

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, 2018, 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	\$ 1,840,600				
<b>PROPRIETARY FUNDS</b>					
POLICE PENSION - 111	154,300				
FIRE PENSION - 112	154,300				
<b>FIDUCIARY FUNDS</b>					
<b>TOTAL ALL FUNDS</b>	\$ 2,149,200				

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2015 Actual (2)	For 2016 Actual (3)	Current Year Budget For 2017 (4)	Budget Year Estimate for 2018 (5)
<b>REVENUES</b>				
Local Taxes				
General Property Tax - Real Estate	\$ 1,888,036	\$ 1,900,792	\$ 1,838,642	\$ 1,840,600
Tangible Personal Property Tax	-	-	-	-
Municipal Income Tax	16,667,166	18,002,927	17,377,000	17,811,425
Other Local Taxes	140,420	142,296	140,000	144,200
Total Local Taxes	18,695,623	20,046,014	19,355,642	19,796,225
Intergovernmental Revenues				
State Shared Taxes And Permits				
Local Government	618,184	606,296	639,000	639,000
Local Government State	57,079	27,231	63,000	63,000
Estate Tax	50,802	418	53,600	-
Cigarette Tax	1,252	1,151	1,150	1,250
Liquor and Beer Permits	39,097	37,477	37,000	37,000
Total State Shared Taxes & Perm	766,415	672,573	793,750	740,250
Federal Grants or Aid	190,620	-	11,240	-
State Grants or Aid	-	12,816	1,500	-
Other Grants or Aid	-	-	-	-
Total Intergovernmental Revenues	957,035	685,389	806,490	740,250
Special Assessments	-	-	-	-
Charges for Services	1,370,891	1,399,118	1,351,242	1,373,693
Fines, Licenses, and Permits	692,411	899,921	816,683	800,000
Miscellaneous	199,394	215,904	284,131	200,000
Other Financing Sources:				
Proceeds from Sale of Debt	-	-	-	-
Transfers	-	-	-	-
Advances	-	-	-	-
Other Sources	1,851,912	1,859,242	1,850,000	1,850,000
<b>TOTAL REVENUE</b>	<b>\$ 23,767,266</b>	<b>\$ 25,105,586</b>	<b>\$ 24,464,188</b>	<b>\$ 24,760,168</b>

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2015 Actual (2)	For 2016 Actual (3)	Current Year Budget For 2017 (4)	Budget Year Estimate for 2018 (5)
<b>EXPENDITURES</b>				
Security of Persons and Property				
Personal Services	\$ 8,993,377	\$ 9,533,583	\$ 9,508,329	\$ 9,900,000
Operations and Maintenance	2,000,290	2,752,073	2,050,869	2,300,000
Capital Outlay	-	-	-	-
<b>Total Security of Persons and Property</b>	<b>10,993,667</b>	<b>12,285,656</b>	<b>11,559,198</b>	<b>12,200,000</b>
Public Health Services				
Operations and Maintenance	132,300	126,241	130,000	129,000
<b>Total Public Health Services</b>	<b>132,300</b>	<b>126,241</b>	<b>130,000</b>	<b>129,000</b>
Leisure Time Activities				
Personal Services	639,164	716,651	775,569	814,347
Operations and Maintenance	948,196	989,267	787,980	811,619
Capital Outlay	-	-	-	-
<b>Total Leisure Time Activities</b>	<b>1,587,360</b>	<b>1,705,918</b>	<b>1,563,549</b>	<b>1,625,967</b>
Community Environment				
Personal Services	698,378	717,776	818,411	847,055
Operations and Maintenance	353,469	180,892	253,288	172,000
Capital Outlay	-	-	-	-
<b>Total Community Environment</b>	<b>1,051,847</b>	<b>898,668</b>	<b>1,071,699</b>	<b>1,019,055</b>
Basic Utility Services				
Personal Services	-	-	-	-
Operations and Maintenance	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Basic Utility Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transportation				
Personal Services	588,371	605,888	807,150	843,472
Operations and Maintenance	155,327	103,013	165,863	170,839
Capital Outlay	-	-	-	-
<b>Total Transportations</b>	<b>743,698</b>	<b>708,901</b>	<b>973,013</b>	<b>1,014,311</b>
General Government				
Personal Services	2,156,818	2,332,996	2,562,080	2,690,184
Operations and Maintenance	1,470,636	1,353,404	1,066,110	1,098,093
Capital Outlay	-	-	-	-
<b>Total General Government</b>	<b>3,627,454</b>	<b>3,686,401</b>	<b>3,628,190</b>	<b>3,788,277</b>
Debt Service				
Redemption Principal	130,000	425,000	430,000	438,650
Interest	12,613	192,323	184,000	173,138
Other Debt Service	-	-	-	-
<b>Total Debt Service</b>	<b>142,613</b>	<b>617,323</b>	<b>614,000</b>	<b>611,788</b>
Other Uses of Funds				
Transfers	3,402,100	4,322,190	4,317,000	3,000,000
Other Uses of Funds	-	-	-	-
<b>Total Other Use Funds</b>	<b>3,402,100</b>	<b>4,322,190</b>	<b>4,317,000</b>	<b>3,000,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 21,681,040</b>	<b>\$ 24,351,297</b>	<b>\$ 23,856,649</b>	<b>\$ 23,388,398</b>
Revenues over/(under) Expenditures	\$ 2,086,226	\$ 754,289	\$ 607,539	\$ 1,371,770
Beginning Unencumbered Balance	11,021,166	13,107,392	13,861,681	14,469,220
Ending Cash Fund Balance	13,107,392	13,861,681	14,469,220	15,840,990
Estimated Encumbrances (outstanding at year end)	2,418,632	2,444,609	2,811,900	2,896,257
Estimated Ending Unencumbered Fund Balance	\$ 10,688,760	\$ 11,417,072	\$ 11,657,320	\$ 12,944,733

