


City of Wooster  
Wayne County, Ohio  
June 04, 2018

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To Auditor of said County:

The following Budget year beginning January 1, 2019, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed:   
 Andrei A. Dordea  
 Title: Director of Finance

**SCHEDULE A**

**SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES**

For Municipal Use		For Budget Commission Use		For County Auditor Use	
FUND <small>(Include only those funds which are requesting general property tax revenue)</small>	Budget Year Amount Requested of Budget Commission Inside/Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's Estimate of Tax Rate to be Levied	
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
	Column 1	Column 2	Column 3	Column 4	Column 5
<b>GOVERNMENT FUNDS</b>					
GENERAL FUND - 001	\$ 1,965,157				
<b>PROPRIETARY FUNDS</b>					
POLICE PENSION - 111	159,176				
FIRE PENSION - 112	159,176				
<b>FIDUCIARY FUNDS</b>					
<b>TOTAL ALL FUNDS</b>	\$ 2,283,509				

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2016 Actual (2)	For 2017 Actual (3)	Current Year Budget For 2018 (4)	Budget Year Estimate for 2019 (5)
<b>REVENUES</b>				
Local Taxes				
General Property Tax - Real Estate	\$ 1,900,792	\$ 1,893,676	\$ 1,945,700	\$ 1,965,157
Tangible Personal Property Tax	-	-	-	-
Municipal Income Tax	18,002,927	18,091,833	18,453,669	18,804,289
Other Local Taxes	142,296	144,690	144,406	160,000
Total Local Taxes	20,046,014	20,130,199	20,543,775	20,929,446
Intergovernmental Revenues				
State Shared Taxes And Permits				
Local Government	606,296	624,071	616,032	616,000
Local Government State	27,231	8,311	-	-
Estate Tax	418	48,641	-	-
Cigarette Tax	1,151	1,077	1,100	1,100
Liquor and Beer Permits	37,477	42,005	42,000	42,000
Total State Shared Taxes & Perm	672,573	724,104	659,132	659,100
Federal Grants or Aid	-	11,240	-	-
State Grants or Aid	12,816	4,425	-	-
Other Grants or Aid	-	-	-	-
Total Intergovernmental Revenues	685,389	739,769	659,132	659,100
Special Assessments	-	-	-	-
Charges for Services	1,399,118	1,439,865	1,408,725	1,410,000
Fines, Licenses, and Permits	899,921	814,359	749,660	800,000
Miscellaneous	215,904	386,955	280,000	300,000
Other Financing Sources:				
Proceeds from Sale of Debt	-	-	-	-
Transfers	-	-	-	-
Advances	-	-	-	-
Other Sources	1,859,242	1,704,978	1,838,200	1,850,000
<b>TOTAL REVENUE</b>	<b>\$ 25,105,586</b>	<b>\$ 25,216,125</b>	<b>\$ 25,479,492</b>	<b>\$ 25,948,546</b>

