

**WILLARD CITY
2021-22 BUDGET**

GENERAL FUND

		2020 ACTUAL	2021 BUDGET	2021 PROJECTIONS	PROPOSED 2021 AMENDED BUDGET	2022 BUDGET	
GENERAL FUND REVENUE							
TAXES							
10-31-100	CURRENT YEAR PROPERTY TAXES	193,522	180,000	191,803	180,000	195,000	
10-31-200	PRIOR YEAR PROPERTY TAXES	6,417	1,000	6,500	1,000	6,500	
10-31-300	SALES AND USE TAXES	314,800	265,000	378,000	378,000	416,000	10% growth.
10-31-400	FRANCHISE TAXES	120,799	125,000	120,250	125,000	120,000	
10-31-700	TELECOMMUNICATIONS TAX	9,601	11,100	7,100	11,100	5,400	
10-31-800	MASS TRANSIT TAX	107,446	80,000	157,000	157,000	188,000	
10-31-900	FEE IN LIEU	19,375	14,000	20,000	14,000	20,000	
TOTAL TAXES		771,958	676,100	880,653	866,100	950,900	
LICENSES AND PERMITS							
10-32-100	BUSINESS LICENSES AND PERMITS	2,960	2,800	3,000	2,800	3,000	
10-32-210	BUILDING PERMITS	88,911	50,000	215,283	215,000	215,000	Anticipated to follow the same as the 2021 year.
10-32-250	ANIMAL LICENSES	2,277	2,500	2,796	2,500	2,500	
TOTAL LICENSES AND PERMITS		94,148	55,300	221,079	220,300	220,500	
INTERGOVERNMENTAL REVENUE							
10-33-400	STATE GRANTS	-	-	500	-	-	
10-33-410	STATE FIRE GRANTS	5,089	5,000	-	5,000	5,000	Usually receive small grants
10-33-420	STATE GRANTS - POLICE	28,456	7,800	7,000	7,800	4,500	Usually receive small grants
10-33-560	CLASS C" ROAD FUND ALLOTMENT"	101,252	80,000	100,623	100,000	100,000	Left about the same as projected for 2021
10-33-580	STATE LIQUOR FUND ALLOTMENT	2,470	2,470	4,631	2,470	4,600	Left about the same as projected for 2021
10-33-600	GRANTS	500	-	52,000	52,000	-	UDOT Technical Assistance Grant.
10-33-700	CARES ACT	62,232	-	211,903	211,903	109,000	CARES Act & ARPA Money
TOTAL INTERGOVERNMENTAL REVENUE		199,999	95,270	376,657	379,173	223,100	
CHARGES FOR SERVICES							
10-34-250	CHARGES - PC & B OF ADJ	1,089	1,000	1,000	1,000	1,000	Left about the same as projected for 2021
10-34-710	FIRE PROTECTION	5,474	15,000	15,000	15,000	15,000	Left about the same as projected for 2021
10-34-740	PK & PUBLIC PROP RENTAL FEE	12,299	12,000	8,000	12,000	12,000	Left about the same as projected for 2021
10-34-750	RECREATION FEES	7,270	8,500	8,500	8,500	8,500	Left about the same as projected for 2021
TOTAL CHARGES FOR SERVICES		26,132	36,500	32,500	36,500	36,500	
FINES AND FORFEITURES							
10-35-100	COURT FINES	104,168	175,000	155,834	160,000	160,000	Fines haven't come in at anticipated levels.
TOTAL FINES AND FORFEITURES		104,168	175,000	155,834	160,000	160,000	Covid issues.
INTEREST, MISC							
10-38-100	INTEREST EARNINGS	51,578	35,000	15,087	15,000	15,000	Decrease in interest rate from Fed (PTIF)
10-38-900	SUNDRY REVENUES	31,359	22,000	187,000	187,000	22,000	Current year includes money from Dominion.
TOTAL INTEREST, MISC		82,937	57,000	202,087	202,000	37,000	
TOTAL GENERAL FUND REVENUE		1,279,343	1,095,170	1,868,809	1,864,073	1,628,000	

