

# Proposed TAX BUDGET FOR

The City of Willoughby Hills, Ohio

FOR THE FISCAL YEAR

January 1, 2019 TO December 31, 2019

# *LAKE COUNTY, OHIO*

**Instructions and Tax Budget Form**

## INSTRUCTIONS FOR COMPLETING THE TAX BUDGET

### SCHEDULE A

List only those individual funds which are requesting general property tax revenue. Please complete Column 1 by identifying the amount of general property tax you wish to request for the fiscal year. Columns 2 and 3 are to be completed by the Budget Commission and Columns 4 and 5 are to be completed by the County Auditor.

### SCHEDULE B

This schedule will be completed by the County Auditor.

### EXHIBIT I - STATEMENT OF FUND ACTIVITY

Complete this exhibit only for the General Fund, the Bond Retirement Fund (if it is, or has been, receiving property tax revenue) and any other funds for which you are requesting general property tax revenue. (Reproduce page 4 if necessary)

This exhibit should be completed using the CASH BASIS of accounting. For all funds, please segregate amounts received for homestead and rollbacks from property taxes. The line item "Revenues Over / Under Expenditures" is the difference between "Total Revenues" less "Total Expenditures". The line item "Ending Cash Balance" is the total of "Revenues Over / Under Expenditures" and the "Beginning Cash Balance".

Columns 1 and 2 - Complete these columns using data from the last two COMPLETED fiscal years.

Column 3 - Complete this column using current year data. A portion of the amount shown should be actual data and the remainder will represent estimates for the balance of the year.

One method of determining the amounts within this column is to review the last amended certificate of estimated resources and the appropriation ordinance. If the amounts are in line with your current estimates, these amounts may be used.

Column 4 - Complete this column for the next fiscal year (budget year).

### EXHIBIT II - SCHEDULE OF INDEBTEDNESS

This exhibit is to provide all necessary detail of all debt issues of the entity. Each bond or note issue should be listed individually.

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*NOTE: The Budget Commission reserves the right to request additional financial information, if necessary, for the funds disclosed in this tax budget.*

The City of Willoughby Hills, Ohio

**LAKE COUNTY, OHIO**

January 1, 2019 TO December 31, 2019

For all subdivisions excluding school districts, this Budget must be adopted by the legislative body (City/Village Council, Township Trustees, or other Board) on or before July 15th and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SECTION 5705.28, O.R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND

TO THE LAKE COUNTY AUDITOR:

The following Budget for the fiscal year beginning January 1, 2019, has been adopted by the City of Willoughby Hills, Lake County, Ohio and is herewith submitted for consideration of the Lake County Budget Commission.

Signed \_\_\_\_\_  
 Frank J. Brichacek  
 Title Director of Finance

**SCHEDULE A**  
**SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES**

FOR SUBDIVISION USE		FOR BUDGET COMMISSION USE			FOR COUNTY AUDITOR USE	
FUND <small>(Include only those funds which are requesting general property tax revenue)</small>	BUDGET YEAR AMOUNT REQUESTED OF BUDGET COMMISSION INSIDE / OUTSIDE	BUDGET YEAR AMOUNT APPROVED BY BUDGET COMMISSION INSIDE 10 MILL LIMITATION	BUDGET YEAR AMOUNT TO BE DERIVED FROM LEVIES OUTSIDE 10 MILL LIMITATION	COUNTY AUDITOR'S ESTIMATE OF TAX RATE TO BE LEVIED		
	COLUMN 1	COLUMN 2	COLUMN 3	INSIDE 10 MILL LIMIT BUDGET YEAR COLUMN 4	OUTSIDE 10 MILL LIMIT BUDGET YEAR COLUMN 5	
General Fund	\$ 612,000	\$	\$			
Bond Retirement	\$ 120,700					
Emergency Fire Levy 240	\$ 505,300					
Road Levy 270	\$ 701,900					
Police Pension 220	\$ 84,200					
Employee Termination 296	\$ 25,300					
<b>TOTALS: ALL FUNDS</b>	\$ 2,049,400	\$ -	\$ -	\$ -	\$ -	

INSTRUCTIONS: List only those funds which are requesting general property tax revenue. Complete column 1 with the amount that you are requesting for general property taxes. DO NOT COMPLETE COLUMNS 2 THROUGH 5.

