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City of Willoughby Hills, Ohio
All City Funds

Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Years Ended December 31, 2023, 2024 and 2025
and Budget Year 2026 Proposed

	2026 Proposed	2025 Budget	2025 Actual	2024 Budget	2024 Actual	2023 Budget	2023 Actual
Revenue							
Income Taxes	\$7,600,000	\$7,450,000	\$8,100,683	\$7,862,000	\$7,319,358	\$7,833,800	\$7,729,386
State Provided Funding	1,409,525	1,233,721	1,242,413	1,250,000	1,190,841	1,240,900	1,212,110
Property Tax Revenue							
(Including State Reimbursements)	1,818,350	2,433,100	2,572,803	2,161,300	2,211,213	2,156,400	2,193,298
Mayor's Court Revenue	537,500	499,000	591,620	556,300	489,381	525,700	559,701
Charges for Services	3,445,674	3,086,734	4,018,390	2,718,900	2,527,682	2,708,800	2,514,961
Fees, Licenses & Permits	3,523,890	3,558,900	1,962,300	1,302,800	4,641,027	1,034,400	1,027,071
Debt Proceeds	0	16,472	0	32,900	32,949	32,900	32,949
All Other Revenue	6,559,010	2,774,682	7,558,239	2,253,818	998,074	1,240,018	1,692,821
Total Other Revenue	\$24,893,949	\$21,052,609	\$26,046,448	\$18,138,018	\$19,410,524	\$16,772,918	\$16,962,297
Operating Obligations							
Administration	\$2,210,620	\$2,211,750	\$2,015,680	\$2,186,750	\$1,567,828	\$2,267,993	\$1,908,046
Debt Service	980,500	1,126,300	1,117,368	1,126,300	1,117,368	1,257,900	1,250,909
Mayor's Court	190,900	181,800	164,008	181,800	135,300	150,400	141,265
Police	7,913,508	7,751,300	7,134,639	6,447,600	5,361,614	4,720,614	4,427,542
Dispatch	588,900	553,400	530,331	548,400	510,976	492,700	485,979
Fire	4,078,250	4,472,294	3,474,651	4,423,794	2,868,216	3,676,750	3,125,873
Street Maintenance & Repai	4,831,300	4,024,000	1,885,984	4,024,000	1,477,304	2,354,600	1,235,497
Sewer Operation	2,638,300	2,653,900	2,405,491	2,628,900	2,325,984	2,136,800	1,881,527
Service Department	1,143,300	1,228,000	989,561	1,228,000	893,355	1,101,027	968,495
Recreation	203,900	206,600	127,602	205,900	121,326	93,100	48,178
Community Center	296,700	328,700	220,759	328,700	205,308	233,825	214,912
Building	461,700	440,400	374,782	400,400	313,635	428,800	337,081
Total - Before 27th pay	\$25,537,878	\$25,178,444	\$20,440,854	\$23,730,544	\$16,898,214	\$18,914,509	\$16,025,303
27th Payroll	0	0	0	0	0	0	0
Total	\$25,537,878	\$25,178,444	\$20,440,854	\$23,730,544	\$16,898,214	\$18,914,509	\$16,025,303
Excess of Revenue							
Over/(Under) Operating							
Expenditures	(\$643,929)	(\$4,125,835)	\$5,605,593	(\$5,592,526)	\$2,512,310	(\$2,141,591)	\$936,993
Interfund Transfers							
Transfers In	5,577,620	3,422,800	5,397,061	5,836,400	5,562,529	5,565,075	5,210,977
Transfers Out	(5,577,620)	(5,529,704)	(5,397,061)	(5,527,604)	(4,360,479)	(5,565,075)	(5,210,977)
Net Total Interfund Transfers	\$0	(\$2,106,904)	\$0	\$308,796	\$1,202,050	\$0	\$0
Release of Prior Year							
Purchase Commitments	\$0	\$0	\$326,032	\$0	\$448,705	\$0	\$419,104
Excess of Budgetary Revenue							
Over/(Under) Operating							
Expenditures	(\$643,929)	(\$6,232,739)	\$5,931,625	(\$5,283,730)	\$4,163,065	(\$2,141,591)	\$1,356,097
Unreserved Fund Balances - All Funds:							
January 1	16,229,656	10,298,031	10,298,031	4,556,528	7,951,820	10,298,031	10,298,031
December 31	\$15,585,727	\$4,065,292	\$16,229,656	(\$727,201)	\$12,114,885	\$8,156,439	\$11,654,128

City of Willoughby Hills - 2026 ANNUAL BUDGET

City of Willoughby Hills, Ohio
General Fund

**Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Years Ended December 31, 2023, 2024 and 2025
and Budget Year 2026 Proposed**

	2026 Proposed	2025 Budget	2025 Actual	2025 Variance	2024 Budget	2024 Actual	2023 Budget	2023 Actual
<u>Revenue</u>								
Income Taxes	\$6,000,000	\$5,875,000	\$6,405,474	\$530,474	\$6,287,000	\$5,760,996	\$6,198,800	\$6,189,918
State Provided Funding	773,425	557,721	614,042	56,321	569,500	557,657	560,400	583,764
Property Tax Revenue (Including State Reimbursements)	955,700	951,375	1,006,110	54,735	796,100	814,939	794,000	808,318
Mayor's Court Revenue	507,500	469,000	559,119	90,119	521,300	462,537	486,400	529,240
Charges for Services	183,300	224,900	230,919	6,019	213,600	142,511	215,200	195,910
Fees, Licenses & Permits	190,400	220,200	294,270	74,070	214,200	202,934	209,800	209,460
All Other Revenue	404,600	552,800	516,278	(36,522)	306,300	432,361	172,000	341,242
Total Revenue	\$9,014,925	\$8,850,996	\$9,626,212	\$775,216	\$8,908,000	\$8,373,935	\$8,636,600	\$8,857,851
<u>Expenditures</u>								
Administration	\$1,998,700	\$2,009,700	\$1,942,907	\$66,793	\$1,851,500	\$1,782,419	\$1,855,600	\$1,831,502
Mayor's Court	161,200	151,800	138,608	13,192	135,200	126,047	111,100	110,819
Safety Forces Subsidy	5,138,500	4,894,230	4,797,766	96,464	5,179,900	4,942,724	4,921,500	4,659,138
Service	1,104,300	1,202,300	981,646	220,654	1,048,000	980,467	1,032,700	916,179
Recreation	115,120	129,800	97,357	32,443	117,500	89,317	33,075	22,653
Community Center	296,700	328,700	220,759	107,941	339,300	208,098	233,825	214,912
Building	193,200	205,100	175,573	29,527	203,300	175,695	187,900	171,019
Total - Before 27th pay	\$9,007,720	\$8,921,630	\$8,354,617	\$567,013	\$8,874,700	\$8,304,767	\$8,375,700	\$7,926,221
27th Payroll	0	0	0	0	0	0	0	0
Total Expenditures	\$9,007,720	\$8,921,630	\$8,354,617	\$567,013	\$8,874,700	\$8,304,767	\$8,375,700	\$7,926,221
Excess of Revenue								
Over/(Under) Expenditures	\$7,205	(\$70,634)	\$1,271,595	\$1,342,229	\$33,300	\$69,168	\$260,900	\$931,630
Release of Prior Year								
Purchase Commitments	0	0	122,772	122,772	0	80,916	0	85,773
Excess of Budgetary Revenue								
Over/(Under) Expenditures	\$7,205	(\$70,634)	\$1,394,368	\$1,465,002	\$33,300	\$150,084	\$260,900	\$1,017,403
<u>Unreserved General Fund Balance:</u>								
January 1	6,046,656	4,652,288	4,652,288	0	4,502,204	4,502,204	3,484,801	3,484,801
December 31	\$6,053,861	\$4,581,654	\$6,046,656	\$1,465,002	\$4,535,504	\$4,652,288	\$3,745,701	\$4,502,204

