Exhibit 1

City of Willoughby Hills, Ohio
Schedule of Assessed Property Valuation
Valuation Years 2000 thru 2015, Collection Years 2001 thru 2016

Year		Property Valuation											
		Real Property				Tangible Personal Property				Total			
Collection	Valuation	Residential	Commercial	Total	% Change Vs. Prior Year	Utilities	General	Total	% Change Vs. Prior Year	Total	% Change Vs. Prior Year	Appraisal Update	Total Property Tax Revenue
2016	2015	$188,981,190	$51,552,340	$240,533,530	-3.6%	$5,182,520	$0	$5,182,520	3.1%	245,716,050	-3.5%	U	$1,550,500*
2015	2014	$187,550,850	$62,070,590	$249,621,440	-0.6%	$5,026,180	$0	$5,026,180	5.7%	254,647,620	-0.5%		$1,596,105
2014	2013	$187,145,370	$63,942,660	$251,088,030	-1.7%	$4,757,300	$0	$4,757,300	10.9%	255,845,330	-1.5%		$1,624,347
2013	2012	$186,161,720	$69,163,150	$255,324,870	-10.4%	$4,289,410	$0	$4,289,410	8.5%	259,614,280	-10.2%	R	$1,569,252
2012	2011	$206,367,930	$78,738,290	$285,106,220	0.0%	$3,953,680	$0	$3,953,680	3.7%	289,059,900	0.0%		$1,851,103
2011	2010	$206,300,240	$78,821,620	$285,121,860	-0.6%	$3,811,890	$0	$3,811,890	-9.3%	288,933,750	-0.7%		$1,934,113
2010	2009	$205,607,040	$81,176,760	$286,783,800	-8.0%	$3,723,220	$481,720	$4,204,940	-5.4%	290,988,740	-7.9%	U	$1,852,492
2009	2008	$230,566,500	$81,013,150	$311,579,650	1.6%	$3,483,770	$963,440	$4,447,210	-57.6%	316,026,860	-0.3%		$2,007,601
2008	2007	$226,304,470	$80,253,620	$306,558,090	4.0%	$3,298,910	$7,185,383	$10,484,293	-7.6%	317,042,383	3.5%		$2,053,778
2007	2006	$220,193,270	$74,667,000	$294,860,270	7.0%	$4,949,400	$6,400,575	$11,349,975	-31.3%	306,210,245	4.8%	R	$2,070,448
2006	2005	$205,082,350	$70,594,730	$275,677,080	2.0%	$5,188,620	$11,321,615	$16,510,235	-19.7%	292,187,315	0.5%		$1,915,336
2005	2004	$200,215,020	$69,942,040	$270,157,060	2.0%	$5,623,790	$14,941,550	$20,565,340	-5.2%	290,722,400	1.5%		$1,758,165
2004	2003	$199,535,480	$65,218,720	$264,754,200	16.9%	$4,921,980	$16,769,735	$21,691,715	-1.1%	286,445,915	15.3%	U	
2003	2002	$167,168,600	$59,402,060	$226,570,660	2.0%	$5,163,280	$16,759,659	$21,922,939	5.0%	248,493,599	2.2%		
2002	2001	$166,042,140	$56,151,820	$222,193,960	0.3%	$5,068,070	$15,810,614	$20,878,684	-2.9%	243,072,644	0.0%		
2001	2000	$165,739,180	$55,813,270	$221,552,450		$6,146,470	$15,354,128	$21,500,598		243,053,048		R	

* Budget

Year		Property Tax Millage								
		Inside Millage					Outside Millage			
Collection	Valuation	General	Police Pension	Debt Service	Employee Termination	Total Inside Millage	EMS/Fire	Road Maint.	Total Outside Millage	Total Gross Millage Levied
2016	2015	2.14	0.30	0.47	0.09	3.00	1.80	2.50	4.30	7.30
2015	2014	2.14	0.30	0.47	0.09	3.00	1.80	2.50	4.30	7.30
2014	2013	2.14	0.30	0.47	0.09	3.00	1.80	2.50	4.30	7.30
2013	2012	2.14	0.30	0.47	0.09	3.00	1.80	2.50	4.30	7.30
2012	2011	2.14	0.30	0.47	0.09	3.00	1.80	2.50	4.30	7.30
2011	2010	2.14	0.30	0.47	0.09	3.00	1.80	2.50	4.30	7.30
2010	2009	2.14	0.30	0.47	0.09	3.00	1.80	2.50	4.30	7.30
2009	2008	2.14	0.30	0.47	0.09	3.00	1.80	2.50	4.30	7.30
2008	2007	2.14	0.30	0.47	0.09	3.00	1.80	2.50	4.30	7.30
2007	2006	2.14	0.30	0.47	0.09	3.00	1.80	2.50	4.30	7.30
2006	2005	2.14	0.30	0.47	0.09	3.00	1.80	2.50	4.30	7.30
2005	2004	2.34	0.30	0.27	0.09	3.00	1.80	2.60	4.40	7.40
2004	2003	2.34	0.30	0.27	0.09	3.00	1.80	2.60	4.40	7.40
2003	2002	2.34	0.30	0.36	0.00	3.00	1.80	2.60	4.40	7.40
2002	2001	2.33	0.30	0.37	0.00	3.00	1.80	2.60	4.40	7.40
2001	2000	2.33	0.30	0.37	0.00	3.00	1.80	2.60	4.40	7.40