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2016 Actual (2)	For 2017 Actual (3)	Current Year Budget For 2018 (4)	Budget Year Estimate for 2019 (5)
<b>EXPENDITURES</b>				
Security of Persons and Property				
Personal Services	\$ 9,533,583	\$ 10,182,329	\$ 10,670,411	\$ 11,203,931
Operations and Maintenance	2,752,073	1,954,827	1,993,924	2,033,802
Capital Outlay	-	-	-	-
Total Security of Persons and Property	12,285,656	12,137,156	12,664,335	13,237,734
Public Health Services				
Operations and Maintenance	126,241	128,756	128,000	133,000
Total Public Health Services	126,241	128,756	128,000	133,000
Leisure Time Activities				
Personal Services	716,651	793,808	769,527	808,004
Operations and Maintenance	989,267	1,037,637	1,058,390	1,079,558
Capital Outlay	-	-	-	-
Total Leisure Time Activities	1,705,918	1,831,445	1,827,917	1,887,561
Community Environment				
Personal Services	717,776	775,559	791,017	830,568
Operations and Maintenance	180,892	252,167	186,963	190,702
Capital Outlay	-	-	-	-
Total Community Environment	898,668	1,027,726	977,980	1,021,270
Basic Utility Services				
Personal Services	-	-	-	-
Operations and Maintenance	-	-	-	-
Capital Outlay	-	-	-	-
Total Basic Utility Services	-	-	-	-
Transportation				
Personal Services	605,888	705,533	816,443	857,265
Operations and Maintenance	103,013	156,081	245,616	250,528
Capital Outlay	-	-	-	-
Total Transportations	708,901	861,615	1,062,058	1,107,793
General Government				
Personal Services	2,332,996	2,360,598	2,513,784	2,639,473
Operations and Maintenance	1,353,404	1,333,509	1,420,957	1,449,376
Capital Outlay	-	-	-	-
Total General Government	3,686,401	3,694,107	3,934,741	4,088,850
Debt Service				
Redemption Principal	425,000	430,000	435,000	305,000
Interest	192,323	183,498	175,000	164,510
Other Debt Service	-	-	-	-
Total Debt Service	617,323	613,498	610,000	469,510
Other Uses of Funds				
Transfers	4,322,190	4,092,000	4,000,000	4,000,000
Other Uses of Funds	-	-	-	-
Total Other Use Funds	4,322,190	4,092,000	4,000,000	4,000,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,351,297</b>	<b>\$ 24,386,302</b>	<b>\$ 25,205,031</b>	<b>\$ 25,945,717</b>
Revenues over/(under) Expenditures	\$ 754,289	\$ 829,823	\$ 274,461	\$ 2,829
Beginning Unencumbered Balance	13,874,735	14,629,024	15,458,847	15,733,308
Ending Cash Fund Balance	14,629,024	15,458,847	15,733,308	15,736,137
Estimated Encumbrances (outstanding at year end)	2,444,670	2,772,955	2,784,600	2,840,292
Estimated Ending Unencumbered Fund Balance	\$ 12,184,354	\$ 12,685,891	\$ 12,948,708	\$ 12,895,845

FUND NAME: POLICE PENSION FUND - 111

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2016 Actual (2)	For 2017 Actual (3)	Current Year Budget For 2018 (4)	Budget Year Estimate for 2019 (5)
<b>REVENUE</b>				
Local Taxes				
General Property - Real Estate	\$ 158,767	\$ 158,042	\$ 157,600	\$ 159,176
Tangible Personal Property	3	-	-	-
Miscellaneous	476	529	1,100	1,000
<b>TOTAL REVENUE</b>	159,247	158,571	158,700	160,176
<b>EXPENDITURES</b>				
(PROGRAM) (OBJECT)				
Security of Persons and Property				
Personal Services	152,000	159,600	160,000	160,000
Contractual Services	2,529	2,397	3,000	3,000
<b>TOTAL EXPENDITURES</b>	\$ 154,529	\$ 161,997	\$ 163,000	\$ 163,000
Revenue Over (Under) Expenditures	\$ 4,718	\$ (3,426)	\$ (4,300)	\$ (2,824)
Beginning Unencumbered Fund Balance	19,919	24,637	21,210	16,910
Ending Cash Fund Balance	24,637	21,210	16,910	14,086
Estimated Encumbrances (outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	\$ 24,637	\$ 21,210	\$ 16,910	\$ 14,086