City of Willoughby Hills, Ohio
2026 Budget Summary

Fund No.	Name	Available Fund Balance 1/1/2026	Revenue	Estimated Expenditures	Excess / (Deficit) Before Transfers	Interfund Transfers In	Interfund Transfers Out	Excess / (Deficit) After Transfers	Available Fund Balance 12/31/2026
100 - General Fund									
110	GENERAL FUND	6,046,656.10	9,014,925.00	3,754,100.00	5,260,825.00	0.00	5,253,620.00	7,205.00	6,053,861.10
200 - Special Revenue Fund Group									
Safety Forces Operating Funds									
220	POLICE PENSION FUND	86,454.47	103,700.00	95,400.00	8,300.00	0.00	0.00	8,300.00	94,754.47
234	SAFETY FORCES FUND	1,452,978.00	4,194,090.00	9,782,100.00	(5,588,010.00)	5,138,500.00	0.00	(449,510.00)	1,003,468.00
240	FIRE LEVY FUND	145,205.64	1,003,600.00	1,106,900.00	(103,300.00)	0.00	0.00	(103,300.00)	41,905.64
Total Safety Forces Operating Funds									
		1,684,638.11	5,301,390.00	10,984,400.00	(5,683,010.00)	5,138,500.00	0.00	(544,510.00)	1,140,128.11
Street Maintenance Funds									
250	ST. CONSTRUCTION MAIN & REPAIR	988,053.45	709,800.00	749,500.00	(39,700.00)	0.00	15,000.00	(54,700.00)	933,353.45
260	STATE HIGHWAY	168,805.61	48,000.00	40,600.00	7,400.00	0.00	0.00	7,400.00	176,205.61
270	ROAD LEVY	398,868.82	1,812,000.00	2,150,600.00	(338,600.00)	0.00	47,600.00	(386,200.00)	12,668.82
Total Street Maintenance Funds									
		1,555,727.88	2,569,800.00	2,940,700.00	(370,900.00)	0.00	62,600.00	(433,500.00)	1,122,227.88
Pandemic Assistance Grant - Special Revenue Funds									
205	Coronavirus Fiscal Recovery Grant Fund	43,270.46	0.00	0.00	0.00	0.00	0.00	0.00	43,270.46
Total Pandemic Assistance Grant Funds									
		43,270.46	0.00	0.00	0.00	0.00	0.00	0.00	43,270.46
Other Special Revenue Funds									
202	FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203	Law Enforcement Grants Fund	14,992.26	35,000.00	35,500.00	(500.00)	0.00	0.00	(500.00)	14,492.26
206	OneOhio opioid Settlement	56,396.84	15,000.00	71,358.00	(56,358.00)	0.00	0.00	(56,358.00)	38.84
210	COURT IMPROVEMENT FUND	11,095.19	30,100.00	29,700.00	400.00	0.00	0.00	400.00	11,495.19
215	VETERANS MEMORIAL FUND	324.28	0.00	320.00	(320.00)	0.00	0.00	(320.00)	4.28
218	COMM CENTER COMPLEX DONATION F	227.94	0.00	200.00	(200.00)	0.00	0.00	(200.00)	27.94
225	D.A.R.E FUND	1,319.97	0.00	0.00	0.00	0.00	0.00	0.00	1,319.97
280	RECREATION	15,626.28	32,600.00	137,400.00	(104,800.00)	115,120.00	10,000.00	320.00	15,946.28
285	PARK MAINTENANCE	67,107.57	19,700.00	39,000.00	(19,300.00)	0.00	0.00	(19,300.00)	47,807.57
296	EMPLOYEE TERMINATION FUND	75,548.30	69,450.00	144,900.00	(75,450.00)	0.00	0.00	(75,450.00)	98.30
297	W.H.I.S.P.E.R. FUND	44,087.47	1,700.00	44,000.00	(42,300.00)	0.00	0.00	(42,300.00)	1,787.47
Total Special Revenue Fund Group									
		3,570,362.55	8,074,740.00	14,427,478.00	(6,352,738.00)	5,253,620.00	72,600.00	(1,171,718.00)	2,398,644.55
300 - Debt Service Fund Group									
310	GENERAL BOND RETIREMENT	187,198.33	680,500.00	980,500.00	(300,000.00)	299,000.00	0.00	(1,000.00)	186,198.33
Total Debt Service Fund Group									
		187,198.33	680,500.00	980,500.00	(300,000.00)	299,000.00	0.00	(1,000.00)	186,198.33
400 - Capital Project Fund Group									
420	CAPITAL IMPROVEMENT	6,837,948.68	3,929,210.00	2,645,600.00	1,283,610.00	0.00	0.00	1,283,610.00	8,121,558.68
423	CLASSIC TIF FUND	113,376.46	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	115,376.46
439	GYMNASIUM CAPITAL IMPR FUND	190,409.64	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	193,409.64
443	PLEAS VALLEY ROAD BRIDGE MAINT	115,346.39	1,500.00	131,000.00	(129,500.00)	15,000.00	0.00	(114,500.00)	846.39
444	FIRE DEPT. CAP EQUIP. FUND	668,932.25	257,500.00	515,400.00	(257,900.00)	0.00	117,700.00	(375,600.00)	293,332.25
460	RECREATION CAPITAL PROJ FUND	55,779.21	1,000.00	66,500.00	(65,500.00)	10,000.00	0.00	(55,500.00)	279.21
Total Capital Project Fund Group									
		7,981,792.63	4,194,210.00	3,358,500.00	835,710.00	25,000.00	117,700.00	743,010.00	8,724,802.63

City of Willoughby Hills, Ohio
2026 Budget Summary

Fund No.	Name	Available Fund Balance 1/1/2026	Revenue	Estimated Expenditures	Excess / (Deficit) Before Transfers	Interfund Transfers In	Out	Excess / (Deficit) After Transfers	Available Fund Balance 12/31/2026
600 - Enterprise Fund Group									
610	SEWER SERVICE	1,794,198.71	2,741,474.00	2,638,300.00	103,174.00	0.00	133,700.00	(30,526.00)	1,763,672.71
	Total Enterprise Fund Group	1,794,198.71	2,741,474.00	2,638,300.00	103,174.00	0.00	133,700.00	(30,526.00)	1,763,672.71
800 - Trust & Agency Fund Group									
800	DEA	3,009.96	0.00	3,000.00	(3,000.00)	0.00	0.00	(3,000.00)	9.96
801	LOCAL GOVERNMENT ESCROW	1,004.69	0.00	0.00	0.00	0.00	0.00	0.00	1,004.69
802	LAW ENFORCEMENT TRUST FUND	74,122.07	11,000.00	85,000.00	(74,000.00)	0.00	0.00	(74,000.00)	122.07
803	UST FUND- UNDERGROUND STORAGE	11,000.00	0.00	0.00	0.00	0.00	0.00	0.00	11,000.00
805	UNCLAIMED FUNDS	21,823.06	1,000.00	21,800.00	(20,800.00)	0.00	0.00	(20,800.00)	1,023.06
808	COMMUNITY CENTER ESCROW	2,864.50	0.00	0.00	0.00	0.00	0.00	0.00	2,864.50
809	PETTY CASH	700.00	0.00	700.00	(700.00)	0.00	0.00	(700.00)	0.00
810	POLITICAL SIGNS	75.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00
811	D.A.R.E. DONATIONS	200.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
819	ZONING ESCROW	5,200.00	100.00	5,000.00	(4,900.00)	0.00	0.00	(4,900.00)	300.00
821	CONSTRUCTION BONDS	44,778.89	50,000.00	94,500.00	(44,500.00)	0.00	0.00	(44,500.00)	278.89
823	ENGINEERING & INSPECTION DEPOSIT	43,109.04	126,000.00	169,000.00	(43,000.00)	0.00	0.00	(43,000.00)	109.04
	Total Capital Project Fund Group	207,887.21	188,100.00	379,000.00	(190,900.00)	0.00	0.00	(190,900.00)	16,987.21
Total All Funds		19,788,095.53	24,893,949.00	25,537,878.00	(643,929.00)	5,577,620.00	5,577,620.00	(643,929.00)	19,144,166.53