R - Reappraisal

U - Update

Source: Lake County Auditor

Exhibit 2

City of Willoughby Hills, Ohio
Schedule of Income Tax Revenue
For the Years Ended December 31 2003 Through 2015

Source	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Withholding	2,353,601.67	2,366,900.94	2,364,269.20	2,451,082.77	2,354,761.73	1,766,132.89	1,719,829.47	1,817,035.51	1,771,631.66	1,615,791.99	1,490,843.40	1,556,609.17	1,398,434.12
Net Profits	467,321.11	578,114.42	628,485.97	480,845.39	517,591.92	387,998.63	199,840.18	253,557.23	273,610.04	287,172.73	214,880.06	207,788.64	349,366.80
Residents	1,717,198.61	1,641,968.88	1,539,317.46	1,658,443.80	1,436,256.92	1,290,948.06	1,350,577.66	1,334,852.33	1,219,938.23	1,209,885.29	1,111,306.93	1,033,967.83	968,437.75
Penalty & Interest	192,206.09	150,976.35	117,307.98	72,839.23	64,355.20	83,677.66	36,295.27	51,923.78	76,419.01	117,541.42	51,212.94	47,202.21	44,327.22
Refunds & Adjustments	(109,850.24)	(90,109.50)	(80,506.16)	(139,148.66)	(95,356.85)	(99,058.00)	(67,274.74)	(7,570.46)	(54,093.33)	67,176.92	(49,419.18)	(76,170.69)	(21,189.13)
Total	4,620,477.24	4,647,851.09	4,568,874.45	4,524,062.53	4,277,608.92	3,429,699.24	3,239,267.84	3,449,798.39	3,287,505.61	3,297,568.35	2,818,824.15	2,769,397.16	2,739,376.76
Budget	4,741,800.00	4,361,200.00	4,361,200.00	4,670,800.00	3,958,700.00	3,511,300.00	3,593,300.00	3,400,000.00					
% of Budget Collected	97.44%	106.57%	104.76%	96.86%	108.06%	97.68%	90.15%	101.46%					
% Change vs. Prior Year													
Withholding	-0.5%	-3.4%	0.4%	4.1%	33.3%	2.7%	-5.3%	2.6%	9.6%	8.4%	-4.2%	11.3%	
Net Profits	-25.6%	20.2%	21.4%	-7.1%	33.4%	94.2%	-21.2%	-7.3%	-4.7%	33.6%	3.4%	-40.5%	
Residents	11.6%	-1.0%	7.2%	15.5%	11.3%	-4.4%	1.2%	9.4%	0.8%	8.9%	7.5%	6.8%	
Penalty & Interest	63.8%	107.3%	82.3%	13.2%	-23.1%	130.5%	-30.1%	-32.1%	-35.0%	129.5%	8.5%	6.5%	
Refunds & Adj.	36.4%	-35.2%	-15.6%	45.9%	-3.7%	47.2%	788.6%	-86.0%	-180.5%	-235.9%	-35.1%	259.5%	
Total	1.1%	2.7%	6.8%	5.8%	24.7%	5.9%	-6.1%	4.9%	-0.3%	17.0%	1.8%	1.1%	
%of Total													
Withholding	50.9%	50.9%	51.7%	54.2%	55.0%	51.6%	53.1%	52.7%	53.9%	49.0%	53.0%	56.3%	51.0%
Net Profits	10.1%	12.4%	13.8%	10.6%	12.1%	11.3%	6.2%	7.3%	8.3%	8.7%	7.6%	7.5%	12.8%
Residents	37.2%	35.3%	33.7%	36.7%	33.6%	37.6%	41.7%	38.7%	37.1%	36.7%	39.4%	37.3%	35.4%
Penalty & Interest	4.2%	3.2%	2.6%	1.6%	1.5%	2.4%	1.1%	1.5%	2.3%	3.6%	1.8%	1.7%	1.6%
Refunds & Adj.	-2.4%	-1.9%	-1.8%	-3.1%	-2.2%	-2.9%	-2.1%	-0.2%	-1.6%	2.0%	-1.8%	-2.8%	-0.8%
Total	100.0%	99.9%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Exhibit 3