**WILLARD CITY
2021-22 BUDGET**

GENERAL FUND

		2020 ACTUAL	2021 BUDGET	2021 PROJECTIONS	PROPOSED 2021 AMENDED BUDGET	2022 BUDGET	
GENERAL FUND EXPENDITURES							
<i>COURT</i>							
10-42-110	SALARIES & WAGES - JP	20,192	20,000	20,685	20,000	21,305	Change in personnel and 2% COLA
10-42-120	WAGES - COURT CLERKS	25,138	28,500	25,385	28,500	26,147	Change in personnel and 2% COLA
10-42-130	FICA	2,988	3,800	3,093	3,800	3,630	Change in personnel and 2% COLA
10-42-140	RETIREMENT	6,657	7,500	6,283	7,500	6,500	Change in personnel and 2% COLA
10-42-210	TRAINING	-	500	-	500	500	
10-42-240	OFFICE SUPPLIES AND EXPENSE	665	1,500	593	1,500	1,500	
10-42-250	EQUIP MAINTENANCE & SUPPLIES	3,287	3,100	5,104	3,100	5,257	Bring budget in line with projections for 21.
10-42-310	PROFESSIONAL FEES	10,032	10,700	7,759	10,700	10,700	
10-42-440	BANK CHARGES	2,760	5,000	4,112	5,000	5,000	
10-42-510	INSURANCE AND SURETY BONDS	16,322	18,000	17,167	18,000	18,000	
10-42-610	MILEAGE	735	1,000	426	1,000	1,000	
TOTAL COURT		88,775	99,600	90,606	99,600	99,539	
<i>ADMINISTRATIVE</i>							
10-43-110	WAGES - PERM EMPLOYEES	94,498	101,000	105,293	101,000	110,399	2% COLA Adjustment & merit increase on new hire.
10-43-130	FICA	6,674	7,800	7,638	7,800	8,446	2% COLA Adjustment & merit increase on new hire.
10-43-140	RETIREMENT	15,939	19,000	15,558	19,000	20,976	2% COLA Adjustment & merit increase on new hire.
10-43-210	TRAINING	1,224	2,500	593	2,500	2,500	
10-43-220	PUBLIC NOTICES	359	800	1,041	800	800	
10-43-240	OFFICE SUPPLIES AND EXPENSE	1,115	2,000	3,999	2,000	4,000	Bring budget in line with projections for 21.
10-43-250	EQUIP MAINTENANCE & SUPPLIES	4,263	4,600	6,967	4,600	7,000	Bring budget in line with projections for 21.
10-43-310	PROFESSIONAL FEES	26,211	25,000	47,965	48,000	60,400	Both years inc. \$18K in municode. Emp to contractor on treasurer.
10-43-440	BANK CHARGES	159	-	9	-	-	
10-43-510	INSURANCE AND SURETY BONDS	38,924	52,000	45,292	52,000	55,000	5% increase in health insurance
10-43-610	MISCELLANEOUS SUPPLIES	9,625	15,500	8,383	15,500	15,500	
	ELECTIONS	-	-	-	-	6,200	Election year
10-43-620	4TH OF JULY	12,540	13,500	11,590	13,500	13,500	
10-43-630	BUILDING INSPECTOR	50,089	37,500	161,462	160,000	161,250	75% of building permits. Revenues expected up.
TOTAL ADMINISTRATIVE		261,620	281,200	415,791	426,700	465,971	