City of Willoughby Hills, Ohio
2025 Budget Summary

Fund	No.	Name	Available Fund Balance 1/1/2025	Revenue	Estimated Expenditures	Excess / (Deficit) Before Transfers	Interfund Transfers In Out	Excess / (Deficit) After Transfers	Available Fund Balance 12/31/2025
100 - General Fund									
	110	GENERAL FUND	4,652,288.43	9,014,925.00	3,754,100.00	5,260,825.00	0.00 5,253,620.00	7,205.00	4,659,493.43
200 - Special Revenue Fund Group									
Safety Forces Operating Funds									
	220	POLICE PENSION FUND	51,916.47	103,700.00	95,400.00	8,300.00	0.00	8,300.00	60,216.47
	234	SAFETY FORCES FUND	3,537,783.93	4,194,090.00	9,782,100.00	(5,588,010.00)	5,138,500.00	(449,510.00)	3,088,273.93
	240	FIRE LEVY FUND	189,914.56	1,003,600.00	1,106,900.00	(103,300.00)	0.00	(103,300.00)	86,614.56
		Total Safety Forces Operating Funds	3,779,614.96	5,301,390.00	10,984,400.00	(5,683,010.00)	5,138,500.00	(544,510.00)	3,235,104.96
Street Maintenance Funds									
	250	ST. CONSTRUCTION MAIN & REPAIR	870,490.78	709,800.00	749,500.00	(39,700.00)	0.00 15,000.00	(54,700.00)	815,790.78
	260	STATE HIGHWAY	139,917.57	48,000.00	40,600.00	7,400.00	0.00	7,400.00	147,317.57
	270	ROAD LEVY	890,090.15	1,812,000.00	2,150,600.00	(338,600.00)	0.00 47,600.00	(386,200.00)	503,890.15
		Total Street Maintenance Funds	1,900,498.50	2,569,800.00	2,940,700.00	(370,900.00)	0.00 62,600.00	(433,500.00)	1,466,998.50
Pandemic Assistance Grant - Special Revenue Funds									
	205	Coronavirus Fiscal Recovery Grant Fund	31,224.80	0.00	0.00	0.00	0.00	0.00	31,224.80
		Total Pandemic Assistance Grant Funds	31,224.80	0.00	0.00	0.00	0.00	0.00	31,224.80
Other Special Revenue Funds									
	202	FEMA	68,506.65	0.00	0.00	0.00	0.00	0.00	68,506.65
	203	Law Enforcement Grants Fund	5,793.40	35,000.00	35,500.00	(500.00)	0.00	(500.00)	5,293.40
	206	OneOhio opioid Settlement	62,831.22	15,000.00	71,358.00	(56,358.00)	0.00	(56,358.00)	6,473.22
	210	COURT IMPROVEMENT FUND	3,860.84	30,100.00	29,700.00	400.00	0.00	400.00	4,260.84
	215	VETERANS MEMORIAL FUND	350.14	0.00	320.00	(320.00)	0.00	(320.00)	30.14
	218	COMM CENTER COMPLEX DONATION F	227.94	0.00	200.00	(200.00)	0.00	(200.00)	27.94
	225	D.A.R.E FUND	1,288.97	0.00	0.00	0.00	0.00	0.00	1,288.97
	280	RECREATION	20,257.18	32,600.00	137,400.00	(104,800.00)	115,120.00 10,000.00	320.00	20,577.18
	285	PARK MAINTENANCE	54,226.43	19,700.00	39,000.00	(19,300.00)	0.00	(19,300.00)	34,926.43
	296	EMPLOYEE TERMINATION FUND	49,424.67	69,450.00	144,900.00	(75,450.00)	0.00	(75,450.00)	(26,025.33)
	297	W.H.I.S.P.E.R. FUND	43,130.10	1,700.00	44,000.00	(42,300.00)	0.00	(42,300.00)	830.10
		Total Special Revenue Fund Group	6,021,235.80	8,074,740.00	14,427,478.00	(6,352,738.00)	5,253,620.00 72,600.00	(1,171,718.00)	4,849,517.80
300 - Debt Service Fund Group									
	310	GENERAL BOND RETIREMENT	230,676.74	680,500.00	980,500.00	(300,000.00)	299,000.00	(1,000.00)	229,676.74
		Total Debt Service Fund Group	230,676.74	680,500.00	980,500.00	(300,000.00)	299,000.00	(1,000.00)	229,676.74
400 - Capital Project Fund Group									
	420	CAPITAL IMPROVEMENT	524,736.49	3,929,210.00	2,645,600.00	1,283,610.00	0.00	1,283,610.00	1,808,346.49
	423	CLASSIC TIF FUND	111,448.65	2,000.00	0.00	2,000.00	0.00	2,000.00	113,448.65
	439	GYMNASIUM CAPITAL IMPR FUND	187,181.23	3,000.00	0.00	3,000.00	0.00	3,000.00	190,181.23
	443	PLEAS VALLEY ROAD BRIDGE MAINT	98,038.86	1,500.00	131,000.00	(129,500.00)	15,000.00	(114,500.00)	(16,461.14)
	444	FIRE DEPT. CAP EQUIP. FUND	479,339.73	257,500.00	515,400.00	(257,900.00)	0.00 117,700.00	(375,600.00)	103,739.73
	460	RECREATION CAPITAL PROJ FUND	53,617.26	1,000.00	66,500.00	(65,500.00)	10,000.00	(55,500.00)	(1,882.74)
		Total Capital Project Fund Group	1,454,362.22	4,194,210.00	3,358,500.00	835,710.00	25,000.00 117,700.00	743,010.00	2,197,372.22

City of Willoughby Hills, Ohio
2025 Budget Summary

Fund No.	Name	Available Fund Balance 1/1/2025	Revenue	Estimated Expenditures	Excess / (Deficit) Before Transfers	Interfund Transfers In	Out	Excess / (Deficit) After Transfers	Available Fund Balance 12/31/2025
600 - Enterprise Fund Group									
610	SEWER SERVICE	1,000,676.49	2,741,474.00	2,638,300.00	103,174.00	0.00	133,700.00	(30,526.00)	970,150.49
	Total Enterprise Fund Group	1,000,676.49	2,741,474.00	2,638,300.00	103,174.00	0.00	133,700.00	(30,526.00)	970,150.49
800 - Trust & Agency Fund Group									
800	DEA	4,470.23	0.00	3,000.00	(3,000.00)	0.00	0.00	(3,000.00)	1,470.23
801	LOCAL GOVERNMENT ESCROW	1,004.69	0.00	0.00	0.00	0.00	0.00	0.00	1,004.69
802	LAW ENFORCEMENT TRUST FUND	183,981.68	11,000.00	85,000.00	(74,000.00)	0.00	0.00	(74,000.00)	109,981.68
803	UST FUND- UNDERGROUND STORAGE	11,000.00	0.00	0.00	0.00	0.00	0.00	0.00	11,000.00
805	UNCLAIMED FUNDS	31,501.15	1,000.00	21,800.00	(20,800.00)	0.00	0.00	(20,800.00)	10,701.15
808	COMMUNITY CENTER ESCROW	2,864.50	0.00	0.00	0.00	0.00	0.00	0.00	2,864.50
809	PETTY CASH	700.00	0.00	700.00	(700.00)	0.00	0.00	(700.00)	0.00
810	POLITICAL SIGNS	75.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00
811	D.A.R.E. DONATIONS	200.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
819	ZONING ESCROW	5,200.00	100.00	5,000.00	(4,900.00)	0.00	0.00	(4,900.00)	300.00
821	CONSTRUCTION BONDS	54,464.85	50,000.00	94,500.00	(44,500.00)	0.00	0.00	(44,500.00)	9,964.85
823	ENGINEERING & INSPECTION DEPOSIT	59,996.08	126,000.00	169,000.00	(43,000.00)	0.00	0.00	(43,000.00)	16,996.08
	Total Capital Project Fund Group	355,458.18	188,100.00	379,000.00	(190,900.00)	0.00	0.00	(190,900.00)	164,558.18
Total All Funds		13,714,697.86	24,893,949.00	25,537,878.00	(643,929.00)	5,577,620.00	5,577,620.00	(643,929.00)	13,070,768.86