FUND NAME: FIRE PENSION FUND - 112

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2016 Actual (2)	For 2017 Actual (3)	Current Year Budget For 2018 (4)	Budget Year Estimate for 2019 (5)
<b>REVENUE</b>				
Local Taxes				
General Property - Real Estate	\$ 158,767	\$ 158,042	\$ 157,600	\$ 159,176
Tangible Personal Property	3	-	-	-
Miscellaneous	367	491	1,100	1,000
<b>TOTAL REVENUE</b>	159,138	158,534	158,700	160,176
<b>EXPENDITURES</b>				
(PROGRAM) (OBJECT)				
Security of Persons and Property				
Personal Services	157,000	159,600	160,000	160,000
Contractual Services	2,529	2,397	3,000	3,000
<b>TOTAL EXPENDITURES</b>	\$ 159,529	\$ 161,997	\$ 163,000	\$ 163,000
Revenue Over (Under) Expenditures	\$ (391)	\$ (3,464)	\$ (4,300)	\$ (2,824)
Beginning Unencumbered Fund Balance	26,496	26,105	22,641	18,341
Ending Cash Fund Balance	26,105	22,641	18,341	15,517
Estimated Encumbrances (outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	\$ 26,105	\$ 22,641	\$ 18,341	\$ 15,517



FUND	Estimated Unencumbered Fund Balance 1/1/2019	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2019
				Personal Services	Other	Total	
<b>GOVERNMENTAL:</b>							
<b>SPECIAL REVENUE</b>							
Street Const. Maint. & Repair - 101	\$ 265,720	\$ 1,030,000	\$ 1,295,720	\$ 1,350	\$ 1,011,157	\$ 1,012,507	\$ 283,213
State Highway - 102	57,760	89,000	146,760	-	100,000	100,000	46,760
Permissive Tax - 103	114,339	275,000	389,339	75,000	185,000	260,000	129,339
Enforcement & Education - 104	71,698	2,900	74,598	-	70,000	70,000	4,598
Mandatory Drug Fines - 105	40,337	9,700	50,037	-	47,500	47,500	2,537
Community Development Block Grant - 107	89,047	826,000	915,047	-	826,000	826,000	89,047
Economic Development - 108	79,183	160,000	239,183	-	235,000	235,000	4,183
Law Enforcement Trust - 110	51,751	600	52,351	-	48,000	48,000	4,351
Federal Equitable Sharing Fund - 113	14,554	50	14,604	-	14,000	14,000	604
CDBG Chip Home RLF Fund - 115	58,587	400	58,987	-	58,000	58,000	987
CDBG Econ. Dev. Loan - 508	2,554	30	2,584	-	2,584	2,584	-
Law Enforcement Training Fund - 703	3,980	-	3,980	-	3,980	3,980	-
Recreation Supplement 706	7,183	-	7,183	-	7,183	7,183	-
Christmas Run Park Restoration - 715	32,139	100	32,239	-	32,239	32,239	-
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>888,833</b>	<b>2,393,780</b>	<b>3,282,613</b>	<b>76,350</b>	<b>2,640,643</b>	<b>2,716,993</b>	<b>565,620</b>
<b>DEBT SERVICE FUNDS</b>							
Debt Service - 401	945,277	150,000	1,095,277	-	354,000	354,000	741,277
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>945,277</b>	<b>150,000</b>	<b>1,095,277</b>	<b>-</b>	<b>354,000</b>	<b>354,000</b>	<b>741,277</b>
<b>CAPITAL PROJECTS FUNDS</b>							
Capital Improvements - 301	493,131	4,415,000	4,908,131	-	4,035,000	4,035,000	873,131
Economic Development Cap. Improv. - 302	19,187	-	19,187	-	19,187	19,187	-
<b>TOTAL CAPITAL PROJECTS</b>	<b>512,318</b>	<b>4,415,000</b>	<b>4,927,318</b>	<b>-</b>	<b>4,054,187</b>	<b>4,054,187</b>	<b>873,131</b>
<b>PROPRIETARY:</b>							
<b>ENTERPRISE FUNDS</b>							
Water - 501	1,489,146	5,690,000	7,179,146	2,197,000	3,457,000	5,654,000	1,525,146
Water Pollution Control - 502	2,334,962	6,800,000	9,134,962	1,700,000	5,648,000	7,348,000	1,786,962
Hospital - 503	12,588,013	144,200,000	156,788,013	73,645,000	70,000,000	143,645,000	13,143,013
Hospital Plant - 504	68,394,940	10,000,000	78,394,940	-	9,065,000	9,065,000	69,329,940
Hospital Beaverson EMS - 505	203,491	75,000	278,491	-	250,000	250,000	28,491
Hospital Endowment - 506	613,213	100,000	713,213	-	650,000	650,000	63,213
Storm Drainage - 507	1,487,087	1,575,000	3,062,087	380,000	959,000	1,339,000	1,723,087
Hospital Bevington - 510	56	-	56	-	56	56	-
Water Capital - 511	148,000	177,600	325,600	-	295,000	295,000	30,600.00
Water Pollution Control Capital - 512	168,000	201,600	369,600	-	335,000	335,000	34,600.00
Refuse Collection - 514	695,851	1,200,000	1,895,851	-	1,425,000	1,425,000	470,851
<b>TOTAL ENTERPRISE FUNDS</b>	<b>88,122,759</b>	<b>170,019,200</b>	<b>258,141,959</b>	<b>77,922,000</b>	<b>92,084,056</b>	<b>170,006,056</b>	<b>88,135,903</b>
<b>INTERNAL SERVICE FUNDS</b>							
Garage - 601	1,043	730,000	731,043	471,000	260,000	731,000	43
Employee Benefits - 602	982,914	4,100,000	5,082,914	4,100,000	-	4,100,000	982,914
Investment - 720	-	90,000	90,000	-	90,000	90,000	-
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>983,958</b>	<b>4,920,000</b>	<b>5,903,958</b>	<b>4,571,000</b>	<b>350,000</b>	<b>4,921,000</b>	<b>982,958</b>
<b>FIDUCIARY:</b>							
<b>AGENCY FUNDS</b>							
Guarantee Deposit - 702	201,638	50,000	251,638	-	150,000	150,000	101,638
Clearing - 705	61,473	-	61,473	-	25,000	25,000	36,473
Wooster Growth Corporation - 719	870,369	244,000	1,114,369	-	210,000	210,000	904,369
Wooster Ashland Regional COG - 725	9,260	1,296,000	1,305,260	1,158,000	138,000	1,296,000	9,260
<b>TOTAL TRUST AND AGENCY FUNDS</b>	<b>1,142,741</b>	<b>1,590,000</b>	<b>2,732,741</b>	<b>1,158,000</b>	<b>523,000</b>	<b>1,681,000</b>	<b>1,051,741</b>
<b>TOTAL FOR MEMORANDUM ONLY</b>	<b>\$ 92,595,885</b>	<b>\$ 183,487,980</b>	<b>\$ 276,083,865</b>	<b>\$ 83,727,350</b>	<b>\$ 100,005,886</b>	<b>\$ 183,733,236</b>	<b>\$ 92,350,629</b>