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 2015 Actual (2)	For 2016 Actual (3)	Current Year Budget For 2017 (4)	Budget Year Estimate for 2018 (5)
<b>REVENUE</b>				
Local Taxes				
General Property - Real Estate	\$ 157,811	\$ 158,767	\$ 153,900	\$ 154,300
Tangible Personal Property	3,766	3	-	-
Miscellaneous	173	476	500	100
<b>TOTAL REVENUE</b>	161,750	159,246	154,400	154,400
<b>EXPENDITURES</b>				
(PROGRAM) (OBJECT)				
Security of Persons and Property				
Personal Services	197,000	152,000	159,200	160,000
Contractual Services	2,609	2,529	2,800	3,000
<b>TOTAL EXPENDITURES</b>	\$ 199,609	\$ 154,529	\$ 162,000	\$ 163,000
Revenue Over (Under) Expenditures	\$ (37,859)	\$ 4,717	\$ (7,600)	\$ (8,600)
Beginning Unencumbered Fund Balance	58,062	20,203	24,920	17,320
Ending Cash Fund Balance	20,203	24,920	17,320	8,720
Estimated Encumbrances (outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	\$ 20,203	\$ 24,920	\$ 17,320	\$ 8,720

**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 2015 Actual (2)	For 2016 Actual (3)	Current Year Budget For 2017 (4)	Budget Year Estimate for 2018 (5)
<b>REVENUE</b>				
Local Taxes				
General Property - Real Estate	\$ 157,701	\$ 158,767	\$ 153,900	\$ 154,300
Tangible Personal Property	3,756	3	-	-
Miscellaneous	711	367	600	150
<b>TOTAL REVENUE</b>	162,168	159,137	154,500	154,450
<b>EXPENDITURES</b>				
(PROGRAM) (OBJECT)				
Security of Persons and Property				
Personal Services	180,000	157,000	159,200	160,000
Contractual Services	2,609	2,529	2,800	3,000
<b>TOTAL EXPENDITURES</b>	\$ 182,609	\$ 159,529	\$ 162,000	\$ 163,000
Revenue Over (Under) Expenditures	\$ (20,441)	\$ (392)	\$ (7,500)	\$ (8,550)
Beginning Unencumbered Fund Balance	46,848	26,407	26,015	18,515
Ending Cash Fund Balance	26,407	26,015	18,515	9,965
Estimated Encumbrances (outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	\$ 26,407	\$ 26,015	\$ 18,515	\$ 9,965



