

**CITY OF WILLOUGHBY HILLS**

FUND	DEPARTMENT	ACTIVITY	CODE #		
	Administration	Department Summary			
CLASSIFICATION		ACTUAL		BUDGET	
		2012	2013	2013	2014
<b>EXPENDITURES</b>					
51000	PERSONAL SERVICE	360,602	423,106	431,500	396,800
52000	BENEFITS	92,229	99,998	117,600	93,900
<u>OPERATIONS &amp; MAINTENANCE</u>					
53000	CONTRACT SERVICES	876,859	745,318	767,000	735,000
54000	OPERATIONS & MAINTENANCE	11,897	7,078	11,700	10,100
55000	OTHER OPERATIONS & MAINT.	69,688	38,467	62,500	61,900
56000	CAPITAL IMPROVEMENTS	72,683	154,414	293,600	56,600
58000	DEBT SERVICE	2,911,944	3,186,872	3,187,300	2,939,800
59000	NON-OPERATING EXPENDITURES	11,805	20,847	54,300	54,800
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		3,954,876	4,152,995	4,376,400	3,858,200
59100	INTERFUND TRANSFERS	30,000	116,058	116,200	98,200
<b>TOTAL EXPENDITURES</b>		4,437,707	4,792,158	5,041,700	4,447,100
				<b>Total</b>	
<b>CLASSIFICATION</b>				<b>Account</b>	<b>Classification</b>
<p><b>The Administration Activity is comprised of the following activities:</b></p> <p>110.110 - General Fund</p> <p><u>Special Revenue Funds</u></p> <p>215 - Vetrans Memorial Special Revenue Fund</p> <p>218 - Community Center Donation Special Revenue Fund</p> <p>296 - Employee Termination Fund</p> <p>297 - Whisper Program Fund</p> <p>298 - Garfield Park Fund</p> <p>Total Special Revenue Funds</p> <p><u>Debt Service Funds</u></p> <p>310 - GO Debt Service Fund</p> <p>320 - Special Assessment Debt Service Fund</p> <p>Total Debt Service Funds</p> <p><u>Capital Project Funds</u></p> <p>420 - Capital Improvement Fund</p> <p><u>Trust &amp; Agency Funds</u></p> <p>805 Unclaimed Moneys Trust Fund</p> <p>809 Petty Cash Trust Fund</p> <p>Total Trust &amp; Agency Funds</p> <p>Total - All Funds</p>				<p><b>Page</b></p> <p>Page E-2</p> <p>Page E-7</p> <p>Page E-8</p> <p>Page E-9</p> <p>Page E-10</p> <p>Page E-11</p> <p>Page E-12</p> <p>Page E-14</p> <p>Page E-15</p> <p>Page E-16</p> <p>Page E-17</p>	<p><b>Budget</b></p> <p>1,282,200</p> <p>600</p> <p>200</p> <p>23,100</p> <p>5,000</p> <p>4,000</p> <p>32,900</p> <p>2,980,200</p> <p>800</p> <p>2,981,000</p> <p>114,300</p> <p>36,000</p> <p>700</p> <p>36,700</p> <p>4,447,100</p>

