

City of Wooster
Wayne County, Ohio
June 03, 2019

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, 2020, 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

FUND <small>(Include only those funds which are requesting general property tax revenue)</small>	For Municipal Use		For Budget Commission Use		For County Auditor Use	
	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	
GOVERNMENT FUNDS						
GENERAL FUND - 001	\$ 1,959,052					
PROPRIETARY FUNDS						
POLICE PENSION - 111	164,969					
FIRE PENSION - 112	164,987					
FIDUCIARY FUNDS						
TOTAL ALL FUNDS	\$ 2,289,008					

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2017 Actual (2)	For 2018 Actual (3)	Current Year Budget For 2019 (4)	Budget Year Estimate for 2020 (5)
REVENUES				
Local Taxes				
General Property Tax - Real Estate	\$ 1,893,676	\$ 1,975,042	\$ 1,930,100	\$ 1,959,052
Tangible Personal Property Tax	-	47	-	-
Municipal Income Tax	18,091,833	18,117,905	18,822,300	19,023,800
Other Local Taxes	144,690	142,143	160,000	170,000
Total Local Taxes	20,130,199	20,235,137	20,912,400	21,152,852
Intergovernmental Revenues				
State Shared Taxes And Permits				
Local Government	624,070	640,876	596,143	625,000
Local Government State	8,311	-	-	-
Estate Tax	48,641	53,600	52,314	-
Cigarette Tax	1,077	1,121	1,100	1,100
Liquor and Beer Permits	42,005	41,940	40,000	10,000
Total State Shared Taxes & Perm	724,104	737,537	689,556	636,100
Federal Grants or Aid	11,240	631	-	-
State Grants or Aid	4,425	9,049	420	-
Other Grants or Aid	-	-	-	-
Total Intergovernmental Revenues	739,769	747,217	689,977	636,100
Special Assessments	-	-	-	-
Charges for Services	1,439,865	1,501,634	1,632,578	1,500,000
Fines, Licenses, and Permits	814,359	760,742	608,146	700,000
Miscellaneous	386,955	602,240	594,011	400,000
Other Financing Sources:				
Proceeds from Sale of Debt	-	-	-	-
Transfers	-	-	-	-
Advances	-	-	-	-
Other Sources	1,704,978	1,772,000	1,700,000	1,705,000
TOTAL REVENUE	\$ 25,216,125	\$ 25,618,969	\$ 26,137,112	\$ 26,093,952

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2017 Actual (2)	For 2018 Actual (3)	Current Year Budget For 2019 (4)	Budget Year Estimate for 2020 (5)
EXPENDITURES				
Security of Persons and Property				
Personal Services	\$ 10,182,329	\$ 10,740,441	\$ 11,116,356	\$ 11,449,847
Operations and Maintenance	1,954,827	1,882,183	1,929,238	1,977,469
Capital Outlay	-	-	-	-
Total Security of Persons and Property	12,137,156	12,622,624	13,045,594	13,427,316
Public Health Services				
Operations and Maintenance	128,756	127,747	133,000	136,325
Total Public Health Services	128,756	127,747	133,000	136,325
Leisure Time Activities				
Personal Services	793,808	797,752	821,685	846,335
Operations and Maintenance	1,037,637	1,135,266	1,163,647	1,192,739
Capital Outlay	-	-	-	-
Total Leisure Time Activities	1,831,445	1,933,018	1,985,332	2,039,074
Community Environment				
Personal Services	775,559	777,381	800,702	824,723
Operations and Maintenance	252,167	185,031	189,657	194,398
Capital Outlay	-	-	-	-
Total Community Environment	1,027,726	962,412	990,359	1,019,122
Basic Utility Services				
Personal Services	-	-	-	-
Operations and Maintenance	-	-	-	-
Capital Outlay	-	-	-	-
Total Basic Utility Services	-	-	-	-
Transportation				
Personal Services	705,533	692,606	713,384	734,786
Operations and Maintenance	156,081	505,516	518,154	531,108
Capital Outlay	-	-	-	-
Total Transportations	861,614	1,198,123	1,231,539	1,265,894
General Government				
Personal Services	2,360,598	2,531,671	2,607,621	2,685,850
Operations and Maintenance	1,333,509	1,579,303	1,618,785	1,659,255
Capital Outlay	-	-	-	-
Total General Government	3,694,107	4,110,974	4,226,407	4,345,105
Debt Service				
Redemption Principal	430,000	435,000	305,000	305,000
Interest	183,498	174,223	164,510	158,410
Other Debt Service	-	-	-	-
Total Debt Service	613,498	609,223	469,510	463,410
Other Uses of Funds				
Transfers	4,092,000	4,162,798	4,000,000	4,000,000
Other Uses of Funds	-	-	-	-
Total Other Use Funds	4,092,000	4,162,798	4,000,000	4,000,000
TOTAL EXPENDITURES	\$ 24,386,302	\$ 25,726,919	\$ 26,081,741	\$ 26,696,246
Revenues over/(under) Expenditures	\$ 829,823	\$ (107,950)	\$ 55,371	\$ (602,294)
Beginning Unencumbered Balance	14,629,024	15,458,847	15,350,897	15,406,267
Ending Cash Fund Balance	15,458,847	15,350,897	15,406,267	14,803,974
Estimated Encumbrances (outstanding at year end)	2,773,658	2,167,992	2,243,872	2,322,408
Estimated Ending Unencumbered Fund Balance	\$ 12,685,189	\$ 13,182,905	\$ 13,162,395	\$ 12,481,566