City of Willoughby Hills, Ohio
Schedule of City Funding Provided by the State of Ohio
For the Years Ended December 31, 2005 Through 2015
And Budget Year 2016

Year	Property Tax Rollbacks & Reimbursements	Local Government Fund	Estate Tax	Cigarrette & Liquor Taxes	Motor Vehicle Registration Fee	Gas Tax	Total	% Change vs. Prior Year
2016*	$218,700	$402,000	$16,300	$15,500	$267,800	$231,900	$1,152,200	2.1%
2015	$218,162	$400,896	$4,283	$13,414	$262,481	$229,592	$1,128,828	-5.6%
2014	$228,133	$373,664	$94,068	$15,161	$256,025	$228,771	$1,195,822	-4.3%
2013	$221,736	$381,944	$151,204	$16,707	$252,931	$225,007	$1,249,530	-28.0%
2012	$233,954	$500,590	$508,310	$14,632	$254,433	$224,370	$1,736,288	15.0%
2011	$249,784	$701,895	$76,389	$14,897	$248,251	$219,244	$1,510,461	-5.8%
2010	$357,038	$704,135	$64,396	$13,867	$245,978	$217,991	$1,603,405	-16.2%
2009	$374,314	$694,842	$383,631	$15,168	$217,295	$229,060	$1,914,311	14.8%
2008	$243,996	$829,131	$108,217	$14,534	$245,757	$226,078	$1,667,714	-13.4%
2007	$321,268	$824,346	$284,176	$14,947	$176,875	$303,355	$1,924,968	3.3%
2006	$102,588	$822,883	$445,507	$12,745	$144,897	$335,437	$1,864,055	14.8%
2005	$218,857	$823,325	$140,564	$11,890	$148,514	$280,210	$1,623,360	

* Budget

City of Willoughby Hills, Ohio
Schedule of Mayor's Court Revenue
For the Years Ended December 31, 2005 Through 2015 and Budget Year 2016

Year	Fines & Forfeitures	Court Costs	Total	% Change vs. Prior Year
2016*	$581,900	$441,800	$1,023,700	5.5%
2015*	$549,662	$420,777	$970,438	11.5%
2014	$468,818	$401,231	$870,049	-10.4%
2013	$526,059	$445,448	$971,507	4.3%
2012	$498,784	$432,914	$931,698	7.0%
2011	$454,690	$416,020	$870,710	-20.8%
2010	$625,947	$473,045	$1,098,992	52.5%
2009	$491,864	$228,554	$720,418	-9.3%
2008	$574,296	$219,999	$794,295	2.0%
2007	$556,719	$221,644	$778,363	41.0%
2006	$392,262	$159,612	$551,874	-11.8%
2005	$450,560	$175,296	$625,856	

* Budget

City of Willoughby Hills, Ohio
Schedule of Sewer Revenue
For the Years Ended December 31, 2005 Through 2015 and Budget Year 2016

Year	Charges for Service	% Change vs. Prior Year	Billed Consumption (MCF)	% Change vs. Prior Year
2016*	$1,898,600	20.0%	220,000	8.2%
2015	$1,582,139	4.5%	203,291	-3.9%
2014	$1,514,521	14.9%	211,493	0.9%
2013	$1,317,920	15.1%	209,588	-4.7%
2012	$1,145,467	25.4%	219,858	5.8%
2011	$913,545	1.9%	207,775	-4.7%
2010	$896,084	7.2%	217,969	5.9%
2009	$836,052	19.8%	205,737	-2.4%
2008	$697,815	-4.6%	210,773	-2.7%
2007	$731,547	-13.3%	216,552	23.4%
2006	$843,408	-0.1%	175,422	-12.4%
2005	$844,620		200,340	

* Budget

City of Willoughby Hills, Ohio
Schedule of Budgeted and Actual Obligations
For the Budget Years Ending December 31, 2008 Through 2015 and Budget Year 2016

