



CITY OF WILLARD, MISSOURI

224 W. Jackson Street P.O. Box 187 Willard, MO 65781 417-742-3033 417-742-3080 Fax

MEETING AGENDA AND PACKET

BOARD OF ALDERMEN

Budget Workshop

December 18, 2015

7:00 p.m.

Willard City Hall

224 W. Jackson Street

Mayor

Corey Hendrickson

Board Members

Michael Barr-Mayor Pro-Tem

Jamie Buckley

Paul Hood

Sam Baird

Larry Whitman

www.cityofwillard.org

**CITY OF WILLARD
BOARD OF ALDERMEN
WORK STUDY/ MEETING**

December 18, 2015

7:00 P.M.

Posted December 15, 2015.

Notice is hereby given that the City of Willard, Board of Aldermen will conduct a work study/meeting at 7:00 p.m. December 18, 2015 at Willard City Hall, 224 W. Jackson, Willard, Missouri.

The tentative agenda of this meeting includes:

PLEDGE OF ALLEGIANCE

Call the meeting to order

- 1. Roll Call**
- 2. Agenda Amendments/Approval of Agenda.**
- 3. Approval of the Minutes from the Budget workshop on December 11, 2015.**
- 4. 2016 Budget workshop.**
- 5. New Business.**
- 6. Old Business.**
- 7. Adjourn meeting.**

IF YOU HAVE SPECIAL NEEDS, WHICH REQUIRE ACCOMMODATION, PLEASE NOTIFY CITY PERSONNEL AT CITY HALL. ACCOMMODATIONS WILL BE MADE FOR YOUR NEEDS. REPRESENTATIVES OF THE NEWS MEDIA MAY OBTAIN COPIES OF THIS NOTICE BY CONTACTING THE CITY CLERK AT 417-742-5302.

Jennifer Rowe
City Clerk

CITY OF WILLARD
BOARD OF ALDERMEN
BUDGET WORKSHOP

December 11, 2015
7:00 p.m.

Staff present: City Administrator, J. Everett Mitchell; City Clerk, Jennifer Rowe; Community Services Director, J.C. Loveland; Public Works Director, Justin Reaves; Chief of Police, Tom McClain; Court Clerk, Linda Murray; Utilities Supervisor, Cheryl Bouton; and Director of Development, Randy Brown.

Citizens in attendance: Lin Stonehouse.

Call to Order.

Mayor Hendrickson called the meeting to order at 7:07 p.m.

Roll Call.

The City Clerk conducted the roll call. Alderman Buckley-present, Alderman Whitman-present, Alderman Barr---, Alderman Baird-present, Alderman Hood-present and Mayor Hendrickson-present.

Agenda Amendments/Agenda Approval.

Motion was made by Alderman Baird and seconded by Alderman Whitman to accept the agenda. The motion carried with a vote of 4-0. Voting aye: Aldermen Whitman, Buckley, Baird and Hood.

2016 Budget Workshop

The 2016 proposed budget was presented to the Board by the Finance Officer. Each Department Head presented their departmental requests. There was discussion with general questions asked by the Board on the proposal. The budget will be brought back to the Board for more discussion either Friday December 18, 2015 or Monday December 21, 2015.

New Business:

No new business.

Unfinished Business.

No unfinished business.

Close Open Session.

Motion was made by Alderman Hood and seconded by Alderman Baird to adjourn. The motion carried with a vote of 4-0. Voting aye: Aldermen Buckley, Whitman, Baird and Hood.

The meeting was adjourned at 10:01 p.m.

Jennifer Rowe, City Clerk

Corey Hendrickson, Mayor of Willard



AGENDA ITEM # 4

2016 Budget

Sponsored by the Chief Financial Officer and the City Administrator

2016 Budget

SUBMITTED
December 11, 2015

Schedule of Projected and Actual Revenues (All Funds)

TAXES	Accounts	General Fund					Total General Funds	Water/Sewer Fund		Total Water/Sewer Fund	Total Parks Fund	All Funds 2016	All Funds			
		General	Public Safety	Streets	Planning/Zoning	Emergency Mgmt		Water	Sewer				2015 amd	2014 actual	2013 actual	2012 actual
10-300-45450	County Road & Bridge (General)			28,500.00			28,500.00			0.00		28,500.00	28,200.00	27,999.78	29,186.22	27,396.79
10-200-45100	LEST (Law)		45,000.00				45,000.00			0.00		45,000.00	45,000.00	42,103.00	38,269.47	55,324.00
10-100-45400	Sales (General)	420,000.00					405,000.00			0.00		405,000.00	415,000.00	439,869.28	315,692.53	427,506.66
30-800-45400	Sales (Parks)						0.00			0.00	278,000.00		278,000.00	262,650.00	488,602.84	491,302.19
10-100-45410	Motor Vehicle Taxes (General)			192,000.00			190,000.00			0.00		190,000.00	187,000.00	200,343.87	167,813.25	194,036.32
10-100-45500	Sales Tax - Cap Improv (General)	300,000.00					300,000.00			0.00		300,000.00	230,000.00	218,592.57	253,187.17	49,456.53
30-800-45500	Sales Tax - Cap Improv (Parks)						0.00			0.00	155,000.00		155,000.00	180,250.00	36,883.35	156,778.82
10-100-45300	Real Estate Taxes (General)	182,000.00					182,000.00			0.00		182,000.00	172,000.00	167,959.02	190,365.49	186,692.36
30-800-45300	Real Estate Taxes (Parks)						0.00			0.00	75,000.00		75,000.00	74,000.00	36,555.11	39,041.15
10-200-45600	State LET Acct(Law)		500.00				500.00			0.00		500.00	500.00	552.02	175.00	556.88
Total Tax Revenue		902,000.00	45,500.00	220,500.00	0.00	0.00	1,151,000.00	0.00	0.00	0.00	508,000.00	1,659,000.00	1,594,600.00	1,572,210.62	1,558,951.97	1,628,091.70
License & Fines																
10-100-44110	Building Permits (General)	40,000.00					40,000.00			0.00		40,000.00	40,000.00	73,359.07	29,540.58	19,732.20
10-100-44100	Merchants Licenses (General)	5,500.00					5,500.00			0.00		5,500.00	5,500.00	5,727.50	5,514.50	5,789.00
10-400-40930	Development Fees (P&Z)				2,000.00		2,000.00			0.00		2,000.00	1,000.00	744.00	1,196.70	716.50
10-200-44500	Traffic Court Fines (Law)		57,000.00				57,000.00			0.00		57,000.00	55,000.00	39,949.96	81,182.59	76,817.29
10-200-44510	Other Fines (Law)		22,000.00				22,000.00			0.00		22,000.00	20,000.00	24,312.94	0.00	0.00
10-200-44520	Law Other Income (Law)		2,500.00				2,500.00			0.00		2,500.00	2,000.00	24.55	0.00	0.00
Total License & Fines Revenue		45,500.00	81,500.00	0.00	2,000.00	0.00	129,000.00	0.00	0.00	0.00	0.00	129,000.00	123,500.00	144,118.02	117,434.37	103,054.99
Franchises																
10-100-41000	Cable TV Franchise (General)	16,700.00					16,700.00			0.00		16,700.00	16,500.00	14,185.35	15,751.88	14,332.28
10-100-41100	Electric Franchise (General)	237,500.00					237,500.00			0.00		237,500.00	235,000.00	259,832.81	229,880.28	223,695.04
10-100-41200	Gas Franchise (General)	58,500.00					58,500.00			0.00		58,500.00	58,000.00	48,780.18	39,059.21	33,873.19
10-100-41300	Mobile Phone Lease (General)	92,000.00					92,000.00			0.00		92,000.00	92,000.00	68,739.21	57,317.03	52,503.85
30-800-41300	Mobile Phone Tower (Parks)						0.00			0.00	14,500.00	14,500.00	13,056.00	12,658.82	12,410.56	12,156.55
Total Franchise		404,700.00	0.00	0.00	0.00	0.00	404,700.00	0.00	0.00	0.00	14,500.00	419,200.00	414,556.00	404,196.37	354,418.96	336,560.91
Charges, Misc.																
Revenues & Fees																
30-800-47000	Adult Programs (Parks)						0.00			0.00	10,000.00	10,000.00	10,000.00	11,028.95	9,520.25	5,745.66
30-800-40000	Advertising Income (Parks)						0.00			0.00	25,000.00	25,000.00	20,000.00	19,172.00	15,952.00	14,430.56
30-800-40400	Concession Income (Parks)						0.00			0.00	45,000.00	45,000.00	45,000.00	35,261.91	32,520.55	30,912.87
30-800-48000	Freedom Fest (Parks)						0.00			0.00	9,500.00	9,500.00	9,500.00	9,270.00	4,970.00	1,945.00
20-700-42100	Hook-up Fees Rec'd (Sewer)						0.00		6,000.00	6,000.00		6,000.00	6,500.00	0.00	0.00	3,750.00
20-600-40700	Meter Installations (Water)						0.00	5,000.00		5,000.00		5,000.00	18,000.00	47,150.00	1,950.00	3,000.00
10-100-40800	Miscellaneous (General)	2,000.00					2,000.00	15,000.00		15,000.00		17,000.00	5,000.00	12,227.13	13,613.13	8,248.65
20-600-40800	Miscellaneous (Water)						0.00	2,500.00		2,500.00		2,500.00	5,000.00	5,876.39	18,252.45	2,628.15
20-700-40800	Miscellaneous (Sewer)						0.00		2,000.00	2,000.00		2,000.00	1,000.00	11,900.00		
30-800-40800	Miscellaneous (Parks)						0.00			0.00	2,000.00	2,000.00	26,000.00	3,793.79	4,080.06	1,367.50
20-600-40920	Penalty Income (Water)						0.00	28,000.00		28,000.00		28,000.00	30,000.00	31,560.60	19,408.80	20,960.89
20-700-40920	Penalty Income (Sewer)						0.00		28,000.00	28,000.00		28,000.00	30,000.00	32,413.09	29,248.25	28,701.93
30-800-40900	Park Fees (Parks)						0.00			0.00	3,000.00	3,000.00	3,000.00	3,675.00	0.00	500.00
30-800-40600	Facility Income (Parks)						0.00			0.00	40,000.00	40,000.00	40,000.00	35,551.18	34,726.47	33,459.50
10-100-40940	Recycle Center Income (General)						0.00			0.00		0.00	0.00	0.00	0.00	624.45
20-700-48800	Sewer Sales (Sewer)						0.00		1,265,000.00	1,265,000.00		1,265,000.00	1,262,000.00	1,259,581.53	1,258,955.32	1,127,545.20
30-800-48100	Special Event Income (Parks)						0.00			0.00	19,000.00	15,000.00	15,000.00	9,804.20	2,090.50	1,302.14
30-800-40950	Swim Pool Income (Parks)						0.00			0.00	90,000.00	90,000.00	80,000.00	78,586.95	64,987.34	87,496.17
30-800-47100	Youth Programs (Parks)						0.00			0.00	194,000.00	194,000.00	190,000.00	177,785.44	130,941.18	129,515.33
20-600-40960	Trash Income (Water)						0.00	243,000.00		243,000.00		243,000.00	240,000.00	221,294.67	190,257.69	0.00
10-100-40980	Veterans Memorial (General)	1,000.00					1,000.00			0.00		1,000.00	1,000.00	746.85	680.00	13,102.08
20-600-48510	Water Sales-City Comm (Water)						0.00	57,000.00		57,000.00		57,000.00	50,000.00	47,860.69	35,956.18	43,860.54
20-600-48515	Water Sales-Rural Commercial (Water)						0.00	4,000.00		4,000.00		4,000.00	5,000.00	0.00	0.00	0.00
20-600-48520	Water Sales-City Res (Water)						0.00	630,000.00		630,000.00		630,000.00	800,000.00	800,216.72	795,018.59	810,905.18
20-600-48525	Water Sales-Rural Res (Water)						0.00	143,000.00		143,000.00		143,000.00	78,000.00	0.00	0.00	0.00
20-600-48530	Water Sales-Non Profit						0.00	20,000.00		20,000.00		20,000.00	20,000.00	0.00	0.00	0.00
Total Charges & Fees		3,000.00	0.00	0.00	0.00	0.00	3,000.00	1,147,500.00	1,301,000.00	2,448,500.00	437,500.00	2,889,000.00	2,990,000.00	2,854,757.09	2,663,128.76	2,370,001.80

