

2014
Appropriations Budget

Ordinance 2013-043

The City of Wooster Mission Statement

The mission of the City of Wooster is to partner with our community to deliver services, conserve resources, protect quality of life, and plan for the future. We will endeavor to accomplish this mission in the most efficient and fiscally responsible manner possible, and in accordance to the City of Wooster's Core Values.

City of Wooster - Core Values

Accountability – We accept responsibility for our personal and organizational decisions and actions. We will deliver cost effective and efficient services with the objective of doing our work right the first time. We are concerned about our natural, historic, economic and aesthetic resources and endeavor to enhance their sustainability for future generations.

Continuous Improvement – We provide the highest quality service with the resources available by promoting innovation and flexibility to meet the changing needs in the community.

Leadership & Management – We value the importance of serving as a role model and mentor within the organization and community. We make decisions that show responsible management of all our resources.

Respect & Communication – We are honest and treat our coworkers and the public with courtesy and dignity. We promote professional and friendly communication while providing excellent customer service at all times.

Honesty & Integrity – We set high standards for our personal, professional, and organizational conduct and act with integrity as we strive to attain our mission.

Stewardship & Trust – We understand our responsibility to use public funds wisely. We will faithfully deliver services and make decisions that will meet the citizen's needs. We commit to our core values and will openly communication with the public and solicit feedback in order to achieve our goals.

Safety – We use education, prevention, and enforcement methods to protect life and property in our business and residential neighborhoods. Our safety awareness will maintain our infrastructure and facilities to provide a safe environment in which to live and work.

Organizational Operations: We endeavor to continually review City policies and procedures for cost-reducing measures while evaluating alternate revenue sources for operations and special projects. To coordinate efforts among City departments/divisions to ensure efficient procedures and effective results in accordance with the goals listed below.

ORGANIZATIONAL GOALS

- **PUBLIC SERVICE** - To serve the public in an atmosphere of courtesy, friendliness and respect, consistently treating everyone fairly within the policies, rules and regulations of Wooster. To provide the highest quality municipal services in an effective, creative and fiscally responsible manner.
- **PUBLIC SAFETY** - To assure that residents will be safe in their homes and neighborhoods. To be prepared for disasters and provide for the protection of life and property in such event.
- **ECONOMIC DEVELOPMENT** - To recognize that high quality City services are to a large extent dependent on a strong business community. To provide and further enhance a strong economic base by encouraging revenue-producing, high quality, retail, commercial and industrial development that is compatible with our community.
- **QUALITY OF LIFE** - To provide a pleasing community atmosphere and a level of maintenance of public streets, parks, rights-of-way and other public facilities that is consistent with the level of maintenance our citizens provide to their private property. To recognize and promote individual property rights while ensuring that the rights of others are not infringed upon. To provide quality parks, recreation opportunities, and other information services, and programs to our citizens.
- **PUBLIC INFRASTRUCTURE** - To protect, maintain and enhance the City's public infrastructure. To anticipate the long-term needs of the infrastructure and take prudent steps to provide for those needs.
- **PUBLIC PARTICIPATION** - To educate the community on City programs and operations as well as their role in the governmental process.



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**CITY OF WOOSTER, OHIO
MAYOR'S BUDGET DOCUMENT – PREPARED FOR WOOSTER CITY COUNCIL
FOR THE CALENDAR YEAR 2014**

Has this requirement been met for 2014?

The 2014 budget document for the City of Wooster has been prepared in accordance with the following policies and initiatives:

Budget Requirements and Accounting for all funds

- Yes** A. Annual budgets are adopted for all City funds. Under state law, the Mayor submits an annual budget (a preliminary financial plan often referred to as the 'tax budget') to Council for consideration and approval no later than July 15. Such budget is based on expected expenditures by program within a fund and estimated resources by source for all funds.
- Yes** B. By Charter the Mayor must submit an annual appropriation ordinance to City Council (this document). This ordinance builds upon the tax budget of the previous July and is updated for any estimate revisions as well as year-end encumbrances and may include any additional information requested by Council. Council may subsequently amend such ordinance.
- Yes** C. For day-to-day management control, expenditures plus encumbrances may not exceed budget at the expenditure-type (i.e., personal services, operations and maintenance, capital, etc.) level of each cost center (activity within a program within a fund). The Mayor may transfer unencumbered appropriations within divisions within funds.
- Yes** D. Appropriation control (City Council appropriated budget) is by program (i.e., safety, leisure, health, etc.) within a fund. City Council may, by ordinance, transfer amounts among programs within and between funds. Budgetary comparison schedules are presented in the Supplemental Section as Required Supplemental Information.

Financial Policies

On January 17, 1995, and amended in 1999, Council passed and the Mayor approved new financial policies for the governmental funds of the City. In part, the ordinance states:

- Yes** (1) The governmental funds shall be budgeted to have a rate of return on all assets greater than or equal to the rate of inflation;
- Yes** (2) Council will not provide new services unless new revenue is available or there is a cost reduction in another service;
- Yes** (3) By 1999, the General Fund shall have an unencumbered cash balance of at least 60 days of expenditures, but no more than 240 days;
- No** (4) By 2001, the Capital Improvements Fund shall have a cash balance at least equal to the value of the annual depreciation of the governmental fund assets; and,
- N/A** (5) If the General Fund cash exceeds the 240 day requirement and the Capital Improvements Fund cash requirement is achieved and the return on assets in the governmental funds is greater than the rate of inflation Council will lower either the property tax rate or the income tax

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FOR THE CALENDAR YEAR 2014**

rate.

In November of 1989, Council passed an ordinance that set forth the following policy regarding all enterprise funds user charges (rates).

- Yes** 1. Sufficient revenue must be generated by the charges to ensure high quality service for an indefinite period of time. Therefore, the return on assets must approximate inflation after consideration of gifts, donations, grants and subsidized loans.
- Yes** 2. Sufficient cash flow must be generated by the charges to ensure all expenditures, including debt service, can be paid in a timely manner.

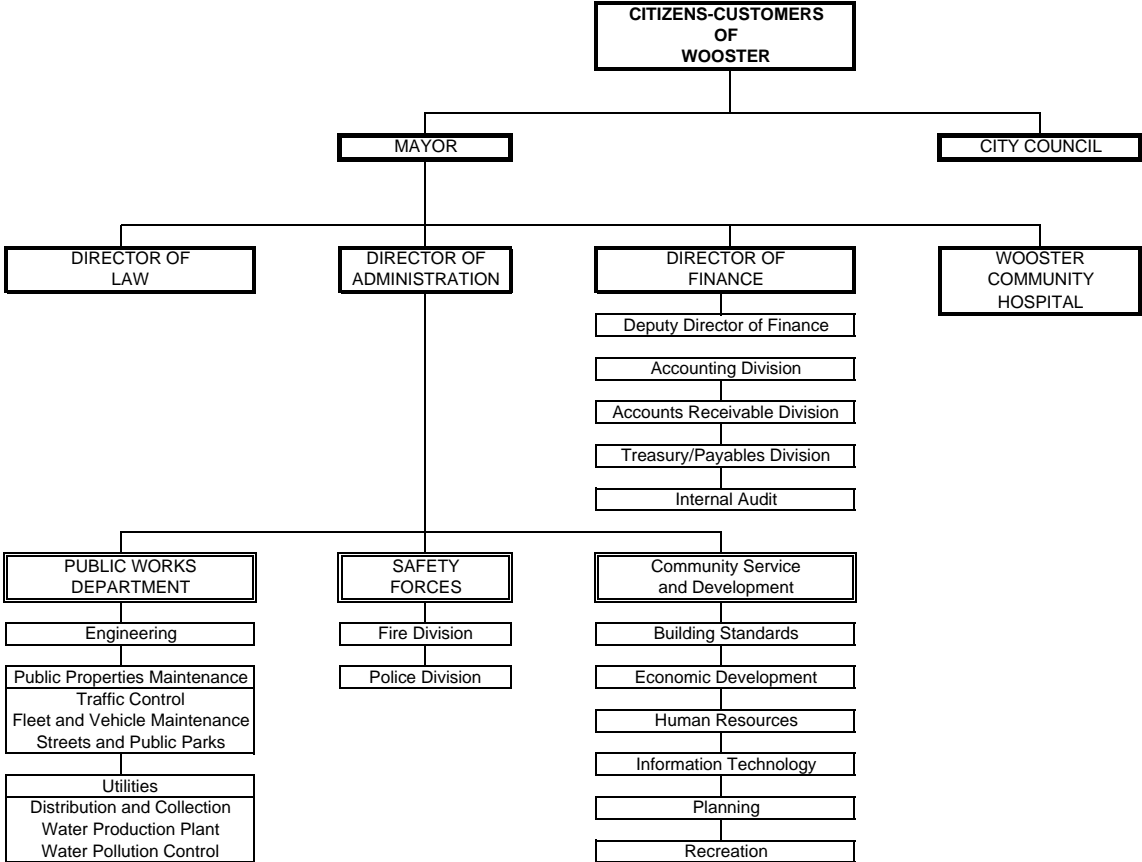
Investment Policies (summarized)

The City of Wooster's policy is to invest public funds in a manner which protects the citizens and the investors from a loss of principal while attaining a competitively high rate of return on investment. The interest revenue included in the 2014 budget has been prepared understanding that the portfolio is continuously analyzed to attain the following objectives:

- A. Preserve capital and protect investment principal in conformance with federal, state and local requirements.
- B. Maintain sufficient liquidity to meet operating requirements.
- C. Diversify the portfolio to avoid incurring unreasonable risks regarding specific security type or individual financial institutions.
- D. Attain a market rate of return throughout budgetary and economic cycles.
- E. Protect the principal of lenders.
- F. Encourage community growth.

**CITY OF WOOSTER, OHIO
ORGANIZATION CHART**

As of November 2013



**CITY OF WOOSTER, OHIO
 FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES
 LAST NINE YEARS & 2014 PROJECTED BUDGET**

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013* | Projected 2014* |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|
| Governmental Services: | | | | | | | | | | |
| Safety services: | | | | | | | | | | |
| Police Division | 44.00 | 43.00 | 43.00 | 44.00 | 42.00 | 43.00 | 38.00 | 39.50 | 38.75 | 42.75 (a) |
| Fire Division | 43.00 | 43.00 | 43.00 | 44.00 | 43.00 | 43.00 | 42.00 | 42.00 | 43.00 | 46.00 (b) |
| Traffic Control | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 2.00 | 2.00 | 2.50 | 2.50 |
| Total Safety Services | 91.00 | 90.00 | 90.00 | 92.00 | 89.00 | 90.00 | 82.00 | 83.50 | 84.25 | 91.25 |
| Leisure services | 14.50 | 14.50 | 14.50 | 15.00 | 15.00 | 15.00 | 10.50 | 8.90 | 7.40 | 8.00 (c) |
| Environment and development | 7.00 | 7.00 | 8.00 | 8.33 | 8.35 | 8.35 | 8.35 | 9.50 | 12.20 | 12.20 ** |
| Transportation services | 18.80 | 18.80 | 21.80 | 20.80 | 19.45 | 19.45 | 16.45 | 15.00 | 12.00 | 13.00 (d) |
| Administrative services | 20.60 | 20.60 | 18.60 | 19.25 | 20.25 | 19.25 | 16.38 | 16.90 | 21.75 | 21.00 |
| Total Governmental Services | 151.90 | 150.90 | 152.90 | 155.38 | 152.05 | 152.05 | 133.68 | 133.80 | 137.60 | 145.45 |
| Business-type services (Note 2): | | | | | | | | | | |
| Wooster Community Hospital | 670.90 | 685.24 | 687.64 | 714.00 | 702.00 | 705.00 | 699.00 | 714.25 | 762.64 | 757.00 |
| Water - Treatment & Distribution | 19.20 | 19.20 | 19.20 | 19.20 | 18.95 | 17.95 | 13.95 | 15.10 | 11.25 | 11.25 |
| Water Pollution Control - Collection & Treatment | 19.80 | 19.80 | 19.80 | 18.80 | 18.50 | 18.50 | 13.50 | 16.10 | 15.80 | 15.80 |
| Storm Drainage - Collection | 5.25 | 5.30 | 2.30 | 2.30 | 2.30 | 2.30 | 5.25 | 2.50 | 4.80 | 4.80 |
| Total Business-type Services | 715.15 | 729.54 | 728.94 | 754.30 | 741.75 | 743.75 | 731.70 | 747.95 | 794.49 | 788.85 |
| TOTAL PRIMARY GOVERNMENT | 196.15 | 195.20 | 194.20 | 195.68 | 191.80 | 190.80 | 166.38 | 167.50 | 169.45 | 177.30 |

Source: City Human Resources Division and Finance Department payroll office.

Other notes:

Note (a) - Four (4) new police officer positions have been budgeted to be hired during 2014.

Note (b) - Three (3) new fire fighter A positions have been budgeted to decrease department overtime.

Note (c) - Change in Recreation Coordinator position from part-time to full-time.

Note (d) - One (1) new laborer position in PPM (streets).

* Staffing levels in 2013 and 2014 exclude seasonal employees for comparative purposes.

**Note - The Division of Engineering staff allocation is shared among Environment and Development, Water, Sanitary Sewer, and Storm Drainage lines.

Note - The City contracts with a private waste hauler for refuse collection and disposal and therefore there are no city employees for that service.

PROGRAM NARRATIVE 2014 BUDGET

This narrative is organized by organizational chart structure. The activities (divisions or departments) under each heading include a mission statement, one or more 2014 objective and significant changes in the personnel and operations portions of the budget. These narratives are authored by the responsible manager. The Hospital is not included in this program narrative.

SAFETY FORCES

Fire

Mission Statement: The primary mission of the Wooster Fire Division is the saving of life and property from fire and providing emergency medical assistance. This is accomplished through public education, fire prevention, fire suppression, and emergency medical assistance to victims of sudden illness and injury. The division is committed to providing the best possible service and protection at the least possible cost.

Goals:

1. Move station #2 project to bid document
2. Start electronic EMS reporting and send electronic billing information
3. Hire personnel to reduce overtime liability and increase safety
4. Complete operational information and equipment via grants for regional dispatch center
5. Update facilities

Capital:

The 2014 Capital Budget consists of those items that are on a replacement schedule. We have also pushed back the replacement of our 1990 engine another year and have put monies from the 2013 budget to keep the unit in good running order and to meet annual testing requirements to prolong its workable life.

The fire stations in general are still lacking in size and layout that allows for good working conditions, but we have been using the capital and operating budgets to help make things better. I would still request that as soon as possible we begin building the replacement #2 fire stations. Capital also has the purchase of thermal imaging cameras that are a vital piece of equipment for our safety and emergency scene tactics as well the replacement of our current data base that will hopefully allow less time and cost liability to the city as a whole as well as an easier transition to EMS electronic field reporting.

Personal Services:

The current wages and manning of the Fire Division will be held at the same rate in 2014 through the first 3 quarters of the year as the collective bargaining agreement will expire in October. At the current time we have not replaced a Class A Fire/Medic and are using the Fire Inspector as an on shift inspector and in 2014 we would like to have this happen. This is not an optimal situation in both safety and function for the fire division. With the increase in call volume and the loss of the inspector on a 40 hour week, our ability to respond to calls in progress and the ability to inspect our city hazardous buildings has been a losing balancing act. We are currently in process to hire a fire fighter A to take the fire inspector off shift. I have also included in the 2014 personnel budget the addition of three (3) more firefighter/paramedics. This will allow us to have more members on shift during the day as well as respond to emergencies when off duty. The addition of the personnel will get us away from the short staffing model and we should see a significant reduction in overtime costs during 2014. The

costs associated with Holiday Pay and Comp Time usage have also been included. The decision of not supplementing the divisions manning to account for Kelly days in the CBA in the late 90's is the biggest expense in the overtime, followed by long term injury leave.

Operating:

In 2014 we are looking to purchase Mobile Data Terminal's for use in our squads and first line fire engines to be used at the scene to complete reports and gain access to information. The operating budget also has amounts to cover the cost of grants we may receive to pay for the city's liability of the grants.

The largest increase in the operating budget is the replacement of each member's personnel protective equipment. We began this program in 2013 and replace approximately half the department's gear. The National Fire Protection Association, which sets the standards for the gear, has approved a 2013 change to the equipment, so the updating will put us into standard. By standards, this equipment should be replaced every 10 years and we place them on an eight (8) year replacement cycle.

In 2013 we received a grant totaling \$129,000.00 to purchase three (3) new Defibrillator/Monitors as well as rescue equipment to be used during a motor vehicle crash. All items will be placed in service in 2013. In 2014 we plan to apply for a regional grant(s) to assist in buying communications equipment to go with the possible transition of a new communication center and/or change the current infrastructure of how we currently communicate.

Police

Vision Statement: The Wooster Police Department strives to be a premier law enforcement agency by providing law enforcement service in an efficient and effective manner.

Mission: The Wooster Police Department is a committed partner with our community. Ethics, Integrity and Professionalism are the core values which lead us forward. These core values are the foundation upon which we base our mission. We realize that our most important asset is our employees who strive to make our organization a premier law enforcement agency. Our employees are dedicated to protecting and preserving life while providing fair and impartial law enforcement services to all. It is these core values, dedication and community partnership that make our agency distinguished.

Guiding principles:

- We value dignity and respect for all persons.
- We value integrity and honesty as the basis for community trust.
- We value excellence and professional growth.
- We value the highest standards of moral and ethical conduct.

2014 Objective: To provide the best possible service to the community with the resources we have. Examine the way in which we conduct daily operations and attempt to find the most effective and efficient manner to deliver police services.

Personnel: We are hopeful that with the passage of the income tax levy we will be able to add personnel to the Police Division. Additional people will help the agency shift from a reactive policing approach to a pro-active approach. We are optimistic that tackling issues such as illegal narcotics and thefts will allow us to make our community safer.

The School Resource Officer program is currently being funded by a grant awarded to Wooster City Schools. If this grant is not available in the future, this program may be eliminated. Wooster Community Hospital has funded a full-time officer to serve in the capacity of Hospital Resource Officer. This position will increase safety and security at the hospital while providing a valuable link between our two agencies.

Operations: We continue to purchase items to replace equipment that is outdated and requiring frequent repair. We will attempt to purchase several new vehicles to replace the remaining Crown Victorias and several aging detective cars. We will scrutinize and review equipment that will increase the efficiency of the department prior to purchase. We will continue to implement and utilize programs that may help our agency become more efficient at daily operations. In addition, we will begin a citizen's police academy to foster relationships and educate the community about the Police Department.

We will continue to examine and revise training on a department wide basis. The goal of this will be to continue to provide yearly in-service training to officers where all required certifications will be updated. Furthermore, this will assist the department in the continued implementation of a career development plan for department personnel.

COMMUNITY SERVICES AND DEVELOPMENT

Building Standards

Mission: The mission of the Building Standards Division of the City of Wooster is to protect the public from hazards incidental to the design, erection, repair, demolition or use and occupancy of all buildings or structures and to ensure the safe and sanitary maintenance of existing buildings using effective code enforcement while providing open communication, courtesy and respect.

2014 Objective: Duties were reorganized in 2011 to efficiently handle the work of the eliminated inspector position. Planning and Zoning duties were also assumed at various times during this period. Finally, after 3 years without a dedicated property maintenance inspector we began the process of adding one late in 2013. This position will be given priority during 2014 with inspector training and implementing a proactive property maintenance inspection program.

Personnel: Two inspectors are new to the duties in the last two years and with the addition of a new property maintenance inspector, it will be important that we continue employee training during 2014.

Operations: Construction activity in 2013 increased significantly over previous years and returned to more normal levels. 2014 activity is expected to continue this trend.

Only necessary items have been budgeted with no material increase in any line item except code enforcement. Increased code enforcement activity is expected to continue and the budget reflects this concern. The budgeted amount for code enforcement abatement (demolitions, car towing, grass mowing, debris clean-up, etc) is vital, as this is a core function with a big impact on the community. This line item will be used to pay contractors to abate violations such as grass mowing or demolitions.

Economic Development

Mission: To encourage and support strategic economic and community growth within the city of Wooster by focusing on the retention and expansion of local enterprises as well as assisting new business ventures that correspond with Wooster community values, interests and needs, while striving to improve the quality of life for Wooster residents and businesses by concentrating on ensuring that Wooster is an attractive place to live, work, and play.

2014 Objectives: To continue on-going community and economic development efforts and projects throughout the City of Wooster by researching, applying for, and securing financial resources that are vital components to the completion of these projects. These efforts include administration of several on-going Community Development Block Grant projects, the Community Reinvestment Area program, and the Enterprise Zone program. Continued coordination with the City of Wooster's economic development partners to concentrate on building closer relationships with area to acclimate and

educate city administration of current and/or anticipated future issues that employers may face with doing business in the city of Wooster. Implement and continue a Downtown Waste Collection Program and improve a Parking Management System to improve safety, efficiency, and aesthetics within the Central Business District. Develop an inventory of economic development opportunities to support future grant pursuits and the Wooster Comprehensive Plan. In collaboration with stakeholders, create outreach tools and develop procedures to improve marketing of Wooster to prospective businesses.