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 2017 Actual (2)	For 2018 Actual (3)	Current Year Budget For 2019 (4)	Budget Year Estimate for 2020 (5)
REVENUE				
Local Taxes				
General Property - Real Estate	\$ 158,042	\$ 164,892	\$ 162,531	\$ 164,969
Tangible Personal Property	-	4	-	-
Miscellaneous	529	1,392	1,000	750
TOTAL REVENUE	158,571	166,288	163,531	165,719
EXPENDITURES				
(PROGRAM) (OBJECT)				
Security of Persons and Property				
Personal Services	159,600	160,000	167,000	170,000
Contractual Services	2,397	2,579	3,000	3,000
TOTAL EXPENDITURES	\$ 161,997	\$ 162,579	\$ 170,000	\$ 173,000
Revenue Over (Under) Expenditures	\$ (3,426)	\$ 3,709	\$ (6,469)	\$ (7,281)
Beginning Unencumbered Fund Balance	24,903	21,477	25,186	18,717
Ending Cash Fund Balance	21,477	25,186	18,717	11,436
Estimated Encumbrances (outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	\$ 21,477	\$ 25,186	\$ 18,717	\$ 11,436

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 2017 Actual (2)	For 2018 Actual (3)	Current Year Budget For 2019 (4)	Budget Year Estimate for 2020 (5)
REVENUE				
Local Taxes				
General Property - Real Estate	\$ 158,042	\$ 164,892	\$ 162,549	\$ 164,987
Tangible Personal Property	-	4	-	-
Miscellaneous	491	1,347	1,000	750
TOTAL REVENUE	158,533	166,243	163,549	165,737
EXPENDITURES				
(PROGRAM) (OBJECT)				
Security of Persons and Property				
Personal Services	159,600	160,000	167,000	170,000
Contractual Services	2,397	2,579	3,000	3,000
TOTAL EXPENDITURES	\$ 161,997	\$ 162,579	\$ 170,000	\$ 173,000
Revenue Over (Under) Expenditures	\$ (3,464)	\$ 3,664	\$ (6,451)	\$ (7,263)
Beginning Unencumbered Fund Balance	26,427	22,963	26,627	20,176
Ending Cash Fund Balance	22,963	26,627	20,176	12,913
Estimated Encumbrances (outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	\$ 22,963	\$ 26,627	\$ 20,176	\$ 12,913