**STATEMENT OF PERMANENT IMPROVEMENTS**  
 (Do Not Include Expense to be Paid from Bond Issues)  
 (Section 7505.29 Revised Code)

DESCRIPTION	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
Water Line Replacement Projects	\$ 500,000	\$ 500,000	Water - 501
Storm Sewer Projects	170,000	170,000	Storm Sewer Fund - 507
Sewer Line Replacements Projects	750,000	750,000	Water Pollution Control - 502
Downtown Streetscape [South Side]	2,050,000	2,050,000	Capital Improvements Fund - 301
Road Improvement Projects - Paving	1,240,000	1,240,000	Capital Improvements Fund - 301
Police Vehicles	200,000	200,000	Capital Improvements Fund - 301
Fire Vehicle - Medic Unit [Replaces Horton]	260,000	260,000	Capital Improvements Fund - 301
PPM - Vehicles & Equipment	200,000	200,000	Capital Improvements Fund - 301
Park Improvements	55,000	55,000	Capital Improvements Fund - 301
Community Center - Improvements	30,000	30,000	Capital Improvements Fund - 301
<b>TOTAL</b>	\$ 5,455,000	\$ 5,455,000	

City of Wooster, Ohio  
Debt Schedule Excluding Compensated Absences  
For the Budget Year Ending December 31, 2019