General Fund

	2016 Budget	2015 Budget	2015 Actual	2014 Budget	2014 Actual	2013 Budget	2013 Actual	2012 Budget	2012 Actual	2011 Budget	2011 Actual	2010 Budget	2010 Actual	2009 Actual	2008 Actual
Administration	1,260,100.00	1,298,850.00	1,193,116.42	1,282,200.00	1,195,347.27	1,316,100.00	1,248,374.30	1,494,800.00	1,361,766.54	1,664,900.00	1,556,999.00	1,441,300.00	1,320,952.00	1,492,488.11	1,445,100.78
Mayor's Court	102,600.00	77,600.00	71,380.15	74,700.00	67,679.22	69,300.00	60,320.32	63,000.00	59,849.67	65,500.00	53,023.80	61,450.00	58,050.85	62,978.10	61,140.20
Police	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500,400.00	2,437,861.12	2,355,948.21	2,402,413.75
Dispatch	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	467,000.00	445,474.94	431,497.85	380,845.89
Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,293,200.00	1,264,895.93	1,145,492.67	1,278,215.70
Safety Forces	3,913,500.00	4,084,800.00	3,680,912.46	4,078,200.00	3,509,604.33	4,027,600.00	4,027,600.00	4,061,300.00	3,699,925.80	3,714,300.00	3,714,300.00	0.00	0.00	0.00	0.00
Service	1,162,800.00	842,900.00	800,351.81	626,000.00	587,358.54	845,500.00	767,712.88	861,000.00	826,513.00	560,000.00	560,000.00	200,000.00	200,000.00	400,000.00	411,974.14
Recreation	41,400.00	33,100.00	30,220.51	28,200.00	28,318.27	27,100.00	24,191.54	38,500.00	28,749.60	37,000.00	35,703.81	65,100.00	59,741.09	63,743.85	58,125.99
Community Center	203,200.00	195,050.00	176,659.90	184,500.00	174,017.19	177,700.00	153,301.49	186,500.00	180,240.65	178,800.00	177,021.26	89,300.00	74,474.71	75,389.27	75,017.81
Building	136,800.00	134,500.00	119,855.59	131,600.00	129,063.10	134,000.00	126,911.20	162,400.00	153,706.33	155,500.00	144,800.17	144,300.00	139,018.44	128,178.12	124,523.68
Total	6,820,400.00	6,666,800.00	6,072,496.84	6,405,400.00	5,691,387.92	6,597,300.00	6,408,411.73	6,867,500.00	6,310,751.59	6,376,000.00	6,241,848.04	6,262,050.00	6,000,469.08	6,155,716.18	6,237,357.94

