





**WOOSTER CITY COUNCIL**  
538 N. Market Street \* P.O. Box 1128  
Wooster, Ohio 44691-7082  
Phone 330-263-5200 \* [www.woosteroh.com](http://www.woosteroh.com)

**PUBLIC HEARING  
2021 TAX BUDGET**

NOTICE IS HEREBY GIVEN that the proposed tax budget of the City of Wooster, Ohio for the year ending December 31, 2021, is scheduled for hearing to be held in Council Chambers of City Hall, 538 N. Market Street, Wooster, Ohio at 7:30 p.m. on Monday, June 15, 2020. A copy of said budget is available for public inspection, in the office of the Director of Finance, 538 N. Market Street, Wooster, Ohio, Monday through Friday between 8 a.m. and 5 p.m. It is also available on the City's website at [www.woosteroh.com](http://www.woosteroh.com) under the section titled News – click link labeled: 2021 City Tax Budget.

All meetings of Wooster City Council and its committees are open to the public

Special auxiliary aids for handicapped persons are available upon request. Requests must be made to Lynne DePaulo, [ldepaulo@woosteroh.com](mailto:ldepaulo@woosteroh.com) or 330-263-5241, during regular working hours.

Lynne DePaulo  
Clerk of Council

City of Wooster  
Wayne County, Ohio  
June 01, 2020

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, 2021, 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 (Include only those funds which are requesting general property tax revenue)	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	\$ 2,120,994				
<b>PROPRIETARY FUNDS</b>					
POLICE PENSION - 111	177,388				
FIRE PENSION - 112	177,388				
<b>FIDUCIARY FUNDS</b>					
<b>TOTAL ALL FUNDS</b>	\$ 2,475,770				

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2018 Actual (2)	For 2019 Actual (3)	Current Year Budget For 2020 (4)	Budget Year Estimate for 2021 (5)
<b>REVENUES</b>				
Local Taxes				
General Property Tax - Real Estate	\$ 1,982,729	\$ 2,059,864	\$ 2,120,994	\$ 2,120,994
Tangible Personal Property Tax	47	-	-	-
Municipal Income Tax	18,834,896	19,884,691	18,047,936	18,950,333
Other Local Taxes	142,499	136,231	98,000	140,000
Total Local Taxes	20,960,171	22,080,786	20,266,930	21,211,327
Intergovernmental Revenues				
State Shared Taxes And Permits				
Local Government	641,851	617,563	650,000	650,000
Local Government State	-	47,627	102,000	102,000
Estate Tax	53,600	52,314	-	-
Cigarette Tax	1,121	1,202	1,200	1,200
Liquor and Beer Permits	41,940	40,487	40,000	40,000
Total State Shared Taxes & Perm	738,512	759,193	793,200	793,200
Federal Grants or Aid	631	-	-	-
State Grants or Aid	9,049	6,872	-	-
Other Grants or Aid	19,604	23,998	-	-
Total Intergovernmental Revenues	767,795	790,063	793,200	793,200
Special Assessments	-	-	-	-
Charges for Services	1,497,311	1,545,973	1,488,000	1,488,000
Fines, Licenses, and Permits	759,573	666,737	581,000	581,000
Miscellaneous	575,843	797,007	610,407	610,407
Other Financing Sources:				
Proceeds from Sale of Debt	-	-	-	-
Transfers	-	-	-	-
Advances	-	-	-	-
Other Sources	2,084,042	1,872,000	1,800,000	1,800,000
<b>TOTAL REVENUE</b>	<b>\$ 26,644,735</b>	<b>\$ 27,752,566</b>	<b>\$ 25,539,537</b>	<b>\$ 26,483,934</b>