Schedule of Projected and Actual Revenues (All Funds)

TAXES	Accounts	General Fund General	Public Safety	Streets	Planning/Zoning	Emergency Mgmt	Total General Funds	Water/Sewer Fund Water	Sewer	Total Water/Sewer Fund	Total Parks Fund	All Funds 2016	All Funds 2015 amd	2014 actual	2013 actual	2012 actual
Interest & COPs																
Capital Asset Sales																
10-100-49000	Asset Sales (General)						0.00			0.00		0.00	0.00	0.00	0.00	0.00
20-600-49000	Asset Sales (Water)						0.00	0.00		0.00		0.00	0.00	1,147,500.00	0.00	0.00
20-700-49000	Asset Sales (Sewer)						0.00		0.00	0.00		0.00	0.00	1,147,500.00	0.00	0.00
30-800-49000	Asset Sales (Parks)						0.00			0.00	0.00	0.00	0.00	4,350.00	0.00	0.00
10-100-43000	Interest Income (General)	1,000.00					1,000.00			0.00		1,000.00	1,000.00	917.45	1,143.08	445.51
20-600-43000	Interest Income (Water)						0.00	1,500.00		1,500.00		1,500.00	1,500.00	975.03	1,642.27	1,900.69
20-700-43000	Interest Income (Sewer)						0.00		1,500.00	1,500.00		1,500.00	1,500.00	974.92	1,042.25	689.90
30-800-43000	Interest Income (Parks)						0.00			0.00	1,000.00	1,000.00	500.00	220.84	254.02	483.86
	Total Interest Revenue	1,000.00	0.00	0.00	0.00	0.00	1,000.00	1,500.00	1,500.00	3,000.00	1,000.00	5,000.00	4,500.00	2,302,438.24	4,081.62	3,519.96
Grants																
10-100-42000	Grant Receipts (General)						0.00			0.00		0.00	0.00	45,439.69	19,813.25	10,378.76
10-200-42000	Grant Receipts (Law)		2,000.00				2,000.00			0.00		2,000.00	3,000.00	0.00	0.00	0.00
10-300-42000	Grant Receipts (Streets)		25,000.00				25,000.00			0.00		25,000.00	125,000.00	0.00	0.00	0.00
10-400-42000	Grant Receipts (P&D)						0.00			0.00		0.00	2,500.00	0.00	0.00	0.00
10-500-42000	Grant Receipts (EM)		15,864.00				15,864.00			0.00		15,864.00	4,000.00			
20-600-42000	Grant Receipts (Water)						0.00	18,000.00		18,000.00		18,000.00	18,000.00	0.00	0.00	0.00
20-700-42000	Grant Receipts (Sewer)						0.00	18,000.00		18,000.00		18,000.00	0.00	0.00	0.00	0.00
30-800-42000	Grant Receipts (Parks)						0.00			0.00	0.00	0.00	0.00	0.00	1,979.00	500.00
	Total Grants	0.00	42,864.00	0.00	0.00	0.00	42,864.00	36,000.00	0.00	36,000.00	0.00	78,864.00	152,500.00	45,439.69	21,792.25	10,878.76
Revenues Before Transfers		1,356,200.00	169,864.00	220,500.00	2,000.00	0.00	1,731,564.00	1,185,000.00	1,302,500.00	2,487,500.00	961,000.00	5,180,064.00	5,279,656.00	7,323,160.03	4,719,807.93	4,452,108.12
Transfers																
10-100-46000	Transfer In/Out (General)	-50,000.00					-50,000.00			0.00		-50,000.00	-75,000.00	-175,000.00	-197,000.00	0.00
20-600-46000	Transfers In /Out (Water)						0.00	0.00		0.00		0.00	0.00	38,000.00	20,000.00	0.00
20-700-46000	Transfer In/Out (Sewer)						0.00		200,000.00	200,000.00		200,000.00	285,000.00	0.00	0.00	0.00
30-800-46000	Transfers In/Out (Parks)						0.00	25,000.00	25,000.00	50,000.00	50,000.00	100,000.00	75,000.00	248,000.00	177,000.00	0.00
	Total Transfers	-50,000.00	0.00	0.00	0.00	0.00	-50,000.00	25,000.00	225,000.00	250,000.00	50,000.00	250,000.00	285,000.00	111,000.00	0.00	0.00
Total Revenues		1,306,200.00	169,864.00	220,500.00	2,000.00	0.00	1,681,564.00	1,210,000.00	1,527,500.00	2,737,500.00	1,011,000.00	5,430,064.00	5,564,656.00	7,434,160.03	4,719,807.93	4,452,108.12

CITY OF WILLARD 2016 BUDGET

Schedule of Projected and Actual Expenditures(All Funds)

Accounts	General Fund					Total General Funds	Water/Sewer Fund		Total Water/Sewer Fund	Park Fund Parks	All Funds 2016	All Funds			
	General	Public Safety	Streets	Planning/Zor	Emergency M		Water	Sewer				2015 amd	2014 actual	2013 actual	2012 actual
Supplies/Repairs/Other															
10-100-97100 Bad Debt Expense (Gen)						0.00			0.00		0.00	0.00	0.00	0.00	0.00
20-600-97100 Bad Debt Expense (Water)						0.00			0.00		0.00	0.00	0.00	0.00	0.00
20-700-97100 Bad Debt Expense (Sewer)						0.00			0.00		0.00	0.00	0.00	0.00	0.00
30-800-97100 Bad Debt Expense (Parks)						0.00			0.00		0.00	0.00	0.00	0.00	0.00
10-100-50500 Bldg Maint (Gen)	1,000.00					1,000.00			0.00		1,000.00	2,000.00	0.00	0.00	216.00
10-200-50500 Bldg Maint (Law)		4,000.00				4,000.00			0.00		4,000.00	1,000.00	133.91	0.00	216.00
10-300-50500 Bldg Maint (Streets)						0.00			0.00		0.00	0.00	0.00	0.00	0.00
20-600-50500 Bldg Maint (Water)						0.00	1,500.00		1,500.00		1,500.00	1,500.00	559.07	0.00	0.00
20-700-50500 Bldg Maint (Sewer)						0.00		500.00	500.00		500.00	500.00	557.81	42.15	0.00
30-800-50500 Bldg Maint (Parks)						0.00			0.00	15,000.00	15,000.00	15,000.00	13,532.02	597.23	674.07
30-800-50000 Chemicals (Parks)						0.00			0.00	8,000.00	8,000.00	8,000.00	6,819.08	10,253.33	9,998.60
30-800-50200 Concessions (Parks)						0.00			0.00	15,000.00	15,000.00	19,000.00	17,709.19	17,514.23	20,638.00
10-200-50300 DARE (Law)		1,500.00				1,500.00			0.00		1,500.00	1,000.00	1,039.61	999.99	949.39
20-600-97200 Depreciation (Water)						0.00			0.00		0.00	0.00	0.00	0.00	216.00
20-700-97200 Depreciation (Sewer)						0.00			0.00		0.00	0.00	0.00	0.00	216.00
Not Active Equipment-Sports (Parks)						0.00			0.00		0.00	0.00	0.00	160.93	50.00
30-800-50450 Freedom Fest						0.00			0.00	12,500.00	12,500.00	12,500.00	12,134.55	14,822.18	7,824.90
Not Active Landscaping (Parks)						0.00			0.00		0.00	0.00	107.38	631.03	170.97
10-100-50600 Miscellaneous (General)	500.00					500.00			0.00		500.00	500.00	0.00	212.91	0.00
10-200-50600 Miscellaneous (Law)		1,000.00				1,000.00			0.00		1,000.00	1,500.00	181.17	212.91	0.00
10-300-50600 Miscellaneous (Streets)						1,000.00			0.00		1,000.00	0.00	0.00	0.00	0.00
10-400-50600 Miscellaneous (P&Z)				100.00		0.00			0.00		0.00	0.00	0.00	0.00	0.00
10-500-50600 Miscellaneous (EM)					200.00	100.00			0.00		100.00	0.00	0.00	0.00	0.00
20-600-50600 Miscellaneous (Water)						0.00	500.00		500.00		500.00	500.00	35.00	945.00	0.00
20-700-50600 Miscellaneous (Sewer)						0.00	500.00		500.00		500.00	0.00	35.00	945.00	0.00
30-800-50600 Miscellaneous (Parks)						0.00			0.00		0.00	5,500.00	70.00	294.54	0.00
10-100-50700 Office Supplies (General)	18,000.00					18,000.00			0.00		18,000.00	20,000.00	16,726.90	17,579.09	14,668.35
10-200-50700 Office Supplies (Law)		7,250.00				7,250.00			0.00		7,250.00	7,000.00	7,921.40	7,743.46	7,094.40
10-300-50700 Office Supplies (Streets)						0.00			0.00		0.00	0.00	0.00	7,743.46	7,094.40
10-400-50700 Office Supplies (P&Z)				500.00		500.00			0.00		500.00	500.00	327.23	462.94	532.14
10-500-50700 Office Supplies (EM)					200.00	200.00			0.00		200.00	0.00	7.40	462.94	532.14
20-600-50700 Office Supplies (Water)						0.00	18,000.00		18,000.00		18,000.00	23,000.00	25,685.90	22,424.06	17,681.84
20-700-50700 Office Supplies (Sewer)						0.00		10,000.00	10,000.00		10,000.00	20,000.00	23,335.26	26,844.73	16,361.23
30-800-50700 Office Supplies (Parks)						0.00			0.00	3,000.00	3,000.00	6,000.00	6,569.37	7,949.41	5,108.41
10-100-51000 Repairs/Maint (General)	1,000.00					1,000.00			0.00		1,000.00	1,000.00	417.51	3,156.18	3,598.39
10-200-51000 Repairs/Maint (Law)		4,000.00				4,000.00			0.00		4,000.00	4,500.00	1,848.43	1,390.86	2,225.53
10-300-51000 Repairs/Maint (Streets)			4,000.00			4,000.00			0.00		4,000.00	4,000.00	3,360.06	601.60	1,508.73
10-400-51000 Repairs/Maint (P&Z)				500.00		500.00			0.00		500.00	0.00	0.00	0.00	0.00
10-500-51000 Repairs & Maint (EM)					1,500.00	1,500.00			0.00		1,500.00	1,000.00	580.34	1,923.20	0.00
20-600-51000 Repairs/Maint (Water)						0.00	20,000.00		20,000.00		20,000.00	30,000.00	28,124.05	11,432.17	75,538.76
20-700-51000 Repairs/Maint (Sewer)						0.00		20,000.00	20,000.00		20,000.00	80,000.00	20,657.67	25,523.46	15,944.84
30-800-51000 Repairs & Maint (Parks)						0.00			0.00	5,000.00	5,000.00	1,000.00	10,857.23	5,517.29	10,396.75
10-100-50130 Supplies (General)	2,500.00					2,500.00			0.00		2,500.00	3,000.00	2,733.44	3,110.18	4,437.41
10-200-50130 Supplies (Law)		7,000.00				7,000.00			0.00		7,000.00	7,000.00	6,848.94	5,805.46	8,037.00
10-300-50130 Supplies (Streets)			10,000.00			10,000.00			0.00		10,000.00	10,000.00	15,699.63	11,724.82	9,109.46
10-400-50130 Supplies (P&Z)				500.00		500.00			0.00		500.00	500.00	89.00	11,724.82	9,109.46
10-500-50130 Supplies (EM)					500.00	500.00			0.00		500.00	1,000.00	1,197.72	0.00	12.95