FUND	Estimated Unencumbered Fund Balance 1/1/2018	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2018
				Personal Services	Other	Total	
<b>GOVERNMENTAL:</b>							
<b>SPECIAL REVENUE</b>							
Street Const. Maint. & Repair - 101	\$ 64,433	\$ 1,050,000	\$ 1,114,433	\$ 4,481	\$ 1,050,000	\$ 1,054,481	\$ 59,952
State Highway - 102	146,946	82,000	228,946	-	200,000	200,000	28,946
Permissive Tax - 103	45,916	287,000	332,916	75,000	204,000	279,000	53,916
Enforcement & Education - 104	65,635	2,600	68,235	-	65,000	65,000	3,235
Mandatory Drug Fines - 105	42,280	9,000	51,280	-	47,500	47,500	3,780
Community Development Block Grant - 107	33,085	962,500	995,585	-	962,500	962,500	33,085
Economic Development - 108	90,221	160,000	250,221	-	250,000	250,000	221
Law Enforcement Trust - 110	63,609	500	64,109	-	62,500	62,500	1,609
Federal Equitable Sharing Fund - 113	14,215	50	14,265	-	13,000	13,000	1,265
CDBG Chip Home RLF Fund - 115	53,177	400	53,577	-	53,000	53,000	577
CDBG Econ. Dev. Loan - 508	411	6	417	-	417	417	-
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	28,575	100	28,675	-	28,500	28,500	175
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>659,666</b>	<b>2,554,156</b>	<b>3,213,822</b>	<b>79,481</b>	<b>2,947,580</b>	<b>3,027,061</b>	<b>186,761</b>
<b>DEBT SERVICE FUNDS</b>							
Debt Service - 401	777,211	215,000	992,211	-	505,000	505,000	487,211
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>777,211</b>	<b>215,000</b>	<b>992,211</b>	<b>-</b>	<b>505,000</b>	<b>505,000</b>	<b>487,211</b>
<b>CAPITAL PROJECTS FUNDS</b>							
Capital Improvements - 301	1,741,169	3,000,000	4,741,169	-	3,300,000	3,300,000	1,441,169
Economic Development Cap. Improv. - 302	19,187	-	19,187	-	19,187	19,187	-
<b>TOTAL CAPITAL PROJECTS</b>	<b>1,760,356</b>	<b>3,000,000</b>	<b>4,760,356</b>	<b>-</b>	<b>3,319,187</b>	<b>3,319,187</b>	<b>1,441,169</b>
<b>PROPRIETARY:</b>							
<b>ENTERPRISE FUNDS</b>							
Water - 501	714,807	5,300,000	6,014,807	1,900,000	3,621,000	5,521,000	493,807
Water Pollution Control - 502	1,996,941	6,250,000	8,246,941	1,463,000	5,100,000	6,563,000	1,683,941
Hospital - 503	6,604,728	139,874,000	146,478,728	68,030,000	71,970,000	140,000,000	6,478,728
Hospital Plant - 504	61,624,567	10,000,000	71,624,567	-	7,513,000	7,513,000	64,111,567
Hospital Beaverson EMS - 505	258,145	75,000	333,145	-	330,000	330,000	3,145
Hospital Endowment - 506	631,127	100,000	731,127	-	700,000	700,000	31,127
Storm Drainage - 507	755,346	1,500,000	2,255,346	278,000	1,262,000	1,540,000	715,346
Hospital Bevington - 510	55	-	55	-	55	55	-
Refuse Collection - 514	686,579	1,309,000	1,995,579	-	1,365,000	1,365,000	630,579
<b>TOTAL ENTERPRISE FUNDS</b>	<b>73,272,295</b>	<b>164,408,000</b>	<b>237,680,295</b>	<b>71,671,000</b>	<b>91,861,055</b>	<b>163,532,055</b>	<b>74,148,240</b>
<b>INTERNAL SERVICE FUNDS</b>							
Garage - 601	21,133	586,600	607,733	361,400	225,000	586,400	21,333
Employee Benefits - 602	633,360	2,982,000	3,615,360	3,024,000	-	3,024,000	591,360
Investment - 720	-	90,000	90,000	-	90,000	90,000	-
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>654,493</b>	<b>3,658,600</b>	<b>4,313,093</b>	<b>3,385,400</b>	<b>315,000</b>	<b>3,700,400</b>	<b>612,693</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	11,485	25,000	36,485	-	25,000	25,000	11,485
Wooster Growth Corporation - 719	507,043	244,000	751,043	-	210,000	210,000	541,043
Wooster Ashland Regional COG - 725	3,301	1,191,000	1,194,301	1,082,000	109,000	1,191,000	3,301
<b>TOTAL TRUST AND AGENCY FUNDS</b>	<b>723,467</b>	<b>1,510,000</b>	<b>2,233,467</b>	<b>1,082,000</b>	<b>494,000</b>	<b>1,576,000</b>	<b>657,467</b>
<b>TOTAL FOR MEMORANDUM ONLY</b>	<b>\$ 77,847,488</b>	<b>\$ 175,345,756</b>	<b>\$ 253,193,244</b>	<b>\$ 76,217,881</b>	<b>\$ 99,441,822</b>	<b>\$ 175,659,703</b>	<b>\$ 77,533,541</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	\$ 925,000	\$ 925,000	Water - 501
Storm Sewer Projects	585,000	585,000	Storm Sewer Fund - 507
Sewer Line Replacements Projects	825,000	825,000	Water Pollution Control - 502
Bike Path - Phase I & II	235,000	235,000	Capital Improvements Fund - 301
Road Improvement Projects - Various	672,500	672,500	Capital Improvements Fund - 301
Police Vehicles	200,000	200,000	Capital Improvements Fund - 301
Road Improvement Projects - Paving	1,155,000	1,155,000	Capital Improvements Fund - 301
Fire Vehicles	100,000	100,000	Capital Improvements Fund - 301
PPM - Infrastructure Repairs	285,000	285,000	Capital Improvements Fund - 301
PPM - Vehicles & Equipment	537,500	537,500	Capital Improvements Fund - 301
Engineering - Van Replacement	20,000	20,000	Capital Improvements Fund - 301
Freedlander Pool - Boiler	15,000	15,000	Capital Improvements Fund - 301
Community Center - Improvements	80,000	80,000	Capital Improvements Fund - 301
<b>TOTAL</b>	<b>\$ 5,635,000</b>	<b>\$ 5,635,000</b>	

