

*Law Director*  
THOMAS LOBE, L.P.A.

*Director of Finance*  
Frank J. Brichacek

*Assistant Finance Director*  
DAWN SNYDER

*Engineer*  
PIETRO A. DI FRANCO, P.E., SI,  
LEED AP, CPESC

*Building Commissioner*

*Safety Director*  
ROBERT M. WEGER

# City of Willoughby Hills

**35405 Chardon Road, Willoughby Hills, Ohio 44094-9195**  
Phone (440) 946-1234 FAX 975-3535

Robert M. Weger, Mayor

*Council*  
NANCY E. FELLOWS  
DAVID M. FIEBIG  
CHRISTOPHER HALLUM  
LAURA LENZ  
JANET R. MAJKA  
LAURA PIZMOHT  
JOHN T. PLECNIK  
  
*Council Clerk*  
VICTORIA A. SAVAGE, CMC

July 15, 2019

Mr. Christopher A. Galloway  
Lake County Auditor  
105 Main Street  
Painesville, Ohio 44077-0490

Re: 2020 Tax Budget

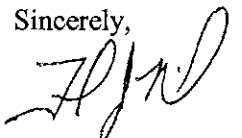
Dear Mr. Galloway,

Enclosed with this letter are two certified copies of Ordinance Number 2019-49 which adopts the City's Tax Budget for 2020. Also enclosed are two signed copies of the 2020 Tax Budget.

Ordinance Number 2019-49 was adopted by the Willoughby Hills City Council on July 11, 2019 and signed by the Mayor on July 12, 2019. City Council held a public hearing on the 2020 Tax Budget on Thursday, July 11, 2019 at 7:00 p.m.

Ordinance 2019-49 became effective immediately upon approval of the Mayor as Section 6.2 of the City's charter provides that an ordinance which appropriates money or authorizes an annual tax levy, both of which Ordinance 2019-49 does, is effective immediately upon approval by the Mayor.

If you would be so kind as to provide a receipt showing the filing date of the 2020 Tax Budget, I would appreciate it. If you have any questions, do not hesitate to contact me at (440) 918-8731 or by email at [FrankBrichacek@WilloughbyHills-oh.gov](mailto:FrankBrichacek@WilloughbyHills-oh.gov). Thank you in advance for your assistance with this matter.

Sincerely,  
  
Frank J. Brichacek  
Director of Finance

Enclosures (4)

NANCY E. FELLOWS  
President of Council

# City of Willoughby Hills

DAVID M. FIEBIG  
CHRISTOPHER HALLUM  
LAURA LENZ  
JANET R. MAJKA  
LAURA PIZMOHT

JOHN PLECNIK  
Vice President of Council

## ORDINANCE NO. 2019-49

CTORIA ANN SAVAGE, CMC  
Clerk of Council

### **AN ORDINANCE ADOPTING A TAX BUDGET FOR THE FISCAL YEAR 2020 FOR THE CITY OF WILLOUGHBY HILLS.**

**WHEREAS**, Ohio Revised Code, Section 5705.28 states that the taxing authority of each subdivision (i.e. Municipal Corporation) or other taxing unit shall adopt a tax budget for the next succeeding fiscal year; and

**WHEREAS**, in accordance with the Ohio Revised Code, Section 5705.30, at least two copies of the budget shall be filed in the office of the fiscal officer of the subdivision (i.e. Municipal Corporation) for public inspection not less than ten days before its adoption by the taxing authority, and such taxing authority shall hold at least one public hearing thereon, of which public notice shall be given by at least one publication not less than ten days prior to the date of hearing in the official publication of such subdivision, or in a newspaper having general circulation in the subdivision; and

**WHEREAS**, said Budget must be adopted by the legislative body (City/Village Council, Township Trustees, or other Board) on or before July 15<sup>th</sup> with two copies submitted to the County Auditor on or before July 20<sup>th</sup>; and

**WHEREAS**, failure to comply with Sections 5705.28, 5705.30 O.R.C. shall result in loss of local government fund allocation.

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WILLOUGHBY HILLS, COUNTY OF LAKE, STATE OF OHIO, AT LEAST TWO THIRDS OF THE MEMBERS CONCURRING THAT:**

**SECTION 1.** The Tax Budget attached hereto and marked the "Exhibit A", consisting of eight (8) pages and incorporated herein by reference, is hereby adopted as the Tax Budget for the fiscal year, January 1, 2020 to December 31, 2020, for the City of Willoughby Hills.