**CITY OF WILLOUGHBY HILLS**

FUND	DEPARTMENT	ACTIVITY	CODE #		
General	Administration	Administration	110.110		
CLASSIFICATION		ACTUAL		BUDGET	
		2012	2013	2013	2014
<b>EXPENDITURES</b>					
51000	PERSONAL SERVICE	327,425	380,928	391,000	396,800
52000	BENEFITS	92,229	99,589	117,400	93,900
<u>OPERATIONS &amp; MAINTENANCE</u>					
53000	CONTRACT SERVICES	837,488	699,343	721,500	695,300
54000	OPERATIONS & MAINTENANCE	11,551	5,761	5,300	5,300
55000	OTHER OPERATIONS & MAINT.	69,285	38,045	60,200	60,200
56000	CAPITAL IMPROVEMENTS	14,192	5,970	14,600	14,600
58000	DEBT SERVICE	0	0	0	0
59000	NON-OPERATING EXPENDITURES	9,597	18,739	16,100	16,100
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		942,113	767,858	817,700	791,500
59100	INTERFUND TRANSFERS	0	0	0	0
<b>TOTAL EXPENDITURES</b>		1,361,767	1,248,374	1,326,100	1,282,200
				<b>Total</b>	
<b>CLASSIFICATION</b>				<b>Account</b>	<b>Classification</b>
51000	<b>PERSONAL SERVICE</b>				<b>396,800</b>
	<u>110.110.51110 - MAYOR</u>			24,600	
	Mayor	24,600			
	<u>110.110.51120 - COUNCIL</u>			46,000	
	Council Members - 6	37,980			
	President of Council	7,990			
	<u>110.110.51126 - COUNCIL CLERK</u>			47,400	
	Clerk of Council - PT	47,350			
	<u>110.110.51130 - LAW DIRECTOR</u>			26,700	
	Law Director - PT	26,700			
	<u>110.110.51137 - POLICE PROSECUTOR</u>			4,900	
	Police Prosecutor - PT	4,880			
	<u>110.110.51150 - FINANCE DIRECTOR</u>			35,200	
	Finance Director - PT (80% 110 Admin, 20% 610 Sewer)	35,210			
	<u>110.110.51152 - ASSISTANT FINANCE DIRECTOR</u>			43,800	
	Assistant Finance Director - FT (80% 110.110 20% 610.680 Sewer Fd)	43,750			
	<u>110.110.51154 - FINANCE ASSISTANT</u>			33,600	
	Finance Assistant - FT	33,630			
	<u>110.110.51237 - ADMINISTRATIVE ASSISTANT</u>			64,700	
	Mayor's Administrative Assistant - FT	64,700			
	<u>110.110.51173 - Economic Development Director</u>			49,300	
	Director	49,270			
	<u>110.110.51995 - Engineer</u>			13,100	
	Engineer - PT (2)	13,100			
	<u>110.110.51950 - OVERTIME</u>			6,000	
	Estimated	6,000			

**CITY OF WILLOUGHBY HILLS**

FUND	DEPARTMENT	ACTIVITY	CODE #
General	Administration	Administration	110.110
CLASSIFICATION			TOTALS
<b>53000</b>	<b><u>PERSONAL SERVICES (continued)</u></b>		
	<b><u>110.110.51994 - LONGEVITY PAY</u></b>		
	Longevity Pay - 2	1,500	1,500
<b>52000</b>	<b><u>BENEFITS</u></b>		<b>93,900</b>
	<b><u>110.110.52100 - HOSPITALIZATION</u></b>		25,300
	Medical Insurance - Base	26,040	
	Medical Insurance - Buyup	1,943	
	Dental Insurance - Base	1,518	
	Dental Insurance - Buyup	1,252	
	Vision Insurance	686	
	Employee Contribution	(6,584)	
	Life Insurance	414	
	<b><u>110.110.52101 - MEDICAL REIMBURSEMENT</u></b>		2,700
	Payment in lieu of coverage - 1	2,700	
	<b><u>110.110.52103 - MEDICAL CLAIMS PAID</u></b>		2,000
	Expenses not covered by Gap Insurance	2,000	
	<b><u>110.110.52104 - GAP INSURANCE</u></b>		2,500
	Medical Gap Insurance coverage	2,522	
	<b><u>110.110.52200 - PERS</u></b>		55,600
	Mayor's Office	13,443	
	Council Office	13,092	
	Law	4,428	
	Finance Department	15,874	
	Economic Development Department	6,898	
	Engineer	1,840	
	<b><u>110.110.52600 - MEDICARE</u></b>		5,800
	Mayor's Office	1,431	
	Council Office	1,353	
	Law	459	
	Finance Department	1,644	
	Economic Development Department	712	
	Engineer	191	
<b>53000</b>	<b><u>CONTRACT SERVICES</u></b>		<b>695,300</b>
	<b><u>110.110.53100 - ADVERTISING</u></b>		5,000
	Legal Advertising	5,000	
	<b><u>110.110.53110 - LEGAL EXPENSE</u></b>		66,000
	Police Prosecutor Services	22,898	
	General Legal Services	43,100	
	<b><u>110.110.53150 - MUNICIPAL COURT COSTS</u></b>		3,000
	City Share of Willoughby Municipal Court Operating Co	3,000	
	<b><u>110.110.53300 - INSURANCE</u></b>		71,000
	Commercial Property Insurance (20% of Total Estimated Policy Fee of \$88,000)	70,400	
	Flood Insurance	600	