Operations: To serve the businesses, entrepreneurs, and residents through the economic and community development efforts of the City of Wooster by providing a professional resource for all aspects related to the betterment of Wooster's business community.

Human Resources

Mission: Our mission is to provide exceptional customer service through all aspects of the human resources profession for all City of Wooster employees and external customers.

2014 Objective: Streamline human resources processes and procedures to provide efficient and accurate service to all customers on an ongoing basis.

- Partner with management in 2014 to continue to evaluate and update job descriptions across all divisions in the City.
- Develop an HR record retention schedule in 2014. Update and maintain HR records in compliance with the approved schedule.
- Ensure the City of Wooster is in compliance with all Affordable Health Care changes by the end of 2014.

Information Technology

Mission: To provide leadership in information technology and systems, with a focus on providing strategic direction on technology issues, leading technology innovation initiatives, facilitating reliable, timely and easy access to information for employees and citizens, while responsibly managing the City of Wooster's technology infrastructure and applications and maintaining the highest level of reliable service and support.

2014 Objective: Reduce "soft" costs and lost productivity by implementing server and workstation hardware end-of-life policies and establishing consistent hardware standards. Migrate away from open source solutions that do not provide an acceptable level of support and require an increased amount of personnel training.

Personnel: Staffing level has remained the same since 2012. Increase cross-training efforts to reduce skill specialization that frequently has a negative impact on our ability to provide timely internal support services.

Operations: Continued focus on achieving 99.999% uptime of all mission-critical systems and providing support services to our end users within accepted service level agreements.

Planning and Zoning Division

Mission: The mission of the Planning and Zoning Division is to guide the use of land, growth and development in the City of Wooster through the implementation of adopted codes, policies and plans. The division strives to promote a vibrant, attractive and prosperous community through cooperation and coordination with elected officials, appointed boards and commissions, city departments, citizens, and developers.

In 2014, the Planning and Zoning Division will:

- Work closely with OHM (contractor), the public and city departments to complete an update the City's Comprehensive Plan.
- Refine the usability of the city's GIS, expand on the existing planning related data and work with other departments to improve the overall system.
- Amend the Planning and Zoning Code and zoning fee schedule, as necessary
- Work with the Building Division to improve and streamline the code enforcement process.

Personnel: The Planning and Zoning Division consists of the one full time employee, the Planning and Zoning Manager. A part time intern is also utilized during the summer months. No new positions will be added to the division in 2014.

Operations: No changes are anticipated to the operations of the division in 2014.

Recreation and Community Center

Mission: The mission of the Wooster Recreation and Community Center is to enrich the lives of our community members through parks, programs and play!

2014 Objective: Add additional access to online membership. Provide innovative and flexible programming to meet the changing needs of the community. Use creative forms of publicity and take advantage of the many available free advertising resources. Continue to work on internal cooperation between City departments to conserve resources. Promote and continue to establish partnerships with outside organizations to increase efficiency and reduce expenses. Increase presence of social media. Educate the public about availability of online registration, reservations and Community Center kiosk. Continue to find innovative ways to increase use of space available and reduce expenses.

Personnel: Add 1-2 staff members in 2014.

Operations: Provide and implement as many quality programs and services as possible using the Community Center and other area facilities.

Pools

Mission: To provide safe and compliant aquatic facilities that offer opportunities and features that will attract customers and provide a positive experience at our pools and sprayground.

2014 Objective: Maintain and update aquatic facilities for safe and enjoyable use for all participants. Evaluate and begin to implement ADA accessible initiatives. Establish partnerships that will increase revenue and reduce expenses.

Personnel: The City has contracted with the YMCA to schedule staff and manage daily operations of the pools in 2014. City employees and contractors will still provide maintenance as has been done in the past.

Operations: Days and hours of operation will change slightly due to the partnership with the Wooster YMCA. Freedlander Pool and Knights Field Sprayground hours will remain the same as 2013. Christmas Run Pool will be open 3 days a week and Sundays. The YMCA will also reduce the Natatorium operating hours during the summer.

ADMINISTRATIVE SERVICES

Director of Administration

Service Pledge

City services are a valuable piece of what makes Wooster great. The voters showed that they share our vision of maintaining these services and protecting our quality of life through supporting the earned income tax increase. We interpret the margin of victory (58% for the increase) as an expression of the public's faith that we will act responsibly with the funding that will be provided, and look forward to the challenge of proving their trust to be well placed. We look forward to following through on our promises to spend these additional tax dollars wisely, and assure that we will continue to operate in a way that is open, honest and transparent to our residents.

The City's administration and staff share the desire to be good stewards of the public's resources. We will be moving forward with strategic planning for both operations and capital that focuses on that philosophy. As we promised the citizens during the income tax campaign, the 2014 budget designates half of the anticipated income tax increase for capital & infrastructure improvements. The other half will replace the \$2M we lost in State funding and maintain services.

We will continue to be frugal and reasonable with our spending. We will continue to evaluate each budgeted, capital expenditure and will only proceed if deemed necessary for operations and maintaining services.

At the same time, we will be working with management to develop short term and long term goals as part of strategic planning for each division, department and the City as a whole, which will shape our operations, capital expenditures, and our budgets in the years to come. We promised to move forward with balanced budgets, and we intend keep that promise.

Law

Mission: To protect the interest of the citizens of Wooster by providing counsel and advice to the administration, council and hospital board on the proper application of federal, state and local laws, in order to assure that the business of municipal government is conducted in accordance with law.

Personnel: No changes are anticipated.

Operations: No changes are anticipated.

Finance

Mission: To safeguard the assets of the citizens by enforcing the applicable federal, state and local laws as well as following the policies set forth by the Mayor and Council.

2014 Objectives:

To promote efficiency and team-work through setting of department, divisional and personal goals throughout department.

Continue to partner with the Utilities Division in the on-going meter change-out project.

Personnel: One retirement is anticipated in Utility Billing in 2014. This position will be downgraded from a part-time accountant (35 hours/week) to a full-time account clerk. We continue to promote continuing employee education, cross-training and development.

Operations: To promote efficiency through cost-benefit analysis to determine the most cost-effective methods to provide services to our internal and external customers.

To promote the use of technology and newer banking products and services to eliminate internal work and lengthy reconciliations as well as safeguard against fraud.

To decrease paper use and storage needs through IFAS upgrade pdf printer availability.

To offer guidance and supplemental support to other City divisions to promote efficient services while meeting all mandates and record-keeping requirements. We continue to provide training on software and City policies due to personnel changes.

PUBLIC WORKS

Engineering

Mission: Our mission in the City of Wooster, Division of Engineering is to serve the public by providing professional engineering services for safe, quality and sustainable infrastructure and development. This is accomplished as we plan, advise, administer, oversee implementation of and document all public works improvements and subdivision development with the aim of providing these services cost effectively and timely while protecting the public health, safety and welfare. Success is measured by the stewardship of the public funds and public trust.

2014 Objectives and Goals:

1. To continue to manage the City's infrastructure construction and documentation in a way that will provide adequate service to residents, sustain development, and allow for intelligent infrastructure planning.
2. To continue to acquire, analyze and maintain accurate information of the City's infrastructure assets, capacity and needs and provide that information to the City Administration for City growth, economic development, and planning decisions.
3. To provide easy access to City information regarding properties, utilities, mapping, and development regulations to the general public and development community.
4. To support private development through reviewing, approving, inspecting and providing standards and guidance for all residential, commercial and industrial development activities.
5. To support and maintain close relationships with the City's development, educational and business partners, including the Wooster Community Hospital, Wooster Growth Corp, Wayne Economic Development Council, Main Street Wooster, College of Wooster, OARDC and ATI, Wooster City Schools and the Wooster Area Chamber of Commerce.
6. Provide engineering support and consulting services to other City departments and divisions.
7. To continue to review, analyze and improve Engineering Division operations and methods for quality, efficiency and cost effectiveness.

Operations Initiatives:

1. Personnel Costs: Personnel costs have been kept as low as possible the last few years, however, with the passage of the income tax levy and the anticipated increase in workload it is necessary to be fully staffed. We will again utilize at least one intern during the summer. Overtime is anticipated to remain level, but training and education have been increased to incorporate safety training and allow all employees continuing education necessary to maintain required professional licensures and training required perform job duties.
2. Operations Costs: O&M costs had been reduced to the lowest levels possibly the last two years by reducing equipment, supplies and materials to only those items absolutely essential to perform job duties. For 2014, we have increased our IT budget to include upgrades/repairs to our computers which have been failing and our contracts line item to accommodate more outside firms to handle items like testing on ODOT projects, traffic studies and smoke testing.
3. Capital Costs: The only capital requests are for software and services to keep the GIS system up to date, allowing for efficient planning and use of limited personnel resources; and for surveying equipment to help reduce the cost of outside contracting services; there is also a need to replace 1 of our vehicles which has been in service for 12 years.

Infrastructure Initiatives:

Infrastructure expenditures have been increased to reflect the addition \$1,000,000 in funds available for pavement repair and resurfacing. We will continue to vigorously pursue outside funding from ODOT, OPWC and OEPA to offset the high costs of infrastructure improvements. Over the last 5 years, more than \$5,000,000 has been obtained in grant money and over \$4,000,000 in zero or low interest loan money from various sources such as ODOT, EPA, OPWC and others.

The Division of Engineering works with the Finance Department in order to balance the infrastructure needs of the city with the financial resources available. At the same time, current and future development and its associated demands are considered when attempting to develop a strategic plan for City growth and infrastructure improvements.

Public Properties Maintenance

Mission: Through a cost-effective manner, provide essential City services, leisure opportunities and community beautification while enhancing the quality and safety of our city, to continue to make Wooster a place that we are proud to call home.

Parks and Shade Tree

2014 Objective: Transition more maintenance of the City's Parks into contractor's where feasible. Internally we will pay special attention to safety issues and aesthetics through training and the better use of internal personnel services. Shade tree will continue to use contractors for the larger removal and maintenance projects. Downtown flowers and planting beds along with our varied landscape features city wide will be managed through Shade Tree and its contractors

Personnel: Possible addition of one laborer in 2014.

Operations: Our goal is to continue the development of the Oak Hill Park properties and to provide an acceptable level of daily maintenance in our existing parks. Develop cross training strategies enabling staff to better support other divisions.

Maintenance

2014 Objective: To continue our goal of stabilizing the City's infrastructure conditions through a systematic triage of daily emergency response and planned maintenance.

Personnel: We are anticipating the addition of 2 laborer positions in the end of 2013 and will look at available staffing levels as we plan into 2014 with the hope of adding at least 2 more. We will be looking to fill a Supervisor position in 2014 as well.

Operations: We look to enhance services through improved procedures for snow and ice control as well as new ice melting materials while continuing to contain overtime costs. Cross training will be implemented to increase the efficiency of staff while supporting other divisions. Support other divisions with staffing and services as needed. Revised work orders using the City's new SRC unit to our best capabilities.

Garage

2014 Objective: We will be looking at new ways to meet the rising need of maintenance on the City's fleet and equipment.

Personnel: No changes anticipated

Operations: We have implemented a new work tracking system to find where we are concentrating the majority of our time and we will be working with that data to find areas we can improve on.

Traffic

2014 Objective: To bring the City's traffic preemption system up to full operation and to install cameras at appropriate intersections as time and budgets allow.

Personnel: Possible addition of one labor position in 2014

Operations: To purchase the needed equipment and install it to bring the City's preemption system into full operation. We will also be engaging in extensive training on our system to maximize its efficiency and to provide better service and maintenance.

Utilities

Our Mission: Excellence in Public Service through the use of best management practices to ensure proper treatment, distribution, collection, protection and preservation of the City's water resources, including the uninterrupted availability of water for fire protection.

2014 Objectives:

Unaccounted or "nonrevenue" water loss will continue to be a focus of the Water Treatment Subdivision in 2014. During 2013, the unbilled water losses fluctuated between 30% and 48%. With the Daisy Dairy beginning operation in 2015, it is imperative to reduce water loss to offset the estimated additional demand of one million gallons per day. The city will maintain the current leak location program using private contractors to find distribution system losses in the four separate pressure zones and follow the recommendations of the water audit conducted by M.E. Simpson this year. The Automatic Meter Reader (AMR) system replacement program was initiated during 2013, having replaced over 4,000 transmitters as of August. The program will continue in 2014 to replace the remaining transmitters and meters as needed. The total system change out should be completed in 2015.

PROGRAM NARRATIVE UPDATE
2014 BUDGET REVISIONS

The initial 2014 program narrative was prepared by the responsible manager of each division at the time the original budget requests were submitted. The budget evaluation process continued through several iterations, and has resulted in several adjustments that were required in order to present a balanced budget, while maintaining the services that are important to the citizens of Wooster.

Updates to the program narrative that were required due to budget adjustments are presented below.

SAFETY FORCES

Fire

Personal Services: Unchanged.

The 2014 personnel budget includes the addition of three (3) firefighter/paramedics, which should result in a significant reduction in overtime costs during 2014. The costs associated with Holiday Pay and Comp Time usage have also been included. The decision of not supplementing the divisions manning to account for Kelly days in the CBA in the late 90's is the biggest expense in the overtime, followed by long term injury leave.

Police

Personnel: The final personal services budget included funds for the replacement of 2 officer positions vacated near the end of 2013, and two additional officers early in 2014. It is hoped that by reducing overtime during 2014 will allow for the addition of two more officers by the end of 2014, resulting in a total staff increase of four in 2014.

COMMUNITY SERVICES AND DEVELOPMENT

Building Standards

Personnel: Unchanged.

A new property maintenance inspector was added in December, 2013.

Operations: Additional funds were added to the budget for code enforcement, primarily for housing demolitions and property maintenance issues..

Recreation and Community Center

Personnel: No *new* positions were budgeted in 2014. One part-time position was budgeted to be made full-time.

PUBLIC WORKS

Public Properties Maintenance

Parks and Shade Tree

Personnel: No *new* positions were budgeted in 2014.

Maintenance

Personnel: One new laborer position was budgeted in 2014.

Traffic

Personnel: One traffic supervisor position was budgeted in 2014, replacing the position vacated at the end of 2010.

Utilities

Water Treatment Plant

Personnel: One additional assistant operator was budgeted in 2014.

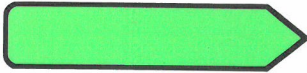
Distribution & Collection

Personnel: Two additional laborers were budgeted in 2014.

The water demand in the North High Pressure Zone (NHPZ) continues to tax the storage capacity of the Milltown Tank. A new water storage tank in the NHPZ will be constructed in 2014 to ensure adequate supply to existing and future customers. The Winter Tank behind the hospital will be removed to allow for expansion of the facility. The hospital will contribute funding to dismantle the tank and other water capital projects. Resources have been allocated from the 2013 budget for the restoration and coating of the Madison Storage Tank. The project will commence in the spring to extend the service life of the structure and provide mixing to improve water quality.

In accordance with the Ohio EPA Director's Findings and Orders, the solids handling portion of the plant is under construction and should be completed by the end of 2013. The City entered into a contract with Quasar Energy Group in May to rehabilitate the existing digesters, update the cogeneration system, provide power and manage biosolids. The solids improvements should finally allow the septage receiving station to commence operation and generate additional revenue for the Division. To comply with the remainder of the Orders, URS Engineering is developing the wet stream improvements to begin in the Spring of 2014. The improvements will ensure permit compliance as well as provide additional capacity for future loading. Plant equipment capital requests for 2014 are mostly deferred to the wet stream improvement project.

The Collection/Distribution Team will continue to investigate real losses in the water system to reduce unaccounted water. The Collection group will also be responsible to comply with the requirements of the EPA imposed Capacity, Management, Operations and Maintenance (CMOM) program. CMOM requires increased levels of system maintenance (including line jetting/televising, manhole cleaning, grease removal, etc.) and documentation.



1 **Budget Information**

2 **2014 City Budget**

3 **2014 City Capital Plan**

4 **City Planning
2015-2019**

5 **2014 Wooster Community
Hospital Budget**

2014 City Budget

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Ordinance No. 2013-43
Exhibit
CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES
Office of Auditor, Wayne County, Ohio
Wooster, Ohio 44691

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|--|--|-------------------------------|---|------------------------|--|
| | Projected Cash Balance as of 31-Dec-13 | Projected Encumbrances as of 31-Dec-13 | Projected Advances not Repaid | Projected Carryover Balance Available for Appropriation | Projected Revenues 2014 | Projected Total Amount Available plus Balances | Appropriations 2014 | Projected Amount Avail. Less 2014 Approp. |
| FUND TYPE/CLASSIFICATIONS | | | | | | | | |
| GOVERNMENTAL FUND TYPE | | | | | | | | |
| General Fund | 10,663,750 | 2,550,000 | 0 | 8,113,750 | 20,914,860 | 29,028,610 | 20,913,450 | 8,115,160 |
| Special Revenue Funds | 2,831,855 | 776,602 | 0 | 2,055,253 | 1,943,283 | 3,998,537 | 3,383,855 | 614,682 |
| Debt Service Funds | 1,089,570 | 0 | 0 | 1,089,570 | 247,700 | 1,337,270 | 512,800 | 824,470 |
| Capital Projects Funds | 1,890,394 | 4,016,320 | 0 | (2,125,926) | 8,841,789 | 6,715,863 | 5,949,202 | 766,661 |
| PROPRIETARY FUND TYPE | | | | | | | | |
| Enterprise Funds | 94,992,728 | 11,551,078 | 0 | 83,441,650 | 150,931,919 | 234,373,569 | 164,068,956 | 70,304,613 |
| Internal Service Funds | 793,950 | 385,000 | 0 | 408,950 | 3,298,000 | 3,706,950 | 3,096,304 | 610,646 |
| FIDUCIARY FUND TYPE | | | | | | | | |
| Trust and Agency Funds | 840,176 | 0 | 0 | 840,176 | 813,580 | 1,653,756 | 811,235 | 842,521 |
| TOTAL ALL FUNDS | 113,102,423 | 19,279,000 | 0 | 93,823,423 | 186,991,132 | 280,814,555 | 198,735,802 | 82,078,753 |
| FUND CLASSIFICATION/NAME-SCC | | | | | | | | |
| GOVERNMENTAL FUND TYPES | | | | | | | | |
| General Fund - 001 | 10,663,750 | 2,550,000 | 0 | 8,113,750 | 20,914,860 | 29,028,610 | 20,913,450 | 8,115,160 |
| SPECIAL REVENUE FUNDS | | | | | | | | |
| Street Construction Maintenance & Repair Fund - 101 | 1,289,706 | 633,000 | 0 | 656,706 | 1,108,500 | 1,765,206 | 1,736,307 | 28,899 |
| State Highway Fund - 102 | 430,435 | 9,000 | 0 | 421,435 | 85,000 | 506,435 | 361,116 | 145,319 |
| Permissive Tax Fund - 103 | 592,659 | 75,100 | 0 | 517,559 | 257,100 | 774,659 | 398,357 | 376,302 |
| Enforcement and Education Fund - 104 | 54,041 | 0 | 0 | 54,041 | 2,510 | 56,551 | 50,000 | 6,551 |
| Mandatory Drug Fines Fund - 105 | 24,303 | 0 | 0 | 24,303 | 8,075 | 32,378 | 25,000 | 7,378 |
| Local Law Enforcement Block Grant Fund - 106 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Community Development Block Grant Fund - 107 | 70,526 | 44,502 | 0 | 26,024 | 75,000 | 101,024 | 75,000 | 26,024 |
| Economic Development Fund - 108 | 103,604 | 15,000 | 0 | 88,604 | 98,600 | 187,204 | 186,296 | 908 |
| Law Enforcement Trust Fund - 110 | 38,978 | 0 | 0 | 38,978 | 480 | 39,458 | 38,000 | 1,458 |
| Police Pension Fund - 111 | 68,175 | 0 | 0 | 68,175 | 152,000 | 220,175 | 208,100 | 12,075 |
| Fire Pension Fund - 112 | 65,167 | 0 | 0 | 65,167 | 152,000 | 217,167 | 208,100 | 9,067 |
| Federal Equitable Sharing Fund - 113 | 13,886 | 0 | 0 | 13,886 | 50 | 13,936 | 13,500 | 436 |
| CDBG Chip Home RLF Fund - 115 | 16,022 | 0 | 0 | 16,022 | 35 | 16,057 | 15,900 | 157 |
| CDBG Economic Development Loan Fund - 508 | 7,266 | 0 | 0 | 7,266 | 3,700 | 10,966 | 10,928 | 38 |
| CDBG Downtown Loan Fund - 509 | 15,740 | 0 | 0 | 15,740 | 50 | 15,790 | 15,760 | 30 |
| Shade Tree Fund - 701 | 1,894 | 0 | 0 | 1,894 | 8 | 1,902 | 1,890 | 12 |
| Law Enforcement Training Fund - 703 | 3,980 | 0 | 0 | 3,980 | 0 | 3,980 | 3,980 | 0 |
| Recreation Supplement Fund - 706 | 7,152 | 0 | 0 | 7,152 | 0 | 7,152 | 7,152 | 0 |
| Christmas Run Park Restoration - 715 | 28,319 | 0 | 0 | 28,319 | 175 | 28,494 | 28,469 | 25 |
| TOTAL SPECIAL REVENUE FUNDS | 2,831,855 | 776,602 | 0 | 2,055,253 | 1,943,283 | 3,998,537 | 3,383,855 | 614,682 |
| DEBT SERVICE FUNDS | | | | | | | | |
| Debt Service Fund - 401 | 1,089,570 | 0 | 0 | 1,089,570 | 247,700 | 1,337,270 | 512,800 | 824,470 |
| TOTAL DEBT SERVICE | 1,089,570 | 0 | 0 | 1,089,570 | 247,700 | 1,337,270 | 512,800 | 824,470 |

