

Exhibit A - Resolution 2021 - 26

City of Wooster
Wayne County, Ohio
May 17, 2021

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, 2022, 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
GOVERNMENT FUNDS					
GENERAL FUND - 001	\$ 2,120,000				
PROPRIETARY FUNDS					
POLICE PENSION - 111	174,000				
FIRE PENSION - 112	174,000				
FIDUCIARY FUNDS					
TOTAL ALL FUNDS	\$ 2,468,000				

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2019 Actual (2)	For 2020 Actual (3)	Current Year Budget For 2021 (4)	Budget Year Estimate for 2022 (5)
REVENUES				
Local Taxes				
General Property Tax - Real Estate	\$ 2,059,864	\$ 2,070,783	\$ 2,120,000	\$ 2,120,000
Tangible Personal Property Tax	-	-	-	-
Municipal Income Tax	19,765,078	18,224,398	19,465,940	20,001,253
Other Local Taxes	142,699	69,686	124,885	140,000
Total Local Taxes	21,967,641	20,364,867	21,710,825	22,261,253
Intergovernmental Revenues				
State Shared Taxes And Permits				
Local Government	671,350	595,225	650,000	650,000
Local Government State	47,627	75,000	102,000	102,000
Estate Tax	52,314	16,650	-	-
Cigarette Tax	1,202	1,100	1,200	1,200
Liquor and Beer Permits	40,487	36,500	40,000	40,000
Total State Shared Taxes & Perm	812,980	724,475	793,200	793,200
Federal Grants or Aid	-	-	-	-
State Grants or Aid	6,872	2,846	-	-
Other Grants or Aid	23,998	20,630	8,460	-
Total Intergovernmental Revenues	843,850	747,951	801,660	793,200
Special Assessments	-	-	-	-
Charges for Services	1,546,192	1,151,621	1,377,042	1,414,911
Fines, Licenses, and Permits	717,682	555,839	630,000	647,325
Miscellaneous	801,574	1,300,349	659,793	659,793
Other Financing Sources:				
Proceeds from Sale of Debt	-	-	-	-
Transfers	-	-	-	-
Advances	-	-	-	-
Other Sources	1,511,910	1,872,000	1,500,000	1,500,000
TOTAL REVENUE	\$ 27,388,850	\$ 25,992,629	\$ 26,679,320	\$ 27,276,482

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2019 Actual (2)	For 2020 Actual (3)	Current Year Budget For 2021 (4)	Budget Year Estimate for 2022 (5)
EXPENDITURES				
Security of Persons and Property				
Personal Services	\$ 11,520,184	\$ 9,370,387	\$ 11,805,399	\$ 12,159,561
Operations and Maintenance	1,812,747	2,010,439	1,735,204	1,782,922
Capital Outlay	-	-	-	-
Total Security of Persons and Property	13,332,931	11,380,827	13,540,603	13,942,483
Public Health Services				
Operations and Maintenance	132,820	131,480	117,000	125,208
Total Public Health Services	132,820	131,480	117,000	125,208
Leisure Time Activities				
Personal Services	677,100	878,046	856,497	882,192
Operations and Maintenance	1,074,767	982,608	993,000	1,020,308
Capital Outlay	-	-	-	-
Total Leisure Time Activities	1,751,868	1,860,654	1,849,497	1,902,499
Community Environment				
Personal Services	837,251	845,902	890,617	917,336
Operations and Maintenance	196,446	205,820	305,000	313,388
Capital Outlay	-	-	-	-
Total Community Environment	1,033,697	1,051,721	1,195,617	1,230,723
Basic Utility Services				
Personal Services	-	-	-	-
Operations and Maintenance	-	-	-	-
Capital Outlay	-	-	-	-
Total Basic Utility Services	-	-	-	-
Transportation				
Personal Services	688,997	693,069	717,467	738,991
Operations and Maintenance	617,119	456,277	501,905	600,000
Capital Outlay	-	-	-	-
Total Transportations	1,306,116	1,149,347	1,219,372	1,338,991
General Government				
Personal Services	2,683,334	2,786,802	2,829,115	2,913,988
Operations and Maintenance	1,547,547	1,374,773	1,421,000	1,460,078
Capital Outlay	-	-	-	-
Total General Government	4,230,881	4,161,575	4,250,115	4,374,066
Debt Service				
Redemption Principal	305,000	270,000	280,000	290,000
Interest	164,510	157,322	150,000	136,000
Other Debt Service	-	-	-	-
Total Debt Service	469,510	427,322	430,000	426,000
Other Uses of Funds				
Transfers	4,775,102	4,781,250	4,800,000	4,700,000
Other Uses of Funds	-	-	-	-
Total Other Use Funds	4,775,102	4,781,250	4,800,000	4,700,000
TOTAL EXPENDITURES	\$ 27,032,925	\$ 24,944,175	\$ 27,402,204	\$ 28,039,970
Revenues over/(under) Expenditures	\$ 355,925	\$ 1,048,454	\$ (722,884)	\$ (763,488)
Beginning Unencumbered Balance	17,495,698	17,851,623	18,900,077	18,177,193
Ending Cash Fund Balance	17,851,623	18,900,077	18,177,193	17,413,705
Estimated Encumbrances (outstanding at year end)	2,167,992	2,295,551	2,364,418	2,435,350
Estimated Ending Unencumbered Fund Balance	\$ 15,683,631	\$ 16,604,526	\$ 15,812,776	\$ 14,978,355