FUND	Estimated Unencumbered Fund Balance 1/1/2020	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2020
				Personal Services	Other	Total	
GOVERNMENTAL:							
SPECIAL REVENUE							
Street Const. Maint. & Repair - 101	\$ 317,187	\$ 1,534,000	\$ 1,851,187	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 351,187
State Highway - 102	203,175	123,113	326,288	-	200,000	200,000	126,288
Permissive Tax - 103	57,940	263,000	320,940	-	225,000	225,000	95,940
Enforcement & Education - 104	73,572	3,000	76,572	-	65,000	65,000	11,572
Mandatory Drug Fines - 105	36,681	9,500	46,181	-	35,000	35,000	11,181
Community Development Block Grant - 107	-	480,000	480,000	-	480,000	480,000	-
Economic Development - 108	71,964	192,000	263,964	-	262,000	262,000	1,964
Law Enforcement Trust - 110	20,673	1,300	21,973	-	20,000	20,000	1,973
Federal Equitable Sharing Fund - 113	77,426	390	77,816	-	65,000	65,000	12,816
CDBG Chip Home RLF Fund - 115	70,407	2,400	72,807	-	70,000	70,000	2,807
CDBG Econ. Dev. Loan - 118	2,558	150	2,708	-	2,700	2,700	8
Law Enforcement Training Fund - 120	4,067	87	4,154	-	4,100	4,100	54
Recreation Supplement - 122	7,601	158	7,759	-	7,500	7,500	259
Park Reformation - 123	32,746	625	33,371	-	32,500	32,500	871
TOTAL SPECIAL REVENUE FUNDS	975,998	2,609,723	3,585,721	-	2,968,800	2,968,800	616,921
DEBT SERVICE FUNDS							
Debt Service - 401	1,220,510	131,000	1,351,510	-	354,100	354,100	997,410
TOTAL DEBT SERVICE FUNDS	1,220,510	131,000	1,351,510	-	354,100	354,100	997,410
CAPITAL PROJECTS FUNDS							
Capital Improvements - 301	469,210	4,450,000	4,919,210	-	4,103,000	4,103,000	816,210
Economic Development Cap. Improv. - 302	19,187	-	19,187	-	19,187	19,187	-
TOTAL CAPITAL PROJECTS	488,397	4,450,000	4,938,397	-	4,122,187	4,122,187	816,210
PROPRIETARY:							
ENTERPRISE FUNDS							
Water - 501	2,552,304	6,215,150	8,767,454	1,902,833	4,046,708	5,949,541	2,817,913
Water Pollution Control - 502	3,442,770	7,984,675	11,427,445	1,456,468	6,139,267	7,595,735	3,831,710
Hospital - 503	14,564,845	151,980,000	166,544,845	73,336,000	75,000,000	148,336,000	18,208,845
Hospital Plant - 504	67,059,713	10,500,000	77,559,713	-	10,127,000	10,127,000	67,432,713
Hospital Beaverson EMS - 505	243,173	75,000	318,173	-	300,000	300,000	18,173
Hospital Endowment - 506	755,596	100,000	855,596	-	800,000	800,000	55,596
Storm Drainage - 507	1,149,185	1,587,000	2,736,185	454,425	1,098,543	1,552,968	1,183,217
Hospital Bevington - 510	-	-	-	-	-	-	-
Water Capital Fund - 511	7,465	178,560	186,025	-	180,000	180,000	6,025
Sewer Capital Fund - 512	19,220	201,600	220,820	-	220,000	220,000	820
Refuse Collection - 514	775,901	1,219,232	1,995,133	-	1,520,075	1,520,075	475,058
TOTAL ENTERPRISE FUNDS	90,570,172	180,041,217	270,611,389	77,149,726	99,431,593	176,581,319	94,030,070

FUND	Estimated Unencumbered Fund Balance 1/1/2020	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2020
				Personal Services	Other	Total	
INTERNAL SERVICE FUNDS							
Garage - 601	-	820,000	820,000	464,972	279,336	744,308	75,692
Employee Benefits - 602	1,992,235	4,245,000	6,237,235	4,338,400	-	4,338,400	1,898,835
Investment - 720	-	90,000	90,000	-	90,000	90,000	-
TOTAL INTERNAL SERVICE FUNDS	1,992,235	5,155,000	7,147,235	4,803,372	369,336	5,172,708	1,974,527
FIDUCIARY:							
AGENCY FUNDS							
Guarantee Deposit - 702	155,274	50,000	205,274	-	150,000	150,000	55,274
Clearing - 705	202,512	35,000	237,512	-	35,000	35,000	202,512
Wooster Growth Corporation - 719	360,706	290,000	650,706	-	260,000	260,000	390,706
Wooster Ashland Regional COG - 725	152,204	1,371,000	1,523,204	1,221,112	149,748	1,370,861	152,343
TOTAL TRUST AND AGENCY FUNDS	870,697	1,746,000	2,616,697	1,221,112	594,748	1,815,861	800,836
TOTAL FOR MEMORANDUM ONLY	\$ 96,118,008	\$ 194,132,940	\$ 290,250,948	\$ 83,174,210	\$ 107,840,764	\$ 191,014,974	\$ 99,235,974