City of Willoughby Hills, Ohio
2025 Actual Fund Summary (DRAFT)

Fund No.	Name	Available Fund Balance 1/1/2025	Revenue	Enc. Recovery	Obligations	Excess / (Deficit) Before Transfers	Interfund Transfers In	Interfund Transfers Out	Excess / (Deficit) After Transfers	Available Fund Balance 12/31/2025
100 - General Fund										
110	GENERAL FUND	4,652,288.43	9,626,211.80	122,772.43	3,460,117.05	6,288,867.18	0.00	4,894,499.51	1,394,367.67	6,046,656.10
200 - Special Revenue Fund Group										
Safety Forces Operating Funds										
220	POLICE PENSION FUND	51,916.47	122,109.03	0.00	87,571.03	34,538.00	0.00	0.00	34,538.00	86,454.47
234	SAFETY FORCES FUND	3,537,783.93	2,800,202.11	49,505.84	9,732,280.04	(6,882,572.09)	4,797,766.16	0.00	(2,084,805.93)	1,452,978.00
240	FIRE LEVY FUND	189,914.56	1,052,972.09	2,007.42	1,099,688.43	(44,708.92)	0.00	0.00	(44,708.92)	145,205.64
	Total Safety Forces Operating Funds	3,779,614.96	3,975,283.23	51,513.26	10,919,539.50	(6,892,743.01)	4,797,766.16	0.00	(2,094,976.65)	1,684,638.11
Street Maintenance Funds										
250	ST. CONSTRUCTION MAIN & REPAIR	870,490.78	648,854.39	55,013.39	571,305.11	132,562.67	0.00	15,000.00	117,562.67	988,053.45
260	STATE HIGHWAY	139,917.57	44,591.36	0.00	15,703.32	28,888.04	0.00	0.00	28,888.04	188,805.61
270	ROAD LEVY	890,090.15	659,241.41	12,413.86	1,119,655.60	(448,000.33)	0.00	43,221.00	(491,221.33)	398,868.82
	Total Street Maintenance Funds	1,900,498.50	1,352,687.16	67,427.25	1,706,664.03	(286,549.62)	0.00	58,221.00	(344,770.62)	1,555,727.88
Pandemic Assistance Grant - Special Revenue Funds										
205	Coronavirus Fiscal Recovery Grant Fund	31,224.80	2,795.08	9,250.58	0.00	12,045.66	0.00	0.00	12,045.66	43,270.46
	Total Pandemic Assistance Grant Funds	31,224.80	2,795.08	9,250.58	0.00	12,045.66	0.00	0.00	12,045.66	43,270.46
Other Special Revenue Funds										
202	FEIMA	68,506.65	567.13	0.00	0.00	567.13	0.00	69,073.78	(68,506.65)	0.00
203	Law Enforcement Grants Fund	5,793.40	33,685.14	0.00	24,486.28	9,198.86	0.00	0.00	9,198.86	14,992.26
206	OneOhio opioid Settlement	62,831.22	25,926.86	0.00	32,361.24	(6,434.38)	0.00	0.00	(6,434.38)	56,396.84
210	COURT IMPROVEMENT FUND	3,860.84	32,633.81	0.00	25,399.46	7,234.35	0.00	0.00	7,234.35	11,095.19
215	VETERANS MEMORIAL FUND	350.14	0.00	4.14	30.00	(25.86)	0.00	0.00	(25.86)	324.28
218	COMM CENTER COMPLES DONATION F	227.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227.94
225	D.A.R.E FUND	1,288.97	31.00	0.00	0.00	31.00	0.00	0.00	31.00	1,319.97
280	RECREATION	20,257.18	20,332.96	6,357.32	116,616.91	(89,926.63)	96,733.35	11,437.62	(4,630.90)	15,626.28
285	PARK MAINTENANCE	54,226.43	19,738.81	1,057.85	7,915.52	12,881.14	0.00	0.00	12,881.14	67,107.57
296	EMPLOYEE TERMINATION FUND	49,424.67	81,985.37	0.00	55,861.74	26,123.63	0.00	0.00	26,123.63	75,548.30
297	W.H.I.S.P.E.R. FUND	43,130.10	1,126.68	76.69	246.00	957.37	0.00	0.00	957.37	44,087.47
	Total Special Revenue Fund Group	6,021,235.80	5,546,793.23	135,687.09	12,889,120.68	(7,206,640.36)	4,894,499.51	138,732.40	(2,450,873.25)	3,570,362.55
300 - Debt Service Fund Group										
310	GENERAL BOND RETIREMENT	230,676.74	666,840.08	0.00	1,117,368.20	(450,528.12)	407,049.71	0.00	(43,478.41)	187,198.33
	Total Debt Service Fund Group	230,676.74	666,840.08	0.00	1,117,368.20	(450,528.12)	407,049.71	0.00	(43,478.41)	187,198.33
400 - Capital Project Fund Group										
420	CAPITAL IMPROVEMENT	524,736.49	6,492,368.64	0.00	179,156.45	6,313,212.19	0.00	0.00	6,313,212.19	6,837,948.68
423	CLASSIC TIF FUND	111,448.65	1,927.81	0.00	0.00	1,927.81	0.00	0.00	1,927.81	113,376.46
439	GYMNASIUM CAPITAL IMPR FUND	187,181.23	3,228.41	0.00	0.00	3,228.41	0.00	0.00	3,228.41	190,409.64
443	PLEAS VALLEY ROAD BRIDGE MAINT	98,038.86	1,922.01	528.17	142.65	2,307.53	15,000.00	0.00	17,307.53	115,346.39
444	FIRE DEPT. CAP EQUIP. FUND	479,339.73	276,439.68	1,252.07	37,283.01	240,408.74	69,073.78	119,890.00	189,592.52	668,932.25
460	RECREATION CAPITAL PROJ FUND	53,617.26	920.80	165.10	10,361.37	(9,275.67)	11,437.62	0.00	2,161.95	55,779.21
	Total Capital Project Fund Group	1,454,362.22	6,776,807.15	1,945.34	226,943.48	6,551,809.01	95,511.40	119,890.00	6,527,430.41	7,981,792.63

City of Willoughby Hills, Ohio
2025 Actual Fund Summary (DRAFT)

Fund No.	Name	Available Fund Balance 1/1/2025	Revenue	Enc. Recovery	Actual	Obligations	Excess / (Deficit)		Interfund Transfers		Excess / (Deficit) After Transfers	Available Fund Balance 12/31/2025
							Before Transfers		In	Out		
600 - Enterprise Fund Group												
610	SEWER SERVICE	1,000,676.49	3,251,809.47	191,142.13	888.50	2,405,490.67	1,037,460.93		0.00	243,938.71	793,522.22	1,794,198.71
Total Enterprise Fund Group		1,000,676.49	3,251,809.47	191,142.13		2,405,490.67	1,037,460.93		0.00	243,938.71	793,522.22	1,794,198.71
800 - Trust & Agency Fund Group												
800	DEA	4,470.23	303.44		888.50	2,652.21	(1,460.27)		0.00	0.00	(1,460.27)	3,009.96
801	LOCAL GOVERNMENT ESCROW	1,004.69	0.00		0.00	0.00	0.00		0.00	0.00	0.00	1,004.69
802	LAW ENFORCEMENT TRUST FUND	183,981.68	13,459.04		0.00	123,318.65	(109,859.61)		0.00	0.00	(109,859.61)	74,122.07
803	UST FUND- UNDERGROUND STORAGE	11,000.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	11,000.00
805	UNCLAIMED FUNDS	31,501.15	6,956.97		0.00	16,635.06	(9,678.09)		0.00	0.00	(9,678.09)	21,823.06
808	COMMUNITY CENTER ESCROW	2,864.50	0.00		0.00	0.00	0.00		0.00	0.00	0.00	2,864.50
809	PETTY CASH	700.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	700.00
810	POLITICAL SIGNS	75.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	75.00
811	D.A.R.E. DONATIONS	200.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	200.00
819	ZONING ESCROW	5,200.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	5,200.00
821	CONSTRUCTION BONDS	54,464.85	39,690.00		0.00	49,375.96	(9,685.96)		0.00	0.00	(9,685.96)	44,778.89
823	ENGINEERING & INSPECTION DEPOS	59,996.08	117,746.50		15,198.96	149,832.50	(16,887.04)		0.00	0.00	(16,887.04)	43,109.04
Total Capital Project Fund Group		355,458.18	178,155.95	16,087.46		341,814.38	(147,570.97)		0.00	0.00	(147,570.97)	207,887.21
Total All Funds		13,714,697.86	26,046,617.68	467,634.45		20,440,854.46	6,073,397.67		5,397,060.62	5,397,060.62	6,073,397.67	19,788,095.53