CITY OF WILLARD 2016 BUDGET

Schedule of Projected and Actual Expenditures(All Funds)

Accounts	General Fund					Total General Funds	Water/Sewer Fund		Total Water/Sewer Fund	Park Fund Parks	All Funds 2016	All Funds			
	General	Public Safety	Streets	Planning/Zo	Emergency M		Water	Sewer				2015 amd	2014 actual	2013 actual	2012 actual
20-600-50130 Supplies (Water)						0.00	50,000.00		50,000.00		50,000.00	40,000.00	61,384.36	42,320.18	54,847.18
20-700-50130 Supplies (Sewer)						0.00		30,000.00	30,000.00		30,000.00	30,000.00	30,018.88	23,935.39	17,770.64
30-800-50130 Supplies - General (Parks)						0.00			0.00	6,000.00	6,000.00	6,000.00	6,444.35	9,531.08	6,521.07
30-800-50180 Supplies - Sports (Parks)						0.00			0.00	24,000.00	24,000.00	16,000.00	16,442.66	17,383.03	17,739.30
30-800-50140 Supplies - Aquatic (Parks)						0.00			0.00	10,000.00	10,000.00	10,000.00	7,206.39	12,988.50	6,572.95
30-800-50170 Supplies-Special Events (Parks)						0.00			0.00	15,000.00	15,000.00	15,000.00	18,393.11	13,267.61	5,642.35
30-800-50110 Supplies - Grounds (Parks)						0.00			0.00	500.00	500.00	500.00	191.90	1,689.17	769.04
10-100-52000 Supplies-Small Equip (Gen)						0.00			0.00		0.00	0.00	0.00	0.00	0.00
10-200-52000 Supplies-Small Equip (Law)		7,000.00				7,000.00			0.00		7,000.00	7,000.00	4,199.65	0.00	0.00
10-300-52000 Supplies-Small Tools (Streets)			500.00			500.00			0.00		500.00	1,000.00	0.00	0.00	0.00
20-600-52000 Supplies-Small Tools (Water)						0.00	1,000.00		1,000.00		1,000.00	1,000.00	0.00	0.00	0.00
20-700-52000 Supplies-Small Tools (Sewer)						0.00		500.00	500.00		500.00	500.00	0.00	0.00	0.00
30-800-52000 Supplies-Small Tools (Parks)						0.00			0.00	300.00	300.00	300.00	0.00	0.00	0.00
10-300-50200 Landscaping (Streets)			1,000.00			1,000.00			0.00		1,000.00	10,400.00	0.00	0.00	0.00
10-300-50190 Tree City USA (Streets)			10,400.00			10,400.00			0.00		10,400.00	0.00	528.76	2,859.84	258.89
30-800-50210 Turf Maintenance (Parks)						0.00			0.00	500.00	500.00	500.00	365.09	0.00	666.49
10-100-50310 Veterans Memorial (General)	1,500.00					1,500.00			0.00		1,500.00	1,500.00	500.53	2,617.81	3,079.04
Total Supplies	23,500.00	31,750.00	25,900.00	1,600.00	2,400.00	85,950.00	91,500.00	61,000.00	152,500.00	114,800.00	353,250.00	427,700.00	371,576.95	347,344.17	364,029.07
Services															
10-100-55200 Advertising (General)	2,000.00					2,000.00			0.00		2,000.00	2,000.00	1,433.67	2,252.00	1,698.84
10-200-55200 Advertising (Law)		300.00				300.00			0.00		300.00	200.00	31.20	14.00	98.00
10-300-55200 Advertising (Streets)			200.00			200.00			0.00		200.00	200.00	0.00	312.00	0.00
10-400-55200 Advertising (P&Z)				500.00		500.00			0.00		500.00	500.00	0.00	143.60	228.00
10-500-55200 Advertising (EM)				500.00		500.00			0.00		500.00	0.00	0.00	143.60	228.00
20-600-55200 Advertising (Water)						0.00	250.00		250.00		250.00	500.00	116.64	1,093.00	850.50
20-700-55200 Advertising (Sewer)						0.00		250.00	250.00		250.00	500.00	0.00	419.00	474.50
30-800-55200 Advertising (Parks)						0.00			0.00	1,500.00	1,500.00	1,500.00	1,492.58	1,073.59	2,413.00
10-100-55400 Audit Fee (General)	6,000.00					6,000.00			0.00		6,000.00	7,100.00	11,300.00	25,437.90	4,510.62
20-600-55400 Audit Expense (Water)						0.00	5,000.00		5,000.00		5,000.00	4,000.00	1,600.00	0.00	4,524.85
20-700-55400 Audit Expense (Sewer)						0.00		5,000.00	5,000.00		5,000.00	3,800.00	1,600.00	0.00	4,524.85
30-800-55400 Audit Expense (Parks)						0.00			0.00	1,000.00	1,000.00	0.00	0.00	0.00	4,524.85
10-100-55600 Contract Labor (General)	500.00					500.00			0.00		500.00	2,000.00	203.73	2,055.46	110.00
10-200-55600 Contract Labor (Law)		500.00				500.00			0.00		500.00	500.00	0.00	832.57	0.00
10-300-55600 Contract Labor(Streets)						0.00			0.00		0.00	0.00	0.00	0.00	23.16
10-400-55600 Contract Labor (P&Z)				15,000.00		15,000.00			0.00		15,000.00	15,000.00	0.00	0.00	1,109.50
10-500-55600 Contract Labor (EM)					16,000.00	16,000.00			0.00		16,000.00	16,000.00	15,864.00	11,898.00	3,966.00
20-600-55600 Contract Labor (Water)						0.00	1,000.00		1,000.00		1,000.00	1,500.00	322.00	2,055.47	5,959.50
20-700-55600 Contract Labor (Sewer)						0.00		4,000.00	4,000.00		4,000.00	2,000.00	322.00	2,055.47	5,484.49
30-800-55600 Contract Labor (Parks)						0.00			0.00	12,000.00	12,000.00	12,000.00	9,370.94	12,464.65	10,039.60
10-100-55800 Dues/Subscriptions (General)	15,000.00					15,000.00			0.00		15,000.00	15,000.00	4,388.63	6,153.23	4,210.75
10-200-55800 Dues/Subscriptions (Law)		4,500.00				4,500.00			0.00		4,500.00	3,000.00	2,600.00	515.00	425.00
10-300-55800 Dues/Subscriptions (Streets)									0.00		0.00	0.00	0.00	0.00	0.00
10-400-55800 Dues/Subscriptions (P&Z)				5,500.00		5,500.00			0.00		5,500.00	500.00	265.00	165.00	265.00
10-500-55800 Dues & Subscriptions (EM)					100.00	100.00			0.00		100.00	100.00	6.00	20.00	0.00
20-600-55800 Dues/Subscriptions (Water)						0.00	19,000.00		19,000.00		19,000.00	8,000.00	4,702.26	5,592.00	140.00
20-700-55800 Dues/Subscriptions (Sewer)						0.00		10,000.00	10,000.00		10,000.00	7,000.00	757.27	747.00	140.00
30-800-55800 Dues & Subscriptions (Parks)						0.00			0.00	2,500.00	2,500.00	2,500.00	936.26	95.00	58.75
10-100-55900 Election Expense (General)	5,000.00					5,000.00			0.00		5,000.00	5,000.00	3,696.67	3,163.35	2,004.00
20-700-55100 Hook-up Expense (Sewer)						0.00		4,000.00	4,000.00		4,000.00	4,000.00	0.00	0.00	0.00

CITY OF WILLARD 2016 BUDGET

Schedule of Projected and Actual Expenditures(All Funds)

		General Fund					Total	Water/Sewer Fund		Total	Park Fund	All Funds	All Funds			
Accounts		General	Public Safety	Streets	Planning/Zo	Emergency M	General Funds	Water	Sewer	Water/Sewer Fund	Parks	2016	2015 amd	2014 actual	2013 actual	2012 actual
10-100-56000	Insurance (General)	17,500.00					17,500.00			0.00		17,500.00	17,500.00	17,193.74	16,035.47	27,363.40
10-200-56000	Insurance (Law)		31,000.00				31,000.00			0.00		31,000.00	31,000.00	29,713.82	28,590.39	29,017.67
10-300-56000	Insurance (Streets)			2,000.00			2,000.00			0.00		2,000.00	9,000.00	12,611.14	2,748.81	10,128.21
10-400-56000	Insurance (P&Z)				500.00		500.00			0.00		500.00	0.00	0.00	2,748.81	10,128.21
10-500-56000	Insurance (EM)						0.00			0.00		0.00	0.00	0.00	2,748.81	10,128.21
20-600-56000	Insurance (Water)						0.00	25,000.00		25,000.00		25,000.00	25,000.00	34,546.37	24,501.99	18,215.66
20-700-56000	Insurance (Sewer)						0.00		25,000.00	25,000.00		25,000.00	25,000.00	33,488.31	20,830.12	12,438.06
30-800-56000	Insurance (Parks)						0.00			0.00	34,500.00	34,500.00	34,500.00	40,256.91	34,188.72	28,390.00
10-100-56200	Legal (General)	10,000.00					10,000.00			0.00		10,000.00	12,000.00	34,825.49	14,483.84	15,225.95
10-200-56200	Legal (Law)		25,000.00				25,000.00			0.00		25,000.00	30,000.00	20,426.46	37,399.84	14,902.04
10-400-56200	Legal (P&Z)				2,500.00		2,500.00			0.00		2,500.00	1,000.00	63.00	0.00	0.00
10-500-56200	Legal (EM)					2,500.00	2,500.00			0.00		2,500.00	0.00	0.00	0.00	0.00
20-600-56200	Legal (Water)						0.00	1,500.00		1,500.00		1,500.00	1,500.00	1,113.83	0.00	468.33
20-700-56200	Legal (Sewer)						0.00		1,500.00	1,500.00		1,500.00	1,500.00	1,396.50	1,258.11	415.32
30-800-56200	Legal (Parks)						0.00			0.00	1,000.00	1,000.00	1,000.00	728.00	931.00	1,792.88
10-100-56400	Professional (General)	20,000.00					20,000.00			0.00		20,000.00	20,000.00	18,821.97	26,899.57	41,998.68
10-200-56400	Professional (Law)		20,000.00				20,000.00			0.00		20,000.00	20,000.00	15,362.59	8,807.58	28,527.46
10-400-56400	Professional (P&Z)				7,500.00		7,500.00			0.00		7,500.00	7,500.00	7,810.09	534.00	1,929.91
10-500-56400	Professional (EM)						0.00			0.00		0.00	0.00	0.00	7,932.00	0.00
20-600-56400	Professional (Water)						0.00	45,000.00		45,000.00		45,000.00	45,000.00	39,135.97	74,850.28	67,021.43
20-700-56400	Professional (Sewer)						0.00		65,000.00	65,000.00		65,000.00	80,000.00	15,658.96	14,065.92	36,088.60
30-800-56400	Professional (Parks)						0.00			0.00	7,000.00	7,000.00	5,000.00	5,188.44	10,934.51	11,383.58
10-300-55000	Paving/Parking Lots (Streets)			140,000.00			140,000.00			0.00		140,000.00	125,000.00	57,962.46	11,820.00	0.00
10-300-57000	Public Improvements(Streets)			75,000.00			75,000.00			0.00		75,000.00	75,000.00	186,927.93	6,166.58	26,434.23
10-300-57200	Recycle Ctr Expense(Streets)			2,000.00			2,000.00			0.00		2,000.00	2,000.00	825.00	1,657.31	2,500.00
20-600-57300	Rent (Water)						0.00	3,000.00		3,000.00		3,000.00	3,000.00	2,000.00	0.00	0.00
20-700-57300	Rent (Sewer)						0.00		3,000.00	3,000.00		3,000.00	3,000.00	2,000.00	0.00	0.00
20-700-58000	Spfd Sewer Chgs (Sewer)						0.00		485,000.00	485,000.00		485,000.00	485,000.00	455,165.72	419,487.46	339,968.97
10-400-58300	StormWater Planning (P&Z)						0.00			0.00		0.00	0.00	0.00	229.97	0.00
20-600-56600	Trash Expense (Water)						0.00	210,000.00		210,000.00		210,000.00	215,000.00	210,692.83	186,347.41	0.00
10-100-56900	Travel/Training (General)	5,000.00					5,000.00			0.00		5,000.00	5,000.00	5,230.65	3,540.23	7,277.37
10-200-56900	Travel/Training (Law)		8,000.00				8,000.00			0.00		8,000.00	7,000.00	3,719.59	5,198.42	3,856.10
10-200-56910	Travel/Training (Court)		1,000.00				0.00			0.00		0.00	0.00	0.00	0.00	0.00
10-300-56900	Travel/Training (Streets)						0.00			0.00		0.00	500.00	0.00	765.00	150.00
10-400-56900	Travel/Training (P&Z)				1,000.00		1,000.00			0.00		1,000.00	1,000.00	296.73	361.83	207.46
10-500-56900	Travel/Training (EM)					750.00	750.00			0.00		750.00	1,000.00	1,167.49	345.68	0.00
20-600-56900	Travel/Training (Water)						0.00	3,500.00		3,500.00		3,500.00	3,500.00	4,880.61	3,642.76	3,498.10
20-700-56900	Travel/Training (Sewer)						0.00		3,500.00	3,500.00		3,500.00	2,000.00	4,955.57	2,051.13	3,127.18
30-800-56900	Travel & Training (Parks)						0.00			0.00	2,000.00	2,000.00	2,200.00	1,275.74	1,819.44	432.75
Total Services		81,000.00	90,300.00	219,200.00	33,000.00	19,350.00	441,850.00	313,250.00	606,250.00	919,500.00	61,500.00	1,422,850.00	1,411,100.00	1,326,450.76	1,052,623.88	811,027.52