Signed: BUDGET COMMISSION \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

# SCHEDULE B

## LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	MAXIMUM RATE AUTHORIZED TO BE LEVIED	TAX YEAR COUNTY AUDITOR'S ESTIMATE OF YIELD OF LEVY (Carry to Schedule A, Column 3)
<b>GENERAL FUND:</b>		
Current Expense Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		\$ _____
Current Expense Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
Current Expense Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
Current Expense Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
Current Expense Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
Current Expense Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
Current Expense Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
Current Expense Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
<b>TOTAL GENERAL FUND OUTSIDE 10 MILL LIMITATION</b>	0	\$ 0
<b>OTHER FUNDS:</b>		
Emergency Fire Levy Fund 240 Fund, Levy authorized by voters on 11/2/82, permanent Charter levy. Authorized under Section _____, O.R.C.	1.80 Mills	\$ _____
Road Levy Fund 270 Fund, Levy authorized by voters on 11/4/14, not to exceed 5 years. Authorized under Section _____, O.R.C.	2.50 Mills	
_____ Fund, Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
_____ Fund, Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
_____ Fund, Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
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_____ Fund, Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
_____ Fund, Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		

# STATEMENT OF FUND ACTIVITY

(Complete only for General Fund, Bond Retirement Fund, and any other funds requesting general property tax revenue)

EXHIBIT I

FUND: GENERAL FUND 110

DESCRIPTION	FOR 2016 ACTUAL	FOR 2017 ACTUAL	2017 CURRENT YEAR ESTIMATE	2019 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 466,117	\$ 470,019	\$ 477,800	\$ 544,000
Homestead, Rollback & 10,000 Exemp	61,317	61,420	61,600	68,000
Local Govmn't/Rev. Ass't. Fund	381,550	379,495	389,600	400,000
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	5,633,976	5,478,431	5,757,700	5,873,000
TOTAL REVENUES	\$ 6,542,960	\$ 6,389,365	\$ 6,686,700	\$ 6,885,000
TOTAL EXPENDITURES	\$ 6,756,248	\$ 6,178,941	\$ 6,874,460	\$ 7,187,000
REVENUES OVER (UNDER) EXPENDITURES	\$ (213,288)	\$ 210,424	\$ (187,760)	\$ (302,000)
BEGINNING CASH BALANCE	\$ 1,581,960	\$ 1,368,672	\$ 1,579,096	\$ 1,391,336
ENDING CASH BALANCE	\$ 1,368,672	\$ 1,579,096	\$ 1,391,336	\$ 1,089,336
ENCUMBRANCES AT YEAR END	\$ 117,708	\$ 187,760	\$ -	\$ -

FUND: BOND RETIREMENT FUND 310

DESCRIPTION	FOR 2016 ACTUAL	FOR 2017 ACTUAL	2018 CURRENT YEAR ESTIMATE	2019 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 107,238	\$ 103,235	\$ 104,700	\$ 105,700
Homestead, Rollback & 10,000 Exemp	13,466	13,490	13,500	15,000
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	2,389,004	1,938,883	1,640,100	1,098,500
TOTAL REVENUES	\$ 2,509,708	\$ 2,055,608	\$ 1,758,300	\$ 1,219,200
TOTAL EXPENDITURES	\$ 2,497,626	\$ 2,032,522	\$ 1,781,041	\$ 1,219,500
REVENUES OVER (UNDER) EXPENDITURES	\$ 12,082	\$ 23,086	\$ (22,741)	\$ (300)
BEGINNING CASH BALANCE	\$ 160,074	\$ 172,156	\$ 195,242	\$ 172,501
ENDING CASH BALANCE	\$ 172,156	\$ 195,242	\$ 172,501	\$ 172,201
ENCUMBRANCES AT YEAR END	\$ 141	\$ 141	\$ -	\$ -

# STATEMENT OF FUND ACTIVITY

(Complete only for General Fund, Bond Retirement Fund, and any other funds requesting general property tax revenue)

EXHIBIT I  
 (Continued)

FUND: Emergency Fire Levy 240

DESCRIPTION	FOR 2016 ACTUAL	FOR 2017 ACTUAL	2018 CURRENT YEAR ESTIMATE	2019 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 392,067	\$ 395,345	\$ 399,300	\$ 448,300
Homestead, Rollback & 10,000 Exempt	51,576	51,662	51,800	57,000
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	207,724	328,497	306,700	324,000
<b>TOTAL REVENUES</b>	<b>\$ 651,367</b>	<b>\$ 775,504</b>	<b>\$ 757,800</b>	<b>\$ 829,300</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 628,545</b>	<b>\$ 711,150</b>	<b>\$ 816,826</b>	<b>\$ 829,000</b>
REVENUES OVER (UNDER) EXPENDITURES	\$ 22,822	\$ 64,354	\$ (59,026)	\$ 300
BEGINNING CASH BALANCE	\$ 163,566	\$ 186,388	\$ 250,742	\$ 191,716
ENDING CASH BALANCE	\$ 186,388	\$ 250,742	\$ 191,716	\$ 192,016
ENCUMBRANCES AT YEAR END	\$ 2,425	\$ 12,060	\$ -	\$ -