CITY OF WILLOUGHBY HILLS

2026 Expenditure Budget Summary

		<u>Budget</u>		<u>Actual</u>	
	<u>Page</u>	<u>2026</u>	<u>2025</u>	<u>2025</u>	<u>2024</u>
<u>110 - General Fund</u>					
110 Administration	Page E-2	1,998,700	2,009,700	1,942,907	1,782,419
120 Mayor's Court	Page E-17	161,200	151,800	138,608	126,047
234 Safety Forces	Page E-22	5,138,500	4,894,230	4,797,766	4,942,724
350 Service Department	Page E-51	1,104,300	1,202,300	981,646	980,467
460 Recreation Subsidy	Page E-78	115,120	129,800	97,357	89,317
465 Community Center	Page E-84	296,700	328,700	220,759	208,098
570 Building	Page E-88	193,200	205,100	175,573	175,695
Total 110 General Fund		9,007,720	8,921,630	8,354,617	8,304,767
<u>200 Special Revenue Funds</u>					
202 FEMA Grant Fund	Page E-45	0	0	0	0
203 Law Enf. Grants Fund	Page E-32	35,500	28,000	24,486	24,059
205 ARPA Grant Fund	Page E-94	0	0	0	65,809
206 OneOhio Opiod Settlement	Page E-33	71,358	71,000	32,361	6,232
210 Court Improvement Fund	Page E-19	29,700	30,000	25,399	24,273
215 Veterans Memorial Fund	Page E-7	320	350	30	408
218 Community Cntr Donations	Page E-8	200	200	0	0
220 Police Pension Fund	Page E-31	95,400	95,100	87,571	92,208
234 Safety Forces Fund					
234.110 Administration	Page E-23	53,100	55,000	54,993	51,177
234.230 Police	Page E-24	6,710,700	7,318,700	6,836,773	5,236,682
234.235 Dispatch	Page E-29	588,900	553,400	530,331	509,003
234.240 Fire	Page E-38	2,429,400	2,445,400	2,310,183	2,157,262
Total 234 Safety Forces Fund		9,782,100	10,372,500	9,732,280	7,954,125
240 Fire Levy Fund	Page E-43	1,106,900	1,145,600	1,099,688	1,071,074
250 Street Maint & Repair Fd.	Page E-54	764,500	762,300	586,305	593,012
260 State Highway Maint. Fd.	Page E-60	40,600	33,200	15,703	12,925
270 Road Levy Fund	Page E-61	2,198,200	2,797,400	1,162,877	778,626
280 Recreation Fund	Page E-79	147,400	161,400	128,055	133,466
285 Park Maintenance Fund	Page E-67	39,000	25,700	7,916	17,233
296 Employee Termination Fd.	Page E-9	144,900	125,300	55,862	46,873
297 W.H.I.S.P.E.R. Fund	Page E-10	44,000	44,000	246	718
Total Special Revenue Funds		14,500,078	15,692,050	12,958,779	10,821,040

CITY OF WILLOUGHBY HILLS

2026 Expenditure Budget Summary (continued)

		Budget		Actual	
	Page	2026	2025	2025	2024
300 Debt Service Funds					
310 GO Debt Service Fund	Page E-11	980,500	1,126,300	1,117,368	1,246,124
Total Debt Service Funds		980,500	1,126,300	1,117,368	1,246,124
400 Capital Projects Funds					
420 Capital Fund - Admin	Page E-13	0	0	0	0
420 Capital Fund - Police	Page E-34	886,000	0	(21)	0
420 Capital Fund - Fire	Page E-48	0	0	0	0
420 Capital Fund - Service	Page E-69	1,759,600	379,400	179,177	64,959
420 Capital Fund - Building	Page E-90	0	0	0	0
420 Capital Fund - Community C	Page E-86	0	0	0	0
Total 420 Capital Fund		2,645,600	379,400	179,156	64,959
423 Classic TIF Fund	Page E-70	0	0	0	0
423 Classic TIF Fund - Police		0	0	0	0
Total 423 Classic TIF Fund		0	0	0	0
443 Pleasant Valley Bridge	Page E-71	131,000	110,000	143	621
444 FD Equipment Capital Fd.	Page E-49	633,100	973,794	157,173	127,613
460 Recreation Capital	Page E-82	66,500	49,500	871	2,000
Total Capital Funds		3,476,200	1,512,694	337,343	195,193
600 Enterprise Funds					
610 Sewer Operation Fund	Page E-72	2,772,000	2,897,900	2,649,429	2,241,877
Total Enterprise Funds		2,772,000	2,897,900	2,649,429	2,241,877
800 Trust & Agency Funds					
800 Federal Law Enf. Trust Fd.	Page E-35	3,000	4,500	2,652	5,719
802 Local Law Enf. Trust Fd.	Page E-36	85,000	206,500	123,319	27,498
805 Unclaimed Moneys Trust Fd.	Page E-14	21,800	31,500	16,635	451
809 Petty Cash Trust Fund	Page E-15	700	700	0	0
819 Zoning Escrow Agency	Page E-91	5,000	5,300	0	0
821 Construction Bond Agency	Page E-92	94,500	80,000	49,376	50,930
823 Eng. & Insp. Agency Fund	Page E-93	169,000	150,000	149,833	113,784
Total Trust & Agency Funds		379,000	478,500	341,814	198,382
Total All Funds		31,115,498	30,629,074	25,759,351	23,007,382

City of Willoughby Hills, Ohio
Consolidated Schedule of Revenue - All Fund Groups

