

**PROPOSED  
TAX BUDGET FOR**

**The City of Willoughby Hills, Ohio**

**FOR THE FISCAL YEAR**

**January 1, 2015 TO December 31, 2015**

***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 2012 ACTUAL	FOR 2013 ACTUAL	2014 CURRENT YEAR ESTIMATE	2015 BUDGET YEAR ESTIMATE
<b>REVENUES:</b>				
Property Taxes (Real & Personal)	\$ 538,258	\$ 456,302	\$ 467,900	\$ 527,300
Homestead, Rollback & 10,000 Exemp	66,704	61,694	67,800	75,000
Local Govm't/Rev. Ass't. Fund	500,590	381,944	368,200	368,200
S. B. 3 & 287 Dereg. Reimb.	762	481	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	5,182,034	5,406,941	5,310,800	5,470,000
<b>TOTAL REVENUES</b>	<b>\$ 6,288,348</b>	<b>\$ 6,307,362</b>	<b>\$ 6,214,700</b>	<b>\$ 6,440,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,241,734</b>	<b>\$ 6,429,681</b>	<b>\$ 6,373,948</b>	<b>\$ 6,444,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 46,614</b>	<b>\$ (122,319)</b>	<b>\$ (159,248)</b>	<b>\$ (3,500)</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 780,038</b>	<b>\$ 826,652</b>	<b>\$ 704,333</b>	<b>\$ 545,085</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 826,652</b>	<b>\$ 704,333</b>	<b>\$ 545,085</b>	<b>\$ 541,585</b>
<b>ENCUMBRANCES AT YEAR END</b>	<b>\$ 128,938</b>	<b>\$ 68,848</b>	<b>\$ -</b>	<b>\$ -</b>

FUND: BOND RETIREMENT FUND 310

DESCRIPTION	FOR 2012 ACTUAL	FOR 2013 ACTUAL	2014 CURRENT YEAR ESTIMATE	2015 BUDGET YEAR ESTIMATE
<b>REVENUES:</b>				
Property Taxes (Real & Personal)	\$ 121,802	\$ 103,802	\$ 104,800	\$ 187,900
Homestead, Rollback & 10,000 Exemp	14,650	13,550	14,800	16,000
S. B. 3 & 287 Dereg. Reimb.	598	598	600	600
Personal Property Reimb.	165	105	200	200
Other Revenues	2,863,033	3,091,762	2,918,500	2,488,700
<b>TOTAL REVENUES</b>	<b>\$ 3,000,248</b>	<b>\$ 3,209,817</b>	<b>\$ 3,038,900</b>	<b>\$ 2,693,400</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,926,504</b>	<b>\$ 3,209,614</b>	<b>\$ 2,984,145</b>	<b>\$ 2,692,600</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 73,744</b>	<b>\$ 203</b>	<b>\$ 54,755</b>	<b>\$ 800</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 58,260</b>	<b>\$ 132,004</b>	<b>\$ 132,207</b>	<b>\$ 186,962</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 132,004</b>	<b>\$ 132,207</b>	<b>\$ 186,962</b>	<b>\$ 187,762</b>
<b>ENCUMBRANCES AT YEAR END</b>	<b>\$ -</b>	<b>\$ 3,945</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 2012 ACTUAL	FOR 2013 ACTUAL	2014 CURRENT YEAR ESTIMATE	2015 BUDGET YEAR ESTIMATE
<b>REVENUES:</b>				
Property Taxes (Real & Personal)	\$ 452,740	\$ 383,805	\$ 393,600	\$ 443,600
Homestead, Rollback & 10,000 Exempt	56,106	51,892	57,000	63,000
S. B. 3 & 287 Dereg. Reimb.	596	376	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	342,771	223,187	204,800	153,400
<b>TOTAL REVENUES</b>	<b>\$ 852,213</b>	<b>\$ 659,260</b>	<b>\$ 655,400</b>	<b>\$ 660,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 852,924</b>	<b>\$ 653,226</b>	<b>\$ 654,784</b>	<b>\$ 660,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (711)</b>	<b>\$ 6,034</b>	<b>\$ 616</b>	<b>\$ -</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 46,098</b>	<b>\$ 45,387</b>	<b>\$ 51,421</b>	<b>\$ 52,037</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 45,387</b>	<b>\$ 51,421</b>	<b>\$ 52,037</b>	<b>\$ 52,037</b>
<b>ENCUMBRANCES AT YEAR END</b>	<b>\$ 1,350</b>	<b>\$ 884</b>	<b>\$ -</b>	<b>\$ -</b>

