

**PROPOSED  
TAX BUDGET FOR**

The City of Willoughby Hills, Ohio

FOR THE FISCAL YEAR

January 1, 2016 TO December 31, 2016

***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.*



# 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 2013 ACTUAL	FOR 2014 ACTUAL	2015 CURRENT YEAR ESTIMATE	2016 BUDGET YEAR ESTIMATE
<b>REVENUES:</b>				
Property Taxes (Real & Personal)	\$ 456,302	\$ 476,319	\$ 476,200	\$ 531,400
Homestead, Rollback & 10,000 Exemp	61,694	61,885	61,400	68,000
Local Govm't/Rev. Ass't. Fund	381,944	373,664	382,900	382,900
S. B. 3 & 287 Dereg. Reimb.	481	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	5,406,941	5,295,565	5,185,500	5,341,000
<b>TOTAL REVENUES</b>	<b>\$ 6,307,362</b>	<b>\$ 6,207,433</b>	<b>\$ 6,106,000</b>	<b>\$ 6,323,300</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,429,681</b>	<b>\$ 5,637,560</b>	<b>\$ 6,762,390</b>	<b>\$ 6,867,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (122,319)</b>	<b>\$ 569,873</b>	<b>\$ (656,390)</b>	<b>\$ (543,700)</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 826,652</b>	<b>\$ 704,333</b>	<b>\$ 1,274,206</b>	<b>\$ 617,816</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 704,333</b>	<b>\$ 1,274,206</b>	<b>\$ 617,816</b>	<b>\$ 74,116</b>
<b>ENCUMBRANCES AT YEAR END</b>	<b>\$ 68,848</b>	<b>\$ 95,590</b>	<b>\$ -</b>	<b>\$ -</b>

FUND: BOND RETIREMENT FUND 310

DESCRIPTION	FOR 2013 ACTUAL	FOR 2014 ACTUAL	2015 CURRENT YEAR ESTIMATE	2016 BUDGET YEAR ESTIMATE
<b>REVENUES:</b>				
Property Taxes (Real & Personal)	\$ 103,802	\$ 104,614	\$ 106,000	\$ 392,200
Homestead, Rollback & 10,000 Exemp	13,550	13,592	13,600	15,000
S. B. 3 & 287 Dereg. Reimb.	598	2,092	2,100	2,100
Personal Property Reimb.	105	688	700	700
Other Revenues	3,091,762	2,793,929	2,278,500	2,591,500
<b>TOTAL REVENUES</b>	<b>\$ 3,209,817</b>	<b>\$ 2,914,915</b>	<b>\$ 2,400,900</b>	<b>\$ 3,001,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,209,614</b>	<b>\$ 2,889,706</b>	<b>\$ 2,361,225</b>	<b>\$ 2,998,700</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 203</b>	<b>\$ 25,209</b>	<b>\$ 39,675</b>	<b>\$ 2,800</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 132,004</b>	<b>\$ 132,207</b>	<b>\$ 157,416</b>	<b>\$ 197,091</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 132,207</b>	<b>\$ 157,416</b>	<b>\$ 197,091</b>	<b>\$ 199,891</b>
<b>ENCUMBRANCES AT YEAR END</b>	<b>\$ 3,945</b>	<b>\$ 25</b>	<b>\$ -</b>	<b>\$ -</b>

# 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 2013 ACTUAL	FOR 2014 ACTUAL	2015 CURRENT YEAR ESTIMATE	2016 BUDGET YEAR ESTIMATE
<b>REVENUES:</b>				
Property Taxes (Real & Personal)	\$ 383,805	\$ 400,638	\$ 397,900	\$ 447,200
Homestead, Rollback & 10,000 Exempt	51,892	52,053	52,100	57,000
S. B. 3 & 287 Dereg. Reimb.	376	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	223,187	162,542	207,100	155,400
<b>TOTAL REVENUES</b>	<b>\$ 659,260</b>	<b>\$ 615,233</b>	<b>\$ 657,100</b>	<b>\$ 659,600</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 653,226</b>	<b>\$ 525,818</b>	<b>\$ 660,938</b>	<b>\$ 664,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 6,034</b>	<b>\$ 89,415</b>	<b>\$ (3,838)</b>	<b>\$ (4,400)</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 45,387</b>	<b>\$ 51,421</b>	<b>\$ 140,836</b>	<b>\$ 136,998</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 51,421</b>	<b>\$ 140,836</b>	<b>\$ 136,998</b>	<b>\$ 132,598</b>
<b>ENCUMBRANCES AT YEAR END</b>	<b>\$ 884</b>	<b>\$ 3,838</b>	<b>\$ -</b>	<b>\$ -</b>

