICE	-	-	-	-	-
603.642.5262	GAS SERVICE	-	-	-	-	-
603.642.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	1,000	1,000
603.642.5288	LEASES-UTILITY LINES, ETC.	-	-	400	500	500
603.642.5291	REFUNDS	196	-	187	250	500
603.642.5292	RENTAL EQUIPMENT	-	-	-	-	-
603.642.5299	ADMINISTRATIVE ALLOCATION	172,000	188,556	163,641	197,600	270,000
603.642.5303	BUILDING SUPPLIES	-	99	-	-	-
603.642.5312	EQUIPMENT REPAIR SUPPLIES	3,406	497	2,246	8,000	8,000
603.642.5314	FIRE HYDRANT REPAIR SUPPLIES	-	-	2,985	3,940	5,000
603.642.5317	FUEL SUPPLIES	8,081	5,579	7,860	10,960	11,500
603.642.5319	GENERAL SUPPLIES	197	800	779	800	500
603.642.5327	RADIO SUPPLIES	-	-	-	200	200
603.642.5329	SAFETY SUPPLIES	375	235	364	300	1,000
603.642.5333	STREET REPAIR SUPPLIES	-	-	-	-	-

**CITY OF WILLARD
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ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
603.642.5337	SMALL TOOLS	430	299	371	400	1,000
603.642.5341	UNIFORM SUPPLIES	477	1,048	750	750	1,200
603.642.5343	WATER METERS	41,432	39,666	17,521	40,000	60,000
603.642.5345	WATER LINE SUPPLIES	5,585	9,853	10,343	30,000	30,000
603.642.5349	VEHICLE REPAIR SUPPLIES	1,500	1,705	2,159	3,000	4,000
603.642.5373	OFFICE SUPPLIES	131	178	100	-	2,000
603.642.5401	TRAINING	350	-	564	2,000	1,500
603.642.5503	CAPITAL OUTLAY - EQUIPMENT	1,250	6,760	-	-	2,000
603.642.5505	CAPITAL OUTLAY - VEHICLES	-	-	18,910	20,090	161,000
603.642.5507	CAPITAL OUTLAY - OTHER	1,828	-	-	-	-
	TOTAL WATER DISTRIBUTION EXPENSE	238,579	256,188	235,197	337,040	595,450
643	RESERVOIR DEPARTMENT					
603.643.5211	CONTRACT SERVICES	1,842	1,427	1,196	3,000	3,000
603.643.5215	ENGINEERING CONSULTANTS	-	-	-	-	-
603.643.5216	LABORATORY SERVICES	2,500	1,176	646	3,000	2,000
603.643.5218	LICENCES & PERMITS	1,867	1,972	1,937	2,600	2,800
603.643.5223	BUILDING REPAIR & MAINTENANCE	-	3,154	3,406	2,800	2,500
603.643.5229	EQUIPMENT REPAIR & MAINTENANCE	500	394	5,866	4,000	5,000
603.643.5243	MOWING CONTRACT	-	-	-	-	-
603.643.5245	PARKING LOT MAINTENANCE	-	-	500	-	-
603.643.5261	ELECTRIC SERVICE	42,331	47,302	41,908	54,000	51,000
603.643.5264	TELEPHONE/DATA SERVICE	-	-	-	-	-
603.643.5291	REFUNDS - DUCK BLIND	-	50	100	200	200
603.643.5294	REAL ESTATE TAXES	296	319	275	400	400
603.643.5304	CHEMICALS	-	12,086	8,608	-	12,000
603.643.5311	CUSTODIAL SUPPLIES	-	-	-	-	-
603.643.5319	GENERAL SUPPLIES	3,272	633	1,745	2,250	1,000
603.643.5334	GROUND MAINTENANCE SUPPLIES	1,860	1,516	1,101	1,500	12,000
603.643.5337	SMALL TOOLS	-	-	-	2,000	-
603.643.5501	CAPITAL OUTLAY-BUILDING & IMPROVEM	-	-	-	-	-
603.643.5503	CAPITAL OUTLAY - EQUIPMENT	-	-	-	48,500	-
603.643.5507	CAPITAL OUTLAY - OTHER	81,404	61,423	18,233	35,550	13,700
	TOTAL RESERVOIR EXPENSE	135,872	131,452	85,520	159,800	105,600
	TOTAL WATER FUND EXPENSE	1,369,180	1,430,657	1,236,159	1,725,960	2,151,215
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	1,644,594	1,725,000	1,913,000
604.000.4381	LAB ANALYSIS & HIGH STRENGTH	38,770	30,203	33,298	35,000	45,000
604.000.4382	DISCHARGE FINES	-	-	-	-	-
604.000.4383	SEPTAGE PROCESSING FEES	49,430	75,580	107,236	102,000	99,000
604.000.4384	RENTS-DEPOSITS	-	-	-	-	-
604.000.4385	RECONNECT FEE	941	-	-	5,000	-
604.000.4611	REIMBURSEMENTS-REFUNDS	-	-	684	-	2,000
604.000.4612	SUNDRY	-	-	-	-	-
604.000.4614	DELINQUENT FEES, INTEREST	15,637	5,845	19,909	20,000	34,500
604.000.4660	INTEREST EARNED	-	-	-	-	-
	TOTAL WPCP FUND REVENUE	1,692,643	1,608,128	1,805,721	1,959,000	2,093,500
651	WATER POLLUTION CONTROL PLANT DEPARTMENT					
604.651.5101	SALARIES & WAGES	399,850	387,489	381,335	369,970	410,500
604.651.5102	LONGEVITY	10,800	8,490	7,200	6,030	7,440
604.651.5103	OVERTIME	14,301	12,592	11,178	13,000	13,700
604.651.5104	RETIREMENT FRINGE PAYOUT	37,701	27,656	19,524	78,800	92,000
604.651.5105	HOLIDAY-PERSONAL	25,876	26,018	23,367	21,000	24,000
604.651.5106	SICK LEAVE	11,325	6,662	5,752	4,500	37,200
604.651.5107	VACATION	34,813	36,804	27,261	33,300	33,350