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2018 Actual (2)	For 2019 Actual (3)	Current Year Budget For 2020 (4)	Budget Year Estimate for 2021 (5)
<b>EXPENDITURES</b>				
Security of Persons and Property				
Personal Services	\$ 10,740,441	\$ 11,520,184	\$ 11,700,000	\$ 11,934,000
Operations and Maintenance	1,881,933	1,831,245	1,912,973	1,951,232
Capital Outlay	-	-	-	-
Total Security of Persons and Property	12,622,374	13,351,429	13,612,973	13,885,232
Public Health Services				
Operations and Maintenance	127,747	132,820	132,000	135,300
Total Public Health Services	127,747	132,820	132,000	135,300
Leisure Time Activities				
Personal Services	797,752	677,100	900,000	918,000
Operations and Maintenance	1,135,266	1,074,767	1,030,000	1,055,750
Capital Outlay	-	-	-	-
Total Leisure Time Activities	1,933,018	1,751,868	1,930,000	1,973,750
Community Environment				
Personal Services	777,381	837,251	860,000	877,200
Operations and Maintenance	185,031	196,446	250,000	256,250
Capital Outlay	-	-	-	-
Total Community Environment	962,412	1,033,697	1,110,000	1,133,450
Basic Utility Services				
Personal Services	-	-	-	-
Operations and Maintenance	-	-	-	-
Capital Outlay	-	-	-	-
Total Basic Utility Services	-	-	-	-
Transportation				
Personal Services	692,606	688,997	800,000	816,000
Operations and Maintenance	505,516	617,119	543,000	600,000
Capital Outlay	-	-	-	-
Total Transportations	1,198,123	1,306,116	1,343,000	1,416,000
General Government				
Personal Services	2,531,452	2,683,334	2,800,000	2,856,000
Operations and Maintenance	1,579,522	1,544,184	1,560,000	1,599,000
Capital Outlay	-	-	-	-
Total General Government	4,110,974	4,227,518	4,360,000	4,455,000
Debt Service				
Redemption Principal	435,000	305,000	270,000	280,000
Interest	174,223	164,510	78,117	150,000
Other Debt Service	-	-	-	-
Total Debt Service	609,223	469,510	348,117	430,000
Other Uses of Funds				
Transfers	4,162,798	4,781,250	4,000,000	4,000,000
Other Uses of Funds	-	-	-	-
Total Other Use Funds	4,162,798	4,781,250	4,000,000	4,000,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,726,668</b>	<b>\$ 27,054,207</b>	<b>\$ 26,836,090</b>	<b>\$ 27,428,732</b>
Revenues over/(under) Expenditures	\$ 918,067	\$ 698,358	\$ (1,296,553)	\$ (944,798)
Beginning Unencumbered Balance	14,978,547	15,896,614	16,594,972	15,298,419
Ending Cash Fund Balance	15,896,614	16,594,972	15,298,419	14,353,621
Estimated Encumbrances (outstanding at year end)	2,167,992	2,295,551	2,364,418	2,435,350
Estimated Ending Unencumbered Fund Balance	\$ 13,728,622	\$ 14,299,421	\$ 12,934,002	\$ 11,918,271

**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 2018 Actual (2)	For 2019 Actual (3)	Current Year Budget For 2020 (4)	Budget Year Estimate for 2021 (5)
<b>REVENUE</b>				
Local Taxes				
General Property - Real Estate	\$ 164,892	\$ 173,052	\$ 177,388	\$ 177,388
Tangible Personal Property	4	-	-	-
Miscellaneous	1,392	2,288	930	650
<b>TOTAL REVENUE</b>	166,288	175,340	178,318	178,038
<b>EXPENDITURES</b>				
(PROGRAM) (OBJECT)				
Security of Persons and Property				
Personal Services	160,000	167,000	180,000	190,000
Contractual Services	2,579	2,783	3,000	3,000
<b>TOTAL EXPENDITURES</b>	\$ 162,579	\$ 169,783	\$ 183,000	\$ 193,000
Revenue Over (Under) Expenditures	\$ 3,709	\$ 5,557	\$ (4,682)	\$ (14,962)
Beginning Unencumbered Fund Balance	21,477	25,186	30,743	26,061
Ending Cash Fund Balance	25,186	30,743	26,061	11,099
Estimated Encumbrances (outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	\$ 25,186	\$ 30,743	\$ 26,061	\$ 11,099