**WILLARD CITY
2021-22 BUDGET**

GENERAL FUND

		2020	2021	2021	PROPOSED	2022	
		ACTUAL	BUDGET	PROJECTIONS	2021 AMENDED BUDGET	BUDGET	
<i>GENERAL GOVERNMENT BUILDINGS</i>							
10-51-260	MAINTENANCE & SUPPLIES	4,837	6,000	1,853	6,000	4,000	Bring budget in line with projections for 21.
10-51-270	UTILITIES	8,312	9,000	11,927	9,000	12,000	Bring budget in line with projections for 21.
10-51-280	TELEPHONE	2,123	2,500	2,240	2,500	2,500	
TOTAL GENERAL GOVERNMENT BUILDINGS		15,273	17,500	16,020	17,500	18,500	
<i>POLICE DEPARTMENT</i>							
10-54-110	WAGES - PERM EMPLOYEES	129,870	168,000	72,079	185,000	188,700	Additional officers & 2% COLA
10-54-111	WAGES - CARES ACT (PERM)	-	-	112,921	-	-	
10-54-120	WAGES - PART TIME EMPLOYEES	44,485	20,000	15,377	28,000	30,000	2% COLA Adjustment
10-54-121	WAGES - CARES ACT (PT EMP)	-	-	12,623	-	-	
10-54-130	FICA	13,812	15,000	6,665	15,000	16,620	2% COLA Adjustment
10-54-131	FICA (CARES ACT)	-	-	9,535	-	-	
10-54-140	RETIREMENT	40,919	58,000	22,444	58,000	66,045	Additional officer & 2% COLA
10-54-141	RETIREMENT (CARES ACT)	-	-	30,056	-	-	
10-54-210	TRAINING	1,467	2,500	1,111	2,500	5,000	
10-54-240	OFFICE SUPPLIES & EXPENSE	1,450	1,000	977	1,000	1,000	
10-54-250	EQUIP MAINTENANCE & SUPPLIES	15,122	15,000	22,000	15,000	15,000	
10-54-260	VEHICLE MAINTENANCE	11,122	15,000	9,857	15,000	15,000	
10-54-270	UNIFORMS	1,988	1,500	1,309	1,500	4,000	
10-54-280	MDT REPORTING	-	5,600	-	5,600	5,600	
10-54-290	RADIO EXPENSES	-	900	900	900	900	
10-54-510	INSURANCE AND SURETY BONDS	8,754	34,000	4,259	34,000	34,000	
10-54-720	GRANT	8,332	7,500	7,500	7,500	7,500	
10-54-730	ALCOHOL ALLOTMENT	2,254	2,470	2,470	2,470	2,500	
10-54-740	CAPITAL OUTLAY - EQUIPMENT	-	-	975	-	1,000	
TOTAL POLICE DEPARTMENT		279,575	346,470	333,057	371,470	392,865	
<i>FIRE PROTECTION</i>							
10-57-120	EXPENSE CHECKS - VOL FIREMEN	9,466	15,000	15,032	15,000	15,000	
10-57-130	FICA	723	1,200	1,149	1,200	1,200	
10-57-210	TRAINING	1,695	2,500	500	2,500	2,500	
10-57-250	EQUIP MAINTENANCE & SUPPLIES	40,464	35,000	18,000	35,000	35,000	
10-57-260	CERT SUPPLIES	1,808	3,000	3,000	3,000	3,000	
10-57-610	MATCHING GRANT FUND	2,034	5,000	3,000	5,000	5,000	
10-57-7740	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	50,000	To replace old equipment
TOTAL FIRE PROTECTION		56,191	61,700	40,681	61,700	111,700	

**WILLARD CITY
2021-22 BUDGET**

GENERAL FUND

		2020 ACTUAL	2021 BUDGET	2021 PROJECTIONS	PROPOSED 2021 AMENDED BUDGET	2022 BUDGET	
<i>STREETS</i>							
10-60-110	WAGES - PERM EMPLOYEES	48,140	38,000	36,296	38,000	38,760	2% COLA
10-60-120	WAGES - TEMP EMPLOYEES	1,362	-	-	-	-	
10-60-130	FICA	3,433	3,000	2,551	3,000	3,000	
10-60-140	RETIREMENT	8,392	8,000	6,431	8,000	8,000	
10-60-250	EQUIP MAINTENANCE & SUPPLIES	6,382	7,500	5,093	7,500	7,500	
10-60-270	UTILITIES	12,608	13,000	13,569	13,000	13,000	
10-60-280	UTA MASS TRANSIT TAX	107,446	80,000	157,000	157,000	188,000	Increase with expected increase in revenue. In/Out
10-60-290	CLASS C ROAD EXPENDITURES	139,395	80,000	120,000	120,000	80,000	10% match on 200 W on amended. 2022 left same
10-60-510	INSURANCE AND SURETY BONDS	14,479	17,000	11,956	17,000	13,000	Coming down to line up with actuals
10-60-720	CAPITAL OUTLAY - IMPROVEMENTS	-	-	1,000	-	1,000	
TOTAL STREETS		<u>341,637</u>	<u>246,500</u>	<u>353,896</u>	<u>363,500</u>	<u>352,260</u>	
<i>PARKS</i>							
10-70-110	WAGES - PERM EMPLOYEES	-	-	366	-	-	
10-70-120	WAGES - TEM EMPLOYEES	8,554	8,000	1,709	8,000	8,000	
10-70-130	FICA	640	700	159	700	700	
10-70-260	BUILDINGS AND GROUNDS	-	-	-	45,000	-	Park tree replacement.
10-70-250	EQUIP MAINTENANCE & SUPPLIES	14,321	15,000	8,023	15,000	15,000	
10-70-270	UTILITIES	10,049	10,000	14,757	10,000	15,000	Bring in line with actuals
10-70-610	MISC SUPPLIES/YOUTH COMMITTEE	4,853	8,500	1,108	8,500	8,500	
TOTAL PARKS		<u>38,417</u>	<u>42,200</u>	<u>26,122</u>	<u>87,200</u>	<u>47,200</u>	
TRANSFERS:							
	TRANSFER TO CAPITAL PROJECTS	170,000	-	425,000	425,000	200,000	Transferring excess for future capital improvements
	TRANSFER TO WATER FUND	-	-	35,341	35,341	-	Moving some of the Dominion Energy money to Water Fund for water improvement on East Side
TOTAL GENERAL FUND EXPENDITURES		<u>1,251,488</u>	<u>1,095,170</u>	<u>1,736,515</u>	<u>1,888,011</u>	<u>1,688,035</u>	
EXCESS OVER (UNDER) REVENUE		<u>27,855</u>	<u>-</u>	<u>132,294</u>	<u>(23,938)</u>	<u>(60,035)</u>	