**SECTION 2.** The actions of this Council concerning and relating to the passage of this legislation were conducted in lawful meetings of this Council and that all deliberations of this Council and of any of its Committees that resulted in such formal action were in compliance with all legal requirements including Chapter 107 of the Codified Ordinances of the City of Willoughby Hills.

**SECTION 3.** This Ordinance shall be in full force and take effect at the earliest time permitted by law.

PASSED: July 11, 2019

Nancy E. Fellows  
Nancy E. Fellows  
President of Council

Submitted to the Mayor for his approval on this 11 day of July, 2019

Approved by the Mayor  
July 12, 2019

ATTEST: Victoria Ann Savage  
Victoria Ann Savage, CMC  
Clerk of Council

Robert M. Weger  
Robert M. Weger  
Mayor



**Proposed  
TAX BUDGET FOR**  
The City of Willoughby Hills, Ohio  
FOR THE FISCAL YEAR  
January 1, 2020 TO December 31, 2020

***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.		
_____ 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.		
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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.		
_____ 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 2017 ACTUAL	FOR 2018 ACTUAL	2019 CURRENT YEAR ESTIMATE	2020 BUDGET YEAR ESTIMATE
<b>REVENUES:</b>				
Property Taxes (Real & Personal)	\$ 470,019	\$ 475,693	\$ 534,200	\$ 627,300
Homestead, Rollback & 10,000 Exemp	61,420	61,314	67,600	74,000
Local Govm't/Rev. Ass't. Fund	379,495	395,573	410,800	430,900
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	5,478,431	5,131,735	5,820,800	5,937,000
<b>TOTAL REVENUES</b>	<b>\$ 6,389,365</b>	<b>\$ 6,064,315</b>	<b>\$ 6,833,400</b>	<b>\$ 7,069,200</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,178,941</b>	<b>\$ 5,945,203</b>	<b>\$ 7,212,548</b>	<b>\$ 7,067,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 210,424</b>	<b>\$ 119,112</b>	<b>\$ (379,148)</b>	<b>\$ 2,200</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 1,368,672</b>	<b>\$ 1,579,096</b>	<b>\$ 1,698,208</b>	<b>\$ 1,319,060</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 1,579,096</b>	<b>\$ 1,698,208</b>	<b>\$ 1,319,060</b>	<b>\$ 1,321,260</b>
<b>ENCUMBRANCES AT YEAR END</b>	<b>\$ 187,760</b>	<b>\$ 380,847</b>	<b>\$ -</b>	<b>\$ -</b>

FUND: BOND RETIREMENT FUND 310

DESCRIPTION	FOR 2017 ACTUAL	FOR 2018 ACTUAL	2019 CURRENT YEAR ESTIMATE	2020 BUDGET YEAR ESTIMATE
<b>REVENUES:</b>				
Property Taxes (Real & Personal)	\$ 103,235	\$ 104,468	\$ 117,100	\$ 85,500
Homestead, Rollback & 10,000 Exemp	13,490	13,465	14,800	16,000
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	1,938,883	1,620,534	1,110,100	1,103,200
<b>TOTAL REVENUES</b>	<b>\$ 2,055,608</b>	<b>\$ 1,738,467</b>	<b>\$ 1,242,000</b>	<b>\$ 1,204,700</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,032,522</b>	<b>\$ 1,773,085</b>	<b>\$ 1,221,800</b>	<b>\$ 1,224,900</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 23,086</b>	<b>\$ (34,618)</b>	<b>\$ 20,200</b>	<b>\$ (20,200)</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 172,156</b>	<b>\$ 195,242</b>	<b>\$ 160,624</b>	<b>\$ 180,824</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 195,242</b>	<b>\$ 160,624</b>	<b>\$ 180,824</b>	<b>\$ 160,624</b>
<b>ENCUMBRANCES AT YEAR END</b>	<b>\$ 141</b>	<b>\$ -</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 2017 ACTUAL	FOR 2018 ACTUAL	2019 CURRENT YEAR ESTIMATE	2020 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 395,345	\$ 400,125	\$ 446,700	\$ 491,600
Homestead, Rollback & 10,000 Exempt	51,662	51,573	56,800	62,000
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	328,497	255,477	241,500	257,000
TOTAL REVENUES	\$ 775,504	\$ 707,175	\$ 745,000	\$ 810,600
TOTAL EXPENDITURES	\$ 711,150	\$ 770,600	\$ 739,909	\$ 757,000
REVENUES OVER (UNDER) EXPENDITURES	\$ 64,354	\$ (63,425)	\$ 5,091	\$ 53,600
BEGINNING CASH BALANCE	\$ 186,388	\$ 250,742	\$ 187,317	\$ 192,408
ENDING CASH BALANCE	\$ 250,742	\$ 187,317	\$ 192,408	\$ 246,008
ENCUMBRANCES AT YEAR END	\$ 12,060	\$ 5,109	\$ -	\$ -