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ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
604.651.5109	PART-TIME WAGES	-	-	-	-	-
604.651.5111	PERS	68,830	66,928	63,853	62,100	69,100
604.651.5112	MEDICARE	7,293	6,887	6,531	6,500	7,200
604.651.5116	UNEMPLOYMENT	-	-	-	-	-
604.651.5117	WORKERS' COMPENSATION	(6,506)	(39,645)	9,773	4,400	4,700
604.651.5121	HEALTH & LIFE INSURANCE	175,668	165,089	148,479	150,000	175,000
604.651.5123	OTHER BENEFITS	373	1,168	898	1,000	1,000
604.651.5207	COMPUTER SUPPORT & CONSULTING	-	-	-	-	-
604.651.5211	CONTRACT SERVICES	1,200	-	1,434	1,700	2,500
604.651.5215	ENGINEERING CONSULTANTS	-	-	-	1,400	10,000
604.651.5216	LABORATORY SERVICES	13,842	17,643	22,133	26,000	31,123
604.651.5218	LICENSES & PERMITS	6,343	6,377	6,953	7,000	7,000
604.651.5223	BUILDING REPAIR & MAINTENANCE	-	667	1,206	2,000	2,000
604.651.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	600	600
604.651.5229	EQUIPMENT REPAIR & MAINTENANCE	26,358	23,953	24,447	125,860	377,915
604.651.5231	GROUNDS MAINTENANCE	-	-	-	500	500
604.651.5241	MAINTENANCE CONTRACTS-GENERAL	2,123	3,203	4,235	6,250	6,500
604.651.5257	VEHICLE REPAIR & MAINTENANCE	2,992	1,736	2,251	2,500	12,000
604.651.5261	ELECTRIC SERVICE	222,829	227,025	185,735	205,000	215,000
604.651.5262	GAS SERVICE	13,358	10,709	13,858	23,600	20,000
604.651.5264	TELEPHONE/DATA SERVICE	9,999	10,000	15,500	18,000	22,000
604.651.5265	TRASH DISPOSAL SERVICE	3,337	4,244	4,456	6,000	6,300
604.651.5267	LIQUID HAZARDOUS WASTE REMOVAL	4,425	-	3,965	1,000	1,000
604.651.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	1,000	1,000
604.651.5281	ADVERTISING	-	-	-	200	300
604.651.5294	REAL ESTATE TAXES	327	331	323	400	400
604.651.5299	ADMINISTRATIVE ALLOCATION	257,003	231,482	155,443	144,750	200,000
604.651.5305	CHEMICALS	47,916	48,454	40,219	62,500	73,200
604.651.5311	CUSTODIAL SUPPLIES	396	465	371	600	600
604.651.5312	EQUIPMENT REPAIR SUPPLIES	13,363	25,905	29,972	32,000	32,000
604.651.5317	FUEL SUPPLIES	6,045	6,433	8,737	18,100	12,000
604.651.5319	GENERAL SUPPLIES	155	1,047	343	700	1,000
604.651.5321	LABORATORY SUPPLIES	7,005	9,296	9,941	14,800	13,600
604.651.5329	SAFETY SUPPLIES	1,532	2,607	1,418	2,200	2,000
604.651.5334	GROUNDS MAINTENANCE SUPPLIES	-	350	212	500	500
604.651.5337	SMALL TOOLS	500	991	777	1,550	1,000
604.651.5341	UNIFORM SUPPLIES	1,035	666	1,353	1,200	1,200
604.651.5349	VEHICLE REPAIR SUPPLIES	1,810	1,238	1,834	1,950	2,000
604.651.5371	DATA PROCESSING SUPPLIES	711	604	82	900	500
604.651.5373	OFFICE SUPPLIES	288	76	548	900	500
604.651.5401	TRAINING	1,668	698	1,060	3,000	3,000
604.651.5403	CONFERENCE FEES & EXPENSE	50	-	-	250	500
604.651.5407	DUES & SUBSCRIPTIONS	-	-	50	100	100
604.651.5409	MILEAGE REIMBURSEMENT	-	-	-	-	-
604.651.5413	EDUCATIONAL ASSISTANCE	-	-	-	1,000	500
604.651.5503	CAPITAL OUTLAY - EQUIPMENT	29,952	-	-	1,210	-
604.651.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	-	-
604.651.5507	CAPITAL OUTLAY - OTHER	8,766	-	-	-	2,000
604.651.5601	NOTE PRINCIPAL	-	-	-	-	-
604.651.5602	NOTE INTEREST	-	-	-	-	-
604.651.5922	OTHER TRANSFERS	-	-	-	-	-
604.651.5960	TRANSFER OUT	-	-	-	-	-
	TOTAL WPCP EXPENSE	1,465,652	1,351,278	1,244,007	1,467,820	1,937,528
652	WASTEWATER COLLECTION DEPARTMENT					
604.652.5207	COMPUTER SUPPORT & CONSULTING	850	604	400	1,650	5,000
604.652.5211	CONTRACT SERVICES	-	-	-	9,700	10,000
604.652.5215	ENGINEERING CONSULTANTS	-	-	-	30,000	47,500
604.652.5218	LICENSES & PERMITS	282	172	160	500	500
604.652.5227	COMPUTER EQUIPMENT REPAIR & MAINT	-	-	-	500	500
604.652.5229	EQUIPMENT REPAIR & MAINTENANCE	150	295	315	6,000	27,000
604.652.5249	SEWER LINE MAINTENANCE	-	-	-	31,100	180,000
604.652.5257	VEHICLE REPAIR & MAINTENANCE	-	-	715	1,000	1,000
604.652.5262	GAS SERVICE	-	-	-	-	-