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FUND	DEPARTMENT	ACTIVITY	CODE #
General	Administration	Administration	110.110
CLASSIFICATION			TOTALS
<b>53000</b>	<b><u>CONTRACT SERVICES (continued)</u></b>		
	<u>110.110.53400 - INCOME TAX COLLECTION COST</u>		127,800
	RITA Retainer - 3% of Estimated Tax Revenue	112,800	
	Subpoena Program	7,100	
	Delinquency Collection Services	7,900	
	<u>110.110.53410 - INCOME TAX REFUNDS</u>		500
	Estimated	500	
	<u>110.110.53602 - ENGINEERING - SPECIAL PROJECTS</u>		0
	Estimated Engineering Services	0	
	<u>110.110.53700 - SERVICE CONTRACTS</u>		67,700
	Website and E-Mail Hosting Service	1,300	
	Financial System Software Licensing Fee	9,400	
	COBRA Administration Services	900	
	Copier Lease	2,000	
	Copier Usage	1,100	
	Internet Equipment Auction Services	1,500	
	IT Support Services	38,000	
	Online Codified Ordinance Fee	400	
	Postage Machine Lease	1,100	
	Planning Services	5,000	
	Miscellaneous Services	7,000	
	<u>110.110.53752 - CITY NEWSLETTER</u>		2,400
	Printing	1,800	
	Mailing	600	
	<u>110.110.53800 - STATE EXAMINERS</u>		17,000
	2013 GAAP Conversion Services	16,000	
	2012/2013 Financial & Compliance Audit	0	
	Miscellaneous	1,000	
	<u>110.110.53810 - PROFESSIONAL SERVICES</u>		4,000
	Unspecified Services	4,000	
	<u>110.110.53900 - AUDITORS &amp; TREASURERS FEE</u>		5,000
	Estimated	5,000	
	<u>110.110.53901 - DRETAC Expense</u>		2,500
	Estimated	2,500	
	<u>110.110.53910 - WORKERS COMPENSATION</u>		163,000
	Estimated	159,000	
	Retrospective Rating Program Participation Fee	4,000	
	<u>110.110.53920 - COUNTY HEALTH</u>		84,400
	Lake County General Health District Assessment	84,400	
	<u>110.110.53930 - ELECTION EXPENSE</u>		0
	Estimated	0	
	<u>110.110.53940 - DEL TAX ADVERTISING</u>		100
	Estimated	100	
	<u>110.110.53998 - GEN FUND CURBSIDE EXP.</u>		62,900
	Recycling Services	24,000	
	Fuel Charges	37,300	
	Recycling Promotion	1,600	
	<u>110.110.53999 - ORANGE GARBAGE BAGS</u>		13,000
	Estimated	13,000	

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General	Administration	Administration	110.110
CLASSIFICATION			TOTALS
<b>54000</b>	<b><u>OPERATIONS &amp; MAINTENANCE</u></b>		<b>5,300</b>
	<u>110.110.54200 - FUEL</u>		4,000
	Mayor's Car Estimated	4,000	
	<u>110.110.54555 - SUPPLIES FOR ART GALLERY</u>		1,300
	Unspecified	1,300	
<b>55000</b>	<b><u>OTHER OPERATIONS &amp; MAINTENANCE</u></b>		<b>60,200</b>
	<u>110.110.55100 - DUES, PERMITS, LICENSES</u>		11,000
	Chagrin River Watershed Program	6,600	
	Employee Bonds	600	
	Lake County Mayors & Managers Association	100	
	Northeast Ohio Mayors & Managers Association	250	
	Rotary Club	760	
	Willoughby Area Chamber of Commerce	400	
	International Institute of Municipal Clerks	150	
	Ohio Municipal Clerks' Association	50	
	Western Reserve Municipal Clerks' Association	30	
	Ohio State Bar Association	310	
	American Planning Association Ohio Chapter	100	
	Ohio Economic Development Association	280	
	Cooperative Purchasing Program Memberships	500	
	Wholesale Club Memberships	200	
	Finance Department Groups	500	
	Miscellaneous	200	
	<u>110.110.55110 - MEETINGS</u>		1,000
	Unspecified	1,000	
	<u>110.110.55120 - SUBSCRIPTIONS</u>		200
	Unspecified	200	
	<u>110.110.55130 - SEMINARS &amp; EDUCATION</u>		4,000
	Unspecified	4,000	
	<u>110.110.55140 - TRAVEL</u>		3,000
	Unspecified	3,000	
	<u>110.110.55210 - OFFICE EXPENSE</u>		14,000
	Unspecified	14,000	
	<u>110.110.55215 - BANK CHARGES</u>		8,000
	Unspecified	8,000	
	<u>110.110.55220 - POSTAGE</u>		7,500
	Unspecified	7,500	
	<u>110.110.55230 - PRINTING EXPENSE</u>		3,500
	Purchase Orders	1,000	
	A/P Checks	500	
	Receipt Books	1,000	
	Miscellaneous	1,000	
	<u>110.110.55620 - VEHICLE MAINTENANCE</u>		2,000
	Miscellaneous	2,000	
	<u>110.110.55690 - MISCELLANEOUS</u>		5,000
	Unspecified	5,000	