FUND: Road Levy 270

DESCRIPTION	FOR 2016 ACTUAL	FOR 2017 ACTUAL	2018 CURRENT YEAR ESTIMATE	2019 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 543,540	\$ 547,242	\$ 548,300	\$ 630,900
Homestead, Rollback & 10,000 Exempt	71,456	71,633	64,400	71,000
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	915,402	509,637	3,500	4,000
<b>TOTAL REVENUES</b>	<b>\$ 1,530,398</b>	<b>\$ 1,128,512</b>	<b>\$ 616,200</b>	<b>\$ 705,900</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,151,126</b>	<b>\$ 1,289,077</b>	<b>\$ 901,071</b>	<b>\$ 829,000</b>
REVENUES OVER (UNDER) EXPENDITURES	\$ 379,272	\$ (160,565)	\$ (284,871)	\$ (123,100)
BEGINNING CASH BALANCE	\$ 391,846	\$ 771,118	\$ 610,553	\$ 325,682
ENDING CASH BALANCE	\$ 771,118	\$ 610,553	\$ 325,682	\$ 202,582
ENCUMBRANCES AT YEAR END	\$ 233,425	\$ 71,871	\$ -	\$ -

# STATEMENT OF FUND ACTIVITY

(Complete only for General Fund, Bond Retirement Fund, and any other funds requesting general property tax revenue)

EXHIBIT I  
 (Continued)

FUND: Police Pension 220

DESCRIPTION	FOR 2016 ACTUAL	FOR 2017 ACTUAL	2018 CURRENT YEAR ESTIMATE	2019 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 65,349	\$ 65,892	\$ 66,000	\$ 73,200
Homestead, Rollback & 10,000 Exemp	\$ 8,597	\$ 8,610	\$ 10,100	\$ 11,000
S. B. 3 & 287 Dereg. Reimb.	\$ -	\$ -	\$ -	\$ -
Personal Property Reimb.	\$ -	\$ -	\$ -	\$ 300
Other Revenues	\$ 81	\$ 133	\$ 100	\$ -
TOTAL REVENUES	\$ 74,027	\$ 74,635	\$ 76,200	\$ 84,500
TOTAL EXPENDITURES	\$ 71,052	\$ 73,600	\$ 76,100	\$ 84,500
REVENUES OVER (UNDER) EXPENDITURES	\$ 2,975	\$ 1,035	\$ 100	\$ -
BEGINNING CASH BALANCE	\$ 28,515	\$ 31,490	\$ 32,525	\$ 32,625
ENDING CASH BALANCE	\$ 31,490	\$ 32,525	\$ 32,625	\$ 32,625
ENCUMBRANCES AT YEAR END	\$ -	\$ -	\$ -	\$ -

FUND: Employee Termination 296

DESCRIPTION	FOR 2016 ACTUAL	FOR 2017 ACTUAL	2018 CURRENT YEAR ESTIMATE	2019 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 19,604	\$ 19,762	\$ 20,200	\$ 22,300
Homestead, Rollback & 10,000 Exemp	2,579	2,582	2,600	3,000
S. B. 3 & 287 Dereg. Reimb.	0	0	200	200
Personal Property Reimb.	0	0	0	0
Other Revenues	107,898	15	0	100
TOTAL REVENUES	\$ 130,081	\$ 22,359	\$ 23,000	\$ 25,600
TOTAL EXPENDITURES	\$ 104,227	\$ 42,105	\$ 31,800	\$ 25,600
REVENUES OVER (UNDER) EXPENDITURES	\$ 25,854	\$ (19,746)	\$ (8,800)	\$ -
BEGINNING CASH BALANCE	\$ 3,071	\$ 28,925	\$ 9,179	\$ 379
ENDING CASH BALANCE	\$ 28,925	\$ 9,179	\$ 379	\$ 379
ENCUMBRANCES AT YEAR END	\$ 24,348	\$ -	\$ -	\$ -

# SCHEDULE OF INDEBTEDNESS

EXHIBIT II

PURPOSE OF BONDS AND NOTES	AUTHORITY FOR LEVY OUTSIDE 10 MILL LIMIT *	DATE OF ISSUE	DATE DUE	ORDINANCE OR RESOLUTION	SERIAL OR TERM	RATE OF INTEREST	AMOUNT OF BONDS / NOTES OUTSTANDING AT BEGINNING OF BUDGETED YEAR 01/01/19	AMOUNT REQUIRED FOR PRINCIPAL & INTEREST PAYMENTS 1/1/19 TO 12/31/19
<b>INSIDE TEN MILL LIMIT:</b>								
Community Center		March 2004	January 2021	2004-6	Serial	4.11%	\$295,000	\$106,152
<b>OUTSIDE TEN MILL LIMIT:</b>								
<b>Debt Partially Funded by Charter Millage</b>								
<b>Debt Funded by Charter Millage</b> (Do not levy separately for this issue)								
<b>Debt Funded by Special Assessments</b> (Do not levy separately for these issues)								
<b>Debt Funded by TIF PILOT Payments</b> (Do not levy separately for this issue)								
<b>TOTAL</b>							\$0	\$0

\* If the levy is outside the 10 mill limit by vote enter the words "By vote" and the date of the election.  
 If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.