Description	Inc/(Dec) 2026 Bud vs 2025		2026 Budget	2025 Budget	2025 Actual	2024 Budget	2024 Actual
	Bud						
LOCAL TAXES							
Income Tax	150,000.00		7,600,000.00	7,450,000.00	8,100,683.06	7,862,000.00	7,319,357.87
Other Local Taxes	3,100.00		38,500.00	35,400.00	38,834.73	35,400.00	35,784.17
Total Local Taxes	153,100.00		7,638,500.00	7,485,400.00	8,139,517.79	7,897,400.00	7,355,142.04
STATE LEVIED, LOCALLY SHARED TAXES							
Local Government Fund	5,704.00		545,425.00	539,721.00	596,851.35	552,500.00	540,112.24
Street Maintenance Taxes	(39,600.00)		631,100.00	670,700.00	623,792.08	675,200.00	628,427.12
Estate Taxes	0.00		0.00	0.00	0.00	0.00	0.00
Other State Levied Locally Shared Taxes	210,000.00		228,000.00	18,000.00	17,190.86	17,000.00	17,545.12
Total State Levied, Locally Shared Taxes	176,104.00		1,404,525.00	1,228,421.00	1,237,834.29	1,244,700.00	1,186,084.48
PROPERTY TAX REVENUE							
Property Taxes	1,625.00		1,550,500.00	1,548,875.00	1,647,313.50	1,303,500.00	1,334,173.68
Property Tax Reimbursements	(11,500.00)		200,250.00	211,750.00	212,150.03	171,300.00	175,575.69
Total Property Tax Revenue	(9,875.00)		1,750,750.00	1,760,625.00	1,859,463.53	1,474,800.00	1,509,749.37
CHARGES FOR SERVICES							
Administration	0.00		0.00	0.00	0.00	0.00	0.00
Police Department	5,000.00		155,000.00	150,000.00	166,188.63	150,000.00	155,839.98
Fire Department	25,000.00		310,000.00	285,000.00	324,692.34	270,000.00	318,689.04
Building Department	(400.00)		4,500.00	4,900.00	4,500.00	4,900.00	4,010.00
Recreation Department	0.00		0.00	0.00	0.00	0.00	0.00
Sewer Services	(700.00)		500.00	1,200.00	217.27	1,200.00	340.90
Pump Station			0.00	0.00	0.00	0.00	0.00
Property Rental	(41,200.00)		178,800.00	220,000.00	226,418.61	208,700.00	138,501.22
Total Charges for Services	(12,300.00)		648,800.00	661,100.00	722,016.85	634,800.00	617,381.14
MAYOR'S COURT REVENUE							
Mayor's Court	19,400.00		237,000.00	217,600.00	261,943.80	237,600.00	214,136.50
Fines	20,000.00		295,500.00	275,500.00	311,589.31	312,800.00	272,982.50
Forfeitures	(900.00)		5,000.00	5,900.00	18,086.62	5,900.00	2,262.00
Total Fines & Forfeitures	38,500.00		537,500.00	499,000.00	591,619.73	556,300.00	489,381.00
FEES, LICENSES & PERMITS							
Fees							
Cable TV Fees	(25,300.00)		80,000.00	105,300.00	79,496.42	105,300.00	84,040.64
Police Fees	(30,110.00)		2,472,290.00	2,502,400.00	823,296.13	1,002,400.00	3,583,124.25
Building & Zoning Fees	300.00		3,100.00	2,800.00	105,088.31	2,800.00	4,210.00
Recreation Department Fees	0.00		0.00	0.00	0.00	0.00	0.00
Sewer Fees	0.00		0.00	0.00	0.00	0.00	0.00
Miscellaneous Fees	(500.00)		65,500.00	66,000.00	66,210.00	66,000.00	64,210.00
Total Fees	(55,610.00)		2,620,890.00	2,676,500.00	1,074,090.86	1,176,500.00	3,735,584.89
Special Assessments	0.00		0.00	0.00	0.00	0.00	0.00
Permits							
Building & Zoning Permits	(4,300.00)		41,800.00	46,100.00	43,475.50	40,100.00	50,473.00
Total Fees, Licenses & Permits	(59,910.00)		2,662,690.00	2,722,600.00	1,117,566.36	1,216,600.00	3,786,057.89
OTHER OPERATING REVENUE							
Investment Revenue	(65,200.00)		209,600.00	274,800.00	433,102.44	210,500.00	321,704.74
Donations							
Police Donations	8,500.00		12,000.00	3,500.00	11,300.00	3,500.00	1,300.00
Fire Donations	0.00		1,000.00	1,000.00	1,300.00	1,000.00	2,550.00
Service Dept. Donations	0.00		0.00	0.00	0.00	0.00	0.00
Recreation Dept. Donations	0.00		0.00	0.00	0.00	0.00	0.00
Community Center Donations	0.00		0.00	0.00	0.00	0.00	0.00
Other Donations	0.00		500.00	500.00	20.00	500.00	0.00
Total Donations	8,500.00		13,500.00	5,000.00	12,620.00	5,000.00	3,850.00
Sale of Materials/Public Property	(23,500.00)		1,000.00	24,500.00	1,592.50	24,500.00	4,263.02
Refunds & Reimbursements	29,600.00		188,500.00	158,900.00	208,476.91	139,900.00	205,812.20
Forfeitures	0.00		0.00	0.00	0.00	0.00	1.00
Grants	(421,500.00)		113,400.00	534,900.00	144,738.01	67,400.00	67,452.47
Deposits	0.00		0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue	4,282.00		16,000.00	11,718.00	26,357.69	11,718.00	43,716.93
Total Other Operating Revenue	(467,818.00)		542,000.00	1,009,818.00	826,887.55	459,018.00	646,800.36
Total Operating Revenue	(182,199.00)		15,184,765.00	15,366,964.00	14,494,906.10	13,483,618.00	15,590,596.28

City of Willoughby Hills, Ohio
Consolidated Schedule of Revenue - All Fund Groups

Description	Inc/(Dec) 2026 Bud vs 2025					
	Bud	2026 Budget	2025 Budget	2025 Actual	2024 Budget	2024 Actual
<u>OTHER FINANCING SOURCES</u>						
<u>Transfers In From Other Funds</u>						
Transfer In From Fund 110	2,257,720.00	5,263,620.00	3,005,900.00	4,905,937.13	5,302,300.00	5,039,532.48
Transfer In From Fund 202	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 203	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 215	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 234	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 250	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 255	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 270	(107,700.00)	133,700.00	241,400.00	243,938.71	354,000.00	346,960.55
Transfer In From Fund 280	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 285	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 290	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 295	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 296	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 298	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 320	4,300.00	47,600.00	43,300.00	43,221.00	43,900.00	43,923.00
Transfer In From Fund 420	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 423	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 430	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 439	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 440	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 441	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 443	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 444	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 610	500.00	117,700.00	117,200.00	119,890.00	117,200.00	117,113.00
Transfer In From Pump Station Ent. Funds	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 800	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 802	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 824	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 826	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 827	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 829	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 830	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 842	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 845	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 848	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 849	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 866	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 875	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 877	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 879	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 882	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 885	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 886	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 888	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 892	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 896	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund Other Funds	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In From Other Funds	2,154,820.00	5,562,620.00	3,407,800.00	5,312,986.84	5,817,400.00	5,547,529.03
<u>Debt Proceeds</u>						
Lease Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Note Proceeds	(16,472.00)	0.00	16,472.00	0.00	32,900.00	32,948.62
Loan Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Bond Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Debt Premiums	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Proceeds	(16,472.00)	0.00	16,472.00	0.00	32,900.00	32,948.62
Total Other Financing Sources	2,138,348.00	5,562,620.00	3,424,272.00	5,312,986.84	5,850,300.00	5,580,477.65
Total Revenue - All Sources	1,956,149.00	20,747,385.00	18,791,236.00	19,807,892.94	19,333,918.00	21,171,073.93

City of Willoughby Hills, Ohio
Schedule of General Fund Revenue
 Inc/(Dec) 2026
 Bud vs 2025