CITY OF WILLARD 2016 BUDGET

Schedule of Projected and Actual Expenditures(All Funds)

Accounts	General Fund			Planning/Zor	Emergency M	Total General Funds	Water/Sewer Fund		Total Water/Sewer Fund	Park Fund Parks	All Funds 2016	All Funds 2015 amd	2014 actual	2013 actual	2012 actual	
	General	Public Safety	Streets				Water	Sewer								
Utilities/Telephone																
10-100-61000	Telephone (General)	8,000.00				8,000.00			0.00		8,000.00	9,000.00	8,023.88	12,625.63	14,665.87	
10-200-61000	Telephone (Law)		10,000.00			10,000.00			0.00		10,000.00	10,000.00	8,830.51	10,840.19	11,391.08	
10-400-61000	Telephone (P&Z)				1,000.00	1,000.00			0.00		1,000.00	1,600.00	1,117.24	996.98	932.44	
10-500-61000	Telephone (EM)					600.00			0.00		600.00	600.00	250.00	0.00	107.75	
20-600-61000	Telephone (Water)					0.00	6,500.00		6,500.00		6,500.00	7,500.00	6,936.49	0.00	0.00	
20-700-61000	Telephone (Sewer)					0.00		6,500.00	6,500.00		6,500.00	7,500.00	6,966.45	0.00	0.00	
30-800-61000	Telephone (Parks)					0.00			0.00	7,000.00	7,000.00	7,000.00	6,845.16	7,654.63	7,316.80	
10-100-62000	Utilities - Electric (General)	5,000.00				5,000.00			0.00		5,000.00	5,000.00	5,350.61	4,198.71	4,627.36	
10-200-62000	Utilities - Electric (Law)		5,000.00			5,000.00			0.00		5,000.00	5,000.00	4,296.05	4,061.68	3,901.14	
10-300-62000	Utilities - Electric (Streets)			1,000.00		1,000.00			0.00		1,000.00	1,700.00	1,769.77	1,296.15	652.13	
10-300-61110	Utilities-Street Lights (Streets)			75,000.00		75,000.00			0.00		75,000.00	75,000.00	57,761.08	56,546.20	55,550.12	
20-600-62000	Utilities - Electric (Water)					0.00	85,000.00		85,000.00		85,000.00	109,000.00	91,585.67	86,504.08	81,830.04	
20-700-62000	Utilities - Electric (Sewer)					0.00		55,000.00	55,000.00		55,000.00	55,000.00	51,245.82	59,243.95	44,172.55	
30-800-62000	Utilities - Electric (Parks)					0.00			0.00	45,000.00	45,000.00	45,000.00	46,573.94	49,227.89	47,123.18	
10-100-62100	Utilities - Gas (General)	1,800.00				1,800.00			0.00		1,800.00	1,800.00	1,081.82	1,217.13	509.65	
10-200-62100	Utilities - Gas (Law)		3,500.00			3,500.00			0.00		3,500.00	3,500.00	3,020.24	2,698.63	45.12	
10-300-62100	Utilities - Gas (Streets)			1,000.00		1,000.00			0.00		1,000.00	1,000.00	276.74	0.00	0.00	
20-600-62100	Utilities - Gas (Water)					0.00			0.00		0.00	500.00	0.00	0.00	0.00	
20-700-62100	Utilities - Gas (Sewer)					0.00		200.00	200.00		200.00	150.00	0.00	0.00	0.00	
30-800-62100	Utilities - Gas(Parks)					0.00			0.00	6,000.00	6,000.00	6,000.00	4,597.81	3,095.09	1,222.22	
10-100-62300	Utilities - Other (General)	1,500.00				1,500.00			0.00		1,500.00	1,500.00	1,444.01	1,411.85	1,250.86	
10-200-62300	Utilities - Other (Law)		1,000.00			1,000.00			0.00		1,000.00	1,000.00	1,152.81	457.87	2,607.80	
10-300-62300	Utilities - Other (Streets)					0.00			0.00		0.00	0.00	0.00	0.00	756.57	
20-600-62300	Utilities - Other (Water)					0.00	4,000.00		4,000.00		4,000.00	4,000.00	3,619.43	7,540.72	5,892.82	
20-700-62300	Utilities - Other (Sewer)					0.00		3,000.00	3,000.00		3,000.00	4,000.00	2,128.91	17,969.76	6,851.32	
30-800-62300	Utilities - Other (Parks)					0.00			0.00	4,500.00	4,500.00	4,500.00	5,917.15	4,037.73	3,249.32	
Total Utilities		16,300.00	19,500.00	77,000.00	1,000.00	600.00	114,400.00	95,500.00	64,700.00	160,200.00	62,500.00	337,100.00	366,850.00	320,791.59	331,624.87	294,656.14
Vehicle Expense																
10-100-70000	Vehicle Expense - Fuel (General)	500.00				500.00			0.00		500.00	500.00	84.49	1,615.14	1,272.66	
10-200-70000	Vehicle Expense- Fuel (Law)		25,000.00			25,000.00			0.00		25,000.00	25,000.00	25,934.82	31,419.30	25,430.87	
10-300-70000	Vehicle Expense - Fuel (Streets)			1,500.00		1,500.00			0.00		1,500.00	1,000.00	0.00	127.16	1,085.93	
10-400-70000	Vehicle Exp - Fuel (P&Z)				1,000.00	1,000.00			0.00		1,000.00	1,000.00	0.00	355.69	484.59	
10-500-70000	Vehicle Expense-Fuel (EM)					0.00			0.00		0.00	0.00	0.00	39.32	149.94	
20-600-70000	Vehicle Exp - Fuel(Water)					0.00	12,000.00		12,000.00		12,000.00	12,000.00	9,287.44	10,566.92	10,561.50	
20-700-70000	Vehicle Exp - Fuel (Sewer)					0.00		12,000.00	12,000.00		12,000.00	11,000.00	8,421.48	11,631.78	10,451.18	
30-800-70000	Vehicle Expense - Fuel (Parks)					0.00			0.00	3,000.00	3,000.00	3,500.00	6,316.35	3,817.31	3,401.46	
10-100-71000	Vehicle Expense - Other(General)	200.00				200.00			0.00		200.00	200.00	0.00	0.00	50.49	
10-200-71000	Vehicle Expense - Other (Law)		12,000.00			12,000.00			0.00		12,000.00	12,500.00	8,995.00	17,140.73	10,389.87	
10-300-71000	Vehicle Expense - Other(Streets)			1,000.00		1,000.00			0.00		1,000.00	3,000.00	1,568.54	776.95	887.87	
10-400-71000	Vehicle Exp - Other (P&Z)					0.00			0.00		0.00	0.00	0.00	48.98	94.61	
10-500-71000	Vehicle Expense-Other (EM)					0.00			0.00		0.00	0.00	0.00	30.00	0.00	
20-600-71000	Vehicle Exp - Other (Water)					0.00	4,000.00		4,000.00		4,000.00	5,000.00	4,033.93	4,292.02	7,186.36	
20-700-71000	Vehicle Exp - Other (Sewer)					0.00		4,000.00	4,000.00		4,000.00	4,000.00	4,702.08	4,678.77	2,349.93	
30-800-71000	Vehicle Expense - Other (Parks)					0.00			0.00	1,000.00	1,000.00	1,000.00	615.61	1,586.75	2,396.41	
Total Vehicle Expense		700.00	37,000.00	2,500.00	1,000.00	0.00	41,200.00	16,000.00	16,000.00	32,000.00	4,000.00	77,200.00	79,700.00	69,959.74	88,126.82	76,193.67

Page 6

CITY OF WILLARD 2016 BUDGET

Schedule of Projected and Actual Expenditures(All Funds)