**CITY OF WILLOUGHBY HILLS**

FUND	DEPARTMENT	ACTIVITY	CODE #
General	Administration	Administration	110.110
CLASSIFICATION			TOTALS
<b>55000</b>	<b><u>OTHER OPERATIONS &amp; MAINTENANCE (continued)</u></b>		
	<u>110.110.55900 - CIVIL SERVICE</u>		
	Miscellaneous	1,000	1,000
<b>56000</b>	<b><u>CAPITAL IMPROVEMENTS</u></b>		<b>14,600</b>
	<u>110.110.56200 - OFFICE EQUIPMENT</u>		
	Unspecified	3,000	3,000
	<u>110.110.56300 - EQUIPMENT</u>		
	Unspecified	1,500	1,500
	<u>110.110.56350 - CABLE TV EQUIPMENT</u>		
	Unspecified	500	500
	<u>110.110.56900 - CODIFICATION SERVICES</u>		
	Codification Services - 2012/2013 Ordinances	6,600	9,600
	Codification Services - Online Codification	3,000	
<b>59000</b>	<b><u>NON-OPERATING EXPENDITURES</u></b>		<b>16,100</b>
	<u>110.110.59700 - REFUNDS</u>		
	Cleveland Clinic Property Tax Refund No. 3 of 3	9,600	10,100
	Unspecified	500	
	<u>110.110.59701 - HIGHLAND HTS ADM TAX REV</u>		
	Highland Hts. Share of Airport Greens Admission Tax	6,000	6,000
	<u>110.900.59990 - RESERVE</u>		
	Contingency	0	0

**CITY OF WILLOUGHBY HILLS**

FUND	DEPARTMENT	ACTIVITY	CODE #		
Veterans' Memorial SR	Administration	Administration	215.110		
CLASSIFICATION		ACTUAL		BUDGET	
		2012	2013	2013	2014
<b>EXPENDITURES</b>					
51000	PERSONAL SERVICE	0	0	0	0
52000	BENEFITS	0	0	0	0
<u>OPERATIONS &amp; MAINTENANCE</u>					
53000	CONTRACT SERVICES	0	0	0	0
54000	OPERATIONS & MAINTENANCE	346	1,317	1,300	600
55000	OTHER OPERATIONS & MAINT.	0	18	100	0
56000	CAPITAL IMPROVEMENTS	0	45,566	45,600	0
58000	DEBT SERVICE	0	0	0	0
59000	NON-OPERATING EXPENDITURES	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		346	46,901	47,000	600
59100	INTERFUND TRANSFERS	0	0	0	0
<b>TOTAL EXPENDITURES</b>		346	46,901	47,000	600
				Total	
CLASSIFICATION				Account	Classification
54000	<b>OPERATIONS &amp; MAINTENANCE</b>				600
	<u>215.110.54500 - MATERIALS &amp; SUPPLIES</u>			400	
	Miscellaneous	400			
	<u>215.110.54505 - FLOWERS FOR VETS MEMORIAL</u>			200	
	Miscellaneous	200			

**CITY OF WILLOUGHBY HILLS**

FUND		DEPARTMENT	ACTIVITY		CODE #	
Comm Cntr Donation SR		Administration	Recreation		218.110	
CLASSIFICATION			ACTUAL		BUDGET	
			2012	2013	2013	2014
<b>EXPENDITURES</b>						
51000	PERSONAL SERVICE		0	0	0	0
52000	BENEFITS		0	0	0	0
	<u>OPERATIONS &amp; MAINTENANCE</u>					
53000	CONTRACT SERVICES		0	0	0	0
54000	OPERATIONS & MAINTENANCE		0	0	200	200
55000	OTHER OPERATIONS & MAINT.		0	0	0	0
56000	CAPITAL IMPROVEMENTS		0	0	0	0
58000	DEBT SERVICE		0	0	0	0
59000	NON-OPERATING EXPENDITURES		0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>			0	0	200	200
59100	INTERFUND TRANSFERS		0	0	0	0
<b>TOTAL EXPENDITURES</b>			0	0	200	200
					<b>Total</b>	
<b>CLASSIFICATION</b>					<b>Account</b>	<b>Classification</b>
54000	<u>OPERATIONS &amp; MAINTENANCE</u>					<b>200</b>
	<u>218.110.49500 - COMM CENTER COMP EXPENSES</u>				200	
	Miscellaneous		200			

