# City of Willoughby Hills, Ohio
## 2019 Budget Basis Actual Fund Summary

| Fund No. | Name | Available Fund Balance 1/1/2019 | Revenue | Actual Enc. Recovery | Obligations | Excess / (Deficit) | Interfund Transfers In | Interfund Transfers Out | Excess / (Deficit) After Transfers | Available Fund Balance 5/31/2019 |
|---|---|---|---|---|---|---|---|---|---|---|
| | **100 - General Fund** | | | | | | | | | |
| 110 | GENERAL FUND | 1,317,360.31 | 2,958,338.94 | 63,456.60 | 1,509,777.64 | 1,512,017.90 | | 1,834,024.14 | (322,006.24) | 995,354.07 |
| | **200 - Special Revenue Fund Group** | | | | | | | | | |
| | Safety Forces Operating Funds | | | | | | | | | |
| 220 | POLICE PENSION FUND | 31,947.70 | 39,450.74 | 0.00 | 47,232.18 | (7,781.44) | | | (7,781.44) | 24,166.26 |
| 234 | SAFETY FORCES FUND | 359,395.48 | 509,124.35 | 56,706.06 | 2,462,302.70 | (1,896,472.29) | 1,831,951.39 | 0.00 | (64,520.90) | 294,874.58 |
| 240 | FIRE LEVY FUND | 182,207.66 | 336,242.02 | 4,409.17 | 376,780.88 | (36,129.69) | 0.00 | | (36,129.69) | 146,077.97 |
| | Total Safety Forces Operating Funds | 573,550.84 | 884,817.11 | 61,115.23 | 2,886,315.76 | (1,940,383.42) | 1,831,951.39 | 0.00 | (108,432.03) | 465,118.81 |
| | Road Maintenance Funds | | | | | | | | | |
| 250 | ST. CONSTRUCTION MAIN & REPAIR | 145,089.86 | 315,885.97 | 72,950.24 | 848,487.12 | (459,650.91) | 0.00 | 15,000.00 | (474,650.91) | (329,561.05) |
| 260 | STATE HIGHWAY | 71,833.87 | 12,868.82 | 0.00 | 23,437.92 | (10,569.10) | | | (10,569.10) | 61,264.77 |
| 270 | ROAD LEVY | 628,941.37 | 297,955.63 | 39,074.63 | 374,804.60 | (37,774.34) | 0.00 | 2,500.00 | (40,274.34) | 588,667.03 |
| | Total Road Maintenance Funds | 845,865.10 | 626,710.42 | 112,024.87 | 1,246,729.64 | (507,994.35) | 0.00 | 17,500.00 | (525,494.35) | 320,370.75 |
| | Other Special Revenue Funds | | | | | | | | | |
| 202 | FEMA | 0.00 | 61,948.28 | 0.00 | 60,800.00 | 1,148.28 | 0.00 | | 1,148.28 | 1,148.28 |
| 203 | Law Enforcement Grants Fund | 929.43 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 929.43 |
| 210 | COURT IMPROVEMENT FUND | 703.81 | 12,889.00 | 0.00 | 13,991.48 | (1,102.48) | | | (1,102.48) | (398.67) |
| 215 | VETERANS MEMORIAL FUND | 1,445.42 | 5.90 | 0.00 | 284.17 | (278.27) | 0.00 | 0.00 | (278.27) | 1,167.15 |
| 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 | 1,195.35 | 4.54 | 0.00 | 0.00 | 4.54 | | | 4.54 | 1,199.89 |
| 280 | RECREATION | 23,891.59 | 6,600.84 | 54.30 | 11,325.14 | (4,670.00) | 2,072.75 | 1,591.94 | (4,189.19) | 19,702.40 |
| 285 | PARK MAINTENANCE | 21,070.02 | 8,426.79 | 100.46 | 8,874.65 | (347.40) | | | (347.40) | 20,722.62 |
| 296 | EMPLOYEE TERMINATION FUND | 31,697.12 | 11,900.14 | 0.00 | 21,818.05 | (9,917.91) | 0.00 | 0.00 | (9,917.91) | 21,779.21 |
| 297 | W.H.I.S.P.E.R. FUND | 19,464.15 | 174.07 | 0.00 | 0.00 | 174.07 | | | 174.07 | 19,638.22 |
| 298 | GARFIELD PARK FUND | 5,326.80 | 19.77 | 0.00 | 0.00 | 19.77 | 0.00 | | 19.77 | 5,346.57 |
| | Total Special Revenue Fund Group | 1,525,367.57 | 1,613,496.86 | 173,294.86 | 4,250,138.89 | (2,463,347.17) | 1,834,024.14 | 19,091.94 | (648,414.97) | 876,952.60 |