FUND: Road Levy 270

DESCRIPTION	FOR 2012 ACTUAL	FOR 2013 ACTUAL	2014 CURRENT YEAR ESTIMATE	2015 BUDGET YEAR ESTIMATE
<b>REVENUES:</b>				
Property Taxes (Real & Personal)	\$ 637,621	\$ 540,889	\$ 553,820	\$ 616,600
Homestead, Rollback & 10,000 Exempt	77,925	72,073	79,200	87,000
S. B. 3 & 287 Dereg. Reimb.	993	627	1,000	1,000
Personal Property Reimb.	2,767	1,383	2,700	2,700
Other Revenues	197,834	531,363	2,880	3,000
<b>TOTAL REVENUES</b>	<b>\$ 917,140</b>	<b>\$ 1,146,335</b>	<b>\$ 639,600</b>	<b>\$ 710,300</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,144,560</b>	<b>\$ 1,000,333</b>	<b>\$ 847,649</b>	<b>\$ 737,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (227,420)</b>	<b>\$ 146,002</b>	<b>\$ (208,049)</b>	<b>\$ (26,700)</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 430,166</b>	<b>\$ 202,746</b>	<b>\$ 348,748</b>	<b>\$ 140,699</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 202,746</b>	<b>\$ 348,748</b>	<b>\$ 140,699</b>	<b>\$ 113,999</b>
<b>ENCUMBRANCES AT YEAR END</b>	<b>\$ 169,980</b>	<b>\$ 110,349</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 2012 ACTUAL	FOR 2013 ACTUAL	2014 CURRENT YEAR ESTIMATE	2015 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 77,449	\$ 64,964	\$ 66,100	\$ 74,400
Homestead, Rollback & 10,000 Exemp	\$ 9,351	\$ 8,649	\$ 9,500	\$ 10,000
S. B. 3 & 287 Dereg. Reimb.	\$ 99	\$ 63	\$ 100	\$ 100
Personal Property Reimb.	\$ 332	\$ 166	\$ 300	\$ 300
Other Revenues	\$ 16	\$ 3	\$ 100	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 87,247</b>	<b>\$ 73,845</b>	<b>\$ 76,100</b>	<b>\$ 84,800</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 85,000</b>	<b>\$ 70,201</b>	<b>\$ 75,700</b>	<b>\$ 84,800</b>
REVENUES OVER (UNDER) EXPENDITURES	\$ 2,247	\$ 3,644	\$ 400	\$ -
BEGINNING CASH BALANCE	\$ 4,435	\$ 6,682	\$ 10,326	\$ 10,726
ENDING CASH BALANCE	\$ 6,682	\$ 10,326	\$ 10,726	\$ 10,726
ENCUMBRANCES AT YEAR END	\$ -	\$ -	\$ -	\$ -

FUND: Employee Termination 296

DESCRIPTION	FOR 2012 ACTUAL	FOR 2013 ACTUAL	2014 CURRENT YEAR ESTIMATE	2015 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 23,234	\$ 19,489	\$ 20,200	\$ 22,300
Homestead, Rollback & 10,000 Exemp	2,805	2,595	2,900	3,000
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	100	50	100	100
Other Revenues	2,955	21,855	0	100
<b>TOTAL REVENUES</b>	<b>\$ 29,094</b>	<b>\$ 43,989</b>	<b>\$ 23,200</b>	<b>\$ 25,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 33,865</b>	<b>\$ 44,089</b>	<b>\$ 23,100</b>	<b>\$ 25,500</b>
REVENUES OVER (UNDER) EXPENDITURES	\$ (4,771)	\$ (100)	\$ 100	\$ -
BEGINNING CASH BALANCE	\$ 5,368	\$ 597	\$ 497	\$ 597
ENDING CASH BALANCE	\$ 597	\$ 497	\$ 597	\$ 597
ENCUMBRANCES AT YEAR END	\$ -	\$ -	\$ -	\$ -