EXHIBIT VI

PURPOSE OF BONDS AND NOTES	Rate of Interest	BUDGET YEAR	
		Amounts Outstanding at Beginning of Budgeted Year January 1, 2019	Amount Required for Principal and Interest 1/1/2019 - 12/31/2019
<b>General Fund</b>			
Various Purpose G.O. Bonds - Muni. Bldg. (2010)	2.00% - 2.75%	\$ -	\$ -
Various Purpose G.O. Bonds - Safety Center (2015)	2.00% - 4.00%	6,110,000	469,510
<b>Street Const. Maint. &amp; Repair</b>			
Various Purpose G.O. Bonds - Milltown (2010)	2.00% - 2.75%	-	-
Various Purpose G.O. Bonds - Beall (2010)	2.00% - 3.75%	705,662	72,157
<b>State Highway</b>			
OPWC Note - Rt. 585/Akron Rd. (1998)	0.00%	-	-
<b>Permissive Tax</b>			
Various Purpose G.O. Bonds - Milltown (2010)	2.00% - 2.75%	-	-
OPWC Note - East Milltown Road (2007)	0.00%	42,472	12,135
Street Improvement Bonds (2007)	4.87%	167,833	38,777
<b>Special Assessment</b>			
Madisonburg (1995)	5.40% - 5.75%	94,100	51,211
Buena Vista (1998)	6.00%	-	-
Milltown (2010)	2.00% - 4.20%	-	-
Beall (2010)	2.00% - 3.75%	459,408	46,976
Street Improvement Bonds (2007)	4.87%	109,167	25,223
<b>Water Fund</b>			
Water G.O. Bonds (1995)	5.40% - 5.75%	100,900	55,002
Water Bond Refunding G.O. (2010)	0.75% - 4.05%	1,665,000	170,106
OPWC Note - Intermediate Water Tank (2007)	0.00%	298,393	13,879
OWDA Intermed Water Tank (2007)	3.36%	951,724	108,319
OWDA Booster Station - Mindy/Buckeye (2007)	3.36%	569,760	67,556
OWDA Waterlines (2009)	4.14%	249,435	28,460
OPWC Cleveland/Portage Waterlines (2008)	0.00%	38,255	6,376
OWDA Secondary Transmission Line (2009)	3.70%	157,829	17,596
Beall Waterline G.O. Bonds (2010)	2.00% - 3.75%	470,000	48,059
OPWC Burbank W/L Replacement (2011)	0.00%	350,000	25,000
Water System GO Bonds (2014)	3.21%	2,500,000	216,563
<b>Sanitary Sewer Fund</b>			
WPCLF Equipment (2004)	3.25%	1,694,152	512,066
WPCLF Construction (2005)	2.67%	5,810,711	768,651
OPWC Note - Larwill Sewer Separation (2009)	0.00%	46,852	2,179
OPWC Spink St (2014)	0.00%	108,333	4,167
OWDA BioTower (2010)	1% (5) - 3% (11)	2,026,040	303,681
Beall San. Sewer G.O. (2010)	2.00% - 3.75%	244,930	25,041
OPWC Wet Stream Improvements (2015)	0.00%	678,159	23,795
Various Purpose GO Bonds Wet Stream Imp. (2015)	2.99%	3,690,000	238,600
Sanitary Sewer System Improvement Bonds (2018)	2.00% - 3.125%	4,585,000	325,831
<b>Storm Drainage Fund</b>			
Various Purpose G.O.- Storm (2010)	0.75% - 2.40%	-	-
Various Purpose G.O. - Quinby (2010)	0.75% - 2.40%	-	-
OPWC Spink St (2014)	0.00%	325,000	12,500
OPWC Note - Mulberry (2003)	0.00%	11,972	2,394
OPWC Note - Grant/Clark (2007)	0.00%	74,700	8,300
OPWC Note - Larwill Sewer Separation (2009)	0.00%	104,283	4,850
OPWC Note - Market/Spruce Sewer Sep. (2011)	0.00%	145,217	9,681
<b>TOTAL</b>		<b>\$ 34,585,287</b>	<b>\$ 3,714,641</b>