FUND: Road Levy 270

DESCRIPTION	FOR 2017 ACTUAL	FOR 2018 ACTUAL	2019 CURRENT YEAR ESTIMATE	2020 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 547,242	\$ 553,179	\$ 553,500	\$ 548,700
Homestead, Rollback & 10,000 Exempt	71,633	71,580	72,100	79,000
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	509,637	43,174	363,100	20,400
TOTAL REVENUES	\$ 1,128,512	\$ 667,933	\$ 988,700	\$ 648,100
TOTAL EXPENDITURES	\$ 1,289,077	\$ 605,354	\$ 1,631,991	\$ 638,800
REVENUES OVER (UNDER) EXPENDITURES	\$ (160,565)	\$ 62,579	\$ (643,291)	\$ 9,300
BEGINNING CASH BALANCE	\$ 771,118	\$ 610,553	\$ 673,132	\$ 29,841
ENDING CASH BALANCE	\$ 610,553	\$ 673,132	\$ 29,841	\$ 39,141
ENCUMBRANCES AT YEAR END	\$ 71,871	\$ 44,191	\$ -	\$ -

# 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 2017 ACTUAL	FOR 2018 ACTUAL	2019 CURRENT YEAR ESTIMATE	2020 BUDGET YEAR ESTIMATE
<b>REVENUES:</b>				
Property Taxes (Real & Personal)	\$ 65,892	\$ 66,692	\$ 73,600	\$ 80,300
Homestead, Rollback & 10,000 Exemp	\$ 8,610	\$ 8,596	\$ 11,100	\$ 12,000
S. B. 3 & 287 Dereg. Reimb.	\$ -	\$ -	\$ -	\$ -
Personal Property Reimb.	\$ -	\$ -	\$ -	\$ 300
Other Revenues	\$ 133	\$ 235	\$ 300	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 74,635</b>	<b>\$ 75,523</b>	<b>\$ 85,000</b>	<b>\$ 92,600</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 73,600</b>	<b>\$ 76,100</b>	<b>\$ 116,600</b>	<b>\$ 92,600</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 1,035</b>	<b>\$ (577)</b>	<b>\$ (31,600)</b>	<b>\$ -</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 31,490</b>	<b>\$ 32,525</b>	<b>\$ 31,948</b>	<b>\$ 348</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 32,525</b>	<b>\$ 31,948</b>	<b>\$ 348</b>	<b>\$ 348</b>
<b>ENCUMBRANCES AT YEAR END</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

FUND: Employee Termination 296

DESCRIPTION	FOR 2017 ACTUAL	FOR 2018 ACTUAL	2019 CURRENT YEAR ESTIMATE	2020 BUDGET YEAR ESTIMATE
<b>REVENUES:</b>				
Property Taxes (Real & Personal)	\$ 19,762	\$ 20,012	\$ 22,300	\$ 24,700
Homestead, Rollback & 10,000 Exemp	2,582	2,579	2,800	3,000
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	15	153	0	100
<b>TOTAL REVENUES</b>	<b>\$ 22,359</b>	<b>\$ 22,744</b>	<b>\$ 25,100</b>	<b>\$ 27,800</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 42,105</b>	<b>\$ 226</b>	<b>\$ 53,200</b>	<b>\$ 27,800</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (19,746)</b>	<b>\$ 22,518</b>	<b>\$ (28,100)</b>	<b>\$ -</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 28,925</b>	<b>\$ 9,179</b>	<b>\$ 31,697</b>	<b>\$ 3,597</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 9,179</b>	<b>\$ 31,697</b>	<b>\$ 3,597</b>	<b>\$ 3,597</b>
<b>ENCUMBRANCES AT YEAR END</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 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	AMOUNT REQUIRED FOR PRINCIPAL & INTEREST PAYMENTS
							01/01/20	TO 12/31/20
<b>INSIDE TEN MILL LIMIT:</b>								
Community Center		March 2004	January 2021	2004-6	Serial	4.11%	\$200,000	\$106,829
<b>TOTAL</b>							\$200,000	\$106,829
<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	

ORDINANCE NO. 2019-49  
"Exhibit A" Page 8 of 8

\* 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.