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 2019 Actual (2)	For 2020 Actual (3)	Current Year Budget For 2021 (4)	Budget Year Estimate for 2022 (5)
REVENUE				
Local Taxes				
General Property - Real Estate	\$ 173,052	\$ 174,245	\$ 174,000	\$ 174,000
Tangible Personal Property	-	-	-	-
Miscellaneous	2,288	2,320	2,000	1,900
TOTAL REVENUE	175,340	176,565	176,000	175,900
EXPENDITURES				
(PROGRAM) (OBJECT)				
Security of Persons and Property				
Personal Services	167,000	180,000	180,000	180,000
Contractual Services	2,783	2,670	2,790	2,790
TOTAL EXPENDITURES	\$ 169,783	\$ 182,670	\$ 182,790	\$ 182,790
Revenue Over (Under) Expenditures	\$ 5,557	\$ (6,105)	\$ (6,790)	\$ (6,890)
Beginning Unencumbered Fund Balance	25,186	30,743	24,638	17,848
Ending Cash Fund Balance	30,743	24,638	17,848	10,958
Estimated Encumbrances (outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	\$ 30,743	\$ 24,638	\$ 17,848	\$ 10,958

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 2019 Actual (2)	For 2020 Actual (3)	Current Year Budget For 2021 (4)	Budget Year Estimate for 2022 (5)
REVENUE				
Local Taxes				
General Property - Real Estate	\$ 172,975	\$ 173,290	\$ 174,000	\$ 174,000
Tangible Personal Property	-	-	-	-
Miscellaneous	2,323	2,092	1,234	1,900
TOTAL REVENUE	175,298	175,382	175,234	175,900
EXPENDITURES				
(PROGRAM) (OBJECT)				
Security of Persons and Property				
Personal Services	167,000	180,000	180,000	181,000
Contractual Services	2,783	1,205	2,800	2,900
TOTAL EXPENDITURES	\$ 169,783	\$ 181,205	\$ 182,800	\$ 183,900
Revenue Over (Under) Expenditures	\$ 5,515	\$ (5,823)	\$ (7,566)	\$ (8,000)
Beginning Unencumbered Fund Balance	26,627	32,142	26,319	18,753
Ending Cash Fund Balance	32,142	26,319	18,753	10,753
Estimated Encumbrances (outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	\$ 32,142	\$ 26,319	\$ 18,753	\$ 10,753