Accounts	General Fund					Total	Water/Sewer Fund		Total	Park Fund	All Funds	All Funds				
	General	Public Safety	Streets	Planning/Zor	Emergency M	General Funds	Water	Sewer	Water/Sewer Fund	Parks	2016	2015 amd	2014 actual	2013 actual	2012 actual	
State Fees																
10-200-81000	CVC Fees (Court)		4,000.00			4,000.00			0.00		4,000.00	3,500.00	3,277.72	4,798.23	3,978.93	
10-200-80000	Court Automation Fees (Court)		3,000.00			3,000.00			0.00		3,000.00	3,500.00	2,759.67	4,710.74	3,906.39	
10-200-82000	Sheriffs Retirement Fund(Court)		1,000.00			1,000.00			0.00		1,000.00	1,000.00	405.00	564.00	0.00	
10-200-81100	POST Fund (Court)		500.00			500.00			0.00		500.00	600.00	473.89	672.94	558.05	
Total State Fees		0.00	8,500.00	0.00	0.00	0.00	8,500.00	0.00	0.00	0.00	8,500.00	8,600.00	6,916.28	10,745.91	8,443.37	
Personnel																
10-100-91500	Payroll Taxes (General)	4,660.20				4,660.20			0.00		4,660.20	5,753.00	7,409.56	8,698.17	6,095.84	
10-200-91500	Payroll Taxes (Law)		35,094.66			35,094.66			0.00		35,094.66	36,280.46	29,519.12	26,739.67	28,701.58	
10-300-91500	Payroll Taxes (Streets)			3,465.35		3,465.35			0.00		3,465.35	3,670.85	3,249.96	2,936.76	2,268.06	
10-400-91500	Payroll Taxes (P&Z)				2,779.52	2,779.52			0.00		2,779.52	2,898.78	2,956.16	3,852.09	2,840.84	
10-500-91500	Payroll Taxes (EM)					350.00			0.00		350.00	166.40	109.80	0.00	0.00	
20-600-91500	Payroll Taxes (Water)					0.00	20,553.50		20,553.50		20,553.50	21,628.10	19,831.99	15,149.91	15,898.96	
20-700-91500	Payroll Taxes (Sewer)					0.00		18,803.67	18,803.67		18,803.67	19,784.08	18,503.30	12,701.28	13,763.59	
30-800-91500	Payroll Taxes (Parks)					0.00			0.00	23,604.94	23,604.94	27,000.00	30,291.28	26,824.75	26,687.29	
10-100-92000	Retirement (General)	4,535.93				4,535.93			0.00		4,535.93	5,500.00	6,937.04	5,073.10	8,023.68	
10-200-92000	Retirement (Law)		30,883.30			30,883.30			0.00		30,883.30	16,326.21	16,188.38	16,761.69	18,698.14	
10-300-92000	Retirement (Streets)			3,372.94		3,372.94			0.00		3,372.94	1,881.31	1,287.46	3,478.13	1,500.00	
10-400-92000	Retirement (P&Z)				2,705.40	2,705.40			0.00		2,705.40	2,600.00	2,246.21	2,775.67	2,187.16	
10-500-92000	Retirement (EM)					151.84			0.00		151.84	85.28	0.00	0.00	0.00	
20-600-92000	Retirement (Water)					0.00	20,005.41		20,005.41		20,005.41	11,000.00	5,606.19	10,151.32	15,279.62	
20-700-92000	Retirement (Sewer)					0.00		18,302.24	18,302.24		18,302.24	10,139.34	5,606.19	8,989.00	14,210.76	
30-800-92000	Retirement (Parks)					0.00			0.00	12,122.81	12,122.81	5,743.19	755.03	1,893.06	7,908.10	
10-100-90000	Salaries (General)	62,136.01				62,136.01			0.00		62,136.01	81,000.00	81,644.95	114,725.76	80,732.70	
10-200-90000	Salaries (Law)		465,428.82			465,428.82			0.00		465,428.82	451,005.81	382,952.79	346,525.92	374,029.53	
10-300-90000	Salaries (Streets)			45,704.69		45,704.69			0.00		45,704.69	45,385.65	42,849.77	34,336.01	33,867.23	
10-400-90000	Salaries (P&Z)				37,060.26	37,060.26			0.00		37,060.26	36,234.72	38,294.68	50,355.00	27,139.70	
10-500-90000	Salaries (EM)					4,160.00			0.00		4,160.00	2,080.00	2,009.29	0.00	0.00	
20-600-90000	Salaries (Water)					0.00	268,046.65		268,046.65		268,046.65	264,351.20	236,463.37	197,558.38	206,284.08	
20-700-90000	Salaries (Sewer)					0.00		248,715.63	248,715.63		248,715.63	245,300.98	219,908.48	165,543.46	178,369.95	
30-800-90000	Salaries - Full Time (Parks)					0.00			0.00	174,482.55	174,482.55	148,494.43	194,615.69	179,784.30	186,050.35	
30-800-91000	Salaries - Seasonal (Parks)					0.00			0.00	140,000.00	140,000.00	180,000.00	194,104.89	166,731.35	161,674.94	
10-100-90500	Salaries - Overtime (Gen)	500.00				500.00			0.00		500.00	500.00	0.00	0.00	0.00	
10-200-90500	Salaries - Overtime (Law)		2,500.00			2,500.00			0.00		2,500.00	2,500.00	1,706.63	0.00	0.00	
10-300-90500	Salaries - Overtime (Streets)			500.00		500.00			0.00		500.00	2,500.00	0.00	0.00	0.00	
10-400-90500	Salaries - Overtime (P&Z)					0.00			0.00		0.00	0.00	0.00	0.00	0.00	
10-500-90500	Salaries - Overtime (EM)					0.00			0.00		0.00	0.00	0.00	0.00	0.00	
20-600-90500	Salaries - Overtime (Water)					0.00	5,000.00		5,000.00		5,000.00	7,000.00	6,409.42	995.95	0.00	
20-700-90500	Salaries - Overtime (Sewer)					0.00		2,000.00	2,000.00		2,000.00	7,000.00	5,916.43	919.32	0.00	
30-800-90500	Salaries - Overtime (Parks)					0.00			0.00	250.00	250.00	250.00	0.00	66.00	102.30	
10-100-93000	Group Insurance (General)	47,160.00				47,160.00			0.00		47,160.00	25,000.00	22,588.09	20,035.01	13,390.00	
10-200-93000	Group Insurance (Law)		82,500.00			82,500.00			0.00		82,500.00	74,000.00	51,634.27	44,655.27	46,253.25	
10-300-93000	Group Insurance (Streets)					0.00			0.00		0.00	0.00	5,450.00	3,017.94	3,500.00	
10-400-93000	Group Insurance(P&Z)				7,860.00	7,860.00			0.00		7,860.00	6,600.00	5,104.99	4,954.35	3,789.49	
10-500-93000	Group Insurance(EM)					0.00			0.00		0.00	0.00	0.00	4,954.35	3,789.49	
20-600-93000	Group Insurance Water					0.00	39,300.00		39,300.00		39,300.00	50,000.00	32,435.98	30,609.58	24,789.96	
20-700-93000	Group Insurance (Sewer)					0.00		39,300.00	39,300.00		39,300.00	50,000.00	32,435.98	26,900.35	20,786.79	
30-800-93000	Group Insurance (Parks)					0.00			0.00	52,500.00	52,500.00	33,000.00	26,062.55	19,234.70	18,728.62	
10-200-92500	Uniforms (Law)		7,800.00			7,800.00			0.00		7,800.00	7,500.00	8,092.58	5,337.78	5,430.00	
20-600-92500	Uniforms (Water)					0.00	3,600.00		3,600.00		3,600.00	3,600.00	0.00	0.00	0.00	
20-700-92500	Uniforms (Sewer)					0.00	3,600.00		3,600.00		3,600.00	5,000.00	0.00	0.00	0.00	
Total Personnel		118,992.13	624,206.78	53,042.98	50,405.18	4,661.84	851,157.08	360,105.55	327,121.55	687,227.10	402,960.30	1,941,496.31	1,898,759.79	1,741,178.50	1,563,265.38	1,552,772.00
Page 7																

CITY OF WILLARD 2016 BUDGET

Schedule of Projected and Actual Expenditures(All Funds)

		General Fund					Total	Water/Sewer Fund		Total	Park Fund	All Funds	All Funds	2014 actual	2013 actual	2012 actual
Accounts		General	Public Safety	Streets	Planning/Zoning	Emergency Mgmt	General Funds	Water	Sewer	Water/Sewer Fund	Parks	2016	2015 amd			
Capital Expenditures																
10-100-95100	Capital Assets (General)	16,000.00					16,000.00			0.00		16,000.00	8,150.00	25,978.04	524.63	3,224.96
10-200-95100	Capital Assets (Law)		24,500.00				24,500.00			0.00		24,500.00	48,190.00	32,323.49	57,567.15	18,458.23
10-300-95100	Capital Assets (Streets)			31,000.00			31,000.00			0.00		31,000.00	15,333.00	6,122.29	19,830.72	3,790.02
10-400-95100	Capital Assets (P&Z)				16,000.00		16,000.00			0.00		16,000.00	5,000.00	0.00	0.00	0.00
10-500-95100	Capital Assets (EM)						0.00			0.00		0.00	0.00	0.00	0.00	0.00
20-600-95100	Capital Assets (Water)						0.00	53,200.00		53,200.00		53,200.00	224,275.00	146,113.41	204,046.69	14,935.83
20-700-95100	Capital Assets (Sewer)						0.00		52,000.00	52,000.00		52,000.00	314,850.00	23,415.17	27,131.77	14,915.12
30-800-95100	Capital Assets (Parks)						0.00			0.00	27,100.00	27,100.00	46,500.00	30,147.94	18,254.82	0.00
10-100-95500	Capital Assets Equipment (Gen)	3,900.00					3,900.00			0.00		3,900.00	0.00	0.00	0.00	0.00
10-200-95500	Capital Assets Equipment (Law)		25,720.00				25,720.00			0.00		25,720.00	0.00	0.00	0.00	0.00
10-300-95500	Capital Assets Equipment (Streets)			0.00			0.00			0.00		0.00	0.00	0.00	0.00	0.00
10-400-95500	Capital Assets Equipment (P&Z)				800.00		800.00			0.00		800.00	0.00	0.00	0.00	0.00
10-500-95500	Capital Assets Equipment (EM)						0.00			0.00		0.00	0.00	0.00	0.00	0.00
20-600-95500	Capital Assets Equipment (Water)						0.00	170,800.00		170,800.00		170,800.00	9,233.00	7,725.02	0.00	172.49
20-700-95500	Capital Assets Equipment (Sewer)						0.00		1,165,075.00	1,165,075.00		1,165,075.00	5,333.00	7,725.02	0.00	0.00
30-800-95500	Capital Assets Equipment (Parks)						0.00			0.00	8,600.00	8,600.00	0.00	0.00	0.00	0.00
Total Capital Improvements		19,900.00	50,220.00	31,000.00	16,800.00	0.00	117,920.00	224,000.00	1,217,075.00	1,441,075.00	35,700.00	1,594,695.00	676,864.00	279,550.38	327,355.78	55,496.65
Debt Service																
10-100-96200	Interest Expense (Gen)						0.00			0.00		0.00	0.00	0.00	0.00	0.00
10-200-96200	Interest Expense (Law)						0.00			0.00		0.00	0.00	0.00	0.00	0.00
20-600-96200	Interest Expense (Water)						0.00	34,000.00		34,000.00		34,000.00	25,000.00	85,735.98	73,770.02	67,425.01
20-700-96200	Interest Expense (Sewer)						0.00		34,000.00	34,000.00		34,000.00	25,000.00	99,038.42	56,728.75	67,825.01
30-800-96200	Interest Expense (Parks)						0.00			0.00	120,100.00	120,100.00	182,000.00	243,464.92	247,124.15	257,216.47
20-600-96000	Principal Payments (Water)						0.00	72,500.00		72,500.00		72,500.00	77,000.00	1,267,500.00	80,000.00	0.00
20-700-96000	Principal Payments (Sewer)						0.00		72,500.00	72,500.00		72,500.00	77,000.00	1,347,500.00	120,000.00	0.00
30-800-96000	Principal Expense (Parks)						0.00			0.00	175,000.00	175,000.00	160,000.00	154,000.00	34,000.00	130,000.00
20-600-96400	Fiscal Agent Fees (Water)						0.00	1,500.00		1,500.00		1,500.00	1,500.00	2,076.93	1,800.00	300.00
20-700-96400	Fiscal Agent Fees (Sewer)						0.00		1,500.00	1,500.00		1,500.00	1,500.00	951.92	1,050.00	1,800.00
30-800-96400	Fiscal Agent Fees (Parks)						0.00			0.00	1,500.00	1,500.00	2,500.00	3,000.00	4,350.00	5,555.00
Parks Payment to Water/Sewer		0.00	0.00	0.00	0.00	0.00	0.00	108,000.00	108,000.00	216,000.00	296,600.00	512,600.00	551,500.00	3,203,268.17	618,822.92	530,121.49
Total Expenditures		260,392.13	861,476.78	408,642.98	103,805.18	27,011.84	1,660,977.08	1,208,355.55	2,400,146.55	3,608,502.10	978,060.30	6,247,691.31	5,421,073.79	7,319,692.37	4,339,909.73	3,692,739.91
Revenues Before Transfers																
		1,306,200.00	169,864.00	220,500.00	2,000.00	0.00	1,681,564.00	1,210,000.00	1,527,500.00	2,737,500.00	961,000.00	5,180,064.00	5,279,656.00	5,279,656.00	7,323,160.03	4,719,807.93
Profit/Loss							20,586.92	1,644.45	-872,646.55	-871,002.10	-17,060.30					