**Adopted  
TAX BUDGET FOR**

**The City of Willoughby Hills, Ohio**

**FOR THE FISCAL YEAR**

**January 1, 2020 TO December 31, 2020**

***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.

---

*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, 2020 TO December 31, 2020

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, 2020, 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. Bruchacek 7/15/19  
 Frank J. Bruchacek  
 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		
				INSIDE 10 MILL LIMIT BUDGET YEAR	OUTSIDE 10 MILL LIMIT BUDGET YEAR	
	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	
General Fund	\$ 701,300	\$	\$			
Bond Retirement	\$ 101,500					
Emergency Fire Levy 240	\$ 553,600					
Road Levy 270	\$ 627,700					
Police Pension 220	\$ 92,300					
Employee Termination 296	\$ 27,700					
TOTALS: ALL FUNDS	\$ 2,104,100	\$	\$	\$	\$	

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.		
_____ 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.		
_____ 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 2017 ACTUAL	FOR 2018 ACTUAL	2019 CURRENT YEAR ESTIMATE	2020 BUDGET YEAR ESTIMATE
<b>REVENUES:</b>				
Property Taxes (Real & Personal)	\$ 470,019	\$ 475,693	\$ 534,200	\$ 627,300
Homestead, Rollback & 10,000 Exemp	61,420	61,314	67,600	74,000
Local Govm't/Rev. Ass't. Fund	379,495	395,573	410,800	430,900
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	5,478,431	5,131,735	5,820,800	5,937,000
<b>TOTAL REVENUES</b>	<b>\$ 6,389,365</b>	<b>\$ 6,064,315</b>	<b>\$ 6,833,400</b>	<b>\$ 7,069,200</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,178,941</b>	<b>\$ 5,945,203</b>	<b>\$ 7,212,548</b>	<b>\$ 7,067,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 210,424</b>	<b>\$ 119,112</b>	<b>\$ (379,148)</b>	<b>\$ 2,200</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 1,368,672</b>	<b>\$ 1,579,096</b>	<b>\$ 1,698,208</b>	<b>\$ 1,319,060</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 1,579,096</b>	<b>\$ 1,698,208</b>	<b>\$ 1,319,060</b>	<b>\$ 1,321,260</b>
<b>ENCUMBRANCES AT YEAR END</b>	<b>\$ 187,760</b>	<b>\$ 380,847</b>	<b>\$ -</b>	<b>\$ -</b>

## FUND: BOND RETIREMENT FUND 310

DESCRIPTION	FOR 2017 ACTUAL	FOR 2018 ACTUAL	2019 CURRENT YEAR ESTIMATE	2020 BUDGET YEAR ESTIMATE
<b>REVENUES:</b>				
Property Taxes (Real & Personal)	\$ 103,235	\$ 104,468	\$ 117,100	\$ 85,500
Homestead, Rollback & 10,000 Exemp	13,490	13,465	14,800	16,000
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	1,938,883	1,620,534	1,110,100	1,103,200
<b>TOTAL REVENUES</b>	<b>\$ 2,055,608</b>	<b>\$ 1,738,467</b>	<b>\$ 1,242,000</b>	<b>\$ 1,204,700</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,032,522</b>	<b>\$ 1,773,085</b>	<b>\$ 1,221,800</b>	<b>\$ 1,224,900</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 23,086</b>	<b>\$ (34,618)</b>	<b>\$ 20,200</b>	<b>\$ (20,200)</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 172,156</b>	<b>\$ 195,242</b>	<b>\$ 160,624</b>	<b>\$ 180,824</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 195,242</b>	<b>\$ 160,624</b>	<b>\$ 180,824</b>	<b>\$ 160,624</b>
<b>ENCUMBRANCES AT YEAR END</b>	<b>\$ 141</b>	<b>\$ -</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 2017 ACTUAL	FOR 2018 ACTUAL	2019 CURRENT YEAR ESTIMATE	2020 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 395,345	\$ 400,125	\$ 446,700	\$ 491,600
Homestead, Rollback & 10,000 Exempt	51,662	51,573	56,800	62,000
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	328,497	255,477	241,500	257,000
<b>TOTAL REVENUES</b>	<b>\$ 775,504</b>	<b>\$ 707,175</b>	<b>\$ 745,000</b>	<b>\$ 810,600</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 711,150</b>	<b>\$ 770,600</b>	<b>\$ 739,909</b>	<b>\$ 757,000</b>
REVENUES OVER (UNDER) EXPENDITURES	\$ 64,354	\$ (63,425)	\$ 5,091	\$ 53,600
BEGINNING CASH BALANCE	\$ 186,388	\$ 250,742	\$ 187,317	\$ 192,408
ENDING CASH BALANCE	\$ 250,742	\$ 187,317	\$ 192,408	\$ 246,008
ENCUMBRANCES AT YEAR END	\$ 12,060	\$ 5,109	\$ -	\$ -