All Funds

Operating Expenses	2016 Budget	2016 Budget	2016 Budget	2014 Budget	2014 Actual	2013 Budget	2013 Actual	2012 Budget	2012 Actual	2011 Budget	2011 Actual	2010 Budget	2010 Actual	2009 Actual	2008 Actual
Administration	1,427,200.00	1,383,850.00	1,226,795.04	1,367,900.00	1,236,271.29	1,726,400.00	1,484,505.89	1,760,500.00	1,494,263.57	1,935,737.00	1,671,340.34	1,727,639.50	1,412,502.46	1,533,223.46	1,680,189.22
Net Debt Service	1,722,400.00	1,570,251.53	1,553,439.27	2,948,100.00	2,856,904.23	2,035,600.00	2,032,442.20	1,751,000.00	1,746,426.08	1,339,000.00	1,336,056.61	1,315,400.00	1,294,291.79	1,349,368.72	937,038.91
Mayor's Court	167,200.00	158,500.00	148,221.29	158,000.00	142,038.03	150,900.00	133,931.17	142,900.00	130,522.79	143,200.00	124,570.73	145,450.00	130,392.32	150,970.35	130,107.78
Police	3,034,150.00	3,278,300.00	2,869,121.79	3,007,750.00	2,745,322.79	3,302,650.00	2,831,203.39	3,302,154.00	2,863,727.90	3,195,500.00	2,989,920.39	2,887,655.56	2,687,939.68	2,568,553.19	3,015,309.85
Dispatch	618,000.00	683,000.00	534,824.06	663,500.00	531,556.24	638,200.00	522,937.54	634,200.00	539,109.51	426,100.00	418,328.60	517,000.00	500,787.76	952,643.60	592,305.87
Fire	2,026,608.91	2,039,000.00	1,947,237.58	2,090,450.00	1,914,143.78	2,075,950.00	1,958,044.48	2,606,200.00	2,551,074.58	2,187,100.00	2,050,550.17	1,998,200.00	1,883,843.61	1,929,880.26	2,093,105.84
Service	5,426,500.00	4,376,100.00	3,547,228.90	3,321,200.00	2,749,281.78	4,567,198.00	3,341,065.67	4,692,901.00	3,991,274.51	5,211,019.00	4,568,574.23	9,231,509.00	7,019,152.08	3,257,300.10	3,378,657.45
Recreation	142,500.00	121,200.00	54,425.23	99,700.00	51,247.32	96,800.00	49,020.80	118,400.00	80,301.50	107,200.00	61,225.75	135,900.00	94,259.25	161,423.28	141,858.87
Community Center	203,200.00	195,050.00	176,659.90	184,500.00	174,017.19	177,700.00	153,301.49	186,500.00	180,240.65	178,800.00	177,021.26	89,300.00	74,474.71	75,389.27	75,017.81
Building	341,300.00	334,300.00	226,852.89	276,000.00	249,068.05	188,400.00	146,261.20	226,800.00	218,841.63	218,900.00	194,593.91	205,700.00	185,046.83	154,974.82	133,873.68
Total Operating Expenses	15,109,058.91	14,139,551.53	12,284,805.95	14,117,100.00	12,649,850.70	14,959,798.00	12,652,713.83	15,421,555.00	13,795,782.72	14,942,556.00	13,592,181.99	18,253,754.06	15,282,690.49	12,133,727.05	12,177,465.28
Note Rollover Revenue	805,000.00	800,000.00	800,000.00	32,900.00	32,900.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,050,000.00	-
Total Operating Expenses	15,914,058.91	14,939,551.53	13,084,805.95	14,150,000.00	12,682,750.70	16,159,798.00	13,852,713.83	16,621,555.00	14,995,782.72	16,192,556.00	14,842,181.99	19,503,754.06	16,532,690.49	13,183,727.05	12,177,465.28
Interfund Transfers															
Administration	75,000.00	75,000.00	75,000.00	98,200.00	97,855.22	116,200.00	116,057.89	30,000.00	30,000.00	90,000.00	90,000.00	105,887.72	105,888.00	43,527.39	38,182.47
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,400.00	14,294.65	0.00	0.00
Mayor's Court	0.00	0.00	0.00												
Police	53,200	13,500	7,900	0	0	0	0	60,285	10,553	129,400	81,614	107,200	106,670	103,170	0
Dispatch	0.00	0.00	0.00	107,800.00	105,848.64	108,700.00	107,825.84	65,500.00	58,059.27	0.00	0.00	0.00	0.00	6,412.49	0.00
Fire	317,700.00	212,900.00	207,137.41	249,100.00	184,072.18	276,100.00	273,874.16	337,200.00	334,554.20	132,200.00	128,312.88	112,500.00	112,500.00	125,000.00	147,945.00
Safety Forces	3,913,500.00	4,084,800.00	3,680,912.46	4,078,200.00	3,509,604.33	4,027,600.00	4,027,600.00	4,061,300.00	3,699,925.80	3,714,300.00	3,714,300.00	0.00	0.00	0.00	0.00
Service	1,494,100.00	1,300,600.00	1,297,781.49	1,289,300.00	1,202,095.00	1,418,000.00	1,408,643.01	1,550,600.00	1,513,538.88	1,395,400.00	1,389,768.08	968,004.00	967,184.07	994,372.72	1,106,960.00
Recreation	53,200.00	44,100.00	41,177.09	40,300.00	39,040.85	35,200.00	32,291.54	48,500.00	35,971.70	45,200.00	43,065.86	35,495.49	31,122.76	7,854.65	61,914.30
Community Center	0.00	0.00	0.00												
Building	0.00	0.00	0.00												
Total Transfers	5,906,700.00	5,730,900.00	5,309,908.45	5,862,900.00	5,138,516.22	5,981,800.00	5,966,292.44	6,153,385.00	5,682,602.88	5,506,500.00	5,447,061.11	1,343,487.21	1,337,659.48	1,280,337.32	1,355,001.77
Total Expenditures	21,820,758.91	20,670,451.53	18,394,714.40	20,012,900.00	17,821,266.92	22,141,598.00	19,819,006.27	22,774,940.00	20,678,385.60	21,699,056.00	20,289,243.10	20,847,241.27	17,870,349.97	14,464,064.37	13,532,467.05

City of Willoughby Hills, Ohio
Schedule of Budgeted and Actual Obligations by Type
For the Budget Years Ending December 31, 2008 Through 2015 and Budget Year 2016