Description	Bud	2026 Budget	2025 Budget	2025 Actual	2024 Budget	2024 Actual
LOCAL TAXES						
Income Tax	125,000.00	6,000,000.00	5,875,000.00	6,405,474.17	6,287,000.00	5,760,995.52
Other Local Taxes	3,100.00	38,500.00	35,400.00	38,834.73	35,400.00	35,784.17
Total Local Taxes	128,100.00	6,038,500.00	5,910,400.00	6,444,308.90	6,322,400.00	5,796,779.69
STATE LEVIED, LOCALLY SHARED TAXES						
Local Government Fund	5,704.00	545,425.00	539,721.00	596,851.35	552,500.00	540,112.24
Other State Levied Locally Shared Taxes	210,000.00	228,000.00	18,000.00	17,190.86	17,000.00	17,545.12
Total State Levied, Locally Shared Taxes	215,704.00	773,425.00	557,721.00	614,042.21	569,500.00	557,657.36
PROPERTY TAX REVENUE						
Property Taxes	5,825.00	847,700.00	841,875.00	895,279.07	708,500.00	725,082.93
Property Tax Reimbursements	(1,500.00)	108,000.00	109,500.00	110,830.93	87,600.00	89,856.08
Total Property Tax Revenue	4,325.00	955,700.00	951,375.00	1,006,110.00	796,100.00	814,939.01
CHARGES FOR SERVICES						
Administration	0.00	0.00	0.00	0.00	0.00	0.00
Police Department	0.00	0.00	0.00	0.00	0.00	0.00
Fire Department	0.00	0.00	0.00	0.00	0.00	0.00
Building Department	(400.00)	4,500.00	4,900.00	4,500.00	4,900.00	4,010.00
Property Rental	(41,200.00)	178,800.00	220,000.00	226,418.61	208,700.00	138,501.22
Total Charges for Services	(41,600.00)	183,300.00	224,900.00	230,918.61	213,600.00	142,511.22
MAYOR'S COURT REVENUE						
Mayor's Court	19,400.00	207,000.00	187,600.00	229,443.00	202,600.00	187,292.00
Fines	20,000.00	295,500.00	275,500.00	311,589.31	312,800.00	272,982.50
Forfeitures	(900.00)	5,000.00	5,900.00	18,086.62	5,900.00	2,262.00
Total Fines & Forfeitures	38,500.00	507,500.00	469,000.00	559,118.93	521,300.00	462,536.50
FEES, LICENSES & PERMITS						
Fees						
Cable TV Fees	(25,300.00)	80,000.00	105,300.00	79,496.42	105,300.00	84,040.64
Police Fees	0.00	0.00	0.00	0.00	0.00	0.00
Building & Zoning Fees	300.00	3,100.00	2,800.00	105,088.31	2,800.00	4,210.00
Miscellaneous Fees	(500.00)	65,500.00	66,000.00	66,210.00	66,000.00	64,210.00
Total Fees	(25,500.00)	148,600.00	174,100.00	250,794.73	174,100.00	152,460.64
Permits						
Building & Zoning Permits	(4,300.00)	41,800.00	46,100.00	43,475.50	40,100.00	50,473.00
Total Fees, Licenses & Permits	(29,800.00)	190,400.00	220,200.00	294,270.23	214,200.00	202,933.64
OTHER OPERATING REVENUE						
Investment Revenue	20,000.00	170,000.00	150,000.00	230,665.10	150,000.00	218,129.81
Non-Governmental Grants	(192,500.00)	35,000.00	227,500.00	69,124.70	0.00	1,000.00
Donations						
Police Donations	0.00	0.00	0.00	0.00	0.00	0.00
Fire Donations	0.00	0.00	0.00	0.00	0.00	1,000.00
Other Donations	0.00	500.00	500.00	20.00	500.00	0.00
Total Donations	0.00	500.00	500.00	20.00	500.00	1,000.00
Sale of Materials/Public Property	(3,500.00)	100.00	3,600.00	1,019.85	3,600.00	3,133.00
Miscellaneous Revenue	(500.00)	500.00	1,000.00	465.00	1,000.00	370.00
Total Other Operating Revenue	(151,300.00)	366,100.00	517,400.00	477,442.92	270,900.00	396,577.23
Total Operating Revenue	163,929.00	9,014,925.00	8,850,996.00	9,626,211.80	8,908,000.00	8,373,934.65
OTHER FINANCING SOURCES						
Transfers In From Other Funds						
Transfer In From Fund 202	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 295	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 423	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 430	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 440	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue - All Sources	163,929.00	9,014,925.00	8,850,996.00	9,626,211.80	8,908,000.00	8,373,934.65

City of Willoughby Hills, Ohio
Schedule of Special Revenue Fund Group Revenue

Inc/(Dec) 2025
Bud vs 2025

Description	Bud	2026 Budget	2025 Budget	2025 Actual	2024 Budget	2024 Actual
LOCAL TAXES						
Income Tax	25,000.00	1,600,000.00	1,575,000.00	1,695,208.89	1,575,000.00	1,558,362.35
Total Local Taxes	25,000.00	1,600,000.00	1,575,000.00	1,695,208.89	1,575,000.00	1,558,362.35
STATE LEVIED, LOCALLY SHARED TAXES						
Street Maintenance Taxes	(39,600.00)	631,100.00	670,700.00	623,792.08	675,200.00	628,427.12
Total State Levied, Locally Shared Taxes	(39,600.00)	631,100.00	670,700.00	623,792.08	675,200.00	628,427.12
PROPERTY TAX REVENUE						
Property Taxes	(4,200.00)	702,800.00	707,000.00	752,034.43	595,000.00	609,090.75
Property Tax Reimbursements	(10,000.00)	92,250.00	102,250.00	101,319.10	83,700.00	85,719.61
Total Property Tax Revenue	(14,200.00)	795,050.00	809,250.00	853,353.53	678,700.00	694,810.36
CHARGES FOR SERVICES						
Police Department	0.00	0.00	0.00	0.00	0.00	0.00
Fire Department	25,000.00	310,000.00	285,000.00	324,692.34	270,000.00	318,689.04
Recreation Department	0.00	0.00	0.00	0.00	0.00	0.00
Property Rental	0.00	0.00	0.00	0.00	0.00	0.00
Total Charges for Services	25,000.00	310,000.00	285,000.00	324,692.34	270,000.00	318,689.04
MAYOR'S COURT REVENUE						
Mayor's Court	0.00	30,000.00	30,000.00	32,500.80	35,000.00	26,844.50
Total Fines & Forfeitures	0.00	30,000.00	30,000.00	32,500.80	35,000.00	26,844.50
FEES, LICENSES & PERMITS						
Fees						
Police Department Fees	(30,110.00)	2,472,290.00	2,502,400.00	823,296.13	1,002,400.00	3,583,124.25
Recreation Department Fees	0.00	0.00	0.00	0.00	0.00	0.00
Sewer Fees	0.00	0.00	0.00	0.00	0.00	0.00
Total Fees	(30,110.00)	2,472,290.00	2,502,400.00	823,296.13	1,002,400.00	3,583,124.25
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00
Total Fees, Licenses & Permits	(30,110.00)	2,472,290.00	2,502,400.00	823,296.13	1,002,400.00	3,583,124.25
OTHER OPERATING REVENUE						
Investment Revenue	(85,200.00)	39,600.00	124,800.00	202,437.34	60,500.00	103,574.93
Donations						
Police Donations	8,500.00	12,000.00	3,500.00	11,300.00	3,500.00	1,300.00
Fire Donations	0.00	1,000.00	1,000.00	1,300.00	1,000.00	1,550.00
Service Dept. Donations	0.00	0.00	0.00	0.00	0.00	0.00
Recreation Dept. Donations	0.00	0.00	0.00	0.00	0.00	0.00
Community Center Donations	0.00	0.00	0.00	0.00	0.00	0.00
Other Donations	0.00	0.00	0.00	0.00	0.00	0.00
Total Donations	8,500.00	13,000.00	4,500.00	12,600.00	4,500.00	2,850.00
Sale of Materials/Public Property	(20,000.00)	900.00	20,900.00	572.65	20,900.00	1,130.02
Refunds & Reimbursements	4,400.00	28,500.00	24,100.00	32,328.64	24,100.00	32,867.78
Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00
Grants	11,000.00	78,400.00	67,400.00	75,613.31	67,400.00	66,452.47
Miscellaneous Revenue	4,782.00	15,500.00	10,718.00	25,892.69	10,718.00	43,346.93
Total Operating Revenue	(110,428.00)	6,014,340.00	6,124,768.00	4,702,288.40	4,424,418.00	7,060,479.75
OTHER FINANCING SOURCES						
Transfers In From Other Funds						
Transfer In From Fund 110	2,262,720.00	5,253,620.00	2,990,900.00	4,894,499.51	5,297,400.00	5,032,041.16
Transfer In From Fund 202	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 234	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 250	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 270	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 280	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 423	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 439	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 444	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 800	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 802	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund Other Funds	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In From Other Funds	2,262,720.00	5,253,620.00	2,990,900.00	4,894,499.51	5,297,400.00	5,032,041.16
Debt Proceeds						
Lease Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Note Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Loan Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources	2,262,720.00	5,253,620.00	2,990,900.00	4,894,499.51	5,297,400.00	5,032,041.16
Total Revenue - All Sources	2,152,292.00	11,267,960.00	9,115,668.00	9,596,787.91	9,721,818.00	12,092,520.91

City of Willoughby Hills, Ohio
Schedule of Debt Service Fund Group Revenue
 Inc/(Dec) 2025
 Bud vs 2025