2-2
REV. 12-2-2013

CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES
Office of Auditor, Wayne County, Ohio
Wooster, Ohio 44691

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|--|---|---|--|--|-------------------------------|---|-------------------------------------|--|
| | Projected Cash Balance as of 31-Dec-13 | Projected Encumbrances as of 31-Dec-13 | Projected Advances not Repaid | Projected Carryover Balance Available for Appropriation | Projected Revenues 2014 | Projected Total Amount Available plus Balances | Projected Appropriations 2014 | Projected Amount Avail. Less 2014 Approp. |
| FUND TYPE/CLASSIFICATIONS | | | | | | | | |
| Capital Project Funds | | | | | | | | |
| Capital Improvements Fund - 301 | 1,871,207 | 4,016,320 | 0 | (2,145,113) | 8,841,789 | 6,696,676 | 5,930,016 | 766,660 |
| Economic Development Capital Improvements Fund - 302 | 19,187 | 0 | 0 | 19,187 | 0 | 19,187 | 19,186 | 1 |
| Beall Ave Street - 310 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL PROJECTS | 1,890,394 | 4,016,320 | 0 | (2,125,926) | 8,841,789 | 6,715,863 | 5,949,202 | 766,661 |
| TOTAL GOVERNMENTAL FUNDS | 16,475,569 | 7,342,922 | 0 | 9,132,647 | 31,947,632 | 41,080,279 | 30,759,307 | 10,320,972 |
| PROPRIETARY FUND TYPE | | | | | | | | |
| Enterprise Funds | | | | | | | | |
| Water Fund - 501 | 3,518,460 | 1,618,100 | 0 | 1,900,360 | 11,597,000 | 13,497,360 | 12,661,351 | 836,009 |
| Water Pollution Control Fund - 502 | 3,172,313 | 1,151,020 | 0 | 2,021,293 | 11,120,852 | 13,142,145 | 12,649,489 | 492,656 |
| Wooster Community Hospital Fund - 503 | 8,118,128 | 5,000,000 | 0 | 3,118,128 | 115,702,876 | 118,821,004 | 114,128,675 | 4,692,329 |
| Wooster Community Hospital Plant Fund - 504 | 76,315,642 | 2,850,000 | 0 | 73,465,642 | 9,165,591 | 82,631,233 | 19,165,000 | 63,466,233 |
| Wooster Community Hospital Beaverson EMS Fund - 505 | 280,313 | 5,907 | 0 | 274,406 | 76,000 | 350,406 | 305,000 | 45,406 |
| Wooster Community Hospital Endowment Fund - 506 | 1,108,198 | 5,051 | 0 | 1,103,147 | 103,000 | 1,206,147 | 1,109,012 | 97,135 |
| Storm Drainage Fund - 507 | 1,681,434 | 806,000 | 0 | 875,434 | 1,665,200 | 2,540,634 | 2,515,375 | 25,259 |
| Wooster Community Hospital Bevington Fund - 510 | 54 | 0 | 0 | 54 | 0 | 54 | 54 | 0 |
| Refuse Collection Fund - 514 | 798,185 | 115,000 | 0 | 683,185 | 1,501,400 | 2,184,585 | 1,535,000 | 649,585 |
| TOTAL ENTERPRISE FUNDS | 94,992,728 | 11,551,078 | 0 | 83,441,650 | 150,931,919 | 234,373,569 | 164,068,956 | 70,304,613 |
| INTERNAL SERVICE FUNDS | | | | | | | | |
| Garage Fund - 601 | 33,232 | 35,000 | 0 | (1,768) | 493,000 | 491,232 | 490,904 | 328 |
| Employee Benefits Fund - 602 | 760,718 | 350,000 | 0 | 410,718 | 2,705,000 | 3,115,718 | 2,505,400 | 610,318 |
| Investment Fund - 720 | 0 | 0 | 0 | 0 | 100,000 | 100,000 | 100,000 | 0 |
| TOTAL INTERNAL SERVICE FUNDS | 793,950 | 385,000 | 0 | 408,950 | 3,298,000 | 3,706,950 | 3,096,304 | 610,646 |
| TOTAL PROPRIETARY FUNDS | 95,786,678 | 11,936,078 | 0 | 83,850,600 | 154,229,919 | 238,080,519 | 167,165,260 | 70,915,259 |
| FIDUCIARY FUND TYPE | | | | | | | | |
| AGENCY FUNDS | | | | | | | | |
| Guarantee Deposit Fund - 702 | 213,196 | 0 | 0 | 213,196 | 0 | 213,196 | 0 | 213,196 |
| Clearing Fund - 705 | 664 | 0 | 0 | 664 | 0 | 664 | 0 | 664 |
| Wooster Growth Corporation Fund - 719 | 614,240 | 0 | 0 | 614,240 | 813,560 | 1,427,800 | 799,185 | 628,615 |
| TOTAL AGENCY FUNDS | 828,100 | 0 | 0 | 828,100 | 813,560 | 1,641,660 | 799,185 | 842,475 |
| TRUST FUNDS (PPT) | | | | | | | | |
| Lillian Long Estate Fund - 704 | 12,076 | 0 | 0 | 12,076 | 20 | 12,096 | 12,050 | 46 |
| TOTAL TRUST FUNDS | 12,076 | 0 | 0 | 12,076 | 20 | 12,096 | 12,050 | 46 |
| TOTAL FIDUCIARY FUNDS | 840,176 | 0 | 0 | 840,176 | 813,580 | 1,653,756 | 811,235 | 842,521 |
| TOTAL ALL FUNDS | 113,102,423 | 19,279,000 | 0 | 93,823,423 | 186,991,132 | 280,814,555 | 198,735,802 | 82,078,753 |

2-3 Rev. 12-2-2013

General Fund Program Key

100 - SAFETY

211101 POLICE
212109 FIRE
231102 TRAFFIC CONTROL
280102 STREET LIGHTING

200 - HEALTH

270210 HEALTH DEPARTMENT

300 - LEISURE

251301 PUBLIC PROPERTIES & PARKS
252302 FIELDHOUSE/ICE RINK
252303 NATATORIUM
252304 COMMUNITY CENTER
252305 SWIMMING POOLS
252306 FREEDLANDER POOL
252307 CHRISTMAS RUN POOL
252308 KNIGHTS FIELD SPRAYGROUND
252311 RECREATION PROGRAMS

400 - ENVIRONMENT & DEVELOPMENT

222401 ZONING
233409 BUILDING STANDARDS
251401 SHADE TREE PROGRAM
280402 DEVELOPMENT

600 - TRANSPORTATION

231602 STREET MAINTENANCE
231606 STREET CLEANING
231607 SNOW REMOVAL
231643 PARKING
252611 TAXI PROGRAM
270601 DEBT SERVICE

700 - ADMINISTRATION

231716 LANDS & BUILDINGS MAINTENANCE
233716 LANDS & BUILDINGS BUILDING STANDARDS
234717 ENGINEERING
260705 LAW DEPARTMENT
270703 FINANCE ADMINISTRATION
270726 INTERFUND TRANSACTIONS
271703 ACCOUNTING DIVISION
282703 CITY INCOME TAX DIVISION
273703 TREASURY DIVISION
280702 DIRECTOR OF ADMINISTRATION
280703 PRINTING & COPYING
281702 HUMAN RESOURCES
282706 INFORMATION TECHNOLOGY DIVISION
290701 MAYOR
291708 CITY COUNCIL

City of Wooster, Ohio
General Fund Budgetary Information

| | |
|--|-------------------|
| 2013 Projected Expenditures | 17,977,167 |
| <i>Personal Services</i> | |
| 1 Supervisor Traffic Control (Incl. Bene's) | 72,300 |
| 1 Property Maint. Inspector (Incl. Bene's) | 74,000 |
| Fill 3 Vacant Fire Fighter Positions (Incl. Bene's) | 168,249 |
| Fill 4 Vacant Police Officer Positions (Incl. Bene's) | 202,622 |
| Fill 2 Vacant PPM Laborers (Incl. Bene's) | 79,072 |
| Fill 1 Vacant Cust. Svc. Rep. in Recreation (Incl. Bene's) | 25,842 |
| Fill 1 Vacant Systems Tech in IT (Incl. Bene's) | 55,598 |
| Medical Insurance | 545,204 |
| Workers' Compensation | 99,877 |
| <i>Operations & Maintenance (O & M)</i> | |
| Justice Center/Dispatch Contract | 100,000 |
| Fire: Personal Protective Equipment (1/2 of Fire Fighters) | 50,000 |
| Fire: MBI Collection Contract (Demand Only) | 12,000 |
| PD: Equipment | 65,000 |
| Property Maintenance & Enforcement | 80,000 |
| Labor Negotiations & Employment Testing (if needed) | 60,000 |
| Replace Playground Equipment for Law Compliance | 25,000 |
| Downtown Deferred Maintenance | 25,000 |
| Pools Deferred Maintenance | 20,000 |
| PPM Deferred Maintenance | 55,000 |
| Other Deferred Maintenance | 68,058 |
| ADA Compliance Pools | 25,000 |
| ADA Compliance Lands & Buildings | 40,000 |
| Economic Development | 40,000 |
| Fuel (Gas & Oil) | 32,000 |
| Taxi Program | 31,000 |
| Inflation Factor (2.8% O&M Only) | 100,800 |
| Snow Removal | 50,000 |
| <i>Transfers</i> | |
| Transfer to Capital Fund | 734,662 |
| 2014 Appropriations Budget | 20,913,450 |

**CITY OF WOOSTER, OHIO
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS FORECASTED**

GENERAL FUND – This fund is used to account for all financial resources except those required to be accounted for in another fund.

| | General Fund | | | | | | | | |
|---|--------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Taxes | \$ 11,295,605 | \$ 12,382,087 | \$ 13,463,255 | \$ 12,291,658 | \$ 16,416,000 | \$ 17,007,100 | \$ 17,407,736 | \$ 17,818,144 | 18,238,566 |
| Intergovernmental | 1,559,899 | 1,685,562 | 1,098,338 | 1,179,078 | 930,150 | 706,150 | 706,150 | 706,150 | 706,150 |
| Charges for services | 1,299,700 | 1,493,695 | 1,416,353 | 1,435,170 | 1,438,190 | 1,541,130 | 1,554,550 | 1,567,092 | 1,579,758 |
| Fines, licenses, permits | 481,874 | 609,103 | 536,585 | 553,945 | 573,820 | 498,513 | 503,487 | 508,712 | 514,010 |
| Interfund services provided | 1,762,497 | 1,508,293 | 1,478,817 | 1,500,000 | 1,500,000 | 1,515,000 | 1,530,150 | 1,545,452 | 1,560,906 |
| Interest income | 162,474 | 102,644 | 55,130 | 17,333 | 20,000 | 22,000 | 25,000 | 27,500 | 30,000 |
| Miscellaneous | 253,143 | 144,363 | 54,174 | 253,437 | 36,700 | 79,250 | 79,090 | 68,928 | 68,968 |
| Total Revenues | 16,815,192 | 17,925,747 | 18,102,652 | 17,230,621 | 20,914,860 | 21,369,143 | 21,806,163 | 22,241,978 | 22,698,358 |
| Expenditures : | | | | | | | | | |
| Safety services | 10,639,592 | 9,486,771 | 9,900,809 | 9,857,833 | 11,029,228 | 10,862,583 | 11,172,273 | 11,490,929 | 11,818,815 |
| Health and social services | 140,185 | 139,670 | 137,140 | 138,000 | 135,000 | 139,050 | 143,222 | 147,518 | 151,944 |
| Leisure services | 1,793,052 | 1,365,853 | 1,364,780 | 1,254,367 | 1,697,255 | 1,601,058 | 1,641,950 | 1,683,925 | 1,727,015 |
| Environment & development | 889,444 | 782,950 | 810,295 | 859,900 | 900,617 | 888,702 | 915,363 | 942,823 | 971,108 |
| Transportation services | 1,647,201 | 1,128,241 | 1,010,810 | 878,667 | 1,082,508 | 1,113,125 | 1,144,623 | 1,177,028 | 1,210,367 |
| Administrative services | 3,681,702 | 2,889,589 | 2,873,611 | 3,171,400 | 3,568,842 | 3,661,177 | 3,755,988 | 3,853,343 | 3,953,312 |
| Total Expenditures | 18,791,176 | 15,793,074 | 16,097,445 | 16,160,167 | 18,413,450 | 18,265,695 | 18,773,418 | 19,295,568 | 19,832,561 |
| Excess revenues over(under) expenditures | (1,975,984) | 2,132,673 | 2,005,207 | 1,070,454 | 2,501,410 | 3,103,448 | 3,032,745 | 2,946,410 | 2,865,797 |
| Transfers in | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers out | (83,000) | (73,950) | (1,361,000) | (1,817,000) | (2,500,000) | (3,000,000) | (3,000,000) | (3,000,000) | (3,000,000) |
| Net change in fund balance | (2,058,984) | 2,058,723 | 644,207 | (746,546) | 1,410 | 103,448 | 32,745 | (53,590) | (134,203) |
| Fund balance at beginning of year (2012) | 11,591,211 | 9,532,227 | 10,725,406 | 11,369,613 | 10,623,067 | 10,624,477 | 10,727,925 | 10,760,670 | 10,707,080 |
| Fund balance at end of year | \$ 9,532,227 | \$ 11,590,950 | \$ 11,369,613 | \$ 10,623,067 | \$ 10,624,477 | \$ 10,727,925 | \$ 10,760,670 | 10,707,080 | 10,572,877 |
| Cash balance beginning of year | | | | 11,410,000 | 10,663,454 | 10,664,864 | 10,768,312 | 10,801,057 | 10,747,467 |
| Cash balance end of year | | | | 10,663,454 | 10,664,864 | 10,768,312 | 10,801,057 | 10,747,467 | 10,613,264 |
| Encumbrances | | | | 2,550,000 | 2,600,000 | 2,600,000 | 2,600,000 | 2,600,000 | 2,600,000 |
| Cash available | | | | 8,113,454 | 8,064,864 | 8,168,312 | 8,201,057 | 8,147,467 | 8,013,264 |
| Cost per day | | | | 49,253 | 57,297 | 58,262 | 59,653 | 61,084 | 62,555 |
| Days-in-cash | | | | 165 | 141 | 140 | 137 | 133 | 128 |

The following is a break-down of expenditures by appropriation level within each activity for the General Fund

GENERAL FUND – This fund is used to account for all financial resources except those required to be accounted for in another fund.

| | General Fund | | | | General Fund | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Expenditures : | | | | | | | | | |
| Personnel Services | \$ 9,340,182 | \$ 7,902,501 | \$ 8,353,794 | \$ 8,443,500 | \$ 9,165,176 | \$ 9,156,927 | \$ 9,431,635 | \$ 9,714,584 | \$ 10,006,022 |
| Operations and Maintenance | 1,195,841 | 1,474,855 | 1,429,255 | 1,330,000 | 1,737,052 | 1,618,793 | 1,651,169 | 1,684,192 | 1,717,876 |
| Interfund | 103,569 | 109,415 | 117,760 | 84,333 | 127,000 | 86,863 | 89,469 | 92,153 | 94,918 |
| Total Safety services | <u>10,639,592</u> | <u>9,486,771</u> | <u>9,900,809</u> | <u>9,857,833</u> | <u>11,029,228</u> | <u>10,862,583</u> | <u>11,172,273</u> | <u>11,490,929</u> | <u>11,818,815</u> |
| Operations and Maintenance | 140,185 | 139,670 | 137,140 | 138,000 | 135,000 | 139,050 | 143,222 | 147,518 | 151,944 |
| Total Health and social services | <u>140,185</u> | <u>139,670</u> | <u>137,140</u> | <u>138,000</u> | <u>135,000</u> | <u>139,050</u> | <u>143,222</u> | <u>147,518</u> | <u>151,944</u> |
| Personnel Services | 1,201,257 | 788,177 | 662,015 | 610,100 | 848,185 | 856,158 | 881,843 | 908,298 | 935,547 |
| Operations and Maintenance | 569,869 | 540,077 | 680,694 | 608,667 | 804,333 | 714,000 | 728,280 | 742,846 | 757,703 |
| Interfund | 21,926 | 37,599 | 22,071 | 35,600 | 44,737 | 30,900 | 31,827 | 32,782 | 33,765 |
| Total Leisure services | <u>1,793,052</u> | <u>1,365,853</u> | <u>1,364,780</u> | <u>1,254,367</u> | <u>1,697,255</u> | <u>1,601,058</u> | <u>1,641,950</u> | <u>1,683,925</u> | <u>1,727,015</u> |
| Personnel Services | 753,646 | 657,759 | 653,666 | 690,300 | 687,615 | 708,243 | 729,491 | 751,375 | 773,917 |
| Operations and Maintenance | 132,049 | 117,931 | 150,443 | 164,267 | 207,800 | 175,100 | 180,353 | 185,764 | 191,336 |
| Interfund | 3,748 | 7,260 | 6,186 | 5,333 | 5,202 | 5,358 | 5,519 | 5,684 | 5,855 |
| Total Environment & development | <u>889,443</u> | <u>782,950</u> | <u>810,295</u> | <u>859,900</u> | <u>900,617</u> | <u>888,702</u> | <u>915,363</u> | <u>942,823</u> | <u>971,108</u> |
| Personnel Services | 1,318,835 | 746,604 | 666,134 | 580,000 | 742,837 | 765,122 | 788,076 | 811,718 | 836,070 |
| Operations and Maintenance | 192,033 | 222,162 | 185,742 | 146,667 | 185,836 | 189,553 | 193,344 | 197,211 | 201,155 |
| Debt Service | 136,333 | 159,475 | 158,934 | 152,000 | 153,835 | 158,450 | 163,204 | 168,100 | 173,143 |
| Total Transportation services | <u>1,647,201</u> | <u>1,128,241</u> | <u>1,010,810</u> | <u>878,667</u> | <u>1,082,508</u> | <u>1,113,125</u> | <u>1,144,623</u> | <u>1,177,028</u> | <u>1,210,367</u> |
| Personnel Services | 2,205,132 | 1,746,594 | 1,678,159 | 1,879,800 | 2,092,919 | 2,155,707 | 2,220,378 | 2,286,989 | 2,355,599 |
| Operations and Maintenance | 1,468,522 | 1,135,531 | 1,192,746 | 1,288,650 | 1,472,983 | 1,502,443 | 1,532,492 | 1,563,141 | 1,594,404 |
| Interfund | 8,049 | 7,464 | 2,706 | 2,950 | 2,940 | 3,028 | 3,119 | 3,213 | 3,309 |
| Total Administrative services | <u>3,681,703</u> | <u>2,889,589</u> | <u>2,873,611</u> | <u>3,171,400</u> | <u>3,568,842</u> | <u>3,661,177</u> | <u>3,755,988</u> | <u>3,853,343</u> | <u>3,953,312</u> |
| Total Expenditures | <u>\$ 18,791,176</u> | <u>\$ 15,793,074</u> | <u>\$ 16,097,445</u> | <u>\$ 16,160,167</u> | <u>\$ 18,413,450</u> | <u>\$ 18,265,695</u> | <u>\$ 18,773,418</u> | <u>\$ 19,295,568</u> | <u>\$ 19,832,561</u> |