| | **300 - Debt Service Fund Group** | | | | | | | | | |
| 310 | GENERAL BOND RETIREMENT | 160,624.37 | 429,963.35 | 0.00 | 1,202,976.34 | (773,012.99) | 169,187.72 | | (603,825.27) | (443,200.90) |
| 320 | SPECIAL ASSESSMENT RETIREMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 |
| | Total Debt Service Fund Group | 160,624.37 | 429,963.35 | 0.00 | 1,202,976.34 | (773,012.99) | 169,187.72 | 0.00 | (603,825.27) | (443,200.90) |
| | **400 - Capital Project Fund Group** | | | | | | | | | |
| 420 | CAPITAL IMPROVEMENT | 109,915.58 | 33,857.93 | 0.00 | 17,531.96 | 16,325.97 | 0.00 | 0.00 | 16,325.97 | 126,241.55 |
| 423 | CLASSIC TIF FUND | 2,053.30 | 8.17 | 0.00 | 0.00 | 8.17 | | 0.00 | 8.17 | 2,061.47 |
| 439 | GYMNASIUM CAPITAL IMPR FUND | 174,929.68 | 662.75 | 0.00 | 0.00 | 662.75 | | | 662.75 | 175,592.43 |
| 443 | PLEAS VALLEY ROAD BRIDGE MAINT | 94,666.62 | 411.67 | 3,281.25 | 0.00 | 3,692.92 | 15,000.00 | 0.00 | 18,692.92 | 113,359.54 |
| 444 | FIRE DEPT. CAP EQUIP. FUND | 98,221.71 | 78,788.23 | 0.00 | 13,927.06 | 64,861.17 | | 0.00 | 64,861.17 | 163,082.88 |
| 460 | RECREATION CAPITAL PROJ FUND | 23,107.57 | 18,411.69 | 50.30 | 0.00 | 18,461.99 | 1,591.94 | | 20,053.93 | 43,161.50 |
| | Total Capital Project Fund Group | 502,894.46 | 132,140.44 | 3,331.55 | 31,459.02 | 104,012.97 | 16,591.94 | 0.00 | 120,604.91 | 623,499.37 |
| | **600 - Enterprise Fund Group** | | | | | | | | | |
| 610 | SEWER SERVICE | 1,454,513.82 | 493,473.44 | 198,326.86 | 977,925.91 | (286,125.61) | | 166,687.72 | (452,813.33) | 1,001,700.49 |
| | Total Enterprise Fund Group | 1,454,513.82 | 493,473.44 | 198,326.86 | 977,925.91 | (286,125.61) | 0.00 | 166,687.72 | (452,813.33) | 1,001,700.49 |

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|---|---|---|---|---|---|---|---|---|---|---|
| | **800 - Trust & Agency Fund Group** | | | | | | | | | |
| 800 | DEA | 0.44 | 3.63 | 0.00 | 0.00 | 3.63 | | | 3.63 | 4.07 |
| 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 | 31,904.36 | 15,027.31 | 1,216.63 | 31,814.00 | (15,570.06) | | | (15,570.06) | 16,334.30 |
| 803 | UST FUND- UNDERGROUND STORAGE | 11,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 11,000.00 |
| 805 | UNCLAIMED FUNDS | 40,254.97 | 5,527.02 | 100.00 | 68.00 | 5,559.02 | | | 5,559.02 | 45,813.99 |
| 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 | 4,700.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 4,700.00 |
| 821 | CONSTRUCTION BONDS | 38,645.77 | 40,330.00 | 0.00 | 32,880.00 | 7,450.00 | | | 7,450.00 | 46,095.77 |
| 823 | ENGINEERING & INSPECTION DEPOS | 60,644.46 | 17,410.00 | 34.52 | 22,570.00 | (5,125.48) | | | (5,125.48) | 55,518.98 |
| | Total Trust & Agency Fund Group | 191,994.19 | 78,297.96 | 1,351.15 | 87,332.00 | (7,682.89) | 0.00 | 0.00 | (7,682.89) | 184,311.30 |
| | **Total All Funds** | **5,152,754.72** | **5,705,710.99** | **439,761.02** | **8,059,609.80** | **(1,914,137.79)** | **2,019,803.80** | **2,019,803.80** | **(1,914,137.79)** | **3,238,616.93** |