**CITY OF WILLOUGHBY HILLS**

FUND		DEPARTMENT		ACTIVITY		CODE #	
Employee Term SR		Administration		Administration		296.110	
CLASSIFICATION				ACTUAL		BUDGET	
				2012	2013	2013	2014
<b>EXPENDITURES</b>							
51000	PERSONAL SERVICE			33,178	40,326	40,500	0
52000	BENEFITS			0	106	200	0
	<u>OPERATIONS &amp; MAINTENANCE</u>						
53000	CONTRACT SERVICES			284	304	400	400
54000	OPERATIONS & MAINTENANCE			0	0	0	0
55000	OTHER OPERATIONS & MAINT.			404	404	500	0
56000	CAPITAL IMPROVEMENTS			0	0	0	0
58000	DEBT SERVICE			0	0	0	0
59000	NON-OPERATING EXPENDITURES			0	0	0	500
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>				688	708	900	900
59100	INTERFUND TRANSFERS			0	2,950	3,000	22,200
<b>TOTAL EXPENDITURES</b>				33,865	44,089	44,600	23,100
CLASSIFICATION						Total	
						Account	Classification
51000	<u>PERSONAL SERVICE</u>						0
	<u>296.110.51995 - TERMINATION PAY</u>					0	
	Retirement Compensated Absence Payouts			0			
52000	<u>BENEFITS</u>						0
	<u>296.110.52600 - MEDICARE</u>					0	
	Retirement Compensated Absence Payouts			0			
53000	<u>CONTRACT SERVICES</u>						400
	<u>296.110.53900 - AUDITORS &amp; TREASURERS FEE</u>					300	
	Estimated Fees related to Property Tax Collections			250			
	<u>296.110.53901 - DRETAC EXPENSE</u>					100	
	Estimated Fees related to Property Tax Collections			50			
59000	<u>NON-OPERATING EXPENDITURES</u>						500
	<u>296.110.59700 - REFUNDS</u>					500	
	Cleveland Clinic Property Tax Refund No. 3 of 3			500			
59100	<u>INTERFUND TRANSFERS</u>						22,200
	<u>296.240.59115 - ADVANCE REPAYMENT TO FUND 23</u>					22,200	
	Repayment of 2013 Interfund Advance			22,200			

**CITY OF WILLOUGHBY HILLS**

FUND	DEPARTMENT	ACTIVITY	CODE #		
WHISPER Program SR	Administration	Administration	297.110		
CLASSIFICATION		ACTUAL		BUDGET	
		2012	2013	2013	2014
<b>EXPENDITURES</b>					
51000	PERSONAL SERVICE	0	0	0	0
52000	BENEFITS	0	0	0	0
	<u>OPERATIONS &amp; MAINTENANCE</u>				
53000	CONTRACT SERVICES	0	0	0	0
54000	OPERATIONS & MAINTENANCE	0	0	0	0
55000	OTHER OPERATIONS & MAINT.	0	0	0	0
56000	CAPITAL IMPROVEMENTS	3,529	2,025	8,400	5,000
58000	DEBT SERVICE	0	0	0	0
59000	NON-OPERATING EXPENDITURES	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		3,529	2,025	8,400	5,000
59100	INTERFUND TRANSFERS	0	0	0	0
<b>TOTAL EXPENDITURES</b>		3,529	2,025	8,400	5,000
			Total		
CLASSIFICATION			Account	Classification	
53000	<u>CONTRACT SERVICES</u>			0	0
	<u>297.110.53700 - SERVICE CONTRACTS</u>			0	
	Miscellaneous		0		
54000	<u>OPERATIONS &amp; MAINTENANCE</u>			0	0
	<u>297.110.54600 - SUPPLIES</u>			0	
	Miscellaneous		0		
56000	<u>CAPITAL IMPROVEMENTS</u>			5,000	5,000
	<u>297.110.56360 - WHISPER EXPENSE</u>			5,000	
	Miscellaneous		5,000		