**CITY OF WOOSTER, OHIO
STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS PROJECTED**

STREET CONSTRUCTION MAINTENANCE AND REPAIR – This fund is required by the Ohio Revised Code to account for that portion of the state gasoline tax and motor vehicle registration fees, which are to be used for maintenance of streets within the City.

| Street Construction, Maintenance and Repair Fund | | | | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| | Actual | Actual | Actual | Projected | Budgeted | Forecasted | Forecasted | Forecasted | Forecasted |
| Revenues : | | | | | | | | | |
| Intergovernmental | \$ 1,078,852 | \$ 1,049,757 | \$ 1,078,892 | \$ 1,076,000 | \$ 1,075,000 | \$ 1,093,527 | \$ 1,101,382 | \$ 1,109,315 | \$ 1,117,328 |
| Interest income | 16,335 | 13,036 | 4,999 | 3,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Miscellaneous | 51,010 | 48,548 | 22,167 | 86,940 | 31,000 | 11,300 | 11,300 | 11,300 | 11,300 |
| Total Revenues | <u>1,146,197</u> | <u>1,111,341</u> | <u>1,106,058</u> | <u>1,165,940</u> | <u>1,108,500</u> | <u>1,107,327</u> | <u>1,115,182</u> | <u>1,123,115</u> | <u>1,131,128</u> |
| Expenditures : | | | | | | | | | |
| Personal Services | 19,877 | 19,176 | 117,834 | 85,000 | 123,937 | 122,000 | 125,050 | 128,176 | 131,381 |
| Operations and Maintenance | 910,796 | 447,341 | 482,885 | 693,300 | 1,272,620 | 172,500 | 314,460 | 757,148 | 744,692 |
| Capital Outlay | 35,652 | 250,514 | 185,962 | 266,000 | 50,000 | 748,500 | 560,500 | 150,000 | 350,000 |
| Interfund | 216,383 | 122,811 | 129,328 | 129,000 | 200,100 | 149,520 | 152,090 | 154,712 | 157,386 |
| Debt Service | 13,562 | 91,964 | 91,689 | 91,000 | 89,650 | 90,500 | 91,000 | 89,500 | 90,000 |
| Total Expenditures | <u>1,196,270</u> | <u>931,806</u> | <u>1,007,698</u> | <u>1,264,300</u> | <u>1,736,307</u> | <u>1,283,020</u> | <u>1,243,100</u> | <u>1,279,536</u> | <u>1,473,459</u> |
| Net change in fund balance | (50,073) | 179,535 | 98,360 | (98,360) | (627,807) | (175,693) | (127,918) | (156,421) | (342,331) |
| Fund balance at beginning of year | <u>1,366,701</u> | <u>1,316,628</u> | <u>1,496,163</u> | <u>1,594,523</u> | <u>1,496,163</u> | <u>868,356</u> | <u>692,663</u> | <u>564,745</u> | <u>408,324</u> |
| Fund balance at end of year | <u>\$ 1,316,628</u> | <u>\$ 1,496,163</u> | <u>\$ 1,594,523</u> | <u>\$ 1,496,163</u> | <u>\$ 868,356</u> | <u>\$ 692,663</u> | <u>\$ 564,745</u> | <u>\$ 408,324</u> | <u>\$ 65,993</u> |

**CITY OF WOOSTER, OHIO
STATE HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS FORECASTED**

STATE HIGHWAY – This fund is required by the Ohio Revised Code to account for that portion of the state gasoline tax and motor vehicle registration fees which are to be used for maintenance of state highways within the City.

| | State Highway Fund | | | | | | | | |
|-----------------------------------|---------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Intergovernmental | \$ 83,573 | \$ 81,990 | \$ 87,477 | \$ 85,333 | \$ 84,000 | \$ 84,840 | 85,082 | 85,933 | 86,793 |
| Interest income | 5,238 | 3,747 | 1,651 | 1,000 | 1,000 | 1,500 | 1,500 | 1,500 | 1,500 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | <u>88,811</u> | <u>85,737</u> | <u>89,128</u> | <u>86,333</u> | <u>85,000</u> | <u>86,340</u> | <u>86,582</u> | <u>87,433</u> | <u>88,293</u> |
| Expenditures : | | | | | | | | | |
| Operations and Maintenance | 48,205 | 0 | 66,898 | 0 | 105,500 | 76,332 | 77,239 | 67,394 | 68,182 |
| Capital Outlay | 36,442 | 3,942 | 14,084 | 86,000 | 253,900 | 0 | 0 | 0 | 0 |
| Debt Service | 1,715 | 1,715 | 1,715 | 1,716 | 1,716 | 1,716 | 1,716 | 1,716 | 860 |
| Total Expenditures | <u>86,362</u> | <u>5,657</u> | <u>82,697</u> | <u>87,716</u> | <u>361,116</u> | <u>78,048</u> | <u>78,955</u> | <u>69,110</u> | <u>69,042</u> |
| Net change in fund balance | 2,449 | 80,080 | 6,431 | (1,383) | (276,116) | 8,292 | 7,627 | 18,323 | 19,251 |
| Fund balance at beginning of year | <u>365,051</u> | <u>367,500</u> | <u>447,580</u> | <u>454,011</u> | <u>452,628</u> | <u>176,512</u> | <u>184,804</u> | <u>192,431</u> | <u>210,754</u> |
| Fund balance at end of year | <u>\$ 367,500</u> | <u>\$ 447,580</u> | <u>\$ 454,011</u> | <u>\$ 452,628</u> | <u>\$ 176,512</u> | <u>\$ 184,804</u> | <u>\$ 192,431</u> | <u>\$ 210,754</u> | <u>\$ 230,005</u> |

CITY OF WOOSTER, OHIO
PERMISSIVE TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS PROJECTED

PERMISSIVE TAX – This fund is required by the Ohio Revised Code to account for that portion of motor vehicle registration fees allocated to assist in maintaining those city streets designated as contributing to the effective and efficient flow of traffic through and within the county.

| | Permissive Tax Fund | | | | | | | | |
|-----------------------------------|----------------------------|---------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Taxes | \$ 169,374 | \$ 168,379 | \$ 159,096 | \$ 178,667 | \$ 175,000 | \$ 172,000 | \$ 172,000 | \$ 172,000 | \$ 172,000 |
| Intergovernmental | 107,526 | 105,661 | 94,029 | 82,000 | 82,000 | 107,000 | 107,000 | 107,000 | 107,000 |
| Interest income | 15,685 | 10,677 | 3,641 | 100 | 100 | 100 | 100 | 100 | 100 |
| Miscellaneous | 14 | 0 | 244 | 88,670 | 0 | 100,000 | 0 | 0 | 0 |
| Total Revenues | <u>292,599</u> | <u>284,717</u> | <u>257,010</u> | <u>349,437</u> | <u>257,100</u> | <u>379,100</u> | <u>279,100</u> | <u>279,100</u> | <u>279,100</u> |
| Expenditures : | | | | | | | | | |
| Personal Services | 19,423 | 18,917 | 94,686 | 90,000 | 121,937 | 92,250 | 94,556 | 96,920 | 99,343 |
| Operations and Maintenance | 0 | 0 | 1,026 | 5,500 | 23,140 | 13,000 | 13,075 | 13,325 | 13,500 |
| Capital Outlay | 163,499 | 162,817 | 489,547 | 216,000 | 169,990 | 530,000 | 125,000 | 50,000 | 50,000 |
| Debt Service | 79,564 | 84,944 | 86,254 | 83,290 | 83,290 | 85,000 | 85,000 | 84,500 | 83,500 |
| Total Expenditures | <u>262,486</u> | <u>266,678</u> | <u>671,513</u> | <u>394,790</u> | <u>398,357</u> | <u>720,250</u> | <u>317,631</u> | <u>244,745</u> | <u>246,343</u> |
| Net change in fund balance | 30,113 | 18,039 | (414,503) | (45,353) | (141,257) | (341,150) | (38,531) | 34,355 | 32,757 |
| Fund balance at beginning of year | <u>953,915</u> | <u>984,028</u> | <u>1,002,067</u> | <u>587,564</u> | <u>542,211</u> | <u>400,954</u> | <u>59,804</u> | <u>21,273</u> | <u>55,628</u> |
| Fund balance at end of year | <u>\$ 984,028</u> | <u>\$ 1,002,067</u> | <u>\$ 587,564</u> | <u>\$ 542,211</u> | <u>\$ 400,954</u> | <u>\$ 59,804</u> | <u>\$ 21,273</u> | <u>\$ 55,628</u> | <u>\$ 88,385</u> |

**CITY OF WOOSTER, OHIO
 ENFORCEMENT AND EDUCATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
 FOUR FUTURE YEARS FORECASTED**

ENFORCEMENT AND EDUCATION – This fund is used to account for monies from the Municipal Court designated to enforce drunk driving laws and related educational programs.

| | Enforcement and Education Fund | | | | | | | | |
|-----------------------------------|---------------------------------------|------------------|------------------|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Fines, licenses, permits | \$ 1,837 | \$ 5,660 | \$ 2,631 | \$ 2,667 | \$ 2,400 | \$ 2,600 | \$ 2,600 | \$ 2,600 | \$ 2,600 |
| Interest Income | 621 | 517 | 194 | 130 | 110 | 100 | 100 | 100 | 100 |
| Total Revenues | <u>2,458</u> | <u>6,177</u> | <u>2,825</u> | <u>2,797</u> | <u>2,510</u> | <u>2,700</u> | <u>2,700</u> | <u>2,700</u> | <u>2,700</u> |
| Expenditures : | | | | | | | | | |
| Operations and Maintenance | 0 | 0 | | 0 | 50,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>50,000</u> | <u>4,000</u> | <u>4,000</u> | <u>4,000</u> | <u>4,000</u> |
| Net change in fund balance | 2,458 | 6,177 | 2,825 | 2,797 | (47,490) | (1,300) | (1,300) | (1,300) | (1,300) |
| Fund balance at beginning of year | <u>39,872</u> | <u>42,330</u> | <u>48,507</u> | <u>51,332</u> | <u>54,129</u> | <u>6,639</u> | <u>5,339</u> | <u>4,039</u> | <u>2,739</u> |
| Fund balance at end of year | <u>\$ 42,330</u> | <u>\$ 48,507</u> | <u>\$ 51,332</u> | <u>\$ 54,129</u> | <u>\$ 6,639</u> | <u>\$ 5,339</u> | <u>\$ 4,039</u> | <u>\$ 2,739</u> | <u>\$ 1,439</u> |

**CITY OF WOOSTER, OHIO
MANDATORY DRUG FINES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS PROJECTED**

MANDATORY DRUG FINES - This fund is used to account for monies from the Municipal Court designated to subsidize each agency's law enforcement efforts that pertain to drug offenses.

| | Mandatory Drug Fines Fund | | | | | | | | |
|-----------------------------------|----------------------------------|------------------|------------------|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Fines, licenses, permits | \$ 10,464 | \$ 10,692 | \$ 9,009 | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ 8,000 |
| Interest Income | 272 | 176 | 93 | 60 | 75 | 75 | 75 | 75 | 75 |
| Total Revenues | <u>10,736</u> | <u>10,868</u> | <u>9,102</u> | <u>8,060</u> | <u>8,075</u> | <u>8,075</u> | <u>8,075</u> | <u>8,075</u> | <u>8,075</u> |
| Expenditures : | | | | | | | | | |
| Operations and Maintenance | 36,067 | 7,187 | 2,535 | 7,550 | 25,000 | 9,500 | 9,500 | 9,500 | 9,500 |
| Total Expenditures | <u>36,067</u> | <u>7,187</u> | <u>2,535</u> | <u>7,550</u> | <u>25,000</u> | <u>9,500</u> | <u>9,500</u> | <u>9,500</u> | <u>9,500</u> |
| Net change in fund balance | (25,331) | 3,681 | 6,567 | 510 | (16,925) | (1,425) | (1,425) | (1,425) | (1,425) |
| Fund balance at beginning of year | <u>38,905</u> | <u>13,574</u> | <u>17,255</u> | <u>23,822</u> | <u>24,332</u> | <u>7,407</u> | <u>5,982</u> | <u>4,557</u> | <u>3,132</u> |
| Fund balance at end of year | <u>\$ 13,574</u> | <u>\$ 17,255</u> | <u>\$ 23,822</u> | <u>\$ 24,332</u> | <u>\$ 7,407</u> | <u>\$ 5,982</u> | <u>\$ 4,557</u> | <u>\$ 3,132</u> | <u>\$ 1,707</u> |

**CITY OF WOOSTER, OHIO
LOCAL LAW ENFORCEMENT BLOCK GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS PROJECTED**

LOCAL LAW ENFORCEMENT BLOCK GRANT – This fund is used to account for receipts and expenditures of Local Law Enforcement Block Grants, funded by the U.S. Department of Justice. Grant proceeds are used to fund law enforcement employees.

| Local Law Enforcement Block Grant Fund | | | | | | | | | |
|---|----------------|----------------|----------------|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Interest Income | \$ 0 | \$ 9 | 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Revenues | 0 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Expenditures : | | | | | | | | | |
| Personal Services | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | |
| Operations and Maintenance | 0 | 0 | | 23 | 0 | 0 | 0 | 0 | |
| Total Expenditures | 0 | 0 | 0 | 23 | 0 | 0 | 0 | 0 | 0 |
| Net change in fund balance | 0 | 9 | 0 | (23) | 0 | 0 | 0 | 0 | 0 |
| Fund balance at beginning of year | 14 | 14 | 23 | 23 | 0 | 0 | 0 | 0 | 0 |
| Fund balance at end of year | \$ 14 | \$ 23 | \$ 23 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

**CITY OF WOOSTER, OHIO
COMMUNITY DEVELOPMENT BLOCK GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS FORECASTED**

COMMUNITY DEVELOPMENT BLOCK GRANT– This fund is used to account for monies received from the federal government under the Community Development Block Grant program for providing decent housing and a suitable living environment, and expanded economic opportunities principally for persons of low and moderate income and the allowable administrative costs associated with those projects.

| | Community Development Block Grant Fund | | | | | | | | |
|-----------------------------------|---|--------------------|--------------------|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Intergovernmental | \$ 322,968 | \$ 307,251 | \$ 484,959 | \$ 346,013 | \$ 75,000 | \$ 245,000 | \$ 245,000 | \$ 245,000 | \$ 245,000 |
| Total Revenues | <u>322,968</u> | <u>307,251</u> | <u>484,959</u> | <u>346,013</u> | <u>75,000</u> | <u>245,000</u> | <u>245,000</u> | <u>245,000</u> | <u>245,000</u> |
| Expenditures : | | | | | | | | | |
| Operations and Maintenance | 354,896 | 277,018 | 327,240 | 175,487 | 75,000 | 245,000 | 245,000 | 245,000 | 245,000 |
| Capital Outlay | 0 | 0 | 152,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interfund | 0 | 0 | 0 | 100,000 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>354,896</u> | <u>277,018</u> | <u>479,240</u> | <u>275,487</u> | <u>75,000</u> | <u>245,000</u> | <u>245,000</u> | <u>245,000</u> | <u>245,000</u> |
| Net change in fund balance | (31,928) | 30,233 | 5,719 | 70,526 | 0 | 0 | 0 | 0 | 0 |
| Fund balance at beginning of year | (18,180) | (50,108) | (19,875) | (14,156) | 56,370 | 56,370 | 56,370 | 56,370 | 56,370 |
| Fund balance at end of year | <u>\$ (50,108)</u> | <u>\$ (19,875)</u> | <u>\$ (14,156)</u> | <u>\$ 56,370</u> | <u>\$ 56,370</u> | <u>\$ 56,370</u> | <u>\$ 56,370</u> | <u>\$ 56,370</u> | <u>\$ 56,370</u> |

**CITY OF WOOSTER, OHIO
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS PROJECTED**

ECONOMIC DEVELOPMENT – This fund is used to account for the portion of the transient occupancy tax tax to be used for promoting economic development within the City.

| | Economic Development Fund | | | | | | | | |
|---|----------------------------------|-------------------|-------------------|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Taxes | \$ 80,382 | \$ 86,721 | \$ 95,511 | \$ 104,000 | \$ 98,400 | \$ 99,384 | \$ 100,378 | \$ 101,382 | \$ 102,395 |
| Interest Income | 2,197 | 1,062 | 144 | 732 | 200 | 150 | 150 | 150 | 150 |
| Miscellaneous | 0 | 0 | 0 | 31,396 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | <u>82,579</u> | <u>87,783</u> | <u>95,655</u> | <u>136,128</u> | <u>98,600</u> | <u>99,534</u> | <u>100,528</u> | <u>101,532</u> | <u>102,545</u> |
| Expenditures : | | | | | | | | | |
| Personal Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operations and Maintenance | 79,882 | 80,559 | 106,428 | 97,184 | 186,296 | 99,500 | 100,500 | 101,500 | 102,500 |
| Total Expenditures | <u>79,882</u> | <u>80,559</u> | <u>106,428</u> | <u>97,184</u> | <u>186,296</u> | <u>99,500</u> | <u>100,500</u> | <u>101,500</u> | <u>102,500</u> |
| Excess revenues over(under) expenditures | 2,697 | 7,224 | (10,773) | 38,944 | (87,696) | 34 | 28 | 32 | 45 |
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net change in fund balance | 2,697 | 7,224 | (10,773) | 38,944 | (87,696) | 34 | 28 | 32 | 45 |
| Fund balance at beginning of year | <u>122,771</u> | <u>125,468</u> | <u>132,692</u> | <u>121,919</u> | <u>160,863</u> | <u>73,167</u> | <u>73,201</u> | <u>73,229</u> | <u>73,261</u> |
| Fund balance at end of year | <u>\$ 125,468</u> | <u>\$ 132,692</u> | <u>\$ 121,919</u> | <u>\$ 160,863</u> | <u>\$ 73,167</u> | <u>\$ 73,201</u> | <u>\$ 73,229</u> | <u>\$ 73,261</u> | <u>\$ 73,306</u> |

**CITY OF WOOSTER, OHIO
LAW ENFORCEMENT TRUST FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS PROJECTED**

LAW ENFORCEMENT TRUST – This fund is used to account for receipts and expenditures of funds from sale of contraband.