City of Wooster, Ohio  
Debt Schedule Excluding Compensated Absences  
For the Budget Year Ending December 31, 2018

EXHIBIT VI

PURPOSE OF BONDS AND NOTES	Rate of Interest	BUDGET YEAR	
		Amounts Outstanding at Beginning of Budgeted Year January 1, 2018	Amount Required for Principal and Interest 1/1/2018 - 12/31/2018
<b>General Fund</b>			
Various Purpose G.O. Bonds - Muni. Bldg. (2010)	2.00% - 2.75%	\$ 135,000	\$ 138,713
Various Purpose G.O. Bonds - Safety Center (2015)	2.00% - 4.00%	6,410,000	470,510
<b>Street Const. Maint. &amp; Repair</b>			
Various Purpose G.O. Bonds - Milltown (2010)	2.00% - 2.75%	15,662	16,092
Various Purpose G.O. Bonds - Beall (2010)	2.00% - 3.75%	754,458	73,499
<b>State Highway</b>			
OPWC Note - Rt. 585/Akron Rd. (1998)	0.00%	858	858
<b>Permissive Tax</b>			
Various Purpose G.O. Bonds - Milltown (2010)	2.00% - 2.75%	23,492	24,138
OPWC Note - East Milltown Road (2007)	0.00%	54,607	12,135
Street Improvement Bonds (2007)	4.87%	204,793	46,933
<b>Special Assessment</b>			
Madisonburg (1995)	5.40% - 5.75%	137,500	51,306
Buena Vista (1998)	6.00%	1,088	1,154
Milltown (2010)	2.00% - 4.20%	10,846	11,145
Beall (2010)	2.00% - 3.75%	491,176	47,850
Street Improvement Bonds (2007)	4.87%	133,208	30,528
<b>Water Fund</b>			
Water G.O. Bonds (1995)	5.40% - 5.75%	147,500	55,081
Water Bond Refunding G.O. (2010)	0.75% - 4.05%	1,780,000	173,269
OPWC Note - Intermediate Water Tank (2007)	0.00%	312,272	13,879
OWDA Intermed Water Tank (2007)	3.36%	1,026,184	108,319
OWDA Booster Station - Mindy/Buckeye (2007)	3.36%	616,979	67,556
OWDA Waterlines (2009)	4.14%	267,020	28,460
OPWC Cleveland/Portage Waterlines (2008)	0.00%	44,631	6,376
OWDA Secondary Transmission Line (2009)	3.70%	169,267	17,596
Beall Waterline G.O. Bonds (2010)	2.00% - 3.75%	502,500	48,953
OPWC Burbank W/L Replacement (2011)	0.00%	375,000	25,000
Water System GO Bonds (2014)	3.21%	2,640,000	218,663
<b>Sanitary Sewer Fund</b>			
WPCLF Equipment (2004)	3.25%	2,144,108	510,932
WPCLF Construction (2005)	2.67%	6,412,146	768,651
OPWC Note - Larwill Sewer Separation (2009)	0.00%	49,031	2,179
OPWC Spink St (2014)	0.00%	112,500	4,167
OWDA BioTower (2010)	1% (5) - 3% (11)	2,263,582	303,681
Beall San. Sewer G.O. (2010)	2.00% - 3.75%	261,866	25,511
OPWC Wet Stream Improvements (2015)	0.00%	701,954	23,795
Various Purpose GO Bonds Wet Stream Imp. (2015)	2.99%	3,825,000	245,350
<b>Storm Drainage Fund</b>			
Various Purpose G.O.- Storm (2010)	0.75% - 2.40%	95,000	97,613
Various Purpose G.O. - Quinby (2010)	0.75% - 2.40%	60,000	61,650
OPWC Spink St (2014)	0.00%	337,500	12,500
OPWC Note - Mulberry (2003)	0.00%	14,366	2,394
OPWC Note - Grant/Clark (2007)	0.00%	83,000	8,300
OPWC Note - Larwill Sewer Separation (2009)	0.00%	109,134	4,850
OPWC Note - Market/Spruce Sewer Sep. (2011)	0.00%	154,898	9,681
<b>G.O. Notes</b>			
Sanitary Sewerage System Improv. Note, Series 2017	1.55%	4,700,000	4,772,850
<b>TOTAL</b>		\$ 37,578,126	\$ 8,542,117