**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 2018 Actual (2)	For 2019 Actual (3)	Current Year Budget For 2020 (4)	Budget Year Estimate for 2021 (5)
<b>REVENUE</b>				
Local Taxes				
General Property - Real Estate	\$ 164,892	\$ 172,975	\$ 177,388	\$ 177,388
Tangible Personal Property	4	-	-	-
Miscellaneous	1,347	2,323	951	650
<b>TOTAL REVENUE</b>	166,243	175,298	178,339	178,038
<b>EXPENDITURES</b>				
(PROGRAM) (OBJECT)				
Security of Persons and Property				
Personal Services	160,000	167,000	180,000	190,000
Contractual Services	2,579	2,783	3,000	3,000
<b>TOTAL EXPENDITURES</b>	\$ 162,579	\$ 169,783	\$ 183,000	\$ 193,000
Revenue Over (Under) Expenditures	\$ 3,664	\$ 5,515	\$ (4,661)	\$ (14,962)
Beginning Unencumbered Fund Balance	22,963	26,627	32,142	27,481
Ending Cash Fund Balance	26,627	32,142	27,481	12,519
Estimated Encumbrances (outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	\$ 26,627	\$ 32,142	\$ 27,481	\$ 12,519

FUND	Estimated Unencumbered Fund Balance 1/1/2021	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2021
				Personal Services	Other	Total	
<b>GOVERNMENTAL:</b>							
<b>SPECIAL REVENUE</b>							
Street Const. Maint. & Repair - 101	\$ 166,336	\$ 1,380,600	\$ 1,546,936	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 46,936
State Highway - 102	134,345	110,802	245,147	-	200,000	200,000	45,147
Permissive Tax - 103	26,186	260,000	286,186	-	225,000	225,000	61,186
Enforcement & Education - 104	76,078	1,500	77,578	-	65,000	65,000	12,578
Mandatory Drug Fines - 105	34,334	9,000	43,334	-	35,000	35,000	8,334
Community Development Block Grant - 107	49,267	500,000	549,267	-	500,000	500,000	49,267
Economic Development - 108	83,686	153,600	237,286	-	224,000	224,000	13,286
Law Enforcement Trust - 110	45,236	600	45,836	-	20,000	20,000	25,836
Federal Equitable Sharing Fund - 113	9,962	100	10,062	-	9,000	9,000	1,062
CDBG Chip Home RLF Fund - 115	39,756	1,200	40,956	-	40,000	40,000	956
CDBG Econ. Dev. Loan - 118	2,544	75	2,619	-	2,500	2,500	119
Law Enforcement Training Fund - 120	4,082	40	4,122	-	4,100	4,100	22
Recreation Supplement - 122	7,703	70	7,773	-	7,500	7,500	273
Park Reforestation - 123	29,631	300	29,931	-	28,000	28,000	1,931
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>709,146</b>	<b>2,417,887</b>	<b>3,127,033</b>	<b>-</b>	<b>2,860,100</b>	<b>2,860,100</b>	<b>266,933</b>
<b>DEBT SERVICE FUNDS</b>							
Debt Service - 401	1,180,570	131,000	1,311,570	-	165,000	165,000	1,146,570
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>1,180,570</b>	<b>131,000</b>	<b>1,311,570</b>	<b>-</b>	<b>165,000</b>	<b>165,000</b>	<b>1,146,570</b>
<b>CAPITAL PROJECTS FUNDS</b>							
Capital Improvements - 301	2,539,914	4,450,000	6,989,914	-	4,103,000	4,103,000	2,886,914
Economic Development Cap. Improv. - 302	19,187	-	19,187	-	19,187	19,187	-
<b>TOTAL CAPITAL PROJECTS</b>	<b>2,559,101</b>	<b>4,450,000</b>	<b>7,009,101</b>	<b>-</b>	<b>4,122,187</b>	<b>4,122,187</b>	<b>2,886,914</b>
<b>PROPRIETARY:</b>							
<b>ENTERPRISE FUNDS</b>							
Water - 501	1,664,080	6,400,000	8,064,080	2,100,000	4,151,000	6,251,000	1,813,080
Water Pollution Control - 502	3,442,237	8,400,000	11,842,237	1,750,000	6,650,000	8,400,000	3,442,237
Hospital - 503	15,581,888	159,390,000	174,971,888	75,644,230	83,500,000	159,144,230	15,827,658
Hospital Plant - 504	73,195,246	13,700,000	86,895,246	-	11,500,000	11,500,000	75,395,246
Hospital Beaverson EMS - 505	150,146	75,000	225,146	-	200,000	200,000	25,146
Hospital Endowment - 506	652,557	100,000	752,557	-	750,000	750,000	2,557
Storm Drainage - 507	1,112,037	1,580,000	2,692,037	470,000	1,090,000	1,560,000	1,132,037
Hospital Bevington - 510	-	-	-	-	-	-	-
Water Capital Fund - 511	13,573	179,000	192,573	-	180,000	180,000	12,573
Sewer Capital Fund - 512	34,158	202,000	236,158	-	220,000	220,000	16,158
Refuse Collection - 514	214,679	1,481,000	1,695,679	-	1,681,000	1,681,000	14,679
<b>TOTAL ENTERPRISE FUNDS</b>	<b>96,060,601</b>	<b>191,507,000</b>	<b>287,567,601</b>	<b>79,964,230</b>	<b>109,922,000</b>	<b>189,886,230</b>	<b>97,681,371</b>