These funds can only be expended to pay the costs of protracted or complex investigations or prosecutions, to provide reasonable technical training or expertise, to provide matching funds to obtain federal grants to aid law enforcement, or for such other law enforcement purposes that Council determines to be appropriate.

| | Law Enforcement Trust Fund | | | | | | | | |
|-----------------------------------|-----------------------------------|------------------|------------------|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Interest Income | \$ 661 | \$ 495 | \$ 403 | \$ 77 | \$ 80 | \$ 100 | \$ 100 | \$ 100 | \$ 100 |
| Miscellaneous | 1,423 | 1,540 | 133 | 320 | 400 | 400 | 400 | 400 | 400 |
| Total Revenues | <u>2,084</u> | <u>2,035</u> | <u>536</u> | <u>397</u> | <u>480</u> | <u>500</u> | <u>500</u> | <u>500</u> | <u>500</u> |
| Expenditures : | | | | | | | | | |
| Operations and Maintenance | 997 | 413 | 8,500 | 0 | 38,000 | 850 | 850 | 850 | 850 |
| Total Expenditures | <u>997</u> | <u>413</u> | <u>8,500</u> | <u>0</u> | <u>38,000</u> | <u>850</u> | <u>850</u> | <u>850</u> | <u>850</u> |
| Net change in fund balance | 1,087 | 1,622 | (7,964) | 397 | (37,520) | (350) | (350) | (350) | (350) |
| Fund balance at beginning of year | <u>43,912</u> | <u>44,999</u> | <u>46,621</u> | <u>38,657</u> | <u>39,054</u> | <u>1,534</u> | <u>1,184</u> | <u>834</u> | <u>484</u> |
| Fund balance at end of year | <u>\$ 44,999</u> | <u>\$ 46,621</u> | <u>\$ 38,657</u> | <u>\$ 39,054</u> | <u>\$ 1,534</u> | <u>\$ 1,184</u> | <u>\$ 834</u> | <u>\$ 484</u> | <u>\$ 134</u> |

**CITY OF WOOSTER, OHIO
POLICE PENSION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS PROJECTED**

POLICE PENSION – This fund is used to accumulate property taxes levied for the partial payment of the current and accrued liability for police disability and pension.
Amounts collected for the police disability and pension are periodically remitted to the state operated Police and Firemen's Disability and Pension Fund.

| | Police Pension Fund | | | | | | | | |
|-----------------------------------|----------------------------|------------------|------------------|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Taxes | \$ 172,279 | \$ 143,474 | \$ 138,318 | \$ 146,579 | \$ 148,000 | \$ 148,489 | \$ 149,613 | \$ 151,318 | \$ 151,952 |
| Intergovernmental | 8,782 | 42,316 | 32,117 | 1,072 | 3,900 | 1,000 | 1,000 | 1,000 | 1,000 |
| Interest Income | 1,883 | 1,989 | 0 | 100 | 100 | 75 | 60 | 50 | 40 |
| Total Revenues | <u>182,944</u> | <u>187,779</u> | <u>170,435</u> | <u>147,751</u> | <u>152,000</u> | <u>149,564</u> | <u>150,673</u> | <u>152,368</u> | <u>152,992</u> |
| Expenditures : | | | | | | | | | |
| Personal Services | 0 | 360,671 | 156,329 | 138,370 | 205,000 | 148,000 | 148,000 | 150,000 | 150,000 |
| Operations and Maintenance | 2,787 | 2,968 | 2,715 | 3,000 | 3,100 | 3,100 | 3,100 | 3,100 | 3,150 |
| Total Expenditures | <u>2,787</u> | <u>363,639</u> | <u>159,044</u> | <u>141,370</u> | <u>208,100</u> | <u>151,100</u> | <u>151,100</u> | <u>153,100</u> | <u>153,150</u> |
| Net change in fund balance | 180,157 | (175,860) | 11,391 | 6,381 | (56,100) | (1,536) | (427) | (732) | (158) |
| Fund balance at beginning of year | <u>46,197</u> | <u>226,354</u> | <u>50,494</u> | <u>61,885</u> | <u>68,266</u> | <u>12,166</u> | <u>10,630</u> | <u>10,203</u> | <u>9,471</u> |
| Fund balance at end of year | <u>\$ 226,354</u> | <u>\$ 50,494</u> | <u>\$ 61,885</u> | <u>\$ 68,266</u> | <u>\$ 12,166</u> | <u>\$ 10,630</u> | <u>\$ 10,203</u> | <u>\$ 9,471</u> | <u>\$ 9,313</u> |

**CITY OF WOOSTER, OHIO
 FIRE PENSION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
 FOUR FUTURE YEARS PROJECTED**

FIRE PENSION – This fund is used to accumulate property taxes levied for the partial payment of the current and accrued liability for firemen's disability and pension.
 Amounts collected for the firemen's disability and pension are periodically remitted to the state operated Police and Firemen's Disability and Pension Fund.

| | Fire Pension Fund | | | | | | | | |
|-----------------------------------|--------------------------|------------------|------------------|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Taxes | \$ 172,279 | \$ 143,475 | \$ 138,339 | \$ 146,579 | \$ 148,000 | \$ 148,489 | \$ 149,613 | \$ 151,318 | \$ 151,952 |
| Intergovernmental | 8,782 | 42,316 | 32,117 | 1,072 | 3,900 | 1,000 | 1,000 | 1,000 | 1,000 |
| Interest Income | 1,830 | 1,722 | 89 | 100 | 100 | 75 | 60 | 50 | 40 |
| Total Revenues | <u>182,891</u> | <u>187,513</u> | <u>170,545</u> | <u>147,751</u> | <u>152,000</u> | <u>149,564</u> | <u>150,673</u> | <u>152,368</u> | <u>152,992</u> |
| Expenditures : | | | | | | | | | |
| Personal Services | 0 | 380,000 | 137,000 | 138,370 | 205,000 | 147,000 | 147,000 | 148,000 | 150,000 |
| Operations and Maintenance | 2,785 | 2,883 | 2,715 | 3,000 | 3,100 | 3,100 | 3,100 | 3,100 | 3,150 |
| Total Expenditures | <u>2,785</u> | <u>382,883</u> | <u>139,715</u> | <u>141,370</u> | <u>208,100</u> | <u>150,100</u> | <u>150,100</u> | <u>151,100</u> | <u>153,150</u> |
| Net change in fund balance | 180,106 | (195,370) | 30,830 | 6,381 | (56,100) | (536) | 573 | 1,268 | (158) |
| Fund balance at beginning of year | <u>43,320</u> | <u>223,426</u> | <u>28,056</u> | <u>58,886</u> | <u>65,267</u> | <u>9,167</u> | <u>8,631</u> | <u>9,204</u> | <u>10,472</u> |
| Fund balance at end of year | <u>\$ 223,426</u> | <u>\$ 28,056</u> | <u>\$ 58,886</u> | <u>\$ 65,267</u> | <u>\$ 9,167</u> | <u>\$ 8,631</u> | <u>\$ 9,204</u> | <u>\$ 10,472</u> | <u>\$ 10,314</u> |

**CITY OF WOOSTER, OHIO
 FEDERAL EQUITABLE SHARING FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
 FOUR FUTURE YEARS PROJECTED**

FEDERAL EQUITABLE SHARING – This fund is used to account for the City's portion of federally forfeited property resulting from the Wooster Police Department's participation with a federal agency, which resulted in forfeiture of property.

| | Federal Equitable Sharing Fund | | | | | | | | |
|-----------------------------------|---------------------------------------|------------------|------------------|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Intergovernmental | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Interest Income | 205 | 174 | 55 | 50 | 50 | 50 | 50 | 50 | 50 |
| Total Revenues | <u>205</u> | <u>174</u> | <u>55</u> | <u>50</u> | <u>50</u> | <u>50</u> | <u>50</u> | <u>50</u> | <u>50</u> |
| Expenditures : | | | | | | | | | |
| Operations and Maintenance | 0 | 0 | 0 | 0 | 13,500 | 175 | 175 | 150 | 150 |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>13,500</u> | <u>175</u> | <u>175</u> | <u>150</u> | <u>150</u> |
| Net change in fund balance | 205 | 174 | 55 | 50 | (13,450) | (125) | (125) | (100) | (100) |
| Fund balance at beginning of year | <u>13,421</u> | <u>13,626</u> | <u>13,800</u> | <u>13,855</u> | <u>13,905</u> | <u>455</u> | <u>330</u> | <u>205</u> | <u>105</u> |
| Fund balance at end of year | <u>\$ 13,626</u> | <u>\$ 13,800</u> | <u>\$ 13,855</u> | <u>\$ 13,905</u> | <u>\$ 455</u> | <u>\$ 330</u> | <u>\$ 205</u> | <u>\$ 105</u> | <u>\$ 5</u> |

CITY OF WOOSTER, OHIO
 CDBG CHIP HOME REVOLVING LOAN FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
 FOUR FUTURE YEARS PROJECTED

CDBG Chip Home Revolving Loan Fund – This fund is used to account for the City’s portion of program income resulting from repayment of grant funds.

| | CDBG Chip Home Revolving Loan Fund | | | | | | | | |
|-----------------------------------|---|-----------------|-----------------|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Intergovernmental | \$ 12,823 | \$ 2,999 | \$ 2,250 | \$ 11,434 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Interest Income | 0 | 166 | 26 | 50 | 35 | 60 | 50 | 40 | 30 |
| Total Revenues | <u>12,823</u> | <u>3,165</u> | <u>2,276</u> | <u>11,484</u> | <u>35</u> | <u>60</u> | <u>50</u> | <u>40</u> | <u>30</u> |
| Expenditures : | | | | | | | | | |
| Operations and Maintenance | 0 | 9,014 | 0 | 4,702 | 15,900 | 100 | 100 | 60 | 60 |
| Total Expenditures | <u>0</u> | <u>9,014</u> | <u>0</u> | <u>4,702</u> | <u>15,900</u> | <u>100</u> | <u>100</u> | <u>60</u> | <u>60</u> |
| Net change in fund balance | 12,823 | (5,849) | 2,276 | 6,782 | (15,865) | (40) | (50) | (20) | (30) |
| Fund balance at beginning of year | 0 | 12,823 | 6,974 | 9,250 | 16,032 | 167 | 127 | 77 | 57 |
| Fund balance at end of year | <u>\$ 12,823</u> | <u>\$ 6,974</u> | <u>\$ 9,250</u> | <u>\$ 16,032</u> | <u>\$ 167</u> | <u>\$ 127</u> | <u>\$ 77</u> | <u>\$ 57</u> | <u>\$ 27</u> |

**CITY OF WOOSTER, OHIO
 SHADE TREE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
 FOUR FUTURE YEARS PROJECTED**

SHADE TREE – This fund is used to account for financial donations to the City for the purpose of providing trees throughout the City in the public right-of-way.

| | Shade Tree Fund | | | |
|-----------------------------------|------------------------|-----------------|-----------------|-------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected |
| Revenues : | | | | |
| Interest Income | \$ 25 | \$ 22 | \$ 6 | \$ 6 |
| Miscellaneous | 0 | 0 | 250 | 250 |
| Total Revenues | <u>25</u> | <u>22</u> | <u>256</u> | <u>256</u> |
| | | | | 0 |
| Expenditures : | | | | |
| Operations and Maintenance | 1,212 | 0 | | 0 |
| Total Expenditures | <u>1,212</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net change in fund balance | (1,187) | 22 | 256 | 256 |
| Fund balance at beginning of year | <u>2,549</u> | <u>1,362</u> | <u>1,384</u> | <u>1,640</u> |
| Fund balance at end of year | <u>\$ 1,362</u> | <u>\$ 1,384</u> | <u>\$ 1,640</u> | <u>\$ 1,896</u> |

| | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
|-----------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Interest Income | \$ 8 | \$ 6 | \$ 6 | \$ 6 | \$ 6 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | <u>8</u> | <u>6</u> | <u>6</u> | <u>6</u> | <u>6</u> |
| | | | | | |
| Operations and Maintenance | 1,890 | 5 | 10 | 10 | 10 |
| Total Expenditures | <u>1,890</u> | <u>5</u> | <u>10</u> | <u>10</u> | <u>10</u> |
| Net change in fund balance | (1,882) | 1 | (4) | (4) | (4) |
| Fund balance at beginning of year | <u>1,896</u> | <u>14</u> | <u>15</u> | <u>11</u> | <u>7</u> |
| Fund balance at end of year | <u>\$ 14</u> | <u>\$ 15</u> | <u>\$ 11</u> | <u>\$ 7</u> | <u>\$ 3</u> |

**CITY OF WOOSTER, OHIO
LILLIAN LONG ESTATE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS PROJECTED**

LILLIAN LONG ESTATE – This fund is used to account for a bequest from the estate of Lillian Long for the purpose of acquiring additional land for use as a part of Wooster Memorial Park and/or making improvements to that park.

| | Lillian Long Estate Fund | | | |
|-----------------------------------|---------------------------------|------------------|------------------|-------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected |
| Revenues : | | | | |
| Interest Income | \$ 179 | \$ 129 | \$ 23 | \$ 20 |
| Total Revenues | <u>179</u> | <u>129</u> | <u>23</u> | <u>20</u> |
| Expenditures : | | | | |
| Operations and Maintenance | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net change in fund balance | 179 | 129 | 23 | 20 |
| Fund balance at beginning of year | <u>11,732</u> | <u>11,911</u> | <u>12,040</u> | <u>12,063</u> |
| Fund balance at end of year | <u>\$ 11,911</u> | <u>\$ 12,040</u> | <u>\$ 12,063</u> | <u>\$ 12,083</u> |

| | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
|-----------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Interest Income | \$ 20 | \$ 25 | \$ 28 | \$ 30 | \$ 32 |
| Total Revenues | <u>20</u> | <u>25</u> | <u>28</u> | <u>30</u> | <u>32</u> |
| Operations and Maintenance | 12,050 | 35 | 40 | 40 | 40 |
| Total Expenditures | <u>12,050</u> | <u>35</u> | <u>40</u> | <u>40</u> | <u>40</u> |
| Net change in fund balance | (12,030) | (10) | (12) | (10) | (8) |
| Fund balance at beginning of year | <u>12,083</u> | <u>53</u> | <u>43</u> | <u>31</u> | <u>21</u> |
| Fund balance at end of year | <u>\$ 53</u> | <u>\$ 43</u> | <u>\$ 31</u> | <u>\$ 21</u> | <u>\$ 13</u> |

**CITY OF WOOSTER, OHIO
LAW ENFORCEMENT TRAINING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS FORECASTED**

LAW ENFORCEMENT TRAINING FUND – This fund is used to account for reimbursement from the State of Ohio for State mandated training for police officers.

| | Law Enforcement Training Fund | | | |
|---|--------------------------------------|-----------------|-----------------|-------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected |
| Revenues : | | | | |
| Interest Income | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Intergovernmental | 720 | 0 | 0 | 0 |
| Total Revenues | <u>720</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Expenditures : | | | | |
| Operations and Maintenance | 0 | 7,000 | 0 | 0 |
| Total Expenditures | <u>0</u> | <u>7,000</u> | <u>0</u> | <u>0</u> |
| Excess revenues over(under) expenditures | 720 | (7,000) | 0 | 0 |
| Transfers In | 0 | 0 | | 0 |
| Fund balance at beginning of year | <u>10,260</u> | <u>10,980</u> | <u>3,980</u> | <u>3,980</u> |
| Fund balance at end of year | <u>\$ 10,980</u> | <u>\$ 3,980</u> | <u>\$ 3,980</u> | <u>\$ 3,980</u> |

| | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
|--|------------------|--------------------|--------------------|--------------------|--------------------|
| Interest Income | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Intergovernmental | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Operations and Maintenance | 3,980 | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>3,980</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess revenues over(under) expenditures | (3,980) | 0 | 0 | 0 | 0 |
| Transfers In | (3,980) | 0 | 0 | 0 | 0 |
| Fund balance at beginning of year | <u>3,980</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund balance at end of year | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

**CITY OF WOOSTER, OHIO
RECREATION SUPPLEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS FORECASTED**

RECREATION SUPPLEMENT – This fund is used to account for financial donations from individuals and organizations that wish to specify that their gifts and donations support recreational opportunities for underprivileged youth in the community

| | Recreation Supplement Fund | | | | | | | | |
|-----------------------------------|-----------------------------------|----------------|----------------|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Interest Income | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Miscellaneous | 50 | 388 | 385 | 0 | 0 | 50 | 50 | 50 | 50 |
| Total Revenues | 50 | 388 | 385 | 0 | 0 | 50 | 50 | 50 | 50 |
| Expenditures : | | | | | | | | | |
| Operations and Maintenance | 36 | 0 | 0 | 0 | 7,152 | 50 | 50 | 50 | 50 |
| Total Expenditures | 36 | 0 | 0 | 0 | 7,152 | 50 | 50 | 50 | 50 |
| Net change in fund balance | 14 | 388 | 385 | 0 | (7,152) | 0 | 0 | 0 | 0 |
| Fund balance at beginning of year | 6,365 | 6,379 | 6,767 | 7,152 | 7,152 | 0 | 0 | 0 | 0 |
| Fund balance at end of year | \$ 6,379 | \$ 6,767 | \$ 7,152 | \$ 7,152 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

**CITY OF WOOSTER, OHIO
CHRISTMAS RUN PARK RESTORATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS FORECASTED**

CHRISTMAS RUN PARK RESTORATION – This fund is used to collect donations intended for the restoration of Christmas Run Park necessitated by the damage done from the November 2003 tornado.

| | Christmas Run Park Restoration Fund | | | | | | | | |
|-----------------------------------|--|------------------|------------------|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Interest Income | \$ 430 | \$ 303 | \$ 106 | 82 | \$ 175 | \$ 85 | \$ 88 | 90 | 95 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | <u>430</u> | <u>303</u> | <u>106</u> | <u>82</u> | <u>175</u> | <u>85</u> | <u>88</u> | <u>90</u> | <u>95</u> |
| Expenditures : | | | | | | | | | |
| Operations and Maintenance | 1,860 | 0 | 0 | 0 | 28,469 | 100 | 100 | 100 | 100 |
| Total Expenditures | <u>1,860</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>28,469</u> | <u>100</u> | <u>100</u> | <u>100</u> | <u>100</u> |
| Net change in fund balance | (1,430) | 303 | 106 | 82 | (28,294) | (15) | (12) | (10) | (5) |
| Fund balance at beginning of year | <u>29,348</u> | <u>27,918</u> | <u>28,221</u> | <u>28,327</u> | <u>28,409</u> | <u>115</u> | <u>100</u> | <u>88</u> | <u>78</u> |
| Fund balance at end of year | <u>\$ 27,918</u> | <u>\$ 28,221</u> | <u>\$ 28,327</u> | <u>\$ 28,409</u> | <u>\$ 115</u> | <u>\$ 100</u> | <u>\$ 88</u> | <u>\$ 78</u> | <u>\$ 73</u> |

**CITY OF WOOSTER, OHIO
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS PROJECTED**

CAPITAL IMPROVEMENTS – This fund is used to account for various capital projects financed by general fund revenues.

| | Capital Improvements Fund | | | | | | | | |
|---|----------------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Intergovernmental | \$ 34,903 | \$ 1,423,313 | \$ 1,233,820 | \$ 358,340 | \$ 6,039,789 | \$ 549,000 | \$ 900,000 | \$ 400,000 | \$ 250,000 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest Income | 7,778 | 39,324 | 372 | 1,750 | 2,000 | 7,000 | 8,500 | 10,000 | 12,500 |
| Miscellaneous | 137,959 | 3,000 | 106,626 | 37,000 | 300,000 | 0 | 0 | 0 | 0 |
| Total Revenues | 180,640 | 1,465,637 | 1,340,818 | 397,090 | 6,341,789 | 556,000 | 908,500 | 410,000 | 262,500 |
| Expenditures : | | | | | | | | | |
| Personal Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operations and Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interfund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 979,435 | 2,830,740 | 3,104,583 | 960,000 | 5,930,016 | 3,234,000 | 3,054,500 | 6,880,000 | 2,135,000 |
| Total Expenditures | 979,435 | 2,830,740 | 3,104,583 | 960,000 | 5,930,016 | 3,234,000 | 3,054,500 | 6,880,000 | 2,135,000 |
| Excess revenues over(under) expenditures | (798,795) | (1,365,103) | (1,763,765) | (562,910) | 411,773 | (2,678,000) | (2,146,000) | (6,470,000) | (1,872,500) |
| Proceeds from debt issue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,360,000 | 0 |
| Transfers in | 83,000 | 73,950 | 1,361,000 | 1,817,000 | 2,500,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| Net change in fund balance | (715,795) | (1,291,153) | (402,765) | 1,254,090 | 2,911,773 | 322,000 | 854,000 | (110,000) | 1,127,500 |
| Fund balance at beginning of year | 2,536,007 | 1,820,212 | 529,059 | 126,294 | 1,380,384 | 4,292,157 | 4,614,157 | 5,468,157 | 5,358,157 |
| Fund balance at end of year | \$ <u>1,820,212</u> | \$ <u>529,059</u> | \$ <u>126,294</u> | \$ <u>1,380,384</u> | \$ <u>4,292,157</u> | \$ <u>4,614,157</u> | \$ <u>5,468,157</u> | \$ <u>5,358,157</u> | \$ <u>6,485,657</u> |

**CITY OF WOOSTER, OHIO
 BEALL AVENUE STREETScape FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
 FOUR FUTURE YEARS FORECASTED**

BEALL AVENUE STREETScape FUND - This fund is used to account for the receipt and expenditure of monies associated with the reconstruction of a portion of Beall Avenue. Private donation, and State and Federal grant revenues will finance this project.

| | Beall Avenue Streetscape Fund | | | |
|---|--------------------------------------|-----------------|-----------------|-------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected |
| Revenues : | | | | |
| Intergovernmental | \$ 2,705,129 | \$ 0 | \$ 0 | \$ 0 |
| Interest Income | 0 | 16,771 | 43 | 0 |
| Total Revenues | <u>2,705,129</u> | <u>16,771</u> | <u>43</u> | <u>0</u> |
| Expenditures : | | | | |
| Capital | 1,167,484 | 0 | 1,000 | 0 |
| Debt Service | 6,801,935 | 0 | 0 | 7,374 |
| Total Expenditures | <u>7,969,419</u> | <u>0</u> | <u>1,000</u> | <u>7,374</u> |
| Excess revenues over(under) expenditures | (5,264,290) | 16,771 | (957) | (7,374) |
| Transfers In | 1,080,000 | 0 | 0 | 0 |
| Proceeds from debt issue | <u>5,280,997</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net change in fund balance | 1,096,707 | 16,771 | (957) | (7,374) |
| Fund balance at beginning of year | <u>(1,105,147)</u> | <u>(8,440)</u> | <u>8,331</u> | <u>7,374</u> |
| Fund balance at end of year | <u>\$ (8,440)</u> | <u>\$ 8,331</u> | <u>\$ 7,374</u> | <u>\$ 0</u> |

| | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
|--|------------------|--------------------|--------------------|--------------------|--------------------|
| Intergovernmental | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Interest Income | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Capital | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess revenues over(under) expenditures | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Proceeds from debt issue | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net change in fund balance | 0 | 0 | 0 | 0 | 0 |
| Fund balance at beginning of year | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund balance at end of year | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

**CITY OF WOOSTER, OHIO
ECONOMIC DEVELOPMENT CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS FORECASTED**

ECONOMIC DEVELOPMENT CAPITAL IMPROVEMENT – This fund is used to account for “one-time” revenues (revenues which are generated only one time and usually in connection with an event such as a sale of major assets, the merger or sale of a company, or insurance proceeds where the asset will not be replaced).