FUND	Estimated Unencumbered Fund Balance 1/1/2022	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2022
				Personal Services	Other	Total	
GOVERNMENTAL:							
SPECIAL REVENUE							
Street Const. Maint. & Repair - 101	\$ 197,084	\$ 1,399,000	\$ 1,596,084	\$ 1,343	\$ 1,369,657	\$ 1,371,000	\$ 225,084
State Highway - 102	76,500	117,000	193,500	-	125,000	125,000	68,500
Permissive Tax - 103	124,560	273,000	397,560	-	280,000	280,000	117,560
Enforcement & Education - 104	76,902	1,500	78,402	-	70,000	70,000	8,402
Mandatory Drug Fines - 105	38,069	4,000	42,069	-	40,000	40,000	2,069
Community Development Block Grant - 107	49,635	500,000	549,635	-	500,000	500,000	49,635
Economic Development - 108	81,631	120,000	201,631	-	190,000	190,000	11,631
Law Enforcement Trust - 110	52,776	500	53,276	-	50,000	50,000	3,276
Federal Equitable Sharing Fund - 113	10,226	200	10,426	-	10,000	10,000	426
CDBG Chip Home RLF Fund - 115	1,237	1,200	2,437	-	2,400	2,400	37
CDBG Econ. Dev. Loan - 118	2,632	75	2,707	-	2,650	2,650	57
Law Enforcement Training Fund - 120	4,188	100	4,288	-	4,100	4,100	188
Recreation Supplement - 122	8,619	243	8,862	-	8,500	8,500	362
Park Reforestation - 123	30,465	800	31,265	-	30,000	30,000	1,265
CARES ACT/Covid-19 Relief - 124	18,035	2,700,000	2,718,035	-	2,718,035	2,718,035	-
TOTAL SPECIAL REVENUE FUNDS	772,558	5,117,618	5,890,176	1,343	5,400,342	5,401,685	488,491
DEBT SERVICE FUNDS							
Debt Service - 401	1,006,726	80,000	1,086,726	-	163,000	163,000	923,726
TOTAL DEBT SERVICE FUNDS	1,006,726	80,000	1,086,726	-	163,000	163,000	923,726
CAPITAL PROJECTS FUNDS							
Capital Improvements - 301	873,945	4,450,000	5,323,945	-	4,400,000	4,400,000	923,945
TOTAL CAPITAL PROJECTS	873,945	4,450,000	5,323,945	-	4,400,000	4,400,000	923,945
PROPRIETARY:							
ENTERPRISE FUNDS							
Water - 501	2,563,498	7,100,000	9,663,498	2,143,000	4,705,000	6,848,000	2,815,498
Water Pollution Control - 502	1,916,818	9,400,000	11,316,818	1,963,000	7,432,000	9,395,000	1,921,818
Hospital - 503	24,166,747	170,000,000	194,166,747	77,765,000	99,235,000	177,000,000	17,166,747
Hospital Plant - 504	87,518,711	15,000,000	102,518,711	-	23,500,000	23,500,000	79,018,711
Hospital Beaverson EMS - 505	173,820	75,000	248,820	-	200,000	200,000	48,820
Hospital Endowment - 506	846,610	100,000	946,610	-	600,000	600,000	346,610
Storm Drainage - 507	1,311,839	1,596,000	2,907,839	534,000	1,072,000	1,606,000	1,301,839
Water Capital Fund - 511	32,504	179,000	211,504	-	180,000	180,000	31,504
Sewer Capital Fund - 512	35,710	202,000	237,710	-	220,000	220,000	17,710
Refuse Collection - 514	210,778	1,591,000	1,801,778	-	1,748,000	1,748,000	53,778
TOTAL ENTERPRISE FUNDS	118,777,035	205,243,000	324,020,035	82,405,000	138,892,000	221,297,000	102,723,035

FUND	Estimated Unencumbered Fund Balance 1/1/2022	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2022
				Personal Services	Other	Total	
INTERNAL SERVICE FUNDS							
Garage - 601	39,655	798,000	837,655	488,000	310,000	798,000	39,655
Employee Benefits - 602	1,794,824	4,400,000	6,194,824	4,709,250	-	4,709,250	1,485,574
Investment - 620	-	100,000	100,000	-	100,000	100,000	-
TOTAL INTERNAL SERVICE FUNDS	1,834,479	5,298,000	7,132,479	5,197,250	410,000	5,607,250	1,525,229
FIDUCIARY:							
AGENCY FUNDS							
Guarantee Deposit - 702	207,252	50,000	257,252	-	150,000	150,000	107,252
Clearing - 705	182,014	35,000	217,014	-	87,000	87,000	130,014
Wooster Growth Corporation - 719	1,049,689	265,000	1,314,689	-	262,000	262,000	1,052,689
Wooster Ashland Regional COG - 725	414,270	1,570,000	1,984,270	1,327,670	243,193	1,570,863	413,407
TOTAL TRUST AND AGENCY FUNDS	1,853,225	1,920,000	3,773,225	1,327,670	742,193	2,069,863	1,703,362
TOTAL FOR MEMORANDUM ONLY	\$ 125,117,967	\$ 222,108,618	\$ 347,226,585	\$ 88,931,263	\$ 150,007,535	\$ 238,938,798	\$ 108,287,787

