# City of Willoughby Hills, Ohio
## 2018 Budget Basis Actual Fund Summary

| Fund No. | Name | Available Fund Balance 1/1/2018 | Revenue | Actual Enc. Recovery | Obligations | Excess / (Deficit) | Interfund Transfers In | Interfund Transfers Out | Excess / (Deficit) After Transfers | Available Fund Balance 8/31/2018 |
|---|---|---|---|---|---|---|---|---|---|---|
| | **100 - General Fund** | | | | | | | | | |
| 110 | GENERAL FUND | 1,391,336.11 | 4,375,865.15 | 34,118.20 | 2,042,975.90 | 2,367,007.45 | | 2,595,535.08 | (228,527.63) | 1,162,808.48 |
| | **200 - Special Revenue Fund Group** | | | | | | | | | |
| | Safety Forces Operating Funds | | | | | | | | | |
| 220 | POLICE PENSION FUND | 32,525.43 | 51,765.13 | 0.00 | 52,180.61 | (415.48) | | | (415.48) | 32,109.95 |
| 234 | SAFETY FORCES FUND | 659,565.36 | 807,252.00 | 23,005.26 | 3,711,002.56 | (2,880,745.30) | 2,581,251.83 | 0.00 | (299,493.47) | 360,071.89 |
| 240 | FIRE LEVY FUND | 238,681.98 | 470,923.85 | 1,902.52 | 524,030.68 | (51,204.31) | 0.00 | | (51,204.31) | 187,477.67 |
| | Total Safety Forces Operating Funds | 930,772.77 | 1,329,940.98 | 24,907.78 | 4,287,213.85 | (2,932,365.09) | 2,581,251.83 | 0.00 | (351,113.26) | 579,659.51 |
| | Road Maintenance Funds | | | | | | | | | |
| 250 | ST. CONSTRUCTION MAIN & REPAIR | 281,795.69 | 310,639.66 | 30,738.74 | 573,067.76 | (231,689.36) | 0.00 | 21,500.00 | (253,189.36) | 28,606.33 |
| 260 | STATE HIGHWAY | 50,282.22 | 21,246.78 | 0.00 | 16,260.32 | 4,986.46 | | | 4,986.46 | 55,268.68 |
| 270 | ROAD LEVY | 538,682.44 | 428,449.64 | 46.81 | 474,769.17 | (46,272.72) | 0.00 | 151,800.00 | (198,072.72) | 340,609.72 |
| | Total Road Maintenance Funds | 870,760.35 | 760,336.08 | 30,785.55 | 1,064,097.25 | (272,975.62) | 0.00 | 173,300.00 | (446,275.62) | 424,484.73 |
| | Other Special Revenue Funds | | | | | | | | | |
| 202 | FEMA | (0.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | (0.00) |
| 203 | Law Enforcement Grants Fund | 929.43 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 929.43 |
| 210 | COURT IMPROVEMENT FUND | 113.41 | 17,670.75 | 0.00 | 19,382.33 | (1,711.58) | | | (1,711.58) | (1,598.17) |
| 215 | VETERANS MEMORIAL FUND | 1,615.60 | 41.54 | 0.00 | 215.00 | (173.46) | 0.00 | 0.00 | (173.46) | 1,442.14 |
| 218 | COMM CENTER COMPLES DONATION F | 227.94 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 227.94 |
| 225 | D.A.R.E FUND | 1,186.97 | 5.10 | 0.00 | 0.00 | 5.10 | | | 5.10 | 1,192.07 |
| 280 | RECREATION | 27,390.79 | 20,080.04 | 1,280.61 | 39,250.13 | (17,889.48) | 14,283.25 | 1,609.26 | (5,215.49) | 22,175.30 |
| 285 | PARK MAINTENANCE | 23,071.14 | 12,530.22 | 2.14 | 17,632.53 | (5,100.17) | | | (5,100.17) | 17,970.97 |
| 296 | EMPLOYEE TERMINATION FUND | 9,179.49 | 17,568.41 | 0.00 | 181.12 | 17,387.29 | 0.00 | 0.00 | 17,387.29 | 26,566.78 |
| 297 | W.H.I.S.P.E.R. FUND | 12,859.61 | 2,093.01 | 0.00 | (872.00) | 2,965.01 | | | 2,965.01 | 15,824.62 |
| 298 | GARFIELD PARK FUND | 5,294.00 | 20.89 | 0.00 | 0.00 | 20.89 | 0.00 | | 20.89 | 5,314.89 |
| | Total Special Revenue Fund Group | 1,883,401.50 | 2,160,287.02 | 56,976.08 | 5,427,100.21 | (3,209,837.11) | 2,595,535.08 | 174,909.26 | (789,211.29) | 1,094,190.21 |
| | **300 - Debt Service Fund Group** | | | | | | | | | |
| 310 | GENERAL BOND RETIREMENT | 195,100.59 | 467,485.76 | 141.10 | 2,323,726.67 | (1,856,099.81) | 858,296.81 | | (997,803.00) | (802,702.41) |