Description	Bud	2026 Budget	2025 Budget	2025 Actual	2024 Budget	2024 Actual
<u>PROPERTY TAX REVENUE</u>						
Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Property Tax Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00
Total Property Tax Revenue	0.00	0.00	0.00	0.00	0.00	0.00
<u>CHARGES FOR SERVICES</u>						
Property Rental	0.00	0.00	0.00	0.00	0.00	0.00
Total Charges for Services	0.00	0.00	0.00	0.00	0.00	0.00
<u>FEES, LICENSES & PERMITS</u>						
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00
Total Fees, Licenses & Permits	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER OPERATING REVENUE</u>						
Investment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Operating Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenue	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER FINANCING SOURCES</u>						
<u>Transfers In From Other Funds</u>						
Transfer In From Fund 110	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 234	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 270	(107,700.00)	133,700.00	241,400.00	243,938.71	354,000.00	346,960.55
Transfer In From Fund 320	4,300.00	47,600.00	43,300.00	43,221.00	43,900.00	43,923.00
Transfer In From Fund 420	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 443	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 444	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 610	500.00	117,700.00	117,200.00	119,890.00	117,200.00	117,113.00
Total Transfers In From Other Funds	(102,900.00)	299,000.00	401,900.00	407,049.71	515,100.00	507,996.55
<u>Debt Proceeds</u>						
Note Proceeds	(16,472.00)	0.00	16,472.00	0.00	32,900.00	32,948.62
Loan Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Bond Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Debt Premiums	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Proceeds	(16,472.00)	0.00	16,472.00	0.00	32,900.00	32,948.62
Total Other Financing Sources	(119,372.00)	299,000.00	418,372.00	407,049.71	548,000.00	540,945.17
Total Revenue - All Sources	(119,372.00)	299,000.00	418,372.00	407,049.71	548,000.00	540,945.17

City of Willoughby Hills, Ohio
Schedule of Capital Project Fund Group Revenue
Inc/(Dec) 2026
Bud vs 2025

Description	Bud	2026 Budget	2025 Budget	2025 Actual	2024 Budget	2024 Actual
STATE LEVIED, LOCALLY SHARED TAXES						
Estate Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Total State Levied, Locally Shared Taxes	0.00	0.00	0.00	0.00	0.00	0.00
PROPERTY TAX REVENUE						
Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Property Tax Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00
Total Property Tax Revenue	0.00	0.00	0.00	0.00	0.00	0.00
CHARGES FOR SERVICES						
Police Department	5,000.00	155,000.00	150,000.00	166,188.63	150,000.00	155,839.98
Fire Department	0.00	0.00	0.00	0.00	0.00	0.00
Recreation Department	0.00	0.00	0.00	0.00	0.00	0.00
Property Rental	0.00	0.00	0.00	0.00	0.00	0.00
Total Charges for Services	5,000.00	155,000.00	150,000.00	166,188.63	150,000.00	155,839.98
FEEs, LICENSEs & PERMITs						
<u>Fees</u>						
Building & Zoning Fees	0.00	0.00	0.00	0.00	0.00	0.00
Total Fees	0.00	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00
Total Fees, Licenses & Permits	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OPERATING REVENUE						
Investment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
<u>Donations</u>						
Fire Donations	0.00	0.00	0.00	0.00	0.00	0.00
Recreation Dept. Donations	0.00	0.00	0.00	0.00	0.00	0.00
Total Donations	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Materials/Public Property	0.00	0.00	0.00	0.00	0.00	0.00
Refunds & Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00
Grants	(240,000.00)	0.00	240,000.00	0.00	0.00	0.00
Deposits	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Operating Revenue	(240,000.00)	0.00	240,000.00	0.00	0.00	0.00
Total Operating Revenue	(235,000.00)	155,000.00	390,000.00	166,188.63	150,000.00	155,839.98
OTHER FINANCING SOURCES						
<u>Transfers In From Other Funds</u>						
Transfer In From Fund 110	(5,000.00)	10,000.00	15,000.00	11,437.62	4,900.00	7,491.32
Transfer In From Fund 22	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 215	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 250	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 270	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 280	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 285	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 610	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund Other Funds	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In From Other Funds	(5,000.00)	10,000.00	15,000.00	11,437.62	4,900.00	7,491.32
<u>Debt Proceeds</u>						
Note Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Bond Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Debt Premiums	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources	(5,000.00)	10,000.00	15,000.00	11,437.62	4,900.00	7,491.32
Total Revenue - All Sources	(240,000.00)	165,000.00	405,000.00	177,626.25	154,900.00	163,331.30

City of Willoughby Hills, Ohio
Schedule of Enterprise Fund Group Revenue
Inc/(Dec) 2026
Bud vs 2025

Description	Bud	2026 Budget	2025 Budget	2025 Actual	2024 Budget	2024 Actual
<u>CHARGES FOR SERVICES</u>						
Sewer Services	(700.00)	500.00	1,200.00	217.27	1,200.00	340.90
Pump Station		0.00	0.00	0.00	0.00	0.00
Total Charges for Services	(700.00)	500.00	1,200.00	217.27	1,200.00	340.90
<u>FEEs, LICENSEs & PERMITs</u>						
<u>Fees</u>						
Sewer Fees	0.00	0.00	0.00	0.00	0.00	0.00
Total Fees	0.00	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00
Total Fees, Licenses & Permits	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER OPERATING REVENUE</u>						
Investment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Refunds & Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00
Grants	0.00	0.00	0.00	0.00	0.00	0.00
Deposits	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Operating Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenue	(700.00)	500.00	1,200.00	217.27	1,200.00	340.90
<u>OTHER FINANCING SOURCES</u>						
<u>Transfers In From Other Funds</u>						
Transfer In From Fund 110	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 610	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Pump Station Ent. Funds	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 827	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund Other Funds	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00
<u>Debt Proceeds</u>						
Loan Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue - All Sources	(700.00)	500.00	1,200.00	217.27	1,200.00	340.90

City of Willoughby Hills, Ohio
Schedule of Trust & Agency Fund Group Revenue
Inc/(Dec) 2026
Bud vs 2025

Description	Bud	2026 Budget	2025 Budget	2025 Actual	2024 Budget	2024 Actual
LOCAL TAXES						
Other Local Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Taxes	0.00	0.00	0.00	0.00	0.00	0.00
STATE LEVIED, LOCALLY SHARED TAXES						
Local Government Fund	0.00	0.00	0.00	0.00	0.00	0.00
Estate Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Total State Levied, Locally Shared Taxes	0.00	0.00	0.00	0.00	0.00	0.00
CHARGES FOR SERVICES						
Pump Station	0.00	0.00	0.00	0.00	0.00	0.00
Total Charges for Services	0.00	0.00	0.00	0.00	0.00	0.00
FEEs, LICENSEs & PERMITs						
<u>Fees</u>						
Building & Zoning Fees	0.00	0.00	0.00	0.00	0.00	0.00
Total Fees	0.00	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00
<u>Permits</u>						
Building & Zoning Permits	0.00	0.00	0.00	0.00	0.00	0.00
Total Fees, Licenses & Permits	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OPERATING REVENUE						
Investment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
<u>Donations</u>						
Police Donations	0.00	0.00	0.00	0.00	0.00	0.00
Recreation Dept. Donations	0.00	0.00	0.00	0.00	0.00	0.00
Community Center Donations	0.00	0.00	0.00	0.00	0.00	0.00
Total Donations	0.00	0.00	0.00	0.00	0.00	0.00
Refunds & Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00
Forfeitures	0.00	0.00	0.00	0.00	0.00	1.00
Grants	0.00	0.00	0.00	0.00	0.00	0.00
Deposits	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Operating Revenue	0.00	0.00	0.00	0.00	0.00	1.00
Total Operating Revenue	0.00	0.00	0.00	0.00	0.00	1.00
OTHER FINANCING SOURCES						
<u>Transfers In From Other Funds</u>						
Transfer In From Fund 110	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 203	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 800	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund 802	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Fund Other Funds	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue - All Sources	0.00	0.00	0.00	0.00	0.00	1.00