These resources can be appropriated for capital expenditures intended to promote economic development development within the community. Economic development may be defined as the retention of existing jobs or businesses; the creation of new jobs or businesses; the creation of capital investment through construction of new or the renovation of existing buildings; and the purchase of real estate, buildings or machinery.

| | Economic Development Capital Improvement Fund | | | | | | | | |
|-----------------------------------|--|----------------|----------------|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Interest Income | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Expenditures : | | | | | | | | | |
| Capital Outlay | 0 | 0 | 0 | 0 | 19,186 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 19,186 | 0 | 0 | 0 | 0 |
| Net change in fund balance | 0 | 0 | 0 | 0 | (19,186) | 0 | 0 | 0 | 0 |
| Fund balance at beginning of year | 19,186 | 19,186 | 19,186 | 19,186 | 19,186 | 0 | 0 | 0 | 0 |
| Fund balance at end of year | \$ 19,186 | \$ 19,186 | \$ 19,186 | \$ 19,186 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

**CITY OF WOOSTER, OHIO
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS FORECASTED**

DEBT SERVICE FUND – This fund is used to accumulate special assessment revenues collected by the County Treasurer and remitted to the City by the County Auditor for payment of special assessment principal and interest. These debt issues were sold to finance construction of various projects that were deemed to benefit only those residents in the immediate area of the projects and are paid for by those residents through assessments against their property.

| | Debt Service Fund | | | | | | | | |
|--|--------------------------|-------------------|---------------------|---------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Special Assessments | \$ 205,259 | \$ 223,910 | \$ 203,991 | \$ 198,273 | \$ 246,700 | \$ 204,000 | \$ 204,000 | \$ 204,000 | \$ 204,000 |
| Interest Income | 16,864 | 19,105 | 5,141 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Total Revenues | <u>222,123</u> | <u>243,015</u> | <u>209,132</u> | <u>199,273</u> | <u>247,700</u> | <u>205,000</u> | <u>205,000</u> | <u>205,000</u> | <u>205,000</u> |
| Expenditures : | | | | | | | | | |
| Operations and Maintenance | 2,452 | 3,287 | 3,098 | 2,753 | 5,800 | 5,800 | 5,800 | 5,800 | 5,800 |
| Debt Service | 139,424 | 187,183 | 187,821 | 185,500 | 507,000 | 426,000 | 455,357 | 404,000 | 279,000 |
| Total Expenditures | <u>141,876</u> | <u>190,470</u> | <u>190,919</u> | <u>188,253</u> | <u>512,800</u> | <u>431,800</u> | <u>461,157</u> | <u>409,800</u> | <u>284,800</u> |
| Net change in fund balance | 80,247 | 52,545 | 18,213 | 11,020 | (265,100) | (226,800) | (256,157) | (204,800) | (79,800) |
| Fund cash balance at beginning of year | 624,241 | 704,488 | 1,062,242 | 1,080,455 | 1,091,475 | 826,375 | 599,575 | 343,418 | 138,618 |
| Fund cash balance at end of year | <u>\$ 704,488</u> | <u>\$ 757,033</u> | <u>\$ 1,080,455</u> | <u>\$ 1,091,475</u> | <u>\$ 826,375</u> | <u>\$ 599,575</u> | <u>\$ 343,418</u> | <u>\$ 138,618</u> | <u>\$ 58,818</u> |

CITY OF WOOSTER, OHIO
WATER FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS FORECASTED

WATER - This fund is used to account for the provision of water treatment and distribution to the residents and commercial users of the City and some residents of the county.

| | Water Fund | | | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Charges for services | \$ 5,076,873 | \$ 5,306,248 | \$ 5,312,570 | \$ 5,213,384 | \$ 5,173,500 | \$ 5,223,700 | \$ 5,275,210 | \$ 5,327,035 | \$ 5,379,580 |
| Intergovernmental | 51,950 | 25,677 | 20,240 | 253,000 | 910,000 | 0 | 0 | 0 | 0 |
| Fines, licenses, permits | 19,760 | 21,497 | 19,871 | 15,650 | 16,000 | 19,010 | 19,010 | 19,010 | 19,010 |
| Interest income | 20,304 | 26,454 | 17,338 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Miscellaneous | 86,427 | 97,092 | 82,925 | 125,200 | 1,487,500 | 25,300 | 25,300 | 25,000 | 25,000 |
| Total Revenues | 5,255,314 | 5,476,968 | 5,452,944 | 5,617,234 | 7,597,000 | 5,278,010 | 5,329,520 | 5,381,045 | 5,433,590 |
| Expenditures : | | | | | | | | | |
| Personal Services | 1,995,215 | 1,520,543 | 1,649,887 | 1,505,900 | 1,807,782 | 1,728,888 | 1,772,110 | 1,809,925 | 1,855,173 |
| Operations and Maintenance | 1,132,473 | 1,244,933 | 1,777,680 | 2,594,667 | 2,315,619 | 1,503,183 | 1,535,036 | 1,562,165 | 1,588,125 |
| Capital Outlay | 318,645 | 318,645 | 618,493 | 989,000 | 7,707,000 | 894,500 | 858,000 | 845,000 | 780,000 |
| Interfund Services Used | 362,398 | 465,543 | 161,704 | 265,515 | 288,050 | 279,678 | 287,209 | 294,014 | 301,287 |
| Debt Service | 5,891,994 | 792,237 | 521,023 | 604,000 | 542,900 | 875,000 | 879,000 | 876,000 | 879,000 |
| Total Expenditures | 9,700,725 | 4,341,901 | 4,728,787 | 5,959,082 | 12,661,351 | 5,281,249 | 5,331,355 | 5,387,104 | 5,403,585 |
| Excess revenues over(under) expenditures | (4,445,411) | 1,135,067 | 724,157 | (341,848) | (5,064,351) | (3,239) | (1,835) | (6,059) | 30,005 |
| Proceeds from debt issue | 4,997,721 | 302,200 | 197,800 | 0 | 4,000,000 | 0 | 0 | 0 | 0 |
| Net change in fund balance | 552,310 | 1,437,267 | 921,957 | (341,848) | (1,064,351) | (3,239) | (1,835) | (6,059) | 30,005 |
| Fund balance at beginning of year | 1,301,856 | 1,854,166 | 3,291,433 | 4,213,390 | 3,871,542 | 2,807,191 | 2,803,952 | 2,802,117 | 2,796,058 |
| Fund balance at end of year | \$ <u>1,854,166</u> | \$ <u>3,291,433</u> | \$ <u>4,213,390</u> | \$ <u>3,871,542</u> | \$ <u>2,807,191</u> | \$ <u>2,803,952</u> | \$ <u>2,802,117</u> | \$ <u>2,796,058</u> | \$ <u>2,826,063</u> |

**CITY OF WOOSTER, OHIO
WATER POLLUTION CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS FORECASTED**

WATER POLLUTION CONTROL – This fund is used to account for sanitary sewer services provided to the residential and commercial users of the City and some residents of the county.

| | Water Pollution Control Fund | | | | | | | | |
|---|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Intergovernmental | \$ 150,000 | \$ 13,381 | \$ 0 | \$ 0 | \$ 715,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Charges for services | 4,417,129 | 4,902,328 | 6,081,522 | 5,869,842 | 5,885,500 | 5,945,000 | 6,009,085 | 6,073,761 | 6,139,033 |
| Fines, licenses, permits | 16,804 | 19,313 | 22,458 | 18,300 | 18,500 | 18,500 | 18,500 | 18,500 | 18,500 |
| Interest income | 40,625 | 22,021 | 11,050 | 8,000 | 8,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Miscellaneous | 11,312 | 89,127 | 43,669 | 34,800 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Total Revenues | 4,635,870 | 5,046,170 | 6,158,699 | 5,930,942 | 6,657,000 | 6,003,500 | 6,067,585 | 6,132,261 | 6,197,533 |
| Expenditures : | | | | | | | | | |
| Personal Services | 1,652,390 | 1,150,507 | 1,086,081 | 1,099,800 | 1,310,244 | 1,291,125 | 1,323,403 | 1,356,488 | 1,390,400 |
| Operations and Maintenance | 1,188,889 | 1,402,969 | 1,453,080 | 1,037,333 | 1,877,245 | 1,643,000 | 1,660,145 | 1,677,472 | 1,694,984 |
| Capital Outlay | 2,561,087 | 687,402 | 365,115 | 183,500 | 6,990,000 | 464,500 | 458,000 | 595,000 | 455,000 |
| Interfund Services Used | 1,159,248 | 1,009,695 | 1,077,434 | 1,665,000 | 1,127,350 | 1,127,164 | 1,143,291 | 1,160,922 | 1,178,163 |
| Debt Service | 1,286,887 | 1,326,641 | 1,339,991 | 1,342,380 | 1,344,650 | 1,646,800 | 1,793,300 | 1,939,800 | 1,939,800 |
| Total Expenditures | 7,848,501 | 5,577,214 | 5,321,701 | 5,328,013 | 12,649,489 | 6,172,589 | 6,378,139 | 6,729,682 | 6,658,347 |
| Excess revenues over(under) expenditures | (3,212,631) | (531,044) | 836,998 | 602,929 | (5,992,489) | (169,089) | (310,554) | (597,421) | (460,814) |
| Proceeds from debt issue | 1,812,019 | 765,640 | 20,000 | 0 | 4,463,852 | 0 | 0 | 0 | 0 |
| Net change in fund balance | (1,400,612) | 234,596 | 856,998 | 602,929 | (1,528,637) | (169,089) | (310,554) | (597,421) | (460,814) |
| Fund balance at beginning of year | 3,202,100 | 1,801,488 | 2,036,084 | 2,893,082 | 3,496,011 | 1,967,374 | 1,798,285 | 1,487,731 | 890,310 |
| Fund balances at end of year | \$ 1,801,488 | \$ 2,036,084 | \$ 2,893,082 | \$ 3,496,011 | \$ 1,967,374 | \$ 1,798,285 | \$ 1,487,731 | \$ 890,310 | \$ 429,496 |

**CITY OF WOOSTER, OHIO
STORM DRAINAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS FORECASTED**

STORM DRAINAGE – This fund is used to account for the storm drainage runoff service service provided to the residential and commercial users of the City.

| | Storm Drainage Fund | | | | | | | | |
|---|----------------------------|---------------------|---------------------|---------------------|--------------------|---------------------|--------------------|--------------------|---------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Charges for services | \$ 1,054,552 | \$ 1,175,541 | \$ 1,308,802 | \$ 1,312,800 | \$ 1,309,000 | \$ 1,307,950 | \$ 1,307,950 | \$ 1,307,900 | \$ 1,307,900 |
| Intergovernmental | 0 | 0 | 11,193 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines, licenses, permits | 2,185 | 3,142 | 3,141 | 3,260 | 3,200 | 3,000 | 3,000 | 3,000 | 3,000 |
| Interest income | 16,943 | 12,946 | 6,231 | 3,300 | 3,000 | 3,500 | 3,750 | 4,000 | 4,250 |
| Miscellaneous | 165 | 0 | 0 | 2,700 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 1,073,845 | 1,191,629 | 1,329,367 | 1,322,060 | 1,315,200 | 1,314,450 | 1,314,700 | 1,314,900 | 1,315,150 |
| Expenditures : | | | | | | | | | |
| Personal Services | 194,220 | 232,467 | 264,856 | 163,000 | 274,397 | 263,875 | 270,472 | 277,234 | 284,165 |
| Operations and Maintenance | 43,601 | 90,927 | 65,201 | 148,667 | 254,703 | 172,750 | 174,250 | 175,788 | 177,363 |
| Capital Outlay | 197,831 | 426,273 | 547,420 | 350,000 | 1,614,375 | 295,000 | 965,000 | 538,000 | 205,000 |
| Interfund Services Used | 124,615 | 102,709 | 152,001 | 117,300 | 166,600 | 131,500 | 134,288 | 137,145 | 140,073 |
| Debt Service | 1,351,105 | 190,351 | 183,945 | 199,000 | 205,300 | 202,500 | 204,500 | 196,000 | 197,000 |
| Total Expenditures | 1,911,372 | 1,042,727 | 1,213,423 | 977,967 | 2,515,375 | 1,065,625 | 1,748,510 | 1,324,167 | 1,003,601 |
| Excess revenues over(under) expenditures | (837,527) | 148,902 | 115,944 | 344,093 | (1,200,175) | 248,825 | (433,810) | (9,267) | 311,549 |
| Proceeds from debt issue | 1,234,242 | 0 | 0 | 146,000 | 350,000 | 0 | 0 | 0 | 0 |
| Net change in fund balance | 396,715 | 148,902 | 115,944 | 490,093 | (850,175) | 248,825 | (433,810) | (9,267) | 311,549 |
| Fund balance at beginning of year | 690,776 | 1,087,491 | 1,236,393 | 1,352,337 | 1,842,430 | 992,255 | 1,241,080 | 807,270 | 798,003 |
| Fund balance at end of year | \$ <u>1,087,491</u> | \$ <u>1,236,393</u> | \$ <u>1,352,337</u> | \$ <u>1,842,430</u> | \$ <u>992,255</u> | \$ <u>1,241,080</u> | \$ <u>807,270</u> | \$ <u>798,003</u> | \$ <u>1,109,552</u> |

**CITY OF WOOSTER, OHIO
REFUSE COLLECTION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS FORECASTED**

REFUSE COLLECTION – This fund is used to account for trash collection services provided to the residential and some commercial users of the City.

| | Refuse Collection Fund | | | | | | | | |
|-----------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Intergovernmental | \$ 30,141 | \$ 47,181 | \$ 73,618 | \$ 45,000 | \$ 45,000 | \$ 40,000 | \$ 35,000 | \$ 30,000 | \$ 25,000 |
| Charges for services | 1,455,477 | 1,454,606 | 1,453,096 | 1,448,400 | 1,448,000 | 1,448,100 | 1,448,100 | 1,448,100 | 1,491,552 |
| Fines, licenses, permits | 5,433 | 5,141 | 4,818 | 5,000 | 6,400 | 5,500 | 5,500 | 5,000 | 5,000 |
| Interest income | 7,005 | 5,707 | 3,075 | 2,000 | 2,000 | 4,000 | 4,000 | 2,100 | 2,200 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 1,498,056 | 1,512,635 | 1,534,607 | 1,500,400 | 1,501,400 | 1,497,600 | 1,492,600 | 1,485,200 | 1,523,752 |
| Expenditures : | | | | | | | | | |
| Operations and Maintenance | 1,225,295 | 1,448,025 | 1,339,527 | 1,338,000 | 1,450,000 | 1,538,305 | 1,584,454 | 1,631,988 | 1,648,308 |
| Interfund Services Used | 91,489 | 70,599 | 84,770 | 77,000 | 85,000 | 78,303 | 79,086 | 85,000 | 85,000 |
| Total Expenditures | 1,316,784 | 1,518,624 | 1,424,297 | 1,415,000 | 1,535,000 | 1,616,608 | 1,663,540 | 1,716,988 | 1,733,308 |
| Net change in fund balance | 181,272 | (5,989) | 110,310 | 85,400 | (33,600) | (119,008) | (170,940) | (231,788) | (209,556) |
| Fund balance at beginning of year | 405,565 | 586,837 | 580,848 | 691,158 | 776,558 | 742,958 | 623,950 | 453,010 | 221,222 |
| Fund balance at end of year | <u>\$ 586,837</u> | <u>\$ 580,848</u> | <u>\$ 691,158</u> | <u>\$ 776,558</u> | <u>\$ 742,958</u> | <u>\$ 623,950</u> | <u>\$ 453,010</u> | <u>\$ 221,222</u> | <u>\$ 11,666</u> |

**CITY OF WOOSTER, OHIO
ECONOMIC/DOWNTOWN DEVELOPMENT LOANS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS FORECASTED**

ECONOMIC/DOWNTOWN DEVELOPMENT LOANS – This fund is used to account for the loans, repayments, and subsequent loans provided for economic development purposes and downtown revitalization. This fund was established as a result of the City's obtaining a federal grant (HUD) with the requirements for establishing the loan program to maintain the contributed capital (grant/loan principal).

| | Economic/Downtown Development Loans Fund | | | | | | | | |
|---|---|-------------------|------------------|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Charges for services | \$ 35,719 | \$ 410 | \$ 1,254 | \$ 4,084 | \$ 3,680 | \$ 2,400 | \$ 2,400 | \$ 2,400 | \$ 2,400 |
| Interest income | 1,331 | 517 | 251 | 68 | 70 | 77 | 85 | 95 | 105 |
| Total Revenues | <u>37,050</u> | <u>927</u> | <u>1,505</u> | <u>4,152</u> | <u>3,750</u> | <u>2,477</u> | <u>2,485</u> | <u>2,495</u> | <u>2,505</u> |
| Expenditures : | | | | | | | | | |
| Operations and Maintenance | 0 | 0 | 0 | 0 | 26,688 | 2,450 | 2,500 | 2,500 | 2,500 |
| Capital Outlay | 285,000 | 0 | 50,000 | 6,591 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>285,000</u> | <u>0</u> | <u>50,000</u> | <u>6,591</u> | <u>26,688</u> | <u>2,450</u> | <u>2,500</u> | <u>2,500</u> | <u>2,500</u> |
| Excess revenues over(under) expenditures | (247,950) | 927 | (48,495) | (2,439) | (22,938) | 27 | (15) | (5) | 5 |
| Proceeds from debt issue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net change in fund balance | <u>(247,950)</u> | <u>927</u> | <u>(48,495)</u> | <u>(2,439)</u> | <u>(22,938)</u> | <u>27</u> | <u>(15)</u> | <u>(5)</u> | <u>5</u> |
| Fund balance at beginning of year | <u>376,331</u> | <u>128,381</u> | <u>129,308</u> | <u>80,813</u> | <u>78,374</u> | <u>55,436</u> | <u>55,463</u> | <u>55,448</u> | <u>55,443</u> |
| Fund balance at end of year | <u>\$ 128,381</u> | <u>\$ 129,308</u> | <u>\$ 80,813</u> | <u>\$ 78,374</u> | <u>\$ 55,436</u> | <u>\$ 55,463</u> | <u>\$ 55,448</u> | <u>\$ 55,443</u> | <u>\$ 55,448</u> |

**CITY OF WOOSTER, OHIO
MUNICIPAL GARAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS FORECASTED**

MUNICIPAL GARAGE – This fund is used to account for the costs of a maintenance facility for automotive equipment used by various City departments. Costs are billed to the departments for labor and materials at actual cost with the elimination of the effect of internal service fund activity to adjust to break even.

| | Municipal Garage Fund | | | | | | | | |
|-----------------------------------|------------------------------|------------------|----------------|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Interfund | \$ 403,928 | \$ 325,530 | \$ 354,090 | \$ 383,500 | \$ 493,000 | \$ 471,000 | \$ 480,000 | \$ 480,000 | \$ 490,000 |
| Miscellaneous | 225 | 225 | 0 | 3,486 | 0 | 0 | 0 | 0 | |
| Total Revenues | <u>404,153</u> | <u>325,755</u> | <u>354,090</u> | <u>386,986</u> | <u>493,000</u> | <u>471,000</u> | <u>480,000</u> | <u>480,000</u> | <u>490,000</u> |
| Expenditures : | | | | | | | | | |
| Personal Services | 260,779 | 202,424 | 223,239 | 239,200 | 290,504 | 248,328 | 253,295 | 258,361 | 263,528 |
| Operations and Maintenance | 143,374 | 123,331 | 147,637 | 137,333 | 195,250 | 218,024 | 221,294 | 224,614 | 227,983 |
| Interfund | 0 | 0 | 0 | 0 | 5,150 | 5,228 | 5,307 | 5,386 | 5,467 |
| Total Expenditures | <u>404,153</u> | <u>325,755</u> | <u>370,876</u> | <u>376,533</u> | <u>490,904</u> | <u>471,580</u> | <u>479,896</u> | <u>488,361</u> | <u>496,978</u> |
| Net change in fund balance | 0 | 0 | (16,786) | 10,453 | 2,096 | (580) | 104 | (8,361) | (6,978) |
| Fund balance at beginning of year | 17,052 | 17,052 | 17,052 | 266 | 21,330 | 23,426 | 22,846 | 22,950 | 14,589 |
| Fund balance at end of year | <u>\$ 17,052</u> | <u>\$ 17,052</u> | <u>\$ 266</u> | <u>\$ 10,719</u> | <u>\$ 23,426</u> | <u>\$ 22,846</u> | <u>\$ 22,950</u> | <u>\$ 14,589</u> | <u>\$ 7,611</u> |