General Fund

	2016 Budget	2015 Budget	2015 Actual	2014 Budget	2014 Actual	2013 Budget	2013 Actual	2012 Budget	2012 Actual	2011 Budget	2011 Actual	2010 Budget	2010 Actual	2009 Actual	2008 Actual
Personal Services	$565,600	$589,900	$521,853	$574,000	$558,554	$540,700	$538,901	$512,100	$498,542	$460,100	$442,905	$3,245,900	$3,195,353	$3,227,554	$3,205,902
Benefits	143,700	145,000	129,515	147,100	134,658	155,700	145,200	177,200	149,916	142,000	131,585	1,061,650	1,022,947	943,877	916,370
Operations & Maintenance	1,259,000	1,196,100	1,092,096	1,194,600	1,076,953	1,248,200	1,074,520	1,342,400	1,229,292	1,462,600	1,357,355	1,721,800	1,552,402	1,540,758	1,677,111
Interfund Transfers	4,852,100	4,735,800	4,329,033	4,489,700	3,921,223	4,652,700	4,649,792	4,835,800	4,433,002	4,311,300	4,310,004	232,700	229,767	443,527	437,974
Total	$6,820,400	$6,666,800	$6,072,497	$6,405,400	$5,691,388	$6,597,300	$6,408,412	$6,867,500	$6,310,752	$6,376,000	$6,241,848	$6,262,050	$6,000,469	$6,155,716	$6,237,358

All Funds

	2016 Budget	2015 Budget	2015 Actual	2014 Budget	2014 Actual	2013 Budget	2013 Actual	2012 Budget	2012 Actual	2011 Budget	2011 Actual	2010 Budget	2010 Actual	2009 Actual	2008 Actual
Personal Services	$4,977,300	$4,986,600	$4,543,724	$4,873,200	$4,510,785	$4,873,353	$4,565,702	$4,952,824	$4,644,718	$4,719,820	$4,518,926	$4,623,500	$4,424,019	$4,581,187	$4,588,950
Benefits	1,675,800	1,637,900	1,438,134	1,563,100	1,402,626	1,564,411	1,408,798	1,621,221	1,473,969	1,481,941	1,420,013	1,512,200	1,398,644	1,366,501	1,298,179
Operations & Maintenance	6,733,559	6,034,800	4,839,508	4,734,700	3,878,876	6,486,434	4,645,772	7,404,204	6,191,033	7,400,345	6,315,762	10,802,004	8,165,119	4,823,644	5,350,376
Net Debt Service	1,722,400	1,570,252	1,553,439	1,981,000	1,889,804	2,035,600	2,032,442	1,751,000	1,746,426	1,339,000	1,336,057	1,315,400	1,294,292	1,349,369	937,039
Total Obligations	$15,109,059	$14,229,552	$12,374,805	$13,152,000	$11,682,091	$14,959,798	$12,652,714	$15,729,249	$14,056,146	$14,941,106	$13,590,757	$18,253,104	$15,282,073	$12,120,701	$12,174,544
Interfund Transfers	5,906,700	5,640,900	5,219,908	5,860,900	5,139,176	5,981,800	5,966,292	5,845,691	5,422,239	5,507,950	5,448,486	1,344,137	1,338,277	1,293,364	1,357,923
Note Rollovers	805,000	800,000	800,000	1,000,000	1,000,000	1,200,000	1,200,000	1,200,000	1,200,000	1,250,000	1,250,000	1,250,000	1,250,000	1,050,000	0
Total	$21,820,759	$20,670,452	$18,394,713	$20,012,900	$17,821,267	$22,141,598	$19,819,006	$22,774,940	$20,678,386	$21,699,056	$20,289,243	$20,847,241	$17,870,350	$14,464,064	$13,532,467

General Fund Benefits

Health Insurance	55,500	53,000	49,190	57,500	47,731	70,100	62,022	98,100	73,002	67,800	62,571	416,620	393,705	369,702	303,811
Pension & Uniform Benefits	88,200	92,000	80,325	89,600	86,927	85,600	83,178	79,100	76,914	74,200	69,014	645,030	629,243	574,175	612,559
Total	143,700	145,000	129,515	147,100	134,658	155,700	145,200	177,200	149,916	142,000	131,585	1,061,650	1,022,947	943,877	916,370

All Funds Benefits

Health Insurance	658,300	619,607	513,932	573,490	488,704	584,179	513,809	633,786	558,624	575,506	547,933	572,500	513,335	489,126	390,805
Pension & Uniform Benefits	1,017,500	1,018,293	924,202	989,610	913,922	980,232	894,989	987,435	915,345	906,436	872,080	939,700	885,309	877,375	907,374
Total	1,675,800	1,637,900	1,438,134	1,563,100	1,402,626	1,564,411	1,408,798	1,621,221	1,473,969	1,481,941	1,420,013	1,512,200	1,398,644	1,366,501	1,298,179

City of Willoughby Hills, Ohio
Schedule of Road Salt Expense
For the Years Ended December 31, 2007 Through 2015 and Budget Year 2016