**CITY OF WILLARD
2023 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
604.652.5275	INSURANCE DEDUCTIBLE PAID ON CLAIM	-	-	-	1,000	1,000
604.652.5288	LEASES-UTILITY LINES, ETC.	3,371	5,346	4,041	5,700	5,500
604.652.5291	REFUNDS	-	-	-	500	500
604.652.5299	ADMINISTRATIVE ALLOCATION	172,000	188,556	163,641	204,000	270,000
604.652.5312	EQUIPMENT REPAIR SUPPLIES	1,565	1,278	1,444	1,600	1,600
604.652.5317	FUEL SUPPLIES	8,081	5,983	8,005	15,000	14,200
604.652.5319	GENERAL SUPPLIES	900	698	711	750	750
604.652.5327	RADIO SUPPLIES	-	-	-	200	200
604.652.5329	SAFETY SUPPLIES	688	315	364	400	400
604.652.5333	STREET REPAIR SUPPLIES	-	-	376	500	500
604.652.5337	SMALL TOOLS	300	211	200	250	750
604.652.5341	UNIFORM SUPPLIES	466	836	1,073	1,050	1,000
604.652.5347	SEWER LINE SUPPLIES	5,561	5,160	6,933	31,000	23,000
604.652.5349	VEHICLE REPAIR SUPPLIES	1,157	1,214	1,557	1,800	1,800
604.652.5373	OFFICE SUPPLIES	107	64	47	100	100
604.652.5401	TRAINING	2,179	937	292	500	2,000
604.652.5403	CONFERENCE FEES & EXPENSE	-	-	-	-	-
604.652.5503	CAPITAL OUTLAY - EQUIPMENT	1,250	6,760	-	1,210	2,000
604.652.5505	CAPITAL OUTLAY - VEHICLES	-	-	20,000	62,000	161,000
604.652.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-
	TOTAL WASTEWATER COLLECTION EXP	198,907	218,427	210,272	408,010	757,800
604	TOTAL SEWER FUND EXPENSE	1,664,559	1,569,706	1,454,279	1,875,830	2,695,328
609	WATER CAPITAL & DEBT RETIREMENT FUND					
	REVENUE					
609.000.4385	COLLECTIONS-UTILITY	132,171	217,543	408,369	500,000	582,000
609.000.4614	DELINQUENT FEES, INTEREST	-	829	4,178	4,000	6,660
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	-	-	191,960	1,079,000	4,374,507
	TOTAL WATER CAP & DEBT REVENUE	133,819	218,372	604,507	1,583,000	4,963,167
609.000.5501	CAPITAL OUTLAY - BUILDING & IMPROVEMENTS	-	-	206,955	370,000	3,570,000
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	23,466	790,000	894,507
609.000.5604	WATER NOTE REPAYMENT	-	-	-	-	-
609.000.5606	NOTE INTEREST	-	-	-	-	-
609.000.5621	OPWC PRINCIPAL	1,500	1,500	4,500	3,000	3,000
609.000.5631	OWDA PRINCIPAL	27,819	28,378	-	-	105,400
609.000.5632	OWDA INTEREST	986	426	-	-	-
	TOTAL WATER CAP & DEBT EXPENSE	90,634	227,075	234,921	1,221,500	4,572,907
610	SEWER CAPITAL & DEBT RETIREMENT FUND					
	REVENUE					
610.000.4260	GRANT PROCEEDS	-	-	-	-	160,000
610.000.4385	COLLECTIONS-UTILITY	247,148	294,729	374,345	470,000	475,000
610.000.4614	DELINQUENT FEES, INTEREST	-	1,134	4,111	4,100	7,000
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	523,842	-	-
610.000.4750	ADVANCES IN	-	-	-	100,000	100,000
	TOTAL SEWER CAP & DEBT REVENUE	820,173	817,863	902,299	574,100	742,000