**CITY OF WILLOUGHBY HILLS**

FUND		DEPARTMENT		ACTIVITY		CODE #	
Gafield Park SR		Administration		Administration		298.110	
CLASSIFICATION				ACTUAL		BUDGET	
				2012	2013	2013	2014
<b>EXPENDITURES</b>							
51000	PERSONAL SERVICE			0	0	0	0
52000	BENEFITS			0	0	0	0
	<u>OPERATIONS &amp; MAINTENANCE</u>						
53000	CONTRACT SERVICES			0	0	0	0
54000	OPERATIONS & MAINTENANCE			0	0	4,900	4,000
55000	OTHER OPERATIONS & MAINT.			0	0	0	0
56000	CAPITAL IMPROVEMENTS			0	0	0	0
58000	DEBT SERVICE			0	0	0	0
59000	NON-OPERATING EXPENDITURES			0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>				0	0	4,900	4,000
59100	INTERFUND TRANSFERS			0	0	0	0
<b>TOTAL EXPENDITURES</b>				0	0	4,900	4,000
						Total	
CLASSIFICATION						Account	Classification
54000	<u>OPERATIONS &amp; MAINTENANCE</u>						4,000
	<u>298.110.54500 - SUPPLIES</u>					4,000	
	Miscellaneous						

**CITY OF WILLOUGHBY HILLS**

FUND		DEPARTMENT		ACTIVITY		CODE #	
GO Debt Service		Administration		Debt Service		310.110	
CLASSIFICATION				ACTUAL		BUDGET	
				2012	2013	2013	2014
<b>EXPENDITURES</b>							
51000	PERSONAL SERVICE			0	0	0	0
52000	BENEFITS			0	0	0	0
	<u>OPERATIONS &amp; MAINTENANCE</u>						
53000	CONTRACT SERVICES			31,650	42,857	44,300	37,200
54000	OPERATIONS & MAINTENANCE			0	0	0	0
55000	OTHER OPERATIONS & MAINT.			0	0	1,000	1,000
56000	CAPITAL IMPROVEMENTS			0	0	0	0
58000	DEBT SERVICE			2,892,746	3,168,594	3,169,000	2,939,800
59000	NON-OPERATING EXPENDITURES			2,108	2,108	2,200	2,200
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>				2,926,504	3,213,559	3,216,500	2,980,200
59100	INTERFUND TRANSFERS			0	0	0	0
<b>TOTAL EXPENDITURES</b>				2,926,504	3,213,559	3,216,500	2,980,200
CLASSIFICATION						Total	
						Account	Classification
53000	<b>CONTRACT SERVICES</b>						<b>37,200</b>
	<u>310.110.53110 - LEGAL EXPENSES</u>					6,000	
	Bond Counsel Services			6,000			
	<u>310.110.53810 - PROFESSIONAL SERVICES</u>					6,100	
	Note Underwriter Services & Issuance Expenses			6,100			
	<u>310.110.53900 - AUDITOR &amp; TREASURER FEES</u>					21,000	
	Estimated Fees related to Property Tax Collections			21,000			
	<u>310.110.53901 - DRETAC EXPENSE</u>					4,100	
	Estimated Fees related to Delinquent Property Tax Collections			4,100			
55000	<b>OTHER OPERATIONS &amp; MAINTENANCE</b>						<b>1,000</b>
	<u>310.110.55690 - MISCELLANEOUS</u>					1,000	
	Miscellaneous			1,000			
58000	<b>DEBT SERVICE</b>						<b>2,939,800</b>
	<u>310.110.58200 - NOTE PRINCIPAL</u>					1,450,000	
	2008 Street Projects			200,000			
	2008/2009 Communicatons Center Project			500,000			
	2011 TIF Projects			100,000			
	2012 Fire Truck Acquisition			400,000			
	2013 Street Improvement Projects			250,000			
	<u>310.110.58225 - BOND PRINCIPAL</u>					1,022,100	
	2001 Fire Station Improvement			96,400			
	2005 Fire Truck			86,000			
	2004 Community Center			75,000			