Summary

General Fund

2016 Beginning Cash Balance	100,000.00
Investment Funds	900,000.00
2015 Income	1,731,564.00
Transfers	0.00
Total Revenue	1,731,564.00
2015 Expenditures	1,660,977.08
Transfers	50,000.00
Total Expense	1,710,977.08
2016 Projected Ending Cash Balance	100,000.00
Investment Funds	920,586.92

*Reserve is 0.54 percent of expenses

General	0.54
Parks	0.05
Avg	0.29

Parks Fund

2015 Beginning Cash Balance	10,000.00
Investment Funds	15,000.00
2015 Income	961,000.00
Transfers	50,000.00
Total Revenue	1,011,000.00
2015 Expenses	928,060.30
Transfer to Water/Sewer	50,000.00
Total Expenses	978,060.30
2016 Projected Ending Cash Balance	10,000.00
Investment Funds	47,939.70

*Reserve is 0.05 percent of expenses

Water/Sewer Fund

2015 Beginning Operating Balance	100,000.00
Investment Funds	1,500,000.00
2015 Income	2,442,500.00
Transfer from Parks/Reserves	1,050,000.00
Total Revenue	3,492,500.00
2015 Expenses	3,608,502.10
Transfers	0.00
Total Expenses	3,608,502.10
2016 Projected Ending Cash Balance	100,000.00
Investment Funds	1,383,997.90

*Reserve is 0.38 percent of expenses

Transfer from Parks	50,000.00
Transfer from Reserves	1,000,000.00

Budget Capital Improvement and Equipment 2016

Priority
High Priority Projects
Medium Priority Projects
Low Priority Projects

General Fund

Capital Assets		
Comprehensive Plan	5,000.00	
Front Utility Office Upgrades	10,000.00	
Network-Firewall-Switches	1,000.00	
	0.00	
Total Capital Improvements	16,000.00	

Capital Assets Equipment	
Computer (3)	2,400.00
Battery Backup	1,500.00
	0.00
	0.00
Total Capital Improvements	3,900.00

Public Safety (Law)

Capital Assets		
Comprehensive Plan	2,500.00	
Range Construction	5,000.00	
Network-Firewall-Switches	2,000.00	
Front Foyer Security	15,000.00	
	0.00	
Total Capital Improvements	24,500.00	

Capital Assets Equipment	
4th Yr Car Payment (Last Payment)	17,220.00
CVSA (similar to Polygraph)	8,500.00
	0.00
	0.00
	0.00
Total Capital Improvements	25,720.00

Streets

Capital Assets		
Front Utility Office Upgrades	5,000.00	
Comprehensive Plan	10,000.00	
Network-Firewall-Switches	1,000.00	
GIS and GPS	15,000.00	
Total Capital Improvements	31,000.00	

Capital Assets Equipment	
	0.00
	0.00
	0.00
	0.00
Total Capital Improvements	0.00

Planning & Development

Capital Assets		
Front Utility Office Upgrades	5,000.00	
Comprehensive Plan	10,000.00	
Network-Firewall-Switches	1,000.00	
Total Capital Improvements	16,000.00	

Capital Assets Equipment	
Computer	800.00
	0.00
	0.00
	0.00
Total Capital Improvements	800.00

Water

Capital Assets		
Network-Firewall-Switches	6,000.00	
Front Utility Office Upgrades	10,000.00	
Comprehensive Plan	10,000.00	
GIS and GPS	25,000.00	
Tyler Output Module	2,200.00	
Total Capital Improvements	53,200.00	

Capital Assets Equipment	
Meters (300)	55,000.00
Hydrants -Oak & Haven (4)	25,000.00
Jeb & Mark Street 8" Waterline	90,000.00
Computer	800.00
	0.00
	0.00
Total Capital Improvements	170,800.00

Sewer

Capital Assets		
Network-Firewall-Switches	6,000.00	
Front Utility Office Upgrades	10,000.00	
Comprehensive Plan	10,000.00	
GIS and GPS	25,000.00	
Tyler Output Module	1,000.00	
Total Capital Improvements	52,000.00	

Capital Assets Equipment	
Regional Lift Station Upgrades	850,000.00
Pumps for D Lift Station (2)	55,000.00
Air Relief Valves (17)	34,000.00
Meadows Lift Station West	100,000.00
Generator for Water Wells (2)	65,275.00
Generator Hookups	10,000.00
Pumps for Lift Stations (2)	50,000.00
Computer	800.00
Total Capital Improvements	1,165,075.00

Parks

Capital Assets		
Comprehensive Plan	2,500.00	
Network-Firewall-Switches	1,000.00	
Paint Pool	9,000.00	
Small Back Pavilion Concrete	2,600.00	
Baseball Infield Repairs	10,000.00	
Baseball Restrooms upgrade	2,000.00	
Total Capital Improvements	27,100.00	

Capital Assets Equipment	
Computer (2)	1,600.00
Pool Spray Feature	7,000.00
	0
	0.00
	0.00
Total Capital Improvements	8,600.00

Schedule of Projected and Actual Revenues (All Funds)

TAXES	Accounts	Notes
10-300-45450	County Road & Bridge (General)	Road and Bridge tax received in the spring each year. Restricted to streets.
10-200-45100	LEST (Law)	Law Enforcement State Tax. Restricted to Law enforcement.
10-100-45400	Sales (General)	Sale and Use tax
30-800-45400	Sales (Parks)	
10-100-45410	Motor Vehicle Taxes (General)	A monthly revenue from fuel and motor tax. Restricted to streets
10-100-45500	Sales Tax - Cap Improv (General)	Sales Tax for Capital improvements
30-800-45500	Sales Tax - Cap Improv (Parks)	
10-100-45300	Real Estate Taxes (General)	Real Estate tax is divided between the General Fund and Parks Fund.
30-800-45300	Real Estate Taxes (Parks)	
10-200-45600	State LET Acct(Law)	Law Enforcement Training Fund (included in court cost) Restrictd to Law Enforcement
License & Fines		
10-100-44110	Building Permits (General)	Revenue from permits for construction, demolition and other permits required.
10-100-44100	Merchants Licenses (General)	Business License for City businesses.
10-400-40930	Development (P&Z)	Annexations, rezoning, replat, lot split fees, engineering review fees and recording fees
10-200-44500	Traffic Court Fines (Law)	Traffic fines
10-200-44510	Other Fines (Law)	Fines for assault, dog at large, possession of drugs, etc. (other than traffic)
10-200-44520	Law Other Income (Law)	Copies, and other reimbursed fees
Franchises		
10-100-41000	Cable TV Franchise (General)	Franchise fees received for phone towers, electric, gas, and cable in the city.
10-100-41100	Electric Franchise (General)	
10-100-41200	Gas Franchise (General)	
10-100-41300	Mobile Phone Lease (General)	
30-800-41300	Mobile Phone Tower (Parks)	
Charges, Misc.		
Revenues & Fees		
30-800-47000	Adult Programs (Parks)	Various revenues for services rendered.
30-800-40000	Advertising Income (Parks)	
30-800-40400	Concession Income (Parks)	
30-800-48000	Freedom Fest (Parks)	
20-700-42100	Hook-up Fees Rec'd (Sewer)	
20-600-40700	Meter Installations (Water)	
10-100-40800	Miscellaneous (General)	
20-600-40800	Miscellaneous (Water)	
20-700-40800	Miscellaneous (Parks)	
30-800-40800	Penalty Income (Water)	
20-600-40920	Penalty Income (Sewer)	
20-700-40920	Park Fees (Parks)	
30-800-40900	Facility Income (Parks)	
10-100-40940	Recycle Center Income (General)	
20-700-48800	Sewer Sales (Sewer)	
30-800-48100	Special Event Income (Parks)	
30-800-40950	Swim Pool Income (Parks)	
30-800-47100	Youth Programs (Parks)	
20-600-40960	Trash Income (Water)	
10-100-40980	Veterans Memorial (General)	
20-600-48510	Water Sales-City Comm (Water)	
20-600-48515	Water Sales-Rural Commercial (Water)	
20-600-48520	Water Sales-City Res (Water)	
20-600-48525	Water Sales-Rural Res (Water)	
20-600-48530	Water Sales-Non Profit	

CITY OF WILLARD 2016 BUDGET

Schedule of Projected and Actual Revenues (All Funds)

Interest & COPs

Capital Asset Sales

10-100-49000	Asset Sales (General)	Sale of Assets held by the City
20-600-49000	Asset Sales (Water)	
20-700-49000	Asset Sales (Sewer)	
30-800-49000	Asset Sales (Parks)	
10-100-43000	Interest Income (General)	Interest from Bank accounts.
20-600-43000	Interest Income (Water)	
20-700-43000	Interest Income (Sewer)	
30-800-43000	Interest Income (Parks)	

Grants

10-100-42000	Grant Receipts (General)	Grant revenue for various projects.
10-200-42000	Grant Receipts (Law)	
10-300-42000	Grant Receipts (Streets)	
10-400-42000	Grant Receipts (P&Z)	
10-500-42000	Grant Receipts (EM)	
20-600-42000	Grant Receipts (Sewer)	
20-700-42000	Grant Receipts (Water)	
30-800-42000	Grant Receipts (Parks)	

Revenues Before Transfers

10-100-46000	Transfer In/Out (General)	Transfers into or out of a fund to another fund. Only General Fund can transfer to Parks and Water/Sewer funds. Parks can transfer to General fund.
20-600-46000	Transfers In /Out (Water)	Water/Sewer can transfer to General fund. Parks is required to transfer \$50,000.00 to Water & Sewer for loan repayment from 2008 to provide funds for the pool.
20-700-46000	Transfer In/Out (Sewer)	
30-800-46000	Transfers In/Out (Parks)	

Schedule of Projected and Actual Expenditures(All Funds)