FUND: Road Levy 270

DESCRIPTION	FOR 2013 ACTUAL	FOR 2014 ACTUAL	2015 CURRENT YEAR ESTIMATE	2016 BUDGET YEAR ESTIMATE
<b>REVENUES:</b>				
Property Taxes (Real & Personal)	\$ 540,889	\$ 555,972	\$ 558,800	\$ 620,300
Homestead, Rollback & 10,000 Exempt	72,073	72,296	72,400	80,000
S. B. 3 & 287 Dereg. Reimb.	627	861	900	900
Personal Property Reimb.	1,383	9,683	9,700	9,700
Other Revenues	531,363	25,087	91,100	93,000
<b>TOTAL REVENUES</b>	<b>\$ 1,146,335</b>	<b>\$ 663,899</b>	<b>\$ 732,900</b>	<b>\$ 803,900</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,000,333</b>	<b>\$ 668,530</b>	<b>\$ 839,398</b>	<b>\$ 873,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 146,002</b>	<b>\$ (4,631)</b>	<b>\$ (106,498)</b>	<b>\$ (69,100)</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 202,746</b>	<b>\$ 348,748</b>	<b>\$ 344,117</b>	<b>\$ 237,619</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 348,748</b>	<b>\$ 344,117</b>	<b>\$ 237,619</b>	<b>\$ 168,519</b>
<b>ENCUMBRANCES AT YEAR END</b>	<b>\$ 110,349</b>	<b>\$ 66,599</b>	<b>\$ -</b>	<b>\$ -</b>

# 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 2013 ACTUAL	FOR 2014 ACTUAL	2015 CURRENT YEAR ESTIMATE	2016 BUDGET YEAR ESTIMATE
<b>REVENUES:</b>				
Property Taxes (Real & Personal)	\$ 64,964	\$ 66,773	\$ 67,100	\$ 74,000
Homestead, Rollback & 10,000 Exemp	\$ 8,649	\$ 8,676	\$ 8,700	\$ 10,000
S. B. 3 & 287 Dereg. Reimb.	\$ 63	\$ 103	\$ 100	\$ 100
Personal Property Reimb.	\$ 166	\$ 3,254	\$ 3,300	\$ 300
Other Revenues	\$ 3	\$ 4	\$ 100	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 73,845</b>	<b>\$ 78,810</b>	<b>\$ 79,300</b>	<b>\$ 84,400</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 70,200</b>	<b>\$ 75,700</b>	<b>\$ 79,200</b>	<b>\$ 84,400</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 3,645</b>	<b>\$ 3,110</b>	<b>\$ 100</b>	<b>\$ -</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 6,681</b>	<b>\$ 10,326</b>	<b>\$ 13,436</b>	<b>\$ 13,536</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 10,326</b>	<b>\$ 13,436</b>	<b>\$ 13,536</b>	<b>\$ 13,536</b>
<b>ENCUMBRANCES AT YEAR END</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

FUND: Employee Termination 296

DESCRIPTION	FOR 2012 ACTUAL	FOR 2014 ACTUAL	2015 CURRENT YEAR ESTIMATE	2016 BUDGET YEAR ESTIMATE
<b>REVENUES:</b>				
Property Taxes (Real & Personal)	\$ 19,489	\$ 20,031	\$ 20,300	\$ 22,200
Homestead, Rollback & 10,000 Exemp	\$ 2,595	\$ 2,603	\$ 2,600	\$ 3,000
S. B. 3 & 287 Dereg. Reimb.	\$ 0	\$ 0	\$ 0	\$ 0
Personal Property Reimb.	\$ 50	\$ 349	\$ 300	\$ 300
Other Revenues	\$ 21,855	\$ 0	\$ 13,500	\$ 100
<b>TOTAL REVENUES</b>	<b>\$ 43,989</b>	<b>\$ 22,983</b>	<b>\$ 36,700</b>	<b>\$ 25,600</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 44,089</b>	<b>\$ 22,525</b>	<b>\$ 34,700</b>	<b>\$ 25,600</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (100)</b>	<b>\$ 458</b>	<b>\$ 2,000</b>	<b>\$ -</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 597</b>	<b>\$ 497</b>	<b>\$ 955</b>	<b>\$ 2,955</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 497</b>	<b>\$ 955</b>	<b>\$ 2,955</b>	<b>\$ 2,955</b>
<b>ENCUMBRANCES AT YEAR END</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