**CJTY OF WJLLOUGHBY HJLLS**

FUND	DEPARTMENT	ACTIVITY	CODE #
GO Debt Service	Administration	Debt Service	310.110
CLASSIFICATION			TOTALS
<b>58000</b>	<b><u>DEBT SERVICE (continued)</u></b>		
	<b><u>310.110.58225 - BOND PRINCIPAL (continued)</u></b>		
	County Loan Principal		
	2006 Pleasant Valley Bridge Loan	12,115	
	OWDA Loan Principal		
	2003 Loan No. 3497 - Oak Street	12,001	
	2005 Loan No. 3787 - Euclid Creek Interceptor (ECI)	186,444	
	2008 Loan No. 4720 Sewer Lateral Construction (Rt t	5,932	
	2008 Loan No. 4503 - Woodlands Sanitary Swr (Osborne)	22,024	
	2008 Loan No. 4360 - ECTW Area B Euclid Creek Sewers	340,570	
	2011 Loan No. 5478 - Area C Planning & Constructio	143,136	
	OPWC Loans		
	2006 Loan No. CG05F - Euclid Creek Interceptor	25,000	
	2007 Loan No. CG11H - ECTW Area B Sanitary Swr Imp.	12,450	
	2011 Loan No. CU160 - Rogers Road Slope Repair	5,000	
	<b><u>310.110.58250 - NOTE INTEREST</u></b>		15,600
	2008 Street Projects	2,000	
	2008/2009 Communicatons Center Project	5,000	
	2011 TIF Projects	2,000	
	2012 Fire Truck Acquisition	4,000	
	2013 Street Improvement Projects	2,640	
	<b><u>310.110.58275 - BOND INTEREST</u></b>		452,100
	2001 Fire Station Improvement	14,160	
	2005 Fire Truck	9,360	
	2004 Community Center	27,640	
	County Loans		
	2006 Pleasant Valley Bridge Loan	0	
	OWDA Loans		
	2003 Loan No. 3497 - Oak Street	4,453	
	2005 Loan No. 3787 - Euclid Creek Interceptor (ECI)	75,053	
	2008 Loan No. 4720 Sewer Lateral Construction (Rt t	4,530	
	2008 Loan No. 4503 - Woodlands Sanitary Swr (Osborne)	12,284	
	2008 Loan No. 4360 - ECTW Area B Euclid Creek Sewers	189,957	
	2011 Loan No. 5478 - Area C Planning & Constructio	114,648	
	OPWC Loans		
	2006 Loan No. CG05F - Euclid Creek Interceptor	0	
	2007 Loan No. CG11H - ECTW Area B Sanitary Sewer Imp.	0	
	2011 Loan No. CU160 - Rogers Road Slope Repair	0	
<b>59000</b>	<b><u>NON-OPERATING EXPENDITURES</u></b>		2,200
	<b><u>310.110.59700 - REFUNDS</u></b>		2,200
	Cleveland Clinic Property Tax Refund No. 3 of 3	2,200	

**CITY OF WILLOUGHBY HILLS**

FUND	DEPARTMENT	ACTIVITY			CODE #	
SA Debt Service	Administration	Administration			320.110	
CLASSIFICATION			ACTUAL		BUDGET	
			2012	2013	2013	2014
<b>EXPENDITURES</b>						
51000	PERSONAL SERVICE		0	0	0	0
52000	BENEFITS		0	0	0	0
<u>OPERATIONS &amp; MAINTENANCE</u>						
53000	CONTRACT SERVICES		724	606	800	800
54000	OPERATIONS & MAINTENANCE		0	0	0	0
55000	OTHER OPERATIONS & MAINT.		0	0	0	0
56000	CAPITAL IMPROVEMENTS		0	0	0	0
58000	DEBT SERVICE		19,198	18,278	18,300	0
59000	NON-OPERATING EXPENDITURES		0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>			19,922	18,883	19,100	800
59100	INTERFUND TRANSFERS		0	0	0	0
<b>TOTAL EXPENDITURES</b>			19,922	18,883	19,100	800
					Total	
CLASSIFICATION					Account	Classification
53000	<b>CONTRACT SERVICES</b>					<b>800</b>
	<u>320.110.53900 - AUDITOR &amp; TREASURER FEES</u>				700	
	Estimated fees related to special assessment collections		700			
	<u>320.110.53901 - DRETAC EXPENSE</u>				100	
	Estimated fees related to special assessment collections		100			