**CITY OF WOOSTER, OHIO
INVESTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
FOUR FUTURE YEARS FORECASTED**

EMPLOYEE BENEFITS – This fund is established to account for all claims
filed against and paid by the city (as the employer)
under the city's self-funded program of group health insurance

| | Employee Benefits Fund | | | | | | | | |
|-----------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|--------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
| Revenues : | | | | | | | | | |
| Interfund | \$ 3,065,171 | \$ 2,563,369 | \$ 2,313,863 | \$ 1,859,245 | \$ 2,500,000 | \$ 2,600,000 | \$ 2,700,000 | \$ 2,850,000 | \$ 3,000,000 |
| Miscellaneous | 0 | 0 | 296,143 | 195,600 | 205,000 | 205,000 | 205,000 | 205,000 | 205,000 |
| Total Revenues | <u>3,065,171</u> | <u>2,563,369</u> | <u>2,610,006</u> | <u>2,054,845</u> | <u>2,705,000</u> | <u>2,805,000</u> | <u>2,905,000</u> | <u>3,055,000</u> | <u>3,205,000</u> |
| Expenditures : | | | | | | | | | |
| Operations and Maintenance | <u>2,846,664</u> | <u>2,374,707</u> | <u>2,318,819</u> | <u>2,044,277</u> | <u>2,505,400</u> | <u>2,693,305</u> | <u>2,895,303</u> | <u>3,112,451</u> | <u>3,345,884</u> |
| Total Expenditures | <u>2,846,664</u> | <u>2,374,707</u> | <u>2,318,819</u> | <u>2,044,277</u> | <u>2,505,400</u> | <u>2,693,305</u> | <u>2,895,303</u> | <u>3,112,451</u> | <u>3,345,884</u> |
| Net change in fund balance | 218,507 | 188,662 | 291,187 | 10,568 | 199,600 | 111,695 | 9,697 | (57,451) | (140,884) |
| Fund balance at beginning of year | <u>5,475</u> | <u>223,982</u> | <u>412,644</u> | <u>703,831</u> | <u>714,399</u> | <u>913,999</u> | <u>1,025,694</u> | <u>1,035,391</u> | <u>977,941</u> |
| Fund balance at end of year | <u>\$ 223,982</u> | <u>\$ 412,644</u> | <u>\$ 703,831</u> | <u>\$ 714,399</u> | <u>\$ 913,999</u> | <u>\$ 1,025,694</u> | <u>\$ 1,035,391</u> | <u>\$ 977,941</u> | <u>\$ 837,056</u> |

**CITY OF WOOSTER, OHIO
 INVESTMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 PREVIOUS TWO YEARS ACTUAL, CURRENT YEAR PROJECTED, NEXT YEAR BUDGETED,
 FOUR FUTURE YEARS FORECASTED**

INVESTMENT – This fund is established by statute to accumulate interest earnings from certain pooled investments and to pay expenses incurred in the handling of fiscal matters with third parties until such time as the net proceeds can be distributed to the other funds.

| | Investment Fund | | | |
|-----------------------------------|------------------------|----------------|----------------|-------------------|
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected |
| Revenues : | | | | |
| Interest Income | \$ 68,330 | \$ 73,542 | \$ 49,141 | \$ 100,000 |
| Miscellaneous | 0 | 0 | 0 | 0 |
| Total Revenues | <u>68,330</u> | <u>73,542</u> | <u>49,141</u> | <u>100,000</u> |
| Expenditures : | | | | |
| Operations and Maintenance | <u>68,330</u> | <u>73,542</u> | <u>49,141</u> | <u>100,000</u> |
| Total Expenditures | <u>68,330</u> | <u>73,542</u> | <u>49,141</u> | <u>100,000</u> |
| Net change in fund balance | 0 | 0 | 0 | 0 |
| Fund balance at beginning of year | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund balance at end of year | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

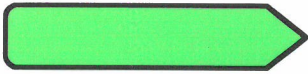
| | 2014 Budgeted | 2015 Forecasted | 2016 Forecasted | 2017 Forecasted | 2018 Forecasted |
|-----------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Interest Income | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> |
| Operations and Maintenance | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> |
| Total Expenditures | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> |
| Net change in fund balance | 0 | 0 | 0 | 0 | 0 |
| Fund balance at beginning of year | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund balance at end of year | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

1

Budget Information

2

2014 City Budget



3

2014 City Capital Plan

4

**City Planning
2015-2019**

5

**2014 Wooster Community
Hospital Budget**

City of Wooster, Ohio
 Capital Budget Summary
 For the year 2014 - original requests

| | CAPITAL EQUIPMENT | CAPITAL INFRASTRUCTURE | TOTALS |
|--|----------------------|---------------------------|----------------------|
| FUND LEVEL SUMMARY | | | |
| <u>FUND</u> | | | |
| 301 Capital Improvements Fund | \$ 808,875 | \$ 5,121,141 | \$ 5,930,016 |
| 101 Street Construction Maintenance and Repair | \$ - | \$ 50,000 | \$ 50,000 |
| 102 State Highway | \$ 37,000 | \$ 216,900 | \$ 253,900 |
| 103 Permissive Tax Fund | \$ - | \$ 169,990 | \$ 169,990 |
| 501 Water Fund | \$ 265,000 | \$ 7,442,000 | \$ 7,707,000 |
| 502 Sanitary Sewer Fund | \$ 325,000 | \$ 6,665,000 | \$ 6,990,000 |
| 507 Storm Sewer Fund | \$ 39,375 | \$ 1,575,000 | \$ 1,614,375 |
| | <u>\$ 1,475,250</u> | <u>\$ 21,240,031</u> | <u>\$ 22,715,281</u> |
| Less: Capital Improvements Fund Reimbursements | | (3,823,791) | (3,823,791) |
| | | <u>\$ 17,416,240</u> | <u>\$ 18,891,490</u> |

COST CENTER LEVEL SUMMARY

| <u>FUND</u> | <u>COST CENTER</u> | | | |
|-------------|------------------------|---------------------------------------|---------------------|---|
| 301 | 580702 | Capital Improvements | \$ 808,875 | \$ 5,121,141 \$ 5,930,016 |
| 102 | 331103 | State Highway | \$ 37,000 | \$ - \$ 37,000 |
| 101 | 331602 | Street Construction - SCM&R | \$ - | \$ 50,000 \$ 50,000 |
| 102 | 331603 | Street Construction - State Highway | | \$ 216,900 \$ 216,900 |
| 103 | 334604 | Street Maintenance - Permissive Tax | \$ - | \$ 169,990 \$ 169,990 |
| 501 | 742504 | Water Treatment Plant | \$ 55,000 | \$ 50,000 \$ 105,000 |
| 501 | 734510 | Water Lines - Engineering | \$ - | \$ 7,392,000 \$ 7,392,000 |
| 501 | 742502 | Water Line Maintenance (Distribution) | \$ 210,000 | \$ - \$ 210,000 |
| 502 | 743514 | Water Pollution Control Plant | \$ 115,000 | \$ 5,500,000 \$ 5,615,000 |
| 502 | 734501 | Sewer Lines - Engineering | \$ - | \$ 1,165,000 \$ 1,165,000 |
| 502 | 743502 | Sewer Line Maintenance (Collection) | \$ 210,000 | \$ - \$ 210,000 |
| 507 | 731500 | Storm Sewer Maintenance | \$ 39,375 | \$ - \$ 39,375 |
| 507 | 734502 | Storm Sewer - Engineering | \$ - | \$ 1,575,000 \$ 1,575,000 |
| | | | <u>\$ 1,475,250</u> | <u>\$ 21,240,031</u> <u>\$ 22,715,281</u> |

City of Wooster, Ohio

Proposed Capital Equipment Budget

For the year 2014

| Priority | Description | New? Replace? | Budget Requested | Funding Source | General Ledger |
|--|--|------------------|---------------------|-------------------------------|-------------------|
| <u>DEPARTMENT/DIVISION</u> | | | | | |
| Administration - Municipal Building | | | | | |
| 1 | City Hall Lobby Security | | \$ 60,000 | 301 Capital Improvements Fund | 580702 |
| Safety | | | | | |
| Fire | | | | | |
| 2 | Replace Fire Division Software | Replacement | \$ 30,000 | 301 Capital Improvements Fund | 580702 |
| 3 | Replace two (2) Thermal Imaging Cameras | Replacement | \$ 25,000 | 301 Capital Improvements Fund | 580702 |
| | | | \$ 55,000 | | |
| Police | | | | | |
| 1 | Replace three (3) Detective Cars (\$29,000 each) | Replacement | \$ 87,000 | 301 Capital Improvements Fund | 580702 |
| 1 | Two (2) Police Cruisers (\$36,500 each) | Replacement | \$ 73,000 | 301 Capital Improvements Fund | 580702 |
| 1 | Water Heater Replacement - Justice Center | Replacement | \$ 35,000 | 301 Capital Improvements Fund | 580702 |
| 1 | Replace 1998 Pick-Up Truck | Replacement | \$ 27,000 | 301 Capital Improvements Fund | 580702 |
| | | | \$ 222,000 | | |

City of Wooster, Ohio

Proposed Capital Equipment Budget

For the year 2014

| Priority | Description | New? Replace? | Budget Requested | Funding Source | General Ledger |
|--------------------------------------|--|------------------|---------------------|-------------------------------|-------------------|
| <u>DEPARTMENT/DIVISION</u> | | | | | |
| Public Properties Maintenance | | | | | |
| Maintenance | | | | | |
| 1 | Dump Truck | Replacement | \$ 75,000 | 301 Capital Improvements Fund | 580702 |
| 4 | Dump Truck - 10 Ton Single Axel | Replacement | \$ 150,000 | 301 Capital Improvements Fund | 580702 |
| 5 | Dura-Patch Pot Hold Machine | New | \$ 78,500 | 301 Capital Improvements Fund | 580702 |
| 7 | V-Box Salt Unit (used on highway salt truck) | New | \$ 37,000 | 102 State Highway Fund | 331103 |
| 8 | Sweepings Storage Facility (EPA mandate) | New | \$ 39,375 | 301 Capital Improvements Fund | 580702 |
| | | | <u>\$ 39,375</u> | 507 Storm Sewer Fund | 731500 |
| | total: sweepings storage facility | | \$ 78,750 | | |
| | | | \$ 419,250 | | |
| | Totals by Fund | | \$ 37,000 | State Highway Fund | |
| | | | \$ 342,875 | Capital Improvements Fund | |
| | | | <u>\$ 39,375</u> | Storm Sewer Fund | |
| | | | \$ 419,250 | | |

Development Department

Planning and Zoning

| | | | | | |
|---|---------------------------|---------|-----------|-------------------------------|--------|
| 1 | Replace Inspector Vehicle | Replace | \$ 25,000 | 301 Capital Improvements Fund | 580702 |
|---|---------------------------|---------|-----------|-------------------------------|--------|

City of Wooster, Ohio

Proposed Capital Equipment Budget

For the year 2014

| Priority | Description | New? Replace? | Budget Requested | Funding Source | General Ledger |
|-------------------------------|------------------------------|------------------|---------------------|-------------------------------|-------------------|
| <u>DEPARTMENT/DIVISION</u> | | | | | |
| Organizational Support | | | | | |
| Information Technology | | | | | |
| | Data Backup Hardware Upgrade | Replacement | \$ 40,000 | 301 Capital Improvements Fund | 580702 |
| | | | \$ 20,000 | 502 Sanitary Sewer Fund | 743514 |
| | | | <u>\$ 20,000</u> | 501 Water Fund | 742504 |
| | | | \$ 80,000 | | |
| | Date Backup Software Upgrade | Replacement | \$ 10,000 | 301 Capital Improvements Fund | 580702 |
| | | | \$ 5,000 | 502 Sanitary Sewer Fund | 743514 |
| | | | <u>\$ 5,000</u> | 501 Water Fund | 742504 |
| | | | \$ 20,000 | | |
| | Totals by Fund | | \$ 50,000 | Capital Improvements Fund | |
| | | | \$ 25,000 | Sanitary Sewer Fund | |
| | | | <u>\$ 25,000</u> | Water Fund | |
| | | | \$ 100,000 | | |

Community Services

Recreation/Pools

| | | | | | |
|---|---|-------------|------------------|-------------------------------|--------|
| 1 | Paint Freedlander Pool | Maintenance | \$ 43,000 | 301 Capital Improvements Fund | 580702 |
| 1 | Replace Kiddie Pool Boiler at Freedlander | Replacement | <u>\$ 11,000</u> | 301 Capital Improvements Fund | 580702 |
| | | | \$ 54,000 | | |

City of Wooster, Ohio

Proposed Capital Equipment Budget

For the year 2014

| Priority | Description | New? Replace? | Budget Requested | Funding Source | General Ledger |
|--------------------------------------|------------------------------|----------------------------|---------------------|-------------------------|-------------------|
| <u>DEPARTMENT/DIVISION</u> | | | | | |
| Utilities Divisions | | | | | |
| Water Pollution Control Plant | | | | | |
| | Replace Pick-Up Truck | Replace | \$ 30,000 | 502 Sanitary Sewer Fund | 743514 |
| | Restore Roof System at WPCP | Replace | \$ 30,000 | 502 Sanitary Sewer Fund | 743514 |
| | Repair/Replace Capital Items | As needed | \$ 30,000 | 502 Sanitary Sewer Fund | 743514 |
| | | | \$ 90,000 | | |
| Water Treatment Plant | | | | | |
| | Repair/Replace Capital Items | As needed | \$ 30,000 | 501 Water Fund | 742504 |
| Distribution and Collection | | | | | |
| | Sewer Jetter/Vacuum Truck | Replacement | \$ 200,000 | 501 Water Fund | 742502 |
| | | | \$ 200,000 | 502 Sewer Fund | 743502 |
| | | | \$ 400,000 | | |
| | Replace Chassis Box | Replacement | \$ 10,000 | 501 Water Fund | 742502 |
| | | | \$ 10,000 | 502 Sewer Fund | 743502 |
| | | | \$ 20,000 | | |
| | Totals by Fund | | \$ 210,000 | Water Fund | |
| | | | \$ 210,000 | Sewer Fund | |
| | | | \$ 420,000 | | |
| Utilities Divisions | | | | | |
| | | Totals by Fund: | \$ 240,000 | Water Fund | |
| | | | \$ 300,000 | Sewer Fund | |
| | | Total: Utilities Divisions | \$ 540,000 | | |

City of Wooster, Ohio

Proposed Capital Equipment Budget

For the year 2014

| Priority | Description | New? Replace? | Budget Requested | Funding Source | General Ledger |
|----------------------------|-------------|------------------|---------------------|-------------------|-------------------|
| <u>DEPARTMENT/DIVISION</u> | | | | | |

TOTAL ALL CAPITAL REQUESTS - MEMORANDUM ONLY \$ 1,475,250

FUND LEVEL SUMMARY

| | |
|---------------------------|---------------------|
| Capital Improvements Fund | \$ 808,875 |
| State Highway Fund | \$ 37,000 |
| Water Fund | \$ 265,000 |
| Sanitary Sewer Fund | \$ 325,000 |
| Storm Sewer Fund | \$ 39,375 |
| | <u>\$ 1,475,250</u> |

COST CENTER LEVEL SUMMARY

| | | | |
|---------------------------------------|--------------|---------------------|--------------------------|
| Capital Improvements | 580702 -3360 | \$ 808,875 | 301 Capital Improvements |
| State Highway | 331103 -3360 | \$ 37,000 | 102 State Highway Fund |
| Storm Water Maintenance | 731500 -3360 | \$ 39,375 | 507 Storm Sewer |
| Water Treatment Plant | 742504 -3360 | \$ 55,000 | 501 Water |
| Water Line Maintenance (Distribution) | 742502 -3360 | \$ 210,000 | 501 Water |
| Water Pollution Control Plant | 743514 -3360 | \$ 115,000 | 502 Sanitary Sewer |
| Sewer Line Maintenance (Collection) | 743502 -3360 | \$ 210,000 | 502 Sanitary Sewer |
| | | <u>\$ 1,475,250</u> | |

City of Wooster, Ohio
 Budgeted Capital Infrastructure Projects
 For the year 2014

| MEMO ONLY | Division | Revenue Notations | Project Notations | Budget Requested | Funding Source | General Ledger |
|-----------|-------------|---------------------|---|------------------|--------------------------|----------------|
| TOTAL | Engineering | | Sidewalk Improvements | \$ 50,000 | 301 Capital Improvements | 580702 |
| TOTAL | Engineering | | Sidewalk Replacement | \$ 50,000 | 301 Capital Improvements | 580702 |
| TOTAL | Engineering | | Miscellaneous | \$ 50,000 | 301 Capital Improvements | 580702 |
| TOTAL | Engineering | | Miscellaneous | \$ 50,000 | 103 Permissive Tax | 334604 |
| TOTAL | Engineering | | Traffic Signal Improvements | \$ 50,000 | 101 SCM&R | 331602 |
| TOTAL | Engineering | | Critical Failure Bridge Inspection | \$ 15,000 | 301 Capital Improvements | 580702 |
| | Engineering | | Akron Road - Phase 2 Highland Park to Gateway Drive | \$ 250,000 | 301 Capital Improvements | 580702 |
| | | License Fee | | 119,990 | 103 Permissive Tax | 334604 |
| | | | | 30,000 | 501 Water Fund | 734510 |
| | | | | 15,000 | 507 Storm Sewer Fund | 734502 |
| | | | | 15,000 | 502 Sanitary Sewer Fund | 734501 |
| | | Assessments | | 104,350 | 301 Capital Improvements | 580702 |
| | | Gas Tax License Fee | | 216,900 | 102 State Highway Fund | 331603 |
| | | Fed Grant - SC | | 2,599,289 | 301 Capital Improvements | 580702 |
| | | Fed Grant - TE | | 225,502 | 301 Capital Improvements | 580702 |
| TOTAL | | | | \$ 3,576,031 | | |
| | Engineering | | Safe Routes to School Sidewalks | \$ 8,000 | 301 Capital Improvements | 580702 |
| | | State Grant - SRTS | | 377,000 | 301 Capital Improvements | 580702 |
| | | Assessments | | 42,000 | 301 Capital Improvements | 580702 |
| TOTAL | | | | \$ 427,000 | | |
| | Engineering | | Geyer's Chapel Rd Reconstruction | \$ 250,000 | 301 Capital Improvements | 580702 |
| | | State Grant - ODOT | | 500,000 | 301 Capital Improvements | 580702 |
| TOTAL | | | | \$ 750,000 | | |
| | Engineering | | Paving: Kurtz (Burbank to Cleveland) | \$ 60,000 | 301 Capital Improvements | 580702 |
| | Engineering | | Paving: Winter (Cleveland to Beall) | \$ 25,000 | 301 Capital Improvements | 580702 |
| | Engineering | | Paving: Palmer (Pittsburg to Eastern) | \$ 90,000 | 301 Capital Improvements | 580702 |
| | Engineering | | Paving: Bardon (Eastern to Rebecca) | \$ 55,000 | 301 Capital Improvements | 580702 |
| | Engineering | | Paving: Eastern (Palmer to Bardon) | \$ 70,000 | 301 Capital Improvements | 580702 |
| | Engineering | | Paving: Oak Hill (Oldman to Milltown) | \$ 50,000 | 301 Capital Improvements | 580702 |
| | Engineering | | Paving: Oak Hill (Oldman to Milltown) | \$ 80,000 | 301 Capital Improvements | 580702 |
| | Engineering | | Paving: North Bauer | \$ 25,000 | 301 Capital Improvements | 580702 |
| | Engineering | | Paving: Industrial Blvd | \$ 20,000 | 301 Capital Improvements | 580702 |
| TOTAL | | | | \$ 475,000 | | |
| TOTAL | Engineering | | Milltown Sidewalk and Ped Signal | \$ 75,000 | 301 Capital Improvements | 580702 |
| TOTAL | Engineering | | Beall - Cleveland Signal Replacement | \$ 50,000 | 301 Capital Improvements | 580702 |
| TOTAL | Engineering | | Water Line Replacements | \$ 100,000 | 501 Water Fund | 734510 |
| | Engineering | | Replace 2" Waterlines (2014: Sherman, Spring, Pearl) | \$ 100,000 | 501 Water Fund | 734510 |
| | Engineering | | Water Tank North High Area | \$ 2,000 | 501 Water Fund | 734510 |
| | | Acquisition | | \$ 100,000 | 501 Water Fund | 734510 |
| | | Permits | | \$ 12,000 | 501 Water Fund | 734510 |
| | | Utilities | | \$ 10,000 | 501 Water Fund | 734510 |