**CITY OF WILLARD
2023 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
610.000.5501	CAPITAL OUTLAY-BLDG & IMPROVEMENTS			16,330	25,000	265,000
610.000.5503	CAPITAL OUTLAY - EQUIPMENT	129,300	130,718	42,546	53,794	124,981
610.000.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	20,606	-
610.000.5507	CAPITAL OUTLAY - OTHER	-	-	57,776	-	-
610.000.5605	SEWER NOTE REPAYMENT	630,000	570,000	522,000	-	-
610.000.5606	NOTE INTEREST	15,100	11,400	4,646	-	-
610.000.5613	BOND FEES	250	-	-	-	-
610.000.5621	OPWC PRINCIPAL	4,959	4,959	14,877	17,184	7,500
610.000.5923	REPAYMENT OF ADVANCE			-	100,000	100,000
610.000.5631	OWDA PRINCIPAL	196,260	170,681	154,467	132,709	162,250
610.000.5632	OWDA INTEREST	22,377	19,845	17,583	19,241	18,350
	TOTAL SEWER CAP & DEBT EXPENSE	998,246	907,603	830,225	368,534	678,081
620	WATER CAPITAL EXTENSION FUND REVENUE					
620.000.4371	WATER TAPS	34,368	14,417	20,100	15,000	20,000
620.000.4720	TRANSFERS IN	-	-	-	-	-
	TOTAL WATER CAP EXTENSION REVENUE	34,368	14,417	20,100	15,000	20,000
620.000.5291	REFUNDS	-	-	-	-	2,500
620.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-
	TOTAL WATER CAP EXTENSION EXPENS	-	-	-	-	2,500
630	SEWER CAPITAL EXTENSION FUND REVENUE					
630.000.4386	SEWER TAPS	10,100	7,650	2,550	6,000	6,000
630.000.4720	TRANSFERS IN	-	-	-	-	-
	TOTAL SEWER CAPITAL REVENUE	10,100	7,650	2,550	6,000	6,000
630.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-
	TOTAL SEWER CAPITAL EXPENSE	-	-	-	-	-
801	BID BOND DEPOSITS FUND REVENUE					
801.000.4640	BID BOND DEPOSITS	-	9,486	200	15,000	15,000
	TOTAL BID BOND REVENUE	-	9,486	200	15,000	15,000
801.000.5291	REFUNDS	-	6,631	100	15,000	15,000
801.000.5922	OTHER TRANSFERS	-	-	-	-	-
	TOTAL BID BOND EXPENSE	-	6,631	100	15,000	15,000
807	ELECTRIC SYSTEM SALE FUND REVENUE					
807.000.4660	INTEREST EARNED	71,364	55,880	26,320	36,000	41,000
	TOTAL ELECTRIC SYSTEM SALE REVENUE	71,364	55,880	26,320	36,000	41,000
807.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	-	-
807.000.5922	OTHER TRANSFERS	-	55,922	26,320	35,600	41,000
	TOTAL ELECTRIC SYSTEM SALE EXPENS	-	55,922	26,320	35,600	41,000
808	POLICE TRAINING FUND REVENUE					
808.000.4260	GRANT PROCEEDS	-	-	-	10,000	10,000
	TOTAL POLICE TRAINING FUND REVENUE	-	-	-	10,000	10,000
808.000.5401	TRAINING	-	-	-	10,000	10,000
	TOTAL POLICE TRAINING FUND EXPENS	-	-	-	10,000	10,000