**CITY OF WILLOUGHBY HILLS**

FUND	DEPARTMENT	ACTIVITY	CODE #		
Capital Fund	Administration	Administration	420.110		
CLASSIFICATION		ACTUAL		BUDGET	
		2012	2013	2013	2014
<b>EXPENDITURES</b>					
51000	PERSONAL SERVICE	0	1,853	0	0
52000	BENEFITS	0	304	0	0
<u>OPERATIONS &amp; MAINTENANCE</u>					
53000	CONTRACT SERVICES	6,713	2,208	0	1,300
54000	OPERATIONS & MAINTENANCE	0	0	0	0
55000	OTHER OPERATIONS & MAINT.	0	0	0	0
56000	CAPITAL IMPROVEMENTS	54,962	100,854	225,000	37,000
58000	DEBT SERVICE	0	0	0	0
59000	NON-OPERATING EXPENDITURES	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		61,675	103,062	225,000	38,300
59100	INTERFUND TRANSFERS	30,000	113,108	113,200	76,000
<b>TOTAL EXPENDITURES</b>		91,675	218,326	338,200	114,300
				Total	
CLASSIFICATION				Account	Classification
53000	<b>CONTRACT SERVICES</b>				1,300
	<u>420.110.53900 - AUDITOR &amp; TREASURER FEES</u>			1,300	
	Estimated fees related to Estate Tax collections	1,300			
56000	<b>CAPITAL IMPROVEMENTS</b>				37,000
	<u>420.110.56500 - Computers</u>			25,000	
	Ord. 2014-55 Network Backup System Replacement	25,000			
	<u>420.350.56500-Building Improvements</u>			12,000	
	Community Cntr Entrance Door ADA Proj. Ord. 2014-3:	12,000			
59100	<b>INTERFUND TRANSFERS</b>				76,000
	<u>420.110.59443 - Transfer to Fund 310 Debt Service Func</u>			76,000	
	GO Debt Service Subsidy	76,000			

**CITY OF WILLOUGHBY HILLS**

FUND	DEPARTMENT	ACTIVITY	CODE #		
Unclaimed Moneys Trust	Administration	Administration	805.110		
CLASSIFICATION		ACTUAL		BUDGET	
		2012	2013	2013	2014
<b>EXPENDITURES</b>					
51000	PERSONAL SERVICE	0	0	0	0
52000	BENEFITS	0	0	0	0
	<u>OPERATIONS &amp; MAINTENANCE</u>				
53000	CONTRACT SERVICES	0	0	0	0
54000	OPERATIONS & MAINTENANCE	0	0	0	0
55000	OTHER OPERATIONS & MAINT.	0	0	0	0
56000	CAPITAL IMPROVEMENTS	0	0	0	0
58000	DEBT SERVICE	0	0	0	0
59000	NON-OPERATING EXPENDITURES	100	0	36,000	36,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		100	0	36,000	36,000
59100	INTERFUND TRANSFERS	0	0	0	0
<b>TOTAL EXPENDITURES</b>		100	0	36,000	36,000
				<b>Total</b>	
<b>CLASSIFICATION</b>				<b>Account</b>	<b>Classification</b>
59000	<u>NON-OPERATING EXPENDITURES</u>				36,000
	805.110.59700 - REFUNDS			36,000	
	Refund of Unclaimed Funds		36,000		

**CITY OF WILLOUGHBY HILLS**

FUND	DEPARTMENT	ACTIVITY			CODE #	
Petty Cash Trust	Administration	Administration			809.110	
CLASSIFICATION			ACTUAL		BUDGET	
			2012	2013	2013	2014
<b>EXPENDITURES</b>						
51000	PERSONAL SERVICE		0	0	0	0
52000	BENEFITS		0	0	0	0
	<u>OPERATIONS &amp; MAINTENANCE</u>					
53000	CONTRACT SERVICES		0	0	0	0
54000	OPERATIONS & MAINTENANCE		0	0	0	0
55000	OTHER OPERATIONS & MAINT.		0	0	700	700
56000	CAPITAL IMPROVEMENTS		0	0	0	0
58000	DEBT SERVICE		0	0	0	0
59000	NON-OPERATING EXPENDITURES		0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>			0	0	700	700
59100	INTERFUND TRANSFERS		0	0	0	0
<b>TOTAL EXPENDITURES</b>			0	0	700	700
					<b>Total</b>	
<b>CLASSIFICATION</b>					<b>Account</b>	<b>Classification</b>
55000	<u>OTHER OPERATIONS &amp; MAINTENANCE</u>					700
	809.110.55690 - MISCELLANEOUS				700	
	Closure of Petty Departmental Cash Funds		700			

**CITY OF WILLOUGHBY HILLS**

FUND	DEPARTMENT	ACTIVITY	CODE #
General	Administration	Administration	110.110

CLASSIFICATION	ITEM	TOTALS
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