Accounts

Supplies/Repairs

10-100-97100	Bad Debt Expense (Gen)	Bad Debt expense during the year for each department.
20-600-97100	Bad Debt Expense (Water)	
20-700-97100	Bad Debt Expense (Sewer)	
30-800-97100	Bad Debt Expense (Parks)	
10-100-50500	Blgd Maint (Gen)	General maintenance on city buildings
10-200-50500	Blgd Maint (Law)	
10-300-50500	Blgd Maint (Streets)	
20-600-50500	Blgd Maint (Water)	
20-700-50500	Blgd Maint (Sewer)	
30-800-50500	Blgd Maint (Parks)	
30-800-50000	Chemicals (Parks)	Pool chlorine and acid
30-800-50200	Concessions (Parks)	Supplies for resale in concession stands.
10-200-50300	DARE (Law)	Expenses for the Dare Program is in conjunction with the Willard School.
30-800-50450	Freedom Fest (Parks)	Fireworks and Supplies for the Fourth of July event.
10-100-50600	Miscellaneous (General)	Miscellaneous expense that does not fit into any other category.
10-200-50600	Miscellaneous (Law)	
10-300-50600	Miscellaneous (Streets)	
10-400-50600	Miscellaneous (P&Z)	
10-500-50600	Miscellaneous (EM)	
20-600-50600	Miscellaneous (Water)	
20-700-50600	Miscellaneous (Sewer)	
30-800-50600	Miscellaneous (Parks)	
10-100-50700	Office Supplies (General)	American Business Systems, postage, small office tools and equipment, paper supplies, mailing supplies, printer supplies, and a variety of other Office supply needs. MailFinance envelope machine lease for Water/Sewer Dept..
10-200-50700	Office Supplies (Law)	
10-300-50700	Office Supplies (Streets)	
10-400-50700	Office Supplies (P&Z)	
10-500-50700	Office Supplies (EM)	
20-600-50700	Office Supplies (Water)	
20-700-50700	Office Supplies (Sewer)	
30-800-50700	Office Supplies (Parks)	
10-100-51000	Repairs/Maint (General)	Repairs and general repair of small equipment and property.
10-200-51000	Repairs/Maint (Law)	
10-300-51000	Repairs/Maint (Streets)	
10-400-51000	Repairs/Maint (P&Z)	
10-500-51000	Repairs & Maint (EM)	
20-600-51000	Repairs/Maint (Water)	
20-700-51000	Repairs/Maint (Sewer)	
30-800-51000	Repairs & Maint (Parks)	
20-700-58000	Spfd Sewer Chgs (Sewer)	Payment to Springfield for sewer charges.
10-100-50130	Supplies (General)	Ameripride mats, Janitorial supplies, Pest control, flags, batteries and other general supplies that are not supplies for office procedures.
10-200-50130	Supplies (Law)	Ameripride mats, Janitorial supplies, Pest control, finger print supplies, batteries and other general supplies that are needed for law enforcement.
10-300-50130	Supplies (Streets)	Gravel, patch, signs, and various other supplies as needed.
10-400-50130	Supplies (P&Z)	Various supplies needed as needed.
10-500-50130	Supplies (EM)	Batteries and other supplies as needed.
20-600-50130	Supplies (Water)	Supplies to repair water and sewer services.
20-700-50130	Supplies (Sewer)	
30-800-50130	Supplies - General (Parks)	Ameripride mats, Janitorial supplies, Pest control, flags, batteries and other general supplies that are not supplies for office procedures.
30-800-50180	Supplies - Sports (Parks)	General supplies including balls,maintenance for sport fields, shirts, medals, and other sport related supply.
30-800-50140	Supplies - Aquatic (Parks)	Supplies for the pool
30-800-50170	Supplies-Special Events (Parks)	Summer camp activities and other special activity supplies.
30-800-50110	Supplies - Grounds (Parks)	Supplies for the grounds that surround the rec center and parks.
10-100-52000	Supplies-Small Equip (Gen)	

CITY OF WILLARD 2016 BUDGET

Projected Revenues and Expenditures

10-200-52000	Supplies-Small Equip (Law)	Equipment such as vest, ammunition and other small equipment as needed.
10-300-52000	Supplies-Small Tools (Streets)	
20-600-52000	Supplies-Small Tools (Water)	
20-700-52000	Supplies-Small Tools (Sewer)	
30-800-52000	Supplies-Small Tools (Parks)	
10-300-50190	Tree City USA (Streets)	Trees to remain in the Tree City Program.
10-300-50200	Landscaping (Streets)	To provide funds for landscaping and flowers.
30-800-50210	Turf Maintenance (Parks)	Sport fields and park maintenance.
10-100-50310	Veterans Memorial (General)	Memorial stones, flags, maintenance, and repairs.

Schedule of Projected and Actual Expenditures(All Funds)

Services		
10-100-55200	Advertising (General)	Includes bids and public notices required by law and employment ads.
10-200-55200	Advertising (Law)	
10-300-55200	Advertising (Streets)	
10-400-55200	Advertising (P&Z)	Project Bid advertising and public notices.
10-500-55200	Advertising (EM)	Includes bids and public notices.
20-600-55200	Advertising (Water)	Includes bids and public notices required by law and employment ads.
20-700-55200	Advertising (Sewer)	
30-800-55200	Advertising (Parks)	Brochures, flyers, banners, with park board materials on them
10-100-55400	Audit Fee (General)	Fees charged for annual audit with CPA firm
20-600-55400	Audit Expense (Water)	
20-700-55400	Audit Expense (Sewer)	
30-800-55400	Audit Expense (Parks)	
10-100-55600	Contract Labor (General)	Mo Dept of Employment Security (unemployment filed)
10-200-55600	Contract Labor (Law)	
10-300-55600	Contract Labor (Streets)	
10-400-55600	Contract Labor (P&Z)	Contract Inspection Service
10-500-55600	Contract Labor (EM)	Greene County Emergency Management
20-600-55600	Contract Labor (Water)	Mo Dept of Employment Security (unemployment filed)
20-700-55600	Contract Labor (Sewer)	Mo Dept of Employment Security (unemployment filed)
30-800-55600	Contract Labor (Parks)	Dance Instructor Pay. Mo Dept of Employment Security (unemployment filed)
10-100-55800	Dues/Subscriptions (General)	Encode subscription/Time & Attendanceand Laserfiche, plus GFOA, AGA, SHRM, Sams membership dues.MOCCFOA, SWMOCCFOA, MO Municipal League, Ozarks Chapter AGA,SW MO Council of Governments, Sams Club membership dues. Ozarks Transportation Organization, subscription for newspaper and other miscellaneous fees.
10-200-55800	Dues/Subscriptions (Law)	Encode subscription/Time & Attendance, plus MRWA ,NRPA, MSHP, MO Police Chiefs Association, Mid-States Organized Crim Assn., MACA and other miscellaneous fees..
10-300-55800	Dues/Subscriptions (Streets)	Encode subscription and other miscellaneous fees.
10-400-55800	Dues/Subscriptions (P&Z)	ICC, SWCO, Ingrams and miscellaneous other fees.
10-500-55800	Dues & Subscriptions (EM)	Greene County Emergency Management
20-600-55800	Dues/Subscriptions (Water)	Encode subscription/Time & Attendance, plus MRWA ,NRPA and other miscellaneous fees. Tristate Water Coalition
20-700-55800	Dues/Subscriptions (Sewer)	
30-800-55800	Dues & Subscriptions (Parks)	MRPA and NRPA dues. MO Dept of Natural Resources.
10-100-55900	Expense (General)	Greene County election fees.
20-700-55100	Hook-up Expense (Sewer)	Fee charges to hook up to Springfield trunk line.
10-100-56000	Insurance (General)	Insurance expense includes Property/Liability, Worker's Compensation and Employee Bond coverage. Includes Missouri Employers Mutual, MOPERM, CNA Surety.
10-200-56000	Insurance (Law)	
10-300-56000	Insurance (Streets)	
10-400-56000	Insurance (P&Z)	
10-500-56000	Insurance (EM)	
20-600-56000	Insurance (Water)	
20-700-56000	Insurance (Sewer)	
30-800-56000	Insurance (Parks)	
3-871	Landscaping (Parks)	Flowers and supplies for landscaping.
10-100-56200	Legal (General)	Attorney Fees for each department which may include the City Attorney, Judges, Attorneys and any deductibles we would need to pay concerning liability insurance claims for the designated department that the expense may apply.
10-200-56200	Legal (Law)	
10-400-56200	Legal (P&Z)	
10-500-56200	Legal (EM)	
20-600-56200	Legal (Water)	
20-700-56200	Legal (Sewer)	
30-800-56200	Legal (Parks)	
	Professional (General)	ITX LLC IT services,AOS Phone Services, Rackspace email services, Sonicwall Services, Spfid Medical Clinic (employee screening test), Godaddy web services, Barracuda storage,Sunrise Security, Marck Industries, engineering services, surveying services, and multiple other services needed through out the year.
10-100-56400		
	Professional (Law)	ITX LLC IT services, Spfid Health Dept, Marmic Fire&Safety, MO State Patrol, Greene County Impound Fees,AOS, Spfid Medical Clinic and various other professional fees.
10-200-56400		

CITY OF WILLARD 2016 BUDGET

Projected Revenues and Expenditures	
Professional (P&Z)	Engineering, surveying and Legal Fees
Professional (EM)	No funds budgeted for this account.
Professional (Water)	ITX LL IT services, On Line Call, Spfld Health Dept, On Line Collections, AOS, engineering fees, drilling fees, Consulting Analytical services and various other fees as required.
Professional (Sewer)	
Professional (Parks)	Federal Protection, Kenco Fire Protection, Spfld Medical Center, AOS, Marmic Fire.
Paving (Streets)	Street and Parking Lot Maintenance. Paving contract and supplies.
Public Improvements(Streets)	
Recycle Ctr Expense(Streets)	Sidewalk projects and other various projects for improvements for the City.
Rent (Water)	Supplies and other expenses for the recycle center.
Rent (Sewer)	This includes the rent for the Greenways public works building

Schedule of Projected and Actual Expenditures(All Funds)	
10-400-58300	No funds budgeted for this account.
20-600-56600	StormWater Planning (P&Z)
	Trash Expense (Water)
	Travel/Training (General)
10-100-56900	
10-200-56900	MMML, Spring Institute, Masters Academy, Regionals, MRWA Conference, AGA , GFOA, SHRM and various other training programs. Includes lodging, mileage and miscellaneous expense to attend training.
10-200-56910	MACA Conference for Court clerk, Mo State Troopers training, Mules training, and other various training programs.
10-300-56900	Various training events.
10-400-56900	Various training events.
10-500-56900	Includes MRWA conference and SIMCO training.
20-600-56900	Various training events.
20-700-56900	MRWA Conference and other various training programs.
30-800-56900	MPRA conference for 3 employees and Park employee training for CPR, etc.

Utilities/Telephone

10-100-61000	Telephone (General)	Includes Windstream for land lines, Verizon for cell phones, and reimbursement to some employees that use their personal phones for city business.
10-200-61000	Telephone (Law)	
10-400-61000	Telephone (P&Z)	
10-500-61000	Telephone (EM)	
20-600-61000	Telephone (Water)	
20-700-61000	Telephone (Sewer)	Empire Electric for electric services
30-800-61000	Telephone (Parks)	
10-100-62000	Utilities - Electric (General)	
10-200-62000	Utilities - Electric (Law)	
10-300-62000	Utilities - Electric (Streets)	
10-300-61110	Utilities-Street Lights (Streets)	Missouri Gas Energy for utility services.
20-600-62000	Utilities - Electric (Water)	
20-700-62000	Utilities - Electric (Sewer)	
30-800-62000	Utilities - Electric (Parks)	
10-100-62100	Utilities - Gas (General)	
10-200-62100	Utilities - Gas (Law)	Trash, Mediacom, Direct TV, Windstream Internet Services.
10-300-62100	Utilities - Gas (Streets)	
20-600-62100	Utilities - Gas (Water)	
20-700-62100	Utilities - Gas (Sewer)	
30-800-62100	Utilities - Gas(Parks)	
10-100-62300	Utilities - Other (General)	
10-200-62300	Utilities - Other (Law)	
10-300-62300	Utilities - Other (Streets)	
20-600-62300	Utilities - Other (Water)	
30-800-62300	Utilities - Other (Sewer)	
30-800-62300	Utilities - Other (Parks)	

Vehicle Expense

10-100-70000	Vehicle Expense - Fuel (General)	Includes fuel for all city owned vehicles and equipment.
10-200-70000	Vehicle Expense- Fuel (Law)	
10-300-70000	Vehicle Expense - Fuel (Streets)	
10-400-70000	Vehicle Exp - Fuel (P&Z)	
10-500-70000	Vehicle Expense-Fuel (EM)	
20-600-70000	Vehicle Exp - Fuel(Water)	Includes maintenance and repairs for all city owned vehicles. Includes tires, oil changes, mechanical repair and auto body repair.
20-700-70000	Vehicle Exp - Fuel (Sewer)	
30-800-70000	Vehicle Expense - Fuel (Parks)	
10-100-71000	Vehicle Expense - Other(General)	
10-200-71000	Vehicle Expense - Other (Law)	
10-300-71000	Vehicle Expense - Other(Streets)	
10-400-71000	Vehicle Exp - Other (P&Z)	
10-500-71000	Vehicle Expense-Other (EM)	
20-600-71000	Vehicle Exp - Other (Water)	
20-700-71000	Vehicle Exp - Other (Sewer)	
30-800-71000	Vehicle Expense - Other (Parks)	

CITY OF WILLARD 2016 BUDGET

Projected Revenues and Expenditures

State Fees

10-200-81000	CVC Fees (Court)	Fees for Crime Victim's Compensation Surcharge to the State.
10-200-80000	Court Automation Fees (Court)	Fees for Justice Information System (JIS) to the State.
10-200-82000	Sheriffs Retirement Fund(Court)	Retirement fees that go to the State.
10-200-81100	POST Fund (Court)	Police Officers Standards and Training fees to State.