**CITY OF WILLARD
2023 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
811	INSURANCE AGENCY FUND REVENUE					
811.000.4611	REIMBURSEMENTS-REFUNDS	-	-	20,400	20,400	20,400
	TOTAL INSURANCE AGENCY REVENUE	-	-	20,400	20,400	20,400
811.000.5121	HEALTH & LIFE INSURANCE	-	-	20,400	20,400	20,400
	TOTAL INSURANCE AGENCY EXPENSE	-	-	20,400	20,400	20,400
812	INSURANCE ESCROW FUND REVENUE					
812.000.4611	REIMBURSEMENTS-REFUNDS	10,000	32,000	200,000	200,000	200,000
	TOTAL INSURANCE ESCROW REVENUE	10,000	32,000	200,000	200,000	200,000
812.000.5291	REFUNDS	10,800	-	34,500	200,000	200,000
	TOTAL INSURANCE ESCROW EXPENSE	10,800	-	34,500	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	5,100	5,000	5,000
	TOTAL CEMETERY TRUST REVENUE	3,100	3,410	5,100	5,000	5,000
820.000.5507	CAPITAL OUTLAY - OTHER	7,440	-	9,000	9,000	9,000
	TOTAL CEMETERY TRUST EXPENSE	7,440	-	9,000	9,000	9,000
825	FIRE CAPITAL EQUIPMENT FUND REVENUE					
825.000.4611	REIMBURSEMENTS-REFUNDS	-	-	-	-	-
825.000.4620	DONATIONS	-	-	-	10,000	10,000
	TOTAL FIRE CAP EQUIPMENT REVENUE	-	-	-	10,000	10,000
825.000.5505	CAPITAL OUTLAY - VEHICLES	-	-	-	-	-
825.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	10,000	10,000
825.000.5922	OTHER TRANSFERS	-	-	-	-	-
	TOTAL FIRE CAP EQUIPMENT EXPENSE	-	-	-	10,000	10,000
831	UNCLAIMED MONIES FUND REVENUE					
831.000.4611	REIMBURSEMENTS-REFUNDS	31	-	-	5,000	10,000
	TOTAL UNCLAIMED MONIES REVENUE	31	-	-	5,000	10,000
831.000.5291	REFUNDS	418	27	313	5,000	10,000
	TOTAL UNCLAIMED MONIES EXPENSE	418	27	313	5,000	10,000