City of Wooster, Ohio
 Budgeted Capital Infrastructure Projects
 For the year 2014

| MEMO ONLY | Division | Revenue Notations | Project Notations | Budget Requested | Funding Source | General Ledger |
|-----------|-----------------------|-------------------|--|-------------------------|-------------------------|----------------|
| | | | Geotech | \$ 8,000 | 501 Water Fund | 734510 |
| | | | Inspection | \$ 20,000 | 501 Water Fund | 734510 |
| | | | Construction | \$ 3,900,000 | 501 Water Fund | 734510 |
| TOTAL | | | | \$ 4,052,000 | | |
| | Engineering | | Daisy Site Water Extension | Construction \$ 125,000 | 501 Water Fund | 734510 |
| | | | | 285,000 | 501 Water Fund | 734510 |
| TOTAL | | | | \$ 410,000 | | |
| TOTAL | Engineering | | Melrose Booster Station - North High Area | Construction \$ 600,000 | 501 Water Fund | 734510 |
| TOTAL | Utilities | | Water Treatment Plant Driveway | \$ 50,000 | 501 Water Fund | 742504 |
| | Engineering | | Burbank Rd W/L - Elm to Oldman | Construction \$ 600,000 | 501 Water Fund | 734510 |
| | | | | 500,000 | 501 Water Fund | 734510 |
| TOTAL | | | | \$ 1,100,000 | | |
| TOTAL | Engineering | | Branstetter Rd W/L | Construction \$ 250,000 | 501 Water Fund | 734510 |
| TOTAL | Engineering | | Morgan & Oakley W/L Replacement | Construction \$ 300,000 | 501 Water Fund | 734510 |
| TOTAL | Engineering | | McKinley W/L Replacement | Construction \$ 450,000 | 501 Water Fund | 734510 |
| TOTAL | Engineering | | Sanitary Sewer Misc | \$ 200,000 | 502 Sanitary Sewer Fund | 734501 |
| TOTAL | Engineering | | Sanitary Sewer Lining Projects | \$ 100,000 | 502 Sanitary Sewer Fund | 734501 |
| TOTAL | Engineering | | Manhole Rehabilitation & Inspection | \$ 100,000 | 502 Sanitary Sewer Fund | 734501 |
| TOTAL | Engineering | | CSO Abatement Projects | \$ 25,000 | 502 Sanitary Sewer Fund | 734501 |
| TOTAL | Engineering/Utilities | | WPCP Improvements | \$ 5,500,000 | 502 Sanitary Sewer Fund | 743514 |
| | Engineering | | Daisy Site Sewer Extension | \$ 85,000 | 502 Sanitary Sewer Fund | 734501 |
| | | | | 215,000 | 502 Sanitary Sewer Fund | 734501 |
| TOTAL | | | | \$ 300,000 | | |
| TOTAL | Engineering | | Melrose Interceptor Rehabilitation | \$ 350,000 | 502 Sanitary Sewer Fund | 734501 |
| TOTAL | Engineering | | Catherine | \$ 75,000 | 502 Sanitary Sewer Fund | 734501 |
| TOTAL | Engineering | | NPDES Storm water Permit Program (OEPA) | \$ 30,000 | 507 Storm Sewer Fund | 734502 |
| TOTAL | Engineering | | Storm Sewer Replacements | \$ 150,000 | 507 Storm Sewer Fund | 734502 |
| | Engineering | | Oakley Culvert and Pond Cleanout | Engineering \$ 30,000 | 507 Storm Sewer Fund | 734502 |
| | | | | Construction \$ 250,000 | 507 Storm Sewer Fund | 734502 |
| TOTAL | | | | \$ 280,000 | | |
| TOTAL | Engineering | | Geyers Chapel Road Culvert | Construction \$ 175,000 | 507 Storm Sewer Fund | 734502 |
| TOTAL | Engineering | | Brookside Gabions | Construction \$ 100,000 | 507 Storm Sewer Fund | 734502 |
| TOTAL | Engineering | | Beechwood & Northwestern Storm Replacement | Construction \$ 200,000 | 507 Storm Sewer Fund | 734502 |
| TOTAL | Engineering | | Buchholz Storm Sewers | Construction \$ 100,000 | 507 Storm Sewer Fund | 734502 |

City of Wooster, Ohio
 Budgeted Capital Infrastructure Projects
 For the year 2014

| MEMO ONLY | Division | Revenue Notations | Project Notations | Budget Requested | Funding Source | General Ledger |
|-----------|--|-------------------|--|-------------------------|----------------------|----------------|
| TOTAL | Engineering | | Christmas Run Bank (Larwill to North) | Construction \$ 100,000 | 507 Storm Sewer Fund | 734502 |
| TOTAL | Engineering | | Melrose Culvert | Construction \$ 40,000 | 507 Storm Sewer Fund | 734502 |
| TOTAL | Engineering | | Lemar Storm Sewer | Construction \$ 85,000 | 507 Storm Sewer Fund | 734502 |
| TOTAL | Engineering | | Bever Storm Sewer - Bowman to University | Construction \$ 300,000 | 507 Storm Sewer Fund | 734502 |
| TOTAL | TOTAL ALL INFRASTRUCTURE REQUESTS - MEMORANDUM ONLY | | | \$ 21,240,031 | | |

FUND LEVEL SUMMARY

| | |
|---|----------------------|
| Capital Improvements Fund | \$ 5,121,141 |
| Street Construction Maintenance and Repair Fund | \$ 50,000 |
| State Highway Fund | \$ 216,900 |
| Permissive Tax Fund | \$ 169,990 |
| Water Fund | \$ 7,442,000 |
| Sanitary Sewer Fund | \$ 6,665,000 |
| Storm Sewer Fund | \$ 1,575,000 |
| | <u>\$ 21,240,031</u> |

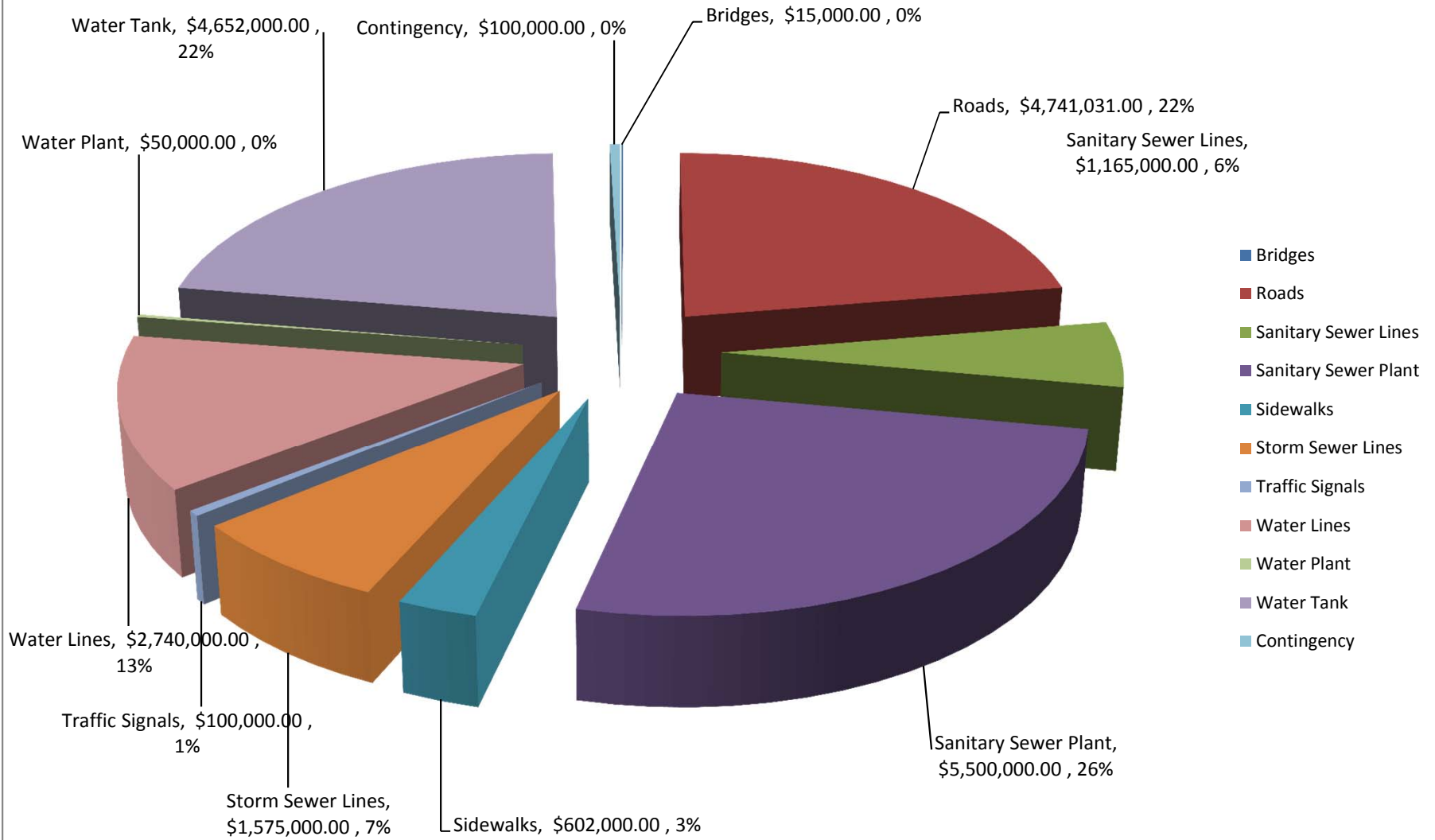
COST CENTER LEVEL SUMMARY

| | | | | |
|-------------------|--|--------------|----------------------|--------------------------|
| See Below Recon** | Capital Improvements | 580702 -3360 | \$ 5,121,141 | 301 Capital Improvements |
| | Street Construction Maintenance & Repair | 331602 -3360 | \$ 50,000 | 101 SCM&R |
| | Street Construction Maintenance & Repair | 331102 -3360 | \$ - | 101 SCM&R |
| | Street Maintenance - State Highway | 331603 -3360 | \$ 216,900 | 102 State Highway Fund |
| | Permissive Tax - Street Maintenance | 334604 -3360 | \$ 169,990 | 103 Permissive Tax |
| | Water Lines | 734510 -3360 | \$ 7,392,000 | 501 Water |
| | Water Treatment Plant | 742504 -3360 | \$ 50,000 | 501 Water |
| | Sewer Lines - Engineering | 734501 -3360 | \$ 1,165,000 | 502 Sanitary Sewer |
| | Water Pollution Control Plant | 743514 -3360 | \$ 5,500,000 | 502 Sanitary Sewer |
| | Storm Sewer - Engineering | 734502 -3360 | \$ 1,575,000 | 507 Storm Drainage |
| | | | <u>\$ 21,240,031</u> | |

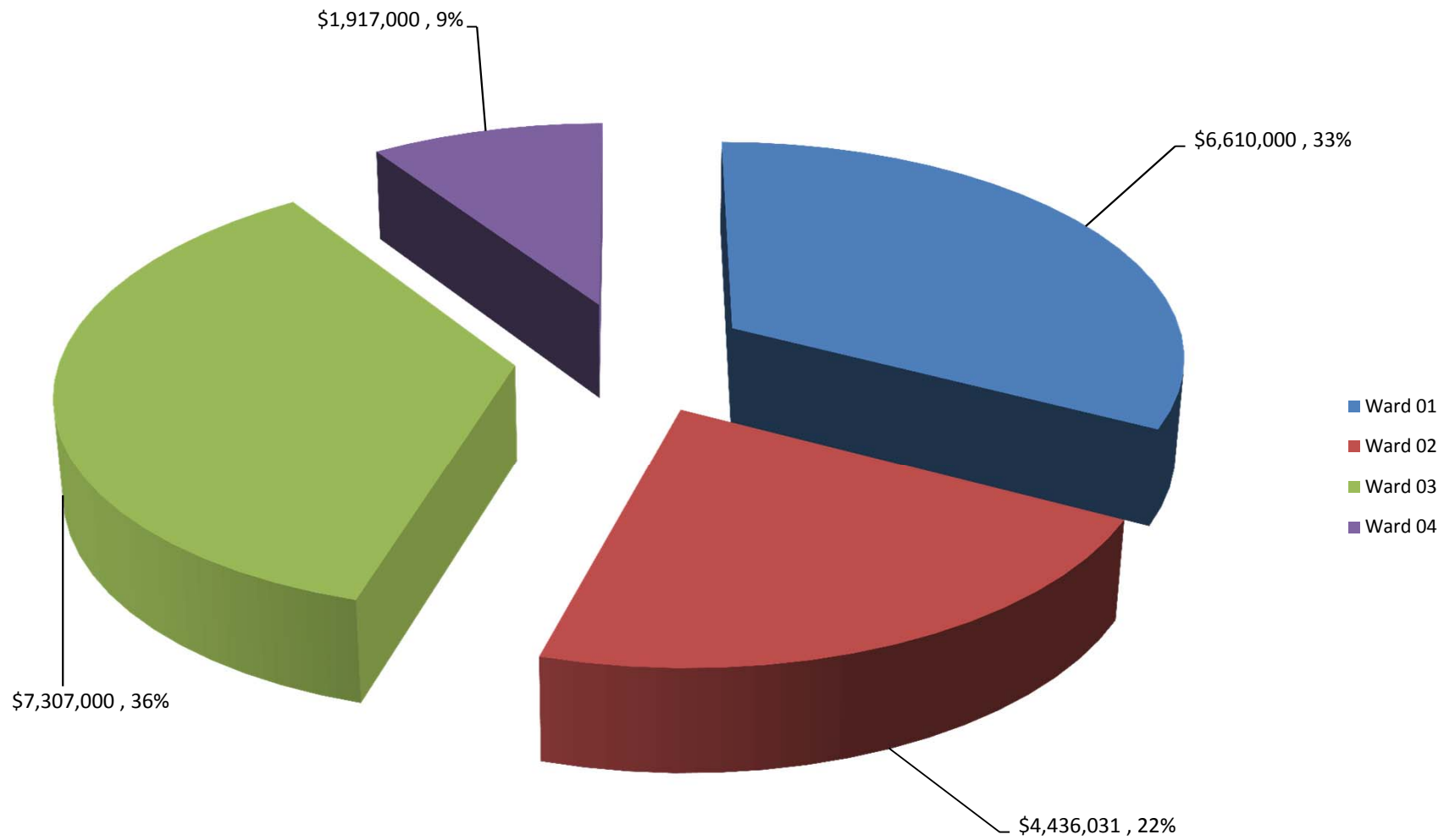
Fund Reconciliations

| | Capital Improvements Fund |
|-------------------------------------|---------------------------|
| **Reconciliation | |
| Total Fund Infrastructure Budgeted: | \$ 5,121,141 |
| Less: Other Funding Sources | |
| Federal Grant - SC | \$ (2,599,289) |
| Federal Grant - TE | \$ (225,502) |
| State Grant - SRTS | \$ (377,000) |
| Assessments | \$ (42,000) |
| State Grant - ODOT | \$ (500,000) |
| State Grant - OPWC | \$ (80,000) |
| Net Fund Infrastructure Budgeted: | <u>\$ 1,297,350</u> |

2014 Infrastructure by Category



2014 Infrastructure by Ward



2014 Infrastructure - Source of Funds by Major Project

| | | <u>Amount</u> | <u>Percent</u> |
|---|-----------------|------------------|----------------|
| Sidewalk Improvements | | | |
| Capital Improvements Fund | | \$ 183,000 | 29.46% |
| Grants | | \$ 377,000 | 63.47% |
| Property Owners | | \$ 42,000 | <u>7.07%</u> |
| | | \$ 602,000 | 100.00% |
| Annual Road Resurfacing | | | |
| Capital Improvements Fund | | \$ 395,000 | 87.30% |
| Grants | OPWC | 80,000 | <u>12.70%</u> |
| | | \$ 475,000 | 100.00% |
| Akron Road - Phase 2 | | | |
| Gas Tax & License Fees | | \$ 336,890 | 9.42% |
| Water Revenues | | 30,000 | 0.84% |
| Sanitary Sewer Revenues | | 15,000 | 0.42% |
| Storm Sewer Revenues | | 15,000 | 0.42% |
| Capital Improvements Fund | | 250,000 | 6.99% |
| Property Owners | | 104,350 | 2.92% |
| Grants | SC & TE | <u>2,824,791</u> | <u>78.99%</u> |
| | | \$ 3,576,031 | 100.00% |
| Geyers Chapel Rd Reconstruction | | | |
| Capital Improvements Fund | | \$ 250,000 | 8.12% |
| Grants | | \$ 500,000 | <u>66.67%</u> |
| | | \$ 750,000 | 74.79% |
| Traffic Signals | | | |
| Capital Improvements Fund | | \$ 100,000 | <u>100.00%</u> |
| | | \$ 100,000 | 100.00% |
| Water Tank - North High Zone | | | |
| Debt | | \$ 4,052,000 | 87.10% |
| Water Revenues | Booster Station | \$ 600,000 | <u>12.90%</u> |
| | | \$ 4,652,000 | 100.00% |
| Water Treatment Plant | | | |
| Water Revenues | Driveway | \$ 50,000 | |
| | | \$ 50,000 | 100.00% |
| Water Lines | | | |
| Water Revenues | Daisy Site | \$ 410,000 | |
| Water Revenues | 2" WL | \$ 100,000 | |
| Water Revenues | Contingency | \$ 100,000 | |
| Water Revenues | Burbank Rd | \$ 1,100,000 | |
| Water Revenues | Branstetter Rd | \$ 250,000 | |
| Water Revenues | Morgan & Oakley | \$ 300,000 | |
| Water Revenues | McKinley | \$ 450,000 | |
| | | \$ 2,710,000 | 100.00% |
| Sanitary Sewer Lines | | | |
| Sanitary Sewer Revenues | Contingency | \$ 200,000 | |
| Sanitary Sewer Revenues | Lining | \$ 100,000 | |
| Sanitary Sewer Revenues | Manhole | \$ 100,000 | |
| Sanitary Sewer Revenues | Daisy Site | \$ 300,000 | |
| Sanitary Sewer Revenues | Melrose | \$ 350,000 | |
| Sanitary Sewer Revenues | Catherine | \$ 75,000 | |
| Sanitary Sewer Revenues | CSO Abatement | \$ 25,000 | |
| | | \$ 1,150,000 | 100.00% |
| Water Pollution Plant Improvements | | | |
| Debt | Plant Improv. | \$ 5,500,000 | |
| | | \$ 5,500,000 | 100.00% |

2014 Infrastructure - Source of Funds by Major Project

| | | <u>Amount</u> | <u>Percent</u> |
|---|-----------------|---------------|----------------|
| Storm Sewers | | | |
| Storm Sewer Revenues | Oakley | \$ 280,000 | |
| Storm Sewer Revenues | Geyers Chapel | \$ 175,000 | |
| Storm Sewer Revenues | Brookside | \$ 100,000 | |
| Storm Sewer Revenues | Beechwood | \$ 200,000 | |
| Storm Sewer Revenues | Buchholz | \$ 100,000 | |
| Storm Sewer Revenues | Christmas Run | \$ 100,000 | |
| Storm Sewer Revenues | Melrose Culvert | \$ 40,000 | |
| Storm Sewer Revenues | Lemar | \$ 85,000 | |
| Storm Sewer Revenues | Bever | \$ 300,000 | |
| Storm Sewer Revenues | Contingency | \$ 150,000 | |
| Storm Sewer Revenues | NPDES Permit | \$ 30,000 | |
| | | \$ 1,560,000 | 100.00% |
| Bridges | | | |
| Capital Improvements Fund | Inspection | \$ 15,000 | |
| | | \$ 15,000 | 100.00% |
| Contingency | | | |
| Capital Improvements Fund | Roads | \$ 50,000 | 50.00% |
| Gas Tax & License Fees | Roads | \$ 50,000 | 50.00% |
| | | \$ 100,000 | 100.00% |
| Source of Funding | | | |
| All 2014 Infrastructure Projects | | | |
| | | <u>Amount</u> | <u>Percent</u> |
| Capital Improvements Fund | | \$ 1,243,000 | 6.14% |
| Gas Tax & License Fees | | \$ 386,890 | 1.92% |
| Grants | | \$ 3,781,791 | 18.68% |
| Debt | | \$ 9,552,000 | 42.25% |
| Property Owners | | \$ 146,350 | 0.72% |
| Sanitary Sewer Revenues | | \$ 1,165,000 | 5.76% |
| Storm Sewer Revenues | | \$ 1,575,000 | 7.78% |
| Water Revenues | | \$ 3,390,000 | 16.75% |
| | | \$ 21,240,031 | 100.00% |