FUND	Estimated Unencumbered Fund Balance 1/1/2021	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2021
				Personal Services	Other	Total	
<b>INTERNAL SERVICE FUNDS</b>							
Garage - 601	2,103	775,000	777,103	464,972	279,336	744,308	32,795
Employee Benefits - 602	1,544,845	4,245,000	5,789,845	4,338,400	-	4,338,400	1,451,445
Investment - 720	-	90,000	90,000	-	90,000	90,000	-
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>1,546,948</b>	<b>5,110,000</b>	<b>6,656,948</b>	<b>4,803,372</b>	<b>369,336</b>	<b>5,172,708</b>	<b>1,484,240</b>
<b>FIDUCIARY:</b>							
<b>AGENCY FUNDS</b>							
Guarantee Deposit - 702	205,830	50,000	255,830	-	150,000	150,000	105,830
Cleaning - 705	143,125	35,000	178,125	-	35,000	35,000	143,125
Wooster Growth Corporation - 719	832,730	290,000	1,122,730	-	260,000	260,000	862,730
Wooster Ashland Regional COG - 725	278,228	1,371,000	1,649,228	1,221,112	149,748	1,370,861	278,367
<b>TOTAL TRUST AND AGENCY FUNDS</b>	<b>1,459,913</b>	<b>1,746,000</b>	<b>3,205,913</b>	<b>1,221,112</b>	<b>594,748</b>	<b>1,815,861</b>	<b>1,390,052</b>
<b>TOTAL FOR MEMORANDUM ONLY</b>	<b>\$ 103,516,279</b>	<b>\$ 205,361,887</b>	<b>\$ 308,878,165</b>	<b>\$ 85,988,714</b>	<b>\$ 118,033,371</b>	<b>\$ 204,022,085</b>	<b>\$ 104,856,080</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	\$ 900,000	\$ 900,000	Water - 501
Distribution & Collection Equipment	70,000	70,000	Water - 501
Distribution & Collection Equipment	70,000	70,000	Water Pollution Control - 502
Storm Sewer Projects	440,000	440,000	Storm Sewer Fund - 507
WPCP Improvements	380,000	380,000	Water Pollution Control - 502
Sanitary Sewer Lines & Lining	500,000	500,000	Water Pollution Control - 502
Water Plant Improvements	112,000	112,000	Water - 501
Police Vehicles	165,000	165,000	Capital Improvements Fund - 301
Downtown Streetscape (SW Quad)	850,000	850,000	Capital Improvements Fund - 301
Fire - Station 1 Renovations	1,150,000	1,150,000	Capital Improvements Fund - 301
Road Resurfacing	2,000,000	2,000,000	Capital Improvements Fund - 301
PPM - 2 Leaf Machines	110,000	110,000	Capital Improvements Fund - 301
PPM - 10 Ton Double Axle Dump	175,000	175,000	Capital Improvements Fund - 301
Fire - Autopulse x 4	45,000	45,000	Capital Improvements Fund - 301
Pool Improvements	65,000	65,000	Capital Improvements Fund - 301
<b>TOTAL</b>	<b>\$ 7,032,000</b>	<b>\$ 7,032,000</b>	