WILLARD CITY
2021-22 BUDGET

CAPITAL PROJECTS FUND

		2020 ACTUAL	2021 BUDGET	2021 PROJECTIONS	PROPOSED 2021 AMENDED BUDGET	2022 BUDGET		
CAPITAL PROJECTS FUND REVENUE								
45-33-400	STATE GRANT	-	-	-	-	-		
45-38-900	MISCELLANEOUS REVENUE	-	-	-	-	-		
45-39-100	TRANSFER FROM GENERAL	170,000	-	425,000	425,000	200,000		
TOTAL CAPITAL PROJECTS FUND REVENUE		170,000	-	425,000	425,000	200,000		
CAPITAL PROJECTS FUND EXPENDITURES								
45-40-560	CAP. IMPR. PROJECTS (EXPENSE)	153,023	390,000	525,000	525,000	137,000	Expenses to date	61,749.34
TOTAL CAPITAL PROJECTS FUND EXPENDITURES		153,023	390,000	525,000	525,000	137,000	Land purchase	310,000.00
							Equipment - truck	8,000.00
							Restroom	30,000.00
							Vehicle purchase	86,000.00
							Vehicle upgrades	4,000.00
EXCESS OVER (UNDER) REVENUE		16,977	(390,000)	(100,000)	(100,000)	63,000		499,749.34

**WILLARD CITY
2021-22 BUDGET**

WATER FUND

		2020 ACTUAL	2021 BUDGET	2021 PROJECTIONS	PROPOSED 2021 AMENDED BUDGET	2022 BUDGET	
WATER FUND REVENUE							
<i>UTILITY REVENUE</i>							
51-37-100	WATER SALES	306,663	300,000	341,500	340,000	345,000	Some increase, new users
51-37-200	CONNECTION FEES	8,408	8,700	19,331	19,000	20,000	Consistent with 2021 projections
51-37-210	IMPACT FEES	90,450	36,180	217,080	215,000	225,000	Consistent with 2021 projections
51-37-300	PENALTIES & FORFEITURES	5,675	6,000	5,380	6,000	6,000	Consistent with 2021 projections
51-37-500	GARBAGE SERVICES	87,537	75,000	84,731	84,000	85,000	Increase for new users
51-37-900	TRANSFER FROM GENERAL		-	35,341	35,341	-	Transfer from General (Dominion)
TOTAL UTILITY REVENUE		498,733	425,880	703,363	699,341	681,000	
<i>INTEREST, MISC</i>							
51-38-100	INTEREST EARNINGS	12,693	-	1,901	-	1,500	
51-38-900	MISCELLANEOUS	3,166	-	2,000	-	1,500	
TOTAL INTEREST, MISC		15,859	-	3,901	-	3,000	
TOTAL WATER FUND REVENUE		514,592	425,880	707,265	699,341	684,000	
WATER FUND EXPENDITURES							
51-40-110	WAGES - PERM EMPLOYEES	105,165	104,000	122,429	123,000	127,878	COLA increase.
51-40-120	WAGES - TEMP EMPLOYEES	595	-	-	-	-	
51-40-130	FICA	7,363	8,000	9,083	8,000	9,783	COLA increase.
51-40-140	RETIREMENT & PENSION EXPENSE	20,220	19,000	17,657	19,000	19,500	COLA increase.
51-40-210	TRAINING	851	1,500	573	1,500	1,500	
51-40-220	PUBLIC NOTICE	17	-	-	-	-	
51-40-240	OFFICE SUPPLIES AND EXPENSE	2,237	2,000	1,505	2,000	2,000	
51-40-250	EQUIP MAINTENANCE & SUPPLIES	30,921	40,000	39,721	40,000	40,000	
51-40-270	UTILITIES	44,307	62,000	42,499	62,000	62,000	
51-40-280	TELEPHONE	2,132	3,000	2,240	3,000	3,000	
51-40-310	PROF/TECH SERVICES	11,963	24,500	35,644	40,500	34,500	21 fees include upcoming GIS services
51-40-510	INSURANCE AND SURETY BONDS	32,324	35,000	36,499	35,000	40,000	Increasing costs
51-40-621	GARBAGE SERVICES	74,938	70,000	76,240	77,000	80,000	
51-40-650	DEPRECIATION	79,088	72,000	85,000	72,000	90,000	
51-40-740	CAPITAL OUTLAY - EQUIPMENT	-	50,000	-	50,000	42,000	70% of \$60,000 trailer.
51-40-750	CAP OUTLAY - SPECIAL PROJECTS	-	-	1,348	-	1,500	
51-40-790	CAPITAL OUTLAY - OTHER	1,401	-	62,027	63,000	-	CY Engineering fees plus \$35K water line east side.
51-40-810	DEBT SERVICE - PRINCIPAL	-	17,000	17,000	262,000	-	Paying off bond in CY
51-40-820	DEBT SERVICE - INTEREST	9,696	9,416	9,416	9,416	-	
TOTAL WATER FUND EXPENDITURES		423,218	517,416	558,881	867,416	553,660	
EXCESS OVER (UNDER) REVENUE		91,374	(91,536)	148,383	(168,075)	130,340	