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	\$ 825,000	\$ 825,000	Water - 501
Storm Sewer Projects	910,000	910,000	Storm Sewer Fund - 507
Sewer Line Replacements Projects	2,200,000	2,200,000	Water Pollution Control - 502
Police Vehicles	200,000	200,000	Capital Improvements Fund - 301
Fire Ambulance	260,000	260,000	Capital Improvements Fund - 301
East Liberty Streetscape	1,050,000	1,050,000	Capital Improvements Fund - 301
Road Resurfacing	2,233,000	2,233,000	Capital Improvements Fund - 301
PPM - 2 Leaf Machines	80,000	80,000	Capital Improvements Fund - 301
PPM - Front End Wheel Loader	200,000	200,000	Capital Improvements Fund - 301
Fire - Jaws of Life	50,000	50,000	Capital Improvements Fund - 301
Community Center Roof	30,000	30,000	Capital Improvements Fund - 301
TOTAL	\$ 8,038,000	\$ 8,038,000	

City of Wooster, Ohio
Debt Schedule Excluding Compensated Absences
For the Budget Year Ending December 31, 2020

EXHIBIT VI

PURPOSE OF BONDS AND NOTES	Rate of Interest	BUDGET YEAR	
		Amounts Outstanding at Beginning of Budgeted Year January 1, 2020	Amount Required for Principal and Interest 1/1/2020 - 12/31/2020
General Fund			
Various Purpose G.O. Bonds - Safety Center (2015)	2.00% - 4.00%	5,805,000	463,410
Street Const. Maint. & Repair			
Various Purpose G.O. Bonds - Beall (2010)	2.00% - 3.75%	656,866	72,570
State Highway			
OPWC Note - Rt. 585/Akron Rd. (1998)	0.00%	-	-
Permissive Tax			
Various Purpose G.O. Bonds - Milltown (2007)	2.00% - 2.75%	129,056	47,486
OPWC Note - East Milltown Road (2007)	0.00%	30,337	12,135
Special Assessment			
Madisonburg (1995)	5.40% - 5.75%	48,300	51,077
Buena Vista (1998)	6.00%	-	-
Milltown (2007)	2.00% - 4.20%	83,944	30,887
Beall (2010)	2.00% - 3.75%	427,641	47,245
Water Fund			
Water G.O. Bonds (1995)	5.40% - 5.75%	51,700	54,673
Water Bond Refunding G.O. (2010)	0.75% - 4.05%	1,550,000	171,656
OPWC Note - Intermediate Water Tank (2007)	0.00%	284,514	13,879
OWDA Intermed Water Tank (2007)	3.36%	874,742	108,319
OWDA Booster Station - Mindy/Buckeye (2007)	3.36%	520,941	67,556
OWDA Waterlines (2009)	4.14%	231,114	28,460
OPWC Cleveland/Portage Waterlines (2008)	0.00%	31,879	6,376
OWDA Secondary Transmission Line (2009)	3.70%	145,964	17,596
Beall Waterline G.O. Bonds (2010)	2.00% - 3.75%	437,500	48,334
OPWC Burbank W/L Replacement (2011)	0.00%	325,000	25,000
Water System GO Bonds (2014)	3.21%	2,360,000	218,763
Sanitary Sewer Fund			
WPCLF Equipment (2004)	3.25%	1,229,453	513,237
WPCLF Construction (2005)	2.67%	5,193,110	768,651
OPWC Note - Larwill Sewer Separation (2009)	0.00%	44,673	2,179
OPWC Spink St (2014)	0.00%	104,167	4,167
OWDA BioTower (2010)	1% (5) - 3% (11)	1,781,319	303,681
Beall San. Sewer G.O. (2010)	2.00% - 3.75%	227,993	25,188
OPWC Wet Stream Improvements (2015)	0.00%	654,364	23,795
Various Purpose GO Bonds Wet Stream Imp. (2015)	2.99%	3,555,000	240,900
Sanitary Sewage System Improvements (2018)	2.85%	4,385,000	326,831
Storm Drainage Fund			
OPWC Spink St (2014)	0.00%	312,500	12,500
OPWC Note - Mulberry (2003)	0.00%	9,578	2,394
OPWC Note - Grant/Clark (2007)	0.00%	66,400	8,300
OPWC Note - Larwill Sewer Separation (2009)	0.00%	99,433	4,850
OPWC Note - Market/Spruce Sewer Sep. (2011)	0.00%	135,536	9,681
G.O. Notes			
N/A			
TOTAL		\$ 31,793,024	\$ 3,731,776