City of Wooster, Ohio  
Debt Schedule Excluding Compensated Absences  
For the Budget Year Ending December 31, 2021

EXHIBIT VI

PURPOSE OF BONDS AND NOTES	Rate of Interest	BUDGET YEAR	
		Amounts Outstanding at Beginning of Budgeted Year January 1, 2021	Amount Required for Principal and Interest 1/1/2021 - 12/31/2021
<b>Street Improvement Bonds, Series 2007</b>			
2007 Street Imp. Bonds E. Milltown Phase 2	2.00% - 2.75%	145,000	78,602
<b>Various Purpose Bonds, Series 2010</b>			
2010 Beall Avenue Reconstruction	2.00% - 3.75%	1,615,000	194,288
<b>Sanitary Sewerage Improvement Bonds, Series 2018</b>			
2018 Sanitary Sewage System Improvement Bonds	2.85%	4,180,000	322,731
<b>Various Purpose Refunding Bonds, Series 2020</b>			
2020 Refunding 2010 Beal Ave	1.79%	1,365,000	159,550
2020 Refunding 2014 Water Bond	1.79%	2,140,000	193,100
2020 Refunding 2014 Sewer Bonds	1.79%	3,370,000	218,988
2020 Refunding 2015 Safety Center	1.79%	5,365,000	430,000
2020 Street Improvements	1.79%	1,330,000	113,400
2020 Park Improvements	1.79%	370,000	30,600
2020 Parking Lot Improvements	1.79%	195,000	155,550
<b>Ohio Public Works Commission</b>			
2003 Storm Mulberry Street Storm Sewer	0.00%	7,183	2,394
2007 E Milltown Rd Reconstruction Phase 2	0.00%	18,202	12,135
2007 Storm Grant, Clark, Walnut Storm Sewer	0.00%	58,100	8,300
2009 Sewer Larwill Street Sewer Separation	0.00%	42,494	2,179
2009 Storm Larwill Street Sewer Separation	0.00%	94,582	4,850
2009 Water Cleveland and Portage Road Waterline	0.00%	25,503	6,376
2010 Water Intermediate Water Tank	0.00%	270,636	13,879
2012 Water Burbank Road Waterline	0.00%	300,000	25,000
2013 Storm Market and Spruce Sewer Separation	0.00%	125,855	9,681
2014 Sewer Spink Street North Sewer Line	0.00%	100,000	4,167
2014 Sewer WWTP Wet Stream Improvements	0.00%	630,569	23,795
2014 Storm Spink Street North Storm Sewer	0.00%	300,000	12,500
2019 Sunset Lane & W. Highland Reconstruction	0.00%	82,610	4,131
<b>Ohio Water Development Authority</b>			
2005 Sewer WWTP Improvements Construction	2.67%	4,558,910	2,179
2005 Sewer WWTP Improvements Equipment	3.25%	749,529	4,167
2009 Water Mindy Lane/Mechanicsburg and Buckeye Booster Station	3.36%	470,469	303,681
2009 Water Tank and Booster Station	3.36%	795,151	25,188
2010 Sewer Biotower and Sewer Line for Frito-Lay	1% (5) - 3% (11)	1,529,202	23,795
2010 Water Secondary Transmission Line	3.70%	133,656	240,900
2010 Water Waterline	4.14%	212,027	326,831
<b>General Obligation Notes</b>			
Not Applicable			
<b>TOTAL</b>		\$ 30,579,677	\$ 2,952,935