Year	Average Price Per Ton	% Change vs. Prior Year	Tons Purchased	% Change vs. Prior Year	Total Expense	% Change vs. Prior Year
2016*	$51.00	-33.5%	3,300	4.4%	$168,300	-30.6%
2015	$76.74	98.9%	3,162	-2.1%	$242,645	94.8%
2014	$38.59	22.1%	3,228	-25.7%	$124,578	-9.2%
2013	$31.60	-30.4%	4,345	99.3%	$137,271	38.6%
2012	$45.42	-15.3%	2,180	10.9%	$99,026	-6.1%
2011	$53.65	-1.8%	1,967	-36.4%	$105,513	-37.5%
2010	$54.62	-12.4%	3,092	13.4%	$168,868	-0.7%
2009	$62.35	59.3%	2,728	-46.5%	$170,075	-14.7%
2008	$39.15	7.3%	5,094	14.1%	$199,440	22.5%
2007	$36.47		4,464		$162,804	

* Budget

City of Willoughby Hills, Ohio
Debt Schedule
December 31, 2015

	Original Issue Amount	Balance as of 12/31/15	Date Due	2016 Debt Service Requirement Principal	Interest	Total	2016 Total	Fund Due
Debt Summary								
General Obligation Debt								
Bonds	$3,121,000.00	$754,500.00		$284,500.00	$29,053.61	$313,553.61		
Loans - OPWC	50,000.00	40,000.00		5,000.00	0.00	5,000.00		
Notes	1,610,000.00	1,060,000.00		255,000.00	10,600.00	265,600.00		
Capital Leases	126,099.00	28,185.79		28,185.79	1,660.13	29,845.92		
Total GO Debt	$4,907,099.00	$1,882,685.79		$572,685.79	$41,313.74	$613,999.53		
Sewer Fund Debt								
Loans - OWDA	15,965,432.05	10,452,949.37		724,129.18	334,404.96	1,058,534.14		
Loans - OPWC	749,000.00	405,675.00		37,450.00	0.00	37,450.00		
Total Sewer Fund Debt	$16,714,432.05	$10,858,624.37		$761,579.18	$334,404.96	$1,095,984.14		
Total	$21,621,531.05	$12,741,310.16		$1,334,264.97	$375,718.70	$1,709,983.67		

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City of Willoughby Hills, Ohio
Debt Schedule
December 31, 2015

					Original Issue Amount	Balance as of 12/31/15	2016 Debt Service Requirement: Date Due	Principal	Interest	Total	2016 Total	Fund Due
General Obligation Debt												
Date of Issue	Date of Maturity		Authorizing Ordinance	Interest Rate	Original Issue Amount	Balance as of 12/31/15	Due	Principal	Interest	Total	Annual Total	Fund Due
General Obligation Bonds												
12/19/01	12/19/16	Fire Station Improvement	2001-42	5.05%	1,153,000.00	106,500.00	6/19/16	52,600.00	2,689.13	55,289.13		441
							12/19/16	53,900.00	1,360.98	55,260.98	110,550.11	
3/8/05	1/1/16	Fire Truck	2005-8	4.16%	768,000.00	93,000.00	1/1/16	93,000.00	2,097.15	95,097.15		444
								0.00	0.00	0.00	95,097.15	
7/1/04	1/1/21	Community Center	2004-6	4.11%	1,200,000.00	555,000.00	1/1/16	85,000.00	12,326.55	97,326.55		310
							7/1/16	0.00	10,579.80	10,579.80	107,906.35	
		Total 2016 Debt Service Requirement - GO Bonds			$3,121,000.00	$754,500.00		$284,500.00	$29,053.61	$313,553.61		
General Obligation Notes												
		Various Purpose Improvement Note - Series 2015										
3/10/15	3/10/16	2008-09 Public Safety Communications Center Project	2015-01	1.00%	650,000.00	300,000.00	3/10/16	100,000.00	3,000.00	103,000.00	103,000.00	423
3/10/15	3/10/16	2011 Fire Truck Acquisition	2015-01	1.00%	$450,000.00	$300,000.00	3/10/16	$50,000.00	$3,000.00	$53,000.00	53,000.00	234
3/10/15	3/10/16	2013 Street Projects	2015-01	1.00%	$250,000.00	$200,000.00	3/10/16	$50,000.00	2,000.00	$52,000.00	52,000.00	270
3/10/15	3/10/16	2015 Ambulance Acquisition	2015-02	1.00%	$110,000.00	$110,000.00	3/10/16	$25,000.00	1,100.00	$26,100.00	26,100.00	234
3/10/15	3/10/16	2015 Snow Plow Truck Acquisition	2015-03	1.00%	$150,000.00	$150,000.00	3/10/16	$30,000.00	1,500.00	$31,500.00	31,500.00	270
		Total Various Purpose Improvement Note		1.00%	$1,610,000.00	$1,060,000.00	3/10/16	$255,000.00	$10,600.00	$265,600.00		
		Total 2016 Debt Service Requirement - GO Notes			$1,610,000.00	$1,060,000.00		$255,000.00	$10,600.00	$265,600.00		
Ohio Public Works Commission (OPWC) Loans						805,000.00						
12/1/12	7/1/2023	Loan No. CU160 - Rodgers Road Slope Repair		0.00%	$50,000.00	$40,000.00	1/1/16	$2,500.00	$0.00	$2,500.00	2,500.00	270
							7/1/16	$2,500.00	$0.00	$2,500.00	2,500.00	270
		Total 2016 Debt Service Requirement - OPWC Loans			$50,000.00	$40,000.00		$5,000.00	$0.00	$5,000.00		
General Obligation Capital Leases												
8/1/11	8/1/16	Police Radio Equipment		5.89%	$126,099.00	$28,185.79	8/1/16	$28,185.79	$1,660.13	$29,845.92	29,845.92	800
		Total 2016 Debt Service Requirement - GO Leases			$126,099.00	$28,185.79		$28,185.79	$1,660.13	$29,845.92		
Total 2016 General Obligation Debt Service Requirement					**$4,907,099.00**	**$1,882,685.79**		**$572,685.79**	**$41,313.74**	**$613,999.53**		