**WILLARD CITY
2021-22 BUDGET**

SEWER FUND

		2020 ACTUAL	2021 BUDGET	2021 PROJECTIONS	PROPOSED 2021 AMENDED BUDGET	2022 BUDGET	
SEWER FUND REVENUE							
<i>UTILITY REVENUE</i>							
52-37-100	SEWER SALES	511,223	510,000	520,888	520,000	526,000	Increasing anticipated amounts for new users
52-37-200	CONNECTION FEES	8,000	10,000	21,333	20,000	21,000	Increasing anticipated amounts for new users
52-37-210	SEWER IMPACT FEES	122,400	144,000	307,200	305,000	307,000	Expected to continue at same pace in 22 as 21
52-37-500	CONTRIBUTION FROM DEVELOPER	-	-	-	-	-	
52-37-600	TAXES - SWSSD	-	28,667	-	28,667	29,000	
TOTAL UTILITY REVENUE		641,623	692,667	849,422	873,667	883,000	
<i>INTEREST, MISC</i>							
52-38-100	INTEREST EARNINGS	1,103	-	280	-	280	
52-38-900	MISCELLANEOUS	217	-	2,000	-	2,000	
TOTAL INTEREST, MISC		1,320	-	2,280	-	2,280	
TOTAL SEWER FUND REVENUE		642,944	692,667	851,701	873,667	885,280	
SEWER FUND EXPENDITURES							
52-40-110	WAGES - PERM EMPLOYEES	66,821	127,000	96,197	127,000	132,540	2021 missing some WWTP costs, 2% COLA for 2022
52-40-130	FICA	2,332	7,000	6,794	7,000	10,139	
52-40-140	EMPLOYEE BENEFITS	21,153	44,500	15,324	44,500	44,500	
52-40-210	TRAINING	349	408	280	408	280	
52-40-240	OFFICE SUPPLIES AND EXPENSE	7,886	6,000	1,717	6,000	6,000	
52-40-250	EQUIP MAINTENANCE & SUPPLIES	48,434	65,000	14,868	65,000	65,000	
52-40-260	VEHICLE MAINTENANCE	3,423	4,046	-	4,046	4,000	
52-40-270	UTILITIES	31,442	25,000	8,436	25,000	25,000	
52-40-310	PROF/TECH SERVICES	13,146	20,000	30,000	30,000	30,000	21 fees include upcoming GIS services of \$10,000
52-40-320	PHOSPHOROUS REMOVAL	974	3,060	4	3,060	3,060	
52-40-510	INSURANCE AND SURETY BONDS	22,439	25,000	30,317	25,000	31,833	Bring up to insurance increases.
52-40-610	CONTRACTED SERVICES	544	-	-	-	-	
52-40-620	DISPOSAL	2,851	3,800	6,933	3,800	7,000	
52-40-650	DEPRECIATION	390,648	390,000	400,000	400,000	410,000	
52-40-710	SWSSD ASSESSMENT	-	28,667	29,000	28,667	29,000	
52-40-790	CAPITAL OUTLAY - OTHER	-	-	560	-	6,000	
52-40-810	DEBT SERVICE - PRINCIPAL	-	275,000	275,000	275,000	278,000	
TOTAL SEWER FUND EXPENDITURES		612,443	1,024,481	915,431	1,044,481	1,082,353	
EXCESS OVER (UNDER) REVENUE		30,501	(331,814)	(63,730)	(170,814)	(197,073)	