FUND: Road Levy 270

DESCRIPTION	FOR 2017 ACTUAL	FOR 2018 ACTUAL	2019 CURRENT YEAR ESTIMATE	2020 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 547,242	\$ 553,179	\$ 553,500	\$ 548,700
Homestead, Rollback & 10,000 Exempt	71,633	71,580	72,100	79,000
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	509,637	43,174	363,100	20,400
<b>TOTAL REVENUES</b>	<b>\$ 1,128,512</b>	<b>\$ 667,933</b>	<b>\$ 988,700</b>	<b>\$ 648,100</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,289,077</b>	<b>\$ 605,354</b>	<b>\$ 1,631,991</b>	<b>\$ 638,800</b>
REVENUES OVER (UNDER) EXPENDITURES	\$ (160,565)	\$ 62,579	\$ (643,291)	\$ 9,300
BEGINNING CASH BALANCE	\$ 771,118	\$ 610,553	\$ 673,132	\$ 29,841
ENDING CASH BALANCE	\$ 610,553	\$ 673,132	\$ 29,841	\$ 39,141
ENCUMBRANCES AT YEAR END	\$ 71,871	\$ 44,191	\$ -	\$ -

# 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 2017 ACTUAL	FOR 2018 ACTUAL	2019 CURRENT YEAR ESTIMATE	2020 BUDGET YEAR ESTIMATE
<b>REVENUES:</b>				
Property Taxes (Real & Personal)	\$ 65,892	\$ 66,692	\$ 73,600	\$ 80,300
Homestead, Rollback & 10,000 Exemp	\$ 8,610	\$ 8,596	\$ 11,100	\$ 12,000
S. B. 3 & 287 Dereg. Reimb.	\$ -	\$ -	\$ -	\$ -
Personal Property Reimb.	\$ -	\$ -	\$ -	\$ 300
Other Revenues	\$ 133	\$ 235	\$ 300	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 74,635</b>	<b>\$ 75,523</b>	<b>\$ 85,000</b>	<b>\$ 92,600</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 73,600</b>	<b>\$ 76,100</b>	<b>\$ 116,600</b>	<b>\$ 92,600</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 1,035</b>	<b>\$ (577)</b>	<b>\$ (31,600)</b>	<b>\$ -</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 31,490</b>	<b>\$ 32,525</b>	<b>\$ 31,948</b>	<b>\$ 348</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 32,525</b>	<b>\$ 31,948</b>	<b>\$ 348</b>	<b>\$ 348</b>
<b>ENCUMBRANCES AT YEAR END</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

FUND: Employee Termination 296

DESCRIPTION	FOR 2017 ACTUAL	FOR 2018 ACTUAL	2019 CURRENT YEAR ESTIMATE	2020 BUDGET YEAR ESTIMATE
<b>REVENUES:</b>				
Property Taxes (Real & Personal)	\$ 19,762	\$ 20,012	\$ 22,300	\$ 24,700
Homestead, Rollback & 10,000 Exemp	2,582	2,579	2,800	3,000
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	15	153	0	100
<b>TOTAL REVENUES</b>	<b>\$ 22,359</b>	<b>\$ 22,744</b>	<b>\$ 25,100</b>	<b>\$ 27,800</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 42,105</b>	<b>\$ 226</b>	<b>\$ 53,200</b>	<b>\$ 27,800</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (19,746)</b>	<b>\$ 22,518</b>	<b>\$ (28,100)</b>	<b>\$ -</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 28,925</b>	<b>\$ 9,179</b>	<b>\$ 31,697</b>	<b>\$ 3,597</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 9,179</b>	<b>\$ 31,697</b>	<b>\$ 3,597</b>	<b>\$ 3,597</b>
<b>ENCUMBRANCES AT YEAR END</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