**CITY OF WILLARD
2023 APPROPRIATION BUDGET**

ACCOUNT NUMBER		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
850	DRUG ABUSE FUND					
	REVENUE					
850.000.4620	DONATIONS	4,222	500	4,005	10,000	10,000
850.000.4630	RESTITUTION	-	-	-	500	-
	TOTAL DRUG ABUSE REVENUE	4,222	500	4,005	10,500	10,000
	POLICE DEPARTMENT					
850.000.5103	OVERTIME	-	-	-	-	-
850.000.5109	PART TIME WAGES	-	-	-	-	-
850.000.5111	PERS	-	-	-	-	-
850.000.5112	MEDICARE	-	-	-	-	-
850.000.5211	CONTRACT SERVICES	3,600	-	-	3,000	3,000
850.000.5319	GENERAL SUPPLIES	2,690	560	816	3,000	1,500
850.000.5401	TRAINING	-	-	-	-	-
850.000.5503	CAPITAL OUTLAY - EQUIPMENT	14,175	-	-	4,000	-
	TOTAL DRUG ABUSE EXPENSE	20,465	560	816	10,000	4,500
870	CITY DECORATION FUND					
	REVENUE					
870.000.4620	DONATIONS	-	-	34,678	15,000	15,000
870.000.4710	TRANSFER FROM INCOME TAX	9,887	9,959	10,000	10,000	10,000
	TOTAL CITY DECORATION REVENUE	9,887	9,959	44,678	25,000	25,000
870.000.5297	OTHER SERVICES	-	-	-	-	-
870.000.5319	GENERAL SUPPLIES	1,008	4,937	9,842	25,000	15,000
870.000.5507	CAPITAL OUTLAY - OTHER	-	-	-	30,000	30,000
	TOTAL CITY DECORATION EXPENSE	1,008	4,937	9,842	55,000	45,000
890	DEPOSIT TRUST FUND					
	REVENUE					
890.000.4390	DEPOSITS	15,300	26,505	2,165	20,000	20,000
	TOTAL DEPOSIT TRUST REVENUE	15,300	26,505	2,165	20,000	20,000
890.000.5291	REFUNDS	301	-	-	20,000	20,000
	TOTAL DEPOSIT TRUST EXPENSE	301	-	-	20,000	20,000
895	CLOCK TOWER FUND					
	REVENUE					
895.000.4620	DONATIONS	73,000	12,505	29,075	20,000	10,000
	TOTAL CLOCK TOWER REVENUE	73,000	12,505	29,075	20,000	10,000
895.000.5211	CONTRACT SERVICES	-	-	703	2,543	2,543
895.000.5290	PRINTING & REPRODUCTION	-	-	-	-	-
895.000.5291	REIMBURSEMENTS - REFUNDS	-	-	-	-	-
895.000.5507	CAPITAL OUTLAY - OTHER	16,500	(19,483)	64,400	172,457	172,457
	TOTAL CLOCK TOWER EXPENSE	16,500	(19,483)	65,103	175,000	175,000
	TOTAL REVENUE	14,005,184	14,671,662	15,079,204	18,072,134	24,206,498
	TOTAL EXPENSE	14,070,336	13,423,064	13,523,371	19,605,529	25,931,038
	DIFFERENCE	(65,152)	1,248,598	1,555,833	(1,533,395)	(1,724,540)

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

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

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

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.

229 - Ohio Violent Crime Reduction Fund - this fund accounts for grant funds received and the expenses associated with the grant awarded by the State of Ohio to reduce violent crime.

231 - One Ohio Opioid Settlement Fund - this fund is used to account for the local government share of the One Ohio funds received and will be used only for the approved purposes as required by the One Ohio Memorandum of Understanding.

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., Spring St. and Fort Ball Rd..

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

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

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

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

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

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

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.

CITY OF WILLARD

FUND DESCRIPTIONS

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

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

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