Schedule of Projected and Actual Expenditures(All Funds)

Personnel

10-100-91500	Payroll Taxes (General)	Payroll tax is approximately 8% of total wages.
10-200-91500	Payroll Taxes (Law)	
10-300-91500	Payroll Taxes (Streets)	
10-400-91500	Payroll Taxes (P&Z)	
10-500-91500	Payroll Taxes (EM)	
20-600-91500	Payroll Taxes (Water)	
20-700-91500	Payroll Taxes (Sewer)	
30-800-91500	Payroll Taxes (Parks)	
10-100-92000	Retirement (General)	
10-200-92000	Retirement (Law)	Lagers. Retirement is .043 percent of the total wages for General and .036 percent for the Police. An additional 3 percent has been added to upgrade the Lagers from a L3 with a 1.25 % actuary to a L7 with a 1.5 % actuary to have a better retirement plan for the employees. This will help retain good employees.
10-300-92000	Retirement (Streets)	
10-400-92000	Retirement (P&Z)	
10-500-92000	Retirement (EM)	
20-600-92000	Retirement (Water)	
20-700-92000	Retirement (Sewer)	
30-800-92000	Retirement (Parks)	
10-100-90000	Salaries (General)	
10-200-90000	Salaries (Law)	See attached Salary attachment. This includes a 3% COLA plus additional percentage in some areas to bring positions up to local area city salaries to help retain employees. Each time an employee leaves they take with them the cost the city has invested in training for that employee.
10-300-90000	Salaries (Streets)	
10-400-90000	Salaries (P&Z)	
10-500-90000	Salaries (EM)	
20-600-90000	Salaries (Water)	
20-700-90000	Salaries (Sewer)	
30-800-90000	Salaries - Full Time (Parks)	
30-800-91000	Salaries - Seasonal (Parks)	
10-100-90500	Salaries - Overtime (Gen)	
10-200-90500	Salaries - Overtime (Law)	Health Insurance will increase 1.70% from last years expense. The cost will avg approximately \$625 per employee with health and life insurance. The insurance will be United Healthcare, which is with the Cox Health Care Network. This acct also includes Hartford Life Insurance for the employees.
10-300-90500	Salaries - Overtime (Streets)	
10-400-90500	Salaries - Overtime (P&Z)	
10-500-90500	Salaries - Overtime (EM)	
20-600-90500	Salaries - Overtime (Water)	
20-700-90500	Salaries - Overtime (Sewer)	
30-800-90500	Salaries - Overtime (Parks)	
10-100-93000	Group Insurance (General)	
10-200-93000	Group Insurance (Law)	The Police Dept receives \$1000.00 per officer the first year and then after the first year \$650.00 per officer per year for uniforms and equipment. The Police Administrative Assistant will receive \$300.00 for uniform expense. The Public Works Dept employees receive \$350.00 per year.
10-300-93000	Group Insurance (Streets)	
10-400-93000	Group Insurance(P&Z)	
10-500-93000	Group Insurance(EM)	
20-600-93000	Group Insurance (Water)	
20-700-93000	Group Insurance (Sewer)	
30-800-93000	Group Insurance (Parks)	
10-200-92500	Uniforms (Law)	
20-600-92500	Uniforms (Water)	
20-700-92500	Uniforms (Sewer)	

Capital Expenditures

10-100-95100	Capital Assets (General)	See Capital Improvement Summary for listed items for Capital Improvements and large equipment purchases. There is a possibility that grants could cover some of the expense for sewer upgrade and police CVSA system.
10-200-95100	Capital Assets (Law)	
10-300-95100	Capital Assets (Streets)	
10-400-95100	Capital Assets (P&Z)	
10-500-95100	Capital Assets (EM)	
20-600-95100	Capital Assets (Water)	
20-700-95100	Capital Assets (Sewer)	
30-800-95100	Capital Assets (Parks)	
10-100-95500	Capital Assets Equipment (Gen)	
10-200-95500	Capital Assets Equipment (Law)	
10-300-95500	Capital Assets Equipment (Streets)	
10-400-95500	Capital Assets Equipment (P&Z)	
10-500-95500	Capital Assets Equipment (EM)	
20-600-95500	Capital Assets Equipment (Water)	
20-700-95500	Capital Assets Equipment (Sewer)	
30-800-95500	Capital Assets Equipment (Parks)	

CITY OF WILLARD 2016 BUDGET

Debt Service

Projected Revenues and Expenditures

10-100-96200	Interest Expense (Gen)	Interest Expense for bank loans
10-200-96200	Interest Expense (Law)	Interest Expense for bank loans
20-600-96200	Interest Expense (Water)	Includes interest for the COP Series 2014 for Water and Sewer.
20-700-96200	Interest Expense (Sewer)	
30-800-96200	Interest Expense (Parks)	Includes the COP for Refunding Series 2015 which includes the Aquatic Center and Recreation Building.
20-600-96000	Principal Payments (Water)	
20-700-96000	Principal Payments (Sewer)	Includes Principal payment for the COP Series 2014.
30-800-96000	Principal Expense (Parks)	
20-600-96400	Fiscal Agent Fees (Water)	Includes the COP for Refunding Series 2015.
20-700-96400	Fiscal Agent Fees (Sewer)	
30-800-96400	Fiscal Agent Fees (Parks)	Includes the Fiscal Agent fees for Water, Sewer and Parks

Salary Schedule

2015							2016			
Position	#		DEPT	FT/PT	Rate	Hours	Annual	Rate	Increase	Annual
General										
Mayor	75	Salary	GCG	PT	207.69	Salary	5,400.00	0	0.00	5,400.00
City Administrator	87	Salary	Gen	FT	2,376.92	Salary	61,800.00	0.04	2,472.00	64,272.00
Chief Finance Officer	81	Salary	GCG	RT	1,845.57	Salary	47,984.94	0.08	3,838.80	51,823.74
City Clerk	108	Salary	GCG	FT	1,634.62	Salary	42,500.00	0	0.00	42,500.00
Senior Finance Clerk	92	Salary	GCG	FT	1,230.77	Salary	32,000.00	0	0.00	32,000.00
Finance Clerk/ Utility Clerk		Hourly	GCG	FT	13.50	2080	28,080.00	0	0.00	28,080.00
Total General							217,764.94		6,310.80	224,075.74
Planning & Zoning										
Director of Planning & Dev	7	Salary	P&D	FT	1,975.03	2080	52,891.17	0.03	1,586.74	54,477.91
Public Safety										
Chief of Police	2	Salary	Law	FT	2,020.71	Salary	54,114.61	0.04	2,164.58	56,279.19
Lieutenant	4	Hourly	Law	FT	22.27	2080	46,321.60	0.03	1,389.65	47,711.25
Corporal/FTO	5	Hourly	Law	FT	18.40	2080	38,272.00	0.03	1,148.16	39,420.16
Corporal/Investigator	73	Hourly	LAW	FT	15.48	2080	32,198.40	0.04	1,287.94	33,486.34
Police Officer	1005	Hourly	Law	FT	13.94	2080	28,995.20	0.06	1,739.71	30,734.91
Police Officer	1004	Hourly	LAW	FT	13.94	2080	28,995.20	0.06	1,739.71	30,734.91
Police Officer	83	Hourly	LAW	FT	14.37	2080	29,889.60	0.06	1,793.38	31,682.98
Police Officer	99	Hourly	Law	FT	13.94	2080	28,995.20	0.06	1,739.71	30,734.91
Police Officer	97	Hourly	Law	FT	13.94	2080	28,995.20	0.06	1,739.71	30,734.91
Police Officer		Hourly	Law	FT	14.50	2080	30,160.00	0	0.00	30,160.00
Administrative Asst Police	16	Hourly	Law	FT	13.99	2080	29,099.20	0.03	872.98	29,972.18
Court Clerk	6	Hourly	Law	FT	19.86	2080	41,308.80	0.08	3,304.70	44,613.50
							363,230.40		16,755.65	379,986.05
Deputy Court Clerk	93	Hourly	Law	PT	0.25	2080	520.00	0.03	0.00	520.00
Office Asst Police	86	Hourly	GCG	PT	10.00	780	7,800.00	0.03	234.00	8,034.00
Police Officer Reserve	71	Hourly	Law	PT	10.00	192	1,920.00	0	0.00	1,920.00
Police Officer Reserve	88	Hourly	LAW	PT	10.00	192	1,920.00	0	0.00	1,920.00
Police Officer Reserve	85	Hourly	LAW	PT	10.00	192	1,920.00	0	0.00	1,920.00
Police Officer Reserve	17	Hourly	Law	PT	10.00	192	1,920.00	0	0.00	1,920.00
Police Officer Reserve		Hourly	Law	PT	10.00	192	1,920.00	0	0.00	1,920.00
Police Officer Reserve	18	Hourly	Law	PT	10.00	192	1,920.00	0	0.00	1,920.00
Police Officer Reserve	13	Hourly	LAW	PT	10.00	192	1,920.00	0	0.00	1,920.00
							21,240.00		234.00	21,474.00
Total Law							384,470.40		16,989.65	401,460.05

Salary Schedule

2015							2016		
Position	#	DEPT	FT/PT	Rate	Hours	Annual	Rate	Increase	Annual
Public Works									
Director of Public Works	31	Salary	PW	FT		45,353.36	Salary		45,353.36
Maint Supervisor	8	Salary	PW	FT		35,318.40	Salary		35,318.40
Maint Supervisor		Salary	PW	FT		32,000.00	Salary		34,000.00
Utility Maint Worker	30	Hourly	PW	FT		16.83	2080		35,006.40
Utility Maint Worker	1006	Hourly	PW	FT		14.50	2080		30,160.00
Utility Maint Worker	84	Hourly	PW	FT		13.00	2080		27,040.00
Utility Maint Worker	1000	Hourly	GCG	FT		11.00	2080		22,880.00
Utility Maint Worker/EM	74	Hourly	PW	FT		15.42	2080		32,073.60
Utility Services Supervisor	93	Hourly	GCG	FT		1,277.20	Salary		33,207.20
Utility Clerk	1001	Hourly	PW	FT		12.00	2080		24,960.00
Utility Clerk	94	Hourly	GCG	FT		12.62	2080		26,249.60
Utility Clerk		Hourly	GCG	FT		12.00	2080		24,960.00
Utility Maint Worker Seasonal		Hourly	PW	PT		8.25	240		1,980.00
Total Public Works						223,510.40		9,717.03	233,227.43
Parks									
Director of Community Services	100	Salary	Parks	FT		40,314.20	2080		40,314.20
Operations Coordinator	173	Salary	Parks	FT		33,948.80	2080		33,948.80
Rec Specialist	102	Salary	Parks	FT		26,780.00	2080		26,780.00
Rec Specialist	102	Salary	Parks	FT		26,000.00	2080		26,000.00
Sports Supervisor		Salary	Parks	FT		21,000.00	2080		21,000.00
Maintenance/ Landscaping	119	Salary	Parks	FT		14.72	2080		30,617.60
Parks Maintenance	208	Salary	Parks	FT		21,000.00	2080		21,000.00
						199,660.60		4,729.82	204,390.42
Seasonal Positions		Hourly		PT		\$140,000.00			
Total Parks									