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City of Willoughby Hills, Ohio
Debt Schedule
December 31, 2015

				Original Issue Amount	Balance as of 12/31/15	Date Due	2016 Debt Service Requirement Principal	Interest	Total	2016 Total	Fund Due
Sewer Enterprise Fund 610 Debt											
Ohio Water Development Authority (OWDA) Loans											
1/1/03	7/1/22	Loan No. 3497 - Oak Street	3.64%	$232,330.36	$100,874.05	1/1/16	$6,391.28	$1,835.92	$8,227.20		610
						7/1/16	6,507.61	1,719.59	8,227.20	16,454.40	
7/1/05	1/1/25	Loan No. 3787 - Euclid Creek Interceptor (ECI)	3.03%	3,682,533.31	2,144,667.09	1/1/16	98,256.77	32,491.70	130,748.47		610
						7/1/16	99,745.35	31,003.12	130,748.47	261,496.94	
1/1/08	7/1/27	Loan No. 4720 Sewer Lateral Construction (Route 6)	4.17%	140,984.75	97,991.53	1/1/16	3,187.82	2,043.12	5,230.94		610
						7/1/16	3,254.28	1,976.66	5,230.94	10,461.88	
1/1/08	7/1/27	Loan No. 4503 - Woodlands Sanitary Sewers (Osborne)	3.25%	501,650.84	338,660.91	1/1/16	11,650.57	5,503.24	17,153.81		610
						7/1/16	11,839.89	5,313.92	17,153.81	34,307.62	
1/1/08	7/1/27	Loan No. 4360 - ECTW Area B Euclid Creek Sewers	3.25%	7,757,445.75	5,073,115.19	1/1/16	174,524.68	82,438.12	256,962.80		610
						7/1/16	177,360.70	79,602.10	256,962.80	513,925.60	
4/8/10	7/1/31	Loan No. 5478 - Area C Planning & Construction	3.25%	3,650,487.04	2,697,640.60	1/1/16	65,175.56	45,768.29	110,943.85		610
						7/1/16	66,234.67	44,709.18	110,943.85	221,887.70	
		Total 2016 Debt Service Requirement - OWDA Loans		$15,965,432.05	$10,452,949		$724,129.18	$334,404.96	$1,058,534.14		
Ohio Public Works Commission (OPWC) Loans											
7/1/06	1/1/2026	Loan No. CG05F - Euclid Creek Interceptor	0.00%	$500,000.00	$262,500.00	1/1/16	$12,500.00	$0.00	$12,500.00		610
						7/1/16	12,500.00	0.00	12,500.00	25,000.00	
7/1/07	1/1/2027	Loan No. CG11H - ECTW Area B Sanitary Sewer Improvements	0.00%	249,000.00	143,175.00	1/1/16	6,225.00	0.00	6,225.00		610
						7/1/16	6,225.00	0.00	6,225.00	12,450.00	
		Total 2016 Debt Service Requirement - OPWC Loans		$749,000.00	$405,675.00		$37,450.00	$0.00	$37,450.00		
Total 2016 Sewer Enterprise Fund Debt Service				**$16,714,432.05**	**$10,858,624.37**		**$761,579.18**	**$334,404.96**	**$1,095,984.14**		

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