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
Media Replacement	200,000	200,000	Water - 501
Long Road Booster Station	400,000	400,000	Water - 501
Septage Receiving	300,000	300,000	Water Pollution Control - 502
WPCP Improvements	565,000	565,000	Water Pollution Control - 502
Sanitary Sewer Lines & Lining	200,000	200,000	Water Pollution Control - 502
Storm Sewer Projects	360,000	360,000	Storm Sewer Fund - 507
Police Vehicles	175,000	175,000	Capital Improvements Fund - 301
Community Center HVAC	50,000	50,000	Capital Improvements Fund - 301
Fire - Station 1 Renovations	3,000,000	1,500,000	Capital Improvements Fund - 301
Road Resurfacing	2,000,000	2,000,000	Capital Improvements Fund - 301
PPM - 4X4 Backhoe/Loader	95,000	95,000	Capital Improvements Fund - 301
PPM - 10 Ton Double Axle Dump	175,000	175,000	Capital Improvements Fund - 301
Traffic Signals	200,000	200,000	Capital Improvements Fund - 301
Engineering Downtown Streetscape	100,000	100,000	Capital Improvements Fund - 301
Sidewalk Replacements	105,000	105,000	Capital Improvements Fund - 301
TOTAL	\$ 8,825,000	\$ 7,325,000	

City of Wooster, Ohio
Debt Schedule Excluding Compensated Absences
For the Budget Year Ending December 31, 2022

EXHIBIT VI

PURPOSE OF BONDS AND NOTES	Rate of Interest	BUDGET YEAR	
		Amounts Outstanding at Beginning of Budgeted Year January 1, 2022	Amount Required for Principal and Interest 1/1/2022 - 12/31/2022
Street Improvement Bonds, Series 2007			
2007 Street Imp. Bonds E. Milltown Phase 2	2.00% - 2.75%	74,000	77,604
Various Purpose Bonds, Series 2010			
2010 Beall Avenue Reconstruction	2.00% - 3.75%	1,475,000	195,088
Sanitary Sewerage Improvement Bonds, Series 2018			
2018 Sanitary Sewage System Improvement Bonds	2.85%	3,975,000	321,581
Various Purpose Refunding Bonds, Series 2020			
2020 Refunding 2010 Beal Ave	1.79%	1,250,000	153,800
2020 Refunding 2014 Water Bond	1.79%	2,010,000	196,600
2020 Refunding 2014 Sewer Bonds	1.79%	3,240,000	222,488
2020 Refunding 2015 Safety Center	1.79%	5,085,000	426,000
2020 Street Improvements	1.79%	1,255,000	114,650
2020 Park Improvements	1.79%	350,000	29,600
2020 Parking Lot Improvements	1.79%	185,000	15,050
Ohio Public Works Commission			
2003 Storm Mulberry Street Storm Sewer	0.00%	5,986	2,394
2007 E Milltown Rd Reconstruction Phase 2	0.00%	12,135	12,135
2007 Storm Grant, Clark, Walnut Storm Sewer	0.00%	53,950	8,300
2009 Sewer Larwill Street Sewer Separation	0.00%	41,404	2,179
2009 Storm Larwill Street Sewer Separation	0.00%	92,157	4,850
2009 Water Cleveland and Portage Road Waterline	0.00%	22,315	6,376
2010 Water Intermediate Water Tank	0.00%	263,696	13,879
2012 Water Burbank Road Waterline	0.00%	287,500	25,000
2013 Storm Market and Spruce Sewer Separation	0.00%	121,014	9,681
2014 Sewer Spink Street North Sewer Line	0.00%	97,917	4,167
2014 Sewer WWTP Wet Stream Improvements	0.00%	618,672	23,795
2014 Storm Spink Street North Storm Sewer	0.00%	293,750	12,500
2019 Sunset Lane & W. Highland Reconstruction	0.00%	78,480	4,131
Ohio Water Development Authority			
2005 Sewer WWTP Improvements Construction	2.67%	3,907,663	768,651
2005 Sewer WWTP Improvements Equipment	3.25%	253,881	257,689
2009 Water Mindy Lane/Mechanicsburg and Buckeye Booster Station	3.36%	418,286	67,556
2009 Water Tank and Booster Station	3.36%	712,863	108,320
2010 Sewer Biotower and Sewer Line for Frito-Lay	1% (5) - 3% (11)	1,269,463	303,681
2010 Water Secondary Transmission Line	3.70%	120,888	17,595
2010 Water Waterline	4.14%	192,142	28,459
General Obligation Notes			
Not Applicable			
TOTAL		\$ 27,763,162	\$ 3,433,799