| 320 | SPECIAL ASSESSMENT RETIREMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 |
| | Total Debt Service Fund Group | 195,100.59 | 467,485.76 | 141.10 | 2,323,726.67 | (1,856,099.81) | 858,296.81 | 0.00 | (997,803.00) | (802,702.41) |
| | **400 - Capital Project Fund Group** | | | | | | | | | |
| 420 | CAPITAL IMPROVEMENT | 98,251.80 | 497.02 | 0.00 | 36,700.00 | (36,202.98) | 0.00 | 0.00 | (36,202.98) | 62,048.82 |
| 423 | CLASSIC TIF FUND | 73,569.93 | 65,792.61 | 0.00 | 788.00 | 65,004.61 | | 202,000.00 | (136,995.39) | (63,425.46) |
| 439 | GYMNASIUM CAPITAL IMPR FUND | 173,844.42 | 677.33 | 0.00 | 0.00 | 677.33 | | | 677.33 | 174,521.75 |
| 443 | PLEAS VALLEY ROAD BRIDGE MAINT | 104,448.00 | 492.31 | 0.00 | 32,001.89 | (31,509.58) | 21,500.00 | 0.00 | (10,009.58) | 94,438.42 |
| 444 | FIRE DEPT. CAP EQUIP. FUND | 74,147.72 | 137,920.48 | 73.66 | 8,400.00 | 129,594.14 | | 165,200.00 | (35,605.86) | 38,541.86 |
| 460 | RECREATION CAPITAL PROJ FUND | 32,414.27 | 1,618.01 | 455.83 | 11,518.39 | (9,444.55) | 1,609.26 | | (7,835.29) | 24,578.98 |
| | Total Capital Project Fund Group | 556,676.14 | 206,997.76 | 529.49 | 89,408.28 | 118,118.97 | 23,109.26 | 367,200.00 | (225,971.77) | 330,704.37 |
| | **600 - Enterprise Fund Group** | | | | | | | | | |
| 610 | SEWER SERVICE | 1,143,746.71 | 930,324.51 | 3,313.18 | 936,160.95 | (2,523.26) | | 339,296.81 | (341,820.07) | 801,926.64 |
| | Total Enterprise Fund Group | 1,143,746.71 | 930,324.51 | 3,313.18 | 936,160.95 | (2,523.26) | 0.00 | 339,296.81 | (341,820.07) | 801,926.64 |

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|---|---|---|---|---|---|---|---|---|---|---|
| | **800 - Trust & Agency Fund Group** | | | | | | | | | |
| 800 | DEA | 5,112.44 | 3.78 | 0.00 | 12,052.67 | (12,048.89) | | | (12,048.89) | (6,936.45) |
| 801 | LOCAL GOVERNMENT ESCROW | 1,004.69 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 1,004.69 |
| 802 | LAW ENFORCEMENT TRUST FUND | 36,239.87 | 21,502.34 | 0.00 | 43,896.13 | (22,393.79) | | | (22,393.79) | 13,846.08 |
| 803 | UST FUND- UNDERGROUND STORAGE | 11,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 11,000.00 |
| 805 | UNCLAIMED FUNDS | 38,708.77 | 1,896.20 | 0.00 | 350.00 | 1,546.20 | | | 1,546.20 | 40,254.97 |
| 808 | COMMUNITY CENTER ESCROW | 2,864.50 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 2,864.50 |
| 809 | PETTY CASH | 700.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 700.00 |
| 810 | POLITICAL SIGNS | 75.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 75.00 |
| 811 | D.A.R.E. DONATIONS | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 200.00 |
| 819 | ZONING ESCROW | 4,600.00 | 100.00 | 0.00 | 0.00 | 100.00 | | | 100.00 | 4,700.00 |
| 821 | CONSTRUCTION BONDS | 43,965.77 | 35,040.00 | 0.00 | 20,460.00 | 14,580.00 | | | 14,580.00 | 58,545.77 |
| 823 | ENGINEERING & INSPECTION DEPOS | 53,834.61 | 58,690.00 | 604.37 | 35,254.52 | 24,039.85 | | | 24,039.85 | 77,874.46 |
| | Total Trust & Agency Fund Group | 198,305.65 | 117,232.32 | 604.37 | 112,013.32 | 5,823.37 | 0.00 | 0.00 | 5,823.37 | 204,129.02 |
| | **Total All Funds** | **5,368,566.70** | **8,258,192.52** | **95,682.42** | **10,931,385.33** | **(2,577,510.39)** | **3,476,941.15** | **3,476,941.15** | **(2,577,510.39)** | **2,791,056.31** |